



# AGENDA

## Workshop Meeting

2:00 PM - Tuesday, September 23, 2025

City Council Chambers, Bossier City Hall  
620 Benton Road, Bossier City, Louisiana

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Page

### I. CALL TO ORDER

### II. WORKSHOP BUSINESS

- 2 - 131      1.      Budget Workshop for the City of Bossier City 2026 Proposed Budget  
[Budget Workshop - 2026 Proposed Budget - Pdf](#)

### III. ANNOUNCEMENTS

### IV. ADJOURN



City of Bossier City  
**ITEM FACT SHEET**  
Workshop

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**Meeting Date:** Budget Workshop - Sep 23 2025  
**Department:** Finance  
**Prepared by:** Angela Williamson, Finance Director  
**Sponsor:** Angela Williamson, Finance Director  
**Submitted:** September 18, 2025

☐ **NOTED:** ☒ **RECOMMENDED BY:**

  
Thomas Chandler, Mayor

**TITLE:**

Budget Workshop for the City of Bossier City 2026 Proposed Budget

**COUNCIL DATE REQUESTED:**

Budget Workshop - Sep 23 2025

**ATTACHMENTS:**

[Budget Assumptions - 2026 Proposed Budget](#)  
[City of Bossier City 2026 Proposed Budget](#)

**Reviewed By:**

Angela Williamson, Finance Director  
Richard Ray, ACA  
Thomas Chandler, Mayor  
Emily Pitts, Administrative Assistant  
Phyllis McGraw, City Clerk

Approved - Sep 18 2025  
Approved - Sep 18 2025  
Approved - Sep 18 2025  
Approved - Sep 18 2025  
Approved - Sep 22 2025

## 2026 Proposed Budget Assumptions

### 1) Overview

- 2026 proposed General Fund revenue is 14.8% greater than the 2025 Amended Budget.
- 2026 Proposed Sales Tax Revenue is 4.5% higher than the 2025 Budget.
- 2026 proposed General Fund expenses are 4.29% higher than the 2025 Revised Budget.
- Individual Department budgets were largely unchanged from their current budgets with the exception of some restructuring (noted below).

### 2) Group Benefits

- Approximately a 10% increase (\$1,465,000)
- Total cost per employee = \$16,466/year
  - Health = \$15,712/year
  - Vision, Dental, & Life = \$754/year
- Tiered benefit plan implemented on January 1, 2026:
  - Higher deductible will be standard
  - Lower deductible plan will be available at additional cost
  - Savings directed back to employees utilizing higher deductible option will average \$150/month

| Current                                                                 | EE    | ES    | EC    | FA    | New Option                                                                | EE   | ES    | EC    | FA    |
|-------------------------------------------------------------------------|-------|-------|-------|-------|---------------------------------------------------------------------------|------|-------|-------|-------|
| Deductible =<br>\$500/\$1,000<br>Out of Pocket Max =<br>\$2,500/\$4,500 | \$130 | \$800 | \$765 | \$830 | Deductible =<br>\$1,000/\$2,000<br>Out of Pocket Max =<br>\$4,500/\$9,000 | \$25 | \$500 | \$460 | \$515 |

- The Administration would like to repeal the permanent Public Health and Safety Trust Fund that was created from the sale of Bossier Medical Center in 1999.
  - This will require a vote of the citizens (ideally in May).
  - \$18,000,000 is in the permanent trust fund and the City is only allowed to use interest earned on these funds.
  - Removing the permanent trust fund will allow the City Council to control the principal amount via ordinance.
  - We would like to use \$2,000,000 to fully-fund the City's Health Insurance Fund that was established by Ordinance 156 of 2023.
  - This will allow the City more control over employees' contribution rates for health insurance.

### 3) General Insurance

- An extensive internal review of the City's policies and coverages was conducted and resulted in a savings of over \$3,500,000.
- Estimated premiums for renewal for 2026 is \$2,500,000.

- Claims, legal fees, & administrative fees have a budgeted increase of approximately \$460,000.

**4) Salary Increases** (total = \$3,480,519)

- The full amount of raises given to employees in 2025 was not included in the 2025 Budget.
  - Total cost of 2025 raises = \$5,652,002
  - 2025 budgeted amount for raises = \$3,312,535
  - Additional amount in 2026 Proposed Budget that was not included in 2025 Budget = \$2,339,467
- The 2026 Proposed Budget includes the State-mandated 2% cost-of-living adjustment for Civil Service Police and Fire (\$807,646).
  - Fire/EMS = \$423,943
  - Police = \$383,703
- The 2026 Proposed Budget includes 2% cost-of-living adjustments for non-civil service (\$333,406).
- The Administration intends to update the 2024 Salary Study in the third quarter of 2026 to determine if all employees remain at or above the Market Minimum.

**5) Retirement**

- 2% decrease overall (approximately \$236,000)
  - MPERS decrease of 2.125%
  - MERS decrease of 0.5%
  - FRS unchanged

**6) Sales Tax**

The 2026 projected Sales Tax revenue is 4.5% higher than the 2025 Revised budget (conservative estimate based on actual revenue trends).

**7) Manning Changes**

Total Manning in the 2026 Proposed Budget is 709, which is unchanged from the 2025 Revised Budget. Departmental changes include:

- Department 13 created – Property Tax & Licenses (Charter Section 16.01)
  - 1 position from Finance & 2 positions from Sales Tax Administration
- Fund 620 (Public Services & Sanitation) now includes only Sanitation
  - Herbicide & Mosquito Control, Street Sweeping & Grass Cutting, and Animal Control all moved to the General Fund under Department 25 - Public Works (Charter Section 19.01)
  - 29 positions moved to Public Works Department General Fund
    - Requires repeal of Ordinance 125 of 2001
  - 2 laborer positions + 2 part-time positions converted to Assistant Director (Charter Section 19.02)

- Project Coordinator position added to Public Affairs (Charter Section 7.04)
  - Current Office Manager will assume role of Executive Assistant to the Mayor and also maintain duties as Office Manager
- Civic Center changed one position from Booking Manager to Executive Director (Charter Section 14.02)
  - Executive Director will fill Booking Manager role
- Building Maintenance Director classified as department head (Charter Section 10.02). This department has been overseen by Fire Chief.

## 8) Fund Balance

- Current Fund Balance (as of 12/31/24) is \$57,241,155.
- An additional \$2,000,000 is projected to be added at the end of 2025.
- Ordinance 41 of 2014 required 15% of Budgeted Expenses be maintained in the General Fund balance.
  - Required amount = \$12,105,510 based on 2026 Proposed Budget
  - 2026 Budgeted Fund Balance is \$59,790,000.

## 9) Additional Notes

- The 2026 Proposed Budget is based on rolling property millages forward in 2026. However, this may not be necessary if revenues exceed budgeted amounts enough to cover the additional revenue generated from the roll-forward (approximately \$800,000). This will be evaluated at the end of the second quarter.
- The majority of the Parkway Capital Fund will be transferred to the General Fund to cover increased expenses due to pay raises from 2025 and cost-of-living adjustments for all employees in 2026.
- The 2026 Proposed Budget includes the following revenue for Capital Accounts:

|                   |              |                                                                         |                     |
|-------------------|--------------|-------------------------------------------------------------------------|---------------------|
| Riverboat Capital | \$11,555,000 | -\$8,985,000 (debt service)                                             | \$2,515,000         |
| Parkway Capital   | \$11,411,400 | -\$9,576,400<br>(transfer to General Fund)<br>-\$915,000 (debt service) | \$940,000           |
| Sales Tax Capital | \$9,741,000  |                                                                         | \$9,741,400         |
|                   |              |                                                                         | <b>\$13,196,400</b> |

- The 2026 Proposed Budget moved all divisions of Public Works, except for Sanitation, to the General Fund.
- Sanitation will remain an enterprise fund and it will be funded by fees for curbside garbage collection and solid waste disposal.
- Contract mowing services was increased by \$325,000 to address major thoroughfares throughout the City to enable the Public Works Department to focus on other areas and issues.
- Savings of \$374,803.75 in 2026 to Riverboat Capital due to refund of bonds (reduced total debt service payment).

# City of Bossier City

## Summary of Position Allocation 2026

### General Fund Positions

|                                     | 2025<br>Budgeted | Changes   | 2026<br>Budgeted | Elected<br>Officials |
|-------------------------------------|------------------|-----------|------------------|----------------------|
| 1 City Council                      | 9                | 0         | 9                | 7                    |
| 2 Public Affairs Department         | 5                | 0         | 5                | 1                    |
| 3 Finance Department                | 9                | (1)       | 8                | 0                    |
| 4 Purchasing Division               | 2                | 0         | 2                | 0                    |
| 5 Human Resources Department        | 4                | 0         | 4                | 0                    |
| 6 Legal Department                  | 5                | 0         | 5                | 0                    |
| 7 City Court                        | 13               | 0         | 13               | 1                    |
| 8 City Marshal                      | 16               | 0         | 16               | 1                    |
| 9 Community Development Department  | 3                | 0         | 3                | 0                    |
| 10 Fleet Services Department        | 15               | 0         | 15               | 0                    |
| 11 Building Maintenance Department  | 6                | 0         | 6                | 0                    |
| 12 Information Services Division    | 9                | 0         | 9                | 0                    |
| 13 Property Tax and Licenses        | 0                | 3         | 3                | 0                    |
| 15 Engineering Department           | 10               | 0         | 10               | 0                    |
| 16 Traffic Engineering Division     | 7                | 0         | 7                | 0                    |
| 17 Permits and Inspections Division | 10               | 0         | 10               | 0                    |
| 20 Police Department                | 214              | 0         | 214              | 0                    |
| 21 Fire Department                  | 206              | 0         | 206              | 0                    |
| 25 Public Works Department          | 3                | 20        | 23               | 0                    |
| 26 Streets Division                 | 5                | (1)       | 4                | 0                    |
| 30 Animal Services Division         | 0                | 10        | 10               | 0                    |
| 32 Parks and Recreation Department  | 31               | 0         | 31               | 0                    |
| <b>Total General Fund</b>           | <b>582</b>       | <b>31</b> | <b>613</b>       | <b>10</b>            |

### Department of Public Utilities

|                                           |           |          |           |          |
|-------------------------------------------|-----------|----------|-----------|----------|
| 61 Water Administration Division          | 2         | 0        | 2         | 0        |
| 63 Water Treatment Division               | 12        | 0        | 12        | 0        |
| 64 Transmission and Distribution Division | 9         | 0        | 9         | 0        |
| 66 Customer Service Division              | 17        | 0        | 17        | 0        |
| 71 Sewer Administration Division          | 0         | 0        | 0         | 0        |
| 72 Red River Treatment Division           | 8         | 0        | 8         | 0        |
| 73 Sewer Collections Division             | 5         | 0        | 5         | 0        |
| 74 Lift Station Division                  | 10        | 0        | 10        | 0        |
| 75 Northeast Treatment Plant Division     | 6         | 0        | 6         | 0        |
| 76 Environmental Affairs Division         | 3         | 0        | 3         | 0        |
| <b>Total Public Utilities</b>             | <b>72</b> | <b>0</b> | <b>72</b> | <b>0</b> |

|                                           | 2025<br>Budgeted | Changes     | 2026<br>Budgeted | Elected<br>Officials |
|-------------------------------------------|------------------|-------------|------------------|----------------------|
| <b>Department of Public Works</b>         |                  |             |                  |                      |
| 27 Sanitation Division                    | 13               | (7)         | 6                | 0                    |
| 28 Herbicide/Mosquito Division            | 1                | (1)         | 0                | 0                    |
| 29 Street Sweeping/Grass Cutting Division | 11               | (11)        | 0                | 0                    |
| 30 Animal Services Division               | 10               | (10)        | 0                | 0                    |
| <b>Total Sanitation</b>                   | <u>35</u>        | <u>(29)</u> | <u>6</u>         | <u>0</u>             |

|                                      |           |            |          |          |
|--------------------------------------|-----------|------------|----------|----------|
| <b>Department of Finance</b>         |           |            |          |          |
| 81 Sales Tax Administration Division | 11        | (2)        | 9        | 0        |
| <b>Total Sales Tax</b>               | <u>11</u> | <u>(2)</u> | <u>9</u> | <u>0</u> |

|                                |          |          |          |          |
|--------------------------------|----------|----------|----------|----------|
| <b>Civic Center Department</b> |          |          |          |          |
| 54 Civic Center                | 2        | 0        | 2        | 0        |
| <b>Total Civic Center</b>      | <u>2</u> | <u>0</u> | <u>2</u> | <u>0</u> |

|                                         |          |          |          |          |
|-----------------------------------------|----------|----------|----------|----------|
| <b>Metropolitan Planning Commission</b> |          |          |          |          |
| Metropolitan Planning Commission        | 7        | 0        | 7        | 0        |
| <b>Total MPC</b>                        | <u>7</u> | <u>0</u> | <u>7</u> | <u>0</u> |

#### SUMMARY BY FUND ALLOCATION

|                                  | 2024<br>Budgeted | Changes  | 2025<br>Budgeted |
|----------------------------------|------------------|----------|------------------|
| General Fund                     | 572              | 31       | 603              |
| General Fund - Elected Officials | 10               | 0        | 10               |
| Water                            | 40               | 0        | 40               |
| Sewer                            | 32               | 0        | 32               |
| Sanitation                       | 35               | (29)     | 6                |
| Consolidated Sales Tax           | 11               | (2)      | 9                |
| Civic Center                     | 2                | 0        | 2                |
| Metropolitan Planning Commission | 7                | 0        | 7                |
|                                  | <u>709</u>       | <u>0</u> | <u>709</u>       |

**City of Bossier City  
Budget Summary**

| <b>Funds</b>                     | <b>Total Expenditures</b> |                    | <b>% Change</b> |
|----------------------------------|---------------------------|--------------------|-----------------|
|                                  | <b>2025</b>               | <b>2026</b>        |                 |
| General Fund                     | 77,211,429                | 80,520,901         | 4.29%           |
| Metropolitan Planning Commission | 1,125,463                 | 1,035,487          | (7.99%)         |
| Community Development            | 600,000                   | 640,000            | 6.67%           |
| Diversion Program                | 150,000                   | 150,000            | 0.00%           |
| Civic Center                     | 600,613                   | 638,110            | 6.24%           |
| Hotel/Motel Taxes                | 1,052,500                 | 807,500            | (23.28%)        |
| Disaster Reserve                 | 8,000                     | 8,000              | 0.00%           |
| Fire Improvements and Operations | -                         | -                  | 0.00%           |
| Jail and Municipal Buildings     | 380,953                   | 215,000            | (43.56%)        |
| Streets and Drainage             | 3,582,368                 | 1,700,000          | (52.55%)        |
| Water                            | 16,296,870                | 17,176,859         | 5.40%           |
| Sewer                            | 15,243,143                | 16,023,695         | 5.12%           |
| Emergency Medical Services       | 10,168,220                | 9,942,655          | (2.22%)         |
| Sanitation                       | 10,267,491                | 6,323,389          | (38.41%)        |
| Consolidated Sales Tax           | 135,807,290               | 141,683,405        | 4.33%           |
| Riverboat Gaming Trust           | 35,000                    | 35,000             | 0.00%           |
| Public Health and Safety Trust   | 25,000                    | 25,000             | 0.00%           |
| Arena Operations                 | 5,735,367                 | 6,467,052          | 12.76%          |
| <b>Total</b>                     | <b>278,289,707</b>        | <b>283,392,053</b> | <b>1.83%</b>    |

**Manning Levels  
By Fund**

|                                        | <b>2025</b> | <b>2026</b> |
|----------------------------------------|-------------|-------------|
| General Fund                           | 572         | 603         |
| General Fund - Elected Officials       | 10          | 10          |
| Water                                  | 40          | 40          |
| Sewer                                  | 32          | 32          |
| Sanitation                             | 35          | 6           |
| Consolidated Sales Tax                 | 11          | 9           |
| Civic Center                           | 2           | 2           |
| Metropolitan Planning Commission (MPC) | 7           | 7           |
| <b>Total</b>                           | <b>709</b>  | <b>709</b>  |



**General Fund  
Summary of Revenues and Expenditures**

|                                                                                                 | <b>2024<br/>Actual</b> | <b>2025<br/>Amended<br/>Budget</b> | <b>6/30/2025<br/>Year to Date<br/>Actual</b> | <b>2025<br/>Estimated<br/>Remainder</b> | <b>2025<br/>Estimated<br/>Total</b> | <b>2026<br/>Proposed<br/>Budget</b> |
|-------------------------------------------------------------------------------------------------|------------------------|------------------------------------|----------------------------------------------|-----------------------------------------|-------------------------------------|-------------------------------------|
| <b>Revenues</b>                                                                                 |                        |                                    |                                              |                                         |                                     |                                     |
| Property Taxes                                                                                  | 17,203,790             | 17,413,336                         | 488,229                                      | 17,487,489                              | 17,975,718                          | 18,450,000                          |
| Sales Taxes                                                                                     | 34,155,321             | 29,816,065                         | 17,591,397                                   | 17,591,397                              | 35,182,794                          | 35,399,200                          |
| Other Taxes                                                                                     | 5,986,151              | 5,780,000                          | 1,559,636                                    | 4,303,425                               | 5,863,061                           | 5,690,000                           |
| Licenses and Permits                                                                            | 4,862,053              | 4,806,229                          | 3,678,640                                    | 739,496                                 | 4,418,136                           | 4,063,500                           |
| Intergovernmental                                                                               | 3,290,775              | 3,548,871                          | 1,413,944                                    | 1,928,419                               | 3,342,363                           | 3,635,920                           |
| Fees and Rentals                                                                                | 1,380,486              | 1,466,100                          | 674,375                                      | 849,540                                 | 1,523,915                           | 5,190,210                           |
| Fines and Penalties                                                                             | 927,463                | 650,000                            | 319,674                                      | 447,544                                 | 767,218                             | 651,000                             |
| Investment Earnings (Losses)                                                                    | 1,932,956              | 950,000                            | 596,974                                      | 596,973                                 | 1,193,947                           | 950,000                             |
| Other Income                                                                                    | 44,915                 | 93,900                             | 25,837                                       | 25,833                                  | 51,670                              | 50,000                              |
| <b>Total Revenues</b>                                                                           | <b>69,783,910</b>      | <b>64,524,501</b>                  | <b>26,348,706</b>                            | <b>43,970,116</b>                       | <b>70,318,822</b>                   | <b>74,079,830</b>                   |
| Transfers In                                                                                    | 7,202,044              | 6,890,692                          | 3,474,814                                    | 3,415,878                               | 6,890,692                           | 6,626,582                           |
| <b>Total Revenues and Transfers In</b>                                                          | <b>76,985,954</b>      | <b>71,415,193</b>                  | <b>29,823,520</b>                            | <b>47,385,994</b>                       | <b>77,209,514</b>                   | <b>80,706,412</b>                   |
| <b>Expenditures</b>                                                                             |                        |                                    |                                              |                                         |                                     |                                     |
| General Government                                                                              | 14,310,003             | 17,711,121                         | 7,884,411                                    | 8,507,241                               | 16,391,652                          | 21,768,485                          |
| Public Safety                                                                                   | 41,216,187             | 47,679,305                         | 21,971,734                                   | 25,453,393                              | 47,425,127                          | 47,072,568                          |
| Highways and Streets                                                                            | 409,406                | 787,502                            | 239,298                                      | 258,340                                 | 497,638                             | 619,921                             |
| Culture and Recreation                                                                          | 3,212,771              | 4,017,620                          | 1,650,678                                    | 1,896,326                               | 3,547,004                           | 4,049,633                           |
| City Court                                                                                      | 855,277                | 1,254,086                          | 536,979                                      | 501,073                                 | 1,038,052                           | 1,228,224                           |
| City Marshal                                                                                    | 1,279,701              | 1,706,795                          | 769,856                                      | 830,784                                 | 1,600,640                           | 1,727,070                           |
| <b>Total Expenditures</b>                                                                       | <b>61,283,345</b>      | <b>73,156,429</b>                  | <b>33,052,956</b>                            | <b>37,447,157</b>                       | <b>70,500,113</b>                   | <b>76,465,901</b>                   |
| Transfers Out                                                                                   | 4,116,763              | 4,237,000                          | 2,172,784                                    | 1,990,783                               | 4,163,567                           | 4,237,500                           |
| <b>Total Expenditures and Transfers Out</b>                                                     | <b>65,400,108</b>      | <b>77,393,429</b>                  | <b>35,225,740</b>                            | <b>39,437,940</b>                       | <b>74,663,680</b>                   | <b>80,703,401</b>                   |
| <b>Excess (Deficiency) of Revenues and Transfers<br/>In Over Expenditures and Transfers Out</b> | <b>\$ 11,585,846</b>   | <b>(5,978,236)</b>                 | <b>(5,402,220)</b>                           | <b>7,948,054</b>                        | <b>2,545,834</b>                    | <b>3,011</b>                        |

**General Fund  
Fund Balance  
Summary**

|                                               |                             |
|-----------------------------------------------|-----------------------------|
| Fund Balance as of 1/1/2025                   | \$ 57,241,155               |
| Estimated Revenues and Transfers In 2025      | <u>77,209,514</u>           |
| Estimated Total Available Funds 2025          | 134,450,669                 |
| Estimated Expenditures and Transfers Out 2025 | <u>74,663,680</u>           |
| Estimated Fund Balance 1/1/2026               | <u><u>\$ 59,786,989</u></u> |

**General Fund  
Budget Worksheet  
2026**

|                                        | <b>2024<br/>Actual</b> | <b>2025<br/>Amended<br/>Budget</b> | <b>6/30/2025<br/>Year to Date<br/>Actual</b> | <b>2025<br/>Estimated<br/>Remainder</b> | <b>2025<br/>Estimated<br/>Total</b> | <b>2026<br/>Proposed<br/>Budget</b> |
|----------------------------------------|------------------------|------------------------------------|----------------------------------------------|-----------------------------------------|-------------------------------------|-------------------------------------|
| <b>Revenues</b>                        |                        |                                    |                                              |                                         |                                     |                                     |
| Ad Valorem Taxes                       | \$ 16,771,685          | 17,000,000                         | -                                            | 17,000,000                              | 17,000,000                          | 18,000,000                          |
| Prior Year Ad Valorem Taxes            | 332,239                | 300,000                            | 392,952                                      | 392,212                                 | 785,164                             | 300,000                             |
| Tax Penalties and Interest             | 99,866                 | 113,336                            | 95,277                                       | 95,277                                  | 190,554                             | 150,000                             |
| Sales Tax                              | 34,155,321             | 29,816,065                         | 17,591,397                                   | 17,591,397                              | 35,182,794                          | 35,399,200                          |
| Utility Taxes - Swepeco                | 4,367,674              | 4,000,000                          | 1,086,864                                    | 3,260,592                               | 4,347,456                           | 4,000,000                           |
| Utility Taxes - CenterPoint            | 620,753                | 600,000                            | 285,793                                      | 285,793                                 | 571,586                             | 600,000                             |
| Telephone Taxes                        | 15,150                 | 85,000                             | 3,478                                        | 10,434                                  | 13,912                              | 85,000                              |
| Cable Television Taxes                 | 406,220                | 500,000                            | 94,401                                       | 283,202                                 | 377,603                             | 500,000                             |
| Chain Store Franchise Taxes            | 81,681                 | 105,000                            | 69,724                                       | 5,276                                   | 75,000                              | 105,000                             |
| Insurance Tax                          | 408,166                | 400,000                            | -                                            | 400,000                                 | 400,000                             | 400,000                             |
| Payment in Lieu of Taxes-FHA           | 75,733                 | 75,000                             | -                                            | 75,000                                  | 75,000                              | 75,000                              |
| Beer Excise Tax                        | 86,507                 | 90,000                             | 19,376                                       | 58,128                                  | 77,504                              | 90,000                              |
| Occupational Licenses                  | 2,138,947              | 2,000,000                          | 1,942,336                                    | 100,000                                 | 2,042,336                           | 2,000,000                           |
| Insurance Licenses                     | 920,348                | 900,000                            | 1,001,381                                    | 10,000                                  | 1,011,381                           | 900,000                             |
| Liquor Licenses                        | 76,429                 | 81,229                             | 78,536                                       | 5,000                                   | 83,536                              | 82,000                              |
| Bonded Contractor Licenses             | 61,260                 | 75,000                             | 53,165                                       | 26,583                                  | 79,748                              | 75,000                              |
| Permits                                | 1,656,369              | 1,750,000                          | 597,372                                      | 596,813                                 | 1,194,185                           | 1,000,000                           |
| Small Cell Tower Permits               | 5,000                  | -                                  | 4,750                                        | -                                       | 4,750                               | 4,500                               |
| Fire Prevention Permits                | 3,700                  | -                                  | 1,100                                        | 1,100                                   | 2,200                               | 2,000                               |
| CDBG Administrative Reimbursement      | 118,853                | 162,391                            | 65,768                                       | 65,768                                  | 131,536                             | 160,000                             |
| State Supplemental Pay                 | 2,053,209              | 2,346,480                          | 922,073                                      | 1,212,552                               | 2,134,625                           | 2,340,360                           |
| State - Video Poker                    | 364,983                | 300,000                            | 171,891                                      | 240,647                                 | 412,538                             | 300,000                             |
| State - Pari-Mutuel                    | 17,120                 | 40,000                             | 8,228                                        | 8,229                                   | 16,457                              | 40,000                              |
| State - Slot Machine                   | 340,547                | 350,000                            | 127,396                                      | 178,354                                 | 305,750                             | 350,000                             |
| Police Grant Revenue - Federal         | 118,350                | 95,000                             | 42,948                                       | 42,949                                  | 85,897                              | 95,000                              |
| Police Grant Revenue - State and Local | -                      | 5,000                              | -                                            | -                                       | -                                   | 5,000                               |
| State - Racing License Fee             | 1,420                  | -                                  | -                                            | -                                       | -                                   | -                                   |
| State Incentive Pay                    | 20,000                 | -                                  | -                                            | -                                       | -                                   | -                                   |
| City Attorney Miscellaneous Income     | 17,500                 | 15,000                             | 8,800                                        | 8,800                                   | 17,600                              | 15,000                              |
| City Attorney Collections              | 2,000                  | 2,500                              | 500                                          | 500                                     | 1,000                               | 2,500                               |
| City Attorney Escrow Clearing          | 200                    | -                                  | -                                            | -                                       | -                                   | -                                   |

**General Fund  
Budget Worksheet  
2026**

|                                                         | 2024<br>Actual    | 2025<br>Amended<br>Budget | 6/30/2025<br>Year to Date<br>Actual | 2025<br>Estimated<br>Remainder | 2025<br>Estimated<br>Total | 2026<br>Proposed<br>Budget |
|---------------------------------------------------------|-------------------|---------------------------|-------------------------------------|--------------------------------|----------------------------|----------------------------|
| <b>Revenues</b>                                         |                   |                           |                                     |                                |                            |                            |
| Engineering Fees                                        | 53,464            | 70,000                    | 49,543                              | 10,457                         | 60,000                     | 70,000                     |
| Property Standard Abatements                            | 168,458           | 125,000                   | -                                   | 150,000                        | 150,000                    | 125,000                    |
| Property Standards Fees                                 | 45,991            | 40,000                    | 5,861                               | 11,722                         | 17,583                     | 40,000                     |
| Police Revenue                                          | 141,115           | 200,000                   | 126,927                             | 126,727                        | 253,654                    | 200,000                    |
| Police Alarm Service Calls                              | 21,225            | 25,000                    | 4,850                               | 8,200                          | 13,050                     | 25,000                     |
| Police Handicapped Parking                              | 893               | 1,000                     | 1,458                               | 1,459                          | 2,917                      | 1,000                      |
| Parks and Recreation Registration Fees                  | 225,855           | 200,000                   | 114,210                             | 171,315                        | 285,525                    | 360,000                    |
| Parks and Recreation Rental Income                      | 125,130           | 200,000                   | 66,979                              | 63,469                         | 130,448                    | 165,000                    |
| Parks and Recreation Contract Revenue                   | 44,344            | 50,000                    | 31,028                              | 31,028                         | 62,056                     | 45,000                     |
| Parks and Recreation Concessions                        | 7,482             | 10,000                    | 3,079                               | 3,215                          | 6,294                      | 6,000                      |
| Parks and Recreation Other Income                       | 13,079            | 10,000                    | 4,280                               | 4,588                          | 8,868                      | 10,000                     |
| Rental Income                                           | 3,900             | 3,600                     | 900                                 | 2,100                          | 3,000                      | 3,600                      |
| General and Administrative Reimbursement                | 508,000           | 508,000                   | 254,000                             | 254,000                        | 508,000                    | 500,000                    |
| City Court Fines                                        | 927,463           | 650,000                   | 319,674                             | 447,544                        | 767,218                    | 650,000                    |
| Court Witness Fees                                      | 1,850             | 6,000                     | 1,960                               | 1,960                          | 3,920                      | 6,000                      |
| Interest Earned                                         | 1,465,463         | 950,000                   | 596,974                             | 596,973                        | 1,193,947                  | 950,000                    |
| Unrealized Gain (Loss)                                  | 467,493           | -                         | -                                   | -                              | -                          | -                          |
| Animal Control Fees                                     | -                 | -                         | -                                   | -                              | -                          | 50,000                     |
| Public Works Fees                                       | -                 | -                         | -                                   | -                              | -                          | 3,500,000                  |
| Traffic Signal Maintenance - State                      | 151,280           | 175,000                   | 75,640                              | 75,640                         | 151,280                    | 151,280                    |
| Traffic Signal Maintenance - Bossier Parish Police Jury | 29,280            | -                         | -                                   | 29,280                         | 29,280                     | 29,280                     |
| State of LA Mowing Revenue                              | -                 | -                         | -                                   | -                              | -                          | 67,110                     |
| Other Income                                            | 44,915            | 93,900                    | 25,837                              | 25,833                         | 51,670                     | 50,000                     |
| Refunds and Reimbursements                              | -                 | -                         | -                                   | -                              | -                          | -                          |
| <b>Total Revenues</b>                                   | <b>69,783,910</b> | <b>64,524,501</b>         | <b>26,348,706</b>                   | <b>43,970,116</b>              | <b>70,318,822</b>          | <b>74,079,830</b>          |

**General Fund  
Budget Worksheet  
2026**

|                                                                           | 2024<br>Actual    | 2025<br>Amended<br>Budget | 6/30/2025<br>Year to Date<br>Actual | 2025<br>Estimated<br>Remainder | 2025<br>Estimated<br>Total | 2026<br>Proposed<br>Budget |
|---------------------------------------------------------------------------|-------------------|---------------------------|-------------------------------------|--------------------------------|----------------------------|----------------------------|
| <b>Expenditures by Department</b>                                         |                   |                           |                                     |                                |                            |                            |
| City Council                                                              | 483,039           | 514,329                   | 216,180                             | 247,004                        | 463,184                    | 540,940                    |
| Public Affairs                                                            | 580,465           | 721,075                   | 292,383                             | 327,385                        | 619,768                    | 707,858                    |
| Finance Department                                                        | 1,021,107         | 1,336,595                 | 567,473                             | 671,297                        | 1,238,770                  | 1,163,698                  |
| Purchasing Division                                                       | 250,002           | 302,135                   | 147,829                             | 136,458                        | 284,287                    | 283,754                    |
| Human Resources                                                           | 430,853           | 535,254                   | 235,294                             | 251,541                        | 486,835                    | 521,531                    |
| Legal                                                                     | 522,972           | 616,209                   | 277,396                             | 301,195                        | 578,591                    | 620,465                    |
| City Court                                                                | 855,277           | 1,254,086                 | 536,979                             | 501,073                        | 1,038,052                  | 1,228,224                  |
| City Marshal                                                              | 1,279,701         | 1,706,795                 | 769,856                             | 830,784                        | 1,600,640                  | 1,727,070                  |
| Community Development                                                     | 260,880           | 327,329                   | 136,925                             | 168,078                        | 305,003                    | 319,756                    |
| Fleet Services                                                            | 1,397,619         | 1,514,928                 | 666,199                             | 775,647                        | 1,441,846                  | 1,785,771                  |
| Building Maintenance                                                      | 1,591,695         | 2,034,847                 | 721,038                             | 1,203,827                      | 1,924,865                  | 2,042,448                  |
| Information Services                                                      | 1,575,046         | 2,049,332                 | 988,324                             | 1,058,186                      | 2,046,510                  | 2,115,047                  |
| Property Tax and Licenses                                                 | -                 | -                         | -                                   | -                              | -                          | 372,565                    |
| Engineering                                                               | 1,356,368         | 1,754,755                 | 693,332                             | 638,534                        | 1,331,866                  | 1,756,641                  |
| Traffic Engineering                                                       | 1,504,223         | 1,956,730                 | 854,533                             | 851,078                        | 1,705,611                  | 2,266,447                  |
| Permits and Inspections                                                   | 916,233           | 1,167,096                 | 523,043                             | 559,697                        | 1,082,740                  | 1,143,997                  |
| Police                                                                    | 23,404,295        | 27,459,309                | 12,621,674                          | 14,343,314                     | 26,964,988                 | 27,475,564                 |
| Fire                                                                      | 17,811,892        | 20,219,996                | 9,350,060                           | 11,110,079                     | 20,460,139                 | 19,597,004                 |
| Public Works                                                              | 368,441           | 410,806                   | 203,519                             | 227,539                        | 431,058                    | 2,748,894                  |
| Street                                                                    | 409,406           | 787,502                   | 239,298                             | 258,340                        | 497,638                    | 619,921                    |
| Animal Control                                                            | -                 | -                         | -                                   | -                              | -                          | 1,071,942                  |
| Parks and Recreation                                                      | 3,212,771         | 4,017,620                 | 1,650,678                           | 1,896,326                      | 3,547,004                  | 4,049,633                  |
| Payments to Governmental Entities,<br>Other Entities, and Component Units | 2,051,060         | 2,469,701                 | 1,360,943                           | 1,089,775                      | 2,450,718                  | 2,306,731                  |
| <b>Total Expenditures</b>                                                 | <b>61,283,345</b> | <b>73,156,429</b>         | <b>33,052,956</b>                   | <b>37,447,157</b>              | <b>70,500,113</b>          | <b>76,465,901</b>          |
| <b>Excess (Deficiency) of Revenues<br/>Over Expenditures</b>              | <b>8,500,565</b>  | <b>(8,631,928)</b>        | <b>(6,704,250)</b>                  | <b>6,522,959</b>               | <b>(181,291)</b>           | <b>(2,386,071)</b>         |

**General Fund  
Budget Worksheet  
2026**

|                                             | <b>2024<br/>Actual</b> | <b>2025<br/>Amended<br/>Budget</b> | <b>6/30/2025<br/>Year to Date<br/>Actual</b> | <b>2025<br/>Estimated<br/>Remainder</b> | <b>2025<br/>Estimated<br/>Total</b> | <b>2026<br/>Proposed<br/>Budget</b> |
|---------------------------------------------|------------------------|------------------------------------|----------------------------------------------|-----------------------------------------|-------------------------------------|-------------------------------------|
| <b>Other Financing Sources (Uses)</b>       |                        |                                    |                                              |                                         |                                     |                                     |
| Transfers In                                | 443,676                | 37,536                             | 37,536                                       | -                                       | 37,536                              | 15,182                              |
| Transfers In - Alternative Fuel Stations    | 21,400                 | 21,400                             | 21,400                                       | -                                       | 21,400                              | -                                   |
| Transfers In - Sales Tax                    | 6,736,968              | 6,831,756                          | 3,415,878                                    | 3,415,878                               | 6,831,756                           | 6,611,400                           |
| Transfers Out                               | (140,125)              | (182,000)                          | (182,000)                                    | -                                       | (182,000)                           | (182,500)                           |
| Transfers Out - Debt Service                | (3,976,638)            | (4,055,000)                        | (1,990,784)                                  | (1,990,783)                             | (3,981,567)                         | (4,055,000)                         |
| <b>Total Other Financing Sources (Uses)</b> | <b>3,085,281</b>       | <b>2,653,692</b>                   | <b>1,302,030</b>                             | <b>1,425,095</b>                        | <b>2,727,125</b>                    | <b>2,389,082</b>                    |
| <b>Change in Fund Balance</b>               | <b>11,585,846</b>      | <b>(5,978,236)</b>                 | <b>(5,402,220)</b>                           | <b>7,948,054</b>                        | <b>2,545,834</b>                    | <b>3,011</b>                        |
| <b>Fund Balance at Beginning of Year</b>    | <b>45,655,309</b>      | <b>53,087,776</b>                  | <b>57,241,155</b>                            | <b>51,838,935</b>                       | <b>57,241,155</b>                   | <b>59,786,989</b>                   |
| <b>Fund Balance at End of Year</b>          | <b>\$ 57,241,155</b>   | <b>47,109,540</b>                  | <b>51,838,935</b>                            | <b>59,786,989</b>                       | <b>59,786,989</b>                   | <b>59,790,000</b>                   |

**General Fund  
Budget Worksheet  
2026**

|                                        | 2024<br>Actual    | 2025<br>Amended<br>Budget | 6/30/2025<br>Year to Date<br>Actual | 2025<br>Estimated<br>Remainder | 2025<br>Estimated<br>Total | 2026<br>Proposed<br>Budget |
|----------------------------------------|-------------------|---------------------------|-------------------------------------|--------------------------------|----------------------------|----------------------------|
| <b>01 - City Council</b>               |                   |                           |                                     |                                |                            |                            |
| Regular Salaries and Wages             | \$ 139,715        | 156,633                   | 73,794                              | 85,842                         | 159,636                    | 205,150                    |
| Part Time                              | 21,164            | 23,223                    | -                                   | -                              | -                          | -                          |
| Car Allowance                          | 1,680             | 1,680                     | 840                                 | 1,120                          | 1,960                      | 4,200                      |
| FICA Pay roll Taxes                    | 8,304             | 11,256                    | 3,929                               | 6,090                          | 10,019                     | 12,981                     |
| Medicare Pay roll Taxes                | 1,942             | 2,633                     | 919                                 | 1,425                          | 2,344                      | 3,037                      |
| Municipal State Retirement             | 9,120             | 11,177                    | 5,491                               | 8,392                          | 13,883                     | 17,328                     |
| Insurance Benefits                     | 95,316            | 119,456                   | 52,535                              | 57,559                         | 110,094                    | 148,194                    |
| Office Supplies                        | 762               | 2,500                     | 472                                 | 472                            | 944                        | 3,500                      |
| Computer Supplies                      | 40                | 250                       | 10                                  | 10                             | 20                         | 500                        |
| Postage                                | 12                | 100                       | 33                                  | 32                             | 65                         | 100                        |
| Book and Periodicals                   | -                 | 2,500                     | 1,520                               | 1,521                          | 3,041                      | 2,500                      |
| Memberships and Subscriptions          | 400               | 1,825                     | 545                                 | 545                            | 1,090                      | 4,000                      |
| Operating Supplies                     | 435               | 3,000                     | 1,360                               | 1,359                          | 2,719                      | 5,000                      |
| Telephone Service                      | 413               | 1,362                     | 189                                 | 189                            | 378                        | 500                        |
| Internet Service                       | 2,001             | 2,050                     | 1,068                               | 1,406                          | 2,474                      | 2,500                      |
| Mobile Phone Service                   | 4,404             | 4,000                     | 1,694                               | 1,694                          | 3,388                      | 4,000                      |
| Wireless Data                          | 2,601             | 3,348                     | 880                                 | 880                            | 1,760                      | 3,350                      |
| Advertising and Legal Notices          | 19,922            | 19,000                    | 6,970                               | 12,030                         | 19,000                     | 30,000                     |
| Equipment Rental                       | 3,024             | 3,412                     | 1,171                               | 781                            | 1,952                      | 3,400                      |
| Software Maintenance and Subscriptions | 23,837            | 30,000                    | 20,471                              | -                              | 20,471                     | 30,000                     |
| Equipment Repair and Maintenance       | -                 | 250                       | -                                   | -                              | -                          | 500                        |
| Travel and Training                    | 2,940             | 9,000                     | 6,987                               | 2,013                          | 9,000                      | 25,000                     |
| Consultant Services                    | 128,550           | 64,200                    | 18,000                              | 46,200                         | 64,200                     | 10,000                     |
| Legal Fees                             | -                 | 1,500                     | -                                   | -                              | -                          | 2,500                      |
| Risk Management Charges                | 14,324            | 33,500                    | 16,750                              | 16,750                         | 33,500                     | 15,200                     |
| Marketing and Promotional              | -                 | 5,000                     | -                                   | -                              | -                          | 5,000                      |
| Other Expenses                         | 2,133             | 1,474                     | 552                                 | 694                            | 1,246                      | 2,500                      |
| <b>Total</b>                           | <b>\$ 483,039</b> | <b>514,329</b>            | <b>216,180</b>                      | <b>247,004</b>                 | <b>463,184</b>             | <b>540,940</b>             |
| <b>Authorized Positions</b>            | 8                 | 9                         |                                     |                                | 9                          | 9                          |

**General Fund  
Budget Worksheet  
2026**

**01 - City Council**

**Administrative Activities:**

To perform all specified duties as set forth in our City Charter.



**General Fund  
Budget Worksheet  
2026**

|                                        | 2024              | 2025              | 6/30/2025              | 2025                   | 2025               | 2026               |
|----------------------------------------|-------------------|-------------------|------------------------|------------------------|--------------------|--------------------|
|                                        | Actual            | Amended<br>Budget | Year to Date<br>Actual | Estimated<br>Remainder | Estimated<br>Total | Proposed<br>Budget |
| <b>02 - Public Affairs</b>             |                   |                   |                        |                        |                    |                    |
| Regular Salaries and Wages             | \$ 346,399        | 396,883           | 186,582                | 210,301                | 396,883            | 416,365            |
| FICA Payroll Taxes                     | 20,702            | 24,610            | 12,079                 | 13,953                 | 26,032             | 25,815             |
| Medicare Payroll Taxes                 | 4,842             | 5,757             | 2,825                  | 3,263                  | 6,088              | 6,038              |
| Municipal State Retirement             | 50,722            | 55,565            | 27,485                 | 31,606                 | 59,091             | 56,210             |
| Insurance Benefits                     | 41,090            | 74,660            | 22,784                 | 26,583                 | 49,367             | 82,330             |
| Office Supplies                        | 2,093             | 4,000             | 212                    | 212                    | 424                | 4,000              |
| Computer Supplies                      | 38                | 500               | -                      | -                      | -                  | 500                |
| Printing                               | 74                | 200               | -                      | -                      | -                  | 200                |
| Postage                                | 54                | 200               | 13                     | 12                     | 25                 | 200                |
| Memberships and Subscriptions          | -                 | 3,000             | -                      | 3,546                  | 3,546              | 3,000              |
| Operating Supplies                     | 3,140             | 4,000             | 1,110                  | 1,225                  | 2,335              | 4,000              |
| Fuel and Oil                           | 4,868             | 5,000             | 2,035                  | 2,035                  | 4,070              | 5,000              |
| Telephone Service                      | 2,598             | 4,000             | 1,050                  | 1,050                  | 2,100              | 4,000              |
| Internet Service                       | 1,350             | 1,500             | 692                    | 759                    | 1,451              | 1,500              |
| Mobile Phone Service                   | 2,878             | 2,500             | 1,107                  | 1,108                  | 2,215              | 2,500              |
| Wireless Data                          | 2,081             | 2,000             | 948                    | 947                    | 1,895              | 2,000              |
| Equipment Rental                       | 3,014             | 4,500             | 1,171                  | 391                    | 1,562              | 4,500              |
| Software Maintenance and Subscriptions | 288               | 2,000             | -                      | -                      | -                  | 2,000              |
| Equipment Repair and Maintenance       | -                 | 200               | -                      | -                      | -                  | 200                |
| Vehicle Repair and Maintenance         | 462               | 1,200             | 68                     | 68                     | 136                | 1,200              |
| Travel and Training                    | 2,356             | 3,000             | 2,448                  | 552                    | 3,000              | 3,000              |
| Lobbyist Consultant Services           | 58,000            | 60,000            | -                      | -                      | -                  | 50,000             |
| Risk Management Charges                | 31,189            | 59,300            | 29,650                 | 29,650                 | 59,300             | 26,800             |
| Marketing and Promotional              | 1,566             | 500               | -                      | -                      | -                  | 500                |
| Other Expenses                         | 659               | 6,000             | 124                    | 124                    | 248                | 6,000              |
| <b>Total</b>                           | <b>\$ 580,465</b> | <b>721,075</b>    | <b>292,383</b>         | <b>327,385</b>         | <b>619,768</b>     | <b>707,858</b>     |
| Authorized Positions                   | 5                 | 5                 |                        |                        | 5                  | 5                  |

**General Fund  
Budget Worksheet  
2026**

**02 - Public Affairs**

**Administrative Activities:**

To coordinate and maintain daily operations of City government in accordance with our City charter.

To provide information about the City and its services to citizens, community organizations and the general public, and to assist these parties in requests regarding the delivery of City Services.

To institute City wide programs designed to promote the most effective use of City assets.

**General Fund  
Budget Worksheet  
2026**

|                                        | <b>2024</b>   | <b>2025</b>               | <b>6/30/2025</b>               | <b>2025</b>                    | <b>2025</b>                | <b>2026</b>                |
|----------------------------------------|---------------|---------------------------|--------------------------------|--------------------------------|----------------------------|----------------------------|
| <b>03 - Finance</b>                    | <b>Actual</b> | <b>Amended<br/>Budget</b> | <b>Year to Date<br/>Actual</b> | <b>Estimated<br/>Remainder</b> | <b>Estimated<br/>Total</b> | <b>Proposed<br/>Budget</b> |
| Regular Salaries and Wages             | \$ 496,145    | 568,803                   | 253,350                        | 315,453                        | 568,803                    | 542,580                    |
| Premium Hours and Overtime             | -             | 500                       | -                              | -                              | -                          | -                          |
| Part Time                              | -             | 26,487                    | -                              | 26,487                         | 26,487                     | 43,680                     |
| FICA Pay roll Taxes                    | 29,780        | 36,940                    | 16,162                         | 20,746                         | 36,908                     | 36,349                     |
| Medicare Pay roll Taxes                | 6,965         | 8,639                     | 3,780                          | 4,852                          | 8,632                      | 8,502                      |
| Municipal State Retirement             | 72,397        | 81,615                    | 37,345                         | 42,930                         | 80,275                     | 73,250                     |
| Insurance Benefits                     | 85,075        | 132,148                   | 44,442                         | 53,106                         | 97,548                     | 131,728                    |
| Unemployment                           | 255           | 400                       | -                              | -                              | -                          | 400                        |
| Office Supplies                        | 3,573         | 7,500                     | 710                            | 4,290                          | 5,000                      | 7,500                      |
| Computer Supplies                      | 82            | 1,000                     | 82                             | 82                             | 164                        | 1,000                      |
| Printing                               | 4,744         | 5,500                     | 2,590                          | 3,035                          | 5,625                      | 5,500                      |
| Postage                                | 39,917        | 40,000                    | 17,178                         | 22,822                         | 40,000                     | 5,000                      |
| Book and Periodicals                   | -             | 500                       | -                              | -                              | -                          | 500                        |
| Memberships and Subscriptions          | 985           | 2,500                     | 695                            | 1,245                          | 1,940                      | 2,500                      |
| Operating Supplies                     | 8,494         | 15,000                    | 2,861                          | 7,139                          | 10,000                     | 15,000                     |
| Fuel and Oil                           | 758           | 2,500                     | 371                            | 371                            | 742                        | 2,500                      |
| Telephone Service                      | 2,242         | 2,500                     | 1,898                          | 1,899                          | 3,797                      | 4,000                      |
| Internet Service                       | 1,438         | 2,000                     | 1,305                          | 1,325                          | 2,630                      | 3,000                      |
| Mobile Phone Service                   | 692           | 800                       | 266                            | 267                            | 533                        | 800                        |
| Wireless Data                          | 2,041         | 3,000                     | 600                            | 600                            | 1,200                      | 3,000                      |
| Advertising and Legal Notices          | 11,329        | 20,000                    | 6,405                          | 6,405                          | 12,810                     | 5,000                      |
| Equipment Rental                       | 9,566         | 11,000                    | 4,497                          | 3,016                          | 7,513                      | 11,000                     |
| Software Maintenance and Subscriptions | 47,020        | 65,000                    | 48,971                         | 1,029                          | 50,000                     | 40,000                     |
| Tyler Software Maintenance             | 47,770        | 50,163                    | 50,159                         | 4                              | 50,163                     | 53,109                     |
| Computer System Charges                | 24,000        | -                         | -                              | -                              | -                          | -                          |
| Equipment Repair and Maintenance       | -             | 1,500                     | -                              | -                              | -                          | 1,500                      |
| Vehicle Repair and Maintenance         | 1,146         | 1,500                     | 40                             | 960                            | 1,000                      | 1,500                      |
| Travel and Training                    | 3,810         | 20,000                    | 1,266                          | 13,734                         | 15,000                     | 20,000                     |
| Audit Services                         | 33,900        | 45,000                    | -                              | 45,000                         | 45,000                     | 50,000                     |
| Actuarial Consultant Services          | 17,000        | 35,000                    | 19,000                         | 6,000                          | 25,000                     | 35,000                     |
| Consultant Services                    | 2,350         | 7,500                     | 2,500                          | 2,500                          | 5,000                      | 7,500                      |
| Tax Assessor Services                  | 16,245        | 30,000                    | -                              | 30,000                         | 30,000                     | -                          |

**General Fund  
Budget Worksheet  
2026**

|                         | 2024<br>Actual      | 2025<br>Amended<br>Budget | 6/30/2025<br>Year to Date<br>Actual | 2025<br>Estimated<br>Remainder | 2025<br>Estimated<br>Total | 2026<br>Proposed<br>Budget |
|-------------------------|---------------------|---------------------------|-------------------------------------|--------------------------------|----------------------------|----------------------------|
| <b>03 - Finance</b>     |                     |                           |                                     |                                |                            |                            |
| Risk Management Charges | 50,650              | 102,000                   | 51,000                              | 51,000                         | 102,000                    | 42,300                     |
| Other Expenses          | 738                 | 9,600                     | -                                   | 5,000                          | 5,000                      | 10,000                     |
| <b>Total</b>            | <b>\$ 1,021,107</b> | <b>1,336,595</b>          | <b>567,473</b>                      | <b>671,297</b>                 | <b>1,238,770</b>           | <b>1,163,698</b>           |
| Authorized Positions    | 9                   | 9                         |                                     |                                | 9                          | 8                          |

**Administrative Activities:**

To manage and report the City's financial affairs in accordance with the best recognized principles of government accounting.

To ensure that City employees are paid properly and in a timely manner.

To provide health and retirement benefits to the City's active and retired employees.

To manage and control the City's fixed assets.

To safeguard the City's assets and monitor all disbursements.

To provide reliable, accurate, and timely financial data to the Mayor, City Council, City management, and operating Departments and Divisions on a regular basis.

To maintain vendor files, record revenue, prepare receipts and make journal entries.

To maintain separate books and accounts for all general, special, state, federal, and local revenues.

**General Fund  
Budget Worksheet  
2026**

|                                        | 2024              | 2025              | 6/30/2025              | 2025                   | 2025               | 2026               |
|----------------------------------------|-------------------|-------------------|------------------------|------------------------|--------------------|--------------------|
|                                        | Actual            | Amended<br>Budget | Year to Date<br>Actual | Estimated<br>Remainder | Estimated<br>Total | Proposed<br>Budget |
| <b>04 - Purchasing</b>                 |                   |                   |                        |                        |                    |                    |
| Regular Salaries and Wages             | \$ 125,397        | 136,440           | 64,408                 | 74,904                 | 139,312            | 139,169            |
| FICA Payroll Taxes                     | 7,350             | 8,460             | 4,164                  | 4,808                  | 8,972              | 8,630              |
| Medicare Payroll Taxes                 | 1,719             | 1,979             | 974                    | 1,124                  | 2,098              | 2,019              |
| Municipal State Retirement             | 18,355            | 19,102            | 9,486                  | 10,903                 | 20,389             | 18,789             |
| Insurance Benefits                     | 27,063            | 29,864            | 14,919                 | 17,406                 | 32,325             | 32,932             |
| Office Supplies                        | 617               | 700               | 54                     | 54                     | 108                | 3,000              |
| Printing                               | -                 | 150               | -                      | -                      | -                  | 150                |
| Postage                                | 104               | 500               | 51                     | 51                     | 102                | 500                |
| Book and Periodicals                   | -                 | 150               | -                      | -                      | -                  | 150                |
| Memberships and Subscriptions          | 340               | 500               | 345                    | 345                    | 690                | 500                |
| Operating Supplies                     | 888               | 2,600             | 274                    | 321                    | 595                | 2,600              |
| Telephone Service                      | 4,054             | 5,650             | 409                    | 410                    | 819                | 1,500              |
| Internet Service                       | 2,582             | 1,850             | 230                    | 230                    | 460                | 1,200              |
| Wireless Data                          | 520               | 500               | 200                    | 200                    | 400                | 500                |
| Advertising and Legal Notices          | 135               | 200               | 45                     | 45                     | 90                 | 200                |
| Equipment Rental                       | 2,048             | -                 | -                      | -                      | -                  | -                  |
| Software Maintenance and Subscriptions | 786               | 9,315             | -                      | -                      | -                  | 9,315              |
| Tyler Software Maintenance             | 30,548            | 32,075            | 29,394                 | 2,681                  | 32,075             | 34,000             |
| Equipment Repair and Maintenance       | -                 | 100               | -                      | -                      | -                  | 100                |
| Travel and Training                    | 4,569             | 5,500             | 1,376                  | 1,376                  | 2,752              | 5,500              |
| Risk Management Charges                | 22,865            | 43,000            | 21,500                 | 21,500                 | 43,000             | 19,500             |
| Other Expenses                         | 62                | 3,500             | -                      | 100                    | 100                | 3,500              |
| <b>Total</b>                           | <b>\$ 250,002</b> | <b>302,135</b>    | <b>147,829</b>         | <b>136,458</b>         | <b>284,287</b>     | <b>283,754</b>     |
| Authorized Positions                   | 2                 | 2                 |                        |                        | 2                  | 2                  |

**General Fund  
Budget Worksheet  
2026**

**04 - Purchasing**

**Administrative Activities:**

To establish, after consultation with the heads of the departments concerned, standard specifications for all supplies, materials and equipment required by city government.

To prescribe, with the approval of the Mayor, the time for making requisitions for such supplies, materials and equipment and the future period said requisitions are to cover.

To inspect, or cause to be inspected, all deliveries of supplies, materials and equipment purchased, and to cause tests to be made when necessary to determine their quality, quantity, and conformity and conformity with specifications.

To transfer, with the approval of the Council, to or between departments and agencies of the City, or to sell supplies, materials, and equipment determined after consultation with the head of the department concerned to be surplus, obsolete or unused.

To maintain an adequate system of accounting for all property received and issued in accordance with accepted principles for property and inventory control, and to maintain inventory of all movable property belonging to the City, as may be required by the Council.

To provide Administrative contract management for all Public Works, construction, procurement and professional contracts.

**General Fund  
Budget Worksheet  
2026**

|                                        | 2024              | 2025              | 6/30/2025              | 2025                   | 2025               | 2026               |
|----------------------------------------|-------------------|-------------------|------------------------|------------------------|--------------------|--------------------|
|                                        | Actual            | Amended<br>Budget | Year to Date<br>Actual | Estimated<br>Remainder | Estimated<br>Total | Proposed<br>Budget |
| <b>05 - Human Resources</b>            |                   |                   |                        |                        |                    |                    |
| Regular Salaries and Wages             | \$ 207,295        | 230,128           | 102,519                | 116,376                | 218,895            | 234,671            |
| FICA Payroll Taxes                     | 12,252            | 14,268            | 6,106                  | 6,917                  | 13,023             | 14,550             |
| Medicare Payroll Taxes                 | 2,865             | 3,337             | 1,428                  | 1,618                  | 3,046              | 3,403              |
| Municipal State Retirement             | 30,495            | 32,218            | 14,967                 | 16,837                 | 31,804             | 31,682             |
| Insurance Benefits                     | 41,871            | 59,728            | 21,481                 | 24,024                 | 45,505             | 65,864             |
| Office Supplies                        | 3,004             | 2,400             | 1,383                  | 1,593                  | 2,976              | 3,000              |
| Computer Supplies                      | 50                | 240               | 170                    | 171                    | 341                | 240                |
| Printing                               | -                 | 1,000             | 656                    | 656                    | 1,312              | 1,000              |
| Postage                                | 2,083             | 2,500             | 2,116                  | 2,117                  | 4,233              | 2,500              |
| Memberships and Subscriptions          | 454               | 1,000             | 349                    | 349                    | 698                | 1,000              |
| Operating Supplies                     | 1,907             | 1,800             | 834                    | 1,881                  | 2,715              | 2,000              |
| Fuel and Oil                           | 920               | 2,275             | 441                    | 440                    | 881                | 2,275              |
| Telephone Service                      | 2,196             | 3,000             | 1,070                  | 1,070                  | 2,140              | 3,000              |
| Internet Service                       | 184               | 250               | 94                     | 104                    | 198                | 250                |
| Mobile Phone Service                   | 562               | 1,220             | 216                    | 217                    | 433                | 1,220              |
| Wireless Data                          | 520               | 500               | 200                    | 200                    | 400                | 500                |
| Employment Physicals                   | 5,610             | 9,200             | 2,905                  | 2,905                  | 5,810              | 9,200              |
| Public Records Checks                  | 13,800            | 21,800            | 6,568                  | 12,425                 | 18,993             | 21,800             |
| Advertising and Legal Notices          | 550               | 550               | 70                     | 70                     | 140                | 550                |
| Equipment Rental                       | 10,007            | 11,000            | 2,935                  | 3,326                  | 6,261              | 11,000             |
| Software Maintenance and Subscriptions | 5,710             | 10,500            | 4,996                  | 6,996                  | 11,992             | 10,500             |
| Tyler Software Maintenance             | 17,468            | 18,090            | 18,046                 | -                      | 18,046             | 19,176             |
| Equipment Repair and Maintenance       | -                 | 300               | -                      | -                      | -                  | 300                |
| Vehicle Repair and Maintenance         | 1,160             | 1,500             | 116                    | 116                    | 232                | 1,500              |
| Travel and Training                    | 3,346             | 8,000             | 2,484                  | 2,595                  | 5,079              | 8,000              |
| Consultant Services                    | 41,710            | 50,000            | 18,993                 | 24,393                 | 43,386             | 50,000             |
| Risk Management Charges                | 24,035            | 47,700            | 23,850                 | 23,850                 | 47,700             | 21,600             |
| Other Expenses                         | 799               | 750               | 301                    | 295                    | 596                | 750                |
| <b>Total</b>                           | <b>\$ 430,853</b> | <b>535,254</b>    | <b>235,294</b>         | <b>251,541</b>         | <b>486,835</b>     | <b>521,531</b>     |
| Authorized Positions                   | 4                 | 4                 |                        |                        | 4                  | 4                  |

General Fund  
Budget Worksheet  
2026

05 - Human Resources

**Administrative Activities:**

To provide personnel management support service and information to all operating and staff organizations and their employees.

To maintain the current classification plan and the pay with regular program of job audits and compensation studies.

To continue to establish and refine Personnel recruitment and selection procedures.

To administer the City's Group Health, Life, and Dental Plans.



**General Fund  
Budget Worksheet  
2026**

|                                        | 2024              | 2025              | 6/30/2025              | 2025                   | 2025               | 2026               |
|----------------------------------------|-------------------|-------------------|------------------------|------------------------|--------------------|--------------------|
|                                        | Actual            | Amended<br>Budget | Year to Date<br>Actual | Estimated<br>Remainder | Estimated<br>Total | Proposed<br>Budget |
| <b>06 - Legal</b>                      |                   |                   |                        |                        |                    |                    |
| Regular Salaries and Wages             | \$ 328,445        | 365,958           | 179,642                | 186,316                | 365,958            | 386,536            |
| FICA Payroll Taxes                     | 19,077            | 22,691            | 11,478                 | 13,226                 | 24,704             | 23,966             |
| Medicare Payroll Taxes                 | 4,462             | 5,308             | 2,684                  | 3,094                  | 5,778              | 5,605              |
| Municipal State Retirement             | 37,890            | 41,982            | 20,888                 | 23,945                 | 44,833             | 40,768             |
| Insurance Benefits                     | 54,781            | 74,660            | 30,183                 | 35,214                 | 65,397             | 82,330             |
| Office Supplies                        | 4,275             | 4,000             | 403                    | 403                    | 806                | 4,000              |
| Postage                                | 901               | 1,000             | 302                    | 301                    | 603                | 1,000              |
| Books and Periodicals                  | 2,142             | -                 | -                      | -                      | -                  | -                  |
| Memberships and Subscriptions          | 150               | 150               | -                      | -                      | -                  | 500                |
| Credit Card Fees                       | 29                | 500               | -                      | -                      | -                  | 500                |
| Operating Supplies                     | 6,031             | 2,500             | 523                    | 523                    | 1,046              | 2,500              |
| Telephone Service                      | 502               | 850               | 244                    | 244                    | 488                | 850                |
| Internet Service                       | 426               | 650               | 217                    | 245                    | 462                | 650                |
| Mobile Phone Service                   | 1,624             | 1,500             | 745                    | 746                    | 1,491              | 1,500              |
| Other Communications                   | -                 | 500               | -                      | -                      | -                  | 500                |
| Wireless Data                          | 1,040             | 960               | 400                    | 400                    | 800                | 960                |
| Advertising and Legal Notices          | -                 | 500               | -                      | -                      | -                  | 500                |
| Equipment Rental                       | 3,386             | 4,000             | 112                    | 111                    | 223                | 3,500              |
| Software Maintenance and Subscriptions | 9,004             | 10,000            | 3,666                  | 3,666                  | 7,332              | 8,000              |
| Travel and Training                    | 516               | 2,000             | 454                    | 456                    | 910                | 2,000              |
| Legal Fees                             | 26,038            | 20,000            | 5,100                  | 10,950                 | 16,050             | 20,000             |
| Recording Services                     | 210               | 1,000             | 105                    | 105                    | 210                | 1,000              |
| Risk Management Charges                | 21,479            | 40,500            | 20,250                 | 20,250                 | 40,500             | 18,300             |
| Other Expenses                         | 564               | 15,000            | -                      | 1,000                  | 1,000              | 15,000             |
| <b>Total</b>                           | <b>\$ 522,972</b> | <b>616,209</b>    | <b>277,396</b>         | <b>301,195</b>         | <b>578,591</b>     | <b>620,465</b>     |
| Authorized Positions                   | 5                 | 5                 |                        |                        | 5                  | 5                  |

**General Fund  
Budget Worksheet  
2026**

**06 - Legal**

**Administrative Activities:**

To provide legal advice to the Mayor, City Council, and all other offices, departments, divisions, commissions, boards, and agencies of City Government.

To handle all legal instruments to which the City is a party and in which it has an interest, and all litigation, including prosecution of ordinance violations in the City of Bossier City.

To insure and protect the City and its employees against various risks and potential liability.

**General Fund  
Budget Worksheet  
2026**

|                                        | 2024              | 2025             | 6/30/2025           | 2025                | 2025             | 2026             |
|----------------------------------------|-------------------|------------------|---------------------|---------------------|------------------|------------------|
| 07 - City Court                        | Actual            | Amended Budget   | Year to Date Actual | Estimated Remainder | Estimated Total  | Proposed Budget  |
| Regular Salaries and Wages             | \$ 510,018        | 669,410          | 266,086             | 315,756             | 581,842          | 681,949          |
| Premium Hours and Overtime             | 1,361             | 2,000            | 1,448               | 1,447               | 2,895            | 2,000            |
| Part Time                              | 7,918             | 43,928           | 7,037               | 8,175               | 15,212           | 25,000           |
| Court Supplement Pay                   | 69,889            | 88,200           | 36,173              | 43,023              | 79,196           | 88,200           |
| FICA Payroll Taxes                     | 33,675            | 49,820           | 19,057              | 22,431              | 41,488           | 49,424           |
| Medicare Payroll Taxes                 | 8,364             | 11,652           | 4,701               | 5,527               | 10,228           | 11,559           |
| Municipal State Retirement             | 79,668            | 101,196          | 42,016              | 49,284              | 91,300           | 99,274           |
| Louisiana State Retirement             | 14,439            | 13,328           | 6,664               | 7,606               | 14,270           | 12,260           |
| Insurance Benefits                     | 93,175            | 194,116          | 50,012              | 61,340              | 111,352          | 214,058          |
| Unemployment                           | -                 | 900              | -                   | -                   | -                | 900              |
| Office Supplies                        | 1,658             | 2,000            | 1,666               | 1,778               | 3,444            | 2,000            |
| Computer Supplies                      | 41                | 950              | 591                 | 591                 | 1,182            | 950              |
| Printing                               | 1,626             | 2,000            | 1,033               | 1,033               | 2,066            | 2,000            |
| Postage                                | 5,375             | 5,200            | 2,892               | 2,891               | 5,783            | 5,200            |
| Book and Periodicals                   | 7,980             | 11,500           | 10,186              | 10,185              | 20,371           | 21,000           |
| Operating Supplies                     | 9,086             | 15,433           | 7,149               | 8,171               | 15,320           | 15,500           |
| Telephone Service                      | 1,973             | 4,050            | 958                 | 959                 | 1,917            | 4,050            |
| Internet Service                       | 1,191             | 950              | 620                 | 629                 | 1,249            | 950              |
| Equipment Rental                       | 5,181             | 5,203            | 2,159               | 2,159               | 4,318            | 5,200            |
| Storage Building Rental                | 9,761             | 11,000           | 5,339               | 5,339               | 10,678           | 11,000           |
| Software Maintenance and Subscriptions | 8,831             | 6,000            | 5,085               | 915                 | 6,000            | 6,000            |
| Equipment Repair and Maintenance       | -                 | 500              | -                   | -                   | -                | 500              |
| Audit Services                         | 24,245            | 25,000           | 24,280              | -                   | 24,280           | 25,000           |
| Consultant Services                    | -                 | 750              | -                   | -                   | -                | 750              |
| Risk Management Charges                | 44,899            | 83,000           | 41,500              | 41,500              | 83,000           | 37,500           |
| Professional Liability Ins             | -                 | 3,000            | -                   | -                   | -                | 3,000            |
| Other Expenses                         | 495               | 1,000            | 327                 | 334                 | 661              | 1,000            |
| Supplemental Pay Reimbursement         | (85,572)          | (98,000)         | -                   | (90,000)            | (90,000)         | (98,000)         |
| <b>Total</b>                           | <b>\$ 855,277</b> | <b>1,254,086</b> | <b>536,979</b>      | <b>501,073</b>      | <b>1,038,052</b> | <b>1,228,224</b> |
| Authorized Positions                   | 13                | 13               |                     |                     | 13               | 13               |

**General Fund  
Budget Worksheet  
2026**

**07 - City Court**

**Administrative Activities:**

To properly dispose of all cases within the requirements of the law and to provide the service as defined by law.

To handle all cases which come before City Court.

To prepare, file and record all court related documents on civil claims.

To prepare court dockets, charge the fees prescribed by law and disburse the appropriate revenues.

To receive all criminal and traffic charges, to prepare all court dockets and to keep all criminal and traffic records.

To prepare bench warrants and other court related matters.

To receive and process fines levied in connection with traffic infractions.

Act 594 of 1986 placed the City Court and Marshal Office's funding totally from the City.

**General Fund  
Budget Worksheet  
2026**

|                                        | 2024                | 2025              | 6/30/2025              | 2025                   | 2025               | 2026               |
|----------------------------------------|---------------------|-------------------|------------------------|------------------------|--------------------|--------------------|
|                                        | Actual              | Amended<br>Budget | Year to Date<br>Actual | Estimated<br>Remainder | Estimated<br>Total | Proposed<br>Budget |
| <b>08 - City Marshal</b>               |                     |                   |                        |                        |                    |                    |
| Regular Salaries and Wages             | \$ 742,974          | 905,701           | 409,662                | 478,027                | 887,689            | 921,566            |
| Premium Hours and Overtime             | 3,312               | 15,000            | 4,033                  | 4,033                  | 8,066              | 15,000             |
| Part Time                              | 7,905               | 22,000            | 6,308                  | 7,807                  | 14,115             | 22,000             |
| State Supplemental Pay                 | 72,600              | 99,720            | 49,620                 | 57,420                 | 107,040            | 100,800            |
| Other Additional Pay                   | 17,050              | 29,000            | 7,875                  | 9,125                  | 17,000             | 29,000             |
| FICA Payroll Taxes                     | 49,163              | 66,049            | 29,530                 | 34,168                 | 63,698             | 67,480             |
| Medicare Payroll Taxes                 | 11,498              | 15,447            | 6,912                  | 7,997                  | 14,909             | 15,783             |
| Municipal State Retirement             | 121,297             | 143,962           | 68,683                 | 79,135                 | 147,818            | 141,935            |
| Insurance Benefits                     | 157,560             | 238,912           | 88,025                 | 103,092                | 191,117            | 263,456            |
| Unemployment                           | -                   | 2,000             | -                      | -                      | -                  | 2,000              |
| Office Supplies                        | 1,660               | 1,500             | 621                    | 2,289                  | 2,910              | 3,000              |
| Computer Supplies                      | -                   | 450               | -                      | -                      | -                  | 450                |
| Postage                                | 2,076               | 3,000             | 1,251                  | 1,252                  | 2,503              | 3,000              |
| Operating Supplies                     | 834                 | 2,500             | 265                    | 747                    | 1,012              | 2,500              |
| Fuel and Oil                           | 20,113              | 25,241            | 11,062                 | 11,063                 | 22,125             | 26,000             |
| Employee Uniforms                      | 4,993               | 5,000             | 4,956                  | -                      | 4,956              | 5,000              |
| Telephone Service                      | 1,446               | 2,000             | 707                    | 707                    | 1,414              | 2,000              |
| Internet Service                       | 992                 | 1,000             | 513                    | 541                    | 1,054              | 1,200              |
| Mobile Phone Service                   | 6,618               | 12,500            | 2,622                  | 2,622                  | 5,244              | 10,000             |
| Other Communications                   | 2,799               | 3,500             | -                      | -                      | -                  | 3,500              |
| Wireless Data                          | 7,144               | 16,000            | 2,601                  | 2,601                  | 5,202              | 10,000             |
| Equipment Rental                       | 2,033               | 4,100             | 847                    | 847                    | 1,694              | 16,100             |
| Software Maintenance and Subscriptions | 11,271              | 19,200            | 7,125                  | 7,125                  | 14,250             | 35,200             |
| Equipment Repair and Maintenance       | 1,196               | 3,000             | -                      | 101                    | 101                | 3,000              |
| Vehicle Repair and Maintenance         | 7,421               | 16,000            | 5,344                  | 5,343                  | 10,687             | 16,000             |
| Audit Services                         | 21,500              | 23,000            | 21,550                 | -                      | 21,550             | 23,000             |
| Risk Management Charges                | 41,360              | 78,400            | 39,200                 | 39,200                 | 78,400             | 35,500             |
| Other Expenses                         | -                   | 2,613             | 544                    | 542                    | 1,086              | 2,600              |
| Supplemental Pay Reimbursement         | (37,114)            | (50,000)          | -                      | (25,000)               | (25,000)           | (50,000)           |
| <b>Total</b>                           | <b>\$ 1,279,701</b> | <b>1,706,795</b>  | <b>769,856</b>         | <b>830,784</b>         | <b>1,600,640</b>   | <b>1,727,070</b>   |

General Fund  
Budget Worksheet  
2026

|                      | 2024<br>Actual | 2025<br>Amended<br>Budget | 6/30/2025<br>Year to Date<br>Actual | 2025<br>Estimated<br>Remainder | 2025<br>Estimated<br>Total | 2026<br>Proposed<br>Budget |
|----------------------|----------------|---------------------------|-------------------------------------|--------------------------------|----------------------------|----------------------------|
| 08 - City Marshal    |                |                           |                                     |                                |                            |                            |
| Authorized Positions | 14             | 16                        |                                     |                                | 16                         | 16                         |

**Administrative Activities:**

To execute court orders and mandates, make arrests, and preserve the peace according to RS 13:1881, Court and Judicial Procedures, State of Louisiana.

To locate persons needed in the execution of orders from the courts.

To collect garnishments, seizures, fines and to make all disbursements.

To conduct all criminal, traffic and civil court sessions.

**General Fund  
Budget Worksheet  
2026**

|                                        | <b>2024<br/>Actual</b> | <b>2025<br/>Amended<br/>Budget</b> | <b>6/30/2025<br/>Year to Date<br/>Actual</b> | <b>2025<br/>Estimated<br/>Remainder</b> | <b>2025<br/>Estimated<br/>Total</b> | <b>2026<br/>Proposed<br/>Budget</b> |
|----------------------------------------|------------------------|------------------------------------|----------------------------------------------|-----------------------------------------|-------------------------------------|-------------------------------------|
| <b>09 - Community Development</b>      |                        |                                    |                                              |                                         |                                     |                                     |
| Regular Salaries and Wages             | \$ 148,037             | 164,901                            | 77,781                                       | 90,466                                  | 168,247                             | 168,200                             |
| Part Time                              | -                      | 20,800                             | -                                            | -                                       | -                                   | 20,800                              |
| FICA Payroll Taxes                     | 8,593                  | 11,514                             | 4,790                                        | 5,529                                   | 10,319                              | 11,719                              |
| Medicare Payroll Taxes                 | 2,010                  | 2,693                              | 1,120                                        | 1,293                                   | 2,413                               | 2,741                               |
| Municipal State Retirement             | 21,668                 | 23,087                             | 11,446                                       | 13,159                                  | 24,605                              | 22,708                              |
| Insurance Benefits                     | 40,594                 | 44,796                             | 22,379                                       | 26,108                                  | 48,487                              | 49,398                              |
| Office Supplies                        | 519                    | 500                                | 374                                          | 487                                     | 861                                 | 1,000                               |
| Computer Supplies                      | -                      | 1,400                              | -                                            | -                                       | -                                   | 1,400                               |
| Postage                                | 49                     | 350                                | 3                                            | 4                                       | 7                                   | 350                                 |
| Memberships and Subscriptions          | 940                    | 1,100                              | 940                                          | 940                                     | 1,880                               | 1,200                               |
| Operating Supplies                     | 1,710                  | 2,500                              | 18                                           | 18                                      | 36                                  | 2,500                               |
| Fuel and Oil                           | 1,061                  | 1,548                              | 448                                          | 447                                     | 895                                 | 1,500                               |
| Telephone Service                      | 2,101                  | 1,500                              | 538                                          | 538                                     | 1,076                               | 1,500                               |
| Internet Service                       | 1,197                  | 1,450                              | 624                                          | 624                                     | 1,248                               | 1,450                               |
| Advertising and Legal Notices          | 1,185                  | 2,040                              | 345                                          | 345                                     | 690                                 | 2,040                               |
| Equipment Rental                       | 2,557                  | 3,500                              | 1,248                                        | 1,248                                   | 2,496                               | 3,500                               |
| Software Maintenance and Subscriptions | 882                    | 750                                | -                                            | -                                       | -                                   | 750                                 |
| Vehicle Repair and Maintenance         | 82                     | 800                                | 321                                          | 322                                     | 643                                 | 800                                 |
| Travel and Training                    | -                      | 900                                | -                                            | -                                       | -                                   | 900                                 |
| Audit Services                         | 12,000                 | 12,000                             | -                                            | 12,000                                  | 12,000                              | 12,000                              |
| Risk Management Charges                | 15,695                 | 29,100                             | 14,550                                       | 14,550                                  | 29,100                              | 13,200                              |
| Other Expenses                         | -                      | 100                                | -                                            | -                                       | -                                   | 100                                 |
| <b>Total</b>                           | <b>\$ 260,880</b>      | <b>327,329</b>                     | <b>136,925</b>                               | <b>168,078</b>                          | <b>305,003</b>                      | <b>319,756</b>                      |
| Authorized Positions                   | 3                      | 3                                  |                                              |                                         | 3                                   | 3                                   |

**General Fund  
Budget Worksheet  
2026**

**09 - Community Development**

**Administrative Activities:**

To supervise and coordinate all planning activities including: CDBG applications, neighborhood plans, all necessary meetings, hearings and workshops.

To coordinate all administrative support activities including: processing payment documents, contract documents, and monitoring projects.

To improve approved rehabilitation and home quality by preparing in depth work write ups to identify the specific scope and exact location of each item to be repaired together with cost estimates which specify quantity and quality of material.

To upgrade the quality of home rehabilitations by daily inspections of work in progress.

To establish a tracking system to ensure rehabilitation work is completed on time.

To develop a sound and viable Community Development program through citizen input and proper planning.

To seek and apply for other funding sources to further neighborhood improvement, community and economic development.



**General Fund  
Budget Worksheet  
2026**

|                                            | <b>2024<br/>Actual</b> | <b>2025<br/>Amended<br/>Budget</b> | <b>6/30/2025<br/>Year to Date<br/>Actual</b> | <b>2025<br/>Estimated<br/>Remainder</b> | <b>2025<br/>Estimated<br/>Total</b> | <b>2026<br/>Proposed<br/>Budget</b> |
|--------------------------------------------|------------------------|------------------------------------|----------------------------------------------|-----------------------------------------|-------------------------------------|-------------------------------------|
| <b>10 - Fleet Services</b>                 |                        |                                    |                                              |                                         |                                     |                                     |
| Regular Salaries and Wages                 | \$ 658,943             | 744,426                            | 349,990                                      | 407,253                                 | 757,243                             | 759,315                             |
| Premium Hours and Overtime                 | 28,078                 | 40,000                             | 13,635                                       | 17,362                                  | 30,997                              | 40,000                              |
| Tool Allowance                             | 720                    | 1,500                              | 360                                          | 480                                     | 840                                 | 1,500                               |
| FICA Pay roll Taxes                        | 40,699                 | 48,728                             | 22,856                                       | 26,501                                  | 49,357                              | 49,652                              |
| Medicare Pay roll Taxes                    | 9,518                  | 11,397                             | 5,345                                        | 6,198                                   | 11,543                              | 11,612                              |
| Municipal State Retirement                 | 96,392                 | 104,431                            | 51,600                                       | 59,330                                  | 110,930                             | 102,712                             |
| Insurance Benefits                         | 202,328                | 223,980                            | 111,564                                      | 130,212                                 | 241,776                             | 246,990                             |
| Office Supplies                            | 908                    | 200                                | 167                                          | 178                                     | 345                                 | 500                                 |
| Postage                                    | -                      | 300                                | 180                                          | 236                                     | 416                                 | 500                                 |
| Operating Supplies                         | 7,791                  | 12,300                             | 2,900                                        | 2,909                                   | 5,809                               | 12,300                              |
| Fuel and Oil                               | 28,161                 | 32,000                             | 11,997                                       | 12,096                                  | 24,093                              | 32,000                              |
| First Aid Supplies                         | 234                    | 500                                | 72                                           | 72                                      | 144                                 | 500                                 |
| Employee Uniforms                          | 4,694                  | 4,500                              | 2,429                                        | 1,694                                   | 4,123                               | 5,500                               |
| Electricity                                | 38,239                 | 46,000                             | 14,636                                       | 14,636                                  | 29,272                              | 46,000                              |
| Natural Gas                                | 17,297                 | 30,000                             | 6,310                                        | 6,310                                   | 12,620                              | 30,000                              |
| Water and Sewer                            | 3,563                  | 4,500                              | 1,952                                        | 1,953                                   | 3,905                               | 4,500                               |
| Telephone Service                          | 2,140                  | 2,100                              | 1,058                                        | 1,057                                   | 2,115                               | 3,000                               |
| Internet Service                           | 1,389                  | 1,000                              | 723                                          | 723                                     | 1,446                               | 2,000                               |
| Mobile Phone Service                       | 1,318                  | 2,000                              | 567                                          | 567                                     | 1,134                               | 2,000                               |
| Other Communications                       | 1,300                  | 600                                | -                                            | -                                       | -                                   | 600                                 |
| Wireless Data                              | 1,040                  | 800                                | 400                                          | 400                                     | 800                                 | 800                                 |
| Equipment Rental                           | 591                    | 1,300                              | 246                                          | 246                                     | 492                                 | 2,000                               |
| Software Maintenance and Subscriptions     | 14,095                 | 20,080                             | 15,934                                       | 15,934                                  | 31,868                              | 35,000                              |
| Tyler Software Maintenance                 | 29,023                 | 3,386                              | 3,386                                        | -                                       | 3,386                               | 3,590                               |
| Building Repair and Maintenance            | 10,681                 | 17,000                             | 14,206                                       | 16,962                                  | 31,168                              | 35,000                              |
| Equipment Repair and Maintenance           | 4,464                  | 10,000                             | 2,061                                        | 5,657                                   | 7,718                               | 10,000                              |
| Vehicle Repair and Maintenance             | 8,419                  | 5,000                              | 3,092                                        | 3,093                                   | 6,185                               | 7,500                               |
| Fuel Islands Repair and Maintenance        | 13,036                 | 60,000                             | 7,731                                        | 8,567                                   | 16,298                              | 60,000                              |
| Hwy 71 Fuel Station Repair and Maintenance | -                      | -                                  | -                                            | -                                       | -                                   | 92,000                              |
| Hwy 80 Fuel Station Repair and Maintenance | -                      | -                                  | -                                            | -                                       | -                                   | 92,000                              |
| Travel and Training                        | -                      | 2,000                              | -                                            | -                                       | -                                   | 2,000                               |

**General Fund  
Budget Worksheet  
2026**

|                            | 2024<br>Actual      | 2025<br>Amended<br>Budget | 6/30/2025<br>Year to Date<br>Actual | 2025<br>Estimated<br>Remainder | 2025<br>Estimated<br>Total | 2026<br>Proposed<br>Budget |
|----------------------------|---------------------|---------------------------|-------------------------------------|--------------------------------|----------------------------|----------------------------|
| <b>10 - Fleet Services</b> |                     |                           |                                     |                                |                            |                            |
| Risk Management Charges    | 38,617              | 83,000                    | 41,500                              | 41,500                         | 83,000                     | 92,800                     |
| Other Expenses             | -                   | 900                       | -                                   | 80                             | 80                         | 900                        |
| Garage Default             | 133,941             | 1,000                     | (20,698)                            | (6,559)                        | (27,257)                   | 1,000                      |
| <b>Total</b>               | <b>\$ 1,397,619</b> | <b>1,514,928</b>          | <b>666,199</b>                      | <b>775,647</b>                 | <b>1,441,846</b>           | <b>1,785,771</b>           |
| Authorized Positions       | 15                  | 15                        |                                     |                                | 15                         | 15                         |

**Administrative Activities:**

To service, or secure services for all vehicles and equipment in need of repair.

To provide emergency roadside service.

To provide fueling service for all City vehicles.

To decrease the frequency of repairs per vehicle.

**General Fund  
Budget Worksheet  
2026**

|                                        | <b>2024<br/>Actual</b> | <b>2025<br/>Amended<br/>Budget</b> | <b>6/30/2025<br/>Year to Date<br/>Actual</b> | <b>2025<br/>Estimated<br/>Remainder</b> | <b>2025<br/>Estimated<br/>Total</b> | <b>2026<br/>Proposed<br/>Budget</b> |
|----------------------------------------|------------------------|------------------------------------|----------------------------------------------|-----------------------------------------|-------------------------------------|-------------------------------------|
| <b>11 - Building Maintenance</b>       |                        |                                    |                                              |                                         |                                     |                                     |
| Regular Salaries and Wages             | \$ 330,730             | 380,630                            | 174,400                                      | 198,152                                 | 372,552                             | 389,227                             |
| Premium Hours and Overtime             | 5,333                  | 10,000                             | 1,570                                        | 2,474                                   | 4,044                               | 10,000                              |
| Part Time                              | -                      | -                                  | -                                            | -                                       | -                                   | 46,800                              |
| FICA Pay roll Taxes                    | 19,534                 | 24,220                             | 10,885                                       | 12,319                                  | 23,204                              | 27,655                              |
| Medicare Pay roll Taxes                | 4,568                  | 5,665                              | 2,546                                        | 2,881                                   | 5,427                               | 6,468                               |
| Municipal State Retirement             | 48,292                 | 53,289                             | 24,355                                       | 27,561                                  | 51,916                              | 52,547                              |
| Insurance Benefits                     | 81,188                 | 89,592                             | 43,527                                       | 49,743                                  | 93,270                              | 98,796                              |
| Unemployment                           | -                      | 1,500                              | -                                            | -                                       | -                                   | 1,500                               |
| Office Supplies                        | 199                    | 1,000                              | 136                                          | 140                                     | 276                                 | 1,000                               |
| Computer Supplies                      | -                      | 100                                | -                                            | -                                       | -                                   | 100                                 |
| Postage                                | -                      | 35                                 | -                                            | -                                       | -                                   | 35                                  |
| Operating Supplies                     | 10,775                 | 15,000                             | 3,862                                        | 3,992                                   | 7,854                               | 15,000                              |
| Fuel and Oil                           | 13,572                 | 20,000                             | 5,634                                        | 5,635                                   | 11,269                              | 20,000                              |
| First Aid Supplies                     | -                      | 250                                | -                                            | -                                       | -                                   | 250                                 |
| Employee Uniforms                      | -                      | 2,000                              | 1,095                                        | 600                                     | 1,695                               | 2,000                               |
| Electricity                            | 319,272                | 350,000                            | 146,571                                      | 203,429                                 | 350,000                             | 350,000                             |
| Natural Gas                            | 12,027                 | 18,000                             | 9,083                                        | 9,082                                   | 18,165                              | 18,000                              |
| Water and Sewer                        | 21,871                 | 70,000                             | 8,493                                        | 16,507                                  | 25,000                              | 70,000                              |
| Telephone Service                      | 8,631                  | 10,500                             | 3,573                                        | 3,573                                   | 7,146                               | 10,500                              |
| Internet Service                       | 4,678                  | 5,000                              | 2,420                                        | 2,516                                   | 4,936                               | 5,000                               |
| Mobile Phone Service                   | 3,955                  | 4,800                              | 1,275                                        | 1,275                                   | 2,550                               | 4,800                               |
| Other Communications                   | 6,199                  | 8,500                              | -                                            | -                                       | -                                   | 8,500                               |
| Wireless Data                          | 520                    | 480                                | 200                                          | 200                                     | 400                                 | 480                                 |
| Equipment Rental                       | 5,361                  | 10,000                             | 131                                          | 131                                     | 262                                 | 10,000                              |
| Software Maintenance and Subscriptions | -                      | 6,000                              | 4,473                                        | 4,473                                   | 8,946                               | 6,000                               |
| Tyler Software Maintenance             | -                      | 3,386                              | 3,386                                        | -                                       | 3,386                               | 3,590                               |
| Building Repair and Maintenance        | 640,293                | 796,500                            | 208,919                                      | 587,581                                 | 796,500                             | 796,500                             |
| Equipment Repair and Maintenance       | 11,808                 | 18,000                             | 6,423                                        | 12,837                                  | 19,260                              | 18,000                              |
| Vehicle Repair and Maintenance         | 4,406                  | 18,500                             | 2,463                                        | 2,883                                   | 5,346                               | 18,500                              |
| Travel and Training                    | -                      | 500                                | -                                            | -                                       | -                                   | 500                                 |
| Risk Management Charges                | 38,017                 | 110,900                            | 55,450                                       | 55,450                                  | 110,900                             | 50,200                              |

**General Fund  
Budget Worksheet  
2026**

|                                  | 2024<br>Actual      | 2025<br>Amended<br>Budget | 6/30/2025<br>Year to Date<br>Actual | 2025<br>Estimated<br>Remainder | 2025<br>Estimated<br>Total | 2026<br>Proposed<br>Budget |
|----------------------------------|---------------------|---------------------------|-------------------------------------|--------------------------------|----------------------------|----------------------------|
| <b>11 - Building Maintenance</b> |                     |                           |                                     |                                |                            |                            |
| Other Expenses                   | 466                 | 500                       | 168                                 | -                              | 561                        | 500                        |
| <b>Total</b>                     | <b>\$ 1,591,695</b> | <b>2,034,847</b>          | <b>721,038</b>                      | <b>1,203,434</b>               | <b>1,924,865</b>           | <b>2,042,448</b>           |
| Authorized Positions             | 6                   | 6                         |                                     |                                | 6                          | 6                          |

**Administrative Activities:**

To provide plumbing, roofing, carpentry, electrical, air conditioning and heating, painting and equipment repair services.

To protect the capital investment in City buildings.

To prevent emergencies causing down time in buildings, through preventive maintenance.

To maintain a high level of appearance for City buildings.

**General Fund  
Budget Worksheet  
2026**

|                                        | 2024       | 2025           | 6/30/2025           | 2025                | 2025            | 2026            |
|----------------------------------------|------------|----------------|---------------------|---------------------|-----------------|-----------------|
| 12 - Information Services              | Actual     | Amended Budget | Year to Date Actual | Estimated Remainder | Estimated Total | Proposed Budget |
| Regular Salaries and Wages             | \$ 482,055 | 568,006        | 267,631             | 311,882             | 579,513         | 579,367         |
| Premium Hours and Overtime             | 14,564     | 20,000         | 6,959               | 7,913               | 14,872          | 20,000          |
| Other Additional Pay                   | 4,047      | -              | -                   | -                   | -               | -               |
| FICA Pay roll Taxes                    | 29,519     | 36,457         | 17,271              | 19,969              | 37,240          | 37,162          |
| Medicare Pay roll Taxes                | 6,903      | 8,527          | 4,039               | 4,670               | 8,709           | 8,692           |
| Municipal State Retirement             | 69,602     | 79,521         | 39,443              | 45,271              | 84,714          | 78,215          |
| Insurance Benefits                     | 83,861     | 134,388        | 52,367              | 61,107              | 113,474         | 148,194         |
| Office Supplies                        | 349        | 500            | 1                   | 1                   | 2               | 500             |
| Computer Supplies                      | 5,521      | 8,000          | 4,049               | 4,049               | 8,098           | 8,000           |
| Postage                                | -          | 500            | -                   | -                   | -               | 500             |
| Book and Periodicals                   | -          | 500            | -                   | -                   | -               | 500             |
| Memberships and Subscriptions          | -          | 500            | -                   | -                   | -               | 500             |
| Operating Supplies                     | 3,786      | 12,892         | (96)                | 1,041               | 945             | 12,500          |
| Fuel and Oil                           | 2,639      | 6,000          | 2,201               | 2,201               | 4,402           | 6,000           |
| Employee Uniforms                      | 3,798      | 2,500          | -                   | -                   | -               | 2,500           |
| Telephone Service                      | 31,800     | 50,000         | 12,442              | 12,442              | 24,884          | 50,000          |
| Internet Service                       | 20,280     | 25,000         | 11,282              | 13,265              | 24,547          | 25,000          |
| Mobile Phone Service                   | 5,367      | 7,500          | 1,944               | 1,945               | 3,889           | 7,500           |
| Other Communications                   | 18,186     | 26,000         | 622                 | 622                 | 1,244           | 26,000          |
| Wireless Data                          | 4,163      | 4,000          | 1,601               | 1,601               | 3,202           | 4,000           |
| Worker's Comp Claims                   | 57         | -              | -                   | -                   | -               | -               |
| Equipment Rental                       | 90,871     | 212,000        | 46,091              | 61,417              | 107,508         | 212,000         |
| Software Maintenance and Subscriptions | 485,081    | 462,000        | 305,655             | 287,656             | 593,311         | 615,000         |
| Tyler Software Maintenance             | 249,391    | 30,591         | 29,629              | -                   | 29,629          | 32,367          |
| Computer Software Maintenance Charges  | (222,883)  | -              | -                   | -                   | -               | -               |
| Building Repair and Maintenance        | -          | 1,000          | 834                 | 833                 | 1,667           | 1,000           |
| Equipment Repair and Maintenance       | 213,571    | 202,000        | 139,641             | 139,640             | 279,281         | 220,000         |
| Vehicle Repair and Maintenance         | 2,236      | 3,250          | 231                 | 1,459               | 1,690           | 3,250           |
| Travel and Training                    | 9,079      | 13,000         | 3,856               | 3,856               | 7,712           | 13,000          |
| Consultant Services                    | 209,679    | 225,000        | 86,538              | 121,132             | 207,670         | 300,000         |
| Risk Management Charges                | -          | 75,700         | 37,850              | 37,850              | 75,700          | 34,300          |

**General Fund  
Budget Worksheet  
2026**

|                                     | 2024<br>Actual      | 2025<br>Amended<br>Budget | 6/30/2025<br>Year to Date<br>Actual | 2025<br>Estimated<br>Remainder | 2025<br>Estimated<br>Total | 2026<br>Proposed<br>Budget |
|-------------------------------------|---------------------|---------------------------|-------------------------------------|--------------------------------|----------------------------|----------------------------|
| <b>12 - Information Services</b>    |                     |                           |                                     |                                |                            |                            |
| Other Expenses                      | 1,524               | 2,000                     | 243                                 | 364                            | 607                        | 2,000                      |
| Computer System Admin Reimbursement | (250,000)           | (168,000)                 | (84,000)                            | (84,000)                       | (168,000)                  | (333,000)                  |
| <b>Total</b>                        | <b>\$ 1,575,046</b> | <b>2,049,332</b>          | <b>988,324</b>                      | <b>1,058,186</b>               | <b>2,046,510</b>           | <b>2,115,047</b>           |
| Authorized Positions                | 8                   | 9                         |                                     |                                | 9                          | 9                          |

**Administrative Activities:**

The Information Services Division is committed to serving the business operational needs of the City of Bossier City by providing enterprise-wide integrated system solutions and high-quality end user service to facilitate the efficient utilization of technology resources.

The Information Services Division is responsible for delivering quality services in the areas of systems support, hardware and software, help desk support, network operations, equipment procurement and business systems analysis. There are approximately 1,000 network devices, and over 600 individual user accounts located at over 24 locations throughout the City. Our Information Services Division is constantly upgrading computer software and hardware to keep up with the latest technology.

**General Fund  
Budget Worksheet  
2026**

|                                        | 2024        | 2025              | 6/30/2025              | 2025                   | 2025               | 2026               |
|----------------------------------------|-------------|-------------------|------------------------|------------------------|--------------------|--------------------|
| 13 - Property Tax and Licenses         | Actual      | Amended<br>Budget | Year to Date<br>Actual | Estimated<br>Remainder | Estimated<br>Total | Proposed<br>Budget |
| Regular Salaries and Wages             | \$ -        | -                 | -                      | -                      | -                  | 146,829            |
| Premium Hours and Overtime             | -           | -                 | -                      | -                      | -                  | 500                |
| FICA Payroll Taxes                     | -           | -                 | -                      | -                      | -                  | 9,135              |
| Medicare Payroll Taxes                 | -           | -                 | -                      | -                      | -                  | 2,137              |
| Municipal State Retirement             | -           | -                 | -                      | -                      | -                  | 19,823             |
| Insurance Benefits                     | -           | -                 | -                      | -                      | -                  | 49,398             |
| Office Supplies                        | -           | -                 | -                      | -                      | -                  | 200                |
| Printing                               | -           | -                 | -                      | -                      | -                  | 1,360              |
| Postage                                | -           | -                 | -                      | -                      | -                  | 40,000             |
| Operating Supplies                     | -           | -                 | -                      | -                      | -                  | 5,000              |
| Advertising and Legal Notices          | -           | -                 | -                      | -                      | -                  | 15,000             |
| Software Maintenance and Subscriptions | -           | -                 | -                      | -                      | -                  | 25,000             |
| Tyler Software Maintenance             | -           | -                 | -                      | -                      | -                  | 3,483              |
| Travel and Training                    | -           | -                 | -                      | -                      | -                  | 3,000              |
| Consultant Services                    | -           | -                 | -                      | -                      | -                  | 10,000             |
| Tax Assessor Services                  | -           | -                 | -                      | -                      | -                  | 30,000             |
| Risk Management Charges                | -           | -                 | -                      | -                      | -                  | 11,700             |
| <b>Total</b>                           | <b>\$ -</b> | <b>-</b>          | <b>-</b>               | <b>-</b>               | <b>-</b>           | <b>372,565</b>     |

|                      |   |   |   |   |
|----------------------|---|---|---|---|
| Authorized Positions | 0 | 0 | 0 | 3 |
|----------------------|---|---|---|---|

**Administrative Activities:**

The Property and Occupational License Tax division bills and collects Property tax and Occupational License tax for the City of Bossier City.

The division processes alcohol beverage permit applications and issues alcohol permits.

The division also holds the annual tax sale for all immovable property within the City of Bossier City.

**General Fund  
Budget Worksheet  
2026**

|                                        | <b>2024</b>   | <b>2025</b>               | <b>6/30/2025</b>               | <b>2025</b>                    | <b>2025</b>                | <b>2026</b>                |
|----------------------------------------|---------------|---------------------------|--------------------------------|--------------------------------|----------------------------|----------------------------|
| <b>15 - Engineering</b>                | <b>Actual</b> | <b>Amended<br/>Budget</b> | <b>Year to Date<br/>Actual</b> | <b>Estimated<br/>Remainder</b> | <b>Estimated<br/>Total</b> | <b>Proposed<br/>Budget</b> |
| Regular Salaries and Wages             | \$ 393,116    | 487,462                   | 216,594                        | 259,538                        | 476,132                    | 619,730                    |
| Part Time                              | 19,040        | 13,260                    | 6,630                          | 7,650                          | 14,280                     | -                          |
| FICA Pay roll Taxes                    | 24,872        | 31,047                    | 14,347                         | 17,044                         | 31,391                     | 38,424                     |
| Medicare Pay roll Taxes                | 5,817         | 7,261                     | 3,355                          | 3,987                          | 7,342                      | 8,987                      |
| Municipal State Retirement             | 57,249        | 68,246                    | 32,143                         | 38,078                         | 70,221                     | 83,665                     |
| Insurance Benefits                     | 95,087        | 134,388                   | 49,947                         | 58,725                         | 108,672                    | 164,660                    |
| Office Supplies                        | 6,942         | 7,000                     | 3,106                          | 3,985                          | 7,091                      | 7,000                      |
| Computer Supplies                      | -             | 500                       | 191                            | 191                            | 382                        | 500                        |
| Printing                               | 3,685         | 3,000                     | 751                            | 751                            | 1,502                      | 3,000                      |
| Postage                                | 19,721        | 25,000                    | 9,418                          | 9,418                          | 18,836                     | 25,000                     |
| Book and Periodicals                   | 71            | 95                        | -                              | -                              | -                          | 100                        |
| Memberships and Subscriptions          | -             | 200                       | -                              | -                              | -                          | 500                        |
| Credit Card Fees                       | 175           | 500                       | 90                             | 90                             | 180                        | 500                        |
| Operating Supplies                     | 12,947        | 4,000                     | 629                            | 668                            | 1,297                      | 4,000                      |
| Fuel and Oil                           | 7,220         | 8,000                     | 4,913                          | 4,913                          | 9,826                      | 8,000                      |
| Employee Uniforms                      | 5,370         | 2,000                     | 1,683                          | (177)                          | 1,506                      | 2,500                      |
| Telephone Service                      | 457           | 480                       | 220                            | 221                            | 441                        | 480                        |
| Internet Service                       | 184           | 250                       | 94                             | 104                            | 198                        | 250                        |
| Mobile Phone Service                   | 4,338         | 5,500                     | 1,766                          | 1,765                          | 3,531                      | 5,500                      |
| Wireless Data                          | 4,652         | 4,180                     | 1,600                          | 1,601                          | 3,201                      | 4,180                      |
| Utility Locates                        | 10,248        | 10,000                    | 4,458                          | 4,459                          | 8,917                      | 10,000                     |
| Equipment Rental                       | 7,233         | 6,500                     | 2,658                          | 2,578                          | 5,236                      | 13,000                     |
| Software Maintenance and Subscriptions | 36,916        | 40,200                    | 38,837                         | 1,363                          | 40,200                     | 46,000                     |
| Tyler Software Maintenance             | 9,520         | 8,595                     | 8,595                          | -                              | 8,595                      | 8,515                      |
| Equipment Repair and Maintenance       | -             | 850                       | -                              | -                              | -                          | 850                        |
| Vehicle Repair and Maintenance         | 5,317         | 8,500                     | 2,102                          | 2,141                          | 4,243                      | 8,500                      |
| Towing Charges                         | 2,700         | 5,000                     | 1,050                          | 1,050                          | 2,100                      | 5,000                      |
| Travel and Training                    | 8,518         | 10,120                    | 9,595                          | 525                            | 10,120                     | 5,000                      |
| Consultant Services                    | 343,786       | 428,771                   | 152,775                        | 18,025                         | 170,800                    | 250,000                    |
| Laboratory Testing Services            | 19,496        | 15,000                    | 10,889                         | 10,889                         | 21,778                     | 65,000                     |



**General Fund  
Budget Worksheet  
2026**

|                         | 2024<br>Actual      | 2025<br>Amended<br>Budget | 6/30/2025<br>Year to Date<br>Actual | 2025<br>Estimated<br>Remainder | 2025<br>Estimated<br>Total | 2026<br>Proposed<br>Budget |
|-------------------------|---------------------|---------------------------|-------------------------------------|--------------------------------|----------------------------|----------------------------|
| <b>15 - Engineering</b> |                     |                           |                                     |                                |                            |                            |
| Mowing Services         | 108,823             | 150,000                   | 34,327                              | 80,673                         | 115,000                    | 150,000                    |
| Demolitions             | 52,068              | 100,000                   | 11,200                              | 38,800                         | 50,000                     | 100,000                    |
| Recording Services      | 54,000              | 70,000                    | 20,500                              | 20,500                         | 41,000                     | 70,000                     |
| Risk Management Charges | 33,748              | 94,700                    | 47,350                              | 47,350                         | 94,700                     | 42,800                     |
| Other Expenses          | 3,052               | 4,150                     | 1,519                               | 1,629                          | 3,148                      | 5,000                      |
| <b>Total</b>            | <b>\$ 1,356,368</b> | <b>1,754,755</b>          | <b>693,332</b>                      | <b>638,534</b>                 | <b>1,331,866</b>           | <b>1,756,641</b>           |
| Authorized Positions    | 9                   | 10                        |                                     |                                | 10                         | 10                         |

**Administrative Activities:**

To ensure quality control in the construction of streets and storm drainage systems and to design streets and storm drainage systems which will alleviate flooding of homes and property.

To prepare quantity and cost estimates, prepare plans and specifications, and monitor projects and construction for capital improvement proje

To prepare legal descriptions and maps for annexation, land acquisitions, street dedications and closures.

To make certain that all contractors working within the City limits adhere to all specifications required by City ordinances.

**General Fund  
Budget Worksheet  
2026**

|                                        | <b>2024</b>   | <b>2025</b>               | <b>6/30/2025</b>               | <b>2025</b>                    | <b>2025</b>                | <b>2026</b>                |
|----------------------------------------|---------------|---------------------------|--------------------------------|--------------------------------|----------------------------|----------------------------|
| <b>16 - Traffic Engineering</b>        | <b>Actual</b> | <b>Amended<br/>Budget</b> | <b>Year to Date<br/>Actual</b> | <b>Estimated<br/>Remainder</b> | <b>Estimated<br/>Total</b> | <b>Proposed<br/>Budget</b> |
| Regular Salaries and Wages             | \$ 200,776    | 341,500                   | 115,804                        | 135,565                        | 251,369                    | 348,203                    |
| Premium Hours and Overtime             | 2,747         | 4,500                     | 2,117                          | 2,493                          | 4,610                      | 4,500                      |
| Part Time                              | 9,688         | -                         | -                              | -                              | -                          | -                          |
| Other Additional Pay                   | 9,600         | 10,800                    | 4,800                          | 5,600                          | 10,400                     | 15,600                     |
| FICA Payroll Taxes                     | 12,634        | 22,122                    | 7,692                          | 8,946                          | 16,638                     | 22,836                     |
| Medicare Payroll Taxes                 | 2,955         | 5,174                     | 1,799                          | 2,092                          | 3,891                      | 5,342                      |
| Municipal State Retirement             | 30,641        | 49,322                    | 17,664                         | 20,441                         | 38,105                     | 49,114                     |
| Insurance Benefits                     | 29,784        | 104,524                   | 15,659                         | 18,274                         | 33,933                     | 115,262                    |
| Office Supplies                        | 661           | 1,422                     | 598                            | 598                            | 1,196                      | 1,000                      |
| Printing                               | -             | 142                       | -                              | -                              | -                          | 200                        |
| Postage                                | 63            | 190                       | 11                             | 12                             | 23                         | 300                        |
| Book and Periodicals                   | -             | 164                       | 99                             | 99                             | 198                        | 200                        |
| Memberships and Subscriptions          | 340           | 663                       | 340                            | 340                            | 680                        | 800                        |
| Operating Supplies                     | 5,570         | 5,086                     | 2,295                          | 4,368                          | 6,663                      | 5,500                      |
| Fuel and Oil                           | 11,022        | 20,000                    | 5,638                          | 5,638                          | 11,276                     | 20,000                     |
| Employee Uniforms                      | -             | 720                       | -                              | 1,114                          | 1,114                      | 1,500                      |
| Electricity - Traffic Signals          | 43,405        | 30,000                    | 18,830                         | 20,163                         | 38,993                     | 45,000                     |
| Electricity - Street Lights            | 751,148       | 650,000                   | 350,177                        | 351,522                        | 701,699                    | 770,000                    |
| Electricity                            | 7,702         | 6,000                     | 3,846                          | 4,008                          | 7,854                      | 8,000                      |
| Natural Gas                            | 1,281         | 2,000                     | 527                            | 528                            | 1,055                      | 1,500                      |
| Water and Sewer                        | 361           | 800                       | 175                            | 174                            | 349                        | 600                        |
| Telephone Service                      | 5,121         | 9,300                     | 2,569                          | 2,569                          | 5,138                      | 6,000                      |
| Internet Service                       | 882           | 700                       | 460                            | 460                            | 920                        | 1,000                      |
| Mobile Phone Service                   | 1,465         | 2,000                     | 564                            | 564                            | 1,128                      | 2,000                      |
| Other Communications                   | 1,466         | 1,700                     | -                              | -                              | -                          | 1,700                      |
| Wireless Data                          | 1,562         | 1,700                     | 601                            | 602                            | 1,203                      | 2,000                      |
| Equipment Rental                       | -             | 600                       | -                              | -                              | -                          | 600                        |
| Software Maintenance and Subscriptions | 3,266         | 25,000                    | 900                            | 900                            | 1,800                      | 10,000                     |
| Tyler Software Maintenance             | -             | 3,386                     | 3,386                          | -                              | 3,386                      | 3,590                      |
| Traffic Signal Repair and Maintenance  | 28,573        | 130,000                   | 90,994                         | 120,570                        | 211,564                    | 215,000                    |
| Street Light Repair and Maintenance    | 84,698        | 150,000                   | 22,349                         | 25,256                         | 47,605                     | 150,000                    |

**General Fund  
Budget Worksheet  
2026**

|                                      | 2024<br>Actual      | 2025<br>Amended<br>Budget | 6/30/2025<br>Year to Date<br>Actual | 2025<br>Estimated<br>Remainder | 2025<br>Estimated<br>Total | 2026<br>Proposed<br>Budget |
|--------------------------------------|---------------------|---------------------------|-------------------------------------|--------------------------------|----------------------------|----------------------------|
| <b>16 - Traffic Engineering</b>      |                     |                           |                                     |                                |                            |                            |
| Street Sign Repair and Maintenance   | 29,916              | 35,000                    | 5,622                               | 5,623                          | 11,245                     | 35,000                     |
| Guard Rail Repair and Maintenance    | 16,741              | 40,000                    | 11,000                              | 15,960                         | 26,960                     | 40,000                     |
| Pavement Mark Repair and Maintenance | 1,928               | 200,000                   | 136,515                             | 63,485                         | 200,000                    | 300,000                    |
| Building Repair and Maintenance      | 2,853               | 4,435                     | 1,902                               | 3,162                          | 5,064                      | 8,000                      |
| Equipment Repair and Maintenance     | 222                 | 935                       | 323                                 | 322                            | 645                        | 1,000                      |
| Vehicle Repair and Maintenance       | 6,183               | 11,373                    | 1,565                               | 1,921                          | 3,486                      | 12,000                     |
| Travel and Training                  | 2,845               | 7,000                     | 3,862                               | 3,859                          | 7,721                      | 10,000                     |
| Consultant Services                  | 195,629             | 29,350                    | -                                   | -                              | -                          | 30,000                     |
| Risk Management Charges              | 495                 | 47,700                    | 23,850                              | 23,850                         | 47,700                     | 21,600                     |
| Other Expenses                       | -                   | 1,422                     | -                                   | -                              | -                          | 1,500                      |
| <b>Total</b>                         | <b>\$ 1,504,223</b> | <b>1,956,730</b>          | <b>854,533</b>                      | <b>851,078</b>                 | <b>1,705,611</b>           | <b>2,266,447</b>           |

|                      |   |   |  |  |   |   |
|----------------------|---|---|--|--|---|---|
| Authorized Positions | 7 | 7 |  |  | 7 | 7 |
|----------------------|---|---|--|--|---|---|

**Administrative Activities:**

To install and maintain all regulatory, warning and informational signs within the City's jurisdiction.

To maintain and operate all traffic signals in accordance with State and Federal Highway Standards.

To maintain and repair all roadway lighting systems, pavement markings, guardrails and safety barriers within the City's jurisdiction.

**General Fund  
Budget Worksheet  
2026**

|                                        | <b>2024<br/>Actual</b> | <b>2025<br/>Amended<br/>Budget</b> | <b>6/30/2025<br/>Year to Date<br/>Actual</b> | <b>2025<br/>Estimated<br/>Remainder</b> | <b>2025<br/>Estimated<br/>Total</b> | <b>2026<br/>Proposed<br/>Budget</b> |
|----------------------------------------|------------------------|------------------------------------|----------------------------------------------|-----------------------------------------|-------------------------------------|-------------------------------------|
| <b>17 - Permits and Inspections</b>    |                        |                                    |                                              |                                         |                                     |                                     |
| Regular Salaries and Wages             | \$ 518,364             | 598,794                            | 281,800                                      | 327,861                                 | 609,661                             | 610,780                             |
| Premium Hours and Overtime             | 218                    | 5,000                              | 302                                          | 303                                     | 605                                 | 5,000                               |
| Educational Incentive                  | -                      | -                                  | -                                            | -                                       | -                                   | -                                   |
| Other Additional Pay                   | 25,992                 | 33,000                             | 14,250                                       | 17,000                                  | 31,250                              | 33,000                              |
| FICA Payroll Taxes                     | 31,746                 | 39,482                             | 18,606                                       | 21,514                                  | 40,120                              | 40,225                              |
| Medicare Payroll Taxes                 | 7,424                  | 9,234                              | 4,351                                        | 5,032                                   | 9,383                               | 9,408                               |
| Municipal State Retirement             | 78,980                 | 88,452                             | 43,588                                       | 50,178                                  | 93,766                              | 86,911                              |
| Insurance Benefits                     | 94,430                 | 149,320                            | 52,685                                       | 61,466                                  | 114,151                             | 164,660                             |
| Office Supplies                        | 2,488                  | 3,000                              | 1,129                                        | 1,146                                   | 2,275                               | 3,000                               |
| Printing                               | 148                    | 1,500                              | -                                            | -                                       | -                                   | 1,500                               |
| Postage                                | 24                     | 1,895                              | 10                                           | 10                                      | 20                                  | 1,500                               |
| Book and Periodicals                   | 1,821                  | 2,500                              | -                                            | -                                       | -                                   | 2,500                               |
| Memberships and Subscriptions          | 420                    | 616                                | -                                            | -                                       | -                                   | 5,600                               |
| Credit Card Fees                       | 266                    | 500                                | 105                                          | 105                                     | 210                                 | 500                                 |
| Operating Supplies                     | 1,143                  | 2,943                              | 1,299                                        | 1,299                                   | 2,598                               | 3,000                               |
| Fuel and Oil                           | 12,606                 | 14,500                             | 7,002                                        | 7,001                                   | 14,003                              | 14,500                              |
| Employee Uniforms                      | 3,152                  | 6,029                              | 1,728                                        | 1,728                                   | 3,456                               | 6,000                               |
| Telephone Service                      | 1,647                  | 3,200                              | 789                                          | 789                                     | 1,578                               | 3,200                               |
| Internet Service                       | 1,060                  | 1,000                              | 550                                          | 569                                     | 1,119                               | 1,250                               |
| Mobile Phone Service                   | 4,192                  | 6,160                              | 1,775                                        | 1,776                                   | 3,551                               | 6,160                               |
| Wireless Data                          | 4,523                  | 4,500                              | 1,806                                        | 1,805                                   | 3,611                               | 4,500                               |
| Worker's Comp Claims                   | 4,223                  | -                                  | 4,519                                        | 4,519                                   | 9,038                               | -                                   |
| Equipment Rental                       | 1,719                  | 1,895                              | 716                                          | 716                                     | 1,432                               | 1,800                               |
| Software Maintenance and Subscriptions | 3,334                  | 35,000                             | 2,879                                        | 2,879                                   | 5,758                               | 35,000                              |
| Tyler Software Maintenance             | 30,970                 | 31,152                             | 31,152                                       | -                                       | 31,152                              | 31,543                              |
| Equipment Repair and Maintenance       | -                      | 1,895                              | -                                            | -                                       | -                                   | 1,500                               |
| Vehicle Repair and Maintenance         | 24,474                 | 6,160                              | 1,499                                        | 1,500                                   | 2,999                               | 6,160                               |
| Travel and Training                    | 7,796                  | 17,500                             | 953                                          | 951                                     | 1,904                               | 17,500                              |
| Risk Management Charges                | 53,073                 | 99,100                             | 49,550                                       | 49,550                                  | 99,100                              | 44,800                              |
| Other Expenses                         | -                      | 2,769                              | -                                            | -                                       | -                                   | 2,500                               |
| <b>Total</b>                           | <b>\$ 916,233</b>      | <b>1,167,096</b>                   | <b>523,043</b>                               | <b>559,697</b>                          | <b>1,082,740</b>                    | <b>1,143,997</b>                    |

General Fund  
Budget Worksheet  
2026

|                              | 2024<br>Actual | 2025<br>Amended<br>Budget | 6/30/2025<br>Year to Date<br>Actual | 2025<br>Estimated<br>Remainder | 2025<br>Estimated<br>Total | 2026<br>Proposed<br>Budget |
|------------------------------|----------------|---------------------------|-------------------------------------|--------------------------------|----------------------------|----------------------------|
| 17 - Permits and Inspections |                |                           |                                     |                                |                            |                            |
| Authorized Positions         | 11             | 10                        |                                     |                                | 10                         | 10                         |

**Administrative Activities:**

To issue permits for construction within the City limits or for any projects that tie into City water or sewerage.

To inspect all construction work for compliance with applicable codes.

To ensure that permits taken by subcontractors are equal to the amount deducted from the building permit by the general contractor.

To collect and maintain accurate records of fees for permits issued, and other monies received for services provided.

**General Fund  
Budget Worksheet  
2026**

|                               | 2024          | 2025              | 6/30/2025              | 2025                   | 2025               | 2026               |
|-------------------------------|---------------|-------------------|------------------------|------------------------|--------------------|--------------------|
|                               | Actual        | Amended<br>Budget | Year to Date<br>Actual | Estimated<br>Remainder | Estimated<br>Total | Proposed<br>Budget |
| <b>20 - Police Department</b> |               |                   |                        |                        |                    |                    |
| Regular Salaries and Wages    | \$ 11,105,590 | 12,401,409        | 5,478,443              | 6,391,978              | 11,870,421         | 12,381,207         |
| Premium Hours and Overtime    | 412,925       | 400,000           | 237,130                | 278,669                | 515,799            | 450,000            |
| Part Time                     | 39,152        | 46,592            | 19,832                 | 22,853                 | 42,685             | 46,592             |
| Part Time Civil Service       | 7,939         | 7,500             | 3,467                  | 4,021                  | 7,488              | 7,500              |
| State Supplemental Pay        | 1,017,620     | 1,274,400         | 552,540                | 641,940                | 1,194,480          | 1,267,200          |
| Hazardous Duty Pay            | 48,650        | 48,000            | 21,950                 | 25,750                 | 47,700             | 48,000             |
| Uniform Allowance             | 49,956        | 50,000            | 24,840                 | 24,840                 | 49,680             | 50,000             |
| Other Additional Pay          | 189,161       | 261,500           | 102,565                | 119,865                | 222,430            | 261,500            |
| State Incentive Pay           | 20,000        | -                 | -                      | -                      | -                  | -                  |
| Other Salary Reimbursements   | (462)         | -                 | -                      | -                      | -                  | -                  |
| FICA Payroll Taxes            | 25,540        | 32,894            | 12,384                 | 13,906                 | 26,290             | 32,894             |
| Medicare Payroll Taxes        | 178,214       | 210,158           | 93,992                 | 108,707                | 202,699            | 210,158            |
| Municipal State Retirement    | 47,980        | 64,977            | 22,951                 | 25,672                 | 48,623             | 39,000             |
| Police State Retirement       | 3,815,776     | 4,841,804         | 2,260,397              | 2,598,912              | 4,859,309          | 4,575,800          |
| Insurance Benefits            | 2,369,207     | 2,562,332         | 1,358,126              | 1,587,574              | 2,945,700          | 3,240,270          |
| Office Supplies               | 12,791        | 8,300             | 7,573                  | 7,769                  | 15,342             | 25,000             |
| Computer Supplies             | 1,491         | 13,000            | 4,533                  | 4,532                  | 9,065              | 70,000             |
| Printing                      | 5,480         | 7,000             | 3,474                  | 3,474                  | 6,948              | 7,000              |
| Postage                       | 5,601         | 6,000             | 3,653                  | 3,654                  | 7,307              | 6,000              |
| Memberships and Subscriptions | 3,103         | 3,400             | 2,203                  | 2,203                  | 4,406              | 5,000              |
| Credit Card Fees              | 150           | 300               | 15                     | 15                     | 30                 | 500                |
| Operating Supplies            | 38,023        | 74,700            | 19,254                 | 27,411                 | 46,665             | 100,000            |
| Gun Repair and Ammunition     | 46,823        | 50,000            | 44,703                 | 44,703                 | 89,406             | 58,000             |
| Fuel and Oil                  | 537,862       | 500,000           | 244,979                | 244,978                | 489,957            | 500,000            |
| Employee Uniforms             | 93,588        | 150,000           | 72,667                 | 90,131                 | 162,798            | 165,000            |
| Jail - Food                   | 55,021        | 50,000            | 26,659                 | 37,218                 | 63,877             | 60,000             |
| Jail - Medical                | 5,686         | 9,477             | 1,895                  | 3,236                  | 5,131              | 9,500              |
| Jail - Supplies               | 39,084        | 35,000            | 19,027                 | 32,612                 | 51,639             | 50,000             |
| Jail - Contract Security      | -             | 9,000             | -                      | -                      | -                  | 9,000              |
| K9 Expenses                   | 4,422         | 10,000            | 2,256                  | 2,256                  | 4,512              | -                  |

**General Fund  
Budget Worksheet  
2026**

|                                        | 2024    | 2025              | 6/30/2025              | 2025                   | 2025               | 2026               |
|----------------------------------------|---------|-------------------|------------------------|------------------------|--------------------|--------------------|
|                                        | Actual  | Amended<br>Budget | Year to Date<br>Actual | Estimated<br>Remainder | Estimated<br>Total | Proposed<br>Budget |
| <b>20 - Police Department</b>          |         |                   |                        |                        |                    |                    |
| Electricity                            | 189,238 | 160,000           | 77,645                 | 84,542                 | 162,187            | 163,000            |
| Natural Gas                            | 8,655   | 10,000            | 6,589                  | 6,589                  | 13,178             | 13,200             |
| Water and Sewer                        | 5,951   | 7,000             | 1,679                  | 1,816                  | 3,495              | 4,000              |
| Telephone Service                      | 57,155  | 52,200            | 26,875                 | 26,876                 | 53,751             | 54,000             |
| Internet Service                       | 30,924  | 32,250            | 21,811                 | 24,233                 | 46,044             | 46,100             |
| Mobile Phone Service                   | 15,666  | 21,000            | 5,424                  | 5,423                  | 10,847             | 11,000             |
| Other Communications                   | 119,259 | 200,000           | 52,923                 | 52,923                 | 105,846            | 140,000            |
| Wireless Data                          | 111,604 | 120,000           | 45,730                 | 45,731                 | 91,461             | 100,000            |
| Employment Physicals                   | 19,442  | 18,954            | 11,929                 | 16,445                 | 28,374             | 30,000             |
| Employee Health Services               | -       | 1,000             | -                      | -                      | -                  | 1,000              |
| Worker's Comp Claims                   | 244,091 | -                 | 46,217                 | 46,218                 | 92,435             | -                  |
| Advertising and Legal Notices          | 54      | 300               | -                      | -                      | -                  | 300                |
| Equipment Rental                       | 43,255  | 54,000            | 21,848                 | 19,852                 | 41,700             | 480,000            |
| Other Equipment Maintenance Contract   | 1,845   | 25,000            | -                      | -                      | -                  | 25,000             |
| Software Maintenance and Subscriptions | 622,769 | 750,600           | 150,684                | 151,715                | 302,399            | 900,000            |
| Tyler Software Maintenance             | 7,395   | 10,230            | 10,230                 | -                      | 10,230             | 10,643             |
| Computer System Charges                | 41,500  | -                 | -                      | -                      | -                  | -                  |
| Building Repair and Maintenance        | 65,905  | 84,000            | 33,057                 | 33,763                 | 66,820             | 84,000             |
| Equipment Repair and Maintenance       | 33,522  | 40,000            | 29,932                 | 30,389                 | 60,321             | 60,000             |
| Vehicle Repair and Maintenance         | 279,585 | 280,000           | 164,047                | 243,457                | 407,504            | 400,000            |
| Towing Charges                         | 3,465   | 3,791             | 2,864                  | 2,863                  | 5,727              | 5,000              |
| Travel and Training                    | 63,425  | 90,000            | 17,034                 | 18,570                 | 35,604             | 90,000             |
| Consultant Services                    | 6,602   | 10,000            | 594                    | 965                    | 1,559              | 20,000             |
| Coroner Services                       | 201,610 | 200,000           | 132,795                | 132,795                | 265,590            | 250,000            |
| Garbage Pickup Services                | 4,836   | 4,350             | 2,616                  | 2,617                  | 5,233              | 5,500              |
| Risk Management Charges                | 930,111 | 2,044,652         | 1,022,326              | 1,022,326              | 2,044,652          | 793,000            |
| Other Expenses                         | 1,708   | 4,739             | 2,240                  | 2,240                  | 4,480              | 4,700              |
| Community Relations                    | -       | 2,500             | 2,133                  | 2,134                  | 4,267              | 5,000              |
| Des Exp - Narcotic Seizure             | -       | -                 | 27,815                 | (27,815)               | -                  | -                  |
| Des Exp - Police Benevolent            | -       | -                 | 941                    | (941)                  | -                  | -                  |
| Des Exp - Diversion                    | -       | -                 | 19,240                 | 5,760                  | 25,000             | -                  |
| Payments to Informants                 | -       | 5,000             | -                      | -                      | -                  | 5,000              |

**General Fund  
Budget Worksheet  
2026**

|                                  | 2024<br>Actual       | 2025<br>Amended<br>Budget | 6/30/2025<br>Year to Date<br>Actual | 2025<br>Estimated<br>Remainder | 2025<br>Estimated<br>Total | 2026<br>Proposed<br>Budget |
|----------------------------------|----------------------|---------------------------|-------------------------------------|--------------------------------|----------------------------|----------------------------|
| <b>20 - Police Department</b>    |                      |                           |                                     |                                |                            |                            |
| Grant Expenses - Federal         | 118,350              | 95,000                    | 42,948                              | 42,949                         | 85,897                     | 95,000                     |
| Grant Expenses - State and Local | -                    | 5,000                     | -                                   | -                              | -                          | 5,000                      |
| <b>Total</b>                     | <b>\$ 23,404,295</b> | <b>27,459,309</b>         | <b>12,621,674</b>                   | <b>14,343,314</b>              | <b>26,964,988</b>          | <b>27,475,564</b>          |

|                      |     |     |  |  |     |     |
|----------------------|-----|-----|--|--|-----|-----|
| Authorized Positions | 214 | 214 |  |  | 214 | 214 |
|----------------------|-----|-----|--|--|-----|-----|

**Administrative Activities:**

To protect life and property and preserve peace.

To prevent criminal activity.

To expedite the efficient flow of vehicular traffic.

To gain continued public support for the Police Department.

To respond to demands for investigative service and to dispose of the demand as soon as possible.

To investigate criminal activity by juveniles and adult offenders and apprehend responsible persons.

To effect an improved clearance rate of reported crimes.

To coordinate investigative activities of local, state and federal agencies.

To maintain and efficiently operate the communications, training, records, identification and incarceration facilities of the Police Department.

To have a safe and sanitary confinement facility to house all incarcerated persons.

To receive, prepare, maintain and coordinate all reports and records necessary for utilization by the Police Department and other agencies.



**General Fund  
Budget Worksheet  
2026**

|                               | <b>2024<br/>Actual</b> | <b>2025<br/>Amended<br/>Budget</b> | <b>6/30/2025<br/>Year to Date<br/>Actual</b> | <b>2025<br/>Estimated<br/>Remainder</b> | <b>2025<br/>Estimated<br/>Total</b> | <b>2026<br/>Proposed<br/>Budget</b> |
|-------------------------------|------------------------|------------------------------------|----------------------------------------------|-----------------------------------------|-------------------------------------|-------------------------------------|
| <b>21 - Fire Department</b>   |                        |                                    |                                              |                                         |                                     |                                     |
| Regular Salaries and Wages    | \$ 8,258,312           | 9,166,937                          | 4,076,920                                    | 5,016,387                               | 9,093,307                           | 9,220,739                           |
| Premium Hours and Overtime    | 249,441                | 311,676                            | 141,860                                      | 173,500                                 | 315,360                             | 313,505                             |
| Part Time                     | 11,231                 | -                                  | -                                            | -                                       | -                                   | -                                   |
| Part Time Civil Service       | 4,190                  | 5,475                              | 2,531                                        | 3,085                                   | 5,616                               | 5,475                               |
| Holiday Pay                   | 198,687                | 210,840                            | 97,904                                       | 143,606                                 | 241,510                             | 212,077                             |
| State Supplemental Pay        | 866,189                | 972,360                            | 416,553                                      | 416,552                                 | 833,105                             | 972,360                             |
| 24 Hour Shift OT              | 428,722                | 327,770                            | 142,305                                      | 207,993                                 | 350,298                             | 327,770                             |
| Specialized Training Pay      | 70,628                 | 60,444                             | 31,025                                       | 38,025                                  | 69,050                              | 62,196                              |
| Out of Class Pay              | 84,487                 | 251,583                            | 36,543                                       | 47,543                                  | 84,086                              | 131,335                             |
| Ambulance Pay                 | 133,458                | -                                  | -                                            | -                                       | -                                   | -                                   |
| FICA Payroll Taxes            | 5,776                  | 9,460                              | 2,859                                        | 3,458                                   | 6,317                               | 7,881                               |
| Medicare Payroll Taxes        | 144,768                | 158,082                            | 74,505                                       | 91,726                                  | 166,231                             | 160,400                             |
| Municipal State Retirement    | 14,122                 | 18,637                             | 7,465                                        | 8,991                                   | 16,456                              | 17,514                              |
| Firefighters State Retirement | 3,004,533              | 3,709,144                          | 1,686,360                                    | 2,057,437                               | 3,743,797                           | 3,762,595                           |
| Insurance Benefits            | 1,709,675              | 2,293,295                          | 926,883                                      | 1,143,556                               | 2,070,439                           | 2,522,625                           |
| Unemployment                  | -                      | 13,505                             | -                                            | -                                       | -                                   | 13,505                              |
| Office Supplies               | 7,789                  | 9,490                              | 4,146                                        | 4,213                                   | 8,359                               | 9,490                               |
| Computer Supplies             | 2,933                  | 3,650                              | 2,100                                        | 2,101                                   | 4,201                               | 3,650                               |
| Printing                      | (6,111)                | 3,577                              | (3,677)                                      | (3,642)                                 | (7,319)                             | 3,577                               |
| Postage                       | 1,466                  | 2,555                              | 728                                          | 729                                     | 1,457                               | 2,555                               |
| Book and Periodicals          | 2,767                  | 5,840                              | 2,390                                        | 2,390                                   | 4,780                               | 5,840                               |
| Memberships and Subscriptions | 3,471                  | 6,205                              | 1,020                                        | 1,224                                   | 2,244                               | 6,205                               |
| Operating Supplies            | 56,816                 | 62,050                             | 28,802                                       | 29,707                                  | 58,509                              | 62,050                              |
| Fuel and Oil                  | 150,911                | 166,440                            | 66,801                                       | 68,328                                  | 135,129                             | 166,440                             |
| Employee Uniforms             | 84,053                 | 81,030                             | 41,717                                       | 41,877                                  | 83,594                              | 105,850                             |
| Laundry and Cleaning          | 1,783                  | 7,300                              | 1,112                                        | 1,111                                   | 2,223                               | 7,300                               |
| Electricity                   | 158,356                | 149,650                            | 58,522                                       | 78,653                                  | 137,175                             | 149,650                             |
| Natural Gas                   | 27,647                 | 36,500                             | 15,392                                       | 15,392                                  | 30,784                              | 36,500                              |
| Water and Sewer               | 25,295                 | 35,085                             | 15,873                                       | 17,300                                  | 33,173                              | 40,150                              |
| Telephone Service             | 32,077                 | 32,448                             | 16,147                                       | 16,146                                  | 32,293                              | 36,500                              |
| Internet Service              | 29,564                 | 36,902                             | 19,396                                       | 23,311                                  | 42,707                              | 47,450                              |
| Mobile Phone Service          | 15,692                 | 21,900                             | 5,861                                        | 5,861                                   | 11,722                              | 21,900                              |

**General Fund  
Budget Worksheet  
2026**

|                                  | 2024<br>Actual       | 2025<br>Amended<br>Budget | 6/30/2025<br>Year to Date<br>Actual | 2025<br>Estimated<br>Remainder | 2025<br>Estimated<br>Total | 2026<br>Proposed<br>Budget |
|----------------------------------|----------------------|---------------------------|-------------------------------------|--------------------------------|----------------------------|----------------------------|
| <b>21 - Fire Department</b>      |                      |                           |                                     |                                |                            |                            |
| Other Communications             | 65,436               | 65,655                    | 25,112                              | 25,112                         | 50,224                     | 65,700                     |
| Wireless Data                    | 35,424               | 35,040                    | 13,823                              | 13,822                         | 27,645                     | 35,040                     |
| Employment Physicals             | 20,081               | 15,600                    | 12,218                              | 13,796                         | 26,014                     | 14,600                     |
| Employee Health Services         | -                    | 8,490                     | -                                   | -                              | -                          | 9,490                      |
| Worker's Comp Claims             | 710,135              | -                         | 424,107                             | 424,107                        | 848,214                    | -                          |
| Advertising and Legal Notices    | 14                   | 1,000                     | -                                   | -                              | -                          | 1,000                      |
| Equipment Rental                 | 78,331               | 80,000                    | 41,816                              | 42,060                         | 83,876                     | 90,000                     |
| Tyler Software Maintenance       | 3,451                | -                         | -                                   | -                              | -                          | -                          |
| Computer System Charges          | 41,500               | -                         | -                                   | -                              | -                          | -                          |
| Building Repair and Maintenance  | 69,239               | 83,950                    | 25,309                              | 37,847                         | 63,156                     | 91,250                     |
| Equipment Repair and Maintenance | 81,801               | 70,000                    | 39,807                              | 40,883                         | 80,690                     | 100,000                    |
| Vehicle Repair and Maintenance   | 245,343              | 182,500                   | 79,955                              | 88,021                         | 167,976                    | 169,360                    |
| Travel and Training              | 46,798               | 43,800                    | 38,823                              | 38,823                         | 77,646                     | 51,100                     |
| Risk Management Charges          | 634,572              | 1,458,051                 | 729,026                             | 729,025                        | 1,458,051                  | 528,300                    |
| Other Expenses                   | 1,039                | 6,080                     | 21                                  | 23                             | 44                         | 6,080                      |
| <b>Total</b>                     | <b>\$ 17,811,892</b> | <b>20,219,996</b>         | <b>9,350,060</b>                    | <b>11,110,079</b>              | <b>20,460,139</b>          | <b>19,597,004</b>          |
| Authorized Positions             | 206                  | 206                       |                                     |                                | 206                        | 206                        |

**Administrative Activities:**

To protect life and property against fires and other life threatening situations for the citizens of Bossier City.

To provide effective, efficient management of the Bossier City Fire Department.

To assure rapid response to fires by maintaining a system to accurately locate streets, hydrants, hospitals, schools and other facilities.

To maintain correct written records on all fire related incidents.

**General Fund  
Budget Worksheet  
2026**

|                                              | 2024       | 2025              | 6/30/2025              | 2025                   | 2025               | 2026               |
|----------------------------------------------|------------|-------------------|------------------------|------------------------|--------------------|--------------------|
|                                              | Actual     | Amended<br>Budget | Year to Date<br>Actual | Estimated<br>Remainder | Estimated<br>Total | Proposed<br>Budget |
| <b>25 - Public Works</b>                     |            |                   |                        |                        |                    |                    |
| Regular Salaries and Wages                   | \$ 178,386 | 195,844           | 91,419                 | 106,484                | 197,903            | 919,964            |
| Premium Hours and Overtime                   | 31,437     | 25,000            | 23,719                 | 27,674                 | 51,393             | 55,000             |
| Part Time                                    | -          | -                 | -                      | -                      | -                  | 15,000             |
| FICA Payroll Taxes                           | 12,403     | 13,693            | 7,243                  | 8,379                  | 15,622             | 61,379             |
| Medicare Payroll Taxes                       | 2,900      | 3,203             | 1,694                  | 1,959                  | 3,653              | 14,355             |
| Municipal State Retirement                   | 25,981     | 27,419            | 13,611                 | 15,645                 | 29,256             | 124,198            |
| Insurance Benefits                           | 40,594     | 44,796            | 22,379                 | 26,108                 | 48,487             | 378,718            |
| Unemployment                                 | -          | -                 | -                      | -                      | -                  | 5,000              |
| Office Supplies                              | 590        | 850               | 292                    | 303                    | 595                | 850                |
| Postage                                      | 35         | 190               | 15                     | 14                     | 29                 | 190                |
| Operating Supplies                           | 1,471      | 1,422             | 614                    | 614                    | 1,228              | 15,400             |
| Fuel and Oil                                 | 6,994      | 10,000            | 3,205                  | 3,205                  | 6,410              | 53,800             |
| Chemicals                                    | -          | -                 | -                      | -                      | -                  | 45,000             |
| First Aid Supplies                           | 23         | 25                | -                      | -                      | -                  | 25                 |
| Employee Uniforms                            | -          | -                 | -                      | -                      | -                  | 5,500              |
| Electricity                                  | 5,337      | 7,757             | 2,123                  | 2,261                  | 4,384              | 7,500              |
| Natural Gas                                  | 1,204      | 2,000             | 527                    | 528                    | 1,055              | 2,000              |
| Water and Sewer                              | 1,435      | 3,000             | 799                    | 946                    | 1,745              | 3,000              |
| Telephone Service                            | 3,361      | 5,000             | 1,671                  | 1,672                  | 3,343              | 5,100              |
| Internet Service                             | 2,204      | 3,050             | 1,150                  | 1,150                  | 2,300              | 3,150              |
| Mobile Phone Service                         | 2,581      | 2,500             | 993                    | 993                    | 1,986              | 2,500              |
| Other Communications                         | 2,666      | -                 | -                      | -                      | -                  | 25                 |
| Worker's Comp Claims                         | 209        | -                 | -                      | -                      | -                  | -                  |
| Advertising and Legal Notices                | -          | 475               | -                      | -                      | -                  | 525                |
| Equipment Rental                             | 3,194      | 3,800             | 1,331                  | 1,331                  | 2,662              | 8,800              |
| Software Maintenance and Subscriptions       | -          | 200               | 189                    | -                      | 189                | 1,200              |
| Tyler Software Maintenance                   | -          | 3,386             | 3,386                  | -                      | 3,386              | 3,590              |
| Building Repair and Maintenance              | 8,822      | 9,500             | 5,385                  | 6,449                  | 11,834             | 14,500             |
| Equipment Repair and Maintenance             | 2,359      | 5,500             | 3,064                  | 3,065                  | 6,129              | 59,000             |
| Vehicle Repair and Maintenance               | 14,264     | 4,000             | 632                    | 682                    | 1,314              | 49,000             |
| Right of Way Spraying Repair and Maintenance | -          | -                 | -                      | -                      | -                  | 245,000            |
| Travel and Training                          | -          | 1,000             | -                      | -                      | -                  | 2,325              |

**General Fund  
Budget Worksheet  
2026**

|                            | 2024<br>Actual    | 2025<br>Amended<br>Budget | 6/30/2025<br>Year to Date<br>Actual | 2025<br>Estimated<br>Remainder | 2025<br>Estimated<br>Total | 2026<br>Proposed<br>Budget |
|----------------------------|-------------------|---------------------------|-------------------------------------|--------------------------------|----------------------------|----------------------------|
| <b>25 - Public Works</b>   |                   |                           |                                     |                                |                            |                            |
| Street Sweeping Services   | -                 | -                         |                                     | -                              |                            | 100,000                    |
| Mowing Services            | -                 | -                         |                                     | -                              |                            | 475,000                    |
| Mosquito Spraying Services | -                 | -                         | -                                   | -                              | -                          | -                          |
| Risk Management Charges    | 19,060            | 36,000                    | 18,000                              | 18,000                         | 36,000                     | 71,300                     |
| Other Expenses             | 931               | 1,196                     | 78                                  | 77                             | 155                        | 1,000                      |
| <b>Total</b>               | <b>\$ 368,441</b> | <b>410,806</b>            | <b>203,519</b>                      | <b>227,539</b>                 | <b>431,058</b>             | <b>2,748,894</b>           |
| Authorized Positions       | 3                 | 3                         |                                     |                                | 3                          | 23                         |

**Administrative Activities:**

This department is responsible for the general cleanliness of the City including maintenance and cleaning of streets, sidewalks, alleys, ditches and storm drains, mowing, street sweeping, animal control, herbicide and mosquito control.

To control mosquitoes and vegetation in and on City streets and drainage ditches.

To keep City roads and neighborhood streets clean. To cut grass on City right of ways, lots, medians and ditches. To cut grass on State highways that the State has contracted the City to mow.

In addition the management of Animal Control and Sanitation are assigned to this department.

**General Fund  
Budget Worksheet  
2026**

|                                  | 2024              | 2025              | 6/30/2025              | 2025                   | 2025               | 2026               |
|----------------------------------|-------------------|-------------------|------------------------|------------------------|--------------------|--------------------|
|                                  | Actual            | Amended<br>Budget | Year to Date<br>Actual | Estimated<br>Remainder | Estimated<br>Total | Proposed<br>Budget |
| <b>26 - Street Division</b>      |                   |                   |                        |                        |                    |                    |
| Regular Salaries and Wages       | \$ 79,952         | 198,318           | 49,725                 | 57,921                 | 107,646            | 148,068            |
| Premium Hours and Overtime       | 3,280             | 7,184             | 774                    | 808                    | 1,582              | 7,000              |
| Part Time                        | 22,810            | 41,600            | 8,433                  | 9,574                  | 18,007             | 41,600             |
| FICA Pay roll Taxes              | 6,541             | 15,322            | 3,809                  | 4,388                  | 8,197              | 12,195             |
| Medicare Pay roll Taxes          | 1,530             | 3,584             | 891                    | 1,026                  | 1,917              | 2,853              |
| Municipal State Retirement       | 11,380            | 27,767            | 7,334                  | 8,440                  | 15,774             | 19,991             |
| Insurance Benefits               | 16,602            | 74,660            | 8,092                  | 9,446                  | 17,538             | 65,864             |
| Office Supplies                  | -                 | 474               | -                      | -                      | -                  | 450                |
| Operating Supplies               | 7,772             | 14,500            | 5,624                  | 5,848                  | 11,472             | 14,500             |
| Fuel and Oil                     | 56,707            | 60,000            | 21,007                 | 21,007                 | 42,014             | 60,000             |
| First Aid Supplies               | 140               | 275               | 212                    | 211                    | 423                | 300                |
| Employee Uniforms                | 3,000             | 4,500             | 4,500                  | -                      | 4,500              | 4,500              |
| Construction Materials           | 32,439            | 45,000            | 9,856                  | 19,605                 | 29,461             | 45,000             |
| Electricity                      | 4,144             | 5,000             | 1,562                  | 1,563                  | 3,125              | 5,000              |
| Natural Gas                      | 1,204             | 2,000             | 527                    | 528                    | 1,055              | 2,000              |
| Water and Sewer                  | 321               | 500               | 175                    | 174                    | 349                | 500                |
| Telephone Service                | 659               | 850               | 329                    | 328                    | 657                | 850                |
| Internet Service                 | 441               | 400               | 230                    | 230                    | 460                | 400                |
| Mobile Phone Service             | 562               | 700               | 216                    | 217                    | 433                | 700                |
| Other Communications             | -                 | 237               | -                      | -                      | -                  | 200                |
| Employment Physicals             | -                 | 300               | -                      | -                      | -                  | 300                |
| Worker's Comp Claims             | 13,135            | -                 | -                      | -                      | -                  | -                  |
| Advertising and Legal Notices    | -                 | 190               | -                      | -                      | -                  | 200                |
| Equipment Rental                 | 1,367             | 5,500             | -                      | -                      | -                  | 5,500              |
| Building Repair and Maintenance  | 2,066             | 7,977             | -                      | -                      | -                  | 7,500              |
| Equipment Repair and Maintenance | 29,531            | 25,000            | 17,284                 | 17,566                 | 34,850             | 35,000             |
| Vehicle Repair and Maintenance   | 6,712             | 47,385            | 2,168                  | 2,910                  | 5,078              | 47,000             |
| Travel and Training              | -                 | 284               | -                      | -                      | -                  | 250                |
| Consultant Services              | 3,000             | 3,000             | -                      | -                      | -                  | 3,000              |
| Risk Management Charges          | 104,111           | 193,100           | 96,550                 | 96,550                 | 193,100            | 87,300             |
| Other Expenses                   | -                 | 1,895             | -                      | -                      | -                  | 1,900              |
| <b>Total</b>                     | <b>\$ 409,406</b> | <b>787,502</b>    | <b>239,298</b>         | <b>258,340</b>         | <b>497,638</b>     | <b>619,921</b>     |

General Fund  
Budget Worksheet  
2026

| 26 - Street Division | 2024<br>Actual | 2025<br>Amended<br>Budget | 6/30/2025<br>Year to Date<br>Actual | 2025<br>Estimated<br>Remainder | 2025<br>Estimated<br>Total | 2026<br>Proposed<br>Budget |
|----------------------|----------------|---------------------------|-------------------------------------|--------------------------------|----------------------------|----------------------------|
| Authorized Positions | 4              | 5                         |                                     |                                | 5                          | 4                          |

Administrative Activities:

To maintain streets, alleys, bridges and ditches including all asphalt and concrete street patching and restructuring.

**General Fund  
Budget Worksheet  
2026**

|                                                  | 2024   | 2025              | 6/30/2025              | 2025                   | 2025               | 2026               |
|--------------------------------------------------|--------|-------------------|------------------------|------------------------|--------------------|--------------------|
|                                                  | Actual | Amended<br>Budget | Year to Date<br>Actual | Estimated<br>Remainder | Estimated<br>Total | Proposed<br>Budget |
| <b>30 - Animal Control</b>                       |        |                   |                        |                        |                    |                    |
| Regular Salaries and Wages                       | \$ -   | -                 | -                      | -                      | -                  | 363,465            |
| Premium Hours and Overtime                       | -      | -                 | -                      | -                      | -                  | 25,000             |
| Part Time                                        | -      | -                 | -                      | -                      | -                  | 75,000             |
| FICA Payroll Taxes                               | -      | -                 | -                      | -                      | -                  | 28,735             |
| Medicare Payroll Taxes                           | -      | -                 | -                      | -                      | -                  | 6,721              |
| Municipal State Retirement                       | -      | -                 | -                      | -                      | -                  | 49,069             |
| Insurance Benefits                               | -      | -                 | -                      | -                      | -                  | 164,660            |
| Office Supplies                                  | -      | -                 | -                      | -                      | -                  | 2,000              |
| Printing                                         | -      | -                 | -                      | -                      | -                  | 1,000              |
| Postage                                          | -      | -                 | -                      | -                      | -                  | 80                 |
| Book and Periodicals                             | -      | -                 | -                      | -                      | -                  | 80                 |
| Memberships and Subscriptions                    | -      | -                 | -                      | -                      | -                  | 300                |
| Credit Card Fees                                 | -      | -                 | -                      | -                      | -                  | 500                |
| Operating Supplies                               | -      | -                 | -                      | -                      | -                  | 65,000             |
| Fuel and Oil                                     | -      | -                 | -                      | -                      | -                  | 8,400              |
| Cleaning Supplies                                | -      | -                 | -                      | -                      | -                  | 12,000             |
| First Aid Supplies                               | -      | -                 | -                      | -                      | -                  | 250                |
| Animal Food                                      | -      | -                 | -                      | -                      | -                  | 35,000             |
| Employee Uniforms                                | -      | -                 | -                      | -                      | -                  | 6,000              |
| Rabies Certificates and Spay and Neuter Vouchers | -      | -                 | -                      | -                      | -                  | 65,000             |
| Electricity                                      | -      | -                 | -                      | -                      | -                  | 25,000             |
| Natural Gas                                      | -      | -                 | -                      | -                      | -                  | 14,000             |
| Water and Sewer                                  | -      | -                 | -                      | -                      | -                  | 5,000              |
| Telephone Service                                | -      | -                 | -                      | -                      | -                  | 2,500              |
| Internet Service                                 | -      | -                 | -                      | -                      | -                  | 850                |
| Mobile Phone Service                             | -      | -                 | -                      | -                      | -                  | 750                |
| Other Communications                             | -      | -                 | -                      | -                      | -                  | 1,500              |
| Wireless Data                                    | -      | -                 | -                      | -                      | -                  | 1,800              |
| Worker's Comp Claims                             | -      | -                 | -                      | -                      | -                  | -                  |
| Equipment Rental                                 | -      | -                 | -                      | -                      | -                  | 3,000              |
| Software Maintenance and Subscriptions           | -      | -                 | -                      | -                      | -                  | 8,750              |

**General Fund  
Budget Worksheet  
2026**

|                                  | 2024<br>Actual | 2025<br>Amended<br>Budget | 6/30/2025<br>Year to Date<br>Actual | 2025<br>Estimated<br>Remainder | 2025<br>Estimated<br>Total | 2026<br>Proposed<br>Budget |
|----------------------------------|----------------|---------------------------|-------------------------------------|--------------------------------|----------------------------|----------------------------|
| <b>30 - Animal Control</b>       |                |                           |                                     |                                |                            |                            |
| Tyler Software Maintenance       | -              | -                         | -                                   | -                              | -                          | 1,732                      |
| Building Repair and Maintenance  | -              | -                         | -                                   | -                              | -                          | 21,500                     |
| Equipment Repair and Maintenance | -              | -                         | -                                   | -                              | -                          | 7,500                      |
| Vehicle Repair and Maintenance   | -              | -                         | -                                   | -                              | -                          | 5,000                      |
| Travel and Training              | -              | -                         | -                                   | -                              | -                          | 5,000                      |
| Veterinary Services              | -              | -                         | -                                   | -                              | -                          | 20,000                     |
| Animal Disposal Services         | -              | -                         | -                                   | -                              | -                          | 1,000                      |
| Risk Management Charges          | -              | -                         | -                                   | -                              | -                          | 38,300                     |
| Other Expenses                   | -              | -                         | -                                   | -                              | -                          | 500                        |
| Grant Expenses                   | -              | -                         | -                                   | -                              | -                          | -                          |
| <b>Total</b>                     | <b>\$ -</b>    | <b>-</b>                  | <b>-</b>                            | <b>-</b>                       | <b>-</b>                   | <b>1,071,942</b>           |
| Authorized Positions             | 0              | 0                         |                                     |                                | 0                          | 10                         |

**Administrative Activities:**

To enforce City and State Animal Control ordinances.

To enforce public health ordinances covering the housing and keeping of animals, domestic and non-domestic.

To encourage proper care and humane treatment of all domestic and non-domestic animals.



**General Fund  
Budget Worksheet  
2026**

|                                  | 2024         | 2025              | 6/30/2025              | 2025                   | 2025               | 2026               |
|----------------------------------|--------------|-------------------|------------------------|------------------------|--------------------|--------------------|
|                                  | Actual       | Amended<br>Budget | Year to Date<br>Actual | Estimated<br>Remainder | Estimated<br>Total | Proposed<br>Budget |
| <b>32 - Parks and Recreation</b> |              |                   |                        |                        |                    |                    |
| Regular Salaries and Wages       | \$ 1,179,336 | 1,335,303         | 599,738                | 700,680                | 1,300,418          | 1,353,176          |
| Premium Hours and Overtime       | 37,262       | 125,000           | 61,479                 | 65,458                 | 126,937            | 80,000             |
| Part Time                        | 279,598      | 375,000           | 123,369                | 152,618                | 275,987            | 380,000            |
| FICA Pay roll Taxes              | 91,159       | 113,790           | 48,610                 | 56,777                 | 105,387            | 112,418            |
| Medicare Pay roll Taxes          | 21,523       | 26,613            | 11,712                 | 13,643                 | 25,355             | 26,292             |
| Municipal State Retirement       | 162,159      | 186,944           | 86,005                 | 99,451                 | 185,456            | 182,680            |
| Insurance Benefits               | 270,705      | 462,892           | 150,042                | 174,069                | 324,111            | 510,446            |
| Office Supplies                  | 2,421        | 3,422             | 2,719                  | 2,977                  | 5,696              | 3,500              |
| Postage                          | 184          | 948               | 76                     | 77                     | 153                | 200                |
| Memberships and Subscriptions    | 75           | 95                | 75                     | -                      | 75                 | 300                |
| Credit Card Fees                 | 593          | 10,000            | 68                     | 69                     | 137                | 500                |
| Operating Supplies               | 62,238       | 86,300            | 24,258                 | 30,363                 | 54,621             | 85,000             |
| Recreational Programs            | -            | 15,000            | 9,701                  | 9,702                  | 19,403             | 15,000             |
| Security                         | -            | 10,000            | 8,610                  | 8,610                  | 17,220             | 10,000             |
| Fuel and Oil                     | 53,144       | 58,000            | 24,954                 | 24,954                 | 49,908             | 58,000             |
| Field Paint                      | 22,604       | 30,000            | 9,394                  | 11,323                 | 20,717             | 20,000             |
| Keys and Locks                   | 1,859        | 3,500             | 510                    | 510                    | 1,020              | 3,500              |
| Trophies                         | 9,085        | 12,477            | 2,843                  | 2,843                  | 5,686              | 12,500             |
| Chemicals                        | 38,232       | 40,000            | 308                    | 1,899                  | 2,207              | 40,000             |
| First Aid Supplies               | 164          | 284               | 171                    | 171                    | 342                | 300                |
| Employee Uniforms                | 8,537        | 13,332            | 6,739                  | 10,078                 | 16,817             | 15,000             |
| Concession Purchases             | 5,947        | 7,582             | 3,450                  | 4,628                  | 8,078              | 7,500              |
| Youth Sport Uniforms             | 74,573       | 65,000            | 13,884                 | 13,885                 | 27,769             | 100,000            |
| Electricity                      | 327,179      | 317,000           | 154,273                | 176,232                | 330,505            | 370,000            |
| Natural Gas                      | 14,605       | 19,000            | 7,219                  | 7,219                  | 14,438             | 19,000             |
| Water and Sewer                  | 123,187      | 100,000           | 55,332                 | 63,345                 | 118,677            | 120,000            |
| Telephone Service                | 13,109       | 11,000            | 6,545                  | 6,545                  | 13,090             | 13,000             |
| Internet Service                 | 8,152        | 9,000             | 3,468                  | 3,798                  | 7,266              | 9,000              |
| Mobile Phone Service             | 534          | 2,000             | 1,106                  | -                      | 2,212              | 3,000              |
| Other Communications             | 10,665       | 14,000            | -                      | -                      | -                  | 14,000             |
| Wireless Data                    | 1,560        | 6,150             | 388                    | 389                    | 777                | 5,000              |
| Worker's Comp Claims             | 4,030        | -                 | -                      | -                      | -                  | -                  |

**General Fund  
Budget Worksheet  
2026**

|                                         | 2024<br>Actual      | 2025<br>Amended<br>Budget | 6/30/2025<br>Year to Date<br>Actual | 2025<br>Estimated<br>Remainder | 2025<br>Estimated<br>Total | 2026<br>Proposed<br>Budget |
|-----------------------------------------|---------------------|---------------------------|-------------------------------------|--------------------------------|----------------------------|----------------------------|
| <b>32 - Parks and Recreation</b>        |                     |                           |                                     |                                |                            |                            |
| Equipment Rental                        | 12,870              | 17,059                    | 1,582                               | 1,118                          | 2,700                      | 14,000                     |
| Software Maintenance and Subscriptions  | 13,963              | 15,000                    | 2,256                               | 11,979                         | 14,235                     | 1,000                      |
| Tyler Software Maintenance              | 1,737               | 5,209                     | 5,209                               | -                              | 5,209                      | 5,321                      |
| Building Repair and Maintenance         | 96,116              | 100,000                   | 45,350                              | 55,457                         | 100,807                    | 100,000                    |
| Equipment Repair and Maintenance        | 32,815              | 30,000                    | 15,248                              | 16,258                         | 31,506                     | 30,000                     |
| Vehicle Repair and Maintenance          | 10,837              | 33,170                    | 7,118                               | 7,303                          | 14,421                     | 33,000                     |
| Grounds Repair and Maintenance          | 43,588              | 70,000                    | 7,435                               | 7,688                          | 15,123                     | 50,000                     |
| Park and Fixture Repair and Maintenance | 18,449              | 18,954                    | 9,146                               | 9,141                          | 18,287                     | 30,000                     |
| South Bossier Repair and Maintenance    | 26,578              | 32,000                    | 16,638                              | 35,313                         | 51,951                     | 32,000                     |
| Travel and Training                     | -                   | 1,422                     | -                                   | -                              | -                          | 7,000                      |
| Gym Cleaning Services                   | 2,200               | 5,000                     | 2,150                               | 2,150                          | 4,300                      | 5,000                      |
| Third Party Officials                   | -                   | -                         | -                                   | -                              | -                          | 40,000                     |
| Tennis Pro Services                     | 36,000              | 36,000                    | 18,000                              | 18,000                         | 36,000                     | 36,000                     |
| Risk Management Charges                 | 78,199              | 177,000                   | 88,500                              | 88,500                         | 177,000                    | 80,000                     |
| Other Expenses                          | -                   | 2,174                     | -                                   | -                              | -                          | 2,000                      |
| CADA Lease                              | 15,000              | 15,000                    | 15,000                              | -                              | 15,000                     | 15,000                     |
| <b>Total</b>                            | <b>\$ 3,212,771</b> | <b>4,017,620</b>          | <b>1,650,678</b>                    | <b>1,895,220</b>               | <b>3,547,004</b>           | <b>4,049,633</b>           |
| Authorized Positions                    | 31                  | 31                        |                                     |                                | 31                         | 31                         |

**Administrative Activities:**

To provide management policies to all facets of recreation that will bring about a more efficient and productive recreation division.

To plan for future recreational projects and facilities.

To provide programs that serve the functional athletic needs to as many citizens as possible in recreational competitive sports.

To make available recreational swimming and to provide the opportunity to learn basic swim strokes, and to improve swimming skills skills already learned.

To operate recreational facilities in a professional manner that meets the needs of our citizens.

To promote increased sports participation. To maintain all recreation facilities.

**General Fund  
Budget Worksheet  
2026**

|                                                                                        | <b>2024<br/>Actual</b> | <b>2025<br/>Amended<br/>Budget</b> | <b>6/30/2025<br/>Year to Date<br/>Actual</b> | <b>2025<br/>Estimated<br/>Remainder</b> | <b>2025<br/>Estimated<br/>Total</b> | <b>2026<br/>Proposed<br/>Budget</b> |
|----------------------------------------------------------------------------------------|------------------------|------------------------------------|----------------------------------------------|-----------------------------------------|-------------------------------------|-------------------------------------|
| <b>85 - Payments to Governmental Entities,<br/>Other Entities, and Component Units</b> |                        |                                    |                                              |                                         |                                     |                                     |
| <b>Payments to Governmental Agencies</b>                                               |                        |                                    |                                              |                                         |                                     |                                     |
| Caddo Bossier Homeland Security                                                        | \$ 84,072              | 90,000                             | 83,507                                       | -                                       | 83,507                              | 101,230                             |
| Youth Detention Center                                                                 | 150,000                | 150,000                            | 75,000                                       | 75,000                                  | 150,000                             | 150,000                             |
| Shreveport Transit Authority                                                           | 792,127                | 900,000                            | 333,156                                      | 566,844                                 | 900,000                             | 900,000                             |
| Department of Veterans Affairs                                                         | 28,633                 | 50,000                             | 19,183                                       | 21,970                                  | 41,153                              | 50,000                              |
| Louisiana State University Extension Cooperative                                       | 5,000                  | 5,000                              | 2,500                                        | 2,500                                   | 5,000                               | 5,000                               |
| Bossier Parish School Board Crossing Guards                                            | 100,000                | 100,000                            | 33,228                                       | 66,772                                  | 100,000                             | 100,000                             |
| Bossier Parish School Board Traffic Officers                                           | -                      | 25,000                             | -                                            | 25,000                                  | 25,000                              | -                                   |
| Election Expense                                                                       | 34,455                 | 60,000                             | 26,914                                       | 26,914                                  | 53,828                              | 60,000                              |
| <b>Subtotal</b>                                                                        | <b>1,194,287</b>       | <b>1,380,000</b>                   | <b>573,488</b>                               | <b>785,000</b>                          | <b>1,358,488</b>                    | <b>1,366,230</b>                    |
| <b>Payments to Other Agencies</b>                                                      |                        |                                    |                                              |                                         |                                     |                                     |
| Bossier Arts Council                                                                   | 105,000                | 130,000                            | 92,500                                       | 37,500                                  | 130,000                             | 130,000                             |
| Bossier Council on Aging                                                               | 150,180                | 151,000                            | 151,000                                      | -                                       | 151,000                             | 150,000                             |
| Louisiana Municipal Association                                                        | 7,768                  | 10,000                             | 8,546                                        | -                                       | 8,546                               | 10,000                              |
| Keep Bossier Beautiful                                                                 | 31,374                 | 30,000                             | 16,991                                       | 16,992                                  | 33,983                              | 32,000                              |
| Northwest Louisiana Council of Governments                                             | 62,750                 | 62,750                             | 31,318                                       | 31,432                                  | 62,750                              | 69,050                              |
| Commission for Women                                                                   | 10,000                 | 12,000                             | 12,000                                       | -                                       | 12,000                              | 12,000                              |
| Red River Valley Association                                                           | 1,750                  | 2,000                              | 1,000                                        | 1,000                                   | 2,000                               | 2,000                               |
| Coordinating and Development Corporation                                               | 32,750                 | 32,750                             | 32,750                                       | -                                       | 32,750                              | 32,750                              |
| Barksdale Forward                                                                      | 65,000                 | 65,000                             | 32,500                                       | 32,500                                  | 65,000                              | 65,000                              |
| Gingerbread House Advocacy Center                                                      | 25,000                 | 25,000                             | 25,000                                       | -                                       | 25,000                              | 25,000                              |
| Shreveport Bossier Military Affairs Council                                            | -                      | 100,000                            | 100,000                                      | -                                       | 100,000                             | 55,000                              |
| Veterans Celebration Committee                                                         | 2,500                  | 2,500                              | -                                            | 2,500                                   | 2,500                               | -                                   |
| United Way of Northwest Louisiana                                                      | 20,000                 | 23,000                             | -                                            | 23,000                                  | 23,000                              | 20,000                              |
| Women Veterans of Ark-La-Tex                                                           | -                      | 1,000                              | -                                            | 1,000                                   | 1,000                               | -                                   |
| Volunteers of America                                                                  | 25,000                 | 25,000                             | 25,000                                       | -                                       | 25,000                              | 20,000                              |
| <b>Subtotal</b>                                                                        | <b>539,072</b>         | <b>672,000</b>                     | <b>528,605</b>                               | <b>145,924</b>                          | <b>674,529</b>                      | <b>622,800</b>                      |

**General Fund  
Budget Worksheet  
2026**

|                                                                                             | <b>2024<br/>Actual</b> | <b>2025<br/>Amended<br/>Budget</b> | <b>6/30/2025<br/>Year to Date<br/>Actual</b> | <b>2025<br/>Estimated<br/>Remainder</b> | <b>2025<br/>Estimated<br/>Total</b> | <b>2026<br/>Proposed<br/>Budget</b> |
|---------------------------------------------------------------------------------------------|------------------------|------------------------------------|----------------------------------------------|-----------------------------------------|-------------------------------------|-------------------------------------|
| <b>Payments to Component Units</b>                                                          |                        |                                    |                                              |                                         |                                     |                                     |
| Metropolitan Planning Commission                                                            | 317,701                | 417,701                            | 258,850                                      | 158,851                                 | 417,701                             | 317,701                             |
| <b>Subtotal</b>                                                                             | 317,701                | 417,701                            | 258,850                                      | 158,851                                 | 417,701                             | 317,701                             |
| <br><b>Total Payments to Governmental Entities,<br/>Other Entities, and Component Units</b> | <br>2,051,060          | <br>2,469,701                      | <br>1,360,943                                | <br>1,089,775                           | <br>2,450,718                       | <br>2,306,731                       |

**Property Tax  
Budget Worksheet  
2026**

|                                                | <b>2024<br/>Actual</b> | <b>2025<br/>Amended<br/>Budget</b> | <b>6/30/2025<br/>Year to Date<br/>Actual</b> | <b>2025<br/>Estimated<br/>Remainder</b> | <b>2025<br/>Estimated<br/>Total</b> | <b>2026<br/>Proposed<br/>Budget</b> |
|------------------------------------------------|------------------------|------------------------------------|----------------------------------------------|-----------------------------------------|-------------------------------------|-------------------------------------|
| <b>Total Assessed Valuation</b>                | \$ 780,078,350         | 752,878,675                        | -                                            | 752,878,675                             | 752,878,675                         | 797,165,630                         |
| <b>Rate per \$1,000</b>                        | X<br>21.50             | X<br>22.58                         | X<br>22.58                                   | X<br>21.50                              | X<br>21.50                          | X<br>22.58                          |
| <b>Gross Tax Levy</b>                          | 16,771,685             | 17,000,000                         | -                                            | 16,186,892                              | 16,186,892                          | 18,000,000                          |
| <b>Distribution</b>                            |                        |                                    |                                              |                                         |                                     |                                     |
| <b>General Fund</b>                            |                        |                                    |                                              |                                         |                                     |                                     |
| General Alimony Bossier City 5.25 / 5.57 mills | \$ 4,095,411           | 4,193,534                          | -                                            | 3,952,613                               | 3,952,613                           | 4,440,213                           |
| Fire and Police Departments 7.85 / 8.32 mills  | 6,123,615              | 6,263,951                          | -                                            | 5,910,098                               | 5,910,098                           | 6,632,418                           |
| Fire and Police Salaries 5.84 / 5.98 mills     | 4,555,658              | 4,502,214                          | -                                            | 4,396,811                               | 4,396,811                           | 4,767,050                           |
| Fire and Police Departments 2.56 / 2.71 mills  | 1,997,001              | 2,040,301                          | -                                            | 1,927,369                               | 1,927,369                           | 2,160,319                           |
| <b>General Fund Total</b>                      | \$ 16,771,685          | 17,000,000                         | -                                            | 16,186,891                              | 16,186,891                          | 18,000,000                          |

**Metropolitan Planning Commission  
Budget Worksheet  
2026**

|                                                | 2024           | 2025              | 6/30/2025              | 2025                   | 2025               | 2026               |
|------------------------------------------------|----------------|-------------------|------------------------|------------------------|--------------------|--------------------|
|                                                | Actual         | Amended<br>Budget | Year to Date<br>Actual | Estimated<br>Remainder | Estimated<br>Total | Proposed<br>Budget |
| <b>200 - Metropolitan Planning Commission</b>  |                |                   |                        |                        |                    |                    |
| <b>Revenues</b>                                |                |                   |                        |                        |                    |                    |
| Cert of Occupancy Permits                      | \$ 48,685      | 40,000            | 25,190                 | 25,190                 | 50,380             | 42,266             |
| Zoning and Appeals Permits                     | 105,902        | 80,000            | 38,769                 | 38,770                 | 77,539             | 75,000             |
| MPC Plan Review - City                         | 87,387         | 75,000            | 49,100                 | 49,100                 | 98,200             | 75,000             |
| MPC Plan Review - Parish                       | 16,729         | 10,000            | 3,973                  | 3,973                  | 7,946              | 10,000             |
| Operating Subsidy - Bossier Parish Police Jury | 238,276        | 317,701           | 239,935                | 157,191                | 397,126            | 317,701            |
| Operating Subsidy - City of Bossier City       | 317,701        | 417,701           | 258,850                | 158,851                | 417,701            | 317,701            |
| Interest Earned                                | 25,923         | -                 | 12,887                 | 12,886                 | 25,773             | -                  |
| Unrealized Gain (Loss)                         | 7,621          | -                 | -                      | -                      | -                  | -                  |
| Other Income                                   | (844)          | -                 | 196                    | 195                    | 391                | -                  |
| <b>Total Revenues</b>                          | <b>847,380</b> | <b>940,402</b>    | <b>628,900</b>         | <b>446,156</b>         | <b>1,075,056</b>   | <b>837,668</b>     |
| <b>Expenditures</b>                            |                |                   |                        |                        |                    |                    |
| Regular Salaries and Wages                     | \$ 314,949     | 447,269           | 161,431                | 190,673                | 352,104            | 445,889            |
| Part Time                                      | -              | 6,120             | -                      | -                      | -                  | 6,120              |
| Car Allowance                                  | 4,200          | 4,200             | 2,100                  | 2,800                  | 4,900              | -                  |
| Other Additional Pay                           | 1,800          | 6,000             | 1,700                  | 2,100                  | 3,800              | 6,000              |
| FICA Payroll Taxes                             | 18,542         | 28,743            | 10,248                 | 12,068                 | 22,316             | 28,398             |
| Medicare Payroll Taxes                         | 4,337          | 6,723             | 2,397                  | 2,822                  | 5,219              | 6,642              |
| Parochial Retirement                           | 23,451         | 34,769            | 11,799                 | 13,847                 | 25,646             | 31,634             |
| Insurance Benefits                             | 60,426         | 104,215           | 31,439                 | 36,482                 | 67,921             | 114,877            |
| Unemployment                                   | 1,100          | -                 | -                      | -                      | -                  | -                  |
| Office Supplies                                | 2,981          | 4,000             | 1,835                  | 1,835                  | 3,670              | 4,000              |
| Computer Supplies                              | 2,551          | 6,000             | 1,612                  | 1,612                  | 3,224              | 6,000              |
| Postage                                        | 2,418          | 3,000             | 1,605                  | 1,604                  | 3,209              | 3,200              |
| Book and Periodicals                           | -              | 500               | -                      | -                      | -                  | 500                |
| Memberships and Subscriptions                  | 1,598          | 2,100             | 1,654                  | 1,655                  | 3,309              | 4,266              |
| Credit Card Fees                               | 175            | 500               | 120                    | 120                    | 240                | 500                |
| Fuel and Oil                                   | 3,388          | 4,500             | 1,405                  | 1,405                  | 2,810              | 4,500              |
| Employee Uniforms                              | 938            | 3,000             | -                      | 1,606                  | 1,606              | 3,000              |
| Telephone Service                              | 327            | 450               | 148                    | 147                    | 295                | 450                |
| Internet Service                               | 184            | 300               | 94                     | 104                    | 198                | 300                |

**Metropolitan Planning Commission  
Budget Worksheet  
2026**

| <b>200 - Metropolitan Planning Commission</b>                | <b>2024<br/>Actual</b> | <b>2025<br/>Amended<br/>Budget</b> | <b>6/30/2025<br/>Year to Date<br/>Actual</b> | <b>2025<br/>Estimated<br/>Remainder</b> | <b>2025<br/>Estimated<br/>Total</b> | <b>2026<br/>Proposed<br/>Budget</b> |
|--------------------------------------------------------------|------------------------|------------------------------------|----------------------------------------------|-----------------------------------------|-------------------------------------|-------------------------------------|
| Mobile Phone Service                                         | 1,359                  | 1,500                              | 427                                          | 426                                     | 853                                 | 1,500                               |
| Wireless Data                                                | 1,040                  | 1,100                              | 400                                          | 400                                     | 800                                 | 1,100                               |
| Advertising and Legal Notices                                | 1,055                  | 1,500                              | 434                                          | 435                                     | 869                                 | 1,500                               |
| Software Maintenance and Subscriptions                       | 11,335                 | 30,000                             | 10,541                                       | 10,541                                  | 21,082                              | 30,000                              |
| Tyler Software Maintenance                                   | 10,000                 | 11,000                             | 8,595                                        | -                                       | 8,595                               | 11,000                              |
| Vehicle Repair and Maintenance                               | 2,348                  | 4,500                              | 1,569                                        | 1,569                                   | 3,138                               | 4,500                               |
| Travel and Training                                          | 13,615                 | 20,000                             | 6,137                                        | 6,527                                   | 12,664                              | 22,097                              |
| Audit Services                                               | 2,000                  | 2,000                              | -                                            | 2,000                                   | 2,000                               | 2,000                               |
| Consultant Services                                          | 17,508                 | 130,000                            | 6,300                                        | 123,700                                 | 130,000                             | 80,814                              |
| Legal Fees                                                   | 27,352                 | 40,000                             | 4,743                                        | 25,257                                  | 30,000                              | 40,000                              |
| Risk Management Charges                                      | 103,000                | 121,700                            | 42,256                                       | 42,256                                  | 84,512                              | 121,700                             |
| Professional Liability Insurance                             | 27,909                 | 33,000                             | 31,064                                       | -                                       | 31,064                              | 38,000                              |
| Other Expenses                                               | 2,941                  | 2,500                              | 1,899                                        | 1,899                                   | 3,798                               | 3,000                               |
| Buildings and Improvements                                   | 6,824                  | -                                  | -                                            | -                                       | -                                   | -                                   |
| Office Equipment                                             | 1,044                  | 6,000                              | 40                                           | 40                                      | 80                                  | 6,000                               |
| Computer Equipment                                           | 5,616                  | 15,274                             | 4,463                                        | 5,847                                   | 10,310                              | 6,000                               |
| Other Equipment                                              | -                      | 3,000                              | -                                            | -                                       | -                                   | -                                   |
| Vehicles                                                     | 40,109                 | 40,000                             | -                                            | 40,000                                  | 40,000                              | -                                   |
| <b>Total Expenditures</b>                                    | <b>718,420</b>         | <b>1,125,463</b>                   | <b>348,455</b>                               | <b>531,777</b>                          | <b>880,232</b>                      | <b>1,035,487</b>                    |
| <b>Excess (Deficiency) of Revenues<br/>Over Expenditures</b> | <b>128,960</b>         | <b>(185,061)</b>                   | <b>280,445</b>                               | <b>(85,621)</b>                         | <b>194,824</b>                      | <b>(197,819)</b>                    |
| <b>Other Financing Sources (Uses)</b>                        |                        |                                    |                                              |                                         |                                     |                                     |
| Transfers In                                                 | -                      | -                                  | -                                            | -                                       | -                                   | -                                   |
| Transfers Out - City of Bossier City                         | (16,070)               | (15,182)                           | (14,998)                                     | -                                       | (14,998)                            | (15,182)                            |
| <b>Total Other Financing Sources (Uses)</b>                  | <b>(16,070)</b>        | <b>(15,182)</b>                    | <b>(14,998)</b>                              | <b>-</b>                                | <b>(14,998)</b>                     | <b>(15,182)</b>                     |
| <b>Net Change in Fund Balance</b>                            | <b>112,890</b>         | <b>(200,243)</b>                   | <b>265,447</b>                               | <b>(85,621)</b>                         | <b>179,826</b>                      | <b>(213,001)</b>                    |
| <b>Fund Balance at Beginning of Year</b>                     | <b>682,628</b>         | <b>883,532</b>                     | <b>795,518</b>                               | <b>1,060,965</b>                        | <b>795,518</b>                      | <b>975,344</b>                      |

Metropolitan Planning Commission  
Budget Worksheet  
2026

| 200 - Metropolitan Planning Commission | 2024<br>Actual | 2025<br>Amended<br>Budget | 6/30/2025<br>Year to Date<br>Actual | 2025<br>Estimated<br>Remainder | 2025<br>Estimated<br>Total | 2026<br>Proposed<br>Budget |
|----------------------------------------|----------------|---------------------------|-------------------------------------|--------------------------------|----------------------------|----------------------------|
| Fund Balance at End of Year            | \$ 795,518     | 683,289                   | 1,060,965                           | 975,344                        | 975,344                    | 762,343                    |
| Authorized Positions                   | 8              | 7                         |                                     |                                | 7                          | 7                          |



**Community Development Fund  
Budget Worksheet  
2026**

| <b>210 - Community Development</b>                           | <b>2024<br/>Actual</b> | <b>2025<br/>Amended<br/>Budget</b> | <b>6/30/2025<br/>Year to Date<br/>Actual</b> | <b>2025<br/>Estimated<br/>Remainder</b> | <b>2025<br/>Estimated<br/>Total</b> | <b>2026<br/>Proposed<br/>Budget</b> |
|--------------------------------------------------------------|------------------------|------------------------------------|----------------------------------------------|-----------------------------------------|-------------------------------------|-------------------------------------|
| <b>Revenues</b>                                              |                        |                                    |                                              |                                         |                                     |                                     |
| Federal Grant Revenue                                        | \$ 585,339             | 600,000                            | 79,978                                       | 340,483                                 | 420,461                             | 640,000                             |
| CDBG Loan Repayments                                         | 100                    | -                                  | -                                            | -                                       | -                                   | -                                   |
| Other Income                                                 | -                      | 400                                | -                                            | -                                       | -                                   | 400                                 |
| <b>Total Revenues</b>                                        | <b>585,439</b>         | <b>600,400</b>                     | <b>79,978</b>                                | <b>340,483</b>                          | <b>420,461</b>                      | <b>640,400</b>                      |
| <b>Expenditures</b>                                          |                        |                                    |                                              |                                         |                                     |                                     |
| Federal Grant Expenditures                                   | 585,339                | 600,000                            | 210,231                                      | 210,230                                 | 420,461                             | 640,000                             |
| <b>Total Expenditures</b>                                    | <b>585,339</b>         | <b>600,000</b>                     | <b>210,231</b>                               | <b>210,230</b>                          | <b>420,461</b>                      | <b>640,000</b>                      |
| <b>Excess (Deficiency) of Revenues<br/>Over Expenditures</b> | <b>100</b>             | <b>400</b>                         | <b>(130,253)</b>                             | <b>130,253</b>                          | <b>-</b>                            | <b>400</b>                          |
| <b>Other Financing Sources (Uses)</b>                        |                        |                                    |                                              |                                         |                                     |                                     |
| Transfers In                                                 | -                      | -                                  | -                                            | -                                       | -                                   | -                                   |
| Transfers Out                                                | -                      | -                                  | -                                            | -                                       | -                                   | -                                   |
| <b>Total Other Financing Sources (Uses)</b>                  | <b>-</b>               | <b>-</b>                           | <b>-</b>                                     | <b>-</b>                                | <b>-</b>                            | <b>-</b>                            |
| <b>Net Change in Fund Balance</b>                            | <b>100</b>             | <b>400</b>                         | <b>(130,253)</b>                             | <b>130,253</b>                          | <b>-</b>                            | <b>400</b>                          |
| <b>Fund Balance at Beginning of Year</b>                     | <b>39,704</b>          | <b>193,077</b>                     | <b>39,804</b>                                | <b>(90,449)</b>                         | <b>39,804</b>                       | <b>39,804</b>                       |
| <b>Fund Balance at End of Year</b>                           | <b>\$ 39,804</b>       | <b>193,477</b>                     | <b>(90,449)</b>                              | <b>39,804</b>                           | <b>39,804</b>                       | <b>40,204</b>                       |

**Diversion Program Fund  
Budget Worksheet  
2026**

| <b>215 - Diversion Program</b>                               | <b>2024<br/>Actual</b> | <b>2025<br/>Amended<br/>Budget</b> | <b>6/30/2025<br/>Year to Date<br/>Actual</b> | <b>2025<br/>Estimated<br/>Remainder</b> | <b>2025<br/>Estimated<br/>Total</b> | <b>2026<br/>Proposed<br/>Budget</b> |
|--------------------------------------------------------------|------------------------|------------------------------------|----------------------------------------------|-----------------------------------------|-------------------------------------|-------------------------------------|
| <b>Revenues</b>                                              |                        |                                    |                                              |                                         |                                     |                                     |
| Diversion Revenue                                            | \$ 288,003             | 150,000                            | 60,814                                       | 60,813                                  | 121,627                             | 150,000                             |
| Interest Earned                                              | 3,011                  | -                                  | 2,094                                        | 2,094                                   | 4,188                               | -                                   |
| <b>Total Revenues</b>                                        | <b>291,014</b>         | <b>150,000</b>                     | <b>62,908</b>                                | <b>62,907</b>                           | <b>125,815</b>                      | <b>150,000</b>                      |
| <b>Expenditures</b>                                          |                        |                                    |                                              |                                         |                                     |                                     |
| Other Expenses                                               | 2,004                  | 75,000                             | -                                            | -                                       | -                                   | 75,000                              |
| Police Distribution                                          | 72,001                 | 37,500                             | 15,203                                       | 15,204                                  | 30,407                              | 37,500                              |
| City Court Distribution                                      | 72,001                 | 37,500                             | 11,680                                       | 18,727                                  | 30,407                              | 37,500                              |
| <b>Total Expenditures</b>                                    | <b>146,006</b>         | <b>150,000</b>                     | <b>26,883</b>                                | <b>33,931</b>                           | <b>60,814</b>                       | <b>150,000</b>                      |
| <b>Excess (Deficiency) of Revenues<br/>Over Expenditures</b> | <b>145,008</b>         | <b>-</b>                           | <b>36,025</b>                                | <b>28,976</b>                           | <b>65,001</b>                       | <b>-</b>                            |
| <b>Other Financing Sources (Uses)</b>                        |                        |                                    |                                              |                                         |                                     |                                     |
| Transfers In                                                 | -                      | -                                  | -                                            | -                                       | -                                   | -                                   |
| Transfers Out                                                | (3,961)                | -                                  | -                                            | -                                       | -                                   | -                                   |
| <b>Total Other Financing Sources (Uses)</b>                  | <b>(3,961)</b>         | <b>-</b>                           | <b>-</b>                                     | <b>-</b>                                | <b>-</b>                            | <b>-</b>                            |
| <b>Net Change in Fund Balance</b>                            | <b>141,047</b>         | <b>-</b>                           | <b>36,025</b>                                | <b>28,976</b>                           | <b>65,001</b>                       | <b>-</b>                            |
| <b>Fund Balance at Beginning of Year</b>                     | <b>-</b>               | <b>600</b>                         | <b>141,047</b>                               | <b>177,072</b>                          | <b>141,047</b>                      | <b>206,048</b>                      |
| <b>Fund Balance at End of Year</b>                           | <b>\$ 141,047</b>      | <b>600</b>                         | <b>177,072</b>                               | <b>206,048</b>                          | <b>206,048</b>                      | <b>206,048</b>                      |

**Civic Center Fund  
Budget Worksheet  
2026**

|                               | 2024           | 2025              | 6/30/2025              | 2025                   | 2025               | 2026               |
|-------------------------------|----------------|-------------------|------------------------|------------------------|--------------------|--------------------|
|                               | Actual         | Amended<br>Budget | Year to Date<br>Actual | Estimated<br>Remainder | Estimated<br>Total | Proposed<br>Budget |
| <b>230 - Civic Center</b>     |                |                   |                        |                        |                    |                    |
| <b>Revenues</b>               |                |                   |                        |                        |                    |                    |
| Commercial Events             | \$ 124,685     | 100,000           | 80,409                 | 80,409                 | 160,818            | 110,000            |
| Non-Commercial Events         | 133,732        | 200,000           | 109,065                | 109,065                | 218,130            | 200,000            |
| City Sponsored Events         | -              | 1,000             | -                      | -                      | -                  | 1,000              |
| Concessions                   | 26,287         | 15,000            | 13,400                 | 13,399                 | 26,799             | 20,000             |
| Interest Earned               | 57,126         | 8,500             | 24,200                 | 24,200                 | 48,400             | 8,500              |
| Unrealized Gain (Loss)        | 18,701         | -                 | -                      | -                      | -                  | -                  |
| Other Income                  | 7,086          | 5,000             | 6,410                  | 6,410                  | 12,820             | 5,000              |
| <b>Total Revenues</b>         | <b>367,617</b> | <b>329,500</b>    | <b>233,484</b>         | <b>233,483</b>         | <b>466,967</b>     | <b>344,500</b>     |
| <b>Expenditures</b>           |                |                   |                        |                        |                    |                    |
| Regular Salaries and Wages    | 64,254         | 93,521            | 22,455                 | 26,111                 | 48,566             | 123,472            |
| Premium Hours and Overtime    | 480            | 1,677             | 460                    | 460                    | 920                | 1,500              |
| Part Time                     | 18,866         | 44,278            | 12,513                 | 13,416                 | 25,929             | 45,000             |
| FICA Payroll Taxes            | 5,141          | 8,649             | 2,303                  | 2,585                  | 4,888              | 10,539             |
| Medicare Payroll Taxes        | 1,202          | 2,024             | 539                    | 604                    | 1,143              | 2,465              |
| Municipal State Retirement    | 8,632          | 13,093            | 3,386                  | 3,879                  | 7,265              | 16,670             |
| Insurance Benefits            | 589            | 29,864            | 271                    | 283                    | 554                | 32,932             |
| Unemployment                  | -              | 1,263             | -                      | -                      | -                  | 1,000              |
| Office Supplies               | 40             | 750               | 43                     | 44                     | 87                 | 750                |
| Computer Supplies             | -              | 200               | -                      | -                      | -                  | 200                |
| Postage                       | -              | 100               | -                      | -                      | -                  | 100                |
| Memberships and Subscriptions | -              | 50                | -                      | -                      | -                  | 50                 |
| Credit Card Fees              | 150            | 500               | 90                     | 90                     | 180                | 500                |
| Operating Supplies            | 7,227          | 12,000            | 4,214                  | 5,665                  | 9,879              | 12,000             |
| Fuel and Oil                  | 1,425          | 1,500             | 1,124                  | 1,125                  | 2,249              | 2,000              |
| Employee Uniforms             | -              | 1,000             | 290                    | 290                    | 580                | 1,000              |
| Concession Purchases          | 10,984         | 14,000            | 6,125                  | 6,126                  | 12,251             | 14,000             |
| Electricity                   | 145,194        | 170,000           | 61,948                 | 88,052                 | 150,000            | 167,000            |
| Natural Gas                   | 5,213          | 7,000             | 4,340                  | 4,340                  | 8,680              | 10,000             |
| Water and Sewer               | 11,179         | 12,000            | 5,240                  | 6,760                  | 12,000             | 12,000             |
| Telephone Service             | 4,775          | 6,000             | 2,381                  | 2,382                  | 4,763              | 6,000              |

**Civic Center Fund  
Budget Worksheet  
2026**

|                                                              | 2024<br>Actual      | 2025<br>Amended<br>Budget | 6/30/2025<br>Year to Date<br>Actual | 2025<br>Estimated<br>Remainder | 2025<br>Estimated<br>Total | 2026<br>Proposed<br>Budget |
|--------------------------------------------------------------|---------------------|---------------------------|-------------------------------------|--------------------------------|----------------------------|----------------------------|
| <b>230 - Civic Center</b>                                    |                     |                           |                                     |                                |                            |                            |
| Internet Service                                             | 1,448               | 1,450                     | 756                                 | 755                            | 1,511                      | 1,450                      |
| Mobile Phone Service                                         | 637                 | 1,500                     | 398                                 | 398                            | 796                        | 1,500                      |
| Other Communications                                         | -                   | 500                       | -                                   | -                              | -                          | 500                        |
| Equipment Rental                                             | 1,330               | 2,000                     | 639                                 | 425                            | 1,064                      | 2,000                      |
| Software Maintenance and Subscriptions                       | 2,714               | 4,904                     | 2,973                               | -                              | 2,973                      | 5,000                      |
| Tyler Software Maintenance                                   | 1,737               | 1,823                     | 1,823                               | -                              | 1,823                      | 1,732                      |
| General Administration Charges                               | 19,000              | 19,000                    | 9,500                               | 9,500                          | 19,000                     | 19,000                     |
| Computer System Charges                                      | 15,000              | 15,000                    | 7,500                               | 7,500                          | 15,000                     | 29,850                     |
| Building Repair and Maintenance                              | 23,929              | 35,000                    | 7,047                               | 27,953                         | 35,000                     | 35,000                     |
| Equipment Repair and Maintenance                             | 9,534               | 9,000                     | 5,628                               | 5,627                          | 11,255                     | 9,000                      |
| Vehicle Repair and Maintenance                               | 15                  | 1,000                     | -                                   | -                              | -                          | 1,000                      |
| Travel and Training                                          | -                   | 200                       | -                                   | -                              | -                          | 200                        |
| Risk Management Charges                                      | 63,400              | 51,967                    | 25,983                              | 25,984                         | 51,967                     | 34,900                     |
| Other Expenses                                               | 4,997               | 8,800                     | -                                   | 5,000                          | 5,000                      | 8,800                      |
| Buildings and Improvements                                   | 1,565               | 16,800                    | -                                   | 16,800                         | 16,800                     | 19,000                     |
| Computer Equipment                                           | -                   | -                         | -                                   | -                              | -                          | 5,000                      |
| Other Equipment                                              | -                   | 12,200                    | 80                                  | 11,920                         | 12,000                     | 5,000                      |
| <b>Total Expenditures</b>                                    | <b>430,657</b>      | <b>600,613</b>            | <b>190,049</b>                      | <b>274,074</b>                 | <b>464,123</b>             | <b>638,110</b>             |
| <b>Excess (Deficiency) of Revenues<br/>Over Expenditures</b> | <b>(63,040)</b>     | <b>(271,113)</b>          | <b>43,435</b>                       | <b>(40,591)</b>                | <b>2,844</b>               | <b>(293,610)</b>           |
| <b>Other Financing Sources (Uses)</b>                        |                     |                           |                                     |                                |                            |                            |
| Transfers In                                                 | 300,000             | 300,000                   | -                                   | 300,000                        | 300,000                    | 300,000                    |
| Transfers Out                                                | -                   | (22,538)                  | (22,538)                            | -                              | (22,538)                   | -                          |
| <b>Total Other Financing Sources (Uses)</b>                  | <b>300,000</b>      | <b>277,462</b>            | <b>(22,538)</b>                     | <b>300,000</b>                 | <b>277,462</b>             | <b>300,000</b>             |
| <b>Net Change in Fund Balance</b>                            | <b>236,960</b>      | <b>6,349</b>              | <b>20,897</b>                       | <b>259,409</b>                 | <b>280,306</b>             | <b>6,390</b>               |
| <b>Fund Balance at Beginning of Year</b>                     | <b>1,704,279</b>    | <b>1,927,114</b>          | <b>1,941,239</b>                    | <b>1,962,136</b>               | <b>1,941,239</b>           | <b>2,221,545</b>           |
| <b>Fund Balance at End of Year</b>                           | <b>\$ 1,941,239</b> | <b>1,933,463</b>          | <b>1,962,136</b>                    | <b>2,221,545</b>               | <b>2,221,545</b>           | <b>2,227,935</b>           |

Civic Center Fund  
Budget Worksheet  
2026

| 230 - Civic Center   | 2024<br>Actual | 2025<br>Amended<br>Budget | 6/30/2025<br>Year to Date<br>Actual | 2025<br>Estimated<br>Remainder | 2025<br>Estimated<br>Total | 2026<br>Proposed<br>Budget |
|----------------------|----------------|---------------------------|-------------------------------------|--------------------------------|----------------------------|----------------------------|
| Authorized Positions | 2              | 2                         |                                     |                                | 2                          | 2                          |

Administrative Activities:

To serve the local economy by attracting conventions, trade shows, exhibits, banquets, expositions consumer shows, public attractions, and other events determined to be in the City's best interest.

To support the citizens of our City, educational institutions, and our business community.

**Hotel/Motel Taxes Fund  
Budget Worksheet  
2026**

|                                      | 2024        | 2025           | 6/30/2025           | 2025                | 2025            | 2026            |
|--------------------------------------|-------------|----------------|---------------------|---------------------|-----------------|-----------------|
|                                      | Actual      | Amended Budget | Year to Date Actual | Estimated Remainder | Estimated Total | Proposed Budget |
| 235 - Hotel/Motel Taxes              |             |                |                     |                     |                 |                 |
| Revenues                             |             |                |                     |                     |                 |                 |
| 1% Collection Fee                    | \$ -        | -              | 17,455              | 17,455              | 34,910          | 10,000          |
| 3/4% Occupancy Tax                   | 1,226,801   | 850,000        | 605,266             | 605,267             | 1,210,533       | 900,000         |
| State Funds - Sales Tax Dedication   | 1,874,272   | 1,750,000      | -                   | 1,750,000           | 1,750,000       | 1,750,000       |
| Interest Earned                      | 173,798     | 15,000         | 86,436              | 86,434              | 172,870         | 15,000          |
| Unrealized Gain (Loss)               | 56,355      | -              | -                   | -                   | -               | -               |
| Total Revenues                       | 3,331,226   | 2,615,000      | 709,157             | 2,459,156           | 3,168,313       | 2,675,000       |
| Expenditures                         |             |                |                     |                     |                 |                 |
| East Bank Landscape Maintenance      | 44,480      | 55,000         | 26,489              | 32,249              | 58,738          | 70,000          |
| Risk Management Charges              | -           | 650,000        | -                   | 650,000             | 650,000         | 420,000         |
| Other Expenses                       | 1,220       | -              | -                   | -                   | -               | -               |
| Shreveport Bossier Sports Commission | 57,500      | 72,500         | 45,000              | 27,500              | 72,500          | 67,500          |
| BeBossier Campaign                   | -           | 25,000         | 25,000              | -                   | 25,000          | -               |
| Dixie World Series                   | 61,373      | -              | -                   | -                   | -               | -               |
| Capital Projects                     | 26,502      | -              | -                   | -                   | -               | -               |
| Arena Equipment                      | 35,921      | 250,000        | 28,889              | 43,113              | 72,002          | 250,000         |
| Total Expenditures                   | 226,996     | 1,052,500      | 125,378             | 752,862             | 878,240         | 807,500         |
| Excess (Deficiency) of Revenues      |             |                |                     |                     |                 |                 |
| Over Expenditures                    | 3,104,230   | 1,562,500      | 583,779             | 1,706,294           | 2,290,073       | 1,867,500       |
| Other Financing Sources (Uses)       |             |                |                     |                     |                 |                 |
| Transfers In                         | -           | -              | -                   | -                   | -               | -               |
| Transfers Out - Debt Service         | (1,000,000) | (1,000,000)    | (500,000)           | (500,000)           | (1,000,000)     | (1,000,000)     |
| Transfers Out - Civic Center         | (300,000)   | (300,000)      | -                   | (300,000)           | (300,000)       | (300,000)       |
| Transfers Out - Arena                | -           | (300,000)      | -                   | (300,000)           | (300,000)       | (300,000)       |
| Total Other Financing Sources (Uses) | (1,300,000) | (1,600,000)    | (500,000)           | (1,100,000)         | (1,600,000)     | (1,600,000)     |
| Net Change in Fund Balance           | 1,804,230   | (37,500)       | 83,779              | 606,294             | 690,073         | 267,500         |

Hotel/Motel Taxes Fund  
Budget Worksheet  
2026

235 - Hotel/Motel Taxes

Fund Balance at Beginning of Year

Fund Balance at End of Year

| 2024<br>Actual | 2025<br>Amended<br>Budget | 6/30/2025<br>Year to Date<br>Actual | 2025<br>Estimated<br>Remainder | 2025<br>Estimated<br>Total | 2026<br>Proposed<br>Budget |
|----------------|---------------------------|-------------------------------------|--------------------------------|----------------------------|----------------------------|
| 4,995,502      | 5,709,620                 | 6,799,732                           | 6,883,511                      | 6,799,732                  | 7,489,805                  |
| \$ 6,799,732   | 5,672,120                 | 6,883,511                           | 7,489,805                      | 7,489,805                  | 7,757,305                  |

**Disaster Reserve Fund  
Budget Worksheet  
2026**

| <b>2024</b>                                                  | <b>2025</b>               | <b>6/30/2025</b>               | <b>2025</b>                    | <b>2025</b>                | <b>2026</b>                |
|--------------------------------------------------------------|---------------------------|--------------------------------|--------------------------------|----------------------------|----------------------------|
| <b>Actual</b>                                                | <b>Amended<br/>Budget</b> | <b>Year to Date<br/>Actual</b> | <b>Estimated<br/>Remainder</b> | <b>Estimated<br/>Total</b> | <b>Proposed<br/>Budget</b> |
| <b>237 - Disaster Reserve</b>                                |                           |                                |                                |                            |                            |
| <b>Revenues</b>                                              |                           |                                |                                |                            |                            |
| Federal Funds - Disaster Reimbursement                       | \$ 29,682                 | -                              | -                              | -                          | -                          |
| Interest Earned                                              | 114,784                   | 8,000                          | 44,655                         | 89,310                     | 8,000                      |
| Unrealized Gain (Loss)                                       | 38,863                    | -                              | -                              | -                          | -                          |
| <b>Total Revenues</b>                                        | <b>183,329</b>            | <b>8,000</b>                   | <b>44,655</b>                  | <b>89,310</b>              | <b>8,000</b>               |
| <b>Expenditures</b>                                          |                           |                                |                                |                            |                            |
| Disaster Expenditures                                        | 394,945                   | 8,000                          | -                              | -                          | 8,000                      |
| <b>Total Expenditures</b>                                    | <b>394,945</b>            | <b>8,000</b>                   | <b>-</b>                       | <b>-</b>                   | <b>8,000</b>               |
| <b>Excess (Deficiency) of Revenues<br/>Over Expenditures</b> | <b>(211,616)</b>          | <b>-</b>                       | <b>44,655</b>                  | <b>89,310</b>              | <b>-</b>                   |
| <b>Other Financing Sources (Uses)</b>                        |                           |                                |                                |                            |                            |
| Transfers In                                                 | -                         | -                              | -                              | -                          | -                          |
| Transfers Out                                                | -                         | -                              | -                              | -                          | -                          |
| <b>Total Other Financing Sources (Uses)</b>                  | <b>-</b>                  | <b>-</b>                       | <b>-</b>                       | <b>-</b>                   | <b>-</b>                   |
| <b>Net Change in Fund Balance</b>                            | <b>(211,616)</b>          | <b>-</b>                       | <b>44,655</b>                  | <b>89,310</b>              | <b>-</b>                   |
| <b>Fund Balance at Beginning of Year</b>                     | <b>3,802,501</b>          | <b>3,504,318</b>               | <b>3,590,885</b>               | <b>3,635,540</b>           | <b>3,680,195</b>           |
| <b>Fund Balance at End of Year</b>                           | <b>\$ 3,590,885</b>       | <b>3,504,318</b>               | <b>3,635,540</b>               | <b>3,680,195</b>           | <b>3,680,195</b>           |



**Fire Improvements and Operations Fund  
Budget Worksheet  
2026**

| <b>240 - Fire Improvements and Operations</b>                | <b>2024<br/>Actual</b> | <b>2025<br/>Amended<br/>Budget</b> | <b>6/30/2025<br/>Year to Date<br/>Actual</b> | <b>2025<br/>Estimated<br/>Remainder</b> | <b>2025<br/>Estimated<br/>Total</b> | <b>2026<br/>Proposed<br/>Budget</b> |
|--------------------------------------------------------------|------------------------|------------------------------------|----------------------------------------------|-----------------------------------------|-------------------------------------|-------------------------------------|
| <b>Revenues</b>                                              |                        |                                    |                                              |                                         |                                     |                                     |
| Sales Tax                                                    | \$ 4,522,569           | 3,831,756                          | 2,342,777                                    | 2,342,776                               | 4,685,553                           | 3,991,400                           |
| Interest Earned                                              | 68,409                 | -                                  | 34,194                                       | 34,194                                  | 68,388                              | -                                   |
| Unrealized Gain (Loss)                                       | 20,300                 | -                                  | -                                            | -                                       | -                                   | -                                   |
| <b>Total Revenues</b>                                        | <b>4,611,278</b>       | <b>3,831,756</b>                   | <b>2,376,971</b>                             | <b>2,376,970</b>                        | <b>4,753,941</b>                    | <b>3,991,400</b>                    |
| <b>Total Expenditures</b>                                    | <b>-</b>               | <b>-</b>                           | <b>-</b>                                     | <b>-</b>                                | <b>-</b>                            | <b>-</b>                            |
| <b>Excess (Deficiency) of Revenues<br/>Over Expenditures</b> | <b>4,611,278</b>       | <b>3,831,756</b>                   | <b>2,376,971</b>                             | <b>2,376,970</b>                        | <b>4,753,941</b>                    | <b>3,991,400</b>                    |
| <b>Other Financing Sources (Uses)</b>                        |                        |                                    |                                              |                                         |                                     |                                     |
| Transfers In                                                 | -                      | -                                  | -                                            | -                                       | -                                   | -                                   |
| Transfers Out - General Fund                                 | (3,831,756)            | (3,831,756)                        | (1,915,878)                                  | (1,915,878)                             | (3,831,756)                         | (3,991,400)                         |
| <b>Total Other Financing Sources (Uses)</b>                  | <b>(3,831,756)</b>     | <b>(3,831,756)</b>                 | <b>(1,915,878)</b>                           | <b>(1,915,878)</b>                      | <b>(3,831,756)</b>                  | <b>(3,991,400)</b>                  |
| <b>Net Change in Fund Balance</b>                            | <b>779,522</b>         | <b>-</b>                           | <b>461,093</b>                               | <b>461,092</b>                          | <b>922,185</b>                      | <b>-</b>                            |
| <b>Fund Balance at Beginning of Year</b>                     | <b>1,768,835</b>       | <b>2,484,411</b>                   | <b>2,548,357</b>                             | <b>3,009,450</b>                        | <b>2,548,357</b>                    | <b>3,470,542</b>                    |
| <b>Fund Balance at End of Year</b>                           | <b>\$ 2,548,357</b>    | <b>2,484,411</b>                   | <b>3,009,450</b>                             | <b>3,470,542</b>                        | <b>3,470,542</b>                    | <b>3,470,542</b>                    |

**Jail and Municipal Building Fund  
Budget Worksheet  
2026**

| <b>2024</b>                                                  | <b>2025</b>               | <b>6/30/2025</b>               | <b>2025</b>                    | <b>2025</b>                | <b>2026</b>                |
|--------------------------------------------------------------|---------------------------|--------------------------------|--------------------------------|----------------------------|----------------------------|
| <b>Actual</b>                                                | <b>Amended<br/>Budget</b> | <b>Year to Date<br/>Actual</b> | <b>Estimated<br/>Remainder</b> | <b>Estimated<br/>Total</b> | <b>Proposed<br/>Budget</b> |
| <b>250 - Jail and Municipal Building</b>                     |                           |                                |                                |                            |                            |
| <b>Revenues</b>                                              |                           |                                |                                |                            |                            |
| Sales Tax                                                    | 2,584,325                 | 2,189,575                      | 1,338,729                      | 1,338,730                  | 2,677,459                  |
| Scoreboard Marketing Revenue                                 | 87,000                    | 87,000                         | -                              | 87,000                     | 87,000                     |
| Interest Earned                                              | 133,879                   | 20,000                         | 50,935                         | 50,934                     | 101,869                    |
| Unrealized Gain (Loss)                                       | 44,131                    | -                              | -                              | -                          | -                          |
| <b>Total Revenues</b>                                        | <b>2,849,335</b>          | <b>2,296,575</b>               | <b>1,389,664</b>               | <b>1,476,664</b>           | <b>2,866,328</b>           |
| <b>Expenditures</b>                                          |                           |                                |                                |                            |                            |
| Capital Projects                                             | 1,144,086                 | 380,953                        | 69,046                         | 69,047                     | 138,093                    |
| <b>Total Expenditures</b>                                    | <b>1,144,086</b>          | <b>380,953</b>                 | <b>69,046</b>                  | <b>69,047</b>              | <b>138,093</b>             |
| <b>Excess (Deficiency) of Revenues<br/>Over Expenditures</b> | <b>1,705,249</b>          | <b>1,915,622</b>               | <b>1,320,618</b>               | <b>1,407,617</b>           | <b>2,728,235</b>           |
| <b>Other Financing Sources (Uses)</b>                        |                           |                                |                                |                            |                            |
| Transfers In                                                 | -                         | -                              | -                              | -                          | -                          |
| Transfers Out - General Fund - Jailers                       | (1,000,000)               | (1,000,000)                    | (500,000)                      | (500,000)                  | (1,000,000)                |
| Transfers Out - General Fund - Jail Building                 | (1,000,000)               | (1,000,000)                    | (500,000)                      | (500,000)                  | (1,000,000)                |
| <b>Total Other Financing Sources (Uses)</b>                  | <b>(2,000,000)</b>        | <b>(2,000,000)</b>             | <b>(1,000,000)</b>             | <b>(1,000,000)</b>         | <b>(2,000,000)</b>         |
| <b>Net Change in Fund Balance</b>                            | <b>(294,751)</b>          | <b>(84,378)</b>                | <b>320,618</b>                 | <b>407,617</b>             | <b>-</b>                   |
| <b>Fund Balance at Beginning of Year</b>                     | <b>4,266,364</b>          | <b>3,881,602</b>               | <b>3,971,613</b>               | <b>4,292,231</b>           | <b>3,971,613</b>           |
| <b>Fund Balance at End of Year</b>                           | <b>3,971,613</b>          | <b>3,797,224</b>               | <b>4,292,231</b>               | <b>4,699,848</b>           | <b>4,699,848</b>           |

**Streets and Drainage Fund  
Budget Worksheet  
2026**

| <b>260 - Streets and Drainage</b>                            | <b>2024<br/>Actual</b> | <b>2025<br/>Amended<br/>Budget</b> | <b>6/30/2025<br/>Year to Date<br/>Actual</b> | <b>2025<br/>Estimated<br/>Remainder</b> | <b>2025<br/>Estimated<br/>Total</b> | <b>2026<br/>Proposed<br/>Budget</b> |
|--------------------------------------------------------------|------------------------|------------------------------------|----------------------------------------------|-----------------------------------------|-------------------------------------|-------------------------------------|
| <b>Revenues</b>                                              |                        |                                    |                                              |                                         |                                     |                                     |
| Sales Tax                                                    | \$ 3,230,406           | 2,736,968                          | 1,673,412                                    | 1,673,412                               | 3,346,824                           | 2,320,000                           |
| Contribution from State of LA                                | 75,000                 | 225,000                            | 75,000                                       | 75,000                                  | 150,000                             | -                                   |
| Interest Earned                                              | 108,355                | 15,000                             | 40,177                                       | 40,176                                  | 80,353                              | 15,000                              |
| Unrealized Gain (Loss)                                       | 39,857                 | -                                  | -                                            | -                                       | -                                   | -                                   |
| <b>Total Revenues</b>                                        | <b>3,453,618</b>       | <b>2,976,968</b>                   | <b>1,788,589</b>                             | <b>1,788,588</b>                        | <b>3,577,177</b>                    | <b>2,335,000</b>                    |
| <b>Expenditures</b>                                          |                        |                                    |                                              |                                         |                                     |                                     |
| Capital Street Improvements                                  | 2,479,801              | 836,929                            | 387,459                                      | 121,478                                 | 508,937                             | -                                   |
| Unplanned Streets and Drainage                               | 698,270                | 1,721,806                          | 654,409                                      | 150,479                                 | 804,888                             | 1,000,000                           |
| Stormwater Drainage                                          | 376,367                | 1,023,633                          | 145,361                                      | 145,360                                 | 290,721                             | 700,000                             |
| <b>Total Expenditures</b>                                    | <b>3,554,438</b>       | <b>3,582,368</b>                   | <b>1,187,229</b>                             | <b>417,317</b>                          | <b>1,604,546</b>                    | <b>1,700,000</b>                    |
| <b>Excess (Deficiency) of Revenues<br/>Over Expenditures</b> | <b>(100,820)</b>       | <b>(605,400)</b>                   | <b>601,360</b>                               | <b>1,371,271</b>                        | <b>1,972,631</b>                    | <b>635,000</b>                      |
| <b>Other Financing Sources (Uses)</b>                        |                        |                                    |                                              |                                         |                                     |                                     |
| Transfers In                                                 | -                      | -                                  | -                                            | -                                       | -                                   | -                                   |
| Transfers Out - General Fund                                 | (905,212)              | (1,000,000)                        | (500,000)                                    | (500,000)                               | (1,000,000)                         | (620,000)                           |
| <b>Total Other Financing Sources (Uses)</b>                  | <b>(905,212)</b>       | <b>(1,000,000)</b>                 | <b>(500,000)</b>                             | <b>(500,000)</b>                        | <b>(1,000,000)</b>                  | <b>(620,000)</b>                    |
| <b>Net Change in Fund Balance</b>                            | <b>(1,006,032)</b>     | <b>(1,605,400)</b>                 | <b>101,360</b>                               | <b>871,271</b>                          | <b>972,631</b>                      | <b>15,000</b>                       |
| <b>Fund Balance at Beginning of Year</b>                     | <b>4,077,324</b>       | <b>1,821,535</b>                   | <b>3,071,292</b>                             | <b>3,172,652</b>                        | <b>3,071,292</b>                    | <b>4,043,923</b>                    |
| <b>Fund Balance at End of Year</b>                           | <b>\$ 3,071,292</b>    | <b>216,135</b>                     | <b>3,172,652</b>                             | <b>4,043,923</b>                        | <b>4,043,923</b>                    | <b>4,058,923</b>                    |

**Water Fund  
Budget Worksheet  
2026**

| <b>600 - Water</b>                        | <b>2024<br/>Actual</b> | <b>2025<br/>Amended<br/>Budget</b> | <b>6/30/2025<br/>Year to Date<br/>Actual</b> | <b>2025<br/>Estimated<br/>Remainder</b> | <b>2025<br/>Estimated<br/>Total</b> | <b>2026<br/>Proposed<br/>Budget</b> |
|-------------------------------------------|------------------------|------------------------------------|----------------------------------------------|-----------------------------------------|-------------------------------------|-------------------------------------|
| <b>Revenues</b>                           |                        |                                    |                                              |                                         |                                     |                                     |
| Rental Income                             | \$ 14,482              | 5,000                              | 8,448                                        | 8,447                                   | 16,895                              | 5,000                               |
| Interest Earned                           | 31,143                 | 6,000                              | 14,139                                       | 14,139                                  | 28,278                              | 10,000                              |
| Water Sales - Charges                     | 3,343,932              | 3,325,000                          | 1,597,455                                    | 2,662,424                               | 4,259,879                           | 4,200,000                           |
| Water Sales - Usage                       | 11,686,126             | 12,550,000                         | 4,807,237                                    | 8,012,060                               | 12,819,297                          | 15,000,000                          |
| Water Sales - Miscellaneous               | 33,740                 | 30,000                             | 33,268                                       | 36,837                                  | 70,105                              | 60,000                              |
| Water Sales - Connection Fees             | 35,830                 | 40,000                             | 21,930                                       | 25,850                                  | 47,780                              | 45,000                              |
| Water Sales - Meters/Box/Tap              | 97,400                 | 100,000                            | 39,775                                       | 39,775                                  | 79,550                              | -                                   |
| Water Sales - Fill Station                | 12,620                 | 15,000                             | 17,720                                       | 21,831                                  | 39,551                              | 40,000                              |
| Water Sales - Hydrant Rental              | 60,000                 | 60,000                             | 30,000                                       | 30,000                                  | 60,000                              | 60,000                              |
| Water Sales - Late Fees                   | 328,801                | 300,000                            | 244,442                                      | 288,662                                 | 533,104                             | 255,000                             |
| Water Sales - Utility Deposit             | (100)                  | -                                  | -                                            | -                                       | -                                   | -                                   |
| Water Sales - BAFB                        | 1,089,596              | 1,300,000                          | 231,355                                      | 231,355                                 | 462,710                             | 1,580,000                           |
| Other Income                              | 33,235                 | 35,000                             | 22,922                                       | 25,276                                  | 48,198                              | 35,000                              |
| <b>Total Revenues</b>                     | <b>16,766,805</b>      | <b>17,766,000</b>                  | <b>7,068,691</b>                             | <b>11,396,656</b>                       | <b>18,465,347</b>                   | <b>21,290,000</b>                   |
| <b>Operating Expenses</b>                 |                        |                                    |                                              |                                         |                                     |                                     |
| Administration                            | 1,847,256              | 1,812,701                          | 698,016                                      | 615,718                                 | 1,313,734                           | 1,849,972                           |
| Water Treatment Plant                     | 4,776,033              | 5,269,143                          | 2,374,930                                    | 2,371,783                               | 4,746,713                           | 5,331,351                           |
| Transmission and Distribution             | 1,118,913              | 1,196,676                          | 544,097                                      | 614,226                                 | 1,158,323                           | 1,998,169                           |
| Customer Service                          | 1,396,009              | 1,735,850                          | 835,372                                      | 788,878                                 | 1,624,250                           | 1,824,767                           |
| Depreciation                              | 5,268,854              | 4,755,000                          | -                                            | 4,755,000                               | 4,755,000                           | 4,755,000                           |
| <b>Total Operating Expenses</b>           | <b>14,407,065</b>      | <b>14,769,370</b>                  | <b>4,452,415</b>                             | <b>9,145,605</b>                        | <b>13,598,020</b>                   | <b>15,759,259</b>                   |
| <b>Operating Income (Loss)</b>            | <b>2,359,740</b>       | <b>2,996,630</b>                   | <b>2,616,276</b>                             | <b>2,251,051</b>                        | <b>4,867,327</b>                    | <b>5,530,741</b>                    |
| <b>Other Revenues and Expenses</b>        |                        |                                    |                                              |                                         |                                     |                                     |
| Gain (Loss) on Disposal of Assets         | 24,537                 | -                                  | -                                            | -                                       | -                                   | -                                   |
| Debt Service - Interest                   | (1,745,500)            | (1,527,500)                        | (763,750)                                    | (763,750)                               | (1,527,500)                         | (1,417,600)                         |
| <b>Total Other Revenues and Expenses</b>  | <b>(1,720,963)</b>     | <b>(1,527,500)</b>                 | <b>(763,750)</b>                             | <b>(763,750)</b>                        | <b>(1,527,500)</b>                  | <b>(1,417,600)</b>                  |
| <b>Net Income (Loss) Before Transfers</b> | <b>638,777</b>         | <b>1,469,130</b>                   | <b>1,852,526</b>                             | <b>1,487,301</b>                        | <b>3,339,827</b>                    | <b>4,113,141</b>                    |

**Water Fund  
Budget Worksheet  
2026**

|                                          | <b>2024<br/>Actual</b> | <b>2025<br/>Amended<br/>Budget</b> | <b>6/30/2025<br/>Year to Date<br/>Actual</b> | <b>2025<br/>Estimated<br/>Remainder</b> | <b>2025<br/>Estimated<br/>Total</b> | <b>2026<br/>Proposed<br/>Budget</b> |
|------------------------------------------|------------------------|------------------------------------|----------------------------------------------|-----------------------------------------|-------------------------------------|-------------------------------------|
| <b>600 - Water</b>                       |                        |                                    |                                              |                                         |                                     |                                     |
| <b>Transfers</b>                         |                        |                                    |                                              |                                         |                                     |                                     |
| Capital Contributions                    | 899,760                | -                                  | -                                            | -                                       | -                                   | -                                   |
| Transfers In                             | -                      | -                                  | -                                            | -                                       | -                                   | -                                   |
| Transfers Out - Water Capital            | (1,668,794)            | (6,272,000)                        | (5,202,318)                                  | (702,318)                               | (5,904,636)                         | (2,124,000)                         |
| <b>Total Transfers</b>                   | <b>(769,034)</b>       | <b>(6,272,000)</b>                 | <b>(5,202,318)</b>                           | <b>(702,318)</b>                        | <b>(5,904,636)</b>                  | <b>(2,124,000)</b>                  |
| <b>Net Income (Loss) after Transfers</b> | <b>\$ (130,257)</b>    | <b>(4,802,870)</b>                 | <b>(3,349,792)</b>                           | <b>784,983</b>                          | <b>(2,564,809)</b>                  | <b>1,989,141</b>                    |
| <b>Debt Service - Principal</b>          | <b>4,872,500</b>       | <b>3,970,000</b>                   | <b>1,985,000</b>                             | <b>1,985,000</b>                        | <b>3,970,000</b>                    | <b>4,017,500</b>                    |

**Water Fund  
Budget Worksheet  
2026**

|                                    | <b>2024</b>   | <b>2025</b>               | <b>6/30/2025</b>               | <b>2025</b>                    | <b>2025</b>                | <b>2026</b>                |
|------------------------------------|---------------|---------------------------|--------------------------------|--------------------------------|----------------------------|----------------------------|
| <b>61 - Water Administration</b>   | <b>Actual</b> | <b>Amended<br/>Budget</b> | <b>Year to Date<br/>Actual</b> | <b>Estimated<br/>Remainder</b> | <b>Estimated<br/>Total</b> | <b>Proposed<br/>Budget</b> |
| Regular Salaries and Wages         | \$ 104,707    | 111,530                   | 51,877                         | 60,346                         | 112,223                    | 113,761                    |
| Premium Hours and Overtime         | 35            | 1,500                     | 423                            | 860                            | 1,283                      | 1,500                      |
| Other Additional Pay               | 323           | 420                       | 178                            | 332                            | 510                        | 1,420                      |
| FICA Pay roll Taxes                | 6,376         | 6,941                     | 3,497                          | 4,052                          | 7,549                      | 7,235                      |
| Medicare Pay roll Taxes            | 1,491         | 1,624                     | 818                            | 947                            | 1,765                      | 1,693                      |
| Municipal State Retirement         | 15,382        | 15,673                    | 7,767                          | 8,947                          | 16,714                     | 15,551                     |
| Insurance Benefits                 | 26,960        | 29,864                    | 14,851                         | 17,337                         | 32,188                     | 32,932                     |
| Vacation Accrual                   | 314,692       | -                         | -                              | -                              | -                          | -                          |
| Pension Expenses                   | (107,894)     | -                         | -                              | -                              | -                          | -                          |
| Non-Employer Pension Contributions | (47,523)      | -                         | -                              | -                              | -                          | -                          |
| Office Supplies                    | 1,316         | 700                       | 407                            | 504                            | 911                        | 1,000                      |
| Printing                           | -             | -                         | -                              | -                              | -                          | 250                        |
| Postage                            | 117           | 350                       | 57                             | 57                             | 114                        | 250                        |
| Operating Supplies                 | 4,537         | 3,741                     | 1,453                          | 1,465                          | 2,918                      | 5,000                      |
| Fuel and Oil                       | 2,669         | 4,000                     | 954                            | 954                            | 1,908                      | 2,500                      |
| Employee Uniforms                  | 71            | -                         | -                              | -                              | -                          | -                          |
| Electricity                        | 3,336         | 2,800                     | 1,398                          | 2,021                          | 3,419                      | 3,000                      |
| Water Beautification Meters        | 37,876        | 42,210                    | 15,895                         | 16,867                         | 32,762                     | 45,000                     |
| Telephone Service                  | 2,878         | 2,322                     | 1,408                          | 1,407                          | 2,815                      | 2,500                      |
| Internet Service                   | 1,826         | 2,500                     | 953                            | 953                            | 1,906                      | 2,500                      |
| Mobile Phone Service               | 11,195        | 8,500                     | 5,461                          | 5,461                          | 10,922                     | 10,000                     |
| Other Communications               | 4,292         | 6,000                     | 2,658                          | 3,372                          | 6,030                      | 6,000                      |
| Wireless Data                      | 13,333        | 15,000                    | 3,749                          | 3,748                          | 7,497                      | 10,000                     |
| Advertising and Legal Notices      | 235           | 300                       | -                              | 80                             | 80                         | 300                        |
| Equipment Rental                   | 2,642         | 4,600                     | 1,101                          | 1,100                          | 2,201                      | 4,600                      |
| Tyler Software Maintenance         | -             | 3,386                     | 3,386                          | -                              | 3,386                      | 3,590                      |
| General Administration Charges     | 190,000       | 190,000                   | 95,000                         | 95,000                         | 190,000                    | 190,000                    |
| Computer System Charges            | 41,000        | 53,500                    | 26,750                         | 26,750                         | 53,500                     | 106,300                    |
| Building Repair and Maintenance    | 18,662        | 20,000                    | 10,959                         | 12,347                         | 23,306                     | 10,000                     |
| Equipment Repair and Maintenance   | -             | 178                       | 177                            | 177                            | 354                        | -                          |
| Vehicle Repair and Maintenance     | 466           | 500                       | 441                            | 440                            | 881                        | 500                        |
| Travel and Training                | -             | 3,549                     | 3,549                          | 3,548                          | 7,097                      | 5,000                      |

**Water Fund  
Budget Worksheet  
2026**

|                                  | <b>2024<br/>Actual</b> | <b>2025<br/>Amended<br/>Budget</b> | <b>6/30/2025<br/>Year to Date<br/>Actual</b> | <b>2025<br/>Estimated<br/>Remainder</b> | <b>2025<br/>Estimated<br/>Total</b> | <b>2026<br/>Proposed<br/>Budget</b> |
|----------------------------------|------------------------|------------------------------------|----------------------------------------------|-----------------------------------------|-------------------------------------|-------------------------------------|
| <b>61 - Water Administration</b> |                        |                                    |                                              |                                         |                                     |                                     |
| Audit Services                   | 42,750                 | 42,750                             | -                                            | 42,750                                  | 42,750                              | 42,750                              |
| Consultant Services              | 919,740                | 1,017,240                          | 424,390                                      | 256,470                                 | 680,860                             | 1,017,240                           |
| Risk Management Charges          | 41,000                 | 33,663                             | 16,832                                       | 16,831                                  | 33,663                              | 22,600                              |
| Other Expenses                   | -                      | 600                                | -                                            | -                                       | -                                   | -                                   |
| Bad Debt Expense                 | 162,976                | 146,760                            | (14,480)                                     | 14,480                                  | -                                   | 150,000                             |
| Collection Agency Fees           | 29,790                 | 40,000                             | 16,107                                       | 16,115                                  | 32,222                              | 35,000                              |
| <b>Total</b>                     | <b>\$ 1,847,256</b>    | <b>1,812,701</b>                   | <b>698,016</b>                               | <b>615,718</b>                          | <b>1,313,734</b>                    | <b>1,849,972</b>                    |
| Authorized Positions             | 2                      | 2                                  |                                              |                                         | 2                                   | 2                                   |

**Administrative Activities:**

The Department of Public Utilities is responsible for the maintenance and operation of the City's Water and Sewer systems in accordance with the City Charter and all applicable state and federal regulations.

To monitor revenue adequacy and adherence to the approved operating and capital budgets.

To respond quickly and effectively to citizen complaints and requests for information.

To prepare for future water needs of the City.

**Water Fund  
Budget Worksheet  
2026**

|                                            | 2024       | 2025              | 6/30/2025              | 2025                   | 2025               | 2026               |
|--------------------------------------------|------------|-------------------|------------------------|------------------------|--------------------|--------------------|
|                                            | Actual     | Amended<br>Budget | Year to Date<br>Actual | Estimated<br>Remainder | Estimated<br>Total | Proposed<br>Budget |
| <b>63 - Water Treatment Plant</b>          |            |                   |                        |                        |                    |                    |
| Regular Salaries and Wages                 | \$ 426,289 | 583,970           | 226,651                | 268,748                | 495,399            | 600,986            |
| Premium Hours and Overtime                 | 134,241    | 130,000           | 73,039                 | 85,897                 | 158,936            | 130,000            |
| Other Additional Pay                       | 18,840     | 23,952            | 9,420                  | 10,990                 | 20,410             | 23,952             |
| FICA Pay roll Taxes                        | 34,927     | 45,752            | 19,884                 | 23,273                 | 43,157             | 46,807             |
| Medicare Pay roll Taxes                    | 8,168      | 10,701            | 4,650                  | 5,443                  | 10,093             | 10,947             |
| Municipal State Retirement                 | 64,212     | 85,110            | 35,617                 | 41,512                 | 77,129             | 84,367             |
| Insurance Benefits                         | 126,343    | 179,184           | 74,683                 | 88,359                 | 163,042            | 197,592            |
| Office Supplies                            | 1,200      | 1,200             | 761                    | 761                    | 1,522              | 1,500              |
| Memberships and Subscriptions              | 400        | 400               | 400                    | -                      | 400                | 88,000             |
| Permit Fees                                | 961        | 1,000             | -                      | -                      | -                  | 500                |
| Operating Supplies                         | 13,140     | 15,000            | 10,197                 | 9,353                  | 19,550             | 20,000             |
| Laboratory Equipment                       | 2,568      | 5,000             | 4,266                  | 5,105                  | 9,371              | 6,000              |
| Fuel and Oil                               | 21,753     | 22,000            | 8,681                  | 8,680                  | 17,361             | 20,000             |
| Chemicals                                  | 1,969,297  | 1,978,000         | 961,341                | 1,039,872              | 2,001,213          | 2,000,000          |
| First Aid Supplies                         | 200        | 200               | 200                    | 200                    | 400                | 200                |
| Employee Uniforms                          | 1,099      | 1,500             | 827                    | 827                    | 1,654              | 1,600              |
| Electricity                                | 1,294,623  | 1,200,000         | 453,467                | 457,419                | 910,886            | 1,100,000          |
| Natural Gas                                | 8,557      | 8,000             | 1,751                  | 1,751                  | 3,502              | 6,000              |
| Telephone Service                          | 4,495      | 2,000             | 1,067                  | 1,067                  | 2,134              | 2,000              |
| Internet Service                           | 819        | 2,000             | 427                    | 427                    | 854                | 2,000              |
| Other Communications                       | 1,207      | 2,500             | -                      | -                      | -                  | 2,500              |
| Worker's Comp Claims                       | 1,473      |                   | -                      | -                      | -                  | -                  |
| Equipment Rental                           | -          | 15,506            | 7,459                  | 7,459                  | 14,918             | 16,000             |
| Other Equipment Maintenance Contract       | 370,836    | 552,604           | 248,172                | 207,793                | 455,965            | 500,000            |
| Software Maintenance and Subscriptions     | -          | 6,648             | 6,584                  | -                      | 6,584              | 31,000             |
| Building Repair and Maintenance            | 10,003     | 27,000            | 24,092                 | 2,908                  | 27,000             | 35,000             |
| Equipment Repair and Maintenance           | 82,210     | 108,000           | 100,640                | 7,360                  | 108,000            | 120,000            |
| Vehicle Repair and Maintenance             | 3,993      | 8,000             | 2,405                  | 2,483                  | 4,888              | 6,000              |
| Pumping Equipment Repair and Maintenance   | 9,303      | 56,742            | 1,504                  | 2,465                  | 3,969              | 75,000             |
| Treatment Equipment Repair and Maintenance | 27,865     | 49,000            | 27,908                 | 21,092                 | 49,000             | 60,000             |
| Travel and Training                        | 60         | 200               | 150                    | 50                     | 200                | 2,500              |



**Water Fund  
Budget Worksheet  
2026**

| <b>63 - Water Treatment Plant</b> | <b>2024<br/>Actual</b> | <b>2025<br/>Amended<br/>Budget</b> | <b>6/30/2025<br/>Year to Date<br/>Actual</b> | <b>2025<br/>Estimated<br/>Remainder</b> | <b>2025<br/>Estimated<br/>Total</b> | <b>2026<br/>Proposed<br/>Budget</b> |
|-----------------------------------|------------------------|------------------------------------|----------------------------------------------|-----------------------------------------|-------------------------------------|-------------------------------------|
| Laboratory Testing Services       | 80,951                 | 102,000                            | 45,700                                       | 47,502                                  | 93,202                              | 110,000                             |
| Risk Management Charges           | 56,000                 | 45,974                             | 22,987                                       | 22,987                                  | 45,974                              | 30,900                              |
| <b>Total</b>                      | <b>\$ 4,776,033</b>    | <b>5,269,143</b>                   | <b>2,374,930</b>                             | <b>2,371,783</b>                        | <b>4,746,713</b>                    | <b>5,331,351</b>                    |
| Authorized Positions              | 13                     | 12                                 |                                              |                                         | 12                                  | 12                                  |

**Administrative Activities:**

To ensure that the City's drinking water meets State and Federal standards.

**Water Fund  
Budget Worksheet  
2026**

|                                           | 2024                | 2025              | 6/30/2025              | 2025                   | 2025               | 2026               |
|-------------------------------------------|---------------------|-------------------|------------------------|------------------------|--------------------|--------------------|
|                                           | Actual              | Amended<br>Budget | Year to Date<br>Actual | Estimated<br>Remainder | Estimated<br>Total | Proposed<br>Budget |
| <b>64 - Transmission and Distribution</b> |                     |                   |                        |                        |                    |                    |
| Regular Salaries and Wages                | \$ 272,526          | 349,027           | 144,239                | 169,649                | 313,888            | 375,388            |
| Premium Hours and Overtime                | 42,861              | 64,756            | 26,057                 | 29,055                 | 55,112             | 64,756             |
| Part Time                                 | 26,006              | 19,000            | 16,482                 | 19,085                 | 35,567             | 19,000             |
| Other Additional Pay                      | 1,230               | 1,400             | 720                    | 840                    | 1,560              | 3,200              |
| FICA Payroll Taxes                        | 19,228              | 26,921            | 11,056                 | 12,810                 | 23,866             | 28,666             |
| Medicare Payroll Taxes                    | 4,497               | 6,297             | 2,586                  | 2,995                  | 5,581              | 6,705              |
| Municipal State Retirement                | 39,014              | 51,721            | 21,134                 | 24,581                 | 45,715             | 51,110             |
| Insurance Benefits                        | 76,755              | 134,388           | 36,877                 | 43,220                 | 80,097             | 148,194            |
| Operating Supplies                        | 14,991              | 12,000            | 4,587                  | 6,154                  | 10,741             | 12,000             |
| Fuel and Oil                              | 31,182              | 42,000            | 13,817                 | 13,817                 | 27,634             | 60,000             |
| First Aid Supplies                        | 150                 | 150               | 150                    | 150                    | 300                | 150                |
| Employee Uniforms                         | 1,787               | 2,000             | 173                    | 174                    | 347                | 3,000              |
| Electricity                               | 32,993              | 25,500            | 14,302                 | 15,540                 | 29,842             | 28,000             |
| Natural Gas                               | 3,317               | 2,600             | 2,021                  | 2,022                  | 4,043              | 3,500              |
| Water and Sewer                           | 1,368               | 1,300             | 415                    | 414                    | 829                | 1,300              |
| Telephone Service                         | 753                 | 1,100             | 376                    | 375                    | 751                | 1,200              |
| Internet Service                          | 504                 | 700               | 263                    | 263                    | 526                | 1,000              |
| Other Communications                      | 10,414              | 3,400             | -                      | -                      | -                  | 2,000              |
| Wireless Data                             | -                   | 1,100             | -                      | -                      | -                  | 1,500              |
| Worker's Comp Claims                      | 26,369              | -                 | 13,256                 | 13,256                 | 26,512             | -                  |
| Water Main and Crossing Rental            | 8,775               | 14,500            | 6,290                  | 6,290                  | 12,580             | 10,000             |
| Building Repair and Maintenance           | 1,235               | 1,000             | -                      | -                      | -                  | 1,500              |
| Equipment Repair and Maintenance          | 19,192              | 39,500            | 35,489                 | 35,245                 | 70,734             | 70,000             |
| Vehicle Repair and Maintenance            | 29,723              | 25,000            | 7,634                  | 7,815                  | 15,449             | 25,000             |
| Main Repair and Maintenance               | 372,193             | 75,000            | 74,423                 | 26,419                 | 100,842            | 885,000            |
| Unplanned Concrete Rep and Maintenance    | -                   | 225,000           | 78,332                 | 150,639                | 228,971            | 150,000            |
| Travel and Training                       | 450                 | 600               | 60                     | 60                     | 120                | 1,200              |
| Risk Management Charges                   | 81,400              | 66,716            | 33,358                 | 33,358                 | 66,716             | 44,800             |
| Other Expenses                            | -                   | 4,000             | -                      | -                      | -                  | -                  |
| <b>Total</b>                              | <b>\$ 1,118,913</b> | <b>1,196,676</b>  | <b>544,097</b>         | <b>614,226</b>         | <b>1,158,323</b>   | <b>1,998,169</b>   |
| Authorized Positions                      | 9                   | 9                 |                        |                        | 9                  | 9                  |

**Water Fund  
Budget Worksheet  
2026**

**64 - Transmission and Distribution**

**Administrative Activities:**

To provide an effective maintenance program for the City's water mains, service lines, meters and hydrants.

To provide a preventive maintenance program for the City's water service.

To respond quickly and effectively to emergency request for repairs to water lines and facilities.

**Water Fund  
Budget Worksheet  
2026**

|                                        | <b>2024<br/>Actual</b> | <b>2025<br/>Amended<br/>Budget</b> | <b>6/30/2025<br/>Year to Date<br/>Actual</b> | <b>2025<br/>Estimated<br/>Remainder</b> | <b>2025<br/>Estimated<br/>Total</b> | <b>2026<br/>Proposed<br/>Budget</b> |
|----------------------------------------|------------------------|------------------------------------|----------------------------------------------|-----------------------------------------|-------------------------------------|-------------------------------------|
| <b>66 - Customer Service</b>           |                        |                                    |                                              |                                         |                                     |                                     |
| Regular Salaries and Wages             | \$ 565,331             | 697,320                            | 322,476                                      | 376,347                                 | 698,823                             | 714,337                             |
| Premium Hours and Overtime             | 3,367                  | 3,500                              | 2,376                                        | 3,018                                   | 5,394                               | 3,500                               |
| FICA Payroll Taxes                     | 33,901                 | 43,453                             | 20,569                                       | 23,869                                  | 44,438                              | 44,507                              |
| Medicare Payroll Taxes                 | 7,929                  | 10,164                             | 4,810                                        | 5,582                                   | 10,392                              | 10,410                              |
| Municipal State Retirement             | 81,100                 | 97,626                             | 47,037                                       | 54,310                                  | 101,347                             | 96,437                              |
| Insurance Benefits                     | 146,977                | 253,844                            | 86,255                                       | 100,051                                 | 186,306                             | 279,922                             |
| Office Supplies                        | 5,693                  | 6,300                              | 1,844                                        | 1,923                                   | 3,767                               | 6,300                               |
| Computer Supplies                      | -                      | 200                                | 35                                           | 35                                      | 70                                  | 200                                 |
| Printing                               | 39,242                 | 48,186                             | 13,875                                       | 19,919                                  | 33,794                              | 48,000                              |
| Postage                                | 164,213                | 140,000                            | 77,311                                       | 106,283                                 | 183,594                             | 200,000                             |
| Memberships and Subscriptions          | -                      | 15                                 | -                                            | -                                       | -                                   | 15                                  |
| Credit Card Fees                       | 374                    | 13,300                             | 4,340                                        | 4,340                                   | 8,680                               | 13,300                              |
| Operating Supplies                     | 9,737                  | 20,000                             | 6,964                                        | 7,266                                   | 14,230                              | 20,000                              |
| Fuel and Oil                           | 21,369                 | 27,000                             | 10,621                                       | 10,620                                  | 21,241                              | 27,000                              |
| Employee Uniforms                      | 3,517                  | 4,000                              | 1,935                                        | 1,716                                   | 3,651                               | 4,000                               |
| Telephone Service                      | 400                    | 2,400                              | 178                                          | 177                                     | 355                                 | 2,400                               |
| Internet Service                       | 242                    | 300                                | 127                                          | 137                                     | 264                                 | 300                                 |
| Mobile Phone Service                   | 2,223                  | 7,700                              | 1,856                                        | 1,857                                   | 3,713                               | 7,700                               |
| Other Communications                   | 3,733                  | -                                  | -                                            | -                                       | -                                   | -                                   |
| Wireless Data                          | 4,228                  | 15,000                             | 2,249                                        | 2,248                                   | 4,497                               | 15,000                              |
| Equipment Rental                       | 1,001                  | 4,000                              | 417                                          | 417                                     | 834                                 | 4,000                               |
| Software Maintenance and Subscriptions | 136,328                | 173,210                            | 150,722                                      | 22,488                                  | 173,210                             | 175,000                             |
| Tyler Software Maintenance             | 31,527                 | 33,103                             | 33,103                                       | -                                       | 33,103                              | 34,889                              |
| Equipment Repair and Maintenance       | 116                    | 5,000                              | -                                            | -                                       | -                                   | 5,000                               |
| Vehicle Repair and Maintenance         | 8,276                  | 10,000                             | 1,170                                        | 1,170                                   | 2,340                               | 10,000                              |
| Water Meter Repair and Maintenance     | 59,245                 | 60,000                             | 18,112                                       | 18,116                                  | 36,228                              | 60,000                              |
| Travel and Training                    | -                      | 6,000                              | -                                            | -                                       | -                                   | 6,000                               |
| Risk Management Charges                | 65,900                 | 53,979                             | 26,990                                       | 26,989                                  | 53,979                              | 36,300                              |
| Other Expenses                         | 40                     | 250                                | -                                            | -                                       | -                                   | 250                                 |
| <b>Total</b>                           | <b>\$ 1,396,009</b>    | <b>1,735,850</b>                   | <b>835,372</b>                               | <b>788,878</b>                          | <b>1,624,250</b>                    | <b>1,824,767</b>                    |
| Authorized Positions                   | 17                     | 17                                 |                                              |                                         | 17                                  | 17                                  |

**Water Fund  
Budget Worksheet  
2026**

**66 - Customer Service**

**Administrative Activities:**

To accurately bill all customers each month for water, sewer, EMS, and solid waste collection charges.

To collect and refund deposits, issue connect and disconnect orders, answer questions about customer accounts and services, and to adjust bills when appropriate.

To collect consumption information and provide information on broken or dysfunctional meters.

**Sewer Fund  
Budget Worksheet  
2026**

| <b>601 - Sewer</b>                        | <b>2024<br/>Actual</b> | <b>2025<br/>Amended<br/>Budget</b> | <b>6/30/2025<br/>Year to Date<br/>Actual</b> | <b>2025<br/>Estimated<br/>Remainder</b> | <b>2025<br/>Estimated<br/>Total</b> | <b>2026<br/>Proposed<br/>Budget</b> |
|-------------------------------------------|------------------------|------------------------------------|----------------------------------------------|-----------------------------------------|-------------------------------------|-------------------------------------|
| <b>Revenues</b>                           |                        |                                    |                                              |                                         |                                     |                                     |
| Rental Income                             | \$ 9,184               | -                                  | 4,593                                        | 4,591                                   | 9,184                               | 5,000                               |
| Interest Earned                           | 55,750                 | 11,000                             | 20,418                                       | 20,418                                  | 40,836                              | 10,000                              |
| Unrealized Gain (Loss)                    | 3,075                  | -                                  | -                                            | -                                       | -                                   | -                                   |
| Sewer Sales - Charges                     | 10,223,986             | 10,500,000                         | 3,977,799                                    | 6,629,666                               | 10,607,465                          | 10,500,000                          |
| Sewer Sales - Usage                       | 5,923,353              | 6,150,000                          | 2,149,575                                    | 3,582,624                               | 5,732,199                           | 5,500,000                           |
| Sewer Sales - BAFB Contract               | 573,537                | 600,000                            | 239,875                                      | 347,962                                 | 587,837                             | 600,000                             |
| Sewer Sales - Sur Charges                 | 44,419                 | 6,500                              | 25,090                                       | 25,090                                  | 50,180                              | 50,000                              |
| Sewer Sales - Late Fees                   | 475,954                | 525,000                            | 300,200                                      | 342,159                                 | 642,359                             | 650,000                             |
| Other Income                              | 50,588                 | 50,000                             | 11,309                                       | 11,311                                  | 22,620                              | 25,000                              |
| <b>Total Revenues</b>                     | <b>17,359,846</b>      | <b>17,842,500</b>                  | <b>6,728,859</b>                             | <b>10,963,821</b>                       | <b>17,692,680</b>                   | <b>17,340,000</b>                   |
| <b>Operating Expenses</b>                 |                        |                                    |                                              |                                         |                                     |                                     |
| Sewer Administration                      | 1,553,366              | 1,540,636                          | 546,973                                      | 983,338                                 | 1,530,311                           | 1,623,640                           |
| Red River Treatment Plant                 | 1,620,060              | 1,905,472                          | 872,861                                      | 995,703                                 | 1,868,564                           | 2,203,924                           |
| Sewer Collections                         | 538,594                | 651,505                            | 299,551                                      | 369,071                                 | 668,622                             | 758,644                             |
| Lift Stations                             | 1,048,346              | 1,240,760                          | 632,217                                      | 701,009                                 | 1,333,489                           | 1,418,072                           |
| Northeast Treatment Plant                 | 895,877                | 1,086,842                          | 501,527                                      | 569,787                                 | 1,071,314                           | 1,324,905                           |
| Environmental Affairs                     | 245,282                | 280,428                            | 128,168                                      | 144,539                                 | 272,707                             | 284,510                             |
| Depreciation                              | 6,023,347              | 5,600,000                          | -                                            | 5,600,000                               | 5,600,000                           | 5,600,000                           |
| <b>Total Operating Expenses</b>           | <b>11,924,872</b>      | <b>12,305,643</b>                  | <b>2,981,297</b>                             | <b>9,363,447</b>                        | <b>12,345,007</b>                   | <b>13,213,695</b>                   |
| <b>Operating Income (Loss)</b>            | <b>5,434,974</b>       | <b>5,536,857</b>                   | <b>3,747,562</b>                             | <b>1,600,374</b>                        | <b>5,347,673</b>                    | <b>4,126,305</b>                    |
| <b>Other Revenues and Expenses</b>        |                        |                                    |                                              |                                         |                                     |                                     |
| Gain (Loss) on Disposal of Assets         | 19,290                 | -                                  | -                                            | -                                       | -                                   | -                                   |
| Debt Service - Interest                   | (3,138,500)            | (2,937,500)                        | (1,468,750)                                  | (1,468,750)                             | (2,937,500)                         | (2,810,000)                         |
| <b>Total Other Revenues and Expenses</b>  | <b>(3,119,210)</b>     | <b>(2,937,500)</b>                 | <b>(1,468,750)</b>                           | <b>(1,468,750)</b>                      | <b>(2,937,500)</b>                  | <b>(2,810,000)</b>                  |
| <b>Net Income (Loss) Before Transfers</b> | <b>2,315,764</b>       | <b>2,599,357</b>                   | <b>2,278,812</b>                             | <b>131,624</b>                          | <b>2,410,173</b>                    | <b>1,316,305</b>                    |

**Sewer Fund  
Budget Worksheet  
2026**

|                                          | 2024<br>Actual      | 2025<br>Amended<br>Budget | 6/30/2025<br>Year to Date<br>Actual | 2025<br>Estimated<br>Remainder | 2025<br>Estimated<br>Total | 2026<br>Proposed<br>Budget |
|------------------------------------------|---------------------|---------------------------|-------------------------------------|--------------------------------|----------------------------|----------------------------|
| <b>601 - Sewer</b>                       |                     |                           |                                     |                                |                            |                            |
| <b>Transfers</b>                         |                     |                           |                                     |                                |                            |                            |
| Transfers In - Debt Service              | 1,000,000           | 1,000,000                 | 500,000                             | 500,000                        | 1,000,000                  | 1,000,000                  |
| Transfers Out - Sewer Capital            | (2,293,094)         | (2,333,613)               | (501,940)                           | (1,501,941)                    | (2,003,881)                | (2,297,500)                |
| <b>Total Transfers</b>                   | (1,293,094)         | (1,333,613)               | (1,940)                             | (1,001,941)                    | (1,003,881)                | (1,297,500)                |
| <b>Net Income (Loss) after Transfers</b> | <u>\$ 1,022,670</u> | <u>1,265,744</u>          | <u>2,276,872</u>                    | <u>(870,317)</u>               | <u>1,406,292</u>           | <u>18,805</u>              |
| <b>Debt Service - Principal</b>          | 6,768,500           | 8,090,000                 | 4,045,000                           | 4,045,000                      | 8,090,000                  | 8,235,500                  |

**Sewer Fund  
Budget Worksheet  
2026**

|                                        | 2024                | 2025              | 6/30/2025              | 2025                   | 2025               | 2026               |
|----------------------------------------|---------------------|-------------------|------------------------|------------------------|--------------------|--------------------|
|                                        | Actual              | Amended<br>Budget | Year to Date<br>Actual | Estimated<br>Remainder | Estimated<br>Total | Proposed<br>Budget |
| <b>71 - Sewer Administration</b>       |                     |                   |                        |                        |                    |                    |
| Vacation Accrual                       | \$ 286,711          | -                 | -                      | -                      | -                  | -                  |
| Pension Expenses                       | (107,894)           | -                 | -                      | -                      | -                  | -                  |
| Non-Employer Pension Contributions     | (47,523)            | -                 | -                      | -                      | -                  | -                  |
| Software Maintenance and Subscriptions | 7,306               | 7,600             | 257                    | 258                    | 515                | 7,600              |
| Tyler Software Maintenance             | -                   | 3,386             | 3,386                  | -                      | 3,386              | 3,590              |
| General Administration Charges         | 190,000             | 190,000           | 95,000                 | 95,000                 | 190,000            | 190,000            |
| Computer System Charges                | 41,000              | 53,500            | 26,750                 | 26,750                 | 53,500             | 106,300            |
| Audit Services                         | 42,750              | 42,750            | 12,750                 | 30,000                 | 42,750             | 42,750             |
| Consultant Services                    | 919,740             | 1,017,240         | 423,310                | 590,690                | 1,014,000          | 1,047,240          |
| Bad Debt Expense                       | 221,276             | 226,160           | (14,480)               | 240,640                | 226,160            | 226,160            |
| <b>Total</b>                           | <b>\$ 1,553,366</b> | <b>1,540,636</b>  | <b>546,973</b>         | <b>983,338</b>         | <b>1,530,311</b>   | <b>1,623,640</b>   |

**Administrative Activities:**

The Department of Public Utilities is responsible for the maintenance and operation of the City's Water and Sewer systems in accordance with the City Charter and all applicable state and federal regulations.

To monitor revenue adequacy and adherence to the approved operating and capital budgets.

To respond quickly and effectively to citizen complaints and requests for information.

To prepare for future water needs of the City.



**Sewer Fund  
Budget Worksheet  
2026**

|                                            | <b>2024</b>   | <b>2025</b>               | <b>6/30/2025</b>               | <b>2025</b>                    | <b>2025</b>                | <b>2026</b>                |
|--------------------------------------------|---------------|---------------------------|--------------------------------|--------------------------------|----------------------------|----------------------------|
| <b>72 - Red River Treatment Plant</b>      | <b>Actual</b> | <b>Amended<br/>Budget</b> | <b>Year to Date<br/>Actual</b> | <b>Estimated<br/>Remainder</b> | <b>Estimated<br/>Total</b> | <b>Proposed<br/>Budget</b> |
| Regular Salaries and Wages                 | \$ 298,001    | 389,932                   | 173,215                        | 199,964                        | 373,179                    | 397,729                    |
| Premium Hours and Overtime                 | 65,194        | 65,000                    | 43,542                         | 48,390                         | 91,932                     | 65,000                     |
| Other Additional Pay                       | 7,920         | 10,412                    | 4,110                          | 4,830                          | 8,940                      | 11,412                     |
| FICA Pay roll Taxes                        | 21,627        | 28,855                    | 13,783                         | 15,681                         | 29,464                     | 29,398                     |
| Medicare Pay roll Taxes                    | 5,058         | 6,752                     | 3,223                          | 3,668                          | 6,891                      | 6,876                      |
| Municipal State Retirement                 | 44,311        | 56,050                    | 26,143                         | 29,851                         | 55,994                     | 55,181                     |
| Insurance Benefits                         | 65,081        | 119,456                   | 35,306                         | 41,593                         | 76,899                     | 131,728                    |
| Office Supplies                            | 57            | 50.00                     | 38                             | 50                             | 88                         | 100                        |
| Computer Supplies                          | -             | -                         | -                              | -                              | -                          | 1,000                      |
| Postage                                    | -             | -                         | -                              | -                              | -                          | 100                        |
| Permit Fees                                | 16,717        | 20,000.00                 | 600                            | 600                            | 1,200                      | 20,000                     |
| Operating Supplies                         | 8,088         | 6,000                     | 5,208                          | 5,332                          | 10,540                     | 10,000                     |
| Laboratory Equipment                       | 1,975         | 2,500                     | 195                            | 1,095                          | 1,290                      | 5,000                      |
| Fuel and Oil                               | 28,280        | 25,000                    | 11,083                         | 11,082                         | 22,165                     | 25,000                     |
| Chemicals                                  | 72,609        | 72,500                    | 54,188                         | 54,187                         | 108,375                    | 100,000                    |
| First Aid Supplies                         | 99            | 100                       | -                              | -                              | -                          | 100                        |
| Employee Uniforms                          | 646           | 500                       | -                              | -                              | -                          | 1,500                      |
| Electricity                                | 419,853       | 390,000                   | 231,503                        | 231,503                        | 463,006                    | 500,000                    |
| Water and Sewer                            | 1,617         | 3,000                     | 771                            | 772                            | 1,543                      | 3,000                      |
| Telephone Service                          | 1,773         | 2,100                     | 884                            | 884                            | 1,768                      | 2,100                      |
| Internet Service                           | 756           | 1,000                     | 395                            | 394                            | 789                        | 1,000                      |
| Equipment Rental                           | 315           | 400                       | 131                            | 131                            | 262                        | 2,500                      |
| Other Equipment Maintenance Contract       | -             | 4,500                     | -                              | -                              | -                          | 5,000                      |
| Software Maintenance and Subscriptions     | -             | 882                       | 882                            | -                              | 882                        | 10,000                     |
| Building Repair and Maintenance            | 5,485         | 9,118                     | 3,652                          | 3,752                          | 7,404                      | 10,000                     |
| Equipment Repair and Maintenance           | 13,366        | 65,500                    | 24,333                         | 29,062                         | 53,395                     | 65,500                     |
| Vehicle Repair and Maintenance             | 4,803         | 3,000                     | 828                            | 2,164                          | 2,992                      | 2,000                      |
| Pumping Equipment Repair and Maintenance   | 12,737        | 83,000                    | 24,025                         | 24,025                         | 48,050                     | 150,000                    |
| Main Repair and Maintenance                | -             | 0                         | -                              | -                              | -                          | 10,000                     |
| Treatment Equipment Repair and Maintenance | 20,719        | 27,500                    | 21,602                         | 29,025                         | 50,627                     | 80,000                     |
| Travel and Training                        | 425           | 1,500                     | 230                            | 230                            | 460                        | 1,500                      |
| Laboratory Testing Services                | 8,776         | 10,000                    | 4,132                          | 4,133                          | 8,265                      | 10,000                     |

**Sewer Fund  
Budget Worksheet  
2026**

|                                       | 2024<br>Actual      | 2025<br>Amended<br>Budget | 6/30/2025<br>Year to Date<br>Actual | 2025<br>Estimated<br>Remainder | 2025<br>Estimated<br>Total | 2026<br>Proposed<br>Budget |
|---------------------------------------|---------------------|---------------------------|-------------------------------------|--------------------------------|----------------------------|----------------------------|
| <b>72 - Red River Treatment Plant</b> |                     |                           |                                     |                                |                            |                            |
| Tipping Services                      | 453,003             | 470,000                   | 173,826                             | 238,273                        | 412,099                    | 470,000                    |
| Risk Management Charges               | 36,500              | 30,065                    | 15,033                              | 15,032                         | 30,065                     | 20,200                     |
| Other Expenses                        | 4,269               | 800                       | -                                   | -                              | -                          | 1,000                      |
| <b>Total</b>                          | <b>\$ 1,620,060</b> | <b>1,905,472</b>          | <b>872,861</b>                      | <b>995,703</b>                 | <b>1,868,564</b>           | <b>2,203,924</b>           |
| Authorized Positions                  | 8                   | 8                         |                                     |                                | 8                          | 8                          |

**Administrative Activities:**

To meet the discharge permit requirements established by the Environmental Protection Agency.

To improve the ability of the laboratory and industrial surveillance technician to monitor industrial waste discharges and provide commercial and industrial users with information and assistance to meet the discharge requirements.

**Sewer Fund  
Budget Worksheet  
2026**

| <b>73 - Sewer Maintenance</b>          | <b>2024<br/>Actual</b> | <b>2025<br/>Amended<br/>Budget</b> | <b>6/30/2025<br/>Year to Date<br/>Actual</b> | <b>2025<br/>Estimated<br/>Remainder</b> | <b>2025<br/>Estimated<br/>Total</b> | <b>2026<br/>Proposed<br/>Budget</b> |
|----------------------------------------|------------------------|------------------------------------|----------------------------------------------|-----------------------------------------|-------------------------------------|-------------------------------------|
| Regular Salaries and Wages             | \$ 155,111             | 190,397                            | 88,667                                       | 103,314                                 | 191,981                             | 194,206                             |
| Premium Hours and Overtime             | 22,284                 | 28,000                             | 14,371                                       | 15,021                                  | 29,392                              | 28,000                              |
| Other Additional Pay                   | 315                    | 1,600                              | 38                                           | 52                                      | 90                                  | 1,600                               |
| FICA Pay roll Taxes                    | 10,764                 | 13,640                             | 6,585                                        | 7,519                                   | 14,104                              | 13,877                              |
| Medicare Pay roll Taxes                | 2,517                  | 3,190                              | 1,540                                        | 1,759                                   | 3,299                               | 3,246                               |
| Municipal State Retirement             | 22,948                 | 26,880                             | 13,172                                       | 15,150                                  | 28,322                              | 26,435                              |
| Insurance Benefits                     | 62,308                 | 74,660                             | 37,298                                       | 43,514                                  | 80,812                              | 82,330                              |
| Operating Supplies                     | 12,579                 | 11,000                             | 5,184                                        | 5,183                                   | 10,367                              | 12,000                              |
| Fuel and Oil                           | 4,331                  | 7,000                              | 1,641                                        | 1,641                                   | 3,282                               | 10,000                              |
| First Aid Supplies                     | 50                     | 50                                 | 39                                           | 38                                      | 77                                  | 50                                  |
| Employee Uniforms                      | 914                    | 1,000                              | -                                            | -                                       | -                                   | 1,500                               |
| Telephone Service                      | 376                    | 500                                | 188                                          | 188                                     | 376                                 | 500                                 |
| Internet Service                       | 252                    | 400                                | 131                                          | 132                                     | 263                                 | 400                                 |
| Worker's Comp Claims                   | 532                    | -                                  | -                                            | -                                       | -                                   | -                                   |
| Water Main and Crossing Rental         | 3,948                  | 6,500                              | 2,179                                        | 2,179                                   | 4,358                               | 6,500                               |
| Equipment Repair and Maintenance       | 18,471                 | 14,000                             | 13,542                                       | 13,753                                  | 27,295                              | 65,500                              |
| Vehicle Repair and Maintenance         | 12,584                 | 34,000                             | 14,673                                       | 3,952                                   | 18,625                              | 35,000                              |
| Main Repair and Maintenance            | 160,012                | 49,000                             | 26,701                                       | 32,270                                  | 58,971                              | 100,000                             |
| Unplanned Concrete Rep and Maintenance | -                      | 150,000                            | 53,953                                       | 103,758                                 | 157,711                             | 150,000                             |
| Travel and Training                    | 598                    | 500                                | 55                                           | 54                                      | 109                                 | 1,200                               |
| Risk Management Charges                | 47,700                 | 39,188                             | 19,594                                       | 19,594                                  | 39,188                              | 26,300                              |
| <b>Total</b>                           | <b>\$ 538,594</b>      | <b>651,505</b>                     | <b>299,551</b>                               | <b>369,071</b>                          | <b>668,622</b>                      | <b>758,644</b>                      |
| Authorized Positions                   | 5                      | 5                                  |                                              |                                         | 5                                   | 5                                   |

**Administrative Activities:**

To provide an effective maintenance program for the City's sewer lines.

To provide a preventive maintenance program for the City's sewer lines.

To respond quickly and effectively to emergency requests for repairs to sewer lines.

**Sewer Fund  
Budget Worksheet  
2026**

|                                          | 2024                | 2025              | 6/30/2025              | 2025                   | 2025               | 2026               |
|------------------------------------------|---------------------|-------------------|------------------------|------------------------|--------------------|--------------------|
|                                          | Actual              | Amended<br>Budget | Year to Date<br>Actual | Estimated<br>Remainder | Estimated<br>Total | Proposed<br>Budget |
| <b>74 - Lift Stations</b>                |                     |                   |                        |                        |                    |                    |
| Regular Salaries and Wages               | \$ 286,522          | 396,505           | 177,173                | 204,934                | 382,107            | 404,436            |
| Premium Hours and Overtime               | 48,833              | 45,000            | 30,451                 | 34,401                 | 64,852             | 45,000             |
| Other Additional Pay                     | 1,738               | 1,365             | 1,015                  | 1,210                  | 2,225              | 4,865              |
| FICA Pay roll Taxes                      | 19,984              | 27,458            | 13,365                 | 15,319                 | 28,684             | 28,167             |
| Medicare Pay roll Taxes                  | 4,674               | 6,422             | 3,126                  | 3,582                  | 6,708              | 6,588              |
| Municipal State Retirement               | 42,004              | 55,702            | 26,319                 | 30,092                 | 56,411             | 55,256             |
| Insurance Benefits                       | 107,748             | 149,320           | 64,137                 | 75,327                 | 139,464            | 164,660            |
| Unemployment                             | 150                 | -                 | -                      | -                      | -                  | -                  |
| Operating Supplies                       | 8,617               | 10,806            | 10,734                 | 9,533                  | 20,267             | 15,000             |
| Fuel and Oil                             | 53,438              | 60,000            | 37,988                 | 37,988                 | 75,976             | 75,000             |
| Employee Uniforms                        | 2,149               | 2,194             | 1,930                  | 1,930                  | 3,860              | 4,000              |
| Electricity                              | 254,621             | 200,000           | 101,579                | 101,578                | 203,157            | 215,000            |
| Water and Sewer                          | 7,347               | 12,000            | 1,506                  | 1,638                  | 3,144              | 10,000             |
| Telephone Service                        | 1,425               | 1,500             | 710                    | 710                    | 1,420              | 1,500              |
| Internet Service                         | 504                 | 1,000             | 263                    | -                      | 526                | 1,000              |
| Other Communications                     | 28,320              | 51,000            | 28,560                 | 28,560                 | 57,120             | 65,000             |
| Worker's Comp Claims                     | 297                 | -                 | -                      | -                      | -                  | -                  |
| Equipment Rental                         | 1,878               | 3,000             | 926                    | 926                    | 1,852              | 3,000              |
| Software Maintenance and Subscriptions   | 299                 | -                 | -                      | -                      | -                  | -                  |
| Building Repair and Maintenance          | -                   | 1,000             | 923                    | 924                    | 1,847              | 2,500              |
| Equipment Repair and Maintenance         | 5,821               | 6,000             | 5,663                  | 5,712                  | 11,375             | 12,000             |
| Vehicle Repair and Maintenance           | 14,872              | 14,500            | 6,297                  | 6,965                  | 13,262             | 10,000             |
| Pumping Equipment Repair and Maintenance | 75,842              | 129,500           | 86,536                 | 106,663                | 193,199            | 250,000            |
| Main Repair and Maintenance              | 327                 | -                 | -                      | -                      | -                  | -                  |
| Travel and Training                      | 1,736               | 1,500             | 522                    | 523                    | 1,045              | 1,500              |
| Risk Management Charges                  | 79,200              | 64,988            | 32,494                 | 32,494                 | 64,988             | 43,600             |
| <b>Total</b>                             | <b>\$ 1,048,346</b> | <b>1,240,760</b>  | <b>632,217</b>         | <b>701,009</b>         | <b>1,333,489</b>   | <b>1,418,072</b>   |
| Authorized Positions                     | 10                  | 10                |                        |                        | 10                 | 10                 |

**Sewer Fund  
Budget Worksheet  
2026**

**74 - Lift Stations**

**Administrative Activities:**

To provide an effective maintenance program for City's lift Stations.

To provide a preventive maintenance program for City's lift stations.

To respond quickly and effectively to emergency request for repairs to lift stations.

**Sewer Fund  
Budget Worksheet  
2026**

|                                            | <b>2024</b>   | <b>2025</b>               | <b>6/30/2025</b>               | <b>2025</b>                    | <b>2025</b>                | <b>2026</b>                |
|--------------------------------------------|---------------|---------------------------|--------------------------------|--------------------------------|----------------------------|----------------------------|
| <b>75 - Northeast Treatment Plant</b>      | <b>Actual</b> | <b>Amended<br/>Budget</b> | <b>Year to Date<br/>Actual</b> | <b>Estimated<br/>Remainder</b> | <b>Estimated<br/>Total</b> | <b>Proposed<br/>Budget</b> |
| Regular Salaries and Wages                 | \$ 230,702    | 283,595                   | 130,982                        | 152,787                        | 283,769                    | 289,267                    |
| Premium Hours and Overtime                 | 51,911        | 50,000                    | 32,950                         | 38,359                         | 71,309                     | 50,000                     |
| Other Additional Pay                       | 10,440        | 11,166                    | 5,270                          | 6,160                          | 11,430                     | 13,000                     |
| FICA Pay roll Taxes                        | 17,835        | 21,376                    | 10,864                         | 12,596                         | 23,460                     | 21,841                     |
| Medicare Pay roll Taxes                    | 4,171         | 5,002                     | 2,541                          | 2,946                          | 5,487                      | 5,109                      |
| Municipal State Retirement                 | 34,884        | 41,269                    | 20,302                         | 23,366                         | 43,668                     | 40,807                     |
| Insurance Benefits                         | 80,464        | 89,592                    | 37,441                         | 43,671                         | 81,112                     | 98,796                     |
| Office Supplies                            | 30            | 300                       | 242                            | 246                            | 488                        | 485                        |
| Computer Supplies                          | -             | 1,000                     | -                              | -                              | -                          | 1,000                      |
| Permit Fees                                | 12,536        | 12,600                    | -                              | -                              | -                          | 12,500                     |
| Operating Supplies                         | 12,000        | 10,500                    | 5,595                          | 5,828                          | 11,423                     | 10,500                     |
| Laboratory Equipment                       | 11,781        | 9,700                     | 5,505                          | 6,193                          | 11,698                     | 15,000                     |
| Fuel and Oil                               | 9,066         | 11,000                    | 8,814                          | 8,813                          | 17,627                     | 20,000                     |
| Chemicals                                  | 23,927        | 40,000                    | 17,506                         | 18,062                         | 35,568                     | 180,000                    |
| First Aid Supplies                         | 50            | -                         | -                              | -                              | -                          | -                          |
| Employee Uniforms                          | 940           | 1,100                     | -                              | -                              | -                          | 1,200                      |
| Electricity                                | 259,163       | 260,000                   | 108,298                        | 135,730                        | 244,028                    | 250,000                    |
| Water and Sewer                            | 14,590        | 9,000                     | 9,057                          | 9,056                          | 18,113                     | 15,000                     |
| Telephone Service                          | 3,425         | 3,000                     | 1,243                          | 1,243                          | 2,486                      | 3,000                      |
| Internet Service                           | 1,071         | 2,000                     | 559                            | 558                            | 1,117                      | 2,000                      |
| Equipment Rental                           | 306           | 1,700                     | 127                            | 128                            | 255                        | 5,000                      |
| Software Maintenance and Subscriptions     | -             | 1,280                     | 1,260                          | -                              | 1,260                      | 10,000                     |
| Building Repair and Maintenance            | 1,731         | 5,720                     | 1,571                          | 1,571                          | 3,142                      | 20,000                     |
| Equipment Repair and Maintenance           | 8,453         | 27,500                    | 8,532                          | 9,896                          | 18,428                     | 30,000                     |
| Vehicle Repair and Maintenance             | 3,410         | 3,000                     | 1,490                          | 1,541                          | 3,031                      | 3,000                      |
| Grounds Repair and Maintenance             | -             | 5,000                     | -                              | -                              | -                          | -                          |
| Pumping Equipment Repair and Maintenance   | 4,572         | 35,000                    | 32,505                         | 32,705                         | 65,210                     | 50,000                     |
| Treatment Equipment Repair and Maintenance | 18,453        | 77,000                    | 24,105                         | 21,805                         | 45,910                     | 120,000                    |
| Travel and Training                        | 691           | 1,000                     | 647                            | 646                            | 1,293                      | 1,200                      |
| Laboratory Testing Services                | 13,510        | 11,000                    | 7,773                          | 8,373                          | 16,146                     | 15,000                     |
| Tipping Services                           | 9,165         | 10,000                    | 3,127                          | 4,287                          | 7,414                      | 10,000                     |

**Sewer Fund  
Budget Worksheet  
2026**

|                                       | 2024<br>Actual    | 2025<br>Amended<br>Budget | 6/30/2025<br>Year to Date<br>Actual | 2025<br>Estimated<br>Remainder | 2025<br>Estimated<br>Total | 2026<br>Proposed<br>Budget |
|---------------------------------------|-------------------|---------------------------|-------------------------------------|--------------------------------|----------------------------|----------------------------|
| <b>75 - Northeast Treatment Plant</b> |                   |                           |                                     |                                |                            |                            |
| Risk Management Charges               | 56,600            | 46,442                    | 23,221                              | 23,221                         | 46,442                     | 31,200                     |
| <b>Total</b>                          | <b>\$ 895,877</b> | <b>1,086,842</b>          | <b>501,527</b>                      | <b>569,787</b>                 | <b>1,071,314</b>           | <b>1,324,905</b>           |
| Authorized Positions                  | 6                 | 6                         |                                     |                                | 6                          | 6                          |

**Administrative Activities:**

To meet the discharge permit requirements established by the Environmental Protection Agency.

To improve the ability of the laboratory and industrial surveillance technician to monitor industrial waste discharge and provide commercial and industrial users with information and assistance to meet discharge requirements.

**Sewer Fund  
Budget Worksheet  
2026**

|                                        | <b>2024</b>       | <b>2025</b>               | <b>6/30/2025</b>               | <b>2025</b>                    | <b>2025</b>                | <b>2026</b>                |
|----------------------------------------|-------------------|---------------------------|--------------------------------|--------------------------------|----------------------------|----------------------------|
| <b>76 - Environmental Affairs</b>      | <b>Actual</b>     | <b>Amended<br/>Budget</b> | <b>Year to Date<br/>Actual</b> | <b>Estimated<br/>Remainder</b> | <b>Estimated<br/>Total</b> | <b>Proposed<br/>Budget</b> |
| Regular Salaries and Wages             | \$ 122,912        | 142,974                   | 67,064                         | 78,063                         | 145,127                    | 145,834                    |
| Other Additional Pay                   | 4,995             | 5,456                     | 2,638                          | 3,097                          | 5,735                      | 7,000                      |
| FICA Pay roll Taxes                    | 7,771             | 9,203                     | 4,490                          | 5,192                          | 9,682                      | 9,477                      |
| Medicare Pay roll Taxes                | 1,817             | 2,153                     | 1,050                          | 1,214                          | 2,264                      | 2,217                      |
| Municipal State Retirement             | 18,661            | 20,781                    | 10,251                         | 11,797                         | 22,048                     | 20,634                     |
| Insurance Benefits                     | 27,186            | 44,796                    | 14,994                         | 17,493                         | 32,487                     | 49,398                     |
| Office Supplies                        | 318               | 550                       | 448                            | 448                            | 896                        | 1,000                      |
| Postage                                | 232               | 150                       | 16                             | 16                             | 32                         | 50                         |
| Permit Fees                            | 1,650             | 1,650                     | -                              | -                              | -                          | 2,000                      |
| Operating Supplies                     | 2,701             | 2,100                     | 1,451                          | 1,452                          | 2,903                      | 3,000                      |
| Laboratory Equipment                   | 390               | -                         | -                              | -                              | -                          | -                          |
| Fuel and Oil                           | 1,830             | 2,000                     | 1,254                          | 1,255                          | 2,509                      | 2,500                      |
| Employee Uniforms                      | 489               | 500                       | 144                            | 144                            | 288                        | 500                        |
| Telephone Service                      | 3,066             | 2,500                     | 1,006                          | 1,006                          | 2,012                      | 2,500                      |
| Internet Service                       | 252               | 800                       | 131                            | 132                            | 263                        | 1,000                      |
| Advertising and Legal Notices          | -                 | 50                        | -                              | -                              | -                          | 100                        |
| Equipment Rental                       | 469               | 400                       | 195                            | 196                            | 391                        | 400                        |
| Software Maintenance and Subscriptions | 6,300             | 5,000                     | 3,450                          | 3,450                          | 6,900                      | 4,000                      |
| Equipment Repair and Maintenance       | -                 | 1,600                     | -                              | -                              | -                          | 1,000                      |
| Vehicle Repair and Maintenance         | 230               | 1,100                     | 91                             | 91                             | 182                        | 1,200                      |
| Travel and Training                    | 1,275             | 2,300                     | 550                            | 550                            | 1,100                      | 2,500                      |
| Laboratory Testing Services            | 6,087             | 4,000                     | 3,912                          | 3,911                          | 7,823                      | 8,000                      |
| Risk Management Charges                | 36,500            | 30,065                    | 15,033                         | 15,032                         | 30,065                     | 20,200                     |
| Other Expenses                         | 151               | 300                       | -                              | -                              | -                          | -                          |
| <b>Total</b>                           | <b>\$ 245,282</b> | <b>280,428</b>            | <b>128,168</b>                 | <b>144,539</b>                 | <b>272,707</b>             | <b>284,510</b>             |
| Authorized Positions                   | 3                 | 3                         |                                |                                | 3                          | 3                          |



**Sewer Fund  
Budget Worksheet  
2026**

**76 - Environmental Affairs**

**Administrative Activities:**

To ensure that industrial and commercial users meet Environmental Protection Agency requirements.

To monitor industrial waste discharges and provide commercial and industrial users with information and assistance to meet discharge requirements.

To take appropriate action for violations.

**Emergency Medical Services Fund  
Budget Worksheet  
2026**

**610 - Emergency Medical Services**

**Revenues**

|                        | <b>2024<br/>Actual</b> | <b>2025<br/>Amended<br/>Budget</b> | <b>6/30/2025<br/>Year to Date<br/>Actual</b> | <b>2025<br/>Estimated<br/>Remainder</b> | <b>2025<br/>Estimated<br/>Total</b> | <b>2026<br/>Proposed<br/>Budget</b> |
|------------------------|------------------------|------------------------------------|----------------------------------------------|-----------------------------------------|-------------------------------------|-------------------------------------|
| State Supplemental Pay | \$ 320,371             | 359,640                            | 154,067                                      | 154,068                                 | 308,135                             | 359,640                             |
| Interest Earned        | 26,784                 | 22,000                             | 22,435                                       | 22,434                                  | 44,869                              | 22,000                              |
| Unrealized Gain (Loss) | 1,708                  | -                                  | -                                            | -                                       | -                                   | -                                   |
| EMS - Service Charge   | 3,388,799              | 3,600,000                          | 1,330,323                                    | 2,217,204                               | 3,547,527                           | 3,600,000                           |
| EMS - Billing          | 5,076,857              | 5,160,895                          | 2,158,675                                    | 2,157,978                               | 4,316,653                           | 5,160,895                           |
| EMS - Late Fees        | 100,887                | 100,000                            | 68,070                                       | 76,032                                  | 144,102                             | 150,000                             |
| Other Income           | (6,184)                | -                                  | 500                                          | 500                                     | 1,000                               | -                                   |
| <b>Total Revenues</b>  | <b>8,909,222</b>       | <b>9,242,535</b>                   | <b>3,734,070</b>                             | <b>4,628,216</b>                        | <b>8,362,286</b>                    | <b>9,292,535</b>                    |

**Expenses**

|                                    |           |           |           |           |           |           |
|------------------------------------|-----------|-----------|-----------|-----------|-----------|-----------|
| Regular Salaries and Wages         | 3,054,444 | 3,390,511 | 1,397,122 | 1,397,122 | 2,794,244 | 3,410,410 |
| Premium Hours and Overtime         | 92,259    | 115,277   | 52,469    | 52,468    | 104,937   | 115,954   |
| Part Time                          | 4,154     | -         | -         | -         | -         | -         |
| Part Time Civil Service            | 1,550     | 2,025     | 936       | 936       | 1,872     | 2,025     |
| Holiday Pay                        | 73,487    | 77,982    | 36,211    | 36,211    | 72,422    | 78,439    |
| State Supplemental Pay             | 320,371   | 359,640   | 154,067   | 154,068   | 308,135   | 359,640   |
| 24 Hour Shift OT                   | 158,568   | 121,230   | 52,633    | 52,634    | 105,267   | 121,230   |
| Emergency Med Tech Pay             | 550,225   | 613,200   | 267,375   | 267,375   | 534,750   | 600,000   |
| Specialized Training Pay           | 26,123    | 22,356    | 11,475    | 11,475    | 22,950    | 23,004    |
| Out of Class Pay                   | 31,249    | 94,252    | 13,516    | 13,516    | 27,032    | 48,576    |
| Ambulance Pay                      | 49,361    | 182,000   | 91,050    | 91,050    | 182,100   | 182,500   |
| FICA Payroll Taxes                 | 2,136     | 3,499     | 1,057     | 1,058     | 2,115     | 2,915     |
| Medicare Payroll Taxes             | 53,544    | 58,468    | 27,557    | 27,556    | 55,113    | 59,326    |
| Municipal State Retirement         | 5,223     | 6,893     | 2,761     | 2,761     | 5,522     | 6,478     |
| Firefighters State Retirement      | 1,111,266 | 1,371,875 | 623,656   | 623,656   | 1,247,312 | 1,391,644 |
| Insurance Benefits                 | 632,345   | 848,205   | 342,820   | 342,820   | 685,640   | 933,026   |
| Vacation Accrual                   | (16,465)  | 6,000     | -         | -         | -         | 6,000     |
| Unemployment                       | -         | 4,995     | -         | -         | -         | 4,995     |
| Pension Expenses                   | (7,084)   | -         | -         | -         | -         | -         |
| Non-Employer Pension Contributions | (352,034) | -         | -         | -         | -         | -         |

**Emergency Medical Services Fund  
Budget Worksheet  
2026**

| <b>610 - Emergency Medical Services</b> | <b>2024<br/>Actual</b> | <b>2025<br/>Amended<br/>Budget</b> | <b>6/30/2025<br/>Year to Date<br/>Actual</b> | <b>2025<br/>Estimated<br/>Remainder</b> | <b>2025<br/>Estimated<br/>Total</b> | <b>2026<br/>Proposed<br/>Budget</b> |
|-----------------------------------------|------------------------|------------------------------------|----------------------------------------------|-----------------------------------------|-------------------------------------|-------------------------------------|
| Office Supplies                         | 3,253                  | 3,510                              | 770                                          | 769                                     | 1,539                               | 3,510                               |
| Computer Supplies                       | 626                    | 1,350                              | -                                            | -                                       | -                                   | 1,350                               |
| Printing                                | 127                    | 1,323                              | 47                                           | 47                                      | 94                                  | 1,323                               |
| Postage                                 | 94                     | 945                                | 16                                           | 17                                      | 33                                  | 945                                 |
| Book and Periodicals                    | 1,028                  | 2,160                              | -                                            | -                                       | -                                   | 2,160                               |
| Memberships and Subscriptions           | 1,023                  | 2,295                              | -                                            | -                                       | -                                   | 2,295                               |
| Operating Supplies                      | 15,367                 | 22,950                             | 8,723                                        | 8,723                                   | 17,446                              | 22,950                              |
| Fuel and Oil                            | 55,817                 | 61,560                             | 24,707                                       | 24,708                                  | 49,415                              | 61,560                              |
| First Aid Supplies                      | 252,283                | 250,000                            | 126,950                                      | 138,928                                 | 265,878                             | 300,000                             |
| Employee Uniforms                       | 31,088                 | 29,970                             | 15,430                                       | 15,429                                  | 30,859                              | 39,150                              |
| Laundry and Cleaning                    | 270                    | 2,700                              | -                                            | -                                       | -                                   | 2,700                               |
| Electricity                             | 58,570                 | 55,350                             | 21,645                                       | 21,645                                  | 43,290                              | 55,350                              |
| Natural Gas                             | 10,226                 | 13,500                             | 5,693                                        | 5,693                                   | 11,386                              | 13,500                              |
| Water and Sewer                         | 9,356                  | 12,975                             | 6,798                                        | 6,798                                   | 13,596                              | 14,850                              |
| Telephone Service                       | 11,864                 | 12,002                             | 5,972                                        | 5,972                                   | 11,944                              | 13,500                              |
| Internet Service                        | 10,935                 | 13,649                             | 7,174                                        | 7,174                                   | 14,348                              | 17,550                              |
| Mobile Phone Service                    | 5,804                  | 8,100                              | 3,134                                        | 3,133                                   | 6,267                               | 8,100                               |
| Other Communications                    | 24,202                 | 24,285                             | 9,288                                        | 9,288                                   | 18,576                              | 24,300                              |
| Wireless Data                           | 13,102                 | 12,960                             | 5,113                                        | 5,112                                   | 10,225                              | 12,960                              |
| Employment Physicals                    | 7,427                  | 5,400                              | 4,519                                        | 4,519                                   | 9,038                               | 5,400                               |
| Employee Health Services                | -                      | 3,510                              | -                                            | -                                       | -                                   | 3,510                               |
| Software Maintenance and Subscriptions  | 33,347                 | 151,000                            | 39,448                                       | 45,209                                  | 84,657                              | 50,000                              |
| Tyler Software Maintenance              | -                      | 11,061                             | 11,061                                       | -                                       | 11,061                              | 11,540                              |
| General Administration Charges          | 40,000                 | 40,000                             | 20,000                                       | 20,000                                  | 40,000                              | 40,000                              |
| Computer System Charges                 | 17,000                 | 17,000                             | 8,500                                        | 8,500                                   | 17,000                              | 33,500                              |
| Building Repair and Maintenance         | 14,157                 | 31,050                             | -                                            | 15,000                                  | 15,000                              | 33,750                              |
| Equipment Repair and Maintenance        | 25,167                 | 116,000                            | 14,160                                       | 14,160                                  | 28,320                              | 116,000                             |
| Vehicle Repair and Maintenance          | 90,743                 | 67,500                             | 29,572                                       | 29,573                                  | 59,145                              | 62,640                              |
| Travel and Training                     | 10,288                 | 216,200                            | 45,753                                       | 79,615                                  | 125,368                             | 18,900                              |
| Consultant Services                     | 44,160                 | 48,000                             | 14,400                                       | 29,760                                  | 44,160                              | 48,000                              |
| Billing Services                        | 328,405                | 345,000                            | 159,284                                      | 216,764                                 | 376,048                             | 375,000                             |
| Garbage Pickup Services                 | 3,174                  | 8,000                              | 1,656                                        | 2,208                                   | 3,864                               | 8,000                               |

**Emergency Medical Services Fund  
Budget Worksheet  
2026**

|                                           | <b>2024<br/>Actual</b> | <b>2025<br/>Amended<br/>Budget</b> | <b>6/30/2025<br/>Year to Date<br/>Actual</b> | <b>2025<br/>Estimated<br/>Remainder</b> | <b>2025<br/>Estimated<br/>Total</b> | <b>2026<br/>Proposed<br/>Budget</b> |
|-------------------------------------------|------------------------|------------------------------------|----------------------------------------------|-----------------------------------------|-------------------------------------|-------------------------------------|
| <b>610 - Emergency Medical Services</b>   |                        |                                    |                                              |                                         |                                     |                                     |
| Risk Management Charges                   | 394,800                | 323,507                            | 161,754                                      | 161,753                                 | 323,507                             | 217,200                             |
| Bad Debt Expense                          | 650,265                | 550,000                            | 153,818                                      | 153,416                                 | 307,234                             | 550,000                             |
| Depreciation                              | 464,580                | 425,000                            | -                                            | 425,000                                 | 425,000                             | 425,000                             |
| <b>Total Expenses</b>                     | <b>8,419,270</b>       | <b>10,168,220</b>                  | <b>3,980,090</b>                             | <b>4,533,619</b>                        | <b>8,513,709</b>                    | <b>9,942,655</b>                    |
| <b>Other Revenues and Expenses</b>        |                        |                                    |                                              |                                         |                                     |                                     |
| Gain (Loss) on Disposal of Assets         | 8,505                  | -                                  | -                                            | -                                       | -                                   | -                                   |
| <b>Total Other Revenues and Expenses</b>  | <b>8,505</b>           | <b>-</b>                           | <b>-</b>                                     | <b>-</b>                                | <b>-</b>                            | <b>-</b>                            |
| <b>Net Income (Loss) before Transfers</b> | <b>498,457</b>         | <b>(925,685)</b>                   | <b>(246,020)</b>                             | <b>94,597</b>                           | <b>(151,423)</b>                    | <b>(650,120)</b>                    |
| <b>Transfers</b>                          |                        |                                    |                                              |                                         |                                     |                                     |
| Capital Contributions                     | 85,568                 | -                                  | -                                            | -                                       | -                                   | -                                   |
| Transfers In                              | 135,000                | 483,000                            | 483,000                                      | -                                       | 483,000                             | 182,500                             |
| Transfers Out                             | -                      | -                                  | -                                            | -                                       | -                                   | -                                   |
| <b>Total Transfers</b>                    | <b>220,568</b>         | <b>483,000</b>                     | <b>483,000</b>                               | <b>-</b>                                | <b>483,000</b>                      | <b>182,500</b>                      |
| <b>Net Income (Loss) after Transfers</b>  | <b>719,025</b>         | <b>(442,685)</b>                   | <b>236,980</b>                               | <b>94,597</b>                           | <b>331,577</b>                      | <b>(467,620)</b>                    |
| <b>Fund Balance at Beginning of Year</b>  | <b>(3,089,602)</b>     | <b>(4,315,677)</b>                 | <b>(2,370,577)</b>                           | <b>(2,133,597)</b>                      | <b>(2,370,577)</b>                  | <b>(2,039,000)</b>                  |
| <b>Fund Balance at End of Year</b>        | <b>\$ (2,370,577)</b>  | <b>(4,758,362)</b>                 | <b>(2,133,597)</b>                           | <b>(2,039,000)</b>                      | <b>(2,039,000)</b>                  | <b>(2,506,620)</b>                  |

**Administrative Activities:**

To provide emergency ambulance service.

To reduce the amount of pain and suffering of the citizens and guests of Bossier City by providing the highest level of quality pre-hospital emergency care possible.

To provide effective, efficient management of the Bossier City Emergency Medical Services Division.

To maintain correct written records on all emergency medical services related incidents.

**Sanitation Fund  
Budget Worksheet  
2026**

| <b>620 - Sanitation</b>                   | <b>2024<br/>Actual</b> | <b>2025<br/>Amended<br/>Budget</b> | <b>6/30/2025<br/>Year to Date<br/>Actual</b> | <b>2025<br/>Estimated<br/>Remainder</b> | <b>2025<br/>Estimated<br/>Total</b> | <b>2026<br/>Proposed<br/>Budget</b> |
|-------------------------------------------|------------------------|------------------------------------|----------------------------------------------|-----------------------------------------|-------------------------------------|-------------------------------------|
| <b>Revenues</b>                           |                        |                                    |                                              |                                         |                                     |                                     |
| Grant Revenue                             | \$ -                   | -                                  | 14,745                                       | 14,745                                  | 29,490                              | -                                   |
| Interest Earned                           | 108,491                | 75,000                             | 36,423                                       | 36,424                                  | 72,847                              | 75,000                              |
| Unrealized Gain (Loss)                    | 39,984                 | -                                  | -                                            | -                                       | -                                   | -                                   |
| Sanitation Services - Charges             | 6,397,230              | 9,800,000                          | 4,038,137                                    | 3,721,096                               | 7,759,233                           | 6,300,000                           |
| Sanitation Services - Late Fee            | 219,617                | 200,000                            | 202,255                                      | 231,329                                 | 433,584                             | 200,000                             |
| Transfer Station Revenue                  | 62,994                 | 60,000                             | 40,599                                       | 40,599                                  | 81,198                              | 60,000                              |
| Animal Control Fees                       | 40,890                 | 50,000                             | 16,326                                       | 16,326                                  | 32,652                              | -                                   |
| Parish Animal Pickup Fees                 | 27,645                 | -                                  | -                                            | -                                       | -                                   | -                                   |
| Mowing Maintenance - State of Louisiana   | 66,300                 | 67,110                             | 32,700                                       | 32,700                                  | 65,400                              | -                                   |
| Recycling Revenue                         | 26,706                 | 20,000                             | 10,885                                       | 10,885                                  | 21,770                              | 20,000                              |
| Other Income                              | (72,672)               | 4,000                              | -                                            | -                                       | -                                   | 4,000                               |
| <b>Total Revenues</b>                     | <b>6,917,185</b>       | <b>10,276,110</b>                  | <b>4,392,070</b>                             | <b>4,104,104</b>                        | <b>8,496,174</b>                    | <b>6,659,000</b>                    |
| <b>Operating Expenses</b>                 |                        |                                    |                                              |                                         |                                     |                                     |
| Sanitation                                | 6,180,011              | 7,328,702                          | 3,109,775                                    | 3,205,934                               | 6,315,709                           | 6,246,889                           |
| Herbicide and Mosquito Control            | 157,123                | 187,554                            | 85,295                                       | 94,593                                  | 179,888                             | -                                   |
| Street Sweeping and Grass Cutting         | 1,062,336              | 1,357,474                          | 533,066                                      | 589,338                                 | 1,122,404                           | -                                   |
| Animal Services                           | 965,108                | 1,043,761                          | 539,652                                      | 578,438                                 | 1,118,090                           | -                                   |
| Depreciation                              | 337,060                | 350,000.00                         | -                                            | 350,000                                 | 350,000                             | 76,500                              |
| <b>Total Operating Expenses</b>           | <b>8,701,638</b>       | <b>10,267,491</b>                  | <b>4,267,788</b>                             | <b>4,818,303</b>                        | <b>9,086,091</b>                    | <b>6,323,389</b>                    |
| <b>Operating Income (Loss)</b>            | <b>(1,784,453)</b>     | <b>8,619</b>                       | <b>124,282</b>                               | <b>(714,199)</b>                        | <b>(589,917)</b>                    | <b>335,611</b>                      |
| <b>Other Revenues and Expenses</b>        |                        |                                    |                                              |                                         |                                     |                                     |
| Gain (Loss) on Disposal of Assets         | 72,723                 | -                                  | -                                            | -                                       | -                                   | -                                   |
| <b>Total Other Revenues and Expenses</b>  | <b>72,723</b>          | <b>-</b>                           | <b>-</b>                                     | <b>-</b>                                | <b>-</b>                            | <b>-</b>                            |
| <b>Net Income (Loss) before Transfers</b> | <b>(1,711,730)</b>     | <b>8,619</b>                       | <b>124,282</b>                               | <b>(714,199)</b>                        | <b>(589,917)</b>                    | <b>335,611</b>                      |

**Sanitation Fund  
Budget Worksheet  
2026**

|                                          | 2024<br>Actual      | 2025<br>Amended<br>Budget | 6/30/2025<br>Year to Date<br>Actual | 2025<br>Estimated<br>Remainder | 2025<br>Estimated<br>Total | 2026<br>Proposed<br>Budget |
|------------------------------------------|---------------------|---------------------------|-------------------------------------|--------------------------------|----------------------------|----------------------------|
| <b>620 - Sanitation</b>                  |                     |                           |                                     |                                |                            |                            |
| <b>Transfers</b>                         |                     |                           |                                     |                                |                            |                            |
| Capital Contributions                    | 307,983             | -                         | -                                   | -                              | -                          | -                          |
| Transfers In                             | 5,125               | -                         | -                                   | -                              | -                          | -                          |
| Transfers Out                            | (2,532)             | -                         | -                                   | -                              | -                          | (305,000)                  |
| <b>Total Transfers</b>                   | <b>310,576</b>      | <b>-</b>                  | <b>-</b>                            | <b>-</b>                       | <b>-</b>                   | <b>(305,000)</b>           |
| <b>Net Income (Loss) after Transfers</b> | <b>(1,401,154)</b>  | <b>8,619</b>              | <b>124,282</b>                      | <b>(714,199)</b>               | <b>(589,917)</b>           | <b>30,611</b>              |
| <b>Fund Balance at Beginning of Year</b> | <b>8,242,924</b>    | <b>1,381,812</b>          | <b>6,841,770</b>                    | <b>6,966,052</b>               | <b>6,841,770</b>           | <b>6,251,853</b>           |
| <b>Fund Balance at End of Year</b>       | <b>\$ 6,841,770</b> | <b>1,390,431</b>          | <b>6,966,052</b>                    | <b>6,251,853</b>               | <b>6,251,853</b>           | <b>6,282,464</b>           |

**Sanitation Fund  
Budget Worksheet  
2026**

|                                    | 2024       | 2025           | 6/30/2025           | 2025                | 2025            | 2026            |
|------------------------------------|------------|----------------|---------------------|---------------------|-----------------|-----------------|
| 27 - Sanitation                    | Actual     | Amended Budget | Year to Date Actual | Estimated Remainder | Estimated Total | Proposed Budget |
| Regular Salaries and Wages         | \$ 359,336 | 484,718        | 194,746             | 225,627             | 420,373         | 226,265         |
| Premium Hours and Overtime         | 31,705     | 30,000         | 19,402              | 21,646              | 41,048          | 30,000          |
| Part Time                          | -          | 10,000         | -                   | -                   | -               | 10,000          |
| FICA Pay roll Taxes                | 23,670     | 32,533         | 13,727              | 15,751              | 29,478          | 16,510          |
| Medicare Pay roll Taxes            | 5,536      | 7,609          | 3,210               | 3,684               | 6,894           | 3,862           |
| Municipal State Retirement         | 52,487     | 67,861         | 28,681              | 32,851              | 61,532          | 30,546          |
| Insurance Benefits                 | 167,372    | 194,116        | 94,714              | 108,517             | 203,231         | 98,796          |
| Vacation Accrual                   | 211,340    | 500            | -                   | -                   | -               | 500             |
| Unemployment                       | 230        | 1,000          | -                   | -                   | -               | 1,000           |
| Pension Expenses                   | (78,468)   | 25,000         | -                   | -                   | -               | 5,000           |
| Non-Employer Pension Contributions | (34,562)   | -              | -                   | -                   | -               | -               |
| Office Supplies                    | 191        | 200            | 59                  | 59                  | 118             | 300             |
| Printing                           | -          | 2,000          | 1,087               | 1,087               | 2,174           | 2,000           |
| Postage                            | -          | 30             | -                   | -                   | -               | 30              |
| Credit Card Fees                   | 150        | 500            | 90                  | 90                  | 180             | 500             |
| Operating Supplies                 | 12,817     | 25,000         | 4,520               | 3,445               | 7,965           | 25,000          |
| Fuel and Oil                       | 13,668     | 25,000         | 8,249               | 8,481               | 16,730          | 25,000          |
| Employee Uniforms                  | 3,000      | 4,500          | 1,614               | 2,160               | 3,774           | 4,500           |
| Electricity                        | 9,660      | 11,500         | 4,648               | 6,153               | 10,801          | 11,500          |
| Telephone Service                  | 1,694      | 2,650          | 845                 | 845                 | 1,690           | 2,650           |
| Internet Service                   | 1,134      | 850            | 591                 | 592                 | 1,183           | 850             |
| Mobile Phone Service               | 573        | 1,500          | 221                 | 220                 | 441             | 1,500           |
| Wireless Data                      | 1,438      | 1,500          | 400                 | 400                 | 800             | 1,500           |
| Worker's Comp Claims               | 32,007     | -              | 17,549              | 17,549              | 35,098          | -               |
| Equipment Rental                   | 1,216      | 2,500          | 600                 | 840                 | 1,440           | 2,500           |
| General Administration Charges     | 32,000     | 32,000         | 16,000              | 16,000              | 32,000          | 35,000          |
| Computer System Charges            | -          | -              | -                   | -                   | -               | 26,200          |
| Building Repair and Maintenance    | 1,551      | 3,000          | -                   | -                   | -               | 35,000          |
| Equipment Repair and Maintenance   | 7,962      | 5,000          | 2,040               | 2,196               | 4,236           | 7,500           |
| Vehicle Repair and Maintenance     | 12,024     | 16,000         | 3,520               | 3,520               | 7,040           | 16,000          |
| Travel and Training                | -          | 250            | -                   | -                   | -               | 250             |
| Garbage Pickup Services            | 5,145,492  | 6,200,000      | 2,682,458           | 2,682,459           | 5,364,917       | 5,500,000       |

**Sanitation Fund  
Budget Worksheet  
2026**

|                           | 2024<br>Actual      | 2025<br>Amended<br>Budget | 6/30/2025<br>Year to Date<br>Actual | 2025<br>Estimated<br>Remainder | 2025<br>Estimated<br>Total | 2026<br>Proposed<br>Budget |
|---------------------------|---------------------|---------------------------|-------------------------------------|--------------------------------|----------------------------|----------------------------|
| <b>27 - Sanitation</b>    |                     |                           |                                     |                                |                            |                            |
| Hazardous Household Waste | 12,000              | 12,000                    | -                                   | 12,000                         | 12,000                     | 12,000                     |
| Tipping Services          | 8,632               | 10,000                    | 2,855                               | 2,855                          | 5,710                      | 10,000                     |
| Risk Management Charges   | 54,600              | 44,856                    | 22,428                              | 22,428                         | 44,856                     | 30,100                     |
| Bad Debt Expense          | 89,556              | 74,529                    | (14,479)                            | 14,479                         | -                          | 74,530                     |
| <b>Total</b>              | <b>\$ 6,180,011</b> | <b>7,328,702</b>          | <b>3,109,775</b>                    | <b>3,205,934</b>               | <b>6,315,709</b>           | <b>6,246,889</b>           |
| Authorized Positions      | 14                  | 13                        |                                     |                                |                            | 6                          |

**Administrative Activities:**

To collect and dispose of residential solid waste in the City via contract.

To operate a Recycling Center and litter pick-up.



**Sanitation Fund  
Budget Worksheet  
2026**

|                                            | 2024<br>Actual    | 2025<br>Amended<br>Budget | 6/30/2025<br>Year to Date<br>Actual | 2025<br>Estimated<br>Remainder | 2025<br>Estimated<br>Total | 2026<br>Proposed<br>Budget |
|--------------------------------------------|-------------------|---------------------------|-------------------------------------|--------------------------------|----------------------------|----------------------------|
| <b>28 - Herbicide and Mosquito Control</b> |                   |                           |                                     |                                |                            |                            |
| Regular Salaries and Wages                 | \$ 29,988         | 37,376                    | 17,580                              | 20,454                         | 38,034                     | -                          |
| Premium Hours and Overtime                 | 21,532            | 10,000                    | 8,029                               | 9,798                          | 17,827                     | -                          |
| Part Time                                  | -                 | 15,000                    | -                                   | -                              | -                          | -                          |
| FICA Payroll Taxes                         | 3,130             | 3,868                     | 1,616                               | 1,900                          | 3,516                      | -                          |
| Medicare Payroll Taxes                     | 732               | 906                       | 378                                 | 444                            | 822                        | -                          |
| Municipal State Retirement                 | 4,389             | 5,234                     | 2,573                               | 2,962                          | 5,535                      | -                          |
| Insurance Benefits                         | 18,132            | 14,932                    | 8,721                               | 10,180                         | 18,901                     | -                          |
| Operating Supplies                         | 2,407             | 5,000                     | 611                                 | 1,062                          | 1,673                      | -                          |
| Fuel and Oil                               | 9,624             | 15,000                    | 5,586                               | 5,586                          | 11,172                     | -                          |
| Chemicals                                  | 33,774            | 45,000                    | 24,278                              | 25,673                         | 49,951                     | -                          |
| Employee Uniforms                          | 115               | 500                       | -                                   | -                              | -                          | -                          |
| Telephone Service                          | 94                | 100                       | 47                                  | 47                             | 94                         | -                          |
| Internet Service                           | 63                | 100                       | 33                                  | 33                             | 66                         | -                          |
| Other Communications                       | -                 | 25                        | -                                   | -                              | -                          | -                          |
| Advertising and Legal Notices              | -                 | 25                        | -                                   | -                              | -                          | -                          |
| Software Maintenance and Subscriptions     | -                 | 1,000                     | -                                   | -                              | -                          | -                          |
| Building Repair and Maintenance            | -                 | 5,000                     | 939                                 | 940                            | 1,879                      | -                          |
| Equipment Repair and Maintenance           | 828               | 2,000                     | 416                                 | 1,026                          | 1,442                      | -                          |
| Vehicle Repair and Maintenance             | 3,083             | 3,000                     | 3,295                               | 3,295                          | 6,590                      | -                          |
| Travel and Training                        | 2,132             | 1,202                     | 50                                  | 50                             | 100                        | -                          |
| Risk Management Charges                    | 27,100            | 22,286                    | 11,143                              | 11,143                         | 22,286                     | -                          |
| <b>Total</b>                               | <b>\$ 157,123</b> | <b>187,554</b>            | <b>85,295</b>                       | <b>94,593</b>                  | <b>179,888</b>             | <b>-</b>                   |
| Authorized Positions                       | 1                 | 1                         |                                     |                                | 1                          | 0                          |

**Administrative Activities:**

To control mosquitoes and vegetation in and on City streets and drainage ditches.

**Sanitation Fund  
Budget Worksheet  
2026**

|                                        | 2024                | 2025              | 6/30/2025              | 2025                   | 2025               | 2026               |
|----------------------------------------|---------------------|-------------------|------------------------|------------------------|--------------------|--------------------|
|                                        | Actual              | Amended<br>Budget | Year to Date<br>Actual | Estimated<br>Remainder | Estimated<br>Total | Proposed<br>Budget |
| <b>29 - Street Sweeping and Mowing</b> |                     |                   |                        |                        |                    |                    |
| Regular Salaries and Wages             | \$ 272,314          | 409,497           | 165,197                | 192,272                | 357,469            | -                  |
| Premium Hours and Overtime             | 11,687              | 20,000            | 3,514                  | 5,417                  | 8,931              | -                  |
| FICA Payroll Taxes                     | 17,181              | 27,631            | 10,832                 | 12,606                 | 23,438             | -                  |
| Medicare Payroll Taxes                 | 4,018               | 6,232             | 2,533                  | 2,948                  | 5,481              | -                  |
| Municipal State Retirement             | 39,645              | 57,332            | 24,275                 | 27,931                 | 52,206             | -                  |
| Insurance Benefits                     | 120,907             | 164,252           | 71,790                 | 83,880                 | 155,670            | -                  |
| Unemployment                           | -                   | 5,000             | -                      | -                      | -                  | -                  |
| Operating Supplies                     | 4,657               | 9,000             | 2,890                  | 3,114                  | 6,004              | -                  |
| Fuel and Oil                           | 14,176              | 28,800            | 9,751                  | 9,751                  | 19,502             | -                  |
| Employee Uniforms                      | 3,637               | 5,000             | 244                    | 245                    | 489                | -                  |
| Equipment Rental                       | 1,560               | 5,000             | 600                    | 840                    | 1,440              | -                  |
| Equipment Repair and Maintenance       | 43,429              | 50,000            | 12,591                 | 15,472                 | 28,063             | -                  |
| Vehicle Repair and Maintenance         | 15,975              | 40,000            | 11,647                 | 12,659                 | 24,306             | -                  |
| Right of Way Spraying                  | 234,500             | 245,000           | 127,500                | 127,500                | 255,000            | -                  |
| Travel and Training                    | -                   | 125               | -                      | -                      | -                  | -                  |
| Street Sweeping Services               | 100,000             | 100,000           | 27,500                 | 32,500                 | 60,000             | -                  |
| Mowing Services                        | 106,050             | 125,000           | 32,400                 | 32,400                 | 64,800             | -                  |
| Risk Management Charges                | 72,600              | 59,605            | 29,802                 | 29,803                 | 59,605             | -                  |
| <b>Total</b>                           | <b>\$ 1,062,336</b> | <b>1,357,474</b>  | <b>533,066</b>         | <b>589,338</b>         | <b>1,122,404</b>   | <b>-</b>           |

|                      |    |    |  |    |   |
|----------------------|----|----|--|----|---|
| Authorized Positions | 11 | 11 |  | 11 | 0 |
|----------------------|----|----|--|----|---|

**Administrative Activities:**

To keep City roads and neighborhood streets clean.

To cut grass on City right of ways, lots, medians and ditches.

To cut grass on State highways that the State has contracted the City to mow.

**Sanitation Fund  
Budget Worksheet  
2026**

|                                                  | 2024       | 2025              | 6/30/2025              | 2025                   | 2025               | 2026               |
|--------------------------------------------------|------------|-------------------|------------------------|------------------------|--------------------|--------------------|
|                                                  | Actual     | Amended<br>Budget | Year to Date<br>Actual | Estimated<br>Remainder | Estimated<br>Total | Proposed<br>Budget |
| <b>30 - Animal Control</b>                       |            |                   |                        |                        |                    |                    |
| Regular Salaries and Wages                       | \$ 280,434 | 355,894           | 161,146                | 185,985                | 347,131            | -                  |
| Premium Hours and Overtime                       | 20,061     | 25,000            | 11,158                 | 12,638                 | 23,796             | -                  |
| Part Time                                        | 29,628     | 65,000            | 16,663                 | 18,880                 | 35,543             | -                  |
| FICA Pay roll Taxes                              | 20,067     | 27,646            | 12,172                 | 13,923                 | 26,095             | -                  |
| Medicare Pay roll Taxes                          | 4,693      | 6,466             | 2,847                  | 3,256                  | 6,103              | -                  |
| Municipal State Retirement                       | 39,722     | 49,826            | 23,700                 | 27,053                 | 50,753             | -                  |
| Insurance Benefits                               | 103,065    | 149,320           | 66,259                 | 75,069                 | 141,328            | -                  |
| Office Supplies                                  | 1,479      | 2,000             | 633                    | 818                    | 1,451              | -                  |
| Printing                                         | -          | 1,000             | -                      | -                      | -                  | -                  |
| Postage                                          | 18         | 80                | 14                     | 14                     | 28                 | -                  |
| Book and Periodicals                             | -          | 80                | -                      | -                      | -                  | -                  |
| Memberships and Subscriptions                    | -          | 300               | -                      | -                      | -                  | -                  |
| Credit Card Fees                                 | 150        | 500               | -                      | -                      | -                  | -                  |
| Operating Supplies                               | 70,699     | 65,000            | 15,084                 | 15,565                 | 30,649             | -                  |
| Fuel and Oil                                     | 7,184      | 8,400             | 3,866                  | 3,866                  | 7,732              | -                  |
| Cleaning Supplies                                | 11,981     | 12,000            | 2,473                  | 2,474                  | 4,947              | -                  |
| First Aid Supplies                               | -          | 250               | -                      | -                      | -                  | -                  |
| Animal Food                                      | 42,011     | 35,000            | 9,599                  | 9,599                  | 19,198             | -                  |
| Employee Uniforms                                | 5,813      | 6,000             | 1,761                  | 1,761                  | 3,522              | -                  |
| Rabies Certificates and Spay and Neuter Vouchers | 57,763     | 60,000            | 25,636                 | 33,648                 | 59,284             | -                  |
| Electricity                                      | 14,521     | 18,500            | 11,718                 | 11,804                 | 23,522             | -                  |
| Natural Gas                                      | 15,417     | 14,000            | 4,503                  | 4,502                  | 9,005              | -                  |
| Water and Sewer                                  | 4,755      | 4,500             | 2,449                  | 2,450                  | 4,899              | -                  |
| Telephone Service                                | 1,325      | 2,500             | 658                    | 659                    | 1,317              | -                  |
| Internet Service                                 | 819        | 850               | 427                    | 427                    | 854                | -                  |
| Mobile Phone Service                             | 314        | 750               | 131                    | 131                    | 262                | -                  |
| Other Communications                             | 160        | 1,500             | -                      | -                      | -                  | -                  |
| Wireless Data                                    | 1,787      | 1,800             | 200                    | 200                    | 400                | -                  |
| Worker's Comp Claims                             | 142,761    | -                 | 106,401                | 106,401                | 212,802            | -                  |
| Equipment Rental                                 | 825        | 3,000             | 344                    | 343                    | 687                | -                  |
| Software Maintenance and Subscriptions           | 388        | 8,750             | 4,307                  | 4,307                  | 8,614              | -                  |

**Sanitation Fund  
Budget Worksheet  
2026**

|                                  | 2024<br>Actual    | 2025<br>Amended<br>Budget | 6/30/2025<br>Year to Date<br>Actual | 2025<br>Estimated<br>Remainder | 2025<br>Estimated<br>Total | 2026<br>Proposed<br>Budget |
|----------------------------------|-------------------|---------------------------|-------------------------------------|--------------------------------|----------------------------|----------------------------|
| <b>30 - Animal Control</b>       |                   |                           |                                     |                                |                            |                            |
| Tyler Software Maintenance       | 1,737             | 1,823                     | 1,823                               | -                              | 1,823                      | -                          |
| Building Repair and Maintenance  | 5,357             | 21,500                    | 2,741                               | 6,014                          | 8,755                      | -                          |
| Equipment Repair and Maintenance | 1,800             | 7,500                     | 241                                 | 700                            | 941                        | -                          |
| Vehicle Repair and Maintenance   | 3,866             | 5,000                     | 1,355                               | 1,356                          | 2,711                      | -                          |
| Travel and Training              | 2,198             | 3,500                     | 1,587                               | 1,587                          | 3,174                      | -                          |
| Veterinary Services              | 2,810             | 20,000                    | 4,498                               | 4,495                          | 8,993                      | -                          |
| Animal Disposal Services         | -                 | 1,000                     | -                                   | -                              | -                          | -                          |
| Risk Management Charges          | 69,500            | 57,026                    | 28,513                              | 28,513                         | 57,026                     | -                          |
| Other Expenses                   | -                 | 500                       | -                                   | -                              | -                          | -                          |
| Grant Expenses                   | -                 | -                         | 14,745                              | -                              | 14,745                     | -                          |
| <b>Total</b>                     | <b>\$ 965,108</b> | <b>1,043,761</b>          | <b>539,652</b>                      | <b>578,438</b>                 | <b>1,118,090</b>           | <b>-</b>                   |
| Authorized Positions             | 10                | 10                        |                                     |                                | 10                         | 0                          |

**Administrative Activities:**

To enforce City and State Animal Control ordinances.

To enforce public health ordinances covering the housing and keeping of animals, domestic and non-domestic.

To encourage proper care and humane treatment of all domestic and non-domestic animals.

**Consolidated Sales Tax  
Budget Worksheet  
2026**

| <b>800 - Consolidated Sales Tax</b>                                                                                                          | <b>2024<br/>Actual</b> | <b>2025<br/>Amended<br/>Budget</b> | <b>6/30/2025<br/>Year to Date<br/>Actual</b> | <b>2025<br/>Estimated<br/>Remainder</b> | <b>2025<br/>Estimated<br/>Total</b> | <b>2026<br/>Proposed<br/>Budget</b> |
|----------------------------------------------------------------------------------------------------------------------------------------------|------------------------|------------------------------------|----------------------------------------------|-----------------------------------------|-------------------------------------|-------------------------------------|
| <b>Revenues</b>                                                                                                                              |                        |                                    |                                              |                                         |                                     |                                     |
| Sales Tax                                                                                                                                    | \$180,972,378          | 134,562,480                        | 93,109,474                                   | 93,109,474                              | 186,218,948                         | 140,552,500                         |
| Sales Tax - 1% Collection Fee                                                                                                                | 462,777                | 622,405                            | 219,098                                      | 219,098                                 | 438,196                             | 565,453                             |
| School Board Reimbursement                                                                                                                   | 518,768                | 622,405                            | -                                            | -                                       | -                                   | 565,452                             |
| Interest Earned                                                                                                                              | 245,375                | -                                  | 117,928                                      | 117,927                                 | 235,855                             | -                                   |
| Unrealized Gain (Loss)                                                                                                                       | 1,947                  | -                                  | -                                            | -                                       | -                                   | -                                   |
| Other Income                                                                                                                                 | 6,704                  | -                                  | 2,550                                        | 2,550                                   | 5,100                               | -                                   |
| <b>Total Revenues</b>                                                                                                                        | <b>182,207,949</b>     | <b>135,807,290</b>                 | <b>93,449,050</b>                            | <b>93,449,049</b>                       | <b>186,898,099</b>                  | <b>141,683,405</b>                  |
| <b>Administrative Expenses</b>                                                                                                               |                        |                                    |                                              |                                         |                                     |                                     |
| Sales Tax Administration Expenses                                                                                                            | 1,017,193              | 1,244,810                          | 514,020                                      | 570,647                                 | 1,084,667                           | 1,130,905                           |
| <b>External Distributions</b>                                                                                                                |                        |                                    |                                              |                                         |                                     |                                     |
| Bossier Parish School Board, Benton, Haughton,<br>Plain Dealing, Bossier Parish Police Jury,<br>City of Shreveport, Law Enforcement District | 116,580,684            | 79,823,116                         | 59,641,238                                   | 59,641,238                              | 119,282,476                         | 83,495,500                          |
| <b>Internal Distributions</b>                                                                                                                |                        |                                    |                                              |                                         |                                     |                                     |
| <b>Debt Service</b>                                                                                                                          |                        |                                    |                                              |                                         |                                     |                                     |
| <b>Original 1/2 %</b>                                                                                                                        |                        |                                    |                                              |                                         |                                     |                                     |
| 15A Refunding Bonds                                                                                                                          | 490,000                | 490,000                            | 245,000                                      | 245,000                                 | 490,000                             | -                                   |
| 16 Sales Tax Revenue Bonds                                                                                                                   | 290,000                | 290,000                            | 145,000                                      | 145,000                                 | 290,000                             | 290,000                             |
| 17 Sales Tax Revenue Bonds                                                                                                                   | 1,480,000              | 1,480,000                          | 740,000                                      | 740,000                                 | 1,480,000                           | 1,480,000                           |
| <b>Total</b>                                                                                                                                 | <b>2,260,000</b>       | <b>2,260,000</b>                   | <b>1,130,000</b>                             | <b>1,130,000</b>                        | <b>2,260,000</b>                    | <b>1,770,000</b>                    |
| <b>Parkway 1/2%</b>                                                                                                                          |                        |                                    |                                              |                                         |                                     |                                     |
| 15 LCDA Revenue Bonds                                                                                                                        | 908,000                | 905,000                            | 452,500                                      | 452,500                                 | 905,000                             | 915,000                             |
| <b>Total</b>                                                                                                                                 | <b>908,000</b>         | <b>905,000</b>                     | <b>452,500</b>                               | <b>452,500</b>                          | <b>905,000</b>                      | <b>915,000</b>                      |
| <b>Total Debt Service</b>                                                                                                                    | <b>3,168,000</b>       | <b>3,165,000</b>                   | <b>1,582,500</b>                             | <b>1,582,500</b>                        | <b>3,165,000</b>                    | <b>2,685,000</b>                    |

**Consolidated Sales Tax  
Budget Worksheet  
2026**

|                                                  | <b>2024<br/>Actual</b> | <b>2025<br/>Amended<br/>Budget</b> | <b>6/30/2025<br/>Year to Date<br/>Actual</b> | <b>2025<br/>Estimated<br/>Remainder</b> | <b>2025<br/>Estimated<br/>Total</b> | <b>2026<br/>Proposed<br/>Budget</b> |
|--------------------------------------------------|------------------------|------------------------------------|----------------------------------------------|-----------------------------------------|-------------------------------------|-------------------------------------|
| <b>800 - Consolidated Sales Tax</b>              |                        |                                    |                                              |                                         |                                     |                                     |
| Sales Tax Capital Improvements Fund              | 10,661,625             | 8,687,873                          | 5,563,647                                    | 5,563,647                               | 11,127,294                          | 9,641,400                           |
| Parkway Capital Projects Fund                    | 6,285,879              | 4,312,127                          | 3,375,774                                    | 3,375,774                               | 6,751,548                           | 920,000                             |
| <b>Total Capital Improvements</b>                | <b>16,947,504</b>      | <b>13,000,000</b>                  | <b>8,939,421</b>                             | <b>8,939,421</b>                        | <b>17,878,842</b>                   | <b>10,561,400</b>                   |
| General Fund Rededication                        | 5,727,746              | 5,730,746                          | 2,865,373                                    | 2,865,373                               | 5,730,746                           | 9,576,400                           |
| General Fund Fire and Police                     | 12,921,625             | 10,947,873                         | 6,693,647                                    | 6,693,647                               | 13,387,294                          | 11,411,400                          |
| General Fund Police, Fire and Other Salaries     | 12,921,625             | 10,947,873                         | 6,693,647                                    | 6,693,647                               | 13,387,294                          | 11,411,400                          |
| General Fund Salaries other than Fire and Police | 2,584,325              | 2,189,573                          | 1,338,729                                    | 1,338,730                               | 2,677,459                           | 3,000,000                           |
| <b>Total General Fund</b>                        | <b>34,155,321</b>      | <b>29,816,065</b>                  | <b>17,591,396</b>                            | <b>17,591,397</b>                       | <b>35,182,793</b>                   | <b>35,399,200</b>                   |
| Fire Improvements and Operations                 | 4,522,569              | 3,831,756                          | 2,342,777                                    | 2,342,776                               | 4,685,553                           | 3,991,400                           |
| Jail and Municipal Building Fund                 | 2,584,325              | 2,189,575                          | 1,338,729                                    | 1,338,730                               | 2,677,459                           | 2,100,000                           |
| Streets and Drainage Fund                        | 3,230,406              | 2,736,968                          | 1,673,412                                    | 1,673,412                               | 3,346,824                           | 2,320,000                           |
| <b>Total</b>                                     | <b>10,337,300</b>      | <b>8,758,299</b>                   | <b>5,354,918</b>                             | <b>5,354,918</b>                        | <b>10,709,836</b>                   | <b>8,411,400</b>                    |
| <b>Total Internal Distributions</b>              | <b>64,608,125</b>      | <b>54,739,364</b>                  | <b>33,468,235</b>                            | <b>33,468,236</b>                       | <b>66,936,471</b>                   | <b>57,057,000</b>                   |
| <b>Total Distributions</b>                       | <b>181,188,809</b>     | <b>134,562,480</b>                 | <b>93,109,473</b>                            | <b>93,109,474</b>                       | <b>186,218,947</b>                  | <b>140,552,500</b>                  |
| <b>Net Change in Fund Balance</b>                | <b>1,947</b>           | <b>-</b>                           | <b>(174,443)</b>                             | <b>(231,072)</b>                        | <b>(405,515)</b>                    | <b>-</b>                            |
| <b>Fund Balance at Beginning of Year</b>         | <b>64,041</b>          | <b>64,041</b>                      | <b>65,988</b>                                | <b>(108,455)</b>                        | <b>65,988</b>                       | <b>(339,527)</b>                    |
| <b>Fund Balance at End of Year</b>               | <b>\$ 65,988</b>       | <b>64,041</b>                      | <b>(108,455)</b>                             | <b>(339,527)</b>                        | <b>(339,527)</b>                    | <b>(339,527)</b>                    |

**Consolidated Sales Tax  
Budget Worksheet  
2026**

|                                        | 2024<br>Actual | 2025<br>Amended<br>Budget | 6/30/2025<br>Year to Date<br>Actual | 2025<br>Estimated<br>Remainder | 2025<br>Estimated<br>Total | 2026<br>Proposed<br>Budget |
|----------------------------------------|----------------|---------------------------|-------------------------------------|--------------------------------|----------------------------|----------------------------|
| <b>81 - Sales Tax Administration</b>   |                |                           |                                     |                                |                            |                            |
| Regular Salaries and Wages             | 458,687        | 560,820                   | 258,008                             | 302,586                        | 560,594                    | 497,933                    |
| Premium Hours and Overtime             | 2,830          | 4,500                     | 2,408                               | 2,465                          | 4,873                      | 4,500                      |
| Car Allowance                          | -              | 5,000                     | 2,000                               | 3,000                          | 5,000                      | 5,000                      |
| Other Additional Pay                   | 1,200          | 50                        | 50                                  | 50                             | 100                        | 50                         |
| FICA Payroll Taxes                     | 26,361         | 35,363                    | 16,072                              | 18,749                         | 34,821                     | 31,465                     |
| Medicare Payroll Taxes                 | 6,165          | 8,271                     | 3,759                               | 4,384                          | 8,143                      | 7,359                      |
| Municipal State Retirement             | 67,585         | 79,222                    | 37,694                              | 43,719                         | 81,413                     | 67,904                     |
| Insurance Benefits                     | 114,065        | 166,492                   | 52,627                              | 62,804                         | 115,431                    | 148,194                    |
| Office Supplies                        | 2,471          | 4,500                     | 618                                 | 826                            | 1,444                      | 4,500                      |
| Computer Supplies                      | -              | 1,500                     | -                                   | -                              | -                          | 1,500                      |
| Printing                               | 762            | 5,000                     | 567                                 | 567                            | 1,134                      | 5,000                      |
| Postage                                | 25,303         | 25,000                    | 15,639                              | 15,639                         | 31,278                     | 32,000                     |
| Book and Periodicals                   | -              | 400                       | -                                   | -                              | -                          | 400                        |
| Memberships and Subscriptions          | 132            | 600                       | 450                                 | 540                            | 990                        | 600                        |
| Operating Supplies                     | 5,546          | 5,500                     | 1,022                               | 1,282                          | 2,304                      | 5,500                      |
| Fuel and Oil                           | 464            | 3,000                     | 211                                 | 210                            | 421                        | 3,000                      |
| Employee Uniforms                      | 216            | 1,000                     | 109                                 | 109                            | 218                        | 1,000                      |
| Telephone Service                      | 685            | 2,250                     | 293                                 | 293                            | 586                        | 2,250                      |
| Internet Service                       | 182            | 250                       | 98                                  | 98                             | 196                        | 250                        |
| Mobile Phone Service                   | 592            | 1,220                     | 210                                 | 210                            | 420                        | 1,220                      |
| Wireless Data                          | 3,121          | 2,880                     | 1,200                               | 1,201                          | 2,401                      | 2,880                      |
| Advertising and Legal Notices          | -              | 4,300                     | -                                   | -                              | -                          | 4,300                      |
| Filing Fees                            | 709            | 2,000                     | (11)                                | (10)                           | (21)                       | 2,000                      |
| Equipment Rental                       | 5,117          | 10,500                    | 1,711                               | 2,975                          | 4,686                      | 10,500                     |
| Software Maintenance and Subscriptions | 36,056         | 38,500                    | 30,403                              | 8,097                          | 38,500                     | 38,500                     |
| General Administration Charges         | 26,000         | 26,000                    | 13,000                              | 13,000                         | 26,000                     | 26,000                     |
| Computer System Charges                | 16,000         | 16,000                    | 8,000                               | 8,000                          | 16,000                     | 30,850                     |
| Equipment Repair and Maintenance       | 342            | 250                       | -                                   | -                              | -                          | 250                        |
| Vehicle Repair and Maintenance         | 599            | 2,500                     | -                                   | -                              | -                          | 2,500                      |
| Travel and Training                    | 7,699          | 15,000                    | 2,108                               | 2,108                          | 4,216                      | 12,000                     |
| Audit Services                         | 73,312         | 125,000                   | 29,110                              | 43,817                         | 72,927                     | 125,000                    |

**Consolidated Sales Tax  
Budget Worksheet  
2026**

|                                      | 2024<br>Actual   | 2025<br>Amended<br>Budget | 6/30/2025<br>Year to Date<br>Actual | 2025<br>Estimated<br>Remainder | 2025<br>Estimated<br>Total | 2026<br>Proposed<br>Budget |
|--------------------------------------|------------------|---------------------------|-------------------------------------|--------------------------------|----------------------------|----------------------------|
| <b>81 - Sales Tax Administration</b> |                  |                           |                                     |                                |                            |                            |
| Consultant Services                  | 2,160            | 2,500                     | 900                                 | 1,260                          | 2,160                      | 2,500                      |
| Legal Fees                           | 36,232           | -                         | -                                   | -                              | -                          | -                          |
| Risk Management Charges              | 56,600           | 46,442                    | 23,221                              | 23,221                         | 46,442                     | 23,500                     |
| Other Expenses                       | 336              | 500                       | -                                   | -                              | -                          | 500                        |
| Buildings & Improvements             | -                | 5,000                     | 4,600                               | 4,600                          | 9,200                      | 5,000                      |
| Office Equipment                     | 2,237            | 13,500                    | 396                                 | 394                            | 790                        | 10,000                     |
| Computer Equipment                   | 3,302            | 12,000                    | 7,547                               | 4,453                          | 12,000                     | 10,000                     |
| Computer Software                    | 34,125           | 12,000                    | -                                   | -                              | -                          | 5,000                      |
| <b>Total</b>                         | <b>1,017,193</b> | <b>1,244,810</b>          | <b>514,020</b>                      | <b>570,647</b>                 | <b>1,084,667</b>           | <b>1,130,905</b>           |
| Authorized Positions                 | 12               | 11                        |                                     |                                | 11                         | 9                          |

**Administrative Activities:**

The Bossier City-Parish Sales and Use Tax Division operates three sub-divisions within its office. They are Audit, Compliance and Processing and Property and Occupational License Tax.

**Audit**

The audit division is responsible for performing audits of dealers who are found to be doing business within Bossier Parish, process refund claims filed within Bossier Parish, and review tax returns filed with the division on a monthly, quarterly, and semi-annual basis.

**Compliance and Processing**

The compliance and processing division collect the sales and use taxes for the City Bossier City, Haughton, Benton, Plain Dealing, the Bossier Parish School Board, the Bossier Parish Police Jury, and the Bossier Parish Sheriff's Department. In addition, this division also collects hotel occupancy tax for the City of Bossier City, City of Shreveport, Shreveport-Bossier Convention and Tourist Bureau, Shreveport-Bossier Sports Commission, Independence Bowl Foundation, and the Ark-La-Tex Regional Air Service Alliance. As well, this division pursues legal actions to collect on delinquent taxes and process all electronic collections of taxes. Lastly, this division also collects the monthly auto rental tax for the Bossier Council on Aging.



**Riverboat Gaming Trust Special Revenue Fund  
Budget Worksheet  
2026**

| <b>810 - Riverboat Gaming Trust</b>                          | <b>2024<br/>Actual</b> | <b>2025<br/>Amended<br/>Budget</b> | <b>6/30/2025<br/>Year to Date<br/>Actual</b> | <b>2025<br/>Estimated<br/>Remainder</b> | <b>2025<br/>Estimated<br/>Total</b> | <b>2026<br/>Proposed<br/>Budget</b> |
|--------------------------------------------------------------|------------------------|------------------------------------|----------------------------------------------|-----------------------------------------|-------------------------------------|-------------------------------------|
| <b>Revenues</b>                                              |                        |                                    |                                              |                                         |                                     |                                     |
| Interest Earned                                              | \$ 1,198,467           | 50,000                             | 639,987                                      | 639,988                                 | 1,279,975                           | 50,000                              |
| Unrealized Gain (Loss)                                       | 246,164                | -                                  | 183,625                                      | 183,626                                 | 367,251                             | -                                   |
| <b>Total Revenues</b>                                        | <b>1,444,631</b>       | <b>50,000</b>                      | <b>823,612</b>                               | <b>823,614</b>                          | <b>1,647,226</b>                    | <b>50,000</b>                       |
| <b>Expenditures</b>                                          |                        |                                    |                                              |                                         |                                     |                                     |
| Investment Advisory Services                                 | 39,404                 | 35,000                             | 10,394                                       | 10,394                                  | 20,788                              | 35,000                              |
| <b>Total Expenditures</b>                                    | <b>39,404</b>          | <b>35,000</b>                      | <b>10,394</b>                                | <b>10,394</b>                           | <b>20,788</b>                       | <b>35,000</b>                       |
| <b>Excess (Deficiency) of Revenues<br/>Over Expenditures</b> | <b>1,405,227</b>       | <b>15,000</b>                      | <b>813,218</b>                               | <b>813,220</b>                          | <b>1,626,438</b>                    | <b>15,000</b>                       |
| <b>Other Financing Sources (Uses)</b>                        |                        |                                    |                                              |                                         |                                     |                                     |
| Transfers In                                                 | -                      | -                                  | -                                            | -                                       | -                                   | -                                   |
| Transfers Out                                                | -                      | -                                  | -                                            | -                                       | -                                   | (1,225,000)                         |
| <b>Total Other Financing Sources (Uses)</b>                  | <b>-</b>               | <b>-</b>                           | <b>-</b>                                     | <b>-</b>                                | <b>-</b>                            | <b>(1,225,000)</b>                  |
| <b>Net Change in Fund Balance</b>                            | <b>1,405,227</b>       | <b>15,000</b>                      | <b>813,218</b>                               | <b>813,220</b>                          | <b>1,626,438</b>                    | <b>(1,210,000)</b>                  |
| <b>Fund Balance at Beginning of Year</b>                     | <b>31,244,535</b>      | <b>32,423,123</b>                  | <b>32,649,762</b>                            | <b>33,462,980</b>                       | <b>32,649,762</b>                   | <b>34,276,200</b>                   |
| <b>Fund Balance at End of Year</b>                           | <b>\$ 32,649,762</b>   | <b>32,438,123</b>                  | <b>33,462,980</b>                            | <b>34,276,200</b>                       | <b>34,276,200</b>                   | <b>33,066,200</b>                   |

**Public Safety and Health Trust Fund  
Budget Worksheet  
2026**

| <b>820 - Public Safety and Health Trust</b>                  | <b>2024<br/>Actual</b> | <b>2025<br/>Amended<br/>Budget</b> | <b>6/30/2025<br/>Year to Date<br/>Actual</b> | <b>2025<br/>Estimated<br/>Remainder</b> | <b>2025<br/>Estimated<br/>Total</b> | <b>2026<br/>Proposed<br/>Budget</b> |
|--------------------------------------------------------------|------------------------|------------------------------------|----------------------------------------------|-----------------------------------------|-------------------------------------|-------------------------------------|
| <b>Revenues</b>                                              |                        |                                    |                                              |                                         |                                     |                                     |
| Interest Earned                                              | \$ 771,557             | 25,000                             | 407,686                                      | 407,687                                 | 815,373                             | 25,000                              |
| Unrealized Gain (Loss)                                       | 152,902                | -                                  | 108,008                                      | 108,009                                 | 216,017                             | -                                   |
| <b>Total Revenues</b>                                        | <b>924,459</b>         | <b>25,000</b>                      | <b>515,694</b>                               | <b>515,696</b>                          | <b>1,031,390</b>                    | <b>25,000</b>                       |
| <b>Expenditures</b>                                          |                        |                                    |                                              |                                         |                                     |                                     |
| Investment Advisory Services                                 | 24,590                 | 25,000                             | 6,480                                        | 6,481                                   | 12,961                              | 25,000                              |
| <b>Total Expenditures</b>                                    | <b>24,590</b>          | <b>25,000</b>                      | <b>6,480</b>                                 | <b>6,481</b>                            | <b>12,961</b>                       | <b>25,000</b>                       |
| <b>Excess (Deficiency) of Revenues<br/>Over Expenditures</b> | <b>899,869</b>         | <b>-</b>                           | <b>509,214</b>                               | <b>509,215</b>                          | <b>1,018,429</b>                    | <b>-</b>                            |
| <b>Other Financing Sources (Uses)</b>                        |                        |                                    |                                              |                                         |                                     |                                     |
| Transfers In                                                 | -                      | -                                  | -                                            | -                                       | -                                   | -                                   |
| Transfers Out                                                | -                      | -                                  | -                                            | -                                       | -                                   | -                                   |
| <b>Total Other Financing Sources (Uses)</b>                  | <b>-</b>               | <b>-</b>                           | <b>-</b>                                     | <b>-</b>                                | <b>-</b>                            | <b>-</b>                            |
| <b>Net Change in Fund Balance</b>                            | <b>899,869</b>         | <b>-</b>                           | <b>509,214</b>                               | <b>509,215</b>                          | <b>1,018,429</b>                    | <b>-</b>                            |
| <b>Fund Balance at Beginning of Year</b>                     | <b>19,441,870</b>      | <b>20,211,529</b>                  | <b>20,341,739</b>                            | <b>20,850,953</b>                       | <b>20,341,739</b>                   | <b>21,360,168</b>                   |
| <b>Fund Balance at End of Year</b>                           | <b>\$ 20,341,739</b>   | <b>20,211,529</b>                  | <b>20,850,953</b>                            | <b>21,360,168</b>                       | <b>21,360,168</b>                   | <b>21,360,168</b>                   |

**Arena Operations  
Budget Worksheet  
2026**

| <b>980 - Arena Operations</b> | <b>2024<br/>Actual</b> | <b>2025<br/>Amended<br/>Budget</b> | <b>6/30/2025<br/>Year to Date<br/>Actual</b> | <b>2025<br/>Estimated<br/>Remainder</b> | <b>2025<br/>Estimated<br/>Total</b> | <b>2026<br/>Proposed<br/>Budget</b> |
|-------------------------------|------------------------|------------------------------------|----------------------------------------------|-----------------------------------------|-------------------------------------|-------------------------------------|
| <b>Revenues</b>               |                        |                                    |                                              |                                         |                                     |                                     |
| Direct Event Income           | \$ 967,115             | 665,250                            | 262,578                                      | 152,250                                 | 414,828                             | 800,100                             |
| Ancillary Income              |                        |                                    |                                              |                                         |                                     |                                     |
| Concessions                   | 1,975,829              | 1,161,350                          | 932,993                                      | 557,400                                 | 1,490,393                           | 1,708,425                           |
| Merchandise                   | 204,529                | 152,670                            | 48,497                                       | 80,240                                  | 128,737                             | 129,133                             |
| TM Commission                 | 1,297,732              | 1,061,900                          | 229,022                                      | 650,400                                 | 879,422                             | 1,314,250                           |
| Facility Fee                  | 705,478                | 611,500                            | 167,770                                      | 295,000                                 | 462,770                             | 671,250                             |
| Total Ancillary Income        | 4,183,568              | 2,987,420                          | 1,378,282                                    | 1,583,040                               | 2,961,322                           | 3,823,058                           |
| Total Event Income            | 5,150,683              | 3,652,670                          | 1,640,860                                    | 1,735,290                               | 3,376,150                           | 4,623,158                           |
| Other Income                  |                        |                                    |                                              |                                         |                                     |                                     |
| Advertising                   | 452,389                | 658,000                            | 309,752                                      | 358,665                                 | 668,417                             | 771,746                             |
| Luxury Seating                | 768,543                | 740,000                            | 464,741                                      | 330,676                                 | 795,417                             | 905,000                             |
| Incremental Advertising       | 87,000                 | 87,000                             | -                                            | 87,000                                  | 87,000                              | 87,000                              |
| Payment to City Scoreboard    | (87,000)               | (87,000)                           | -                                            | (87,000)                                | (87,000)                            | (87,000)                            |
| Other Income                  | 151,033                | 268,000                            | 83,416                                       | 134,584                                 | 218,000                             | -                                   |
| Total Other Income            | 1,371,965              | 1,666,000                          | 857,909                                      | 823,925                                 | 1,681,834                           | 1,676,746                           |
| <b>Total Revenues</b>         | <b>6,522,648</b>       | <b>5,318,670</b>                   | <b>2,498,769</b>                             | <b>2,559,215</b>                        | <b>5,057,984</b>                    | <b>6,299,904</b>                    |
| <b>Indirect Expenditures</b>  |                        |                                    |                                              |                                         |                                     |                                     |
| Executive                     | 408,712                | 385,088                            | 261,126                                      | 145,912                                 | 407,038                             | 435,000                             |
| Finance                       | 320,890                | 353,059                            | 178,313                                      | 171,746                                 | 350,059                             | 324,197                             |
| Operations                    | 2,444,555              | 1,078,973                          | 682,365                                      | 439,545                                 | 1,121,910                           | 1,284,152                           |
| Marketing                     | 300,074                | 285,683                            | 77,578                                       | 91,015                                  | 168,593                             | 219,103                             |
| Premium Sales                 | -                      | -                                  | 67,214                                       | 49,876                                  | 117,090                             | 148,939                             |
| Box Office                    | 119,790                | 100,516                            | 76,479                                       | 25,533                                  | 102,012                             | 110,301                             |
| Overhead                      | 1,065,178              | 1,879,812                          | 804,210                                      | 625,926                                 | 1,430,136                           | 1,574,499                           |
| Event Services                | 634,717                | 321,798                            | 73,486                                       | 267,312                                 | 340,798                             | 529,017                             |
| Food and Beverage             | -                      | 384,666                            | 356,861                                      | 27,805                                  | 384,666                             | 520,621                             |
| Management Fees               | -                      | 248,772                            | 196,293                                      | 159,894                                 | 356,187                             | 338,723                             |

**Arena Operations  
Budget Worksheet  
2026**

|                                                              | <b>2024<br/>Actual</b> | <b>2025<br/>Amended<br/>Budget</b> | <b>6/30/2025<br/>Year to Date<br/>Actual</b> | <b>2025<br/>Estimated<br/>Remainder</b> | <b>2025<br/>Estimated<br/>Total</b> | <b>2026<br/>Proposed<br/>Budget</b> |
|--------------------------------------------------------------|------------------------|------------------------------------|----------------------------------------------|-----------------------------------------|-------------------------------------|-------------------------------------|
| <b>980 - Arena Operations</b>                                |                        |                                    |                                              |                                         |                                     |                                     |
| Promoter Fees                                                | 1,041,983              | 697,000                            | 180,757                                      | 352,000                                 | 532,757                             | 982,500                             |
| <b>Total Expenditures</b>                                    | 6,335,899              | 5,735,367                          | 2,954,682                                    | 2,356,564                               | 5,311,246                           | 6,467,052                           |
| <b>Excess (Deficiency) of Revenues<br/>Over Expenditures</b> | 186,749                | (416,697)                          | (455,913)                                    | 202,651                                 | (253,262)                           | (167,148)                           |
| <b>Other Financing Sources (Uses)</b>                        |                        |                                    |                                              |                                         |                                     |                                     |
| Transfers In from City                                       | -                      | 300,000                            | -                                            | -                                       | -                                   | 300,000                             |
| Transfers Out                                                | -                      | -                                  | -                                            | -                                       | -                                   | -                                   |
| <b>Total Other Financing Sources (Uses)</b>                  | -                      | 300,000                            | -                                            | -                                       | -                                   | 300,000                             |
| <b>Net Change in Fund Balance</b>                            | 186,749                | (116,697)                          | (455,913)                                    | 202,651                                 | (253,262)                           | 132,852                             |
| <b>Fund Balance at Beginning of Year</b>                     | 855,065                | 1,229,272                          | 1,041,814                                    | 585,901                                 | 1,041,814                           | 788,552                             |
| <b>Fund Balance at End of Year</b>                           | <u>\$ 1,041,814</u>    | <u>1,112,575</u>                   | <u>585,901</u>                               | <u>788,552</u>                          | <u>788,552</u>                      | <u>921,404</u>                      |

**Health Insurance Fund  
Budget Worksheet  
2026**

| <b>700 - Health Insurance</b>                       | <b>2024<br/>Actual</b> | <b>2025<br/>Amended<br/>Budget</b> | <b>6/30/2025<br/>Year to Date<br/>Actual</b> | <b>2025<br/>Estimated<br/>Remainder</b> | <b>2025<br/>Estimated<br/>Total</b> | <b>2026<br/>Proposed<br/>Budget</b> |
|-----------------------------------------------------|------------------------|------------------------------------|----------------------------------------------|-----------------------------------------|-------------------------------------|-------------------------------------|
| <b>Revenues</b>                                     |                        |                                    |                                              |                                         |                                     |                                     |
| Interest Earned                                     | \$ 28,331              | -                                  | 15,439                                       | 15,439                                  | 30,878                              | 10,000                              |
| Unrealized Gain (Loss)                              | 4,533                  | -                                  | -                                            | -                                       | -                                   | -                                   |
| Other Income                                        | 1,431                  | -                                  | 1,058                                        | 1,058                                   | 2,116                               | -                                   |
| Health Insurance Premium Rebates                    | 152,414                | -                                  | -                                            | -                                       | -                                   | -                                   |
| Prescription Rebates                                | 361,367                | -                                  | 142,090                                      | 142,090                                 | 284,180                             | 250,000                             |
| Active Employee Contributions - Health              | 1,680,790              | -                                  | 840,907                                      | 840,907                                 | 1,681,814                           | 1,680,000                           |
| Active Employer Contributions - Health              | 7,142,404              | -                                  | 3,981,122                                    | 3,981,122                               | 7,962,244                           | 8,550,000                           |
| Active Employee Contributions - Vision              | 18,893                 | -                                  | 9,158                                        | 9,158                                   | 18,316                              | 18,000                              |
| Active Employer Contributions - Vision              | 31,325                 | -                                  | 15,795                                       | 15,795                                  | 31,590                              | 32,000                              |
| Active Employee Contributions - Dental              | 197,559                | -                                  | 99,504                                       | 99,504                                  | 199,008                             | 200,000                             |
| Active Employer Contributions - Dental              | 277,622                | -                                  | 146,077                                      | 146,077                                 | 292,154                             | 305,000                             |
| Active Employer Contributions - Life                | 85,732                 | -                                  | 50,363                                       | 50,363                                  | 100,726                             | 115,000                             |
| Active Employee Contributions - Voluntary Insurance | 233,129                | -                                  | 122,761                                      | 122,761                                 | 245,522                             | 250,000                             |
| Retiree Contributions - Health                      | 1,115,138              | -                                  | 586,259                                      | 586,259                                 | 1,172,518                           | 1,200,000                           |
| Retiree Contributions - Vision                      | 9,742                  | -                                  | 4,706                                        | 4,706                                   | 9,412                               | 9,000                               |
| Retiree Contributions - Dental                      | 119,071                | -                                  | 61,154                                       | 61,154                                  | 122,308                             | 125,000                             |
| Retiree Contributions - Voluntary Insurance         | 4,471                  | -                                  | 2,289                                        | 2,289                                   | 4,578                               | 4,500                               |
| <b>Total Revenues</b>                               | <b>11,463,952</b>      | <b>-</b>                           | <b>6,078,682</b>                             | <b>6,078,682</b>                        | <b>12,157,364</b>                   | <b>12,748,500</b>                   |
| <b>Expenditures</b>                                 |                        |                                    |                                              |                                         |                                     |                                     |
| Insurance Administrative Fees                       | 8,203                  | -                                  | 4,122                                        | 4,122                                   | 8,244                               | 8,500                               |
| Active Insurance Claims                             | 7,484,194              | -                                  | 3,680,088                                    | 3,680,088                               | 7,360,176                           | 8,000,000                           |
| Retiree Insurance Claims                            | 1,063,726              | -                                  | 625,195                                      | 625,195                                 | 1,250,390                           | 1,375,000                           |
| Active Premiums - Health                            | 1,423,587              | -                                  | 752,797                                      | 752,797                                 | 1,505,594                           | 1,650,000                           |
| Retiree Premiums - Health                           | 492,426                | -                                  | 267,675                                      | 267,675                                 | 535,350                             | 590,000                             |
| Active Premiums - Vision                            | 50,729                 | -                                  | 25,023                                       | 25,023                                  | 50,046                              | 55,000                              |
| Retiree Premiums - Vision                           | 9,517                  | -                                  | 4,611                                        | 4,611                                   | 9,222                               | 10,000                              |
| Active Premiums - Dental                            | 480,442                | -                                  | 246,829                                      | 246,829                                 | 493,658                             | 543,000                             |
| Retiree Premiums - Dental                           | 118,136                | -                                  | 60,054                                       | 60,054                                  | 120,108                             | 132,000                             |
| Active Premiums - Life                              | 79,476                 | -                                  | 44,202                                       | 44,202                                  | 88,404                              | 97,000                              |

**Health Insurance Fund  
Budget Worksheet  
2026**

| <b>700 - Health Insurance</b>                                | <b>2024<br/>Actual</b> | <b>2025<br/>Amended<br/>Budget</b> | <b>6/30/2025<br/>Year to Date<br/>Actual</b> | <b>2025<br/>Estimated<br/>Remainder</b> | <b>2025<br/>Estimated<br/>Total</b> | <b>2026<br/>Proposed<br/>Budget</b> |
|--------------------------------------------------------------|------------------------|------------------------------------|----------------------------------------------|-----------------------------------------|-------------------------------------|-------------------------------------|
| <b>Expenditures</b>                                          |                        |                                    |                                              |                                         |                                     |                                     |
| Active Premiums - Voluntary Insurance                        | 234,666                | -                                  | 121,493                                      | 121,493                                 | 242,986                             | 267,000                             |
| Retiree Premiums - Voluntary Insurance                       | 4,329                  | -                                  | 2,134                                        | 2,134                                   | 4,268                               | 5,000                               |
| <b>Total Expenditures</b>                                    | <b>11,449,431</b>      | <b>-</b>                           | <b>5,834,223</b>                             | <b>5,834,223</b>                        | <b>11,668,446</b>                   | <b>12,732,500</b>                   |
| <b>Excess (Deficiency) of Revenues<br/>Over Expenditures</b> | <b>14,521</b>          | <b>-</b>                           | <b>244,459</b>                               | <b>244,459</b>                          | <b>488,918</b>                      | <b>16,000</b>                       |
| <b>Other Financing Sources (Uses)</b>                        |                        |                                    |                                              |                                         |                                     |                                     |
| Transfers In                                                 | -                      | -                                  | -                                            | -                                       | -                                   | -                                   |
| Transfers Out                                                | -                      | -                                  | -                                            | -                                       | -                                   | -                                   |
| <b>Total Other Financing Sources (Uses)</b>                  | <b>-</b>               | <b>-</b>                           | <b>-</b>                                     | <b>-</b>                                | <b>-</b>                            | <b>-</b>                            |
| <b>Net Change in Fund Balance</b>                            | <b>14,521</b>          | <b>-</b>                           | <b>244,459</b>                               | <b>244,459</b>                          | <b>488,918</b>                      | <b>16,000</b>                       |
| <b>Fund Balance at Beginning of Year</b>                     | <b>242,712</b>         | <b>-</b>                           | <b>257,233</b>                               | <b>501,692</b>                          | <b>257,233</b>                      | <b>746,151</b>                      |
| <b>Fund Balance at End of Year</b>                           | <b>\$ 257,233</b>      | <b>-</b>                           | <b>501,692</b>                               | <b>746,151</b>                          | <b>746,151</b>                      | <b>762,151</b>                      |

**Risk Management Fund  
Budget Worksheet  
2026**

| <b>710 - Risk Management</b>                                 | <b>2024<br/>Actual</b> | <b>2025<br/>Amended<br/>Budget</b> | <b>6/30/2025<br/>Year to Date<br/>Actual</b> | <b>2025<br/>Estimated<br/>Remainder</b> | <b>2025<br/>Estimated<br/>Total</b> | <b>2026<br/>Proposed<br/>Budget</b> |
|--------------------------------------------------------------|------------------------|------------------------------------|----------------------------------------------|-----------------------------------------|-------------------------------------|-------------------------------------|
| <b>Revenues</b>                                              |                        |                                    |                                              |                                         |                                     |                                     |
| Interest Earned                                              | \$ 33,957              | -                                  | 7,774                                        | 7,773                                   | 15,547                              | 10,000                              |
| Unrealized Gain (Loss)                                       | 40,253                 | -                                  | -                                            | -                                       | -                                   | -                                   |
| Internal Service Charges                                     | 4,818,418              | -                                  | 3,672,050                                    | 3,672,049                               | 7,344,099                           | 3,185,000                           |
| Refunds and Reimbursements                                   | 550,727                | -                                  | 900                                          | 900                                     | 1,800                               | -                                   |
| <b>Total Revenues</b>                                        | <b>5,443,355</b>       | <b>-</b>                           | <b>3,680,724</b>                             | <b>3,680,722</b>                        | <b>7,361,446</b>                    | <b>3,195,000</b>                    |
| <b>Expenditures</b>                                          |                        |                                    |                                              |                                         |                                     |                                     |
| Insurance Administrative Fees                                | 46,450                 | -                                  | 7,664                                        | 7,664                                   | 15,328                              | 25,000                              |
| Legal Fees                                                   | 697,184                | -                                  | 179,936                                      | 179,936                                 | 359,872                             | 310,000                             |
| Insurance Claims                                             | 655,743                | -                                  | 75,441                                       | 75,440                                  | 150,881                             | 200,000                             |
| Attorney Settlements                                         | 193,035                | -                                  | 15,000                                       | 15,000                                  | 30,000                              | 50,000                              |
| Individual Settlements                                       | 20,919                 | -                                  | 50,250                                       | 50,250                                  | 100,500                             | 100,000                             |
| Workers Comp Claims                                          | 1,322,242              | -                                  | 612,049                                      | 612,050                                 | 1,224,099                           | 1,225,000                           |
| Insurance Premiums                                           | 4,529,876              | -                                  | 2,100,234                                    | 210,024                                 | 2,310,258                           | 2,500,000                           |
| <b>Total Expenditures</b>                                    | <b>7,465,449</b>       | <b>-</b>                           | <b>3,040,574</b>                             | <b>1,150,364</b>                        | <b>4,190,938</b>                    | <b>4,410,000</b>                    |
| <b>Excess (Deficiency) of Revenues<br/>Over Expenditures</b> | <b>(2,022,094)</b>     | <b>-</b>                           | <b>640,150</b>                               | <b>2,530,358</b>                        | <b>3,170,508</b>                    | <b>(1,215,000)</b>                  |
| <b>Other Financing Sources (Uses)</b>                        |                        |                                    |                                              |                                         |                                     |                                     |
| Transfers In                                                 | -                      | -                                  | -                                            | -                                       | -                                   | 1,225,000                           |
| Transfers Out                                                | -                      | -                                  | -                                            | -                                       | -                                   | -                                   |
| <b>Total Other Financing Sources (Uses)</b>                  | <b>-</b>               | <b>-</b>                           | <b>-</b>                                     | <b>-</b>                                | <b>-</b>                            | <b>1,225,000</b>                    |
| <b>Net Change in Fund Balance</b>                            | <b>(2,022,094)</b>     | <b>-</b>                           | <b>640,150</b>                               | <b>2,530,358</b>                        | <b>3,170,508</b>                    | <b>10,000</b>                       |
| <b>Fund Balance at Beginning of Year</b>                     | <b>2,610,629</b>       | <b>-</b>                           | <b>588,535</b>                               | <b>1,228,685</b>                        | <b>588,535</b>                      | <b>3,759,043</b>                    |
| <b>Fund Balance at End of Year</b>                           | <b>\$ 588,535</b>      | <b>-</b>                           | <b>1,228,685</b>                             | <b>3,759,043</b>                        | <b>3,759,043</b>                    | <b>3,769,043</b>                    |

**Sales Tax Capital Improvement  
2026 Budget**

|                                            | <b>2026<br/>Proposed<br/>Budget</b> |
|--------------------------------------------|-------------------------------------|
| <b>400 - Sales Tax Capital Improvement</b> |                                     |
| <b>Revenues</b>                            |                                     |
| Sales Tax                                  | \$ 9,641,400                        |
| Interest Earned                            | 100,000                             |
| <b>Total Revenues</b>                      | <u>9,741,400</u>                    |
| <b>Expenditures</b>                        |                                     |
| <b>01 City Council</b>                     |                                     |
| Buildings and Improvements                 | 20,000                              |
| Office Equipment                           | 5,000                               |
| Computer Equipment                         | 20,000                              |
| Other Equipment                            | 10,000                              |
| <b>02 Public Affairs</b>                   |                                     |
| Buildings and Improvements                 | 2,500                               |
| Office Equipment                           | 5,000                               |
| Computer Equipment                         | 4,500                               |
| <b>03 Finance</b>                          |                                     |
| Buildings and Improvements                 | 45,000                              |
| Office Equipment                           | 10,000                              |
| Computer Equipment                         | 5,000                               |
| Other Equipment                            | 5,000                               |
| <b>04 Purchasing</b>                       |                                     |
| Office Equipment                           | 2,500                               |
| Computer Equipment                         | 5,000                               |
| <b>05 Human Resources</b>                  |                                     |
| Office Equipment                           | 2,500                               |
| Computer Equipment                         | 5,000                               |
| <b>06 Legal Department</b>                 |                                     |
| Buildings and Improvements                 | 5,000                               |
| Office Equipment                           | 2,500                               |
| Computer Equipment                         | 5,000                               |



**Sales Tax Capital Improvement  
2026 Budget**

|                                            | <b>2026<br/>Proposed<br/>Budget</b> |
|--------------------------------------------|-------------------------------------|
| <b>400 - Sales Tax Capital Improvement</b> |                                     |
| <b>07 City Court</b>                       |                                     |
| Office Equipment                           | 2,500                               |
| Computer Equipment                         | 5,000                               |
| <b>08 City Marshal</b>                     |                                     |
| Office Equipment                           | 2,500                               |
| Computer Equipment                         | 11,000                              |
| Other Equipment                            | 15,000                              |
| <b>09 Community Development</b>            |                                     |
| Buildings and Improvements                 | 5,000                               |
| Office Equipment                           | 2,500                               |
| Computer Equipment                         | 5,000                               |
| Other Equipment                            | 50,000                              |
| <b>10 Fleet Services</b>                   |                                     |
| Other Equipment                            | 45,000                              |
| Vehicles                                   | 55,000                              |
| <b>11 Municipal Building</b>               |                                     |
| Buildings and Improvements                 | 750,000                             |
| Computer Equipment                         | 10,000                              |
| <b>12 Information Services</b>             |                                     |
| Office Equipment                           | 5,000                               |
| Computer Equipment                         | 450,000                             |
| Computer Software                          | 100,000                             |
| <b>13 Property Tax and Licenses</b>        |                                     |
| Office Equipment                           | 2,500                               |
| Computer Equipment                         | 5,000                               |
| <b>15 Engineering</b>                      |                                     |
| Buildings and Improvements                 | 50,000                              |
| Office Equipment                           | 2,500                               |
| Computer Equipment                         | 7,500                               |
| Other Equipment                            | 10,000                              |
| Vehicles                                   | 50,000                              |

**Sales Tax Capital Improvement  
2026 Budget**

|                                            | <b>2026<br/>Proposed<br/>Budget</b> |
|--------------------------------------------|-------------------------------------|
| <b>400 - Sales Tax Capital Improvement</b> |                                     |
| <b>16 Traffic Engineering</b>              |                                     |
| Street Lights                              | 2,500                               |
| Computer Equipment                         | 5,000                               |
| Other Equipment                            | 50,000                              |
| <b>17 Permits and Inspections</b>          |                                     |
| Office Equipment                           | 2,500                               |
| Computer Equipment                         | 12,000                              |
| Other Equipment                            | 5,000                               |
| Vehicles                                   | 50,000                              |
| <b>20 Police Department</b>                |                                     |
| Buildings and Improvements                 | 50,000                              |
| Computer Equipment                         | 417,680                             |
| Bullet Proof Vests                         | 74,200                              |
| Other Equipment                            | 231,270                             |
| Auto Equipment                             | 360,000                             |
| Vehicles                                   | 1,140,000                           |
| <b>21 Fire Department</b>                  |                                     |
| Buildings and Improvements                 | 850,000                             |
| Computer Equipment                         | 94,000                              |
| Fire Hydrant Maintenance                   | 336,000                             |
| Other Equipment                            | 347,500                             |
| Bunker Clothes                             | 80,000                              |
| Communication Equipment                    | 28,450                              |
| Vehicles                                   | 1,680,000                           |
| <b>25 Public Works Administration</b>      |                                     |
| Buildings and Improvements                 | 10,500                              |
| Office Equipment                           | 1,500                               |
| Computer Equipment                         | 3,000                               |
| Other Equipment                            | 95,000                              |
| Vehicles                                   | 110,000                             |
| <b>26 Street</b>                           |                                     |
| Vehicles                                   | 88,000                              |

**Sales Tax Capital Improvement  
2026 Budget**

|                                            | <b>2026<br/>Proposed<br/>Budget</b> |
|--------------------------------------------|-------------------------------------|
| <b>400 - Sales Tax Capital Improvement</b> |                                     |
| <b>30 Animal Control</b>                   |                                     |
| Office Equipment                           | 5,000                               |
| Computer Equipment                         | 10,000                              |
| Other Equipment                            | 40,000                              |
| <b>32 Parks and Recreation</b>             |                                     |
| Park Improvements                          | 825,000                             |
| Park Improvements - South Bossier          | 130,000                             |
| Buildings and Improvements                 | 30,000                              |
| Office Equipment                           | 5,000                               |
| Computer Equipment                         | 1,000                               |
| Other Equipment                            | 67,200                              |
| Vehicles                                   | 126,000                             |
| <b>Equipment and Improvements</b>          | <b>9,163,800</b>                    |
| <b>Contingency</b>                         | <b>577,600</b>                      |
| <b>Total</b>                               | <b>\$ 9,741,400</b>                 |

**Parkway Capital Projects  
2026 Budget**

|                                       | <b>2026<br/>Proposed<br/>Budget</b> |
|---------------------------------------|-------------------------------------|
| <b>410 - Parkway Capital Projects</b> |                                     |
| <b>Revenues</b>                       |                                     |
| Sales Tax                             | \$ 920,000                          |
| Interest Earned                       | 20,000                              |
| <b>Total Revenues</b>                 | <u>940,000</u>                      |
| <b>Expenditures</b>                   |                                     |
| Capital Projects                      | 10,000                              |
| Contingency                           | 930,000                             |
| <b>Total Expenditures</b>             | <u>\$ 940,000</u>                   |

**Boardwalk Capital  
2026 Budget**

**430 - Boardwalk Capital**

**Revenues**

Rental Income

\$ 150,000

Interest Earned

5,000

Land Leases

82,500

**Total Revenues**

237,500

**Expenditures**

Boardwalk Repairs and Maintenance

200,000

Contingency

37,500

**Total Expenditures**

\$ 237,500

**Riverboat Gaming Capital Projects  
2026 Budget**

|                                                | <b>2026<br/>Proposed<br/>Budget</b> |
|------------------------------------------------|-------------------------------------|
| <b>480 - Riverboat Gaming Capital Projects</b> |                                     |
| <b>Revenues</b>                                |                                     |
| Gaming Revenues                                | \$ 11,500,000                       |
| Interest Earned                                | 55,000                              |
| <b>Total Revenues</b>                          | <u>11,555,000</u>                   |
| <b>Expenditures</b>                            |                                     |
| Transfers Out - Debt Service                   | 8,985,000                           |
| Capital Projects                               | 150,000                             |
| Street Improvements                            | 1,500,000                           |
| Contingency                                    | 920,000                             |
| <b>Total Expenditures</b>                      | <u>\$ 11,555,000</u>                |

**Water Capital Improvement  
2026 Budget**

|                                               | <b>2026<br/>Proposed<br/>Budget</b> |
|-----------------------------------------------|-------------------------------------|
| <b>602 - Water Capital Improvement</b>        |                                     |
| <b>Revenues</b>                               |                                     |
| Transfers In - Water Operating                | \$ 2,124,000                        |
| Water Sales - Meters, Boxes, Taps             | 100,000                             |
| Water Sales - Impact Fees                     | 235,000                             |
| <b>Total Revenues</b>                         | <b>2,459,000</b>                    |
| <b>Expenses</b>                               |                                     |
| <b>61 Water Administration</b>                |                                     |
| Buildings and Improvements                    | 20,000                              |
| Computer Equipment                            | 5,000                               |
| <b>63 Water Treatment Plant</b>               |                                     |
| Other Equipment                               | 1,065,000                           |
| <b>64 Water Transmission and Distribution</b> |                                     |
| Miscellaneous Water Loops                     | 150,000                             |
| Vehicles                                      | 80,000                              |
| <b>66 Customer Service</b>                    |                                     |
| Buildings and Improvements                    | 5,000                               |
| Office Equipment                              | 2,500                               |
| Computer Equipment                            | 5,000                               |
| Water Meters                                  | 500,000                             |
| Other Equipment                               | 5,000                               |
| Vehicles                                      | 50,000                              |
| <b>Equipment and Improvements</b>             | <b>1,887,500</b>                    |
| <b>Contingency</b>                            | <b>571,500</b>                      |
| <b>Total Expenses</b>                         | <b>\$ 2,459,000</b>                 |

**Sewer Capital Improvement  
2026 Budget**

|                                              | <b>2026<br/>Proposed<br/>Budget</b> |
|----------------------------------------------|-------------------------------------|
| <b>603 - Sewer Capital Improvement</b>       |                                     |
| <b>Revenues</b>                              |                                     |
| Transfers In - Sewer Operating               | \$ 1,297,500                        |
| Transfers In - Sewer Retained Earnings       | 1,000,000                           |
| Sewer Sales - Impact Fees                    | 135,000                             |
| <b>Total Revenues</b>                        | <b>2,432,500</b>                    |
| <b>Expenses</b>                              |                                     |
| <b>72 Red River Treatment Plant</b>          |                                     |
| Computer Equipment                           | 118,000                             |
| Other Equipment                              | 265,000                             |
| Vehicles                                     | 60,000                              |
| <b>73 Sewer Collections</b>                  |                                     |
| Sanitary Sewer Evaluation Survey             | 150,000                             |
| Sewer Manhole Rehabilitation                 | 50,000                              |
| Other Equipment                              | 90,000                              |
| Vehicles                                     | 280,000                             |
| <b>74 Lift Stations</b>                      |                                     |
| Lift Station Rehabilitation and Improvements | 500,000                             |
| Other Equipment                              | 230,000                             |
| Vehicles                                     | 150,000                             |
| <b>75 Northeast Treatment Plant</b>          |                                     |
| Computer Equipment                           | 100,000                             |
| Other Equipment                              | 130,000                             |
| Vehicles                                     | 150,000                             |
| <b>76 Environmental Affairs Division</b>     |                                     |
| Buildings and Improvements                   | 8,000                               |
| Office Equipment                             | 1,000                               |
| Computer Equipment                           | 5,000                               |
| Other Equipment                              | 1,000                               |
| <b>Equipment and Improvements</b>            | <b>2,288,000</b>                    |



**Sewer Capital Improvement  
2026 Budget**

|                                        | <b>2026<br/>Proposed<br/>Budget</b> |
|----------------------------------------|-------------------------------------|
| <b>603 - Sewer Capital Improvement</b> |                                     |
| <b>Contingency</b>                     | 144,500                             |
| <b>Total</b>                           | <u><u>\$ 2,432,500</u></u>          |

**Emergency Medical Services Capital  
2026 Budget**

|                                                 | <b>2026<br/>Proposed<br/>Budget</b> |
|-------------------------------------------------|-------------------------------------|
| <b>616 - Emergency Medical Services Capital</b> |                                     |
| <b>Revenues</b>                                 |                                     |
| Ambulance Alliance                              | \$ 800,000                          |
| <b>Total Revenues</b>                           | <u>800,000</u>                      |
| <b>Expenses</b>                                 |                                     |
| Other Equipment                                 | 177,700                             |
| Vehicles                                        | 275,000                             |
| Contingency                                     | 347,300                             |
| <b>Total Expenses</b>                           | <u>\$ 800,000</u>                   |

**Sanitation Capital  
2026 Budget**

**621 - Sanitation Capital**

**Revenues**

Transfers In - Operating

Interest Earned

**Total Revenues**

**2026  
Proposed  
Budget**

\$ 305,000

2,500

307,500

**Expenses**

Buildings and Improvements

Vehicles

Contingency

**Total Expenses**

75,000

230,000

2,500

\$ 307,500