



Annual Budget

2026 —

For the Fiscal Year ended December 31, 2026

Parish of St. Charles
Hahnville, Louisiana

Matthew Jewell, Parish President

Grant Dussom CPA, Finance Director



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**St. Charles Parish
Louisiana**

For the Fiscal Year Beginning

January 01, 2025

Christopher P. Morill

Executive Director

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EXECUTIVE SUMMARY

Annual Budget 2026





MATTHEW JEWELL
PARISH PRESIDENT

ST. CHARLES PARISH

OFFICE OF THE PARISH PRESIDENT

September 19, 2025

Dear Members of the Parish Council,

I am pleased to present the proposed 2026 St. Charles Parish Consolidated Operating and Capital Budget for your review and consideration. This budget reflects our shared commitment to maintaining a sustainable fiscal path while continuing to meet the needs of our residents. It prioritizes core investments in drainage improvements, critical levee protection projects, and major utility upgrades that strengthen the foundation of our community.

The proposed budget includes \$257.1 million in governmental fund expenditures, with major allocations of \$61.5 million for levee protection, \$32.2 million for public works, and \$5.1 million in grant funding dedicated to drainage projects. Projected revenues for governmental funds total \$185.8 million, supplemented by a beginning fund balance of \$95.9 million carried over from 2025.

Over the past several years, by working collaboratively with the St. Charles Parish Council, Assessor, Sheriff's Office, and School System, we have reduced the parish's total millage rate from a high of 118.41 mills to 100.9 mills — the lowest since 1992. I believe it is prudent that we continue to examine parish revenues and pursue millage reductions when feasible. This approach not only provides direct relief to residents and businesses but also fosters a competitive tax environment that encourages investment and growth, further positioning St. Charles Parish as a place where families and businesses want to live, work, and thrive.

Since May, our administration has worked diligently to ensure that this budget reflects thoughtful decision-making and responsible stewardship of resources. Sales tax revenues, representing 29% of total revenues, remain strong and are bolstered by anticipated industrial expansions in 2025. We also expect a modest increase in total assessed property values, with an additional \$30 million added to the parish's overall valuation, bringing the total to \$2,570,225,000 and ranking St. Charles Parish seventh in the state.

This budget invests heavily in both maintenance and capital improvements. It provides funding for essential projects such as the Engineers Pump Station replacement, Primrose Canal bank stabilization, Paul Frederick/Kinler drainage improvements, and the West Bank sewer plant conversion. In total, more than \$130.8 million is dedicated to Public Works and levee-related capital projects. We also recognize that the parish's needs identified by the drainage master plan significantly exceed the funding currently available. For this reason, it is important that the administration and Council continue working together to identify additional revenue sources that will allow us to accelerate the implementation of critical drainage projects.

At the same time, we remain committed to enhancing quality of life in our parish. Investments in recreational facilities and programs complement our infrastructure priorities, reinforcing the health and vibrancy of our community. This year's budget includes funding for the West Bank Boat Launch, sand volleyball courts, and a parish dog park, to name a few.

Recognizing that our employees are the parish's greatest asset, the budget also includes a two percent cost-of-living adjustment to the pay plan, along with merit-based raises for eligible staff. The 2022 revision of the parish pay plan, combined with our continued investment in personnel, has proven effective in ensuring that all departments remain well-staffed, trained, and equipped to provide the essential services our community depends upon.

In closing, I want to thank the Parish Council for your ongoing collaboration and support. I also extend my appreciation to the Finance Department and all parish employees for their dedication in preparing this budget. Despite the lingering impacts of events such as Hurricane Ida and the COVID-19 pandemic, our employees have consistently delivered for our residents. With this budget, I am confident that 2026 will be another year of progress and growth for St. Charles Parish.

Sincerely,

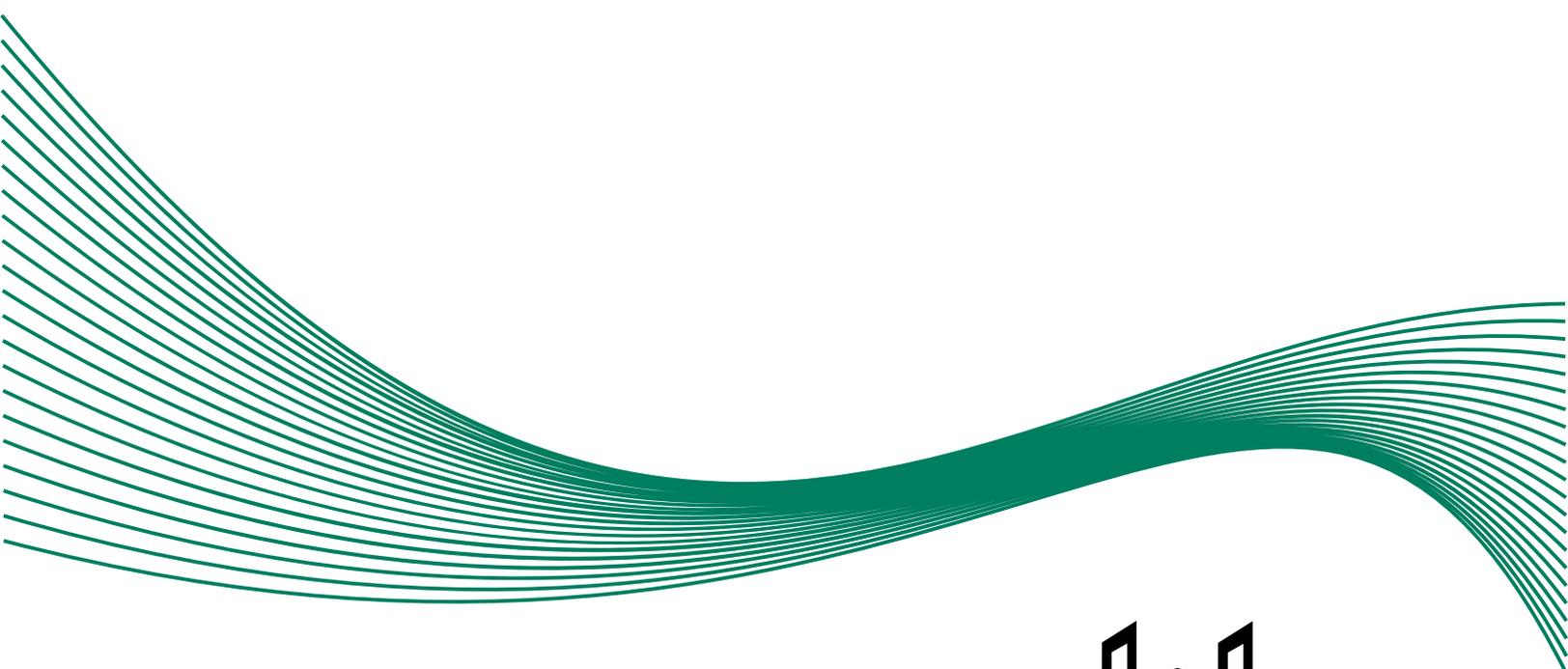


Matthew Jewell
Parish President



BUDGET MESSAGE

Annual Budget 2026





MATTHEW JEWELL
PARISH PRESIDENT

ST. CHARLES PARISH

OFFICE OF THE PARISH PRESIDENT

September 19, 2025

To: The Residents of St. Charles Parish and the members of the St. Charles Parish Council

In accordance with Article V, Sections B and C of the St. Charles Parish Home Rule Charter, I am pleased to submit the balanced 2026 Consolidated Operating and Capital Budget.

In my sixth year in office, my administration remains focused on establishing a sustainable fiscal path for all Parish funds and departments. This includes maintaining our existing infrastructure, upgrading and improving our wastewater network, constructing a comprehensive levee protection system, ensuring the proper maintenance and improvement of our drainage systems, and reducing the strain on the General Fund. These efforts are crucial to ensure the continuity of vital services, such as Recreation, Emergency Preparedness, and support services delivered by RSVP and the Department of Community Services.

This document follows an intensive examination and review process that began in May. It reflects the financial plan for providing essential governmental services to the public for 2026. The Parish is responsible for continuing to provide a number of services to our residents, and this budget will allow us to do so.

These priorities, which are in line with the goals of the Parish Council, are incorporated into this document as follows:

All Parish employees will work in a safe environment where each department is adequately staffed, trained, and equipped to perform their duties.

Drainage, streets, road lighting, and other important infrastructure will be well maintained.

Levee protection for the entire Parish will remain a priority to protect the lives and property of our residents.

The water and sewer system will meet the environmental needs of the Parish.

The Parish's Judicial System, prison and volunteer fire departments will be adequately supported to provide a safe community for our citizens.

Parish parks will be maintained to provide recreational opportunities for our citizens and meet or exceed the national standards recommended in the Recreation Master Plan.

Development of business enterprises will be encouraged to provide economic opportunities for our citizens.

To the extent permitted by our remaining resources, quality-of-life projects will be pursued.

The Parish's technology, communications, and document retention systems will meet current technological standards and the needs of our growing network of departments, agencies and services provided to our residents.

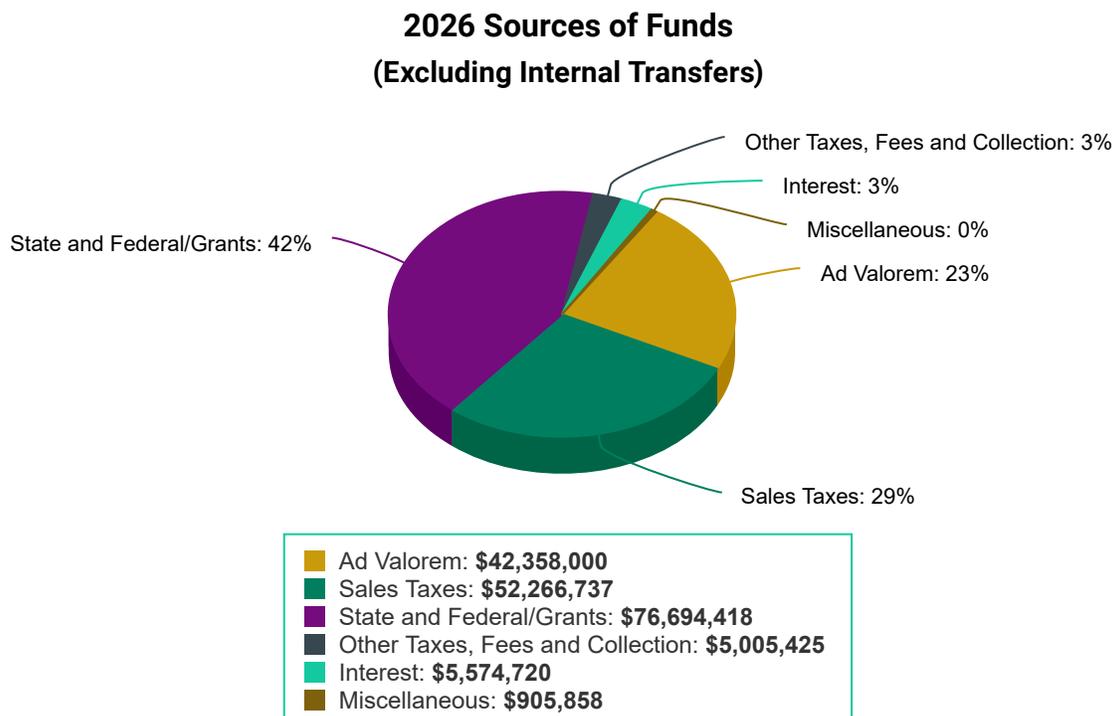
Budget Overview & Highlights

The summary of the operating and capital budget for governmental funds in 2026 includes revenues and other financing sources totaling \$128,723,383 along with estimated fund balances carried over from 2025 (beginning fund balances) amounting to \$95,965,699 and expenditures of \$257,123,385. The operating and capital budget summary for proprietary funds includes revenues of \$37,464,436 cash expenses of \$29,832,226 and non-cash depreciation expenses of \$8,281,363.

Revenues

Sales tax collections account for 29% of budgeted revenues, while ad valorem taxes equal 23% of governmental funds. This shift in sales tax revenue, driven by the global pandemic that began in March of 2020, has defied expectations of a decrease and continues to rise. Following discussions with the St. Charles Parish School Board, our sales tax collector, it is projected that 2026 will see a slight increase from 2025 due to major industrial expansions set to occur in 2026. The largest remaining revenue source are Intergovernmental revenues, which represent grant revenues that equal 42% of budget revenues.

Ad Valorem taxes have continued to rise year over year in part due to the expiration of numerous items from their 10-year tax exemptions, as well as major industrial expansions set to begin during the tail end of 2026. The assessor anticipates another slight increase in Assessed Value for 2026 amounting by just over \$63 million. St. Charles Parish now ranks seventh in the State of Louisiana in terms of overall assessed value.



User fees provide 83% of the revenues in Proprietary funds. The remaining 12% comes from Ad Valorem Tax Revenue, transfers from Bond Proceeds, Grants and interest earnings.

Over the past ten years, the Parish's sales tax collections have exhibited significant fluctuations, ranging from increases of up to 33.42% in the Parish's favor to a decrease of as much as 8.94% against the Parish. These fluctuations can be attributed primarily to the varying levels of industrial activity within the Parish. The Parish's

sales tax collection office anticipates a continued increase in sales tax collections for the remainder of 2025, followed by a slight increase of sales tax revenues in 2026.

As stated in the past, the increasing one-time trends in sales tax revenues cannot be relied upon year in and year out, especially considering the current state of the national economy. These funds must be devoted to capital projects, which are generally one-time in nature, versus using the additional funds for general maintenance and operation of the Parish.

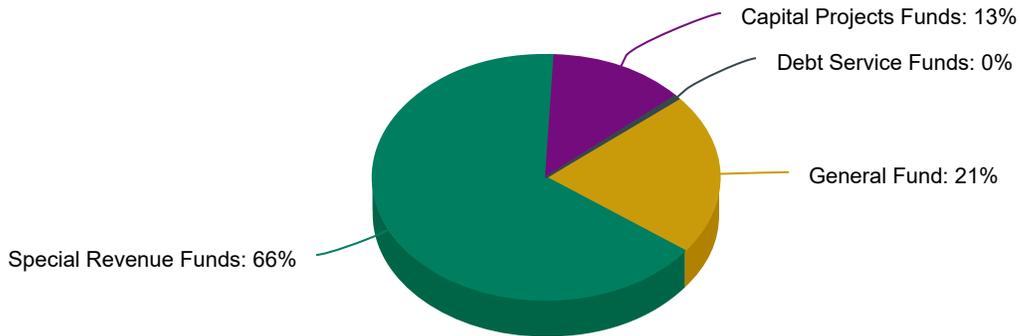
History of Sales Tax Collections

Year		Collections	% Change
2016	Actual	28,204,280	-2.09%
2017		31,965,322	11.77%
2018		34,770,819	8.07%
2019		34,530,509	-0.70%
2020		35,558,162	2.89%
2021		38,242,080	7.02%
2022		40,819,065	6.74%
2023		41,065,674	0.60%
2024		42,069,525	2.44%
2025	Projected	56,130,789	33.42%
2026	Budgeted	52,266,737	-6.88%

Appropriations:

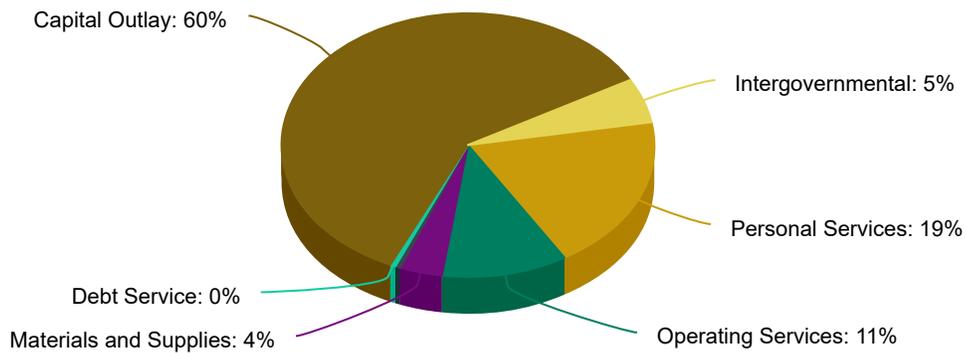
The total Governmental Fund Budget for 2026 is \$257,123,385, which is \$71,444,194 higher than that of the projected ending 2025 budget, a total increase of 38%. This increase is due to the rollover of projects 2025 Capital Project Expenditures to 2026 budget to avoid any construction delays. The graphs below highlight the total operating appropriations. In the first graph, Governmental Funds are broken down by Functional Area- General Fund, Capital Projects Funds, Special Revenue Funds, and Debt Service Funds. In contrast, the second graph shows the division by budget code, i.e. Personnel, Operations, Capital Outlay, etc.

Government Appropriations by Fund



General Fund	\$52,064,755
Special Revenue Funds	\$160,127,903
Capital Projects Funds	\$30,819,928
Debt Service Funds	\$1,159,459

2026 Appropriations by Budget Code Governmental Funds



Personal Services	\$47,388,197
Operating Services	\$27,032,042
Materials and Supplies	\$9,135,921
Other Charges	\$1,078,178
Debt Service	\$1,160,201
Capital Outlay	\$148,645,074
Intergovernmental	\$13,498,682

The total indecrease in capital outlay from the estimated ending 2025 budget is \$56,801,531, with the primary driving factors being capital outlay for the Parish's ongoing \$62 million in levee projects, particularly the two Pump Stations in Montz totaling \$31 million, Sunset Auto Bar Screen Cleaners totaling \$10.75 million, \$8.5 million for Cousin's Pump Station Project and Relocation of Sewer Lines, \$10.3 million for the Sunset Pump Station upgrade, and \$12 million for the Engineers Canal Pump Station. The other large factors contributing to the increase from 2025 are multiple public work projects totaling \$31.2 million, an increase of \$2.7 million from 2025. Note the 2025 Capital Outlay budget for Public Works includes projects totaling \$28.5 million to be completed by the end of the year, those of which are not completed will be rolled over into the 2026 budget.

Throughout this budget message, I will compare the Parish's 2024 financial information because it is the most recent audited financial information. Expectations of the estimated 2025 financial information, the original 2025 budget and the proposed 2026 budget are also presented herein.

General Fund

The actual ending 2024 General Fund balance of \$53,800,158 was \$2,323,936 higher than that of 2023. The ending fund balance for 2025 is estimated to be \$47,604,077. The 2026 budget includes \$4,020,371 of expenditures in excess of revenues budgeted, leaving an ending fund balance of approximately \$7,320,852. Included in these expenditures are transfers totaling \$40,178,954. The transfers include \$15,796,329 for Flood Protection, \$7,100,000 for Capital Projects for the Recreation Department, and the following operating subsidies: \$600,000 for Solid Waste.

The General Fund depends heavily upon sales tax revenue as a funding source. Currently, 50% of its revenue is derived from sales tax. As seen in the schedule above, sales tax revenue can vary significantly from year to year. For this reason, a sufficient fund balance must be maintained in the General Fund to continue current operations during periods of economic downturn. In the best interest of the Parish, it is recommended that the General Fund balance not be allowed to be reduced any further even though the Parish Council approved Ordinance No. 10-11-15 on November 22, 2010, which established a minimum required fund balance of no less than \$7 million. Keeping the General Fund balance at \$7,320,852, allows us adequate funding in case of an emergency such as a hurricane or man-made disaster. With the uncertainty of changes to the tax code and other events outside of our control, my administration will strive to keep this balance as high as possible and only utilize it for projects that will protect and provide a better quality of life for the residents of St. Charles Parish.

In 2025, the Department of Community Services continued the Summer Food Program at St. Rose Elementary on the East Bank and Carver Early Childhood on the West Bank. The six-week program served over 2,600 meals to youth throughout the Parish. The program is funded through a meal reimbursement from the State Department of Education Child nutrition and a grant from United Way of St. Charles to underwrite facility use costs with the remaining 86% of the cost paid through the General Fund. This portion includes the cost of staffing and bus transportation.

In addition to the transfers mentioned above, the other major annual allocations included in this budget are funding of \$2,772,338 for Emergency Preparedness, \$8,753,561 for operating and maintaining General Governmental Buildings, \$4,391,270 for Planning & Zoning, CZM and ICC Building Codes, \$2,315,224 for the District Attorney's Office, \$1,305,691 for the Sheriff's Office, including the feeding and housing of Parish prisoners, and \$2,077,655 for 29th Judicial District Court System.

The requested budget for Personnel Services in the General Fund is increasing by approximately \$2,449,970, or 12.90% from the 2025 projected ending amount. This includes a projected increase in health insurance as well as cost of living and merit increases.

GASB 45

In 2004, the Governmental Accounting Standards Board (GASB) released Statement 45 (GASB 45) concerning health and other non-pension benefits for retired public employees also referred to as "other post-employment benefits" or OPEB. The Parish was required to implement this new standard in its 2008 financial statements. This

rule requires the Parish to report its annual accruing cost of future health benefits for retirees whether they have provided the funds to offset the cost. The premise is to identify the anticipated costs associated with employees currently working, that will be paid out after they retire. This rule does not impose regulations on the Parish as to 'how' we should fund retiree health benefits. It does, however, govern the rules that auditors must follow in providing opinions on the reliability of our financial statements.

During the 2013 budget process, The St. Charles Parish Retiree Benefits Funding Trust was created. For 2026, a total of \$433,695 is budgeted in the General Fund to meet our obligation for this year. Each department has allocated this amount based upon a percentage of salaries. By the end of 2026, the Trust will be funded at approximately \$13.6 million.

Special Revenue Funds

The fund balance of the Parish's Special Revenue Funds is estimated to decrease by approximately \$28,786,399 from the projected result for 2025. Please note that with the change to the Louisiana Budget Act, for all capital projects; whether or not they will be completed in one budget cycle, the full project amount must be budgeted before the project is released to bid. As a result, at the beginning of each new budget cycle, those projects not completed in the previous budget cycle will be rolled into the current budget cycle via a budget amendment. For the 2026 budget, my administration began rolling over projects that we do not expect to start until 2026, thus alleviating the need for larger-than-normal midyear rollover amendments. Rollover amendments will still be necessary due to the Bid Law requirements, but we hope that the size will be much smaller. As a result, proposed capital expenditures for 2026 are approximately \$114,583,887, which is 30% higher than the budgeted amount for the year ending 2025.

With the passage of the Levee and Wastewater millages, previous funding sources utilized for said capital outlay projects can now be concentrated toward the continued implementation of the master drainage plan. The increased sales tax revenues experienced in recent years were used for several of these projects; however, it does not begin to address the drainage issues in the Parish. It should also be noted that we are currently budgeting approximately \$28,581,894 of Roads and Drainage projects to be completed by the end 2025 with another \$32,259,267 budgeted for 2026. Should these projects be implemented, the unrestricted fund balance will end at approximately \$989,425, down from the \$10,896,749 expected to remain as of 12/31/ 2025.

Over 48% of the revenues expected in 2026 are estimated to come from sales tax which the Roads and Drainage Fund heavily depends on.

As the Roads and Drainage Fund also represents the Parish's largest single department, GASB 45 affects it significantly therefore the Public Works Department is currently budgeting 224 individuals for 2026 for a total of \$552.397.

The Recreation program is a vital service to citizens of all ages in our Parish and we must work to maintain its core programs within the budget constraints. The Department maintains over 320 acres of parks and ball fields at approximately 51 locations throughout the Parish therefore grass cutting and field maintenance consumes the largest portion of its budget. The department's budget includes estimated expenditures of \$23,246,796 including \$18,249,828 of Capital Outlay. These expenditures are \$6,660,081 above the revenue that is expected to be generated in 2026. Because of this deficit, there is a budgeted \$7,100,000 transfer from the General Fund to Recreation.

The Millage supporting the Road Lighting Fund was reduced by .03 mills in 2025, however, revenue is projected to meet the anticipated expenses of the fund due to an increase in millage value, providing an estimated ending fund balance of \$2,527,670.

Expenditures in the Mosquito Control Fund have also increased from our projections, rising a total of \$53,446 from prior year 2025, however the Parish was still able to reduce the millage by .01 mills in 2025. The cost of increased surveillance, suppression for encephalitis, and the West Nile virus are primarily responsible for these increases.

Capital Project Funds

Ending fund balance in the Parish's Capital Project Funds is expected to decrease \$6,346,380 by the end of 2026. This decrease is primarily attributed to the \$6.6 million of budgeted projects in the GOMESA Construction Fund, which came about from the \$12,455,000 Louisiana Community Development Authority Revenue Bond (St. Charles Parish GOMESA Project), Series 2022 that the Parish successfully obtained on March 30, 2022 for the purpose of completing vital drainage work throughout the Parish. Also included are grant funding via the Louisiana Watershed Initiative Grant for various drainage improvement projects totaling \$30,096,293.

Debt Service Funds

The Parish's Debt Service Funds were established pursuant to the provisions of bond resolutions to retire the debt of various Parish bond issues. The budgets are self-explanatory in nature.

Enterprise Funds

St. Charles Parish began its new Solid Waste contract with River Birch, on May 1, 2022 which will expire April 30, 2027. Cost of living increases occur June 1 of each year however these cost of living increases have not been enough to sustain this fund, thus a transfer of \$600,000 from the General Fund is budgeted for 2026. The Parish renegotiated our disposal contract in June of 2024 resulting in a current overall charge for solid waste collection and disposal to our residents of \$21.12 per month.

In 2011, the Parish received approval for a \$6.5 million, 0.95% twenty-year loan from the Louisiana Department of Environmental Quality (LDEQ) to repair six Lift Stations vital to the Parish, as well as major repairs for the Parish's Eastbank and Westbank Wastewater Treatment facilities. The General Fund subsidizes this loan's principal and interest payments for approximately \$360,000 per year, which is included in the 0.50 % Public Improvement Sales Tax Bond Reserve Sinking Fund.

With the passage of the 2015 Wastewater Facility millage, we can now make necessary and vital capital improvements to the Wastewater system. Unlike previous years, there is no need to transfer money from the General Fund to subsidize the Wastewater Department. The anticipated ad valorem tax revenue generated from this millage is approximately \$5.1 million annually.

On June 6, 2017, the Parish received approval for a new \$8 million, 0.95% 20-year loan with the LDEQ for vital sewer improvements, most notably the much-needed Luling Sewer Pond upgrade which was completed in 2022. The principal and interest on this loan will be paid from the Wastewater Facility millage and will have a maximum debt service of just over \$400,000 annually.

On June 16, 2022, The Parish received approval for a new \$10 million, 0.95% 20-year loan with the LDEQ for vital sewer improvements, most notably the addition of a new Sewer Treatment Pond on the Westbank of the Parish. The principal and interest on this loan will be paid from the Wastewater Facility millage and will have a maximum debt service of just over \$500,000 per year.

On June 16, 2025, The Parish received approval for a new \$10 million, 0.95% 20-year loan with the LDEQ for vital sewer improvements, most notably upgrades to the Westbank Wastewater Treatment Plant. The principal and interest on this loan will be paid from the Wastewater Facility millage and will have a maximum debt service of just over \$500,000 per year.

While the Department of Waterworks continues to recover from damages caused by Hurricane Ida, no transfers were budgeted in 2026 for the department from the General Fund, but will be closely monitored should the need arise.

Personnel Services

Personnel Services, wages and benefits, are budgeted to increase 4% in the governmental funds, and a slight decrease of less than 1% in proprietary funds from the original budget for 2026. The 2026 budget includes the

availability of funds for a cost of living increase for our employees and a merit raise for eligible employees. The primary reason for the increase in Personnel Services in the Governmental funds and Proprietary funds is due to the cost of living and merit adjustment, as well as a budgeted increase for Health Insurance for 2026.

Medical insurance benefits for Parish employees have steadily increased 19.7% from 2024 to 2025, with the Parish absorbing a majority of the increase in 2025, single coverage did decrease \$17 per month, while family coverage decreased \$44 per month for our employees. Our Third Party insurance provider expects another increase in 2026, thus the additional allocated in the budget for 2026.

The Parish currently pays \$1,960 per month for HMO family coverage. This year an employee pays \$216 (average) per month for family coverage and \$79 per month for individual coverage. The administration will continue to seek ways to lower our premiums and ensure that our employees remain healthy and safe for years. One of the ways it will do this is to continue to promote the Parish Wellness program.

The Parish's contributions to the Parochial Employees Retirement System have also varied over the years based on economic factors and the system's return on investment. In 2003 the employer (Parish) paid 7.75%, which rose to a high of 16.75% in 2013. Since 2014, the employer contribution rate has been steadily declining to a current 2026 rate of 11%, with an estimated budget cost to the Parish of \$4,542,206, an overall increase of \$145,889 from the 2025 Budget estimate.

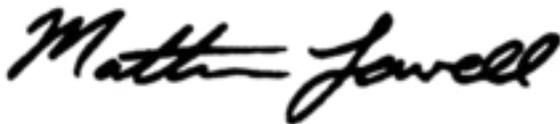
I know that our employees are our most important asset and I will always keep them and their well-being in mind through every budget process.

Future Requirements

Final decisions on budgetary matters belong, quite properly, to the Legislative Branch. On the way to those final decisions, I hope you will find our work in proposing this budget intelligent, honest, cooperative and helpful. I want to thank the Council for your cooperation and support this year. Setting the priorities of the Parish for the next year takes compromise and you have worked with us to produce a balanced, thoughtful budget that provides the greatest positive impacts for the residents of St. Charles Parish.

In closing, I want to thank the Finance Department, my executive staff, and all department heads for their dedication and cooperation in preparing this proposed budget. My staff and I stand ready to answer your questions as best as possible and look forward to working with you to make 2026 another great year for St. Charles Parish.

Sincerely,



Matthew Jewell
Parish President

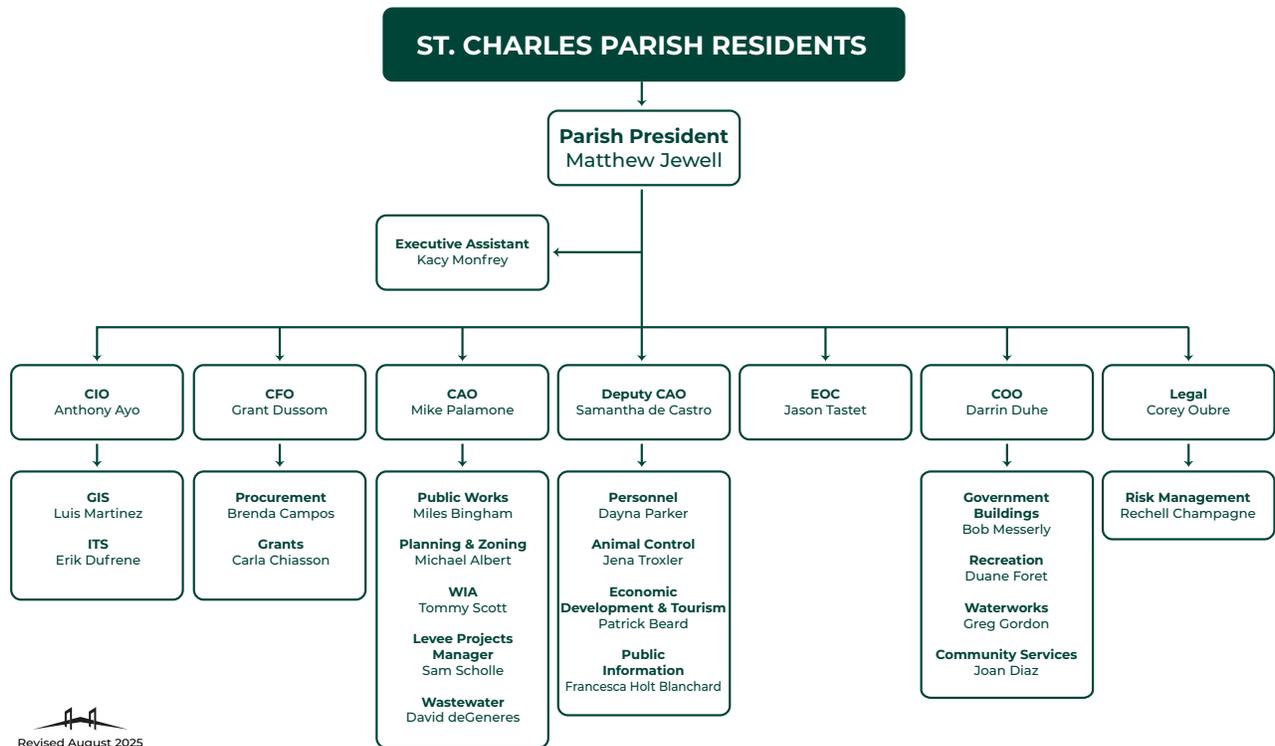


INTRODUCTORY SECTION

Annual Budget 2026



ST. CHARLES PARISH ORGANIZATIONAL CHART



Understanding the Parish Budget

Organization

St. Charles Parish Council (the Council) is the governing authority for the Parish of St. Charles, a political subdivision of the State of Louisiana, as authorized by the Constitution of the State of Louisiana. The Council consists of nine members of which two members are elected parish wide to represent the entire parish and seven members are elected to represent each of the seven districts. The Parish President, elected by the voters of the Parish, is the chief executive officer of the Parish and is responsible for carrying out the policies adopted by the Council and for administering all Parish departments, offices, agencies, and special districts.

The Process

The purpose of the Annual Operating Budget for St. Charles Parish is to provide fiscal guidance for the upcoming year. The aim of the budget process is to determine how the limited estimated revenues will be allocated. The budget calendar for preparation of the 2026 Annual Operating Budget was as follows:

Date	Action
June 2, 2025	Instructional letter forwarded to departments by CFO.
July 7, 2025 – July 25, 2025	Conduct Department Budget meetings to formulate the Proposed 2026 Parish Budget Requests.
July 15, 2025	District and Agency Proposed Budgets due.
August 4, 2025	Begin inputting Proposed 2026 Consolidated Operating and Capital Budget data into the computer system.
August 26, 2025	Present Preliminary Budget Draft to the Parish President.
September 12, 2025	Fax Notice of Availability of Proposed 2026 Budget to Newspaper for Public Inspection.
September 12, 2025	Budget Ordinance and Summary to Council Secretary for introduction on September 22, 2025 Council Meeting. Provide a PDF copy of the Proposed Budget to the Council for review. Parish Council Meetings on October 6 and October 20 will announce Public Hearing dates for the Public Hearings of the 2026 Budget. All are invited to attend.
September 18, 2025	Public Notice of Availability of Proposed 2026 Budget for Public Inspection, Ordinance and Budget Summary. Post a copy of the Budget on the Parish website as well as links to the document from the Parish Facebook Page. Copies will also be placed in the East and West Bank Public Libraries for public inspection. Ad run on Channel 6.
October 28, 2025	Parish President formally presents the 2026 Proposed Parish Budget to Council.
October 28, 30 and November 3, 2025	3 Required Budget Hearings open to the public to be held on: October 28, 2025 – 9:00am – Council Chambers October 30, 2025 – 1:00pm – Council Chambers November 3, 2025 – 6:00pm – Council Chambers
November 3, 2025	Council Approval of Budget.
January 1, 2026	Effective Date of current expense budget.

When budget-request packets were sent to the various departments and agencies in June 2025, each general fund department was given a target amount determined by the Administration and Finance Department. Keeping the current economic climate in mind, department heads were encouraged to explore ways that their current operations could be streamlined and to apply savings or cost recovery measures while preparing their 2026 budget requests. Special revenue fund requests are limited by the level of resources available from their dedicated revenues.

The responsibility for the administration of the Annual Operating Budget rests in the hands of the Parish President, through his Chief Financial Officer.

During the Parish Presidents budget discussions, department heads are called upon to justify their budget requests and to discuss how their activities relate to the Parish Presidents Goals shown earlier in this document.

The procedures used by the Parish in establishing the budgetary data reflected in the financial statements are as follows:

At least 75 days before the beginning of each fiscal year (note the fiscal year period is a Calendar year January – December), the Parish President submits a balanced consolidated line item operating and capital budget on a modified accrual basis of accounting, in accordance with the Louisiana Local Government Budget Act and in a format established by the Parish. The Parish President also submits, with the budget, a budget message containing recommendations concerning the fiscal policy of the Parish, a description of the important factors of the budget, and an explanation of all major increases and decreases of budget as compared with expenditures of prior years. After the ordinance has been introduced, the council shall cause the ordinance, or a summary thereof to be published in the official Parish journal at least once together with a notice of the date, time, and place, when and where it will be given a public hearing and be considered for final passage. The publication shall be at least 10 days prior to the time advertised for the hearing. The Council shall hold a public hearing and adopt the budget not less than 30 days before commencement of the coming year. The Council may amend the budget before adoption, except that in no event shall the Council cause the total proposed expenditures to exceed means of financing. Budgets shall be amended only during the public hearings before adoption. If the Council fails to act on the budget within the time limit provided, the budget for the current fiscal year shall be in effect for 60 days. The budget constitutes an appropriation of funds for all purposes contained therein. The budget ordinance becomes effective on the first day of the fiscal year unless otherwise provided therein.

If during the fiscal year the Parish President certifies that there are available revenues in excess of those estimated in the budget, he/she shall present a supplemental budget for the disposition of such revenues to the Council. The Council by ordinance may make supplemental appropriations up to the amount of the excess. To meet a public emergency affecting life, health, property, or the public peace, the Council may make emergency appropriations. The appropriations may be made by emergency ordinance in accordance with the provisions of Article V, Section 5.04 (B) of the Home Rule Charter. To the extent that there are no available un-appropriated revenues, the governing authority may borrow money to meet the emergency. The repayment shall be a fixed charge upon the revenue of the following year and shall be included in the operating budget for that year. If during the fiscal year it appears that revenues available will be insufficient to meet the amount appropriated, the Parish President shall indicate the estimated amount of the deficit and recommend to the Council steps to be taken. The Council shall take action as it deems necessary to prevent any deficit.

The Parish President may transfer part or all of any unencumbered appropriation balance among programs within a department or office of the Parish, except that no transfer shall be made to or from the salary account unless approved by the council by ordinance. Such transfers shall not cause the appropriated fund balance to be decreased.

If during a fiscal year, the Budget is required to be amended, the Finance Director must determine if funds are available for the purpose of the amendment, obtain approval from the Parish President for said amendment, and finally present said amendment to the Council for final approval. Should the amendment be approved by the council, the budget will be updated to reflect the change. When appropriate, the Finance department will post an updated Budget on the Parish website to reflect any amendments that were approved by the St. Charles Parish Council.

Balancing the Budget

The Parish President will submit a balanced operating budget to the Council and the Council shall adopt a balanced operating budget in accordance with the budget calendar each year. A “balanced budget” is defined as one in which total appropriations do not exceed total anticipated revenues, taking into account the estimated surplus or deficit at the end of the previous fiscal year. The Parish shall maintain a balance between operating expenditures

and operating revenues over the long term. If extenuating circumstances result in a deviation from a balanced budget, the details will be disclosed in the Parish President's budget message.

The calculation of operating revenues will exclude non-recurring or unstable collections. Recurring subsidies from other funds, in which the expenditures are built into the base operating budget for the fund providing the source will be considered operating revenues. Operating expenditures will include personal services, supplies, contractual services, transfers out, and capital outlay. The Parish will avoid budgetary and accounting procedures that balance the current budget at the expense of future budgets. The budget will remain balanced throughout the year.

Budgetary Structure

The Annual Operating Budget for St. Charles Parish includes various funds that are budgeted and accounted for separately. Categorized into Governmental and Proprietary, the funds are as follows:

Governmental Funds are used to account for most tax-supported activities.

The General Fund is the general operating fund of the Parish. It accounts for all financial resources except those required to be accounted for in other funds.

Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes or required for sound financial administration.

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; currently, the Parish is debt free.

Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by Proprietary Funds).

Proprietary Funds are used to account for the Parish business type activities.

Enterprise Funds may be used to report any activity for which a fee is charged to external users for goods and services. Generally Accepted Accounting Principles require the use of an enterprise fund for any activity whose principal external revenue sources (1) are used for debt backed solely by fees and charges; or (2) are legally required to recover the cost of providing services of a particular activity (including capital costs such as depreciation or debt service); or (3) have been legally earmarked by policy decision to recover the cost of providing services of a particular activity (including capital costs such as depreciation or debt service).

Financial Policies

Auditing, Accounting and Financial Reporting

The Parish accounting and financial reporting systems will be maintained in conformity with generally accepted accounting principles and the standards of the Governmental Accounting Standards Board (GASB). A fixed asset system will be maintained to identify all Parish assets, their location, historical cost, useful life, depreciation method, depreciation to date, and the department responsible for asset control.

The Parish will contract with an independent accounting firm which will issue an audit opinion on the official Comprehensive Annual Financial Report. Competitive requests for proposals from qualified firms will be sought as deemed appropriate. The Parish will maintain a good credit rating in the financial community.

Basis of Accounting

All governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Governmental funds are maintained on the modified accrual basis of accounting.

Governmental fund revenues resulting from exchange transactions are recognized in the fiscal year in which the exchange takes place and meets the government's availability criteria (susceptible to accrual). Available means

that the resources will be collected within the current fiscal year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current fiscal year. Charges for services, fines and forfeitures, and most governmental miscellaneous revenues, including investment earnings are recorded as earned since they are measurable and available. The Parish's definition of available means expected to be received within sixty days of the end of the fiscal year.

Non-exchange transactions, in which the Parish receives value without directly giving value in return, includes sales tax, property tax, special assessments, grants, entitlements, and donations. Property taxes are considered measurable in the calendar year of the tax levy if collected soon enough to meet the availability criteria. Sales taxes and gross receipts business taxes are considered "measurable" when the underlying transaction occurs and meets the availability criteria. Anticipated refunds of such taxes are recorded as fund liabilities and reductions of revenue when they are measurable and valid. Special Assessments are recognized as revenues only to the extent that individual installments are considered current assets in the governmental fund types. Revenue from grants, entitlements, and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources can be used.

Expenditures are recognized in the accounting period in which the related fund liability is incurred, if measurable, except for the following: (1) principal and interest on long-term debt are recorded when due, and (2) claims and judgments, group health claims, arbitrage payable, net pension obligation, and compensated absences are recorded as expenditures in the governmental fund type when paid with expendable available financial resources. Allocations of cost such as depreciation and amortization are not recognized in the governmental funds.

All proprietary funds are accounted for on a flow of economic resources measurement focus. Proprietary funds are maintained on the accrual basis of accounting wherein revenues are recognized in the accounting period in which they are earned and become measurable, and expenses are recognized in the period incurred, if measurable. Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place.

Budgetary Accounting

Formal budgetary accounting is employed as a management control device during the year for the General Fund, Special Revenue Funds, Debt Service Funds, Capital Project Funds, and Proprietary Funds.

The level of budgetary control is at the fund/department level and expenditures may not exceed budgeted appropriations. Appropriations that are not expended or encumbered lapse at year-end.

Budgets for the General Fund, Special Revenue Funds, Debt Service Funds, and Capital Project Funds are adopted on a modified accrual basis of accounting. Proprietary funds are adopted on a basis consistent with generally accepted accounting principles (GAAP).

Debt Issuance and Cash Management

The Parish may issue short term debt to cover temporary or emergency cash flow shortages or to provide necessary financial resources. All short term borrowing will be subject to the approval of the Parish President and the Parish Council.

The Parish will use inter-fund loans if master is available rather than outside debt instruments to meet short term cash flow needs. A single consolidated bank account has been established at a local bank into which monies are deposited to and from which disbursements are made, unless funding requirements stipulate the maintenance of a separate bank account. Under state law, the Parish may deposit funds in demand deposits, interest bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having principal offices in Louisiana. Under state law, these deposits must be secured by federal deposit insurance or the pledge of securities owned by the bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the bank. Certain pledged securities are held by the Parish's agent in the Parish's name.

State laws permit the Parish to invest in United States bonds, treasury notes or certificates, or other obligations of the U. S. Government and agencies of the U. S. Government that are federally insured, and certificates of deposit

of state banks and national banks having their principal office in the state of Louisiana, or in mutual or trust fund institutions which are registered and which have underlying investments limited to securities of the U. S. Government or its agencies. In addition, local governments in Louisiana are authorized to invest in the Louisiana Asset Management Pool (LAMP), a cooperative endeavor formed by an initiative of the State Treasurer and organized under the laws of the State of Louisiana, which operates as an investment pool.

Cash and cash equivalents are stated at cost, which approximates market. Investments are stated at fair value except for short-term and money market investments; consisting primarily of U. S. treasury obligations with a maturity of one year or less at the time of purchase, and LAMP investments which are reported at amortized cost.

Securities traded in a national exchange (with maturities greater than one year at the time of purchase) are valued at the last reported sales price. Investments (with maturities greater than one year at the time of purchase) that do not have an established market price are reported at estimated fair value. Realized gains and losses on investments recorded at fair value are included in investment income.

The Parish uses a master bank account to make disbursements for most funds of the Parish.

The Parish will confine long term borrowing to capital improvements that cannot be funded from current revenues. Proceeds of long term debt will not be used from current ongoing operations. The term on the bonds shall not exceed the expected useful life of the project.

The Parish will adhere to all legal and statutory limitations relative to debt issuance. The Parish has the authority to incur debt and issue bonds in accordance with a number of provisions found in the Louisiana Constitution and Louisiana Revised Statutes. The Parish will obtain approval from the State Bond Commission prior to the issuance of any type of long term debt, as required by state law. The Parish will issue general obligation bonds only when authorized by a majority of all qualified voters voting on a proposition to issue general obligation bonds. The Parish currently maintains a Bond rating of AA-.

The sales and use tax revenue is the strongest credit source of the Parish and has been the preferred pledge for bonds issued in recent years. State law requires that annual sales tax revenues dedicated to the payment of sales tax revenue bond debt service be at least 133% of the highest year's debt service on sewer and transportation bonds and 250% on bonds supported by the 1% general fund tax. The Parish has the legal capacity available to issue considerable amounts of additional bonds based on these revenue streams. The issuance of additional sales tax revenue bonds supported by existing sales and use taxes does not require further voter approval.

The Parish's current bond issues are being utilized for Levee Construction, Sewer and Water Infrastructure related improvements as well as an outstanding loan as a result of Hurricane Ida and its related expenditures, which occurred in 2021. The terms for each outstanding item are listed in the chart below:

	Date of Issuance	Authorized and Issued	Interest Rate	Maturity Date	Principal Outstanding	Interest to Maturity
General Obligation Bonds:						
2017A Levee Bond	9/20/2017	15,000,000	2.875 - 5.00	3/1/2037	11,285,000	2,826,091
Total General Obligation Bonds					11,285,000	2,826,091
Public Improvement Bonds:						
Limited Tax Bond -Consol. WW & Wstwtr (2017)	3/15/2017	8,000,000	.95 %	7/1/2037	6,424,562	260,511
Sales Tax Revenue (2007)	6/1/2007	920,000	4.45-6.45	8/1/2031	335,000	45,500
Total Public Improvement Bonds					6,759,562	306,011
Revenue Bonds:						
Consol. WW & Wstwtr - Ref (2015)	3/3/2015	23,975,000	4.0-5.0	7/1/2036	3,085,000	308,875
Consol. WW & Wstwtr - Ref (2021)					14,225,000	2,625,160
PIST Revenue Bond, Series 2010DEQ	8/25/2010	6,500,000	.95 %	11/1/2030	2,059,000	32,648
PW Hurricane Revenue 2022A		20,000,000			12,220,000	1,601,617
GoMesa Revenue 2022		12,455,000			12,160,000	7,636,025
Taxable Ltd Tax 2022		10,000,000	.95 %		70,355	309
Total Revenue Bonds					43,819,355	12,204,634
Totals					\$ 61,863,917	\$ 15,336,736

Investment Policy

The investment policies are governed by state statute and bond covenants. The investment policy will be reviewed periodically, and all amendments will be submitted by the Finance Director to the Council for review and adoption.

Revenues

The Parish reviews each revenue stream annually in regards to factors relevant to past, present, and projected future collections. The primary sources of revenue for the Parish are Sales and Use taxes and Ad Valorem Taxes. The Parish will on occasion receive one time revenues for which the Parish will limit the use of these one-time revenues, as they cannot be relied on in future budget periods, to non-recurring expenditures in order to minimize disruptive effects on service due to non-recurrence of these sources.

One time revenues may include, but are not limited to, legal settlements, bond refunding savings, the sale of government buildings, non-recurring grants, etc. Acceptable uses of non-recurring funds include infrastructure improvements, capital acquisitions, startup costs, early debt retirement, and other expenditures of a non-recurring nature.

Fees and Charges

The Parish will establish fees and charges to cover the costs of services provided. All fees imposed by the Parish will be approved by the Administration and established by the Council by ordinance, and will not be in conflict with state law. Cost of services include direct and indirect costs such as operating and maintenance costs, overhead, and charges for use of capital (depreciation and debt service). All fees charged will be reviewed periodically to determine the level of cost recovery for services and the reason for any subsidy. Reasons for not recovering full costs will be identified and explained.

Expenditure Policies

The Parish will maintain a level of expenditures that will provide for the well-being and safety of the residents of the community. All expenditures made shall be for a public purpose, and no expenditures will be made which are prohibited by administrative directives, local ordinances, or federal and state statutes. Parish departments and agencies will comply with the procedures included in the Purchasing Ordinance and Purchasing Manual in the procurement of goods and services.

Fund Balance

The Parish will maintain an appropriate level of financial resources to protect against reducing service levels or raising taxes and fees because of temporary revenue shortfalls or unpredicted one-time expenditures. Fund Balance is defined as the difference between the assets and liabilities in a governmental fund and a designation of Minimum General Fund-Fund Balance will be made at the end of each year equal to at least 5% of total Governmental Funds budgeted appropriations with a bottom line reserve of \$7 million. Consideration will be given to cash resources available to the fund when determining designations. On November 21, 2010, the St. Charles Parish Council adopted an ordinance requiring a minimum General Fund Balance of 5% of total budgeted governmental expenditures or a minimum \$7 million fund balance, whichever is greater, be maintained for the Parish at all times. As total Governmental Expenditures are budgeted to be \$257,123,385 for 2026, the minimum reserve for the General Fund is therefore set at \$7 million. The actual budgeted ending General Fund Balance for 2026 is \$7,320,852.

Reporting Entity

St. Charles Parish Council (the Council) is the governing authority for the Parish of St. Charles, a political subdivision of the State of Louisiana, as authorized by the Constitution of the State of Louisiana. The Council consists of nine members of which two members are elected parish-wide to represent the entire parish and seven members are elected to represent each of the seven districts. The Parish President, elected by the voters of the Parish, is the chief executive officer of the Parish and is responsible for carrying out the policies adopted by the Council and for administering all Parish departments, offices, agencies, and special districts.

The basic criterion for determining whether a governmental department, agency, institution, commission, public authority, or other governmental organization should be included in a primary governmental unit's reporting entity for basic financial statements is financial accountability. Financial accountability includes appointment of a voting majority of the organization's governing body and the ability of the primary government to impose its will on the organization or if there is a financial benefit/burden relationship between the primary government and the other organization. In addition, an organization that is fiscally dependent on the primary government or has a potential to provide specific financial benefits to the primary government should be included in the reporting entity.

As required by generally accepted accounting principles, the financial statements of the reporting entity present the primary government (the Parish) and its component units. The component units discussed below are included in the Parish's reporting entity because of the significance of their operational or financial relationships with the Parish.

Based on the previous criteria, the Parish has determined that the following component units should be included in the reporting entity of the Parish.

1. St. Charles Parish Communications District

The Communications District was established by parish ordinance on August 4, 1986, under the provisions of Louisiana Revised Statute 33:9101-9106. The district was established to maintain and operate a 911 emergency telephone system for St. Charles Parish. Funding is provided by local grants and an emergency telephone service charge not to exceed five percent (5%) of the highest tariff rate for local telephone service supplied within the District. A seven-member board of control governs the district. Only one elected Parish Council member serves on this board. The district's board is not the same as the elected Parish Council, and it does not provide services only to the Parish government. It is fiscally dependent because it cannot levy taxes, set rates or charges, or issue bonded debt without approval of the primary government. It is reported as a discretely presented component unit. The Communications District does not issue separate financial statements. It has a fiscal year ending December 31.

2. St. Charles Parish Library Service District No. 1

The Library Service District was established by parish ordinance on November 9, 1948, under the provisions of Louisiana Revised Statute 25:211. Funding is provided from ad valorem taxes, state aid, state grants, and book fines. Expenditures are restricted to library services. A five-member board of control, appointed by the same elected Council that governs the Parish, governs the library. The district's board is not the same as the elected Parish Council, and it does not provide services only to the Parish government. The district is fiscally dependent upon the Parish Council because it cannot levy taxes or issue bonded debt without approval by the Parish Council. It is reported as a discretely presented component unit. The library does not issue separate financial statements. It has a fiscal year ending December 31.

3. St. Charles Parish Hospital Service District

This special district provides hospital services to St. Charles Parish citizens. The Council appoints the board members of the Hospital Service District and can remove them at will. While the District is responsible for obtaining voter approval for the levy of taxes or debt issuance, all related Louisiana State Bond Commission approvals must be obtained through the Parish. For these reasons, the Parish has the ability to impose its will on the District. St. Charles Parish Hospital Service District has a fiscal year ending on December 31. Separate audited financial reports containing additional information that may be required of the District, can be obtained from *Carr, Riggs & Ingram, LLC* at 3501 North Causeway Boulevard, Suite 810, Metairie, LA 70002. More detailed information regarding operational results is available from the Parish for the period ending December 31, 2024.

The Parish is required to prepare financial statements that consider all units within the reporting entity. The Parish budget establishes appropriations for operations of the primary government, which in some cases include interaction with the component units; however the Parish does not exercise budgetary control over the component units except on funds appropriated by the Council.

Legal Requirements

Legal requirements applicable to budget amendments are set forth in the St. Charles Parish Home Rule Charter and with the Louisiana Local Government Budget Act (R.S. 39:1301 et. seq.). In accordance with the provisions of Article V, Sections D, E, and F of the St. Charles Parish Home Rule Charter and with the Louisiana Local Government Budget Act (R.S. 39:1301 et. seq.), the Parish President has the authority to authorize the transfer of any unencumbered balance of an appropriation, or portion thereof, to supplement another appropriation made in the same budget to the same department, office or agency via an executive order which in addition to the Parish President’s signature, must also have the approval of the Finance Director. At the request of the Parish President, the Council may by ordinance transfer any unencumbered balance of an appropriation, or portion thereof, to supplement an appropriation made in the same budget to another department, office, or agency via a formal budget amendment.

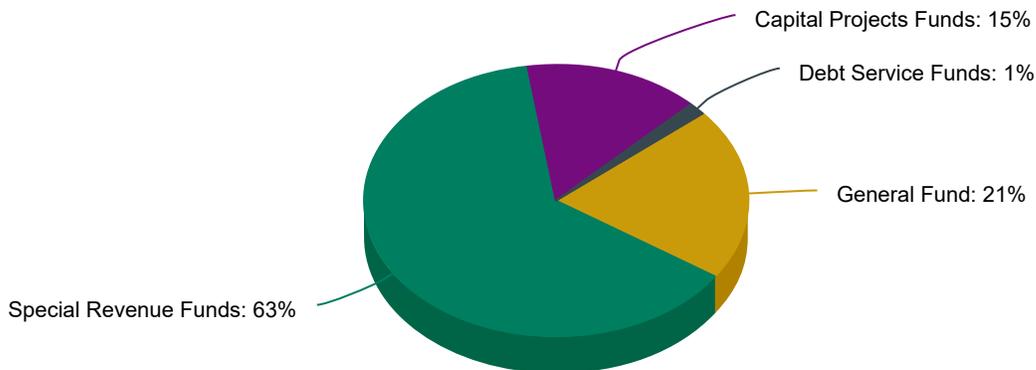
Appropriations in addition to those contained in the current expense budget may be made only on the recommendation of the Parish President and only if the Finance Director certifies that sufficient funds are available in accordance with the best recognized practices in governmental accounting to meet such an appropriation. If funding is available, a budget amendment is submitted to the Council for approval.

Budget Highlights

The total Governmental Fund budget for 2026 is \$257,123,385 while the total budget for the Parish Proprietary Funds is \$42,411,362. The Governmental Fund budget increased by \$71,444,194 from the prior year’s 2025 projected ending budget, a total increase of 38%. The primary reason for the increase in appropriations from 2025 to 2026 is directly attributed to the increase in Capital Outlay with the primary driving factors being capital outlay for the Parish’s ongoing \$62 million in levee projects, particularly the two Montz Pump Station of approximately \$00 million, Sunset Pump Station upgrade for \$0 million, \$12 million for Engineers Canal Pump Station, as well as \$11 million for Cousins’s Pump Station relocation of sewer lines. The other large factors contributing to the increase from 2025 are multiple public work projects totaling \$3.7 million, an increase of \$4 million from 2025.

Proprietary Funds increased by \$4,267,444 from the 2025 budget, a total increase of 11% which is primarily due to the impact of Hurricane Ida and the necessary repairs as a result as well as increase in Materials and Supplies due to rising inflation. The graphs below highlight the total operating appropriations. In the first graph, Governmental Funds are broken down by Functional Area- General Fund, Capital Projects Funds, Special Revenue Funds, and Debt Service Funds, whereas the second graph shows the division by budget code, i.e. Personnel, Operations, Capital Outlay, etc.

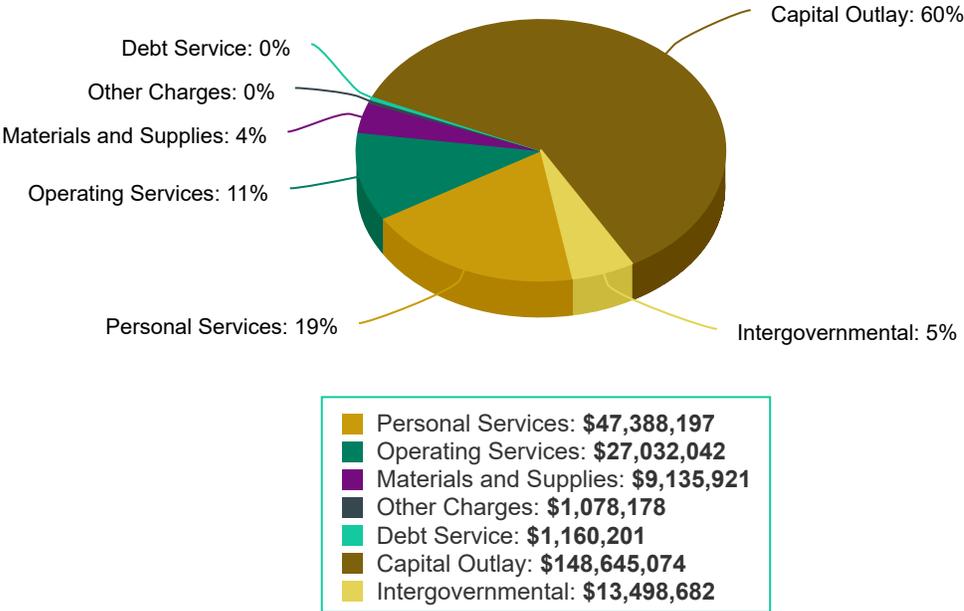
Government Appropriations by Fund



General Fund	\$52,064,755
Special Revenue Funds	\$160,127,903
Capital Projects Funds	\$37,416,200
Debt Service Funds	\$3,748,277

General Fund appropriations decreased for 2024 from the expected ending 2023 appropriations, with the primary decrease being related to Elevation Grant Program.. The total transfer from the General Fund equates to over \$21 million, nearly \$4 million higher than 2023. Special Revenue Funds increased 66% from the 2023-projected ending budget, an increase of \$63 million, which is attributed to a \$49 million increase in capital outlay, primarily associated with Flood Protection Fund (Fund 123) because of levee projects as well as Fund 112 –Roads and Drainage wherein the Parish pushed a majority of its 2023 projects into 2024 as they have not been let out to bid as of the creation of this document. Debt service funds are budgeted to decrease as the bonds associated with these funds continue to be paid down each year. The Capital Projects Funds for the Parish increased significantly as a result of a new GOMESA Bond issued in 2022, the proceeds of which are to be used for vital improvements to our drainage system.

2026 Appropriations by Budget Code Governmental Funds



Personal Services increased 4% from the original 2025 budget, which is primarily attributed to the 2 % Cost of Living and the three percent merit increase coupled with an increase health insurance costs expected for 2026 in the amount or 11.8%. Operating Services increased 12% from the original 2025 budget, which is primarily attributed to an increase in our Property Insurance deductible as a result of Hurricane IDA as well as an increase in our Self Insured Retention Fund for Auto liability claims. Materials and Supplies increased 6% from the original 2025 budget primarily due to an average 5% year of year CPI increase. Debt Service Funds remained consistent with prior year. Capital Outlay projects a 58% increase from the ending 2025 budget, primarily attributed to more the vast majority of levee projects as well as numerous Public Works Projects being pushed to 2026 versus those budgeted for 2025.

Revenue Assumptions

The Parish’s primary source of revenue is the Sales and Ad Valorem taxes collected each year. The Parish employs historical trends to forecast Ad Valorem tax revenue and utilizes outside estimates provided by the Sales Tax collection office to budget revenues for sales taxes. Our other primary form of revenue is Intergovernmental revenues, which are most commonly grants. This type of revenue is simply determined by the type of grant award to be received.

Total sources of governmental fund revenue, excluding transfers and internal charges, reflect an overall increase for 2026 of 28% as compared to the 2025 original budget. The increase is associated with the increase in Sales tax revenue for 2026 due to current economic conditions as well as various plant expansions throughout the Parish. The following is a general overview of revenues, along with detailed discussions for the more significant items.

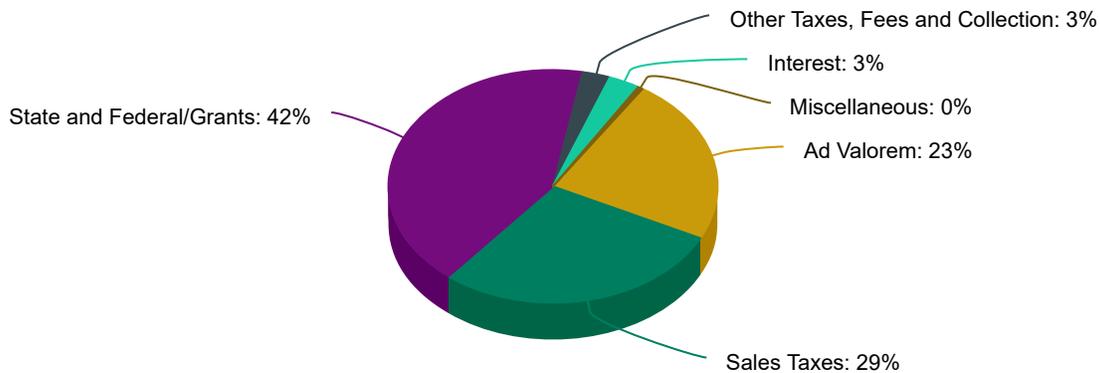
The Parish anticipates an 1 percent in Sales Tax revenue for 2026 due to increased industrial expansion projects set to begin at the tail end of 2025 and continue through 2027. Ad Valorem taxes also increased due to, new Industrial Tax Exemption projects (ITEP) as well as older items coming on to the rolls after their 10 years exemptions have expired, we are projecting a 1% increase in Ad Valorem tax for 2026.

Given the volatility of Sales Taxes over the past 10 years, i.e. Sales taxes fluctuated as much as 27%; these temporary increases cannot be relied on, especially in times of economic turmoil. With that being said, when these temporary spikes do arise, the Parish in turn devotes these additional funds to one time Capital projects much needed throughout the Parish, especially in our Roads and Drainage Budget and our West Bank Hurricane Protection Levee fund. Conversely, for the current year, as the pendulum has swung the other way, the Parish has in turn drastically reduced the amount of capital projects it will pursue.

A comparison of 2025 Projected Ending and 2026 Budgeted total sources of funds (excluding internal transfers) are as follows – Note this includes both Governmental Funds and Proprietary Funds:

	2025 Budget	% of Total	2026 Budget	% of Total	% Inc./Dec from Prior Year
Taxes	104,633,768	46.0%	101,156,337	45.1%	-3.32%
Licenses & Permits	1,457,550	0.6%	1,422,350	0.6%	-2.42%
Intergovernmental	73,520,089	32.3%	77,793,561	34.6%	5.81%
Charges for Services	34,212,375	15.1%	34,670,811	15.4%	1.34%
Interest	8,729,947	3.8%	7,367,999	3.3%	-16%
Miscellaneous	4,751,282	2.1%	2,111,408	0.9%	-55.56%
Total	227,305,011		224,522,466		-1.22%

**2026 Sources of Funds
(Excluding Internal Transfers)**



Ad Valorem:	\$42,358,000
Sales Taxes:	\$52,266,737
State and Federal/Grants:	\$76,694,418
Other Taxes, Fees and Collection:	\$5,005,425
Interest:	\$5,574,720
Miscellaneous:	\$905,858

Taxes

The taxes revenue category includes ad valorem, sales, alcoholic beverage taxes, airport expansion agreement, and cable franchise taxes. With internal charges between funds excluded, taxes account for approximately 45.1% of total sources in the 2026 budget, as shown above.

Taxes, along with their associated interest and penalties, are projected to generate \$101.2 million of the total \$224.5 million generated externally in the 2026 budget.

A five-year history of tax revenues is as follows:

History of Tax Collections

	2020	2021	2022	2023	2024
Ad valorem	\$ 29,945,867	\$ 32,206,050	\$ 30,335,030	\$ 35,108,806	\$ 40,554,339
Sales	35,558,162	39,159,413	44,100,140	44,602,143	45,027,126
Alcoholic Beverage Tax	43,842	42,269	42,664	37,284	37,210
Airport Expansion Agreement	447,480	614,069	923,101	958,351	1,001,701
Cable TV franchise tax	749,106	498,591	565,008	638,972	459,261
Total	66,744,457	72,520,392	75,965,943	81,345,556	87,079,637

Ad Valorem Tax

Although ad valorem (property) taxes within the parish witnessed modest growth from 2008 through 2010, due to a large amount of inventory coming off the tax rolls, the Parish witnessed a loss of property tax revenue collected in 2011 of approximately \$700,000 across its taxing districts. Ad Valorem revenues rebounded from the 2011 deficit, putting the revenue stream back on track with its original steady, but slight increases from year to year. As 2016 was a reassessment year, the Parish witnessed an unusual phenomenon in that the assessed value of the Parish decreased from the prior year. The total impact was 2%, meaning the Parish would now collect 2% less in tax revenue than it did in 2016. Ad valorem rebounded in 2017 however, and although Inventory was still down, the assessed value of the parish actually increased 8% for 2019 and another 14% for 2020. However, 2020 was also a reassessment year and the Council decided to roll back millages, which will result in a 2 to 3% decrease in Ad Valorem taxes in 2021. For 2023, a larger decrease was felt due to the effects of Hurricane IDA. On August 31, 2021, the Parish was struck with the worst hurricane in its history causing catastrophic damage. As a result, the St. Charles Parish Assessor reassessed the Parish 10%, thus reducing our property tax revenues in kind. However, 2024 collections are expected to increase 21% as a result of repairs done after IDA as well as Industrial Tax Exemptions issued in 2022 as well as previous tax exempted items coming off their 10 year exemptions..

The 1974 Louisiana Constitution authorizes the governing authorities of municipalities and parishes to levy annually ad valorem taxes of seven and four mills respectively. These millages may be adjusted upward or downward in reassessment years to prevent gains or losses in revenues due to reassessment. Property is reassessed every four years, with 2020 the most recent year of reassessment.

Property subject to taxation is assessed a percentage of its fair market value. Residential properties and all land are assessed at 10%; other property and electric cooperative properties, excluding land, are assessed at 15%. The current year tax roll is completed by the assessor after the budget is submitted to the Council for approval. Any material deviations from the estimates contained in the proposed budget are reflected in the final budget amendment.

Listed below are the current and proposed millages maintained by the St. Charles Parish Council.

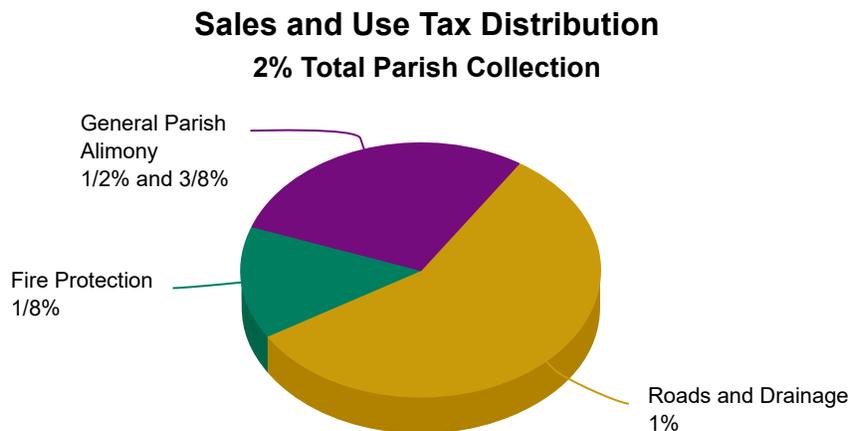
Taxing District	Current 2026 Millage	Approved 2026 Millage
General Parish Tax	2.92	2.92
Levee	3.56	3.56
ARC	0.59	0.59
Parish Recreational Program	2.71	2.71
Parish Council on Aging	0.83	0.83
Parish Council on Aging 2	0.69	0.69
Mosquito Control	0.85	0.85
Public Library Maint. & Operations	3.8	3.8
Road Lighting	0.81	0.81
Health Unit	0.54	0.54
Public Roads	5.26	5.26
Fire Protection	1.4	1.4
E-911 Tele Service M&O	0.89	0.89
Waste Water Facility	2.03	2.03

Sales Tax

The Parish levies one percent, one-half percent, three-eighth percent, and one-eighth percent sales tax. The Parish and the St. Charles Parish School Board have entered into an agreement in which the School Board collects the Parish’s sales and use taxes for a stipulated fee. The School Board remits the proceeds of the sales and use taxes to the Parish on a monthly basis.

The one percent sales tax ordinance stipulates that the proceeds derived from the tax must be used for the purpose of constructing, acquiring, improving, operating, and maintaining drains, drainage canals, pumps, and pumping plants, dykes, and levees, and related machinery and equipment; and opening, constructing, maintaining, and improving roads, street, and bridges, and purchasing machinery and equipment in connection therewith. The proceeds are subject to funding negotiable bonds for any of the above described capital purposes and providing for reserves in connection therewith. The one-half percent and three-eighth percent sales and use taxes ordinances stipulate that the proceeds derived from the taxes must be used for any lawful public purpose and for funding of bonds for constructing, acquiring and developing capital improvements in the Parish and providing for reserves in connection therewith. The one-eighth percent sales and use tax is to be used for fire protection in the Parish, including but not limited to constructing, maintaining, and operating the Parish’s fire protection facilities and for funding bonds for the purpose of acquiring buildings, machinery, and equipment for the Parish and for funding appropriate reserve requirements.

The Sales and Use Tax Collected by the Parish Government is presently 2% and is distributed as follows:

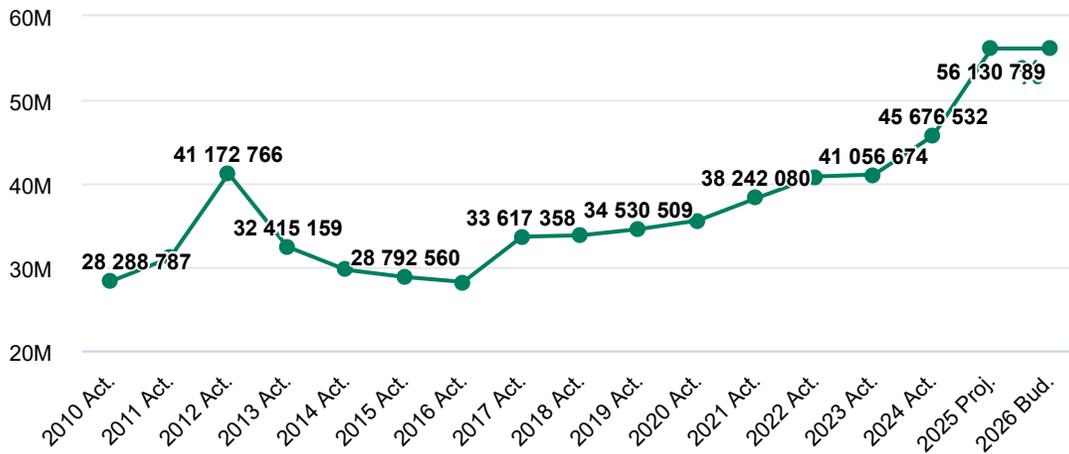


Sales and Use tax is budgeted based on normal collection rates, not on extraordinary scenarios such as Hurricane Katrina. Sales tax revenue dropped dramatically in 2010 for the Parish General Fund, Roads and Drainage and Fire Protection Sales taxes from the record highs reached in 2009, rebounding slightly in 2011, but in 2012, record highs were again reached. 2012 Sales taxes alone increased nearly 24% from 2011, the highest increase in the Parish’s history. Sales taxes continued to decrease from 2012 through 2016, but finally rebounded in 2017 through 2024.

For the 2025 budget, the Parish Sales Tax office had forecast sales tax to increase 10% as a result of major Industrial expansion projects beginning at the tail end of 2024 and lasting through 2026.

In forecasting our Sales tax revenues, whenever we witness large upswings in taxes, we have always put those additional funds towards one time capital projects. For the current year, and for the foreseeable future, the Parish primary focus with regards to large capital projects will be related to the Westbank Hurricane Protection Levee – the top priority for the Parish as well as the East Bank Hurricane Protection levee via the \$31 million pump stations budgeted for the Montz area among several other levee projects on both the east and west bank of the Parish..

Gross Sales & Use Tax Revenue Trends



The 2026 estimate of sales taxes totals \$52,266,737. This amount was provided to the Parish from the St. Charles Parish School Board Sales Tax Collection office.

Intergovernmental

Intergovernmental revenues include monies received from other governmental agencies such as federal and state offices. In some cases, these funds are set up to provide for the operation of a specific program such as job training, Community development programs, etc. For 2026, these funds represent approximately 42% of the Parish Governmental Funds total revenue, up 289% from 2025 projected ending balance.

With the majority of this funding being in the form of FEMA Hazard Mitigation Grants for various Public Works projects, Levee projects, and Emergency Preparedness projects via the home elevation program, most of which were moved into 2026, a large increase is expected for 2026 as a result of projects being carried over. As these funds are determined by outside sources, i.e. the particulars of which are found in the grant documents/agreements, Intergovernmental revenues can fluctuate from year to year depending on Grant awards.

Charges for Services

Consolidated Waterworks and Wastewater District No. 1

On March 4,1991, in accordance with the provisions of Chapters 22 and 22A of Title 33 of the Louisiana Revised Statutes of 1950, as amended, the Consolidated Waterworks and Wastewater District No. 1 was created by Parish ordinance No. 91-3-2. The District was created to operate, maintain, and administer a combined wastewater and waterworks system within the parish-wide boundaries. The District separates financial reporting of its operations

into two funds, the Waterworks Utility System fund and the Wastewater Utility System fund. The district is governed by the same elected Council that governs the Parish and is therefore included in the Parish's financial report as a blended component unit. Both funds of the District are reported as blended proprietary funds. The District does not issue separate financial statements. The District has a fiscal year ending December 31.

Sewer User Fee

The sewer user fee is estimated to produce \$10.5 million in 2026. This fee provides for the capital operation and maintenance of the sewerage system. The user fee is based upon the amount of wastewater discharged by a residence or business. Only half of the Wastewater rate adjustments recommended by the 2005 and 2006 Wastewater rate studies were implemented and as the Wastewater system has not reached the full 15% residual needed to be financially sustainable. The Wastewater rates were codified in 2015 after being increased in May. However, in early 2016 wastewater rates were reduced significantly as a result of some revenue being available from the Wastewater Millage renewed by the voters in May of 2015 as well as the addition of a new commercial rate. The domestic rates were again lowered in 2018.

Over the past several years, the Wastewater Funds unreserved net assets have depleted significantly which has resulted in a cash shortage for capital maintenance and improvements. St. Charles Parish however was approved for a \$6.5 million, 0.95%, 20 year, DEQ loan in 2011, which has provided much needed funding for significant capital improvement to the Wastewater department, specifically to its two Treatment Plants located on the East and West Bank of the Parish, as well as vital upgrades to six of its major sewer lift stations. As of September 19, 2017, the department has utilized the total \$6.5 million.

With the success of the original \$6.5 million DEQ loan, the Parish was awarded an additional \$8 million DEQ, 0.95% loan in June of 2017, the debt service of which will be paid from the new Wastewater Facility Millage. This loan will allow the department to continue progress on much needed repairs to the infrastructure of our aging facilities.

On June 16, 2022, the Parish received approval for a new \$10 million, 0.95% 20 year loan with the LDEQ for vital sewer improvements, most importantly the addition of a new Sewer Treatment Pond on the Westbank of the Parish. The principal and interest on this loan will be paid from the Wastewater Facility millage and will have a maximum debt service of just over \$500 thousand per year.

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With the passage of the new Wastewater Facility Millage in 2015, the Wastewater Department will now receive \$5.1 million annually, which will put the department back on the path of financial sustainability.

Waterworks User Fee

The water works user fee is estimated to produce \$15.6 million in 2026. This fee, along with Service Fees, Collection fees, Delinquent Charges, Billing Fees, as well as Hazard Mitigation grants, will provide for capital improvements and the operation and maintenance of the Water system. The Department of Waterworks is also facing ever increasing regulations and cost of doing business. While the department continues to maintain all water quality standards set by the State of Louisiana and achieve national recognition, additional revenue must be identified to maintain our system. As a result of the increased rates approved by the council in 2015, which went into effect January 1, 2016, total expenditures for the department are budgeted to be approximately \$1,711,912 over estimated revenues.

Solid Waste Collection and Disposal Fee

This revenue is derived from the residential solid waste collection and disposal fee. The total revenues from solid waste user fees are expected to be \$4.8 million in the year 2026 and are accounted for in a separate Enterprise Fund (Solids Waste Collection and Disposal Fund). In April of 2014, St. Charles Parish reached an agreement with our Solid Waste Provider to increase their contract by \$1.57 per residential unit. To compensate for this increase,

the Parish began a series of two \$.45 cent rate increases in 2016 and concluded in 2017. Since agreeing to this increase, the number of complaints regarding our provider has decreased dramatically while their quality of service has increased exponentially. In May of 2022, the Parish switched Solid Waste Providers and increased the charge to \$14.75 per unit per month. The charge was increased again in June of 2025 to \$21.60. Total expenditures for the department are budgeted to be approximately \$372,919 over estimated revenues, which means an increase in rates will have to be sought in 2026. To help with this deficit, a \$600,000 transfer from the General Fund is budgeted for 2026.

Fund Balance

Fund balance is defined as the difference between the assets and liabilities of a governmental fund. In the General Fund, fund balance has historically been used as a funding source for recurring operations of the various governmental funds as well as varying amounts for non recurring projects.

The 2026 General Fund includes the use of \$7.1 million of fund balance. The 2025 General Fund includes \$3.5 million as a source to provide for capital improvements and capital outlay, \$700,000 of which is related to the purchase of three properties adjacent to the Courthouse to be used for further expansion of government operations. The projects funded through fund balances are detailed in the Budget Message.

Capital Outlay represents approximately 72% of Special Revenue uses. The primary contributors to fund balance usage are the Parish Transportation Fund, Road Lighting Fund, Roads and Drainage Funds, Recreation, Mosquito Control, Outer Flood Protection System (Levee Fund) and the RSVP Funds.

The 2026 Parish Transportation fund includes funding from the State for the 2026 Road Maintenance Program. The 2026 Road Lighting Fund is projected to show a decrease of \$1,734,177 to its fund balance, which is directly attributed to the Council and the Administration reducing the valorem tax back in 2023, 2024 and 2025. This fund is used primarily as a source to provide for electricity for the street lights throughout the Parish. The 2026 Roads and Drainage Fund, the largest of the Parish's special revenue funds, includes the use of \$70.1 million or 159% of its budgeted revenues mainly as a source to provide for capital improvements and capital outlay. For 2026, it is estimated that approximately \$32.2 million worth of capital projects will be started and or completed, on top of the \$28.5 million worth of capital projects expected to be completed by the end of 2025, thus bearing a heavy burden on Roads and Drainage's fund balance. Projects of this size cannot be sustained for much longer unless alternate sources of funding can be acquired. The main options for the Parish, should it continue to ramp up capital projects in its Drainage department would be to go out for a bond issue, but at this point in time, going out for a bond issue for capital improvements is not projected to be a choice, at least for the near future. The Parish wants to maintain a secure enough fund balance in its Special Revenue Roads and Drainage Fund, while still being able to complete capital projects. In keeping with the Parish plans for temporary increases, the Parish will continue to only pursue one time capital projects that any additional funds can be best used for. The Parish expects a continuing tapering off of Capital projects in the next few years especially considering the current state of the national economy, which is also why going out for any sort of bond issue to fund significant capital projects is on hold at this time.

The Parish Recreation fund includes the use of \$18.2 million for capital outlay. With Recreation utilizing over 50% of its own Fund balance to operate their programs, additional funding sources will need to be found or services will need to be cut. As the Recreation department currently has limited funding for Capital Outlay, a transfer of \$7,100,000 from the General Fund to Recreation for Capital Outlay has been budgeted for 2026, but transfers for capital projects every year cannot continue, especially considering the \$2,380,000 transfer from 2025 that will take place by year end.

The use of fund balance as a source of financing current operations has been both recurring and planned in recent years. Conservative revenue estimates generate a fund balance, which allows the government to spend monies after it is assured of their collection. This philosophy of money management creates a situation that should prevent the need for drastic budgetary adjustments that could result in the severe curtailment of vital services or undue uncertainty and hardship in the workplace. With the percentage of Fund Balance usage increasing from year to year though, alternate sources of funding will need to be acquired or necessary adjustments and cuts will have to be made.

On November 22, 2010, the St. Charles Parish Council adopted an ordinance establishing a minimum General Fund Balance of 5% of total budgeted governmental fund expenditures for the succeeding year be maintained at all times with a base reserve of no less than \$7 million within the General Fund.

Included in the 2026 Budget is an ending General Fund Balance of \$7.3 million, which is approximately \$300 thousand over the base reserve.

A breakdown of fund balances by fund type is provided below to highlight the projected changes in fund balances as defined by St. Charles Parish for our governmental funds, i.e. the General Fund, Special Revenue Funds, Capital Projects Funds and Debt Service Funds. See the 2026 projected for each below:

General Fund	
Beginning Fund Balance	\$ 47,604,077
Additions	
Revenues	
Taxes	32,661,600
Licenses	1,422,350
Grants	11,029,614
Fees	953,075
Indirect Cost Allocation	3,891,100
Other	2,168,600
Total Revenues	52,126,339
Total Means of Financing	99,730,416
Expenditures	
Personal Services	21,439,377
Operating Services	13,916,598
Materials and Supplies	2,050,455
Other Charges	930,078
Debt Service	1,000
Capital Outlay	3,458,736
Intergovernmental	10,434,366
Transfers	40,178,954
Total Expenditures	92,409,564
Net Increase/(Decrease) in Fund Balance	(40,283,225)
Ending Fund Balance	\$ 7,320,852

Special Revenue Funds

Beginning Fund Balance	\$ 39,613,091
Additions	
Revenues	
Taxes	63,050,455
Grants	35,362,576
Fees	1,426,500
Other	5,499,450
Transfers	35,428,954
Total Revenues	140,767,935
Total Means of Financing	180,381,026
Expenditures	
Personal Services	25,927,885
Operating Services	12,930,186
Materials and Supplies	7,085,466
Other Charges	148,100
Capital Outlay	114,583,887
Intergovernmental	3,064,316
Transfers	5,814,494
Total Expenditures	169,554,334
Net Increase/(Decrease) in Fund Balance	(28,786,399)
Ending Fund Balance	\$ 10,826,692

Debt Service Funds

Beginning Fund Balance	\$ 1,824,082
Additions	
Revenues	
Taxes	349,282
Transfers	3,265,032
Intergovernmental	1,099,143
Interest	73,420
Miscellaneous	54,758
Total Revenues	4,841,635
Total Means of Financing	6,665,717
Expenditures	
Operating Services	258
Debt Service	3,748,019
Transfers	1,049,600
Total Expenditures	4,797,877
Net Increase/(Decrease) in Fund Balance	43,758
Ending Fund Balance	\$ 1,867,840

Capital Projects Funds	
Beginning Fund Balance	\$ 6,924,449
Additions	
Revenues	
Grants	30,302,228
Interest	506,300
Transfers	700,000
Total Revenues	31,508,528
Total Means of Financing	38,432,977
Expenditures	
Personnel Services	20,935
Operating Services	185,000
Capital Outlay	37,198,723
Transfers	450,250
Total Expenditures	37,854,908
Net Increase/(Decrease) in Fund Balance	(6,346,380)
Ending Fund Balance	\$ 578,069

Capital Projects

As previously discussed, with the increases in sales tax revenue witnessed over the past several years, thus providing additional one time revenues which may or may not have been anticipated, the Parish has thus employed a method of accomplishing one time capital projects via the additional funds collected.

The major capital projects by department are listed throughout the budget after each account’s budget summary. As there are too many projects to discuss, this area will be devoted entirely to those large one time projects by fund, therefore each project discussed will be broken down by fund below, i.e. General Fund, Special Revenue Funds, Capital Project Funds, and Enterprise Funds. Before explaining the various projects, in order to be classified as a capital project/expenditure, the item in question must fall into one of the 4 categories and meet the following criteria and create a future benefit, i.e. a capital expenditure is incurred when a government spends money either to buy fixed assets or to add to the value of an existing fixed asset with a useful life extending beyond the calendar year. To be classified as a capital expenditure, the item in question must be greater than \$5,000 in value and have an estimated useful life of a minimum of 5 years. Depreciation on all capital assets, excluding land, is calculated on the straight-line method over the following useful lives:

Buildings – 10 to 40 years

Improvements Other than Buildings – 10 to 40 years

Machinery and Equipment – 5 to 10 years

Infrastructure – 25 to 70 years

General Fund Capital Projects:

For 2026, there are approximately \$3.5 million of Capital Projects budgeted, the largest of which is the \$700,000 for the purchase of three buildings adjacent to the Courthouse for further expansion of government operations. The remaining projects for 2026 within the general fund represent the normal year to year projects and thus can be located behind each summary.

Special Revenue Funds – Capital Projects

For 2026, there are approximately \$115 million of Capital Projects budgeted for all Parish Special Revenue funds. The majority of these projects are budgeted in the Parish’s Roads and Drainage Fund, which also represents the Parish’s largest department, Public Works as well as the Flood Protection Fund. The Roads and Drainage Fund accounts for approximately \$32.3 million of the total budgeted capital outlay for the Special Revenue Funds.

As significant detail is provided in the budget books on the specific projects this total represents, similar to the General Fund capital projects, specific attention will only be given to the larger projects in this section.

The Roads and Drainage fund is separated into four accounts: Flood Control, Paved Streets, Sidewalks and Crosswalks, and Drainage, with Drainage being the largest. The significant capital projects can be found in Paved Streets, Sidewalks and Crosswalks, and of course Drainage. The largest capital project in Paved Streets is \$0.0 million set aside for 2026 Road Maintenance; the Parish Transportation Fund has set aside \$500,000 for the 2026 Road Maintenance Program, of which this \$500,000 is provided via annual state funding. This program simply represents the numerous road overlay, patching and paving that the Parish performs each particular year. The Sidewalks account has \$2.8 million set aside for the construction of the Westbank Bicycle and Pedestrian Path (Phases IV and V). The largest account – Drainage has \$24 million budgeted for capital outlay. The majority of these projects are related to pump station improvements, drainage improvements, and canal stabilizations, with the largest allocation being \$1.1 million for Cousins Canal Sheet Pile, \$600 thousand for DA Bulkhead Phase 2, \$3.65 million for Fairfield and Oakland Pump Station Discharge, \$1.6 million for Ormond Center Drainage Improvements, \$500 thousand for Paul Fredrick & Kinler St Demolition and Reconstruction, \$200 thousand for Murray Hill/Destrehan Drive Drainage Improvement, along with \$4.5 million for architectural and engineering for said projects. For further detail on these projects, please look under the special revenue section of the 2026 Budget book, for narrative explanations of the Capital Outlay.

The Recreation fund accounts for \$18.2 million of the total \$115 million budgeted for Capital Outlay in the Special Revenue Funds. The largest of the capital projects in this fund relates to \$4 million for the Westbank Boat launch and \$6 million for a new gymnasium at the EB Bridge Park.

Due to the approval of the Parish residents in May of 2015, a new Special Revenue fund was added for 2016 titled the Flood Protection Fund, which relates to the construction as well as maintenance and operation of the Parish's Levee system. This fund is setting aside \$61.6 million for the Levee construction in the 2026 budget, the largest project being \$31 million budgeted for two Montz Pump Stations.

Capital Projects Funds – Capital Projects

For 2026, there are approximately \$37.4 million of Capital Projects budgeted for all Parish Capital Projects Revenue funds. The majority of this amount is attributed to the \$12 million GOMESA revenue Bond acquired in 2022 for much needed drainage projects and \$31 million of drainage projects budget under the LCDBG Public Facilities Construction Fund.

Enterprise Funds – Capital Projects

The capital projects for 2026 within the enterprise funds represent the normal year-to-year projects that are pursued by the Waste Water and Water Works departments, and thus can be located behind each fund's narrative capital summary.

Departmental Information

Animal Control

The St. Charles Parish Department of Animal Control is in charge of maintaining and monitoring the animal population throughout the Parish. On a daily basis, it maintains the animal shelter and cares for the resident animals, which range from feeding to adoptions. The Department also educates the public on animal care and enforcement of parish ordinances. It also investigates and follows through with reports on animal cruelty, abuse, strays, and unwanted animals. The animal shelter is cleaned and disinfected on a daily basis to control disease.

The biggest challenge facing the department is trying to accommodate the rise in the animal population within a growing parish. The department has met that challenge with the construction of a larger, state of the art animal shelter which was completed in April 2012. 740 animals were adopted in 2025 and Parish Employees help train 500 volunteers to help with the day to day activities of the shelter. The department also successfully transferred another 320 animals to areas out of state.

Community Services

The Department of Community Services is committed to supporting individuals and families in St. Charles Parish through caring service. We are committed to the development and delivery of quality programs while preserving the dignity and potential of every person.

In collaboration with our community partners we provide programs and services that serve as a safety net for struggling families throughout St. Charles Parish. We will respond to the needs of residents to alleviate pain and suffering, improve the quality of life, to offer options for change, and to break the cycle of poverty.

Its mission is rooted in service to the community and is characterized by programs and services that are responsive to the needs identified through a comprehensive intake and assessment process.

As a Community Action agency, the Department of Community Services works through a partnership with the Louisiana Association of Community Action Programs (LACAP). The objectives of this department are the operation of non-institutional and non-sectarian social action programs pertinent to the provision of the following:

- Assistance to the poor and vulnerable populations in our community
- Self-development opportunities
- Housing improvements
- Educational and social services support

Community Service Department Program Descriptions

Home Energy Assistance

Entergy, Atmos and share the warmth funds are available to parish residents to assist them with home utility bills. Program guidelines are established by the State of LA.

Emergency Assistance Programs

Services are designed to provide emergency aid of a temporary nature to low income and unemployed families. One time assistance with food, medicine, clothing, temporary shelter or rent/mortgage is available through this program.

H.O.M.E Program

HUD program designed to assist low income and elderly homeowners with home repairs. Applicants must be qualified under HUD guidelines.

Emergency Home Repair Program

Program provides support for emergency home repairs for elderly, low income and single head of household. Repairs are limited to \$5,000.

Weatherization Program

Minor energy conservation repairs provided to low income families. This can include air sealing, weather stripping, attic insulation etc. Income and participation guidelines are established by federal and state funding agencies.

Summer Food Service Program

The department provides lunch for children 18 and under and disabled adults who attend an accredited school in St. Charles Parish at designated sites throughout the parish for six weeks.

St. Rose Community Center

Neighborhood drop in center located in the Preston Hollow Subdivision providing community based services. Programs include afterschool activity center, computer lab, and specialized programs for citizens of St. Charles Parish.

Communications District (911)

The 911 Communications Center is a Public Safety Answering Point (PSAP) and dispatch center providing the residents of St. Charles Parish a vital link to emergency response personnel from medical, fire, and sheriff's office services.

Contract Monitor's Office – Office eliminated, all functions are now under the Department of Public Works.

The Office of The Contract Monitor is responsible for monitoring the contracts for Solid Waste, Recycling, Mosquito Control and Street Lighting. Each division of the Contract Monitor, now Public Works, is listed below:

Solid Waste (Enterprise Fund)

The office is responsible for the Solid Waste and Garbage Collection Fund. The department oversees and performs the following duties:

- Receiving complaint/request phone calls from parish residents
- Receiving parish website requests, reply to residents
- Logging all data into the solid waste database
- Sending daily log sheets of complaints/request to the solid waste provider via electronic mail.
- Receive feedback from solid waste provider and update database
- Daily inspections of the truck routes for missed collections and dispatch trucks
- Daily inspections of the truck routes for possible boom piles
- Assisting the solid waste provider with rerouting due to street closures
- Monitor proper truck usage at River Birch Landfill
- Review and approve solid waste provider invoice and landfill invoices
- Supervise cart deliveries and repairs
- Approve residents for handicap service; obtain proper medical paperwork and forward to solid waste provider
- Run database reports for council
- Compile monthly report for Parish President
- Organize and run special clean up routes for pre-storm events such as tropical depressions and hurricanes
- Monitor and run storm debris contract in the event of a hurricane
- Monitor and run storm debris monitoring contract in the event of a hurricane
- Monitor the recycling contract
- Receive and record all recycling request/complaints, input data
- Inspect and monitor dumpster locations for proper service
- Organize removal of dumpster overflow and distribute to empty dumpsters
- Review and approve recycle invoices
- Receive, process and close out all St. Charles Parish Council work orders in reference to recycling

Road Lighting Fund (Special Revenue Fund)

The office is responsible for the Road Lighting Fund. The department oversees and performs the following duties:

- Monitor the Road Lighting contract
- Receive request/complaint calls in reference to street light outages

- Input information into data system
- Forward data to proper contractor: Entergy or parish awarded contractor
- Issue purchase orders for road lighting supplies, repairs, and installations,
- Organize police detail surveillance for road lighting repairs when necessary
- Oversee special installation construction projects including recreational sites
- Review and approve all street lighting layout plans for new construction subdivisions
- Approve energizing of new street lighting through Entergy Louisiana LLC.
- Review and approve all street light deposit refunds to developers
- Review and approve all street lighting invoicing
- Receive, process and close out all St. Charles Parish Council work orders in reference to road lighting
- Organize lighting for special events such as Fourth of July events and recreational events
- Attend Entergy training and hurricane events
- Compile monthly report for Parish President's office

Mosquito Control Fund (Special Revenue Fund)

The office is responsible for the Mosquito Control Fund. The department oversees and performs the following duties:

- Monitor the Mosquito Control contract
- Receive request/complaint calls in reference to mosquito control and forward data to contractor for proper service.
- Log daily mosquito control routes including aerial spraying
- Organize special event spraying for parish, residential and commercial events
- Monitor and notify Parish President's office of encephalitis activity
- Monitor contractor's responsibility to follow through with public notifications and control actions taken in reference to encephalitis activity
- Review and approve monthly and special event invoicing
- Receive, process and close out all St. Charles Parish Council work orders in reference to mosquito control
- Compile monthly report for Parish President's office

Council Office

The Parish Council Legislative Staff, which consists of the Clerical Division and the Records Division, presently serves in a dual capacity assisting the Council Secretary who serves directly under the Parish Council as it functions as the Governing Authority and assisting the Individual Members of the Parish Council as they serve their electorate.

The Legislative Staff coordinates meeting agenda activities, and Journals of Proceedings; initiates Official Journal selection and coordinates all follow-up printing and publication requirements; processes ordinances and resolutions; coordinates committee meetings and board and agency meetings; administers a comprehensive records management system; drafts legislation; makes travel arrangements; coordinates orientation and training for elected/appointed officials and Council Staff; prepares Council budgets; coordinates Board of Review activities; prepares codification of legislation; prepares calendar of meetings, activities, and events; coordinates all Board/Committee appointments/confirmation questionnaires; process work request forms/follow-up; assist with reapportionment and election process; process expense forms.

The Parish Council Office continues In House Cross Training, scanning Records Department Documents, implementing Insite Program from Granicus (Daystar), and updating Website and Channel 6 using Carousel and Cablecast. The biggest Challenge that faces the Council Office is trying to establish a paperless environment with the Council Meeting Agendas, Weekly Packages, etc.

Department of Economic Development

The Department of Economic Development & Tourism administers, develops, manages, implements, and promotes industrial development, community development, and business development programs; develops, coordinates, and maintains statistics and information relating to population, employment and trends; initiates economic development policy recommendations for the parish council. The department also serves as a liaison between the parish council and administration and other local, state and federal agencies in matters regarding the economic development of the parish, and local organizations, and with individual members of the business and industrial communities in the parish.

The department promotes and develops tourism, initiates and recommends tourism projects for approval by the parish council, implements tourism projects initiated by the parish council, works with state and federal agencies in promoting tourism by advertising and seeking tourism funds.

The department serves as a liaison with the River Region Chamber of Commerce, the Economic Development Council of St. Charles Parish, the South Central Planning & Development Commission, the Port of South Louisiana, the St. Charles Parish Industrial Development Board, the Louisiana Workforce Commission, St. Charles, St. John, St. James Business and Career Solution Centers, the St. Charles Business Association, and the Small Business Administration.

The department provides necessary personnel with the consent and direction of the parish president to accomplish its purpose along with other duties as may be directed by the parish president

Department of Emergency Preparedness

The Department of Homeland Security and Emergency Preparedness is responsible for maintaining written plans for the preparedness, mitigation, response and recovery of any terrorist act, natural or technological disaster that may occur in St. Charles Parish.

Furthermore, the department is responsible for coordinating the plans and operations of the various emergency response agencies such as fire, police, emergency medical services, public works, volunteers, and other groups that respond to emergencies.

The department is also responsible for building St. Charles Parish's emergency plan as a part of a national incident management system capable of responding not only to local or regional emergencies, but also to national security emergencies such as a nuclear attack.

Department of Finance

The Finance Department assists the Parish President in preparing and executing the parish budget and capital program. This department, which was created by the Home Rule Charter, is also responsible for disbursement of all funds in the parish treasury, preparation of monthly and annual financial reports and maintenance of records of parish indebtedness.

Grants Office

The mission of the Grants Office is to actively pursue grant funding, as well as manage existing grant agreements for projects and programs for St. Charles Parish. Actively pursuing grant funding involves researching all leads on grant funding for feasibility and applying for and securing grants to help fund Parish projects and programs. Managing existing grant agreements involves ensuring that the Parish adheres to the terms of the grant agreements by monitoring the status of the project or program, working closely with the department personnel involved with the project or program, completing status reports, submitting requests for reimbursement, as well as completing other reports necessary to close-out the grant following the completion of the project or program.

Department of Government Buildings

The Department of Government Buildings is responsible for the daily maintenance and cleanup of all Parish buildings outside of Special Revenue and Enterprise fund buildings, which are handled separately by those departments, i.e. Government Buildings only focuses on buildings and grounds under the General Fund. The primary building under this department's charge is the Parish Courthouse. This department helped supervise the demolition of the 3rd floor courthouse jail to create much needed office space for courthouse personnel, and once funding can be secured, this department will play a vital role in overseeing the completion of this much needed office space.

Legal Services

The Department of Legal Services for St. Charles Parish is an administrative department created by the Home Rule Charter. The Legal Advisor is appointed by the Parish President and must be confirmed by the Parish Council.

The duties of the Department of Legal Services are very diverse. It represents all departments of the Parish government and is called upon to answer question and as problems arise. The largest workloads are supplied by the Departments of Planning and Zoning and Public Works/Wastewater.

The Legal Advisor must attend Council meetings and be prepared to answer questions as they arise at those meetings. He also attends most planning and tactical meetings and responds to legal questions and prepares documents that assist in the execution of the plans and projects. The Department also approves the forms and substance of bid documents and contracts and on questionable bids gives opinions to the appropriate Department.

The Department of Legal Services is charged with the prosecution and enforcement of Planning and Zoning Ordinances and after Judgments are rendered, for the execution of those Judgments. That entails making Court appearances for as many times that may be necessary to terminate the effects to the public of the offense.

The Department is charged with defending the Parish in the Courts whenever litigation is brought against it. This always involves making and coordinating efforts to bring matters to settlement or trial in the most efficient way. Part of that duty might involve attorneys who have expertise or experience in legal areas where none exists locally.

A multitude of events affecting the Parish occur daily and many communications in different forms, mostly questions and some comments from citizens. The Department views these as excellent opportunities to be used as educational opportunities for the public and does its diplomatic best to respond with sensible explanations.

Information Technology and GIS

In 2025, the Technology Office continued supporting the different Parish offices, as well as, Council. With expansion continuing to take place and offices being relocated for more efficient operations, the Technology office was involved in providing technology services to these various locations. Technology Achievements 2025:

- Installed IP phones at various departments and integrated with the courthouse phone system
- Supported parish employees through the helpdesk
- Maintained Remote Backups of All Critical File Systems
- Used Remote Access (WebEx) in our day to day operations

As the Parish continues growing, The Department is confident that 2026 will be just productive as 2025. The direction with which the Technology staff is heading continues to make the department feel very confident in its efforts to support St. Charles Parish.

The GIS efforts outlined in this budget narrative support the anticipated operations of the various GIS projects currently underway. We have completed the preliminary survey of the waterworks infrastructure with the help of the waterworks department. Our focus will be to complete the database and develop user applications for use of planning, repairing and maintenance of waterworks infrastructure. We will continue the same efforts in Drainage and Wastewater and anticipate finalizing data acquisition for the Comprehensive Drainage Plan for Destrehan in January of 2013. The department has also provided extensive support in the Parish hurricane protection levee planning and initial phases of construction.

Budget: The personnel category supports the GIS Coordinator and two new GIS positions, a GIS Analyst and a GIS Field Operator. Travel supports the costs of fieldwork, training and travel to San Diego, CA for the annual International GIS Users Conference. Supplies, Equipment and Operating Services cover material and expendable costs associated with vendors and data providers. The GIS efforts outlined in this budget narrative support several of GIS projects currently underway. These projects include the Street Signs GIS database, Parcels GIS database, Drainage GIS database, Wastewater GIS database, Waterworks GIS database, Zoning and Land Use GIS database. The department will continue to provide support to Public Works projects and the Emergency Operations Center and will develop a Disaster Management Database to support emergency response in the event of a disaster.

Parks and Recreation

The Parks and Recreation department offers a large variety of recreational activities for youth, adults, and seniors. Recreational youth and adult activities include, but are not limited to Baseball, Softball, All Star Competition, Challenger Baseball, Shooting Star Basketball, T-Ball, Volleyball, Basketball, Football, Cheerleading, Soccer, Tennis, Track, Summer Camp, Radio Controlled Race Track, Multi-use Path's, Spillway Camp Permits and Park. Senior activities include, but are not limited to, Bowling, Horse Shoes, Bocce, Pickle Ball, Oil Painting Classes, Casino Trips, and Community Center Field Trips. Our Special Athlete's program has enjoyed tremendous growth over the last three years with activities including T- Ball, Bowling, Swimming, Track and Field, Shooting Stars Basketball, and Challenger Baseball. The Parks and Recreation Department works in conjunction with nine booster clubs around St. Charles Parish to facilitate our youth sports programming. We have an Organized Team Sports representative from each booster club to assist with programming, registration, uniform ordering and distribution, and field maintenance.

The Parks and Recreation department currently maintains an inventory of 51 park sites that are located throughout the Parish; these sites include sport fields, multi-use fields, multi-use paths, playground equipment, boat launches, pavilions, tennis courts, basketball courts, and concession stands and restrooms. The department maintains 313 acres of land at these parks, which include, grass cutting, weed control, ant control, maintaining and upgrading of existing structures and facilities, and preparation of athletic fields for our sports programming.

The department's milestones over the last three years have included: an expanded program for children with disabilities, volleyball, Wetland Watcher's Park, Rathborne Park, pavilion addition at Monsanto Park and the West Bank Bridge Park, and beautification projects at West and East Bank Bridge Parks.

The challenges over the next five years will include: sustaining and enhancing within our current budget, controlling operational and maintenance costs, hiring and retaining employees, adequate gym space as our programming continues to see growth, and securing land for future growth.

Personnel Office

The Personnel Office is comprised of a Personnel Officer and staff to support the Civil Service Board, administration of the Civil Service Rules and Regulations and compliance of the personnel system. The Personnel Office employee responsibilities include the employment process of recruitment, testing/qualifying applicants for consideration for employment, pay plan administration and job description maintenance. Additionally, employee benefits administration, employee relations and parish civil service system administration are handled by the employees of this office. The head of the office acts as an advisor to the employees and parish administration on all human resource issues, and as Secretary to the Civil Service Board. The employees of this office monitor and enforce all rules in accordance with Parish Civil Service, Administrative Policy and State and Federal laws.

Planning and Zoning

The St. Charles Parish Department of Planning and Zoning has the responsibility to regulate present and future land issues in the parish as sanctioned by the parish charter.

With this edict, the department always strives to never lose sight of the fact that it has an overriding goal, or mission, to balance the public interest with individual needs to create a quality living and working environment through effective land use and management.

The Department of Planning and Zoning consists of four program divisions covered under three budgets. The Planning and Zoning budget covers department tasks associated with future land use analysis; zoning analysis for subdivision, rezoning, occupational licenses; commercial and residential permitting; and amendments to the Parish Code of Ordinances related to those issues. This budget also funds code enforcement for the parish as it relates to general nuisances and zoning violations. The Planning and Zoning budget serves to support both the Planning and Zoning Commission and the Zoning Board of Adjustment which are appointed boards tasked with holding public hearings on land use cases, zoning cases and on permit appeals. The parish recently adopted a new 20-year comprehensive land use plan “St. Charles 2030” which will require the department to draft regulatory changes in the coming years to meet the policy guidance outlined in this document.

The Coastal Zone Management budget supports the Coastal Zone Advisory Committee who are tasked with reviewing and making recommendations on coastal permitting applications and advise on coastal restoration projects within the parish. This division also manages construction and seeks funding for coastal restoration projects in the parish, advises on parish wetland issues and administers the National Flood Insurance Program (NFIP) for the parish providing support to our permit section and code enforcement on floodplain issues.

The ICC Building Codes budget tasks our permitting and enforcement divisions with ensuring compliance with the International Construction Codes for residential and commercial construction in the parish. The parish contracts services with South Central Regional Planning and Development Commission for building code plan review and inspections.

Public Information

The St. Charles Parish Public Information Office is tasked with informing the public of government activities and progress in an efficient, productive and aesthetically pleasing way. The Public Information Officer also acts as full-time parish spokesperson and media liaison, communicating with the media and public on behalf of the emergency operations center during emergency situations. Projects undertaken by the office on a daily basis include, but are not limited to: Writing press releases, putting together speeches for members of the executive staff and directors, taking photographs of parish projects and events, updating and maintaining the parish website and social media, producing advertising collateral and brochures, and maintaining and producing video content for the government access channel.

The office also produces a yearly magazine-style annual report mailer, public information bulletin and monthly in-studio talk show. It also helps in planning and publicizing special events, such as Trash Bash, the annual Independence Day Celebration and more. Public Information also assists all other parish departments with any tasks related to public information and media management.

Public Works – Roads and Drainage

The mission of the St. Charles Parish Public Works Department is to provide the best possible roads and storm drainage systems to ensure the safety and security of parish residents and their property.

The Department has 180.2 budgeted employees who are dedicated to providing services in the most safe, reliable, efficient manner at a minimum cost to the citizens of St. Charles Parish.

Operations and Maintenance – Roads, Drainage, Grass Cutting and Special Project Crews

Public Works maintains and improves critical parish wide infrastructure such as roads, the storm water pumping network and grass cutting on parish property and right of ways. Over 213 miles of roadways of varying surfaces such as concrete, asphalt, and limestone are maintained. Public Works also maintains 52 drainage pump stations, 105 miles (55 miles in the Sunset Drainage District) of major conveyance canals, and 390 miles of drainage ditches/sub-surface drainage.

- Public Works has 8 road crews, 4 crews on each side of the river, normally consisting of 5 employees in each crew. The daily activities of these crews consist of cleaning and re-digging of ditches, cleaning culverts, replacing damaged and/or undersized culverts, repairs of roadways, trimming of trees and other various maintenance activities.

- Public Works has 4 carpenter crews, normally consisting of a carpenter and a helper that work parish wide to repair and replace damaged catch basins and replace driveways associated with culvert replacements.
- Public Works has a grass cutting crew on each side of the river that normally consists of a lead person, 4 to 6 tractor operators, groundskeepers and laborers. Grass cutting is carried out on a revolving cycle approximately 10 months of the year.
- Public Works also has 6 drainage crews, 3 on each side of the river, normally consisting of 2 employees in each crew. The daily activities of these crews are to maintain approximately 131 drainage pumps in top operating order and maintain the stations and grounds surrounding the Parish's 52 pump stations.
- Public Works also staffs a projects crew that consists of a foreman, operators, and laborers to clean the major drainage canals, perform heavy lifting of equipment and pumps and to assist special project work.

Capital Project Management

Public Works performs project management for all engineering and public bid contracts issued by the Department. Public works also assists other separate departments with project management services for some of their larger projects. Our focus is to establish a well-maintained and future oriented infrastructure with emphasis on effective drainage and cost effective use of the department's financial resources.

The Public Works Capital Management Team consists of the Director, Assistant Director and Superintendent of Public Works, the Assistant Superintendent of Drainage, 3 Engineers, 4 Project Inspectors and 2 Accountants. The team is assisted by the Parish's Legal, Risk Management, and Grant Departments along with various other support personnel.

Public Works has successfully managed over 130 million dollars in capital projects since 2008:

- 75 million dollars in Drainage projects;
- 15 million dollars in Wastewater projects;
- 25 million dollars in Road projects; and
- 16 million dollars in projects for other various Parish departments.

Purchasing

The Procurement Office of St. Charles Parish shall have two major goals. The first goal is a responsibility to St. Charles Parish Personnel to procure necessary items and equipment, as they are needed. The second goal is to protect the investment of the taxpayer by procuring quality items at the best possible price within the guidelines of the Louisiana Public Bid Law and the Parish Procurement Procedures.

Related Objectives

1. To maintain procedures that will ensure that both quality and price are considered in the procurement process;
2. To set up a purchase order system that will serve as a contract between the Parish and vendors assuring that the Parish will receive the quality and quantity of materials ordered while assuring the vendor of satisfactory compensation;
3. To maintain procedures that will ensure that materials received meet the specification as outlined in the purchase order and that those materials are in satisfactory condition;
4. To maintain procedures that will ensure the prompt payment for materials that have been received in proper order;
5. To maintain appropriate lists of eligible vendors, both local and out-of-parish;
6. To maintain procedures for obtaining quotes and bids that will assure the best prices available for specified materials and also guaranteeing that State Bid Laws and Parish Procurement Procedures are followed;
7. To maintain records to adequately support that the Parish Procurement Procedures are being followed.

No purchase order will be issued without a properly executed requisition form, except under emergency situations. If the requisition form is not filled out properly, it will be returned for proper execution.

Retired and Senior Volunteer Program (RSVP)

RSVP (Retired and Senior Volunteer Program) is a network of national service programs that provides older Americans the opportunity to apply their life experience to meeting community needs. RSVP volunteers serve in a diverse range of nonprofit organizations, public agencies, and faith-based groups.

Risk Management

Risk Management is the practice of protecting an organization from financial harm by identifying, analyzing, and controlling risk at the lowest possible cost.” Risk Management is an ongoing process of identifying exposures, measuring them against the Parish’s loss withstanding capabilities, and the handling of risk with appropriate control, transfer and financing techniques. The St. Charles Parish Risk Manager has eighteen years of experience in Government Entity Risk and is a certified OHST (Occupational Health & Safety Technologist) by the American Board of Certified Safety Professionals, a CRM (Certified Risk Manager) by the National Alliance for Insurance, a CIC (Certified Insurance Counselor) by the National Alliance for Insurance, and one course certification from a CWCP (Certified Worker’s Compensation Professional) by the Louisiana Association of Self Insured Employers.

Risk Management functions include evaluating risk continually, providing written recommendations to the Administration and Department Heads, consulting with various departments on insurance coverage, analyze and trend losses from accidents to pinpoint corrective action to prevent recurrences, appraise Parish property for insurable values using National Software Marshall and Swift(saving the Parish tens of thousands of dollars because it’s done in house), monitor and oversee insurable lawsuits until settled or closed. Risk Management is responsible for all SIR (Self Insured Retention) Fund and In House Loss Fund (absorb expected losses vs. insuring them saves money), investigates and mitigates all accidents (auto liability, property damage, & general liability, worker’s compensation) and handles all claims start to final resolution on first and third party claims. The Safety activities include sending out weekly safety topic meetings, streets and roads and park inspections, on site for large and/or deep excavations involving Parish employees, assure proper personal protective equipment.

Wastewater

St. Charles Parish Department of Wastewater maintains approximately 343 lift stations, 314 miles of sewer lines, two mechanical treatment plants, and one oxidation pond. These treatment facilities have a capacity of 9.3 million gallons per day. The Wastewater Department prepares and submits a variety of monthly, quarterly, semi-annual and yearly reports as required by state, and federal agencies for these treatment facilities. The Department establishes and maintains databases for all pertinent information regarding plant records including, but not limited to, analytical results, flow measurements, overflows, etc. The Department also prepares and updates departmental environmental plans, i.e. Best Management Practices, Storm Water Pollution Prevention Plan, as required by state and federal agencies. All wastewater employees training and state certification must be tracked and kept up to date to ensure compliance.

Office Personnel duties include answering telephones responding to business and constituent requests such as inquiries, sewer leak adjustments, pool credits, complaints, inspections, and locations of sewer taps. Daily duties handled are work orders, and monitoring and generating radio complaint and other calls to field employees. Purchase requisitions are generated and maintained by matching and forwarding of dray tickets and routing invoices and files pertaining to these. The Department does research for sewer permit requests as to availability and subsequent purchasing of permits. The Department works with Waterworks in the generating of credits, sewer availabilities, irrigation meters, and recording of new sewer connections. Wastewater keeps personnel files for our employees generating and maintaining records for Time Sheets sent to courthouse, CDL records, absences, vacation scheduling, vaccinations, and other pertinent information needed by Wastewater. Travel arrangements for training are handled for our own department as well as appointments and other miscellaneous duties.

The Wastewater Field Foremen’s generate work assignments for the day. They supervise problem jobs, handle employee issues, and generate purchase requisitions, and order equipment and supplies. They also maintain various records in accordance with these duties. They and the field employees maintain the sewer lift stations, handle residential complaints by finding problems with lines using sewer cameras, digging up and repairing sewer leaks, marking requests for LA ONE CALL, and handling overflows, and installing sewer lines. Periodically they

also work with contractors working on sewer projects. A 24 hour on-call crew, including a supervisor, handles emergency complaints in conjunction with E.O.C. after hours. All plant and field employees are required to do maintenance and preparatory jobs needed during emergency situations such as hurricanes. All vehicles and equipment are to be generally maintained with minor repairs done.

Waterworks

St. Charles Parish Department of Waterworks has two surface treatment plants (East and West Banks) treating Mississippi River water for use by the entire parish. On average the department produces 3.2 billion gallons of water annually. The Distribution Maintenance crews are responsible for the maintenance of approximately 350 miles of piping and 2200 fire hydrants to provide potable water and fire protection to the residents of St. Charles Parish. Our Meter Readers annually read over 267,000 meters and this information is used by our Billing personnel to produce nearly 21,000 monthly bills, including sewer and garbage charges. The money from these bills is collected by our Customer Service staff and the money is used to for the operation of the Waterworks, without any sales or property taxes.

Workforce Investment Act (WIA)

Our WIA offices are government by the "Workforce Investment Act of 1998." This legislation provides the framework for a unique national workforce, also, a workforce that can be prepared through our system. At the St. Charles Parish office, we meet the needs of job seekers and those who want to further their careers. The St. Charles Parish office offers the following services at no cost to the citizens:

- Information about local, state and national labor market
- Job listings
- Hiring Requirements
- Job Referrals and Placement
- Quality Education and Training
- Testing and Assessment
- Job search and skills

In addition, our other services for Employers include:

- Recruitment and prescreening of qualified applicants
- Easy access to post job openings in our "LAVOS" Job Bank.
- Job and industry growth trends and forecast
- Wage data and other valuable labor market information
- Compliance information on Federal Legislation (i.e. Americans with Disabilities Act)

It is true that, in theory, not much has changed. Our goal has remained the same. We still want to do all that we can to create and develop a system of services for individuals to become self-sufficient. In addition, we want to better train job seekers in order that they may retain employment.

Unfortunately, our budget situation has changed and we are charged with providing the same level of services with half of the amount of funding and staff.

Without a doubt, our system is faced with real challenges. Locally we have already had to do what the state just now has to do. We have cut back on spending, asked eligible employees to retire and even had to lay off employees.

On a brighter note, we do have some highlights in our offices. We continue to meet and exceed state goals set for the area. We also partnered with other agencies in our system, working, closely with each other to streamline services. Another bright spot is that we have a strong regional Business Service Presence; we reach out to businesses to meet their needs as well as the needs of jobseekers.

2026 Annual Budget

Functional Units - major and non-major fund classification applied below

General Fund (Major)	Special Revenue	Debt Service	Capital Projects	Enterprise
Council	Parish Transportation (Non-major)	WB Hurricane Protection Levee Bond Sinking Fund (Non-major)	Recreation Facilities Construction Fund (Non-major)	Wastewater
Council - District I	Road Lighting (Non-major)	1/8 % Public Improvement Sales Tax Bond Sinking Fund (Non-major)	Westbank Hurricane Protection Levee Fund (Major)	Waterworks
Council - District II	Workforce Investment Act (Non-major)	1/2 % Public Improvement Sales Tax Bond Sinking Fund (Non-major)	GOMESA Construction Fund (Non-major)	Solid Waste Collection & Disposal
Council - District III	Criminal Court Fund (Non-major)	3/8 % Public Improvement Sales Tax Bond Sinking Fund (Non-major)	LCDBG Public Facilities Construction Fund (Non-major)	
Council - District IV	Roads and Drainage (Major)	1/2 % Public Improvement Sales Tax Bond Reserve Fund (Non-major)	Front Foot Assessment Capital Project Fund (Non-major)	
Council - District V	Flood Control	GOMESA Revenue Bond (Non-major)		
Council - District VI	Paved Streets	Hurricane Recovery Revenue Note Fund (Non-major)		
Council - District VII	Sidewalks and Crosswalks			
Council - Division A	Drainage			
Council - Division B	Recreation (Major)			
Ordinance & Proceedings	Mosquito Control (Non-major)			
Public Information	Retired Senior Volunteer Program (Non-major)			
Police Jury Association	Governmental Building M&O Fund (Non-major)			
District Court	Outer Flood Protection Fund (Major)			
District Court - Division C				
District Court - Division D				
District Court - Division E				
Grand Jury				
District Attorney				
Clerk of Court				
Ward Courts				
Parish President				
Registrar of Voters				
Elections				
Finance				
Purchasing				
Personnel				
Legal Services				
Taxation - Assessor				
Taxation - Collector				
Planning & Zoning				
Coastal Zone Management				
ICC Building Codes				
Data Processing				

General Fund (Major)	Special Revenue	Debt Service	Capital Projects	Enterprise
Information Technology				
Geographic Information Systems				
Research & Investigations				
Cable TV Administration				
General Government Building				
Retirement System Contributions				
Retired Employees' Group Insurance				
Risk Management				
Grants Administration				
Elevation Grant Program				
Sheriff				
Juvenile				
Emergency Preparedness				
Emergency Preparedness Subsidiary				
EOC - 24 Hour Coverage				
Motor Vehicles				
Coroner				
Animal Control				
Health & Safety Rehab				
Housing Preservation Grant				
Community Service				
Energy Assistance				
Summer Feeding				
Community Service Centers				
Commnity Services Subgrants				
CSBG - Administration				
CSBG - Program Activities				
Home Program				
CSBG CARES Act of 2020				
Community Center				
Revitalization Fund				
Parish Farm Agent				
Economic Development				
Tourist Information Center				
Veterans Administration				
Public Housing				
Debt Service				
Transfers				

PRESIDENT'S MISSIONS & GOALS

Annual Budget 2026



President’s Policy Statement, Strategic Goals, Accomplishments & Performance Measures

The below information represents the current goals and accomplishments of the current administration and will serve as a guide for all readers of the 2026 budget for the Parish of St. Charles. For more details about parish activities, see www.stcharlesparish-la.gov/government/parish-president/department-reports. The Parish’s strategic goals were compiled through various meetings between the executive staff and the department directors with the ultimate goals of achieving our Mission Statement.

Mission Statement

Our mission is to provide high quality, efficient services to sustain and enhance the quality of life for all residents of St. Charles Parish.

STRATEGIC PLAN	OUTCOME	Support Unit(s)	STRATEGIES	PERFORMANCE MEASURES
Hurricane Preparedness & Levee Protection	To provide to the residents and business owners within St. Charles Parish, a levee system that protects their homes and businesses, designed and constructed to a standard that meets the criteria for affordable FEMA flood insurance.	Department of Public Works (Roads and Drainage) Parish Administration Levee Protection Group	<ul style="list-style-type: none"> St. Charles Parish has established a department specifically dedicated to the construction of the Levee and continues to seek every funding source available to cash flow levee construction. Currently have \$15 million of levee projects under construction with another \$57 million budgeted in 2026. Build Kellogg Pump Station Tee- wall. This structure will meet FEMA’s 100 year flood protection requirement and block back flow/tidal surge of water during storm events. Continue working with USACE, CPRA, LBLD, North Lafourche Levee District, and the UBR engineering team on the UBR Study with a goal for a positive BCR and a positive final Chief’s Report. Continue working with LBLD and CPRA in developing a project to lift the Sunset Levee to elevation +7 1/2 to include recommendations for alignment options for the tee- wall at the end of Hwy. 306 Design and permitting of the new Montz pump stations 	<ul style="list-style-type: none"> To date, the Parish has lifted 2.6 miles of Magnolia Ridge levee to elevation +7 1/2 and building 2.6 miles of road at the toe of the levee. Built Paradis Canal flood control structure. This structure blocks the back flow/tidal surge of water during high tides/tidal surges and structurally ties together 8.6 miles of levee from Davis Pond Diversion Levee to the Sunset levee. Montz Pump Station- The target date is to bid the #1 -267cfs station (near CN Railroad) in November 2025; Cost range: \$12-15 million dollars. The target date is to bid the #2 -340cfs station (near KCS Railroad) in December 2025; Cost range: \$13-15 million dollars. The Sunset Pump Station Auto Bar Screen project is in the final design with both the 404/CU permitting and Chevron land donation near be completion. The goal is to bid January or February 2026; Cost range: \$15-18 million dollars. Sunset Pump Station Upgrade (New Engines, Pumps, Gearboxes)- The project is in the final design. The goal is to bid in fourth quarter of 2025; Cost range: \$9.5-11 million dollars.
Infrastructure Enhancements & Drainage Improvements	St. Charles Parish is in the process of developing a new Master Drainage Plan for both the East Bank and West Bank of the Parish. Fund were set aside in the 2024 Budget.	Department of Public Works (Roads and Drainage)	<ul style="list-style-type: none"> The plans will assist the Public Works Department in planning the maintenance on major canals within the Parish. By removing all vegetative overgrowth and other debris from the canals and ditches, the flow in these systems will be improved, reducing the high risk of flooding throughout the Parish. 	A preliminary draft of the Master Drainage Plans were completed in Q4 of 2022. Over \$69 Million is set aside and spent in the 2026 Budget related to these plans. The Projects that will result after the implementation of these plans will go into our Capital budgets for the next several years. The 2026 Budget includes \$24 million of said drainage improvement projects, with another \$17 million expected to be completed in 2025.

STRATEGIC PLAN	OUTCOME	Support Unit(s)	STRATEGIES	PERFORMANCE MEASURES
Hurricane Preparedness & Levee Protection	To provide to the residents and business owners within St. Charles Parish, a levee system that protects their homes and businesses, designed and constructed to a standard that meets the criteria for affordable FEMA flood insurance.	Department of Public Works (Roads and Drainage) Parish Administration Levee Protection Group	<ul style="list-style-type: none"> • St. Charles Parish has established a department specifically dedicated to the construction of the Levee and continues to seek every funding source available to cash flow levee construction. • Currently have \$15 million of levee projects under construction with another \$57 million budgeted in 2026. • Build Kellogg Pump Station Tee- wall. This structure will meet FEMA's 100 year flood protection requirement and block back flow/tidal surge of water during storm events. • Continue working with USACE, CPRA, LBLD, North Lafourche Levee District, and the UBR engineering team on the UBR Study with a goal for a positive BCR and a positive final Chief's Report. • Continue working with LBLD and CPRA in developing a project to lift the Sunset Levee to elevation +7 1/2 to include recommendations for alignment options for the tee- wall at the end of Hwy. 306 • Design and permitting of the new Montz pump stations 	<ul style="list-style-type: none"> • To date, the Parish has lifted 2.6 miles of Magnolia Ridge levee to elevation +7 1/2 and building 2.6 miles of road at the toe of the levee. • Built Paradis Canal flood control structure. This structure blocks the back flow/tidal surge of water during high tides/tidal surges and structurally ties together 8.6 miles of levee from Davis Pond Diversion Levee to the Sunset levee. • Montz Pump Station- The target date is to bid the #1 -267cfs station (near CN Railroad) in November 2025; Cost range: \$12-15 million dollars. The target date is to bid the #2 -340cfs station (near KCS Railroad) in December 2025; Cost range: \$13-15 million dollars. • The Sunset Pump Station Auto Bar Screen project is in the final design with both the 404/CU permitting and Chevron land donation near be completion. The goal is to bid January or February 2026; Cost range: \$15-18 million dollars. • Sunset Pump Station Upgrade (New Engines, Pumps, Gearboxes)- The project is in the final design. The goal is to bid in fourth quarter of 2025; Cost range: \$9.5-11 million dollars.
Effective Governance and Service Delivery	St. Charles Parish is recognized by citizens for having an effective Council that makes decisions in the best interest of citizens and delivers services effectively through a strong empowered Administration.	St. Charles Parish Council and Council Office	<ul style="list-style-type: none"> • Continue an operational and effectiveness review to identify opportunities to improve the efficiency and effectiveness of Parish Services • Continue to maintain high levels of community engagement and effective communications • Establish a financial policy framework that ensures the long-term sustainability of the Parish • Develop performance measures and report on progress through the budget and annual reporting processes. 	<ul style="list-style-type: none"> • Satisfaction with community engagement as measured through social media and town hall events • Bi-weekly council meetings offering public participation and engagement. • Year over year improvement against goals outlined in the operational efficiency and effectiveness review with the Parish President. • Continue to update our Parish Website daily as well the Parish Public Access television station in order to keep our residents as informed as possible. • Added JustFOIA to allow residents to make public records request for records online and with the implementation of our Laserfiche software, older files and records are more easily assessable.

STRATEGIC PLAN	OUTCOME	Support Unit(s)	STRATEGIES	PERFORMANCE MEASURES
Hurricane Preparedness & Levee Protection	To provide to the residents and business owners within St. Charles Parish, a levee system that protects their homes and businesses, designed and constructed to a standard that meets the criteria for affordable FEMA flood insurance.	Department of Public Works (Roads and Drainage) Parish Administration Levee Protection Group	<ul style="list-style-type: none"> • St. Charles Parish has established a department specifically dedicated to the construction of the Levee and continues to seek every funding source available to cash flow levee construction. • Currently have \$15 million of levee projects under construction with another \$57 million budgeted in 2026. • Build Kellogg Pump Station Tee- wall. This structure will meet FEMA's 100 year flood protection requirement and block back flow/tidal surge of water during storm events. • Continue working with USACE, CPRA, LBLD, North Lafourche Levee District, and the UBR engineering team on the UBR Study with a goal for a positive BCR and a positive final Chief's Report. • Continue working with LBLD and CPRA in developing a project to lift the Sunset Levee to elevation +7 1/2 to include recommendations for alignment options for the tee- wall at the end of Hwy. 306 • Design and permitting of the new Montz pump stations 	<ul style="list-style-type: none"> • To date, the Parish has lifted 2.6 miles of Magnolia Ridge levee to elevation +7 1/2 and building 2.6 miles of road at the toe of the levee. • Built Paradis Canal flood control structure. This structure blocks the back flow/tidal surge of water during high tides/tidal surges and structurally ties together 8.6 miles of levee from Davis Pond Diversion Levee to the Sunset levee. • Montz Pump Station- The target date is to bid the #1 -267cfs station (near CN Railroad) in November 2025; Cost range: \$12-15 million dollars. The target date is to bid the #2 -340cfs station (near KCS Railroad) in December 2025; Cost range: \$13-15 million dollars. • The Sunset Pump Station Auto Bar Screen project is in the final design with both the 404/CU permitting and Chevron land donation near be completion. The goal is to bid January or February 2026; Cost range: \$15-18 million dollars. • Sunset Pump Station Upgrade (New Engines, Pumps, Gearboxes)- The project is in the final design. The goal is to bid in fourth quarter of 2025; Cost range: \$9.5-11 million dollars.
Outstanding Quality of Life	St. Charles Parish residents experience a high quality of life by living in a vibrant and safe community that provides them with access to programs and services that meet their needs. To build and or renovate/enhance our Park systems as well as add new amenities to attract visitors from other areas to experience what the Parish has to offer.	Department of Parks and Recreation	<ul style="list-style-type: none"> • Continued growth in our Recreation Programs including the addition of two new park, which further enhance the Parish's quality of life initiatives. • Completed the new Veterans Memorial Plaza to honor all Veterans. • Continued our quest to add programming to enhance our offerings to our residents. Several Programs were added such as; Bean Bag Baseball, SCP Corn Hole League, Adult Cabbage Ball, and our 3rd Annual Fish Dat Rodeo • The East Bank won the Louisiana Conference, South Central Region competition for best tasting water • To promote a parish that is safe, environmentally conscious and provides cultural and aesthetic enjoyments 	<ul style="list-style-type: none"> • Welcomed two new parks to our structure in 2025, Pretty Acres Park located in Hahnville, which consists of Playground Equipment to serve the River Road Estates neighborhood. We also saw our partnership with the Ed Reed Foundation bear fruit in the form of Parquet Park, located in St. Rose the park consist of a Turf Field,⁽²⁾ Outdoor Basketball Courts, Playground Equipment, Walking Path and Parking • \$4 million is set aside in the budget for the construction of the new Westbank Boat Launch as well as \$6 million set aside for a new gymnasium at the East Bank Bridge Park • Continue to make upgrades to our Water system, including \$9.1 Million of infrastructure improvements in the 2026 budget

STRATEGIC PLAN	OUTCOME	Support Unit(s)	STRATEGIES	PERFORMANCE MEASURES
<p>Hurricane Preparedness & Levee Protection</p>	<p>To provide to the residents and business owners within St. Charles Parish, a levee system that protects their homes and businesses, designed and constructed to a standard that meets the criteria for affordable FEMA flood insurance.</p>	<p>Department of Public Works (Roads and Drainage) Parish Administration Levee Protection Group</p>	<ul style="list-style-type: none"> • St. Charles Parish has established a department specifically dedicated to the construction of the Levee and continues to seek every funding source available to cash flow levee construction. • Currently have \$15 million of levee projects under construction with another \$57 million budgeted in 2026. • Build Kellogg Pump Station Tee- wall. This structure will meet FEMA's 100 year flood protection requirement and block back flow/tidal surge of water during storm events. • Continue working with USACE, CPRA, LBLD, North Lafourche Levee District, and the UBR engineering team on the UBR Study with a goal for a positive BCR and a positive final Chief’s Report. • Continue working with LBLD and CPRA in developing a project to lift the Sunset Levee to elevation +7 1/2 to include recommendations for alignment options for the tee- wall at the end of Hwy. 306 • Design and permitting of the new Montz pump stations 	<ul style="list-style-type: none"> • To date, the Parish has lifted 2.6 miles of Magnolia Ridge levee to elevation +7 1/2 and building 2.6 miles of road at the toe of the levee. • Built Paradis Canal flood control structure. This structure blocks the back flow/tidal surge of water during high tides/tidal surges and structurally ties together 8.6 miles of levee from Davis Pond Diversion Levee to the Sunset levee. • Montz Pump Station- The target date is to bid the #1 -267cfs station (near CN Railroad) in November 2025; Cost range: \$12-15 million dollars. The target date is to bid the #2 -340cfs station (near KCS Railroad) in December 2025; Cost range: \$13-15 million dollars. • The Sunset Pump Station Auto Bar Screen project is in the final design with both the 404/CU permitting and Chevron land donation near be completion. The goal is to bid January or February 2026; Cost range: \$15-18 million dollars. • Sunset Pump Station Upgrade (New Engines, Pumps, Gearboxes)- The project is in the final design. The goal is to bid in fourth quarter of 2025; Cost range: \$9.5-11 million dollars.
<p>Vibrant & Growing Economy</p>	<p>To build a diverse economy with the ability to sustain during economic changes</p>	<p>St. Charles Parish Department of Planning and Zoning Department of Economic Development</p>	<ul style="list-style-type: none"> • Continue its focus on catalyzing the COVID economic recovery. Helping small and locally owned businesses and fostering a climate that induces investment and job opportunities will remain a priority • During 2024, the Planning & Zoning Department will embark on an update of the Comprehensive Land Use Plan. Within this initiative, stakeholders will participate in an Economic Development Strategic Planning process which will consider policies and strategies that will build on the existing tax base to create a balanced, resilient economy and bring a wider variety of jobs to the community • In partnership with the Planning & Zoning Department, a single source provider of permitting and business technical assistance will be implemented. Included in this program will be an expansion of small business resources by leveraging LED’s Small Business Services. Through initiatives like the Small & Emerging Business Development Program, the Hudson Initiative, Economic Gardening Initiative, and Veterans First Business Initiative, registered small businesses can qualify for set aside procurement opportunities and free counseling services 	<ul style="list-style-type: none"> • For much of 2025, the Parish focused on providing help and support to businesses hurting from the economic shutdown caused by the pandemic as well as the devastating impacts of Hurricane Ida. The Parish successfully advocated for the establishment of local financial assistance programs for certain businesses. The Parish’s role in identify and promoting participating local lenders and their representatives and helping owners/operators navigate the onerous federal financial assistance application process are contributing factors to securing over \$51 million of loans and grants to local businesses • The Department of Economic Development facilitated the recruitment of several companies and new types of businesses to St. Charles Parish. These companies are expected to create over 50 new jobs in 2026 and both will recognize St. Charles Parish as its corporate headquarters • Sales tax revenues for 2026 are projected to increase nearly 1% over 2025 revenues, allowing for more capital infrastructure projects as well as quality of life projects that are budgeted for 2026.

BUDGET ORDINANCE & SUMMARY

Annual Budget 2026



**Governmental Funds
Consolidated Operating and Capital Budget Summary Statement
Fiscal Year Ending December 31, 2026**

Description	2024			2025			% Change Last Adopted vs Projected Actual	2026	
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End		Proposed Budget	% Change Projected Actual vs Proposed
Revenues:									
Taxes:									
Ad Valorem taxes	\$ 40,554,339	\$ 41,989,000	\$ 42,051,979	\$ 42,586,503	\$ 142,701	\$ 42,729,204	1.61%	\$ 42,358,000	-0.87%
Sales taxes	45,027,126	56,130,789	56,130,789	18,765,824	29,661,526	48,427,350	-13.72%	52,266,737	7.93%
Other taxes	1,502,435	1,437,000	1,437,000	121,084	1,367,116	1,488,200	3.56%	1,436,600	-3.47%
Licenses and permits	1,529,234	1,457,550	1,457,550	1,315,858	120,663	1,436,520	-1.44%	1,422,350	-0.99%
Intergovernmental revenues	20,955,696	56,917,419	73,520,089	6,883,693	13,119,472	20,003,164	-72.79%	77,793,561	288.91%
Fees, charges, and commissions	2,913,362	1,028,250	4,778,250	4,066,067	1,176,683	5,242,749	9.72%	2,013,400	-61.60%
Fines and forfeitures	1,306,778	1,536,700	1,536,700	536,829	653,122	1,189,950	-22.56%	1,257,975	5.72%
Investment earnings	7,885,595	7,366,240	7,366,240	2,908,337	3,763,914	6,672,251	-9.42%	6,079,870	-8.88%
Miscellaneous	1,389,754	1,164,882	1,164,882	806,178	435,823	1,241,999	6.62%	1,155,858	-6.94%
Total Revenues	123,064,319	169,027,830	189,443,479	77,990,373	50,441,020	128,431,387		185,784,351	
Expenditures:									
Personal Services	39,972,799	45,577,104	45,577,104	19,093,584	20,853,747	39,947,321	-12.35%	47,388,197	18.63%
Operating Services	20,851,358	24,150,831	25,603,120	8,600,669	15,293,144	23,893,806	-6.68%	27,032,042	13.13%
Materials & Supplies	6,642,195	8,605,885	8,895,885	3,463,838	5,250,106	8,713,941	-2.05%	9,135,921	4.84%
Other Charges	1,537,636	1,023,716	1,144,115	211,614	643,496	855,109	-25.26%	1,078,178	26.09%
Debt Service	10,997,642	3,755,121	3,755,121	2,887,311	867,311	3,754,621	-0.01%	3,749,019	-0.15%
Capital Outlay	47,040,172	182,557,472	202,886,086	12,643,331	85,796,486	98,439,815	-51.48%	155,241,346	57.70%
Intergovernmental	7,411,955	9,652,786	19,261,564	4,955,719	5,118,859	10,074,578	-47.70%	13,498,682	33.99%
Total Expenditures	134,453,757	275,322,915	307,122,995	51,856,066	133,823,149	185,679,191		257,123,385	
Excess (Deficiency) of Revenues Over Expenditures	(11,389,438)	(106,295,085)	(117,679,516)	26,134,307	(83,382,129)	(57,247,804)		(71,339,034)	
Other Financing Sources (Uses):									
Transfer in	13,888,460	39,151,769	52,427,609	3,663,052	13,234,077	16,897,129	-67.77%	43,290,086	156.20%
Transfer out	(16,248,602)	(42,303,125)	(55,578,965)	(3,668,052)	(15,559,043)	(19,227,095)	-65.41%	(47,493,298)	147.01%
Proceeds from the sale of assets	39,489	176,000	176,000	44,340	18,156	62,496	-64.49%	170,000	172.02%
Total Other Financing Sources	(2,320,653)	(2,975,356)	(2,975,356)	39,340	(2,306,810)	(2,267,470)		(4,033,212)	
Net change in Fund Balance	(13,710,091)	(109,270,441)	(120,654,872)	26,173,647	(85,688,939)	(59,515,274)		(75,372,246)	
Fund Balance - Beginning	169,191,064	135,966,497	152,441,707			155,480,973		95,965,699	
Fund Balance - Ending	\$ 155,480,973	\$ 26,696,056	\$ 31,786,835			\$ 95,965,699		\$ 20,593,453	

**Governmental - Major Funds
Consolidated Operating And Capital Budget Summary Statement
Fiscal Year Ending December 31, 2026**

Description	2024			2025			% Change Last Adopted vs Projected Actual	2026		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End		Proposed Budget	% Change Projected Actual vs Proposed	
Revenues:										
Taxes:										
Ad Valorem taxes	\$ 34,481,377	\$ 35,691,000	\$ 35,753,979	\$ 36,181,826	\$ 130,699	\$ 36,312,525	1.56%	\$ 36,022,000	-0.80%	
Sales taxes	44,678,473	55,788,091	55,788,091	18,588,044	29,488,928	48,076,972	-13.82%	51,917,455	7.99%	
Other taxes	1,502,435	1,437,000	1,437,000	121,084	1,367,116	1,488,200	3.56%	1,436,600	-3.47%	
Licenses and permits	1,529,234	1,457,550	1,457,550	1,315,858	120,663	1,436,520	-1.44%	1,422,350	-0.99%	
Intergovernmental revenues	18,396,532	22,347,405	38,587,461	5,179,953	10,306,148	15,486,101	-59.87%	44,943,063	190.22%	
Fees, charges, and commissions	2,865,422	986,250	4,736,250	4,048,660	1,156,090	5,204,749	9.89%	1,971,400	-62.12%	
Fines and forfeitures	79,729	106,200	106,200	32,910	44,040	76,950	-27.54%	80,475	4.58%	
Investment earnings	6,635,605	6,183,150	6,183,150	2,427,204	3,223,746	5,650,950	-8.61%	5,045,950	-10.71%	
Miscellaneous	1,295,113	1,096,500	1,096,500	776,754	404,130	1,180,882	7.70%	1,101,100	-6.76%	
Total Revenues	111,463,920	125,093,146	145,146,181	68,672,293	46,241,560	114,913,849		143,940,393		
Expenditures:										
Personal Services	38,730,273	44,164,164	44,164,164	18,564,656	20,315,243	38,879,891	-11.97%	46,415,480	19.38%	
Operating Services	17,077,794	19,687,619	21,077,294	7,261,147	12,757,340	20,018,480	-5.02%	22,816,630	13.98%	
Materials & Supplies	6,609,741	8,485,744	8,775,744	3,435,223	5,161,712	8,596,932	-2.04%	9,033,960	5.08%	
Other Charges	1,507,540	932,751	1,053,150	210,834	613,123	823,956	-21.76%	1,049,728	27.40%	
Debt Service	-	1,000	1,000	-	500	500	-50.00%	1,000	100.00%	
Capital Outlay	45,034,114	137,434,485	156,811,497	12,233,593	76,845,327	89,078,918	-43.19%	115,557,623	29.72%	
Intergovernmental	6,648,027	8,837,286	18,446,064	4,458,807	4,821,178	9,279,985	-49.69%	12,718,432	37.05%	
Total Expenditures	115,607,489	219,543,049	250,328,913	46,164,260	120,514,423	166,678,662		207,592,853		
Excess (deficiency) of revenues over expenditures	(4,143,569)	(94,449,903)	(105,182,732)	22,508,033	(74,272,863)	(51,764,813)		(63,652,460)		
Other financing sources (uses):										
Transfer in	11,057,357	34,706,447	47,982,287	6,524	12,855,340	12,861,864	-73.19%	39,325,054	205.75%	
Transfer out	(12,474,045)	(38,358,765)	(51,634,605)	(2,801,834)	(12,712,134)	(15,513,968)	-69.95%	(43,704,448)	181.71%	
Proceeds from the sale of assets	39,489	176,000	176,000	44,340	18,156	62,496	-64.49%	170,000	172.02%	
Total Other Financing Sources	(1,377,199)	(3,476,318)	(3,476,318)	(2,750,970)	161,362	(2,589,608)		(4,209,394)		
Net change in Fund Balance	(5,520,768)	(97,926,221)	(108,659,050)	19,757,063	(74,111,501)	(54,354,421)		(67,861,854)		
Fund Balance - Beginning	138,901,379	115,788,295	130,341,344			133,380,611		79,026,190		
Fund Balance - Ending	\$ 133,380,611	\$ 17,862,074	\$ 21,682,294			\$ 79,026,190		\$ 11,164,336		

**Governmental - Nonmajor Funds
Consolidated Operating And Capital Budget Summary Statement
Fiscal Year Ending December 31, 2026**

Description	2024			2025			% Change Last Adopted vs Projected Actual	2026	
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End		Proposed Budget	% Change Projected Actual vs Proposed
Revenues:									
Taxes:									
Ad Valorem taxes	\$ 6,072,962	\$ 6,298,000	\$ 6,298,000	\$ 6,404,677	\$ 12,002	\$ 6,416,679	1.88%	\$ 6,336,000	-1.26%
Sales taxes	348,653	342,698	342,698	177,780	172,598	350,378	2.24%	349,282	-0.31%
Intergovernmental revenues	2,559,164	34,570,014	34,932,628	1,703,740	2,813,324	4,517,063	-87.07%	32,850,498	627.25%
Fees, charges, and commissions	47,940	42,000	42,000	17,407	20,593	38,000	-9.52%	42,000	10.53%
Fines and forfeitures	1,227,049	1,430,500	1,430,500	503,919	609,082	1,113,000	-22.20%	1,177,500	5.80%
Investment earnings	1,249,990	1,183,090	1,183,090	481,133	540,168	1,021,301	-13.68%	1,033,920	1.24%
Miscellaneous	94,641	68,382	68,382	29,424	31,693	61,117	-10.62%	54,758	-10.40%
Total Revenues	11,600,399	43,934,684	44,297,298	9,318,080	4,199,460	13,517,538		41,843,958	
Expenditures:									
Personal Services	1,242,526	1,412,940	1,412,940	528,928	538,504	1,067,430	-24.45%	972,717	-8.87%
Operating Services	3,773,564	4,463,212	4,525,826	1,339,522	2,535,804	3,875,326	-14.37%	4,215,412	8.78%
Materials & Supplies	32,454	120,141	120,141	28,615	88,394	117,009	-2.61%	101,961	-12.86%
Other Charges	30,096	90,965	90,965	780	30,373	31,153	-65.75%	28,450	-8.68%
Debt Service	10,997,642	3,754,121	3,754,121	2,887,311	866,811	3,754,121	0.00%	3,748,019	-0.16%
Capital Outlay	2,006,058	45,122,987	46,074,589	409,738	8,951,159	9,360,897	-79.68%	39,683,723	323.93%
Intergovernmental	763,928	815,500	815,500	496,912	297,681	794,593	-2.56%	780,250	-1.81%
Total Expenditures	18,846,268	55,779,866	56,794,082	5,691,806	13,308,726	19,000,529		49,530,532	
Excess (deficiency) of revenues over expenditures	(7,245,869)	(11,845,182)	(12,496,784)	3,626,274	(9,109,266)	(5,482,991)		(7,686,574)	
Other financing sources (uses):									
Transfer in	2,831,103	4,445,322	4,445,322	3,656,528	378,737	4,035,265	-9.22%	3,965,032	-1.74%
Transfer out	(3,774,557)	(3,944,360)	(3,944,360)	(866,218)	(2,846,909)	(3,713,127)	-5.86%	(3,788,850)	2.04%
Total Other Financing Sources	(943,454)	500,962	500,962	2,790,310	(2,468,172)	322,138		176,182	
Net change in Fund Balance	(8,189,323)	(11,344,220)	(11,995,822)	6,416,584	(11,577,438)	(5,160,853)		(7,510,392)	
Fund Balance - Beginning	30,289,685	20,178,202	22,100,363			22,100,362		16,939,509	
Fund Balance - Ending	\$ 22,100,362	\$ 8,833,982	\$ 10,104,541			\$ 16,939,509		\$ 9,429,117	

**Proprietary Funds
Consolidated Operating And Capital Budget Summary Statement
Fiscal Year Ending December 31, 2026**

Description	2024			2025			2026		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
Operating revenues									
Ad Valorem Taxes	\$ 4,826,946	\$ 5,014,000	\$ 5,014,000	\$ 5,082,938	\$ 9,713	\$ 5,092,651	1.57%	\$ 5,095,000	0.05%
Charges for services	30,079,339	30,535,794	30,535,794	14,037,341	16,304,975	30,342,316	-0.63%	31,012,655	2.21%
Connection and service fees	519,802	414,564	414,564	345,211	150,989	496,200	19.69%	510,928	2.97%
Delinquent charges	586,886	501,617	501,617	288,949	463,053	752,002	49.92%	789,603	5.00%
Intergovernmental revenues	3,730,845	-	-	149,824	-	149,824	0.00%	-	-100.00%
Non-employer contributions	115,517	-	-	-	-	-	0.00%	-	0.00%
OPEB Contributions	312,162	-	-	-	-	-	0.00%	-	0.00%
Miscellaneous	88,216	45,500	45,500	32,548	22,702	55,250	21.43%	56,250	1.81%
Total Operating revenues	40,259,713	36,511,475	36,511,475	19,936,811	16,951,432	36,888,243		37,464,436	
Operating expenses									
Personal Services	12,866,793	15,798,570	15,798,570	6,672,586	7,093,830	13,766,415	-12.86%	15,745,416	14.38%
Operating Services	10,689,840	12,128,492	12,128,492	4,426,365	7,303,419	11,729,780	-3.29%	12,265,803	4.57%
Material & Supplies	4,130,547	4,298,696	4,298,696	1,859,627	2,126,322	3,985,947	-7.28%	5,416,759	35.90%
Other Charges	7,889,304	8,010,827	8,010,827	13,839	8,312,708	8,326,545	3.94%	8,554,988	2.74%
Intergovernmental	429,383	425,161	425,161	285,266	49,965	335,231	-21.15%	428,396	27.79%
Total Operating expenses	36,005,867	40,661,746	40,661,746	13,257,683	24,886,244	38,143,918		42,411,362	
Operating Income (loss)	4,253,846	(4,150,271)	(4,150,271)	6,679,128	(7,934,812)	(1,255,675)		(4,946,926)	
Non-operating revenues (expenses)									
Investment earnings	1,458,777	1,363,707	1,363,707	473,035	956,637	1,429,672	4.84%	1,288,129	-9.90%
Judgements Recovered	2,489,801	-	-	-	-	-	0.00%	-	0.00%
Proceeds/(Loss) on sale of Assets	72,185	28,000	28,000	555	27,445	28,000	0.00%	28,000	0.00%
Amortication - Expense	(1,132)	-	-	-	-	-	0.00%	-	0.00%
Bond interest and paying agent fees	(482,874)	(342,087)	(342,087)	(265,182)	(1,513,440)	(1,778,622)	419.93%	(1,778,985)	0.02%
Total Non-operating revenues (expenses)	3,536,757	1,049,620	1,049,620	208,408	(529,358)	(320,950)		(462,856)	
Income (loss) before contributions and transfers	7,790,603	(3,100,651)	(3,100,651)	6,887,536	(8,464,170)	(1,576,625)	-49.15%	(5,409,782)	243.12%
Issuance of Bond	-	4,000,000	4,000,000	-	5,550,000	5,550,000	38.75%	10,750,000	93.69%
Capital Contributions of Donated Assets	2,685,043	-	-	-	-	-	0.00%	-	0.00%
Transfer in	1,484,000	1,484,000	1,484,000	-	1,486,000	1,486,000	0.13%	5,089,000	242.46%
Transfer out	(1,177,547)	(1,263,000)	(1,263,000)	-	(1,298,000)	(1,298,000)	2.77%	(1,308,000)	0.77%
Change in Net Position	10,782,099	1,120,349	1,120,349			4,161,375		9,121,218	
Total net position - Beginning	116,674,813	121,995,911	121,995,911			127,456,912	4.48%	131,618,287	3.26%
Total net position - Beginning as restated	116,674,813	121,995,911	121,995,911			127,456,912	4.48%	131,618,287	3.26%
Total net position - Ending	\$ 127,456,912	\$ 123,116,260	\$ 123,116,260			\$ 131,618,287		\$ 140,739,505	
Net investment in capital assets	\$ 106,705,992	\$ 85,968,364	\$ 85,968,364			\$ 128,356,031		\$ 93,381,402	
Restricted for debt service	3,477,213	2,960,622	2,960,622			2,975,364		2,965,467	

Proprietary Funds (Continued)
Consolidated Operating And Capital Budget Summary Statement
Fiscal Year Ending December 31, 2026

Description	2024		2025				2026		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
Restricted for capital projects	8,918,691	20,770,571	20,770,571			20,215,258		19,870,089	
Unrestricted	\$ 8,355,016	\$ 13,416,703	\$ 13,416,703			\$ (19,928,366)		\$ 24,522,547	

**2026 Consolidated Financial Schedule
All Funds**

Revenues and Other Financing Sources	
Sales Tax	\$ 52,266,737
Ad Valorem Tax	47,271,500
Other Tax	1,427,000
Licenses and Permits	1,422,350
State and Federal Grants	50,325,228
Charges for Services	34,712,455
Interest Income	7,604,469
Miscellaneous Income	2,551,300
Issuance of Bond	4,000,000
Transfers	46,460,634
	\$ 248,041,673
Expenditures and Other Financing Uses	
General Fund	\$ 79,393,709
Parish Transportation Fund	550,000
Road Lighting District 1	2,428,377
Workforce Investment Act	944,927
Criminal Court Fund	1,225,500
Road and Drainage	69,058,405
Recreation	22,134,859
Mosquito Control	1,787,793
Government Buildings M&O (Emergency 911)	2,230,000
Flood Protection Fund	65,582,536
Debt Service Funds	4,797,877
Capital Project Funds	37,866,450
Wastewater Fund	20,248,454
Waterworks Fund	19,399,659
Solid Waste Fund	5,753,259
	\$ 333,401,805

GENERAL FUND

Annual Budget 2026



**General Fund
Summary Statement**

Description	2024			2025			2026		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
Revenues:									
Taxes:									
Ad Valorem taxes	\$ 6,949,932	\$ 7,212,500	\$ 7,212,500	\$ 7,311,513	\$ 76,487	\$ 7,388,000	2.43%	\$ 7,225,000	-2.21%
Sales taxes	20,664,876	25,833,000	25,833,000	8,579,604	13,309,396	21,889,000	-15.27%	24,000,000	9.64%
Other taxes	1,502,435	1,437,000	1,437,000	121,084	1,367,116	1,488,200	3.56%	1,436,600	-3.47%
Licenses and permits	1,529,234	1,457,550	1,457,550	1,315,858	120,663	1,436,520	-1.44%	1,422,350	-0.99%
Intergovernmental revenues	6,659,374	5,417,114	16,362,466	1,199,901	6,998,410	8,198,311	-49.90%	11,029,614	34.54%
Fees, charges, and commissions	1,091,280	854,850	854,850	510,530	452,260	962,789	12.63%	872,600	-9.37%
Fines and forfeitures	79,729	106,200	106,200	32,910	44,040	76,950	-27.54%	80,475	4.58%
Investment earnings	2,218,796	1,453,800	1,453,800	800,183	786,017	1,586,200	9.11%	1,152,300	-27.35%
Miscellaneous	1,887,142	894,400	894,400	399,698	557,398	957,096	7.01%	991,300	3.57%
Total Revenues	42,582,798	44,666,414	55,611,766	20,271,281	23,711,787	43,983,066		48,210,239	
Expenditures:									
Personal Services	18,616,939	21,262,159	21,262,159	9,054,303	9,935,111	18,989,407	-10.69%	21,439,377	12.90%
Operating Services	9,059,772	11,880,993	12,710,668	4,057,413	7,334,221	11,391,628	-10.38%	13,916,598	22.17%
Materials & Supplies	1,102,052	1,871,149	1,901,149	559,480	1,308,855	1,868,334	-1.73%	2,050,455	9.75%
Other Charges	132,890	853,701	974,100	181,450	566,957	748,406	-23.17%	930,078	24.27%
Debt Service	-	1,000	1,000	-	500	500	-50.00%	1,000	100.00%
Capital Outlay	3,792,022	2,537,942	2,978,942	403,126	2,390,217	2,793,342	-6.23%	3,458,736	23.82%
Intergovernmental	5,254,754	5,488,094	15,546,872	3,371,918	4,664,666	8,036,584	-48.31%	10,434,366	29.84%
Total Expenditures	37,958,429	43,895,038	55,374,890	17,627,690	26,200,527	43,828,201		52,230,610	
Excess (deficiency) of revenues over expenditures	4,624,369	771,376	236,876	2,643,591	(2,488,740)	154,865		(4,020,371)	
Other financing sources (uses):									
Transfer in	3,488,088	3,870,860	3,870,860	6,524	3,873,776	3,880,300	0.24%	3,896,100	0.41%
Transfer out	(5,811,727)	(32,273,187)	(45,549,027)	(150,000)	(10,106,246)	(10,256,246)	-77.48%	(40,178,954)	291.75%
Proceeds from the sale of assets	23,006	25,000	25,000	10,350	14,650	25,000	0.00%	20,000	-20.00%
Total Other Financing Sources	(2,300,633)	(28,377,327)	(41,653,167)	(133,126)	(6,217,820)	(6,350,946)		(36,262,854)	
Net change in Fund Balance	2,323,736	(27,605,951)	(41,416,291)	2,510,465	(8,706,560)	(6,196,081)		(40,283,225)	
Fund Balance - Beginning	51,476,422	35,502,971	53,649,429			53,800,158		47,604,077	
Fund Balance - Ending	\$ 53,800,158	\$ 7,897,020	\$ 12,233,138			\$ 47,604,077		\$ 7,320,852	

General Fund Revenues Summary Statement

Description	2024			2025			2026		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
Ad Valorem	\$ 6,949,932	\$ 7,212,500	\$ 7,212,500	\$ 7,311,513	\$ 76,487	\$ 7,388,000	2.43%	\$ 7,225,000	-2.21%
General Sales Tax (1-2%)	11,659,780	14,600,000	14,600,000	4,826,439	7,516,561	12,343,000	-15.46%	13,600,000	10.18%
General Sales Tax (3-8%)	9,005,096	11,233,000	11,233,000	3,753,165	5,792,835	9,546,000	-15.02%	10,400,000	8.95%
Hotel/Motel Tax	4,263	-	-	5,662	5,338	11,000	0.00%	9,600	-12.73%
Alcoholic Beverages	37,210	37,000	37,000	8,008	29,192	37,200	0.54%	37,000	-0.54%
Airport Expansion Agree	1,001,701	900,000	900,000	-	1,000,000	1,000,000	11.11%	950,000	-5.00%
Cable Tv - Parishwide	459,261	500,000	500,000	107,414	332,586	440,000	-12.00%	440,000	0.00%
Alcoholic Bev - Low Content	4,398	4,500	4,500	4,279	91	4,370	-2.89%	4,300	-1.60%
Alcoholic Bev - High Content	8,220	8,000	8,000	8,181	220	8,400	5.00%	8,000	-4.76%
Occupational - General	893,720	850,000	850,000	825,120	33,580	858,700	1.02%	850,000	-1.01%
Insurance License Tax	622,846	595,000	595,000	478,278	86,722	565,000	-5.04%	560,000	-0.88%
License - Taxi Cabs	50	50	50	-	50	50	0.00%	50	0.00%
Civil Defense	95,575	30,000	30,000	-	10,000	10,000	-66.67%	30,000	200.00%
Dept of HUD	93	-	-	-	-	-	0.00%	-	0.00%
Housing & Urban Development	102,145	-	-	16,780	13,220	30,000	0.00%	25,000	-16.67%
Disaster Relief (Fema)	948,489	-	-	1,916	84	2,000	0.00%	-	-100.00%
Hazard Mitigation Grant	2,907,308	3,000,000	13,945,352	409,226	5,436,026	5,845,252	-58.08%	8,061,700	37.92%
USDA Housing Grant	-	103,375	103,375	53,496	47,978	101,474	-1.84%	512,200	404.76%
LIHWAP- LOW INCOME HOUSEHOLD	-	-	-	-	-	-	-	-	-
ASSISTANCE PROGRAM	-	10,000	10,000	-	-	-	-100.00%	-	0.00%
CSBG - Administration	34,750	29,927	29,927	12,699	12,955	25,654	-14.28%	25,600	-0.21%
CSBG - Program Activities	85,129	78,728	78,728	32,948	28,219	61,167	-22.31%	61,500	0.54%
Summer Feeding Program	21,137	11,000	11,000	-	20,000	20,000	81.82%	15,000	-25.00%
LIHEAP - Energy Assistance	45,562	44,077	44,077	20,269	20,460	40,729	-7.60%	42,000	3.12%
Home Program	133,026	108,610	108,610	78,622	147,246	225,868	107.96%	328,239	45.32%
Land Lease	25,950	24,000	24,000	26,802	-	26,802	11.68%	25,000	-6.72%
Dept. of Health & Human Services	19,866	19,866	19,866	19,866	-	19,866	0.00%	19,866	0.00%
Mass Transit Assistance	71,659	75,000	75,000	36,495	43,505	80,000	6.67%	75,000	-6.25%
Highway Fund #2	50,000	50,000	50,000	-	50,000	50,000	0.00%	50,000	0.00%
LA. Hwy. Safety Commission	114,776	110,000	110,000	22,323	92,677	115,000	4.55%	110,000	-4.35%
Dept. Of Natural Resources	21,809	21,809	21,809	-	21,809	21,809	0.00%	21,809	0.00%
Economic Dev. Enterprise Fund	148,007	229,222	229,222	31,798	118,202	150,000	-34.56%	125,000	-16.67%
Dept of State Treasury	152,908	-	-	-	-	-	0.00%	-	0.00%
Allison Flood	452	400	400	-	450	450	12.50%	400	-11.11%
Severance Tax	839,492	700,000	700,000	144,346	405,654	550,000	-21.43%	750,000	36.36%
Parish Royalty Fund	431,077	300,000	300,000	61,841	268,159	330,000	10.00%	300,000	-9.09%
Video Poker Revenues	337,469	370,000	370,000	162,548	227,452	390,000	5.41%	350,000	-10.26%
State Payments In Lieu Of Taxes	48,149	71,000	71,000	47,926	23,964	71,890	1.25%	71,000	-1.24%
State Pay. In Lieu Of Taxes - Comm. Services	20,000	30,000	30,000	20,000	10,000	30,000	0.00%	30,000	0.00%
LACAP - Share the Warmth	346	100	100	-	350	350	250.00%	300	-14.29%
Local Corporate Grant	4,200	-	-	-	-	-	0.00%	-	0.00%
Court Cost, Fees, Charges	12,154	16,000	16,000	7,895	10,105	18,000	12.50%	15,000	-16.67%
Zoning Subdivision Fees	191,556	160,000	160,000	70,654	74,346	145,000	-9.38%	160,000	10.34%
Sale Of Maps & Publications & Audits	69	100	100	-	50	50	-50.00%	100	100.00%
Bookkeeping & Adm. Services	11,513	9,500	9,500	5,901	6,599	12,500	31.58%	10,000	-20.00%
Miscellaneous Revenue	2,468	1,500	1,500	948	108	1,056	-29.60%	2,000	89.39%
Motor Vehicle Transactions	10,188	8,500	8,500	4,536	4,964	9,500	11.76%	9,000	-5.26%
Driver'S License Reinstatement Fee	1,893	1,500	1,500	-	1,700	1,700	13.33%	1,500	-11.76%
Sewer Charges	100	-	-	-	-	-	0.00%	-	0.00%

**General Fund Revenues (Continued)
Summary Statement**

Description	2024			2025			2026		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
Inspection Fees	461,838	420,000	420,000	194,264	185,736	380,000	-9.52%	420,000	10.53%
Weed & Grass Cutting Charges	26,616	8,000	8,000	9,357	16,643	26,000	225.00%	25,000	-3.85%
Weed & Grass - Tax Roll	99,074	14,000	14,000	105,611	50,271	155,882	1013.44%	30,000	-80.75%
Derelict Structure Charges	62,376	1,500	1,500	3,628	(28)	3,600	140.00%	2,000	-44.44%
Animal Control	72,378	55,000	55,000	23,869	26,131	50,000	-9.09%	50,000	0.00%
Coroner Other Fees -Cremations	570	2,000	2,000	-	500	500	-75.00%	2,500	400.00%
Institutional Charges	66,100	50,000	50,000	32,600	39,400	72,000	44.00%	65,000	-9.72%
Rental Of Parks & Bldg.	39,503	78,000	78,000	32,657	22,344	55,000	-29.49%	50,000	-9.09%
Reg. Fees - Summer Camp	12,323	8,500	8,500	9,157	2,094	11,251	32.36%	10,000	-11.12%
Yth-Sr Special Athletes	-	-	-	15	(15)	-	0.00%	-	0.00%
Recreation Concessions	1,552	750	750	-	750	750	0.00%	500	-33.33%
Facility Use Fees	19,109	20,000	20,000	9,453	10,547	20,000	0.00%	20,000	0.00%
Court Fines	2,766	3,200	3,200	1,139	1,561	2,700	-15.63%	2,500	-7.41%
Witness Fees - Deputies	475	500	500	125	125	250	-50.00%	475	90.00%
Criminal Jury Fees	63,731	85,000	85,000	26,360	33,640	60,000	-29.41%	65,000	8.33%
Drug Asst. Fins -Juvenile Fees	12,757	17,500	17,500	5,286	8,714	14,000	-20.00%	12,500	-10.71%
Interest Earnings	2,113,519	1,450,000	1,450,000	798,837	784,163	1,583,000	9.17%	1,150,000	-27.35%
Interest Earnings - Minimum Prem.	105,277	3,800	3,800	1,346	1,854	3,200	-15.79%	2,300	-28.13%
Royalties	5,400	5,000	5,000	1,602	2,098	3,700	-26.00%	5,000	35.14%
Judgements Recovered	860,180	-	-	-	-	-	0.00%	-	0.00%
Gifts & Donations	205,345	150,000	150,000	144,652	-	144,652	-3.57%	155,000	7.15%
Indirect Cost Component Units	505,093	445,000	445,000	-	540,000	540,000	21.35%	565,000	4.63%
Indirect Cost Tax Agencies	9,540	19,400	19,400	-	15,300	15,300	-21.13%	16,300	6.54%
Insurance Refunds/Proceeds	301,584	275,000	275,000	253,444	-	253,444	-7.84%	250,000	-1.36%
Proceeds From The Sale Of Assets	23,006	25,000	25,000	10,350	14,650	25,000	0.00%	20,000	-20.00%
Transfer From 1-2% Pist Reserve	18,604	17,060	17,060	6,524	4,976	11,500	-32.59%	10,300	-10.43%
Transfer From Criminal Court	5,000	5,000	5,000	-	5,000	5,000	0.00%	5,000	0.00%
Indirect Cost Allocation	3,464,484	3,848,800	3,848,800	-	3,863,800	3,863,800	0.39%	3,880,800	0.44%
Total revenues	\$ 46,093,992	\$ 48,562,274	\$ 59,507,626	\$ 20,288,170	\$ 27,600,198	\$ 47,888,366		\$ 52,126,339	

General Fund Expenditures Summary Statement

		2024			2025			% Change Last Adopted vs Projected Actual	2026	
		Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End		Proposed Budget	% Change Projected Actual vs Proposed
001-400110	Council	\$ 1,146,515	\$ 1,443,249	\$ 1,443,249	\$ 581,134	\$ 704,626	\$ 1,285,759	-10.91%	\$ 1,459,310	13.50%
001-400111	Council District I	35,136	70,861	70,861	16,885	54,500	71,385	0.74%	72,005	0.87%
001-400112	Council District II	36,242	70,648	70,648	16,111	54,905	71,016	0.52%	71,382	0.52%
001-400113	Council District III	28,719	70,922	70,922	14,187	56,950	71,137	0.30%	71,494	0.50%
001-400114	Council District IV	57,111	96,389	96,389	23,722	69,477	93,199	-3.31%	96,851	3.92%
001-400115	Council District V	33,598	70,705	70,705	20,096	50,949	71,045	0.48%	71,357	0.44%
001-400116	Council District VI	33,543	71,270	71,270	14,982	56,859	71,841	0.80%	72,391	0.77%
001-400117	Council District VII	40,579	70,922	70,922	21,050	50,099	71,149	0.32%	71,506	0.50%
001-400118	Council Division A	35,415	76,359	76,359	19,791	56,800	76,591	0.30%	76,919	0.43%
001-400119	Council Division B	58,374	95,945	95,945	26,773	64,389	91,162	-4.99%	96,870	6.26%
001-400130	Ordinances & Proceedings	38,949	42,000	42,000	14,759	24,451	39,210	-6.64%	42,000	7.12%
001-400140	Public Information	558,871	669,326	739,826	353,954	330,144	684,098	-7.53%	821,259	20.05%
001-400150	Police Jury Association	68,151	68,650	68,650	40,075	28,075	68,150	-0.73%	68,650	0.73%
001-400205	District Court	665,245	900,552	900,552	310,957	330,315	641,271	-28.79%	969,838	51.24%
001-400206	D/C - Division C	427,755	412,071	412,071	183,397	193,091	376,488	-8.64%	419,565	11.44%
001-400207	D/C - Division D	421,971	384,254	384,254	133,143	175,747	308,890	-19.61%	333,837	8.08%
001-400208	D/C - Division E	300,241	337,704	337,704	150,629	156,483	307,112	-9.06%	330,915	7.75%
001-400210	Grand Jury	8,911	17,400	17,400	5,798	6,402	12,200	-29.89%	23,500	92.62%
001-400235	District Attorney	1,709,965	2,307,167	2,307,167	987,449	1,182,481	2,169,930	-5.95%	2,315,224	6.70%
001-400240	Clerk of Court	141,259	15,000	15,000	13,767	1,233	15,000	0.00%	60,000	300.00%
001-400290	Ward Courts	164,338	174,070	174,070	80,122	91,617	171,739	-1.34%	175,680	2.29%
001-400310	President	1,206,214	1,099,829	1,099,829	516,839	566,257	1,083,095	-1.52%	1,117,538	3.18%
001-400410	Registrar of Voters	165,380	177,896	177,896	69,049	111,723	180,771	1.62%	202,682	12.12%
001-400420	Elections	832	28,100	28,100	985	7,415	8,400	-70.11%	27,800	230.95%
001-400510	Financial Administration	1,481,855	1,614,532	1,614,532	708,614	843,481	1,552,094	-3.87%	1,772,696	14.21%
001-400530	Purchasing	680,950	860,370	860,370	292,066	420,915	712,981	-17.13%	833,363	16.88%
001-400540	Personnel	577,498	702,930	702,930	285,123	406,300	691,423	-1.64%	731,337	5.77%
001-400545	Legal Service	857,114	879,137	879,137	387,821	474,772	862,593	-1.88%	991,216	14.91%
001-400550	Taxation - Assessor	-	500	500	-	500	500	0.00%	500	0.00%
001-400560	Taxation - Collector	190,778	259,870	259,870	97,750	128,750	226,500	-12.84%	235,200	3.84%
001-400610	Planning & Zoning	1,772,291	2,086,707	2,086,707	903,826	1,049,423	1,953,249	-6.40%	2,312,743	18.40%
001-400611	Coastal Zone Management	545,985	904,070	904,070	240,968	608,293	849,260	-6.06%	1,093,240	28.73%
001-400612	ICC Building	896,352	982,762	982,762	446,392	475,403	921,795	-6.20%	985,287	6.89%
001-400620	Data Processing	370,187	405,650	405,650	176,973	148,609	325,581	-19.74%	356,000	9.34%
001-400625	Information Technology	1,530,927	1,730,829	1,730,829	655,396	986,977	1,642,371	-5.11%	1,875,961	14.22%
001-400626	Geographic Information System (GIS)	753,762	1,045,944	1,045,944	392,374	519,351	911,724	-12.83%	1,097,026	20.32%
001-400630	Research & Investigations	166,920	178,200	178,200	114,394	69,806	184,200	3.37%	210,700	14.39%
001-400635	Cable TV Administration	26,156	68,634	91,634	49,889	18,745	68,634	-25.10%	72,068	5.00%
001-400640	General Govt. Buildings	6,745,895	7,215,306	7,215,306	1,811,000	5,111,224	6,922,224	-4.06%	8,753,561	26.46%
001-400650	Retirement System Contrib.	226,443	201,500	201,500	246,966	-	246,966	22.56%	270,500	9.53%
001-400670	Retired Employees Ins.	509,276	592,500	592,500	264,924	246,176	511,100	-13.74%	555,000	8.59%
001-400675	Risk Management	593,768	1,039,255	1,039,255	428,439	503,414	931,853	-10.33%	1,408,166	51.11%
001-400680	Grants Administration	666,092	672,405	672,405	261,314	320,809	582,123	-13.43%	728,541	25.15%
001-400685	Elevation Grant Program	3,307,122	3,000,000	13,945,352	2,311,535	3,533,717	5,845,252	-58.08%	8,061,700	37.92%
001-410100	Sheriff	914,698	1,343,936	1,343,936	362,085	867,181	1,229,266	-8.53%	1,305,691	6.22%
001-410530	Juvenile	46,986	73,014	73,014	72,085	73,431	145,515	99.30%	145,524	0.01%
001-410710	Emg. Preparedness	537,915	578,130	578,130	312,248	266,732	578,980	0.15%	665,746	14.99%
001-410711	Emg. Preparedness Subsidiary	594,564	912,382	1,168,382	239,301	727,664	966,964	-17.24%	904,288	-6.48%
001-410712	EOC - 24 Hour Coverage	1,053,070	1,129,083	1,129,083	538,229	548,811	1,087,040	-3.72%	1,202,304	10.60%
001-410740	Flood Control	-	-	-	4,446	(4,446)	-	0.00%	-	0.00%

**General Fund Expenditures (Continued)
Summary Statement**

		2024		2025			2026			
		Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
001-410800	Motor Vehicles	10,451	11,673	11,673	4,114	6,965	11,079	-5.09%	12,260	10.66%
001-420260	Storm Drainage	295	-	-	-	-	-	0.00%	-	0.00%
001-430160	Coroner	789,955	850,401	850,401	318,947	438,140	757,086	-10.97%	892,138	17.84%
001-430180	Animal Control	1,151,404	1,318,320	1,318,320	474,348	687,476	1,161,824	-11.87%	1,383,208	19.05%
001-430220	Job One	84	-	-	-	-	-	0.00%	-	0.00%
001-430225	Health & Safety Rehab.	169,528	176,170	176,170	88,238	86,585	174,823	-0.76%	201,326	15.16%
001-430226	Revitalization Program	-	5,000	5,000	-	5,000	5,000	0.00%	5,000	0.00%
001-430227	Housing Preservation	59,467	83,100	83,100	44,633	26,627	71,260	-14.25%	54,120	-24.05%
001-430230	Elderly	100,312	62,845	62,845	42,549	23,116	65,665	4.49%	62,578	-4.70%
001-430231	Community Action	821,271	932,524	932,524	392,954	447,871	840,825	-9.83%	798,512	-5.03%
001-430232	LIHEAP-Program	21,857	48,015	48,015	10,553	36,996	47,549	-0.97%	50,807	6.85%
001-430233	Summer Feeding Program	87,676	76,919	76,919	33,223	38,489	71,711	-6.77%	73,879	3.02%
001-430234	Community Service Centers	445,025	570,074	570,074	230,878	177,142	408,019	-28.43%	490,861	20.30%
001-430235	Community Services SubGrants	39,218	32,000	32,000	8,708	22,806	31,514	-1.52%	68,375	116.97%
001-430246	LIHEAP-Admin	32,824	40,650	40,650	15,881	17,634	33,515	-17.55%	35,014	4.47%
001-430247	CSBG - Administration	31,224	39,924	39,924	14,623	15,590	30,213	-24.32%	32,216	6.63%
001-430248	CSBG - Program Support	79,205	121,981	121,981	36,834	30,432	67,266	-44.86%	71,252	5.93%
001-430250	Home Program	217,507	419,919	419,919	30,213	262,661	292,873	-30.25%	412,161	40.73%
001-450100	Recreation	-	-	-	5,568	(5,568)	-	0.00%	-	0.00%
001-450300	Community Center	623,421	635,197	820,197	227,642	416,318	643,960	-21.49%	682,942	6.05%
001-465200	Economic Development	45	-	-	22	(22)	-	0.00%	-	0.00%
001-465220	Parish Farm Agent	117,565	128,447	128,447	55,591	73,683	129,274	0.64%	130,261	0.76%
001-465230	Economic Development	695,421	1,004,984	1,004,984	361,130	545,709	906,839	-9.77%	1,047,657	15.53%
001-465235	Tourist Center	29,464	80,100	80,100	8,000	72,100	80,100	0.00%	80,100	0.00%
001-465260	Veterans Service Officer	2,832	3,000	3,000	1,800	1,800	3,600	20.00%	3,600	0.00%
001-465290	Public Housing	2,460	3,860	3,860	1,429	1,451	2,880	-25.39%	4,412	53.19%
001-475500	Fiscal Charges	-	1,000	1,000	-	500	500	-50.00%	1,000	100.00%
Total Expenditures		\$ 37,958,429	\$ 43,895,038	\$ 55,374,890	\$ 17,627,690	\$ 26,200,527	\$ 43,828,201		\$ 52,230,610	

Council
Account Number: 001-400110

Description	2024			2025			2026		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
Expenditures:									
Personal services:									
Regular Salaries & Wages	\$ 647,098	\$ 721,000	\$ 721,000	\$ 314,956	\$ 297,044	\$ 612,000	-15.12%	\$ 733,242	19.81%
FICA	699	850	850	352	448	800	-5.88%	835	4.38%
Retirement	72,608	82,000	82,000	32,792	31,868	64,660	-21.15%	74,416	15.09%
Life/Health Insurance	151,524	204,000	204,000	70,449	91,578	162,027	-20.58%	227,811	40.60%
Workmen's Compensation	1,083	1,300	1,300	330	325	655	-49.62%	807	23.21%
Unemployment	50	80	80	30	30	60	-25.00%	75	25.00%
Medicare	9,494	11,000	11,000	4,732	4,431	9,163	-16.70%	10,632	16.03%
Disability	1,506	1,800	1,800	611	671	1,282	-28.78%	1,745	36.12%
Deferred Compensation	32,106	41,000	41,000	25,219	10,556	35,775	-12.74%	23,050	-35.57%
Dental	719	1,000	1,000	320	480	800	-20.00%	1,200	50.00%
OPEB Contribution	22,252	25,000	25,000	10,434	10,141	20,575	-17.70%	25,663	24.73%
Miscellaneous	97	2,190	2,190	100	2,090	2,190	0.00%	2,190	0.00%
Total personal services	939,236	1,091,220	1,091,220	460,325	449,662	909,987		1,101,666	
Operating services:									
Advertising, Dues & Subscriptions	6,234	7,765	7,765	4,505	3,260	7,765	0.00%	7,765	0.00%
Printing, Duplication, Typing	3,893	8,900	8,900	373	8,527	8,900	0.00%	8,900	0.00%
Postage And Box Rent	132	350	350	-	350	350	0.00%	350	0.00%
Telephone	1,617	3,600	3,600	793	2,807	3,600	0.00%	3,600	0.00%
Rentals	-	5,000	5,000	-	5,000	5,000	0.00%	5,000	0.00%
Maintenance Of Property & Equipment	-	11,250	11,250	-	11,250	11,250	0.00%	11,250	0.00%
Contractual Services	14,032	67,190	67,190	14,207	52,983	67,190	0.00%	67,190	0.00%
Professional Services	52,322	100,250	100,250	58,217	42,033	100,250	0.00%	100,250	0.00%
Insurance - Employee Liability	796	871	871	290	748	1,038	19.17%	1,123	8.19%
Insurance - General Liability	13,373	14,723	14,723	4,908	13,391	18,299	24.29%	20,086	9.77%
Total operating services	92,399	219,899	219,899	83,293	140,349	223,642		225,514	
Materials & supplies:									
Non Consumable Office Supplies	48,867	25,000	25,000	8,463	16,537	25,000	0.00%	25,000	0.00%
Office Supplies	13,562	19,800	19,800	6,689	13,111	19,800	0.00%	19,800	0.00%
Educational, Recreational And Culture	624	-	-	-	-	-	0.00%	-	0.00%
Food & Clothing	10,833	19,500	19,500	4,222	35,278	39,500	102.56%	19,500	-50.63%
Maintenance Of Buildings & Grounds	677	1,755	1,755	369	1,386	1,755	0.00%	1,755	0.00%
Tools And Equipment	-	1,000	1,000	-	1,000	1,000	0.00%	1,000	0.00%
Total materials & supplies	74,563	67,055	67,055	19,743	67,312	87,055		67,055	
Other charges:									
Travel	403	22,075	22,075	3,678	18,397	22,075	0.00%	22,075	0.00%
Official Fees	99	1,000	1,000	137	863	1,000	0.00%	1,000	0.00%
Total other charges	502	23,075	23,075	3,815	19,260	23,075		23,075	
Capital outlay:									
Office Equipment	39,815	42,000	42,000	13,958	28,043	42,000	0.00%	42,000	0.00%
Total capital outlay	39,815	42,000	42,000	13,958	28,043	42,000		42,000	
Total expenditures	\$ 1,146,515	\$ 1,443,249	\$ 1,443,249	\$ 581,134	\$ 704,626	\$ 1,285,759		\$ 1,459,310	

Council
Account Number: 001-400110
Narrative Explanation of Capital Outlay
For Requested Year 2026

Capital Outlay:	Amount	Detailed Description	Sub-Total
Office Equipment	\$ 42,000	Network Server	\$ 12,000
		Scanner	5,000
		Software & Scanning Equipment	25,000
Grand Total Requested:	\$ 42,000		

Council - District I
Account Number: 001-400111

Description	2024			2025			2026		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
Expenditures:									
Personal services:									
Regular Salaries & Wages	\$ 19,259	\$ 19,600	\$ 19,600	\$ 9,265	\$ 10,395	\$ 19,660	0.31%	\$ 19,976	1.61%
FICA	1,313	1,300	1,300	638	812	1,450	11.54%	1,500	3.45%
Life/Health Insurance	27	50	50	11	13	24	-52.00%	25	4.17%
Medicare	309	300	300	149	191	340	13.33%	350	2.94%
Deferred Compensation	144	400	400	156	172	328	-18.00%	500	52.44%
Dental	70	120	120	50	60	110	-8.33%	120	9.09%
OPEB Contribution	695	700	700	366	454	820	17.14%	750	-8.54%
Miscellaneous	-	90	90	-	90	90	0.00%	90	0.00%
Total personal services	21,817	22,560	22,560	10,635	12,187	22,822		23,311	
Operating services:									
Advertising, Dues & Subscriptions	1,090	400	400	185	215	400	0.00%	900	125.00%
Printing, Duplication, Typing	101	3,150	3,150	-	3,150	3,150	0.00%	2,650	-15.87%
Postage And Box Rent	-	5,700	5,700	-	5,700	5,700	0.00%	5,700	0.00%
Telephone	2,063	3,800	3,800	1,034	2,766	3,800	0.00%	3,800	0.00%
Rentals	-	700	700	-	700	700	0.00%	700	0.00%
Maintenance Of Property & Equipment	-	800	800	-	800	800	0.00%	800	0.00%
Contractual Services	2,324	3,300	3,300	1,187	2,113	3,300	0.00%	3,300	0.00%
Professional Services	-	2,000	2,000	-	2,000	2,000	0.00%	2,000	0.00%
Insurance - Employee Liability	32	34	34	11	35	46	35.29%	53	15.22%
Insurance - General Liability	531	567	567	189	628	817	44.09%	941	15.18%
Total operating services	6,141	20,451	20,451	2,606	18,107	20,713		20,844	
Materials & supplies:									
Non Consumable Office Supplies	197	9,500	9,500	-	9,500	9,500	0.00%	9,500	0.00%
Office Supplies	175	2,000	2,000	-	2,000	2,000	0.00%	2,000	0.00%
Food & Clothing	111	700	700	-	700	700	0.00%	700	0.00%
Total materials & supplies	483	12,200	12,200	-	12,200	12,200		12,200	
Other charges:									
Travel	6,695	15,650	15,650	3,644	12,006	15,650	0.00%	15,650	0.00%
Total other charges	6,695	15,650	15,650	3,644	12,006	15,650		15,650	
Total expenditures	\$ 35,136	\$ 70,861	\$ 70,861	\$ 16,885	\$ 54,500	\$ 71,385		\$ 72,005	

Council - District II
Account Number: 001-400112

Description	2024		2025				2026		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
Expenditures:									
Personal services:									
Regular Salaries & Wages	\$ 19,235	\$ 19,600	\$ 19,600	\$ 9,265	\$ 10,395	\$ 19,660	0.31%	\$ 19,976	1.61%
FICA	1,344	1,400	1,400	649	803	1,452	3.71%	1,500	3.31%
Life/Health Insurance	25	50	50	11	13	24	-52.00%	25	4.17%
Medicare	314	300	300	152	188	340	13.33%	350	2.94%
OPEB Contribution	694	700	700	366	454	820	17.14%	750	-8.54%
Miscellaneous	-	90	90	-	90	90	0.00%	90	0.00%
Total personal services	21,612	22,140	22,140	10,443	11,943	22,386		22,691	
Operating services:									
Advertising, Dues & Subscriptions	370	400	400	20	380	400	0.00%	400	0.00%
Printing, Duplication, Typing	795	3,150	3,150	-	3,150	3,150	0.00%	3,150	0.00%
Postage And Box Rent	53	5,700	5,700	-	5,700	5,700	0.00%	5,700	0.00%
Telephone	1,728	3,800	3,800	1,214	2,586	3,800	0.00%	3,800	0.00%
Rentals	-	700	700	-	700	700	0.00%	700	0.00%
Maintenance Of Property & Equipment	-	800	800	-	800	800	0.00%	800	0.00%
Contractual Services	1,202	3,300	3,300	138	3,162	3,300	0.00%	3,300	0.00%
Professional Services	184	2,000	2,000	-	2,000	2,000	0.00%	2,000	0.00%
Insurance - Employee Liability	40	45	45	15	35	50	11.11%	52	4.00%
Insurance - General Liability	673	763	763	254	626	880	15.33%	939	6.70%
Total operating services	5,045	20,658	20,658	1,641	19,139	20,780		20,841	
Materials & supplies:									
Non Consumable Office Supplies	-	9,500	9,500	-	9,500	9,500	0.00%	9,500	0.00%
Office Supplies	-	2,000	2,000	187	1,813	2,000	0.00%	2,000	0.00%
Food & Clothing	406	700	700	291	409	700	0.00%	700	0.00%
Total materials & supplies	406	12,200	12,200	478	11,722	12,200		12,200	
Other charges:									
Travel	9,179	15,650	15,650	3,549	12,101	15,650	0.00%	15,650	0.00%
Total other charges	9,179	15,650	15,650	3,549	12,101	15,650		15,650	
Total expenditures	\$ 36,242	\$ 70,648	\$ 70,648	\$ 16,111	\$ 54,905	\$ 71,016		\$ 71,382	

Council - District III
Account Number: 001-400113

Description	2024			2025			2026		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
Expenditures:									
Personal services:									
Regular Salaries & Wages	\$ 19,235	\$ 19,600	\$ 19,600	\$ 9,265	\$ 10,395	\$ 19,660	0.31%	\$ 19,976	1.61%
FICA	1,302	1,350	1,350	629	801	1,430	5.93%	1,500	4.90%
Life/Health Insurance	13	50	50	6	6	12	-76.00%	13	8.33%
Medicare	304	350	350	147	188	335	-4.29%	350	4.48%
Dental	110	120	120	50	60	110	-8.33%	120	9.09%
OPEB Contribution	694	700	700	366	450	816	16.57%	750	-8.09%
Miscellaneous	-	90	90	-	90	90	0.00%	90	0.00%
Total personal services	21,658	22,260	22,260	10,463	11,990	22,453		22,799	
Operating services:									
Advertising, Dues & Subscriptions	350	400	400	-	400	400	0.00%	400	0.00%
Printing, Duplication, Typing	101	3,150	3,150	6	3,144	3,150	0.00%	3,150	0.00%
Postage And Box Rent	-	5,700	5,700	-	5,700	5,700	0.00%	5,700	0.00%
Telephone	334	3,800	3,800	173	3,627	3,800	0.00%	3,800	0.00%
Rentals	-	700	700	-	700	700	0.00%	700	0.00%
Maintenance Of Property & Equipment	-	800	800	-	800	800	0.00%	800	0.00%
Contractual Services	1,670	3,300	3,300	780	2,520	3,300	0.00%	3,300	0.00%
Professional Services	-	2,000	2,000	-	2,000	2,000	0.00%	2,000	0.00%
Insurance - Employee Liability	43	54	54	18	35	53	-1.85%	53	0.00%
Insurance - General Liability	720	908	908	303	628	931	2.53%	942	1.18%
Total operating services	3,218	20,812	20,812	1,280	19,554	20,834		20,845	
Materials & supplies:									
Non Consumable Office Supplies	75	9,500	9,500	-	9,500	9,500	0.00%	9,500	0.00%
Office Supplies	181	2,000	2,000	-	2,000	2,000	0.00%	2,000	0.00%
Food & Clothing	322	700	700	-	700	700	0.00%	700	0.00%
Total materials & supplies	578	12,200	12,200	-	12,200	12,200		12,200	
Other charges:									
Travel	3,265	15,650	15,650	2,444	13,206	15,650	0.00%	15,650	0.00%
Total other charges	3,265	15,650	15,650	2,444	13,206	15,650		15,650	
Total expenditures	\$ 28,719	\$ 70,922	\$ 70,922	\$ 14,187	\$ 56,950	\$ 71,137		\$ 71,494	

Council - District IV
Account Number: 001-400114

Description	2024			2025			2026		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
Expenditures:									
Personal services:									
Regular Salaries & Wages	\$ 19,235	\$ 19,600	\$ 19,600	\$ 9,265	\$ 10,395	\$ 19,660	0.31%	\$ 19,976	1.61%
FICA	1,138	1,300	1,300	562	784	1,346	3.54%	1,500	11.44%
Life/Health Insurance	21,013	25,600	25,600	10,092	11,838	21,930	-14.34%	25,012	14.05%
Medicare	267	300	300	131	184	315	5.00%	350	11.11%
Deferred Compensation	34	-	-	-	-	-	0.00%	-	0.00%
Dental	110	120	120	50	60	110	-8.33%	120	9.09%
OPEB Contribution	694	700	700	366	454	820	17.14%	750	-8.54%
Miscellaneous	-	90	90	-	90	90	0.00%	90	0.00%
Total personal services	42,491	47,710	47,710	20,466	23,805	44,271		47,978	
Operating services:									
Advertising, Dues & Subscriptions	350	400	400	-	400	400	0.00%	400	0.00%
Printing, Duplication, Typing	101	3,150	3,150	-	3,150	3,150	0.00%	3,150	0.00%
Postage And Box Rent	-	5,700	5,700	-	5,700	5,700	0.00%	5,700	0.00%
Telephone	929	3,800	3,800	653	3,147	3,800	0.00%	3,800	0.00%
Rentals	-	700	700	-	700	700	0.00%	700	0.00%
Maintenance Of Property & Equipment	-	800	800	-	800	800	0.00%	800	0.00%
Contractual Services	922	3,300	3,300	49	3,251	3,300	0.00%	3,300	0.00%
Professional Services	-	2,000	2,000	-	2,000	2,000	0.00%	2,000	0.00%
Insurance - Employee Liability	48	55	55	18	48	66	20.00%	72	9.09%
Insurance - General Liability	814	924	924	308	854	1,162	25.76%	1,281	10.24%
Total operating services	3,164	20,829	20,829	1,028	20,050	21,078		21,203	
Materials & supplies:									
Non Consumable Office Supplies	-	9,500	9,500	-	9,500	9,500	0.00%	9,500	0.00%
Office Supplies	-	2,000	2,000	-	2,000	2,000	0.00%	2,000	0.00%
Food & Clothing	360	700	700	-	700	700	0.00%	700	0.00%
Total materials & supplies	360	12,200	12,200	-	12,200	12,200		12,200	
Other charges:									
Travel	11,096	15,650	15,650	2,228	13,422	15,650	0.00%	15,650	0.00%
Total other charges	11,096	15,650	15,650	2,228	13,422	15,650		15,650	
Total expenditures	\$ 57,111	\$ 96,389	\$ 96,389	\$ 23,722	\$ 69,477	\$ 93,199		\$ 96,851	

Council - District V
Account Number: 001-400115

Description	2024		2025				2026		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
Expenditures:									
Personal services:									
Regular Salaries & Wages	\$ 19,235	\$ 19,600	\$ 19,600	\$ 9,265	\$ 10,395	\$ 19,660	0.31%	\$ 19,976	1.61%
FICA	1,344	1,300	1,300	649	803	1,452	11.69%	1,500	3.31%
Medicare	314	350	350	152	188	340	-2.86%	350	2.94%
OPEB Contribution	694	700	700	366	454	820	17.14%	750	-8.54%
Miscellaneous	-	90	90	-	90	90	0.00%	90	0.00%
Total personal services	21,587	22,040	22,040	10,432	11,930	22,362		22,666	
Operating services:									
Advertising, Dues & Subscriptions	1,650	400	400	1,658	(1,258)	400	0.00%	400	0.00%
Printing, Duplication, Typing	716	3,150	3,150	125	3,025	3,150	0.00%	3,150	0.00%
Postage And Box Rent	-	5,700	5,700	-	5,700	5,700	0.00%	5,700	0.00%
Telephone	991	3,800	3,800	653	3,147	3,800	0.00%	3,800	0.00%
Rentals	-	700	700	-	700	700	0.00%	700	0.00%
Maintenance Of Property & Equipment	-	800	800	-	800	800	0.00%	800	0.00%
Contractual Services	893	3,300	3,300	56	3,244	3,300	0.00%	3,300	0.00%
Professional Services	-	2,000	2,000	-	2,000	2,000	0.00%	2,000	0.00%
Insurance - Employee Liability	48	54	54	18	35	53	-1.85%	52	-1.89%
Insurance - General Liability	809	911	911	304	626	930	2.09%	939	0.97%
Total operating services	5,107	20,815	20,815	2,814	18,019	20,833		20,841	
Materials & supplies:									
Non Consumable Office Supplies	-	9,500	9,500	-	9,500	9,500	0.00%	9,500	0.00%
Office Supplies	15	2,000	2,000	22	1,978	2,000	0.00%	2,000	0.00%
Food & Clothing	417	700	700	212	488	700	0.00%	700	0.00%
Total materials & supplies	432	12,200	12,200	234	11,966	12,200		12,200	
Other charges:									
Travel	6,472	15,650	15,650	6,616	9,034	15,650	0.00%	15,650	0.00%
Total other charges	6,472	15,650	15,650	6,616	9,034	15,650		15,650	
Total expenditures	\$ 33,598	\$ 70,705	\$ 70,705	\$ 20,096	\$ 50,949	\$ 71,045		\$ 71,357	

Council - District VI
Account Number: 001-400116

Description	2024			2025				2026	
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
Expenditures:									
Personal services:									
Regular Salaries & Wages	\$ 19,259	\$ 19,600	\$ 19,600	\$ 9,265	\$ 10,395	\$ 19,660	0.31%	\$ 19,976	1.61%
FICA	1,340	1,350	1,350	670	830	1,500	11.11%	1,500	0.00%
Life/Health Insurance	27	50	50	11	13	24	-52.00%	25	4.17%
Medicare	317	350	350	157	194	351	0.29%	350	-0.28%
Deferred Compensation	344	700	700	374	416	790	12.86%	1,000	26.58%
OPEB Contribution	695	700	700	366	450	816	16.57%	750	-8.09%
Miscellaneous	-	90	90	-	90	90	0.00%	90	0.00%
Total personal services	21,982	22,840	22,840	10,843	12,388	23,231		23,691	
Operating services:									
Advertising, Dues & Subscriptions	392	400	400	5	395	400	0.00%	400	0.00%
Printing, Duplication, Typing	440	3,150	3,150	54	3,096	3,150	0.00%	3,150	0.00%
Postage And Box Rent	743	5,700	5,700	-	5,700	5,700	0.00%	5,700	0.00%
Telephone	1,791	3,800	3,800	1,281	2,519	3,800	0.00%	3,800	0.00%
Rentals	-	700	700	-	700	700	0.00%	700	0.00%
Maintenance Of Property & Equipment	-	800	800	-	800	800	0.00%	800	0.00%
Contractual Services	1,261	3,300	3,300	204	3,096	3,300	0.00%	3,300	0.00%
Professional Services	-	2,000	2,000	-	2,000	2,000	0.00%	2,000	0.00%
Insurance - Employee Liability	36	41	41	14	35	49	19.51%	53	8.16%
Insurance - General Liability	612	689	689	230	631	861	24.96%	947	9.99%
Total operating services	5,275	20,580	20,580	1,788	18,972	20,760		20,850	
Materials & supplies:									
Non Consumable Office Supplies	-	9,500	9,500	-	9,500	9,500	0.00%	9,500	0.00%
Office Supplies	-	2,000	2,000	-	2,000	2,000	0.00%	2,000	0.00%
Food & Clothing	278	700	700	-	700	700	0.00%	700	0.00%
Total materials & supplies	278	12,200	12,200	-	12,200	12,200		12,200	
Other charges:									
Travel	6,008	15,650	15,650	2,351	13,299	15,650	0.00%	15,650	0.00%
Total other charges	6,008	15,650	15,650	2,351	13,299	15,650		15,650	
Total expenditures	\$ 33,543	\$ 71,270	\$ 71,270	\$ 14,982	\$ 56,859	\$ 71,841		\$ 72,391	

**Council - District VII
Account Number: 001-400117**

Description	2024		2025				2026		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
Expenditures:									
Personal services:									
Regular Salaries & Wages	\$ 19,235	\$ 19,600	\$ 19,600	\$ 9,265	\$ 10,395	\$ 19,660	0.31%	\$ 19,976	1.61%
FICA	1,302	1,350	1,350	629	801	1,430	5.93%	1,500	4.90%
Life/Health Insurance	25	50	50	11	13	24	-52.00%	25	4.17%
Medicare	304	350	350	147	188	335	-4.29%	350	4.48%
Dental	110	120	120	50	60	110	-8.33%	120	9.09%
OPEB Contribution	694	700	700	366	450	816	16.57%	750	-8.09%
Miscellaneous	-	90	90	-	90	90	0.00%	90	0.00%
Total personal services	21,670	22,260	22,260	10,468	11,997	22,465		22,811	
Operating services:									
Advertising, Dues & Subscriptions	2,762	400	400	1,500	(1,100)	400	0.00%	400	0.00%
Printing, Duplication, Typing	770	3,150	3,150	-	3,150	3,150	0.00%	3,150	0.00%
Postage And Box Rent	76	5,700	5,700	-	5,700	5,700	0.00%	5,700	0.00%
Telephone	1,627	3,800	3,800	1,080	2,720	3,800	0.00%	3,800	0.00%
Rentals	-	700	700	-	700	700	0.00%	700	0.00%
Maintenance Of Property & Equipment	-	800	800	-	800	800	0.00%	800	0.00%
Contractual Services	1,285	3,300	3,300	138	3,162	3,300	0.00%	3,300	0.00%
Professional Services	184	2,000	2,000	-	2,000	2,000	0.00%	2,000	0.00%
Insurance - Employee Liability	43	54	54	18	35	53	-1.85%	53	0.00%
Insurance - General Liability	732	908	908	303	628	931	2.53%	942	1.18%
Total operating services	7,479	20,812	20,812	3,039	17,795	20,834		20,845	
Materials & supplies:									
Non Consumable Office Supplies	-	9,500	9,500	-	9,500	9,500	0.00%	9,500	0.00%
Office Supplies	344	2,000	2,000	22	1,978	2,000	0.00%	2,000	0.00%
Food & Clothing	450	700	700	-	700	700	0.00%	700	0.00%
Total materials & supplies	794	12,200	12,200	22	12,178	12,200		12,200	
Other charges:									
Travel	10,636	15,650	15,650	7,521	8,129	15,650	0.00%	15,650	0.00%
Total other charges	10,636	15,650	15,650	7,521	8,129	15,650		15,650	
Total expenditures	\$ 40,579	\$ 70,922	\$ 70,922	\$ 21,050	\$ 50,099	\$ 71,149		\$ 71,506	

Council - Division A
Account Number: 001-400118

Description	2024			2025			2026		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
Expenditures:									
Personal services:									
Regular Salaries & Wages	\$ 24,068	\$ 24,500	\$ 24,500	\$ 11,581	\$ 12,994	\$ 24,575	0.31%	\$ 24,970	1.61%
FICA	1,644	1,700	1,700	792	965	1,757	3.35%	1,800	2.45%
Life/Health Insurance	13	50	50	6	6	12	-76.00%	13	8.33%
Medicare	384	400	400	185	226	411	2.75%	400	-2.68%
OPEB Contribution	863	900	900	447	545	992	10.22%	875	-11.79%
Miscellaneous	-	90	90	-	90	90	0.00%	90	0.00%
Total personal services	26,972	27,640	27,640	13,011	14,826	27,837		28,148	
Operating services:									
Advertising, Dues & Subscriptions	350	400	400	-	400	400	0.00%	400	0.00%
Printing, Duplication, Typing	155	3,150	3,150	-	3,150	3,150	0.00%	3,150	0.00%
Postage And Box Rent	-	5,700	5,700	-	5,700	5,700	0.00%	5,700	0.00%
Telephone	1,717	3,800	3,800	1,214	2,586	3,800	0.00%	3,800	0.00%
Rentals	-	700	700	-	700	700	0.00%	700	0.00%
Maintenance Of Property & Equipment	-	800	800	-	800	800	0.00%	800	0.00%
Contractual Services	868	3,300	3,300	74	3,226	3,300	0.00%	3,300	0.00%
Professional Services	184	2,000	2,000	-	2,000	2,000	0.00%	2,000	0.00%
Insurance - Employee Liability	48	57	57	19	38	57	0.00%	57	0.00%
Insurance - General Liability	806	962	962	321	676	997	3.64%	1,014	1.71%
Total operating services	4,128	20,869	20,869	1,628	19,276	20,904		20,921	
Materials & supplies:									
Non Consumable Office Supplies	-	9,500	9,500	-	9,500	9,500	0.00%	9,500	0.00%
Office Supplies	75	2,000	2,000	-	2,000	2,000	0.00%	2,000	0.00%
Food & Clothing	342	700	700	-	700	700	0.00%	700	0.00%
Total materials & supplies	417	12,200	12,200	-	12,200	12,200		12,200	
Other charges:									
Travel	3,898	15,650	15,650	5,152	10,498	15,650	0.00%	15,650	0.00%
Total other charges	3,898	15,650	15,650	5,152	10,498	15,650		15,650	
Total expenditures	\$ 35,415	\$ 76,359	\$ 76,359	\$ 19,791	\$ 56,800	\$ 76,591		\$ 76,919	

Council - Division B
Account Number: 001-400119

Description	2024			2025			2026		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
Expenditures:									
Personal services:									
Regular Salaries & Wages	\$ 24,096	\$ 24,500	\$ 24,500	\$ 11,581	\$ 12,994	\$ 24,575	0.31%	\$ 24,970	1.61%
Life/Health Insurance	8,545	9,700	9,700	3,810	4,470	8,280	-14.64%	9,444	14.06%
Medicare	448	500	500	227	280	507	1.40%	500	-1.38%
Deferred Compensation	6,927	11,500	11,500	3,854	3,846	7,700	-33.04%	11,750	52.60%
Dental	120	120	120	50	60	110	-8.33%	120	9.09%
OPEB Contribution	864	900	900	447	545	992	10.22%	950	-4.23%
Miscellaneous	-	90	90	-	90	90	0.00%	90	0.00%
Total personal services	41,000	47,310	47,310	19,969	22,285	42,254		47,824	
Operating services:									
Advertising, Dues & Subscriptions	557	400	400	151	249	400	0.00%	400	0.00%
Printing, Duplication, Typing	210	3,150	3,150	-	3,150	3,150	0.00%	3,150	0.00%
Postage And Box Rent	-	5,700	5,700	-	5,700	5,700	0.00%	5,700	0.00%
Telephone	1,791	3,800	3,800	1,281	2,519	3,800	0.00%	3,800	0.00%
Rentals	-	700	700	-	700	700	0.00%	700	0.00%
Maintenance Of Property & Equipment	-	800	800	-	800	800	0.00%	800	0.00%
Contractual Services	1,222	3,300	3,300	194	3,106	3,300	0.00%	3,300	0.00%
Professional Services	184	2,000	2,000	-	2,000	2,000	0.00%	2,000	0.00%
Insurance - Employee Liability	634	52	52	17	47	64	23.08%	71	10.94%
Insurance - General Liability	185	883	883	294	850	1,144	29.56%	1,275	11.45%
Total operating services	4,783	20,785	20,785	1,937	19,121	21,058		21,196	
Materials & supplies:									
Non Consumable Office Supplies	-	9,500	9,500	-	9,500	9,500	0.00%	9,500	0.00%
Office Supplies	-	2,000	2,000	-	2,000	2,000	0.00%	2,000	0.00%
Food & Clothing	102	700	700	-	700	700	0.00%	700	0.00%
Total materials & supplies	102	12,200	12,200	-	12,200	12,200		12,200	
Other charges:									
Travel	12,489	15,650	15,650	4,867	10,783	15,650	0.00%	15,650	0.00%
Total other charges	12,489	15,650	15,650	4,867	10,783	15,650		15,650	
Total expenditures	\$ 58,374	\$ 95,945	\$ 95,945	\$ 26,773	\$ 64,389	\$ 91,162		\$ 96,870	

**Ordinance & Proceedings
Account Number: 001-400130**

Description	2024			2025			2026		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
Expenditures:									
Operating services:									
Advertising, Dues & Subscriptions	\$ 38,949	\$ 42,000	\$ 42,000	\$ 14,759	\$ 24,451	\$ 39,210	-6.64%	\$ 42,000	7.12%
Total operating services	38,949	42,000	42,000	14,759	24,451	39,210		42,000	
Total expenditures	\$ 38,949	\$ 42,000	\$ 42,000	\$ 14,759	\$ 24,451	\$ 39,210		\$ 42,000	

**Public Information
Account Number: 001-400140**

Description	2024			2025			2026		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
Expenditures:									
Personal services:									
Regular Salaries & Wages	\$ 219,560	\$ 277,000	\$ 277,000	\$ 126,348	\$ 180,663	\$ 307,011	10.83%	\$ 357,295	16.38%
Retirement	25,225	32,000	32,000	13,893	16,037	29,930	-6.47%	39,302	31.31%
Life/Health Insurance	60,975	80,000	80,000	29,147	36,881	66,028	-17.47%	87,384	32.34%
Workmen's Compensation	367	500	500	131	199	330	-34.00%	393	19.09%
Unemployment	17	50	50	13	14	27	-46.00%	35	29.63%
Medicare	3,066	4,100	4,100	1,786	2,529	4,315	5.24%	5,181	20.07%
Disability	512	700	700	244	316	560	-20.00%	850	51.79%
Deferred Compensation	-	300	300	-	-	-	-100.00%	-	0.00%
Dental	421	600	600	220	300	520	-13.33%	720	38.46%
OPEB Contribution	7,686	10,000	10,000	4,420	5,102	9,522	-4.78%	12,505	31.33%
Miscellaneous	49	360	360	50	310	360	0.00%	360	0.00%
Total personal services	317,878	405,610	405,610	176,252	242,351	418,603		504,025	
Operating services:									
Advertising, Dues & Subscriptions	16,306	15,400	15,400	10,797	4,603	15,400	0.00%	16,000	3.90%
Printing, Duplication, Typing	35,527	44,120	44,120	23,081	21,039	44,120	0.00%	44,120	0.00%
Postage And Box Rent	4,707	21,000	21,000	-	21,000	21,000	0.00%	21,000	0.00%
Telephone	830	4,800	4,800	720	4,080	4,800	0.00%	4,800	0.00%
Rentals	8,741	9,000	9,000	3,208	5,792	9,000	0.00%	9,000	0.00%
Maintenance Of Property & Equipment	6,500	-	-	111	(111)	-	0.00%	-	0.00%
Contractual Services	53,154	42,000	82,500	77,820	(36,320)	41,500	-49.70%	51,500	24.10%
Professional Services	32,723	65,700	65,700	750	64,950	65,700	0.00%	105,700	60.88%
Insurance - Auto Coverage	1,974	1,739	1,739	580	1,550	2,130	22.48%	2,325	9.15%
Insurance - Employee Liability	336	366	366	122	331	453	23.77%	497	9.71%
Insurance - General Liability	5,655	6,191	6,191	2,064	5,928	7,992	29.09%	8,892	11.26%
Total operating services	166,453	210,316	250,816	119,253	92,842	212,095		263,834	
Materials & supplies:									
Non Consumable Office Supplies	14,468	22,000	52,000	46,571	(24,571)	22,000	-57.69%	22,000	0.00%
Office Supplies	828	2,300	2,300	313	1,987	2,300	0.00%	2,300	0.00%
Educational, Recreational And Culture	1,850	-	-	-	-	-	0.00%	-	0.00%
Medical, Drugs	2	-	-	-	-	-	0.00%	-	0.00%
Food & Clothing	1,356	6,400	6,400	1,082	5,318	6,400	0.00%	6,400	0.00%
Maintenance Of Buildings & Grounds	16	500	500	131	369	500	0.00%	500	0.00%
Vehicle Supplies(Gas, Oil, Antifreeze)	2,365	-	-	1,391	(1,391)	-	0.00%	-	0.00%
Miscellaneous	125	-	-	91	(91)	-	0.00%	-	0.00%
Equipment And Vehicle Repair Parts	515	700	700	410	290	700	0.00%	700	0.00%
Tools And Equipment	-	-	-	53	(53)	-	0.00%	-	0.00%
Total materials & supplies	21,525	31,900	61,900	50,042	(18,142)	31,900		31,900	
Other charges:									
Travel	1,185	21,500	21,500	8,407	13,093	21,500	0.00%	21,500	0.00%
Total other charges	1,185	21,500	21,500	8,407	13,093	21,500		21,500	
Capital outlay:									
Office Equipment	51,830	-	-	-	-	-	0.00%	-	0.00%
Total capital outlay	51,830	-	-	-	-	-		-	
Total expenditures	\$ 558,871	\$ 669,326	\$ 739,826	\$ 353,954	\$ 330,144	\$ 684,098		\$ 821,259	

**Police Jury Association
Account Number: 001-400150**

Description	2024			2025			2026		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
Expenditures:									
Operating services:									
Advertising, Dues & Subscriptions	\$ 68,151	\$ 68,650	\$ 68,650	\$ 40,075	\$ 28,075	\$ 68,150	-0.73%	\$ 68,650	0.73%
Total operating services	68,151	68,650	68,650	40,075	28,075	68,150		68,650	
Total expenditures	\$ 68,151	\$ 68,650	\$ 68,650	\$ 40,075	\$ 28,075	\$ 68,150		\$ 68,650	

**District Court
Account Number: 001-400205**

Description	2024			2025			2026		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
Expenditures:									
Personal services:									
Regular Salaries & Wages	\$ 159,219	\$ 134,000	\$ 134,000	\$ 65,635	\$ 72,865	\$ 138,500	3.36%	\$ 143,632	3.71%
Salaries - Non Payroll related	217,100	300,000	300,000	105,527	105,473	211,000	-29.67%	300,000	42.18%
Retirement	17,783	16,000	16,000	6,962	7,988	14,950	-6.56%	15,799	5.68%
Life/Health Insurance	19,860	37,000	37,000	4,977	7,219	12,195	-67.04%	12,305	0.90%
Workmen's Compensation	273	300	300	72	80	152	-49.33%	158	3.95%
Unemployment	13	25	25	7	7	14	-44.00%	20	42.86%
Medicare	2,307	2,000	2,000	942	1,060	2,002	0.10%	2,083	4.05%
Deferred Compensation	14	-	-	-	-	-	0.00%	-	0.00%
Dental	130	240	240	36	44	80	-66.67%	87	8.75%
OPEB Contribution	5,673	5,000	5,000	2,289	2,542	4,831	-3.38%	5,027	4.06%
Total personal services	422,372	494,565	494,565	186,447	197,278	383,724		479,111	
Operating services:									
Advertising, Dues & Subscriptions	12,766	40,000	40,000	3,295	3,305	6,600	-83.50%	40,000	506.06%
Printing, Duplication, Typing	2,285	1,000	1,000	-	-	-	-100.00%	1,000	0.00%
Postage And Box Rent	-	1,500	1,500	-	-	-	-100.00%	1,000	0.00%
Telephone	669	1,000	1,000	173	227	400	-60.00%	600	50.00%
Rentals	-	1,500	1,500	-	-	-	-100.00%	1,500	0.00%
Maintenance Of Property & Equipment	-	1,000	1,000	832	768	1,600	60.00%	2,000	25.00%
Contractual Services	54,838	150,000	150,000	21,776	20,224	42,000	-72.00%	160,000	280.95%
Professional Services	126,234	80,000	80,000	77,509	82,491	160,000	100.00%	150,000	-6.25%
Insurance - Employee Liability	473	572	572	191	454	645	12.76%	682	5.74%
Insurance - General Liability	7,969	9,665	9,665	3,222	8,130	11,352	17.45%	12,195	7.43%
Total operating services	205,234	286,237	286,237	106,998	115,599	222,597		368,977	
Materials & supplies:									
Non Consumable Office Supplies	1,890	2,500	2,500	71	79	150	-94.00%	2,500	1566.67%
Office Supplies	2,421	4,000	4,000	276	324	600	-85.00%	4,000	566.67%
Medical, Drugs	-	250	250	-	-	-	-100.00%	250	0.00%
Food & Clothing	1,969	3,000	3,000	2,108	2,092	4,200	40.00%	5,000	19.05%
Maintenance Of Buildings & Grounds	37	-	-	-	-	-	0.00%	-	0.00%
Miscellaneous	-	50,000	50,000	-	-	-	-100.00%	50,000	0.00%
Total materials & supplies	6,317	59,750	59,750	2,455	2,495	4,950		61,750	
Other charges:									
Travel	5,628	5,000	5,000	935	1,065	2,000	-60.00%	5,000	150.00%
Juror And Witness Fees	2,510	15,000	15,000	6,540	6,460	13,000	-13.33%	15,000	15.38%
Official Fees	23,184	30,000	30,000	7,582	7,418	15,000	-50.00%	30,000	100.00%
Total other charges	31,322	50,000	50,000	15,057	14,943	30,000		50,000	
Intergovernmental:									
Court Attendance	-	10,000	10,000	-	-	-	-100.00%	10,000	0.00%
Total intergovernmental	-	10,000	10,000	-	-	-		10,000	
Total expenditures	\$ 665,245	\$ 900,552	\$ 900,552	\$ 310,957	\$ 330,315	\$ 641,271		\$ 969,838	

District Court - Division C
Account Number: 001-400206

Description	2024			2025			2026		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
Expenditures:									
Personal services:									
Regular Salaries & Wages	\$ 80,511	\$ 80,000	\$ 80,000	\$ 41,161	\$ 44,014	\$ 85,175	6.47%	\$ 86,831	1.94%
Salaries - Non Payroll related	234,870	245,000	245,000	114,782	115,718	230,500	-5.92%	250,000	8.46%
Retirement	9,077	10,000	10,000	4,184	4,828	9,012	-9.88%	9,551	5.98%
Life/Health Insurance	13,514	22,000	22,000	6,021	7,064	13,085	-40.52%	14,921	14.03%
Workmen's Compensation	136	200	200	45	49	94	-53.00%	96	2.13%
Unemployment	6	10	10	4	6	10	0.00%	15	50.00%
Medicare	1,139	1,200	1,200	586	636	1,222	1.83%	1,259	3.03%
Dental	72	120	120	30	36	66	-45.00%	72	9.09%
OPEB Contribution	2,817	3,000	3,000	1,437	1,536	2,973	-0.90%	3,039	2.22%
Total personal services	342,142	361,530	361,530	168,250	173,887	342,137		365,784	
Operating services:									
Advertising, Dues & Subscriptions	4,801	5,000	5,000	8,182	7,818	16,000	220.00%	6,000	-62.50%
Printing, Duplication, Typing	24	1,000	1,000	-	-	-	-100.00%	-	0.00%
Rentals	1,080	1,500	1,500	540	660	1,200	-20.00%	1,500	25.00%
Maintenance Of Property & Equipment	346	1,500	1,500	-	-	-	-100.00%	1,500	0.00%
Contractual Services	2,898	2,500	2,500	1,143	1,057	2,200	-12.00%	3,000	36.36%
Professional Services	54,858	5,000	5,000	240	260	500	-90.00%	5,000	900.00%
Insurance - Employee Liability	193	226	226	75	204	279	23.45%	306	9.68%
Insurance - General Liability	3,246	3,815	3,815	1,272	3,650	4,922	29.02%	5,475	11.24%
Total operating services	67,446	20,541	20,541	11,452	13,649	25,101		22,781	
Materials & supplies:									
Non Consumable Office Supplies	10,370	10,000	10,000	1,807	1,793	3,600	-64.00%	10,000	177.78%
Office Supplies	3,411	4,000	4,000	1,838	1,762	3,600	-10.00%	5,000	38.89%
Maintenance Of Buildings & Grounds	-	-	-	50	-	50	0.00%	-	-100.00%
Total materials & supplies	13,781	14,000	14,000	3,695	3,555	7,250		15,000	
Other charges:									
Travel	2,754	5,000	5,000	-	2,000	2,000	-60.00%	5,000	150.00%
Juror And Witness Fees	-	6,000	6,000	-	-	-	-100.00%	6,000	0.00%
Official Fees	1,632	5,000	5,000	-	-	-	-100.00%	5,000	0.00%
Total other charges	4,386	16,000	16,000	-	2,000	2,000		16,000	
Total expenditures	\$ 427,755	\$ 412,071	\$ 412,071	\$ 183,397	\$ 193,091	\$ 376,488		\$ 419,565	

**District Court - Division D
Account Number: 001-400207**

Description	2024			2025			2026		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
Expenditures:									
Personal services:									
Regular Salaries & Wages	\$ 101,586	\$ 58,000	\$ 58,000	\$ 27,537	\$ 30,898	\$ 58,435	0.75%	\$ 60,858	4.15%
Salaries - Non Payroll related	227,929	245,000	245,000	88,055	90,945	179,000	-26.94%	200,000	11.73%
Retirement	10,641	7,000	7,000	3,016	3,384	6,400	-8.57%	6,694	4.59%
Life/Health Insurance	18,191	15,000	15,000	2,196	4,686	6,882	-54.12%	5,409	-21.40%
Workmen's Compensation	169	100	100	30	34	64	-36.00%	67	4.69%
Unemployment	9	15	15	3	3	6	-60.00%	8	33.33%
Medicare	1,411	1,000	1,000	394	456	850	-15.00%	882	3.76%
Dental	134	120	120	28	35	63	-47.50%	68	7.94%
OPEB Contribution	3,497	3,000	3,000	960	1,077	2,037	-32.10%	2,130	4.57%
Total personal services	363,567	329,235	329,235	122,219	131,518	253,737		276,116	
Operating services:									
Advertising, Dues & Subscriptions	494	5,000	5,000	3,811	1,189	5,000	0.00%	5,000	0.00%
Printing, Duplication, Typing	133	1,000	1,000	-	1,000	1,000	0.00%	500	-50.00%
Telephone	396	-	-	43	(43)	-	0.00%	-	0.00%
Rentals	1,020	1,400	1,400	510	890	1,400	0.00%	1,400	0.00%
Maintenance Of Property & Equipment	-	500	500	350	150	500	0.00%	500	0.00%
Contractual Services	4,519	10,000	10,000	1,304	8,696	10,000	0.00%	10,000	0.00%
Professional Services	9,430	10,000	10,000	-	10,000	10,000	0.00%	10,000	0.00%
Insurance - Employee Liability	237	286	286	95	188	283	-1.05%	282	-0.35%
Insurance - General Liability	3,993	4,833	4,833	1,611	3,359	4,970	2.83%	5,039	1.39%
Total operating services	20,222	33,019	33,019	7,724	25,429	33,153		32,721	
Materials & supplies:									
Non Consumable Office Supplies	8,827	5,000	5,000	1,314	3,686	5,000	0.00%	5,000	0.00%
Office Supplies	7,905	7,000	7,000	909	6,091	7,000	0.00%	7,000	0.00%
Food & Clothing	-	-	-	977	(977)	-	0.00%	2,500	0.00%
Maintenance Of Buildings & Grounds	95	-	-	-	-	-	0.00%	-	0.00%
Miscellaneous	70	-	-	-	-	-	0.00%	500	0.00%
Total materials & supplies	16,897	12,000	12,000	3,200	8,800	12,000		15,000	
Other charges:									
Travel	435	5,000	5,000	-	5,000	5,000	0.00%	5,000	0.00%
Total other charges	435	5,000	5,000	-	5,000	5,000		5,000	
Capital outlay:									
Office Equipment	10,850	5,000	5,000	-	5,000	5,000	0.00%	5,000	0.00%
Total capital outlay	10,850	5,000	5,000	-	5,000	5,000		5,000	
Intergovernmental:									
Grants	10,000	-	-	-	-	-	0.00%	-	0.00%
Total intergovernmental	10,000	-	-	-	-	-		-	
Total expenditures	\$ 421,971	\$ 384,254	\$ 384,254	\$ 133,143	\$ 175,747	\$ 308,890		\$ 333,837	

District Court - Division D
Account Number: 001-400207
Narrative Explanation of Capital Outlay
For Requested Year 2026

Capital Undefined Outlay:	Amount	Detailed Description	Sub-total
Office Equipment	\$ 5,000	Office Equipment	\$ 5,000
Grand Total Requested:	\$ 5,000		

District Court - Division E
Account Number: 001-400208

Description	2024		2025				2026		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
Expenditures:									
Personal services:									
Regular Salaries & Wages	\$ 75,977	\$ 73,000	\$ 73,000	\$ 35,191	\$ 40,159	\$ 75,350	3.22%	\$ 79,140	5.03%
Salaries - Non Payroll related	178,780	220,000	220,000	92,797	92,303	185,100	-15.86%	205,000	10.75%
Retirement	8,245	9,000	9,000	3,802	4,401	8,203	-8.86%	8,705	6.12%
Life/Health Insurance	69	100	100	29	31	60	-40.00%	64	6.67%
Workmen's Compensation	125	200	200	39	44	83	-58.50%	87	4.82%
Unemployment	5	10	10	4	6	10	0.00%	13	30.00%
Medicare	1,074	1,100	1,100	510	590	1,100	0.00%	1,148	4.36%
Deferred Compensation	21	-	-	-	-	-	0.00%	-	0.00%
OPEB Contribution	2,599	3,000	3,000	1,227	1,390	2,617	-12.77%	2,770	5.85%
Total personal services	266,895	306,410	306,410	133,599	138,924	272,523		296,927	
Operating services:									
Advertising, Dues & Subscriptions	13,572	5,000	5,000	9,714	2,286	12,000	140.00%	5,000	-58.33%
Printing, Duplication, Typing	216	1,000	1,000	-	1,000	1,000	0.00%	1,000	0.00%
Postage And Box Rent	-	50	50	-	50	50	0.00%	50	0.00%
Rentals	1,098	1,500	1,500	570	930	1,500	0.00%	1,500	0.00%
Maintenance Of Property & Equipment	336	500	500	-	500	500	0.00%	500	0.00%
Contractual Services	3,393	5,000	5,000	723	1,777	2,500	-50.00%	5,000	100.00%
Professional Services	5,588	5,000	5,000	556	1,944	2,500	-50.00%	5,000	100.00%
Insurance - Employee Liability	183	198	198	66	167	233	17.68%	251	7.73%
Insurance - General Liability	3,080	3,346	3,346	1,115	2,991	4,106	22.71%	4,487	9.28%
Total operating services	27,466	21,594	21,594	12,744	11,645	24,389		22,788	
Materials & supplies:									
Non Consumable Office Supplies	4,496	2,500	2,500	3,004	2,996	6,000	140.00%	6,000	0.00%
Office Supplies	1,391	5,000	5,000	691	2,309	3,000	-40.00%	3,000	0.00%
Medical, Drugs	30	-	-	-	-	-	0.00%	-	0.00%
Food & Clothing	26	-	-	-	-	-	0.00%	-	0.00%
Maintenance Of Buildings & Grounds	405	500	500	-	-	-	-100.00%	500	0.00%
Total materials & supplies	6,348	8,000	8,000	3,695	5,305	9,000		9,500	
Other charges:									
Travel	-	500	500	-	-	-	-100.00%	500	0.00%
Official Fees	(468)	1,200	1,200	591	609	1,200	0.00%	1,200	0.00%
Total other charges	(468)	1,700	1,700	591	609	1,200		1,700	
Total expenditures	\$ 300,241	\$ 337,704	\$ 337,704	\$ 150,629	\$ 156,483	\$ 307,112		\$ 330,915	

**Grand Jury
Account Number: 001-400210**

Description	2024			2025			2026		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
Expenditures:									
Operating services:									
Advertising, Dues & Subscriptions	\$ 89	\$ 400	\$ 400	\$ 98	\$ 102	\$ 200	-50.00%	\$ 500	150.00%
Total operating services	89	400	400	98	102	200		500	
Materials & supplies:									
Food & Clothing	302	3,000	3,000	-	-	-	-100.00%	3,000	0.00%
Total materials & supplies	302	3,000	3,000	-	-	-		3,000	
Other charges:									
Juror And Witness Fees	8,520	9,000	9,000	5,700	6,300	12,000	33.33%	15,000	25.00%
Official Fees	-	5,000	5,000	-	-	-	-100.00%	5,000	0.00%
Total other charges	8,520	14,000	14,000	5,700	6,300	12,000		20,000	
Total expenditures	\$ 8,911	\$ 17,400	\$ 17,400	\$ 5,798	\$ 6,402	\$ 12,200		\$ 23,500	

**District Attorney
Account Number: 001-400235**

Description	2024			2025			2026		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
Expenditures:									
Personal services:									
Salaries - Non Payroll related	\$ 1,456,233	\$ 1,750,000	\$ 1,750,000	\$ 859,608	\$ 890,392	\$ 1,750,000	0.00%	\$ 1,900,000	8.57%
Total personal services	1,456,233	1,750,000	1,750,000	859,608	890,392	1,750,000		1,900,000	
Operating services:									
Advertising, Dues & Subscriptions	42,235	26,000	26,000	10,580	17,250	27,830	7.04%	29,875	7.35%
Electrical (Light And Power)	4,093	5,000	5,000	1,736	2,264	4,000	-20.00%	5,000	25.00%
Natural Gas	636	500	500	337	563	900	80.00%	1,000	11.11%
Water	368	250	250	113	162	275	10.00%	300	9.09%
Telephone	1,161	1,350	1,350	599	627	1,226	-9.19%	1,400	14.19%
Contractual Services	-	320,000	320,000	-	164,826	164,826	-48.49%	150,000	-8.99%
Professional Services	61,900	62,400	62,400	32,400	33,000	65,400	4.81%	66,000	0.92%
Insurance - Performance-Fidelity Bonds	29,104	29,700	29,700	32,719	-	32,719	10.16%	36,000	10.03%
Insurance - Auto Coverage	16,487	12,000	12,000	8,071	8,929	17,000	41.67%	17,000	0.00%
Insurance - Employee Liability	1,205	1,323	1,323	441	1,142	1,583	19.65%	1,713	8.21%
Insurance - General Liability	20,259	22,360	22,360	7,453	20,434	27,887	24.72%	30,652	9.92%
Total operating services	177,448	480,883	480,883	94,449	249,197	343,646		338,940	
Intergovernmental:									
Grants	76,284	76,284	76,284	33,392	42,892	76,284	0.00%	76,284	0.00%
Total intergovernmental	76,284	76,284	76,284	33,392	42,892	76,284		76,284	
Total expenditures	\$ 1,709,965	\$ 2,307,167	\$ 2,307,167	\$ 987,449	\$ 1,182,481	\$ 2,169,930		\$ 2,315,224	

**Clerk Of Court
Account Number: 001-400240**

Description	2024		2025				2026		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
Expenditures:									
Operating services:									
Advertising, Dues & Subscriptions	\$ 570	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Printing, Duplication, Typing	2,443	-	-	-	-	-	0.00%	-	0.00%
Professional Services	55,177	-	-	-	-	-	0.00%	35,000	0.00%
Total operating services	58,190	-	-	-	-	-		35,000	
Materials & supplies:									
Non Consumable Office Supplies	8,471	15,000	15,000	-	1,233	1,233	-91.78%	25,000	1927.58%
Office Supplies	47	-	-	-	-	-	0.00%	-	0.00%
Total materials & supplies	8,518	15,000	15,000	-	1,233	1,233		25,000	
Capital outlay:									
Office Equipment	74,551	-	-	13,767	-	13,767	0.00%	-	-100.00%
Total capital outlay	74,551	-	-	13,767	-	13,767		-	
Total expenditures	\$ 141,259	\$ 15,000	\$ 15,000	\$ 13,767	\$ 1,233	\$ 15,000		\$ 60,000	

Ward Courts
Account Number: 001-400290

Description	2024			2025			2026		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
Expenditures:									
Personal services:									
Regular Salaries & Wages	\$ 144,428	\$ 147,000	\$ 147,000	\$ 68,113	\$ 79,087	\$ 147,200	0.14%	\$ 149,036	1.25%
Per Diem	120	-	-	60	(60)	-	0.00%	-	0.00%
FICA	4,485	5,200	5,200	2,581	3,126	5,707	9.75%	5,775	1.19%
Retirement	8,143	10,000	10,000	3,783	4,167	7,950	-20.50%	8,197	3.11%
Unemployment	-	5	5	-	-	-	-100.00%	-	0.00%
Medicare	2,093	3,000	3,000	1,102	1,280	2,382	-20.60%	2,450	2.85%
Total personal services	159,269	165,205	165,205	75,639	87,600	163,239		165,458	
Operating services:									
Advertising, Dues & Subscriptions	-	-	-	30	(30)	-	0.00%	-	0.00%
Contractual Services	166	-	-	363	387	750	0.00%	780	4.00%
Insurance - Employee Liability	93	104	104	35	86	121	16.35%	129	6.61%
Insurance - General Liability	1,561	1,761	1,761	587	1,542	2,129	20.90%	2,313	8.64%
Total operating services	1,820	1,865	1,865	1,015	1,985	3,000		3,222	
Other charges:									
Travel	3,249	7,000	7,000	3,468	2,032	5,500	-21.43%	7,000	27.27%
Total other charges	3,249	7,000	7,000	3,468	2,032	5,500		7,000	
Total expenditures	\$ 164,338	\$ 174,070	\$ 174,070	\$ 80,122	\$ 91,617	\$ 171,739		\$ 175,680	

**Parish President
Account Number: 001-400310**

Description	2024			2025			2026		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
Expenditures:									
Personal services:									
Regular Salaries & Wages	\$ 705,390	\$ 695,000	\$ 695,000	\$ 339,427	\$ 371,823	\$ 711,250	2.34%	\$ 720,215	1.26%
Retirement	95,311	80,000	80,000	37,272	40,823	78,095	-2.38%	80,274	2.79%
Life/Health Insurance	125,496	154,000	154,000	54,180	63,587	117,766	-23.53%	134,328	14.06%
Workmen's Compensation	878	1,000	1,000	277	306	583	-41.70%	596	2.23%
Unemployment	41	60	60	26	28	54	-10.00%	60	11.11%
Medicare	10,207	11,000	11,000	4,879	5,407	10,286	-6.49%	10,443	1.53%
Disability	1,556	2,000	2,000	693	807	1,500	-25.00%	1,714	14.27%
Deferred Compensation	6,977	4,000	4,000	2,707	3,046	5,753	43.83%	11,450	99.03%
Dental	617	600	600	300	360	660	10.00%	720	9.09%
OPEB Contribution	24,653	25,000	25,000	11,859	12,991	24,850	-0.60%	25,448	2.41%
Miscellaneous	97	270	270	-	270	270	0.00%	270	0.00%
Total personal services	971,223	972,930	972,930	451,620	499,448	951,067		985,518	
Operating services:									
Advertising, Dues & Subscriptions	3,572	8,000	8,000	2,508	5,492	8,000	0.00%	8,000	0.00%
Printing, Duplication, Typing	344	4,000	4,000	95	3,905	4,000	0.00%	4,000	0.00%
Postage And Box Rent	30	275	275	-	275	275	0.00%	275	0.00%
Telephone	6,852	5,800	5,800	3,100	2,700	5,800	0.00%	5,800	0.00%
Rentals	6,987	7,440	7,440	4,788	2,652	7,440	0.00%	7,440	0.00%
Maintenance Of Property & Equipment	4,644	2,000	2,000	907	1,093	2,000	0.00%	2,000	0.00%
Contractual Services	3,667	7,500	7,500	2,582	4,968	7,550	0.67%	5,000	-33.77%
Professional Services	20,483	15,000	15,000	22,000	(7,000)	15,000	0.00%	15,000	0.00%
Insurance - Auto Coverage	7,425	8,694	8,694	2,898	7,750	10,648	22.48%	11,626	9.18%
Insurance - Employee Liability	544	600	600	200	544	744	24.00%	817	9.81%
Insurance - General Liability	9,152	10,140	10,140	3,380	9,741	13,121	29.40%	14,612	11.36%
Total operating services	63,700	69,449	69,449	42,458	32,120	74,578		74,570	
Materials & supplies:									
Non Consumable Office Supplies	11,136	5,000	5,000	41	4,959	5,000	0.00%	5,000	0.00%
Office Supplies	1,562	3,000	3,000	432	2,568	3,000	0.00%	3,000	0.00%
Educational, Recreational And Culture	3,825	-	-	537	(537)	-	0.00%	-	0.00%
Food & Clothing	9,289	4,000	4,000	4,117	(117)	4,000	0.00%	4,000	0.00%
Maintenance Of Buildings & Grounds	2,617	200	200	773	(573)	200	0.00%	200	0.00%
Vehicle Supplies(Gas, Oil, Antifreeze)	9,483	4,000	4,000	5,677	(1,677)	4,000	0.00%	4,000	0.00%
Miscellaneous	161	-	-	-	-	-	0.00%	-	0.00%
Equipment And Vehicle Repair Parts	1,181	1,000	1,000	-	1,000	1,000	0.00%	1,000	0.00%
Tools And Equipment	175	-	-	-	-	-	0.00%	-	0.00%
Total materials & supplies	39,429	17,200	17,200	11,577	5,623	17,200		17,200	
Other charges:									
Travel	25,249	40,000	40,000	10,779	29,221	40,000	0.00%	40,000	0.00%
Official Fees	82	250	250	405	(155)	250	0.00%	250	0.00%
Total other charges	25,331	40,250	40,250	11,184	29,066	40,250		40,250	

Parish President (Continued)
Account Number: 001-400310

Description	2024	2025				2026			
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
Capital outlay:									
Acquisition Of Motor Vehicles	106,531	-	-	-	-	-	0.00%	-	0.00%
Total capital outlay	106,531	-	-	-	-	-		-	
Total expenditures	\$ 1,206,214	\$ 1,099,829	\$ 1,099,829	\$ 516,839	\$ 566,257	\$ 1,083,095		\$ 1,117,538	

**Registrar Of Voters
Account Number: 001-400410**

Description	2024			2025			2026		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
Expenditures:									
Personal services:									
Regular Salaries & Wages	\$ 85,796	\$ 75,000	\$ 75,000	\$ 35,929	\$ 37,441	\$ 73,370	-2.17%	\$ 74,234	1.18%
FICA	1,115	600	600	215	65	280	-53.33%	450	60.71%
Retirement	12,208	13,000	13,000	5,843	6,558	12,400	-4.62%	13,047	5.22%
Life/Health Insurance	31,151	36,000	36,000	13,872	27,884	41,756	15.99%	58,913	41.09%
Workmen's Compensation	133	200	200	38	42	80	-60.00%	85	6.25%
Unemployment	6	10	10	4	6	10	0.00%	15	50.00%
Medicare	1,179	1,100	1,100	496	479	975	-11.36%	1,051	7.79%
Deferred Compensation	32	-	-	-	-	-	0.00%	-	0.00%
Dental	240	240	240	100	180	280	16.67%	360	28.57%
OPEB Contribution	2,374	3,000	3,000	1,136	1,275	2,411	-19.63%	2,537	5.23%
Miscellaneous	150	-	-	-	-	-	0.00%	-	0.00%
Total personal services	134,384	129,150	129,150	57,633	73,930	131,562		150,692	
Operating services:									
Advertising, Dues & Subscriptions	500	2,150	2,150	398	1,752	2,150	0.00%	2,150	0.00%
Printing, Duplication, Typing	-	2,500	2,500	-	2,500	2,500	0.00%	2,500	0.00%
Postage And Box Rent	7,756	8,000	8,000	1,681	6,319	8,000	0.00%	10,000	25.00%
Telephone	3,181	3,500	3,500	1,742	1,758	3,500	0.00%	3,500	0.00%
Maintenance Of Property & Equipment	150	2,000	2,000	-	2,000	2,000	0.00%	2,000	0.00%
Contractual Services	448	1,000	1,000	280	720	1,000	0.00%	1,000	0.00%
Professional Services	-	5,000	5,000	-	5,000	5,000	0.00%	5,000	0.00%
Insurance - Performance-Fidelity Bonds	50	100	100	50	(50)	-	-100.00%	-	0.00%
Insurance - Employee Liability	107	114	114	38	102	140	22.81%	153	9.29%
Insurance - General Liability	1,795	1,932	1,932	644	1,825	2,469	27.80%	2,737	10.85%
Total operating services	13,987	26,296	26,296	4,833	21,926	26,759		29,040	
Materials & supplies:									
Non Consumable Office Supplies	2,172	4,950	4,950	-	4,950	4,950	0.00%	4,950	0.00%
Office Supplies	3,432	3,000	3,000	181	2,819	3,000	0.00%	3,500	16.67%
Maintenance Of Buildings & Grounds	619	-	-	238	(238)	-	0.00%	-	0.00%
Miscellaneous	4	-	-	-	-	-	0.00%	-	0.00%
Total materials & supplies	6,227	7,950	7,950	419	7,531	7,950		8,450	
Other charges:									
Travel	6,627	14,500	14,500	6,164	8,336	14,500	0.00%	14,500	0.00%
Official Fees	105	-	-	-	-	-	0.00%	-	0.00%
Total other charges	6,732	14,500	14,500	6,164	8,336	14,500		14,500	
Total expenditures	\$ 161,330	\$ 177,896	\$ 177,896	\$ 69,049	\$ 111,723	\$ 180,771		\$ 202,682	

**Elections
Account Number: 001-400420**

Description	2024		2025				2026		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
Expenditures:									
Operating services:									
Advertising, Dues & Subscriptions	\$ 30	\$ 400	\$ 400	\$ -	\$ 150	\$ 150	-62.50%	\$ 300	100.00%
Printing, Duplication, Typing	-	1,000	1,000	-	500	500	-50.00%	1,000	100.00%
Rentals	-	700	700	-	250	250	-64.29%	500	100.00%
Professional Services	-	1,000	1,000	-	500	500	-50.00%	1,000	100.00%
Total operating services	30	3,100	3,100	-	1,400	1,400		2,800	
Other charges:									
Official Fees	802	25,000	25,000	985	6,015	7,000	-72.00%	25,000	257.14%
Total other charges	802	25,000	25,000	985	6,015	7,000		25,000	
Total expenditures	\$ 832	\$ 28,100	\$ 28,100	\$ 985	\$ 7,415	\$ 8,400		\$ 27,800	

Finance
Account Number: 001-400510

Description	2024			2025			2026		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
Expenditures:									
Personal services:									
Regular Salaries & Wages	\$ 929,717	\$ 1,001,000	\$ 1,001,000	\$ 449,929	\$ 518,071	\$ 968,000	-3.30%	\$ 1,098,881	13.52%
Retirement	106,773	116,000	116,000	49,454	56,817	106,271	-8.39%	120,877	13.74%
Life/Health Insurance	209,987	240,000	240,000	88,762	117,757	206,519	-13.95%	268,348	29.94%
Workmen's Compensation	1,554	2,000	2,000	471	565	1,036	-48.20%	1,209	16.70%
Unemployment	72	110	110	45	52	97	-11.82%	110	13.40%
Medicare	13,306	15,000	15,000	6,525	7,570	14,095	-6.03%	15,934	13.05%
Disability	2,175	2,400	2,400	958	1,122	2,080	-13.33%	2,615	25.72%
Deferred Compensation	21,765	35,000	35,000	13,076	12,889	25,965	-25.81%	30,200	16.31%
Dental	1,318	1,400	1,400	550	660	1,210	-13.57%	1,440	19.01%
OPEB Contribution	32,538	36,000	36,000	15,735	18,065	33,800	-6.11%	38,461	13.79%
Miscellaneous	100	200	200	-	100	100	-50.00%	200	100.00%
Total personal services	1,319,305	1,449,110	1,449,110	625,505	733,668	1,359,173		1,578,275	
Operating services:									
Advertising, Dues & Subscriptions	3,012	4,060	4,060	1,813	1,747	3,560	-12.32%	4,060	14.04%
Printing, Duplication, Typing	2,140	2,250	2,250	1,188	812	2,000	-11.11%	2,250	12.50%
Postage And Box Rent	-	200	200	64	36	100	-50.00%	200	100.00%
Telephone	2,157	2,180	2,180	1,393	737	2,130	-2.29%	2,180	2.35%
Maintenance Of Property & Equipment	603	350	350	-	350	350	0.00%	350	0.00%
Contractual Services	3,362	2,650	2,650	2,863	2,927	5,790	118.49%	5,910	2.07%
Professional Services	106,376	106,500	106,500	38,565	58,935	97,500	-8.45%	106,500	9.23%
Insurance - Employee Liability	1,469	1,622	1,622	541	1,632	2,172	33.91%	2,447	12.66%
Insurance - General Liability	24,699	27,410	27,410	9,137	29,182	38,319	39.80%	43,774	14.24%
Total operating services	143,818	147,222	147,222	55,564	96,358	151,921		167,671	
Materials & supplies:									
Non Consumable Office Supplies	7,033	5,500	5,500	19,250	4,050	23,300	323.64%	12,000	-48.50%
Office Supplies	7,952	8,000	8,000	3,698	3,302	7,000	-12.50%	8,000	14.29%
Food & Clothing	1,854	2,000	2,000	936	864	1,800	-10.00%	2,000	11.11%
Maintenance Of Buildings & Grounds	807	1,000	1,000	651	749	1,400	40.00%	1,000	-28.57%
Total materials & supplies	17,646	16,500	16,500	24,535	8,965	33,500		23,000	
Other charges:									
Travel	1,080	1,650	1,650	3,010	4,440	7,450	351.52%	3,700	-50.34%
Official Fees	6	50	50	-	50	50	0.00%	50	0.00%
Total other charges	1,086	1,700	1,700	3,010	4,490	7,500		3,750	
Total expenditures	\$ 1,481,855	\$ 1,614,532	\$ 1,614,532	\$ 708,614	\$ 843,481	\$ 1,552,094		\$ 1,772,696	

Purchasing
Account Number: 001-400530

Description	2024			2025			2026		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
Expenditures:									
Personal Services:									
Regular Salaries & Wages	\$ 418,619	\$ 488,000	\$ 488,000	\$ 181,242	\$ 198,758	\$ 380,000	-22.13%	\$ 458,589	20.68%
FICA	1,139	5,000	5,000	-	-	-	-100.00%	-	0.00%
Retirement	45,173	57,000	57,000	19,919	21,806	41,725	-26.80%	50,445	20.90%
Life/Health Insurance	99,299	142,000	142,000	37,895	44,455	82,350	-42.01%	93,903	14.03%
Workmen's Compensation	2,964	6,000	6,000	190	217	407	-93.22%	427	4.91%
Unemployment	34	60	60	18	20	38	-36.67%	45	18.42%
Medicare	6,099	8,000	8,000	2,683	2,991	5,674	-29.08%	6,650	17.20%
Disability	937	1,100	1,100	370	430	800	-27.27%	1,091	36.38%
Deferred Compensation	22,339	24,000	24,000	9,613	9,312	18,925	-21.15%	21,750	14.93%
Dental	486	900	900	200	240	440	-51.11%	480	9.09%
OPEB Contribution	14,651	18,000	18,000	6,338	6,962	13,300	-26.11%	16,051	20.68%
Miscellaneous	118	-	-	(68)	68	-	0.00%	-	0.00%
Total Personal Services	611,858	750,060	750,060	258,400	285,259	543,659		649,431	
Operating Services:									
Advertising, Dues & Subscriptions	4,238	6,550	6,550	1,864	4,686	6,550	0.00%	7,000	6.87%
Printing, Duplication, Typing	3,159	3,000	3,000	300	2,700	3,000	0.00%	3,000	0.00%
Postage And Box Rent	353	849	849	80	769	849	0.00%	849	0.00%
Telephone	3,169	3,780	3,780	1,006	2,774	3,780	0.00%	3,780	0.00%
Rentals	14,149	21,000	21,000	6,335	14,665	21,000	0.00%	15,000	-28.57%
Maintenance Of Property & Equipment	569	3,830	3,830	110	3,720	3,830	0.00%	2,000	-47.78%
Contractual Services	7,277	8,630	8,630	4,078	53,552	57,630	567.79%	80,000	38.82%
Professional Services	232	10,000	10,000	5,711	4,289	10,000	0.00%	15,000	50.00%
Insurance - Auto Coverage	2,726	3,478	3,478	1,159	3,100	4,259	22.46%	4,650	9.18%
Insurance - Employee Liability	431	481	481	160	426	586	21.83%	639	9.04%
Insurance - General Liability	7,246	8,128	8,128	2,709	7,620	10,329	27.08%	11,430	10.66%
Total Operating Services	43,549	69,726	69,726	23,512	98,301	121,813		143,348	
Materials & Supplies:									
Non Consumable Office Supplies	17,532	12,000	12,000	295	11,705	12,000	0.00%	12,000	0.00%
Office Supplies	4,142	9,000	9,000	1,679	7,321	9,000	0.00%	9,000	0.00%
Medical, Drugs	-	150	150	-	150	150	0.00%	150	0.00%
Food & Clothing	-	2,787	2,787	-	2,787	2,787	0.00%	2,787	0.00%
Maintenance Of Buildings & Grounds	361	500	500	-	500	500	0.00%	500	0.00%
Vehicle Supplies(Gas, Oil, Antifreeze)	-	4,725	4,725	10	4,715	4,725	0.00%	4,725	0.00%
Miscellaneous	11	200	200	-	200	200	0.00%	200	0.00%
Equipment And Vehicle Repair Parts	561	1,822	1,822	140	1,682	1,822	0.00%	1,822	0.00%
Tools And Equipment	120	500	500	-	500	500	0.00%	500	0.00%
Total Materials & Supplies	22,727	31,684	31,684	2,124	29,560	31,684		31,684	
Other Charges:									
Travel	2,816	8,500	8,500	1,105	7,395	8,500	0.00%	8,500	0.00%
Official Fees	-	400	400	-	400	400	0.00%	400	0.00%
Total Other Charges	2,816	8,900	8,900	1,105	7,795	8,900		8,900	

Purchasing (Continued)
Account Number: 001-400530

Description	2024			2025			2026		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
Capital Outlay:									
Office Equipment	-	-	-	6,925	-	6,925	0.00%	-	-100.00%
Total Capital Outlay	-	-	-	6,925	-	6,925		-	
Total Expenditures	<u>\$ 680,950</u>	<u>\$ 860,370</u>	<u>\$ 860,370</u>	<u>\$ 292,066</u>	<u>\$ 420,915</u>	<u>\$ 712,981</u>		<u>\$ 833,363</u>	

Personnel
Account Number: 001-400540

Description	2024			2025			2026		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
Expenditures:									
Personal services:									
Regular Salaries & Wages	\$ 325,375	\$ 328,000	\$ 328,000	\$ 156,642	\$ 174,398	\$ 331,040	0.93%	\$ 342,972	3.60%
Per Diem	1,020	2,700	2,700	780	1,920	2,700	0.00%	2,700	0.00%
FICA	128	-	-	48	12	60	0.00%	-	-100.00%
Retirement	37,238	38,000	38,000	17,201	19,150	36,351	-4.34%	37,727	3.79%
Life/Health Insurance	90,499	103,000	103,000	40,287	47,263	87,550	-15.00%	99,837	14.03%
Workmen's Compensation	543	600	600	163	190	353	-41.17%	377	6.80%
Unemployment	25	35	35	16	19	35	0.00%	40	14.29%
Medicare	4,773	5,000	5,000	2,387	2,701	5,088	1.76%	5,323	4.62%
Disability	758	1,000	1,000	325	378	703	-29.70%	816	16.07%
Deferred Compensation	17,020	26,000	26,000	13,977	13,488	27,465	5.63%	30,000	9.23%
Dental	479	500	500	200	240	440	-12.00%	480	9.09%
OPEB Contribution	11,350	12,000	12,000	5,473	6,093	11,566	-3.62%	12,004	3.79%
Miscellaneous	-	500	500	-	500	500	0.00%	500	0.00%
Total personal services	489,208	517,335	517,335	237,499	266,352	503,851		532,776	
Operating services:									
Advertising, Dues & Subscriptions	2,565	6,000	6,000	1,202	4,798	6,000	0.00%	6,000	0.00%
Printing, Duplication, Typing	1,683	5,000	5,000	1,911	3,089	5,000	0.00%	5,000	0.00%
Telephone	1,162	1,200	1,200	346	854	1,200	0.00%	1,200	0.00%
Contractual Services	4,309	25,000	25,000	982	24,018	25,000	0.00%	25,000	0.00%
Professional Services	45,107	70,000	70,000	18,425	51,575	70,000	0.00%	70,000	0.00%
Insurance - Employee Liability	345	385	385	128	348	476	23.64%	522	9.66%
Insurance - General Liability	5,797	6,510	6,510	2,170	6,226	8,396	28.97%	9,339	11.23%
Total operating services	60,968	114,095	114,095	25,164	90,908	116,072		117,061	
Materials & supplies:									
Non Consumable Office Supplies	10,445	7,000	7,000	1,302	5,698	7,000	0.00%	15,000	114.29%
Office Supplies	1,821	4,000	4,000	267	3,733	4,000	0.00%	4,000	0.00%
Educational, Recreational And Culture	4,783	36,000	36,000	13,901	22,099	36,000	0.00%	36,000	0.00%
Food & Clothing	5,335	3,000	3,000	84	2,916	3,000	0.00%	5,000	66.67%
Maintenance Of Buildings & Grounds	53	-	-	-	-	-	0.00%	-	0.00%
Total materials & supplies	22,437	50,000	50,000	15,554	34,446	50,000		60,000	
Other charges:									
Travel	4,475	20,000	20,000	6,906	13,094	20,000	0.00%	20,000	0.00%
Official Fees	410	1,500	1,500	-	1,500	1,500	0.00%	1,500	0.00%
Total other charges	4,885	21,500	21,500	6,906	14,594	21,500		21,500	
Total expenditures	\$ 577,498	\$ 702,930	\$ 702,930	\$ 285,123	\$ 406,300	\$ 691,423		\$ 731,337	

Legal Services
Account Number: 001-400545

Description	2024			2025			2026		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
Expenditures:									
Personal Services:									
Regular Salaries & Wages	\$ 386,265	\$ 392,000	\$ 392,000	\$ 182,487	\$ 207,858	\$ 390,345	-0.42%	\$ 409,775	4.98%
Salaries - Non Payroll related	163,112	175,000	175,000	84,916	84,384	169,300	-3.26%	186,000	9.86%
Retirement	44,360	46,000	46,000	20,066	22,859	42,925	-6.68%	45,075	5.01%
Life/Health Insurance	53,518	61,000	61,000	27,436	29,264	56,700	-7.05%	74,150	30.78%
Workmen's Compensation	647	800	800	194	231	425	-46.88%	451	6.12%
Unemployment	30	45	45	18	22	40	-11.11%	45	12.50%
Medicare	5,506	6,000	6,000	2,611	3,024	5,635	-6.08%	5,942	5.45%
Disability	893	1,000	1,000	389	450	839	-16.10%	975	16.21%
Deferred Compensation	2,784	8,000	8,000	1,519	1,467	2,986	-62.68%	5,175	73.31%
Dental	476	500	500	200	240	440	-12.00%	480	9.09%
OPEB Contribution	13,519	15,000	15,000	6,385	7,275	13,660	-8.93%	14,342	4.99%
Miscellaneous	-	350	350	-	350	350	0.00%	400	14.29%
Total Personal Services	671,110	705,695	705,695	326,221	357,424	683,645		742,810	
Operating Services:									
Advertising, Dues & Subscriptions	13,408	11,462	11,462	42,209	(599)	41,610	263.03%	44,000	5.74%
Printing, Duplication, Typing	55	635	635	-	635	635	0.00%	700	10.24%
Electrical (Light And Power)	206	5,250	5,250	-	5,250	5,250	0.00%	5,500	4.76%
Natural Gas	589	1,050	1,050	399	651	1,050	0.00%	1,100	4.76%
Water	938	1,050	1,050	396	654	1,050	0.00%	1,100	4.76%
Postage And Box Rent	317	525	525	252	273	525	0.00%	600	14.29%
Telephone	7,209	8,925	8,925	3,558	5,367	8,925	0.00%	9,500	6.44%
Rentals	2,892	3,150	3,150	1,446	1,704	3,150	0.00%	1,300	-58.73%
Maintenance Of Property & Equipment	-	1,050	1,050	-	1,050	1,050	0.00%	1,100	4.76%
Contractual Services	10,626	60,088	60,088	5,948	14,052	20,000	-66.72%	60,000	200.00%
Professional Services	41,767	40,816	40,816	-	42,000	42,000	2.90%	45,000	7.14%
Insurance - Fire & Casualty Property	5,281	4,775	4,775	1,592	3,349	4,941	3.48%	5,023	1.66%
Insurance - Employee Liability	424	493	493	164	435	599	21.50%	653	9.02%
Insurance - General Liability	7,141	8,330	8,330	2,777	7,786	10,563	26.81%	11,680	10.57%
Total Operating Services	90,853	147,599	147,599	58,741	82,607	141,348		187,256	
Materials & Supplies:									
Non Consumable Office Supplies	82,932	10,250	10,250	170	10,080	10,250	0.00%	10,800	5.37%
Office Supplies	7,533	6,000	6,000	1,619	4,381	6,000	0.00%	6,300	5.00%
Food & Clothing	853	715	715	362	638	1,000	39.86%	1,250	25.00%
Maintenance Of Buildings & Grounds	1,249	1,213	1,213	632	4,368	5,000	312.20%	20,000	300.00%
Total Materials & Supplies	92,567	18,178	18,178	2,783	19,467	22,250		38,350	
Other Charges:									
Travel	2,223	7,350	7,350	20	7,330	7,350	0.00%	7,800	6.12%
Official Fees	361	315	315	56	2,944	3,000	852.38%	5,000	66.67%
Total Other Charges	2,584	7,665	7,665	76	10,274	10,350		12,800	

Legal Services (Continued)
Account Number: 001-400545

Description	2024			2025			2026		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
Capital Outlay:									
Office Equipment	-	-	-	-	5,000	5,000	0.00%	10,000	100.00%
Total Capital Outlay	-	-	-	-	5,000	5,000		10,000	
Total Expenditures	\$ 857,114	\$ 879,137	\$ 879,137	\$ 387,821	\$ 474,772	\$ 862,593		\$ 991,216	

Legal Services
Account Number: 001-400545
Narrative Explanation of Capital Outlay
For Requested Year 2026

Capital undefined Outlay:	Amount	Detailed Description	Sub-total
Office Equipment	\$ 10,000	Office Equipment	\$ 10,000
Grand Total Requested:	\$ 10,000		

Taxation - Assessor
Account Number: 001-400550

Description	2024			2025			2026		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
Expenditures:									
Intergovernmental:									
Assessor Commission -Or Allowance									
Deduction From Tax Collections	\$ -	\$ 500	\$ 500	\$ -	\$ 500	\$ 500	0.00%	\$ 500	0.00%
Total intergovernmental	-	500	500	-	500	500		500	
Total expenditures	\$ -	\$ 500	\$ 500	\$ -	\$ 500	\$ 500		\$ 500	

Taxation - Collector
Account Number: 001-400560

Description	2024			2025			2026		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
Expenditures:									
Intergovernmental:									
Cost Of Ad Valorem Tax Collection	\$ -	\$ 1,000	\$ 1,000	\$ -	\$ 500	\$ 500	-50.00%	\$ 1,000	100.00%
Costs Of Sales Tax Collections	190,778	258,870	258,870	97,750	128,250	226,000	-12.70%	234,200	3.63%
Total intergovernmental	190,778	259,870	259,870	97,750	128,750	226,500		235,200	
Total expenditures	\$ 190,778	\$ 259,870	\$ 259,870	\$ 97,750	\$ 128,750	\$ 226,500		\$ 235,200	

**Planning And Zoning
Account Number: 001-400610**

Description	2024			2025			2026		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
Expenditures:									
Personal services:									
Regular Salaries & Wages	\$ 887,482	\$ 983,000	\$ 983,000	\$ 430,261	\$ 464,099	\$ 894,360	-9.02%	\$ 1,068,153	19.43%
Per Diem	8,280	10,080	10,080	3,840	2,360	6,200	-38.49%	10,080	62.58%
FICA	513	1,000	1,000	238	312	550	-45.00%	650	18.18%
Retirement	101,923	105,000	105,000	47,300	51,020	98,320	-6.36%	117,497	19.50%
Life/Health Insurance	195,551	258,000	258,000	86,774	108,946	195,720	-24.14%	243,785	24.56%
Workmen's Compensation	10,324	12,000	12,000	3,418	4,032	7,450	-37.92%	9,140	22.68%
Unemployment	68	100	100	43	47	90	-10.00%	100	11.11%
Medicare	11,395	15,000	15,000	5,587	6,238	11,825	-21.17%	15,488	30.98%
Disability	2,061	3,000	3,000	907	1,053	1,960	-34.67%	2,469	25.97%
Deferred Compensation	17,642	26,000	26,000	10,505	10,795	21,300	-18.08%	24,030	12.82%
Dental	1,447	1,900	1,900	608	732	1,340	-29.47%	1,638	22.24%
OPEB Contribution	31,061	35,000	35,000	15,050	16,150	31,200	-10.86%	37,385	19.82%
Miscellaneous	96	870	870	199	671	870	0.00%	870	0.00%
Total personal services	1,267,843	1,450,950	1,450,950	604,730	666,455	1,271,185		1,531,285	
Operating services:									
Advertising, Dues & Subscriptions	12,691	16,798	16,798	2,653	14,145	16,798	0.00%	16,798	0.00%
Printing, Duplication, Typing	5,961	10,000	10,000	10,091	(91)	10,000	0.00%	10,000	0.00%
Postage And Box Rent	68	4,000	4,000	-	4,000	4,000	0.00%	4,000	0.00%
Telephone	5,038	10,000	10,000	1,800	8,200	10,000	0.00%	10,000	0.00%
Rentals	26,189	27,500	27,500	12,793	14,207	27,000	-1.82%	27,000	0.00%
Maintenance Of Property & Equipment	6,388	15,680	15,680	4,889	10,791	15,680	0.00%	15,680	0.00%
Contractual Services	134,084	100,968	100,968	92,604	3,364	95,968	-4.95%	130,968	36.47%
Professional Services	75,416	148,000	148,000	60,770	87,230	148,000	0.00%	248,500	67.91%
Merchant Services	21,757	18,000	18,000	10,826	7,174	18,000	0.00%	18,000	0.00%
Insurance - Fire & Casualty Property	19,734	17,841	17,841	5,947	12,513	18,460	3.47%	18,769	1.67%
Insurance - Auto Coverage	15,257	17,388	17,388	5,796	15,501	21,297	22.48%	23,251	9.18%
Insurance - Employee Liability	1,000	1,122	1,122	374	1,023	1,397	24.51%	1,535	9.88%
Insurance - General Liability	16,825	18,960	18,960	6,320	18,305	24,625	29.88%	27,457	11.50%
Total operating services	340,408	406,257	406,257	214,863	196,362	411,225		551,958	
Materials & supplies:									
Non Consumable Office Supplies	3,057	22,000	22,000	5,491	16,509	22,000	0.00%	22,000	0.00%
Office Supplies	4,829	10,000	10,000	2,819	7,181	10,000	0.00%	10,000	0.00%
Medical, Drugs	24	2,000	2,000	-	2,000	2,000	0.00%	2,000	0.00%
Food & Clothing	5,611	6,500	6,500	3,445	3,055	6,500	0.00%	6,500	0.00%
Maintenance Of Buildings & Grounds	7,609	5,000	5,000	4,006	994	5,000	0.00%	5,000	0.00%
Vehicle Supplies(Gas, Oil, Antifreeze)	1,727	10,000	10,000	387	9,613	10,000	0.00%	10,000	0.00%
Miscellaneous	1,785	6,000	6,000	1,200	4,800	6,000	0.00%	6,000	0.00%
Equipment And Vehicle Repair Parts	1,978	1,500	1,500	49	1,451	1,500	0.00%	1,500	0.00%
Tools And Equipment	104	500	500	113	387	500	0.00%	500	0.00%
Total materials & supplies	26,724	63,500	63,500	17,510	45,990	63,500		63,500	
Other charges:									

Planning And Zoning (Continued)
Account Number: 001-400610

Description	2024	2025				2026			
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
Other Charges	-	-	-	(919)	919	-	0.00%	-	0.00%
Travel	2,673	17,500	17,500	980	16,520	17,500	0.00%	17,500	0.00%
Judgements & Damages	-	28,500	28,500	-	28,500	28,500	0.00%	28,500	0.00%
Official Fees	74,345	100,000	100,000	25,323	74,677	100,000	0.00%	100,000	0.00%
Total other charges	77,018	146,000	146,000	25,384	120,616	146,000		146,000	
Capital outlay:									
Acquisition Of Motor Vehicles	35,321	-	-	41,339	-	41,339	0.00%	-	-100.00%
Buildings-Grounds-General Plant	-	20,000	20,000	-	20,000	20,000	0.00%	20,000	0.00%
Architectural-Engineering Fees	24,977	-	-	-	-	-	0.00%	-	0.00%
Total capital outlay	60,298	20,000	20,000	41,339	20,000	61,339		20,000	
Total expenditures	\$ 1,772,291	\$ 2,086,707	\$ 2,086,707	\$ 903,826	\$ 1,049,423	\$ 1,953,249		\$ 2,312,743	

Planning & Zoning
Account Number: 001-400610
Narrative Explanation of Capital Outlay
For Requested Year 2026

Capital undefined Outlay:	Amount	Detailed Description	Sub-total
Buildings-Grounds-General Plant	\$ 20,000	Planning & Zoning Building Improvements	\$ 20,000
Grand Total Requested:	\$ 20,000		

**Coastal Zone Management
Account Number: 001-400611**

Description	2024			2025			2026		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
Expenditures:									
Personal services:									
Regular Salaries & Wages	\$ 323,342	\$ 326,000	\$ 326,000	\$ 123,190	\$ 137,810	\$ 261,000	-19.94%	\$ 280,925	7.63%
Retirement	37,123	38,000	38,000	13,505	15,095	28,600	-24.74%	30,902	8.05%
Life/Health Insurance	45,648	52,000	52,000	20,244	28,276	48,520	-6.69%	59,722	23.09%
Workmen's Compensation	540	600	600	129	151	280	-53.33%	309	10.36%
Unemployment	25	40	40	12	28	40	0.00%	45	12.50%
Medicare	4,859	6,000	6,000	1,783	1,980	3,763	-37.28%	4,073	8.24%
Disability	750	800	800	244	297	541	-32.38%	669	23.66%
Deferred Compensation	18,389	31,000	31,000	2,175	690	2,865	-90.76%	11,750	310.12%
Dental	50	120	120	-	60	60	-50.00%	120	100.00%
OPEB Contribution	11,314	12,000	12,000	4,297	4,803	9,100	-24.17%	9,832	8.04%
Miscellaneous	-	78	78	50	28	78	0.00%	100	28.21%
Total personal services	442,040	466,638	466,638	165,629	189,218	354,847		398,447	
Operating services:									
Advertising, Dues & Subscriptions	20	1,100	1,100	1,082	18	1,100	0.00%	3,000	172.73%
Printing, Duplication, Typing	-	3,000	3,000	-	3,000	3,000	0.00%	3,000	0.00%
Postage And Box Rent	28	13,500	13,500	-	13,500	13,500	0.00%	13,500	0.00%
Telephone	480	-	-	240	260	500	0.00%	500	0.00%
Rentals	-	1,000	1,000	-	1,000	1,000	0.00%	1,000	0.00%
Maintenance Of Property & Equipment	20,000	134,210	134,210	18,500	116,010	134,510	0.22%	384,300	185.70%
Contractual Services	3,306	500	500	1,537	2,063	3,600	620.00%	3,600	0.00%
Professional Services	49,190	125,500	125,500	45,094	132,407	177,500	41.43%	125,500	-29.30%
Insurance - Fire & Casualty Property	8,693	7,859	7,859	2,620	5,512	8,132	3.47%	8,268	1.67%
Insurance - Auto Coverage	1,566	1,739	1,739	580	1,550	2,130	22.48%	2,325	9.15%
Insurance - Employee Liability	471	574	574	191	401	592	3.14%	601	1.52%
Insurance - General Liability	7,926	9,700	9,700	3,233	7,166	10,399	7.21%	10,749	3.37%
Total operating services	91,680	298,682	298,682	73,077	282,887	355,963		556,343	
Materials & supplies:									
Non Consumable Office Supplies	-	8,000	8,000	-	8,000	8,000	0.00%	8,000	0.00%
Office Supplies	100	1,200	1,200	-	1,200	1,200	0.00%	1,200	0.00%
Food & Clothing	-	1,250	1,250	-	1,250	1,250	0.00%	1,250	0.00%
Maintenance Of Buildings & Grounds	-	300	300	-	-	-	-100.00%	-	0.00%
Vehicle Supplies(Gas, Oil, Antifreeze)	10	1,800	1,800	-	1,800	1,800	0.00%	1,800	0.00%
Gravel, Sand, Dirt And Shells	-	20,000	20,000	-	20,000	20,000	0.00%	20,000	0.00%
Equipment And Vehicle Repair Parts	-	3,000	3,000	-	3,000	3,000	0.00%	3,000	0.00%
Tools And Equipment	230	-	-	-	-	-	0.00%	-	0.00%
Total materials & supplies	340	35,550	35,550	-	35,250	35,250		35,250	
Other charges:									
Travel	11,925	8,000	8,000	2,262	5,738	8,000	0.00%	8,000	0.00%
Official Fees	-	200	200	-	200	200	0.00%	200	0.00%
Total other charges	11,925	8,200	8,200	2,262	5,938	8,200		8,200	
Capital outlay:									
Improvements Other Than Buildings	-	75,000	75,000	-	75,000	75,000	0.00%	75,000	0.00%
Other Fees	-	1,000	1,000	-	1,000	1,000	0.00%	1,000	0.00%
Total capital outlay	-	76,000	76,000	-	76,000	76,000		76,000	

Coastal Zone Management (Continued)
Account Number: 001-400611

Description	2024			2025			2026		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
Intergovernmental									
Grants	-	19,000	19,000	-	19,000	19,000	0.00%	19,000	0.00%
Total intergovernmental	-	19,000	19,000	-	19,000	19,000		19,000	
Total expenditures	<u>\$ 545,985</u>	<u>\$ 904,070</u>	<u>\$ 904,070</u>	<u>\$ 240,968</u>	<u>\$ 608,293</u>	<u>\$ 849,260</u>		<u>\$ 1,093,240</u>	

**Coastal Zone Management
Account Number: 001-400611
Narrative Explanation of Capital Outlay
For Requested Year 2026**

Capital undefined Outlay:	Amount	Detailed Description	Sub-total
Improvements Other Than Buildings	\$ 75,000	Wetland Watcher Park & Jetty	\$ 75,000
Other Fees	\$ 1,000	CIAP Required Advertisement Fees	\$ 1,000
Grand Total Requested:	\$ 76,000		

ICC Building Codes
Account Number: 001-400612

Description	2024			2025			2026		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
Expenditures:									
Personal services:									
Regular Salaries & Wages	\$ 184,800	\$ 220,000	\$ 220,000	\$ 92,577	\$ 103,923	\$ 196,500	-10.68%	\$ 235,706	19.95%
Retirement	21,224	26,000	26,000	10,177	11,423	21,600	-16.92%	25,928	20.04%
Life/Health Insurance	60,749	90,000	90,000	26,954	31,598	58,552	-34.94%	71,261	21.71%
Workmen's Compensation	309	400	400	98	113	211	-47.25%	259	22.75%
Unemployment	15	30	30	9	11	20	-33.33%	25	25.00%
Medicare	2,568	3,200	3,200	1,307	1,504	2,811	-12.16%	3,418	21.59%
Disability	441	600	600	194	226	420	-30.00%	485	15.48%
Deferred Compensation	1,793	5,000	5,000	1,291	1,659	2,950	-41.00%	6,575	122.88%
Dental	357	500	500	150	180	330	-34.00%	420	27.27%
OPEB Contribution	6,467	8,000	8,000	3,238	3,614	6,852	-14.35%	8,250	20.40%
Miscellaneous	-	39	39	-	39	39	0.00%	39	0.00%
Total personal services	278,723	353,769	353,769	135,995	154,290	290,285		352,366	
Operating services:									
Advertising, Dues & Subscriptions	-	1,000	1,000	-	1,000	1,000	0.00%	1,000	0.00%
Printing, Duplication, Typing	-	2,500	2,500	-	2,500	2,500	0.00%	2,500	0.00%
Postage And Box Rent	-	250	250	-	250	250	0.00%	250	0.00%
Telephone	150	1,049	1,049	300	749	1,049	0.00%	1,200	14.39%
Maintenance Of Property & Equipment	-	500	500	-	500	500	0.00%	500	0.00%
Contractual Services	153	3,085	3,085	411	2,674	3,085	0.00%	3,085	0.00%
Professional Services	608,387	598,000	598,000	306,350	291,650	598,000	0.00%	598,000	0.00%
Insurance - Employee Liability	502	559	559	186	486	672	20.21%	730	8.63%
Insurance - General Liability	8,437	9,450	9,450	3,150	8,704	11,854	25.44%	13,056	10.14%
Total operating services	617,629	616,393	616,393	310,397	308,513	618,910		620,321	
Materials & supplies:									
Non Consumable Office Supplies	-	4,000	4,000	-	4,000	4,000	0.00%	4,000	0.00%
Office Supplies	-	1,500	1,500	-	1,500	1,500	0.00%	1,500	0.00%
Food & Clothing	-	600	600	-	600	600	0.00%	600	0.00%
Vehicle Supplies(Gas, Oil, Antifreeze)	-	2,000	2,000	-	2,000	2,000	0.00%	2,000	0.00%
Equipment And Vehicle Repair Parts	-	500	500	-	500	500	0.00%	500	0.00%
Total materials & supplies	-	8,600	8,600	-	8,600	8,600		8,600	
Other charges:									
Travel	-	4,000	4,000	-	4,000	4,000	0.00%	4,000	0.00%
Total other charges	-	4,000	4,000	-	4,000	4,000		4,000	
Total expenditures	\$ 896,352	\$ 982,762	\$ 982,762	\$ 446,392	\$ 475,403	\$ 921,795		\$ 985,287	

Data Processing
Account Number: 001-400620

Description	2024		2025				2026		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
Expenditures:									
Operating services:									
Advertising, Dues & Subscriptions	\$ -	\$ 250	\$ 250	\$ -	\$ 150	\$ 150	-40.00%	\$ 250	66.67%
Printing, Duplication, Typing	2,188	1,500	1,500	1,053	647	1,700	13.33%	2,000	17.65%
Postage And Box Rent	34,725	39,000	39,000	9,866	26,134	36,000	-7.69%	36,000	0.00%
Telephone	-	500	500	-	-	-	-100.00%	150	0.00%
Maintenance Of Property & Equipment	-	500	500	-	250	250	-50.00%	500	100.00%
Contractual Services	211,606	153,400	153,400	99,320	55,030	154,350	0.62%	166,600	7.94%
Professional Services	112,855	192,500	192,500	51,065	63,436	114,500	-40.52%	132,500	15.72%
Total operating services	361,374	387,650	387,650	161,304	145,647	306,950		338,000	
Materials & supplies:									
Non Consumable Office Supplies	4,465	2,000	2,000	2,012	988	3,000	50.00%	3,250	8.33%
Office Supplies	4,348	5,500	5,500	1,776	1,724	3,500	-36.36%	4,500	28.57%
Tools And Equipment	-	500	500	-	250	250	-50.00%	250	0.00%
Total materials & supplies	8,813	8,000	8,000	3,788	2,962	6,750		8,000	
Capital outlay:									
Office Equipment	-	10,000	10,000	11,881	-	11,881	18.81%	10,000	-15.83%
Total capital outlay	-	10,000	10,000	11,881	-	11,881		10,000	
Total expenditures	\$ 370,187	\$ 405,650	\$ 405,650	\$ 176,973	\$ 148,609	\$ 325,581		\$ 356,000	

Data Processing
Account Number: 001-400620
Narrative Explanation of Capital Outlay
For Requested Year 2026

Capital Outlay:	Amount	Detailed Description	Sub-total
Office Equipment	\$ 10,000	Accounting & Laserfiche Software Upgrades	\$ 10,000
Grand Total Requested:	\$ 10,000		

**Information Technology
Account Number: 001-400625**

Description	2024			2025			2026		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
Expenditures:									
Personal services:									
Regular Salaries & Wages	\$ 440,125	\$ 504,000	\$ 504,000	\$ 214,493	\$ 231,207	\$ 445,700	-11.57%	\$ 523,375	17.43%
Retirement	50,536	58,000	58,000	23,569	25,404	48,973	-15.56%	57,571	17.56%
Life/Health Insurance	57,375	81,000	81,000	27,913	32,738	60,651	-25.12%	78,761	29.86%
Workmen's Compensation	736	900	900	224	256	480	-46.67%	576	20.00%
Unemployment	34	55	55	22	24	45	-18.18%	50	11.11%
Medicare	6,553	8,000	8,000	3,223	3,487	6,710	-16.13%	7,589	13.10%
Disability	1,006	1,200	1,200	432	501	932	-22.33%	1,246	33.69%
Deferred Compensation	21,244	25,000	25,000	12,212	11,788	24,000	-4.00%	33,250	38.54%
Dental	305	500	500	150	180	330	-34.00%	360	9.09%
OPEB Contribution	15,405	18,000	18,000	7,499	8,083	15,582	-13.43%	18,318	17.56%
Miscellaneous	50	-	-	-	-	-	0.00%	-	0.00%
Total personal services	593,369	696,655	696,655	289,737	313,668	603,403		721,096	
Operating services:									
Advertising, Dues & Subscriptions	28,332	880	880	12,059	(11,179)	880	0.00%	880	0.00%
Printing, Duplication, Typing	-	450	450	108	342	450	0.00%	450	0.00%
Postage And Box Rent	21	500	500	-	500	500	0.00%	500	0.00%
Telephone	3,525	1,200	1,200	1,558	(358)	1,200	0.00%	1,200	0.00%
Rentals	6,585	-	-	3,208	(3,208)	-	0.00%	-	0.00%
Maintenance Of Property & Equipment	42,664	4,550	4,550	13,051	(8,501)	4,550	0.00%	4,550	0.00%
Contractual Services	676,576	427,000	427,000	187,224	538,776	726,000	70.02%	726,000	0.00%
Professional Services	38,865	352,500	352,500	33,152	19,348	52,500	-85.11%	60,500	15.24%
Insurance - Auto Coverage	3,133	3,478	3,478	1,159	3,100	4,259	22.46%	4,650	9.18%
Insurance - Employee Liability	697	811	811	270	778	1,048	29.22%	1,166	11.26%
Insurance - General Liability	11,730	13,705	13,705	4,568	13,913	18,481	34.85%	20,869	12.92%
Total operating services	812,128	805,074	805,074	256,357	553,511	809,868		820,765	
Materials & supplies:									
Non Consumable Office Supplies	25,786	25,000	25,000	85,572	(60,572)	25,000	0.00%	25,000	0.00%
Office Supplies	1,184	3,000	3,000	397	2,603	3,000	0.00%	3,000	0.00%
Food & Clothing	386	600	600	178	422	600	0.00%	600	0.00%
Maintenance Of Buildings & Grounds	1,954	2,500	2,500	1,053	1,447	2,500	0.00%	2,500	0.00%
Vehicle Supplies(Gas, Oil, Antifreeze)	2,648	3,000	3,000	1,563	1,437	3,000	0.00%	3,000	0.00%
Equipment And Vehicle Repair Parts	-	2,000	2,000	-	2,000	2,000	0.00%	2,000	0.00%
Total materials & supplies	31,958	36,100	36,100	88,763	(52,663)	36,100		36,100	
Other charges:									
Travel	12,402	33,000	33,000	6,139	26,861	33,000	0.00%	33,000	0.00%
Total other charges	12,402	33,000	33,000	6,139	26,861	33,000		33,000	
Capital outlay:									
Office Equipment	81,070	160,000	160,000	14,400	145,600	160,000	0.00%	265,000	65.63%
Total capital outlay	81,070	160,000	160,000	14,400	145,600	160,000		265,000	
Total expenditures	\$ 1,530,927	\$ 1,730,829	\$ 1,730,829	\$ 655,396	\$ 986,977	\$ 1,642,371		\$ 1,875,961	

Information Technology
Account Number: 001-400625
Narrative Explanation of Capital Outlay
For Requested Year 2026

Capital Outlay:	Amount	Detailed Description	Sub-total
Office Equipment	\$ 265,000	Access Control & Camera Upgrades	\$ 150,000
		Parishwide Networking Hardware Upgrades	80,000
		Phone System Upgrades	35,000
Grand Total Requested:	\$ 265,000		

GIS
Account Number: 001-400626

Description	2024			2025			% Change Last Adopted vs Projected Actual	2026		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End		Proposed Budget	% Change Projected Actual vs Proposed	
Expenditures:										
Personal services:										
Regular Salaries & Wages	\$ 346,947	\$ 391,000	\$ 391,000	\$ 165,881	\$ 185,319	\$ 351,200	-10.18%	\$ 407,541	16.04%	
FICA	91	-	-	-	-	-	0.00%	-	0.00%	
Retirement	39,696	45,000	45,000	18,225	20,375	38,600	-14.22%	44,829	16.14%	
Life/Health Insurance	91,615	133,000	133,000	40,549	47,501	88,050	-33.80%	109,912	24.83%	
Workmen's Compensation	4,221	5,300	5,300	1,428	1,633	3,061	-42.25%	3,966	29.57%	
Unemployment	27	50	50	16	19	35	-30.00%	40	14.29%	
Medicare	5,013	6,000	6,000	2,416	2,762	5,178	-13.70%	5,909	14.12%	
Disability	802	1,000	1,000	346	404	750	-25.00%	970	29.33%	
Deferred Compensation	10,340	18,000	18,000	5,770	5,612	11,382	-36.77%	16,020	40.75%	
Dental	493	800	800	205	246	451	-43.63%	612	35.70%	
OPEB Contribution	12,108	14,000	14,000	5,803	6,442	12,245	-12.54%	14,264	16.49%	
Miscellaneous	49	800	800	-	800	800	0.00%	800	0.00%	
Total personal services	511,402	614,950	614,950	240,639	271,113	511,752		604,863		
Operating services:										
Advertising, Dues & Subscriptions	66,631	74,500	74,500	98,288	(23,788)	74,500	0.00%	74,500	0.00%	
Printing, Duplication, Typing	-	2,000	2,000	162	3,038	3,200	60.00%	2,000	-37.50%	
Natural Gas	517	-	-	215	(215)	-	0.00%	-	0.00%	
Postage And Box Rent	45	500	500	-	500	500	0.00%	500	0.00%	
Telephone	4,092	10,200	10,200	1,884	3,116	5,000	-50.98%	5,000	0.00%	
Rentals	17,447	18,600	18,600	8,497	10,103	18,600	0.00%	18,600	0.00%	
Maintenance Of Property & Equipment	8,712	15,050	15,050	5,140	9,910	15,050	0.00%	15,050	0.00%	
Contractual Services	10,846	17,000	17,000	7,444	7,056	14,500	-14.71%	18,000	24.14%	
Professional Services	71,775	125,000	125,000	16,906	108,094	125,000	0.00%	200,000	60.00%	
Insurance - Auto Coverage	7,425	8,694	8,694	2,898	7,750	10,648	22.48%	11,626	9.18%	
Insurance - Employee Liability	436	483	483	161	476	637	31.88%	714	12.09%	
Insurance - General Liability	7,337	8,167	8,167	2,722	8,515	11,237	37.59%	12,773	13.67%	
Total operating services	195,263	280,194	280,194	144,317	134,555	278,872		358,763		
Materials & supplies:										
Non Consumable Office Supplies	16,975	25,000	25,000	1,023	18,977	20,000	-20.00%	20,000	0.00%	
Office Supplies	768	20,200	20,200	2,490	13,510	16,000	-20.79%	18,900	18.13%	
Food & Clothing	2,184	2,600	2,600	1,496	1,104	2,600	0.00%	1,000	-61.54%	
Maintenance Of Buildings & Grounds	4,187	1,500	1,500	649	851	1,500	0.00%	1,500	0.00%	
Vehicle Supplies(Gas, Oil, Antifreeze)	152	3,500	3,500	26	3,475	3,500	0.00%	3,500	0.00%	
Miscellaneous	3,082	-	-	900	(900)	-	0.00%	-	0.00%	
Equipment And Vehicle Repair Parts	323	1,500	1,500	290	1,210	1,500	0.00%	2,500	66.67%	
Misc. (Only Roads & Drainage) Chemicals	1,051	-	-	-	-	-	0.00%	-	0.00%	
Tools And Equipment	1,019	-	-	544	(544)	-	0.00%	-	0.00%	
Total materials & supplies	29,741	54,300	54,300	7,418	37,683	45,100		47,400		

GIS (Continued)
Account Number: 001-400626

Description	2024			2025			% Change Last Adopted vs Projected Actual	2026	
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End		Proposed Budget	% Change Projected Actual vs Proposed
Other charges:									
Travel	2,880	12,000	12,000	-	12,000	12,000	0.00%	12,000	0.00%
Official Fees	60	-	-	-	-	-	0.00%	-	0.00%
Total other charges	2,940	12,000	12,000	-	12,000	12,000		12,000	
Capital outlay:									
Buildings-Grounds-General Plant	7,483	-	-	-	-	-	0.00%	-	0.00%
Office Equipment	-	84,500	84,500	-	64,000	64,000	-24.26%	74,000	15.63%
Communciations Equipment	6,933	-	-	-	-	-	0.00%	-	0.00%
Total capital outlay	14,416	84,500	84,500	-	64,000	64,000		74,000	
Total expenditures	\$ 753,762	\$ 1,045,944	\$ 1,045,944	\$ 392,374	\$ 519,351	\$ 911,724		\$ 1,097,026	

GIS
Account Number: 001-400626
Narrative Explanation of Capital Outlay
For Requested Year 2026

Capital undefined Outlay:	Amount	Detailed Description	Sub-total
Office Equipment	\$ 74,000	Computer/GIS Equipment	\$ 29,000
		GIS Software ELA	45,000
Grand Total Requested:	\$ 74,000		

**Research And Investigations
Account Number: 001-400630**

Description	2024			2025			2026		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
Expenditures:									
Operating services:									
Advertising, Dues & Subscriptions	\$ 10,829	\$ 11,500	\$ 11,500	\$ 12,499	\$ 1	\$ 12,500	8.70%	\$ 14,000	12.00%
Professional Services	156,091	166,700	166,700	101,895	69,805	171,700	3.00%	196,700	14.56%
Total operating services	166,920	178,200	178,200	114,394	69,806	184,200		210,700	
Total expenditures	\$ 166,920	\$ 178,200	\$ 178,200	\$ 114,394	\$ 69,806	\$ 184,200		\$ 210,700	

Cable TV Administration
Account Number: 001-400635

Description	2024			2025			2026		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
Expenditures:									
Operating services:									
Advertising, Dues & Subscriptions	\$ 2,811	\$ -	\$ -	\$ 3,811	\$ (3,811)	\$ -	0.00%	\$ -	0.00%
Contractual Services	8,047	42,134	65,134	46,078	(3,944)	42,134	-35.31%	43,218	2.57%
Professional Services	750	-	-	-	-	-	0.00%	2,350	0.00%
Total operating services	11,608	42,134	65,134	49,889	(7,755)	42,134		45,568	
Materials & supplies:									
Non Consumable Office Supplies	4,415	10,000	10,000	-	10,000	10,000	0.00%	10,000	0.00%
Office Supplies	233	-	-	-	-	-	0.00%	-	0.00%
Total materials & supplies	4,648	10,000	10,000	-	10,000	10,000		10,000	
Capital outlay:									
Office Equipment	-	16,500	16,500	-	16,500	16,500	0.00%	16,500	0.00%
Communciations Equipment	9,900	-	-	-	-	-	0.00%	-	0.00%
Total capital outlay	9,900	16,500	16,500	-	16,500	16,500		16,500	
Total expenditures	\$ 26,156	\$ 68,634	\$ 91,634	\$ 49,889	\$ 18,745	\$ 68,634		\$ 72,068	

Cable TV Administration
Account Number: 001-400635
Narrative Explanation of Capital Outlay
For Requested Year 2026

Capital undefined Outlay:	Amount	Detailed Description	Sub-total
Office Equipment	\$ 16,500	Camera	\$ 6,500
		Miscellaneous Equipment	10,000
Grand Total Requested:	\$ 16,500		

**General Government Buildings
Account Number: 001-400640**

Description	2024			2025			2026		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
Expenditures:									
Personal services:									
Regular Salaries & Wages	\$ 619,109	\$ 699,000	\$ 699,000	\$ 310,839	\$ 354,161	\$ 665,000	-4.86%	\$ 717,535	7.90%
FICA	6,262	7,500	7,500	3,105	3,510	6,615	-11.80%	7,000	5.82%
Retirement	57,551	81,000	81,000	28,083	30,626	58,709	-27.52%	78,929	34.44%
Life/Health Insurance	156,022	176,000	176,000	69,272	81,268	150,540	-14.47%	171,667	14.03%
Workmen's Compensation	16,820	20,000	20,000	4,912	5,534	10,446	-47.77%	11,136	6.61%
Unemployment	48	75	75	30	34	64	-14.67%	70	9.38%
Medicare	8,810	11,000	11,000	4,378	4,907	9,285	-15.59%	10,404	12.05%
Disability	1,353	1,700	1,700	612	708	1,320	-22.35%	1,708	29.39%
Deferred Compensation	8,263	15,000	15,000	4,834	6,203	11,037	-26.42%	15,100	36.81%
Dental	1,054	1,100	1,100	415	600	1,015	-7.73%	1,200	18.23%
OPEB Contribution	21,700	24,000	24,000	10,675	11,645	22,320	-7.00%	25,114	12.52%
Miscellaneous	8	4,372	4,372	(28)	4,400	4,372	0.00%	5,027	14.98%
Total personal services	897,000	1,040,747	1,040,747	437,127	503,596	940,723		1,044,890	
Operating services:									
Advertising, Dues & Subscriptions	313	3,763	3,763	224	3,539	3,763	0.00%	4,327	14.99%
Printing, Duplication, Typing	2,856	2,738	2,738	80	2,658	2,738	0.00%	3,148	14.97%
Electrical (Light And Power)	288,103	270,000	270,000	134,549	165,451	300,000	11.11%	330,000	10.00%
Natural Gas	1,368	1,600	1,600	617	883	1,500	-6.25%	1,800	20.00%
Water	45,240	45,000	45,000	14,118	31,882	46,000	2.22%	48,000	4.35%
Telephone	21,808	23,200	23,200	9,623	13,377	23,000	-0.86%	23,000	0.00%
Rentals	155,998	129,700	129,700	19,543	92,532	112,075	-13.59%	167,850	49.77%
Maintenance Of Property & Equipment	540,241	1,024,700	1,024,700	227,547	660,978	888,525	-13.29%	1,171,505	31.85%
Contractual Services	463,586	687,954	687,954	176,382	591,973	768,355	11.69%	1,641,318	113.61%
Professional Services	15,229	512,500	512,500	6,580	8,420	15,000	-97.07%	25,000	66.67%
Insurance - Fire & Casualty Property	641,338	576,255	576,255	192,085	404,156	596,241	3.47%	606,235	1.68%
Insurance - Auto Coverage	16,416	19,127	19,127	6,376	17,051	23,427	22.48%	25,576	9.17%
Insurance - Employee Liability	2,675	3,018	3,018	1,006	2,673	3,679	21.90%	4,010	9.00%
Insurance - General Liability	44,984	51,020	51,020	17,007	47,830	64,837	27.08%	71,746	10.66%
Insurance - Boiler Insurance	35,974	36,979	36,979	12,326	28,790	41,116	11.19%	43,185	5.03%
Total operating services	2,276,129	3,387,554	3,387,554	818,063	2,072,193	2,890,256		4,166,700	

General Government Buildings (Continued)
Account Number: 001-400640

Description	2024			2025			2026		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
Materials & supplies:									
Non Consumable Office Supplies	15,555	44,700	44,700	175	44,525	44,700	0.00%	49,770	11.34%
Office Supplies	878	3,450	3,450	1,115	2,335	3,450	0.00%	3,968	15.01%
Educational, Recreational And Culture	-	2,875	2,875	-	2,875	2,875	0.00%	3,306	14.99%
Medical, Drugs	114	7,935	7,935	717	7,218	7,935	0.00%	9,125	15.00%
Food & Clothing	10,688	19,837	19,837	5,717	14,120	19,837	0.00%	22,812	15.00%
Maintenance Of Buildings & Grounds	113,579	317,400	317,400	49,278	268,122	317,400	0.00%	365,010	15.00%
Vehicle Supplies(Gas, Oil, Antifreeze)	3,528	33,062	33,062	906	32,156	33,062	0.00%	38,021	15.00%
Electrical Components	3,624	-	-	12	(12)	-	0.00%	-	0.00%
Miscellaneous	5,625	33,062	33,062	2,455	30,607	33,062	0.00%	38,021	15.00%
Gravel, Sand, Dirt And Shells	14	3,306	3,306	-	3,306	3,306	0.00%	3,801	14.97%
Equipment And Vehicle Repair Parts	5,940	13,225	13,225	725	12,500	13,225	0.00%	15,209	15.00%
Misc. (Only Roads & Drainage) Chemicals	4,891	13,225	13,225	1,111	12,114	13,225	0.00%	15,209	15.00%
Tools And Equipment	8,318	13,225	13,225	2,061	11,164	13,225	0.00%	15,209	15.00%
Total materials & supplies	172,754	505,302	505,302	64,272	441,030	505,302		579,461	
Other charges:									
Travel	8,097	13,886	13,886	4,859	9,027	13,886	0.00%	15,968	14.99%
Official Fees	3,167	2,875	2,875	315	2,560	2,875	0.00%	3,306	14.99%
Total other charges	11,264	16,761	16,761	5,174	11,587	16,761		19,274	
Capital outlay:									
Acquisition Of Buildings	-	-	-	-	-	-	0.00%	700,000	0.00%
Improvements Other Than Buildings	2,090,730	1,013,000	1,260,000	36,072	1,646,928	1,683,000	33.57%	1,252,000	-25.61%
Acquisition Of Motor Vehicles	47,505	-	-	-	-	-	0.00%	70,000	0.00%
Buildings-Grounds-General Plant	369,006	-	-	28,259	(28,259)	-	0.00%	-	0.00%
Heavy Movable Equipment	-	171,160	171,160	-	18,400	18,400	-89.25%	10,000	-45.65%
Office Equipment	154,409	46,000	46,000	7,750	32,250	40,000	-13.04%	46,000	15.00%
Major Repairs	65,551	284,282	284,282	190,610	93,672	284,282	0.00%	277,736	-2.30%
Architectural-Engineering Fees	242,071	300,500	53,500	8,961	44,539	53,500	0.00%	87,500	63.55%
Other Fees	935	-	-	410	(410)	-	0.00%	-	0.00%
Total capital outlay	2,970,207	1,814,942	1,814,942	272,062	1,807,120	2,079,182		2,443,236	
Intergovernmental:									
Intergovernmental Service Charges	418,541	450,000	450,000	207,635	272,365	480,000	6.67%	500,000	4.17%
Grants	-	-	-	6,667	3,333	10,000	0.00%	-	-100.00%
Total intergovernmental	418,541	450,000	450,000	214,302	275,698	490,000		500,000	
Total expenditures	\$ 6,745,895	\$ 7,215,306	\$ 7,215,306	\$ 1,811,000	\$ 5,111,224	\$ 6,922,224		\$ 8,753,561	

**General Government Buildings
Account Number: 001-400640
Narrative Explanation of Capital Outlay
For Requested Year 2026**

Capital undefined Outlay:	Amount	Detailed Description	Sub-total
Acquisition Of Buildings	\$ 700,000	Purchase of Hahnville Building (across from Courthouse)	\$ 700,000
Improvements Other Than Buildings	\$ 1,252,000	Arterbury Building - Update to ADA-compliance Counter	\$ 22,000
		Council Office (3rd Floor) -Rolling File Cabinets	70,000
		Council Records Building -Rolling File Cabinets	150,000
		Courthouse -Back Bathroom Renovations	10,000
		Electrical Panel Upgrades	1,000,000
Acquisition Of Motor Vehicles	\$ 70,000	New to replace Unit# 006 -2011 Ford F350 with over 100,000 miles	\$ 35,000
		New to replace Unit# 204 -2018 Dodge Ram with over 100,000 miles	35,000
Heavy Movable Equipment	\$ 10,000	New Lawnmower	\$ 10,000
Office Equipment	\$ 46,000	New Office Equipment	\$ 46,000
Major Repairs	\$ 277,736	Courthouse Pavers	\$ 53,231
		Repair/Replace Electrical	25,921
		Repair/Replace Generators	28,368
		Repair/Replace HVAC & Heating	63,480
		Repair/Replace Plumbing	28,368
		Repair/Replace Security Equipment Systems	28,368
		Repair/Replace to Elevators	50,000
Architectural-Engineering Fees	\$ 87,500	Arterbury Building - Update to ADA-compliance Counter	\$ 2,500
		Courthouse Electrical panels	85,000
Grand Total Requested:	\$ 2,443,236		

**Retirement System Contributions
Account Number: 001-400650**

Description	2024		2025				2026		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
Expenditures:									
Intergovernmental:									
Cont. To Retirement Ded. From Tax Coll	\$ 226,443	\$ 201,500	\$ 201,500	\$ 246,966	\$ -	\$ 246,966	22.56%	\$ 270,500	9.53%
Total intergovernmental	226,443	201,500	201,500	246,966	-	246,966		270,500	
Total expenditures	\$ 226,443	\$ 201,500	\$ 201,500	\$ 246,966	\$ -	\$ 246,966		\$ 270,500	

**Retired Employees Group Insurance
Account Number: 001-400670**

Description	2024			2025			2026		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
Expenditures:									
Personal services:									
Post Employees Health Care	\$ 509,276	\$ 592,500	\$ 592,500	\$ 264,924	\$ 246,176	\$ 511,100	-13.74%	\$ 555,000	8.59%
Total personal services	509,276	592,500	592,500	264,924	246,176	511,100		555,000	
Total expenditures	\$ 509,276	\$ 592,500	\$ 592,500	\$ 264,924	\$ 246,176	\$ 511,100		\$ 555,000	

Risk Management
Account Number: 001-400675

Description	2024			2025			2026		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
Expenditures:									
Personal services:									
Regular Salaries & Wages	\$ 424,341	\$ 552,000	\$ 552,000	\$ 220,702	\$ 270,298	\$ 491,000	-11.05%	\$ 596,679	21.52%
Retirement	48,727	64,000	64,000	24,245	29,600	53,845	-15.87%	65,635	21.90%
Life/Health Insurance	62,417	113,000	113,000	34,174	40,111	74,285	-34.26%	94,275	26.91%
Workmen's Compensation	707	1,000	1,000	229	289	518	-48.20%	656	26.64%
Unemployment	32	60	60	22	28	50	-16.67%	60	20.00%
Medicare	6,442	9,000	9,000	3,412	4,201	7,613	-15.41%	8,652	13.65%
Disability	909	1,100	1,100	439	508	947	-13.91%	1,420	49.95%
Deferred Compensation	27,150	49,000	49,000	20,605	19,885	40,490	-17.37%	45,500	12.37%
Dental	348	400	400	150	240	390	-2.50%	600	53.85%
OPEB Contribution	14,866	20,000	20,000	7,719	9,481	17,200	-14.00%	20,884	21.42%
Miscellaneous	212	1,500	1,500	-	1,500	1,500	0.00%	2,000	33.33%
Total personal services	586,151	811,060	811,060	311,697	376,141	687,838		836,361	
Operating services:									
Advertising, Dues & Subscriptions	1,623	15,000	15,000	274	14,726	15,000	0.00%	15,000	0.00%
Printing, Duplication, Typing	451	1,000	1,000	-	1,000	1,000	0.00%	1,500	50.00%
Postage And Box Rent	-	1,000	1,000	-	1,000	1,000	0.00%	1,000	0.00%
Telephone	4,168	4,500	4,500	1,972	2,528	4,500	0.00%	5,500	22.22%
Rentals	6,509	20,000	20,000	3,205	16,795	20,000	0.00%	10,000	-50.00%
Maintenance Of Property & Equipment	723	7,000	7,000	852	6,148	7,000	0.00%	7,000	0.00%
Contractual Services	28,682	9,500	9,500	1,763	7,737	9,500	0.00%	10,000	5.26%
Professional Services	80,616	75,000	75,000	83,403	(8,403)	75,000	0.00%	160,000	113.33%
Insurance - Auto Coverage	7,425	8,694	8,694	2,898	7,750	10,648	22.48%	11,626	9.18%
Insurance - Employee Liability	400	469	469	156	514	670	42.86%	772	15.22%
Insurance - General Liability	6,729	7,932	7,932	2,644	9,205	11,849	49.38%	13,807	16.52%
Total operating services	137,326	150,095	150,095	97,167	59,000	156,167		236,205	
Materials & supplies:									
Non Consumable Office Supplies	7,345	15,000	15,000	1,057	13,943	15,000	0.00%	15,000	0.00%
Office Supplies	4,426	15,000	15,000	1,771	13,229	15,000	0.00%	15,000	0.00%
Educational, Recreational And Culture	-	5,000	5,000	-	5,000	5,000	0.00%	5,000	0.00%
Medical, Drugs	-	1,000	1,000	971	29	1,000	0.00%	2,000	100.00%
Food & Clothing	3,361	7,500	7,500	1,565	5,935	7,500	0.00%	7,500	0.00%
Maintenance Of Buildings & Grounds	2,194	3,000	3,000	1,795	1,205	3,000	0.00%	3,000	0.00%
Vehicle Supplies(Gas, Oil, Antifreeze)	4,304	7,500	7,500	2,011	5,489	7,500	0.00%	7,500	0.00%
Miscellaneous	16	2,500	2,500	-	2,500	2,500	0.00%	2,500	0.00%
Equipment And Vehicle Repair Parts	98	4,500	4,500	482	4,018	4,500	0.00%	5,000	11.11%
Tools And Equipment	122	2,000	2,000	-	2,000	2,000	0.00%	3,000	50.00%
Total materials & supplies	21,866	63,000	63,000	9,652	53,348	63,000		65,500	

Risk Management (Continued)
Account Number: 001-400675

Description	2024	2025				2026		% Change Last Adopted vs Projected Actual	% Change Projected Actual vs Proposed
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	Proposed Budget		
Other charges:									
Travel	3,564	15,000	15,000	175	14,825	15,000	0.00%	33.33%	
Official Fees	395	100	100	-	100	100	0.00%	0.00%	
Miscellaneous	(229,846)	-	-	-	-	-	0.00%	0.00%	
Total other charges	(225,887)	15,100	15,100	175	14,925	15,100			
Capital outlay:									
Acquisition Of Motor Vehicles	74,312	-	-	-	-	-	0.00%	0.00%	
Office Equipment	-	-	-	9,748	-	9,748	0.00%	-100.00%	
Total capital outlay	74,312	-	-	9,748	-	9,748			
Total expenditures	\$ 593,768	\$ 1,039,255	\$ 1,039,255	\$ 428,439	\$ 503,414	\$ 931,853		\$ 1,208,166	

Risk Management
Account Number: 001-400675
Narrative Explanation of Capital Outlay
For Requested Year 2026

Capital Outlay:	Amount	Detailed Description	Sub-total
Acquisition Of Motor Vehicles	\$ 50,000	New Vehicle to replace Unit #297 (2014 Dodge Ram 1500 truck w/ speedometer not working)	\$ 50,000
Grand Total Requested:	\$ 50,000		

**Grants Administration
Account Number: 001-400680**

Description	2024			2025			2026		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
Expenditures:									
Personal services:									
Regular Salaries & Wages	\$ 361,114	\$ 371,000	\$ 371,000	\$ 175,955	\$ 195,945	\$ 371,900	0.24%	\$ 406,735	9.37%
Retirement	41,467	43,000	43,000	19,342	21,540	40,882	-4.93%	44,741	9.44%
Life/Health Insurance	98,247	112,000	112,000	44,051	58,980	103,031	-8.01%	124,604	20.94%
Workmen's Compensation	605	700	700	185	215	400	-42.86%	447	11.75%
Unemployment	27	50	50	18	19	37	-26.00%	45	21.62%
Medicare	5,148	6,000	6,000	2,558	2,842	5,400	-10.00%	5,898	9.22%
Disability	850	1,000	1,000	366	424	790	-21.00%	968	22.53%
Deferred Compensation	9,137	14,000	14,000	6,658	6,522	13,180	-5.86%	15,750	19.50%
Dental	583	600	600	200	240	440	-26.67%	480	9.09%
OPEB Contribution	12,638	13,000	13,000	6,154	6,854	13,008	0.06%	14,236	9.44%
Miscellaneous	-	150	150	-	-	-	-100.00%	150	0.00%
Total personal services	529,816	561,500	561,500	255,487	293,581	549,068		614,054	
Operating services:									
Advertising, Dues & Subscriptions	1,493	2,300	2,300	136	496	632	-72.52%	3,025	378.64%
Printing, Duplication, Typing	178	200	200	-	-	-	-100.00%	200	0.00%
Postage And Box Rent	59	200	200	-	-	-	-100.00%	200	0.00%
Telephone	592	1,020	1,020	173	347	520	-49.02%	530	1.92%
Maintenance Of Property & Equipment	-	300	300	-	-	-	-100.00%	300	0.00%
Contractual Services	2,685	2,000	2,000	2,402	818	3,220	61.00%	2,500	-22.36%
Professional Services	121,457	76,000	76,000	-	15,000	15,000	-80.26%	76,000	406.67%
Insurance - Employee Liability	312	368	368	123	333	456	23.91%	499	9.43%
Insurance - General Liability	5,256	6,217	6,217	2,072	5,955	8,027	29.11%	8,933	11.29%
Total operating services	132,032	88,605	88,605	4,906	22,949	27,855		92,187	
Materials & supplies:									
Non Consumable Office Supplies	1,628	4,500	4,500	-	3,300	3,300	-26.67%	4,500	36.36%
Office Supplies	1,535	2,000	2,000	191	409	600	-70.00%	2,000	233.33%
Maintenance Of Buildings & Grounds	672	800	800	398	402	800	0.00%	800	0.00%
Total materials & supplies	3,835	7,300	7,300	589	4,111	4,700		7,300	
Other charges:									
Travel	409	15,000	15,000	332	168	500	-96.67%	15,000	2900.00%
Total other charges	409	15,000	15,000	332	168	500		15,000	
Total expenditures	\$ 666,092	\$ 672,405	\$ 672,405	\$ 261,314	\$ 320,809	\$ 582,123		\$ 728,541	

**Elevation Grant Program
Account Number: 001-400685**

Description	2024			2025			2026		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
Expenditures:									
Operating services:									
Professional Services	\$ 92,609	\$ 210,000	\$ 976,175	\$ 12,381	\$ 345,079	\$ 357,460	-63.38%	\$ 564,319	57.87%
Total operating services	92,609	210,000	976,175	12,381	345,079	357,460		564,319	
Other charges:									
Official Fees	2,180	3,000	13,945	260	2,520	2,780	-80.06%	8,062	190.00%
Miscellaneous	2,620	30,000	139,454	4,278	9,080	13,358	-90.42%	80,617	503.51%
Total other charges	4,800	33,000	153,399	4,538	11,600	16,138		88,679	
Intergovernmental:									
Grants	3,209,713	2,757,000	12,815,778	2,294,616	3,177,038	5,471,654	-57.31%	7,408,702	35.40%
Total intergovernmental	3,209,713	2,757,000	12,815,778	2,294,616	3,177,038	5,471,654		7,408,702	
Total expenditures	\$ 3,307,122	\$ 3,000,000	\$ 13,945,352	\$ 2,311,535	\$ 3,533,717	\$ 5,845,252		\$ 8,061,700	

Sheriff
Account Number: 001-410100

Description	2024			2025			2026		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
Expenditures:									
Operating services:									
Electrical (Light And Power)	\$ 1,552	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Natural Gas	268	-	-	-	-	-	0.00%	-	0.00%
Water	27	-	-	-	-	-	0.00%	-	0.00%
Maintenance Of Property & Equipment	-	2,000	2,000	-	2,000	2,000	0.00%	2,000	0.00%
Contractual Services	5,720	-	-	2,577	3	2,580	0.00%	3,000	16.28%
Insurance - Employee Liability	632	670	670	223	636	859	28.21%	953	10.94%
Insurance - General Liability	10,623	11,326	11,326	3,775	11,372	15,147	33.74%	17,058	12.62%
Total operating services	18,822	13,996	13,996	6,575	14,011	20,586		23,011	
Materials & supplies:									
Maintenance Of Buildings & Grounds	1,426	-	-	804	61,196	62,000	0.00%	12,500	-79.84%
Total materials & supplies	1,426	-	-	804	61,196	62,000		12,500	
Other charges:									
Juror And Witness Fees	3,400	20,000	20,000	1,700	8,300	10,000	-50.00%	20,000	100.00%
Total other charges	3,400	20,000	20,000	1,700	8,300	10,000		20,000	
Capital outlay:									
Office Equipment	-	60,000	60,000	-	-	-	-100.00%	-	0.00%
Total capital outlay	-	60,000	60,000	-	-	-		-	
Intergovernmental:									
Feeding And Maint. Of Prisoners	840,452	1,204,500	1,204,500	344,690	750,310	1,095,000	-9.09%	1,204,500	10.00%
Transportation Of Prisoners	23,374	24,000	24,000	7,476	12,524	20,000	-16.67%	24,000	20.00%
Court Attendance	25,724	20,000	20,000	-	20,000	20,000	0.00%	20,000	0.00%
Miscellaneous	1,500	1,440	1,440	840	840	1,680	16.67%	1,680	0.00%
Total intergovernmental	891,050	1,249,940	1,249,940	353,006	783,674	1,136,680		1,250,180	
Total expenditures	\$ 914,698	\$ 1,343,936	\$ 1,343,936	\$ 362,085	\$ 867,181	\$ 1,229,266		\$ 1,305,691	

Juvenile
Account Number: 001-410530

Description	2024			2025			2026		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
Expenditures:									
Operating services:									
Contractual Services	\$ 46,332	\$ 72,000	\$ 72,000	\$ 70,853	\$ 72,748	\$ 143,600	99.44%	\$ 144,000	0.28%
Professional Services	-	-	-	1,060	-	1,060	0.00%	-	-100.00%
Insurance - Employee Liability	37	29	29	10	36	46	58.62%	54	17.39%
Insurance - General Liability	617	485	485	162	647	809	66.80%	970	19.90%
Total operating services	46,986	72,514	72,514	72,085	73,431	145,515		145,024	
Materials & supplies:									
Medical, Drugs	-	500	500	-	-	-	-100.00%	500	0.00%
Total materials & supplies	-	500	500	-	-	-		500	
Total expenditures	\$ 46,986	\$ 73,014	\$ 73,014	\$ 72,085	\$ 73,431	\$ 145,515		\$ 145,524	

**Emergency Preparedness
Account Number: 001-410710**

Description	2024			2025			2026		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
Expenditures:									
Personal services:									
Regular Salaries & Wages	\$ 400,726	\$ 415,000	\$ 415,000	\$ 218,563	\$ 218,187	\$ 436,750	5.24%	\$ 502,468	15.05%
Retirement	46,035	48,000	48,000	24,010	23,965	47,975	-0.05%	55,271	15.21%
Life/Health Insurance	40,014	46,000	46,000	17,773	20,837	38,610	-16.07%	43,996	13.95%
Workmen's Compensation	671	1,000	1,000	223	227	450	-55.00%	553	22.89%
Unemployment	31	50	50	22	23	45	-10.00%	50	11.11%
Medicare	5,985	7,000	7,000	3,349	3,209	6,558	-6.31%	7,286	11.10%
Disability	912	1,000	1,000	407	473	880	-12.00%	1,196	35.91%
Deferred Compensation	18,877	34,000	34,000	16,398	3,340	19,738	-41.95%	23,750	20.33%
Dental	347	400	400	150	180	330	-17.50%	360	9.09%
OPEB Contribution	14,028	15,000	15,000	7,640	7,624	15,264	1.76%	17,586	15.21%
Miscellaneous	-	320	320	-	320	320	0.00%	320	0.00%
Total personal services	527,626	567,770	567,770	288,535	278,385	566,920		652,836	
Operating services:									
Advertising, Dues & Subscriptions	35	-	-	-	-	-	0.00%	-	0.00%
Postage And Box Rent	24	-	-	-	-	-	0.00%	-	0.00%
Telephone	3,840	4,800	4,800	1,920	2,880	4,800	0.00%	4,800	0.00%
Rentals	-	-	-	9,193	(9,193)	-	0.00%	-	0.00%
Contractual Services	1,396	-	-	1,247	(1,247)	-	0.00%	-	0.00%
Professional Services	-	-	-	9,499	(9,499)	-	0.00%	-	0.00%
Insurance - Employee Liability	280	311	311	104	286	390	25.40%	429	10.00%
Insurance - General Liability	4,714	5,249	5,249	1,750	5,120	6,870	30.88%	7,681	11.80%
Total operating services	10,289	10,360	10,360	23,713	(11,653)	12,060		12,910	
Total expenditures	\$ 537,915	\$ 578,130	\$ 578,130	\$ 312,248	\$ 266,732	\$ 578,980		\$ 665,746	

**Emergency Preparedness Subsidiary
Account Number: 001-410711**

Description	2024			2025			2026		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
Expenditures:									
Personal Services:									
Regular Salaries & Wages	\$ 8,280	\$ 19,000	\$ 19,000	\$ -	\$ -	\$ -	-100.00%	\$ -	0.00%
FICA	513	700	700	-	-	-	-100.00%	-	0.00%
Workmen's Compensation	14	40	40	-	-	-	-100.00%	-	0.00%
Unemployment	1	5	5	-	-	-	-100.00%	-	0.00%
Medicare	120	300	300	-	-	-	-100.00%	-	0.00%
Miscellaneous	98	-	-	-	-	-	0.00%	-	0.00%
Total Personal Services	9,026	20,045	20,045	-	-	-		-	
Operating Services:									
Advertising, Dues & Subscriptions	9,165	19,270	19,270	5,534	14,397	19,931	3.43%	19,270	-3.32%
Printing, Duplication, Typing	2,083	11,640	11,640	-	11,640	11,640	0.00%	11,640	0.00%
Electrical (Light And Power)	98,472	126,000	126,000	35,405	90,595	126,000	0.00%	126,000	0.00%
Natural Gas	677	800	800	313	487	800	0.00%	800	0.00%
Water	4,228	5,460	5,460	1,105	4,355	5,460	0.00%	5,460	0.00%
Postage And Box Rent	-	250	250	-	250	250	0.00%	250	0.00%
Telephone	22,752	31,750	31,750	5,362	26,388	31,750	0.00%	31,750	0.00%
Rentals	20,654	2,000	2,000	783	1,218	2,000	0.00%	2,000	0.00%
Maintenance Of Property & Equipment	20,960	33,000	33,000	3,435	98,065	101,500	207.58%	33,000	-67.49%
Contractual Services	146,423	250,000	250,000	70,507	183,993	254,500	1.80%	250,000	-1.77%
Professional Services	25,764	42,500	42,500	37,267	5,233	42,500	0.00%	42,500	0.00%
Insurance - Fire & Casualty Property	115,203	104,152	104,152	34,717	73,047	107,764	3.47%	109,571	1.68%
Insurance - Auto Coverage	6,673	6,955	6,955	2,318	6,200	8,518	22.47%	9,301	9.19%
Insurance - Employee Liability	358	407	407	136	405	541	32.92%	607	12.20%
Insurance - General Liability	6,021	6,873	6,873	2,291	7,239	9,530	38.66%	10,859	13.95%
Total Operating Services	479,433	641,057	641,057	199,173	523,512	722,684		653,008	
Materials & Supplies:									
Non Consumable Office Supplies	32,182	50,250	50,250	9,525	40,725	50,250	0.00%	50,250	0.00%
Office Supplies	4,072	9,500	9,500	649	8,851	9,500	0.00%	9,500	0.00%
Medical, Drugs	578	-	-	13	(13)	-	0.00%	-	0.00%
Food & Clothing	14,666	18,000	18,000	3,872	17,128	21,000	16.67%	18,000	-14.29%
Maintenance Of Buildings & Grounds	3,148	7,930	7,930	6,631	1,299	7,930	0.00%	7,930	0.00%
Vehicle Supplies(Gas, Oil, Antifreeze)	5,873	19,500	19,500	3,896	15,604	19,500	0.00%	19,500	0.00%
Miscellaneous	206	1,500	1,500	3	1,497	1,500	0.00%	1,500	0.00%
Equipment And Vehicle Repair Parts	438	5,000	5,000	1,763	3,237	5,000	0.00%	5,000	0.00%
Tools And Equipment	329	1,500	1,500	4	1,496	1,500	0.00%	1,500	0.00%
Total Materials & Supplies	61,492	113,180	113,180	26,356	89,824	116,180		113,180	
Other Charges:									
Travel	13,628	43,100	43,100	13,772	29,328	43,100	0.00%	43,100	0.00%
Official Fees	6	-	-	-	-	-	0.00%	-	0.00%
Total Other Charges	13,634	43,100	43,100	13,772	29,328	43,100		43,100	

Emergency Preparedness Subsidiary (Continued)
Account Number: 001-410711

Description	2024	2025				2026			
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
Capital Outlay:									
Buildings-Grounds-General Plant	-	45,000	45,000	-	35,000	35,000	-22.22%	45,000	28.57%
Office Equipment	30,979	50,000	306,000	-	50,000	50,000	-83.66%	50,000	0.00%
Total Capital Outlay	30,979	95,000	351,000	-	85,000	85,000		95,000	
Total Expenditures	\$ 594,564	\$ 912,382	\$ 1,168,382	\$ 239,301	\$ 727,664	\$ 966,964		\$ 904,288	
Funding Source:									
General Fund	\$ (2,312,744)	\$ (2,087,618)	\$ (12,776,970)	\$ (169,925)	\$ (4,708,362)	\$ (4,878,288)	-61.82%	\$ (7,157,412)	46.72%
Hazard Mitigation Grant	2,907,308	3,000,000	13,945,352	409,226	5,436,026	5,845,252	-58.08%	8,061,700	37.92%
Total	\$ 594,564	\$ 912,382	\$ 1,168,382	\$ 239,301	\$ 727,664	\$ 966,964		\$ 904,288	

**Emergency Preparedness Subsidiary
Account Number: 001-410711
Narrative Explanation of Capital Outlay
For Requested Year 2026**

Capital undefined Outlay:	Amount	Detailed Description	Sub-total
Buildings-Grounds-General Plant	\$ 45,000	Additional Tower Camera & Maintenance on Antennas	\$ 20,000
		Perimeter Fencing	25,000
Office Equipment	\$ 50,000	EOC Audio Visual Upgrades	\$ 50,000
Grand Total Requested:	\$ 95,000		

**EOC - 24 Hours Coverage
Account Number: 001-410712**

Description	2024			2025			2026		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
Expenditures:									
Personal services:									
Regular Salaries & Wages	\$ 757,714	\$ 789,000	\$ 789,000	\$ 394,151	\$ 385,849	\$ 780,000	-1.14%	\$ 858,446	10.06%
Retirement	86,982	91,000	91,000	43,336	41,764	85,100	-6.48%	94,429	10.96%
Life/Health Insurance	121,550	138,000	138,000	54,082	63,492	117,574	-14.80%	134,116	14.07%
Workmen's Compensation	1,228	2,000	2,000	265	255	520	-74.00%	944	81.54%
Unemployment	58	100	100	39	39	78	-22.00%	85	8.97%
Medicare	10,859	12,000	12,000	5,698	5,537	11,235	-6.38%	12,447	10.79%
Disability	1,275	2,000	2,000	559	648	1,207	-39.65%	2,043	69.26%
Deferred Compensation	10,180	19,000	19,000	5,992	6,463	12,455	-34.45%	17,000	36.49%
Dental	585	600	600	250	360	610	1.67%	720	18.03%
OPEB Contribution	26,519	28,000	28,000	13,789	13,192	26,981	-3.64%	30,046	11.36%
Miscellaneous	-	560	560	-	640	640	14.29%	560	-12.50%
Total personal services	1,016,950	1,082,260	1,082,260	518,161	518,239	1,036,400		1,150,836	
Operating services:									
Telephone	5,602	5,630	5,630	2,693	3,657	6,350	12.79%	5,630	-11.34%
Contractual Services	1,223	1,000	1,000	1,997	(997)	1,000	0.00%	1,000	0.00%
Insurance - Employee Liability	551	625	625	208	559	767	22.72%	838	9.26%
Insurance - General Liability	9,270	10,568	10,568	3,523	10,000	13,523	27.96%	15,000	10.92%
Total operating services	16,646	17,823	17,823	8,421	13,219	21,640		22,468	
Materials & supplies:									
Medical, Drugs	-	-	-	117	(117)	-	0.00%	-	0.00%
Maintenance Of Buildings & Grounds	1,066	-	-	530	(530)	-	0.00%	-	0.00%
Vehicle Supplies(Gas, Oil, Antifreeze)	35	-	-	-	-	-	0.00%	-	0.00%
Total materials & supplies	1,101	-	-	647	(647)	-		-	
Other charges:									
Travel	18,373	29,000	29,000	11,000	18,000	29,000	0.00%	29,000	0.00%
Total other charges	18,373	29,000	29,000	11,000	18,000	29,000		29,000	
Total expenditures	\$ 1,053,070	\$ 1,129,083	\$ 1,129,083	\$ 538,229	\$ 548,811	\$ 1,087,040		\$ 1,202,304	
Funding source:									
General Fund	\$ 1,007,508	\$ 1,085,006	\$ 1,085,006	\$ 517,960	\$ 528,351	\$ 1,046,311	-3.57%	\$ 1,160,304	10.89%
Entergy - Waterford 3	45,562	44,077	44,077	20,269	20,460	40,729	-7.60%	42,000	3.12%
Total	\$ 1,053,070	\$ 1,129,083	\$ 1,129,083	\$ 538,229	\$ 548,811	\$ 1,087,040		\$ 1,202,304	

Motor Vehicles
Account Number: 001-410800

Description	2024			2025			2026		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
Expenditures:									
Operating services:									
Electrical (Light And Power)	4,108	5,400	5,400	1,829	2,401	4,230	-21.67%	5,400	27.66%
Water	589	360	360	522	300	822	128.33%	600	-27.01%
Maintenance Of Property & Equipment	-	250	250	-	200	200	-20.00%	250	25.00%
Contractual Services	674	600	600	242	358	600	0.00%	700	16.67%
Insurance - Fire & Casualty Property	4,884	4,416	4,416	1,472	3,097	4,569	3.46%	4,645	1.66%
Insurance - Employee Liability	11	8	8	3	6	9	12.50%	10	11.11%
Insurance - General Liability	185	139	139	46	103	149	7.19%	155	4.03%
Total operating services	10,451	11,173	11,173	4,114	6,465	10,579		11,760	
Materials & supplies:									
Non Consumable Office Supplies	-	250	250	-	250	250	0.00%	250	0.00%
Office Supplies	-	250	250	-	250	250	0.00%	250	0.00%
Total materials & supplies	-	500	500	-	500	500		500	
Total expenditures	\$ 10,451	\$ 11,673	\$ 11,673	\$ 4,114	\$ 6,965	\$ 11,079		\$ 12,260	
Funding source:									
General Fund	\$ (1,630)	\$ 1,673	\$ 1,673	\$ (422)	\$ 301	\$ (121)	-107.23%	\$ 1,760	-1554.55%
Motor Vehicle Transaction Fee	10,188	8,500	8,500	4,536	4,964	9,500	11.76%	9,000	-5.26%
Driver's License Reinstatement Fee	1,893	1,500	1,500	-	1,700	1,700	13.33%	1,500	-11.76%
Total	\$ 10,451	\$ 11,673	\$ 11,673	\$ 4,114	\$ 6,965	\$ 11,079		\$ 12,260	

Coroner
Account Number: 001-430160

Description	2024			2025			2026		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
Expenditures:									
Personal services:									
Regular Salaries & Wages	\$ 243,398	\$ 271,000	\$ 271,000	\$ 118,325	\$ 132,175	\$ 250,500	-7.56%	\$ 265,570	6.02%
Fees for Services	73,200	95,000	95,000	41,800	41,400	83,200	-12.42%	95,000	14.18%
FICA	5,294	7,100	7,100	2,624	2,861	5,485	-22.75%	6,388	16.46%
Retirement	18,323	20,000	20,000	8,489	9,456	17,945	-10.28%	18,653	3.95%
Life/Health Insurance	76,586	87,000	87,000	34,038	39,937	73,975	-14.97%	84,378	14.06%
Workmen's Compensation	525	600	600	138	157	295	-50.83%	323	9.49%
Unemployment	16	30	30	10	11	21	-30.00%	25	19.05%
Medicare	4,466	6,000	6,000	2,295	3,095	5,390	-10.17%	5,485	1.76%
Disability	157	400	400	67	-	67	-83.25%	196	192.54%
Deferred Compensation	1,205	3,000	3,000	658	635	1,293	-56.90%	1,550	19.88%
Dental	480	500	500	200	240	440	-12.00%	480	9.09%
OPEB Contribution	6,258	6,000	6,000	4,164	5,876	10,040	67.33%	10,135	0.95%
Miscellaneous	99	700	700	-	600	600	-14.29%	700	16.67%
Total personal services	430,007	497,330	497,330	212,808	236,443	449,251		488,883	
Operating services:									
Advertising, Dues & Subscriptions	1,370	6,000	6,000	1,250	1,750	3,000	-50.00%	5,000	66.67%
Printing, Duplication, Typing	2,880	3,500	3,500	-	2,000	2,000	-42.86%	3,800	90.00%
Natural Gas	556	800	800	237	363	600	-25.00%	800	33.33%
Water	314	700	700	138	662	800	14.29%	1,600	100.00%
Postage And Box Rent	1,141	1,500	1,500	522	1,478	2,000	33.33%	3,000	50.00%
Telephone	10,420	13,000	13,000	5,560	7,940	13,500	3.85%	14,700	8.89%
Rentals	-	1,000	1,000	-	800	800	-20.00%	1,000	25.00%
Maintenance Of Property & Equipment	425	7,500	7,500	8,437	3,563	12,000	60.00%	23,000	91.67%
Contractual Services	16,484	22,500	22,500	4,749	19,358	24,107	7.14%	32,100	33.16%
Professional Services	148,219	180,000	180,000	53,294	96,706	150,000	-16.67%	180,000	20.00%
Insurance - Fire & Casualty Property	4,680	4,231	4,231	1,410	2,968	4,378	3.47%	4,451	1.67%
Insurance - Performance-Fidelity Bonds	340	500	500	-	500	500	0.00%	500	0.00%
Insurance - Auto Coverage	4,699	5,216	5,216	1,739	4,650	6,389	22.49%	6,975	9.17%
Insurance - Employee Liability	430	487	487	162	421	583	19.71%	631	8.23%
Insurance - General Liability	7,225	8,237	8,237	2,746	7,532	10,278	24.78%	11,298	9.92%
Total operating services	199,183	255,171	255,171	80,244	150,691	230,935		288,855	

Coroner (Continued)
Account Number: 001-430160

Description	2024			2025			2026		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
Materials & supplies:									
Non Consumable Office Supplies	10,341	13,500	13,500	6,570	3,430	10,000	-25.93%	13,500	35.00%
Office Supplies	6,613	12,500	12,500	4,851	5,149	10,000	-20.00%	12,500	25.00%
Medical, Drugs	-	500	500	2,398	2,602	5,000	900.00%	5,000	0.00%
Food & Clothing	2,566	25,000	25,000	2,571	11,429	14,000	-44.00%	5,000	-64.29%
Maintenance Of Buildings & Grounds	738	4,000	4,000	2,422	2,578	5,000	25.00%	6,000	20.00%
Vehicle Supplies(Gas, Oil, Antifreeze)	4,344	10,000	10,000	3,894	6,106	10,000	0.00%	12,000	20.00%
Miscellaneous	-	5,000	5,000	185	2,815	3,000	-40.00%	3,000	0.00%
Equipment And Vehicle Repair Parts	1,928	5,000	5,000	1,697	3,303	5,000	0.00%	5,000	0.00%
Misc. (Only Roads & Drainage) Chemicals	-	6,000	6,000	-	4,000	4,000	-33.33%	6,000	50.00%
Tools And Equipment	-	1,000	1,000	967	(467)	500	-50.00%	1,000	100.00%
Total materials & supplies	26,530	82,500	82,500	25,555	40,945	66,500		69,000	
Other charges:									
Travel	3,548	15,000	15,000	340	9,661	10,000	-33.33%	15,000	50.00%
Official Fees	-	400	400	-	400	400	0.00%	400	0.00%
Total other charges	3,548	15,400	15,400	340	10,061	10,400		15,400	
Capital outlay:									
Acquisition Of Motor Vehicles	51,358	-	-	-	-	-	0.00%	10,000	0.00%
Buildings-Grounds-General Plant	-	-	-	-	-	-	0.00%	20,000	0.00%
Heavy Movable Equipment	74,077	-	-	-	-	-	0.00%	-	0.00%
Office Equipment	5,252	-	-	-	-	-	0.00%	-	0.00%
Total capital outlay	130,687	-	-	-	-	-		30,000	
Total expenditures	\$ 789,955	\$ 850,401	\$ 850,401	\$ 318,947	\$ 438,140	\$ 757,086		\$ 892,138	
Funding source:									
General Fund	\$ 723,285	\$ 798,401	\$ 798,401	\$ 286,347	\$ 398,240	\$ 684,586	-14.26%	\$ 824,638	20.46%
Coroner - Other Fees	570	2,000	2,000	-	500	500	-75.00%	2,500	400.00%
Institutional Charges	66,100	50,000	50,000	32,600	39,400	72,000	44.00%	65,000	-9.72%
Total	\$ 789,955	\$ 850,401	\$ 850,401	\$ 318,947	\$ 438,140	\$ 757,086		\$ 892,138	

**Coroner
Account Number: 101-430160
Narrative Explanation of Capital Outlay
For Requested Year 2026**

Capital Outlay:	Amount	Detailed Description	Sub-total
Acquisition Of Motor Vehicles	\$ 10,000	Cover installed on Dodge Truck	\$ 10,000
Buildings-Grounds-General Plant	\$ 20,000	Morgue Trailer Cover at Government Building	\$ 20,000
Grand Total Requested:	\$ 30,000		

Animal Control

Account Number: 001-430180

Description	2024			2025			2026		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
Expenditures:									
Personal services:									
Regular Salaries & Wages	\$ 483,845	\$ 557,000	\$ 557,000	\$ 220,566	\$ 263,434	\$ 484,000	-13.11%	\$ 546,565	12.93%
FICA	335	300	300	272	530	802	167.33%	1,000	24.69%
Retirement	54,385	64,000	64,000	23,628	26,677	50,305	-21.40%	59,387	18.05%
Life/Health Insurance	154,500	181,000	181,000	60,872	63,212	124,084	-31.45%	133,545	7.62%
Workmen's Compensation	4,893	6,000	6,000	1,318	1,618	2,936	-51.07%	3,196	8.86%
Unemployment	39	60	60	22	25	47	-21.67%	55	17.02%
Medicare	6,868	9,000	9,000	3,154	3,748	6,902	-23.31%	7,925	14.82%
Disability	1,010	1,400	1,400	418	432	850	-39.29%	1,301	53.06%
Deferred Compensation	8,776	12,000	12,000	3,061	3,489	6,550	-45.42%	9,500	45.04%
Dental	909	1,100	1,100	360	360	720	-34.55%	720	0.00%
OPEB Contribution	16,760	19,000	19,000	7,530	8,488	16,018	-15.69%	19,130	19.43%
Miscellaneous	340	-	-	390	310	700	0.00%	500	-28.57%
Total personal services	732,660	850,860	850,860	321,591	372,323	693,914		782,824	
Operating services:									
Advertising, Dues & Subscriptions	2,496	4,000	4,000	1,850	2,150	4,000	0.00%	4,000	0.00%
Printing, Duplication, Typing	1,249	5,000	5,000	665	4,335	5,000	0.00%	5,000	0.00%
Electrical (Light And Power)	22,627	21,000	21,000	9,075	11,925	21,000	0.00%	22,000	4.76%
Water	6,441	6,000	6,000	2,777	3,223	6,000	0.00%	7,000	16.67%
Telephone	7,303	9,000	9,000	2,886	3,614	6,500	-27.78%	6,500	0.00%
Rentals	23,126	18,000	18,000	10,150	10,850	21,000	16.67%	23,000	9.52%
Maintenance Of Property & Equipment	39,664	40,000	40,000	20,003	19,997	40,000	0.00%	40,000	0.00%
Contractual Services	46,370	43,500	43,500	15,590	27,910	43,500	0.00%	43,500	0.00%
Professional Services	9,998	10,000	10,000	3,581	6,419	10,000	0.00%	10,000	0.00%
Insurance - Fire & Casualty Property	37,663	34,050	34,050	11,350	23,881	35,231	3.47%	35,821	1.67%
Insurance - Auto Coverage	10,965	12,172	12,172	4,057	10,851	14,908	22.48%	16,276	9.18%
Insurance - Employee Liability	623	711	711	237	610	847	19.13%	915	8.03%
Insurance - General Liability	10,487	12,027	12,027	4,009	10,915	14,924	24.09%	16,372	9.70%
Total operating services	219,012	215,460	215,460	86,230	136,680	222,910		230,384	
Materials & supplies:									
Non Consumable Office Supplies	1,143	12,000	12,000	3,558	8,442	12,000	0.00%	12,000	0.00%
Office Supplies	4,357	6,000	6,000	1,480	4,520	6,000	0.00%	6,000	0.00%
Educational, Recreational And Culture	46	-	-	-	-	-	0.00%	-	0.00%
Medical, Drugs	43,190	50,000	50,000	19,635	30,365	50,000	0.00%	50,000	0.00%
Food & Clothing	17,853	25,000	25,000	7,103	17,897	25,000	0.00%	25,000	0.00%
Maintenance Of Buildings & Grounds	22,852	30,000	30,000	6,451	23,549	30,000	0.00%	30,000	0.00%
Vehicle Supplies(Gas, Oil, Antifreeze)	1,023	14,000	14,000	1,080	8,920	10,000	-28.57%	14,000	40.00%
Miscellaneous	456	5,000	5,000	292	4,708	5,000	0.00%	5,000	0.00%
Equipment And Vehicle Repair Parts	1,772	2,000	2,000	45	1,955	2,000	0.00%	2,000	0.00%
Tools And Equipment	1,263	7,000	7,000	6,909	91	7,000	0.00%	7,000	0.00%
Total materials & supplies	93,955	151,000	151,000	46,553	100,447	147,000		151,000	
Other charges:									

Animal Control (Continued)
Account Number: 001-430180

Description	2024			2025			2026		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
Travel	8,175	15,000	15,000	800	14,200	15,000	0.00%	15,000	0.00%
Official Fees	150	-	-	128	(128)	-	0.00%	-	0.00%
Total other charges	8,325	15,000	15,000	928	14,072	15,000		15,000	
Capital outlay:									
Improvements Other Than Buildings	-	8,000	8,000	-	-	-	-100.00%	-	0.00%
Acquisition Of Motor Vehicles	93,952	50,000	50,000	-	-	-	-100.00%	40,000	0.00%
Buildings-Grounds-General Plant	-	-	-	6,147	51,853	58,000	0.00%	64,000	10.34%
Major Repairs	-	25,000	25,000	12,899	12,101	25,000	0.00%	100,000	300.00%
Other Fees	3,500	3,000	3,000	-	-	-	-100.00%	-	0.00%
Total capital outlay	97,452	86,000	86,000	19,046	63,954	83,000		204,000	
Total expenditures	\$ 1,151,404	\$ 1,318,320	\$ 1,318,320	\$ 474,348	\$ 687,476	\$ 1,161,824		\$ 1,383,208	
Funding source:									
General Fund	\$ 1,079,026	\$ 1,263,320	\$ 1,263,320	\$ 450,479	\$ 661,345	\$ 1,111,824	-11.99%	\$ 1,333,208	19.91%
Animal Control	72,378	55,000	55,000	23,869	26,131	50,000	-9.09%	50,000	0.00%
Total	\$ 1,151,404	\$ 1,318,320	\$ 1,318,320	\$ 474,348	\$ 687,476	\$ 1,161,824		\$ 1,383,208	

Animal Control
Account Number: 001-430180
Narrative Explanation of Capital Outlay
For Requested Year 2026

Capital undefined Outlay:	Amount	Detailed Description	Sub-total
Acquisition Of Motor Vehicles	\$ 40,000	Truck with Sub Wagon (Replacing Unit 230 with 199,561 miles)	\$ 40,000
Buildings-Grounds-General Plant	\$ 64,000	AC Unit at Shelter New Cat Condos	\$ 50,000 14,000
Major Repairs	\$ 100,000	Replace Roll-up doors (Stainless steel rated for 150mph winds)	\$ 100,000
Grand Total Requested:	\$ 204,000		

Health & Safety Rehab
Account Number: 001-430225

Description	2024			2025			2026		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
Expenditures:									
Personal services:									
Regular Salaries & Wages	\$ 69,389	\$ 87,000	\$ 87,000	\$ 34,192	\$ 39,258	\$ 73,450	-15.57%	\$ 94,283	28.36%
FICA	1,971	3,000	3,000	972	1,138	2,110	-29.67%	3,000	42.18%
Retirement	4,319	5,000	5,000	2,036	2,284	4,320	-13.60%	4,745	9.84%
Life/Health Insurance	4,292	13,000	13,000	1,916	19	1,935	-85.12%	2,500	29.20%
Workmen's Compensation	1,004	1,500	1,500	322	378	700	-53.33%	1,035	47.86%
Unemployment	5	10	10	3	7	10	0.00%	12	20.00%
Medicare	1,009	1,300	1,300	498	575	1,073	-17.46%	1,367	27.40%
Disability	89	100	100	39	45	84	-16.00%	224	166.67%
Deferred Compensation	825	2,000	2,000	450	435	885	-55.75%	1,500	69.49%
Dental	60	60	60	25	30	55	-8.33%	60	9.09%
OPEB Contribution	1,316	1,400	1,400	648	727	1,375	-1.79%	3,300	140.00%
Miscellaneous	47	-	-	-	-	-	0.00%	-	0.00%
Total personal services	84,326	114,370	114,370	41,101	44,896	85,997		112,026	
Operating services:									
Rentals	450	-	-	-	-	-	0.00%	-	0.00%
Maintenance Of Property & Equipment	55,093	50,000	50,000	28,620	46,379	74,999	50.00%	75,000	0.00%
Contractual Services	70	-	-	797	(797)	-	0.00%	-	0.00%
Professional Services	2,900	-	-	2,300	-	2,300	0.00%	2,500	8.70%
Total operating services	58,513	50,000	50,000	31,717	45,582	77,299		77,500	
Materials & supplies:									
Non Consumable Office Supplies	1,677	-	-	-	-	-	0.00%	-	0.00%
Medical, Drugs	24	-	-	-	-	-	0.00%	-	0.00%
Food & Clothing	106	800	800	90	410	500	-37.50%	800	60.00%
Maintenance Of Buildings & Grounds	583	-	-	-	-	-	0.00%	-	0.00%
Miscellaneous	22,763	10,000	10,000	14,496	(4,496)	10,000	0.00%	10,000	0.00%
Gravel, Sand, Dirt And Shells	13	-	-	-	-	-	0.00%	-	0.00%
Equipment And Vehicle Repair Parts	9	-	-	-	-	-	0.00%	-	0.00%
Tools And Equipment	1,339	1,000	1,000	321	706	1,027	2.70%	1,000	-2.63%
Total materials & supplies	26,514	11,800	11,800	14,907	(3,380)	11,527		11,800	
Other charges:									
Travel	-	-	-	338	(338)	-	0.00%	-	0.00%
Official Fees	175	-	-	175	(175)	-	0.00%	-	0.00%
Total materials & supplies	175	-	-	513	(513)	-		-	
Total expenditures	\$ 169,528	\$ 176,170	\$ 176,170	\$ 88,238	\$ 86,585	\$ 174,823		\$ 201,326	

**Revitalization Fund Program
Account Number: 001-430226**

Description	2024	2025				2026			
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
Expenditures:									
Operating services:									
Maintenance Of Property & Equipment	\$ -	\$ 5,000	\$ 5,000	\$ -	\$ 5,000	\$ 5,000	0.00%	\$ 5,000	0.00%
Total operating services	-	5,000	5,000	-	5,000	5,000		5,000	
Total expenditures	<u>\$ -</u>	<u>\$ 5,000</u>	<u>\$ 5,000</u>	<u>\$ -</u>	<u>\$ 5,000</u>	<u>\$ 5,000</u>		<u>\$ 5,000</u>	

**Housing Preservation
Account Number: 001-430227**

Description	2024			2025			2026		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
Expenditures:									
Operating services:									
Advertising, Dues & Subscriptions	\$ 121	\$ 100	\$ 100	54	1	55	-45.00%	\$ 100	81.82%
Maintenance Of Property & Equipment	56,696	80,000	80,000	43,304	24,826	68,130	-14.84%	51,220	-24.82%
Professional Services	2,650	3,000	3,000	1,275	1,800	3,075	2.50%	2,800	-8.94%
Total operating services	59,467	83,100	83,100	44,633	26,627	71,260		54,120	
Total expenditures	\$ 59,467	\$ 83,100	\$ 83,100	\$ 44,633	\$ 26,627	\$ 71,260		\$ 54,120	
Funding source:									
General Fund	\$ 59,467	\$ (20,275)	\$ (20,275)	\$ (8,863)	\$ (21,351)	\$ (30,214)	49.02%	\$ (458,080)	1416.12%
Federal Grant	-	103,375	103,375	53,496	47,978	101,474	-1.84%	512,200	404.76%
Total	\$ 59,467	\$ 83,100	\$ 83,100	\$ 44,633	\$ 26,627	\$ 71,260		\$ 54,120	

HUD/Home Rental Assistance
Account Number: 001-430230

Description	2024			2025			2026		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
Expenditures:									
Personal services:									
Regular Salaries & Wages	\$ 7,569	\$ 8,000	\$ 8,000	\$ 3,554	\$ 3,983	\$ 7,537	-5.79%	\$ 8,269	9.71%
Retirement	869	1,000	1,000	391	439	830	-17.00%	910	9.64%
Life/Health Insurance	2,754	3,200	3,200	1,179	1,371	2,550	-20.31%	2,893	13.45%
Workmen's Compensation	13	20	20	4	4	8	-60.00%	12	50.00%
Unemployment	1	5	5	-	5	5	0.00%	5	0.00%
Medicare	105	200	200	50	55	105	-47.50%	120	14.29%
Disability	18	20	20	7	13	20	0.00%	22	10.00%
Deferred Compensation	27	100	100	19	21	40	-60.00%	58	45.00%
OPEB Contribution	265	300	300	124	141	265	-11.67%	289	9.06%
Total personal services	11,621	12,845	12,845	5,328	6,032	11,360		12,578	
Operating services:									
Rentals	88,684	50,000	50,000	37,205	17,100	54,305	8.61%	50,000	-7.93%
Contractual Services	7	-	-	16	(16)	-	0.00%	-	0.00%
Total operating services	88,691	50,000	50,000	37,221	17,084	54,305		50,000	
Total expenditures	\$ 100,312	\$ 62,845	\$ 62,845	\$ 42,549	\$ 23,116	\$ 65,665		\$ 62,578	

**Community Services
Account Number: 001-430231**

Description	2024			2025			2026		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
Expenditures:									
Personal services:									
Regular Salaries & Wages	\$ 372,233	\$ 415,000	\$ 415,000	\$ 202,419	\$ 220,731	\$ 423,150	1.96%	\$ 428,027	1.15%
Per Diem	3,540	3,500	3,500	1,500	700	2,200	-37.14%	3,200	45.45%
FICA	219	200	200	93	207	300	50.00%	450	50.00%
Retirement	68,513	48,000	48,000	22,046	23,214	45,260	-5.71%	47,083	4.03%
Life/Health Insurance	74,953	187,000	187,000	34,442	37,383	71,825	-61.59%	78,970	9.95%
Workmen's Compensation	646	800	800	214	241	455	-43.13%	471	3.52%
Unemployment	30	50	50	20	30	50	0.00%	50	0.00%
Medicare	4,776	6,100	6,100	2,574	2,796	5,370	-11.97%	6,206	15.57%
Disability	898	1,000	1,000	420	534	954	-4.60%	1,019	6.81%
Deferred Compensation	7,707	17,000	17,000	4,149	4,031	8,180	-51.88%	9,750	19.19%
Dental	647	800	800	328	350	678	-15.25%	700	3.24%
OPEB Contribution	13,434	15,000	15,000	7,014	7,721	14,735	-1.77%	14,981	1.67%
Miscellaneous	-	500	500	-	-	-	-100.00%	500	0.00%
Total personal services	547,596	694,950	694,950	275,219	297,938	573,157		591,407	
Operating services:									
Advertising, Dues & Subscriptions	4,670	9,200	9,200	9,377	396	9,773	6.23%	9,200	-5.86%
Printing, Duplication, Typing	2,353	2,000	2,000	159	991	1,150	-42.50%	2,000	73.91%
Electrical (Light And Power)	14,612	12,000	12,000	2,498	11,006	13,504	12.53%	12,000	-11.14%
Water	16,148	12,000	12,000	12,857	(813)	12,044	0.37%	12,000	-0.37%
Postage And Box Rent	1,110	-	-	256	(256)	-	0.00%	-	0.00%
Telephone	2,649	4,000	4,000	1,156	2,862	4,018	0.45%	4,000	-0.45%
Rentals	23,263	32,000	32,000	13,037	19,013	32,050	0.16%	20,000	-37.60%
Maintenance Of Property & Equipment	4,260	15,000	15,000	419	13,988	14,407	-3.95%	15,000	4.12%
Contractual Services	128,190	33,500	33,500	53,688	(3,188)	50,500	50.75%	30,000	-40.59%
Insurance - Fire & Casualty Property	14,922	13,490	13,490	4,497	9,461	13,958	3.47%	14,192	1.68%
Insurance - Auto Coverage	10,558	12,172	12,172	4,057	10,851	14,908	22.48%	16,276	9.18%
Insurance - Employee Liability	626	720	720	240	647	887	23.19%	971	9.47%
Insurance - General Liability	10,281	11,392	11,392	3,797	11,577	15,374	34.95%	17,366	12.96%
Total operating services	233,642	157,474	157,474	106,038	76,535	182,573		153,005	

Community Services (Continued)
Account Number: 001-430231

Description	2024	2025					2026		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
Materials & supplies:									
Non Consumable Office Supplies	7,435	10,000	10,000	3,732	8,500	12,232	22.32%	15,000	22.63%
Office Supplies	8,405	10,500	10,500	3,125	7,075	10,200	-2.86%	10,500	2.94%
Educational, Recreational And Culture	2,492	-	-	780	(780)	-	0.00%	-	0.00%
Medical, Drugs	238	1,500	1,500	-	1,000	1,000	-33.33%	1,500	50.00%
Food & Clothing	5,942	9,000	9,000	504	8,667	9,171	1.90%	10,000	9.04%
Maintenance Of Buildings & Grounds	4,063	4,500	4,500	1,617	2,733	4,350	-3.33%	4,500	3.45%
Vehicle Supplies(Gas, Oil, Antifreeze)	2,787	5,600	5,600	698	4,272	4,970	-11.25%	5,600	12.68%
Miscellaneous	407	-	-	-	-	-	0.00%	-	0.00%
Equipment And Vehicle Repair Parts	300	-	-	-	-	-	0.00%	-	0.00%
Tools And Equipment	203	-	-	-	-	-	0.00%	-	0.00%
Total materials & supplies	32,272	41,100	41,100	10,456	31,467	41,923		47,100	
Other charges:									
Travel	6,842	7,000	7,000	1,241	3,931	5,172	-26.11%	7,000	35.34%
Meal Allowances	673	-	-	-	-	-	0.00%	-	0.00%
Official Fees	246	-	-	-	-	-	0.00%	-	0.00%
Total other charges	7,761	7,000	7,000	1,241	3,931	5,172		7,000	
Capital outlay:									
Acquisition Of Motor Vehicles	-	32,000	32,000	-	38,000	38,000	18.75%	-	-100.00%
Total capital outlay	-	32,000	32,000	-	38,000	38,000		-	
Total expenditures	\$ 821,271	\$ 932,524	\$ 932,524	\$ 392,954	\$ 447,871	\$ 840,825		\$ 798,512	

**Energy Assistance
Account Number: 001-430232**

Description	2024		2025				2026		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
Expenditures:									
Personal services:									
Regular Salaries & Wages	\$ 15,142	\$ 16,000	\$ 16,000	\$ 7,389	\$ 8,291	\$ 15,680	-2.00%	\$ 17,218	9.81%
Retirement	1,739	2,000	2,000	813	912	1,725	-13.75%	1,894	9.80%
Life/Health Insurance	4,315	10,600	10,600	1,915	2,245	4,160	-60.75%	4,743	14.01%
Workmen's Compensation	25	30	30	8	9	17	-43.33%	20	17.65%
Unemployment	1	5	5	1	4	5	0.00%	5	0.00%
Medicare	211	300	300	104	121	225	-25.00%	250	11.11%
Disability	36	40	40	16	19	35	-12.50%	41	17.14%
Deferred Compensation	-	100	100	-	-	-	-100.00%	-	0.00%
Dental	33	40	40	14	16	30	-25.00%	33	10.00%
OPEB Contribution	530	600	600	259	291	550	-8.33%	603	9.64%
Total personal services	22,032	29,715	29,715	10,519	11,908	22,427		24,807	
Operating services:									
Electrical (Light And Power)	(189)	18,300	18,300	-	25,122	25,122	37.28%	26,000	3.49%
Contractual Services	14	-	-	34	(34)	-	0.00%	-	0.00%
Total operating services	(175)	18,300	18,300	34	25,088	25,122		26,000	
Total expenditures	\$ 21,857	\$ 48,015	\$ 48,015	\$ 10,553	\$ 36,996	\$ 47,549		\$ 50,807	
Funding source:									
General Fund	\$ (23,705)	\$ 3,938	\$ 3,938	\$ (9,716)	\$ 16,536	\$ 6,820	73.18%	\$ 8,807	29.13%
Federal Grant	45,562	44,077	44,077	20,269	20,460	40,729	-7.60%	42,000	3.12%
Total	\$ 21,857	\$ 48,015	\$ 48,015	\$ 10,553	\$ 36,996	\$ 47,549		\$ 50,807	

**Summer Feeding
Account Number: 001-430233**

Description	2024			2025			2026		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
Expenditures:									
Personal services:									
Regular Salaries & Wages	18,578	29,000	29,000	-	-	-	-100.00%	-	0.00%
FICA	1,152	1,800	1,800	-	-	-	-100.00%	-	0.00%
Workmen's Compensation	639	1,000	1,000	-	-	-	-100.00%	-	0.00%
Unemployment	2	5	5	-	-	-	-100.00%	-	0.00%
Medicare	269	500	500	-	-	-	-100.00%	-	0.00%
Miscellaneous	\$ 910	\$ -	\$ -	\$ -	\$ 418	\$ 418	0.00%	\$ 500	19.62%
Total personal services	21,550	32,305	32,305	-	418	418		500	
Operating services:									
Printing, Duplication, Typing	1,214	1,500	1,500	-	650	650	-56.67%	700	7.69%
Rentals	13,765	10,600	10,600	-	14,260	14,260	34.53%	14,600	2.38%
Contractual Services	20,757	-	-	18,703	2,098	20,800	0.00%	22,000	5.77%
Professional Services	15,330	16,000	16,000	-	15,400	15,400	-3.75%	16,000	3.90%
Insurance - Employee Liability	36	45	45	15	38	53	17.78%	57	7.55%
Insurance - General Liability	605	769	769	256	681	937	21.85%	1,022	9.07%
Total operating services	51,707	28,914	28,914	18,974	33,127	52,100		54,379	
Materials & supplies:									
Office Supplies	49	-	-	-	-	-	0.00%	-	0.00%
Educational, Recreational And Culture	35	-	-	191	(191)	-	0.00%	-	0.00%
Food & Clothing	12,733	15,000	15,000	11,854	7,339	19,193	27.95%	19,000	-1.01%
Maintenance Of Buildings & Grounds	1,570	-	-	2,094	(2,094)	-	0.00%	-	0.00%
Miscellaneous	32	700	700	110	(110)	-	-100.00%	-	0.00%
Total materials & supplies	14,419	15,700	15,700	14,249	4,944	19,193		19,000	
Total expenditures	\$ 87,676	\$ 76,919	\$ 76,919	\$ 33,223	\$ 38,489	\$ 71,711		\$ 73,879	
Funding source:									
General Fund	\$ 66,539	\$ 65,919	\$ 65,919	\$ 33,223	\$ 18,489	\$ 51,711	-21.55%	\$ 58,879	13.86%
Federal Grant	21,137	11,000	11,000	-	20,000	20,000	81.82%	15,000	-25.00%
Total	\$ 87,676	\$ 76,919	\$ 76,919	\$ 33,223	\$ 38,489	\$ 71,711		\$ 73,879	

**Community Service Centers
Account Number: 001-430234**

Description	2024			2025			2026		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
Expenditures:									
Personal services:									
Regular Salaries & Wages	\$ 189,031	\$ 262,000	\$ 262,000	\$ 78,112	\$ 87,788	\$ 165,900	-36.68%	\$ 193,200	16.46%
FICA	1,966	7,000	7,000	318	364	682	-90.26%	800	17.30%
Retirement	18,070	21,000	21,000	8,025	9,005	17,029	-18.91%	18,704	9.84%
Life/Health Insurance	40,661	59,000	59,000	17,445	20,475	37,920	-35.73%	43,252	14.06%
Workmen's Compensation	498	1,300	1,300	81	96	177	-86.38%	213	20.34%
Unemployment	15	30	30	8	9	17	-43.33%	22	29.41%
Medicare	2,655	4,000	4,000	1,106	1,266	2,372	-40.70%	2,801	18.09%
Disability	367	500	500	153	177	330	-34.00%	460	39.39%
Deferred Compensation	721	1,400	1,400	448	1,037	1,485	6.07%	2,000	34.68%
Dental	369	400	400	146	175	321	-19.75%	350	9.03%
OPEB Contribution	5,476	6,000	6,000	2,553	2,867	5,420	-9.67%	6,762	24.76%
Miscellaneous	651	-	-	50	(50)	-	0.00%	-	0.00%
Total personal services	260,480	362,630	362,630	108,445	123,209	231,653		268,564	
Operating services:									
Advertising, Dues & Subscriptions	-	2,000	2,000	90	2,010	2,100	5.00%	2,000	-4.76%
Printing, Duplication, Typing	527	700	700	-	900	900	28.57%	1,000	11.11%
Electrical (Light And Power)	11,474	8,000	8,000	4,516	3,334	7,850	-1.88%	8,000	1.91%
Natural Gas	100	-	-	-	-	-	0.00%	-	0.00%
Water	5,313	1,500	1,500	522	561	1,083	-27.80%	1,500	38.50%
Telephone	8,993	7,000	7,000	3,179	2,816	5,995	-14.36%	7,000	16.76%
Rentals	1,034	-	-	420	(420)	-	0.00%	-	0.00%
Maintenance Of Property & Equipment	2,623	3,500	3,500	-	3,622	3,622	3.49%	3,500	-3.37%
Contractual Services	48,692	75,700	75,700	64,526	(14,292)	50,234	-33.64%	50,000	-0.47%
Professional Services	20,162	-	-	-	-	-	0.00%	-	0.00%
Insurance - Employee Liability	269	293	293	98	282	380	29.69%	423	11.32%
Insurance - General Liability	4,519	4,951	4,951	1,650	5,049	6,699	35.31%	7,574	13.06%
Total operating services	103,706	103,644	103,644	75,001	3,862	78,863		80,997	
Materials & supplies:									
Non Consumable Office Supplies	2,086	6,800	6,800	753	1,972	2,725	-59.93%	7,800	186.24%
Office Supplies	1,384	2,500	2,500	1,959	591	2,550	2.00%	2,500	-1.96%
Educational, Recreational And Culture	45,363	75,500	75,500	24,674	50,085	74,759	-0.98%	75,000	0.32%
Medical, Drugs	127	-	-	97	(97)	-	0.00%	-	0.00%
Food & Clothing	22,892	12,800	12,800	15,364	(3,537)	11,827	-7.60%	12,800	8.23%
Maintenance Of Buildings & Grounds	7,483	5,000	5,000	3,874	768	4,642	-7.16%	5,000	7.71%
Miscellaneous	416	-	-	502	(502)	-	0.00%	-	0.00%
Equipment And Vehicle Repair Parts	729	-	-	180	(180)	-	0.00%	-	0.00%
Tools And Equipment	66	-	-	29	(29)	-	0.00%	-	0.00%
Total materials & supplies	80,546	102,600	102,600	47,432	49,071	96,503		103,100	
Other charges:									
Travel	293	1,200	1,200	-	1,000	1,000	-16.67%	1,200	20.00%
Total other charges	293	1,200	1,200	-	1,000	1,000		1,200	

Community Service Centers (Continued)
Account Number: 001-430234

Description	2024			2025			2026		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
Capital outlay:									
Buildings-Grounds-General Plant	-	-	-	-	-	-	0.00%	37,000	0.00%
Total capital outlay	-	-	-	-	-	-		37,000	
Total expenditures	\$ 445,025	\$ 570,074	\$ 570,074	\$ 230,878	\$ 177,142	\$ 408,019		\$ 490,861	
<i>General Fund</i>	\$ 425,025	\$ 540,074	\$ 540,074	\$ 210,878	\$ 167,142	\$ 378,019	-30.01%	\$ 460,861	21.91%
<i>SPILT - Community Services</i>	20,000	30,000	30,000	20,000	10,000	30,000	0.00%	30,000	0.00%
Total	\$ 445,025	\$ 570,074	\$ 570,074	\$ 230,878	\$ 177,142	\$ 408,019		\$ 490,861	

**Community Service Centers
Account Number: 001-430234
Narrative Explanation of Capital Outlay
For Requested Year 2026**

Capital undefined Outlay:	Amount	Detailed Description	Sub-total
Buildings-Grounds-General Plant	\$ 37,000	Shed for Killona Community Center	\$ 37,000
Grand Total Requested:	\$ 37,000		

**Community Service Subgrants
Account Number: 001-430235**

Description	2024			2025			2026		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
Expenditures:									
Operating services:									
Maintenance Of Property & Equipment	\$ 7,783	\$ 10,000	\$ 10,000	\$ -	\$ -	\$ -	-100.00%	\$ -	0.00%
Total operating services	7,783	10,000	10,000	-	-	-		-	
Materials & supplies:									
Non Consumable Office Supplies	2,105	-	-	-	-	-	0.00%	-	0.00%
Office Supplies	18	-	-	731	(731)	-	0.00%	-	0.00%
Educational, Recreational And Culture	7,942	8,000	8,000	3,200	14,114	17,314	116.43%	17,500	1.07%
Food & Clothing	15,039	14,000	14,000	4,777	9,423	14,200	1.43%	14,000	-1.41%
Maintenance Of Buildings & Grounds	943	-	-	-	-	-	0.00%	-	0.00%
Miscellaneous	237	-	-	-	-	-	0.00%	36,875	0.00%
Total materials & supplies	26,284	22,000	22,000	8,708	22,806	31,514		68,375	
Capital projects:									
Buildings-Grounds-General Plant	5,151	-	-	-	-	-	0.00%	-	0.00%
Total capital projects	5,151	-	-	-	-	-		-	
Total expenditures	\$ 39,218	\$ 32,000	\$ 32,000	\$ 8,708	\$ 22,806	\$ 31,514		\$ 68,375	

Liheap - Administration
Account Number: 001-430246

Description	2024			2025			2026		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
Expenditures:									
Personal services:									
Regular Salaries & Wages	\$ 24,875	\$ 25,500	\$ 25,500	\$ 12,016	\$ 13,484	\$ 25,500	0.00%	\$ 26,365	3.39%
Retirement	2,856	3,000	3,000	1,322	1,466	2,788	-7.07%	2,900	4.02%
Life/Health Insurance	2,526	8,000	8,000	1,154	1,361	2,515	-68.56%	2,876	14.35%
Workmen's Compensation	41	50	50	12	15	27	-46.00%	29	7.41%
Unemployment	2	5	5	1	4	5	0.00%	5	0.00%
Disability	58	60	60	25	30	55	-8.33%	63	14.55%
Deferred Compensation	1,539	3,000	3,000	864	836	1,700	-43.33%	1,817	6.88%
Dental	35	35	35	15	20	35	0.00%	36	2.86%
OPEB Contribution	871	1,000	1,000	421	469	890	-11.00%	923	3.71%
Total personal services	32,803	40,650	40,650	15,830	17,685	33,515		35,014	
Operating services:									
Contractual Services	21	-	-	51	(51)	-	0.00%	-	0.00%
Total operating services	21	-	-	51	(51)	-		-	
Total expenditures	\$ 32,824	\$ 40,650	\$ 40,650	\$ 15,881	\$ 17,634	\$ 33,515		\$ 35,014	

CSBG - Administration
Account Number: 001-430247

Description	2024			2025			2026		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
Expenditures:									
Personal services:									
Regular Salaries & Wages	\$ 24,170	\$ 26,000	\$ 26,000	\$ 10,075	\$ 10,325	\$ 20,400	-21.54%	\$ 21,197	3.91%
Retirement	1,634	2,900	2,900	1,055	1,177	2,232	-23.03%	2,332	4.48%
Life/Health Insurance	4,189	8,000	8,000	2,536	2,834	5,370	-32.88%	5,985	11.45%
Workmen's Compensation	23	50	50	10	12	22	-56.00%	23	4.55%
Unemployment	2	5	5	1	4	5	0.00%	5	0.00%
Medicare	207	400	400	140	156	296	-26.00%	307	3.72%
Disability	34	60	60	20	25	45	-25.00%	50	11.11%
Deferred Compensation	400	1,100	1,100	315	300	615	-44.09%	1,000	62.60%
Dental	10	20	20	6	9	15	-25.00%	15	0.00%
OPEB Contribution	498	1,000	1,000	336	374	710	-29.00%	742	4.51%
Total personal services	31,167	39,535	39,535	14,494	15,216	29,710		31,656	
Operating services:									
Insurance - Employee Liability	3	22	22	7	20	27	22.73%	30	11.11%
Insurance - General Liability	54	367	367	122	354	476	29.70%	530	11.34%
Total operating services	57	389	389	129	374	503		560	
Total expenditures	\$ 31,224	\$ 39,924	\$ 39,924	\$ 14,623	\$ 15,590	\$ 30,213		\$ 32,216	
Funding source:									
General Fund	\$ (3,526)	\$ 9,997	\$ 9,997	\$ 1,924	\$ 2,635	\$ 4,559	-54.40%	\$ 6,616	45.12%
CSBG-Administration	34,750	29,927	29,927	12,699	12,955	25,654	-14.28%	25,600	-0.21%
Total	\$ 31,224	\$ 39,924	\$ 39,924	\$ 14,623	\$ 15,590	\$ 30,213		\$ 32,216	

CSBG - Program Activities
Account Number: 001-430248

Description	2024			2025			2026		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
Expenditures:									
Personal services:									
Regular Salaries & Wages	\$ 46,031	\$ 54,000	\$ 54,000	\$ 21,730	\$ 20,870	\$ 42,600	-21.11%	\$ 44,257	3.89%
Retirement	5,235	7,000	7,000	2,266	2,398	4,664	-33.37%	4,868	4.37%
Life/Health Insurance	8,786	26,000	26,000	3,662	3,878	7,540	-71.00%	8,193	8.66%
Workmen's Compensation	77	100	100	22	24	46	-54.00%	49	6.52%
Unemployment	3	10	10	2	8	10	0.00%	10	0.00%
Medicare	543	800	800	252	263	515	-35.63%	642	24.66%
Disability	107	200	200	43	47	90	-55.00%	105	16.67%
Deferred Compensation	901	3,000	3,000	436	419	855	-71.50%	1,800	110.53%
Dental	75	100	100	31	33	64	-36.00%	67	4.69%
OPEB Contribution	1,601	2,000	2,000	721	764	1,485	-25.75%	1,549	4.31%
Total personal services	63,359	93,210	93,210	29,165	28,704	57,869		61,540	
Operating services:									
Electrical (Light And Power)	2,188	11,500	11,500	215	-	215	-98.13%	1,500	597.67%
Water	4,391	1,500	1,500	5,697	588	6,285	319.00%	1,500	-76.13%
Rentals	1,421	15,000	15,000	1,500	-	1,500	-90.00%	5,000	233.33%
Insurance - Employee Liability	30	-	-	-	60	60	0.00%	91	51.67%
Insurance - General Liability	755	771	771	257	1,080	1,337	73.41%	1,621	21.24%
Total operating services	8,785	28,771	28,771	7,669	1,728	9,397		9,712	
Materials & supplies:									
Food & Clothing	4,545	-	-	-	-	-	0.00%	-	0.00%
Miscellaneous	2,516	-	-	-	-	-	0.00%	-	0.00%
Total materials & supplies	7,061	-	-	-	-	-		-	
Total expenditures	\$ 79,205	\$ 121,981	\$ 121,981	\$ 36,834	\$ 30,432	\$ 67,266		\$ 71,252	
Funding source:									
General Fund	\$ (5,924)	\$ 43,253	\$ 43,253	\$ 3,886	\$ 2,213	\$ 6,099	-85.90%	\$ 9,752	59.90%
CSBG-Program Activities	85,129	78,728	78,728	32,948	28,219	61,167	-22.31%	61,500	0.54%
Total	\$ 79,205	\$ 121,981	\$ 121,981	\$ 36,834	\$ 30,432	\$ 67,266		\$ 71,252	

**Home Program
Account Number: 001-430250**

Description	2024		2025				2026		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
Expenditures:									
Personal services:									
Regular Salaries & Wages	\$ 37,599	\$ 40,000	\$ 40,000	\$ 18,510	\$ 20,790	\$ 39,300	-1.75%	\$ 43,136	9.76%
Retirement	4,319	5,000	5,000	2,036	2,284	4,320	-13.60%	4,745	9.84%
Life/Health Insurance	4,292	13,000	13,000	1,916	18	1,934	-85.12%	2,500	29.27%
Workmen's Compensation	63	100	100	19	23	42	-58.00%	47	11.90%
Unemployment	3	10	10	2	8	10	0.00%	10	0.00%
Medicare	548	600	600	271	307	578	-3.67%	625	8.13%
Disability	89	100	100	39	45	84	-16.00%	103	22.62%
Deferred Compensation	825	2,600	2,600	451	435	885	-65.96%	2,000	125.99%
Dental	60	60	60	25	30	55	-8.33%	60	9.09%
OPEB Contribution	1,316	1,500	1,500	648	727	1,375	-8.33%	1,510	9.82%
Total personal services	49,114	62,970	62,970	23,917	24,667	48,583		54,736	
Operating services:									
Printing, Duplication, Typing	75	-	-	-	-	-	0.00%	-	0.00%
Telephone	562	-	-	173	(173)	-	0.00%	-	0.00%
Maintenance Of Property & Equipment	149,441	328,239	328,239	-	225,868	225,868	-31.19%	328,239	45.32%
Contractual Services	1,637	-	-	1,327	(1,327)	-	0.00%	-	0.00%
Professional Services	11,750	20,000	20,000	2,571	9,469	12,040	-39.80%	20,000	66.11%
Insurance - Employee Liability	45	45	45	15	45	60	33.33%	68	13.33%
Insurance - General Liability	762	765	765	255	812	1,067	39.48%	1,218	14.15%
Total operating services	164,272	349,049	349,049	4,341	234,694	239,035		349,525	
Materials & supplies:									
Non Consumable Office Supplies	245	-	-	-	-	-	0.00%	-	0.00%
Office Supplies	168	2,500	2,500	-	1,045	1,045	-58.20%	2,500	139.23%
Food & Clothing	-	200	200	-	200	200	0.00%	200	0.00%
Miscellaneous	89	-	-	-	-	-	0.00%	-	0.00%
Total materials & supplies	502	2,700	2,700	-	1,245	1,245		2,700	
Other charges:									
Travel	1,184	2,800	2,800	1,190	310	1,500	-46.43%	2,800	86.67%
Official Fees	2,435	2,400	2,400	765	1,745	2,510	4.58%	2,400	-4.38%
Total other charges	3,619	5,200	5,200	1,955	2,055	4,010		5,200	
Total expenditures	\$ 217,507	\$ 419,919	\$ 419,919	\$ 30,213	\$ 262,661	\$ 292,873		\$ 412,161	
Funding source:									
General Fund	\$ 84,481	\$ 311,309	\$ 311,309	\$ (48,409)	\$ 115,415	\$ 67,005	-78.48%	\$ 83,922	25.25%
Federal Grant	133,026	108,610	108,610	78,622	147,246	225,868	107.96%	328,239	45.32%
Total	\$ 217,507	\$ 419,919	\$ 419,919	\$ 30,213	\$ 262,661	\$ 292,873		\$ 412,161	

**EAD Community Center
Account Number: 001-450300**

Description	2024	2025					2026		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
Expenditures:									
Operating services:									
Advertising, Dues & Subscriptions	4,410	6,557	6,557	1,629	4,928	6,557	0.00%	6,557	0.00%
Printing, Duplication, Typing	531	7,000	7,000	143	6,857	7,000	0.00%	7,000	0.00%
Electrical (Light And Power)	75,729	70,800	70,800	33,388	37,412	70,800	0.00%	70,800	0.00%
Natural Gas	6,690	15,600	15,600	5,657	9,943	15,600	0.00%	15,600	0.00%
Water	11,905	38,400	38,400	569	37,831	38,400	0.00%	15,000	-60.94%
Postage And Box Rent	680	2,000	2,000	-	2,000	2,000	0.00%	2,000	0.00%
Telephone	5,442	7,200	7,200	2,125	5,075	7,200	0.00%	7,200	0.00%
Rentals	28,012	23,040	23,040	14,798	8,242	23,040	0.00%	36,040	56.42%
Maintenance Of Property & Equipment	50,342	57,996	57,996	20,329	37,667	57,996	0.00%	57,996	0.00%
Contractual Services	66,404	58,601	58,601	40,891	17,710	58,601	0.00%	58,601	0.00%
Professional Services	13,149	19,200	19,200	-	19,200	19,200	0.00%	19,200	0.00%
Merchant Services	12,225	8,400	8,400	10,001	(1,601)	8,400	0.00%	8,400	0.00%
Insurance - Fire & Casualty Property	238,030	215,197	215,197	71,732	150,928	222,660	3.47%	226,392	1.68%
Insurance - Employee Liability	317	361	361	120	297	417	15.51%	445	6.71%
Insurance - General Liability	5,337	6,095	6,095	2,032	5,307	7,339	20.41%	7,961	8.48%
Total operating services	519,203	536,447	536,447	203,414	341,796	545,210		539,192	
Materials & supplies:									
Non Consumable Office Supplies	12,597	15,150	15,150	8,062	7,088	15,150	0.00%	15,150	0.00%
Office Supplies	3,298	3,000	3,000	299	2,701	3,000	0.00%	3,000	0.00%
Educational, Recreational And Culture	2,510	5,000	5,000	3,233	1,767	5,000	0.00%	5,000	0.00%
Medical, Drugs	-	700	700	-	700	700	0.00%	700	0.00%
Food & Clothing	2,561	4,500	4,500	2,030	2,470	4,500	0.00%	4,500	0.00%
Maintenance Of Buildings & Grounds	44,585	27,500	27,500	10,604	16,896	27,500	0.00%	27,500	0.00%
Vehicle Supplies(Gas, Oil, Antifreeze)	94	1,000	1,000	-	1,000	1,000	0.00%	1,000	0.00%
Miscellaneous	-	200	200	-	200	200	0.00%	200	0.00%
Gravel, Sand, Dirt And Shells	4,600	-	-	-	-	-	0.00%	-	0.00%
Equipment And Vehicle Repair Parts	-	50	50	-	50	50	0.00%	50	0.00%
Misc. (Only Roads & Drainage) Chemicals	-	50	50	-	50	50	0.00%	50	0.00%
Tools And Equipment	-	400	400	-	400	400	0.00%	400	0.00%
Total materials & supplies	70,245	57,550	57,550	24,228	33,322	57,550		57,550	
Other charges:									
Travel	-	5,000	5,000	-	5,000	5,000	0.00%	5,000	0.00%
Official Fees	-	200	200	-	200	200	0.00%	200	0.00%
Total other charges	-	5,200	5,200	-	5,200	5,200		5,200	
Capital outlay:									
Improvements Other Than Buildings	10,765	-	185,000	-	-	-	-100.00%	-	0.00%
Office Equipment	16,708	16,000	16,000	-	16,000	16,000	0.00%	16,000	0.00%
Major Repairs	6,500	20,000	20,000	-	20,000	20,000	0.00%	65,000	225.00%
Total capital outlay	33,973	36,000	221,000	-	36,000	36,000		81,000	
Total expenditures	\$ 623,421	\$ 635,197	\$ 820,197	\$ 227,642	\$ 416,318	\$ 643,960		\$ 682,942	

Funding source:

Community Center (Continued)
Account Number: 001-450300

Description	2024			2025			2026		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
General Fund	\$ 564,809	\$ 537,197	\$ 722,197	\$ 185,532	\$ 383,427	\$ 568,960	-21.22%	\$ 612,942	7.73%
Facility Use Fees	19,109	20,000	20,000	9,453	10,547	20,000	0.00%	20,000	0.00%
Building Rental	39,503	78,000	78,000	32,657	22,344	55,000	-29.49%	50,000	-9.09%
Total	\$ 623,421	\$ 635,197	\$ 820,197	\$ 227,642	\$ 416,318	\$ 643,960		\$ 682,942	

**EAD Community Center
Account Number: 001-450300
Narrative Explanation of Capital Outlay
For Requested Year 2026**

Capital undefined Outlay:	Amount	Detailed Description	Sub-total
Office Equipment	\$ 16,000	Furniture replacement/Pantry shelving	\$ 16,000
Major Repairs	\$ 65,000	Carpet repairs for Training Rooms Interior Painting & Lighting Repairs	\$ 40,000 25,000
Grand Total Requested:	\$ 81,000		

**Parish Farm Agent
Account Number: 001-465220**

Description	2024			2025			2026		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
Expenditures:									
Personal services:									
Salaries - Non Payroll related	\$ 59,488	\$ 59,000	\$ 59,000	\$ 29,744	\$ 29,744	\$ 59,488	0.83%	\$ 60,000	0.86%
Total personal services	59,488	59,000	59,000	29,744	29,744	59,488		60,000	
Operating services:									
Electrical (Light And Power)	16,334	18,000	18,000	7,385	10,615	18,000	0.00%	18,000	0.00%
Natural Gas	248	200	200	88	112	200	0.00%	200	0.00%
Water	1,958	1,500	1,500	57	1,443	1,500	0.00%	1,200	-20.00%
Postage And Box Rent	352	350	350	352	-	352	0.57%	360	2.27%
Telephone	1,200	1,200	1,200	600	600	1,200	0.00%	1,200	0.00%
Rentals	26,850	27,400	27,400	13,650	13,750	27,400	0.00%	28,000	2.19%
Maintenance Of Property & Equipment	80	2,000	2,000	-	2,000	2,000	0.00%	2,000	0.00%
Contractual Services	7,889	9,000	9,000	2,887	6,113	9,000	0.00%	9,000	0.00%
Insurance - Employee Liability	65	72	72	24	64	88	22.22%	95	7.95%
Insurance - General Liability	1,087	1,225	1,225	408	1,138	1,546	26.20%	1,706	10.35%
Total operating services	56,063	60,947	60,947	25,451	35,835	61,286		61,761	
Materials & supplies:									
Non Consumable Office Supplies	-	300	300	-	300	300	0.00%	300	0.00%
Office Supplies	838	1,800	1,800	-	1,800	1,800	0.00%	1,800	0.00%
Food & Clothing	196	-	-	75	(75)	-	0.00%	-	0.00%
Maintenance Of Buildings & Grounds	861	3,000	3,000	321	2,679	3,000	0.00%	3,000	0.00%
Total materials & supplies	1,895	5,100	5,100	396	4,704	5,100		5,100	
Other charges:									
Travel	119	3,300	3,300	-	3,300	3,300	0.00%	3,300	0.00%
Official Fees	-	100	100	-	100	100	0.00%	100	0.00%
Total other charges	119	3,400	3,400	-	3,400	3,400		3,400	
Total expenditures	\$ 117,565	\$ 128,447	\$ 128,447	\$ 55,591	\$ 73,683	\$ 129,274		\$ 130,261	

**Economic Development
Account Number: 001-465230**

Description	2024		2025				2026		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
Expenditures:									
Personal services:									
Regular Salaries & Wages	\$ 259,472	\$ 266,000	\$ 266,000	\$ 126,059	\$ 173,941	\$ 300,000	12.78%	\$ 308,721	2.91%
Retirement	29,804	31,000	31,000	13,836	15,524	29,360	-5.29%	33,959	15.66%
Life/Health Insurance	67,969	78,000	78,000	30,248	35,547	65,795	-15.65%	74,849	13.76%
Workmen's Compensation	436	500	500	135	155	290	-42.00%	340	17.24%
Unemployment	20	30	30	13	17	30	0.00%	35	16.67%
Medicare	3,905	4,500	4,500	2,005	2,265	4,270	-5.11%	4,476	4.82%
Disability	611	700	700	264	306	570	-18.57%	735	28.95%
Deferred Compensation	19,216	30,000	30,000	17,240	17,675	34,915	16.38%	20,000	-42.72%
Dental	240	300	300	110	180	290	-3.33%	360	24.14%
OPEB Contribution	9,082	10,000	10,000	4,402	4,939	9,341	-6.59%	10,805	15.67%
Miscellaneous	-	240	240	-	240	240	0.00%	240	0.00%
Total personal services	390,755	421,270	421,270	194,312	250,789	445,101		454,520	
Operating services:									
Advertising, Dues & Subscriptions	14,485	31,050	31,050	13,384	17,666	31,050	0.00%	31,050	0.00%
Printing, Duplication, Typing	-	6,800	6,800	1,823	2,977	4,800	-29.41%	6,800	41.67%
Postage And Box Rent	-	1,000	1,000	-	500	500	-50.00%	1,000	100.00%
Telephone	1,896	1,850	1,850	882	968	1,850	0.00%	1,850	0.00%
Rentals	-	-	-	3,090	2,910	6,000	0.00%	6,500	8.33%
Maintenance Of Property & Equipment	375	1,300	1,300	482	818	1,300	0.00%	1,300	0.00%
Contractual Services	16,658	2,300	2,300	2,214	(414)	1,800	-21.74%	2,300	27.78%
Professional Services	29,465	57,000	57,000	15,000	22,000	37,000	-35.09%	57,000	54.05%
Insurance - Auto Coverage	1,566	1,739	1,739	580	1,550	2,130	22.48%	2,325	9.15%
Insurance - Employee Liability	323	356	356	119	307	426	19.66%	461	8.22%
Insurance - General Liability	5,423	6,019	6,019	2,006	5,501	7,507	24.72%	8,251	9.91%
Total operating services	70,191	109,414	109,414	39,580	54,783	94,363		118,837	
Materials & supplies:									
Non Consumable Office Supplies	-	4,050	4,050	-	1,800	1,800	-55.56%	4,050	125.00%
Office Supplies	480	1,700	1,700	113	887	1,000	-41.18%	1,700	70.00%
Medical, Drugs	-	225	225	-	225	225	0.00%	225	0.00%
Food & Clothing	864	1,400	1,400	317	883	1,200	-14.29%	1,400	16.67%
Maintenance Of Buildings & Grounds	561	925	925	302	598	900	-2.70%	925	2.78%
Vehicle Supplies(Gas, Oil, Antifreeze)	2,008	1,600	1,600	1,463	(163)	1,300	-18.75%	1,600	23.08%
Equipment And Vehicle Repair Parts	-	1,000	1,000	-	750	750	-25.00%	1,000	33.33%
Total materials & supplies	3,913	10,900	10,900	2,195	4,980	7,175		10,900	
Other charges:									
Travel	14,157	23,300	23,300	1,157	13,943	15,100	-35.19%	23,300	54.30%
Official Fees	510	100	100	-	100	100	0.00%	100	0.00%
Total other charges	14,667	23,400	23,400	1,157	14,043	15,200		23,400	
Intergovernmental:									
Grants	215,895	440,000	440,000	123,886	221,114	345,000	-21.59%	440,000	27.54%
Total intergovernmental	215,895	440,000	440,000	123,886	221,114	345,000		440,000	

Economic Development (Continued)
Account Number: 001-465230

Description	2024		2025				2026		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
Total expenditures	\$ 695,421	\$ 1,004,984	\$ 1,004,984	\$ 361,130	\$ 545,709	\$ 906,839		\$ 1,047,657	

**Tourist Information Center
Account Number: 001-465235**

Description	2024			2025			2026		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
Expenditures:									
Operating services:									
Advertising, Dues & Subscriptions	\$ 11,715	\$ 22,225	\$ 22,225	\$ -	\$ 22,225	\$ 22,225	0.00%	\$ 22,225	0.00%
Printing, Duplication, Typing	4,749	11,100	11,100	-	11,100	11,100	0.00%	11,100	0.00%
Postage And Box Rent	-	200	200	-	200	200	0.00%	200	0.00%
Maintenance Of Property & Equipment	-	10,000	10,000	-	10,000	10,000	0.00%	10,000	0.00%
Professional Services	-	8,125	8,125	-	8,125	8,125	0.00%	8,125	0.00%
Total operating services	16,464	51,650	51,650	-	51,650	51,650		51,650	
Materials & supplies:									
Office Supplies	-	100	100	-	100	100	0.00%	100	0.00%
Food & Clothing	-	250	250	-	250	250	0.00%	250	0.00%
Total materials & supplies	-	350	350	-	350	350		350	
Other charges:									
Travel	1,000	4,100	4,100	-	4,100	4,100	0.00%	4,100	0.00%
Total other charges	1,000	4,100	4,100	-	4,100	4,100		4,100	
Intergovernmental:									
Grants	12,000	24,000	24,000	8,000	16,000	24,000	0.00%	24,000	0.00%
Total intergovernmental	12,000	24,000	24,000	8,000	16,000	24,000		24,000	
Total expenditures	\$ 29,464	\$ 80,100	\$ 80,100	\$ 8,000	\$ 72,100	\$ 80,100		\$ 80,100	

**Veterans Administration
Account Number: 001-465260**

Description	2024			2025			2026		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
Expenditures:									
Personal services:									
Salaries - Non Payroll related	\$ 2,832	\$ 3,000	\$ 3,000	\$ 1,800	\$ 1,800	\$ 3,600	20.00%	\$ 3,600	0.00%
Total personal services	2,832	3,000	3,000	1,800	1,800	3,600		3,600	
Total expenditures	\$ 2,832	\$ 3,000	\$ 3,000	\$ 1,800	\$ 1,800	\$ 3,600		\$ 3,600	

**Public Housing
Account Number: 001-465290**

Description	2024			2025			2026		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
Expenditures:									
Personal services:									
Per Diem	\$ 2,280	\$ 3,600	\$ 3,600	\$ 1,320	\$ 1,330	\$ 2,650	-26.39%	\$ 4,000	50.94%
FICA	141	200	200	82	78	160	-20.00%	300	87.50%
Workmen's Compensation	4	10	10	1	4	5	-50.00%	5	0.00%
Medicare	33	50	50	19	21	40	-20.00%	55	37.50%
Total personal services	2,458	3,860	3,860	1,422	1,433	2,855		4,360	
Total expenditures	\$ 2,458	\$ 3,860	\$ 3,860	\$ 1,422	\$ 1,433	\$ 2,855		\$ 4,360	

Debt Service
Account Number: 001-475500 (Paying Agent Fees)

Description	2024	2025				2026			
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
Expenditures:									
Debt service:									
Paying Agent Fees	\$ -	\$ 1,000	\$ 1,000	\$ -	\$ 500	\$ 500	-50.00%	\$ 1,000	100.00%
Total debt service	-	1,000	1,000	-	500	500		1,000	
Total expenditures	\$ -	\$ 1,000	\$ 1,000	\$ -	\$ 500	\$ 500		\$ 1,000	

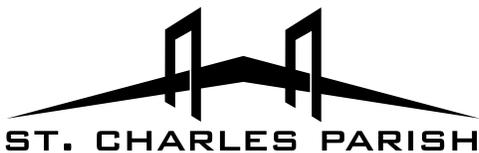
Transfers
Account Number: 001-480000

Description	2024			2025			2026		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
Expenditures:									
Transfers:									
Transfers Out	\$ -	\$ 15,796,329	\$ 15,796,329	\$ -	\$ -	\$ -	-100.00%	\$ 15,796,329	0.00%
Transfer to Road/Drainage Fund	1,265,000	5,610,700	18,128,550	-	6,595,925	6,595,925	-63.62%	12,532,625	90.01%
Transfer to Solid Waste	1,000,000	1,000,000	1,000,000	-	1,000,000	1,000,000	0.00%	600,000	-40.00%
Transfer to RSVP	291,000	287,600	287,600	150,000	(19,679)	130,321	-54.69%	-	-100.00%
Transfer to Recreation	3,105,727	9,428,558	10,186,548	-	2,380,000	2,380,000	-76.64%	7,100,000	198.32%
Transfer to Sewer System	150,000	150,000	150,000	-	150,000	150,000	0.00%	4,150,000	2666.67%
Total transfers	5,811,727	32,273,187	45,549,027	150,000	10,106,246	10,256,246		40,178,954	
Total expenditures	\$ 5,811,727	\$ 32,273,187	\$ 45,549,027	\$ 150,000	\$ 10,106,246	\$ 10,256,246		\$ 40,178,954	



SPECIAL REVENUE FUNDS

Annual Budget 2026



ST. CHARLES PARISH

**Special Revenue Funds
Summary Statement**

Description	2024			2025			2026		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
Revenues:									
Taxes:									
Ad Valorem taxes	\$ 33,604,407	\$ 34,776,500	\$ 34,839,479	\$ 35,274,990	\$ 66,214	\$ 35,341,204	1.44%	\$ 35,133,000	-0.59%
Sales taxes	24,013,597	29,955,091	29,955,091	10,008,440	16,179,532	26,187,972	-12.58%	27,917,455	6.60%
Intergovernmental revenues	13,571,531	18,453,548	23,748,252	4,584,768	4,113,061	8,697,829	-63.37%	35,362,576	306.57%
Fees, charges, and commissions	293,072	389,500	389,500	185,508	72,577	258,083	-33.74%	249,000	-3.52%
Fines and forfeitures	1,227,049	1,430,500	1,430,500	503,919	609,082	1,113,000	-22.20%	1,177,500	5.80%
Investment earnings	4,871,108	5,154,610	5,154,610	1,825,125	2,694,175	4,519,300	-12.33%	4,347,850	-3.79%
Miscellaneous	950,781	1,500	3,751,500	3,751,050	502,683	4,253,733	13.39%	1,001,600	-76.45%
Total revenues	78,531,545	90,161,249	99,268,932	56,133,800	24,237,324	80,371,121		105,188,981	
Expenditures:									
Personal Services	21,350,254	24,314,945	24,314,945	10,039,281	10,910,636	20,949,914	-13.84%	25,927,885	23.76%
Operating Services	11,734,514	12,118,327	12,678,327	4,543,155	7,958,809	12,501,963	-1.39%	12,930,186	3.43%
Materials & Supplies	5,540,143	6,734,736	6,994,736	2,904,358	3,941,251	6,845,607	-2.13%	7,085,466	3.50%
Other Charges	1,404,746	170,015	170,015	30,164	76,539	106,703	-37.24%	148,100	38.80%
Capital Outlay	41,478,172	136,171,543	155,804,726	11,874,965	76,139,533	88,014,497	-43.51%	114,583,887	30.19%
Intergovernmental	2,157,201	4,164,692	3,714,692	1,583,801	454,193	2,037,994	-45.14%	3,064,316	50.36%
Total expenditures	83,665,030	183,674,258	203,677,441	30,975,724	99,480,961	130,456,678		163,739,840	
Excess (deficiency) of revenues over expenditures	(5,133,485)	(93,513,009)	(104,408,509)	25,158,076	(75,243,637)	(50,085,557)		(58,550,859)	
Other financing sources (uses):									
Transfer in	7,860,269	31,123,187	44,399,027	150,000	8,961,885	9,111,885	-79.48%	35,428,954	288.82%
Transfer out	(8,822,981)	(8,336,328)	(8,336,328)	(2,651,834)	(4,878,104)	(7,529,938)	-9.67%	(5,814,494)	-22.78%
Proceeds from the sale of assets	16,483	151,000	151,000	33,990	3,506	37,496	-75.17%	150,000	300.04%
Total other financing sources	(946,229)	22,937,859	36,213,699	(2,467,844)	4,087,287	1,619,443		29,764,460	
Net Change in Fund Balance	(6,079,714)	(70,575,150)	(68,194,810)	22,690,232	(71,156,350)	(48,466,114)		(28,786,399)	
Fund Balance - Beginning	94,158,919	86,752,939	85,190,668			88,079,205		39,613,091	
Fund Balance - Ending	\$ 88,079,205	\$ 16,177,789	\$ 16,995,858			\$ 39,613,091		\$ 10,826,692	

**Parish Transportation
Fund Number: 102**

Description	2024			2025			2026		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
Revenues:									
Interest Earnings	\$ 33,341	\$ 29,100	\$ 29,100	\$ 17,902	\$ 25,048	\$ 42,950	47.59%	\$ 43,200	0.58%
Parish Road Fund	435,653	500,000	500,000	220,889	279,111	500,000	0.00%	500,000	0.00%
Total revenues	468,994	529,100	529,100	238,791	304,159	542,950		543,200	
Expenditures:									
Capital outlay:									
Improvements Other Than Buildings	-	500,000	1,000,000	-	1,000,000	1,000,000	0.00%	500,000	-50.00%
Architectural-Engineering Fees	32,426	50,000	147,171	44,498	102,673	147,171	0.00%	25,000	-83.01%
Other Fees	-	-	100,000	-	100,000	100,000	0.00%	25,000	-75.00%
Total capital outlay	32,426	550,000	1,247,171	44,498	1,202,673	1,247,171		550,000	
Total expenditures	32,426	550,000	1,247,171	44,498	1,202,673	1,247,171		550,000	
Net Change in Fund Balance	436,568	(20,900)	(718,071)			(704,221)		(6,800)	
Fund Balance - Beginning	470,887	270,090	907,455			907,455		203,234	
Fund Balance - Ending	\$ 907,455	\$ 249,190	\$ 189,384			\$ 203,234		\$ 196,434	

**Parish Transportation
Fund Number: 102
Narrative Explanation of Capital Outlay
For Requested Year 2026**

Capital undefined Outlay:	Amount	Detailed Description	Sub-total
Improvements Other Than Buildings	\$ 500,000	2026 Road Maintenance	\$ 500,000
Architectural-Engineering Fees	\$ 25,000	Road Maintenance -Engineering & Manuals	\$ 25,000
Other Fees	\$ 25,000	Road Maintenance -Testing Program	\$ 25,000
Grand Total Requested:	\$ 550,000		

**Road Lighting District #1
Fund Number: 105**

Description	2024			2025			% Change Last Adopted vs Projected Actual	2026		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End		Proposed Budget	% Change Projected Actual vs Proposed	
Revenues:										
Ad Valorem	\$ 1,916,357	\$ 2,000,500	\$ 2,000,500	\$ 2,022,865	\$ 3,870	\$ 2,026,735	1.31%	\$ 1,977,000	-2.45%	
Dept of State Treasury	26,464	-	-	-	-	-	0.00%	-	0.00%	
Disaster Relief (Fema)	228,850	-	-	-	-	-	0.00%	-	0.00%	
Interest Earnings	199,654	170,000	170,000	93,517	118,483	212,000	24.71%	213,000	0.47%	
State Payments In Lieu Of Taxes	2,787	4,800	4,800	4,182	-	4,182	-12.88%	4,200	0.43%	
Total revenues	2,374,112	2,175,300	2,175,300	2,120,564	122,353	2,242,917		2,194,200		
Expenditures:										
Personal services:										
Regular Salaries & Wages	28,369	30,000	30,000	14,696	16,489	31,185	3.95%	34,245	9.81%	
Retirement	3,266	4,000	4,000	1,616	1,814	3,430	-14.25%	3,767	9.83%	
Life/Health Insurance	1,896	7,000	7,000	1,267	2,950	4,217	-39.76%	6,232	47.78%	
Workmen's Compensation	56	75	75	15	18	33	-56.00%	38	15.15%	
Unemployment	2	5	5	1	4	5	0.00%	5	0.00%	
Medicare	408	500	500	211	218	429	-14.20%	497	15.85%	
Disability	64	100	100	31	36	67	-33.00%	82	22.39%	
Deferred Compensation	8	200	200	-	-	-	-100.00%	-	0.00%	
Dental	56	80	80	34	41	74	-7.50%	80	8.11%	
OPEB Contribution	996	1,100	1,100	515	577	1,092	-0.73%	1,199	9.80%	
Miscellaneous	49	200	200	-	200	200	0.00%	200	0.00%	
Total personal services	35,170	43,260	43,260	18,386	22,347	40,732		46,345		
Operating services:										
Advertising, Dues & Subscriptions	-	520	520	-	300	300	-42.31%	300	0.00%	
Printing, Duplication, Typing	-	300	300	-	300	300	0.00%	300	0.00%	
Electrical (Light And Power)	1,162,167	1,421,723	1,421,723	412,381	771,482	1,183,863	-16.73%	1,243,057	5.00%	
Telephone	865	4,250	4,250	167	1,909	2,076	-51.15%	2,090	0.67%	
Rentals	-	200	200	-	200	200	0.00%	200	0.00%	
Maintenance Of Property & Equipment	245,385	498,750	498,750	37,949	387,051	425,000	-14.79%	450,000	5.88%	
Contractual Services	2,682	5,279	5,279	1,132	1,988	3,120	-40.90%	3,196	2.44%	
Professional Services	1,750	2,500	2,500	-	2,500	2,500	0.00%	2,500	0.00%	
Insurance - Auto Coverage	1,566	1,739	1,739	580	1,550	2,130	22.48%	2,325	9.15%	
Insurance - Employee Liability	1,094	1,281	1,281	427	1,038	1,465	14.36%	1,557	6.28%	
Insurance - General Liability	18,405	21,652	21,652	7,217	18,571	25,788	19.10%	27,857	8.02%	
Total operating services	1,433,914	1,958,194	1,958,194	459,853	1,186,889	1,646,742		1,733,382		
Materials & supplies:										
Non Consumable Office Supplies	48	6,000	6,000	-	3,000	3,000	-50.00%	3,000	0.00%	
Office Supplies	2,251	3,000	3,000	367	2,633	3,000	0.00%	3,000	0.00%	
Food & Clothing	3,093	2,500	2,500	1,495	1,005	2,500	0.00%	3,000	20.00%	
Maintenance Of Buildings & Grounds	118	35,000	35,000	-	35,000	35,000	0.00%	35,000	0.00%	
Vehicle Supplies(Gas, Oil, Antifreeze)	1,077	1,980	1,980	164	1,336	1,500	-24.24%	1,500	0.00%	
Miscellaneous	-	25,000	25,000	451	24,549	25,000	0.00%	25,000	0.00%	
Equipment And Vehicle Repair Parts	-	400	400	-	400	400	0.00%	400	0.00%	

Road Lighting District #1 (Continued)
Fund Number: 105

Description	2024			2025			% Change Last Adopted vs Projected Actual	2026	
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End		Proposed Budget	% Change Projected Actual vs Proposed
Total materials & supplies	6,587	73,880	73,880	2,477	67,923	70,400		70,900	
Other charges:									
Travel	-	1,500	1,500	-	1,000	1,000	-33.33%	1,250	25.00%
Official Fees	-	20,000	20,000	-	20,000	20,000	0.00%	20,000	0.00%
Total other charges	-	21,500	21,500	-	21,000	21,000		21,250	
Capital outlay:									
Improvements Other Than Buildings	81,892	600,000	600,000	-	310,000	310,000	-48.33%	1,810,000	483.87%
Acquisition Of Motor Vehicles	-	-	-	-	46,750	46,750	0.00%	-	-100.00%
Major Repairs	66,347	100,000	100,000	-	100,000	100,000	0.00%	100,000	0.00%
Architectural-Engineering Fees	-	15,000	15,000	-	15,000	15,000	0.00%	15,000	0.00%
Other Fees	-	10,000	10,000	-	10,000	10,000	0.00%	10,000	0.00%
Total capital outlay	148,239	725,000	725,000	-	481,750	481,750		1,935,000	
Intergovernmental:									
Cont. To Retirement Ded. From Tax Coll	62,441	56,000	56,000	68,333	-	68,333	22.02%	55,500	-18.78%
Cost Of Ad Valorem Tax Collection	-	1,000	1,000	-	1,000	1,000	0.00%	1,000	0.00%
Total intergovernmental	62,441	57,000	57,000	68,333	1,000	69,333		56,500	
Transfers:									
Transfer - Indirect Cost Allocation	57,032	60,000	60,000	-	60,000	60,000	0.00%	65,000	8.33%
Total transfers	57,032	60,000	60,000	-	60,000	60,000		65,000	
Total expenditures	1,743,383	2,938,834	2,938,834	549,049	1,840,909	2,389,957		3,928,377	
Net change in fund balance	630,729	(763,534)	(763,534)			(147,040)		(1,734,177)	
Fund Balance -Beginning	3,778,158	3,180,390	4,408,888			4,408,887		4,261,847	
Fund Balance -Ending	\$ 4,408,887	\$ 2,416,856	\$ 3,645,354			\$ 4,261,847		\$ 2,527,670	

**Road Lighting District #1
Fund Number: 105
Narrative Explanation of Capital Outlay
For Requested Year 2026**

Capital undefined Outlay:	Amount	Detailed Description	Sub-total
Improvements Other Than Buildings	\$ 1,810,000	EB & WB LED Lighting Upgrades	\$ 1,000,000
		Hales Boggs Bridge Lighting Upgrades	500,000
		Major Repair/Miscellaneous	260,000
		Street Light Installation	50,000
Major Repairs	\$ 100,000	Major Repairs over \$5,000	\$ 100,000
Architectural-Engineering Fees	\$ 15,000	Architectural/Engineering Fees for Lighting Projects	\$ 15,000
Other Fees	\$ 10,000	Contract Recordation & Other Miscellaneous	\$ 10,000
Grand Total Requested:	\$ 1,935,000		

**Workforce Investment Act
Fund Number: 107**

Description	2024			2025			% Change Last Adopted vs Projected Actual	2026		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End		Proposed Budget	% Change Projected Actual vs Proposed	
Revenues:										
Dept. of Labor - Adult	\$ 288,358	\$ 291,654	\$ 291,654	\$ 121,577	\$ 170,077	\$ 291,654	0.00%	\$ 334,682	14.75%	
Dept. of Labor - Dislocated Worker	481,139	315,004	315,004	131,765	183,239	315,004	0.00%	278,591	-11.56%	
Dept. Of Labor - Youth	248,053	299,199	299,199	126,303	172,896	299,199	0.00%	331,654	10.85%	
Total revenues	1,017,550	905,857	905,857	379,645	526,212	905,857		944,927		
Expenditures:										
Personal services:										
Regular Salaries & Wages	471,813	535,000	535,000	190,342	214,658	405,000	-24.30%	395,540	-2.34%	
FICA	3,030	7,000	7,000	-	-	-	-100.00%	-	0.00%	
Retirement	48,570	50,000	50,000	20,907	22,463	43,370	-13.26%	43,759	0.90%	
Life/Health Insurance	77,890	90,000	90,000	35,094	41,054	76,148	-15.39%	86,720	13.88%	
Workmen's Compensation	1,178	1,800	1,800	203	222	425	-76.39%	435	2.35%	
Unemployment	32	50	50	18	21	39	-22.00%	50	28.21%	
Medicare	6,849	8,000	8,000	2,827	3,043	5,870	-26.63%	5,965	1.62%	
Disability	1,001	2,000	2,000	398	443	841	-57.95%	941	11.89%	
Post Employees Health Care	30,473	55,000	55,000	11,513	11,298	22,811	-58.53%	48,000	110.42%	
Deferred Compensation	16,691	20,000	20,000	11,273	7,340	18,613	-6.94%	20,750	11.48%	
Dental	840	900	900	320	360	680	-24.44%	720	5.88%	
OPEB Contribution	14,801	16,000	16,000	6,654	7,146	13,800	-13.75%	13,944	1.04%	
Total personal services	673,168	785,750	785,750	279,549	308,048	587,597		616,824		
Operating services:										
Advertising, Dues & Subscriptions	3,684	3,000	3,000	2,471	2,529	5,000	66.67%	3,000	-40.00%	
Printing, Duplication, Typing	856	2,000	2,000	216	784	1,000	-50.00%	2,000	100.00%	
Electrical (Light And Power)	5,503	5,000	5,000	2,943	2,057	5,000	0.00%	5,000	0.00%	
Water	2,166	5,000	5,000	652	848	1,500	-70.00%	5,000	233.33%	
Postage And Box Rent	332	5,000	5,000	368	432	800	-84.00%	5,000	525.00%	
Telephone	19,886	9,000	9,000	11,379	13,621	25,000	177.78%	9,000	-64.00%	
Rentals	21,993	15,000	15,000	9,882	13,118	23,000	53.33%	15,000	-34.78%	
Maintenance Of Property & Equipment	328	2,000	2,000	480	520	1,000	-50.00%	2,000	100.00%	
Contractual Services	78,184	10,000	10,000	51,782	23,218	75,000	650.00%	10,000	-86.67%	
Professional Services	178,409	21,435	21,435	83,009	65,417	148,426	592.45%	228,759	54.12%	
Insurance - Auto Coverage	1,974	1,739	1,739	580	1,550	2,130	22.48%	2,325	9.15%	
Insurance - Employee Liability	598	684	684	211	448	659	-3.65%	673	2.12%	
Insurance - General Liability	10,052	11,938	11,938	3,567	8,023	11,590	-2.92%	12,035	3.84%	
Total operating services	323,965	91,796	91,796	167,540	132,565	300,105		299,792		
Materials & supplies:										
Non Consumable Office Supplies	980	7,000	7,000	-	3,500	3,500	-50.00%	7,000	100.00%	
Office Supplies	2,984	2,500	2,500	768	482	1,250	-50.00%	2,500	100.00%	
Educational, Recreational And Culture	6,304	8,811	8,811	-	4,405	4,405	-50.01%	8,811	100.02%	
Food & Clothing	752	-	-	392	(392)	-	0.00%	-	0.00%	
Maintenance Of Buildings & Grounds	677	-	-	425	(425)	-	0.00%	-	0.00%	
Vehicle Supplies(Gas, Oil, Antifreeze)	2,552	1,000	1,000	1,824	2,676	4,500	350.00%	1,000	-77.78%	
Equipment And Vehicle Repair Parts	-	3,000	3,000	-	1,500	1,500	-50.00%	3,000	100.00%	
Total materials & supplies	14,249	22,311	22,311	3,409	11,746	15,155		22,311		
Other charges:										
Travel	6,168	5,000	5,000	115	2,385	2,500	-50.00%	5,000	100.00%	
Official Fees	-	1,000	1,000	-	500	500	-50.00%	1,000	100.00%	
Total other charges	6,168	6,000	6,000	115	2,885	3,000		6,000		

Workforce Investment Act (Continued)
Fund Number: 107

Description	2024		2025				2026		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
Total expenditures	1,017,550	905,857	905,857	450,613	455,244	905,857		944,927	
Net change in fund balance	-	-	-			-		-	
Fund Balance - Beginning	-	-	-			-		-	
Financing over expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>			<u>\$ -</u>		<u>\$ -</u>	

**Criminal Court Fund
Fund Number: 110**

Description	2024			2025			2026		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
Revenues:									
Aff. Reinst. Court Fines	\$ 23,263	\$ 18,000	\$ 18,000	\$ 3,963	\$ 2,038	\$ 6,000	-66.67%	\$ 15,000	150.00%
Court Cost, Fees, Charges	46,638	42,000	42,000	17,407	20,593	38,000	-9.52%	42,000	10.53%
Court Fines	1,147,849	1,400,000	1,400,000	497,669	602,331	1,100,000	-21.43%	1,150,000	4.55%
Drug Asst. Fins-Juvenile Fees	10,731	10,000	10,000	2,287	2,713	5,000	-50.00%	10,000	100.00%
Interest Earnings	29,113	24,000	24,000	3,442	3,058	6,500	-72.92%	6,000	-7.69%
Interest On Bonds & Fines	45,206	2,500	2,500	-	2,000	2,000	-20.00%	2,500	25.00%
Total revenues	1,302,800	1,496,500	1,496,500	524,768	632,733	1,157,500		1,225,500	
Expenditures:									
Personal services	232,090	237,475	237,475	113,823	115,520	229,343	-3.42%	242,466	5.72%
Operating services	471,352	592,525	592,525	15,851	301,806	317,657	-46.39%	347,534	9.41%
Materials & supplies	4,200	5,500	5,500	4,966	4,534	9,500	72.73%	8,500	-10.53%
Intergovernmental	566,058	636,000	636,000	280,569	295,431	576,000	-9.43%	600,000	4.17%
Transfers	23,711	25,000	25,000	-	25,000	25,000	0.00%	27,000	8.00%
Total expenditures	1,297,411	1,496,500	1,496,500	415,209	742,291	1,157,500		1,225,500	
Net change in fund balance	5,389	-	-			-		-	
Fund balance - Beginning	5,000	5,000	10,389			10,389		10,389	
Financing over expenditures	\$ 10,389	\$ 5,000	\$ 10,389			\$ 10,389		\$ 10,389	

**Criminal Court Fund
District Court
Account Number: 110-400205**

Description	2024		2025				2026		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
Expenditures:									
Personal services:									
Regular Salaries & Wages	\$ 31,051	\$ 25,000	\$ 25,000	\$ 11,854	\$ 13,347	\$ 25,201	0.80%	\$ 26,323	4.45%
Retirement	3,442	3,000	3,000	1,251	1,464	2,715	-9.50%	2,896	6.67%
Life/Health Insurance	3,796	8,000	8,000	767	1,117	1,884	-76.45%	1,897	0.69%
Workmen's Compensation	53	50	50	13	15	28	-44.00%	29	3.57%
Unemployment	2	5	5	1	4	5	0.00%	5	0.00%
Medicare	448	400	400	170	195	365	-8.75%	382	4.66%
Deferred Compensation	2	-	-	-	-	-	0.00%	-	0.00%
Dental	25	20	20	6	7	13	-35.00%	13	0.00%
OPEB Contribution	1,102	1,000	1,000	414	466	880	-12.00%	921	4.66%
Total personal services	39,921	37,475	37,475	14,476	16,615	31,091		32,466	
Operating services:									
Contractual Services	21	-	-	51	49	100	0.00%	125	25.00%
Professional Services	46,067	159,525	159,525	-	60,000	60,000	-62.39%	100,000	66.67%
Total operating services:	46,088	159,525	159,525	51	60,049	60,100		100,125	
Materials & supplies:									
Office Supplies	-	500	500	-	500	500	0.00%	500	0.00%
Food & Clothing	2,629	3,000	3,000	970	1,030	2,000	-33.33%	3,000	50.00%
Total materials & supplies	2,629	3,500	3,500	970	1,530	2,500		3,500	
Intergovernmental:									
Statutory Charges	284,788	300,000	300,000	157,637	162,363	320,000	6.67%	320,000	0.00%
Total intergovernmental	284,788	300,000	300,000	157,637	162,363	320,000		320,000	
Total expenditures	\$ 373,426	\$ 500,500	\$ 500,500	\$ 173,134	\$ 240,557	\$ 413,691		\$ 456,091	

**Criminal Court Fund
District Attorney
Account Number: 110-400235**

Description	2024	2025				2026			
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
Expenditures:									
Personal services:									
Salaries - Non Payroll related	\$ 192,169	\$ 200,000	\$ 200,000	\$ 99,347	\$ 98,905	\$ 198,252	-0.87%	\$ 210,000	5.93%
Total personal services	192,169	200,000	200,000	99,347	98,905	198,252		210,000	
Operating services:									
Professional Services	425,264	433,000	433,000	15,800	241,757	257,557	-40.52%	247,409	-3.94%
Total operating services	425,264	433,000	433,000	15,800	241,757	257,557		247,409	
Materials & supplies:									
Food & Clothing	1,571	2,000	2,000	3,996	3,004	7,000	250.00%	5,000	-28.57%
Total materials & supplies	1,571	2,000	2,000	3,996	3,004	7,000		5,000	
Intergovernmental:									
Statutory Charges	140,635	168,000	168,000	61,466	66,534	128,000	-23.81%	140,000	9.38%
Total intergovernmental	140,635	168,000	168,000	61,466	66,534	128,000		140,000	
Total expenditures	\$ 759,639	\$ 803,000	\$ 803,000	\$ 180,609	\$ 410,200	\$ 590,809		\$ 602,409	

**Criminal Court Fund
Sheriff
Account Number: 110-410100**

Description	2024	2025					2026		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
Expenditures:									
Intergovernmental:									
Statutory Charges	\$ 140,635	\$ 168,000	\$ 168,000	\$ 61,466	\$ 66,534	\$ 128,000	-23.81%	\$ 140,000	9.38%
Total intergovernmental	140,635	168,000	168,000	61,466	66,534	128,000		140,000	
Total expenditures	\$ 140,635	\$ 168,000	\$ 168,000	\$ 61,466	\$ 66,534	\$ 128,000		\$ 140,000	

**Criminal Court Fund
Transfers
Account Number: 110-485000**

Description	2024		2025				2026		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
Expenditures:									
Transfers:									
Transfer to General Fund	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	\$ 5,000	\$ 5,000	0.00%	\$ 5,000	0.00%
Transfer - Indirect Cost Allocation	18,711	20,000	20,000	-	20,000	20,000	0.00%	22,000	10.00%
Total transfers	23,711	25,000	25,000	-	25,000	25,000		27,000	
Total expenditures	\$ 23,711	\$ 25,000	\$ 25,000	\$ -	\$ 25,000	\$ 25,000		\$ 27,000	

**Road & Drainage
Fund Number: 112**

Description	2024				2025			2026	
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
Revenues:									
Ad Valorem	\$ 12,536,719	\$ 12,992,000	\$ 13,054,979	\$ 13,170,677	\$ 25,164	\$ 13,195,841	1.08%	\$ 13,131,000	-0.49%
Consv. Of Natural Resources	301,649	550,000	550,000	52,270	397,730	450,000	-18.18%	475,000	5.56%
Culvert Fees	25,200	15,000	15,000	9,750	8,250	18,000	20.00%	15,000	-16.67%
Dept of State Treasury	1,673,115	500,000	1,067,776	113,123	9,492	122,615	-88.52%	498,901	306.88%
Dept. Of Transportation	539,926	-	240,000	-	240,000	240,000	0.00%	-	-100.00%
Disaster Relief (Fema)	3,198,343	-	-	86,170	-	86,170	0.00%	-	-100.00%
Facility Planning & Control Grant	576,863	955,000	955,000	46,274	-	46,274	-95.15%	955,000	1963.79%
Federal Highway Adm. Grant	-	2,083,000	2,083,000	-	25,000	25,000	-98.80%	2,258,000	8932.00%
Flood Control Act	-	5,000	5,000	-	5,000	5,000	0.00%	5,000	0.00%
Gifts & Donations	100,000	-	3,500,000	3,500,000	-	3,500,000	0.00%	1,000,000	-71.43%
GOSHEP	30,000	-	-	-	-	-	0.00%	-	0.00%
Inspection Fees	6,298	25,000	25,000	-	24,000	24,000	-4.00%	25,000	4.17%
Interest Earnings	1,355,413	1,634,350	1,634,350	437,064	847,436	1,284,500	-21.41%	1,107,000	-13.82%
MiscelLaneous	6,835	12,000	12,000	10,501	200	10,701	-10.83%	12,000	12.14%
Office of Community Dev	8,569	-	100,000	-	100,000	100,000	0.00%	-	-100.00%
Proceeds From The Sale Of Assets	9,744	150,000	150,000	33,990	3,506	37,496	-75.00%	150,000	300.04%
Rents - Lease	105	-	-	-	-	-	0.00%	-	0.00%
Royalties	6,553	5,500	5,500	1,370	3,630	5,000	-9.09%	5,500	10.00%
Sales & Use Tax (1%)	24,013,597	29,955,091	29,955,091	10,008,440	16,179,532	26,187,972	-12.58%	27,917,455	6.60%
State Payments In Lieu Of Taxes	29,263	46,176	46,176	29,051	14,477	43,528	-5.73%	47,100	8.21%
Transfer from Flood Protection	3,179,224	-	-	-	-	-	0.00%	-	0.00%
Transfer From General Fund	1,265,000	5,610,700	18,128,550	-	6,595,925	6,595,925	-63.62%	12,532,625	90.01%
Transfer from WBHPL (Fd 310)	-	-	-	-	5,639	5,639	0.00%	-	-100.00%
Utility Rebates	3,683	1,500	1,500	950	550	1,500	0.00%	1,500	0.00%
Zoning Subdivision Fees	750	15,000	15,000	5,868	5,715	11,582	-22.79%	15,000	29.51%
Total revenues	48,866,849	54,555,317	71,543,922	27,505,498	24,491,246	51,996,743		60,151,081	
Expenditures:									
Personal services	17,862,188	20,411,800	20,411,800	8,416,582	9,117,679	17,534,260	-14.10%	22,297,582	27.17%
Operating services	6,537,385	5,981,362	6,331,362	2,374,670	4,389,148	6,763,817	6.83%	7,070,585	4.54%
Materials & supplies	5,078,044	4,771,995	5,241,995	2,548,418	2,892,901	5,441,317	3.80%	5,689,355	4.56%
Other charges	1,324,594	50,550	50,550	21,695	25,855	47,550	-5.93%	50,550	6.31%
Capital outlay	31,796,528	40,239,440	51,837,410	2,741,375	25,840,520	28,581,894	-44.86%	32,259,267	12.87%
Intergovernmental	904,709	1,411,692	961,692	556,590	151,512	708,102	-26.37%	641,066	-9.47%
Transfers	2,076,835	4,611,209	4,611,209	1,562,465	2,220,888	3,783,353	-17.95%	2,050,000	-45.82%
Total expenditures	65,580,283	77,478,048	89,446,018	18,221,795	44,638,503	62,860,293		70,058,405	
Net change in fund balance	(16,713,434)	(22,922,731)	(17,902,096)			(10,863,550)		(9,907,324)	
Fund balance - Beginning	38,473,733	24,119,290	18,903,788			21,760,299		10,896,749	
Fund balance - Ending	\$ 21,760,299	\$ 1,196,559	\$ 1,001,692			\$ 10,896,749		\$ 989,425	

**Road & Drainage
Flood Control
Account Number: 112-410740**

Description	2024		2025				2026		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
Expenditures:									
Operating services:									
Rentals	\$ 23,965	\$ -	\$ -	\$ 12,209	\$ -	\$ 12,209	0.00%	\$ -	-100.00%
Maintenance Of Property & Equipment	4,650	-	-	-	-	-	0.00%	-	0.00%
Contractual Services	131,018	-	-	-	-	-	0.00%	-	0.00%
Professional Services	4,617	-	-	-	-	-	0.00%	-	0.00%
Total operating services	164,250	-	-	12,209	-	12,209		-	
Materials & supplies:									
Educational, Recreational And Culture	90	-	-	-	-	-	0.00%	-	0.00%
Food & Clothing	24,644	-	-	-	-	-	0.00%	-	0.00%
Maintenance Of Buildings & Grounds	1,012	-	-	-	-	-	0.00%	-	0.00%
Miscellaneous	1,121	-	-	-	-	-	0.00%	-	0.00%
Gravel, Sand, Dirt And Shells	3,666	-	-	-	-	-	0.00%	-	0.00%
Tools And Equipment	489	-	-	-	-	-	0.00%	-	0.00%
Total materials & supplies	31,022	-	-	-	-	-		-	
Total expenditures	\$ 195,272	\$ -	\$ -	\$ 12,209	\$ -	\$ 12,209		\$ -	

**Road & Drainage
Paved Streets
Account Number: 112-420210**

Description	2024			2025			% Change Last Adopted vs Projected Actual	2026		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End		Proposed Budget	% Change Projected Actual vs Proposed	
Expenditures:										
Personal services:										
Regular Salaries & Wages	\$ 3,688,911	\$ 4,556,000	\$ 4,556,000	\$ 1,822,584	\$ 2,095,216	\$ 3,917,800	-14.01%	\$ 5,179,913	32.21%	
FICA	232	1,600	1,600	-	-	-	-100.00%	-	0.00%	
Retirement	420,345	541,000	541,000	199,739	231,004	430,743	-20.38%	569,790	32.28%	
Life/Health Insurance	721,157	905,000	905,000	303,273	362,058	665,331	-26.48%	899,667	35.22%	
Workmen's Compensation	200,376	250,000	250,000	56,377	71,773	128,150	-48.74%	187,210	46.09%	
Unemployment	288	500	500	180	190	370	-26.00%	550	48.65%	
Medicare	52,850	67,000	67,000	26,316	30,684	57,000	-14.93%	75,109	31.77%	
Disability	6,875	11,000	11,000	3,035	3,680	6,715	-38.95%	12,328	83.59%	
Post Employees Health Care	276,823	350,000	350,000	147,620	144,885	292,505	-16.43%	320,000	9.40%	
Deferred Compensation	46,821	73,000	73,000	27,346	27,166	54,512	-25.33%	64,900	19.06%	
Dental	6,698	7,800	7,800	2,800	3,600	6,400	-17.95%	8,640	35.00%	
OPEB Contribution	128,300	158,000	158,000	62,295	66,027	128,322	-18.78%	181,297	41.28%	
Miscellaneous	10,171	14,500	14,500	4,452	8,048	12,500	-13.79%	14,500	16.00%	
Total personal services	5,559,847	6,935,400	6,935,400	2,656,017	3,044,331	5,700,348		7,513,904		
Operating services:										
Advertising, Dues & Subscriptions	3,164	4,087	4,087	517	3,151	3,668	-10.25%	4,087	11.42%	
Printing, Duplication, Typing	3,393	5,550	5,550	2,187	2,563	4,750	-14.41%	5,550	16.84%	
Electrical (Light And Power)	38,455	44,944	44,944	12,654	33,492	46,146	2.67%	48,453	5.00%	
Natural Gas	8,240	15,737	15,737	8,118	10,843	18,961	20.49%	19,909	5.00%	
Water	2,631	3,057	3,057	578	2,185	2,763	-9.62%	3,177	14.98%	
Postage And Box Rent	7	450	450	-	450	450	0.00%	450	0.00%	
Telephone	21,853	23,902	23,902	8,977	15,587	24,564	2.77%	25,792	5.00%	
Rentals	224,149	254,325	254,325	108,448	144,877	253,325	-0.39%	254,325	0.39%	
Maintenance Of Property & Equipment	1,176,977	960,775	960,775	386,164	773,336	1,159,500	20.68%	1,185,775	2.27%	
Contractual Services	327,992	374,912	374,912	138,803	230,743	369,546	-1.43%	374,912	1.45%	
Professional Services	16,473	65,000	65,000	122,772	27,228	150,000	130.77%	150,000	0.00%	
Insurance - Fire & Casualty Property	38,127	34,469	34,469	11,490	24,175	35,665	3.47%	36,263	1.68%	
Insurance - Auto Coverage	142,011	161,710	161,710	53,903	144,158	198,061	22.48%	216,237	9.18%	
Insurance - Employee Liability	4,979	5,597	5,597	1,866	5,357	7,223	29.05%	8,036	11.26%	
Insurance - General Liability	83,736	94,620	94,620	31,540	95,852	127,392	34.64%	143,778	12.86%	
Total operating services	2,092,187	2,049,135	2,049,135	888,017	1,513,997	2,402,014		2,476,744		
Materials & supplies:										
Non Consumable Office Supplies	27,495	25,250	25,250	2,170	22,931	25,100	-0.59%	26,800	6.77%	
Office Supplies	6,206	15,000	15,000	2,562	9,438	12,000	-20.00%	15,000	25.00%	
Medical, Drugs	1,400	3,200	3,200	288	2,712	3,000	-6.25%	3,200	6.67%	
Food & Clothing	42,227	38,000	38,000	21,122	17,378	38,500	1.32%	39,000	1.30%	
Maintenance Of Buildings & Grounds	30,131	33,300	33,300	14,835	17,165	32,000	-3.90%	33,300	4.06%	
Vehicle Supplies(Gas, Oil, Antifreeze)	606,151	479,540	479,540	249,162	350,481	599,643	25.05%	608,638	1.50%	
Electrical Components	635	840	840	-	800	800	-4.76%	840	5.00%	
Miscellaneous	298,563	303,563	303,563	159,541	153,950	313,491	3.27%	318,194	1.50%	
Gravel, Sand, Dirt And Shells	278,257	250,000	250,000	184,906	70,094	255,000	2.00%	260,000	1.96%	
Culverts	211,894	150,000	150,000	32,178	117,822	150,000	0.00%	165,000	10.00%	
Equipment And Vehicle Repair Parts	276,060	300,654	300,654	145,914	157,752	303,666	1.00%	309,739	2.00%	
Asphalt And Asphalt Filler	194,823	150,250	150,250	104,630	44,870	149,500	-0.50%	150,250	0.50%	
Misc. (Only Roads & Drainage) Chemicals	1,962	5,150	5,150	-	4,000	4,000	-22.33%	5,000	25.00%	

Road & Drainage (Continued)
Paved Streets
Account Number: 112-420210

Description	2024			2025			% Change Last Adopted vs Projected Actual	2026	
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End		Proposed Budget	% Change Projected Actual vs Proposed
Tools And Equipment	63,334	70,000	70,000	48,891	36,109	85,000	21.43%	80,000	-5.88%
Total materials & supplies	2,039,138	1,824,747	1,824,747	966,199	1,005,502	1,971,700		2,014,961	
Other charges:									
Travel	519	7,000	7,000	2,205	4,295	6,500	-7.14%	7,000	7.69%
Judgements & Damages	-	550	550	-	550	550	0.00%	550	0.00%
Official Fees	2,340	5,500	5,500	2,067	2,433	4,500	-18.18%	5,500	22.22%
Total other charges	2,859	13,050	13,050	4,272	7,278	11,550		13,050	
Capital outlay:									
Improvements Other Than Buildings	2,676,770	2,800,000	7,376,216	497,557	5,828,659	6,326,216	-14.23%	2,550,000	-59.69%
Acquisition Of Motor Vehicles	322,407	-	218,344	164,249	54,095	218,344	0.00%	-	-100.00%
Buildings-Grounds-General Plant	311,166	-	-	-	-	-	0.00%	-	0.00%
Heavy Movable Equipment	319,861	690,000	709,464	82,489	626,975	709,464	0.00%	2,086,000	194.02%
Office Equipment	-	20,000	20,000	-	20,000	20,000	0.00%	20,000	0.00%
Major Repairs	63,027	100,000	100,000	82,947	17,053	100,000	0.00%	100,000	0.00%
Architectural-Engineering Fees	517,219	787,336	1,059,533	194,164	323,936	518,100	-51.10%	501,433	-3.22%
Other Fees	48,974	129,654	221,527	8,158	113,486	121,644	-45.09%	149,883	23.21%
Total capital outlay	4,259,424	4,526,990	9,705,084	1,029,564	6,984,204	8,013,768		5,407,316	
Intergovernmental:									
Cont. To Retirement Ded. From Tax Coll	408,471	363,000	363,000	444,876	-	444,876	22.56%	366,500	-17.62%
Cost Of Ad Valorem Tax Collection	-	7,000	7,000	-	5,000	5,000	-28.57%	7,000	40.00%
Costs Of Sales Tax Collections	109,016	295,846	295,846	55,857	73,256	129,113	-56.36%	133,783	3.62%
Total intergovernmental	517,487	665,846	665,846	500,733	78,256	578,989		507,283	
Transfers:									
Transfer - Indirect Cost Allocation	\$ 1,874,370	\$ 2,050,000	\$ 2,050,000	\$ -	\$ 2,050,000	\$ 2,050,000	0.00%	\$ 2,050,000	0.00%
Transfer to Hurricane Recovery Revenue Bond Fund	\$ 192,465	\$ 2,561,209	\$ 2,561,209	\$ 1,562,465	\$ 170,888	\$ 1,733,353	-32.32%	\$ -	-100.00%
Total transfers	2,066,835	4,611,209	4,611,209	1,562,465	2,220,888	3,783,353		2,050,000	
Total expenditures	\$ 16,537,777	\$ 20,626,377	\$ 25,804,471	\$ 7,607,267	\$ 14,854,456	\$ 22,461,722		\$ 19,983,258	

**Road & Drainage
Paved Streets
Fund Number: 112
Narrative Explanation of Capital Outlay
For Requested Year 2026**

Capital undefined Outlay:	Amount	Detailed Description	Sub-total
Improvements Other Than Buildings	\$ 2,550,000	2026 Road Maintenance	\$ 1,000,000
		Concrete Road Maintenance	350,000
		Kinler/Paul Frederick Road Improvements	300,000
		Pave New Road -Deputy Jeff Watson Blvd (Road to New Dog Park)	200,000
		WB Boat Launch Road	200,000
		Willowdale Blvd Widening	500,000
Heavy Movable Equipment	\$ 2,086,000	Four ⁽⁴⁾ 6-8yd Dump Truck (\$120,000 each) to replace Units 123, 148, 165, 176	\$ 480,000
		New Culvert Truck	500,000
		Three ⁽³⁾ Equipment Trailer (\$40,000 each) to replace Units 946, 949, one new	120,000
		Two ⁽²⁾ E35 Bobcat Excavator (\$160,000 each) to replace Units 1042, 1076	320,000
		Two ⁽²⁾ John Deere 6M Side-arm Tractor (\$230,000 each) to replace Units 986, 995	460,000
		Two ⁽²⁾ T770 Bobcat Skid Steer (\$90,000 each) to replace Units 1074, 971	180,000
		Two ⁽²⁾ Zero-turn 60" Mower (\$13,000 each)	26,000
Office Equipment	\$ 20,000	Office Equipment	\$ 10,000
		Software Upgrade/Replacement	10,000
Major Repairs	\$ 100,000	Equipment Repairs	\$ 50,000
		Roadway Repairs	50,000
Architectural-Engineering Fees	\$ 501,433	Judge Edward Dufrense Parkway Extension	\$ 41,433
		Paul Maillard Revitalization (LA52) Phase II	210,000
		Willowdale Blvd Widening	250,000
Other Fees	\$ 149,883	2024 Concrete Road Maintenance	\$ 99,883
		Willowdale Blvd Widening	50,000
Grand Total Requested:	\$ 5,407,316		

**Road & Drainage
Sidewalks & Crosswalks
Account Number: 112-420230**

Description	2024		2025				2026		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
Expenditures:									
Operating services:									
Maintenance Of Property & Equipment	\$ 2,240	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Total operating services	2,240	-	-	-	-	-		-	
Capital outlay:									
Improvements Other Than Buildings	\$ 147,109	\$ 2,682,179	\$ 2,685,070	\$ -	\$ 502,070	\$ 502,070	-81.30%	\$ 2,183,000	334.80%
Architectural-Engineering Fees	-	617,637	617,637	-	-	-	-100.00%	582,637	0.00%
Other Fees	-	127,050	127,050	-	-	-	-100.00%	52,050	0.00%
Total capital outlay	147,109	3,426,866	3,429,757	-	502,070	502,070		2,817,687	
Total expenditures	\$ 149,349	\$ 3,426,866	\$ 3,429,757	\$ -	\$ 502,070	\$ 502,070		\$ 2,817,687	

**Road & Drainage
Sidewalks & Crosswalks
Fund Number: 112
Narrative Explanation of Capital Outlay
For Requested Year 2026**

Capital undefined Outlay:	Amount	Detailed Description	Sub-total
Improvements Other Than Buildings	\$ 2,183,000	Montz Levee Bike Path Repairs Westbank Bike Path -Phase IV & V	\$ 100,000 2,083,000
Architectural-Engineering Fees	\$ 582,637	Westbank Bike Path -Phase IV & V	\$ 582,637
Other Fees	\$ 52,050	Westbank Bike Path -Phase IV & V	\$ 52,050
Grand Total Requested:	\$ 2,817,687		

**Road & Drainage
Cross Bayou
Account Number: 112-420240**

Description	2024	2025					2026		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
Expenditures:									
Operating services:									
Rentals	-	-	50,000	2,492	47,508	50,000	0.00%	50,000	0.00%
Maintenance Of Property & Equipment	-	-	250,000	34,787	215,213	250,000	0.00%	250,000	0.00%
Contractual Services	-	-	50,000	-	50,000	50,000	0.00%	50,000	0.00%
Total operating services	-	-	350,000	37,279	312,721	350,000		350,000	
Materials & supplies:									
Maintenance Of Buildings & Grounds	-	-	30,000	-	30,000	30,000	0.00%	30,000	0.00%
Vehicle Supplies(Gas, Oil, Antifreeze)	-	-	-	1,577	48,423	50,000	0.00%	50,000	0.00%
Electrical Components	-	-	200,000	6,818	143,182	150,000	-25.00%	150,000	0.00%
Miscellaneous	-	-	75,000	782	74,218	75,000	0.00%	75,000	0.00%
Gravel, Sand, Dirt And Shells	-	-	50,000	-	50,000	50,000	0.00%	50,000	0.00%
Equipment And Vehicle Repair Parts	-	-	100,000	188	79,812	80,000	-20.00%	80,000	0.00%
Misc. (Only Roads & Drainage) Chemicals	-	-	15,000	-	15,000	15,000	0.00%	15,000	0.00%
Tools And Equipment	-	-	-	4,755	15,245	20,000	0.00%	20,000	0.00%
Total materials & supplies	-	-	470,000	14,120	455,880	470,000		470,000	
Capital outlay:									
Acquisition Of Motor Vehicles	-	-	45,000	-	45,000	45,000	0.00%	-	-100.00%
Buildings-Grounds-General Plant	-	-	30,000	28,410	1,590	30,000	0.00%	-	-100.00%
Heavy Movable Equipment	-	-	65,000	-	65,000	65,000	0.00%	-	-100.00%
Major Repairs	-	-	2,540,000	124,905	2,415,095	2,540,000	0.00%	180,000	-92.91%
Total capital outlay	-	-	2,680,000	153,315	2,526,685	2,680,000		180,000	
Total expenditures	\$ -	\$ -	\$ 3,500,000	\$ 204,714	\$ 3,295,286	\$ 3,500,000		\$ 1,000,000	

**Road & Drainage
Cross Bayou
Fund Number: 112
Narrative Explanation of Capital Outlay
For Requested Year 2026**

Capital undefined Outlay:	Amount	Detailed Description	Sub-total
Major Repairs	\$ 180,000	Engine Repairs Equipment Repairs Other Miscellaneous	\$ 100,000 50,000 30,000
Grand Total Requested:	\$ 180,000		

**Road & Drainage
Drainage
Account Number: 112-420260**

Description	2024			2025			2026		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
Expenditures:									
Personal services:									
Regular Salaries & Wages	\$ 8,000,219	\$ 8,955,000	\$ 8,955,000	\$ 4,009,630	\$ 4,128,570	\$ 8,138,200	-9.12%	\$ 10,031,437	23.26%
FICA	1,223	4,100	4,100	210	-	210	-94.88%	-	-100.00%
Retirement	900,527	1,082,000	1,082,000	433,556	474,029	907,584	-16.12%	1,182,043	30.24%
Life/Health Insurance	1,636,188	2,018,000	2,018,000	746,703	903,280	1,649,983	-18.24%	2,142,471	29.85%
Workmen's Compensation	251,605	291,000	291,000	74,038	80,992	155,030	-46.73%	231,442	49.29%
Unemployment	618	1,000	1,000	401	414	815	-18.50%	950	16.56%
Medicare	115,636	130,000	130,000	58,454	61,076	119,530	-8.05%	145,456	21.69%
Disability	15,508	21,500	21,500	7,111	8,081	15,192	-29.34%	25,417	67.31%
Post Employees Health Care	307,624	375,000	375,000	164,512	151,100	315,612	-15.84%	375,000	18.82%
Deferred Compensation	190,191	259,000	259,000	119,350	110,450	229,800	-11.27%	269,010	17.06%
Dental	11,888	12,800	12,800	5,020	6,280	11,300	-11.72%	14,352	27.01%
OPEB Contribution	278,140	312,000	312,000	137,363	141,293	278,656	-10.69%	351,100	26.00%
Miscellaneous	9,863	15,000	15,000	4,217	7,783	12,000	-20.00%	15,000	25.00%
Total personal services	11,719,230	13,476,400	13,476,400	5,760,565	6,073,348	11,833,912		14,783,678	
Operating services:									
Advertising, Dues & Subscriptions	6,681	9,073	9,073	105	8,468	8,573	-5.51%	9,073	5.83%
Printing, Duplication, Typing	1,048	3,500	3,500	776	2,024	2,800	-20.00%	3,500	25.00%
Electrical (Light And Power)	396,395	389,659	389,659	96,949	313,321	410,269	5.29%	416,423	1.50%
Natural Gas	34,474	40,000	40,000	10,615	19,385	30,000	-25.00%	40,000	33.33%
Water	26,327	60,000	60,000	11,657	42,627	54,284	-9.53%	59,712	10.00%
Postage And Box Rent	112	1,000	1,000	42	758	800	-20.00%	1,000	25.00%
Telephone	53,355	52,106	52,106	24,421	30,310	54,731	5.04%	55,826	2.00%
Rentals	523,389	384,815	384,815	183,929	245,886	429,815	11.69%	502,500	16.91%
Maintenance Of Property & Equipment	836,714	670,000	670,000	401,166	273,834	675,000	0.75%	700,000	3.70%
Contractual Services	602,393	696,756	696,756	235,149	425,511	660,660	-5.18%	696,756	5.46%
Professional Services	1,062,957	900,000	900,000	222,095	627,905	850,000	-5.56%	900,000	5.88%
Insurance - Fire & Casualty Property	448,493	405,402	405,402	143,322	284,328	427,650	5.49%	426,493	-0.27%
Insurance - Auto Coverage	101,942	109,545	109,545	36,515	97,656	134,171	22.48%	146,483	9.18%
Insurance - Employee Liability	10,349	11,750	11,750	3,917	10,095	14,012	19.25%	15,142	8.06%
Insurance - General Liability	174,079	198,621	198,621	66,207	180,622	246,829	24.27%	270,933	9.77%
Total operating services	4,278,708	3,932,227	3,932,227	1,436,865	2,562,730	3,999,594		4,243,841	
Materials & supplies:									
Non Consumable Office Supplies	63,282	60,000	60,000	41,415	18,585	60,000	0.00%	62,000	3.33%
Office Supplies	20,365	20,000	20,000	5,311	14,689	20,000	0.00%	20,000	0.00%
Medical, Drugs	1,120	3,500	3,500	-	3,000	3,000	-14.29%	3,500	16.67%
Food & Clothing	45,347	42,500	42,500	31,686	13,314	45,000	5.88%	47,000	4.44%
Maintenance Of Buildings & Grounds	85,220	75,000	75,000	31,303	44,947	76,250	1.67%	80,000	4.92%
Vehicle Supplies(Gas, Oil, Antifreeze)	1,299,555	1,050,000	1,050,000	483,470	566,530	1,050,000	0.00%	1,150,000	9.52%
Electrical Components	255,030	375,000	375,000	167,864	182,136	350,000	-6.67%	375,000	7.14%
Miscellaneous	201,962	330,000	330,000	293,501	106,500	400,000	21.21%	425,000	6.25%
Gravel, Sand, Dirt And Shells	34,604	85,000	85,000	75,735	9,265	85,000	0.00%	95,000	11.76%
Culverts	476,482	350,000	350,000	196,549	188,451	385,000	10.00%	400,000	3.90%
Equipment And Vehicle Repair Parts	303,944	301,248	301,248	167,240	117,877	285,117	-5.35%	289,394	1.50%
Asphalt And Asphalt Filler	-	20,000	20,000	-	18,000	18,000	-10.00%	20,000	11.11%
Misc. (Only Roads & Drainage) Chemicals	34,384	35,000	35,000	11,335	23,665	35,000	0.00%	35,000	0.00%

Road & Drainage (Continued)
Drainage
Account Number: 112-420260

Description	2024	2025				2026			
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
Tools And Equipment	184,412	200,000	200,000	61,076	123,924	185,000	-7.50%	200,000	8.11%
Small Pumps	2,177	-	-	1,614	636	2,250	0.00%	2,500	11.11%
Total materials & supplies	3,007,884	2,947,248	2,947,248	1,568,099	1,431,519	2,999,617		3,204,394	
Other charges:									
Travel	22,295	25,000	25,000	7,822	12,178	20,000	-20.00%	25,000	25.00%
Judgements & Damages	1,289,549	5,000	5,000	-	5,000	5,000	0.00%	5,000	0.00%
Official Fees	9,891	7,500	7,500	9,601	1,399	11,000	46.67%	7,500	-31.82%
Total other charges	1,321,735	37,500	37,500	17,423	18,577	36,000		37,500	
Capital outlay:									
Acquisition Of Land	302,785	625,000	1,051,028	42,500	1,008,528	1,051,028	0.00%	-	-100.00%
Acquisition Of Buildings	742,947	-	-	-	-	-	0.00%	-	0.00%
Improvements Other Than Buildings	22,572,886	23,484,700	23,210,409	116,933	9,787,806	9,904,739	-57.33%	16,305,670	64.62%
Acquisition Of Motor Vehicles	438,686	120,000	210,000	260,339	9,661	270,000	28.57%	355,000	31.48%
Buildings-Grounds-General Plant	493,501	20,000	453,141	194,069	259,072	453,141	0.00%	-	-100.00%
Heavy Movable Equipment	62,866	165,000	258,425	64,602	193,824	258,425	0.00%	580,000	124.44%
Office Equipment	18,758	70,000	70,000	42,035	27,965	70,000	0.00%	70,000	0.00%
Major Repairs	1,034,505	1,250,000	1,250,000	300,400	949,600	1,250,000	0.00%	1,250,000	0.00%
Architectural-Engineering Fees	1,408,277	5,344,819	8,061,844	274,891	3,387,153	3,662,044	-54.58%	4,416,914	20.61%
Other Fees	314,784	1,206,065	1,457,722	262,727	203,952	466,679	-67.99%	876,680	87.86%
Total capital outlay	27,389,995	32,285,584	36,022,569	1,558,496	15,827,561	17,386,056		23,854,264	
Intergovernmental:									
Costs Of Sales Tax Collections	109,016	295,846	295,846	55,857	73,256	129,113	-56.36%	133,783	3.62%
Grants	278,206	450,000	-	-	-	-	0.00%	-	0.00%
Total intergovernmental	387,222	745,846	295,846	55,857	73,256	129,113		133,783	
Total expenditures	\$ 48,104,774	\$ 53,424,805	\$ 56,711,790	\$ 10,397,305	\$ 25,986,991	\$ 36,384,292		\$ 46,257,460	

**Road & Drainage
Drainage
Fund Number: 112
Narrative Explanation of Capital Outlay For Requested Year 2026**

Capital undefined Outlay:	Amount	Detailed Description	Sub-total
Improvements Other Than Buildings	\$ 16,305,670	Barber Road Bank Stabilization	\$ 700,000
		C&N Railroad Jack & Bore	1,112,151
		Canal Maintenance	1,000,000
		Carriage and Dunleith Drainage Structure	50,000
		Cousin's Canal Sheet pile (Heather to Rathborne Park)	1,127,114
		Cross Canal (Cleaning from Houmas to Ormond Wier in Lake 1)	300,000
		Cypress Lakes CC Golf Course Drainage Conveyance Ponds	13,700
		Des Allemands Bulkhead (Phase II)	557,609
		EB Canal Cleaning	65,096
		Engineer's Canal Stabilization (Phase 2) (GF Transfer)	500,000
		Fairfield & Oakland Pump Station Discharge (GF Transfer of \$505,000)	3,655,000
		Hill Heights Drainage Improvements	50,000
		Lakewood Pump Station	1,550,000
		Lowe/Plantation Drainage Improvements	1,255,000
		Murray Hill/Destrehan Drive Drainage Improvements	200,000
		New Sarpy Pump Station	50,000
		New Telemetry & Pump Maintenance Building	1,000,000
		Ormond Center Drainage Improvements	1,600,000
		Ormond Oaks Channel	20,000
		Paul Frederick & Kinler Street -Demolition & Reconstruction	500,000
		Turtle Pond Pump Station	1,000,000
Acquisition Of Motor Vehicles	\$ 355,000	One ⁽¹⁾ F150 Pickup Truck single cab to replace MS4 truck	\$ 40,000
		One ⁽¹⁾ F450 with Dump Body	120,000
		Three ⁽³⁾ F250 Pickup Truck with Toolbox Bodies (\$65,000 each) to replace Units 261, 266, one new	195,000
Heavy Movable Equipment	\$ 580,000	One ⁽¹⁾ 16-yard Tandem Dump Truck to replace Unit 964	\$ 220,000
		One ⁽¹⁾ 40-ton Tilt Trailer to replace Unit 906	40,000
		One ⁽¹⁾ 5105M John Deere for Sunset Drainage	100,000
		One ⁽¹⁾ 61" Mulcher for Skid Steer	35,000
		One ⁽¹⁾ E35 Bobcat Excavator	160,000
		One ⁽¹⁾ Equipment Trailer	25,000
Office Equipment	\$ 70,000	Office Equipment	\$ 50,000
		Surveillance System	20,000
Major Repairs	\$ 1,250,000	24"-30" Pump Overhaul/Repairs	\$ 200,000
		36"-54" Pump Overhaul/Repairs	200,000
		Engine Repairs	200,000
		Equipment Repairs	234,000
		Gearbox Repairs/Replacements	200,000
		Other Miscellaneous Repairs	216,000

Road & Drainage (Continued)
Drainage
Fund Number: 112
Narrative Explanation of Capital Outlay
For Requested Year 2026

Capital undefined Outlay:	Amount	Detailed Description	Sub-total
Architectural-Engineering Fees	\$ 4,416,914	C&N Railroad Jac & Bore	\$ 300,000
		Carriage Canal Widening	106,388
		Eastbank Yard Admin Building (Design)	110,000
		Engineer's Canal Stabilization	136,085
		Hahnville 2 Watershed Jack & Bore	450,000
		KCS Jack&Bore and New Canal in Montz	118,965
		Lemoine Lane, Hirsch & St.Mark Street -Inspection	100,000
		Montz Master Drainage Plan -Realign Coulee, Hwy61, Jack&Bore, Conv	158,227
		Murray Hill & Destrehan Drive Drainage Improvements	100,000
		New Sarpy Culvert Crossing Improvements	300,000
		New Sarpy Pump Station	65,000
		Ormond Canal Improvements -Canal A Improvements	115,695
		Ormond Canal Improvements -Drainage Structure for Carriage, Houma & A	100,245
		Ormond Canal Improvements -Drainage Structure for Carriage/ Dunleith	200,000
		Ormond Center Project	100,000
		Ormond Oaks & Hill Heights Drainage Improvements (for Phase I & II)	162,086
		Ormond Oaks Channel	200,000
		Paul Frederick & Kinler Street Improvements	100,000
		Primrose Canal Stabilization	100,000
		Public Works Yard -Storm Shelter Building	100,000
		River Park Drive Drainage Improvements	150,000
		Schexnaydre in Vicinity of CN Jack&Bore	376,112
		Texaco Road Bank Stabilization	218,000
		Turtle Pond Pump Station	150,111
		U.P. Railroad Drainage Ditch Outfall Improvements -Inspection	100,000
		US61 Canal Improvements	100,000
		Walmart -Subsurface Drainage Ditch Closure	150,000
		Willowdale/Davis Plantation Improvements	50,000
Other Fees	\$ 876,680	Bamboo Street Drainage Improvements (Lowe's Plantation)	\$ 40,000
		Barber Road Stabilization	7,756
		Canal A Improvements	50,000
		Carriage Canal Widening	50,000
		Des Allemands Bulkhead	35,903
		Engineer's Canal Stabilization	47,551
		Fairfield & Oakland Pump Station Discharge	30,000
		Hill Heights Drainage Improvements	37,050
		Montz Master Drainage Plan -Realign Coulee, Hwy61, Jack&bore, Conv	99,000
		New Sarpy Culvert Crossing Improvements	25,000
		New Sarpy Pump Station	40,000

Road & Drainage (Continued)
Drainage
Fund Number: 112
Narrative Explanation of Capital Outlay
For Requested Year 2026

Capital undefined Outlay:	Amount	Detailed Description	Sub-total
		Ormond Canal Improvements -Drainage Structure for Carriage, Houma & A	50,000
		Ormond Canal Improvements -Drainage Structure for Carriage/ Dunleith	50,000
		Ormond Center Project	25,000
		Ormond Oaks Channel	25,000
		Paul Maillard Revitalization (LA 52 Phase I)	75,000
		Schexnaydre in Vicinity of CN Jack&Bore	99,420
		Texaco Road Bank Stabilization	40,000
		Turtle Pond Pump Station	50,000
Grand Total Requested:	\$ 23,854,264		

**Recreation
Fund Number: 113**

Description	2024			2025			2026		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
Revenues:									
Ad Valorem	\$ 6,480,570	\$ 6,693,500	\$ 6,693,500	\$ 6,785,671	\$ 12,967	\$ 6,798,638	1.57%	\$ 6,794,000	-0.07%
Admission Fees	26,320	5,000	5,000	2,925	-	2,925	-41.50%	5,000	0.00%
Dept of State Treasury	2,000,095	500,000	500,000	616,322	-	616,322	23.26%	-	-100.00%
Disaster Relief (Fema)	139,571	-	-	-	-	-	0.00%	-	0.00%
Enviromental Protection Agency	-	-	-	-	14,009	14,009	0.00%	500,000	3469.13%
Gifts & Donations	845,000	-	250,000	250,100	501,006	751,106	200.44%	-	-100.00%
Interest Earnings	501,700	550,000	550,000	209,117	213,883	423,000	-23.09%	417,000	-1.42%
Local Corporate Grant	500,000	-	-	-	-	-	0.00%	-	0.00%
Local Grant - 29th Judicial District Court	714,955	450,000	450,000	-	-	-	-100.00%	-	0.00%
Miscellaneous Revenue	691	-	-	-	1,127	1,127	0.00%	100	-91.13%
Proceeds From The Sale Of Assets	6,739	1,000	1,000	-	-	-	-100.00%	-	0.00%
Reg. Fees - Misc	78,124	78,000	78,000	82,051	40	82,090	5.24%	78,000	-4.98%
Reg. Fees - Summer Camp	264	125,000	125,000	110	-	110	-99.91%	-	-100.00%
Reg. Fees - Youth Tourneys	4,500	1,500	1,500	3,300	-	3,300	120.00%	1,500	-54.55%
Reg. Fees Adult League	3,000	3,000	3,000	-	3,300	3,300	10.00%	3,000	-9.09%
Rental Of Parks & Bldg.	46,640	25,000	25,000	28,105	1,900	30,005	20.02%	25,000	-16.68%
RESTORE Act	-	1,841,115	1,841,115	-	200,000	200,000	-89.14%	1,641,115	720.56%
Transfer From General Fund	3,105,727	9,428,558	10,186,548	-	2,380,000	2,380,000	-76.64%	7,100,000	198.32%
Transfer From Roads & Drainage	10,000	-	-	-	-	-	0.00%	-	0.00%
Transfer from RSVP	4,318	-	-	-	-	-	0.00%	-	0.00%
Transfer from WWKS Construction	5,000	-	-	-	-	-	0.00%	-	0.00%
Yth-Sr Special Athletes	28,150	22,000	22,000	20,141	859	21,000	-4.55%	22,000	4.76%
Total revenues	14,501,364	19,723,673	20,731,663	7,997,842	3,329,091	11,326,932		16,586,715	
Expenditures:									
Personal services	2,251,146	2,490,205	2,490,205	1,093,771	1,262,453	2,356,224	-5.38%	2,678,521	13.68%
Operating services	1,480,637	1,250,264	1,250,264	644,383	645,652	1,290,035	3.18%	1,239,447	-3.92%
Materials & supplies	428,051	417,600	417,600	286,637	215,544	502,181	20.25%	443,900	-11.61%
Other charges	50,056	28,500	28,500	7,689	20,311	28,000	-1.75%	69,100	146.79%
Capital outlay	8,026,959	16,377,300	17,385,290	4,080,295	2,252,859	6,333,154	-63.57%	18,249,828	188.16%
Intergovernmental	211,153	188,000	188,000	229,204	1,000	230,204	22.45%	191,000	-17.03%
Transfers	316,483	375,000	375,000	5,000	370,000	375,000	0.00%	375,000	0.00%
Total expenditures	12,764,485	21,126,869	22,134,859	6,346,979	4,767,819	11,114,798		23,246,796	
Net change in fund balance	1,736,879	(1,403,196)	(1,403,196)			212,134		(6,660,081)	
Fund balance - Beginning	6,155,335	7,410,983	7,860,187			7,892,214		8,104,348	
Fund balance - Ending	\$ 7,892,214	\$ 6,007,787	\$ 6,456,991			\$ 8,104,348		\$ 1,444,267	

SPECIAL REVENUE FUNDS

Recreation
Account Number: 113-450100

Description	2024			2025			2026		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
Expenditures:									
Personal services:									
Regular Salaries & Wages	\$ 1,570,829	\$ 1,660,000	\$ 1,660,000	\$ 783,379	\$ 858,121	\$ 1,641,500	-1.11%	\$ 1,846,873	12.51%
FICA	4,003	7,000	7,000	1,649	2,046	3,695	-47.21%	4,163	12.67%
Retirement	172,543	188,000	188,000	83,139	140,435	223,574	18.92%	202,616	-9.37%
Life/Health Insurance	266,340	319,000	319,000	125,062	153,956	279,018	-12.53%	374,796	34.33%
Workmen's Compensation	27,972	31,000	31,000	9,862	11,474	21,336	-31.17%	28,156	31.96%
Unemployment	121	200	200	79	86	165	-17.50%	180	9.09%
Medicare	22,817	25,000	25,000	11,445	12,735	24,180	-3.28%	26,780	10.75%
Disability	3,424	4,000	4,000	1,561	1,810	3,371	-15.73%	4,396	30.41%
Post Employees Health Care	58,681	84,000	84,000	28,127	27,603	55,730	-33.65%	81,000	45.34%
Deferred Compensation	36,719	55,000	55,000	20,925	20,458	41,383	-24.76%	39,100	-5.52%
Dental	2,473	3,000	3,000	1,100	1,440	2,540	-15.33%	3,120	22.83%
OPEB Contribution	54,349	58,000	58,000	27,253	29,479	56,732	-2.19%	64,641	13.94%
Miscellaneous	1,775	3,000	3,000	190	2,810	3,000	0.00%	2,000	-33.33%
Total personal services	2,222,046	2,437,200	2,437,200	1,093,771	1,262,453	2,356,224		2,677,821	
Operating services:									
Advertising, Dues & Subscriptions	32,978	30,000	30,000	24,893	5,107	30,000	0.00%	30,000	0.00%
Printing, Duplication, Typing	10,201	9,000	9,000	4,356	3,644	8,000	-11.11%	9,000	12.50%
Electrical (Light And Power)	79,021	67,000	67,000	29,586	37,414	67,000	0.00%	60,000	-10.45%
Natural Gas	496	300	300	124	176	300	0.00%	300	0.00%
Water	102,615	65,000	65,000	27,179	37,821	65,000	0.00%	50,500	-22.31%
Postage And Box Rent	-	450	450	-	450	450	0.00%	250	-44.44%
Telephone	17,490	15,000	15,000	8,138	6,862	15,000	0.00%	16,000	6.67%
Rentals	126,600	125,000	125,000	86,563	38,437	125,000	0.00%	120,000	-4.00%
Maintenance Of Property & Equipment	226,858	175,000	175,000	81,923	93,077	175,000	0.00%	170,000	-2.86%
Contractual Services	542,739	300,000	300,000	254,044	184,956	439,000	46.33%	325,000	-25.97%
Professional Services	216,015	145,000	145,000	63,379	81,621	145,000	0.00%	135,000	-6.90%
Merchant Services	4,066	9,000	9,000	699	8,301	9,000	0.00%	5,000	-44.44%
Insurance - Fire & Casualty Property	37,477	33,882	33,882	11,294	22,081	33,375	-1.50%	33,121	-0.76%
Insurance - Auto Coverage	35,213	51,309	51,309	13,331	35,652	48,983	-4.53%	55,803	13.92%
Insurance - Employee Liability	2,119	2,340	2,340	780	1,931	2,711	15.85%	3,205	18.22%
Insurance - General Liability	36,670	39,561	39,561	13,187	34,546	47,733	20.66%	57,355	20.16%
Insurance - Sports Insurance	3,173	-	-	-	-	-	0.00%	-	0.00%
Total operating services	1,473,731	1,067,842	1,067,842	619,476	592,076	1,211,552		1,070,534	
Materials & supplies:									
Non Consumable Office Supplies	17,978	8,000	8,000	9,538	23,462	33,000	312.50%	8,000	-75.76%
Office Supplies	3,334	5,500	5,500	1,989	3,511	5,500	0.00%	5,000	-9.09%
Educational, Recreational And Culture	164,998	110,000	110,000	108,734	76,266	185,000	68.18%	125,000	-32.43%
Medical, Drugs	463	400	400	66	334	400	0.00%	400	0.00%
Food & Clothing	11,452	15,000	15,000	8,456	6,544	15,000	0.00%	16,000	6.67%
Maintenance Of Buildings & Grounds	106,817	75,000	75,000	59,775	15,225	75,000	0.00%	78,000	4.00%
Vehicle Supplies(Gas, Oil, Antifreeze)	20,435	50,000	50,000	6,215	43,785	50,000	0.00%	40,000	-20.00%
Electrical Components	-	-	-	271	1,229	1,500	0.00%	-	-100.00%
Miscellaneous	28,050	28,000	28,000	14,894	13,106	28,000	0.00%	28,000	0.00%
Gravel, Sand, Dirt And Shells	25,571	25,000	25,000	31,112	5,888	37,000	48.00%	25,000	-32.43%
Equipment And Vehicle Repair Parts	26,447	24,000	24,000	17,958	6,042	24,000	0.00%	25,000	4.17%
Asphalt And Asphalt Filler	-	1,500	1,500	-	1,500	1,500	0.00%	1,000	-33.33%
Misc. (Only Roads & Drainage) Chemicals	5,747	12,000	12,000	3,827	8,173	12,000	0.00%	9,000	-25.00%

Recreation (Continued)
Account Number: 113-450100

Description	2024			2025			2026		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
Tools And Equipment	9,321	12,500	12,500	10,282	2,218	12,500	0.00%	12,000	-4.00%
Total materials & supplies	420,613	366,900	366,900	273,117	207,283	480,400		372,400	
Other charges:									
Travel	20,918	8,000	8,000	4,197	3,803	8,000	0.00%	10,000	25.00%
Participant Travel	28,778	20,000	20,000	3,492	16,508	20,000	0.00%	20,000	0.00%
Official Fees	360	500	500	-	-	-	-100.00%	-	0.00%
Total other charges	50,056	28,500	28,500	7,689	20,311	28,000		30,000	
Capital outlay:									
Improvements Other Than Buildings	6,352,162	15,523,000	16,530,990	3,775,208	1,538,282	5,313,490	-67.86%	17,008,000	220.09%
Acquisition Of Motor Vehicles	-	-	-	-	60,000	60,000	0.00%	50,000	-16.67%
Buildings-Grounds-General Plant	1,179,721	-	-	67,005	9,995	77,000	0.00%	-	-100.00%
Heavy Movable Equipment	-	45,000	45,000	29,997	6,867	36,864	-18.08%	144,828	292.87%
Office Equipment	12,955	-	-	-	-	-	0.00%	-	0.00%
Communications Equipment	68,460	-	-	-	-	-	0.00%	-	0.00%
Major Repairs	6,800	50,000	50,000	38,750	11,250	50,000	0.00%	50,000	0.00%
Architectural-Engineering Fees	358,225	747,300	747,300	126,275	621,025	747,300	0.00%	985,000	31.81%
Other Fees	48,636	12,000	12,000	43,060	5,440	48,500	304.17%	12,000	-75.26%
Total capital outlay	8,026,959	16,377,300	17,385,290	4,080,295	2,252,859	6,333,154		18,249,828	
Intergovernmental:									
Cont. To Retirement Ded. From Tax Coll	211,153	187,000	187,000	229,204	-	229,204	22.57%	190,000	-17.10%
Cost Of Ad Valorem Tax Collection	-	1,000	1,000	-	1,000	1,000	0.00%	1,000	0.00%
Total intergovernmental	211,153	188,000	188,000	229,204	1,000	230,204		191,000	
Transfers:									
Transfer - Indirect Cost Allocation	\$ 316,483	\$ 375,000	\$ 375,000	\$ -	\$ 375,000	\$ 375,000	0.00%	\$ 375,000	0.00%
Total transfers	316,483	375,000	375,000	-	375,000	375,000		375,000	
Total expenditures	\$ 12,721,041	\$ 20,840,742	\$ 21,848,732	\$ 6,303,552	\$ 4,710,982	\$ 11,014,534		\$ 22,966,583	

Recreation
Fund Number: 113
Narrative Explanation of Capital Outlay
For Requested Year 2026

Capital undefined Outlay:	Amount	Detailed Description	Sub-total
Improvements Other Than Buildings	\$ 17,008,000	Ama Park (Basketball Court Covering)	\$ 250,000
		Ama Park (GF Transfer of \$400,000)	800,000
		Bonnet Care Spillway Classroom (Dow Donation \$162,000)	50,000
		Dog Park (GF Transfer up to \$900,000)	1,500,000
		Dog Park (Rainbow Bridge)	20,000
		EAD Community Center (Volleyball Courts -GF Transfer)	600,000
		Eastbank Bridge Park Gymnasium (GF Transfer \$1,200,000)	6,000,000
		Eastbank Bridge Park Sign	100,000
		Ed Reed (Parquet) Park Bathrooms	63,000
		IMTT Playground Equipment	200,000
		Monsanto Linear Park (Monsanto Donation)	450,000
		New Sarpy Park (Rebuild Pavillion -Valero Donation)	250,000
		New Sarpy Park Repairs & Improvements at 9th Street Park	250,000
		Ormond Park Lighting	100,000
		Various Field & Playground Equipment	100,000
		WB Boat Launch (GF Transfer)	4,000,000
		WB Boat Launch Repairs	250,000
		Westbank Bridge Park (Phase II)	2,000,000
		Wetland Watcher Park Repairs	25,000
Acquisition Of Motor Vehicles	\$ 50,000	Replace Unit# 306 (F350 Maint truck with high mileage)	\$ 50,000
Heavy Movable Equipment	\$ 144,828	Finish mower, Box Scraper & Auger attachments	\$ 10,000
		Replace Bobcat Skid Steer (Unit# 363)	74,828
		Replace Kuboto Tractor w/ New Holland	35,000
		Truck bed & crane for new Maint truck	25,000
Major Repairs	\$ 50,000	Miscellaneous Major Repairs	\$ 50,000
Architectural-Engineering Fees	\$ 985,000	Ama Park	\$ 100,000
		Bonnet Carre Spillway Classroom	25,000
		EADCC Volleyball Courts	60,000
		EB Bridge Park Gymnasium (GF Transfer)	600,000
		WB Bridge Park (Phase II)	200,000
Other Fees	\$ 12,000	Other Fees	\$ 12,000
Grand Total Requested:	\$ 18,249,828		

**Prime Time Seniors
Account Number: 113-450110**

Description	2024	2025					2026		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
Expenditures:									
Operating services:									
Advertising, Dues & Subscriptions	-	-	-	-	-	-	0.00%	600	0.00%
Printing, Duplication, Typing	-	-	-	-	-	-	0.00%	2,000	0.00%
Postage And Box Rent	-	-	-	-	-	-	0.00%	2,000	0.00%
Telephone	-	-	-	-	-	-	0.00%	2,500	0.00%
Rentals	-	-	-	-	-	-	0.00%	2,500	0.00%
Maintenance Of Property & Equipment	-	-	-	-	-	-	0.00%	4,255	0.00%
Contractual Services	-	-	-	-	-	-	0.00%	14,500	0.00%
Professional Services	-	-	-	-	-	-	0.00%	5,700	0.00%
Insurance - Employee Liability	-	-	-	-	-	-	0.00%	309	0.00%
Insurance - General Liability	-	-	-	-	-	-	0.00%	5,536	0.00%
Total operating services	-	-	-	-	-	-		39,900	
Materials & supplies:									
Non Consumable Office Supplies	-	-	-	-	-	-	0.00%	2,500	0.00%
Office Supplies	-	-	-	-	-	-	0.00%	2,000	0.00%
Educational, Recreational And Culture	-	-	-	-	-	-	0.00%	5,500	0.00%
Food & Clothing	-	-	-	-	-	-	0.00%	7,500	0.00%
Maintenance Of Buildings & Grounds	-	-	-	-	-	-	0.00%	2,000	0.00%
Misc. (Only Roads & Drainage) Chemicals	-	-	-	-	-	-	0.00%	1,500	0.00%
Total materials & supplies	-	-	-	-	-	-		21,000	
Other charges:									
Travel	-	-	-	-	-	-	0.00%	2,000	0.00%
Participant Travel	-	-	-	-	-	-	0.00%	25,100	0.00%
RECOGNITION	-	-	-	-	-	-	0.00%	12,000	0.00%
Total other charges	-	-	-	-	-	-		39,100	
Total expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ 100,000	

SPECIAL REVENUE FUNDS

**Recreation
Summer Camp
Account Number: 113-450112**

Description	2024			2025			2026		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
Expenditures:									
Personal services:									
Regular Salaries & Wages	\$ 26,060	\$ 48,000	\$ 48,000	\$ -	\$ -	\$ -	-100.00%	\$ -	0.00%
FICA	1,616	3,000	3,000	-	-	-	-100.00%	-	0.00%
Workmen's Compensation	306	600	600	-	-	-	-100.00%	-	0.00%
Unemployment	3	5	5	-	-	-	-100.00%	-	0.00%
Medicare	378	700	700	-	-	-	-100.00%	-	0.00%
Miscellaneous	737	700	700	-	-	-	-100.00%	700	0.00%
Total personal services	29,100	53,005	53,005	-	-	-		700	
Operating services:									
Contractual Services	\$ 220	\$ 180,000	\$ 180,000	\$ 24,100	\$ 50,900	\$ 75,000	-58.33%	\$ 125,000	66.67%
Professional Services	4,467	-	-	-	-	-	0.00%	-	0.00%
Insurance - Employee Liability	125	135	135	45	142	187	38.52%	212	13.37%
Insurance - General Liability	2,094	2,287	2,287	762	2,534	3,296	44.12%	3,801	15.32%
Total operating services	6,906	182,422	182,422	24,907	53,576	78,483		129,013	
Materials & supplies:									
Non Consumable Office Supplies	-	500	500	-	-	-	-100.00%	500	0.00%
Office Supplies	-	1,000	1,000	506	-	506	-49.40%	1,000	97.63%
Educational, Recreational And Culture	1,946	45,000	45,000	7,580	8,261	15,841	-64.80%	40,000	152.51%
Medical, Drugs	106	200	200	591	-	591	195.50%	1,000	69.20%
Food & Clothing	5,386	4,000	4,000	4,843	-	4,843	21.08%	8,000	65.19%
Total materials & supplies	7,438	50,700	50,700	13,520	8,261	21,781		50,500	
Total expenditures	\$ 43,444	\$ 286,127	\$ 286,127	\$ 38,427	\$ 61,837	\$ 100,264		\$ 180,213	
Funding source:									
Reduction of Fund Balance	\$ 43,180	\$ 161,127	\$ 161,127	\$ 38,317	\$ 61,837	\$ 100,154	-37.84%	\$ 180,213	79.94%
Reg Fees - Summer Camp	264	125,000	125,000	110	-	110	-99.91%	-	-100.00%
Total	\$ 43,444	\$ 286,127	\$ 286,127	\$ 38,427	\$ 61,837	\$ 100,264		\$ 180,213	

**Mosquito Control
Fund Number: 114**

Description	2024			2025			2026		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
Revenues:									
Ad Valorem	\$ 2,033,597	\$ 2,099,500	\$ 2,099,500	\$ 2,153,342	\$ 4,112	\$ 2,157,454	2.76%	\$ 2,129,000	-1.32%
Interest Earnings	190,109	200,000	200,000	82,761	109,239	192,000	-4.00%	192,000	0.00%
Total revenues	2,223,706	2,299,500	2,299,500	2,236,103	113,351	2,349,454		2,321,000	
Expenditures:									
Personal services:									
Regular Salaries & Wages	28,128	31,000	31,000	14,659	16,447	31,106	0.34%	34,159	9.81%
Retirement	3,226	4,000	4,000	1,612	1,810	3,422	-14.45%	3,757	9.79%
Life/Health Insurance	1,827	7,000	7,000	1,305	2,952	4,257	-39.19%	6,236	46.49%
Workmen's Compensation	47	75	75	15	18	33	-56.00%	38	15.15%
Unemployment	2	5	5	1	4	5	0.00%	5	0.00%
Medicare	403	500	500	210	238	448	-10.40%	495	10.49%
Disability	64	100	100	31	39	70	-30.00%	81	15.71%
Deferred Compensation	-	200	200	-	-	-	-100.00%	-	0.00%
Dental	55	90	90	34	41	74	-17.78%	80	8.11%
OPEB Contribution	984	1,100	1,100	513	577	1,090	-0.91%	1,196	9.72%
Miscellaneous	-	100	100	-	100	100	0.00%	100	0.00%
Total personal services	34,736	44,170	44,170	18,380	22,226	40,605		46,147	
Operating services:									
Advertising, Dues & Subscriptions	-	615	615	-	500	500	-18.70%	500	0.00%
Printing, Duplication, Typing	-	200	200	-	200	200	0.00%	200	0.00%
Contractual Services	1,458,123	1,633,647	1,633,647	685,454	901,370	1,586,824	-2.87%	1,647,934	3.85%
Professional Services	-	150	150	-	150	150	0.00%	150	0.00%
Insurance - Employee Liability	34	39	39	11	23	34	-12.82%	35	2.94%
Insurance - General Liability	567	614	614	190	418	608	-0.98%	627	3.13%
Total operating services	1,458,724	1,635,265	1,635,265	685,655	902,661	1,588,316		1,649,446	
Materials & supplies:									
Office Supplies	-	200	200	-	200	200	0.00%	200	0.00%
Food & Clothing	40	-	-	40	-	40	0.00%	50	25.00%
Total materials & supplies	40	200	200	40	200	240		250	
Other charges:									
Travel	-	1,000	1,000	-	1,000	1,000	0.00%	1,000	0.00%
Official Fees	-	200	200	-	200	200	0.00%	200	0.00%
Total other charges	-	1,200	1,200	-	1,200	1,200		1,200	
Capital outlay:									
Intergovernmental:									
Cont. To Retirement Ded. From Tax Coll	66,258	59,000	59,000	72,736	-	72,736	23.28%	59,500	-18.20%
Cost Of Ad Valorem Tax Collection	-	1,250	1,250	-	1,250	1,250	0.00%	1,250	0.00%
Total intergovernmental	66,258	60,250	60,250	72,736	1,250	73,986		60,750	
Transfers:									
Transfer - Indirect Cost Allocation	21,765	30,000	30,000	-	30,000	30,000	0.00%	30,000	0.00%
Total transfers	21,765	30,000	30,000	-	30,000	30,000		30,000	

Mosquito Control (Continued)
Fund Number: 114

Description	2024			2025			2026		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
Total expenditures	1,581,523	1,771,085	1,771,085	776,811	957,537	1,734,347		1,787,793	
Net change in fund balance	642,183	528,415	528,415			615,107		533,207	
Fund balance - Beginning	2,458,218	3,004,913	3,100,401			3,100,401		3,715,508	
Fund balance - Ending	\$ 3,100,401	\$ 3,533,328	\$ 3,628,816			\$ 3,715,508		\$ 4,248,715	

**Retired Senior Volunteer Program
Fund Number: 116**

Description	2024		2025				2026		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
Revenues:									
Disaster Relief (Fema)	\$ 204	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Gifts & Donations	1,302	-	-	-	-	-	0.00%	-	0.00%
Interest Earnings	2,082	2,160	2,160	482	618	1,100	-49.07%	-	-100.00%
Reg. Fees - Misc	13,800	15,500	15,500	3,980	4,090	8,070	-47.94%	-	-100.00%
RSVP - Federal Grant	76,765	62,400	62,400	-	-	-	-100.00%	-	0.00%
RSVP - Local	13,100	17,200	17,200	-	-	-	-100.00%	-	0.00%
RSVP - St. John	33,000	33,000	33,000	-	-	-	-100.00%	-	0.00%
Transfer From General Fund	291,000	287,600	287,600	150,000	(19,679)	130,321	-54.69%	-	-100.00%
Total revenues	431,253	417,860	417,860	154,462	(14,971)	139,491			
Expenditures:									
Personal services	261,756	302,285	302,285	98,790	62,363	161,153	-46.69%	-	-100.00%
Operating services	28,537	33,921	33,921	10,522	11,769	22,291	-34.29%	-	-100.00%
Materials & supplies	7,378	18,250	18,250	17,723	3,991	21,714	18.98%	-	-100.00%
Other charges	23,928	62,265	62,265	665	5,288	5,953	-90.44%	-	-100.00%
Capital outlay	55,415	-	-	-	-	-	0.00%	-	0.00%
Transfers	4,318	-	-	-	-	-		-	
Total expenditures	381,332	416,721	416,721	127,700	83,411	211,111			
Net change in fund balance	49,921	1,139	1,139			(71,620)		-	
Fund balance - Beginning	21,699	7,222	71,620			71,620		-	
Fund balance - Ending	\$ 71,620	\$ 8,361	\$ 72,759			\$ -		\$ -	

**Retired Senior Volunteer Program
Federal
Account Number: 116-430251**

Description	2024			2025			2026		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
Expenditures:									
Personal services:									
Regular Salaries & Wages	\$ 48,124	\$ 41,000	\$ 41,000	\$ -	\$ -	\$ -	-100.00%	\$ -	0.00%
Retirement	4,380	3,000	3,000	-	-	-	-100.00%	-	0.00%
Life/Health Insurance	10,673	12,800	12,800	-	-	-	-100.00%	-	0.00%
Workmen's Compensation	70	100	100	-	-	-	-100.00%	-	0.00%
Unemployment	3	5	5	-	-	-	-100.00%	-	0.00%
Medicare	648	600	600	-	-	-	-100.00%	-	0.00%
Disability	95	100	100	-	-	-	-100.00%	-	0.00%
Deferred Compensation	2,812	3,600	3,600	-	-	-	-100.00%	-	0.00%
OPEB Contribution	1,073	-	-	-	-	-	0.00%	-	0.00%
Total personal services	67,878	61,205	61,205	-	-	-		-	
Operating services:									
Advertising, Dues & Subscriptions	-	-	-	11	(11)	-	0.00%	-	0.00%
Printing, Duplication, Typing	259	75	75	-	-	-	-100.00%	-	0.00%
Telephone	171	-	-	-	-	-	0.00%	-	0.00%
Insurance - Employee Liability	745	-	-	-	-	-	0.00%	-	0.00%
Total operating services	1,175	75	75	11	(11)	-		-	
Educational, Recreational And Culture	-	-	-	(11)	11	-	0.00%	-	0.00%
Total materials & supplies	-	-	-	(11)	11	-		-	
Other charges:									
Travel	2,096	-	-	-	-	-	0.00%	-	0.00%
Participant Travel	653	720	720	-	-	-	-100.00%	-	0.00%
RECOGNITION	4,964	400	400	-	-	-	-100.00%	-	0.00%
Total other charges	7,713	1,120	1,120	-	-	-		-	
Total expenditures	\$ 76,766	\$ 62,400	\$ 62,400	\$ -	\$ -	\$ -		\$ -	

**Retired Senior Volunteer Program
State
Account Number: 116-430260**

Description	2024		2025				2026		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
Expenditures:									
Personal services:									
Regular Salaries & Wages	\$ 11,824	\$ 13,000	\$ 13,000	\$ 98	\$ (98)	\$ -	-100.00%	\$ -	0.00%
FICA	733	500	500	6	(6)	-	-100.00%	-	0.00%
Workmen's Compensation	20	30	30	-	-	-	-100.00%	-	0.00%
Unemployment	1	5	5	-	-	-	-100.00%	-	0.00%
Medicare	171	200	200	1	(1)	-	-100.00%	-	0.00%
Miscellaneous	50	100	100	-	-	-	-100.00%	-	0.00%
Total personal services	12,799	13,835	13,835	105	(105)	-		-	
Operating Services:									
Contractual Services	3,534	7,320	7,320	2	(2)	-	-100.00%	-	0.00%
Professional Services	9,303	-	-	-	-	-	0.00%	-	0.00%
Total operating services	12,837	7,320	7,320	2	(2)	-		-	
Materials & supplies:									
Non Consumable Office Supplies	-	-	-	510	(510)	-	0.00%	-	0.00%
Educational, Recreational And Culture	-	-	-	100	(100)	-	0.00%	-	0.00%
Food & Clothing	4,995	6,000	6,000	-	-	-	-100.00%	-	0.00%
Total materials & supplies	4,995	6,000	6,000	610	(610)	-		-	
Other charges:									
Travel	1,618	2,000	2,000	-	-	-	-100.00%	-	0.00%
Participant Travel	2,329	2,500	2,500	-	-	-	-100.00%	-	0.00%
RECOGNITION	11,522	18,545	18,545	-	-	-	-100.00%	-	0.00%
Total other charges	15,469	23,045	23,045	-	-	-		-	
Total expenditures	\$ 46,100	\$ 50,200	\$ 50,200	\$ 717	\$ (717)	\$ -		\$ -	

**Retired Senior Volunteer Program
Local
Account Number: 116-430270**

Description	2024			2025				2026	
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
Expenditures:									
Personal services:									
Regular Salaries & Wages	\$ 135,076	\$ 138,000	\$ 138,000	\$ 71,063	\$ 42,012	\$ 113,075	-18.06%	\$ -	-100.00%
FICA	2,187	2,200	2,200	16	6	22	-99.00%	-	-100.00%
Retirement	12,602	13,000	13,000	7,771	4,117	11,888	-8.55%	-	-100.00%
Life/Health Insurance	5,129	23,000	23,000	3,899	4,521	8,420	-63.39%	-	-100.00%
Workmen's Compensation	237	300	300	76	49	125	-58.33%	-	-100.00%
Unemployment	11	25	25	7	18	25	0.00%	-	-100.00%
Medicare	2,129	2,100	2,100	1,100	642	1,742	-17.05%	-	-100.00%
Disability	245	300	300	147	81	228	-24.00%	-	-100.00%
Post Employees Health Care	11,295	30,000	30,000	6,006	5,897	11,903	-60.32%	-	-100.00%
Deferred Compensation	7,945	11,000	11,000	6,077	2,373	8,450	-23.18%	-	-100.00%
Dental	120	120	120	50	60	110	-8.33%	-	-100.00%
OPEB Contribution	4,103	7,000	7,000	2,473	2,642	5,115	-26.93%	-	-100.00%
Miscellaneous	-	200	200	-	50	50	-75.00%	-	-100.00%
Total personal services	181,079	227,245	227,245	98,685	62,468	161,153			
Operating services:									
Advertising, Dues & Subscriptions	50	600	600	-	-	-	-100.00%	-	0.00%
Printing, Duplication, Typing	1,904	2,000	2,000	1,546	250	1,796	-10.20%	-	-100.00%
Postage And Box Rent	1,360	2,000	2,000	-	400	400	-80.00%	-	-100.00%
Telephone	2,137	2,500	2,500	845	833	1,678	-32.88%	-	-100.00%
Rentals	208	2,500	2,500	-	-	-	-100.00%	-	0.00%
Maintenance Of Property & Equipment	605	-	-	-	-	-	0.00%	-	0.00%
Contractual Services	400	9,500	9,500	3,535	4,675	8,210	-13.58%	-	-100.00%
Professional Services	758	1,700	1,700	573	177	750	-55.88%	-	-100.00%
Insurance - Auto Coverage	1,566	1,739	1,739	580	1,550	2,130	22.48%	-	-100.00%
Insurance - Employee Liability	(544)	223	223	74	206	280	25.56%	-	-100.00%
Insurance - General Liability	6,081	3,764	3,764	3,356	3,691	7,047	87.22%	-	-100.00%
Total operating services	14,525	26,526	26,526	10,509	11,782	22,291			
Materials & supplies:									
Non Consumable Office Supplies	-	2,500	2,500	-	510	510	-79.60%	-	-100.00%
Office Supplies	655	2,000	2,000	-	179	179	-91.05%	-	-100.00%
Educational, Recreational And Culture	368	-	-	12,040	1,696	13,736	0.00%	-	-100.00%
Food & Clothing	1,188	4,250	4,250	4,980	2,193	7,173	68.78%	-	-100.00%
Maintenance Of Buildings & Grounds	172	2,000	2,000	89	12	101	-94.95%	-	-100.00%
Miscellaneous	-	1,500	1,500	15	-	15	-99.00%	-	-100.00%
Total materials & supplies	2,383	12,250	12,250	17,124	4,590	21,714			
Other charges:									
Travel	746	2,000	2,000	-	-	-	-100.00%	-	0.00%
Participant Travel	-	24,100	24,100	665	170	835	-96.54%	-	-100.00%
RECOGNITION	-	12,000	12,000	-	5,118	5,118	-57.35%	-	-100.00%
Total other charges	746	38,100	38,100	665	5,288	5,953			
Capital outlay:									
Acquisition Of Motor Vehicles	55,415	-	-	-	-	-	0.00%	-	0.00%
Total capital outlay	55,415	-	-	-	-	-			
Total expenditures	\$ 254,148	\$ 304,121	\$ 304,121	\$ 126,983	\$ 84,128	\$ 211,111		\$ -	

**Governmental Buildings M&O
(Dedicated To Emergency 9 - 1 - 1)
Fund Number: 120**

Description	2024	2025				2026			
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
Revenues:									
Ad Valorem	\$ 2,123,008	\$ 2,198,000	\$ 2,198,000	\$ 2,228,470	\$ 4,020	\$ 2,232,490	1.57%	\$ 2,230,000	-0.11%
Total revenues	2,123,008	2,198,000	2,198,000	2,228,470	4,020	2,232,490		2,230,000	
Expenditures:									
Intergovernmental:									
Cont. To Retirement Ded. From Tax Coll	69,171	61,500	61,500	75,274	-	75,274	22.40%	62,250	-17.30%
Cost Of Ad Valorem Tax Collection	-	750	750	-	-	-	-100.00%	750	0.00%
Total intergovernmental	69,171	62,250	62,250	75,274	-	75,274		63,000	
Transfers:									
Transfer - Indirect Cost Allocation	148	250	250	-	250	250	0.00%	250	0.00%
Transfer to Communications District	2,053,689	2,135,500	2,135,500	-	2,156,966	2,156,966	1.01%	2,166,750	0.45%
Total transfers	2,053,837	2,135,750	2,135,750	-	2,157,216	2,157,216		2,167,000	
Total expenditures	2,123,008	2,198,000	2,198,000	75,274	2,157,216	2,232,490		2,230,000	
Net change in fund balance	-	-	-	-	-	-		-	
Fund balance - Beginning	-	-	-	-	-	-		-	
Fund balance - Ending	\$ -	\$ -	\$ -			\$ -		\$ -	

Flood Protection Fund
Fund Number: 123

Description	2024			2025			2026		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
Revenues:									
Ad Valorem	\$ 8,514,156	\$ 8,793,000	\$ 8,793,000	\$ 8,913,965	\$ 16,081	\$ 8,930,046	1.56%	\$ 8,872,000	-0.65%
Coastal Protection and Restoration Authority	-	-	4,386,928	-	-	-	-100.00%	-	0.00%
Dept. of Interior Gulf of Mexico	411,737	-	-	-	-	-	0.00%	-	0.00%
Interest Earnings	2,559,696	2,545,000	2,545,000	980,840	1,376,410	2,357,250	-7.38%	2,369,650	0.53%
Jail Expansion Grant	-	-	-	951,944	-	951,944	0.00%	-	-100.00%
Office of Coastal Protection and Restoration	1,613,072	10,000,000	10,000,000	2,084,898	2,302,030	4,386,928	-56.13%	27,533,333	527.62%
Transfer From General Fund	-	15,796,329	15,796,329	-	-	-	-100.00%	15,796,329	0.00%
Total revenues	13,098,661	37,134,329	41,521,257	12,931,647	3,694,521	16,626,168		54,571,312	
Expenditures:									
Operating services:									
Electrical (Light And Power)	-	500,000	500,000	81,481	218,519	300,000	-40.00%	300,000	100.00%
Natural Gas	-	75,000	75,000	2,201	47,799	50,000	-33.33%	55,000	100.00%
Water	-	-	10,000	992	17,008	18,000	80.00%	10,000	-44.44%
Rentals	-	-	100,000	43,008	46,992	90,000	-10.00%	100,000	11.11%
Maintenance Of Property & Equipment	-	-	100,000	56,999	58,001	115,000	15.00%	125,000	8.70%
Total operating services	-	575,000	785,000	184,681	388,319	573,000		590,000	
Materials & supplies:									
Food & Clothing	-	-	-	60	40	100	0.00%	250	100.00%
Maintenance Of Buildings & Grounds	-	-	-	452	7,548	8,000	0.00%	10,000	100.00%
Vehicle Supplies(Gas, Oil, Antifreeze)	-	800,000	800,000	721	349,279	350,000	-56.25%	375,000	7.14%
Electrical Components	-	-	-	4,419	5,581	10,000	0.00%	15,000	50.00%
Miscellaneous	-	625,000	365,000	69	349,931	350,000	-4.11%	365,000	4.29%
Tools And Equipment	-	-	-	50	6,950	7,000	0.00%	10,000	42.86%
Total materials & supplies	1,594	1,425,000	1,215,000	40,688	744,412	785,100		850,250	
Capital outlay:									
Improvements Other Than Buildings	710,688	68,500,000	73,113,312	4,272,573	42,544,204	46,816,777	-35.97%	54,850,000	17.16%
Buildings-Grounds-General Plant	-	-	-	55,070	14,930	70,000	0.00%	75,000	7.14%
Heavy Movable Equipment	-	-	126,000	-	126,000	126,000	0.00%	252,000	100.00%
Major Repairs	-	-	-	50,415	49,585	100,000	0.00%	100,000	0.00%
Architectural-Engineering Fees	399,754	2,454,369	3,379,615	275,770	1,742,358	2,018,128	-40.29%	1,761,487	-12.72%
Other Fees	308,163	7,325,434	7,990,928	354,969	1,884,654	2,239,623	-71.97%	4,551,305	103.22%
Total capital outlay	1,418,605	78,279,803	84,609,855	5,008,797	46,361,731	51,370,528		61,589,792	
Intergovernmental:									
Cont. To Retirement Ded. From Tax Coll	277,411	245,500	245,500	301,095	-	301,095	22.65%	248,000	-17.63%
Cost Of Ad Valorem Tax Collection	-	4,000	4,000	-	4,000	4,000	0.00%	4,000	0.00%
Grants	-	1,500,000	1,500,000	-	-	-	-100.00%	1,200,000	0.00%
Total intergovernmental	277,411	1,749,500	1,749,500	301,095	4,000	305,095		1,452,000	
Transfers:									
Transfer to Road/Drainage Fund	3,179,224	-	-	-	-	-	0.00%	-	0.00%
Transfer - Indirect Cost Allocation	3,157	15,000	15,000	-	15,000	15,000	0.00%	15,000	0.00%
Transfer to WBHPL Revenue Bond Sinking	1,086,619	1,084,369	1,084,369	1,084,369	-	1,084,369	0.00%	1,085,494	0.10%
Total transfers	4,269,000	1,099,369	1,099,369	1,084,369	15,000	1,099,369		1,100,494	
Total expenditures	5,966,610	83,128,672	89,458,724	6,619,630	47,513,462	54,133,092		65,582,536	

Flood Protection Fund (Continued)
Fund Number: 123

Description	2024			2025			2026		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
Net change in fund balance	7,132,051	(45,994,343)	(47,937,467)			(37,506,924)		(11,011,224)	
Fund balance - Beginning	42,795,889	48,755,051	49,927,940			49,927,940		12,421,016	
Fund balance -Ending	\$ 49,927,940	\$ 2,760,708	\$ 1,990,473			\$ 12,421,016		\$ 1,409,792	

**Flood Protection Fund
Fund Number: 123
Narrative Explanation of Capital Outlay
For Requested Year 2026**

Capital undefined Outlay:	Amount	Detailed Description	Sub-total
Improvements Other Than Buildings	\$ 54,850,000	Cousin's Pump Station -T-Wall and Sump	\$ 18,866,315
		Engineer's Canal Pump Station	12,000,000
		Hwy61 Culvert -Seratation of St.John water	650,000
		Montz 267 cfs Pump Station	5,000,000
		Montz 340 cfs Pump Station	8,000,000
		Sunset Pump Station Upgrade	10,333,685
Buildings-Grounds-General Plant	\$ 75,000	Pump Station Engines	\$ 75,000
Heavy Movable Equipment	\$ 252,000	Skid Loader for Montz 267 cfs Pump Station #1	\$ 126,000
		Skid Loader for Montz 340 cfs Pump Station #2	126,000
Major Repairs	\$ 100,000	Outer Levee System -14 Pump Stations	\$ 100,000
Architectural-Engineering Fees	\$ 1,761,487	Cousin's Pump Station -T-Wall Gate	\$ 486,532
		Hwy61 Culvert -Seratation of St.John water	100,000
		Montz Pump Station	400,000
		Pipeline Crossings -Magnolia & Ellington	500,000
		Seller's Sector Gate Inspection	74,955
		Sunset Pump Station Upgrade	200,000
Other Fees	\$ 4,551,305	Inspection -3.5%	\$ 1,356,719
		Land (Acquisitions, Permitting, Surveying, Mitigation) -1.5%	2,039,834
		Lawsuit Settlements for Flowage Easements & Expropriations	800,000
		Testing (Vibration Monitoring, Compaction, Soil etc) -2%	354,752
Grand Total Requested:	\$ 61,589,792		
* Intergovernmental Grants are comprised of the following allocations:	\$ 1,200,000	Westbank Vicinity Escrow	\$ 1,200,000



DEBT SERVICE FUNDS

Annual Budget 2026



ST. CHARLES PARISH

**Debt Service Funds
Summary Statement**

Description	2024			2025			2026		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
Revenues:									
Taxes:									
Sales taxes	\$ 348,653	\$ 342,698	\$ 342,698	\$ 177,780	\$ 172,598	\$ 350,378	2.24%	\$ 349,282	-0.31%
Investment earnings	111,390	121,030	121,030	43,064	30,606	73,670	-39.13%	73,420	-0.34%
Miscellaneous	62,033	52,882	52,882	25,444	27,603	53,047	0.31%	54,758	3.23%
Dept. of Interior Gulf of Mexico	687,405	1,099,143	1,099,143	1,099,024	1	1,099,024	-0.01%	1,099,143	0.01%
Total Revenues	1,209,481	1,615,753	1,615,753	1,345,312	230,808	1,576,119		1,576,603	0.03%
Expenditures:									
Operating Services	183	190	190	86	129	215	13.16%	258	20.00%
Debt Services	10,022,642	3,754,121	3,754,121	2,887,311	866,811	3,754,121	0.00%	3,748,019	-0.16%
Total Expenditures	10,022,825	3,754,311	3,754,311	2,887,397	866,940	3,754,336		3,748,277	-0.16%
Excess (deficiency) of revenues over expenditures	(8,813,344)	(2,138,558)	(2,138,558)	(1,542,085)	(636,132)	(2,178,217)		(2,171,674)	
Other financing sources (uses):									
Transfer in	1,844,169	3,457,722	3,457,722	2,879,306	398,416	3,277,722	-5.21%	3,265,032	-0.39%
Transfer out	(1,048,809)	(1,053,360)	(1,053,360)	(633,746)	(341,276)	(975,022)	-7.44%	(1,049,600)	7.65%
Total Other Financing Sources	795,360	2,404,362	2,404,362	2,245,560	57,140	2,302,700		2,215,432	
Net change in Fund Balance	(8,017,984)	265,804	265,804	703,475	(578,992)	124,483		43,758	
Fund Balance -Beginning	9,717,583	1,837,674	1,699,599			1,699,599		1,824,082	
Financing over expenditures	\$ 1,699,599	\$ 2,103,478	\$ 1,965,403			\$ 1,824,082		\$ 1,867,840	

WB Hurricane Protection Levee Bond Sinking Fund
Fund Number: 201

Description	2024			2025			2026		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
Revenues:									
Interest Earnings	\$ 9,867	\$ 20,880	\$ 20,880	\$ 4,486	\$ (106)	\$ 4,380	-79.02%	\$ 10,800	146.58%
Transfer from Flood Protection	1,086,619	1,084,369	1,084,369	1,084,369	-	1,084,369	0.00%	1,085,494	0.10%
Total revenues	1,096,486	1,105,249	1,105,249	1,088,855	(106)	1,088,749		1,096,294	
Expenditures:									
Debt service:									
Long-Term Debt Redeemed	630,000	660,000	660,000	660,000	-	660,000	0.00%	695,000	5.30%
Interest On Long-Term Debt	456,619	424,369	424,369	220,434	203,935	424,369	0.00%	390,494	-7.98%
Paying Agent Fees	2,000	2,000	2,000	-	2,000	2,000	0.00%	2,000	0.00%
Total debt service	1,088,619	1,086,369	1,086,369	880,434	205,935	1,086,369		1,087,494	
Total expenditures	1,088,619	1,086,369	1,086,369	880,434	205,935	1,086,369		1,087,494	
Net change in fund balance	7,867	18,880	18,880			2,380		8,800	
Fund balance - Beginning	15,037	25,507	22,904			22,904		25,284	
Fund balance - Ending	\$ 22,904	\$ 44,387	\$ 41,784			\$ 25,284		\$ 34,084	

**1/8% Public Improvement Sales Tax Bond Sinking
Volunteer Fire Department
Fund Number: 203**

Description	2024		2025				2026		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
Revenues:									
Interest Earnings	\$ 812	\$ 600	\$ 600	\$ 439	\$ (9)	\$ 430	-28.33%	\$ 270	-37.21%
Miscellaneous Revenue	62,033	52,882	52,882	25,444	27,603	53,047	0.31%	54,758	3.23%
Total revenues	62,845	53,482	53,482	25,883	27,594	53,477		55,028	
Expenditures:									
Debt service:									
Long-Term Debt Redeemed	45,000	40,000	40,000	-	40,000	40,000	0.00%	45,000	12.50%
Interest On Long-Term Debt	12,350	10,888	10,888	5,444	5,444	10,888	0.00%	9,588	-11.94%
Paying Agent Fees	-	750	750	-	750	750	0.00%	750	0.00%
Total debt service	57,350	51,638	51,638	5,444	46,194	51,638		55,338	
Transfers:									
Transfer - Indirect Cost Allocation	271	300	300	-	300	300	0.00%	300	0.00%
Total transfers	271	300	300	-	300	300		300	
Total expenditures	57,621	51,938	51,938	5,444	46,494	51,938		55,638	
Net change in fund balance	5,224	1,544	1,544			1,539		(610)	
Fund balance - Beginning	15,934	13,239	21,158			21,158		22,697	
Fund balance - Ending	\$ 21,158	\$ 14,783	\$ 22,702			\$ 22,697		\$ 22,087	

**1/2% Public Imp. Sales Tax Bond Sinking
Fund Number: 206**

Description	2024			2025			2026		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
Revenues:									
General Sales Tax (1-2%)	\$ 348,653	\$ 342,698	\$ 342,698	\$ 177,780	\$ 172,598	\$ 350,378	2.24%	\$ 349,282	-0.31%
Interest Earnings	8,013	12,980	12,980	2,110	3,190	5,300	-59.17%	6,200	16.98%
Total revenues	356,666	355,678	355,678	179,890	175,788	355,678		355,482	
Expenditures:									
Operating services:									
Contractual Services	-	-	-	15	(15)	-	0.00%	-	0.00%
Professional Services	183	190	190	86	129	215	13.16%	258	20.00%
Total operating services	183	190	190	101	114	215		258	
Debt service:									
Interest On Long-Term Debt	22,734	19,561	19,561	9,780	9,781	19,561	0.00%	16,369	-16.32%
Total debt service	22,734	19,561	19,561	9,780	9,781	19,561		16,369	
Transfers:									
Transfer to Sewerage Construction Fund	334,000	336,000	336,000	-	336,000	336,000	0.00%	339,000	0.89%
Total transfers	334,000	336,000	336,000	-	336,000	336,000		339,000	
Total expenditures	356,917	355,751	355,751	9,881	345,895	355,776		355,627	
Net change in fund balance	(251)	(73)	(73)			(98)		(145)	
Fund balance - Beginning	59,689	59,463	59,438			59,438		59,340	
Fund balance - Ending	\$ 59,438	\$ 59,390	\$ 59,365			\$ 59,340		\$ 59,195	

**1/2% Public Imp. Sales Tax Bond Reserve
Fund Number: 209**

Description	2024			2025			2026		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
Revenues:									
Interest Earnings	\$ 18,604	\$ 17,060	\$ 17,060	\$ 6,524	\$ 4,976	\$ 11,500	-32.59%	\$ 10,300	-10.43%
Total revenues	18,604	17,060	17,060	6,524	4,976	11,500		10,300	
Expenditures:									
Transfers:									
Transfer to General Fund	18,604	17,060	17,060	6,524	4,976	11,500	-32.59%	10,300	-10.43%
Total transfers	18,604	17,060	17,060	6,524	4,976	11,500		10,300	
Total expenditures	18,604	17,060	17,060	6,524	4,976	11,500		10,300	
Fund Balance - Beginning	359,220	359,220	359,220			359,220		359,220	
Fund balance - Ending	\$ 359,220	\$ 359,220	\$ 359,220			\$ 359,220		\$ 359,220	

**Gomesa Revenue Bond
Fund Number: 212**

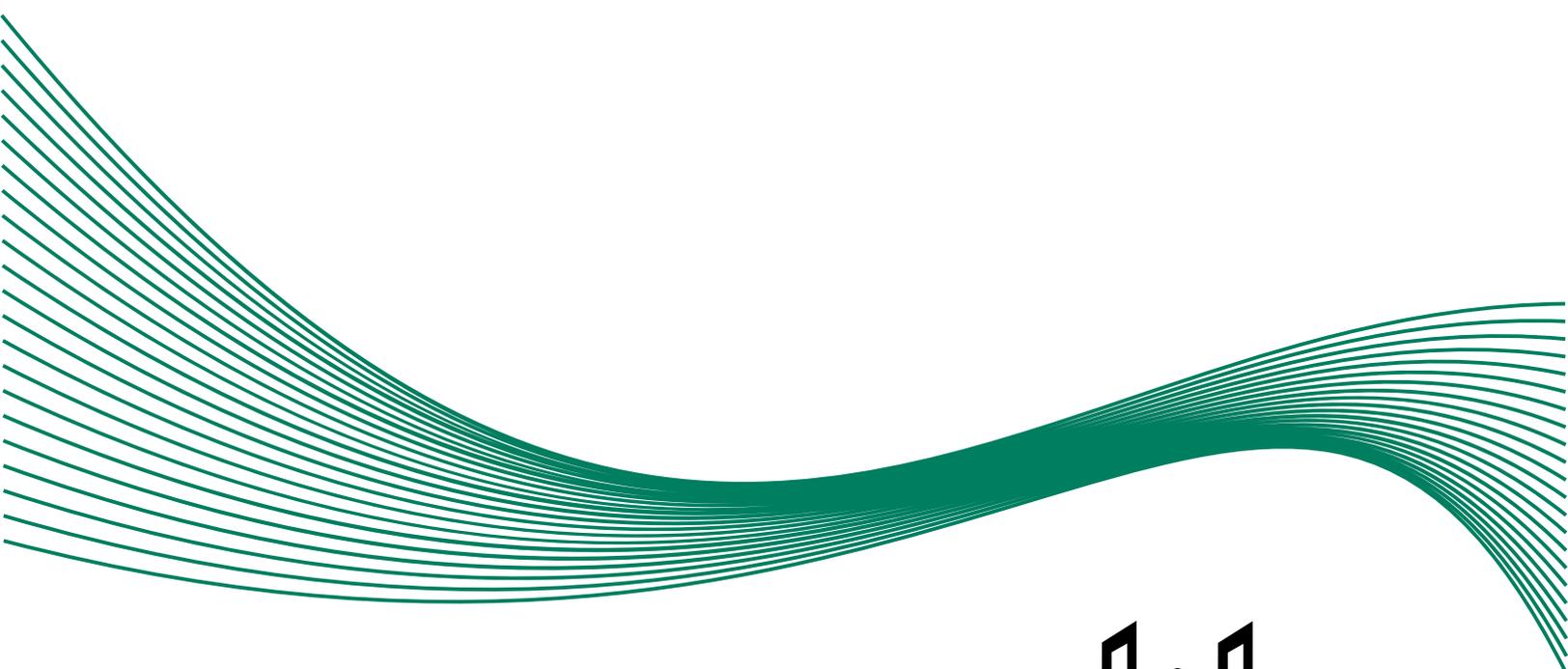
Description	2024		2025				2026		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
Revenues:									
Dept. of Interior Gulf of Mexico	\$ 687,405	\$ 1,099,143	\$ 1,099,143	\$ 1,099,024	\$ 1	\$ 1,099,024	-0.01%	\$ 1,099,143	0.01%
Interest Earnings	72,819	69,330	69,330	29,155	22,285	51,440	-25.80%	45,750	-11.06%
Transfer from GoMesa Construction Fund	565,085	640,000	640,000	232,472	227,528	460,000	-28.13%	450,000	-2.17%
Total revenues	1,325,309	1,808,473	1,808,473	1,360,651	249,814	1,610,464		1,594,893	
Expenditures:									
Debt service:									
Long-Term Debt Redeemed	-	310,000	310,000	-	310,000	310,000	0.00%	320,000	3.23%
Interest On Long-Term Debt	560,475	547,200	547,200	258,300	288,900	547,200	0.00%	533,250	-2.55%
Paying Agent Fees	5,000	5,000	5,000	-	5,000	5,000	0.00%	5,000	0.00%
Total debt service	565,475	862,200	862,200	258,300	603,900	862,200		858,250	
Transfers:									
Transfer to Gomesa Construction Fund	695,934	700,000	700,000	627,222	-	627,222	-10.40%	700,000	11.60%
Total transfers	695,934	700,000	700,000	627,222	-	627,222		700,000	
Total expenditures	1,261,409	1,562,200	1,562,200	885,522	603,900	1,489,422		1,558,250	
Net change in fund balance	63,900	246,273	246,273			121,042		36,643	
Fund Balance - Beginning	1,153,728	1,357,270	1,217,628			1,217,628		1,338,670	
Fund balance - Ending	\$ 1,217,628	\$ 1,603,543	\$ 1,463,901			\$ 1,338,670		\$ 1,375,313	

Hurricane Recovery Revenue Note, Series 2022A
Fund Number: 220

Description	2024	2025				2026			
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
Revenues:									
Interest Earnings	\$ 1,275	\$ 180	\$ 180	\$ 350	\$ 270	\$ 620	244.44%	\$ 100	-83.87%
Transfer From Roads & Drainage	192,465	1,733,353	1,733,353	1,562,465	170,888	1,733,353	0.00%	1,729,538	-0.22%
Total revenues	193,740	1,733,533	1,733,533	1,562,815	171,158	1,733,973		1,729,638	
Expenditures:									
Debt service:									
Long-Term Debt Redeemed	7,780,000	1,370,000	1,370,000	1,370,000	-	1,370,000	0.00%	1,410,000	2.92%
Interest On Long-Term Debt	507,464	363,353	363,353	363,353	1	363,353	0.00%	319,568	-12.05%
Paying Agent Fees	1,000	1,000	1,000	-	1,000	1,000	0.00%	1,000	0.00%
Total debt service	8,288,464	1,734,353	1,734,353	1,733,353	1,001	1,734,353		1,730,568	
Total expenditures	8,288,464	1,734,353	1,734,353	1,733,353	1,001	1,734,353		1,730,568	
Net change in fund balance	(8,094,724)	(820)	(820)			(380)		(930)	
Fund Balance - Beginning	8,113,975	22,975	19,251			19,251		18,871	
Fund balance - Ending	\$ 19,251	\$ 22,155	\$ 18,431			\$ 18,871		\$ 17,941	

CAPITAL PROJECT FUNDS

Annual Budget 2026



Capital Projects Funds Summary Statement

Description	2024	2025					2026		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
Revenues:									
Intergovernmental revenues	\$ 37,386	\$ 31,947,614	\$ 32,310,228	\$ -	\$ 2,008,000	\$ 2,008,000	-93.79%	\$ 30,302,228	1409.08%
Fees, charges, and commissions	18,808	-	-	-	-	-	0.00%	-	0.00%
Investment earnings	684,301	636,800	636,800	239,965	253,116	493,081	-22.57%	506,300	2.68%
Total Revenues	740,495	32,584,414	32,947,028	239,965	2,261,116	2,501,081		30,808,528	
Expenditures:									
Personal Services	5,606	-	-	-	8,000	8,000	0.00%	20,935	161.69%
Operating Services	56,889	151,321	213,935	-	-	-	-100.00%	185,000	0.00%
Debt Service	975,000	-	-	-	-	-	0.00%	-	0.00%
Capital Outlay	1,769,978	43,847,987	44,102,418	365,240	7,266,736	7,631,976	-82.69%	37,198,723	387.41%
Total Expenditures	2,807,473	43,999,308	44,316,353	365,240	7,274,736	7,639,976		37,404,658	
Excess (deficiency) of revenues over expenditures	(2,066,978)	(11,414,894)	(11,369,325)	(125,275)	(5,013,620)	(5,138,895)		(6,596,130)	
Other financing sources (uses):									
Transfer in	695,934	700,000	700,000	627,222	-	627,222	-10.40%	700,000	11.60%
Transfer out	(565,085)	(640,250)	(640,250)	(232,472)	(233,417)	(465,889)	-27.23%	(450,250)	-3.36%
Total Other Financing Sources	130,849	59,750	59,750	394,750	(233,417)	161,333		249,750	
Net change in Fund Balance	(1,936,129)	(11,355,144)	(11,309,575)	269,475	(5,247,037)	(4,977,562)		(6,346,380)	
Fund Balance - Beginning	13,838,140	11,872,913	11,902,011			11,902,011		6,924,449	
Fund Balance - Ending	\$ 11,902,011	\$ 517,769	\$ 592,436			\$ 6,924,449		\$ 578,069	

**Recreation Facilities Construction
Fund Number: 302**

Description	2024			2025			2026		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
Revenues:									
Interest Earnings	\$ 26,747	\$ 26,000	\$ 26,000	\$ 8,095	\$ 14,505	\$ 22,600	-13.08%	\$ 20,500	-9.29%
Zoning Subdivision Fees	18,808	-	-	-	-	-	0.00%	-	0.00%
Total revenues	45,555	26,000	26,000	8,095	14,505	22,600		20,500	
Expenditures:									
Operating services:									
Maintenance Of Property & Equipment	25,100	-	-	-	-	-	0.00%	-	0.00%
Total capital outlay	25,100	-	-	-	-	-		-	
Capital outlay:									
Improvements Other Than Buildings	-	517,700	517,700	6,200	36,040	42,240	-91.84%	506,158	1098.29%
Buildings-Grounds-General Plant	-	-	-	22,583	-	22,583	0.00%	-	-100.00%
Total capital outlay	-	517,700	517,700	28,783	36,040	64,823		506,158	
Total expenditures	25,100	517,700	517,700	28,783	36,040	64,823		506,158	
Net change in fund balance	20,455	(491,700)	(491,700)			(42,223)		(485,658)	
Fund balance - Beginning	541,210	533,610	561,665			561,665		519,442	
Fund balance - Ending	\$ 561,665	\$ 41,910	\$ 69,965			\$ 519,442		\$ 33,784	

Recreation Facilities Construction
Fund Number: 302
Narrative Explanation of Capital Outlay
For Requested Year 2026

Capital undefined Outlay:	Amount	Detailed Description	Sub-total
Improvements Other Than Buildings	\$ 506,158	Bayou Gauche Park Improvements	\$ 7,565
		Boutte Park Improvements	153,845
		Destrehan Park Improvements	105,320
		Hahnville Park Improvements	133,990
		Luling Park Improvements	97,610
		St. Rose Park Improvements	7,828
Grand Total Requested:	\$ 506,158		

**West Bank Hurricane Protection Levee
Fund Number: 310**

Description	2024		2025				2026		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
Revenues:									
Interest Earnings	\$ 53,118	\$ -	\$ -	\$ 2,094	\$ 37	\$ 2,131	0.00%	\$ -	-100.00%
Total revenues	53,118	-	-	2,094	37	2,131		-	
Expenditures:									
Capital outlay:									
Improvements Other Than Buildings	1,124,317	-	-	-	-	-	0.00%	-	0.00%
Architectural-Engineering Fees	187,486	-	-	-	-	-	0.00%	-	0.00%
Total capital outlay	1,311,803	-	-	-	-	-		-	
Transfers:									
Transfer to Road/Drainage Fund	-	-	-	-	5,639	5,639	0.00%	-	-100.00%
Total transfers	-	-	-	-	5,639	5,639		-	
Total expenditures	1,311,803	-	-	-	5,639	5,639		-	
Net change in fund balance	(1,258,685)	-	-	-	-	(3,508)		-	
Fund balance - Beginning	1,262,193	-	3,508	-	-	3,508		-	
Fund balance - Ending	\$ 3,508	\$ -	\$ 3,508			\$ -		\$ -	

**Gomesa Construction Fund
Fund Number: 312**

Description	2024			2025			2026		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
Revenues:									
Interest Earnings	\$ 582,843	\$ 589,800	\$ 589,800	\$ 223,468	\$ 223,532	\$ 447,000	-24.21%	\$ 459,300	2.75%
Transfer from GoMesa Fund	695,934	700,000	700,000	627,222	-	627,222	-10.40%	700,000	11.60%
Total revenues	1,278,777	1,289,800	1,289,800	850,690	223,532	1,074,222		1,159,300	
Expenditures:									
Debt service:									
Long-Term Debt Redeemed	975,000	-	-	-	-	-	0.00%	-	0.00%
Total debt service	975,000	-	-	-	-	-		-	
Capital outlay:									
Improvements Other Than Buildings	161,880	10,148,840	8,835,658	-	4,000,000	4,000,000	-54.73%	5,435,658	35.89%
Architectural-Engineering Fees	278,180	1,200,713	2,224,999	297,265	1,101,221	1,398,486	-37.15%	901,513	-35.54%
Other Fees	18,115	184,441	427,768	39,192	129,475	168,667	-60.57%	259,101	53.62%
Total capital outlay	458,175	11,533,994	11,488,425	336,457	5,230,696	5,567,153		6,596,272	
Transfers:									
Transfer to GoMesa Bond Fund	565,085	640,000	640,000	232,472	227,528	460,000	-28.13%	450,000	-2.17%
Total transfers	565,085	640,000	640,000	232,472	227,528	460,000		450,000	
Total expenditures	1,998,260	12,173,994	12,128,425	568,929	5,458,224	6,027,153		7,046,272	
Net change in fund balance	(719,483)	(10,884,194)	(10,838,625)			(4,952,931)		(5,886,972)	
Fund balance - Beginning	11,612,006	10,893,822	10,892,523			10,892,523		5,939,592	
Fund balance - Ending	\$ 10,892,523	\$ 9,628	\$ 53,898			\$ 5,939,592		\$ 52,620	

**Gomesa Construction Fund
Account Number: 312-420260
Narrative Explanation of Capital Outlay
For Requested Year 2026**

Capital Outlay:	Amount	Detailed Description	Sub-total
Improvements Other Than Buildings	\$ 5,435,658	C&N Railroad Jack & Bore	\$ 2,615,658
		Clayton's Pond	100,000
		New Sarpy Pump Station	420,000
		Willowdale Pump Station Bottleneck	2,300,000
Architectural-Engineering Fees	\$ 901,513	Clayton's Pond	\$ 25,000
		Engineer's Canal Pump Station Upgrades	349,100
		Lemoine Lane, Hirsch & St.Mark Street	90,912
		New Sarpy Pump Station	145,588
		U.P. Railroad Drainage Ditch Outfall Improvements	90,913
		Willowdale Pump Station Bottleneck	200,000
Other Fees	\$ 259,101	Clayton's Pond	\$ 50,000
		Engineer's Canal Pump Station Upgrades	97,146
		New Sarpy Pump Station	23,835
		U.P. Railroad Drainage Ditch Outfall Improvements AND Lemoine Lane, Hirsch & St.Mark Street	38,120
		Willowdale Pump Station Bottleneck	50,000
Grand Total Requested:	\$ 6,596,272		

**LCDBG Public Facilities Construction
Fund Number: 313**

Description	2024			2025			2026		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
Revenues:									
LCDBG - Grant	37,386	-	-	-	2,008,000	2,008,000	0.00%	30,302,228	1409.08%
LCDBG - SEWER GRANT	-	31,947,614	32,310,228	-	-	-	-100.00%	-	0.00%
Total revenues	37,386	31,947,614	32,310,228	-	2,008,000	2,008,000		30,302,228	
Expenditures:									
Personal services:									
Regular Salaries & Wages	\$ 4,046	\$ -	\$ -	\$ -	\$ 5,773	\$ 5,773	0.00%	\$ 15,108	161.70%
Retirement	470	-	-	-	670	670	0.00%	1,755	161.94%
Life/Health Insurance	674	-	-	-	962	962	0.00%	2,517	161.64%
Workmen's Compensation	6	-	-	-	9	9	0.00%	24	166.67%
Unemployment	-	-	-	-	1	1	0.00%	1	0.00%
Medicare	59	-	-	-	84	84	0.00%	219	160.71%
Disability	11	-	-	-	16	16	0.00%	41	156.25%
Deferred Compensation	193	-	-	-	276	276	0.00%	722	161.59%
Dental	5	-	-	-	7	7	0.00%	19	171.43%
OPEB Contribution	142	-	-	-	202	202	0.00%	529	161.88%
Total personal services	5,606	-	-	-	8,000	8,000		20,935	
Operating Services									
Advertising, Dues & Subscriptions	3,340	-	-	-	-	-	0.00%	-	0.00%
Professional Services	28,449	151,321	213,935	-	-	-	-100.00%	185,000	0.00%
Total operating services	31,789	151,321	213,935	-	-	-		185,000	
Capital outlay:									
Improvements Other Than Buildings	-	31,336,293	31,336,293	-	2,000,000	2,000,000	-93.62%	30,096,293	1404.81%
Architectural-Engineering Fees	-	460,000	760,000	-	-	-	-100.00%	-	0.00%
Total capital outlay	-	31,796,293	32,096,293	-	2,000,000	2,000,000		30,096,293	
Transfers:									
Total expenditures	37,395	31,947,614	32,310,228	-	2,008,000	2,008,000		30,302,228	
Net change in fund balance	(9)	-	-	-	-	-		-	
Fund balance - Beginning	9	9	-	-	-	-		-	
Fund balance - Ending	\$ -	\$ 9	\$ -	\$ -	\$ -	\$ -		\$ -	

**LCDBG Public Facilities
Account Number: 313
Narrative Explanation of Capital Outlay
For Requested Year 2026**

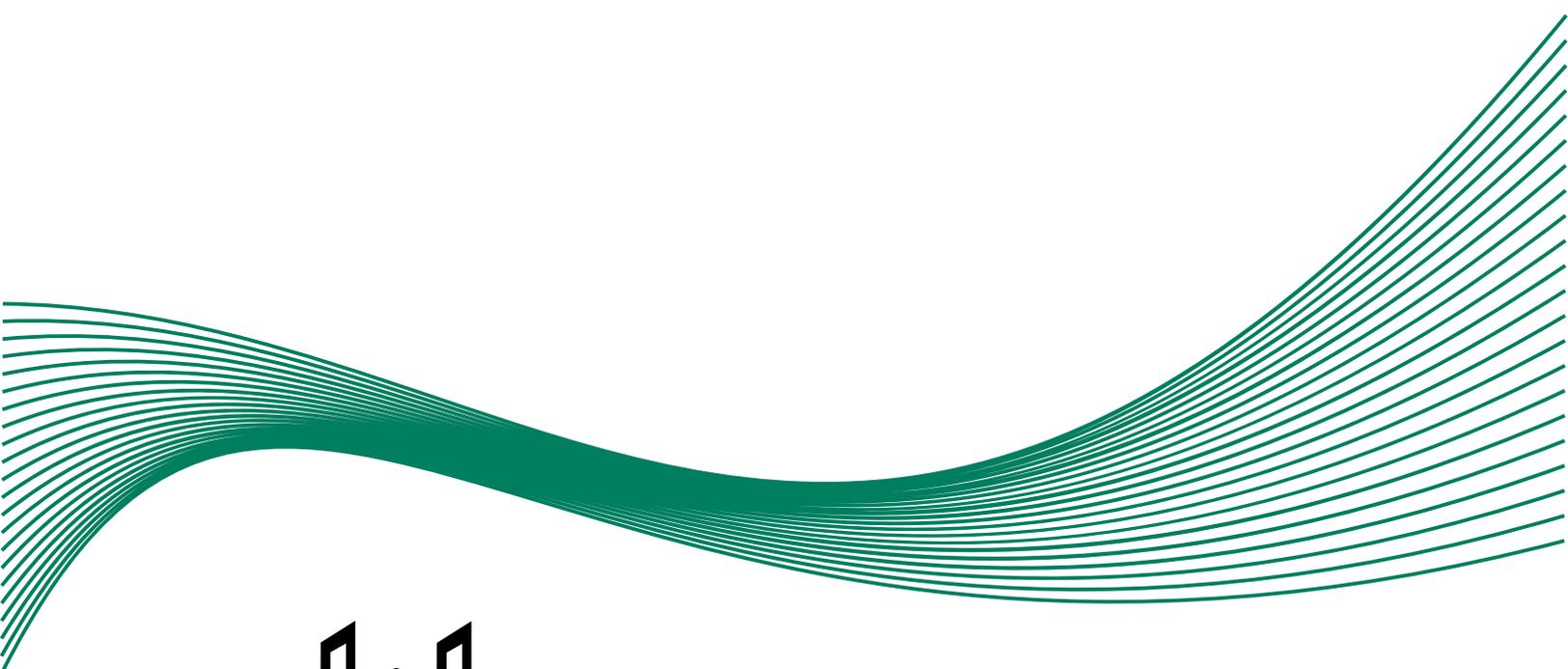
Capital Outlay:	Amount	Detailed Description	Sub-total
Improvements Other Than Buildings	\$ 30,096,293	CDBG -RCIP New Sarpy Pump Station	\$ 10,781,677
		LWI -Ormond Area Consolidated Drainage Improvements	4,314,616
		LWI -Round 2 Fairfield and Oakland	5,770,000
		LWI -Round 2 Turtle Pond Pump Station	9,230,000
Grand Total Requested:	\$ 30,096,293		

Front Foot Assessment Capital Projects
Fund Number: 316

Description	2024			2025			2026		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
Revenues:									
Interest Earnings	\$ 21,593	\$ 21,000	\$ 21,000	\$ 6,308	\$ 15,042	\$ 21,350	1.67%	\$ 26,500	24.12%
Total revenues	21,593	21,000	21,000	6,308	15,042	21,350		26,500	
Expenditures:									
Transfers:									
Transfer - Indirect Cost Allocation	-	250	250	-	250	250	0.00%	250	0.00%
Total transfers	-	250	250	-	250	250		250	
Total expenditures	-	250	250	-	250	250		250	
Net change in fund balance	21,593	20,750	20,750			21,100		26,250	
Fund balance - Beginning	422,722	445,472	444,315			444,315		465,415	
Fund balance - Ending	\$ 444,315	\$ 466,222	\$ 465,065			\$ 465,415		\$ 491,665	

ENTERPRISE FUNDS

Annual Budget 2026



ST. CHARLES PARISH

**Proprietary Funds
Consolidated Operating And Capital Budget Summary Statement
Fiscal Year Ending December 31, 2026**

Description	2024			2025			2026		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
Operating Revenues									
Ad Valorem Taxes	\$ 4,826,946	\$ 5,014,000	\$ 5,014,000	\$ 5,082,938	\$ 9,713	\$ 5,092,651	1.57%	\$ 5,095,000	0.05%
Charges for services	30,079,339	30,535,794	30,535,794	14,037,341	16,304,975	30,342,316	-0.63%	31,012,655	2.21%
Connection and service fees	519,802	414,564	414,564	345,211	150,989	496,200	19.69%	510,928	2.97%
Delinquent charges	586,886	501,617	501,617	288,949	463,053	752,002	49.92%	789,603	5.00%
Intergovernmental revenues	3,730,845	-	-	149,824	-	149,824	0.00%	-	-100.00%
Non-employer contributions	115,517	-	-	-	-	-	0.00%	-	0.00%
OPEB Contributions	312,162	-	-	-	-	-	0.00%	-	0.00%
Miscellaneous	88,216	45,500	45,500	32,548	22,702	55,250	21.43%	56,250	1.81%
Total Operating revenues	40,259,713	36,511,475	36,511,475	19,936,811	16,951,432	36,888,243		37,464,436	
Operating Expenses									
Personal Services	12,866,793	15,798,570	15,798,570	6,672,586	7,093,830	13,766,415	-12.86%	15,745,416	14.38%
Operating Services	10,689,840	12,128,492	12,128,492	4,426,365	7,303,419	11,729,780	-3.29%	12,265,803	4.57%
Material & Supplies	4,130,547	4,298,696	4,298,696	1,859,627	2,126,322	3,985,947	-7.28%	5,416,759	35.90%
Other Charges	7,889,304	8,010,827	8,010,827	13,839	8,312,708	8,326,545	3.94%	8,554,988	2.74%
Intergovernmental	429,383	425,161	425,161	285,266	49,965	335,231	-21.15%	428,396	27.79%
Total Operating expenses	36,005,867	40,661,746	40,661,746	13,257,683	24,886,244	38,143,918		42,411,362	
Operating Income (loss)	4,253,846	(4,150,271)	(4,150,271)	6,679,128	(7,934,812)	(1,255,675)		(4,946,926)	
Non-Operating Revenues (Expenses)									
Investment earnings	1,458,777	1,363,707	1,363,707	473,035	956,637	1,429,672	4.84%	1,288,129	-9.90%
Proceeds/(Loss) on sale of Assets	72,185	28,000	28,000	555	27,445	28,000	0.00%	28,000	0.00%
Judgements Recovered	2,489,801	-	-	-	-	-	0.00%	-	0.00%
Amortication - Expense	(1,132)	-	-	-	-	-	0.00%	-	0.00%
Bond interest and paying agent fees	(482,874)	(342,087)	(342,087)	(265,182)	(1,513,440)	(1,778,622)	419.93%	(1,778,985)	0.02%
Total Non-operating revenues (expenses)	3,536,757	1,049,620	1,049,620	208,408	(529,358)	(320,950)		(462,856)	
Income (loss) before contributions and transfers	7,790,603	(3,100,651)	(3,100,651)	6,887,536	(8,464,170)	(1,576,625)	-49.15%	(5,409,782)	243.12%
Issuance of Bond	-	4,000,000	4,000,000	-	5,550,000	5,550,000	38.75%	10,750,000	93.69%
Capital Contributions of Donated Assets	2,685,043	-	-	-	-	-	0.00%	-	0.00%
Transfer in	1,484,000	1,484,000	1,484,000	-	1,486,000	1,486,000	0.13%	5,089,000	242.46%
Transfer out	(1,177,547)	(1,263,000)	(1,263,000)	-	(1,298,000)	(1,298,000)	2.77%	(1,308,000)	0.77%
Change in Net Position	10,782,099	1,120,349	1,120,349	-	-	4,161,375		9,121,218	
Total net position - Beginning	116,674,813	121,995,911	121,995,911	-	-	127,456,912	4.48%	131,618,287	3.26%
Total net position - Beginning as restated	116,674,813	121,995,911	121,995,911			127,456,912	4.48%	131,618,287	3.26%
Total net position - Ending	\$ 127,456,912	\$ 123,116,260	\$ 123,116,260			\$ 131,618,287		\$ 140,739,505	
Net investment in capital assets	\$ 106,705,992	\$ 85,968,364	\$ 85,968,364			\$ 128,356,031		\$ 93,381,402	
Restricted for debt service	3,477,213	2,960,622	2,960,622			2,975,364		2,965,467	
Restricted for capital projects	8,918,691	20,770,571	20,770,571			20,215,258		19,870,089	
Unrestricted	\$ 8,355,016	\$ 13,416,703	\$ 13,416,703			\$ (19,928,366)		\$ 24,522,547	

**Wastewater Fund
Fund Number: 401**

Description	2024			2025			2026		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
Beginning Net Assets:									
Invested in Capital Assets, Net of Debt	\$ 60,290,976	\$ 61,592,843	\$ 61,592,843			\$ 61,513,597		\$ 76,568,322	
Restricted for Debt Service	1,093,253	1,258,406	1,258,406			1,765,201		1,263,352	
Restricted for Capital Projects	1,695,775	11,575,330	11,575,330			6,177,608		11,020,017	
Unrestricted	5,477,675	(2,425,962)	(2,425,962)			3,577,619		(12,439,932)	
Total Beginning Net Assets	68,557,679	72,000,617	72,000,617			73,034,025		76,411,759	
Revenues:									
Ad Valorem	4,826,946	5,014,000	5,014,000	5,082,938	9,713	5,092,651	1.57%	5,095,000	0.05%
Dept of HUD	1,155	-	-	-	-	-	0.00%	-	0.00%
AMERICAN RESCUE PLAN ACT OF 2021	1,778,814	-	-	-	-	-	0.00%	-	0.00%
Disaster Relief (Fema)	561,764	-	-	-	-	-	0.00%	-	0.00%
Dept of State Treasury	150,463	-	-	10,124	-	10,124	0.00%	-	-100.00%
Sewer Charges	10,522,542	10,286,544	10,286,544	4,485,212	5,801,332	10,286,544	0.00%	10,389,409	1.00%
Connection Charges	152,105	125,000	125,000	33,155	66,845	100,000	-20.00%	125,000	25.00%
Inspection Fees	2,650	4,500	4,500	1,700	1,800	3,500	-22.22%	4,500	28.57%
Interest Earnings	719,988	646,595	646,595	259,389	368,281	627,670	-2.93%	548,625	-12.59%
Rents - Lease	3,029	3,000	3,000	-	3,000	3,000	0.00%	3,000	0.00%
Utility Rebates	650	150	150	168	282	450	200.00%	450	0.00%
Non-employer Contribution	60,028	-	-	-	-	-	0.00%	-	0.00%
Benefit Contribution	153,101	-	-	-	-	-	0.00%	-	0.00%
Proceeds From Bond Sales	-	4,000,000	4,000,000	-	5,550,000	5,550,000	38.75%	10,750,000	93.69%
Capital Contribution of Donated Assets	1,858,682	-	-	-	-	-	0.00%	-	0.00%
Transfer From General Fund	150,000	150,000	150,000	-	150,000	150,000	0.00%	4,150,000	2666.67%
Transfer from 1/2% Sinking	334,000	334,000	334,000	-	336,000	336,000	0.60%	339,000	0.89%
Total Revenues	21,275,917	20,563,789	20,563,789	9,872,686	12,287,253	22,159,939		31,404,984	
Total Means Of Financing	89,833,596	92,564,406	92,564,406	9,872,686	12,287,253	95,193,964		107,816,743	
Expenditures:									
Personal services	6,176,448	7,942,300	7,942,300	3,246,408	3,423,687	6,670,095	-16.02%	7,731,870	15.92%
Operating services	3,091,490	3,735,549	3,735,549	1,272,576	2,320,041	3,592,616	-3.83%	3,754,102	4.49%
Materials & supplies	1,356,362	1,857,031	1,857,031	626,934	1,287,393	1,914,327	3.09%	1,907,184	-0.37%
Other charges	5,114,312	5,595,977	5,595,977	2,010	5,535,894	5,537,903	-1.04%	5,647,738	1.98%
Debt service	63,602	22,574	22,574	30,851	28,932	59,783	164.83%	59,783	0.00%
Intergovernmental	385,313	375,023	375,023	266,885	20,596	287,481	-23.34%	378,258	31.58%
Transfers	612,044	720,000	720,000	-	720,000	720,000	0.00%	720,000	0.00%
Total Expenditures	16,799,571	20,248,454	20,248,454	5,445,664	13,336,543	18,782,205		20,198,935	
Excess (Deficiency) Of Current Revenues Over Expenditures	4,476,346	315,335	315,335	-	-	3,377,734		11,206,049	
Changes In Net Assets	4,476,346	315,335	315,335			3,377,734		11,206,049	
Ending Net Assets:									
Invested in Capital Assets, Net of Debt	61,513,597	48,480,760	48,480,760			76,568,322		38,298,978	
Restricted for Debt Service	1,765,201	1,257,172	1,257,172			1,263,352		1,262,017	
Restricted for Capital Projects	6,177,608	11,575,330	11,575,330			11,020,017		15,020,017	
Unrestricted	\$ 3,577,619	\$ 11,002,690	\$ 11,002,690			\$ (12,439,932)		\$ 33,036,796	

**Wastewater Administration
Account Number: 401-420451**

Description	2024			2025			2026		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
Expenditures:									
Personal Services:									
Regular Salaries & Wages	\$ 329,093	\$ 332,000	\$ 332,000	\$ 157,654	\$ 176,346	\$ 334,000	0.60%	\$ 346,443	3.73%
Retirement	37,793	40,000	40,000	17,301	19,244	36,545	-8.64%	38,109	4.28%
Payroll Expense-Retirement Liability	(35,458)	-	-	-	-	-	0.00%	-	0.00%
Pension Expense-Retirement Liability	(268,968)	-	-	-	-	-	0.00%	-	0.00%
Life/Health Insurance	85,508	103,000	103,000	34,049	39,943	73,992	-28.16%	84,375	14.03%
Workmen's Compensation	551	600	600	167	193	360	-40.00%	381	5.83%
Unemployment	25	50	50	16	17	33	-34.00%	40	21.21%
Medicare	4,641	5,000	5,000	2,245	2,565	4,810	-3.80%	5,023	4.43%
Disability	763	900	900	329	381	710	-21.11%	825	16.20%
Post Employees Health Care	256,849	280,000	280,000	145,043	139,557	284,600	1.64%	300,000	5.41%
Deferred Compensation	2,293	4,400	4,400	1,251	1,209	2,460	-44.09%	3,300	34.15%
Dental	476	500	500	200	240	440	-12.00%	480	9.09%
OPEB Contribution	11,520	12,000	12,000	5,506	6,156	11,662	-2.82%	12,126	3.98%
OPEB Expense	(128,862)	-	-	-	-	-	0.00%	-	0.00%
Miscellaneous	-	400	400	-	400	400	0.00%	400	0.00%
Total Personal Services	296,224	778,850	778,850	363,761	386,251	750,012		791,502	
Operating Services:									
Advertising, Dues & Subscriptions	2,759	2,500	2,500	681	2,264	2,945	17.80%	3,000	1.87%
Printing, Duplication, Typing	-	1,000	1,000	-	650	650	-35.00%	650	0.00%
Postage And Box Rent	144	400	400	-	400	400	0.00%	400	0.00%
Telephone	15,690	17,325	17,325	3,754	12,247	16,000	-7.65%	16,320	2.00%
Maintenance Of Property & Equipment	3,221	9,500	9,500	2,398	3,302	5,700	-40.00%	5,985	5.00%
Contractual Services	41,518	40,291	40,291	15,654	26,500	42,154	4.62%	42,446	0.69%
Professional Services	15,895	35,000	35,000	-	35,000	35,000	0.00%	35,000	0.00%
Insurance - Fire & Casualty Property	11,597	8,773	8,773	2,924	8,047	10,971	25.05%	9,229	-15.88%
Insurance - Auto Coverage	3,540	3,478	3,478	1,159	3,100	4,259	22.46%	4,650	9.18%
Insurance - Employee Liability	498	535	535	178	497	675	26.17%	745	10.37%
Insurance - General Liability	8,365	9,049	9,049	3,016	8,889	11,905	31.56%	13,334	12.00%
Total Operating Services	103,227	127,851	127,851	29,764	100,896	130,659		131,759	

Wastewater Administration (Continued)
Account Number: 401-420451

Description	2024	2025				2026		% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End				
Materials & Supplies:										
Non Consumable Office Supplies	364	5,000	5,000	-	5,000	5,000	0.00%	5,000	0.00%	
Office Supplies	1,592	4,000	4,000	593	3,407	4,000	0.00%	4,000	0.00%	
Food & Clothing	513	2,100	2,100	232	1,868	2,100	0.00%	2,100	0.00%	
Maintenance Of Buildings & Grounds	-	400	400	4,615	(4,215)	400	0.00%	400	0.00%	
Vehicle Supplies(Gas, Oil, Antifreeze)	955	5,500	5,500	280	5,220	5,500	0.00%	5,500	0.00%	
Miscellaneous	1,961	8,500	8,500	3,260	5,240	8,500	0.00%	8,500	0.00%	
Equipment And Vehicle Repair Parts	-	4,000	4,000	-	6,000	6,000	50.00%	4,000	-33.33%	
Tools And Equipment	-	-	-	629	3,371	4,000	0.00%	4,000	0.00%	
Total Materials & Supplies	5,385	29,500	29,500	9,609	25,891	35,500		33,500		
Other Charges:										
Travel	324	5,000	5,000	-	4,500	4,500	-10.00%	4,500	0.00%	
Judgements & Damages	-	500	500	-	500	500	0.00%	500	0.00%	
Official Fees	-	1,000	1,000	(377)	-	(377)	-137.70%	1,000	-365.25%	
Depreciation	9,941	10,960	10,960	-	10,960	10,960	0.00%	11,025	0.59%	
Arbitrage Rebate Expenses	26,077	-	-	-	-	-	0.00%	-	0.00%	
MiscellAneous	57,671	50,000	50,000	-	60,000	60,000	20.00%	60,000	0.00%	
Total Other Charges	94,013	67,460	67,460	(377)	75,960	75,583		77,025		
Debt Service:										
Interest On Long-Term Debt	-	22,574	22,574	-	59,783	59,783	164.83%	59,783	0.00%	
Total Debt Service	-	22,574	22,574	-	59,783	59,783		59,783		
Intergovernmental:										
Cont. To Retirement Ded. From Tax Coll	157,272	140,000	140,000	171,691	-	171,691	22.64%	142,500	-17.00%	
Cost Of Ad Valorem Tax Collection	-	1,500	1,500	-	1,500	1,500	0.00%	1,500	0.00%	
Intergovernmental Service Charges	228,041	233,523	233,523	95,194	19,096	114,290	-51.06%	234,258	104.97%	
Total Intergovernmental	385,313	375,023	375,023	266,885	20,596	287,481		378,258		
Transfers:										
Transfer - Indirect Cost Allocation	612,044	720,000	720,000	-	720,000	720,000	0.00%	720,000	0.00%	
Total Transfers	612,044	720,000	720,000	-	720,000	720,000		720,000		
Total Expenditures	\$ 1,496,206	\$ 2,121,258	\$ 2,121,258	\$ 669,642	\$ 1,389,377	\$ 2,059,018		\$ 2,191,827		

**Wastewater Collection & Maintenance
Account Number: 401-420452**

Description	2024			2025			2026		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
Expenditures:									
Personal Services:									
Regular Salaries & Wages	\$ 2,351,933	\$ 2,973,000	\$ 2,973,000	\$ 1,236,194	\$ 1,418,306	\$ 2,654,500	-10.71%	\$ 2,789,060	5.07%
FICA	4,106	6,000	6,000	1,985	1,760	3,745	-37.58%	4,000	6.81%
Retirement	262,382	342,000	342,000	132,389	152,645	285,034	-16.66%	339,180	19.00%
Life/Health Insurance	421,174	528,000	528,000	193,165	230,035	423,200	-19.85%	460,845	8.90%
Workmen's Compensation	88,257	114,000	114,000	26,930	32,525	59,455	-47.85%	68,017	14.40%
Unemployment	183	250	250	122	139	261	4.40%	275	5.36%
Medicare	33,905	44,000	44,000	17,952	20,903	38,855	-11.69%	40,441	4.08%
Disability	4,591	7,300	7,300	2,137	2,465	4,602	-36.96%	6,027	30.96%
Deferred Compensation	44,268	68,000	68,000	27,504	29,696	57,200	-15.88%	62,450	9.18%
Dental	3,558	4,500	4,500	1,670	2,040	3,710	-17.56%	3,960	6.74%
OPEB Contribution	81,746	104,000	104,000	42,080	48,175	90,255	-13.22%	97,617	8.16%
Miscellaneous	4,972	10,000	10,000	2,115	3,385	5,500	-45.00%	5,500	0.00%
Total Personal Services	3,301,075	4,201,050	4,201,050	1,684,243	1,942,074	3,626,317		3,877,372	
Operating Services:									
Advertising, Dues & Subscriptions	323	1,565	1,565	164	1,281	1,445	-7.67%	1,445	0.00%
Printing, Duplication, Typing	113	500	500	-	500	500	0.00%	500	0.00%
Electrical (Light And Power)	518,421	498,562	498,562	230,555	305,550	536,105	7.53%	573,632	7.00%
Natural Gas	-	100	100	-	100	100	0.00%	100	0.00%
Water	2,926	7,859	7,859	3,365	3,635	7,000	-10.93%	7,000	0.00%
Postage And Box Rent	-	250	250	-	250	250	0.00%	250	0.00%
Telephone	19,493	29,695	29,695	8,554	19,362	27,916	-5.99%	28,195	1.00%
Rentals	229,799	422,693	422,693	130,350	179,190	309,540	-26.77%	331,208	7.00%
Maintenance Of Property & Equipment	181,211	289,607	289,607	85,709	139,791	225,500	-22.14%	236,775	5.00%
Contractual Services	63,819	113,222	113,222	33,277	66,521	99,798	-11.86%	102,293	2.50%
Professional Services	1,127	115,000	115,000	1,581	63,419	65,000	-43.48%	65,000	0.00%
Insurance - Auto Coverage	49,718	55,642	55,642	18,547	49,603	68,150	22.48%	74,404	9.18%
Insurance - Employee Liability	5,410	5,972	5,972	1,991	5,428	7,419	24.23%	8,142	9.75%
Insurance - General Liability	90,966	100,960	100,960	33,653	97,117	130,770	29.53%	145,676	11.40%
Total Operating Services	1,163,326	1,641,627	1,641,627	547,746	931,747	1,479,493		1,574,620	

Wastewater Collection & Maintenance (Continued)
Account Number: 401-420452

Description	2024	2025					2026		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
Materials & Supplies:									
Non Consumable Office Supplies	24,198	57,500	57,500	-	50,000	50,000	-13.04%	50,000	0.00%
Office Supplies	3,164	4,000	4,000	846	3,154	4,000	0.00%	4,000	0.00%
Educational, Recreational And Culture	202	-	-	-	-	-	0.00%	-	0.00%
Medical, Drugs	-	1,500	1,500	366	1,134	1,500	0.00%	1,500	0.00%
Food & Clothing	22,140	20,600	20,600	13,055	11,945	25,000	21.36%	25,000	0.00%
Maintenance Of Buildings & Grounds	60,993	69,825	69,825	14,625	55,200	69,825	0.00%	69,825	0.00%
Vehicle Supplies(Gas, Oil, Antifreeze)	19,129	115,000	115,000	7,493	107,507	115,000	0.00%	115,000	0.00%
Electrical Components	35,075	65,000	65,000	16,401	48,599	65,000	0.00%	65,000	0.00%
Miscellaneous	219,063	275,000	275,000	95,071	179,929	275,000	0.00%	275,000	0.00%
Gravel, Sand, Dirt And Shells	16,372	15,000	15,000	2,278	12,722	15,000	0.00%	15,000	0.00%
Equipment And Vehicle Repair Parts	58,275	75,000	75,000	20,016	54,984	75,000	0.00%	75,000	0.00%
Asphalt And Asphalt Filler	54	25,000	25,000	-	15,000	15,000	-40.00%	15,000	0.00%
LAb Chemicals-Supplies	3,576	-	-	-	9,500	9,500	0.00%	9,500	0.00%
Misc. (Only Roads & Drainage) Chemicals	33,505	44,100	44,100	18,458	25,642	44,100	0.00%	44,982	2.00%
Tools And Equipment	81,398	80,750	80,750	21,769	58,981	80,750	0.00%	80,750	0.00%
Small Pumps	86,334	171,323	171,323	65,111	99,889	165,000	-3.69%	165,000	0.00%
Total Materials & Supplies	663,478	1,019,598	1,019,598	275,489	734,186	1,009,675		1,010,557	
Other Charges:									
Travel	14,336	20,000	20,000	1,332	18,669	20,000	0.00%	20,000	0.00%
Judgements & Damages	-	2,000	2,000	-	2,000	2,000	0.00%	2,000	0.00%
Official Fees	2,029	3,675	3,675	540	3,135	3,675	0.00%	3,675	0.00%
Depreciation	3,677,807	4,067,197	4,067,197	-	4,000,500	4,000,500	-1.64%	4,080,510	2.00%
Loss On Deletion Of Fa	-	10,000	10,000	-	10,000	10,000	0.00%	10,000	0.00%
Total Other Charges	3,694,172	4,102,872	4,102,872	1,872	4,034,304	4,036,175		4,116,185	
Total Expenditures	\$ 8,822,051	\$ 10,965,147	\$ 10,965,147	\$ 2,509,350	\$ 7,642,311	\$ 10,151,660		\$ 10,578,734	

**Wastewater Treatment
Account Number: 401-420453**

Description	2024			2025			2026		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
Expenditures:									
Personal Services:									
Regular Salaries & Wages	\$ 1,802,483	\$ 2,030,000	\$ 2,030,000	\$ 853,406	\$ 763,394	\$ 1,616,800	-20.35%	\$ 2,158,698	33.52%
Retirement	206,905	234,000	234,000	92,747	79,138	171,885	-26.54%	237,457	38.15%
Life/Health Insurance	334,093	421,000	421,000	140,261	161,880	302,141	-28.23%	404,688	33.94%
Workmen's Compensation	64,969	77,000	77,000	14,260	12,761	27,021	-64.91%	50,788	87.96%
Unemployment	141	200	200	84	77	161	-19.50%	180	11.80%
Medicare	26,528	30,000	30,000	12,779	11,536	24,315	-18.95%	31,301	28.73%
Disability	2,962	5,000	5,000	1,198	1,352	2,550	-49.00%	3,810	49.41%
Deferred Compensation	76,138	91,000	91,000	53,590	37,183	90,773	-0.25%	98,000	7.96%
Dental	1,394	1,600	1,600	550	720	1,270	-20.63%	1,920	51.18%
OPEB Contribution	63,126	72,000	72,000	29,529	26,721	56,250	-21.88%	75,554	34.32%
Miscellaneous	410	600	600	-	600	600	0.00%	600	0.00%
Total Personal Services	2,579,149	2,962,400	2,962,400	1,198,404	1,095,362	2,293,766		3,062,996	
Operating Services:									
Advertising, Dues & Subscriptions	82	600	600	-	600	600	0.00%	600	0.00%
Printing, Duplication, Typing	-	2,000	2,000	-	2,000	2,000	0.00%	2,000	0.00%
Electrical (Light And Power)	664,113	735,000	735,000	264,975	450,000	714,975	-2.72%	730,000	2.10%
Natural Gas	52	100	100	49	51	100	0.00%	100	0.00%
Water	73,162	15,150	15,150	15,111	15,111	30,222	99.49%	32,000	5.88%
Telephone	8,007	15,500	15,500	2,827	10,733	13,560	-12.52%	13,560	0.00%
Rentals	38,906	140,000	140,000	12,765	122,235	135,000	-3.57%	135,000	0.00%
Maintenance Of Property & Equipment	333,606	335,999	335,999	155,252	179,748	335,000	-0.30%	351,750	5.00%
Contractual Services	71,141	74,782	74,782	49,927	24,423	74,350	-0.58%	78,778	5.96%
Professional Services	134,117	174,500	174,500	36,495	129,725	166,220	-4.74%	174,500	4.98%
Insurance - Fire & Casualty Property	429,016	387,863	387,863	129,288	272,027	401,315	3.47%	408,041	1.68%
Insurance - Auto Coverage	12,469	15,649	15,649	5,216	13,951	19,167	22.48%	20,926	9.18%
Insurance - Employee Liability	3,387	3,850	3,850	1,283	3,546	4,829	25.43%	5,318	10.13%
Insurance - General Liability	56,972	65,078	65,078	21,693	63,433	85,126	30.81%	95,150	11.78%
Total Operating Services	1,825,030	1,966,071	1,966,071	694,881	1,287,583	1,982,464		2,047,723	

Wastewater Treatment (Continued)
Account Number: 401-420453

Description	2024	2025				2026		% Change Last Adopted vs Projected Actual	% Change Projected Actual vs Proposed
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	Proposed Budget		
Materials & Supplies:									
Non Consumable Office Supplies	39,845	23,000	23,000	11,893	17,107	29,000	26.09%	0.00%	
Office Supplies	1,441	4,500	4,500	590	3,910	4,500	0.00%	0.00%	
Medical, Drugs	80	850	850	-	850	850	0.00%	0.00%	
Food & Clothing	11,087	10,700	10,700	13,839	4,661	18,500	72.90%	0.00%	
Maintenance Of Buildings & Grounds	21,649	32,950	32,950	4,355	27,020	31,375	-4.78%	5.02%	
Vehicle Supplies(Gas, Oil, Antifreeze)	9,435	36,000	36,000	6,732	29,268	36,000	0.00%	0.00%	
Electrical Components	50,227	50,000	50,000	15,265	39,735	55,000	10.00%	0.00%	
Miscellaneous	174,085	231,927	231,927	99,457	132,470	231,927	0.00%	0.00%	
Gravel, Sand, Dirt And Shells	12,469	20,884	20,884	7,719	17,281	25,000	19.71%	0.00%	
Equipment And Vehicle Repair Parts	69,612	121,422	121,422	37,628	82,372	120,000	-1.17%	2.00%	
Asphalt And Asphalt Filler	-	15,000	15,000	-	15,000	15,000	0.00%	0.00%	
LAb Chemicals-Supplies	14,247	15,700	15,700	4,070	7,930	12,000	-23.57%	0.00%	
Misc. (Only Roads & Drainage) Chemicals	202,599	175,000	175,000	101,648	108,352	210,000	20.00%	0.00%	
Tools And Equipment	65,110	50,000	50,000	33,567	26,433	60,000	20.00%	-16.67%	
Small Pumps	15,520	20,000	20,000	5,073	14,927	20,000	0.00%	0.00%	
Total Materials & Supplies	687,406	807,933	807,933	341,836	527,316	869,152		863,127	
Other Charges:									
Travel	3,795	6,000	6,000	10	5,990	6,000	0.00%	0.00%	
Official Fees	870	500	500	412	588	1,000	100.00%	0.00%	
Depreciation	1,321,462	1,419,145	1,419,145	-	1,419,145	1,419,145	0.00%	2.00%	
Total Other Charges	1,326,127	1,425,645	1,425,645	422	1,425,723	1,426,145		1,454,528	
Total Expenditures	\$ 6,417,712	\$ 7,162,049	\$ 7,162,049	\$ 2,235,543	\$ 4,335,984	\$ 6,571,527		\$ 7,428,374	

MEMORANDUM ONLY

MEMORANDUM ONLY

Fund Number: 401
Narrative Explanation of Capital Outlay
For Requested Year 2026

Capital undefined Outlay:	Amount	Detailed Description	Sub-total
Construction in Progress			
Improvements Other than Building	\$ 13,810,000	Kinler Lift Station	\$ 860,000
		Turtle Pond -Lift Station	1,200,000
		Turtle Pond -Force Main	4,000,000
		Montz/Norco	2,000,000
		Hahnville Plant Expansion (GF Transfer)	4,000,000
		Westbank Lift Station Rehab (S250401)	1,500,000
		Marino Lift Station	250,000
Equipment			
Collection & Maintenance	\$ 315,000	Zero Turn Mower	\$ 20,000
		F-150 (Three at \$65,000 each)	195,000
		Camera Mainline	100,000
Major Repairs			
	\$ 1,900,000	Major Repairs	\$ 1,900,000
Total Requested			
	\$ 16,025,000		
Partially- Funded Projects:			
Fund 406	\$ 10,750,000	Projects to be Paid with Bond Issue:	
		Hahnville Treatment Plant Expansion (New Loan)	\$ 10,000,000
		-Improvements Other than Building	
		-Architectural & Engineering Fees	
		-Other Fees	
		Pipe Lining	\$ 750,000
Total Proposed 2024 Capital Projects			
	\$ 26,775,000		

**Consolidated Waterworks District No. 1
Fund Number: 430**

Description	2024			2025			2026		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
Beginning Net Assets:									
Invested in Capital Assets, Net of Debt	\$ 35,733,893	\$ 36,687,444	\$ 36,687,444	\$ -	\$ -	\$ 45,192,395	23.18%	\$ 51,787,709	14.59%
Restricted for Debt Service	2,115,442	1,714,889	1,714,889	-	-	1,712,012	-0.17%	1,712,012	0.00%
Restricted for Capital Projects	7,399,583	8,051,679	8,051,679	-	-	2,741,083	-65.96%	9,195,241	235.46%
Unrestricted	2,810,184	3,478,809	3,478,809	-	-	4,277,588	22.96%	(8,043,645)	-288.04%
Total Beginning Net Assets	48,059,102	49,932,821	49,932,821			53,923,078		54,651,317	
Revenues:									
American Rescue Plan Act of 2021	513,550	-	-	-	-	-	0.00%	-	0.00%
Disaster Relief	235,094	-	-	139,700	-	139,700	0.00%	-	-100.00%
Office of Community Development	310,000	-	-	-	-	-	0.00%	-	0.00%
Bookkeeping/Adm. Charges	14,610	14,500	14,500	3,943	10,707	14,650	1.03%	14,800	1.02%
Dept of State Treasury	18,344	-	-	-	-	-	0.00%	-	0.00%
Water Sales	14,893,390	15,204,490	15,204,490	7,525,156	7,715,019	15,240,175	0.23%	15,595,386	2.33%
Service Fees	83,835	131,990	131,990	109,805	16,095	125,900	-4.61%	114,490	-9.06%
Connection Fees	161,070	139,200	139,200	120,120	99,980	220,100	58.12%	220,200	0.05%
Delinquent Charges	586,886	501,617	501,617	288,949	463,053	752,002	49.92%	789,603	5.00%
Billing Fees	272,111	270,844	270,844	113,575	159,005	272,580	0.64%	286,208	5.00%
Miscellaneous Income	85,187	42,500	42,500	32,548	19,702	52,250	22.94%	53,250	1.91%
Interest Earnings	759,768	732,304	732,304	208,137	584,865	793,002	8.29%	732,304	-7.65%
Non-Employer Contribution	54,824	-	-	-	-	-	0.00%	-	0.00%
Benefit Contribution	158,111	-	-	-	-	-	0.00%	-	0.00%
Proceeds from Sale of Assets	70,686	20,000	20,000	-	20,000	20,000	0.00%	20,000	0.00%
Compensation for Loss of Assets	1,499	8,000	8,000	555	7,445	8,000	0.00%	8,000	0.00%
Capital Contribution of Donated Assets	826,361	-	-	-	-	-	0.00%	-	0.00%
Judgements Recovered	2,489,801	-	-	-	-	-	0.00%	-	0.00%
Total revenues	21,535,127	17,065,445	17,065,445	8,542,488	9,095,871	17,638,359		17,834,241	
Expenditures:									
Personal services	6,660,569	7,812,110	7,812,110	3,408,070	3,648,230	7,056,299	-9.67%	7,968,038	12.92%
Operating services	2,519,899	2,803,571	2,803,571	1,034,782	1,725,741	2,760,520	-1.54%	2,921,888	5.85%
Materials & supplies	2,763,283	2,416,465	2,416,465	1,216,428	831,994	2,048,420	-15.23%	3,482,375	70.00%
Other charges	2,751,919	2,392,250	2,392,250	11,829	2,754,214	2,766,042	15.63%	2,884,650	4.29%
Debt service	420,404	319,513	319,513	234,331	1,484,508	1,718,839	437.96%	1,719,202	0.02%
Transfers	555,077	525,000	525,000	-	560,000	560,000	6.67%	570,000	1.79%
Total expenditures	15,671,151	16,268,909	16,268,909	5,905,440	11,004,687	16,910,120		19,546,153	
Excess (deficiency) of current revenues over expenditures	5,863,976	796,536	796,536	-	-	728,239		(1,711,912)	
Ending net assets:									
Invested in Capital Assets, Net of Debt	45,192,395	37,487,604	37,487,604			51,787,709		55,082,424	
Restricted for Debt Service	1,712,012	1,703,450	1,703,450			1,712,012		1,703,450	
Restricted for Capital Projects	2,741,083	9,195,241	9,195,241			9,195,241		4,850,072	
Unrestricted	\$ 4,277,588	\$ 2,343,062	\$ 2,343,062			\$ (8,043,645)		\$ (8,696,541)	

**Consolidated Waterworks District No. 1
Administration
Account Number: 430-420541**

Description	2024			2025			2026		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
Expenditures:									
Personal services:									
Regular Salaries & Wages	\$ 451,842	\$ 500,000	\$ 500,000	\$ 229,769	\$ 251,731	\$ 481,500	-3.70%	\$ 485,113	0.75%
Retirement	51,759	56,000	56,000	25,232	27,614	52,846	-5.63%	53,362	0.98%
Payroll Expense-Retirement Liability	(32,385)	-	-	-	-	-	0.00%	-	0.00%
Pension Expense-Retirement Liability	(245,652)	-	-	-	-	-	0.00%	-	0.00%
Life/Health Insurance	89,907	111,000	111,000	30,696	40,460	71,156	-35.90%	85,309	19.89%
Workmen's Compensation	6,113	7,000	7,000	1,683	1,887	3,570	-49.00%	4,438	24.31%
Unemployment	34	60	60	23	25	48	-20.00%	53	10.42%
Medicare	6,730	8,000	8,000	3,472	3,848	7,320	-8.50%	7,750	5.87%
Disability	1,003	1,300	1,300	457	533	990	-23.85%	1,059	6.97%
Post Employees Health Care	356,238	400,000	400,000	194,397	190,768	385,165	-3.71%	435,165	12.98%
Deferred Compensation	26,074	31,000	31,000	14,664	14,257	28,921	-6.71%	36,405	25.88%
Dental	255	500	500	58	130	187	-62.60%	258	37.97%
OPEB Contribution	15,784	18,000	18,000	8,031	8,789	16,820	-6.56%	17,014	1.15%
OPEB Expense	19,725	-	-	-	-	-	0.00%	-	0.00%
Miscellaneous	50	150	150	-	150	150	0.00%	150	0.00%
Total personal services	747,477	1,133,010	1,133,010	508,482	540,192	1,048,673		1,126,076	
Operating services:									
Advertising, Dues & Subscriptions	3,511	4,906	4,906	888	1,901	2,789	-43.15%	4,906	75.91%
Printing, Duplication, Typing	2,482	3,152	3,152	270	2,330	2,600	-17.51%	3,100	19.23%
Natural Gas	1,397	1,100	1,100	1,035	(98)	937	-14.82%	1,100	17.40%
Postage And Box Rent	3,425	5,000	5,000	1,380	(262)	1,118	-77.64%	5,000	347.23%
Telephone	28,740	35,000	35,000	7,708	21,292	29,000	-17.14%	30,000	3.45%
Rentals	7,548	7,930	7,930	3,234	1,007	4,241	-46.52%	4,250	0.21%
Maintenance Of Property & Equipment	6,980	11,520	11,520	1,701	7,099	8,800	-23.61%	9,300	5.68%
Contractual Services	51,157	42,960	42,960	19,952	21,838	41,790	-2.72%	41,200	-1.41%
Professional Services	26,924	48,000	48,000	4,848	37,368	42,215	-12.05%	43,400	2.81%
Insurance - Fire & Casualty Property	32,646	29,514	29,514	9,838	20,700	30,538	3.47%	31,049	1.67%
Insurance - Auto Coverage	4,292	5,216	5,216	1,739	4,650	6,389	22.49%	6,975	9.17%
Insurance - Employee Liability	667	740	740	247	692	939	26.89%	1,037	10.44%
Insurance - General Liability	11,216	12,516	12,516	4,172	12,374	16,546	32.20%	18,561	12.18%
Total operating services	180,985	207,554	207,554	57,012	130,891	187,902		199,878	
Materials & supplies:									
Non Consumable Office Supplies	11,646	10,000	10,000	1,170	8,830	10,000	0.00%	10,000	0.00%
Office Supplies	7,293	5,300	5,300	458	5,092	5,550	4.72%	5,550	0.00%
Medical, Drugs	-	150	150	-	-	-	-100.00%	150	0.00%
Food & Clothing	1,986	2,640	2,640	1,079	1,421	2,500	-5.30%	2,500	0.00%
Maintenance Of Buildings & Grounds	369	1,000	1,000	31	969	1,000	0.00%	1,000	0.00%
Vehicle Supplies(Gas, Oil, Antifreeze)	-	1,000	1,000	-	1,000	1,000	0.00%	1,000	0.00%
Electrical Components	-	100	100	-	-	-	-100.00%	100	0.00%
Miscellaneous	-	100	100	-	100	100	0.00%	100	0.00%

Consolidated Waterworks District No. 1 (Continued)
Administration
Account Number: 430-420541

Description	2024	2025				2026			
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
Equipment And Vehicle Repair Parts	-	3,000	3,000	77	2,923	3,000	0.00%	3,000	0.00%
Tools And Equipment	-	100	100	-	100	100	0.00%	100	0.00%
Total materials & supplies	21,294	23,390	23,390	2,815	20,435	23,250		23,500	
Other charges:									
Travel	95	10,400	10,400	3,775	3,703	7,478	-28.10%	10,400	39.07%
Judgements & Damages	-	500	500	-	500	500	0.00%	500	0.00%
Official Fees	350	1,250	1,250	175	275	450	-64.00%	1,250	177.78%
Depreciation	33,366	20,000	20,000	-	32,000	32,000	60.00%	32,000	0.00%
Miscellaneous	-	1,000	1,000	-	-	-	-100.00%	1,000	0.00%
Total other charges	33,811	33,150	33,150	3,950	36,478	40,428		45,150	
Debt service:									
Interest On Long-Term Debt	56,611	316,013	316,013	-	1,715,339	1,715,339	442.81%	1,715,702	0.02%
Paying Agent Fees	2,325	3,500	3,500	825	2,675	3,500	0.00%	3,500	0.00%
Total debt service	58,936	319,513	319,513	825	1,718,014	1,718,839		1,719,202	
Transfers:									
Transfer - Indirect Cost Allocation	555,077	525,000	525,000	-	560,000	560,000	6.67%	570,000	1.79%
Total transfers	555,077	525,000	525,000	-	560,000	560,000		570,000	
Total expenditures	\$ 1,597,580	\$ 2,241,617	\$ 2,241,617	\$ 573,084	\$ 3,006,010	\$ 3,579,092		\$ 3,683,806	

**Consolidated Waterworks District No. 1
Billing & Collection
Account Number: 430-420542**

Description	2024			2025			2026		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
Expenditures:									
Personal services:									
Regular Salaries & Wages	\$ 550,663	\$ 563,000	\$ 563,000	\$ 230,926	\$ 284,624	\$ 515,550	-8.43%	\$ 529,030	2.61%
Retirement	62,060	65,000	65,000	25,386	31,121	56,507	-13.07%	58,193	2.98%
Life/Health Insurance	116,544	125,000	125,000	49,628	64,872	114,500	-8.40%	136,967	19.62%
Workmen's Compensation	926	1,000	1,000	240	315	555	-44.50%	582	4.86%
Unemployment	45	70	70	23	29	52	-25.71%	60	15.38%
Medicare	8,071	9,000	9,000	3,365	4,235	7,600	-15.56%	7,745	1.91%
Disability	1,265	1,400	1,400	469	601	1,070	-23.57%	1,259	17.66%
Deferred Compensation	24,720	28,000	28,000	8,639	8,598	17,237	-38.44%	12,050	-30.09%
Dental	851	1,100	1,100	300	480	780	-29.09%	840	7.69%
OPEB Contribution	18,959	20,000	20,000	8,077	9,903	17,980	-10.10%	18,516	2.98%
Miscellaneous	-	400	400	100	160	260	-35.00%	260	0.00%
Total personal services	784,104	813,970	813,970	327,153	404,938	732,091		765,502	
Operating services:									
Advertising, Dues & Subscriptions	298	770	770	-	700	700	-9.09%	770	10.00%
Printing, Duplication, Typing	41,369	48,675	48,675	30,163	18,112	48,275	-0.82%	48,375	0.21%
Postage And Box Rent	137,443	151,000	151,000	64,023	83,264	147,287	-2.46%	151,000	2.52%
Rentals	-	1,000	1,000	-	-	-	-100.00%	1,000	0.00%
Maintenance Of Property & Equipment	1,100	1,200	1,200	-	1,200	1,200	0.00%	1,200	0.00%
Contractual Services	91,160	211,450	211,450	45,714	184,386	230,099	8.82%	89,950	-60.91%
Professional Services	24,168	5,500	5,500	11,304	15,796	27,100	392.73%	28,500	5.17%
Insurance - Employee Liability	640	755	755	252	656	908	20.26%	985	8.48%
Insurance - General Liability	10,779	12,761	12,761	4,254	11,745	15,999	25.37%	17,617	10.11%
Total operating services	306,957	433,111	433,111	155,710	315,859	471,568		339,397	
Materials & supplies:									
Non Consumable Office Supplies	12,727	15,000	15,000	2,223	12,777	15,000	0.00%	15,000	0.00%
Office Supplies	6,361	9,025	9,025	972	7,853	8,825	-2.22%	9,025	2.27%
Food & Clothing	-	100	100	-	-	-	-100.00%	100	0.00%
Maintenance Of Buildings & Grounds	821	1,900	1,900	586	1,614	2,200	15.79%	1,900	-13.64%
Miscellaneous	1,414	300	300	-	300	300	0.00%	300	0.00%
Tools And Equipment	-	100	100	-	50	50	-50.00%	100	100.00%
Total materials & supplies	21,323	26,425	26,425	3,781	22,594	26,375		26,425	
Other charges:									
Travel	2,732	10,000	10,000	-	-	-	-100.00%	10,000	0.00%
Depreciation	117	300	300	-	300	300	0.00%	300	0.00%
Miscellaneous	37,027	42,250	42,250	-	42,250	42,250	0.00%	42,250	0.00%
Total other charges	39,876	52,550	52,550	-	42,550	42,550		52,550	
Total expenditures	\$ 1,152,260	\$ 1,326,056	\$ 1,326,056	\$ 486,644	\$ 785,941	\$ 1,272,584		\$ 1,183,874	

**Consolidated Waterworks District No. 1
Meter Readers
Account Number: 430-420543**

Description	2024			2025			2026		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
Expenditures:									
Personal services:									
Regular Salaries & Wages	\$ 295,260	\$ 311,000	\$ 311,000	\$ 220,708	\$ 229,292	\$ 450,000	44.69%	\$ 492,312	9.40%
Retirement	33,877	35,000	35,000	24,269	25,763	50,032	42.95%	54,154	8.24%
Life/Health Insurance	59,518	68,000	68,000	40,272	47,178	87,450	28.60%	102,759	17.51%
Workmen's Compensation	11,519	13,000	13,000	4,726	5,217	9,943	-23.52%	11,874	19.42%
Unemployment	23	35	35	22	23	45	28.57%	55	22.22%
Medicare	4,170	5,000	5,000	3,209	3,391	6,600	32.00%	7,139	8.17%
Disability	516	700	700	358	409	767	9.57%	953	24.25%
Deferred Compensation	753	2,000	2,000	6,466	6,284	12,750	537.50%	15,250	19.61%
Dental	537	600	600	328	390	718	19.67%	820	14.21%
OPEB Contribution	10,353	11,000	11,000	7,730	7,958	15,688	42.62%	17,231	9.84%
Miscellaneous	85	150	150	-	150	150	0.00%	150	0.00%
Total personal services	416,611	446,485	446,485	308,088	326,055	634,143		702,697	
Operating services:									
Advertising, Dues & Subscriptions	37	340	340	292	(52)	240	-29.41%	440	83.33%
Printing, Duplication, Typing	-	100	100	-	-	-	-100.00%	30	0.00%
Electrical (Light And Power)	798	-	-	344	(344)	-	0.00%	-	0.00%
Telephone	2,695	-	-	1,644	(1,644)	-	0.00%	-	0.00%
Rentals	29,644	28,621	28,621	15,520	12,901	28,421	-0.70%	3,400	-88.04%
Maintenance Of Property & Equipment	18,794	14,500	14,500	7,767	6,733	14,500	0.00%	14,500	0.00%
Contractual Services	17,789	22,801	22,801	5,998	12,202	18,200	-20.18%	24,261	33.30%
Professional Services	56	1,850	1,850	-	1,450	1,450	-21.62%	1,850	27.59%
Insurance - Auto Coverage	12,124	13,911	13,911	4,637	12,401	17,038	22.48%	18,601	9.17%
Insurance - Employee Liability	484	462	462	154	357	511	10.61%	536	4.89%
Insurance - General Liability	8,124	7,810	7,810	2,603	6,394	8,997	15.20%	9,591	6.60%
Total operating services	90,545	90,395	90,395	38,959	50,398	89,357		73,209	
Materials & supplies:									
Non Consumable Office Supplies	3,588	10,000	10,000	-	10,000	10,000	0.00%	10,000	0.00%
Office Supplies	232	950	950	91	259	350	-63.16%	950	171.43%
Medical, Drugs	-	150	150	-	150	150	0.00%	150	0.00%
Food & Clothing	8,021	7,000	7,000	3,507	4,593	8,100	15.71%	10,000	23.46%
Maintenance Of Buildings & Grounds	1,185	2,600	2,600	-	2,500	2,500	-3.85%	2,600	4.00%
Vehicle Supplies(Gas, Oil, Antifreeze)	121	1,000	1,000	194	(94)	100	-90.00%	1,000	900.00%
Miscellaneous	25,773	17,800	17,800	20,187	(5,087)	15,100	-15.17%	19,000	25.83%
Gravel, Sand, Dirt And Shells	-	500	500	-	-	-	-100.00%	500	0.00%
Equipment And Vehicle Repair Parts	40,200	35,000	35,000	6,397	28,604	35,000	0.00%	35,000	0.00%
Tools And Equipment	297	22,000	22,000	2,200	21,800	24,000	9.09%	405,000	1587.50%
Total materials & supplies	79,417	97,000	97,000	32,576	62,725	95,300		484,200	

Consolidated Waterworks District No. 1 (Continued)
Meter Readers
Account Number: 430-420543

Description	2024	2025				2026			
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
Other charges:									
Travel	75	6,000	6,000	-	2,600	2,600	-56.67%	6,000	130.77%
Official Fees	292	550	550	33	168	200	-63.64%	550	175.00%
Depreciation	311,226	81,000	81,000	-	310,000	310,000	282.72%	310,000	0.00%
Miscellaneous	-	500	500	-	500	500	0.00%	500	0.00%
Total other charges	311,593	88,050	88,050	33	313,268	313,300		317,050	
Total expenditures	\$ 898,166	\$ 721,930	\$ 721,930	\$ 379,656	\$ 752,446	\$ 1,132,100		\$ 1,577,156	

**Consolidated Waterworks District No. 1
Distribution
Account Number: 430-420544**

Description	2024			2025			2026		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
Expenditures:									
Personal services:									
Regular Salaries & Wages	\$ 1,488,985	\$ 1,530,000	\$ 1,530,000	\$ 715,278	\$ 752,222	\$ 1,467,500	-4.08%	\$ 1,609,601	9.68%
Retirement	169,606	175,000	175,000	78,646	82,399	161,045	-7.97%	177,056	9.94%
Life/Health Insurance	223,097	254,000	254,000	92,682	105,293	197,975	-22.06%	244,809	23.66%
Workmen's Compensation	58,466	63,000	63,000	14,834	16,127	30,961	-50.86%	38,836	25.44%
Unemployment	114	160	160	72	78	150	-6.25%	165	10.00%
Medicare	21,694	24,000	24,000	10,511	11,209	21,720	-9.50%	23,339	7.45%
Disability	2,382	4,000	4,000	1,004	1,127	2,131	-46.73%	2,774	30.17%
Deferred Compensation	40,600	52,000	52,000	22,616	22,769	45,385	-12.72%	48,515	6.90%
Dental	1,485	1,700	1,700	612	690	1,302	-23.41%	1,660	27.50%
OPEB Contribution	52,112	54,000	54,000	25,046	26,219	51,265	-5.06%	56,336	9.89%
Miscellaneous	698	1,605	1,605	616	(18)	598	-62.74%	639	6.86%
Total personal services	2,059,239	2,159,465	2,159,465	961,917	1,018,115	1,980,032		2,203,730	
Operating services:									
Advertising, Dues & Subscriptions	287	365	365	-	300	300	-17.81%	410	36.67%
Printing, Duplication, Typing	-	1,000	1,000	-	100	100	-90.00%	1,000	900.00%
Electrical (Light And Power)	19,227	18,550	18,550	7,848	10,148	17,996	-2.99%	25,650	42.53%
Natural Gas	550	500	500	373	127	500	0.00%	650	30.00%
Telephone	2,559	-	-	3,111	(3,111)	-	0.00%	-	0.00%
Rentals	32,390	30,601	30,601	15,840	18,553	34,393	12.39%	22,600	-34.29%
Maintenance Of Property & Equipment	88,553	83,875	83,875	37,035	31,366	68,400	-18.45%	96,875	41.63%
Contractual Services	117,623	78,867	78,867	40,531	41,536	82,067	4.06%	126,669	54.35%
Professional Services	18,364	83,500	83,500	56,858	(41,757)	15,101	-81.91%	52,800	249.65%
Insurance - Fire & Casualty Property	14,200	12,838	12,838	4,279	9,004	13,283	3.47%	13,506	1.68%
Insurance - Auto Coverage	17,638	19,127	19,127	6,376	17,051	23,427	22.48%	25,576	9.17%
Insurance - Employee Liability	1,843	1,973	1,973	658	1,969	2,627	33.15%	2,953	12.41%
Insurance - General Liability	30,968	33,359	33,359	11,120	35,222	46,342	38.92%	52,833	14.01%
Total operating services	344,202	364,555	364,555	184,029	120,508	304,536		421,522	

**Consolidated Waterworks District No. 1 (Continued)
Distribution
Account Number: 430-420544**

Description	2024	2025					2026		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
Materials & supplies:									
Non Consumable Office Supplies	5,910	10,000	10,000	22	9,978	10,000	0.00%	10,000	0.00%
Office Supplies	3,549	2,300	2,300	189	1,811	2,000	-13.04%	2,300	15.00%
Medical, Drugs	-	600	600	153	98	250	-58.33%	600	140.00%
Food & Clothing	30,004	29,000	29,000	12,383	16,617	29,000	0.00%	32,000	10.34%
Maintenance Of Buildings & Grounds	12,096	11,000	11,000	4,784	6,657	11,441	4.01%	12,500	9.26%
Vehicle Supplies(Gas, Oil, Antifreeze)	1,809	5,000	5,000	1,116	1,884	3,000	-40.00%	7,000	133.33%
Electrical Components	36	2,500	2,500	-	2,500	2,500	0.00%	2,500	0.00%
Miscellaneous	351,997	241,000	241,000	171,905	(419,905)	(248,000)	-202.90%	341,000	-237.50%
Gravel, Sand, Dirt And Shells	18,981	14,700	14,700	16,348	(1,648)	14,700	0.00%	14,700	0.00%
Equipment And Vehicle Repair Parts	134,231	68,000	68,000	59,006	18,994	78,000	14.71%	92,000	17.95%
Asphalt And Asphalt Filler	-	500	500	-	-	-	-100.00%	500	0.00%
Misc. (Only Roads & Drainage) Chemicals	510	1,050	1,050	127	423	550	-47.62%	1,050	90.91%
Tools And Equipment	85,031	86,500	86,500	28,633	54,867	83,500	-3.47%	97,500	16.77%
Total materials & supplies	644,154	472,150	472,150	294,666	(307,724)	(13,059)		613,650	
Other charges:									
Travel	15,870	24,700	24,700	229	24,471	24,700	0.00%	29,600	19.84%
Judgements & Damages	-	2,500	2,500	-	-	-	-100.00%	2,500	0.00%
Official Fees	1,472	1,400	1,400	775	515	1,290	-7.86%	1,400	8.53%
Depreciation	987,385	950,000	950,000	-	950,000	950,000	0.00%	1,000,000	5.26%
MiscellANeous	-	2,000	2,000	-	-	-	-100.00%	2,000	0.00%
Total other charges	1,004,727	980,600	980,600	1,004	974,986	975,990		1,035,500	
Total expenditures	\$ 4,052,322	\$ 3,976,770	\$ 3,976,770	\$ 1,441,616	\$ 1,805,885	\$ 3,247,499		\$ 4,274,402	

**Consolidated Waterworks District No. 1
Plant
Account Number: 430-420545**

Description	2024			2025			2026		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
Expenditures:									
Personal services:									
Regular Salaries & Wages	\$ 1,835,134	\$ 2,260,000	\$ 2,260,000	\$ 931,576	\$ 953,924	\$ 1,885,500	-16.57%	\$ 2,239,437	18.77%
Retirement	209,437	260,000	260,000	102,395	104,850	207,245	-20.29%	246,338	18.86%
Life/Health Insurance	409,109	471,000	471,000	181,078	209,527	390,605	-17.07%	460,594	17.92%
Workmen's Compensation	72,356	89,000	89,000	17,030	18,520	35,550	-60.06%	54,023	51.96%
Unemployment	142	210	210	93	95	188	-10.48%	205	9.04%
Medicare	26,202	33,000	33,000	13,472	14,078	27,550	-16.52%	32,472	17.87%
Disability	3,277	6,000	6,000	1,490	1,750	3,240	-46.00%	4,083	26.02%
Deferred Compensation	30,391	54,000	54,000	21,557	20,875	42,432	-21.42%	50,870	19.89%
Dental	2,161	2,900	2,900	930	1,150	2,080	-28.28%	2,561	23.13%
OPEB Contribution	64,302	80,000	80,000	32,609	33,361	65,970	-17.54%	78,380	18.81%
Miscellaneous	627	3,070	3,070	200	800	1,000	-67.43%	1,070	7.00%
Total personal services	2,653,138	3,259,180	3,259,180	1,302,430	1,358,930	2,661,360		3,170,033	
Operating services:									
Advertising, Dues & Subscriptions	812	1,600	1,600	-	1,150	1,150	-28.13%	1,600	39.13%
Printing, Duplication, Typing	120	100	100	-	100	100	0.00%	100	0.00%
Electrical (Light And Power)	494,244	480,500	480,500	202,624	236,920	439,544	-8.52%	550,600	25.27%
Natural Gas	13,625	20,000	20,000	15,993	31,706	47,699	138.50%	30,000	-37.11%
Postage And Box Rent	-	-	-	5	(5)	-	0.00%	-	0.00%
Telephone	1,260	-	-	2,520	(2,520)	-	0.00%	-	0.00%
Rentals	176,885	169,500	169,500	12,062	161,458	173,520	2.37%	178,500	2.87%
Maintenance Of Property & Equipment	197,946	305,000	305,000	95,694	189,806	285,500	-6.39%	302,000	5.78%
Contractual Services	92,319	116,494	116,494	71,716	50,123	121,839	4.59%	129,500	6.29%
Professional Services	59,499	86,780	86,780	22,464	48,812	71,276	-17.87%	109,780	54.02%
Insurance - Fire & Casualty Property	478,328	432,445	432,445	144,148	303,295	447,443	3.47%	454,942	1.68%
Insurance - Auto Coverage	11,717	13,911	13,911	4,637	12,401	17,038	22.48%	18,601	9.17%
Insurance - Employee Liability	3,953	4,559	4,559	1,520	3,961	5,481	20.22%	5,942	8.41%
Insurance - General Liability	66,502	77,067	77,067	25,689	70,878	96,567	25.30%	106,317	10.10%
Total operating services	1,597,210	1,707,956	1,707,956	599,072	1,108,085	1,707,157		1,887,882	

**Consolidated Waterworks District No. 1 (Continued)
Plant
Account Number: 430-420545**

Description	2024	2025					2026		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
Materials & supplies:									
Non Consumable Office Supplies	21,506	15,000	15,000	3,906	11,094	15,000	0.00%	15,000	0.00%
Office Supplies	6,748	11,000	11,000	2,068	6,032	8,100	-26.36%	11,100	37.04%
Medical, Drugs	-	750	750	-	750	750	0.00%	750	0.00%
Food & Clothing	10,702	13,000	13,000	6,285	7,215	13,500	3.85%	16,000	18.52%
Maintenance Of Buildings & Grounds	25,163	27,000	27,000	7,642	16,358	24,000	-11.11%	30,000	25.00%
Vehicle Supplies(Gas, Oil, Antifreeze)	10,246	8,000	8,000	21,978	27,500	49,478	518.48%	50,000	1.06%
Electrical Components	349	13,000	13,000	337	663	1,000	-92.31%	13,000	1200.00%
Miscellaneous	118,840	71,000	71,000	43,498	26,502	70,000	-1.41%	121,000	72.86%
Gravel, Sand, Dirt And Shells	6,776	8,000	8,000	396	7,604	8,000	0.00%	2,000	-75.00%
Equipment And Vehicle Repair Parts	19,392	33,500	33,500	2,810	18,190	21,000	-37.31%	33,500	59.52%
Asphalt And Asphalt Filler	-	500	500	-	-	-	-100.00%	500	0.00%
LAb Chemicals-Supplies	62,371	75,000	75,000	39,671	30,329	70,000	-6.67%	75,000	7.14%
Misc. (Only Roads & Drainage) Chemicals	1,562,921	1,421,750	1,421,750	676,546	869,180	1,545,726	8.72%	1,866,750	20.77%
Tools And Equipment	152,081	100,000	100,000	76,800	13,200	90,000	-10.00%	100,000	11.11%
Total materials & supplies	1,997,095	1,797,500	1,797,500	881,937	1,034,617	1,916,554		2,334,600	
Other charges:									
Travel	15,552	28,500	28,500	5,632	8,868	14,500	-49.12%	25,000	72.41%
Official Fees	4,121	4,400	4,400	1,210	3,064	4,274	-2.86%	4,400	2.95%
Depreciation	1,342,239	1,200,000	1,200,000	-	1,375,000	1,375,000	14.58%	1,400,000	1.82%
Miscellaneous	-	5,000	5,000	-	-	-	-100.00%	5,000	0.00%
Total other charges	1,361,912	1,237,900	1,237,900	6,842	1,386,932	1,393,774		1,434,400	
Total expenditures	\$ 7,609,355	\$ 8,002,536	\$ 8,002,536	\$ 2,790,281	\$ 4,888,564	\$ 7,678,845		\$ 8,826,915	

**Fund Number: 430
Narrative Explanation of Capital Outlay
For Requested Year 2026**

Capital undefined Outlay:	Amount	Detailed Description	Sub-total
Canal Crossing	\$ 30,000	Move above ground canal crossings to underneath canals	\$ 30,000
Distribution Equipment & Improvements	\$ 356,250	Warehouse normal & emergency equipment replacements	\$ 15,000
		Inserta valves	40,000
		GIS, Pictometry Equipment & Software (15% cost share)	11,250
		Cast Iron Replacement Phase IV Engineering	100,000
		New F550 -Small Dump Truck	85,000
		869 Bobcat Excavator	85,000
		Purchase Leave 2803	10,000
		Purchase Leave 2830	10,000
Billing Improvements/Equipment	\$ 25,000	Billing Equipment Upgrades & Replacements	\$ 25,000
Administrative Improvements/Equipment	\$ 25,000	Administrative Equipment Replacements/Upgrades	\$ 25,000
Meter Reading Improvements/Equipment	\$ 805,000	Meter Reading Equipment System Replacements/Upgrades	\$ 15,000
		Meter Replacement Project (Last Phase)	750,000
		Purchase Lease 2805	10,000
		Purchase Lease 2806	10,000
		Purchase Lease 2808	10,000
		Purchase Lease 2809	10,000
Water Towers & Tanks	\$ 298,822	Baffle Curtain/Drain -Addition to One ⁽¹⁾ Ground Water Storage Tank	\$ 60,000
		WB GST #1 - YR15	27,269
		WB GST #2 - YR16	19,602
		WB GST #3 - YR16	30,810
		WB GST #4 - YR17	35,175
		EB GST #1 - YR 16	32,135
		EB GST #2 - YR 15	33,648
		EB GST #4 - YR 18	35,052
		Taft Tower - YR 18	25,131
Water Treatment Plant Improvements	\$ 3,120,000	Westbank B Plant Clarifier Refurbishment	\$ 500,000
		Eastbank Demolish Plant A&B	2,300,000
		C Plant Filter -Replace Sand	200,000
		Westbank- Analytical & Normal Equipment Replacement	60,000
		Eastbank- Analytical & Normal Equipment Replacement	60,000
Major Repairs	\$ 200,000	Westbank- River Pumps, Sludge Pumps & Motor Repairs	\$ 25,000
		Eastbank- River Pumps, Sludge Pumps & Motor Repairs	25,000
		Various Repairs & Replacements needed for Plant	150,000
Total Major Capital Outlay Projections for 2024:	\$ 4,860,072		

**Solid Waste Collection & Disposal
Fund Number: 450**

Description	2024	2025				2026			
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
Beginning net assets:									
Unrestricted	\$ 58,032	\$ 62,473	\$ 62,473			\$ 499,809		\$ 555,211	
Total beginning net assets	58,032	62,473	62,473	-	-	499,809		555,211	
Revenues:									
Dept of State Treasury	161,661	-	-	-	-	-	0.00%	-	0.00%
Waste Collection & Disp. Fees	4,496,142	4,773,120	4,773,120	1,989,707	2,584,890	4,574,597	-4.16%	4,773,120	4.34%
Recycling Collection Fees	36	20	20	11	9	20	0.00%	20	0.00%
Interest Earnings	(20,979)	(15,192)	(15,192)	5,509	3,491	9,000	-159.24%	7,200	-20.00%
Non-employer Contribution	665	-	-	-	-	-	0.00%	-	0.00%
Benefit Contribution	950	-	-	-	-	-	0.00%	-	0.00%
Transfer From General Fund	1,000,000	1,000,000	1,000,000	-	1,000,000	1,000,000	0.00%	600,000	-40.00%
Total revenues	5,638,475	5,757,948	5,757,948	1,995,227	3,588,390	5,583,617		5,380,340	
Expenditures:									
Personal services	29,776	44,160	44,160	18,108	21,913	40,021	-9.37%	45,508	13.71%
Operating services	5,078,451	5,589,372	5,589,372	2,119,007	3,257,637	5,376,644	-3.81%	5,589,813	3.96%
Materials & supplies	10,902	25,200	25,200	16,265	6,935	23,200	-7.94%	27,200	17.24%
Other charges	23,073	22,600	22,600	-	22,600	22,600	0.00%	22,600	0.00%
Intergovernmental	44,070	50,138	50,138	18,381	29,369	47,750	-4.76%	50,138	5.00%
Transfers	10,426	18,000	18,000	-	18,000	18,000	0.00%	18,000	0.00%
Total expenditures	\$ 5,196,698	\$ 5,749,470	\$ 5,749,470	\$ 2,171,761	\$ 3,356,454	\$ 5,528,215		\$ 5,753,259	
Excess (deficiency) of current revenues over expenditures	\$ 441,777	\$ 8,478	\$ 8,478	\$ (176,534)	\$ 231,936	\$ 55,402		\$ (372,919)	
Ending net assets:									
Unrestricted	\$ 499,809	\$ 70,951	\$ 70,951			\$ 555,211		\$ 182,292	

**Solid Waste Collection & Disposal
Account Number: 450-420430**

Description	2024			2025			2026		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
Expenditures:									
Personal services:									
Regular Salaries & Wages	\$ 27,721	\$ 31,000	\$ 31,000	\$ 14,459	\$ 16,221	\$ 30,680	-1.03%	\$ 33,691	9.81%
Retirement	3,180	4,000	4,000	1,590	1,785	3,375	-15.63%	3,706	9.81%
Payroll Expense-Retirement Liability	(393)	-	-	-	-	-	0.00%	-	0.00%
Pension Expense-Retirement Liability	(2,980)	-	-	-	-	-	0.00%	-	0.00%
Life/Health Insurance	1,774	7,000	7,000	1,267	2,907	4,174	-40.37%	6,141	47.13%
Workmen's Compensation	46	75	75	15	18	33	-56.00%	37	12.12%
Unemployment	2	5	5	1	4	5	0.00%	5	0.00%
Medicare	397	500	500	207	235	442	-11.60%	489	10.63%
Disability	63	100	100	30	35	65	-35.00%	80	23.08%
Deferred Compensation	-	200	200	-	-	-	-100.00%	-	0.00%
Dental	55	80	80	33	40	73	-8.75%	79	8.22%
OPEB Contribution	970	1,100	1,100	506	568	1,074	-2.36%	1,180	9.87%
OPEB Expense	(1,059)	-	-	-	-	-	0.00%	-	0.00%
Miscellaneous	-	100	100	-	100	100	0.00%	100	0.00%
Total personal services	29,776	44,160	44,160	18,108	21,913	40,021		45,508	
Operating services:									
Advertising, Dues & Subscriptions	1,100	500	500	26	474	500	0.00%	500	0.00%
Printing, Duplication, Typing	-	1,500	1,500	867	633	1,500	0.00%	1,500	0.00%
Postage And Box Rent	-	1,000	1,000	-	500	500	-50.00%	1,000	100.00%
Rentals	-	-	-	942	58	1,000	0.00%	1,000	0.00%
Contractual Services	5,075,362	5,576,353	5,576,353	2,115,782	3,248,227	5,364,009	-3.81%	5,577,121	3.97%
Professional Services	-	7,500	7,500	550	6,950	7,500	0.00%	7,500	0.00%
Insurance - Employee Liability	111	141	141	47	42	89	-36.88%	63	-29.21%
Insurance - General Liability	1,878	2,378	2,378	793	753	1,546	-34.99%	1,129	-26.97%
Total operating services	5,078,451	5,589,372	5,589,372	2,119,007	3,257,637	5,376,644		5,589,813	
Materials & supplies:									
Office Supplies	-	200	200	-	200	200	0.00%	200	0.00%
Food & Clothing	6,676	10,000	10,000	11,573	427	12,000	20.00%	12,000	0.00%
Maintenance Of Buildings & Grounds	2,187	5,000	5,000	4,692	308	5,000	0.00%	5,000	0.00%
Miscellaneous	-	5,000	5,000	-	1,000	1,000	-80.00%	5,000	400.00%
Tools And Equipment	2,039	5,000	5,000	-	5,000	5,000	0.00%	5,000	0.00%
Total materials & supplies	10,902	25,200	25,200	16,265	6,935	23,200		27,200	
Other charges:									
Travel	-	2,500	2,500	-	2,500	2,500	0.00%	2,500	0.00%
Official Fees	-	100	100	-	100	100	0.00%	100	0.00%
Miscellaneous	23,073	20,000	20,000	-	20,000	20,000	0.00%	20,000	0.00%
Total other charges	23,073	22,600	22,600	-	22,600	22,600		22,600	
Intergovernmental:									
Intergovernmental Service Charges	44,070	50,138	50,138	18,381	29,369	47,750	-4.76%	50,138	5.00%
Total intergovernmental	44,070	50,138	50,138	18,381	29,369	47,750		50,138	
Transfers:									

Solid Waste Collection & Disposal (Continued)
Account Number: 450-420430

Description	2024			2025			% Change Last Adopted vs Projected Actual	2026	
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End		Proposed Budget	% Change Projected Actual vs Proposed
Transfer - Indirect Cost Allocation	\$ 10,426	\$ 18,000	\$ 18,000	\$ -	\$ 18,000	\$ 18,000	0.00%	\$ 18,000	0.00%
Total transfers	10,426	18,000	18,000	-	18,000	18,000		18,000	
Total expenditures	\$ 5,196,698	\$ 5,749,470	\$ 5,749,470	\$ 2,171,761	\$ 3,356,454	\$ 5,528,215		\$ 5,753,259	



PERSONNEL INFORMATION

Annual Budget 2026



2026 St. Charles Parish Annual Budget Summary Of Positions

Fund	Code	Department	2017 Budget	2018 Budget	2019 Budget	2020 Budget	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
001	- 400110	COUNCIL	13.00	13.00	13.00	13.00	13.00	13.00	13.00	13.00	13.00	13.00
001	- 400111	COUNCIL DISTRICT 1	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
001	- 400112	COUNCIL DISTRICT 2	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
001	- 400113	COUNCIL DISTRICT 3	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
001	- 400114	COUNCIL DISTRICT 4	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
001	- 400115	COUNCIL DISTRICT 5	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
001	- 400116	COUNCIL DISTRICT 6	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
001	- 400117	COUNCIL DISTRICT 7	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
001	- 400118	COUNCIL DIVISION A	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
001	- 400119	COUNCIL DIVISION B	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
001	- 400140	a) PUBLIC INFORMATION	3.00	5.00	5.00	7.00	4.00	5.00	4.00	4.00	5.00	6.00
001	- 400205	DISTRICT COURT	-	-	-	-	-	-	1.97	2.14	1.44	1.44
001	- 400206	DISTRICT COURT DIVISION C	1.53	1.53	1.53	1.22	0.60	0.63	0.63	0.26	0.86	0.86
001	- 400207	DISTRICT COURT DIVISION D	1.53	1.53	1.53	1.22	1.20	1.21	1.20	2.25	0.57	0.57
001	- 400208	DISTRICT COURT DIVISION E	1.53	1.53	1.53	1.22	1.20	1.21	1.20	0.81	0.83	0.83
001	- 400235	DISTRICT ATTORNEY	9.00	9.00	9.00	9.00	-	-	-	-	-	-
001	- 400290	WARD COURTS	14.00	14.00	14.00	14.00	14.00	14.00	14.00	14.00	14.00	14.00
001	- 400310	b) PRESIDENT	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00
001	- 400410	c) REGISTRAR OF VOTERS	8.00	10.00	10.00	9.00	14.00	23.00	23.00	19.00	21.00	13.00
001	- 400510	d) FINANCE	15.00	15.00	14.00	14.00	13.00	14.00	13.00	13.00	13.00	14.00
001	- 400530	PURCHASING	7.00	7.00	8.00	8.00	7.00	7.00	7.00	7.00	8.00	7.00
001	- 400540	PERSONNEL	6.00	6.00	6.00	5.00	4.00	4.00	4.00	4.00	4.00	4.00
001	- 400545	LEGAL SERVICES	4.00	4.00	3.00	3.00	5.00	5.00	5.00	5.00	5.00	5.00
001	- 400610	PLANNING & ZONING	15.30	14.30	15.30	16.30	14.30	15.30	16.30	16.30	16.80	16.80
001	- 400611	COASTAL ZONE MANAGEMENT	3.00	3.00	3.00	3.00	2.00	2.00	3.00	3.00	3.00	3.00
001	- 400612	ICC BUILDING CODE	3.00	6.00	3.00	3.00	3.00	3.00	3.00	3.00	3.50	3.50
001	- 400625	INFORMATION TECHNOLOGY	7.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	5.00	5.00
001	- 400626	e) GIS	6.20	6.20	7.20	9.20	5.20	5.20	5.20	5.20	5.20	5.20
001	- 400640	GENERAL GOVERNMENT BUILDINGS	20.90	22.89	18.00	19.00	16.00	13.00	12.00	12.00	12.00	11.00
001	- 400675	RISK MANAGEMENT	4.00	5.00	5.00	6.00	4.00	4.00	5.00	5.00	6.00	6.00
001	- 400680	GRANTS ADMINISTRATION	4.00	3.00	4.00	4.00	4.00	4.00	5.00	5.00	5.00	5.00
001	- 410710	EMERGENCY PREPAREDNESS	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
001	- 410711	EMERGENCY PREPAREDNESS-SUBSIDIARY	3.00	3.00	4.00	4.00	4.00	4.00	3.00	3.00	3.00	-
001	- 410712	EMERGENCY PREPAREDNESS-24 HOUR	8.00	8.00	8.00	8.00	7.00	7.00	7.00	7.00	7.00	7.00
001	- 410800	f) MOTOR VEHICLE	1.00	1.00	1.00	1.00	1.00	1.00	-	-	-	-
001	- 430160	CORONER	11.00	10.00	11.00	11.00	11.00	11.00	11.00	11.00	11.00	11.00
001	- 430180	ANIMAL CONTROL	11.00	14.00	13.00	13.00	12.00	12.00	9.00	10.00	12.00	10.00
001	- 430225	g) COMMUNITY SERVICES-H & S REHABILITATION	1.00	2.00	2.00	1.00	1.00	1.00	1.00	1.50	1.50	1.50
001	- 430227	COMMUNITY SERVICES-HOUSING PRESERVATION	-	-	-	1.00	-	-	-	-	0.12	0.12
001	- 430231	h) COMMUNITY SERVICES-COMMUNITY ACTION	6.12	9.01	7.07	7.78	8.05	6.90	7.09	8.19	7.98	7.29
001	- 430232	i) COMMUNITY SERVICES-ENERGY ASSISTANCE	0.32	0.31	0.53	0.49	0.48	0.48	0.45	0.41	0.41	0.42
001	- 430233	COMMUNITY SERVICES-SUMMER FEEDING	27.00	16.00	22.00	23.00	-	-	-	-	13.00	-
001	- 430234	j) COMMUNITY SERVICES-COMM SRV CTRS	11.10	12.11	14.82	17.86	8.72	7.85	6.87	5.92	13.92	3.92
001	- 430246	k) COMMUNITY SERVICES-LIHEAP WEATHERIZATION	-	-	-	0.50	0.36	0.35	0.34	0.27	0.29	0.30
001	- 430247	COMMUNITY SERVICES-CSBG ADMINISTRATION	0.51	0.36	0.31	0.28	0.19	0.20	0.20	0.30	0.30	0.24
001	- 430248	COMMUNITY SERVICES-CSBG PROGRAM ACTIVITIES	2.05	1.32	1.28	1.10	1.21	1.22	1.05	0.92	0.99	0.72
001	- 430250	l) COMMUNITY SERVICES-HOME PROGRAM	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.50	0.50	0.50
001	- 430257	COMMUNITY SERVICES-CARES ACT - 2020	-	-	-	-	1.00	2.00	-	-	-	-
001	- 430258	m) COMMUNITY SERVICES-LIHWAP	-	-	-	-	-	-	1.00	1.00	-	-
001	- 450300	COMMUNITY CENTER	5.00	2.50	2.50	2.50	1.50	1.50	-	-	-	-

Fund	Code	Department	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
			Budget									
001	- 465230	n) ECONOMIC DEVELOPMENT	5.00	5.00	4.00	5.00	3.00	3.00	3.00	3.00	3.00	4.00
001	- 465235	o) TOURISM	1.00	1.00	1.00	1.00	1.00	-	-	-	-	-
105	- 420270	p) ROAD LIGHTING	1.33	1.33	1.33	1.33	1.00	1.00	1.33	1.00	0.67	0.67
107	- 465300	q) WORKFORCE INVESTMENT ACT	18.00	21.00	38.00	28.00	29.00	15.00	18.00	20.00	19.00	7.00
110	- 400205	CRIMINAL COURT FUND	2.41	2.41	2.40	2.33	1.99	1.95	-	0.53	0.29	0.29
112	- 420210	r) PAVED STREETS	73.00	81.00	81.00	83.00	78.00	75.00	80.00	82.00	84.00	90.00
112	- 420260	s) DRAINAGE	126.20	122.20	122.20	132.20	127.20	133.20	144.20	150.20	141.20	151.20
113	- 450100	t) RECREATION	60.00	60.50	60.50	62.50	53.50	42.50	31.00	30.00	34.00	31.00
113	- 450112	RECREATION SUMMER CAMP	99.00	68.00	65.00	71.00	-	-	-	-	6.00	-
114	- 430170	u) MOSQUITO CONTROL	1.35	1.35	1.35	1.35	1.00	1.01	1.35	1.01	0.67	0.67
116	- 430251	v) RSVP - FEDERAL	0.53	0.52	0.53	0.53	0.53	0.46	0.50	0.50	0.50	-
116	- 430260	RSVP - STATE/OTHER	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-
116	- 430270	w) RSVP - LOCAL	3.47	3.48	3.47	3.47	2.47	2.54	2.50	2.50	2.50	-
401	- 420451	x) WASTEWATER-ADMINISTRATION	6.00	6.00	6.00	6.00	6.00	5.00	5.00	4.00	4.00	4.00
401	- 420452	y) WASTEWATER-COLLECTION & MAINTENANCE	35.00	40.00	44.00	48.00	47.00	48.00	48.00	45.00	50.00	47.00
401	- 420453	WASTEWATER-TREATMENT	17.00	17.00	17.00	17.00	17.00	17.00	20.00	21.00	20.00	21.00
430	- 420541	WATERWORKS - ADMINISTRATION	4.30	4.30	4.30	4.30	4.30	4.30	5.30	4.30	5.30	5.30
430	- 420542	p) WATERWORKS -BILLING & COLLECTING	8.00	8.00	8.00	8.00	8.00	9.00	13.00	12.00	11.00	10.00
430	- 420543	q) WATERWORKS - METER READERS	7.16	7.16	7.16	7.16	7.16	7.83	8.16	6.50	4.50	6.83
430	- 420544	WATERWORKS - DISTRIBUTION	17.16	18.16	16.16	16.16	16.16	15.83	17.16	16.50	17.50	17.83
430	- 420545	WATERWORKS -PLANT	18.68	18.68	19.68	19.68	19.68	19.34	21.68	28.00	28.00	24.34
450	- 420430	SOLID WASTE	1.32	1.32	1.32	1.32	1.00	0.99	1.32	0.99	0.66	0.66
Total			761.00	741.00	759.00	783.00	633.00	619.00	632.00	637.00	668.00	619.00

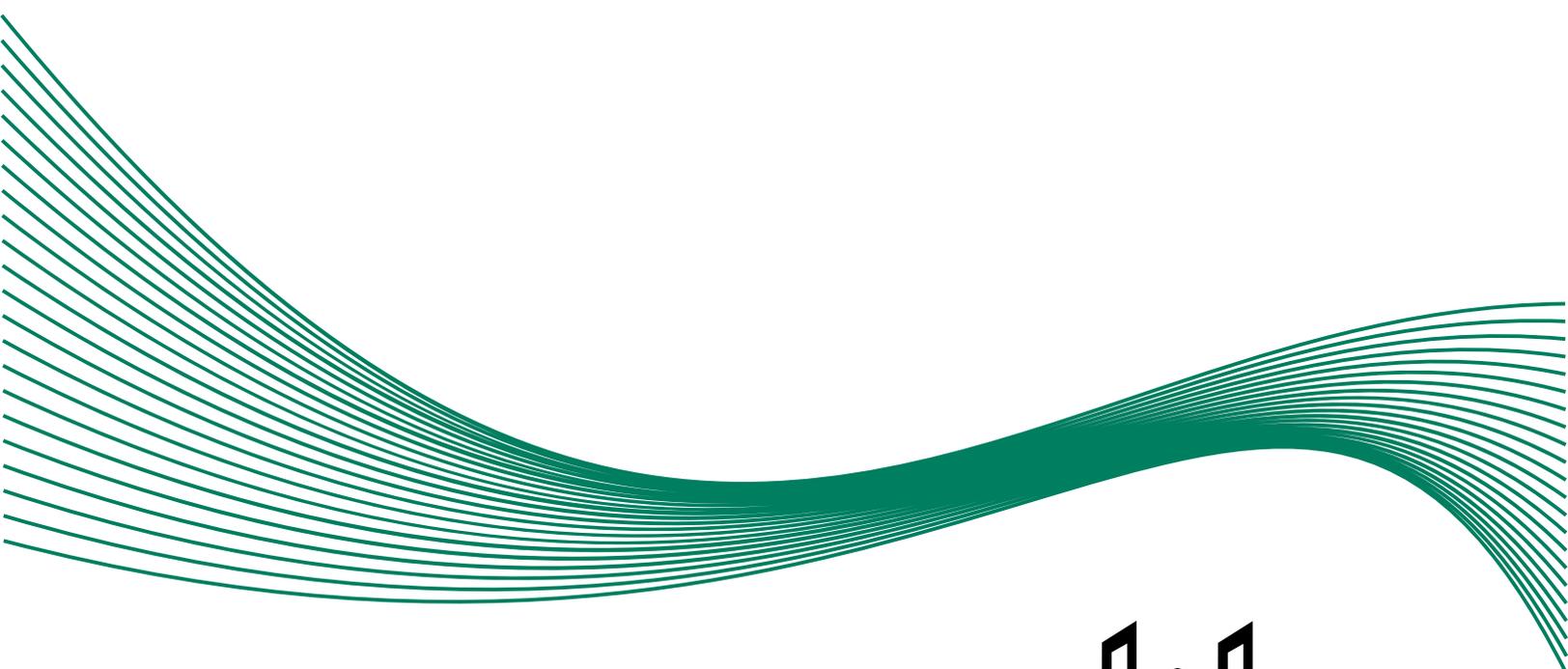
- a) 1 Additional Position Deputy Public Information Officer
- b) Reduction of Voting Commissioners- small election year
- c) 1 Additional position: Accountant I
- d) Removal of Courier Position
- e) Removal of 2 Laborer Positions
- f) Reduce Parish staffing: Seasonal Workers (hiring through AMPM)
- g) Adjusted the allocation of Personnel percentages. Reduce Parish staffing: Summer Feed Workers (hiring through AMPM)
- h) Reduce Parish staffing: Temp/Seasonal Workers (hiring through AMPM)
- i) Adjusted the allocation of Personnel percentages.
- j) Adjusted the allocation of Personnel percentages.
- k) Adjusted the allocation of Personnel percentages.
- l) 1 Additional Position Assistant Director of Economic Development
- m) Reduce Parish staffing: Temp/Seasonal Workers (hiring through AMPM)
- n) Additional 5 Positions: 1 Accounting Clerk III, Equipment Oper. II, III & IV, 1 Mechanic & 1 Reclass
- o) Additional 7 Positions: 4 Laborers, 1 Pump Operator Helper, 1 Shop Mechanic Helper, 1 Parish Engineer I and 3 Reclass
- p) Reduce Parish staffing: Seasonal Workers (hiring through AMPM) Add 3 new positions: 2 Coordinators & Administrative Assistant (RSVP)
- q) Reduce Parish staffing: Summer Camp Workers (hiring through AMPM)
- r) RSVP is going away and will now a be part of Recreation
- s) RSVP is going away and will now a be part of Recreation
- t) RSVP is going away and will now a be part of Recreation
- u) Removal of 3 Wastewater Laborer Positions
- v) Reclassed 1 Wastewater Technician from C&M to Treatment

PERSONNEL INFORMATION

- w) Removal of 1 Utility Billing Clerk
- x) Addition of 1 positions 1 Procurement Technician I
Addition of 2 position 1 Meter Reader/Dist Main Tech
- y) & 1 Procurement Technician I

STATISTICAL SECTION

Annual Budget 2026



**Net Position by Component
Last Ten Years
(Unaudited)**

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Governmental activities										
Net Investment in Capital Assets	\$ 203,387,734	\$ 225,944,557	\$ 218,893,652	\$ 247,608,641	\$ 243,419,229	\$ 252,085,407	\$ 258,247,240	\$ 236,507,849	\$ 263,291,779	\$ 304,555,141
Restricted for:	33,691,897									
Maintenance/Operations	21,557,419	18,461,700	23,482,674	24,650,616	22,773,949	31,116,728	31,116,728	65,518,479	65,518,479	42,742,444
Debt Service	4,716,112	1,074,713	1,058,233	1,081,704	587,670	593,805	596,105	1,175,191	9,717,583	1,699,599
Capital Projects	8,024,372	5,136,013	22,794,158	11,094,360	11,054,206	19,601,328	19,601,328	1,200,926	1,200,926	2,586,695
Special Revenues Maint & Operations	8,044,395	4,546,285	4,847,138	4,916,024	4,813,947	5,727,827	5,727,827	6,196,582	6,196,582	8,427,132
Unrestricted	33,232,957	38,375,182	36,102,407	38,425,278	56,806,297	51,098,989	41,137,193	97,396,690	97,559,185	101,035,451
Total governmental activities net position	\$ 278,962,989	\$ 293,538,450	\$ 307,178,262	\$ 327,776,623	\$ 339,455,298	\$ 360,224,084	\$ 356,426,421	\$ 407,995,717	\$ 443,484,534	\$ 461,046,462
Business-type activities										
Net Investment in Capital Assets	\$ 102,069,628	\$ 99,629,147	\$ 98,824,549	\$ 97,285,929	\$ 97,609,084	\$ 95,179,272	\$ 90,803,675	\$ 89,536,008	\$ 96,024,869	\$ 106,705,992
Restricted for:	10,437,856									
Debt Service	2,471,579	2,471,579	2,064,723	2,064,573	2,064,573	2,064,573	2,064,573	3,394,508	3,208,695	3,477,213
Capital Projects	7,418,328	7,418,328	4,378,199	6,746,404	6,753,431	7,726,022	7,726,022	15,440,813	9,095,358	8,918,691
Unrestricted	2,959,002	1,943,526	3,426,881	1,444,287	1,626,033	926,645	8,308,206	9,960,010	8,345,891	8,355,016
Total business-type activities net position	\$ 109,000,533	\$ 107,575,528	\$ 108,694,352	\$ 104,652,619	\$ 104,801,055	\$ 105,896,512	\$ 108,902,476	\$ 118,331,339	\$ 116,674,813	\$ 127,456,912
Primary government										
Net Investment in Capital Assets	\$ 305,457,362	\$ 325,573,704	\$ 317,718,201	\$ 344,894,570	\$ 341,028,313	\$ 347,264,679	\$ 349,050,915	\$ 326,043,857	\$ 359,316,648	\$ 411,261,133
Restricted	44,129,753									
Maintenance/Operations	21,557,419	18,461,700	23,482,674	24,650,616	22,773,949	31,116,728	31,116,728	65,518,479	65,518,479	42,742,444
Debt Service	7,187,691	3,546,292	3,122,956	3,146,277	2,652,243	2,658,378	2,660,678	4,569,699	12,926,278	5,176,812
Capital Projects	15,442,700	12,554,341	27,172,357	17,840,764	17,807,637	27,327,350	27,327,350	16,641,739	10,296,284	11,505,386
Other Programs	8,044,395	4,546,285	4,847,138	4,916,024	4,813,947	5,727,827	5,727,827	6,196,582	6,196,582	8,427,132
Unrestricted	30,273,955	36,431,656	39,529,288	36,980,991	55,180,264	52,025,634	49,445,399	107,356,700	105,905,076	109,390,467
Total primary government net position	\$ 387,963,522	\$ 401,113,978	\$ 415,872,614	\$ 432,429,242	\$ 444,256,353	\$ 466,120,596	\$ 465,328,897	\$ 526,327,056	\$ 560,159,347	\$ 588,503,374

Source: Audited Comprehensive Annual Financial Report.

**Changes in Net Position
Last Ten Years
(Unaudited)**

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Expenses										
Governmental activities:										
General government	\$ 15,317,871	\$ 21,472,108	\$ 19,471,119	\$ 16,330,657	\$ 24,036,610	\$ 19,360,492	\$ 22,619,178	\$ 8,520,898	\$ 27,854,779	\$ 25,851,009
Public safety	5,185,170	5,061,233	4,773,721	4,950,962	5,177,101	5,982,608	28,869,617	9,655,239	5,779,661	6,641,161
Public works	25,983,105	27,399,595	30,096,278	28,392,843	30,096,843	29,982,440	35,842,059	35,815,409	39,943,020	46,153,871
Health and welfare	4,040,956	4,315,535	4,439,356	4,600,373	4,933,241	4,998,124	5,698,323	5,817,267	6,027,429	6,539,533
Culture and recreation	4,695,401	4,465,564	4,562,700	4,766,059	4,930,653	4,706,983	5,515,113	4,572,428	5,032,145	5,678,904
Economic development and assistance	1,748,687	1,626,710	1,662,999	1,800,366	1,765,116	1,772,499	2,164,546	2,555,930	2,225,251	1,880,934
Interest & other charges on long-term debt	425,400	308,137	394,866	742,309	745,321	507,692	487,346	1,426,242	1,570,971	1,388,294
Total governmental activities expenses	\$ 57,396,591	\$ 64,648,882	\$ 65,401,039	\$ 61,583,569	\$ 71,684,885	\$ 67,310,838	\$ 101,196,182	\$ 68,363,413	\$ 88,433,256	\$ 94,133,706
Business-type activities:										
Waterworks utility system	\$ 15,639,950	\$ 11,815,872	\$ 11,811,152	\$ 11,900,658	\$ 12,701,296	\$ 11,761,822	\$ 12,347,452	\$ 10,742,989	\$ 15,565,127	\$ 15,116,074
Wastewater utility system	11,000,038	11,931,319	12,533,244	12,589,848	13,837,894	14,232,772	15,309,191	14,312,927	16,548,038	16,187,527
Solid waste collection and disposal	3,826,269	3,827,276	3,800,357	4,033,862	4,014,186	4,763,773	4,575,817	5,065,040	4,934,035	5,186,271
Total business-type activities expenses	30,466,257	27,574,467	28,144,753	28,524,368	30,553,376	30,758,367	32,232,460	30,120,956	37,047,200	36,489,872
Total primary government expenses	\$ 87,862,848	\$ 92,223,349	\$ 93,545,792	\$ 90,107,937	\$ 102,238,261	\$ 98,069,205	\$ 133,428,642	\$ 98,484,369	\$ 125,480,456	\$ 130,623,578
Program Revenues										
Governmental activities:										
Charges for services:										
General government	\$ 3,218,591	\$ 3,056,746	\$ 3,244,377	\$ 3,187,593	\$ 3,170,028	\$ 2,837,892	\$ 3,017,780	\$ 3,321,384	\$ 4,281,321	\$ 3,973,930
Public works	23,395	134,807	56,805	86,418	67,660	80,711	41,547	306,101	82,734	45,741
Culture and recreation	354,126	349,102	274,675	301,686	2,521	-	31,087	369,878	3,038,023	3,354,621
Operating grants and contributions	10,215,059	6,056,711	5,531,766	6,908,706	4,905,916	6,326,267	9,938,336	29,968,327	22,080,795	14,052,763
Capital grants and contributions	5,236,797	8,961,169	5,912,781	6,893,857	6,503,584	8,813,687	9,408,877	3,910,922	1,450,795	(8,998,125)
Total governmental activities program revenues	\$ 19,047,968	\$ 18,558,535	\$ 15,020,404	\$ 17,378,260	\$ 14,649,709	\$ 18,058,557	\$ 22,437,627	\$ 37,876,612	\$ 30,933,668	\$ 12,428,930
Business-type activities:										
Charges for services:										
Waterworks utility system	\$ 11,547,858	\$ 13,054,465	\$ 13,055,502	\$ 13,610,204	\$ 13,852,422	\$ 13,981,466	\$ 13,551,767	\$ 15,957,226	\$ 15,752,882	\$ 16,328,369
Wastewater utility system	9,834,550	9,338,823	9,214,015	9,452,641	9,382,384	9,582,006	13,788,364	15,015,534	11,089,368	11,607,487
Solid waste collection and disposal	3,562,324	3,720,354	3,745,349	3,741,410	3,755,159	3,737,068	3,525,568	3,835,494	4,211,660	4,659,453
Operating grants and contributions	151,698	37,500	268,524	817,440	225,794	-	81,836	261,302	170,425	545,094
Capital grants and contributions	-	560,802	1,079,750	12,683	-	535,199	-	63,497	3,094	2,685,042
Total business-type activities program revenues	25,096,430	26,711,944	27,363,140	27,634,378	27,215,759	27,835,739	30,947,535	35,133,053	31,227,429	35,825,445
Total primary government program revenues	\$ 44,144,398	\$ 45,270,479	\$ 42,383,544	\$ 45,012,638	\$ 41,865,468	\$ 45,894,296	\$ 53,385,162	\$ 73,009,665	\$ 62,161,097	\$ 48,254,375
Net (expenses)/revenue										
Governmental activities	\$ (38,348,621)	\$ (46,090,347)	\$ (50,380,635)	\$ (44,205,309)	\$ (57,035,176)	\$ (49,252,281)	\$ (78,758,555)	\$ (30,486,801)	\$ (57,499,588)	\$ (81,704,776)
Business-type activities	5,369,827	862,523	781,613	889,990	3,337,617	2,922,628	1,284,925	(5,012,097)	5,819,771	664,427
Total primary government net expenses	\$ (43,718,448)	\$ (46,952,870)	\$ (51,162,248)	\$ (45,095,299)	\$ (60,372,793)	\$ (52,174,909)	\$ (80,043,480)	\$ (25,474,704)	\$ (63,319,359)	\$ (82,369,203)
General Revenues & Other Changes in Net Position										
Governmental activities:										

**Changes in Net Position (Continued)
Last Ten Years
(Unaudited)**

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Taxes										
Ad valorem taxes	\$ 22,283,275	\$ 26,995,325	\$ 25,346,617	\$ 25,827,462	\$ 28,152,482	\$ 29,945,867	\$ 32,206,050	\$ 30,335,030	\$ 35,108,806	\$ 40,554,339
Sales taxes	28,792,560	28,204,280	33,617,358	34,770,819	35,035,755	35,558,162	39,159,413	44,100,140	44,602,143	45,027,126
Alcoholic beverage tax	47,960	45,980	43,908	42,748	41,455	43,842	42,269	42,664	37,284	37,210
Airport expansion agreement	685,235	724,255	733,128	791,229	814,997	447,480	614,069	923,101	958,351	1,001,701
Cable TV franchise tax	868,466	846,010	789,875	782,704	787,658	749,106	498,591	565,008	638,972	459,261
Motel/Hotel Tax	-	-	-	-	-	-	-	-	-	4,263
Investment earnings	377,090	661,440	1,022,931	1,990,035	2,693,437	1,713,109	907,630	2,176,030	6,875,144	7,890,995
Premium on Bond Issuance	-	-	1,115,482	-	-	-	-	-	-	-
OPEB Contributions	-	(259,276)	242,205	254,415	275,208	256,964	266,334	276,762	294,412	1,364,924
Non-employers Contributions	-	-	-	683,733	718,280	644,170	591,031	654,751	684,314	325,087
Miscellaneous	278,104	1,067,071	1,130,945	1,115,594	767,764	1,458,293	1,190,754	3,336,036	3,821,243	2,908,251
Gain (Loss) on Defeasance	-	252,245	252,245	252,245	135,062	-	-	-	-	-
Transfer (to) from other funds	(373,450)	(209,980)	(221,290)	11,529	(708,247)	(795,926)	(515,248)	(353,425)	(32,264)	(306,453)
Total governmental activities	\$ 52,959,240	\$ 58,327,350	\$ 64,073,404	\$ 66,522,513	\$ 68,713,851	\$ 70,021,067	\$ 74,960,893	\$ 82,056,097	\$ 92,988,405	\$ 99,266,704
Business-type activities:										
Taxes										
Ad valorem taxes	\$ -	\$ -	\$ 1,344,340	\$ 1,384,607	\$ 2,345,652	\$ 3,439,084	\$ 3,681,460	\$ 3,454,729	\$ 4,002,217	\$ 4,826,946
Investment earnings	24,551	44,275	117,632	266,087	383,067	153,384	50,336	517,705	1,188,569	1,458,777
ARPA 2021	-	-	-	-	-	-	-	-	-	2,292,364
Miscellaneous	56,783	127,253	3,818	12,659	49,087	(370,309)	43,845	90,907	3,434,591	2,561,986
Capital Contributions of donated assets	-	-	305,708	-	-	-	-	-	-	-
Transfer (to) from other funds	1,212,293	209,980	221,290	(11,529)	708,247	795,926	515,248	353,425	32,263	306,453
Total business-type activities	1,293,627	381,508	1,985,152	1,651,824	3,486,053	4,018,085	4,290,889	4,416,766	8,657,640	11,446,526
Total primary government	\$ 54,252,867	\$ 58,708,858	\$ 66,058,556	\$ 68,174,337	\$ 72,199,904	\$ 74,039,152	\$ 79,251,782	\$ 86,472,863	\$ 101,646,045	\$ 110,713,230
Change in Net Position										
Governmental activities	\$ 14,610,619	\$ 12,237,003	\$ 13,692,769	\$ 22,317,204	\$ 11,678,675	\$ 20,768,786	\$ (3,797,662)	\$ 51,569,296	\$ 35,488,817	\$ 17,561,928
Business-type activities	(4,076,200)	(481,015)	1,203,539	761,834	148,436	1,095,457	3,005,964	9,428,863	2,837,869	10,782,099
Total primary government	\$ 10,534,419	\$ 11,755,988	\$ 14,896,308	\$ 23,079,038	\$ 11,827,111	\$ 21,864,243	\$ (791,698)	\$ 60,998,159	\$ 38,326,686	\$ 28,344,027

Source: Audited Comprehensive Annual Financial Report

**Fund Balance of Governmental Funds
Last Ten Years
(Unaudited)**

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
General Fund										
Nonspendable	\$ 449,093	\$ 162,863	\$ 103,874	\$ 350,374	\$ 8,437	\$ 189,374	\$ 536,370	\$ 190,770	\$ 1,246,758	\$ 1,137,484
Restricted	718,977	216,250	-	-	-	-	-	-	-	-
Committed	12,381,828	9,670,087	7,357,133	7,925,215	8,534,496	7,367,140	7,759,562	11,826,941	7,896,818	7,247,960
Assigned	27,758,632	5,574,161	6,468,704	7,820,414	15,650,729	24,241,039	29,647,105	41,588,675	26,305,650	34,558,015
Unassigned	2,555,453	24,655,343	27,810,144	29,445,443	25,340,664	16,993,448	1,502,899	(1,389,088)	16,027,196	10,856,699
Total General Fund	\$ 38,753,077	\$ 40,278,704	\$ 41,739,855	\$ 45,541,446	\$ 49,534,326	\$ 48,791,001	\$ 39,445,936	\$ 52,217,298	\$ 51,476,422	\$ 53,800,158
All other governmental funds										
Nonspendable	\$ 25,854	\$ 21,800	\$ 27,897	\$ 47,141	\$ 43,571	\$ 36,266	\$ 15,670	\$ 3,408	\$ 8,095,450	\$ 24,846
Restricted	41,623,321	29,002,461	52,182,203	56,363,543	39,229,772	57,039,688	52,960,747	74,091,178	65,405,824	55,436,739
Committed	5,207,551	12,230,867	8,777,365	9,283,205	23,721,771	19,092,461	18,068,936	29,902,013	44,191,669	46,151,727
Assigned	22,377	38,334	15,039	14,140	8,852	3,649	17,808	44,075	21,699	67,503
Unassigned	(2,355)	(899)	(691)	(2,213)	(913)	3,569	(698)	-	-	-
Total all other governmental funds	\$ 46,876,748	\$ 41,292,563	\$ 61,001,813	\$ 65,705,816	\$ 63,003,053	\$ 76,175,633	\$ 71,062,463	\$ 104,040,674	\$ 117,714,642	\$ 101,680,815

Source: Audited Comprehensive Annual Financial Report.

Note: The parish began to report Fund Balance Reporting when it implemented GASB Statement 54 in 2011.

**Changes in Fund Balance of Governmental Funds
Last Ten Years
(Unaudited)**

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Revenues										
Taxes:										
Ad valorem taxes	\$ 22,283,275	\$ 26,995,325	\$ 25,346,617	\$ 25,827,462	\$ 28,152,482	\$ 29,945,867	\$ 32,206,050	\$ 30,335,030	\$ 35,108,806	\$ 40,554,339
Sales taxes	28,792,560	28,204,280	33,617,358	34,770,819	35,035,755	35,558,162	39,159,413	44,100,140	44,602,143	45,027,126
Other taxes	1,601,661	1,616,245	1,566,911	1,616,681	1,644,110	1,240,428	1,154,929	1,530,773	1,634,607	1,502,435
Licenses and permits	1,350,951	1,348,498	1,334,238	1,364,941	1,342,588	1,325,564	1,453,330	1,424,083	1,489,521	1,529,234
Intergovernmental revenues	14,392,171	15,612,251	11,404,516	14,291,174	9,520,886	15,609,403	14,312,342	19,885,418	39,570,387	20,955,696
Fees, charges, and commissions	1,130,149	1,294,650	1,222,450	1,190,581	1,192,917	936,047	968,669	33,446,859	1,214,263	1,389,465
Fines and forfeitures	1,115,012	897,507	1,042,423	1,043,940	1,013,365	784,249	788,033	1,014,969	1,786,839	1,306,778
Investment earnings	377,090	661,440	1,022,931	1,990,035	2,693,437	1,713,109	907,630	2,176,030	6,875,144	7,890,995
Miscellaneous	754,254	1,067,071	1,130,945	1,115,594	767,764	1,458,293	1,188,417	2,798,583	2,655,948	2,908,251
Total revenues	\$ 71,797,123	\$ 77,697,267	\$ 77,688,389	\$ 83,211,227	\$ 81,363,304	\$ 88,571,122	\$ 92,138,813	\$ 136,711,885	\$ 134,937,658	\$ 123,064,319
Expenditures										
Current:										
General government	\$ 14,945,487	\$ 15,099,546	\$ 16,578,170	\$ 16,516,513	\$ 17,541,257	\$ 18,479,968	\$ 21,321,777	\$ 21,179,915	\$ 24,645,206	\$ 26,959,552
Public safety	4,790,332	4,606,381	4,436,775	4,456,185	4,728,235	5,535,354	28,418,634	9,160,385	5,300,794	6,168,872
Public works	17,782,365	19,156,478	21,867,664	21,015,625	22,472,951	21,535,065	25,954,878	25,854,915	28,303,204	32,745,658
Health and welfare	3,917,635	4,192,990	4,251,673	4,404,681	4,722,110	4,761,216	5,459,745	5,548,665	5,767,227	6,344,639
Culture and recreation	3,463,410	3,322,638	3,502,327	3,599,346	3,765,592	3,567,913	4,461,750	3,611,599	4,058,793	4,446,142
Economic development & assistance	1,727,808	1,603,921	1,638,900	1,775,233	1,738,213	1,743,407	2,133,955	2,525,452	2,191,640	1,865,336
Debt service:										
Principal	2,855,000	2,940,000	1,575,000	1,870,000	2,000,000	860,000	890,000	915,000	950,000	9,725,000
Interest and other charges	420,954	345,455	220,585	751,313	712,446	620,731	594,469	1,222,612	1,731,006	1,270,642
Payment to refunded bond escrow agent	-	3,520,158	-	-	-	-	-	-	-	2,000
Capital outlay	29,973,621	26,807,055	18,426,714	20,402,391	21,799,020	18,318,682	17,672,186	21,385,695	40,643,039	46,979,605
Total expenditures	\$ 79,876,612	\$ 81,594,622	\$ 72,497,808	\$ 74,791,287	\$ 79,479,824	\$ 75,422,336	\$ 106,907,394	\$ 91,404,238	\$ 113,590,909	\$ 136,507,446
Excess (deficiency) of revenues over expenditures	\$ (8,079,489)	\$ (3,897,355)	\$ 5,190,581	\$ 8,419,940	\$ 1,883,480	\$ 13,148,786	\$ (14,768,581)	\$ 45,307,647	\$ 11,346,749	\$ (13,443,127)

Changes in Fund Balance of Governmental Funds (Continued)
Last Ten Years
(Unaudited)

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Other financing sources (uses)										
Transfer in	\$ 8,580,891	\$ 1,578,629	\$ 894,532	\$ 1,423,454	\$ 6,240,538	\$ 7,629,659	\$ 14,940,351	\$ 36,034,123	\$ 16,823,734	\$ 13,888,460
Transfer out	(9,708,595)	(1,788,609)	(1,115,822)	(1,411,925)	(6,948,785)	(8,425,585)	(15,455,599)	(36,387,548)	(16,855,998)	(14,194,913)
Refunds Insurance	-	-	-	861	88,800	-	2,337	-	1,165,295	-
Issuance of Refunding Bond	-	-	15,000,000	(2,000)	-	-	-	-	-	-
Premium (discount) on debt issued	-	-	1,115,482	-	-	-	-	-	-	-
Payment to refunded bond escrow agent	-	-	-	-	(49,344)	(2,000)	(2,000)	(2,000)	(2,000)	-
Proceeds from sale of assets	150,123	48,777	85,628	75,264	75,428	78,395	812,933	531,075	454,462	-
Compensation for Loss/Damaged Assets	256	-	-	-	-	-	12,325	266,276	850	39,489
Total other financing sources (uses)	(977,325)	(161,203)	15,979,820	85,654	(593,363)	(719,531)	310,347	441,926	1,586,343	(266,964)
Net change in fund balance	\$ (9,056,814)	\$ (4,058,558)	\$ 21,170,401	\$ 8,505,594	\$ 1,290,117	\$ 12,429,255	\$ (14,458,234)	\$ 45,749,573	\$ 12,933,092	\$ (13,710,091)
Debt service as a percentage of noncapital expenditures	6.60%	6.00%	3.30%	4.80%	4.70%	2.60%	1.70%	3.10%	3.70%	12.30%

Source: Audited Comprehensive Annual Financial Report.

Exhibit D-5

**Assessed Value and Estimated Actual Value of Taxable Property
Last Ten Years
(Unaudited)**

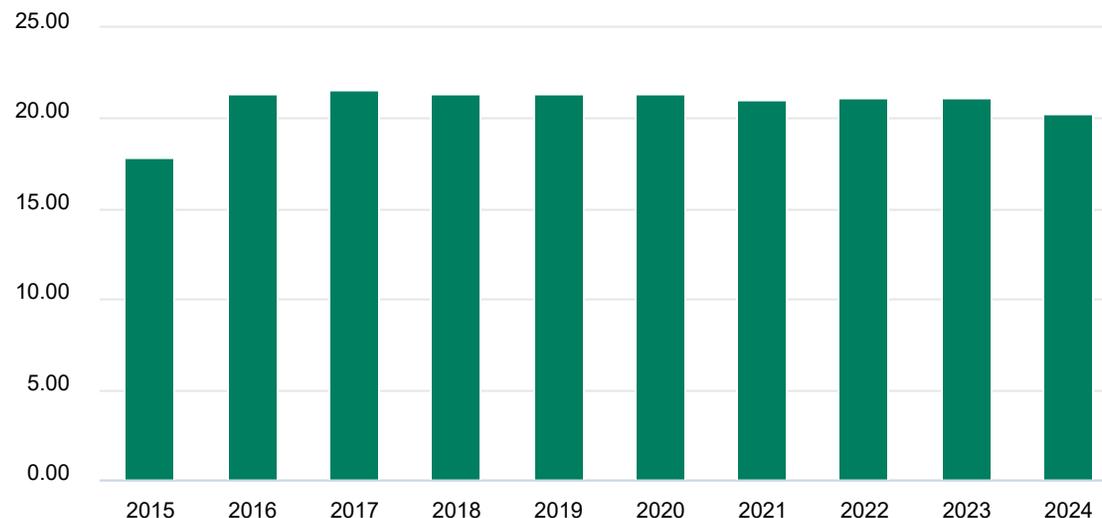
Year Ended	Real Property		Other	Less: Homestead Exemption	Total Taxable Assessed Value	Total Direct Tax Rate	Estimated Actual Taxable Value	Assessed Value ⁽¹⁾ as a Percentage of Actual Value
	Residential Property	Commercial Property	Public Utilities					
2015	325,071,932	787,850,711	250,108,580	98,852,348	1,264,178,875	17.8	12,641,788,750	0.11%
2016	329,096,022	777,065,378	248,527,890	98,591,369	1,256,097,921	21.4	12,560,979,210	0.11%
2017	356,843,118	714,686,667	261,077,840	98,916,828	1,233,690,797	21.62	12,336,907,970	0.11%
2018	365,755,743	739,130,913	262,195,130	99,055,668	1,268,026,118	21.36	12,680,261,180	0.11%
2019	377,220,229	829,763,678	317,326,790	99,569,259	1,424,741,438	21.36	14,247,414,380	0.11%
2020	386,834,791	948,134,302	333,737,110	100,232,717	1,568,473,486	21.36	15,684,734,860	0.11%
2021	421,559,150	1,021,385,863	359,379,970	101,353,563	1,700,971,420	21.06	17,009,714,200	0.11%
2022	369,725,985	966,904,816	366,655,490	98,335,726	1,604,950,565	21.13	16,049,505,650	0.11%
2023	427,778,775	1,145,597,131	358,065,250	100,146,161	1,831,294,995	21.13	18,312,949,950	0.11%
2024	445,695,542	1,479,988,562	419,795,430	102,566,068	2,242,913,466	20.31	22,429,134,660	0.10%

Source: St. Charles Parish Tax Collector, 2023 Tax Roll St. Charles Parish School Board Comprehensive Annual Financial Report - Statistical Section.

Note: Property of St. Charles Parish is reassessed once every four years on average. The parish assesses property at approximately 10 percent of the actual value of all types of real and personal property. Estimated actual taxable value is calculated by dividing taxable assessed value by this percentage. Tax rates are per \$1,000 of assessed value.

⁽¹⁾ Includes tax-exempt property.

Taxable Millage Rate



Property Tax Rates Direct and Overlapping Governments Last Ten Years (Unaudited)

Year	St. Charles Parish			Overlapping Rates ⁽¹⁾							
	Operating Millage	Debt Service Millage	Total Parish Millage	Parish			School District			Special Districts	Total Direct & Overlapping Rates
				Operating Millage	Debt Service Millage	Total Parish Millage	Operating Millage	Debt Service Millage	Total School Millage		
2015	15.6	2.2	17.8	32.69	3.16	35.85	49.9	5.86	55.76	7.35	116.76
2016	19.2	2.2	21.4	33.39	3.16	36.55	49.9	5.86	55.76	7.4	121.11
2017	20.51	1.11	21.62	33.75	3.16	36.91	50.75	5.01	55.76	7.26	121.55
2018	20.8	0.56	21.36	33.51	3.16	36.67	50.75	5.01	55.76	7.26	121.05
2019	20.8	0.56	21.36	33.51	3.16	36.67	50.75	5.01	55.76	7.4	121.19
2020	21.36	0	21.36	34.42	3.16	37.58	50.75	5.01	55.76	7.41	122.11
2021	21.06	0	21.06	34.33	3.16	37.49	50.75	5.01	55.76	7.03	121.34
2022	21.13	0	21.13	34.41	3.06	37.47	50.45	5.01	55.46	7.41	121.47
2023	21.13	0	21.13	34.41	3.06	37.47	49.45	5.01	54.46	7.41	120.47
2024	20.31	0	20.31	32.93	2.56	35.49	46.95	5.01	51.96	7.41	115.17

Source: St. Charles Parish Tax Collector, 2023 Tax Roll

⁽¹⁾ Overlapping rates are those of local and parish governments that apply to property owners within St. Charles Parish. Not all overlapping rates apply to all St. Charles Parish property owners (e.g. the rates for special districts apply only to the proportion of the government’s property owners whose property is located within the geographic boundaries of the special district.)

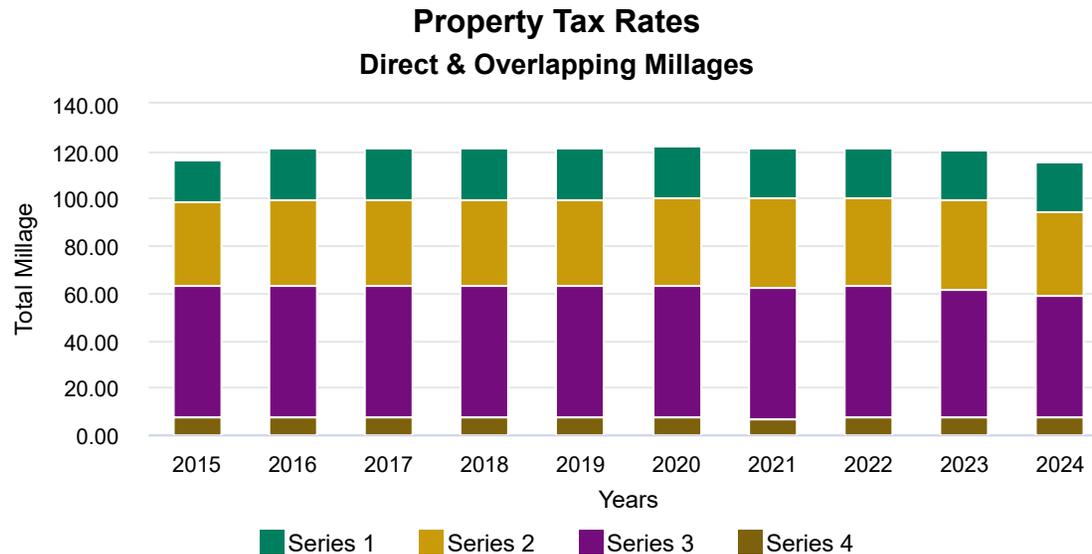


Exhibit D-7

**Principal Property Taxpayers
Current Year and Nine Years Ago
(Unaudited)**

Taxpayer	Industry Type	2024		2015	
		Taxable Assessed Value	Percentage of Total Taxable Assessed Value	Taxable Assessed Value	Percentage of Total Taxable Assessed Value
Entergy Louisiana, Inc.	Public Utility	\$ 357,839,340	16.0%	\$ 183,604,550	15.3%
Equilon Enterprises, LLC	Chemical Plant	274,597,642	12.2%	-	0.0%
Union Carbide Corporation	Chemical Plant	231,167,730	10.3%	144,980,394	12.0%
Diamond Green Diesel, LLC	Oil Refinery	227,496,615	10.1%	-	0.0%
Valero Refining, New Orleans	Oil Refinery	187,797,201	8.4%	65,333,156	5.4%
Shell Chemical Company	Chemical Plant	139,805,389	6.2%	63,123,694	5.2%
Monsanto Company	Chemical Plant	101,110,703	4.5%	44,567,754	3.7%
Valero Marketing & Supply	Oil Refinery	66,075,224	2.9%	46,965,556	3.9%
Occidental Chemical Corp	Chemical Plant	64,693,199	2.9%	47,756,409	4.0%
International Matex Tank	Chemical Plant	43,943,005	2.0%	-	0.0%
Motiva Enterprises, LLC	Oil Refinery	-	0.0%	147,262,573	12.2%
Motiva Enterprises, LLC	Oil Refinery	-	0.0%	29,456,925	2.4%
American River Trans.	Transportation	-	0.0%	17,814,550	1.5%
American River Trans.	Transportation	-	0.0%	-	0.0%
		\$ 1,694,526,048	75.5%	\$ 790,865,561	65.6%

Source: St. Charles Parish School Board Comprehensive Annual Financial Report - Statistical Section. St. Charles Parish Assessor.

**Property Tax Levies and Collections
Last Ten Years
(Unaudited)**

Year	Total Tax Levy	Collected within Year of the Levy		Collections from Subsequent Years	Total Collections to Date	
		Amount	Percentage of Levy		Amount	Percentage of Levy
2015	22,498,835	22,221,704	98.8	61,572	22,283,276	99.0
2016	26,877,409	26,809,122	99.7	186,203	26,995,325	100.4
2017	26,669,100	26,658,615	100.0	32,342	26,690,957	100.1
2018	27,081,719	27,012,706	99.7	199,363	27,212,069	100.5
2019	30,428,278	30,392,980	99.9	105,154	30,498,134	100.2
2020	33,497,974	33,373,658	99.6	11,293	33,384,951	99.7
2021	35,817,345	35,684,668	99.6	202,842	35,887,510	100.2
2022	33,907,188	33,723,952	99.5	65,807	33,789,759	99.7
2023	38,689,317	38,906,298	100.6	204,725	39,111,023	101.1
2024	45,548,095	45,327,249	99.5	54,036	45,381,285	99.6

Source: St. Charles Parish Tax Collector.

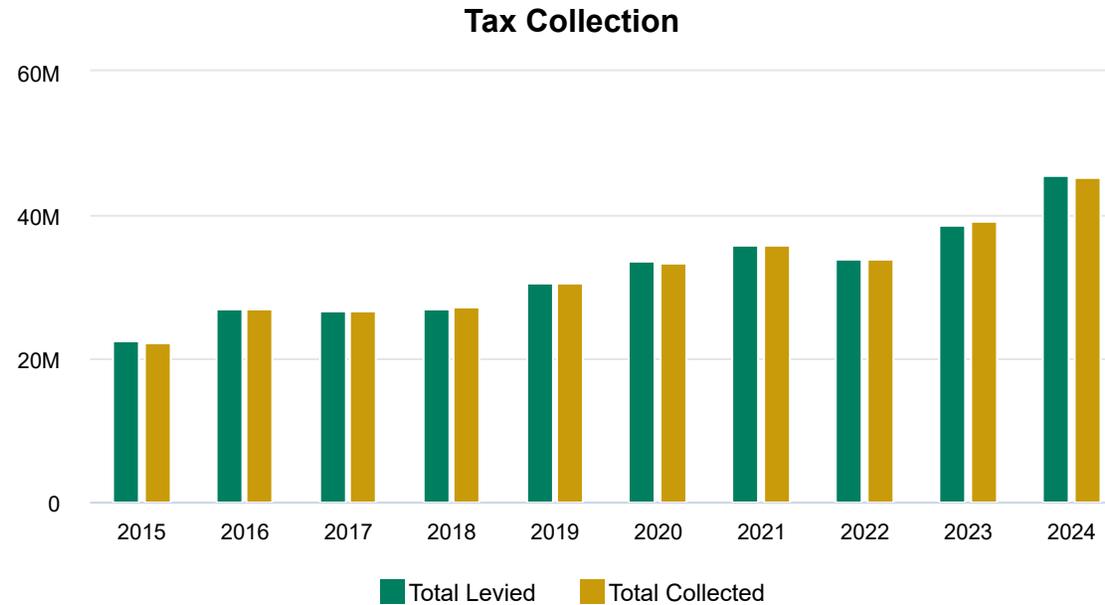


Exhibit D-9

**Sales Tax Collections
Last Ten Years
(Unaudited)**

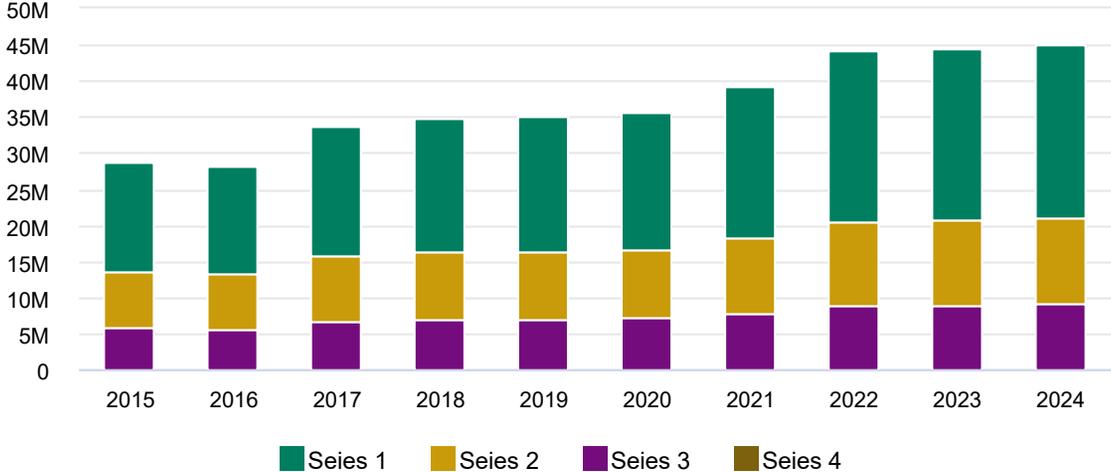
Year	1% Road and Drainage Maintenance	1/2% General Parish	3/8% General Parish	1/8% Fire Protection	Total Sales Tax
2015	15,356,023	7,678,023	5,758,514	-	28,792,560
2016	15,042,274	7,521,148	5,640,858	-	28,204,280
2017	17,929,248	8,964,637	6,723,473	-	33,617,358
2018	18,544,426	9,272,228	6,954,165	-	34,770,819
2019	18,685,725	9,342,878	7,007,152	-	35,035,755
2020	18,964,343	9,482,185	7,111,634	-	35,558,162
2021	20,885,010	10,442,520	7,831,883	-	39,159,413
2022	23,520,060	11,760,044	8,820,036	-	44,100,140
2023	23,787,809	11,893,905	8,920,429	-	44,602,143
2024	24,013,597	12,007,616	9,005,913	-	45,027,126

The following is a summary by area of sales and use taxes being levied within the Parish of St. Charles as of December 31, 2022.

	Parish	School Board	State	Total
St. Charles	2.00%	3.00%	5.00%	10.00%

Source: St. Charles Parish School Board - Remittance Sheet

Sales Tax Collection



**Ratio of Outstanding Debt by Type
Last Ten Years
(Unaudited)**

Year	Governmental Activities				Business-Type Activities			Total Primary Government	Percentage of Personal Income	Per Capita		
	General Obligation Bonds	Public Improvement Bonds	Gomesa Revenue Bond	LTD Tax Revenue Bonds	Less: Deferred Amount on Refunding	Less: Bond Amortization Costs	Revenue Bonds				Less: Bond Amortization Costs	Less: Deferred Amount on Refunding
2015	9,905,000	2,890,000	-	-	-	-	27,068,842	-	-	55,949,310	2.34%	1,061
2016	3,785,000	2,620,000	-	-	-	-	26,827,000	-	-	50,035,855	2.06%	947
2017	2,490,000	2,340,000	-	15,000,000	-	-	25,901,792	-	-	69,662,005	2.79%	1,316
2018	1,165,000	2,050,000	-	14,745,000	-	-	25,170,686	-	-	61,076,369	2.34%	1,158
2019	-	1,750,000	-	14,210,000	-	-	26,131,174	-	-	46,729,737	1.77%	884
2020	-	1,390,000	-	13,660,000	-	-	25,088,512	-	-	44,991,202	1.60%	847
2021	-	1,065,000	-	13,095,000	-	-	28,392,808	-	-	50,686,129	1.70%	957
2022	-	730,000	32,455,000	12,515,000	-	-	29,622,427	-	-	80,499,686	2.74%	1,540
2023	-	380,000	32,455,000	11,915,000	-	-	27,802,917	-	-	77,180,678	2.53%	1,513
2024	-	335,000	24,380,000	11,285,000	-	-	25,863,917	-	-	66,952,045	*	1,323

Source: Long-term debt note disclosure, Audited Comprehensive Annual Financial Report. See Note 11. See the schedule of Demographic and Economic Statistics for personal income and population data.

* Data not Available.

Debt per Capita

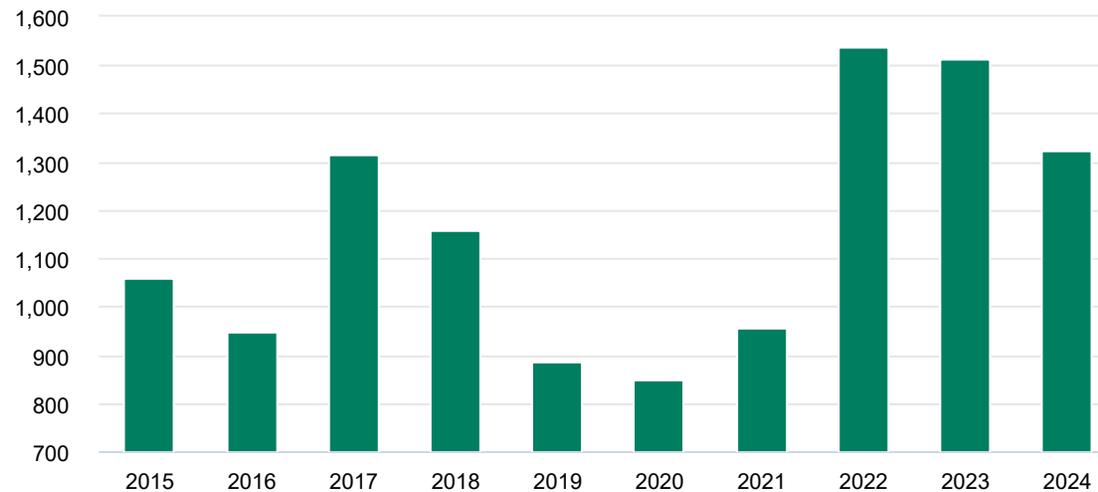


Exhibit D-11

**Ratio of General Bonded Debt Outstanding
Last Ten Years
(Unaudited)**

Year	General Obligation Bonds	Less: Amount Available In Debt Service Fund	Total	Percentage of Estimated Actual Value of Property ⁽¹⁾	Debt per Capita ⁽²⁾
2015	9,905,000	4,057,596	5,847,404	0.46%	111
2016	3,785,000	431,498	3,353,502	0.27%	63
2017	2,490,000	409,654	2,080,346	0.17%	39
2018	1,165,000	430,965	734,035	0.06%	14
2019	-	-	-	0.00%	-
2020	-	-	-	0.00%	-
2021	-	-	-	0.00%	-
2022	-	-	-	0.00%	-
2023	-	-	-	0.00%	-
2024	-	-	-	0.00%	-

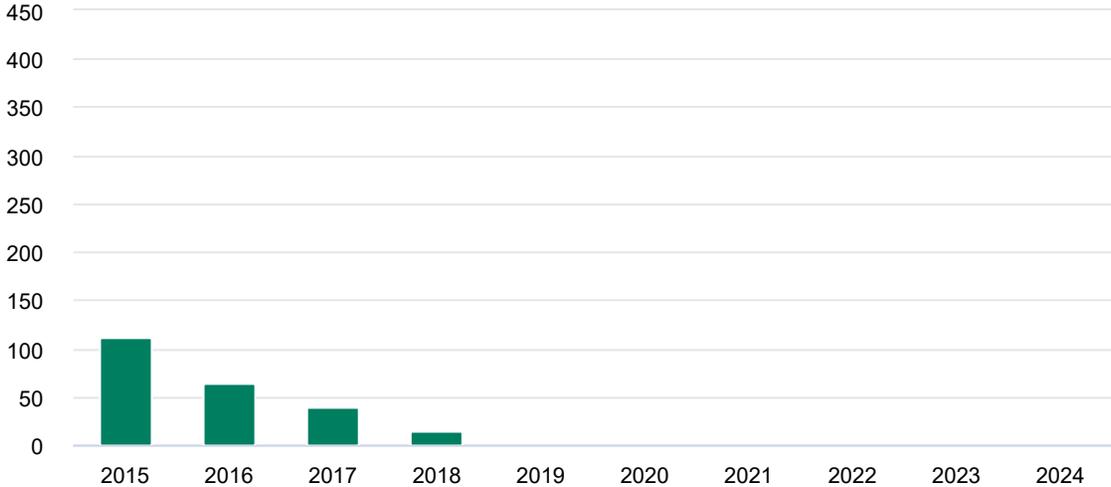
Source: Long-term debt note disclosure, Audited Comprehensive Annual Financial Reports. See Note 11.

Note: There is no general reserve fund requirement for excess revenue bonds in the State of Louisiana.

⁽¹⁾ See schedule of Assessed and Estimated Actual Value of Taxable Property. (Table E-5)

⁽²⁾ Population data can be found in the Schedule of Demographic and Economic Statistics.

Bonded Debt per Capita



**Direct and Overlapping Governmental Activities Debt
December 31, 2024
(Unaudited)**

Jurisdiction	Gross Debt Outstanding	Percentage Applicable To Government	Amount Applicable To Government
Direct:			
St. Charles Parish Government ⁽¹⁾			
2013 Public Improvement Sales Tax Series	\$ -	100%	\$ -
2019 Public Improvement Sales Tax Series	335,000	100%	335,000
2017 Limited Tax Revenue Bond	11,285,000	100%	11,285,000
Gomesa Revenue Bond	24,380,000	100%	24,380,000
Total Direct debt	\$ 36,000,000		\$ 36,000,000
Overlapping:			
St. Charles Parish School Board ⁽²⁾	\$ 93,876,925	100%	\$ 93,876,925
St. Charles Parish Sheriff ⁽²⁾	\$ 10,460,000	100%	\$ 10,460,000
Total Overlapping debt	\$ 104,336,925		\$ 104,336,925
Total Direct and Overlapping debt	\$ 140,336,925		\$ 140,336,925
2024 Population			50,620
Per Capita			\$ 2,772

⁽¹⁾ All General Obligation Bonds are secured by Ad Valorem Taxes.

⁽²⁾ Source: St. Charles Parish School Board Comprehensive Annual Financial Report - Statistical Section

Note: Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the parish. This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the residents and businesses of St. Charles Parish. This process recognizes that, when considering the government's ability to issue and repay long-term debt, the entire debt burden borne by the residents and businesses should be taken into account. However, this does not imply that every taxpayer is a resident, and therefore responsible for repaying the debt, of each overlapping government.

**Legal Debt Margin
Last Ten Years
(Unaudited)**

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Debt Limit *	\$ 136,303,122	\$ 135,468,929	\$ 133,260,763	\$ 136,708,179	\$ 152,431,070	\$ 166,870,620	\$180,232,498	\$ 170,328,629	\$ 193,144,116	\$ 234,547,953
Total net debt applicable to limit **	9,905,000	3,785,000	2,490,000	1,165,000	-	-	-	-	-	-
Legal Debt Margin	\$ 126,398,122	\$ 131,683,929	\$ 130,770,763	\$ 135,543,179	\$ 152,431,070	\$ 166,870,620	\$ 180,232,498	\$ 170,328,629	\$ 193,144,116	\$ 234,547,953
Total net debt applicable to the limit as a percentage of debt limit	7.27%	2.79%	1.87%	0.85%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Source: Long-term debt note disclosure, Audited Comprehensive Annual Financial Reports. See Note 11. St. Charles Parish Tax Collector, 2023 Tax Roll

* Legal debt limit is 10% of the assessed value of property for any one purpose.
 ** Total net debt applicable to limit for all purposes combined is based on ad valorem taxes.

Legal Debt Margin Calculation for Year 2024

Assessed value	\$ 2,242,913,466
Add back: homestead exemption	102,566,068
Total assessed value	\$ 2,345,479,534
Debt limit (10% of total assessed value)	234,547,953
Legal Debt Margin	\$ 234,547,953

**Dedicated Revenue Coverage
Last Ten Years
(Unaudited)**

Years	Gross Revenue ⁽¹⁾	Direct Operating Expenses ⁽²⁾	Net Revenue Available for Debt Service	Debt Service Requirements			Coverage
				Principal	Interest	Total	
Waterworks Utility System Fund							
2015	11,761,195	7,751,961	4,009,234	895,000	993,560	1,888,560	2.12
2016	13,702,857	8,332,611	5,370,246	935,000	792,302	1,727,302	3.11
2017	13,521,453	8,454,028	5,067,425	750,000	766,103	1,516,103	3.34
2018	13,701,303	8,623,579	5,077,724	765,000	750,202	1,515,202	3.35
2019	13,403,967	9,400,914	4,003,053	780,000	734,003	1,514,003	2.64
2020	14,177,652	9,279,855	4,897,797	800,000	718,203	1,518,203	3.23
2021	13,439,615	9,629,931	3,809,684	810,000	651,805	1,461,805	2.61
2022	16,240,253	8,404,641	7,835,612	1,125,000	510,249	1,635,249	4.79
2023	17,101,608	13,252,066	3,849,542	1,160,000	447,206	1,607,206	2.40
2024	21,072,978	12,576,414	8,496,564	1,205,000	420,404	1,625,404	5.23
Wastewater Utility System Fund							
2015	11,121,671	7,375,674	3,745,997	721,000	12,095	733,095	5.11
2016	9,695,349	8,177,790	1,517,559	313,000	-	313,000	4.85
2017	12,144,888	8,616,811	3,528,077	316,000	195	316,195	11.16
2018	11,763,610	8,650,202	3,113,408	318,000	1,167	319,167	9.75
2019	13,050,618	9,839,514	3,211,104	321,000	8,466	329,466	9.75
2020	14,456,185	10,272,276	4,183,909	440,000	24,210	464,210	9.01
2021	17,732,758	11,446,859	6,285,899	450,000	25,229	475,229	13.23
2022	19,034,039	10,376,242	8,657,797	561,000	43,145	604,145	14.33
2023	18,597,343	12,098,554	6,498,789	720,000	65,724	785,724	8.27
2024	21,173,362	11,726,759	9,446,603	1,169,000	63,602	1,232,602	7.66

⁽¹⁾ Source: Proprietary Funds - Combining Statement of Revenues, Expenses and Changes in Net Position (Operating revenues less sewer development revenues; non-operating revenues; capital contributions; and transfers in)

⁽²⁾ Source: Proprietary Funds - Combining Statement of Revenues, Expenses and Changes in Net Position (Operating expenses less depreciation; non-operating expenses less loss on disposition of fixed asset and bond interest)

Exhibit D-15

Demographic and Economic Statistics Last Ten Years (Unaudited)

Year	Population ⁽²⁾	Personal Income ⁽²⁾ (thousands of dollars)	Per Capita Personal Income ⁽²⁾	Median Age	School Enrollment ⁽¹⁾	Unemployment Rate
2015	52,745	2,394,880	45,347	37.2	9,757	5.8%
2016	52,812	2,428,261	45,883	37.4	9,779	5.4%
2017	52,923	2,495,000	47,299	37.2	9,646	4.6%
2018	52,749	2,609,760	49,353	37.6	9,626	4.3%
2019	52,879	2,636,925	49,660	37.9	9,681	4.1%
2020	53,100	2,816,129	53,148	38.0	9,797	8.4%
2021	52,987	2,975,918	56,921	38.4	9,721	5.5%
2022	52,282	2,940,903	57,667	38.6	9,455	3.2%
2023	50,998	3,046,287	60,180	39.1	9,397	3.1%
2024	50,620	-	-	-	9,241	3.7%

Sources:

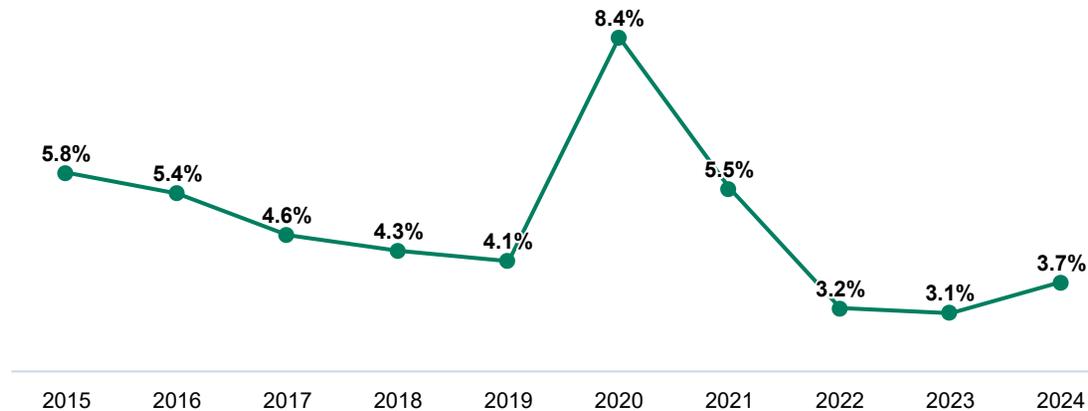
⁽¹⁾St. Charles Parish School Board Comprehensive Annual Financial Report - Statistical Section. Louisiana Department of Labor - Research & Statistics

⁽²⁾U.S. Department of Commerce - Bureau of Economic Analysis (Revisions for 2005-2008 personal income estimates were released April 22, 2010.

Additionally population and per capita personal income estimates were revised back to the year 2004.) Per capita personal income is total personal income divided by total midyear population.

* Data not available.

Unemployment Rate



**Principal Employers
Current Year and Nine Years Ago
(Unaudited)**

Employer	2024			2015		
	Employees	Rank	Percentage of Total Parish Employment	Employees	Rank	Percentage of Total Parish Employment
St. Charles Parish School Board	1,825	1	7.45%	1,782	1	7.04%
Shell Norco Refining	1,200	2	4.90%	805	3	3.18%
Dow St. Charles Operations	918	3	3.75%	997	2	3.94%
Entergy; Waterford 3	800	4	3.27%	650	4	2.57%
Monsanto -Bayer	703	5	2.87%	620	5	2.45%
St. Charles Parish Council	630	6	2.57%	571	6	2.26%
Valero St Charles	602	7	2.46%	567	7	2.24%
St. Charles Hospital	437	8	1.78%	500	8	1.98%
St. Charles Sheriff's Office	381	9	1.56%	430	9	1.70%
Southern Glazer's Wine & Spirits	328	10	1.34%	315	10	1.24%
Winn Dixie	275	11	1.12%	253	14	1.00%
Occidental Chemical	196	12	0.80%	285	12	1.13%
International Matex Tank Terminals	165	13	0.67%	-	-	0.00%
Randa Corporation	160	14	0.65%	259	13	1.02%
Bunge North America	158	15	0.65%	-	-	0.00%
Walmart	155	16	0.63%	310	11	1.22%
Motiva/Shell Chemical	-	0	0.00%	-	-	0.00%
	8,933		36.47%	8,344		32.97%

Source: St. Charles Parish School Board Comprehensive Annual Financial Report - Statistical Section.

**Full-time Equivalent Parish Employees by Function/Program
Last Ten Years
(Unaudited)**

	Full-time Equivalent Employees Allotted in Annual Budget									
	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
General Fund										
Animal Control	8.00	8.00	8.00	9.00	10.00	10.00	12.00	12.00	9.00	10.00
Coastal Zone Management	2.00	2.00	3.00	3.00	3.00	3.00	2.00	2.00	3.00	3.00
Community Action	7.61	7.57	7.74	9.12	8.88	8.10	8.77	12.10	12.30	12.87
Community Center	-	-	-	0.50	0.50	0.50	0.50	0.50	-	-
Community Serv. Block Grant	1.94	2.01	1.93	1.68	1.59	1.42	1.40	1.42	1.25	1.22
Constables & Justice of the Peace	14.00	14.00	14.00	14.00	14.00	14.00	14.00	14.00	14.00	14.00
Coroner	3.00	3.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
Council and Administration	19.00	20.00	20.00	20.00	20.00	20.00	21.00	21.00	21.00	21.00
District Attorney	9.00	9.00	9.00	9.00	9.00	9.00	-	-	-	-
District Court	4.56	4.56	4.58	4.59	4.59	4.60	3.00	3.04	5.00	5.46
Economic Development	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Emergency Preparedness	10.00	10.00	11.00	11.00	11.00	11.00	11.00	11.00	11.00	12.00
Energy Assistance	0.45	0.42	0.33	0.31	0.53	0.48	0.48	0.49	0.45	0.41
Finance	13.00	13.00	13.00	13.00	13.00	13.00	13.00	14.00	13.00	13.00
General Government Buildings	21.25	21.25	21.00	18.89	15.00	15.00	16.00	13.00	12.00	12.00
GIS Info Systems	-	1.20	3.20	3.20	3.20	3.50	5.20	5.20	5.20	5.20
Grants Administration	3.00	3.00	3.00	3.00	3.00	3.00	4.00	4.00	5.00	5.00
Home Program	1.00	1.00	1.00	1.00	1.00	1.00	1.36	1.00	1.00	0.50
ICC Building Code	3.00	3.00	3.00	6.00	3.00	3.00	3.00	3.00	4.00	3.00
Information Technology	5.20	4.00	3.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
Legal Services	3.00	3.00	3.00	2.00	2.00	2.00	5.00	5.00	5.00	5.00
Parish President	4.00	4.00	5.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00
Personnel	5.00	5.00	5.00	5.00	5.00	5.00	4.00	4.00	4.00	4.00
Planning and Zoning	17.30	15.30	15.30	14.30	14.30	14.30	14.30	15.30	17.30	16.30
Public Information Office	2.00	2.00	2.00	3.00	3.00	3.00	4.00	5.00	4.00	4.00
Purchasing	7.00	6.00	6.00	6.00	7.00	7.00	7.00	7.00	7.00	7.00
Registrar of Voters	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Risk Management	4.00	4.00	3.00	3.00	3.00	3.00	4.00	4.00	5.00	4.00
Total General Fund	174.31	172.31	176.07	180.59	175.59	174.90	175.01	178.05	179.50	178.96

**Full-time Equivalent Parish Employees by Function/Program (Continued)
Last Ten Years
(Unaudited)**

	Full-time Equivalent Employees Allotted in Annual Budget									
	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Special Revenue Funds										
Criminal Court Fund	2.44	2.44	2.42	2.41	2.40	2.40	1.99	1.95	-	0.53
Mosquito Control	1.01	0.67	0.67	1.01	1.01	1.01	1.00	1.01	1.35	1.01
Parks and Recreation	33.00	33.00	31.00	33.50	33.50	33.50	35.50	29.50	30.00	30.00
RSVP - Federal	0.53	0.53	0.53	0.52	0.53	0.53	0.53	0.46	0.50	0.50
RSVP - Local	1.47	1.47	1.47	1.48	1.47	1.47	1.47	1.54	1.50	1.50
RSVP - Nonfederal	1.00	1.00	1.00	1.00	-	-	-	-	-	-
Road and Drainage	174.70	175.70	189.20	194.20	191.20	197.60	205.20	208.20	224.20	232.20
Road Lighting	1.00	0.67	0.67	1.00	1.00	1.00	1.00	1.00	1.33	1.01
Workforce Investment Act	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	10.00	10.00
Total Special Funds	224.15	224.48	235.96	244.12	240.11	246.51	255.69	252.66	268.88	276.75
Enterprise Funds										
Wastewater Utility System	53.00	53.00	55.00	60.00	65.00	65.00	69.00	70.00	73.00	70.00
Waterworks Utility System	55.55	54.55	54.30	54.30	55.30	55.60	55.30	56.30	64.30	67.30
Solid Waste	0.99	0.66	0.66	0.99	0.99	0.99	1.00	0.99	1.32	0.99
Total Enterprise Funds	109.54	108.21	109.96	115.29	121.29	121.59	125.30	127.29	138.62	138.29
Total All Funds	508.00	505.00	522.00	540.00	537.00	543.00	556.00	558.00	587.00	594.00

Source: Various parish departments

Note: Elected employees are included in this table; since they are eligible for health, retirement and other benefits.

**Operating Indicators by Function/Program
Last Ten Fiscal Years
(Unaudited)**

Function / Program	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Primary Government:										
Governmental Activities:										
General Governmental										
Number of checks written yearly	26,212	25,793	26,579	28,860	28,381	27,653	26,657	25,436	24,053	22,626
Number of building permits issued	496	303	352	432	395	402	461	495	443	348
Number of purchase orders issued	9,323	9,755	9,771	9,792	9,672	*	8,245	8,554	8,998	9,275
Public Works										
Number of work orders issued	8,722	8,239	8,473	7,878	20,099	20,365	21,068	906	16,877	18,737
Number of street lights	141,089	141,951	142,813	143,282	*	*	*	*	*	*
Miles of Roads Maintained ⁽¹⁾	225.84	225.84	214.37	234.62	234.89	234.89	234.89	234.89	234.89	239.88
Access Roads/Roadways	-	-	18	18	18	18	17.65	17.65	17.65	17.65
Health and Welfare										
Number of meals served - Summer Food Program	7,675	7,340	5,163	5,758	5,612	-	3,238	3,143	3,121	4,055
Number of Members in Workforce Investment Act	6,528	7,907	5,173	6,358	6,358	69	60	477	754	591
Number of Graduates in Workforce Investment Act	72	45	38	*	42	18	16	26	47	34
Number of Retired Senior Volunteers	676	706	638	615	716	600	311	509	565	517
Culture and Recreation										
Number of participants in group sports										
Baseball - youth	1,307	1,261	1,317	1,448	1,416	188	1,056	1,279	1,117	1,442
Basketball - youth & adults	1,297	1,161	1,289	1,364	1,367	1,177	1,113	1,089	1,151	1,138
Cheerleading - youth	89	120	112	112	108	160	-	40	40	46
Football - youth & adults	703	550	694	646	619	320	-	188	240	250
Healthy Kids Running	-	216	220	253	267	-	-	558	634	637
Senior/Special Olympics	1,103	983	975	1,042	1,066	-	-	78	88	44
Softball - youth & adults	873	862	851	820	661	153	532	623	687	955
Soccer - youth	900	900	900	900	900	886	880	860	800	800
Tennis	100	133	95	80	105	-	56	52	-	187
Track - youth	45	48	70	56	53	-	48	55	60	42
Volleyball - youth	252	288	278	275	310	324	-	364	330	318
Number of Summer/Swamp camp participants	662	755	515	540	584	209	240	240	237	248

Operating Indicators by Function/Program (Continued)
Last Ten Fiscal Years
(Unaudited)

Function / Program	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Business - type Activities:										
Waterworks										
Number of metered customers	21,373	21,386	21,498	21,632	21,811	22,032	21,875	21,853	21,863	22,041
Water Consumption (million gallons per year)	2,282	2,171	2,147	2,160	2,167	2,185	1,888	2,042	2,156	2,196
Number of work orders issued	21,662	20,404	20,859	21,684	21,155	18,013	16,325	18,953	21,072	21,969
Wastewater										
Number of metered customers	18,503	18,487	18,574	18,708	18,855	19,043	18,869	18,863	18,869	19,033
Sewerage treatment (million gallons per year)	1,301	1,233	1,210	1,244	1,213	1,243	905	1,215	1,220	1,211
Number of work orders issued	1,704	1,782	1,825	1,450	1,758	1,748	1,693	1,097	1,198	1,879
Solid Waste Collection										
Waste collected (tons per year)	29,140	28,414	30,897	32,228	31,400	34,796	35,514	34,842	33,135	34,252
Residencies receiving services	18,390	18,390	17,577	18,300	18,778	18,778	18,711	18,678	18,678	18,678
Component Unit:										
Library Service District, No. 1										
Number of books owned	270,482	242,982	240,168	253,255	272,723	277,308	273,408	269,107	253,724	261,508
Number of registered borrowers	34,902	36,527	37,969	39,806	37,665	35,822	36,635	37,870	39,064	40,257
Number of items circulated	244,501	227,930	230,992	238,509	254,231	199,496	210,940	218,750	239,379	246,912

Source: Various Parish Departments

Note: Operating Indicators are not available for the public safety or economic development functions.

⁽¹⁾ Miles of streets include Parish owned and maintained streets only; major state highways are not included.

* Data Not Available.

** Park rentals are currently closed until matters are resolved.

2020 - Sport participation was low due to Covid-19 virus.

**Capital Asset Statistics by Function
Last Ten Fiscal Years
(Unaudited)**

Function / Program	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Primary Government:										
Governmental Activities:										
Public Safety										
Fire Stations	22	21	22	22	22	22	22	22	22	22
Fire Hydrants	525	525	530	542	548	548	548	571	571	601
Public Works										
Drainage Lines (miles)	40.56	40.56	41.41	41.53	41.6	41.6	41.6	43.48	43.48	45.64
Number of Pump Stations	52	52	53	55	55	55	55	58	58	58
Sidewalks (miles)	20.67	20.67	20.67	20.67	20.67	20.67	20.67	20.67	20.67	20.67
Number of Streetlights	864	864	876	907	917	917	917	979	979	1046
Culture and Recreation										
Parks owned	19	27	27	27	27	27	27	27	27	27
Parks maintained	41	52	52	52	52	52	55	56	56	56
Business-type Activities:										
Waterworks										
Plant Production Capacity (millions of gallons per day)	21	19	19	19	19	19	19	19	19	19
Water Mains (miles)	51.39	51.39	52.12	53.26	53.67	53.67	53.67	56	56	59.12
Water Storage Capacity (millions of gallons)	10.7	10.6	10.6	10.6	10.6	10.6	10.6	10.6	10.6	10.6
Wastewater										
Number of Lift Stations **	351	337	337	338	338	338	338	338	338	338
Sewer Lines (miles)	67.39	67.39	67.39	69.37	69.37	69.76	69.76	71.93	71.93	73.86
Maximum Daily Treatment Capacity (millions of gallons per day)	11.50	11.50	11.50	11.50	11.50	11.50	11.50	11.50	11.50	11.50
Component Unit:										
Library Service District, No. 1 Number of Libraries	6	6	6	6	6	6	6	6	6	6

Source: Annual Road Maintenance Manual

Various Parish departments

Note: Capital asset indicators are not available for the general government, health and welfare, economic development, or solid waste functions.

* Data not available

** Prior to 2008, lift stations located on Bayou Gauche Island were not included in statistical information.

⁽¹⁾ Miles of streets include Parish owned and maintained streets only; major state highways are not included.

**Schedule of Insurance Policies in Force
December 31, 2024
(Unaudited)**

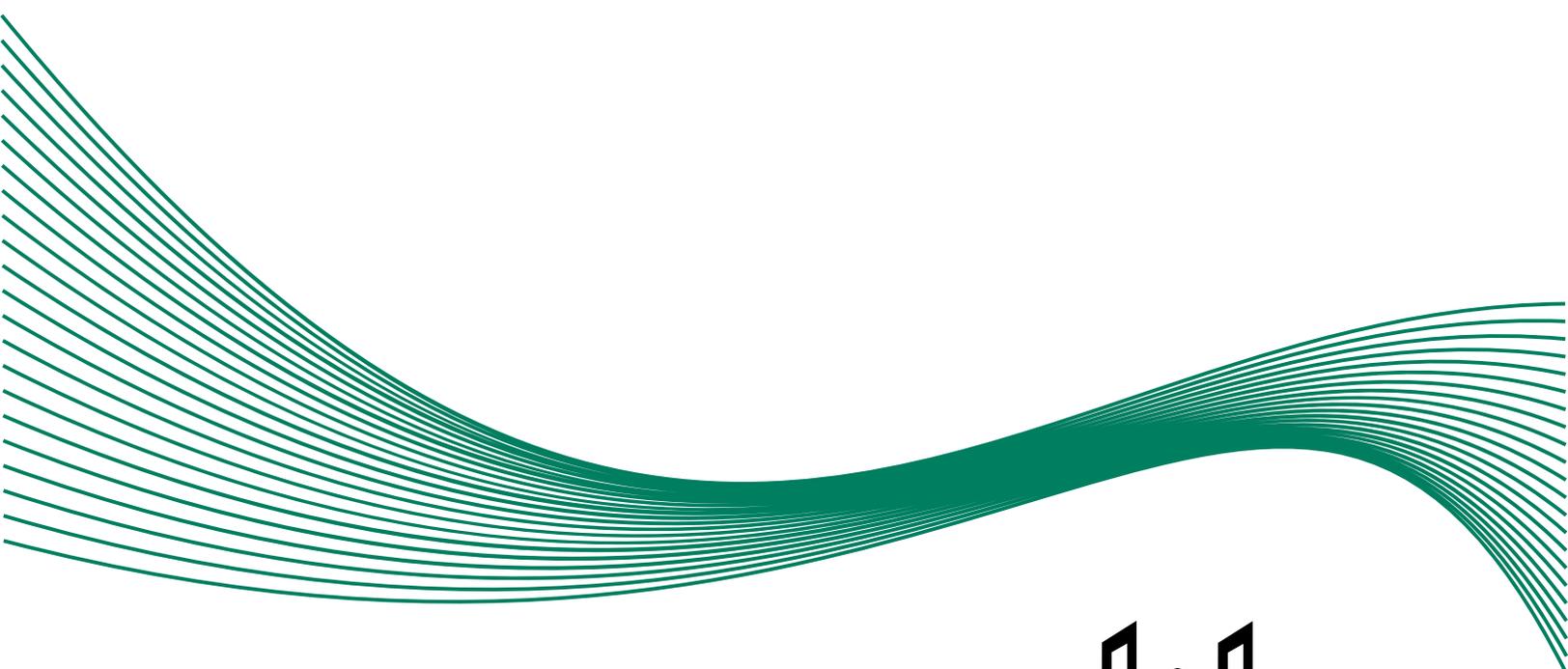
Kind of Insurance Coverage	Insurance Company	Policy Amount	Policy Expiration
Excess Property	AmRisk Insurance, LLC	152,476,720	05/01/25
Flood Insurance	Wright National Flood Insurance Company	14,893,000	09/10/25
Automobile Liability and Collision	American Alternative Insurance Corp.	10,000,000	05/01/25
General Liability	American Alternative Insurance Corp.	10,000,000	05/01/25
Public Officials and Employees Liability	American Alternative Insurance Corp.	10,000,000	05/01/25
Terrorism Insurance	Lloyds of London	5,000,000	05/01/25
Workers Compensation	Parish Government Risk Management Agency		05/01/25
Bodily Injury by:			
Accident each		1,000,000	
Disease each		1,000,000	
Disease limit		1,000,000	
Excess Umbrella	American Alternative Insurance Corp.	10,000,000	05/01/25
Boiler & Machinery	Hartford Steam Boiler	50,000,000	05/01/25

The above policy amounts are the amounts of coverage for the Parish of St. Charles. The Consolidated Waterworks and Wastewater District No. 1 is covered by the Parish's policy.

Source: Various Parish Departments

CONTENTS & GLOSSARY

Annual Budget 2026



Glossary

1/2% Public Improvement Sales Tax Reserve Fund – A Debt Service fund which was established pursuant to ordinances authorizing the issuance of One-Half percent Public Improvement sales tax bonds. Monies in this fund will be used in the event sufficient sales tax revenues are not available for retirement of bonds in the One-Half percent Public Improvement sales tax sinking fund.

1/2% Public Improvement Sales Tax Sinking Fund – A Debt Service fund which accounts for the retirement of Public Improvement sales tax Refunding Series 2002 bonds dated March 6, 2002. Financing is provided by a One-Half percent Parish sale tax.

1/8% Public Improvement Sales Tax Reserve Fund – A Debt Service fund which was established pursuant to ordinances authorizing the issuance of One-Eighth percent Public Improvement sales tax bonds for the purpose of paying the debt service on One-Eighth percent Public Improvement sales tax bonds in the event sufficient One-Eighth percent sales tax revenues are not available for the retirement of bonds in the Public Improvement One-Eighth percent sales tax bond sinking.

1/8% Public Improvement Sales Tax Sinking Fund – A Debt Service fund which accounts for the retirement of the Public Improvement Sales Tax Revenue Bonds dated June 1, 2007. Funding is provided by a One-Eighth percent Parish sales tax.

3/8% Public Improvement Sales Tax Reserve Fund – A Debt Service fund which was established pursuant to ordinances authorizing of Three-Eighth percent Public Improvement sales tax bonds, the Public Improvement Three-Eighth sales tax reserve fund was established. Monies in this fund will be used in the event sufficient sales tax revenues are not available for retirement of bonds in the Public Improvement Three-Eighth percent sales tax bond sinking fund.

3/8% Public Improvement Sales Tax Sinking Fund – A Debt Service fund which accounts for the retirement of the Public Improvement Sales Tax Series 2003 bonds dated July , 2003. Financing is provided by a Three-Eighth percent Parish sales tax.

Balanced Budget – A budget for which revenues are equal to expenditures, thus a budget with no deficit but with the possibility of a surplus.

Capital Expenditure – Expenditures creating future benefits. A capital expenditure is incurred when a government spends money either to buy fixed assets or to add to the value of an existing fixed asset with a useful life extending beyond the calendar year. To be classified as a capital expenditure, the item in question must be greater than \$5,000 in value and have an estimated useful life of a minimum of 5 years. Depreciation on all capital assets, excluding land, is calculated on the straight-line method over the following useful lives.

Buildings	10-40 years
Improvements Other than Buildings	10-40 years
Machinery and Equipment	5-10 years
Infrastructure	25-70 years

Capital Projects Fund – Governmental fund used to account for the construction or acquisition of fixed assets, such as buildings, equipment and roads. Depending on its use, a fixed asset may instead be financed by a special revenue fund or a proprietary fund. A capital project fund exists only until completion of the project. Fixed assets acquired and long-term debts incurred by a capital project are assigned to the government’s General Fixed Assets and Long-Term Debts.

Consolidated Waterworks District No. 1 Fund – A Proprietary fund which is funded through user fees. St. Charles Parish Department of Waterworks has two surface treatment plants (East and West bank) treating Mississippi River water for use by the entire Parish. On average, the department produces 3.2 billion gallons of water annually.

Council on Aging Fund – A Special Revenue fund which is dedicated for the purpose of paying the cost of programs administered by the Council on Aging. Financing is provided by ad valorem tax and investment earnings.

Criminal Court Fund – A Special Revenue fund that was established under Section 571.11 of Title 15 of the Louisiana Revised Statutes of 1950, which provides that fines and forfeitures imposed by District Courts and District Attorney’s conviction fees in criminal cases be transferred to the Parish treasurer and deposited into a special “Criminal Court

Fund” account to be used for the expenses of the criminal court of the Parish. The statutes also requires that one half of the fund balance remaining in the Criminal Court Fund at December 31, of each year be transferred to the Parish General Fund.

Debt Service Fund – Governmental Fund used to account for money that will be used to pay the interest and principal of long-term debts. Bonds used by a government to finance major construction projects, to be paid by tax levies over a period of years, require a debt service fund to account for their repayment. The debts of special assessment and proprietary funds are serviced within those funds, rather than by a separate debt service fund.

Enterprise Fund – A government owned fund that sells goods and services to the general public. These funds must abide by the same generally accepted accounting principles that private companies do.

Fire Protection Fund – A Special Revenue fund which is dedicated for the purpose of acquiring, constructing, improving, maintaining and/or operating fire protection facilities and equipment in and for St. Charles Parish. Financing is provided primarily by ad valorem, sales and use taxes.

Front Foot Assessment Project Fund – A Capital Project fund which accounts for the maintenance and repair of public improvements funded through various front foot assessment programs in the Parish.

Fund Balance – The difference between the assets and liabilities in a governmental fund.

General Fund – The primary governmental type fund of St. Charles Parish Government. All assets and liabilities of St. Charles Parish that are not assigned to a special purpose fund, such as Special Revenue, Propriety, Debt Service or Capital Project Funds are accounted for in the Parish’s General Fund. It provides the resources necessary to sustain the day to day activities and thus pays all administrative and operating expenses. It is used to account for the general operations and activities not requiring the use of other funds.

Government Building M&O Fund – A Special Revenue fund which is dedicated for the purpose of improving, maintaining and/or operating public buildings of the Parish and acquiring, constructing, improving, maintaining and/or operating a 911 emergency telephone system, including the payment of necessary dispatch personnel.

Governmental Funds – Account for tax supported activities of a Government.

Health Unit Fund – A Special Revenue fund which accounts for the financial activities related to improving, maintaining, operating and supporting public health unit facilities in the Parish. Financing is provided by ad valorem tax and investment earnings.

Last Adopted Budget – Represents the prior year’s original adopted budget plus any amendments made to the budget throughout the year that were adopted by the Parish Council.

LCDBG Public Facilities Construction Fund – A Capital Project fund which accounts for the portion of costs associated with improvements to and construction of new public infrastructure that are funded throughout the Louisiana Community Development Block Grant program.

Modified Accrual Basis of Accounting – method of accounting that involves recognizing revenue when it becomes both available and measurable, rather than when it is earned. Expenditures are recognized when the related liability is incurred.

Mosquito Control Fund – A Special Revenue fund which is dedicated for the purpose of abatement, control, eradication and study of mosquitoes and other arthropods and all activity incidental thereto. Financing is provided by ad valorem tax and investment earnings.

Original Budget – Represents the prior year’s original adopted budget.

Parish Transportation Fund – A Special Revenue fund that accounts for the construction, maintenance, and operation of the Parish roads and drainage, and assists in the cost of providing public transit. Financing is provided by the State Parish Transportation Act.

Proposed Budget – Represents the current budget to be adopted.

Proprietary Fund – Funds that are used for services provided to the public on a user charge basis, similar to the operation of a commercial enterprise. Water, solid waste, and sewage utilities are the enterprise funds used by St. Charles Parish.

- Recreation Facilities Construction Fund** – A Capital Project fund which accounts for the construction cost of acquiring land and improving and developing Parish recreational facilities. Financing is provided by recreation fees as set forth in the Parish subdivision regulation ordinance.
- Recreation Fund** – A Special Revenue fund which is funded primarily by ad valorem tax. It offers a variety of recreational activities for youth, adults and seniors. The department currently maintains an inventory of 60 park sites that are located throughout the Parish; these sites include sport fields, multi-use fields, multi-use paths, playground equipment, boat launches, pavilions, tennis courts, basketball courts, concession stands and restrooms. The department maintains 313 acres of land at these parks, which includes grass cutting, weed control, ant control, maintaining and upgrading of existing structures and facilities, and preparation of athletic fields for our sports programming.
- Retired Senior Volunteer Fund** – A Special Revenue fund accounts for the financial activities of the program operating under the authority of Title II, Part A, Section 201 of the Domestic Volunteer Service Act of 1973. Financing is provided by transfers from the General Fund, but also from federal, state, local and United Way grant programs.
- Road and Drainage Fund** – The largest Special Revenue fund, which is comprised of the Parish’s Public Works’ department. Public Works maintains and improves critical Parish wide infrastructure such as roads, the storm water pumping network and grass cutting on Parish property and right of ways. Over 195 miles of roadways of varying surfaces such as concrete, asphalt and limestone are maintained. Public Works also maintains 48 drainage pump stations, 40 miles of major conveyance canals and 390 miles of drainage ditches/subsurface drainage. Financing is provided by two primary sources- ad valorem tax and the one-percent sales tax. In addition, it receives funding through grants for capital projects.
- Road Lighting District #1** – A Special Revenue fund that accounts for the maintenance and operation of public lighting within the boundaries of District No. 1. Financing is provided by a specific ad valorem tax and state revenue sharing funds. In addition, the fund received miscellaneous revenues and investment earnings.
- Sewer General Obligation Sinking Fund** – A Debt Service fund which accounts for the retirement of the General Obligation Refunding Series 2003 bonds dated December 1, 2003. Financing is provided by ad valorem tax and investment earnings.
- Solid Waste Collection & Disposal Fund** – A Proprietary fund which is funded through user fees. This fund represents the collection and disposal of solid waste. The services provided are through a third party vendor who provided trash and debris pick-up services twice a week. The contract with this vendor is monitored by the Parish’s Contract Monitor’s Office.
- Special Revenue Fund** – Governmental funds that account for the use of revenue earmarked by law for a particular purpose.
- Structurally Balanced Budget** – The structural budget balance represents what government revenues and expenditure would be if output were at its potential level.
- Trust Fund** – Trust funds are earmarked for specific programs and purposes in accordance with a statute that designates the fund as a trust. Its statutory designation distinguishes the fund as a trust rather than a special fund.
- Wastewater Fund** – A Proprietary fund which is funded through user fees. The department maintains approximately 315 lift stations, 67.17 miles of sewer lines, two mechanical treatment plants and one oxidation pond. These treatment facilities have a capacity of 9.3 million gallons per day.
- Westbank Hurricane Protection Levee Fund** – A Capital Project fund which accounts for the cost of mitigation, appraisals, surveying, land acquisition, geotechnical, grubbing and clearing, flowage easements, construction of infrastructure, and other related costs to complete the Westbank Hurricane Protection Levee. Financing is provided through transfers from the General Fund; a Cooperative Endeavor Agreements with the State of Louisiana, Coastal Protection and Restoration Authority; and an Intergovernmental Agreement with the State of Louisiana – Department of Transportation and Development.
- Workforce Investment Act** – A Special Revenue fund that is a grant recipient and administrative entity for the Workforce Investment and St. James. The Workforce Investment Act was established by Public Law 105-220 on August 7, 1998. Funding is provided by grants from the United States Department of Labor through the Louisiana Department of Labor.

