



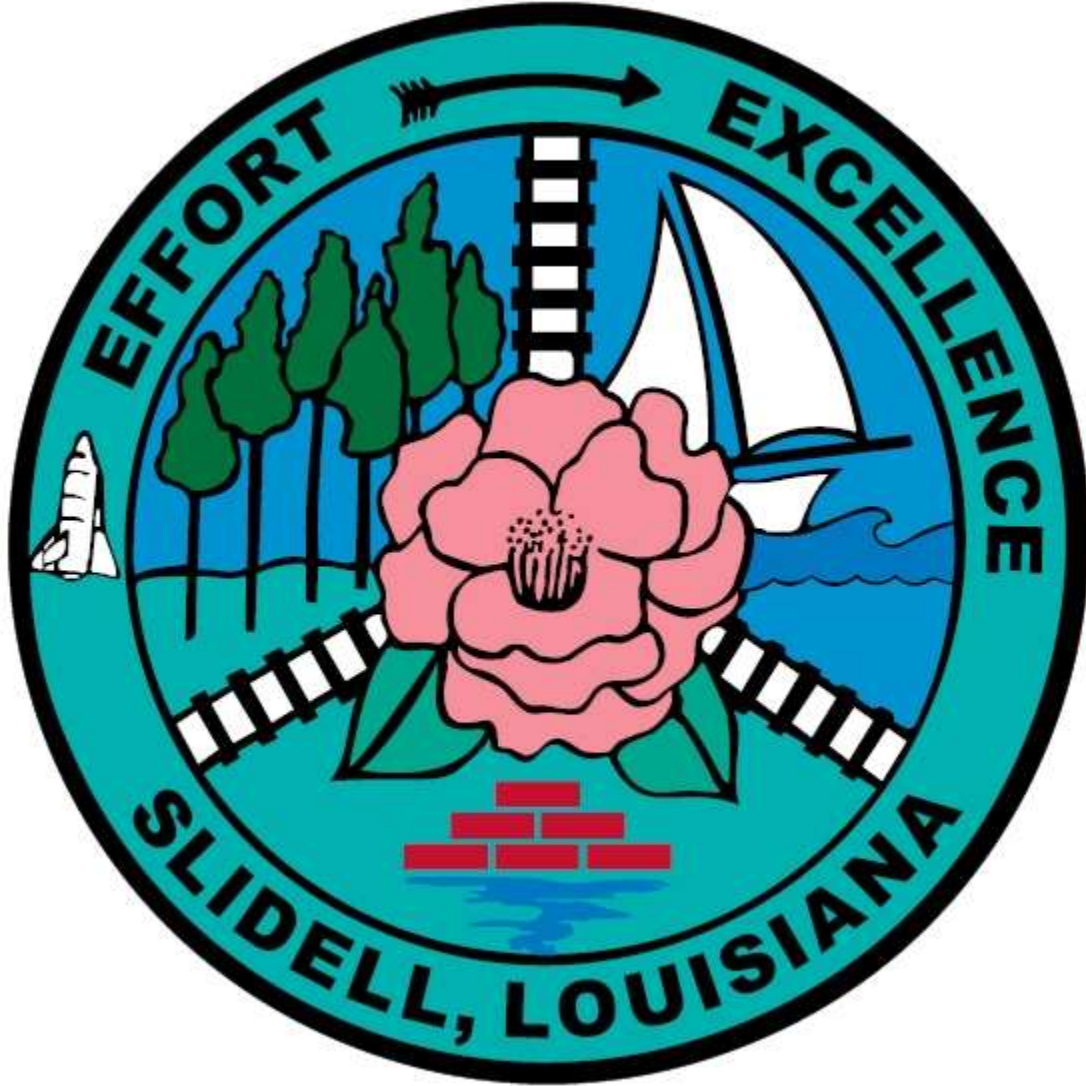
City of Slidell

Adopted FY 2026 Budget

Mayor Bill Borchert

Slidell, Louisiana

**City of Slidell
2026 Adopted Budget**



Prepared by:
The Finance Department

City of Slidell
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2026 Adopted Budget

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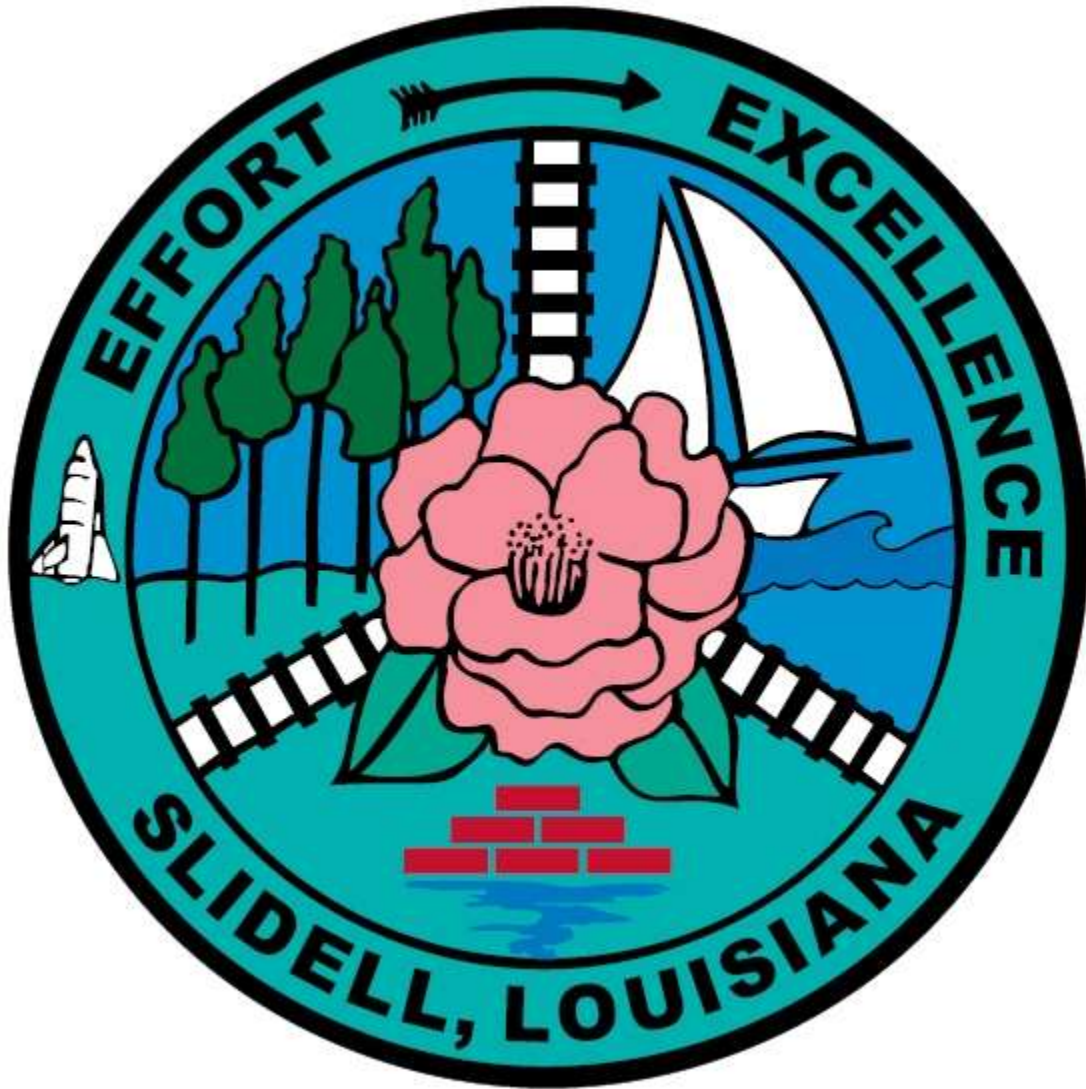
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**Legal Authorization
2026 Adopted Budget**



1 Introduced March 25, 2025, by Councilwoman Haggerty,
2 seconded by Councilman DiSanti, (by request of
3 Administration)

4 **Item No. 25-03-3578**

5 **ORDINANCE NO. 4229**

6
7 The City of Slidell Revenue, Expense, and Capital Budget for fiscal year 2025-
8 2026.

9
10 WHEREAS, the Mayor has prepared and submitted his proposed budget for
11 fiscal year 2025-2026 for Council consideration.

12
13 NOW THEREFORE BE IT ORDAINED by the Slidell City Council that it does
14 hereby adopt the Revenue, Expense, and Capital Budget for fiscal year 2025-2026, as
15 attached hereto and made a part hereof.

16
17
18 BE IT FURTHER ORDAINED that the Slidell City Council does hereby
19 establish personnel staffing and position classification levels for each department as
20 presented in the Mayor's proposed budget booklet for fiscal year 2025-2026. The number
21 of employees in each MSPG level shall be as therein stated for each position.

22
23
24 BE IT FURTHER ORDAINED that Council approval is required to amend,
25 change, increase, or reallocate any MSPG levels or staffing, except certain positions in the
26 Wastewater Treatment Plant Division, and in the Building Safety Department, who shall
27 have automatic promotions depending upon time in service and job performance in
28 accordance with Civil Service rules and with the approval of the Civil Service Director.

29
30
31 BE IT FURTHER ORDAINED that each item listed in the attached Capital
32 Outlay Schedules shall constitute a separate program and substitutions thereto shall
33 require Council approval.

1 **ORDINANCE NO. 4229**
 2 **ITEM NO. 25-03-3578**
 3 **PAGE 2**

4 BE IT FURTHER ORDANED that the following adjustments are authorized
 5 and approved for the noted line items, which line items are encompassed by the
 6 allocations reflected on the noted pages of the Mayor's proposed budget booklet (the
 7 "Page of Proposed Budget"), and any corresponding balances are to be adjusted
 8 accordingly:
 9
 10
 11

Account Code	Account Description	Increase	Decrease	Page of Proposed Budget	Category
10010 61012	Pension	-	5,500	82	Salaries & Benefits
10020 61012	Pension	-	6,000	84	Salaries & Benefits
10050 61012	Pension	-	1,500	86	Salaries & Benefits
10070 61012	Pension	-	2,000	88	Salaries & Benefits
10110 61012	Pension	-	2,500	99	Salaries & Benefits
10120 61012	Pension	-	6,250	92	Salaries & Benefits
10130 61012	Pension	-	2,000	94	Salaries & Benefits
10140 61012	Pension	-	250	96	Salaries & Benefits
10150 61012	Pension	-	150	101	Salaries & Benefits
10160 61012	Pension	-	2,250	102	Salaries & Benefits
10170 61012	Pension	-	2,750	104	Salaries & Benefits
10180 61012	Pension	-	200	106	Salaries & Benefits
10190 61012	Pension	-	8,500	108	Salaries & Benefits
10030-61002	Salaries - Unclassified	63,000	-	90	Salaries & Benefits
10030-61012	Pension	13,850	-	90	Salaries & Benefits
10030-61018	Medicare taxes	1,000	-	90	Salaries & Benefits
109992-95092	Transfer to capital projects	-	38,000	81	Other financing sources
269992-45020	Transfer from sales tax	-	38,000	128	Other financing sources
26003-85999	Undesignated police Transfer to Police	-	38,000	192	Capital Projects
209992-95026	Department	-	38,000	111	Other financing sources
209992-95092	Transfer to capital projects Transfer in from General	38,000	-	111	Other financing sources
929992-45010	Fund	-	38,000	174	Other financing sources
929992-45020	Transfer in from Sales Tax	38,000	-	174	Other financing sources

37
 38 **NET EFFECT ON FUND BALANCE: -**
 39

1 **ORDINANCE NO. 4229**
 2 **ITEM NO. 25-03-3578**
 3 **PAGE 3**

4
 5 Further, the staffing levels reflected on p. 90 of the proposed budget booklet are
 6 amended to reflect as follows:
 7

<i>Personnel Summary:</i>	Actual 2023	Actual 2024	Budgeted 2025	Proposed 2026	Proposed Amendment	Adopted 2026	Min	Mid	Max
Unclassified									
City Attorney	1	1	1	1		1	128,010	153,612	179,214
Assistant City Attorney	-	-	-	-	1	1	96,176	115,411	134,646
Classified									
Legal Assistant	1	1	1	1		1	44,842	56,904	72,210
Legal Secretary	-	1	1	1	(1)	-	42,706	54,194	68,771
Total	2	3	3	3	1	3			

8
 9
 10
 11
 12
 13
 14
 15 **BE IT FURTHER ORDAINED** that the following adjustments are authorized
 16 and approved for the noted line items, which line items are encompassed by the
 17 allocations reflected on the noted pages of the Mayor’s proposed budget booklet (the
 18 “Page of Proposed Budget”), and any corresponding balances are to be adjusted
 19 accordingly:
 20
 21
 22

Account Code	Account Description	Increase	Decrease	Page of Proposed Budget	Category
27001-34712	Lease Revenue	-	286,500	140	<i>Charges for services</i>
27001-34714	Utility/Fees from renters	-	137,500	140	<i>Charges for services</i>

23
 24
 25
 26
 27
 28 **NET EFFECT ON FUND BALANCE: (424,000)**

29
 30
 31 **BE IT FURTHER ORDAINED** that the following adjustments are authorized
 32 and approved for the noted line items, which line items are encompassed by the
 33 allocations reflected on the noted pages of the Mayor’s proposed budget booklet (the
 34 “Page of Proposed Budget”), and any corresponding balances are to be adjusted
 35 accordingly:
 36
 37
 38
 39

1 **ORDINANCE NO. 4229**
 2 **ITEM NO. 25-03-3578**
 3 **PAGE 4**

Account Code	Account Description	Increase	Decrease	Page of Proposed Budget	Category
26003-85999	Undesignated	-	753,100	192	Capital Projects
26003-51918	Body Warn Cameras	12,000	-	192	Capital Projects
26003-85011	Tasers	262,000	-	New	Capital Projects - NEW
26003-85009-NEW	Technology Van	200,000	-	New	Capital Projects - NEW
26003-85012	Ammunition	150,000	-	New	Capital Projects - NEW
26003-85008-0081	Drones	50,000	-	New	Capital Projects - NEW
26003-51902	Technology Plan	79,100	-	New	Capital Projects - NEW

15
16 **NET EFFECT ON FUND BALANCE: -**

17
18 BE IT FURTHER ORDAINED that all employee pay increases, including any
19 salary/step increases, accounted for in the budget, shall take effect with the first full pay
20 period of July 2025.
21

22 BE IT FINALLY ORDAINED that the Director of Finance is authorized to
23
24 adjust operating transfers between funds as required.
25

26
27 **ADOPTED** this 27th day of May, 2025.

28
29 

30 Megan Haggerty
31 President of the Council
32 Councilwoman, District C

33
34 

35 Bill Borchert
36 Mayor

37 

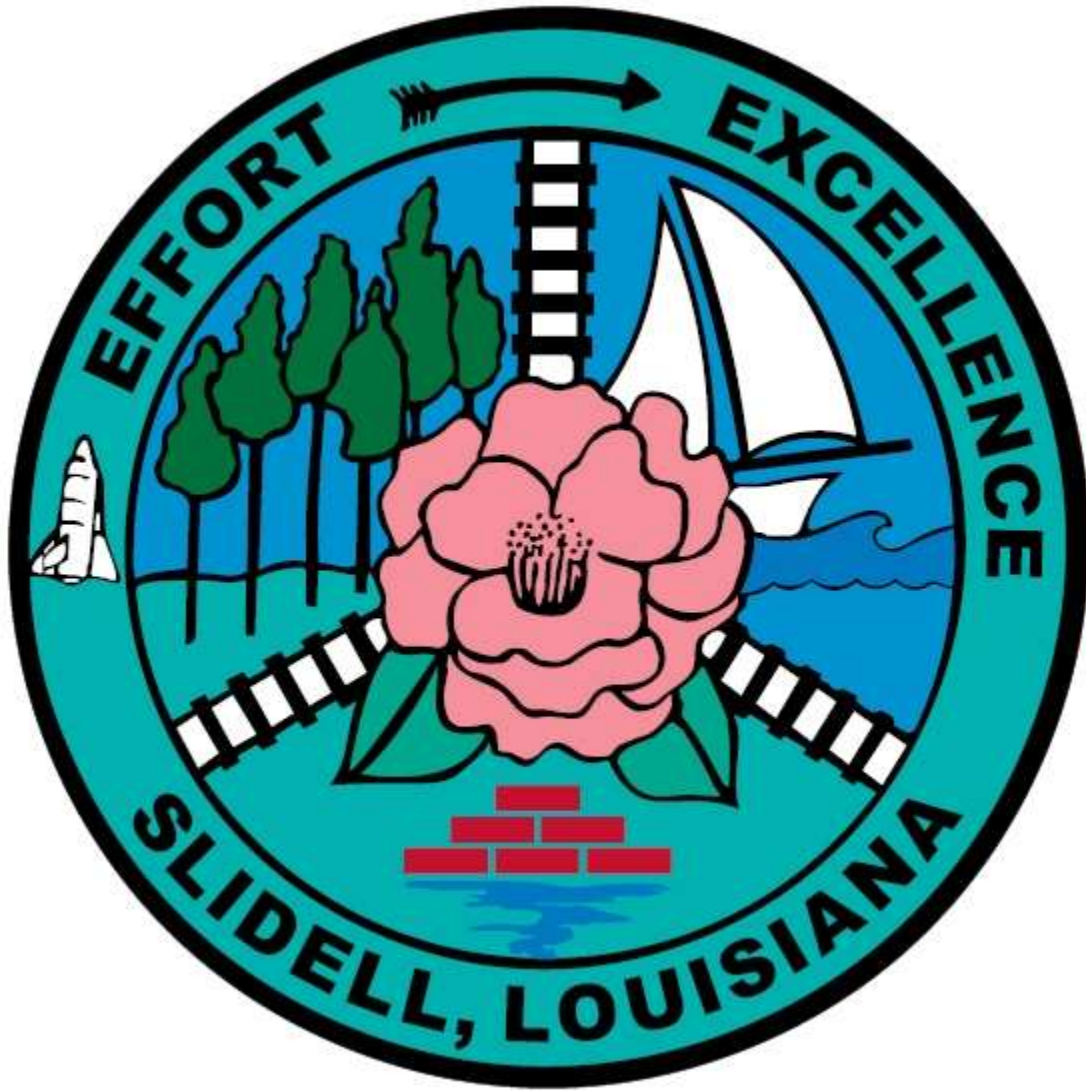
38 Thomas P. Reeves
39 Council Administrator

DELIVERED	5/30/25
11:07 am	to the Mayor
RECEIVED	6/3/25
3:48 pm	from the Mayor

City of Slidell
2026 Proposed Budget
Combined Statement of Revenues, Expenditures, and Changes in Fund Balance
Report on the Budgets for Year Ending June 30, 2026

	General Fund	Special Revenue Funds	Debt Service Funds	Capital Project Funds	Enterprise	Self Insurance	Proposed 2026
Revenues							
Sales taxes	\$ -	\$ 32,150,000	\$ -	\$ -	\$ -	\$ -	\$ 32,150,000
Ad valorem taxes	1,460,000	550,000	1,615,000	-	2,765,000	-	6,390,000
Franchise	2,200,000	-	-	-	-	-	2,200,000
Beer and tobacco	65,000	-	-	-	-	-	65,000
Licenses and permits	2,169,200	3,000	-	-	-	-	2,172,200
Intergovernmental revenues	-	3,946,398	-	-	-	-	3,946,398
Fines and forfeitures	306,700	-	-	-	-	-	306,700
Charges for services	311,900	1,427,190	-	-	-	-	1,739,090
Contributions	-	512,529	-	-	-	-	512,529
Utility revenues	-	-	-	-	12,958,000	-	12,958,000
Airport	-	-	-	-	1,069,100	-	1,069,100
Insurance	-	-	-	-	-	502,740	502,740
Other revenues	773,000	-	-	-	4,425	275,000	1,052,425
Total revenues	7,283,800	38,589,117	1,615,000	-	16,796,525	777,740	65,064,182
Expenditures							
Administration	942,564	-	-	-	-	-	942,564
Finance	1,004,219	-	-	-	-	-	1,004,219
Data processing	715,141	-	-	-	-	-	715,141
Purchasing	357,159	-	-	-	-	-	357,159
Legal	523,077	-	-	-	-	-	523,077
Building safety & permits	1,008,331	-	-	-	-	-	1,008,331
Cultural affairs	560,187	-	-	-	-	-	560,187
Civil service	108,402	-	-	-	-	-	108,402
Human resources	476,389	-	-	-	-	-	476,389
City marshal	226,247	-	-	-	-	-	226,247
City prosecutor	354,897	-	-	-	-	-	354,897
Planning	464,879	-	-	-	-	-	464,879
City court of East St. Tammany	365,050	-	-	-	-	-	365,050
City council	921,353	-	-	-	-	-	921,353
Engineering	-	808,114	-	-	-	-	808,114
Public works administration	-	4,432,160	-	-	-	-	4,432,160
Vehicle maintenance	-	819,167	-	-	-	-	819,167
Streets, bridges & drainage	-	3,146,211	-	-	-	-	3,146,211
General maintenance	-	1,124,099	-	-	-	-	1,124,099
Electrical	-	284,107	-	-	-	-	284,107
Parks and Recreation	-	2,703,945	-	-	-	-	2,703,945
Police	-	15,192,757	-	-	-	-	15,192,757
Corrections	-	1,360,728	-	-	-	-	1,360,728
Regional training academy	-	405,275	-	-	-	-	405,275
Animal control	-	608,982	-	-	-	-	608,982
CDBG Administration	-	40,000	-	-	-	-	40,000
Slidell business campus	-	1,444,272	-	-	-	-	1,444,272
Grants & Donations	-	3,143,916	-	-	-	-	3,143,916
Home elevations - HMGF	-	-	-	-	-	-	-
Utilities administration	-	-	-	-	6,360,707	-	6,360,707
Wastewater treatment	-	-	-	-	2,062,903	-	2,062,903
Wastewater collection	-	-	-	-	1,579,683	-	1,579,683
Water maintenance	-	-	-	-	2,600,485	-	2,600,485
Airport	-	-	-	-	1,175,509	-	1,175,509
Insurance	-	-	-	-	-	1,403,860	1,403,860
Debt service	-	-	2,705,000	-	1,236,472	-	3,941,472
Capital outlay	-	1,102,790	-	746,105	549,040	-	2,397,935
Total expenditures	8,027,895	36,616,523	2,705,000	746,105	15,564,799	1,403,860	65,064,182
Excess (deficiency) of revenues over expenditures	(742,095)	1,972,594	(1,090,000)	(746,105)	1,231,726	(626,120)	-
Other financing sources (uses)							
Transfer in	933,300	12,869,493	1,090,000	746,105	104,484	626,120	16,369,502
Transfer out	(191,205)	(14,842,087)	-	-	(1,336,210)	-	(16,369,502)
Inception of lease	-	-	-	-	-	-	-
Bond proceeds	-	-	-	-	-	-	-
Total other financing sources (uses)	742,095	(1,972,594)	1,090,000	746,105	(1,231,726)	626,120	-
Net change in fund balance	-	-	-	-	-	-	-
Fund balance, beginning of year	7,396,148	21,598,388	3,809,437	513,734	57,428,108	2,321,202	93,067,017
Fund balance, end of year	\$ 7,396,148	\$ 21,598,388	\$ 3,809,437	\$ 513,734	\$ 57,428,108	\$ 2,321,202	\$ 93,067,017

Budget Message
2026 Adopted Budget





The City of Slidell

P.O. Box 828, Slidell, Louisiana 70459
Telephone (985) 646-4333
Fax (985) 646-4209

BILL BORCHERT
MAYOR

March 31, 2025

Honorable Council Members and citizens of the City of Slidell:

I respectfully submit the following proposed balanced budget for the City of Slidell (the "City") for the year ending June 30, 2026, for your review.

Total budgeted revenues for operations are \$65.06 million and budgeted expenditures are \$65.06 million. In comparison, the total budgeted revenues and expenditures for operations were \$75.23 million in the 2025 Originally Adopted Budget. This is \$10.17 million or 9.53% decrease is due to a decrease in grant funding. The 2025 budget had \$4.60 million in carry-forward from prior years to be used on one-time expenditures.

Sales tax collections represent approximately 49.41% of our annual revenue and 52.60% of our annual recurring revenues. In the past four years, the City has seen record-breaking sales tax collections. However, the administration has always believed this upward trend was not sustainable. In fiscal year 2024 and 2025, it began to decline and level off. The City saw a slight reduction in sales tax collections in fiscal year 2024 resulting in a 0.29% decrease when compared to fiscal year 2023. The collections in 2024 were \$3.35 million greater than the budget due to the Administration taking a conservative approach. The Administration has continued to take a fiscally responsible budget approach while continuing to provide high quality services to our citizens. In the first seven months of fiscal year 2025 the Administration saw another decline of approximately 2.04% when compared to the same period in fiscal year 2024 the projections of sales tax are 2.45% higher than the 2025 budget. While collections are currently exceeding budgeted expectations, the City has decided to reduce the 2026 sales tax projections in response to the ongoing downward trend. The Administration will continue to closely monitor sales tax collections and then recommend adjustments as appropriate.

Our City employees are our greatest asset, and their hard work and dedication should be acknowledged through fair and competitive salary increases that reflect their contributions. Competitive salary increases are essential to keeping employees motivated, engaged and committed to delivering the best services to the residents and business of our City. Recognizing our hard-working Team Slidell employees with fair compensation improves retention and productivity. For that reason, I am proposing a two-step increase for all municipal employees, which includes classified, unclassified and elected officials at a cost of \$400,000. The City will also be increasing the water production, treatment, and distribution and wastewater collection and treatment, hazmat and pesticide annual certification pay, by an additional \$40,000.

The Police department will be presenting a new pay plan for the approval of the civil service board and council, with the goal of enhancing public safety salaries, restructuring pay scales and positions while ensuring competitiveness with the region. The police pay plan includes an average 9.71% adjustment to all salaries, with an estimated cost of \$1,391,925. The police pay plan is a strategic move to impact recruitment and support the department's retention goals.

Our hard-working, compassionate, and dedicated City residents are the heart of our community. They make our community a better place for everyone and are truly what makes our City thrive. Therefore, I am proposing additional funding, \$94,000, toward initiatives that promote community togetherness and enhance the overall quality of life for residents through additional spring and fall City's Bayou Jams Concert series and the City Bayou Christmas. Bayou Jam Concert series and Bayou Christmas offer a fun, family-environment that encourages social interaction.

Property insurance for our buildings has been projected to increase by 15% or \$230,000 in the 2026 Proposed Budget when compared to 2025. Flood and other insurance (general liability, inland equipment, etc.) are budgeted to increase between 10% and 20% for an additional \$187,000 in the proposed budget. These increases are directly related to the numerous disasters experienced throughout the southern region of the United States in recent years.

As the Council knows, the City moved to a fully insured workers compensation plan as of January 1, 2025, at a cost of \$950,000 with the assurance that a fully insured plan provides predictable premium payments while reducing the risk of unexpectedly large claims. As part of this plan the City is expecting to receive a dividend payment estimated at \$117,000 for year one.

Additional economic challenges in residential and business developments are expected to increase due to property flood insurance, as well as flood plain elevation requirements. The City has worked hard to maintain the current CRS ratings of 6. This CRS rating of 6 saves property owners with NFIP policies 20% of their premium costs.

The city has invested significant capital infrastructure funding for water and sewer services along the east and west corridors of interstate 10. These infrastructure improvements will encourage economic development along this mostly underdeveloped corridor. These areas continue to demonstrate commercial development interest since these projects have been initiated.

Capital Projects

The City's proposed capital budget and capital improvement program for fiscal year 2026, as well as the status of all unexpended capital appropriations is presented in the Capital Budget section of this report. With numerous projects at various stages of development from prior years, the City is committed to completing these ongoing initiatives while continuing to advance new projects through the design and development phase.

In the Proposed 2026 Budget, we have allocated \$2.39 million for new capital improvement projects. Capital expenditures include \$746,105 for governmental expenditures, \$913,100 allocated for public safety, \$189,690 for Ducksworth Park improvements, and \$549,040 for Utilities projects.

Governmental capital projects include \$100,000 set aside for future election costs, and \$230,000 for the purchase of land on Orange St. to build a retention pond. The City also plans to purchase new software for the engineering department at a cost of \$20,500 to help track projects, communicate with contractors, and manage schedules and budgets. The City will be providing the Recreation Department through Keep Slidell Beautiful with \$20,000 for glass recycling. This project will allow citizens to bring their used glass products to a centralized location to be

recycled which benefits our environment. The City is investing \$75,000 in airport upgrades to enhance infrastructure and improve overall operations. This funding will be overseen by our new Airport Director, who will lead the initiative to modernize and spur economic development to move the airport forward. These improvements aim to boost efficiency, support future growth, and enhance the travel experience for passengers. Finally, the City will allocate in its annual maintenance programs for 2026, \$125,605 for concrete, \$55,000 for asphalt and \$120,000 for drainage.

Public safety projects include \$50,000 for enterprise lease costs, \$72,000 for body worn cameras, and the remaining \$791,100 will be set aside in undesignated for future projects or allocations.

Utilities capital projects include \$100,000 for enterprise lease payments, \$100,000 for water annual maintenance, \$250,000 for sewer annual maintenance, and \$99,040 for lift station rehabilitations.

Distinguished Budget Presentation

The Finance department is striving to maintain the nation's highest professional recognition by submitting its fiscal year 2026 Budget for the "Distinguished Budget Presentation Award" from the Government Finance Officers Association (GFOA) of the United States and Canada for the fourth year. To receive this award, a government must publish a budget document that meets stringent program criteria such as a policy document, an operations guide, a financial plan and a communications device.

Conclusion

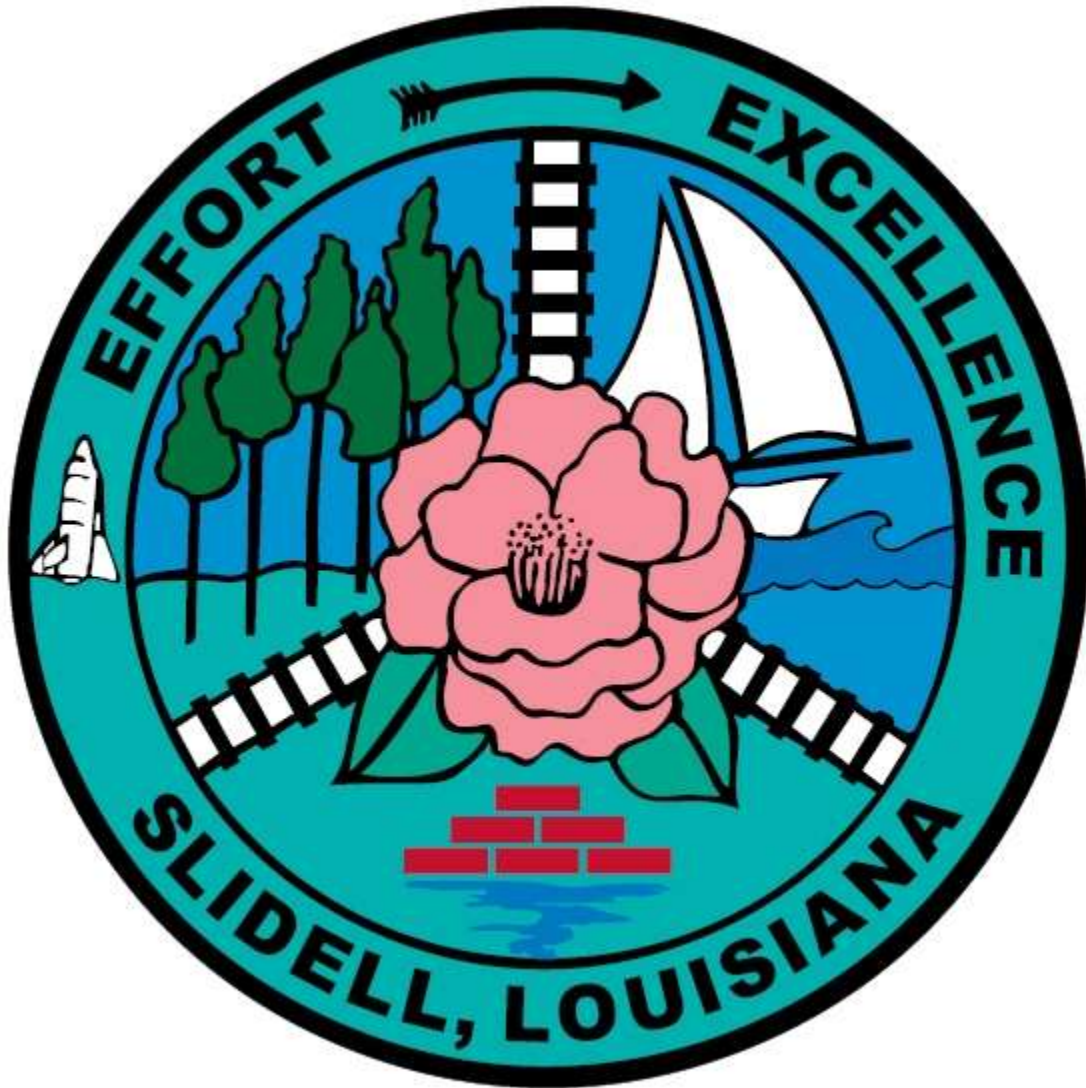
I am pleased to submit this balanced budget. This could not have been accomplished without the joint effort and support from each department. We continue to be conservative in our budgeting practices while still allowing us to provide the highest quality of services to our citizens.

Thank you in advance for your continued support of this Administration. My staff and I stand ready to answer any questions you may have.

Respectfully yours,

Bill Borchert
Mayor

Budget Award
2026 Adopted Budget





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Slidell
Louisiana**

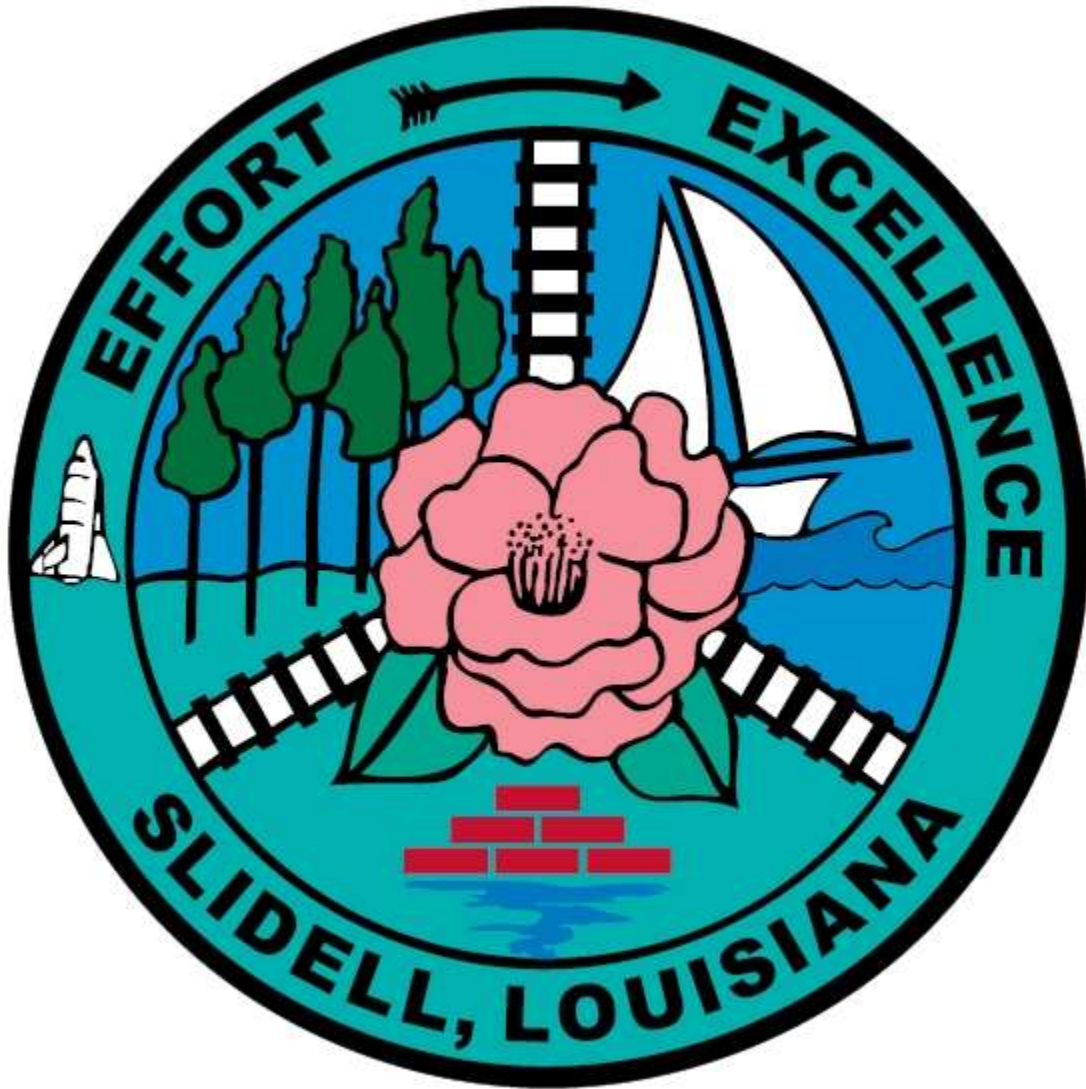
For the Fiscal Year Beginning

July 01, 2024

Christopher P. Morrill

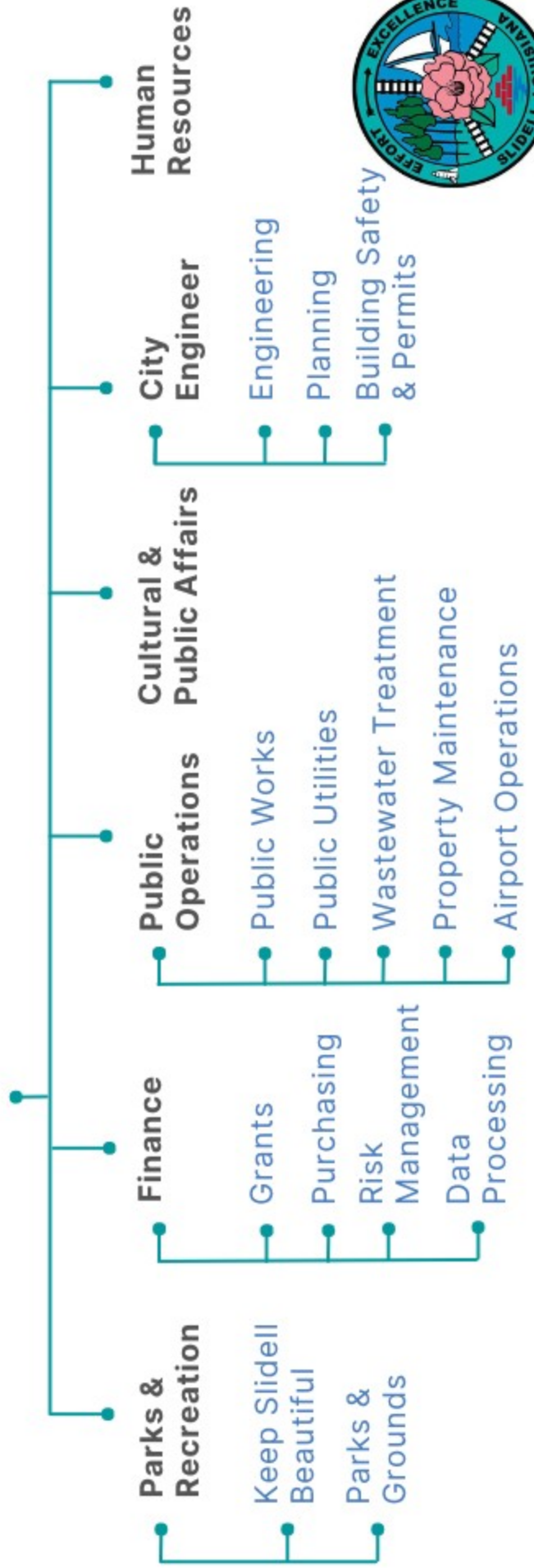
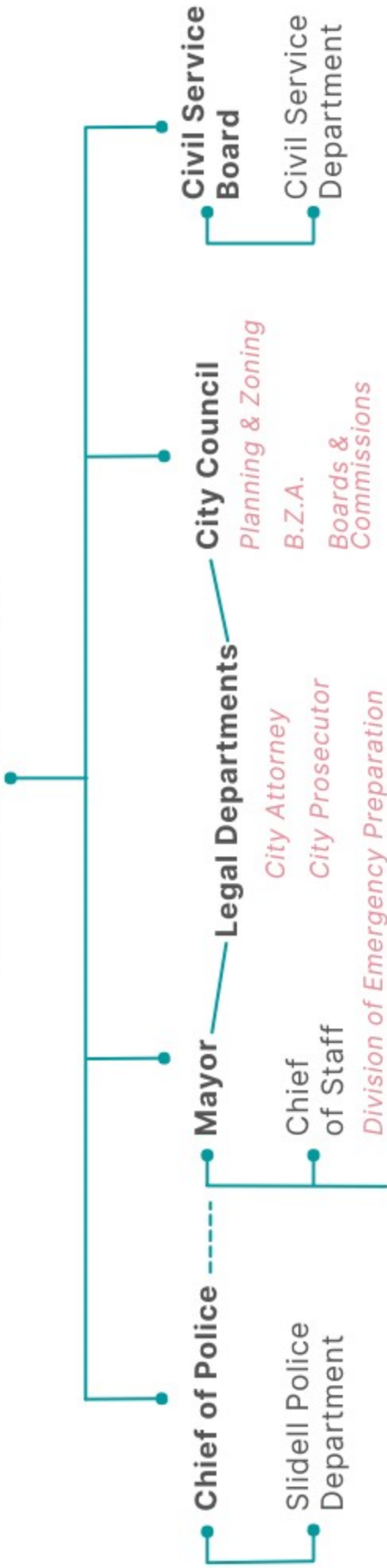
Executive Director

Organization and Community Profile
2026 Adopted Budget



Government of the City of Slidell Organization Plan

Citizens of Slidell



**City of Slidell
2026 Adopted Budget
Organization and Community Profile**



Form of Government

The City of Slidell is a local governmental subdivision which operates under a home rule charter specifying a mayor council form of government. Under this form of government there is the legislative branch embodied by the City Council and the executive officer or Mayor.

**Mayor of Slidell
Bill Borchert
Executive Branch**



As the Executive Officer of the City of Slidell, the Mayor sets municipal policies and provides leadership, vision and direction for Slidell City Government. The Mayor is also the City's chief representative for all economic development projects and interactions among municipal, state and federal agencies. As Slidell's primary political leader, the Mayor is also the City's chief spokesman and public relations official.



**City of Slidell
2026 Adopted Budget
Organization and Community Profile (continued)**

**City of Slidell
Legislative Branch
Slidell City Council**

The City Council is comprised of nine members, seven of whom are elected from districts, and two at-large, while one at-large is currently vacant. Each member serves a four-year term and is limited to two consecutive terms. As the legislative branch of City government, the Council has the responsibility to enact laws, make policy, and appropriate funds. Prior to the enactment of any type of legislation, the Council conducts a public hearing at a Council meeting on the issue to offer citizens the opportunity to comment. The Council has regularly scheduled meetings on the second and fourth Tuesday of each month. Special meetings are also held as needed if an emergency or special circumstances occur. The City Council encourages citizens to attend these meetings and express their views on current agenda topics.

The City Council members are as follows:



Jeff Burgoyne
Councilman-at-Large
Elected: 2022
Term Expires: 2026

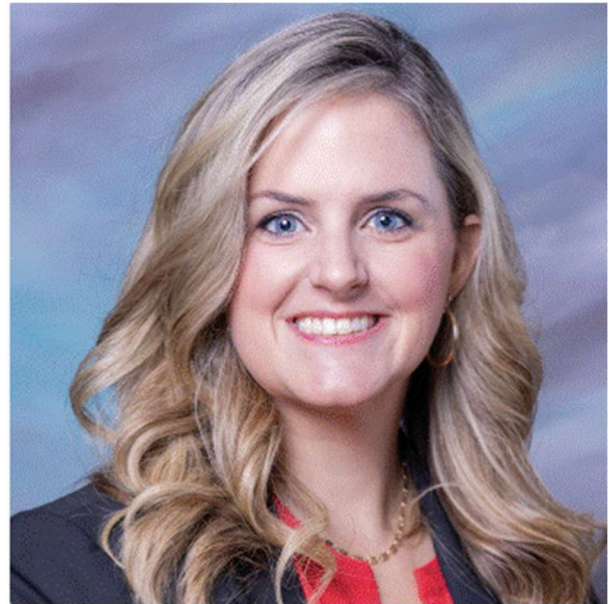


Leslie Denham
Councilwoman District A
Elected: 2018
Term Expires: 2026

**City of Slidell
2026 Adopted Budget
Organization and Community Profile (continued)**



David Dunham
Councilman District B
Elected: 2018
Term Expires: 2026



Megan Haggerty
Councilwoman District C
Elected: 2022
Term Expires: 2026



Nick DiSanti
Councilman District D
Elected: 2022
Term Expires: 2026

**City of Slidell
2026 Adopted Budget
Organization and Community Profile (continued)**



Kenny Tamborella
Councilman District E
Elected: 2018
Term Expires: 2026



Trey Brownfield
Councilman District F
Elected: 2022
Term Expires: 2026



Cindi King
Councilwoman District G
Elected: 2018
Term Expires: 2026

City of Slidell
2026 Adopted Budget
Organization and Community Profile (continued)

City of Slidell Police Department:



The City has an elected Chief of Police, Randy Fandal, who serves a four-year term and is limited to two consecutive terms. Chief Fandal is currently in his second term.

The mission of the Slidell Police Department is to enhance the quality of life in the City of Slidell by working cooperatively with the public and within the framework of the U.S. Constitution to enforce the laws, preserve the peace, reduce fear and provide for a safe environment.

The Slidell Police Department is nationally accredited, having first achieved this distinction in 1995.

City History

Slidell, Louisiana was founded around 1882 during construction of a major new railroad from New Orleans to Meridian, Mississippi, connecting there with Cincinnati, Ohio and eventually with New York, NY. The New Orleans and Northeastern (n.o.n.e.) Railroad established a building camp at first high ground north of Lake Pontchartrain which eventually grew into the city. Slidell was chartered as a town in 1888 by the Louisiana legislature.

Sometime prior to Slidell's formal incorporation in 1888, its first streets were laid out in a grid pattern, mostly east of the railroad, running three blocks along the road by four blocks deep. Bonfouca Street, now Bayou Lane, lay in the short stretch between the railroad and the bayou. East of the tracks, the north-south streets were Bayou (now Front), First, Second, Third and Fourth. The east-west streets were Fremaux, Erlanger, Bouscaren and Cousin.

In the thirty or so years after its founding, Slidell developed a creosote plant, one of the country's largest brick manufacturing facilities, a large lumber mill and a shipyard. The Slidell shipyard contributed significantly to the national effort in both World Wars. Slidell residents worked in New Orleans ship, tank and airplane construction during World War II.

In the 1960's, Slidell began to assume its modern profile as the middle of three local sites in NASA's lunar landing program: Michoud assembly facility in New Orleans, the computer facility in Slidell, and the Mississippi test facility in Hancock County, Mississippi.

Slidell is located at the southeastern tip of St. Tammany Parish in Louisiana's famous Ozone Belt. It is about three miles from the north shore of Lake Pontchartrain and is surrounded by rivers and

City of Slidell 2026 Adopted Budget Organization and Community Profile (continued)

bayous. The largest municipality in the parish, Slidell, has grown from a population of 364 in 1890 to an estimated 28,582 in 2024 while the greater Slidell area population is approximately 110,000. Today, Slidell continues to deal with urban planning and growth, of preserving a sense of present and past, while accommodating an ever-increasing number of residents.



The Slidell Museum is located inside the old Town Hall & Marshall's Office, the museum displays photographs, collections, and memorabilia on the history of Slidell. The friendly and helpful staff love to share interesting stories reflecting Slidell's rich history and heritage. Tours are both educational and entertaining, drawing visitors from all over, including many international visitors. This is a fantastic way to spend some quality time with family and friends, or just a quiet afternoon in a relaxing atmosphere.

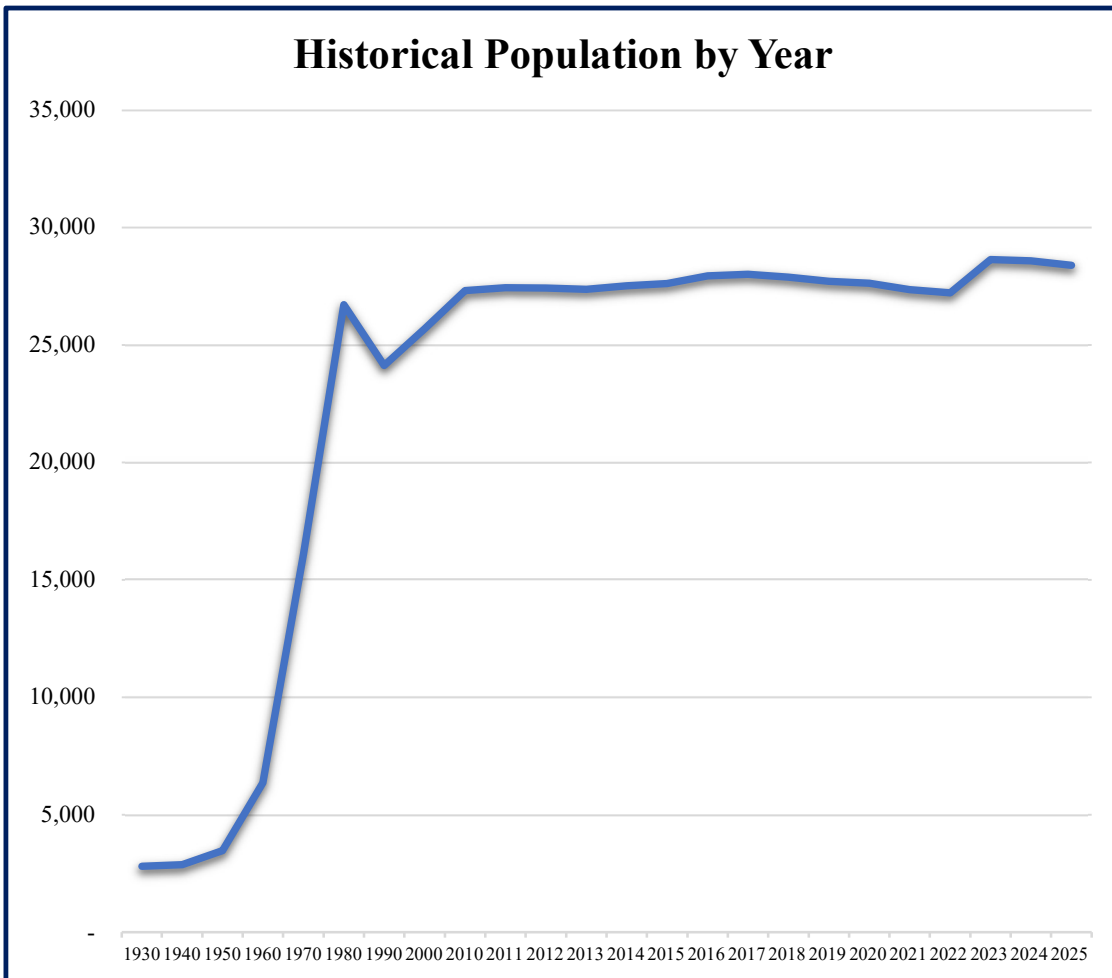
The second floor of the building is home to Slidell's Mardi Gras Museum, which houses a collection of over 800 pieces of Carnival memorabilia—dresses, costumes, scepters, goblets and throws, and historical scrapbooks of past kings and queens. This is an excellent place to visit with out-of-town guests who may not have had the opportunity to experience Mardi Gras firsthand.



**City of Slidell
2026 Adopted Budget
Organization and Community Profile (continued)**

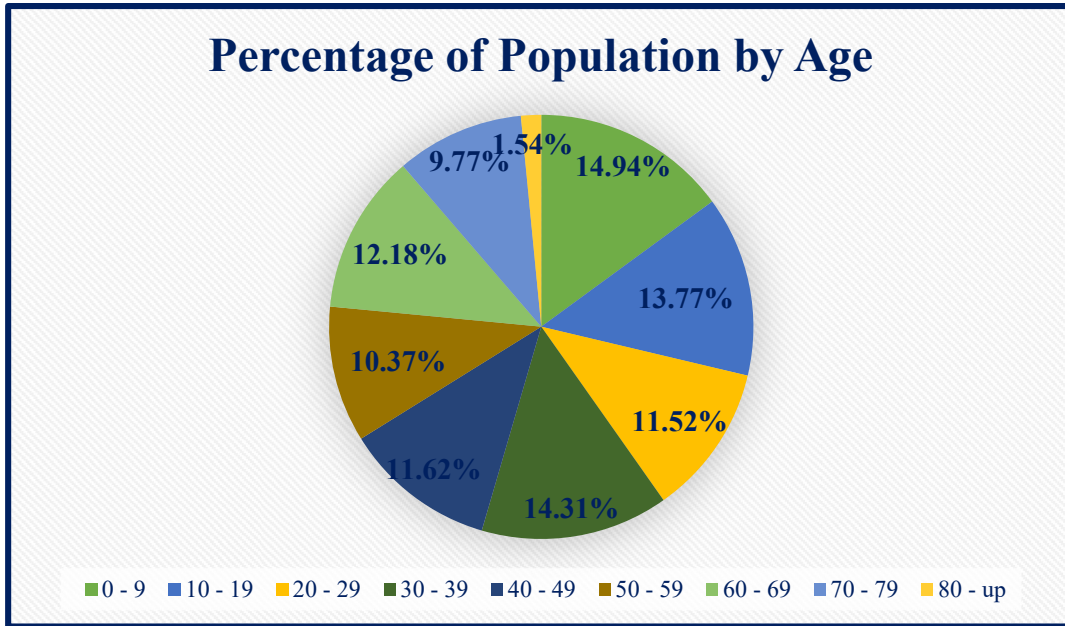
Demographics

The City of Slidell has an estimated population of 28,387 as of 2025 making it the 16th largest city in the State of Louisiana and the largest city within St. Tammany Parish. The City is currently declining at a rate of 0.21% annually and its population has decreased by 1.07% since the most recent census. The following is a chart showing the City of Slidell's historical population by year:



**City of Slidell
2026 Adopted Budget
Organization and Community Profile (continued)**

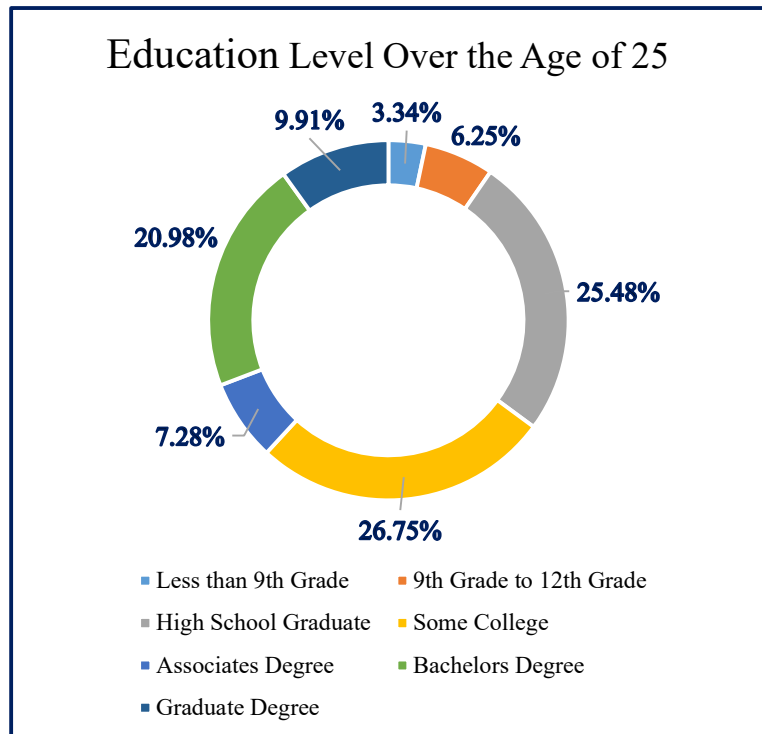
The City’s population is approximately 52.27% female and 47.73% male. The median age in Slidell is 38.6 years, 38 years for males and 39.1 years for females. 66.15% of the population is 49 years of age or younger. The following chart depicts the percentage of the City’s population by age:



This chart illustrates the percentage of education levels for citizens over 25:

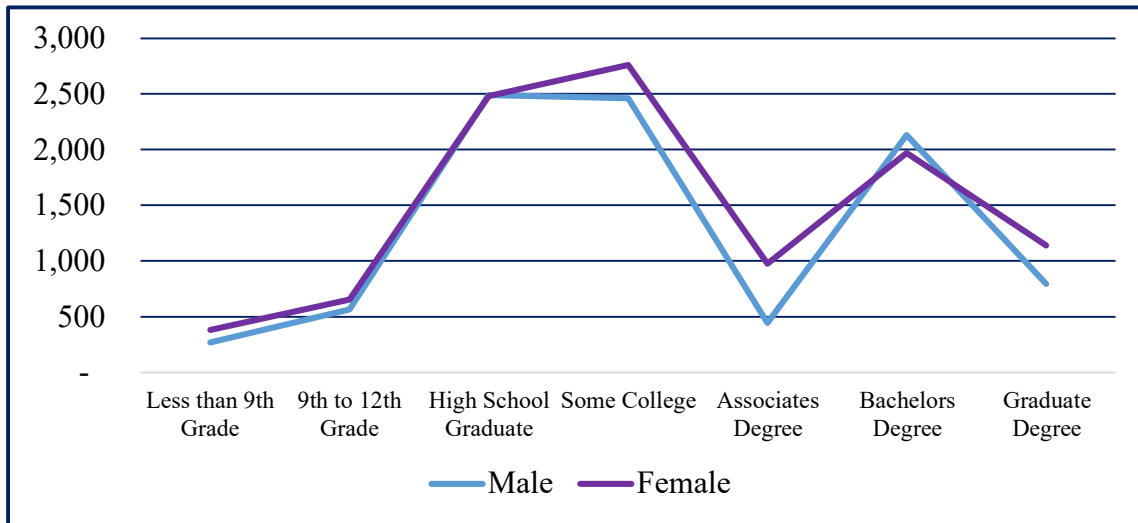
Of those aged 25 or more, 90.40% have a high school, or equivalent, diploma. While 38.17% of the population of age 25 or greater have obtained an associate’s degree or higher.

The City is included in St. Tammany Parish Public School System which is a highly rated, public school district from Pre-K to 12th grade. St. Tammany Parish School System is committed to providing a caring and safe environment for learning, a challenging and relevant curriculum, innovative instruction, and solid student achievement.

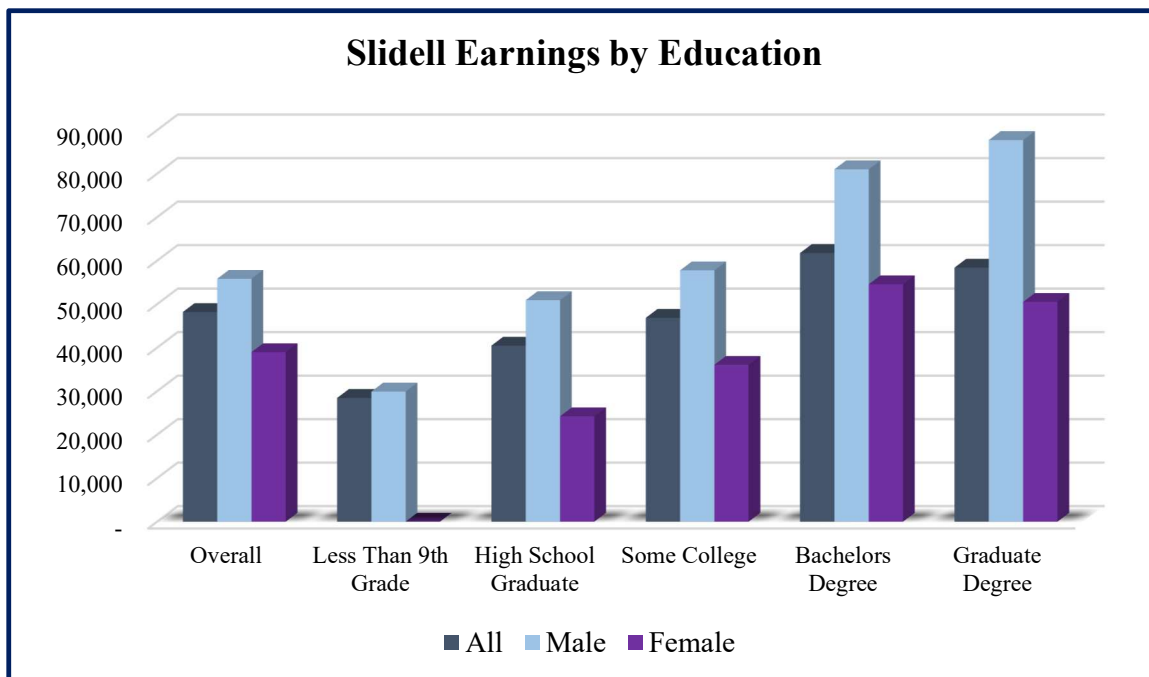


City of Slidell 2026 Adopted Budget Organization and Community Profile (continued)

The chart below illustrates Slidell Educational attainment by sex:

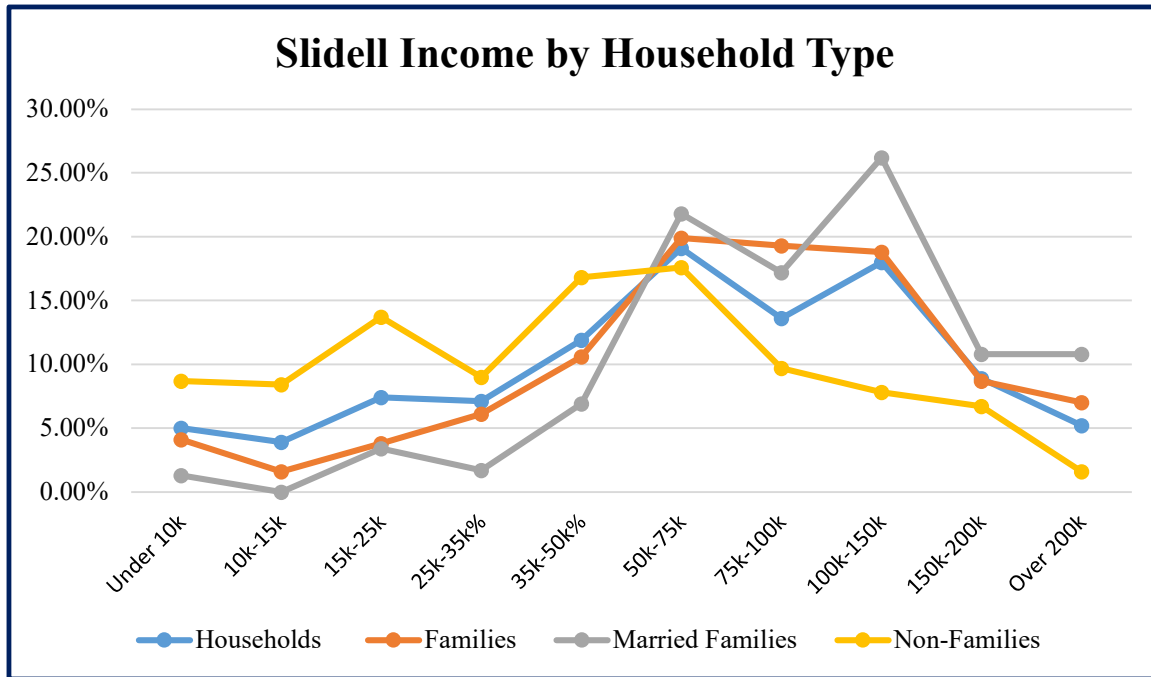


The average earnings for individual residents in the City is \$48,191, while males average earnings is \$55,821 and females is \$38,958. This chart illustrates the earnings by education categorized by male and female:



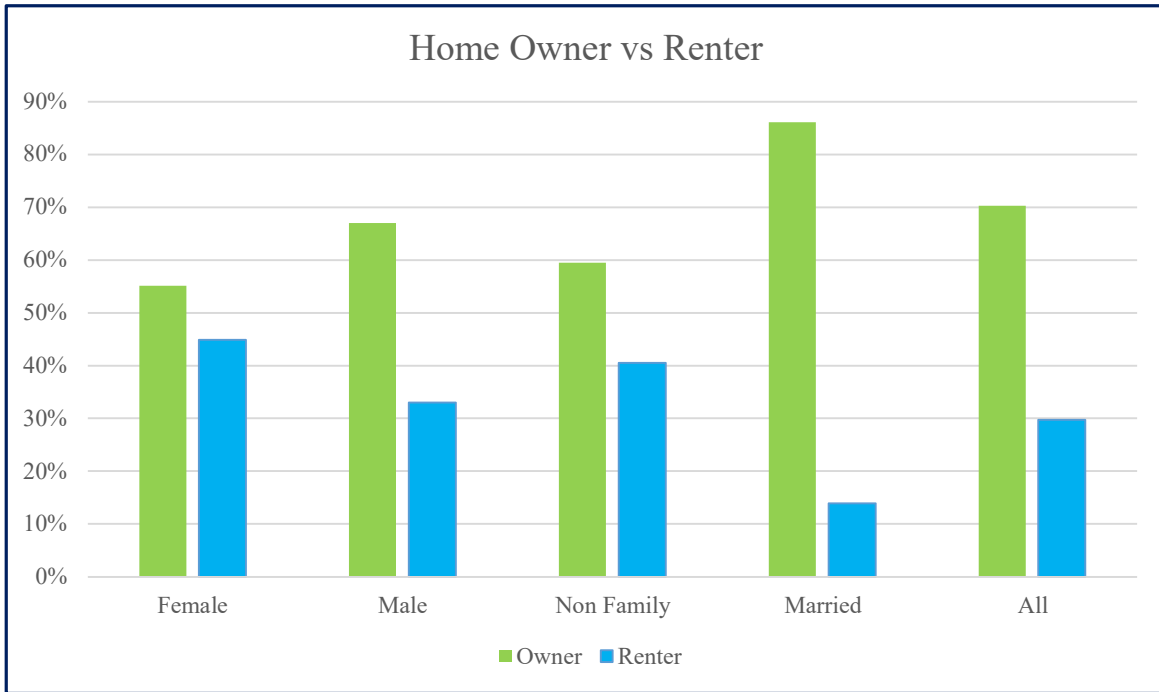
**City of Slidell
2026 Adopted Budget
Organization and Community Profile (continued)**

The average household income for families, married families, and non-families are \$80,330, \$94,935 and \$44,756, respectively. This chart illustrates the percentage of earnings by household type:



Approximately 70% of Slidell residents own their home while 30% are renting. This approximates Slidell homeownership when compared to the prior year's. The chart on the next page illustrates the percentage between homeowners and renters between female, male, non-family, and married:

**City of Slidell
2026 Adopted Budget
Organization and Community Profile (continued)**



The ethnic diversity of the residents of the City compared to the state are as illustrated in the chart below:

	<u>City of Slidell</u>	<u>Louisiana</u>
White	63.31%	57.97%
Black or African American	20.58%	31.05%
Two or more races	9.53%	6.27%
Asian	2.05%	1.73%
Other	4.53%	2.98%

Sources: US Census Bureau, Population Estimates, ACS 5-Year survey.

Local Economy

The City is uniquely located at the intersection of 3 interstates – Interstate 10, 12 and 59. The City is primarily a residential area that continues to benefit from the population growth (primarily in un-incorporated Slidell) and commercial development (primarily in the incorporated areas of Slidell). Due to its proximity to the south shore of Lake Pontchartrain and the Mississippi Gulf Coast regions, residents have access to broad and diverse employment opportunities. The City’s transportation accessibility, low business costs, availability of labor, superb school systems, excellent fire protection services, outstanding police services and first-rate medical facilities encourage continued growth.

City of Slidell
2026 Adopted Budget
Organization and Community Profile (continued)

The estimated average unemployment rate during fiscal year 2024 for the City and State are 4.4% and 4.6%, respectively. Currently, an estimated 15.39% of Slidell citizens are below the poverty rate. The average household income in the City is \$83,948 and the cost of living is approximately 4% and 13% lower than the state and national average, respectively.

The City has traditionally served as a retail center for the unincorporated areas of southeastern St. Tammany Parish. Recent commercial development in the surrounding communities took shoppers away from the City resulting in stagnant growth from 2009 to 2013 for sales tax revenue, which is the City's major revenue source. Due to the opening of a major new shopping center located in the Fremaux Economic Development District in March 2014, and the significant growth in small business from 2019 to current, the City is attracting many shoppers to return to Slidell as a shopping destination.

The City saw a surge in sales tax revenues in fiscal years 2021 and 2022. It is believed that COVID 19 restrictions encouraged citizens to buy locally. Employees were working from home and therefore utilizing the city's resources. Also, during this time the nation was hit hard by inflation increases of 4.70% and 8.00%, respectively. However, the city saw a downward trend in these revenues. In 2023 and 2024 sales tax revenues decreased by 1.61% and 0.29%, respectively. The City is estimating approximately another 2% decline in 2025. This decline is believed to be caused by the end of COVID-19 restrictions and due to the inflation adjustments peaking in 2022. Nonetheless, the current sales tax revenues remain approximately 25% higher than before the pandemic.

Economic Development

The City of Slidell has successfully attracted developers and corporations to bring their goods and services to the city to reinforce economic health, ensuring overall quality of life, creating jobs, and demonstrating the city's strong support for business and economic sustainability. Recent examples of economic development growth include:

Healthcare Expansion

A landmark development was the unveiling of Slidell Memorial Hospital's \$52 million Surgical Services and Patient Care Tower. This three-story, over 60,000-square-foot facility introduced advanced operating suites, an Intensive Care Unit, and private patient rooms adaptable for airborne illness treatment. The investment also included cutting-edge technology, such as the da Vinci 5 surgical robot, positioning Slidell as a regional leader in healthcare services. This expansion not only improved healthcare quality but also created numerous high-quality positions in the medical and information technology sectors and beyond.

Manufacturing Growth

Beier Integrated Systems, a Slidell-based manufacturer, announced a \$1.8 million expansion of its operations. The project involved adding 15,000 square feet to their existing facility, retaining over 30 jobs, and anticipating the creation of up to 10 new full-time jobs. With average salaries of approximately \$80,000, these new roles will further invigorate the local economy and reinforce Slidell's pro-economic development ethos.

City of Slidell
2026 Adopted Budget
Organization and Community Profile (continued)

Beier Integrated Systems is a 79-year-old company and is one of the oldest marine electronic companies in the country. Beier Integrated Systems is the leader in “new build” vessel marine electronic installations. They can perform the most complicated and demanding installations in the industry, from dynamic positioning, power management, engine room automation, navigation and communication systems. All installations start with their engineering department producing the drawings for the equipment layout and interfacing, based on the customer’s needs and the equipment manufactures recommendations.

Strategic Economic Planning

The City’s partnership with Retail Strategies continues to grow – Their sister company, Retail Academy, hosted a regional workshop to inform and guide community stakeholders, business leaders, and elected officials on the retail industry and recruitment best practices. As part of the strategic program, Retail Academy provides communities with a market analysis that outlines a custom trade area using mobile tracking data. Based on demographics within the trade area, a targeted list of retail and restaurant brands is delivered. Attendees also have access to online training, a resource library full of retail and real estate assets, and quarterly check-ins with the Retail Academy team. St. Tammany Economic Development Corporation (STEDC) staff will leverage the extensive knowledge and experience of Retail Strategies to bolster their overall business attraction and marketing program released earlier this year.

Commercial and Retail Development

A major priority project has been the redevelopment of the former Northshore Square mall. The first step in its redevelopment was signaled when a request for proposals seeking qualified consultants to develop a comprehensive redevelopment plan for the Northshore Square property was released on behalf of the City by STEDC. This property is a key asset in the region, and the City envisions its transformation into a vibrant, economically sustainable, and community-oriented development that aligns with St. Tammany’s economic development goals. The redevelopment plan will address the economic, social, and environmental needs of the community, leveraging the region’s assets to promote sustainable development and smart growth practices ultimately bringing the property back to its highest and best use.

Woodcrest Capital acquired the Stirling Slidell Centre, a 333,489-square-foot shopping center last year. This three-building complex is anchored by prominent retailers such as Academy Sports & Outdoors and Ross Dress for Less, and includes outparcels like IHOP and Sonic Drive-In. Woodcrest Capital's acquisition signals a strong commitment to revitalizing the local retail landscape by attracting new businesses and filling available commercial spaces. Their approach includes offering flexible lease terms to accommodate a diverse range of tenants, from traditional retail storefronts and restaurants to offices and medical service providers. This strategic investment not only enhances the shopping experience for residents but also stimulates economic growth and job creation in the Slidell community, reinforcing the city's position as a thriving commercial hub.

Small Business Support and Infrastructure Improvements

Slidell maintained its focus on supporting small businesses through initiatives like the Slidell Small Business Incubator and the Slidell Main Street Program. These programs offered resources,

City of Slidell
2026 Adopted Budget
Organization and Community Profile (continued)

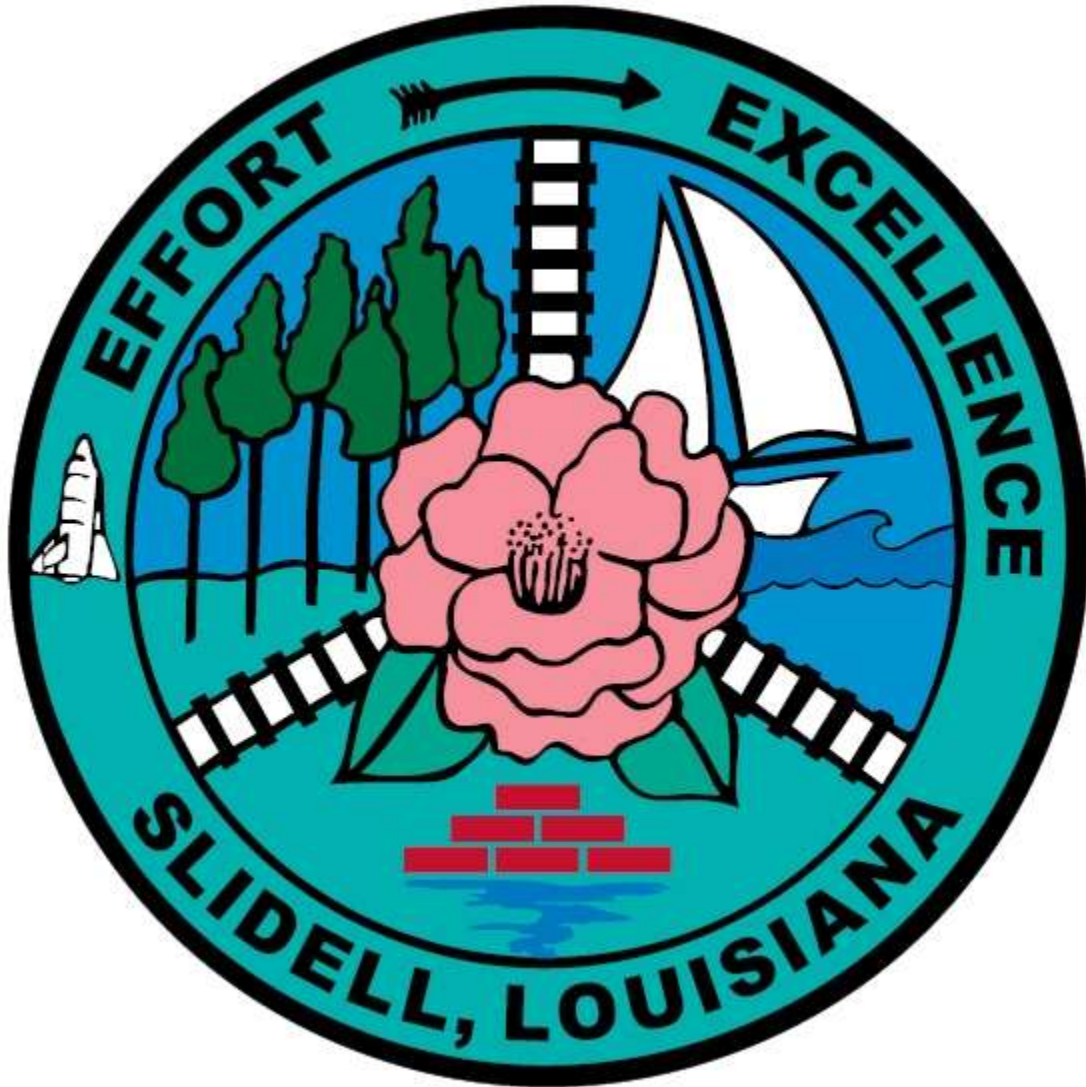
mentorship, and networking opportunities, fostering entrepreneurship and economic diversity. Additionally, investments in infrastructure, including road enhancements and utility upgrades, facilitated business expansion and improved connectivity within the city.

STEDC continues to drive interest in strategic sites within and adjacent to City limits in service of growing the Slidell business community and quality job opportunities. STEDC staff maintains a fruitful partnership with the Slidell Planning Department to critically analyze properties primed for development and assist businesses interested in being annexed into City limits. Slidell Planning staff also utilizes STEDC staff when approached by existing and new businesses in need of technical assistance and resources outside their scope of work.

One example of this partnership revolves around an anticipated expansion in 2026 by Textron. The expansion will spur major economic and job growth in Slidell, specifically along the Hwy. 11 corridor. STEDC, City officials, and DOTD have partnered to execute a traffic corridor study in anticipation of infrastructure improvements needed along Hwy. 11 near Textron's Stone Road facility. The study is currently underway and will be completed later this year.

These collective efforts showcased Slidell's dedication to economic development, job creation, and the enhancement of residents' quality of life, solidifying the city's reputation as a supportive and sustainable environment for businesses and the community.

Strategic Planning
2026 Adopted Budget



City of Slidell

2026 Adopted Budget

Strategic Planning

This Strategic Plan is intended to be a dynamic guide – one that responds to changing needs and conditions. To achieve the vision, principles, and goals, the City and other entities will need to take a variety of actions over time, to monitor the effectiveness of those actions, and to periodically amend the Plan. Changes to the Plan should be consistent with the overall vision of the Plan and its guiding principles.

The City’s strategic planning involved outlining desired outcomes, then developing goals and objectives to strengthen the City in multiple focus areas.

The City continues to adhere to the following guiding principles when it comes to strategic planning:

1. Land Use – Encourage smart growth, redevelopment, and reuse.
2. Housing – Accommodate residential needs for city’s workers and families.
3. Transportation and Infrastructure – Improve safety, connectivity, and accessibility.
4. Workforce and Economic Development – Building and maintaining a successful business climate and workforce talent and a focus on geographic assets as primary strengths.
5. Public Health and Safety – Ensure that Slidell remains a safe and healthy place for all with a focus on policing and community relations.
6. Well-Managed Government – Ensure efficient, effective, accountable, responsive, inclusive and customer focused for all.

Department directors should provide the Finance Department an annual review of the strategic plan related activities prior to the initiation of the budget process each year. The annual review is intended to:

- Measure success in achieving Plan principles, and goals through its actions;
- Propose actions to be pursued under the coming year's budget;
- List development actions which affect the Plan's provisions;
- Consider input from the public and other service providers; and
- Identify obstacles and opportunities to better implement the Plan.

This annual review should include statements identifying that respective departments' progress on listed actions, the impact of these actions on service provision, and proposed adjustments to the list of actions to better achieve the Plan's vision, principles, and goals. The annual review will be used as a tool to help the City Council set budgetary priorities.

The annual budget is one of the most potent tools for plan implementation because it sets priorities for action each year. Capital and operational funding decisions should directly reflect the principles and goals of this Plan. The Plan should serve as the basis for recommended work programs and as a focus for discussion of priorities from year to year. The City should review the Plan implementation program and recommend appropriate actions to achieve the Plan principles and goals. If specific actions are not funded, the City should evaluate whether they should be deferred

City of Slidell 2026 Adopted Budget Strategic Planning (continued)

or omitted from the Plan implementation program. When there is a conflict between budget priorities and Plan principles or goals, the City should consider whether the specific principles or goals remain valid. When resources are limited, the strategic plan helps prioritize spending by asking which investments supports the City's goals.

The City's capital improvements plan (CIP) allocates funds for public improvements that are critical to achieve the Strategic Plan's vision. The CIP should be updated annually to identify and estimate costs of improvements needed to serve anticipated growth and include:

- Projects needed to resolve deficiencies and maintain adequate levels of service for each of the next five years;
- Annual budgets for each project being proposed;
- Funding sources for each project; and
- Establish the time frame to complete each project.

The review process should encourage input from residents, business interests, neighborhood groups, developers, and other community interests.

Strategic Planning is divided into three categories for assessment:

1. Objectives – An objective is the driver which describes the desired outcome that if achieved will further progress in advancing the strategic priorities.
2. Measures – Performance measures are metrics or indicators which assess progress towards meeting the objective.
3. Targets – Serving as a benchmark, targets are established to evaluate the effectiveness of efforts in meeting the objectives.

Department specific performance measures for each strategic priority are included in individual department pages. Selected performance measures from department plans are included in the following pages. These measures highlight an important link in the internal roadmap of progress towards each strategic priority area.

City of Slidell 2026 Adopted Budget Strategic Planning (continued)

Priority: Land Use – Encourage smart growth, redevelopment, and reuse.

Land use planning is the basis for zoning laws that restrict certain developments to protect the environment. Along with that, land use planning helps promote social engagement, enhance the community, conserve resources, and provide considerations for economic, industry, and transportation needs.

Highlights of measures for the Land Use priority area are provided in the following table:

Objective	Measure	Actual 2024	Estimated 2025	Target 2026
Continue updating the City’s development regulations to implement the goals of the 2040 Comprehensive Plan.	Updating Code of Ordinances by chapters	9	9	3
Revise zoning districts to reflect the actual land uses and update zoning map	Zoning Map Update	<i>New measurement</i>	75%	100%
Work with property owners to facilitate redevelopment and reuse of large, commercial developments along Northshore Blvd, Pontchartrain Dr, Old Spanish Trail, and Gause Blvd.	Number of new businesses in these areas	5	7	5
Update site design standards to encourage or require the use of green infrastructure for stormwater management and preservation of the city’s character.	Updating Code of Ordinances provisions	75%	100%	100%

City of Slidell 2026 Adopted Budget Strategic Planning (continued)

Priority: Housing – Accommodate residential needs for the City’s workers and families.

Housing is a comprehensive focus on neighborhood development includes policies for affordable housing, enhancing community relations, and providing opportunities for residents that sustain great neighborhoods.

Affordable housing reduces stress which leads to improvement in both physical and mental health. While the ability to nurture and cultivate great neighborhoods within the City will help keep citizens feeling connected and supported.

Highlights of measures for the Housing priority area are provided in the following table:

Objective	Measure	Actual 2024	Estimated 2025	Targeted 2026
Preserve and increase affordable housing	Number of new affordable housing units available	4	181	50
Maintain a clean city for all residents	Annual Keep Slidell Beautiful Litter Index Rating assessment	<i>New measurement</i>	<i>New measurement</i>	2
Update development regulations to encourage mixed use development and guidance on the use of buffers, design transitions, building scale and other factors	Updating Code of Ordinances provisions	75%	100%	100%
Prevent and create attractive and environmentally sustainable neighborhoods	Percent of nuisance cases resolved within 30 days	>75%	>90%	>90%
Work with developers and the state to increase availability of Low-Income Housing Tax Credit (LIHTC) funds within the city	Number of developers reached	3	5	5
Foster neighborhood driven revitalization and improvement	Number of Neighborhood grants awarded to economically disadvantaged communities for improvement projects such as art and beautification, parks and public safety	1	2	2

City of Slidell 2026 Adopted Budget Strategic Planning (continued)

Transportation and Infrastructure – Improve safety, connectivity, and accessibility.

Transportation and Infrastructure is a priority for the City as it provides connectivity within the City. Infrastructure connects households across a community to higher quality opportunities for employment, healthcare and education. Alternative transportation has become important part of communities as well and City has been working towards developing accessibility for all citizens through alternative transportation. It is crucial to be able to meet the City’s existing and future needs by maintaining existing facilities and providing adequate infrastructure.

Highlights of measures for the Transportation and Infrastructure priority area are provided in the following table:

Objective	Measure	Actual 2024	Estimated 2025	Target 2026
Adopt a Complete Streets policy and develop design standards for future street improvements	Master Plan Document	75%	100%	100%
Develop a grant funded Mobility Master Plan to evaluate and address condition, safety, and capacity of the pedestrian, bicycle, golf cart, marine, rail, and vehicular transportation network	Master Plan Document	25%	50%	75%
Expand Waterfront Master Plan to use natural water ways such as Bayou Bonfouca, Bayou Liberty, and Bayou Patassat to connect neighborhoods via a greenway/blueway system	Master Plan Document	50% completed	75% completed	100% completed
Partner with customers to approve development plans in an efficient and collaborative manner that helps build a safe and thriving community	Planning reviews	94	80	80
	Rezoning cases	4	Citywide	5
	Historic District certificate of appropriateness review	52	40	40
Olde Towne Slidell Historic District signage in transportation corridors	Number of signs placed	20	2	2
To promote the City as a golf cart community	Number of permitted golf carts	37	45	25
Maintain existing infrastructure	Number of potholes repaired	1,186	2,000	2,000
Complete Sewer Lift Stations upgrades	Number of Sewer Lift Stations upgraded	9	3	8
Create a Stormwater Master Plan with modeling to determine long term system needs & flood ordinance updates	Master Plan Document	50%	75%	100%
Create a maintenance schedule and log to avoid deferred maintenance of parks	Number of parks with equipment maintenance	<i>New measurement</i>	1	2

City of Slidell 2026 Adopted Budget Strategic Planning (continued)

Economic Development – Building and maintaining a successful business climate and workforce talent and a focus on geographic assets as primary strengths.

The strategic priority of economic development is measured by creating a City that promotes regional economic growth, expanding and availability of good paying jobs. The ability to build and maintain a successful business climate promotes workforce development, increases the number of jobs with sustainable wages and benefits.

Highlights of measures for the Economic Development priority area are provided in the following table:

Objective	Measure	Actual 2024	Estimated 2025	Target 2026
Increase business to include relocation and expansions	Number of new Occupational licenses	199	150	150
Use the City’s events calendar to include outdoor recreation events	Percentage of events included in calendar	100%	100%	100%
Preserve Olde Towne’s character and promote it as a cultural city center	Number of City Sponsored events	11	12	15

Public Health and Safety – Ensure that Slidell remains a safe and healthy place for all with a focus on policing and community relations.

Public Health and Safety strategic priority area emphasizes the City’s commitment to making all communities safe, healthy, and inclusive. The City has a nationally ranked Police department who strives to provide the citizens with outstanding law enforcement services while preventing crime and creating a safe space for all citizens.

Highlights of measures for the Public Health and Safety priority area are provided in the following table:

Objective	Measure	Actual 2024	Estimated 2025	Target 2026
Provide street lighting on all commercial and high-traffic streets	Number of streets lights replaced	29	50	50
Reduce victimization	Number of violent crimes report	13	10	7
Timely response to calls for service	Percent of 911 calls answered within 10 seconds	97.58%	>95%	>95%
	Number of 911 calls	23,562	23,000	23,000
Neutering cat program	Number of cats neutered	613	700	700
Install lighting at local parks & along walking trails	Number of parks & walking trails with lighting	1	1	3

City of Slidell
2026 Adopted Budget
Strategic Planning (continued)

Well Managed Government – Ensure efficient, effective, accountable, responsive, inclusive and customer focused for all.

A foundational component within each of the City’s strategic priorities is a continued focus on well-managed government. This focus guides continuous efforts of accountability as the City strives to promote efficient, effective, and quality services to the entire community.

The City’s reputation as a financially well managed government is reflected in the annual receipt of the Government Finance Officers Association award for financial statements and budget, unmodified opinions on external audit reports, and AA bond ratings.

The City strives to further refine internal service models to ensure optimal balance of controls and streamlined services is achieved. An example of this effort includes consolidating technology resources previously allocated across departments to standardize software, strengthen controls, and leverage knowledge across the City.

The City has also tasked itself to promote competitive pay and benefits for its employees and to create a diverse and positive work culture. Employees are the City’s number one asset and implementing a compensation plan designed to promote upward mobility through a clear path is a top priority.

Highlights of measures for the Well-Managed Government priority area are provided in the following table:

City of Slidell
2026 Adopted Budget
Strategic Planning (continued)

Objective	Measure	Actual 2024	Estimated 2025	Targeted 2026
Create a positive applicant experience through transparency and communication in the recruitment and selection process	Percentage of responding applicants satisfied with applicant experience	<i>New measurement</i>	>80%	>90%
Provide a positive working environment for employees through a productive atmosphere, open and honest communication, positive reinforcement, growth opportunities, and good work-life balance	Employee turnover rate	20.50%	16.00%	15.00%
Increase employee pay to compete and meet industry standards	Southeast Louisiana average rates (P40 is the City's Goal)	P20	P20	Not available at this time
Deliver timely audit services to facilitate a well-managed government	Number of performance audits issued	<i>New measurement</i>	<i>New measurement</i>	3
Improve effectiveness, efficiency, and equity through IT process improvements	Number of Citywide process improvements annually implemented	Internally-1 Externally-1	Internally-1 Externally-1	Internally-1 Externally-1
Maintain low-cost collections	Curbside collections	\$12.87 per month	\$13.52 per month	\$20.84 per month
Promote customer safety through the delivery of clean water	Percentage of applicable requirements met for the Safe Drinking Water Act and Clean Water Act	100% Compliance	100% Compliance	100% Compliance
Promote the City's customer focused approach	Overall customer satisfaction	<i>New measurement</i>	>80%	>85%

To ensure that the Strategic Plan remains an effective guide for decision-makers, the City will evaluate the Plan's principles and goals at least once every five years. These evaluations will consider the following:

- Progress in implementing the Plan;
- Changes in community needs and other conditions that form the basis of the Plan;
- Fiscal conditions and the ability to finance public investments recommended by the Plan;
- Community support for the Plan's principles and goals; and
- Changes in state or federal laws that affect the City's tools for Plan implementation.

The review process will encourage input from residents, business interests, neighborhood groups, developers, and other community interests.

City of Slidell
2026 Adopted Budget
Fiscal Year 2026 Five Year Financial Planning

The Fiscal Year 2026 Five Year Plan covers fiscal years 2026 through 2030. The Five Year Plan is a long-term financial planning tool for decision making. The purpose of this Plan is to develop strategies for long-term sustainability of government services, objectives and financial challenges. Revenue growth is one of the main factors for determining funding levels for future years. By evaluating economic and fiscal conditions, staff can identify important trends that may impact future revenue and expenditure levels, and thus provide necessary information for policy and decision-makers to adjust to fluctuating conditions. This Plan is part of the current year budget process and will be adopted with the 2026 Budget. The Plan is updated yearly.

Every year, the City combines financial forecasting with strategies, tests its budget assumptions and aligns available resources with operating requirements and implementation of new projects identified in the Strategic Plan and department goals. A framework for testing those assumptions enables the administration to make annual funding decisions within the context of a comprehensive, long-term perspective.

The City has set aside partial funding in the Capital Projects Fund for long-range projects and is exploring opportunities to fulfill these needs as adequate infrastructure is important for effective and efficient delivery of services to the public.

The City forecasts five years into the future using such techniques as cash-flow projections, expenditure forecasts and revenue assumptions. Financial forecasting is part of the City's strategic plan to maintain a financially sustainable, while ensuring the highest degree of services provided to the citizens of Slidell. Many factors can affect forecasting, including timing of receipts, law changes, current and future economic conditions, identified challenges and the need for expansion of services. The preparation of the financial projections involves the consideration of many factors, economic indicators and an analysis of current and past data in order to find cyclical trends and seasonal impacts. On the expenditure side, past spending patterns are reviewed and they are adjusted for growth, inflation, and for strategic planned projects. This analysis below provides a picture of the financial climate the city is operating in today and are likely to experience in the near-future.

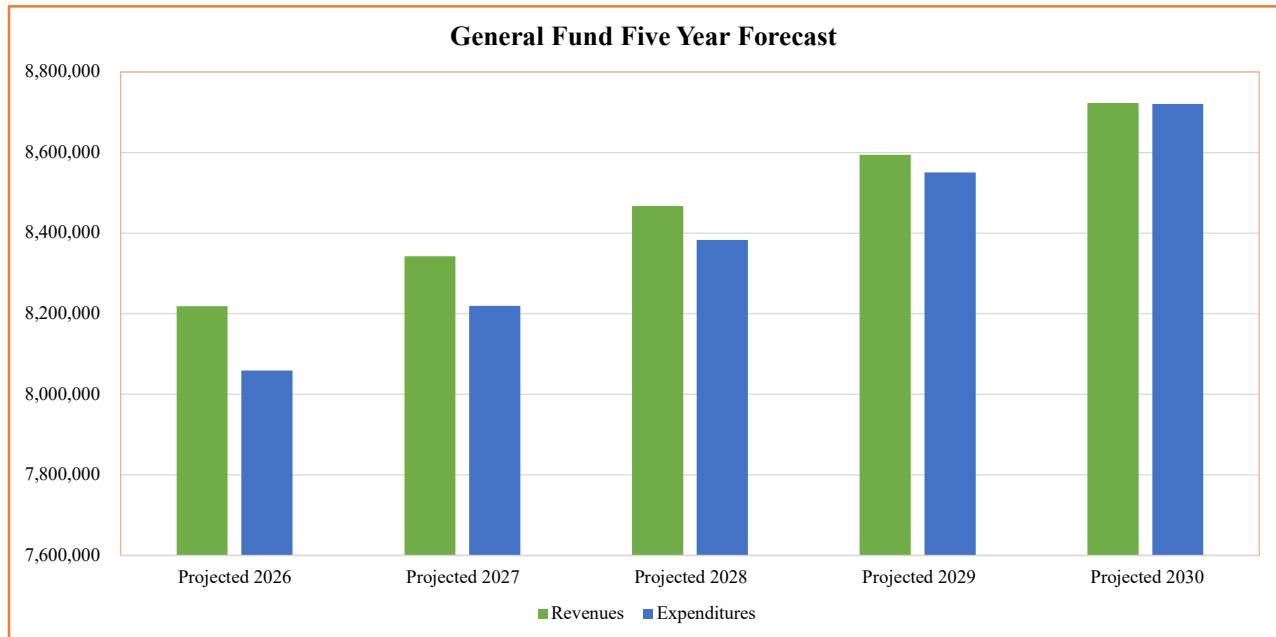
Summary of General Fund - Five Year Forecast

	Projected 2026	Projected 2027	Projected 2028	Projected 2029	Projected 2030
Projected Revenues	\$ 8,219,100	\$ 8,342,387	\$ 8,467,522	\$ 8,594,535	\$ 8,723,453
Projected Expenditures	8,058,895	8,219,500	8,383,200	8,550,400	8,720,800
Net General Fund Impact	160,205	122,887	84,322	44,135	2,653
<i>Projected Capital Expenditures</i>	<i>160,205</i>	<i>122,887</i>	<i>84,322</i>	<i>44,135</i>	<i>2,653</i>
Net General Fund Impact after Capital	-	-	-	-	-

**The City transfers all excess funding to City Capital Fund to be utilize for capital improvements. See Five Year Capital Project Plan for additional information.*

**City of Slidell
2026 Adopted Budget
Fiscal Year 2026 Five Year Financial Planning (continued)**

The Chart below illustrates Five year Forecast for the General Fund:



General Fund Revenue Comparison by Major Category

	Projected 2026	Projected 2027	Projected 2028	Projected 2029	Projected 2030	Growth Rate
Ad valorem taxes	\$ 1,460,000	\$ 1,481,900	\$ 1,504,129	\$ 1,526,690	\$ 1,549,591	1.50%
Franchise	2,200,000	2,233,000	2,266,495	2,300,492	2,335,000	1.50%
Beer and tobacco	65,000	65,975	66,965	67,969	68,989	1.50%
Licenses and permits	2,169,200	2,201,738	2,234,764	2,268,286	2,302,310	1.50%
Fines and forfeitures	306,700	311,301	315,970	320,710	325,520	1.50%
Charges for services	311,900	316,579	321,327	326,147	331,039	1.50%
Other revenues	773,000	784,595	796,364	808,309	820,434	1.50%
Transfers	933,300	947,300	961,509	975,932	990,571	1.50%
Total Revenues	\$ 8,219,100	\$ 8,342,387	\$ 8,467,522	\$ 8,594,535	\$ 8,723,453	

Revenues are projected at a 1.50% growth rate. This is based on millages remaining the same but the collections increasing slightly based on new assessments, fines and forfeiture increase as the court systems are increasing their case loads. The number of franchise agreements have increased and therefore it is believed to bring in future revenues. The City maintains a conservative revenue forecasting philosophy to ensure fiscal stability and minimize the risk of overestimating available resources. Accurate revenue forecasting is essential, as it sets the spending parameters for the annual budget and supports sound financial planning.

City of Slidell
2026 Adopted Budget
Fiscal Year 2026 Five Year Financial Planning (continued)

General Fund Expenditure Comparison by Major Function

	Projected 2026	Projected 2027	Projected 2028	Projected 2029	Projected 2030	Growth Rate
Administration	\$ 942,564	\$ 961,400	\$ 980,600	\$ 1,000,200	\$ 1,020,200	2.00%
Finance	1,004,219	1,024,300	1,044,800	1,065,700	1,087,000	2.00%
Data processing	715,141	729,400	744,000	758,900	774,100	2.00%
Purchasing	357,159	364,300	371,600	379,000	386,600	2.00%
Legal	523,077	533,500	544,200	555,100	566,200	2.00%
Permits	1,008,331	1,028,500	1,049,100	1,070,100	1,091,500	2.00%
Cultural affairs	560,187	571,400	582,800	594,500	606,400	2.00%
Civil service	108,402	110,600	112,800	115,100	117,400	2.00%
Human resources	476,389	485,900	495,600	505,500	515,600	2.00%
City Marshall	226,247	230,800	235,400	240,100	244,900	2.00%
City prosecutor	354,897	362,000	369,200	376,600	384,100	2.00%
Planning	464,879	474,200	483,700	493,400	503,300	2.00%
City court of East St. Tammany	365,050	372,400	379,800	387,400	395,100	2.00%
City council	921,353	939,800	958,600	977,800	997,400	2.00%
Transfer*	31,000	31,000	31,000	31,000	31,000	0.00%
Total Expenditures	\$ 8,058,895	\$ 8,219,500	\$ 8,383,200	\$ 8,550,400	\$ 8,720,800	

Expenditures are projected at a 2.00% growth. This is based on step merit increases for all City and Police personnel and conservative increases for health care costs, pension contributions, utilities, fuel and public safety. This growth is also based on no new services or additional personnel. The importance of developing an expenditure forecast is to help project future needs for salaries, benefits, supplies and service contracts. Accurate forecasts allow for balanced budgets and informed decisions about funding levels, service expansion, or cost-cutting.

These financial models are updated at least once a year, and on as a needed basis, for example, when major operational changes are implements, when strategic plans are modified, or economic conditions drastically change.

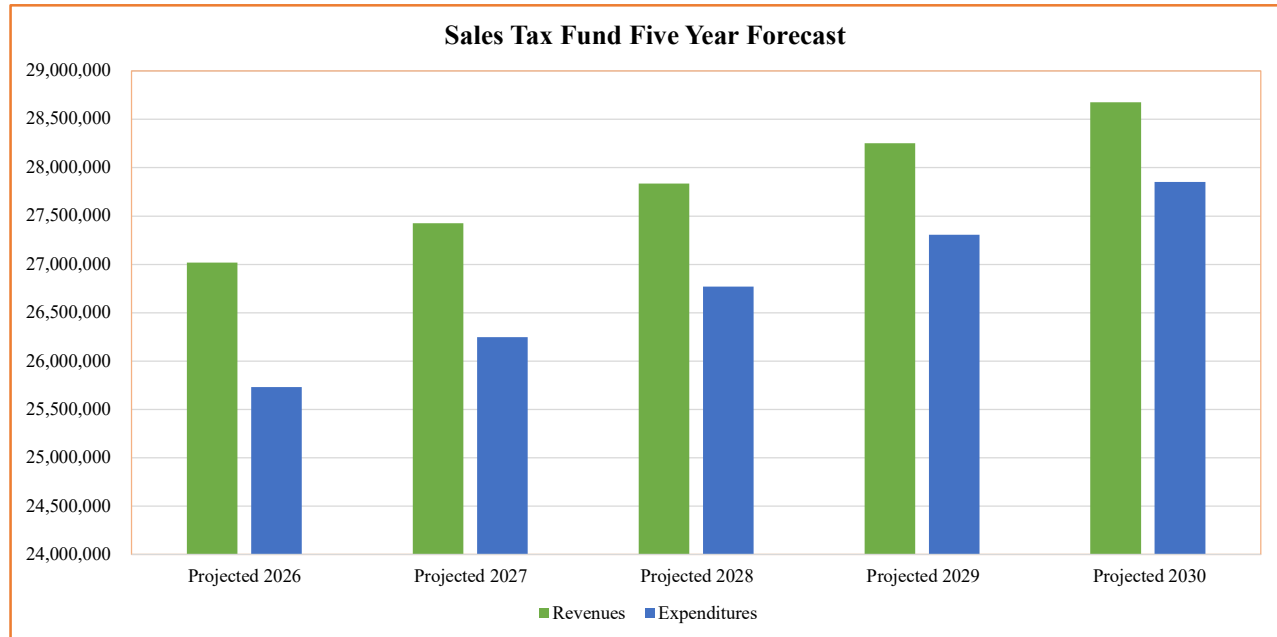
The City will apply the same assumptions used in the General Fund forecast to the Sales Tax Fund forecast, ensuring consistency in revenue projections and alignment in financial planning.

Summary of Sales Tax Fund - Five Year Forecast

	Projected 2026	Projected 2027	Projected 2028	Projected 2029	Projected 2030
Projected Revenues	\$ 27,019,890	\$ 27,425,188	\$ 27,836,566	\$ 28,254,115	\$ 28,677,926
Projected Expenditures	25,731,674	26,246,307	26,771,234	27,306,658	27,852,791
Net Sales Tax Fund Impact	1,288,216	1,178,881	1,065,332	947,457	825,135
<i>Projected Capital Expenditures</i>	<i>1,288,216</i>	<i>1,178,881</i>	<i>1,065,332</i>	<i>947,457</i>	<i>825,135</i>
Net Sales Tax Fund Impact after Capital	-	-	-	-	-

City of Slidell
2026 Adopted Budget
Fiscal Year 2026 Five Year Financial Planning (continued)

The Chart below illustrates Five year Forecast for the Sales Tax Fund:



Sales Tax Fund Revenue Comparison by Major Category

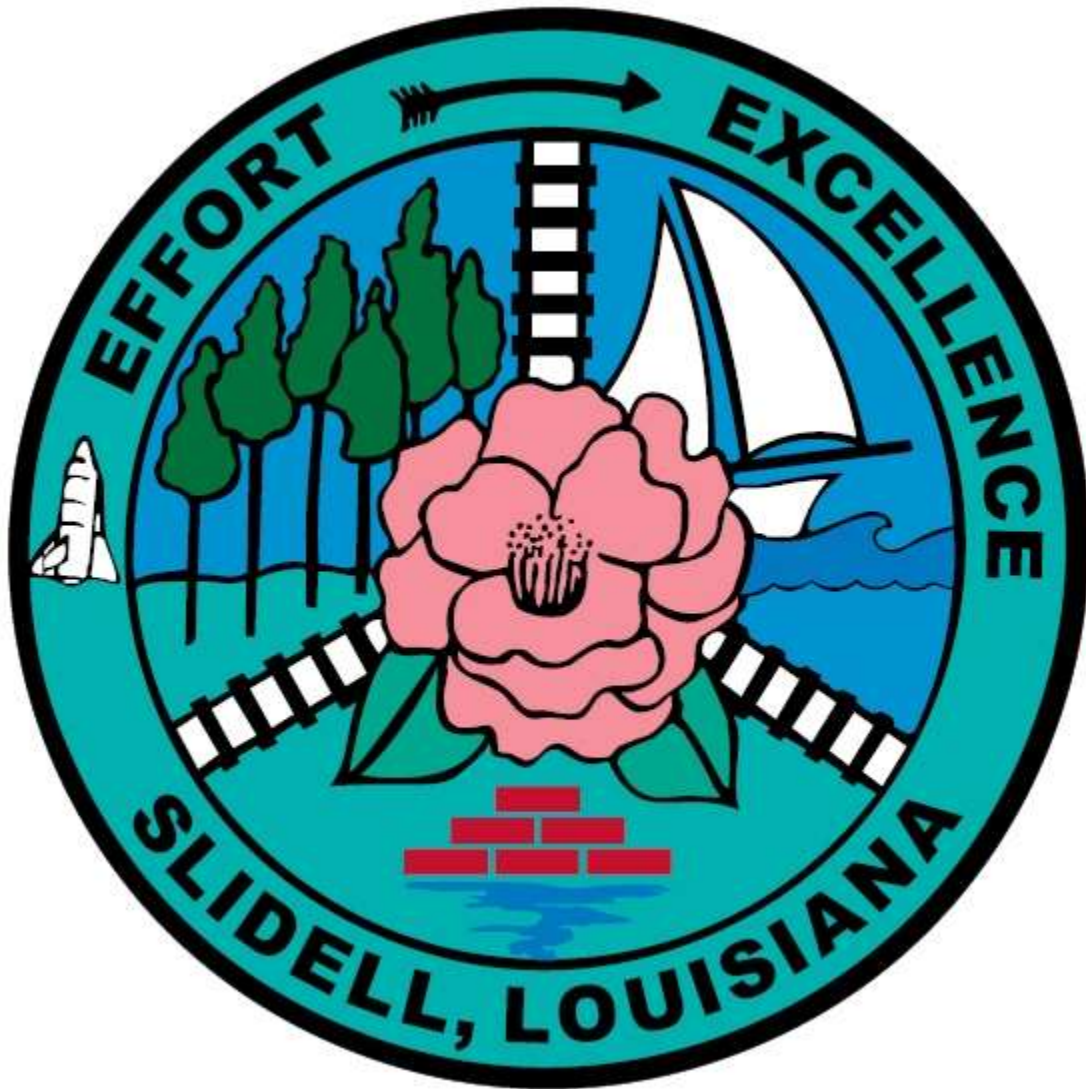
	Projected 2026	Projected 2027	Projected 2028	Projected 2029	Projected 2030	Growth Rate
Ad valorem taxes	\$ 550,000	\$ 558,250	\$ 566,624	\$ 575,123	\$ 583,750	1.50%
Sales tax	26,250,000	26,643,750	27,043,406	27,449,057	27,860,793	1.50%
Licenses and permits	3,000	3,045	3,091	3,137	3,184	1.50%
Intergovernmental revenues	16,040	16,281	16,525	16,773	17,024	1.50%
Charges for services	61,000	61,915	62,844	63,786	64,743	1.50%
Transfers	139,850	141,948	144,077	146,238	148,432	1.50%
Total Revenues	\$ 27,019,890	\$ 27,425,188	\$ 27,836,566	\$ 28,254,115	\$ 28,677,926	

Sales Tax Fund Expenditure Comparison by Major Function

	Projected 2026	Projected 2027	Projected 2028	Projected 2029	Projected 2030	Growth Rate
Engineering	\$ 808,114	\$ 824,276	\$ 840,762	\$ 857,577	\$ 874,729	2.00%
Public works administration	4,432,160	4,520,803	4,611,219	4,703,444	4,797,513	2.00%
Vehicle Maintenance	819,167	835,550	852,261	869,307	886,693	2.00%
Streets, Bridges & Drainage	3,146,211	3,209,135	3,273,318	3,338,784	3,405,560	2.00%
General Maintenance	1,124,099	1,146,581	1,169,513	1,192,903	1,216,761	2.00%
Electrical	284,107	289,789	295,585	301,497	307,527	2.00%
Parks and Recreation	2,703,945	2,758,024	2,813,184	2,869,448	2,926,837	2.00%
Transfer to Public Safety	12,413,871	12,662,148	12,915,391	13,173,699	13,437,173	2.00%
Total expenditures	\$ 25,731,674	\$ 26,246,307	\$ 26,771,234	\$ 27,306,658	\$ 27,852,791	

**The City transfers funds to the Public Safety Fund to help subsidize operating expenditures. For forecasting purposes, the City assumes a 2.00% annual increase in Public Safety expenditures. Any funds remaining after meeting this obligation will be transferred to the City Capital Fund and allocated toward capital improvement projects. For additional details, refer to the Five-Year Capital Project Plan.*

**Budget Summary
2026 Adopted Budget**



City of Slidell 2026 Adopted Budget Budget Summary

Financial Summary

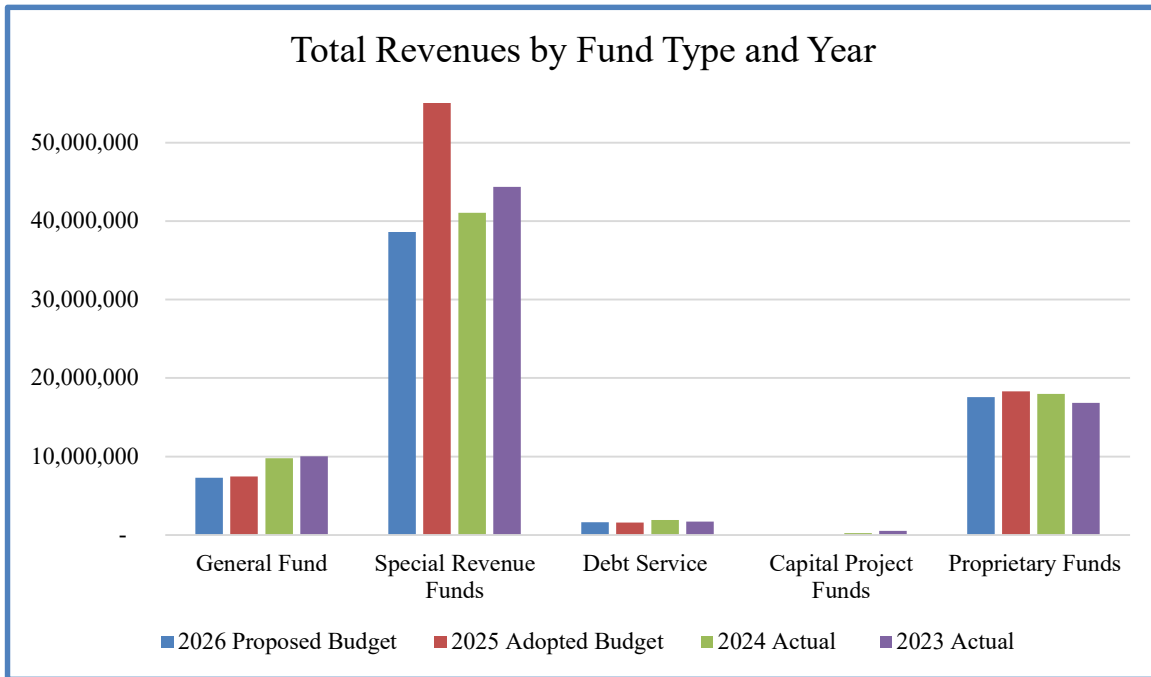
Revenues

Total proposed revenues for the year 2026 for all funds are \$65,064,182. This is a decrease of \$25,797,623 or 28.39% when compared to the prior year budget is primarily due to a decrease in grant funding. Fiscal year 2025 saw a substantial amount of funding under the American Rescue Plan, Department of Transportation, Community Development Block Grant, and Hazard Mitigation in the form of the Home Elevation Program. The City issued \$19M in bonds to finance the construction of a new police station. The General Fund has a decrease of \$151,217 or 2.03% when compared to the 2025 budget. Other revenues have decreased by \$191,167 or 19.83% due to a decrease in the interest rate outlook. The City is projecting Ad Valorem taxes, franchise fees, licenses and permits, fines and forfeitures, and charges for services to be relatively consistent when compared to prior year. Special Revenue Funds have a \$24,941,009 or 39.26% decrease when compared to the 2025 budget. This decrease is directly related to grants. No significant change was noted in the debt service fund when compared to the 2025 budget. The Proprietary funds increased by \$720,937 or 3.94% primarily due to the City transitioning from self-insured workers compensation policy to a fully insurance workers compensation policy. It should be noted that pricing for avgas and jet fuel decreased, however there is an increase in the water and sewer utility bills along with a change in the garbage rate.

The following graphs below illustrate the total annual revenues by fund type for the proposed 2026 budget and the adopted 2025 budget:

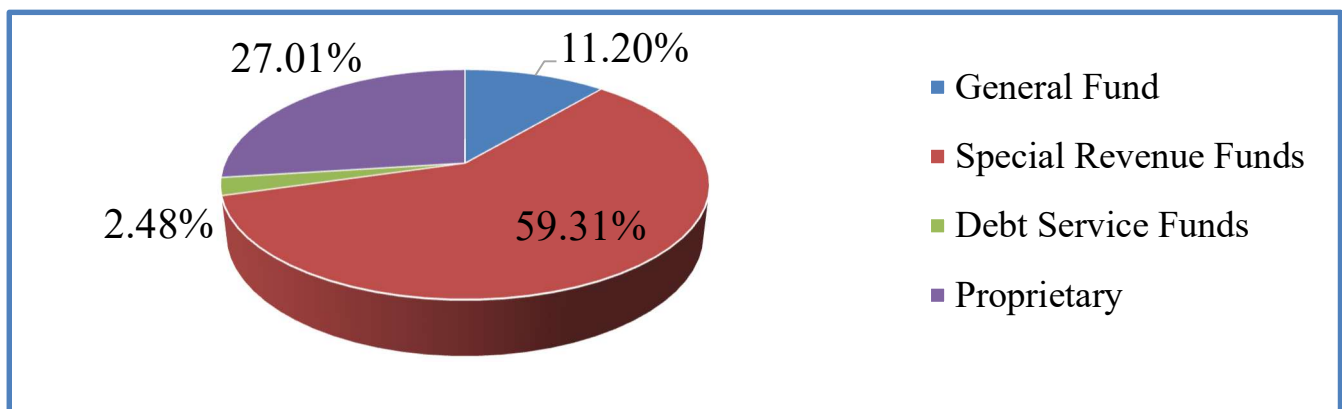
	Annual Revenues by Fund Type			
	2026 Proposed Budget	2025 Adopted Budget	2026 Over (Under) 2025 Budget	
General	\$ 7,285,800	\$ 7,437,017	\$ (151,217)	-2.03%
Special Revenue	38,589,117	63,530,126	(24,941,009)	-39.26%
Debt Service	1,615,000	1,600,000	15,000	0.94%
Capital Project	-	-	-	-
Proprietary	17,574,265	18,294,662	(720,397)	-3.94%
	<u>\$ 65,064,182</u>	<u>\$ 90,861,805</u>	<u>\$ (25,797,623)</u>	<u>-28.39%</u>

City of Slidell 2026 Adopted Budget Budget Summary (continued)



The General Fund revenues have remained relatively consistent over the last four years, however with a spike in fiscal year 2023 and 2024 due to an increase in interest rates. The City takes a conservative approach when budgeting interest revenues. All excess interest revenues collected will be used as carry-forward revenues for capital projects or used on non-reoccurring expenditures. Special revenue funds fluctuate year to year primarily due to grant funding. Proprietary funds consistently increase due to utility revenues are adjusted at the beginning of the fiscal year by 5%. However, in the 2026 proposed budget proprietary funds revenues decrease due to the City transitioning away from being self-insured for workers’ compensation. This means the City is now purchasing workers’ compensation insurance from a third party instead of covering claims directly.

The following chart illustrates the percentage of funding by fund of total 2026 proposed budgeted revenues:



City of Slidell
2026 Adopted Budget
Budget Summary (continued)

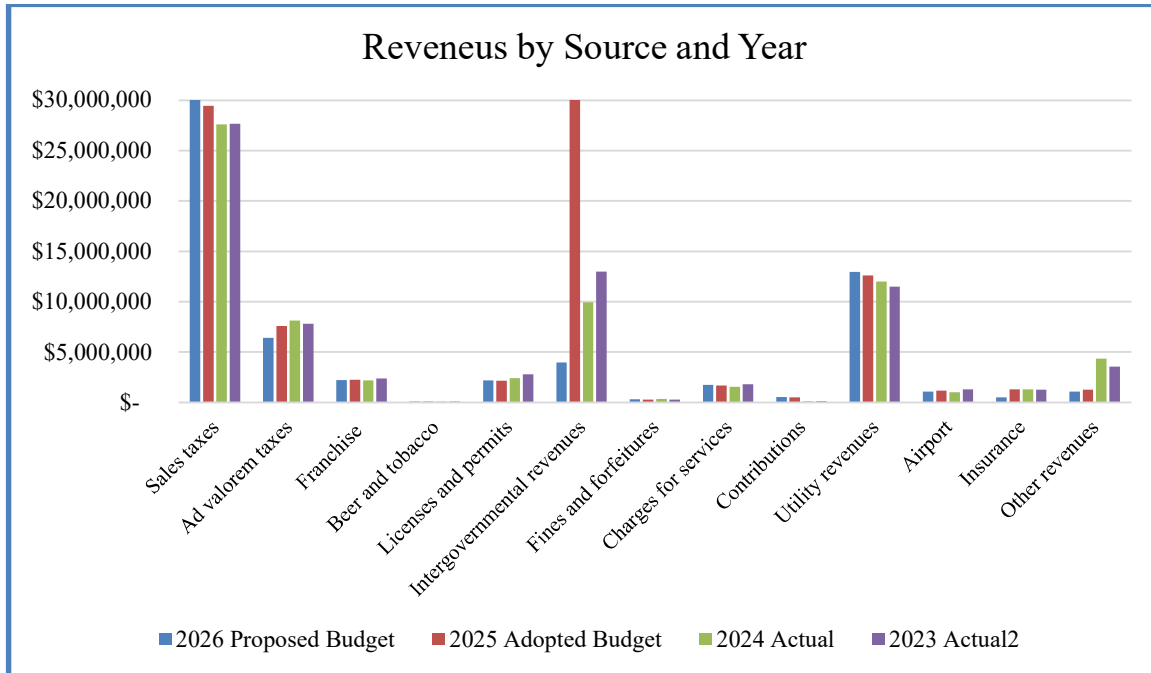
Sales Tax revenues represent 49.41% of the total budgeted 2026 revenues resulting in an increase from the prior year of \$2,700,000 or 9.17%. This increase is directly tied to the newly approved 0.38% police sales tax. Intergovernmental revenues decreased by \$26,725,358 or 47.63% primarily due to the Community Development Block Grant (“CBDG”), public assistant grant from the Hazard Mitigation Program – Home Elevation, Federal Emergency Management Agency (“FEMA”) for the Safe House, and American Rescue plan funding received in prior year. In the 2026 and 2025 budget, the CDBG Fund had \$229,690 and \$17,511,556 in intergovernmental revenues, respectively. While American Rescue Plan fundings was \$0 and \$1,257,764 in 2026 and 2025, respectively. This decrease is due to the projects ending in fiscal year 2025 and no new funding budgeted in 2026. However numerous projects will roll into fiscal year 2026. Utility revenues increased by \$350,000 or 2.78% due to a 5.00% increase to utility rates and a CPI % assessed to the garbage rates. Airport revenues decreased by \$75,000 or 6.56% due to the decrease in the cost of jet fuel. Contributions fluctuate from year to year resulting in \$512,529 and \$503,607 for the 2026 and 2025 budgets, respectively. These revenues are budgeted at the time the contributions are received and deferred until used.

The following graphs below illustrate the total annual revenues by source for the proposed 2026 budget and the adopted 2025 budget:

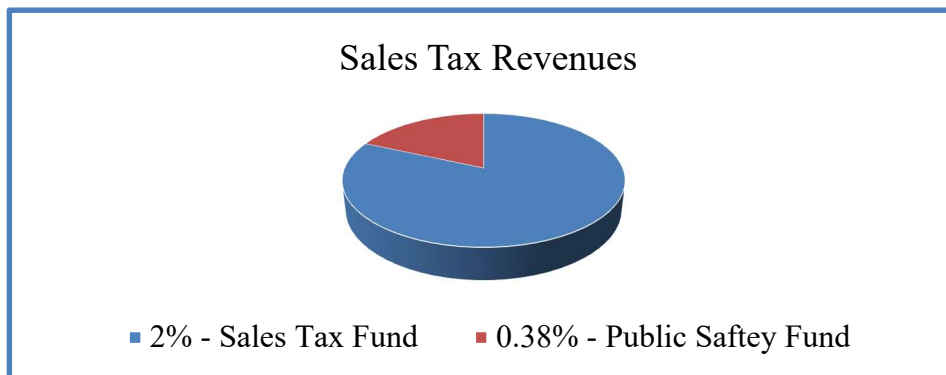
Annual Revenues by Source

	2026 Proposed Budget	2025 Adopted Budget	2026 Over (Under) 2025 Budget	
Sales taxes	\$ 32,150,000	\$ 29,450,000	\$ 2,700,000	9.17%
Ad valorem taxes	6,390,000	7,568,000	(1,178,000)	-15.57%
Franchise	2,200,000	2,230,000	(30,000)	-1.35%
Beer and tobacco	65,000	65,000	-	-
Licenses and permits	2,172,200	2,140,950	31,250	1.46%
Intergovernmental revenues	3,946,398	30,671,756	(26,725,358)	-87.13%
Fines and forfeitures	306,700	279,700	27,000	9.65%
Charges for services	1,739,090	1,666,200	72,890	4.37%
Contributions	512,529	503,607	8,922	1.77%
Utility revenues	12,958,000	12,608,000	350,000	2.78%
Airport	1,069,100	1,144,100	(75,000)	-6.56%
Insurance	502,740	1,290,900	(788,160)	-61.06%
Other revenues	1,052,425	1,243,592	(191,167)	-15.37%
	<u>\$ 65,064,182</u>	<u>\$ 90,861,805</u>	<u>\$ (25,797,623)</u>	<u>-28.39%</u>

City of Slidell 2026 Adopted Budget Budget Summary (continued)

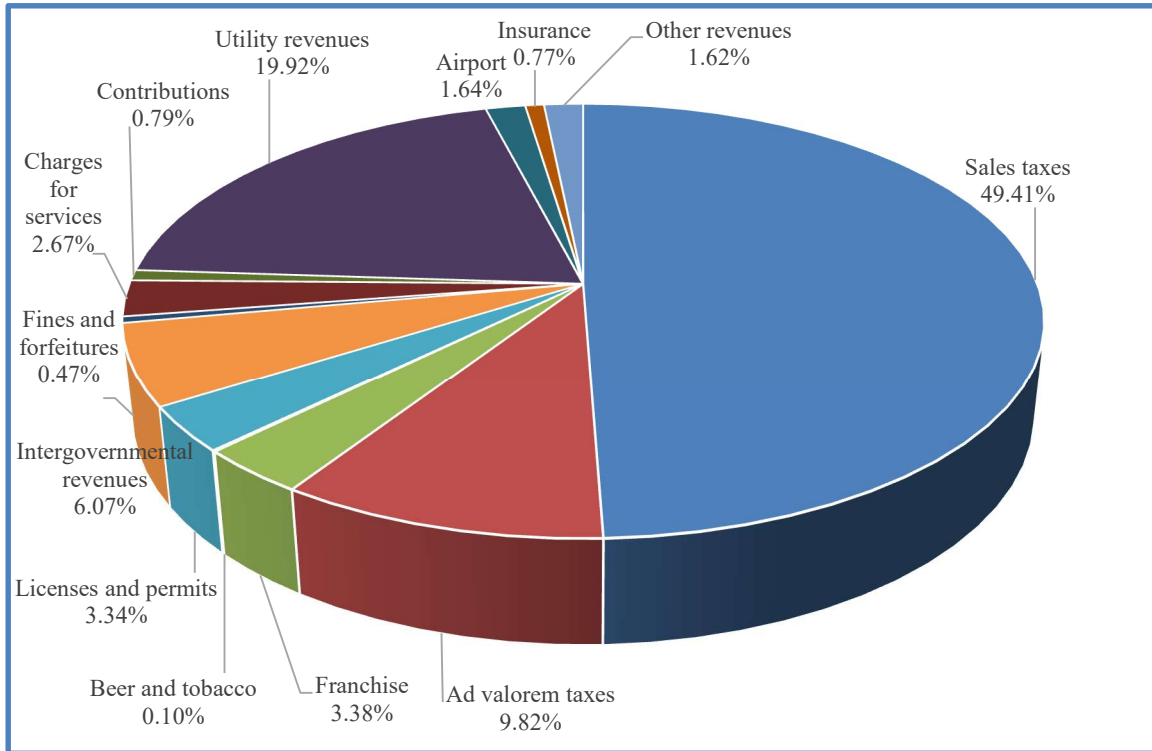


Sales tax revenue saw steady growth from the fiscal year 2020 peaking in 2022 before experiencing a slight decline. In response to funding needs, the City proposed a 0.38% sales tax increase specifically for the police department, what was approved by voters in April 2024. Collections for this new tax began on January 1, 2025, which explains the increases in sales tax revenues in fiscal year 2026 and 2025, respectively. The City budgeted 2% sales tax at \$26,250,000 and \$26,500,000 for fiscal years 2026 and 2025, respectively. The City proposed a \$250,000 decrease in 2026 due to an estimated 2.04% decline in current collections. However, the current year’s projected sales tax revenues of \$27,150,000 exceed the budgeted amount of \$26,500,000, resulting in a surplus of \$600,000. In fiscal year 2026 and 2025, the City budgeted \$5,900,000 and \$2,950,000 for the 0.38% sales tax dedicated to the police, respectively. In 2024 and 2023, the City budgeted \$24,250,000 and \$22,500,000 in sales taxes while the actual collections were \$27,605,144 and \$27,684,164. The increases of \$3,355,144 and \$5,184,164 were utilized during the City’s 2025 and 2024 supplemental budgets for capital improvements projects. The City will continue monitoring 2025 sales taxes.



City of Slidell 2026 Adopted Budget Budget Summary (continued)

The following chart illustrates the percentage of funding by source of total 2026 proposed budgeted revenues:



Sales and Use Taxes

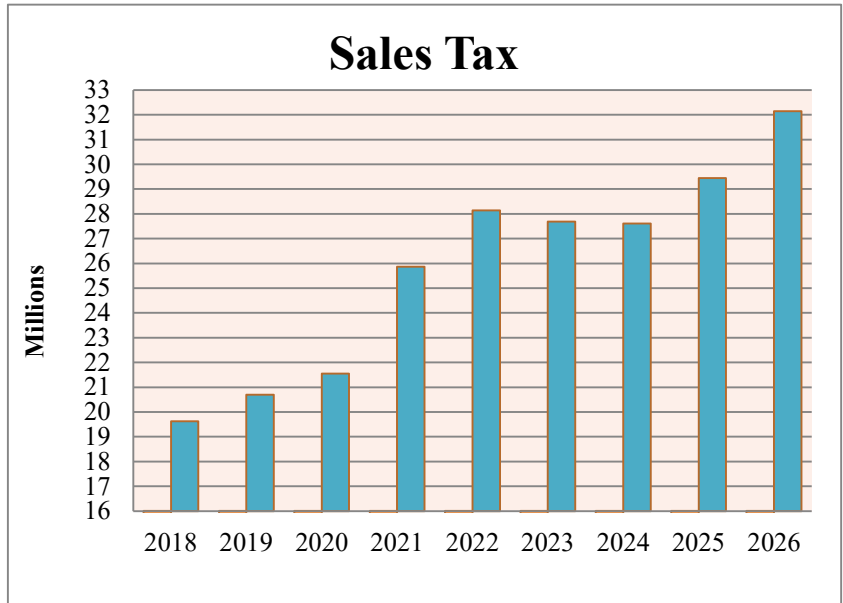
Sales and Use Taxes are imposed upon the sale at retail or the use, consumption, distribution or storage for use or consumption of tangible personal property as defined in La. R.S. 47. Local imposition of such taxes, after approval by local referendum, is authorized by La. R.S. 33 Chapter 6.

The City collects two and three eighth percent (2.38%) sales and use tax pursuant to two separate one percent (1%) and one three eighth percent (0.38%) tax propositions approved by the voters in November 1962, September 1986 and April 2024. These revenues are dedicated for specific purposes (capital outlay and retirement of debt issued for capital projects; public works and public facilities) and are budgeted and accounted for in a separate Special Revenue Fund locally known as the Sales Tax Fund. The 1986 1% Sales Tax was rededicated in a December 2012 referendum to allow for payment of the operating costs of police protection and public safety in addition to the previous dedications for public facilities, public works or capital. Effective July 1, 2013, the Public Safety Fund was created to account for the cost of police department operations and capital, which is primarily funded by proceeds of the 1986 1% sales tax. The 2024 0.38% is solely for the purpose of equipping, maintaining and operating the Slidell City Police Department, including but not limited to capital improvements, equipment acquisition, salaries and benefits,

City of Slidell 2026 Adopted Budget Budget Summary (continued)

and any other lawful purpose of such department. The sales tax collector for all entities in St. Tammany Parish is the Sheriff's Office whose contract began July 1, 1992.

An intergovernmental agreement (Sales Tax Enhancement Plan) with Sales Tax District # 3 of St. Tammany Parish, stipulates that each entity will collect only one percent (1%) of the tax in certain areas for a total of two (2%) rather than each charging the two (2%). This agreement was re-negotiated in 2006 and extended for an additional 25 years with very few changes.



Sales & Use Taxes contribute 52.60% of budgeted 2026 *annual recurring revenue* for the City. Since this is such a large percentage of the City's revenue, the economic activity of the area is closely monitored for fluctuations. Slidell has

several large retail and commercial centers located within the corporate limits. All have opened or annexed into the City since 1985. Motor vehicle dealers, grocery stores, pharmacies and department stores make up the Top Ten list of sales tax collectors. The chart above illustrates actual sales tax collections from 2018 through 2024, and budgeted collections for 2025 and 2026.

In 2018, sales tax revenue totaled \$19,628,574 which is an increase from 2017 of \$24,098 or 0.12% primarily due to retail store closures and competition from internet companies.

In 2019, sales tax revenue totaled \$20,691,082 which is an increase from 2018 of \$1,062,509 or 5.41% primarily due to a stronger economy.

In 2020, sales tax revenue totaled \$21,543,977 which is an increase from 2019 of \$852,895 or 4.19% due to a more robust economy and due to the restriction related to COVID-19.

In 2021, sales tax revenue totaled \$25,867,981 which is an increase from 2020 of \$4,324,004 or 20.07% due to COVID-19. It is believed many citizens were working from home and utilizing the city's resources.

In 2022, sales tax revenue totaled \$28,135,829 which is an increase from 2021 of \$2,267,848 or 8.77% due to inflation and COVID-19. The national inflation rate during fiscal year 2022 was 6.50%. It is believed many citizens are continuing to work from home and utilizing the city's resources.

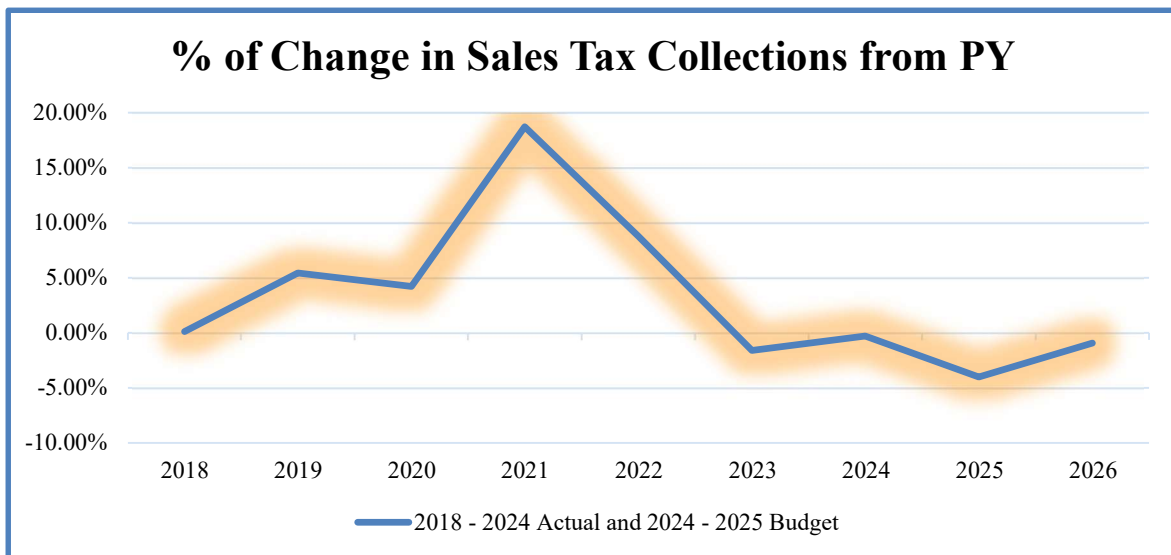
City of Slidell 2026 Adopted Budget Budget Summary (continued)

In 2023, sales tax revenue totaled \$27,684,164 which is a decrease from 2022 of \$451,665 or 1.61% due to the end of COVID-19 restrictions. There have been expectations that the significant increase in sales tax was not going to be sustainable.

In 2024, sales tax revenue totaled \$27,605,144 which is a decrease from 2023 of \$79,019 or 0.29%. As inflation has slowed down it is the belief that sales tax has leveled out and will remain relatively constant.

2025 Budget was made at \$29,450,000 based on the high sales tax collections from 2023 and 2022 would not carry forward into 2024. When comparing the 2% sales tax collections in the first seven months of fiscal year 2025, the City has seen a slight decrease when compared to fiscal year 2024. The City collected \$15,910,202 in the first seven months which is \$331,209 or 2.04% lower when compared to the same months from fiscal year 2024. However, the City is still projecting to collect over \$27,000,000 in the current year though the City has not adjusted sales tax at this time and will continue to monitor closely and adjust the budget when deemed necessary. All excess revenue from the 2% sales tax will be transferred via a supplemental budget adjustment to the City Capital Projects Fund for future improvements to help the City achieve its strategic goals. The 0.38% sales tax was budgeted at \$2,950,000, as collections started as of January 1, 2025. The City is awaiting reporting from the Sheriff's Office to determine the actual collections for January.

For fiscal year 2026, the city budgeted total sales tax at \$32,150,000 while taking a conservative approach to budgeting by decreasing the 2% sales tax by \$250,000 to \$26,250,000. The City has reviewed past history and has determined the decrease is reasonable. This will be the first full year of collections of the public safety's 0.38% collections which are budgeted at \$5,900,000. Sales tax collections will be monitored closely.



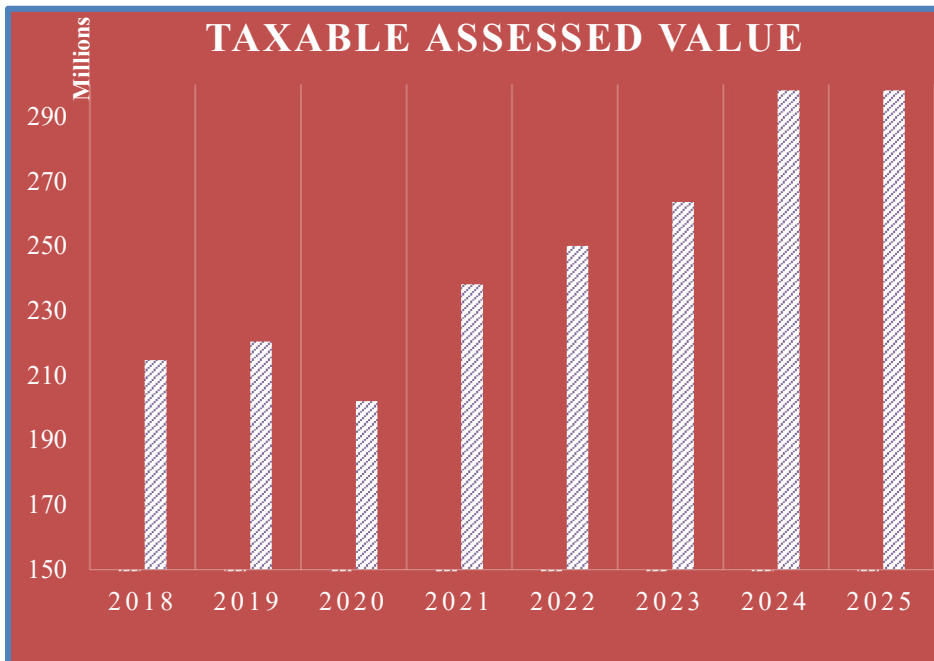
City of Slidell 2026 Adopted Budget Budget Summary (continued)

Ad Valorem Tax

Ad Valorem Tax (property tax) is assessed on real estate, inventory, and public utility property. Appropriate millage are authorized by ordinance of the Slidell Council each year and subsequently applied to property assessments by the St. Tammany Parish Assessor. The Assessor generates the tax bills in late November of each year and sends them to Slidell where they are collected by the St. Tammany Sheriff. Unpaid taxes are collected in connection with a tax sale held in June of each year. Ad Valorem tax represents 9.82% of total revenues in fiscal year 2026, which is a decrease when compared to prior year due to the revoking of the 4.57 mills for public safety.

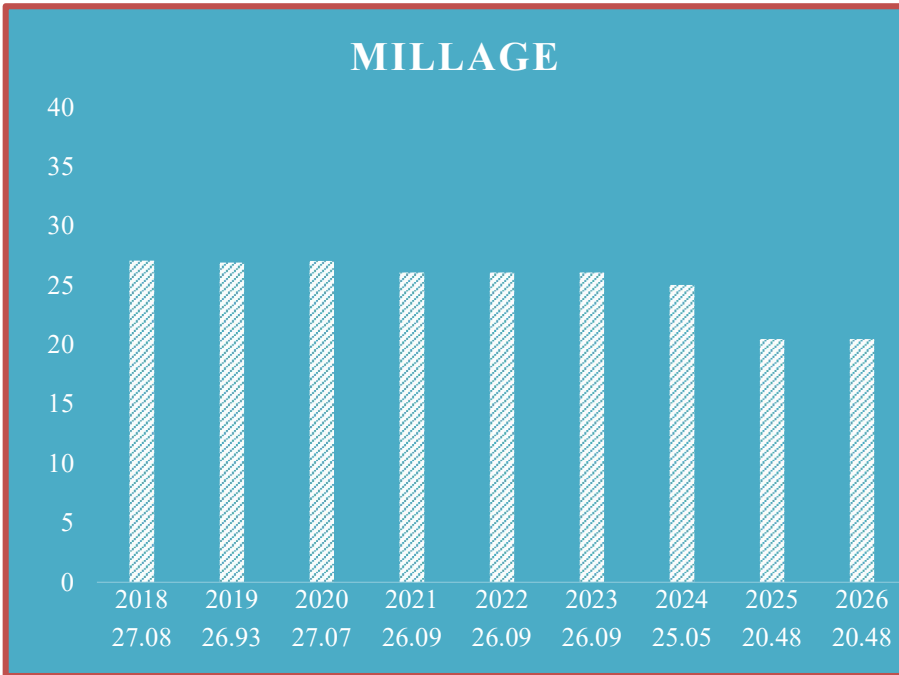
Proposed 2026 millage

Purpose	Mills	2026 Budget	Fund
General administration	4.52	\$ 1,460,000	General
Public works	1.79	550,000	Sales Tax
Solid waste disposal	4.45	1,390,000	Utility
Sewer maintenance	4.37	1,375,000	Utility
Debt retirement	5.35	1,615,000	Debt
Total	20.48	\$ 6,390,000	



Revenue from ad valorem tax represents 9.82% of the total 2026 proposed revenue. Property values are reassessed every four years. The City rolled back millages following reassessments in fiscal years 2021 and 2024. 2021 was a reassessment year resulting in a total taxable assessed value of \$238,184,533 or a 6.06% increase from the prior year, which resulted in a rolled back of millages. Ad Valorems increased in 2021 by \$152,290 or 2.10% even with the total mills decreasing from 27.02 mills in 2021 to 26.09 mills in 2022. Ad Valorems increased by \$38,122 in 2022 when compared to 2021 actuals. In fiscal year 2023, Ad

City of Slidell 2026 Adopted Budget Budget Summary (continued)



Valorems increased by \$332,404 or 4.46% when compared to 2022. This increase is related to the increase in homes prices during fiscal year 2022. The City saw an additional increase of \$350,618 or 4.51% in fiscal year 2024 when compared to 2023 due to the increase to the garbage mills. Fiscal year 2024 was a reassessment year. The new taxable assessed value is \$298,193,446 which is a 12% increase from prior year. As a result, the City rolled back the mileage from 26.09 to 25.05. Ad Valorems are budgeted at \$6,390,000 and \$7,568,000 based on 20.48 and 25.05 mills in 2026

and 2025, respectively. This decrease in mills is directly related to the City removing the 4.57 mills associated with public safety. The Police department is now collecting a 0.38% sales tax instead. It should be noted that the City’s mills have decreased or stayed the same seven out of the last eight years. The chart below illustrates actual Ad Valorem collections from 2018 through 2024, and budgeted collections for 2025 and 2026:



**City of Slidell
2026 Adopted Budget
Budget Summary (continued)**

Utility Revenues

Water and Sewerage user fees are charged to provide revenue to operate and maintain Slidell’s water pumping, purification and distribution systems and the subsequent sewerage collection, treatment and discharge systems. The City records and reports on the operation of the water and sewerage systems in a Proprietary Fund, locally known as the Utility Fund. This fund is designed to be self-supporting in that the costs of providing services to the general public on a continuing basis are to be recovered primarily through user charges.

The City includes this fund in the budget on a cash basis for comparative purposes. No coverage of depreciation expense is budgeted. User fees cover the capital costs of providing equipment, vehicles, most repair/replacement, some new extensions, and construction. Also, debt service on long-term debt issued for capital projects is provided through user fees.

The following represents the 2026 Water and Sewer rates:

Water Rates

Location Category	Gallons	2026 Rates	2025 Rates	Rate Increase
Residential (Inside City Limits)	First 5,000	26.00	24.76	5.00%
	Each 1,000 after	2.51	2.39	5.00%
Residential (Outside City Limits)	First 5,000	61.17	58.26	5.00%
	Each 1,000 after	5.02	4.78	5.00%
Commercial (Inside City Limits)	First 5,000	28.52	27.17	5.00%
	Each 1,000 after	2.51	2.39	5.00%
Commercial (Outside City Limits)	First 5,000	91.67	87.31	5.00%
	Each 1,000 after	5.21	4.96	5.00%

Sewer Rates

Location Category	Gallons	2026 Rates	2025 Rates	Rate Increase
Inside City Limits	First 4,000	23.86	22.72	5.00%
	Each 1,000 after up to 20,000	4.49	4.28	5.00%
	Each after 20,000	3.77	3.59	5.00%
Outside City Limits	First 4,000	94.74	90.22	5.00%
	Each 1,000 after up to 20,000	8.97	8.54	5.00%
	Each after 20,000	7.35	7.00	5.00%

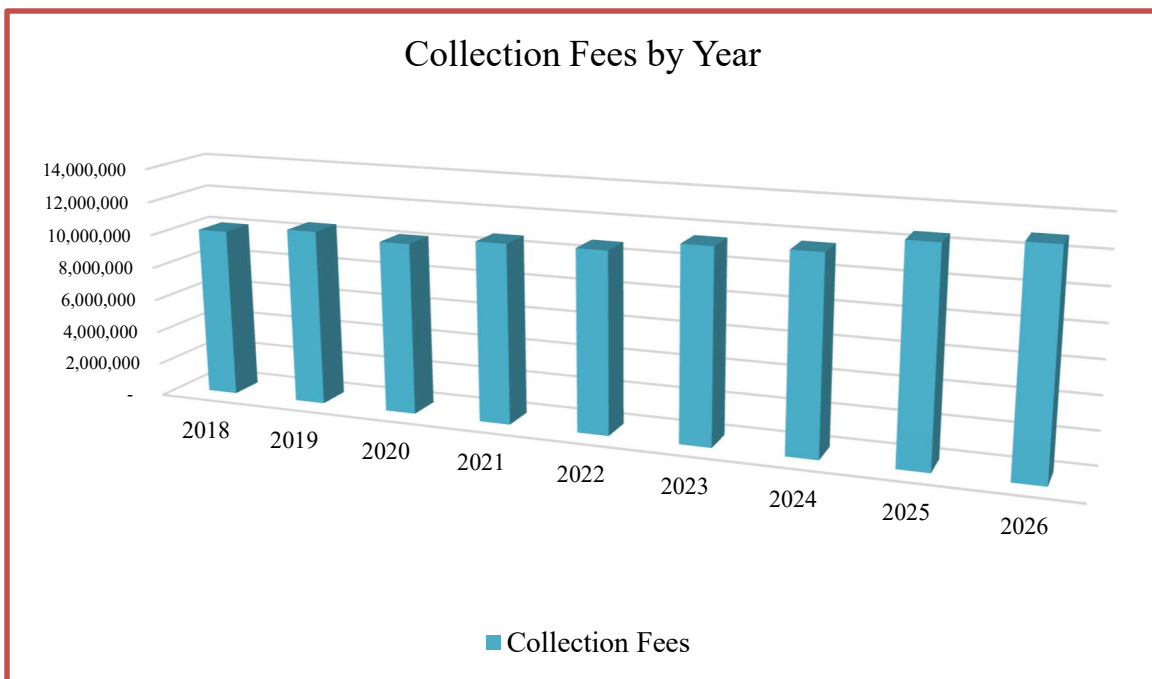
City of Slidell 2026 Adopted Budget Budget Summary (continued)

Effective July 1, 2026, rates will increase by 5.00% based on the approved ordinance.

Garbage and Recycling Fees are included in the water and sewer revenues that cover the costs of collection and disposal contracts for garbage and recycling. These fees cover only a portion of the cost of these contracts. Revenue is also collected, in part, from a property tax millage assessed for this purpose. Garbage and recycling are not provided through the City for commercial entities. The city has an outside contractor to provide garbage and recycling services.

Revenue from water and sewer fees represents 19.92% of total revenues in the proposed 2026 budget. Collections in 2026 and 2025 are estimated at \$15,725,500 and \$15,113,500, respectively. This represents an increase of \$612,000 or 4.05% in the current year. This is primarily due to the 5.00% increase in water and sewer rates and an anticipated increase in garbage rates.

The chart below illustrates 2026 and 2025 budget collections and actual collections from the past seven years:



Collection fees have steadily increased each year excluding fiscal year 2020. 2020 collection fees decreased by \$291,536 or 2.76% due to COVID-19. The City made the decision not to penalize residents who could not make payments. Instead, the Utility Billing department worked diligently to help residents make payment plans to get caught up without turning off services. The City had a rate study performed by a third party in fiscal year 2024, and it was determined a 5% increase in water and sewer rates will be needed for the next five years to keep up with infrastructure needs.

City of Slidell

2026 Adopted Budget

Budget Summary (continued)

Licenses and Permits

The category of licenses and permits combines all revenues collected from the issuance of alcoholic beverage, professional, occupational, chain store, and contractor's licenses, building permits and inspection fees. These revenues contribute to the operation of the General Fund. Licensing requirements for professional and occupational licenses were adopted by La. R.S. 47:341-363 effective January 1989 and adopted in total by local ordinance 17:11-12.

Growth in revenues associated with occupational licenses has remained fairly consistent over the years and is expected to continue on a slow steady growth trend. Revenue associated with building permits is subject to volatility as new developments begin and complete construction. Revenue from licenses and permits represents 3.38% of total revenues in the proposed 2026 budget. Collections for licenses and permits are budgeted at \$2,172,200 in the proposed 2026 budget which is a \$31,250 or 1.46% increase when compared to prior year.

Charges for Services

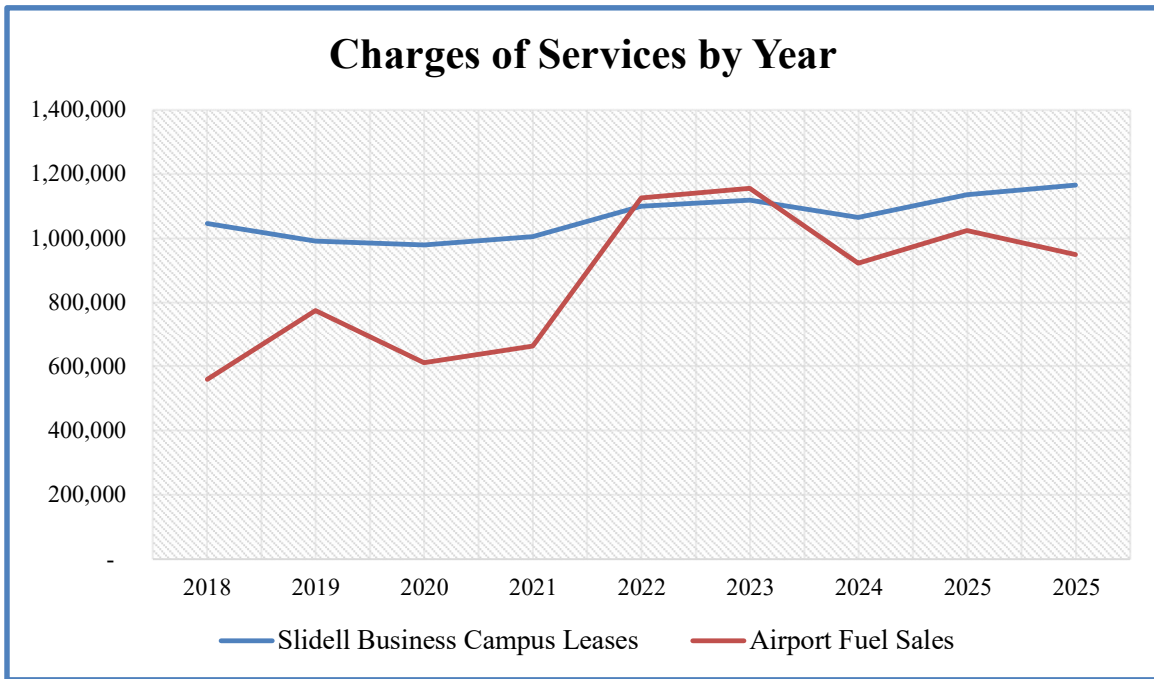
This category includes rental of City recreational facilities and the City municipal auditorium, rental of property at the airport and rental of City owned buildings such as the Railroad Depot on Front Street and the Slidell Business Campus building on Gause Boulevard. It also includes fuel sales at the airport, tuition at the Regional Training Facility and other miscellaneous fees and charges. In late FY 2007, the City leased the building to another government entity and private businesses in order to generate a net "profit" to the City after expenses. In June 2017, the City's major tenant reduced their occupancy from 99% to 55% of the total building space causing a \$622,000 annual loss in revenue in 2018. Since 2018, the City has been looking at different options for this building. In September 2011, The City started purchasing and selling avgas and jet fuel at the airport.

Revenue from charges of services represents 2.67% of total revenues in the proposed 2026 budget. Charges for services remain relatively consistent from \$1,666,200 in 2025 to \$1,739,090 in 2026. These revenues are directly related to the City's ability to continue to rent out facilities and the City negotiated leases at the Slidell Business Campus that resulted in a 3% increase. Charges for services also include reimbursement for utilities which can fluctuate year by year while also taking a conservative approach. Charges for services decreased from \$1,660,616 to \$1,566,686 in 2024. This represents a \$93,930 or 5.65% decrease from 2023. This decrease is directly related to utility reimbursements. Slidell Business Campus building leases and utility reimbursements are budgeted at \$1,135,500 and \$1,166,500 for 2025 and 2026, respectively.

Airport revenues are classified as charges for service also which include fuel sales at the airport of \$1,144,100 and \$1,069,100 for 2025 and 2026 budgets, respectively. The decrease of \$75,000 or 6.56% is directly related to gas prices. Airport revenue represents 1.64% of total revenues in the proposed 2026 budget.

City of Slidell 2026 Adopted Budget Budget Summary (continued)

The following chart illustrates the charge for services by year for Slidell Business Campus building leases and utility reimbursements and fuel sales:

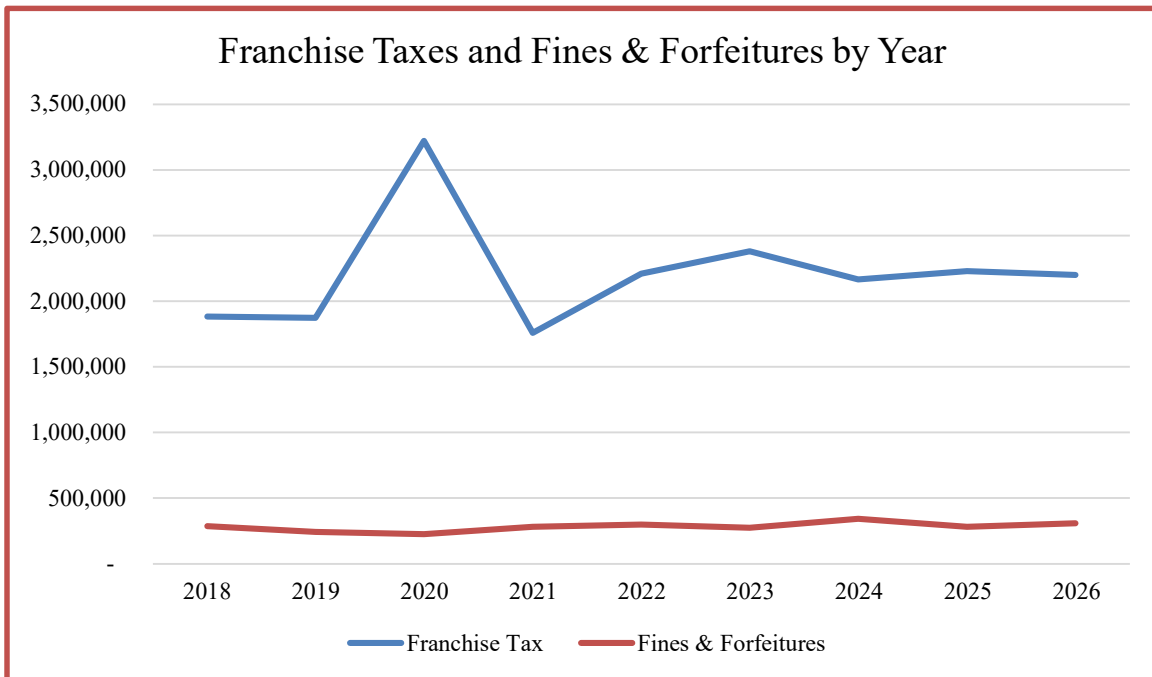


Franchise Tax

The City receives franchise taxes from electric, gas, fiber and cablevision companies that operate within the corporate limits of Slidell. Operating requirements are established in the individual franchise agreements between each business and the City. This is normally a very steady, consistent revenue source with upward spikes during years with high gas and oil prices and downward spikes during years of lower gas and oil prices. In 2020, the City renegotiated a franchise agreement with WST and received a one-time payment of \$1,400,000. Beginning in 2017 revenue from cable franchisees is reflecting a downward trend due to competition from other companies providing television and internet services. See the chart on next page.

Franchise taxes represent 3.38% of the total budgeted revenues in 2026. Franchise collections decreased by \$30,000 or 1.35% in 2026. Franchise taxes are expected to generate \$2,200,000 for 2026 compared to \$2,230,000 for 2025. This decrease is related to the decline in the cable franchise fees received in 2025.

**City of Slidell
2026 Adopted Budget
Budget Summary (continued)**



Fines and Forfeitures

This revenue is derived through fines levied and collected by the City Court and through bond forfeitures. Normally, revenues generated through these channels are budgeted as a partial offset for operations and capital needs for the City Court, City Marshall, and City Prosecutor in the General Fund. Fine and forfeitures are budgeted at \$306,700 and \$279,700 in 2026 and 2025, respectively. As the chart above illustrates, fines and forfeitures have remained relatively comparable over the past couple of years.

Intergovernmental Revenues

Intergovernmental revenues include grants from state and federal agencies, cooperative endeavor agreements with our local agencies, state shared revenues, payments in lieu of taxes and 911 fees.

Grants are derived from several sources for a variety of purposes. State and Federal grants include funds from FEMA for hurricane recovery and mitigation, H.U.D. grants for capital improvements in target areas through Community Development Block Grant programs, Department of Transportation and Development for road repairs, Bayou Pattasat Green Corridor and Slidell mobility master plan. The Police department receives funding through the Department of Justice, Louisiana highway safety and department of Health and Human services for overtime. These funds are collected and reported in several different funds; however, the revenues are restricted as to use and stringently controlled.

The Police department has a cooperative endeavor agreement with the St. Tammany Parish School Board to supply the Slidell schools with a school resource officer. The agreement is budgeted in the Public Safety

City of Slidell 2026 Adopted Budget Budget Summary (continued)

Fund at \$897,381 for fiscal years 2026, 2025, 2024 and 2023 for nine School Resources Officers. The City budgeted \$1,307,883 for the years 2021 and 2022, respectively as these provided fourteen School Resources Officers. This decrease over the years is to the Police Department renegotiations carried out during fiscal year 2023 from fourteen officers to nine officers.

State Shared Revenues are generated from State imposed taxes on tobacco and beer sales. Checks are received from the State on a quarterly basis. For the 2026 and 2025 budget, beer tax revenue sharing is expected to be \$65,000, respectively. Beer tax revenue for 2024 was \$66,914, 2023 was \$71,286, 2022 was \$77,511, 2021 was \$67,858, 2020 was \$76,850, 2019 was \$78,975, and 2018 was \$76,850. This revenue has remained comparable over the past several years.

Payments in Lieu of Taxes are payments that cover overhead expenses charged by the General Fund to the Utility Fund. These include preparation of payroll; monthly calculation and printing of utility bills; recording and reporting of revenues, expenses, and fixed assets management; preparation of annual budget and financial statements (audited). The calculation of the payment is arrived at by charging the Utility Fund a franchise tax based upon 4% of revenues just as any other utility company doing business in the City. The current millage is also applied to the value of the property “owned” by the utility. This provides an easily calculated, consistent method of assessment, which is treated as transfer out of the Utility Fund and a transfer into the General Fund.

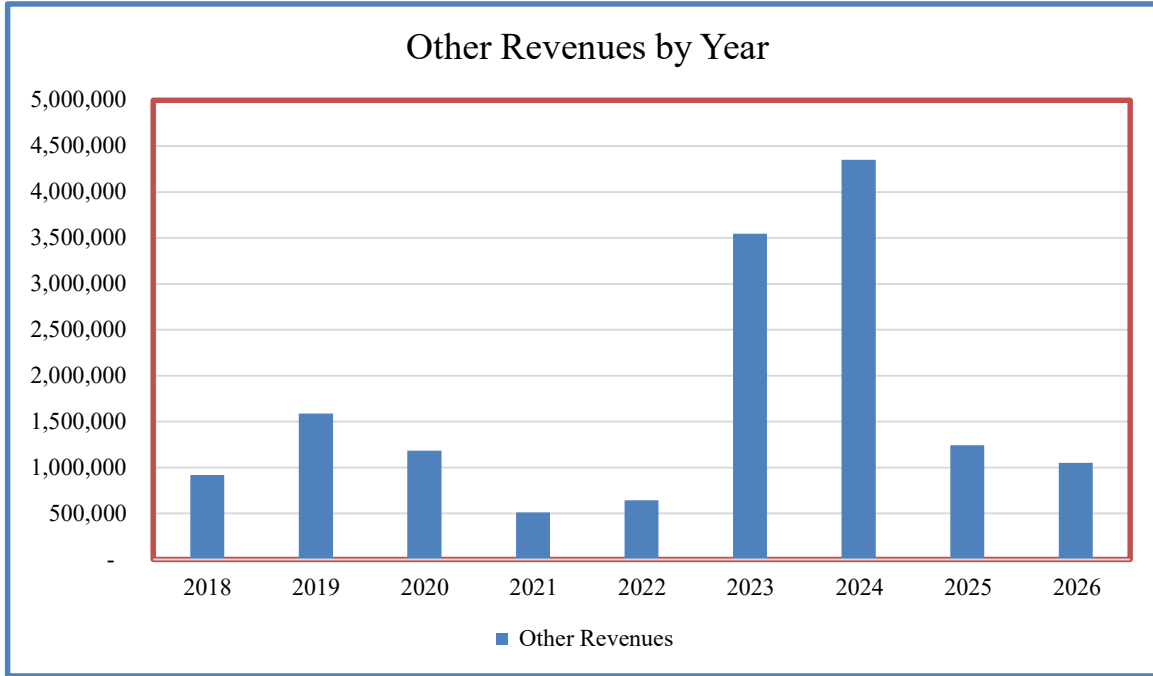
911 Fees are charges applied to phone bills for operation of an emergency 911 system. These charges are collected by the phone company and distributed to the City based on the number of phone lines within corporate limits. The fees are restricted for defraying operating expenses associated with the 911 system such as salaries and equipment maintenance. These are collected and reported within the Public Safety Fund.

Other Revenues

Other revenues include consolidated interest and miscellaneous revenues from various sources. Other revenues represent 1.62% of total revenues. Included in this category are late fees on accounts, interest earned on investments, and sale of surplus property. Although most other items have remained consistent, investment interest has varied widely depending upon available cash and market conditions. While the City endeavors to maximize return on investments, the primary concern is to ensure the return of principal. Since the performance of this category is inconsistent from year to year, it is budgeted very conservatively. Interest and other miscellaneous revenues are expected to generate \$1,052,425 and \$1,243,592 in 2026 and 2025, respectively. In fiscal year 2023 and 2024, there was a large increase in interest revenues over the budget which resulted in the 2025 carry-forward revenues.

City of Slidell 2026 Adopted Budget Budget Summary (continued)

The Chart below demonstrates how inconsistent this category has been over the last seven years:



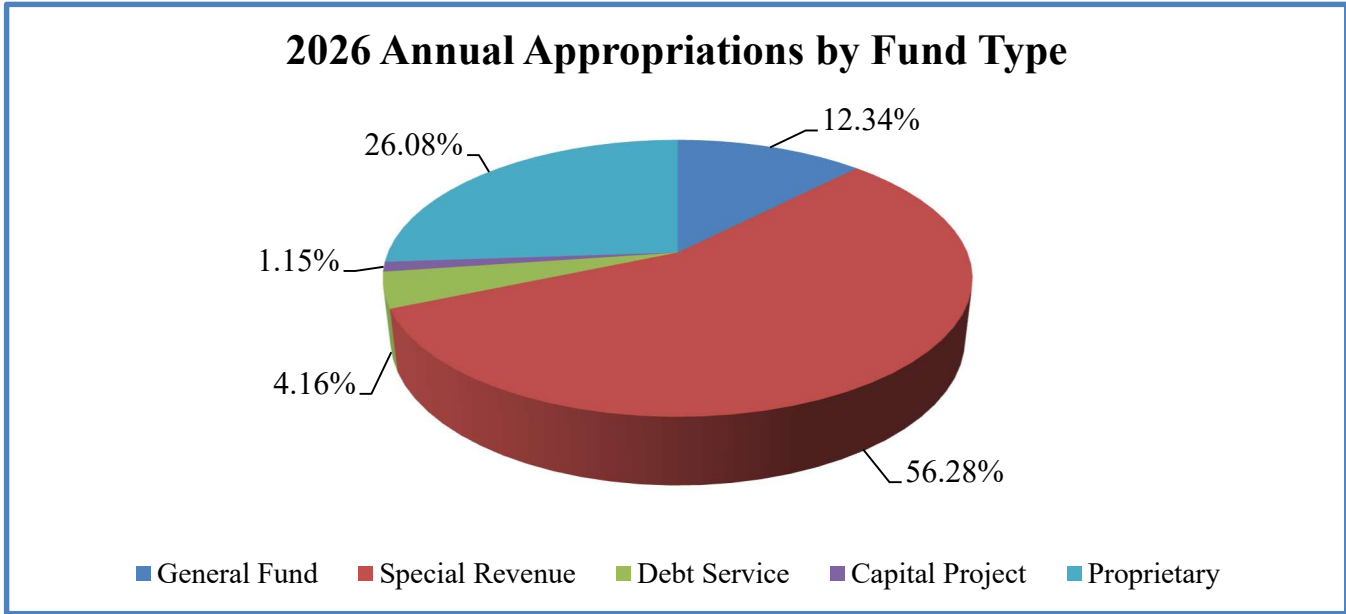
Expenditures

The proposed budget for the year 2026 for all funds, including operating, capital and proprietary is \$65,064,182. This is a 59.39% decrease from the 2025 adopted budget primarily due to rollover capital funding from year to year and a decrease in grant funding.

The following graphs below illustrate the total annual operating budgets by fund type for the proposed 2026 budget and the adopted 2025 budget:

Annual Appropriations by Fund Type				
	2026 Proposed Budget	2025 Adopted Budget	2026 Over (Under) 2025 Budget	
General	\$ 8,027,895	\$ 7,706,010	\$ 321,885	4.18%
Special Revenue	36,616,523	71,808,150	(35,191,627)	-49.01%
Debt Service	2,705,000	2,460,877	244,123	9.92%
Capital Project	746,105	43,809,953	(43,063,848)	-98.30%
Proprietary	16,968,659	34,431,734	(17,463,075)	-50.72%
	<u>\$ 72,229,950</u>	<u>\$ 160,216,724</u>	<u>\$ (95,152,542)</u>	<u>-59.39%</u>

**City of Slidell
2026 Adopted Budget
Budget Summary (continued)**



The following graphs below illustrate the total annual operating budgets by expenditure type for the proposed 2026 budget and the adopted 2025 budget:

Annual Appropriations by Expenditure Type				
	2026 Proposed Budget	2025 Adopted Budget	2026 Over (Under) 2025 Budget	
Salaries & benefits	\$ 34,727,200	\$ 32,511,867	\$ 2,215,333	6.81%
Contractual services	16,318,323	26,471,100	(10,152,777)	-38.35%
Supplies & materials	2,515,535	2,539,470	(23,935)	-0.94%
Operating equipment	230,100	230,100	-	0.00%
Repairs & maintenance	2,070,955	2,047,559	23,396	1.14%
Other	231,275	114,010	117,265	102.86%
Debt	3,941,472	3,689,877	251,595	6.82%
Capital Outlay	5,029,322	92,612,741	(87,583,419)	-94.57%
	<u>\$ 65,064,182</u>	<u>\$ 160,216,724</u>	<u>\$ (95,152,542)</u>	<u>-59.39%</u>

Salaries and benefits increased by \$2,215,333 or 6.81% when compared to the 2025 budget. This increase is due to a two-step increase (1.5% per step) totaling 3% adjustment for all municipal employees while the Public Safety department has introduced a new pay plan which includes an average salary increase of 9.71%. The two steps cost the City \$400,000 while the implementation of the Public Safety department's pay plan and benefit enhancements cost \$1,319,000. As part of the benefit package for the public safety department it includes an increase in incentive payments and a 3% City contribution toward the employees' portion of pension obligations. The Public Safety Department's plan eliminates the Police Officer,

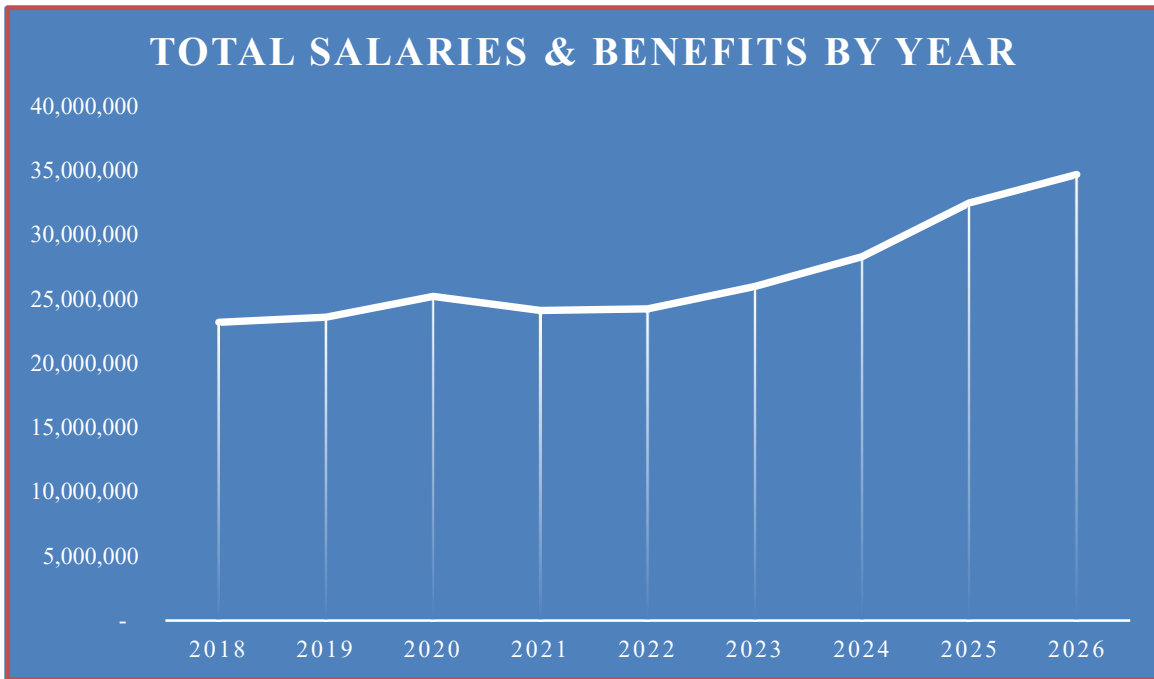
City of Slidell
2026 Adopted Budget
Budget Summary (continued)

Communication Officer and Correction Officer I, II, and III and Animal Control Officer I and II classifications to simplify the rank structure within the department. This pay plan is an addition to the 10% raise given to all Public Safety employees on January 1, 2025. Additionally, the City's retirement contribution has decreased from 29.50% to 28.00% and the Municipal police employees' retirement system contribution decreased 2.13% for fiscal year 2026 from 35.60% to 33.475%, while health benefit costs are estimated to increase by 10%. The net effect of the decrease on pensions and the increase to health benefits is approximately an additional \$350,000.

The proposed 2026 budget includes the addition of a heavy equipment mechanic and senior crew chief positions in fiscal year 2026 costing approximately \$140,000. The heavy equipment mechanic position will enhance the maintenance department's ability to perform repairs and servicing in-house. This move is expected to reduce equipment downtime, improve efficiency, and potentially lower outsourcing costs. The Senior Crew Chief position will provide dedicated leadership over water maintenance and meter reading operations. This role is expected to improve efficiency, streamline workflow, and enhance department operations overall. By adding this position to oversee these critical areas, the city can ensure better coordination, improved service delivery, and more efficient management of water infrastructure and meter reading processes.

Contractual services decreased by \$10,152,777 or 38.35% in 2026 when compared to 2025. This decrease is directly related to the timing of funding received from open grants including the Hazard Mitigation Grant Program for the Home Elevation Program, Stormwater master plan, and Slidell mobility master plan. Repairs and maintenance have increased by 1.14% primarily due to the aging infrastructure and equipment along with the costs associated with a third-party to perform the repair. Other has increased by \$117,265 or 102.86% due to the addition of City sponsored Bayou Jam concerts and the Bayou Christmas event. Debt has increased by 6.82% due to the new bonding for the construction of a police department building. Capital outlay decreased by \$87,583,419 or 94.57% in 2026 when compared to 2025 due to capital improvement rollover. \$85,933,598 was rolled forward into the 2025 budget from prior years.

**City of Slidell
2026 Adopted Budget
Budget Summary (continued)**



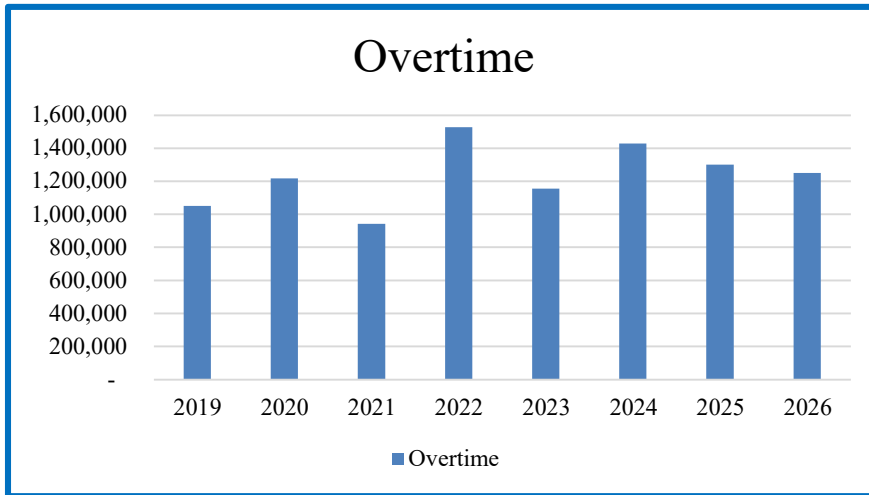
Salaries and Benefits

Salaries and Benefits represent 53.37% of total budgeted expenditures for 2026. Salaries and benefits consist of employee salaries, pension cost, worker compensation premiums, employee medical, dental and life insurance, retiree medical, over time and holiday pay, and vacation and sick payouts. The City provides pension benefits for all of its full-time employees through participation in the Municipal Employees’ Retirement System (“MERS”) and Municipal Police Employees’ Retirement System (“MPERS”). Based on state legislation, the boards of the Municipal and Police systems establish the employer and employee contribution rates annually. In 2026, MERS employer contribution rates will decrease from 29.50% to 28.00% when compared to 2025. MPERS employer contribution rates have decreased 35.60% to 33.475% for the year ended June 30, 2026.

The City is self-insured for medical insurance and fully insured for workers’ compensation and dental insurance. In 2016, the city began paying 90% of the cost of medical and dental insurance for single coverage, 75% of the cost of medical and dental insurance for employees with dependent coverage and 100% of the cost of life and long-term disability for employees. A total of \$7,713,313 is included in the proposed 2026 budget for employee and retiree health, dental, life and disability benefits which is a 13.16% increase from the 2025 Budget due to an estimated 10% increase on premiums and the addition of two new employees.

Overtime and Holiday Pay varies significantly with storm and special events. The proposed 2026 budget for overtime is \$1,249,762, which is a decrease of \$50,938 or 3.92% when compared to the prior year. The City has incurred larger overtime costs in the past few years due to the economic challenges of hiring and

City of Slidell 2026 Adopted Budget Budget Summary (continued)



retention. The City has been dedicated to recruiting knowledgeable, dedicated, dependable and reliable employees to help offset the workload. Overtime represents 3.60% of total proposed salaries and benefits. In fiscal year 2022, Hurricane Ida hit and the City activated essential personnel for approximately a week to assist in the cleanup. The overtime associated with this event was \$682,000 of which \$398,000 was for public safety. Overtime

costs to the City were \$1,428,031, \$1,154,482, \$1,527,529, \$942,298, \$1,218,192 and \$1,051,124 for fiscal years 2024, 2023, 2022, 2021, 2020 and 2019, respectively.

Vacation and sick payouts and conversion costs are for payments for terminating employees for unused vacation or sick benefits. This line item varies significantly based on who retires and the number of terminations and retirements in a given year. The 2026 proposed budget for vacation and sick payouts and conversion costs are \$465,000. This is comparable to the previous year costs of \$471,435. The City actual costs for payouts and conversion were \$330,752, \$87,035, \$258,592, \$519,477, \$265,436 and \$341,021 in fiscal years 2024, 2023, 2022, 2021, 2020 and 2019, respectively.

Contractual Services

Contractual services represent 25.08% of total budgeted expenditures. Included in contractual services are professional services, property, flood and general insurances, utility cost, garbage collections, self-insurance claims, grass cutting contracts, 2026 proposed budget decreased contractual services by \$10,152,777 or 38.35% to \$16,318,323. This decrease is primarily due to the Home Elevation Program and the Building Resilient Infrastructure and Communities Grant and Reconnecting Communities and Neighborhoods Grant. In fiscal year 2026 and 2025, the City budgeted \$0 and \$10,425,617, respectively, for the Home Elevation Program. The City currently has an estimated \$4,935,682 in applications waiting for approval to elevate an additional 23 homes. Once these applications have been approved the budget will be adjusted accordingly. The City estimates an increase to property insurance by 10% or \$230,000 based on current markets. Grass cutting contracts for interstates and right of ways budgets have been increased by 3.00% as a result of CPI adjustments and the bidding process currently taking place. Flood insurance and other insurances have been estimated to increase by 15% for a total of \$155,000 when compared to the previous year.

City of Slidell

2026 Adopted Budget

Budget Summary (continued)

Supplies and Materials

Supplies and materials represent 3.87% of total budgeted expenditures. Various supplies, materials, and gasoline are included in this category. The City's proposed 2026 budget includes \$2,515,535 for supplies and materials which is a 0.94% decrease from prior year. The main reason for this decrease is due to the cost of jet fuel, which decreased \$67,000 when compared to prior year. This decrease is due to current prices dropping in comparison to the last couple of years. In fiscal year 2024 and 2023, the City had seen an increase when purchasing supplies and materials across the board by an average of 3.00% however that has slowed down. The City increased chemical budgets by 5% when compared to 2025, as this cost continues to rise.

Repairs and Maintenance

Repairs and maintenance, including all repairs to property and equipment that will not be classified as a capital asset are budgeted at \$2,070,955 in 2026. Repairs and maintenance represent 3.18% of total budgeted expenditures. This is an increase of \$23,396 or 1.14% when compared to prior year. This increase is directly related to the cost of third parties making repairs. As infrastructure and equipment ages this cost will increase. However, the City has entered into an agreement with Enterprise Fleet Management to lease/purchase vehicles for Utilities and it is believed this will decrease the maintenance cost to vehicles. The City will work closely with Enterprise and monitor the cost associated with these vehicles and make any appropriate budget adjustments.

Other Expenditures

Other expenditures which represent 0.36% of the 2026 budgeted expenditures consist primarily of the cost associated with holding events throughout the City. There was an increase of \$117,265 or 102,86% when compared to the 2025 budget which is directly tied to the cost of expanding the number of City Events and absorbing Bayou Christmas from the Boys and Girls Club. The City has planned to have seventeen free concerts between the fall and spring and develop the Bayou Christmas event resulting in an estimated cost increase of \$94,000. The City increased other expenditures in fiscal year 2025 and 2024 by \$28,868 and \$14,298.

Operating Equipment

Operating equipment representing 0.35% of budgeted expenditures. The City's 2026 and 2025 budget includes \$230,100 for operating equipment, respectively. Operating equipment had actual cost of \$218,799, \$275,491 and \$92,942 for fiscal years 2024, 2023 and 2022, respectively.

Debt

The City issued \$18,500,000 Louisiana Local Government Environmental Facilities and Community Development Authority Revenue Bonds, Series 2024 for the construction of a new police department

City of Slidell

2026 Adopted Budget

Budget Summary (continued)

building. This investment reflects the City's commitment to improving public safety infrastructure. While the increased debt adds to financial obligations, the new facility is expected to improve police operations, provide better resources for officers, and improve service to the community. Proposed expenditures for debt retirement are accounted for in the Debt Service Fund and the Utility Fund and can be found under the Debt Service section of this document.

Capital Outlay

Capital outlay is proposed in the capital outlay program for 2025 and is outlined in the Capital Budget section of this document.

Policies and Procedures

Budget Policies and Procedures

The City of Slidell utilizes a decentralized operating and capital budget process. All departments are given an opportunity to participate in the budget process.

The purpose of the annual budget for the City of Slidell is to provide direction for the next fiscal year. The goal of the budget process is to determine how to spend the limited resources while maintaining excellent services to the citizens of the City.

The City adheres to the following procedures in establishing the budget:

Home Rule Charter, Section 5-02 – Budget Preparation and Adoption - At least ninety (90) days prior to the beginning of each fiscal year, the mayor shall submit to the council a proposed operating budget in the form required by this charter. At the meeting of the council at which the operating budget is submitted, the council shall order a public hearing on it and shall cause to be published in the official journal, at least ten (10) days prior to date of such hearing, the time and place thereof, a general summary of the proposed budget and the times and places where copies of the proposed budget are available for public inspection. At the time and place so advertised, the council shall hold a public hearing on the budget as submitted. The budget shall be finally adopted not later than the last day of the fiscal year. If the budget has not been finally adopted by that date, the budget as submitted to the council by the mayor shall become effective. Upon final adoption, the budget shall be in effect for the budget year and copies shall be filed with the clerk of the council. The budget as finally adopted shall be reproduced and sufficient copies shall be made available for use of all offices, departments and agencies of the City, and for the use of interested persons.

City of Slidell 2026 Adopted Budget Budget Summary (continued)

Prior to March 31st of each year, the Mayor submits to the Council a proposed operating and capital budget for the commencing year July 1st. The actual dates for the 2026 budget process are as follows:

Budget Calendar	
January 1 st	Finance begins the budget process; including preparing various reports to compute available revenues, benefit rates, debt, and other expenditures
January 8 th	Instructional Letter (including due dates) and budget packets are sent to Department Directors for personnel services, contractual services, supplies and materials, operating equipment, repairs & Maintenance, capital outlay requests, goals and objectives, performance measures and indicator
January 24 th	Key personnel meet to review and update the Strategic Plan and long-range financial planning
February 14 th	Deadline for receiving departmental requests excluding Capital outlay
February 24 th – 27 th	Finance and Administration meets with Department Directors to review budgets. At this meeting, Department Directors are required to submit capital outlay. This request will have the following: summary of project, estimated costs and future costs of project, method of financing (if grant funded), estimated completion date and priority of projects along with strategic plan inclusion.
March 3 rd	Finance will summarize and submit all capital outlay request to the Mayor for review and selection
March 13 th – 17 th	Final draft of detailed budget is balanced and submitted to the Mayor and Administration. Narratives and recaps are finalized.
March 18 th	Final budget summary is submitted to Council
March 25 th	Budget summary appears on Council Consent Calendar
March 31 st	Budget Book submitted to Council
April - May	Council budget hearings and publish in public paper Public Hearing and Council approval of budget through ordinance. At this time the Council may ask Department Directors to present their budgets and ask questions regarding their department's budget request along with any comments from the public.
May 27 th	
July 1st	Effective date of budget

Annual budgets (July 1 - June 30) are adopted for all funds except trust funds. No budgets are adopted for trust funds since budget authorization and control are achieved through stipulations in the trust agreements. Operating budgets are adopted on a departmental basis, which is the legal level of control.

The budget must be balanced. Total anticipated revenues plus beginning undesignated/unreserved fund balance must equal total estimated expenditures. Both revenue and expenditures are budgeted with a

City of Slidell 2026 Adopted Budget Budget Summary (continued)

conservative bias. Revenues are budgeted lower than anticipated and expenditures are budgeted higher than anticipated.

Revenue projections are budgeted by fund and based on historical data and known trends. Expenditure projections are budgeted by fund and or department and based on actual costs and reasonable estimates.

The City maintains actual budgetary control at the departmental level on a line-item basis and monitors appropriations on a monthly basis. These line items are grouped into cost classifications and are categorized as follows: salaries and benefits of officials and employees, contract services, supplies and materials, equipment, repairs and maintenance, debt requirements capital outlay and others (i.e. community services, etc.).

Encumbrances are recorded in the appropriate line item by the Purchasing Department as the requisitions are received from various departments. If sufficient funds are not available to cover the purchase, the requisition is returned to the originating department for appropriation allotment changes, transfer of funds or cancellation. Every appropriation, except an appropriation for a capital expenditure, shall lapse at the close of the fiscal year to the extent that it has not been expended or encumbered. An appropriation for a capital expenditure shall continue in force until the purpose for which it was made has been accomplished or abandoned; the purpose of any such appropriation shall be deemed abandoned if three years pass without any disbursement from or encumbrance of the appropriation. The City's Charter, as well as state law, does not allow deficit spending.

The City monitors revenues and expenditures closely during the year in order to adhere to the annual operating budget approved by the City Council. Per Charter requirements, the Mayor may, if he decides it necessary, open the adopted budget for amendments by councilmanic action during the fiscal year. The Mayor retains the right to approve line-item budgetary adjustments of unencumbered funds within an operating department, office or agency during the course of the fiscal year. Unencumbered balances in the General Fund and Sales Tax Fund on hand at the close of the fiscal year are usually appropriated, in whole or in part, as capital outlay for projects in the succeeding year after the annual financial audit is released.

If a change in operations occurs or a variance of 5% or more is noted which changes the original adopted budget, the governing authority must amend the budget. The Mayor will propose a change to the adopted budget in the form of a budget amendment and submit it to the Council. The amendment must be adopted at a public meeting after publication of the agenda, layover for seven days and must be done through ordinance. Additionally, the Administration will submit a supplemental budget six months into the fiscal year with any changes that are deemed necessary. Directors are asked to submit any changes or updates to their prospective departments to the Finance Department no later than October 15th. This will be reviewed and if deemed reasonable will be included in the supplemental budget. Also at this time, the Administration will budget any excess funds from the prior year to capital improvement projects supporting the Strategic Plan. Requisitions that will cause an overrun of a department's allocated budget are immediately rejected by the accounting system and are not processed until additional funding is available.

City of Slidell

2026 Adopted Budget

Budget Summary (continued)

The Mayor recommends to the City Council a capital improvement program for the next five years and a capital budget by project for the first year of the program. The City Council is obligated to approve a capital budget program and adopts the capital budget concurrently with the annual operating budget. The amounts budgeted constitute appropriations from the funds indicated when they become available.

Budgets are prepared in conformance with federal, state and other legal requirements, including Louisiana Revised Statutes 39:1305 – 39:1315.

Basis of Budgeting

Budgets adopted for the governmental funds deviate from Generally Accepted Accounting Principles (GAAP) in the budgeting for encumbrances and capital leases. Encumbrances are shown as expenditures on the budget basis in the year of commitment. Capital leases are budgeted as departmental appropriations on the budget basis, while on a GAAP basis they are considered as debt service.

Budgets adopted for proprietary funds and fiduciary funds deviate from GAAP to the extent that additional budget allocations are shown for information purposes only for capital outlays expected during the budget year for planned cash flow purposes. Budgets for proprietary and fiduciary funds serve as a management tool but are not required by GAAP or Louisiana state law.

Basis of Accounting and Financial Reporting

The financial reporting of the City of Slidell is maintained in conformity with generally accepted accounting principles (GAAP) and standards of the Government Accounting Standards Boards. Measurement focus indicates the type of resources being measured such as current financial resources or economic resources. The basis of accounting indicates the timing of transactions or events for recognition in the financial statements.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded when payment is due.

The proprietary funds and internal service fund are reported using the economic resources measurement focus and the accrual basis of accounting.

Investment Policy

State Law R.S. 33:2955 allows the investment in direct United States Treasury obligations; bonds, debentures, notes or other evidence of indebtedness issued or guaranteed by federal agencies or U.S.

City of Slidell

2026 Adopted Budget

Budget Summary (continued)

government instrumentalities, which are federally sponsored; direct security repurchase agreements of any federal book-entry-only securities guaranteed by the U.S. government; time certificates of deposit of any bank domiciled or having a branch office in the state of Louisiana; savings accounts or shares of certain savings and loan associations and savings banks; certain accounts of federally or state chartered credit unions, and certain mutual or trust fund institutions.

Investments are stated at fair value in accordance with the Governmental Accounting Standards Board Statement (GASB) No. 31 “Accounting and Financial Reporting for Certain Investments and for External Investment Pools.”

Debt Service Policy

The City of Slidell, (“City”) must receive State Bond Commission (SBC) approval when seeking to issue debt. The City submits an application to the SBC requesting the authority to incur debt or levy related taxes. SBC staff review the application for compliance with applicable laws and feasibility, including the ability to repay the debt. If the application is in order, SBC staff place the City’s application on the agenda for consideration by the SBC at a regular or special meeting, at which the SBC can approve, reject, or defer action on the application. If approved by the SBC, the City’s governing body should formally approve any external financings (e.g., bonds, notes, leases) or refinancing arrangements, including the selection and use of legal, accounting, and any other professional service providers that are needed.

The City must meet all debt reserve and service requirements, including establishing sinking fund accounts, reserve accounts, and/or contingency accounts, if required by the debt instrument.

If debt service is funded by a tax millage, the City should not collect more in taxes than is reasonable for debt service. As a best practice, the LLA suggests no more than one year of excess collections before the City should reduce its millage to a more reasonable level. If the related debt has been paid off, the City must stop collecting the millage and the over collected amount may need to be refunded to taxpayers.

R.S. 39:1438(C) requires that public entities continuously maintain (1) a list of all Louisiana municipal securities for which the public City is the issuer or an obligated person; (2) a copy of all continuing disclosure agreements to which the public City is a party; and (3) if pursuant to a continuing disclosure agreement to which the public City is a party, the public City is responsible for filing notices of changes in bond ratings and a list of current ratings for such securities, if any.

All records required by R.S. 39:1438(C) are subject to inspection by the public City’s auditor, whether the Legislative Auditor or CPA.

R.S. 39:1438(D) requires the public City’s auditor to (1) review the public City’s compliance with the recordkeeping requirements of R.S. 39:1438(C), and (2) review a sample of the public City’s filings on EMMA to determine if such filings are in compliance with the continuing disclosure agreements to which the public City is a party.

City of Slidell

2026 Adopted Budget

Budget Summary (continued)

Revenue Recognition Policy

Governmental Funds' revenue is reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. The City considers revenues to be available if they are collected within ninety (90) days of the end of the current fiscal period.

The proprietary funds are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recognized when earned regardless of the timing of the related cash flow.

Expenditure Policy

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

The City will maintain a level of expenditures, which will provide for the public well-being and safety of the residents of the community. All expenditures made shall be for a public purpose and no expenditures will be made which are prohibited by administrative directives, local ordinances, or federal and state statutes.

Fund Balance Policy

As required by the Government Accounting Standards Board (GASB), on July 1, 2010, the City adopted GASB 54, *Fund Balance Reporting and Governmental Fund Type Definitions*. In the fund financial statements, fund balance for governmental funds is reported in classifications that comprise a hierarchy based primarily on the extent to which the City is bound to honor constraints on the specific purpose for which the amounts in the funds can be spent. Fund balance is reported in the five components explained as the following:

1. Non-spendable – Amounts that cannot be spent because they are either not in a spendable form or legally required to be maintained intact.
2. Restricted – Amounts that have constraints placed upon them either externally by third parties, such as creditors, grantors, contributors or laws of other governments or amounts that have constraints, placed upon them by law through constitutional provisions or enabling legislation.
3. Committed – Amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the City's highest level of decision-making authority, which includes the ordinances of the City Council.

City of Slidell 2026 Adopted Budget Budget Summary (continued)

4. Assigned – Amounts that are constrained by the City Council’s intent to be used for specific purposes but are neither restricted nor committed.
5. Unassigned – Amounts that do not meet any of the other classification requirements.

Minimum Unrestricted Fund Balance Policy

General fund – The minimum unrestricted fund balance shall be 25% of operating revenue per the last audited financial statements of the City.

Sales Tax and Public Safety funds (special revenue funds) – The minimum unrestricted fund balance shall be 25% of operating revenue per the last audited financial statements plus funds committed to capital outlay.

Slidell Business Campus fund – The minimum unrestricted fund balance shall be 60% of operating revenue per the last audited financial statements of the City.

If fund balances should fall below the targeted levels defined above, the Mayor shall propose a plan to the City Council for their approval to restore the fund balance to the target level within 7 days. If restoration to the minimum fund balance target cannot be accomplished within such a period without severe hardship to the City, the Council will establish a different time frame.

The following chart is the minimum unrestricted fund balance as of the audited financial statements for the year ending June 30, 2024:

<u>General Fund</u>	<u>Sales Tax Fund</u>	<u>Public Safety Fund</u>	<u>Slidell Business Campus</u>
\$ 3,976,000	\$ 7,795,403	\$ 1,974,815	\$ 1,574,523

The 2026 Proposed Budget aligns with the City’s financial management policies by maintaining over a 25% General Fund, Sales Tax Fund, Public Safety Fund, and Slidell Business Campus fund reserves, avoiding use of one-time funds for salaries, and aligning capital spending with the five-year capital improvement plan.

Budget Structure

The City uses the following fund types:

1. Governmental Funds
 - *General Fund* – The General Fund is the primary operating fund of the City. It is used to account for all financial resources of the general government, except those required to be accounted for in another fund.

City of Slidell
2026 Adopted Budget
Budget Summary (continued)

- *Special Revenue Funds* – Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than major capital projects) that are restricted or committed to expenditures for specified purposes.
- *Debt Service Funds* – Debt Service Funds are used to account for the accumulation of resources for, and payment of, general long-term debt principal, interest and related costs.
- *Capital Project Funds* – Capital Project Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by Enterprise Funds).

2. Proprietary Funds

- *Enterprise Funds* – Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private business enterprise – where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or where the governing body has decided that periodic determination of revenues earned, expenses incurred and /or net income is appropriate for capital maintenance, public policy, management control, accountability or other purposes.
- *Internal Service Funds* – Internal Service Funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies, or to other governments, on a cost-reimbursement basis.

3. Fiduciary Funds

- *Trust and Agency Funds* – Trust and Agency Funds are used to account for assets held by the City in a trustee capacity or as an agent for individuals, private organizations, other governments and/or other funds. These include Expendable Trust, Nonexpendable Trust, Pension Trust and Agency Funds. Nonexpendable Funds and Pension Trust Funds are accounted for in essentially the same manner as Proprietary Funds since capital maintenance is critical. Agency Funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations at this time. The City currently has one trust fund included in the audited financial statements, however no budget has been deemed necessary at this time.

City of Slidell

2026 Adopted Budget

Budget Summary (continued)

The following table depict the relationships between the departments and different governmental funds:

Department	Governmental Funds					
	General Fund *	Sales Tax Fund *	Public Safety *	Slidell Business Campus Fund *	CDBG Fund	Grants & Contributions Funds
Administration	✓					
Finance	✓					
Data processing	✓					
Purchasing	✓					
Legal	✓					
Risk management	✓					
Permits	✓					
Cultural affairs	✓					
Civil service	✓					
Human resources	✓					
City Marshall	✓					
City prosecutor	✓					
Planning	✓					
City court	✓					
City council	✓					
Engineering		✓				
Public works administration		✓				
Vehicle Maintenance		✓				
Streets, Bridges & Drainage		✓				
General Maintenance		✓				
Electrical		✓				
Recreation		✓				
Police			✓			
Corrections			✓			
Regional Training Academy			✓			
Animal Control			✓			
CDBG Administration					✓	
Slidell business campus				✓		
Grants					✓	✓
Home elevations - HMGP						✓

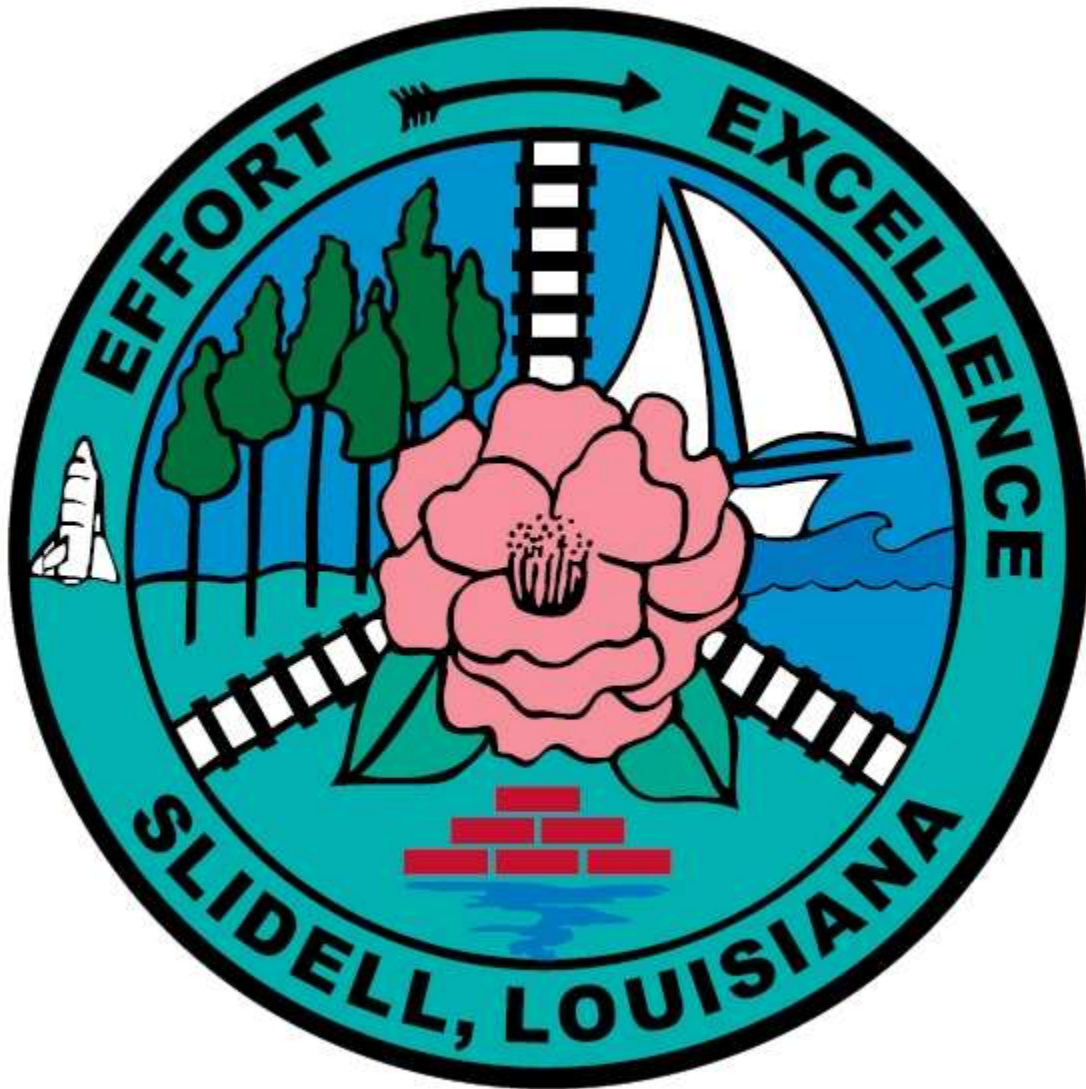
**City of Slidell
2026 Adopted Budget
Budget Summary (continued)**

The following table depict the relationships between the departments and different proprietary funds:

<u>Department</u>	<u>Proprietary Funds</u>		
	<u>Utilities Fund *</u>	<u>Airport Fund</u>	<u>Self- Insurance</u>
Utilities administration	✓		
Wastewater treatment	✓		
Wastewater collection	✓		
Water maintenance	✓		
Airport		✓	
Insurance/risk mgmt.			✓
Debt service	✓		

** The City identifies major funds for budgeting purposes to facilitate clear financial planning, ensure compliance with legal requirements, and promote transparency in the allocation and use of public resources.*

Summary Schedules
2026 Adopted Budget



City of Slidell
2026 Adopted Budget
Combined Statement of Revenues, Expenditures, and Changes in Fund Balance
Report on the Budgets for Year Ending June 30, 2026

	General Fund	Special Revenue Funds	Debt Service Funds	Capital Project Funds	Enterprise	Self Insurance	Adopted 2026
Revenues							
Sales taxes	\$ -	\$ 32,150,000	\$ -	\$ -	\$ -	\$ -	\$ 32,150,000
Ad valorem taxes	1,460,000	550,000	1,615,000	-	2,765,000	-	6,390,000
Franchise	2,200,000	-	-	-	-	-	2,200,000
Beer and tobacco	65,000	-	-	-	-	-	65,000
Licenses and permits	2,169,200	3,000	-	-	-	-	2,172,200
Intergovernmental revenues	-	3,946,398	-	-	-	-	3,946,398
Fines and forfeitures	306,700	-	-	-	-	-	306,700
Charges for services	311,900	1,003,190	-	-	-	-	1,315,090
Contributions	-	512,529	-	-	-	-	512,529
Utility revenues	-	-	-	-	12,958,000	-	12,958,000
Airport	-	-	-	-	1,069,100	-	1,069,100
Insurance	-	-	-	-	-	502,740	502,740
Other revenues	773,000	-	-	-	4,425	275,000	1,052,425
Total revenues	7,285,800	38,165,117	1,615,000	-	16,796,525	777,740	64,640,182
Expenditures							
Administration	937,064	-	-	-	-	-	937,064
Finance	998,219	-	-	-	-	-	998,219
Data processing	713,641	-	-	-	-	-	713,641
Purchasing	355,159	-	-	-	-	-	355,159
Legal	600,927	-	-	-	-	-	600,927
Building safety & permits	1,002,081	-	-	-	-	-	1,002,081
Cultural affairs	558,187	-	-	-	-	-	558,187
Civil service	108,152	-	-	-	-	-	108,152
Human resources	473,889	-	-	-	-	-	473,889
City marshal	226,097	-	-	-	-	-	226,097
City prosecutor	352,647	-	-	-	-	-	352,647
Planning	462,129	-	-	-	-	-	462,129
City court of East St. Tammany	364,850	-	-	-	-	-	364,850
City council	912,853	-	-	-	-	-	912,853
Engineering	-	808,114	-	-	-	-	808,114
Public works administration	-	4,432,160	-	-	-	-	4,432,160
Vehicle maintenance	-	819,167	-	-	-	-	819,167
Streets, bridges & drainage	-	3,146,211	-	-	-	-	3,146,211
General maintenance	-	1,124,099	-	-	-	-	1,124,099
Electrical	-	284,107	-	-	-	-	284,107
Parks and Recreation	-	2,703,945	-	-	-	-	2,703,945
Police	-	15,192,757	-	-	-	-	15,192,757
Corrections	-	1,360,728	-	-	-	-	1,360,728
Regional training academy	-	405,275	-	-	-	-	405,275
Animal control	-	608,982	-	-	-	-	608,982
CDBG Administration	-	40,000	-	-	-	-	40,000
Slidell business campus	-	1,444,272	-	-	-	-	1,444,272
Grants & Donations	-	3,143,916	-	-	-	-	3,143,916
Home elevations - HMGP	-	-	-	-	-	-	-
Utilities administration	-	-	-	-	6,360,707	-	6,360,707
Wastewater treatment	-	-	-	-	2,062,903	-	2,062,903
Wastewater collection	-	-	-	-	1,579,683	-	1,579,683
Water maintenance	-	-	-	-	2,600,485	-	2,600,485
Airport	-	-	-	-	1,175,509	-	1,175,509
Insurance	-	-	-	-	-	1,403,860	1,403,860
Debt service	-	-	2,705,000	-	1,236,472	-	3,941,472
Capital outlay	-	1,064,790	-	746,105	549,040	-	2,359,935
Total expenditures	8,065,895	36,578,523	2,705,000	746,105	15,564,799	1,403,860	65,064,182
Excess (deficiency) of revenues over expenditures	(780,095)	1,586,594	(1,090,000)	(746,105)	1,231,726	(626,120)	(424,000)
Other financing sources (uses)							
Transfer in	933,300	12,831,493	1,090,000	746,105	104,484	626,120	16,331,502
Transfer out	(153,205)	(14,842,087)	-	-	(1,336,210)	-	(16,331,502)
Inception of lease	-	-	-	-	-	-	-
Carry-forward revenues	-	-	-	-	-	-	-
Bond proceeds	-	424,000	-	-	-	-	424,000
Total other financing sources (uses)	780,095	(1,586,594)	1,090,000	746,105	(1,231,726)	626,120	424,000
Net change in fund balance	-	-	-	-	-	-	-
Fund balance, beginning of year	7,396,148	21,174,388	3,809,437	513,734	57,428,108	2,321,202	92,643,017
Fund balance, end of year	<u>\$ 7,396,148</u>	<u>\$ 21,174,388</u>	<u>\$ 3,809,437</u>	<u>\$ 513,734</u>	<u>\$ 57,428,108</u>	<u>\$ 2,321,202</u>	<u>\$ 92,643,017</u>

City of Slidell
2026 Adopted Budget
Combined Statement of Revenues, Expenditures, and Changes in Fund Balance
Report on the Budgets for Year Ending June 30, 2026 and 2025 and Actuals for Year Endings June 30, 2024 and 2023

	Actual 2023	Actual 2024	Adopted 2025	Proposed 2026	Adopted 2026
Revenues					
Sales taxes	\$ 27,684,164	\$ 27,605,144	\$ 29,450,000	\$ 32,150,000	\$ 32,150,000
Ad valorem taxes	7,798,433	8,129,052	7,568,000	6,390,000	6,390,000
Franchise	2,379,804	2,166,824	2,230,000	2,200,000	2,200,000
Beer and tobacco	71,286	66,914	65,000	65,000	65,000
Licenses and permits	2,776,896	2,395,476	2,140,950	2,172,200	2,172,200
Intergovernmental revenues	12,996,219	9,943,550	30,671,756	3,946,398	3,946,398
Fines and forfeitures	274,423	342,665	279,700	306,700	306,700
Charges for services	1,783,205	1,550,916	1,666,200	1,739,090	1,315,090
Contributions	108,460	98,224	503,607	512,529	512,529
Utility revenues	11,505,432	12,015,779	12,608,000	12,958,000	12,958,000
Airport	1,271,608	1,011,590	1,144,100	1,069,100	1,069,100
Insurance	1,250,303	1,290,900	1,290,900	502,740	502,740
Other revenues	3,547,535	4,350,535	1,243,592	1,052,425	1,052,425
Total revenues	73,447,768	70,967,569	90,861,805	65,064,182	64,640,182
Expenditures					
Administration	958,536	886,044	855,992	942,564	937,064
Finance	732,551	797,313	1,008,515	1,004,219	998,219
Data processing	576,800	612,186	701,038	715,141	713,641
Purchasing	291,003	301,654	334,480	357,159	355,159
Legal	362,283	409,171	503,388	523,077	600,927
Building safety & permits	850,418	877,013	995,698	1,008,331	1,002,081
Cultural affairs	387,425	402,086	456,679	560,187	558,187
Civil service	115,480	108,014	135,675	108,402	108,152
Human resources	361,868	426,682	450,282	476,389	473,889
City marshal	217,566	220,678	224,287	226,247	226,097
City prosecutor	270,707	266,845	348,939	354,897	352,647
Planning	376,280	415,721	447,541	464,879	462,129
City court of East St. Tammany	193,962	332,983	350,827	365,050	364,850
City council	779,064	795,956	892,669	921,353	912,853
Engineering	640,181	730,837	791,351	808,114	808,114
Public works administration	3,523,648	3,597,506	4,384,076	4,432,160	4,432,160
Vehicle maintenance	547,961	617,122	713,403	819,167	819,167
Streets, bridges & drainage	2,457,738	2,595,575	3,088,881	3,146,211	3,146,211
General maintenance	804,160	939,282	794,379	1,124,099	1,124,099
Electrical	228,565	240,486	267,554	284,107	284,107
Parks and Recreation	2,258,907	2,382,732	2,712,997	2,703,945	2,703,945
Police	11,219,882	11,740,800	13,560,364	15,192,757	15,192,757
Corrections	979,769	1,063,059	1,241,124	1,360,728	1,360,728
Regional training academy	297,909	306,169	381,788	405,275	405,275
Animal control	457,940	511,773	577,458	608,982	608,982
CDBG Administration	26,269	27,405	40,000	40,000	40,000
Slidell business campus	1,175,382	1,147,327	1,416,530	1,444,272	1,444,272
Grants & Donations	456,631	1,689,540	8,430,085	3,143,916	3,143,916
Home elevations - HMGP	3,062,208	1,012,478	2,347,091	-	-
Utilities administration	4,443,872	4,725,284	6,104,593	6,360,707	6,360,707
Wastewater treatment	1,651,197	1,718,599	2,019,399	2,062,903	2,062,903
Wastewater collection	927,853	1,228,636	1,510,517	1,579,683	1,579,683
Water maintenance	1,876,222	2,093,085	2,445,117	2,600,485	2,600,485
Airport	1,200,602	1,031,961	1,212,687	1,175,509	1,175,509
Insurance	1,152,412	2,187,339	2,168,702	1,403,860	1,403,860
Debt service	231,704	2,592,092	3,689,877	3,941,472	3,941,472
Capital outlay	12,249,134	14,218,986	92,612,741	2,397,935	2,359,935
Total expenditures	58,344,089	65,250,419	160,216,724	65,064,182	65,064,182
Excess (deficiency) of revenues over expenditures	15,103,679	5,717,150	(69,354,919)	-	(424,000)
Other financing sources (uses)					
Transfer in	19,750,779	22,214,854	43,388,166	16,369,502	16,369,502
Transfer out	(19,750,779)	(22,214,854)	(43,388,166)	(16,369,502)	(16,369,502)
Inception of lease	269,517	-	-	-	-
Carry-forward revenues	-	-	-	-	424,000
Bond proceeds	-	-	19,118,807	-	-
Total other financing sources (uses)	269,517	-	19,118,807	-	424,000
Net change in fund balance	15,373,196	5,717,150	(50,236,112)	-	-
Fund balance, beginning of year	122,212,783	137,585,979	143,303,129	92,643,017	92,643,017
Fund balance, end of year	\$ 137,585,979	\$ 143,303,129	\$ 93,067,017	\$ 92,643,017	\$ 92,643,017

City of Slidell
Summary of Full-Time & Part-Time Positions by Department
2026 Adopted Budget

<u>Department</u>	<u>Actual 2023</u>	<u>Actual 2024</u>	<u>Budget 2025</u>	<u>Proposed 2026</u>	<u>Adopted 2026</u>
General Fund					
City Administration	6	6	5	5	5
Finance	7	8	8	8	8
Data Processing	3	3	3	3	3
Purchasing	4	4	4	4	4
Legal	2	3	3	3	3
Permits	12	11	13	13	13
Cultural Arts	4	4	4	4	4
Civil Service*	1	1	1	1	1
Human Resources	3	4	4	4	4
City Marshall *	1	1	1	1	1
City Prosecutor *	3	3	3	3	3
Planning	4	4	4	4	4
City Court of East St. Tammany*	2	2	2	2	2
City Council	12	12	12	12	12
Total General Fund	<u>64</u>	<u>66</u>	<u>67</u>	<u>67</u>	<u>67</u>
Special Revenue Funds					
Sales Tax Fund					
Engineering	6	6	6	6	6
Sales Tax Administration	3	3	3	3	3
Vehicle Maintenance	7	7	7	8	8
Streets, Bridges and Drainage	21	23	26	26	26
General Maintenance	4	4	4	4	4
Electrical	3	3	3	3	3
Parks and Recreation	25	23	25	25	25
Public Safety					
Police	112	110	121	121	121
Corrections	12	10	12	12	12
Regional Training Academy	2	2	2	2	2
Animal Control	7	7	7	7	7
Slidell Business Campus	3	3	3	3	3
Community Development Block Grant	1	1	1	1	1
Total Special Revenue Funds	<u>206</u>	<u>202</u>	<u>220</u>	<u>221</u>	<u>221</u>
Proprietary Funds					
Utilities	42	41	48	49	49
Airport	4	4	4	4	4
Self Insurance	2	2	2	2	2
Total Proprietary Fund	<u>48</u>	<u>47</u>	<u>54</u>	<u>55</u>	<u>55</u>
Total Employees	<u><u>318</u></u>	<u><u>315</u></u>	<u><u>341</u></u>	<u><u>343</u></u>	<u><u>343</u></u>

The City increased total authorized personnel by two (2) positions in the current budget cycle. The additions include one Heavy Equipment Mechanic, to enhance fleet maintenance capabilities, and one Senior Crew Chief, to support field operations and improve supervisory capacity within public utilities.

* *Departments not managed internally.*

City of Slidell
2026 Adopted Budget
Fund Balance Summary

Fund balance information is used to identify resources that are liquid and available to help finance a particular activity, program, or project. The City of Slidell has implemented Statement No. 54 of the Governmental Accounting Standards Board (GASB) and classifies fund balances as Non-Spendable, Restricted, Committed, Assigned, and Unassigned. For a detailed explanation, please see our Fund Balance Policy.

For the General Fund, the Fiscal Year 2026 year-end fund balance total is estimated at \$7.39 million. The NonSpendable balance is an amount that must be maintained intact legally or contractually. Restricted amounts are held for a specific purpose. The Committed balances include an amount for a stabilization/operating reserve that provides financial stability by protecting against temporary revenue shortfalls or unexpected onetime expenditures such as emergency events, and the insurance deductible reserve that can be used to pay the City’s deductible on damaged property in the event of a natural disaster. These amounts are calculated in the Fund Balance Policy.

The remaining amount is classified as Unassigned fund balance, estimated at \$3.00 million. The City earmarks these funds for future capital projects, reducing debt service costs, offsetting difficult economic circumstances, and providing for emergencies.

General Fund Balance Summary

	Actual 2023	Actual 2024	Budgeted 2025	Proposed 2026	Adopted 2026
Fund Balance, beginning of the year	\$ 7,086,281	\$ 10,583,144	\$ 13,974,870	\$ 7,396,148	\$ 7,396,148
Surplus(Deficit)	3,496,863	3,391,726	(6,578,722)	-	-
Fund Balance, end of year	<u>\$ 10,583,144</u>	<u>\$ 13,974,870</u>	<u>\$ 7,396,148</u>	<u>\$ 7,396,148</u>	<u>\$ 7,396,148</u>
	Actual 2023	Actual 2024	Budgeted 2025	Proposed 2026	Adopted 2026
Nonspendable					
Inventory	\$ 186,962	\$ 179,588	\$ 183,180	\$ 186,845	\$ 186,845
Prepaid items	238,542	104,876	106,974	109,113	109,113
Committed					
Contingencies	1,952,723	2,695,000	2,735,425	2,776,456	2,776,456
Operating reserves	566,000	566,000	574,490	583,107	583,107
Assigned					
Compensated absences	694,000	715,000	725,725	736,611	736,611
Unassigned	6,944,917	9,714,406	3,070,354	3,004,016	3,004,016
	<u>\$ 10,583,144</u>	<u>\$ 13,974,870</u>	<u>\$ 7,396,148</u>	<u>\$ 7,396,148</u>	<u>\$ 7,396,148</u>

City of Slidell
2026 Adopted Budget
Fund Balance Summary (continued)

The following summary shows all governmental activities summarized. The City used the assumption that all capital will be completed in fiscal year 2025. The following summary shows all governmental activities summarized.

Governmental Activities Fund Balance Summary

	Actual 2023	Actual 2024	Budgeted 2025	Proposed 2026	Adopted 2026
Fund Balance, beginning of the year	\$ 52,918,906	\$ 64,287,857	\$ 66,593,213	\$ 33,317,707	\$ 33,317,707
Surplus(Deficit)	11,368,951	2,305,356	(33,275,506)	-	(424,000)
Fund Balance, end of year	<u>\$ 64,287,857</u>	<u>\$ 66,593,213</u>	<u>\$ 33,317,707</u>	<u>\$ 33,317,707</u>	<u>\$ 32,893,707</u>

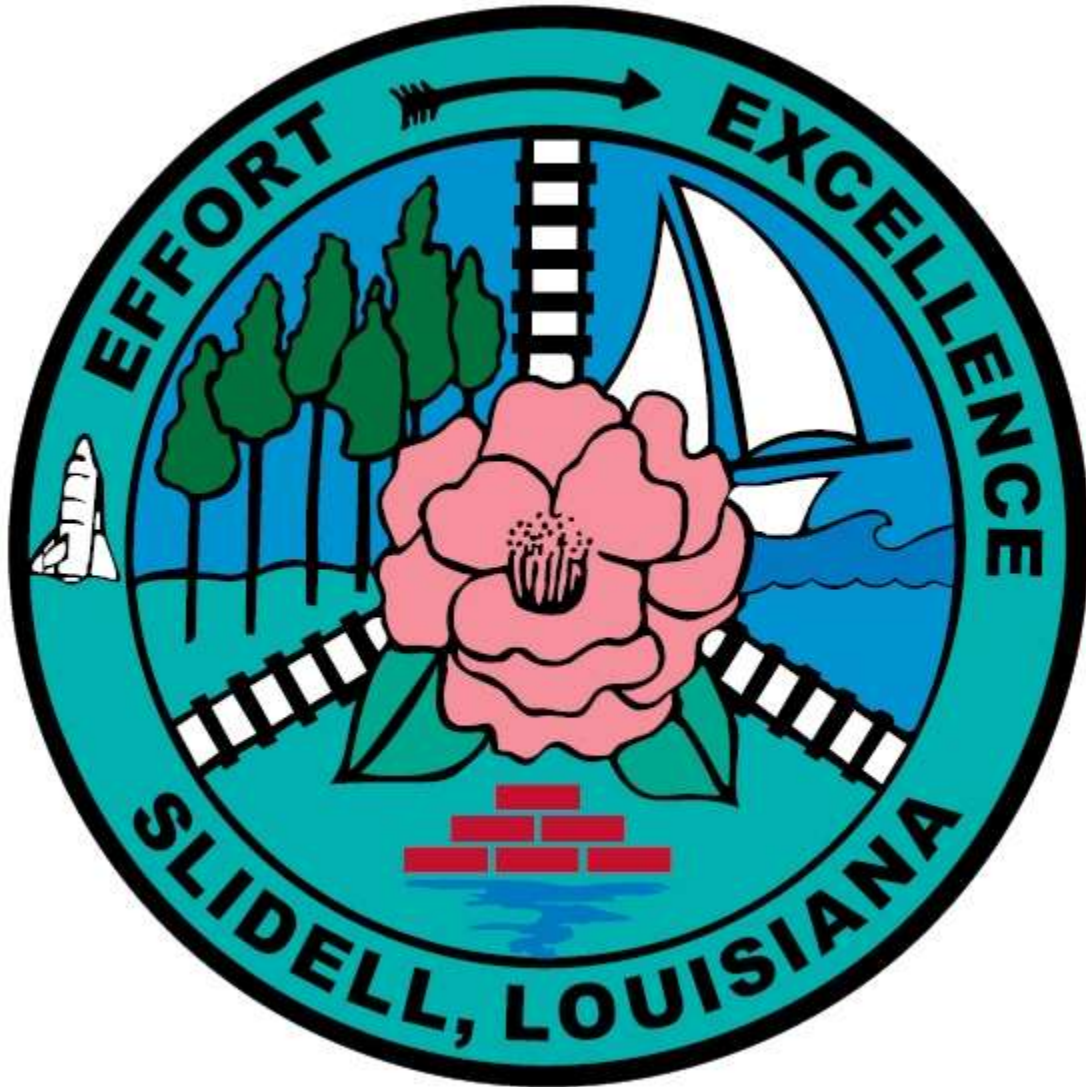
	Actual 2023	Actual 2024	Budgeted 2025	Proposed 2026	Adopted 2026
Nonspendable					
Inventory	\$ 186,962	\$ 179,588	\$ 183,180	\$ 186,844	\$ 186,844
Prepaid items	340,602	244,230	249,115	254,097	254,097
Restricted					
Debt service	2,692,680	3,051,507	4,958,151	5,618,875	5,618,875
Grants	3,826,349	4,165,348	4,165,348	4,165,348	4,165,348
Streets and drainage	7,025,512	5,990,185	-	-	-
Committed					
Capital outlay	18,856,160	19,009,097	-	-	-
Contingencies	10,777,464	11,519,741	12,892,537	13,085,925	13,085,925
Operating reserves	3,086,000	3,086,000	3,132,290	3,179,274	3,179,274
Assigned					
Compensated absences	694,000	715,000	725,725	736,611	736,611
Public improvements	9,922,015	10,466,108	-	-	-
Public safety	2,018,036	2,349,640	-	-	-
Unassigned	4,862,077	5,816,769	7,011,361	6,090,733	5,666,733
	<u>\$ 64,287,857</u>	<u>\$ 66,593,213</u>	<u>\$ 33,317,707</u>	<u>\$ 33,317,707</u>	<u>\$ 32,893,707</u>

Amendment B reduces Slidell Business Campus revenues by \$424,000 due to the renegotiation of the lease with the facility's major tenant. The tenant has reduced their footprint by 25%, resulting in a corresponding decline in charges for services. The City plans to use available fund balance to cover the shortfall in the interim and will allocate additional funding once a decision is made regarding the future use of the building.

The City issued Louisiana Local Government Environmental Facilities and Community Development Authority Revenue Bonds, Series 2024 for public safety and therefore added the additional reserve fund to restricted debt service.

As inflation hit near record levels in the past years, there has been a high degree of uncertainty regarding the near-term economic environment. However, as inflation begins to ease and interest rates are dropping there is an optimistic outlook for the economy. Either way the City is in a solid financial position and has adequate reserves to withstand most economic uncertainties.

**General Fund
2026 Adopted Budget**



General Fund 2026 Adopted Budget

General Fund is the City's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund. The following departments are included in General Fund:

- Administration
- Finance
- Data Processing
- Purchasing
- Legal
- Permits
- Cultural Affairs
- Civil Service
- Human Resources
- City Marshal
- City Prosecutor
- Planning
- City Court
- City Council

City of Slidell
General Fund
Statement of Revenues, Expenditures, and Changes in Fund Balance

	Actual 2023	Actual 2024	Budget 2025	Proposed 2026	Adopted 2026
Revenues					
Ad valorem taxes	\$ 1,460,336	\$ 1,522,248	\$ 1,450,000	\$ 1,460,000	\$ 1,460,000
Franchise	2,379,804	2,166,824	2,230,000	2,200,000	2,200,000
Beer and tobacco	71,286	66,914	65,000	65,000	65,000
Licenses and permits	2,776,896	2,395,476	2,137,950	2,169,200	2,169,200
Intergovernmental revenues	7,833	-	-	-	-
Fines and forfeitures	274,423	342,665	279,700	306,700	306,700
Charges for services	247,152	238,058	310,200	311,900	311,900
Other revenues	2,809,925	3,056,713	964,167	773,000	773,000
Total revenues	<u>10,027,655</u>	<u>9,788,898</u>	<u>7,437,017</u>	<u>7,285,800</u>	<u>7,285,800</u>
Expenditures					
Administration	958,536	886,044	855,992	942,564	937,064
Finance	732,551	797,313	1,008,515	1,004,219	998,219
Data processing	576,800	612,186	701,038	715,141	713,641
Purchasing	291,003	301,654	334,480	357,159	355,159
Legal	362,283	409,171	503,388	523,077	600,927
Building safety & permits	850,418	877,013	995,698	1,008,331	1,002,081
Cultural affairs	387,425	402,086	456,679	560,187	558,187
Civil service	115,480	108,014	135,675	108,402	108,152
Human resources	361,868	426,682	450,282	476,389	473,889
City Marshall	217,566	220,678	224,287	226,247	226,097
City prosecutor	270,707	266,845	348,939	354,897	352,647
Planning	376,280	415,721	447,541	464,879	462,129
City court of East St. Tammany	193,962	332,983	350,827	365,050	364,850
City council	779,064	795,956	892,669	921,353	912,853
Total expenditures	<u>6,473,943</u>	<u>6,852,346</u>	<u>7,706,010</u>	<u>8,027,895</u>	<u>8,065,895</u>
Excess (deficiency) of revenues over expenditures	3,553,712	2,936,552	(268,993)	(742,095)	(780,095)
Other financing sources (uses)					
Transfer in	1,028,940	924,400	1,001,658	933,300	933,300
Transfer out	(1,085,857)	(469,226)	(7,311,387)	(191,205)	(153,205)
Total other financing sources (uses)	<u>(56,917)</u>	<u>455,174</u>	<u>(6,309,729)</u>	<u>742,095</u>	<u>780,095</u>
Net change in fund balance	3,496,795	3,391,726	(6,578,722)	-	-
Fund balance, beginning of year	7,086,349	10,583,144	13,974,870	7,396,148	7,396,148
Fund balance, end of year	<u>\$ 10,583,144</u>	<u>\$ 13,974,870</u>	<u>\$ 7,396,148</u>	<u>\$ 7,396,148</u>	<u>\$ 7,396,148</u>

**City of Slidell
2026 Adopted Budget
General Fund - City Administration**

Department Description:

Lead by the Mayor, Chief Executive Officer, provide direction and supervision for all departments, offices and agencies under the direction of the Mayor, staff and the directors of all departments created within this organization and appointed by the Mayor, serving at the pleasure of the Mayor.

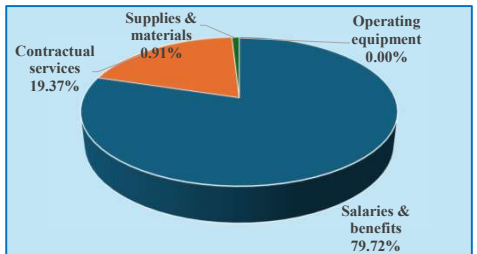
1. Lead by the Mayor, Chief Executive Officer, ensure all laws, provisions of the charter and acts of the council, subject to the enforcement of the Mayor or by officers subject to the Mayor's direction and supervision are faithfully executed.
2. Appoint and suspend or remove for just cause all City employees and appointive administrative officers provided for, by or under the Home Rule Charter, except as otherwise provided by law, the charter or civil service or other personnel rules adopted pursuant to the charter.
3. Attend all council meetings with the right to take part in discussion but not vote.
4. Direct and supervise the administration of all departments, offices and agencies of the City, except otherwise provided by the charter.
5. Prepare and submit the annual budget and five (5) year capital program to the council.
6. Submit to the council and make available to the public, within sixty (60) days after the end of the fiscal year, a complete report on the finances and administrative activities of the City as of the end of each fiscal year.
7. Make sure such reports as the council may reasonably request to enable council to conduct the councilmanic function.
8. Keep the council fully advised as to the financial condition and future needs of the City and make such recommendations to the council concerning the affairs of the city as deemed desirable.
9. Perform such other duties as specified in the charter or may be required by the council.

Performance Measure Highlights

Objective	Measures	Actual 2024	Estimated 2025	Target 2026
<i>Strategic Planning: Well-Managed Government</i>				
To continue to promote affordable health insurance (including medical, dental, vision, and life)	Reviewing and obtaining quotes on an annually basis	1	1	1
To continue to provide a balanced budget to the City Council	Submitting annually	1	1	1
To continue to keep the City Council fully advised of the City's budget activities	Submitting monthly	12	12	12
To promote the City as a golf cart community	Number of permitted golf carts	52	30	100

Expenditure Summary:

	Actual 2023	Actual 2024	Budget 2025	Proposed 2026	Adopted 2026
Salaries & benefits	\$ 840,951	\$ 771,774	\$ 717,482	\$ 752,564	\$ 747,064
Contractual services	112,979	111,597	130,210	181,500	181,500
Supplies & materials	4,606	2,583	8,300	8,500	8,500
Operating equipment	-	90	-	-	-
Total Expenditures	\$ 958,536	\$ 886,044	\$ 855,992	\$ 942,564	\$ 937,064



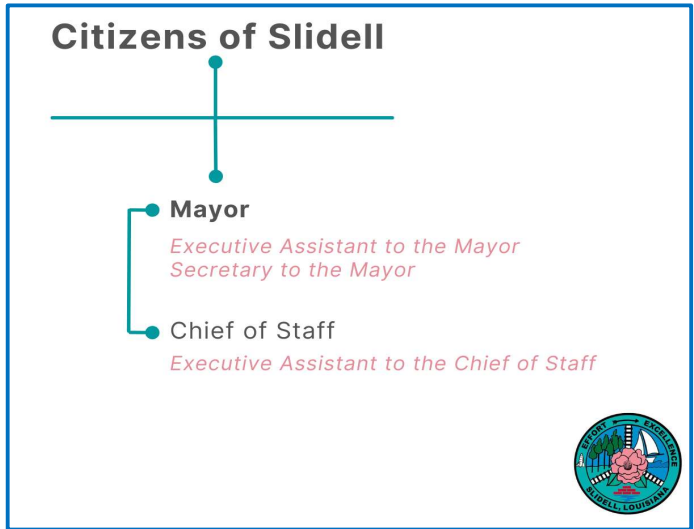
City of Slidell
2026 Adopted Budget
General Fund - City Administration (continued)

Budget Highlights:

The proposed 2026 budget includes two step increase (1.5% per step) totaling 3% adjustment for all municipal employees. Additionally, the City's retirement contribution has decreased from 29.50% to 28.00%, while health benefit costs are estimated to increase by 10%. Contractual services increased by 39.39% or \$51,290 due to an increase in professional services. This is primarily due to the City's need for a more effective and transparent communication framework. A comprehensive communication strategy is necessary to ensure the City's engagement with its residents. No other significant variances were noted. Amendment A reallocates funds originally appropriated for pension costs to the Legal Department to support the hiring of an Assistant City Attorney, following a reduction in the pension rate to 27.00%.

Personnel Summary:	Actual 2023	Actual 2024	Budgeted 2025	Proposed 2026	Adopted 2026	Grade	Min	Mid	Max
Elected									
Mayor	1	1	1	1	1	N/A	N/A	N/A	N/A
Unclassified:									
Chief of Staff	1	1	1	1	1	93	140,811	168,973	197,135
Deputy Chief of Staff	1	1	-	-	-	91	116,372	139,647	163,921
Senior Executive Assistant	2	2	2	2	2	83	54,289	65,146	76,004
Secretary to Mayor	1	1	1	1	1	78	33,709	40,451	47,193
Total	6	6	5	5	5				

Administration Organization Chart:



**City of Slidell
2026 Adopted Budget
General Fund - Finance**

Department Description:

The Department of Finance's primary function is oversee the functions of the Accounting, Purchasing, Water & Sewer Billing, Grants and Data Processing Departments. The Accounting Division's function is maintained to ensure that financial controls, plans, policies and operations of the City are up to date and in compliance with legal and governmental guidelines. It is also the reasonability of the accounting department to prepare and monitor the annual budget, review and forecast revenues, prepare monthly and annual financial statements, and manage cash flows of the city.

Performance Measure Highlights

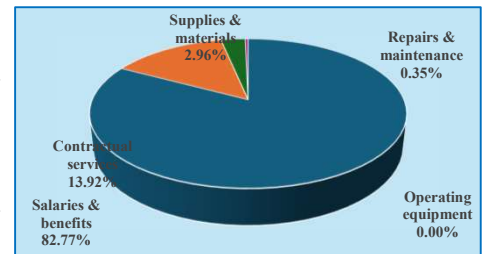
Objective	Measures	Actual 2024	Estimated 2025	Target 2026
<i>Strategic Planning: Well-Managed Government</i>				
To prepare financial documents in accordance with the best-recognized principles and standards:				
Prepare the comprehensive Annual Financial Report consistent with the criteria established by the Government Finance Officers Association of the United States and Canada (GFOA) for its Certificate of Achievement for Excellence in Financial Reporting program.	Number of years the GFOA Award received	30 years	31 years	32 years
Prepare the Annual Operating Budget consistent with the criteria established by the GFOA for its Distinguished Budget Presentation Award program.	Number of years the GFOA Award received	3 years	4 years	5 years
Follow Generally Accepted Accounting Principles to create an accurate Annual Comprehensive Financial Report	External auditor's opinion	an unmodified opinion	an unmodified opinion	an unmodified opinion
To increase governmental accountability and transparency:				
Produce monthly financial statements and post to the City's website	Number of months Performed Annually and posted to website	<i>New Measurement</i> 1	12	12
Audited Financial Reports on the City's website	Number of budgets adopted per year and posted	1	1	1
Adopted Budgets on the City's website.	Number of budgets adopted per year and posted	1	2	2

Strategic Planning: Economic Development

Increase business to include relocation and expansions:				
New Occupational licenses	Number of licenses	199	150	150
Closed Occupational licenses	Number of licenses	101	75	75
Total Occupational licenses issued	Number of licenses	3,103	3,178	3,253
Food truck permits	Number of licenses	9	10	11
Special event alcohol permits	Number of licenses	22	30	30

Expenditure Summary:

	Actual 2023	Actual 2024	Budget 2025	Proposed 2026	Adopted 2026
Salaries & benefits	\$ 667,351	\$ 666,978	\$ 842,415	\$ 832,269	\$ 826,269
Contractual services	39,551	99,579	133,100	138,950	138,950
Supplies & materials	24,738	21,245	29,500	29,500	29,500
Operating equipment	-	7,513	-	-	-
Repairs & maintenance	911	1,998	3,500	3,500	3,500
Total Expenditures	\$ 732,551	\$ 797,313	\$ 1,008,515	\$ 1,004,219	\$ 998,219



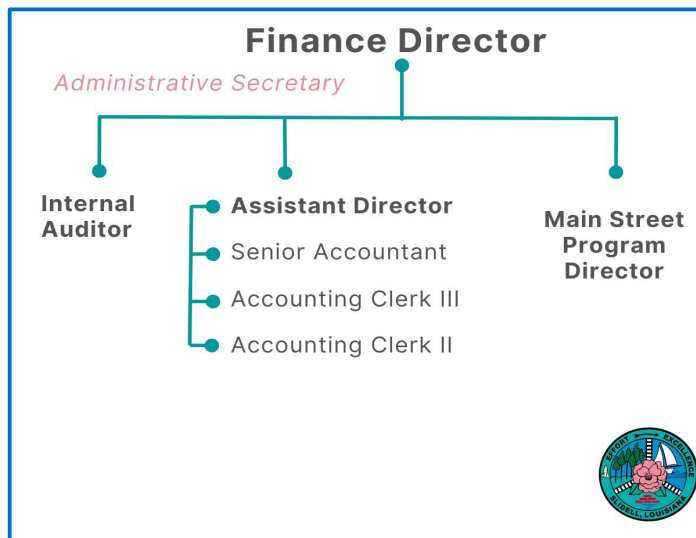
Budget Highlights:

The proposed 2026 budget includes two step increase (1.5% per step) totaling 3% adjustment for all municipal employees. Additionally, the City's retirement contribution has decreased from 29.50% to 28.00%, while health benefit costs are estimated to increase by 10%. Salaries and benefits decreased by 2.27% due to change in personnel. Contractual services increase by \$5,850 or 4.40% due to an increase to the travel and training budget for the Main St. Director for annually mandatory conference. Amendment A reallocates funds originally appropriated for pension costs to the Legal Department to support the hiring of an Assistant City Attorney, following a reduction in the pension rate to 27.00%.

**City of Slidell
2026 Adopted Budget
General Fund - Finance (continued)**

Personnel Summary:	Actual 2023	Actual 2024	Budgeted 2025	Proposed 2026	Adopted 2026	Grade	Min	Mid	Max
Unclassified									
Director of Finance	1	1	1	1	1	91	116,372	139,647	162,921
Main St. Director & Grants & Emergency Preparedness Administrator	-	-	-	1	1	85	65,689	78,827	91,965
Classified									
Assistant Director of Finance	1	1	1	1	1	24	76,695	97,324	123,503
Internal Auditor	-	1	1	1	1	19	60,092	76,256	96,768
Grants & Emergency Preparedness Administrator	1	1	1	-	-	19	60,092	76,256	96,768
Senior Accountant I	-	-	-	1	1	12	42,706	54,194	68,771
Accountant I	1	1	1	-	-	10	38,736	49,155	62,378
Administrative Secretary	1	1	1	1	1	9	36,891	46,815	59,407
Accounting Clerk III	-	-	-	1	1	7	33,462	42,462	53,884
Accounting Clerk II	2	2	2	1	1	5	30,351	38,515	48,874
Total	7	8	8	8	8				

Finance Department Organizational Chart:



**City of Slidell
2026 Adopted Budget
General Fund - Data Processing**

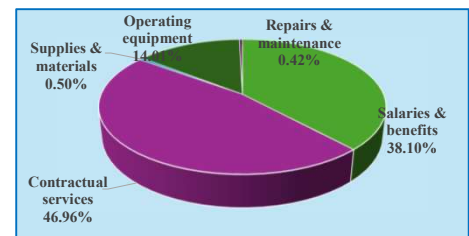
Department Description:

The Data Processing Division provides the most innovative, highest quality technology-based services, in the most cost-effective manner, and facilitates the achievement of goals and objectives of each of the City's departments. Services provided include purchasing, installing, and maintaining end-user equipment, system servers, and phone systems; and installing, maintaining, and securing the city's network infrastructure.

Performance Measure Highlights

Objective	Measures	Actual 2024	Estimated 2025	Target 2026
<i>Strategic Planning: Well-Managed Government</i>				
Improve effectiveness, efficiency, and equity through IT process improvement:	Number of Citywide process improvements annually implemented	Internal-1 External-1	Internal-1 External-1	Internal-1 External-1
Deliver timely audit services to facilitate a well-managed government	Number of performance audits issued	<i>New measurement</i>	<i>New measurement</i>	3
To assist departments with their technology needs:	Number of users supported	135	140	215
	Number of servers supported (virtual and physical)	13	15	18
	Number of computers supported	175	185	190
	Ratio of users supported per Technician	0.7714286	0.7567568	1.1315789
	Number of applications supported	105	103	100
To continue to update software to improve the user experience and address security vulnerabilities.				
Update Time Clock Software	Percentage completed	0%	80%	100%
Meter Replacement Project	Percentage completed	0%	100%	100%
Desigo > Upgrade HVAC controller at 1010 Gause	Percentage completed	0%	100%	100%
Implement the Munis HR Module	Percentage completed	25%	100%	100%
Implement Munis Requisition Workflow	Percentage completed	50%	100%	100%
Deploy EnerGOV (EPL) Tyler ERP	Percentage completed	30%	80%	100%
Implement Munis new UB Module	Percentage completed	40%	100%	100%
Munis Roles Complete Reconfiguration	Percentage completed	10%	100%	100%
BackFlow – BSI migration	Percentage completed	20%	100%	100%
SESSCO Cloud Access (City Center Doors)	Percentage completed	100%	100%	100%
Main Campus Camera Project	Percentage completed	75%	100%	100%
DUO MFA Deployment	Percentage completed	100%	100%	100%
Migration to VLANs from single subnet	Percentage completed	100%	100%	100%
To upgrade and enhance capacity of the City's technology infrastructure.				
Implement New Network Design	Percentage completed	30%	100%	100%
Upgrade WAN redundancy (multiple Internet connections, redundant core fiber)	Percentage completed	5%	N/A	N/A
Heritage Park Wifi	Percentage completed	0%	100%	100%
City Parks Wifi	Percentage completed	0%	75%	100%
Deploy new archive server, COS-ARC2	Percentage completed	0%	100%	100%
Replace core servers at 1010	Percentage completed	0%	100%	100%
Replace Routers at 1010	Percentage completed	0%	0%	50%

Expenditure Summary:	Actual 2023	Actual 2024	Budget 2025	Proposed 2026	Adopted 2026
Salaries & benefits	\$ 193,300	\$ 240,413	\$ 259,304	\$ 273,407	\$ 271,907
Contractual services	274,028	269,091	335,134	335,134	335,134
Supplies & materials	2,904	2,650	3,600	3,600	3,600
Operating equipment	106,568	98,781	100,000	100,000	100,000
Repairs & maintenance	-	1,251	3,000	3,000	3,000
Total Expenditures	\$ 576,800	\$ 612,186	\$ 701,038	\$ 715,141	\$ 713,641



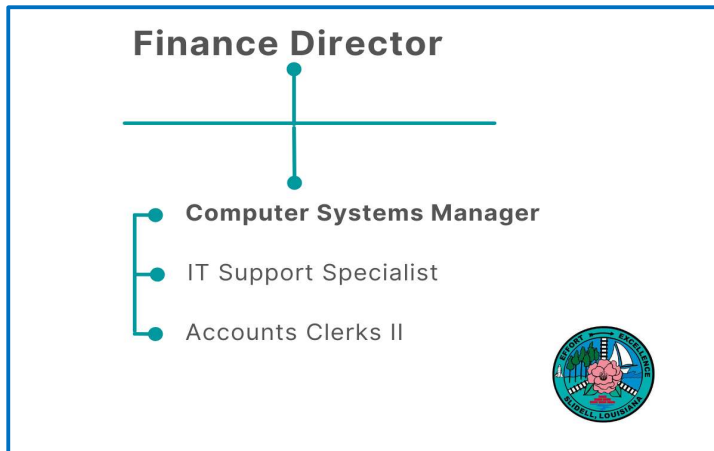
**City of Slidell
2026 Adopted Budget
General Fund - Data Processing (continued)**

Budget Highlights:

The proposed 2026 budget includes two step increase (1.5% per step) totaling 3% adjustment for all municipal employees. Additionally, the City's retirement contribution has decreased from 29.50% to 28.00%, while health benefit costs are estimated to increase by 10%. No other significant variances were noted. Amendment A reallocates funds originally appropriated for pension costs to the Legal Department to support the hiring of an Assistant City Attorney, following a reduction in the pension rate to 27.00%.

Personnel Summary:	Actual 2023	Actual 2024	Budgeted 2025	Proposed 2026	Adopted 2026	Grade	Min	Mid	Max
Classified									
Computer Systems Manager	1	1	1	1	1	23	73,043	92,690	117,622
IT Support Specialist	-	-	1	1	1	7	33,462	42,462	53,884
Accounting Clerks II	2	2	1	1	1	5	30,351	38,515	48,874
Total	3	3	3	3	3				

Data Processing Organizational Chart:



**City of Slidell
2026 Adopted Budget
General Fund - Purchasing**

Department Description:

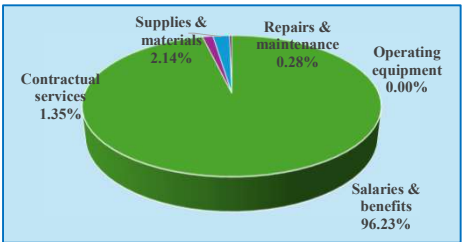
Purchasing department, of the Finance department, provides a centralized buying program. The Purchasing department services all departments of the City of Slidell by providing leadership and guidance in all phases of material utilization, including acquisition, distribution re-utilization and disposal. Purchasing is dedicated to providing responsive, professional and outstanding support services to all customers. It is purchasing's responsibility to ensure that all transactions conform to purchasing procedures and state laws. While acting in the City's best interest, purchasing's objective is to maximum the value for each tax dollar spent on materials, supplies and services.

Performance Measure Highlights

Objective	Measures	Actual 2023	Estimated 2024	Target 2025
<i>Strategic Planning: Well-Managed Government</i>				
To respond to request for assistance:				
	Number of purchases orders issued	2805	3300	3400
	Dollar value of purchase orders in millions	28.8M	34.5M	35.7M
To maintain response time from receipt of requisitions / requests to issuance of purchase orders:				
	Material & supply bids advertised	10	10	10
	Capital projects advertised	12	10	10
	RFP's and RFQ's advertised	35	30	30
	Surplus property bids advertised	1	1	1
	Dollar value of surplus property sold	38,000	65,000	75,000
To continue revising and improving bidding documents and specifications to ensure compliance with applicable laws and regulations:				
	Updated guidelines and forms	Annually	Annually	Annually
	Updated purchasing handbook	Annually	Annually	Annually

Expenditure Summary:

	Actual 2023	Actual 2024	Budget 2025	Proposed 2026	Adopted 2026
Salaries & benefits	\$ 279,730	\$ 291,419	\$ 322,080	\$ 343,759	\$ 341,759
Contractual services	3,338	3,684	4,800	4,800	4,800
Supplies & materials	6,934	5,832	6,600	7,600	7,600
Operating equipment	-	-	-	-	-
Repairs & maintenance	1,001	719	1,000	1,000	1,000
Total Expenditures	\$ 291,003	\$ 301,654	\$ 334,480	\$ 357,159	\$ 355,159



Budget Highlights:

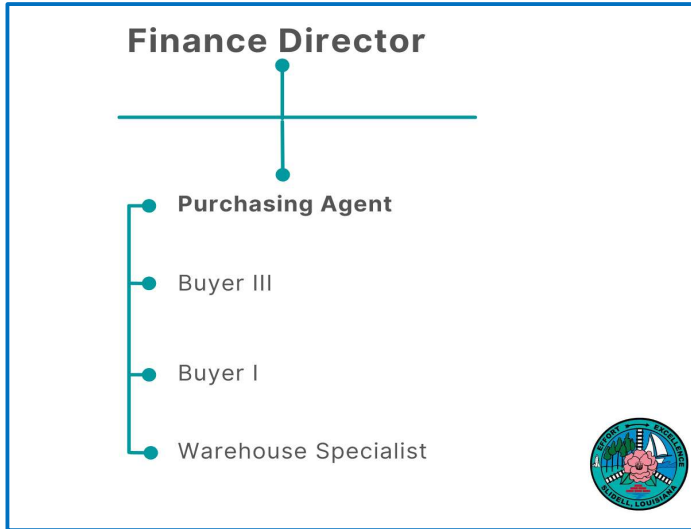
The proposed 2026 budget includes two step increase (1.5% per step) totaling 3% adjustment for all municipal employees. Additionally, the City's retirement contribution has decreased from 29.50% to 28.00%, while health benefit costs are estimated to increase by 10%. No other significant variances were noted. Amendment A reallocates funds originally appropriated for pension costs to the Legal Department to support the hiring of an Assistant City Attorney, following a reduction in the pension rate to 27.00%.

Personnel Summary:

	Actual 2023	Actual 2024	Budgeted 2025	Proposed 2026	Adopted 2026	Grade	Min	Mid	Max
Classified									
Purchasing Agent	1	1	1	1	1	21	66,252	84,073	106,687
Buyer III	1	1	1	1	1	16	51,910	65,873	83,592
Buyer I	1	1	1	1	1	8	35,135	44,585	56,578
Warehouse Specialist	1	1	1	1	1	2	26,218	33,270	42,220
Total	4	4	4	4	4				

City of Slidell
2026 Adopted Budget
General Fund - Purchasing (continued)

Purchasing Organizational Chart:



**City of Slidell
2026 Adopted Budget
General Fund - Legal**

Department Description:

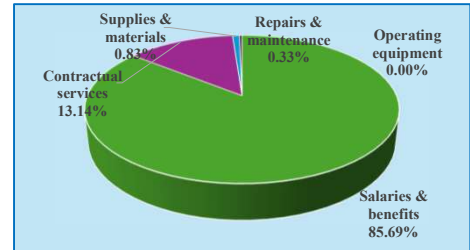
The City Attorney serves as the chief legal advisor to the Mayor, the City Council, and all departments, offices, and agencies of the City of Slidell. The City Attorney is also responsible for management of all legal actions against the City, with determining the legal liability of the City with respect to any claim, and with those additional duties and responsibilities set forth in the City's Code of Ordinances. In all its undertakings, the office of the City Attorney strives to provide effective, efficient, and ethical legal guidance on behalf of the City of Slidell.

Performance Measure Highlights

Objective	Measures	Actual 2024	Estimated 2025	Target 2026
<i>Strategic Planning: Well-Managed Government</i>				
Responsive and timely handling of municipal public records requests	Time to first response on a request: 3 business days or less from receipt	<i>New Measurement</i>	80%	90%
Efficient and competent handling of litigation files	Percent of review each City litigation file quarterly for updates & recommendations until resolution	100%	100%	100%
Provide responsive legal counsel to Mayor and City Council	Percent of attendance at regularly scheduled Administration staff meetings, Council meetings, and Executive Committee meetings	100%	100%	100%
Effective collaboration with Risk Management Department in effort to reduce and manage City liability and risks	Percent of quarterly meetings with Risk Mgmt. personnel to discuss proactive risk management and handling of current claims	100%	100%	100%

Expenditure Summary:

	Actual 2023	Actual 2024	Budget 2025	Proposed 2026	Adopted 2026
Salaries & benefits	\$ 326,165	\$ 366,160	\$ 418,393	\$ 437,107	\$ 514,957
Contractual services	32,466	41,029	77,995	78,970	78,970
Supplies & materials	3,652	1,982	5,000	5,000	5,000
Operating equipment	-	-	-	-	-
Repairs & maintenance	-	-	2,000	2,000	2,000
Total Expenditures	\$ 362,283	\$ 409,171	\$ 503,388	\$ 523,077	\$ 600,927



Budget Highlights:

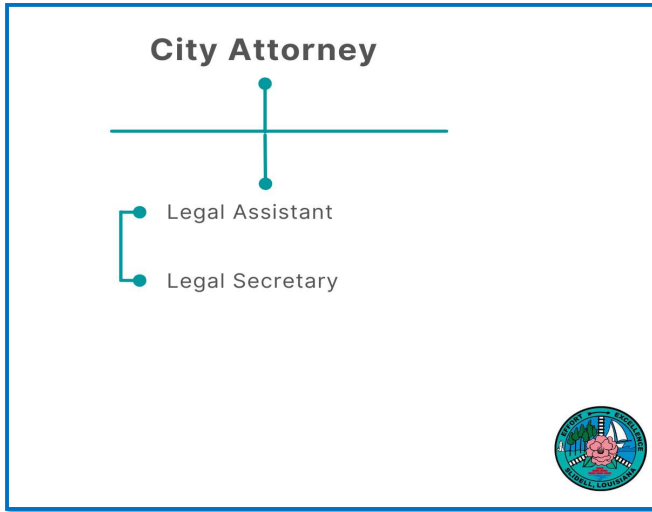
The proposed 2026 budget includes two step increase (1.5% per step) totaling 3% adjustment for all municipal employees. Additionally, the City's retirement contribution has decreased from 29.50% to 28.00%, while health benefit costs are estimated to increase by 10%. No other significant variances were noted. Amendment A reallocates funds originally appropriated for pension costs to the Legal Department to support the hiring of an Assistant City Attorney, following a reduction in the pension rate to 27.00%. The amendment also eliminates the Legal Secretary position in favor of the Assistant City Attorney role.

Personnel Summary:

	Actual 2023	Actual 2024	Budgeted 2025	Proposed 2026	Adopted 2026	Grade	Min	Mid	Max
Unclassified									
City Attorney	1	1	1	1	1	92	128,010	153,612	179,214
Assistant City Attorney	-	-	-	-	1	89	96,176	115,411	134,646
Classified									
Legal Assistant	1	1	1	1	1	13	44,842	56,904	72,210
Legal Secretary	-	1	1	1	-	12	42,706	54,194	68,771
Total	2	3	3	3	3				

**City of Slidell
2026 Adopted Budget
General Fund - Legal (continued)**

Legal Organizational Chart:



City of Slidell
2026 Adopted Budget
General Fund - Building Safety & Permits

Department Description:

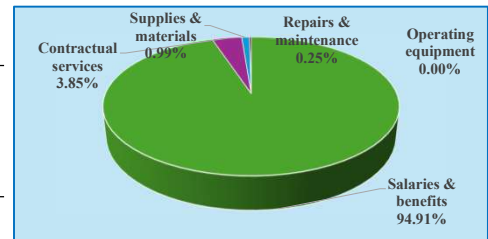
The Department of Buildings Safety, Permits, and Code Enforcement is responsible for protecting lives, health, and property while enforcing the adopted codes and ordinances within our community. Serving our customers in a fair and courteous manner while striving to enhance our community's economic base by Teamwork, Professionalism, Problem-Solving, Integrity, and Creativity.

Performance Measure Highlights

Objective	Measures	Actual 2024	Estimated 2025	Target 2026
<i>Strategic Planning- Housing</i>				
Prevent and create attractive and environmentally sustainable neighborhoods:	Percent of nuisance cases resolved within 30 days	>75%	>90%	>90%
	To create a sustainable process for the issuance of Building Permits:			
	Number of building permits issued	2269	2300	2300
	Number of permits for renovations or additions	510	340	350
	Number of permits for new residential construction	10	30	50
	Number of permits for new commercial construction	8	8	8
	Number of grass complaints	105	141	100
	Number of trash complaints	38	100	100
	Number of dilapidated housing complaints	32	45	45
	Number of automotive (movable/non movable complaints)	88	100	100
Protect lives, health, and property through inspections and code enforcement:	Provide the necessary training to stay state certified	100%	100%	100%
	Streamline Code Enforcement process	95%	100%	100%
	New Software Implementation	95%	100%	100%

Expenditure Summary:

	Actual 2023	Actual 2024	Budget 2025	Proposed 2026	Adopted 2026
Salaries & benefits	\$ 816,989	\$ 844,391	\$ 953,608	\$ 957,331	\$ 951,081
Contractual services	22,444	23,605	29,850	38,600	38,600
Supplies & materials	10,985	9,017	9,740	9,900	9,900
Operating equipment	-	-	-	-	-
Repairs & maintenance	-	-	2,500	2,500	2,500
Total Expenditures	\$ 850,418	\$ 877,013	\$ 995,698	\$ 1,008,331	\$ 1,002,081



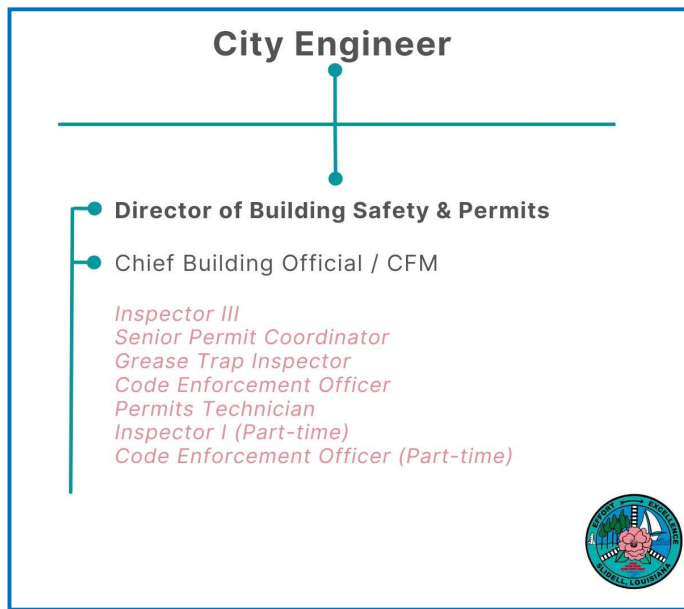
Budget Highlights:

The proposed 2026 budget includes two step increase (1.5% per step) totaling 3% adjustment for all municipal employees. Additionally, the City's retirement contribution has decreased from 29.50% to 28.00%, while health benefit costs are estimated to increase by 10%. Contractual services increased \$8,750 or 29.31% due to an increase travel and training for individuals in the department to attend the 2025 Association of State Floodplain Managers conference. No other significant variances noted. Amendment A reallocates funds originally appropriated for pension costs to the Legal Department to support the hiring of an Assistant City Attorney, following a reduction in the pension rate to 27.00%.

City of Slidell
2026 Adopted Budget
General Fund - Building Safety & Permits (continued)

<i>Personnel Summary:</i>	Actual 2023	Actual 2024	Budgeted 2025	Proposed 2026	Adopted 2026	Grade	Min	Mid	Max
Unclassified									
Director of Building Safety	1	1	1	1	1	86	72,258	86,710	101,161
Classified									
Chief Building Official/CFM	1	1	1	1	1	20	63,097	80,069	101,607
Inspector III	2	2	2	2	2	14	47,084	59,749	75,820
Sr. Permit Coordinator	1	1	1	1	1	8	35,135	44,585	56,578
Grease Trap Inspector	1	1	1	1	1	5	30,351	38,515	48,874
Code Enforcement Officer	2	2	3	3	3	5	30,351	38,515	48,874
Permits Technician	2	2	2	2	2	3	27,529	34,934	44,331
Part-time									
Inspector I	1	-	1	1	1	8	35,135	44,585	56,578
Code Enforcement Officer	1	1	1	1	1	5	30,351	38,515	48,874
Total	12	11	13	13	13				

Building Safety & Permits Organizational Chart:



**City of Slidell
2026 Adopted Budget
General Fund - Cultural Affairs**

Department Description:

The Cultural Affairs Division is responsible for fostering the arts, humanities, cultural events and City-sponsored civic events in the City of Slidell. This Division operates the Slidell Cultural Center, the Slidell Museum, and the Slidell Mardi Gras Museum; coordinates numerous festivals and cultural events throughout Olde Towne Slidell and presents both local and national talents to the citizens of our community. Under the guidance of the community advisory board, the City of Slidell's Commission on the Arts, this division creates programming which showcases the power the arts have on enhancing the quality of life for our residents and visitors.

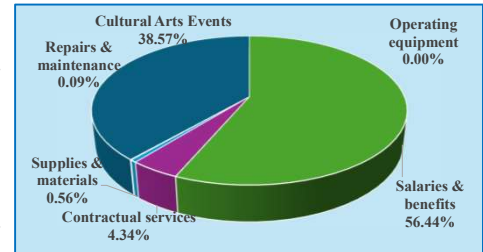
The Public Affairs Division is responsible for the dissemination of information regarding the City of Slidell, including the activities of the administrative and legislative branches, to the public. Duties include, press releases, managing the city's website and social media pages, public service announcements, press conferences, tourism and coordination of the above efforts with private partners.

Performance Measure Highlights

Objective	Measures	Actual 2024	Estimated 2025	Target 2026
<i>Strategic Planning: Economic Development</i>				
Use the City's events calendar to include outdoor recreation events	Percentage of events included in calendar	100%	100%	100%
Enhance attendance of events with more advertising through	Number of purchased ads on Facebook	6	10	4
	Number of commercials on TV/Radio per event	1	2	4
Add additional Bayou Jam concerts	Number of Acts added	1	5	10
Continue to diversify talent for bands and entertainers for special events	Number of Acts added	1	2	4
Preserve Olde Towne's character and promote it as a cultural city center	Number of Cultural Arts events	11	12	15

Expenditure Summary:

	Actual 2023	Actual 2024	Budget 2025	Proposed 2026	Adopted 2026
Salaries & benefits	\$ 260,421	\$ 273,670	\$ 308,219	\$ 317,062	\$ 315,062
Contractual services	50,004	57,592	45,600	24,250	24,250
Supplies & materials	3,418	2,282	4,350	3,100	3,100
Operating equipment	-	-	-	-	-
Repairs & maintenance	299	-	500	500	500
Cultural Arts Events	73,283	68,542	98,010	215,275	215,275
Total Expenditures	\$ 387,425	\$ 402,086	\$ 456,679	\$ 560,187	\$ 558,187



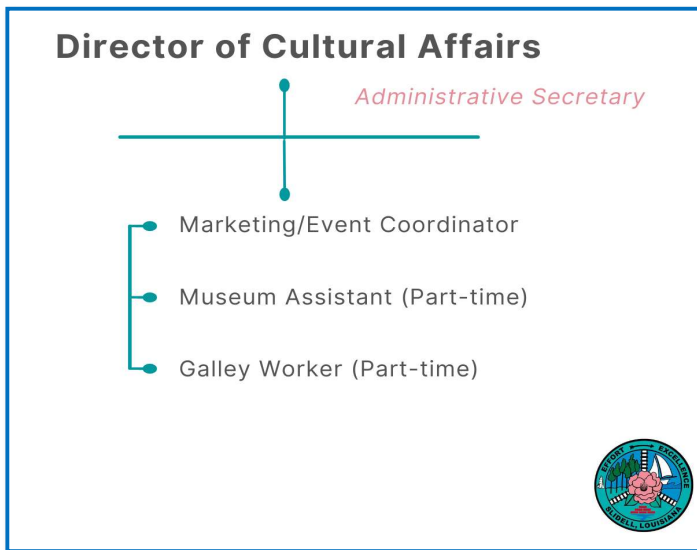
Budget Highlights:

The proposed 2026 budget includes two step increase (1.5% per step) totaling 3% adjustment for all municipal employees. Additionally, the City's retirement contribution has decreased from 29.50% to 28.00%, while health benefit costs are estimated to increase by 10%. There was a decrease in contractual services of \$21,350 and in supplies and materials of \$1,250 due to the reclassification of expenditures to events. The Finance Department has been working with the department to ensure that all expenditures related to various cultural art events are properly allocated to their respective events, allowing for accurate recording of their actual costs. There was a net increase of \$94,665 or 96.59% in other services due to the addition of Bayou Jams and Bayou Christmas. The City plans to have seventeen concerts between the fall and spring. The City hopes these additions will help foster a sense of community and togetherness while also providing a platform for our local musicians and artists to showcase their work. The City is allocating \$50,000 for Bayou Christmas, which includes the putting up and taking down of Christmas lights. Amendment A reallocates funds originally appropriated for pension costs to the Legal Department to support the hiring of an Assistant City Attorney, following a reduction in the pension rate to 27.00%.

**City of Slidell
2026 Adopted Budget
General Fund - Cultural Affairs (continued)**

<i>Personnel Summary:</i>	Actual 2023	Actual 2024	Budgeted 2025	Proposed 2026	Adopted 2026	Grade	Min	Mid	Max
Unclassified									
Director of Cultural Affairs	1	1	1	1	1	86	72,258	86,710	101,161
Classified									
Marketing/Event Coordinator	1	1	1	1	1	14	47,084	59,749	75,820
Secretary	1	1	1	1	1	5	30,351	38,515	48,874
Part-time									
Gallery worker	1	1	1	1	1	N/A	N/A	N/A	N/A
Total	4	4	4	4	4				

Cultural Arts Organizational Chart:



**City of Slidell
2026 Adopted Budget
General Fund - Civil Service**

Department Description:

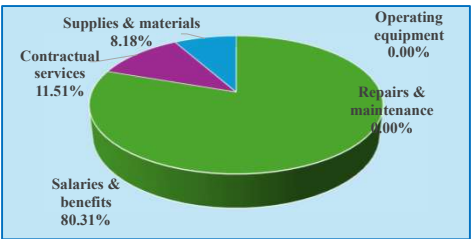
The mission for the Civil Service Department is to attract and provide equitable and rewarding opportunities for all employees of the City of Slidell. The Civil Service Director works under the direction of the Civil Service Board and serves as a strategic business partner to the Administration, Police Department and the City Council. This department carries out a number of civil service functions, which include policy management, review job classification and compensation plans, promotional and entry level examinations, training and development, and guidance regarding Civil Service. The department also ensures compliance with all state and federal employment related laws. The department also works with all other City departments to assist them as they relate to employment-related matters and the civil service rules.

Performance Measure Highlights

Objective	Measures	Actual 2024	Estimated 2025	Target 2026
<i>Strategic Planning: Well-Managed Government</i>				
To continue reviewing and revising/improving rules and specifications to ensure compliance with applicable laws and regulations:				
	Updated Civil Service Rules	Annually	Annually	Annually
	Review and update promotional police testing procedures	Annually	Annually	Annually
Reorganize/improve Civil Service records creation, administration & maintenance	Digital records and public bulletin board postings / employee & leadership correspondence	0%	25%	75%
Enhance awareness of Civil Service processes & services and further strengthen relationship between Civil Service Director / Board members and all employees, department directors, administration and police department	Create/share Civil Service all-employee awareness/informational communications; Include Director's and Board members' professional biographies & photos in Civil Service section of City website; include Board members in all-employee type events	0%	30%	70%

Expenditure Summary:

	Actual 2023	Actual 2024	Budget 2025	Proposed 2026	Adopted 2026
Salaries & benefits	\$ 110,312	\$ 102,001	\$ 119,690	\$ 87,102	\$ 86,852
Contractual services	4,663	1,946	11,325	12,450	12,450
Supplies & materials	505	4,067	4,660	8,850	8,850
Operating equipment	-	-	-	-	-
Repairs & maintenance	-	-	-	-	-
Total Expenditures	\$ 115,480	\$ 108,014	\$ 135,675	\$ 108,402	\$ 108,152



Budget Highlights:

The proposed 2026 budget includes two step increase (1.5% per step) totaling 3% adjustment for all municipal employees. Additionally, the City's retirement contribution has decreased from 29.50% to 28.00%, while health benefit costs are estimated to increase by 10%. Supplies and materials increased by \$4,190 or 89.91% due to an increase in testing supplies. Amendment A reallocates funds originally appropriated for pension costs to the Legal Department to support the hiring of an Assistant City Attorney, following a reduction in the pension rate to 27.00%.

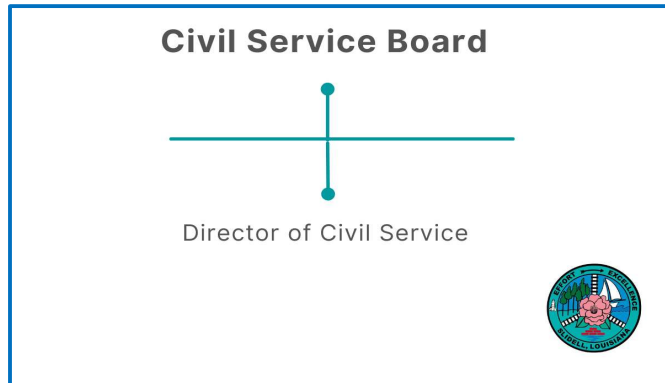
Personnel Summary:

	Actual 2023	Actual 2024	Budgeted 2025	Proposed 2026	Adopted 2026	Grade	Min	Mid	Max
Classified									
Director of Civil Service	1	1	1	1	1	16	51,910	65,873	83,592
Total	1	1	1	1	1				

Civil Service is not managed internally

**City of Slidell
2026 Adopted Budget
General Fund - Civil Service (continued)**

Civil Service Organizational Chart:



City of Slidell
2026 Adopted Budget
General Fund - Human Resources

Department Description:

The mission of the Human Resources Department is to attract and provide equitable and rewarding opportunities for all employees of the City of Slidell and Slidell Police Department. We strive to support the goals and objectives of the City of Slidell by promoting a fair and healthy working environment for all employees and to develop and retain a diverse, well-qualified and productive workforce that enhances the livability of our community. The Human Resources Director works under the supervision of the Administration and serves as a strategic business partner for the Police Department, City Council, and the employees for the City of Slidell. This Department carries out a number of Human Resources functions, which include recruitment, orientation, policy management, training and development, and employee services for nearly 320 employees. This department also handles a number of administrative functions such as classification and compensation plans, administers the retirement systems, monitors the City drug testing policy, and ensures compliance with state and federal employment related laws. With everything that we do, we look to create a working environment that stimulates team spirit, passion, engagement, innovation, fulfillment, safety, and achievement, to instill a performance culture based upon making the City of Slidell the employer of choice.

Performance Measure Highlights

Objective	Measures	Actual 2024	Estimated 2025	Target 2026
<i>Strategic Planning: Well-Managed Government</i>				
Provide a positive working environment for employees through a productive atmosphere, open and honest communication, positive reinforcement, growth opportunities, and good work-life balance	Employee turnover rate	20.50%	16.00%	15.00%
Create a positive applicant experience through transparency and communication in the recruitment and selection process	Percentage of responding applicants satisfied with applicant experience	<i>New measurement</i>	>80%	>90%
Increase employee pay to compete and meet industry standards	Southeast Louisiana average rates (P40 is the City's Goal)	P20	P20	<i>Not available at this time</i>
Implement HR Munis Module to help streamline processes which will improve communication with department leaders and employees:	Employee Self Service system for employees to receive paperless resources	80%	100%	100%
	Paperless communications between department leaders and Human Resources	50%	75%	100%
Implement and present on-site employee and supervisor training on state mandated topics:	Number of employees that complete Ethics Training	299	342	344
	Number of employees that complete Sexual Harassment Training	306	342	344
	Number of employees that complete Cybersecurity Awareness Training	215	232	234

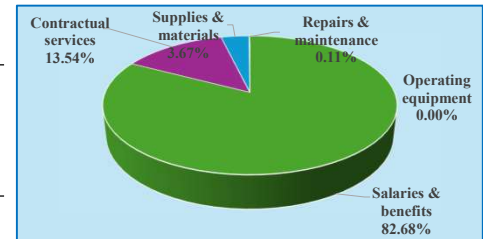
**City of Slidell
2026 Adopted Budget
General Fund - Human Resources (continued)**

Performance Measure Highlights (continued)

Objective	Measures	Actual 2024	Estimated 2025	Target 2026
<i>Strategic Planning: Well-Managed Government</i>				
Continuing to provide Employees with excellent support service:				
	Total number of FT employees	300	305	310
	Number of job openings	80	75	75
	Number of vacancies filled	71	60	65
	Number of applications received	795	800	800
	Number of terminations	75	70	70
	Number of full-time hires	60	55	50

Expenditure Summary:

	Actual 2023	Actual 2024	Budget 2025	Proposed 2026	Adopted 2026
Salaries & benefits	\$ 280,158	\$ 353,261	\$ 378,322	\$ 394,309	\$ 391,809
Contractual services	68,664	58,763	56,310	64,180	64,180
Supplies & materials	13,046	14,658	15,150	17,400	17,400
Operating equipment	-	-	-	-	-
Repairs & maintenance	-	-	500	500	500
Total Expenditures	\$ 361,868	\$ 426,682	\$ 450,282	\$ 476,389	\$ 473,889



Budget Highlights:

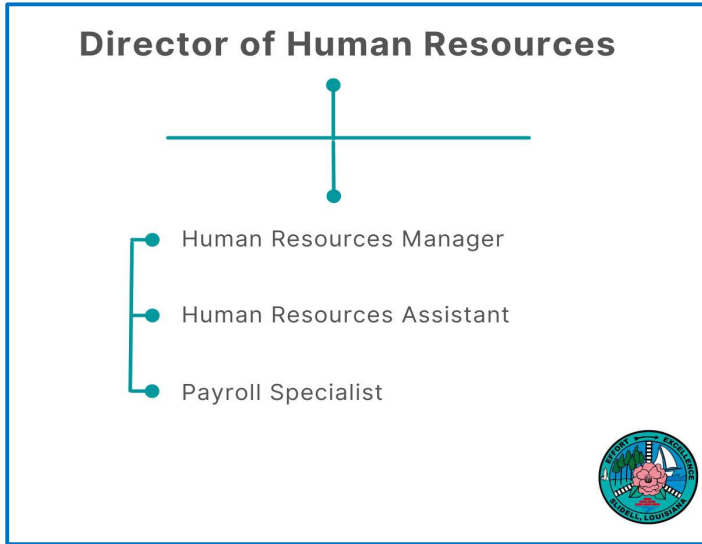
The proposed 2026 budget includes two step increase (1.5% per step) totaling 3% adjustment for all municipal employees. Additionally, the City's retirement contribution has decreased from 29.50% to 28.00%, while health benefit costs are estimated to increase by 10%. Contractual services increase from prior year by \$7,870 primarily due to the increase in the cost and number of physicals along with an estimated 3% increase to one of the City's contracts for the development of the equal employment opportunity plan, ("EEO") along with end of year reporting, and testing and dispatching communications through a 911 simulator test. Supplies and materials increased by \$2,250 or 14.85% to purchase service award frames, to increase supplies associated with printing as the department is sharing with Civil Service and to update worn or broken chairs within the department. Amendment A reallocates funds originally appropriated for pension costs to the Legal Department to support the hiring of an Assistant City Attorney, following a reduction in the pension rate to 27.00%.

Personnel Summary:

	Actual 2023	Actual 2024	Budgeted 2025	Proposed 2026	Adopted 2026	Grade	Min	Mid	Max
Unclassified									
Director of Human Resources	1	1	1	1	1	87	79,484	95,381	111,278
Classified									
Human Resources Manager	1	1	1	1	1	15	49,438	62,736	79,611
Payroll Specialist	-	1	1	1	1	7	33,462	42,462	53,884
Human Resources Assistant	1	1	1	1	1	5	30,351	38,515	48,874
Total	3	4	4	4	4				

**City of Slidell
2026 Adopted Budget
General Fund - Human Resources (continued)**

Human Resources Organizational Chart:



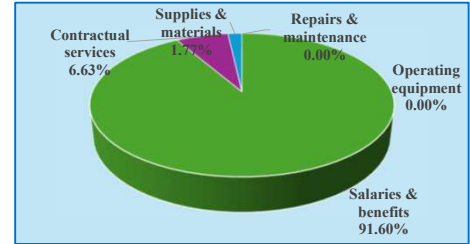
**City of Slidell
2026 Adopted Budget
General Fund - City Marshal**

Department Description:

The Marshal is the Executive Officer of the court who is elected for a six year term. He shall execute the orders and mandates of the court and, in the executive order thereof, and in making arrests and preserving the peace, he has the same powers and authority of a sheriff.

Expenditure Summary:

	Actual 2023	Actual 2024	Budget 2025	Proposed 2026	Adopted 2026
Salaries & benefits	\$ 199,853	\$ 202,646	\$ 205,287	\$ 207,247	\$ 207,097
Contractual services	15,000	14,641	15,000	15,000	15,000
Supplies & materials	2,713	3,391	4,000	4,000	4,000
Operating equipment	-	-	-	-	-
Repairs & maintenance	-	-	-	-	-
Total Expenditures	\$ 217,566	\$ 220,678	\$ 224,287	\$ 226,247	\$ 226,097



Budget Highlights:

The proposed 2026 budget includes two step increase (1.5% per step) totaling 3% adjustment for all municipal employees. Additionally, the City's retirement contribution has decreased from 29.50% to 28.00%, while health benefit costs are estimated to increase by 10%. The City pays \$162,000 to cover salary expenditures within the Marshal's office. No other significant variances noted. Amendment A reallocates funds originally appropriated for pension costs to the Legal Department to support the hiring of an Assistant City Attorney, following a reduction in the pension rate to 27.00%.

Personnel Summary:

	Actual 2023	Actual 2024	Budgeted 2025	Proposed 2026	Adopted 2026	Grade	Min	Mid	Max
Elected									
City Marshal	1	1	1	1	1	N/A	N/A	N/A	N/A
Total	1	1	1	1	1				

City Marshal is not managed internally

**City of Slidell
2026 Adopted Budget
General Fund - City Prosecutor**

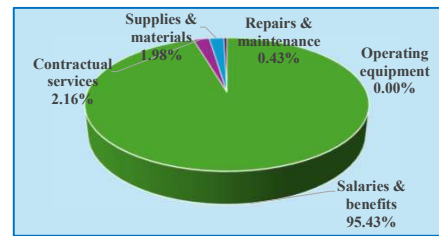
Department Description:

The City Prosecutor is responsible for the prosecution of adult misdemeanor and infraction violations of state and local law. It is the mission of this office to ethically and effectively prosecute the guilty, protect crime victims, and improve the quality of life in Slidell by working with every component of the criminal justice system. Cases prosecuted by the City Prosecutor range from relatively minor crimes to significant acts of violence, and are scrutinized based on the facts and law pertaining to each individual case presented by referring agencies. The employees of the City of Slidell Prosecutor’s Office, have adopted the highest standards of ethical behavior and professionalism and proudly commit ourselves to the following core values in the performance of our duties: Integrity, Respect, Quality, Loyalty, Teamwork, Partnership, Innovation, Fairness, and Service.

The goals for the City Prosecutor's Office:

- To continue cross-training employees, improving office efficiency and effectiveness.
- To continue the Prosecutor's Office 95% conviction rate on cases, to ensure a safer Slidell.
- To continue productive communication and teamwork between the Prosecutor's Office, the Slidell Police Department, and the City Court, reducing time gaps between arrests and filings, evidence requests and receipt, document processing, and resolution of older cases.
- To continue to provide defendants, victims and their respective attorneys with the information they need to make informed decisions on cases.

Expenditure Summary:	Actual 2023	Actual 2024	Budget 2025	Proposed 2026	Adopted 2026
Salaries & benefits	\$ 257,270	\$ 255,161	\$ 333,109	\$ 338,797	\$ 336,547
Contractual services	5,918	5,685	7,355	7,600	7,600
Supplies & materials	7,519	5,999	6,975	7,000	7,000
Operating equipment	-	-	-	-	-
Repairs & maintenance	-	-	1,500	1,500	1,500
Total Expenditures	\$ 270,707	\$ 266,845	\$ 348,939	\$ 354,897	\$ 352,647



Budget Highlights:

The proposed 2026 budget includes two step increase (1.5% per step) totaling 3% adjustment for all municipal employees. Additionally, the City's retirement contribution has decreased from 29.50% to 28.00%, while health benefit costs are estimated to increase by 10%. The Prosecutor's office is promoting the full-time legal clerk to an Administrative Secretary. No other significant variances noted. Amendment A reallocates funds originally appropriated for pension costs to the Legal Department to support the hiring of an Assistant City Attorney, following a reduction in the pension rate to 27.00%.

Personnel Summary:	Actual 2023	Actual 2024	Budgeted 2025	Proposed 2026	Adopted 2026	Grade	Min	Mid	Max
Unclassified									
Prosecutor	1	1	1	1	1	90	105,793	126,952	148,110
Classified									
Legal Secretary III	1	1	1	1	1	12	42,706	54,194	68,771
Administrative Secretary	-	-	-	1	-	9	36,891	46,815	59,407
Legal Clerk	-	-	1	-	1	4	28,905	36,681	46,547
Part-time									
Legal Clerk	1	1	-	-	-	4	28,905	36,681	46,547
Total	3	3	3	3	3				

City Prosecutor is not managed internally

**City of Slidell
2026 Adopted Budget
General Fund - Planning**

Department Description:

The Planning Department guides the development and long-term growth of the City. It does this by administering the Comprehensive Plan, identifying and preparing amendments to development-related City code, conducting other studies and plans, assisting customers with understanding and applying development-related City codes, reviewing and inspecting certain types of permits, and managing the process for and making technical recommendations on planning cases. The Department also manages the City’s Community Development Block Grant (CDBG) and FEMA Community Rating System (CRS) programs, participates in economic development issues and in the administration of the City’s Flood Hazard Prevention ordinance, serves as the City’s historic preservation office, and serves as staff for four boards – Planning Commission, Zoning Commission, Board of Zoning Adjustment, and Olde Towne Preservation District Commission.

Performance Measure Highlights

Objective	Measures	Actual 2024	Estimated 2025	Target 2026
<i>Strategic Planning: Land Use</i>				
Continue updating the City’s development regulations to implement the goals of this 2040 Comprehensive Plan	Updating Code of Ordinances by chapters	9	9	3
Revise zoning districts to reflect the actual land uses and update zoning map	Zoning Map Update	<i>New measurement</i>	75%	100%
Work with property owners to facilitate redevelopment and reuse of large, commercial developments at North Shore Square Mall and the Manufacturers Retail Outlets (MRO) sites near the junction of I-10 and Old Spanish Trail	Number of new businesses in these areas	5	7	5
Update site design standards to encourage or require the use of green infrastructure for stormwater management and preservation of the city’s character	Updating Code of Ordinances by chapters	75%	100%	100%
<i>Strategic Planning: Housing</i>				
Preserve and increase affordable housing	Number of affordable housing available	4	181	50
Update development regulations to improve context sensitivity by allowing compatible mix of residential and non-residential uses and compatible land use transitions that consider neighborhood norms and guidance on the use of buffers, design transitions, building scale and other factors	Updating Code of Ordinances by chapters	75%	100%	100%
Work with developers and the state to increase availability of Low-Income Housing Tax Credit (LIHTC) funds within the city	Number of developers reached	3	5	5
Foster neighborhood driven revitalization and improvement	Number of Neighborhood grants awarded to economically disadvantaged communities for improvement projects such as art and beautification, parks and public safety	1	2	2
<i>Strategic Planning: Transportation and Infrastructure</i>				
Develop a grant funded Mobility Master Plan to evaluate and address condition, safety, and capacity of the pedestrian, bicycle, golf cart, marine, rail, and vehicular transportation network	Master Plan Document	25%	50%	100%
Adopt a Complete Streets policy and develop design standards for future street improvements	Master Plan Document	75%	100%	100%
Create a Master Plan to use natural waterways such as Bayou Bonfouca, Bayou Liberty, and Bayou Patassat to create a greenway/blueway system connecting neighborhoods to nature and each other	Master Plan Document	25%	50%	75%
Partner with customers to approve development plans in an efficient and collaborative manner that helps build a safe and thriving community:				
	Planning reviews	94	50	50
	Rezoning cases	4	<i>citywide</i>	5
	Historic District certificate of appropriateness review	52	40	40
Create a Stormwater Master Plan / Drainage Master Plan with system modeling to determine long term system needs	Master Plan Document	50%	75%	100%

**City of Slidell
2026 Adopted Budget
General Fund - Planning (continued)**

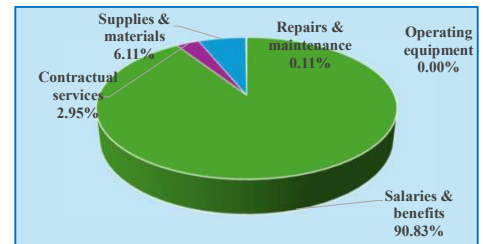
Performance Measure Highlights (continued)

Objective	Measures	Actual 2024	Estimated 2025	Target 2026
<i>Strategic Planning: Well-Managed Government</i>				

Make the customer experience easy-to-understand, fair, and efficient:

Update permitting fees, application process, and software	50%	75%	100%
Current Planning applications (e.g. annexation, subdivision, rezoning)	157	130	130
Permit reviews	2,798	1,200	1,200
Final inspections	202	100	100
Development meetings	100	50	50

Expenditure Summary:	Actual 2023	Actual 2024	Budget 2025	Proposed 2026	Adopted 2026
Salaries & benefits	\$ 240,050	\$ 380,106	\$ 412,331	\$ 422,509	\$ 419,759
Contractual services	105,283	11,479	11,435	13,650	13,650
Supplies & materials	30,947	23,851	23,275	28,220	28,220
Operating equipment	-	169	-	-	-
Repairs & maintenance	-	116	500	500	500
Total Expenditures	\$ 376,280	\$ 415,721	\$ 447,541	\$ 464,879	\$ 462,129



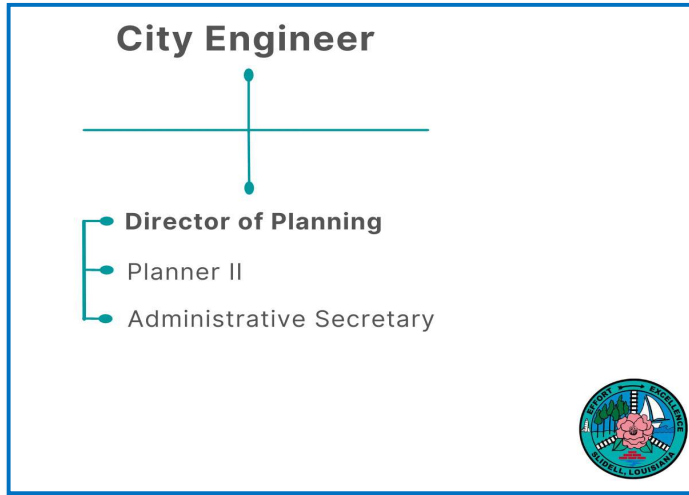
Budget Highlights:

The proposed 2026 budget includes two step increase (1.5% per step) totaling 3% adjustment for all municipal employees. Additionally, the City's retirement contribution has decreased from 29.50% to 28.00%, while health benefit costs are estimated to increase by 10%. The Planning Department is promoting a Planner I to a Planner II. Supplies and materials increased by \$4,945 or 21.25% due to the increase need for community outreach of the Community Rating System ("CRS") and prepare work needed for the audit for the City to maintain our current rating of 6. CRS is critically important, as it utilizes the City's rating to determine flood insurance premium reductions for residents. No other significant variances noted. Amendment A reallocates funds originally appropriated for pension costs to the Legal Department to support the hiring of an Assistant City Attorney, following a reduction in the pension rate to 27.00%.

Personnel Summary:	Actual 2023	Actual 2024	Budgeted 2025	Proposed 2026	Adopted 2026	Grade	Min	Mid	Max
Unclassified									
Director of Planning	1	1	1	1	1	88	87,432	104,919	122,405
Classified									
Planner II	2	2	2	2	2	13	44,842	56,904	72,210
Planner I	-	-	-	-	-	10	38,736	49,155	62,378
Administrative Secretary	-	-	1	1	1	9	36,891	46,815	59,407
General Clerk	1	1	-	-	-	1	24,970	31,686	40,209
Total	4	4	4	4	4				

**City of Slidell
2026 Adopted Budget
General Fund - Planning (continued)**

Planning Organizational Chart:

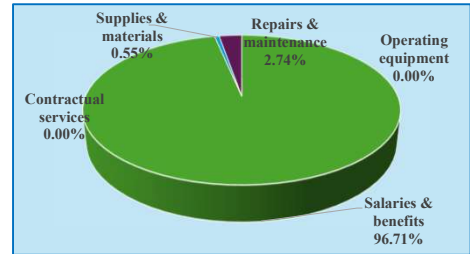


City of Slidell
2026 Adopted Budget
General Fund - City Court of East St. Tammany

Department Description:

City Court of East St. Tammany is the court of jurisdiction for all traffic and misdemeanor offenses that occur in the City. The court acts as a small claims court for civil matters as well as a criminal court for juvenile offenses. The court generates revenues for the General Fund from fines and bond forfeitures.

Expenditure Summary:	Actual 2023	Actual 2024	Budget 2025	Proposed 2026	Adopted 2026
Salaries & benefits	\$ 192,720	\$ 331,597	\$ 338,827	\$ 353,050	\$ 352,850
Contractual services	-	-	-	-	-
Supplies & materials	1,242	1,386	2,000	2,000	2,000
Operating equipment	-	-	-	-	-
Repairs & maintenance	-	-	10,000	10,000	10,000
Total Expenditures	\$ 193,962	\$ 332,983	\$ 350,827	\$ 365,050	\$ 364,850



Budget Highlights:

The proposed 2026 budget includes two step increase (1.5% per step) totaling 3% adjustment for all municipal employees. Additionally, the City's retirement contribution has decreased from 29.50% to 28.00%, while health benefit costs are estimated to increase by 10%. LASERS remain the same at 38.31% in 2026. The City pays \$200,000 to cover salary expenditures within the City Court's office. No other significant variances noted. Amendment A reallocates funds originally appropriated for pension costs to the Legal Department to support the hiring of an Assistant City Attorney, following a reduction in the pension rate to 27.00%.

Personnel Summary:	Actual 2023	Actual 2024	Budgeted 2025	Proposed 2026	Adopted 2026	Grade	Min	Mid	Max
Elected									
Judge	1	1	1	1	1	N/A	N/A	N/A	N/A
Unclassified									
Clerk of Court	1	1	1	1	1	N/A	N/A	N/A	N/A
Total	2	2	2	2	2				

City Court is not managed internally

**City of Slidell
2026 Adopted Budget
General Fund - City Council**

Department Description:

The Home Rule Charter for the City of Slidell created the City Council, the nine member legislative branch of the local government. The Council Members, elected one council member from each of the seven separate district council members and two council members at large (city-wide), serve as a system of “checks and balances” with the administrative branch of government. While attending the twice-monthly regular Council meetings held during each month on the 2nd and 4th Tuesdays, Council Members must often make difficult decisions to resolve the needs of the City as well as to adhere to the provisions of the Home Rule Charter, the Slidell City of Ordinances and the volumes of State and Federal Government regulations. The Council’s main two functions are to form the policies of the City Government and to stand as a voice for the individual citizens of the City. The Council is dedicated to the philosophy that the government is for the people of the City of Slidell. The Council continues to provide ways for the general public to become more aware of the activities and actions of their government and for their direct involvement in local government.

Division Review:

In their second year of the 4-year term of the 2022-2026 Slidell City Council, they continued to find solutions for many issues of concern that affect the citizens of Slidell, such as crime, addressing traffic control and safety issues, renovations to recreation facilities, completing street and drainage infrastructure repairs from Hurricane Katrina (August, 2005). The Council continues to work with the Administration in their efforts of providing adequate public services such as adequate drainage, flood protection, hurricane preparedness, etc. The Council will continue to seek training and networking opportunities through active involvement in organizations such as the National League of Cities, Louisiana Municipal Association and St. Tammany Municipal Association. The Council continues to strive to address all the needs of the residents of the Slidell in an efficient and cost-effective manner.

Effective and Efficient Government

Receive concerns and complaints from constituents and guide them to and/or provide solutions to matters affecting their areas or place on agenda for review and action to resolve.

Review and approve annual City of Slidell Operating Budget and Capital Outlay and provide checks and balances during the year.

Appoint Members to various Boards, Committees and Commissions.

Infrastructure Enhancement/Growth Management

Continued support of traffic improvement projects to improve and enhance the transportation infrastructure of the City. Seek funding (grants) when applicable.

Continued support of flood control projects throughout the City to provide levee protection and flood control throughout the City

Support improvements to repair existing and/or new Facilities and Equipment to provide Recreation throughout the City

Quality of Community and Family Life

Continue to work with Administration in continuing to provide needed services to City of Slidell residents

Public Safety

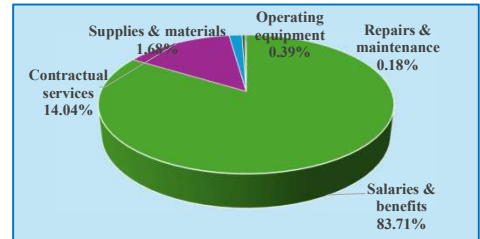
Continue to strive to provide a safe and quality environment for the residents of Slidell by seeking funding for combatting crime and seeking funding for new police building and jail.

Performance Measure Highlights

Objective	Measures	Actual 2024	Estimated 2025	Target 2026
<i>Strategic Planning: Well-Managed Government</i>				
Conducting continued responsible governing and fiduciary efforts as a progressive body:				
	Ordinances adopted	51	45	45
	Resolutions adopted	42	35	35
Council Members attendance at meetings:				
	Regular Council Session Meetings held	24	24	24
	Special Council Session Meetings held	0	1	1

**City of Slidell
2026 Adopted Budget
General Fund - City Council (continued)**

Expenditure Summary:	Actual 2023	Actual 2024	Budget 2025	Proposed 2026	Adopted 2026
Salaries & benefits	\$ 661,919	\$ 679,235	\$ 747,934	\$ 772,678	\$ 764,178
Contractual services	103,713	104,321	124,735	128,175	128,175
Supplies & materials	8,455	10,792	14,800	15,300	15,300
Operating equipment	4,885	1,218	3,600	3,600	3,600
Repairs & maintenance	92	390	1,600	1,600	1,600
Total Expenditures	\$ 779,064	\$ 795,956	\$ 892,669	\$ 921,353	\$ 912,853

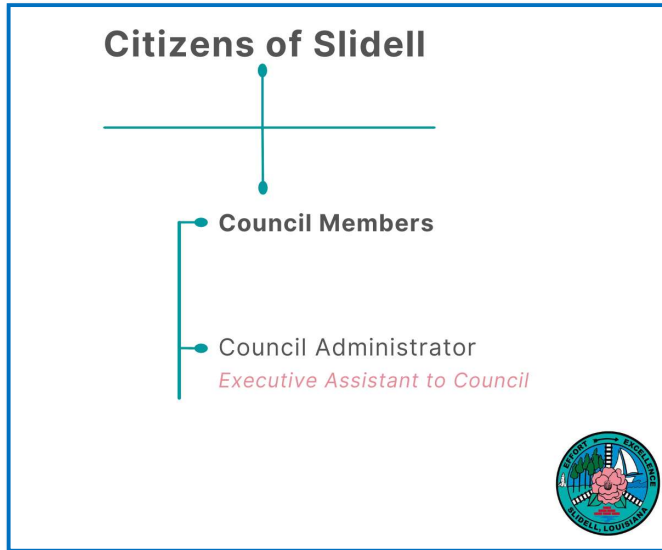


Budget Highlights:

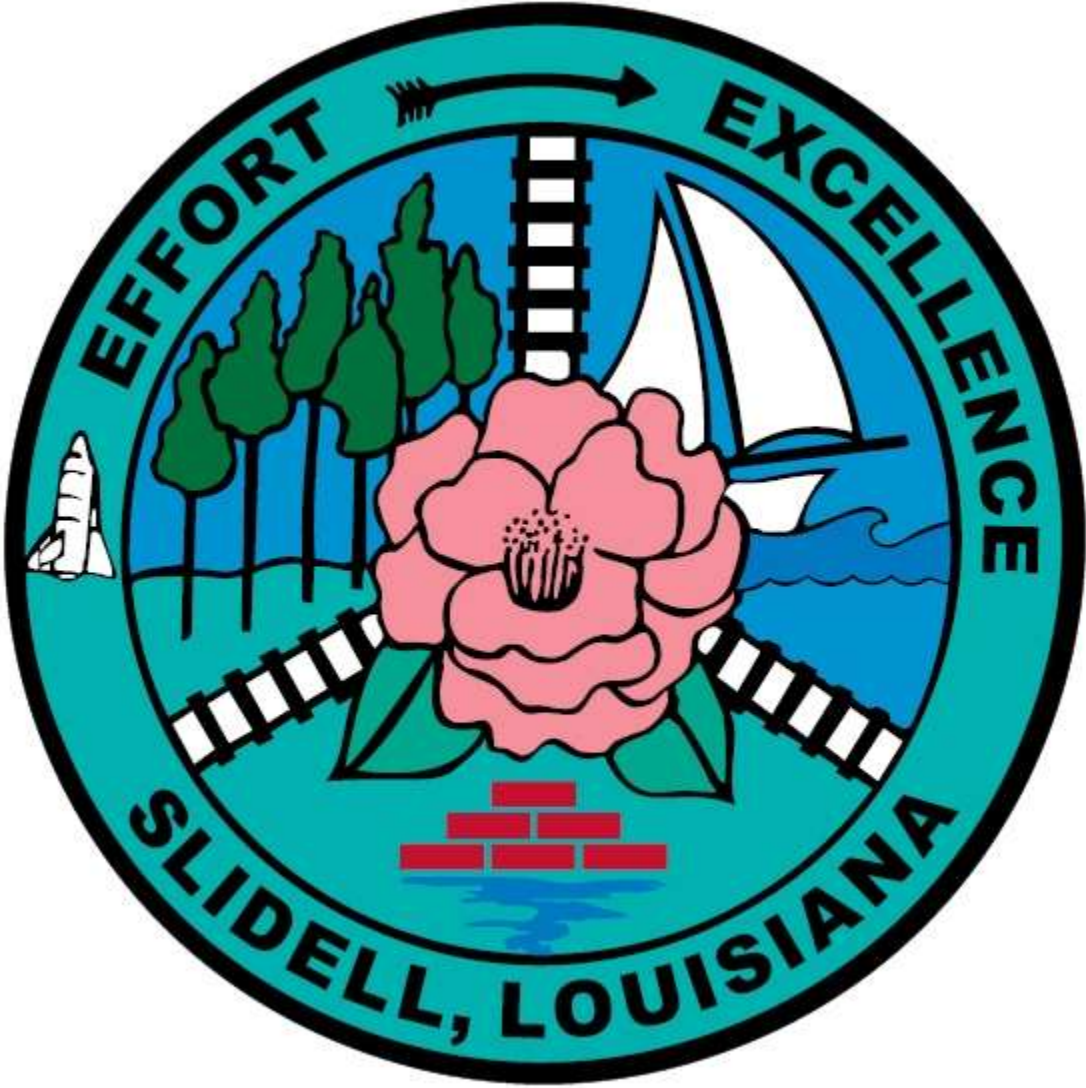
The proposed 2026 budget includes two step increase (1.5% per step) totaling 3% adjustment for all municipal employees. Additionally, the City's retirement contribution has decreased from 29.50% to 28.00%, while health benefits cost are estimated to increase by 10%. Contractual services increase by \$3,440 or 2.76% due to the increase in advertising. No other significant variances noted. Amendment A reallocates funds originally appropriated for pension costs to the Legal Department to support the hiring of an Assistant City Attorney, following a reduction in the pension rate to 27.00%.

Personnel Summary:	Actual 2023	Actual 2024	Budgeted 2025	Proposed 2026	Adopted 2026	Grade	Min	Mid	Max
Elected									
Council members	9	9	9	9	9	N/A	N/A	N/A	N/A
Unclassified									
Council Administrator	1	1	1	1	1	86	72,258	86,710	101,161
Senior Executive Assistant	2	2	2	2	2	83	54,289	65,146	76,004
Total	12	12	12	12	12				

City Council Organizational Chart:



**Special Revenue Funds
2026 Adopted Budget**



Special Revenue Funds 2026 Adopted Budget

Special Revenue Funds are used to account for proceeds of specific revenue source that are legally restricted or committed to expenditures for a particular purposes. The following are the City's Special Revenue Funds:

1. Sales Tax Fund accounts for the bond proceeds and subsequent debt service and expenditures funded by the City's one percent 1963 sales and use tax and a portion of the one percent 1987 sales and use tax, which are primarily dedicated for public improvements and public safety. The following departments are included in the Sales Tax Fund:
 - Engineering
 - Public Works Administration
 - Vehicle Maintenance
 - Streets, Bridges and Drainage
 - General Maintenance
 - Electrical
 - Recreation

2. Public Safety Fund accounts for the City's police department that is primarily funded by a portion of the 1987 one percent sales and use tax, which is dedicated to public safety. The following departments are included in the Public Safety Fund:
 - Police
 - Corrections
 - Regional Training Academy
 - Animal Control

3. Slidell Business Campus Fund accounts for the City-owned rental property located at 1010 Gause Blvd. This property is a 100,000+ square foot buildings providing office space, computer rooms, testing laboratories, and bulk storage. The primary source of funding comes in the form of rent while the expenditures consist of the cost to maintain the facility.

4. Grants and Contributions Fund accounts for federal, state and local grants and any contributions or donations the City may receive.

5. Community Development Block Grant Fund tracks CDBG revenues and expenditures.

6. American Rescue Plan Fund tracks revenues and expenditures as a result of the American Rescue Plan Act of 2021.

7. Katrina Fund tracks grants revenues and expenditures received as a result of Hurricane Katrina.

City of Slidell
Sales Tax Fund
Statement of Revenues, Expenditures, and Changes in Fund Balance

	Actual 2023	Actual 2024	Budget 2025	Proposed 2026	Adopted 2026
Revenues					
Ad valorem taxes	\$ 577,551	\$ 602,036	\$ 550,000	\$ 550,000	\$ 550,000
Sales tax	27,684,164	27,605,144	26,500,000	26,250,000	26,250,000
Licenses and permits	-	-	3,000	3,000	3,000
Intergovernmental revenues	16,040	20,050	16,040	16,040	16,040
Fines and forfeitures	-	-	-	-	-
Charges for services	68,426	41,889	37,000	61,000	61,000
Other revenues	15,610	97,778	-	-	-
Total revenues	<u>28,361,791</u>	<u>28,366,897</u>	<u>27,106,040</u>	<u>26,880,040</u>	<u>26,880,040</u>
Expenditures					
Engineering	640,181	730,837	791,351	808,114	808,114
Public works administration	3,523,648	3,597,506	4,384,076	4,432,160	4,432,160
Vehicle Maintenance	547,961	617,122	713,403	819,167	819,167
Streets, Bridges & Drainage	2,457,738	2,595,575	3,088,881	3,146,211	3,146,211
General Maintenance	804,160	939,282	794,379	1,124,099	1,124,099
Electrical	228,565	240,486	267,554	284,107	284,107
Parks and Recreation	2,258,907	2,382,732	2,712,997	2,703,945	2,703,945
Capital Outlay	878,011	720,539	3,913,949	-	-
Total expenditures	<u>11,339,171</u>	<u>11,824,079</u>	<u>16,666,590</u>	<u>13,317,803</u>	<u>13,317,803</u>
Excess of revenues over expenditures	17,022,620	16,542,818	10,439,450	13,562,237	13,562,237
Other financing sources (uses)					
Transfer in	521,182	74,117	88,861	139,850	139,850
Transfer out	(16,877,394)	(17,051,673)	(17,442,260)	(13,702,087)	(13,702,087)
Total other financing sources (uses)	<u>(16,356,212)</u>	<u>(16,977,556)</u>	<u>(17,353,399)</u>	<u>(13,562,237)</u>	<u>(13,562,237)</u>
Net change in fund balance	666,408	(434,738)	(6,913,949)	-	-
Fund balance, beginning of year	21,564,814	22,231,222	21,796,484	14,882,535	14,882,535
Fund balance, end of year	<u>\$ 22,231,222</u>	<u>\$ 21,796,484</u>	<u>\$ 14,882,535</u>	<u>\$ 14,882,535</u>	<u>\$ 14,882,535</u>

City of Slidell
2026 Adopted Budget
Sales Tax Fund - City Engineer and Engineering Department

Department Description:

The Department of the City Engineer is responsible for providing technical support for construction and development activities within the City. Full accountability for the Department of Engineering, Planning, and Building Safety. City Engineer oversees most large-scale public works endeavors and manages consultants and contracts relating to capital street, drainage, public utility and other public building projects.

The Department of Engineering is responsible for providing technical support for construction and development activities within the City. Day-to-day activities include review of new development plans for drainage and flood control regulations compliance, inspections connected with liquor/beer permit applications, analysis and review of traffic studies, analysis and review of existing storm drainage facilities, inspection of new storm drainage facilities, preparation of opinions of cost for various City capital projects and coordination of capital improvement programs.

Performance Measure Highlights

Objective	Measures	Actual 2024	Estimated 2025	Target 2026
<i>Strategic Planning: Transportation and Infrastructure</i>				
Complete Sewer Lift Stations upgrades:				
Upgrades to PS 451 (Dorset Dr.), PS 521 (S Palm Dr.), PS 532 (Island Dr.), PS 561, (St. Christopher St.) and PS 562 (Forestwood Dr.) Sewer Lift Stations	Percentage complete	100%	100%	100%
Chamale Drive (PS 502), Hermadel Drive (PS 560), Biscayne Drive (PS 450) and Front Street (PS 440) Sewer Lift Station Upgrades	Percentage complete	100%	100%	100%
Country Club Playground (PS 241), Garment Plant (PS 552), Robert Road (PS 321) and Heritage Park (PS 508) Sewer Lift Station Upgrades	Percentage complete	40%	70%	100%
Grafton Drive (PS 312), Breckenridge (PS 252) and LaQuinta Inn/Cracker Barrel	Percentage complete	50%	100%	100%
PS 200 Lindberg Sewer Lift Station Upgrades	Percentage complete	50%	60%	100%
PS A-2 Sewer Lift Station Upgrade	Percentage complete	50%	50%	80%
North Blvd & Thames Sewer Lift Station Upgrades	Percentage complete	0%	10%	25%
To provide for the effective construction of assigned capital projects:				
	Number of Capital Projects	69	70	75
	Number of Change Orders done for projects	24	20	20
	Number of Amendments to Capital Projects	6	5	5
	Number of Substantial Completions	16	14	15
	Dollar Amount of Capital Projects (Millions)	5.30	15.00	10.00
	Invoices dollar amount for Capital Projects (Millions)	13.90	10.00	15.00
To improve the Water & Sanitary Sewer infrastructure of the City:				
Town Center Water Well	Percentage complete	50%	50%	75%
Spartan Lane Waterline Extension	Percentage complete	100%	100%	100%
I-10 Utility Line Crossing at Lindberg	Percentage complete	95%	100%	100%
Water Meter Replacement Project	Percentage complete	90%	100%	100%
Water/Wastewater SCADA Systems Design, Construction & Installation	Percentage complete	100%	100%	100%
Rehabilitation of WWTP:				
Improvements to the Terrace Avenue Wastewater Treatment Plant	Percentage complete	100%	100%	100%
Slidell WWTP Primary Clarifiers	Percentage complete	100%	100%	100%

City of Slidell
2026 Proposed Budget
Sales Tax Fund - City Engineer and Engineering Department (continued)

Performance Measure Highlights (continued)

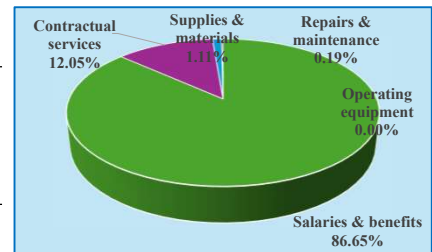
Objective	Measures	Actual 2023	Estimated 2024	Target 2025
<i>Strategic Planning: Transportation and Infrastructure</i>				
To improve the Vehicular and Pedestrian Infrastructure of the City:				
Grafton Dr Roadway Improvements	Percentage complete	100%	100%	100%
Tammany Trace To Heritage Park	Percentage complete	50%	80%	100%
Carey St Roadway Improvements	Percentage complete	100%	100%	100%
Terrace Ave. Rehab	Percentage complete	100%	100%	100%
Robert Blvd. @ Country Club Blvd. Roundabout	Percentage complete	10%	20%	30%
Sgt. Alfred at Cleveland St	Percentage complete	50%	70%	100%
Gause Blvd Sidewalk Improvements(14th St. to Lindberg Dr)	Percentage complete	25%	50%	80%
US 11 & US 190 Bicycle and Ped Crossings	Percentage complete	95%	100%	100%
Lakewood Dr Roadway Improvements	Percentage complete	20%	35%	50%
7th Street Roadway Improvements	Percentage complete	10%	20%	50%
N Carnation St Pavement Rehab	Percentage complete	100%	100%	100%
Natchez Dr Roadway Improvements	Percentage complete	100%	100%	100%
Lindberg Dr Roadway Improvements	Percentage complete	100%	100%	100%
US 11 @ Spartan Ln Roundabout	Percentage complete	10%	15%	30%
US 11 Corridor Study	Percentage complete	10%	25%	50%
To improve the Drainage Infrastructure of the City:				
Lee St Drainage Pump Station Improvements	Percentage complete	50%	90%	100%
Dellwood Pump Station Improvements	Percentage complete	50%	90%	100%
Automatic Floodgate and SCADA Monitoring for Drainage System	Percentage complete	100%	100%	100%
Waterfront Master Plan	Percentage complete	100%	100%	100%
Stormwater Master Plan	Percentage complete	20%	50%	100%
Bayou Pattasat Flood Mitigation Improvements	Percentage complete	20%	35%	50%
Bayou Pattasat Green Corridor Project	Percentage complete	10%	20%	35%

Strategic Planning: Housing

To provide for the effective review of permits:

	1	1	1
Number of engineering reviews of subdivisions			
Number of engineering reviews of permits	347	320	330
Number of Final Inspections	142	130	140

Expenditure Summary:	Actual 2023	Actual 2024	Budget 2025	Proposed 2026	Adopted 2026
Salaries & benefits	\$ 608,874	\$ 638,188	\$ 689,351	\$ 700,214	\$ 700,214
Contractual services	25,768	86,459	92,000	97,400	97,400
Supplies & materials	5,539	6,190	8,500	9,000	9,000
Operating equipment	-	-	-	-	-
Repairs & maintenance	-	-	1,500	1,500	1,500
Total Expenditures	\$ 640,181	\$ 730,837	\$ 791,351	\$ 808,114	\$ 808,114



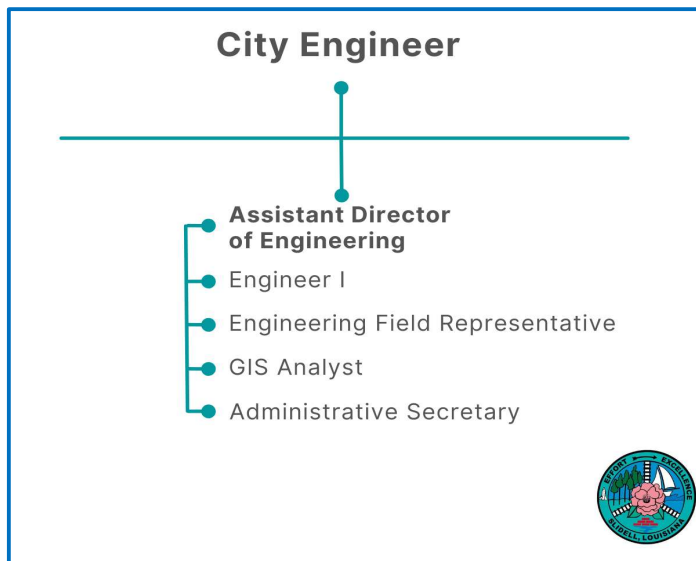
Budget Highlights:

The proposed 2026 budget includes two step increase (1.5% per step) totaling 3% adjustment for all municipal employees. Additionally, the City's retirement contribution has decreased from 29.50% to 28.00%, while health benefit costs are estimated to increase by 10%. Contractual services increase by \$5,400 or 5.87% due to an estimated increase in the City's CEA for LA DOTD, RPC, and St. Tammany Parish project funding representation. No other significant variances noted.

City of Slidell
2026 Adopted Budget
Sales Tax Fund - City Engineer and Engineering Department (continued)

Personnel Summary:	Actual 2023	Actual 2024	Budget 2025	Proposed 2026	Adopted 2026	Grade	Min	Mid	Max
Unclassified:									
City Engineer	1	1	1	1	1	91	116,372	139,647	162,921
Classified									
Assistant Director of Engineering	1	1	1	1	1	27	88,784	112,665	142,971
Engineer I	1	1	1	1	1	14	47,084	59,749	75,820
Engineering Field Rep	1	1	1	1	1	10	38,736	49,155	62,378
GIS Analyst	1	1	1	1	1	10	38,736	49,155	62,378
Administrative Secretary	1	1	1	1	1	9	36,891	46,815	59,704
Total	6	6	6	6	6				

City Engineer and Engineering Department Organizational Chart:



**City of Slidell
2026 Adopted Budget
Sales Tax Fund - Administration**

Department Description:

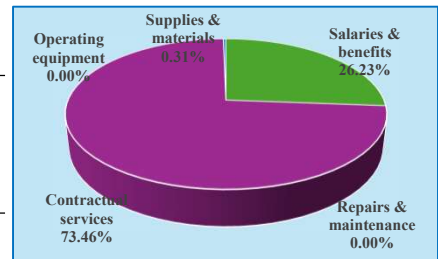
To coordinate, supervise, and manage the activities of the Office of Public Works to provide service to the highest quality which includes streets, bridges, drainage, electrical, vehicle maintenance, general maintenance. This department is the call center for reporting of issues, concerns, complaints, and general information to the customers and citizens of the City of Slidell. This department works closely with all other City departments, officials, and council to provide quality service to the community.

Performance Measure Highlights

Objective	Measures	Actual 2024	Estimated 2025	Target 2026
Promote customer safety through the delivery of annual reporting	Percentage complete	100%	100%	100%
Provide a 24/7 call service for City emergencies	Days Open	365	365	365
Expand capabilities to Citizen to utilize the GovQA Request System and merge with City's GIS	Percentage complete	25%	50%	75%
Maintain canals including cleaning, reshaping, mowing, removing snags and debris	footage cleaned	52,831	60,000	60,000

Expenditure Summary:

	Actual 2023	Actual 2024	Budget 2025	Proposed 2026	Adopted 2026
Salaries & benefits	\$ 783,126	\$ 934,310	\$ 1,120,776	\$ 1,162,420	\$ 1,162,420
Contractual services	2,729,793	2,651,354	3,250,400	3,255,840	3,255,840
Supplies & materials	10,729	11,842	12,900	13,900	13,900
Operating equipment	-	-	-	-	-
Repairs & maintenance	-	-	-	-	-
Total Expenditures	\$ 3,523,648	\$ 3,597,506	\$ 4,384,076	\$ 4,432,160	\$ 4,432,160



Budget Highlights:

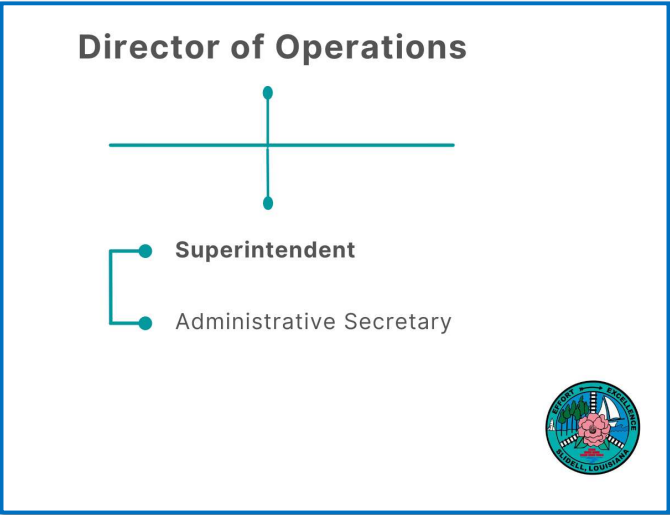
The proposed 2026 budget includes two step increase (1.5% per step) totaling 3% adjustment for all municipal employees. Additionally, the City's retirement contribution has decreased from 29.50% to 28.00%, while health benefit costs are estimated to increase by 10%. No other significant variances noted.

Personnel Summary:

	Actual 2023	Actual 2024	Budget 2025	Proposed 2026	Adopted 2026	Grade	Min	Mid	Max
Unclassified:									
Operations Director	1	1	1	1	1	88	87,432	104,919	122,405
Classified									
Superintendent	1	1	1	1	1	21	66,252	84,073	106,687
Administrative Secretary	1	1	1	1	1	9	36,891	46,815	59,407
Total	3	3	3	3	3				

City of Slidell
2026 Adopted Budget
Sales Tax Fund - Administration (continued)

Administration Organization Chart:



City of Slidell
2026 Adopted Budget
Sales Tax Fund - Vehicle Maintenance

Department Description:

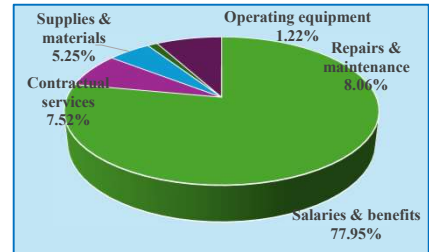
Responsible for managing and maintaining the City-owned fleets, encompassing the Police and Airport Departments, generators, pump stations, etc. Provides fleet management services including repair and preventative maintenance based on mileage projections, fuel consumption, daily records, and inspections. Our mission to provide well maintained, dependable vehicles and equipment for the City of Slidell with higher standards and lower costs. To extend usability of vehicles and equipment through preventative maintenance and thorough vehicle inspections while quickly responding to emergency situations and repairing high priority emergency vehicles immediately, and ultimately providing reliable equipment to better serve the community and residents. Conduct business pertaining to the City's ownership, usage, and disposal of the City's rolling stock.

Performance Measure Highlights

Objective	Measures	Actual 2024	Estimated 2025	Target 2026
<i>Strategic Planning: Well-Managed Government</i>				
Maintain fleet repairs:	In-house repairs	1,491	1,548	1,600
	Out-house repairs	39	47	55
Provide the City with train personnel to handle emergency repairs	Number of training attended	2	2	2
Provide the City with accurate inventory listings on vehicles	Number of vehicles	598	611	625
Review the City's vehicle and equipment listing to develop a strategy to remove old and outdated vehicles and equipment	Number of vehicles & equipment disposed	<i>New measurement</i>	<i>New measurement</i>	25

Expenditure Summary:

	Actual 2023	Actual 2024	Budget 2025	Proposed 2026	Adopted 2026
Salaries & benefits	\$ 451,422	\$ 497,080	\$ 532,903	\$ 638,567	\$ 638,567
Contractual services	22,027	25,751	61,600	61,600	61,600
Supplies & materials	35,108	34,447	43,000	43,000	43,000
Operating equipment	7,766	5,566	10,000	10,000	10,000
Repairs & maintenance	31,638	54,278	65,900	66,000	66,000
Total Expenditures	\$ 547,961	\$ 617,122	\$ 713,403	\$ 819,167	\$ 819,167



Budget Highlights:

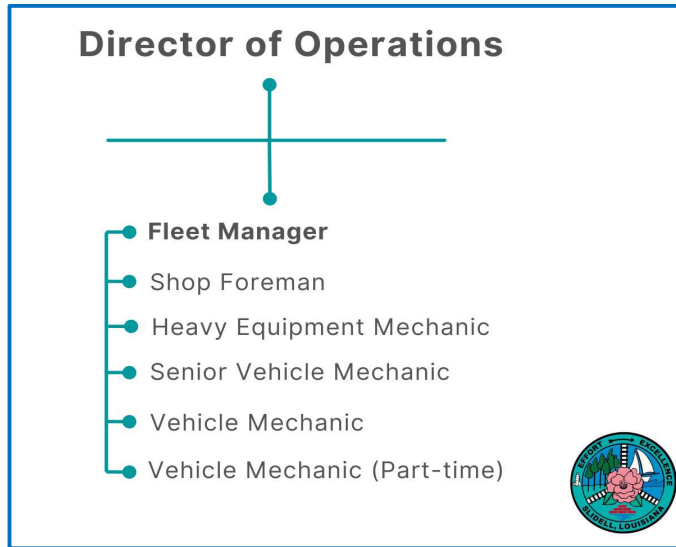
The proposed 2026 budget includes two step increase (1.5% per step) totaling 3% adjustment for all municipal employees. Additionally, the City's retirement contribution has decreased from 29.50% to 28.00%, while health benefit costs are estimated to increase by 10%. The City is adding a heavy equipment mechanic position, a crucial role needed to support operations effectively. No other significant variances were noted.

Personnel Summary:

	Actual 2023	Actual 2024	Budget 2025	Proposed 2026	Adopted 2026	Grade	Min	Mid	Max
Classified									
Fleet Manager	1	1	1	1	1	17	54,506	69,167	87,772
Shop Foreman	1	1	1	1	1	13	44,842	56,904	72,210
Heavy Equipment Mechanic	-	-	-	1	1	11	40,673	51,613	65,496
Senior Vehicle Mechanic	1	1	1	1	1	7	33,462	42,462	53,884
Vehicle Mechanic	3	3	3	3	3	3	27,529	34,934	44,331
Part-time									
Vehicle Mechanic	1	1	1	1	1	3	27,529	34,934	44,331
Total	7	7	7	8	8				

City of Slidell
2026 Adopted Budget
Sales Tax Fund - Vehicle Maintenance

Vehicle Maintenance Organizational Chart:



City of Slidell
2026 Adopted Budget
Sales Tax Fund - Streets, Bridges and Drainage

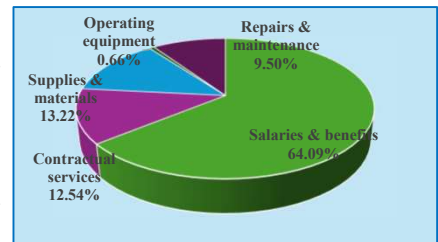
Department Description:

The primary responsibilities of the Public Works Department are to maintain City of Slidell streets, bridges, signs, sidewalks, driveway aprons, rights-of-way, roadside ditches, subsurface drainage, drainage canals and laterals, drainage pump stations, retention ponds, drainage easements, and associated fences and infrastructure, as well as an in-house welding workshop. This department works in conjunction with other City departments to complete special projects and assist with events to maintain high quality service to the City of Slidell customers and citizens.

Performance Measure Highlights

Objective	Measures	Actual 2024	Estimated 2025	Target 2026
<i>Strategic Planning: Housing</i>				
Number of signs placed on Streets, State Hwys, and Interstate				
Olde Towne Slidell Historic District signage		11	11	11
<i>Strategic Planning: Transportation and Infrastructure</i>				
Maintaining existing infrastructure:				
	Number of potholes repaired	1,186	2,000	2,000
	Number of concrete/asphalt street and sidewalk repairs	154	400	400
	Number of miles of streets unimproved	5	5	5
	Number of miles of concrete streets	95	95	95
	Number of miles of asphalt streets	66	66	66
	Number of traffic signals maintain	3,000	3,000	3,000
	Linear feet of canal maintained	84,556	100,000	100,000
	Linear feet of roadside ditches maintained	78,719	80,000	80,000
	Linear feet of subsurface drains maintained	12,444	10,000	10,000
	8 of Retention ponds maintained	8 x per year	8 x per year	8 x per year
	45 drainage easements, rights-of-way and major ditches maintained	8 x per year	8 x per year	8 x per year

Expenditure Summary:	Actual 2023	Actual 2024	Budget 2025	Proposed 2026	Adopted 2026
Salaries & benefits	\$ 1,438,737	\$ 1,674,898	\$ 1,992,681	\$ 2,026,311	\$ 2,026,311
Contractual services	347,737	313,556	382,700	406,400	406,400
Supplies & materials	320,402	320,417	403,500	403,500	403,500
Operating equipment	8,355	13,904	20,000	20,000	20,000
Repairs & maintenance	342,507	272,800	290,000	290,000	290,000
Total Expenditures	\$ 2,457,738	\$ 2,595,575	\$ 3,088,881	\$ 3,146,211	\$ 3,146,211



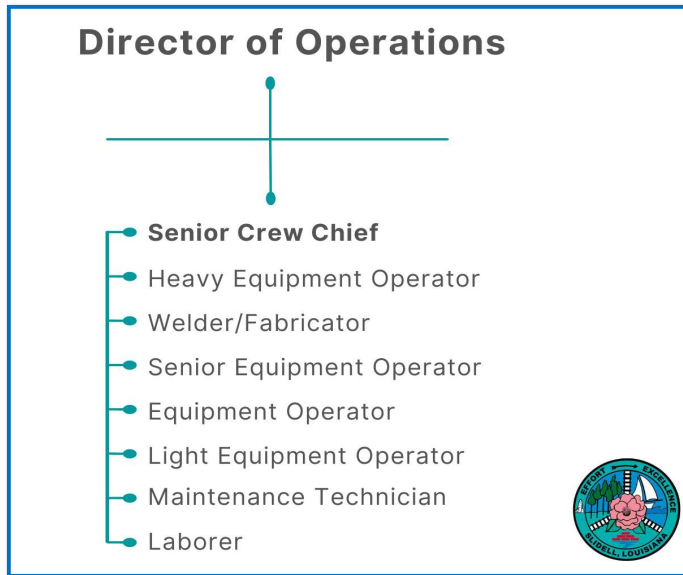
Budget Highlights:

The proposed 2026 budget includes two step increase (1.5% per step) totaling 3% adjustment for all municipal employees. Additionally, the City's retirement contribution has decreased from 29.50% to 28.00%, while health benefit costs are estimated to increase by 10%. Contractual services increased by \$23,700 or 6.19% due to an anticipated increase to the grass cutting as the City is currently working on a quote package for the retention ponds. No other significant variances noted.

City of Slidell
2026 Adopted Budget
Sales Tax Fund - Streets, Bridges and Drainage

<i>Personnel Summary:</i>	Actual 2023	Actual 2024	Budget 2025	Proposed 2026	Adopted 2026	Grade	Min	Mid	Max
Classified									
Senior Crew Chief	2	2	2	2	2	15	49,438	62,736	79,611
Heavy Equipment Operator	4	4	6	6	6	10	38,736	49,155	62,378
Senior Equipment Operator	7	7	8	8	8	9	36,891	46,815	59,407
Welder/Fabricator	1	1	1	1	1	6	31,868	40,440	51,318
Equipment Operator	1	1	1	1	1	6	31,868	40,440	51,318
Light Equipment Operator	3	3	3	3	3	4	28,905	36,681	46,547
Maintenance Technician	1	3	3	3	3	2	26,218	33,270	42,220
Laborer	1	1	1	1	1	1	24,670	31,686	40,209
Part-time									
Maintenance Technician	-	-	-	1	1	2	26,218	33,270	42,220
Laborer	1	1	1	-	-	1	24,670	31,686	40,209
Total	21	23	26	26	26				

Streets, Bridges and Drainage Organizational Chart:



City of Slidell
2026 Adopted Budget
Sales Tax Fund - General Maintenance

Department Description:

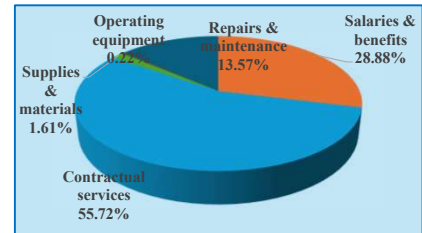
The Division of Facilities Maintenance in the Public Operations Department has the primary responsibility of fostering a high-quality, lasting environment through the stewardship of the City's infrastructure and properties. Day-to-day activities include, but are not limited to, Energy Management Control, Security (Key and door control management, facilities accessibility, information management, etc.) and Fire safety (alarm systems and response, insulation, sprinkler protection, extinguishers, etc.), Preventative maintenance, landscape maintenance, event planning and implementation with superior customer service, custodial assistance (disinfection and cleaning), emergency lighting, elevator inspections, and pest control oversight. Facilities Maintenance also addresses the City Buildings before, during, and after winter and/or storm events.

Performance Measure Highlights

Objective	Measures	Actual 2024	Estimated 2025	Target 2026
<i>Strategic Planning: Transportation and Infrastructure</i>				
Maintaining and improving the City's Facilities:				
Roof leak repair at Slidell Auditorium	Percentage completed	50%	100%	100%
Repair/replacement of metal roofing on three Public Ops Buildings	Percentage completed	measurement	100%	100%
Support wall and door of Employee lunchroom @ Public Ops Buildings	Percentage completed	5%	95%	100%
VAV box heater replacement in Admin Bldge 2, Planning	Percentage completed	measurement	100%	100%
Replace HVAC Systems at Slidell City Courthouse	Percentage completed	90%	100%	100%
<i>Strategic Planning: Safety</i>				
Remove physical barriers for people with disabilities in the right of way as per the American with Disabilities Act (ADA)	Number of physical barriers removed in accordance with ADA	>50%	>95%	>100%
Restriped parking lots for high visibility and beautification	Percentage completed	measurement	95%	100%
<i>Strategic Planning: Housing</i>				
Landscaping at Auditorium and Rufus Viner Center	Percentage completed	75%	100%	100%

Expenditure Summary:

	Actual 2023	Actual 2024	Budget 2025	Proposed 2026	Adopted 2026
Salaries & benefits	\$ 275,636	\$ 292,647	\$ 318,055	\$ 324,609	\$ 324,609
Contractual services	414,223	499,144	307,712	626,390	626,390
Supplies & materials	12,948	15,793	18,100	18,100	18,100
Operating equipment	1,497	426	2,500	2,500	2,500
Repairs & maintenance	99,856	131,272	148,012	152,500	152,500
Total Expenditures	\$ 804,160	\$ 939,282	\$ 794,379	\$ 1,124,099	\$ 1,124,099



City of Slidell
2026 Adopted Budget
Sales Tax Fund - General Maintenance (continued)

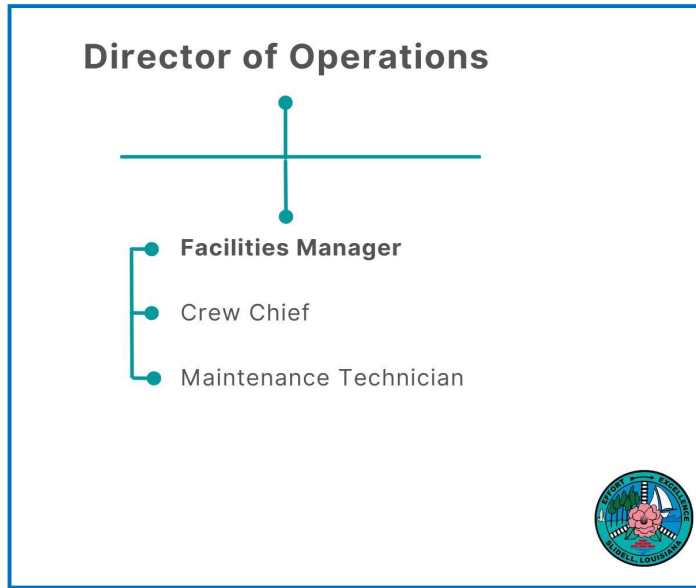
Budget Highlights:

The proposed 2026 budget includes two step increase (1.5% per step) totaling 3% adjustment for all municipal employees. Additionally, the City's retirement contribution has decreased from 29.50% to 28.00%, while health benefit costs are estimated to increase by 10%. Contractual services increased by \$318,678 or 103.56% due to the City receiving a grant in the amount of \$250,000 for property insurance in prior year and therefore \$250,000 of expenditures were moved to the grant and contributions funds. The City has proposed a 15% increase to property insurance. Repairs and maintenance increase by \$4,488 due to the aging infrastructure and the raising costs associated with making those repairs. No other significant variances noted.

Personnel Summary:

	Actual 2023	Actual 2024	Budget 2025	Proposed 2026	Adopted 2026	Grade	Min	Mid	Max
Classified									
Facilities Manager	1	1	1	1	1	12	42,706	54,194	68,771
Crew Chief	1	1	1	1	1	11	40,673	51,613	65,496
Maintenance Technician	2	2	2	2	2	2	26,218	33,270	42,220
Total	4	4	4	4	4				

General Maintenance Organizational Chart:



**City of Slidell
2026 Adopted Budget
Sales Tax Fund - Electrical**

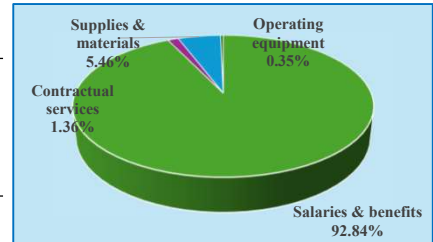
Department Description:

The Electrical Division of Public Works perform general upkeep, maintenance, and renewal of City electrical systems in City buildings, sewer treatment plants, water wells, lift stations, recreational facilities, drainage pump stations, and the Municipal Airport. This entails inspecting the premises, performing routine maintenance and fixing any faulty wiring and other components to ensure they remain functional and up to code, as well as to identify any hazards or issues. The Division keeps records of all maintenance and repair work conducted through a work request system, including a record of any supplies ordered and used; ensure all routine maintenance work is handled on a regular schedule to reduce the risk of larger and more complex issues and to reduce costs.

Performance Measure Highlights

Objective	Measures	Actual 2024	Estimated 2025	Target 2026
<i>Strategic Planning: Well-Managed Government</i>				
Maintain certifications	Number of certification obtained	1	1	1
<i>Strategic Planning: Transportation and Infrastructure</i>				
Maintain Public Operations facilities and infrastructure:				
Public utilities facilities - water wells & lift stations	Number of waters wells & lift stations	229	250	250
Public works facilities - drainage pump stations	Number of drainage pump stations	43	50	50
Public utilities facilities - Treatment	Number of work orders	35	50	50
Municipal Airport	Number of work orders	33	50	50
Slidell Business Campus	Number of work orders	30	50	50
<i>Strategic Planning: Public Health and Safety</i>				
Provide street lighting on all commercial and high-traffic streets	Number of streets lights replaced	29	50	50

Expenditure Summary:	Actual 2023	Actual 2024	Budget 2025	Proposed 2026	Adopted 2026
Salaries & benefits	\$ 212,428	\$ 230,545	\$ 247,204	\$ 263,757	\$ 263,757
Contractual services	2,169	1,465	3,850	3,850	3,850
Supplies & materials	13,650	8,179	15,500	15,500	15,500
Operating equipment	318	297	1,000	1,000	1,000
Repairs & maintenance	-	-	-	-	-
Total Expenditures	\$ 228,565	\$ 240,486	\$ 267,554	\$ 284,107	\$ 284,107



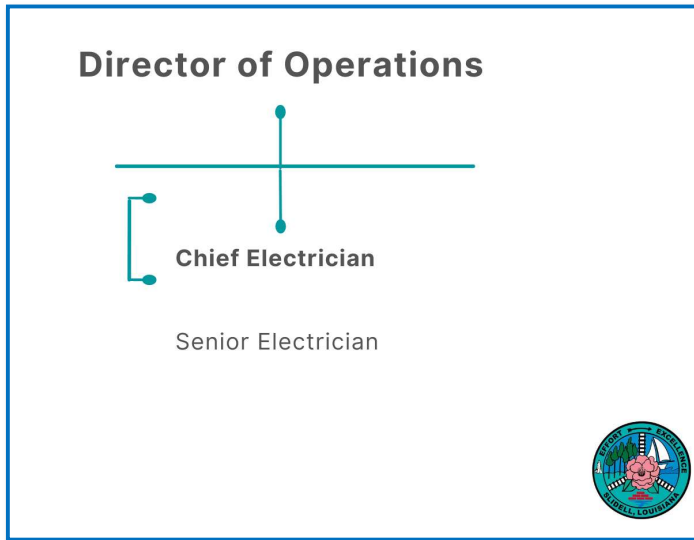
Budget Highlights:

The proposed 2026 budget includes two step increase (1.5% per step) totaling 3% adjustment for all municipal employees. Additionally, the City's retirement contribution has decreased from 29.50% to 28.00%, while health benefit costs are estimated to increase by 10%. No other significant variances noted.

**City of Slidell
2026 Adopted Budget
Sales Tax Fund - Electrical**

Personnel Summary:	Actual 2023	Actual 2024	Budget 2025	Proposed 2026	Adopted 2026	Grade	Min	Mid	Max
Classified									
Chief Electrician	1	1	1	1	1	15	49,438	62,736	79,611
Senior Electrician	2	2	2	2	2	11	40,673	51,613	65,496
Total	3	3	3	3	3				

Electrical Organizational Chart:



City of Slidell
2026 Adopted Budget
Sales Tax Fund - Parks and Recreation

Department Description:

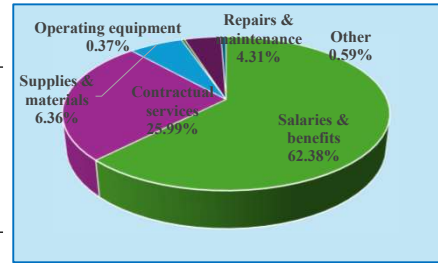
To create a State recognized park and recreation system with quality facilities that include: well-manicured ballfields and greenspaces, first class gymnasium facilities, excellent playground equipment and beautiful walking trails which are safe and accessible for all citizens of Slidell. The Recreation Department operates and maintains fifteen playing fields, numerous playground facilities, six tennis courts and thirty City owned parks of which five are considered major parks. The department is also responsible for the maintenance and the upkeep of all City medians and right of ways as well as beautification through Keep Slidell Beautiful. The department also supports the local garden clubs; youth sports leagues, and provides adult recreational programming while serving thousands of residents and visitors on a yearly basis.

Performance Measure Highlights

Objective	Measures	Actual 2024	Estimated 2025	Target 2026
<i>Strategic Planning: Housing</i>				
To maintain a clean city for all residents	Annual Keep Slidell Beautiful Litter Index Rating assessment	<i>New measurement</i>	<i>New measurement</i>	2
Implementation of Keep Slidell Beautiful beautification projects - includes beautifying City buildings	Percentage completed	90%	95%	100%
<i>Strategic Planning: Transportation and Infrastructure</i>				
Create a maintenance schedule and log to avoid deferred maintenance of parks	Number of parks with equipment maintenance	<i>New measurement</i>	1	2
To complete the following major projects:				
Upgrades to neighborhood parks and equipment	Percentage completed	80%	95%	100%
Upgrades to major parks, equipment and trails	Percentage completed	80%	85%	90%
Upgrades to John Slidell Park Gym	Percentage completed	80%	90%	100%
Build facility for Christmas Lights Displays	Percentage completed	25%	75%	100%
Install/replace fencing at all neighborhood parks	Percentage completed	75%	85%	100%
Complete the disc golf course at Fritchie Park	Percentage completed	80%	90%	100%
Build Pickleball Courts	Percentage completed	50%	75%	90%
Build Skate Park	Percentage completed	25%	50%	100%
Landscape all City Buildings	Percentage completed	35%	50%	90%
Landscape Interstate on/off ramps leading to the city	Percentage completed	15%	35%	75%
<i>Strategic Planning: Public Health and Safety</i>				
Install lighting at local parks & along walking trails	Number of parks/trails with lighting	1	1	3
<i>Strategic Planning: Well-Managed Government</i>				
To maintain professional memberships:				
National Recreation and Park Association	Years maintained	6 years	7 years	8 years
Louisiana Recreation and Park Association	Years maintained	6 years	7 years	8 years
Keep Louisiana Beautiful	Years maintained	20 years	21 years	22 years
Keep America Beautiful	Years maintained	16 years	17 years	18 years
Tree City USA-Arbor Day Foundation	Years maintained	18 years	19 years	20 years

City of Slidell
2026 Adopted Budget
Sales Tax Fund - Recreation (continued)

Expenditure Summary:	Actual 2023	Actual 2024	Budget 2025	Proposed 2026	Adopted 2026
Salaries & benefits	\$ 1,404,200	\$ 1,464,337	\$ 1,692,007	\$ 1,686,660	\$ 1,686,660
Contractual services	668,298	678,685	748,638	702,725	702,725
Supplies & materials	108,782	123,420	126,530	172,000	172,000
Operating equipment	4,022	4,971	10,000	10,000	10,000
Repairs & maintenance	57,205	94,719	119,822	116,560	116,560
Other	16,400	16,600	16,000	16,000	16,000
Total Expenditures	\$ 2,258,907	\$ 2,382,732	\$ 2,712,997	\$ 2,703,945	\$ 2,703,945



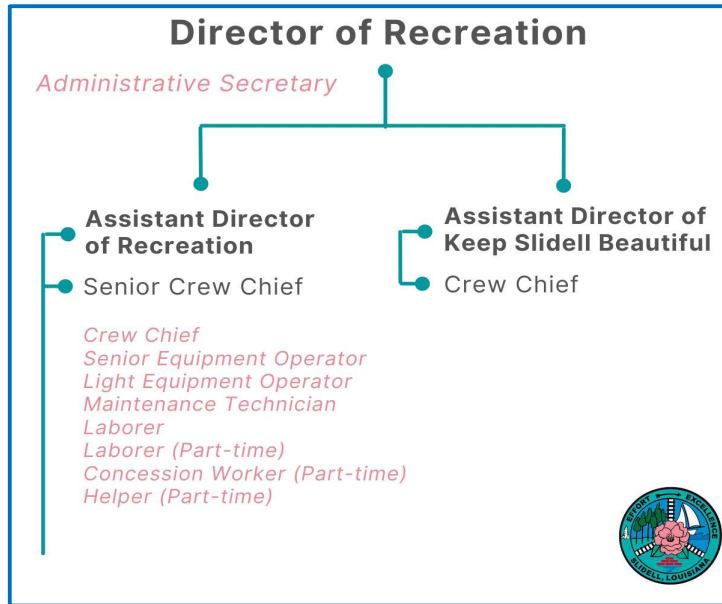
Budget Highlights:

The proposed 2026 budget includes two step increase (1.5% per step) totaling 3% adjustment for all municipal employees. Additionally, the City's retirement contribution has decreased from 29.50% to 28.00%, while health benefit costs are estimated to increase by 10%. Salaries and benefits decreased by 0.32% due to change in personnel. Contractual services decreased by \$45,913 or 6.13% primarily due to a decrease in right-of-way tree removal. The City has included a 3% to the City's agreement with Lakeside Swim Club to manage Lionel J. Washington Community Pool at Possum Hollow Park. Supplies and materials increased by \$45,470 or 35.94% due to a newly established account code for the purchase of mulch for the playgrounds. No other significant variances noted.

Personnel Summary:	Actual 2023	Actual 2024	Budget 2025	Proposed 2026	Adopted 2026	Grade	Min	Mid	Max
Unclassified									
Director of Recreation	1	1	1	1	1	87	79,484	95,381	111,278
Classified									
Assistant Director of Recreation	1	1	1	1	1	19	60,092	76,256	96,768
Assistant Director KSB	1	1	1	1	1	19	60,092	76,256	96,768
Senior Crew Chief	2	2	2	2	2	15	49,438	62,736	79,611
Crew Chief	3	3	3	3	3	11	40,673	51,613	65,496
Senior Equipment Operator	3	2	1	1	1	9	36,891	46,815	59,407
Secretary	1	1	1	1	1	5	30,351	38,515	48,874
Light Equipment Operator	6	5	5	5	5	4	28,905	36,681	46,547
Maintenance Technician	1	1	3	3	3	2	26,218	33,270	42,220
Laborer	1	1	1	1	1	1	24,970	31,686	40,209
Part-time									
Laborer	3	3	3	3	3	1	24,970	31,686	40,209
Concession Worker	2	2	2	2	2	N/A	N/A	N/A	N/A
Helper	-	-	1	1	1	N/A	N/A	N/A	N/A
Total	25	23	25	25	25				

City of Slidell
2026 Adopted Budget
Sales Tax Fund - Recreation (continued)

Parks and Recreation Organizational Chart:



City of Slidell
Public Safety Fund
Statement of Revenues, Expenditures, and Changes in Fund Balance

	<u>Actual 2023</u>	<u>Actual 2024</u>	<u>Budget 2025</u>	<u>Proposed 2026</u>	<u>Adopted 2026</u>
Revenues					
Ad valorem taxes	\$ 1,475,298	\$ 1,537,844	\$ 1,465,000	\$ -	\$ -
Sales tax	-	-	2,950,000	5,900,000	5,900,000
Intergovernmental revenues	1,197,822	1,348,731	1,143,590	1,069,281	1,069,281
Charges for services	348,327	205,733	212,500	199,690	199,690
Other revenues	17,427	375	-	-	-
Total revenues	<u>3,038,874</u>	<u>3,092,683</u>	<u>5,771,090</u>	<u>7,168,971</u>	<u>7,168,971</u>
Expenditures					
Police	11,219,882	11,740,800	13,560,364	15,192,757	15,192,757
Corrections	979,769	1,063,059	1,241,124	1,360,728	1,360,728
Regional training academy	297,909	306,169	381,788	405,275	405,275
Animal control	457,940	511,773	577,458	608,982	608,982
Capital Outlay	1,226,198	882,031	8,332,230	913,100	875,100
Total expenditures	<u>14,181,698</u>	<u>14,503,832</u>	<u>24,092,964</u>	<u>18,480,842</u>	<u>18,442,842</u>
Deficiency of revenues over expenditures	(11,142,824)	(11,411,149)	(18,321,874)	(11,311,871)	(11,273,871)
Other financing sources					
Inception of Lease	269,517	-	-	-	-
Transfer in	12,824,269	12,242,483	14,586,512	12,451,871	12,413,871
Transfer out	-	-	-	(1,140,000)	(1,140,000)
Total other financing sources	<u>13,093,786</u>	<u>12,242,483</u>	<u>14,586,512</u>	<u>11,311,871</u>	<u>11,273,871</u>
Net change in fund balance	1,950,962	831,334	(3,735,362)	-	-
Fund balance, beginning of year	<u>5,414,350</u>	<u>7,365,312</u>	<u>8,196,646</u>	<u>4,461,284</u>	<u>4,461,284</u>
Fund balance, end of year	<u>\$ 7,365,312</u>	<u>\$ 8,196,646</u>	<u>\$ 4,461,284</u>	<u>\$ 4,461,284</u>	<u>\$ 4,461,284</u>

**City of Slidell
2026 Adopted Budget
Public Safety Fund - Police**

Department Description:

The mission of the men and women of the Slidell Police Department is to provide our citizens and visitors with exceptional law enforcement services, while working to prevent crime.

1. We recognize that our behavior must reflect honesty, sincerity and accountability through ethical and moral standards. We do not tolerate the abuse of our police authority.
2. We uphold good will, understanding and equal treatment for everyone.
3. We are proactive members of our organization and community. We are self-directed and self-motivated. We identify problems and develop and implement solutions to improve our quality of life.
4. We believe our community and problem-oriented policing is an ongoing process and not a program with a beginning and end.
5. We respect human life. We hold the preservations of life as our sacred duty. Our value of human life sets our priorities.
6. We build and enhance relationships with our community and other law enforcement agencies through various outreach programs.

Performance Measure Highlights

Objective	Measures	Actual 2024	Estimated 2025	Target 2026
<i>Strategic Planning: Infrastructure</i>				
Design and build a new police headquarters	Percentage completed	25%	50%	75%
<i>Strategic Planning: Well-Managed Government</i>				
Provide a positive working environment for employees through a productive atmosphere, open and honest communication, positive reinforcement, growth opportunities, and good work-life balance	Number of officers that left prior to retirement	4	2	2
Increase employee pay to compete and meet industry standards	Compared to other local agencies	50%	100%	100%
To improve productivity and services through infrastructure that includes a data analysis dashboard to simply identify important crime trends and a publicly accessible interface with local crime map	Percentage completed	25%	75%	100%
Promote transparency and uniformity reporting of crime statistics	LIBRS/NIBRS crime reporting standards	75%	100%	100%
<i>Strategic Planning: Public Health and Safety</i>				
To stay in accordance with the best-recognized principles and standards through Lexipol	Percentage of applicable requirements met	75%	100%	100%
To provide a secure, crime-free environment for all citizens of Slidell and for those who visit our community by providing officers with body worn cameras	Number of officers (including reserves)	80	100	100
Reduce traffic crashes/injuries/fatalities by:	Targeted enforcement of driving while intoxicated, safety belt, child restraint laws through use of LA Highway Safety Grant	100%	100%	100%
	Number of Traffic Fatalities within the City	3	2	2
<i>Strategic Planning: Public Health and Safety</i>				
Timely response to calls for service:	Percent of 911 calls answered within 10	97.58%	>95%	>95%
	Number of 911 calls	23,562	23,000	23,000
To reduce victimization within the City of Slidell (See table on next page)	Percentage of change in crime rate	-0.67%	-0.50%	-1.00%

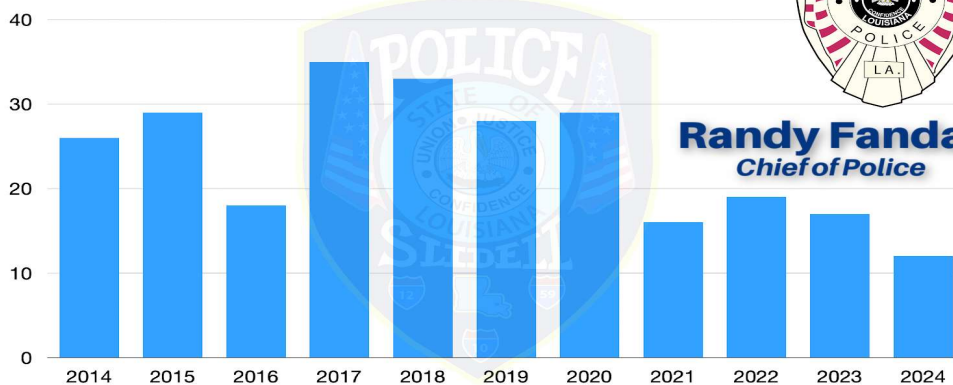
Slidell Police Department 2024 Crime Stats

CRIME STATISTICS FOR 2024					
Edited: NAT, UNP, UNC, TRA, CAN Removed					
GROUP A OFFENSES					
	Incident	Sub Total	Group Total	Total	
Crime Against Persons	Assault Offenses		162		
	Assault/Agg-Fir	3			
	Assault/Aggrava	13			
	Assault/Simple	19			
	Battery/2nd deg	8			
	Battery/Agg-Cut	3			
	Battery/Agg-Gun	3			
	Battery/Aggrava	11			
	Battery/Sexual	5			
	Battery/Simple	97			
	Battery/Police	0			
	Extortion / Blackmail		0		
	Homicide		4		
	Homicide & Homicide Shooti	1			
	Homicide-Attemp	3			
	Human Trafficking		0		
	Kidnapping / Abduction		1		
	Sex Offenses		5		
	Rape/Aggravated	2			
	Rape/Simple	3			
	Stalking		2		
		TOTAL Crime Against Persons		174	

Crime Against Property	Arson		2	
	Burglary		105	
	Burglary/Agg-Pr			
	Burglary/Aggrav	4		
	Burglary/Bus-At	1		
	Burglary/Busine	16		
	Burglary/Res-At	5		
	Burglary/Reside	16		
	Burglary/Res-Pr			
	Burglary/Veh-At	4		
	Burglary/Vehicl	59		
	Counterfeiting		30	
	False Information		3	
	Forgery/Forged Presc/At		2	
	Fraud		54	
	Larceny / Theft		624	
	Theft	252		
	Theft/Bicyc & Att	10		
	Theft/Idently	4		
	Theft/Shop-Atte	0		
	Theft/Shoplifti	357		
	Theft/Shop-Prog	1		
	Motor Vehicle Theft		50	
	Theft/Veh-Attem	3		
	Theft/Vehicl	47		
Theft/Ext-Veh				
Possession of Stolen Property	4	4		
Robbery		2		
Robbery/Armed & Amed-Gun	2			
Robbery/Carjack				
	TOTAL Crime Against Property		876	
Crimes Against Society	Animal Cruelty		0	
	Drug / Narcotic Offenses		433	
	Weapon Law Violations		8	
	TOTAL Crime Against Society		441	

Slidell Police Department

Number of VIOLENT Crimes Reported (by year)

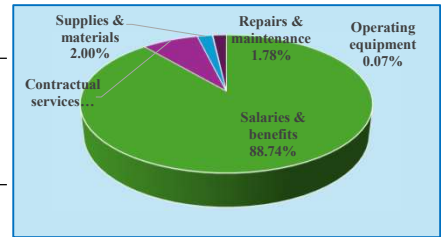


Randy Fandal
Chief of Police

Violent crime consists of the following categories: Homicide, Attempted Homicide, Sex Offenses, & Robbery

**City of Slidell
2026 Adopted Budget
Public Safety Fund - Police (continued)**

<i>Expenditure Summary:</i>	Actual 2023	Actual 2024	Budget 2025	Proposed 2026	Adopted 2026
Salaries & benefits	\$ 9,861,347	\$ 10,394,254	\$ 12,171,866	\$ 13,481,737	\$ 13,481,737
Contractual services	788,203	784,274	793,798	1,126,320	1,126,320
Supplies & materials	304,463	308,544	314,000	304,000	304,000
Operating equipment	7,008	24,493	10,000	10,000	10,000
Repairs & maintenance	258,861	229,235	270,700	270,700	270,700
Total Expenditures	\$ 11,219,882	\$ 11,740,800	\$ 13,560,364	\$ 15,192,757	\$ 15,192,757



Budget Highlights:

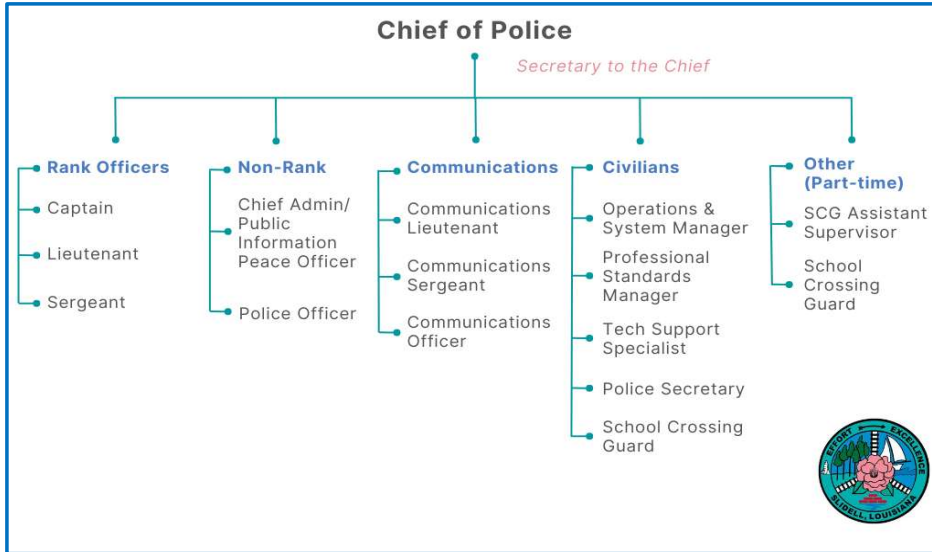
The proposed 2026 introduces a new pay plan for the Public Safety departments. This aims to enhance Public Safety compensation and benefits while restructuring the department's pay scales and becoming more competitive with the area. This pay plan includes an average 9.71% adjustment to all salaries, with an estimated cost of \$1,391,925. The plan eliminates the Police Officer I, II, and III along with Communication Officers I, II and III classifications to simplify the rank structure within the department. The Police department will receive an increase to incentive pays and a 3% City contribution toward the employees' portion of pension obligations. The Police Department will be adding a Police Sergeant by removing a Police Officer to strengthen supervision needs. Additionally, the Municipal police employees' retirement system contribution decreased 2.13% for fiscal year 2026 from 35.60% to 33.475%, while health benefit costs are estimated to increase by 10%. Contractual services increased by \$332,522 or 41.89% primarily due to the City receiving a grant in the amount of \$150,000 for software in prior year and therefore \$150,000 of expenditures were moved to the grant and contributions funds. The City has proposed a 15% increase to property insurance. Supplies and materials decreased by \$10,000 or 3.18% primarily due to over budgeting in gas prices in prior year. No other significant variances noted.

City of Slidell
2026 Adopted Budget
Public Safety Fund - Police (continued)

<i>Personnel Summary:</i>	Actual 2023	Actual 2024	Budget 2025	Proposed 2026	Adopted 2026	Min	Mid	Max
Elected								
Chief of Police	1	1	1	1	1	N/A	N/A	N/A
Rank Officers								
Captain	4	4	4	4	4	75,000	93,767	117,231
Lieutenant	7	6	6	6	6	66,000	82,515	103,163
Sergeant	9	10	10	11	11	58,000	72,513	90,659
Total Rank Officers	20	20	20	21	21			
Non-Rank Officers								
Chief Administrative / Public Information Peace Office								
Police Officer	1	1	1	1	1	83,873	104,860	131,099
Police Officer	-	-	-	59	59	50,000	62,512	78,154
Police Officer 1st Class	12	9	15	-	-			
Police Officer 1st Class SRO	8	8	9	-	-			
Police Officer 2nd Class	14	15	10	-	-			
Police Officer 3rd Class	23	25	26	-	-			
Total Non-Rank Officers	58	58	61	60	60			
Communication Officers								
Communications Lieutenant	1	1	1	1	1	51,000	63,762	79,717
Communications Sergeant	2	2	2	2	2	46,000	57,511	71,902
Communication Officer	-	-	-	9	9	41,500	51,885	64,868
Communication Officer I	4	3	4	-	-			
Communication Officer II	1	1	1	-	-			
Communication Officer III	2	1	4	-	-			
Total Communication Officer	10	8	12	12	12			
Civilians								
Ops & System Manager	1	1	1	1	1	66,000	82,515	103,163
Administrative Secretary	1	1	1	1	1	42,000	52,510	65,649
Tech Support Specialist	1	1	1	1	1	45,000	56,260	70,339
Secretary to Chief	1	1	1	1	1	45,500	56,886	71,120
Crime Scene Evidence Tech	1	1	-	-	-			
Police Secretary	2	2	2	3	3	33,750	42,195	52,754
School Crossing Guard Supervisor	1	1	1	1	1	32,000	40,007	50,019
Police Clerk	1	1	1	-	-	27,500	34,381	42,985
Total Civilians	9	9	8	8	8			
Part-time								
Police Officer	1	-	-	-	-	N/A	N/A	N/A
SCG Asst Supervisor	-	-	1	1	1	N/A	N/A	N/A
Communication Officer	3	3	-	-	-			
DA Liaison	-	-	-	-	-	N/A	N/A	N/A
School Crossing Guard	11	11	18	18	18	N/A	N/A	N/A
Total Part-time	14	14	19	19	19			
Total	112	110	121	121	121			

City of Slidell
2026 Adopted Budget
Public Safety Fund - Police (continued)

Police Organizational Chart:



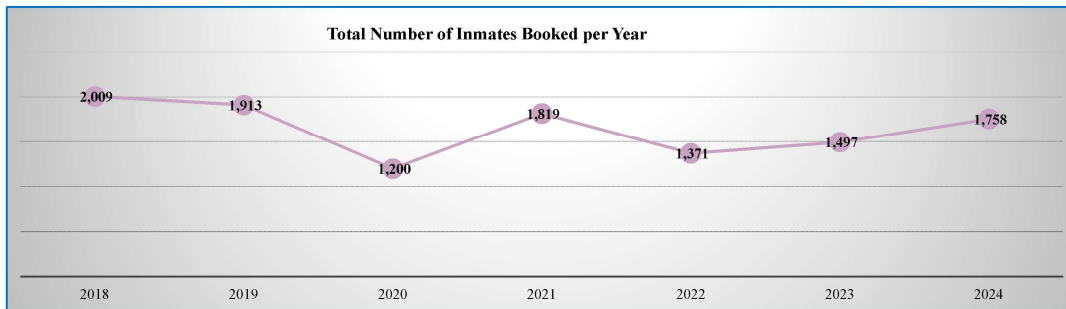
**City of Slidell
2026 Adopted Budget
Public Safety Fund - Corrections**

Department Description:

The mission of the Slidell City Jail is to maintain custody, control and care of persons confined in the jail in a safe, secure and constitutional manner while pursuing the fair and equitable treatment of inmates and respecting the rights and dignity of all persons. Corrections is tasked with creating a just and fair environment that encourages positive behavior from criminal offenders. It is corrections responsibility to maintain a jail environment that is in compliance with all state and local laws, as set forth by the Louisiana Department of Corrections. Corrections provides a level of supervisions, custody and control that is consistent with the need to protect the community, staff and inmates.

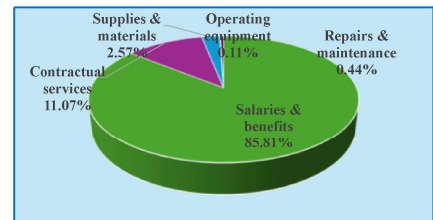
Performance Measure Highlights

Objective	Measures	Actual 2024	Estimated 2025	Target 2026
<i>Strategic Planning: Transportation and Infrastructure</i>				
Design and build a new police headquarters	Percentage completed	25%	50%	75%
<i>Strategic Planning: Public Health and Safety</i>				
Promote persons confined in jail to a safe, secure and constitutional manner	Maintain Louisiana Department of Corrections certifications	100% Compliance	100% Compliance	100% Compliance
Promote Department of Corrections work program	Number of DOC work inmates	3	7	8



Expenditure Summary:

	Actual 2023	Actual 2024	Budget 2025	Proposed 2026	Adopted 2026
Salaries & benefits	\$ 836,082	\$ 886,018	\$ 1,063,624	\$ 1,167,628	\$ 1,167,628
Contractual services	113,457	140,173	135,000	150,600	150,600
Supplies & materials	27,915	30,227	35,000	35,000	35,000
Operating equipment	1,068	-	1,500	1,500	1,500
Repairs & maintenance	1,247	6,641	6,000	6,000	6,000
Total Expenditures	\$ 979,769	\$ 1,063,059	\$ 1,241,124	\$ 1,360,728	\$ 1,360,728



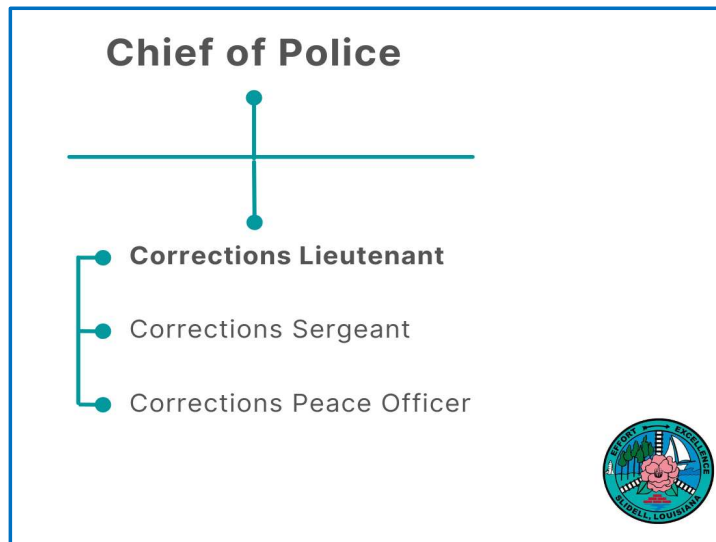
Budget Highlights:

The proposed 2026 introduces a new pay plan for the Public Safety departments. This aims to enhance Public Safety compensation and benefits while restructuring the department's pay scales and becoming more competitive with the area. This pay plan includes an average 9.71% adjustment to all salaries, with an estimated cost of \$1,391,925. The plan eliminates the Corrections Officer I, II, and III classifications to simplify the rank structure within the department. The Police department will receive an increase to incentive pays and a 3% City contribution toward the employees' portion of pension obligations. Additionally, the Municipal police employees' retirement system contribution decreased 2.13% for fiscal year 2026 from 35.60% to 33.475%, while health benefit costs are estimated to increase by 10%. Contractual services increased by \$15,600 or 11.56% due to an estimated increase of 10% to inmate medical and foods costs. No other significant variances noted.

City of Slidell
2026 Adopted Budget
Public Safety Fund - Corrections (continued)

Personnel Summary:	Actual 2023	Actual 2024	Budget 2025	Proposed 2026	Adopted 2026	Min	Mid	Max
Classified								
Corrections Lieutenant	1	1	1	1	1	51,000	63,762	79,717
Corrections Sergeant	1	1	1	1	1	46,000	57,511	71,902
Correction Peace Officer	-	-	-	10	10	41,500	51,885	64,868
Correction Peace Officer I	5	3	4	-	-			
Correction Peace Officer II	2	2	3	-	-			
Correction Peace Officer III	3	3	3	-	-			
Total	12	10	12	12	12			

Corrections Organizational Chart:



City of Slidell
2026 Adopted Budget
Public Safety Fund - Regional Training Academy

Department Description:

The mission of the Slidell Police Department’s Regional Police Academy is to provide each law enforcement recruit with the best available training and instruction. Training will be provided in a motivating, educational environment by experienced instructors. The Slidell Regional Police Academy is committed to developing well-rounded professional law enforcement officers, with an emphasis on professionalism, integrity and commitment.

Performance Measure Highlights

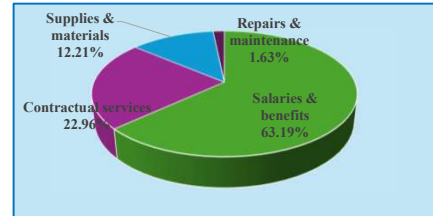
Objective	Measures	Actual 2024	Estimated 2025	Target 2026
<i>Strategic Planning: Public Health and Safety</i>				
To provide enhanced, continuing education "in-service" for Slidell Police employees:				
	Number of "in-service" training sessions held at SRPA	239	250	250
	Total number of training hours	12,265	12,000	12,000

To host a Basic Police Academy sessions in order to educate and graduate Louisiana P.O.S.T. certified police officers:

Number of Basic Police Academies (18 weeks)	2	2	2
Number of P.O.S.T. graduates	51	55	55

Expenditure Summary:

	Actual 2023	Actual 2024	Budget 2025	Proposed 2026	Adopted 2026
Salaries & benefits	\$ 186,418	\$ 194,854	\$ 233,558	\$ 256,105	\$ 256,105
Contractual services	76,923	68,307	93,630	93,070	93,070
Supplies & materials	30,413	39,296	48,000	49,500	49,500
Operating equipment	-	-	-	-	-
Repairs & maintenance	4,155	3,712	6,600	6,600	6,600
Total Expenditures	\$ 297,909	\$ 306,169	\$ 381,788	\$ 405,275	\$ 405,275



Budget Highlights:

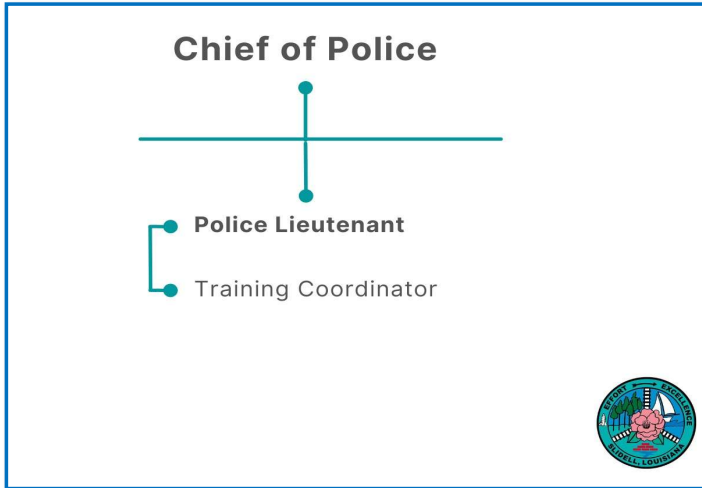
The proposed 2026 introduces a new pay plan for the Public Safety departments. This aims to enhance Public Safety compensation and benefits while restructuring the department's pay scales and becoming more competitive with the area. This pay plan includes an average 9.71% adjustment to all salaries, with an estimated cost of \$1,391,925. The Police department will receive an increase to incentive pays and a 3% City contribution toward the employees' portion of pension obligations. Additionally, the Municipal police employees' retirement system contribution decreased 2.13% for fiscal year 2026 from 35.60% to 33.475%, while health benefit costs are estimated to increase by 10%. No other significant variances noted.

Personnel Summary:

	Actual 2023	Actual 2024	Budget 2025	Proposed 2026	Adopted 2026	Min	Mid	Max
Classified								
Police Lieutenant	1	1	1	1	1	66,000	82,515	103,163
Training Coordinator	1	1	1	1	1	35,500	44,383	55,489
Total	2	2	2	2	2			

City of Slidell
2026 Adopted Budget
Public Safety Fund - Regional Training Academy (continued)

Regional Training Academy Organizational Chart:



City of Slidell
2026 Adopted Budget
Public Safety Fund - Animal Control

Department Description:

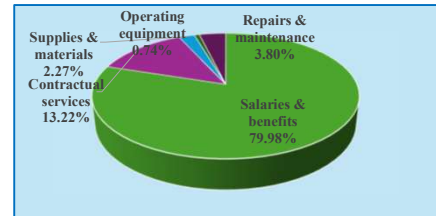
The Slidell Police Department’s Animal Control’s mission is to balance the health, safety, and welfare of the people and animals by: protecting the rights of people from the dangers and nuisances caused by uncontrolled animals, insuring the protection of animals from mistreatment, and promoting and motivating responsible pet ownership. Animal Control officers provide a variety of services including catching stray, lost, or dangerous animals. The Animal Shelter also houses unwanted pets, has an adoption program, and assists the public in animal related problems. Animal Control responds to eminent situations regarding animals and works in conjunction with the Slidell Police Department for after hour, weekend and holiday emergencies.

Performance Measure Highlights

Objective	Measures	Actual 2024	Estimated 2025	Target 2026
<i>Strategic Planning: Public Health and Safety</i>				
Promote the neutering cat program	Number of cats neutered	613	700	700
To enhance animal care and control services to the public. Intakes:				
	Owner Surrender	239	200	200
	Returned Animals	51	50	50
	Seized / SAC Custody	84	60	60
	Stray	626	650	650
	Transferred in from another shelter	5	10	10
	Total Intakes:	1,005	970	970
To increase the live release rate:				
	Number of animals adopted by the public	544	600	600
	Number of animals transferred to adoption agencies/organizations	27	35	35
	Number of animals redeemed by their owners	158	180	180

Expenditure Summary:

	Actual 2023	Actual 2024	Budget 2025	Proposed 2026	Adopted 2026
Salaries & benefits	\$ 369,073	\$ 407,133	\$ 458,683	\$ 487,042	\$ 487,042
Contractual services	58,210	68,492	78,100	80,490	80,490
Supplies & materials	12,527	12,635	13,300	13,800	13,800
Operating equipment	2,748	7,386	4,500	4,500	4,500
Repairs & maintenance	15,382	16,127	22,875	23,150	23,150
Total Expenditures	\$ 457,940	\$ 511,773	\$ 577,458	\$ 608,982	\$ 608,982



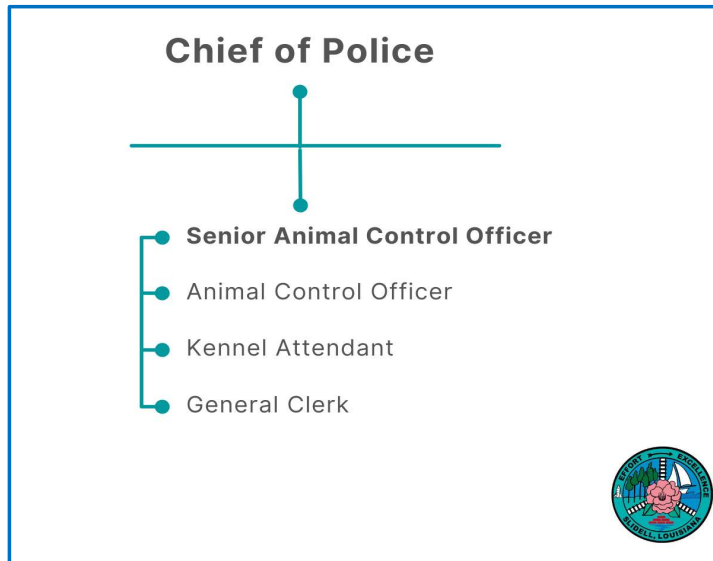
Budget Highlights:

The proposed 2026 introduces a new pay plan for the Public Safety departments. This aims to enhance Public Safety compensation and benefits while restructuring the department's pay scales and becoming more competitive with the area. This pay plan includes an average 9.71% adjustment to all salaries, with an estimated cost of \$1,391,925. The plan eliminates the Animal Control Officer I and II classifications to simplify the rank structure within the department. The Police department will receive an increase to incentive pays and a 3% City contribution toward the employees' portion of pension obligations. Additionally, the Municipal police employees' retirement system contribution decreased 2.13% for fiscal year 2026 from 35.60% to 33.475% and the City's retirement contribution has decreased from 29.50% to 28.00%, while health benefit costs are estimated to increase by 10%. No other significant variances noted.

City of Slidell
2026 Adopted Budget
Public Safety Fund - Animal Control (continued)

<i>Personnel Summary:</i>	Actual 2023	Actual 2024	Budget 2025	Proposed 2026	Adopted 2026	Min	Mid	Max
Classified								
Senior Animal Control Officer	1	1	1	1	1	33,750	42,195	52,754
Animal Control Officer	-	-	-	3	3	31,500	39,382	49,237
Animal Control Officer I	-	-	-	-	-			
Animal Control Officer II	3	3	3	-	-			
Kennel Technician	2	2	2	2	2	27,500	34,381	42,985
General Clerk	1	1	1	1	1	27,500	34,381	42,985
Total	7	7	7	7	7			

Animal Control Organizational Chart:



City of Slidell
Slidell Business Campus Fund
Statement of Revenues, Expenditures, and Changes in Fund Balance

	<u>Actual 2023</u>	<u>Actual 2024</u>	<u>Budget 2025</u>	<u>Proposed 2026</u>	<u>Adopted 2026</u>
Revenues					
Charges for services	\$ 1,119,300	\$ 1,065,236	\$ 1,106,500	\$ 1,166,500	\$ 742,500
Other revenues	25,489	15,769	-	-	-
Total revenues	<u>1,144,789</u>	<u>1,081,005</u>	<u>1,106,500</u>	<u>1,166,500</u>	<u>742,500</u>
Expenditures					
Salaries and benefits	224,389	233,019	265,704	286,507	286,507
Contractual services	832,039	774,268	984,676	987,680	987,680
Supplies and materials	18,148	15,881	19,500	19,540	19,540
Operating equipment	4,120	11,034	12,000	12,000	12,000
Repairs & maintenance	96,686	113,125	134,650	138,545	138,545
Capital Outlay	43,200	-	85,570	-	-
Total expenditures	<u>1,218,582</u>	<u>1,147,327</u>	<u>1,502,100</u>	<u>1,444,272</u>	<u>1,444,272</u>
Deficiency of revenues over expenditures	(73,793)	(66,322)	(395,600)	(277,772)	(701,772)
Other financing sources (uses)					
Transfer in	84,706	213,678	310,030	277,772	277,772
Transfer out	(100,000)	-	(44,000)	-	-
Carry-forward revenues	-	-	-	-	424,000
Total other financing sources (uses)	<u>(15,294)</u>	<u>213,678</u>	<u>266,030</u>	<u>277,772</u>	<u>701,772</u>
Net change in fund balance	(89,087)	147,356	(129,570)	-	-
Fund balance, beginning of year	<u>2,036,919</u>	<u>1,947,832</u>	<u>2,095,188</u>	<u>1,541,618</u>	<u>1,541,618</u>
Fund balance, end of year	<u>\$ 1,947,832</u>	<u>\$ 2,095,188</u>	<u>\$ 1,965,618</u>	<u>\$ 1,541,618</u>	<u>\$ 1,541,618</u>

**City of Slidell
2026 Adopted Budget
Slidell Business Campus Fund**

Department Description:

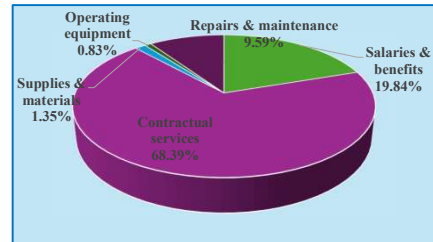
The Slidell Business Campus (1010 Gause Blvd.) is a City-owned rental property with 100,000+ square foot buildings providing office space, computer rooms, testing laboratories, and bulk storage. The facility is maintained and operated by City employees without any downtime to any tenant(s): Textron Systems, UNO/LSU, Fire Department, Worldwinds, & EOC. Continuous updates to maintain the integrity of the building and grounds are performed to preserve/improve assets in order to be competitive for years to come.

Performance Measure Highlights

Objective	Measures	Actual 2024	Estimated 2025	Target 2026
<i>Strategic Planning: Transportation and Infrastructure</i>				
Improvements to the City's Facility:				
Emergency Operation Command center now occupies 1st floor area	Percentage completed	95%	100%	100%
Upgrade automation system (main controls) for buildings	Percentage completed	40%	100%	100%
PhireLink Fiber moving into server room	Percentage completed	95%	100%	100%
Repair deficiencies in Sprinkler system	Percentage completed	25%	75%	100%
Continue replacing (original) hot water seals/valves on campus	Percentage completed	55%	60%	75%
Roof repairs and replacement on all campus buildings	Percentage completed	65%	75%	100%
Complete painting of generator and fuel tank	Percentage completed	0%	75%	100%
Restriped parking lots for high visibility and beautification	Percentage completed	10%	35%	75%
Add concrete walkway to new flag pole	Percentage completed	0%	70%	100%
Original campus lighting change out to LED's	Percentage completed	60%	80%	100%
Replace existing failed valves on main fire tank	Percentage completed	0%	0%	50%
Storm drain ejection pump replacement	Percentage completed	0%	0%	50%
B-5 Fresh air coil replacement	Percentage completed	0%	0%	50%
Repair deficiencies in fire sprinkler system, per Fire Marshal	Percentage completed	0%	0%	50%
Replace evaporator in walk in cooler	Percentage completed	0%	0%	50%

Expenditure Summary:

	Actual 2023	Actual 2024	Budget 2025	Proposed 2026	Adopted 2026
Salaries & benefits	\$ 224,389	\$ 233,019	\$ 265,704	\$ 286,507	\$ 286,507
Contractual services	832,039	774,268	984,676	987,680	987,680
Supplies & materials	18,148	15,881	19,500	19,540	19,540
Operating equipment	4,120	11,034	12,000	12,000	12,000
Repairs & maintenance	96,686	113,125	134,650	138,545	138,545
Total Expenditures	\$ 1,175,382	\$ 1,147,327	\$ 1,416,530	\$ 1,444,272	\$ 1,444,272



Budget Highlights:

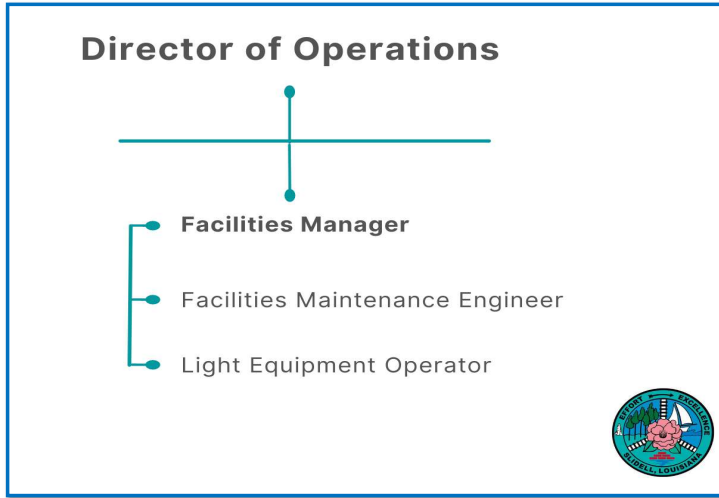
The proposed 2026 budget includes two step increase (1.5% per step) totaling 3% adjustment for all municipal employees. Additionally, the City's retirement contribution has decreased from 29.50% to 28.00%, while health benefit costs are estimated to increase by 10%. No other significant variances noted.

Personnel Summary:

	Actual 2023	Actual 2024	Budget 2025	Proposed 2026	Adopted 2026	Grade	Min	Mid	Max
Classified									
Facilities Manager	1	1	1	1	1	16	51,910	65,873	83,592
Senior Facilities Maintenance Engineer	-	-	-	1	1	10	38,736	49,155	62,378
Facilities Maintenance Engineer	1	1	1	-	1	7	33,462	42,462	53,884
Light Equipment Operator	1	1	1	1	-	4	28,905	36,681	46,547
Total	3	3	3	3	3				

City of Slidell
2026 Adopted Budget
Slidell Business Campus Fund (continued)

Slidell Business Campus Organizational Chart:



City of Slidell
Grants and Contributions Fund
Statement of Revenues, Expenditures, and Changes in Fund Balance

	Actual 2023	Actual 2024	Budget 2025	Proposed 2026	Adopted 2026
Revenues					
Intergovernmental revenues	\$ 9,687,837	\$ 4,026,425	\$ 10,248,569	\$ 2,631,387	\$ 2,631,387
Contributions	108,460	98,224	503,607	512,529	512,529
Total revenues	<u>9,796,297</u>	<u>4,124,649</u>	<u>10,752,176</u>	<u>3,143,916</u>	<u>3,143,916</u>
Expenditures					
General government	3,158,664	2,376,653	2,361,921	512,529	512,529
Public works	-	1,377	6,601,262	-	-
Public safety	186,485	204,327	611,931	178,587	178,587
Recreation	82,084	81,351	641,924	2,452,800	2,452,800
Sewer	-	-	535,138	-	-
Capital Outlay	2,605,677	3,645,351	-	-	-
Total expenditures	<u>6,032,910</u>	<u>6,309,059</u>	<u>10,752,176</u>	<u>3,143,916</u>	<u>3,143,916</u>
Excess (deficiency) of revenues over expenditures	3,763,387	(2,184,410)	-	-	-
Other financing sources (uses)					
Transfer out	(42,125)	(61,245)	-	-	-
Total other financing sources (uses)	<u>(42,125)</u>	<u>(61,245)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	3,721,262	(2,245,655)	-	-	-
Fund balance, beginning of year	<u>(5,363,086)</u>	<u>(1,641,824)</u>	<u>(3,887,479)</u>	<u>(3,887,479)</u>	<u>(3,887,479)</u>
Fund balance, end of year	<u>\$ (1,641,824)</u>	<u>\$ (3,887,479)</u>	<u>\$ (3,887,479)</u>	<u>\$ (3,887,479)</u>	<u>\$ (3,887,479)</u>

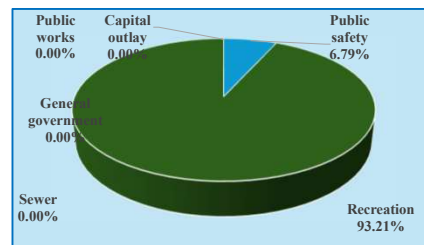
**City of Slidell
2026 Adopted Budget
Grants and Contributions Fund**

Department Description:

The Grants and Contributions Fund is used to account for revenues and expenditures associated with federal and state grant programs and any contributions or donations the city may receive. Grants recorded within this fund are USDOTD Raise grant, State Capital Grants, Hazard Mitigation Grant Program - Home Elevation Program, LADOTD, Hurricane Ida under Federal Management Agency for natural disasters, numerous Police overtime grants, LWCF, FHWA and other miscellaneous grants received from federal and state governments.

Expenditure Summary:

	Actual 2023	Actual 2024	Budget 2025	Proposed 2026	Adopted 2026
General government	\$ 3,158,664	\$ 2,376,653	\$ 2,361,921	\$ -	\$ -
Public works	-	1,377	6,601,262	-	-
Public safety	186,485	204,327	611,931	178,587	178,587
Recreation	82,084	81,351	641,924	2,452,800	2,452,800
Sewer	-	-	535,138	-	-
Capital outlay	2,605,677	3,645,351	-	-	-
Total Expenditures	\$ 6,032,910	\$ 6,309,059	\$ 10,752,176	\$ 2,631,387	\$ 2,631,387



Grants

Police Louisiana Highway Safety Commission - Overtime

Project - Overtime	Total Cost	\$ 154,880	Grant	\$ 154,880	City Match	-
The State's highway safety grant program is designed to reduce traffic crashes and the resulting deaths, injuries, and property damage associated with them. The grant reimburses officer overtime hours worked on traffic safety enforcement.						
Funding Source:	100% Federal					
Future Maintenance Cost:	None					

U.S. Department of Health and Human Services - Food and Drug Administration Task Force Overtime

Project - FDA Task Force Overtime	Total Cost	\$ 8,000	Grant	\$ 8,000	City Match	\$ -
The mission of the FDA is to protect the health of the American public. This grant reimburses overtime hours worked on FDA/OCI criminal investigations.						
Funding Source:	100% Federal					
Future Maintenance Cost:	None					

U.S. Department of Justice - Organized Crime Drug Enforcement Task Force

Project - DEA Task Force Overtime	Total Cost	\$ 3,000	Grant	\$ 3,000	City Match	\$ -
This grant is sponsored by the DEA and provides reimbursement for overtime worked by officers assisting with OCDEF's National Heroin Initiative.						
Funding Source:	100% Federal					
Future Maintenance Cost:	None					

Executive Office of the President of National Drug Control Policy - High Intensity Drug Trafficking Areas (HIDTA)

Project - Task Force Overtime	Total Cost	\$ 12,707	Grant	\$ 12,707	City Match	\$ -
This grant is a pass through from Jefferson Parish Sheriff's Office to reduce drug trafficking and drug production in the United States by-- (A) facilitating cooperation among federal, state, local, and tribal law enforcement agencies to share information and implement coordinated enforcement activities; (B) enhancing law enforcement intelligence sharing among federal, state, local, and tribal law enforcement agencies; (C) providing reliable law enforcement intelligence to law enforcement agencies needed to design effective enforcement strategies and operations; and (D) supporting coordinated law enforcement strategies which maximize use of available resources to reduce the supply of illegal drugs in designated areas and in the United States as a whole.						
Funding Source:	100% Federal					
Future Maintenance Cost:	None					

U.S. Department of Transportation - RAISE Grant

Project - Bayou Pattasat Green Corridor	Total Cost	\$ 2,450,000	Grant	\$ 2,450,000	City Match	\$ -
This grant is a pass through the Federal Highway Administration. The project will include planning, feasibility, and design activities. This project will ultimately design an interconnected network of facilities within four study areas of the Olde Towne Slidell Waterfront Masterplan. These include ADA accessible sidewalks/crosswalks, new bicycle and pedestrian paths, a boardwalk design along Bayou Bonfouca, consolidated parking along the corridor, waterway transport options, and micro-transit options.						
Funding Source:	100% Federal					
Future Maintenance Cost:	None					

**City of Slidell
2026 Adopted Budget
Grants and Contributions Fund (continued)**

Grants (continued)

Louisiana Department of Culture, Recreation, and Tourism

Project -KLB Trash Receptacle Program	Total Cost	\$ 3,220	Grant	\$ 2,800	City Match	\$ 420
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The purpose of the Keep Louisiana Beautiful (KLB) Trash Receptacle Grant Program is to encourage community action in the specific areas of litter abatement and environmental stewardship. DCRT will award a maximum of five (5) trash receptacles to so that the City may install and maintain the receptacles with the goal of reducing the amount of litter in public spaces. Additional goals are tracking the effectiveness that trash receptacles have on reducing litter and raising public awareness of litter prevention by placing litter prevention signs on each installed receptacle.

Funding Source: 85% Federal 15% Local
Future Maintenance Cost: None

Roll Over Grants from Prior Years

U.S. Department of Interior's Historic Preservation Fund - FY24 Historic Preservation Fund Grant Program

Project - Echo's of Slidell Phase I	Total Cost	\$ 48,071	Grant	\$ 32,071	City Match	\$ 16,000
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This grant is a pass through from State of Louisiana Department of Culture, Recreation and Tourism Office, Cultural Development Division to conduct phase one of a detailed historic resource re-survey of Slidell's Local Historic District. The survey will include all structures along Front Street and Bayou Lane from Bayou Liberty/Pontchartrain Drive to Fremaux Avenue, then along Fremaux Avenue from Front Street to the canal at 11th Street (approximately 108 resources).

Funding Source: 67% Federal 33% Local
Future Maintenance Cost: None

U.S. Department of Justice - Bulletproof Vest Partnership Grant FY23

Project - Bulletproof Vests	Total Cost	\$ 22,640	Grant	\$ 11,320	City Match	\$ 11,320
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This program is to help equip officers with bulletproof vests.

Funding Source: 50% Federal 50% Local
Future Maintenance Cost: None

U.S. Department of Homeland Security - Building Resilient Infrastructure and Communities (BRIC)

Project - Stormwater Master Plan	Total Cost	\$ 747,000	Grant	\$ 560,250	City Match	\$ 186,750
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This grant is a pass through from State of Louisiana Department of Homeland Security and emergency preparedness to provide cost effective mitigation activities. Funds will be used to implement a sustained pre-disaster natural hazard mitigation program to reduce overall risk to the population and structures, while also reducing reliance on funding from actual disaster declarations.

Funding Source: 75% Federal 25% Local
Future Maintenance Cost: None

U.S. Department of Transportation - Reconnecting Communities and Neighborhoods Grant Program

Project -Slidell Mobility Master Plan	Total Cost	\$ 1,200,000	Grant	\$ 960,000	City Match	\$ 240,000
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This community planning grant is a pass through from State of Louisiana Department of Transportation for Phase I planning activities of the City of Slidell Mobility Master Plan (Connect Slidell), to plan for a more interconnected transportation infrastructure and livable city for all.

Funding Source: 80% Federal 20% Local
Future Maintenance Cost: None

FEMA Hazard Mitigation Grant Program

Project - Home Elevation	Total Cost	\$ 12,348,189	Grant	\$ 12,348,189	City Match	\$ -
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The Flood Mitigation Assistance Program is a competitive grant program that provides funding to states, local communities, federally recognized tribes and territories. Funds can be used for projects that reduce or eliminate the risk of repetitive flood damage to buildings insured by the National Flood Insurance Program. The City currently has grant fiscal years 2021 and 2022 on-going for a total of 66 homes being lifted. Grant Fiscal year 2023 has a total of 12 homes pending approval while grant fiscal year 2024 has 23 homes that are being submitted for review in the beginning of 2025.

Funding Source: 100% Federal
Future Maintenance Cost: None

State of Louisiana - Capital Outlay Act

Project - Sewer Lift Station Upgrades	Total Cost	\$ 1,156,622	Grant	\$ 525,250	City Match	\$ 631,372
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This cooperative endeavor agreement between the State of Louisiana and the City of Slidell for planning and construction for sewer lift station upgrades at Grafton Dr. (PS 312), Breckenridge (PS 252), and LaQuinta/Cracker Barrel (PS 202). City is submitting this project with ARP funding.

Funding Source: 45% State 52% Federal 3% Local
Future Maintenance Cost: To be determined

**City of Slidell
2026 Adopted Budget
Grants and Contributions Fund (continued)**

Roll Over Grants from Prior Years (continued)

State of Louisiana - Capital Outlay Act 170

Project - SCADA @ Lee St. Basin	Total Cost	\$ 308,347	Grant	\$ 250,000	City Match	\$ 58,347
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This cooperative endeavor agreement between the State of Louisiana and the City of Slidell is to install SCADA equipment at four drainage pumping stations which will give operators real-time operating conditions and install an automated control gravity drainage bypass floodgate at Lee St. Basin pump station to give operation staff more time to focus on activities that cannot be automated like debris removal; traffic control on flooded streets and high water rescue operations.

Funding Source: 81% State 19% Local
Future Maintenance Cost: To be determined

State of Louisiana - Capital Outlay Act 397

Project - Feasibility Study	Total Cost	\$ 100,000	Grant	\$ 100,000	City Match	\$ -
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This cooperative endeavor agreement between the State of Louisiana and the City of Slidell to conduct a feasibility study that will analyze the viability of improving public drainage structures along Pontchartrain Drive (Hwy 11) to help prevent future flooding of businesses and homes.

Funding Source: 100% State
Future Maintenance Cost: To be determined

The Land and Water Conservation Fund - Ducksworth Park Improvements

Project - Ducksworth Park Improvements	Total Cost	\$ 200,000	Grant	\$ 200,000	City Match	\$ -
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The Land and Water Conservation Fund works in partnership with federal, state and local efforts to protect land in our national parks, national wildlife refuges, national forests, national trails, and other public lands; to preserve working forests and ranchlands; to support state and local parks and playgrounds; to preserve battlefields and other historic and cultural sites; and to provide the tools that communities need to meet their diverse conservation and recreation needs. This grant will be used with the City's CDBG funds in the construction of a multiuse field with lighting, walking path with lighting, new children's playground, new pavilion, and new parking lots at Ducksworth Park.

Funding Source: 100% Federal
Future Maintenance Cost: To be determined

Public Assistance Grant - Hurricane Ida

Project - Hurricane Ida	Total Cost	\$ 6,600,000	Grant	\$ 6,000,000	City Match	\$ 600,000
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FEMA's Public Assistance Program provides supplemental grants to state, tribal, territorial, and local governments, and certain types of private non-profits so that communities can quickly respond to and recover from major disasters or emergencies. FEMA also encourages protection of these damaged facilities from future events by providing assistance for hazard mitigation measures during the recovery process. This project is numerous projects ranging from forced account labor and equipment to future repairs to fences, pump and lift stations, buildings, playground and park repairs. The first 45 days for this event were at 100% grant funded. Hurricane Ida was budgeted in fiscal year 2022 but will roll into the 2025 Budget.

Funding Source: 90% Federal 10% Local
Future Maintenance Cost: To be determined

Public Assistance Grant - Gustav Safe House

Project - Safe House	Total Cost	\$ 3,544,170	Grant	\$ 1,383,985	City Match	\$ 461,328
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FEMA's Public Assistance Program provides supplemental grants to state, tribal, territorial, and local governments, and certain types of private non-profits so that communities can quickly respond to and recover from major disasters or emergencies. FEMA also encourages protection of these damaged facilities from future events by providing assistance for hazard mitigation measures during the recovery process. This project involves the construction of a hurricane community safe room for essential personnel and first responders at the public works facility. This grant was originally budgeted for \$1.85M however the project went out for bid and the costs have come back at \$3.55M. This will make the project short an estimated \$1.70M. The City is currently working with the State to secure an additional \$1.27M while the City will need to come up with an additional \$424K.

Funding Source: 75% Federal 25% Local
Future Maintenance Cost: To be determined

FHWA Tammany Trace to Heritage Park Phase I & II

Project - Tammany Trace to Heritage Park Phase I & II	Total Cost	\$ 210,000	Grant	\$ 175,000	City Match	\$ 42,000
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FHWA Recreational Trails Program provides funds to States to develop and maintain recreational trails and trail-related facilities for both nonmotorized and motorized recreational trail uses. The City received two grants under FHWA Phase I & Phase II to connect Heritage Park to the Tammany Trace.

Funding Source: 80% Federal or up to \$175,000, 20% Local
Future Maintenance Cost: To be determined

**City of Slidell
2026 Adopted Budget
Grants and Contributions Fund (continued)**

Roll Over Donations from Prior Years

Project	Amount	Project	Amount
Rotary Club/Electric	\$ 317	Donation for Trailer/Tools	\$ 8
NLC Gold Award	1,164	Arts Relief Fund	3
Special Event Rentals	95,759	Donation - CB Radio System	3
Police Marksmanship Team	11	Donation Clean & Rebuild Commu	11,190
Heritage Park Improvements	350	Municipal Association	1,102
Main Street Donations	47	Concessions	101,722
SWAT Team Equipment	634	Target - Night Vision Goggles	3
Pub Imp fr Scrap Sales	119,484	Trees - Rec Dept Donations	1,678
Kensington Estates Recreation	4,770	Donation - Police Department	700
Boys and Girls Club	985	Keep Slidell Beaut -Memorial	265
Scoreboard Donation - CocaCola	2,444	Keep Slidell Beaut -Sales	265
Clean Schools	657	Kids & Police -KAP	1,100
Donations - DARE	2,365	Donation - SPD Feed the Relief	46
Museum Donations	243	911 Memorial Plaza	2,256
Reserve Police Donations	14,569	Target - Crime Prevention	600
Invest Slidell	268	Cop Camp	6,513
Adult Softball League	7,751	OldeTowne Survey Postage	4
Recreation	30,964	Slidell Mural Project Fund	50
Men's Softball League	13	Greenwood Cemetery Donation	1,334
Cultural Affairs	2,421	Rotary Club/Roof in Water Park	233
Piano Fund	3,533	Bulletproof Vest - Donations	886
Arts Evening	830	Airport Charity X-Mas Event	299
SCC Meeting Room	2,364	AAL PetSmart Charity Fund	6,109
Sterling Oaks S/D	27,730	AAL Clark Fund	225
Museum Time Capsule (LeaderN)	1,333	KSB - Golf Tournament	1,927
Range Improvements	7,623	AC Knight Fund Donation Acct	1,453
Summer Rec Scholarships	1,000	Special Needs Playground	6,327
Dog Park	4,849	L Washington Pool	16,000
Police Relief Fund	1,204	Donation Public Arts Projects	4,500
Police Employee Relief Fund	1,890	Animal Shelter Donations	8,156
			\$ 512,529

Budget Highlights:

Total expenditures have decreased by \$8,120,789 or 75.53%. This fund will fluctuate from year to year due to timing of grants and award amounts. The largest grant contain within this fund is HMGP home elevation program. Under the Home Elevation program the City currently has 1 open application for a total of 23 homes. The City has submitted this application and it's under review waiting for approval. The City hopes that additional funds will be awarded to continue the home elevation program in fiscal year 2026. The grants and contributions fund will have a large rollover of capital expenditures due to numerous open DOTD roadway projects open, Slidell Mobility Plan, Stormwater Master Plan, and state capital funding awarded.

City of Slidell
Community Development Block Grant (CDBG)
Statement of Revenues, Expenditures, and Changes in Fund Balance

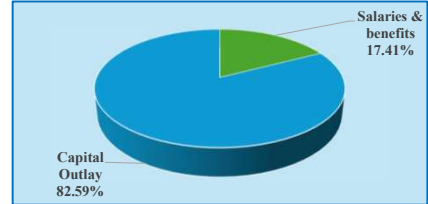
	<u>Actual 2023</u>	<u>Actual 2024</u>	<u>Budget 2025</u>	<u>Proposed 2026</u>	<u>Adopted 2026</u>
Revenues					
Intergovernmental revenues	\$ 155,800	\$ 695,020	\$ 17,511,556	\$ 229,690	\$ 229,690
Total revenues	<u>155,800</u>	<u>695,020</u>	<u>17,511,556</u>	<u>229,690</u>	<u>229,690</u>
Expenditures					
Salaries and benefits	26,269	27,405	40,000	40,000	40,000
Capital Outlay	276,970	236,757	17,471,556	189,690	189,690
Total expenditures	<u>303,239</u>	<u>264,162</u>	<u>17,511,556</u>	<u>229,690</u>	<u>229,690</u>
Net change in fund balance	(147,439)	430,858	-	-	-
Fund balance, beginning of year	(293,577)	(441,016)	(10,158)	(10,158)	(10,158)
Fund balance, end of year	<u>\$ (441,016)</u>	<u>\$ (10,158)</u>	<u>\$ (10,158)</u>	<u>\$ (10,158)</u>	<u>\$ (10,158)</u>

**City of Slidell
2026 Adopted Budget
Community Development Block Grant Fund**

Department Description:

This special revenue fund is used to track Community Development Block Grant revenues and expenditures. CDBG is designed to help cities and states provide affordable housing, provides funding for community and economic development activities and assistance for low- and moderate- income persons and special needs population across the country. CDBG program is a flexible program that provides communities with resources to address a wide range of unique community development needs. CDBG is authorized under Title I of the Housing and Community Development Act of 1974, Public Law 93-383, as amended.

Expenditure Summary:	Actual 2023	Actual 2024	Budget 2025	Proposed 2026	Adopted 2026
Salaries & benefits	\$ 26,269	\$ 27,405	\$ 40,000	\$ 40,000	\$ 40,000
Contractual services	-	-	-	-	-
Capital Outlay	276,970	236,757	17,471,556	189,690	189,690
Total Expenditures	\$ 303,239	\$ 264,162	\$ 17,511,556	\$ 229,690	\$ 229,690



Personnel Summary:	Actual 2023	Actual 2024	Budget 2025	Proposed 2026	Adopted 2026	Grade	Min	Mid	Max
Part-time									
CDBG administrator	1	1	1	1	1	N/A	N/A	N/A	N/A
Total	1	1	1	1	1				

Projects

Duckworth Park Improvements

Grant \$ 189,690

This project includes the construction of a multiuse field with lighting, walking path with lighting, new children's playground, new pavilion, and new parking lots at Duckworth Park. This is the City's 2024 allocation. This project will be included with CDBG allocations from fiscal years 2021 through 2023.

Funding Source: 100% Federal
Future Maintenance Cost: To be determined

Roll Over Projects from Prior Years

Bayou Pattasat Flood Mitigation Improvements

Grant \$ 10,572,000

This project is to help mitigate flooding in flood prone areas. The objective of the project is to improve and reinforce flood resilient structures. The City is performing a feasibility study and has been issued an conditional award letter.

Funding Source: 100% Federal
Future Maintenance Cost: To be determined

Duckworth Park Improvements

Grant \$ 360,983

This project includes the construction of a multiuse field with lighting, walking path with lighting, new children's playground, new pavilion, and new parking lots at Duckworth Park. This project includes CDBG allocations from fiscal years 2021 through 2023.

Funding Source: 100% Federal
Future Maintenance Cost: To be determined

Lee St. Drainage Pump Station Improvement

Grant \$2,368,277 City Match \$ 100,000

This mitigation project will consist of the construction of an array of mechanical bar screens in front of the Lee Street Drainage Pump Station intake basin and a reinforced concrete working deck. The mechanical screens would be run during storm events and would be continuously cleaned during storm events, leading to continuous and more efficient drainage pumping. The grant was awarded amount was under the bids and therefore the City had to contribute \$100,000 of local funds for this project.

Funding Source: 96% Federal 4%Local
Future Maintenance Cost: To be determined

**City of Slidell
2026 Adopted Budget
Community Development Block Grant Fund**

Roll Over Projects from Prior Years (continued)

Dellwood Drainage Pump Station Improvement

Grant \$5,107,583

This mitigation project will consist of the construction of an array of mechanical bar screens in front of the Dellwood Street Drainage Pump Station intake basin and a reinforced concrete working deck. The mechanical screens would be run during storm events and would be continuously cleaned during storm events, leading to continuous and more efficient drainage pumping.

Funding Source: 100% Federal
Future Maintenance Cost: To be determined

Budget Highlights:

Total expenditures increased by \$229,690 due to 2024 allocation of CDBG funding. All prior year capital projects have not been completed and will roll over into fiscal year 2026. The City will continue to pursue funding under the community development block grant program. See Capital Outlay section of the budget document for additional information on projects.

City of Slidell
American Rescue Plan Fund
Statement of Revenues, Expenditures, and Changes in Fund Balance

	<u>Actual 2023</u>	<u>Actual 2024</u>	<u>Budget 2025</u>	<u>Proposed 2026</u>	<u>Adopted 2026</u>
Revenues					
Intergovernmental revenues	\$ 91,606	\$ 3,338,033	\$ 1,257,764	\$ -	\$ -
Other revenues	9,832	11,408	-	-	-
Total revenues	<u>101,438</u>	<u>3,349,441</u>	<u>1,257,764</u>	<u>-</u>	<u>-</u>
Expenditures					
General government	91,606	38,310	-	-	-
Capital Outlay	-	-	1,257,764	-	-
Total expenditures	<u>91,606</u>	<u>38,310</u>	<u>1,257,764</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	9,832	3,311,131	-	-	-
Other financing sources (uses)					
Transfer out	-	(3,299,723)	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>(3,299,723)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	9,832	11,408	-	-	-
Fund balance, beginning of year	-	9,832	21,240	21,240	21,240
Fund balance, end of year	<u>\$ 9,832</u>	<u>\$ 21,240</u>	<u>\$ 21,240</u>	<u>\$ 21,240</u>	<u>\$ 21,240</u>

**City of Slidell
2026 Adopted Budget
American Rescue Plan Fund**

Department Description:

This special revenue fund is used to track grant revenues and expenditures received as a result of the American Rescue Plan Act of 2021. The coronavirus state and local fiscal recovery funds program is designed to support state, local, and tribal governments across the country to their response to and recovery from the COVID-19 public health emergency. The funds have been designated to be used on the following activities: 1. replace lost public sector revenue, 2. respond to the far-reaching public health and negative economic impacts of the pandemic, 3. provide premium pay for essential workers, 4. invest in water, sewer, and broadband infrastructure.

Expenditure Summary:	Actual 2023	Actual 2024	Budget 2025	Proposed 2026	Adopted 2026
General government	\$ 91,606	\$ 38,310	\$ -	\$ -	\$ -
Capital Outlay	-	-	1,257,764	-	-
Total Expenditures	\$ 91,606	\$ 38,310	\$ 1,257,764	\$ -	\$ -

Roll Over Projects from Prior Years

Police Vehicles

Grant \$ 50,000

The City has allocated funding for the purchase of vehicles to support essential services in public safety.

Funding Source: 100% Federal
Future Annual Cost: To be determined

Sewer Ext East I-10

Grant \$ 227,943

I-10 Utility Line Crossing at Lindberg Sewer Collection System & Water Distribution System to serve 26 Residential Lots (~100 People). Project also includes an extension to Lawes Street and an emergency power generator for the sewer lift station. The City is using ARP funding to supplement this project that is funded by Water & Sewer fees.

Funding Source: 20% Federal 80% Local
Future Annual Cost: To be determined

Water Ext East I-10

Grant \$ 227,944

I-10 Utility Line Crossing at Lindberg Sewer Collection System & Water Distribution System to serve 26 Residential Lots (~100 People). Project also includes an extension to Lawes Street and an emergency power generator for the sewer lift station. The City is using ARP funding to supplement this project that is funded by Water & Sewer fees.

Funding Source: 20% Federal 80% Local
Future Annual Cost: To be determined

Sewer Lift Station 312, 525, 202 Upgrades

Grant \$ 601,877

This project is for the planning and construction for sewer lift station upgrades at Grafton Dr. (PS 312), Breckenridge (PS 252), and LaQuinta/Cracker Barrel (PS 202). The City is using ARP funding to supplement this project that is funded by State Capital Grant and Water & Sewer fees.

Funding Source: 45% State 52% Federal 3% Local
Future Annual Cost: To be determined

Water Meter Replacement

Grant \$ 3,760,000

This project will install all new hardware and software that together comprise a hybrid system with new meters incorporated into our current Automatic Meter Reading ("AMR") system at approximately 10,365 residential sites and Advanced Metering Infrastructure ("AMI") at 506 commercial sites.

Funding Source: 92% Federal 8% Local
Future Annual Cost: To be determined

Budget Highlights:

The City had allocated all the ARP funding during fiscal year 2023. The water meter replacement is nearly complete, with approximately 11,000 water meter replaced and only about 150 remaining. The project is expected to be fully completed by the beginning of fiscal year 2026. Police vehicles have been ordered and expected to arrive at the beginning of 2026. The sewer lift station upgrades are on track for completion by the end of fiscal year 2026, while the water and sewer extension under east I-10 are expected to be finished by the end of fiscal year 2025. All unspent capital expenditures will roll into fiscal year 2026. For more details on these refer to the Capital Outlay section of the budget document.

City of Slidell
Katrina Fund
Statement of Revenues, Expenditures, and Changes in Fund Balance

	<u>Actual 2023</u>	<u>Actual 2024</u>	<u>Budget 2025</u>	<u>Proposed 2026</u>	<u>Adopted 2026</u>
Revenues					
Intergovernmental revenues	\$ 1,738,642	\$ 338,999	\$ 25,000	\$ -	\$ -
Total revenues	<u>1,738,642</u>	<u>338,999</u>	<u>25,000</u>	<u>-</u>	<u>-</u>
Expenditures					
General government	<u>261</u>	<u>-</u>	<u>25,000</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>261</u>	<u>-</u>	<u>25,000</u>	<u>-</u>	<u>-</u>
Net change in fund balance	1,738,381	338,999	-	-	-
Fund balance, beginning of year	<u>2,087,968</u>	<u>3,826,349</u>	<u>4,165,348</u>	<u>4,165,348</u>	<u>4,165,348</u>
Fund balance, end of year	<u>\$ 3,826,349</u>	<u>\$ 4,165,348</u>	<u>\$ 4,165,348</u>	<u>\$ 4,165,348</u>	<u>\$ 4,165,348</u>

**City of Slidell
2026 Adopted Budget
Katrina Fund**

Department Description:

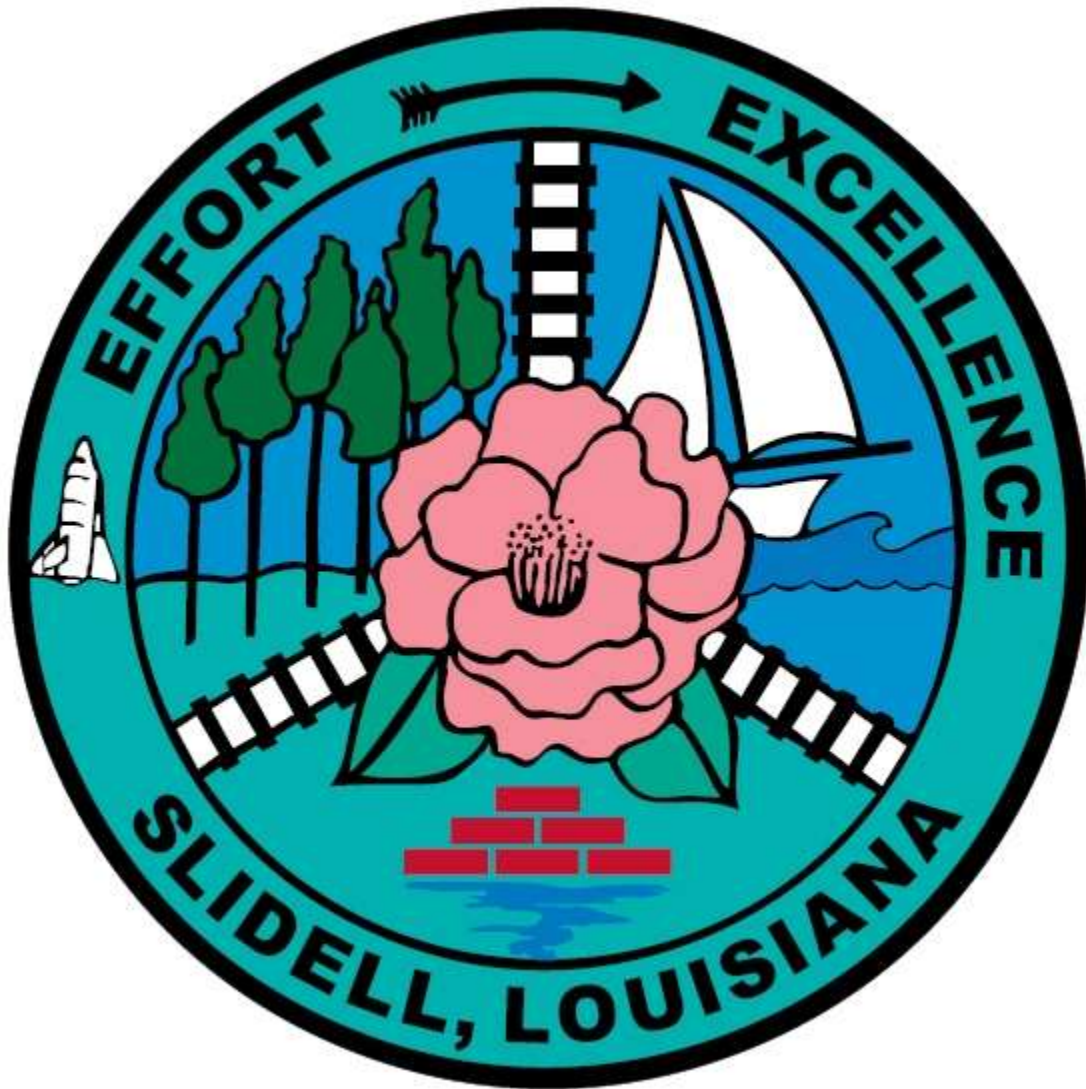
This special revenue fund is used to track grant revenues and expenditures received as a result of Hurricane Katrina from the federal government. FEMA, as authorized by the Stafford Act, assists individuals, as well as state and local governments, with response to and recovery from disasters.

<i>Expenditure Summary:</i>	Actual 2023	Actual 2024	Budget 2025	Proposed 2026	Adopted 2026
General government	\$ 261	\$ -	\$ 25,000	\$ -	\$ -
Capital Outlay	-	-	-	-	-
Total Expenditures	\$ 261	\$ -	\$ 25,000	\$ -	\$ -

Budget Highlights:

All construction was completed in fiscal year 2021. The City will continue the close out process.

**Debt Service Funds
2026 Adopted Budget**



Debt Service Funds 2026 Adopted Budget

Debt Service Funds are used to account for accumulation of resources for, and payment of, general long-term debt principal, interest and related costs. The following are the City's Debt Service Fund:

1. The General Obligation Bond (GOB) Debt Service Fund accounts for the collection of ad valorem taxes dedicated to repaying the principal and interest on the GOB Series 2010 and 2016.
2. The Police Debt Service Fund accounts for the transfer of a portion of the 0.38% public safety sales tax dedicated to repaying of principal and interest on the Louisiana Local Government Environmental Facilities and Community Development Authority Revenue Bonds, Series 2024.

City of Slidell
Debt Service Fund
Statement of Revenues, Expenditures, and Changes in Fund Balance

	Actual 2023	Actual 2024	Budget 2025	Proposed 2026	Adopted 2026
Revenues					
Ad valorem taxes	\$ 1,720,683	\$ 1,793,632	\$ 1,600,000	\$ 1,615,000	\$ 1,615,000
Other revenues	(7,697)	122,567	-	-	-
Total revenues	<u>1,712,986</u>	<u>1,916,199</u>	<u>1,600,000</u>	<u>1,615,000</u>	<u>1,615,000</u>
Expenditures					
General government	16,239	15,799	46,000	45,000	45,000
Debt service					
Principal retirement	1,125,000	1,165,000	1,205,000	1,250,000	1,250,000
Interest charges	402,947	376,573	349,000	320,000	320,000
Bond issuance cost	-	-	-	-	-
Total expenditures	<u>1,544,186</u>	<u>1,557,372</u>	<u>1,600,000</u>	<u>1,615,000</u>	<u>1,615,000</u>
Excess (deficiency) of revenues over expenditures	168,800	358,827	-	-	-
Other financing sources (uses)					
Bond issuance	-	-	-	-	-
Bond escrow agent payment	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	168,800	358,827	-	-	-
Fund balance, beginning of year	<u>2,523,880</u>	<u>2,692,680</u>	<u>3,051,507</u>	<u>3,051,507</u>	<u>3,051,507</u>
Fund balance, end of year	<u>\$ 2,692,680</u>	<u>\$ 3,051,507</u>	<u>\$ 3,051,507</u>	<u>\$ 3,051,507</u>	<u>\$ 3,051,507</u>

City of Slidell
Public Safety Debt Service Fund
Statement of Revenues, Expenditures, and Changes in Fund Balance

	<u>Actual 2023</u>	<u>Actual 2024</u>	<u>Budget 2025</u>	<u>Proposed 2026</u>	<u>Adopted 2026</u>
Revenues					
Bond proceeds	\$ -	\$ -	\$ 19,118,807	\$ -	\$ -
Total revenues	<u>-</u>	<u>-</u>	<u>19,118,807</u>	<u>-</u>	<u>-</u>
Expenditures					
Debt service					
Principal retirement	-	-	-	300,000	300,000
Interest charges	-	-	422,483	790,000	790,000
Bond issuance cost	-	-	438,394	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>860,877</u>	<u>1,090,000</u>	<u>1,090,000</u>
Excess (deficiency) of revenues over expenditures	-	-	18,257,930	(1,090,000)	(1,090,000)
Other financing sources (uses)					
Transfer in	-	-	-	1,090,000	1,090,000
Transfer out	-	-	(17,500,000)	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>(17,500,000)</u>	<u>1,090,000</u>	<u>1,090,000</u>
Net change in fund balance	-	-	757,930	-	-
Fund balance, beginning of year	-	-	-	757,930	757,930
Fund balance, end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 757,930</u>	<u>\$ 757,930</u>	<u>\$ 757,930</u>

City of Slidell
2026 Adopted Budget
Governmental Debt Service Funds

Governmental

The General Obligation Bond Fund accounts for the use of bond proceeds dedicated to improvements to the City's streets, bridges and drainage.

Currently, General Obligation Bonds payments are made with the proceeds received from ad valorem taxes dedicated to debt service. The collected ad valorem taxes are sufficient to cover the annual principal and interest payments. No transfers are made to the debt service from any other funds to cover debt obligations.

Standards & Poor Global Ratings assigned its "AA" rating and stable outlook to the City's General Obligation Bonds. All General Obligation Bonds are backed by property taxes. All General Obligation Bonds were issued for the construction of streets, bridges and drainage. The State limits the amount of general obligation debt that cities can issue to 35% of the assessed value of all taxable property within the City's corporate limits. The City's outstanding general obligation debt of \$12.38M is significantly below the \$110.35M state-imposed limit.

The City issued \$4.9M refunding general obligation bonds during the 2022 fiscal year. These bonds have refunded the GOB refunding 2016 and GOB Series 2010 after the last payments were made in 2022.

The City issued \$18,500,000 Louisiana Local Government Environmental Facilities and Community Development Authority Revenue Bonds, Series 2024 during fiscal year 2025. These bonds have been secured by a 0.38% sales tax while the bonds proceeds are dedicated to construct a new police building.

As of June 30, 2024, the following amounts are considered available for the retirement of general long-term debt:

Debt Service Fund \$ 3,051,507

As of June 30, 2024, the principal amount of General Obligation bonds is \$12,385,000.

2026 Debt Service Requirements

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
General Obligation Bonds			
GOB Series 2016	\$ 555,000	\$ 284,950	\$ 839,950
GOB Series 2021	695,000	34,770	729,770
Revenue Bonds Series 2024	300,000	786,882	1,086,882
Total Debt Service Requirements	<u>\$ 1,550,000</u>	<u>\$ 1,106,602</u>	<u>\$ 2,656,602</u>

City of Slidell
2026 Adopted Budget
Debt Service Funds (continued)

Long-Term Debt Outstanding

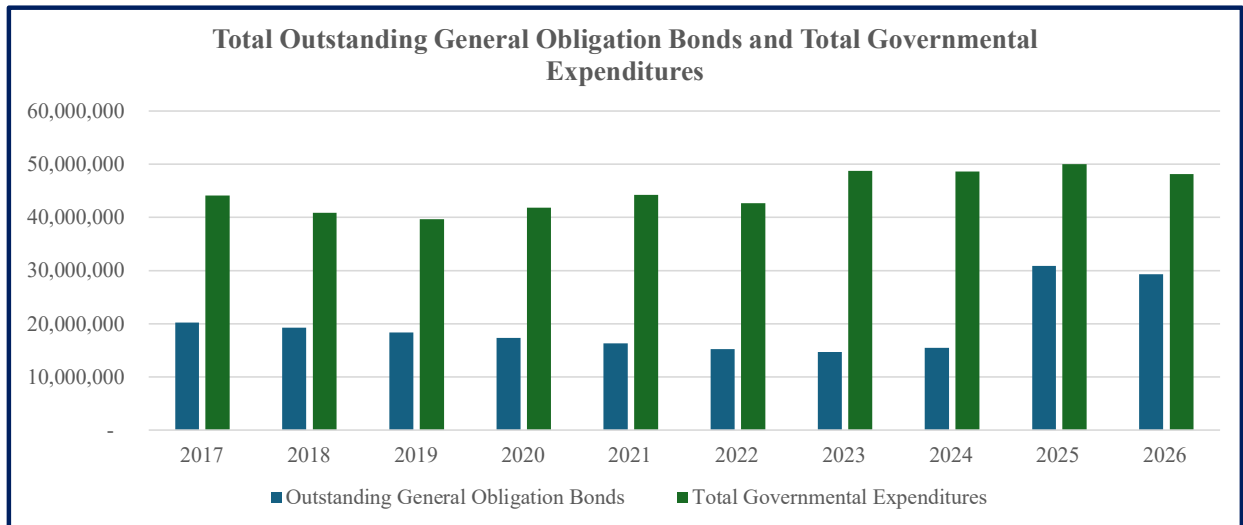
General Obligations Bonds secured by an irrevocable pledge of 100% ad valorem taxes and Revenue Bonds secured by a 0.38% sales tax related to the bonds through 2036, as of December 31, 2024:

\$12,000,000 General Obligations Bonds, Series 2016, bearing interest from 2.0% to 4.0%, payable semi-annually through 2036, streets, bridges and drainage.	\$ 8,850,000
\$4,920,000 Refunding bonds, Series 2021, bearing interest from 2.0% to 4.0%, payable semi-annually through 2029, streets, bridges and drainage.	3,535,000
\$18,500,000 Louisiana Local Government Environmental Facilities and Community Development Authority Revenue Bonds, Series 2024	18,500,000
	\$ 30,885,000

The annual requirements to maturity for outstanding bonds as of June 30, are as follows:

<u>Year Ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2025	\$ 1,515,000	\$ 1,126,755	\$ 2,641,755
2026	1,550,000	1,106,602	2,656,602
2027	1,610,000	1,060,923	2,670,923
2028	1,670,000	1,024,772	2,694,772
2029	1,740,000	974,688	2,714,688
2030	1,070,000	921,932	1,991,932
2031	1,135,000	875,482	2,010,482
2032	1,200,000	826,232	2,026,232
2033	1,265,000	778,232	2,043,232
2034	1,330,000	731,882	2,061,882
2035	1,390,000	685,932	2,075,932
2036	1,465,000	632,532	2,097,532
2037	510,000	576,382	1,086,382
2038	535,000	553,382	1,088,382
2039	560,000	528,882	1,088,882
2040	590,000	497,882	1,087,882
2041	620,000	465,382	1,085,382
2042	650,000	436,382	1,086,382
2043	680,000	405,632	1,085,632
2044	715,000	369,695	1,084,695
2045	750,000	337,520	1,087,520
2046	780,000	308,901	1,088,901
2047	815,000	273,838	1,088,838
2048	850,000	237,332	1,087,332
2049	885,000	203,232	1,088,232
2050	920,000	167,432	1,087,432
2051	960,000	124,932	1,084,932
2052	1,000,000	-	1,000,000
2053	1,040,000	-	1,040,000
2054	1,085,000	-	1,085,000
	\$ 30,885,000	\$ 16,232,769	\$ 47,117,769

**City of Slidell
2026 Adopted Budget
Debt Service Funds (continued)**



Projected amounts used 2025 and 2026

Business-type Activities Debt Service Fund Description

The Utility Revenue Bonds account for the use of bond proceeds dedicated to improvements to the City's waste water treatment plant, sewer system and sewer lift stations. Business-type bonds are recorded in the Utility Fund on a full accrual basis of accounting

Standards & Poor Global Ratings assigned its "AA" rating and stable outlook to the City's Utility Revenue Bonds. Utility Revenue Bonds are secured by an irrevocable pledge of 100% of the City's revenues of the Utility Fund through 2043. Utility Revenue Bonds were issued for the improvements to waste water treatment plant, sewer systems and sewer lift stations.

On January 11, 2022, the City entered into a loan and pledge agreement with the Louisiana Department of Health (LDH) Loan No. 1103041-01. The purpose of the loan is to pay the cost of constructing, acquiring, extending and/or improving the waterworks components of the combined utilities system. Under terms of the agreement, the LDH will loan the City an amount not to exceed \$2,600,000. Upon completion of the project (currently expected to be in December 2023) the actual amount borrowed will be determined and the City will issue Utility Revenue Bonds to evidence the debt as authorized by ordinance No. 3312. The bonds will be payable over a 20-year period and will bear an interest rate of 2.00%. As of June 30, 2024, \$2,600,000 has been drawn down on the loan. This amount is recorded as a liability in the financial statements of the Utility Fund. Under terms of the agreement, the City is subject to compliance with certain provisions and covenants. As of June 30, 2024, the City is in compliance with all significant provisions and covenants.

City of Slidell
2026 Adopted Budget
Debt Service Funds (continued)

On June 27, 2018, the City entered into a loan and pledge agreement with the Louisiana Department of Environmental Quality (DEQ) Loan No. CS221123-03. The purpose of the loan is to pay the cost of constructing improvements to the wastewater treatment plant and sewer lift stations in the City. Under terms of the agreement, the DEQ, through its Municipal Facilities Revolving Loan Fund, will loan the City an amount not to exceed \$16,400,000. Upon completion of the project (currently expected to be in December 2024) the actual amount borrowed will be determined and the City will issue Utility Revenue Bonds to evidence the debt as authorized by ordinance No. 3885. The bonds will be payable over a 20-year period and will bear an interest rate of 0.95%. As of June 30, 2024, \$15,188,843 has been drawn down on the loan. This amount is recorded as a liability in the financial statements of the Utility Fund. Under terms of the agreement, the City is subject to compliance with certain provisions and covenants. As of June 30, 2024, the City is in compliance with all significant provisions and covenants.

As of June 30, 2024, the principal amount of Utility Revenues bonds is \$15,792,843.

2026 Debt Service Requirements - Business Type Activities

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
Utility Fund Debt Service			
DEQ Revolving Loan Fund *	\$ 785,000	\$ 118,844	\$ 903,844
LDH Revolving Loan Fund *	105,000	58,629	163,629
Total Debt Service Requirements	<u>\$ 890,000</u>	<u>\$ 177,472</u>	<u>\$ 1,067,472</u>

**Bond issues, assuming maximum amount due annually*

Long-Term Debt Outstanding - Business Type Activities

Utility Revenue Bonds, secured by an irrevocable pledge of 100% of the City's revenues of the Utility Fund through 2039 as of June 30, 2024:

\$16,400,000 Utility Revenue Bonds (DEQ), Series 2018, bearing interest at 0.95%, payable semi-annually through 2039, improvements to the wastewater treatment plant and sewer lift stations.	13,294,843
\$2,600,000 Utility Revenue Bonds (LDH), Series 2022, bearing interest at 2.00%, payable semi-annually through 2043, improvements to the wastewater treatment plant.	<u>2,498,000</u>
	<u>\$ 15,792,843</u>

City of Slidell
2026 Adopted Budget
Debt Service Funds (continued)

The annual requirements to maturity for Utility Revenues bonds as of June 30, are as follows:

<u>Year Ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2025	\$ 890,000	\$ 187,295	\$ 1,077,295
2026	899,000	177,472	1,076,472
2027	910,000	167,327	1,077,327
2028	920,000	157,032	1,077,032
2029	930,000	146,597	1,076,597
2030	941,000	136,037	1,077,037
2031	951,000	125,327	1,076,327
2032	962,000	114,478	1,076,478
2033	973,000	103,479	1,076,479
2034	984,000	92,330	1,076,330
2035	997,000	81,032	1,078,032
2036	1,008,000	69,551	1,077,551
2037	1,019,000	57,920	1,076,920
2038	1,031,000	46,139	1,077,139
2039	1,751,843	34,185	1,786,028
2040	151,000	15,337	166,337
2041	155,000	11,638	166,638
2042	158,000	7,840	165,840
2043	162,000	3,969	165,969
	<u>\$ 15,792,843</u>	<u>\$ 1,734,980</u>	<u>\$ 17,527,823</u>

Legal Debt Margin Calculation as of June 30, 2024

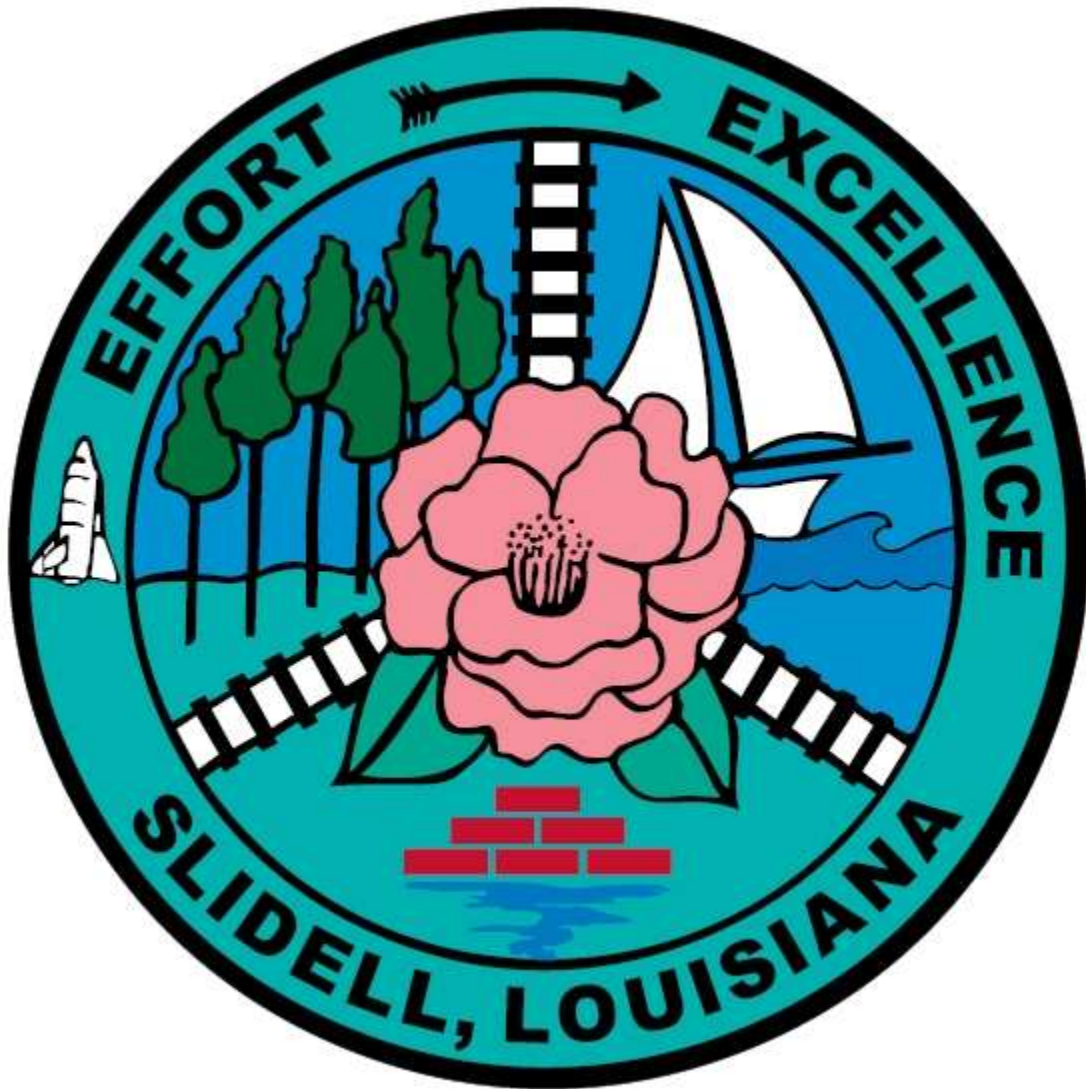
Assessed value	\$ 315,312,868	
Debt Limited - 35% of Assessed value		\$ 110,359,504
Debt applicable to the limit:		
General obligation	12,385,000	
Less: amount set aside for repayment of general obligation bonds	<u>(3,051,507)</u>	
Total net debt applicable to limit		<u>9,333,493</u>
Legal debt margin		<u><u>\$ 101,026,011</u></u>

**City of Slidell
2026 Adopted Budget
Debt Service Funds (continued)**

Ten Year History: Ratio of Ad Valorem Tax Debt to Assessed Value and Net Ad Valorem Tax Debt To Assessed Value

Year	Debt Limit	Total Net Debt Applicable To Limit	Legal Debt Margin	Total Net Debt Applicable to the Limit as a % of Debt Limit
2024	110,359,504	(9,333,493)	101,026,011	8.46%
2023	101,144,909	(10,072,196)	91,072,713	9.96%
2022	101,144,909	(12,338,106)	88,806,803	12.20%
2021	100,451,236	(13,854,615)	86,596,621	13.79%
2020	94,935,327	(14,902,392)	80,032,935	15.70%
2019	92,897,081	(15,981,618)	76,915,463	17.20%
2018	92,836,752	(16,980,751)	75,856,001	18.29%
2017	91,623,813	(17,975,326)	73,648,487	19.62%
2016	88,588,548	(6,324,516)	82,264,032	7.14%
2015	85,586,624	(6,161,328)	79,425,296	7.20%

**Capital Project Funds
2026 Adopted Budget**



City of Slidell
2026 Adopted Budget
Capital Projects Fund

The Capital Projects addresses the City of Slidell's needs relating to the acquisition, expansion, and rehabilitation of long-lived facilities and systems. Capital projects are the infrastructure that the City needs to provide essential services to current residents and support new growth and development. Due to the length of time required to plan, design, and construct the various projects, the Capital Program encompasses historic and anticipated future costs for each project. Specifically identified are the anticipated costs for the current fiscal year (the Capital Budget), roll-over from prior year, and each of the four succeeding fiscal years. The five-year plan is updated and adjusted each year. These five years coupled with the prior year's costs and anticipated costs to be incurred, provide the total estimated cost of each project. This long-term cost projection, along with the reviews and controls set forth herein, enable the City to identify, prioritize and forecast the financial impact (capital and operating) on both a project and City-wide basis. Only projects that meet the definition of a capital improvement are included in the budget. Capital improvements are defined as:

- * Street construction and improvements
- * Drainage improvements
- * New and expanded physical facilities for the City
- * Large-scale rehabilitation or replacement of existing facilities
- * Purchase of pieces of equipment, which have a useful life greater than a year
- * Cost of engineering or architectural studies and service relative to the improvements
- * Acquisition of land and or improvements for the City

Each year, no later than the time of submission of the operating budget (at least ninety days prior to the beginning of each fiscal year), the Mayor shall prepare and submit to the Council a Capital Improvement Budget covering a period of at least five years. The amount indicated to be spent during the first year of the Capital Improvement Budget should be the Capital Budget for the that year. The Capital program will include:

- * A clear general summary of its contents
- * A list of all capital improvements and acquisitions that are proposed to be undertaken for at least the next five fiscal years ensuing with appropriate supporting information as to the necessity for such improvements and acquisition
- * Cost estimates, method of financing and recommended time schedules for each such improvement or acquisition
- * The estimated annual cost of operating and maintaining the capital improvement to be constructed or acquired

Impact of the Capital Improvement Projects on the Operating Budget

The City of Slidell Consolidated Government's operating budget is directly affected by the Capital Improvement Projects depending on the project type. Almost every new capital improvement requires ongoing expenses for routine operation, repairs and maintenance. As they age, City facilities and equipment that was once considered state-of-the-art will require rehabilitation, renovation or upgrading for new uses, safety and structural improvements. The City's Capital Program pay-as-you-go projects, grant-matching funds, and payments from General Obligations Bonds, and lease/purchase agreement expenditures also come directly from the operating budget.

The costs of future operations and maintenance for each department estimates the Capital Improvement Projects based on past experience and expected increases in the costs of materials, labor, and other project components. For instance, in fiscal year 2024, the cost was approximately the following:

- * \$ 2,063 to maintain one acre of park property
- * 109 per garbage customer to maintain the sanitation system
- * 107 operating cost per vehicle per hour
- * 7,919 annually to maintain one mile of street improvements

City of Slidell
2026 Adopted Budget
Capital Projects Fund (continued)

Many improvements make a positive contribution to the fiscal well-being of the City. Capital projects, such as Olde Towne revitalization and the infrastructure expansion needed to support new development, help promote the economic development and growth that generates additional operating revenues. This Administration has made it their mission to continuously strive to develop and promote the City of Slidell.

The Adopted 2026 Capital Improvements Budget totals \$2,397,935 a decrease of \$4,281,208 or 64.10% from the original 2025 budget. The primary reason for the decrease is due \$4,000,000 of available fund balance in general fund from prior years utilized in fiscal year 2025. The primary reason for the excess revenues were from the large increase in interest rates the City received in prior year. As reported below, the 2026 column represents the new projects:

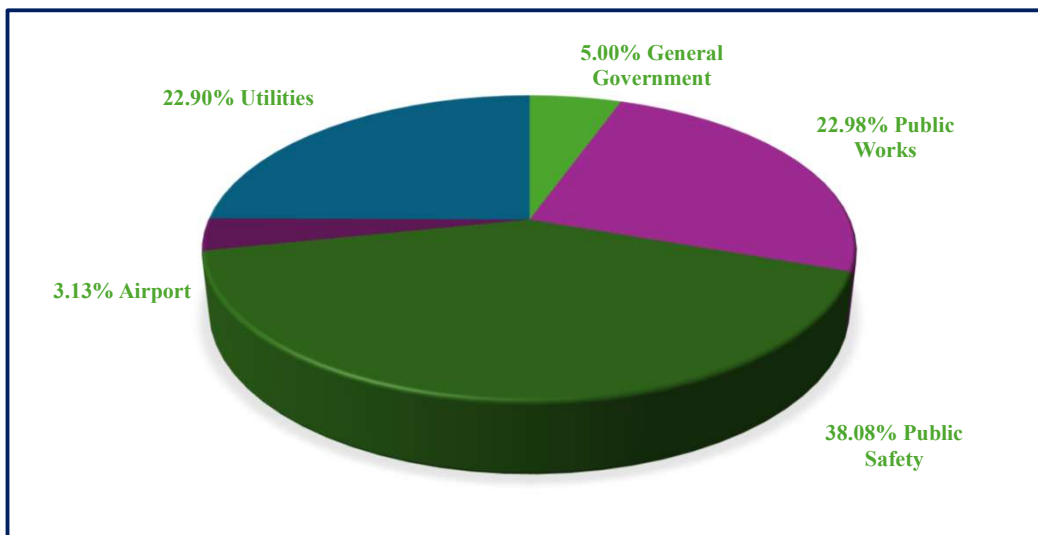
	2025*	Proposed 2026	Adopted 2026	\$ Change	% Change
General Government	\$ 1,308,763	\$ 120,000	\$ 120,000	\$ (1,188,763)	-90.83%
Public Works	1,747,500	551,105	551,105	(1,196,395)	-68.46%
Recreation	1,304,500	189,690	189,690	(1,114,810)	100.00%
Public Safety	1,400,000	913,100	875,100	(524,900)	-37.49%
Airport	6,500	75,000	75,000	68,500	100.00%
Utilities	911,880	549,040	549,040	(362,840)	-39.79%
Total	6,679,143	2,397,935	2,359,935	(4,281,208)	-64.10%
Total Roll Forward Capital	85,933,598	93,740,281	93,740,281	7,806,683	9.08%

* Based on originally Adopted 2025 Budget

Amendment A moves \$38,000 from the Police Department's capital budget back into the General Fund to support the hiring of an Assistant City Attorney. Amendment C reallocates funding from undesignated reserves to support the following Police Department projects: body-worn cameras, tasers, technology van, ammunition, drones, and the department's technology plan.

The City has a large roll over of capital expenditures from prior years. This includes \$24.16M outstanding through federal funding, \$5.28M outstanding through bond proceeds for streets and drainage, \$25.17M outstanding for Public Safety, \$16.73M outstanding for Water & Sewer and the remaining outstanding funded through sales tax. The City's focus in fiscal year 2026 will be getting these outstanding projects through design and into construction.

2026 Capital Improvement Projects

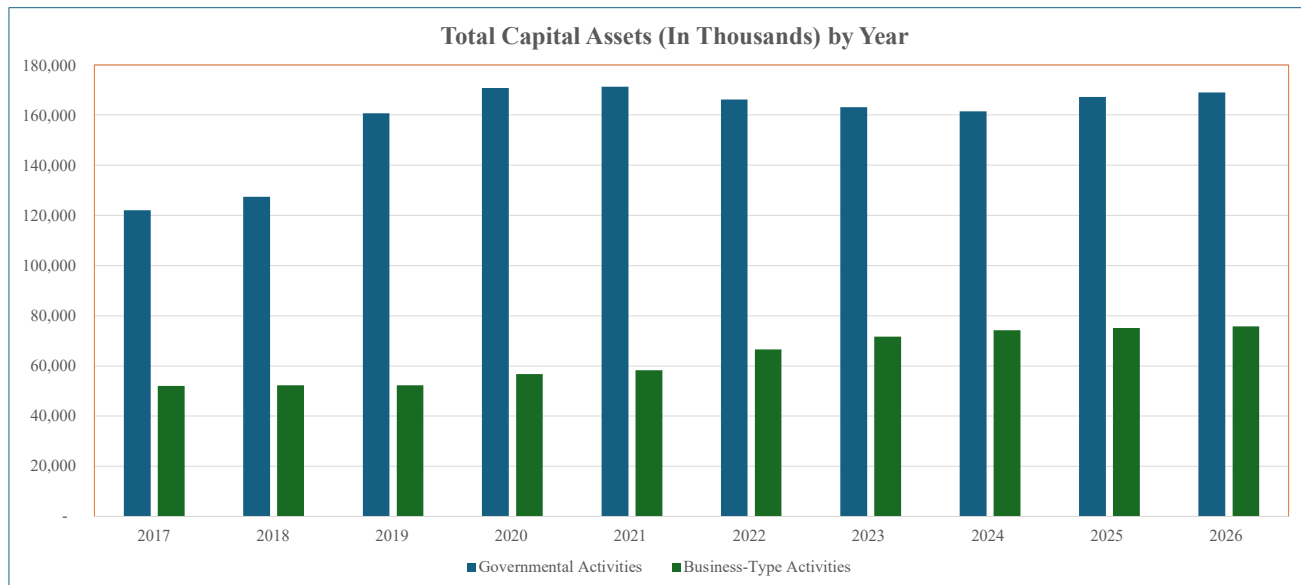


**City of Slidell
2026 Adopted Budget
Capital Projects Fund (continued)**

The City currently spends 38.08% of its total capital budget on public safety, which is an increase when compared to 2025 at 20.96%. This increase is directly related to the newly approved public safety sales tax which is dedicated to Public Safety. 22.90% is spent on utilities which includes the wastewater treatment plant, wastewater collections, and water maintenance. 22.98% is spent on streets, bridges and drainage. The amount of capital expenditures allocated each year is directly related to available funding. Though drainage and streets repairs are of the utmost importance to our citizens and to their safety, the City is endlessly looking at ways to improve our streets and drainage. The City issued general obligation bonds in 2010 and 2016 in the amount of \$27M to better improve streets and drainage.

Sales tax plays a major role in budgeting new funds for capital improvements and is directly tied to the condition of the local economy. Fortunately, the current economy is holding steady. The City utilizes year-end surpluses for capital improvements by submitting a supplemental budget to the Council for approval. During 2025, the surplus was \$7.74M, which was then allocated out for projects. The largest of these projects during the 2025 Supplemental Budget was dedicated improvements to our City's parks and recreation (i.e. community pool enhancements, lights at the recreation fields (soccer, Possum Hollow, Ducksworth), park shades, outside gym, fencing, sound blanket at pickleball court, and St. Tammany Trace Trailhead and market area). Additionally, the City allocated funds for annual maintenance, covering: concrete of streets, asphalt of streets, and drainage. The City also set aside funding for City matches for DOTD projects and the Bayou Pattasat project along with the budget to replace eight vehicles. The Police department was allocated \$1.58M for vehicles and placed funding into undesignated for future projects. The City has taken various opportunities to engage our citizens to understand their wants, ideas, features, and locations. The City has taken time to visit several City Mains Streets and venues and is engaging consultants to develop specifications and plans. In the 2026 Budget, the City continues its responsible approach to sales tax management with the intention of submitting a supplemental budget for additional capital projects.

Capital Improvement Projects are chosen based on the City's strategic plan.



**City of Slidell
2026 Adopted Budget
5-Year Capital Improvement Plan**

Based on the City's Strategic Plan, the following is the City's Proposed 5-Year Capital Improvement Plan. This plan will be monitored closely and updated annually.

Capital Improvement	Projection 2026 Supplemental	Projection 2027	Projection 2028	Projection 2029	Projection 2030
Bicycle & Pedestrian Infrastructure	\$ 75,000	\$ 100,000	\$ 60,000	\$ 250,000	\$ 250,000
Water Master Plan Implementation	75,000	75,000	75,000	250,000	250,000
Tammany Trace, Trailhead and Market Area	850,000	650,000	-	-	-
Robert Roundabout	400,000	100,000	-	-	-
Spartan Roundabout	350,000	200,000	-	-	-
Safe House	200,000	200,000	-	-	-
DOTD Construction Matches	150,000	150,000	150,000	100,000	150,000
Statewide Flood Control/Park Place	200,000	200,000	200,000	150,000	-
Ducksworth Park Improvements	-	150,000	-	-	-
	\$ 2,300,000	\$ 1,825,000	\$ 485,000	\$ 750,000	\$ 650,000

Bicycle & Pedestrian Infrastructure

This project is part of the strategic plan to construct bicycle and pedestrian facilities throughout the City and to implement a sidewalk expansion program across the City. The Bicycle and Pedestrian infrastructure plans are still being updating and finalize. As no projects have been identified the City will start putting available aside for future plans or for future City matches.

Need for Project	To address the needs for safe bicycle and pedestrian infrastructure as well as to connect neighborhoods and City resources.
Funding Source	The City will seek out possible grant opportunities as well as utilize City funding through excess Sales Tax.
Strategic Planning Priority	Transportation and Infrastructure
Future Project Appropriation	To be determined
Operating Budget Impact	<i>Will require ongoing maintenance costs</i>
Projected Year of Completion	To be determined

Water Master Plan Implementation

Part of the Strategic plan is to create a Water Master Plan (which has been completed in December 2022) to use natural waterways such as Bayou Bonfouca, Bayou Liberty, and Bayou Patassat to create a greenway/blue way system connecting neighborhoods to nature and each other. As no projects have been identified the City will start putting available aside for future plans or for future City matches.

Need for Project	To create a greenway/blue way system connecting neighborhoods to nature and each other.
Funding Source	The City will seek out possible grant opportunities as well as utilize City funding through excess Sales Tax.
Strategic Planning Priority	Transportation and Infrastructure
Future Project Appropriation	To be determined
Operating Budget Impact	To be determined
Projected Year of Completion	To be determined

Tammany Trace, Trailhead and Market Area

The Tammany Trace, Trailhead and market area will help connect the City of Slidell to the entire St. Tammany Parish. The Trailhead could become the center for the Saturday Farmers Market and others, giving the market a permanent location. These markets offer citizens an interactive educational experience and promote the importance of supporting local farmers and craftspeople.

Need for Project	To strengthen the connectivity within the City
Funding Source	Sales Tax & General Funds
Strategic Planning Priority	Transportation and Infrastructure
Future Project Appropriation	\$ 1,500,000
Operating Budget Impact	<i>Will require ongoing maintenance and utilities costs</i>
Projected Year of Completion	2027

**City of Slidell
2026 Adopted Budget
5-Year Capital Improvement Plan (continued)**

Robert Roundabout

This project constructs a Roundabout at Robert Blvd and Country Club Dr

Need for Project	Due to increased traffic, construction of roundabout will aid the flow of vehicular traffic.
Funding Source	Grant covers 80% of construction. City responsible for right of way acquisition, design and 20% match of construction through Sales Tax.
Strategic Planning Priority	Transportation and Infrastructure
Future Project Appropriation	\$ 500,000
Operating Budget Impact	<i>Will require ongoing maintenance costs</i>
Projected Year of Completion	2028

Spartan Roundabout

This project constructs a roundabout at Highway 11 and Spartan Lane

Need for Project	Due to increased traffic, construction of roundabout will aid the flow of vehicular traffic.
Funding Source	Grant covers 80% of construction. City responsible for right of way acquisition, design and 20% match of construction through Sales Tax.
Strategic Planning Priority	Transportation and Infrastructure
Future Project Appropriation	\$ 500,000
Operating Budget Impact	<i>Will require ongoing maintenance costs</i>
Projected Year of Completion	2027

Safe House

This project involves the construction of a hurricane community safe room for essential personnel and first responders at the public works facility.

Need for Project	A safe location for essential personnel.
Funding Source	Sales Tax - City Match
Strategic Planning Priority	1. Transportation and Infrastructure 2. Public Health and Safety
Future Project Appropriation	\$ 400,000
Operating Budget Impact	<i>Will require ongoing maintenance and utilities costs</i>
Projected Year of Completion	To be determined

DOTD Construction Matches

This is to set funding aside for future projects.

Need for Project	As funding becomes available through the RPC/DOTD for construction projects, City will be responsible for 20% construction match.
Funding Source	Sales Tax - City Match
Strategic Planning Priority	Transportation and Infrastructure
Future Project Appropriation	\$ 700,000
Operating Budget Impact	<i>Will require ongoing maintenance costs</i>
Projected Year of Completion	To be determined

Statewide Flood Control/Park Place

Statewide Flood Control Project to eliminate flooding in Park Place.

Need for Project	Reduce flooding in the Park Place neighborhood that houses many repetitive loss structures.
Funding Source	Sales Tax - City Match
Strategic Planning Priority	1. Transportation and Infrastructure 2. Public Health and Safety
Future Project Appropriation	\$ 750,000
Operating Budget Impact	To be determined
Projected Year of Completion	2029

City of Slidell
2026 Adopted Budget
5-Year Capital Improvement Plan (continued)

Ducksworth Park Improvements

This project includes the construction of a multiuse field with lighting, walking path with lighting, new children's playground, new pavilion, and new parking lots at Ducksworth Park.

Need for Project	To foster neighborhood driven revitalization and improvements
Funding Source	CDBG
Strategic Planning Category	1. Public Health and Safety 2. Housing
Future Project Appropriation	To be determined
Operating Budget Impact	<i>Will require ongoing maintenance cost and periodic updates</i>
Projected Year of Completion	2027

Capital Project Funds 2026 Adopted Budget

Capital Project Funds are used to account for financial resources to be used for acquisition or construction of major capital facilities (other than those financed by Enterprise Funds). The following are the City's Capital Project Funds:

1. City Capital Project Fund accounts for the City's capital projects including, purchasing, construction and renovation of City's facilities, streets, bridges, drainage and equipment which is funded by proceeds from capital assets and excess revenues from the Slidell Business Campus, General Fund and Sales Tax.
2. Public Works Capital Project Fund accounts the City's capital projects including, purchasing, construction and renovation of City's facilities, streets, bridges, drainage and equipment which is funded by proceeds transferred from the Slidell Business Campus.
3. General Obligation Bond 2016 Capital Project Fund accounts for proceeds from the issuance of 2016 General Obligation bonds for improvements to the City's streets, bridges and drainage.
4. General Obligation Bond 2010 Capital Project Fund accounts for proceeds from the issuance of 2010 General Obligation bonds for improvements to the City's streets, bridges and drainage.
5. The Police Capital Fund accounts for the use of bond proceeds dedicated to the construction and equipping of the new headquarters for the Slidell Police Department, including administrative offices and jail. Included in this fund is the Louisiana Local Government Environmental Facilities and Community Development Authority Revenue Bonds, Series 2024

City of Slidell
City Capital Project Fund
Statement of Revenues, Expenditures, and Changes in Fund Balance

	<u>Actual 2023</u>	<u>Actual 2024</u>	<u>Budget 2025</u>	<u>Proposed 2026</u>	<u>Adopted 2026</u>
Revenues					
Other revenues	\$ 286,296	\$ -	\$ -	\$ -	\$ -
Total revenues	<u>286,296</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Capital Expenditures					
Administration	240,261	-	376,500	-	-
Finance	31,744	-	35,041	-	-
Data Processing	227,739	83,258	481,949	-	-
Purchasing	-	-	124,000	-	-
Human Resources	-	-	16,000	-	-
Cultural Arts	5,182	-	12,800	-	-
Civil Service	32,254	-	-	-	-
City Marshal	-	4,009	991	-	-
Planning	-	258,130	757,228	-	-
Permits	-	-	-	-	-
Council	2,673	77,170	626,646	100,000	100,000
Engineering	70,678	78,508	2,210,235	20,500	20,500
Vehicle Maintenance	84,986	116,425	1,422,202	-	-
Streets, Bridges & Drainage	562,952	611,977	5,979,927	530,605	530,605
General Maintenance	88,198	138,398	292,775	-	-
Electrical	-	-	-	-	-
Recreation	2,308,751	2,239,438	5,144,339	20,000	20,000
Hurricane Ida	34,375	180,934	219,056	-	-
Tornado	-	305,548	40,000	-	-
Undesignated	-	-	166,659	-	-
Reserves	-	-	307,006	-	-
Airport	-	-	774,833	75,000	75,000
Total expenditures	<u>3,689,793</u>	<u>4,093,795</u>	<u>18,988,187</u>	<u>746,105</u>	<u>746,105</u>
Deficiency of revenues over expenditures	(3,403,497)	(4,093,795)	(18,988,187)	(746,105)	(746,105)
Other financing sources					
Transfer in	4,583,086	4,785,778	9,634,118	746,105	746,105
Transfer out	-	-	-	-	-
Total other financing sources	<u>4,583,086</u>	<u>4,785,778</u>	<u>9,634,118</u>	<u>746,105</u>	<u>746,105</u>
Net change in fund balance	1,179,589	691,983	(9,354,069)	-	-
Fund balance, beginning of year	7,672,708	8,852,297	9,544,280	190,211	190,211
Fund balance, end of year	<u>\$ 8,852,297</u>	<u>\$ 9,544,280</u>	<u>\$ 190,211</u>	<u>\$ 190,211</u>	<u>\$ 190,211</u>

City of Slidell
2026 Adopted Budget
City Capital Project Fund

City Capital Project Fund

City Capital Project Fund accounts for the City's capital projects including, purchasing, construction and renovation of the City's facilities, parks and recreation, streets, bridges, drainage, and equipment. These assets are funded by proceeds from the sale of capital assets, Slidell business campus, general fund, and sales tax revenues. The City will fund all operating budgets first and all excess revenues will be available for capital projects.

2026 Project Descriptions

Election Costs

Due to the recent resignation of the Mayor, the City will be conducting a special election on October 11, 2025, to fill the remainder of his term. This special election will occur close to the regularly scheduled mayoral election, resulting in two consecutive elections. Therefore, it is important to allocate sufficient funding to cover the costs associated with both electoral processes.

Council District	City Wide
Funding Source	General Fund
Project Number	N/A
Project Appropriation	\$ 100,000
Engineer/Architect	N/A
Contractor	To be determined
Operating Budget Impact	<i>Elections are held every four years for the City of Slidell</i>
Projected Year of Completion	N/A

Annual Maintenance - Asphalt

Project generated by Public Ops due to work order overflows and other small projects related to asphalt streets.

Council District	City Wide
Funding Source	Sales Tax
Project Number	Numerous
Project Appropriation	\$ 55,000
Engineer/Architect	N/A
Contractor	Annual contracts will go out for bid to determine contractors
Operating Budget Impact	<i>Ongoing project that will be funded annually</i>
Projected Year of Completion	Continuously

Annual Maintenance - Drainage

Project generated by Public Ops due to work order overflows and other small projects related to Drainage.

Council District	City Wide
Funding Source	Sales Tax
Project Number	Numerous
Project Appropriation	\$ 120,000
Engineer/Architect	N/A
Contractor	Annual contracts will go out for bid to determine contractors
Operating Budget Impact	<i>Ongoing project that will be funded annually</i>
Projected Year of Completion	Continuously

Annual Maintenance - Concrete

Projects generated by Public Ops work order overflows and other small projects related to concrete streets.

Council District	City Wide
Funding Source	Sales Tax
Project Number	Numerous
Project Appropriation	\$ 125,605
Engineer/Architect	N/A
Contractor	Annual contracts will go out for bid to determine contractors
Operating Budget Impact	<i>Ongoing project that will be funded annually</i>
Projected Year of Completion	Continuously

City of Slidell
2026 Adopted Budget
City Capital Project Fund (continued)

2026 Project Descriptions (continued)

Engineering software

The City plans to fund the purchase of a cloud-based tool designed for the construction industry to help streamline project management and ensure smooth operations. This platform will enhance communication between the City, A/E (Architects/Engineers), and contractors, enabling them to collaborate more effectively. The tool will help teams stay organized and efficiently manage budgets, schedules, and project documents—including plans, contracts, change orders, RFIs, invoices, daily logs, and punch lists—all in one centralized location.

Council District	City Wide
Funding Source	Sales Tax
Project Number	N/A
Project Appropriation	\$ 20,500
Engineer/Architect	N/A
Contractor	To be determined
Operating Budget Impact	\$ 10,000
Projected Year of Completion	2026

Purchase of land on Orange St.

The City plans to purchase land to build a retention pond that will help manage stormwater and reduce flooding risks. The fill material from the pond excavation will be repurposed, optimizing resources and reducing project costs.

Council District	District C
Funding Source	Sales Tax
Project Number	N/A
Project Appropriation	\$ 230,000
Engineer/Architect	N/A
Contractor	To be determined
Operating Budget Impact	To be determined
Projected Year of Completion	2026

Glass Recycling Project

This project will allow citizens to bring their used glass products to a centralized location to be recycled which benefits our environment.

Council District	City Wide
Funding Source	General Fund
Project Number	To be determined
Project Appropriation	\$ 20,000
Engineer/Architect	To be determined
Contractor	To be determined
Operating Budget Impact	\$ 20,000
Projected Year of Completion	To be determined

Airport Upgrades

This project is for airport upgrades to enhance infrastructure and improve overall operations.

Council District	District D
Funding Source	General Fund
Project Number	To be determined
Project Appropriation	\$ 75,000
Engineer/Architect	To be determined
Contractor	To be determined
Operating Budget Impact	Will require ongoing maintenance costs
Projected Year of Completion	2026

City of Slidell
2026 Adopted Budget
City Capital Project Fund (continued)

2025 Budget Rollover

Account Description	Org	Obj	Project	2025 Budget	Expended as of 02.19.25	Available as of 02.19.25
April 2024 Tornado Recovery	92002	62059	0165	\$ 40,000	\$ 18,111	\$ 21,889
Hurricane Francine	92002	62059	0191	100,000	32,426	67,574
Disaster Relief-Emergency Prep	92002	62059	0192	300,000	-	300,000
27 Water Well East of I-10 new	92002	06614		1,485,681	-	1,485,681
Reserves	92002	09602		307,006	-	307,006
Furniture	92002	85007		12,000	1,154	10,846
Undesignated	92002	85999		166,659	-	166,659
Updating Code of Ordinances	92010	62059	0088	253,580	60,328	193,253
Mobile Enforcement Surveillance	92010	85008	0090	76,500	-	76,500
Professional Services	92020	62059		10,041	-	10,041
PS - Shredding	92020	62059	0171	25,000	-	25,000
Professional Services	92050	62059		15,588	8,531	7,057
WIFI in the Parks	92050	85002	0144	91,796	21,193	70,603
Citywide Camera Project Phase I	92050	85008	0089	151,354	35,524	115,830
Computer Equipment	92050	85022		223,211	-	223,211
Machinery & Equipment	92070	85008		12,000	12,463	(463)
Building Improvements	92110	85004		16,000	16,495	(495)
Machinery & Equipment	92130	85008		12,800	-	12,800
Machinery & Equipment	92150	85008		991	-	991
Storm Water Master Plan	92170	62059	0007	186,750	54,609	132,141
Slidell Mobility Master Plan	92170	62059	0008	240,000	-	240,000
AA Cemetery Preservation	92170	62059	0125	29,898	25,981	3,917
Slidell 2040 Plan Update	92170	62059	0175	27,000	-	27,000
Echos of Slidell Phase I	92170	62059	0220	15,000	-	15,000
Machinery & Equipment	92170	85008		5,000	2,588	2,412
Professional Services	92190	62059		20,000	-	20,000
Election Cost	92190	62059	0086	62,846	-	62,846
CEAs Council Attendance	92190	62059	0123	161,480	20,000	141,480
District B Projects	92190	62059	0135	5,764	5,153	610
Demolitions	92190	62059	0174	100,000	10,200	89,800
Swim Lessons	92190	62059	0185	4,000	4,000	-
Junk Removal 1738 Sullivan Dr	92190	62059	0188	25,000	4,500	20,500
Legal Fees for new EDD	92190	62059	0222	29,258	38	29,220
District E Median Removal	92190	85002	0199	60,000	-	60,000
District F Fence @ RueRochelPk	92190	85005	0115	18,750	18,750	-
Voting & Video Software	92190	85008	0172	130,000	-	130,000
Ducksworth Park	92190	85026	0111	9,548	-	9,548
Fueling Station	92220	85002	0138	575,000	-	575,000
Machinery & Equipment	92220	85008		37,983	-	37,983
Vehicles	92220	85009		786,879	-	786,879
Fleet Maintenance Software	92220	85020	0117	22,340	19,925	2,415
Reine Canal Study	92230	62059	0208	50,000	-	50,000
DOTD Match Funding	92230	69624		600,000	-	600,000
R&M - Drainage	92230	71038		1,149,060	41,323	1,107,737
R&M - Streets Concrete	92230	71039		1,035,635	128,848	906,787
R&M - Asphalt	92230	71040		483,882	30,531	453,351
R&M Ditch Maintenance	92230	71042		20,000	-	20,000
R&M Grass Maintenance	92230	71043		50,000	-	50,000
Metal Building @ Pub Ops	92230	09222		500,000	-	500,000
West Hall and Carroll Rd Land	92230	85001	0193	180,000	-	180,000
Bayou Pattasat Canal Widening	92230	85002	0031	200,000	-	200,000
Bayou Pattasat Flood Mitg Imp	92230	85002	0164	600,000	-	600,000
Dellwood PumpStation Generator	92230	85004	0091	16,721	-	16,721
Machinery & Equipment	92230	85008		7,465	-	7,465
Schneider Canal PS Rake Maint	92230	85008	0170	50,000	-	50,000
Vehicles	92230	85009		872,164	560,141	312,023
Compact Excavator	92230	85009	0215	90,000	-	90,000
Generator	92230	85023		75,000	-	75,000
Recreational Sports Park Asses	92240	62059	0059	6,500	-	6,500

City of Slidell
2026 Adopted Budget
City Capital Project Fund (continued)

2025 Budget Rollover (continued)

Account Description	Org	Obj	Project	2025 Budget	Expended as of 02.19.25	Available as of 02.19.25
Beetle Study	92240	62059	0139	\$ 50,000	\$ -	\$ 50,000
Fire Alarm Control Fritchie	92240	62059	0204	7,500	-	7,500
Land for St. Tammany Trace	92240	85001	0169	400,000	-	400,000
JohnSlidell Gym & Park Upgrade	92240	85002	0033	81,921	29,162	52,759
Tennis Court Upgrades	92240	85002	0034	9,242	-	9,242
Slidell Pool Upgrades	92240	85002	0035	215,519	2,450	213,069
St. Tammany Trace	92240	85002	0040	250,000	-	250,000
Skate Park	92240	85002	0064	758,109	395,363	362,746
Pickleball Courts	92240	85002	0065	524,842	457,622	67,220
Trace, Trailhead & Market Area	92240	85002	0143	1,550,000	-	1,550,000
Lights @ PH, DW & Soccer Field	92240	85002	0205	250,000	-	250,000
Duckworth Park	92240	85005	0027	197,104	-	197,104
Heritage Lights - LI	92240	85005	0056	25,545	25,545	-
Mill & Overlay Breckenridge Pa	92240	85005	0073	67,000	-	67,000
Main St. Lighting Project	92240	85005	0141	100,000	-	100,000
Olde Towne Beautification	92240	85005	0142	170,479	59,004	111,475
Heritage Marina Security Gate	92240	85005	0167	35,000	-	35,000
Disc Golf Improvements	92240	85005	0196	10,717	5,580	5,137
Sound Blanket @ Pickleball	92240	85005	0206	40,000	-	40,000
Fencing Country Club Park	92240	85005	0207	10,000	-	10,000
Park Shade	92240	85005	0210	50,000	-	50,000
Machinery & Equipment	92240	85008		34,048	-	34,048
Christmas Lights/Decorations	92240	85008	0087	200,813	80,389	120,424
Outside Gym	92240	85008	0209	65,000	-	65,000
Vehicles	92240	85009		35,000	-	35,000
Pressure Wash Auditorium	92250	62059	0072	475	-	475
Senior Citizen HVAC	92250	62059	0128	4,138	4,138	-
Building Improvements	92250	85004		253,760	98,951	154,809
City Court Building Repairs	92250	85004	0140	34,402	34,402	-
Professional Services	92270	62059		185,000	-	185,000
R&M - Culverts	92270	71041		49,376	14,105	35,271
Automatic Flood Gate SCADA	92270	85002	0106	32,971	18,749	14,222
Olde Towne Crosswalks	92270	85005	0114	38,807	-	38,807
Retention Pd @ St.Tammany Mall	92270	85005	0168	400,000	-	400,000
Portable Generator Grant	92270	85008	0184	18,400	-	18,400
Spill Prevention Control Plan	92310	62059	0173	6,500	-	6,500
Airport Land Transmission Line	92310	85001	0200	755,333	-	755,333
Generator	92310	85023		13,000	-	13,000
Professional Services	92550	62059		70,615	-	70,615
R&M - Buildings	92550	71005		186	186	-
R&M - Fences	92550	71017		1,045	1,045	-
Concession Stand	92550	85002	0033	970	970	-
Heritage Park Repairs Ida	92550	85002	0201	8,875	8,875	-
Hangar 14 Repairs	92550	85004	0195	7,450	-	7,450
Land Improvements - fences	92550	85005		13,302	-	13,302
Public Ops Fence	92550	85005	0120	96,613	-	96,613
Retention Pond Fence Replace	92550	85005	0182	20,000	6,284	13,716
				\$ 18,988,187	\$ 2,375,631	\$ 16,612,556

City of Slidell
Public Works Capital Project Fund
Statement of Revenues, Expenditures, and Changes in Fund Balance

	<u>Actual 2023</u>	<u>Actual 2024</u>	<u>Budget 2025</u>	<u>Proposed 2026</u>	<u>Adopted 2026</u>
Capital Expenditures					
Human Resources	\$ 1,400	\$ -	\$ 22,402	\$ -	\$ -
Engineering	73,000	-	-	-	-
Streets, Bridges, & Drainage	5,086	-	675,024	-	-
General Maintenance	27,000	-	-	-	-
Recreation	84,597	103,126	957,228	-	-
Undesignated	-	-	20,966	-	-
Total expenditures	<u>191,083</u>	<u>103,126</u>	<u>1,675,620</u>	<u>-</u>	<u>-</u>
Deficiency of revenues over expenditures	(191,083)	(103,126)	(1,675,620)	-	-
Other financing sources					
Transfer in	80,000	-	-	-	-
Transfer out	<u>(113,832)</u>	<u>(66,879)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources	<u>(33,832)</u>	<u>(66,879)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	(224,915)	(170,005)	(1,675,620)	-	-
Fund balance, beginning of year	<u>2,071,264</u>	<u>1,846,349</u>	<u>1,676,344</u>	<u>724</u>	<u>724</u>
Fund balance, end of year	<u>\$ 1,846,349</u>	<u>\$ 1,676,344</u>	<u>\$ 724</u>	<u>\$ 724</u>	<u>\$ 724</u>

City of Slidell
2026 Adopted Budget
Public Works Capital Project Fund

Public Works Capital Project Fund

Public Works Capital Project Fund accounts the City's capital projects including, purchasing, construction and renovation of City's facilities, streets, bridges, drainage and equipment which is funded by proceeds transferred from the Slidell Business Campus. The City will no longer use this fund for new capital projects and will roll forward prior year capital until projects are completed. All new capital will be budgeted in the City Capital Project Fund.

2025 Budget Rollover

Account Description	Org	Obj	Project	2025 Budget	Expended as of 02.19.25	Available as of 02.19.25
Statewide Flood Control	93002	62059	0041	\$ 238,951	\$ 5,441	\$ 233,510
Undesignated	93002	04699		20,966	-	20,966
CCTV Sewer Lines	93002	05620		64,910	-	64,910
23 Lee Street PS Rehab	93002	06618		93,978	44,514	49,464
27 Street Striping	93002	07610		275,760	-	275,760
27 SOD-FEMA Infrastructure	93002	08601		1,425	-	1,425
24 Playground Equipment	93002	50601		4,174	-	4,174
50 Munis Upgrade	93002	51122		22,402	-	22,402
St. Tammany Trace Slidell	93002	85002	0040	953,054	15,046	938,008
				\$ 1,675,620	\$ 65,000	\$ 1,610,620

City of Slidell
General Obligation Bond 2016 Capital Project Fund
Statement of Revenues, Expenditures, and Changes in Fund Balance

	<u>Actual 2023</u>	<u>Actual 2024</u>	<u>Budget 2025</u>	<u>Proposed 2026</u>	<u>Adopted 2026</u>
Revenues					
Other revenues	\$ 230,790	\$ 228,941	\$ -	\$ -	\$ -
Total revenues	<u>230,790</u>	<u>228,941</u>	<u>-</u>	<u>-</u>	<u>-</u>
Capital Expenditures					
Engineering					
Streets, Bridges, & Drainage	408,668	1,105,287	5,400,804	-	-
Total expenditures	<u>408,668</u>	<u>1,105,287</u>	<u>5,400,804</u>	<u>-</u>	<u>-</u>
Deficiency of revenues over expenditures	(177,878)	(876,346)	(5,400,804)	-	-
Other financing sources					
Transfer in	42,125	-	-	-	-
Total other financing sources	<u>42,125</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	(135,753)	(876,346)	(5,400,804)	-	-
Fund balance, beginning of year	6,705,443	6,569,690	5,693,344	292,540	292,540
Fund balance, end of year	<u>\$ 6,569,690</u>	<u>\$ 5,693,344</u>	<u>\$ 292,540</u>	<u>\$ 292,540</u>	<u>\$ 292,540</u>

City of Slidell
2026 Adopted Budget
General Obligation Bond 2016 Capital Project Fund

General Obligation Bond 2016 Capital Project Fund

General Obligation Bond 2016 Capital Project Fund accounts for improvements to the City's streets, bridges and drainage. The fund's resources are derived from the proceeds from the issuance of General Obligation Bonds. Projects were proposed and approved in the 2016 Budget. This method of funding provides immediate financing of major capital expenditures in the Road department. This approach is also more consistent with the typical method funding of major capital improvements, whereby the improvements are paid for over the project life.

2025 Budget Rollover

Account Description	Org	Obj	Project	2025 Budget	Expended as of 02.19.25	Available as of 02.19.25
Clean Quadruple Culvert W14@Gau	97002	62059	0129	\$ 154,690	\$ -	\$ 154,690
Grafton Dr Panel Replacement	97002	69602		14,437	1,500	12,937
Eastwood Drive	97002	69610		458,125	-	458,125
Carey Street	97002	69618		87,638	-	87,638
Bonfouca Drive	97002	69621		183,370	-	183,370
Match Funding	97002	69624		566,556	-	566,556
27 Magnolia Bridge Replacement	97002	06114		134,361	25,470	108,891
US 11 Spartan Roundabout	97002	85002	0066	908,548	-	908,548
Robert Country Club Roundabout	97002	85002	0067	1,097,655	-	1,097,655
Park Place Drainage	97002	85002	0092	825,000	-	825,000
N. Carnation Rehab St.	97002	85002	0113	13,965	-	13,965
Terrace St. Pavement Rehab	97002	85002	0127	22,133	1,115	21,018
Signal Upgrade SgtAlfred@Cleve	97002	85002	0163	30,735	22,385	8,350
Lakewood Rd Improvement	97002	85002	0166	146,786	64,547	82,239
Mill & Overlay Breckenridge	97002	85005	0073	125,000	124,450	550
Olde Towne Crosswalks Phase 2	97002	85005	0114	70,500	63,435	7,065
14th to Lindberg Sidewalk	97002	85005	0183	116,390	62,851	53,539
Undesignated	97002	85999		444,915	-	444,915
				<u>\$ 5,400,804</u>	<u>\$ 365,753</u>	<u>\$ 5,035,051</u>

City of Slidell
General Obligation Bond 2010 Capital Project Fund
Statement of Revenues, Expenditures, and Changes in Fund Balance

	<u>Actual 2023</u>	<u>Actual 2024</u>	<u>Budget 2025</u>	<u>Proposed 2026</u>	<u>Adopted 2026</u>
Revenues					
Other revenues	\$ 14,718	\$ 15,539	\$ -	\$ -	\$ -
Total revenues	<u>14,718</u>	<u>15,539</u>	<u>-</u>	<u>-</u>	<u>-</u>
Capital Expenditures					
Streets, Bridges, & Drainage	-	185,929	245,342	-	-
Total expenditures	<u>-</u>	<u>185,929</u>	<u>245,342</u>	<u>-</u>	<u>-</u>
Net change in fund balance	14,718	(170,390)	(245,342)	-	-
Fund balance, beginning of year	431,273	445,991	275,601	30,259	30,259
Fund balance, end of year	<u>\$ 445,991</u>	<u>\$ 275,601</u>	<u>\$ 30,259</u>	<u>\$ 30,259</u>	<u>\$ 30,259</u>

City of Slidell
2026 Adopted Budget
General Obligation Bond 2010 Capital Project Fund

General Obligation Bond 2010 Capital Project Fund

General Obligation Bond 2010 Capital Project Fund accounts for improvements to the City's streets, bridges and drainage. The fund's resources are derived from the proceeds from the issuance of General Obligation Bonds. Projects were proposed and approved in the 2010 Budget. This method of funding provides immediate financing of major capital expenditures in the Streets department. This approach is also more consistent with the typical method funding of major capital improvements, whereby the improvements are paid for over the project life.

2025 Budget Rollover

Account Description	Org	Obj	Project	2025 Budget	Expended as of 02.19.25	Available as of 02.19.25
Lee St. Drainage PS Improvement	96002	85002	0028	\$ 100,000	\$ -	\$ 100,000
Lindberg Lift Station Rehab	96002	85002	0216	145,342	-	145,342
				\$ 245,342	\$ -	\$ 245,342

City of Slidell
Public Safety Capital Project Fund
Statement of Revenues, Expenditures, and Changes in Fund Balance

	<u>Actual 2023</u>	<u>Actual 2024</u>	<u>Budget 2025</u>	<u>Proposed 2026</u>	<u>Adopted 2026</u>
Revenues					
Other revenues	\$ -	\$ -	\$ -	\$ -	\$ -
Total revenues	-	-	-	-	-
Capital Expenditures					
Public Safety	-	-	17,500,000	-	-
Total expenditures	-	-	17,500,000	-	-
Deficiency of revenues over expenditures	-	-	(17,500,000)	-	-
Other financing sources					
Transfer in	-	-	17,500,000	-	-
Total other financing sources	-	-	17,500,000	-	-
Net change in fund balance	-	-	-	-	-
Fund balance, beginning of year	-	-	-	-	-
Fund balance, end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

City of Slidell
2026 Adopted Budget
Public Safety Capital Project Fund

Public Safety Capital Project Fund

Public Works Capital Project Fund accounts the proceeds from the series 2024 revenue bonds issued to finance the construction and equipping of a new headquarters for the Slidell Police Department, including administrative officers and jail.

2025 Budget Rollover

<u>Account Description</u>	<u>Org</u>	<u>Obj</u>	<u>Project</u>	<u>2025 Budget</u>	<u>Expended as of 02.19.25</u>	<u>Available as of 02.19.25</u>
Police Building	98002	85002	0078	\$ 17,500,000	\$ 20,000	\$ 17,480,000

Capital Projects 2026 Adopted Budget

Capital Projects can also be recorded in Special Revenue Funds and Enterprise Funds. The following are the City's Special Revenue Funds and Proprietary Funds:

1. Sales Tax Fund accounts for rollover projects only. No new capital projects are recorded inside this fund. These projects are funded by sales tax collections.
2. Community Development Block Grant Fund accounts for capital projects funded by federal funds.
3. Grants and Contributions Fund accounts for capital projects funded by federal, state and local funds.
4. American Rescue Fund accounts for capital projects funded by the American Rescue Plan Act of 2021.
5. Public Safety Fund accounts for capital projects funded by sales tax collections for public safety purposes, including police, training academy, corrections and animal control.
6. Slidell Business Campus Fund accounts for capital projects funded by revenues collected from charges for services.
7. Utilities Fund accounts for capital projects funded by revenues collected from charges for services, grants and loans.
8. Airport Fund accounts for capital projects funded by airport revenues.

City of Slidell
2026 Adopted Budget
Sales Tax Fund Capital Projects

Sales Tax capital projects are accounted for in the Sales Tax Fund. This includes all capital projects associated with the Engineering, Public Operations, Vehicle Maintenance, Streets, Bridges and Drainage, General Maintenance, Electrical and Recreation. The majority of funding comes from Sales Tax collections and can be used on public improvements. The City will no longer use this fund for new capital projects and will roll forward prior year capital until projects are completed. All new capital will be budgeted in the City Capital Project Fund however ongoing projects will remain in sales tax.

2025 Budget Rollover

<u>Account Description</u>	<u>Org</u>	<u>Obj</u>	<u>Project</u>	<u>2025 Budget</u>	<u>Expended as of 02.19.25</u>	<u>Available as of 02.19.25</u>
24 Light Poles -Duckworth Par	20411	01131		\$ 46,189	\$ -	\$ 46,189
Demolition of Homes	20412	02150		60,294	56,615	3,679
27 Bike Path - Spartan Trace	20414	04147		275,199	-	275,199
23 Safe House	20415	05087		611,100	29,413	581,687
17 Cross. Fremaux/Front Match	20415	05127		54,031	-	54,031
03 Building Litigation	20415	05145		1,934	-	1,934
27 Magnolia Bridge Replacement	20416	06114		22,454	3,674	18,780
17 Natchez St Improvement	20417	07117		161,350	-	161,350
17 Lindberg/Gause Improvements	20418	08105		30,710	-	30,710
Undesignated	20418	08198		54,833	-	54,833
02 MUNIS Software Analysis/Tra	20419	09108		6,950	6,950	-
23 Carports (4)	20419	09113		9,662	-	9,662
23 Protective Storage	20419	09118		4,825	-	4,825
19 Video Voting System	20419	09133		27,465	-	27,465
27 City Barn Phase 3	20419	09135		150,000	-	150,000
01 Office Furniture	20419	09140		4,465	4,465	-
Reserves	20419	09146		582,000	-	582,000
23 Cutter Attachment	20419	09149		30,000	-	30,000
23 Tow Boom Lift	20419	09150		8,000	-	8,000
25 Fence Dumpster @ Auditorium	20419	09155		9,000	-	9,000
27 Recreation Field Robert Rd	20419	09157		340,000	-	340,000
17 Train Depot ADA Compliance	20420	50105		258,047	-	258,047
27 Statewide Flood Control App	20420	50115		38,149	38,149	-
24 Land for New Recreation Pk	20420	50118		390,262	40,095	350,167
13 Website Design	20420	50123		30,300	-	30,300
02 Policies & Procedure Manual	20420	50126		20,000	-	20,000
14 ID System	20420	50128		2,759	-	2,759
23 Drainage Scada Monitoring	20420	50129		26,000	-	26,000
Mun Technology Plan	20421	51103		54,916	-	54,916
17 Master Plan-City Developmen	20421	51105		19,299	-	19,299
19 Redistricting Consultant	20421	51106		7,100	-	7,100
24 Playground Equipment	20421	51111		28,898	28,898	-
24 Train	20421	51112		30,000	-	30,000
24 Keep Slidell Beautiful	20421	51120		83,103	-	83,103
50 Munis Upgrade	20421	51122		168,472	10,335	158,137
Train Depot Maintenance	20421	51126		41,183	-	41,183
Old Town Lights Upgrade	20421	51130		175,000	-	175,000
Boiler Re-tube	20421	51136		40,000	-	40,000
Westchester Place Property	20421	51920		10,000	-	10,000
				<u>\$ 3,913,949</u>	<u>\$ 218,594</u>	<u>\$ 3,695,355</u>

City of Slidell
2026 Adopted Budget
Community Development Block Grant Fund Capital Projects

Community Development Block Grant capital projects are accounted for in the Community Development Block Grant Fund. The City currently has four projects open under this grant, Bayou Pattasat Flood Mitigation Improvements (conditional), Lee St. and Dellwood drainage pump stations improvements, and improvements at Ducksworth Park. These projects were budgeted in prior years and the unspent funding will be rolled into the 2026 fiscal. These projects are 100% grant funded.

2026 Project Descriptions

Ducksworth Improvement

This project includes the construction of a multiuse field with lighting, walking path with lighting, new children's playground, new pavilion, and new parking lots at Ducksworth Park. This is the City's 2024 allocation. This project will be included with CDBG allocations from fiscal years 2021 through 2023.

Council District	District A
Funding Source	CDBG
Project Number	0027
Project Appropriation	\$ 189,690
Engineer/Architect	To be determined
Project Manager	To be determined
Contractor	To be determined
Operating Budget Impact	<i>Will require ongoing maintenance and periodic updates</i>
Projected Year of Completion	2027

2025 Budget Rollover

<u>Account Description</u>	<u>Org</u>	<u>Obj</u>	<u>Project</u>	<u>2025 Budget</u>	<u>Expended as of 02.19.25</u>	<u>Available as of 02.19.25</u>
Lee St Drainage PS Improvement	22002	85002	0028	\$ 2,207,594	\$ 7,417	\$ 2,200,177
Dellwood Drainage PS Improve	22002	85002	0029	3,773,996	12,168	3,761,828
Bayou Pattasat Flood Mitg Imp	22002	85002	0164	10,572,000	336,142	10,235,858
Expanding Fields Ducksworth Pk	22002	85005	0027	917,966	205,622	712,344
				<u>\$ 17,471,556</u>	<u>\$ 561,349</u>	<u>\$ 16,910,207</u>

City of Slidell
2026 Adopted Budget
Grant and Contributions Fund Capital Projects

Grants and Contributions capital projects are accounted for in the Grant and Contributions Fund. The City has multiple projects rolling over from prior years including grants from the Louisiana Capital program (sewer lift station upgrades and SCADA @ Lee St. Basin), LWCF for improvements to Ducksworth Park, FHWA funding for construction of the St. Tammany Trace and multiple agreements for street improvements throughout the City. The City also has multiple projects still open due to Hurricane Ida including fence, pump and lift station, building, airport repairs. The City will update budgets for grants for any changes in levels of funding. There are is one new capital projects for the current fiscal year for design work for the Bayou Pattasat Green Corridor.

2026 Project Descriptions

Project -Bayou Pattasat Green Corridor

The project will include planning, feasibility, and design activities. This project will ultimately design an interconnected network of facilities within four study areas of the Olde Towne Slidell Waterfront Masterplan. These include ADA accessible sidewalks/crosswalks, new bicycle and pedestrian paths, a boardwalk design along Bayou Bonfouca, consolidated parking along the corridor, waterway transport options, and micro-transit options.

Council District	District A, C & D
Funding Source	DOTD
Project Number	To be determined
Project Appropriation	\$ 2,450,000
Engineer/Architect	To be determined
Project Manager	To be determined
Contractor	To be determined
Operating Budget Impact	To be determined
Projected Year of Completion	2027

2025 Budget Rollover

<u>Account Description</u>	<u>Org</u>	<u>Obj</u>	<u>Project</u>	<u>2025 Budget</u>	<u>Expended as of 02.19.25</u>	<u>Available as of 02.19.25</u>
Safe House	25002	81316		\$ 1,383,985	\$ -	\$ 1,383,985
LWCF Ducksworth Park	25240	85005	0027	200,000	-	200,000
Storm Water Master Plan	25170	62059	0007	560,250	163,826	396,424
Slidell Mobility Master Plan	25170	62059	0008	960,000	-	960,000
Sewer LS Upgrades 312,252,202	25350	85027	0160	525,250	2,303	522,947
Automatic Flood Gate SCADA	25002	85002	0106	250,000	-	250,000
Gause Sidewalks Phase II	25270	85002		990,190	-	990,190
Lakewood Drive Rehabilitation	25270	85002		859,173	-	859,173
Sergeant Alfred @ Cleveland Rehabilitatic	25270	85002		337,910	-	337,910
Bear Cat	25410	85009	0198	352,385	-	352,385
Hurricane Ida repairs	25550	89002		85,000	44,872	40,128
St. Tammany Trace Slidell	25240	85002	0040	175,000	-	175,000
				\$ 6,679,143	\$ 211,001	\$ 6,468,142

City of Slidell
2026 Adopted Budget
American Rescue Plan Fund Capital Projects

The following capital projects are accounted for in the American Rescue Plan Fund, a special revenue fund. The City received \$4,757,764 to be allocated by 2024 and projects must be completed by 2026. The City has determined to utilize the funding on the following projects: EnerGov Software, Police Public Safety Vehicles, Water & Sewer line extensions, & Water Meter Project.

2025 Budget Rollover

<u>Account Description</u>	<u>Org</u>	<u>Obj</u>	<u>Project</u>	<u>2025 Budget</u>	<u>Expended as of 02.19.25</u>	<u>Available as of 02.19.25</u>
35 Sewer Ext East I-10	61002	50204		\$ 227,943	227,943	\$ -
37 Water Ext East I-10	61002	50401		227,944	227,944	-
Water Meter Replacement	61002	85002	0051	150,000	16,800	133,200
Vehicles	61002	85009		50,000	-	50,000
Sewer LS Upgrades 312,252,202	61002	85027	0160	601,877	-	601,877
				<u>\$ 1,257,764</u>	<u>\$ 472,687</u>	<u>\$ 785,077</u>

City of Slidell
2026 Adopted Budget
Public Safety Fund Capital Projects

Public Safety Capital Projects are accounted for in the Public Safety Fund. This includes all capital projects associated with the Police Department, the Corrections Department, Regional Training Academy and Animal Control.

2026 Project Description

Vehicles

Due to shortage in vehicles, the Police Department entered into an agreement with Enterprise Fleet Management, Inc. to acquire vehicles in fiscal year 2023. The department has purchased 6 vehicles through the program.

Council District	City Wide
Funding Source	General Fund
Project Number	0109
Project Appropriation	\$ 50,000
Engineer/Architect	N/A
Contractor	Enterprise Fleet Management, Inc.
Operating Budget Impact	<i>Should result in lower maintenance costs</i>
Projected Year of Completion	2028

Body Worn Cameras

To upgrade body cameras, related equipment and software for the purpose to enhance transparency, accountability and safety.

Council District	City Wide
Funding Source	Public Safety Sales Tax
Project Number	N/A
Project Appropriation	\$ 84,000
Engineer/Architect	N/A
Contractor	Axon
Operating Budget Impact	<i>Annual maintenance costs</i>
Projected Year of Completion	2028

Undesignated

The Police Department plans to place funding in undesignated to be allocated to projects at a later date.

Council District	City Wide
Funding Source	Public Safety Sales Tax
Project Number	N/A
Project Appropriation	\$ -
Engineer/Architect	N/A
Contractor	N/A
Operating Budget Impact	N/A
Projected Year of Completion	N/A

Tasers

The Police Department's current inventory of Axon Taser X26 model devices has reached end-of-life status, necessitating replacement to ensure continued operational readiness and officer safety.

Council District	City Wide
Funding Source	Public Safety Sales Tax
Project Number	N/A
Project Appropriation	\$ 262,000
Engineer/Architect	N/A
Contractor	Will go out for bid to determine contractors
Operating Budget Impact	<i>Will require upgrading once expired</i>
Projected Year of Completion	N/A

Technology Van (Sprinter Van)

The Slidell Police Department is in need of a multi-purpose technology van to be utilized during major events, crisis events (such as swat / negotiations), and drone deployments.

Council District	City Wide
Funding Source	Public Safety Sales Tax
Project Number	N/A
Project Appropriation	\$ 200,000
Engineer/Architect	N/A
Contractor	Will go out for bid to determine contractors
Operating Budget Impact	<i>Annual maintenance costs</i>
Projected Year of Completion	N/A

City of Slidell
2026 Adopted Budget
Public Safety Fund Capital Projects (continued)

2026 Project Description (continued)

Ammunition

The Slidell Police Department will purchase ammunition which is used for annual recertifications and training of all officers and SWAT members.

Council District	City Wide
Funding Source	Public Safety Sales Tax
Project Number	N/A
Project Appropriation	\$ 150,000
Engineer/Architect	N/A
Contractor	Will go out for bid to determine contractors
Operating Budget Impact	N/A
Projected Year of Completion	N/A

Drones

The Slidell Police Department seeks to expand its drone program through the acquisition of advanced drone technology, enabling full coverage across all patrol shifts and specialty divisions.

Council District	City Wide
Funding Source	Public Safety Sales Tax
Project Number	N/A
Project Appropriation	\$ 50,000
Engineer/Architect	N/A
Contractor	N/A
Operating Budget Impact	Possible insurance premium increase
Projected Year of Completion	N/A

Technology Plan

The Slidell Police Department plans to purchase and replace Toughbooks, which are issued to every patrol officer and detective, as well as replace an aging server and associated firewalls. Additionally, the department intends to upgrade its current software, including the Computer-Aided Dispatch (CAD) system.

Council District	City Wide
Funding Source	Public Safety Sales Tax
Project Number	N/A
Project Appropriation	\$ 79,100
Engineer/Architect	N/A
Contractor	Will go out for bid to determine contractors
Operating Budget Impact	continuing maintenance costs and upgrading softwares
Projected Year of Completion	N/A

2025 Budget Rollover

<u>Account Description</u>	<u>Org</u>	<u>Obj</u>	<u>Project</u>	<u>2025 Budget</u>	<u>Expended as of 02.19.25</u>	<u>Available as of 02.19.25</u>
R&M - Vehicles	26003	71002		\$ 74,279	\$ 20,412	\$ 53,867
41 Facility Renovations	26003	06910		34,280	-	34,280
41 Technology Plan	26003	51902		471,065	49,861	421,204
41 Radio Communications & Equi	26003	51903		2,201	-	2,201
41 Appliances	26003	51905		393	-	393
41 Tasers	26003	51906		777	-	777
41 Jail Equipment	26003	51915		1,758	-	1,758
41 Prisoner Materials	26003	51916		5,134	-	5,134
41 Body Cameras	26003	51918		96,255	77,968	18,287
41 Building Improvements	26003	51919		1,851	-	1,851
New Police Building	26003	85002	0078	925,561	10,000	915,561
Metal Building @ Academy	26003	85003	0145	150,000	-	150,000
Building Improvements	26003	85004		80,379	-	80,379
Aluminum Canine USPCA Obstacle	26003	85004	0045	30,000	14,270	15,730
Animal Control Building Improv	26003	85004	0048	82,652	33,538	49,114
AC Replacement @ Animal Control	26003	85004	0079	138,000	-	138,000
Furniture	26003	85007		4,399	-	4,399
Machinery & Equipment	26003	85008		7,400	-	7,400
SWAT Equipment	26003	85008	0043	59,442	39,199	20,243
Narcotic Dog, Equip & Repair	26003	85008	0044	15,660	5,391	10,269
Dive Equipment	26003	85008	0047	3,358	2,850	508
Handheld FLIR	26003	85008	0080	17,000	-	17,000
Drones	26003	85008	0081	22,592	907	21,685
911 Radio Console	26003	85008	0082	120,000	-	120,000

City of Slidell
2026 Adopted Budget
Public Safety Fund Capital Projects (continued)

2025 Budget Rollover (continued)

Account Description	Org	Obj	Project	2025 Budget	Expended as of 02.19.25	Available as of 02.19.25
Formal campaign hats	26003	85008	0217	\$ 12,000	\$ -	\$ 12,000
Motorcycle Equipment	26003	85008	0218	10,000	461	9,539
Vehicles	26003	85009		2,654,116	644,365	2,009,751
Enterprise Vehicles	26003	85009	0109	259,754	45,168	214,586
Crime Scene Equipment	26003	85010		8,077	5,515	2,562
Tasers	26003	85011		157,236	-	157,236
Ammunition	26003	85012		107,871	88,913	18,958
Communications Equipment	26003	85013		3,500	-	3,500
Honor Guard Equipment	26003	85014		11,376	-	11,376
Firearms	26003	85019		9,590	-	9,590
Jail Equipment	26003	85021		18,501	-	18,501
Radios	26003	85024		298,812	-	298,812
Undesignated	26003	85999		2,436,961	-	2,436,961
				\$ 8,332,230	\$ 1,038,819	\$ 7,293,411

City of Slidell
2026 Adopted Budget
Slidell Business Campus Fund Capital Projects

Slidell Business Campus capital projects are accounted for in the Slidell Business Campus Fund. No new capital projects have been allocated for 2026 fiscal year while completed projects will be rolled into undesignated to be used at a further date.

2025 Budget Rollover

<u>Account Description</u>	<u>Org</u>	<u>Obj</u>	<u>Project</u>	<u>2025 Budget</u>	<u>Expended as of 02.19.25</u>	<u>Available as of 02.19.25</u>
Undesignated	27003	03100		\$ 74,599	\$ -	\$ 74,599
DI Training Center Renovation	27003	50503		4,971	-	4,971
Machinery & Equipment	27003	85008		6,000	-	6,000
				<u>\$ 85,570</u>	<u>\$ -</u>	<u>\$ 85,570</u>

City of Slidell
2026 Adopted Budget
Utilities Fund Capital Projects

Utility capital projects are accounted for in the Utility Fund. The capital projects in this fund are associated with Utilities administration/billing department, wastewater treatment, wastewater collection, and water maintenance. The major source of revenues come from the collection of fees for water and sewer services.

2026 Project Description

Water Annual Maintenance

Project generated by Public Ops due to work order overflows and other small projects related to water.

Council District	City Wide
Funding Source	Utility
Project Number	Numerous
Project Appropriation	\$ 100,000
Engineer/Architect	N/A
Contractor	Annual contracts will go out for bid to determine contractors
Operating Budget Impact	Ongoing project that will be funded annually
Projected Year of Completion	Continuous

Sewer Annual Maintenance

Project generated by Public Ops due to work order overflows and other small projects related to sewer.

Council District	City Wide
Funding Source	Utility
Project Number	Numerous
Project Appropriation	\$ 250,000
Engineer/Architect	N/A
Contractor	Annual contracts will go out for bid to determine contractors
Operating Budget Impact	Ongoing project that will be funded annually
Projected Year of Completion	Continuous

Lift Station Rehabilitations

This project focuses on the rehabilitation of sewer lift stations. The City will continuously allocate funding to this account as engineering assessments determine which lift stations require rehabilitation.

Council District	City Wide
Funding Source	Utility
Project Number	N/A
Project Appropriation	\$ 99,040
Engineer/Architect	To be determined
Contractor	Will go out for bid to determine contractors
Operating Budget Impact	Ongoing projects that will be funded annually
Projected Year of Completion	Continuous

Vehicles

The City has signed an agreement with Enterprise Fleet Management, Inc. to lease/purchase vehicles.

Council District	N/A
Funding Source	Utility
Project Number	N/A
Project Appropriation	\$ 100,000
Engineer/Architect	N/A
Contractor	Enterprise Fleet Management, Inc.
Operating Budget Impact	Should result in lower maintenance costs
Projected Year of Completion	N/A

2025 Budget Rollover

Account Description	Org	Obj	Project	2025 Budget	Expended as of 02.19.25	Available as of 02.19.25
Reserve for Salaries Benefits	30003	00100		\$ 2,015,063	\$ -	\$ 2,015,063
35 I & I Rehab	30003	02306		4,018	-	4,018
35 FY 15 I/I Project	30003	05220		9,499	-	9,499
35 Sewer Pump Station Rehab	30003	05221		111	606	(495)
April 2024 Tornado Recovery	30003	62059	0165	40,312	12,838	27,475
Water Transmission DHS18	30003	69064		364,652	-	364,652
35 LS #408 St Joseph	30003	07205		16,544	-	16,544
37 NS Blvd Wtr Extension	30003	07410		328,920	-	328,920
37 Town Center/Voter Wtr Ext	30003	07412		200,000	-	200,000
37 Meters & Boxes	30003	07416		2,600	-	2,600

City of Slidell
2026 Adopted Budget
Utilities Fund Capital Projects (continued)

2025 Budget Rollover

Account Description	Org	Obj	Project	2025 Budget	Expended as of 02.19.25	Available as of 02.19.25
35 PS 508 Heritage Park	30003	08209		\$ 378,000	\$ 64,230	\$ 313,771
34 WWTP Imp - Design	30003	08321		462,735	(19,600)	482,335
37 Water Line Exten Fremaux	30003	08419		300,000	-	300,000
37 Water System Design	30003	08426		17,006	-	17,006
35 Backup Generator LS501	30003	09215		3,741	-	3,741
Metal Building @ Pub Ops	30003	09222		761,924	-	761,924
35/37 LED Lights @ Pub Ops	30003	09223		52,501	-	52,501
37 Light Towers 20	30003	09417		74,802	9,159	65,643
Undesignated	30003	09999		669,197	-	669,197
35 LS Fencing	30003	50202		13,731	-	13,731
35 Sewer Ext East I-10	30003	50204		885,892	-	885,892
35 Wet Weather Pump LS 500	30003	50207		35,801	-	35,801
35 Trailer	30003	50208		1,542	2,302	(760)
35 Pump Station Rehab	30003	50210		595,700	-	595,700
37 Water Ext East I-10	30003	50401		885,893	-	885,893
37 Meters and Boxes	30003	50404		48,018	823	47,196
37 Fire Hydrant Flushers	30003	50405		1,234	557	678
37 Fencing at Water Wells	30003	50407		9,045	2,302	6,743
Public Operation Roofing Repai	30003	51140		2,550	2,550	-
37 Town Center Water Well	30003	51402		1,200,000	-	1,200,000
Land by Wastewater Treatment	30003	85001	0194	8,751	-	8,751
Public Ops Building	30003	85002	0015	84,045	-	84,045
Water Meter Replacement	30003	85002	0042	48,025	-	48,025
Water Meter Replacement ARP	30003	85002	0051	123,168	-	123,168
Protective Shed	30003	85003	0013	26,000	26,000	-
Lift Station Generators	30003	85004	0012	108,042	-	108,042
Security System/cctv/wells	30003	85004	0014	100,000	23,226	76,774
Aeration Tanks & Clarifiers	30003	85004	0061	54,396	-	54,396
Sandblast & paint diesel tank	30003	85004	0094	6,300	-	6,300
Recondition Belt Filer Press	30003	85004	0099	281,091	-	281,091
CCTV Push Camera	30003	85004	0100	259	259	-
550 & 250 storage tanks	30003	85004	0101	2,947	-	2,947
Concrete Water Tank Coating	30003	85004	0102	154,400	-	154,400
Building Coating	30003	85004	0104	113,700	-	113,700
Install 2 24" insertion valves	30003	85004	0150	175,000	3,363	171,637
Lighting Protection @ Headwork	30003	85004	0151	20,597	-	20,597
Maint. Building Roof Repairs	30003	85004	0152	47,800	-	47,800
Machinery & Equipment	30003	85008		435,416	-	435,416
Aeration Diffusers	30003	85008	0093	335	-	335
Clarifier Drivers	30003	85008	0096	26,100	-	26,100
Lab Steam Dishwasher	30003	85008	0098	927	-	927
Bypass Pump	30003	85008	0105	115,926	-	115,926
Nozzles	30003	85008	0146	20,000	-	20,000
Mega lite C39550	30003	85008	0147	35,000	-	35,000
Automatic WaterFlushing Device	30003	85008	0148	30,000	-	30,000
Portable Parallel analyzer	30003	85008	0149	4,224	-	4,224
Electric Motor Digester Pump	30003	85008	0153	8,271	-	8,271
ABB AC-VFD Drive Station	30003	85008	0154	5,605	-	5,605
AC-VFD Spray Water Pump Drive	30003	85008	0155	8,801	-	8,801
Electric Motor Spray Water Pum	30003	85008	0156	16,000	-	16,000
Pressure Tank Bladder	30003	85008	0157	53	-	53
2nd Clarifier 1 & 2 Drivers	30003	85008	0176	420,580	-	420,580
AMT 4" Trash Pump	30003	85008	0177	12,900	-	12,900
DeZURIK FlangedKnife GateValve	30003	85008	0178	20,640	-	20,640
Panel Aluminum Backflow Preven	30003	85008	0179	7,500	-	7,500
Golden Anderson 10" checkvalve	30003	85008	0180	8,000	8,000	-
Ceramic tile floors in Lab	30003	85008	0181	44,000	-	44,000
50 Gallon 2nd Containment tank	30003	85008	0211	12,500	-	12,500
Spectrophotometer	30003	85008	0212	7,000	7,000	-
Aeration Diffuser System	30003	85008	0213	30,500	30,500	-
Vehicles	30003	85009		603,177	-	603,177

City of Slidell
2026 Adopted Budget
Utilities Fund Capital Projects (continued)

2025 Budget Rollover

Account Description	Org	Obj	Project	2025 Budget	Expended as of 02.19.25	Available as of 02.19.25
Sewer Cleaner Flush Truck	30003	85009	0158	\$ 210,000	\$ -	\$ 210,000
Basin Cleaner Truck (VacTruck)	30003	85009	0214	600,000	-	600,000
I & I Rehab	30003	85015		547,700	-	547,700
Water Annual Maintenance	30003	85016		477,200	-	477,200
Sewer Annual Maintenance	30003	85017		656,273	-	656,273
Generator	30003	85023		48,639	-	48,639
Safety Light Bars	30003	85025		21,905	-	21,905
Sewer Lift Station Upgrades	30003	85027		700,000	-	700,000
Sewer LS Upgrades 312,252,202	30003	85027	0160	112,133	-	112,133
Undesignated	30003	85999		54,905	-	54,905
Issuance DEQ18	30052	69050		10,602	-	10,602
WWTP DEQ18	30052	69051		197,450	-	197,450
Lift Station DEQ18	30052	69052		351,065	-	351,065
Project Mgmt DEQ18	30052	69053		28,675	-	28,675
Contingency DEQ18	30052	69054		87,820	-	87,820
Professional Services	30550	62059		200,000	-	200,000
				\$ 16,913,374	\$ 174,113	\$ 16,739,262

City of Slidell
2026 Adopted Budget
Airport Fund Capital Projects

Airport capital projects are accounted for in the Airport Fund. No new capital projects have been allocated for fiscal year 2025. The City is currently working with DOTD and FAA on additional funding that may be available for the Airport to accomplish the Airport's five year capital plan and will update the budget once acquired.

2025 Budget Rollover

<u>Account Description</u>	<u>Org</u>	<u>Obj</u>	<u>Project</u>	<u>2025 Budget</u>	<u>Expended as of 02.19.25</u>	<u>Available as of 02.19.25</u>
Res Operating Reserve	31319	00101		\$ 115,278	\$ -	\$ 115,278
Survey Work	31319	08901		4,482	-	4,482
31 Undesignated	31319	51912		5,677	-	5,677
Building Improvements	31319	85004		1,541	-	1,541
Hangar 14 Improvements	31319	85004	0159	23,210	966	22,244
Hangar 14 Repairs	31319	85004	0195	30,000	-	30,000
Land Improvements	31319	85005		3,982	193	3,789
Airfield Lighting Upgrades	31319	85005	0133	55,802	-	55,802
Taxilane Widening & Overlay	31319	85005	0134	97,640	14,712	82,928
Machinery & Equipment	31319	85008		4,096	-	4,096
Undesignated	31319	85999		17,400	-	17,400
Airport Master Plan Study	31319	05825		4,000	-	4,000
Obstructions Ph2	31319	80617		135,289	576	134,713
Taxiway Reconstruction	31319	98608		329,948	32,210	297,738
				<u>\$ 828,345</u>	<u>\$ 48,657</u>	<u>\$ 779,688</u>

5 Year Capital Improvement Plan (CIP)

Slidell Airport (KASD) Slidell, LA

CIP START YEAR: 2025

\$138,141	2022 NPE (Expires FY25)
\$150,000	2023 NPE (Expires FY26)
\$150,000	2024 NPE (Expires FY27)
\$150,000	Estimated NPE (for planning through 2030)

\$179,000	2022 AIG (Expires FY25)
\$292,000	2023 AIG (Expires FY26)
\$292,000	2024 AIG (Expires FY27)
\$292,000	2025 AIG (for planning through 2026)

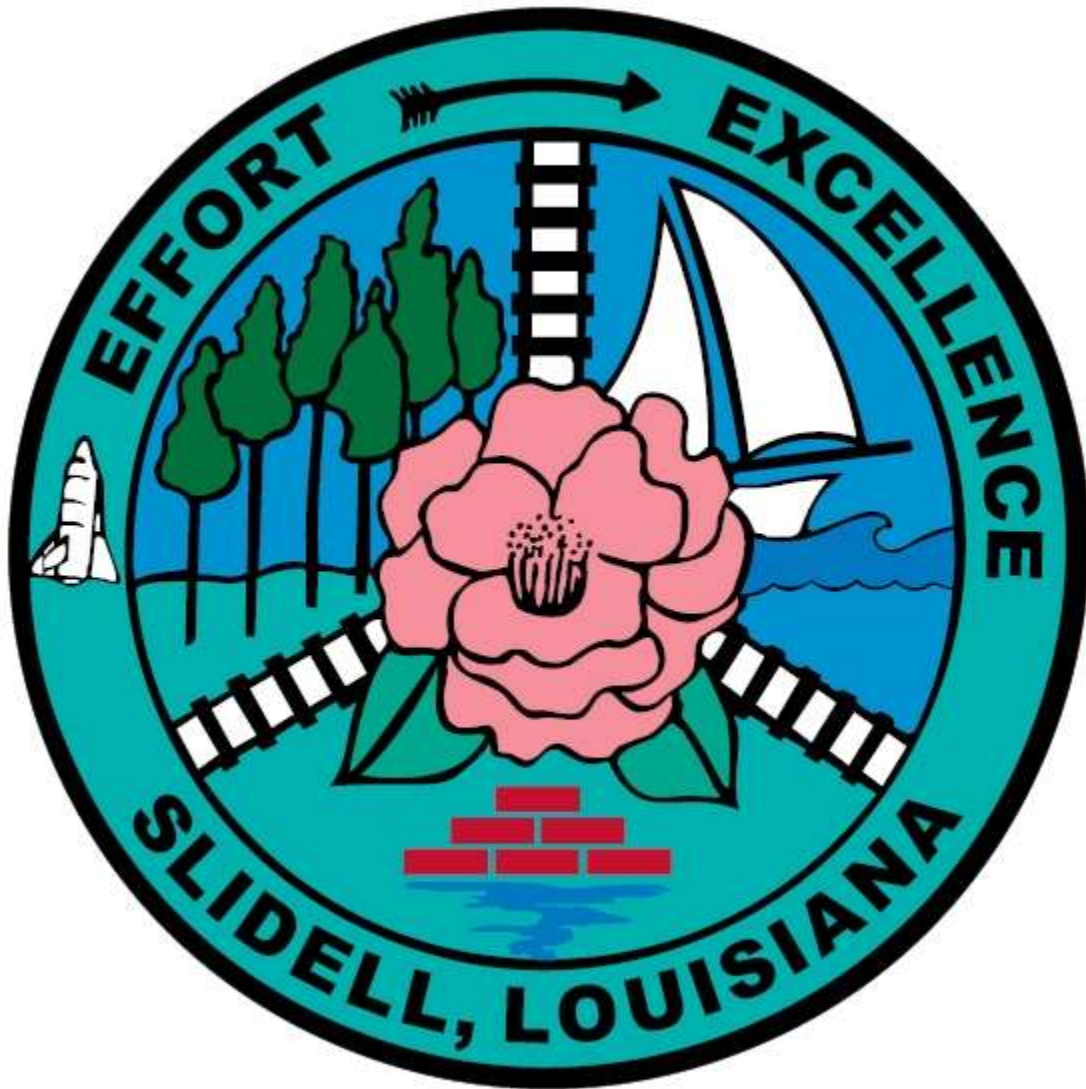
Highlighted Box Indicates Local Match by Sponsor

Fed FY	Available		Funding Source	ODO Project Component/Phase	Estimated Cost	Funding Plan						
	NPE	AIG				NPE	AIG	Additional AIP	Other	Match		
2025	\$468,141	\$584,000	State	Transmission Line Servitude Clearing & Grubbing	\$750,000							
			BIL	Runway Connector Realignment PH 1 (Design)	\$80,000		\$72,000			\$750,000	\$8,000	
			BIL	Runway Sealcoat & Remarking - PH 2 (Construction)	\$350,000		\$315,000				\$35,000	
			AIP	Apron & Taxiway Sealcoat & Remarking PH I (Design)	\$75,000	\$67,500					\$7,500	
			State	Terminal Apron Expansion PH 1 (Design)	\$95,000					\$95,000		
				Total = \$1,052,141								
	\$400,641	\$197,000	Remaining Funds		2026 Annual Subtotals:	\$1,350,000	\$387,000			\$852,500		\$43,000
2026	\$550,641	\$489,000	State	Runway 18 Land Acquisition and Clearing	\$500,000					\$500,000		
			AIP	Apron & Taxiway Sealcoat & Remarking PH II (Construction)	\$400,000	\$360,000					\$40,000	
			AIP	Runway 18 Obstruction Survey	\$150,000	\$135,000					\$15,000	
			State	Hangar Taxiway Access Development	\$300,000					\$300,000		
			BIL	Runway Connector Realignment PH 2 (Construction)	\$600,000		\$489,000				\$60,000	
				Total = \$1,039,641								
	\$55,641		Remaining Funds		2027 Annual Subtotals:	\$1,950,000	\$489,000			\$800,000		\$115,000
2027	\$205,641	\$292,000	BIL	Runway 18 Threshold Recovery	\$200,000		\$180,000				\$20,000	
			State	Terminal Apron Expansion PH 2 (Construction)	\$800,000					\$800,000		
			State	T-Hangar Apron Development PH 1 (Design)	\$98,000					\$98,000		
				Total = \$497,641								
	\$205,641	\$112,000	Remaining Funds		2028 Annual Subtotals:	\$1,098,000	\$180,000			\$898,000		\$20,000
2028	\$355,641	\$404,000	AIP	Runway 18/36 and Taxiway Rehabilitation (Design)	\$150,000		\$135,000				\$75,000	
			AIP	Runway 18/36 and Parallel Taxiway Extension PH 1 (PER)	\$90,000		\$81,000				\$9,000	
			State	T-Hangar Apron Development PH 2 (Construction)	\$1,000,000					\$1,000,000		
				Total = \$759,641								
	\$355,641	\$188,000	Remaining Funds		2029 Annual Subtotals:	\$1,240,000	\$216,000			\$1,000,000		\$84,000
2029	\$505,641	\$188,000	AIP	Runway 18/36 and Taxiway Rehabilitation (Construction)	\$700,000	\$505,641					\$60,000	
			BIL	Runway 18/36 and Taxiway Rehabilitation (Construction)	\$134,359		\$120,923				\$13,436	
			BIL	Runway 18/36 and Parallel Taxiway Extension PH 2 (Environmental)	\$150,000		\$135,000				\$15,000	
				Total = \$693,641								
			Remaining Funds		2029 Annual Subtotals:	\$984,359	\$255,923				\$88,435	
				5 Year CIP Totals:	\$8,927,450	\$832,500	\$1,272,000			\$6,002,416	\$424,534	

SPONSOR SIGNATURE: _____

DATE: _____

**Proprietary Funds
2026 Adopted Budget**



Proprietary Funds 2026 Adopted Budget

Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private business enterprise – where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or where the governing body has decided that periodic determination of revenues earned, expenses incurred and /or net income is appropriate for capital maintenance, public policy, management control, accountability or other purposes. The following are the City’s Enterprise Funds:

1. The Utility Fund accounts for the operations of the water and sewerage systems and the solid waste disposal system. The following departments are included in the Utility Fund:
 - Utilities Administration/ Billing department
 - Wastewater Treatment
 - Wastewater Collection
 - Water Maintenance

2. The Airport Fund accounts for operations of the Slidell Municipal Airport.

Internal Service Funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies, or to other governments, on a cost-reimbursement basis. The following is the City’s Internal Service Fund:

1. Self-Insurance fund accounts for monies accumulated to provide automobile, general liability and workers’ compensation run off activities for which the City is self-insured.

City of Slidell
Utilities Fund
Statement of Revenues, Expenditures, and Changes in Fund Balance

	<u>Actual 2023</u>	<u>Actual 2024</u>	<u>Budget 2025</u>	<u>Proposed 2026</u>	<u>Adopted 2026</u>
Revenues					
Ad valorem taxes	\$ 2,564,565	\$ 2,673,292	\$ 2,503,000	\$ 2,765,000	\$ 2,765,000
Intergovernmental revenues	34,160	-	-	-	-
Charges for services	11,505,432	12,015,779	12,608,000	12,958,000	12,958,000
Other revenues	3,737	446,606	2,500	2,500	2,500
Total revenues	<u>14,107,894</u>	<u>15,135,677</u>	<u>15,113,500</u>	<u>15,725,500</u>	<u>15,725,500</u>
Expenditures					
Utilities administration	4,443,872	4,725,284	6,104,593	6,360,707	6,360,707
Wastewater treatment	1,651,197	1,718,599	2,019,399	2,062,903	2,062,903
Wastewater collection	927,853	1,228,636	1,510,517	1,579,683	1,579,683
Water maintenance	1,876,222	2,093,085	2,445,117	2,600,485	2,600,485
Capital outlay (depreciation)	2,484,171	2,765,906	16,913,374	549,040	549,040
Other (Change in Net Liabilities)	(963,742)	1,015,186	-	-	-
Debt service	-	-	1,229,000	1,236,472	1,236,472
Total expenditures	<u>10,419,573</u>	<u>13,546,696</u>	<u>30,222,000</u>	<u>14,389,290</u>	<u>14,389,290</u>
Excess (deficiency) of revenues over expenditures	3,688,321	1,588,981	(15,108,500)	1,336,210	1,336,210
Other financing sources (uses)					
Transfer in	31,225	3,392,193	197,525	-	-
Transfer out	<u>(1,531,571)</u>	<u>(1,266,108)</u>	<u>(1,090,519)</u>	<u>(1,336,210)</u>	<u>(1,336,210)</u>
Total other financing sources (uses)	<u>(1,500,346)</u>	<u>2,126,085</u>	<u>(892,994)</u>	<u>(1,336,210)</u>	<u>(1,336,210)</u>
Net change in fund balance	2,187,975	3,715,066	(16,001,494)	-	-
Fund balance, beginning of year	<u>64,030,918</u>	<u>66,218,893</u>	<u>69,933,959</u>	<u>53,932,465</u>	<u>53,932,465</u>
Fund balance, end of year	<u>\$ 66,218,893</u>	<u>\$ 69,933,959</u>	<u>\$ 53,932,465</u>	<u>\$ 53,932,465</u>	<u>\$ 53,932,465</u>

City of Slidell
2026 Adopted Budget
Utility Fund - Utilities Administration

Department Description:

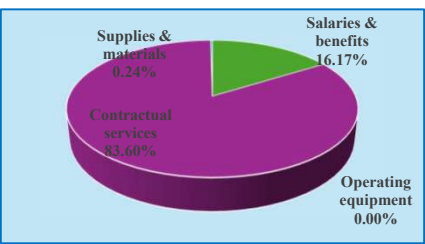
The Utility administration provides continuous guidance, support, and counsel to the water production and wastewater collection teams so as to maximize overall efficiency and ensure uniform observance of general administrative guidelines.

Utility Billing, as a finance department, serves as the central location for utility billings. This office strives on ensuring superior customer service while providing definitive communications and collection efforts.

Performance Measure Highlights:

Objective	Measures	Actual 2024	Estimated 2025	Target 2026
<i>Strategic Planning: Well-Managed Government</i>				
To increase the efficiency of the utility billing by implementing real time bill pay	Percentage completed	<i>New measurement</i>	15%	25%
To decrease costs by implementing paperless billing	Number of Accounts	<i>New measurement</i>	816	1,816
Maintain low-cost collections	Cost of curbside collections per month	13.52	20.25	20.84
Promote the City's customer focused approach	Overall customer satisfaction	<i>New measurement</i>	>80%	>85%
To establish and maintain accounts:	Number of water accounts	11,297	11,300	11,300
	New meter connections	255	300	300
	Old meter change out	11,000	150	0
	Daily average consumption of water	2.9	2.9	3.0
	Number of sewer accounts	10,952	11,000	11,000
	Daily average consumption of treated wastewater	2.7	2.7	2.8

Expenditure Summary:	Actual 2023	Actual 2024	Budget 2025	Proposed 2026	Adopted 2026
Salaries & benefits	\$ 814,797	\$ 866,411	\$ 971,919	\$ 1,028,287	\$ 1,028,287
Contractual services	3,619,856	3,847,045	5,117,674	5,317,420	5,317,420
Supplies & materials	9,219	11,828	15,000	15,000	15,000
Operating equipment	-	-	-	-	-
Repairs & maintenance	-	-	-	-	-
Total Expenditures	\$ 4,443,872	\$ 4,725,284	\$ 6,104,593	\$ 6,360,707	\$ 6,360,707



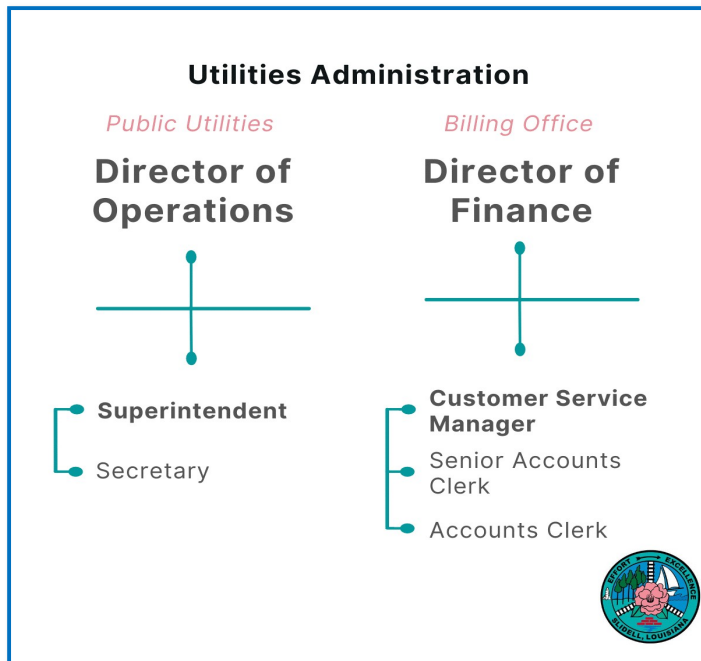
City of Slidell
2026 Adopted Budget
Utility Fund - Utilities Administration (continued)

Budget Highlights:

The proposed 2026 budget includes two step increase (1.5% per step) totaling 3% adjustment for all municipal employees. Additionally, the City's retirement contribution has decreased from 29.50% to 28.00%, while health benefit costs are estimated to increase by 10%. Contractual services increased by \$199,746 or 3.90% due to a 10% budgeted increase to property insurance and an increase to garbage collections. The average garbage count has increased by 9 accounts while CPI was assessed at 2.9% to the cost per can beginning January 1, 2026. This has resulted in an increase of \$8,474 or an annually cost of \$101,691. No other significant variances noted.

Personnel Summary:	Actual 2023	Actual 2024	Budget 2025	Proposed 2026	Adopted 2026	Grade	Min	Mid	Max
Classified									
Superintendent	1	1	1	1	1	21	66,252	84,073	106,687
Utility Billing and Revenue Manager	1	1	1	1	1	14	47,084	59,749	75,820
Utility Lead	1	1	1	1	1	11	40,673	51,613	65,496
Senior Accounts Clerk	1	1	1	1	1	9	36,891	46,815	59,407
Accounts Clerk II	1	1	1	1	1	5	30,351	38,515	48,874
Secretary	1	1	1	1	1	5	30,351	38,515	48,874
Accounts Clerk I	1	1	1	1	1	2	26,218	33,270	42,220
Total	7	7	7	7	7				

Utility Administration Organizational Chart:



City of Slidell
2026 Adopted Budget
Utilities Fund - Wastewater Treatment

Department Description:

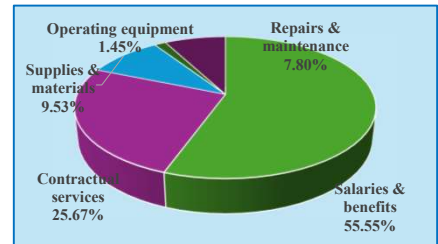
The mission is to provide high-quality wastewater treatment services to the public health of the citizens of Slidell and the environment, to meet and/or exceed regulatory compliance, and apply sound attention to the future infrastructure needs of the City of Slidell. It is the daily goal of the Wastewater Treatment Division to be a responsive, creative, and flexible team involved with, and achieving excellence for our community in a positive working environment.

Performance Measure Highlights:

Objective	Measures	Actual 2024	Estimated 2025	Target 2026
<i>Strategic Planning: Well-Managed Government</i>				
Promote customer safety by preventing untreated or improperly treated sewerage being discharged into the environment	Percentage of applicable requirements met for LDEQ	99% Compliance	99% Compliance	100% Compliance
To obtain and maintain appropriate certificates	Number of certificates	30	40	44

<i>Strategic Planning: Transportation and Infrastructure</i>				
Improvements to wastewater treatment plant:				
Aeration Tank Cleaning	Percentage completed	0%	60%	100%
Replace RAS Mag Meters	Percentage completed	0%	50%	100%
Rebuild Bar Screen at EQ Tank	Percentage completed	0%	0%	100%
Rebuild Effluent Pumps	Percentage completed	0%	0%	25%
Repair and line Treatment Plant Manholes	Percentage completed	0%	0%	50%
New Structure and Aeration Blowers	Percentage completed	0%	0%	50%
Replace Lab Building Floor	Percentage completed	0%	100%	100%
Paint Diesel Fuel Tank	Percentage completed	0%	50%	100%
Rebuild Belt Filter Press	Percentage completed	0%	100%	100%
Seal & replace Maintenance Building Roof	Percentage completed	0%	75%	100%
Replace Secondary Clarifier Drivers	Percentage completed	0%	100%	100%

Expenditure Summary:	Actual 2023	Actual 2024	Budget 2025	Proposed 2026	Adopted 2026
Salaries & benefits	\$ 952,395	\$ 976,105	\$ 1,113,664	\$ 1,145,878	\$ 1,145,878
Contractual services	453,803	437,553	526,710	529,500	529,500
Supplies & materials	118,241	149,336	188,025	196,525	196,525
Operating equipment	28,212	24,432	30,000	30,000	30,000
Repairs & maintenance	98,546	131,173	161,000	161,000	161,000
Total Expenditures	\$ 1,651,197	\$ 1,718,599	\$ 2,019,399	\$ 2,062,903	\$ 2,062,903



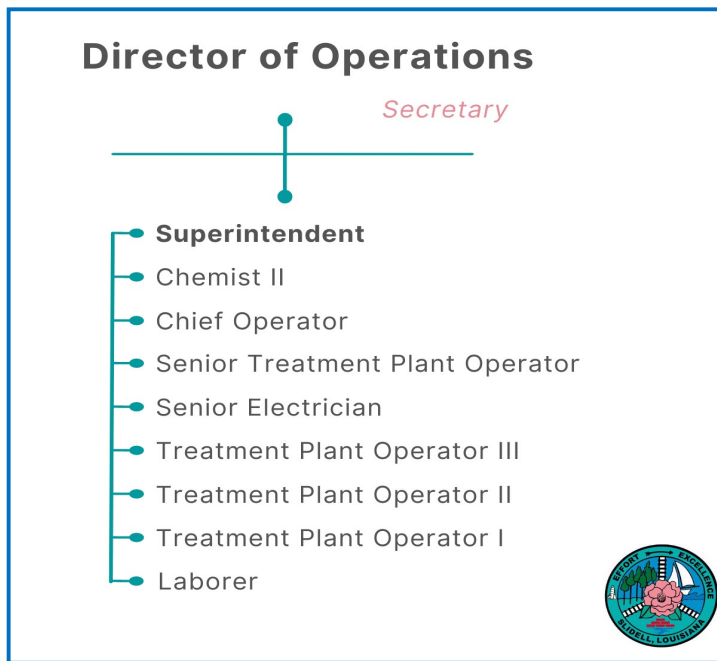
Budget Highlights:

The proposed 2026 budget includes two step increase (1.5% per step) totaling 3% adjustment for all municipal employees. Additionally, the City's retirement contribution has decreased from 29.50% to 28.00%, while health benefit costs are estimated to increase by 10%. Supplies and materials increased by \$8,500 or 4.52% due to an increase in the cost of chemicals. No other significant variances noted.

City of Slidell
2026 Adopted Budget
Utilities Fund - Wastewater Treatment (continued)

<i>Personnel Summary:</i>	Actual 2023	Actual 2024	Budget 2025	Proposed 2026	Adopted 2026	Grade	Min	Mid	Max
Classified									
Superintendent	1	1	1	1	1	21	66,252	84,073	106,687
Chief Operator	1	1	1	1	1	17	54,506	69,167	87,772
Chemist II	1	1	1	1	1	14	47,084	59,749	75,820
Senior Treatment Plant Operator	3	2	4	3	3	9	36,891	46,815	59,407
Senior Electrician	1	1	1	1	1	11	40,673	51,613	65,496
Treatment Plant Operator III	-	-	-	1	1	8	35,135	44,858	56,578
Treatment Plant Operator II	-	-	-	-	-	5	30,351	38,515	48,874
Treatment Plant Operator I	2	2	2	2	2	2	26,218	33,270	42,220
Secretary	1	1	1	1	1	5	30,351	38,515	48,874
Laborer	1	1	1	1	1	1	24,970	31,686	40,209
Total	11	10	12	12	12				

Wastewater Treatment Organizational Chart:



City of Slidell
2026 Adopted Budget
Utilities Fund - Wastewater Collection

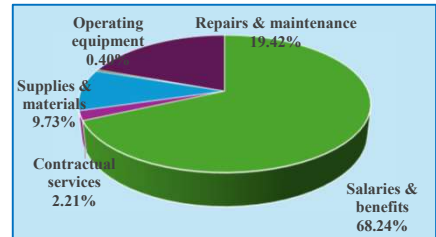
Department Description:

The Department of Utilities Sewer division has the primary responsibility for meeting & maintaining the requirements of our citizens/customers, LDEQ, and EPA. To respond promptly to the request of any wastewater issues. To financially conserve expenses, maintain 105 Lift Stations, certified operators' recertification, maintain security, provide wastewater services that meet or exceed regulatory requirements, maintain and inspect 2,664 manholes, 166 miles of sewer lines, and approximately 12,000 customer connections.

Performance Measure Highlights:

Objective	Measures	Actual 2024	Estimated 2025	Target 2026
<i>Strategic Planning: Well-Managed Government</i>				
	Percentage of applicable requirements met for the Safe Drinking Water Act	100% Compliance	100% Compliance	100% Compliance
Promote customer safety through the delivery of clean water				
To obtain and maintain appropriate certificates	Number of certificates	23	26	30
<i>Strategic Planning: Transportation and Infrastructure</i>				
Improvements to the capacity and quality of Wastewater Infrastructure:				
Rehabilitation of lift station fencing	Percentage completed	85%	95%	100%
Lift Station pump upgrades	Percentage completed	60%	85%	100%
SCADA upgrade to existing SCADA at sewer lift stations	Percentage completed	100%	100%	100%
SCADA install to all sewer lift stations	Percentage completed	100%	100%	100%
Improve lift station lighting & security	Percentage completed	60%	90%	100%
Improve sewer manholes	Percentage completed	35%	60%	100%
Rehabilitate lift station structures	Percentage completed	65%	90%	95%
Rehabilitate/Replace sewer lines for bypass	Percentage completed	60%	80%	90%
Improvements to wastewater lines	Percentage completed	20%	50%	65%

Expenditure Summary:	Actual 2023	Actual 2024	Budget 2025	Proposed 2026	Adopted 2026
Salaries & benefits	\$ 608,576	\$ 881,987	\$ 1,037,017	\$ 1,087,833	\$ 1,087,833
Contractual services	8,250	13,615	33,000	33,350	33,350
Supplies & materials	127,712	101,571	143,000	143,000	143,000
Operating equipment	4,243	3,480	6,000	6,000	6,000
Repairs & maintenance	179,072	227,983	291,500	309,500	309,500
Total Expenditures	\$ 927,853	\$ 1,228,636	\$ 1,510,517	\$ 1,579,683	\$ 1,579,683



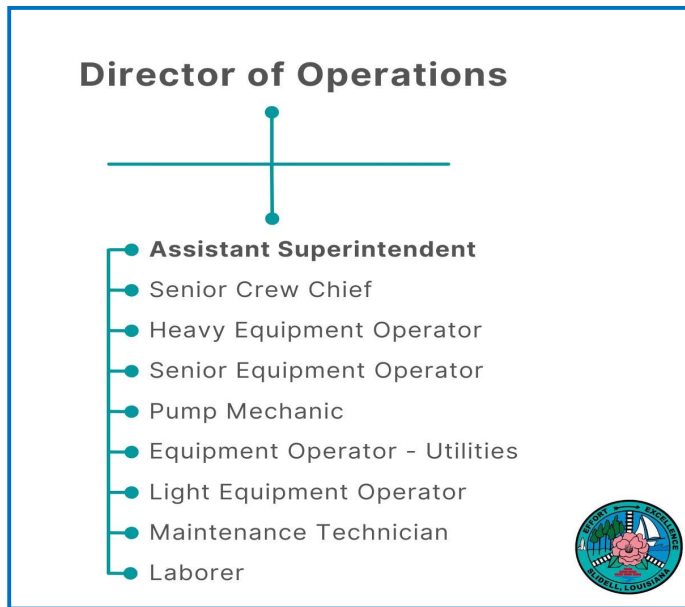
Budget Highlights:

The proposed 2026 budget includes two step increase (1.5% per step) totaling 3% adjustment for all municipal employees. Additionally, the City's retirement contribution has decreased from 29.50% to 28.00%, while health benefit costs are estimated to increase by 10%. Repairs and maintenance increased by \$18,000 or 6.17% due to aging infrastructure primarily associated with lift stations. No other significant variances noted.

City of Slidell
2026 Adopted Budget
Utilities Fund - Wastewater Collection (continued)

Personnel Summary:	Actual 2023	Actual 2024	Budget 2025	Proposed 2026	Adopted 2026	Grade	Min	Mid	Max
Classified									
Assistant Superintendent	1	1	1	1	1	19	60,092	76,256	96,768
Senior Crew Chief	1	1	1	1	1	15	49,438	62,736	79,611
Heavy Equipment Operator	1	1	1	1	1	10	38,736	49,155	62,378
Senior Equipment Operator	2	2	3	3	3	9	36,891	46,815	59,407
Pump Mechanic	-	1	1	1	1	6	31,868	40,440	51,318
Equipment Operator - Utilities	1	1	2	2	2	6	31,868	40,440	51,318
Light Equipment Operator	1	1	1	1	1	4	28,905	36,681	46,547
Maintenance Technician	3	2	3	3	3	2	26,218	33,270	42,220
Laborer	1	1	1	1	1	1	24,970	31,686	40,209
Total	11	11	14	14	14				

Wastewater Collection Organizational Chart:



City of Slidell
2026 Adopted Budget
Utilities Fund - Water Maintenance

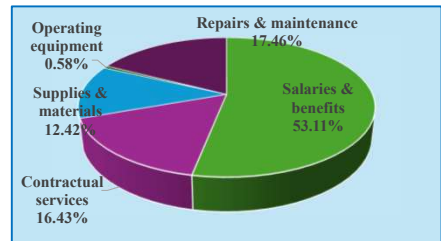
Department Description:

The Water Maintenance Division maintains infrastructure related to water production, treatment, and distribution. This includes 7 deep wells, 2 elevated towers, 3 ground storage tanks, approximately 1700 hydrants, and approximately 12,000 water meters. The Department mission is to provide safe reliable water to the citizens/customers of Slidell, with rigorous testing protocols to meet and exceed regulatory compliance, as well as providing redundant supply for fire protection. Water revenues are also sustained in the department with electronic data collection from associated water meters.

Performance Measure Highlights:

Objective	Measures	Actual 2024	Estimated 2025	Target 2026
<i>Strategic Planning: Well-Managed Government</i>				
	Percentage of applicable requirements met for the Safe Drinking Water Act	100%	100%	100%
Promote customer safety through the delivery of clean water	Drinking Water Act Compliance	100%	100%	100%
To obtain and maintain appropriate certificates	Number of certificates	48	52	55
<i>Strategic Planning: Transportation and Infrastructure</i>				
Improvements to the capacity and quality of Water Infrastructure:				
SCADA upgrade to all water wells	Percentage completed	75%	90%	100%
Maintenance/Upgrade buildings on water wells	Percentage completed	75%	90%	100%
Maintenance to fire hydrants	Percentage completed	45%	60%	100%
Rehabilitation of water well site & security fencing	Percentage completed	60%	80%	100%
Improve water well security lighting	Percentage completed	25%	60%	100%
Improve/add flushing locations & continue AWWA Program	Percentage completed	40%	65%	100%
Rehabilitate water well tank, towers & structures	Percentage completed	75%	100%	100%
Loop water lines to eliminate dead ends	Percentage completed	25%	40%	100%
Maintenance done on water meters & boxes	Percentage completed	80%	90%	100%
Improve/Update meter reading system	Percentage completed	80%	95%	100%
Change out registers due to weak batteries	Percentage completed	80%	95%	100%
Replace any goose necks found in system	Percentage completed	50%	75%	100%
Water valves exercised, maintained, and located	Percentage completed	35%	60%	100%
Water lines located and GIS updated	Percentage completed	45%	60%	100%

Expenditure Summary:	Actual 2023	Actual 2024	Budget 2025	Proposed 2026	Adopted 2026
Salaries & benefits	\$ 899,070	\$ 1,102,525	\$ 1,219,617	\$ 1,381,185	\$ 1,381,185
Contractual services	360,644	314,240	434,250	427,300	427,300
Supplies & materials	303,356	309,221	322,250	323,000	323,000
Operating equipment	10,171	11,869	15,000	15,000	15,000
Repairs & maintenance	302,981	355,230	454,000	454,000	454,000
Total Expenditures	\$ 1,876,222	\$ 2,093,085	\$ 2,445,117	\$ 2,600,485	\$ 2,600,485



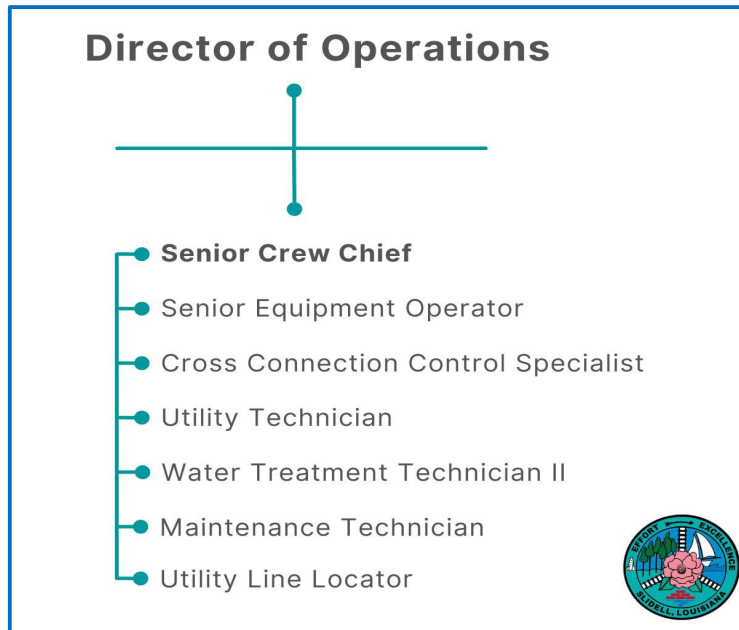
Budget Highlights:

The proposed 2026 budget includes two step increase (1.5% per step) totaling 3% adjustment for all municipal employees. Additionally, the City's retirement contribution has decreased from 29.50% to 28.00%, while health benefit costs are estimated to increase by 10%. The City has added a senior crew chief, addressing a critical operational need. No other significant variances noted.

City of Slidell
2026 Adopted Budget
Utilities Fund - Water Maintenance (continued)

<i>Personnel Summary:</i>	Actual 2023	Actual 2024	Budget 2025	Proposed 2026	Adopted 2026	Grade	Min	Mid	Max
Classified									
Senior Crew Chief	2	2	2	3	3	15	49,438	62,736	79,611
Senior Equipment Operator	1	1	2	2	2	9	36,891	46,815	59,407
Utility Line Locator	-	-	-	2	2	9	36,891	46,815	59,407
Cross Connection Control Specialist	1	1	1	1	1	9	36,891	46,815	59,407
Utility Technician	3	3	3	3	3	7	33,462	42,462	53,884
Water Treatment Technician II	2	2	2	2	2	5	30,351	38,515	48,874
Maintenance Technician	4	4	5	3	3	2	26,218	33,270	42,220
Total	13	13	15	16	16				

Wastewater Maintenance Organizational Chart:



City of Slidell
Airport Fund
Statement of Revenues, Expenditures, and Changes in Fund Balance

	<u>Actual 2023</u>	<u>Actual 2024</u>	<u>Budget 2025</u>	<u>Proposed 2026</u>	<u>Adopted 2026</u>
Revenues					
Intergovernmental revenues	\$ 66,479	\$ 176,292	\$ 469,237	\$ -	\$ -
Charges for services	1,271,608	1,011,590	1,144,100	1,069,100	1,069,100
Other revenues	7,696	36,586	1,925	1,925	1,925
Total revenues	<u>1,345,783</u>	<u>1,224,468</u>	<u>1,615,262</u>	<u>1,071,025</u>	<u>1,071,025</u>
Expenditures					
Salaries and benefits	266,467	269,615	317,477	358,609	358,609
Contractual services	140,675	134,231	170,395	176,400	176,400
Supplies and materials	747,927	585,573	672,415	588,200	588,200
Operating equipment	2,063	3,170	4,000	4,000	4,000
Repairs & maintenance	43,470	39,372	48,400	48,300	48,300
Capital outlay (depreciation)	445,363	480,265	828,345	-	-
Other (Change in Net Liabilities)	(349,001)	19,534	-	-	-
Total expenditures	<u>1,296,964</u>	<u>1,531,760</u>	<u>2,041,032</u>	<u>1,175,509</u>	<u>1,175,509</u>
Excess (deficiency) of revenues over expenditures	48,819	(307,292)	(425,770)	(104,484)	(104,484)
Other financing sources (uses)					
Transfer in	-	47,023	66,662	104,484	104,484
Total other financing sources (uses)	<u>-</u>	<u>47,023</u>	<u>66,662</u>	<u>104,484</u>	<u>104,484</u>
Net change in fund balance	48,819	(260,269)	(359,108)	-	-
Fund balance, beginning of year	4,066,201	4,115,020	3,854,751	3,495,643	3,495,643
Fund balance, end of year	<u>\$ 4,115,020</u>	<u>\$ 3,854,751</u>	<u>\$ 3,495,643</u>	<u>\$ 3,495,643</u>	<u>\$ 3,495,643</u>

**City of Slidell
2026 Adopted Budget
Airport Fund**

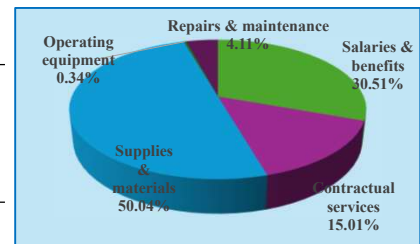
Department Description:

Progressively improve & maintain Slidell Airport infrastructure to maximize amenities and marketability to aid in commerce for the City of Slidell. Assure compliance with all FAA, DOTD, EPA and DEQ regulations. Coordinate and administer federal and state grants for airport improvements. Oversee day-to-day operations and maintenance.

Performance Measure Highlights:

Objective	Measures	Actual 2024	Estimated 2025	Target 2026
<i>Strategic Planning: Public Health and Safety</i>				
Upgrade Lighting to LED (NAVAIDS)	Percentage completed	0%	50%	100%
<i>Strategic Planning: Transportation and Infrastructure</i>				
Obstruction Mitigation Runway 18 Approach Phase II (Land Acquisition)	Percentage completed	40%	60%	100%
Runway 18 Approach Obstruction Mitigation (Wetlands)	Percentage completed	90%	100%	100%
Aviation Fuel System Rehabilitation Phase 2 - Construction (Jet Tank)	Percentage completed	20%	100%	100%
Signage for Terminal Building - Terminal side & Parking Lot side	Percentage completed	0%	0%	100%
Aviation Fuel System Rehabilitation - Avgas Tank, removal UST, pad at fuel farm	Percentage completed	0%	75%	100%
Taxi lane Widening & Overlay	Percentage completed	25%	75%	100%
Taxi lane Pavement Reconstruction	Percentage completed	100%	100%	0%
Fence line spraying	Percentage completed	0%	0%	10%
Camera System to include: Terminal Building, Airport Grounds, Main Gate (all inclusive)	Percentage completed	10%	90%	100%
Edge Runway & Taxiway to prevent damages	Percentage completed	0%	0%	100%
Signage for Terminal Building - Terminal side & Parking Lot side	Percentage completed	0%	95%	100%
Runway Sealcoat and Remarking (Construction)	Percentage completed	0%	90%	100%

Expenditure Summary:	Actual 2023	Actual 2024	Budget 2025	Proposed 2026	Adopted 2026
Salaries & benefits	\$ 266,467	\$ 269,615	\$ 309,977	\$ 358,609	\$ 358,609
Contractual services	140,675	134,231	172,895	176,400	176,400
Supplies & materials	747,927	585,573	670,415	588,200	588,200
Operating equipment	2,063	3,170	4,000	4,000	4,000
Repairs & maintenance	43,470	39,372	48,400	48,300	48,300
Total Expenditures	\$ 1,200,602	\$ 1,031,961	\$ 1,205,687	\$ 1,175,509	\$ 1,175,509



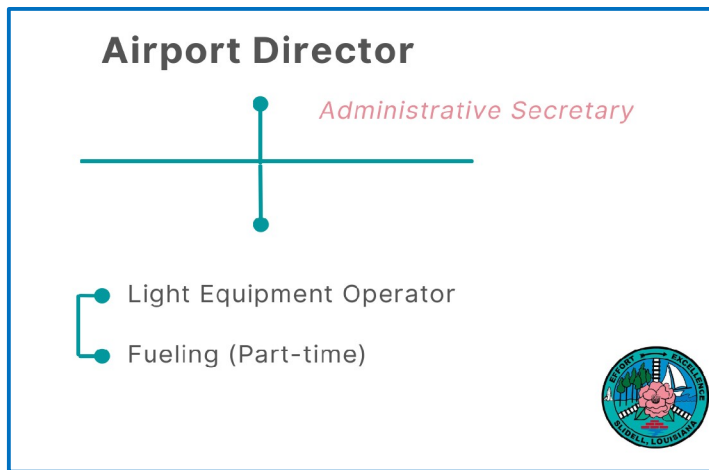
Budget Highlights:

The proposed 2026 budget includes two step increase (1.5% per step) totaling 3% adjustment for all municipal employees. Additionally, the City's retirement contribution has decreased from 29.50% to 28.00%, while health benefit costs are estimated to increase by 10%. Supplies and materials decreased by \$82,215 or 12.26% primarily due to a decrease in fuel prices when compared to prior year. Jet Fuel is budgeted at \$415,000 and Avgas is budgeted at \$155,000 in the current year. No other significant variances noted.

**City of Slidell
2026 Adopted Budget
Airport Fund (continued)**

Personnel Summary:	Actual 2023	Actual 2024	Budget 2025	Proposed 2026	Adopted 2026	Grade	Min	Mid	Max
Unclassified									
Airport Director	-	-	1	1	1	85	65,689	78,827	91,965
Airport Manager	1	1	-	-	-	81	44,867	53,840	62,813
Classified									
Administrative Secretary	1	1	1	1	1	9	36,891	46,815	59,407
Light Equipment Operator	1	1	1	1	1	4	28,905	36,681	46,547
Part-time									
Light Equipment Operator	1	1	1	1	1	4	28,905	36,681	46,547
Total	4	4	4	4	4				

Airport Organizational Chart:



City of Slidell
Self Insurance Fund
Statement of Revenues, Expenditures, and Changes in Fund Balance

	<u>Actual 2023</u>	<u>Actual 2024</u>	<u>Budget 2025</u>	<u>Proposed 2026</u>	<u>Adopted 2026</u>
Revenues					
Charges for services	\$ 1,250,303	\$ 1,290,900	\$ 1,290,900	\$ 502,740	\$ 502,740
Other revenues	133,712	318,253	275,000	275,000	275,000
Total revenues	<u>1,384,015</u>	<u>1,609,153</u>	<u>1,565,900</u>	<u>777,740</u>	<u>777,740</u>
Expenditures					
Salaries and benefits	466,939	587,598	668,760	714,660	714,660
Contractual services	680,383	1,595,748	1,496,942	686,200	686,200
Supplies and materials	5,090	3,993	3,000	3,000	3,000
Total expenditures	<u>1,152,412</u>	<u>2,187,339</u>	<u>2,168,702</u>	<u>1,403,860</u>	<u>1,403,860</u>
Excess (deficiency) of revenues over expenditures	231,603	(578,186)	(602,802)	(626,120)	(626,120)
Other financing sources					
Transfer in	<u>555,246</u>	<u>535,182</u>	<u>2,800</u>	<u>626,120</u>	<u>626,120</u>
Total other financing sources	<u>555,246</u>	<u>535,182</u>	<u>2,800</u>	<u>626,120</u>	<u>626,120</u>
Net change in fund balance	786,849	(43,004)	(600,002)	-	-
Fund balance, beginning of year	<u>2,177,359</u>	<u>2,964,208</u>	<u>2,921,204</u>	<u>2,321,202</u>	<u>2,321,202</u>
Fund balance, end of year	<u>\$ 2,964,208</u>	<u>\$ 2,921,204</u>	<u>\$ 2,321,202</u>	<u>\$ 2,321,202</u>	<u>\$ 2,321,202</u>

City of Slidell
2026 Adopted Budget
Self Insurance Fund - Risk Management

Department Description:

The mission of the Risk Management Department is to identify, reduce, transfer, and assume risk exposures for the City of Slidell governmental entity. Our current structure involves retaining risk through Self Insurance, participating in risk through various deductible and Self-Insured Retention policies, and transferring risk through various legal agreements and with insurance carriers. Our coverages are broad in scope and cover most insurable exposures as previously stated. Risk Management is also responsible for Group Benefits for our over 400 plus current and retired employees. This encompasses all benefits including future medical benefits for our retired employees. This program is administered through an outside administrator and the catastrophic risk is transferred to insurance carriers. Most of the program is self-funded which requires City of Slidell to accrue these liabilities on its balance sheet.

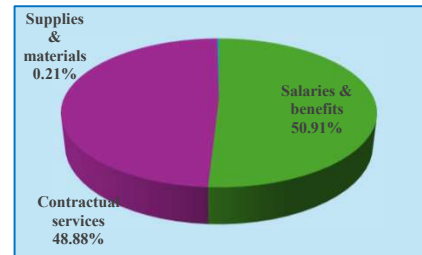
A proactive Loss and Safety philosophy helps to reduce mitigate and prevent losses to the City. Our aggressive management of claims also compliments the safety philosophy, which balances out our risk profile and department goals.

Performance Measure Highlights:

Objective	Measures	Actual 2024	Estimated 2025	Target 2026
<i>Strategic Planning: Public Health and Safety</i>				
Provide Health Insurance and Group Benefits to all employees and their family members:	Number of current employees with dependent group insurance	145	145	145
	Number of current employees with single group insurance	96	105	100
	Number of retired employees with dependent group insurance	36	44	40
	Number of retired employees with single group insurance	32	35	30
	Number of retirees/dependents on Humana Medicare Advantage	148	155	164
	Number of Long-Term Disability Claims	3	3	1
Maintain weekly meetings with the Finance Director to discuss loss history for Workers' Compensation, Public Liability, and Automobile Liability. Use statistical data to assist in risk evaluation:	Number of Workers' Compensation claims processed	42	45	30
	Number of General Liability claims processed	19	29	18
	Number of Automobile Liability claims processed	10	12	10
	Total dollar amount of Workers' Compensation payments (millions), net reinsurance reimbursements	1.147	0.850	0.650
Reduce the number of benefit claims by proactively monitoring and communicating with employees the necessity use of preventive healthcare as a way to eliminate future medical claims, promote regular health checkups to minimize loss time on the job:	Total dollar amount of prescription claims paid (Millions)	2.025	2.228	2.450
	Total dollar amount of medical claims paid (millions), net reinsurance reimbursements	2.987	3.2857	3.61427
	Number of catastrophic sick leave claims	1	1	0
	Number of life insurance claims paid	4	12	4

City of Slidell
2026 Adopted Budget
Self Insurance Fund - Risk Management (continued)

Expenditure Summary:	Actual 2023	Actual 2024	Budget 2025	Proposed 2026	Adopted 2026
Salaries & benefits	\$ 466,939	\$ 587,598	\$ 668,760	\$ 714,660	\$ 714,660
Contractual services	680,383	1,595,748	1,496,942	686,200	686,200
Supplies & materials	5,090	3,993	3,000	3,000	3,000
Operating equipment	-	-	-	-	-
Repairs & maintenance	-	-	-	-	-
Total Expenditures	\$ 1,152,412	\$ 2,187,339	\$ 2,168,702	\$ 1,403,860	\$ 1,403,860



Budget Highlights:

The proposed 2026 budget includes two step increase (1.5% per step) totaling 3% adjustment for all municipal employees. Additionally, the City's retirement contribution has decreased from 29.50% to 28.00%, while health benefit costs are estimated to increase by 10%. Salaries and benefits include vacation payout, retirement conversion cost, and retiree health insurance. Contractual services decreased by \$810,742 or 54.16% due to the City going fully insurance with a workers compensation policy (see Special Notes below). The City has set aside \$400,000 to pay claims in 2026 and \$200,000 to pay outside attorney fees.

Special Notes

The City is exposed to various risks of loss related to General liability, Auto liability, Cyber Liability, Aircraft Liability, Floods, and Workers' Compensation, Property and Group Health Benefits. Various suits and claims arising from personal injury and property damage, some for substantial amounts, are pending against the City, its insurers and others. In accordance with Statement of Financial Accounting Standards No. 5, the City's Internal Service Fund has provided for, in its financial statements, estimated losses from the aforementioned pending suits and claims based on the estimated ultimate cost of settling the claims, considering the effects of inflation, recent claim settlement trends and other social and economic factors, including the effects of specific incremental claim adjustment expenses, salvage and subrogation. The City believes the ultimate settlement costs will not materially exceed the amounts provided for the claims.

Under the City's limited risk management program, premiums are paid into the Internal Service Funds by all participating funds and are available to pay claims, claim reserves and administrative costs of the program. The total charge by the Internal Service Funds to the other funds is based on an actuarial method and adjusted over a reasonable period of time so that Internal Service Fund revenues and expenses are approximately equal.

Liabilities are reported when it is probable that a loss has occurred, and the amount of the loss can be reasonably estimated. Liabilities include an amount for claims that have been incurred but not reported (IBNRs). The liability for claims and judgments is reported in the Internal Service Funds.

Insurance coverage for the various loss risks related to general liability, auto liability, workers' compensation, property, group health, and various other liabilities is provided as described below:

General Liability – For the period July 1, 2024 to July 1, 2025, the City is self- insured for the first \$250,000 of each claim relating to general liability, with claims in excess thereof covered up to \$2,500,000 per claim with a \$10,000,000 aggregate. The City pays general liability claims in excess of \$2,500,000. Stop Loss Protection within the Self Insured Retention accumulate to \$910K, insurance will pay losses within the self insured retention up to \$1,000,000. Stop loss limits the amount the City will pay in a given year for total Self Insured Retention costs.

Automobile Liability – For the period July 1, 2024 to July 1, 2025, the auto liability self-insured retention is \$250,000, with claims in excess thereof covered up to \$2,500,000. Auto claims in excess of \$2,500,000 are paid by the City.

City of Slidell
2026 Adopted Budget
Self Insurance Fund - Risk Management (continued)

Special Notes (continued)

Workers' Compensation – For the period January 1, 2025 to January 1, 2026, the City is insured with Louisiana Workers' Compensation Corporation (LWCC)-first dollar policy with Liability limits of 1 million for bodily injury by accident or by disease.

Property Insurance – For the period July 1, 2024 to July 1, 2025, the City has maximum limits of \$55,000,000 that can be applied to losses to any building on the Statement of Values for Fire & Extended Perils (Excluding Wind/Hail). For the Peril of Wind and Hail, the maximum available limits are \$25,000,000. The deductibles apply as follows: Deductibles \$100,000 Per Occurrence for Property Damage and Time Element Combined; Named Windstorm Deductibles: 5% of the combined Property Damage Values at each building involved in the loss or damage in any one Occurrence, subject to a minimum deductible of \$100,000 in any one Occurrence; and All Other Wind and Hail Deductible: 2% of the combined Property Damage Values, at each building involved in the loss or damage in any one occurrence, subject to a minimum deductible of \$100,000 in any one occurrence.

Standalone Terrorism & Sabotage Insurance – For the period of July 1, 2024 to July 1, 2025, the City has scheduled limits for City-owned buildings. There is a \$10,000 deductible.

Boiler & Machinery Insurance – For the period July 1, 2024 to July 1, 2025, the City is self-insured for the first \$1,000. The limits of insurance are \$50,000,000.

Inland Marine coverage – For the period of July 1, 2024 to July 1, 2025, the City is self-insured for the first \$1,000 per occurrence with \$2,500 deductible . This policy covers machinery and equipment, communication equipment, electronic data processing systems, miscellaneous equipment, and blanket leased equipment.

Special Floater-Inland Marine Coverage – For the period July 1, 2024 to July 1, 2025, the City is self-insured for \$5,000 all perils except wind, \$10,000 all wind except named storms, and \$75,000 named storm deductible for win damages for radio tower and equipment. The Total Insurable Value is \$697,206.

Marina Liability – For the period of July 1, 2024, to July 1, 2025, the City has a limit of \$1,000,000/occurrence with \$2,000,000 aggregate with a \$2,500 deductible.

Crime Insurance – For the period of July 1, 2024, to July 1, 2025, the City has limits of \$500,000 for each claim of Employee Dishonesty and Forgery/Alteration, \$200,000 for Computer Fraud and Funds Transfer Fraud, and \$25,000 for Messenger Theft. There is a \$10,000 deductible for Employee Dishonesty and Forgery/Alteration and \$1,000 deductible for Computer Fraud, Funds Transfer Fraud, and Theft.

Cyber Liability – For the period of July 1, 2024, to July 1, 2025, the City a policy with several clauses including: 1. Cyber Incident Response with liability limits \$2,000,000 with has a deductible range up to \$25,000. 2. Cyber Crime with limit of liability up to \$250,000 with deductible ranges up to \$25,000. 3. System Damage and Business Interruption with limits of liability up to \$2,000,000 and deductible range up to \$25,000. 4. Network Security & Privacy Liability: with limit of liability \$2,000,000 with \$25,000 deductible. 5. Media Liability with limit of liability \$2,000, 000 and deductible of \$25,000. 6. Technology Errors and Omissions with \$100,000 limit of liability. and no deductible.

Drone-Aircraft Liability – For the period of August 24, 2024 to August 24 2025, the City has limits of \$1,000,000 per occurrence with no physical damage coverage.

Airport Liability – For the period of July 1, 2024 to July 1, 2025, the City has limits of \$1,000,000 per occurrence. There is a \$50,000 aircraft limit with a \$2,500 hangar keeper's deductible.

City of Slidell
2026 Adopted Budget
Self Insurance Fund - Risk Management (continued)

Special Notes (continued)

Group Medical Reinsurance – For the period of July 1, 2024, to July 1, 2025, the City has an \$80,000 Self Insured Retention on each covered individual on the City’s Self-Insured Medical Insurance. There is one individual with a \$250,000 SIR. The City has a 12/15 Stop Loss Contract.

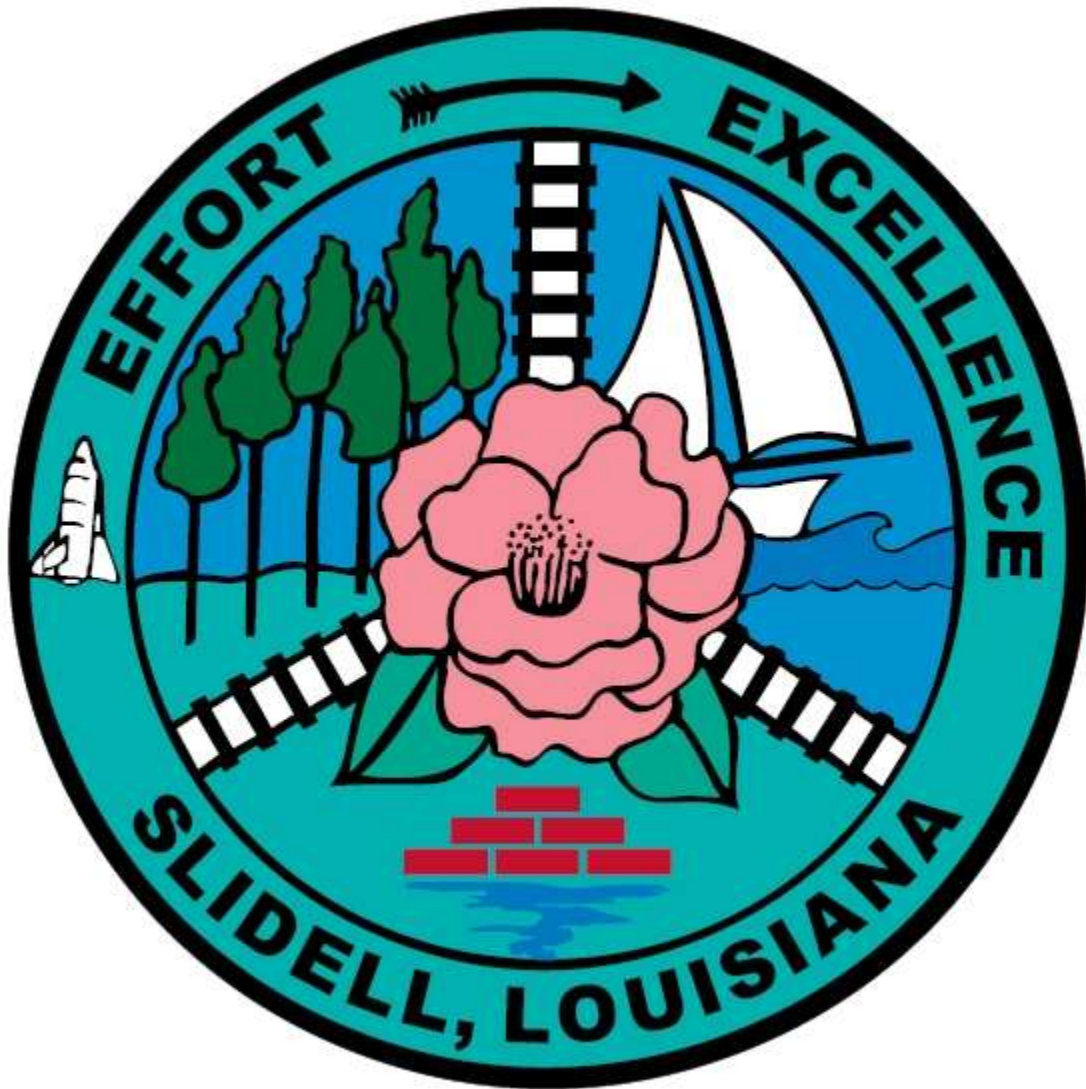
Flood – City of Slidell (COS) is insured through the National Flood Insurance Program, which covers 36 non-residential buildings located throughout city of Slidell, within the 70458 and 70460 zip codes. For budgeting purposes, the policy period for each of the 36 policies are divided throughout the Fiscal Year. Coverage type includes Building and Contents. Building coverage limit ranges from \$6,000 to the maximum of \$500,000. Contents coverage limit ranges from \$0 to the maximum of \$500,000. Coverage limits are set according to the property. For example, property location at 1701G Bayou Lane has the lowest Building coverage limit of \$4,000 with contents coverage limits \$0; in relation to the property located at 2045 2nd Street carries the maximum deductibles of \$500,000 for Building and Contents. Deductibles for Building and Contents range from \$0 to maximum of \$2,000. Deductible limits are set according to the property. For example, Fritchie Park Restroom carries a \$1,000 deductible for Building and \$0 deductible for Contents, whereas (COS) Wastewater Treatment Plant carries the maximum deductibles of \$2,000 for Building and Contents.

Personnel Summary:	Actual 2023	Actual 2024	Budget 2025	Proposed 2026	Adopted 2026	Grade	Min	Mid	Max
Classified									
Risk Insurance Manager	1	1	1	1	1	18	57,231	72,625	92,160
Risk Mgmt. Specialist	1	1	1	1	1	14	47,084	59,749	75,820
Total	2	2	2	2	2				

Risk Management Organizational Chart:



Summary Schedules
2026 Adopted Budget



**City of Slidell
Municipal Employee Pay Matrix
Clerical Employees (72 hour employees)**

Steps	Grade 1	Grade 2	Grade 3	Grade 4	Grade 5
	<i>General Clerk</i>	<i>Accounting Clerk I Warehouse Specialist</i>	<i>Permit Technician</i>	<i>Legal Clerk</i>	<i>Accounting Clerk II Code Enforcement Officer Grease Trap Inspector Human Resources Assistant Secretary</i>
1	\$ 24,969.60	\$ 26,218.08	\$ 27,528.98	\$ 28,905.43	\$ 30,350.70
2	25,344.14	26,611.35	27,941.92	29,339.01	30,805.97
3	25,724.31	27,010.52	28,361.05	29,779.10	31,268.05
4	26,110.17	27,415.68	28,786.46	30,225.79	31,737.08
5	26,501.82	27,826.91	29,218.26	30,679.17	32,213.13
6	26,899.35	28,244.32	29,656.53	31,139.36	32,696.33
7	27,302.84	28,667.98	30,101.38	31,606.45	33,186.77
8	27,712.38	29,098.00	30,552.90	32,080.55	33,684.58
9	28,128.07	29,534.47	31,011.20	32,561.76	34,189.84
10	28,549.99	29,977.49	31,476.36	33,050.18	34,702.69
11	28,978.24	30,427.15	31,948.51	33,545.94	35,223.23
12	29,412.91	30,883.56	32,427.74	34,049.12	35,751.58
13	29,854.11	31,346.81	32,914.15	34,559.86	36,287.85
14	30,301.92	31,817.02	33,407.87	35,078.26	36,832.17
15	30,756.45	32,294.27	33,908.98	35,604.43	37,384.65
16	31,217.79	32,778.68	34,417.62	36,138.50	37,945.42
17	31,686.06	33,270.36	34,933.88	36,680.58	38,514.61
18	32,161.35	33,769.42	35,457.89	37,230.79	39,092.32
19	32,643.77	34,275.96	35,989.76	37,789.25	39,678.71
20	33,133.43	34,790.10	36,529.61	38,356.09	40,273.89
21	33,630.43	35,311.95	37,077.55	38,931.43	40,878.00
22	34,134.89	35,841.63	37,633.71	39,515.40	41,491.17
23	34,646.91	36,379.26	38,198.22	40,108.13	42,113.54
24	35,166.61	36,924.94	38,771.19	40,709.75	42,745.24
25	35,694.11	37,478.82	39,352.76	41,320.40	43,386.42
26	36,229.53	38,041.00	39,943.05	41,940.20	44,037.21
27	36,772.97	38,611.62	40,542.20	42,569.31	44,697.77
28	37,324.56	39,190.79	41,150.33	43,207.85	45,368.24
29	37,884.43	39,778.65	41,767.59	43,855.96	46,048.76
30	38,452.70	40,375.33	42,394.10	44,513.80	46,739.49
31	39,029.49	40,980.96	43,030.01	45,181.51	47,440.59
32	39,614.93	41,595.68	43,675.46	45,859.23	48,152.20
33	40,209.15	42,219.61	44,330.59	46,547.12	48,874.48

**City of Slidell
Municipal Employee Pay Matrix
Clerical Employees (72 hour employees)**

Steps	Grade 6	Grade 7	Grade 8	Grade 9	Grade 10
	<i>None</i>	<i>Accounting Clerk III</i> <i>IT Support Specialist</i> <i>Payroll Specialist</i>	<i>Buyer I</i> <i>Inspector I</i> <i>Sr. Permits Coordinator</i>	<i>Administrative Secretary</i> <i>Sr. Accounts Clerk</i>	<i>Accountant I</i> <i>Eng. Field Representative</i> <i>GIS Analyst</i> <i>Planner I</i>
1	\$ 31,868.24	\$ 33,461.65	\$ 35,134.73	\$ 36,891.47	\$ 38,736.05
2	32,346.26	33,963.58	35,661.76	37,444.84	39,317.09
3	32,831.46	34,473.03	36,196.68	38,006.52	39,906.84
4	33,323.93	34,990.13	36,739.63	38,576.61	40,505.44
5	33,823.79	35,514.98	37,290.73	39,155.26	41,113.03
6	34,331.15	36,047.70	37,850.09	39,742.59	41,729.72
7	34,846.11	36,588.42	38,417.84	40,338.73	42,355.67
8	35,368.80	37,137.24	38,994.11	40,943.81	42,991.00
9	35,899.34	37,694.30	39,579.02	41,557.97	43,635.87
10	36,437.83	38,259.72	40,172.70	42,181.34	44,290.41
11	36,984.39	38,833.61	40,775.29	42,814.06	44,954.76
12	37,539.16	39,416.12	41,386.92	43,456.27	45,629.08
13	38,102.25	40,007.36	42,007.73	44,108.11	46,313.52
14	38,673.78	40,607.47	42,637.84	44,769.74	47,008.22
15	39,253.89	41,216.58	43,277.41	45,441.28	47,713.35
16	39,842.70	41,834.83	43,926.57	46,122.90	48,429.05
17	40,440.34	42,462.35	44,585.47	46,814.74	49,155.48
18	41,046.94	43,099.29	45,254.25	47,516.97	49,892.81
19	41,662.65	43,745.78	45,933.07	48,229.72	50,641.21
20	42,287.58	44,401.96	46,622.06	48,953.17	51,400.82
21	42,921.90	45,067.99	47,321.39	49,687.46	52,171.84
22	43,565.73	45,744.01	48,031.21	50,432.78	52,954.41
23	44,219.21	46,430.17	48,751.68	51,189.27	53,748.73
24	44,882.50	47,126.63	49,482.96	51,957.11	54,554.96
25	45,555.74	47,833.53	50,225.20	52,736.46	55,373.29
26	46,239.07	48,551.03	50,978.58	53,527.51	56,203.88
27	46,932.66	49,279.29	51,743.26	54,330.42	57,046.94
28	47,636.65	50,018.48	52,519.41	55,145.38	57,902.65
29	48,351.20	50,768.76	53,307.20	55,972.56	58,771.19
30	49,076.47	51,530.29	54,106.81	56,812.15	59,652.75
31	49,812.62	52,303.25	54,918.41	57,664.33	60,547.55
32	50,559.81	53,087.80	55,742.18	58,529.29	61,455.76
33	51,318.20	53,884.11	56,578.32	59,407.23	62,377.60

**City of Slidell
Municipal Employee Pay Matrix
Clerical Employees (72 hour employees)**

Steps	Grade 11		Grade 12		Grade 13		Grade 14		Grade 15	
		<i>Accountant II Utility Lead Buyer II</i>		<i>Legal Secretary Senior Accountant I</i>		<i>Inspector II Legal Assistant Planner II</i>		<i>Engineer I Engineer Inspector Inspector III Mk & Events Coordinator Risk Mgmt. Specialist Utility Billing & Revenue Manager</i>		<i>Human Resources Manager</i>
1	\$	40,672.85	\$	42,706.49	\$	44,841.81	\$	47,083.90	\$	49,438.10
2		41,282.94		43,347.09		45,514.44		47,790.16		50,179.67
3		41,902.18		43,997.29		46,197.16		48,507.02		50,932.37
4		42,530.72		44,657.25		46,890.12		49,234.62		51,696.35
5		43,168.68		45,327.11		47,593.47		49,973.14		52,471.80
6		43,816.21		46,007.02		48,307.37		50,722.74		53,258.87
7		44,473.45		46,697.12		49,031.98		51,483.58		54,057.76
8		45,140.55		47,397.58		49,767.46		52,255.83		54,868.62
9		45,817.66		48,108.54		50,513.97		53,039.67		55,691.65
10		46,504.93		48,830.17		51,271.68		53,835.26		56,527.03
11		47,202.50		49,562.62		52,040.76		54,642.79		57,374.93
12		47,910.54		50,306.06		52,821.37		55,462.44		58,235.56
13		48,629.20		51,060.66		53,613.69		56,294.37		59,109.09
14		49,358.63		51,826.56		54,417.89		57,138.79		59,995.73
15		50,099.01		52,603.96		55,234.16		57,995.87		60,895.66
16		50,850.50		53,393.02		56,062.67		58,865.81		61,809.10
17		51,613.26		54,193.92		56,903.61		59,748.79		62,736.23
18		52,387.45		55,006.83		57,757.17		60,645.03		63,677.28
19		53,173.27		55,831.93		58,623.53		61,554.70		64,632.44
20		53,970.86		56,669.41		59,502.88		62,478.02		65,601.92
21		54,780.43		57,519.45		60,395.42		63,415.19		66,585.95
22		55,602.13		58,382.24		61,301.35		64,366.42		67,584.74
23		56,436.17		59,257.97		62,220.87		65,331.92		68,598.51
24		57,282.71		60,146.84		63,154.19		66,311.90		69,627.49
25		58,141.95		61,049.05		64,101.50		67,306.57		70,671.90
26		59,014.08		61,964.78		65,063.02		68,316.17		71,731.98
27		59,899.29		62,894.25		66,038.97		69,340.92		72,807.96
28		60,797.78		63,837.67		67,029.55		70,381.03		73,900.08
29		61,709.75		64,795.23		68,034.99		71,436.74		75,008.58
30		62,635.39		65,767.16		69,055.52		72,508.30		76,133.71
31		63,574.92		66,753.67		70,091.35		73,595.92		77,275.72
32		64,528.55		67,754.97		71,142.72		74,699.86		78,434.85
33		65,496.48		68,771.30		72,209.86		75,820.36		79,611.37

City of Slidell
Municipal Employee Pay Matrix
Clerical Employees (72 hour employees)

	Grade 16 <i>Civil Service Director</i> <i>Buyer III</i>	Grade 17 <i>Engineer II</i> <i>Senior Accountant II</i>	Grade 18 <i>Risk Insurance</i> <i>Manger</i>	Grade 19 <i>Assistant Director of</i> <i>KSB</i> <i>Assistant Director of</i> <i>Recreation</i> <i>Grant & Emergency</i> <i>Preparedness</i> <i>Administrator</i> <i>Internal Auditor</i>	Grade 20 <i>CBO/CFM</i> <i>Planner III</i>
Steps					
1	\$ 51,910.01	\$ 54,505.51	\$ 57,230.78	\$ 60,092.32	\$ 63,096.94
2	52,688.66	55,323.09	58,089.24	60,993.70	64,043.39
3	53,478.98	56,152.93	58,960.58	61,908.61	65,004.04
4	54,281.17	56,995.23	59,844.99	62,837.24	65,979.10
5	55,095.39	57,850.16	60,742.66	63,779.80	66,968.79
6	55,921.82	58,717.91	61,653.80	64,736.49	67,973.32
7	56,760.65	59,598.68	62,578.61	65,707.54	68,992.92
8	57,612.06	60,492.66	63,517.29	66,693.15	70,027.81
9	58,476.24	61,400.05	64,470.05	67,693.55	71,078.23
10	59,353.38	62,321.05	65,437.10	68,708.95	72,144.40
11	60,243.68	63,255.86	66,418.66	69,739.59	73,226.57
12	61,147.34	64,204.70	67,414.94	70,785.68	74,324.97
13	62,064.55	65,167.77	68,426.16	71,847.47	75,439.84
14	62,995.51	66,145.29	69,452.55	72,925.18	76,571.44
15	63,940.45	67,137.47	70,494.34	74,019.06	77,720.01
16	64,899.55	68,144.53	71,551.76	75,129.34	78,885.81
17	65,873.05	69,166.70	72,625.03	76,256.28	80,069.10
18	66,861.14	70,204.20	73,714.41	77,400.13	81,270.14
19	67,864.06	71,257.26	74,820.13	78,561.13	82,489.19
20	68,882.02	72,326.12	75,942.43	79,739.55	83,726.53
21	69,915.25	73,411.01	77,081.56	80,935.64	84,982.42
22	70,963.98	74,512.18	78,237.79	82,149.67	86,257.16
23	72,028.44	75,629.86	79,411.35	83,381.92	87,551.02
24	73,108.87	76,764.31	80,602.52	84,632.65	88,864.28
25	74,205.50	77,915.77	81,811.56	85,902.14	90,197.25
26	75,318.58	79,084.51	83,038.74	87,190.67	91,550.21
27	76,448.36	80,270.78	84,284.32	88,498.53	92,923.46
28	77,595.08	81,474.84	85,548.58	89,826.01	94,317.31
29	78,759.01	82,696.96	86,831.81	91,173.40	95,732.07
30	79,940.40	83,937.42	88,134.29	92,541.00	97,168.05
31	81,139.50	85,196.48	89,456.30	93,929.11	98,625.57
32	82,356.59	86,474.42	90,798.15	95,338.05	100,104.96
33	83,591.94	87,771.54	92,160.12	96,768.12	101,606.53

**City of Slidell
Municipal Employee Pay Matrix
Clerical Employees (72 hour employees)**

Steps	Grade 21	Grade 22	Grade 23	Grade 24	Grade 25
	<i>Purchasing Agent</i>	<i>Engineer III</i>	<i>Computer Systems Manager</i>	<i>Assistant Director of Finance</i>	<i>None</i>
1	\$ 66,251.78	\$ 69,564.37	\$ 73,042.59	\$ 76,694.72	\$ 80,529.46
2	67,245.56	70,607.84	74,138.23	77,845.14	81,737.40
3	68,254.24	71,666.95	75,250.30	79,012.82	82,963.46
4	69,278.06	72,741.96	76,379.06	80,198.01	84,207.91
5	70,317.23	73,833.09	77,524.74	81,400.98	85,471.03
6	71,371.99	74,940.58	78,687.61	82,621.99	86,753.09
7	72,442.57	76,064.69	79,867.93	83,861.32	88,054.39
8	73,529.20	77,205.66	81,065.95	85,119.24	89,375.21
9	74,632.14	78,363.75	82,281.94	86,396.03	90,715.83
10	75,751.62	79,539.21	83,516.17	87,691.97	92,076.57
11	76,887.90	80,732.29	84,768.91	89,007.35	93,457.72
12	78,041.22	81,943.28	86,040.44	90,342.46	94,859.59
13	79,211.83	83,172.43	87,331.05	91,697.60	96,282.48
14	80,400.01	84,420.01	88,641.01	93,073.06	97,726.72
15	81,606.01	85,686.31	89,970.63	94,469.16	99,192.62
16	82,830.10	86,971.61	91,320.19	95,886.20	100,680.51
17	84,072.55	88,276.18	92,689.99	97,324.49	102,190.72
18	85,333.64	89,600.32	94,080.34	98,784.36	103,723.58
19	86,613.65	90,944.33	95,491.55	100,266.12	105,279.43
20	87,912.85	92,308.49	96,923.92	101,770.12	106,858.62
21	89,231.54	93,693.12	98,377.78	103,296.67	108,461.50
22	90,570.02	95,098.52	99,853.44	104,846.12	110,088.42
23	91,928.57	96,525.00	101,351.25	106,418.81	111,739.75
24	93,307.50	97,972.87	102,871.52	108,015.09	113,415.85
25	94,707.11	99,442.46	104,414.59	109,635.32	115,117.08
26	96,127.72	100,934.10	105,980.81	111,279.85	116,843.84
27	97,569.63	102,448.11	107,570.52	112,949.04	118,596.50
28	99,033.18	103,984.83	109,184.08	114,643.28	120,375.44
29	100,518.67	105,544.61	110,821.84	116,362.93	122,181.08
30	102,026.45	107,127.78	112,484.17	118,108.37	124,013.79
31	103,556.85	108,734.69	114,171.43	119,880.00	125,874.00
32	105,110.20	110,365.71	115,884.00	121,678.20	127,762.11
33	106,686.86	112,021.20	117,622.26	123,503.37	129,678.54

City of Slidell
Municipal Employee Pay Matrix
Clerical Employees (72 hour employees)

Steps	Grade 26		Grade 27		Grade 28		Grade 29		Grade 30	
		<i>None</i>	<i>Assistant Director of Engineering</i>		<i>None</i>		<i>None</i>		<i>None</i>	
1	\$	84,555.93	\$	88,783.72	\$	93,222.91	\$	97,884.06	\$	102,778.26
2		85,824.27		90,115.48		94,621.25		99,352.32		104,319.93
3		87,111.63		91,467.21		96,040.57		100,842.60		105,884.73
4		88,418.31		92,839.22		97,481.18		102,355.24		107,473.00
5		89,744.58		94,231.81		98,943.40		103,890.57		109,085.10
6		91,090.75		95,645.29		100,427.55		105,448.93		110,721.37
7		92,457.11		97,079.97		101,933.96		107,030.66		112,382.20
8		93,843.97		98,536.17		103,462.97		108,636.12		114,067.93
9		95,251.63		100,014.21		105,014.92		110,265.66		115,778.95
10		96,680.40		101,514.42		106,590.14		111,919.65		117,515.63
11		98,130.61		103,037.14		108,188.99		113,598.44		119,278.37
12		99,602.57		104,582.69		109,811.83		115,302.42		121,067.54
13		101,096.60		106,151.43		111,459.01		117,031.96		122,883.55
14		102,613.05		107,743.71		113,130.89		118,787.44		124,726.81
15		104,152.25		109,359.86		114,827.85		120,569.25		126,597.71
16		105,714.53		111,000.26		116,550.27		122,377.79		128,496.68
17		107,300.25		112,665.26		118,298.53		124,213.45		130,424.13
18		108,909.75		114,355.24		120,073.00		126,076.65		132,380.49
19		110,543.40		116,070.57		121,874.10		127,967.80		134,366.19
20		112,201.55		117,811.63		123,702.21		129,887.32		136,381.69
21		113,884.58		119,578.80		125,557.74		131,835.63		138,427.41
22		115,592.84		121,372.49		127,441.11		133,813.17		140,503.82
23		117,326.74		123,193.07		129,352.73		135,820.36		142,611.38
24		119,086.64		125,040.97		131,293.02		137,857.67		144,750.55
25		120,872.94		126,916.58		133,262.41		139,925.53		146,921.81
26		122,686.03		128,820.33		135,261.35		142,024.42		149,125.64
27		124,526.32		130,752.64		137,290.27		144,154.78		151,362.52
28		126,394.22		132,713.93		139,349.62		146,317.11		153,632.96
29		128,290.13		134,704.64		141,439.87		148,511.86		155,937.45
30		130,214.48		136,725.21		143,561.47		150,739.54		158,276.52
31		132,167.70		138,776.08		145,714.89		153,000.63		160,650.66
32		134,150.21		140,857.73		147,900.61		155,295.64		163,060.42
33		136,162.47		142,970.59		150,119.12		157,625.08		165,506.33

City of Slidell
Municipal Employee Pay Matrix
Clerical Employees (72 hour employees)

Steps	Grade 31
	<i>None</i>
1	\$ 107,917.17
2	109,535.93
3	111,178.97
4	112,846.65
5	114,539.35
6	116,257.44
7	118,001.31
8	119,771.32
9	121,567.89
10	123,391.41
11	125,242.28
12	127,120.92
13	129,027.73
14	130,963.15
15	132,927.60
16	134,921.51
17	136,945.33
18	138,999.51
19	141,084.50
20	143,200.77
21	145,348.78
22	147,529.02
23	149,741.95
24	151,988.08
25	154,267.90
26	156,581.92
27	158,930.65
28	161,314.61
29	163,734.33
30	166,190.34
31	168,683.20
32	171,213.45
33	173,781.65

**City of Slidell
Municipal Employee Pay Matrix
Field Employees (80 hour employees)**

Steps	Grade 1		Grade 2		Grade 3		Grade 4		Grade 5	
		<i>Laborer</i>		<i>Maintenance Technician Treatment Plant Operator I</i>		<i>Vehicle Mechanic</i>		<i>Electrician Lt Duty Equipment Operator</i>		<i>Treatment Plant Operator II</i>
1	\$	24,969.60	\$	26,218.08	\$	27,528.98	\$	28,905.43	\$	30,350.70
2		25,344.14		26,611.35		27,941.92		29,339.01		30,805.97
3		25,724.31		27,010.52		28,361.05		29,779.10		31,268.05
4		26,110.17		27,415.68		28,786.46		30,225.79		31,737.08
5		26,501.82		27,826.91		29,218.26		30,679.17		32,213.13
6		26,899.35		28,244.32		29,656.53		31,139.36		32,696.33
7		27,302.84		28,667.98		30,101.38		31,606.45		33,186.77
8		27,712.38		29,098.00		30,552.90		32,080.55		33,684.58
9		28,128.07		29,534.47		31,011.20		32,561.76		34,189.84
10		28,549.99		29,977.49		31,476.36		33,050.18		34,702.69
11		28,978.24		30,427.15		31,948.51		33,545.94		35,223.23
12		29,412.91		30,883.56		32,427.74		34,049.12		35,751.58
13		29,854.11		31,346.81		32,914.15		34,559.86		36,287.85
14		30,301.92		31,817.02		33,407.87		35,078.26		36,832.17
15		30,756.45		32,294.27		33,908.98		35,604.43		37,384.65
16		31,217.79		32,778.68		34,417.62		36,138.50		37,945.42
17		31,686.06		33,270.36		34,933.88		36,680.58		38,514.61
18		32,161.35		33,769.42		35,457.89		37,230.79		39,092.32
19		32,643.77		34,275.96		35,989.76		37,789.25		39,678.71
20		33,133.43		34,790.10		36,529.61		38,356.09		40,273.89
21		33,630.43		35,311.95		37,077.55		38,931.43		40,878.00
22		34,134.89		35,841.63		37,633.71		39,515.40		41,491.17
23		34,646.91		36,379.26		38,198.22		40,108.13		42,113.54
24		35,166.61		36,924.94		38,771.19		40,709.75		42,745.24
25		35,694.11		37,478.82		39,352.76		41,320.40		43,386.42
26		36,229.53		38,041.00		39,943.05		41,940.20		44,037.21
27		36,772.97		38,611.62		40,542.20		42,569.31		44,697.77
28		37,324.56		39,190.79		41,150.33		43,207.85		45,368.24
29		37,884.43		39,778.65		41,767.59		43,855.96		46,048.76
30		38,452.70		40,375.33		42,394.10		44,513.80		46,739.49
31		39,029.49		40,980.96		43,030.01		45,181.51		47,440.59
32		39,614.93		41,595.68		43,675.46		45,859.23		48,152.20
33		40,209.15		42,219.61		44,330.59		46,547.12		48,874.48

**City of Slidell
Municipal Employee Pay Matrix
Field Employees (80 hour employees)**

	Grade 6	Grade 7 <i>Facilities Maint. Engineer</i>	Grade 8 <i>Treatment Plant Operator III</i>	Grade 9 <i>Chemist Cross Connection Specialist</i>	Grade 10 <i>Heavy Equipment Operator Sr Facilities Maint Engineer</i>
	<i>Equipment Operator</i>	<i>Sr Vehicle Mechanic</i>		<i>Maintenance Electrician</i>	
	<i>Pump Mechanic</i>	<i>Utility Technician</i>		<i>Sr Equipment Operator Sr Treatment Plant Operator</i>	
	<i>Welder/Fabricator</i>	<i>Water Well Operator Treatment Technician I</i>		<i>Water Well Operator Treatment Technician II Utility Line Locator</i>	
Steps					
1	\$ 31,868.24	\$ 33,461.65	\$ 35,134.73	\$ 36,891.47	\$ 38,736.05
2	32,346.26	33,963.58	35,661.76	37,444.84	39,317.09
3	32,831.46	34,473.03	36,196.68	38,006.52	39,906.84
4	33,323.93	34,990.13	36,739.63	38,576.61	40,505.44
5	33,823.79	35,514.98	37,290.73	39,155.26	41,113.03
6	34,331.15	36,047.70	37,850.09	39,742.59	41,729.72
7	34,846.11	36,588.42	38,417.84	40,338.73	42,355.67
8	35,368.80	37,137.24	38,994.11	40,943.81	42,991.00
9	35,899.34	37,694.30	39,579.02	41,557.97	43,635.87
10	36,437.83	38,259.72	40,172.70	42,181.34	44,290.41
11	36,984.39	38,833.61	40,775.29	42,814.06	44,954.76
12	37,539.16	39,416.12	41,386.92	43,456.27	45,629.08
13	38,102.25	40,007.36	42,007.73	44,108.11	46,313.52
14	38,673.78	40,607.47	42,637.84	44,769.74	47,008.22
15	39,253.89	41,216.58	43,277.41	45,441.28	47,713.35
16	39,842.70	41,834.83	43,926.57	46,122.90	48,429.05
17	40,440.34	42,462.35	44,585.47	46,814.74	49,155.48
18	41,046.94	43,099.29	45,254.25	47,516.97	49,892.81
19	41,662.65	43,745.78	45,933.07	48,229.72	50,641.21
20	42,287.58	44,401.96	46,622.06	48,953.17	51,400.82
21	42,921.90	45,067.99	47,321.39	49,687.46	52,171.84
22	43,565.73	45,744.01	48,031.21	50,432.78	52,954.41
23	44,219.21	46,430.17	48,751.68	51,189.27	53,748.73
24	44,882.50	47,126.63	49,482.96	51,957.11	54,554.96
25	45,555.74	47,833.53	50,225.20	52,736.46	55,373.29
26	46,239.07	48,551.03	50,978.58	53,527.51	56,203.88
27	46,932.66	49,279.29	51,743.26	54,330.42	57,046.94
28	47,636.65	50,018.48	52,519.41	55,145.38	57,902.65
29	48,351.20	50,768.76	53,307.20	55,972.56	58,771.19
30	49,076.47	51,530.29	54,106.81	56,812.15	59,652.75
31	49,812.62	52,303.25	54,918.41	57,664.33	60,547.55
32	50,559.81	53,087.80	55,742.18	58,529.29	61,455.76
33	51,318.20	53,884.11	56,578.32	59,407.23	62,377.60

City of Slidell
Municipal Employee Pay Matrix
Field Employees (80 hour employees)

Steps	Grade 11 <i>Crew Chief Heavy Equipment Mechanic Senior Electrician</i>	Grade 12 <i>Facilities Manager</i>	Grade 13 <i>Shop Foreman</i>	Grade 14 <i>Chemist II</i>	Grade 15 <i>Chief Electrician Senior Crew Chief</i>
1	\$ 40,672.85	\$ 42,706.49	\$ 44,841.81	\$ 47,083.90	\$ 49,438.10
2	41,282.94	43,347.09	45,514.44	47,790.16	50,179.67
3	41,902.18	43,997.29	46,197.16	48,507.02	50,932.37
4	42,530.72	44,657.25	46,890.12	49,234.62	51,696.35
5	43,168.68	45,327.11	47,593.47	49,973.14	52,471.80
6	43,816.21	46,007.02	48,307.37	50,722.74	53,258.87
7	44,473.45	46,697.12	49,031.98	51,483.58	54,057.76
8	45,140.55	47,397.58	49,767.46	52,255.83	54,868.62
9	45,817.66	48,108.54	50,513.97	53,039.67	55,691.65
10	46,504.93	48,830.17	51,271.68	53,835.26	56,527.03
11	47,202.50	49,562.62	52,040.76	54,642.79	57,374.93
12	47,910.54	50,306.06	52,821.37	55,462.44	58,235.56
13	48,629.20	51,060.66	53,613.69	56,294.37	59,109.09
14	49,358.63	51,826.56	54,417.89	57,138.79	59,995.73
15	50,099.01	52,603.96	55,234.16	57,995.87	60,895.66
16	50,850.50	53,393.02	56,062.67	58,865.81	61,809.10
17	51,613.26	54,193.92	56,903.61	59,748.79	62,736.23
18	52,387.45	55,006.83	57,757.17	60,645.03	63,677.28
19	53,173.27	55,831.93	58,623.53	61,554.70	64,632.44
20	53,970.86	56,669.41	59,502.88	62,478.02	65,601.92
21	54,780.43	57,519.45	60,395.42	63,415.19	66,585.95
22	55,602.13	58,382.24	61,301.35	64,366.42	67,584.74
23	56,436.17	59,257.97	62,220.87	65,331.92	68,598.51
24	57,282.71	60,146.84	63,154.19	66,311.90	69,627.49
25	58,141.95	61,049.05	64,101.50	67,306.57	70,671.90
26	59,014.08	61,964.78	65,063.02	68,316.17	71,731.98
27	59,899.29	62,894.25	66,038.97	69,340.92	72,807.96
28	60,797.78	63,837.67	67,029.55	70,381.03	73,900.08
29	61,709.75	64,795.23	68,034.99	71,436.74	75,008.58
30	62,635.39	65,767.16	69,055.52	72,508.30	76,133.71
31	63,574.92	66,753.67	70,091.35	73,595.92	77,275.72
32	64,528.55	67,754.97	71,142.72	74,699.86	78,434.85
33	65,496.48	68,771.30	72,209.86	75,820.36	79,611.37

**City of Slidell
Municipal Employee Pay Matrix
Field Employees (80 hour employees)**

	Grade 16	Grade 17	Grade 18	Grade 19	Grade 20
	<i>Facilities Manager DISA</i>	<i>Chief Operator Fleet Manager</i>	<i>None</i>	<i>Assistant Superintendent</i>	<i>None</i>
Steps					
1	\$ 51,910.01	\$ 54,505.51	\$ 57,230.78	\$ 60,092.32	\$ 63,096.94
2	52,688.66	55,323.09	58,089.24	60,993.70	64,043.39
3	53,478.98	56,152.93	58,960.58	61,908.61	65,004.04
4	54,281.17	56,995.23	59,844.99	62,837.24	65,979.10
5	55,095.39	57,850.16	60,742.66	63,779.80	66,968.79
6	55,921.82	58,717.91	61,653.80	64,736.49	67,973.32
7	56,760.65	59,598.68	62,578.61	65,707.54	68,992.92
8	57,612.06	60,492.66	63,517.29	66,693.15	70,027.81
9	58,476.24	61,400.05	64,470.05	67,693.55	71,078.23
10	59,353.38	62,321.05	65,437.10	68,708.95	72,144.40
11	60,243.68	63,255.86	66,418.66	69,739.59	73,226.57
12	61,147.34	64,204.70	67,414.94	70,785.68	74,324.97
13	62,064.55	65,167.77	68,426.16	71,847.47	75,439.84
14	62,995.51	66,145.29	69,452.55	72,925.18	76,571.44
15	63,940.45	67,137.47	70,494.34	74,019.06	77,720.01
16	64,899.55	68,144.53	71,551.76	75,129.34	78,885.81
17	65,873.05	69,166.70	72,625.03	76,256.28	80,069.10
18	66,861.14	70,204.20	73,714.41	77,400.13	81,270.14
19	67,864.06	71,257.26	74,820.13	78,561.13	82,489.19
20	68,882.02	72,326.12	75,942.43	79,739.55	83,726.53
21	69,915.25	73,411.01	77,081.56	80,935.64	84,982.42
22	70,963.98	74,512.18	78,237.79	82,149.67	86,257.16
23	72,028.44	75,629.86	79,411.35	83,381.92	87,551.02
24	73,108.87	76,764.31	80,602.52	84,632.65	88,864.28
25	74,205.50	77,915.77	81,811.56	85,902.14	90,197.25
26	75,318.58	79,084.51	83,038.74	87,190.67	91,550.21
27	76,448.36	80,270.78	84,284.32	88,498.53	92,923.46
28	77,595.08	81,474.84	85,548.58	89,826.01	94,317.31
29	78,759.01	82,696.96	86,831.81	91,173.40	95,732.07
30	79,940.40	83,937.42	88,134.29	92,541.00	97,168.05
31	81,139.50	85,196.48	89,456.30	93,929.11	98,625.57
32	82,356.59	86,474.42	90,798.15	95,338.05	100,104.96
33	83,591.94	87,771.54	92,160.12	96,768.12	101,606.53

City of Slidell
Municipal Employee Pay Matrix
Field Employees (80 hour employees)

Steps	Grade 21 <i>Superintendent</i>	Grade 22 <i>None</i>	Grade 23 <i>None</i>	Grade 24 <i>None</i>	Grade 25 <i>None</i>
1	\$ 66,251.78	\$ 69,564.37	\$ 73,042.59	\$ 76,694.72	\$ 80,529.46
2	67,245.56	70,607.84	74,138.23	77,845.14	81,737.40
3	68,254.24	71,666.95	75,250.30	79,012.82	82,963.46
4	69,278.06	72,741.96	76,379.06	80,198.01	84,207.91
5	70,317.23	73,833.09	77,524.74	81,400.98	85,471.03
6	71,371.99	74,940.58	78,687.61	82,621.99	86,753.09
7	72,442.57	76,064.69	79,867.93	83,861.32	88,054.39
8	73,529.20	77,205.66	81,065.95	85,119.24	89,375.21
9	74,632.14	78,363.75	82,281.94	86,396.03	90,715.83
10	75,751.62	79,539.21	83,516.17	87,691.97	92,076.57
11	76,887.90	80,732.29	84,768.91	89,007.35	93,457.72
12	78,041.22	81,943.28	86,040.44	90,342.46	94,859.59
13	79,211.83	83,172.43	87,331.05	91,697.60	96,282.48
14	80,400.01	84,420.01	88,641.01	93,073.06	97,726.72
15	81,606.01	85,686.31	89,970.63	94,469.16	99,192.62
16	82,830.10	86,971.61	91,320.19	95,886.20	100,680.51
17	84,072.55	88,276.18	92,689.99	97,324.49	102,190.72
18	85,333.64	89,600.32	94,080.34	98,784.36	103,723.58
19	86,613.65	90,944.33	95,491.55	100,266.12	105,279.43
20	87,912.85	92,308.49	96,923.92	101,770.12	106,858.62
21	89,231.54	93,693.12	98,377.78	103,296.67	108,461.50
22	90,570.02	95,098.52	99,853.44	104,846.12	110,088.42
23	91,928.57	96,525.00	101,351.25	106,418.81	111,739.75
24	93,307.50	97,972.87	102,871.52	108,015.09	113,415.85
25	94,707.11	99,442.46	104,414.59	109,635.32	115,117.08
26	96,127.72	100,934.10	105,980.81	111,279.85	116,843.84
27	97,569.63	102,448.11	107,570.52	112,949.04	118,596.50
28	99,033.18	103,984.83	109,184.08	114,643.28	120,375.44
29	100,518.67	105,544.61	110,821.84	116,362.93	122,181.08
30	102,026.45	107,127.78	112,484.17	118,108.37	124,013.79
31	103,556.85	108,734.69	114,171.43	119,880.00	125,874.00
32	105,110.20	110,365.71	115,884.00	121,678.20	127,762.11
33	106,686.86	112,021.20	117,622.26	123,503.37	129,678.54

**City of Slidell
Municipal Employee Pay Matrix
Field Employees (80 hour employees)**

Steps	Grade 26 <i>None</i>	Grade 27 <i>None</i>	Grade 28 <i>None</i>	Grade 29 <i>None</i>	Grade 30 <i>None</i>
1	\$ 84,555.93	\$ 88,783.72	\$ 93,222.91	\$ 97,884.06	\$ 102,778.26
2	85,824.27	90,115.48	94,621.25	99,352.32	104,319.93
3	87,111.63	91,467.21	96,040.57	100,842.60	105,884.73
4	88,418.31	92,839.22	97,481.18	102,355.24	107,473.00
5	89,744.58	94,231.81	98,943.40	103,890.57	109,085.10
6	91,090.75	95,645.29	100,427.55	105,448.93	110,721.37
7	92,457.11	97,079.97	101,933.96	107,030.66	112,382.20
8	93,843.97	98,536.17	103,462.97	108,636.12	114,067.93
9	95,251.63	100,014.21	105,014.92	110,265.66	115,778.95
10	96,680.40	101,514.42	106,590.14	111,919.65	117,515.63
11	98,130.61	103,037.14	108,188.99	113,598.44	119,278.37
12	99,602.57	104,582.69	109,811.83	115,302.42	121,067.54
13	101,096.60	106,151.43	111,459.01	117,031.96	122,883.55
14	102,613.05	107,743.71	113,130.89	118,787.44	124,726.81
15	104,152.25	109,359.86	114,827.85	120,569.25	126,597.71
16	105,714.53	111,000.26	116,550.27	122,377.79	128,496.68
17	107,300.25	112,665.26	118,298.53	124,213.45	130,424.13
18	108,909.75	114,355.24	120,073.00	126,076.65	132,380.49
19	110,543.40	116,070.57	121,874.10	127,967.80	134,366.19
20	112,201.55	117,811.63	123,702.21	129,887.32	136,381.69
21	113,884.58	119,578.80	125,557.74	131,835.63	138,427.41
22	115,592.84	121,372.49	127,441.11	133,813.17	140,503.82
23	117,326.74	123,193.07	129,352.73	135,820.36	142,611.38
24	119,086.64	125,040.97	131,293.02	137,857.67	144,750.55
25	120,872.94	126,916.58	133,262.41	139,925.53	146,921.81
26	122,686.03	128,820.33	135,261.35	142,024.42	149,125.64
27	124,526.32	130,752.64	137,290.27	144,154.78	151,362.52
28	126,394.22	132,713.93	139,349.62	146,317.11	153,632.96
29	128,290.13	134,704.64	141,439.87	148,511.86	155,937.45
30	130,214.48	136,725.21	143,561.47	150,739.54	158,276.52
31	132,167.70	138,776.08	145,714.89	153,000.63	160,650.66
32	134,150.21	140,857.73	147,900.61	155,295.64	163,060.42
33	136,162.47	142,970.59	150,119.12	157,625.08	165,506.33

City of Slidell
Municipal Employee Pay Matrix
Field Employees (80 hour employees)

Steps	Grade 31
	<i>None</i>
1	\$ 107,917.17
2	109,535.93
3	111,178.97
4	112,846.65
5	114,539.35
6	116,257.44
7	118,001.31
8	119,771.32
9	121,567.89
10	123,391.41
11	125,242.28
12	127,120.92
13	129,027.73
14	130,963.15
15	132,927.60
16	134,921.51
17	136,945.33
18	138,999.51
19	141,084.50
20	143,200.77
21	145,348.78
22	147,529.02
23	149,741.95
24	151,988.08
25	154,267.90
26	156,581.92
27	158,930.65
28	161,314.61
29	163,734.33
30	166,190.34
31	168,683.20
32	171,213.45
33	173,781.65

City of Slidell
2026 Proposed Budget
Unclassified Salary Structure

Grade	Min	1st Quartile	Mid	3rd Quartile	Max
78	\$ 33,709	\$ 37,080	\$ 40,451	\$ 43,822	\$ 47,193
79	37,080	40,788	44,496	48,204	51,912
80	40,788	44,867	48,945	53,024	57,103
81	44,867	49,353	53,840	58,327	62,813
82	49,353	54,289	59,224	64,159	69,095
83	54,289	59,717	65,146	70,575	76,004
84	59,717	65,689	71,661	77,633	83,604
85	65,689	72,258	78,827	85,396	91,965
86	72,258	79,484	86,710	93,936	101,161
87	79,484	87,432	95,381	103,329	111,278
88	87,432	96,176	104,919	113,662	122,405
89	96,176	105,793	115,411	125,028	134,646
90	105,793	116,372	126,952	137,531	148,110
91	116,372	128,010	139,647	151,284	162,921
92	128,010	140,811	153,612	166,413	179,214
93	140,811	154,892	168,973	183,054	197,135

78 Secretary to the Mayor

83 Sr. Executive Assistant

85 Main St. Director

85 Airport Director

86 Director of Building Safety

86 Council Administrator

86 Director of Cultural & Public Affairs

87 Director Parks & Recreation

87 HR Director

88 Director of Planning

88 Operations Director

89 Director of Engineering

89 Assistant City Attorney

90 City Prosecutor

91 Deputy CAO

91 Director of Finance

91 City Engineer

92 City Attorney

93 Chief of Staff

City of Slidell
Police Employee Pay Matrix
(72 hour employees)

	<i>Police Clerk</i>	<i>Police Secretary</i>	<i>Administrative Secretary</i>	<i>Secretary to the COP Technology Support Spec.</i>	<i>Ops & Systems Manager</i>
Base Salary	\$ 27,500.00	\$ 33,750.00	\$ 42,000.00	\$ 45,000.00	\$ 66,000.00
Year 1	27,912.50	34,256.25	42,630.00	45,675.00	66,990.00
Year 2	28,331.19	34,770.09	43,269.45	46,360.13	67,994.85
Year 3	28,756.16	35,291.65	43,918.49	47,055.53	69,014.77
Year 4	29,187.50	35,821.02	44,577.27	47,761.36	70,049.99
Year 5	29,625.31	36,358.34	45,245.93	48,477.78	71,100.74
Year 6	30,069.69	36,903.71	45,924.62	49,204.95	72,167.26
Year 7	30,520.74	37,457.27	46,613.49	49,943.02	73,249.76
Year 8	30,978.55	38,019.12	47,312.69	50,692.17	74,348.51
Year 9	31,443.22	38,589.41	48,022.38	51,452.55	75,463.74
Year 10	31,914.87	39,168.25	48,742.71	52,224.34	76,595.69
Year 11	32,393.60	39,755.78	49,473.86	53,007.70	77,744.63
Year 12	32,879.50	40,352.11	50,215.96	53,802.82	78,910.80
Year 13	33,372.69	40,957.39	50,969.20	54,609.86	80,094.46
Year 14	33,873.28	41,571.76	51,733.74	55,429.01	81,295.88
Year 15	34,381.38	42,195.33	52,509.75	56,260.44	82,515.32
Year 16	34,897.10	42,828.26	53,297.39	57,104.35	83,753.05
Year 17	35,420.56	43,470.69	54,096.85	57,960.91	85,009.34
Year 18	35,951.87	44,122.75	54,908.31	58,830.33	86,284.48
Year 19	36,491.15	44,784.59	55,731.93	59,712.78	87,578.75
Year 20	37,038.51	45,456.36	56,567.91	60,608.48	88,892.43
Year 21	37,594.09	46,138.20	57,416.43	61,517.60	90,225.82
Year 22	38,158.00	46,830.27	58,277.68	62,440.37	91,579.20
Year 23	38,730.37	47,532.73	59,151.84	63,376.97	92,952.89
Year 24	39,311.33	48,245.72	60,039.12	64,327.63	94,347.19
Year 25	39,901.00	48,969.41	60,939.70	65,292.54	95,762.39
Year 26	40,499.51	49,703.95	61,853.80	66,271.93	97,198.83
Year 27	41,107.00	50,449.51	62,781.61	67,266.01	98,656.81
Year 28	41,723.61	51,206.25	63,723.33	68,275.00	100,136.66
Year 29	42,349.46	51,974.34	64,679.18	69,299.12	101,638.71
Year 30	42,984.71	52,753.96	65,649.37	70,338.61	103,163.29

City of Slidell
Police Employee Pay Matrix
(80 hour employees)

	<i>School Crossing Guard Spvr.</i>	<i>Training Coordinator</i>	<i>Police Officer</i>	<i>Police Sergeant</i>	<i>Police Lieutenant</i>
Base Salary	\$ 32,000.00	\$ 35,500.00	\$ 50,000.00	\$ 58,000.00	\$ 66,000.00
Year 1	32,480.00	36,032.50	50,750.00	58,870.00	66,990.00
Year 2	32,967.20	36,572.99	51,511.25	59,753.05	67,994.85
Year 3	33,461.71	37,121.58	52,283.92	60,649.35	69,014.77
Year 4	33,963.63	37,678.41	53,068.18	61,559.09	70,049.99
Year 5	34,473.09	38,243.58	53,864.20	62,482.47	71,100.74
Year 6	34,990.18	38,817.24	54,672.16	63,419.71	72,167.26
Year 7	35,515.04	39,399.49	55,492.25	64,371.00	73,249.76
Year 8	36,047.76	39,990.49	56,324.63	65,336.57	74,348.51
Year 9	36,588.48	40,590.34	57,169.50	66,316.62	75,463.74
Year 10	37,137.31	41,199.20	58,027.04	67,311.37	76,595.69
Year 11	37,694.37	41,817.19	58,897.45	68,321.04	77,744.63
Year 12	38,259.78	42,444.45	59,780.91	69,345.85	78,910.80
Year 13	38,833.68	43,081.11	60,677.62	70,386.04	80,094.46
Year 14	39,416.18	43,727.33	61,587.79	71,441.83	81,295.88
Year 15	40,007.43	44,383.24	62,511.60	72,513.46	82,515.32
Year 16	40,607.54	45,048.99	63,449.28	73,601.16	83,753.05
Year 17	41,216.65	45,724.72	64,401.02	74,705.18	85,009.34
Year 18	41,834.90	46,410.59	65,367.03	75,825.76	86,284.48
Year 19	42,462.42	47,106.75	66,347.54	76,963.14	87,578.75
Year 20	43,099.36	47,813.35	67,342.75	78,117.59	88,892.43
Year 21	43,745.85	48,530.55	68,352.89	79,289.35	90,225.82
Year 22	44,402.04	49,258.51	69,378.18	80,478.69	91,579.20
Year 23	45,068.07	49,997.39	70,418.86	81,685.87	92,952.89
Year 24	45,744.09	50,747.35	71,475.14	82,911.16	94,347.19
Year 25	46,430.25	51,508.56	72,547.27	84,154.83	95,762.39
Year 26	47,126.71	52,281.19	73,635.48	85,417.15	97,198.83
Year 27	47,833.61	53,065.41	74,740.01	86,698.41	98,656.81
Year 28	48,551.11	53,861.39	75,861.11	87,998.89	100,136.66
Year 29	49,279.38	54,669.31	76,999.03	89,318.87	101,638.71
Year 30	50,018.57	55,489.35	78,154.01	90,658.65	103,163.29

City of Slidell
Police Employee Pay Matrix
(80 hour employees)

Base	<i>Police Captain</i>		<i>Chief Admin./PIO</i>	
Salary	\$		\$	
Year 1		75,000.00		83,872.50
Year 2		76,125.00		85,130.59
Year 3		77,266.88		86,407.55
Year 4		78,425.88		87,703.66
Year 5		79,602.27		89,019.21
Year 6		80,796.30		90,354.50
Year 7		82,008.24		91,709.82
Year 8		83,238.37		93,085.47
Year 9		84,486.94		94,481.75
Year 10		85,754.25		95,898.98
Year 11		87,040.56		97,337.46
Year 12		88,346.17		98,797.52
Year 13		89,671.36		100,279.49
Year 14		91,016.43		101,783.68
Year 15		92,381.68		103,310.43
Year 16		93,767.40		104,860.09
Year 17		95,173.92		106,432.99
Year 18		96,601.52		108,029.49
Year 19		98,050.55		109,649.93
Year 20		99,521.31		111,294.68
Year 21		101,014.13		112,964.10
Year 22		102,529.34		114,658.56
Year 23		104,067.28		116,378.44
Year 24		105,628.29		118,124.11
Year 25		107,212.71		119,895.97
Year 26		108,820.90		121,694.41
Year 27		110,453.22		123,519.83
Year 28		112,110.01		125,372.63
Year 29		113,791.66		127,253.22
Year 30		115,498.54		129,162.02
		117,231.02		131,099.45

City of Slidell
Police Employee Pay Matrix
Animal Control
(80 hour employees)

	<i>Kennel Technician</i>	<i>General Clerk</i>	<i>Animal Control Officer</i>	<i>Senior Animal Control Off.</i>
Base Salary	\$ 27,500.00	\$ 27,500.00	\$ 31,500.00	\$ 33,750.00
Year 1	27,912.50	27,912.50	31,972.50	34,256.25
Year 2	28,331.19	28,331.19	32,452.09	34,770.09
Year 3	28,756.16	28,756.16	32,938.87	35,291.65
Year 4	29,187.50	29,187.50	33,432.95	35,821.02
Year 5	29,625.31	29,625.31	33,934.45	36,358.34
Year 6	30,069.69	30,069.69	34,443.46	36,903.71
Year 7	30,520.74	30,520.74	34,960.11	37,457.27
Year 8	30,978.55	30,978.55	35,484.52	38,019.12
Year 9	31,443.22	31,443.22	36,016.78	38,589.41
Year 10	31,914.87	31,914.87	36,557.04	39,168.25
Year 11	32,393.60	32,393.60	37,105.39	39,755.78
Year 12	32,879.50	32,879.50	37,661.97	40,352.11
Year 13	33,372.69	33,372.69	38,226.90	40,957.39
Year 14	33,873.28	33,873.28	38,800.31	41,571.76
Year 15	34,381.38	34,381.38	39,382.31	42,195.33
Year 16	34,897.10	34,897.10	39,973.04	42,828.26
Year 17	35,420.56	35,420.56	40,572.64	43,470.69
Year 18	35,951.87	35,951.87	41,181.23	44,122.75
Year 19	36,491.15	36,491.15	41,798.95	44,784.59
Year 20	37,038.51	37,038.51	42,425.93	45,456.36
Year 21	37,594.09	37,594.09	43,062.32	46,138.20
Year 22	38,158.00	38,158.00	43,708.26	46,830.27
Year 23	38,730.37	38,730.37	44,363.88	47,532.73
Year 24	39,311.33	39,311.33	45,029.34	48,245.72
Year 25	39,901.00	39,901.00	45,704.78	48,969.41
Year 26	40,499.51	40,499.51	46,390.35	49,703.95
Year 27	41,107.00	41,107.00	47,086.21	50,449.51
Year 28	41,723.61	41,723.61	47,792.50	51,206.25
Year 29	42,349.46	42,349.46	48,509.39	51,974.34
Year 30	42,984.71	42,984.71	49,237.03	52,753.96

City of Slidell
Police Employee Pay Matrix
Corrections Officers
(80 hour employees)

	<i>Corrections Officer</i>	<i>Corrections Sgt.</i>	<i>Corrections Lt.</i>
Base Salary	\$ 41,500.00	\$ 46,000.00	\$ 51,000.00
Year 1	42,122.50	46,690.00	51,765.00
Year 2	42,754.34	47,390.35	52,541.48
Year 3	43,395.65	48,101.21	53,329.60
Year 4	44,046.59	48,822.72	54,129.54
Year 5	44,707.29	49,555.06	54,941.48
Year 6	45,377.90	50,298.39	55,765.61
Year 7	46,058.56	51,052.87	56,602.09
Year 8	46,749.44	51,818.66	57,451.12
Year 9	47,450.68	52,595.94	58,312.89
Year 10	48,162.44	53,384.88	59,187.58
Year 11	48,884.88	54,185.65	60,075.40
Year 12	49,618.15	54,998.44	60,976.53
Year 13	50,362.43	55,823.41	61,891.17
Year 14	51,117.86	56,660.76	62,819.54
Year 15	51,884.63	57,510.68	63,761.84
Year 16	52,662.90	58,373.34	64,718.26
Year 17	53,452.84	59,248.94	65,689.04
Year 18	54,254.64	60,137.67	66,674.37
Year 19	55,068.46	61,039.73	67,674.49
Year 20	55,894.48	61,955.33	68,689.61
Year 21	56,732.90	62,884.66	69,719.95
Year 22	57,583.89	63,827.93	70,765.75
Year 23	58,447.65	64,785.35	71,827.23
Year 24	59,324.37	65,757.13	72,904.64
Year 25	60,214.23	66,743.49	73,998.21
Year 26	61,117.45	67,744.64	75,108.19
Year 27	62,034.21	68,760.81	76,234.81
Year 28	62,964.72	69,792.22	77,378.33
Year 29	63,909.19	70,839.10	78,539.01
Year 30	64,867.83	71,901.69	79,717.09

**City of Slidell
Police Employee Pay Matrix
Communications Officers
(80 hour employees)**

	<i>Communications Officer</i>	<i>Communications Sgt.</i>	<i>Communications Lt.</i>
Base Salary	\$ 41,500.00	\$ 46,000.00	\$ 51,000.00
Year 1	42,122.50	46,690.00	51,765.00
Year 2	42,754.34	47,390.35	52,541.48
Year 3	43,395.65	48,101.21	53,329.60
Year 4	44,046.59	48,822.72	54,129.54
Year 5	44,707.29	49,555.06	54,941.48
Year 6	45,377.90	50,298.39	55,765.61
Year 7	46,058.56	51,052.87	56,602.09
Year 8	46,749.44	51,818.66	57,451.12
Year 9	47,450.68	52,595.94	58,312.89
Year 10	48,162.44	53,384.88	59,187.58
Year 11	48,884.88	54,185.65	60,075.40
Year 12	49,618.15	54,998.44	60,976.53
Year 13	50,362.43	55,823.41	61,891.17
Year 14	51,117.86	56,660.76	62,819.54
Year 15	51,884.63	57,510.68	63,761.84
Year 16	52,662.90	58,373.34	64,718.26
Year 17	53,452.84	59,248.94	65,689.04
Year 18	54,254.64	60,137.67	66,674.37
Year 19	55,068.46	61,039.73	67,674.49
Year 20	55,894.48	61,955.33	68,689.61
Year 21	56,732.90	62,884.66	69,719.95
Year 22	57,583.89	63,827.93	70,765.75
Year 23	58,447.65	64,785.35	71,827.23
Year 24	59,324.37	65,757.13	72,904.64
Year 25	60,214.23	66,743.49	73,998.21
Year 26	61,117.45	67,744.64	75,108.19
Year 27	62,034.21	68,760.81	76,234.81
Year 28	62,964.72	69,792.22	77,378.33
Year 29	63,909.19	70,839.10	78,539.01
Year 30	64,867.83	71,901.69	79,717.09

City of Slidell
2026 Adopted Budget
Elected Officials and Unclassified Personnel

Elected Officials

Mayor	\$	144,942
Chief of Police		130,585
City Judge		47,835
City Marshal		21,514
Council Member at Large		26,479
Council Member at Large		26,479
Council Member A		26,479
Council Member B		26,479
Council Member C		26,479
Council Member D		26,479
Council Member E		26,479
Council Member F		26,479
Council Member G		26,479

Unclassified Personnel

Chief of Staff	\$	160,649
Sr. Executive Assistant		72,967
Sr. Executive Assistant		57,710
Secretary to Mayor		42,523
City Attorney		160,034
City Engineer		152,364
Director of Finance		142,156
Director of Permits		118,023
Director of Planning		111,358
Director of Arts		81,287
Director of Operations		119,065
Director of Recreation		94,531
Director of Human Resources		92,798
City Prosecutor		128,654
Clerk of Court		30,878
Council Administrator		101,161
Sr. Executive Assistant		70,888
Sr. Executive Assistant		56,768
Director of Airport		82,000
Main St. Director		78,291

City of Slidell
2026 Adopted Budget
Top Ten Taxpayers FY 2023-2024 and Nine Years Ago

Taxpayer	2024			2015		
	Sales Tax Collection	Rank	Percentage of Total Taxable Assessed Value	Sales Tax Collection	Rank	Percentage of Total Taxable Assessed Value
Retail Sales 1	1,826,389	1	6.62%	1,495,864	1	7.94%
Remote Seller	1,239,641	2	4.49%			
Auto Sales	1,221,162	3	4.42%	935,908	2	0.00%
Retail Sales 2	954,282	4	3.46%	870,847	3	4.62%
Retail Sales 3	866,234	5	3.14%	555,128	4	2.95%
Grocery Sales 1	813,181	6	2.95%	453,872	5	2.41%
Grocery Sales 2	630,619	7	2.28%	391,435	6	2.08%
Grocery Sales 3	576,743	8	2.09%			
Pharmacy Sales 1	438,299	9	1.59%	216,152	10	1.15%
Pharmacy Sales 2	427,278	10	1.55%			
Retail Sales 4				248,603	7	1.32%
Hardware Stores 1				244,271	8	1.30%
Retail Sales 5				223,384	9	1.19%
TOTALS	<u>\$ 7,167,441</u>		<u>25.96%</u>	<u>\$ 3,916,216</u>		<u>15.81%</u>

Source: Based on Sales Tax Collections, compiled by City of Slidell Finance Department.
Business names are not disclosed because sales tax information is confidential .

Glossary

Administration - The executive branch of the governing body. Locally, an elected Mayor serves as chief executive officer.

Accrual Basis - A basis of accounting in which transactions are recognized at the time they are incurred, as opposed to when cash is received or spent.

Ad Valorem Taxes - Commonly referred to as property taxes, are levied on both real and personal property according to the property's valuation and the tax rate(millage).

Annualize - Taking changes that occurred mid-year and calculating their cost for a full year, for the purpose of preparing an annual budget.

Appropriation - A legal authorization to incur obligations and to make expenditures for specific purposes.

Assessed Valuation - The valuation set upon real estate and certain personal property by the Assessor as a basis for levying property taxes.

Asset - Resources owned or held by a government which have monetary value.

Authorized Positions - Employee positions, which are authorized in the adopted budget, to be filled during the year.

Available(Unreserved, Undesignated)Fund Balance - This refers to funds remaining from the prior year which are available for appropriation and expenditure in the current year.

Balanced Budget – This is a situation in financial planning or the budgeting process where total expected revenues are equal to total planned expenditures.

Bond - A long-term I.O.U. or promise to pay. It is a promise to repay a specified amount of money(the face amount of the bond) on a particular date(the maturity date). Bonds are primarily used to finance capital projects.

General Obligation(G.O.) Bond - This type of bond is backed by the full faith, credit and taxing power of the government.

Revenue Bond - This type of bond is backed only by the revenues from a specific enterprise or project, such as water and sewerage fees.

Bond Refinancing - The payoff and re-issuance of bonds, to obtain better interest rates and/or bond conditions.

Budget - A plan of financial activity for a specified period of time(fiscal year) indicating all planned revenues and expenditures for that defined period.

Budgetary Basis - This refers to the basis of accounting used to estimate financing sources and uses in the budget. This generally takes one of three forms: GAAP, cash or modified accrual.

Budget Calendar - The schedule of key dates which a government follows in the preparation and adoption of the budget.

Budgetary Control - The control or management of a government in accordance with the approved budget for the purpose of keeping expenditures within the limitations of available appropriations and resources.

Capital Assets - Assets of significant value and having a useful life of several years. Capital assets are also referred to a fixed assets.

Capital Budget - The appropriation of revenues for the purpose of acquiring, expanding, improving or constructing capital assets.

Capital Expenditures – Expenses or Expenditures for assets that have a value of \$5,000 or more and has a useful life of more than two years. Capital Expenditures may also be called capital outlay.

Capital Improvements - Expenditures related to the purchase, expansion, improvement, or construction of the capital assets identified in the capital budget. Also called capital projects.

Cash Basis - A basis of accounting in which transactions are recognized only when cash is increased or decreased.

Civil Service - The system, created by state legislative act, designed to define and provide for certain rights, privileges and responsibilities of

classified city employees governed by a board(Civil Service Board).

Certificate of Indebtedness - A type of debt instrument or promise to pay. In Louisiana, typically referred to as excess revenue C. I. It is supported by excess revenues that have accumulated in the General Fund; therefore, considered as a loan of the Fund. Maximum period of issuance is 10 years, no voter approval required.

Consumer Price Index(CPI) - A statistical description of price levels provided by the U. S. Department of Labor. The index is used as a measure of the increase in the cost of living(i.e., economic inflation).

Contingency - A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted.

Contractual Services - Services rendered to a government by private firms, individuals or other governmental agencies. Examples include utilities, training(by external agencies), advertising.

Cost-of-Living Adjustment(COLA) - An increase in salaries to offset the adverse effect of economic inflation on compensation.

Council - The legislative or lawmaking branch of the governing body.

Debt Service - The cost of paying principal and interest on borrowed money according to a predetermined payment schedule.

Dedicated Tax - A tax levied to support a specific government program or purpose.

Deficit - The excess of an entity's liabilities over its assets or the excess of expenditures or expenses over revenues during a single accounting period.

Department - The basis organizational unit of government which is functionally unique in its delivery of service.

Depreciation - Expiration in the service life of capital assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy or obsolescence.

Disbursement - The expenditure of monies from an account.

Employee (or Fringe) Benefits - Contributions made by a government to meet commitments or obligations for employee fringe benefits. Included are the government's share of costs for retirement, medical and life insurance plans.

Encumbrance - The commitment of appropriated funds to purchase an item or service. To encumber funds means to set aside or commit funds for a specified future expenditure.

Expenditure - The payment of cash on the transfer of property or services for the purpose of acquiring an asset, service or settlement of a loss.

Fees - Charges incurred(whether paid immediately or unpaid) for operations, maintenance, interest or other charges.

Fiscal Policy - A government's policies with respect to revenues, spending and debt management as these relate to government services, programs and capital investment. Fiscal policy provides an agreed-upon set of principles for the planning and programming of government budgets and their funding.

Fiscal Year - A twelve-month period designated as the operating year for accounting and budgeting purposes(July 1-June 30).

Fixed Assets - Assets of long-term character that are intended to continue to be held or used, such as land, buildings, machinery, vehicles and other equipment.

Full Faith and Credit - A pledge of a government's taxing power to repay debt obligations.

Fund - A fiscal entity with revenues and expenses which is segregated for the purpose of carrying out a specific purpose or activity.

Funds - A sum of money set aside to be used to pay for labor, goods and services, assets, etc.

Fund Balance - The excess of the assets of a fund over its liabilities, reserves and designations.

GAAP - Generally Accepted Accounting Principles. Uniform minimum standards for financial accounting and recording, encompassing the conventions, rules and procedures that define accepted accounting principles.

Goal - A statement of broad direction, purpose or intent based on the needs of the community. A goal is general and timeless.

Grant - A contribution by a government or other organization to support a particular function.

Home Rule Charter - A plan of government authorized by the Louisiana State Constitution which provides the structure and organization, powers and functions of the government.

Indirect Cost - A cost necessary for the functioning of the organization as a whole, but which cannot be directly assigned to one service.

Infrastructure - The physical assets of a government(e.g., streets, water, sewer, public buildings and parks).

Interfund Transfers - The movement of monies between funds of the same governmental entity.

Intergovernmental Revenue - Funds received from federal, state and other local government sources in the form of grants, shared revenues and payments in lieu of taxes.

Internal Service Charges - The charges to user departments for internal services provided by another department or division.

Lapsing Appropriation - An appropriation made for a certain period of time, generally for the budget year. At the end of the specified period, any unexpected or unencumbered balance lapses or ends, unless otherwise provided by law.

Levy - To impose taxes for the support of government activities.

Line-item Budget - A budget prepared along departmental lines that focuses on what is to be bought.

Long-term Debt - Debt with a maturity of more than one year after the date of issuance.

Materials and Supplies - Expendable materials and operating supplies necessary to conduct departmental operations.

Mill - The property tax rate which is based on the valuation of property. A tax rate of one mill

produces one dollar of taxes on each \$1,000 of assessed property valuation.

Net Budget - The legally adopted budget less all interfund transfers and interdepartmental charges.

Object of Expenditure - An expenditure classification, referring to the lowest and most detailed level of classification, such as office supplies, asphalt, training.

Objective - Something to be accomplished in specific, well-defined and measurable terms and that is achievable within a specific time frame.

Operating Revenue - Funds that the government receives as income to pay for ongoing operations. It includes such items as taxes, fees from specific services, interest earnings and grant revenues. Operating revenues are used to pay for day-to-day services.

Operating Expenses - The cost for personnel, materials, supplies, contractual services and equipment required for a department to function day-to-day.

Ordinance - An act of the legislative body having the force of law.

Pay-as-you-go-Basis - A term used to describe a financial policy by which capital outlays are financed from current revenues rather than through borrowing. Locally known also as the "Cash-flow" basis.

Payment in Lieu of Taxes - A method used within the Utility Fund(enterprise fund) for determining the compensation due the General Fund for the services provided. The payment is arrived at by charging the Utility Fund amounts based upon franchise taxes and property taxes just like any other business would pay.

Performance Budget - A budget wherein expenditures are based primarily upon measurable performance of activities and work programs.

Performance Indicators - Specific quantitative and qualitative measures of work performed as an objective of specific departments or programs.

Performance Measure - Data collected to determine how effective or efficient a program is in achieving its objectives.

Personal Services - Expenditures for salaries, wages and fringe benefits of a government's employees.

Primary Purpose - A broad statement of the goals, in terms of meeting public service needs, that a department or division is organized to meet. Also known locally as the Mission Statement.

Program - A group of related activities performed by one or more organizational units for the purpose of accomplishing a function for which the government is responsible.

Reserve - An account used either to set aside budgeted revenues that are not required for expenditure in the current budget year or to earmark revenues for a specific future purpose.

Resolution - A special or temporary order of a legislative body; and order of a legislative body requiring less legal formality than an ordinance or statute.

Resources - Total amounts available for appropriation including estimated revenues, fund transfers and beginning balances.

Revenue - Sources of income financing the operations of government.

Service Level - Services or products which comprise actual or expected output of a given program. Focus in on results, not measures of workload.

Source of Revenue - Revenues are classified according to their source or point of origin.

Supplemental Appropriation - An additional appropriation made by the governing body after the budget year has started.

Tax Levy - The resultant product when the tax rate per one hundred dollars is multiplied by the tax base.

Taxes - Compulsory charges levied by a government for the purpose of financing services performed for the common benefit of the people. This term does not include specific charges made against particular persons or property for current or permanent benefit, such as special assessments.

Transfers In/Out - Amounts transferred from one fund to another to assist in financing the services for the recipient fund.

Unreserved Fund Balance - The portion of a fund's balance that is not restricted for a specific purpose and is available for general appropriation.

User Charges - The payment of a fee for direct receipt of a public service by the party who benefits from the service(i.e., utility charges, garbage service).

Working Cash - Excess of readily available assets over current liabilities. Or cash on hand equivalents which may be used to satisfy cash flow needs.