



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 \$500,000 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 two 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

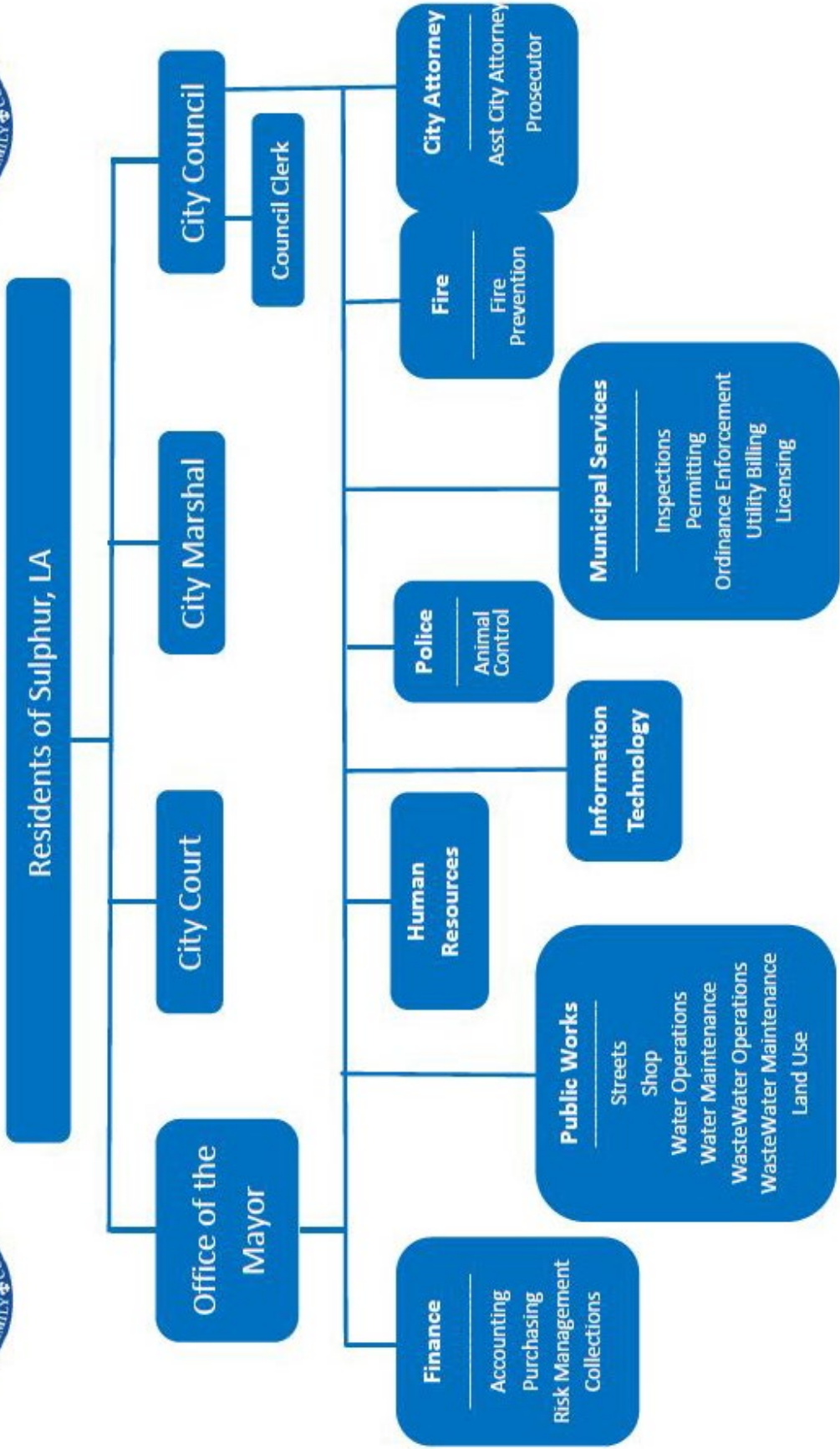
Mayor





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**

	Current Year		FY 2024-2025		FY 2025-2026	
	Prior Year FY 2023-2024	Actual	Estimated	Projected	Proposed	% Change Last Projected Actual Result at Year End vs. Proposed Budget

SUMMARY OF REVENUES - BY SOURCES:

	Audited	Original Budget	Last Adopted Budget	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	Proposed Budget	% Change Last Projected Actual Result at Year End vs. Proposed Budget
Local sources:									
2% Sales taxes	\$ 17,745,040	\$ 17,450,000	\$ 17,450,000	\$ 12,199,166	\$ 4,121,465	\$ 16,320,630	-6.47%	\$ 17,850,000	9.37%
Ad Valorem Taxes	3,340,235	3,415,000	3,415,000	3,383,323	-	3,383,323	-0.93%	3,415,000	0.94%
Franchise Taxes	1,412,958	1,600,000	1,600,000	1,216,742	405,581	1,622,523	1.40%	1,600,000	-1.38%
License, Permits & Fees	1,570,842	1,567,700	1,567,700	1,058,930	352,558	1,411,488	-9.96%	1,433,500	1.56%
Charges for services	2,150,254	1,899,220	1,899,220	1,598,337	532,779	2,131,115	12.21%	2,199,344	3.20%
Fines and forfeitures	102,160	122,000	122,000	77,657	25,886	103,542	-15.13%	122,000	17.83%
Code Enforcement	110,215	63,000	63,000	51,483	17,161	68,644	8.96%	71,000	3.43%
Gaming revenue	880,721	825,000	825,000	680,957	226,986	907,943	10.05%	905,000	-0.32%
Grants		-	-	-	-	-	0.00%	-	0.00%
Interest on Investments	980,489	309,500	309,500	517,015	99,432	616,447	99.18%	605,000	-1.86%
Other Revenue	4,235,432	131,900	131,900	217,577	217,577	217,577	64.96%	123,200	-43.38%
Total Revenues from Local Sources	32,528,346	27,383,320	27,383,320	20,783,609	5,999,424	26,783,033	-2.19%	28,324,044	5.75%
State sources:									
State shared revenue	1,152,000	1,174,000	1,174,000	436,248	600,000	1,036,248	-11.73%	1,096,000	5.77%
Grants	-	-	-	-	-	-	0.00%	-	0.00%
Total Revenues from State Sources	1,152,000	1,174,000	1,174,000	436,248	600,000	1,036,248	-11.73%	1,096,000	5.77%
Federal sources:									
CAREs Act	-	-	-	-	-	-	-	-	0.00%
FEMA Recovery	-	3,000,000	3,000,000	5,505,819	-	5,505,819	83.53%	1,000,000	-81.84%
Total Revenues from Federal Sources	-	3,000,000	3,000,000	5,505,819	-	5,505,819	83.53%	1,000,000	-81.84%
Total Revenues by Sources	\$ 33,680,346	\$ 31,557,320	\$ 31,557,320	\$ 26,725,676	\$ 6,599,424	\$ 33,325,100	5.60%	\$ 30,420,044	-8.72%

SUMMARY OF EXPENDITURES - BY DEPARTMENT:

	Audited	Original Budget	Last Adopted Budget	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	Proposed Budget	% Change Last Projected Actual Result at Year End vs. Proposed Budget
Department									
Administration	\$ 7,114,145	\$ 7,855,639	\$ 7,855,639	\$ 4,502,841	\$ 1,564,094	\$ 6,066,935	-22.77%	\$ 7,833,093	29.11%
Fire	7,425,979	8,938,623	8,938,623	6,301,470	2,109,741	8,411,211	-5.90%	7,948,477	-5.50%
Inspections	786,561	799,177	799,177	488,826	176,716	665,542	-16.72%	812,267	22.05%
Municipal Services	313,018	506,931	506,931	257,690	343,892	343,892	-32.16%	359,678	4.59%
Police	6,515,301	7,435,748	7,435,748	5,379,581	2,329,402	7,708,983	3.67%	7,702,853	-0.08%
Animal Control	351,389	467,959	467,959	297,175	106,611	403,785	-13.71%	406,772	0.74%
Streets and Maintenance	4,762,795	4,966,967	4,966,967	3,260,731	1,065,109	4,325,840	-12.91%	5,706,916	31.93%
Shop	574,613	578,734	578,734	387,949	134,751	522,700	-9.68%	599,576	14.71%
Debt Service	288,688	288,688	288,688	15,340	23,140	38,480	-86.67%	288,688	650.23%
Total Expenditures by Department	\$ 28,132,489	\$ 31,838,466	\$ 31,838,466	\$ 20,891,605	\$ 7,595,764	\$ 28,487,369	-10.53%	\$ 31,658,320	11.13%
Function									
Governmental	\$ 14,191,210	\$ 15,464,095	\$ 15,464,095	\$ 9,210,553	\$ 3,156,622	\$ 12,367,174	-20.03%	\$ 16,006,990	29.43%
Public Safety	7,425,979	8,938,623	8,938,623	6,301,470	2,109,741	8,411,211	-5.90%	7,948,477	-5.50%
Fire	6,515,301	7,435,748	7,435,748	5,379,581	2,329,402	7,708,983	3.67%	7,702,853	-0.08%
Police	28,132,489	31,838,466	31,838,466	20,891,605	7,595,764	28,487,369	-10.53%	31,658,320	11.13%
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	Proposed Budget	% Change Last Projected Actual Result at Year End vs. Proposed Budget
\$	11,394,607	\$ 11,777,108	\$	8,258,336	\$ 2,757,302	\$ 11,015,638	\$ 11,718,598	6.38%
	6,122,905	6,519,606		4,348,211	2,076,938	6,425,150	6,579,879	2.41%
	117,104	208,804		86,007	25,752	111,758	240,379	115.09%
	558,182	580,685		259,639	162,100	421,739	677,861	60.73%
	659,538	764,511		502,677	167,559	670,235	707,781	5.60%
	4,668,659	5,099,000		3,286,451	1,118,879	4,405,330	5,360,507	21.68%
	794,973	647,155		403,827	135,739	539,566	678,489	25.75%
	1,725,488	1,906,878		1,639,319	174,470	1,813,789	1,923,228	6.03%
	367,445	577,202		268,212	90,598	358,810	606,090	68.92%
	398,053	418,020		217,400	389,097	606,497	802,600	32.33%
	678,213	2,616,205		1,375,982	396,896	1,772,878	1,739,287	-1.89%
	358,633	723,292		245,544	100,434	345,978	334,933	-3.19%
\$	27,843,801	\$ 31,838,466	\$	20,891,605	\$ 7,595,764	\$ 28,487,369	\$ 31,369,632	10.12%
	5,836,545	(281,146)		(281,146)		4,837,731	(949,588)	

Excess (deficiency) of
revenues over (under) expenditures

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	-

Total other financing sources (uses)

Net change in fund balance

Beginning Fund Balance

Ending Fund Balance

\$	5,547,858	(281,146)	(281,146)	4,837,731
\$	19,369,212	\$ 24,917,070	\$ 24,917,070	\$ 24,917,070
\$	24,917,070	\$ 24,635,924	\$ 24,635,923.75	\$ 29,754,801

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	FY 2024-2025	FY 2025-2026
		Actual & Projected Revenue	Amended Budget	Proposed Budget
001-00-00-312-0000-3120	AD VALOREM TAXES / AD VALOREM TAX REVENUE	3,380,620	3,400,000	3,400,000
001-00-00-312-0000-3121	AD VALOREM TAXES / INTEREST & PENALTIES	3,208	5,000	5,000
001-00-00-312-0000-3122	AD VALOREM TAXES / PRIOR YEAR	(504)	10,000	10,000
001-00-00-313-0000-3130	SALES TAX REVENUE / SALES TAX REVENUE	11,854,393	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	183,622	150,000	150,000
	Revenue	16,860,040	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	17,255	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	4,931	8,500	5,500
001-00-00-322-0000-3227	PERMITS / CULVERTS	240	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	3,548	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 / BURRIAL	-	300	300
001-00-00-324-0000-3244	NON BUSINESS PERMITS / PHOTO COPIES	-	50	50
	Licenses & Permits	1,411,489	1,567,700	1,433,500
001-00-00-335-0000-3351	STATE SHARED REVENUE / BEER TAXES	17,505	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	5,505,819	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	7,368,179	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	103,276	120,000	120,000
001-00-00-351-0000-3513	FINES / DWI	267	2,000	2,000
	Fines	103,543	122,000	122,000

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

Account Number	Account Description	FY 2024-2025	FY 2024-2025	FY 2025-2026
		Actual & Projected Revenue	Adopted Budget	Proposed Budget
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	741,214	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 REIMBURSMENT	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 TRL 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
001-00-00-380-0000-3801	FIXED ASSETS / PROCEEDS FROM SALE	-	-	-
	Miscellaneous	1,339,309	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		29,282,387	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	FY 2024-2025	FY 2025-2026
		Actual & Projected Revenue	Adopted Budget	Proposed Budget
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	FY 2024-2025	FY 2025-2026
		Actual & Projected Revenue	Adopted Budget	Proposed Budget
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	FY 2024-2025	FY 2025-2026
		Actual & Projected Revenue	Adopted Budget	Proposed Budget
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	314,495	4,000	300,000
TOTAL		4,530,732	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	169,825	180,279	174,920
4102 OVERTIME	183	1,000	1,000
SALARIES	170,008	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	2,075	21,000	27,000
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	128,718	130,000	134,000
DIV 1010 - Total	569,078	644,984	584,926

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	13,624	12,600	12,000
4302 PRINTING	-	120	120
4303 DUES & SUBSCRIPTIONS	-	-	-
4304 POSTAGE	-	-	-
4308 FREIGHT	54	-	-
OPERATING COSTS	13,678	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	174,601	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
4134 SOCIAL SECURITY	-	-	-
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
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	1,600,000
PROFESSIONAL SERVICES	956,867	800,000	1,600,000

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	2,734,686

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

<u>Court ***</u>	<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	347,553
4102 OVERTIME	6,583	7,264	6,846
4107 REIMBURSEMENT SALARY	(128,333)	(95,000)	(105,000)
SALARIES	215,680	295,748	249,399
413 BENEFITS			
4131 RETIREMENT	118,970	113,128	102,528
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	190,311
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	494,413	525,917	506,866

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
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	301,085	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

	2024	2025	2026
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
	70	71	71

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	\$ 210,000

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	6,246	12,220	17,770
4162 TRAVEL	9,140	15,700	15,700
4163 CONFERENCES & CONVENTIONS	1,400	2,725	2,725
TRAVEL & TRAINING	16,786	30,645	36,195
420 MAINTENANCE			
4201 AUTOMOTIVE	49,546	32,700	35,800
4202 BUILDINGS & GROUNDS	85,328	74,000	65,500
4207 OTHER EQUIPMENT	2,832	5,225	5,225
MAINTENANCE	137,706	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	322	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	51,602	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	10,277	19,550	111,950
4602 OFFICE EQUIPMENT < 5000	933	1,350	4,850
4604 OFFICE FURNITURE < 5000	13,347	12,800	8,300
4606 TOOLS < 5K	4,613	5,300	4,400
4608 VEHICLE EQUIP < 5K	9,227	11,300	-
GENERAL EQUIPMENT	38,397	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	8,411,213	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	11,293	30,000	40,000
4162 TRAVEL	16,069	20,000	35,000
4163 CONFERENCES & CONVENTIONS	-	12,000	12,600
TRAVEL & TRAINING	27,362	62,000	87,600
420 MAINTENANCE			
4201 AUTOMOTIVE	3,204	3,000	3,036
4202 BUILDINGS & GROUNDS	-	1,000	1,000
MAINTENANCE	3,204	4,000	4,036
427 CONTRACTURAL SERVICES			
4272 UNIFORMS	2,555	6,000	6,600
CONTRACTURAL SERVICES	2,555	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	692,925	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

	2024	2025	2026
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
	75	77	76

Retirement Rates

Employee Contribution 10%

City of Sulphur Contribution 35.60%

Acquisitions

7 New Police Units	\$ 500,000
3 Police Units (Prior Year)	\$ 214,287
Total	\$ 714,287

State Drug Fund

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

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	2,385	10,000	-
4635 TRANSPORTATION EQUIPMENT	574,013	721,148	714,287
ACQUISITIONS OVER 5,000	576,398	791,148	714,287
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	7,708,985	7,435,748	7,702,853

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

Generator	<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	600	1,100	1,100
4162 TRAVEL	748	1,900	1,900
TRAVEL & TRAINING	1,348	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	4,884	7,837	7,800
UTILITIES	4,884	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	1,184	1,500	1,500
CLOTHING	1,184	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	404,671	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><u>\$ 633,000</u></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	42,461	30,000	47,500
4202 BUILDINGS & GROUNDS	32,707	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	77,621	176,000	302,000
433 UTILITIES			
4335 ELECTRICITY-STREET LIGHTS	375,447	457,096	395,000
UTILITIES	375,447	457,096	395,000
427 CONTRACTURAL SERVICES			
4270 CONTRACTS	9,679	8,112	30,000
4271 B F I CONTRACT	1,804,544	1,871,709	1,926,130
4273 STAFFING CONTRACTS	88,361	-	-
4274 GRASS CUTTING & OTHER	84,411	95,000	125,000
CONTRACTURAL SERVICES	1,986,995	1,974,821	2,081,130
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	40,020	-	-
4633 FURNITURE & EQUIPMENT	29,400	-	108,000
4635 TRANSPORTATION EQUIPMENT	-	-	525,000
ACQUISITIONS OVER 5,000	69,420	-	633,000
DIV 5010 - Total	4,305,787	4,966,967	5,706,916

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

SUMMARY OF REVENUES - BY SOURCE

State sources:
State Seizure Funds
Interest on Investments
Other Revenue
Total Revenues from State Sources
Federal sources:
Federal Seizure Funds
Interest on Investments
Other Revenue
Total Revenues from Federal Sources
Total Revenues by Sources

SUMMARY OF EXPENDITURES BY DEPARTMENT AND FUNCTION:

Department and Function
Public Safety
Police
Total Expenditures by Department and Function

\$ 127,351	\$ 308,389	\$ 308,389	\$ 159,717	\$ 55,556	\$ 215,273	-30.19%	\$ 45,000	-79.10%
\$ 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
Special and other Activities
Total Expenditures by Characters
Excess (deficiency) of revenues over (under) expenditures

OTHER FINANCING SOURCES (USES):

Transfer in (out)
Total other financing sources (uses)
Net change in fund balance
Beginning Fund Balance
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
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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 Adopted Budget vs. Projected Actual Result at Year End		% Change Last Projected Budget vs. Proposed Budget	
\$ 3,870,728	\$ 4,310,524	\$ 4,310,524	\$ 4,310,524	\$ 2,961,763	\$ 1,307,674	\$ 4,269,437	\$ 4,269,437	\$ 4,269,437	\$ 4,269,437	\$ 4,269,437	\$ 4,269,437	-0.95%	\$ 4,457,649	4.41%
6,009,066	6,831,921	6,831,921	6,831,921	4,462,593	2,053,883	6,516,475	6,516,475	6,516,475	6,516,475	6,516,475	6,516,475	-4.62%	6,936,155	6.44%
9,879,794	11,142,445	11,142,445	11,142,445	7,424,356	3,361,556	10,785,911	10,785,911	10,785,911	10,785,911	10,785,911	10,785,911	-3.20%	11,393,804	5.64%

OPERATING REVENUES :

Charges for water services
Charges for sewer services
Total Operating Revenues

OPERATING EXPENSES - BY DEPARTMENT :

Administration
Utility Billing
Water Operation
Water Maintenance
Wastewater Operation
Wastewater Maintenance
Total Expenses BY Department

OPERATING EXPENSES - BY CHARACTERS :

Salaries
Employee benefits
Travel and training
Maintenance
Utilities
Professional and contractual services
Operating cost
Insurance
Supplies
General equipment under \$5,000
Depreciation
Total Expenses by Characters

OPERATING INCOME (LOSS) :

(2,069,924)

1,104,333	790,142	820,055	798,121	167,299	965,420	17.73%	1,177,501	21.97%
536,983	632,492	599,526	434,746	152,589	587,335	-2.03%	621,916	5.89%
2,722,563	2,583,494	2,821,418	1,666,886	554,262	2,221,148	-21.28%	2,534,733	14.12%
1,261,077	979,661	1,193,573	806,130	276,155	1,082,285	-9.32%	1,256,759	16.12%
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%
936,946	825,278	774,766	648,856	216,998	865,854	11.76%	898,817	3.81%
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%

2,061,055	2,131,295	2,131,295	1,504,494	501,498	2,005,992	-0.058791888	2,059,880	2.69%
2,203,842	1,083,831	1,083,831	713,782	299,091	1,012,873	-6.55%	1,049,510	3.62%
11,681	40,690	40,690	16,483	5,191	21,674	-46.73%	35,410	63.37%
2,756,597	2,711,660	2,711,660	1,885,966	628,655	2,514,621	-7.27%	2,576,760	2.47%
864,511	943,908	943,908	653,582	217,861	871,443	-7.68%	941,687	8.06%
751,305	1,352,881	1,352,881	807,892	174,987	982,879	-27.35%	1,135,740	15.55%
174,319	180,104	180,104	122,871	40,957	163,828	-9.04%	200,622	22.46%
325,084	328,033	328,033	377,545	34,032	411,577	25.47%	428,041	4.00%
486,267	562,410	562,410	344,670	114,890	459,560	-18.29%	543,430	18.25%
49,118	162,250	162,250	66,429	24,169	90,598	-44.16%	441,900	387.76%
2,265,939	2,558,800	2,558,800	1,408,906	205,266	1,614,172	-37%	2,547,800	57.84%
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%
(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
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	Original Budget		Last Adopted Budget		Actual Year-to-Date as of March 19, 2025		Estimated Remaining for Year		Projected Actual Result at Year End		Adopted Budget vs. Projected Actual Result at Year End		% Change Last Projected Actual Result at Year End vs. Proposed Budget	
	Audited	Budget	Budget	Budget	March 19, 2025	March 19, 2025	for Year	for Year	at Year End	at Year End	at Year End	at Year End	Budget	Budget
NON-OPERATING REVENUES (LOSS):														
2% Sales taxes for operating	1,547,131	150,000	150,000	90,682	90,682	59,318	59,318	150,000	150,000	150,000	0.00%	0.00%	150,000	0%
1/2% Sales taxes capital projects	234,401	220,000	220,000	208,803	208,803	101,440	101,440	310,243	310,243	310,243	41.02%	41.02%	225,000	-27.48%
1/2% Sales taxes for debt service	-	1,540,000	1,540,000	1,105,000	1,105,000	464,552	464,552	1,569,552	1,569,552	1,575,000	0.00%	0.00%	1,575,000	0.00%
Interest Earned	677,146	530,000	530,000	326,499	326,499	108,833	108,833	435,332	435,332	470,000	-17.86%	-17.86%	470,000	7.96%
Debt Principle & Interest Expense	(1,514,750)	(1,514,751)	(1,514,751)	(1,521,000)	(1,521,000)	-	-	(1,521,000)	(1,521,000)	(1,519,000)	0.004125431	0.004125431	(1,519,000)	-0.13%
Grants	-	15,000	15,000	-	-	-	-	-	-	15,000	0.00%	0.00%	15,000	-
Other	530,665	125,000	125,000	58,735	58,735	19,578	19,578	78,314	78,314	125,000	-37.35%	-37.35%	125,000	59.61%
T total non-operating revenues (expenses)	1,474,593	1,065,249	1,065,249	268,719	268,719	753,722	753,722	1,022,441	1,022,441	1,041,000	-4.02%	-4.02%	1,041,000	1.82%
INCOME (LOSS) BEFORE TRANSFERS:	(595,331)	185,595	151,832					1,232,717					474,024	

TRANSFERS AND CAPITAL CONTRIBUTIONS:

Transfers out	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital contributions	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital contributions	(2,000,000)	-	-	-	-	-	-	-	-	-	-	-	6,000,000	-
Total transfers	(2,000,000)	-	-	-	-	-	-	-	-	-	-	-	6,000,000	-
Change in net assets	(2,595,331)	185,595	151,832										6,474,024	

TOTAL NET ASSETS, BEGINNING:

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
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TOTAL NET ASSETS, ENDING:

\$ 57,016,303	\$ 57,201,898	\$ 57,168,135						\$ 57,016,303					\$ 63,490,327	
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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	\$	1.55
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	FY 2024-2025	FY 2025-2026
		Actual & Projected Revenue	Adopted Budget	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	FY 2024-2025	FY 2025-2026
		Actual & Projected Revenue	Adopted Budget	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

	<u>2024</u>	<u>2025</u>	<u>2026</u>
Director	1	1	1
Administrative Assistant	1	1	1
Custodian	1	0	0
	<u>3</u>	<u>2</u>	<u>2</u>

Retirement Rates

Employee Contribution 10%

City of Sulphur Contribution 27%

Acquisitions

Water Plant SCADA Servers	<u>\$ 50,000</u>
Total	<u><u>\$ 50,000</u></u>

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

	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)	4,400,000	4,500,000
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	1,540,000	1,575,000
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	2,640,000	2,700,000
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 10 New Patrol Units	714,287
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
<hr/>	
Total Capital Asset Acquisitions for Governmental Activities	<u><u>1,786,187</u></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	921,187
<hr/>	
Total Acquisition Funding Sources for Governmental Activities	<u><u>1,786,187</u></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
Wastewater Pressure Truck	384,784
<hr/>	
Total Capital Asset Acquisitions for Business-Type Activities	<u><u>1,282,784</u></u>

Acquisition Funding Sources for Business-Type Activities:

Public Utility Fund	1,282,784
<hr/>	
Total Acquisition Funding Sources for Business-Type Activities	<u><u>1,282,784</u></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					16,125,000	7,790,000	1,475,000	351,350

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. DANAHAY

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 (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 Maplefork 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	Mulbery 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.