OFFICE OF THE PARISH PRESIDENT



FISCAL YEAR 2027
BUDGET PRESENTATION

OCTOBER 27, 2026

SUBMITTED TO THE COUNCIL:

Lennix Madere, Jr.	Councilman At Large, Division A
Michael Wright	Councilman At Large, Division B
Virgie Johnson	Councilwoman, District I
Warren “Bosco” Torres, Jr.	Councilman, District II
Tammy Houston	Councilwoman, District III
Tyra Duhe-Griffin	Councilwoman, District IV
Robert J. Arcuri	Councilman, District V
Vernon Bailey, Sr.	Councilman, District VI
Dixie Ramirez	Councilwoman, District VII

PREPARED AND SUBMITTED BY:

Jaclyn Hotard
Parish President

Tracy Shields
Comptroller

All Departmental Heads

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ST. JOHN THE BAPTIST PARISH

From the Office of Parish President Jaclyn Hotard

October 27, 2026

Honorable Robert Arcuri
St. John the Baptist Council Chairperson
1811 West Airline Highway
LaPlace, LA 70068

Dear Mr. Arcuri:

I present to you the St. John the Baptist Parish annual budgets for the General, Special Revenue, Capital Projects, Debt Service, Custodial, and Enterprise Funds for the year beginning January 1, 2027. This budget and message are submitted as prescribed under Article V of the St. John the Baptist Parish Home Rule Charter.

The preparation of the annual operating budgets is the responsibility of the Parish President's Office. The Parish Finance Department provides the historical data for all individual funds to project annual revenues, expenditures and needed improvements. The 2027 fund budgets have been prepared based on past operating histories, estimated revenues, estimated cash flows, and projected needs. Each individual fund budget presentation contains actual audited data for the previous fiscal year, as well as the current 2026 budget, as amended to date.

This 2027 Budget Presentation contains a vast amount of financial and historical information involving all budgets for St. John the Baptist Parish. This Presentation is designed to provide our citizens, taxpayers, customers, investors, and creditors a general overview of the Parish's finances and to demonstrate the Parish's accountability for the money it receives. The Parish has six different fund types which are: General, Special Revenue, Capital Projects, Debt Service, Custodial, and Enterprise funds.

In keeping with my administration's budgetary philosophy, as well as the Parish's current cash flow needs and estimated future economic conditions, a conservative approach was used to compile the 2027 fiscal year budget. Costs associated with the Parish have been closely scrutinized and aggressively minimized, especially considering the uncertainties surrounding the current economy. We are proud to say that the Parish has maintained their AA- bond rating as well as a clean audit opinion.

Please note, as in years past, certain funds reflect a deficit balance in operations, excluding interfund transfers, which result in a drawdown of available funds (Fund Balance). Some of the deficits are related to customary one-time expenditures for capital improvements, while others will require a long-term solution to address historical shortfalls.

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One recommendation would be the re-dedication of certain millages to help some of the funds to meet their regular operating needs. We are incorporating a $3.00 per garbage can increase beginning January 1, 2027, to help offset the deficit in the Solid Waste fund. Included in the 2027 budget, as required by the water sector grant requirements, is a 15% increase in sewer rates (the average increase will be $3.90) and a 3% increase in water rates (the average increase will be $.74). The rates will go into effect beginning January 1, 2027.

Despite the many challenges faced, the Parish continued to work on multiple projects, the following projects were completed during 2026:

- Completed construction of the Regala Park drainage and parking improvements.
- Completed construction of the Regala Park flag football field synthetic turf and lighting project.
- Completed Council on Aging HVAC improvements.
- Completed over $7 million of small and large drainage improvement projects throughout the Parish.
- Completed approximately $1.4 million of asphalt improvements during this year's annual Asphalt Road Improvement Project.
- Completed the Animal Shelter building.
- Completed the Utilities Generator Replacement project.
- Anticipated completion, by year's end, of the West Bank Community Center.
- Anticipated completion, by year's end, of the Highway 61 Streetscape drainage project.

The following projects began or continued during 2026 and are still underway and will continue into 2027 and beyond:

- Continuing improvements to the water intake, treatment, and distribution systems throughout the Parish.
- Continuation of the Hurricane Ida HMGP Elevation program.
- Acquisition of land for the new Water Plant Project which will allow the Parish to treat water more effectively and efficiently.
- Installing LED lighting on the LaPlace stretch of the interstate, which will reduce costs significantly.

- Continuing canal cleaning, dredging, and spraying throughout the Parish to remove sediments and debris which allows for better flow and drainage.

- Continuing to work with residents on the Manchac Greenway Project, a resident-led beautification effort to develop a bike trail around Lake Pontchartrain.

- Continuing with the construction on the West Shore Lake Pontchartrain Levee. The $2 billion hurricane protection levee, fully funded by Federal dollars, will help protect St. John Parish from future storm water flooding issues.

- Continuing the Maurepas Diversion Project, which will construct a gated structure on the Mississippi River and five miles of conveyance channel near Hope Canal, to reconnect the river to the swamp. This $330 million-dollar project will improve the health and longevity of this ecosystem.

- Continuing the expansion of the Reserve Oxidation Pond.

- Continuation of the massive wastewater consolidation plan which will ensure the Parish operates its wastewater facilities at a very efficient rate.

- Design and construction of the $16.2 million Homewood Pump Station.

- Design and construction of St. John sidewalks: LA 628 – Main Street to Emily C. Watkins.

The past years have been challenging for the Parish with unforeseen events. In 2020 the state-wide lock-down due to the world-wide Pandemic began, followed by high river causing months-long delays in construction projects, multiple hurricanes and tropical storms, other weather events and the devastation left in Hurricane Ida's wake, and most recently Hurricane Francine, setting our Hurricane Ida recovery efforts back a bit. These events caused delays in construction projects, increased costs to maintain facilities and programs, and decreased revenues, all effects of which are still felt today and will continue into the next fiscal year. All these factors have been considered while composing the 2027 fiscal year's budget. In closing, I would like to state, that while my first seven years as Parish President were extremely challenging, I have never met more dedicated employees, council members, residents, and business owners than those located within our Parish. I once again extend my thanks to my administrative staff and all St. John the Baptist Parish employees for their continued hard work and dedication to make this budget presentation possible. Therefore, Chairperson Arcuri, I hereby submit this message and the 2027 budget and am excited for the growth and recovery these figures represent. If there are any questions, concerns, or suggestions, please do not hesitate to contact me.

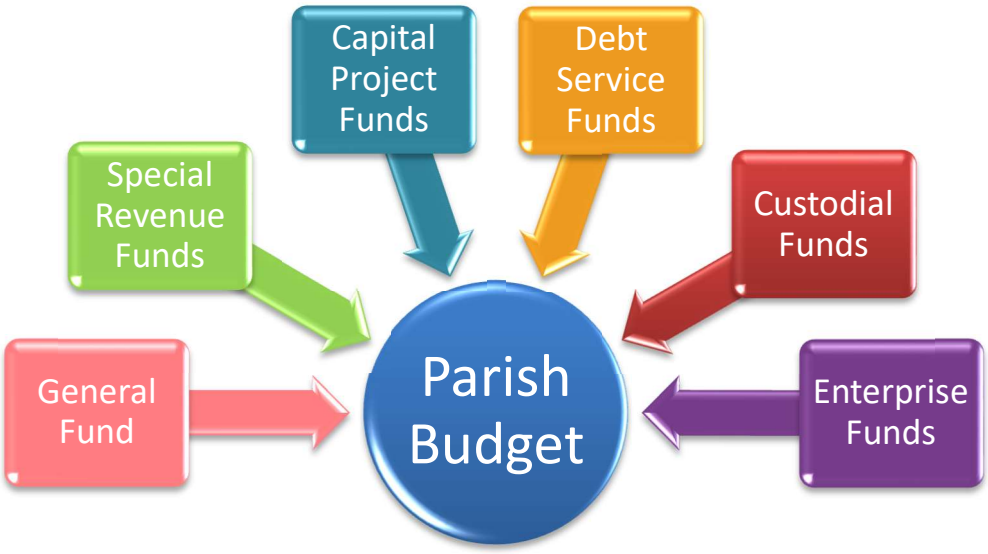
Respectfully Submitted,



Jaclyn Hotard
Parish President

cc: Honorable St. John the Baptist Parish Council Members
Peter Montz, CAO / CAA
Tracy Shields, Comptroller

Overview of Fund Types



General Fund	The General Fund (GF) is the general operating fund of the Parish, it accounts for all financial resources not required to be accounted for in other funds. The GF receives revenue from a variety of sources, including ad valorem taxes, licenses and permits, fees and other charges, in addition to cash transfers from other funds. There are 16 departments that operate within the general fund.
Special Revenue Funds	Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes. On average, 37% of the revenues collected are derived from this fund; with 40% being the average of all expenditures. Most of the services provided by the Parish fall within the Special Revenue Funds. There are 24 such funds.
Capital Project Funds	Capital Projects Funds are used to account for the acquisition and construction of major capital facilities. On average, 19% of the revenues collected are derived from this fund; with 38% being the average of all expenditures.
Debt Service Funds	Debt Service Funds are used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs. On average, 3% of the revenues collected are derived from this fund; with 4% being the average of all expenditures. Currently there are 3 such funds.
Custodial Funds	Custodial funds are used to account for assets held on behalf of outside parties. The Parish does not own these resources and cannot use them to finance its own operations; the Parish acts solely as a custodian for these funds. There are 2 such funds.
Enterprise Funds	Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private businesses. On average, 36% of the revenues collected are derived from this fund; with 12% being the average of all expenditures. The intent of the Parish is that the costs of providing services to the general public on a continuing basis be financed or recovered primarily through user charges. There are 6 such funds.

OVERVIEW OF THE BUDGET PROCESS

Budget Purpose
The purpose of the Budget is to provide fiscal guidance for the upcoming year and to determine how the limited estimated revenues will be allocated by fund and by department to best serve the Parish. Additionally, the budget is used monthly to compare actual revenues and expenditures to the adopted budget to be better able to react to changing economic conditions. The responsibility for the administration of the Budget rests with the Parish President, through the Chief Financial Officer or designee.

Budgetary Structure
The operating budget includes various funds that are budgeted and accounted for separately. They are categorized as Governmental, Proprietary, and Fiduciary Funds and are broken down into the following subcategories:

Governmental Funds are used to account for most tax-supported activities. The types of governmental funds in the parish are:

- General Fund
- Special Revenue Funds
- Capital Project Funds
- Debt Service Funds

Proprietary Funds are used to account for the Parish's business-type activities and consist of:

- Enterprise Funds

Fiduciary Funds are used to hold and manage assets for outside parties:

- Custodial Funds

Budgetary Accounting
Formal budgetary accounting is employed as a management control device and budgets are legally adopted for the General, Special Revenue and Enterprise Funds. Budgets for the General and Special Revenue Funds are adopted on the modified accrual basis of accounting. Enterprise Fund budgets are adopted on the accrual basis of accounting. Other funds are administratively budgeted for management use only. All such budgets are consistent with the accounting methodologies used in the Parish's audited financial statements.

The Parish budget is prepared in accordance with Louisiana law. During the year, the Parish revises its budget to take into consideration significant changes in revenues or expenditures. Louisiana Revised Statute 39:1311 requires a budget amendment if either expected revenues are less or anticipated expenditures more than budgetary goals by 5% or more, each individual fund budget must balance; the expenses may not exceed the revenues. Usage of the beginning fund balance may be considered when balancing the budget, but the preferred method is to have each year's expenses not to exceed that year's revenues.

Each individual fund budget must consider long-range planning. Annually, each funds' budget will be looked at a minimum of five (5) years in advance to determine the long-range effects and feasibility of anticipated revenues, and especially expenditures. Such long-range planning

includes budgeting for the ongoing financial commitments for lease payments, continual repairs and maintenance and replacement or upgrade costs.

Revenue diversification is practiced at the Parish level. The Parish's revenues are derived from many different revenue sources, such as grants, service fees, taxes, etc. While a particular fund's revenue stream may only be comprised of one revenue source (sales taxes for example), revenues from other funds may be allocated to assist each fund with meeting their operating needs. Each individual fund budget must keep all other revenue policies firmly in mind when developing their annual budgets. Fees and charges for services are reviewed annually to determine that the rates are high enough to cover the expenditures incurred for providing such services. Single time or unpredictable revenues shall not be relied upon to cover ongoing expenditures, and all such revenues should only be used in projected budgets when their receipt is most reasonably anticipated to be certain, and the amount can be conservatively estimated.

Debt capacity, issuance, and management are practiced at the Parish level. Additionally, the maintenance of and tracking of the fund balance and other reserve accounts is performed at the Parish level. This allows for reserve funds to protect the Parish against unexpected revenue shortfalls or un-predicted one-time expenditures. Each fund's budget must compare the actual vs budget numbers monthly in order to timely identify any problems that need to be rectified.

The level of budgetary control is at the fund/department level and expenditures may not exceed budgeted appropriations. Appropriations which are not expended lapse at year's end. Management may not transfer amounts between line items of an approved budget without approval of the Parish Council.

The preparation of the annual operating budget is the responsibility of the Parish President's Office. While the Parish Finance Department provides the historical data for all individual funds, the department directors are responsible for projecting annual expenditures and needed improvements. The fund budgets are prepared utilizing financial trend analysis as further explained below. Once the budgets have been completed, they are submitted to the Parish President who reviews each fund with its department director. Finally, the budgets are presented to the Parish Council for final approval.

Budgeting Methodology

When developing the annual budget, the Chief Financial Officer (CFO) or designee begins by reviewing the historical data for each fund. Each fund's revenues and expenditures are looked at over the past five (5) years, with more weight (or importance) being put upon the figures for the past two (2) and the current actual year-to-date numbers. For example, when developing the 2027 budget, the actual audited numbers for the years 2021 through 2025 and the year-to-date actual figures, plus any significant changes, for the current 2026 year are analyzed. Trend analysis is utilized to determine how much one account has changed over the multi-year period. This is calculated by taking one year (2025) and subtracting it by the earlier year (2024) and dividing that difference by the earlier year's amount (2024). These percentages are then analyzed, and any unusual or unanticipated changes are explained. The annual percentage of change provides the starting point for the current year's budget (2026). For example, if a revenue is steadily increasing through the years, the average percentage of increase would provide the starting point. The average percentage would be multiplied against the prior year's (2025) budget to determine the

starting dollar value for the revenue line item. Other factors are then looked at and their effect on this beginning point is considered.

Such questions considered include:

- How does the change over the past two (2) actual years (2025 - 2024) and the actual year-to-date for the current year (2026) compared to the five (5) year trend? If more growth occurred during this time, or if the growth seems to be tapering off, utilizing an average percentage of just this shorter time frame would then be used as it is perceived to be more indicative of current events.

- Have there been any changes in individual line items that need to be considered?
  (i.e.: lease payments changed, broken equipment to replace, insurance costs increasing, grant monies or other changes in federal funding received)

- Is any debt expiring or is any new debt expected to be incurred?

- What is the economic condition of the Parish and the surrounding areas and how does it affect future estimates?
  (i.e.: increased businesses or an increase in populace result in more tax revenues)

- What are the goals, both short and long term, of this fund and do the estimated revenues and expenditures reflect moving toward our achievement of those goals?

- What is the overall trend of the fund balance?
  (i.e.: shortfalls need to be determined to be short or long-term, and any long-term shortages need to be addressed)

Based upon these answers, the starting budget dollar is adjusted up or down accordingly. Then this preliminary budget is sent to the various department heads in September. The Department Heads meet individually with the Chief Financial Officer (CFO) or designee to discuss the preliminary budget and any changes they deem necessary. Once all modifications have been made, the budget is submitted to the Parish President for review and approval. After the Parish President's approval, the budget is then presented to the Council for their comments and approval. The Budget presented to the Council includes a budget message and this entire budget presentation.

Note that the capital budgets are the Parish's plan for capital improvement, including commitments to be incurred during the budget year from funds subject to appropriations by the Parish Council and other federal and state sources. Projects included in the budget are considered long-term and funding may not be entirely secured, and time frames for expenditures often differ drastically from what was projected.

Budget Calendar

Article V of the St. John the Baptist Parish Home Rule Charter addresses the preparation of the annual operating budget. The Parish's budget shall begin on the first day of January and end on the last day of December. At least sixty (60) days before the beginning of the fiscal year, the

President shall submit a line-item operating budget and a capital budget in accordance with accepted accounting principles in a format established by Parish Council.

The submitted budget shall be balanced. A balanced budget is one in which total estimated expenditures do not exceed total estimated revenues, including the estimated deficit or surplus in the fund balance from the previous year. The Parish Council shall publish the proposed budget in the official journal two (2) weeks prior to the meeting at which it is to be adopted.

Note that whether it is the original budget or a budget amendment, the Parish follows the guidelines as laid out in the Louisiana Revised Statutes. The budget/amendments must be published in the official journal, *The Advocate*, stating that they are available for public inspections, the date and time of the public hearing, and adopt the budget at a public hearing.

The budget calendar for preparation of the annual budget is as follows:

Budget Calendar	
August	Departmental requests for budget submissions
September	Deadline for receiving departmental budgets
August – September	Budget drafts reviewed by Parish President and Administrative Office
October 27	Parish President's Budget submitted to Council
October – November	Council Budget Hearings and Publish in the public paper
Prior to Year End*	Council Approval of Budget
January 1	Effective date of Budget
January – March	Update Budget Presentation to reflect any changes made by the Council prior to adoption
March 31	Deadline for submission of Budget Presentation to GFOA for consideration in the Budget Awards Program

*The Council may approve the budget at any meeting prior to year-end (December 31st). If the Council does not approve the budget by year end, then the budget submitted by the Parish President shall take effect.

CURRENT YEAR'S FINANCIAL OVERVIEW



GENERAL FUND

Line	Description	2025 Prior Year Actual	2026 Adopted Budget	2027 Proposed Budget	(2027-2026) % Change Adopted vs Proposed
1	**REVENUES**				
2	ACT 258 - State Racing	11,510	-	-	0.00%
3	ACT 453 - State Sports Wagering	72,364	64,000	75,000	17.19%
4	Ad Valorem-Court & Jail .99 mills	841,346	870,500	915,930	5.22%
5	Ad Valorem- General Alimony 4.07 mills	3,465,399	3,578,800	3,765,500	5.22%
6	Alcoholic Beverages License	5,335	5,000	6,500	30.00%
7	Beer Tax	29,689	28,000	29,000	3.57%
8	Cable Television	186,679	215,000	190,000	-11.63%
9	Chain Store	21,174	22,000	22,000	0.00%
10	Coroner Fees	3,494	3,200	4,000	25.00%
11	Fair Grounds OTB	47,504	44,000	50,000	13.64%
12	Grant-Local Coastal Program	21,244	21,244	21,244	0.00%
13	In Lieu Payments	11,542	11,500	11,500	0.00%
14	Insurance Proceeds	1,000	-	-	0.00%
15	Interest Income	100,863	95,000	81,000	-14.74%
16	NSF Fees Charged Back	20	-	-	0.00%
17	Occupational License	1,439,632	2,150,000	2,000,000	-6.98%
18	Other Revenues	32,697	30,000	35,000	16.67%
19	Permit / Zoning Fees	314,406	325,000	330,000	1.54%
20	Rents & Leases Income	35,260	50,000	35,000	-30.00%
21	Severance Tax	375,842	380,000	375,000	-1.32%
22	State Rev. Sharing	55,187	55,000	55,000	0.00%
23	Steno Fees	18,680	17,000	18,000	5.88%
24	Tech Fees - Permit	10,428	9,000	9,000	0.00%
25	**Total Revenues**	7,101,295	7,974,244	8,028,674	0.68%
26					
27	**EXPENDITURES**				
28	**GENERAL ADMINISTRATION (1002)**				
29	Salaries - Parish Pres.	161,047	160,606	160,606	0.00%
30	Salaries - Admin & Clerical	1,365,393	1,502,050	1,531,356	1.95%
31	Salaries - CAO	125,580	128,983	132,853	3.00%
32	Salaries - Car Allowance - Adm	10,800	10,800	10,800	0.00%
33	Salaries - CFO	134,642	138,440	132,853	-4.04%
34	Ad Val Pensions	174,167	181,000	189,600	4.75%
35	Bank Charges	849	25,000	3,000	-88.00%
36	Capital Outlay	14,320	100,000	-	-100.00%
37	Capital Outlay - Leases	244,518	430,000	280,000	-34.88%
38	Commission Dues	251,765	300,000	250,000	-16.67%
39	Contract Agreements	-	10,000	-	-100.00%
40	Dues & Subscriptions	40,215	124,000	40,000	-67.74%
41	Employee Related Fees	5,213	10,000	5,500	-45.00%
42	Gasoline & Fuel	10,453	10,000	12,000	20.00%
43	Grass Cutting	32,220	30,300	30,300	0.00%
44	Insurance - General Liability	388,246	487,040	575,163	18.09%
45	IT Expense	140,139	143,800	166,186	15.57%
46	Janitorial	69,522	70,000	70,000	0.00%
47	Meetings &Conferences	13,732	8,000	8,000	0.00%
48	Miscellaneous	32,460	-	-	0.00%
49	Office Supplies	58,413	60,000	60,000	0.00%
50	Prof Serv: Auditing	44,400	38,200	38,200	0.00%

Note: some items have been consolidated compared to previous Budgets.

		2025	2026	2027	(2027-2026)
		Prior Year Actual	Adopted Budget	Proposed Budget	% Change Adopted vs Proposed
51	Prof Serv: Engineering	52,500	-	-	0.00%
52	Prof Serv: Legal	143,089	50,000	50,000	0.00%
53	Prof Serv: Other	236,444	170,000	180,000	5.88%
54	R&M - Building	133,153	400,000	275,000	-31.25%
55	R&M - Vehicles	18,338	20,000	20,000	0.00%
56	Rent - Equipment	-	25,000	-	-100.00%
57	Rent - Storage	-	1,500	-	-100.00%
58	RSVP Dues	-	30,000	-	-100.00%
59	Settlements	1,773	20,000	10,000	-50.00%
60	Supplies - Operating	23,737	25,000	25,000	0.00%
61	Telephone	128,733	135,000	139,000	2.96%
62	Travel & Training	25,672	40,000	40,000	0.00%
63	Uniforms	1,286	3,000	2,000	-33.33%
64	Utilities	172,830	215,000	30,000	-86.05%
65	**Total General Administration**	4,255,649	5,102,719	4,467,417	-12.45%
66					
67	**EAST BANK COMPLEX (1005)**				
68	Grass Cutting	38,324	36,700	36,700	0.00%
69	Janitorial Services	163,488	165,000	165,000	0.00%
70	R&M - Building	58,555	150,000	85,000	-43.33%
71	Security Services	136,337	135,000	135,000	0.00%
72	Supplies - Operating	7,390	10,000	10,000	0.00%
73	Utilities	192,793	170,000	-	-100.00%
74	**Total East Bank Complex**	596,887	666,700	431,700	-35.25%
75					
76	**CIVIL SERVICE (1008)**				
77	Salaries - Civil Service	19,514	53,411	52,291	-2.10%
78	Dues & Subscriptions	160	500	500	0.00%
79	IT Expense	714	1,000	2,500	150.00%
80	Office Supplies	354	500	400	-20.00%
81	**Total Civil Service**	20,742	55,411	55,691	0.51%
82					
83	**CLERK OF COURT (1012)**				
84	Book Binding	8,360	8,000	8,000	0.00%
85	Court Attendance	83,229	50,000	50,000	0.00%
86	Court Costs	19,230	20,000	20,000	0.00%
87	IT Services	2,749	5,000	1,000	-80.00%
88	**Total Clerk of Court**	113,568	83,000	79,000	-4.82%
89					
90	**COMMUNICATION (1016)**				
91	Salaries	74,096	135,530	133,663	-1.38%
92	Salaries - Car Allowance	4,800	4,800	-	-100.00%
93	Salary - Director	98,573	100,060	103,062	3.00%
94	Advertising/Marketing	109,768	100,000	195,000	95.00%
95	Dues, Subscrip, Memberships	1,449	2,000	2,000	0.00%
96	IT Expense	6,866	5,500	8,589	56.16%
97	Office Supplies	1,094	3,000	2,000	-33.33%
98	Travel & Training	1,644	2,500	4,500	80.00%
99	**Total Communication**	298,290	353,390	448,814	27.00%
100					

Note: some items have been consolidated compared to previous Budgets.

		2025	2026	2027	(2027-2026)
		Prior Year Actual	Adopted Budget	Proposed Budget	% Change Adopted vs Proposed
101	**CORONER (1019)**				
102	Salaries - Coroner	56,000	56,000	56,000	0.00%
103	Autopsies	85,610	90,000	90,000	0.00%
104	Certification & P.C.	78,600	70,000	80,000	14.29%
105	Evaluations	-	3,000	-	-100.00%
106	Insurance - General Liability	9,001	25,455	25,000	-1.79%
107	Miscellaneous	9,600	12,400	9,600	-22.58%
108	Office Supplies	3,793	3,500	4,000	14.29%
109	Professional Services - Other	36,875	22,800	38,000	66.67%
110	Pronouncement	91,000	85,000	94,000	10.59%
111	Transport Remains	25,850	25,000	25,000	0.00%
112	**Total Coroner**	396,329	393,155	421,600	7.24%
113					
114	**DISTRICT ATTORNEY (1022)**				
115	Salaries - D.A. & Assis.	304,209	327,550	38,114	-88.36%
116	Salaries - Secretary	179,099	272,950	-	-100.00%
117	Insurance and Retirement Benefits	65,621	62,450	-	-100.00%
118	Payroll Taxes	5,468	7,200	-	-100.00%
119	Professional Services - Other	-	-	632,036	100.00%
120	**Total District Attorney**	554,397	670,150	670,150	0.00%
121					
122	**DISTRICT COURT (1025)**				
123	Court Program (Drug)	74,541	63,000	63,000	0.00%
124	District Court Security	57,560	50,000	50,000	0.00%
125	Office Supplies	-	5,000	5,000	0.00%
126	Telephone	8,475	9,000	9,000	0.00%
127	**Total District Court**	140,576	127,000	127,000	0.00%
128					
129	**EMPLOYEE BENEFITS**				
130	Payroll Taxes	76,721	80,520	78,382	-2.66%
131	Retirement Contributions	380,285	443,650	440,310	-0.75%
132	Insurance - Hosp, Dntl, Life	1,095,964	1,384,320	1,443,000	4.24%
133	Insurance - Workmans Compensation	42,493	55,000	52,594	-4.37%
134	**Total Employee Benefits**	1,595,463	1,963,490	2,014,286	2.59%
135					
136	**COMMUNITY SERVICES (1050)**				
137	Salaries	(28,514)	-	-	0.00%
138	**Total Community Services**	(28,514)	-	-	0.00%
139					
140	**HUMAN RESOURCES (1054)**				
141	Salaries	139,663	246,730	259,166	5.04%
142	Salaries - Car Allowance	3,600	3,600	3,600	0.00%
143	Salary - Director	108,925	111,921	115,279	3.00%
144	ADA Coordinator	18,000	18,000	18,000	0.00%
145	Dues, Subscrib, Memberships	1,445	2,000	2,000	0.00%
146	IT Expense	6,096	6,000	12,110	101.83%
147	Office Supplies	4,640	7,500	5,500	-26.67%
148	Prof Serv - Other	5,246	5,000	3,500	-30.00%
149	Rent - Equipment	1,144	7,200	-	-100.00%

		2025	2026	2027	(2027-2026)
		Prior Year Actual	Adopted Budget	Proposed Budget	% Change Adopted vs Proposed
150	Telephone	3,428	4,000	4,800	20.00%
151	Travel & Training	1,638	10,000	2,500	-75.00%
152	**Total Human Resources**	293,825	421,951	426,455	1.07%
153					
154	**J.P. & CONSTABLES (1058)**				
155	Salaries - Constables	54,600	54,600	54,600	0.00%
156	Salaries - Justices of Peace	54,256	54,600	54,600	0.00%
157	Office Supplies	-	1,000	1,000	0.00%
158	Travel & Training	6,291	7,500	7,500	0.00%
159	**Total JPs & Constables**	115,147	117,700	117,700	0.00%
160					
161	**LEGISLATIVE (1062)**				
162	Salaries - Council	74,066	74,070	74,070	0.00%
163	Salaries	154,609	152,440	193,170	26.72%
164	Dues & Subscriptions	18,960	20,000	20,000	0.00%
165	IT Expense	15,677	16,100	21,744	35.06%
166	Meetings and Conferences	8,337	8,000	8,000	0.00%
167	Office Supplies	11,556	15,000	12,000	-20.00%
168	Official Journal-Publications	20,344	20,000	21,000	5.00%
169	Prof Serv - Other	42,886	35,000	35,000	0.00%
170	Rent - Equipment	-	12,000	-	-100.00%
171	Telephone	14,478	16,000	16,500	3.13%
172	Travel & Training	24,117	35,000	35,000	0.00%
173	**Total Legislative**	385,030	403,610	436,484	8.14%
174					
175	**PLANNING & ZONING (1066)**				
176	Salaries -Plan. & Zoning	715,787	688,210	628,387	-8.69%
177	Salaries - Car Allowance	5,200	4,800	4,800	0.00%
178	Salary - Director	104,643	110,637	104,287	-5.74%
179	Advertising	1,611	6,000	2,500	-58.33%
180	Dues, Subscrib, Memberships	8,391	2,000	10,000	400.00%
181	Grant - GNOF	72,000	-	-	0.00%
182	Grant - Local Coastal Program	12,213	21,244	21,244	0.00%
183	IT Expense	34,372	32,000	44,876	40.24%
184	Prof Serv - Legal	91,180	25,000	50,000	100.00%
185	Prof Serv - Other	364,196	430,000	515,000	19.77%
186	R & M - Vehicles	7,942	3,000	5,000	66.67%
187	Recording Fees	6,025	15,000	10,000	-33.33%
188	Supplies - Operating	27,738	35,000	35,000	0.00%
189	Telephone	13,907	13,500	13,500	0.00%
190	Travel & Training	5,146	10,000	6,000	-40.00%
191	Uniforms	3,061	6,500	3,500	-46.15%
192	**Total Planning & Zoning**	1,473,412	1,402,891	1,454,094	3.65%
193					
194	**PURCHASING DEPARTMENT (1074)**				
195	Salaries	165,801	210,420	224,142	6.52%
196	Salaries - Car Allowance	-	3,600	3,600	0.00%
197	Salary - Director	20,600	105,000	105,000	0.00%
198	Dues & Subscriptions	1,635	2,000	2,000	0.00%
199	IT Expense	8,099	6,900	11,611	68.28%
200	Office Supplies	4,210	10,000	5,000	-50.00%

		2025	2026	2027	(2027-2026)
		Prior Year Actual	Adopted Budget	Proposed Budget	% Change Adopted vs Proposed
201	Rent Equipment	-	1,500	-	-100.00%
202	Telephone	2,853	3,500	3,000	-14.29%
203	Travel & Training	77	4,000	1,000	-75.00%
204	Uniforms	100	1,000	500	-50.00%
205	**Total Purchasing Department**	203,375	347,920	355,853	2.28%
206					
207	**REGISTRAR OF VOTERS (1080)**				
208	Salaries -Reg. Of Voters	115,457	118,561	119,462	0.76%
209	Dues & Subscriptions	2,725	3,000	5,000	66.67%
210	Election Expenses	65,227	100,000	90,000	-10.00%
211	IT Services	2,142	2,500	6,800	172.00%
212	Office Supplies	5,953	7,000	7,000	0.00%
213	Postage	1,382	4,000	4,000	0.00%
214	Telephone	5,352	5,500	5,500	0.00%
215	Travel & Training	19,162	15,000	15,000	0.00%
216	**Total Registrar of Voters**	217,400	255,561	252,762	-1.10%
217					
218	**PUBLIC SAFETY - SHERIFF (1086)**				
219	Prisoners - Feeding	423,889	550,000	450,000	-18.18%
220	Prisoners - Medical	125,723	130,000	130,000	0.00%
221	Prisoners - Transportation	91,242	90,000	90,000	0.00%
222	**Total Sheriff**	640,854	770,000	670,000	-12.99%
223					
224	**TOTAL EXPENDITURES**	11,272,430	13,134,648	12,429,006	-5.37%
225					
226	Excess (Deficiency) of Revenues	(4,171,135)	(5,160,404)	(4,400,332)	-14.73%
227					
228	**Other Financial Sources (Uses)**				
229	**Administrative Fees**				
230	ADM. FEES - Health Unit	78,768	78,380	82,506	5.26%
231	ADM. FEES - Juvenile Detention	68,400	70,630	69,923	-1.00%
232	ADM. FEES - Ambulance	34,020	35,290	37,789	7.08%
233	ADM. FEES - Solid Waste	55,760	55,380	52,296	-5.57%
234	ADM. FEES - Mosquito Abatement	34,020	35,290	37,789	7.08%
235	ADM. FEES - Community Center	84,062	87,270	91,300	4.62%
236	ADM. FEES - Public Works	880,097	921,020	954,653	3.65%
237	ADM. FEES - Economic Development	298,497	300,320	304,681	1.45%
238	ADM. FEES - 911	29,321	29,770	31,925	7.24%
239	ADM. FEES - Public Safety	25,546	25,070	26,718	6.57%
240	ADM. FEES - Water Distribution	874,297	866,090	913,887	5.52%
241	ADM. FEES- Street Lighting	310,793	313,140	303,843	-2.97%
242	ADM. FEES - Wastewater	771,281	768,510	801,512	4.29%
243	ADM. FEES - Fire	30,254	29,740	32,511	9.32%
244	ADM. FEES - Recreation	262,907	266,210	265,919	-0.11%
245	ADM. FEES - Animal Shelter	28,619	59,500	63,819	7.26%
246	**Total Administrative Fees**	3,866,642	3,941,610	4,071,071	3.28%
247					
248					
249	**DA Salary Reimbursement**				
250	DA Salary Reimb - Pub Works	23,600	24,308	25,037	3.00%
251	DA Salary Reimb - 911	4,441	4,574	4,711	3.00%

		2025	2026	2027	(2027-2026)
		Prior Year Actual	Adopted Budget	Proposed Budget	% Change Adopted vs Proposed
252	DA Salary Reimb - Pub Safety	4,695	4,836	4,981	3.00%
253	DA Salary Reimb - Water	23,600	24,308	25,037	3.00%
254	DA Salary Reimb - Wastewater	23,600	24,308	25,037	3.00%
255	DA Salary Reimb - Fire Depts	14,084	14,507	14,942	3.00%
256	**Total DA Salary Reimbursements**	94,020	96,841	99,745	3.00%
257					
258	**Lease Financing (Expenses)**				
259	Lease Financing Proceeds	185,315	-	122,000	100.00%
260	Lease Principal	(112,640)	-	(110,000)	100.00%
261	Interest - Leases	(12,024)	-	(12,000)	100.00%
262	**Total Lease Financing (Expenses**	60,651	-	-	0.00%
263					
264	**Operating Transfers In (Out)**				
265	Transfer In- Economic Development	2,100,000	3,000,000	2,831,500	-5.62%
266	Transfer In - Health Unit (Coroner)	150,000	200,000	200,000	0.00%
267	Transfer Out- Criminal Court	(1,355,541)	(855,000)	(1,332,152)	55.81%
268	Transfer Out- Community Services	(711,500)	(784,100)	(791,000)	0.88%
269	Transfer Out- Roads & Bridges	-	(259,290)	(258,760)	-0.20%
270	Transfer Out - Utilities	(710,821)	-	-	0.00%
271	**Total Operating Transfers In (Out)**	(527,862)	1,301,610	649,588	-50.09%
272					
273					
274	Net Other Financial Sources & Transfers	3,493,451	5,340,061	4,820,404	-9.73%
275					
276	**Excess Revenue/(Expense)**	**(677,684)**	**179,657**	**420,072**	
277					
278	Beginning Fund Balance	6,695,290	6,017,606	6,197,263	
279					
280	**Ending Fund Balance**	6,017,606	6,197,263	6,617,335	

Note: some items have been consolidated compared to previous Budgets.

SPECIAL REVENUE FUNDS

Line	Description	2025 Prior Year Actual	2026 Adopted Budget	2027 Proposed Budget	(2027-2026) % Change Adopted vs Proposed
1	**REVENUES**				
2	Ad Valorem Taxes	638,546	659,400	693,800	5.22%
3	Donations	8,255	12,000	8,300	-30.83%
4	In Lieu Payments	1,711	1,700	1,700	0.00%
5	Interest Income	19,635	20,000	12,000	-40.00%
6	Mosquito Control Fees	45,738	47,000	46,647	-0.75%
7	Other Revenue	2,513	3,000	2,000	-33.33%
8	Shelter Fees	16,830	60,000	22,000	-63.33%
9	**Total Revenues**	733,228	803,100	786,447	-2.07%
10					
11	**EXPENDITURES**				
12	Salaries	200,250	290,190	292,778	0.89%
13	Retirement Contributions	21,804	31,930	31,474	-1.43%
14	Payroll Taxes	2,542	4,480	4,513	0.74%
15	Ad Val Pension Expense	25,818	27,000	28,100	4.07%
16	Bank Charges	550	350	700	100.00%
17	Capital Outlay - Leases	17,594	47,100	18,000	-61.78%
18	Dues, Subscriptions, Memberships	4,155	8,000	4,500	-43.75%
19	Gasoline & Fuel	1,162	2,000	2,000	0.00%
20	Grass Cutting	3,650	4,850	4,850	0.00%
21	Insurance - General Liability	27,384	41,855	56,758	35.61%
22	Insurance - Hosp, Dntl, Life	62,084	97,530	132,000	35.34%
23	Insurance - Workers Comp	2,983	3,000	3,930	31.00%
24	IT Expense	35,452	6,000	9,133	52.22%
25	Prof Serv - Audit	1,900	2,000	2,000	0.00%
26	Prof Serv - Other	34,464	75,000	40,000	-46.67%
27	R&M - Buildings & Facilities	17,734	20,000	15,000	-25.00%
28	R&M - Vehicles	1,850	1,500	4,000	166.67%
29	Supplies - Operating	37,592	55,000	60,000	9.09%
30	Telephone	4,926	5,000	6,000	20.00%
31	Travel & Training	112	1,500	500	-66.67%
32	Uniforms	380	2,800	1,000	-64.29%
33	Utilities	5,575	14,000	4,000	-71.43%
34	CIP - Animal Shelter	1,258,013	-	-	0.00%
35	**Total Expenditures**	1,767,974	741,085	721,236	-2.68%
36					
37	Excess (Deficiency) of Revenues	(1,034,746)	62,015	65,211	5.15%
38					
39	**Operating Transfers In (Out)**				
40	Transfer In - Disaster Recovery Constructi	400,000	-	-	0.00%
41	Transfer Out - Gen.Fund (Admin)	(28,619)	(59,500)	(63,819)	7.26%
42	Transfer Out - Public Safety (Admin)	(26,100)	-	-	0.00%
43	**Total Operating Transfers In (Out)**	345,281	(59,500)	(63,819)	7.26%
44					
45	**Excess Revenue/(Expense)**	**(689,465)**	**2,515**	**1,392**	
46					
47	Beginning Fund Balance	1,491,188	801,723	804,238	
48					
49	**Ending Fund Balance**	801,723	804,238	805,630	

Note: some items have been consolidated compared to previous Budgets.

Line	Description	2025 Prior Year Actual	2026 Adopted Budget	2027 Proposed Budget	(2027-2026) % Change Adopted vs Proposed
1	**REVENUES**				
2	Interest Income	34,930	30,000	25,000	-16.67%
3	Phone Co - Landline	53,822	140,000	55,000	-60.71%
4	Phone Co - Wireless	723,001	675,000	715,000	5.93%
5	**Total Revenues**	811,753	845,000	795,000	-5.92%
6					
7	**EXPENDITURES**				
8	911 Software Upgrade	56,637	90,000	55,000	-38.89%
9	Bank Charges	300	300	750	150.00%
10	Capital Outlay	496,928	24,500	25,000	2.04%
11	Dues, Subscriptions, Memberships	-	15,000	-	-100.00%
12	Insurance - General	107,197	143,000	117,788	-17.63%
13	IT expense	10,712	14,100	25,000	77.30%
14	Prof Serv - Audit	6,400	6,700	6,700	0.00%
15	Prof Serv - Other	16,174	10,000	21,500	115.00%
16	R&M - Other	3,809	10,500	4,000	-61.90%
17	Service Agreements	146,176	105,000	128,000	21.90%
18	Supplies - Operating	16,278	6,500	5,000	-23.08%
19	Telephone	48,924	60,000	54,000	-10.00%
20	Travel & Traininig	6,218	8,000	7,000	-12.50%
21	Utilities	14,042	14,000	18,000	28.57%
22	**Total Expenditures**	929,795	507,600	467,738	-7.85%
23					
24	Excess (Deficiency) of Revenues	(118,042)	337,400	327,262	-3.00%
25					
26	**Operating Transfers In (Out)**				
27	Transfer Out - General Fund - (Admin Fees)	(29,321)	(29,770)	(31,925)	7.24%
28	Transfer Out - Public Safety (Admin Fees)	(99,045)	(86,040)	(90,090)	4.71%
29	Transfer Out - Public Safety	-	(230,000)	(200,000)	-13.04%
30	Transfer Out - General Fund - DA Salary	(4,441)	(4,574)	(4,711)	3.00%
31	**Total Operating Transfers In (Out)**	(132,807)	(350,384)	(326,726)	-6.75%
32					
33	**Excess Revenue/(Expense)**	**(250,849)**	**(12,984)**	**536**	
34					
35	Beginning Fund Balance	1,918,868	1,668,019	1,655,035	
36					
37	**Ending Fund Balance**	1,668,019	1,655,035	1,655,571	

Note: some items have been consolidated compared to previous Budgets.

Line	Description	2025 Prior Year Actual	2026 Adopted Budget	2027 Proposed Budget	(2027-2026) % Change Adopted vs Proposed
1	**REVENUES**				
2	Facility Rental - Buildings	33,143	60,000	60,000	0.00%
3	Hotel/Motel State Tax	329,036	330,000	330,000	0.00%
4	Interest Income	31,937	25,000	20,000	-20.00%
5	**Total Revenues**	394,116	415,000	410,000	-1.20%
6					
7	**EXPENDITURES**				
8	Bank Charges	64	100	600	500.00%
9	Capital Outlay	-	-	18,300	100.00%
10	CIP-Comm Center Chiller Replacement	-	-	730,700	100.00%
11	CIP-Comm Center Parking Improvements	-	-	850,000	100.00%
12	Grass Cutting	73,744	65,000	91,400	40.62%
13	Insurance - General Liability	75,645	28,315	200,000	606.34%
14	Janitorial Services	18,295	15,120	30,240	100.00%
15	Prof Serv - Audit	3,300	3,500	3,500	0.00%
16	Prof Serv - Other	3,089	6,500	10,000	53.85%
17	R&M - Building	165,395	100,000	150,000	50.00%
18	Rent	-	1,500	-	-100.00%
19	Supplies - Operating	450	2,500	5,000	100.00%
20	Telephone	3,176	3,500	4,500	28.57%
21	Utilities	92,669	100,000	10,000	-90.00%
22	**Total Expenditures**	435,827	326,035	2,104,240	545.40%
23					
24	Excess (Deficiency) of Revenues	(41,711)	88,965	(1,694,240)	-2004.39%
25					
26	**Operating Transfers In (Out)**				
27	Transfer In - Econ Development	255,000	-	345,000	100.00%
28	Transfer Out - General Fund (Admin)	(84,062)	(87,270)	(91,300)	4.62%
29	Transfer Out - General Fund (Events)	-	-	-	0.00%
30	**Total Operating Transfers In (Out)**	170,938	(87,270)	253,700	-390.71%
31					
32	**Excess Revenue/(Expense)**	**129,227**	**1,695**	**(1,440,540)**	
33					
34	Beginning Fund Balance	1,653,524	1,782,751	1,784,446	
35					
36	**Ending Fund Balance**	1,782,751	1,784,446	343,906	

Note: some items have been consolidated compared to previous Budgets.

Line	Description	2025 Prior Year Actual	2026 Adopted Budget	2027 Proposed Budget	(2027-2026) % Change Adopted vs Proposed
1	**REVENUES**				
2	Court Fee Act 582	31,702	30,000	32,000	6.67%
3	Commission Fee	606	-	600	100.00%
4	Fines, Forfeitures, Etc.	992,210	1,200,000	1,050,000	-12.50%
5	Interest Income	7,685	4,000	8,000	100.00%
6	Opioid Abatement	317,254	87,795	87,795	0.00%
7	Other Revenue	-	60,000	-	-100.00%
8	**Total Revenues**	1,349,457	1,381,795	1,178,395	-14.72%
9					
10	**EXPENDITURES**				
11	Salaries - Court Reporters	221,577	258,300	271,040	4.93%
12	Salaries - DA Staff	549,582	646,600	-	-100.00%
13	Salaries - Judicial Exec. Asst.	211,800	212,930	222,675	4.58%
14	Salaries - Law Clerk	94,978	127,000	126,333	-0.53%
15	Retirement Contributions	110,254	51,840	53,074	2.38%
16	Payroll Taxes	18,404	16,550	16,830	1.69%
17	Bank Charges	579	500	700	40.00%
18	Capital Litigation Expenses	34,758	30,000	20,000	-33.33%
19	Capital Outlay	-	15,000	-	-100.00%
20	Capital Outlay - Leases	1,523	5,000	-	-100.00%
21	Commission Dues	113,234	130,000	120,000	-7.69%
22	Court Filings Fees	2,100	5,000	2,500	-50.00%
23	Court Testimony	30,570	35,000	35,000	0.00%
24	Ded. Fines	109,208	125,000	125,000	0.00%
25	Insurance - Health	489,452	450,000	231,120	-48.64%
26	Insurance - Workman's Comp	1,587	2,100	2,480	18.10%
27	Interpreters	27,544	25,000	25,000	0.00%
28	IT Expense	5,350	1,700	20,000	1076.47%
29	Office Supplies & Equipment	228	10,000	-	-100.00%
30	Opioid Abatement Outreach	83,950	87,795	87,795	0.00%
31	Prof Serv - Other	335	9,500	1,185,000	12373.68%
32	Supplies - Operating	420,110	380,000	400,000	5.26%
33	Telephone	17,733	18,000	18,000	0.00%
34	Transcripts	40,200	45,000	35,000	-22.22%
35	Trial Expense	14,719	15,000	15,000	0.00%
36	Utilities	1,573	2,000	2,000	0.00%
37	**Total Expenditures**	2,601,348	2,704,815	3,014,547	11.45%
38					
39	Excess (Deficiency) of Revenues	(1,251,891)	(1,323,020)	(1,836,152)	38.78%
40					
41	**Operating Transfers In (Out)**				
42	Transfer In - General Fund	1,355,541	855,000	1,332,152	55.81%
43	Transfer In - Juvenile Detention	499,303	468,020	504,000	7.69%
44	**Total Operating Transfers In (Out)**	1,854,844	1,323,020	1,836,152	38.78%
45					
46	**Excess Revenue/(Expense)**	**602,953**	**-**	**-**	
47					
48	Beginning Fund Balance	21,867	624,820	624,820	
49					
50	**Ending Fund Balance**	624,820	624,820	624,820	

Note: some items have been consolidated compared to previous Budgets.

Line	Description	2025 Prior Year Actual	2026 Adopted Budget	2027 Proposed Budget	(2027-2026) % Change Adopted vs Proposed
1	**REVENUES**				
2	Atmos Share the Warmth	25,199	20,000	17,500	-12.50%
3	Entergy Grant (VITA)	500	1,000	500	-50.00%
4	Interest	9,645	10,000	6,500	-35.00%
5	Other	2,513	3,000	3,000	0.00%
6	United Way Emerg Serv Food Program	-	10,000	-	-100.00%
7	United Way Grass Cutting Grant	-	5,000	-	-100.00%
8	United Way STEM Program	-	15,000	-	-100.00%
9	Volunteer Income Tax Assistance (VITA)	1,625	3,000	2,600	-13.33%
10	**TOTAL REVENUES**	39,482	67,000	30,100	-55.07%
11					
12	**EXPENDITURES**				
13	Salaries	251,041	276,710	291,026	5.17%
14	Salaries - Car Allowance	4,800	4,800	4,800	0.00%
15	Salary - Director	110,977	111,857	115,213	3.00%
16	Retirement Contributions	43,198	46,680	47,487	1.73%
17	Payroll Taxes	5,799	6,160	6,405	3.98%
18	Bank Charges	697	600	800	33.33%
19	Capital Outlay - Leases	3,207	3,500	3,500	0.00%
20	Client Atmos Share Warmth	6,392	20,000	15,000	-25.00%
21	Client Disaster Sheltering & Residential	1,226	15,000	3,000	-80.00%
22	Client Fire Victim Clothing	975	2,500	3,500	40.00%
23	Client Fire Victim Housing	976	2,500	2,500	0.00%
24	Client Education Fairs	2,206	4,000	2,500	-37.50%
25	Client Food Vouchers	741	5,000	2,000	-60.00%
26	Client Medication	250	1,000	500	-50.00%
27	Client Other Education	-	4,000	2,000	-50.00%
28	Client Training, Develop.and Linkages Programs	463	2,000	1,500	-25.00%
29	Client Transportation Vouchers	-	800	500	-37.50%
30	Client Utility Payments	-	4,000	2,000	-50.00%
31	Community Events	200	5,000	3,000	-40.00%
32	Commodities Costs	1,688	9,730	5,000	-48.61%
33	Dues, Subscriptions & Ads	10,091	10,000	10,000	0.00%
34	Grass Cutting Services	2,100	3,000	2,100	-30.00%
35	Insurance - General Liability	8,544	28,315	24,928	-11.96%
36	Insurance - Hosp, Dntl, Life	160,015	168,450	176,300	4.66%
37	Insurance - Workmans Compensation	3,461	3,400	4,080	20.00%
38	IT Expense	6,435	8,600	11,633	35.27%
39	Janitorial Services	9,060	9,060	9,060	0.00%
40	Prof Services - Other	5,985	8,000	8,000	0.00%
41	Rent Equipment	1,872	4,500	2,500	-44.44%
42	Senior Citizens Food Program	7,615	18,300	25,000	36.61%
43	Senior Emerg Grass Cutting Program	-	1,500	4,000	166.67%
44	Supplies - Operating	13,520	10,000	14,000	40.00%
45	Telephone	7,420	9,000	8,500	-5.56%
46	Travel & Training	1,874	5,000	5,000	0.00%
47	United Way Emerg Serv Food Program	-	10,000	-	-100.00%
48	United Way STEM Program	-	15,000	-	-100.00%
49	Utilities	8,024	10,000	3,000	-70.00%
50	VITA Other Costs	88	3,000	500	-83.33%
51	**TOTAL EXPENDITURES**	680,940	850,962	820,832	-3.54%

Note: some items have been consolidated compared to previous Budgets.

		2025	2026	2027	(2027-2026)
		Prior Year Actual	Adopted Budget	Proposed Budget	% Change Adopted vs Proposed
52					
53	Excess (Deficiency) of Revenues	(641,458)	(783,962)	(790,732)	0.86%
54					
55	**Operating Transfers In (Out)**				
56	Trans In - General Fund	711,500	784,100	791,000	0.88%
57	Total Operating Transfers In (Out)	711,500	784,100	791,000	0.88%
58					
59	**Excess Revenue/(Expense)**	**70,042**	**138**	**268**	
60					
61	Beginning Fund Balance	288,617	358,659	358,797	
62					
63	**Ending Fund Balance**	358,659	358,797	359,065	

Line	Description	2025 Prior Year Actual	2026 Adopted Budget	2027 Proposed Budget	(2027-2026) % Change Adopted vs Proposed
1	**REVENUES**				
2	Grant - Fed Reg CSBG Funds (Program Activities)	108,531	85,465	76,939	-9.98%
3	Grant - Fed Reg CSBG Funds (Adm. Assistance)	18,527	35,795	20,000	-44.13%
4	**TOTAL REVENUES**	127,058	121,260	96,939	-20.06%
5					
6	**EXPENDITURES**				
7	CSBG Adm. Assistance	18,527	35,795	20,000	-44.13%
8	CSBG Direct Program Activities	108,531	85,465	76,939	-9.98%
9	**TOTAL EXPENDITURES**	127,058	121,260	96,939	-20.06%
10					
11	**Excess Revenue/(Expense)**	-	-	-	
12					
13	Beginning Fund Balance	49	49	49	
14					
15	**Ending Fund Balance**	49	49	49	

Community Services - LiHEAP Fund

Line	Description	2025 Prior Year Actual	2026 Adopted Budget	2027 Proposed Budget	(2027-2026) % Change Adopted vs Proposed
1	**REVENUES**				
2	Grant - Fed LIHEAP CARES Supplemental	-	376,029	-	-100.00%
3	Grant - Fed LIHEAP Administrative Assistance	17,374	30,246	18,000	-40.49%
4	LIHEAP Client Education (Supplies)	8,872	8,875	8,000	-9.86%
5	Interest	267	100	265	165.00%
6	**TOTAL REVENUES**	26,513	415,250	26,265	-93.67%
7					
8	**EXPENDITURES**				
9	LIHEAP Administrative Assistance Remiburse	17,374	30,246	18,000	-40.49%
10	LIHEAP Client Education (Supplies)	8,872	8,875	8,000	-9.86%
11	LIHEAP CARES Supplemental	-	376,029	-	-100.00%
12	**TOTAL EXPENDITURES**	26,246	415,150	26,000	-93.74%
13					
14	**Excess Revenue/(Expense)**	**267**	**100**	**265**	
15					
16	Beginning Fund Balance	15,124	15,391	15,491	
17					
18	**Ending Fund Balance**	15,391	15,491	15,756	

Line	Description	2025 Prior Year Actual	2026 Adopted Budget	2027 Proposed Budget	(2027-2026) % Change Adopted vs Proposed
1	**REVENUES**				
2	ACT Line Appropriation - State Revenu	40,000	-	-	0.00%
3	Grant - Fed - Elevation	1,612,562	11,500,000	7,681,247	-33.21%
4	Grant - Fed - HMGP	-	10,000,000	7,200,000	-28.00%
5	Grant - Fed - HRP	-	2,800,000	-	-100.00%
6	Grant - Fed - RCIP	150,000	16,400,000	-	-100.00%
7	Grant - Fed - RCIP - Vicknair Canal	-	-	16,250,582	100.00%
8	Grant-Fed-RCIP-Street Lights	-	1,100,000	1,015,000	-7.73%
9	Grant-Fed-RCIP-Reserve Sidewal	-	2,058,614	1,750,614	-14.96%
10	**Total Revenues**	1,802,562	43,858,614	33,897,443	-22.71%
11					
12	**EXPENDITURES**				
13	Bank Charges	-	150	450	200.00%
14	CIP - HMGP	-	10,000,000	7,261,500	-27.39%
15	CIP - HRP	-	2,800,000	-	-100.00%
16	CIP - RCIP - Vicknair Canal	-	16,400,000	15,540,000	-5.24%
17	Grant-Fed-RCIP-Street Lights	-	1,100,000	1,015,000	-7.73%
18	Grant-Fed-RCIP-Res Sidewalk Re	91,301	2,058,614	1,750,614	-14.96%
19	Prof Services - HMGP HO Elevation	1,186,540	11,500,000	7,369,297	-35.92%
20	Prof Services - Other	323,431	125,000	250,000	100.00%
21	**Total Expenditures**	1,601,272	43,983,764	33,186,861	-24.55%
22					
23	**Excess Revenue/(Expense)**	**201,290**	**(125,150)**	**710,582**	
24					
25	Beginning Fund Balance	(783,993)	(582,703)	(707,853)	
26					
27	**Ending Fund Balance**	(582,703)	(707,853)	2,729	

Note: some items have been consolidated compared to previous Budgets.
Formerly known as "Hurricane Ida Recovery Fund."

Disaster Recovery Construction Fund

Line	Description	2025 Prior Year Actual	2026 Adopted Budget	2027 Proposed Budget	(2027-2026) % Change Adopted vs Proposed
1	**REVENUES**				
2	Grant - Fed - FEMA	15,442,524	20,000,000	30,000,000	50.00%
3	Interest	268,922	50,000	150,000	200.00%
4	**Total Revenues**	15,711,446	20,050,000	30,150,000	50.37%
5					
6	**EXPENDITURES**				
7	Agent Fees - Bond	-	1,500	1,500	0.00%
8	Bank Charges	504	500	800	60.00%
9	CIP - Parish Buildings	1,664,017	1,000,000	-	-100.00%
10	Debris Removal & Demolition	3,748	-	-	0.00%
11	Debt Service-Principal	2,880,000	2,985,000	3,095,000	3.69%
12	Interest Expense	870,047	976,500	850,000	-12.95%
13	Professional Services	703,908	500,000	500,000	0.00%
14	Rent - Equipment	22,600	-	-	0.00%
15	**Total Expenditures**	6,144,824	5,463,500	4,447,300	-18.60%
16					
17	Excess (Deficiency) of Revenues	9,566,622	14,586,500	25,702,700	76.21%
18					
19	**Operating Transfers In (Out)**				
20	Transfer Out - IDA Sinking Fund	(2,403,500)	(1,575,000)	(1,575,000)	0.00%
21	Transfer Out - Animal Shelter	(400,000)	-	-	0.00%
22	**Total Operating Transfers In (Out)**	(2,803,500)	(1,575,000)	(1,575,000)	0.00%
23					
24	**Excess Revenue/(Expense)**	**6,763,122**	**13,011,500**	**24,127,700**	
25					
26	Beginning Fund Balance	7,185,161	13,948,283	26,959,783	
27					
28	**Ending Fund Balance**	13,948,283	26,959,783	51,087,483	

Note: some items have been consolidated compared to previous Budgets.

Formerly known as "Hurricane Ida Fund."

Hurricane Isaac Federal Grant Fund

Line	Description	2025 Prior Year Actual	2026 Adopted Budget	2027 Proposed Budget	(2027-2026) % Change Adopted vs Proposed
1	**REVENUES**				
2	Grant-Fed-FEMA-Isaac	-	-	88,987	100.00%
3	**Total Revenues**	-	-	88,987	100.00%
4					
5	Excess (Deficiency) of Revenues	-	-	88,987	100.00%
6					
7	**Operating Transfers In (Out)**				
8	Transfer Out - Public Works	-	-	(88,987)	100.00%
9	**Total Operating Transfers In (Out)**	-	-	(88,987)	100.00%
10					
11	**Excess Revenue/(Expense)**	**-**	**-**	**-**	
12					
13	Beginning Fund Balance	188,926	188,926	188,926	
14					
15	**Ending Fund Balance**	188,926	188,926	188,926	

Line	Description	2025 Prior Year Actual	2026 Adopted Budget	2027 Proposed Budget	(2027-2026) % Change Adopted vs Proposed
1	**REVENUES**				
2	Ad Valorem taxes	5,924,702	6,120,100	6,439,200	5.21%
3	Grant-Fed-HUD-Homewood	711,462	13,900,000	6,750,000	-51.44%
4	In Lieu Payments	15,876	16,000	16,000	0.00%
5	Interest Income	211,653	150,000	90,000	-40.00%
6	**Total Revenues**	6,863,693	20,186,100	13,295,200	-34.14%
7					
8	**EXPENDITURES**				
9	Ad Val Pension	239,562	249,000	260,800	4.74%
10	Bank Charges	76	100	600	500.00%
11	Capital Outlay-Equipment	-	1,000,000	-	-100.00%
12	CIP - Carmel Valley Rehab	310,536	-	-	0.00%
13	CIP - Drain Improve Main to Hem	220,587	650,000	-	-100.00%
14	CIP - Homewood Pump St	515,933	16,200,000	9,375,000	-42.13%
15	CIP - Sidewalks Drain Improvement	28,806	700,000	-	-100.00%
16	CIP - Triche Center Drainage	-	-	1,500,000	100.00%
17	Insurance - General	200	-	-	0.00%
18	Professional Services	219,553	1,000,000	36,000	-96.40%
19	**Total Expenditures**	1,535,253	19,799,100	11,172,400	-43.57%
20					
21	Excess (Deficiency) of Revenues	5,328,440	387,000	2,122,800	448.53%
22					
23	**Operating Transfers In (Out)**				
24	Transfer Out to PW - Drainage	(13,500,000)	(8,500,000)	(5,000,000)	-41.18%
25	**Total Operating Transfers In (Out)**	(13,500,000)	(8,500,000)	(5,000,000)	-41.18%
26					
27	**Excess Revenue/(Expense)**	**(8,171,560)**	**(8,113,000)**	**(2,877,200)**	
28					
29	Beginning Fund Balance	19,457,040	11,285,480	3,172,480	
30					
31	**Ending Fund Balance**	11,285,480	3,172,480	295,280	

Note: some items have been consolidated compared to previous Budgets.
Formerly known as "Levee Protection Fund."

Line	Description	2025 Prior Year Actual	2026 Adopted Budget	2027 Proposed Budget	(2027-2026) % Change Adopted vs Proposed
1	**REVENUES**				
2	ACT Line Appropriation - State Revenue	50,000	-	-	0.00%
3	ACT 397 State Revenue	30,000	-	-	0.00%
4	Business Development-Fast Trac	10,000	8,000	8,000	0.00%
5	Donations	2,500	-	-	0.00%
6	Grant - State - Other	6,098	6,000	10,000	66.67%
7	Festival Income	255,994	300,000	245,000	-18.33%
8	Homebuyer Program	1,006	500	500	0.00%
9	Interest Income	87,915	90,000	60,000	-33.33%
10	Other income	300	500	500	0.00%
11	Pageant Revenues	17,348	25,000	15,000	-40.00%
12	Sales Tax	4,992,002	4,734,000	5,116,000	8.07%
13	**Total Revenues**	5,453,163	5,164,000	5,455,000	5.64%
14					
15	**EXPENDITURES**				
16	Salaries	267,657	217,770	222,201	2.03%
17	Salary - Director	108,495	110,131	113,435	3.00%
18	Retirement Contributions	28,492	34,780	34,821	0.12%
19	Payroll Taxes	3,816	5,490	5,593	1.88%
20	Advertising / Marketing	25,826	40,000	40,000	0.00%
21	Bank Charges	2,002	1,000	1,050	5.00%
22	Beautification	2,126	3,000	3,000	0.00%
23	Business Development	89,625	125,000	125,000	0.00%
24	Capital Outlay	15,026	-	-	0.00%
25	Capital Outlay - Leases	6,767	6,800	6,800	0.00%
26	County Agent - Supplies	1,609	4,000	2,000	-50.00%
27	County Agent - Salary	29,832	30,000	30,000	0.00%
28	County Agent - Telephone	2,000	4,000	4,000	0.00%
29	Dues & Subscriptions	85,107	85,000	86,000	1.18%
30	Events	350,743	260,000	350,000	34.62%
31	Festival Expenses	585,239	435,000	450,000	3.45%
32	Insurance - General Liability	45,355	55,740	33,244	-40.36%
33	Insurance - Hosp, Dntl, Life	52,016	66,140	97,250	47.04%
34	Insurance - Workmans Compensation	1,484	2,700	2,965	9.81%
35	IT Expense	13,472	11,500	18,133	57.68%
36	Janitorial Services	10,440	10,440	10,440	0.00%
37	Pageant Expense	23,391	20,000	25,000	25.00%
38	Prof Serv - Audit	6,900	7,200	7,200	0.00%
39	Prof Serv - Other	3,555	10,000	5,000	-50.00%
40	Rent - Equipment	-	4,000	-	-100.00%
41	Rent - Storage	15,476	12,000	12,700	5.83%
42	Reserve Interchange	34	-	-	0.00%
43	River Parishes Transit Authority	125,000	125,000	125,000	0.00%
44	Sales Tax Commissions	93,569	114,000	100,000	-12.28%
45	St. John Theatre	-	15,000	15,000	0.00%
46	Supplies - Operating	21,020	20,000	20,000	0.00%
47	Telephone	3,419	4,500	4,000	-11.11%

Note: some items have been consolidated compared to previous Budgets.

		2025	2026	2027	(2027-2026)
		Prior Year Actual	Adopted Budget	Proposed Budget	% Change Adopted vs Proposed
48	Travel & Training	11,240	20,000	20,000	0.00%
49	Utilities	1,534	1,500	3,900	160.00%
50	**Total Expenditures**	2,032,267	1,861,691	1,973,732	6.02%
51					
52	Excess(Deficiency) of Revnues	3,420,896	3,302,309	3,481,268	5.42%
53					
54	**Operating Transfers In (Out)**				
55	Transfer Out - Community Center	(255,000)	-	(345,000)	100.00%
56	Transfer Out - Fire Services	(1,800,000)	-	-	0.00%
57	Transfer Out - Gen Fund (Adm.Fees)	(298,497)	(300,320)	(304,681)	1.45%
58	Transfer Out - General Fund	(2,100,000)	(3,000,000)	(2,831,500)	-5.62%
59	**Total Operating Transfers In (Out)**	(4,453,497)	(3,300,320)	(3,481,181)	5.48%
60					
61	**Excess Revenue/(Expense)**	**(1,032,601)**	**1,989**	**87**	
62					
63	Beginning Fund Balance	4,975,930	3,943,329	3,945,318	
64					
65	**Ending Fund Balance**	3,943,329	3,945,318	3,945,405	

Line	Description	2025 Prior Year Actual	2026 Adopted Budget	2027 Proposed Budget	(2027-2026) % Change Adopted vs Proposed
1	**REVENUES**				
2	2% Fire Insurance Rebate	267,670	265,000	265,000	0.00%
3	Donations	22,500	-	-	0.00%
4	Insurance Proceeds	10,740	-	-	0.00%
5	Interest Income	32,901	27,000	20,000	-25.93%
6	Other Income	127,428	175,000	135,000	-22.86%
7	Sales Tax	6,656,005	6,311,000	6,821,000	8.08%
8	**Total Revenues**	7,117,244	6,778,000	7,241,000	6.83%
9					
10	**EXPENDITURES**				
11	Salaries - Firefighters	3,527,469	2,975,000	3,100,000	4.20%
12	Retirement	1,081,549	975,000	930,000	-4.62%
13	Medicare	62,290	53,000	44,950	-15.19%
14	Bank Charges	589	500	900	80.00%
15	Capital Outlay	3,369,232	1,200,000	300,000	-75.00%
16	Capital Outlay - Leases	32,046	50,000	35,000	-30.00%
17	CIP - Renovations at Library	155,504	-	-	0.00%
18	Salaries - Dispatchers	225,125	220,000	230,000	4.55%
19	Dues, Subscriptions, Memberships	3,026	5,200	3,000	-42.31%
20	Fire Prevention	9,196	10,000	10,000	0.00%
21	Gasoline & Fuel	109,622	95,000	110,000	15.79%
22	Insurance - General Liability	444,635	468,840	615,469	31.27%
23	Insurance - Health,Dental,Life	782,890	705,000	836,550	18.66%
24	Insurance - Workman's Compensation	310,310	350,000	310,000	-11.43%
25	IT Expense	76,449	35,000	93,900	168.29%
26	Office Supplies	7,904	15,000	15,000	0.00%
27	Personal Reimbursement	-	10,000	-	-100.00%
28	Prof Serv - Audit	10,300	10,700	10,700	0.00%
29	Prof Serv - Other	36,164	20,000	25,000	25.00%
30	Prof Serv - PMI	115,209	105,000	105,000	0.00%
31	R&M - Buidlings & Facilities	113,787	60,000	60,000	0.00%
32	R&M - Vehicles	207,636	150,000	200,000	33.33%
33	Sales Tax Commission	124,759	152,000	115,000	-24.34%
34	Supplies - Equipment, Operating	172,977	150,000	150,000	0.00%
35	Telephone	23,661	25,000	28,000	12.00%
36	Travel & Training	58,096	50,000	50,000	0.00%
37	Uniforms	24,662	25,000	25,000	0.00%
38	Utilities	126,495	100,000	130,000	30.00%
39	**Total Expenditures**	11,211,582	8,015,240	7,533,469	-6.01%
40					
41	Excess(Deficiency) of Revnues	(4,094,338)	(1,237,240)	(292,469)	-76.36%
42					
43	**Lease Financing (Expenses)**				
44	Lease Principal	(6,910)	-	-	0.00%
45	Interest - Leases	(536)	-	-	0.00%
46	**Total Lease Financing (Expenses)**	(7,446)	-	-	0.00%
47					

Note: some items have been consolidated compared to previous Budgets.

		2025	2026	2027	(2027-2026)
		Prior Year Actual	Adopted Budget	Proposed Budget	% Change Adopted vs Proposed
48	**Operating Transfers In (Out)**				
49	Transfer In - Economic Development	1,800,000	-	-	0.00%
50	Transfer In - Health Unit	600,000	1,015,000	130,000	-87.19%
51	Transfer In - Public Safety (Salaries)	-	272,600	184,000	-32.50%
52	Transfer Out - General Fund (Adm Fees)	(30,254)	(29,740)	(32,511)	9.32%
53	Transfer Out - General Fund (DA Salary)	(14,084)	(14,507)	(14,942)	3.00%
54	**Total Operating Transfers In (Out)**	2,355,662	1,243,353	266,547	-78.56%
55					
56	**Excess Revenue/(Expense)**	**(1,746,122)**	**6,113**	**(25,922)**	
57					
58	Beginning Fund Balance	3,045,834	1,299,712	1,305,825	
59					
60	**Ending Fund Balance**	1,299,712	1,305,825	1,279,903	

Line	Description	2025 Prior Year Actual	2026 Adopted Budget	2027 Proposed Budget	(2027-2026) % Change Adopted vs Proposed
1	**REVENUES**				
2	GOMESA Revenues	1,025,794	1,025,000	1,200,000	17.07%
3	Grant-CPRA	56,250	-	-	0.00%
4	Dividend Income	101,425	73,000	40,000	-45.21%
5	Interest Income	34,344	10,000	10,000	0.00%
6	**Total Revenues**	1,217,813	1,108,000	1,250,000	12.82%
7					
8	**EXPENDITURES**				
9	Bond Agent Fees	5,000	5,250	5,250	0.00%
10	Principal	670,000	295,000	680,000	130.51%
11	Interest	332,118	275,000	285,000	3.64%
12	Grant - CPRA	76,790	-	-	0.00%
13	Prof Serv - Other	1,435	1,000	1,500	50.00%
14	Taxes-Yield Reduction	5,204	-	5,000	100.00%
15	**CIP - Lake Pontchartrain**				
16	Construction	2,767,513	-	-	0.00%
17	**Total Expenditures**	3,858,060	576,250	976,750	69.50%
18					
19	**Excess Revenue/(Expense)**	**(2,640,247)**	**531,750**	**273,250**	
20					
21	Beginning Fund Balance	4,356,521	1,716,274	2,248,024	
22					
23	**Ending Fund Balance**	1,716,274	2,248,024	2,521,274	

Note: some items have been consolidated compared to previous Budgets.

Line	Description	2025 Prior Year Actual	2026 Adopted Budget	2027 Proposed Budget	(2027-2026) % Change Adopted vs Proposed
1	**REVENUES**				
2	Ad Valorem Tax	808,531	835,300	878,500	5.17%
3	In Lieu Payments	2,167	2,200	2,200	0.00%
4	Interest Income	45,757	44,000	25,000	-43.18%
5	State Revenue Sharing	14,271	14,000	14,000	0.00%
6	**Total Revenues**	870,726	895,500	919,700	2.70%
7					
8	**EXPENDITURES**				
9	Salaries	101,506	121,400	123,936	2.09%
10	Retirement	11,207	13,360	13,323	-0.28%
11	Payroll Taxes	1,272	1,770	1,797	1.53%
12	Ad Val Pension	32,701	34,000	35,600	4.71%
13	Bank Charges	82	100	98	-2.00%
14	Capital Outlay	13,503	-	-	0.00%
15	Capital Outlay - Leases	8,422	9,600	9,600	0.00%
16	Grass Cutting	6,436	6,500	6,500	0.00%
17	Insurance - General Liability	10,916	12,775	13,294	4.06%
18	Insurance - Hosp, Dntl, Life	16,863	19,670	35,900	82.51%
19	Insurance - Workmans Compensation	494	1,000	1,165	16.50%
20	IT Expense	1,428	2,900	3,066	5.72%
21	Janitorial Services	15,900	15,900	15,900	0.00%
22	Office Supplies	6,720	6,000	6,700	11.67%
23	Prof Serv - Audit	3,300	3,500	3,500	0.00%
24	Prof Serv - Other	7,847	4,500	30,000	566.67%
25	R&M - Bldg & Facilities	83,692	50,000	30,000	-40.00%
26	Rent - Equipment	-	11,000	1,500	-86.36%
27	State Health Services - DHH	70,000	70,000	70,000	0.00%
28	Telephone Services	3,751	4,000	4,000	0.00%
29	Travel & Training	90	500	-	-100.00%
30	Utilities	21,202	22,000	10,000	-54.55%
31	**Total Expenditures**	417,332	410,475	415,879	1.32%
32					
33	Excess (Deficiency) of Revenues	453,394	485,025	503,821	3.88%
34					
35	**Operating Transfers In (Out)**				
36	Transfer Out-GF (Admin)	(78,768)	(78,380)	(82,506)	5.26%
37	Transfer Out-GF (Coroner)	(150,000)	(200,000)	(200,000)	0.00%
38	Transfer Out - Ambulance	(142,944)	(90,000)	(90,000)	0.00%
39	Transfer Out - Fire	(600,000)	(1,015,000)	(130,000)	-87.19%
40	**Total Operating Transfers In (Out)**	(971,712)	(1,383,380)	(502,506)	-63.68%
41					
42	**Excess Revenue/(Expense)**	**(518,318)**	**(898,355)**	**1,315**	
43					
44	Beginning Fund Balance	2,905,166	2,386,848	1,488,493	
45					
46	**Ending Fund Balance**	2,386,848	1,488,493	1,489,808	

Note: some items have been consolidated compared to previous Budgets.

Line	Description	2025 Prior Year Actual	2026 Adopted Budget	2027 Proposed Budget	(2027-2026) % Change Adopted vs Proposed
1	**REVENUES**				
2	Ad Valorem taxes	842,552	870,500	915,930	5.22%
3	Grant - FINS	12,510	-	-	0.00%
4	In Lieu Payments	2,258	2,200	2,200	0.00%
5	Interest Income	29,005	30,000	30,000	0.00%
6	Juvenile Fees	6,366	5,000	7,000	40.00%
7	**Total Revenues**	892,691	907,700	955,130	5.23%
8					
9	**EXPENDITURES**				
10	Salaries - FINS	9,013	-	-	0.00%
11	Salaries - Probation Officers	123,939	124,960	128,704	3.00%
12	Retirement Contributions	14,625	13,750	13,836	0.63%
13	Payroll Taxes	1,582	1,820	1,866	2.53%
14	Ad Val Pension	34,077	36,000	37,100	3.06%
15	Bank Charges	66	100	675	575.00%
16	Capital Outlay	-	-	25,000	100.00%
17	Capital Outlay - Lease	4,813	5,400	5,500	1.85%
18	Gasoline & Fuel	560	1,000	2,000	100.00%
19	Grass Cutting	2,340	2,340	2,340	0.00%
20	Insurance - General Liability	8,038	11,410	18,309	60.46%
21	Insurance - Hosp, Dntl, Life	48,341	57,650	59,950	3.99%
22	IT Expense	4,476	2,900	5,045	73.97%
23	Janitorial Services	7,800	7,800	7,800	0.00%
24	Juvenile Housing	36,712	40,000	40,000	0.00%
25	Monitoring Services	10,820	1,000	10,000	900.00%
26	Prof Serv - Audit	6,700	6,900	6,900	0.00%
27	Prof Serv - Other	3,786	7,500	5,500	-26.67%
28	R&M - Other	161	2,500	1,000	-60.00%
29	R&M Vehicles	2,409	2,500	2,500	0.00%
30	Rent - Equipment	-	6,000	-	-100.00%
31	Settlements	-	10,000	-	-100.00%
32	Supplies - Operating	1,597	2,000	2,000	0.00%
33	Telephone	3,566	3,800	3,800	0.00%
34	Travel & Training	-	2,500	-	-100.00%
35	Utilities	5,089	6,000	1,000	-83.33%
36	**Total Expenditures**	330,510	355,830	380,825	7.02%
37					
38	Excess (Deficiency) of Revenues	562,181	551,870	574,305	4.07%
39					
40	**Operating Transfers In (Out)**				
41	Transfer Out-GF (Admin)	(68,400)	(70,630)	(69,923)	-1.00%
42	Transfer Out- Criminal Court (Salaries& E	(499,303)	(468,020)	(504,000)	7.69%
43	**Total Operating Transfers In (Out)**	(567,703)	(538,650)	(573,923)	6.55%
44					
45	**Excess Revenue/(Expense)**	**(5,522)**	**13,220**	**382**	
46					
47	Beginning Fund Balance	1,968,754	1,963,232	1,976,452	
48					
49	**Ending Fund Balance**	1,963,232	1,976,452	1,976,834	

Note: some items have been consolidated compared to previous Budgets.

Line	Description	2025 Prior Year Actual	2026 Adopted Budget	2027 Proposed Budget	(2027-2026) % Change Adopted vs Proposed
1	**REVENUES**				
2	DOTD Grant	513,095	3,000,000	-	-100.00%
3	**Total Revenues**	513,095	3,000,000	-	-100.00%
4					
5	**EXPENDITURES**				
6	CIP - Highway 61 Improvements	1,237,224	3,500,000	-	-100.00%
7	Prof Serv - Highway 61 Improvements	-	250,000	-	-100.00%
8	**Total Expenditures**	1,237,224	3,750,000	-	-100.00%
9					
10	**Excess Revenue/(Expense)**	**(724,129)**	**(750,000)**	**-**	
11					
12	Beginning Fund Balance	1,490,364	766,235	16,235	
13					
14	**Ending Fund Balance**	766,235	16,235	16,235	

Line	Description	2025 Prior Year Actual	2026 Adopted Budget	2027 Proposed Budget	(2027-2026) % Change Adopted vs Proposed
1	**REVENUES**				
2	LCDBG Grant	133,482	-	17,724	100.00%
3	**Total Revenues**	133,482	-	17,724	100.00%
4					
5	**EXPENDITURES**				
6	Prof Services - Other	9,391	-	-	0.00%
7	CIP - HVAC - CAO - Edgard	23,071	-	-	0.00%
8	CIP - HVAC - CAO - Reserve	23,071	-	-	0.00%
9	**Total Expenditures**	55,533	-	-	0.00%
10					
11	**Excess Revenue/(Expense)**	**77,949**	**-**	**17,724**	
12					
13	Beginning Fund Balance	(95,673)	(17,724)	(17,724)	
14					
15	**Ending Fund Balance**	(17,724)	(17,724)	-	

Line	Description	2025 Prior Year Actual	2026 Adopted Budget	2027 Proposed Budget	(2027-2026) % Change Adopted vs Proposed
1	**REVENUES**				
2	Cities Readiness Initiative (State Grant)	19,866	19,866	19,866	0.00%
3	Entergy Grant	200,000	200,000	200,000	0.00%
4	Grant-Fed-SHSP Grant	-	2,500	-	-100.00%
5	Grant - State - EMPG	22,649	30,000	20,000	-33.33%
6	Interest Income	24,714	15,000	17,000	13.33%
7	Other Revenues	110	1,000	5,000	400.00%
8	**Total Revenues**	267,339	268,366	261,866	-2.42%
9					
10	**EXPENDITURES**				
11	Salaries-Civil Defense	89,868	97,420	129,000	32.42%
12	Retirement-Civil Defense	9,927	10,170	13,868	36.36%
13	Payroll Taxes	1,165	1,420	1,871	31.76%
14	Bank Charges	520	500	975	95.00%
15	Capital Outlay - Leases	4,618	5,000	5,000	0.00%
16	Civil Defense Programs	2,203	2,700	3,100	14.81%
17	Dues, Subscriptions, Memberships	1,950	10,000	5,000	-50.00%
18	Gasoline & Fuel	893	2,200	2,000	-9.09%
19	Insurance - General Liability	26,450	26,470	38,698	46.20%
20	Insurance - Hosp, Dntl, Life	68,696	81,210	60,000	-26.12%
21	Insurance - Workman's Comp	15,829	32,000	40,208	25.65%
22	IT Expense	22,439	15,000	24,567	63.78%
23	Janitorial Services	43,626	41,976	41,976	0.00%
24	Prof Serv - Audit	3,300	3,500	3,500	0.00%
25	Prof Serv - Emergencies	-	-	8,000	100.00%
26	Prof Serv - Other	15,447	12,000	5,000	-58.33%
27	R&M - Building/Grounds	15,681	4,750	32,000	573.68%
28	R&M - Vehicles	3,013	4,000	5,000	25.00%
29	Rent Equipment	1,020	4,000	4,000	0.00%
30	Supplies - Operating	12,890	8,000	8,000	0.00%
31	Telephone	11,272	15,000	15,000	0.00%
32	Travel & Training	502	7,500	2,000	-73.33%
33	Utilities	29,047	30,000	31,000	3.33%
34	**Total Expenditures**	380,356	414,816	479,763	15.66%
35					
36	Excess (Deficiency) of Revenues	(113,017)	(146,450)	(217,897)	48.79%
37					
38	**Operating Transfers In (Out)**				
39	Transfer In - Public Works (Admin Fees)	44,393	31,380	39,080	24.54%
40	Transfer In - 911 (Admin Fees)	99,045	86,040	90,090	4.71%
41	Transfer In - Utilities (Admin Fees)	44,393	31,380	39,080	24.54%
42	Transfer In - Street Lights (Admin Fees)	52,200	39,190	46,370	18.32%
43	Transfer In - Wastewater (Admin Fees)	44,393	31,380	39,080	24.54%
44	Transfer In - Animal Shelter	26,100	-	-	0.00%
45	Transfer In - 911	-	230,000	200,000	-13.04%
46	Transfer Out-General Fund - Reim DA Sal	(4,695)	(4,836)	(4,981)	3.00%
47	Transfer Out - General Fund (Admin Fees)	(25,546)	(25,070)	(26,718)	6.57%
48	Transfer Out - Fire Services (Salaries)	-	(272,600)	(184,000)	-32.50%
49	**Total Operating Transfers In (Out)**	280,283	146,864	238,001	62.06%
50					

Note: some items have been consolidated compared to previous Budgets.

		2025	2026	2027	(2027-2026)
		Prior Year Actual	Adopted Budget	Proposed Budget	% Change Adopted vs Proposed
51	**Excess Revenue/(Expense)**	**167,266**	**414**	**20,104**	
52					
53	Beginning Fund Balance	1,095,439	1,262,705	1,263,119	
54					
55	**Ending Fund Balance**	1,262,705	1,263,119	1,283,223	

Line	Description	2025 Prior Year Actual	2026 Adopted Budget	2027 Proposed Budget	(2027-2026) % Change Adopted vs Proposed
1	**REVENUES**				
2	ACT 776 State Revenue	250,000	-	-	0.00%
3	Ad Valorem - Grass Liens	94,242	60,000	60,000	0.00%
4	Culvert Inspection Fees	-	5,000	-	-100.00%
5	Demolition Liens	865	10,000	10,000	0.00%
6	DOPS Settlement Fees	31,512	30,000	30,000	0.00%
7	Expressway Commission	50,000	50,000	50,000	0.00%
8	Grant - Fed - USDA NRCS	-	781,000	-	-100.00%
9	Grant - FEMA - Francine	1,013,547	-	-	0.00%
10	Grant-Fed-HMGP	-	1,830,000	1,830,000	0.00%
11	Grass Violations Liens	23,162	12,000	15,000	25.00%
12	Interest Income	45,980	30,000	25,000	-16.67%
13	Judgement Liens	8,984	4,000	10,000	150.00%
14	Other Income	137,192	175,000	150,000	-14.29%
15	Parish Transportation	520,232	430,000	510,000	18.60%
16	Rents	514	500	500	0.00%
17	Sales Tax	4,992,002	4,734,000	5,116,000	8.07%
18	Vehicle Liens	780	500	500	0.00%
19	**Total Revenues**	7,169,012	8,152,000	7,807,000	-4.23%
20					
21	**EXPENDITURES**				
22	Salaries	2,627,285	3,275,910	3,000,000	-8.42%
23	Salary - Director	128,621	132,157	136,122	3.00%
24	Retirement Contributions	302,418	370,080	337,133	-8.90%
25	Payroll Taxes	34,629	52,140	45,474	-12.78%
26	Bank Charges	1,043	1,000	1,800	80.00%
27	Capital Outlay	806,522	500,000	300,000	-40.00%
28	Capital Outlay - Leases	425,685	606,000	406,000	-33.00%
29	Grant-Fed-HMGP-Woodland Canal	-	1,830,000	1,830,000	0.00%
30	Demolition (P&Z)	211,462	100,000	100,000	0.00%
31	Drainage Expense	12,324,567	6,500,000	4,000,000	-38.46%
32	Dues. Subscrip, Memberships	22,394	46,500	23,000	-50.54%
33	Hurricane Francine-Canal Clearing	31,374	-	-	0.00%
34	Hurricane Francine-Debris Removal & Demo	1,125	-	-	0.00%
35	Hurricane Francine-Drainage Expense	5,720	-	-	0.00%
36	Hurricane Francine-Prof Services	12,004	-	-	0.00%
37	Hurricane Francine-Supplies	7	-	-	0.00%
38	Gas & Fuel	317,060	500,000	500,000	0.00%
39	Grass Cutting	406,986	360,000	360,000	0.00%
40	Insurance - General Liability	276,681	407,560	386,377	-5.20%
41	Insurance - Hosp, Dntl, Life	1,129,564	1,398,470	1,485,000	6.19%
42	Insurance - Workers Compensation	194,506	215,000	187,192	-12.93%
43	Interest Expense	95	-	-	0.00%
44	IT Expense	77,294	34,500	85,443	147.66%
45	Janitorial Services	16,416	16,500	16,500	0.00%
46	Office Supplies	35,768	27,000	40,000	48.15%
47	Prof Serv - Audit	31,700	32,900	32,900	0.00%
48	Prof Serv - Engineering	52,500	-	-	0.00%
49	Prof Serv - Other	1,031,860	800,000	800,000	0.00%
50	R&M - Other	4,199,263	4,500,000	3,220,000	-28.44%
51	R&M - Vehicles	162,700	210,000	125,000	-40.48%

Note: some items have been consolidated compared to previous Budgets.

		2025	2026	2027	(2027-2026)
		Prior Year Actual	Adopted Budget	Proposed Budget	% Change Adopted vs Proposed
52	Rent - Equipment	58,330	60,000	50,000	-16.67%
53	Sales Tax Commission	93,569	114,000	114,000	0.00%
54	Settlements	39,392	40,000	50,000	25.00%
55	Telephone	23,414	25,000	45,000	80.00%
56	Travel & Training	282	3,000	500	-83.33%
57	Uniform	41,824	40,000	50,000	25.00%
58	Utilities	79,850	65,000	58,000	-10.77%
59	Zoning Violations (P&Z)	252,203	180,000	200,000	11.11%
60	**Total Expenditures**	25,456,113	22,442,717	17,985,441	-19.86%
61					
62	Excess (Deficiency) of Revenues	(18,287,101)	(14,290,717)	(10,178,441)	-28.78%
63					
64	**Other Financing Sources (Uses)**				
65	Insurance Proceeds	98,438	-	-	0.00%
66	Lease Proceeds	461,671	200,000	395,000	97.50%
67	Lease Interest	(47,613)	-	(45,000)	100.00%
68	Lease Principal - Vehicle	(339,089)	-	(350,000)	100.00%
69	**Total Other Financing Sources (Uses)**	173,407	200,000	-	-100.00%
70					
71	**Operating Transfers In (Out)**				
72	Transfer In - General Fund	-	259,290	258,760	-0.20%
73	Transfer In - Sales Tax District	7,000,000	6,000,000	6,000,000	0.00%
74	Transfer In - Isaac Recovery CDBG	-	-	88,987	100.00%
75	Transfer In - Levee (Drainage)	13,500,000	8,500,000	5,000,000	-41.18%
76	Transfer In - Payroll	-	-	-	0.00%
77	Transfer In - Utilities (Mechanic's Salary)	162,264	153,240	150,970	-1.48%
78	Transfer In - Street Lights (Dir/Asst Dir Salary)	78,736	115,530	117,000	1.27%
79	Transfer In - WasteWater (Mechanic's Salary)	162,264	153,240	150,970	-1.48%
80	Transfer Out - General Fund (Admin Fees)	(880,097)	(921,020)	(954,653)	3.65%
81	Transfer Out - Public Safety (Admin)	(44,393)	(31,380)	(39,080)	24.54%
82	Transfer Out - Street Lights	(33,282)	-	-	0.00%
83	Transfer Out - Solid Waste	(250,000)	-	-	0.00%
84	Transfer Out - General Fund-DA Sal reim	(23,600)	(24,308)	(25,037)	3.00%
85	**Total Operating Transfers In (Out)**	19,671,892	14,204,592	10,747,917	-24.33%
86					
87	**Excess Revenue/(Expense)**	**1,558,198**	**113,875**	**569,476**	
88					
89	Beginning Fund Balance	(3,636,854)	(2,078,656)	(1,964,781)	
90					
91	**Ending Fund Balance**	(2,078,656)	(1,964,781)	(1,395,305)	

Line	Description	2025 Prior Year Actual	2025 Adopted Budget	2027 Proposed Budget	(2026-2025) % Change Adopted vs Proposed
1	**REVENUES**				
2	Ad Valorem Tax	1,906,420	1,969,600	2,072,000	5.20%
3	Admission Gym & Fields	5,565	6,000	5,000	-16.67%
4	Admission Pool	2,044	1,500	1,500	0.00%
5	Concession Sales	21,694	17,000	20,000	17.65%
6	Donations	60,000	-	-	0.00%
7	Facility Rentals - Building	18,030	17,000	18,000	5.88%
8	Grant - FHWA Rec Trails-Lucy Levee Trail	1,510,344	-	-	0.00%
9	In Lieu Payments	5,110	5,150	5,150	0.00%
10	Interest Income	41,749	35,000	35,000	0.00%
11	Other Revenues	5,597	10,000	7,500	-25.00%
12	Registration - Other	7,601	6,500	7,500	15.38%
13	Sports Programs	50,632	45,000	45,000	0.00%
14	Video Poker	712,371	690,000	715,000	3.62%
15	**Total Revenues**	4,347,157	2,802,750	2,931,650	4.60%
16					
17	**EXPENDITURES**				
18	Salaries	460,140	565,740	581,527	2.79%
19	Salary - Director	104,618	107,494	110,718	3.00%
20	Retirement Contributions	53,293	70,610	70,404	-0.29%
21	Payroll Taxes	11,602	11,060	11,699	5.78%
22	Ad Valorem Pension Expense	77,101	80,000	84,000	5.00%
23	Advertising / Marketing	1,926	2,500	2,000	-20.00%
24	Bank Charges	3,253	1,600	5,000	212.50%
25	Capital Outlay	142,303	185,000	150,000	-18.92%
26	Capital Outlay - Leases	19,506	35,000	50,000	42.86%
27	Concession Products	7,582	8,000	8,000	0.00%
28	CIP-Lucy Levee PH II	2,029,154	-	-	0.00%
29	CIP-Football Field Synth Turf	121,193	-	-	0.00%
30	CIP - Regala Drainage/Parking	151,663	-	-	0.00%
31	CIP - Wallace Bridge Park Gazebo	-	64,000	-	-100.00%
32	CIP - Regala Park Baseball Field Dugouts	-	227,400	-	-100.00%
33	CIP - Swimming Pool Decks	-	70,000	-	-100.00%
34	CIP - Regala Park Playground	-	-	125,000	100.00%
35	Dues, Subscriptions, Memberships	15,153	38,000	20,000	-47.37%
36	Gasoline & Fuel	15,385	15,000	23,000	53.33%
37	Grass Cutting	238,710	255,500	255,500	0.00%
38	Insurance - General Liability	106,681	140,800	155,647	10.54%
39	Insurance - Hosp,Dntl, & Life	109,174	157,870	164,300	4.07%
40	Insurance - Workmen's Comp./Unempl.	8,806	9,000	11,004	22.27%
41	Interest Expense	-	200	-	-100.00%
42	IT Expense	27,995	30,000	34,177	13.92%
43	Janitorial Services	30,360	30,500	30,500	0.00%
44	Miscellaneous	-	-	-	0.00%
45	Prof Serv - Audit	15,043	6,900	6,900	0.00%
46	Prof Serv - Other	76,343	80,000	80,000	0.00%
47	R&M - Other	211,009	205,000	200,000	-2.44%
48	R&M - Vehicle	10,581	10,000	10,000	0.00%
49	Senior Program	-	-	25,000	100.00%
50	Settlements	209	-	-	0.00%
51	Sports & Other Programs	166,162	280,000	225,000	-19.64%
52	Supplies - Operating	45,583	50,000	50,000	0.00%
53	Telephone	12,960	13,000	16,000	23.08%
54	Travel & Training	1,862	7,500	10,000	33.33%
55	Uniforms	4,028	8,000	8,000	0.00%

Note: some items have been consolidated compared to previous Budgets.

		2025 Prior Year Actual	2025 Adopted Budget	2027 Proposed Budget	(2026-2025) % Change Adopted vs Proposed
56	Utilities	143,727	130,000	55,000	-57.69%
57	**Total Expenditures**	4,423,105	2,895,674	2,578,376	-10.96%
58					
59	**Other Financing Sources (Uses)**				
60	Lease Interest	(6,755)	-	(7,000)	100.00%
61	Lease Principal - Vehicle	(30,031)	-	(31,000)	100.00%
62	**Total Other Financing Sources (Uses)**	(36,786)	-	(38,000)	100.00%
63					
64	Excess (Deficiency) of Revenues	(112,734)	(92,924)	315,274	-439.28%
65					
66	**Operating Transfers In (Out)**				
67	Transfer Out - General Fund -Admin.	(262,907)	(266,210)	(265,919)	-0.11%
68	**Total Operating Transfers In (Out)**	(262,907)	(266,210)	(265,919)	-0.11%
69					
70	**Excess Revenue/(Expense)**	**(375,641)**	**(359,134)**	**49,355**	
71					
72	Beginning Fund Balance	3,089,767	2,714,126	2,354,992	
73					
74	**Ending Fund Balance**	2,714,126	2,354,992	2,404,347	

Line	Description	2025 Prior Year Actual	2026 Adopted Budget	2027 Proposed Budget	(2027-2026) % Change Adopted vs Proposed
1	**REVENUES**				
2	RESTORE Revenues	-	150,000	54,000	-64.00%
3	**Total Revenues**	-	150,000	54,000	-64.00%
4					
5	**EXPENDITURES**				
6	CIP - Manchac Greenway Master Plan	52,500	150,000	-	-100.00%
7	**Total Expenditures**	52,500	150,000	-	-100.00%
8					
9	**Excess Revenue/(Expense)**	**(52,500)**	**-**	**54,000**	
10					
11	Beginning Fund Balance	(1,412)	(53,912)	(53,912)	
12					
13	**Ending Fund Balance**	(53,912)	(53,912)	88	

Line	Description	2025 Prior Year Actual	2026 Adopted Budget	2027 Proposed Budget	(2027-2026) % Change Adopted vs Proposed
1	**REVENUES**				
2	Interest Income	116,219	75,000	75,000	0.00%
3	Sales Tax	12,050,962	11,499,000	12,350,000	7.40%
4	**Total Revenues**	12,167,181	11,574,000	12,425,000	7.35%
5					
6	**EXPENDITURES**				
7	Bank Charges	58	100	95	-5.00%
8	Professional Services	1,025	1,100	1,100	0.00%
9	Sales Tax Commissions	225,694	276,000	250,000	-9.42%
10	**Total Expenditures**	226,777	277,200	251,195	-9.38%
11					
12	Excess (Deficiency) of Revenues	11,940,404	11,296,800	12,173,805	7.76%
13					
14	**Operating Transfers In (Out)**				
15	Transfer Out - Roads & Bridges	(7,000,000)	(6,000,000)	(6,000,000)	0.00%
16	Transfer Out - Utilities	(4,500,000)	(4,000,000)	(3,300,000)	-17.50%
17	Transfer Out - Wastewater	(5,200,000)	(3,300,000)	(2,850,000)	-13.64%
18	Transfer Out - Pub. Imp. Bonds - STD	(1,185,850)	(1,111,817)	(1,110,250)	-0.14%
19	**Total Operating Transfers In (Out)**	(17,885,850)	(14,411,817)	(13,260,250)	-7.99%
20					
21	**Excess Revenue/(Expense)**	**(5,945,446)**	**(3,115,017)**	**(1,086,445)**	
22					
23	Beginning Fund Balance	10,427,555	4,482,109	1,367,092	
24					
25	**Ending Fund Balance**	4,482,109	1,367,092	280,647	

Note: some items have been consolidated compared to previous Budgets.

Line	Description	2025 Prior Year Actual	2026 Adopted Budget	2027 Proposed Budget	(2027-2026) % Change Adopted vs Proposed
1	**REVENUES**				
2	Ad Valorem Tax	3,219,701	3,350,200	3,524,950	5.22%
3	Grant-State-LGAP	97,447	-	-	0.00%
4	In lieu Payments	8,691	8,700	8,700	0.00%
5	Interest Income	108,014	100,000	115,000	15.00%
6	Other Revenue	2,513	2,000	3,500	75.00%
7	State Revenue Sharing	18,192	18,000	18,000	0.00%
8	**Total Revenues**	3,454,558	3,478,900	3,670,150	5.50%
9					
10	**EXPENDITURES**				
11	Salaries	128,590	223,160	225,049	0.85%
12	Retirement Contributions	14,531	24,550	24,193	-1.45%
13	Payroll Taxes	1,616	3,240	3,263	0.71%
14	Ad Valorem Pension Expense	130,211	136,000	142,800	5.00%
15	Bank Charges	604	600	700	16.67%
16	Capital Outlay - Buildings	21,887	130,000	150,000	15.38%
17	Capital Outlay - Leases	11,196	125,000	40,000	-68.00%
18	CIP - LED Interstate	41,976	660,000	50,000	-92.42%
19	CIP - Regala Pedest Trail Lights	9,053	-	250,000	100.00%
20	Dues, Subscriptions, Memberships	3,787	3,500	5,300	51.43%
21	Insurance General	16,631	25,640	19,176	-25.21%
22	Insurance - Hosp, Dntl, Life	39,300	77,950	81,100	4.04%
23	Insurance - Workmans Compensation	6,061	7,000	6,960	-0.57%
24	IT Expense	7,578	6,700	9,022	34.66%
25	Janitorial Services	17,560	15,840	15,840	0.00%
26	Prof Serv - Audit	11,300	11,700	11,700	0.00%
27	Prof Serv - Other	947	6,000	15,000	150.00%
28	R&M - Other	286,767	450,000	250,000	-44.44%
29	R&M - Vehicles	14,238	65,000	15,000	-76.92%
30	Rent - Equipment	-	12,000	-	-100.00%
31	Rent - Storage	2,299	2,500	2,600	4.00%
32	Supplies - Operating	6,731	15,000	30,000	100.00%
33	Uniforms	-	2,500	-	-100.00%
34	Utilities	1,027,617	975,000	1,850,000	89.74%
35	**Total Expenditures**	1,800,480	2,978,880	3,197,703	7.35%
36					
37	Excess (Deficiency) of Revenues	1,654,078	500,020	472,447	-5.51%
38					
39	**Other Financing Sources (Uses)**				
40	Lease Interest	(3,631)	-	-	0.00%
41	Lease Principal - Equipment	(21,349)	-	(25,000)	100.00%
42	**Total Other Financing Sources (Uses)**	(24,980)	-	(25,000)	100.00%
43					
44	**Operating Transfers In (Out)**				
45	Transfer In - Public Works	33,282	-	-	0.00%
46	Transfer Out - Gen Fund (Admin Fees)	(310,793)	(313,140)	(303,843)	-2.97%
47	Transfer Out - Public Works (Dir/Asst Dir Sal)	(78,736)	(115,530)	(117,000)	1.27%
48	Transfer Out - Public Safety (Admin Fees)	(52,200)	(39,190)	(46,370)	18.32%
49	**Total Operating Transfers In (Out)**	(408,447)	(467,860)	(467,213)	-0.14%
50					

Note: some items have been consolidated compared to previous Budgets.

		2025	2026	2027	(2027-2026)
		Prior Year Actual	Adopted Budget	Proposed Budget	% Change Adopted vs Proposed
51	**Excess Revenue/(Expense)**	**1,220,651**	**32,160**	**(19,766)**	
52					
53	Beginning Fund Balance	6,169,547	7,390,198	7,422,358	
54					
55	**Ending Fund Balance**	7,390,198	7,422,358	7,402,592	

CAPITAL PROJECT FUNDS

General Obligation Bonds Construction Fund

Line	Description	2025 Prior Year Actual	2026 Adopted Budget	2027 Proposed Budget	(2027-2026) % Change Adopted vs Proposed
1	**REVENUES**				
2	ACT Line Appropriations - State Revenue	200,000	-	-	0.00%
3	Grant - Fed - Water Sector	1,887,485	-	-	0.00%
4	Grant-State-CPRA	90,360	-	-	0.00%
5	Interest Income	190,537	100,000	600,000	500.00%
6	**Total Revenues**	2,368,382	100,000	600,000	
7					
8	**EXPENDITURES**				
9	Agent Fees - Bond Trustee	1,500	3,000	3,000	0.00%
10	Bank Charges	60	100	225	125.00%
11	Professional Services	258,798	200,000	360,000	80.00%
12	CIP - Land Acquisition	1,243,481	1,500,000	-	-100.00%
13	CIP - Water Improvement Program Management	-	250,000	-	-100.00%
14	CIP - Intake Pump Station, Pre-Treatment of RawWater , Sludge Return	732,256	40,000,000	-	-100.00%
15	CIP - Transmission Main from MS River to Woodland	37,379	35,000,000	-	-100.00%
16	CIP - 1 MGD Filter, Sludge Return, Existing MediaFilter Replacement	3,311,206	-	-	0.00%
17	CIP - WB Multipurpose Complex	2,633,284	-	-	0.00%
18	CIP - Water Treatment at Reverse Osmosis Unit Siteon Woodland	567,417	32,000,000	-	-100.00%
19	CIP - Westshore Main Water Lin	95,993	-	-	0.00%
20	CIP - Decomission Rudock Well System	-	1,400,000	-	-100.00%
21	**Total Expenditures**	8,881,374	110,353,100	363,225	-99.67%
22					
23	Excess (Deficiency) of Revenues	(6,512,992)	(110,253,100)	236,775	-100.21%
24					
25	**Other Financing Sources (Uses)**				
26	Bond Proceeds	-	43,000,000	60,000,000	39.53%
27	**Total Other Financing Sources (Uses)**	-	43,000,000	60,000,000	39.53%
28					
29	**Operating Transfers In (Out)**				
30	Transfer Out - Utilities	-	-	(100,000,000)	100.00%
31	Transfer Out - Wastewater	-	-	(1,000,000)	100.00%
32	**Total Operating Transfers In (Out)**	-	-	(101,000,000)	100.00%
33					
34	**Excess Revenue/(Expense)**	**(6,512,992)**	**(67,253,100)**	**(40,763,225)**	
35					
36	Beginning Fund Balance	12,637,382	6,124,390	(61,128,710)	
37					
38	**Ending Fund Balance**	6,124,390	(61,128,710)	(101,891,935)	

Note: some items have been consolidated compared to previous Budgets.

Formerly known as "2022 General Obligation Bonds Fund."

DEBT SERVICE FUNDS

Parish-Wide Sewerage Sales Tax Sinking Fund

Line	Description	2025 Prior Year Actual	2026 Adopted Budget	2027 Proposed Budget	(2027-2026) % Change Adopted vs Proposed
1	**REVENUES**				
2	Interest	5,493	500	2,000	300.00%
3	**Total Revenues**	5,493	500	2,000	300.00%
4					
5	**EXPENDITURES**				
6	Agent Fees	400	400	400	0.00%
7	Bank Charges	55	100	90	-10.00%
8	Principal	925,000	970,000	1,015,000	4.64%
9	Interest	158,267	124,350	95,250	-23.40%
10	**Total Expenditures**	1,083,722	1,094,850	1,110,740	1.45%
11					
12	Excess (Deficiency) of Revenues	(1,078,229)	(1,094,350)	(1,108,740)	1.31%
13					
14	**Operating Transfers In (Out)**				
15	Transfer In - Sales Tax District	1,185,850	1,111,817	1,110,250	-0.14%
16	**Total Operating Transfers In (Out)**	1,185,850	1,111,817	1,110,250	-0.14%
17					
18	**Excess Revenue/(Expense)**	**107,621**	**17,467**	**1,510**	
19					
20	Beginning Fund Balance	32,534	140,155	157,622	
21					
22	**Ending Fund Balance**	140,155	157,622	159,132	

Note: some items have been consolidated compared to previous Budgets.

Debt Service

1992 General Obligation Bonds Sinking Fund

Line	Description	2025 Prior Year Actual	2026 Adopted Budget	2027 Proposed Budget	(2027-2026) % Change Adopted vs Proposed
1	**REVENUES**				
2	Ad Valorem	9,545,527	9,892,400	10,408,200	5.21%
3	In Lieu Payments	25,662	25,000	25,000	0.00%
4	Interest	272,001	200,000	300,000	50.00%
5	**Total Revenues**	9,843,190	10,117,400	10,733,200	6.09%
6					
7	**EXPENDITURES**				
8	Ad Valorem Pension Expense	387,227	402,000	421,600	4.88%
9	Agent Fees	3,800	2,300	5,300	130.43%
10	Bank Charges	58	100	210	110.00%
11	**Total Expenditures**	391,085	404,400	427,110	5.62%
12					
13	Excess (Deficiency) of Revenues	9,452,105	9,713,000	10,306,090	6.11%
14					
15	**Other Financing Sources (Uses)**				
16	Bond Principal	(3,985,000)	(4,075,000)	(12,305,000)	201.96%
17	Interest Expense	(1,010,120)	(934,160)	(3,973,550)	325.36%
18	**Total Other Financing Sources (Uses)**	(4,995,120)	(5,009,160)	(16,278,550)	224.98%
19					
20	**Excess Revenue/(Expense)**	**4,456,985**	**4,703,840**	**(5,972,460)**	
21					
22	Beginning Fund Balance	16,862,484	21,319,469	26,023,309	
23					
24	**Ending Fund Balance**	21,319,469	26,023,309	20,050,849	

Note: some items have been consolidated compared to previous Budgets.

Taxable Revenue Refunding Notes (2024)
Sinking Fund

Line	Description	2025 Prior Year Actual	2026 Adopted Budget	2027 Proposed Budget	(2027-2026) % Change Adopted vs Proposed
1	**REVENUES**				
2	Interest	17,940	15,000	11,000	-26.67%
3	**Total Revenues**	17,940	15,000	11,000	-26.67%
4					
5	**EXPENDITURES**				
6	Bank Charges	30	-	-	0.00%
7	Interest Expense	1,623,125	1,575,000	1,575,000	0.00%
8	**Total Expenditures**	1,623,155	1,575,000	1,575,000	0.00%
9					
10	Excess (Deficiency) of Revenues	(1,605,215)	(1,560,000)	(1,564,000)	0.26%
11					
12	**Operating Transfers In (Out)**				
13	Transfer In - Hurricane Ida	2,403,500	1,575,000	1,575,000	0.00%
14	**Total Operating Transfers In (Out)**	2,403,500	1,575,000	1,575,000	0.00%
15					
16	**Excess Revenue/(Expense)**	**798,285**	**15,000**	**11,000**	
17					
18	Beginning Fund Balance	-	798,285	813,285	
19					
20	**Ending Fund Balance**	798,285	813,285	824,285	

Note: some items have been consolidated compared to previous Budgets.

CUSTODIAL FUNDS

ARC Maintenance Fund

Line	Description	2025 Prior Year Actual	2026 Adopted Budget	2027 Proposed Budget	(2027-2026) % Change Adopted vs Proposed
1	**REVENUES**				
2	Ad Valorem Tax	816,974	844,100	888,100	5.21%
3	In Lieu Payments	2,190	2,200	2,200	0.00%
4	Interest Income	5,667	5,000	5,600	12.00%
5	Total Revenues	824,831	851,300	895,900	5.24%
6					
7	**EXPENDITURES**				
8	Ad Val Pension	33,042	35,000	36,000	2.86%
9	ARC	744,172	774,125	853,888	10.30%
10	Bank Charges	58	100	113	13.00%
11	Insurance - Flood	-	6,000	5,899	-1.68%
12	Insurance - General Liability	9,552	6,075	-	-100.00%
13	R&M - Bldg & Facilities	-	30,000	-	-100.00%
14	**Total Expenditures**	786,824	851,300	895,900	5.24%
15					
16	**Excess Revenue/(Expense)**	**38,007**	**-**	**-**	
17					
18	Beginning Fund Balance	845,608	883,615	883,615	
19					
20	**Ending Fund Balance**	883,615	883,615	883,615	

Note: some items have been consolidated compared to previous Budgets.

Line	Description	2025 Prior Year Actual	2026 Adopted Budget	2027 Proposed Budget	(2027-2026) % Change Adopted vs Proposed
1	**REVENUES**				
2	Ad Valorem Tax	839,451	870,500	915,930	5.22%
3	In Lieu Payments	2,258	2,200	2,200	0.00%
4	Interest Income	6,550	5,000	7,000	40.00%
5	**Total Revenues**	848,259	877,700	925,130	5.40%
6					
7	**EXPENDITURES**				
8	Ad Val Pension	34,077	36,000	37,100	3.06%
9	Bank Charges	61	100	600	500.00%
10	Council of Aging	699,533	657,690	709,538	7.88%
11	Grass Cutting	16,608	16,608	16,608	0.00%
12	Insurance - General	28,809	35,550	29,532	-16.93%
13	Janitorial Services	25,452	25,452	25,452	0.00%
14	Professional Services	4,478	5,000	5,000	0.00%
15	R&M - Buildings	18,989	100,000	100,000	0.00%
16	Telephone Services	1,265	1,300	1,300	0.00%
17	**Total Expenditures**	829,272	877,700	925,130	5.40%
18					
19	**Excess Revenue/(Expense)**	**18,987**	**-**	**-**	
20					
21	Beginning Fund Balance	846,850	865,837	865,837	
22					
23	**Ending Fund Balance**	865,837	865,837	865,837	

ENTERPRISE FUNDS

Line	Description	2025 Prior Year Actual	2026 Adopted Budget	2027 Proposed Budget	(2027-2026) % Change Adopted vs Proposed
1	**OPERATING REVENUES**				
2	Ambulance Collections	358,926	365,000	367,600	0.71%
3	Other Revenues	1,862	2,000	1,900	-5.00%
4	**Total Operating Revenues**	360,788	367,000	369,500	0.68%
5					
6	**OPERATING EXPENSES**				
7	Bank Charges	56	100	465	365.00%
8	Contractual Service	423,756	423,756	423,756	0.00%
9	**Total Operating Expenses**	423,812	423,856	424,221	0.09%
10					
11	Operating Income (Loss)	(63,024)	(56,856)	(54,721)	-3.76%
12					
13	**NON-OPERATING REVENUES (EXPENSES)**				
14	Interest Income	2,496	2,200	2,600	18.18%
15	**Total nonoperating revenues (expenses)**	2,496	2,200	2,600	18.18%
16					
17	Income (loss) before contributions and transfers	(60,528)	(54,656)	(52,121)	
18					
19	Transfer In - Health Unit	142,944	90,000	90,000	0.00%
20	Transfer Out - Gen.Fund (Admin)	(34,020)	(35,290)	(37,789)	7.08%
21	Transfer Out - Utilities	(105)	-	-	0.00%
22					
23	**Change in net position**	**48,291**	**54**	**90**	66.67%
24					
25	Beginning Net Position	57,141	105,432	105,486	
26					
27	**Ending Net Position**	105,432	105,486	105,576	

Line	Description	2025 Prior Year Actual	2026 Adopted Budget	2027 Proposed Budget	(2027-2026) % Change Adopted vs Proposed
1	**OPERATING REVENUES**				
2	Mosquito Control Fee Revenue	485,493	530,000	485,000	-8.49%
3	**Total Operating Revenues**	485,493	530,000	485,000	-8.49%
4					
5	**OPERATING EXPENSES**				
6	Ad Val Pension	16,522	18,000	18,000	0.00%
7	Bank Charges	58	100	473	373.00%
8	Contractual Agreements	810,924	842,150	825,000	-2.04%
9	**Total Operating Expenses**	827,504	860,250	843,473	-1.95%
10					
11	Operating Income (Loss)	(342,011)	(330,250)	(358,473)	8.55%
12					
13	**NON-OPERATING REVENUES (EXPENSES)**				
14	Ad Valorem Taxes	416,205	422,000	444,100	5.24%
15	In Lieu Payments	1,095	1,100	1,100	0.00%
16	Interest Income	7,634	3,000	7,500	150.00%
17	**Total nonoperating revenues (expenses)**	424,934	426,100	452,700	6.24%
18					
19	Income (loss) before contributions and transfers	82,923	95,850	94,227	-1.69%
20					
21	Transfer Out-GF (Administration)	(34,020)	(35,290)	(37,789)	7.08%
22	Transfer Out-Utilities	(235)	-	-	0.00%
23					
24	**Change in net position**	**48,668**	**60,560**	**56,438**	-6.81%
25					
26	Beginning Net Position	575,040	623,708	684,268	
27					
28	**Ending Net Position**	623,708	684,268	740,706	

Line	Description	2025 Prior Year Actual	2026 Adopted Budget	2027 Proposed Budget	(2027-2026) % Change Adopted vs Proposed
1	**OPERATING REVENUES**				
2	Solid Waste Collection Fees	4,028,431	4,300,000	4,615,000	7.33%
3	**Total Operating Revenues**	4,028,431	4,300,000	4,615,000	7.33%
4					
5	**OPERATING EXPENSES**				
6	Bank Charges	58	100	473	373.00%
7	Commission Dues	-	23,700	-	-100.00%
8	Contractual Agreement	5,146,615	4,550,000	5,413,500	18.98%
9	**Total Operating Expenses**	5,146,673	4,573,800	5,413,973	18.37%
10					
11	Operating Income (Loss)	(1,118,242)	(273,800)	(798,973)	191.81%
12					
13	**NON-OPERATING REVENUES (EXPENSES)**				
14	Interest Income	5,554	4,500	2,000	-55.56%
15	**Total nonoperating revenues (expenses)**	5,554	4,500	2,000	-55.56%
16					
17	Income (loss) before contributions and transfers	(1,112,688)	(269,300)	(796,973)	195.94%
18					
19	Transfer In - Roads & Bridges	250,000	-	-	0.00%
20	Transfer In - Utilities	633,750	325,000	865,300	166.25%
21	Transfer Out - General Fund (Admin)	(55,760)	(55,380)	(52,296)	-5.57%
22	Transfer Out - Utilities	(1,658)	-	-	0.00%
23					
24	**Change in net position**	**(286,356)**	**320**	**16,031**	4909.69%
25					
26	Beginning Net Position	270,080	(16,276)	(15,956)	
27					
28	**Ending Net Position**	(16,276)	(15,956)	75	

Line	Description	2025 Prior Year Actual	2026 Adopted Budget	2027 Proposed Budget	(2027-2026) % Change Adopted vs Proposed
1	**OPERATING REVENUES**				
2	Sewer Permit Fees	7,100	8,000	8,000	0.00%
3	Sewer System Fees	5,539,375	6,300,000	7,360,000	16.83%
4	Sewer Charges - Non-Domestic	100,784	1,000,000	175,000	-82.50%
5	NCE Revenue (Pension)	21,673	-	-	0.00%
6	Other Revenue	48,027	80,000	50,000	-37.50%
7	Tech Fees	700	500	500	0.00%
8	**Total Operating Revenues**	5,717,659	7,388,500	7,593,500	2.77%
9					
10	**OPERATING EXPENSES**				
11	Salaries	1,734,989	1,289,550	1,024,717	-20.54%
12	Retirement Contributions	190,369	141,850	110,157	-22.34%
13	Payroll Taxes	20,062	18,700	14,858	-20.55%
14	Compensated Absences	(38,587)	-	(35,000)	100.00%
15	Advertising / Marketing	314	2,500	700	-72.00%
16	Amortization Expense	123,030	125,000	125,000	0.00%
17	Bank Service Charges	742	1,000	1,133	13.30%
18	Chemicals	217,024	216,000	200,000	-7.41%
19	Depreciation Expense	3,867,610	3,450,000	4,000,000	15.94%
20	Dues, Subscrip, Memberships	13,442	15,000	10,000	-33.33%
21	GASB 68 & 71 Pension Exp	(19,780)	-	-	0.00%
22	Gasoline & Fuel	54,054	60,000	55,000	-8.33%
23	Grass Cutting	57,660	45,500	57,000	25.27%
24	Insurance - General Liability	571,681	614,070	595,916	-2.96%
25	Insurance - Hosp, Dntl, Life	744,367	746,530	780,800	4.59%
26	Insurance - Workman's Compensation	58,624	52,000	66,053	27.03%
27	IT Expense	53,507	57,500	61,266	6.55%
28	Janitorial Services	9,600	9,600	-	-100.00%
29	Office Supplies	2,106	5,000	2,000	-60.00%
30	Operating Lease	7,228	100,000	100,000	0.00%
31	Permits	44,444	45,500	45,500	0.00%
32	Postage	2,028	8,200	2,500	-69.51%
33	Prof Serv - Audit	31,700	32,900	32,900	0.00%
34	Prof Serv - Engineering	52,500	-	-	0.00%
35	Prof Serv - Other	646,430	425,000	600,000	41.18%
36	R&M - Other	2,841,050	2,618,000	2,618,000	0.00%
37	R&M - Vehicle	55,363	50,000	40,000	-20.00%
38	Rentals	62,002	56,500	35,000	-38.05%
39	Settlements	5,389	20,000	20,000	0.00%
40	Sludge Removal	25,964	45,000	60,000	33.33%
41	Supplies - Operating	462,945	435,000	450,000	3.45%
42	Telemetry	44,190	50,000	35,000	-30.00%
43	Telephone	7,657	10,000	10,000	0.00%
44	Travel & Training	800	5,000	1,000	-80.00%
45	Uniforms	19,077	19,000	19,000	0.00%
46	Utilities	1,125,532	1,215,000	1,200,000	-1.23%
47	**Total Operating Expenses**	13,095,113	11,984,900	12,338,500	2.95%
48					
49	Operating Income (Loss)	(7,377,454)	(4,596,400)	(4,745,000)	3.23%

Note: some items have been consolidated compared to previous Budgets.

		2025	2026	2027	(2027-2026)
		Prior Year Actual	Adopted Budget	Proposed Budget	% Change Adopted vs Proposed
50					
51	**NON-OPERATING REVENUES (EXPENSES)**				
52	Grant Fed-EPA-Lake Pont Basin	55,015	-	-	0.00%
53	Grant - Fed - Water Sector	400,186	-	-	0.00%
54	Grant - State - LGAP	150,786	-	60,000	100.00%
55	Interest Income	13,960	10,000	18,000	80.00%
56	Interest Expense	(37,610)	(33,000)	(60,138)	82.24%
57	Interest Exp - Leases	(11,902)	-	(15,000)	100.00%
58	LDEQ Admin Fees	(41,789)	(25,000)	(64,375)	157.50%
59	Loan Forgiveness	8,438	-	-	0.00%
60	**Total nonoperating revenues (expenses)**	537,084	(48,000)	(61,513)	28.15%
61					
62	Income (loss) before contributions and transfers	(6,840,370)	(4,644,400)	(4,806,513)	3.49%
63					
64	Capital Contributions	1,402,362	-	-	0.00%
65	Transfer In - GO Bond Construction	-	-	1,000,000	100.00%
66	Transfer In - Sales Tax District	5,200,000	3,300,000	2,850,000	-13.64%
67	Transfer In - Water (Dir & Billing Clerk Sal reimb)	538,500	-	-	0.00%
68	Transfer Out - Gen. Fund (Admin)	(771,281)	(768,510)	(801,512)	4.29%
69	Transfer Out - Public Works (Mechanic's Sal)	(162,264)	(153,240)	(150,970)	-1.48%
70	Transfer Out - Public Safety (Admin Fees)	(44,393)	(31,380)	(39,080)	24.54%
71	Transfer Out - Utilities (Billing Clerks Salary)	(322,013)	(1,075,930)	(1,111,810)	3.33%
72	Transfer Out - Gen. Fund DA reimb	(23,600)	(24,308)	(25,037)	3.00%
73					
74	**Change in net position**	**(1,023,059)**	**(3,397,768)**	**(3,084,922)**	-9.21%
75					
76	Beginning Net Position	54,926,830	53,799,694	50,401,926	
77					
78	Restatement	(104,077)			
79					
80	**Ending Net Position**	53,799,694	50,401,926	47,317,004	

Line	Description	2025 Prior Year Actual	2026 Adopted Budget	2027 Proposed Budget	(2027-2026) % Change Adopted vs Proposed
1	**OPERATING REVENUES**				
2	NCE Revenue (Pension)	22,688	-	20,000	100.00%
3	NSF Charged Back	8,373	6,000	8,500	41.67%
4	Other Income	35,731	70,000	35,000	-50.00%
5	Reconnect Fees	192,875	140,000	-	-100.00%
6	Rental Fees	58,970	55,000	55,000	0.00%
7	Tapping Fees	78,800	88,000	75,000	-14.77%
8	Tech Fees	13,640	15,000	10,000	-33.33%
9	Water System Fees	6,969,315	7,200,000	7,633,500	6.02%
10	**Total Operating Revenues**	7,380,392	7,574,000	7,837,000	3.47%
11					
12	**OPERATING EXPENSES**				
13	Salaries	1,884,801	2,659,750	2,614,545	-1.70%
14	Salary - Director	-	130,000	130,000	0.00%
15	Retirement Contributions	199,282	305,720	279,068	-8.72%
16	Insurance - Hosp,Dntl, & Life	846,420	1,423,420	1,408,410	-1.05%
17	Insurance - Workman's Comp.	77,251	98,000	103,360	5.47%
18	Unemployment Wages	-	-	-	0.00%
19	Compensated Absences	(23,341)	-	-	0.00%
20	Payroll Taxes	26,608	41,110	38,565	-6.19%
21	Amoritization Expense	166,283	120,000	185,000	54.17%
22	Bank Service Charges	104,607	110,000	105,000	-4.55%
23	Depreciation Expense	3,261,184	3,150,000	3,400,000	7.94%
24	Dues, Subscrip, Memberships	1,884	-	-	0.00%
25	GASB 68 & 71 Pension Expense	10,061	25,000	25,000	0.00%
26	Gasoline & Fuel	56,404	60,000	76,000	26.67%
27	Grass Cutting	55,650	70,000	70,000	0.00%
28	Insurance - General Liability	489,806	566,660	555,726	-1.93%
29	IT Expense	116,159	85,000	151,408	78.13%
30	Janitorial Services	10,800	10,800	24,190	123.98%
31	Operating Lease	160,488	300,000	175,000	-41.67%
32	Postage	151,000	135,000	150,000	11.11%
33	Prof Serv - Audit	32,600	33,900	33,900	0.00%
34	Prof Serv - Engineering	52,500	-	-	0.00%
35	Prof Serv - Other	1,123,228	800,000	700,000	-12.50%
36	R&M-CWEF Iso Valve	-	350,000	156,000	-55.43%
37	R&M - LGAP	-	130,000	-	-100.00%
38	R&M - Other	2,486,057	1,636,000	1,200,000	-26.65%
39	R & M Vehicles	46,222	50,000	45,000	-10.00%
40	Rent - Equipment	38,835	200,000	150,000	-25.00%
41	Settlements	6,282	20,000	10,000	-50.00%
42	Supplies - Operating	138,029	300,000	350,000	16.67%
43	Supplies - Purification	1,001,820	700,000	800,000	14.29%
44	Telephone	41,086	42,000	42,000	0.00%
45	Telemetry	39,085	75,000	75,000	0.00%
46	Travel & Training	2,240	5,000	5,000	0.00%
47	Uniforms	29,551	27,500	27,500	0.00%
48	Utilities	645,401	576,000	701,000	21.70%
49	Water from St. Charles Parish	6,247	1,000	1,000	0.00%

		2025	2026	2027	(2027-2026)
		Prior Year Actual	Adopted Budget	Proposed Budget	% Change Adopted vs Proposed
50	Water from St. James Parish	-	10,000	1,000	-90.00%
51	**Total Operating Expenses**	13,284,530	14,246,860	13,788,672	-3.22%
52		12,971,039			
53	Operating Income (Loss)	(5,904,138)	(6,672,860)	(5,951,672)	-10.81%
54					
55	**NON-OPERATING REVENUES (EXPENSES)**				
56	ACT 776 - State Revenues	150,000	-	-	0.00%
57	Grant - State - CWEF	55,200	350,000	156,000	-55.43%
58	Grant - State - LGAP	-	130,000	-	-100.00%
59	Interest Income	66,063	50,000	50,000	0.00%
60	Interest Expense	(21,052)	(22,000)	(22,000)	0.00%
61	Interest Exp - 2012 Wtr Rev Bn	(38,951)	(40,000)	(20,770)	-48.08%
62	LDHH Admin Fees	(38,630)	(25,000)	(22,000)	-12.00%
63	Interest Exp - LDHH Loan	(89,910)	(62,000)	(66,502)	7.26%
64	Interest Exp - Leases	(29,511)	(15,000)	(40,000)	166.67%
65	**Total nonoperating revenues (expenses)**	53,209	366,000	34,728	-90.51%
66					
67	Income (loss) before contributions and transfers	(5,850,929)	(6,306,860)	(5,916,944)	-6.18%
68					
69	Capital Contributions	12,210,047	-	-	0.00%
70	Transfer In - GO Bond Construction	-	-	100,000,000	100.00%
71	Transfer In - Ambulance	105	-	-	0.00%
72	Transfer In - General Fund	710,821	-	-	0.00%
73	Transfer In - Mosquito	235	-	-	0.00%
74	Transfer In - Sales Tax District	4,500,000	4,000,000	3,300,000	-17.50%
75	Transfer In - Solid Waste	1,658	-	-	0.00%
76	Transfer In - Waste Water (Billing Clerks Sal)	322,013	1,075,930	1,111,810	3.33%
77	Transfer Out - General fund (Admin Fees)	(874,297)	(866,090)	(913,887)	5.52%
78	Transfer Out - General fund - (DA Sal Reim)	(23,600)	(24,308)	(25,037)	3.00%
79	Transfer Out - Public Works (Mechanic's Sal)	(162,264)	(153,240)	(150,970)	-1.48%
80	Transfer Out - Public Safety (Admin Fees)	(44,393)	(31,380)	(39,080)	24.54%
81	Transfer Out - Solid Waste	(633,750)	(325,000)	(865,300)	166.25%
82	Transfer Out -WasteWater (Dir & Billing Clk Sal)	(538,500)	-	-	0.00%
83					
84	**Change in net position**	**9,617,146**	**(2,630,948)**	**96,500,592**	-3767.90%
85					
86	Beginning Net Position	53,816,101	63,562,765	60,931,817	
87					
88	Restatement	129,518			
89					
90	**Ending Net Position**	63,562,765	60,931,817	157,432,409	

Line	Description	2025 Prior Year Actual	2026 Adopted Budget	2027 Proposed Budget	(2027-2026) % Change Adopted vs Proposed
1	**OPERATING EXPENSES**				
2	CIP - Expansion Reserve Oxidation Pond	-	11,950,000	-	-100.00%
3	Prof Serv - ARPA	3,019	13,000	-	-100.00%
4	**Total Operating Expenses**	3,019	11,963,000	-	-100.00%
5					
6	Operating Income (Loss)	(3,019)	(11,963,000)	-	-100.00%
7					
8	**NON-OPERATING REVENUES (EXPENSES)**				
9	Grant - Fed- ARPA - SLFRF	6,473,783	3,300,000	-	-100.00%
10	LDEQ Loan Proceeds	-	8,900,000	-	-100.00%
11	Interest Income	143,498	100,000	-	-100.00%
12	**Total nonoperating revenues (expenses)**	6,617,281	12,300,000	-	-100.00%
13					
14	**Change in net position**	**6,614,262**	**337,000**	**-**	-100.00%
15					
16	Beginning Net Position	438,007	7,052,269	7,389,269	
17					
18	**Ending Net Position**	7,052,269	7,389,269	7,389,269	

CONSOLIDATED BUDGET SUMMARY

Governmental Funds

(includes General, Special Revenue, Capital Projects, and Debt Service Funds)

Consolidated Budget Summary Statement

Fiscal Year Ending December 31, 2026

	2025	2026	2027	(2027-2026)
	Prior Year Actual	Adopted Budget	Proposed Budget	% Change Adopted vs Proposed
REVENUES				
Taxes:				
Ad Valorem	27,359,983	28,279,250	29,746,460	5.19%
Sales and use	28,690,971	27,278,000	29,403,000	7.79%
Video Poker	712,371	690,000	715,000	3.62%
Licenses and permits	1,652,820	2,392,000	2,218,500	-7.25%
Intergovernmental revenues:	-	-	-	0.00%
Federal grants	23,760,513	82,154,634	74,022,203	-9.90%
State funds:				
State revenue sharing	87,650	87,000	87,000	0.00%
Other	3,273,107	4,648,795	1,739,795	-62.58%
Fees, charges, and commissions	1,734,566	1,893,700	1,756,747	-7.23%
Fines and forfeitures	1,026,001	1,226,500	1,085,500	-11.50%
Interest income	1,839,531	1,228,600	1,757,765	43.07%
Other revenue	661,556	751,000	585,900	-21.98%
Total revenues	90,799,069	150,629,479	143,117,870	-4.99%
EXPENDITURES				
General government	14,848,269	17,171,358	16,077,623	-6.37%
Public safety	12,386,785	10,780,576	11,175,981	3.67%
Public works	2,290,961	12,127,150	8,122,047	-33.03%
Health and welfare	1,197,930	1,784,747	1,346,550	-24.55%
Economic development	2,446,301	2,180,926	2,472,172	13.35%
Transportation	25,890,044	21,570,597	18,157,144	-15.82%
Culture and recreation	1,959,286	2,314,274	2,253,376	-2.63%
Capital outlay	23,723,734	172,042,914	42,105,514	-75.53%
Debt service				
Principal	8,460,000	8,325,000	17,095,000	105.35%
Interest and other	2,375,952	2,315,660	5,209,450	124.97%
Lease financing				
Principal	510,019	-	516,000	100.00%
Interest	70,559	-	64,000	100.00%
Total expenditures	96,159,840	250,613,202	124,594,857	-50.28%
Excess (deficiency) of revenues over (under) expenditures	(5,360,771)	(99,983,723)	18,523,013	
OTHER FINANCING SOURCES (USES)				
Insurance proceeds	98,438	-	-	0.00%
Issuance of long-term debt	-	-	-	0.00%
Lease financing proceeds	646,986	200,000	517,000	158.50%
Loan proceeds	-	43,000,000	60,000,000	39.53%
Transfers in	36,668,426	28,950,658	25,394,105	-12.28%
Transfers out	(45,242,299)	(34,162,242)	(130,360,658)	281.59%
Total other financing sources (uses)	(7,828,449)	37,988,416	(44,449,553)	-217.01%
Excess (deficiency) of revenues and other sources over (under) expenditures and other uses	**(13,189,220)**	**(61,995,307)**	**(25,926,540)**	
Fund balances (deficits), beginning of year	103,454,999	90,265,779	28,270,472	
Fund balances (deficits), end of year	**90,265,779**	**28,270,472**	**2,343,932**	

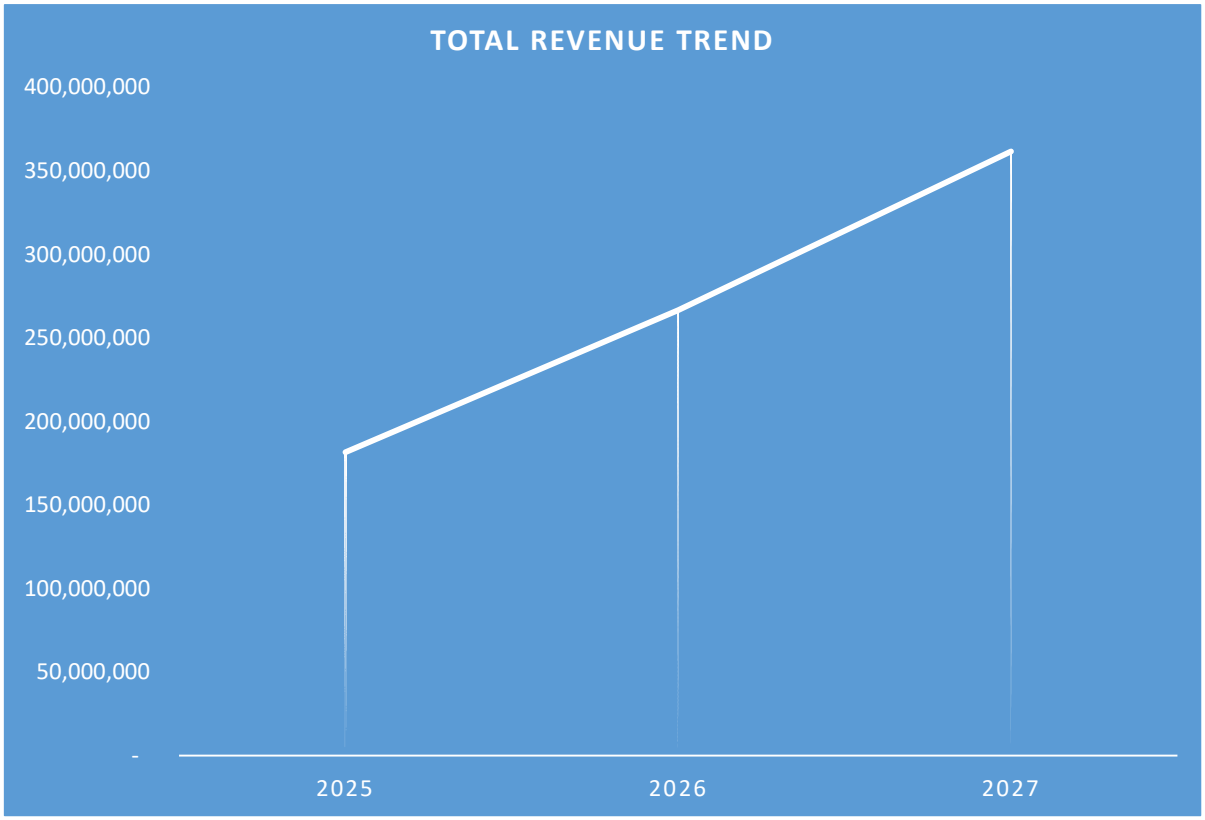
Proprietary Funds
(includes Enterprise funds)
Consolidated Budget Summary Statement
Fiscal Year Ending December 31, 2026

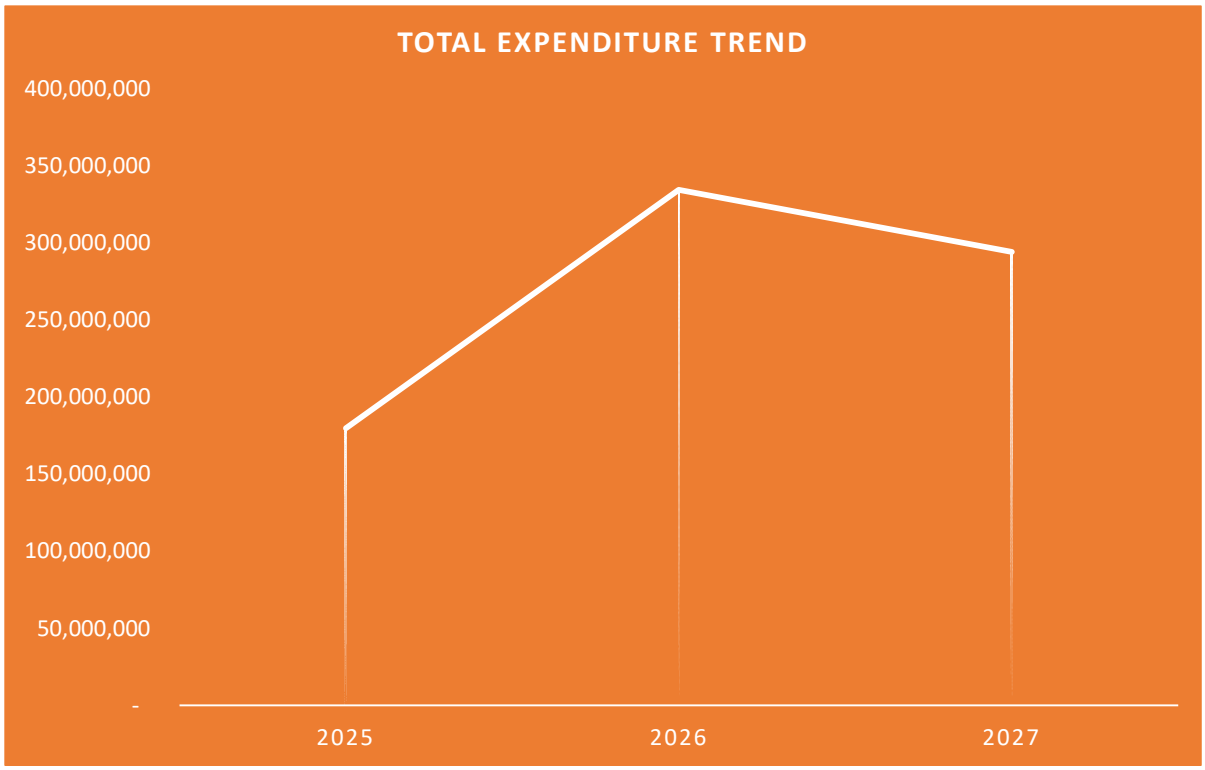
	2025	2026	2027	(2027-2026)
	Prior Year Actual	Adopted Budget	Proposed Budget	% Change Adopted vs Proposed
OPERATING REVENUES				
Charges for services:				
Water sales	7,184,203	7,361,000	7,652,000	3.95%
Sewer charges	5,647,959	7,308,500	7,543,500	3.22%
Mosquito abatement	485,493	530,000	485,000	-8.49%
Fees, charges, and commissions	4,525,127	4,808,000	5,112,600	6.34%
Other income	129,981	152,000	106,900	-29.67%
Total operating revenues	17,972,763	20,159,500	20,900,000	3.67%
OPERATING EXPENSES				
Personnel services	4,840,603	6,010,100	5,585,320	-7.07%
Operating services	18,407,649	29,136,066	17,345,475	-40.47%
Materials and supplies	1,987,257	1,833,500	1,981,500	8.07%
Other services and charges	399,826	455,000	478,544	5.17%
Depreciation	7,128,794	6,600,000	7,400,000	12.12%
Intergovernmental	16,522	18,000	18,000	0.00%
Total operating expenses	32,780,651	44,052,666	32,808,839	-25.52%
Operating income (loss)	(14,807,888)	(23,893,166)	(11,908,839)	
NONOPERATING REVENUES (EXPENSES)				
Ad valorem tax	417,300	423,100	445,200	5.22%
Grant revenue	7,293,408	3,780,000	216,000	-94.29%
Interest income	239,205	169,700	80,100	-52.80%
Interest expense	(309,355)	(222,000)	(310,785)	39.99%
Loan proceeds	-	8,900,000	-	-100.00%
Total nonoperating revenues (expenses)	7,640,558	13,050,800	430,515	-96.70%
Income (loss) before contributions and transfers	(7,167,330)	(10,842,366)	(11,478,324)	
Capital contributions	13,612,409	-	-	0.00%
Transfers in	12,300,026	8,790,930	109,217,110	1142.38%
Transfers out	(3,726,153)	(3,579,346)	(4,250,557)	18.75%
Change in net position	**15,018,952**	**(5,630,782)**	**93,488,229**	
Net position, beginning of year	110,083,199	125,127,592	119,496,810	
Net position, end of year	**125,127,592**	**119,496,810**	**212,985,039**	

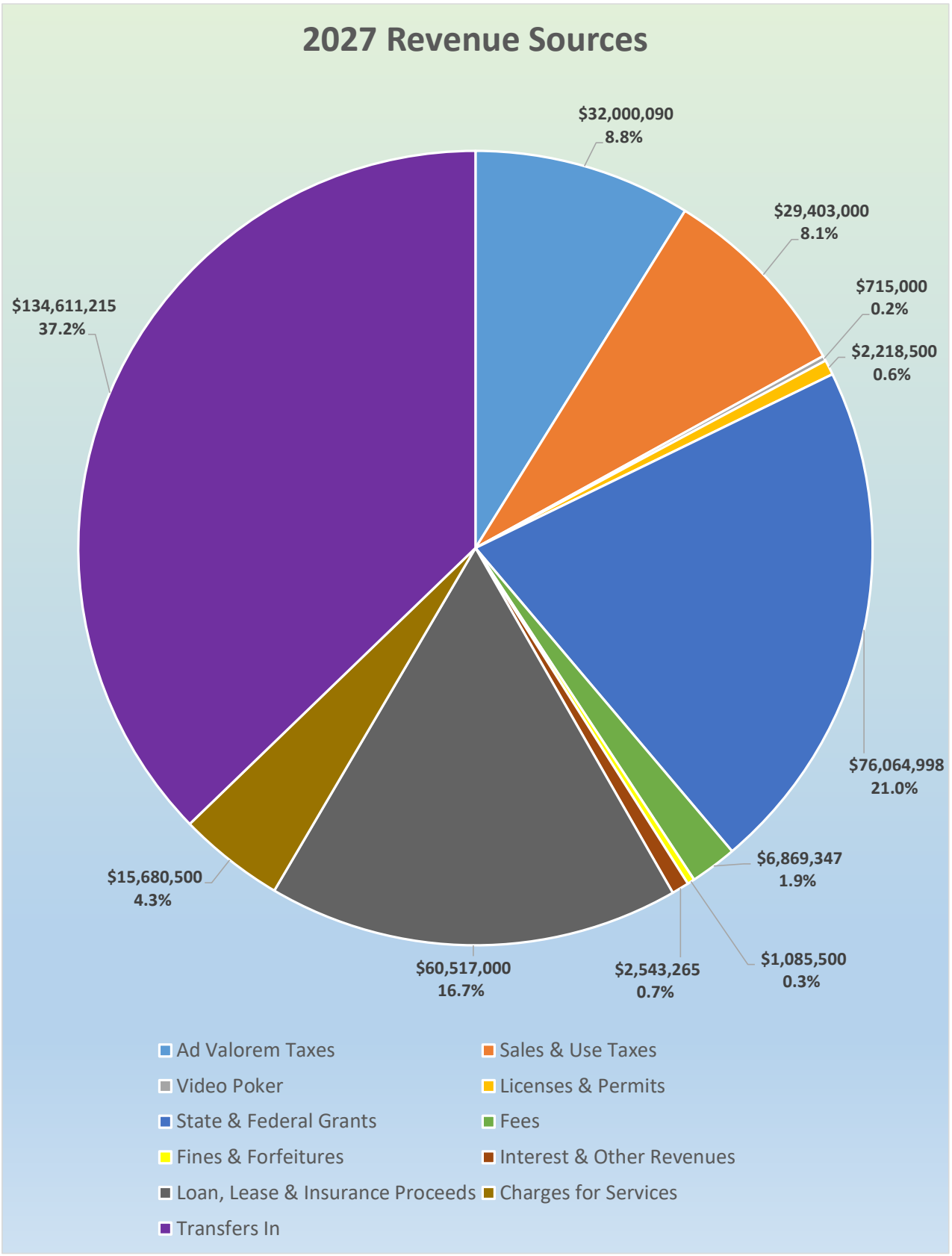
Fiduciary Funds
(includes Custodial funds)
Consolidated Budget Summary Statement
Fiscal Year Ending December 31, 2026

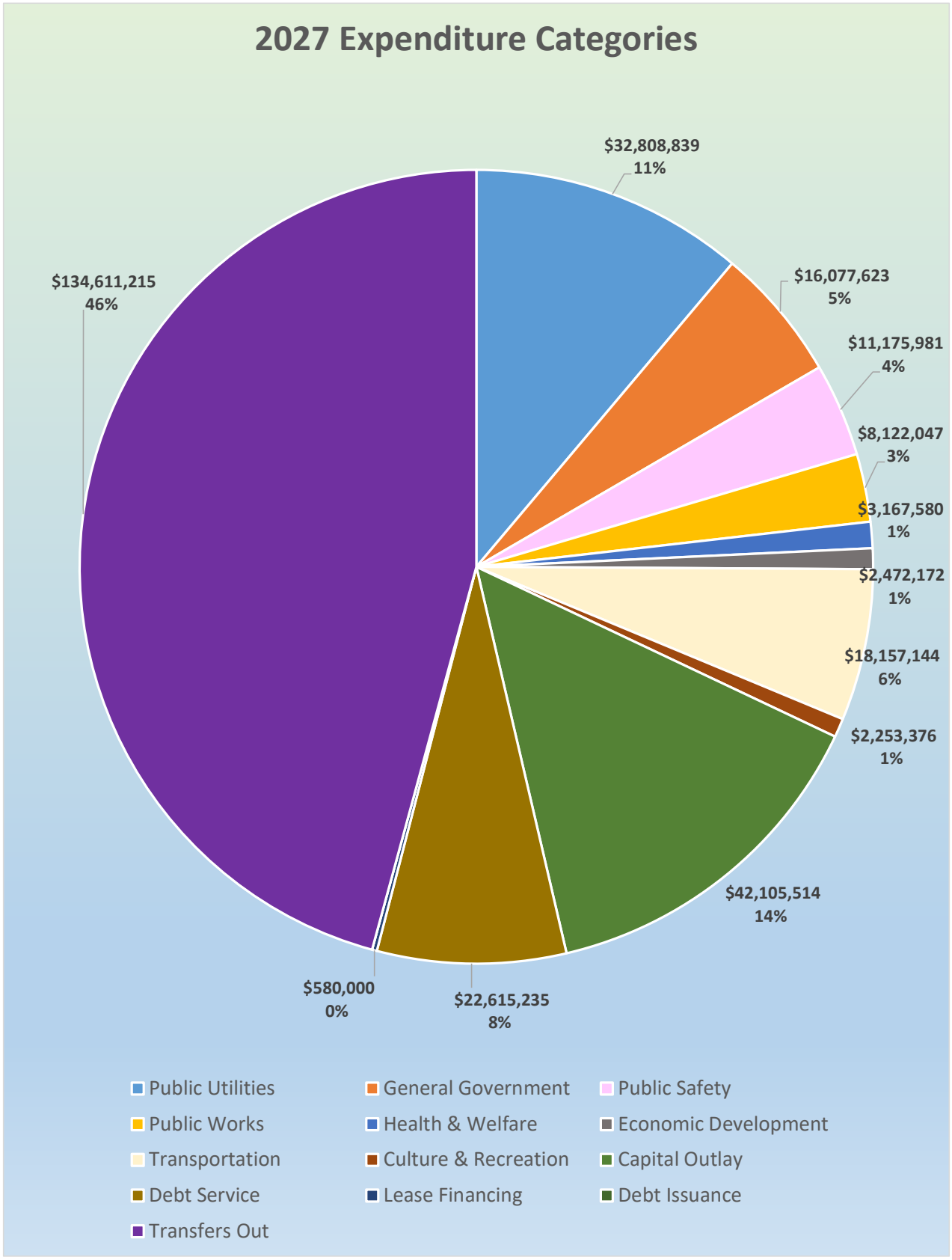
	2025	2026	2027	(2027-2026)
	Prior Year Actual	Adopted Budget	Proposed Budget	% Change Adopted vs Proposed
ADDITIONS				
Contributions:				
Ad valorem tax	1,660,873	1,719,000	1,808,430	5.20%
Investment Earnings	12,217	10,000	12,600	26.00%
Total Additions	1,673,090	1,729,000	1,821,030	5.32%
DEDUCTIONS				
Ad valorem taxes distributed	1,616,096	1,729,000	1,821,030	5.32%
Total Deductions	1,616,096	1,729,000	1,821,030	5.32%
Change in net position	**56,994**	**-**	**-**	
Net position, beginning of year	1,692,458	1,749,452	1,749,452	
Net position, end of year	**1,749,452**	**1,749,452**	**1,749,452**	

Total Revenue and Expenditure Trends
2025-2027






2027 Revenue Sources
$32,000,090
8.8%
$29,403,000
8.1%
$715,000
0.2%
$2,218,500
0.6%
$76,064,998
21.0%
$6,869,347
1.9%
$1,085,500
0.3%
$2,543,265
0.7%
$60,517,000
16.7%
$15,680,500
4.3%
$134,611,215
37.2%
Ad Valorem Taxes
Sales & Use Taxes
Video Poker
Licenses & Permits
State & Federal Grants
Fees
Fines & Forfeitures
Interest & Other Revenues
Loan, Lease & Insurance Proceeds
Charges for Services
Transfers In


2027 Expenditure Categories
$32,808,839
11%
$16,077,623
5%
$11,175,981
4%
$8,122,047
3%
$3,167,580
1%
$2,472,172
1%
$18,157,144
6%
$2,253,376
1%
$42,105,514
14%
$22,615,235
8%
$580,000
0%
$134,611,215
46%
Public Utilities
General Government
Public Safety
Public Works
Health & Welfare
Economic Development
Transportation
Culture & Recreation
Capital Outlay
Debt Service
Lease Financing
Debt Issuance
Transfers Out