



Michael E. Danahay, Mayor.

April 8th, 2024

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, 2024.

Total sales tax revenues are projected to yield \$0.5 million more than the 2023-2024 adopted budget and are used to finance City operations. Also, as provided in the Sales Tax Ordinances, sales tax revenues fund Capital Improvement projects.

The General Fund Budget provides for the (two percent) 2% longevity increase for Civil Service employees, per Civil Service guidelines. Both the General Fund and Public Utility Fund Budgets provide for a two percent (2%) employee anniversary increase for non-Civil Service employees. Also included is a proposed Across the Board increase which includes a tiered base rate increase ranging from 1 ½ to 2 ½ % for Civil Service employees (based on rank and can be found in the grade step tables) and a tiered increase ranging from 1% to 3% for non-Civil Service employees.

For the year 2024-2025, the employer's contribution rates to the various retirement systems that cover the City's employees are as follows: Municipal Employee's Retirement System 28%, Firefighter's Retirement System 33.25%, and the Municipal Police Employee's Retirement System 35.6%.

The budget, as presented, reflects a rate increase in water service and sewer collection and treatment rates. Charges for these services were evaluated in fiscal year 2024-2025. An average of 7.21 percent increase is proposed for water service, sewer collection, treatment rates and garbage/trash collection. A Capital Recovery Fee in the amount of \$1.45 is proposed this fiscal year. The Public Utility budget again provides for the continuation of the Utility Assistance Program with a proposed increase of \$0.75 per month.

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

Respectfully Submitted,

MICHAEL E. DANAHAY

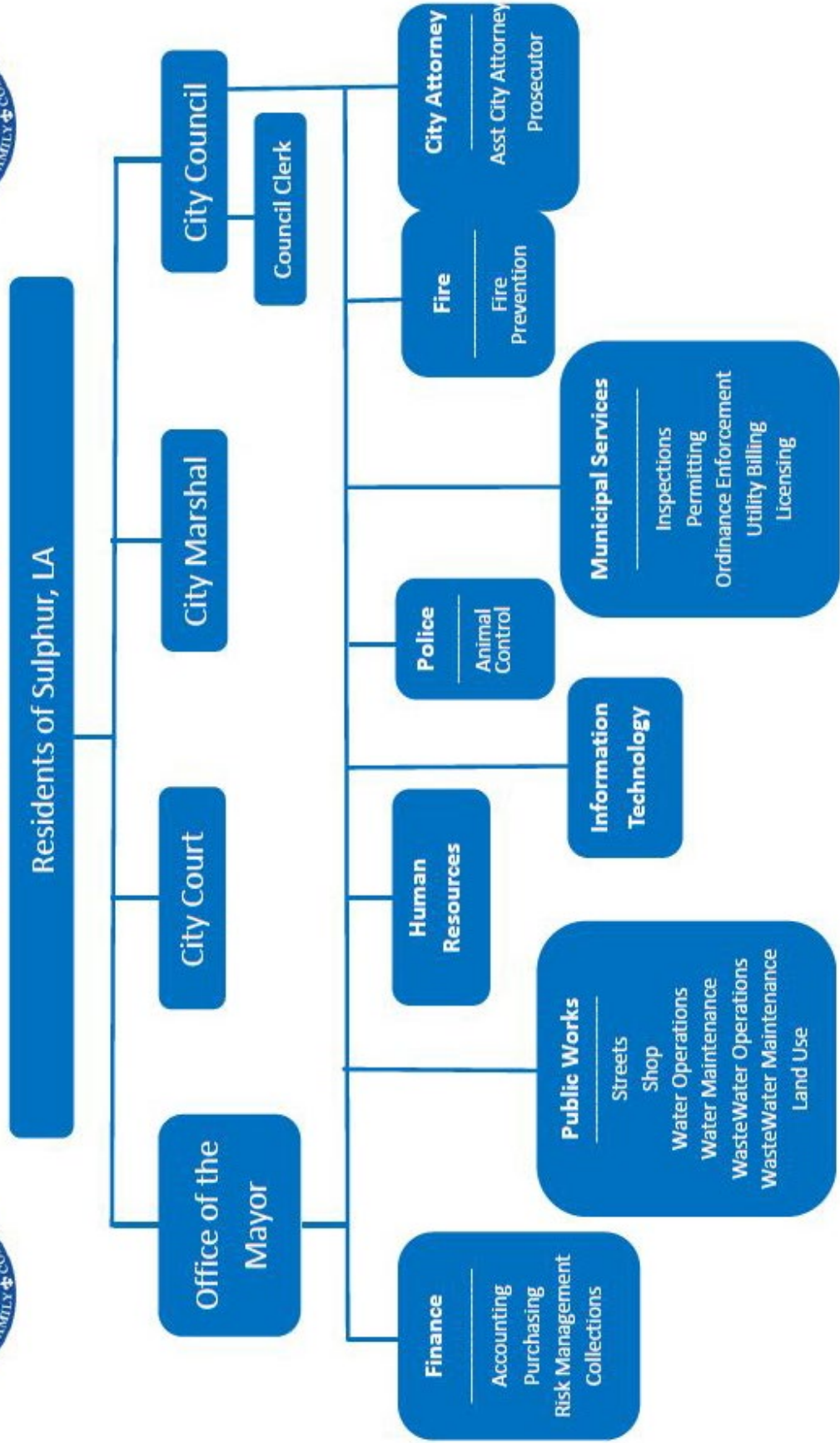
Mayor





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 and Street Improvement

STATEMENT OF BUDGETARY POLICIES

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

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

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

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

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

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

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

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

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

BUDGETARY PROCESS

Process

In February of 2024, each department was required to prepare budget requests to describe operational needs for fiscal year 2024-2025. 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

Cade Cole

Prosecutor-Asst. City Attorney

Billy Lofton

Finance Department

Jennifer Thorn, Director

Human Resources Department

Connie Rion, Director

Information Technology Department

Jennifer Montgomery, Director

Police Department

John Wall, Chief

Fire Department

John Naquin, Chief

Public Works Department

Austin Abrahams, Director

Inspection Department

Jerry Jones, Chief Building Officer

Municipal Services Department

Denise Fontenot, Director

Sulphur City Court

Charles Shrumpf, Judge

Sulphur City Marshal Ward 4

Brandon Dever, Marshal

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

	Prior Year FY 2022-2023		Current Year FY 2023-2024				Upcoming Year FY 2024-2025		
	Audited	Original Budget	Last Adopted Budget	Actual Year-to-Date as of March 20, 2024	Estimated Remaining for Year	Projected Actual at Year End	Amended Budget vs. Projected Actual Result at Year End	Proposed Budget vs. Proposed Budget	
SUMMARY OF REVENUES - BY SOURCES:									
Local sources:									
2% Sales taxes	\$ 17,050,000	\$ 17,450,000	\$ 17,450,000	\$ 11,355,281	\$ 5,696,500	\$ 17,051,781	\$ -2,28%	\$ 17,450,000	2.34%
Ad Valorem Taxes	3,015,000	3,315,000	3,315,000	3,237,183	83,266	3,320,449	0.16%	3,415,000	2.85%
Franchise Taxes	1,600,000	1,600,000	1,600,000	813,916	665,000	1,478,916	-7.57%	1,600,000	8.19%
License, Permits & Fees	1,192,300	1,527,750	1,527,750	1,130,463	474,210	1,604,673	5.04%	1,567,700	-2.30%
Charges for services	1,905,500	2,088,700	2,088,700	1,556,554	233,200	1,789,754	-14.31%	1,894,100	5.83%
Fines and forfeitures	122,000	132,000	132,000	68,220	51,000	119,220	-9.68%	122,000	2.33%
Code Enforcement	32,000	53,000	53,000	89,150	10,150	99,300	87.36%	63,000	-36.56%
Gaming revenue	900,000	800,000	800,000	703,745	126,358	830,103	3.76%	825,000	-0.61%
Grants	10,000	10,000	10,000	-	-	-	0.00%	-	0.00%
Interest on Investments	31,000	50,500	50,500	642,403	8,850	651,253	1189.61%	309,500	-52.48%
Other Revenue	137,020	156,020	156,020	412,650	641,750	1,054,400	575.81%	437,020	-58.55%
Total Revenues from Local Sources	25,994,820	27,182,970	27,182,970	20,009,564	7,990,283	27,999,848	3.01%	27,683,320	-1.13%
State sources:									
State shared revenue	1,152,000	1,174,000	1,174,000	436,248	600,000	1,036,248	-11.73%	1,174,000	13.29%
Grants	-	-	-	-	-	-	0.00%	-	0.00%
Total Revenues from State Sources	1,152,000	1,174,000	1,174,000	436,248	600,000	1,036,248	-11.73%	1,174,000	13.29%
Federal sources:									
CARES Act	-	-	-	-	-	-	-	-	0.00%
FEMA Recovery	2,800,000	5,000,000	5,000,000	927,882	1,600,000	2,527,882	-49.44%	3,000,000	18.68%
Total Revenues from Federal Sources	2,800,000	5,000,000	5,000,000	927,882	1,600,000	2,527,882	-49.44%	3,000,000	18.68%
Total Revenues by Sources	\$ 29,946,820	\$ 33,356,970	\$ 33,356,970	\$ 21,373,694	\$ 10,190,283	\$ 31,563,977	\$ -5.38%	\$ 31,857,320	0.93%
SUMMARY OF EXPENDITURES - BY DEPARTMENT:									
Department									
Administration	\$ 5,579,915	\$ 7,154,991	\$ 7,154,991	\$ 4,400,913	\$ 2,355,755	\$ 6,756,669	\$ -5.57%	\$ 7,055,636	4.42%
Fire	7,530,245	7,130,758	7,130,758	4,975,224	2,654,530	7,629,754	7.00%	8,938,630	17.15%
Inspections	678,285	726,286	726,286	488,826	271,815	760,641	4.73%	799,177	5.07%
Municipal Services	420,045	462,102	462,102	194,332	93,412	287,744	-37.73%	506,930	76.17%
Police	6,351,653	6,325,087	6,325,087	4,326,302	2,080,310	6,406,612	1.29%	7,435,748	16.06%
Animal Control	345,530	355,089	355,089	239,767	131,169	370,937	4.46%	467,961	26.16%
Streets and Maintenance	4,584,725	5,097,034	5,097,034	3,152,651	1,465,204	4,617,855	-9.40%	4,966,966	7.56%
Shop	533,255	543,829	543,829	364,786	180,481	545,267	0.26%	578,734	6.14%
Debt Service	288,688	288,688	288,688	255,532	23,140	278,672	-3.47%	288,688	3.59%
Total Expenditures by Department	\$ 26,312,341	\$ 28,083,864	\$ 28,083,864	\$ 18,398,333	\$ 9,255,817	\$ 27,654,150	\$ -1.53%	\$ 31,038,470	12.24%
SUMMARY OF EXPENDITURES - BY FUNCTION:									
Function									
Governmental	\$ 12,430,443	\$ 14,628,019	\$ 14,628,019	\$ 9,096,808	\$ 4,520,976	\$ 13,617,784	\$ -6.91%	\$ 14,664,092	7.68%
Public Safety	7,530,245	7,130,758	7,130,758	4,975,224	2,654,530	7,629,754	7.00%	8,938,630	17.15%
Fire	6,351,653	6,325,087	6,325,087	4,326,302	2,080,310	6,406,612	1.29%	7,435,748	16.06%
Police	26,312,341	28,083,864	28,083,864	18,398,333	9,255,817	27,654,150	-1.53%	31,038,470	12.24%
Total Expenditures by Department									

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

	Prior Year FY 2022-2023	Current Year FY 2023-2024					Upcoming Year FY 2024-2025		
	Audited	Original Budget	Last Adopted Budget	Actual Year-to-Date as of March 20, 2024	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Amended Budget vs. Projected Actual Result at Year End	Projected Actual Result at Year End vs. Proposed Budget	% Change Last Projected Actual Result at Year End vs. Proposed Budget
\$	10,753,346	\$ 10,339,815	\$ 10,339,815	\$ 7,814,006	\$ 3,449,865	\$ 11,263,871	8.94%	\$ 11,777,107	4.56%
	5,913,852	5,673,701	5,673,701	4,183,635	1,997,723	6,181,359	8.95%	6,519,602	5.47%
	180,930	216,454	216,454	75,442	37,721	113,162	-47.72%	208,804	84.52%
	470,954	1,240,685	1,240,685	361,441	180,721	542,162	-56.30%	580,685	7.11%
	711,200	747,395	747,395	458,858	275,315	734,173	-1.77%	764,510	4.13%
	3,633,164	4,289,092	4,289,092	2,963,555	1,199,484	4,163,040	-2.94%	4,299,000	3.27%
	503,241	564,538	564,538	418,473	209,237	627,710	11.19%	647,155	3.10%
	1,315,264	1,748,216	1,748,216	546,456	815,607	1,362,063	-22.09%	1,906,887	40.00%
	565,138	441,040	441,040	266,341	133,171	399,512	-9.42%	577,202	44.48%
	406,860	413,032	413,032	196,440	169,612	366,052	-11.37%	418,020	14.20%
	1,124,100	1,653,050	1,653,050	561,024	622,758	1,183,781	-28.39%	2,616,205	121.00%
	734,292	756,846	756,846	552,662	164,603	717,265	-5.23%	723,292	0.84%
	<u>26,312,341</u>	<u>28,083,864</u>	<u>28,083,864</u>	<u>18,398,333</u>	<u>9,255,817</u>	<u>27,654,150</u>	<u>-1.53%</u>	<u>\$ 31,038,470</u>	<u>12.24%</u>
	3,634,479	5,273,106	5,273,106			3,909,827		818,850	

SUMMARY OF EXPENDITURES - BY CHARACTERS:

Characters	Original Budget	Last Adopted Budget	Actual Year-to-Date as of March 20, 2024	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Amended Budget vs. Projected Actual Result at Year End	Projected Actual Result at Year End vs. Proposed Budget	% Change Last Projected Actual Result at Year End vs. Proposed Budget
Salaries	5,913,852	5,673,701	4,183,635	1,997,723	6,181,359	8.95%	6,519,602	5.47%
Employee benefits	180,930	216,454	75,442	37,721	113,162	-47.72%	208,804	84.52%
Travel and training	470,954	1,240,685	361,441	180,721	542,162	-56.30%	580,685	7.11%
Maintenance	711,200	747,395	458,858	275,315	734,173	-1.77%	764,510	4.13%
Utilities	3,633,164	4,289,092	2,963,555	1,199,484	4,163,040	-2.94%	4,299,000	3.27%
Professional and contractual services	503,241	564,538	418,473	209,237	627,710	11.19%	647,155	3.10%
Operating cost	1,315,264	1,748,216	546,456	815,607	1,362,063	-22.09%	1,906,887	40.00%
Insurance	565,138	441,040	266,341	133,171	399,512	-9.42%	577,202	44.48%
Supplies	406,860	413,032	196,440	169,612	366,052	-11.37%	418,020	14.20%
General equipment under \$5,000	1,124,100	1,653,050	561,024	622,758	1,183,781	-28.39%	2,616,205	121.00%
Equipment and other acquisitions over \$5,000	734,292	756,846	552,662	164,603	717,265	-5.23%	723,292	0.84%
Special and other Activities								
Total Expenditures by Characters	<u>26,312,341</u>	<u>28,083,864</u>	<u>18,398,333</u>	<u>9,255,817</u>	<u>27,654,150</u>	<u>-1.53%</u>	<u>\$ 31,038,470</u>	<u>12.24%</u>

Excess (deficiency) of revenues over (under) expenditures

OTHER FINANCING SOURCES (USES):

Transfer (in):								
Fixed Assets Fund	-	-	-	-	-	-	-	-
FEMA Recovery	-	-	-	-	-	-	-	-
Street Improvement Capital Projects Fund	-	-	-	-	-	-	-	-
Debt Service for Paving Projects	-	-	-	-	-	-	-	-
Public Utility Fund	-	-	-	-	-	-	-	-
Self Insurance Fund	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	(2,000,000)	-	(2,000,000)	(2,000,000)	-	-	-
Net change in fund balance	3,634,479	5,273,106	3,273,106		1,909,827		818,850	
Beginning Fund Balance	\$ 14,041,471	\$ 17,675,951	\$ 17,675,951		\$ 17,675,951		\$ 19,585,778	
Ending Fund Balance	\$ 17,675,951	\$ 22,949,057	\$ 20,949,056.71		\$ 19,585,778		\$ 20,404,628	

GENERAL FUND

REVENUES

The budgeted revenues reflect a decrease in revenue of 1,809,650 from the prior fiscal year. This is due mainly to a decrease in projected federal reimbursements.

City of Sulphur Budget Worksheet for FY 2024-2025
*****General Fund Revenues*****

Account Number	Account Description	FY 2023-2024 Actual & Projected Revenue	FY 2023-2024 Amended Budget	FY 2024-2025 Proposed Budget
001-0000-311.10-00	AD VALOREM TAXES / AD VALOREM TAX REVENUE	3,294,556	3,300,000	3,400,000
001-0000-311.20-00	AD VALOREM TAXES / INTEREST & PENALTIES	3,797	5,000	5,000
001-0000-311.30-00	AD VALOREM TAXES / PRIOR YEAR	22,096	10,000	10,000
001-0000-312.10-00	SALES TAX REVENUE / SALES TAX REVENUE	13,119,270	12,800,000	12,800,000
001-0000-318.10-00	FRANCHISE REVENUE / ELECTRIC	1,236,942	1,300,000	1,300,000
001-0000-318.20-00	FRANCHISE REVENUE / CABLE TV	118,217	150,000	150,000
001-0000-318.30-00	FRANCHISE REVENUE / GAS	123,757	150,000	150,000
Revenue		17,918,634	17,715,000	17,815,000
001-0000-321.10-00	OCCUPATIONAL LICENSES / OCCUPATIONAL LIC REV	1,365,346	1,300,000	1,350,000
001-0000-321.10-10	OCCUPATIONAL LIC REV / INTEREST & PENALTIES	6,826	14,000	12,000
001-0000-321.30-10	LIQUOR LICENSE / CLASS A	13,260	15,000	15,000
001-0000-321.30-20	LIQUOR LICENSE / CLASS A / PEN & INT	-	100	100
001-0000-321.40-10	LIQUOR LICENSE / CLASS B	18,330	20,000	20,000
001-0000-321.40-20	LIQUOR LICENSE / CLASS B / PEN & INT	-	150	150
001-0000-322.05-00	PERMITS / BUILDING	139,842	120,000	120,000
001-0000-322.10-00	PERMITS / ELECTRICAL	13,321	20,000	15,000
001-0000-322.15-00	PERMITS / GAS	2,692	4,000	2,400
001-0000-322.20-00	PERMITS / PLUMBING	16,220	19,000	16,000
001-0000-322.25-00	PERMITS / MOBILE HOME	3,935	3,000	3,000
001-0000-322.27-00	PERMITS / MECHANICAL/AIR CONDITION	8,096	8,500	8,500
001-0000-322.29-00	PERMITS / FIRE	870	1,000	1,000
001-0000-322.30-00	PERMITS / BINGO, RAFFLES, ETC.	275	300	300
001-0000-322.31-00	PERMITS / CULVERTS	630	700	700
001-0000-322.45-00	PERMITS / STORM WATER GRADING	1,125	1,000	1,000
001-0000-322.50-00	PERMITS / PHOTO COPIES	50	-	50
001-0000-322.55-00	PERMITS / SOLAR PANEL	3,820	1,500	1,500
001-0000-322.56-00	LICENSES & PERMITS / BACKFLOW PREVENTER	10,035	500	1,000
Licenses & Permits		1,604,673	1,528,750	1,567,700
001-0000-335.10-00	STATE SHARED REVENUE / BEER TAXES	32,663	35,000	35,000
001-0000-335.30-00	STATE SHARED REVENUE / VIDEO POKER	405,399	500,000	500,000
001-0000-335.40-00	STATE SHARED REVENUE / 2% FIRE INS TAX ACCOUNT	215,540	150,000	150,000
001-0000-335.41-00	STATE SHARED REVENUE / 1% HOTEL OCCUPANCY TAX	236,194	300,000	300,000
001-0000-335.42-00	STATE SHARED REVENUE / OPELRAM EDD-2% SALES TAX	152,620	125,000	125,000
001-0000-335.50-10	STATE SHARED REVENUE / DARE PROGRAM	3,831	4,000	4,000
001-0000-336.00-00	INTERGOVERNMENTAL REV / CPPJ-GAMING REVENUE	830,103	800,000	825,000
001-0000-337.00-00	INTERGOVERNMENTAL REV / FEDERAL REVENUE	2,527,882	5,000,000	3,000,000
001-0000-338.00-00	INTERGOVERNMENTAL REV / STATE REVENUE	-	10,000	-
001-0000-339.00-00	INTERGOVERNMENTAL REV / CPPJ LOCAL GRANTS	-	-	-
Intergovernmental Revenue		4,404,232	6,924,000	4,939,000
001-0000-341.10-00	POLICE DEPARTMENT / PHOTO COPIES	7,247	7,000	7,000
001-0000-341.20-10	POLICE DEPARTMENT / HOUSING PRISONERS	15,000	30,000	20,000
001-0000-341.20-20	POLICE DEPARTMENT / APPEARANCE BOND REVENUE	100	500	100
001-0000-341.30-00	POLICE DEPARTMENT / WITNESS FEE REIMBURSEMENT	151	-	-
001-0000-341.45-00	POLICE DEPARTMENT / POLICE DEPT. DONATIONS	5,699	10,000	6,000
001-0000-341.90-10	POLICE DEPT / SCHOOL BOARD ESCORTS	875	1,200	1,000
001-0000-344.10-10	REFUSE COLLECTION / GARBAGE TRASH	1,719,033	2,000,000	1,820,000
001-0000-344.15-10	REFUSE COLLECTION PENALTY / GARBAGE TRASH	41,650	40,000	40,000
Charges for Services		1,789,754	2,088,700	1,894,100
001-0000-350.00-00	FINES / FIRE PREVENTION - FIRE DEPT	-	-	-
001-0000-351.00-00	FINES / COURT	117,870	130,000	120,000
001-0000-353.00-00	FINES / DWI	1,350	2,000	2,000
Fines		119,220	132,000	122,000

City of Sulphur Budget Worksheet for FY 2024-2025
*****General Fund Revenues*****

Account Number	Account Description	FY 2023-2024	FY 2023-2024	FY 2024-2025
		Actual & Projected Revenue	Adopted Budget	Proposed Budget
001-0000-361.10-00	INTEREST / INTEREST ON INVESTMENTS	304,572	50,000	300,000
001-0000-363.00-00	MISCELLANEOUS / RENTALS & LEASES	33,236	35,000	35,000
001-0000-367.00-00	MISCELLANEOUS / DAMAGES & SETTLEMENTS REC	628,577	20,000	20,000
001-0000-369.00-00	MISCELLANEOUS / MISCELLANEOUS	36,466	50,000	40,000
001-0000-369.10-00	MISCELLANEOUS / ANIMAL CONTROL	1,595	3,000	2,000
001-0000-369.11-00	MISCELLANEOUS / CHARGES FOR SERVICES	-	-	-
001-0000-369.12-00	MISCELLANEOUS / FIRE DEPT PHOTO COPIES	204	120	120
001-0000-369.13-00	MISCELLANEOUS / MARSHAL'S AUTO SERVICE	2,251	3,000	3,000
001-0000-369.16-00	MISCELLANEOUS / WEST CAL BUSINESS CENTER	3,592	5,500	5,500
001-0000-369.20-00	MISCELLANEOUS / OVER/SHORT IN CASH	-	-	-
001-0000-369.30-00	MISCELLANEOUS / PAVILION	300	500	500
001-0000-369.35-00	MISCELLANEOUS / WC AIRPORT	-	-	-
001-0000-369.39-00	MISCELLANEOUS / INSURANCE RMB	-	-	-
001-0000-369.40-00	MISCELLANEOUS / HURRICANE CONTRIBUTIONS	-	-	-
001-0000-369.50-00	MISCELLANEOUS / CHRISTMAS UNDER THE OAKS	2,500	2,500	2,500
001-0000-369.51-00	MISCELLANEOUS / FIRE DEPT/DONATIONS/GRNTS	4,500	5,000	5,000
001-0000-369.55-00	MISCELLANEOUS / DONATIONS/FIRE PREVENTION	-	6,000	-
001-0000-369.56-00	MISCELLANEOUS / PRE TRIAL DIVERSION FEES	1,000	2,000	2,000
001-0000-369.57-00	MISCELLANEOUS / PRE TRL DIV. REV. SHARING	(100)	(100)	(100)
001-0000-369.59-00	MISCELLANEOUS / CONTRB.FESTIVALSTOURISM	40	3,000	1,000
001-0000-369.60-10	FLEET / PARTS'REVENUE	4,905	5,500	5,500
001-0000-370.10-00	FIXED ASSETS / PROCEEDS FROM SALE	-	-	-
	Miscellaneous	1,023,638	191,020	422,020
001-0000-380.10-00	CODE ENFORCEMENT / ADMINISTRATIVE FEES	35,660	20,000	25,000
001-0000-380.20-00	CODE ENFORCEMENT / CONTRACTOR FEES	61,326	30,000	35,000
001-0000-380.30-00	CODE ENFORCEMENT / INT PAID	2,314	3,000	3,000
	Code Enforcement	99,300	53,000	63,000
001-0000-391.95-51	TRANSFERS FROM / FIXED ASSETS	-	-	-
001-0000-392.30-00	SALE OF FIXED ASSETS / SALE OF EQUIPMENT	2,000	5,000	5,000
001-0000-392.40-00	SALE OF FIXED ASSETS / SALE OF TRANSPORTATION	15,873	10,000	10,000
	Other Financing Sources	17,873	15,000	15,000
TOTAL		26,977,324	28,647,470	26,837,820

City of Sulphur Budget Worksheet for FY 2024-2025
*****Debt Service Fund Revenue*****

Account Number	Account Description	FY 2023-2024	FY 2023-2024	FY 2024-2025
		Actual & Projected Revenue	Adopted Budget	Proposed Budget
101-0000-312.10-00	SALES TAX REVENUE / SALES TAX REVENUE	136,494	250,000	250,000
101-0000-361.10-00	INTEREST / INTEREST ON INVESTMENTS	4,686	500	5,000
TOTAL		141,180	250,500	255,000

City of Sulphur Budget Worksheet for FY 2024-2025
*****Department of Motor Vehicles Revenues*****

Account Number	Account Description	FY 2023-2024	FY 2023-2024	FY 2024-2025
		Actual & Projected Revenue	Adopted Budget	Proposed Budget
004-0000-335.90-00	STATE SHARED REVENUE / DEPT OF MOTOR VEHICLES	51,682	60,000	60,000
004-0000-361.10-00	INTEREST / INTEREST ON INVESTMENTS	-	500	500
004-0000-369.00-00	MISCELLANEOUS	-	500	500
TOTAL		51,682	61,000	61,000

City of Sulphur Budget Worksheet for FY 2024-2025
*****C O S Capital Projects*****

Account Number	Account Description	FY 2023-2024	FY 2023-2024	FY 2024-2025
		Actual & Projected Revenue	Adopted Budget	Proposed Budget
320-0000-312.10-00	SALES TAX REVENUE / SALES TAX REVENUE	3,796,017	4,400,000	4,400,000
320-0000-361.10-00	INTEREST / INTEREST ON INVESTMENTS	341,995	-	4,000
TOTAL		4,138,012	4,400,000	4,404,000

GENERAL FUND EXPENDITURES

Administration

Mayor's Office

General & Administrative

Human Resources

City Council

Finance

Information Systems

Judicial

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

Fire Department

Inspections

Municipal Services

Permits - Ordinance Enforcement - Occupation Licenses

Police Department

Police

Animal Control

Public Works

Streets

Shop

ADMINISTRATION

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

Mayor's Office

Personnel

	<u>2023</u>	<u>2024</u>	<u>2025</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 28%

Acquisitions

No major acquisitions are proposed.

City of Sulphur Budget Worksheet for FY 2024-2025
*****General Fund Expenses*****
Department 1010: Mayor

Account Number/Name	FY 2023-2024 Actual & Projected	FY 2023-2024 Adopted Budget	FY 2024-2025 Proposed Budget
10 SALARIES			
410.10-10 REGULAR SALARIES	162,685	145,396	180,279
410.10-20 OVERTIME	621	1,000	1,000
SALARIES	163,306	146,396	181,279
20 BENEFITS			
410.20-10 RETIREMENT	53,007	43,187	53,477
410.20-20 GROUP HEALTH & LIFE INS	28,360	19,157	28,928
410.20-25 RETIREE HEALTH & LIFE INS	22,525	13,640	22,976
410.20-40 MEDICARE	2,419	2,004	2,468
BENEFITS	106,312	77,988	107,848
30 TRAVEL & TRAINING			
410.30-10 TRAINING EDUCATION	-	1,000	1,000
410.30-20 TRAVEL	1,414	3,000	3,000
410.30-30 CONFERENCES & CONVENTIONS	150	2,700	2,700
TRAVEL & TRAINING	1,564	6,700	6,700
40 PROFESSIONAL SERVICES			-
410.40-10 AUDIT & LEGAL & PROF SVCS	2,382	15,000	2,500
PROFESSIONAL SERVICES	2,382	15,000	2,500
50 OPERATING COSTS			
410.50-10 ADVERTISING	2,310	2,000	2,000
410.50-15 PRINTING	1,140	1,500	1,500
410.50-20 DUES & SUBSCRIPTIONS	87,425	65,000	65,100
410.50-60 GASOLINE	1,532	3,000	3,000
410.50-85 MISCELLANEOUS	1,410	-	-
OPERATING COSTS	93,818	71,500	71,600
55 INSURANCE			
410.55-10 PROPERTY, BLDG, COMPUTER	93,320	44,100	130,648
410.55-20 FLEET	3,134	4,620	4,388
410.55-30 UNEMPLOYMENT	1,078	1,078	1,509
410.55-40 WORKER'S COMPENSATION	1,078	1,078	1,509
410.55-50 LIABILITY/GEN-PUBOF-LAW	3,930	7,392	5,502
INSURANCE	102,541	58,268	143,557
65 GENERAL EQUIPMENT			
410.65-10 OFFICE & D P EQUIP < 5000	500	500	500
410.65-20 OFFICE FURNITURE < 5000	-	1,000	1,000
410.65-30 OTHER EQUIPMENT < 5000	2,000	2,000	-
GENERAL EQUIPMENT	2,500	3,500	1,500
88 SPECIAL ACTIVITY			
410.88-10 BUSINESS & GOODWILL	1,331	2,000	2,000
410.88-20 AWARDS & BANQUETS	-	-	-
410.88-40 SPECIAL PROJECTS	13,851	23,000	21,000
410.88-42 BANNERS/CHRISTMAS DECO	4,448	10,000	-
410.88-45 TOURISM	99,427	94,500	105,000
410.88-75 SENIOR CITIZEN CTR MISC	-	10,000	2,000
SPECIAL ACTIVITY	119,056	139,500	130,000
DIV 1010 - Total	591,479	518,852	644,984

General & Administration Department

Acquisitions

No major acquisitions are proposed.

City of Sulphur Budget Worksheet for FY 2024-2025
*****General Fund Expenses*****
Department 1012: General & Administration

Account Number/Name	FY 2023-2024 Actual & Projected	FY 2023-2024 Adopted Budget	FY 2024-2025 Proposed Budget
20 BENEFITS			
410.20-60 SOLUTIONS EAP	9,946	9,500	10,145
BENEFITS	9,946	9,500	10,145
33 MAINTENANCE			
410.33-10 AUTOMOTIVE	1,507	1,000	1,000
410.33-20 BUILDINGS & GROUNDS	62,845	30,000	50,000
410.33-80 PAVILLION	1,108	10,000	10,000
MAINTENANCE	65,461	41,000	61,000
35 UTILITIES			
410.35-10 TELEPHONE	111,440	115,559	115,898
410.35-20 GAS	6,146	7,500	6,392
410.35-25 CABLE	4,894	2,500	5,090
410.35-30 ELECTRICITY-BUILDINGS	50,526	56,101	52,547
410.35-80 WEST CAL BUSINESS CENTER	13,007	8,534	13,527
UTILITIES	186,013	190,194	193,454
36 CONTRACTURAL SERVICES			
410.36-30 UNIFORMS	4,477	7,000	7,000
CONTRACTURAL SERVICES	4,477	7,000	7,000
50 OPERATING COSTS			
410.50-20 DUES & SUBSCRIPTIONS	2,484	1,200	1,200
410.50-25 POSTAGE	31,071	16,769	32,003
410.50-35 RENTALS & LEASES	1,438	1,500	1,500
410.50-85 MISCELLANEOUS	-	-	-
OPERATING COSTS	34,993	19,469	34,703
60 SUPPLIES			
410.60-10 OFFICE	69,859	80,000	80,000
410.60-20 JANITORIAL	23,755	24,420	24,420
410.60-30 GROCERIES	5,575	7,000	7,000
410.60-60 MISCELLANEOUS	1,743	1,000	1,000
SUPPLIES	100,931	112,420	112,420
70 ACQUISITIONS OVER 5,000			
410.70-20 BUILDINGS	-	-	-
ACQUISITIONS OVER 5,000	-	-	-
88 SPECIAL ACTIVITY			
410.88-30 EMERGENCY PREPAREDNESS	-	-	-
410.88-70 SENIOR CITIZENS/SALARIES	30,000	27,500	30,000
410.88-75 SENIOR CITIZEN CTR MISC	143,096	23,758	40,000
SPECIAL ACTIVITY	173,096	51,258	70,000
DIV 1012 - Total	574,917	430,841	488,722

Human Resource Department

Personnel

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

Acquisitions

No major acquisitions are proposed.

City of Sulphur Budget Worksheet for FY 2024-2025
*****General Fund Expenses*****
Department 1015: Human Resources

Account Number/Name	FY 2023-2024 Actual & Projected	FY 2023-2024 Adopted Budget	FY 2024-2025 Proposed Budget
10 SALARIES			
410.10-10 REGULAR SALARIES	256,921	241,143	262,059
410.10-20 OVERTIME	1,686	1,928	1,720
SALARIES	258,607	243,071	263,779
20 BENEFITS			
410.20-10 RETIREMENT	67,749	71,706	77,815
410.20-20 GROUP HEALTH & LIFE INS	42,512	28,530	43,362
410.20-25 RETIREE HEALTH & LIFE INS	9,628	7,717	9,821
410.20-30 SOCIAL SECURITY	1,690	1,414	1,724
410.20-40 MEDICARE	3,679	2,956	3,753
BENEFITS	125,259	112,323	136,474
30 TRAVEL & TRAINING			
410.30-10 TRAINING EDUCATION	464	6,300	6,400
410.30-20 TRAVEL	-	-	-
410.30-30 CONFERENCES & CONVENTIONS	581	600	2,200
TRAVEL & TRAINING	1,044	6,900	8,600
36 CONTRACTURAL SERVICES			
410.36-30 UNIFORMS	-	-	-
CONTRACTURAL SERVICES	-	-	-
40 PROFESSIONAL SERVICES			
410.40-60 MEDICAL	31,685	40,000	40,000
PROFESSIONAL SERVICES	31,685	40,000	40,000
50 OPERATING COSTS			
410.50-15 PRINTING	11,016	7,000	12,200
410.50-20 DUES & SUBSCRIPTIONS	338	1,500	4,500
410.50-60 GASOLINE	-	-	-
410.50-85 MISCELLANEOUS	-	-	-
OPERATING COSTS	11,354	8,500	16,700
55 INSURANCE			
410.55-10 PROPERTY, BLDG, COMPUTER	5,322	-	7,451
410.55-30 UNEMPLOYMENT	345	540	483
410.55-40 WORKER'S COMPENSATION	853	800	1,194
410.55-50 LIABILITY/GEN-PUBOF-LAW	6,550	11,200	9,171
INSURANCE	13,070	12,540	18,299
60 SUPPLIES			
410.60-30 GROCERIES	-	-	-
410.60-60 MISCELLANEOUS	9	-	-
SUPPLIES	9	-	-
65 GENERAL EQUIPMENT			
410.65-10 OFFICE & D P EQUIP < 5000	-	-	-
GENERAL EQUIPMENT	-	-	-
88 SPECIAL ACTIVITY			
410.88-40 SPECIAL PROJECTS	8,774	12,900	10,500
SPECIAL ACTIVITY	8,774	12,900	10,500
DIV 1015 - Total	449,801	436,234	494,352

City Council

Personnel

	<u>2023</u>	<u>2024</u>	<u>2025</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 2024-2025
*****General Fund Expenses*****
Department 1020: Council

Account Number/Name	FY 2023-2024 Actual & Projected	FY 2023-2024 Adopted Budget	FY 2024-2025 Proposed Budget
10 SALARIES			
410.10-10 REGULAR SALARIES	109,333	91,736	111,520
410.10-20 OVERTIME	3,399	4,931	3,467
SALARIES	112,732	96,667	114,987
20 BENEFITS			
410.20-10 RETIREMENT	25,284	20,770	33,921
410.20-20 GROUP HEALTH & LIFE INS	8,279	7,486	8,444
410.20-30 SOCIAL SECURITY	1,465	1,328	1,494
410.20-40 MEDICARE	1,548	1,302	1,579
BENEFITS	36,576	30,886	45,439
30 TRAVEL & TRAINING			
410.30-20 TRAVEL	2,147	11,925	3,200
410.30-30 CONFERENCES & CONVENTIONS	390	4,200	1,500
TRAVEL & TRAINING	2,537	16,125	4,700
33 MAINTENANCE			
410.33-20 BUILDINGS & GROUNDS	-	-	-
410.33-50 OFFICE EQUIP & COMPUTERS	-	-	-
MAINTENANCE	-	-	-
40 PROFESSIONAL SERVICES			
410.40-10 AUDIT & LEGAL & PROF SVCS	11,889	10,500	10,400
410.40-15 PROFESSIONAL SERVICES	-	-	-
PROFESSIONAL SERVICES	11,889	10,500	10,400
50 OPERATING COSTS			
410.50-10 ADVERTISING	10,290	12,000	12,600
410.50-15 PRINTING	-	120	120
410.50-20 DUES & SUBSCRIPTIONS	-	-	-
410.50-25 POSTAGE	-	-	-
OPERATING COSTS	10,290	12,120	12,720
55 INSURANCE			
410.55-10 PROPERTY, BLDG, COMPUTER	1,064	-	1,490
410.55-20 FLEET	-	-	-
410.55-30 UNEMPLOYMENT	136	150	191
410.55-40 WORKER'S COMPENSATION	1,258	1,000	1,761
410.55-50 LIABILITY/GEN-PUBOF-LAW	7,860	13,966	11,005
INSURANCE	10,319	15,116	14,447
65 GENERAL EQUIPMENT			
410.65-25 OTHER EQUIPMENT < 5000	-	-	-
GENERAL EQUIPMENT	-	-	-
88 SPECIAL ACTIVITY			
410.88-40 SPECIAL PROJECTS	-	500	10,100
SPECIAL ACTIVITY	-	500	10,100
DIV 1020 - Total	184,343	181,914	212,792

Finance

Personnel

	<u>2023</u>	<u>2024</u>	<u>2025</u>
Director	1	1	1
Controller	1	1	1
Administrative Assistant & Risk Management	1	2	2
Staff Accountant	1	1	1
Account Tech (Accounts Payable)	1	1	1
Account Tech (Accounts Receivable)	1	1	1
Account Tech (Payroll)	1	1	1
Account Tech (Purchasing)	1	1	1
Warehouse Clerk	1	1	1
	<u>9</u>	<u>10</u>	<u>10</u>

Acquisitions

No major acquisitions are proposed.

City of Sulphur Budget Worksheet for FY 2024-2025
*****General Fund Expenses*****
Department 1030: Finance

Account Number/Name	FY 2023-2024 Actual & Projected	FY 2023-2024 Adopted Budget	FY 2024-2025 Proposed Budget
10 SALARIES			
410.10-10 REGULAR SALARIES	462,674	461,871	476,658
410.10-20 OVERTIME	496	500	500
SALARIES	463,171	462,371	477,158
20 BENEFITS			
410.20-10 RETIREMENT	134,236	138,561	169,868
410.20-20 GROUP HEALTH & LIFE INS	81,360	78,688	82,987
410.20-25 RETIREE HEALTH & LIFE INS	26,515	23,802	27,045
410.20-30 SOCIAL SECURITY	-	-	-
410.20-40 MEDICARE	6,977	9,000	7,116
BENEFITS	249,087	250,051	287,016
30 TRAVEL & TRAINING			
410.30-10 TRAINING EDUCATION	508	3,500	3,500
410.30-20 TRAVEL	2,585	700	700
410.30-30 CONFERENCES & CONVENTIONS	2,769	3,000	3,000
TRAVEL & TRAINING	5,862	7,200	7,200
33 MAINTENANCE			
410.33-10 AUTOMOTIVE	2,772	700	1,500
MAINTENANCE	2,772	700	1,500
36 CONTRACTURAL SERVICES			
410.36-30 UNIFORMS	-	300	300
410.36-50 SCHOOL BOARD SALES TAX	108,095	120,000	120,000
410.36-60 ADVALOREM TAX FEES	11,492	45,000	35,000
CONTRACTURAL SERVICES	119,586	165,300	155,300
40 PROFESSIONAL SERVICES			
410.40-10 AUDIT & LEGAL & PROF SVCS	1,079,254	800,000	800,000
PROFESSIONAL SERVICES	1,079,254	800,000	800,000
50 OPERATING COSTS			
410.50-15 PRINTING	585	-	-
410.50-20 DUES & SUBSCRIPTIONS	1,343	1,500	1,500
410.50-25 POSTAGE	884	300	300
410.50-30 MONTHLY BANK SERVICE CHRG	236	10,000	8,000
410.50-35 RENTALS & LEASES	888	600	600
410.50-60 GASOLINE	55	550	550
410.50-85 MISCELLANEOUS	479	500	500
OPERATING COSTS	4,469	13,450	11,450

City of Sulphur Budget Worksheet for FY 2024-2025
*****General Fund Expenses*****
Department 1030: Finance

55 INSURANCE			
410.55-10 PROPERTY, BLDG, COMPUTER	31,893	39,977	44,650
410.55-20 FLEET	6,648	11,043	9,308
410.55-30 UNEMPLOYMENT	983	1,000	1,377
410.55-40 WORKER'S COMPENSATION	1,667	1,600	2,334
410.55-50 LIABILITY/GEN-PUBOF-LAW	13,310	20,837	18,634
INSURANCE	54,501	74,457	76,302
60 SUPPLIES			
410.60-10 OFFICE	398	1,000	1,000
SUPPLIES	398	1,000	1,000
65 GENERAL EQUIPMENT			
410.65-20 OFFICE FURNITURE < 5000	500	500	1,500
410.65-25 OTHER EQUIPMENT < 5000	-	-	-
GENERAL EQUIPMENT	500	500	1,500
81 CLAIM SETTLEMENTS			
410.81-10 CLAIM SETTLEMENTS	128,729	250,000	200,000
CLAIM SETTLEMENTS	128,729	250,000	200,000
83 DEBT SERVICE			
410.83-30 CERT OFINDEBT MAJ & LOWES	881	-	-
DEBT SERVICE	881	-	-
DIV 1030 - Total	2,109,211	2,025,029	2,018,425

Information Systems

Personnel

	<u>2023</u>	<u>2024</u>	<u>2025</u>
IT Director	1	1	1
IT Support Analyst I	0	0	0
IT Support Analyst II	2	2	2
IT Support Analyst II (Part-time)	0	0	1
	<u>3</u>	<u>3</u>	<u>4</u>

Acquisitions

Various I.T. Repairs & PC/Laptop/Printer Replacements	\$ 150,000
I.T. Related to Court Move to New Temp	\$ 8,000
Admin & Community Development Software\Hardware	<u>\$ 319,557</u>
Total	<u><u>\$ 477,557</u></u>

City of Sulphur Budget Worksheet for FY 2024-2025
*****General Fund Expenses*****
Department 1033: IT

Account Number/Name	FY 2023-2024 Actual & Projected	FY 2023-2024 Adopted Budget	FY 2024-2025 Proposed Budget
10 SALARIES			
410.10-10 REGULAR SALARIES	240,620	177,303	245,433
410.10-20 OVERTIME	4,466	5,000	5,000
410.10-40 OTHER COMPENSATION	1,080	1,000	1,102
SALARIES	246,166	183,303	251,534
20 BENEFITS			
410.20-10 RETIREMENT	70,983	52,305	74,203
410.20-20 GROUP HEALTH & LIFE INS	26,825	24,511	27,362
410.20-25 RETIREE HEALTH & LIFE INS	22,752	16,764	23,207
410.20-40 MEDICARE	3,520	2,572	3,591
410.20-55 TOOLS & CELL PHONE	-	-	-
BENEFITS	124,081	96,152	128,362
30 TRAVEL & TRAINING			
410.30-10 TRAINING EDUCATION	-	10,000	-
410.30-20 TRAVEL	1,475	9,000	9,000
410.30-30 CONFERENCES & CONVENTIONS	-	-	10,000
TRAVEL & TRAINING	1,475	19,000	19,000
33 MAINTENANCE			
410.33-10 AUTOMOTIVE	552	2,500	2,500
MAINTENANCE	552	2,500	2,500
40 PROFESSIONAL SERVICES			
410.40-30 IT MAINT. AGREEMENT	708,477	699,300	710,040
PROFESSIONAL SERVICES	708,477	699,300	710,040
50 OPERATING COSTS			
410.50-20 DUES & SUBSCRIPTIONS	-	-	-
410.50-25 POSTAGE	442	75	-
410.50-45 FREIGHT EXPENSE	-	-	-
410.50-60 GASOLINE	1,182	1,400	1,400
OPERATING COSTS	1,624	1,475	1,400
55 INSURANCE			
410.55-10 PROPERTY, BLDG, COMPUTER	7,427	9,471	10,397
410.55-20 FLEET	2,374	4,060	3,324
410.55-30 UNEMPLOYMENT	383	439	536
410.55-40 WORKER'S COMPENSATION	834	767	1,168
410.55-50 LIABILITY/GEN-PUBOF-LAW	3,930	5,262	5,502
INSURANCE	14,948	19,999	20,927
65 GENERAL EQUIPMENT			
410.65-10 OFFICE & D P EQUIP < 5000	179,002	250,000	250,000
410.65-11 D P EQUIP / ADMIN < 5000	-	-	-
GENERAL EQUIPMENT	179,002	250,000	250,000
70 ACQUISITIONS OVER 5,000			
410.70-30 FURNITURE & EQUIPMENT	431,781	941,000	477,557
410.70-40 TRANSPORTATION EQUIPMENT	-	-	-
ACQUISITIONS OVER 5,000	431,781	941,000	477,557
DIV 1033 - Total	1,708,106	2,212,729	1,861,320

Judicial

Personnel

<u>Court ***</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
-			
Judge	1	1	1
Clerk	9	9	9
	<u>10</u>	<u>10</u>	<u>10</u>

Marshal's Office ***

-			
Marshal	1	1	1
Marshal's Secretary	1	1	1
Marshal's Clerk	1	1	1
Deputy Marshal	2	6	6
Deputy Marshal (Part-time)	1	0	0
Bailiff	1	0	0
Warrant Officer	1	0	0
	<u>8</u>	<u>9</u>	<u>9</u>

City Attorney's Office ***

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

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

Retirement Rates

Judge Contribution 11.5%

City of Sulphur Contribution 45.8%

City of Sulphur Budget Worksheet for FY 2024-2025
*****General Fund Expenses*****
Department 1040: Court

Account Number/Name	FY 2023-2024 Actual & Projected	FY 2023-2024 Adopted Budget	FY 2024-2025 Proposed Budget
10 SALARIES			
410.10-10 REGULAR SALARIES	183,446	180,491	187,114
410.10-20 OVERTIME	-	500	500
410.10-90 SALARIES/REIMBURSEMENT	(77,136)	(38,000)	(38,000)
SALARIES	106,309	142,991	149,614
20 BENEFITS			
410.20-10 RETIREMENT	57,747	56,319	58,902
410.20-20 GROUP HEALTH & LIFE INS	37,362	34,183	38,109
410.20-25 RETIREE HEALTH & LIFE INS	74,667	69,049	76,160
410.20-30 SOCIAL SECURITY	50	500	500
410.20-40 MEDICARE	2,376	2,380	2,424
BENEFITS	172,202	162,431	176,095
33 MAINTENANCE			
410.33-20 BUILDINGS & GROUNDS	-	220,000	20,000
MAINTENANCE	-	220,000	20,000
35 UTILITIES			
410.35-30 ELECTRICITY- BUILDING	8,733	10,000	9,082
UTILITIES	8,733	10,000	9,082
40 PROFESSIONAL SERVICES			
410.40-60 MEDICAL	-	-	-
PROFESSIONAL SERVICES	-	-	-
55 INSURANCE			
410.55-10 PROPERTY, BLDG, COMPUTER	5,305	11,727	7,426
410.55-30 UNEMPLOYMENT	301	300	421
410.55-40 WORKER'S COMPENSATION	1,465	4,191	2,051
410.55-50 LIABILITY/GEN-PUBOF-LAW	13,101	30,040	18,341
INSURANCE	20,171	46,258	28,240
DIV 1040 - Total	307,416	581,680	383,031

City of Sulphur Budget Worksheet for FY 2024-2025
*****General Fund Expenses*****
Department 1041: Marshal

Account Number/Name	FY 2023-2024 Actual & Projected	FY 2023-2024 Adopted Budget	FY 2024-2025 Proposed Budget
10 SALARIES			
410.10-10 REGULAR SALARIES	326,945	309,200	383,483
410.10-20 OVERTIME	7,122	500	7,264
410.10-90 SALARIES/REIMBURSEMENT	(79,587)	(140,000)	(95,000)
SALARIES	254,480	169,700	295,748
20 BENEFITS			
410.20-10 RETIREMENT	107,386	91,214	113,128
410.20-20 GROUP HEALTH & LIFE INS	63,616	34,342	64,888
410.20-25 RETIREE HEALTH & LIFE INS	2,594	-	2,645
410.20-30 SOCIAL SECURITY	-	500	500
410.20-40 MEDICARE	5,322	3,500	3,500
BENEFITS	178,918	129,556	184,661
33 MAINTENANCE			
410.33-20 BUILDINGS & GROUNDS	1,850	92,500	10,000
MAINTENANCE	1,850	92,500	10,000
55 INSURANCE			
410.55-10 PROPERTY, BLDG, COMPUTER	2,440	3,157	3,416
410.55-20 FLEET	-	-	-
410.55-30 UNEMPLOYMENT	453	350	634
410.55-40 WORKER'S COMPENSATION	10,679	5,610	14,951
410.55-50 LIABILITY/GEN-PUBOF-LAW	11,791	18,486	16,507
INSURANCE	25,363	27,603	35,508
DIV 1041 - Total	460,609	419,359	525,917

City of Sulphur Budget Worksheet for FY 2024-2025
*****General Fund Expenses*****
Department 1042: City Attorney

Account Number/Name	FY 2023-2024 Actual & Projected	FY 2023-2024 Adopted Budget	FY 2024-2025 Proposed Budget
10 SALARIES			
410.10-10 REGULAR SALARIES	191,108	156,582	194,930
410.10-20 OVERTIME	568	200	579
SALARIES	191,676	156,782	195,509
20 BENEFITS			
410.20-10 RETIREMENT	51,774	46,192	57,504
410.20-20 GROUP HEALTH & LIFE INS	18,083	14,458	18,445
410.20-25 RETIREE HEALTH & LIFE INS	145	-	-
410.20-30 SOCIAL SECURITY	967	760	987
410.20-40 MEDICARE	2,575	2,101	2,627
BENEFITS	73,545	63,511	79,563
30 TRAVEL & TRAINING			
410.30-20 TRAVEL	4,485	3,500	3,500
410.30-30 CONFERENCES & CONVENTIONS	3,473	1,500	1,500
TRAVEL & TRAINING	7,958	5,000	5,000
33 MAINTENANCE			
410.33-20 BUILDINGS & GROUNDS	-	-	-
MAINTENANCE	-	-	-
40 PROFESSIONAL SERVICES			
410.40-10 AUDIT & LEGAL & PROF SVCS	4,500	19,000	19,000
PROFESSIONAL SERVICES	4,500	19,000	19,000
50 OPERATING COSTS			
410.50-15 PRINTING	-	500	500
410.50-20 DUES & SUBSCRIPTIONS	5,623	10,000	10,000
410.50-25 POSTAGE	956	500	500
410.50-35 RENTALS & LEASES	913	300	300
410.50-60 GASOLINE	-	-	-
410.50-85 MISCELLANEOUS	-	-	-
OPERATING COSTS	7,492	11,300	11,300
55 INSURANCE			
410.55-10 PROPERTY, BLDG, COMPUTER	106	100	149
410.55-30 UNEMPLOYMENT	313	300	438
410.55-40 WORKER'S COMPENSATION	774	750	1,084
410.55-50 LIABILITY/GEN-PUBOF-LAW	6,169	7,237	8,637
INSURANCE	7,363	8,387	10,308
DIV 1042 - Total	292,534	263,980	320,680

SULPHUR FIRE DEPARTMENT

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

Funding is provided for the general operation of the department.

Fire Department

Personnel

	<u>2023</u>	<u>2024</u>	<u>2025</u>
Chief	1	1	1
Assistant Chief	1	1	1
District Chief	3	3	3
Captain	17	18	18
Engineer	17	18	18
Firefighter 1st Class	15	14	14
Firefighter	11	10	10
Training Officer	1	1	1
Administrative Assistant	1	1	1
Research & Stat. Analysis Officer	1	1	1
Fire Prevention Officer	1	2	3
	<u>69</u>	<u>70</u>	<u>71</u>

Retirement Rates

Employee Contribution 10%

City of Sulphur Contribution 33.25%

Acquisitions

Building Improvements to Eastside	\$ 40,000
AUTEL Robotics Drone for Fire Investigations	\$ 9,000
Generator at Eastside Fire Station	\$ 70,000
Fire Cascade System (Southside)	\$ 70,000
Replace SF-29 Pumper Truck	\$ 1,200,000
Total	<u><u>\$ 1,389,000</u></u>

City of Sulphur Budget Worksheet for FY 2024-2025
*****General Fund Expenses*****
Department 2000: Fire Department

Account Number/Name	FY 2023-2024 Actual & Projected	FY 2023-2024 Adopted Budget	FY 2024-2025 Proposed Budget
10 SALARIES			
423.10-10 REGULAR SALARIES	3,288,923	2,979,626	3,404,702
423.10-20 OVERTIME	755,633	600,000	600,000
423.10-40 OTHER COMPENSATION	56,041	85,068	85,200
SALARIES	4,100,598	3,664,694	4,089,902
20 BENEFITS			
423.20-10 RETIREMENT	1,375,990	1,363,499	1,456,005
423.20-20 GROUP HEALTH & LIFE INS	554,817	494,169	560,366
423.20-25 RETIREE HEALTH & LIFE INS	249,310	155,010	254,296
423.20-40 MEDICARE	66,905	55,866	68,243
BENEFITS	2,247,021	2,068,544	2,338,909
30 TRAVEL & TRAINING			
423.30-10 TRAINING EDUCATION	3,386	12,520	12,220
423.30-20 TRAVEL	6,114	10,500	15,700
423.30-30 CONFERENCES & CONVENTIONS	1,365	1,550	2,725
TRAVEL & TRAINING	10,865	24,570	30,645
33 MAINTENANCE			
423.33-10 AUTOMOTIVE	30,038	32,700	32,700
423.33-20 BUILDINGS & GROUNDS	61,715	94,000	74,000
423.33-60 OTHER EQUIPMENT	8,235	5,225	5,225
MAINTENANCE	99,988	131,925	111,925
35 UTILITIES			
423.35-30 ELECTRICITY	32,834	43,482	34,147
UTILITIES	32,834	43,482	34,147
36 CONTRACTURAL SERVICES			
423.36-35 CONTRACTS	83,576	64,110	72,410
CONTRACTURAL SERVICES	83,576	64,110	72,410
40 PROFESSIONAL SERVICES			
423.40-10 AUDIT & LEGAL & PROF SVCS	-	-	-
423.40-60 MEDICAL	2,363	2,450	2,600
PROFESSIONAL SERVICES	2,363	2,450	2,600
47 CLOTHING			
423.47-10 PROTECTIVE	78,499	40,150	83,000
423.47-20 UNIFORM	12,807	7,100	15,800
CLOTHING	91,306	47,250	98,800
50 OPERATING COSTS			
423.50-10 ADVERTISING	10,224	-	17,500
423.50-15 PRINTING	150	150	150
423.50-20 DUES & SUBSCRIPTIONS	2,349	1,560	3,063
423.50-25 POSTAGE	-	215	160
423.50-40 FIRE PREVENTION	22,411	13,075	15,075
423.50-45 FREIGHT EXPENSE	119	100	100
423.50-60 GASOLINE	30,559	30,000	30,000
423.50-85 MISCELLANEOUS	-	450	450
OPERATING COSTS	65,811	45,550	66,498

City of Sulphur Budget Worksheet for FY 2024-2025
*****General Fund Expenses*****
Department 2000: Fire Department

Account Number/Name	FY 2023-2024 Actual & Projected	FY 2023-2024 Adopted Budget	FY 2024-2025 Proposed Budget
55 INSURANCE			
423.55-10 PROPERTY, BLDG, COMPUTER	21,219	25,259	29,706
423.55-20 FLEET	55,085	90,643	77,120
423.55-30 UNEMPLOYMENT	6,489	11,952	9,084
423.55-40 WORKER'S COMPENSATION	323,078	386,045	452,309
423.55-50 LIABILITY/GEN-PUBOF-LAW	131,839	161,634	184,575
INSURANCE	537,710	675,533	752,794
60 SUPPLIES			
423.60-10 OFFICE	1,710	1,450	1,600
423.60-30 GROCERIES	571	2,400	2,700
423.60-40 MISCELLANEOUS	2,674	1,600	1,700
423.60-55 MEDICAL	228	4,700	4,700
SUPPLIES	5,183	10,150	10,700
65 GENERAL EQUIPMENT			
423.65-10 OFFICE EQUIPMENT < 5000	1,350	1,350	1,350
423.65-20 OFFICE FURNITURE < 5000	12,800	12,800	12,800
423.65-25 OTHER EQUIPMENT < 5000	72,750	72,750	19,550
423.65-40 TOOLS < 5000	5,600	5,600	5,300
423.65-60 VEHICLE EQUIP < 5000	2,500	2,500	11,300
GENERAL EQUIPMENT	95,000	95,000	50,300
70 ACQUISITIONS OVER 5,000			
423.70-20 BUILDINGS	-	-	-
423.70-30 FURNITURE & EQUIPMENT	197,500	197,500	79,000
423.70-40 TRANSPORTATION EQUIPMENT	60,000	60,000	1,200,000
ACQUISITIONS OVER 5,000	257,500	257,500	1,279,000
DIV 2000 - Total	7,629,755	7,130,758	8,938,630

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 re-construction 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>2023</u>	<u>2024</u>	<u>2025</u>
Director & Building Official	1	1	1
City Inspectors	4	5	5
Inspection Administrative Assistant	0	1	1
Permits Clerk	0	0	0
License Coordinator/Clerk	0	0	0
	<u>5</u>	<u>7</u>	<u>7</u>

Acquisitions

1 Drone for Roof Inspections	<u>\$ 5,000</u>
Total	<u><u>\$ 5,000</u></u>

City of Sulphur Budget Worksheet for FY 2024-2025
*****General Fund Expenses*****
Department 5020: Inspections

Account Number/Name	FY 2023-2024 Actual & Projected	FY 2023-2024 Adopted Budget	FY 2024-2025 Proposed Budget
10 SALARIES			
430.10-10 REGULAR SALARIES	393,164	364,671	416,924
430.10-20 OVERTIME	10,413	10,000	10,000
SALARIES	403,577	374,671	426,924
20 BENEFITS			
430.20-10 RETIREMENT	113,424	107,578	122,993
430.20-20 GROUP HEALTH & LIFE INS	59,203	54,302	71,044
430.20-25 RETIREE HEALTH & LIFE INS	19,269	25,461	21,196
430.20-40 MEDICARE	4,762	5,433	6,190
BENEFITS	196,658	192,774	221,423
30 TRAVEL & TRAINING			
430.30-10 TRAINING EDUCATION	25,562	30,000	30,000
430.30-20 TRAVEL	19,336	20,000	20,000
430.30-20 CONFERENCES & CONVENTIONS	-	12,000	12,000
TRAVEL & TRAINING	44,897	62,000	62,000
33 MAINTENANCE			
430.33-10 AUTOMOTIVE	3,679	2,500	3,000
430.33-20 BUILDINGS & GROUNDS	98	1,000	1,000
MAINTENANCE	3,776	3,500	4,000
36 CONTRACTURAL SERVICES			
430.36-30 UNIFORMS	3,248	6,000	6,000
CONTRACTURAL SERVICES	3,248	6,000	6,000
50 OPERATING COSTS			
430.50-15 PRINTING	2,285	2,000	2,000
430.50-20 DUES & SUBSCRIPTIONS	1,058	5,100	4,000
430.50-60 GASOLINE	12,997	20,000	16,000
OPERATING COSTS	16,339	27,100	22,000
55 INSURANCE			
430.55-10 PROPERTY, BLDG, COMPUTER	4,244	5,850	5,941
430.55-20 FLEET	2,849	11,306	3,989
430.55-30 UNEMPLOYMENT	607	1,027	850
430.55-40 WORKER'S COMPENSATION	17,651	16,347	24,711
430.55-50 LIABILITY/GEN-PUBOF-LAW	9,171	20,160	12,839
INSURANCE	34,521	54,690	48,330
60 SUPPLIES			
430.60-10 OFFICE	1,788	-	-
430.60-40 MISCELLANEOUS	3,336	3,000	3,000
SUPPLIES	5,124	3,000	3,000
65 GENERAL EQUIPMENT			
430.65-20 OFFICE FURNITURE < 5000	2,000	2,000	-
430.65-40 TOOLS < 5000	500	500	500
GENERAL EQUIPMENT	2,500	2,500	500
70 ACQUISITIONS OVER 5,000			
430.70-30 FURNITURE AND EQUIPMENT	-	-	5,000
430.70-40 TRANSPORTATION EQUIPMENT	50,000	50,000	-
ACQUISITIONS OVER 5,000	50,000	50,000	5,000
DIV 5020 - Total	760,640	776,235	799,177

Municipal Services

Personnel

	<u>2023</u>	<u>2024</u>	<u>2025</u>
Ordinance Enforcement Officer	1	1	1
Municipal Service Clerks	3	2	2
Municipal Service Tech	<u>0</u>	<u>0</u>	<u>0</u>
	4	3	3

Acquisitions

No major acquisitions are proposed.

City of Sulphur Budget Worksheet for FY 2024-2025
*****General Fund Expenses*****
Department 5035: Municipal Services

Account Number/Name	FY 2023-2024 Actual & Projected	FY 2023-2024 Adopted Budget	FY 2024-2025 Proposed Budget
10 SALARIES			
430.10-10 REGULAR SALARIES	111,907	70,415	115,824
430.10-20 OVERTIME	703	300	600
SALARIES	112,610	70,715	116,424
20 BENEFITS			
430.20-10 RETIREMENT	32,840	20,861	34,345
430.20-20 GROUP HEALTH & LIFE INS	25,585	14,537	26,097
430.20-40 MEDICARE	1,598	1,200	1,630
BENEFITS	60,023	36,598	62,072
30 TRAVEL & TRAINING			
430.30-10 TRAINING EDUCATION	-	1,380	-
430.30-20 TRAVEL	-	1,320	-
430.30-30 CONFERENCES & CONVENTIONS	-	-	-
TRAVEL & TRAINING	-	2,700	-
33 MAINTENANCE			
430.33-10 AUTOMOTIVE	82	360	360
MAINTENANCE	82	360	360
36 CONTRACTURAL SERVICES			
430.36-30 UNIFORMS	-	600	600
430.36-40 GRASS CUTTING & OTHER	96,484	300,000	300,000
CONTRACTURAL SERVICES	96,484	300,600	300,600
50 OPERATING COSTS			
430.50-15 PRINTING	-	15,984	1,584
430.50-20 DUES & SUBSCRIPTIONS	-	-	-
430.50-25 POSTAGE	-	-	-
430.50-60 GASOLINE	1,142	2,000	2,000
430.50-85 MISCELLANEOUS	3,480	14,400	4,400
OPERATING COSTS	4,622	32,384	7,984
55 INSURANCE			
430.55-10 PROPERTY, BLDG, COMPUTER	4,244	5,850	5,941
430.55-20 FLEET	475	2,705	665
430.55-30 UNEMPLOYMENT	167	210	234
430.55-40 WORKER'S COMPENSATION	5,106	5,156	7,149
430.55-50 LIABILITY/GEN-PUBOF-LAW	3,930	4,824	5,502
INSURANCE	13,922	18,745	19,491
DIV 5035 - Total	287,743	462,102	506,931

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>2023</u>	<u>2024</u>	<u>2025</u>
Chief	1	1	1
Deputy Chief	0	0	1
Assistant Chief	1	1	1
Major	3	2	2
Captain	8	10	10
Sergeant	7	7	7
Patrol Officer	21	28	28
Communication Officer	8	8	8
Warden	1	1	1
Jailer	8	8	8
Administrative Assistant	1	1	1
Records Clerk	4	6	6
Evidence Technician	2	2	3
	<u>65</u>	<u>75</u>	<u>77</u>

Retirement Rates

Employee Contribution 10%

City of Sulphur Contribution 35.60%

Acquisitions

Automatic Gate to Secure Parking Lot	\$ 60,000
Police Furniture for Officers	\$ 10,000
5 New Police Units	\$ 298,335
2 Police Units (prior year)	\$ 126,555
Total	<u>\$ 494,890</u>

State Drug Fund:

2 Police K9's	\$ 40,000
2 New Police Units	\$ 119,334
2 Police Units (prior year)	\$ 126,555
Total	<u>\$ 285,889</u>

City of Sulphur Budget Worksheet for FY 2024-2025

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

Department 3010: Regular Police

Account Number/Name	FY 2023-2024 Actual & Projected	FY 2023-2024 Adopted Budget	FY 2024-2025 Proposed Budget
10 SALARIES			
421.10-10 REGULAR SALARIES	2,794,309	2,982,010	3,020,195
421.10-20 OVERTIME	533,085	300,000	543,747
421.10-30 SPECIAL OVERTIME	-	5,000	5,000
421.10-40 OTHER COMPENSATION	51,266	38,756	84,000
SALARIES	3,378,661	3,325,766	3,652,942
20 BENEFITS			
421.20-10 RETIREMENT	1,038,079	969,153	1,075,190
421.20-20 GROUP HEALTH & LIFE INS	475,632	501,521	485,145
421.20-25 RETIREE HEALTH & LIFE INS	214,249	170,997	218,534
421.20-40 MEDICARE	53,086	48,224	52,968
BENEFITS	1,781,047	1,689,895	1,831,836
30 TRAVEL & TRAINING			
421.30-10 TRAINING EDUCATION	23,955	29,795	30,195
421.30-20 TRAVEL	10,863	25,464	25,464
421.30-30 CONFERENCES & CONVENTIONS	-	1,500	1,500
TRAVEL & TRAINING	34,818	56,759	57,159
33 MAINTENANCE			
421.33-10 AUTOMOTIVE	100,641	100,000	100,000
421.33-20 BUILDINGS & GROUNDS	58,898	28,200	28,200
421.33-30 COMMUNICATIONS EQUIPMENT	49,836	25,000	25,000
421.33-50 OFFICE EQUIP & COMPUTERS	-	-	-
MAINTENANCE	209,374	153,200	153,200
35 UTILITIES			
421.35-30 ELECTRICITY-BUILDINGS	37,964	41,226	39,483
UTILITIES	37,964	41,226	39,483
36 CONTRACTURAL SERVICES			
421.36-35 CONTRACTS	27,413	25,000	25,000
421.36-40 GRASS CUTTING & OTHER	7,500	5,000	5,000
CONTRACTURAL SERVICES	34,913	30,000	30,000
40 PROFESSIONAL SERVICES			
421.40-40 CORONER & PATHOLOGY	59,993	30,000	45,000
421.40-60 MEDICAL	63	2,500	500
421.40-65 MEDICAL/ JAIL	618	20,000	20,000
PROFESSIONAL SERVICES	60,674	52,500	65,500
47 CLOTHING			
421.47-20 UNIFORM	25,046	20,640	35,000
421.47-30 PRISONER UNIFORMS	976	1,200	1,200
CLOTHING	26,022	21,840	36,200
50 OPERATING COSTS			
421.50-10 ADVERTISING	47,283	20,750	25,750
421.50-15 PRINTING	2,141	1,600	1,800
421.50-20 DUES & SUBSCRIPTIONS	1,583	2,500	2,500
421.50-25 POSTAGE	-	-	-
421.50-60 GASOLINE	142,257	155,750	155,750
421.50-85 MISCELLANEOUS	1,127	-	1,000
OPERATING COSTS	194,390	180,600	186,800

City of Sulphur Budget Worksheet for FY 2024-2025
*****General Fund Expenses*****
Department 3010: Regular Police

Account Number/Name	FY 2023-2024 Actual & Projected	FY 2023-2024 Adopted Budget	FY 2024-2025 Proposed Budget
55 INSURANCE			
421.55-10 PROPERTY, BLDG, COMPUTER	37,133	38,115	51,986
421.55-20 FLEET	53,186	84,169	74,460
421.55-30 UNEMPLOYMENT	5,530	9,675	7,742
421.55-40 WORKER'S COMPENSATION	111,186	134,698	155,660
421.55-50 LIABILITY/GEN-PUBOF-LAW	87,940	147,944	123,115
INSURANCE	294,974	414,601	412,963
60 SUPPLIES			
421.60-10 OFFICE	13,139	2,400	4,800
421.60-30 GROCERIES	3,385	36,000	36,000
421.60-40 MISCELLANEOUS / I D	4,356	4,000	4,000
421.60-50 PHOTOGRAPHIC & BATTERIES	1,280	1,500	1,500
421.60-55 MEDICAL	-	2,000	2,000
421.60-69 TRAFFIC CONTROL	2,604	-	2,000
421.60-70 JAIL	3,159	3,000	3,004
421.60-80 TRAINING	48,525	41,300	43,208
SUPPLIES	76,449	90,200	96,512
65 GENERAL EQUIPMENT			
421.65-10 OFFICE EQUIPMENT < 5000	1,000	1,000	1,000
421.65-20 OFFICE FURNITURE < 5000	12,010	4,000	4,000
421.65-25 OTHER EQUIPMENT < 5000	10,500	10,500	50,000
421.65-50 APPLIANCES & KITCHEN EQUI	3,000	3,000	3,000
421.65-60 VEHICLE EQUIP < 5000	19,878	4,000	10,000
GENERAL EQUIPMENT	46,388	22,500	68,000
70 ACQUISITIONS OVER 5,000			
421.70-20 BUILDINGS	-	-	60,000
421.70-30 FURNITURE & EQUIPMENT	40,000	40,000	10,000
421.70-40 TRANSPORTATION EQUIPMENT	182,000	192,000	721,148
ACQUISITIONS OVER 5,000	222,000	232,000	791,148
82 CANINE CARE			
421.82-10 CANINE CARE	-	2,000	2,004
CANINE CARE	-	2,000	2,004
88 SPECIAL ACTIVITY			
421.88-50 CRIME PREVENTION	8,940	9,000	9,000
421.88-60 SRT	-	3,000	3,000
SPECIAL ACTIVITY	8,940	12,000	12,000
DIV 3010 - Total	6,406,612	6,325,087	7,435,748

Animal Control

Personnel

	<u>2023</u>	<u>2024</u>	<u>2025</u>
Animal Control Supervisor	1	1	1
Animal Control Officer I	2	2	2
Animal Control Officer II	1	1	1
	<u>4</u>	<u>4</u>	<u>4</u>

Acquisitions

New Animal Control Unit	\$ 55,000
Containment Cage for Animals	\$ 8,500
Total	<u><u>\$ 63,500</u></u>

City of Sulphur Budget Worksheet for FY 2024-2025
*****General Fund Expenses*****
Department 5030: Animal Control

Account Number/Name	FY 2023-2024 Actual & Projected	FY 2023-2024 Adopted Budget	FY 2024-2025 Proposed Budget
10 SALARIES			
430.10-10 REGULAR SALARIES	198,930	181,149	202,908
430.10-20 OVERTIME	8,016	4,000	8,176
SALARIES	206,945	185,149	211,084
20 BENEFITS			
430.20-10 RETIREMENT	58,698	54,619	62,270
430.20-20 GROUP HEALTH & LIFE INS	40,811	31,030	41,627
430.20-25 RETIREE HEALTH & LIFE INS	3,982	5,101	4,061
430.20-30 SOCIAL SECURITY	-	-	-
430.20-40 MEDICARE	2,915	2,056	2,973
BENEFITS	106,405	92,806	110,931
30 TRAVEL & TRAINING			
430.30-10 TRAINING EDUCATION	308	2,700	1,100
430.30-20 TRAVEL	1,263	2,400	1,900
TRAVEL & TRAINING	1,570	5,100	3,000
33 MAINTENANCE			
430.33-10 AUTOMOTIVE	6,252	2,500	3,500
430.33-20 BUILDINGS & GROUNDS	6,018	7,700	7,700
430.33-30 COMMUNICATIONS EQUIPMENT	-	-	-
430.33-40 ELECTRICAL	-	-	-
430.33-60 OTHER EQUIPMENT	-	2,000	2,000
MAINTENANCE	12,270	12,200	13,200
35 UTILITIES			
430.35-30 ELECTRICITY-BUILDINGS	7,536	8,500	7,837
UTILITIES	7,536	8,500	7,837
36 CONTRACTURAL SERVICES			
430.36-30 UNIFORMS	-	1,000	1,000
430.36-35 CONTRACTS	3,200	2,600	3,120
CONTRACTURAL SERVICES	3,200	3,600	4,120
37 LICENSES & PERMITS			
430.37-20 LICENSES & PERMITS	641	400	525
LICENSES & PERMITS	641	400	525
40 PROFESSIONAL SERVICES			
430.40-15 PROFESSIONAL SERVICES	39	-	-
430.40-45 VETERINARY FEES	137	700	700
PROFESSIONAL SERVICES	176	700	700
47 CLOTHING			
430.47-10 PROTECTIVE	-	1,500	1,500
CLOTHING	-	1,500	1,500
50 OPERATING COSTS			
430.50-45 FREIGHT EXPENSE	-	-	-
430.50-60 GASOLINE	5,519	6,000	6,000
OPERATING COSTS	5,519	6,000	6,000

City of Sulphur Budget Worksheet for FY 2024-2025
*****General Fund Expenses*****
Department 5030: Animal Control

Account Number/Name	FY 2023-2024 Actual & Projected	FY 2023-2024 Adopted Budget	FY 2024-2025 Proposed Budget
55 INSURANCE			
430.55-10 PROPERTY, BLDG, COMPUTER	2,652	2,932	3,713
430.55-20 FLEET	1,425	6,279	1,994
430.55-30 UNEMPLOYMENT	399	406	558
430.55-40 WORKER'S COMPENSATION	4,470	4,867	6,258
430.55-50 LIABILITY/GEN-PUBOF-LAW	4,492	11,201	6,289
INSURANCE	13,438	25,685	18,813
60 SUPPLIES			
430.60-15 KENNEL	2,713	1,700	2,200
430.60-40 MISCELLANEOUS	900	750	750
430.60-62 PHARMACEUTICAL	625	2,000	1,300
SUPPLIES	4,238	4,450	4,250
65 GENERAL EQUIPMENT			
430.65-20 OFFICE FURNITURE < 5000			20,000
430.65-25 OTHER EQUIPMENT < 5000	9,000	9,000	2,500
430.65-40 TOOLS < 5000	-	-	-
GENERAL EQUIPMENT	9,000	9,000	22,500
70 ACQUISITIONS OVER 5,000			
421.70-20 BUILDINGS	-	-	55,000
430.70-30 FURNITURE & EQUIPMENT	-	-	8,500
430.70-40 TRANSPORTATION EQUIPMENT	-	-	-
ACQUISITIONS OVER 5,000	-	-	63,500
DIV 5030 - Total	370,937	355,090	467,961

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>2023</u>	<u>2024</u>	<u>2025</u>
Operation Manager	0	1	1
Assistant Maintenance Supervisor	1	0	1
Administrative Assistant	1	1	1
Equipment Operator	4	4	4
Driver	8	8	8
Laborer	17	14	15
Laborer (Part-time)	4	4	4
Warehouse Clerk	0	0	0
	<u>35</u>	<u>32</u>	<u>34</u>

Acquisitions

No major acquisitions are proposed.

City of Sulphur Budget Worksheet for FY 2024-2025
*****General Fund Expenses*****
Department 5010: Streets

Account Number/Name	FY 2023-2024 Actual & Projected	FY 2023-2024 Adopted Budget	FY 2024-2025 Proposed Budget
10 SALARIES			
430.10-10 REGULAR SALARIES	964,042	853,255	1,039,358
430.10-20 OVERTIME	19,794	30,000	20,000
SALARIES	983,835	883,255	1,059,358
20 BENEFITS			
430.20-10 RETIREMENT	257,675	260,560	312,511
430.20-20 GROUP HEALTH & LIFE INS	218,099	208,308	239,909
430.20-25 RETIREE HEALTH & LIFE INS	58,122	45,150	59,285
430.20-30 SOCIAL SECURITY	4,318	1,504	4,404
430.20-40 MEDICARE	14,665	12,807	15,361
430.20-60 SOLUTIONS EAP	-		
BENEFITS	552,879	528,329	631,469
30 TRAVEL & TRAINING			
430.30-10 TRAINING EDUCATION	-	2,200	2,200
430.30-20 TRAVEL	-	1,000	1,000
TRAVEL & TRAINING	-	3,200	3,200
33 MAINTENANCE			
430.33-10 AUTOMOTIVE	33,869	20,000	30,000
430.33-20 BUILDINGS & GROUNDS	93,996	410,000	80,000
430.33-21 MAJOR REPAIRS PRJCTS	6,000	100,000	60,000
430.33-30 COMMUNICATIONS EQUIPMENT	-	-	-
430.33-40 ELECTRICAL	1,100	3,000	4,000
430.33-50 OFFICE EQUIP & COMPUTERS	-		-
430.33-60 OTHER EQUIPMENT	1,388	5,000	2,000
MAINTENANCE	136,352	538,000	176,000
35 UTILITIES			
430.35-40 ELECTRICITY-STREET LIGHTS	439,515	431,094	457,096
UTILITIES	439,515	431,094	457,096
36 CONTRACTURAL SERVICES			
430.36-10 B F I CONTRACT	1,765,764	1,909,620	1,871,709
430.36-35 CONTRACTS	9,126	7,520	8,112
430.36-40 GRASS CUTTING & OTHER	65,655	37,500	95,000
CONTRACTURAL SERVICES	1,840,545	1,954,640	1,974,821
40 PROFESSIONAL SERVICES			
430.40-60 MEDICAL	-	-	-
PROFESSIONAL SERVICES	-		
47 CLOTHING			
430.47-10 PROTECTIVE	920	500	500
CLOTHING	920	500	500
50 OPERATING COSTS			
430.50-35 RENTALS & LEASES	-	-	-
430.50-60 GASOLINE	52,893	60,000	55,000
430.50-70 DIESEL	-	-	-
430.50-85 MISCELLANEOUS	-	-	-
OPERATING COSTS	52,893	60,000	55,000

City of Sulphur Budget Worksheet for FY 2024-2025
*****General Fund Expenses*****
Department 5010: Streets

Account Number/Name	FY 2023-2024 Actual & Projected	FY 2023-2024 Adopted Budget	FY 2024-2025 Proposed Budget
55 INSURANCE			
430.55-10 PROPERTY, BLDG, COMPUTER	27,451	29,427	38,431
430.55-20 FLEET	4,749	41,456	6,648
430.55-30 UNEMPLOYMENT	1,502	2,046	2,103
430.55-40 WORKER'S COMPENSATION	116,988	109,162	163,783
430.55-50 LIABILITY/GEN-PUBOF-LAW	31,112	73,925	43,557
INSURANCE	181,802	256,016	254,523
60 SUPPLIES			
430.60-30 GROCERIES	-	-	-
430.60-40 MISCELLANEOUS	13,705	10,000	12,000
430.60-60 CHEMICAL	7,579	5,000	7,500
430.60-65 ASPHALT STREET REPAIR	62,951	55,000	55,000
430.60-66 CEMENT STREET REPAIR	38,664	40,000	100,000
430.60-67 OTHER STREET REPAIR	41,818	35,000	40,000
430.60-68 DRAINAGE	25,139	15,500	115,500
430.60-69 TRAFFIC CONTROL	7,757	50,000	10,000
SUPPLIES	197,613	210,500	340,000
65 GENERAL EQUIPMENT			
430.65-20 OFFICE FURNITURE < 5000	1,500	1,500	1,500
430.65-25 OTHER EQUIPMENT < 5000	5,000	5,000	5,000
430.65-40 TOOLS < 5000	10,000	10,000	8,500
GENERAL EQUIPMENT	16,500	16,500	15,000
70 ACQUISITIONS OVER 5,000			
430.70-30 FURNITURE & EQUIPMENT	-	-	-
430.70-40 TRANSPORTATION EQUIPMENT	215,000	215,000	-
ACQUISITIONS OVER 5,000	215,000	215,000	-
DIV 5010 - Total	4,617,855	5,097,034	4,966,966

Department of Public Works

Shop Division

Personnel

	<u>2023</u>	<u>2024</u>	<u>2025</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 2024-2025
*****General Fund Expenses*****
Department 5040: Shop

Account Number/Name	FY 2023-2024 Actual & Projected	FY 2023-2024 Adopted Budget	FY 2024-2025 Proposed Budget
10 SALARIES			
430.10-10 REGULAR SALARIES	276,087	264,468	285,750
430.10-20 OVERTIME	792	300	300
430.10-40 OTHER COMPENSATION	4,320	4,515	4,815
SALARIES	281,199	269,283	290,865
20 BENEFITS			
430.20-10 RETIREMENT	81,445	79,438	85,805
430.20-20 GROUP HEALTH & LIFE INS	43,352	35,704	44,219
430.20-25 RETIREE HEALTH & LIFE INS	32,443	23,813	33,092
430.20-40 MEDICARE	4,158	3,729	4,242
BENEFITS	161,399	142,684	167,358
30 TRAVEL & TRAINING			
430.30-10 TRAINING EDUCATION	570	1,200	1,200
430.30-20 TRAVEL	-	-	400
TRAVEL & TRAINING	570	1,200	1,600
33 MAINTENANCE			
430.33-10 AUTOMOTIVE	1,217	1,600	1,600
430.33-20 BUILDINGS & GROUNDS	6,818	22,700	6,600
430.33-60 OTHER EQUIPMENT	7,501	4,500	4,800
430.33-90 SHOP PARTS	(5,869)	10,000	10,000
MAINTENANCE	9,667	38,800	23,000
35 UTILITIES			
430.35-30 ELECTRICITY- BUILDING	13,490	15,000	15,000
UTILITIES	13,490	15,000	15,000
36 CONTRACTURAL SERVICES			
430.36-35 CONTRACTS	3,809	2,292	4,584
CONTRACTURAL SERVICES	3,809	2,292	4,584
37 LICENSES & PERMITS			
430.37-20 LICENSES & PERMITS	1,265	900	900
LICENSES & PERMITS	1,265	900	900
50 OPERATING COSTS			
430.50-60 GASOLINE	5,850	4,000	6,000
OPERATING COSTS	5,850	4,000	6,000

City of Sulphur Budget Worksheet for FY 2024-2025
*****General Fund Expenses*****
Department 5040: Shop

Account Number/Name	FY 2023-2024 Actual & Projected	FY 2023-2024 Adopted Budget	FY 2024-2025 Proposed Budget
55 INSURANCE			
430.55-10 PROPERTY, BLDG, COMPUTER	12,731	11,727	17,824
430.55-20 FLEET	1,425	5,025	1,994
430.55-30 UNEMPLOYMENT	587	753	821
430.55-40 WORKER'S COMPENSATION	13,409	13,852	18,773
430.55-50 LIABILITY/GEN-PUBOF-LAW	9,268	8,961	12,975
INSURANCE	37,419	40,318	52,387
60 SUPPLIES			
430.60-40 MISCELLANEOUS	6,986	4,720	4,720
430.60-90 SHOP OPERATIONAL	2,582	3,600	3,600
SUPPLIES	9,568	8,320	8,320
65 GENERAL EQUIPMENT			
430.65-25 OTHER EQUIPMENT < 5000	11,120	11,120	7,720
430.65-40 TOOLS < 5000	2,412	2,412	1,000
GENERAL EQUIPMENT	13,532	13,532	8,720
70 ACQUISITIONS OVER 5,000			
430.70-30 FURNITURE & EQUIPMENT	7,500	7,500	-
430.70-40 TRANSPORTATION EQUIPMENT	-	-	-
ACQUISITIONS OVER 5,000	7,500	7,500	-
DIV 5040 - Total	545,267	543,829	578,734

Department of Motor Vehicles

City of Sulphur Budget Worksheet for FY 2024-2025

DMV Fund Expenses

Department 1025: Department of Motor Vehicles

Account Number/Name	FY 2023-2024 Actual & Projected	FY 2023-2024 Adopted Budget	FY 2024-2025 Proposed Budget
33 MAINTENANCE			
410.33-20 BUILDINGS & GROUNDS	20	6,000	4,000
MAINTENANCE	20	6,000	4,000
35 UTILITIES			
410.35-20 GAS	-	100	-
410.35-30 ELECTRICITY-BUILDINGS	8,088	6,000	8,412
410.35-70 WATER BILL	-	1,800	-
UTILITIES	8,088	7,900	8,412
36 CONTRACTURAL SERVICES			
410.36-35 CONTRACTS	69,897	94,800	72,000
CONTRACTURAL SERVICES	69,897	94,800	72,000
40 PROFESSIONAL SERVICES			
410.40-15 PROFESSIONAL SERVICES	-	20,000	20,000
PROFESSIONAL SERVICES	-	20,000	20,000
60 SUPPLIES			
410.60-10 OFFICE	-	500	500
410.60-20 JANITORIAL	-	500	500
SUPPLIES	-	1,000	1,000
DIV 1025 - Total	78,005	129,700	105,412

DRUG SEIZURE FUND

Acquisitions

2 Police K9's	\$ 40,000
2 New Police Units	\$ 119,334
2 Police Units (prior year)	\$ 126,555
Total	<u><u>\$ 285,889</u></u>

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

Audited	Prior Year FY 2022-2023		Current Year FY 2023-2024				Upcoming Year FY 2024-2025	
	Original Budget	Last Adopted Budget	Year-to-Date as of March 20, 2023	Estimated Remaining for Year	Projected Actual Result at Year End	Adopted Budget vs. Projected Actual Result at Year End	Proposed Budget	Projected Actual Result at Year End vs. Proposed Budget
100,000	100,000	100,000	54,179	4,055	54,179	-45.82%	100,000	84.57%
1,200	1,200	1,200	9,465	4,055	13,520	1026.67%	13,000	-3.85%
10,000	10,000	10,000	-	-	-	-100.00%	-	0.00%
111,200	111,200	111,200	63,644	4,055	67,699	-39.12%	113,000	66.92%
Federal sources:								
15,000	15,000	15,000	198	-	198	-98.68%	15,000	7475.76%
300	300	300	815	349	1,164	288.00%	1,100	-5.50%
500	500	500	2,633	-	2,633	426.60%	-	0.00%
15,800	15,800	15,800	3,646	349	3,995	-74.72%	16,100	303.00%
\$ 127,000	\$ 127,000	\$ 127,000	\$ 67,290	\$ 4,404	\$ 71,694	-43.55%	\$ 129,100	80.07%

SUMMARY OF REVENUES - BY SOURCE

State sources:

State Seizure Funds

Interest on Investments

Other Revenue

Total Revenues from State Sources

Federal sources:

Federal Seizure Funds

Interest on Investments

Other Revenue

Total Revenues from Federal Sources

Total Revenues by Sources

SUMMARY OF EXPENDITURES BY DEPARTMENT AND FUNCTION:

Department and Function

Public Safety

Police

Total Expenditures by Department and Function

\$ 122,500	\$ 214,500	\$ 214,500	\$ -	\$ 5,500	\$ 5,500	\$ -97.44%	\$ 308,389	\$ 5507.07%
\$ 122,500	\$ 214,500	\$ 214,500	\$ -	\$ 5,500	\$ 5,500	\$ -97.44%	\$ 308,389	\$ 5507.07%

SUMMARY OF EXPENDITURES - BY CHARACTERS:

Characters

Travel and training

Operating cost

General equipment under \$5,000

Equipment and other acquisitions over \$5,000

Special and other Activities

Total Expenditures by Characters

Excess (deficiency) of revenues over (under) expenditures

OTHER FINANCING SOURCES (USES):

Transfer in (out)

Total other financing sources (uses)

Net change in fund balance

Beginning Fund Balance

Ending Fund Balance

City of Sulphur Budget Worksheet for FY 2024-2025
***** Federal Drug Fund Revenue*****

Account Number	Account Description	FY 2023-2024 Actual & Projected	FY 2023-2024 Adopted Budget	FY 2024-2025 Proposed Budget
002-0000-361.10-00	INTEREST / INTEREST ON INVESTMENTS	283	100	300
002-0000-362.10-00	DRUG FUND / FEDERAL SEIZED ITEMS	-	10,000	10,000
002-0000-362.20-00	DRUG FUND / SALE OF SEIZED ITEMS	-	-	-
002-0000-369.00-00	MISCELLANEOUS / MISCELLANEOUS	-	500	-
	Miscellaneous	283	10,600	10,300
002-0000-391.95-09	TRANSFERS FROM / TRFR FROM GENERAL	-	-	-
002-0000-392.40-00	SALE OF FIXED ASSETS / SALE OF TRANSPORTATION	2,633	-	-
	Other Financing Sources	2,633	-	-
TOTAL		2,916	10,600	10,300

City of Sulphur Budget Worksheet for FY 2024-2025
***** Federal/Justice Drug Fund Revenue*****

Account Number	Account Description	FY 2023-2024 Actual & Projected	FY 2023-2024 Adopted Budget	FY 2024-2025 Proposed Budget
005-0000-361.10-00	INTEREST / INTEREST ON INVESTMENTS	881	200	800
005-0000-362.10-00	DRUG FUND / FEDERAL SEIZURE FUNDS	-	5,000	5,000
	Miscellaneous	881	5,200	5,800
TOTAL		881	5,200	5,800

City of Sulphur Budget Worksheet for FY 2024-2025
***** State Drug Fund Revenue*****

Account Number	Account Description	FY 2023-2024 Actual & Projected	FY 2023-2024 Adopted Budget	FY 2024-2025 Proposed Budget
003-0000-361.10-00	INTEREST / INTEREST ON INVESTMENTS	13,520	1,200	13,000
003-0000-362.15-00	DRUG FUND / STATE SEIZURE FUNDS	54,179	100,000	100,000
003-0000-362.20-00	DRUG FUND / SALE OF SEIZED ITEMS	-	-	-
003-0000-362.25-00	DRUG FUND / DET. SEX OFFENSE STATE SZR	-	-	-
003-0000-369.00-00	MISCELLANEOUS / MISCELLANEOUS	-	10,000	-
	Miscellaneous	67,699	111,200	113,000
TOTAL		67,699	111,200	113,000

City of Sulphur Budget Worksheet for FY 2024-2025
*****Federal Drug Fund Expense*****

Account Number/Name	FY 2023-2024 Actual & Projected Revenue	FY 2023-2024 Adopted Budget	FY 2024-2025 Proposed Budget
30 TRAVEL & TRAINING			
422.30-10 TRAINING EDUCATION	-	-	-
422.30-20 TRAVEL	-	-	-
TRAVEL & TRAINING	-	-	-
50 OPERATING COSTS			
422.50-20 DUES & SUBSCRIPTIONS	-	-	-
OPERATING COSTS	-	-	-
65 GENERAL EQUIPMENT			
422.65-25 OTHER EQUIPMENT < 5000	-	-	-
GENERAL EQUIPMENT	-	-	-
88 SPECIAL ACTIVITY			
422.88-55 DRUG ENFORCEMENT	-	-	-
SPECIAL ACTIVITY	-	-	-
DIV 3020 - Total	-	-	-

*** There is no expenditures planned on Federal Drug Fund for the budget year 2024-2025.

City of Sulphur Budget Worksheet for FY 2024-2025
*****State Drug Fund Expense*****

Account Number/Name	FY 2023-2024 Actual & Projected	FY 2023-2024 Adopted Budget	FY 2024-2025 Proposed Budget
30 TRAVEL & TRAINING			
422.30-10 TRAINING EDUCATION	-	-	-
422.30-10 TRAVEL	-	-	-
TRAVEL & TRAINING	-	-	-
65 GENERAL EQUIPMENT			
422.65-25 OTHER EQUIPMENT < 5000	-	-	-
422.65-60 VEHICLE EQUIPMENT < 5000	-	-	-
GENERAL EQUIPMENT	-	-	-
70 ACQUISITIONS OVER 5,000			
422.70-30 FURNITURE & EQUIPMENT	-	-	40,000
422.70-40 TRANSPORTATION EQUIPMENT	-	192,000	245,889
ACQUISITIONS OVER 5,000	-	192,000	285,889
88 SPECIAL ACTIVITY			
422.88-55 DRUG ENFORCEMENT	5,500	22,500	22,500
SPECIAL ACTIVITY	5,500	22,500	22,500
DIV 0000 - Total	5,500	214,500	308,389



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, 2024

	Prior Year FY 2022-2023		Current Year FY 2023-2024					Upcoming Year FY 2024-2025	
	Audited	Original Budget	Last Adopted Budget	Actual Year-to-Date as of March 20, 2023	Estimated Remaining for Year	Projected Actual Result at Year End	Projected Budget vs. Adopted Budget vs. Result at Year End	Proposed Budget	% Change Last Projected Actual Result at Year End vs. Proposed Budget
OPERATING REVENUES:									
Charges for water services	\$ 3,803,596	\$ 3,895,000	\$ 3,895,000	\$ 2,955,153	\$ 1,467,828	\$ 4,422,981	13.56%	\$ 4,310,524	-2.54%
Charges for sewer services	5,528,305	6,027,802	6,027,802	4,403,485	985,051	5,388,536	-10.61%	6,831,921	26.79%
Total Operating Revenues	9,331,901	9,922,802	9,922,802	7,358,638	2,452,879	9,811,517	-1.12%	11,142,445	13.56%
OPERATING EXPENSES - BY DEPARTMENT:									
Administration	747,592	790,142	790,142	467,068	305,269	772,337	-2.25%	816,454	5.71%
Utility Billing	541,326	632,492	632,492	410,052	168,836	578,888	-8.48%	599,525	3.57%
Water Operation	2,455,881	2,583,494	2,583,494	1,592,698	803,347	2,396,044	-7.26%	2,821,419	17.75%
Water Maintenance	1,190,293	979,661	979,661	728,262	347,835	1,076,098	9.84%	1,188,072	10.41%
Wastewater Operation	6,310,344	6,211,032	6,211,032	3,165,950	1,674,344	4,840,294	-22.07%	5,846,525	20.79%
Wastewater Maintenance	719,836	825,278	825,278	468,324	222,796	691,120	-16.26%	774,767	12.10%
Total Expenses BY Department	11,965,272	12,022,099	12,022,099	6,832,354	3,522,427	10,354,781	-13.87%	12,046,762	16.34%
OPERATING EXPENSES - BY CHARACTERS:									
Salaries	2,112,018	2,076,548	2,076,548	1,435,677	607,187	2,042,865	-0.016220716	2,131,296	4.33%
Employee benefits	1,075,707	1,207,240	1,207,240	703,728	294,472	998,200	-17.32%	1,083,831	8.58%
Travel and training	16,101	34,510	34,510	5,491	2,746	8,237	-76.13%	40,690	394.00%
Maintenance	2,452,813	2,538,335	2,538,335	1,651,737	825,868	2,477,605	-2.39%	2,711,660	9.45%
Utilities	982,561	924,500	924,500	570,832	342,499	913,331	-1.21%	943,909	3.35%
Professional and contractual services	850,875	781,490	781,490	447,058	222,818	669,876	-14.28%	1,352,881	101.96%
Operating cost	146,420	159,200	159,200	120,826	61,280	182,106	14.39%	180,604	-0.82%
Insurance	340,708	327,146	327,146	91,599	152,456	244,055	-25.40%	328,032	34.41%
Supplies	503,278	497,430	497,430	364,361	182,181	546,542	9.87%	556,410	1.81%
General equipment under \$5,000	189,191	128,900	128,900	19,635	104,721	124,356	-3.53%	158,650	27.58%
Depreciation	3,295,600	3,346,800	3,346,800	1,421,410	726,199	2,147,609	-3.6%	2,558,800	19.15%
Total Expenses by Characters	11,965,272	12,022,099	12,022,099	6,832,354	3,522,427	10,354,781	-13.87%	12,046,762	16.34%
OPERATING INCOME (LOSS):	(2,633,371)	(2,099,297)	(2,099,297)	526,284	(1,069,548)	(543,264)	-74.12%	(904,317)	

CITY OF SULPHUR, LOUISIANA
PUBLIC UTILITY FUND - BUDGET FOR YEAR ENDING
June 30, 2024

Prior Year FY 2022-2023	Current Year FY 2023-2024	Upcoming Year FY 2024-2025
----------------------------	------------------------------	-------------------------------

Audited	Original Budget	Last Adopted Budget	Actual Year-to-Date as of March 20, 2023	Estimated Remaining for Year	Projected Actual Result at Year End	Projected Adopted Budget vs. Projected Actual Result at Year End	% Change Last Projected Actual Result at Year End vs. Proposed Budget
	1,711,100	1,690,000	1,053,494	452,143	1,505,637	-10.91%	12%
	222,866	220,000	149,311	64,082	213,393	-3.00%	3.10%
	548,870	60,000	495,881	206,617	702,498	0.00%	0.00%
	(489,750)	(1,514,751)	(439,450)	(1,075,301)	(1,514,751)	1070.83%	-14.59%
	198,535	40,000	-	-	-	0.00%	0.00%
	148,747	135,000	78,725	56,275	135,000	0.00%	0.00%
	2,340,368	630,249	1,337,961	(296,184)	1,041,778	65.30%	8.49%
	(293,003)	(1,469,048)	-	-	498,514	-	-

NON-OPERATING REVENUES (LOSS):

2% Sales taxes for operating	1,690,000
1/2% Sales taxes capital projects	220,000
1/2% Sales taxes for debt service	-
Interest Earned	60,000
Debt Principle & Interest Expense	(1,514,751)
Grants	40,000
Other	135,000
Total non-operating revenues (expenses)	630,249

INCOME (LOSS) BEFORE TRANSFERS:

(293,003)	(1,469,048)	498,514
-----------	-------------	---------

TRANSFERS AND CAPITAL CONTRIBUTIONS:

Transfers out	-	-	-
Capital contributions	-	-	-
Transfers in	2,000,000	2,000,000	2,000,000
Capital contributions	-	-	-
Total transfers	2,000,000	2,000,000	2,000,000

Change in net assets

(293,003)	530,952	530,952	2,000,000
-----------	---------	---------	-----------

TOTAL NET ASSETS, BEGINNING:

59,611,634	59,318,631	59,318,631	59,318,631
------------	------------	------------	------------

TOTAL NET ASSETS, ENDING:

\$ 59,318,631	\$ 59,849,583	\$ 59,849,583	\$ 61,318,631
---------------	---------------	---------------	---------------

PUBLIC UTILITY FUND

REVENUES

The budgeted revenues reflect an increase in operating revenue of \$ 1,481,389 from the prior fiscal year. This is mainly due to an increase in fees.

Residential Utility Rates *(Inside City Limits)*

	<u>2023</u>		<u>2024</u>		<u>2025</u>
Water	\$ 24.75	\$	26.40	\$	27.90
Sewer	\$ 27.60	\$	29.75	\$	32.65
Garbage *	\$ 20.40	\$	21.25	\$	22.50
Capital Recovery	\$ 1.25	\$	1.35	\$	1.45
DEQ Fee	\$ 1.00	\$	1.00	\$	1.00
Monthly Flat Rate Bill	\$ 75.00	\$	79.75	\$	85.50

Additional Information

*Garbage revenue is recorded in General Fund

City of Sulphur Budget Worksheet for FY 2024-2025
*****Public Utility Fund Revenue*****

Account Number	Account Description	FY 2023-2024	FY 2023-2024	FY 2024-2025
		Actual & Projected Revenue	Adopted Budget	Proposed Budget
401-0000-312.10-00	SALES TAX REVENUE / SALES TAX REVENUE	1,474,179	1,690,000	1,690,000
	Revenue	1,474,179	1,690,000	1,690,000
401-0000-345.10-00	WATER SERVICES / UTILITY BILLING	4,058,863	3,600,000	3,939,327
401-0000-345.15-00	WATER SERVICES / UTILITY BILLING PENALTY	73,130	70,000	77,000
401-0000-345.20-00	WATER SERVICES / WATER TAPS & METERS	25,713	20,000	22,000
401-0000-345.30-00	WATER SERVICES / WATER SOLD	7,056	30,000	6,500
401-0000-345.40-00	WATER SERVICES / DEQ WATER TESTING FEE	13,355	15,000	16,000
401-0000-346.10-00	WASTEWATER SERVICES / UTILITY BILLING	3,755,796	4,300,000	5,130,999
401-0000-346.15-00	WASTEWATER SERVICES / UTILITY BILLING PENALTY	73,221	85,000	95,093
401-0000-346.20-00	WASTEWATER SERVICES / SEWER TAPS	2,490	9,000	5,000
401-0000-346.25-00	WASTEWATER SERVICES / WESTLAKE CONTRACT	1,170,594	1,223,802	1,240,829
401-0000-346.30-00	WASTEWATER SERVICES / WASTEWATER DISCHARGE	334,355	250,000	300,000
401-0000-347.00-00	CHARGES FOR SERVICES / RECONNECT FEE-SULPHUR	10,860	10,000	10,000
401-0000-347.10-00	CHARGES FOR SERVICES / ACTIVATION CHARGE	93,300	110,000	110,000
	Charges for Services	9,618,734	9,722,802	10,952,748
401-0000-361.10-00	INTEREST / INTEREST ON INVESTMENTS	404,611	50,000	330,000
401-0000-369.00-00	MISCELLANEOUS / MISCELLANEOUS	118,366	120,000	120,000
401-0000-369.20-00	MISCELLANEOUS / OVER/SHORT IN CASH	(62)	-	-
	Miscellaneous	522,915	170,000	450,000
401-0000-391.95-14	TRANSFERS FROM / WW PLANT DEBT FUND	-	-	-
401-0000-392.30-00	SALE OF FIXED ASSETS / SALE OF EQUIPMENT	531	10,000	2,000
401-0000-392.40-00	SALE OF FIXED ASSETS / SALE OF TRANSPORTATION	-	5,000	3,000
	Other Financing Sources	531	15,000	5,000
TOTAL		11,616,359	11,597,802	13,097,748

City of Sulphur Budget Worksheet for FY 2024-2025
*****Water & WW Distribution Project Revenue*****

Account Number	Account Description	FY 2023-2024	FY 2023-2024	FY 2023-2024
		Actual & Projected Revenue	Adopted Budget	Proposed Budget
314-0000-312.10-00	SALES TAX REVENUE / SALES TAX REVENUE	208,910	220,000	215,000
	Revenue	208,910	220,000	215,000
314-0000-338.00-00	INTERGOVERNMENTAL REV/STATE REVENUE	-	15,000	15,000
	GRANT	-	15,000	15,000
314-0000-345.50-00	CAPITAL RECOVERY FEE	192,783	200,000	189,697
	Charges for Services	192,783	200,000	189,697
314-0000-361.10-00	INTEREST / INTEREST ON INVESTMENTS	299,540	10,000	200,000
	Miscellaneous	299,540	10,000	200,000
TOTAL		701,232	430,000	619,697

PUBLIC UTILITY FUND

EXPENDITURES

Public Works Administration

Public Utility Billing

Water Operations

Water Maintenance

Wastewater Operations

Wastewater Maintenance

Public Works Administration

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

Funding is provided for the general operation of the department.

Personnel

	<u>2023</u>	<u>2024</u>	<u>2025</u>
Director	1	1	1
Administrative Assistant	1	1	1
Custodian	1	1	0
	<u>3</u>	<u>3</u>	<u>2</u>

Retirement Rates

Employee Contribution 10%

City of Sulphur Contribution 28%

Acquisitions

Admin & Community Development Software\Hardware	\$ 319,557
Total	\$ 319,557

City of Sulphur Budget Worksheet for FY 2024-2025
*****Public Utility Fund Expenses*****
Department 5060: Public Works Admin

Account Number/Name	FY 2023-2024 Actual & Projected	FY 2023-2024 Adopted Budget	FY 2024-2025 Proposed Budget
10 SALARIES			
430.10-10 REGULAR SALARIES	171,045	132,273	153,750
430.10-20 OVERTIME	318	300	300
SALARIES	171,363	132,573	154,050
20 BENEFITS			
430.20-10 RETIREMENT	46,214	102,166	43,134
430.20-20 GROUP HEALTH & LIFE INS	27,754	27,191	28,310
430.20-25 RETIREE HEALTH & LIFE INS	25,782	26,414	26,297
430.20-30 SOCIAL SECURITY	951	-	970
430.20-40 MEDICARE	2,663	1,946	2,717
430.20-60 SOLUTIONS EAP	2,712	1,852	2,766
BENEFITS	106,076	159,569	104,193
30 TRAVEL & TRAINING			
430.30-10 TRAINING EDUCATION	-	1,500	1,500
430.30-20 TRAVEL	-	1,350	1,350
430.30-30 CONFERENCES & CONVENTIONS	615	1,200	1,200
TRAVEL & TRAINING	615	4,050	4,050
33 MAINTENANCE			
430.33-10 AUTOMOTIVE	785	1,000	1,000
430.33-20 BUILDINGS & GROUNDS	4,451	2,600	2,600
430.33-30 COMMUNICATIONS EQUIPMENT	-	-	1,200
MAINTENANCE	5,237	3,600	4,800
35 UTILITIES			
430.35-10 TELEPHONE	29,037	30,000	30,000
UTILITIES	29,037	30,000	30,000
36 CONTRACTURAL SERVICES			
430.36-30 UNIFORMS	45,567	21,400	32,000
CONTRACTURAL SERVICES	45,567	21,400	32,000
37 LICENSES & PERMITS			
430.37-10 DEQ DISCHARGE PERMIT	619	2,000	2,000
430.37-20 LICENSES & PERMITS	-	1,000	1,000
LICENSES & PERMITS	619	3,000	3,000
40 PROFESSIONAL SERVICES			
430.40-10 AUDIT & LEGAL & PROF SVCS	-	600	600
430.40-15 PROFESSIONAL SERVICES	24,689	30,000	70,000
430.40-30 IT MAINT. AGREEMENT	202,965	185,500	200,000
430.40-55 SURVEYS & APPRAISALS	-	-	2,000
430.40-60 MEDICAL	-	-	-
430.40-80 COLLECTION FEES/AMS	-	-	-
PROFESSIONAL SERVICES	227,654	216,100	272,600
50 OPERATING COSTS			
430.50-15 PRINTING	3,002	7,080	7,080
430.50-20 DUES & SUBSCRIPTIONS	692	400	400
430.50-25 POSTAGE	4,500	3,000	3,000
430.50-60 GASOLINE	5,910	8,400	8,400
430.50-85 MISCELLANEOUS	173	120	120
OPERATING COSTS	14,276	19,000	19,000

City of Sulphur Budget Worksheet for FY 2024-2025
*****Public Utility Fund Expenses*****
Department 5060: Public Works Admin

Account Number/Name	FY 2023-2024 Actual & Projected	FY 2023-2024 Adopted Budget	FY 2024-2025 Proposed Budget
55 INSURANCE			
430.55-10 PROPERTY, BLDG, COMPUTER	212	-	297
430.55-20 FLEET	1,140	7,405	1,596
430.55-30 UNEMPLOYMENT	333	3,454	466
430.55-40 WORKER'S COMPENSATION	5,657	4,386	7,920
430.55-50 LIABILITY/GEN-PUBOF-LAW	3,930	6,225	5,502
INSURANCE	11,272	21,470	15,781
60 SUPPLIES			
430.60-10 OFFICE	18,800	23,720	30,000
430.60-20 JANITORIAL	4,106	9,280	3,000
430.60-30 GROCERIES	369	1,080	1,080
SUPPLIES	23,274	34,080	34,080
65 GENERAL EQUIPMENT			
430.65-10 OFFICE & D P EQUIP < 5000	300	300	300
430.65-15 IT EQUIPMENT < 5000	84,000	84,000	84,000
430.65-25 OTHER EQUIPMENT < 5000	6,000	6,000	3,600
GENERAL EQUIPMENT	90,300	90,300	87,900
70 ACQUISITIONS OVER 5,000			
430.70-35 IT EQUIPMENT	146,360	750,000	60,000
430.70-40 TRANSPORTATION EQUIPMENT	-	-	-
430.70-70 CONTRA EXPENSE ACCOUNT	(146,360)	(750,000)	(60,000)
ACQUISITIONS OVER 5,000	-	-	-
78 DEPRECIATION			
430.78-10 DEPRECIATION	47,049	55,000	55,000
DEPRECIATION	47,049	55,000	55,000
81 CLAIM SETTLEMENTS			
430.81-10 CLAIM SETTLEMENTS	-	-	-
CLAIM SETTLEMENTS	-	-	-
89 INVENTORY			
430.89-10 OVERAGE-SHORTAGE	-	-	-
INVENTORY	-	-	-
DIV 5060 - Total	772,337	790,142	816,454

PUBLIC UTILITY BILLING

Public Utility Billing

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

Funding is provided for the general operation of the department.

Personnel

	<u>2023</u>	<u>2024</u>	<u>2025</u>
Municipal Service Manager	1	1	1
Municipal Service Clerks	4	3	3
Municipal Service Tech	4	2	1
Municipal Service Tech (Part-time)	0	0	2
Utility Supervisor	<u>0</u>	<u>1</u>	<u>1</u>
	9	7	8

Acquisitions

No major acquisitions are proposed.

City of Sulphur Budget Worksheet for FY 2024-2025

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

Department 5061: Public Utility Billing

Account Number/Name	FY 2023-2024 Actual & Projected	FY 2023-2024 Adopted Budget	FY 2024-2025 Proposed Budget
10 SALARIES			
430.10-10 REGULAR SALARIES	322,495	335,404	330,557
430.10-20 OVERTIME	1,791	2,567	2,000
SALARIES	324,287	337,971	332,557
20 BENEFITS			
430.20-10 RETIREMENT	80,542	98,963	93,116
430.20-20 GROUP HEALTH & LIFE INS	55,397	66,094	56,505
430.20-25 RETIREE HEALTH & LIFE INS	3,516	40,000	3,586
430.20-30 SOCIAL SECURITY	84	-	86
430.20-40 MEDICARE	4,354	4,573	4,441
BENEFITS	143,893	209,630	157,734
30 TRAVEL & TRAINING			
430.30-10 TRAINING EDUCATION	-	-	-
430.30-20 TRAVEL	-	-	-
430.30-30 CONFERENCES & CONVENTIONS	-	600	600
TRAVEL & TRAINING	-	600	600
33 MAINTENANCE			
430.33-10 AUTOMOTIVE	4,542	2,500	3,000
430.33-50 OFFICE EQUIP & COMPUTERS	-	-	-
430.33-60 OTHER EQUIPMENT	-	-	-
MAINTENANCE	4,542	2,500	3,000
36 CONTRACTURAL SERVICES			
430.36-30 UNIFORMS	-	-	4,200
CONTRACTURAL SERVICES	-	-	4,200
40 PROFESSIONAL SERVICES			
430.40-15 PROFESSIONAL SERVICES	-	-	-
430.40-80 COLLECTION FEES/AMS	-	3,500	500
PROFESSIONAL SERVICES	-	3,500	500
50 OPERATING COSTS			
430.50-15 PRINTING	2,757	4,780	4,776
430.50-25 POSTAGE	66,596	35,000	50,000
430.50-60 GASOLINE	4,734	8,000	6,004
430.50-85 MISCELLANEOUS	10,023	6,000	12,000
OPERATING COSTS	84,110	53,780	72,780
55 INSURANCE			
430.55-10 PROPERTY, BLDG, COMPUTER	-	-	-
430.55-20 FLEET	-	-	-
430.55-30 UNEMPLOYMENT	496	676	695
430.55-40 WORKER'S COMPENSATION	14,757	17,035	20,660
430.55-50 LIABILITY/GEN-PUBOF-LAW	-	-	-
INSURANCE	15,253	17,711	21,354
78 DEPRECIATION			
430.78-10 DEPRECIATION	6,804	6,800	6,800
DEPRECIATION	6,804	6,800	6,800
81 CLAIM SETTLEMENTS			
430.81-10 CLAIM SETTLEMENTS	-	-	-
CLAIM SETTLEMENTS	-	-	-
DIV 5061 - Total	578,887	632,492	599,525

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>2023</u>	<u>2024</u>	<u>2025</u>
Plant Supervisors	2	1	1
Plant Operators	7	4	4
Water Plant Labor	0	4	4
Compliance Officer	0	1	1
	<u>9</u>	<u>10</u>	<u>10</u>

Acquisitions

High Pressure Pumps for Verdine	\$ 250,000
Hydraulic Scales for Chlorine	\$ 40,000
Two 2-ton electric hoists for Chlorine	\$ 25,000
Total	<u><u>\$ 315,000</u></u>

City of Sulphur Budget Worksheet for FY 2024-2025

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

Department 5070: Water Plant

Account Number/Name	FY 2023-2024 Actual & Projected	FY 2023-2024 Adopted Budget	FY 2024-2025 Proposed Budget
10 SALARIES			
430.10-10 REGULAR SALARIES	387,203	411,833	396,883
430.10-20 OVERTIME	38,919	33,389	34,500
SALARIES	426,122	445,222	431,383
20 BENEFITS			
430.20-10 RETIREMENT	94,502	119,331	120,787
430.20-20 GROUP HEALTH & LIFE INS	76,603	74,763	78,135
430.20-25 RETIREE HEALTH & LIFE INS	19,627	30,000	20,020
430.20-30 SOCIAL SECURITY	333	-	339
430.20-40 MEDICARE	6,274	6,054	6,400
BENEFITS	197,339	230,148	225,681
30 TRAVEL & TRAINING			
430.30-10 TRAINING EDUCATION	2,494	1,700	3,000
430.30-20 TRAVEL	2,029	2,600	3,600
430.30-30 CONFERENCES & CONVENTIONS	1,135	3,600	2,500
TRAVEL & TRAINING	5,658	7,900	9,100
33 MAINTENANCE			
430.33-10 AUTOMOTIVE	8,467	1,875	5,000
430.33-20 BUILDINGS & GROUNDS	52,920	200,000	240,000
430.33-21 MAJOR REPAIRS PRJCTS	423,636	335,000	300,000
430.33-30 COMMUNICATIONS EQUIPMENT	844	1,400	2,500
430.33-40 ELECTRICAL	49,398	55,000	35,000
430.33-60 OTHER EQUIPMENT	8,262	3,500	10,000
MAINTENANCE	543,527	596,775	592,500
35 UTILITIES			
430.35-30 ELECTRICITY-BUILDINGS	227,390	300,000	236,486
430.35-50 ELECTRICITY-WATER WELLS	98,484	21,500	102,423
UTILITIES	325,874	321,500	338,909
36 CONTRACTURAL SERVICES			
430.36-30 UNIFORMS	-	300	300
430.36-35 CONTRACTS	17,718	9,450	22,050
430.36-36 SLUDGE DISPOSAL	21,978	130,000	225,000
430.36-37 STAFFING/OTHER	12,753	-	15,000
CONTRACTURAL SERVICES	52,449	139,750	262,350
37 LICENSES & PERMITS			
430.37-20 LICENSES & PERMITS	74,409	97,920	101,220
LICENSES & PERMITS	74,409	97,920	101,220
40 PROFESSIONAL SERVICES			
430.40-15 PROFESSIONAL SERVICES	-	100	20,400
430.40-60 MEDICAL	907	500	800
PROFESSIONAL SERVICES	907	600	21,200
47 CLOTHING			
430.47-10 PROTECTIVE	1,358	200	2,000
CLOTHING	1,358	200	2,000
50 OPERATING COSTS			
430.50-10 ADVERTISING	-	100	-
430.50-15 PRINTING	1,005	6,000	2,000
430.50-60 GASOLINE	10,106	9,400	8,200
430.50-75 DIESEL FOR GENERATORS	-	-	2,000
421.50-85 MISCELLANEOUS	-	-	500
OPERATING COSTS	11,111	15,500	12,700

City of Sulphur Budget Worksheet for FY 2024-2025

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

Department 5070: Water Plant

Account Number/Name	FY 2023-2024 Actual & Projected	FY 2023-2024 Adopted Budget	FY 2023-2024 Proposed Budget
55 INSURANCE			
430.55-10 PROPERTY, BLDG, COMPUTER	21,219	20,187	29,706
430.55-20 FLEET	1,425	5,982	1,994
430.55-30 UNEMPLOYMENT	695	861	973
430.55-40 WORKER'S COMPENSATION	24,987	24,140	34,982
430.55-50 LIABILITY/GEN-PUBOF-LAW	6,444	6,709	9,021
INSURANCE	54,769	57,879	76,676
60 SUPPLIES			
430.60-30 GROCERIES	3,669	-	1,800
430.60-40 MISCELLANEOUS	2,861	1,800	1,900
430.60-60 CHEMICAL	306,255	245,000	280,000
430.60-61 LABORATORY	-	700	3,000
SUPPLIES	312,785	247,500	286,700
65 GENERAL EQUIPMENT			
430.65-25 OTHER EQUIPMENT < 5000	2,000	2,000	36,000
430.65-40 TOOLS < 5000	286		4,000
GENERAL EQUIPMENT	2,286	2,000	40,000
70 ACQUISITIONS OVER 5,000			
430.70-20 BUILDINGS	90,000	90,000	-
430.70-30 FURNITURE & EQUIPMENT	15,000	15,000	315,000
430.70-40 TRANSPORTATION EQUIPMENT	-	-	-
430.70-70 CONTRA EXPENSE ACCOUNT	(105,000)	(105,000)	(315,000)
ACQUISITIONS OVER 5,000	-	-	-
78 DEPRECIATION			
430.78-10 DEPRECIATION	387,451	420,000	421,000
DEPRECIATION	387,451	420,000	421,000
DIV 5070 - Total	2,396,044	2,582,894	2,821,419

Department of Public Works

Water Maintenance

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

Funding is provided for general operation of the department.

Personnel

	<u>2023</u>	<u>2024</u>	<u>2025</u>
Equipment Operators	2	2	2
Laborer	6	6	7
Assistant Supervisor	0	1	1
Utility Worker	1	1	1
	<u>9</u>	<u>10</u>	<u>11</u>

Acquisitions

Software Upgrade for Boring Machine	\$ 27,000
Utility Trailer for Bobcat	\$ 15,000
New F-150 for locater	\$ 39,000
Total	<u><u>\$ 81,000</u></u>

City of Sulphur Budget Worksheet for FY 2024-2025

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

Department 5071: Water Maintenance

Account Number/Name	FY 2023-2024 Actual & Projected	FY 2023-2024 Adopted Budget	FY 2024-2025 Proposed Budget
10 SALARIES			
430.10-10 REGULAR SALARIES	274,200	278,865	284,442
430.10-20 OVERTIME	14,177	16,040	16,000
SALARIES	288,376	294,905	300,442
20 BENEFITS			
430.20-10 RETIREMENT	77,096	132,607	84,124
430.20-20 GROUP HEALTH & LIFE INS	60,413	47,118	61,622
430.20-25 RETIREE HEALTH & LIFE INS	3,982	13,000	4,061
430.20-30 SOCIAL SECURITY	701	566	715
430.20-40 MEDICARE	4,217	4,109	4,302
BENEFITS	146,409	197,400	154,824
30 TRAVEL & TRAINING			
430.30-10 TRAINING EDUCATION	-	2,220	2,200
430.30-20 TRAVEL	-	1,000	1,000
TRAVEL & TRAINING	-	3,220	3,200
33 MAINTENANCE			
430.33-10 AUTOMOTIVE	23,170	10,000	17,500
430.33-21 MAJOR REPAIRS PRJCTS	285,812	200,000	250,000
430.33-60 OTHER EQUIPMENT	14,288	5,000	5,000
MAINTENANCE	323,269	215,000	272,500
37 LICENSES & PERMITS			
430.37-20 LICENSES & PERMITS	1,050	-	-
LICENSES & PERMITS	1,050	-	-
40 PROFESSIONAL SERVICES			
430.40-15 PROFESSIONAL SERVICES	-	-	150,000
PROFESSIONAL SERVICES	-	-	150,000
47 CLOTHING			
430.47-10 PROTECTIVE	85	1,000	504
CLOTHING	85	1,000	504
50 OPERATING COSTS			
430.50-20 DUES & SUBSCRIPTIONS	-	-	-
430.50-35 RENTALS & LEASES	2,795	4,800	4,800
430.50-45 FREIGHT EXPENSE	-	-	-
430.50-60 GASOLINE	11,832	12,500	12,500
430.5085 MISCELLANEOUS	1,875	1,000	1,500
OPERATING COSTS	16,502	18,300	18,800

City of Sulphur Budget Worksheet for FY 2024-2025

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

Department 5071: Water Maintenance

Account Number/Name	FY 2023-2024 Actual & Projected	FY 2023-2024 Adopted Budget	FY 2024-2025 Proposed Budget
55 INSURANCE			
430.55-10 PROPERTY, BLDG, COMPUTER	106	171	149
430.55-20 FLEET	2,849	4,985	3,989
430.55-30 UNEMPLOYMENT	408	637	572
430.55-40 WORKER'S COMPENSATION	30,102	27,551	42,143
430.55-50 LIABILITY/GEN-PUBOF-LAW	4,072	5,592	5,700
INSURANCE	37,537	38,936	52,552
60 SUPPLIES			
430.60-40 MISCELLANEOUS	6,893	3,000	6,000
430.60-64 PIPE	144,453	100,000	120,000
SUPPLIES	151,346	100,000	120,000
65 GENERAL EQUIPMENT			
430.65-25 OTHER EQUIPMENT < 5000	3,773	3,400	5,250
430.65-40 TOOLS < 5000	7,672	7,500	9,000
GENERAL EQUIPMENT	11,445	10,900	14,250
70 ACQUISITIONS OVER 5,000			
430.70-30 FURNITURE & EQUIPMENT	-	-	27,000
430.70-40 TRANSPORTATION EQUIPMENT	24,000	24,000	54,000
430.70-70 CONTRA EXPENSE ACCOUNT	(24,000)	(24,000)	(81,000)
ACQUISITIONS OVER 5,000	-	-	-
78 DEPRECIATION			
430.78-10 DEPRECIATION	100,079	97,000	101,000
DEPRECIATION	100,079	97,000	101,000
DIV 5071 - Total	1,076,098	976,661	1,188,072

Department of Public Works

Wastewater Plant Operations

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

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

Personnel

	<u>2023</u>	<u>2024</u>	<u>2025</u>
Plant Supervisor	1	1	1
Plant Assistant Supervisor	1	1	1
Plant Operator	7	6	6
Laboratory Technician	1	2	2
Laboratory Assistant	1	0	0
Formen	0	1	1
Laborer	1	1	1
	<u>12</u>	<u>12</u>	<u>12</u>

Acquisitions

Grit Clarification Replacement	\$ 200,000
Spare Actuators for Treatment Plant	\$ 35,000
Incubator	<u>\$ 6,300</u>
Total	<u>\$ 241,300</u>

City of Sulphur Budget Worksheet for FY 2024-2025

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

Department 5080: Wastewater Plant

Account Number/Name	FY 2023-2024 Actual & Projected	FY 2023-2024 Adopted Budget	FY 2024-2025 Proposed Budget
10 SALARIES			
430.10-10 REGULAR SALARIES	565,070	503,976	627,777
430.10-20 OVERTIME	69,551	173,462	70,942
SALARIES	634,621	677,438	698,719
20 BENEFITS			
430.20-10 RETIREMENT	155,528	144,880	175,778
430.20-20 GROUP HEALTH & LIFE INS	101,699	95,921	103,732
430.20-25 RETIREE HEALTH & LIFE INS	44,396	64,357	45,283
430.20-40 MEDICARE	9,092	9,416	9,273
BENEFITS	310,714	314,574	334,067
30 TRAVEL & TRAINING			
430.30-10 TRAINING EDUCATION	975	5,700	5,700
430.30-20 TRAVEL	365	8,300	11,300
430.30-30 CONFERENCES & CONVENTIONS	624	2,500	4,500
TRAVEL & TRAINING	1,964	16,500	21,500
33 MAINTENANCE			
430.33-10 AUTOMOTIVE	30,917	13,400	25,400
430.33-20 BUILDINGS & GROUNDS	54,510	43,360	49,960
430.33-21 MAJOR REPAIRS PRJCTS	574,835	410,000	520,000
430.33-30 COMMUNICATIONS EQUIPMENT	8,910	2,400	9,600
430.33-40 ELECTRICAL	59,420	78,000	89,000
430.33-60 OTHER EQUIPMENT	-	-	-
430.33-61 WASTEWATER FACILITY	456,557	598,000	607,400
430.33-62 WASTEWATER LIFT STATION	254,922	306,000	360,000
MAINTENANCE	1,440,069	1,451,160	1,661,360
35 UTILITIES			
430.35-60 ELECTRICITY-LIFT STATION	542,296	560,000	560,000
430.35-70 WATER BILL	16,125	13,000	15,000
UTILITIES	558,421	573,000	575,000
36 CONTRACTURAL SERVICES			
430.36-30 UNIFORMS	-	500	1,000
430.36-35 CONTRACTS	22,446	16,000	147,100
430.36-36 SLUDGE DISPOSAL	170,750	200,400	218,400
430.36-37 STAFFING/OTHER	18,048	-	49,092
CONTRACTURAL SERVICES	211,244	216,900	415,592
37 LICENSES & PERMITS			
430.37-10 DEQ DISCHARGE PERMIT	24,322	19,500	14,000
430.37-20 LICENSES & PERMITS	900	1,600	1,600
LICENSES & PERMITS	25,222	21,100	15,600
40 PROFESSIONAL SERVICES			
430.40-15 PROFESSIONAL SERVICES	29,334	53,620	63,419
430.40-60 MEDICAL	(313)	2,400	1,200
PROFESSIONAL SERVICES	29,021	56,020	64,619
47 CLOTHING			
430.47-10 PROTECTIVE	2,603	3,000	3,000
CLOTHING	2,603	3,000	3,000

City of Sulphur Budget Worksheet for FY 2024-2025

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

Department 5080: Wastewater Plant

Account Number/Name	FY 2021-2022 Actual & Projected	FY 2021-2022 Adopted Budget	FY 2023-2024 Proposed Budget
50 OPERATING COSTS			
430.50-10 ADVERTISING	-	100	-
430.50-20 DUES & SUBSCRIPTIONS	480	320	320
430.50-45 FREIGHT EXPENSE	-	-	-
430.50-60 GASOLINE	31,890	16,000	16,000
430.50-75 DIESEL FOR GENERATORS	4,190	12,000	12,000
430.50-85 MISCELLANEOUS	69	500	500
OPERATING COSTS	36,629	28,920	28,820
55 INSURANCE			
430.55-10 PROPERTY, BLDG,COMPUTER	53,067	106,644	74,294
430.55-20 FLEET	1,900	9,969	2,659
430.55-30 UNEMPLOYMENT	894	1,421	1,252
430.55-40 WORKER'S COMPENSATION	33,369	36,644	46,717
430.55-50 LIABILITY/GEN-PUBOF-LAW	12,283	11,292	17,196
INSURANCE	101,513	165,970	142,118
60 SUPPLIES			
430.60-30 GROCERIES	3,347	5,650	6,330
430.60-60 CHEMICAL	4,010	45,700	45,700
430.60-61 LABORATORY	30,527	20,000	27,600
SUPPLIES	37,883	71,350	79,630
65 GENERAL EQUIPMENT			
430.65-20 OFFICE FURNITURE < 5000	500	500	1,300
430.65-25 OTHER EQUIPMENT < 5000	10,800	10,800	1,000
430.65-40 TOOLS < 5000	3,800	3,800	4,200
GENERAL EQUIPMENT	15,100	15,100	6,500
70 ACQUISITIONS OVER 5,000			
430.70-30 FURNITURE & EQUIPMENT	47,000	47,000	241,300
430.70-40 TRANSPORTATION EQUIPMENT	68,500	68,500	-
430.70-70 CONTRA EXPENSE ACCOUNT	(115,500)	(115,500)	(241,300)
ACQUISITIONS OVER 5,000	-	-	-
78 DEPRECIATION			
430.78-10 DEPRECIATION	1,435,293	2,600,000	1,800,000
DEPRECIATION	1,435,293	2,600,000	1,800,000
DIV 5080 - Total	4,840,294	6,211,032	5,846,525

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>2023</u>	<u>2024</u>	<u>2025</u>
Maintenance Assistant Supervisor	1	1	1
Equipment Operator	2	2	2
Laborer (Part-time)	0	1	1
Laborer (Full-time)	4	4	4
	<u>7</u>	<u>8</u>	<u>8</u>

Acquisitions

Wastewater Pressure Truck	\$ 375,000
Total	<u><u>\$ 375,000</u></u>

City of Sulphur Budget Worksheet for FY 2023-2024

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

Department 5081: Wastewater Maintenance

Account Number/Name	FY 2023-2024 Actual & Projected	FY 2023-2024 Adopted Budget	FY 2024-2025 Proposed Budget
10 SALARIES			
430.10-10 REGULAR SALARIES	192,166	182,729	207,144
430.10-20 OVERTIME	5,930	5,710	7,000
SALARIES	198,096	188,439	214,144
20 BENEFITS			
430.20-10 RETIREMENT	47,327	49,632	59,960
430.20-20 GROUP HEALTH & LIFE INS	33,206	34,988	33,870
430.20-25 RETIREE HEALTH & LIFE INS	7,700	8,147	7,853
430.20-30 SOCIAL SECURITY	2,610	584	2,662
430.20-40 MEDICARE	2,928	2,568	2,987
BENEFITS	93,770	95,919	107,332
30 TRAVEL & TRAINING			
430.30-10 TRAINING EDUCATION	-	1,240	1,240
430.30-20 TRAVEL	-	1,000	1,000
TRAVEL & TRAINING	-	2,240	2,240
33 MAINTENANCE			
430.33-10 AUTOMOTIVE	26,967	10,000	20,000
430.33-21 MAJOR REPAIRS PRJCTS	132,402	250,000	150,000
430.33-60 OTHER EQUIPMENT	1,592	9,300	7,500
MAINTENANCE	160,961	269,300	177,500
37 LICENSES & PERMITS			
430.37-20 LICENSES & PERMITS	-	-	-
LICENSES & PERMITS	-	-	-
40 PROFESSIONAL SERVICES			
430.40-10 AUDIT & LEGAL & PROF SVCS	-	-	-
430.40-15 PROFESSIONAL SERVICES	-	-	10,000
PROFESSIONAL SERVICES	-	-	10,000
47 CLOTHING			
430.47-10 PROTECTIVE	56	1,000	500
CLOTHING	56	1,000	500
50 OPERATING COSTS			
430.50-35 RENTALS & LEASES	3,560	2,000	2,500
430.50-60 GASOLINE	13,241	20,000	20,000
430.50-85 MISCELLANEOUS	314	1,700	-
OPERATING COSTS	17,114	23,700	22,500

City of Sulphur Budget Worksheet for FY 2023-2024

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

Department 5081: Wastewater Maintenance

Account Number/Name	FY 2023-2024 Actual & Projected	FY 2023-2024 Adopted Budget	FY 2024-2025 Proposed Budget
55 INSURANCE			
430.55-10 PROPERTY, BLDG, COMPUTER	106	100	100
430.55-20 FLEET	950	2,990	2,000
430.55-30 UNEMPLOYMENT	268	295	250
430.55-40 WORKER'S COMPENSATION	18,437	18,440	14,000
430.55-50 LIABILITY/GEN-PUBOF-LAW	3,951	3,355	3,200
INSURANCE	23,712	25,180	19,550
60 SUPPLIES			
430.60-40 MISCELLANEOUS	6,239	1,500	6,000
430.60-64 PIPE	15,017	40,000	30,000
SUPPLIES	21,255	41,500	36,000
65 GENERAL EQUIPMENT			
430.65-40 TOOLS < 5000	5,225	10,000	10,000
GENERAL EQUIPMENT	5,225	10,000	10,000
70 ACQUISITIONS OVER 5,000			
430.70-30 FURNITURE & EQUIPMENT	-	-	-
430.70-40 TRANSPORTATION EQUIPMENT	-	-	375,000
430.70-70 CONTRA EXPENSE ACCOUNT	-	-	(375,000)
ACQUISITIONS OVER 5,000	-	-	-
78 DEPRECIATION			
430.78-10 DEPRECIATION	170,933	168,000	175,000
DEPRECIATION	170,933	168,000	175,000
DIV 5081 - Total	691,120	825,278	774,767

STATEMENTS

STATEMENT OF DELINQUENT TAXES

PROPERTY TAX:

<u>Year</u>	<u>Amount</u>	<u>% Collectible</u>
2023	\$ 63,573 *	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 27th 2024

OCCUPATIONAL TAX:

<u>Year</u>	<u>Amount</u>	<u>% Collectible</u>
2023	\$ 5,016 *	95%

* As of March 27th 2024

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

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

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

Last Adopted Budget	Proposed Budget
2023-2024	2024-2025

SUMMARY OF SALES TAX REVENUE - BY AUTHORIZED

1% Sales and Use Tax (a)	\$ 8,600,000	\$ 8,800,000
1% Sales and Use Tax (b)	8,600,000	8,800,000
.5% Sales and Use Tax (c)	4,300,000	4,400,000
Total Sales Tax Revenue by Authorized	\$ 21,500,000	\$ 22,000,000

SUMMARY OF SALES TAX REVENUE - BY DEDICATED PURPOSE

1% Sales and Use Tax (a):

General Fund:

Operating	\$ 602,000	\$ 616,000
Salaries	150,000	150,000
Reserve & Match	7,253,000	7,439,000
Streets & Parks	150,000	150,000
Fire Department	45,000	45,000
Debt service	250,000	250,000

Public Utility Fund:

Operating	150,000	150,000
-----------	---------	---------

1% Sales and Use Tax (b):

General Fund:

Capital and operating	8,600,000	8,800,000
-----------------------	-----------	-----------

.5% Sales and Use Tax (c):

Street Improvement Capital Project Fund:

Improvement Projects	2,580,000	2,640,000
----------------------	-----------	-----------

Public Utility Fund:

Improvement projects	215,000	220,000
Debt Service	1,505,000	1,540,000

Total Sales Tax Revenue by Dedicated Purpose	\$ 21,500,000	\$ 22,000,000
--	---------------	---------------

SUMMARY OF SALES TAX REVENUE - BY FUND

General Fund	\$ 17,050,000	\$ 17,450,000
Public Utility Fund	1,870,000	1,910,000
Street Improvement Capital Project Fund	2,580,000	2,640,000
Total Sales Tax Revenue by Fund	\$ 21,500,000	\$ 22,000,000

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

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

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

**CITY OF SULPHUR
2024-2025 ANNUAL BUDGET**

**CAPITAL ASSET ACQUISITIONS
Excluding Capital Assets Relating to Capital Projects**

Capital Asset Acquisitions for Governmental Activities:

IT Animal control network setup in new trailer	35,000
IT website upgrade	10,000
IT Analytics Now reporting software for finance	5,200
IT equipment replacements	150,000
Fire Repair Apron Concrete Southside	80,000
Fire Station Signage Southside	6,500
Fire Replacement Generator	140,000
Fire Forcible Entry Prop	9,000
Fire Rock/Concrete Training Southside	55,000
Police 4 new vehicles for patrol	210,000
Police thermal imaging drone	7,000
Police new desk for captain's office	40,000
Police 2 Tahoe Trucks	100,000
Streets lawn mowers	31,500
Streets grapple truck	310,000
Streets City of Sulphur Sign	40,000
Animal control Truck replacement	35,000
Animal Control new storage building	6,900
Total Capital Asset Acquisitions for Governmental Activities	1,271,100

Acquisition Funding Sources for Governmental Activities:

Budgeted Revenue from Calcasieu Parish Gaming District in General Fund	\$ 900,000
Drug Seizure Fund	100,000
Other Budgeted Revenue from the General Fund	271,100
Total Acquisition Funding Sources for Governmental Activities	\$ 1,271,100

Capital Asset Acquisitions for Business-Type Activities:

IT Equipment replacements	\$ 84,000
Wastewater Plant SCADA Software Add 3 Device Licenses	\$ 20,000
Wastewater Plant Network & Door Security for new building	\$ 40,000
Wastewater Plant Automatic Sampler	\$ 10,500
Wastewater Plant Replacement of 2005 Truck	\$ 40,000
Water maintenance diesel truck, trailer; replacement for stolen truck	\$ 60,000
Wastewater maintenance breaker for bobcat	\$ 10,000
Wastewater maintenance push camera	\$ 10,000
Wastewater maintenance truck	\$ 70,000
Total Capital Asset Acquisitions for Business-Type Activities	\$ 344,500

Acquisition Funding Sources for Business-Type Activities:

Public Utility Fund	\$ 344,500
Total Acquisition Funding Sources for Business-Type Activities	\$ 344,500

DEBT SERVICE SUMMARY

Fiscal Year 2024-2025

	<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 6/30/23</u>	<u>2024-2025 Principal Payments</u>	<u>2024-2025 Interest Payments</u>
Governmental-type Activities:								
1. Special Assessment Bond	2.08%	2/1 & 8/1	8/1/2016	8/1/2028	2,455,000	1,475,000	270,000	27,872
2. Louisiana Community Development Authority Revenue Bond	5.00%	2/1 & 8/1	3/1/2018	2/1/2030	13,670,000	6,356,667	2,325,000	386,000
TOTAL					<u>16,125,000</u>	<u>7,831,667</u>	<u>2,595,000</u>	<u>413,872</u>

ORDINANCES

CAPITAL IMPROVEMENT BUDGET



Michael E. Danahay, Mayor.

April 8th, 2024

Honorable Members of the Sulphur City Council

Sulphur, Louisiana

Re: Capital Improvement Budget Message

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

Additional funds have been budgeted for the following on-going projects: Collection system improvements (\$250,000), all lift station improvements (\$500,000), wastewater plant improvements (\$2,000,000), water distribution (\$750,000), water treatment facility improvements (\$500,000), asphalt street maintenance (\$1,000,000), concrete rehab (\$500,000), sidewalk rehabilitation (\$100,000), bridge rehabilitation and repair (\$1,000,000), Post Oak improvements (\$600,000), drainage (\$250,000), traffic markings (\$100,000) and building improvements (\$3,000,000).

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
2024-2025 CAPITAL PROJECTS BUDGET**

ON-GOING PROJECTS - PREVIOUSLY FUNDED

	Current Project Budget	Expended as of February 28, 2023	Balance as of February 28, 2023
SUMMARY OF PROJECTS BY FUND:			
Public Utility Fund:			
Wastewater Projects:			
Misc Collection System Improvements	-	-	-
Wastewater Plant Improvements	9,916,228.00	4,225,406.11	5,690,821.89
Misc Lift Station Improvements	1,650,000.00	320,777.60	1,329,222.40
Total Wastewater Projects	11,566,228.00	4,546,183.71	7,020,044.29
Water Projects:			
Water Distribution	1,333,000.00	1,462,645.73	(129,645.73)
Water Treatment Facility Improvement	16,115,787.52	9,148,799.48	6,966,988.04
Total Water Projects	17,448,787.52	10,611,445.21	6,837,342.31
Total Public Utility Fund	29,015,015.52	15,157,628.92	13,857,386.60
Street Improvement Capital Project Fund:			
I-10 North Frontage Rd	250,000.00	209,687.00	40,313.00
Concrete Rehab	5,191,791.00	354,708.89	4,837,082.11
Signalization	261,371.00	-	261,371.00
Burton St. Reconstruction	1,245,000.00	77,197.85	1,167,802.15
Drainage	1,621,754.61	1,298,638.73	323,115.88
Maplewood Drive Rehabilitation	6,168,523.07	3,985,545.65	2,182,977.42
Misc Street Improvements (Ruth, Henning, Hazel, Post Oak, Misc Gravel, EWS Mimosa, bridges)	2,271,617.71	-	2,271,617.71
Total Street Improvement Capital Project Fund	9,379,020.26	5,057,431.24	4,321,589.02
Total Street Improvement Capital Project Fund	26,389,077.65	10,983,209.36	15,405,868.29
Public Improvement Capital Project Fund:			
Police Training Center	1,248,000.00	-	1,248,000.00
Rebanding Police & Fire Dept.	66,450.00	37,235.36	29,214.64
Building Improvements	3,875,000.00	2,642,545.06	1,232,454.94
Fire Truck	1,000,000.00	1,063,893.83	(63,893.83)
Misc. Building Improvement	3,722,914.00	1,097,692.82	2,625,221.18
Total Public Improvement Capital Project Fund	9,912,364.00	4,841,367.07	5,070,996.93
Total Capital Project by Funds	65,316,457.17	30,982,205.35	34,334,251.82

**CITY OF SULPHUR
2024-2025 CAPITAL PROJECTS BUDGET**

AUTHORIZATION SCHEDULE OF FUNDING

	Projected Additional Funding					Total
	2024	2025	2026	2027	2028	2024-2028
SUMMARY OF PROJECTS BY FUND:						
Public Utility Fund:						
Wastewater Projects:						
Maplewood and Maplefork Lift Station	-	-	-	-	-	-
Maplewood Sewer Rehab	-	-	-	-	-	-
Collection System Improvements	-	500,000	500,000	500,000	500,000	2,000,000
All Lift Station Improvements	2,000,000	500,000	500,000	500,000	500,000	4,000,000
WasteWater Plant Improvements	2,000,000	2,000,000	750,000	750,000	750,000	6,250,000
Total Wastewater Projects	4,000,000	3,000,000	1,750,000	1,750,000	1,750,000	12,250,000
Water Projects:						
Water Distribution	500,000	750,000	750,000	750,000	750,000	3,500,000
Water Treatment Facility Improvement	2,000,000	500,000	500,000	500,000	500,000	4,000,000
Total Water Projects	2,500,000	1,250,000	1,250,000	1,250,000	1,250,000	7,500,000
Total Public Utility Fund	6,500,000	4,250,000	3,000,000	3,000,000	3,000,000	19,750,000
Street Improvement Capital Project Fund:						
Asphalt Street Maintenance	1,000,000	1,000,000	500,000	500,000	500,000	3,500,000
Concrete Rehab	250,000	500,000	500,000	500,000	500,000	2,250,000
Signalization	-	150,000	150,000	150,000	150,000	600,000
Sidewalk Rehab	-	100,000	100,000	100,000	100,000	400,000
Burton Street Rehabilitation	-	100,000	100,000	100,000	100,000	400,000
Henning and Weekly Overlay **	500,000	500,000				1,000,000
Bridge Rehabilitation and Repair	500,000	500,000	250,000	250,000	250,000	1,750,000
Ruth Street/Huntington **	-	-	-	-	-	-
Maplewood Drive	-	1,000,000	1,000,000	1,000,000	500,000	3,500,000
Brandi, Ashley, Tillman	500,000	-	-	-	-	500,000
Smith and Archie Rehabilitation	-	-	-	-	-	-
Post Oak Improvements (Division to Burton) **	1,000,000	500,000	500,000	-	-	2,000,000
Drainage	250,000	-	-	-	-	250,000
Traffic Markings	100,000	-	-	-	-	100,000
Total Street Improvement Capital Project Fund	4,100,000	4,350,000	3,100,000	2,600,000	2,100,000	16,250,000
Public Improvement Capital Project Fund:						
Building Improvements	2,000,000	1,000,000	1,000,000	500,000	500,000	5,000,000
Total Public Improvement Capital Project Fund	2,000,000	1,000,000	1,000,000	500,000	500,000	5,000,000
Total Capital Project by Funds	12,600,000	9,600,000	7,100,000	6,100,000	5,600,000	41,000,000

CITY OF SULPHUR
CAPITAL IMPROVEMENT PLAN
2024-2029 Asphalt Overlay Projects

CIP Category	Project	Limit One	Limit Two
Ongoing	Henning/ Weekly Road	Ruth Street	LA 27
Ongoing	Ruth/ Huntington Overlay	Henning Street	Burton Street
Ongoing	Post Oak	Aubrianna Lane	Burton Street
Ongoing	Brandi	Sara	Ashley
Ongoing	Tillman	Sara	Ashley
Ongoing	Ashley	Brandi	Kim
Ongoing	Attakapas	Madison	Cities Services
Ongoing	Audalia	Ann	W. Lee
Ongoing	Avenue A	S. Crocker	Lafarque
Ongoing	Avenue B	S. Crocker	S. Huntington
Ongoing	Avenue C	S. Crocker	S. Huntington
Ongoing	Block	Cass	Brady
Ongoing	Edgar	Live Oak	Pitre
Ongoing	Gale	Roxton	St. Joseph
Ongoing	Gist Lane	Marilyn	Dead End
Ongoing	Jackson	Center Circle	W. Lee
Ongoing	Kellison	Maplewood	Dead End
Ongoing	Kingston	Maplewood	Dead End
Ongoing	Kyle	N. Crocker	Dead End
Ongoing	Palmetto	E. Burton	Sherwood
Ongoing	West Lee	Dubach	Center Ave
Ongoing	Ward	S. Hazel	Madison
2024-2025	Lincoln	Full	Limits
2024-2025	O'Quain	Perry	Lewis
2024-2025	Perry	O'Quain	E. Carlton
2024-2025	Patton Street	City Limits	
2024-2025	S. Irwin	E. Napoleon	Foreman
2025-2026	N. Rose Park	Post Oak	Rosary
2025-2026	Morgan	E. Burton Street	S. Mimosa Drive
2025-2026	Mackey	W. Burton	W. Verdine
2025-2026	Vine	Ward	Maplewood
2025-2026	St. Joseph	Gale	West to End
2025-2026	Hildebrandt	E. Burton	E. Lincoln
2025-2026	Bowmer	S. Hazel	Vine
2025-2026	Poplar Street	Maplewood	Dead End
2026-2027	N. Johnson	Burton	Vincent
2026-2027	N. Shasta	Maplewood	Rhua
2026-2027	Loretto	Maplewood	Taylor
2026-2027	Augustine	Palermo	Tammy
2026-2027	Horseshoe	Maplewood	Maplewood
2027-2028	Rio Hondo	Cherokee	Fairview
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	Burton St.	Full	Limits
2027-2028	Lebanon	S. Lebanon	N. Lebanon

**CITY OF SULPHUR
CAPITAL IMPROVEMENT PLAN
2024-2029 Concrete Rehabilitation Projects**

CIP Category	Project	Limit One	Limit Two
Ongoing	Maplewood Drive Rehabilitation		
2023-2024	Navarre Street	Reeds Metals	Saunier
2023-2024	Ruth	E. Elizabeth	Cypress
2023-2024	Cypress	Maplewood	
2024-2025	Phillips	Picard	McArthur
2024-2025	Taylor	Mathilda	Lightning
2024-2025	E. Elizabeth	Wasey	Willow
2024-2025	Mulbery Road	Center Circle	Magnolia
2024-2025	Saunier Panel Patching		
2025-2026	Leland	Drost	Ruth
2025-2026	Diane	Maplewood	Maplewood