

Christopher L. Duncan, Mayor

P. O. Box 1309 (337) 527-4500  
Sulphur, LA 70664-1309  
Fax: (337) 527-4529  
Email: [mayorsoffice@sulphur.org](mailto:mayorsoffice@sulphur.org)  
Website: [www.sulphur.org](http://www.sulphur.org)

April 19, 2010

Honorable Members of the Sulphur City Council  
Sulphur, Louisiana

Re: Budget Message

In accordance with the requirements of the Sulphur Home Rule Charter, as amended, and the Local Government Budget Act, I submit herein for your consideration, the budget for the General Fund, Public Utility Fund, Debt Service and Capital Projects for the fiscal year beginning July 1, 2010.

Sales tax revenues are projected to yield less than the 2009-2010 budget year and are used to finance City operations. Also, as provided in the Sales Tax Ordinances, sales tax revenues fund Capital Improvement projects.

The General Fund Budget and Public Utility Fund Budget provide for the two percent (2%) longevity pay adjustments. The proposed 2010-2011 budget provides funding for the day to day operation of the various departments in both the General and Public Utility Fund Budgets. No major acquisitions are proposed this fiscal year.

For the year 2010-2011, the employer's contribution rates to the various retirement systems that cover the City's employees have increased substantially and will be: Municipal Employee's Retirement System, fourteen and one quarter percent (14.25%); Firefighter's Retirement System, twenty one and one half percent (21.50%); and the Municipal Police Employee's Retirement System, twenty five percent (25.00%).

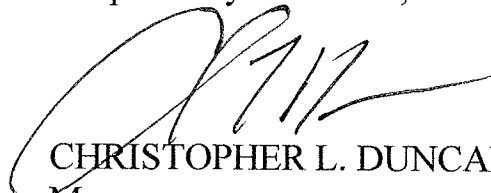
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There was a 15% increase in employee health insurance premiums for the policy period beginning April 1, 2010. The budget, as presented, provides funding for the increase in the employees' portion.

No increase of Public Utility fees is budgeted for the year 2010-2011. The Public Utility budget again provides for the continuation of the Utility Assistance Program.

The budget, as presented, was prepared with the participation and cooperation of Department Heads and staff members.

Respectfully submitted,

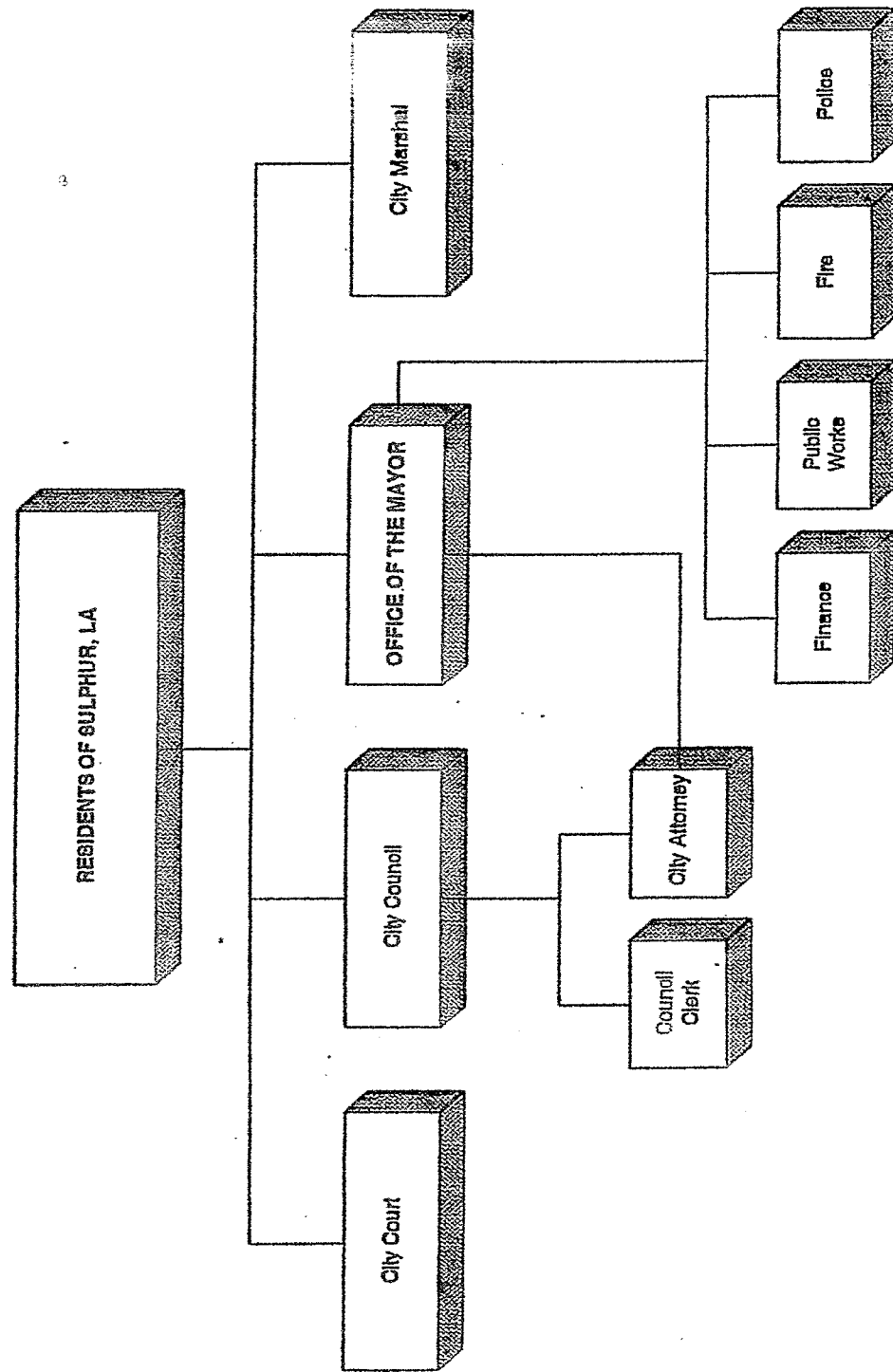


CHRISTOPHER L. DUNCAN  
Mayor

CLD:rw

# ORGANIZATION OF CITY GOVERNMENT

## CITY OF SULPHUR, LA



**GENERAL FUND BUDGET**  
**STATEMENT OF REVENUES, EXPENDITURES, AND TRANSFERS**

	<b>ACTUAL</b> <b>FY 2008-2009</b>	<b>BUDGET</b> <b>FY 2009-2010</b>	<b>PROPOSED</b> <b>FY 2010-2011</b>
<b>Beginning Fund Balance</b>	<b>10,055,932</b>	<b>9,606,346</b>	<b>8,817,110</b>
<b>I. REVENUES:</b>			
Ad Valorem Tax	1,220,000	1,222,000	1,311,500
Franchise Revenue	1,600,000	1,710,000	1,510,000
License, Permits & Fees	815,200	819,200	919,300
Intergovernmental	924,000	937,000	920,500
Fines & Forfeitures	224,000	224,000	223,500
Int. on Investments	400,000	320,000	150,000
Utility Revenue	1,120,000	1,220,000	1,225,000
Other Revenue	353,800	219,000	211,000
Code Enforcement	0	22,500	23,000
<b>SUBTOTAL</b>	<b>6,657,000</b>	<b>6,693,700</b>	<b>6,493,800</b>
<b>TRANSFERS</b>			
Sales Tax Transfer	7,938,960	8,125,000	7,946,000
<b>TOTAL REV. &amp; TRANS.</b>	<b>14,595,960</b>	<b>14,818,700</b>	<b>14,439,800</b>
<b>II. EXPENDITURES:</b>			
Administration	2,295,051	2,636,639	2,297,580
Fire	3,980,519	4,184,216	4,418,645
Inspection	498,778	497,051	491,365
Police	4,483,732	4,427,915	4,592,299
Streets	3,017,246	3,184,964	3,185,350
Animal Control	260,143	230,015	228,634
Ordinance Enforcement	240,426	175,176	151,058
Shop	269,651	271,960	276,138
<b>Total Expenditures:</b>	<b>15,045,546</b>	<b>15,607,936</b>	<b>15,641,069</b>
<b>TRANSFERS</b>			
Capital Projects	0	0	0
<b>TOTAL EXP. &amp; TRANS.</b>	<b>15,045,546</b>	<b>15,607,936</b>	<b>15,641,069</b>
Rev. over/under Exp.	(449,586)	(789,236)	(1,201,269)
<b>Ending Fund Balance</b>	<b>9,606,346</b>	<b>8,817,110</b>	<b>7,615,841</b>

**SALES TAX FUND BUDGET**  
**STATEMENT OF REVENUES, EXPENDITURES, AND TRANSFERS**

	<b>ACTUAL</b>	<b>BUDGET</b>	<b>PROPOSED</b>
	<b>FY 2008-2009</b>	<b>FY 2009-2010</b>	<b>FY 2010-2011</b>
<b>I. REVENUES:</b>			
2 Cent Collections	10,400,000	10,400,000	9,200,000
1/2 Cent Collections	2,600,000	2,600,000	2,300,000
<b>TOTAL REVENUES</b>	<b>13,000,000</b>	<b>13,000,000</b>	<b>11,500,000</b>
<b>II. EXPENDITURES:</b>			
Contracted Services	100,000	100,000	100,000
Cert of Indebtness	180,000	20,000	50,000
<b>Total Expenditures:</b>	<b>280,000</b>	<b>120,000</b>	<b>150,000</b>
<b>TRANSFERS</b>			
General-City Operating	321,720	326,200	283,360
General-Salaries	150,000	150,000	150,000
General-Reserve & Match	7,272,240	7,453,800	7,317,640
General-Streets & Parks	150,000	150,000	150,000
General-Fire Department	45,000	45,000	45,000
WW Plant Debt	1,230,000	1,230,000	1,230,000
Public Work Paygo Fund	1,020,000	1,497,450	855,000
Water/WW Cap Project	1,278,000	0	690,000
COS Cap Project	1,103,040	1,877,550	479,000
Public Utility Fund	150,000	150,000	150,000
<b>TOTAL EXP. &amp; TRANS.</b>	<b>13,000,000</b>	<b>13,000,000</b>	<b>11,500,000</b>

**PUBLIC UTILITY FUND BUDGET**  
**STATEMENT OF REVENUES, EXPENDITURES, AND TRANSFERS**

	<b>ACTUAL</b> <b>FY 2008-2009</b>	<b>BUDGET</b> <b>FY 2009-2010</b>	<b>PROPOSED</b> <b>FY 2010-2011</b>
<b>Beginning Fund Balance</b>	<b>7,053,899</b>	<b>6,852,951</b>	<b>4,222,002</b>
<b>I. REVENUES:</b>			
Utility Revenue	3,965,000	4,075,000	4,072,000
Water/Sewer Taps	18,000	18,000	18,000
Contractual services	312,000	312,000	312,000
Interest Earned	250,000	200,000	100,000
Other	100,000	100,000	100,000
<b>SUBTOTAL</b>	<b>4,645,000</b>	<b>4,705,000</b>	<b>4,602,000</b>
<b>TRANSFERS</b>			
Sales Tax Transfer	150,000	150,000	150,000
<b>TOTAL REV. &amp; TRANS.</b>	<b>4,795,000</b>	<b>4,855,000</b>	<b>4,752,000</b>
<b>II. EXPENDITURES:</b>			
Administration	596,267	807,488	761,405
Water Operation	993,960	1,130,677	1,010,477
Water Maintenance	357,600	383,190	368,194
Wastewater Operation	1,269,283	1,402,836	1,510,793
Wastewater Maintenance	278,838	261,758	255,199
Fixed Assets	0	0	0
<b>Total Expenditures:</b>	<b>3,495,948</b>	<b>3,985,949</b>	<b>3,906,068</b>
<b>TRANSFERS</b>			
Debt Redemption	1,500,000	1,500,000	1,500,000
Capital Projects	0	2,000,000	0
<b>TOTAL EXP. &amp; TRANS.</b>	<b>4,995,948</b>	<b>7,485,949</b>	<b>5,406,068</b>
Rev. over/under Exp.	(200,948)	(2,630,949)	(654,068)
<b>Ending Fund Balance</b>	<b>6,852,951</b>	<b>4,222,002</b>	<b>3,567,934</b>