



Michael E. Danahay, Mayor.

April 14th, 2026

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, 2026.

Due to several one-time industrial economic improvement purchases in the City, the total sales tax revenues are projected to yield \$2.80 million less than the 2025-2026 amended 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 four percent (4%) base rate increase for Civil Service employees and a three percent (3%) increase for non-Civil Service employees.

For the year 2026-2027, the employer's contribution rates to the various retirement systems that cover the City's employees are as follows: Municipal Employee's Retirement System 26%, Firefighter's Retirement System 32%, and the Municipal Police Employee's Retirement System 29.35%.

The budget, as presented, reflects a rate increase in garbage/trash collection rates. Charges for these services were evaluated in fiscal year 2025-2026.

An average of 1.34 percent increase is proposed for water service, sewer collection, treatment rates and garbage/trash collection. The Public Utility budget again provides for the continuation of the Utility Assistance Program.

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

Respectfully Submitted,

MICHAEL E. DANAHAY

Mayor

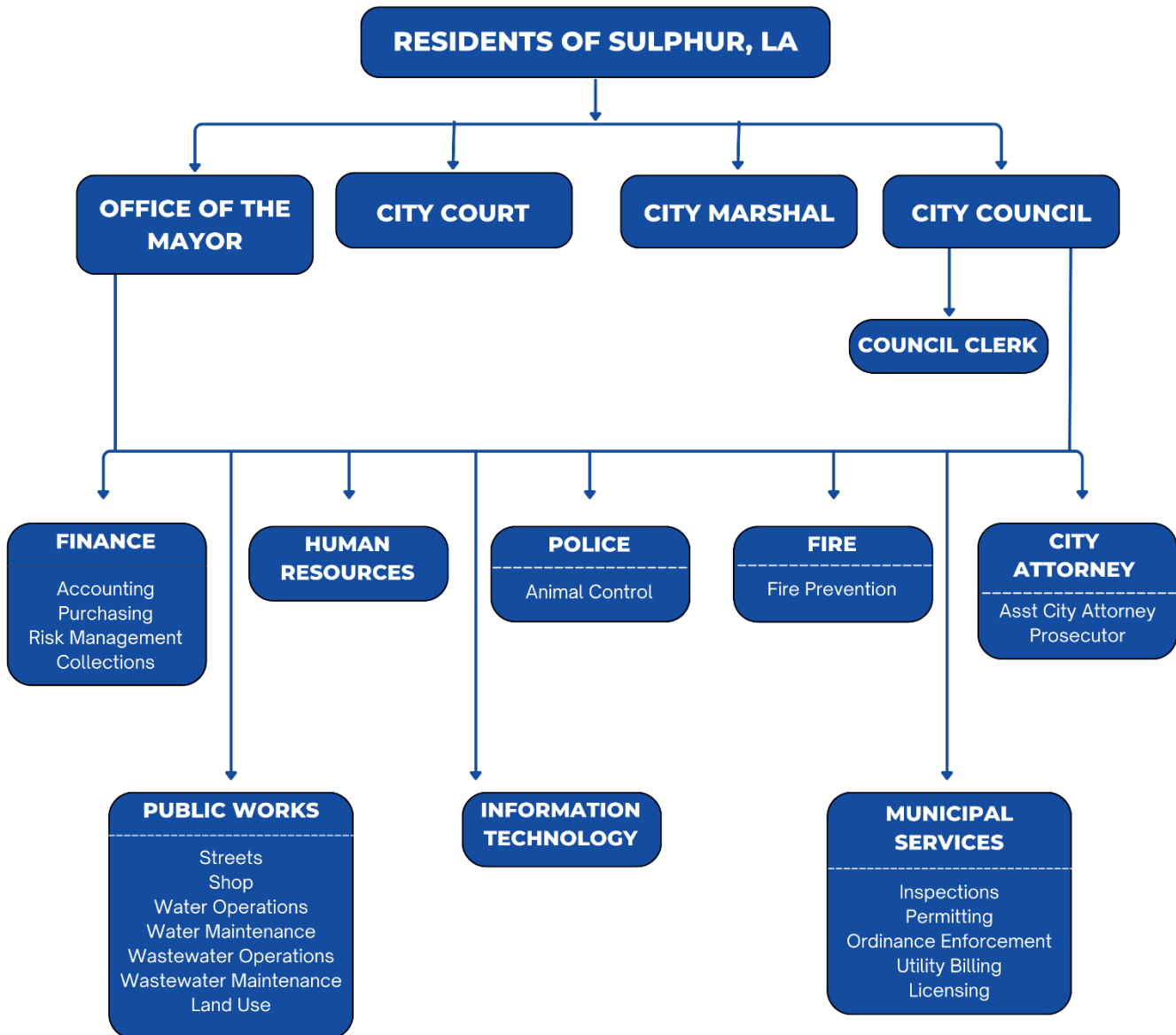




# ORGANIZATION OF CITY GOVERNMENT



## 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 Fund and the Street Improvement Fund.

## **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 2026, each department was required to prepare budget requests to describe operational needs for fiscal year 2026-2027. 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

**CITY OF SULPHUR, LOUISIANA  
GENERAL FUND - BUDGET FOR YEAR ENDING  
June 30, 2027**

Prior Year FY 2024-2025	Current Year FY 2025-2026	Upcoming Year FY 2026-2027
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Audited	Original Budget	Last Adopted Budget	Actual Year-to-Date as of March 19, 2026	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
\$ 16,674,345	\$ 17,850,000	\$ 22,499,494	\$ 14,645,785	\$ 6,143,645	\$ 20,789,430	-7.60%	\$ 18,650,000	-10.29%
3,477,431	3,415,000	3,415,000	3,232,244	3,598,870	3,592,114	5.19%	3,565,000	-0.75%
1,647,558	1,600,000	1,600,000	1,401,943	467,314	1,869,258	16.83%	1,950,000	4.32%
1,447,193	1,433,500	1,433,500	1,190,336	396,779	1,587,114	10.72%	1,612,500	1.60%
2,302,735	2,199,344	2,199,344	1,760,267	586,746	2,347,012	6.71%	2,466,251	5.08%
123,109	122,000	122,000	101,440	30,033	131,473	7.76%	122,000	-7.21%
68,526	71,000	71,000	68,272	17,510	85,782	20.82%	86,000	0.25%
869,585	905,000	905,000	698,455	232,818	931,274	2.90%	950,000	2.01%
						0.00%		0.00%
878,711	605,000	605,000	637,220	164,623	801,843	32.54%	705,000	-12.08%
2,487,836	121,500	121,500	224,874	66,027	290,901	139.42%	130,600	-55.10%
\$ 29,977,028	\$ 28,322,344	\$ 32,971,838	\$ 23,960,835	\$ 8,465,365	\$ 32,426,200	-1.65%	\$ 30,237,351	-6.75%

**SUMMARY OF REVENUES - BY SOURCES:**

**Local sources:**

- 2% Sales taxes
- Ad Valorem Taxes
- Franchise Taxes
- License, Permits & Fees
- Charges for services
- Fines and forfeitures
- Code Enforcement
- Gaming revenue
- Grants
- Interest on Investments
- Other Revenue

Total Revenues from Local Sources

**State sources:**

- State shared revenue
- Grants

Total Revenues from State Sources

**Federal sources:**

- CARES Act
- FEMA Recovery

Total Revenues from Federal Sources

Total Revenues by Sources

**SUMMARY OF EXPENDITURES - BY DEPARTMENT:**

**Department**

- Administration
- Fire
- Inspections
- Municipal Services
- Police
- Animal Control
- Streets and Maintenance
- Shop
- Debt Service

Total Expenditures by Department

**SUMMARY OF EXPENDITURES - BY FUNCTION:**

**Function**

- Governmental
- Public Safety
- Fire
- Police

Total Expenditures by Department

**CITY OF SULPHUR, LOUISIANA  
GENERAL FUND - BUDGET FOR YEAR ENDING  
June 30, 2027**

	Prior Year FY 2024-2025		Current Year FY 2025-2026					Upcoming Year FY 2026-2027	
	Audited	Original Budget	Last Adopted Budget	Actual Year-to-Date as of March 19, 2026	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
\$	12,177,772	\$ 11,744,946	\$ 11,744,946	\$ 9,071,829	\$ 3,011,030	\$ 12,082,859	2.88%	\$ 13,094,703	8.37%
	6,066,571	6,590,478	6,590,478	5,169,153	2,292,838	7,462,011	13.22%	7,876,579	5.56%
	126,171	240,379	240,379	106,897	29,007	135,904	-43.46%	212,820	56.60%
	548,452	677,861	677,861	438,449	270,237	708,686	4.55%	775,908	9.49%
	704,602	707,781	707,781	549,206	142,454	691,660	-2.28%	720,818	4.22%
	4,436,319	5,083,032	5,083,032	3,410,212	1,195,667	4,605,879	-9.39%	5,116,127	11.08%
	354,995	678,489	678,489	389,185	112,310	501,495	-26.09%	684,735	36.54%
	1,733,567	1,923,228	1,923,228	585,276	1,255,675	1,840,952	-4.28%	1,915,139	4.03%
	501,672	606,090	606,090	313,456	107,426	420,882	-30.56%	613,145	45.68%
	657,118	802,600	802,600	377,738	98,030	475,768	-40.72%	673,348	41.53%
	1,878,599	1,525,000	1,525,000	728,314	615,867	1,344,181	-11.86%	2,505,000	86.36%
	594,372	633,621	633,621	577,056	128,500	705,556	11.35%	722,933	2.46%
\$	29,780,210	\$ 31,213,505	\$ 31,213,505	\$ 21,716,770	\$ 9,259,061	\$ 30,975,831	-0.76%	\$ 34,911,255	12.70%
	2,533,210	(795,161)	3,854,333			3,405,107		(2,504,904)	

**SUMMARY OF EXPENDITURES - BY CHARACTERS:**

Characters	Original Budget	Last Adopted Budget	Actual Year-to-Date as of March 19, 2026	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
Salaries	12,177,772	11,744,946	9,071,829	3,011,030	12,082,859	2.88%	13,094,703	8.37%
Employee benefits	6,066,571	6,590,478	5,169,153	2,292,838	7,462,011	13.22%	7,876,579	5.56%
Travel and training	126,171	240,379	106,897	29,007	135,904	-43.46%	212,820	56.60%
Maintenance	548,452	677,861	438,449	270,237	708,686	4.55%	775,908	9.49%
Utilities	704,602	707,781	549,206	142,454	691,660	-2.28%	720,818	4.22%
Professional and contractual services	4,436,319	5,083,032	3,410,212	1,195,667	4,605,879	-9.39%	5,116,127	11.08%
Operating cost	354,995	678,489	389,185	112,310	501,495	-26.09%	684,735	36.54%
Insurance	1,733,567	1,923,228	585,276	1,255,675	1,840,952	-4.28%	1,915,139	4.03%
Supplies	501,672	606,090	313,456	107,426	420,882	-30.56%	613,145	45.68%
General equipment under \$5,000	657,118	802,600	377,738	98,030	475,768	-40.72%	673,348	41.53%
Equipment and other acquisitions over \$5,000	1,878,599	1,525,000	728,314	615,867	1,344,181	-11.86%	2,505,000	86.36%
Special and other Activities	594,372	633,621	577,056	128,500	705,556	11.35%	722,933	2.46%
Total Expenditures by Characters	29,780,210	31,213,505	21,716,770	9,259,061	30,975,831	-0.76%	34,911,255	12.70%

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)	-	-	-	(6,000,000)	(6,000,000)	(6,000,000)	-	-

Net change in fund balance

Beginning Fund Balance

Ending Fund Balance

Total other financing sources (uses)

Net change in fund balance

Beginning Fund Balance

Ending Fund Balance

Total other financing sources (uses)

Net change in fund balance

Beginning Fund Balance

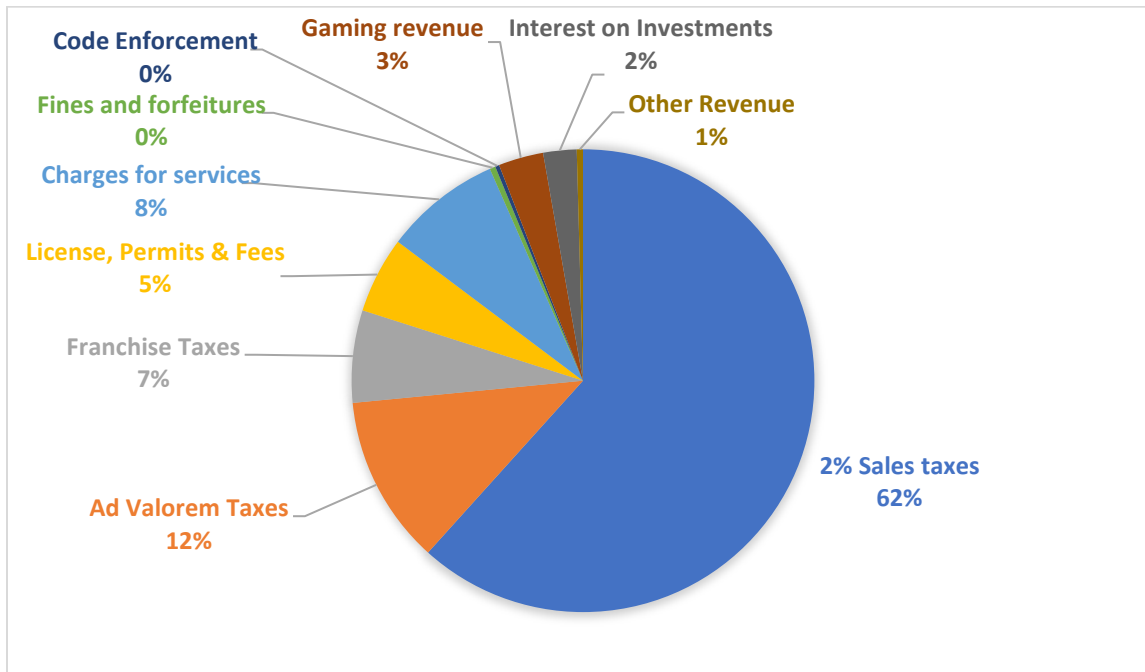
Ending Fund Balance

## **GENERAL FUND**

### **REVENUES**

The budgeted revenues reflect an increase in revenue of \$1,988,007 from the original budget & a decrease in revenue of \$2,661,487 from the amended budget in the prior fiscal year. This is due mainly to increased economic and industrial development in the local area.

## General Fund Revenue Sources



### **Sales Tax**

Proposed sales tax revenue of \$18.65 million accounts for 62 percent of all General Fund revenues. This proposed revenue is a decrease of 17 percent from the projected 2026 amount of \$22.50 million and an increase of 12 percent above the actual sales tax collected in the General Fund in fiscal year 2025 of \$16.67 million. Projections are conservative and based on past history and current year trends.

### **Ad Valorem Tax**

Proposed ad valorem tax revenue of \$3.57 million will account for 12 percent of all General Fund revenues in fiscal year 2027. Property tax collections in fiscal year 2027 are not projected to increase above projected 2026 collections. Actual ad valorem tax collected in the General Fund in fiscal year 2025 was \$3.47 million. Projections are based on the property valuations as determined by the Calcasieu Parish Tax Assessor's Office

### **Charges for Services**

Charges for Services of \$2.47 million make up 8 percent of General Fund revenue. Included in this category is refuse collection, estimated at \$2.37 million in fiscal year 2027. The proposed charges for services revenue is an increase of 5 percent from the projected 2026 amount of \$2.35 million. Actual charges for services collected in the General Fund in fiscal year 2025 was \$2.30 million. Projections are based on the City's current contract with Waste Management.

**City of Sulphur Budget Worksheet for FY 2026-2027**  
**\*\*\*General Fund Revenues\*\*\***

Account Number	Account Description	FY 2025-2026	FY 2025-2026	FY 2025-2026	FY 2026-2027
		Actual & Projected Revenue	Original Budget	Amended Budget	Proposed Budget
001-00-00-312-0000-3120	AD VALOREM TAXES / AD VALOREM TAX REVENUE	3,587,721	3,400,000	3,400,000	3,550,000
001-00-00-312-0000-3121	AD VALOREM TAXES / INTEREST & PENALTIES	2,316	5,000	5,000	5,000
001-00-00-312-0000-3122	AD VALOREM TAXES / PRIOR YEAR	2,077	10,000	10,000	10,000
001-00-00-313-0000-3130	SALES TAX REVENUE / SALES TAX REVENUE	20,539,391	17,600,000	22,249,494	16,975,000
001-00-00-318-0000-3181	FRANCHISE REVENUE / ELECTRIC	1,578,737	1,300,000	1,300,000	1,600,000
001-00-00-318-0000-3182	FRANCHISE REVENUE / CABLE TV	89,338	150,000	150,000	150,000
001-00-00-318-0000-3183	FRANCHISE REVENUE / GAS	201,183	150,000	150,000	200,000
	<b>Revenue</b>	<b>26,000,763</b>	<b>22,615,000</b>	<b>27,264,494</b>	<b>22,490,000</b>
001-00-00-320-0000-3201	BUSINESS LICENSES / OCCUPATIONAL LIC REV	1,421,710	1,270,000	1,270,000	1,450,000
001-00-00-320-0000-3202	BUSINESS LICENSES / OCC LIC INTEREST & PENALTIES	5,212	8,000	8,000	5,000
001-00-00-320-0000-3203	BUSINESS LICENSES / LIQUOR LICENSE CLASS A	16,053	15,000	15,000	15,000
001-00-00-320-0000-3204	BUSINESS LICENSES / LIQUOR CLASS A PEN & INT	147	100	100	100
001-00-00-320-0000-3205	BUSINESS LICENSES / LIQUOR LICENSE CLASS B	21,513	20,000	20,000	20,000
001-00-00-320-0000-3206	BUSINESS LICENSES / LIQUOR CLASS B PEN & INT	550	150	150	150
001-00-00-322-0000-3221	PERMITS / BUILDING	73,579	70,000	70,000	70,000
001-00-00-322-0000-3222	PERMITS / ELECTRICAL	14,609	15,000	15,000	15,000
001-00-00-322-0000-3223	PERMITS / GAS	2,384	2,400	2,400	2,400
001-00-00-322-0000-3224	PERMITS / PLUMBING	13,892	14,000	14,000	14,000
001-00-00-322-0000-3225	PERMITS / MOBILE HOME	2,100	4,000	4,000	3,000
001-00-00-322-0000-3226	PERMITS / MECHANICAL/AIR CONDITION	6,093	5,500	5,500	5,500
001-00-00-322-0000-3227	PERMITS / CULVERTS	640	700	700	700
001-00-00-322-0000-3228	PERMITS / STREETS	4,400	-	-	3,000
001-00-00-322-0000-3229	PERMITS / STORM WATER GRADING	1,113	2,200	2,200	2,200
001-00-00-322-0000-3231	PERMITS / SOLAR PANEL	1,032	3,600	3,600	3,600
001-00-00-322-0000-3232	PERMITS / BACKFLOW PREVENTER	767	1,000	1,000	1,000
001-00-00-324-0000-3241	NON BUSINESS PERMITS / FIRE	1,247	1,500	1,500	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	40	300	300	300
001-00-00-324-0000-3244	NON BUSINESS PERMITS / PHOTO COPIES	-	50	50	50
	<b>Licenses &amp; Permits</b>	<b>1,587,114</b>	<b>1,433,500</b>	<b>1,433,500</b>	<b>1,612,500</b>
001-00-00-335-0000-3351	STATE SHARED REVENUE / BEER TAXES	30,682	22,000	22,000	30,000
001-00-00-335-0000-3353	STATE SHARED REVENUE / VIDEO POKER	359,475	450,000	450,000	450,000
001-00-00-335-0000-3354	STATE SHARED REVENUE / 2% FIRE INS TAX ACCOUNT	191,320	190,000	190,000	200,000
001-00-00-335-0000-3355	STATE SHARED REVENUE / 1% HOTEL OCCUPANCY TAX	229,093	190,000	190,000	230,000
001-00-00-335-0000-3356	STATE SHARED REVENUE / OPELHAM EDD-2% SALES TA	196,058	200,000	200,000	215,000
001-00-00-335-0000-3357	STATE SHARED REVENUE / DARE PROGRAM	2,038	4,000	4,000	4,000
001-00-00-330-0000-3301	INTERGOVERNMENTAL REV / CPPJ-GAMING REVENUE	931,274	905,000	905,000	950,000
001-00-00-330-0000-3302	INTERGOVERNMENTAL REV / FEDERAL REVENUE	909,928	1,000,000	1,000,000	1,000,000
001-00-00-330-0000-3304	INTERGOVERNMENTAL REV / STATE REVENUE	-	-	-	-
001-00-00-330-0000-3305	INTERGOVERNMENTAL REV / CPPJ LOCAL GRANTS	-	-	-	-
	<b>Intergovernmental Revenue</b>	<b>2,849,868</b>	<b>2,961,000</b>	<b>2,961,000</b>	<b>3,079,000</b>
001-00-00-340-0000-3401	FIRE DEPT / FIRE DEPT PHOTO COPIES	145	120	120	120
001-00-00-340-0000-3402	FIRE DEPT / FIRE DEPT/DONATIONS/GRNTS	394	5,000	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	7,419	7,000	7,000	7,000
001-00-00-342-0000-3422	POLICE DEPARTMENT / HOUSING PRISONERS	47,861	26,000	26,000	45,000
001-00-00-342-0000-3423	POLICE DEPARTMENT / APPEARANCE BOND REVENUE	360	100	100	200
001-00-00-342-0000-3424	POLICE DEPARTMENT / BAR CARD LICENSE	-	-	-	-
001-00-00-342-0000-3425	POLICE DEPARTMENT / WITNESS FEE REIMBURSEMENT	-	-	-	-
001-00-00-342-0000-3427	POLICE DEPARTMENT / POLICE DEPT. DONATIONS	10,221	3,000	3,000	5,000
001-00-00-342-0000-3428	POLICE DEPT / SCHOOL BOARD ESCORTS	-	1,000	1,000	1,000
001-00-00-344-0000-3441	REFUSE COLLECTION / GARBAGE TRASH	2,257,784	2,117,124	2,117,124	2,372,931
001-00-00-344-0000-3442	REFUSE COLLECTION / GARBAGE TRASH PENALTY	22,799	40,000	40,000	30,000
	<b>Charges for Services</b>	<b>2,346,983</b>	<b>2,199,344</b>	<b>2,199,344</b>	<b>2,466,251</b>
001-00-00-351-0000-3511	FINES / FIRE PREVENTION - FIRE DEPT	-	-	-	-
001-00-00-351-0000-3512	FINES / COURT	131,340	120,000	120,000	120,000
001-00-00-351-0000-3513	FINES / DWI	133	2,000	2,000	2,000
	<b>Fines</b>	<b>131,473</b>	<b>122,000</b>	<b>122,000</b>	<b>122,000</b>

**City of Sulphur Budget Worksheet for FY 2026-2027**  
**\*\*\*General Fund Revenues\*\*\***

Account Number	Account Description	FY 2025-2026	FY 2025-2026	FY 2025-2026	FY 2026-2027
		Actual & Projected Revenue	Adopted Budget	Adopted Budget	Proposed Budget
001-00-00-361-0000-3611	INTEREST / INTEREST ON INVESTMENTS	275,732	300,000	300,000	300,000
001-00-00-395-0000-3951	MISCELLANEOUS / RENTALS & LEASES	29,515	35,000	35,000	35,000
001-00-00-395-0000-3953	MISCELLANEOUS / DAMAGES & SETTLEMENTS REC	20,709	20,000	20,000	20,000
001-00-00-395-0000-3950	MISCELLANEOUS / MISCELLANEOUS	79,903	40,000	40,000	55,000
001-00-00-395-0000-3954	MISCELLANEOUS / ANIMAL CONTROL	1,903	2,000	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	836	7,500	7,500	1,500
001-00-00-395-0000-3958	MISCELLANEOUS / CITY UTILITY REIMBURSEMENT	4,020	5,500	5,500	5,500
001-00-00-395-0000-3959	MISCELLANEOUS / OVER/SHORT IN CASH	-	-	-	-
001-00-00-395-0000-3960	MISCELLANEOUS / PAVILION	200	500	500	500
001-00-00-395-0000-3961	MISCELLANEOUS / WC AIRPORT	-	-	-	-
001-00-00-395-0000-3962	MISCELLANEOUS / INSURANCE RMB	-	-	-	-
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	2,500
001-00-00-395-0000-3965	MISCELLANEOUS / PRE TRIAL DIVERSION FEES	-	2,000	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	1,000
001-00-00-395-0000-3974	MISCELLANEOUS / REBILL PROJECT REVENUE	146,139	-	-	-
001-00-00-368-0000-3681	FLEET / PARTS/REVENUE	4,576	5,500	5,500	5,500
001-00-00-368-0000-3684	FLEET / LABOR REVENUE	600	-	-	-
001-00-00-380-0000-3801	FIXED ASSETS / PROCEEDS FROM SALE	-	-	-	-
	Miscellaneous	<b>566,633</b>	<b>421,400</b>	<b>421,400</b>	<b>430,500</b>
001-00-00-370-0000-3701	CODE ENFORCEMENT / ADMINISTRATIVE FEES	26,267	30,000	30,000	30,000
001-00-00-370-0000-3702	CODE ENFORCEMENT / CONTRACTOR FEES	57,724	40,000	40,000	55,000
001-00-00-370-0000-3703	CODE ENFORCEMENT / INT PAID	1,791	1,000	1,000	1,000
	Code Enforcement	<b>85,782</b>	<b>71,000</b>	<b>71,000</b>	<b>86,000</b>
001-00-00-391-0000-3919	TRANSFERS FROM / FIXED ASSETS	-	-	-	-
001-00-00-383-0000-3833	SALE OF FIXED ASSETS / SALE OF EQUIPMENT	-	-	-	-
001-00-00-383-0000-3834	SALE OF FIXED ASSETS / SALE OF TRANSPORTATION	-	100	100	100
	Other Financing Sources	<b>-</b>	<b>100</b>	<b>100</b>	<b>100</b>
<b>TOTAL</b>		<b>33,568,616</b>	<b>29,823,344</b>	<b>34,472,838</b>	<b>30,286,351</b>

**City of Sulphur Budget Worksheet for FY 2026-2027**  
**\*\*\*Debt Service Fund Revenue\*\*\***

Account Number	Account Description	FY 2025-2026	FY 2025-2026	FY 2025-2026	FY 2026-2027
		Actual & Projected Revenue	Adopted Budget	Adopted Budget	Proposed Budget
101-00-00-313-0000-3130	SALES TAX REVENUE / SALES TAX REVENUE	250,039	250,000	250,000	250,000
101-00-00-361-0000-3611	INTEREST / INTEREST ON INVESTMENTS	1,842	5,000	5,000	5,000
<b>TOTAL</b>		<b>251,881</b>	<b>255,000</b>	<b>255,000</b>	<b>255,000</b>

**City of Sulphur Budget Worksheet for FY 2026-2027**  
**\*\*\*Department of Motor Vehicles Revenues\*\*\***

Account Number	Account Description	FY 2025-2026	FY 2025-2026	FY 2025-2026	FY 2026-2027
		Actual & Projected Revenue	Adopted Budget	Adopted Budget	Proposed Budget
004-00-00-335-0000-3358	STATE SHARED REVENUE / DEPT OF MOTOR VEHICLES	36,143	40,000	40,000	40,000
004-00-00-361-0000-3611	INTEREST / INTEREST ON INVESTMENTS	-	-	-	-
004-00-00-395-0000-3950	MISCELLANEOUS	-	-	-	-
<b>TOTAL</b>		<b>36,143</b>	<b>40,000</b>	<b>40,000</b>	<b>40,000</b>

**City of Sulphur Budget Worksheet for FY 2026-2027**  
**\*\*\*C O S Capital Projects\*\*\***

Account Number	Account Description	FY 2025-2026	FY 2025-2026	FY 2025-2026	FY 2026-2027
		Actual & Projected Revenue	Adopted Budget	Adopted Budget	Proposed Budget
320-00-00-313-0000-3130	SALES TAX REVENUE / SALES TAX REVENUE	-	-	-	1,425,000
320-00-00-361-0000-3611	INTEREST / INTEREST ON INVESTMENTS	524,269	300,000	300,000	400,000
<b>TOTAL</b>		<b>524,269</b>	<b>300,000</b>	<b>300,000</b>	<b>1,825,000</b>

# **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**

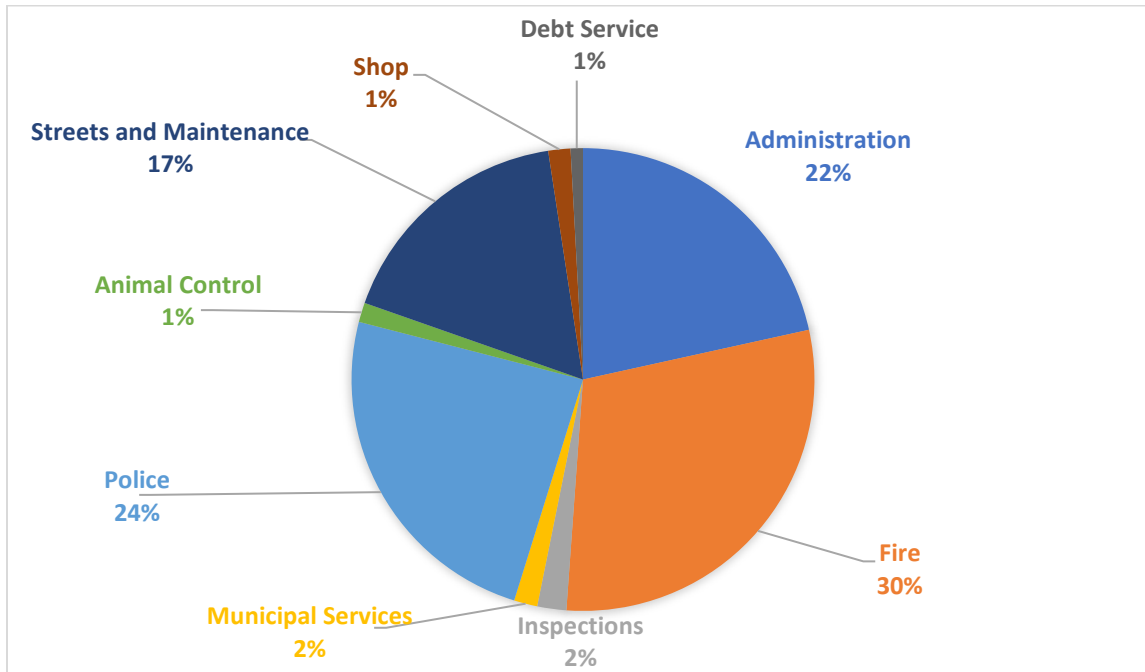
Streets

Shop

## Discussion of General Fund Expenditures

The proposed General Fund departmental expenditures are budgeted to be \$34,911,255 which is an increase of 12 percent as compared to the FY 2026 adopted budget of \$31,213,505 and 17 percent over FY 2024 audited expenditures of \$29,780,210.

### General Fund Expenditures by Department

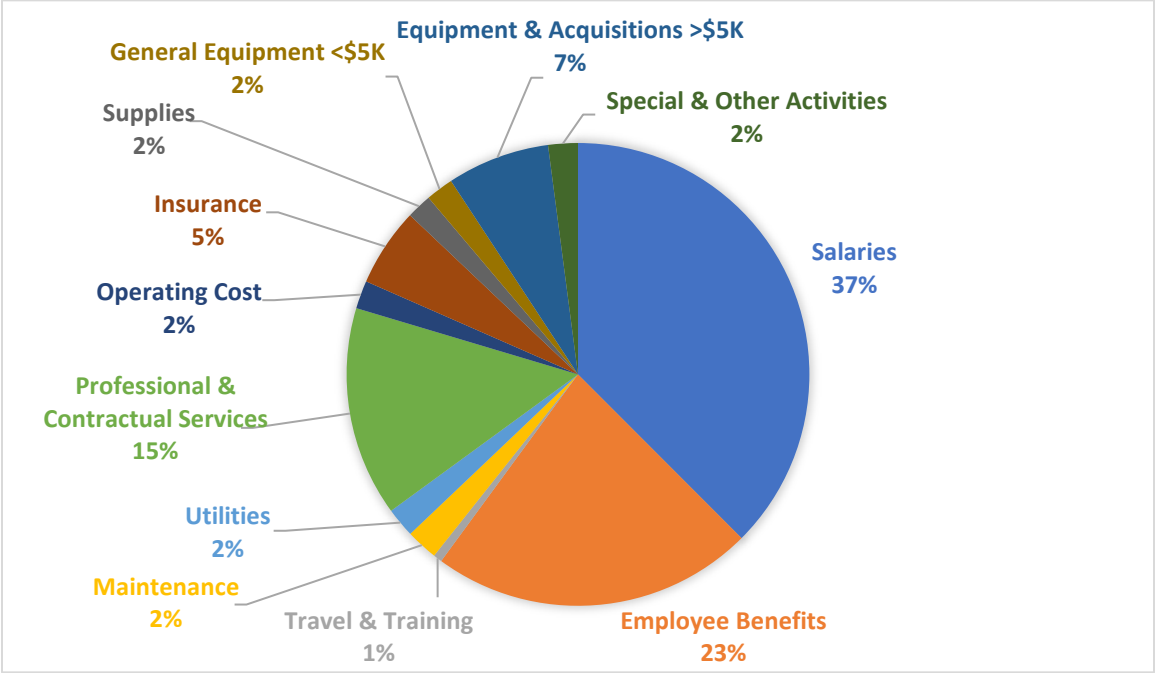


The Fire Department's expenditures of \$10.34 million account for 30% of the City's General Fund departmental expenditures; 30 percent above the FY 2026 adopted budget and 17 percent above the FY 2025 audited expenditures. Included in the Fire Department's FY 2027 proposed budget is a new Pierce Pumper Apparatus quoted at \$1.10 million.

The Police Department expenditures of \$8.46 million account for 24 percent of the General Fund departmental expenditures. This is an increase of 13 percent above FY 2026 adopted budget and 6 percent above FY 2024 audited expenses. Included in the Police Department's FY 2027 proposed budget is 7 new police units, quoted at \$500,000.

Administrative expenditures of \$7.51 million account for 21 percent of the General Fund departmental expenditures. This is an increase of 2 percent above the FY 2026 adopted budget of \$7.38 million. Included in the Administration Department’s FY 2027 proposed budget are IT Software Agreements budgeted for \$1.03 million and Tyler Technologies Software implementation budgeted for \$300,000.

**General Fund Operating Expenditures by Category**



**Personnel Summary**

The cost of salaries and fringe benefits account for 60 percent of the General Fund’s operational expenses. Included in the FY 2027 proposed budget of \$13.11 million for salaries, wages, and overtime is the 2 percent longevity pay added every year for eligible employees. Also included is a proposed Across the Board increase which includes a 4 percent base rate increase for Civil Service employees and a 3 percent increase for non-Civil Service employees. Salary adjustments are a part of the operational expense increase to ensure employee retention due to a tight labor market.

The benefit category expense of \$7.89 million makes up 23 percent of General Fund operational expenses. Retirement contributions make up 53 percent of the expenditures in this category, and 12 percent of all operating expenditures. Retirement rates are established by the individual systems: Municipal Employee Retirement System (MERS), Firefighter Retirement System (FRS) and the Municipal Police Employee Retirement System (MPERS). The Municipal Police Employee Retirement System's contribution rate has decreased to 29.35 percent in FY 2027 from 35.6 percent in FY 2026. The Municipal Employee Retirement System's contribution rate has decreased to 26 percent in FY 2027 from 27 percent in the previous fiscal year. The Firefighter Retirement System's contribution rate has decreased to 32 percent in FY 2027 from 33.25 percent in the previous fiscal year.

The City remains committed to examining productivity and the need for any additional positions. There are 255 full-time positions and 13 part-time positions in the proposed budget as compared to 239 full-time and 13 part-time in the FY 2026 budget. The changes in the budget positions are attributed to 13 new full-time positions. In the Police Department a communication officer and 4 patrol officers will be added, 3 new firefighters will be added to the Fire Department, Human Resources will be adding an additional administrative assistant, a clerk will be added to the Court, and Streets Department will be adding 2 equipment operators, 3 drivers, and a foreman.

### **Professional & Contractual Services**

The proposed \$5.15 million budgeted for professional & contractual services is a 1 percent increase over the \$5.08 million adopted in the FY 2026 budget. Actual FY 2025 expenses were \$4.44 million. Included in this category is the expense for refuse collection, estimated at \$2.37 million in fiscal year 2027.

### **Equipment & Acquisitions over \$5,000**

Equipment and acquisition expenditures in the General Fund primarily include the purchase of automobiles and heavy equipment. The City continues its equipment replacement policy to reduce expensive repair and maintenance costs. The proposed budget includes \$2.51 million for new equipment and is a 64 percent increase from the adopted 2025 budget of \$1.53 million. This increase is mainly due to the purchase of a new fire truck budgeted for \$1.10 million.

# **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>2025</u>	<u>2026</u>	<u>2027</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 26%

### Acquisitions

New Vehicle	\$ 50,000
New Office Furniture	\$ 5,000
<b>Total</b>	<b>\$ 55,000</b>
New Vehicle	\$ 50,000
New Office Furniture	\$ 5,000
<b>Total</b>	<b>\$ 55,000</b>

**City of Sulphur Budget Worksheet for FY 2026-2027**

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

**Department 1010: Mayor**

Account Number/Name	FY 2025-2026 Actual & Projected	FY 2025-2026 Adopted Budget	FY 2026-2027 Proposed Budget
<b>410 SALARIES</b>			
4101 REGULAR SALARIES	167,880	174,920	192,840
4102 OVERTIME	1,485	1,000	1,530
4106 OTHER COMPENSATION	513	-	528
<b>SALARIES</b>	<b>169,878</b>	<b>175,920</b>	<b>194,898</b>
<b>413 BENEFITS</b>			
4131 RETIREMENT	52,302	51,896	54,394
4132 GROUP HEALTH & LIFE INS	24,743	27,083	25,733
4133 RETIREE HEALTH & LIFE INS	29,434	25,246	30,611
4135 MEDICARE	2,672	2,610	2,779
<b>BENEFITS</b>	<b>109,151</b>	<b>106,835</b>	<b>113,517</b>
<b>416 TRAVEL &amp; TRAINING</b>			
4161 TRAINING EDUCATION	336	1,000	1,000
4162 TRAVEL	-	3,000	3,000
4163 CONFERENCES & CONVENTIONS	491	2,700	2,700
<b>TRAVEL &amp; TRAINING</b>	<b>827</b>	<b>6,700</b>	<b>6,700</b>
<b>420 MAINTENANCE</b>			
4201 AUTOMOTIVE	10	-	500
<b>MAINTENANCE</b>	<b>10</b>	<b>-</b>	<b>500</b>
<b>423 PROFESSIONAL SERVICES</b>			
4231 AUDIT & LEGAL & PROF SVCS	15,000	15,000	7,000
<b>PROFESSIONAL SERVICES</b>	<b>15,000</b>	<b>15,000</b>	<b>7,000</b>
<b>430 OPERATING COSTS</b>			
4301 ADVERTISING	533	2,000	2,000
4302 PRINTING	663	1,000	1,500
4303 DUES & SUBSCRIPTIONS	62,116	75,000	62,200
4311 GASOLINE	1,625	3,000	3,000
<b>OPERATING COSTS</b>	<b>64,937</b>	<b>81,000</b>	<b>68,700</b>
<b>418 INSURANCE</b>			
4181 PROPERTY, BLDG, COMPUTER	3,292	49,378	3,424
4182 FLEET	1,520	1,825	1,581
4183 UNEMPLOYMENT	101	128	105
4184 WORKER'S COMPENSATION	783	955	814
4186 LIABILITY/GEN-PUBOF-LAW	20,619	11,685	21,444
<b>INSURANCE</b>	<b>26,315</b>	<b>63,971</b>	<b>27,368</b>
<b>460 GENERAL EQUIPMENT</b>			
4600 OTHER EQUIPMENT < 5K	-	-	1,000
4601 OFFICE EQUIPMENT < 5K	58	500	500
4604 OFFICE FURNITURE < 5K	-	1,000	1,000
<b>GENERAL EQUIPMENT</b>	<b>58</b>	<b>1,500</b>	<b>2,500</b>
<b>463 ACQUISITIONS OVER \$5,000</b>			
4633 FURNITURE & EQUIPMENT > 5K	-	-	5,000
4635 TRANSPORTATION EQUIPMENT	-	-	50,000
<b>ACQUISITIONS OVER \$5,000</b>	<b>-</b>	<b>-</b>	<b>55,000</b>
<b>497 SPECIAL ACTIVITY</b>			
4970 SPECIAL PROJECTS	28,181	37,000	37,000
4971 BUSINESS & GOODWILL	-	500	2,000
4972 AWARDS & BANQUETS	-	-	11,600
4974 BANNERS/CHRISTMAS DECOR	50	10,000	10,000
4975 TOURISM	79,331	94,500	101,000
4982 SENIOR CITIZEN CTR MISC	490	2,000	2,000
<b>SPECIAL ACTIVITY</b>	<b>108,052</b>	<b>144,000</b>	<b>163,600</b>
<b>DIV 1010 - TOTAL</b>	<b>494,228</b>	<b>594,926</b>	<b>639,783</b>

# **General & Administration Department**

## **Acquisitions**

No major acquisitions are proposed.

**City of Sulphur Budget Worksheet for FY 2026-2027**

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

**Department 1012: General & Administration**

Account Number/Name	FY 2025-2026 Actual & Projected	FY 2025-2026 Adopted Budget	FY 2026-2027 Proposed Budget
413 BENEFITS			
4138 SOLUTIONS EAP	17,072	20,000	20,000
<b>BENEFITS</b>	<b>17,072</b>	<b>20,000</b>	<b>20,000</b>
420 MAINTENANCE			
4201 AUTOMOTIVE	310	1,000	1,000
4202 BUILDINGS & GROUNDS	32,819	30,000	32,000
4209 PAVILLION	461	1,000	1,000
<b>MAINTENANCE</b>	<b>33,590</b>	<b>32,000</b>	<b>34,000</b>
433 UTILITIES			
4331 TELEPHONE	141,020	135,536	149,481
4332 NATURAL GAS	9,420	10,206	9,797
4333 CABLE	18,387	13,726	19,122
4334 BUILDING ELECTRICITY	40,532	39,283	42,153
4339 CITY UTILITY EXPENSES	4,783	10,775	4,974
<b>UTILITIES</b>	<b>214,142</b>	<b>209,526</b>	<b>225,527</b>
423 PROFESSIONAL SERVICES			
4230 PROFESSIONAL SERVICES	812	-	-
4231 AUDIT & LEGAL & PROF SVCS	-	-	-
<b>PROFESSIONAL SERVICES</b>	<b>812</b>	<b>-</b>	<b>-</b>
427 CONTRACTURAL SERVICES			
4272 UNIFORMS	4,496	500	5,000
<b>CONTRACTURAL SERVICES</b>	<b>4,496</b>	<b>500</b>	<b>5,000</b>
430 OPERATING COSTS			
4300 MISCELLANEOUS	40	1,000	1,000
4303 DUES & SUBSCRIPTIONS	-	-	-
4304 POSTAGE	21,333	32,000	25,000
4306 RENTALS & LEASES	8,006	8,000	8,000
<b>OPERATING COSTS</b>	<b>29,379</b>	<b>41,000</b>	<b>34,000</b>
440 SUPPLIES			
4400 MISCELLANEOUS	2,273	5,000	5,000
4401 OFFICE	58,410	80,000	75,000
4402 JANITORIAL	5,012	24,420	24,420
4403 GROCERIES	11,817	10,000	14,000
<b>SUPPLIES</b>	<b>77,512</b>	<b>119,420</b>	<b>118,420</b>
463 ACQUISITIONS OVER \$5,000			
4632 BUILDINGS	-	-	-
<b>ACQUISITIONS OVER 5,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
497 SPECIAL ACTIVITY			
4973 EMERGENCY PREPAREDNESS	-	-	-
4981 SENIOR CITIZENS/SALARIES	30,000	33,333	33,333
4982 SENIOR CITIZEN CTR MISC	40,752	20,000	40,000
<b>SPECIAL ACTIVITY</b>	<b>70,752</b>	<b>53,333</b>	<b>73,333</b>
<b>DIV 1012 - TOTAL</b>	<b>447,755</b>	<b>475,779</b>	<b>510,280</b>

# Human Resource Department

## Personnel

	<u>2025</u>	<u>2026</u>	<u>2027</u>
Human Resource Director	1	1	1
Benefits Coordinator	1	1	1
HR Generalist	0	0	1
Clerical Floater	1	1	1
Administrative Assistant	1	1	1
Switchboard Operator	1	1	1
	<u>5</u>	<u>5</u>	<u>6</u>

## Acquisitions

No major acquisitions are proposed.

**City of Sulphur Budget Worksheet for FY 2026-2027**

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

**Department 1013: Human Resources**

Account Number/Name	FY 2025-2026 Actual & Projected	FY 2025-2026 Adopted Budget	FY 2026-2027 Proposed Budget
<b>410 SALARIES</b>			
4101 REGULAR SALARIES	270,696	255,833	308,306
4102 OVERTIME	2,953	2,938	3,042
<b>SALARIES</b>	<b>273,649</b>	<b>258,771</b>	<b>311,347</b>
<b>413 BENEFITS</b>			
4131 RETIREMENT	72,844	76,337	78,758
4132 GROUP HEALTH & LIFE INS	41,564	37,150	46,227
4133 RETIREE HEALTH & LIFE INS	5,325	8,456	5,538
4134 SOCIAL SECURITY	2,105	1,846	2,189
4135 MEDICARE	4,397	3,539	4,573
<b>BENEFITS</b>	<b>126,235</b>	<b>127,328</b>	<b>137,284</b>
<b>416 TRAVEL &amp; TRAINING</b>			
4161 TRAINING EDUCATION	286	6,300	3,360
4162 TRAVEL	-	1,200	1,350
4163 CONFERENCES & CONVENTIONS	1,135	1,200	750
<b>TRAVEL &amp; TRAINING</b>	<b>1,421</b>	<b>8,700</b>	<b>5,460</b>
<b>423 PROFESSIONAL SERVICES</b>			
4231 AUDIT & LEGAL & PROF SVCS	2,091	-	1,375
4236 MEDICAL	29,107	40,000	53,000
4239 DRUG TESTS	6,839	16,000	6,750
<b>PROFESSIONAL SERVICES</b>	<b>38,037</b>	<b>56,000</b>	<b>61,125</b>
<b>430 OPERATING COSTS</b>			
4300 MISCELLANEOUS	117	-	-
4302 PRINTING	837	7,500	-
4303 DUES & SUBSCRIPTIONS	536	1,500	750
<b>OPERATING COSTS</b>	<b>1,490</b>	<b>9,000</b>	<b>750</b>
<b>418 INSURANCE</b>			
4181 PROPERTY, BLDG, COMPUTER	3,657	11,680	3,803
4183 UNEMPLOYMENT	365	495	380
4184 WORKER'S COMPENSATION	1,151	1,202	1,197
4186 LIABILITY/GEN-PUBOF-LAW	5,206	6,601	5,414
<b>INSURANCE</b>	<b>10,379</b>	<b>19,978</b>	<b>10,794</b>
<b>440 SUPPLIES</b>			
4401 OFFICE SUPPLIES	-	-	500
4403 GROCERIES	854	-	1,300
<b>SUPPLIES</b>	<b>854</b>	<b>-</b>	<b>1,800</b>
<b>460 GENERAL EQUIPMENT</b>			
4604 OFFICE FURNITURE < 5K	25	-	-
<b>GENERAL EQUIPMENT</b>	<b>25</b>	<b>-</b>	<b>-</b>
<b>481 CLAIM SETTLEMENTS</b>			
4810 CLAIM SETTLEMENTS	31	-	-
<b>CLAIM SETTLEMENTS</b>	<b>31</b>	<b>-</b>	<b>-</b>
<b>497 SPECIAL ACTIVITY</b>			
4970 SPECIAL PROJECTS	9,643	12,500	8,000
<b>SPECIAL ACTIVITY</b>	<b>9,643</b>	<b>12,500</b>	<b>8,000</b>
<b>DIV 1013 - TOTAL</b>	<b>461,764</b>	<b>492,277</b>	<b>536,561</b>

## City Council

### Personnel

	<u>2025</u>	<u>2026</u>	<u>2027</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 2026-2027**  
**\*\*\*General Fund Expenses\*\*\***  
**Department 1015: Council**

Account Number/Name	FY 2025-2026 Actual & Projected	FY 2025-2026 Adopted Budget	FY 2026-2027 Proposed Budget
410 SALARIES			
4101 REGULAR SALARIES	107,579	102,413	111,398
4102 OVERTIME	1,401	3,415	1,443
<b>SALARIES</b>	<b>108,980</b>	<b>105,828</b>	<b>112,841</b>
413 BENEFITS			
4131 RETIREMENT	26,404	31,219	27,460
4132 GROUP HEALTH & LIFE INS	10,258	8,445	10,668
4134 SOCIAL SECURITY	1,411	1,494	1,467
4135 MEDICARE	1,718	1,579	1,787
<b>BENEFITS</b>	<b>39,791</b>	<b>42,737</b>	<b>41,383</b>
416 TRAVEL & TRAINING			
4162 TRAVEL	-	2,425	4,800
4163 CONFERENCES & CONVENTIONS	-	1,500	1,250
<b>TRAVEL &amp; TRAINING</b>	<b>-</b>	<b>3,925</b>	<b>6,050</b>
423 PROFESSIONAL SERVICES			
4230 PROFESSIONAL SERVICES	-	-	-
4231 AUDIT & LEGAL & PROF SVCS	1,596	13,092	12,400
<b>PROFESSIONAL SERVICES</b>	<b>1,596</b>	<b>13,092</b>	<b>12,400</b>
430 OPERATING COSTS			
4301 ADVERTISING	23,071	12,000	18,000
4302 PRINTING	776	120	650
4303 DUES & SUBSCRIPTIONS	-	-	-
<b>OPERATING COSTS</b>	<b>23,847</b>	<b>12,120</b>	<b>18,650</b>
418 INSURANCE			
4181 PROPERTY, BLDG, COMPUTER	1,829	2,336	1,902
4183 UNEMPLOYMENT	123	179	128
4184 WORKER'S COMPENSATION	1,948	2,113	2,026
4186 LIABILITY/GEN-PUBOF-LAW	7,808	9,902	8,120
<b>INSURANCE</b>	<b>11,708</b>	<b>14,530</b>	<b>12,176</b>
460 GENERAL EQUIPMENT			
4604 OFFICE FURNITURE < 5K	491	-	-
<b>GENERAL EQUIPMENT</b>	<b>491</b>	<b>-</b>	<b>-</b>
497 SPECIAL ACTIVITY			
4970 SPECIAL PROJECTS	-	100	-
<b>SPECIAL ACTIVITY</b>	<b>-</b>	<b>100</b>	<b>-</b>
<b>DIV 1015 - TOTAL</b>	<b>186,413</b>	<b>192,332</b>	<b>203,500</b>

## Finance

### Personnel

	<u>2025</u>	<u>2026</u>	<u>2027</u>
Director	1	1	1
Controller	1	1	1
Administrative Assistant & Risk Management	2	2	1
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>9</u>

### Acquisitions

No major acquisitions are proposed.

**City of Sulphur Budget Worksheet for FY 2026-2027**

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

**Department 1011: Finance**

Account Number/Name	FY 2025-2026 Actual & Projected	FY 2025-2026 Adopted Budget	FY 2026-2027 Proposed Budget
<b>410 SALARIES</b>			
4101 REGULAR SALARIES	425,874	469,700	468,780
4102 OVERTIME	860	1,500	886
<b>SALARIES</b>	<b>426,734</b>	<b>471,200</b>	<b>469,665</b>
<b>413 BENEFITS</b>			
4131 RETIREMENT	133,777	160,844	142,128
4132 GROUP HEALTH & LIFE INS	97,726	72,068	101,635
4133 RETIREE HEALTH & LIFE INS	57,878	42,521	60,193
4135 MEDICARE	6,917	6,773	7,194
<b>BENEFITS</b>	<b>296,298</b>	<b>282,207</b>	<b>311,150</b>
<b>416 TRAVEL &amp; TRAINING</b>			
4161 TRAINING EDUCATION	100	500	500
4162 TRAVEL	5,632	3,700	6,500
4163 CONFERENCES & CONVENTIONS	4,363	5,000	5,000
<b>TRAVEL &amp; TRAINING</b>	<b>10,095</b>	<b>9,200</b>	<b>12,000</b>
<b>420 MAINTENANCE</b>			
4201 AUTOMOTIVE	142	500	500
<b>MAINTENANCE</b>	<b>142</b>	<b>500</b>	<b>500</b>
<b>427 CONTRACTURAL SERVICES</b>			
4272 UNIFORMS	-	300	300
4276 SCHOOL BOARD SALES TAX	83,828	120,000	110,000
4277ADVALOREM TAX FEES	36,000	45,000	45,000
<b>CONTRACTURAL SERVICES</b>	<b>119,828</b>	<b>165,300</b>	<b>155,300</b>
<b>423 PROFESSIONAL SERVICES</b>			
4231 AUDIT & LEGAL & PROF SVCS	757,190	1,100,000	820,000
<b>PROFESSIONAL SERVICES</b>	<b>757,190</b>	<b>1,100,000</b>	<b>820,000</b>
<b>430 OPERATING COSTS</b>			
4302 PRINTING	-	500	500
4303 DUES & SUBSCRIPTIONS	934	700	700
4304 POSTAGE	925	-	-
4305 MONTHLY BANK SERVICE CHRG	-	600	600
4306 RENT ALS & LEASES	813	1,200	1,200
<b>OPERATING COSTS</b>	<b>2,672</b>	<b>3,000</b>	<b>3,000</b>
<b>418 INSURANCE</b>			
4181 PROPERTY, BLDG, COMPUTER	4,948	47,027	5,146
4182 FLEET	2,946	3,649	3,064
4183 UNEMPLOYMENT	606	960	630
4184 WORKER'S COMPENSATION	2,579	2,320	2,682
4186 LIABILIT Y/GEN-PUBOF-LAW	46,443	28,322	48,301
<b>INSURANCE</b>	<b>57,522</b>	<b>82,279</b>	<b>59,823</b>
<b>440 SUPPLIES</b>			
4401 OFFICE SUPPLIES	65	1,000	1,000
<b>SUPPLIES</b>	<b>65</b>	<b>1,000</b>	<b>1,000</b>
<b>460 GENERAL EQUIPMENT</b>			
4600 OTHER EQUIPMENT < 5K	1,476	-	1,500
4604 OFFICE FURNITURE < 5K	31	-	2,500
<b>GENERAL EQUIPMENT</b>	<b>1,507</b>	<b>-</b>	<b>4,000</b>
<b>481 CLAIM SETTLEMENTS</b>			
4810 CLAIM SETTLEMENTS	131,473	120,000	150,000
<b>CLAIM SETILEMENTS</b>	<b>131,473</b>	<b>120,000</b>	<b>150,000</b>
<b>DIV 1011- TOTAL</b>	<b>1,803,526</b>	<b>2,234,686</b>	<b>1,986,438</b>

## Information Systems

### Personnel

	<u>2025</u>	<u>2026</u>	<u>2027</u>
IT Director	1	1	1
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	\$ 42,000
VCenter, Netapp,and Hosts Software Updates	\$ 8,000
Replace Admin AS400 Software	\$ 80,000
Replace EOL Wireless Equipment	\$ 60,000
New Toyota Tahoe	\$ 60,000
<b>Total</b>	<u><u>\$ 250,000</u></u>

**City of Sulphur Budget Worksheet for FY 2026-2027**

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

**Department 1014: IT**

Account Number/Name	FY 2025-2026 Actual & Projected	FY 2025-2026 Adopted Budget	FY 2026-2027 Proposed Budget
410 SALARIES			
4101 REGULAR SALARIES	251,520	234,744	260,323
4102 OVERTIME	2,059	5,000	2,121
4106 OTHER COMPENSATION	1,067	1,000	1,099
<b>SALARIES</b>	<b>254,646</b>	<b>240,744</b>	<b>263,543</b>
413 BENEFITS			
4131 RETIREMENT	78,276	71,019	81,407
4132 GROUP HEALTH & LIFE INS	33,458	28,766	34,796
4133 RETIREE HEALTH & LIFE INS	26,024	25,998	27,065
4135 MEDICARE	4,241	3,796	4,411
<b>BENEFITS</b>	<b>141,999</b>	<b>129,579</b>	<b>147,679</b>
416 TRAVEL & TRAINING			
4161 TRAINING EDUCATION	87	-	-
4162 TRAVEL	-	9,000	12,000
4163 CONFERENCES & CONVENTIONS	-	10,000	7,000
<b>TRAVEL &amp; TRAINING</b>	<b>87</b>	<b>19,000</b>	<b>19,000</b>
420 MAINTENANCE			
4201 AUTOMOTIVE	352	2,000	2,000
4202 BUILDINGS & GROUNDS	887	-	-
4208 SOFTWARE MAINTENANCE	1,453	-	-
<b>MAINTENANCE</b>	<b>2,692</b>	<b>2,000</b>	<b>2,000</b>
423 PROFESSIONAL SERVICES			
4233 IT MAINT. AGREEMENT	1,005,296	963,696	1,026,610
<b>PROFESSIONAL SERVICES</b>	<b>1,005,296</b>	<b>963,696</b>	<b>1,026,610</b>
430 OPERATING COSTS			
4304 POSTAGE COSTS	55	-	100
4311 GASOLINE	731	1,400	800
<b>OPERATING COSTS</b>	<b>786</b>	<b>1,400</b>	<b>1,700</b>
418 INSURANCE			
4181 PROPERTY, BLDG, COMPUTER	10,972	10,973	11,411
4182 FLEET	2,946	3,649	3,064
4183 UNEMPLOYMENT	358	322	372
4184 WORKER'S COMPENSATION	1,351	1,177	1,405
4186 LIABILITY/GEN-PUBOF-LAW	5,206	6,601	5,414
<b>INSURANCE</b>	<b>20,833</b>	<b>22,722</b>	<b>21,666</b>
460 GENERAL EQUIPMENT			
4600 OTHER EQUIPMENT < 5K	1,787	-	2,000
4601 OFFICE EQUIPMENT < 5K	-	10,000	-
4605 IT EQUIPMENT < 5K	61,715	250,000	200,000
4609 SOFTWARE NOT CAPITALIZED	230,819	300,000	300,000
<b>GENERAL EQUIPMENT</b>	<b>294,321</b>	<b>560,000</b>	<b>502,000</b>
463 ACQUISITIONS OVER 5K			
4633 FURNITURE & EQUIPMENT > 5K	44,600	-	-
4634 IT EQUIPMENT > 5K	-	115,000	190,000
4635 TRANSPORTATION EQUIPMENT	-	-	60,000
<b>ACQUISITIONS OVER \$5,000</b>	<b>44,600</b>	<b>115,000</b>	<b>250,000</b>
<b>DIV 1014 - TOTAL</b>	<b>1,765,260</b>	<b>2,054,141</b>	<b>2,234,198</b>

## Judicial

### Personnel

<u>Court ***</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>
Judge	1	1	1
Clerk	9	9	10
	<u>10</u>	<u>10</u>	<u>11</u>

### Marshal's Office \*\*\*

Marshal	1	1	1
Chief Deputy	0	0	1
Marshal's Office Manager	1	1	1
Marshal's Administrative Assistant	1	1	1
Deputy Marshal	6	6	5
	<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 35.35%

**City of Sulphur Budget Worksheet for FY 2026-2027**

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

**Department 6060: Court**

Account Number/Name	FY 2025-2026 Actual & Projected	FY 2025-2026 Adopted Budget	FY 2026-2027 Proposed Budget
<b>410 SALARIES</b>			
4101 REGULAR SALARIES	192,854	175,062	222,604
4102 OVERTIME	-	500	500
4107 REIMBURSEMENT SALARY	(71,229)	(45,000)	(80,000)
<b>SALARIES</b>	<b>121,625</b>	<b>130,562</b>	<b>143,104</b>
<b>413 BENEFITS</b>			
4131 RETIREMENT	61,557	57,575	68,019
4132 GROUP HEALTH & LIFE INS	53,288	44,978	57,420
4133 RETIREE HEALTH & LIFE INS	80,701	81,093	83,929
4134 SOCIAL SECURITY	8	500	8
4135 MEDICARE	2,882	2,549	2,997
<b>BENEFITS</b>	<b>198,436</b>	<b>186,695</b>	<b>212,373</b>
<b>420 MAINTENANCE</b>			
4202 BUILDINGS & GROUNDS	7,475	25,000	25,000
<b>MAINTENANCE</b>	<b>7,475</b>	<b>25,000</b>	<b>25,000</b>
<b>433 UTILITIES</b>			
4334 BUILDING ELECTRICITY	6,479	9,549	6,738
4338 WATER BILL	1,262	83	1,312
<b>UTILITIES</b>	<b>7,741</b>	<b>9,632</b>	<b>8,051</b>
<b>418 INSURANCE</b>			
4181 PROPERTY, BLDG, COMPUTER	1,097	7,837	1,141
4183 UNEMPLOYMENT	225	300	234
4184 WORKER'S COMPENSATION	1,136	1,737	1,181
4186 LIABILITY/GEN-PUBOF-LAW	13,014	16,504	13,535
<b>INSURANCE</b>	<b>15,472</b>	<b>26,378</b>	<b>16,091</b>
<b>DIV 6060- TOTAL</b>	<b>350,749</b>	<b>378,267</b>	<b>404,619</b>

**City of Sulphur Budget Worksheet for FY 2026-2027**

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

**Department 6060: Court**

Account Number/Name	FY 2025-2026 Actual & Projected	FY 2025-2026 Adopted Budget	FY 2026-2027 Proposed Budget
<b>410 SALARIES</b>			
4101 REGULAR SALARIES	192,854	175,062	222,604
4102 OVERTIME	-	500	500
4107 REIMBURSEMENT SALARY	(71,229)	(45,000)	(80,000)
<b>SALARIES</b>	<b>121,625</b>	<b>130,562</b>	<b>143,104</b>
<b>413 BENEFITS</b>			
4131 RETIREMENT	61,557	57,575	68,019
4132 GROUP HEALTH & LIFE INS	53,288	44,978	57,420
4133 RETIREE HEALTH & LIFE INS	80,701	81,093	83,929
4134 SOCIAL SECURITY	8	500	8
4135 MEDICARE	2,882	2,549	2,997
<b>BENEFITS</b>	<b>198,436</b>	<b>186,695</b>	<b>212,373</b>
<b>420 MAINTENANCE</b>			
4202 BUILDINGS & GROUNDS	7,475	25,000	25,000
<b>MAINTENANCE</b>	<b>7,475</b>	<b>25,000</b>	<b>25,000</b>

433 UTILITIES			
4334 BUILDING ELECTRICITY	6,479	9,549	6,738
4338 WATER BILL	1,262	83	1,312
<b>UTILITIES</b>	<b>7,741</b>	<b>9,632</b>	<b>8,051</b>
418 INSURANCE			
4181 PROPERTY, BLDG, COMPUTER	1,097	7,837	1,141
4183 UNEMPLOYMENT	225	300	234
4184 WORKER'S COMPENSATION	1,136	1,737	1,181
4186 LIABILITY/GEN-PUBOF-LAW	13,014	16,504	13,535
<b>INSURANCE</b>	<b>15,472</b>	<b>26,378</b>	<b>16,091</b>
<b>DIV 6060- TOTAL</b>	<b>350,749</b>	<b>378,267</b>	<b>404,619</b>

**City of Sulphur Budget Worksheet for FY 2026-2027**

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

**Department 6061: Marshal**

Account Number/Name	FY 2025-2026 Actual & Projected	FY 2025-2026 Adopted Budget	FY 2026-2027 Proposed Budget
<b>410 SALARIES</b>			
4101 REGULAR SALARIES	366,181	383,483	386,321
4102 OVERTIME	4,720	7,264	4,909
4106 OTHER COMPENSATION	360		374
4107 REIMBURSEMENT SALARY	(115,000)	(115,000)	(115,000)
<b>SALARIES</b>	<b>256,261</b>	<b>275,747</b>	<b>276,604</b>
<b>413 BENEFITS</b>			
4131 RETIREMENT	119,744	113,127	124,534
4132 GROUP HEALTH & LIFE INS	92,003	77,540	95,683
4133 RETIREE HEALTH & LIFE INS	356	3,454	370
4134 SOCIAL SECURITY	-	500	-
4135 MEDICARE	6,299	6,289	6,551
<b>BENEFITS</b>	<b>218,402</b>	<b>200,910</b>	<b>227,138</b>
<b>420 MAINTENANCE</b>			
4201 AUTOMOTIVE	1,187	-	2,200
4202 BUILDINGS & GROUNDS	4,864	10,000	10,000
<b>MAINTENANCE</b>	<b>6,051</b>	<b>10,000</b>	<b>12,200</b>
<b>433 UTILITIES</b>			
4334 BUILDING ELECTRICITY	4,500	682	4,680
4338 WATER BILL	-	62	-
<b>UTILITIES</b>	<b>4,500</b>	<b>745</b>	<b>4,680</b>
<b>418 INSURANCE</b>			
4181 PROPERTY, BLDG, COMPUTER	5,852	3,606	6,086
4182 FLEET	19,871	18,249	20,666
4183 UNEMPLOYMENT	499	696	519
4184 WORKER'S COMPENSATION	15,177	19,007	15,784
4186 LIABILITY/GEN-PUBOF-LAW	11,713	14,853	12,182
<b>INSURANCE</b>	<b>53,112</b>	<b>56,411</b>	<b>55,237</b>
<b>DIV 1041 - Total</b>	<b>538,326</b>	<b>543,813</b>	<b>575,859</b>

**City of Sulphur Budget Worksheet for FY 2026-2027**

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

**Department 6061: Marshal**

Account Number/Name	FY 2025-2026 Actual & Projected	FY 2025-2026 Adopted Budget	FY 2026-2027 Proposed Budget
<b>410 SALARIES</b>			
4101 REGULAR SALARIES	366,181	383,483	386,321
4102 OVERTIME	4,720	7,264	4,909
4106 OTHER COMPENSATION	360		374
4107 REIMBURSEMENT SALARY	(115,000)	(115,000)	(115,000)
<b>SALARIES</b>	<b>256,261</b>	<b>275,747</b>	<b>276,604</b>
<b>413 BENEFITS</b>			
4131 RETIREMENT	119,744	113,127	124,534
4132 GROUP HEALTH & LIFE INS	92,003	77,540	95,683
4133 RETIREE HEALTH & LIFE INS	356	3,454	370
4134 SOCIAL SECURITY	-	500	-
4135 MEDICARE	6,299	6,289	6,551

<b>BENEFITS</b>	<b>218,402</b>	<b>200,910</b>	<b>227,138</b>
420 MAINTENANCE			
4201 AUTOMOTIVE	1,187	-	2,200
4202 BUILDINGS & GROUNDS	4,864	10,000	10,000
<b>MAINTENANCE</b>	<b>6,051</b>	<b>10,000</b>	<b>12,200</b>
433 UTILITIES			
4334 BUILDING ELECTRICITY	4,500	682	4,680
4338 WATER BILL	-	62	-
<b>UTILITIES</b>	<b>4,500</b>	<b>745</b>	<b>4,680</b>
418 INSURANCE			
4181 PROPERTY, BLDG, COMPUTER	5,852	3,606	6,086
4182 FLEET	19,871	18,249	20,666
4183 UNEMPLOYMENT	499	696	519
4184 WORKER'S COMPENSATION	15,177	19,007	15,784
4186 LIABILITY/GEN-PUBOF-LAW	11,713	14,853	12,182
<b>INSURANCE</b>	<b>53,112</b>	<b>56,411</b>	<b>55,237</b>
<b>DIV 1041 - Total</b>	<b>538,326</b>	<b>543,813</b>	<b>575,859</b>

**City of Sulphur Budget Worksheet for FY 2026-2027**  
**\*\*\*General Fund Expenses\*\*\***  
**Department 1016: City Attorney**

Account Number/Name	FY 2025-2026 Actual & Projected	FY 2025-2026 Adopted Budget	FY 2026-2027 Proposed Budget
<b>410 SALARIES</b>			
4101 REGULAR SALARIES	192,545	183,192	199,380
4102 OVERTIME	775	623	798
<b>SALARIES</b>	<b>193,320</b>	<b>183,815</b>	<b>200,178</b>
<b>413 BENEFITS</b>			
4131 RETIREMENT	53,611	54,042	55,755
4132 GROUP HEALTH & LIFE INS	18,966	20,406	19,725
4133 RETIREE HEALTH & LIFE INS	114	111	119
4134 SOCIAL SECURITY	1,552	1,084	1,614
4135 MEDICARE	3,086	2,766	3,209
<b>BENEFITS</b>	<b>77,329</b>	<b>78,409</b>	<b>80,422</b>
<b>416 TRAVEL &amp; TRAINING</b>			
4162 TRAVEL	-	3,500	3,500
4163 CONFERENCES & CONVENTIONS	-	1,500	1,500
<b>TRAVEL &amp; TRAINING</b>	<b>-</b>	<b>5,000</b>	<b>5,000</b>
<b>420 MAINTENANCE</b>			
4202 BUILDINGS & GROUNDS	29,327	-	25,000
<b>MAINTENANCE</b>	<b>29,327</b>	<b>-</b>	<b>25,000</b>
<b>433 UTILITIES</b>			
4334 ELECTRICITY-BUILDINGS	4,174	-	4,341
<b>UTILITIES</b>	<b>4,174</b>	<b>-</b>	<b>4,341</b>
<b>423 PROFESSIONAL SERVICES</b>			
4231 AUDIT & LEGAL & PROF SVCS	2,394	19,000	5,000
<b>PROFESSIONAL SERVICES</b>	<b>2,394</b>	<b>19,000</b>	<b>5,000</b>
<b>430 OPERATING COSTS</b>			
4300 MISCELLANEOUS	-	-	-
4302 PRINTING	1,906	500	2,000
4303 DUES & SUBSCRIPTIONS	7,328	10,000	8,500
4304 POSTAGE	267	500	500
4306 RENTALS & LEASES	541	300	600
4311 GASOLINE	-	-	-
<b>OPERATING COSTS</b>	<b>10,042</b>	<b>11,300</b>	<b>11,600</b>
<b>440 SUPPLIES</b>			
4400 MISCELLANEOUS	-	-	-
<b>SUPPLIES</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>418 INSURANCE</b>			
4181 PROPERTY, BLDG, COMPUTER	1,097	157	1,141
4183 UNEMPLOYMENT	269	380	280
4184 WORKER'S COMPENSATION	950	1,045	988
4186 LIABILITY/GEN-PUBOF-LAW	20,619	13,336	21,444
<b>INSURANCE</b>	<b>22,935</b>	<b>14,918</b>	<b>23,852</b>
<b>DIV 1016 - TOTAL</b>	<b>339,521</b>	<b>312,442</b>	<b>355,394</b>

**City of Sulphur Budget Worksheet for FY 2026-2027**  
**\*\*\*General Fund Expenses\*\*\***  
**Department 1016: City Attorney**

Account Number/Name	FY 2025-2026 Actual & Projected	FY 2025-2026 Adopted Budget	FY 2026-2027 Proposed Budget
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410 SALARIES			
4101 REGULAR SALARIES	192,545	183,192	199,380
4102 OVERTIME	775	623	798
<b>SALARIES</b>	<b>193,320</b>	<b>183,815</b>	<b>200,178</b>
413 BENEFITS			
4131 RETIREMENT	53,611	54,042	55,755
4132 GROUP HEALTH & LIFE INS	18,966	20,406	19,725
4133 RETIREE HEALTH & LIFE INS	114	111	119
4134 SOCIAL SECURITY	1,552	1,084	1,614
4135 MEDICARE	3,086	2,766	3,209
<b>BENEFITS</b>	<b>77,329</b>	<b>78,409</b>	<b>80,422</b>
416 TRAVEL & TRAINING			
4162 TRAVEL	-	3,500	3,500
4163 CONFERENCES & CONVENTIONS	-	1,500	1,500
<b>TRAVEL &amp; TRAINING</b>	<b>-</b>	<b>5,000</b>	<b>5,000</b>
420 MAINTENANCE			
4202 BUILDINGS & GROUNDS	29,327	-	25,000
<b>MAINTENANCE</b>	<b>29,327</b>	<b>-</b>	<b>25,000</b>
433 UTILITIES			
4334 ELECTRICITY-BUILDINGS	4,174	-	4,341
<b>UTILITIES</b>	<b>4,174</b>	<b>-</b>	<b>4,341</b>
423 PROFESSIONAL SERVICES			
4231 AUDIT & LEGAL & PROF SVCS	2,394	19,000	5,000
<b>PROFESSIONAL SERVICES</b>	<b>2,394</b>	<b>19,000</b>	<b>5,000</b>
430 OPERATING COSTS			
4300 MISCELLANEOUS	-	-	-
4302 PRINTING	1,906	500	2,000
4303 DUES & SUBSCRIPTIONS	7,328	10,000	8,500
4304 POSTAGE	267	500	500
4306 RENTALS & LEASES	541	300	600
4311 GASOLINE	-	-	-
<b>OPERATING COSTS</b>	<b>10,042</b>	<b>11,300</b>	<b>11,600</b>
440 SUPPLIES			
4400 MISCELLANEOUS	-	-	-
<b>SUPPLIES</b>	<b>-</b>	<b>-</b>	<b>-</b>
418 INSURANCE			
4181 PROPERTY, BLDG, COMPUTER	1,097	157	1,141
4183 UNEMPLOYMENT	269	380	280
4184 WORKER'S COMPENSATION	950	1,045	988
4186 LIABILITY/GEN-PUBOF-LAW	20,619	13,336	21,444
<b>INSURANCE</b>	<b>22,935</b>	<b>14,918</b>	<b>23,852</b>
<b>DIV 1016 - TOTAL</b>	<b>339,521</b>	<b>312,442</b>	<b>355,394</b>

## **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

	2025	2026	2027
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	13
Training Officer	1	1	1
Administrative Assistant	1	1	1
Research & Stat. Analysis Officer	1	1	1
Fire Prevention Officer	3	3	3
	71	71	74

## Retirement Rates

Employee Contribution 10%

City of Sulphur Contribution 32%

## Acquisitions

New Pierce Pumper Apparatus	\$ 1,100,000
Positive Pressure Ventilation Fans (2)	\$ 18,000
2-N-1 Vehicle Prop with Propane Tank	\$ 61,000
Fire Cascade System for Southside Station (Prior Year)	\$ 90,000
<b>Total</b>	<b>\$ 1,269,000</b>

**City of Sulphur Budget Worksheet for FY 2026-2027**

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

**Department 2020: Fire Department**

Account Number/Name	FY 2025-2026 Actual & Projected	FY 2025-2026 Adopted Budget	FY 2026-2027 Proposed Budget
<b>410 SALARIES</b>			
4101 REGULAR SALARIES	3,969,758	3,409,354	4,278,095
4102 OVERTIME	520,304	650,000	541,116
4106 OTHER COMPENSATION	117,556	85,200	122,258
<b>SALARIES</b>	<b>4,607,618</b>	<b>4,144,554</b>	<b>4,941,469</b>
<b>413 BENEFITS</b>			
4131 RETIREMENT	1,609,774	1,475,461	1,689,809
4132 GROUP HEALTH & LIFE INS	713,718	547,931	751,267
4133 RETIREE HEALTH & LIFE INS	283,915	229,515	295,272
4135 MEDICARE	82,868	70,776	86,183
<b>BENEFITS</b>	<b>2,690,275</b>	<b>2,323,683</b>	<b>2,822,530</b>
<b>416 TRAVEL &amp; TRAINING</b>			
4161 TRAINING EDUCATION	22,904	17,770	22,600
4162 TRAVEL	6,391	15,700	24,150
4163 CONFERENCES & CONVENTIONS	1,367	2,725	1,450
<b>TRAVEL &amp; TRAINING</b>	<b>30,662</b>	<b>36,195</b>	<b>48,200</b>
<b>420 MAINTENANCE</b>			
4201 AUTOMOTIVE	125,931	35,800	54,300
4202 BUILDINGS & GROUNDS	150,882	65,500	65,200
4207 OTHER EQUIPMENT	5,969	5,225	10,050
<b>MAINTENANCE</b>	<b>282,782</b>	<b>106,525</b>	<b>129,550</b>
<b>433 UTILITIES</b>			
4333 CABLE	-	1,200	1,200
4334 ELECTRICITY-BUILDINGS	34,634	30,000	35,673
<b>UTILITIES</b>	<b>34,634</b>	<b>31,200</b>	<b>36,873</b>
<b>427 CONTRACTURAL SERVICES</b>			
4270 CONTRACTS	68,458	64,210	70,912
<b>CONTRACTURAL SERVICES</b>	<b>68,458</b>	<b>64,210</b>	<b>70,912</b>
<b>423 PROFESSIONAL SERVICES</b>			
4231 AUDIT & LEGAL & PROF SVCS	110	-	-
4236 MEDICAL	62,953	2,450	2,100
<b>PROFESSIONAL SERVICES</b>	<b>63,063</b>	<b>2,450</b>	<b>2,100</b>
<b>446 CLOTHING</b>			
4461 PROTECTIVE	49,914	112,300	117,050
4462 UNIFORM	17,699	11,800	15,930
<b>CLOTHING</b>	<b>67,613</b>	<b>124,100</b>	<b>132,980</b>

**City of Sulphur Budget Worksheet for FY 2026-2027**

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

**Department 2020: Fire Department**

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<b>TRAVEL &amp; TRAINING</b>	<b>30,662</b>	<b>36,195</b>	<b>48,200</b>
420 MAINTENANCE			
4201 AUTOMOTIVE	125,931	35,800	54,300
4202 BUILDINGS & GROUNDS	150,882	65,500	65,200
4207 OTHER EQUIPMENT	5,969	5,225	10,050
<b>MAINTENANCE</b>	<b>282,782</b>	<b>106,525</b>	<b>129,550</b>
433 UTILITIES			
4333 CABLE	-	1,200	1,200
4334 ELECTRICITY-BUILDINGS	34,634	30,000	35,673
<b>UTILITIES</b>	<b>34,634</b>	<b>31,200</b>	<b>36,873</b>
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<b>CLOTHING</b>	<b>67,613</b>	<b>124,100</b>	<b>132,980</b>

**City of Sulphur Budget Worksheet for FY 2026-2027**

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

**Department 2020: Fire Department**

Account Number/Name	FY 2025-2026 Actual & Projected	FY 2025-2026 Adopted Budget	FY 2026-2027 Proposed Budget
<b>430 OPERATING COSTS</b>			
4300 MISCELLANEOUS	88	475	300
4301 ADVERTISING	630	4,500	300
4302 PRINTING	2,042	150	600
4303 DUES & SUBSCRIPTIONS	4,380	2,885	4,005
4304 POST AGE	-	160	50
4307 FIRE PREVENTION	14,056	9,875	18,800
4311 GASOLINE	26,764	30,000	30,000
<b>OPERATING COSTS</b>	<b>47,960</b>	<b>48,145</b>	<b>54,055</b>
<b>418 INSURANCE</b>			
4181 PROPERTY, BLDG, COMPUTER	33,648	31,352	34,994
4182 FLEET	86,522	102,608	89,983
4183 UNEMPLOYMENT	7,048	9,226	7,330
4184 WORKER'S COMPENSATION	486,761	453,205	506,231
4186 LIABILITY/GEN-PUBOF-LAW	92,399	117,174	96,095
<b>INSURANCE</b>	<b>706,378</b>	<b>713,565</b>	<b>734,633</b>
<b>440 SUPPLIES</b>			
4400 MISCELLANEOUS	517	2,100	2,400
4401 OFFICE SUPPLIES	449	1,850	2,150
4402 JANITORIAL	5,910	3,000	4,500
4403 GROCERIES	1,710	2,700	3,075
4407 MEDICAL	797	4,700	5,000
<b>SUPPLIES</b>	<b>9,383</b>	<b>14,350</b>	<b>17,125</b>
<b>460 GENERAL EQUIPMENT</b>			
4600 OTHER EQUIPMENT < 5K	99,780	111,950	40,800
4601 OFFICE EQUIPMENT < 5K	8,318	4,850	4,000
4604 OFFICE FURNITURE < 5K	10,426	8,300	12,100
4606 TOOLS < 5K	5,293	4,400	12,600
4608 VEHICLE EQUIPMENT < 5K	-	-	3,500
<b>GENERAL EQUIPMENT</b>	<b>123,817</b>	<b>129,500</b>	<b>73,000</b>
<b>463 ACQUISITIONS OVER \$5,000</b>			
4632 BUILDINGS	-	-	-
4633 FURNITURE & EQUIPMENT	107,163	135,000	169,000
4635 TRANSPORTATION EQUIPMENT	53,304	75,000	1,100,000
<b>ACQUISITIONS OVER \$5,000</b>	<b>160,467</b>	<b>210,000</b>	<b>1,269,000</b>
<b>DIV 2020 - TOTAL</b>	<b>8,893,110</b>	<b>7,948,477</b>	<b>10,332,427</b>

**City of Sulphur Budget Worksheet for FY 2026-2027**

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

**Department 2020: Fire Department**

Account Number/Name	FY 2025-2026 Actual & Projected	FY 2025-2026 Adopted Budget	FY 2026-2027 Proposed Budget
<b>430 OPERATING COSTS</b>			
4300 MISCELLANEOUS	88	475	300
4301 ADVERTISING	630	4,500	300
4302 PRINTING	2,042	150	600
4303 DUES & SUBSCRIPTIONS	4,380	2,885	4,005
4304 POSTAGE	-	160	50
4307 FIRE PREVENTION	14,056	9,875	18,800
4311 GASOLINE	26,764	30,000	30,000
<b>OPERATING COSTS</b>	<b>47,960</b>	<b>48,145</b>	<b>54,055</b>
<b>418 INSURANCE</b>			
4181 PROPERTY, BLDG, COMPUTER	33,648	31,352	34,994
4182 FLEET	86,522	102,608	89,983
4183 UNEMPLOYMENT	7,048	9,226	7,330
4184 WORKER'S COMPENSATION	486,761	453,205	506,231
4186 LIABILITY/GEN-PUBOF-LAW	92,399	117,174	96,095
<b>INSURANCE</b>	<b>706,378</b>	<b>713,565</b>	<b>734,633</b>
<b>440 SUPPLIES</b>			
4400 MISCELLANEOUS	517	2,100	2,400
4401 OFFICE SUPPLIES	449	1,850	2,150

4402 JANITORIAL	5,910	3,000	4,500
4403 GROCERIES	1,710	2,700	3,075
4407 MEDICAL	797	4,700	5,000
<b>SUPPLIES</b>	<b>9,383</b>	<b>14,350</b>	<b>17,125</b>
460 GENERAL EQUIPMENT			
4600 OTHER EQUIPMENT < 5K	99,780	111,950	40,800
4601 OFFICE EQUIPMENT < 5K	8,318	4,850	4,000
4604 OFFICE FURNITURE < 5K	10,426	8,300	12,100
4606 TOOLS < 5K	5,293	4,400	12,600
4608 VEHICLE EQUIPMENT < 5K	-	-	3,500
<b>GENERAL EQUIPMENT</b>	<b>123,817</b>	<b>129,500</b>	<b>73,000</b>
463 ACQUISITIONS OVER \$5,000			
4632 BUILDINGS	-	-	-
4633 FURNITURE & EQUIPMENT	107,163	135,000	169,000
4635 TRANSPORTATION EQUIPMENT	53,304	75,000	1,100,000
<b>ACQUISITIONS OVER \$5,000</b>	<b>160,467</b>	<b>210,000</b>	<b>1,269,000</b>
<b>DIV 2020 - TOTAL</b>	<b>8,893,110</b>	<b>7,948,477</b>	<b>10,332,427</b>

**City of Sulphur Budget Worksheet for FY 2026-2027**

\*\*\*General Fund Expenses\*\*\*  
**Department 2020: Fire Department**

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<b>OPERATING COSTS</b>	<b>47,960</b>	<b>48,145</b>	<b>54,055</b>
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4608 VEHICLE EQUIPMENT < 5K	-	-	3,500
<b>GENERAL EQUIPMENT</b>	<b>123,817</b>	<b>129,500</b>	<b>73,000</b>
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<b>ACQUISITIONS OVER \$5,000</b>	<b>160,467</b>	<b>210,000</b>	<b>1,269,000</b>
<b>DIV 2020 - TOTAL</b>	<b>8,893,110</b>	<b>7,948,477</b>	<b>10,332,427</b>

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

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4635 TRANSPORTATION EQUIPMENT	53,304	75,000	1,100,000
<b>ACQUISITIONS OVER \$5,000</b>	<b>160,467</b>	<b>210,000</b>	<b>1,269,000</b>
<b>DIV 2020 - TOTAL</b>	<b>8,893,110</b>	<b>7,948,477</b>	<b>10,332,427</b>

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

Department 2020: Fire Department

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4635 TRANSPORTATION EQUIPMENT	53,304	75,000	1,100,000
<b>ACQUISITIONS OVER \$5,000</b>	<b>160,467</b>	<b>210,000</b>	<b>1,269,000</b>
<b>DIV 2020 - TOTAL</b>	<b>8,893,110</b>	<b>7,948,477</b>	<b>10,332,427</b>

## **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>2025</u>	<u>2026</u>	<u>2027</u>
Director & Building Official	1	1	1
City Inspectors	5	5	5
Inspection Administrative Assistant	1	1	1
	<u>7</u>	<u>7</u>	<u>7</u>

## Acquisitions

New Ford F150	<u>\$ 50,000</u>
<b>Total</b>	<b><u><u>\$ 50,000</u></u></b>

**City of Sulphur Budget Worksheet for FY 2026-2027**

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

**Department 4042: Inspections**

Account Number/Name	FY 2025-2026 Actual & Projected	FY 2025-2026 Adopted Budget	FY 2026-2027 Proposed Budget
410 SALARIES			
4101 REGULAR SALARIES	324,710	404,609	336,237
4102 OVERTIME	6,334	10,000	6,524
<b>SALARIES</b>	<b>331,044</b>	<b>414,609</b>	<b>342,761</b>
413 BENEFITS			
4131 RETIREMENT	102,556	119,360	106,658
4132 GROUP HEALTH & LIFE INS	58,441	68,219	60,779
4133 RETIREE HEALTH & LIFE INS	22,935	24,902	23,852
4135 MEDICARE	5,423	6,367	5,640
<b>BENEFITS</b>	<b>189,355</b>	<b>218,848</b>	<b>196,929</b>
416 TRAVEL & TRAINING			
4161 TRAINING EDUCATION	17,330	40,000	20,000
4162 TRAVEL	11,838	35,000	15,000
4163 CONFERENCES & CONVENTIONS	-	12,600	500
<b>TRAVEL &amp; TRAINING</b>	<b>29,168</b>	<b>87,600</b>	<b>35,500</b>
420 MAINTENANCE			
4201 AUTOMOTIVE	5,695	3,036	5,749
4202 BUILDINGS & GROUNDS	-	1,000	-
<b>MAINTENANCE</b>	<b>5,695</b>	<b>4,036</b>	<b>5,749</b>
427 CONTRACTURAL SERVICES			
4272 UNIFORMS	3,481	6,600	6,600
<b>CONTRACTURAL SERVICES</b>	<b>3,481</b>	<b>6,600</b>	<b>6,600</b>
423 PROFESSIONAL SERVICES			
4230 PROFESSIONAL SERVICES	15,145	-	-
<b>PROFESSIONAL SERVICES</b>	<b>15,145</b>	<b>-</b>	<b>-</b>
430 OPERATING COSTS			
4302 PRINTING	192	1,120	-
4303 DUES & SUBSCRIPTIONS	920	7,100	7,100
4311 GASOLINE	11,321	22,000	22,000
<b>OPERATING COSTS</b>	<b>12,433</b>	<b>30,220</b>	<b>29,100</b>
418 INSURANCE			
4181 PROPERTY, BLDG, COMPUTER	3,657	6,270	3,803
4182 FLEET	6,947	8,208	7,225
4183 UNEMPLOYMENT	428	931	445
4184 WORKER'S COMPENSATION	16,180	21,543	16,827
4186 LIABILITY/GEN-PUBOF-LAW	9,110	9,902	9,474
<b>INSURANCE</b>	<b>36,322</b>	<b>46,854</b>	<b>37,774</b>
440 SUPPLIES			
4400 MISCELLANEOUS	15,220	3,000	3,000
<b>SUPPLIES</b>	<b>15,220</b>	<b>3,000</b>	<b>3,000</b>
460 GENERAL EQUIPMENT			
4606 TOOLS < 5K	181	500	500
<b>GENERAL EQUIPMENT</b>	<b>181</b>	<b>500</b>	<b>500</b>
463 ACQUISITIONS OVER \$5,000			
4635 TRANSPORTATION EQUIPMENT	-	-	50,000
<b>ACQUISITIONS OVER \$5,000</b>	<b>-</b>	<b>-</b>	<b>50,000</b>
<b>DIV 4042 - TOTAL</b>	<b>638,044</b>	<b>812,267</b>	<b>707,913</b>

# Municipal Services

## Personnel

	<u>2025</u>	<u>2026</u>	<u>2027</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 2026-2027**  
**\*\*\*General Fund Expenses\*\*\***  
**Department 4041: Municipal Services**

Account Number/Name	FY 2025-2026 Actual & Projected	FY 2025-2026 Adopted Budget	FY 2026-2027 Proposed Budget
410 SALARIES			
4101 REGULAR SALARIES	248,492	115,889	257,313
4102 OVERTIME	689	600	710
<b>SALARIES</b>	<b>249,181</b>	<b>116,489</b>	<b>258,023</b>
413 BENEFITS			
4131 RETIREMENT	73,369	34,364	76,304
4132 GROUP HEALTH & LIFE INS	43,189	21,763	44,917
4134 RETIREE HEALTH	5,306	3,663	5,518
4135 MEDICARE	3,837	1,735	3,991
<b>BENEFITS</b>	<b>125,702</b>	<b>61,525</b>	<b>130,730</b>
416 TRAVEL & TRAINING			
4162 TRAVEL	1,685	-	1,800
<b>TRAVEL &amp; TRAINING</b>	<b>1,685</b>	<b>-</b>	<b>1,800</b>
420 MAINTENANCE			
4201 AUTOMOTIVE	916	400	953
<b>MAINTENANCE</b>	<b>916</b>	<b>400</b>	<b>953</b>
427 CONTRACTURAL SERVICES			
4272 UNIFORMS	2,122	600	600
4274 GRASS CUTTING & OTHER	155,924	150,000	150,000
<b>CONTRACTURAL SERVICES</b>	<b>158,046</b>	<b>150,600</b>	<b>150,600</b>
423 PROFESSIONAL SERVICES			
4231 AUDIT & LEGAL & PROF SVCS	180	2,500	500
<b>PROFESSIONAL SERVICES</b>	<b>180</b>	<b>2,500</b>	<b>500</b>
430 OPERATING COSTS			
4300 MISCELLANEOUS	5,986	4,400	5,600
4302 PRINTING	-	1,743	-
4311 GASOLINE	461	2,200	2,200
<b>OPERATING COSTS</b>	<b>6,447</b>	<b>8,343</b>	<b>7,800</b>
418 INSURANCE			
4181 PROPERTY, BLDG, COMPUTER	3,292	6,270	3,424
4182 FLEET	1,551	1,825	1,613
4183 UNEMPLOYMENT	247	245	257
4184 WORKER'S COMPENSATION	10,796	6,530	11,228
4186 LIABILITY/GEN-PUBOF-LAW	3,904	4,951	4,060
<b>INSURANCE</b>	<b>19,790</b>	<b>19,821</b>	<b>20,582</b>
<b>DIV 4041 - TOTAL</b>	<b>561,947</b>	<b>359,678</b>	<b>570,988</b>

# **SULPHUR POLICE DEPARTMENT**

## **ANIMAL CONTROL**

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

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

Funding is provided for the general operation of the department.

# Police Department

## Personnel

	<u>2025</u>	<u>2026</u>	<u>2027</u>
Chief	1	1	1
Deputy Chief	1	1	1
Assistant Chief	1	0	0
Major	2	2	2
Captain	10	10	10
Sergeant	7	7	7
Patrol Officer	28	28	32
Communication Officer	8	8	9
Warden	1	1	1
Jailer	8	8	8
Administrative Assistant	1	1	1
Records Clerk	6	6	6
Evidence Technician	3	3	3
	<u>77</u>	<u>77</u>	<u>81</u>

## Retirement Rates

Employee Contribution 10%

City of Sulphur Contribution 29.35%

## Acquisitions

7 New Police Units	\$ 500,000
Perimeter Fence Around the Police Department	\$ 90,000
New Desks	\$ 8,000
<b>Total</b>	<b>\$ 598,000</b>

## State Drug Fund

No major acquisitions are proposed.

**City of Sulphur Budget Worksheet for FY 2026-2027**

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

**Department 3030: Regular Police**

Account Number/Name	FY 2025-2026 Actual & Projected	FY 2025-2026 Adopted Budget	FY 2026-2027 Proposed Budget
<b>410 SALARIES</b>			
4101 REGULAR SALARIES	3,159,387	3,127,435	3,458,153
4102 OVERTIME	363,981	555,936	378,540
4104 SPECIAL OVERTIME	-	5,000	5,000
4106 OTHER COMPENSATION	97,334	84,000	101,227
<b>SALARIES</b>	<b>3,620,702</b>	<b>3,772,371</b>	<b>3,942,920</b>
<b>413 BENEFITS</b>			
4131 RETIREMENT	1,295,935	1,113,367	1,367,772
4132 GROUP HEALTH & LIFE INS	667,317	540,618	706,010
4133 RETIREE HEALTH & LIFE INS	273,889	217,321	284,845
4135 MEDICARE	64,028	54,699	66,589
<b>BENEFITS</b>	<b>2,301,169</b>	<b>1,926,005</b>	<b>2,425,216</b>
<b>416 TRAVEL &amp; TRAINING</b>			
4161 TRAINING EDUCATION	36,416	29,795	37,710
4162 TRAVEL	17,876	25,464	26,000
4163 CONFERENCES & CONVENTIONS	512	1,500	1,500
<b>TRAVEL &amp; TRAINING</b>	<b>54,804</b>	<b>56,759</b>	<b>65,210</b>
<b>420 MAINTENANCE</b>			
4201 AUTOMOTIVE	103,392	100,000	114,000
4202 BUILDINGS & GROUNDS	56,168	28,200	87,000
4204 COMMUNICATIONS EQUIPMENT	20,205	15,000	17,081
4206 OFFICE EQUIP & COMPUTERS	-	-	-
<b>MAINTENANCE</b>	<b>179,765</b>	<b>143,200</b>	<b>218,081</b>
<b>433 UTILITIES</b>			
4334 ELECTRICITY-BUILDINGS	41,829	32,000	43,502
<b>UTILITIES</b>	<b>41,829</b>	<b>32,000</b>	<b>43,502</b>
<b>427 CONTRACTURAL SERVICES</b>			
4270 CONTRACTS	21,034	25,000	23,652
4274 GRASS CUTTING & OTHER	-	7,500	7,500
<b>CONTRACTURAL SERVICES</b>	<b>21,034</b>	<b>32,500</b>	<b>31,152</b>
<b>423 PROFESSIONAL SERVICES</b>			
4231 AUDIT & LEGAL & PROF SVCS	-	-	-
4234 CORONER & PATHOLOGY	69,301	60,000	70,000
4236 MEDICAL	40	10,000	5,000
4238 MEDICAL/ JAIL	4,549	15,000	15,000
<b>PROFESSIONAL SERVICES</b>	<b>73,890</b>	<b>85,000</b>	<b>90,000</b>
<b>446 CLOTHING</b>			
4462 UNIFORM	12,119	45,000	49,250
4463 PRISONER UNIFORMS	1,000	1,200	2,500
<b>CLOTHING</b>	<b>13,119</b>	<b>46,200</b>	<b>51,750</b>

**City of Sulphur Budget Worksheet for FY 2026-2027**

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

**Department 3010: Regular Police**

Account Number/Name	FY 2025-2026 Actual & Projected	FY 2025-2026 Adopted Budget	FY 2026-2027 Proposed Budget
<b>430 OPERATING COSTS</b>			
4300 MISCELLANEOUS	535	-	-
4301 ADVERTISING	27,542	25,750	30,000
4302 PRINTING	1,510	1,600	1,600
4303 DUES & SUBSCRIPTIONS	6,920	4,621	5,300
4304 POSTAGE	209	-	500
4311 GASOLINE	134,232	155,750	170,750
<b>OPERATING COSTS</b>	<b>170,948</b>	<b>187,721</b>	<b>208,150</b>
<b>418 INSURANCE</b>			
4181 PROPERTY, BLDG, COMPUTER	48,058	54,865	49,980
4182 FLEET	72,877	86,197	75,792
4183 UNEMPLOYMENT	5,447	8,283	5,665
4184 WORKER'S COMPENSATION	168,317	165,095	175,050
4186 LIABILITY/GEN-PUBOF-LAW	198,301	204,970	206,233
<b>INSURANCE</b>	<b>493,000</b>	<b>519,410</b>	<b>512,720</b>
<b>440 SUPPLIES</b>			
4400 MISCELLANEOUS / I D	6,983	6,000	3,000
4401 OFFICE SUPPLIES	13,442	4,800	10,000
4402 JANITORIAL	3,725	500	3,000
4403 GROCERIES	34,240	36,000	36,000
4406 PHOTOGRAPHIC & BATTERIES	1,047	1,500	2,000
4407 MEDICAL	3,651	2,000	2,500
4416 TRAFFIC CONTROL	-	-	1,000
4417 JAIL	8,992	3,600	5,000
4419 TRAINING	89,291	30,500	93,100
4420 EVIDENCE SUPPLIES	-	-	8,000
<b>SUPPLIES</b>	<b>161,371</b>	<b>84,900</b>	<b>163,600</b>
<b>460 GENERAL EQUIPMENT</b>			
4600 OTHER EQUIPMENT < 5K	4,533	10,500	14,500
4601 OFFICE EQUIPMENT < 5K	-	1,000	2,000
4602 COMMUNICATION EQUIPMENT < 5K	24,528	65,000	40,000
4604 OFFICE FURNITURE < 5K	2,556	4,000	5,000
4607 APPLIANCES & KITCHEN EQUIPMENT < 5K	558	3,000	3,000
4608 VEHICLE EQUIPMENT < 5K	4,393	4,000	6,000
<b>GENERAL EQUIPMENT</b>	<b>36,568</b>	<b>87,500</b>	<b>70,500</b>
<b>463 ACQUISITIONS OVER \$5,000</b>			
4632 BUILDINGS	-	-	90,000
4633 FURNITURE & EQUIPMENT	-	-	8,000
4635 TRANSPORTATION EQUIPMENT	457,151	500,000	500,000
<b>ACQUISITIONS OVER \$5,000</b>	<b>457,151</b>	<b>500,000</b>	<b>598,000</b>
<b>449 CANINE CARE</b>			
4491 CANINE CARE	5,974	3,000	8,000
<b>CANINE CARE</b>	<b>5,974</b>	<b>3,000</b>	<b>8,000</b>
<b>497 SPECIAL ACTIVITY</b>			
4977 CRIME PREVENTION	5,242	9,000	10,000
4979 SRT	1,035	3,000	10,000
<b>SPECIAL ACTIVITY</b>	<b>6,277</b>	<b>12,000</b>	<b>20,000</b>
<b>DIV 3030 - TOTAL</b>	<b>7,637,601</b>	<b>7,488,566</b>	<b>8,448,802</b>

## Animal Control

### Personnel

	<u>2025</u>	<u>2026</u>	<u>2027</u>
Animal Control Supervisor	1	1	1
Animal Control Officer I	2	2	2
Animal Control Officer II	1	1	1
Administrative Assistant	0	0	1
	<u>4</u>	<u>4</u>	<u>5</u>

### Acquisitions

New Ford F150	<u>\$ 48,000</u>
<b>Total</b>	<b><u>\$ 48,000</u></b>

**City of Sulphur Budget Worksheet for FY 2026-2027**

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

**Department 3032: Animal Control**

Account Number/Name	FY 2025-2026 Actual & Projected	FY 2025-2026 Adopted Budget	FY 2026-2027 Proposed Budget
<b>410 SALARIES</b>			
4101 REGULAR SALARIES	193,521	189,133	225,391
4102 OVERTIME	4,714	6,760	4,879
<b>SALARIES</b>	<b>198,235</b>	<b>195,893</b>	<b>230,270</b>
<b>413 BENEFITS</b>			
4131 RETIREMENT	58,854	57,788	66,208
4132 GROUP HEALTH & LIFE INS	42,027	36,325	46,208
4133 RETIREE HEALTH & LIFE INS	5,325	4,620	5,538
4135 MEDICARE	3,229	3,077	3,358
<b>BENEFITS</b>	<b>109,435</b>	<b>101,810</b>	<b>121,312</b>
<b>416 TRAVEL &amp; TRAINING</b>			
4161 TRAINING EDUCATION	253	1,100	1,100
4162 TRAVEL	96	1,900	1,700
<b>TRAVEL &amp; TRAINING</b>	<b>349</b>	<b>3,000</b>	<b>2,800</b>
<b>420 MAINTENANCE</b>			
4201 AUTOMOTIVE	3,792	2,500	2,500
4202 BUILDINGS & GROUNDS	18,151	25,000	15,000
4207 OTHER EQUIPMENT	2,247	2,000	2,000
<b>MAINTENANCE</b>	<b>24,190</b>	<b>29,500</b>	<b>19,500</b>
<b>433 UTILITIES</b>			
4334 ELECTRICITY-BUILDINGS	5,942	7,800	6,180
<b>UTILITIES</b>	<b>5,942</b>	<b>7,800</b>	<b>6,180</b>
<b>427 CONTRACTURAL SERVICES</b>			
4270 CONTRACTS	3,064	3,120	3,600
4272 UNIFORMS	1,146	1,000	1,600
<b>CONTRACTURAL SERVICES</b>	<b>4,210</b>	<b>4,120</b>	<b>5,200</b>
<b>450 LICENSES &amp; PERMITS</b>			
4501 LICENSES & PERMITS	570	525	613
<b>LICENSES &amp; PERMITS</b>	<b>570</b>	<b>525</b>	<b>613</b>
<b>423 PROFESSIONAL SERVICES</b>			
4230 PROFESSIONAL SERVICES	63	-	-
4235 VETERINARY FEES	-	600	600
<b>PROFESSIONAL SERVICES</b>	<b>63</b>	<b>600</b>	<b>600</b>
<b>446 CLOTHING</b>			
4461 PROTECTIVE	318	1,500	750
<b>CLOTHING</b>	<b>318</b>	<b>1,500</b>	<b>750</b>

**City of Sulphur Budget Worksheet for FY 2026-2027**  
**\*\*\*General Fund Expenses\*\*\***  
**Department 3032: Animal Control**

Account Number/Name	FY 2025-2026 Actual & Projected	FY 2025-2026 Adopted Budget	FY 2026-2027 Proposed Budget
430 OPERATING COSTS			
4300 MISCELLANEOUS	178	-	-
4311 GASOLINE	3,029	6,000	6,000
<b>OPERATING COSTS</b>	<b>3,207</b>	<b>6,000</b>	<b>6,000</b>
418 INSURANCE			
4181 PROPERTY, BLDG, COMPUTER	5,852	5,275	6,086
4182 FLEET	5,427	8,592	5,644
4183 UNEMPLOYMENT	286	557	297
4184 WORKER'S COMPENSATION	5,483	7,314	5,702
4186 LIABILITY/GEN-PUBOF-LAW	5,206	8,886	7,288
<b>INSURANCE</b>	<b>22,254</b>	<b>30,624</b>	<b>25,017</b>
440 SUPPLIES			
4400 MISCELLANEOUS	1,297	2,500	1,500
4402 JANITORIAL SUPPLIES	148	-	500
4410 PHARMACEUTICAL	1,365	1,500	1,200
4418 KENNEL	1,433	900	1,500
<b>SUPPLIES</b>	<b>4,243</b>	<b>4,900</b>	<b>4,700</b>
460 GENERAL EQUIPMENT			
4600 OTHER EQUIPMENT < 5K	3,138	5,000	3000
4606 TOOLS < 5K	133	500	500
<b>GENERAL EQUIPMENT</b>	<b>3,271</b>	<b>5,500</b>	<b>3,500</b>
463 ACQUISITIONS OVER \$5,000			
4633 FURNITURE & EQUIPMENT	-	15,000	-
4635 TRANSPORTATION EQUIPMENT	-	-	48,000
<b>ACQUISITIONS OVER \$5,000</b>	<b>-</b>	<b>15,000</b>	<b>48,000</b>
<b>DIV 3032 - TOTAL</b>	<b>376,287</b>	<b>406,772</b>	<b>474,442</b>

## **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>2025</u>	<u>2026</u>	<u>2027</u>
Operation Manager	1	1	1
Assistant Maintenance Supervisor	1	1	1
Administrative Assistant	1	1	1
Foreman	0	0	1
Equipment Operator	4	4	4
Driver	8	8	10
Laborer	15	15	18
Laborer (Part-time)	4	4	4
	<u>34</u>	<u>34</u>	<u>40</u>

**Acquisitions**

Dump Truck	\$ 135,000
2 New Ford F150s	\$ 100,000
<b>Total</b>	<b><u><u>\$ 235,000</u></u></b>

**City of Sulphur Budget Worksheet for FY 2026-2027**  
**\*\*\*General Fund Expenses\*\*\***  
**Department 5052: Streets**

Account Number/Name	FY 2025-2026 Actual & Projected	FY 2025-2026 Adopted Budget	FY 2026-2027 Proposed Budget
<b>410 SALARIES</b>			
4101 REGULAR SALARIES	972,699	966,987	1,136,470
4102 OVERTIME	16,312	20,000	16,801
4106 OTHER COMPENSATION	501	-	516
<b>SALARIES</b>	<b>989,512</b>	<b>986,987</b>	<b>1,153,788</b>
<b>413 BENEFITS</b>			
4131 RETIREMENT	291,800	291,161	333,472
4132 GROUP HEALTH & LIFE INS	261,030	227,670	283,471
4133 RETIREE HEALTH & LIFE INS	75,620	74,592	78,645
4134 SOCIAL SECURITY	3,384	7,607	3,519
4135 MEDICARE	16,325	17,965	16,978
<b>BENEFITS</b>	<b>648,159</b>	<b>618,995</b>	<b>716,085</b>
<b>416 TRAVEL &amp; TRAINING</b>			
4161 TRAINING EDUCATION	327	2,200	2,200
4162 TRAVEL	-	500	500
4163 CONFERENCES & CONVENTIONS	-	-	800
<b>TRAVEL &amp; TRAINING</b>	<b>327</b>	<b>2,700</b>	<b>3,500</b>
<b>420 MAINTENANCE</b>			
4201 AUTOMOTIVE	52,271	47,500	50,000
4202 BUILDINGS & GROUNDS	27,185	120,000	100,000
4203 MAJOR REPAIRS PRJCTS	-	130,000	117,975
4205 ELECTRICAL	344	2,500	2,500
4207 OTHER EQUIPMENT	2,252	-	-
4214 RE-BILL PROJECTS	44,056	2,000	10,000
<b>MAINTENANCE</b>	<b>126,108</b>	<b>302,000</b>	<b>280,475</b>
<b>433 UTILITIES</b>			
4331 TELEPHONE	3,809	-	-
4335 ELECTRICITY-STREET LIGHTS	355,786	395,000	371,796
<b>UTILITIES</b>	<b>359,595</b>	<b>395,000</b>	<b>371,796</b>
<b>427 CONTRACTURAL SERVICES</b>			
4270 CONTRACTS	11,974	30,000	30,000
4271 B F I CONTRACT	2,112,983	2,148,655	2,372,931
4274 GRASS CUTTING & OTHER	64,848	125,000	155,000
<b>CONTRACTURAL SERVICES</b>	<b>2,189,805</b>	<b>2,303,655</b>	<b>2,557,931</b>
<b>423 PROFESSIONAL SERVICES</b>			
4230 PROFESSIONAL SERVICES	-	-	30,000
<b>PROFESSIONAL SERVICES</b>	<b>-</b>	<b>-</b>	<b>30,000</b>
<b>446 CLOTHING</b>			
4461 PROTECTIVE	524	750	750
<b>CLOTHING</b>	<b>524</b>	<b>750</b>	<b>750</b>

**City of Sulphur Budget Worksheet for FY 2026-2027**

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

**Department 5052: Streets**

Account Number/Name	FY 2025-2026 Actual & Projected	FY 2025-2026 Adopted Budget	FY 2026-2027 Proposed Budget
430 OPERATING COSTS			
4300 MISCELLANEOUS	4,882	700	5,000
4311 GASOLINE	37,675	60,000	45,000
<b>OPERATING COSTS</b>	<b>42,557</b>	<b>60,700</b>	<b>50,000</b>
418 INSURANCE			
4181 PROPERTY, BLDG, COMPUTER	77,731	31,352	80,840
4182 FLEET	48,688	57,587	50,636
4183 UNEMPLOYMENT	1,381	1,522	1,436
4184 WORKER'S COMPENSATION	121,685	115,135	126,552
4186 LIABILITY/GEN-PUBOF-LAW	44,247	41,258	46,017
<b>INSURANCE</b>	<b>293,732</b>	<b>246,854</b>	<b>305,481</b>
440 SUPPLIES			
4400 MISCELLANEOUS	4,106	10,000	27,500
4402 JANITORIAL	470	600	700
4403 GROCERIES	-	600	800
4408 CHEMICAL	3,247	12,500	12,000
4412 ASPHALT STREET REPAIR	35,706	55,000	50,000
4413 CEMENT STREET REPAIR	19,723	40,000	45,000
4414 OTHER STREET REPAIR	49,162	35,000	45,000
4415 DRAINAGE	6,247	115,500	20,000
4416 TRAFFIC CONTROL	38,956	100,000	95,000
<b>SUPPLIES</b>	<b>157,617</b>	<b>369,200</b>	<b>296,000</b>
460 GENERAL EQUIPMENT			
4600 OTHER EQUIPMENT < 5K	4,076	3,100	6,494
4604 OFFICE FURNITURE < 5K	-	1,500	-
4606 TOOLS < 5K	2,318	5,000	5,000
<b>GENERAL EQUIPMENT</b>	<b>6,394</b>	<b>9,600</b>	<b>11,494</b>
463 ACQUISITIONS OVER 5K			
4633 FURNITURE & EQUIPMENT	108,000	108,000	-
4635 TRANSPORTATION EQUIPMENT	525,000	525,000	235,000
<b>ACQUISITIONS OVER \$5,000</b>	<b>633,000</b>	<b>633,000</b>	<b>235,000</b>
<b>DIV 5052 - TOTAL</b>	<b>5,447,330</b>	<b>5,929,441</b>	<b>6,012,301</b>

# Department of Public Works

## Shop Division

### Personnel

	<u>2025</u>	<u>2026</u>	<u>2027</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

No major acquisitions are proposed.

**City of Sulphur Budget Worksheet for FY 2026-2027**  
**\*\*\*General Fund Expenses\*\*\***  
**Department 5053: Shop**

Account Number/Name	FY 2025-2026 Actual & Projected	FY 2025-2026 Adopted Budget	FY 2026-2027 Proposed Budget
410 SALARIES			
4101 REGULAR SALARIES	237,815	266,341	246,257
4102 OVERTIME	518	300	534
4106 OTHER COMPENSATION	4,402	4,815	6,500
<b>SALARIES</b>	<b>242,735</b>	<b>271,456</b>	<b>253,291</b>
413 BENEFITS			
4131 RETIREMENT	74,464	80,080	77,443
4132 GROUP HEALTH & LIFE INS	43,428	39,531	45,166
4133 RETIREE HEALTH & LIFE INS	44,354	41,194	46,128
4135 MEDICARE	3,936	4,108	4,093
<b>BENEFITS</b>	<b>166,182</b>	<b>164,912</b>	<b>172,829</b>
416 TRAVEL & TRAINING			
4161 TRAINING EDUCATION	853	1,200	1,200
4162 TRAVEL	-	400	400
<b>TRAVEL &amp; TRAINING</b>	<b>853</b>	<b>1,600</b>	<b>1,600</b>
420 MAINTENANCE			
4201 AUTOMOTIVE	2,482	2,000	2,000
4202 BUILDINGS & GROUNDS	9,091	7,700	8,600
4207 OTHER EQUIPMENT	2,259	6,500	5,800
4211 SHOP PARTS	9,757	5,000	5,000
<b>MAINTENANCE</b>	<b>23,589</b>	<b>21,200</b>	<b>21,400</b>
433 UTILITIES			
4334 ELECTRICITY- BUILDING	15,374	15,000	15,989
<b>UTILITIES</b>	<b>15,374</b>	<b>15,000</b>	<b>15,989</b>
427 CONTRACTURAL SERVICES			
4270 CONTRACTS	6,003	4,784	4,584
<b>CONTRACTURAL SERVICES</b>	<b>6,003</b>	<b>4,784</b>	<b>4,584</b>
450 LICENSES & PERMITS			
4501 LICENSES & PERMITS	64	900	900
<b>LICENSES &amp; PERMITS</b>	<b>64</b>	<b>900</b>	<b>900</b>
430 OPERATING COSTS			
4311 GASOLINE	1,913	1,800	5,000
4313 DIESEL FOR GENERATORS	-	4,190	-
<b>OPERATING COSTS</b>	<b>1,913</b>	<b>5,990</b>	<b>5,000</b>
418 INSURANCE			
4181 PROPERTY, BLDG, COMPUTER	25,602	18,811	26,626
4182 FLEET	3,876	4,558	4,031
4183 UNEMPLOYMENT	340	581	353
4184 WORKER'S COMPENSATION	13,603	14,362	14,147
4186 LIABILITY/GEN-PUBOF-LAW	6,507	6,601	6,767
<b>INSURANCE</b>	<b>49,928</b>	<b>44,913</b>	<b>51,925</b>
440 SUPPLIES			
4400 MISCELLANEOUS	1,196	4,720	4,000
4421 SHOP OPERATIONAL	1,145	3,600	3,600
<b>SUPPLIES</b>	<b>2,342</b>	<b>8,320</b>	<b>7,600</b>
460 GENERAL EQUIPMENT			
4600 OTHER EQUIPMENT < 5K	4,192	4,000	4,850
4606 TOOLS < 5K	3,225	4,500	1,004
<b>GENERAL EQUIPMENT</b>	<b>7,417</b>	<b>8,500</b>	<b>5,854</b>
463 ACQUISITIONS OVER \$5,000			
4635 TRANSPORTATION EQUIPMENT	48,964	52,000	-
<b>ACQUISITIONS OVER \$5,000</b>	<b>48,964</b>	<b>52,000</b>	<b>-</b>
<b>DIV 5053 - TOTAL</b>	<b>565,363</b>	<b>599,576</b>	<b>540,972</b>

# Department of Motor Vehicles

## City of Sulphur Budget Worksheet for FY 2026-2027

### \*\*\*DMV Fund Expenses\*\*\*

#### Department 6062: Department of Motor Vehicles

Account Number/Name	FY 2025-2026 Actual & Projected	FY 2025-2026 Adopted Budget	FY 2026-2027 Proposed Budget
420 MAINTENANCE			
4202 BUILDINGS & GROUNDS	1,023	1,500	1,500
MAINTENANCE	1,023	1,500	1,500
433 UTILITIES			
4332 NATURAL GAS	-	-	-
4334 BUILDING ELECTRICITY	8,230	7,623	8,559
4338 WATER BILL	-	-	-
UTILITIES	8,230	7,623	8,559
427 CONTRACTURAL SERVICES			
4270 CONTRACTS	72,639	72,000	72,000
CONTRACTURAL SERVICES	72,639	72,000	72,000
423 PROFESSIONAL SERVICES			
4230 PROFESSIONAL SERVICES	-	20,000	-
PROFESSIONAL SERVICES	-	20,000	-
440 SUPPLIES			
4401 OFFICE SUPPLIES	-	500	500
4402 JANITORIAL	1,098	500	1,200
SUPPLIES	1,098	1,000	1,700
<b>DIV 6062 - TOTAL</b>	<b>82,990</b>	<b>102,123</b>	<b>83,759</b>

# **DRUG SEIZURE FUND**

## **Acquisitions**

No major acquisitions are proposed.

**CITY OF SULPHUR, LOUISIANA**  
**DRUG SEIZURE FUNDS - BUDGET FOR YEAR ENDING**  
**June 30, 2027**

Prior Year FY 2024-2025	Current Year FY 2025-2026	Upcoming Year FY 2026-2027
----------------------------	------------------------------	-------------------------------

Audited	Original Budget	Last Adopted Budget	Actual Year-to-Date as of March 20, 2023	Estimated Remaining for Year	Projected Actual at Year End	% Change Last Adopted Budget vs. Projected Actual		Proposed Budget	% Change Last Projected Actual Result at Year End vs. Proposed Budget
						Result at Year End	Result at Year End		
-	100,000	100,000	-	-	-	-100.00%	-	-	-
4,583	13,000	13,000	1,383	461	1,844	-85.82%	5,000	171.21%	
5,292	-	-	5,035	1,278	6,313	-	1,500	0.00%	
9,876	113,000	113,000	6,418	1,739	8,157	-92.78%	6,500	-20.31%	
-	15,000	15,000	-	-	-	-100.00%	-	-	
1,012	1,100	1,100	754	251	1,005	-8.60%	1,100	9.40%	
-	-	-	8,901	1,978	10,879	-	-	0.00%	
1,012	16,100	16,100	9,655	2,229	11,884	-26.18%	1,100	-90.74%	
\$ 10,888	\$ 129,100	\$ 129,100	\$ 16,073	\$ 3,969	\$ 20,041	\$ -84.48%	\$ 7,600	\$ -62.08%	

**SUMMARY OF REVENUES - BY SOURCE**

<b>State sources:</b>	
State Seizure Funds	-
Interest on Investments	13,000
Other Revenue	5,292
Total Revenues from State Sources	113,000
<b>Federal sources:</b>	
Federal Seizure Funds	15,000
Interest on Investments	1,100
Other Revenue	-
Total Revenues from Federal Sources	16,100
Total Revenues by Sources	129,100

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

<b>Department and Function</b>	
Public Safety	-
Police	-
Total Expenditures by Department and Function	-

**SUMMARY OF EXPENDITURES - BY CHARACTERS:**

<b>Characters</b>	
Travel and training	-
Operating cost	-
General equipment under \$5,000	-
Equipment and other acquisitions over \$5,000	40,000
Special and other Activities	5,000
Total Expenditures by Characters	45,000
Excess (deficiency) of revenues over (under) expenditures	(12,893)

**OTHER FINANCING SOURCES (USES):**

Transfer in (out)	-
Total other financing sources (uses)	-
Net change in fund balance	(8,924)
<b>Beginning Fund Balance</b>	228,676
<b>Ending Fund Balance</b>	219,752

**City of Sulphur Budget Worksheet for FY 2026-2027**

Account Number	Account Description	FY 2025-2026 Actual & Projected	FY 2025-2026 Adopted Budget	FY 2026-2027 Proposed Budget
002-00-00-361-0000-3611	INTEREST / INTEREST ON INVESTMENTS	258	300	300
002-00-00-338-0000-3381	DRUG FUND / FEDERAL SEIZURE FUNDS	-	10,000	-
002-00-00-338-0000-3383	DRUG FUND / SALE OF SEIZED ITEMS	-	-	-
002-00-00-395-0000-3950	MISCELLANEOUS / MISCELLANEOUS	-	-	-
	Miscellaneous	258	10,300	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	10,879	-	-
	Other Financing Sources	10,879	-	-
<b>TOTAL</b>		<b>11,137</b>	<b>10,300</b>	<b>300</b>

**City of Sulphur Budget Worksheet for FY 2026-2027**

**\*\*\*Federal/Justice Drug Fund Revenue\*\*\***

Account Number	Account Description	FY 2025-2026 Actual & Projected	FY 2025-2026 Adopted Budget	FY 2026-2027 Proposed Budget
005-00-00-361-0000-3611	INTEREST / INTEREST ON INVESTMENTS	747	800	800
005-00-00-338-0000-3381	DRUG FUND / FEDERAL SEIZURE FUNDS	-	5,000	-
	Miscellaneous	747	5,800	800
<b>TOTAL</b>		<b>747</b>	<b>5,800</b>	<b>800</b>

**City of Sulphur Budget Worksheet for FY 2026-2027**

**\*\*\*State Drug Fund Revenue\*\*\***

Account Number	Account Description	FY 2025-2026 Actual & Projected	FY 2025-2026 Adopted Budget	FY 2026-2027 Proposed Budget
003-00-00-361-0000-3611	INTEREST / INTEREST ON INVESTMENTS	1,844	13,000	5,000
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	4,400	-	-
003-00-00-338-0000-3384	DRUG FUND / DET. SEX OFFENSE STATE SZR	-	-	-
003-00-00-361-0000-3611	MISCELLANEOUS / MISCELLANEOUS	1,913	-	1,500
	Miscellaneous	8,157	113,000	6,500
<b>TOTAL</b>		<b>8,157</b>	<b>113,000</b>	<b>6,500</b>

**City of Sulphur Budget Worksheet for FY 2026-2027**

**\*\*\* Federal Drug Fund Expense \*\*\***

Account Number/Name	FY 2025-2026 Actual & Projected	FY 2025-2026 Adopted Budget	FY 2026-2027 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	-	-	-
<b>DIV 3020 - Total</b>	<b>-</b>	<b>-</b>	<b>-</b>

\*\*\* There are no expenditures planned on Federal Drug Fund for the budget year 2026-2027.

**City of Sulphur Budget Worksheet for FY 2026-2027**

**\*\*\* State Drug Fund Expense \*\*\***

Account Number/Name	FY 2025-2026 Actual & Projected	FY 2025-2026 Adopted Budget	FY 2026-2027 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	22,965	40,000	-
4635 TRANSPORTATION EQUIPMENT	-	-	-
ACQUISITIONS OVER \$5,000	22,965	40,000	-
497 SPECIAL ACTIVITY			
4978 DRUG ENFORCEMENT	6,000	5,000	6,000
SPECIAL ACTIVITY	6,000	5,000	6,000
<b>DIV 0000 - Total</b>	<b>28,965</b>	<b>45,000</b>	<b>6,000</b>



**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, 2027**

	Prior Year FY 2024-2025		Current Year FY 2025-2026					Upcoming Year FY 2026-2027	
	Audited	Budget	Original Budget	Last Adopted Budget	Actual March 19, 2025	Estimated Remaining for Year	Projected Actual at Year End	Proposed Budget	% Change Last Projected Actual Result at Year End vs. Proposed Budget
<b>OPERATING REVENUES:</b>									
Charges for water services	\$ 3,870,728	\$ 4,457,649	\$ 4,457,649	\$ 4,457,649	\$ 3,229,910	\$ 1,076,637	\$ 4,306,548	\$ 4,335,905	-3.39%
Charges for sewer services	6,009,066	6,936,155	6,936,155	6,936,155	4,800,999	1,600,333	6,401,333	7,236,363	-7.71%
Total Operating Revenues	9,879,794	11,393,804	11,393,804	11,393,804	8,030,909	2,676,970	10,707,881	11,572,268	-6.02%
<b>OPERATING EXPENSES - BY DEPARTMENT:</b>									
Administration	906,565	1,177,501	1,177,501	1,177,501	687,625	259,212	946,836	1,212,082	-19.59%
Utility Billing	619,168	621,916	621,916	621,916	379,848	143,591	523,439	573,062	-15.83%
Water Operation	2,937,638	2,534,733	2,534,733	2,534,733	1,726,861	720,752	2,447,612	3,042,511	-3.44%
Water Maintenance	1,201,760	1,256,759	1,256,759	1,256,759	1,119,955	369,392	1,489,347	1,456,042	18.51%
Wastewater Operation	5,347,453	5,471,054	5,471,054	5,471,054	3,342,151	1,359,855	4,702,007	5,569,808	-14.06%
Wastewater Maintenance	835,785	898,817	898,817	898,817	471,576	204,533	676,109	1,007,874	-24.78%
Total Expenses by Department	11,848,368	11,960,780	11,960,780	11,960,780	7,728,016	3,057,334	10,785,351	12,861,379	-9.83%
<b>OPERATING EXPENSES - BY CHARACTERS:</b>									
Salaries	2,251,485	2,059,880	2,059,880	2,059,880	1,473,518	491,173	1,964,691	2,154,175	-4.62%
Employee benefits	529,440	1,049,510	1,049,510	1,049,510	807,009	358,671	1,165,680	1,227,309	11.07%
Travel and training	28,568	35,410	35,410	35,410	9,518	6,609	16,127	37,070	-54.46%
Maintenance	2,941,529	2,576,760	2,576,760	2,576,760	1,323,458	411,722	1,735,180	2,706,370	-32.66%
Utilities	955,767	941,687	941,687	941,687	874,312	291,437	1,165,749	1,212,379	23.79%
Professional and contractual services	1,128,498	1,135,740	1,135,740	1,135,740	868,939	241,870	1,110,809	1,443,837	-2.20%
Operating cost	273,727	200,622	200,622	200,622	146,650	48,883	195,533	216,772	-2.54%
Insurance	455,201	428,041	428,041	428,041	95,788	320,307	416,095	432,742	-2.79%
Supplies	586,911	543,430	543,430	543,430	528,901	176,300	705,201	700,895	29.77%
General equipment under \$5,000	106,787	441,900	441,900	441,900	219,913	73,698	293,611	453,530	-33.56%
Depreciation	2,590,455	2,547,800	2,547,800	2,547,800	1,380,010	636,664	2,016,674	2,276,300	-21%
Total Expenses by Characters	11,848,368	11,960,780	11,960,780	11,960,780	7,728,016	3,057,334	10,785,350	12,861,379	-9.83%
<b>OPERATING INCOME (LOSS):</b>									
	(1,968,574)	(566,976)	(566,976)	(566,976)	302,893	(380,365)	(77,470)	(1,289,111)	-86.34%

**CITY OF SULPHUR, LOUISIANA**  
**PUBLIC UTILITY FUND - BUDGET FOR YEAR ENDING**  
**June 30, 2027**

	Current Year FY 2025-2026					Upcoming Year FY 2026-2027
Audited	Original Budget	Last Adopted Budget	Actual March 19, 2025	Estimated Remaining for Year	Projected Actual Result at Year End	Proposed Budget vs. Proposed Budget
					% Change Last Adopted Budget vs. Projected Actual Result at Year End	% Change Last Projected Actual Result at Year End vs. Proposed Budget
<b>NON-OPERATING REVENUES (LOSS):</b>						
2% Sales taxes for operating	1,547,131	150,000	304,136	(154,136)	150,000	950,000
1/2% Sales taxes capital projects	234,401	225,000	187,163	62,388	249,550	237,500
1/2% Sales taxes for debt service	-	1,540,000	1,105,000	623,848	1,897,889	1,662,500
Interest Earned	677,146	470,000	380,888	126,963	507,850	520,000
Debt Principle & Interest Expense	(1,514,750)	(1,514,751)	(1,521,000)	-	(1,521,000)	(1,519,000)
Grants	-	15,000	-	-	-	15,000
State Shared Revenue	-	-	250,000	-	250,000	417,000
Other	530,665	125,000	33,744	11,248	44,992	55,000
Total non-operating revenues (expenses)	1,474,593	1,010,249	739,931	670,310	1,579,282	2,338,000
<b>INCOME (LOSS) BEFORE TRANSFERS:</b>	(493,981)	443,273	443,273	1,501,812	1,048,889	1,048,889
<b>TRANSFERS AND CAPITAL CONTRIBUTIONS:</b>						
Transfers out	-	-	-	-	-	-
Capital contributions	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Capital contributions	-	6,000,000	-	6,000,000	6,000,000	-
Total transfers	-	6,000,000	-	6,000,000	6,000,000	-
Change in net assets	(493,981)	6,443,273	6,443,273	6,000,000	6,000,000	1,048,889
<b>TOTAL NET ASSETS, BEGINNING:</b>	59,611,634	59,117,653	59,117,653	59,117,653	59,117,653	65,117,653
<b>TOTAL NET ASSETS, ENDING:</b>	<u>\$ 59,117,653</u>	<u>\$ 65,560,926</u>	<u>\$ 65,560,926</u>	<u>\$ 65,560,926</u>	<u>\$ 65,117,653</u>	<u>\$ 66,166,542</u>

# PUBLIC UTILITY FUND

## REVENUES

The budgeted revenues reflect an increase in operating revenue of \$ 1,058,464 from the prior fiscal year. This is mainly due to an increase in fees and sales tax revenue.

### **Residential Utility Rates** *(Inside City Limits)*

	<u>2025</u>		<u>2026</u>		<u>2027</u>
Water	\$ 27.90	\$	30.00	\$	30.00
Sewer	\$ 32.65	\$	33.20	\$	33.20
Garbage *	\$ 22.50	\$	23.50	\$	24.70
Capital Recovery	\$ 1.45	\$	1.55	\$	1.55
DEQ Fee	\$ 1.00	\$	1.00	\$	1.00
<b>Monthly Flat Rate Bill</b>	<b>\$ 85.50</b>	<b>\$</b>	<b>89.25</b>	<b>\$</b>	<b>90.45</b>

### **Additional Information**

\*Garbage revenue is recorded in General Fund

**City of Sulphur Budget Worksheet for FY 2026-2027**  
**\*\*\*Public Utility Fund Revenue\*\*\***

Account Number	Account Description	FY 2025-2026	FY 2025-2026	FY 2026-2027
		Actual & Projected Revenue	Adopted Budget	Proposed Budget
401-00-00-313-0000-3130	SALES TAX REVENUE / SALES TAX REVENUE	2,047,889	1,725,000	2,612,500
	<b>Revenue</b>	2,047,889	1,725,000	2,612,500
401-00-00-346-0000-3461	WATER SERVICES / UTILITY BILLING	3,882,153	4,075,070	3,900,000
401-00-00-346-0000-3462	WATER SERVICES / UTILITY BILLING PENALTY	35,656	77,000	36,000
401-00-00-346-0000-3463	WATER SERVICES / WATER TAPS & METERS	29,089	22,000	32,000
401-00-00-346-0000-3464	WATER SERVICES / WATER SOLD	27,418	6,500	30,000
401-00-00-346-0000-3465	WATER SERVICES / DEQ WATER TESTING FEE	102,622	16,000	105,000
401-00-00-348-0000-3481	WASTEWATER SERVICES / UTILITY BILLING	4,914,048	5,160,849	4,920,000
401-00-00-348-0000-3482	WASTEWATER SERVICES / UTILITY BILLING PENALTY	44,410	95,093	46,000
401-00-00-348-0000-3483	WASTEWATER SERVICES / SEWER TAPS	5,579	5,000	56,000
401-00-00-348-0000-3484	WASTEWATER SERVICES / WESTLAKE CONTRACT	1,185,066	1,315,213	1,315,213
401-00-00-348-0000-3485	WASTEWATER SERVICES / WASTEWATER DISCHARGE	204,556	300,000	850,000
401-00-00-349-0000-3491	CHARGES FOR SERVICES / RECONNECT FEE-SULPHUR	5,120	10,000	5,300
401-00-00-349-0000-3492	CHARGES FOR SERVICES / ACTIVATION CHARGE	90,228	110,000	93,000
	<b>Charges for Services</b>	10,525,945	11,192,725	11,388,513
401-00-00-330-0000-3304	INTERGOVERNMENTAL REV / STATE REVENUE	250,000	-	-
	<b>Intergovernmental Revenue</b>	250,000	-	-
401-00-00-361-0000-3611	INTEREST / INTEREST ON INVESTMENTS	393,576	330,000	400,000
401-00-00-395-0000-3950	MISCELLANEOUS / MISCELLANEOUS	9,073	120,000	15,000
401-00-00-395-0000-3959	MISCELLANEOUS / OVER/SHORT IN CASH	-	-	-
401-00-00-395-0000-3974	MISCELLANEOUS / REBILL PROJECT REVENUE	35,919	-	35,000
	<b>Miscellaneous</b>	438,568	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
	<b>Other Financing Sources</b>	-	5,000	5,000
<b>TOTAL</b>		<b>13,262,402</b>	<b>13,372,725</b>	<b>14,456,013</b>

**City of Sulphur Budget Worksheet for FY 2026-2027**  
**\*\*\*Water & WW Distribution Project Revenue\*\*\***

Account Number	Account Description	FY 2025-2026	FY 2025-2026	FY 2026-2027
		Actual & Projected Revenue	Adopted Budget	Proposed Budget
314-00-00-313-0000-3130	SALES TAX REVENUE / SALES TAX REVENUE	263,518	225,000	237,500
	<b>Revenue</b>	263,518	225,000	237,500
314-00-00-330-0000-3304	INTERGOVERNMENTAL REV/STATE REVENUE	-	15,000	15,000
	<b>Grant</b>	-	15,000	15,000
314-00-00-346-0000-3466	CAPITAL RECOVERY FEE	181,936	201,079	183,755
	<b>Charges for Services</b>	181,936	201,079	183,755
314-00-00-361-0000-3611	INTEREST / INTEREST ON INVESTMENTS	114,274	140,000	120,000
	<b>Miscellaneous</b>	114,274	140,000	120,000
<b>TOTAL</b>		<b>559,728</b>	<b>581,079</b>	<b>556,255</b>

# **PUBLIC UTILITY FUND**

## EXPENDITURES

Public Works Administration

Public Utility Billing

Water Operations

Water Maintenance

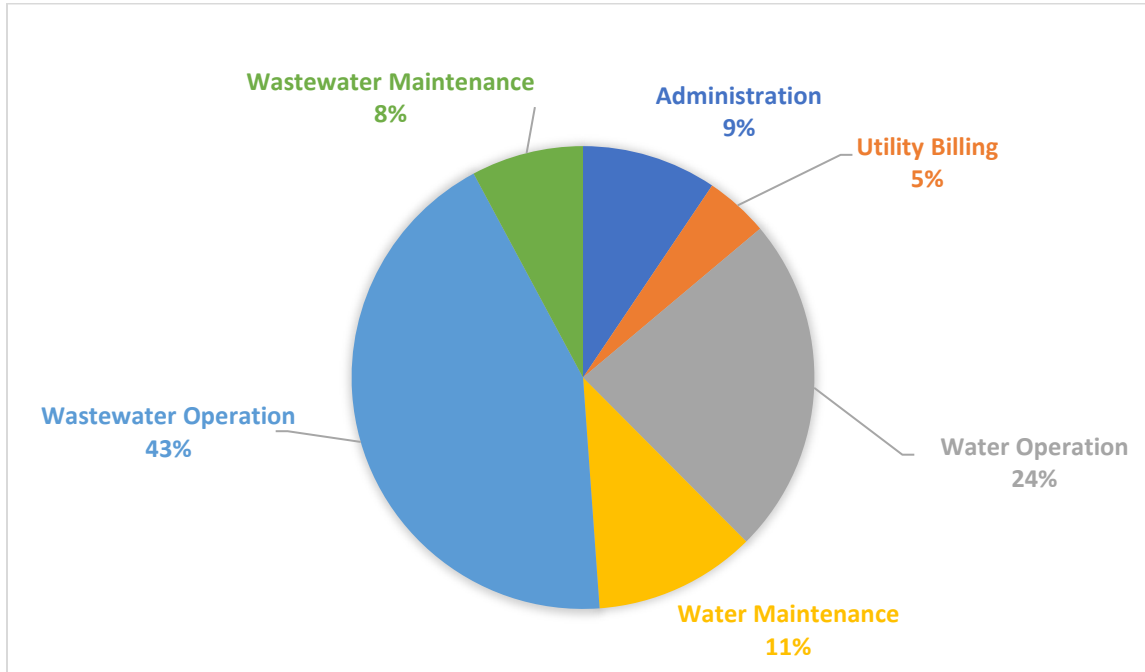
Wastewater Operations

Wastewater Maintenance

### **Discussion of Public Utility Fund Expenditures**

The proposed Public Utility Fund departmental expenditures are budgeted to be \$ 12,632,431 which is an increase of 5.62 percent as compared to the FY 2026 adopted budget of \$ 11,960,780 and 6.62 percent over FY 2024 audited expenditures of \$ 11,848,368.

### **Public Utility Fund Expenditures by Department**



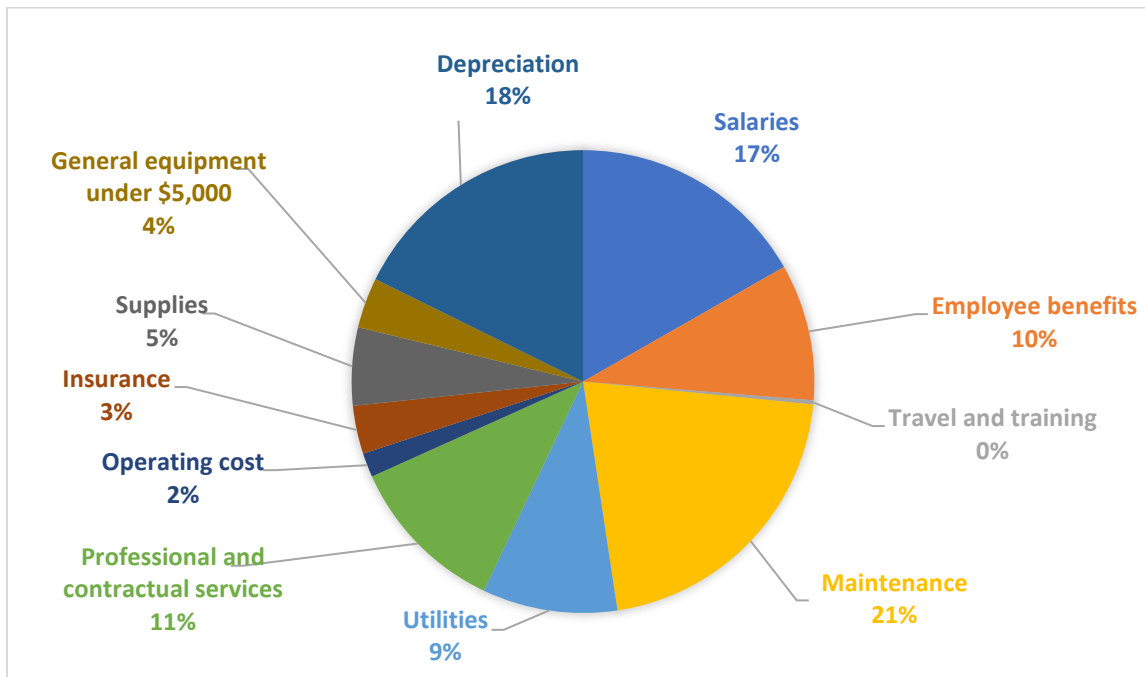
The Wastewater Plant Operation’s expenditures of \$5.57 million account for 43 percent of the Public Utility Funds departmental expenditures; 2 percent above the FY 2026 adopted budget of \$5.47 million and 4 percent above the FY 2025 audited expenditures of \$5.35 million. Included in the Wastewater Operation’s FY 2027 proposed budget is \$1.47 million budgeted for maintenance and repairs of the wastewater plant.

The Water Plant Operation’s expenditures of \$3.04 million account for 24 percent of the General Fund departmental expenditures. This is an increase of 20 percent above FY 2026 adopted budget and 4 percent above FY 2025 audited expenses. Included in the Water Operation’s FY 2027 proposed budget is \$562,500 budgeted for maintenance and repairs of the water plant.

Water Maintenance expenditures of 1.46 million account for 11 percent of the Public Utility Fund Expenditures. This is an increase of 16 percent above the FY 2026 adopted budget of \$1.26 million. Included in the Water Maintenance’s proposed FY 2027 budget is an Acoustic Leak Detection System and two new F-350s to be purchased from state contract.

Administrative expenditures of \$1.21 million account for 9 percent of the Public Utility Fund, increased by 3 percent above the FY 2026 adopted budget of \$1.18 million. Included in the proposed FY 2027 budget is \$390,000 for the implementation of Tyler Technologies Software.

### General Fund Operating Expenditures by Category



### Personnel Summary

The cost of salaries and fringe benefits account for 27 percent of the Public Utility Fund’s operational expenses. Included in the FY 2027 proposed budget of \$2.15 million for salaries, wages, and overtime is the 2 percent longevity pay added every year for eligible employees. Also included is a proposed Across the Board increase which includes a 3 percent increase for non-Civil Service employees. Salary adjustments are a part of the operational expense increase to ensure employee retention due to a tight labor market.

The benefit category expense of \$1.23 million makes up 10 percent of Public Utility Fund operational expenses. Retirement contributions make up 54 percent of the expenditures in this category, and 5 percent of all operating expenditures. Retirement rates are established by the Municipal Employee Retirement System (MERS). The Municipal Employee Retirement System's contribution rate has decreased to 26 percent in FY 2027 from 27 percent in the previous fiscal year

The City remains committed to examining productivity and the need for any additional positions. There are 51 full-time positions and 3 part-time positions in the proposed budget as compared to 48 full-time and 3 part-time in the FY 2026 budget. The changes in the budget positions are attributed to 3 new full-time positions. Public Utility Billing will be adding an additional municipal service clerk, 1 new laborer will be added to the Water Maintenance Department, and Wastewater Plant Operations will be adding 1 lab technician.

### **Maintenance**

The cost of maintenance accounts for 21 percent of the Public Utility Fund's expenditure. The proposed \$2.71 million budgeted for maintenance is a 5 percent increase over the \$2.78 million adopted in the FY 2026 budget, and an 8 percent decrease below the \$2.94 million of audited expenses in FY 2025.

### **Professional & Contractual Services**

Professional & contractual services make up 11 percent of Public Utility Fund expenditures. The proposed \$1.44 million budgeted for professional & contractual services is a 27 percent increase over the \$1.14 million adopted in the FY 2026 budget. Actual FY 2025 expenses were \$1.13 million.

## **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>2025</u>	<u>2026</u>	<u>2027</u>
Director	1	1	1
Administrative Assistant	1	1	1
	<u>2</u>	<u>2</u>	<u>2</u>

### **Retirement Rates**

Employee Contribution 10%

City of Sulphur Contribution 27%

### **Acquisitions**

No major acquisitions are proposed.

**City of Sulphur Budget Worksheet for FY 2026-2027**  
**\*\*\*Public Utility Fund Expenses\*\*\***  
**Department 5050: Public Works Admin**

Account Number/Name	FY 2025-2026 Actual & Projected	FY 2025-2026 Adopted Budget	FY 2026-2027 Proposed Budget
410 SALARIES			
4101 REGULAR SALARIES	120,498	137,382	125,920
4102 OVERTIME	232	500	239
4106 OTHER COMPENSATION	1,840	-	1,895
<b>SALARIES</b>	<b>122,570</b>	<b>137,882</b>	<b>128,055</b>
413 BENEFITS			
4131 RETIREMENT	66,886	47,154	69,561
4132 GROUP HEALTH & LIFE INS	26,406	22,342	27,462
4133 RETIREE HEALTH & LIFE INS	5,142	22,253	5,348
4135 MEDICARE	2,442	2,151	2,540
<b>BENEFITS</b>	<b>100,876</b>	<b>94,216</b>	<b>104,911</b>
416 TRAVEL & TRAINING			
4161 TRAINING EDUCATION	2,693	1,500	1,250
4162 TRAVEL	-	1,350	1,250
4163 CONFERENCES & CONVENTIONS	-	1,200	1,200
<b>TRAVEL &amp; TRAINING</b>	<b>2,693</b>	<b>4,050</b>	<b>3,700</b>
420 MAINTENANCE			
4201 AUTOMOTIVE	684	1,000	750
4202 BUILDINGS & GROUNDS	8,056	2,600	5,000
4204 COMMUNICATIONS EQUIPMENT	-	1,200	-
<b>MAINTENANCE</b>	<b>8,740</b>	<b>4,800</b>	<b>5,750</b>
433 UTILITIES			
4331 TELEPHONE	32,472	30,000	33,771
<b>UTILITIES</b>	<b>32,472</b>	<b>30,000</b>	<b>33,771</b>
427 CONTRACTURAL SERVICES			
4270 CONTRACTS	413	-	-
4272 UNIFORMS	44,301	32,000	50,875
<b>CONTRACTURAL SERVICES</b>	<b>44,714</b>	<b>32,000</b>	<b>50,875</b>
450 LICENSES & PERMITS			
4501 LICENSES & PERMITS	3,019	2,000	1,500
4502 DEQ DISCHARGE PERMIT	719	1,000	1,000
<b>LICENSES &amp; PERMITS</b>	<b>3,738</b>	<b>3,000</b>	<b>2,500</b>
423 PROFESSIONAL SERVICES			
4230 PROFESSIONAL SERVICES	37,002	70,000	50,000
4231 AUDIT & LEGAL & PROF SVCS	-	600	600
4233 IT MAINT. AGREEMENT	226,099	250,000	-
4240 SURVEYS & APPRAISALS	-	2,000	-
<b>PROFESSIONAL SERVICES</b>	<b>263,101</b>	<b>322,600</b>	<b>50,600</b>

**City of Sulphur Budget Worksheet for FY 2026-2027**  
**\*\*\*Public Utility Fund Expenses\*\*\***  
**Department 5050: Public Works Admin**

Account Number/Name	FY 2025-2026 Actual & Projected	FY 2025-2026 Adopted Budget	FY 2026-2027 Proposed Budget
<b>50 OPERATING COSTS</b>			
4300 MISCELLANEOUS	263	7,080	2,000
4302 PRINTING	4,161	400	3,000
4303 DUES & SUBSCRIPTIONS	199	3,000	1,200
4304 POSTAGE	-	8,400	-
4311 GASOLINE	3,685	3,500	4,500
<b>OPERATING COSTS</b>	<b>8,308</b>	<b>22,380</b>	<b>10,700</b>
<b>418 INSURANCE</b>			
4181 PROPERTY, BLDG, COMPUTER	3,657	313	3,803
4182 FLEET	4,249	10,032	4,419
4183 UNEMPLOYMENT	203	290	211
4184 WORKER'S COMPENSATION	5,201	5,053	5,409
4186 LIABILITY/GEN-PUBOF-LAW	14,315	16,504	14,888
<b>INSURANCE</b>	<b>27,625</b>	<b>32,192</b>	<b>28,730</b>
<b>440 SUPPLIES</b>			
4401 OFFICE	30,211	30,000	30,000
4402 JANITORIAL	4,275	3,000	3,500
4403 GROCERIES	3,042	1,080	3,000
<b>SUPPLIES</b>	<b>37,528</b>	<b>34,080</b>	<b>36,500</b>
<b>460 GENERAL EQUIPMENT</b>			
4600 OTHER EQUIPMENT < 5K	342	300	-
4601 OFFICE EQUIPMENT < 5K	1,053	15,000	450
4605 IT EQUIPMENT < 5K	23,478	90,000	-
4609 SOFTWARE NOT CAPITALIZED	231,153	300,000	-
<b>GENERAL EQUIPMENT</b>	<b>256,026</b>	<b>405,300</b>	<b>450</b>
<b>463 ACQUISITIONS OVER \$5,000</b>			
4634 IT EQUIPMENT	51,971	50,000	-
4635 TRANSPORTATION EQUIPMENT	-	-	-
4637 CONTRA EXPENSE ACCOUNT	(51,971)	(50,000)	-
<b>ACQUISITIONS OVER \$5,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>478 DEPRECIATION</b>			
4780 DEPRECIATION	38,447	55,000	45,000
<b>DEPRECIATION</b>	<b>38,447</b>	<b>55,000</b>	<b>45,000</b>
<b>481 CLAIM SETTLEMENTS</b>			
4810 CLAIM SETTLEMENTS	-	-	-
<b>CLAIM SETTLEMENTS</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>489 INVENTORY</b>			
4890 OVERAGE-SHORTAGE	-	-	-
<b>INVENTORY</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>DIV 5050 - TOTAL</b>	<b>946,838</b>	<b>1,177,501</b>	<b>501,542</b>

## **Public Works Information Systems**

This section of the Department of Public Works is charged with the maintenance of software and technology for all Public Works Departments.

Funding is provided for the general operation of the department.

### **Acquisitions**

Water Plant Phase II SCADA	\$	50,000
Replace EOL Wireless Equipment	\$	15,000
Replace EOL Cameras	\$	15,000
Replace Admin AS400 Software	\$	20,000
<b>Total</b>	\$	<b>100,000</b>

**City of Sulphur Budget Worksheet for FY 2026-2027**

**\*\*\*Public Fund Expenses\*\*\***

**Department 1014: Public Works IT**

Account Number/Name	FY 2025-2026 Projected	FY 2025-2026 Adopted Budget	FY 2026-2027 Proposed Budget
423 PROFESSIONAL SERVICES			
4233 IT MAINT. AGREEMENT	-	-	320,540
<b>PROFESSIONAL SERVICES</b>	-	-	<b>320,540</b>
460 GENERAL EQUIPMENT			
4605 IT EQUIPMENT < 5K	-	-	90,000
4609 SOFTWARE NOT CAPITALIZED	-	-	300,000
<b>GENERAL EQUIPMENT</b>	-	-	<b>390,000</b>
463 ACQUISITIONS OVER 5K			
4634 IT EQUIPMENT > 5K	-	-	100,000
<b>ACQUISITIONS OVER \$5,000</b>	-	-	<b>100,000</b>
<b>DIV 1014 - TOTAL</b>	-	-	<b>810,540</b>

## **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>2025</u>	<u>2026</u>	<u>2027</u>
Municipal Service Manager	1	1	1
Utility Supervisor	1	1	1
Municipal Service Clerks	3	3	4
Municipal Service Tech	1	1	1
Municipal Service Tech (Part-time)	2	2	2
	<u>8</u>	<u>8</u>	<u>9</u>

### **Acquisitions**

No major acquisitions are proposed.

**City of Sulphur Budget Worksheet for FY 2026-2027**

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

**Department 5051: Public Utility Billing**

Account Number/Name	FY 2025-2026 Actual & Projected	FY 2025-2026 Adopted Budget	FY 2026-2027 Proposed Budget
<b>410 SALARIES</b>			
4101 REGULAR SALARIES	239,741	331,605	277,927
4102 OVERTIME	406	2,000	418
<b>SALARIES</b>	<b>240,147</b>	<b>333,605</b>	<b>278,345</b>
<b>413 BENEFITS</b>			
4131 RETIREMENT	86,594	93,409	90,057
4132 GROUP HEALTH & LIFE INS	63,716	57,150	66,265
4133 RETIREE HEALTH & LIFE INS	57	2,690	59
4134 SOCIAL SECURITY	231	919	241
4135 MEDICARE	3,960	5,158	4,118
<b>BENEFITS</b>	<b>154,558</b>	<b>159,326</b>	<b>160,740</b>
<b>416 TRAVEL &amp; TRAINING</b>			
4163 CONFERENCES & CONVENTIONS	-	600	600
<b>TRAVEL &amp; TRAINING</b>	<b>-</b>	<b>600</b>	<b>600</b>
<b>420 MAINTENANCE</b>			
4201 AUTOMOTIVE	6,503	4,000	4,500
4202 BUILDINGS & GROUNDS	625	-	-
<b>MAINTENANCE</b>	<b>7,128</b>	<b>4,000</b>	<b>4,500</b>
<b>427 CONTRACTURAL SERVICES</b>			
4272 UNIFORMS	1,680	2,500	2,502
<b>CONTRACTURAL SERVICES</b>	<b>1,680</b>	<b>2,500</b>	<b>2,502</b>
<b>430 OPERATING COSTS</b>			
4300 MISCELLANEOUS	15,618	13,400	13,400
4302 PRINTING	6,982	7,152	7,152
4304 POSTAGE	72,000	60,000	75,000
4311 GASOLINE	5,416	8,820	8,820
<b>OPERATING COSTS</b>	<b>100,017</b>	<b>89,372</b>	<b>104,372</b>
<b>418 INSURANCE</b>			
4182 FLEET	4,280	9,309	4,451
4183 UNEMPLOYMENT	488	476	508
4184 WORKER'S COMPENSATION	9,850	15,928	10,244
<b>INSURANCE</b>	<b>14,618</b>	<b>25,713</b>	<b>15,203</b>
<b>478 DEPRECIATION</b>			
4780 DEPRECIATION	5,292	6,800	6,800
<b>DEPRECIATION</b>	<b>5,292</b>	<b>6,800</b>	<b>6,800</b>
<b>481 CLAIM SETTLEMENTS</b>			
4810 CLAIM SETTLEMENTS	-	-	-
<b>CLAIM SETTLEMENTS</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>DIV 5051 - TOTAL</b>	<b>523,439</b>	<b>621,916</b>	<b>573,062</b>

## 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>2025</u>	<u>2026</u>	<u>2027</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

Zero Turn Mower	<u>\$ 12,500</u>
<b>Total</b>	<b><u><u>\$ 12,500</u></u></b>

**City of Sulphur Budget Worksheet for FY 2026-2027**

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

**Department 5054: Water Plant**

Account Number/Name	FY 2025-2026 Actual & Projected	FY 2025-2026 Adopted Budget	FY 2026-2027 Proposed Budget
<b>410 SALARIES</b>			
4101 REGULAR SALARIES	388,964	405,867	410,357
4102 OVERTIME	29,620	34,500	30,509
4106 OTHER COMPENSATION	2,718	-	2,800
<b>SALARIES</b>	<b>421,302</b>	<b>440,367</b>	<b>443,665</b>
<b>413 BENEFITS</b>			
4131 RETIREMENT	133,019	123,303	138,340
4132 GROUP HEALTH & LIFE INS	84,899	79,445	88,295
4133 RETIREE HEALTH & LIFE INS	12,037	22,941	12,518
4135 MEDICARE	6,797	6,852	7,069
<b>BENEFITS</b>	<b>236,752</b>	<b>232,541</b>	<b>246,222</b>
<b>416 TRAVEL &amp; TRAINING</b>			
4161 TRAINING EDUCATION	1,786	3,000	6,400
4162 TRAVEL	2,513	4,600	2,500
4163 CONFERENCES & CONVENTIONS	2,035	2,200	1,500
<b>TRAVEL &amp; TRAINING</b>	<b>6,334</b>	<b>9,800</b>	<b>10,400</b>
<b>420 MAINTENANCE</b>			
4201 AUTOMOTIVE	5,034	7,200	7,500
4202 BUILDINGS & GROUNDS	24,085	131,000	70,000
4203 MAJOR REPAIRS PRJCTS	136,830	300,000	450,000
4204 COMMUNICATIONS EQUIPMENT	-	26,000	-
4205 ELECTRICAL	17,165	25,000	25,000
4207 OTHER EQUIPMENT	9,777	10,000	10,000
<b>MAINTENANCE</b>	<b>192,890</b>	<b>499,200</b>	<b>562,500</b>
<b>433 UTILITIES</b>			
4335 ELECTRICITY-BUILDINGS	306,960	222,940	319,238
4336 ELECTRICITY-WATER WELLS	112,334	100,747	116,827
<b>UTILITIES</b>	<b>419,294</b>	<b>323,687</b>	<b>436,065</b>
<b>427 CONTRACTURAL SERVICES</b>			
4270 CONTRACTS	10,271	21,600	12,000
4273 STAFFING/OTHER	-	15,000	-
4281 SLUDGE DISPOSAL	84,997	60,000	200,000
<b>CONTRACTURAL SERVICES</b>	<b>95,269</b>	<b>96,600</b>	<b>212,000</b>
<b>450 LICENSES &amp; PERMITS</b>			
4501 LICENSES & PERMITS	65,814	101,920	110,000
<b>LICENSES &amp; PERMITS</b>	<b>65,814</b>	<b>101,920</b>	<b>110,000</b>
<b>423 PROFESSIONAL SERVICES</b>			
4230 PROFESSIONAL SERVICES	11,386	8,000	17,500
4236 MEDICAL	1,916	1,100	2,000
<b>PROFESSIONAL SERVICES</b>	<b>13,302</b>	<b>9,100</b>	<b>19,500</b>
<b>446 CLOTHING</b>			
4461 PROTECTIVE	365	500	2,000
<b>CLOTHING</b>	<b>365</b>	<b>500</b>	<b>2,000</b>

**City of Sulphur Budget Worksheet for FY 2026-2027**

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

**Department 5054: Water Plant**

Account Number/Name	FY 2025-2026 Actual & Projected	FY 2025-2026 Adopted Budget	FY 2026-2027 Proposed Budget
<b>430 OPERATING COSTS</b>			
4300 MISCELLANEOUS	266	3,500	1,500
4301 ADVERTISING	-	100	-
4302 PRINTING	-	1,500	-
4303 DUES & SUBSCRIPTIONS	177	-	-
4304 POSTAGE COSTS	2,651	-	3,000
4311 GASOLINE	9,268	9,400	12,000
<b>OPERATING COSTS</b>	<b>12,362</b>	<b>14,500</b>	<b>16,500</b>
<b>418 INSURANCE</b>			
4181 PROPERTY, BLDG, COMPUTER	60,348	31,352	62,762
4182 FLEET	10,389	11,857	10,805
4183 UNEMPLOYMENT	588	894	612
4184 WORKER'S COMPENSATION	29,659	29,711	30,845
4186 LIABILITY/GEN-PUBOF-LAW	13,014	16,504	13,535
<b>INSURANCE</b>	<b>113,998</b>	<b>90,318</b>	<b>118,559</b>
<b>440 SUPPLIES</b>			
4400 MISCELLANEOUS	1,323	1,200	1,500
4402 JANITORIAL	1,898	-	1,000
4403 GROCERIES	276	1,200	800
4408 CHEMICAL	368,327	280,000	370,000
4409 LABORATORY	34,539	10,000	22,000
<b>SUPPLIES</b>	<b>406,363</b>	<b>292,400</b>	<b>395,300</b>
<b>460 GENERAL EQUIPMENT</b>			
4600 OTHER EQUIPMENT < 5K	6,952	2,000	7,000
4604 OFFICE FURNITURE < 5K	-	-	800
4606 TOOLS < 5K	3,662	800	2,000
<b>GENERAL EQUIPMENT</b>	<b>10,614</b>	<b>2,800</b>	<b>9,800</b>
<b>463 ACQUISITIONS OVER \$5,000</b>			
4632 BUILDINGS	-	-	-
4633 FURNITURE & EQUIPMENT	-	290,000	12,500
4635 TRANSPORTATION EQUIPMENT	136,327	137,000	-
4637 CONTRA EXPENSE ACCOUNT	(181,769)	(427,000)	(12,500)
<b>ACQUISITIONS OVER \$5,000</b>	<b>(45,442)</b>	<b>-</b>	<b>-</b>
<b>478 DEPRECIATION</b>			
4780 DEPRECIATION	452,956	421,000	460,000
<b>DEPRECIATION</b>	<b>452,956</b>	<b>421,000</b>	<b>460,000</b>
<b>DIV 5054 - TOTAL</b>	<b>2,402,171</b>	<b>2,534,733</b>	<b>3,042,511</b>

# Department of Public Works

## Water Maintenance

This section of the Department of Public Works is charged with the maintenance of all water lines and fire hydrants within the city, as well as the laying of all new lines

Funding is provided for general operation of the department.

### Personnel

	<u>2025</u>	<u>2026</u>	<u>2027</u>
Equipment Operators	2	2	2
Laborer	7	7	8
Assistant Supervisor	1	1	1
Utility Worker	1	1	1
	<u>11</u>	<u>11</u>	<u>12</u>

### Acquisitions

FCS DXMIC PRO Acoustic Leak Detection System	\$ 7,500
2 New F-350s with Utility Beds	\$ 160,000
<b>Total</b>	<b>\$ 167,500</b>

**City of Sulphur Budget Worksheet for FY 2026-2027**

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

**Department 5055: Water Maintenance**

Account Number/Name	FY 2025-2026 Actual & Projected	FY 2025-2026 Adopted Budget	FY 2026-2027 Proposed Budget
<b>410 SALARIES</b>			
4101 REGULAR SALARIES	341,071	312,643	391,241
4102 OVERTIME	16,415	16,000	16,907
<b>SALARIES</b>	<b>357,487</b>	<b>328,643</b>	<b>408,148</b>
<b>413 BENEFITS</b>			
4131 RETIREMENT	92,818	92,020	101,531
4132 GROUP HEALTH & LIFE INS	82,891	54,491	88,707
4133 RETIREE HEALTH & LIFE INS	-	929	-
4134 SOCIAL SECURITY	2,362	1,788	2,456
4135 MEDICARE	5,795	5,225	6,027
<b>BENEFITS</b>	<b>183,867</b>	<b>154,453</b>	<b>198,721</b>
<b>416 TRAVEL &amp; TRAINING</b>			
4161 TRAINING EDUCATION	212	2,220	2,220
4162 TRAVEL	-	500	500
<b>TRAVEL &amp; TRAINING</b>	<b>212</b>	<b>2,720</b>	<b>2,720</b>
<b>420 MAINTENANCE</b>			
4201 AUTOMOTIVE	24,964	15,000	20,000
4203 MAJOR REPAIRS PRJCTS	330,093	250,000	275,000
4207 OTHER EQUIPMENT	2,902	5,000	5,000
4214 REBILL PROJECTS	77,187	50,000	50,000
<b>MAINTENANCE</b>	<b>435,146</b>	<b>320,000</b>	<b>350,000</b>
<b>423 PROFESSIONAL SERVICES</b>			
4230 PROFESSIONAL SERVICES	215,653	152,000	153,000
<b>PROFESSIONAL SERVICES</b>	<b>215,653</b>	<b>152,000</b>	<b>153,000</b>
<b>446 CLOTHING</b>			
4461 PROTECTIVE	338	750	750
<b>CLOTHING</b>	<b>338</b>	<b>750</b>	<b>750</b>
<b>430 OPERATING COSTS</b>			
4300 MISCELLANEOUS	13,504	1,500	6,500
4306 RENTALS & LEASES	1,267	4,800	4,800
43110 GASOLINE	13,186	12,500	14,000
<b>OPERATING COSTS</b>	<b>27,957</b>	<b>18,800</b>	<b>25,300</b>
<b>418 INSURANCE</b>			
4181 PROPERTY, BLDG, COMPUTER	3,292	157	3,424
4182 FLEET	5,427	6,382	5,644
4183 UNEMPLOYMENT	487	471	506
4184 WORKER'S COMPENSATION	37,751	41,580	39,261
4186 LIABILITY/GEN-PUBOF-LAW	14,315	13,203	14,888
<b>INSURANCE</b>	<b>61,272</b>	<b>61,793</b>	<b>63,723</b>
<b>440 SUPPLIES</b>			
4400 MISCELLANEOUS	1,408	6,500	5,000
4411 PIPE	184,554	100,000	140,000
<b>SUPPLIES</b>	<b>185,962</b>	<b>106,500</b>	<b>145,000</b>
<b>460 GENERAL EQUIPMENT</b>			
4600 OTHER EQUIPMENT < 5K	4,320	6,600	6,180
4606 TOOLS < 5K	5,348	7,500	7,500
<b>GENERAL EQUIPMENT</b>	<b>9,668</b>	<b>14,100</b>	<b>13,680</b>
<b>463 ACQUISITIONS OVER \$5,000</b>			
4633 FURNITURE & EQUIPMENT	-	-	7,500
4635 TRANSPORTATION EQUIPMENT	-	-	160,000
4637 CONTRA EXPENSE ACCOUNT	-	-	(167,500)
<b>ACQUISITIONS OVER \$5,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>478 DEPRECIATION</b>			
4780 DEPRECIATION	83,722	97,000	95,000
<b>DEPRECIATION</b>	<b>83,722</b>	<b>97,000</b>	<b>95,000</b>
<b>DIV 5055 - TO TAL</b>	<b>1,561,283</b>	<b>1,256,759</b>	<b>1,456,042</b>

## Department of Public Works

### Wastewater 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 the general operation of the department.

#### Personnel

	<u>2025</u>	<u>2026</u>	<u>2027</u>
Plant Supervisor	1	1	1
Plant Assistant Supervisor	1	1	1
Plant Operator	6	6	6
Laboratory Technician	2	2	3
Foremen	1	1	1
Laborer	1	1	1
	<u>12</u>	<u>12</u>	<u>13</u>

#### Acquisitions

Spare Actuators	\$ 48,500
Zero Turn Mower	\$ 12,500
<b>Total</b>	<b><u><u>\$ 61,000</u></u></b>

**City of Sulphur Budget Worksheet for FY 2026-2027**

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

**Department 5056: Wastewater Plant**

Account Number/Name	FY 2025-2026 Actual & Projected	FY 2025-2026 Adopted Budget	FY 2026-2027 Proposed Budget
<b>410 SALARIES</b>			
4101 REGULAR SALARIES	574,853	560,471	634,470
4102 OVERTIME	17,900	60,346	18,616
4106 OTHER COMPENSATION	110	-	114
<b>SALARIES</b>	<b>592,864</b>	<b>620,817</b>	<b>653,200</b>
<b>413 BENEFITS</b>			
4131 RETIREMENT	191,183	156,932	203,830
4132 GROUP HEALTH & LIFE INS	119,209	105,286	126,477
4133 RETIREE HEALTH & LIFE INS	46,198	47,089	48,046
4134 SOCIAL SECURITY	51	-	53
4135 MEDICARE	9,492	9,633	9,872
<b>BENEFITS</b>	<b>366,132</b>	<b>318,940</b>	<b>388,278</b>
<b>416 TRAVEL &amp; TRAINING</b>			
4161 TRAINING EDUCATION	2,430	5,700	6,400
4162 TRAVEL	3,887	8,300	9,000
4163 CONFERENCES & CONVENTIONS	624	2,500	2,500
<b>TRAVEL &amp; TRAINING</b>	<b>6,942</b>	<b>16,500</b>	<b>17,900</b>
<b>420 MAINTENANCE</b>			
4201 AUTOMOTIVE	15,975	19,100	21,600
4202 BUILDINGS & GROUNDS	4,767	53,260	46,720
4203 MAJOR REPAIRS PRJCTS	432,861	460,000	518,400
4204 COMMUNICATIONS EQUIPMENT	-	7,200	-
4205 ELECTRICAL	96,074	89,500	108,000
4212 WASTEWATER FACILITY	339,121	478,000	452,400
4213 WASTEWATER LIFT STATION	164,625	322,400	323,000
<b>MAINTENANCE</b>	<b>1,053,424</b>	<b>1,429,460</b>	<b>1,470,120</b>
<b>433 UTILITIES</b>			
4337 ELECTRICITY-LIFT STATION	699,002	560,000	726,962
4338 WATER BILL	14,982	28,000	15,581
<b>UTILITIES</b>	<b>713,984</b>	<b>588,000</b>	<b>742,543</b>
<b>427 CONTRACTURAL SERVICES</b>			
4270 CONTRACTS	183,814	141,000	140,500
4272 UNIFORMS	416	500	-
4273 STAFFING/OTHER	59,218	-	-
4281 SLUDGE DISPOSAL	153,073	200,400	265,000
<b>CONTRACTURAL SERVICES</b>	<b>396,522</b>	<b>341,900</b>	<b>405,500</b>
<b>450 LICENSES &amp; PERMITS</b>			
4501 LICENSES & PERMITS	-	1,000	1,000
4502 DEQ DISCHARGE PERMIT	18,017	14,000	14,000
<b>LICENSES &amp; PERMITS</b>	<b>18,017</b>	<b>15,000</b>	<b>15,000</b>
<b>423 PROFESSIONAL SERVICES</b>			
4230 PROFESSIONAL SERVICES	60,591	57,920	95,500
4236 MEDICAL	937	1,200	1,320
<b>PROFESSIONAL SERVICES</b>	<b>61,528</b>	<b>59,120</b>	<b>96,820</b>
<b>446 CLOTHING</b>			
4461 PROTECTIVE	1,034	3,000	2,200
<b>CLOTHING</b>	<b>1,034</b>	<b>3,000</b>	<b>2,200</b>

**City of Sulphur Budget Worksheet for FY 2026-2027**

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

**Department 5056: Wastewater Plant**

Account Number/Name	FY 2025-2026 Actual & Projected	FY 2025-2026 Adopted Budget	FY 2026-2027 Proposed Budget
<b>410 SALARIES</b>			
4101 REGULAR SALARIES	574,853	560,471	634,470
4102 OVERTIME	17,900	60,346	18,616
4106 OTHER COMPENSATION	110	-	114
<b>SALARIES</b>	<b>592,864</b>	<b>620,817</b>	<b>653,200</b>
<b>413 BENEFITS</b>			
4131 RETIREMENT	191,183	156,932	203,830
4132 GROUP HEALTH & LIFE INS	119,209	105,286	126,477
4133 RETIREE HEALTH & LIFE INS	46,198	47,089	48,046
4134 SOCIAL SECURITY	51	-	53
4135 MEDICARE	9,492	9,633	9,872
<b>BENEFITS</b>	<b>366,132</b>	<b>318,940</b>	<b>388,278</b>
<b>416 TRAVEL &amp; TRAINING</b>			
4161 TRAINING EDUCATION	2,430	5,700	6,400
4162 TRAVEL	3,887	8,300	9,000
4163 CONFERENCES & CONVENTIONS	624	2,500	2,500
<b>TRAVEL &amp; TRAINING</b>	<b>6,942</b>	<b>16,500</b>	<b>17,900</b>
<b>420 MAINTENANCE</b>			
4201 AUTOMOTIVE	15,975	19,100	21,600
4202 BUILDINGS & GROUNDS	4,767	53,260	46,720
4203 MAJOR REPAIRS PRJCTS	432,861	460,000	518,400
4204 COMMUNICATIONS EQUIPMENT	-	7,200	-
4205 ELECTRICAL	96,074	89,500	108,000
4212 WASTEWATER FACILITY	339,121	478,000	452,400
4213 WASTEWATER LIFT STATION	164,625	322,400	323,000
<b>MAINTENANCE</b>	<b>1,053,424</b>	<b>1,429,460</b>	<b>1,470,120</b>
<b>433 UTILITIES</b>			
4337 ELECTRICITY-LIFT STATION	699,002	560,000	726,962
4338 WATER BILL	14,982	28,000	15,581
<b>UTILITIES</b>	<b>713,984</b>	<b>588,000</b>	<b>742,543</b>
<b>427 CONTRACTURAL SERVICES</b>			
4270 CONTRACTS	183,814	141,000	140,500
4272 UNIFORMS	416	500	-
4273 STAFFING/OTHER	59,218	-	-
4281 SLUDGE DISPOSAL	153,073	200,400	265,000
<b>CONTRACTURAL SERVICES</b>	<b>396,522</b>	<b>341,900</b>	<b>405,500</b>
<b>450 LICENSES &amp; PERMITS</b>			
4501 LICENSES & PERMITS	-	1,000	1,000
4502 DEQ DISCHARGE PERMIT	18,017	14,000	14,000
<b>LICENSES &amp; PERMITS</b>	<b>18,017</b>	<b>15,000</b>	<b>15,000</b>
<b>423 PROFESSIONAL SERVICES</b>			
4230 PROFESSIONAL SERVICES	60,591	57,920	95,500
4236 MEDICAL	937	1,200	1,320
<b>PROFESSIONAL SERVICES</b>	<b>61,528</b>	<b>59,120</b>	<b>96,820</b>
<b>446 CLOTHING</b>			
4461 PROTECTIVE	1,034	3,000	2,200
<b>CLOTHING</b>	<b>1,034</b>	<b>3,000</b>	<b>2,200</b>

**City of Sulphur Budget Worksheet for FY 2026-2027**

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

**Department 5056: Wastewater Plant**

Account Number/Name	FY 2025-2026 Actual & Projected	FY 2025-2026 Adopted Budget	FY 2026-2027 Proposed Budget
<b>430 OPERATING COSTS</b>			
4300 MISCELLANEOUS	-	500	250
4303 DUES & SUBSCRIPTIONS	177	320	-
4311 GASOLINE	6,305	16,000	16,200
4313 DIESEL FOR GENERATORS	13,542	12,000	12,000
<b>OPERATING COSTS</b>	<b>20,024</b>	<b>28,820</b>	<b>28,450</b>
<b>418 INSURANCE</b>			
4181 PROPERTY, BLDG, COMPUTER	71,320	78,379	74,173
4182 FLEET	23,941	28,281	24,899
4183 UNEMPLOYMENT	832	1,257	865
4184 WORKER'S COMPENSATION	36,561	39,626	38,023
4186 LIABILITY/GEN-PUBOF-LAW	15,617	19,804	16,242
<b>INSURANCE</b>	<b>148,270</b>	<b>167,347</b>	<b>154,202</b>
<b>440 SUPPLIES</b>			
4400 MISCELLANEOUS SUPPLIES	226	-	-
4402 JANITORIAL	595	500	720
4403 GROCERIES	4,022	7,950	8,136
4408 CHEMICAL	21,878	34,000	52,831
4409 LABORATORY	21,429	30,000	24,408
<b>SUPPLIES</b>	<b>48,150</b>	<b>72,450</b>	<b>86,095</b>
<b>460 GENERAL EQUIPMENT</b>			
4600 OTHER EQUIPMENT < 5K	4,766	5,400	5,000
4601 OFFICE EQUIPMENT < 5K	59	-	-
4604 OFFICE FURNITURE < 5K	57	500	500
4606 TOOLS < 5K	1,421	3,800	4,000
<b>GENERAL EQUIPMENT</b>	<b>6,303</b>	<b>9,700</b>	<b>9,500</b>
<b>463 ACQUISITIONS OVER \$5,000</b>			
4632 BUILDINGS	-	-	12,500
4633 FURNITURE & EQUIPMENT	329,652	335,000	48,500
4635 TRANSPORTATION EQUIPMENT	84,984	86,000	-
4637 CONTRA EXPENSE ACCOUNT	(414,636)	(421,000)	(61,000)
<b>ACQUISITIONS OVER \$5,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>478 DEPRECIATION</b>			
4780 DEPRECIATION	1,268,814	1,800,000	1,500,000
<b>DEPRECIATION</b>	<b>1,268,814</b>	<b>1,800,000</b>	<b>1,500,000</b>
<b>DIV 5056 - TOTAL</b>	<b>4,702,007</b>	<b>5,471,054</b>	<b>5,569,808</b>

**City of Sulphur Budget Worksheet for FY 2026-2027**

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

**Department 5056: Wastewater Plant**

Account Number/Name	FY 2025-2026 Actual & Projected	FY 2025-2026 Adopted Budget	FY 2026-2027 Proposed Budget
<b>430 OPERATING COSTS</b>			
4300 MISCELLANEOUS	-	500	250
4303 DUES & SUBSCRIPTIONS	177	320	-
4311 GASOLINE	6,305	16,000	16,200
4313 DIESEL FOR GENERATORS	13,542	12,000	12,000
<b>OPERATING COSTS</b>	<b>20,024</b>	<b>28,820</b>	<b>28,450</b>
<b>418 INSURANCE</b>			
4181 PROPERTY, BLDG, COMPUTER	71,320	78,379	74,173
4182 FLEET	23,941	28,281	24,899
4183 UNEMPLOYMENT	832	1,257	865

4184 WORKER'S COMPENSATION	36,561	39,626	38,023
4186 LIABILITY/GEN-PUBOF-LAW	15,617	19,804	16,242
<b>INSURANCE</b>	<b>148,270</b>	<b>167,347</b>	<b>154,202</b>
440 SUPPLIES			
4400 MISCELLANEOUS SUPPLIES	226	-	-
4402 JANITORIAL	595	500	720
4403 GROCERIES	4,022	7,950	8,136
4408 CHEMICAL	21,878	34,000	52,831
4409 LABORATORY	21,429	30,000	24,408
<b>SUPPLIES</b>	<b>48,150</b>	<b>72,450</b>	<b>86,095</b>
460 GENERAL EQUIPMENT			
4600 OTHER EQUIPMENT < 5K	4,766	5,400	5,000
4601 OFFICE EQUIPMENT < 5K	59	-	-
4604 OFFICE FURNITURE < 5K	57	500	500
4606 TOOLS < 5K	1,421	3,800	4,000
<b>GENERAL EQUIPMENT</b>	<b>6,303</b>	<b>9,700</b>	<b>9,500</b>
463 ACQUISITIONS OVER \$5,000			
4632 BUILDINGS	-	-	12,500
4633 FURNITURE & EQUIPMENT	329,652	335,000	48,500
4635 TRANSPORTATION EQUIPMENT	84,984	86,000	-
4637 CONTRA EXPENSE ACCOUNT	(414,636)	(421,000)	(61,000)
<b>ACQUISITIONS OVER \$5,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
478 DEPRECIATION			
4780 DEPRECIATION	1,268,814	1,800,000	1,500,000
<b>DEPRECIATION</b>	<b>1,268,814</b>	<b>1,800,000</b>	<b>1,500,000</b>
<b>DIV 5056 - TOTAL</b>	<b>4,702,007</b>	<b>5,471,054</b>	<b>5,569,808</b>

# 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>2025</u>	<u>2026</u>	<u>2027</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

2 New F-350s with Service Beds	<u>\$ 160,000</u>
<b>Total</b>	<b><u><u>\$ 160,000</u></u></b>

**City of Sulphur Budget Worksheet for FY 2025-2026**

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

**Department 5057: Wastewater Maintenance**

Account Number/Name	FY 2025-2026 Actual & Projected	FY 2025-2026 Adopted Budget	FY 2026-2027 Proposed Budget
<b>410 SALARIES</b>			
4101 REGULAR SALARIES	221,211	191,566	233,378
4102 OVERTIME	9,111	7,000	9,384
<b>SALARIES</b>	<b>230,322</b>	<b>198,566</b>	<b>242,762</b>
<b>413 BENEFITS</b>			
4131 RETIREMENT	62,850	55,598	65,364
4132 GROUP HEALTH & LIFE INS	55,907	27,757	58,143
4133 RETIREE HEALTH & LIFE INS	57	2,690	59
4134 SOCIAL SECURITY	1,012	868	1,052
4135 MEDICARE	3,671	3,120	3,818
<b>BENEFITS</b>	<b>123,497</b>	<b>90,034</b>	<b>128,437</b>
<b>416 TRAVEL &amp; TRAINING</b>			
4161 TRAINING EDUCATION	-	1,240	1,250
4162 TRAVEL	-	500	500
<b>TRAVEL &amp; TRAINING</b>	<b>-</b>	<b>1,740</b>	<b>1,750</b>
<b>420 MAINTENANCE</b>			
4201 AUTOMOTIVE	5,882	10,000	10,000
4203 MAJOR REPAIRS PRJCTS	22,884	250,000	250,000
4207 OTHER EQUIPMENT	2,687	9,300	3,500
4214 RE-BILL PROJECTS	6,400	50,000	50,000
<b>MAINTENANCE</b>	<b>37,853</b>	<b>319,300</b>	<b>313,500</b>
<b>423 PROFESSIONAL SERVICES</b>			
4230 PROFESSIONAL SERVICES	3,356	-	5,000
<b>PROFESSIONAL SERVICES</b>	<b>3,356</b>	<b>-</b>	<b>5,000</b>
<b>446 CLOTHING</b>			
4461 PROTECTIVE	236	500	500
<b>CLOTHING</b>	<b>236</b>	<b>500</b>	<b>500</b>
<b>430 OPERATING COSTS</b>			
4300 MISCELLANEOUS	6,109	-	5,000
4306 RENTALS & LEASES	3,357	2,000	5,000
4311 GASOLINE	15,427	20,000	16,000
<b>OPERATING COSTS</b>	<b>24,893</b>	<b>22,000</b>	<b>26,000</b>
<b>418 INSURANCE</b>			
4181 PROPERTY, BLDG, COMPUTER	3,292	157	3,424
4182 FLEET	13,087	15,506	13,610
4183 UNEMPLOYMENT	289	423	301
4184 WORKER'S COMPENSATION	23,234	24,690	24,163
4186 LIABILITY/GEN-PUBOF-LAW	10,411	9,902	10,827
<b>INSURANCE</b>	<b>50,313</b>	<b>50,678</b>	<b>52,326</b>
<b>440 SUPPLIES</b>			
4400 MISCELLANEOUS	1,405	8,000	8,000
4411 PIPE	25,794	30,000	30,000
<b>SUPPLIES</b>	<b>27,199</b>	<b>38,000</b>	<b>38,000</b>
<b>460 GENERAL EQUIPMENT</b>			
4600 OTHER EQUIPMENT < 5K	-	-	15,100
4606 TOOLS < 5K	11,001	10,000	15,000
<b>GENERAL EQUIPMENT</b>	<b>11,001</b>	<b>10,000</b>	<b>30,100</b>
<b>463 ACQUISITIONS OVER \$5,000</b>			
4635 TRANSPORTATION EQUIPMENT	-	-	160,000
4637 CONTRA EXPENSE ACCOUNT	-	-	(160,000)
<b>ACQUISITIONS OVER \$5,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>478 DEPRECIATION</b>			
4780 DEPRECIATION	167,443	168,000	169,500
<b>DEPRECIATION</b>	<b>167,443</b>	<b>168,000</b>	<b>169,500</b>
<b>DIV 5057 - TOTAL</b>	<b>676,113</b>	<b>898,817</b>	<b>1,007,874</b>

## **STATEMENTS**

# STATEMENT OF DELINQUENT TAXES

## PROPERTY TAX:

<u>Year</u>	<u>Amount</u>	<u>% Collectible</u>
2025	\$ 63,917 **	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 31<sup>st</sup> 2026

## OCCUPATIONAL TAX:

<u>Year</u>	<u>Amount</u>	<u>% Collectible</u>
2025	\$ 9,095 *	95%

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

\* As of March 31<sup>st</sup> 2026

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

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

**Capital Asset Acquisitions for Governmental Activities:**

New Office Furniture for Mayor	5,000
New Vehicle for Mayor	50,000
Various I.T. Repairs & PC/Laptop/Printer Replacements	42,000
VCenter, Netapp, and Hosts Software Updates	8,000
Replace Admin AS400 Software	80,000
Replace EOL Wireless Equipment	60,000
IT New Vehicle to Replace 2008 Dodge Durango	60,000
New Pierce Pumper Apparatus	1,100,000
Positive Pressure Ventilation Fans (2)	18,000
2-N-1 Vehicle Prop with Propane Tank	61,000
Fire Cascade System for Southside Station (Prior Year)	90,000
Inspections New Vehicle to Replace 2016 Ford F150	50,000
7 New Police Units	500,000
Perimeter Fence Around the Police Department	90,000
New Desks for Police Station	8,000
Animal Control New to Replace 2009 Ford F150	48,000
Dump Truck	135,000
Streets Department 2 New Ford F150s	100,000
<hr/>	
Total Capital Asset Acquisitions for Governmental Activities	<u><u>2,505,000</u></u>

**Acquisition Funding Sources for Governmental Activities:**

Budgeted Revenue from Calcasieu Parish Gaming District in General Fund	950,000
Drug Seizure Fund	-
Other Budgeted Revenue from the General Fund	1,555,000
<hr/>	
Total Acquisition Funding Sources for Governmental Activities	<u><u>2,505,000</u></u>

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

**Capital Asset Acquisitions for Business-Type Activities:**

Water Plant Phase II SCADA	50,000
Replace EOL Wireless Equipment	15,000
Replace EOL Cameras	15,000
Replace Admin AS400 Software	20,000
Zero Turn Mower for Water Plant	12,500
FCS DXMIC PRO Acoustic Leak Detection System	7,500
2 New F-350 with Utility Bed for Water Maintenance	160,000
Spare Actuators	36,000
Zero Turn Mower for Wastewater Plant	12,500
2 New F-350 with Service Bed for Wastewater Maintenance	160,000
<hr/>	
Total Capital Asset Acquisitions for Business-Type Activities	<u><u>488,500</u></u>

**Acquisition Funding Sources for Business-Type Activities:**

Public Utility Fund	488,500
<hr/>	
Total Acquisition Funding Sources for Business-Type Activities	<u><u>488,500</u></u>

**DEBT SERVICE SUMMARY**

**Fiscal Year 2026-2027**

	<u>Interest Rate</u>	<u>Payment Date</u>	<u>Loan Date</u>	<u>Maturity Date</u>	<u>Original Amount</u>	<u>Projected Balance as of 6/30/27</u>	<u>2026-2027 Principal Payments</u>	<u>2026-2027 Interest Payments</u>
<b>Governmental-type Activities:</b>								
1. Special Assessment Bond	2.08%	2/1 & 8/1	8/1/2016	8/1/2028	2,455,000	625,000	295,000	16,068
2. Louisiana Community Development Authority Revenue Bond	5.00%	2/1 & 8/1	3/1/2018	2/1/2030	13,670,000	4,145,000	1,250,000	329,250
<b>TOTAL</b>					<u>16,125,000</u>	<u>4,770,000</u>	<u>1,545,000</u>	<u>345,318</u>

## **ORDINANCES**



# **CAPITAL IMPROVEMENT BUDGET**



Michael E. Danahay, Mayor.

April 14th, 2026

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 (\$250,000), wastewater plant improvements (\$250,000), water distribution (\$1,000,000), water meter program (\$2,000,000), asphalt street maintenance (\$1,000,000), concrete rehab (\$1,500,000), sidewalk rehabilitation (\$250,000), signalization (\$150,000), Burton Street rehabilitation (\$250,000), bridge rehabilitation and repair (\$500,000), Maplewood Drive improvements (\$500,000), drainage (\$150,000), 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

## 2026-2027 CAPITAL PROJECTS BUDGET

### ON-GOING PROJECTS - PREVIOUSLY FUNDED

	Current Project Budget	Expended as of March 31, 2026	Balance as of March 31, 2026
<b>SUMMARY OF PROJECTS BY FUND:</b>			
<b>Public Utility Fund:</b>			
Wastewater Projects:			
Misc Collection System Improvements	-	-	-
Wastewater Plant Improvements	13,316,113.33	2,077,326.76	11,238,786.57
Misc Lift Station Improvements	2,448,433.30	1,042,034.97	1,406,398.33
Total Wastewater Projects	15,764,546.63	3,119,361.73	12,645,184.90
Water Projects:			
Water Distribution	3,250,000.00	1,017,434.02	2,232,565.98
Water Treatment Facility Improvement	15,936,899.06	12,505,490.27	3,431,408.79
Total Water Projects	19,186,899.06	13,522,924.29	5,663,974.77
Total Public Utility Fund	34,951,445.69	16,642,286.02	18,309,159.67
<b>Street Improvement Capital Project Fund:</b>			
I-10 North Frontage Rd	250,000.00	209,687.00	40,313.00
Concrete Rehab	8,331,276.87	2,997,343.82	5,333,933.05
Signalization	411,371.00	-	411,371.00
Burton St. Reconstruction	1,245,000.00	77,197.85	1,167,802.15
Drainage	823,106.88	-	823,106.88
Maplewood Drive Rehabilitation	11,259,516.76	7,531,557.74	3,727,959.02
Misc Street Improvements (Ruth, Henning, Hazel, Post Oak, Misc Gravel, EWS Mimosas, bridges)	8,516,852.53	2,671,880.29	5,844,972.24
Total Street Improvement Capital Project Fund	42,653,779.46	22,673,475.35	19,980,304.11
<b>Public Improvement Capital Project Fund:</b>			
Police Training Center	1,248,000.00	11,302.47	1,236,697.53
Rebanding Police & Fire Dept.	66,450.00	37,235.36	29,214.64
Building Improvements	3,875,000.00	3,436,393.39	438,606.61
Misc. Building Improvement	10,698,012.51	4,637,418.61	6,060,593.90
Total Public Improvement Capital Project Fund	15,887,462.51	8,122,349.83	7,765,112.68
Total Capital Project by Funds	93,492,687.66	47,438,111.20	46,054,576.46

**CITY OF SULPHUR**  
**2026-2027 CAPITAL PROJECTS BUDGET**  
**AUTHORIZATION SCHEDULE OF FUNDING**

	Projected Additional Funding					Total
	2027	2028	2029	2030	2031	2027-2031
<b>SUMMARY OF PROJECTS BY FUND:</b>						
<b>Public Utility Fund:</b>						
Wastewater Projects:						
Maplewood and Maplefork Lift Station	-	-	-	-	-	-
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	250,000	500,000	500,000	500,000	500,000	2,250,000
WasteWater Plant Improvements	250,000	750,000	750,000	750,000	750,000	3,250,000
<b>Total Wastewater Projects</b>	<b>750,000</b>	<b>1,600,000</b>	<b>1,600,000</b>	<b>1,600,000</b>	<b>1,500,000</b>	<b>7,050,000</b>
Water Projects:						
Water Distribution	1,000,000	2,000,000	2,000,000	2,000,000	2,000,000	9,000,000
Water Meter Program	2,000,000	4,000,000	4,000,000	4,000,000	-	14,000,000
Water Treatment Facility Improvement	-	500,000	500,000	250,000	250,000	1,500,000
<b>Total Water Projects</b>	<b>3,000,000</b>	<b>6,500,000</b>	<b>6,500,000</b>	<b>6,250,000</b>	<b>2,250,000</b>	<b>24,500,000</b>
<b>Total Public Utility Fund</b>	<b>3,750,000</b>	<b>8,100,000</b>	<b>8,100,000</b>	<b>7,850,000</b>	<b>3,750,000</b>	<b>31,550,000</b>
<b>Street Improvement Capital Project Fund:</b>						
Asphalt Street Maintenance	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	5,000,000
Concrete Rehab	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	7,500,000
Signalization	150,000	500,000	150,000	150,000	150,000	1,100,000
Sidewalk Rehab	250,000	500,000	250,000	250,000	250,000	1,500,000
Burton Street Rehabilitation	250,000	500,000	500,000	500,000	500,000	2,250,000
Bridge Rehabilitation and Repair	500,000	500,000	500,000	500,000	500,000	2,500,000
Maplewood Drive	500,000	1,000,000	1,000,000	1,000,000	1,000,000	4,500,000
Drainage	150,000	150,000	150,000	150,000	150,000	750,000
Traffic Markings	150,000	100,000	100,000	100,000	100,000	550,000
<b>Total Street Improvement Capital Project Fund</b>	<b>4,450,000</b>	<b>5,750,000</b>	<b>5,150,000</b>	<b>5,150,000</b>	<b>5,150,000</b>	<b>25,650,000</b>
<b>Public Improvement Capital Project Fund:</b>						
Building Improvements	2,500,000	1,000,000	1,000,000	1,000,000	1,000,000	6,500,000
<b>Total Public Improvement Capital Project Fund</b>	<b>2,500,000</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>6,500,000</b>
<b>Total Capital Project by Funds</b>	<b>10,700,000</b>	<b>14,850,000</b>	<b>14,250,000</b>	<b>14,000,000</b>	<b>9,900,000</b>	<b>63,700,000</b>

**CITY OF SULPHUR**  
**CAPITAL IMPROVEMENT PLAN**  
**2026-2030 Asphalt Overlay Projects**

<b>CIP Category</b>	<b>Project</b>	<b>Limit One</b>	<b>Limit Two</b>
Complete	Lincoln	Full	Limits
Complete	O'Quain	Perry	Lewis
Complete	Perry	O'Quain	E. Carlton
Complete	Patton Street	City Limits	
Complete	S. Irwin	E. Napoleon	Foreman
Ongoing	N. Rose Park	Post Oak	Rosary
Ongoing	Mackey	Napoleon	Logan
Ongoing	Vine	Ward	Maplewood
Ongoing	St. Joseph	Gale	West to End
Ongoing	Hildebrandt	E. Burton	E. Lincoln
Ongoing	Bowmer	S. Hazel	Vine
Ongoing	Poplar Street	Maplewood	Dead End
Ongoing	Boice	Saunier	Augusta
Ongoing	Roberta	Woodland	Dead End
Ongoing	Urban	Lewis	Dead End
2026-2027	Carr	Beglis Parkway	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
2026-2027	Rio Hondo	Cherokee	Fairview
2026-2027	Burton St.	Beglis Parkway	Eastern Limits
2027-2028	Quelqueshoe	Cherokee	Fairview
2027-2028	Cherokee	Madison	Rio Hondo
2027-2028	Royal Oak	Post Oak	Dead End
2027-2028	N. Lebanon	Lebanon	S. Hazel
2027-2028	S. Lebanon	Lebanon	S. Hazel
2027-2028	Lebanon	S. Lebanon	N. Lebanon
2027-2028	Beulah	Maple	Dead End
2027-2028	Peck	Beulah	Dead End
2028-2029	Burton St.	Huntington	Beglis Parkway
2029-2030	Burton St.	Limits	Huntington
2029-2030	Brimstone	Platt	N East
2029-2030	Carr	Cain	Beglis Parkway
2029-2030	N. Crocker	Napoleon	Kyle

**CITY OF SULPHUR  
CAPITAL IMPROVEMENT PLAN**

**2026-2030 Concrete Rehabilitation Projects**

<b>CIP Category</b>	<b>Project</b>	<b>Limit One</b>	<b>Limit Two</b>
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
Ongoing	Navarre Street	Reeds Metals	Saunier
Ongoing	Mulbery Road	Center Circle	Magnolia
Ongoing	Louise (Patching)	Olene	Alabama
Ongoing	Marge (Patching)	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.