



Michael E. Danahay, Mayor.

April 8th, 2025

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, Drug Seizure Fund, Debt Service and Capital Projects for the fiscal year beginning July 1, 2025.

Total sales tax revenues are projected to yield \$1.5 million more than the 2024-2025 adopted budget 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 provides for the (two percent) 2% longevity increase for Civil Service employees, per Civil Service guidelines. Both the General Fund and Public Utility Fund Budgets provide for a two percent (2%) employee anniversary increase for non-Civil Service employees. Also included is a proposed Across the Board increase which includes a three percent (2%) base rate increase for Civil Service employees and a one and a half percent (1.5%) increase for non-Civil Service employees.

For the year 2025-2026, the employer's contribution rates to the various retirement systems that cover the City's employees are as follows: Municipal Employee's Retirement System 27%, Firefighter's Retirement System 33.25%, and the Municipal Police Employee's Retirement System 35.6%.

The budget, as presented, reflects a rate increase in water service and sewer collection and treatment rates. Charges for these services were evaluated in fiscal year 2025-2026.

An average of 4.39 percent increase is proposed for water service, sewer collection, treatment rates and garbage/trash collection. A Capital Recovery Fee in the amount of \$1.55 is proposed this fiscal year. The Public Utility budget again provides for the continuation of the Utility Assistance Program with a proposed increase of \$3.75 per month.

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

Respectfully Submitted,

MICHAEL E. DANAHAHAY

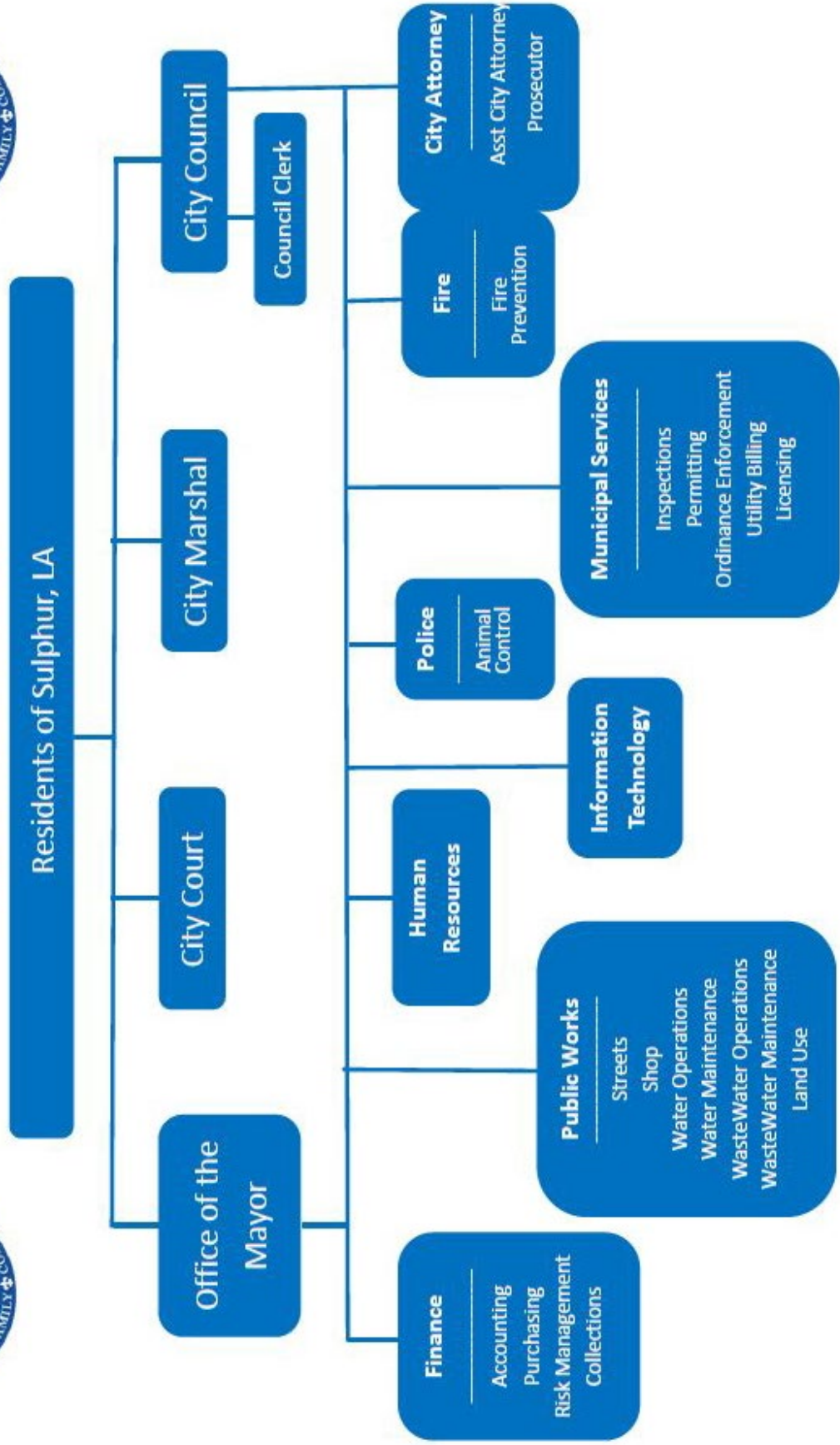
Mayor





ORGANIZATION OF CITY GOVERNMENT

CITY OF SULPHUR, LA



CITY GOVERNMENT

STRUCTURE AND BUDGETARY ORGANIZATION

ORGANIZATION

The City of Sulphur was incorporated in 1914. In 1984, the current City Charter was adopted, which provides for Home Rule and established a Mayor-Council form of government. The City provides a full range of municipal services, including police and fire protection, street systems, garbage and trash collection, and water and sewerage systems.

An organizational chart showing all City entities is provided on the preceding page.

BUDGETARY STRUCTURE

The financial transactions of the City are budgeted and recorded in individual funds. The most important of these are:

1) General Fund

This is the principal fund of the City and accounts for all financial resources of the City not required to be accounted for in other funds. The General Fund is used to account for the normal recurring activities of the City, including police, fire, streets, sanitation and general administration.

2) Special Revenue Funds

These funds are used to account for the restricted revenues and related expenditures. Special revenue funds contained in this budget are Drug Seizure Funds. The City maintains a separate fund for each Federal and State programs. The funds have been consolidated because they are similar in nature.

3) Enterprise Funds

Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private business enterprises, in that the costs of providing goods or services to the general public to be financed through user charges. The Enterprise fund contained in this budget is the Public Utility Fund which accounts for the City's water and wastewater services. The activities provide such services including, but not limited to, administration, operations, maintenance, capital improvements, and financing and related debt service.

4) Capital Projects Funds

These funds are used to account for resources used in the City's Capital Improvement Program. Capital Project Funds contained in this budget are the Public Improvement and Street Improvement

STATEMENT OF BUDGETARY POLICIES

The City Charter requires the City Council to adopt budgets for the General Fund, separate special funds, water and sewerage services, and capital projects. The City's fiscal year is July 1 – June 30, and budgets for a particular year are required to be adopted by June 15 of the preceding fiscal year.

Responsibility for administering each budget is the Mayor's. Council approval is required before a budget ordinance may be amended.

The General Fund Budget is adopted using the modified accrual basis of accounting. Enterprise funds are accounted for on an accrual basis.

It is the policy of the City of Sulphur that the total of proposed expenditures shall not exceed the total of estimated revenues available for a particular year.

It is the City's policy that the water and sewerage funds operate within their self-generated revenues.

The City maintains a balance in its debt services budgets equivalent to the year's obligations.

The City belongs to the Louisiana Municipal Police Retirement System, the Louisiana Municipal Employee's Retirement System, and the Louisiana Municipal Firefighter's Retirement System.

Capital improvements for the City of Sulphur must be budgeted based on systematic planning and an appropriate mix of local, state and federal funds.

Long-range planning is encouraged by the City Charter requirements that a five-year Capital Improvements Program be prepared annually.

BUDGETARY PROCESS

Process

In February of 2025, each department was required to prepare budget requests to describe operational needs for fiscal year 2025-2026. Each department was requested to prepare its budget submittal to meet present operational needs and to further justify any increase in spending.

Budget Review Process

The Director of Finance and City Controller met with all departments to review budget requests. Proposed personnel rosters for conformance with existing manning levels were compared. Expenditure requests were compared against current and historical levels to assure reasonableness. The Director of Finance presented the collected information to the Mayor for a thorough and final review.

Charter Requirements (as amended)

At least sixty (60) days prior to the beginning of each fiscal year, the Mayor shall submit to the Council a proposed operating budget in the form required by the Charter. At a meeting of the Council at which the operating budget is presented, the Council shall order a public hearing on it and shall cause it to be published in summary form at least ten (10) days prior to the date of such hearing. At the time and place advertised, the Council shall hold a public hearing on the budget as submitted. The budget shall be finally adopted no later than fifteen (15) days prior to the end of the current fiscal year.

GLOSSARY OF TERMS USED IN THIS BUDGET

APPROPRIATION - The amount, which the City Council authorizes in a budget ordinance, to be expended for a particular project or category of expenditure.

CAPITAL IMPROVEMENT BUDGET - The budget which contains funds for all of the City's capital improvement projects authorized for a particular year.

DEPARTMENT - The largest organizational unit within a fund, usually led by an appointed director. For example, Police and Fire are departments within the General Fund.

FUND - The largest budgetary unit within city government. Each budgetary fund requires its own budget ordinance and is accounted for separately. The largest of these is the General Fund, where most of the City's tax-supported operations (Police, Fire, etc.) are budgeted, but there are also funds for the water and sewerage systems and several other activities.

FUND BALANCE - The dollar amount of resources remaining from prior years which are available to be budgeted in the current year.

ORGANIZATIONAL OBJECTIVES - Goals set by management which apply to virtually every level of the organization.

PERSONNEL ROSTER - A list which contains the titles and numbers of positions authorized to be filled by a particular organizational unit.

SPECIAL REVENUE FUND - A budgetary fund where revenues are dedicated for specific purposes and are designated to be expended for specific uses.

General Fund

City of Sulphur

Michael E. Danahay, Mayor

City Council Members

Dru Ellender, District 1
Nick Nezat, District 2
Melinda Hardy, District 3
Joy Abshire, District 4
Mandy Thomas, District 5

City Attorney

Billy Loftin

Asst. City Attorney

Russell Stutes

Finance Department

Jennifer Thorn, Director

Human Resources Department

Connie Rion, Director

Information Technology Department

Jennifer Montgomery, Director

Police Department

John Wall, Chief

Fire Department

John Naquin, Chief

Public Works Department

Austin Abrahams, Director

Inspection Department

Jerry Jones, Chief Building Officer

Municipal Services Department

Denise Fontenot, Director

Sulphur City Court

Charles Shrumpf, Judge

Sulphur City Marshal Ward 4

Brandon Dever, Marshal

GENERAL FUND - BUDGET FOR YEAR ENDING
June 30, 2025

| Prior Year FY 2023-2024 | Current Year FY 2024-2025 | | | | Upcoming Year FY 2025-2026 | | |
|----------------------------|------------------------------|------------------------|--|------------------------------------|---|---|--|
| Audited | Original Budget | Last Adopted Budget | Actual Year-to-Date as of March 19, 2025 | Estimated Remaining for Year | Projected Actual Result at Year End | % Change Last Amended Budget vs. Projected Actual Result at Year End | % Change Last Projected Actual Result at Year End vs. Proposed Budget |

SUMMARY OF REVENUES - BY SOURCES:

| | | | | | | | |
|-----------------------------------|---------------|---------------|---------------|--------------|---------------|---------|---------|
| Local sources: | | | | | | | |
| 2% Sales taxes | \$ 17,745,040 | \$ 17,450,000 | \$ 12,199,166 | \$ 4,210,713 | \$ 16,409,878 | -5.96% | 8.78% |
| Ad Valorem Taxes | 3,340,235 | 3,415,000 | 3,383,323 | \$ 514,981 | 3,898,304 | 14.15% | -12.40% |
| Franchise Taxes | 1,412,958 | 1,600,000 | 1,216,742 | \$ 380,332 | 1,597,074 | -0.18% | 0.18% |
| License, Permits & Fees | 1,570,842 | 1,567,700 | 1,058,930 | \$ 354,284 | 1,413,213 | -9.85% | 1.44% |
| Charges for services | 2,150,254 | 1,899,220 | 1,598,337 | \$ 532,779 | 2,131,115 | 12.21% | 3.20% |
| Fines and forfeitures | 102,160 | 122,000 | 77,657 | \$ 30,067 | 107,723 | -11.70% | 13.25% |
| Code Enforcement | 110,215 | 63,000 | 51,483 | \$ 17,161 | 68,644 | 8.96% | 3.43% |
| Gaming revenue | 880,721 | 825,000 | 680,957 | \$ 226,986 | 907,943 | 10.05% | -0.32% |
| Grants | | - | - | \$ - | - | 0.00% | 0.00% |
| Interest on Investments | 980,489 | 309,500 | 517,015 | \$ 185,241 | 702,255 | 126.90% | -13.85% |
| Other Revenue | 4,235,432 | 131,900 | 825,715 | \$ 57,579 | 883,294 | 569.67% | -86.24% |
| Total Revenues from Local Sources | 32,528,346 | 27,383,320 | 21,609,324 | 6,510,121 | 28,119,445 | 2.69% | 0.72% |

| | | | | | | | |
|-----------------------------------|-----------|-----------|---------|---------|-----------|---------|-------|
| State sources: | | | | | | | |
| State shared revenue | 1,152,000 | 1,174,000 | 436,248 | 600,000 | 1,036,248 | -11.73% | 5.77% |
| Grants | - | - | - | - | - | 0.00% | 0.00% |
| Total Revenues from State Sources | 1,152,000 | 1,174,000 | 436,248 | 600,000 | 1,036,248 | -11.73% | 5.77% |

| | | | | | | | |
|-------------------------------------|-----------|-----------|-----------|---|-----------|--------|---------|
| Federal sources: | | | | | | | |
| CAREs Act | - | - | - | - | - | - | 0.00% |
| FEMA Recovery | 4,369,656 | 3,000,000 | 2,854,125 | - | 2,854,125 | -4.86% | -64.96% |
| Total Revenues from Federal Sources | 4,369,656 | 3,000,000 | 2,854,125 | - | 2,854,125 | -4.86% | -64.96% |

| | | | | | | | |
|---------------------------|---------------|---------------|---------------|--------------|---------------|-------|--------|
| Total Revenues by Sources | \$ 38,050,002 | \$ 31,557,320 | \$ 24,899,697 | \$ 7,110,121 | \$ 32,009,818 | 1.43% | -4.97% |
|---------------------------|---------------|---------------|---------------|--------------|---------------|-------|--------|

SUMMARY OF EXPENDITURES - BY DEPARTMENT:

| | | | | | | | |
|----------------------------------|---------------|---------------|---------------|--------------|---------------|---------|---------|
| Department | | | | | | | |
| Administration | \$ 7,114,145 | \$ 7,055,639 | \$ 4,534,355 | \$ 1,555,897 | \$ 6,090,251 | -13.68% | 21.18% |
| Fire | 7,425,979 | 8,938,623 | 6,359,547 | 2,090,300 | 8,449,847 | -5.47% | -5.93% |
| Inspections | 786,561 | 799,177 | 488,826 | 176,961 | 665,787 | -16.69% | 22.00% |
| Municipal Services | 313,018 | 506,931 | 258,633 | 86,054 | 344,687 | -32.01% | 4.35% |
| Police | 6,515,301 | 7,435,748 | 5,540,990 | 2,180,462 | 7,721,453 | 3.84% | -3.02% |
| Animal Control | 351,389 | 467,959 | 299,061 | 106,481 | 405,542 | -13.34% | 0.30% |
| Streets and Maintenance | 4,762,795 | 4,966,967 | 3,694,012 | 918,664 | 4,612,676 | -7.13% | 28.55% |
| Shop | 574,613 | 578,734 | 387,949 | 134,751 | 522,700 | -9.68% | 14.71% |
| Debt Service | 288,688 | 288,688 | 15,340 | 23,140 | 38,480 | -86.67% | 650.23% |
| Total Expenditures by Department | \$ 28,132,489 | \$ 31,038,466 | \$ 21,578,713 | \$ 7,272,712 | \$ 28,851,425 | -7.05% | 8.19% |

SUMMARY OF EXPENDITURES - BY FUNCTION:

| | | | | | | | |
|----------------------------------|---------------|---------------|--------------|--------------|---------------|---------|--------|
| Function | | | | | | | |
| Governmental | \$ 14,191,210 | \$ 14,664,095 | \$ 9,678,176 | \$ 3,001,949 | \$ 12,680,125 | -13.53% | 24.42% |
| Public Safety | 7,425,979 | 8,938,623 | 6,359,547 | 2,090,300 | 8,449,847 | -5.47% | -5.93% |
| Fire | 6,515,301 | 7,435,748 | 5,540,990 | 2,180,462 | 7,721,453 | 3.84% | -3.02% |
| Police | 28,132,489 | 31,038,466 | 21,578,713 | \$ 7,272,712 | \$ 28,851,425 | -7.05% | 8.19% |
| Total Expenditures by Department | | | | | | | |

**GENERAL FUND - BUDGET FOR YEAR ENDING
June 30, 2025**

| Prior Year FY 2023-2024 | | Current Year FY 2024-2025 | | | | Upcoming Year FY 2025-2026 | |
|--|--------------------|------------------------------|--|------------------------------------|---|---|--|
| Audited | Original Budget | Last Adopted Budget | Actual Year-to-Date as of March 19, 2025 | Estimated Remaining for Year | Projected Actual Result at Year End | % Change Last Amended Budget vs. Projected Actual Result at Year End | % Change Last Projected Actual Result at Year End vs. Proposed Budget |
| SUMMARY OF EXPENDITURES - BY CHARACTERS: | | | | | | | |
| Characters | | | | | | | |
| Salaries | \$ 11,394,607 | \$ 11,777,108 | \$ 11,777,108 | \$ 8,276,176 | \$ 2,743,888 | \$ 11,020,063 | -6.43% \$ 11,744,946 |
| Employee benefits | 6,122,905 | 6,519,606 | 6,519,606 | 4,348,211 | 2,076,938 | 6,425,150 | -1.45% 6,590,478 |
| Travel and training | 117,104 | 208,804 | 208,804 | 89,494 | 24,936 | 114,430 | -45.20% 240,379 |
| Maintenance | 558,182 | 580,685 | 580,685 | 315,989 | 172,128 | 488,117 | -15.94% 677,861 |
| Utilities | 659,538 | 764,511 | 764,511 | 541,314 | 137,253 | 678,568 | -11.24% 707,781 |
| Professional and contractual services | 4,668,659 | 4,299,000 | 3,642,312 | 1,001,519 | 4,643,831 | 543,623 | 8.02% 5,083,032 |
| Operating cost | 794,973 | 647,155 | 647,155 | 408,473 | 135,150 | 174,470 | -16.00% 678,489 |
| Insurance | 1,725,488 | 1,906,878 | 1,906,878 | 1,639,319 | 174,470 | 1,813,789 | -4.88% 1,923,228 |
| Supplies | 367,445 | 577,202 | 577,202 | 268,212 | 90,598 | 358,810 | -37.84% 606,090 |
| General equipment under \$5,000 | 398,053 | 418,020 | 418,020 | 241,578 | 376,360 | 617,937 | 47.82% 802,600 |
| Equipment and other acquisitions over \$5,000 | 678,213 | 2,616,205 | 2,616,205 | 1,552,090 | 233,257 | 1,785,347 | -31.76% 1,525,000 |
| Special and other Activities | 358,633 | 723,292 | 723,292 | 255,544 | 106,215 | 361,760 | -49.98% 633,621 |
| Total Expenditures by Characters | \$ 27,843,801 | \$ 31,038,466 | \$ 31,038,466 | \$ 21,578,713 | \$ 7,272,712 | \$ 28,851,425 | -7.05% \$ 31,213,505 |
| Excess (deficiency) of revenues over (under) expenditures | 10,206,201 | 518,854 | 518,854 | | 3,158,394 | | (795,161) |
| OTHER FINANCING SOURCES (USES): | | | | | | | |
| Transfer (in): | | | | | | | |
| Fixed Assets Fund | - | - | - | - | - | - | - |
| Transfer (out): | | | | | | | |
| FEMA Recovery | - | - | - | - | - | - | - |
| Street Improvement Capital Projects Fund | - | - | - | - | - | - | - |
| Debt Service for Paving Projects | - | - | - | - | - | - | - |
| Public Utility Fund | - | - | - | - | - | - | - |
| Self Insurance Fund | - | - | - | - | - | - | (6,000,000) |
| Total other financing sources (uses) | - | - | - | - | - | - | (6,000,000) |
| Net change in fund balance | 9,917,513 | 518,854 | 518,854 | | 3,158,394 | | (6,795,161) |
| Beginning Fund Balance | \$ 19,369,212 | \$ 29,286,725 | \$ 29,286,725 | | \$ 29,286,725 | | \$ 32,445,119 |
| Ending Fund Balance | \$ 29,286,725 | \$ 29,805,579 | \$ 29,805,579 | | \$ 32,445,119 | | \$ 25,649,958 |

SUMMARY OF EXPENDITURES - BY CHARACTERS:

GENERAL FUND

REVENUES

The budgeted revenues reflect a decrease in revenue of 1,139,476 from the prior fiscal year. This is due mainly to a decrease in projected federal reimbursements.

City of Sulphur Budget Worksheet for FY 2025-2026

*****General Fund Revenues*****

| Account Number | Account Description | FY 2024-2025 Actual & Projected | FY 2024-2025 Amended Budget | FY 2025-2026 Proposed Budget |
|----------------------------------|--|------------------------------------|--------------------------------|---------------------------------|
| | | Revenue | | |
| 001-00-00-312-0000-3120 | AD VALOREM TAXES / AD VALOREM TAX REVENUE | 3,893,539 | 3,400,000 | 3,400,000 |
| 001-00-00-312-0000-3121 | AD VALOREM TAXES / INTEREST & PENALTIES | 4,300 | 5,000 | 5,000 |
| 001-00-00-312-0000-3122 | AD VALOREM TAXES / PRIOR YEAR | 466 | 10,000 | 10,000 |
| 001-00-00-313-0000-3130 | SALES TAX REVENUE / SALES TAX REVENUE | 11,943,641 | 12,800,000 | 17,600,000 |
| 001-00-00-318-0000-3181 | FRANCHISE REVENUE / ELECTRIC | 1,342,408 | 1,300,000 | 1,300,000 |
| 001-00-00-318-0000-3182 | FRANCHISE REVENUE / CABLE TV | 96,294 | 150,000 | 150,000 |
| 001-00-00-318-0000-3183 | FRANCHISE REVENUE / GAS | 158,373 | 150,000 | 150,000 |
| Revenue | | 17,439,020 | 17,815,000 | 22,615,000 |
| 001-00-00-320-0000-3201 | BUSINESS LICENSES / OCCUPATIONAL LIC REV | 1,245,204 | 1,350,000 | 1,270,000 |
| 001-00-00-320-0000-3202 | BUSINESS LICENSES / OCC LIC INTEREST & PENALTIES | 7,212 | 12,000 | 8,000 |
| 001-00-00-320-0000-3203 | BUSINESS LICENSES / LIQUOR LICENSE CLASS A | 13,760 | 15,000 | 15,000 |
| 001-00-00-320-0000-3204 | BUSINESS LICENSES / LIQUOR CLASS A PEN & INT | 147 | 100 | 100 |
| 001-00-00-320-0000-3205 | BUSINESS LICENSES / LIQUOR LICENSE CLASS B | 19,980 | 20,000 | 20,000 |
| 001-00-00-320-0000-3206 | BUSINESS LICENSES / LIQUOR CLASS B PEN & INT | 440 | 150 | 150 |
| 001-00-00-322-0000-3221 | PERMITS / BUILDING | 72,589 | 120,000 | 70,000 |
| 001-00-00-322-0000-3222 | PERMITS / ELECTRICAL | 18,755 | 15,000 | 15,000 |
| 001-00-00-322-0000-3223 | PERMITS / GAS | 2,947 | 2,400 | 2,400 |
| 001-00-00-322-0000-3224 | PERMITS / PLUMBING | 12,620 | 16,000 | 14,000 |
| 001-00-00-322-0000-3225 | PERMITS / MOBILE HOME | 4,407 | 3,000 | 4,000 |
| 001-00-00-322-0000-3226 | PERMITS / MECHANICAL/AIR CONDITION | 5,548 | 8,500 | 5,500 |
| 001-00-00-322-0000-3227 | PERMITS / CULVERTS | 335 | 700 | 700 |
| 001-00-00-322-0000-3228 | PERMITS / STREETS | 1,600 | - | - |
| 001-00-00-322-0000-3229 | PERMITS / STORM WATER GRADING | 2,176 | 1,000 | 2,200 |
| 001-00-00-322-0000-3231 | PERMITS / SOLAR PANEL | 3,061 | 1,500 | 3,600 |
| 001-00-00-322-0000-3232 | PERMITS / BACKFLOW PREVENTER | 927 | 1,000 | 1,000 |
| 001-00-00-324-0000-3241 | NON BUSINESS PERMITS / FIRE | 1,473 | 1,000 | 1,500 |
| 001-00-00-324-0000-3242 | NON BUSINESS PERMITS / RAFFLES & GARAGE SALES | 33 | - | - |
| 001-00-00-324-0000-3243 | NON BUSINESS PERMITS / BURIAL | - | 300 | 300 |
| 001-00-00-324-0000-3244 | NON BUSINESS PERMITS / PHOTO COPIES | - | 50 | 50 |
| Licenses & Permits | | 1,413,214 | 1,567,700 | 1,433,500 |
| 001-00-00-335-0000-3351 | STATE SHARED REVENUE / BEER TAXES | 21,729 | 35,000 | 22,000 |
| 001-00-00-335-0000-3353 | STATE SHARED REVENUE / VIDEO POKER | 368,045 | 500,000 | 450,000 |
| 001-00-00-335-0000-3354 | STATE SHARED REVENUE / 2% FIRE INS TAX ACCOUNT | 181,958 | 150,000 | 190,000 |
| 001-00-00-335-0000-3355 | STATE SHARED REVENUE / 1% HOTEL OCCUPANCY TAX | 160,077 | 300,000 | 190,000 |
| 001-00-00-335-0000-3356 | STATE SHARED REVENUE / OPELRAM EDD-2% SALES TAX | 209,381 | 125,000 | 200,000 |
| 001-00-00-335-0000-3357 | STATE SHARED REVENUE / DARE PROGRAM | 2,519 | 4,000 | 4,000 |
| 001-00-00-330-0000-3301 | INTERGOVERNMENTAL REV / CPPJ-GAMING REVENUE | 907,943 | 825,000 | 905,000 |
| 001-00-00-330-0000-3302 | INTERGOVERNMENTAL REV / FEDERAL REVENUE | 2,854,125 | 3,000,000 | 1,000,000 |
| 001-00-00-330-0000-3304 | INTERGOVERNMENTAL REV / STATE REVENUE | 14,932 | - | - |
| 001-00-00-330-0000-3305 | INTERGOVERNMENTAL REV / CPPJ LOCAL GRANTS | - | - | - |
| Intergovernmental Revenue | | 4,720,709 | 4,939,000 | 2,961,000 |
| 001-00-00-340-0000-3401 | FIRE DEPT / FIRE DEPT PHOTO COPIES | 121 | 120 | 120 |
| 001-00-00-340-0000-3402 | FIRE DEPT / FIRE DEPT/DONATIONS/GRNTS | 3,333 | 5,000 | 5,000 |
| 001-00-00-340-0000-3403 | FIRE DEPT/ DONATIONS/FIRE PREVENTION | - | - | - |
| 001-00-00-342-0000-3421 | POLICE DEPARTMENT / PHOTO COPIES | 7,032 | 7,000 | 7,000 |
| 001-00-00-342-0000-3422 | POLICE DEPARTMENT / HOUSING PRISONERS | 25,370 | 20,000 | 26,000 |
| 001-00-00-342-0000-3423 | POLICE DEPARTMENT / APPEARANCE BOND REVENUE | 367 | 100 | 100 |
| 001-00-00-342-0000-3425 | POLICE DEPARTMENT / WITNESS FEE REIMBURSEMENT | 68 | - | - |
| 001-00-00-342-0000-3427 | POLICE DEPARTMENT / POLICE DEPT. DONATIONS | - | 6,000 | 3,000 |
| 001-00-00-342-0000-3428 | POLICE DEPT / SCHOOL BOARD ESCORTS | - | 1,000 | 1,000 |
| 001-00-00-344-0000-3441 | REFUSE COLLECTION / GARBAGE TRASH | 2,055,460 | 1,820,000 | 2,117,124 |
| 001-00-00-344-0000-3442 | REFUSE COLLECTION / GARBAGE TRASH PENALTY | 39,364 | 40,000 | 40,000 |
| Charges for Services | | 2,131,115 | 1,899,220 | 2,199,344 |
| 001-00-00-351-0000-3511 | FINES / FIRE PREVENTION - FIRE DEPT | - | - | - |
| 001-00-00-351-0000-3512 | FINES / COURT | 107,457 | 120,000 | 120,000 |
| 001-00-00-351-0000-3513 | FINES / DWI | 267 | 2,000 | 2,000 |
| Fines | | 107,724 | 122,000 | 122,000 |

City of Sulphur Budget Worksheet for FY 2025-2026
*****General Fund Revenues*****

| Account Number | Account Description | FY 2024-2025 Actual & Projected | FY 2024-2025 Adopted Budget | FY 2025-2026 Proposed Budget |
|-------------------------|---|------------------------------------|--------------------------------|---------------------------------|
| | | Revenue | | |
| 001-00-00-361-0000-3611 | INTEREST / INTEREST ON INVESTMENTS | 297,003 | 300,000 | 300,000 |
| 001-00-00-395-0000-3951 | MISCELLANEOUS / RENTALS & LEASES | 32,795 | 35,000 | 35,000 |
| 001-00-00-395-0000-3953 | MISCELLANEOUS / DAMAGES & SETTLEMENTS REC | 580,911 | 20,000 | 20,000 |
| 001-00-00-395-0000-3950 | MISCELLANEOUS / MISCELLANEOUS | 185,222 | 40,000 | 40,000 |
| 001-00-00-395-0000-3954 | MISCELLANEOUS / ANIMAL CONTROL | 7,400 | 2,000 | 2,000 |
| 001-00-00-395-0000-3955 | MISCELLANEOUS / CHARGES FOR SERVICES | - | - | - |
| 001-00-00-395-0000-3956 | MISCELLANEOUS / MARSHAL'S AUTO SERVICE | 7,662 | 3,000 | 7,500 |
| 001-00-00-395-0000-3958 | MISCELLANEOUS / CITY UTILITY REIMBURSEMENT | 4,099 | 5,500 | 5,500 |
| 001-00-00-395-0000-3959 | MISCELLANEOUS / OVER/SHORT IN CASH | - | - | - |
| 001-00-00-395-0000-3960 | MISCELLANEOUS / PAVILION | 350 | 500 | 500 |
| 001-00-00-395-0000-3961 | MISCELLANEOUS / WC AIRPORT | - | - | - |
| 001-00-00-395-0000-3962 | MISCELLANEOUS / INSURANCE RMB | 56,796 | - | - |
| 001-00-00-395-0000-3963 | MISCELLANEOUS / HURRICANE CONTRIBUTIONS | - | - | - |
| 001-00-00-395-0000-3964 | MISCELLANEOUS / CHRISTMAS UNDER THE OAKS | 2,500 | 2,500 | 2,500 |
| 001-00-00-395-0000-3965 | MISCELLANEOUS / PRE TRIAL DIVERSION FEES | - | 2,000 | 2,000 |
| 001-00-00-395-0000-3966 | MISCELLANEOUS / PRE TRIAL DIV. REV. SHARING | - | (100) | (100) |
| 001-00-00-395-0000-3968 | MISCELLANEOUS / CONTRB.FESTIVALS/TOURISM | - | 1,000 | 1,000 |
| 001-00-00-368-0000-3681 | FLEET / PARTS/REVENUE | 4,268 | 5,500 | 5,500 |
| 001-00-00-368-0000-3684 | FLEET / LABOR REVENUE | 150 | - | - |
| 001-00-00-380-0000-3801 | FIXED ASSETS / PROCEEDS FROM SALE | - | - | - |
| | Miscellaneous | 1,179,156 | 416,900 | 421,400 |
| 001-00-00-370-0000-3701 | CODE ENFORCEMENT / ADMINISTRATIVE FEES | 29,600 | 25,000 | 30,000 |
| 001-00-00-370-0000-3702 | CODE ENFORCEMENT / CONTRACTOR FEES | 38,229 | 35,000 | 40,000 |
| 001-00-00-370-0000-3703 | CODE ENFORCEMENT / INT PAID | 815 | 3,000 | 1,000 |
| | Code Enforcement | 68,644 | 63,000 | 71,000 |
| 001-00-00-391-0000-3919 | TRANSFERS FROM / FIXED ASSETS | - | - | - |
| 001-00-00-383-0000-3833 | SALE OF FIXED ASSETS / SALE OF EQUIPMENT | - | 5,000 | - |
| 001-00-00-383-0000-3834 | SALE OF FIXED ASSETS / SALE OF TRANSPORTATION | 68 | 10,000 | 100 |
| | Other Financing Sources | 68 | 15,000 | 100 |
| TOTAL | | 27,059,650 | 26,837,820 | 29,823,344 |

City of Sulphur Budget Worksheet for FY 2025-2026
*****Debt Service Fund Revenue*****

| Account Number | Account Description | FY 2024-2025 Actual & Projected | FY 2024-2025 Adopted Budget | FY 2025-2026 Proposed Budget |
|-------------------------|---------------------------------------|------------------------------------|--------------------------------|---------------------------------|
| | | Revenue | | |
| 101-00-00-313-0000-3130 | SALES TAX REVENUE / SALES TAX REVENUE | 250,000 | 250,000 | 250,000 |
| 101-00-00-361-0000-3611 | INTEREST / INTEREST ON INVESTMENTS | 4,950 | 5,000 | 5,000 |
| TOTAL | | 254,950 | 255,000 | 255,000 |

City of Sulphur Budget Worksheet for FY 2025-2026
*****Department of Motor Vehicles Revenues*****

| Account Number | Account Description | FY 2024-2025 Actual & Projected | FY 2024-2025 Adopted Budget | FY 2025-2026 Proposed Budget |
|-------------------------|---|------------------------------------|--------------------------------|---------------------------------|
| | | Revenue | | |
| 004-00-00-335-0000-3358 | STATE SHARED REVENUE / DEPT OF MOTOR VEHICLES | 36,645 | 60,000 | 40,000 |
| 004-00-00-361-0000-3611 | INTEREST / INTEREST ON INVESTMENTS | - | 500 | - |
| 004-00-00-395-0000-3950 | MISCELLANEOUS | - | 500 | - |
| TOTAL | | 36,645 | 61,000 | 40,000 |

City of Sulphur Budget Worksheet for FY 2025-2026
*****C O S Capital Projects*****

| Account Number | Account Description | FY 2024-2025 Actual & Projected | FY 2024-2025 Adopted Budget | FY 2025-2026 Proposed Budget |
|-------------------------|---------------------------------------|------------------------------------|--------------------------------|---------------------------------|
| | | Revenue | | |
| 320-00-00-313-0000-3130 | SALES TAX REVENUE / SALES TAX REVENUE | 4,216,237 | 4,400,000 | - |
| 320-00-00-361-0000-3611 | INTEREST / INTEREST ON INVESTMENTS | 400,303 | 4,000 | 300,000 |
| TOTAL | | 4,616,540 | 4,404,000 | 300,000 |

GENERAL FUND EXPENDITURES

Administration

Mayor's Office

General & Administrative

Human Resources

City Council

Finance

Information Systems

Judicial

Court - Marshal's Office - City Attorney's Office

Fire Department

Inspections

Municipal Services

Permits - Ordinance Enforcement - Occupation Licenses

Police Department

Police

Animal Control

Public Works

Streets

Shop

ADMINISTRATION

Administration activities include the Mayor's Office and the City Council, the Finance Department, Information Systems, Human Resources Department, Judicial, Marshal's Office, City Attorney's Office, General Administration, all accounting personnel is provided for the day-to-day operation of each department.

Mayor's Office

Personnel

| | <u>2024</u> | <u>2025</u> | <u>2026</u> |
|----------------------------|-------------|-------------|-------------|
| Mayor | 1 | 1 | 1 |
| Administrative Assistant | 1 | 1 | 1 |
| Public Relations/Marketing | 1 | 1 | 1 |
| | <u>3</u> | <u>3</u> | <u>3</u> |

Retirement Rates

Employee Contribution 10%

City of Sulphur Contribution 27%

Acquisitions

No major acquisitions are proposed.

City of Sulphur Budget Worksheet for FY 2025-2026

*****General Fund Expenses*****

Department 1010: Mayor

| Account Number/Name | FY 2024-2025 Actual & Projected | FY 2024-2025 Adopted Budget | FY 2025-2026 Proposed Budget |
|--------------------------------|------------------------------------|--------------------------------|---------------------------------|
| 410 SALARIES | | | |
| 4101 REGULAR SALARIES | 174,250 | 180,279 | 174,920 |
| 4102 OVERTIME | 183 | 1,000 | 1,000 |
| SALARIES | 174,433 | 181,279 | 175,920 |
| 413 BENEFITS | | | |
| 4131 RETIREMENT | 53,495 | 53,477 | 51,896 |
| 4132 GROUP HEALTH & LIFE INS | 26,552 | 28,928 | 27,083 |
| 4133 RETIREE HEALTH & LIFE INS | 24,751 | 22,976 | 25,246 |
| 4135 MEDICARE | 2,559 | 2,468 | 2,610 |
| BENEFITS | 107,357 | 107,849 | 106,835 |
| 416 TRAVEL & TRAINING | | | |
| 4161 TRAINING EDUCATION | 139 | 1,000 | 1,000 |
| 4162 TRAVEL | 2,626 | 3,000 | 3,000 |
| 4163 CONFERENCES & CONVENTIONS | 347 | 2,700 | 2,700 |
| TRAVEL & TRAINING | 3,112 | 6,700 | 6,700 |
| 420 MAINTENANCE | | | |
| 4202 BUILDINGS & GROUNDS | 1,039 | - | - |
| MAINTENANCE | 1,039 | - | - |
| 423 PROFESSIONAL SERVICES | | | |
| 4231 AUDIT & LEGAL & PROF SVCS | 273 | 2,500 | 15,000 |
| PROFESSIONAL SERVICES | 273 | 2,500 | 15,000 |
| 430 OPERATING COSTS | | | |
| 4300 MISCELLANEOUS | 731 | - | - |
| 4301 ADVERTISING | 3,120 | 2,000 | 2,000 |
| 4302 PRINTING | 1,778 | 1,500 | 1,000 |
| 4303 DUES & SUBSCRIPTIONS | 89,510 | 65,100 | 75,000 |
| 4311 GASOLINE | 1,921 | 3,000 | 3,000 |
| OPERATING COSTS | 97,060 | 71,600 | 81,000 |
| 418 INSURANCE | | | |
| 4181 PROPERTY, BLDG, COMPUTER | 47,479 | 130,648 | 49,378 |
| 4182 FLEET | 1,755 | 4,388 | 1,825 |
| 4183 UNEMPLOYMENT | 123 | 1,509 | 128 |
| 4184 WORKER'S COMPENSATION | 918 | 1,509 | 955 |
| 4186 LIABILITY/GEN-PUBOF-LAW | 11,236 | 5,502 | 11,685 |
| INSURANCE | 61,511 | 143,556 | 63,971 |
| 460 GENERAL EQUIPMENT | | | |
| 4601 OFFICE & D P EQUIP < 5K | - | 500 | 500 |
| 4604 OFFICE FURNITURE < 5000 | - | 1,000 | 1,000 |
| GENERAL EQUIPMENT | - | 1,500 | 1,500 |
| 497 SPECIAL ACTIVITY | | | |
| 4970 SPECIAL PROJECTS | 17,856 | 21,000 | 37,000 |
| 4971 BUSINESS & GOODWILL | - | 2,000 | 500 |
| 4972 AWARDS & BANQUETS | 1,064 | - | - |
| 4973 EMERGENCY PREPAREDNESS | 12,000 | - | - |
| 4974 BANNERS/CHRISTMAS DECOR | 3,308 | - | 10,000 |
| 4975 TOURISM | 108,859 | 105,000 | 94,500 |
| 4982 SENIOR CITIZEN CTR MISC | 1,412 | 2,000 | 2,000 |
| SPECIAL ACTIVITY | 144,499 | 130,000 | 144,000 |
| DIV 1010 - Total | 589,284 | 644,984 | 594,926 |

General & Administration Department

Acquisitions

No major acquisitions are proposed.

City of Sulphur Budget Worksheet for FY 2025-2026

*****General Fund Expenses*****

Department 1012: General & Administration

| Account Number/Name | FY 2024-2025 Actual & Projected | FY 2024-2025 Adopted Budget | FY 2025-2026 Proposed Budget |
|--------------------------------|------------------------------------|--------------------------------|---------------------------------|
| 413 BENEFITS | | | |
| 4138 SOLUTIONS EAP | 12,638 | 10,145 | 20,000 |
| BENEFITS | 12,638 | 10,145 | 20,000 |
| 420 MAINTENANCE | | | |
| 4201 AUTOMOTIVE | 547 | 1,000 | 1,000 |
| 4202 BUILDINGS & GROUNDS | 27,737 | 50,000 | 30,000 |
| 4209 PAVILLION | 159 | 10,000 | 1,000 |
| MAINTENANCE | 28,443 | 61,000 | 32,000 |
| 433 UTILITIES | | | |
| 4331 TELEPHONE | 127,864 | 115,898 | 135,536 |
| 4332 GAS | 9,813 | 6,392 | 10,206 |
| 4333 CABLE | 13,198 | 5,090 | 13,726 |
| 4334 BUILDING ELECTRICITY | 37,772 | 52,547 | 39,283 |
| 4339 CITY UTILITY EXPENSES | 10,361 | 13,527 | 10,775 |
| UTILITIES | 199,008 | 193,454 | 209,526 |
| 423 PROFESSIONAL SERVICES | | | |
| 4230 PROFESSIONAL SERVICES | 88 | - | - |
| 4231 AUDIT & LEGAL & PROF SVCS | 140 | - | - |
| PROFESSIONAL SERVICES | 228 | - | - |
| 427 CONTRACTURAL SERVICES | | | |
| 4272 UNIFORMS | 364 | 7,000 | 500 |
| CONTRACTURAL SERVICES | 364 | 7,000 | 500 |
| 430 OPERATING COSTS | | | |
| 4300 MISCELLANEOUS | 1,173 | - | 1,000 |
| 4303 DUES & SUBSCRIPTIONS | - | 1,200 | - |
| 4304 POSTAGE | 24,789 | 32,003 | 32,000 |
| 4306 RENTALS & LEASES | 7,979 | 1,500 | 8,000 |
| OPERATING COSTS | 33,941 | 34,703 | 41,000 |
| 440 SUPPLIES | | | |
| 4400 MISCELLANEOUS | 4,698 | 1,000 | 5,000 |
| 4401 OFFICE | 76,078 | 80,000 | 80,000 |
| 4402 JANITORIAL | 17,349 | 24,420 | 24,420 |
| 4403 GROCERIES | 9,285 | 7,000 | 10,000 |
| SUPPLIES | 107,410 | 112,420 | 119,420 |
| 463 ACQUISITIONS OVER 5,000 | | | |
| 4632 BUILDINGS | - | - | - |
| ACQUISITIONS OVER 5,000 | - | - | - |
| 497 SPECIAL ACTIVITY | | | |
| 4973 EMERGENCY PREPAREDNESS | - | - | - |
| 4981 SENIOR CITIZENS/SALARIES | 33,333 | 30,000 | 33,333 |
| 4982 SENIOR CITIZEN CTR MISC | 6,728 | 40,000 | 20,000 |
| SPECIAL ACTIVITY | 40,061 | 70,000 | 53,333 |
| DIV 1012 - Total | 421,865 | 488,722 | 475,779 |

Human Resource Department

Personnel

| | <u>2023</u> | <u>2024</u> | <u>2025</u> |
|--------------------------|-------------|-------------|-------------|
| Human Resource Director | 1 | 1 | 1 |
| Human Resource Manager | 0 | 0 | 0 |
| Benefits Coordinator | 1 | 1 | 1 |
| Clerical Floater | 1 | 1 | 1 |
| Administrative Assistant | 1 | 1 | 1 |
| Switchboard Operator | 1 | 1 | 1 |
| | <u>5</u> | <u>5</u> | <u>5</u> |

Acquisitions

No major acquisitions are proposed.

City of Sulphur Budget Worksheet for FY 2025-2026

*****General Fund Expenses*****

Department 1013: Human Resources

| Account Number/Name | FY 2024-2025 Actual & Projected | FY 2024-2025 Adopted Budget | FY 2025-2026 Proposed Budget |
|--------------------------------|------------------------------------|--------------------------------|---------------------------------|
| 410 SALARIES | | | |
| 4101 REGULAR SALARIES | 222,168 | 262,059 | 255,833 |
| 4102 OVERTIME | 2,880 | 1,720 | 2,938 |
| SALARIES | 225,048 | 263,779 | 258,771 |
| 413 BENEFITS | | | |
| 4131 RETIREMENT | 61,441 | 77,815 | 76,337 |
| 4132 GROUP HEALTH & LIFE INS | 35,721 | 43,362 | 37,150 |
| 4133 RETIREE HEALTH & LIFE INS | 8,131 | 9,821 | 8,456 |
| 4134 SOCIAL SECURITY | 1,775 | 1,724 | 1,846 |
| 4135 MEDICARE | 3,403 | 3,753 | 3,539 |
| BENEFITS | 110,471 | 136,475 | 127,328 |
| 416 TRAVEL & TRAINING | | | |
| 4161 TRAINING EDUCATION | 267 | 6,400 | 6,300 |
| 4162 TRAVEL | - | - | 1,200 |
| 4163 CONFERENCES & CONVENTIONS | 982 | 2,200 | 1,200 |
| TRAVEL & TRAINING | 1,249 | 8,600 | 8,700 |
| 423 PROFESSIONAL SERVICES | | | |
| 4231 AUDIT & LEGAL & PROF SVCS | 1,738 | - | - |
| 4236 MEDICAL | 36,231 | 40,000 | 40,000 |
| 4239 DRUG TESTS | 11,687 | - | 16,000 |
| PROFESSIONAL SERVICES | 49,656 | 40,000 | 56,000 |
| 430 OPERATING COSTS | | | |
| 4300 MISCELLANEOUS | - | - | - |
| 4302 PRINTING | 5,080 | 12,200 | 7,500 |
| 4303 DUES & SUBSCRIPTIONS | 522 | 4,500 | 1,500 |
| 4311 GASOLINE | - | - | - |
| OPERATING COSTS | 5,602 | 16,700 | 9,000 |
| 418 INSURANCE | | | |
| 4181 PROPERTY, BLDG, COMPUTER | 11,231 | 7,451 | 11,680 |
| 4183 UNEMPLOYMENT | 476 | 483 | 495 |
| 4184 WORKER'S COMPENSATION | 1,156 | 1,194 | 1,202 |
| 4186 LIABILITY/GEN-PUBOF-LAW | 6,347 | 9,171 | 6,601 |
| INSURANCE | 19,210 | 18,299 | 19,978 |
| 440 SUPPLIES | | | |
| 4401 OFFICE SUPPLIES | 124 | - | - |
| 4403 GROCERIES | 772 | - | - |
| SUPPLIES | 896 | - | - |
| 460 GENERAL EQUIPMENT | | | |
| 4601 OFFICE & D P EQUIP < 5K | 127 | - | - |
| 4604 OFFICE FURNITURE < 5000 | 638 | - | - |
| GENERAL EQUIPMENT | 765 | - | - |
| 497 SPECIAL ACTIVITY | | | |
| 4970 SPECIAL PROJECTS | 9,541 | 10,500 | 12,500 |
| SPECIAL ACTIVITY | 9,541 | 10,500 | 12,500 |
| DIV 1015 - Total | 422,438 | 494,353 | 492,277 |

City Council

Personnel

| | <u>2024</u> | <u>2025</u> | <u>2026</u> |
|-----------------|-------------|-------------|-------------|
| Council Members | 5 | 5 | 5 |
| Council Clerk | 1 | 1 | 1 |
| | <u>6</u> | <u>6</u> | <u>6</u> |

Acquisitions

No major acquisitions are proposed.

City of Sulphur Budget Worksheet for FY 2025-2026

*****General Fund Expenses*****

Department 1015: Council

| Account Number/Name | FY 2024-2025 Actual & Projected | FY 2024-2025 Adopted Budget | FY 2025-2026 Proposed Budget |
|--------------------------------|------------------------------------|--------------------------------|---------------------------------|
| 410 SALARIES | | | |
| 4101 REGULAR SALARIES | 99,430 | 111,520 | 102,413 |
| 4102 OVERTIME | 3,348 | 3,467 | 3,415 |
| SALARIES | 102,778 | 114,987 | 105,828 |
| 413 BENEFITS | | | |
| 4131 RETIREMENT | 25,284 | 33,921 | 31,219 |
| 4132 GROUP HEALTH & LIFE INS | 8,279 | 8,444 | 8,445 |
| 4134 SOCIAL SECURITY | 1,465 | 1,494 | 1,494 |
| 4135 MEDICARE | 1,548 | 1,579 | 1,579 |
| BENEFITS | 36,576 | 45,438 | 42,737 |
| 416 TRAVEL & TRAINING | | | |
| 4162 TRAVEL | - | 3,200 | 2,425 |
| 4163 CONFERENCES & CONVENTIONS | 400 | 1,500 | 1,500 |
| TRAVEL & TRAINING | 400 | 4,700 | 3,925 |
| 420 MAINTENANCE | | | |
| 4202 BUILDINGS & GROUNDS | - | - | - |
| 4206 OFFICE EQUIP & COMPUTERS | - | - | - |
| MAINTENANCE | - | - | - |
| 423 PROFESSIONAL SERVICES | | | |
| 4230 PROFESSIONAL SERVICES | - | - | - |
| 4231 AUDIT & LEGAL & PROF SVCS | 7,198 | 10,400 | 13,092 |
| PROFESSIONAL SERVICES | 7,198 | 10,400 | 13,092 |
| 430 OPERATING COSTS | | | |
| 4301 ADVERTISING | 16,661 | 12,600 | 12,000 |
| 4302 PRINTING | 72 | 120 | 120 |
| 4303 DUES & SUBSCRIPTIONS | - | - | - |
| 4304 POSTAGE | - | - | - |
| 4308 FREIGHT | 54 | - | - |
| OPERATING COSTS | 16,787 | 12,720 | 12,120 |
| 418 INSURANCE | | | |
| 4181 PROPERTY, BLDG, COMPUTER | 2,246 | 1,490 | 2,336 |
| 4182 FLEET | - | - | - |
| 4183 UNEMPLOYMENT | 172 | 191 | 179 |
| 4184 WORKER'S COMPENSATION | 2,032 | 1,761 | 2,113 |
| 4186 LIABILITY/GEN-PUBOF-LAW | 9,521 | 11,005 | 9,902 |
| INSURANCE | 13,971 | 14,447 | 14,530 |
| 460 GENERAL EQUIPMENT | | | |
| 4600 OTHER EQUIPMENT < 5K | - | - | - |
| GENERAL EQUIPMENT | - | - | - |
| 497 SPECIAL ACTIVITY | | | |
| 4970 SPECIAL PROJECTS | - | 10,100 | 100 |
| SPECIAL ACTIVITY | - | 10,100 | 100 |
| DIV 1020 - Total | 177,710 | 212,792 | 192,332 |

Finance

Personnel

| | <u>2024</u> | <u>2025</u> | <u>2026</u> |
|--|-------------|-------------|-------------|
| Director | 1 | 1 | 1 |
| Controller | 1 | 1 | 1 |
| Administrative Assistant & Risk Management | 2 | 2 | 2 |
| Staff Accountant | 1 | 1 | 1 |
| Account Tech (Accounts Payable) | 1 | 1 | 1 |
| Account Tech (Accounts Receivable) | 1 | 1 | 1 |
| Account Tech (Payroll) | 1 | 1 | 1 |
| Account Tech (Purchasing) | 1 | 1 | 1 |
| Warehouse Clerk | 1 | 1 | 1 |
| | <u>10</u> | <u>10</u> | <u>10</u> |

Acquisitions

No major acquisitions are proposed.

City of Sulphur Budget Worksheet for FY 2025-2026

*****General Fund Expenses*****

Department 1011: Finance

| Account Number/Name | FY 2024-2025 Actual & Projected | FY 2024-2025 Adopted Budget | FY 2025-2026 Proposed Budget |
|--------------------------------|------------------------------------|--------------------------------|---------------------------------|
| 410 SALARIES | | | |
| 4101 REGULAR SALARIES | 418,359 | 476,658 | 469,700 |
| 4102 OVERTIME | 1,208 | 500 | 1,500 |
| SALARIES | 419,567 | 477,158 | 471,200 |
| 413 BENEFITS | | | |
| 4131 RETIREMENT | 118,487 | 169,868 | 160,844 |
| 4132 GROUP HEALTH & LIFE INS | 69,969 | 82,987 | 72,068 |
| 4133 RETIREE HEALTH & LIFE INS | 41,283 | 27,045 | 42,521 |
| 4135 MEDICARE | 6,576 | 7,116 | 6,773 |
| BENEFITS | 236,315 | 287,016 | 282,207 |
| 416 TRAVEL & TRAINING | | | |
| 4161 TRAINING EDUCATION | 267 | 3,500 | 500 |
| 4162 TRAVEL | 2,325 | 700 | 3,700 |
| 4163 CONFERENCES & CONVENTIONS | 5,791 | 3,000 | 5,000 |
| TRAVEL & TRAINING | 8,383 | 7,200 | 9,200 |
| 420 MAINTENANCE | | | |
| 4201 AUTOMOTIVE | 131 | 1,500 | 500 |
| MAINTENANCE | 131 | 1,500 | 500 |
| 35 UTILITIES | | | |
| 410.35-10 TELEPHONE | - | | |
| UTILITIES | - | | |
| 427 CONTRACTURAL SERVICES | | | |
| 4272 UNIFORMS | - | 300 | 300 |
| 4276 SCHOOL BOARD SALES TAX | 89,452 | 120,000 | 120,000 |
| 4277ADVALOREM TAX FEES | 43,661 | 35,000 | 45,000 |
| CONTRACTURAL SERVICES | 133,113 | 155,300 | 165,300 |
| 423 PROFESSIONAL SERVICES | | | |
| 4231 AUDIT & LEGAL & PROF SVCS | 956,867 | 800,000 | 1,100,000 |
| PROFESSIONAL SERVICES | 956,867 | 800,000 | 1,100,000 |

City of Sulphur Budget Worksheet for FY 2025-2026

*****General Fund Expenses*****

Department 1011: Finance

| Account Number/Name | FY 2024-2025 Actual & Projected | FY 2024-2025 Adopted Budget | FY 2025-2026 Proposed Budget |
|----------------------------------|------------------------------------|--------------------------------|---------------------------------|
| 430 OPERATING COSTS | | | |
| 4300 MISCELLANEOUS | - | - | - |
| 4302 PRINTING | - | 1,500 | 500 |
| 4303 DUES & SUBSCRIPTIONS | 659 | 300 | 700 |
| 4304 POSTAGE | - | 8,000 | - |
| 4305 MONTHLY BANK SERVICE CHRG | - | 600 | 600 |
| 4306 RENTALS & LEASES | 813 | 550 | 1,200 |
| 4311 GASOLINE | - | 500 | - |
| OPERATING COSTS | 1,472 | 11,450 | 3,000 |
| 418 INSURANCE | | | |
| 4181 PROPERTY, BLDG, COMPUTER | 45,218 | 44,650 | 47,027 |
| 4182 FLEET | 3,509 | 9,308 | 3,649 |
| 4183 UNEMPLOYMENT | 923 | 1,377 | 960 |
| 4184 WORKER'S COMPENSATION | 2,231 | 2,334 | 2,320 |
| 4186 LIABILITY/GEN-PUBOF-LAW | 27,233 | 18,634 | 28,322 |
| INSURANCE | 79,114 | 76,303 | 82,279 |
| 440 SUPPLIES | | | |
| 4401 OFFICE SUPPLIES | 354 | 1,000 | 1,000 |
| SUPPLIES | 354 | 1,000 | 1,000 |
| 460 GENERAL EQUIPMENT | | | |
| 4604 OFFICE FURNITURE < 5000 | 227 | 1,500 | - |
| GENERAL EQUIPMENT | 227 | 1,500 | - |
| 481 CLAIM SETTLEMENTS | | | |
| 4810 CLAIM SETTLEMENTS | 124,147 | 200,000 | 120,000 |
| CLAIM SETTLEMENTS | 124,147 | 200,000 | 120,000 |
| 470 DEBT SERVICE | | | |
| 4703 CERT OF IN DEBT MAJ & LOWES | - | - | - |
| DEBT SERVICE | - | - | - |
| DIV 1030 - Total | 1,959,690 | 2,018,427 | 2,234,686 |

Information Systems

Personnel

| | <u>2024</u> | <u>2025</u> | <u>2026</u> |
|-----------------------------------|-------------|-------------|-------------|
| IT Director | 1 | 1 | 1 |
| IT Support Analyst I | 0 | 0 | 0 |
| IT Support Analyst II | 2 | 2 | 2 |
| IT Support Analyst II (Part-time) | 0 | 1 | 1 |
| | <u>3</u> | <u>4</u> | <u>4</u> |

Acquisitions

| | |
|---|--------------------------|
| Various I.T. Repairs & PC/Laptop/Printer Replacements | \$ 50,000 |
| iSeries Server | \$ 65,000 |
| Total | <u>\$ 115,000</u> |

City of Sulphur Budget Worksheet for FY 2025-2026

*****General Fund Expenses*****

Department 1014: IT

| Account Number/Name | FY 2024-2025 Actual & Projected | FY 2024-2025 Adopted Budget | FY 2025-2026 Proposed Budget |
|----------------------------------|------------------------------------|--------------------------------|---------------------------------|
| 410 SALARIES | | | |
| 4101 REGULAR SALARIES | 227,907 | 245,433 | 234,744 |
| 4102 OVERTIME | 3,266 | 5,000 | 5,000 |
| 4106 OTHER COMPENSATION | 960 | 1,102 | 1,000 |
| SALARIES | 232,133 | 251,535 | 240,744 |
| 413 BENEFITS | | | |
| 4131 RETIREMENT | 71,791 | 74,203 | 71,019 |
| 4132 GROUP HEALTH & LIFE INS | 28,202 | 27,362 | 28,766 |
| 4133 RETIREE HEALTH & LIFE INS | 25,488 | 23,207 | 25,998 |
| 4135 MEDICARE | 3,722 | 3,591 | 3,796 |
| 4237 TOOLS & CELL PHONE | - | - | - |
| BENEFITS | 129,203 | 128,363 | 129,579 |
| 416 TRAVEL & TRAINING | | | |
| 4161 TRAINING EDUCATION | - | - | - |
| 4162 TRAVEL | - | 9,000 | 9,000 |
| 4163 CONFERENCES & CONVENTIONS | - | 10,000 | 10,000 |
| TRAVEL & TRAINING | - | 19,000 | 19,000 |
| 420 MAINTENANCE | | | |
| 4201 AUTOMOTIVE | 552 | 2,500 | 2,000 |
| MAINTENANCE | 552 | 2,500 | 2,000 |
| 423 PROFESSIONAL SERVICES | | | |
| 4233 IT MAINT. AGREEMENT | 818,396 | 710,040 | 963,696 |
| PROFESSIONAL SERVICES | 818,396 | 710,040 | 963,696 |
| 430 OPERATING COSTS | | | |
| 4303 DUES & SUBSCRIPTIONS | - | - | - |
| 4311 GASOLINE | 975 | 1,400 | 1,400 |
| OPERATING COSTS | 975 | 1,400 | 1,400 |
| 418 INSURANCE | | | |
| 4181 PROPERTY, BLDG, COMPUTER | 10,551 | 10,397 | 10,973 |
| 4182 FLEET | 3,509 | 3,324 | 3,649 |
| 4183 UNEMPLOYMENT | 310 | 536 | 322 |
| 4184 WORKER'S COMPENSATION | 1,132 | 1,168 | 1,177 |
| 4186 LIABILITY/GEN-PUBOF-LAW | 6,347 | 5,502 | 6,601 |
| INSURANCE | 21,849 | 20,927 | 22,722 |
| 460 GENERAL EQUIPMENT | | | |
| 4601 OFFICE & D P EQUIP < 5K | 25,481 | 250,000 | 10,000 |
| 4605 IT EQUIPMENT < 5K | 19,241 | - | 250,000 |
| 4609 SOFTWARE NOT CAPITALIZED | 75,386 | - | 300,000 |
| GENERAL EQUIPMENT | 120,108 | 250,000 | 560,000 |
| 463 ACQUISITIONS OVER 5K | | | |
| 4633 FURNITURE & EQUIPMENT > 5K | 35,763 | 477,557 | - |
| 4634 IT EQUIPMENT > 5K | - | - | 115,000 |
| 4635 TRANSPORTATION EQUIPMENT | - | - | - |
| ACQUISITIONS OVER 5,000 | 35,763 | 477,557 | 115,000 |
| DIV 1033 - Total | 1,358,979 | 1,861,322 | 2,054,141 |

Judicial

Personnel

Court ***

| | <u>2024</u> | <u>2025</u> | <u>2026</u> |
|-------|-------------|-------------|-------------|
| - | | | |
| Judge | 1 | 1 | 1 |
| Clerk | 9 | 9 | 9 |
| | <u>10</u> | <u>10</u> | <u>10</u> |

Marshal's Office ***

| | | | |
|---------------------|----------|----------|----------|
| - | | | |
| Marshal | 1 | 1 | 1 |
| Marshal's Secretary | 1 | 1 | 1 |
| Marshal's Clerk | 1 | 1 | 1 |
| Deputy Marshal | 6 | 6 | 6 |
| | <u>9</u> | <u>9</u> | <u>9</u> |

City Attorney's Office ***

| | | | |
|----------------------------------|----------|----------|----------|
| City Attorney | 1 | 1 | 1 |
| City Attorney's Secretary | 1 | 1 | 1 |
| City Attorney's Sec. (Part-time) | 1 | 1 | 1 |
| Paralegal (Part-time) | 1 | 1 | 1 |
| | <u>4</u> | <u>4</u> | <u>4</u> |

****** Salaries are shared with CPPJ and each respective branch***

Retirement Rates

Judge Contribution 11.5%

City of Sulphur Contribution 45.8%

City of Sulphur Budget Worksheet for FY 2025-2026

*****General Fund Expenses*****

Department 6060: Court

| Account Number/Name | FY 2024-2025 Actual & Projected | FY 2024-2025 Adopted Budget | FY 2025-2026 Proposed Budget |
|--------------------------------|------------------------------------|--------------------------------|---------------------------------|
| 410 SALARIES | | | |
| 4101 REGULAR SALARIES | 169,963 | 187,114 | 175,062 |
| 4102 OVERTIME | 54 | 500 | 500 |
| 4107 REIMBURSEMENT SALARY | (61,860) | (38,000) | (45,000) |
| SALARIES | 108,157 | 149,614 | 130,562 |
| 413 BENEFITS | | | |
| 4131 RETIREMENT | 56,446 | 58,902 | 57,575 |
| 4132 GROUP HEALTH & LIFE INS | 44,096 | 38,109 | 44,978 |
| 4133 RETIREE HEALTH & LIFE INS | 79,503 | 76,160 | 81,093 |
| 4134 SOCIAL SECURITY | 8 | 500 | 500 |
| 4135 MEDICARE | 2,499 | 2,424 | 2,549 |
| BENEFITS | 182,552 | 176,095 | 186,695 |
| 420 MAINTENANCE | | | |
| 4202 BUILDINGS & GROUNDS | 22,066 | 20,000 | 25,000 |
| MAINTENANCE | 22,066 | 20,000 | 25,000 |
| 433 UTILITIES | | | |
| 4334 BUILDING ELECTRICITY | 9,182 | 9,082 | 9,549 |
| 4338 WATER BILL | 80 | - | 83 |
| UTILITIES | 9,262 | 9,082 | 9,632 |
| 418 INSURANCE | | | |
| 4181 PROPERTY, BLDG, COMPUTER | 7,536 | 7,426 | 7,837 |
| 4183 UNEMPLOYMENT | 288 | 421 | 300 |
| 4184 WORKER'S COMPENSATION | 1,670 | 2,051 | 1,737 |
| 4186 LIABILITY/GEN-PUBOF-LAW | 15,869 | 18,341 | 16,504 |
| INSURANCE | 25,363 | 28,239 | 26,378 |
| 460 GENERAL EQUIPMENT | | | |
| 4605 IT EQUIPMENT < 5K | 16,699 | - | - |
| GENERAL EQUIPMENT | 16,699 | - | - |
| DIV 1040 - Total | 364,099 | 383,031 | 378,267 |

City of Sulphur Budget Worksheet for FY 2025-2026

*****General Fund Expenses*****

Department 6061: Marshal

| Account Number/Name | FY 2024-2025 Actual & Projected | FY 2024-2025 Adopted Budget | FY 2025-2026 Proposed Budget |
|--------------------------------|------------------------------------|--------------------------------|---------------------------------|
| 410 SALARIES | | | |
| 4101 REGULAR SALARIES | 337,430 | 383,483 | 383,483 |
| 4102 OVERTIME | 6,583 | 7,264 | 7,264 |
| 4107 REIMBURSEMENT SALARY | (115,000) | (95,000) | (115,000) |
| SALARIES | 229,013 | 295,748 | 275,747 |
| 413 BENEFITS | | | |
| 4131 RETIREMENT | 118,970 | 113,128 | 113,127 |
| 4132 GROUP HEALTH & LIFE INS | 76,020 | 64,888 | 77,540 |
| 4133 RETIREE HEALTH & LIFE INS | 3,386 | 2,645 | 3,454 |
| 4134 SOCIAL SECURITY | - | 500 | 500 |
| 4135 MEDICARE | 6,166 | 3,500 | 6,289 |
| BENEFITS | 204,542 | 184,661 | 200,910 |
| 420 MAINTENANCE | | | |
| 4201 AUTOMOTIVE | 2,535 | - | - |
| 4202 BUILDINGS & GROUNDS | - | 10,000 | 10,000 |
| MAINTENANCE | 2,535 | 10,000 | 10,000 |
| 433 UTILITIES | | | |
| 4334 BUILDING ELECTRICITY | 656 | - | 682 |
| 4338 WATER BILL | 60 | - | 62 |
| UTILITIES | 716 | - | 745 |
| 418 INSURANCE | | | |
| 4181 PROPERTY, BLDG, COMPUTER | 3,467 | 3,416 | 3,606 |
| 4182 FLEET | 17,547 | - | 18,249 |
| 4183 UNEMPLOYMENT | 669 | 634 | 696 |
| 4184 WORKER'S COMPENSATION | 18,276 | 14,951 | 19,007 |
| 4186 LIABILITY/GEN-PUBOF-LAW | 14,282 | 16,507 | 14,853 |
| INSURANCE | 54,241 | 35,508 | 56,411 |
| 460 GENERAL EQUIPMENT | | | |
| 4605 IT EQUIPMENT < 5K | 16,699 | - | - |
| GENERAL EQUIPMENT | 16,699 | - | - |
| DIV 1041 - Total | 507,746 | 525,917 | 543,813 |

City of Sulphur Budget Worksheet for FY 2025-2026

*****General Fund Expenses*****

Department 1016: City Attorney

| Account Number/Name | FY 2024-2025 Actual & Projected | FY 2024-2025 Adopted Budget | FY 2025-2026 Proposed Budget |
|--------------------------------|------------------------------------|--------------------------------|---------------------------------|
| 410 SALARIES | | | |
| 4101 REGULAR SALARIES | 177,856 | 194,930 | 183,192 |
| 4102 OVERTIME | 611 | 579 | 623 |
| SALARIES | 178,467 | 195,509 | 183,815 |
| 413 BENEFITS | | | |
| 4131 RETIREMENT | 51,180 | 57,504 | 54,042 |
| 4132 GROUP HEALTH & LIFE INS | 20,006 | 18,445 | 20,406 |
| 4133 RETIREE HEALTH & LIFE INS | 109 | - | 111 |
| 4134 SOCIAL SECURITY | 1,063 | 987 | 1,084 |
| 4135 MEDICARE | 2,712 | 2,627 | 2,766 |
| BENEFITS | 75,070 | 79,563 | 78,409 |
| 416 TRAVEL & TRAINING | | | |
| 4162 TRAVEL | 1,323 | 3,500 | 3,500 |
| 4163 CONFERENCES & CONVENTIONS | 433 | 1,500 | 1,500 |
| TRAVEL & TRAINING | 1,756 | 5,000 | 5,000 |
| 420 MAINTENANCE | | | |
| 4202 BUILDINGS & GROUNDS | 20,326 | - | - |
| MAINTENANCE | 20,326 | - | - |
| 423 PROFESSIONAL SERVICES | | | |
| 4231 AUDIT & LEGAL & PROF SVCS | - | 19,000 | 19,000 |
| PROFESSIONAL SERVICES | - | 19,000 | 19,000 |
| 430 OPERATING COSTS | | | |
| 4300 MISCELLANEOUS | - | - | - |
| 4302 PRINTING | 1,906 | 500 | 500 |
| 4303 DUES & SUBSCRIPTIONS | 8,134 | 10,000 | 10,000 |
| 4304 POSTAGE | - | 500 | 500 |
| 4306 RENTALS & LEASES | 1,082 | 300 | 300 |
| 4311 GASOLINE | - | - | - |
| OPERATING COSTS | 11,122 | 11,300 | 11,300 |
| 440 SUPPLIES | | | |
| 4400 MISCELLANEOUS | 36 | - | - |
| SUPPLIES | 36 | - | - |
| 418 INSURANCE | | | |
| 4181 PROPERTY, BLDG, COMPUTER | 151 | 149 | 157 |
| 4183 UNEMPLOYMENT | 365 | 438 | 380 |
| 4184 WORKER'S COMPENSATION | 1,005 | 1,084 | 1,045 |
| 4186 LIABILITY/GEN-PUBOF-LAW | 12,823 | 8,637 | 13,336 |
| INSURANCE | 14,344 | 10,308 | 14,918 |
| DIV 1042 - Total | 301,121 | 320,680 | 312,442 |

SULPHUR FIRE DEPARTMENT

The Fire Department is charged with the protection of the community against fire loss and with the additional responsibilities of educating the public of fire prevention. This involves previewing building plans before construction, inspecting buildings prior to occupancy and pre-planning after occupancy. In addition, the Fire Department is charged with flow testing all fire hydrants in the City to determine maximum water available in case of a fire.

Funding is provided for the general operation of the department.

Fire Department

Personnel

| | <u>2024</u> | <u>2025</u> | <u>2026</u> |
|-----------------------------------|-------------|-------------|-------------|
| Chief | 1 | 1 | 1 |
| Assistant Chief | 1 | 1 | 1 |
| District Chief | 3 | 3 | 3 |
| Captain | 18 | 18 | 18 |
| Engineer | 18 | 18 | 18 |
| Firefighter 1st Class | 14 | 14 | 14 |
| Firefighter | 10 | 10 | 10 |
| Training Officer | 1 | 1 | 1 |
| Administrative Assistant | 1 | 1 | 1 |
| Research & Stat. Analysis Officer | 1 | 1 | 1 |
| Fire Prevention Officer | 2 | 3 | 3 |
| | <u>70</u> | <u>71</u> | <u>71</u> |

Retirement Rates

Employee Contribution 10%

City of Sulphur Contribution 33.25%

Acquisitions

| | |
|--|---------------------------------|
| New Vehicle for Training Officer | \$ 75,000 |
| Generator at Eastside Fire Station (Prior Year) | \$ 65,000 |
| Fire Cascade System for Southside Station (Prior Year) | \$ 70,000 |
| Total | <u><u>\$ 210,000</u></u> |

City of Sulphur Budget Worksheet for FY 2025-2026

*****General Fund Expenses*****

Department 2020: Fire Department

| Account Number/Name | FY 2024-2025 Actual & Projected | FY 2024-2025 Adopted Budget | FY 2025-2026 Proposed Budget |
|----------------------------------|------------------------------------|--------------------------------|---------------------------------|
| 410 SALARIES | | | |
| 4101 REGULAR SALARIES | 3,261,509 | 3,404,702 | 3,409,354 |
| 4102 OVERTIME | 659,372 | 600,000 | 650,000 |
| 4106 OTHER COMPENSATION | 65,800 | 85,200 | 85,200 |
| SALARIES | 3,986,681 | 4,089,902 | 4,144,554 |
| 413 BENEFITS | | | |
| 4131 RETIREMENT | 1,444,977 | 1,456,005 | 1,475,461 |
| 4132 GROUP HEALTH & LIFE INS | 542,506 | 560,366 | 547,931 |
| 4133 RETIREE HEALTH & LIFE INS | 225,015 | 254,296 | 229,515 |
| 4135 MEDICARE | 69,388 | 68,243 | 70,776 |
| BENEFITS | 2,281,886 | 2,338,910 | 2,323,683 |
| 416 TRAVEL & TRAINING | | | |
| 4161 TRAINING EDUCATION | 8,604 | 12,220 | 17,770 |
| 4162 TRAVEL | 9,140 | 15,700 | 15,700 |
| 4163 CONFERENCES & CONVENTIONS | 1,400 | 2,725 | 2,725 |
| TRAVEL & TRAINING | 19,144 | 30,645 | 36,195 |
| 420 MAINTENANCE | | | |
| 4201 AUTOMOTIVE | 74,280 | 32,700 | 35,800 |
| 4202 BUILDINGS & GROUNDS | 85,328 | 74,000 | 65,500 |
| 4207 OTHER EQUIPMENT | 2,832 | 5,225 | 5,225 |
| MAINTENANCE | 162,440 | 111,925 | 106,525 |
| 433 UTILITIES | | | |
| 4333 CABLE | - | - | 1,200 |
| 4334 ELECTRICITY-BUILDINGS | 28,459 | 34,147 | 30,000 |
| UTILITIES | 28,459 | 34,147 | 31,200 |
| 427 CONTRACTURAL SERVICES | | | |
| 4270 CONTRACTS | 67,733 | 72,410 | 64,210 |
| CONTRACTURAL SERVICES | 67,733 | 72,410 | 64,210 |
| 423 PROFESSIONAL SERVICES | | | |
| 4231 AUDIT & LEGAL & PROF SVCS | - | - | - |
| 4236 MEDICAL | 137 | 2,600 | 2,450 |
| PROFESSIONAL SERVICES | 137 | 2,600 | 2,450 |
| 446 CLOTHING | | | |
| 4461 PROTECTIVE | 59,759 | 83,000 | 112,300 |
| 4462 UNIFORM | 8,737 | 15,800 | 11,800 |
| CLOTHING | 68,496 | 98,800 | 124,100 |

City of Sulphur Budget Worksheet for FY 2025-2026

*****General Fund Expenses*****

Department 2020: Fire Department

| Account Number/Name | FY 2024-2025 Actual & Projected | FY 2024-2025 Adopted Budget | FY 2025-2026 Proposed Budget |
|------------------------------------|------------------------------------|--------------------------------|---------------------------------|
| 430 OPERATING COSTS | | | |
| 4300 MISCELLANEOUS | 425 | 450 | 475 |
| 4301 ADVERTISING | 3,733 | 17,500 | 4,500 |
| 4302 PRINTING | 1,112 | 150 | 150 |
| 4303 DUES & SUBSCRIPTIONS | 4,339 | 3,063 | 2,885 |
| 4304 POSTAGE | 14 | 160 | 160 |
| 4307 FIRE PREVENTION | 17,222 | 15,075 | 9,875 |
| 4308 FREIGHT EXPENSE | 52 | 100 | 100 |
| 4311 GASOLINE | 24,808 | 30,000 | 30,000 |
| OPERATING COSTS | 51,705 | 66,498 | 48,145 |
| 418 INSURANCE | | | |
| 4181 PROPERTY, BLDG, COMPUTER | 30,146 | 29,706 | 31,352 |
| 4182 FLEET | 98,662 | 77,112 | 102,608 |
| 4183 UNEMPLOYMENT | 8,871 | 9,084 | 9,226 |
| 4184 WORKER'S COMPENSATION | 435,774 | 452,309 | 453,205 |
| 4186 LIABILITY/GEN-PUBOF-LAW | 112,667 | 184,575 | 117,174 |
| INSURANCE | 686,120 | 752,786 | 713,565 |
| 440 SUPPLIES | | | |
| 4400 MISCELLANEOUS | 3,097 | 1,700 | 2,100 |
| 4401 OFFICE SUPPLIES | 291 | 1,600 | 1,850 |
| 4402 JANITORIAL | 2,589 | - | 3,000 |
| 4403 GROCERIES | 3,632 | 2,700 | 2,700 |
| 4407 MEDICAL | 2,857 | 4,700 | 4,700 |
| SUPPLIES | 12,466 | 10,700 | 14,350 |
| 460 GENERAL EQUIPMENT | | | |
| 4600 OTHER EQUIPMENT < 5K | 14,127 | 19,550 | 111,950 |
| 4601 OFFICE EQUIPMENT < 5000 | 1,413 | 1,350 | 4,850 |
| 4604 OFFICE FURNITURE < 5000 | 16,309 | 12,800 | 8,300 |
| 4606 TOOLS < 5K | 6,916 | 5,300 | 4,400 |
| 4608 VEHICLE EQUIP < 5K | 11,072 | 11,300 | - |
| GENERAL EQUIPMENT | 49,837 | 50,300 | 129,500 |
| 463 ACQUISITIONS OVER 5,000 | | | |
| 4632 BUILDINGS | 11,520 | - | - |
| 4633 FURNITURE & EQUIPMENT | 80,693 | 79,000 | 135,000 |
| 4635 TRANSPORTATION EQUIPMENT | 942,531 | 1,200,000 | 75,000 |
| ACQUISITIONS OVER 5,000 | 1,034,744 | 1,279,000 | 210,000 |
| DIV 2000 - Total | 8,449,848 | 8,938,623 | 7,948,477 |

INSPECTIONS & MUNICIPAL SERVICES

The Department of Inspections and Municipal Services is charged with the issuance of building, electrical, plumbing, and mobile home permits, the issuance of electrical and plumbing tests and inspection of all new construction and reconstruction within the city, as well as the enforcement of city ordinances. In conjunction with the Finance Department, this section is also charged with the issuance of occupational and liquor licenses.

Funding is provided for the general operation of the department.

Inspections

Personnel

| | <u>2024</u> | <u>2025</u> | <u>2026</u> |
|-------------------------------------|-------------|-------------|-------------|
| Director & Building Official | 1 | 1 | 1 |
| City Inspectors | 5 | 5 | 5 |
| Inspection Administrative Assistant | 1 | 1 | 1 |
| Permits Clerk | 0 | 0 | 0 |
| License Coordinator/Clerk | 0 | 0 | 0 |
| | <u>7</u> | <u>7</u> | <u>7</u> |

Acquisitions

No major acquisitions are proposed.

City of Sulphur Budget Worksheet for FY 2025-2026

*****General Fund Expenses*****

Department 4042: Inspections

| Account Number/Name | FY 2024-2025 Actual & Projected | FY 2024-2025 Adopted Budget | FY 2025-2026 Proposed Budget |
|--------------------------------|------------------------------------|--------------------------------|---------------------------------|
| 410 SALARIES | | | |
| 4101 REGULAR SALARIES | 392,824 | 416,924 | 404,609 |
| 4102 OVERTIME | 7,967 | 10,000 | 10,000 |
| SALARIES | 400,791 | 426,924 | 414,609 |
| 413 BENEFITS | | | |
| 4131 RETIREMENT | 109,272 | 122,993 | 119,360 |
| 4132 GROUP HEALTH & LIFE INS | 56,849 | 71,044 | 68,219 |
| 4133 RETIREE HEALTH & LIFE INS | 20,752 | 21,196 | 24,902 |
| 4135 MEDICARE | 5,306 | 6,190 | 6,367 |
| BENEFITS | 192,179 | 221,423 | 218,848 |
| 416 TRAVEL & TRAINING | | | |
| 4161 TRAINING EDUCATION | 18,750 | 30,000 | 40,000 |
| 4162 TRAVEL | 17,767 | 20,000 | 35,000 |
| 4163 CONFERENCES & CONVENTIONS | - | 12,000 | 12,600 |
| TRAVEL & TRAINING | 36,517 | 62,000 | 87,600 |
| 420 MAINTENANCE | | | |
| 4201 AUTOMOTIVE | 3,204 | 3,000 | 3,036 |
| 4202 BUILDINGS & GROUNDS | 800 | 1,000 | 1,000 |
| MAINTENANCE | 4,004 | 4,000 | 4,036 |
| 427 CONTRACTURAL SERVICES | | | |
| 4272 UNIFORMS | 2,755 | 6,000 | 6,600 |
| CONTRACTURAL SERVICES | 2,755 | 6,000 | 6,600 |
| 430 OPERATING COSTS | | | |
| 4302 PRINTING | 4,004 | 2,000 | 1,120 |
| 4303 DUES & SUBSCRIPTIONS | 893 | 4,000 | 7,100 |
| 4311 GASOLINE | 12,977 | 16,000 | 22,000 |
| OPERATING COSTS | 17,874 | 22,000 | 30,220 |
| 418 INSURANCE | | | |
| 4181 PROPERTY, BLDG, COMPUTER | 6,029 | 5,941 | 6,270 |
| 4182 FLEET | 7,892 | 3,989 | 8,208 |
| 4183 UNEMPLOYMENT | 895 | 850 | 931 |
| 4184 WORKER'S COMPENSATION | 20,714 | 24,711 | 21,543 |
| 4186 LIABILITY/GEN-PUBOF-LAW | 9,521 | 12,839 | 9,902 |
| INSURANCE | 45,051 | 48,330 | 46,854 |
| 440 SUPPLIES | | | |
| 4400 MISCELLANEOUS | 3,503 | 3,000 | 3,000 |
| 4401 OFFICE SUPPLIES | 225 | - | - |
| SUPPLIES | 3,728 | 3,000 | 3,000 |
| 460 GENERAL EQUIPMENT | | | |
| 4606 TOOLS < 5K | 181 | 500 | 500 |
| GENERAL EQUIPMENT | 181 | 500 | 500 |
| 463 ACQUISITIONS OVER 5,000 | | | |
| 4633 FURNITURE & EQUIPMENT | - | 5,000 | - |
| 4635 TRANSPORTATION EQUIPMENT | - | - | - |
| ACQUISITIONS OVER 5,000 | - | 5,000 | - |
| DIV 4042 - Total | 703,080 | 799,177 | 812,267 |

Municipal Services

Personnel

| | <u>2024</u> | <u>2025</u> | <u>2026</u> |
|-------------------------------|-------------|-------------|-------------|
| Ordinance Enforcement Officer | 1 | 1 | 1 |
| Municipal Service Clerks | 2 | 2 | 2 |
| | <u>3</u> | <u>3</u> | <u>3</u> |

Acquisitions

No major acquisitions are proposed.

City of Sulphur Budget Worksheet for FY 2025-2026

*****General Fund Expenses*****

Department 4041: Municipal Services

| Account Number/Name | FY 2024-2025 Actual & Projected | FY 2024-2025 Adopted Budget | FY 2025-2026 Proposed Budget |
|--------------------------------|------------------------------------|--------------------------------|---------------------------------|
| 410 SALARIES | | | |
| 4101 REGULAR SALARIES | 112,514 | 115,824 | 115,889 |
| 4102 OVERTIME | 444 | 600 | 600 |
| SALARIES | 112,958 | 116,424 | 116,489 |
| 413 BENEFITS | | | |
| 4131 RETIREMENT | 32,639 | 34,345 | 34,364 |
| 4132 GROUP HEALTH & LIFE INS | 21,336 | 26,097 | 21,763 |
| 4134 RETIREE HEALTH | 3,591 | - | 3,663 |
| 4135 MEDICARE | 1,701 | 1,630 | 1,735 |
| BENEFITS | 59,267 | 62,072 | 61,525 |
| 420 MAINTENANCE | | | |
| 4201 AUTOMOTIVE | 305 | 360 | 400 |
| MAINTENANCE | 305 | 360 | 400 |
| 427 CONTRACTURAL SERVICES | | | |
| 4272 UNIFORMS | 635 | 600 | 600 |
| 4274 GRASS CUTTING & OTHER | 143,372 | 300,000 | 150,000 |
| CONTRACTURAL SERVICES | 144,007 | 300,600 | 150,600 |
| 423 PROFESSIONAL SERVICES | | | |
| 4231 AUDIT & LEGAL & PROF SVCS | 2,300 | - | 2,500 |
| PROFESSIONAL SERVICES | 2,300 | - | 2,500 |
| 430 OPERATING COSTS | | | |
| 4300 MISCELLANEOUS | 5,107 | 4,400 | 4,400 |
| 4302 PRINTING | - | 1,584 | 1,743 |
| 4311 GASOLINE | 888 | 2,000 | 2,200 |
| OPERATING COSTS | 5,995 | 7,984 | 8,343 |
| 418 INSURANCE | | | |
| 4181 PROPERTY, BLDG, COMPUTER | 6,029 | 5,941 | 6,270 |
| 4182 FLEET | 1,755 | 665 | 1,825 |
| 4183 UNEMPLOYMENT | 236 | 234 | 245 |
| 4184 WORKER'S COMPENSATION | 6,279 | 7,149 | 6,530 |
| 4186 LIABILITY/GEN-PUBOF-LAW | 4,761 | 5,502 | 4,951 |
| INSURANCE | 19,060 | 19,491 | 19,821 |
| DIV 4041 - Total | 343,892 | 506,931 | 359,678 |

SULPHUR POLICE DEPARTMENT

ANIMAL CONTROL

The Police Department is charged with the overall responsibility of maintaining law and order. This includes crime prevention, crime detection, investigation and patrol. In addition, the Police Department operates a medium security jail complex to house persons found guilty of misdemeanors.

Animal Control is charged with providing an animal shelter service and to enforce the provisions of the Code of Ordinances with respect to animals.

Funding is provided for the general operation of the department.

Police Department

Personnel

| | <u>2024</u> | <u>2025</u> | <u>2026</u> |
|--------------------------|-------------|-------------|-------------|
| Chief | 1 | 1 | 1 |
| Deputy Chief | 0 | 1 | 1 |
| Assistant Chief | 1 | 1 | 0 |
| Major | 2 | 2 | 2 |
| Captain | 10 | 10 | 10 |
| Sergeant | 7 | 7 | 7 |
| Patrol Officer | 28 | 28 | 28 |
| Communication Officer | 8 | 8 | 8 |
| Warden | 1 | 1 | 1 |
| Jailer | 8 | 8 | 8 |
| Administrative Assistant | 1 | 1 | 1 |
| Records Clerk | 6 | 6 | 6 |
| Evidence Technician | 2 | 3 | 3 |
| | <u>75</u> | <u>77</u> | <u>76</u> |

Retirement Rates

Employee Contribution 10%

City of Sulphur Contribution 35.60%

Acquisitions

| | |
|---------------------------|---------------------------------|
| <u>7 New Police Units</u> | <u>\$ 500,000</u> |
| Total | <u><u>\$ 500,000</u></u> |

State Drug Fund

| | |
|-----------------------------------|--------------------------------|
| <u>2 Police K9's (prior year)</u> | <u>\$ 40,000</u> |
| Total | <u><u>\$ 40,000</u></u> |

City of Sulphur Budget Worksheet for FY 2025-2026

*****General Fund Expenses*****

Department 3030: Regular Police

| Account Number/Name | FY 2024-2025 Actual & Projected | FY 2024-2025 Adopted Budget | FY 2025-2026 Proposed Budget |
|----------------------------------|------------------------------------|--------------------------------|---------------------------------|
| 410 SALARIES | | | |
| 4101 REGULAR SALARIES | 2,987,801 | 3,020,195 | 3,127,435 |
| 4102 OVERTIME | 534,554 | 543,747 | 555,936 |
| 4104 SPECIAL OVERTIME | - | 5,000 | 5,000 |
| 4106 OTHER COMPENSATION | 32,667 | 84,000 | 84,000 |
| SALARIES | 3,555,022 | 3,652,942 | 3,772,371 |
| 413 BENEFITS | | | |
| 4131 RETIREMENT | 1,251,140 | 1,075,190 | 1,113,367 |
| 4132 GROUP HEALTH & LIFE INS | 530,018 | 485,145 | 540,618 |
| 4133 RETIREE HEALTH & LIFE INS | 213,060 | 218,534 | 217,321 |
| 4135 MEDICARE | 61,246 | 52,968 | 54,699 |
| BENEFITS | 2,055,464 | 1,831,837 | 1,926,005 |
| 416 TRAVEL & TRAINING | | | |
| 4161 TRAINING EDUCATION | 25,633 | 30,195 | 29,795 |
| 4162 TRAVEL | 13,264 | 25,464 | 25,464 |
| 4163 CONFERENCES & CONVENTIONS | 2,241 | 1,500 | 1,500 |
| TRAVEL & TRAINING | 41,138 | 57,159 | 56,759 |
| 420 MAINTENANCE | | | |
| 4201 AUTOMOTIVE | 105,530 | 100,000 | 100,000 |
| 4202 BUILDINGS & GROUNDS | 29,400 | 28,200 | 28,200 |
| 4204 COMMUNICATIONS EQUIPMENT | 5,667 | 25,000 | 15,000 |
| 4206 OFFICE EQUIP & COMPUTERS | - | - | - |
| MAINTENANCE | 140,597 | 153,200 | 143,200 |
| 433 UTILITIES | | | |
| 4334 ELECTRICITY-BUILDINGS | 33,981 | 39,483 | 32,000 |
| UTILITIES | 33,981 | 39,483 | 32,000 |
| 427 CONTRACTURAL SERVICES | | | |
| 4270 CONTRACTS | 15,579 | 25,000 | 25,000 |
| 4274 GRASS CUTTING & OTHER | - | 5,000 | 7,500 |
| CONTRACTURAL SERVICES | 15,579 | 30,000 | 32,500 |
| 423 PROFESSIONAL SERVICES | | | |
| 4231 AUDIT & LEGAL & PROF SVCS | 440 | - | - |
| 4234 CORONER & PATHOLOGY | 81,740 | 45,000 | 60,000 |
| 4236 MEDICAL | 16,280 | 500 | 10,000 |
| 4238 MEDICAL/ JAIL | 1,908 | 20,000 | 15,000 |
| PROFESSIONAL SERVICES | 100,368 | 65,500 | 85,000 |
| 446 CLOTHING | | | |
| 4462 UNIFORM | 25,383 | 35,000 | 45,000 |
| 4463 PRISONER UNIFORMS | - | 1,200 | 1,200 |
| CLOTHING | 25,383 | 36,200 | 46,200 |

City of Sulphur Budget Worksheet for FY 2025-2026

*****General Fund Expenses*****

Department 3010: Regular Police

| Account Number/Name | FY 2024-2025 Actual & Projected | FY 2024-2025 Adopted Budget | FY 2025-2026 Proposed Budget |
|------------------------------------|------------------------------------|--------------------------------|---------------------------------|
| 430 OPERATING COSTS | | | |
| 4300 MISCELLANEOUS | 4,689 | 1,000 | - |
| 4301 ADVERTISING | 28,493 | 25,750 | 25,750 |
| 4302 PRINTING | 936 | 1,800 | 1,600 |
| 4303 DUES & SUBSCRIPTIONS | 7,807 | 2,500 | 4,621 |
| 4304 POSTAGE | 63 | - | - |
| 4311 GASOLINE | 116,328 | 155,750 | 155,750 |
| OPERATING COSTS | 158,316 | 186,800 | 187,721 |
| 418 INSURANCE | | | |
| 4181 PROPERTY, BLDG, COMPUTER | 52,755 | 51,986 | 54,865 |
| 4182 FLEET | 82,882 | 74,460 | 86,197 |
| 4183 UNEMPLOYMENT | 7,964 | 7,742 | 8,283 |
| 4184 WORKER'S COMPENSATION | 158,745 | 155,660 | 165,095 |
| 4186 LIABILITY/GEN-PUBOF-LAW | 197,087 | 123,115 | 204,970 |
| INSURANCE | 499,433 | 412,963 | 519,410 |
| 440 SUPPLIES | | | |
| 4400 MISCELLANEOUS / I D | 3,193 | 4,000 | 6,000 |
| 4401 OFFICE SUPPLIES | 3,375 | 4,800 | 4,800 |
| 4402 JANITORIAL | 635 | - | 500 |
| 4403 GROCERIES | 27,629 | 36,000 | 36,000 |
| 4406 PHOTOGRAPHIC & BATTERIES | 69 | 1,500 | 1,500 |
| 4407 MEDICAL | 2,741 | 2,000 | 2,000 |
| 4416 TRAFFIC CONTROL | - | 2,000 | - |
| 4417 JAIL | 6,203 | 3,004 | 3,600 |
| 4419 TRAINING | 48,272 | 43,208 | 30,500 |
| SUPPLIES | 92,117 | 96,512 | 84,900 |
| 460 GENERAL EQUIPMENT | | | |
| 4600 OTHER EQUIPMENT < 5K | 260,552 | 50,000 | 10,500 |
| 4601 OFFICE EQUIPMENT < 5K | 525 | 1,000 | 1,000 |
| 4602 COMMUNICATION EQUIPMENT < 5K | 137,592 | - | 65,000 |
| 4604 OFFICE FURNITURE < 5K | 3,675 | 4,000 | 4,000 |
| 4607 APPLIANCES & KITCHEN EQUIP | - | 3,000 | 3,000 |
| 4608 VEHICLE EQUIP < 5K | 7,812 | 10,000 | 4,000 |
| GENERAL EQUIPMENT | 410,156 | 68,000 | 87,500 |
| 463 ACQUISITIONS OVER 5,000 | | | |
| 4632 BUILDINGS | - | 60,000 | - |
| 4633 FURNITURE & EQUIPMENT | 12,442 | 10,000 | - |
| 4635 TRANSPORTATION EQUIPMENT | 576,426 | 721,148 | 500,000 |
| ACQUISITIONS OVER 5,000 | 588,868 | 791,148 | 500,000 |
| 449 CANINE CARE | | | |
| 4491 CANINE CARE | - | 2,004 | 3,000 |
| CANINE CARE | - | 2,004 | 3,000 |
| 497 SPECIAL ACTIVITY | | | |
| 4977 CRIME PREVENTION | 5,033 | 9,000 | 9,000 |
| 4979 SRT | - | 3,000 | 3,000 |
| SPECIAL ACTIVITY | 5,033 | 12,000 | 12,000 |
| DIV 3010 - Total | 7,721,455 | 7,435,748 | 7,488,566 |

Animal Control

Personnel

| | <u>2024</u> | <u>2025</u> | <u>2026</u> |
|---------------------------|-------------|-------------|-------------|
| Animal Control Supervisor | 1 | 1 | 1 |
| Animal Control Officer I | 2 | 2 | 2 |
| Animal Control Officer II | 1 | 1 | 1 |
| | <u>4</u> | <u>4</u> | <u>4</u> |

Acquisitions

| | |
|------------------|--------------------------------|
| <u>Generator</u> | <u>\$ 15,000</u> |
| Total | <u><u>\$ 15,000</u></u> |

City of Sulphur Budget Worksheet for FY 2025-2026

*****General Fund Expenses*****

Department 3032: Animal Control

| Account Number/Name | FY 2024-2025 Actual & Projected | FY 2024-2025 Adopted Budget | FY 2025-2026 Proposed Budget |
|-----------------------------------|------------------------------------|--------------------------------|---------------------------------|
| 410 SALARIES | | | |
| 4101 REGULAR SALARIES | 183,624 | 202,908 | 189,133 |
| 4102 OVERTIME | 6,627 | 8,176 | 6,760 |
| SALARIES | 190,251 | 211,084 | 195,893 |
| 413 BENEFITS | | | |
| 4131 RETIREMENT | 57,699 | 62,270 | 57,788 |
| 4132 GROUP HEALTH & LIFE INS | 35,613 | 41,627 | 36,325 |
| 4133 RETIREE HEALTH & LIFE INS | 4,529 | 4,061 | 4,620 |
| 4134 SOCIAL SECURITY | - | - | - |
| 4135 MEDICARE | 3,017 | 2,973 | 3,077 |
| BENEFITS | 100,858 | 110,931 | 101,810 |
| 416 TRAVEL & TRAINING | | | |
| 4161 TRAINING EDUCATION | 1,440 | 1,100 | 1,100 |
| 4162 TRAVEL | 976 | 1,900 | 1,900 |
| TRAVEL & TRAINING | 2,416 | 3,000 | 3,000 |
| 420 MAINTENANCE | | | |
| 4201 AUTOMOTIVE | 722 | 3,500 | 2,500 |
| 4202 BUILDINGS & GROUNDS | 1,244 | 7,700 | 25,000 |
| 4207 OTHER EQUIPMENT | - | 2,000 | 2,000 |
| MAINTENANCE | 1,966 | 13,200 | 29,500 |
| 433 UTILITIES | | | |
| 4334 ELECTRICITY-BUILDINGS | 5,456 | 7,837 | 7,800 |
| UTILITIES | 5,456 | 7,837 | 7,800 |
| 427 CONTRACTURAL SERVICES | | | |
| 4270 CONTRACTS | 1,949 | 3,120 | 3,120 |
| 4272 UNIFORMS | 804 | 1,000 | 1,000 |
| CONTRACTURAL SERVICES | 2,753 | 4,120 | 4,120 |
| 450 LICENSES & PERMITS | | | |
| 4501 LICENSES & PERMITS | 680 | 525 | 525 |
| LICENSES & PERMITS | 680 | 525 | 525 |
| 423 PROFESSIONAL SERVICES | | | |
| 4230 PROFESSIONAL SERVICES | 35 | - | - |
| 4235 VETERINARY FEES | 121 | 700 | 600 |
| PROFESSIONAL SERVICES | 156 | 700 | 600 |
| 446 CLOTHING | | | |
| 4461 PROTECTIVE | 2,477 | 1,500 | 1,500 |
| CLOTHING | 2,477 | 1,500 | 1,500 |

City of Sulphur Budget Worksheet for FY 2025-2026

*****General Fund Expenses*****

Department 3032: Animal Control

| Account Number/Name | FY 2024-2025 Actual & Projected | FY 2024-2025 Adopted Budget | FY 2025-2026 Proposed Budget |
|--------------------------------|------------------------------------|--------------------------------|---------------------------------|
| 430 OPERATING COSTS | | | |
| 4300 MISCELLANEOUS | 10 | - | - |
| 4311 GASOLINE | 3,453 | 6,000 | 6,000 |
| OPERATING COSTS | 3,463 | 6,000 | 6,000 |
| 418 INSURANCE | | | |
| 4181 PROPERTY, BLDG, COMPUTER | 3,768 | 3,713 | 5,275 |
| 4182 FLEET | 6,137 | 1,994 | 8,592 |
| 4183 UNEMPLOYMENT | 398 | 558 | 557 |
| 4184 WORKER'S COMPENSATION | 5,224 | 6,258 | 7,314 |
| 4186 LIABILITY/GEN-PUBOF-LAW | 6,347 | 6,289 | 8,886 |
| INSURANCE | 21,874 | 18,812 | 30,624 |
| 440 SUPPLIES | | | |
| 4400 MISCELLANEOUS | 292 | 750 | 2,500 |
| 4410 PHARMACEUTICAL | 133 | 1,300 | 1,500 |
| 4418 KENNEL | 2,573 | 2,200 | 900 |
| SUPPLIES | 2,998 | 4,250 | 4,900 |
| 460 GENERAL EQUIPMENT | | | |
| 4600 OTHER EQUIPMENT < 5K | 2,091 | 2,500 | 5000 |
| 4601 OFFICE EQUIPMENT < 5K | 13,613 | 20,000 | - |
| 4604 OFFICE FURNITURE < 5K | - | - | - |
| 4606 TOOLS < 5K | - | - | 500 |
| GENERAL EQUIPMENT | 15,704 | 22,500 | 5,500 |
| 463 ACQUISITIONS OVER 5,000 | | | |
| 4632 BUILDINGS | - | 55,000 | - |
| 4633 FURNITURE & EQUIPMENT | - | 8,500 | 15,000 |
| 4635 TRANSPORTATION EQUIPMENT | 56,552 | - | - |
| ACQUISITIONS OVER 5,000 | 56,552 | 63,500 | 15,000 |
| DIV 3032 - Total | 407,604 | 467,959 | 406,772 |

PUBLIC WORKS

Public Works activities include Street Division, the City Shop and the local Office of Motor Vehicles.

The Street section of the Department of Public Work is charged with the maintenance of all public buildings and public roads within the City of Sulphur, control of weeds, grass and brush along road right-of ways, maintenance of open drainage ditches along City streets and general beautification efforts.

The Shop section of the Department of Public Works is charged with the overall maintenance of all City vehicles, including fire trucks and police cars.

The Office of Motor Vehicles reflects expenses associated with the operation of the local office.

Funding is provided for the general operation of the department.

Department of Public Works

Street Division

Personnel

| | <u>2024</u> | <u>2025</u> | <u>2026</u> |
|----------------------------------|-------------|-------------|-------------|
| Operation Manager | 1 | 1 | 1 |
| Assistant Maintenance Supervisor | 0 | 1 | 1 |
| Administrative Assistant | 1 | 1 | 1 |
| Equipment Operator | 4 | 4 | 4 |
| Driver | 8 | 8 | 8 |
| Laborer | 14 | 15 | 15 |
| Laborer (Part-time) | 4 | 4 | 4 |
| Warehouse Clerk | 0 | 0 | 0 |
| | <u>32</u> | <u>34</u> | <u>34</u> |

Acquisitions

| | |
|--|--------------------------|
| Sweeper Bucket Attachment for Skid Steer | \$ 26,000 |
| Wheel Saw Attachment for Skid Steer | \$ 7,000 |
| Limb Truck | \$ 260,000 |
| Sweeper Truck | \$ 265,000 |
| Sulphur Welcome Sign | \$ 75,000 |
| Total | <u>\$ 633,000</u> |

City of Sulphur Budget Worksheet for FY 2025-2026

*****General Fund Expenses*****

Department 5052: Streets

| Account Number/Name | FY 2024-2025 Actual & Projected | FY 2024-2025 Adopted Budget | FY 2025-2026 Proposed Budget |
|--------------------------------|------------------------------------|--------------------------------|---------------------------------|
| 410 SALARIES | | | |
| 4101 REGULAR SALARIES | 851,319 | 1,039,358 | 966,987 |
| 4102 OVERTIME | 20,559 | 20,000 | 20,000 |
| SALARIES | 871,878 | 1,059,358 | 986,987 |
| 413 BENEFITS | | | |
| 4131 RETIREMENT | 208,254 | 312,511 | 291,161 |
| 4132 GROUP HEALTH & LIFE INS | 189,725 | 239,909 | 227,670 |
| 4133 RETIREE HEALTH & LIFE INS | 62,160 | 59,285 | 74,592 |
| 4134 SOCIAL SECURITY | 6,339 | 4,404 | 7,607 |
| 4135 MEDICARE | 14,971 | 15,361 | 17,965 |
| 4138 SOLUTIONS EAP | - | - | - |
| BENEFITS | 481,449 | 631,470 | 618,995 |
| 416 TRAVEL & TRAINING | | | |
| 4161 TRAINING EDUCATION | 593 | 2,200 | 2,200 |
| 4162 TRAVEL | - | 1,000 | 500 |
| TRAVEL & TRAINING | 593 | 3,200 | 2,700 |
| 420 MAINTENANCE | | | |
| 4201 AUTOMOTIVE | 69,973 | 30,000 | 47,500 |
| 4202 BUILDINGS & GROUNDS | 45,972 | 80,000 | 120,000 |
| 4203 MAJOR REPAIRS PRJCTS | - | 60,000 | 130,000 |
| 4204 COMMUNICATIONS EQUIPMENT | - | - | - |
| 4205 ELECTRICAL | 201 | 4,000 | 2,500 |
| 4206 OFFICE EQUIP & COMPUTERS | - | - | - |
| 4207 OTHER EQUIPMENT | 2,252 | 2,000 | 2,000 |
| MAINTENANCE | 118,398 | 176,000 | 302,000 |
| 433 UTILITIES | | | |
| 4335 ELECTRICITY-STREET LIGHTS | 383,207 | 457,096 | 395,000 |
| UTILITIES | 383,207 | 457,096 | 395,000 |
| 427 CONTRACTURAL SERVICES | | | |
| 4270 CONTRACTS | 11,311 | 8,112 | 30,000 |
| 4271 B F I CONTRACT | 2,030,112 | 1,871,709 | 2,148,655 |
| 4273 STAFFING CONTRACTS | 88,361 | - | - |
| 4274 GRASS CUTTING & OTHER | 95,512 | 95,000 | 125,000 |
| CONTRACTURAL SERVICES | 2,225,296 | 1,974,821 | 2,303,655 |
| 423 PROFESSIONAL SERVICES | | | |
| 4230 PROFESSIONAL SERVICES | 20,053 | - | - |
| PROFESSIONAL SERVICES | 20,053 | - | - |
| 446 CLOTHING | | | |
| 4461 PROTECTIVE | 940 | 500 | 750 |
| CLOTHING | 940 | 500 | 750 |

City of Sulphur Budget Worksheet for FY 2025-2026

*****General Fund Expenses*****

Department 5052: Streets

| Account Number/Name | FY 2024-2025 Actual & Projected | FY 2024-2025 Adopted Budget | FY 2025-2026 Proposed Budget |
|--------------------------------|------------------------------------|--------------------------------|---------------------------------|
| 430 OPERATING COSTS | | | |
| 4300 MISCELLANEOUS | 400 | - | 700 |
| 4306 RENTALS & LEASES | - | - | - |
| 4311 GASOLINE | 43,010 | 55,000 | 60,000 |
| OPERATING COSTS | 43,410 | 55,000 | 60,700 |
| 418 INSURANCE | | | |
| 4181 PROPERTY, BLDG, COMPUTER | 30,146 | 38,431 | 31,352 |
| 4182 FLEET | 55,372 | 6,648 | 57,587 |
| 4183 UNEMPLOYMENT | 1,463 | 2,103 | 1,522 |
| 4184 WORKER'S COMPENSATION | 110,707 | 163,783 | 115,135 |
| 4186 LIABILITY/GEN-PUBOF-LAW | 39,671 | 43,557 | 41,258 |
| INSURANCE | 237,359 | 254,522 | 246,854 |
| 440 SUPPLIES | | | |
| 4400 MISCELLANEOUS | 10,088 | 12,000 | 10,000 |
| 4402 JANITORIAL | 1,066 | - | 600 |
| 4403 GROCERIES | - | - | 600 |
| 4408 CHEMICAL | 6,271 | 7,500 | 12,500 |
| 4412 ASPHALT STREET REPAIR | 26,873 | 55,000 | 55,000 |
| 4413 CEMENT STREET REPAIR | 21,298 | 100,000 | 40,000 |
| 4414 OTHER STREET REPAIR | 39,259 | 40,000 | 35,000 |
| 4415 DRAINAGE | 3,571 | 115,500 | 115,500 |
| 4416 TRAFFIC CONTROL | 25,821 | 10,000 | 100,000 |
| SUPPLIES | 134,247 | 340,000 | 369,200 |
| 460 GENERAL EQUIPMENT | | | |
| 4600 OTHER EQUIPMENT < 5K | 1,896 | 5,000 | 3,100 |
| 4604 OFFICE FURNITURE < 5K | - | 1,500 | 1,500 |
| 4606 TOOLS < 5K | 4,479 | 8,500 | 5,000 |
| GENERAL EQUIPMENT | 6,375 | 15,000 | 9,600 |
| 463 ACQUISITIONS OVER 5K | | | |
| 4632 BUILDINGS | - | - | - |
| 4633 FURNITURE & EQUIPMENT | 69,420 | - | 108,000 |
| 4635 TRANSPORTATION EQUIPMENT | - | - | 525,000 |
| ACQUISITIONS OVER 5,000 | 69,420 | - | 633,000 |
| DIV 5010 - Total | 4,592,625 | 4,966,967 | 5,929,441 |

Department of Public Works

Shop Division

Personnel

| | <u>2024</u> | <u>2025</u> | <u>2026</u> |
|-------------------------------|-------------|-------------|-------------|
| Mechanic Supervisor | 1 | 1 | 1 |
| Mechanic Assistant Supervisor | 1 | 1 | 1 |
| Mechanic | 3 | 3 | 3 |
| | <u>5</u> | <u>5</u> | <u>5</u> |

Acquisitions

| | |
|--------------|--------------------------------|
| New F-150 | <u>\$ 52,000</u> |
| Total | <u><u>\$ 52,000</u></u> |

City of Sulphur Budget Worksheet for FY 2025-2026

*****General Fund Expenses*****

Department 5053: Shop

| Account Number/Name | FY 2024-2025 Actual & Projected | FY 2024-2025 Adopted Budget | FY 2025-2026 Proposed Budget |
|--------------------------------|------------------------------------|--------------------------------|---------------------------------|
| 410 SALARIES | | | |
| 4101 REGULAR SALARIES | 255,529 | 285,750 | 266,341 |
| 4102 OVERTIME | 242 | 300 | 300 |
| 4106 OTHER COMPENSATION | 4,020 | 4,815 | 4,815 |
| SALARIES | 259,791 | 290,865 | 271,456 |
| 413 BENEFITS | | | |
| 4131 RETIREMENT | 73,169 | 85,805 | 80,080 |
| 4132 GROUP HEALTH & LIFE INS | 38,756 | 44,219 | 39,531 |
| 4133 RETIREE HEALTH & LIFE INS | 40,386 | 33,092 | 41,194 |
| 4135 MEDICARE | 4,028 | 4,242 | 4,108 |
| BENEFITS | 156,338 | 167,358 | 164,912 |
| 416 TRAVEL & TRAINING | | | |
| 4161 TRAINING EDUCATION | - | 1,200 | 1,200 |
| 4162 TRAVEL | - | 400 | 400 |
| TRAVEL & TRAINING | - | 1,600 | 1,600 |
| 420 MAINTENANCE | | | |
| 4201 AUTOMOTIVE | 5,009 | 1,600 | 2,000 |
| 4202 BUILDINGS & GROUNDS | 11,053 | 6,600 | 7,700 |
| 4207 OTHER EQUIPMENT | 2,805 | 4,800 | 6,500 |
| 4211 SHOP PARTS | 4,518 | 10,000 | 5,000 |
| MAINTENANCE | 23,384 | 23,000 | 21,200 |
| 433 UTILITIES | | | |
| 4334 ELECTRICITY- BUILDING | 11,866 | 15,000 | 15,000 |
| UTILITIES | 11,866 | 15,000 | 15,000 |
| 427 CONTRACTURAL SERVICES | | | |
| 4270 CONTRACTS | 5,281 | 4,584 | 4,784 |
| 4273 STAFFING CONTRACTS | 3,085 | - | - |
| CONTRACTURAL SERVICES | 8,366 | 4,584 | 4,784 |
| 450 LICENSES & PERMITS | | | |
| 4501 LICENSES & PERMITS | 1,125 | 900 | 900 |
| LICENSES & PERMITS | 1,125 | 900 | 900 |

City of Sulphur Budget Worksheet for FY 2025-2026

*****General Fund Expenses*****

Department 5053: Shop

| Account Number/Name | FY 2024-2025 Actual & Projected | FY 2024-2025 Adopted Budget | FY 2025-2026 Proposed Budget |
|--------------------------------|------------------------------------|--------------------------------|---------------------------------|
| 430 OPERATING COSTS | | | |
| 4311 GASOLINE | 2,453 | 6,000 | 1,800 |
| 4313 DIESEL FOR GENERATORS | - | - | 4,190 |
| OPERATING COSTS | 2,453 | 6,000 | 5,990 |
| 418 INSURANCE | | | |
| 4181 PROPERTY, BLDG, COMPUTER | 18,087 | 17,824 | 18,811 |
| 4182 FLEET | 4,382 | 1,994 | 4,558 |
| 4183 UNEMPLOYMENT | 559 | 821 | 581 |
| 4184 WORKER'S COMPENSATION | 13,810 | 18,773 | 14,362 |
| 4186 LIABILITY/GEN-PUBOF-LAW | 6,347 | 12,975 | 6,601 |
| INSURANCE | 43,186 | 52,387 | 44,913 |
| 440 SUPPLIES | | | |
| 4400 MISCELLANEOUS | 2,274 | 4,720 | 4,720 |
| 4421 SHOP OPERATIONAL | 1,540 | 3,600 | 3,600 |
| SUPPLIES | 3,814 | 8,320 | 8,320 |
| 460 GENERAL EQUIPMENT | | | |
| 4600 OTHER EQUIPMENT < 5K | 12,378 | 7,720 | 4,000 |
| 4606 TOOLS < 5K | - | 1,000 | 4,500 |
| GENERAL EQUIPMENT | 12,378 | 8,720 | 8,500 |
| 463 ACQUISITIONS OVER 5,000 | | | |
| 4635 TRANSPORTATION EQUIPMENT | - | - | 52,000 |
| ACQUISITIONS OVER 5,000 | - | - | 52,000 |
| DIV 5053 - Total | 522,700 | 578,734 | 599,576 |

Department of Motor Vehicles

City of Sulphur Budget Worksheet for FY 2025-2026

DMV Fund Expenses

Department 6062: Department of Motor Vehicles

| Account Number/Name | FY 2024-2025 Actual & Projected | FY 2024-2025 Adopted Budget | FY 2025-2026 Proposed Budget |
|----------------------------|------------------------------------|--------------------------------|---------------------------------|
| 420 MAINTENANCE | | | |
| 4202 BUILDINGS & GROUNDS | 970 | 4,000 | 1,500 |
| MAINTENANCE | 970 | 4,000 | 1,500 |
| 433 UTILITIES | | | |
| 4332 GAS | - | - | - |
| 4334 BUILDING ELECTRICITY | 7,330 | 8,412 | 7,623 |
| 4338 WATER BILL | - | - | - |
| UTILITIES | 7,330 | 8,412 | 7,623 |
| 427 CONTRACTURAL SERVICES | | | |
| 4270 CONTRACTS | 65,345 | 72,000 | 72,000 |
| CONTRACTURAL SERVICES | 65,345 | 72,000 | 72,000 |
| 423 PROFESSIONAL SERVICES | | | |
| 4230 PROFESSIONAL SERVICES | - | 20,000 | 20,000 |
| PROFESSIONAL SERVICES | - | 20,000 | 20,000 |
| 440 SUPPLIES | | | |
| 4401 OFFICE SUPPLIES | - | 500 | 500 |
| 4402 JANITORIAL | 645 | 500 | 500 |
| SUPPLIES | 645 | 1,000 | 1,000 |
| DIV 1025 - Total | 74,289 | 105,412 | 102,123 |

DRUG SEIZURE FUND

Acquisitions

| | |
|----------------------------|------------------|
| 2 Police K9's (prior year) | \$ 40,000 |
| Total | \$ 40,000 |

CITY OF SULPHUR, LOUISIANA
DRUG SEIZURE FUNDS - BUDGET FOR YEAR ENDING
June 30, 2025

| Prior Year FY 2023-2024 | Current Year FY 2024-2025 | | | | Upcoming Year FY 2025-2026 |
|----------------------------|------------------------------|--|--|--|-------------------------------|
|----------------------------|------------------------------|--|--|--|-------------------------------|

SUMMARY OF REVENUES - BY SOURCE

| | Audited | Original Budget | Last Adopted Budget | Actual March 20, 2023 | Estimated Remaining for Year | Projected Actual Result at Year End | % Change Last Adopted Budget vs. Projected Actual Result at Year End | Proposed Budget | % Change Last Projected Actual Result at Year End vs. Proposed Budget |
|-------------------------------------|-----------|--------------------|------------------------|--------------------------|------------------------------------|---|---|--------------------|--|
| State sources: | | | | | | | | | |
| State Seizure Funds | 54,179 | 100,000 | 100,000 | - | - | - | -100.00% | 100,000 | - |
| Interest on Investments | 13,775 | 13,000 | 13,000 | 3,171 | 1,057 | 4,228 | -67.48% | 13,000 | 207.48% |
| Other Revenue | - | - | - | 5,292 | 1,764 | 7,056 | - | - | 0.00% |
| Total Revenues from State Sources | 67,954 | 113,000 | 113,000 | 8,463 | 2,821 | 11,284 | -90.01% | 113,000 | 901.40% |
| Federal sources: | | | | | | | | | |
| Federal Seizure Funds | - | 10,000 | 10,000 | - | - | - | -100.00% | 15,000 | - |
| Interest on Investments | 303 | 300 | 300 | 148 | 349 | 497 | 65.63% | 1,100 | 121.38% |
| Other Revenue | 2,633 | - | - | - | - | - | - | - | 0.00% |
| Total Revenues from Federal Sources | 2,936 | 10,300 | 10,300 | 148 | 349 | 497 | -95.18% | 16,100 | 3140.22% |
| Total Revenues by Sources | \$ 70,890 | \$ 123,300 | \$ 123,300 | \$ 8,611 | \$ 3,170 | \$ 11,781 | -90.45% | \$ 129,100 | 995.82% |

**SUMMARY OF EXPENDITURES
BY DEPARTMENT AND FUNCTION:**

| | | | | | | | | | |
|---|------------|------------|------------|------------|-----------|------------|---------|-----------|---------|
| Department and Function | | | | | | | | | |
| Public Safety | | | | | | | | | |
| Police | \$ 127,351 | \$ 308,389 | \$ 308,389 | \$ 159,717 | \$ 55,556 | \$ 215,273 | -30.19% | \$ 45,000 | -79.10% |
| Total Expenditures by Department and Function | \$ 127,351 | \$ 308,389 | \$ 308,389 | \$ 159,717 | \$ 55,556 | \$ 215,273 | -30.19% | \$ 45,000 | -79.10% |

SUMMARY OF EXPENDITURES - BY CHARACTERS:

| | | | | | | | | | |
|---|-------------|--------------|--------------|--------------|-------------|--------------|---------|-----------|---------|
| Characters | | | | | | | | | |
| Travel and training | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | - | \$ - | - |
| Operating cost | - | - | - | - | - | - | - | - | - |
| General equipment under \$5,000 | - | - | - | - | - | - | - | - | - |
| Equipment and other acquisitions over \$5,000 | 127,351 | 285,889 | 285,889 | 156,717 | 54,556 | 211,273 | - | 40,000 | 285.89% |
| Special and other Activities | - | 22,500 | 22,500 | 3,000 | 1,000 | 4,000 | -82.22% | 5,000 | 25.00% |
| Total Expenditures by Characters | \$ 127,351 | \$ 308,389 | \$ 308,389 | \$ 159,717 | \$ 55,556 | \$ 215,273 | -30.19% | \$ 45,000 | -79.10% |
| Excess (deficiency) of revenues over (under) expenditures | \$ (56,461) | \$ (185,089) | \$ (185,089) | \$ (151,106) | \$ (52,386) | \$ (203,492) | | \$ 84,100 | |

OTHER FINANCING SOURCES (USES):

| | | | | | | | | | |
|--------------------------------------|------------|------------|------------|-----------|----------|------------|---|------------|---|
| Transfer in (out) | - | - | - | - | - | - | - | - | - |
| Total other financing sources (uses) | (56,461) | (185,089) | (185,089) | (151,106) | (52,386) | (203,492) | | 84,100 | |
| Net change in fund balance | 408,504 | 352,043 | 352,043 | | | 352,043 | | 148,552 | |
| Beginning Fund Balance | \$ 352,043 | \$ 166,954 | \$ 166,954 | | | \$ 148,552 | | \$ 232,652 | |
| Ending Fund Balance | | | | | | | | | |

City of Sulphur Budget Worksheet for FY 2025-2026
*****Federal Drug Fund Revenue*****

| Account Number | Account Description | FY 2024-2025 Actual & Projected Revenue | FY 2024-2025 Adopted Budget | FY 2025-2026 Proposed Budget |
|-------------------------|---|---|--------------------------------|---------------------------------|
| 002-00-00-361-0000-3611 | INTEREST / INTEREST ON INVESTMENTS | 197 | 300 | 300 |
| 002-00-00-338-0000-3381 | DRUG FUND / FEDERAL SEIZED ITEMS | - | - | 10,000 |
| 002-00-00-338-0000-3383 | DRUG FUND / SALE OF SEIZED ITEMS | - | - | - |
| 002-00-00-395-0000-3950 | MISCELLANEOUS / MISCELLANEOUS | - | - | - |
| | Miscellaneous | 197 | 300 | 10,300 |
| 002-00-00-391-0000-3910 | TRANSFERS FROM / TRFR FROM GENERAL | - | - | - |
| 002-00-00-383-0000-3834 | SALE OF FIXED ASSETS / SALE OF TRANSPORTATION | - | - | - |
| | Other Financing Sources | - | - | - |
| TOTAL | | 197 | 300 | 10,300 |

City of Sulphur Budget Worksheet for FY 2025-2026
*****Federal/Justice Drug Fund Revenue*****

| Account Number | Account Description | FY 2024-2025 Actual & Projected | FY 2024-2025 Adopted Budget | FY 2025-2026 Proposed Budget |
|-------------------------|------------------------------------|------------------------------------|--------------------------------|---------------------------------|
| 005-00-00-361-0000-3611 | INTEREST / INTEREST ON INVESTMENTS | 591 | 800 | 800 |
| 005-00-00-338-0000-3381 | DRUG FUND / FEDERAL SEIZURE FUNDS | - | - | 5,000 |
| | Miscellaneous | 591 | 800 | 5,800 |
| TOTAL | | 591 | 800 | 5,800 |

City of Sulphur Budget Worksheet for FY 2025-2026
*****State Drug Fund Revenue*****

| Account Number | Account Description | FY 2024-2025 Actual & Projected | FY 2024-2025 Adopted Budget | FY 2025-2026 Proposed Budget |
|-------------------------|--|------------------------------------|--------------------------------|---------------------------------|
| 003-00-00-361-0000-3611 | INTEREST / INTEREST ON INVESTMENTS | 4,228 | 13,000 | 13,000 |
| 003-00-00-338-0000-3382 | DRUG FUND / STATE SEIZURE FUNDS | - | - | 100,000 |
| 003-00-00-338-0000-3383 | DRUG FUND / SALE OF SEIZED ITEMS | - | - | - |
| 003-00-00-338-0000-3384 | DRUG FUND / DET. SEX OFFENSE STATE SZR | - | - | - |
| 003-00-00-361-0000-3611 | MISCELLANEOUS / MISCELLANEOUS | 7,056 | - | - |
| | Miscellaneous | 11,284 | 13,000 | 113,000 |
| TOTAL | | 11,284 | 13,000 | 113,000 |

City of Sulphur Budget Worksheet for FY 2025-2026

Federal Drug Fund Expense

| Account Number/Name | FY 2024-2025 Actual & Projected Revenue | FY 2024-2025 Adopted Budget | FY 2025-2026 Proposed Budget |
|-----------------------------|---|--------------------------------|---------------------------------|
| 416 TRAVEL & TRAINING | | | |
| 4161 TRAINING EDUCATION | - | - | - |
| 4162 TRAVEL | - | - | - |
| TRAVEL & TRAINING | - | - | - |
| 430 OPERATING COSTS | | | |
| 4303 DUES & SUBSCRIPTIONS | - | - | - |
| OPERATING COSTS | - | - | - |
| 460 GENERAL EQUIPMENT | | | |
| 4600 OTHER EQUIPMENT < 5000 | - | - | - |
| GENERAL EQUIPMENT | - | - | - |
| 497 SPECIAL ACTIVITY | | | |
| 4978 DRUG ENFORCEMENT | - | - | - |
| SPECIAL ACTIVITY | - | - | - |
| DIV 3020 - Total | - | - | - |

*** There is no expenditures planned on Federal Drug Fund for the budget year 2025-2026.

City of Sulphur Budget Worksheet for FY 2024-2025

State Drug Fund Expense

| Account Number/Name | FY 2024-2025 Actual & Projected | FY 2024-2025 Adopted Budget | FY 2025-2026 Proposed Budget |
|-------------------------------|------------------------------------|--------------------------------|---------------------------------|
| 416 TRAVEL & TRAINING | | | |
| 4161 TRAINING EDUCATION | - | - | - |
| 4162 TRAVEL | - | - | - |
| TRAVEL & TRAINING | - | - | - |
| 460 GENERAL EQUIPMENT | | | |
| 4600 OTHER EQUIPMENT < 5000 | - | - | - |
| 4608 VEHICLE EQUIPMENT < 5000 | - | - | - |
| GENERAL EQUIPMENT | - | - | - |
| 463 ACQUISITIONS OVER 5,000 | | | |
| 4633 FURNITURE & EQUIPMENT | - | 40,000 | 40,000 |
| 4635 TRANSPORTATION EQUIPMENT | 211,273 | 245,889 | - |
| ACQUISITIONS OVER 5,000 | 211,273 | 285,889 | 40,000 |
| 497 SPECIAL ACTIVITY | | | |
| 4978 DRUG ENFORCEMENT | 4,000 | 22,500 | 5,000 |
| SPECIAL ACTIVITY | 4,000 | 22,500 | 5,000 |
| DIV 0000 - Total | 215,273 | 308,389 | 45,000 |



PUBLIC UTILITY FUND

Public Works Department

Austin Abrahams, Director

PUBLIC WORKS ADMINISTRATION

PUBLIC UTILITY BILLING

WATER OPERATIONS

WATER MAINTENANCE

WASTEWATER OPERATIONS

WASTEWATER MAINTENANCE

Finance Department

Jennifer Thorn, Director

CITY OF SULPHUR, LOUISIANA
PUBLIC UTILITY FUND - BUDGET FOR YEAR ENDING
June 30, 2025

| | Prior Year FY 2023-2024 | | Current Year FY 2024-2025 | | | | | Upcoming Year FY 2025-2026 | |
|---|----------------------------|-----------------|------------------------------|--|------------------------------|-------------------------------------|---|-------------------------------------|---|
| | | | | | | | | | |
| | | | | | | | | | |
| | Audited | Original Budget | Last Adopted Budget | Actual Year-to-Date as of March 19, 2025 | Estimated Remaining for Year | Projected Actual Result at Year End | Projected Adopted Budget vs. Result at Year End | Proposed Budget vs. Proposed Budget | % Change Last Projected Actual Result at Year End |
| OPERATING REVENUES : | | | | | | | | | |
| Charges for water services | \$ 3,870,728 | \$ 4,310,524 | \$ 4,310,524 | \$ 2,961,763 | \$ 1,307,674 | \$ 4,269,437 | -0.95% | \$ 4,457,649 | 4.41% |
| Charges for sewer services | 6,009,066 | 6,831,921 | 6,831,921 | 4,462,593 | 2,053,883 | 6,516,475 | -4.62% | 6,936,155 | 6.44% |
| Total Operating Revenues | 9,879,794 | 11,142,445 | 11,142,445 | 7,424,356 | 3,361,556 | 10,785,911 | -3.20% | 11,393,804 | 5.64% |
| OPERATING EXPENSES - BY DEPARTMENT : | | | | | | | | | |
| Administration | 1,104,333 | 790,142 | 820,055 | 798,121 | 167,299 | 965,420 | 17.73% | 1,177,501 | 21.97% |
| Utility Billing | 536,983 | 632,492 | 599,526 | 434,746 | 152,589 | 587,335 | -2.03% | 621,916 | 5.89% |
| Water Operation | 2,722,563 | 2,583,494 | 2,821,418 | 1,666,886 | 554,262 | 2,221,148 | -21.28% | 2,534,733 | 14.12% |
| Water Maintenance | 1,261,077 | 979,661 | 1,193,573 | 806,130 | 276,155 | 1,082,285 | -9.32% | 1,256,759 | 16.12% |
| Wastewater Operation | 5,387,816 | 6,211,032 | 5,846,524 | 3,547,881 | 1,305,711 | 4,853,593 | -16.98% | 5,471,054 | 12.72% |
| Wastewater Maintenance | 936,946 | 825,278 | 774,766 | 648,856 | 216,998 | 865,854 | 11.76% | 898,817 | 3.81% |
| Total Expenses BY Department | 11,949,718 | 12,022,099 | 12,055,862 | 7,902,622 | 2,673,013 | 10,575,635 | -12.28% | 11,960,780 | 13.10% |
| OPERATING EXPENSES - BY CHARACTERS : | | | | | | | | | |
| Salaries | 2,061,055 | 2,131,295 | 2,131,295 | 1,504,494 | 501,498 | 2,005,992 | -0.058791888 | 2,059,880 | 2.69% |
| Employee benefits | 2,203,842 | 1,083,831 | 1,083,831 | 713,782 | 299,091 | 1,012,873 | -6.55% | 1,049,510 | 3.62% |
| Travel and training | 11,681 | 40,690 | 40,690 | 16,483 | 5,191 | 21,674 | -46.73% | 35,410 | 63.37% |
| Maintenance | 2,756,597 | 2,711,660 | 2,711,660 | 1,885,966 | 628,655 | 2,514,621 | -7.27% | 2,576,760 | 2.47% |
| Utilities | 864,511 | 943,908 | 943,908 | 653,582 | 217,861 | 871,443 | -7.68% | 941,687 | 8.06% |
| Professional and contractual services | 751,305 | 1,352,881 | 1,352,881 | 807,892 | 174,987 | 982,879 | -27.35% | 1,135,740 | 15.55% |
| Operating cost | 174,319 | 180,104 | 180,104 | 122,871 | 40,957 | 163,828 | -9.04% | 200,622 | 22.46% |
| Insurance | 325,084 | 328,033 | 328,033 | 377,545 | 34,032 | 411,577 | 25.47% | 428,041 | 4.00% |
| Supplies | 486,267 | 562,410 | 562,410 | 344,670 | 114,890 | 459,560 | -18.29% | 543,430 | 18.25% |
| General equipment under \$5,000 | 49,118 | 162,250 | 162,250 | 66,429 | 24,169 | 90,598 | -44.16% | 441,900 | 387.76% |
| Depreciation | 2,265,939 | 2,558,800 | 2,558,800 | 1,408,906 | 205,266 | 1,614,172 | -37% | 2,547,800 | 57.84% |
| Total Expenses by Characters | 11,949,718 | 12,055,862 | 12,055,862 | 7,902,620 | 2,246,597 | 10,149,217 | -15.82% | 11,960,780 | 17.85% |
| OPERATING INCOME (LOSS): | (2,069,924) | (879,654) | (913,417) | (478,266) | 688,543 | 210,276 | -123.02% | (566,976) | |

CITY OF SULPHUR, LOUISIANA
PUBLIC UTILITY FUND - BUDGET FOR YEAR ENDING
June 30, 2025

| Prior Year FY 2023-2024 | Current Year FY 2024-2025 | Upcoming Year FY 2025-2026 |
|----------------------------|------------------------------|-------------------------------|
|----------------------------|------------------------------|-------------------------------|

| Audited | Original Budget | Last Adopted Budget | Actual Year-to-Date as of March 19, 2025 | | Estimated Remaining for Year | % Change Last Adopted Budget vs. Projected Actual Result at Year End | | Proposed Budget | % Change Last Projected Actual Result at Year End vs. Proposed Budget |
|-------------|-----------------|---------------------|--|----------------|------------------------------|--|------------------------------|-----------------|---|
| | | | Budget | March 19, 2025 | | Projected Actual Result at Year End | Projected Result at Year End | | |
| 1,547,131 | 150,000 | 150,000 | 90,682 | 59,318 | 150,000 | 0.00% | 150,000 | 0% | |
| 234,401 | 220,000 | 220,000 | 208,803 | 101,440 | 310,243 | 41.02% | 225,000 | -27.48% | |
| - | 1,540,000 | 1,540,000 | 1,105,000 | 464,552 | 1,569,552 | 0.00% | 1,575,000 | 0.00% | |
| 677,146 | 530,000 | 530,000 | 326,499 | 108,833 | 435,332 | -17.86% | 470,000 | 7.96% | |
| (1,514,750) | (1,514,751) | (1,514,751) | (1,521,000) | - | (1,521,000) | 0.004125431 | (1,519,000) | -0.13% | |
| - | 15,000 | 15,000 | - | - | - | 0.00% | 15,000 | - | |
| 530,665 | 125,000 | 125,000 | 58,735 | 19,578 | 78,314 | -37.35% | 125,000 | 59.61% | |
| 1,474,593 | 1,065,249 | 1,065,249 | 268,719 | 753,722 | 1,022,441 | -4.02% | 1,041,000 | 1.82% | |

NON-OPERATING REVENUES (LOSS):

| | |
|---|--|
| 2% Sales taxes for operating | |
| 1/2% Sales taxes capital projects | |
| 1/2% Sales taxes for debt service | |
| Interest Earned | |
| Debt Principle & Interest Expense | |
| Grants | |
| Other | |
| T total non-operating revenues (expenses) | |

INCOME (LOSS) BEFORE TRANSFERS:

TRANSFERS AND CAPITAL CONTRIBUTIONS:

| | |
|-----------------------|--|
| Transfers out | |
| Transfers out | |
| Capital contributions | |
| Transfers in | |
| Transfers in | |
| Capital contributions | |
| Total transfers | |

Change in net assets

TOTAL NET ASSETS, BEGINNING:

TOTAL NET ASSETS, ENDING:

| | | | | | | | | | | | | | | | | |
|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| (2,000,000) | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| (2,595,331) | 185,595 | 185,595 | 151,832 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 59,611,634 | 57,016,303 | 57,016,303 | 57,016,303 | 57,016,303 | 57,016,303 | 57,016,303 | 57,016,303 | 57,016,303 | 57,016,303 | 57,016,303 | 57,016,303 | 57,016,303 | 57,016,303 | 57,016,303 | 57,016,303 | 57,016,303 |
| \$ 57,016,303 | \$ 57,201,898 | \$ 57,168,135 | \$ 57,168,135 | \$ 57,168,135 | \$ 57,168,135 | \$ 57,168,135 | \$ 57,168,135 | \$ 57,168,135 | \$ 57,168,135 | \$ 57,168,135 | \$ 57,168,135 | \$ 57,168,135 | \$ 57,168,135 | \$ 57,168,135 | \$ 57,168,135 | \$ 57,168,135 |

PUBLIC UTILITY FUND

REVENUES

The budgeted revenues reflect an increase in operating revenue of \$ 231,359 from the prior fiscal year. This is mainly due to an increase in fees.

Residential Utility Rates *(Inside City Limits)*

| | <u>2024</u> | | <u>2025</u> | | <u>2026</u> |
|-------------------------------|--------------------|-----------|--------------------|-----------|--------------------|
| Water | \$ 26.40 | \$ | 27.90 | \$ | 30.00 |
| Sewer | \$ 29.75 | \$ | 32.65 | \$ | 33.20 |
| Garbage * | \$ 21.25 | \$ | 22.50 | \$ | 23.50 |
| Capital Recovery | \$ 1.35 | \$ | 1.45 | \$ | 155 |
| DEQ Fee | \$ 1.00 | \$ | 1.00 | \$ | 1.00 |
| Monthly Flat Rate Bill | \$ 79.75 | \$ | 85.50 | \$ | 89.25 |

Additional Information

*Garbage revenue is recorded in General Fund

City of Sulphur Budget Worksheet for FY 2025-2026

Public Utility Fund Revenue

| Account Number | Account Description | FY 2024-2025 Actual & Projected Revenue | FY 2024-2025 Adopted Budget | FY 2025-2026 Proposed Budget |
|-------------------------|---|---|--------------------------------|---------------------------------|
| 401-00-00-313-0000-3130 | SALES TAX REVENUE / SALES TAX REVENUE | 1,719,552 | 1,690,000 | 1,725,000 |
| | Revenue | 1,719,552 | 1,690,000 | 1,725,000 |
| 401-00-00-346-0000-3461 | WATER SERVICES / UTILITY BILLING | 3,862,626 | 3,939,327 | 4,075,070 |
| 401-00-00-346-0000-3462 | WATER SERVICES / UTILITY BILLING PENALTY | 71,938 | 77,000 | 77,000 |
| 401-00-00-346-0000-3463 | WATER SERVICES / WATER TAPS & METERS | 34,545 | 22,000 | 22,000 |
| 401-00-00-346-0000-3464 | WATER SERVICES / WATER SOLD | 6,019 | 6,500 | 6,500 |
| 401-00-00-346-0000-3465 | WATER SERVICES / DEQ WATER TESTING FEE | 71,853 | 16,000 | 16,000 |
| 401-00-00-348-0000-3481 | WASTEWATER SERVICES / UTILITY BILLING | 5,084,580 | 5,130,999 | 5,160,849 |
| 401-00-00-348-0000-3482 | WASTEWATER SERVICES / UTILITY BILLING PENALTY | 93,984 | 95,093 | 95,093 |
| 401-00-00-348-0000-3483 | WASTEWATER SERVICES / SEWER TAPS | 22,701 | 5,000 | 5,000 |
| 401-00-00-348-0000-3484 | WASTEWATER SERVICES / WESTLAKE CONTRACT | 1,249,608 | 1,240,829 | 1,315,213 |
| 401-00-00-348-0000-3485 | WASTEWATER SERVICES / WASTEWATER DISCHARGE | 12,058 | 300,000 | 300,000 |
| 401-00-00-349-0000-3491 | CHARGES FOR SERVICES / RECONNECT FEE-SULPHUR | 15,547 | 10,000 | 10,000 |
| 401-00-00-349-0000-3492 | CHARGES FOR SERVICES / ACTIVATION CHARGE | 91,540 | 110,000 | 110,000 |
| | Charges for Services | 10,616,999 | 10,952,748 | 11,192,725 |
| 401-00-00-361-0000-3611 | INTEREST / INTEREST ON INVESTMENTS | 300,348 | 330,000 | 330,000 |
| 401-00-00-395-0000-3950 | MISCELLANEOUS / MISCELLANEOUS | 86,815 | 120,000 | 120,000 |
| 401-00-00-395-0000-3959 | MISCELLANEOUS / OVER/SHORT IN CASH | (8,501) | - | - |
| | Miscellaneous | 378,662 | 450,000 | 450,000 |
| 401-00-00-391-0000-3923 | TRANSFERS FROM / WW PLANT DEBT FUND | - | - | - |
| 401-00-00-383-0000-3833 | SALE OF FIXED ASSETS / SALE OF EQUIPMENT | - | 2,000 | 2,000 |
| 401-00-00-383-0000-3834 | SALE OF FIXED ASSETS / SALE OF TRANSPORTATION | - | 3,000 | 3,000 |
| | Other Financing Sources | - | 5,000 | 5,000 |
| TOTAL | | 12,715,213 | 13,097,748 | 13,372,725 |

City of Sulphur Budget Worksheet for FY 2025-2026

Water & WW Distribution Project Revenue

| Account Number | Account Description | FY 2024-2025 Actual & Projected Revenue | FY 2024-2025 Adopted Budget | FY 2025-2026 Proposed Budget |
|-------------------------|--|---|--------------------------------|---------------------------------|
| 314-00-00-313-0000-3130 | SALES TAX REVENUE / SALES TAX REVENUE | 310,243 | 220,000 | 225,000 |
| | Revenue | 310,243 | 220,000 | 225,000 |
| 314-00-00-330-0000-3304 | INTERGOVERNMENTAL REV/STATE REVENUE | - | 15,000 | 15,000 |
| | GRANT | - | 15,000 | 15,000 |
| 314-0000-339.00-00 | INTERGOVERNMENTAL REV / CPPJ LOCAL REVENUE | - | - | - |
| | Intergovernmental Revenue | - | - | - |
| 314-00-00-346-0000-3466 | CAPITAL RECOVERY FEE | 168,912 | 189,697 | 201,079 |
| | Charges for Services | 168,912 | 189,697 | 201,079 |
| 314-00-00-361-0000-3611 | INTEREST / INTEREST ON INVESTMENTS | 134,984 | 200,000 | 140,000 |
| | Miscellaneous | 134,984 | 200,000 | 140,000 |
| TOTAL | | 614,139 | 624,697 | 581,079 |

PUBLIC UTILITY FUND

EXPENDITURES

Public Works Administration

Public Utility Billing

Water Operations

Water Maintenance

Wastewater Operations

Wastewater Maintenance

Public Works Administration

This section of the Department of Public Works includes the Office of the Director of Public Works and his staff.

Funding is provided for the general operation of the department.

Personnel

| | 2024 | 2025 | 2026 |
|--------------------------|------|------|------|
| Director | 1 | 1 | 1 |
| Administrative Assistant | 1 | 1 | 1 |
| Custodian | 1 | 0 | 0 |
| | 3 | 2 | 2 |

Retirement Rates

Employee Contribution 10%

City of Sulphur Contribution 27%

Acquisitions

| | |
|---------------------------|------------------|
| Water Plant SCADA Servers | \$ 50,000 |
| Total | \$ 50,000 |

City of Sulphur Budget Worksheet for FY 2025-2026

*****Public Utility Fund Expenses*****

Department 5050: Public Works Admin

| Account Number/Name | FY 2024-2025 Actual & Projected | FY 2024-2025 Adopted Budget | FY 2025-2026 Proposed Budget |
|--------------------------------|------------------------------------|--------------------------------|---------------------------------|
| 410 SALARIES | | | |
| 4101 REGULAR SALARIES | 133,381 | 153,750 | 137,382 |
| 4102 OVERTIME | 460 | 300 | 500 |
| SALARIES | 133,841 | 154,050 | 137,882 |
| 413 BENEFITS | | | |
| 4131 RETIREMENT | 46,229 | 43,134 | 47,154 |
| 4132 GROUP HEALTH & LIFE INS | 21,904 | 28,310 | 22,342 |
| 4133 RETIREE HEALTH & LIFE INS | 21,817 | 26,297 | 22,253 |
| 4134 SOCIAL SECURITY | - | 970 | - |
| 4135 MEDICARE | 2,109 | 2,717 | 2,151 |
| 4138 SOLUTIONS EAP | 310 | 2,766 | 316 |
| BENEFITS | 92,369 | 104,194 | 94,216 |
| 416 TRAVEL & TRAINING | | | |
| 4161 TRAINING EDUCATION | - | 1,500 | 1,500 |
| 4162 TRAVEL | 547 | 1,350 | 1,350 |
| 4163 CONFERENCES & CONVENTIONS | - | 1,200 | 1,200 |
| TRAVEL & TRAINING | 547 | 4,050 | 4,050 |
| 420 MAINTENANCE | | | |
| 4201 AUTOMOTIVE | 325 | 1,000 | 1,000 |
| 4202 BUILDINGS & GROUNDS | 5,674 | 2,600 | 2,600 |
| 4204 COMMUNICATIONS EQUIPMENT | - | 1,200 | 1,200 |
| MAINTENANCE | 5,999 | 4,800 | 4,800 |
| 433 UTILITIES | | | |
| 4331 TELEPHONE | 28,909 | 30,000 | 30,000 |
| UTILITIES | 28,909 | 30,000 | 30,000 |
| 427 CONTRACTURAL SERVICES | | | |
| 4272 UNIFORMS | 40,093 | 32,000 | 32,000 |
| CONTRACTURAL SERVICES | 40,093 | 32,000 | 32,000 |
| 450 LICENSES & PERMITS | | | |
| 4501 LICENSES & PERMITS | 933 | 2,000 | 2,000 |
| 4502 DEQ DISCHARGE PERMIT | - | 1,000 | 1,000 |
| LICENSES & PERMITS | 933 | 3,000 | 3,000 |
| 423 PROFESSIONAL SERVICES | | | |
| 4230 PROFESSIONAL SERVICES | 14,869 | 70,000 | 70,000 |
| 4231 AUDIT & LEGAL & PROF SVCS | - | 600 | 600 |
| 4233 IT MAINT. AGREEMENT | 286,995 | 200,000 | 250,000 |
| 4240 SURVEYS & APPRAISALS | 168,716 | 2,000 | 2,000 |
| PROFESSIONAL SERVICES | 470,580 | 272,600 | 322,600 |

City of Sulphur Budget Worksheet for FY 2025-2026

*****Public Utility Fund Expenses*****

Department 5050: Public Works Admin

| Account Number/Name | FY 2024-2025 Actual & Projected | FY 2024-2025 Adopted Budget | FY 2025-2026 Proposed Budget |
|------------------------------------|------------------------------------|--------------------------------|---------------------------------|
| 50 OPERATING COSTS | | | |
| 4300 MISCELLANEOUS | 246 | 7,080 | 7,080 |
| 4302 PRINTING | 2,725 | 400 | 400 |
| 4303 DUES & SUBSCRIPTIONS | 1,239 | 3,000 | 3,000 |
| 4304 POSTAGE | 10,667 | 8,400 | 8,400 |
| 4311 GASOLINE | 3,732 | 120 | 3,500 |
| OPERATING COSTS | 18,609 | 19,000 | 22,380 |
| 418 INSURANCE | | | |
| 4181 PROPERTY, BLDG, COMPUTER | 301 | 297 | 313 |
| 4182 FLEET | 9,646 | 1,596 | 10,032 |
| 4183 UNEMPLOYMENT | 279 | 466 | 290 |
| 4184 WORKER'S COMPENSATION | 4,859 | 7,920 | 5,053 |
| 4186 LIABILITY/GEN-PUBOF-LAW | 15,869 | 5,502 | 16,504 |
| INSURANCE | 30,954 | 15,781 | 32,192 |
| 440 SUPPLIES | | | |
| 4401 OFFICE | 24,400 | 30,000 | 30,000 |
| 4402 JANITORIAL | 4,032 | 3,000 | 3,000 |
| 4403 GROCERIES | 3,388 | 1,080 | 1,080 |
| SUPPLIES | 31,820 | 34,080 | 34,080 |
| 460 GENERAL EQUIPMENT | | | |
| 4600 OTHER EQUIPMENT < 5K | - | 300 | 300 |
| 4601 OFFICE & D P EQUIP < 5K | - | 84,000 | 15,000 |
| 4605 IT EQUIPMENT < 5K | 3,684 | 3,600 | 90,000 |
| 4609 SOFTWARE NOT CAPITALIZED | 70,906 | 3,600 | 300,000 |
| GENERAL EQUIPMENT | 74,590 | 91,500 | 405,300 |
| 463 ACQUISITIONS OVER 5,000 | | | |
| 4634 IT EQUIPMENT | 22,419 | 319,557 | 50,000 |
| 4635 TRANSPORTATION EQUIPMENT | - | - | - |
| 4637 CONTRA EXPENSE ACCOUNT | (22,419) | (319,557) | (50,000) |
| ACQUISITIONS OVER 5,000 | - | - | - |
| 478 DEPRECIATION | | | |
| 4780 DEPRECIATION | 36,176 | 55,000 | 55,000 |
| DEPRECIATION | 36,176 | 55,000 | 55,000 |
| 481 CLAIM SETTLEMENTS | | | |
| 4810 CLAIM SETTLEMENTS | - | - | - |
| CLAIM SETTLEMENTS | - | - | - |
| 489 INVENTORY | | | |
| 4890 OVERAGE-SHORTAGE | - | - | - |
| INVENTORY | - | - | - |
| DIV 5050 - Total | 965,420 | 820,055 | 1,177,501 |

PUBLIC UTILITY BILLING

Public Utility Billing

This section of the Department of Finance includes the Office of the Supervisor of Municipal Services and her staff.

Funding is provided for the general operation of the department.

Personnel

| | <u>2024</u> | <u>2025</u> | <u>2026</u> |
|------------------------------------|-------------|-------------|-------------|
| Municipal Service Manager | 1 | 1 | 1 |
| Municipal Service Clerks | 3 | 3 | 3 |
| Municipal Service Tech | 2 | 1 | 1 |
| Municipal Service Tech (Part-time) | 0 | 2 | 2 |
| Utility Supervisor | 1 | 1 | 1 |
| | <u>7</u> | <u>8</u> | <u>8</u> |

Acquisitions

No major acquisitions are proposed.

City of Sulphur Budget Worksheet for FY 2025-2026

*****Public Utility Fund Expenses*****

Department 5051: Public Utility Billing

| Account Number/Name | FY 2024-2025 Actual & Projected | FY 2024-2025 Adopted Budget | FY 2025-2026 Proposed Budget |
|----------------------------------|------------------------------------|--------------------------------|---------------------------------|
| 410 SALARIES | | | |
| 4101 REGULAR SALARIES | 321,947 | 330,557 | 331,605 |
| 4102 OVERTIME | 2,002 | 2,000 | 2,000 |
| SALARIES | 323,949 | 332,557 | 333,605 |
| 413 BENEFITS | | | |
| 4131 RETIREMENT | 89,207 | 93,116 | 93,409 |
| 4132 GROUP HEALTH & LIFE INS | 56,029 | 56,505 | 57,150 |
| 4133 RETIREE HEALTH & LIFE INS | 2,637 | 3,586 | 2,690 |
| 4134 SOCIAL SECURITY | 901 | 86 | 919 |
| 4135 MEDICARE | 5,057 | 4,441 | 5,158 |
| BENEFITS | 153,830 | 157,734 | 159,326 |
| 416 TRAVEL & TRAINING | | | |
| 4163 CONFERENCES & CONVENTIONS | - | 600 | 600 |
| TRAVEL & TRAINING | - | 600 | 600 |
| 420 MAINTENANCE | | | |
| 4201 AUTOMOTIVE | 1,527 | 3,000 | 4,000 |
| 4202 BUILDINGS & GROUNDS | 616 | - | - |
| MAINTENANCE | 2,142 | 3,000 | 4,000 |
| 427 CONTRACTURAL SERVICES | | | |
| 4272 UNIFORMS | - | 4,200 | 2,500 |
| CONTRACTURAL SERVICES | - | 4,200 | 2,500 |
| 423 PROFESSIONAL SERVICES | | | |
| 4241 COLLECTION FEES/AMS | - | 500 | - |
| PROFESSIONAL SERVICES | - | 500 | - |
| 430 OPERATING COSTS | | | |
| 4300 MISCELLANEOUS | 14,710 | 12,000 | 13,400 |
| 4302 PRINTING | 3,591 | 4,776 | 7,152 |
| 4303 DUES & SUBSCRIPTIONS | 40 | - | - |
| 4304 POSTAGE | 53,355 | 50,000 | 60,000 |
| 43311 GASOLINE | 4,347 | 6,004 | 8,820 |
| OPERATING COSTS | 76,043 | 72,780 | 89,372 |
| 418 INSURANCE | | | |
| 4181 PROPERTY, BLDG, COMPUTER | - | - | - |
| 4182 FLEET | 8,951 | - | 9,309 |
| 4183 UNEMPLOYMENT | 458 | 695 | 476 |
| 4184 WORKER'S COMPENSATION | 15,315 | 20,660 | 15,928 |
| 4186 LIABILITY/GEN-PUBOF-LAW | - | - | - |
| INSURANCE | 24,724 | 21,355 | 25,713 |
| 478 DEPRECIATION | | | |
| 4780 DEPRECIATION | 5,292 | 6,800 | 6,800 |
| DEPRECIATION | 5,292 | 6,800 | 6,800 |
| 481 CLAIM SETTLEMENTS | | | |
| 4810 CLAIM SETTLEMENTS | - | - | - |
| CLAIM SETTLEMENTS | - | - | - |
| DIV 5051 - Total | 585,980 | 599,526 | 621,916 |

Department of Public Works

Water Plant Operations

This section of the Department of Public Works is charged with the operations of the City's water plants and water wells and the treatment of water.

Funding is provided for the general operation of the Water Plant

Personnel

| | <u>2024</u> | <u>2025</u> | <u>2026</u> |
|--------------------|-------------|-------------|-------------|
| Plant Supervisors | 1 | 1 | 1 |
| Plant Operators | 4 | 4 | 4 |
| Water Plant Labor | 4 | 4 | 4 |
| Compliance Officer | 1 | 1 | 1 |
| | <u>10</u> | <u>10</u> | <u>10</u> |

Acquisitions

| | |
|--------------------------------------|---------------------------------|
| Hydraulic Scales for Chlorine | \$ 40,000 |
| Replacement of 6 High Pressure Pumps | \$ 250,000 |
| New F-150 - Fully Equipped | \$ 52,000 |
| 2 New F-150s | \$ 85,000 |
| Total | <u><u>\$ 427,000</u></u> |

City of Sulphur Budget Worksheet for FY 2025-2026

*****Public Utility Fund Expenses*****

Department 5054: Water Plant

| Account Number/Name | FY 2024-2025 Actual & Projected | FY 2024-2025 Adopted Budget | FY 2025-2026 Proposed Budget |
|-----------------------------------|------------------------------------|--------------------------------|---------------------------------|
| 410 SALARIES | | | |
| 4101 REGULAR SALARIES | 394,046 | 396,883 | 405,867 |
| 4102 OVERTIME | 37,911 | 34,500 | 34,500 |
| SALARIES | 431,957 | 431,383 | 440,367 |
| 413 BENEFITS | | | |
| 4131 RETIREMENT | 102,693 | 120,787 | 123,303 |
| 4132 GROUP HEALTH & LIFE INS | 77,887 | 78,135 | 79,445 |
| 4133 RETIREE HEALTH & LIFE INS | 22,491 | 20,020 | 22,941 |
| 4134 SOCIAL SECURITY | - | 339 | - |
| 4135 MEDICARE | 6,718 | 6,400 | 6,852 |
| BENEFITS | 209,789 | 225,681 | 232,541 |
| 416 TRAVEL & TRAINING | | | |
| 4161 TRAINING EDUCATION | 3,765 | 3,000 | 3,000 |
| 4162 TRAVEL | 5,467 | 3,600 | 4,600 |
| 4163 CONFERENCES & CONVENTIONS | 124 | 2,500 | 2,200 |
| TRAVEL & TRAINING | 9,356 | 9,100 | 9,800 |
| 420 MAINTENANCE | | | |
| 4201 AUTOMOTIVE | 8,155 | 5,000 | 7,200 |
| 4202 BUILDINGS & GROUNDS | 41,414 | 240,000 | 131,000 |
| 4203 MAJOR REPAIRS PRJCTS | 95,228 | 300,000 | 300,000 |
| 4204 COMMUNICATIONS EQUIPMENT | 32,868 | 2,500 | 26,000 |
| 4205 ELECTRICAL | 20,837 | 35,000 | 25,000 |
| 4206 OFFICE EQUIPMENT | 309 | - | - |
| 4207 OTHER EQUIPMENT | 5,897 | 10,000 | 10,000 |
| MAINTENANCE | 204,708 | 592,500 | 499,200 |
| 433 UTILITIES | | | |
| 4335 ELECTRICITY-BUILDINGS | 214,365 | 236,485 | 222,940 |
| 4336 ELECTRICITY-WATER WELLS | 96,872 | 102,423 | 100,747 |
| UTILITIES | 311,238 | 338,908 | 323,687 |
| 427 CONTRACTURAL SERVICES | | | |
| 4270 CONTRACTS | 22,454 | 22,050 | 21,600 |
| 4272 UNIFORMS | - | 300 | - |
| 4273 STAFFING/OTHER | - | 15,000 | 15,000 |
| 4281 SLUDGE DISPOSAL | 35,067 | 225,000 | 60,000 |
| CONTRACTURAL SERVICES | 57,520 | 262,350 | 96,600 |
| 450 LICENSES & PERMITS | | | |
| 4501 LICENSES & PERMITS | 97,673 | 101,220 | 101,920 |
| LICENSES & PERMITS | 97,673 | 101,220 | 101,920 |
| 423 PROFESSIONAL SERVICES | | | |
| 4230 PROFESSIONAL SERVICES | - | 20,400 | 8,000 |
| 4236 MEDICAL | 1,155 | 800 | 1,100 |
| PROFESSIONAL SERVICES | 1,155 | 21,200 | 9,100 |
| 446 CLOTHING | | | |
| 4461 PROTECTIVE | 217 | 2,000 | 500 |
| CLOTHING | 217 | 2,000 | 500 |

City of Sulphur Budget Worksheet for FY 2025-2026

*****Public Utility Fund Expenses*****

Department 5054: Water Plant

| Account Number/Name | FY 2024-2025 Actual & Projected | FY 2024-2025 Adopted Budget | FY 2025-2026 Proposed Budget |
|------------------------------------|------------------------------------|--------------------------------|---------------------------------|
| 430 OPERATING COSTS | | | |
| 4300 MISCELLANEOUS | 4,157 | 500 | 3,500 |
| 4301 ADVERTISING | - | - | 100 |
| 4302 PRINTING | - | 2,000 | 1,500 |
| 4303 DUES & SUBSCRIPTIONS | 177 | | - |
| 4311 GASOLINE | 10,032 | 8,200 | 9,400 |
| 4313 DIESEL FOR GENERATORS | - | 2,000 | - |
| OPERATING COSTS | 14,366 | 12,700 | 14,500 |
| 418 INSURANCE | | | |
| 4181 PROPERTY, BLDG, COMPUTER | 30,146 | 29,706 | 31,352 |
| 4182 FLEET | 11,401 | 1,994 | 11,857 |
| 4183 UNEMPLOYMENT | 860 | 973 | 894 |
| 4184 WORKER'S COMPENSATION | 28,568 | 34,982 | 29,711 |
| 4186 LIABILITY/GEN-PUBOF-LAW | 15,869 | 9,021 | 16,504 |
| INSURANCE | 86,843 | 76,676 | 90,318 |
| 440 SUPPLIES | | | |
| 4400 MISCELLANEOUS | 2,740 | 1,900 | 1,200 |
| 4403 GROCERIES | 1,009 | 1,800 | 1,200 |
| 4408 CHEMICAL | 274,917 | 280,000 | 280,000 |
| 4409 LABORATORY | 13,227 | 3,000 | 10,000 |
| SUPPLIES | 292,442 | 286,700 | 292,400 |
| 460 GENERAL EQUIPMENT | | | |
| 4600 OTHER EQUIPMENT < 5K | 63 | 36,000 | 2,000 |
| 4601 OFFICE & D P EQUIP < 5K | 2,384 | - | - |
| 4606 TOOLS < 5K | 1,092 | 4,000 | 800 |
| GENERAL EQUIPMENT | 3,539 | 40,000 | 2,800 |
| 463 ACQUISITIONS OVER 5,000 | | | |
| 4632 BUILDINGS | - | - | - |
| 4633 FURNITURE & EQUIPMENT | - | 315,000 | 290,000 |
| 4635 TRANSPORTATION EQUIPMENT | - | - | 137,000 |
| 4637 CONTRA EXPENSE ACCOUNT | - | (315,000) | (427,000) |
| ACQUISITIONS OVER 5,000 | - | - | - |
| 478 DEPRECIATION | | | |
| 4780 DEPRECIATION | 500,274 | 421,000 | 421,000 |
| DEPRECIATION | 500,274 | 421,000 | 421,000 |
| DIV 5070 - Total | 2,221,079 | 2,821,418 | 2,534,733 |

Department of Public Works

Water Maintenance

This section of the Department of Public Works is charged with the operations of the Regional Wastewater Treatment Plant and all lift stations and transfer station within the city.

Funding is provided for general operation of the department.

Personnel

| | <u>2024</u> | <u>2025</u> | <u>2026</u> |
|----------------------|-------------|-------------|-------------|
| Equipment Operators | 2 | 2 | 2 |
| Laborer | 6 | 7 | 7 |
| Assistant Supervisor | 1 | 1 | 1 |
| Utility Worker | 1 | 1 | 1 |
| | <u>10</u> | <u>11</u> | <u>11</u> |

Acquisitions

No major acquisitions are proposed.

City of Sulphur Budget Worksheet for FY 2025-2026

*****Public Utility Fund Expenses*****

Department 5055: Water Maintenance

| Account Number/Name | FY 2024-2025 Actual & Projected | FY 2024-2025 Adopted Budget | FY 2025-2026 Proposed Budget |
|-----------------------------------|------------------------------------|--------------------------------|---------------------------------|
| 410 SALARIES | | | |
| 4101 REGULAR SALARIES | 303,537 | 284,442 | 312,643 |
| 4102 OVERTIME | 17,079 | 16,000 | 16,000 |
| SALARIES | 320,616 | 300,442 | 328,643 |
| 413 BENEFITS | | | |
| 4131 RETIREMENT | 83,720 | 84,124 | 92,020 |
| 4132 GROUP HEALTH & LIFE INS | 53,423 | 61,622 | 54,491 |
| 4133 RETIREE HEALTH & LIFE INS | 911 | 4,061 | 929 |
| 4134 SOCIAL SECURITY | 1,753 | 715 | 1,788 |
| 4135 MEDICARE | 5,123 | 4,302 | 5,225 |
| BENEFITS | 144,930 | 154,824 | 154,453 |
| 416 TRAVEL & TRAINING | | | |
| 4161 TRAINING EDUCATION | 1,212 | 2,200 | 2,220 |
| 4162 TRAVEL | - | 1,000 | 500 |
| TRAVEL & TRAINING | 1,212 | 3,200 | 2,720 |
| 420 MAINTENANCE | | | |
| 4201 AUTOMOTIVE | 16,582 | 17,500 | 15,000 |
| 4203 MAJOR REPAIRS PRJCTS | 309,889 | 250,000 | 250,000 |
| 4207 OTHER EQUIPMENT | 3,281 | 5,000 | 5,000 |
| 4214 REBILL PROJECTS | 31,884 | - | 50,000 |
| MAINTENANCE | 361,636 | 272,500 | 320,000 |
| 450 LICENSES & PERMITS | | | |
| 4501 LICENSES & PERMITS | 110 | - | - |
| LICENSES & PERMITS | 110 | - | - |
| 423 PROFESSIONAL SERVICES | | | |
| 4230 PROFESSIONAL SERVICES | - | 150,000 | 152,000 |
| PROFESSIONAL SERVICES | - | 150,000 | 152,000 |
| 446 CLOTHING | | | |
| 4461 PROTECTIVE | 651 | 504 | 750 |
| CLOTHING | 651 | 504 | 750 |

City of Sulphur Budget Worksheet for FY 2025-2026

*****Public Utility Fund Expenses*****

Department 5055: Water Maintenance

| Account Number/Name | FY 2024-2025 Actual & Projected | FY 2024-2025 Adopted Budget | FY 2025-2026 Proposed Budget |
|------------------------------------|------------------------------------|--------------------------------|---------------------------------|
| 430 OPERATING COSTS | | | |
| 4300 MISCELLANEOUS | 3,756 | 1,000 | 1,500 |
| 4303 DUES & SUBSCRIPTIONS | 27 | - | - |
| 4306 RENTALS & LEASES | 1,919 | 4,800 | 4,800 |
| 4308 FREIGHT EXPENSE | - | - | - |
| 43110 GASOLINE | 9,279 | 12,500 | 12,500 |
| OPERATING COSTS | 14,981 | 18,300 | 18,800 |
| 418 INSURANCE | | | |
| 4181 PROPERTY, BLDG, COMPUTER | 151 | 149 | 157 |
| 4182 FLEET | 6,137 | 3,989 | 6,382 |
| 4183 UNEMPLOYMENT | 453 | 572 | 471 |
| 4184 WORKER'S COMPENSATION | 39,981 | 42,143 | 41,580 |
| 4186 LIABILITY/GEN-PUBOF-LAW | 12,695 | 5,700 | 13,203 |
| INSURANCE | 59,416 | 52,553 | 61,793 |
| 440 SUPPLIES | | | |
| 4400 MISCELLANEOUS | 2,912 | 6,000 | 6,500 |
| 4411 PIPE | 84,906 | 120,000 | 100,000 |
| SUPPLIES | 87,818 | 126,000 | 106,500 |
| 460 GENERAL EQUIPMENT | | | |
| 4600 OTHER EQUIPMENT < 5K | 4,820 | 5,250 | 6,600 |
| 4606 TOOLS < 5K | 5,349 | 9,000 | 7,500 |
| GENERAL EQUIPMENT | 10,169 | 14,250 | 14,100 |
| 463 ACQUISITIONS OVER 5,000 | | | |
| 4633 FURNITURE & EQUIPMENT | 33,575 | 27,000 | - |
| 4635 TRANSPORTATION EQUIPMENT | 68,661 | 54,000 | - |
| 4637 CONTRA EXPENSE ACCOUNT | (102,236) | (81,000) | - |
| ACQUISITIONS OVER 5,000 | - | - | - |
| 478 DEPRECIATION | | | |
| 4780 DEPRECIATION | 81,050 | 101,000 | 97,000 |
| DEPRECIATION | 81,050 | 101,000 | 97,000 |
| DIV 5055 - Total | 1,082,588 | 1,193,573 | 1,256,759 |

Department of Public Works

Wastewater Plant Operations

This section of the Department of Public Works is charged with the operations of the Regional Wastewater Treatment Plant and all lift stations and transfer station within the city.

Funding is provided in this year's budget the general operation of the Wastewater Plant.

Personnel

| | <u>2024</u> | <u>2025</u> | <u>2026</u> |
|----------------------------|-------------|-------------|-------------|
| Plant Supervisor | 1 | 1 | 1 |
| Plant Assistant Supervisor | 1 | 1 | 1 |
| Plant Operator | 6 | 6 | 6 |
| Laboratory Technician | 2 | 2 | 2 |
| Laboratory Assistant | 0 | 0 | 0 |
| Formen | 1 | 1 | 1 |
| Laborer | 1 | 1 | 1 |
| | <u>12</u> | <u>12</u> | <u>12</u> |

Acquisitions

| | |
|---|---------------------------------|
| Mixing & Aerating Equipment | \$ 120,000 |
| Incubator & Spare Equipment | \$ 15,000 |
| Portable Generator for Lift Station | \$ 86,000 |
| Grit Clarification Replacement (prior year) | \$ 200,000 |
| Total | <u><u>\$ 421,000</u></u> |

City of Sulphur Budget Worksheet for FY 2025-2026

*****Public Utility Fund Expenses*****

Department 5056: Wastewater Plant

| Account Number/Name | FY 2024-2025 Actual & Projected | FY 2024-2025 Adopted Budget | FY 2025-2026 Proposed Budget |
|-----------------------------------|------------------------------------|--------------------------------|---------------------------------|
| 410 SALARIES | | | |
| 4101 REGULAR SALARIES | 544,147 | 627,777 | 560,471 |
| 4102 OVERTIME | 58,025 | 70,942 | 60,346 |
| SALARIES | 602,172 | 698,719 | 620,817 |
| 413 BENEFITS | | | |
| 4131 RETIREMENT | 162,728 | 175,778 | 156,932 |
| 4132 GROUP HEALTH & LIFE INS | 103,222 | 103,732 | 105,286 |
| 4133 RETIREE HEALTH & LIFE INS | 46,166 | 45,283 | 47,089 |
| 4135 MEDICARE | 9,444 | 9,273 | 9,633 |
| BENEFITS | 321,560 | 334,066 | 318,940 |
| 416 TRAVEL & TRAINING | | | |
| 4161 TRAINING EDUCATION | 1,879 | 5,700 | 5,700 |
| 4162 TRAVEL | 8,546 | 11,300 | 8,300 |
| 4163 CONFERENCES & CONVENTIONS | 437 | 4,500 | 2,500 |
| TRAVEL & TRAINING | 10,863 | 21,500 | 16,500 |
| 420 MAINTENANCE | | | |
| 4201 AUTOMOTIVE | 14,160 | 25,400 | 19,100 |
| 4202 BUILDINGS & GROUNDS | 73,127 | 49,960 | 53,260 |
| 4203 MAJOR REPAIRS PRJCTS | 369,405 | 520,000 | 460,000 |
| 4204 COMMUNICATIONS EQUIPMENT | 3,167 | 9,600 | 7,200 |
| 4205 ELECTRICAL | 140,069 | 89,000 | 89,500 |
| 4207 OTHER EQUIPMENT | - | - | - |
| 4212 WASTEWATER FACILITY | 485,432 | 607,400 | 478,000 |
| 4213 WASTEWATER LIFT STATION | 503,772 | 360,000 | 322,400 |
| MAINTENANCE | 1,589,132 | 1,661,360 | 1,429,460 |
| 433 UTILITIES | | | |
| 4337 ELECTRICITY-LIFT STATION | 510,614 | 560,000 | 560,000 |
| 4338 WATER BILL | 20,683 | 15,000 | 28,000 |
| UTILITIES | 531,296 | 575,000 | 588,000 |
| 427 CONTRACTURAL SERVICES | | | |
| 4270 CONTRACTS | 90,973 | 147,100 | 141,000 |
| 4272 UNIFORMS | 649 | 1,000 | 500 |
| 4273 STAFFING/OTHER | 36,115 | 49,092 | - |
| 4281 SLUDGE DISPOSAL | 120,936 | 218,400 | 200,400 |
| CONTRACTURAL SERVICES | 248,674 | 415,592 | 341,900 |
| 450 LICENSES & PERMITS | | | |
| 4501 LICENSES & PERMITS | 800 | 1,600 | 1,000 |
| 4502 DEQ DISCHARGE PERMIT | 18,017 | 14,000 | 14,000 |
| LICENSES & PERMITS | 18,817 | 15,600 | 15,000 |
| 423 PROFESSIONAL SERVICES | | | |
| 4230 PROFESSIONAL SERVICES | 45,297 | 63,419 | 57,920 |
| 4236 MEDICAL | 673 | 1,200 | 1,200 |
| PROFESSIONAL SERVICES | 45,970 | 64,619 | 59,120 |
| 446 CLOTHING | | | |
| 4461 PROTECTIVE | 1,395 | 3,000 | 3,000 |
| CLOTHING | 1,395 | 3,000 | 3,000 |

City of Sulphur Budget Worksheet for FY 2025-2026

*****Public Utility Fund Expenses*****

Department 5056: Wastewater Plant

| Account Number/Name | FY 2024-2025 Actual & Projected | FY 2024-2025 Adopted Budget | FY 2025-2026 Proposed Budget |
|------------------------------------|------------------------------------|--------------------------------|---------------------------------|
| 430 OPERATING COSTS | | | |
| 4300 MISCELLANEOUS | 127 | 500 | 500 |
| 4301 ADVERTISING | - | - | - |
| 4303 DUES & SUBSCRIPTIONS | 177 | 320 | 320 |
| 4308 FREIGHT EXPENSE | 29 | - | - |
| 4311 GASOLINE | 7,542 | 16,000 | 16,000 |
| 4313 DIESEL FOR GENERATORS | 10,259 | 12,000 | 12,000 |
| OPERATING COSTS | 18,134 | 28,820 | 28,820 |
| 418 INSURANCE | | | |
| 4181 PROPERTY, BLDG, COMPUTER | 75,364 | 74,294 | 78,379 |
| 4182 FLEET | 27,193 | 2,659 | 28,281 |
| 4183 UNEMPLOYMENT | 1,209 | 1,252 | 1,257 |
| 4184 WORKER'S COMPENSATION | 38,102 | 46,717 | 39,626 |
| 4186 LIABILITY/GEN-PUBOF-LAW | 19,042 | 17,196 | 19,804 |
| INSURANCE | 160,910 | 142,118 | 167,347 |
| 440 SUPPLIES | | | |
| 4402 JANITORIAL | 462 | - | 500 |
| 4403 GROCERIES | 3,788 | 6,330 | 7,950 |
| 4408 CHEMICAL | 384 | 45,700 | 34,000 |
| 4409 LABORATORY | 18,627 | 27,600 | 30,000 |
| SUPPLIES | 23,261 | 79,630 | 72,450 |
| 460 GENERAL EQUIPMENT | | | |
| 4600 OTHER EQUIPMENT < 5K | - | 1,000 | 5,400 |
| 4601 OFFICE EQUIPMENT < 5K | 661 | - | - |
| 4604 OFFICE FURNITURE < 5K | - | 1,300 | 500 |
| 4606 TOOLS < 5K | 1,501 | 4,200 | 3,800 |
| GENERAL EQUIPMENT | 2,162 | 6,500 | 9,700 |
| 463 ACQUISITIONS OVER 5,000 | | | |
| 4633 FURNITURE & EQUIPMENT | 97,321 | 241,300 | 335,000 |
| 4635 TRANSPORTATION EQUIPMENT | 110 | - | 86,000 |
| 4637 CONTRA EXPENSE ACCOUNT | (97,431) | (241,300) | (421,000) |
| ACQUISITIONS OVER 5,000 | - | - | - |
| 478 DEPRECIATION | | | |
| 4780 DEPRECIATION | 1,279,248 | 1,800,000 | 1,800,000 |
| DEPRECIATION | 1,279,248 | 1,800,000 | 1,800,000 |
| DIV 5080 - Total | 4,853,593 | 5,846,524 | 5,471,054 |

Department of Public Works

Wastewater Maintenance

This section of the Department of Public Works is charged with the maintenance of all existing sewer lines and manholes within the city and with the laying of new sewer lines.

Funding is provided for the general operation of the department.

Personnel

| | <u>2024</u> | <u>2025</u> | <u>2026</u> |
|----------------------------------|-------------|-------------|-------------|
| Maintenance Assistant Supervisor | 1 | 1 | 1 |
| Equipment Operator | 2 | 2 | 2 |
| Laborer (Part-time) | 1 | 1 | 1 |
| Laborer (Full-time) | 4 | 4 | 4 |
| | <u>8</u> | <u>8</u> | <u>8</u> |

Acquisitions

No major acquisitions are proposed.

City of Sulphur Budget Worksheet for FY 2024-2025

*****Public Utility Fund Expenses*****

Department 5057: Wastewater Maintenance

| Account Number/Name | FY 2024-2025 Actual & Projected | FY 2024-2025 Adopted Budget | FY 2025-2026 Proposed Budget |
|-----------------------------------|------------------------------------|--------------------------------|---------------------------------|
| 410 SALARIES | | | |
| 4101 REGULAR SALARIES | 185,986 | 207,144 | 191,566 |
| 4102 OVERTIME | 7,471 | 7,000 | 7,000 |
| SALARIES | 193,457 | 214,144 | 198,566 |
| 413 BENEFITS | | | |
| 4131 RETIREMENT | 56,634 | 59,960 | 55,598 |
| 4132 GROUP HEALTH & LIFE INS | 27,213 | 33,870 | 27,757 |
| 4133 RETIREE HEALTH & LIFE INS | 2,637 | 7,853 | 2,690 |
| 4134 SOCIAL SECURITY | 851 | 2,662 | 868 |
| 4135 MEDICARE | 3,059 | 2,987 | 3,120 |
| BENEFITS | 90,394 | 107,332 | 90,034 |
| 416 TRAVEL & TRAINING | | | |
| 4161 TRAINING EDUCATION | - | 1,240 | 1,240 |
| 4162 TRAVEL | - | 1,000 | 500 |
| TRAVEL & TRAINING | - | 2,240 | 1,740 |
| 420 MAINTENANCE | | | |
| 4201 AUTOMOTIVE | 5,549 | 20,000 | 10,000 |
| 4203 MAJOR REPAIRS PRJCTS | 242,711 | 150,000 | 250,000 |
| 4207 OTHER EQUIPMENT | 78 | 7,500 | 9,300 |
| 4214 RE-BILL PROJECTS | 102,667 | - | 50,000 |
| MAINTENANCE | 351,005 | 177,500 | 319,300 |
| 450 LICENSES & PERMITS | | | |
| 4501 LICENSES & PERMITS | - | - | - |
| LICENSES & PERMITS | - | - | - |
| 423 PROFESSIONAL SERVICES | | | |
| 4230 PROFESSIONAL SERVICES | - | - | - |
| 4231 AUDIT & LEGAL & PROF SVCS | - | 10,000 | - |
| PROFESSIONAL SERVICES | - | 10,000 | - |
| 446 CLOTHING | | | |
| 4461 PROTECTIVE | 298 | 500 | 500 |
| CLOTHING | 298 | 500 | 500 |

City of Sulphur Budget Worksheet for FY 2024-2025

*****Public Utility Fund Expenses*****

Department 5057: Wastewater Maintenance

| Account Number/Name | FY 2024-2025 Actual & Projected | FY 2024-2025 Adopted Budget | FY 2025-2026 Proposed Budget |
|------------------------------------|------------------------------------|--------------------------------|---------------------------------|
| 430 OPERATING COSTS | | | |
| 4300 MISCELLANEOUS | 1,067 | - | - |
| 4306 RENTALS & LEASES | 3,259 | 2,500 | 2,000 |
| 4311 GASOLINE | 14,807 | 20,000 | 20,000 |
| OPERATING COSTS | 19,133 | 22,500 | 22,000 |
| 418 INSURANCE | | | |
| 4181 PROPERTY, BLDG, COMPUTER | 151 | 100 | 157 |
| 4182 FLEET | 14,910 | 2,000 | 15,506 |
| 4183 UNEMPLOYMENT | 407 | 250 | 423 |
| 4184 WORKER'S COMPENSATION | 23,740 | 14,000 | 24,690 |
| 4186 LIABILITY/GEN-PUBOF-LAW | 9,521 | 3,200 | 9,902 |
| INSURANCE | 48,729 | 19,550 | 50,678 |
| 440 SUPPLIES | | | |
| 4400 MISCELLANEOUS | 4,069 | 6,000 | 8,000 |
| 4411 PIPE | 20,151 | 30,000 | 30,000 |
| SUPPLIES | 24,220 | 36,000 | 38,000 |
| 460 GENERAL EQUIPMENT | | | |
| 4606 TOOLS < 5K | 69 | 10,000 | 10,000 |
| GENERAL EQUIPMENT | 69 | 10,000 | 10,000 |
| 463 ACQUISITIONS OVER 5,000 | | | |
| 4633 FURNITURE & EQUIPMENT | - | - | - |
| 4635 TRANSPORTATION EQUIPMENT | 384,784 | 375,000 | - |
| 4637 CONTRA EXPENSE ACCOUNT | (384,784) | (375,000) | - |
| ACQUISITIONS OVER 5,000 | - | - | - |
| 478 DEPRECIATION | | | |
| 4780 DEPRECIATION | 138,548 | 175,000 | 168,000 |
| DEPRECIATION | 138,548 | 175,000 | 168,000 |
| DIV 5081 - Total | 865,852 | 774,766 | 898,817 |

STATEMENTS

STATEMENT OF DELINQUENT TAXES

PROPERTY TAX:

| <u>Year</u> | <u>Amount</u> | <u>% Collectible</u> |
|--------------------|----------------------|-----------------------------|
| 2024 | \$ 68,283 * | 93% |

Delinquent property taxes are now being collected; and in accordance with law, a tax sale will be held on all properties upon which taxes have not been paid.

** As of March 31st 2025

OCCUPATIONAL TAX:

| <u>Year</u> | <u>Amount</u> | <u>% Collectible</u> |
|--------------------|----------------------|-----------------------------|
| 2023 | \$ 1,381 * | 95% |

* As of March 31st 2025

The delinquent accounts have been notified, and procedures to collect are being followed.

Note: The amounts of delinquent taxes are insignificant and have no effect on the financial statements of the City.

CITY OF SULPHUR, LOUISIANA
SUMMARY OF ESTIMATED SALES TAX REVENUE
BUDGET YEAR ENDING
June 30,2025

| | <table><tr><th>Last Adopted Budget</th></tr><tr><th>2024-2025</th></tr></table> | Last Adopted Budget | 2024-2025 | <table><tr><th>Proposed Budget</th></tr><tr><th>2025-2026</th></tr></table> | Proposed Budget | 2025-2026 |
|---|---|---------------------|-----------|---|-----------------|-----------|
| Last Adopted Budget | | | | | | |
| 2024-2025 | | | | | | |
| Proposed Budget | | | | | | |
| 2025-2026 | | | | | | |
| SUMMARY OF SALES TAX REVENUE - BY AUTHORIZED | | | | | | |
| 1% Sales and Use Tax (a) | \$ 8,800,000 | \$ 9,000,000 | | | | |
| 1% Sales and Use Tax (b) | 8,800,000 | 9,000,000 | | | | |
| .5% Sales and Use Tax (c) | <u>4,400,000</u> | <u>4,500,000</u> | | | | |
| Total Sales Tax Revenue by Authorized | \$ 22,000,000 | \$ 22,500,000 | | | | |
| SUMMARY OF SALES TAX REVENUE - BY DEDICATED PURPOSE | | | | | | |
| 1% Sales and Use Tax (a): | | | | | | |
| General Fund: | | | | | | |
| Operating | \$ 616,000 | \$ 630,000 | | | | |
| Salaries | 150,000 | 150,000 | | | | |
| Reserve & Match | 7,439,000 | 7,625,000 | | | | |
| Streets & Parks | 150,000 | 150,000 | | | | |
| Fire Department | 45,000 | 45,000 | | | | |
| Debt service | 250,000 | 250,000 | | | | |
| Public Utility Fund: | | | | | | |
| Operating | 150,000 | 150,000 | | | | |
| 1% Sales and Use Tax (b): | | | | | | |
| General Fund: | | | | | | |
| Capital and operating | 8,800,000 | 9,000,000 | | | | |
| .5% Sales and Use Tax (c): | | | | | | |
| Street Improvement Capital Project Fund: | | | | | | |
| Improvement Projects | 2,640,000 | 2,700,000 | | | | |
| Public Utility Fund: | | | | | | |
| Improvement projects | 220,000 | 225,000 | | | | |
| Debt Service | <u>1,540,000</u> | <u>1,575,000</u> | | | | |
| Total Sales Tax Revenue by Dedicated Purpose | \$ 22,000,000 | \$ 22,500,000 | | | | |
| SUMMARY OF SALES TAX REVENUE - BY FUND | | | | | | |
| General Fund | \$ 17,450,000 | \$ 17,850,000 | | | | |
| Public Utility Fund | 1,910,000 | 1,950,000 | | | | |
| Street Improvement Capital Project Fund | <u>2,640,000</u> | <u>2,700,000</u> | | | | |
| Total Sales Tax Revenue by Fund | \$ 22,000,000 | \$ 22,500,000 | | | | |

(a) The tax was authorized in 1966 for a perpetual duration.

(b) The tax was originally authorized in 1980, has been re-authorized for an additional 25 years from January 1, 2005.

(c) The tax was originally authorized in 1991, has been re-authorized for an additional 10 years from April 1, 2021.

CITY OF SULPHUR, LOUISIANA
2025-2026 ANNUAL BUDGET
CAPITAL ASSET ACQUISITIONS
Excluding Capital Assets Relating to Capital Projects

Capital Asset Acquisitions for Governmental Activities:

| | |
|--|------------------|
| IT iSeries Server | 65,000 |
| IT equipment replacements | 50,000 |
| Fire New Training Officer Vehicle | 75,000 |
| Fire Cascade System for Southside Station | 70,000 |
| Fire Replacement Generator | 65,000 |
| Police 7 New Patrol Units | 500,000 |
| Police 2 Trained K9s | 40,000 |
| Animal Control Generator | 15,000 |
| Streets Skid Steer Sweep Bucket Attachment | 26,000 |
| Streets Skid Steer Wheel Saw Attachment | 7,000 |
| Streets Limb Truck | 260,000 |
| Streets Sweeper Truck | 265,000 |
| Streets City of Sulphur Sign | 75,000 |
| Shop New Truck | 52,000 |
| Animal Control new storage building | 6,900 |
| Total Capital Asset Acquisitions for Governmental Activities | <u>1,571,900</u> |

Acquisition Funding Sources for Governmental Activities:

| | |
|--|------------------|
| Budgeted Revenue from Calcasieu Parish Gaming District in General Fund | 825,000 |
| Drug Seizure Fund | 40,000 |
| Other Budgeted Revenue from the General Fund | 706,900 |
| Total Acquisition Funding Sources for Governmental Activities | <u>1,571,900</u> |

Capital Asset Acquisitions for Business-Type Activities:

| | |
|---|----------------|
| SCADA Software | 50,000 |
| Water Plant Hydraulic Scales | 40,000 |
| Water Plant Replacement of 6 High Pressure Pumps | 250,000 |
| Water Plant Replacement of Truck - Fully Equipped | 52,000 |
| Water Plant Replacement of 2 Trucks | 85,000 |
| Wastewater Plant Mixing & Aerating Equipment | 120,000 |
| Wastewater Plant Incubator & Spare Equipment | 15,000 |
| Wastewater Plant Portable Generator for Lift Station | 86,000 |
| Wastewater Plant Grit Clarification Replacment | 200,000 |
| Total Capital Asset Acquisitions for Business-Type Activities | <u>898,000</u> |

Acquisition Funding Sources for Business-Type Activities:

| | |
|--|----------------|
| Public Utility Fund | 898,000 |
| Total Acquisition Funding Sources for Business-Type Activities | <u>898,000</u> |

DEBT SERVICE SUMMARY

Fiscal Year 2025-2026

| | Interest Rate | Payment Date | Loan Date | Maturity Date | Original Amount | Projected Balance as of 6/30/25 | 2025-2026 Principal Payments | 2025-2026 Interest Payments |
|---|---------------|--------------|-----------|---------------|-------------------|---------------------------------|------------------------------|-----------------------------|
| Governmental-type Activities: | | | | | | | | |
| 1. Special Assessment Bond | 2.08% | 2/1 & 8/1 | 8/1/2016 | 8/1/2028 | 2,455,000 | 1,205,000 | 285,000 | 22,100 |
| 2. Louisiana Community Development Authority Revenue Bond | 5.00% | 2/1 & 8/1 | 3/1/2018 | 2/1/2030 | 13,670,000 | 6,585,000 | 1,190,000 | 329,250 |
| TOTAL | | | | | <u>16,125,000</u> | <u>7,790,000</u> | <u>1,475,000</u> | <u>351,350</u> |

ORDINANCES

CAPITAL IMPROVEMENT BUDGET



Michael E. Danahay, Mayor.

April 14th, 2025

Honorable Members of the Sulphur City Council

Sulphur, Louisiana

Re: Capital Improvement Budget Message

The proposed Capital Projects Budget is designed to address funded ongoing projects and new proposed projects separately under the common functions of (1) Wastewater Projects, (2) Water Projects, (3) Street Improvement Projects, and (4) Public Improvement Projects.

Additional funds have been budgeted for the following on-going projects: Collection system improvements (\$250,000), all lift station improvements (\$500,000), wastewater plant improvements (\$500,000), water distribution (\$1,000,000), water meter program (\$1,000,000), water treatment facility improvements (\$500,000), asphalt street maintenance (\$1,500,000), concrete rehab (\$2,000,000), sidewalk rehabilitation (\$250,000), signalization (\$150,000), bridge rehabilitation and repair (\$1,000,000), Maplewood Drive improvements (\$2,000,000), traffic markings (\$150,000) and building improvements (\$2,500,000).

Note: Asphalt Street Maintenance includes patching only, patching followed by overlay and reconstruction of asphalt streets.

The Capital Projects Budget is based on available funds. Our goal is to continue providing infrastructure improvements throughout the City.

Respectfully Submitted,

MICHAEL E. DANAHAAY

Mayor

CITY OF SULPHUR

2025-2026 CAPITAL PROJECTS BUDGET

ON-GOING PROJECTS - PREVIOUSLY FUNDED

| | Current Project Budget | Expended as of February 28, 2025 | Balance as of February 28, 2025 |
|---|---------------------------|-------------------------------------|------------------------------------|
| SUMMARY OF PROJECTS BY FUND: | | | |
| Public Utility Fund: | | | |
| Wastewater Projects: | | | |
| Misc Collection System Improvements | - | - | - |
| Wastewater Plant Improvements | 17,464,661.30 | 11,456,720.60 | 6,007,940.70 |
| Misc Lift Station Improvements | 2,448,433.30 | 1,007,487.66 | 1,440,945.64 |
| Total Wastewater Projects | 19,913,094.60 | 12,464,208.26 | 7,448,886.34 |
| Water Projects: | | | |
| Water Distribution | 2,087,645.73 | 1,551,832.01 | - |
| Water Treatment Facility Improvement | 19,111,141.79 | 12,598,896.23 | 6,512,245.56 |
| Total Water Projects | 21,198,787.52 | 14,150,728.24 | 6,512,245.56 |
| Total Public Utility Fund | 41,111,882.12 | 26,614,936.50 | 13,961,131.90 |
| Street Improvement Capital Project Fund: | | | |
| I-10 North Frontage Rd | 250,000.00 | 209,687.00 | 40,313.00 |
| Concrete Rehab | 6,331,276.87 | 358,159.34 | 5,973,117.53 |
| Signalization | 261,371.00 | - | 261,371.00 |
| Burton St. Reconstruction | 1,245,000.00 | 77,197.85 | 1,167,802.15 |
| Drainage | 823,106.88 | - | 823,106.88 |
| Maplewood Drive Rehabilitation | 9,259,516.76 | 6,761,695.17 | 2,497,821.59 |
| Misc Street Improvements | 8,426,187.17 | 3,332,956.04 | 5,093,231.13 |
| (Ruth, Henning, Hazel, Post Oak, Misc Gravel, EWS Mimosa, bridges) | 10,911,327.54 | 5,809,260.87 | 5,102,066.67 |
| Total Street Improvement Capital Project Fund | 37,507,786.22 | 16,548,956.27 | 20,958,829.95 |
| Public Improvement Capital Project Fund: | | | |
| Police Training Center | 1,248,000.00 | - | 1,248,000.00 |
| Rebanding Police & Fire Dept. | 66,450.00 | 37,235.36 | 29,214.64 |
| Building Improvements | 3,875,000.00 | 2,724,532.85 | 1,150,467.15 |
| Misc. Building Improvement | 8,426,012.51 | 2,670,019.67 | 5,755,992.84 |
| Total Public Improvement Capital Project Fund | 13,615,462.51 | 5,431,787.88 | 8,183,674.63 |
| Total Capital Project by Funds | 92,235,130.85 | 48,595,680.65 | 43,103,636.48 |

CITY OF SULPHUR

2025-2026 CAPITAL PROJECTS BUDGET

AUTHORIZATION SCHEDULE OF FUNDING

| | Projected Additional Funding | | | | | Total |
|---|------------------------------|------------|------------|-----------|-----------|------------|
| | 2025 | 2026 | 2027 | 2028 | 2029 | 2025-2029 |
| SUMMARY OF PROJECTS BY FUND: | | | | | | |
| Public Utility Fund: | | | | | | |
| Wastewater Projects: | | | | | | |
| Maplewood and Mapfork Lift Station | - | 100,000 | 100,000 | 100,000 | - | 300,000 |
| Maplewood Sewer Rehab | - | 100,000 | 100,000 | 100,000 | - | 300,000 |
| Collection System Improvements | 250,000 | 250,000 | 250,000 | 250,000 | 250,000 | 1,250,000 |
| All Lift Station Improvements | 500,000 | 500,000 | 500,000 | 500,000 | 500,000 | 2,500,000 |
| WasteWater Plant Improvements | 500,000 | 750,000 | 750,000 | 750,000 | 750,000 | 3,500,000 |
| Total Wastewater Projects | 1,250,000 | 1,700,000 | 1,700,000 | 1,700,000 | 1,500,000 | 7,850,000 |
| Water Projects: | | | | | | |
| Water Distribution | 1,500,000 | 2,000,000 | 2,000,000 | 2,000,000 | 2,000,000 | 9,500,000 |
| Water Meter Program | 1,500,000 | 2,000,000 | 2,000,000 | 500,000 | 500,000 | 6,500,000 |
| Water Treatment Facility Improvement | 500,000 | 500,000 | 500,000 | 250,000 | 250,000 | 2,000,000 |
| Total Water Projects | 3,500,000 | 4,500,000 | 4,500,000 | 2,750,000 | 2,750,000 | 18,000,000 |
| Total Public Utility Fund | 4,750,000 | 6,200,000 | 6,200,000 | 4,450,000 | 4,250,000 | 25,850,000 |
| Street Improvement Capital Project Fund: | | | | | | |
| Asphalt Street Maintenance | 1,250,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 5,250,000 |
| Concrete Rehab | 1,250,000 | 1,500,000 | 1,500,000 | 1,000,000 | 1,000,000 | 6,250,000 |
| Signalization | 150,000 | 150,000 | 150,000 | 150,000 | 150,000 | 750,000 |
| Sidewalk Rehab | 250,000 | 250,000 | 250,000 | 250,000 | 250,000 | 1,250,000 |
| Burton Street Rehabilitation | - | 100,000 | 100,000 | 100,000 | 100,000 | 400,000 |
| Bridge Rehabilitation and Repair | 1,000,000 | 1,000,000 | 750,000 | 750,000 | 750,000 | 4,250,000 |
| Maplewood Drive | 2,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | | 5,000,000 |
| Drainage | - | 250,000 | 250,000 | 250,000 | 250,000 | 1,000,000 |
| Traffic Markings | 150,000 | 100,000 | 100,000 | 100,000 | 100,000 | 550,000 |
| Total Street Improvement Capital Project Fund | 6,050,000 | 5,350,000 | 5,100,000 | 4,600,000 | 3,600,000 | 24,700,000 |
| Public Improvement Capital Project Fund: | | | | | | |
| Building Improvements | - | - | - | - | - | - |
| Total Public Improvement Capital Project Fund | - | - | - | - | - | - |
| Total Capital Project by Funds | 10,800,000 | 11,550,000 | 11,300,000 | 9,050,000 | 7,850,000 | 50,550,000 |

CITY OF SULPHUR
CAPITAL IMPROVEMENT PLAN
2025-2030 Asphalt Overlay Projects

| CIP Category | Project | Limit One | Limit Two |
|--------------|---------------|-------------|-------------|
| Ongoing | Lincoln | Full | Limits |
| Ongoing | O'Quain | Perry | Lewis |
| Ongoing | Perry | O'Quain | E. Carlton |
| Ongoing | Patton Street | City Limits | |
| Ongoing | S. Irwin | E. Napoleon | Foreman |
| 2025-2026 | N. Rose Park | Post Oak | Rosary |
| 2025-2026 | Mackey | Napoleon | Logan |
| 2025-2026 | Vine | Ward | Maplewood |
| 2025-2026 | St. Joseph | Gale | West to End |
| 2025-2026 | Hildebrandt | E. Burton | E. Lincoln |
| 2025-2026 | Bowmer | S. Hazel | Vine |
| 2025-2026 | Poplar Street | Maplewood | Dead End |
| 2025-2026 | Boice | Saunier | Augusta |
| 2025-2026 | Roberta | Woodland | Dead End |
| 2026-2027 | Carr | Beglis | S. Post Oak |
| 2026-2027 | N. Johnson | Verdine | Carlton |
| 2026-2027 | N. Shasta | Maplewood | Rhua |
| 2026-2027 | Augustine | Palermo | Tammy |
| 2026-2027 | Horseshoe | Maplewood | Maplewood |
| 2026-2027 | Loretto | Lourdes | Guadalupe |
| 2026-2027 | Elm | Willow | Alice |
| 2026-2027 | Cherry | Ruth | Sycamore |
| 2027-2028 | Burton St. | Full | Limits |
| 2027-2028 | Rio Hondo | Cherokee | Fairview |
| 2027-2028 | Quelqueshoe | Cherokee | Fairview |
| 2027-2028 | Cherokee | Madison | Rio Hondo |
| 2028-2029 | Royal Oak | Post Oak | Dead End |
| 2028-2029 | N. Lebanon | Lebanon | S. Hazel |
| 2028-2029 | S. Lebanon | Lebanon | S. Hazel |
| 2028-2029 | Lebanon | S. Lebanon | N. Lebanon |
| 2028-2029 | Beulah | Maple | Dead End |
| 2028-2029 | Peck | Beulah | Dead End |
| 2029-2030 | Brimstone | Platt | N East |
| 2029-2030 | N. Crocker | Napoleon | Kyle |

CITY OF SULPHUR
CAPITAL IMPROVEMENT PLAN
2025-2030 Concrete Rehabilitation Projects

| CIP Category | Project | Limit One | Limit Two |
|-------------------------|-----------------------------------|------------------|------------------|
| Ongoing | Maplewood Drive Rehabilitation | Beglis | Cities Service |
| Ongoing | Ruth | E. Elizabeth | Cypress |
| Ongoing | Cypress (Joint Sealing) | Maplewood | Huntington |
| Ongoing | Diane | Camelia | Beth |
| Ongoing | Leland | Ewel | Ruth |
| Ongoing | Phillips | Picard | McArthur |
| Ongoing | Taylor | Mathilda | Lightning |
| Ongoing | E. Elizabeth | Ruth | Wasey |
| 2025-2026 | Navarre Street | Reeds Metals | Saunier |
| 2025-2026 | Mulberry Road | Center Circle | Magnolia |
| 2025-2026 | Louise | Olene | Alabama |
| 2025-2026 | Marge | Louise | Alabama |
| 2026-2027 | Loretto | Cypress | Taylor |
| 2026-2027 | Kent | Cypress | Koonce |
| 2027-2028 | East End | E. Lee | Beauregard |
| 2027-2028 | Saunier | Navarre | Dead End |
| 2027-2028 | Olene | Louisiana | Maplewood |
| 2027-2028 | Alabama | Olene | Georgia |
| 2028-2029 | Kent (East and West) | Koonce | Ginger |
| 2028-2029 | Magnolia | Dogwood | East End |
| 2029-2030 | Summerwood | Cities Service | Center Ave |
| 2029-2030 | W. Crocker | Logan | Parish Rd. |