City of
Sulphur Springs
TEXAS

2026

ADOPTED BUDGET

ADOPTED BY COUNCIL ON SEPTEMBER 18, 2025

Annual Budget
Fiscal Year 2025 – 2026
Adopted by City Council on September 18, 2025

This budget will raise more revenue from property taxes than last year's budget by an amount of $800,518, which is a 12.17 percent increase from last year's budget, and of that amount, $87,174 is tax revenue to be raised from new property added to the tax roll this year.

The members of the governing body voted on the budget as follows:

FOR: Mayor Tyler Law, Gary Spraggins, Harold Nash, Tommy Harrison

AGAINST: Jay Julian

ABSENT: Mayor Pro Tem Oscar Aguilar, John A. Sellers

Property Tax Rate

	Fiscal Year 2026	Fiscal Year 2025	Fiscal Year 2024
Adopted Property Tax Rate	$0.43920	$0.43573	$0.44000
Adopted Debt Tax Rate	$0.08603	$0.07865	$0.08012
Adopted M&O Rate	$0.35317	$0.35708	$0.35988
No New Revenue Tax Rate	$0.39360	$0.39510	$0.39169
No New Revenue M&O Tax Rate	$0.32330	$0.32407	$0.32581
Voter Approval Tax Rate	$0.42065	$0.41406	$0.41734
De Minimis Rate	$0.43920	$0.43573	$0.44181

Total debt obligation for City of Sulphur Springs secured by property taxes: $41,179,005

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City of Sulphur Springs

City Council

Tyler Law
Mayor
Place 6
Served Since 2023

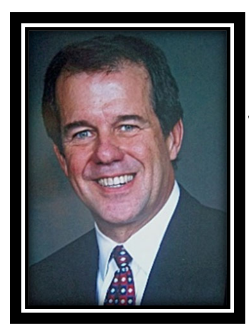
Oscar Aguilar
Mayor Pro Tem
Place 3
Served Since 2020

Jay Julian
Place 1
Served Since 2021

Tommy Harrison
Place 4
Served Since 2022

Gary Spraggins
Place 5
Served Since 2021

Harold Nash
Place 2
Served Since 2019



John A. Sellers
Place 7
Served Since 2011

City of Sulphur Springs

Administrative Personnel

Appointed Officials

Marc Maxwell, City Manager

Natalie Burling, City Secretary

Department Directors

Tory Niewiadomski, Asst. City Manager/Community Development Director

Lesa Smith, Asst. City Manager/Finance Director

Gordon Frazier, Asst. City Manager/Human Resources Director

Bryan Craig, Public Works Director

David James, Fire Chief

Hope Cain, Library Director

Jason Ricketson, Police Chief

James Jordan, Utilities Director

Jerry Maynard, Parks Director

Joey Baker, Airport & Tourism Director

Management Support

Nate Smith, City Attorney

Dave Reed, P.E., City Engineer

Oscar Aguayo, Accounting/Payroll Specialist

Overall City Statistics

Year of Incorporation: 1859

Form of Government: Council-Manager

Estimated Population: 16,564

Area in Square Miles: 32

FY 2024 City Statistics and Operating Indicators

Police Protection

Sworn Officers: 29

Citations: 6,102

Arrests: 557

Fire Protection

Full Time Personnel: 22

Medical & Fire Calls: 2,684

Water and Sewer Utility

Active Residential Accounts: 5,667

Active Non-residential Accounts: 1,086

Water Treatment Capacity: 10,000,000 gallons

Average daily water production: 4,310,000 gallons

Waste Water Treatment Capacity: 5,490,000 gallons

Average daily wastewater treatment: 3,360,000 gallons

Miles of Water Lines Replaced: 0.87

Miles of Sewer Lines Replaced: 0.38

Other

Residential New Construction Building Permits: 63

Non-residential New Construction Building Permits: 10

Miles of street resurfaced: 3.16

Miles of street reconstructed: 2.57

Park Acreage: 89

Miles of Streets: 97

Fiscal Year 2026 Budget Calendar

Date	Activity	Who
April 24	Distribute budget materials to directors - Directors begin gathering quotes and other information	Finance
May 30	Budget request packages due to Finance electronically or in paper- All backup documentation attached	Staff
May 30 - June 21	Review & revise projections & prepare budget	Finance
June 24	Individual department budget meetings with City Manager and Finance Director	Staff
July 8	Deadline for any changes/alterations to be turned in to Finance	Staff
July 25	Certified tax values due from Appraisal District	HCAD
July 26 - August 1	Budget revisions as needed & calculation of rates	Finance
Tues. August 5	**Budget Workshop- Presentation of draft budget 5:30 P.M.**	**Council & Finance**
Tues. August 12	**Budget workshop w/ Dept. Heads & Council, Set one hearing 5:30 P.M. in Council Chambers**	**Council & City Staff**
August 16	Publish public hearing information for tax rate	Finance
August 19	Proposed budget filed with City Secretary 30 days before final adoption of tax rate	Finance
September 1	City Offices Closed for Labor Day	All
Tues. September 2	**Public Hearing/1st Reading to adopt budget, set rates**	**Council**
September 3	Publish public hearing information for budget	Finance
Thurs. September 18	**Budget Hearing/Final reading to adopt budget, set rates at 5:30 P.M. in Council Chambers**	**Council**
September 30	Budget filed with County Clerk	City Secretary

Budget Message

BUDGET MESSAGE

August 19, 2025

Dear Mayor and Council,

In compliance with the laws of the State of Texas and the provisions of the City Charter of the City of Sulphur Springs, Texas, submitted herewith is the manager's recommendation for the 2026 fiscal budget beginning October 1, 2025 and ending September 30, 2026. This budget is balanced in that revenues as well as planned use of fund balance accumulation equals total projected expenditures. The budget continues our commitment to provide the very highest level of services with the resources provided by the citizens of Sulphur Springs; resources which represent both the hard work of those citizens as well as their trust that this organization will use each dollar to its maximum potential.

Capital Projects

FY 2026 will be the 30th year of the ongoing implementation of the Capital Improvement Plan (CIP). Year after year, staff stresses to Council the need to address our chronic underfunding of the CIP, this includes streets, drainage, and water and sewer lines. This year, the City plans to spend $2 million on water and sewer line replacement. $2.52 million will be spent on street reconstruction, overlays, and drainage. Even with these expenditures, our infrastructure replacement and maintenance budgets are still underfunded. To alleviate a small amount of the street funding issue, the Council passed a Street Maintenance Fee ordinance in December 2018. This fee goes directly into the Street Improvement Fund which can only be used on street maintenance, overlays and reconstruction. The expenditure of Street Maintenance Fee funds is included in the street number above. The City has some significant challenges ahead with regards to the use of debt to fund our large capital projects, particularly in the Enterprise Fund. With the addition of $18.2 million of debt to the Enterprise Fund for the Wastewater Plant project in 2016 to the debt we have incurred over the years to fund the line replacement program, the city has reached a point where caution going into the future is the watchword. That is especially true since other utility upgrades will be needed in the future. Staff presented the CIP to council in 2018 with a budget that weans the City from the use of debt and converts it to a pay as we go program. In March of 2020, the City borrowed $3,000,000 after citizens authorized the EDC to use part of its sales tax receipts to fund parks projects including the new Grays Building, Pacific Park improvements and the construction of a new Senior Citizens Activity Center. The Grays Building was completed in FY 2021. Pacific Park and the Senior Activity Center were completed in 2024. This year, the City will begin construction on a new inclusive baseball field at Buford Park which will be funded in part by a TPWD grant. In August 2025, the City borrowed $7,000,000 for the expansion of City Hall. This budget anticipates construction on the expansion at some point during the year.

Thermo Mine

In November 2019, Luminant donated an almost 5,000-acre property known as the Thermo Coal Mine to the City. Staff has begun working on ways in which to maximize the property to the Citizen's best interest. This budget continues that effort with $8,165,958 dedicated to expenditures related to the former mine. Most of this amount is part of the $12 million in debt approved by Council in August 2024. In April 2025, City Council entered into a Chapter 380 agreement with SSDC 1, LLC which is a subsidiary of MSB Global Services, LLC. As part of the agreement, the City plans to deed 1,677 acres to the company for the development of a minimum of 3,000 MW data centers. Their investment is expected to exceed $40 billion at complete build-out which will boost the local economy significantly.

Housing Infill

For the past few years, staff has presented ideas to council about how we address the housing shortage in our area in ways that are financially sustainable to the City. As part of that, Council adopted a Housing Infill Policy in which some costs of building affordable houses will be reimbursed. FY 2021 was the first year of the program and to date all completed agreements have increased total taxable value of those properties from $355,210 to $11,354,897.

Revenues

Sales tax receipts for FY 2025 have been up over FY 2024. Water and Sewer Revenue is estimated to come in slightly lower than budget. The FY 2026 Budget calls for sales tax revenue to increase to $6,250,000 which is the same as the FY 2025 projected revenue. The property tax rate in the Fiscal Year 2026 Budget will be $ .43920 per $ 100. Water and Sewer rates will increase by ordinance to rates that cover utility fund expenditures and future capital costs which is an approximate 5% increase. The TIRZ #1 levy of the increment increased from $170,162 to $193,231 due to increased values. TIRZ #2 does not have any incremental value for this budget.

Budget Expenditures

This budget calls for a 5% increase in wages for all employees. This budget also contains an increase for most Enterprise Fund employees that was issued late in FY 2025. Our municipal retirement system with TMRS continues to be very strong. This budget anticipates a continuation of "updated service credits" for all current full-time employees. The new assumptions result in a city retirement match of 9.49% up from 8.53%. The 457 plan continues to receive a lot of attention from employees. This budget calls for maintaining the 67% match with the maximum city participation set at $ 335 per month. At that level of participation, the employee would invest $ 500 per month. The 457 plan was added as a benefit in 2014 due to our TMRS rate being below the 12% matching rate. As our TMRS rate starts increasing again, the City council will be faced with the decision of whether to reduce the 457 plan benefit or increase funding to continue the plan. Internal Services Fund cash balance is estimated to end the 2025 fiscal year with a balance of $1,270,987 of which $352,000 comes from property claims at the Airport from 2021.

This specific budget format stresses what the organization will accomplish rather than having a budget which serves primarily as an exercise in accounting. We will continually try to improve how we grade those results. Our staff continues to provide excellent service to the taxpayers and rate payers. We are busy carrying out the directions you, the City Council have set, which is resulting in progress on all fronts.

Thank you,
Marc Maxwell, City Manager

2026
Budget
Summaries

Summary of Revenues, Expenditures, & Changes in Fund Balance

Projected	General Fund	Enterprise Fund	Airport Fund	Capital Fund	Street Improvement Fund	Special Revenue Fund	Special Revenue Tourism	Internal Services Fund	TIRZ #1 Fund	Debt Service Fund	Total All Funds
Beginning Balance: October 1, 2025	**8,099,228**	**14,527,335**	**388,132**	**9,288,049**	**156,148**	**1,048,292**	**632,411**	**1,270,987**	**-**	**22,945**	**35,433,527**
Revenue & New Funds											
Property Tax	5,985,905	-	-	-	-	-	-	-	99,223	1,459,117	7,544,245
Franchise & ROW Fee	1,233,000	-	-	-	-	-	-	-	-	-	1,233,000
Sales Tax	6,250,000	-	-	-	-	-	-	-	-	-	6,250,000
All Other Revenue	2,022,150	1,195,000	981,020	40,000	1,052,000	152,700	25,000	355,000	86,330	31,500	5,940,700
Water Sales	-	7,770,000	-	-	-	-	-	-	-	-	7,770,000
Sewer Sales	-	5,313,000	-	-	-	-	-	-	-	-	5,313,000
Sanitation	-	4,953,250	-	-	-	-	-	-	-	-	4,953,250
Grants	-	-	270,000	728,500	-	15,000	-	-	-	-	1,013,500
EDC Contribution	-	-	-	200,000	-	-	-	-	-	-	200,000
Hotel Occupancy Tax	-	-	-	-	-	-	245,000	-	-	-	245,000
Transfers into Fund	2,705,348	-	45,000	1,900,886	-	-	117,500	472,000	-	404,200	5,644,933
Lease/Bond Proceeds	-	-	-	-	-	-	-	-	-	-	-
Total Revenue & New Funds	**18,196,403**	**19,231,250**	**1,296,020**	**2,869,386**	**1,052,000**	**167,700**	**387,500**	**827,000**	**185,554**	**1,894,817**	**40,462,696**
Total Revenue & Fund Balance	**26,295,630**	**33,758,585**	**1,684,152**	**12,157,435**	**1,208,148**	**1,215,992**	**1,019,911**	**2,097,987**	**185,554**	**1,917,762**	**75,896,223**
Expenditures/Expenses											
Personnel Services	12,118,986	5,416,678	169,536	-		-	164,318	-	-	-	17,869,517
Operating Expenses	3,616,625	6,344,377	821,950	-		186,100	216,450	1,007,700	-	-	12,193,202
Capital Outlay & Projects	1,873,200	12,515,000	335,000	11,675,143	1,020,000	-	-	-	-	-	27,418,343
Debt Service & Contracts	-	2,514,147	-	-		-	-	-	-	1,898,276	4,412,423
Transfers Out of Fund	2,256,665	3,020,915	-	181,800		-	-	-	185,554	-	5,644,933
Total Expenditures/Expenses	**19,865,476**	**29,811,117**	**1,326,486**	**11,856,943**	**1,020,000**	**186,100**	**380,768**	**1,007,700**	**185,554**	**1,898,276**	**61,893,485**
(Use of Fund Balance) Surplus	(1,669,073)	(10,579,867)	(30,466)	(8,987,557)	32,000	(18,400)	6,732	(180,700)	-	(3,459)	(21,430,789)
Projected Ending Balance: September 30, 2026	**6,430,154**	**3,947,468**	**357,666**	**300,492**	**188,148**	**1,029,892**	**639,143**	**1,090,287**	**-**	**19,486**	**14,002,738**

*Note: "Total All Funds" Does Not Include Transfers

Summary of Interfund Transfers

FROM

TO	General Fund	Enterprise Fund	Capital Fund	TIRZ #1 Fund	Total All Funds
General Fund	-	2,705,348	-	-	2,705,348
Airport Fund	35,000	10,000	-	-	45,000
Capital Fund	1,850,886	50,000	-	-	1,900,886
Internal Services	216,433	255,567	-	-	472,000
Special Revenue Tourism	117,500	-	-	-	117,500
Debt Service	36,846	-	181,800	185,554	404,200
Total All Funds	2,256,665	3,020,915	181,800	185,554	5,644,933

Summary of Fund & Cash Balances Major Funds	2024 Actual	2025 Adopted	2025 Projected	2026 Budget
General Fund: Cash Balance				
Cash Balance at Beginning of FY	6,102,772	6,536,414	6,875,949	7,128,052
Change in Cash Balance During FY	773,177	(1,224,661)	252,103	(644,073)
Cash Balance at End of FY	6,875,949	5,311,753	7,128,052	6,483,978
Cash Balance as % of Operating Expenditures	61.78%	41.42%	57.96%	46.99%
General Fund: Fund Balance				
Fund Balance at Beginning of FY	7,145,456	7,579,098	7,847,125	8,099,228
Change in Fund Balance During FY	701,669	(2,224,661)	252,103	(1,669,073)
Fund Balance at End of FY	7,847,125	5,354,437	8,099,228	6,430,154
Fund Balance as % of Operating Expenditures	70.50%	41.75%	65.86%	46.60%
Minimum Fund Balance Per Policy	20%	20%	20%	20%
Enterprise Fund: Cash Balance				
Cash Balance at Beginning of FY	7,723,420	16,197,982	16,133,495	14,527,335
Change in Cash Balance During FY	8,410,075	(5,491,382)	(1,606,160)	(10,579,867)
Cash Balance at End of FY	16,133,495	10,706,600	14,527,335	3,947,468
Cash Balance as a % of Operating Fund	118.25%	81.31%	109.91%	27.65%
Minimum Working Capital Per Policy	15.00%	15.00%	15.00%	15.00%
Capital Projects Fund Balance				
Fund Balance at Beginning of FY	2,051,797	2,592,516	2,001,775	9,288,049
Change in Fund Balance During FY	(50,022)	(1,573,418)	7,286,274	(8,987,557)
Fund Balance at End of FY	2,001,775	1,019,098	9,288,049	300,492
Internal Services Cash Balance				
Cash Balance at Beginning of FY	701,502	920,341	1,176,222	1,270,987
Change in Cash Balance During FY	474,720	(164,198)	94,765	(180,700)
Cash Balance at End of FY	1,176,222	756,143	1,270,987	1,090,287
Minimum Cash Balance Per Policy	500,000	500,000	500,000	500,000
Over/(Under) Policy	676,222	256,143	770,987	590,287

*Fund balance includes receivables, payables, deferred inflow of resources, inventories and prepaid items
* Cash balance is cash, cash equivalents and investments

Budget Summary	2024 Actual	2025 Adopted	2025 Projected	2026 Budget
Source of Funds				
Revenue				
General Fund	14,220,352	14,685,100	15,546,185	15,491,055
Debt Service Fund	1,124,628	1,212,500	1,212,000	1,490,617
TIRZ #1 Fund (Downtown)	181,792	171,054	170,162	185,554
TIRZ #2 Fund (Thermo)	-	-	-	-
Enterprise Fund	25,865,896	17,881,335	18,588,865	19,231,250
Airport Fund	1,266,887	1,213,050	725,600	1,251,020
Tourism Fund	273,528	260,000	264,090	270,000
Special Revenue Fund	413,965	182,350	1,119,715	167,700
Internal Services Fund	349,739	291,500	373,500	355,000
Street Improvement Fund	1,056,640	1,035,000	1,052,000	1,052,000
Capital Projects Fund	4,215,920	2,301,500	9,380,481	968,500
Total Revenue (less transfers in)	**48,969,347**	**39,233,389**	**48,432,598**	**40,462,696**
Use of (Addition to) Fund Balance				
General Fund	(701,669)	2,224,662	(252,103)	1,669,073
Debt Service Fund	21,512	(3,151)	(1,759)	3,459
Enterprise Fund	(8,762,463)	5,491,382	1,606,160	10,579,867
Airport Fund	77,591	45,415	(54,400)	30,466
Tourism Fund	(112,650)	(9,924)	(17,490)	(6,732)
Special Revenue Fund	3,539,127	(5,250)	32,380	18,400
Internal Services Fund	(474,720)	164,198	(94,765)	180,700
Street Improvement Fund	882,664	(15,000)	(32,000)	(32,000)
Capital Projects Fund	50,025	1,573,418	(7,286,277)	8,987,557
Total Use of Fund Balance	**(5,480,583)**	**9,465,750**	**(6,100,254)**	**21,430,789**
Total Source of Funds	**43,488,764**	**48,699,139**	**42,332,345**	**61,893,485**
Expenditures				
General Fund	13,273,394	16,923,296	15,307,617	17,608,811
Debt Service Fund	1,509,988	1,583,803	1,583,803	1,898,276
Enterprise Fund	17,830,916	20,725,200	17,653,038	26,790,202
Airport Fund	1,389,478	1,303,465	716,200	1,326,486
Tourism Fund	276,078	367,576	364,100	380,768
Special Revenue Fund	323,720	177,100	1,046,566	186,100
Internal Services Fund	218,019	867,700	690,735	1,007,700
Street Improvement Fund	1,939,304	1,020,000	1,020,000	1,020,000
Capital Projects Fund	6,727,867	5,731,000	3,950,286	11,675,143
Total Expenditures	**43,488,764**	**48,699,140**	**42,332,345**	**61,893,485**

Revenue Summary	2024 Actual	2025 Adopted	2025 Projected	2026 Budget
General Fund				
*General Property Tax- Current	4,699,339	5,320,000	5,255,000	5,831,905
General Property Tax- Delinquent	94,372	72,000	62,000	72,000
Property Tax Penalty & Interest	87,586	70,000	82,350	82,000
Franchise Fee	1,144,635	1,190,000	1,130,000	1,190,000
Sales Tax (City's 1%)	6,042,844	5,950,000	6,250,000	6,250,000
Alcoholic Beverage Tax	57,617	58,000	59,000	59,000
Tax Attorney Fee	34,974	28,000	33,490	33,000
Right of Way Fee	43,671	50,000	40,000	43,000
Tax Certificates	5,810	6,000	4,500	6,000
Building Permits	121,459	130,000	620,000	130,000
Plumbing Permits	22,156	25,000	25,000	25,000
Electric Permits	38,015	35,000	22,000	30,000
Health Permits	54,000	57,000	64,000	64,000
Mechanical Permits	21,230	20,000	20,000	20,000
Zoning Permit	1,180	2,000	1,000	1,500
Special Use Permit	-	450	450	450
Zoning Board of Adjustments	350	1,500	1,100	1,200
Sign Permits	2,600	3,000	7,000	4,000
Demolition Permit	450	500	500	500
Certificate of Occupancy	12,400	8,000	11,000	11,000
Fire Dept Inspections	4,170	3,000	4,500	4,000
Fire Dept. Response	1,063	-	15,000	10,000
Misc. Licenses & Permits	1,450	4,000	1,500	1,500
County Library Aid	28,952	30,000	30,000	30,000
Street Repair from Other Utilities	-	7,500	5,000	7,500
Municipal Court Fines & Fees	890,858	930,000	930,000	930,000
Municipal Court Collection Fees	60,881	70,000	65,000	70,000
Court Omnibase Fee	2,867	3,500	3,500	3,500
Platting Fees	8,483	10,000	8,000	8,000
Parks League Fees	43,927	38,000	42,000	42,000
Park Concessions	2,950	2,650	2,650	3,000
Building Rent & Leases	21,682	20,000	19,000	20,000
Thermo Property Revenue	87,501	55,000	48,000	40,000
Mowing Fees (Liens)	27,792	25,000	45,000	40,000
Sale of Fixed Assets	-	-	149,145	-
Sale of Salvage/Surplus	17,068	60,000	45,000	35,000
Misc. Library Income	20,195	14,000	18,000	16,000
Interest Income	417,058	330,000	335,000	320,000
Miscellaneous Income	91,718	49,000	85,000	49,000
Hospital Gas	7,049	7,000	6,500	7,000
Transfer In From Enterprise Fund (Cost Share)	1,514,975	1,704,095	1,704,095	1,996,628
Transfer In From Enterprise Fund (Franchise)	639,160	661,195	661,195	708,720
Transfer In From Special Revenue Fund	-	-	-	-
Transfer in From ARPA Fund	415,000	-	-	-
Total General Fund	**16,789,487**	**17,050,391**	**17,911,475**	**18,196,403**

*Property tax is calculated at 98.779% collectable

Operating Revenue	14,111,566	14,576,100	15,267,040	15,407,055
One Time Revenue	2,677,921	2,474,291	2,644,435	2,789,348
Total Revenue	16,789,487	17,050,391	17,911,475	18,196,403

Revenue Summary	2024 Actual	2025 Adopted	2025 Projected	2026 Budget
Enterprise Fund				
Plastic Bags	10,939	11,000	9,500	9,500
Sale of Salvage/Surplus	67,680	35,000	32,000	32,000
Interest Income	582,422	400,000	625,000	500,000
Miscellaneous Income	6,661	8,000	3,500	7,000
2024 CO - Thermo Projects	9,000,000	-	-	-
2024 CO - Thermo I&S	31,989	-	-	-
Demolition	15,367	35,000	15,000	35,000
Water Sales	6,901,445	7,567,824	7,400,000	7,770,000
Sewer Fees	4,362,185	4,816,311	5,060,000	5,313,000
Service Charges	223,046	220,000	225,000	225,000
Water Tap Fees	186,680	155,000	200,000	180,000
Sewer Tap Fees	134,890	110,000	160,000	150,000
Grease Trap Testing	12,867	26,000	12,865	13,000
Sales Tax- Sanitation	257,435	272,950	275,000	283,250
Sanitation Charge	4,001,761	4,145,750	4,500,000	4,635,000
Credit Card Use Fee	70,529	78,500	71,000	78,500
Transfer In (From ARPA Fund)	3,214,372	-	105,529	-
Total Enterprise Fund	**29,080,268**	**17,881,335**	**18,694,394**	**19,231,250**
Operating Revenue	16,759,566	17,838,335	18,553,365	19,192,250
One Time Revenue	12,320,702	43,000	141,029	39,000
Total Revenue	29,080,268	17,881,335	18,694,394	19,231,250

Revenue Summary	2024 Actual	2025 Adopted	2025 Projected	2026 Budget
Airport Fund				
Airport Hangar Rental	55,761	57,000	53,000	57,770
Land Lease	14,565	15,000	14,150	15,000
AV Gas	190,210	275,000	170,000	275,000
Jet Fuel	483,352	615,000	380,000	615,000
Concession Revenue	129	250	250	250
Merchandise	10,485	4,800	5,200	5,000
Interest Income	21,180	10,000	7,000	7,000
Misc. Revenue	20,107	6,000	6,000	6,000
Grant Reimbursement - AWOS	-	180,000	-	180,000
Grant Reimbursement- FAA	192,000	-	-	-
Grant Reimbursment - NPE	190,180	-	-	-
TxDOT Airport Grant - RAMP	88,918	50,000	90,000	90,000
Transfer In (From General Fund)	20,000	35,000	35,000	35,000
Transfer In (From Enterprise Fund)	10,000	10,000	10,000	10,000
Transfer In (From Capital Fund)	15,000	-	-	-
Total Airport Fund	**1,311,887**	**1,258,050**	**770,600**	**1,296,020**
Operating Revenue	775,682	977,050	629,600	975,020
One Time Revenue	536,205	281,000	141,000	321,000
Total Revenue	1,311,887	1,258,050	770,600	1,296,020

Revenue Summary	2024 Actual	2025 Adopted	2025 Projected	2026 Budget
Capital Fund				
Interest Income	47,315	40,000	125,000	40,000
EDC Contribution- 2020 CO	200,000	200,000	200,000	200,000
SECO - LED Lighting Grant	-	-	-	250,000
TDHCA- Senior Center Grant	403,085	-	-	-
EDA Grant - Coal Mine Road	565,520	1,342,000	1,814,481	-
2024 CO - Thermo Improvements	3,000,000	-	-	-
Bright Star Baseball Grant Match	-	184,000	184,000	-
2025 CO - City Hall Expansion	-	-	7,000,000	-
TPWD Buford Park Grant	-	535,500	57,000	478,500
Transfer In (From General Fund)	2,508,978	1,990,482	1,990,482	1,850,886
Transfer In (From Enterprise Fund)	150,000	50,000	50,000	50,000
Total Capital Fund	**6,874,898**	**4,341,982**	**11,420,963**	**2,869,386**

Revenue Summary	2024 Actual	2025 Adopted	2025 Projected	2026 Budget
Tourism				
Interest Income	27,767	15,000	29,000	25,000
Misc. Revenue	-	-	90	-
Hotel Occupancy Tax	245,761	245,000	235,000	245,000
Transfer in (From General Fund)	115,200	117,500	117,500	117,500
Total Tourism	**388,728**	**377,500**	**381,590**	**387,500**

Revenue Summary	2024 Actual	2025 Adopted	2025 Projected	2026 Budget
TIRZ #1- Downtown				
City Contribution (100%)	80,992	84,227	84,227	99,223
County Contribution (100%)	92,663	78,464	78,463	78,367
Hospital Contribution (25%)	8,137	8,363	7,472	7,964
Total TIRZ #1 - Downtown	**181,792**	**171,054**	**170,162**	**185,554**

Note: Debt borrowed for projects in TIRZ #1 is noted in the Debt Service Fund

Revenue Summary	2024 Actual	2025 Adopted	2025 Projected	2026 Budget
TIRZ #2- Thermo				
City Contribution (75%)	-	-	-	-
County Contribution (75%)	-	-	-	-
Hospital Contribution (75%)	-	-	-	-
Interest	-	-	-	-
Total TIRZ #2 - Thermo	**0**	**0**	**0**	**0**

Note: Debt borrowed for projects in TIRZ #2 is noted in the Enterprise Fund Debt and Debt Service Fund

Revenue Summary	2024 Actual	2025 Adopted	2025 Projected	2026 Budget
Special Revenue- Special Revenue Fund does not have a firm budgetary limit due to the nature of fund				
Court Technology Fund	14,601	13,000	15,000	15,000
Court Security Fund	17,769	15,000	18,000	18,000
School Zone Payment (Court)	693	1,400	1,400	1,400
Local Consolidated Court Costs	-	-	-	-
Time Payment Fee (Court)	8,975	10,000	10,000	10,000
Municipal Jury	359	250	350	350
Youth Diversion Fund	17,944	15,000	18,500	18,500
Parks Donations	41,811		14,000	
Interest Income (ARPA Fund)	143,273	-	6,500	-
Interest Income	14,752	15,000	13,500	13,500
Police Narcotics Seizure	7,999	35,000	12,500	10,000
Donations- Senior Center Activities	9,250	9,000	9,100	9,000
LEOSE Account	5,308	5,100	5,112	5,100
Teen Court	1,500	1,300	1,100	1,300
Animal Shelter Donations	17,630	18,000	16,500	18,000
FEMA AFG Grant	-	-	918,103	-
Police Department Donations	7,530	3,500	-	3,500
Homeland Security Grant	67,486	15,000	-	15,000
Revolving Loan Revenue (Fund 296)	1,411	800	1,050	1,050
Movies, Market, Music Donation	26,810	15,000	18,000	18,000
Opioid Settlement Fund (Fund 297)	8,864	10,000	41,000	10,000
Total Special Revenue Fund	**413,965**	**182,350**	**1,119,715**	**167,700**

Revenue Summary	2024 Actual	2025 Adopted	2025 Projected	2026 Budget
Internal Services Fund				
Interest Income	14,305	5,000	39,500	30,000
Dependent Health Insurance	241,088	245,000	242,000	245,000
Cobra	115	1,500	-	-
Property Insurance Claims	94,231	40,000	92,000	80,000
Transfer In (From General Fund)	170,246	189,774	189,774	216,433
Transfer In (From Enterprise Fund)	172,754	222,226	222,226	255,567
Transfer In (For Cost of Health Ins.)	1,532,700	1,669,300	1,519,500	1,669,300
Total Internal Services	**2,225,439**	**2,372,800**	**2,305,000**	**2,496,300**

Revenue Summary	2024 Actual	2025 Adopted	2025 Projected	2026 Budget
Debt Service Fund				
I&S Portion of Property Tax	1,061,209	1,172,000	1,165,000	1,445,617
Delinquent Taxes	17,883	9,000	13,500	13,500
Tax Penalty & Interest	14,410	13,500	15,500	15,500
Interest Income	31,126	18,000	18,000	16,000
Transfer In (From General Fund)	-	19,000	19,000	36,846
Transfer In (From TIRZ #1)	181,792	171,054	170,162	185,554
Transfer In (From Capital Fund)	182,056	184,400	184,400	181,800
Total Debt Service	**1,488,476**	**1,586,954**	**1,585,562**	**1,894,817**

Revenue Summary

	2024 Actual	2025 Adopted	2025 Projected	2026 Budget
Street Improvement Fund				
Street Maintenance Fee	995,924	1,020,000	1,045,000	1,045,000
Interest Income	60,716	15,000	7,000	7,000
Total Street Improvement Fund	**1,056,640**	**1,035,000**	**1,052,000**	**1,052,000**

Expenditure Summary	2024 Actual	2025 Adopted	2025 Projected	2026 Budget
General Fund (2)				
Administration	805,806	861,412	922,540	1,112,523
Finance & Tax	483,417	545,048	525,179	580,319
Library	386,042	413,685	410,380	432,071
Municipal Court	569,323	659,607	661,963	670,506
Parks & Recreation	1,226,231	1,384,234	1,252,050	1,475,298
Community Development	760,159	1,327,360	972,700	1,356,430
Fire Department	2,771,451	3,117,256	3,004,100	3,252,078
Police Department	4,375,572	4,841,624	4,733,477	5,092,581
Maintenance - Vehicles & Facilities	357,921	425,517	416,947	638,245
Streets & Public Works	698,167	785,578	946,700	941,061
Department Capital Outlay	627,911	2,394,975	1,306,330	1,813,200
Contingency	129,870	60,000	60,000	60,000
Economic Development Agreements	81,525	107,000	95,251	184,500
Total General Fund	**13,273,394**	**16,923,296**	**15,307,617**	**17,608,811**
Enterprise Fund (20)				
Water & Sewer Distribution	1,737,220	1,875,589	1,827,100	2,286,742
Utility Cut Repairs	487,134	382,424	546,500	525,507
Wastewater Plant	1,586,233	1,673,937	1,608,796	1,888,008
Capital Construction Services	-	-	-	-
Water Plant	1,688,576	1,869,836	1,910,836	2,089,003
Debt Service & Contracts	1,916,769	2,592,117	2,563,576	2,514,147
Sanitation	4,036,912	4,107,738	4,092,000	4,272,729
Utility Billing & Overhead	676,241	666,059	668,800	699,066
Capital Expenditures	5,223,523	6,725,000	3,680,808	10,905,000
Department Capital Outlay	478,308	832,500	754,622	1,610,000
Total Enterprise Fund	**17,830,916**	**20,725,200**	**17,653,038**	**26,790,202**
Special Revenue Fund (93)				
Public Safety Grants	233,308	15,000	-	15,000
Seizure	25,749	100,000	25,000	100,000
Court	6,672	15,600	10,300	24,600
Miscellaneous	57,991	46,500	1,011,266	46,500
Total Special Revenue	**323,720**	**177,100**	**1,046,566**	**186,100**
Tourism Fund (90)				
Department of Tourism	259,078	337,576	334,100	350,768
Community Grants	17,000	30,000	30,000	30,000
Total Tourism	**276,078**	**367,576**	**364,100**	**380,768**
Capital Projects Fund (45)				
Street Improvements	1,545,210	780,000	700,543	1,505,000
Drainage Improvements	736,614	-	-	-
Thermo Mine Property	1,511,027	3,545,000	2,801,830	1,690,958
Park Improvements	2,935,016	1,206,000	247,913	1,479,185
City Hall Expansion	-	200,000	200,000	7,000,000
Total Capital Projects	**6,727,867**	**5,731,000**	**3,950,286**	**11,675,143**
Street Improvement Fund (50)				
Street Improvements	1,939,304	1,020,000	1,020,000	1,020,000
Total Street Improvements	**1,939,304**	**1,020,000**	**1,020,000**	**1,020,000**
Debt Service Fund (5)				
Total Debt Service	**1,509,988**	**1,583,803**	**1,583,803**	**1,898,276**
Internal Services Fund (25)				
Employee Health Insurance	1,412,016	2,177,000	1,756,700	2,217,000
General Municipal Insurance	338,703	360,000	453,535	460,000
Total Internal Services	**1,750,719**	**2,537,000**	**2,210,235**	**2,677,000**
Airport Fund (27)				
Total Airport	**1,389,478**	**1,303,465**	**716,200**	**1,326,486**

General

Fund

General Fund Revenue/Expenditure Summary	2024 Actual	2025 Adopted	2025 Projected	2026 Budget
General Fund				
Total Revenue	16,789,487	17,050,391	17,911,475	18,196,403
Total Expenditures	13,273,394	16,923,296	15,307,617	17,608,811
General Fund Surplus (Deficit)	**3,516,093**	**127,095**	**2,603,859**	**587,591**
Reduction of Fund Expenditures:				
Cost of Employee Health Insurance	1,004,209	1,076,220	1,047,000	1,069,740
Fund Transfers Out:				
To Internal Services Fund for Property & Liability	170,246	189,774	189,774	216,433
Funds to Capital Fund	2,508,978	1,990,482	1,990,482	1,850,886
Funds to Debt Service Fund	-	19,000	19,000	36,846
Funds to Special Revenue Tourism	115,200	117,500	117,500	117,500
Funds to Airport Fund	20,000	35,000	35,000	35,000
Total Funds Out	**(2,814,424)**	**(2,351,756)**	**(2,351,756)**	**(2,256,665)**
Use of Fund Balance (Surplus)	(701,669)	2,224,661	(252,103)	1,669,073
Property, Liability & Other Insurance	170,246	189,774	189,774	216,433

ADMINISTRATION	2024 Actual	2025 Adopted	2025 Projected	2026 Budget
Personnel Services				
Salaries - Inclusive of all contract terms	580,128	597,270	679,290	795,199
ERE	104,770	117,543	126,200	159,225
Group Insurance	43,200	43,200	43,200	43,200
Other Operating Expenditures				
Other Operating Supplies	2,110	4,500	1,950	4,500
Employee Appreciation	376	400	350	400
Professional Services	2,485	6,000	4,300	6,000
Elections	13,091	20,000	9,500	20,000
City Council	36,530	49,000	35,000	49,000
Travel & Schools	9,023	10,000	10,000	10,000
Dues & Memberships	7,364	8,000	8,000	8,000
Human Resource Expense	2,031	1,500	2,000	2,000
Attorney Office Expense	4,698	4,000	2,750	15,000
Operating Total	**805,806**	**861,412**	**922,540**	**1,112,523**
Enterprise Funding for Administration	417,901	464,632	464,632	602,382

Finance	2024 Actual	2025 Adopted	2025 Projected	2026 Budget
Personnel Services				
Salaries	213,883	226,356	223,000	241,464
ERE	40,366	44,547	42,100	48,655
Group Insurance	21,600	21,600	21,600	21,600
Other Operating Expenditures				
Office Supplies	2,556	3,600	2,500	3,600
Employee Appreciation	178	200	200	200
Tax Statement Postage	4,000	4,500	3,684	4,500
Other Operating Supplies	1,742	2,800	1,900	2,800
Annual Audit Fees	77,091	80,000	83,750	85,000
Delinquent Tax Attorney Fee	35,223	30,000	26,000	32,000
Newspaper Publications	5,126	5,000	2,900	5,000
Travel & Schools	1,244	2,400	1,500	2,400
Hop Co Appraisal District	76,343	120,000	112,000	129,000
Software & Technology	3,000	3,000	3,000	3,000
Dues & Memberships	1,065	1,045	1,045	1,100
Operating Total	**483,417**	**545,048**	**525,179**	**580,319**
Enterprise Funding for Finance	246,280	293,990	293,990	314,217

Library	2024 Actual	2025 Adopted	2025 Projected	2026 Budget
Personnel Services				
Salaries	219,465	239,510	235,500	253,697
ERE	39,493	43,675	43,000	47,274
Group Insurance	43,200	43,200	43,200	43,200
Other Operating Expenditures				
Office Supplies	6,826	6,000	6,000	6,000
Employee Appreciation	512	600	600	600
Books	42,419	37,500	37,500	37,500
Cleaning & Sanitation Supplies	3,316	2,500	3,300	2,500
Other Operating Supplies	7,624	8,300	8,300	8,300
Telephone/Internet/Cable	1,726	4,000	3,700	4,000
Travel & Training	169	1,200	1,200	1,200
Electricity	9,488	8,500	8,500	8,500
Natural Gas	3,650	5,000	4,200	5,000
Computers & Software	7,011	9,000	8,500	9,600
Building Repair & Maintenance	100	3,000	3,000	3,000
Leases	881	1,000	3,180	1,000
Dues & Memberships	162	700	700	700
Operating Total	**386,042**	**413,685**	**410,380**	**432,071**

Municipal Court	2024 Actual	2025 Adopted	2025 Projected	2026 Budget
Personnel Services				
Salaries	146,169	167,893	179,893	177,622
ERE	23,883	28,314	28,314	27,984
Group Insurance	21,600	24,300	24,300	24,300
Other Operating Expenditures				
Office Supplies	2,234	2,000	2,000	2,000
Employee Appreciation	359	400	400	400
Other Operating Supplies	1,436	2,600	3,100	3,100
Collection Agency Fees	61,783	70,000	71,534	70,000
Omnibase Fees	3,133	3,500	3,500	3,500
State Comptroller	305,563	355,000	344,222	355,000
Travel & Training	2,471	4,000	4,000	5,000
Equipment Repair	392	1,200	400	1,200
Dues & Memberships	300	400	300	400
Operating Total	**569,323**	**659,607**	**661,963**	**670,506**

Parks & Recreation	2024 Actual	2025 Adopted	2025 Projected	2026 Budget
Personnel Services				
Salaries	587,443	697,510	560,000	744,020
ERE	113,959	142,025	114,000	152,627
Group Insurance	110,700	129,600	112,000	129,600
Other Operating Expenditures				
Chemicals	8,208	19,900	9,600	19,900
Fuel, Tires, Lube & Batteries	32,614	30,000	29,000	31,000
Employee Appreciation	1,092	1,500	1,500	1,700
Other Operating Supplies	41,996	45,000	42,000	45,000
Minor Equipment	4,299	11,500	8,000	11,500
Downtown Maintenance	48,643	57,900	60,000	60,000
Senior Center Operations	29,916	28,000	32,000	43,000
Other Professional Services	8,577	9,000	9,000	12,000
Telephone/Internet/Cable	1,816	3,500	5,600	6,000
Electricity	63,145	64,000	78,000	75,000
Natural Gas	1,549	2,300	1,600	2,300
Temporary Employees	102,618	60,000	107,000	60,000
Vehicle Repair & Maintenance	5,309	5,000	5,000	7,000
Equipment Repair & Maintenance	23,182	21,500	22,000	23,650
Uniforms and Apparel	2,019	3,000	2,000	3,000
Travel and School	897	1,000	750	1,000
Park Maintenance	38,249	52,000	53,000	47,000
Operating Total	**1,226,231**	**1,384,234**	**1,252,050**	**1,475,298**

Community Development	2024 Actual	2025 Adopted	2025 Projected	2026 Budget
Personnel Services				
Salaries	476,219	750,650	542,000	677,060
ERE	87,876	146,460	102,000	134,919
Group Insurance	49,500	75,600	49,500	64,800
Other Operating Expenditures				
Office Supplies	3,985	4,000	2,900	4,000
Fuel, Tires, Lube & Batteries	2,091	2,400	2,400	2,400
Employee Appreciation	86	800	800	800
Other Operating Supplies	525	2,000	1,350	2,000
Minor Equipment	812	3,500	1,150	3,500
Professional Services	112,224	145,000	82,000	320,000
Professional Services- Comp. Plan	-	150,000	150,000	100,000
Telephone/Internet/Cable	1,116	1,200	1,200	1,200
Newspaper Publications	1,391	2,700	1,400	2,700
Travel & Schools	4,835	15,000	6,500	15,000
Vehicle Repair & Maintenance	503	750	700	750
Equipment Repair & Maint.	547	1,000	500	1,000
Dues & Memberships	7,816	6,000	6,000	6,000
Uniforms and Apparel	-	300	300	300
Software and Technology	10,633	20,000	22,000	20,000
Operating Total	**760,159**	**1,327,360**	**972,700**	**1,356,430**
Enterprise Funding for Dept.	672,369	715,956	715,956	734,447

Fire	2024 Actual	2025 Adopted	2025 Projected	2026 Budget
Personnel Services				
Salaries	1,876,256	2,114,552	2,110,000	2,221,561
ERE	397,273	453,534	422,000	486,567
Group Insurance	234,900	237,600	237,600	237,600
Other Operating Expenditures				
Uniforms & Apparel	7,203	16,500	15,000	17,000
Fuel, Tire, Lube & Batteries	24,398	32,000	24,000	32,000
Employee Appreciation	3,109	3,000	3,075	3,000
Medical Exams & Supplies	210	9,000	1,000	10,000
Other Operating Supplies	9,200	14,000	10,000	15,000
Fire Hoses	1,794	9,000	8,000	9,000
Minor Equipment	9,235	12,000	8,500	12,000
Professional Services	1,066	5,000	1,500	5,000
Personnel Relations	1,814	2,500	1,700	3,000
Telephone/Internet/Cable	7,117	8,000	8,400	8,000
Travel & Schools	8,934	18,000	9,500	20,000
Electricity	6,614	7,200	6,800	7,200
Natural Gas	5,362	8,000	6,500	8,000
Building Repairs & Maintenance	12,280	9,500	9,500	10,000
Vehicle Repair & Maintenance	108,505	75,000	55,000	65,000
Equipment Repair & Maintenance	17,043	25,000	16,000	25,000
Equipment Leases	4,318	650	525	650
Dues & Memberships	3,271	4,500	4,500	4,500
Bunker Gear	21,167	38,720	30,000	35,000
Software & Technology	10,382	14,000	15,000	17,000
Operating Total	**2,771,451**	**3,117,256**	**3,004,100**	**3,252,078**

Police	2024 Actual	2025 Adopted	2025 Projected	2026 Budget
Personnel Services				
Salaries	3,021,296	3,355,382	3,320,000	3,540,929
ERE	625,419	707,767	672,000	763,177
Group Insurance	415,779	432,000	432,000	432,000
Other Operating Expenditures				
Office Supplies	9,265	11,000	9,100	11,000
Employee Appreciation	4,738	4,600	4,477	4,600
Uniform, Apparel, & Vests	9,492	11,500	18,000	11,500
Fuel, Tires, Lube & Batteries	105,633	120,000	96,000	120,000
Medical Exams & Supplies	275	1,000	400	1,000
Other Operating Supplies	4,509	4,500	4,500	4,500
Animal Control- Food and Supplies	3,142	4,000	4,000	4,000
Dry Cleaning Services	4,439	6,000	5,000	6,000
Crime Prevention	2,282	3,000	1,800	3,000
Prisoner Maintenance	11,040	20,000	12,500	20,000
Professional Services	1,758	7,000	2,400	7,000
Personnel Relations	1,735	3,500	3,000	3,500
Telephone/Internet/Cable	18,210	19,000	22,000	19,000
Travel & Schools	8,639	13,000	9,000	13,000
Electricity	2,614	2,975	2,400	2,975
Building Repair & Maintenance	7,106	8,600	8,600	8,600
Vehicle Repair & Maintenance	14,869	15,000	15,000	15,000
Equipment Repair & Maintenance	25,166	14,500	14,500	14,500
Equipment Leases	2,874	2,800	2,800	2,800
Special Response Team	11,292	6,500	6,000	6,500
Code & Mowing Enforcement	9,295	8,000	7,000	8,000
Software & Support	54,705	60,000	61,000	70,000
Operating Total	**4,375,572**	**4,841,624**	**4,733,477**	**5,092,581**

Vehicle & Facilities Services	2024 Actual	2025 Adopted	2025 Projected	2026 Budget
Personnel Services				
Salaries	94,994	100,909	100,909	102,037
ERE	20,925	23,058	23,058	23,808
Group Insurance	19,800	21,600	21,600	21,600
Other Operating Expenditures				
Cleaning & Sanitation	11,198	14,000	14,000	14,000
Fuel, Tires, & Batteries	1,017	1,000	780	1,000
Employee Appreciation	76	200	100	200
Operating Supplies & Repairs	3,350	1,200	1,200	1,200
City and Mel Haven Cemeteries	12,000	12,000	12,000	16,800
Hospital Gas	7,034	8,000	7,000	8,000
Professional Services	775	1,000	1,200	1,000
Telephone/Internet/Cable	31,503	28,000	45,000	40,000
Electricity	39,933	36,000	36,000	37,500
Natural Gas	9,626	12,000	13,500	13,500
A/C Replacement - City Hall, Police, Business	21,510	26,000	10,000	26,000
Building Safety & Security	7,578	5,000	2,500	5,000
Building Repair & Maintenance	63,759	50,000	47,000	50,000
Old Senior Center Remodel- Com Dev	-	50,000	2,500	-
Vehicle Repair & Maintenance	148	250	300	300
Fuel/Shop/CarWash Repairs & Maintenance	10,319	12,000	8,500	10,000
Mechanic Shop Equipment Replacement	-	18,300	18,500	-
Equipment Leases	908	3,500	4,800	4,800
Shared Parking Lot - Journey Baptist Church	-	-	45,000	260,000
Uniforms and Apparel	1,468	1,500	1,500	1,500
Operating Total	**357,921**	**425,517**	**416,947**	**638,245**
Enterprise Funding for Maint. & Cleaning	178,424	229,517	229,517	345,581

Street Department	2024 Actual	2025 Adopted	2025 Projected	2026 Budget
Personnel Services				
Salaries	249,929	250,458	410,000	368,959
ERE	52,655	54,800	86,000	82,462
Group Insurance	43,930	47,520	62,000	51,840
Other Operating Expenditures				
Fuel, Tires, & Batteries	18,907	25,000	19,000	25,000
Employee Appreciation	1,587	1,900	1,900	1,900
Other Operating Supplies	7,177	20,000	7,500	20,000
Gravel, Asphalt, & Street Maint	114,262	125,000	125,000	125,000
Traffic & Street Sign Material	9,089	15,000	12,000	15,000
Minor Equipment	-	3,000	2,000	3,000
Other Professional Services	1,306	1,000	700	1,000
Electricity- Street Lights	185,245	190,000	195,000	195,000
Vehicle Repair & Maintenance	3,711	4,000	5,300	4,000
Equipment Repair & Maintenance	5,680	15,000	7,400	15,000
Leases	1,368	1,400	1,400	1,400
Uniforms & Apparel	1,867	1,500	1,500	1,500
Storm Drainage Maint. & Repair	1,454	30,000	10,000	30,000
Operating Total	**698,167**	**785,578**	**946,700**	**941,061**

General Fund Contingency 102-524	2024 Actual	2025 Adopted	2025 Projected	2026 Budget
Other Operating Expenditures				
Operation Contingency	129,870	60,000	60,000	60,000
Operating Total	**129,870**	**60,000**	**60,000**	**60,000**

Economic Development Agreements 02-95	2024 Actual	2025 Adopted	2025 Projected	2026 Budget
Other Operating Expenditures				
Ch. 380- Housing Infill Incentives	20,408	35,000	20,000	35,000
Ch. 380- D6 Tax Reimbursement	32,277	47,500	47,500	45,000
Ch. 380- My Perfect Pet Tax Reimbursement	10,803	8,500	8,866	7,500
Ch. 380- Liberty Trailer Tax Reimbursement	-	-	-	80,000
Ch. 380- JB Weld Tax Reimbursement	18,037	16,000	18,885	17,000
Operating Total	**81,525**	**107,000**	**95,251**	**184,500**

General Fund Capital Outlay	2024 Actual	2025 Adopted	2025 Projected	2026 Budget
Other Operating Expenditures				
All- Lease Vehicles	348,705	315,000	300,000	315,000
All- Computers/Software/Cameras	82,890	80,000	80,000	80,000
Library - LED upgrades on recessed lighting	4,998	-	-	-
Library - Update locks and doors at library	-	14,200	14,200	-
Fire Department- Swift Water Boat	-	-	-	36,500
Fire Department- Radio repeater	-	-	-	23,000
Fire Department- Rescue Tools	-	-	-	39,000
Fire Department- Communication Headsets	-	-	-	8,000
Fire Department- Thermal Imager	-	-	-	13,000
Fire Department - Radio & Speakers at Stations	5,268	-	-	-
Fire Department - Exterior Cameras at Stations	4,011	-	-	-
Fire Department- Fire Truck	-	670,000	672,519	-
Fire Department - Furniture	-	5,000	5,000	-
Fire Department - Fire Truck (Pumper)	-	1,000,000	-	1,025,000
Fire Department - New tools for new truck	-	25,000	25,000	-
Fire Department - Station 1 Sewer Replacement	-	8,000	6,000	-
Fire Department - (30) SCBA Cylinders	-	40,000	19,000	-
Parks Dept. - Remodel Water Tower Breakroom	-	-	-	20,000
Parks Dept. - Replace lights in downtown fountain	-	-	-	40,000
Parks Dept. - 72" Aerator	-	-	-	13,700
Parks Dept. - 12' Bumper Pull Trailer	-	3,075	4,305	-
Parks Dept. - Athletic Field Striping Machine	-	8,200	7,800	-
Parks Dept. - (2) Mowers	-	35,000	31,518	34,000
Parks Dept. - Upgrade small pavilion at Pacific Park	-	20,000	-	40,000
Parks Dept. - LED Lights on 1 Field at Coleman Park	-	30,000	-	-
Parks Dept. - Bunker and Field Rake with Groomer	-	24,500	24,371	-
Parks Dept. - Utility Vehicles	-	39,000	37,489	30,000
Parks Dept. - 48" Standing Mower	8,548	-	-	-
Parks Dept. - Converting Tennis courts to Pickle ball	20,814	-	-	-
Parks Dept. - (2) 61" Rotary Zero Turn Mowers	30,730	-	-	-
Parks Dept. - (1) Scoreboard for Coleman Park	4,999	-	-	-
Parks Dept. - Automatic Locks on bathroom	1,960	-	-	-
Parks Dept. - Gate and Controls at Coleman Park	19,988	-	-	-
Police Department - Incinerator	-	-	-	18,000
Police Department - Tasers	-	-	-	45,000
Police Department - Server	-	-	-	16,000
Police Department - Grant Match for Body Cameras	-	15,000	15,000	-
Police Department - Radio Console for Dispatch	95,000	-	-	-
Administration - Election Equipment	-	63,000	64,128	-
Street Department- Salt /Sand Spreader	-	-	-	17,000
Total Capital Purchases	**627,911**	**2,394,975**	**1,306,330**	**1,813,200**

Enterprise Fund

Enterprise Fund-Revenue/Expenditure Summary	2024 Actual	2025 Adopted	2025 Projected	2026 Budget
Enterprise Fund				
Total Revenue	29,080,268	17,881,335	18,694,394	19,231,250
Total Expenditures	17,830,916	20,725,200	17,653,038	26,790,202
Enterprise Fund Surplus (Deficit)	**11,249,352**	**(2,843,865)**	**1,041,356**	**(7,558,952)**
Cost of Employee Health Insurance	451,617	571,480	442,900	567,160
Fund Transfers Out:				
Fund to Internal Services Fund	172,754	222,226	222,226	255,567
Funds to Capital Fund	150,000	50,000	50,000	50,000
Funds to General - Franchise	639,160	661,195	661,195	708,720
Funds to General- Shared Costs	1,514,975	1,704,095	1,704,095	1,996,628
Funds to Airport Fund	10,000	10,000	10,000	10,000
Total Funds Out	**(2,486,889)**	**(2,647,517)**	**(2,647,516)**	**(3,020,915)**
Enterprise Fund Surplus (Deficit)	8,762,463	(5,491,382)	(1,606,160)	(10,579,867)
Property & Liability Ins Cost	172,754	222,226	222,226	255,567

Water Distribution & Sewer Collection	2024 Actual	2025 Adopted	2025 Projected	2026 Budget
Personnel Services				
Salaries	848,883	899,524	885,000	1,159,691
ERE	176,760	194,865	186,000	260,351
Group Insurance	144,000	151,200	151,200	151,200
Other Operating Expenditures				
Fuel, Tires, Lube, & Batteries	64,203	70,000	60,000	70,000
Chemicals	28,641	32,000	25,000	32,000
Employee Appreciation	988	1,500	1,500	1,500
Other operating supplies	35,092	25,000	37,000	30,000
Water mains and valves	181,603	175,000	170,000	180,000
Water meters & replacements	102,197	125,000	120,000	200,000
Sewer Mains	60,238	80,000	70,000	80,000
Shady Grove Water Agreement	6,305	6,800	6,800	6,800
Minor Equipment	8,684	19,200	19,200	19,200
Professional Services	15,431	11,000	16,000	11,000
Telephone/ Internet/ Cable	3,935	4,500	3,500	4,500
Travel & Schools	1,973	9,200	2,000	9,200
Electricity	2,363	2,500	2,900	3,000
Natural Gas	3,630	4,500	4,500	4,500
Building repair & maintenance	814	2,500	2,000	2,500
Vehicle repair & maintenance	10,554	8,300	12,000	8,300
Equipment Repair & Maintenance	38,912	50,000	45,000	50,000
Equipment Rental	-	1,000	5,500	1,000
Uniforms & Apparel	2,014	2,000	2,000	2,000
Operating Total	**1,737,220**	**1,875,589**	**1,827,100**	**2,286,742**

Street Work on Utility Cuts	2024 Actual	2025 Adopted	2025 Projected	2026 Budget
Personnel Services				
Salaries	204,634	136,613	275,000	245,972
ERE	44,167	29,891	56,500	54,975
Group Insurance	41,188	25,920	33,000	34,560
Other Operating Expenditures				
Red Rock & Bedding	38,697	55,000	52,000	55,000
Management Allocation	41,994	25,000	40,000	25,000
Concrete	116,454	110,000	90,000	110,000
Operating Total	**487,134**	**382,424**	**546,500**	**525,507**

Water Plant	2024 Actual	2025 Adopted	2025 Projected	2026 Budget
Personnel Services				
Salaries	503,855	517,229	595,000	693,637
ERE	106,385	115,807	124,500	158,565
Group Insurance	82,800	86,400	76,000	86,400
Other Operating Expenditures				
Chemicals	663,668	702,000	689,000	702,000
Cleaning & Sanitation Supplies	855	1,800	0	1,800
Employee Appreciation	806	800	736	800
Fuel Tires Batteries	9,030	8,500	8,500	8,500
Other operating supplies	6,656	6,000	6,000	6,000
Other repair & maint supplies	7,268	10,000	15,000	10,000
Minor Equipment	398	5,000	5,000	5,000
Other professional services	19,147	30,000	25,000	30,000
Sludge Disposal	-	30,000	-	30,000
Telephone/Internet/Cable	2,750	2,400	2,000	2,400
Lab Supplies	22,948	30,000	30,000	30,000
Travel & Schools	1,774	4,500	2,000	4,500
Electricity	182,528	225,000	218,000	225,000
Building repair & maintenance	6,716	7,000	4,000	7,000
Vehicle repair & maintenance	1,346	2,000	3,000	2,000
Equipment Repair & Maintenance	55,086	65,000	90,000	65,000
Lab Fees	12,108	14,000	12,500	14,000
Equipment Rental	-	1,000	1,000	1,000
Dues & Memberships	1,440	1,400	1,600	1,400
Uniforms & Apparel	1,012	4,000	2,000	4,000
Operating Total	**1,688,576**	**1,869,836**	**1,910,836**	**2,089,003**

Wastewater Plant	2024 Actual	2025 Adopted	2025 Projected	2026 Budget
Personnel Services				
Salaries	540,254	567,161	547,000	732,274
ERE	115,997	121,826	118,000	160,734
Group Insurance	97,200	97,200	96,000	97,200
Other Operating Expenditures				
Chemicals	114,833	144,000	143,000	144,000
Office Supplies	75	200	200	200
Employee Appreciation	1,003	900	771	900
Cleaning & Sanitation Supplies	245	2,500	1,500	2,500
Fuel Tires Batteries	43,013	40,000	44,000	40,000
Other operating supplies	7,257	12,000	11,000	12,000
Other repair & maint supplies	10,712	16,000	12,500	16,000
Minor Equipment	8,830	9,000	5,000	9,000
Other professional services	58,145	70,000	40,000	70,000
Sludge Disposal	202,944	248,000	215,000	248,000
Telephone/Internet/Cable	752	1,500	850	1,500
Lab Supplies	22,983	30,800	25,000	30,800
Travel & Schools	6,735	8,500	5,500	8,500
Electricity	177,669	150,000	188,000	150,000
Building repair & maintenance	54,817	7,000	10,000	7,000
Vehicle repair & maintenance	13,013	14,950	25,000	25,000
Equipment Repair & Maintenance	69,719	82,000	82,000	82,000
Lab Fees & Permits	37,262	43,000	33,000	43,000
Equipment Rental	-	1,000	500	1,000
Dues & Memberships	1,559	2,200	1,575	2,200
Uniform & Apparel	1,215	4,200	3,400	4,200
Operating Total	**1,586,233**	**1,673,937**	**1,608,796**	**1,888,008**

Capital Construction	2024 Actual	2025 Adopted	2025 Projected	2026 Budget
Personnel Services				
Salaries	-	751,374	-	922,396
ERE	-	164,401	-	206,156
Group Insurance	-	142,560	-	129,600
Other Operating Expenditures				
Fuel, Tires, & Batteries	-	-	-	-
Other Operating Supplies	-	-	-	-
Minor Equipment	-	-	-	-
Other Professional Services	-	-	-	-
Vehicle Repair & Maintenance	-	-	-	-
Equipment Repair & Maintenance	-	-	-	-
Uniform & Apparel	-	-	-	-
Travel & School	-	-	-	-
Personnel Relations	-	-	-	-
Operating Total	**-**	**1,058,334**	**0**	**1,258,152**

This department serves as a clearing account for general, labor & overhead costs which are allocated to specific jobs

Utility Billing / Overhead	2024 Actual	2025 Adopted	2025 Projected	2026 Budget
Personnel Services				
Salaries	204,924	211,054	214,000	232,693
ERE	38,607	41,704	43,000	47,074
Group Insurance	43,200	43,200	43,200	43,200
Other Operating Expenditures				
Postage	73,915	70,000	71,000	71,000
Employee Appreciation	383	400	400	400
Trash Bags	12,810	12,500	12,500	12,500
Other Operating Supplies	8,864	7,500	6,500	7,500
Credit Card Service Charges	71,182	78,500	72,000	78,500
Housing Infill Incentives (overhead)	188,680	125,000	130,000	130,000
Travel & Schools	1,135	1,200	1,200	1,200
Dues & Memberships (overhead)	25,170	25,000	25,000	25,000
Contingency (overhead)	7,371	50,000	50,000	50,000
Operating Total	**676,241**	**666,059**	**668,800**	**699,066**

Sanitation	2024 Actual	2025 Adopted	2025 Projected	2026 Budget
Garbage & Trash Pickup				
Sanitation Solutions	2,244,491	2,297,700	2,420,000	2,485,340
Sales Tax on Sanitation	258,312	277,173	268,000	275,236
Maloy Landfill Contract	1,428,510	1,385,865	1,300,000	1,375,153
Related Sanitation				
Spring Clean Up	9,715	30,000	10,500	20,000
Health Insurance - Sanitation Related Projects	1,368	-	1,500	-
Street Sanitation	71,176	82,000	72,000	82,000
Demolition/Abatement				
Demolition/Abatement - Houses and Buildings	23,341	35,000	20,000	35,000
Operating Total	**4,036,912**	**4,107,738**	**4,092,000**	**4,272,729**

Enterprise Debt Service & Contracts	2024 Actual	2025 Adopted	2025 Projected	2026 Budget
Revenue Supported Debt Service				
GO Refunding Bonds, Series 2017				
Principal	160,000	165,000	165,000	165,000
Interest	14,520	11,000	11,000	7,370
Total Payments	174,520	176,000	176,000	172,370
GO Refunding Bonds, Series 2021				
Principal	170,000	185,000	185,000	195,000
Interest	83,950	75,450	75,450	66,200
Total Payments	253,950	260,450	260,450	261,200
Revenue CO, Series 2016				
Principal	570,000	570,000	570,000	575,000
Interest	176,840	173,819	173,819	170,171
Total Payments	746,840	743,819	743,819	745,171
Revenue CO, Series 2017 Short Term				
Principal	97,748	-	-	-
Interest	3,910	-	-	-
Total Payments	101,658	-	-	-
Revenue CO, Series 2017 Long Term				
Principal	154,128	160,000	160,000	165,000
Interest	88,045	83,850	83,850	77,450
Total Payments	242,173	243,850	243,850	242,450
Revenue CO, Series 2012 - New City Hall				
Principal	-	45,000	45,000	50,000
Interest	-	38,825	38,825	37,700
Total Payments	-	83,825	83,825	87,700
Revenue CO, Series 2014 - WWTP Engineering				
Principal	-	15,000	15,000	15,000
Interest	-	7,213	7,213	6,800
Total Payments	-	22,213	22,213	21,800
Revenue CO, Series 2014 - Equipment				
Principal	-	40,000	40,000	-
Interest	-	1,100	1,100	-
Total Payments	-	41,100	41,100	-
Revenue CO, Series 2014 - Old City Hall				
Principal	-	15,000	15,000	10,000
Interest	-	5,563	5,563	5,150
Total Payments	-	20,563	20,563	15,150
Revenue CO, Series 2024 - Thermo Projects				
Principal	-	125,000	125,000	150,000
Interest	-	447,848	447,848	390,856
Total Payments	-	572,848	572,848	540,856
Total Enterprise Debt Service	**1,519,141**	**2,164,667**	**2,164,668**	**2,086,697**
Enterprise Contracts				
Administrative Fee	1,000	1,250	1,250	1,250
SRMWD	395,428	425,000	396,458	425,000
NTMWD Contract #2	1,200	1,200	1,200	1,200
Total Contracts	**397,628**	**427,450**	**398,908**	**427,450**
Total Debt Service and Contracts	**1,916,769**	**2,592,117**	**2,563,576**	**2,514,147**

Enterprise Fund Capital Projects	2024 Actual	2025 Adopted	2025 Projected	2026 Budget
Line Replacement				
Water Lines	1,173,043	1,200,000	420,000	1,200,000
Sewer Lines	713,647	800,000	380,000	800,000
Cost of Employee Health Insurance	41,861	25,000	42,000	25,000
Total Utility Replacement	**1,928,551**	**2,025,000**	**842,000**	**2,025,000**
Wastewater Plant				
Chlorine Contact Chamber	80,600	2,200,000	32,000	2,090,000
#3 Storage Basin	-	-	-	230,000
#1 Storage Basin	-	-	-	85,000
Total Wastewater Plant	**80,600**	**2,200,000**	**32,000**	**2,405,000**
Water Treatment Plant				
Water Treatment Plant Upgrades (ARPA)	3,214,372	-	56,808	-
Total Water Treatment Plant	**3,214,372**	**-**	**56,808**	**-**
Thermo Utility Improvements				
TIRZ #2 Utility Improvements- 2024 CO	-	2,500,000	2,750,000	6,250,000
Utilities - Blackard Development	-	-	-	225,000
Total Thermo Utility Improvements	**-**	**2,500,000**	**2,750,000**	**6,475,000**
Total Enterprise Capital Projects	**5,223,523**	**6,725,000**	**3,680,808**	**10,905,000**

Enterprise Departmental Capital	2024 Actual	2025 Adopted	2025 Projected	2026 Budget
Enterprise Departmental Capital				
Utility Billing- Computers/Software	106,039	40,000	33,000	40,000
Non-Departmental- Computers/Software	83,837	43,000	43,000	43,000
Lease Vehicles	156,084	170,000	145,000	200,000
Capital Construction - Excavator	-	-	-	374,000
Capital Construction - Bulldozer	-	-	-	342,000
Capital Construction - Forestry Skid Steer w/ Mulching	-	-	-	208,000
Capital Construction - Hydro Excavator Trailer	-	-	-	85,000
Capital Construction - 22' Trailer	-	-	-	11,000
Capital Construction - Trailer for UTV	-	-	-	4,000
Capital Construction - UTV	-	-	-	30,000
Capital Construction- Rotary Tiller Attachment	-	9,000	5,596	-
Capital Construction- Concrete Breaker Attachment	-	14,000	13,051	-
Capital Construction- Sweeper Bucket Attachment	-	11,000	8,667	-
Capital Construction- Repairs on Komatsu Loader	25,375	-	-	-
Capital Construction - Dump Truck	-	200,000	193,493	-
Capital Construction - 8x16 Trench Box	18,586	-	-	-
Water Plant - Mixing Systems at 2.0 MG Clearwell	-	49,000	48,720	-
Wastewater Plant - Loader for sludge disposal	-	-	-	85,000
Wastewater Plant - Chlorine Scale	-	-	-	11,000
Wastewater Plant - Used Dump Truck for Sludge	-	105,000	92,595	-
Wastewater Plant - Replace Lab Cabinet	-	18,500	18,500	-
Wastewater Plant - Commercial Mower	13,600	-	-	-
Wastewater Plant - UTV	17,487	-	-	-
Water & Sewer Dist.- Backhoe	-	-	-	145,000
Water & Sewer Dist.- Lawn Mower	-	-	-	12,000
Water & Sewer Dist.- Repair Distribution Shop	-	35,000	15,000	20,000
Water & Sewer Dist.- New 60 HP Cab Tractor	57,300	-	-	-
Water & Sewer Distribution- Dump Truck	-	138,000	138,000	-
Departmental Capital Total	**478,308**	**832,500**	**754,622**	**1,610,000**

Airport Fund

Airport Fund Revenue/Expenditure Summary	2024 Actual	2025 Adopted	2025 Projected	2026 Budget
Beginning Fund Balance	411,323	266,590	333,732	388,132
Total Revenue	1,311,887	1,258,050	770,600	1,296,020
Total Expenditures	1,389,478	1,303,465	716,200	1,326,486
Surplus (Deficit)	(77,591)	(45,415)	54,400	(30,466)
Cost of Employee Health Insurance	5,400	5,400	5,400	16,200
Addition to (Use of) Fund Balance	(77,591)	(45,415)	54,400	(30,466)
Ending Fund Balance	333,732	221,175	388,132	357,666
Fund balance includes fuel inventory				
Minimum Fund Balance Per Policy	120,892	160,420	102,330	163,723

Airport	2024 Actual	2025 Adopted	2025 Projected	2026 Budget
Personnel Services				
Salaries	118,028	128,092	120,000	130,060
ERE	18,801	17,623	16,250	23,276
Group Insurance	5,400	5,400	5,400	16,200
Other Expenditures				
AV Gas Purchase	155,693	250,000	135,000	250,000
Vehicle Tires & Fuel	3,513	2,500	2,500	2,500
Employee Appreciation	431	800	800	800
Operating Supplies	2,292	2,875	2,500	2,875
Jet Fuel Purchase	345,144	515,000	250,000	515,000
Other Repair & Maintenance	2,463	2,875	2,500	2,875
Concession Expense	12,616	4,000	4,000	4,000
Sales Tax Expense	583	500	350	500
Professional Service	4,560	5,600	5,600	5,600
Telephone/Internet/Cable	4,995	3,500	4,600	3,500
Temp Agency Workers	8,960	5,000	10,000	5,000
Electricity	14,589	16,000	13,000	16,000
Software & Computers	-	-	-	3,600
Building Repair & Maintenance	3,761	4,000	4,000	4,000
Vehicle Repair & Maintenance	974	1,200	1,200	1,200
Equipment Repair & Maintenance	4,136	4,500	4,500	4,500
Hangar Lease Purchase (Pay to EDC)	29,000	34,000	34,000	35,000
Grant - FAA Airport Improvement	554,533	-	-	-
Grant - AWOS Upgrade	-	200,000	-	200,000
Airport Grants-RAMP	99,006	100,000	100,000	100,000
Total Airport Budget	**1,389,478**	**1,303,465**	**716,200**	**1,326,486**
Ongoing Expenditures & Obligations	805,945	1,069,465	682,200	1,091,486
Capital Expenditures	583,533	234,000	34,000	235,000
Total Airport Expenditures	1,389,478	1,303,465	716,200	1,326,486

Capital Projects Fund

Capital Projects Fund Summary	2024 Actual	2025 Adopted	2025 Projected	2026 Budget
Beginning Fund Balance	2,051,797	2,592,516	2,001,772	9,288,049
Total Revenue	6,874,898	4,341,982	11,420,963	2,869,386
Total Expenditures	6,727,867	5,731,000	3,950,286	11,675,143
Surplus (Deficit)	147,031	(1,389,018)	7,470,677	(8,805,757)
Fund Transfers Out				
To Airport Fund	15,000	-	-	-
To Debt Service Fund	182,056	184,400	184,400	181,800
Total Funds Out	**(197,056)**	**(184,400)**	**(184,400)**	**(181,800)**
Addition to (Use of) Fund Balance	(50,025)	(1,573,418)	7,286,277	(8,987,557)
Ending Fund Balance	2,001,772	1,019,098	9,288,049	300,492
Ending Fund Balance Dedication:				
Streets, Drainage, Sidewalks	(678,245)	54	67,523	62,580
Parks	(6,202)	8,822	472,485	-
City Hall Expansion	200,000	-	7,000,000	-
Thermo Mine	2,486,212	1,010,222	1,748,034	237,905
Total of All Expenditures	6,727,867	5,731,000	3,950,286	11,675,143
Cost of Employee Health Insurance	55,253	-	8,000	-

Capital Fund Projects	2024 Actual	2025 Adopted	2025 Projected	2026 Budget
Street & Drainage CIP & SIP				
Beginning Fund Balance CIP & SIP	309,100	(673,257)	(678,245)	67,523
Source of Funds:				
Revenue- Interest Earned	19,479	40,000	33,000	40,000
Transfers From General Fund	1,290,000	1,413,311	1,413,311	1,460,057
Total Street CIP Source of Funds	1,309,479	1,453,311	1,446,311	1,500,057
Use of Funds:				
Expenditures- Street Improvements CIP	569,632	190,000	347,543	760,000
Expenditures- Sidewalks CIP	331,489	-	-	-
Expenditures- Street Improvements SIP	597,090	590,000	345,000	745,000
Expenditures- Drainage Improvements	736,614	-	-	-
Transfers to Internal Services	46,999	-	8,000	-
Transfer to Airport Fund	15,000	-	-	-
Total Street & Drainage Use of Funds	2,296,824	780,000	700,543	1,505,000
Ending Fund Balance CIP & SIP	(678,245)	54	67,523	62,580
Thermo Mine Property				
Beginning Fund Balance Thermo	187,073	3,056,051	2,486,212	1,748,034
Source of Funds:				
Revenue - EDA Coal Mine Grant	565,520	1,342,000	1,814,481	-
Revenue - 2024 CO Thermo Improvements	3,000,000	-	-	-
Revenue - Interest Earned on 2024 CO	20,668	-	92,000	-
Transfer from General Fund	173,978	107,171	107,171	130,829
Transfer from Enterprise Fund	50,000	50,000	50,000	50,000
Total Thermo Mine Property Source of Funds	3,810,166	1,499,171	2,063,652	180,829
Use of Funds:				
Transfers to Internal Services	2,589	-	-	-
Expenditures- Road Construction / TIRZ #2	1,384,129	3,500,000	2,561,830	1,565,958
Expenditures- Thermo Property Expense	124,309	45,000	240,000	125,000
Total Thermo Use of Funds	1,511,027	3,545,000	2,801,830	1,690,958
Ending Fund Balance Thermo	2,486,212	1,010,222	1,748,034	237,905

Capital Fund Projects- Continued	2024 Actual	2025 Adopted	2025 Projected	2026 Budget
Park Improvements				
Beginning Fund Balance Parks	1,555,617	9,722	(6,202)	472,485
Source of Funds:				
Revenue - SECO LED Lighting Grant	-	-	-	250,000
Revenue-TDHCA Senior Center Grant	403,085	-	-	0
Revenue- Bright Star Baseball Match	-	184,000	184,000	0
Revenue - Interest Earned on Project Funds	7,168	-	-	0
Revenue - EDC - 2020 CO Park Improvements	200,000	200,000	200,000	200,000
Revenue - TPWD Buford Park Miracle Field	-	535,500	57,000	478,500
Transfer from General Fund - Projects/Match	945,000	470,000	470,000	260,000
Total Park Improvements Source of Funds	1,555,253	1,389,500	911,000	1,188,500
Use of Funds:				
Expenditures- Pacific Park	165,650	-	-	-
Expenditures- SECO LED Lighting Grant	-	-	-	280,000
Expenditures- Senior Activity Center	2,763,701	-	-	-
Expenditures- Buford Park Miracle Field	-	1,071,000	114,000	1,169,185
Expenditures- Parking Lot at Coleman Park	-	135,000	133,913	30,000
Transfer to Internal Services	5,665	-	-	-
Transfer to Debt Service Fund- 2020 CO	182,056	184,400	184,400	181,800
Total Park Improvement Use of Funds	3,117,072	1,390,400	432,313	1,660,985
Ending Fund Balance Park Improvements	(6,202)	8,822	472,485	-
City Hall Expansion				
Beginning Fund Balance - City Hall Expansion	-	200,000	200,000	7,000,000
Source of Funds:				
Revenue - 2025 CO	-	-	7,000,000	-
Transfer from General Fund	100,000	-	-	-
Transfer from Enterprise Fund	100,000	-	-	-
Total City Hall Expansion Source of Funds	200,000	200,000	7,200,000	-
Use of Funds:				
Expenditures- Construction	0	0	-	6,700,000
Expenditures- Architect	-	200,000	200,000	300,000
Total City Hall Expansion Use of Funds	-	200,000	200,000	7,000,000
Ending Fund Balance - City Hall Expansion	200,000	-	7,000,000	-

Street Improvement Fund

Street Improvement Fund Summary	2024 Actual	2025 Adopted	2025 Projected	2026 Budget
Beginning Fund Balance	1,006,812	101,478	124,148	156,148
Total Revenue	1,056,640	1,035,000	1,052,000	1,052,000
Total Expenditures	1,939,304	1,020,000	1,020,000	1,020,000
Surplus (Deficit)	(882,664)	15,000	32,000	32,000
Addition to (Use of) Fund Balance	(882,664)	15,000	32,000	32,000
Ending Fund Balance	124,148	116,478	156,148	188,148

Street Improvement Fund Expenditures	2024 Actual	2025 Adopted	2025 Projected	2026 Budget
Street Improvement				
Street Improvements	1,939,304	1,020,000	1,020,000	1,020,000
Street Improvement Fund Total	**1,939,304**	**1,020,000**	**1,020,000**	**1,020,000**

*Street Improvement Fund is funded by Street Maintenance Fee

TIRZ

#1

Fund

(Downtown)

TIRZ #1 Fund Summary DOWNTOWN	2024 Actual	2025 Adopted	2025 Projected	2026 Budget
Beginning Fund Balance	-	-	-	-
Revenue Source:				
City Contribution	80,992	84,227	84,227	99,223
County Contribution	92,663	78,464	78,463	78,367
Hospital Contribution	8,137	8,363	7,472	7,964
Interest Revenue	-	-	-	-
Total TIRZ #1 Revenue	181,792	171,054	170,162	185,554
Fund Transfers Out:				
To Debt Service Fund	(181,792)	(171,054)	(170,162)	(185,554)
Ending Fund Balance	-	-	-	-

TIRZ

#2

Fund

(THERMO)

TIRZ #2 Fund Summary Thermo Property	2023 Actual	2024 Adopted	2024 Projected	2025 Budget
Beginning Fund Balance	-	-	-	-
Revenue Source:				
City Contribution	-	-	-	-
County Contribution	-	-	-	-
Hospital Contribution	-	-	-	-
Interest Revenue	-	-	-	-
Total TIRZ #2 Revenue	-	-	-	-
Fund Transfers Out:				
To Debt Service Fund	-	-	-	-
Ending Fund Balance	-	-	-	-

Special Revenue Fund

Special Revenue Fund Summary	2024 Actual	2025 Adopted	2025 Projected	2026 Budget
Beginning Fund Balance	4,619,799	894,464	1,080,672	1,048,292
Total Revenue	413,965	182,350	1,119,715	167,700
Total Expenditures	323,720	177,100	1,046,566	186,100
Surplus (Deficit)	90,245	5,250	73,149	(18,400)
Fund Transfers Out				
To Enterprise Fund (ARPA)	(3,214,372)	-	(105,529)	-
To General Fund (ARPA)	(415,000)	-	-	-
To General Fund	-	-	-	-
Addition to (Use of) Fund Balance	(3,539,127)	5,250	(32,380)	(18,400)
Ending Fund Balance	1,080,672	899,714	1,048,292	1,029,892
Fund Balance assigned to:				
Revolving Loan Fund	135,483	135,586	136,533	137,583
Other Special Revenue:	782,459	705,012	807,058	777,608
Opioid Settlement Fund	47,978	59,115	88,978	98,978
American Rescue Plan Act	114,752	-	15,723	15,723

Special Revenues Expenditures	2024 Actual	2025 Adopted	2025 Projected	2026 Budget
Special Purpose Funds				
Senior Center Construction Donation Expense	158,404	-	-	-
Park Donation Expense	-	-	47,938	-
FEMA AFG Grant	-	-	917,328	-
Market, Movies & Music Donations Expense	19,879	15,000	15,000	15,000
Senior Center Activity Donations Expense	12,779	11,000	9,000	11,000
Teen Court Disbursements	1,710	1,600	1,000	1,600
Animal Shelter Donation Expense	10,462	15,000	10,500	15,000
Police Narcotics Seizure Expense	25,749	100,000	25,000	100,000
LEOSE Account	3,718	3,000	2,000	3,000
Homeland Security Expense	67,486	15,000	-	15,000
Police Department Donation Expense	3,700	2,000	9,500	2,000
Court Technology	2,600	10,000	2,500	10,000
School Zone	1,375	500	1,300	500
Court - Youth Diversion	-	-	2,000	9,000
Court Security	966	3,500	3,250	3,500
Court Security - Health Ins.	21	-	250	-
Misc. Special Revenue Expenditures	14,871	500	-	500
Special Purpose Funds Total	**323,720**	**177,100**	**1,046,566**	**186,100**

*Non-major Special Revenue Funds are not bound by an expenditure limitation
since they are set aside for specific purposes that may be used when needed.

Tourism Fund

Tourism Fund Summary	2024 Actual	2025 Adopted	2025 Projected	2026 Budget
Beginning Fund Balance	502,271	604,147	614,921	632,411
Total Revenue	388,728	377,500	381,590	387,500
Total Expenditures	276,078	367,576	364,100	380,768
Surplus (Deficit)	112,650	9,924	17,490	6,732
Cost of Employee Health Insurance:	16,200	16,200	16,200	16,200
Addition to (Use of) Fund Balance	112,650	9,924	17,490	6,732
Ending Fund Balance	614,921	614,071	632,411	639,143

Tourism	2024 Actual	2025 Adopted	2025 Projected	2026 Budget
Personnel Services				
Salaries	105,606	112,433	110,000	123,023
ERE	19,387	22,493	21,000	25,094
Group Insurance	16,200	16,200	16,200	16,200
Other Operating Expenditures				
Postage	61	250	75	250
Office & Other Operating Supplies	10,138	14,000	10,000	14,000
Employee Appreciation	200	200	200	200
Professional Services	2,643	5,000	5,000	5,000
Entertainment and Events	62,769	72,000	72,000	72,000
Telephone/Internet/Cable	1,908	3,500	3,500	3,500
Equipment Rental & Lease	2,922	4,000	4,000	4,000
Advertising & Promotion	12,710	67,000	67,000	67,000
Temporary Agency Employees	18,192	10,000	15,000	10,000
Vehicle Repair and Maintenance	428	500	500	500
Equipment Repair & Maintenance	887	5,000	5,000	5,000
Fuel, Lube & Tires	114	500	125	500
Billboard	1,169	1,000	1,000	1,000
Website	3,744	3,500	3,500	3,500
Grant Recipients	17,000	30,000	30,000	30,000
Operating Total	**276,078**	**367,576**	**364,100**	**380,768**

Internal Services Fund

Internal Services Summary	2024 Actual	2025 Adopted	2025 Projected	2026 Budget
Beginning Fund Balance	701,502	920,339	1,176,222	1,270,987
Total Revenue	2,225,439	2,372,800	2,305,000	2,496,300
Total Expenditures	1,750,719	2,537,000	2,210,235	2,677,000
Surplus (Deficit)	474,720	(164,200)	94,765	(180,700)
Addition to (Use of) Cash	474,720	(164,200)	94,765	(180,700)
Ending Fund Balance	1,176,222	756,139	1,270,987	1,090,287
Minimum Cash Balance Per Policy	500,000	500,000	500,000	500,000

Internal Services	2024 Actual	2025 Adopted	2025 Projected	2026 Budget
Employee Health Care				
Plan Administration & Stop Loss Ins.	430,817	480,000	480,000	520,000
Life Insurance	17,903	18,000	18,000	18,000
Flex	69,150	72,000	69,000	72,000
Health Cobra	1,295	1,000	700	1,000
Dental Cobra	-	1,000	-	1,000
Cost of HRA	13,686	55,000	14,000	55,000
Cost of Claims- Prescriptions	354,703	450,000	425,000	450,000
Cost of Claims- Medical	524,462	1,100,000	750,000	1,100,000
Total Cost of Health Care Coverage	**1,412,016**	**2,177,000**	**1,756,700**	**2,217,000**
Property & Liability Insurance				
Insurance	284,633	320,000	333,535	380,000
Property Insurance Claim Expense/Transfers	54,070	40,000	120,000	80,000
Total Property Insurance Coverage	**338,703**	**360,000**	**453,535**	**460,000**
Total Internal Services Expenditures	**1,750,719**	**2,537,000**	**2,210,235**	**2,677,000**
457 Plan				
457 Plan Funding	399,634	481,042	510,047	560,047
457 Contribution to Employees	229,587	230,000	235,000	236,000
457 Funding Balance	**170,047**	**251,042**	**275,047**	**324,047**

The 457 Plan Contribution is shown as part of the retirement cost in each department.
The total retirement rate is 12% and broken down as follows:
2026 TMRS Rate is 9.49%
2026 457 Funding Rate is 2.51%

Debt Service Fund

Debt Service Fund	2024 Actual	2025 Adopted	2025 Projected	2026 Budget
Beginning Fund Balance	42,698	(2,817)	21,186	22,945
Revenue Source:				
Property Tax- Debt Service	1,061,209	1,172,000	1,165,000	1,445,617
Interest	31,126	18,000	18,000	16,000
Late taxes	32,293	22,500	29,000	29,000
Total Debt Service Revenue	1,124,628	1,212,500	1,212,000	1,490,617
Bond Payments- All Debt Secured by Property Taxes				
Series 2017 CO Equipment	171,067	-	-	-
Series 2014 CO Equipment	131,563	87,338	87,338	-
Series 2014 CO Street	318,538	321,413	321,413	318,300
Series 2014 CO Engineering	22,588	-	-	-
Series 2014 CO Old City Hall	36,763	15,575	15,575	20,300
Series 2012 CO Street CIP	231,250	236,375	236,375	236,250
Series 2012 CO New City Hall	194,413	107,963	107,963	106,463
Series 2019 Refunding- TIRZ #1	219,600	216,000	216,000	222,400
Series 2020 CO Park Projects	182,056	184,400	184,400	181,800
Series 2024 CO Thermo Projects	-	413,039	413,039	207,700
Series 2025 CO City Hall Expansion	-	-	-	603,363
Total Bond Payments	1,507,838	1,582,103	1,582,103	1,896,576
Bond Administration Fees	2,150	1,700	1,700	1,700
Fund Transfers In:				
From TIRZ #1 Fund	181,792	171,054	170,162	185,554
From Capital Fund- EDC Contribution	182,056	184,400	184,400	181,800
From General Fund for TIRZ #1	-	19,000	19,000	36,846
From Enterprise Fund	-	-	-	-
Total Transfers In	363,848	374,454	373,562	404,200
Ending Fund Balance	21,186	334	22,945	19,486
Net Change in Fund Balance	(21,512)	3,151	1,759	(3,459)

Budget Related Ordinances

CITY OF SULPHUR SPRINGS, TEXAS
2025-2026 ANNUAL BUDGET
APPROPRIATION ORDINANCE NO. 2885

AN ORDINANCE OF THE CITY OF SULPHUR SPRINGS, TEXAS ADOPTING THE ANNUAL BUDGET OF THE CITY, FOR THE ENSUING FISCAL YEAR BEGINNING OCTOBER 1, 2025 AND ENDING SEPTEMBER 30, 2026, IN ACCORDANCE WITH THE CHARTER OF THE CITY OF SULPHUR SPRINGS, APPROPRIATING THE VARIOUS AMOUNTS THEREOF, AND REPEALING ALL ORDINANCES OR PARTS IN CONFLICT HEREWITH.

WHEREAS, in accordance with the provisions of the Charter of Sulphur Springs, Texas, the City Manager has heretofore submitted to the Mayor and the City Council a budget estimate of the revenues of the City and the expenditures/expenses dedicated for the operation of the affairs thereof and providing a complete financial plan for 2025-2026 for the operation of the affairs thereof for the fiscal year ending September 30, 2026 to wit:

WHEREAS, the City Council has received said City Manager's proposed budget, a copy of which proposed budget and all supporting schedules have been filed with the City Secretary and available for inspection in accordance with State Law.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF SULPHUR SPRINGS, TEXAS:

Section I: As submitted, the budget of the City of Sulphur Springs, Texas, for the fiscal year ending September 30, 2026 provides for the appropriation of funds other than current year ad valorem taxes. As estimated, said appropriations are $54,516,740 or 88.1% of the total estimated revenue of the City for the fiscal year ending September 30, 2025 and $7,376,745 (98.779% collection rate for current year) or 11.9% of the said revenue is from current year ad valorem taxes, creating a total estimated revenue and funding from all sources of $61,893,485.

Section II: The budget appropriation for the fiscal year ending September 30, 2026 is hereby read, approved and adopted not to exceed a total expenditure of $61,893,485 for all expenses of debt requirements, operating city government, and capital improvements, together with all departments of same of the current fiscal year ending September 30, 2026, and shall be disbursed between several funds and departments as provided for in the budget of the City of Sulphur Springs, Texas, and adopted for the said fiscal year.

Section III: Ordinances or parts of Ordinances in conflict herewith are hereby repealed.

Section IV: This Ordinance shall be and remain in full force and effect from and after its final passage as herein provided. The provisions of this ordinance are subject to change upon second and final reading of the City Council after receiving public input as set forth in the City Charter.

IT IS SO ORDAINED.

PASSED AND APPROVED ON FIRST READING, this the 2nd day of September, 2025.

PASSED AND ADOPTED ON SECOND AND FINAL READING, the 18th day of September, 2025.

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Tyler Law, Mayor

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Natalie Burling, City Secretary

CITY OF SULPHUR SPRINGS, TEXAS
ORDINANCE NO. 2886

AN ORDINANCE OF THE CITY OF SULPHUR SPRINGS, TEXAS, FIXING THE TAX RATE AND TAX LEVY FOR THE CITY OF SULPHUR SPRINGS, TEXAS, FOR THE 2025 TAX YEAR UPON ALL TAXABLE PROPERTY WITHIN THE SAID CITY OF SULPHUR SPRINGS, IN CONFORMITY WITH THE CHARTER PROVISIONS AND ORDINANCES OF SAID CITY AND REPEALING ALL ORDINANCES OR PARTS IN-CONFLICT HEREWITH.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF SULPHUR SPRINGS, TEXAS:

SECTION I: That there shall be and is hereby levied and assessed for the calendar year ending December 31, 2024, upon all property of every description subject to taxation within the corporate limits of the City of Sulphur Springs, Texas, on January 1, 2025, the following rate to wit: An Ad Valorem tax at the rate of $ .43920 per each $100.00 value on the total assessed valuation of tax value.

SECTION II: The City Tax Collector of the City of Sulphur Springs, Texas, is hereby directed to collect the funds enumerated herein, the total tax collected to the credit of the City of Sulphur Springs as follows:

$ .35317 for the purposes of maintenance and operation
$ .08603 for the payment of principal and interest on debt of this City.
$ .43920 Total Tax Rate

SECTION III: That the tax so levied and assessed shall be apportioned to the accounts and funds in the amount as set forth above, and in the Annual Budget of the City adopted for the Fiscal Year commencing October 1, 2025. A 98.779 % collection rate factor is imputed and is recorded in the General Fund and the Debt Service Fund.

SECTION IV: That the taxes provided for herein are levied and assessed in accordance with the appropriate state statutes.

SECTION V: Ad Valorem taxes levied by this Ordinance shall be due and payable on October 1, 2025, and shall become delinquent the first day of February, 2026.

SECTION VI: If the tax is unpaid on February 1, 2026, such tax will become delinquent and penalty and interest will accrue as provided by the Texas Tax Code, Section 33.01

SECTION VII: In the event the taxes become delinquent and in the event such delinquent taxes are referred to an attorney for collection, an additional amount of fifteen percent (15%) of the total amount of tax, penalty and interest then due shall be added as collection costs to be paid by the taxpayer.

SECTION VIII: The City of Sulphur Springs shall have a lien on all taxable property located in the City of Sulphur Springs to secure payment of taxes, penalty, interest and all costs of collection, assessed and levied hereby.

SECTION IX: All ordinances or parts of ordinances in conflict herewith are repealed to the extent of conflict only.

SECTION X: This ordinance shall be in full force and effect immediately.

THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE. THE TAX RATE WILL EFFECTIVELY BE RAISED BY 9.24 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A $100,000 HOME BY APPROXIMATELY $29.87.

IT IS SO ORDAINED.

PASSED AND APPROVED ON FIRST READING, the 2nd day of September, 2025.

PASSED AND ADOPTED ON SECOND AND FINAL READING, the 18th day of September, 2025.

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Tyler Law, Mayor

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Natalie Burling, City Secretary

CITY OF SULPHUR SPRINGS, TEXAS
ORDINANCE NO. 2887

AN ORDINANCE AMENDING SECTION 26-2.1 WATER RATES, OF THE CITY OF SULPHUR SPRINGS CODE OF ORDINANCES

BE IT ORDAINED BY THE CITY OF SULPHUR SPRINGS, that Section 26-2.1, water rates shall be amended to read as follows:

Effective on all bills submitted after October 1, 2025 water rates for the City shall be as follows:

A. Water rates for all active connections with the system are hereby fixed at the following rates with a monthly base rate corresponding with water meter size plus a charge for each 1,000 gallons of metered water.

Meter Size	Base Rate - Water
3/4"	$7.15
1"	$13.35
1.5"	$21.85
2"	$63.65
3"	$262.75
4"	$676.95
6"	$3,787.60
8"	$4,734.50
10"	$6,060.15

Usage Fee (per 1,000 gallons of water): $ 4.85

B. Rates are doubled for connections and meters that service properties and improvements located outside of the corporate limits of the City of Sulphur Springs. Water districts that the City has contracted with are not subject to doubled rates.

PASSED AND APPROVED ON FIRST READING, this the 2nd day of September, 2025.

PASSED AND ADOPTED ON SECOND READING, this the 18th day of September, 2025.

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Tyler Law, Mayor

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Natalie Burling, City Secretary

CITY OF SULPHUR SPRINGS, TEXAS
ORDINANCE NO. 2888

AN ORDINANCE AMENDING SECTION 26-2 SEWER RATES AND SECTION 26-2.2. SURCHARGE SCHEDULE OF CHARGES, OF THE CITY OF SULPHUR SPRINGS CODE OF ORDINANCES

BE IT ORDAINED BY THE CITY OF SULPHUR SPRINGS, that:

1. Section 26-2, sewer rates shall be amended to read as follows:

A. Effective on all bills submitted after October 1, 2025 the following sewer rates for sewer service rendered will be based on water consumption, calculated and billed monthly. All active connections in the system will be charged a base rate corresponding with water meter size plus a charge for each 1,000 gallons of metered water. Residential consumption for sewer rates will be averaged for the preceding calendar quarter of December, January and February of each year. Multi-family, commercial and industrial consumption will be based on monthly water usage:

Base Rate

Meter Size	**Base Rate- Sewer**
5/8” or 3/4"	$13.50
1"	$13.50
1.5"	$20.25
2"	$27.00
3"	$40.50
4"	$54.00
6"	$81.00
8"	$108.05
10"	$135.05

Usage Fee (per 1,000 gallons of metered water): $ 5.05

B. Rates are doubled for connections and meters that service properties and improvements located outside of the corporate limits of the City of Sulphur Springs.

2. Section 26.2.2, Surcharge schedule of charges shall be amended to read as follows:

Extra strength and penalty surcharge rates. Customers that contribute higher concentrations of waste than normal domestic wastewater will be charged in accordance with the following schedule (these charges shall be addition to the basic rate as described in section 26-2 above:

Extra strength charge = V[$.70(COD – 750) + $3.10(TSS –250)]

Penalty charge = V[$1.75(COD – 3,000) + $3.45(TSS – 1,000)]

V = Volume of water in 1.0 million gallon units per month (or billing period) as measured by a wastewater meter or water use meter or determined by the approval authority.

COD = Average chemical oxygen demand in mg/l

TSS = Average total suspended solids in mg/l

The penalty charge is calculated using the entire month's (billing period's) volume. This charge is in addition to the extra strength surcharge amount and any fines that may be levied.

PASSED AND APPROVED ON FIRST READING, this the 2nd day of September, 2025.
PASSED AND ADOPTED ON SECOND READING, this the 18th day of September, 2025.

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Tyler Law, Mayor

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Natalie Burling, City Secretary

CITY OF SULPHUR SPRINGS, TEXAS
ORDINANCE NO. 2889

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF SULPHUR SPRINGS, TEXAS, AMENDING ORDINANCE NO. 2865, THE MASTER FEE SCHEDULE FOR COSTS, FEES AND RATES ASSOCIATED WITH PERMITTING, UTILITY SERVICES AND OTHER SERVICES PROVIDED BY THE CITY; PROVIDING PURPOSE AND INTENT; PROVIDING FOR REPEAL OF CONFLICTING PROVISIONS; PROVIDING AN EFFECTIVE DATE

WHEREAS, the City of Sulphur Springs, a home-rule municipality, provides permitting and services to the citizens, property owners and other parties residing in and/or doing business within the City of Sulphur Springs; and

WHEREAS, the City of Sulphur Springs must charge fees in order to serve as a fiscally responsible governmental entity and to recover costs incurred by the City of Sulphur Springs in connection with the aforesaid permits and services; and

WHEREAS, costs incurred by the City of Sulphur Springs for providing certain services and permits have increased; and

WHEREAS, the City Council of the City of Sulphur Springs finds that it is necessary to amend the Master Fee Schedule in order to recover costs incurred by the City in connection with services provided to citizens, property owners and parties doing business within the City; and

WHEREAS, the City Council finds that it is in the public interest to amend the Master Fee Schedule in order to promote the fiscal sustainability of the City of Sulphur Springs.

NOW THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF SULPHUR SPRINGS, TEXAS, THAT:

SECTION I. AMENDMENT TO MASTER FEE SCHEDULE. That Ordinance 2865, is hereby amended by replacing Exhibit “A”, the Master Fee Schedule of the City of Sulphur Springs, with Exhibit “A” of this ordinance. Exhibit “A” represents fees imposed by the City of Sulphur Springs for permitting and other services provided by the City, established by City Ordinance and/or other rule of law. There shall be created by this ordinance Appendix “C”- Master Fee Schedule.

SECTION II. PURPOSE AND INTENT. The purpose of this ordinance is to list in one Master Fee Schedule, the fees and charges to be collected on behalf of the City of Sulphur Springs for permits and other services; however, the adoption of the Master Fee Schedule is not intended to repeal or abolish any fee properly imposed by another ordinance, regulation, or adopted code that is not listed in this Master Fee Schedule. In the event there is a conflict between a fee in the Master Fee Schedule and the provisions of any other city ordinance or rule of law, the fee listed in the Master Fee Schedule shall prevail. This shall not, however, affect the validity of the remaining provisions of such other ordinance or rule of law, which shall remain in full force and effect.

SECTION III. REPEALER CLAUSE. The provisions of this ordinance shall be cumulative of all other ordinances or parts of ordinances governing or regulating the same subject matter as that which is covered herein, however, that all prior ordinances or parts of ordinances inconsistent or in conflict with any of the provisions of this ordinance are hereby expressly repealed to the extent that such inconsistency is apparent. This ordinance shall not be construed to require or allow any act which is prohibited by any other ordinance.

SECTION IV. EFFECTIVE DATE This ordinance shall take effect October 1, 2025.

PASSED AND APPROVED ON FIRST READING, this the 2nd day of September, 2025.

PASSED AND ADOPTED ON SECOND READING, this the 18th day of September, 2025.

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Tyler Law, Mayor

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Natalie Burling, City Secretary

Exhibit A
City of Sulphur Springs Master Fee Schedule

Description	Section of Code of Ordinances	Fee Amount
City-Wide		
Credit Card Fee (except specialty airport cards)	N/A	2.3%
Returned Check	N/A	$30
Tax Certificate	23.14	$10
Airport-Net of CC transaction Cost		
Hangar Building 44, Community Space, Monthly	N/A	$170.00
Hangar Building 44, Private Space, Monthly	N/A	$195.00
T-Hangar Building 27, Bi-fold Door, Monthly	N/A	$250.00
T-Hangar Building 25, Community Space, No Door, Monthly	N/A	$120.00
T-Hangar Building 25, Community Space, No Door, Daily	N/A	$25.00
100x100 Community Hangar- By Aircraft Size, Monthly	N/A	$300 - $700
100x100 Community Hangar- By Aircraft Size, Daily	N/A	$60 - $300
Land Lease Unimproved / no utilities- Per Sq. Ft.- Annual	N/A	$0.20
Land Lease Improved / Utilities- Per Sq. Ft- Annual	N/A	$0.26
Land leases Midfield Ramp- Per Sq. Ft.- Annual	N/A	$0.35
Land Leases Taxiways D,H- Per Sq. Ft.- Annual	N/A	$0.33
Avgas- self service margin	N/A	$0.90
Avgas- Full service margin	N/A	$1.20
Jet A- Full service margin	N/A	$1.60
Jet A- Over 1000 gallons per month (margin w/ CC) (Must be based out of Sulphur Springs Airport)	N/A	$1.25
Jet A- Over 1000 gallons per month (margin w/o CC) (Must be based out of Sulphur Springs Airport)	N/A	$1.10
Unscheduled Airport callout fee	N/A	$100.00
After-Hours fee (Overtime fee, hourly)	N/A	$65.00
Tie Down Fee - Short Term, Daily - 1st Night waived w/ fuel purchase	N/A	$15.00
Aircraft Storage	N/A	$300.00
Animal Control		
Dog Adoption Fees (Can be lowered if shelter is full)	N/A	$110.00
Cat Adoption Fees (Can be lowered if shelter is full)	N/A	$85.00
Drop off fee per animal (Animal Surrender)	5.33	$100.00
Impoundment fee per animal	5.33	$20 per day
Court		
Court fees as set by the State of Texas		
Fire Protection and Prevention		
Fire Plan Review Fee	N/A	$100.00
Fire Alarm Review Fee	N/A	$100.00
Fire inspection for new and existing systems	N/A	$50.00
Re-inspection for new and existing systems	N/A	$150.00
2 Free false alarm calls per year	N/A	$0.00
False alarm calls	N/A	$200.00
Outdoor Burning Permit - Pit Burn	N/A	$100 per day
Outdoor Burning Permit - Open Burn	N/A	$375 per day
Library		
Library Book- Daily Late Fee	N/A	$0.20
Audiovisual Material- Daily Late Fee	N/A	$1.00
B&W Copies- per side with print	N/A	$0.20
Color Copies- per side with print	N/A	$1.00
Flash drive files to email per file	N/A	$3.00

Fax- per page plus cover- local	N/A	$1.00 per page, $1.00 for cover
Fax- per page plus cover- long distance	N/A	$1.00 per page, $3.00 for cover
Fax- per page plus cover- international	N/A	$1.00 per page, $5.00 for cover
Scanned document to Email	N/A	$1.00 per page - Max $3.00
Lost or Damaged Items	N/A	At cost of replacement
Notary	N/A	$10.00
Parks, Recreation & Events		
Tournament Field Rental- Per day, per field (with 3 hours of lights)	N/A	$130.00
Field Rental - Fee paid for use of one field for up to ninety minutes	N/A	$25.00
Field use for more than 4 hours will be pay tournament daily field rental rate		
Lights for Field Rental- Use of lights for more than 3 hours (per field)	N/A	$30 per hour
Park Baseball/Softball/ Soccer User Fee - Per Player Per Season		
Player resides in City of Sulphur Springs	N/A	$14.00
Player resides outside City of Sulphur Springs City Limits	N/A	$17.00
Temporary Tournament Fences, Per Field	N/A	$50.00
Gray's Building Rental, per day	N/A	$100.00
Gray's Building Deposit	N/A	$200.00
Buford Park Pavilion (0-2 hours)	N/A	$25.00
Buford Park Pavilion (2-4 hours)	N/A	$50.00
Buford Park Pavilion (4+ hours)	N/A	$75.00
Buford Park Pavilion Deposit	N/A	$100.00
Market Food Vendor Space for Market Season (May-Sept)	N/A	$300.00
Market Craft and Produce Vendor Space for Market Season	N/A	$100.00
Market Vendor Space for 1 day only	N/A	$10.00
Streets and Sidewalks		
Street Maintenance Fee - Per Residential Unit Per Month	21.64-21.73	$10.00
Street Maintenance Fee - Per Multi- Family Unit Per Month	21.64-21.73	$10.00
Street Maintenance Fee- Per Commercial Unit Per Month	21.64-21.73	$22.50
Street Maintenance Fee- Per Industrial Unit Per Month	21.64-21.73	$50.00
Utilities		
5/8" or 3/4" Meter Set Fee	N/A	$370.00
1" Meter Set Fee	N/A	$500.00
2" Meter Set Fee	N/A	$2,505.00
2" Meter Valve Installation	N/A	$550.00
Meter Tampering Fee	N/A	$50.00
New Connect Fee	N/A	$10.00
Fire Hydrant Meter New Connect Fee	N/A	$50.00
Trash Bags (32 gal)	N/A	At Cost plus 5% plus Sales Tax
Trash Bags (42 gal)	N/A	At Cost plus 5% plus Sales Tax
Disconnection Fee (added to all accounts on list as of 8 A.M. on cutoff day)	N/A	$30.00
Reconnect Fee (for same day reconnect if paid before 4 P.M. on cutoff day or reconnected next business day)	N/A	$0.00
Reconnect Fee (for same day reconnect, paid after 4 P.M.)	N/A	$30.00
Residential Utility Deposit	N/A	$130.00
Commercial Deposit	N/A	$300+
Clean Up/Inspection Service	N/A	$40.00
Administration Fee for Mowing Liens	N/A	$125.00
Sewer Tap Fee- 4" no street cut	N/A	$2,560.00
Sewer Tap Fee- 4" w/ street cut	N/A	$5,150.00
Sewer Tap Fee- 6" no street cut	N/A	$2,785.00
Sewer Tap Fee- 6" w/ street cut	N/A	$5,235.00
Sewer Tap Fee- over 6"	N/A	Calculated on individual basis
Grease Tap- W/ Street Cut	N/A	$5,150.00
Grease Tap- No Street Cut	N/A	$2,560.00

Grease Trap Inspection Fee- Per Month	N/A	$13.50
Sewer Disconnect	N/A	$200.00
Water Tap Fee- 3/4" no street cut	N/A	$2,855.00
Water Tap Fee- 3/4" w/ street cut	N/A	$5,725.00
Water Tap Fee- 1" no street cut	N/A	$2,950.00
Water Tap Fee- 1" w/ street cut	N/A	$5,800.00
Water Tap Fee- 2" no street cut	N/A	$6,450.00
Water Tap Fee- 2" w/ street cut	N/A	$9,290.00
Water Tap Fee- over 2"	N/A	Calculated on individual basis
Garbage and trash collection rates		Per section 14.22
Water Rates		Per section 26.2.1
Sewer and Surcharge Rates		Per section 26.2 and 26.2.2

Exhibit A

Schedule of Fees

Community Development Department

Remodel means when part of the inside of a structure is altered, typically less than 50% of the structure. If a substantial part of a building or a complete floor of a building is gutted down to its shell, build out is considered new construction and subject to new construction fees.

1. **Plan review fee:**
   a. Residential $100 (new construction only). N/A for remodel.
   b. Commercial $100 or 40% of the permit fee, whichever is greater.
2. **Residential, single and two family (new construction-building) fee:**
   i. 1,200 square feet or less = $500
   ii. 1,201 square feet up to 2,000 square feet = $750
   iii. 2,000 square feet and up = $1,000
3. **Residential, single and two-family (remodel-building) fee:**
   i. Residential remodel equal to or under 200 square feet = $100
      1. Additions greater than 10% of the footprint of buildings will be treated as new construction and be subject to new construction fees as outlined in #2 for the overall project.
   ii. Residential remodel greater than 200 square feet = $200
      1. Additions greater than 10% of the footprint of buildings will be treated as new construction and be subject to new construction fees as outlined in #2 for the overall project.
4. **Other permit fees:**
   a. Fees are calculated based on valuation as outlined in Table 1 & determined based applicant's project valuation or on square footage costs of structures as outlined in Table 2, whichever is greater. Table 2 is intended for new construction only.

TABLE 1	
Total Valuation	Building Permit Fee
$1.00-$5,000	$100
5,001-$25,000	$100 for 1st $5,000 plus $12.00 for each additional $1,000 or fraction thereof, to and including $25,000.
$25,001-$50,000	$340 for 1st $25,000 plus $10.00 for each additional $1,000 or fraction thereof, to and including $50,000.
$50,001-$100,000	$590 for 1st $50,000 plus $7.00 for each additional $1,000 or fraction thereof, to and including $100,000.
$100,001-$500,000	$940 for 1st $100,000 plus $5.50 for each additional $1,000 or fraction thereof, to and including $500,000.
$500,001--$1,000,000	$3,140 for 1st $500,000 plus $4.50 for each additional $1,000 or fraction thereof, to and including $1,000,000.
$1,000,001 and up	$5,390 for 1st $1,000,000 plus $3.50 for each additional $1,000 or fraction thereof.

Under Table 1, a new construction commercial restaurant building that has a valuation of $612,000, the permit fee would be $3,644.00. To determine the minimum valuation of construction, refer to Table 2. An approximate 3,000 square foot restaurant that is constructed of (VB) construction would equate to $612,000 valuation and would determine the baseline for a permit fee. This is based on information that a construction type (VB) restaurant costs $204 per square foot to construct.

TABLE 2									
Square Foot Construction Costs based on Use Group									
Use Group defined in International Building Code	I-A	I-B	II-A	II-B	III-A	III-B	IV	VA	VB
A-1 Assembly, theaters, with stage	331	319	309	297	278	270	287	259	249
A-1 Assembly, theaters, without stage	303	292	282	270	251	243	260	232	222
A-2 Assembly, nightclubs	273	264	257	248	233	226	239	212	205
A-2 Assembly, restaurants, bars, banquet halls	272	263	255	247	231	225	238	210	204
A-3 Assembly, churches	308	296	287	275	256	247	264	237	227
A-3 Assembly, general, community halls, libraries, museams	259	247	237	225	205	198	215	186	177
A-4 Assembly, arenas	302	291	280	269	249	242	259	230	221
B Business	290	279	269	258	235	227	248	210	201
E Educational	276	267	258	248	231	219	239	202	196
F-1 Factory and industrial, moderate hazard	160	153	143	139	13	117	132	102	96
F-2 Factory and industrial, low hazard	159	152	143	138	124	116	131	102	95
H-1 High Hazard, explosives	149	142	134	128	114	107	122	93	N.P.
H234 High Hazard	149	142	134	128	114	107	122	93	86
H-5 HPM	290	279	269	258	234	227	248	210	201
I-1 Institutional, supervised environment	262	253	244	236	215	209	236	194	188
I-2 Institutional, hospitals	455	445	435	423	399	N.P.	414	374	N.P.
I-2 Institutional, nursing homes	316	304	294	282	261	N.P.	272	236	N.P.
I-3 Institutional, restrained	338	328	318	306	285	276	296	260	249
I-4 Institutional, day care facilities	262	253	244	236	215	29	236	194	188
M Mercantile	203	192	187	179	163	158	170	142	136
R-1 Residential hotels	265	255	247	238	218	212	238	197	191
R-2 Residential, multiple family	221	212	203	195	176	170	195	154	148
R-4 Residential, care/assisted living facilities	262	253	244	236	215	209	236	194	188
S-1 Storage, moderate hazard	148	141	132	127	112	106	121	91	85
S-2 Storage, low hazard	147	140	132	126	112	105	120	91	84
For more complete defintions, please refer to Chapter 6 of the International Building Code.									
N.P. means Not Permitted.									
Types I and II are those types of construction in which the building elements are of non-combustible materials except as permitted in the Code. (Typically associated with high rise to strip center type development)									
Type III type of construction in which exterior walls are of non-combustible materials and interior building elements are of materials permitted by code. (Load bearing walls are non-combustible)									
Type IV is heavy timber construction. (Not common in this area)									
Type V construction is the type of construction in which structural elements, exterior walls and interior walls are of any materials permitted by code. (Most common in residential construction and smaller commercial buildings)									
Type A means that building elements are fire protected.									
Type B means that building elements are not fire protected.									
Square footage is calculated based on total square footage under a roof.									
Mixed use occupancies can be calculated based on square footage of each classification. An example would be an office/warehouse use where 200 square feet of the building is classifid as office (B- Business) space and 1,000 square feet of warehousing (S-2 Storage) space, totaling 1,200 square feet of building area.									

5. **Other inspections and fees:**
    a. Remodeling is based on Table 1 for non-residential projects.
    b. Plumbing work & sprinkler system fees per unit $100
    c. Mechanical work fees per unit $100
    d. Electrical work per unit $100
    e. Mobile home permit = $150
    f. Temporary mobile office or job trailer permit = $100
    g. Building re-inspection fee = $75
    h. Stop work order fee = Double Permit Fee
    i. Inspection outside normal hours = $150
    j. Demolition permit = $100
    k. House moving permit = $50
    l. Roofing permit = $100
    m. Private swimming pool = $100
    n. Fences and walls = $50
    o. Driveway = $100
    p. Temporary mobile home permit = $50
    q. Signs up to 100 sq. ft. = $250
    r. Signs over 100 sq. ft. = $500
    s. Parking lot up to twenty spaces = $50
    t. Parking lot more than twenty spaces = $200
    u. Certificate of occupancy inspection (commercial) = $200
    v. Alternative energy source permit fee = $125
    w. Utility, accessory detached structures over 200 square feet = $100
        i. Any habitable space would fall under Table 2 and be subject to supplemental valuation and fees.
    x. Outside consultants for plan checking and inspections or other necessary 3rd party services = Actual costs
        i. Actual costs are the amount billed to the City for services.
6. **Zoning & Plat Permits and Fees:**
    a. Zoning verification & compliance = $30
        i. When requested, staff can provide written responses to applicants inquiring about facts of property relating to land use and whether a particular use can meet ordinance standards.
    b. Administrative review = $60
        i. Review proposed site plans and provide written comments back to applicants on appropriate steps needed to move forward with the project.
    c. Special use permit = $350
    d. Variance = $350
    e. Zoning change = $350+ $10 per acre
    f. Preliminary plat = $200+ $10/acre or fraction thereof

g. Replat = $200

   i. Plus recording fee as established by County

h. Minor plat = $200

   i. Plus recording fee as established by County

i. Final plat =$300 plus $10 per acre

   i. Plus recording fee as established by County

7. Health Permits and Inspections:

a. Health plan review = $150

b. Food establishment permit/inspection = $350

   i. Food establishment re-inspection = $150

c. Mobile food vendor permit/inspection (valid 6 months) = $175

   i. Re-inspection if failed = $150

d. Public swimming pool inspection = $350

   i. Re-inspection if failed = $200

8. Miscellaneous:

a. Development management manual = $100

b. Photocopy or reproducible 8.5 x 11 = *Free

   i. * 10 cents per page over ten pages

c. Photocopy or reproducible of 11 x 17 = *Free

   i. 50 cents per page for more than one page

d. Photocopy or reproducible of 24 x 36 = $5

e. Computer generated maps 11 x 17 = $10

f. Computer generated maps 24 x 36 = $20

g. Inspection Fee – Water, Sewer, Drainage =$2.50 per LF

h. Inspection Fee – Streets =$2.00 per SY