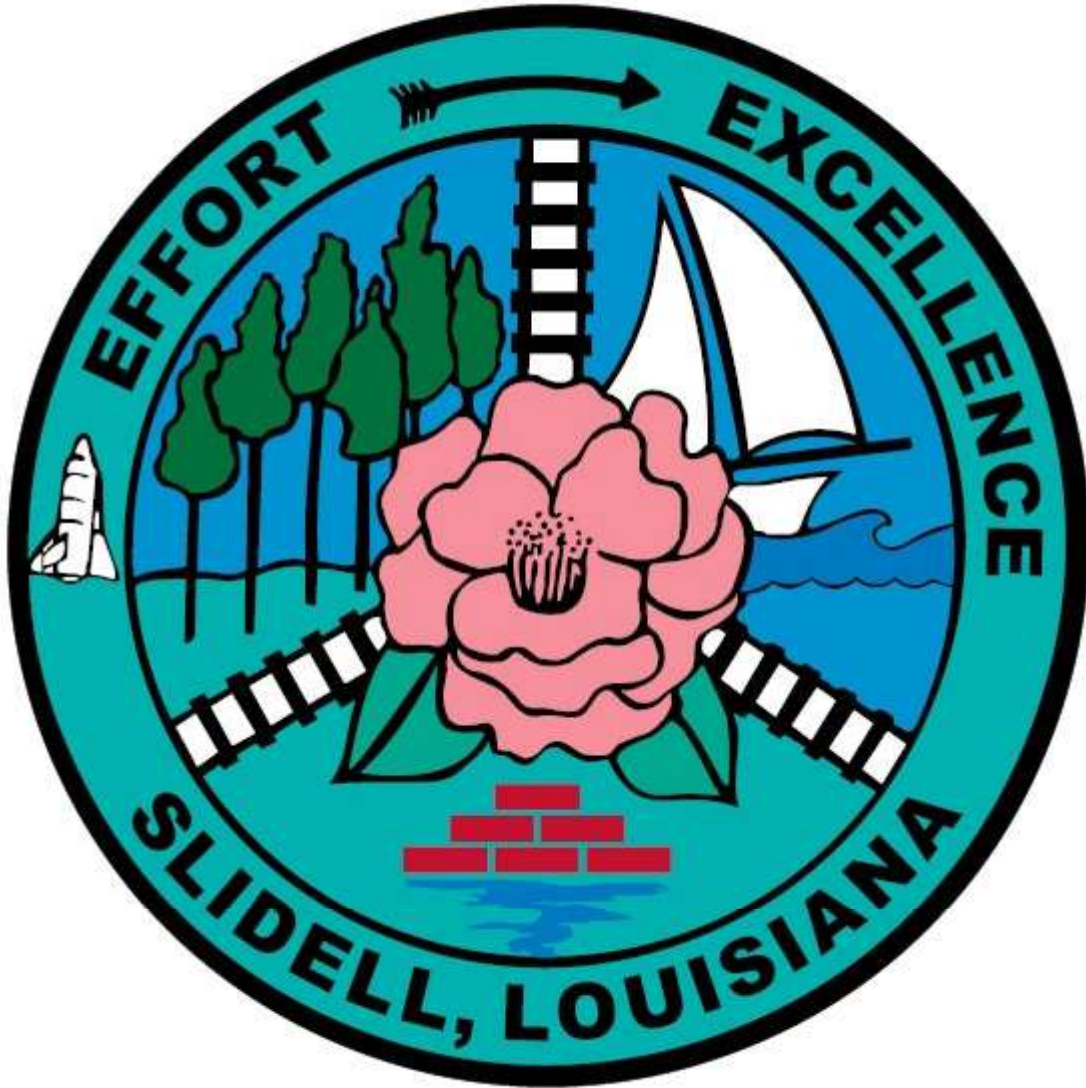


**City of Slidell, Louisiana
Fiscal Year 2027
Proposed Budget**



**City of Slidell
2027 Proposed Budget**



Prepared by:
The Finance Department

City of Slidell
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2027 Proposed Budget

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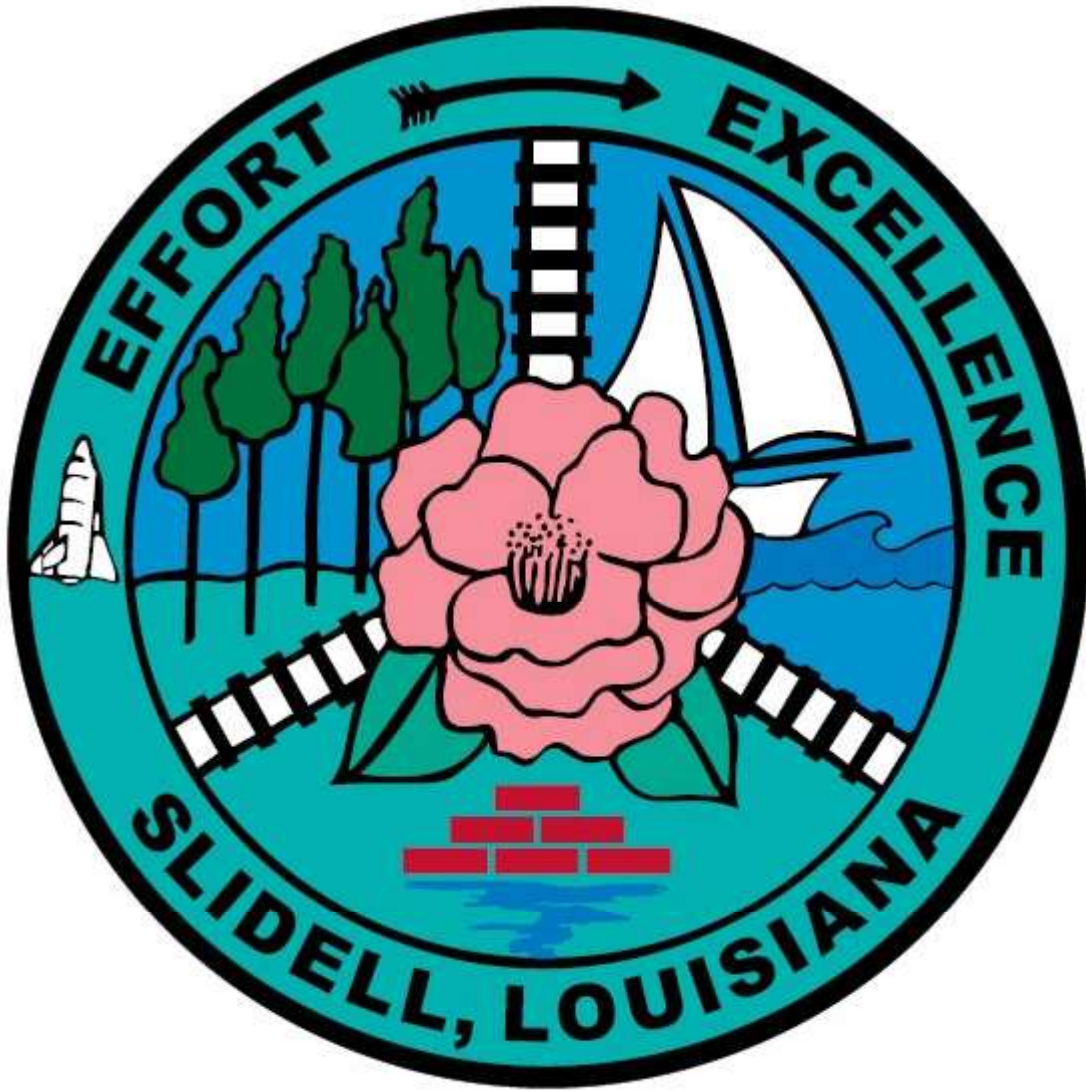
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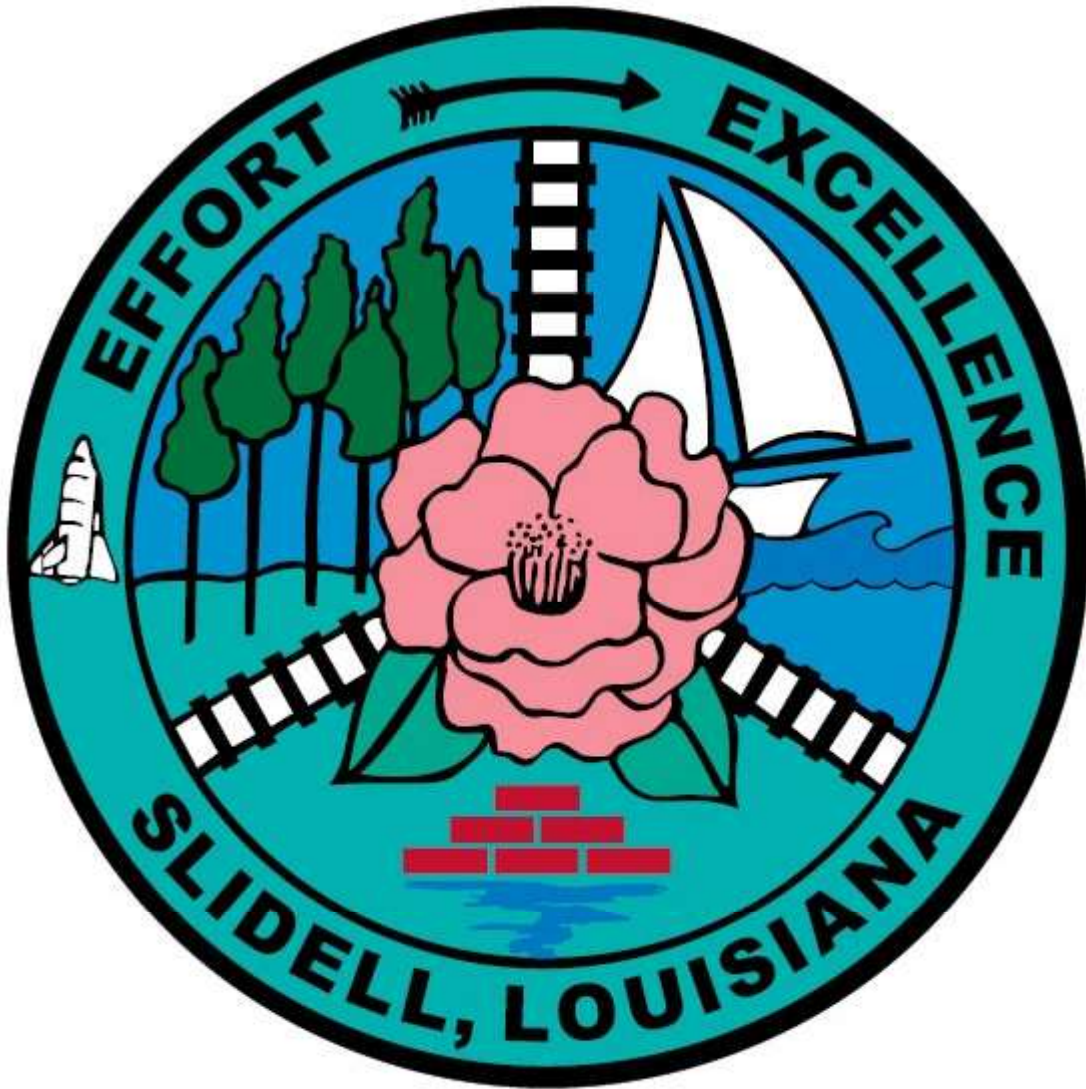
**Legal Authorization
2027 Proposed Budget**



**City of Slidell
2027 Proposed Budget
Legal Authorization**

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Budget Message
2027 Proposed Budget





The City of Slidell

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

RANDY FANDAL
MAYOR

March 31, 2026

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, 2027, for your review.

Total budgeted revenues for operations are \$63.91 million, with budgeted expenditures also totaling \$63.91 million, resulting in a balanced budget. In comparison, the total budgeted revenues and expenditures for operations in the 2026 Originally Adopted Budget were \$65.64 million. This represents a decrease of \$1.16 million, or 1.78%, primarily due to a reduction in grant funding and the projected sale of the Slidell Business Campus. The 2027 budget also includes approximately \$400 thousand in carry-forward from prior years to be used for one-time expenditures.

Sales tax collections represent approximately 51.57% of total annual revenues and 53.09% of recurring revenues. Between fiscal years 2020 and 2022, the City experienced record-breaking sales tax collections; however, collections declined by 1.61% in fiscal year 2023 and by an additional 0.29% in fiscal year 2024. In fiscal year 2025, collections stabilized, reflecting a modest increase of 0.03% over the prior year. Notably, actual collections in 2025 exceeded the budget by approximately \$1.11 million, consistent with the Administration’s conservative budgeting approach.

The City has continued to maintain a fiscally responsible approach while delivering high-quality services to its citizens. In the first seven months of fiscal year 2026, sales tax collections increased by 3.97% compared to the same period in fiscal year 2025, and current projections indicate collections will be approximately 4.12% higher than the 2026 budget. While revenues are performing above expectations, the City has taken a measured approach in developing the 2027 budget by modestly increasing sales tax projections to reflect stabilization in collections, while maintaining a conservative outlook. The Administration will continue to closely monitor sales tax trends and recommend adjustments as necessary.

The City has undertaken a reorganization of its current structure to enhance the efficiency, accountability, and overall effectiveness of municipal operations. As the needs of the community continue to evolve and services expand, it is essential that the organizational framework aligns with current priorities and operational demands.

As part of this reorganization, the City Engineer will oversee the Public Operations Department to provide greater coordination and unified leadership. A newly created Director of Community Development position will oversee the Planning and Permits Departments, improving alignment between development, growth, and regulatory functions. Additionally, Code Enforcement will be realigned under the Streets, Roads, and Bridges Division to strengthen oversight and promote a more disciplined and responsive approach to enforcement activities.

The City has also proposed bringing information technology services back in-house through the addition of a Director of Information Technology. This change will enhance operational control, improve system security, and support long-term technology planning.

Through these adjustments, the City aims to strengthen oversight, clarify roles and responsibilities, and ensure that departments operate with greater coordination, transparency, and efficiency in serving the community.

City employees remain the organization's most valuable asset, and their dedication and service are recognized through a continued commitment to fair and responsible compensation. While maintaining fiscal discipline, the proposed budget includes a one-step or 1.5% salary adjustment (costing approximately \$250,000) to support employee retention, recognize ongoing contributions, and help offset rising costs. This approach reflects the City's effort to balance financial stability with the need to maintain a motivated and effective workforce dedicated to delivering high-quality services to residents and businesses.

The Police Department will also receive a one-step salary increase at an estimated cost of approximately \$150,000. In addition, the City will increase its contribution toward police employee pension contributions from 3.00% to 4.00%, representing an additional investment of approximately \$75,000. These adjustments are intended to support recruitment and retention efforts while maintaining competitive compensation within the region.

The largest reduction to the 2027 proposed budget is the removal of the Slidell Business Campus. The sale of the Slidell Business Campus represents a strategic decision that will provide both immediate and long-term benefits to the City. In recent years, the facility has experienced declining occupancy, resulting in an estimated annual revenue loss of approximately \$700,000. By divesting this asset, the City eliminates ongoing operational and maintenance costs while avoiding continued financial losses. In addition, the sale is expected to attract a large private-sector employer with a significant workforce, bringing new jobs and increased economic activity to the community. This development will strengthen the local tax base, generate additional sales tax revenues, and support surrounding businesses, ultimately contributing to the City's long-term economic growth and financial stability.

Property insurance for City buildings is projected to increase by approximately 20%, or \$251,000, in the 2027 Proposed Budget compared to 2026, even after the removal of the Slidell Business Campus from the insurance policy. In addition, flood and other insurance coverages, including general liability and inland marine, are anticipated to increase between 10% and 20%, resulting in an estimated additional cost of \$200,000. These increases are primarily driven by recent natural disasters across the southern United States, as well as ongoing changes in insurance market conditions.

Fuel prices have continued to increase over the past month, driven in part by geopolitical tensions. Instability in key oil-producing regions contributes to fluctuations in global crude oil prices, which directly impact fuel costs at the local level. Sustained increases in fuel prices may place additional financial pressure on residents and could lead to higher operating costs for municipal services, including transportation, public safety, and infrastructure maintenance. The City will continue to monitor fuel prices and adjust as deemed necessary.

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 acquired the SBBA property with the intent of developing a travel ball facility within the next year, while also exploring the acquisition of additional land to support future expansion. This initiative is aimed at expanding recreational opportunities, attracting regional tournaments, and generating increased economic activity for local businesses. The project reflects the City's continued commitment to enhancing quality of life for residents while supporting long-term economic growth through strategic investment in recreational infrastructure.

Also, the City anticipates closing on a \$5.1 million loan through the Louisiana Department of Environmental Quality (LDEQ) to fund the rehabilitation of three (3) sewer lift stations and the lining of approximately 190 sewer manholes. This investment is part of the City's continued efforts to enhance infrastructure resiliency, improve system performance, and support long-term community growth.

Capital Projects

The City's proposed capital budget and capital improvement program for fiscal year 2027, 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 2027 Budget, we have allocated \$2.63 million for new capital improvement projects. Capital expenditures include \$90,000 for governmental expenditures, \$734,100 allocated for public safety, \$175,000 for Ducksworth Park improvements, \$636,325 allocated towards public works and \$624,617 for Utilities projects.

Governmental capital projects include \$65,000 set aside to continue the code revision and implementation support project, which will improve consistency and clarity in regulations, streamline development processes, and enhance compliance for residents, businesses, and staff. The City also plans to support Main Street's marketing efforts, strengthening the local economy and enhancing community identity. In addition, the City is investing \$75,000 in airport upgrades and repairs to enhance infrastructure and improve overall operations. This funding will be overseen by the Airport Director, who will lead initiatives to modernize the facility and spur economic development. These improvements aim to boost efficiency, support future growth, and enhance the travel experience for passengers. Finally, the City will allocate funding through its annual maintenance programs for 2027, including \$200,000 for concrete, \$101,325 for asphalt, \$35,000 for the culvert program, and \$300,000 for drainage improvements.

Public safety projects include \$100,000 for enterprise lease costs, \$75,000 for body worn cameras, and the remaining \$559,100 will be set aside in undesignated for future projects or allocations.

Utilities capital projects include \$150,000 for enterprise lease payments, \$100,000 for the purchase and repairs of pumps, \$274,617 for sewer annual maintenance, and \$100,000 for lift

station rehabilitations.

These investments reflect the City's ongoing commitment to maintaining critical infrastructure, supporting economic development, and enhancing quality of life for residents.

Distinguished Budget Presentation

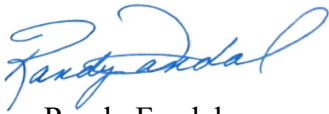
The Finance department is striving to maintain the nation's highest professional recognition by submitting its fiscal year 2027 Budget for the "Distinguished Budget Presentation Award" from the Government Finance Officers Association (GFOA) of the United States and Canada for the fifth year. To receive 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.

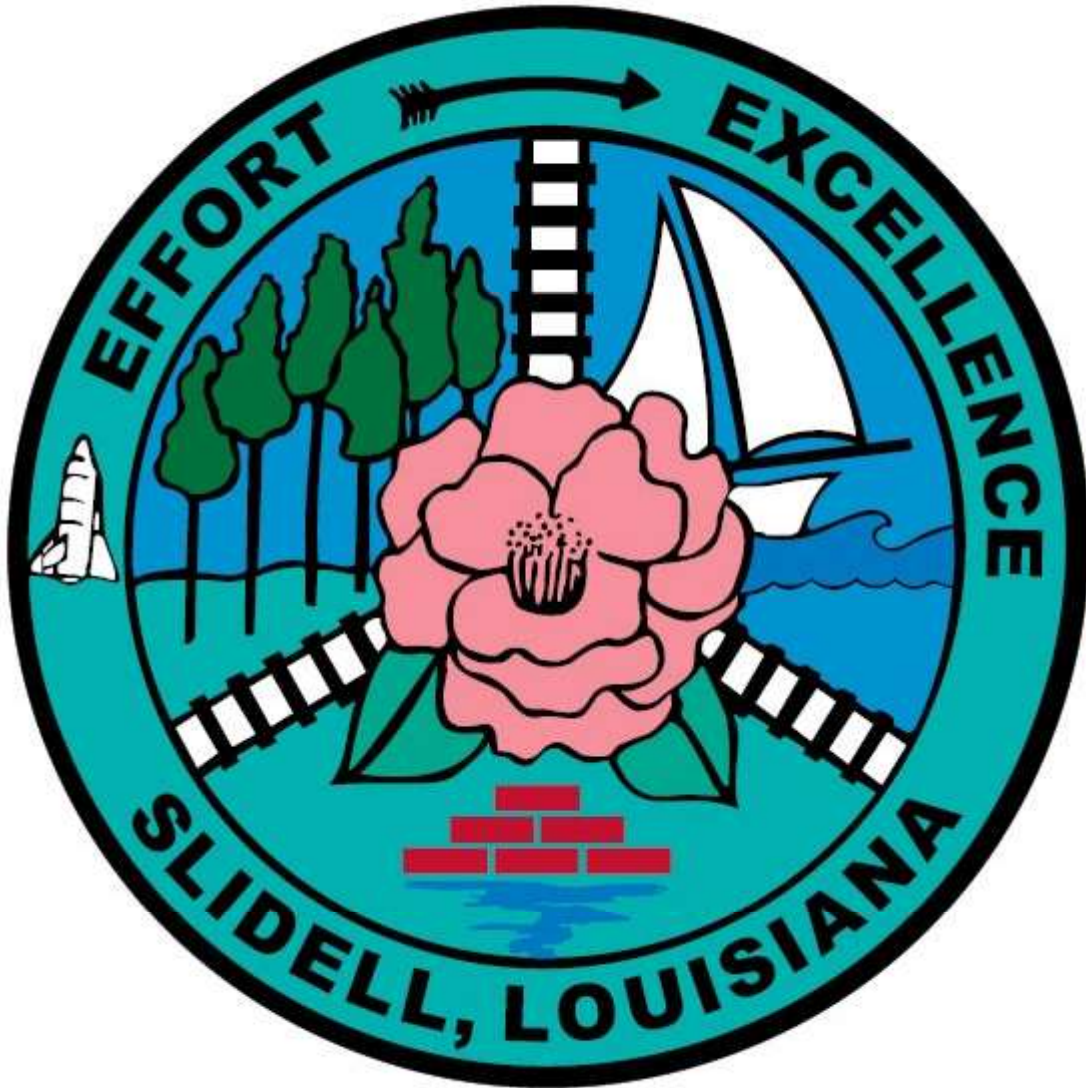
Thank you in advance for your continued support of this Administration. My staff and I stand ready to answer any questions you may have.

Respectfully yours,



Randy Fandal
Mayor

**Budget Award
2027 Proposed Budget**





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Slidell
Louisiana**

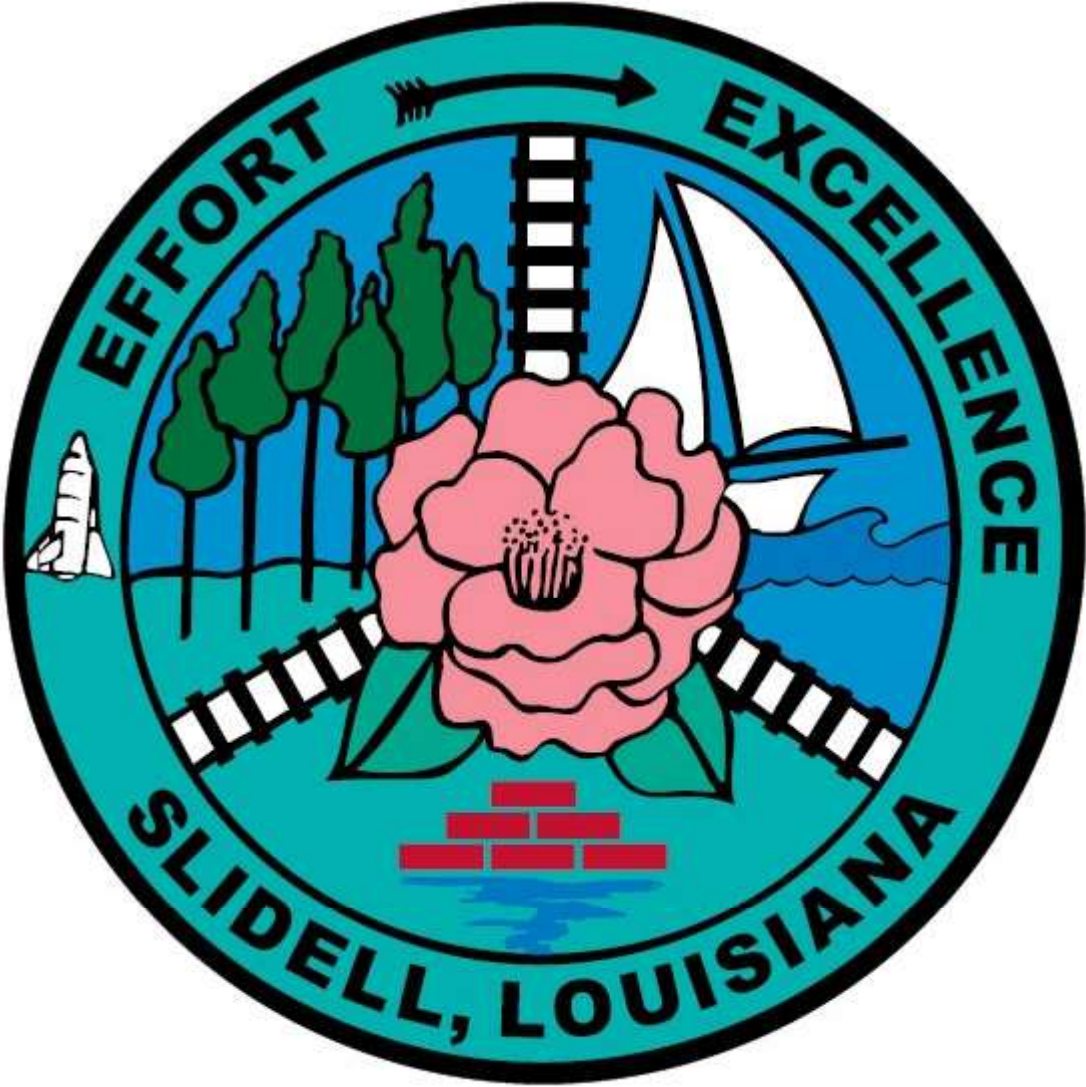
For the Fiscal Year Beginning

July 01, 2024

Christopher P. Morrill

Executive Director

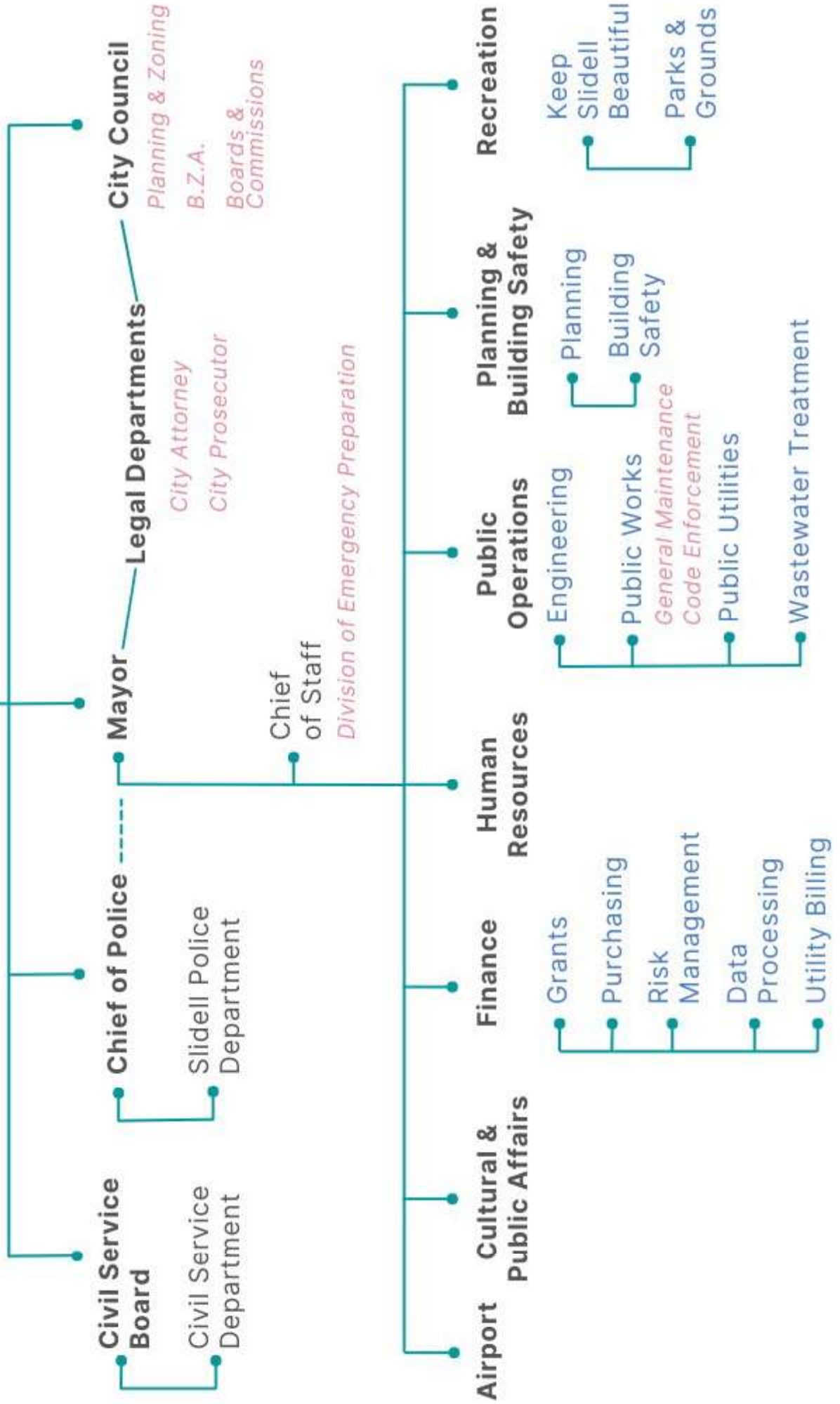
Organization and Community Profile
2027 Proposed Budget



Government of the City of Slidell
 Organization Plan



Citizens of Slidell



**City of Slidell
2027 Proposed 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
Randy Fandal
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
2027 Proposed 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:



Bill Borchert
Councilman-at-Large
Elected: 2007
Term Expires: 2026



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

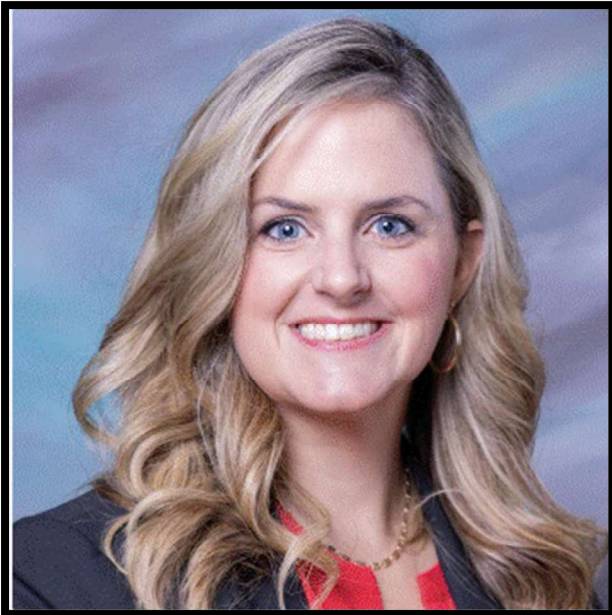
**City of Slidell
2027 Proposed Budget
Organization and Community Profile (continued)**



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



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



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

**City of Slidell
2027 Proposed Budget
Organization and Community Profile (continued)**



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



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



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

**City of Slidell
2027 Proposed Budget
Organization and Community Profile (continued)**



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

**City of Slidell Police Department
Interim Chief of Police
Daniel Seuzeneau**

The City has an elected Chief of Police; however, the position became vacant when the Chief of Police, Randy Fandal, was elected Mayor following a special election to fill a vacancy in that office. The Police Department's long-time spokesperson and current Chief Administrative Officer, Daniel Seuzeneau, was appointed by Mayor Fandal to serve as Interim Chief of Police. He will serve in this capacity until 2026.



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 of Slidell

2027 Proposed Budget

Organization and Community Profile (continued)

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.

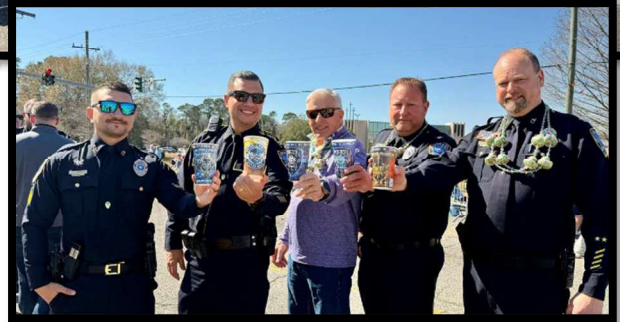
Slidell is located at the southeastern tip of St. Tammany Parish in Louisiana's famous Ozone Belt. It is about three miles from the north shore of Lake Pontchartrain and is surrounded by rivers and bayous. The largest municipality in the parish, Slidell, has grown from a population of 364 in 1890 to 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.

**City of Slidell
2027 Proposed Budget
Organization and Community Profile (continued)**

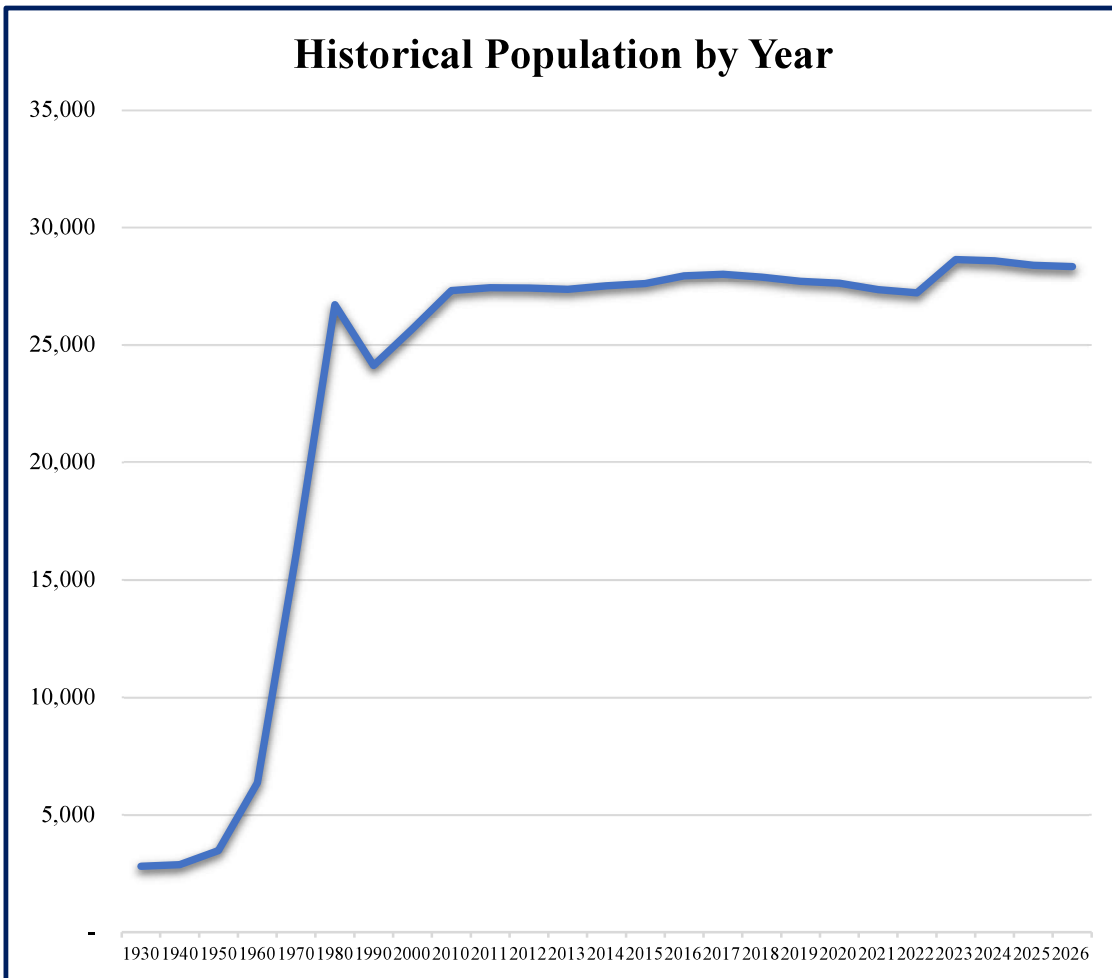
The second floor of the building is home to Slidell's Mardi Gras Museum, which houses a collection of over 800 pieces of Carnival memorabilia—dresses, costumes, scepters, goblets and throws, and historical scrapbooks of past kings and queens. This is an excellent place to visit with out-of-town guests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



**City of Slidell
2027 Proposed Budget
Organization and Community Profile (continued)**

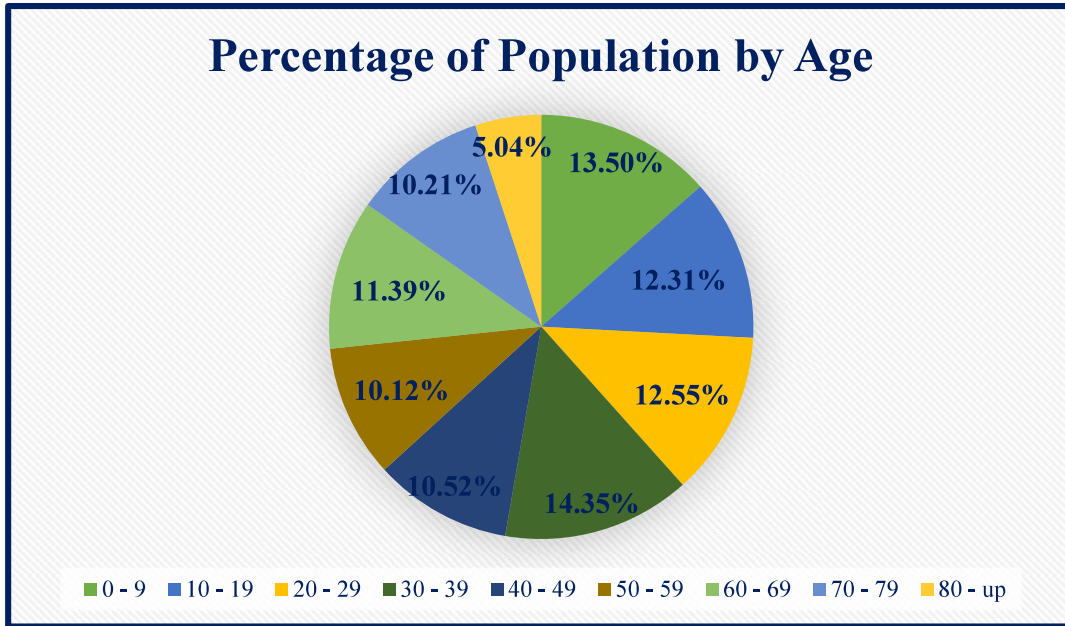
Demographics

The City of Slidell has an estimated population of 28,345 as of 2026 making it the 15th largest city in the State of Louisiana and the largest city within St. Tammany Parish. The City is currently declining at a rate of 0.17% annually and its population has decreased by 0.99% since the most recent census. The following is a chart showing the City of Slidell's historical population by year:



**City of Slidell
2027 Proposed Budget
Organization and Community Profile (continued)**

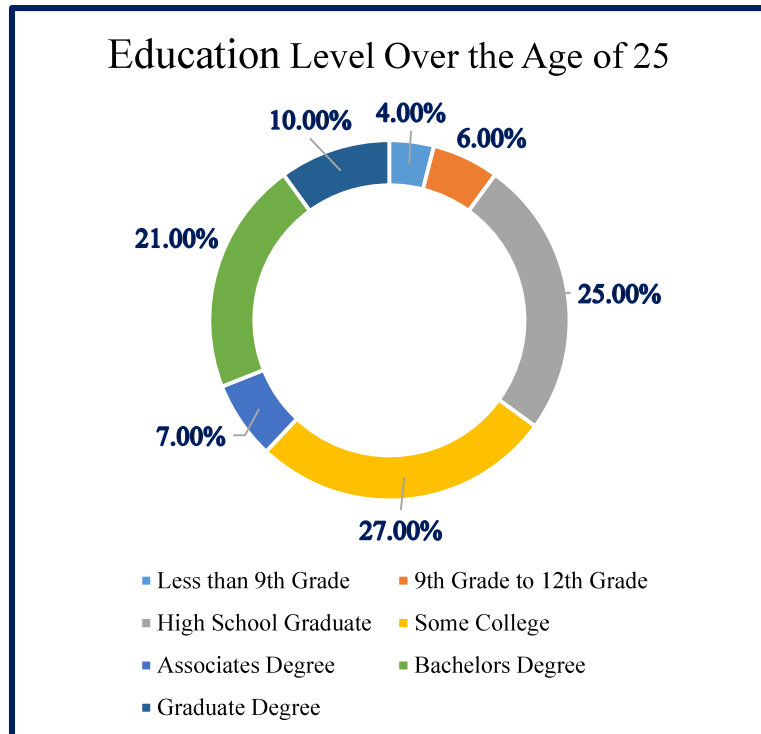
The City’s population is approximately 51.90% female and 48.10% male. The median age in Slidell is 38.9 years, 37.6 years for males and 39.8 years for females. 63.23% of the population is 49 years of age or younger. The following chart depicts the percentage of the City’s population by age:



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

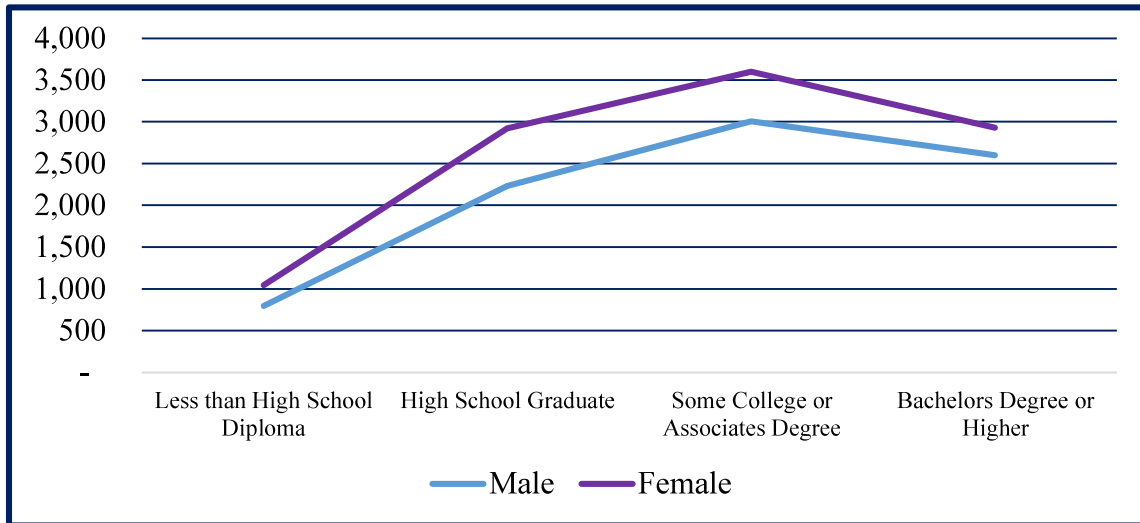
Of those aged 25 or more, 90.00% have a high school, or equivalent, diploma. While 38.00% of the population of age 25 or greater have obtained an associate’s degree or higher.

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.

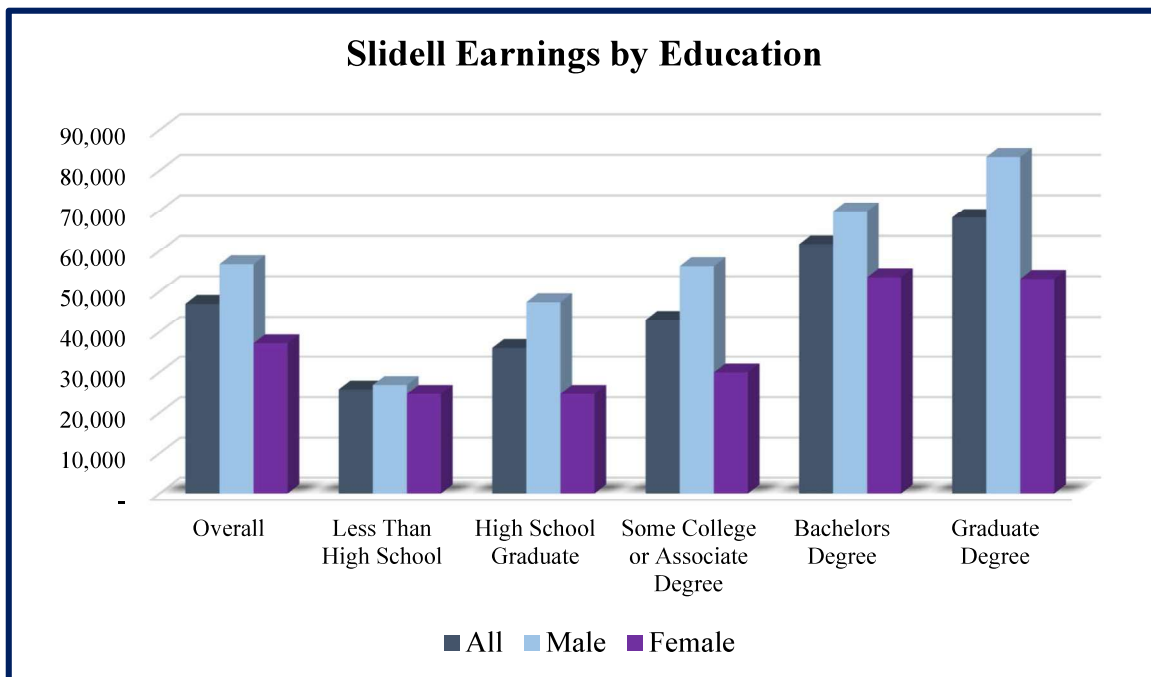


**City of Slidell
2027 Proposed Budget
Organization and Community Profile (continued)**

The chart below illustrates Slidell Educational attainment by sex:

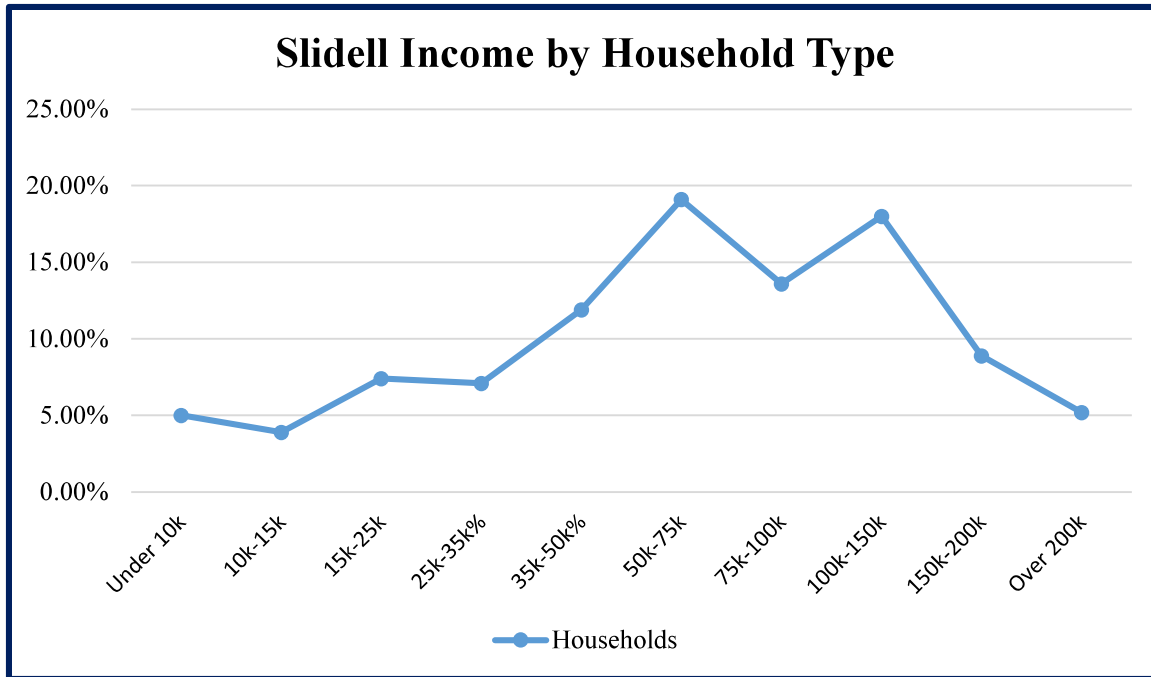


The average earnings for individual residents in the City is \$38,769, while males average earnings is \$48,063 and females is \$29,402. This chart illustrates the earnings by education categorized by male and female:



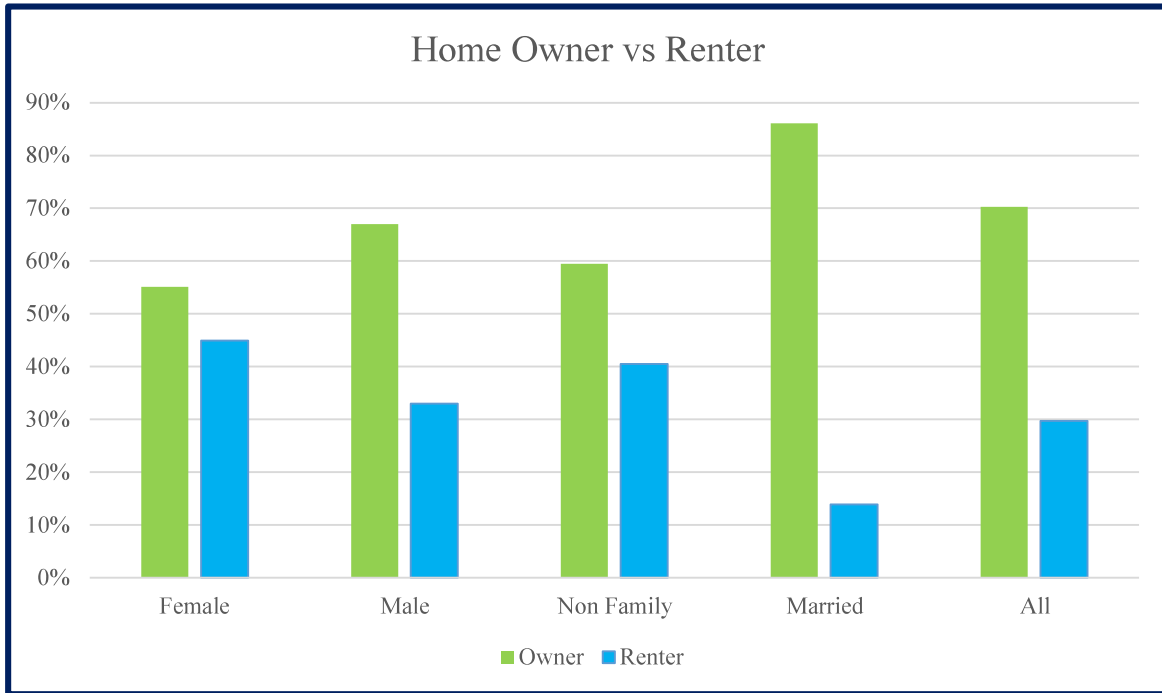
**City of Slidell
2027 Proposed Budget
Organization and Community Profile (continued)**

The median household income in Slidell is \$70,497 with a poverty rate of 15.69%. The average household income for families, married families, and non-families are \$74,989, \$95,077 and \$41,949, 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 prior years. The chart on the next page illustrates the percentage between homeowners and renters between female, male, non-family, and married:

**City of Slidell
2027 Proposed 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	61.9%	56.2%
Black or African American	20.0%	30.8%
Hispanic	9.3%	6.9%
Two or more races	6.2%	3.3%
Asian	2.1%	1.7%
Other	0.6%	1.0%

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
2027 Proposed Budget
Organization and Community Profile (continued)

The estimated average unemployment rate during fiscal year 2025 for the City and State are 4.2% and 4.2%, respectively. Currently, an estimated 15.45% of Slidell citizens are below the poverty rate. The average household income in the City is \$83,836 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 experienced a significant surge in sales tax revenues during fiscal years 2021 and 2022. This increase is largely attributed to COVID-19 restrictions, which encouraged residents to shop locally while many employees worked from home and relied more heavily on local goods and services. During this same period, the nation faced notable inflationary pressures of approximately 4.70% and 8.00%, respectively.

Following this peak, the City experienced a modest decline in sales tax revenues. Collections decreased by 1.61% in fiscal year 2023 and by 0.29% in fiscal year 2024. In fiscal year 2025, revenues increased slightly by 0.03%, indicating that collections are beginning to stabilize and level off.

Effective January 1, 2025, the City implemented an additional 0.38% sales tax dedicated exclusively to funding the Slidell City Police Department. These funds are restricted for equipping, maintaining, and operating the department, including capital improvements, equipment purchases, salaries and benefits, and any other lawful departmental purposes.

The City anticipates sales tax revenues will remain relatively stable in fiscal year 2026, with total collections projected to be approximately 9.00% higher than originally budgeted.

Economic Development

The City of Slidell, in partnership with St. Tammany Economic Development Corporation, 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 sustainability and economic prosperity. In the past year, St. Tammany Economic Development Corporation adopted a business marketing and attraction plan and their second 5-year economic development strategic plan, THRIVE2029. Through the partnership of the City of Slidell and St. Tammany Economic Development Corporation, the City of Slidell is leveraging the diligent implementation of THRIVE2029 for specific positive economic impact including:

City of Slidell
2027 Proposed Budget
Organization and Community Profile (continued)

Industry Sector Highlights

Distribution, Supply Chain, and Logistics

Amazon celebrates the grand opening of their “last mile” facility in Slidell in September 2025. The 140,000 square foot facility represents a \$40 million dollar capital investment and the creation of 100 new jobs. The facility can process about 18,000 packages an hour and about 93,000 packages a day.

Healthcare

In October 2025, Slidell Memorial Hospital announced its partnership with Ochsner MD Anderson Cancer Center. The Ochsner MD Anderson Cancer Center at Slidell Regional Cancer Center, A Campus of Ochsner Medical Center, was unveiled on Monday, October 6. This partnership expands accessibility for Northshore residents to top-tier cancer care while enhancing workforce opportunities within our regional healthcare industry.

Manufacturing

Consistent, dynamic engagement is underway with Textron leadership to support their evolving workforce and talent and infrastructure needs. St. Tammany EDC is leading the coordination of comprehensive workforce and talent solutions with local, regional, and state partners all engaged to support the company’s hiring efforts and to showcase the career advancement opportunities available at Textron’s Gause Boulevard and Stone Road facilities. An excellent example of this effort is the successful customized job fair hosted for Textron by Tri-Parish Works in January 2026 at their office on Old Spanish Trail boasting over 70 interested job seekers in attendance.

Business Retention, Expansion, and Attraction Successes

The St. Tammany EDC team facilitates regular business retention and expansion meetings with existing businesses to understand their needs, opportunities, and challenges, and works collaboratively to provide solutions to workforce and talent needs, appropriately navigate local and state process, and to position their company for sustained success. These engagements often lead to learning about planned or future expansion opportunities of existing businesses looking to reinvest in St. Tammany. In February 2025, St. Tammany EDC launched the initial implementation phase of the business marketing and attraction plan with the www.investsttammany.com/business website and featured video, The Parish of Prosperity. Since the organization’s launch in 2018, St. Tammany EDC facilitated business expansion and attraction announcements representing over \$431.68 million in capital investment and 3,482 new and retained jobs in St. Tammany Parish. Here is a snapshot of recent accomplishments in business development in areas near Slidell:

- **Business Attraction** | These projects represent investment from businesses who did not previously have a presence in St. Tammany:
 - Agile Cold Storage | Grand Opening | 5/22/2025
 - A diversified storage and logistics solutions company serving North American food manufacturers, processors and growers

City of Slidell
2027 Proposed Budget
Organization and Community Profile (continued)

- Invested \$45.9 million to construct its new 121,600 square-foot cold storage facility in Pearl River
- Creating 100 direct new jobs

- EquipmentShare | Grand Opening | 10/9/2025
 - \$33 million dollar project includes the construction of an innovative facility and significant investments in specialized equipment and operational tools
 - 25 new, full-time jobs

- **Business Expansion** | These projects represent existing St. Tammany businesses who have chosen to reinvest in St. Tammany by expanding their physical footprint, hiring additional staff, and/or increasing their production capacity:
 - ChillCo | Expansion | 10/28/2025
 - Louisiana-based provider of commercial and industrial cooling solutions
 - \$4.37 million expansion of its headquarters in St. Tammany Parish, where it has operated for 30 years.
 - Expansion will create 38 direct new jobs and retain 68 existing positions

 - Associated Wholesale Grocers, Inc. (AWG) | Expansion | 3/24/2026
 - 100-year-old company who serves as a key link in the supply chain for independent grocery stores
 - \$110 million to upgrade its Pearl River distribution facility
 - Retaining 372 current positions at its facility, reflecting an annual payroll of \$23.7 million with an average annual salary approximately 9% above the average wage in St. Tammany.
 - The project will support the human capital investment in automation and advanced technology roles while strengthening long-term operational stability.

Regional Assets Supporting Business Development Opportunity

The intersection of interstates 10, 12, and 59 is a tremendous strategic asset for the City of Slidell. This geographic positioning provides opportunities for the City to benefit from regional assets such as the two NASA facilities, Michoud Assembly Facility and Stennis Space Center, nearby real estate assets poised for future development like St. Joe Brick and Bilten Park, and proximity to Port NOLA. Slidell has a key distinction in its access to the Norfolk Southern Railroad. Rail access and proximity to rail continue to be discussion items among site selectors and industry decision makers when considering locations for business investment. The fall 2025 announcement of the expansion of the Port NOLA FTZ to include St. Tammany Parish enhances business competitiveness and solidifies St. Tammany’s vibrant role in harnessing the economic momentum of Louisiana.

Strategic Partnerships

The City continues to invest in their partnership with Retail Strategies. Engagement includes participation in the March 2025 Retail Academy held on the Northshore, quarterly check-in calls throughout 2025, and direct coordination with Retail Strategies staff members. St. Tammany EDC

City of Slidell
2027 Proposed Budget
Organization and Community Profile (continued)

staff continues to leverage the extensive knowledge and experience of Retail Strategies and the Academy and online resources to bolster their overall business attraction and marketing efforts. The most recent engagement between the City of Slidell and Retail Strategies was held on March 18, 2026.

Commercial and Retail Development

A major priority project has been the redevelopment of the former Northshore Square Mall. During the last year, 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 St. Tammany EDC. Colliers was selected to complete the comprehensive redevelopment plan study. The Northshore Square Redevelopment Opportunity final report was released publicly in January 2026. Key areas in the feasibility report include event center analysis, distribution/logistics center analysis, light manufacturing analysis, and logistics and retail hub analysis. St. Tammany-based grocer, Aquistapace’s, has purchased two anchor sites at the mall.

Small Business Support

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, mentorship, and networking opportunities, fostering entrepreneurship and economic diversity. Beyond local initiatives, STartUP Northshore is a three-parish (St. Tammany, Tangipahoa, Washington) regional entrepreneurial ecosystem support initiative. On January 8, 2026, STartUP Northshore hosted the 2026 NSpire Startup Slam, one of the Gulf South’s largest pitch competitions. Three Northshore startups competed for a prize package valued at over \$100,000, with InService walking away as the victor. As part of the 2026 New Orleans Entrepreneur Week activities, STartUP Northshore hosted “Expanding the Vision,” a free and immersive event focused on growth, strategy, and expanding what’s possible for entrepreneurs and innovators on the Northshore on March 10, 2026.

STartUP Northshore was selected as a regional Technical Assistance provider for the SSBCI Technical Assistance (Louisiana Opportunity Capital) program, delivering localized support across St. Tammany, Tangipahoa, and Washington Parishes. Through one-on-one technical assistance, workshops, and lender and investor connectivity, SSBCI TA strengthens the early-stage and second-stage pipeline by preparing companies to successfully pursue debt and equity capital. Information about upcoming programs can be found online at <https://startupnorthshore.com/louisiana-opportunity-capital>.

Workforce and Talent | Since 2018, St. Tammany EDC has led collaborative efforts in workforce, education, and talent by facilitating the Workforce Roundtable, comprised of executive representatives from Northshore Technical Community College (NTCC), St. Tammany Parish Public Schools (STPPS), Tri-Parish Works/Workforce Development Board (TPW), and Southeastern Louisiana University (SLU). This effort has resulted in connecting businesses with job seekers and various employee training opportunities, launching new workforce training, certificate, and academic degree programs developed in coordination with industry, and enhancing local career awareness for junior high and high school students. Through the Workforce

City of Slidell
2027 Proposed Budget
Organization and Community Profile (continued)

Roundtable, we facilitate custom workforce and talent solutions meetings with local industry partners to meet their current and future needs.

Healthcare | Northshore Healthscape is a three-parish (St. Tammany, Tangipahoa, Washington) regional collaboration enhancing the healthcare sector across the Northshore. St. Tammany EDC coordinates this healthcare sector strategy initiative which is guided by the executive leadership of Slidell Memorial Hospital, St. Tammany Health System, North Oaks Health System. Ochsner Northshore-Mississippi Gulf Coast, Our Lady the Angels Hospital, and Lakeview Hospital in collaboration with Northshore Technical Community College, Tri-Parish Works, and Southeastern Louisiana University. Northshore Healthscape commissioned the [2024 State of the Northshore Healthcare Industry Report](#) that was released in January 2025. This public report illustrates the positive impact of the healthcare industry across the Northshore from workforce and talent, array of services, and quality of life.

Infrastructure Improvements

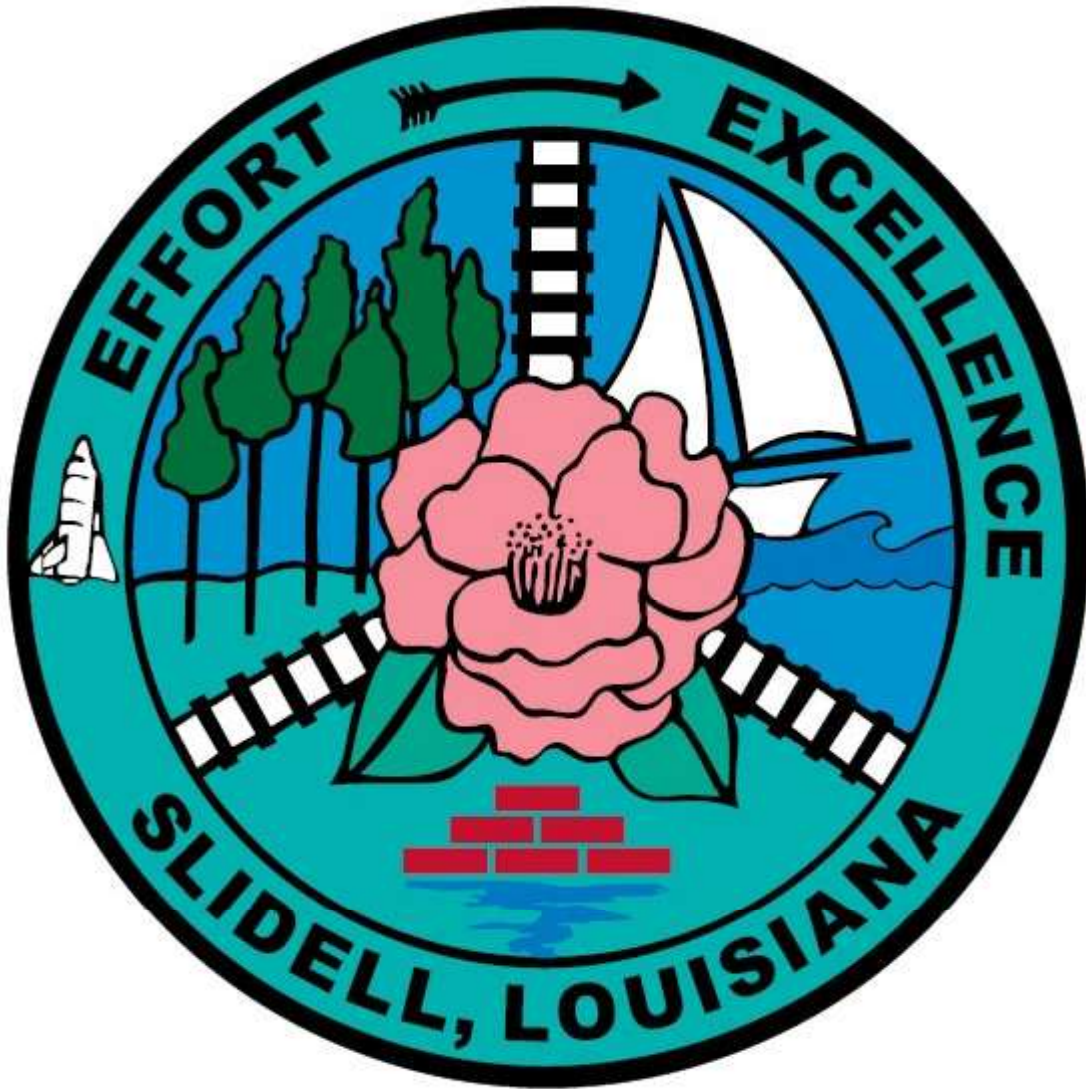
Additionally, investments in infrastructure, including road enhancements and utility upgrades, facilitated business expansion and improved connectivity within the city. St. Tammany EDC continues to drive interest in strategic sites within and adjacent to City limits in service of growing the Slidell business community and quality job opportunities. St. Tammany EDC 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 St. Tammany EDC staff when approached by existing and new businesses in need of technical assistance and resources outside their scope of work. The ongoing partnership between City officials, DOTD, and St. Tammany EDC relative to the infrastructure improvements needed along Hwy. 11 near Textron's Stone Road facility is one example of these coordinated efforts. The traffic corridor study was completed and is currently awaiting DOTD permitting to initiate planned improvements. A March 17, 2026, announcement noted that \$10 million in federal funding has been awarded to the Hwy. 11 bridge project. State officials have indicated that the money will allow the start of the design phase for the new bridge.

On the Horizon

As of March 2026, St. Tammany EDC's project pipeline includes 28 projects representing \$3.1 billion in potential capital investment and the 3,000 retained or new jobs. This exciting project pipeline paired with exceptional enrollment growth at Southeastern Louisiana University and Northshore Technical Community College, and the forthcoming St. Tammany Parish Public Schools Healthcare and STEM Discovery Center in Lacombe demonstrates St. Tammany's commitment to shaping a resilient and competitive local economy.

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
2027 Proposed Budget



City of Slidell

2027 Proposed 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 2027 Proposed 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 2027 Proposed 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 2025	Estimated 2026	Target 2027
Continue updating the City’s development regulations to implement the goals of the 2040 Comprehensive Plan.	Updating Code of Ordinances by chapters	9	14	4
Revise zoning districts to reflect the actual land uses and update zoning map	Zoning Map Update	75%	100%	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	7	12	10
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 2027 Proposed Budget Strategic Planning (continued)

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

Housing is a comprehensive focus on neighborhood development which 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 2025	Estimated 2026	Targeted 2027
Preserve and increase affordable housing	Number of new affordable housing units available	7	181	160
Maintain a clean city for all residents	Annual Keep Slidell Beautiful Litter Index Rating assessment	2	2	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	100%	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	2	4	4
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	2	3	3

City of Slidell 2027 Proposed 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 2025	Estimated 2026	Target 2027
Adopt a Complete Streets policy and develop design standards for future street improvements	Master Plan Document	95%	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%	75%	100%
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	75% completed	100% 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	110	100	110
	Rezoning cases	8	Citywide	10
	Historic District certificate of appropriateness review	50	55	60
Olde Towne Slidell Historic District signage in transportation corridors	Number of signs placed	2	2	0
To promote the City as a golf cart community	Number of permitted golf carts	22	45	80
Maintain existing infrastructure	Number of potholes repaired	1,812	1,900	1,900
Complete Sewer Lift Stations upgrades	Number of Sewer Lift Stations upgraded	3	3	6
Create a Stormwater Master Plan with modeling to determine long term system needs & flood ordinance updates	Master Plan Document	75%	100%	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 2027 Proposed 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 2025	Estimated 2026	Target 2027
Increase business to include relocation and expansions	Number of new Occupational licenses	170	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 2025	Estimated 2026	Target 2027
Provide street lighting on all commercial and high-traffic streets	Number of streets lights replaced	39	50	50
Reduce traffic crashes/injuries/fatalities	Number of Traffic Fatalities within the City	3	2	2
Timely response to calls for service	Percent of 911 calls answered within 10 seconds	97.67%	>95%	>95%
	Number of 911 calls	24,157	23,000	23,000
Neutering cat program	Number of cats neutered	172	200	200
Install lighting at local parks & along walking trails	Number of parks & walking trails with lighting	1	1	3

City of Slidell

2027 Proposed 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 2027 Proposed Budget Strategic Planning (continued)

Objective	Measure	Actual 2025	Estimated 2026	Targeted 2027
Create a positive applicant experience through transparency and communication in the recruitment and selection process	Percentage of responding applicants satisfied with applicant experience	>75%	>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	13.80%	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	P20
Deliver timely audit services to facilitate a well-managed government	Number of performance audits issued	<i>New measurement</i>	3	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	\$20.25 per month	\$20.25 per month	\$20.25 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
2027 Proposed Budget
Fiscal Year 2027 Five Year Financial Planning

The Fiscal Year 2027 Five Year Plan covers fiscal years 2027 through 2031. 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 2027 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.

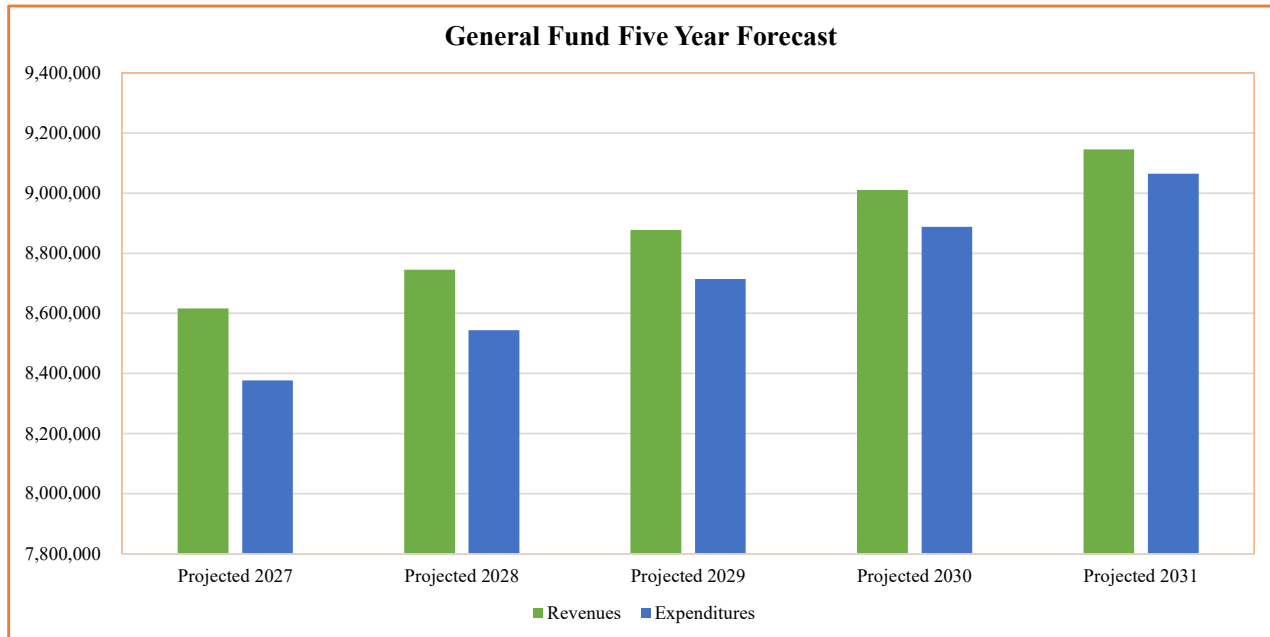
Summary of General Fund - Five Year Forecast

	Projected 2027	Projected 2028	Projected 2029	Projected 2030	Projected 2031
Projected Revenues	\$ 8,616,285	\$ 8,745,529	\$ 8,876,712	\$ 9,009,863	\$ 9,145,011
Projected Expenditures	8,376,681	8,543,800	8,714,100	8,887,600	9,064,700
Net General Fund Impact	239,604	201,729	162,612	122,263	80,311
<i>Projected Capital Expenditures</i>	<i>239,604</i>	<i>201,729</i>	<i>162,612</i>	<i>122,263</i>	<i>80,311</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
2027 Proposed Budget
Fiscal Year 2027 Five Year Financial Planning (continued)

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



General Fund Revenue Comparison by Major Category

	Projected 2027	Projected 2028	Projected 2029	Projected 2030	Projected 2031	Growth Rate
Ad valorem taxes	\$ 1,475,000	\$ 1,497,125	\$ 1,519,582	\$ 1,542,376	\$ 1,565,511	1.50%
Franchise	2,220,000	2,253,300	2,287,100	2,321,406	2,356,227	1.50%
Beer and tobacco	60,000	60,900	61,814	62,741	63,682	1.50%
Licenses and permits	2,178,700	2,211,381	2,244,551	2,278,219	2,312,393	1.50%
Fines and forfeitures	400,000	406,000	412,090	418,271	424,545	1.50%
Charges for services	327,400	332,311	337,296	342,355	347,490	1.50%
Other revenues	874,500	887,618	900,932	914,446	928,162	1.50%
Transfers	1,080,685	1,096,895	1,113,349	1,130,049	1,147,000	1.50%
Total Revenues	\$ 8,616,285	\$ 8,745,529	\$ 8,876,712	\$ 9,009,863	\$ 9,145,011	

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
2027 Proposed Budget
Fiscal Year 2027 Five Year Financial Planning (continued)

General Fund Expenditure Comparison by Major Function

	Projected 2027	Projected 2028	Projected 2029	Projected 2030	Projected 2031	Growth Rate
Administration	\$ 835,544	\$ 852,300	\$ 869,300	\$ 886,700	\$ 904,400	2.00%
Finance	1,061,890	1,083,100	1,104,800	1,126,900	1,149,400	2.00%
Data processing	813,099	829,400	846,000	862,900	880,200	2.00%
Purchasing	405,255	413,400	421,700	430,100	438,700	2.00%
Legal	626,686	639,200	652,000	665,000	678,300	2.00%
Permits	853,913	871,000	888,400	906,200	924,300	2.00%
Cultural affairs	660,104	673,300	686,800	700,500	714,500	2.00%
Civil service	112,529	114,800	117,100	119,400	121,800	2.00%
Human resources	506,915	517,100	527,400	537,900	548,700	2.00%
City Marshall	226,462	231,000	235,600	240,300	245,100	2.00%
City prosecutor	443,795	452,700	461,800	471,000	480,400	2.00%
Planning	480,695	490,300	500,100	510,100	520,300	2.00%
City court of East St. Tammany	360,000	367,200	374,500	382,000	389,600	2.00%
City council	958,794	978,000	997,600	1,017,600	1,038,000	2.00%
Transfer*	31,000	31,000	31,000	31,000	31,000	0.00%
Total Expenditures	\$ 8,376,681	\$ 8,543,800	\$ 8,714,100	\$ 8,887,600	\$ 9,064,700	

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.

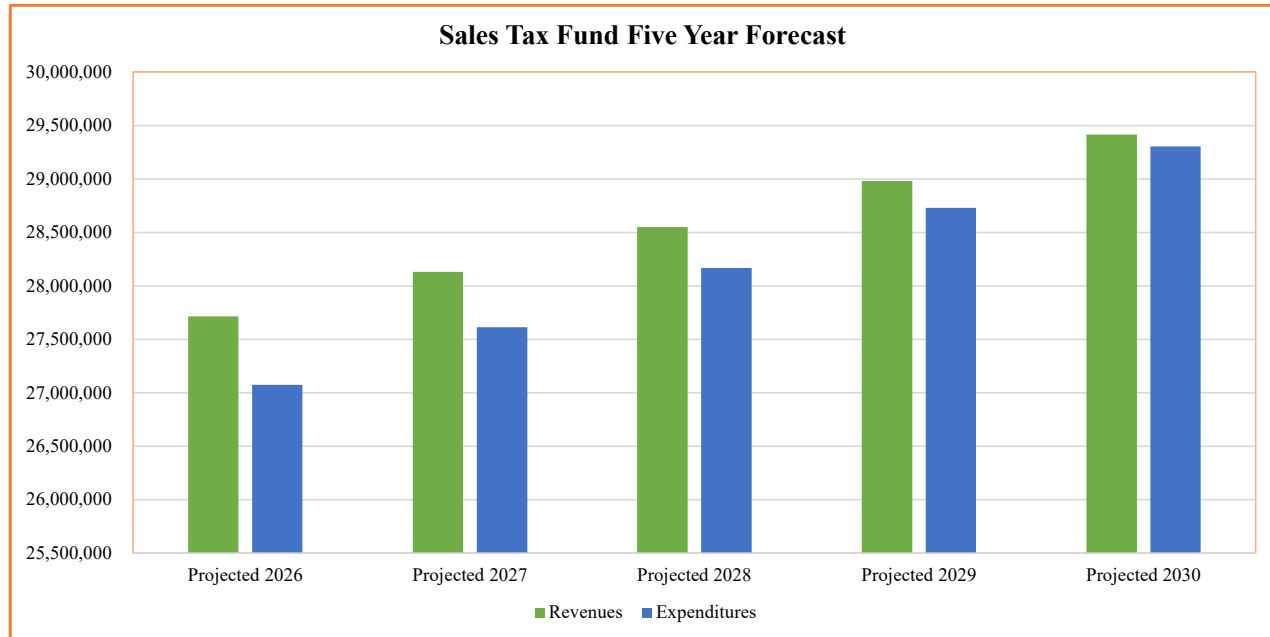
The City will apply the same assumptions used in the General Fund forecast to the Sales Tax Fund forecast, ensuring consistency in revenue projections and alignment in financial planning.

Summary of Sales Tax Fund - Five Year Forecast

	Projected 2027	Projected 2028	Projected 2029	Projected 2030	Projected 2031
Projected Revenues	\$ 27,714,067	\$ 28,129,778	\$ 28,551,725	\$ 28,980,001	\$ 29,414,701
Projected Expenditures	27,072,626	27,614,079	28,166,360	28,729,687	29,304,281
Net Sales Tax Fund Impact	641,441	515,699	385,365	250,314	110,420
<i>Projected Capital Expenditures</i>	<i>641,441</i>	<i>515,699</i>	<i>385,365</i>	<i>250,314</i>	<i>110,420</i>
Net Sales Tax Fund Impact after Capital	-	-	-	-	-

City of Slidell
2027 Proposed Budget
Fiscal Year 2027 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

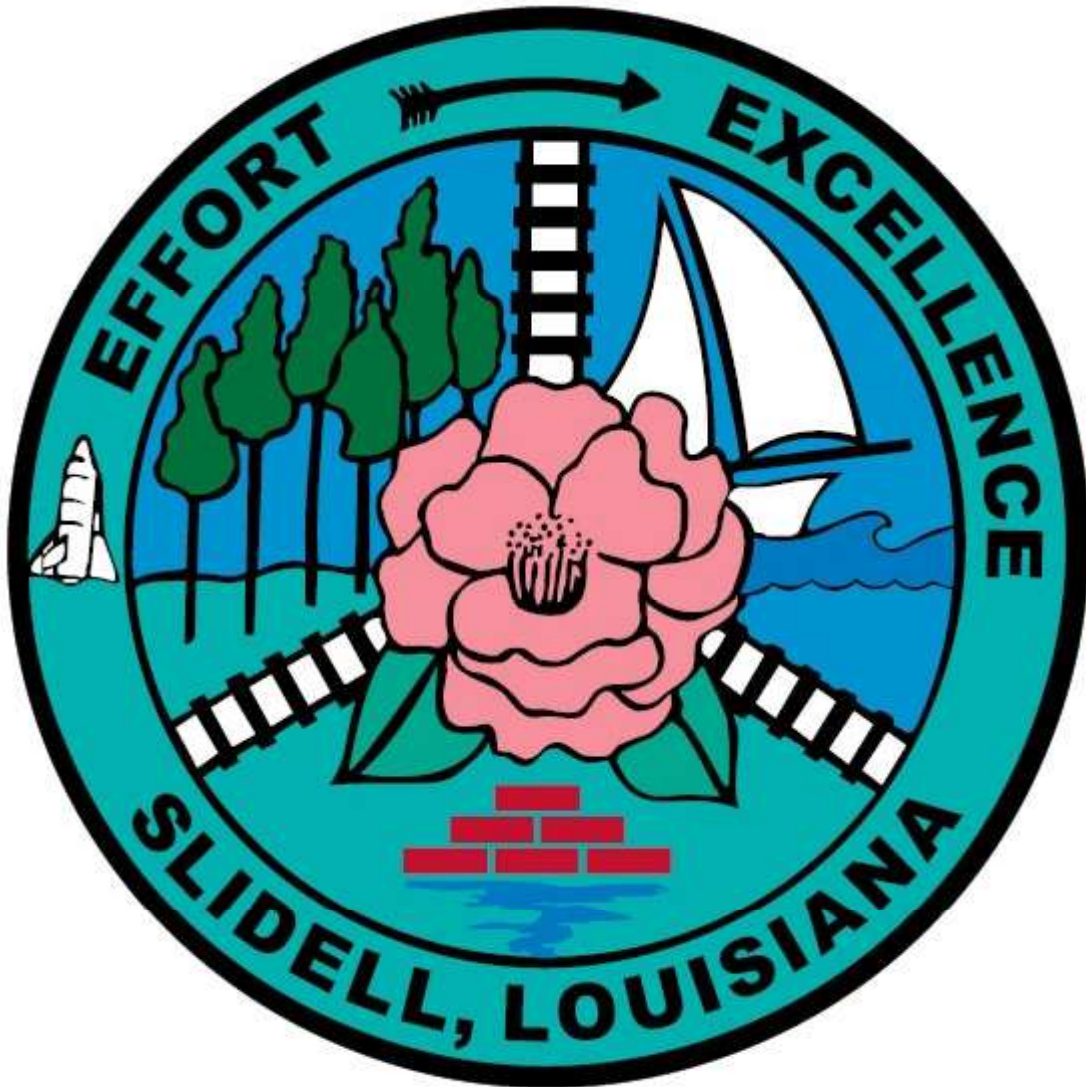
	Projected 2027	Projected 2028	Projected 2029	Projected 2030	Projected 2031	Growth Rate
Ad valorem taxes	\$ 585,000	\$ 593,775	\$ 602,682	\$ 611,722	\$ 620,898	1.50%
Sales tax	26,750,000	27,151,250	27,558,519	27,971,897	28,391,475	1.50%
Licenses and permits	3,000	3,045	3,091	3,137	3,184	1.50%
Intergovernmental revenues	16,040	16,281	16,525	16,773	17,024	1.50%
Charges for services	63,250	64,199	65,162	66,139	67,131	1.50%
Transfers	296,777	301,229	305,747	310,333	314,988	1.50%
Total Revenues	\$ 27,714,067	\$ 28,129,778	\$ 28,551,725	\$ 28,980,001	\$ 29,414,701	

Sales Tax Fund Expenditure Comparison by Major Function

	Projected 2027	Projected 2028	Projected 2029	Projected 2030	Projected 2031	Growth Rate
Engineering	\$ 859,232	\$ 876,417	\$ 893,945	\$ 911,824	\$ 930,060	2.00%
Public works administration	4,611,175	4,703,399	4,797,466	4,893,416	4,991,284	2.00%
Vehicle Maintenance	804,030	820,111	836,513	853,243	870,308	2.00%
Streets, Bridges & Drainage	3,293,676	3,359,550	3,426,741	3,495,275	3,565,181	2.00%
Code Enforcement	284,436	290,125	295,927	301,846	307,883	2.00%
General Maintenance	1,170,405	1,193,813	1,217,689	1,242,043	1,266,884	2.00%
Electrical	381,396	389,024	396,804	404,740	412,835	2.00%
Parks and Recreation	2,813,404	2,869,672	2,927,066	2,985,607	3,045,319	2.00%
Transfer to Public Safety	12,854,872	13,111,969	13,374,209	13,641,693	13,914,527	2.00%
Total expenditures	\$ 27,072,626	\$ 27,614,079	\$ 28,166,360	\$ 28,729,687	\$ 29,304,281	

**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
2027 Proposed Budget**



City of Slidell 2027 Proposed Budget Budget Summary

Financial Summary

Revenues

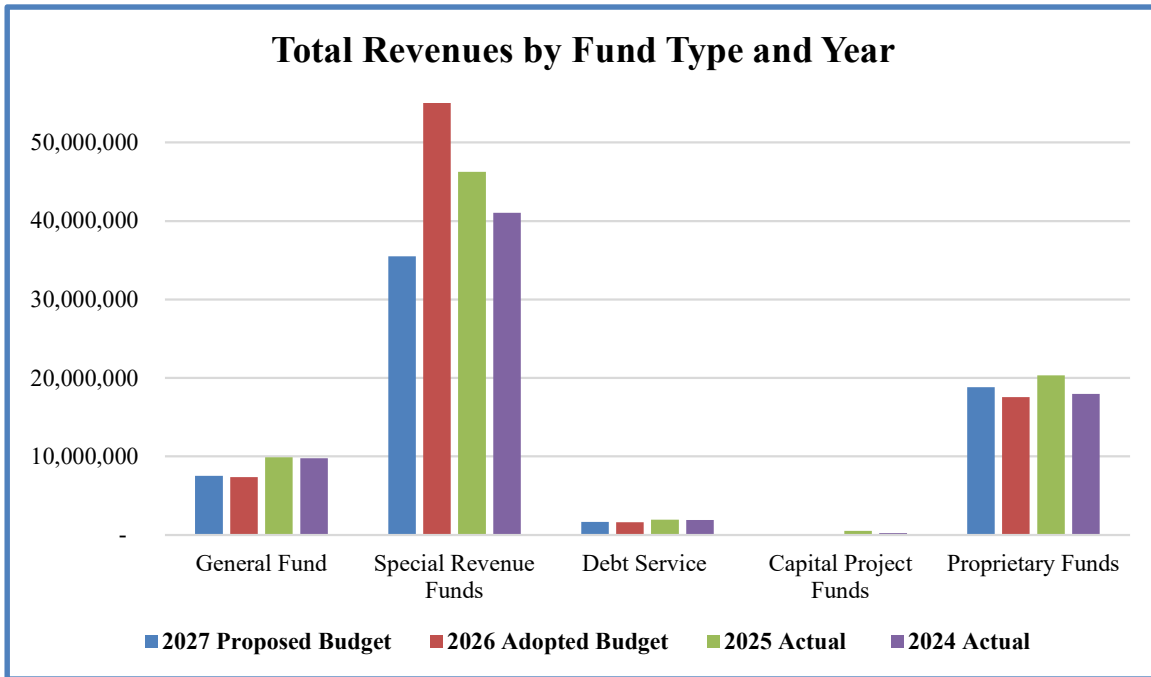
Total proposed revenues for the year 2027 for all funds are \$63,505,177. This is a decrease of \$39,453,113 or 38.32% when compared to the prior year budget is primarily due to a decrease in grant funding. Fiscal year 2026 saw a substantial amount of funding under the Community Development Block Grant, Department of Transportation, and Hazard Mitigation in the form of the Home Elevation Program. The General Fund has a decrease of \$184,800 or 2.51% when compared to the 2026 budget. Fines and forfeitures have increased by \$93,300 or 30.42% due to an increase in collection of fines at the City Court of East St. Tammany. The City is projecting Ad Valorem taxes, franchise fees, beer and tobacco, licenses and permits, and charges for services to be relatively consistent when compared to prior year. Special Revenue Funds have a \$40,899,735 or 53.53% decrease when compared to the 2026 budget. This decrease is directly related to grants. No significant change was noted in the debt service fund when compared to the 2026 budget. The Proprietary funds increased by \$1,247,358 or 7.10%. It should be noted that pricing for avgas and jet fuel has increased, along with the water and sewer utility rates.

The following graphs below illustrate the total annual revenues by fund type for the proposed 2027 budget and the adopted 2026 budget:

Annual Revenues by Fund Type

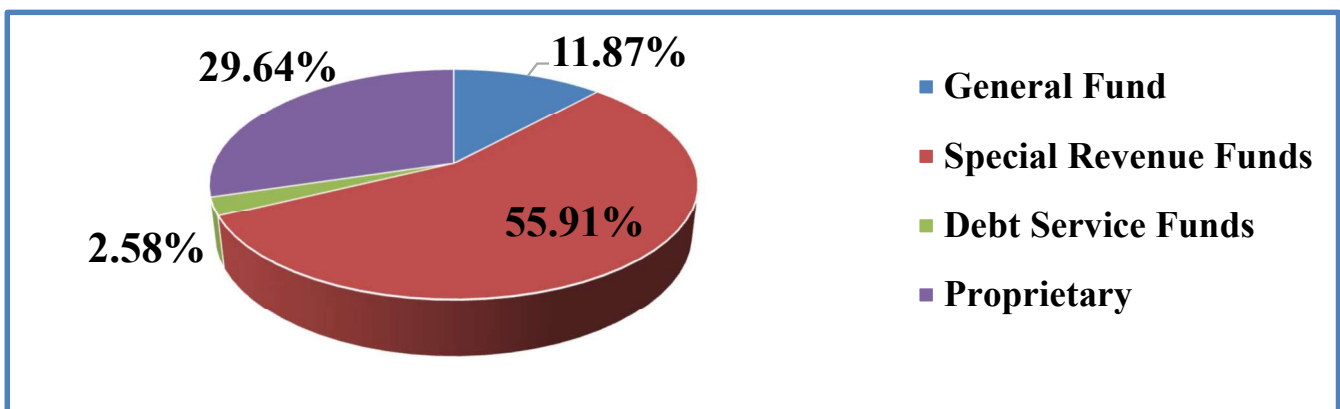
	2027 Proposed Budget	2026 Adopted Budget	2027 Over (Under) 2026 Budget	
General	\$ 7,535,600	\$ 7,350,800	\$ 184,800	2.51%
Special Revenue	35,507,954	76,407,689	(40,899,735)	-53.53%
Debt Service	1,640,000	1,615,000	25,000	1.55%
Capital Project	-	10,536	(10,536)	-100.00%
Proprietary	18,821,623	17,574,265	1,247,358	7.10%
	<u>\$ 63,505,177</u>	<u>\$ 102,958,290</u>	<u>\$ (39,453,113)</u>	<u>-38.32%</u>

City of Slidell 2027 Proposed Budget Budget Summary (continued)



The General Fund revenues have remained relatively consistent over the last four years, however with a spike in fiscal year 2024 and 2025 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 5.00%. 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 2027 proposed budgeted revenues:



City of Slidell 2027 Proposed Budget Budget Summary (continued)

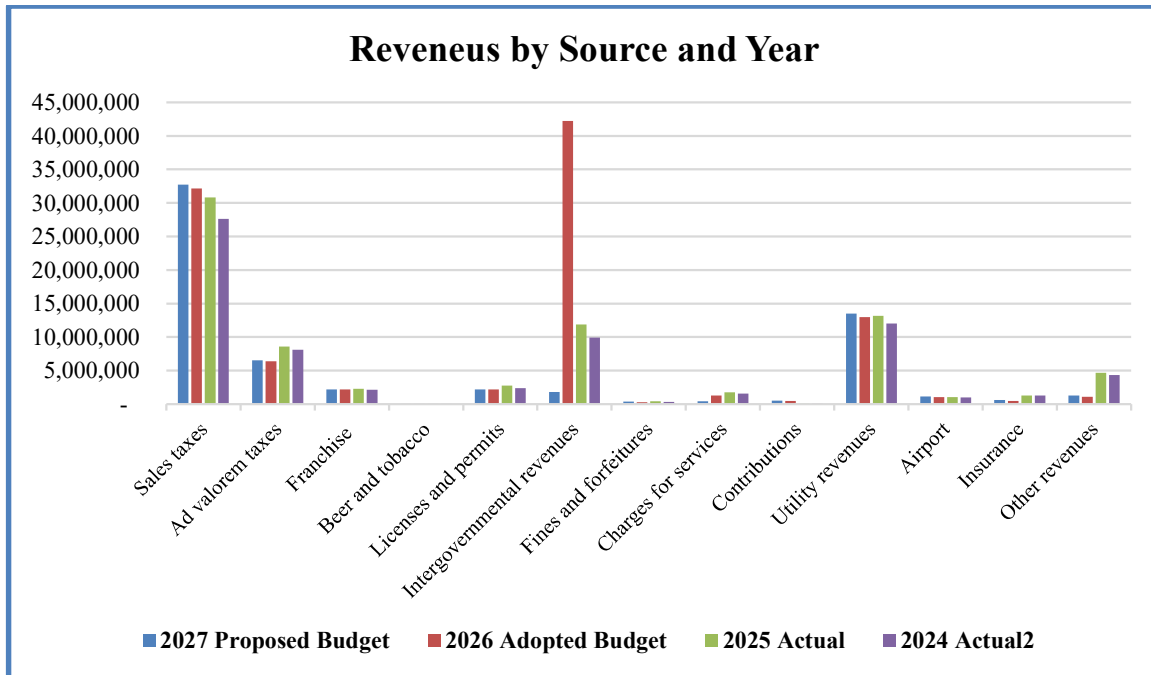
Sales Tax revenues represent 51.57% of the total budgeted 2027 revenues resulting in an increase from the prior year of \$600,000 or 1.87%. The City continues to use a conservative budgeting approach when estimating revenues. However, the projected increase reflects recent trends, as actual revenues in prior years have been significantly higher than originally budgeted. Intergovernmental revenues decreased by \$40,383,638 or 95.70% primarily due to the Community Development Block Grant (“CDBG”), public assistant grant from the Hazard Mitigation Program – Home Elevation, Department of Transportation, and American Rescue plan funding received in prior year. In the 2027 and 2026 budget, the CDBG Fund had \$175,000 and \$17,823,125 in intergovernmental revenues, respectively. While American Rescue Plan fundings was \$0 and \$651,877 in 2027 and 2026, respectively. Grants and contributions funds had grants budgeted at \$250,910 in 2027 and \$22,949,138 in 2026. This decrease is due to the projects ending in fiscal year 2026 and no new funding budgeted for 2027. However numerous projects will roll into fiscal year 2027. Charges for services decreased by \$856,440, or 65.40%, reflecting the sale of the Slidell Business Campus, which eliminates rental income, as well as a change in the handling of police details at the local Walmart, which are no longer processed through the City. Utility revenues increased by \$550,000 or 4.24% due to a 5.00% increase in utility rates and a CPI % assessed to the garbage rates beginning on January 1, 2027. Airport revenues increased by \$62,500, or 5.85%, reflecting the expected growth in rental and fuel sales associated with the ongoing airport improvements. Contributions fluctuate from year to year resulting in \$527,973 and \$503,607 for the 2027 and 2026 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 2027 budget and the adopted 2026 budget:

Annual Revenues by Function

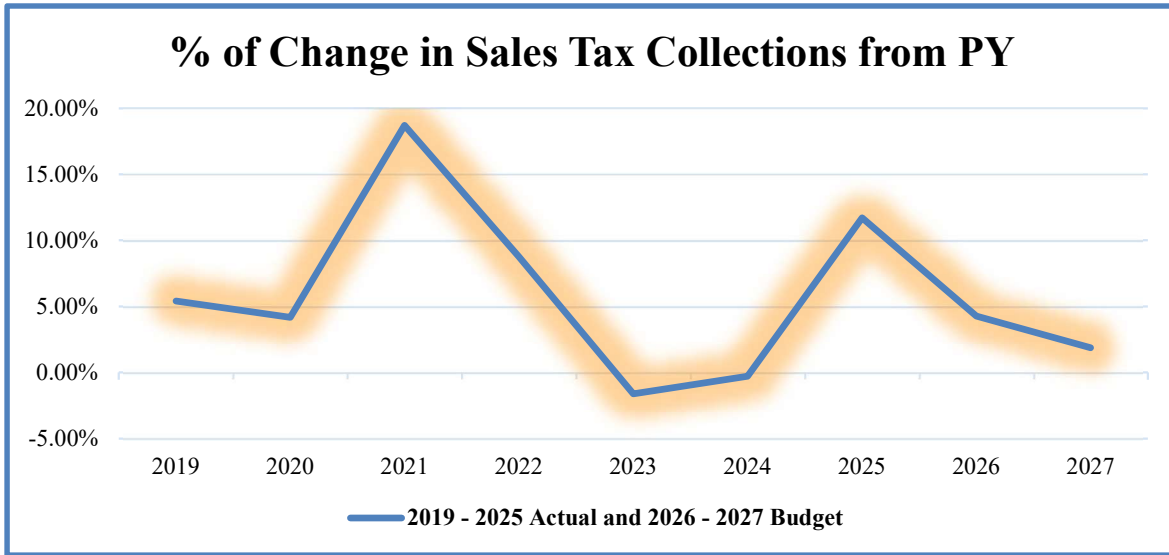
	2027 Proposed Budget	2026 Adopted Budget	2027 Over (Under) 2026 Budget	
Sales taxes	\$ 32,750,000	\$ 32,150,000	\$ 600,000	1.87%
Ad valorem taxes	6,550,000	6,390,000	160,000	2.50%
Franchise	2,220,000	2,200,000	20,000	0.91%
Beer and tobacco	60,000	65,000	(5,000)	-7.69%
Licenses and permits	2,181,700	2,178,700	3,000	0.14%
Intergovernmental revenues	1,814,254	42,197,892	(40,383,638)	-95.70%
Fines and forfeitures	400,000	306,700	93,300	30.42%
Charges for services	453,150	1,309,590	(856,440)	-65.40%
Contributions	527,973	503,607	24,366	4.84%
Utility revenues	13,508,000	12,958,000	550,000	4.24%
Airport	1,131,600	1,069,100	62,500	5.85%
Insurance	625,000	502,740	122,260	24.32%
Other revenues	1,283,500	1,126,961	156,539	13.89%
	<u>\$ 63,505,177</u>	<u>\$ 102,958,290</u>	<u>\$ (39,453,113)</u>	<u>-38.32%</u>

City of Slidell 2027 Proposed Budget Budget Summary (continued)

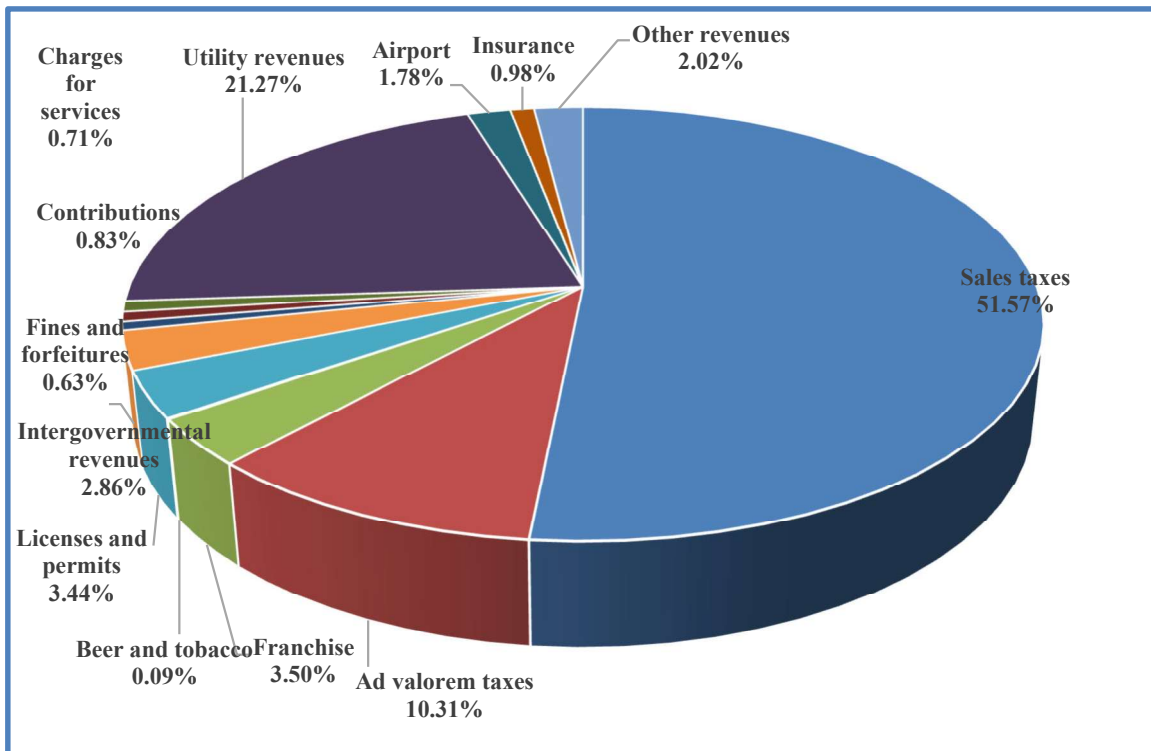


Sales tax revenue is holding steady. Though in response to funding needs within the Slidell Police Department, the City proposed a 0.38% sales tax increase specifically for the police department, what was approved by voters in April 2024 totaling 2.38%. Collections for this new tax began on January 1, 2025, which explains the increases in sales tax revenues in fiscal year 2026 and 2025, respectively. The City budgeted sales tax at \$32,750,000 and \$32,150,000 for fiscal years 2027 and 2026, respectively. The City proposed a \$600,000 or 1.87% increase in 2027 due to an estimated 4.12% increase in current collections when compared to budget and remaining with a conservative approach. The current year's projected sales tax revenues of \$34,100,000 exceed the budgeted amount of \$32,150,000, resulting in a possible surplus of \$1,350,000. In fiscal year 2027 and 2026, the City budgeted \$5,900,000 and \$2,950,000 for the 0.38% sales tax dedicated to the police, respectively. In 2025 and 2024, the City budgeted \$29,450,000 and \$24,250,000 in sales taxes while the actual collections were \$30,836,039 and \$27,605,144. The increases of \$1,386,039 and \$3,355,144 were utilized during the City's 2026 and 2025 supplemental budgets for capital improvements projects. The City will continue monitoring 2025 sales taxes.

City of Slidell 2027 Proposed Budget Budget Summary (continued)



The following chart illustrates the percentage of funding by source of total 2027 proposed budgeted revenues:



City of Slidell

2027 Proposed Budget

Budget Summary (continued)

Sales and Use Taxes

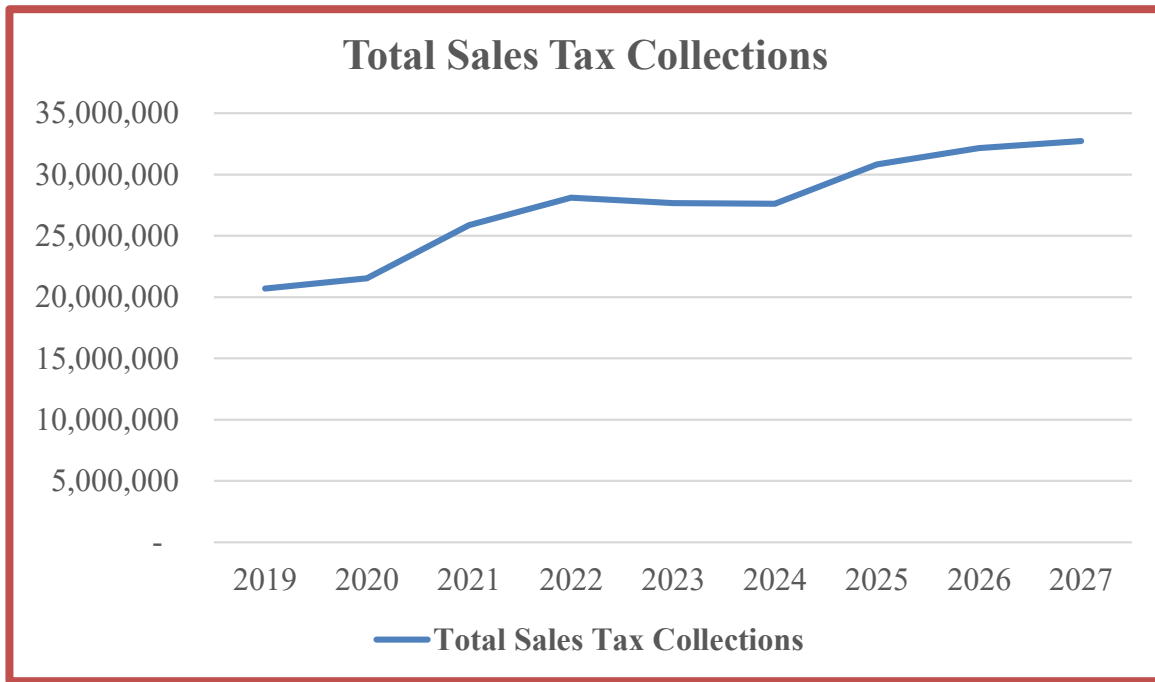
Sales and Use Taxes are imposed upon the sale at retail or the use, consumption, distribution or storage for use or consumption of tangible personal property as defined in La. R.S. 47. Local imposition of such taxes, after approval by local referendum, is authorized by La. R.S. 33 Chapter 6.

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, 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.

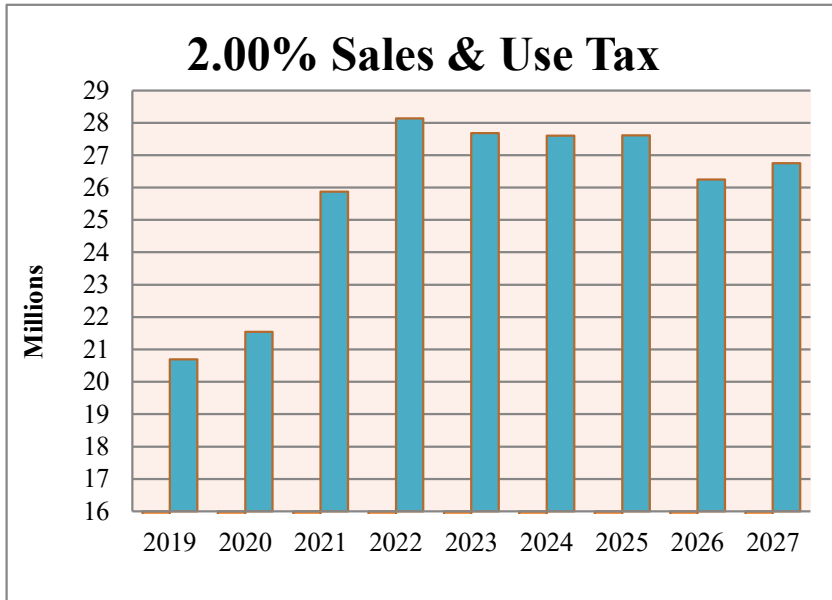
An intergovernmental agreement (Sales Tax Enhancement Plan) with Sales Tax District # 3 of St. Tammany Parish, stipulates that each entity will collect only one percent (1%) of the tax in certain areas for a total of two (2%) rather than each charging the two (2%). This agreement was re-negotiated in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

Sales & Use Taxes contribute 53.09% of budgeted 2027 *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 below illustrates actual sales tax collections from 2019 through 2025, and budgeted collections for 2026 and 2027.

**City of Slidell
2027 Proposed Budget
Budget Summary (continued)**



Below is the history of 2.00% Sales & Use Taxes recorded in the Sales Tax Fund:



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.

City of Slidell
2027 Proposed Budget
Budget Summary (continued)

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.

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.

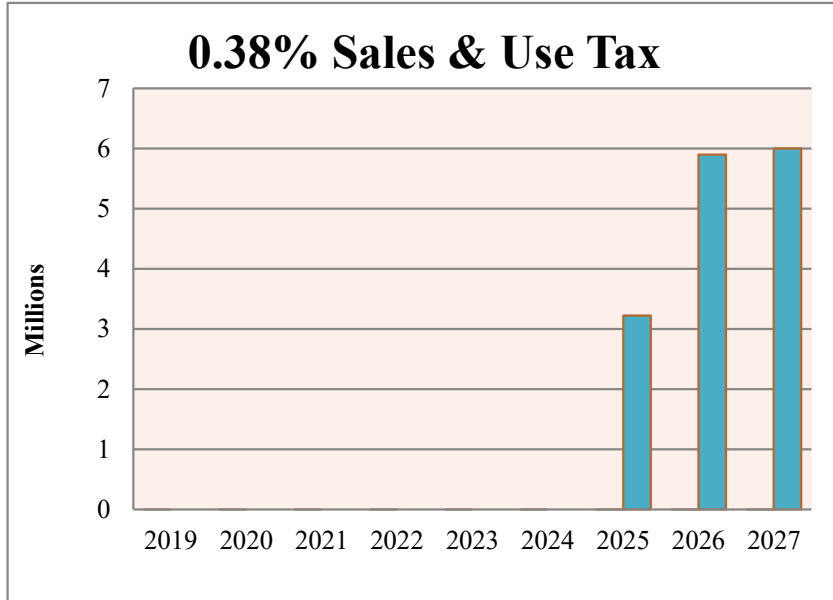
In 2025, sales tax revenues totaled \$27,612,800, representing an increase of \$7,656, or 0.03%, from 2024. This slight change reflects relatively stable collections, with no significant growth occurring during the year.

2026 Budget was made at \$26,250,000 based on a conservative approach. The assumption was made that sales tax has leveled out. The City is projecting to collect \$27,600,000 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.

2027 sales tax revenues are budgeted at \$26,750,000 with a 1.90% increase when compared to prior year. Although recent actual collections have reached approximately \$27.6 million, the City continues to take a conservative approach when budgeting revenues and has not assumed additional growth. This practice helps ensure financial stability and protects the City against potential economic fluctuations.

City of Slidell 2027 Proposed Budget Budget Summary (continued)

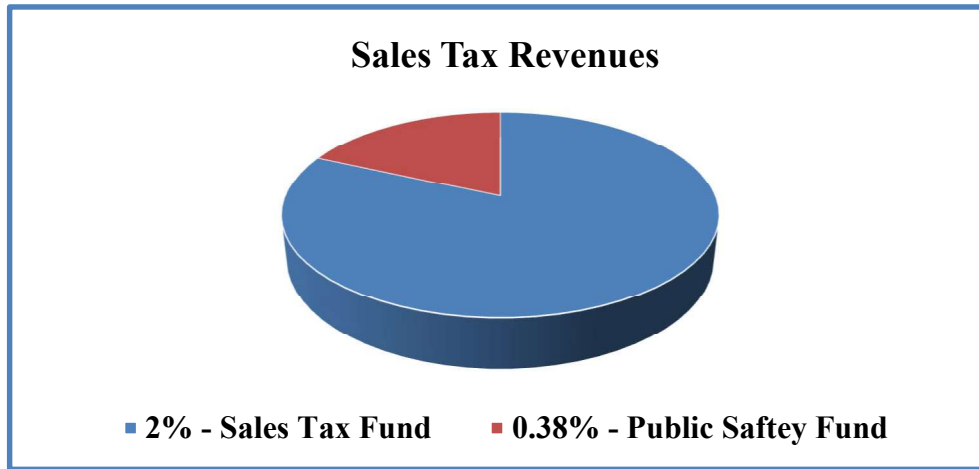
Below is the history of 0.38% Sales & Use Taxes recorded in Public Safety:



In 2025, the City collected \$3,223,239 in sales tax revenues, representing six months of collections after the tax became effective on January 1, 2025.

Sales tax revenues for 2026 are budgeted at \$5,900,000, reflecting the first full year of collections since the tax's implementation. The City is projecting to collect \$6,500,000 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 0.38% sales tax will be transferred via a supplemental budget adjustment to within the Public

Safety Fund for future improvements to help the Police Department achieve its strategic goals.



Ad Valorem Tax

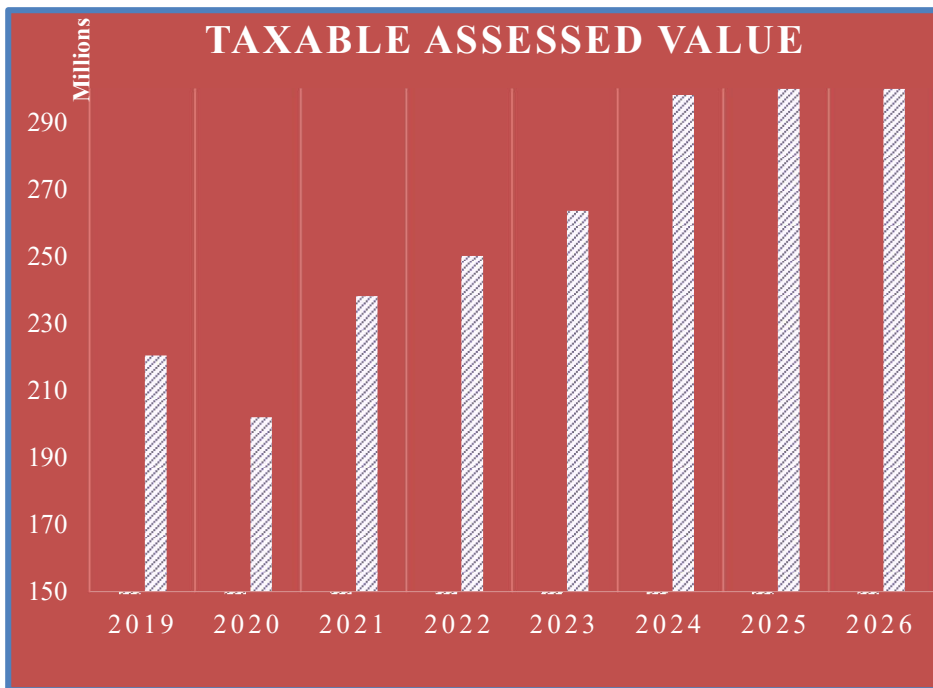
Ad Valorem Tax (property tax) is assessed on real estate, inventory, and public utility property. Appropriate millage are authorized by ordinance of the Slidell Council each year and subsequently applied to property assessments by the St. Tammany Parish Assessor. The Assessor generates the tax bills in late November of each year and sends them to Slidell where they are collected by the St. Tammany Sheriff. Unpaid taxes

City of Slidell 2027 Proposed Budget Budget Summary (continued)

are collected in connection with a tax sale held in June of each year. Ad Valorem tax represents 10.31% of total revenues in fiscal year 2027, which is relatively comparable with prior year.

Proposed 2027 millage

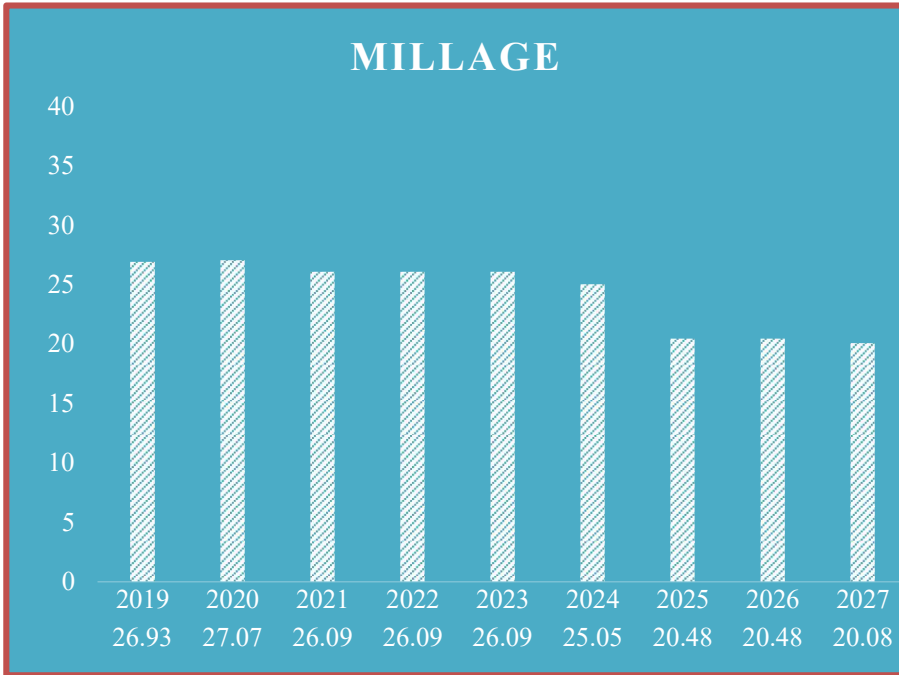
Purpose	Mills	2027 Budget	Fund
General administration	4.52	\$ 1,475,000	General
Public works	1.79	585,000	Sales Tax
Solid waste disposal	4.45	1,450,000	Utility
Sewer maintenance	4.37	1,400,000	Utility
Debt retirement	4.95	1,640,000	Debt
Total	20.08	\$ 6,550,000	



Revenue from ad valorem tax represents 10.31% of the total 2027 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 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 was \$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. In fiscal year 2025, taxable assessed value is \$303,975,096 which is an increase of 1.90% when compared to prior year and the mills decreased from 26.09 to 25.05 due to the loss of the public safety 4.54 mills. This decrease in mills is directly related to the Police

City of Slidell 2027 Proposed Budget Budget Summary (continued)



department forgoing the mills in lieu of the 0.38% sales tax. Ad valorem tax revenues are budgeted at \$6,550,000 in 2027 and \$6,390,000 in 2026, based on millage rates of 20.08 mills and 20.48 mills, respectively. The increase in projected revenues is primarily attributable to growth in the City’s taxable assessed value. The decrease in the overall millage rate is the result of the City rolling back the debt service millage from 5.35 mills in 2026 to 4.95 mills in 2027. The City only levies the amount necessary to generate sufficient revenue to meet its annual debt service obligations.

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 2019 through 2025, and budgeted collections for 2026 and 2027:



City of Slidell
2027 Proposed 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 2027 Water and Sewer rates:

Water Rates

Location Category	Gallons	2027	2026	Rate Increase
Residential (Inside City Limits)	First 5,000	27.30	26.00	5.00%
	Each 1,000 after	2.64	2.51	5.00%
Residential (Outside City Limits)	First 5,000	64.23	61.17	5.00%
	Each 1,000 after	5.28	5.02	5.00%
Commercial (Inside City Limits)	First 5,000	29.95	28.52	5.00%
	Each 1,000 after	2.64	2.51	5.00%
Commercial (Outside City Limits)	First 5,000	96.25	91.67	5.00%
	Each 1,000 after	5.47	5.21	5.00%

Sewer Rates

Location Category	Gallons	2027	2026	Rate Increase
Inside City Limits	First 4,000	25.05	23.86	5.00%
	Each 1,000 after up to 20,000	4.72	4.49	5.00%
	Each after 20,000	3.96	3.77	5.00%
Outside City Limits	First 4,000	99.47	94.74	5.00%
	Each 1,000 after up to 20,000	9.42	8.97	5.00%
	Each after 20,000	7.72	7.35	5.00%

City of Slidell 2027 Proposed Budget Budget Summary (continued)

Effective July 1, 2027, 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. Garbage and recycling fees are adjusted with CPI on January 1st of each year. For fiscal year 2027, the City had projected a 3.00% CPI adjustment for garbage.

Revenue from water and sewer fees represents 21.27% of total revenues in the proposed 2027 budget. Collections in 2027 and 2026 are estimated at \$13,508,000 and \$12,958,000, respectively. This represents an increase of \$550,000 or 4.24% in the current year. This is primarily due to the 5.00% increase in water and sewer rates, and an anticipated CPI increase in garbage rates.

The chart below illustrates 2027 and 2026 budget collections and actual collections from the past seven years:



Collections in 2025 and 2024 are at \$13,188,724 and \$12,015,779, respectively. This represents an increase of \$1,172,945 or 9.76%. This is primarily due to the 5.00% increase in water and sewer rates and a 49.82% increase in garbage rates due to renegotiations of the garbage contract. 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

City of Slidell

2027 Proposed Budget

Budget Summary (continued)

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.

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 3.44% of total revenues in the proposed 2027 budget. Collections for licenses and permits are budgeted at \$2,181,700 in the proposed 2027 budget which is a \$3,000 or 0.14% 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. It also includes tuition at the Regional Training Facility and other miscellaneous fees and charges. The Slidell Business Campus was included in this category until the current fiscal year.

In late FY 2007, the City leased the building to another government entity and private businesses to generate a net revenue surplus after expenses. In June 2017, the building's major tenant reduced occupancy from 99% to 55% of the total space, resulting in an annual revenue loss of approximately \$622,000 in 2018. Since that time, the City has been evaluating options for the property.

In fiscal year 2025, the major tenant further reduced occupancy from 55% to 25%, resulting in an additional \$700,000 annual revenue loss. Based on these reductions, the City determined it was in its best interest to sell the building and subsequently proposed Ordinance No. 26-03-3630.

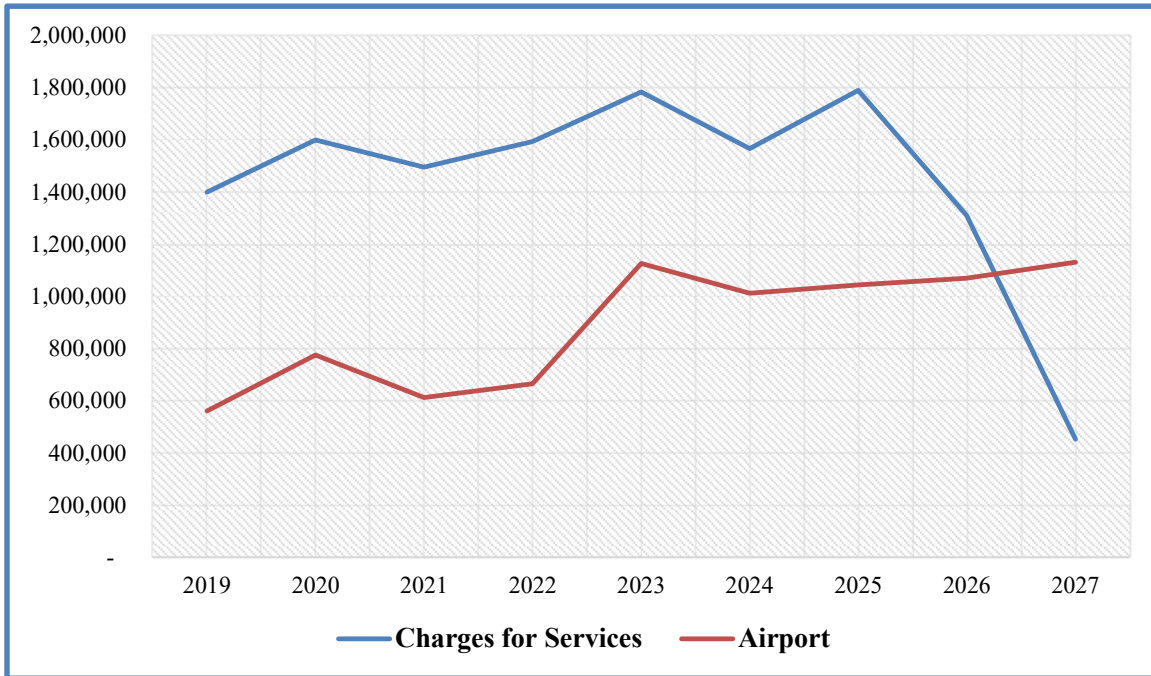
Revenue from charges of services represents 0.71% of total revenues in the proposed 2027 budget. Charges for services decreased from \$1,309,590 in 2026 to \$453,150 in 2027. This 65.40% decrease is directly related to the sale of the Slidell Business Campus, which eliminates rental income, as well as a change in the handling of police details at the local Walmart, which are no longer processed through the City.

Charges for services remain relatively consistent from \$1,566,686 in 2024 to \$1,789,239 in 2025. These revenues are directly related to the City's ability to continue to rent out facilities and the City negotiated

City of Slidell 2027 Proposed Budget Budget Summary (continued)

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.

The following chart illustrates the charge for services by year and fuel sales:



Airport

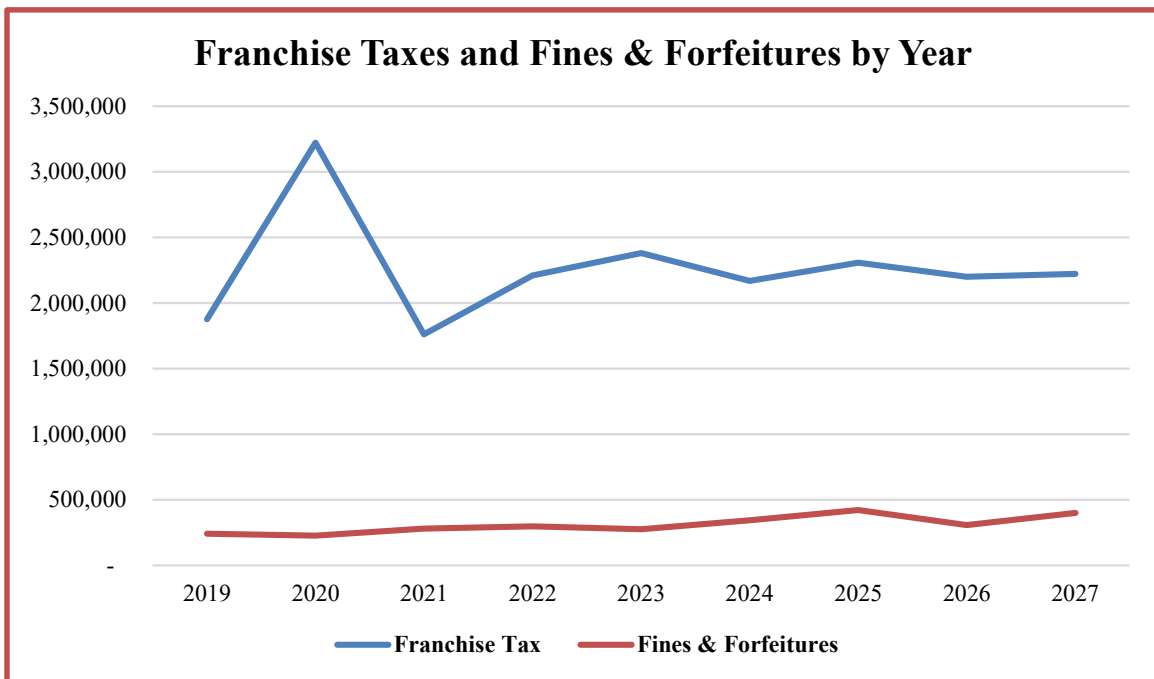
Airport revenues are classified as charges for services and include fuel sales at the airport of \$1,131,600 and \$1,069,100 for 2026 and 2027 budgets, respectively. The increase of \$62,500 or 5.85% is directly related to gas prices. Airport revenue represents 1.78% of total revenues in the proposed 2027 budget. In September 2011, the City started purchasing and selling avgas and jet fuel at the airport. Fuel sales have not changed significantly over the years however the City's airport is entering a new phase with the initiation of a new fuel contract and several ongoing facility upgrades. These improvements are expected to enhance airport operations, increase fuel sales, and attract additional tenants and aviation activity. Overall, the outlook for airport revenues is positive, reflecting both anticipated operational growth and the continued commitment to maintaining and improving airport infrastructure. The City will continue to monitor revenues closely and adjust the budget as needed to ensure alignment with projections.

City of Slidell 2027 Proposed Budget Budget Summary (continued)

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, resulting in a one-time payment of \$1,400,000. Beginning in 2017, revenue from cable franchisees had been trending downward due to increased competition from other television and internet service providers. This trend has stabilized, however, following the introduction of the fiber franchise in 2021.

Franchise taxes represent 3.50% of the total budgeted revenues in 2027. Franchise collections increased by \$20,000 or 0.91% in 2027. Franchise taxes are projected to generate \$2,220,000 in 2027, compared to \$2,200,000 in 2026. This slight increase reflects growth in fiber franchise fees, which offsets the decline in cable franchise fees received in 2026.



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 \$400,000 and \$306,700 in 2027 and 2026, respectively. The increase of \$93,000 is attributed

City of Slidell

2027 Proposed Budget

Budget Summary (continued)

to the increase in caseloads. 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 Fund at \$897,381 for fiscal years 2027, 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 \$60,000 and \$65,000, respectively. Beer tax revenue for 2025 was \$60,501, 2024 was \$66,914, 2023 was \$71,286, 2022 was \$77,511, 2021 was \$67,858, 2020 was \$76,850, and 2019 was \$78,975. This revenue has remained relatively 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

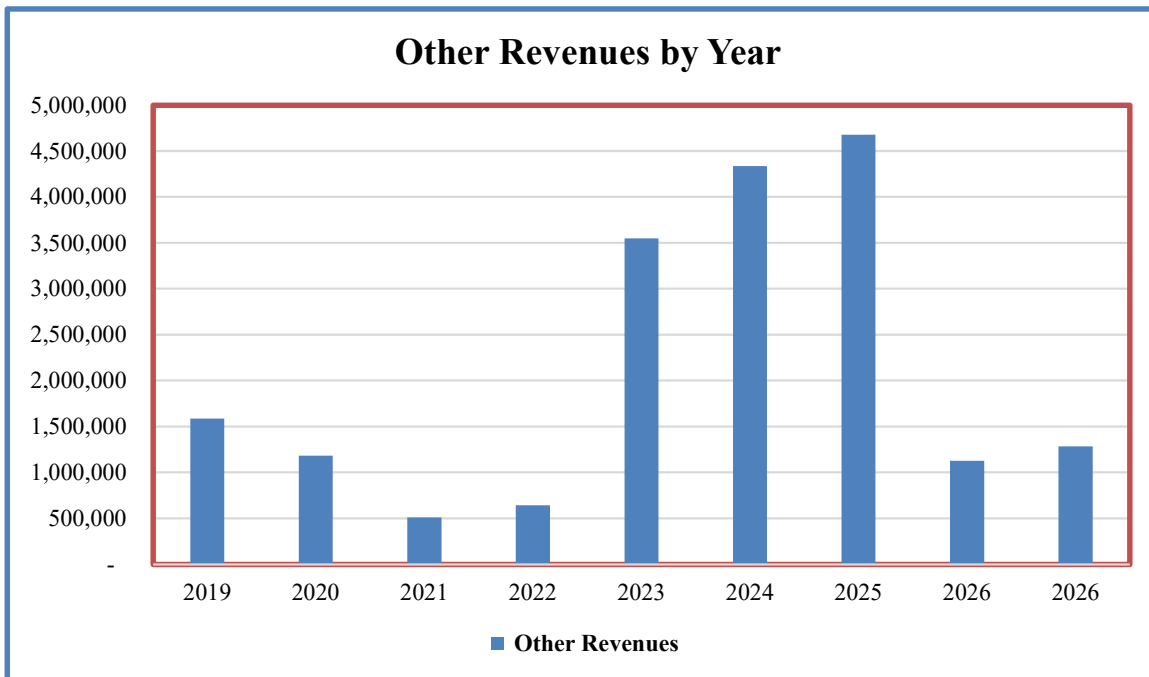
City of Slidell 2027 Proposed Budget Budget Summary (continued)

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 2.02% 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 \$1,283,500 and \$1,126,961 in 2027 and 2026, respectively. In fiscal year 2023, 2024, and 2025 there was a large increase in interest revenues over the budget which resulted in the carry-forward revenues used in supplemental budgets for capital projects.

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



Expenditures

The proposed budget for the year 2027 for all funds, including operating, capital and proprietary is \$63,905,177. This is a 63.46% decrease from the 2026 adopted budget primarily due to rollover capital funding from year to year and a decrease in grant funding.

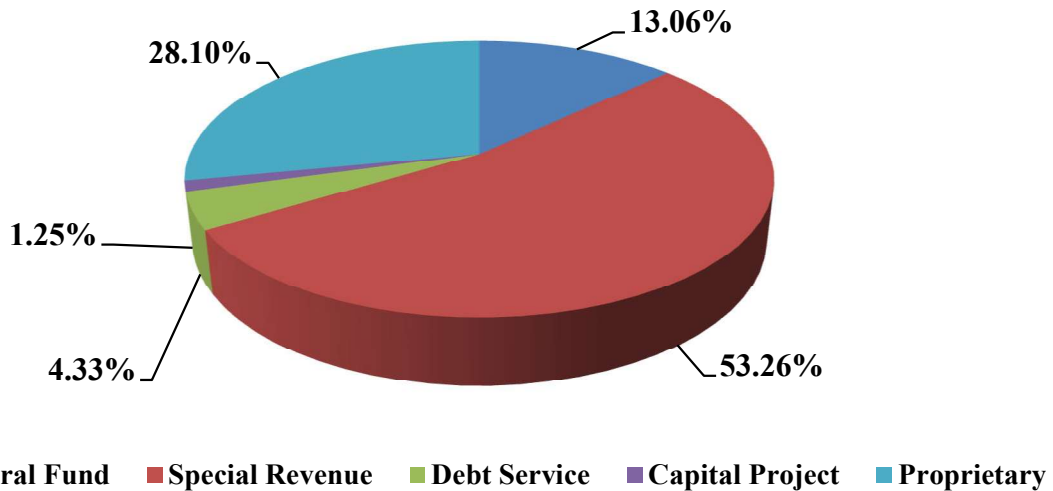
City of Slidell 2027 Proposed Budget Budget Summary (continued)

The following graphs below illustrate the total annual operating budget by fund type for the proposed 2027 budget and the adopted 2026 budget:

Annual Appropriations by Fund Type

	<u>2027 Proposed Budget</u>	<u>2026 Adopted Budget</u>	<u>2027 Over (Under) 2026 Budget</u>	
General	\$ 8,345,681	\$ 8,132,140	\$ 213,541	2.63%
Special Revenue	34,033,290	85,978,285	(51,944,995)	-60.42%
Debt Service	2,770,000	2,705,000	65,000	2.40%
Capital Project	801,325	44,167,525	(43,366,200)	-98.19%
Proprietary	17,954,881	33,916,117	(15,961,236)	-47.06%
	<u>\$ 63,905,177</u>	<u>\$ 74,899,067</u>	<u>\$ 110,993,890</u>	<u>-63.46%</u>

2027 Annual Appropriations by Fund Type



City of Slidell 2027 Proposed Budget Budget Summary (continued)

The following graphs below illustrate the total annual operating budget by expenditure type for the proposed 2027 budget and the adopted 2026 budget:

Annual Appropriations by Expenditure Type

	2027 Proposed Budget	2026 Adopted Budget	2027 Over (Under) 2026 Budget	
Salaries & benefits	\$ 36,046,384	\$ 34,992,115	\$ 1,054,269	3.01%
Contractual services	15,576,051	25,249,536	(9,673,485)	-38.31%
Supplies & materials	2,499,125	2,525,032	(25,907)	-1.03%
Operating equipment	218,250	229,650	(11,400)	-4.96%
Repairs & maintenance	1,917,510	2,025,590	(108,080)	-5.34%
Other	229,000	222,575	6,425	2.89%
Debt	4,006,909	3,941,472	65,437	1.66%
Capital Outlay	3,411,948	105,713,097	(102,301,149)	-96.77%
	<u>\$ 63,905,177</u>	<u>\$ 174,899,067</u>	<u>\$(110,993,890)</u>	<u>-63.46%</u>

Salaries and benefits increased by \$1,054,269 or 3.01% when compared to the 2026 budget. This increase is due to a one-step increase totaling 1.5% adjustment for all municipal and public safety employees. One step for all employee costs the City approximately \$405,000. The Police Department has requested to increase their 3.00% employer contribution to 4.00% resulting in a \$75,000 increase. Additionally, the City's retirement contribution has remained the same at 27.00% and the Municipal police employees' retirement system contribution decreased 4.125% for fiscal year 2027 from 33.475% to 29.35%, while health benefit costs are estimated to increase by 10%. The net effect of the decrease on pensions and the increase in health benefits is approximately an additional \$450,000.

The City has determined to align part-time school crossing-guard wages with surrounding agencies. As a result, the 2027 budget includes a salary adjustment for all part-time crossing guards. This increase is offset by a reduction in the number of crossing guards budgeted, maintaining fiscal responsibility while ensuring competitive compensation.

The 2027 budget includes the addition of a Director of Information Technology to provide strategic leadership and oversight of the City's technology operations. This position will ensure that IT systems are secure, efficient, and aligned with the City's goals, while overseeing major technology projects, system upgrades, and innovation initiatives. By centralizing IT leadership, the City can improve operational efficiency, strengthen cybersecurity, optimize technology spending, and provide guidance and professional development for IT staff. Overall, this role enhances the City's technological foundation and positions the organization to adapt effectively to future challenges and opportunities. The budget also includes the addition of an Administrative Secretary in the Police Department and a Legal Assistant under the City Prosecutor to provide increased administrative and legal support in areas with high operational demands. These positions will improve efficiency by allowing police leadership and prosecutors to focus on core

City of Slidell 2027 Proposed Budget Budget Summary (continued)

public safety and legal responsibilities rather than routine administrative tasks. The cost of these additions is offset by the removal of the Administrative Secretary position in the Mayor's Office and a Vehicle Mechanic position, representing a strategic reallocation of resources to departments where the need is greater while maintaining fiscal responsibility and addressing operational priorities without increasing overall personnel costs.

The City has also conducted a review of its current organizational structure and has implemented several adjustments to improve efficiency and coordination among departments. Under the proposed structure, the City Engineer will oversee the entire Public Operations Department to provide greater oversight and streamline operational decision-making. The City has also created a Director of Community Development position, which will oversee the Planning Department and Building Permits to better coordinate growth, development, and regulatory functions. Code Enforcement will move back under Public Operations, specifically within the Roads, Streets, and Bridges Division, to allow for stronger oversight and to foster a more disciplined and accountable department. Additionally, the Grease Trap Inspector will be moved back to the Sewer Department to align inspection responsibilities with the department responsible for sewer system maintenance. Utility Technicians will report to Data Processing, which manages the billing process, improving communication and accuracy between field operations and customer billing. These changes are intended to enhance operational efficiency, strengthen accountability, and better align departmental functions with the current administration's vision of a more streamlined and responsive municipal government.

Employees are the City's greatest asset, and the 2027 budget reflects a commitment to recognizing and developing talent through targeted reclassifications. The budget includes the advancement of key staff to roles that better align with their skills and responsibilities, including IT Support Specialist I to IT Support Specialist II, Warehouse Specialist to Buyer I, Human Resources Assistant to Human Resources Generalist, and Engineering Field Representative to Engineering Inspector II. These reclassifications not only reward performance and experience but also strengthen departmental capacity, improve efficiency, and support the City's ongoing commitment to professional development and effective service delivery.

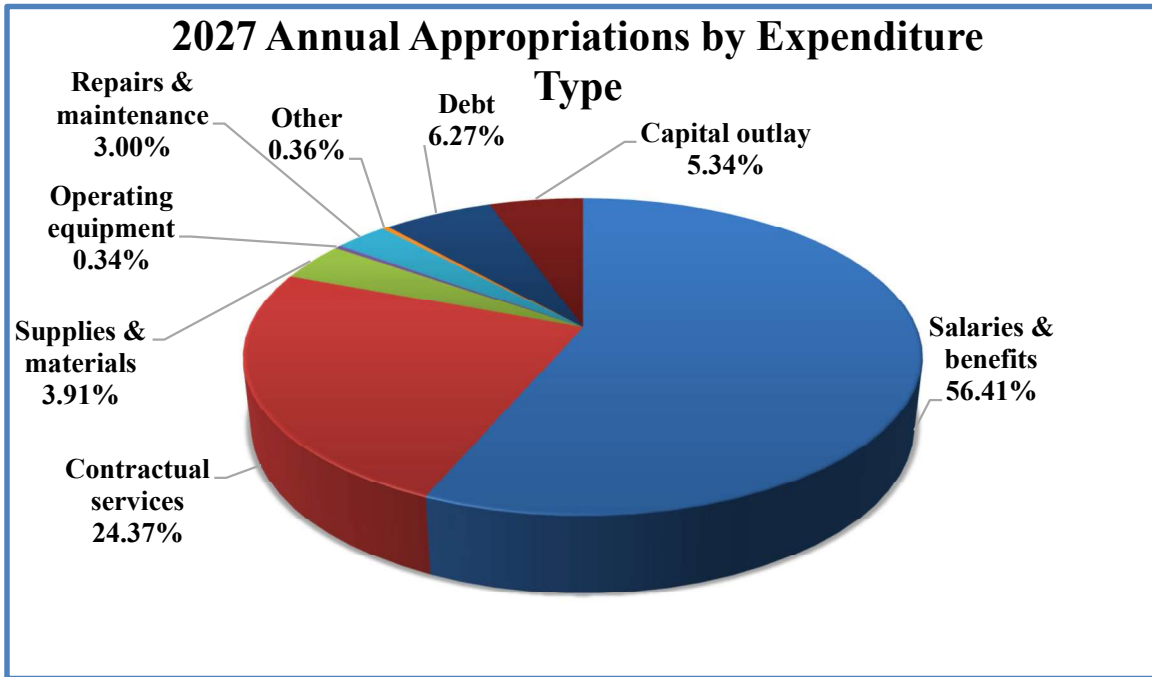
Contractual services decreased by \$9,673,485 or 38.31%, in the 2027 budget compared to 2026. This decrease is directly related to the timing of funding received from open grants including the Hazard Mitigation Grant Program for the Home Elevation Program, Stormwater master plan, and Slidell mobility master plan. It is also related to the sale of the Slidell Business Campus building, which removed approximately \$990,000 in contractual service costs from the budget. This reduction is partially offset by projected increases in property and other insurance premiums, which are expected to rise by 10% to 20%, resulting in an estimated increase of \$450,000.

Repairs and maintenance decreased by \$108,080, or 5.34%, primarily due to the City no longer budgeting for repairs and maintenance at the Slidell Business Campus building following its sale.

Capital outlay decreased by \$102,301,149, or 96.77%, in 2027 compared to 2026. This significant decrease is primarily due to capital improvement rollovers included in the prior year budget. In 2026, approximately

City of Slidell 2027 Proposed Budget Budget Summary (continued)

\$104,966,992 in capital projects rolled forward from prior years, resulting in a higher capital outlay budget for that year.



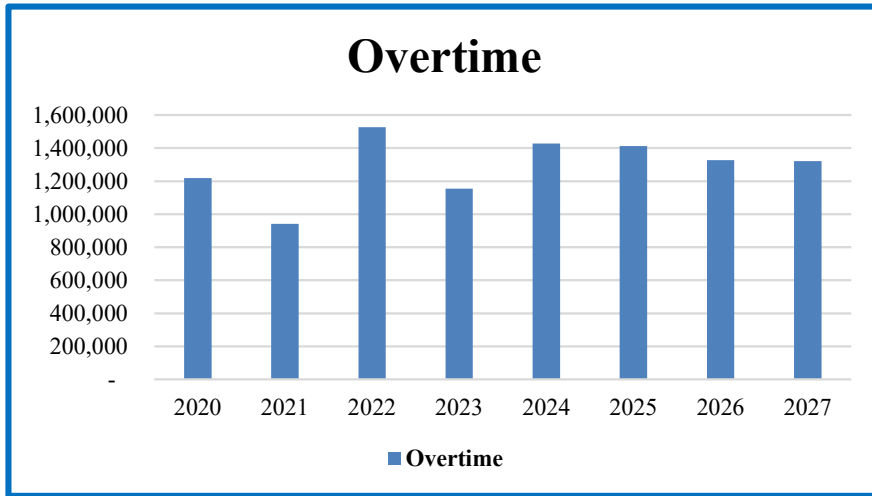
Salaries and Benefits

Salaries and Benefits represent 56.41% of total budgeted expenditure for 2027. 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 2027 and 2026, MERS employer contribution rates stayed the same at 27.00%. MPERS employer contribution rates have decreased 33.475% to 29.35% for the year ended June 30, 2026. In addition, the City supplements employee contributions by providing an additional 3.00% toward the required employee contribution for Municipal employees and 4.00% for Public Safety employees toward their 10% or 7% required contribution.

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 and 75% of the cost of medical and dental insurance for employees with dependent coverage. The City also pays 100% of the cost of life and long-term disability insurance for employees. A total of \$8,484,454 is included in the proposed 2027 budget for employee and retiree health, dental, life, and

City of Slidell 2027 Proposed Budget Budget Summary (continued)

disability benefits, representing a 10.00% increase from the 2026 budget due to an estimated 10% increase in premiums.



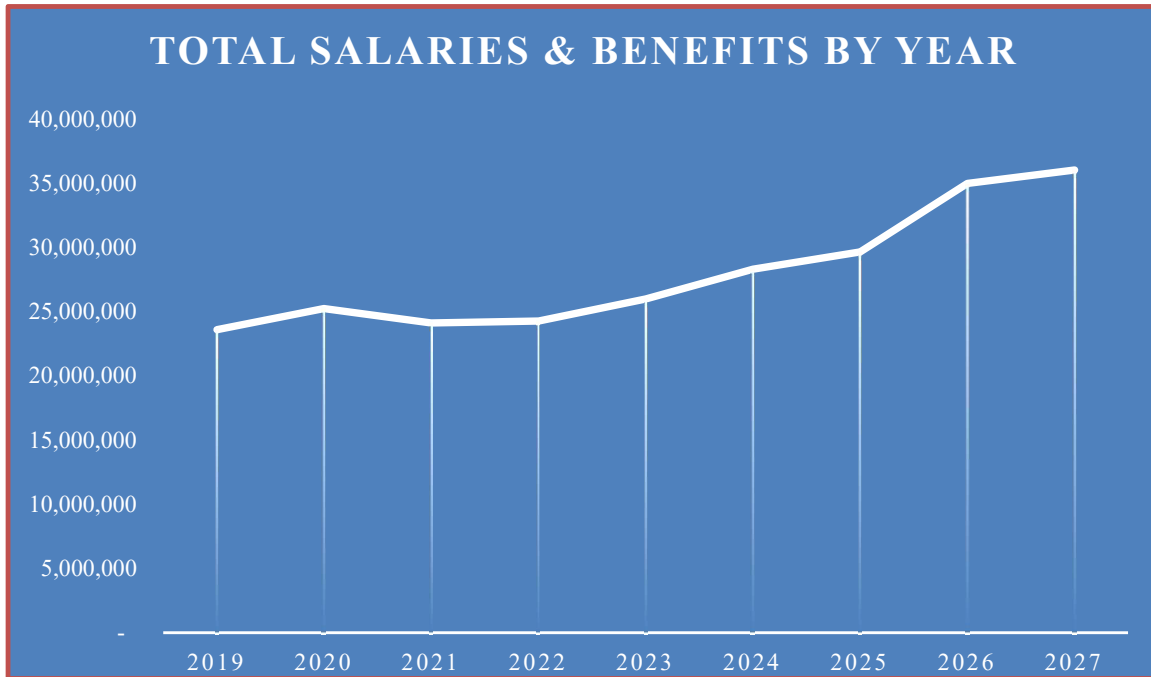
Overtime and Holiday Pay varies significantly with storm and special events. The proposed 2027 budget for overtime is \$1,322,085, which is a decrease of \$5,687 or 0.43% when compared to the prior year. The City has incurred larger overtime costs in the past few years due to the economic challenges of hiring and retention. The City has been dedicated to recruiting knowledgeable, dependable and reliable employees to help offset the workload.

Overtime represents 3.67% 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 \$1,411,692, \$1,428,031, \$1,154,482, \$1,527,529, \$942,298 and \$1,218,192 for fiscal years 2025, 2024, 2023, 2022, 2021 and 2020, 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 2027 proposed budget for vacation and sick payouts and conversion costs are \$520,000. This is comparable to the previous year's budget of \$518,000. The City actual costs for payouts and conversion were \$316,593, \$330,752, \$87,035, \$258,592, \$519,477 and \$265,436 in fiscal years 2025, 2024, 2023, 2022, 2021 and 2020, respectively.

The chart on the next page shows total salaries and benefits budgeted for 2027 and 2026, along with actual amounts from 2016 through 2025. As illustrated, salaries and benefits have increased in most years. This trend is primarily driven by the steady rise in health insurance costs, along with annual increases granted to employees. The City continues to explore creative ways to manage these rising costs while remaining competitive in attracting and retaining a qualified workforce.

**City of Slidell
2027 Proposed Budget
Budget Summary (continued)**



Contractual Services

Contractual services represent 24.37% 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, 2027 proposed budget decreased contractual services by \$9,6732,485 or 38.31% to \$15,576,051. 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 2027 and 2026, the City budgeted \$0 and \$7,800,000, 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 a 20% increase in property insurance costs, or approximately \$251,000, based on current market conditions. This projection reflects the removal of the Slidell Business Campus from the policy. All other insurance costs are projected to increase by an additional \$200,000 compared to the prior year. The City has also identified a decline in projected liabilities for outstanding workers' compensation claims from prior years. As remaining cases from the former self-insurance program continue to be resolved and closed, anticipated claim-related costs have decreased accordingly.

Supplies and Materials

Supplies and materials represent 3.91% of total budgeted expenditures. Various supplies, materials, and gasoline are included in this category. The City's proposed 2027 budget includes \$2,449,125 for supplies and materials which is a 1.03% decrease from prior year. The main reason for this decrease, is the sale of the Slidell Business Campus. Another contributing factor to the decrease is that, at the time the budget was

City of Slidell

2027 Proposed Budget

Budget Summary (continued)

prepared, jet fuel prices were projected to decline slightly. However, due to evolving conditions in the Middle East, prices have since increased. The City will continue to closely monitor jet fuel costs and make adjustments as necessary to respond to changing market conditions.

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 \$1,917,510 in 2027. Repairs and maintenance represent 3.00% of total budgeted expenditures. This is a decrease of \$108,080 or 5.34% when compared to prior year. This decrease is directly related to the sale of the Slidell Business Campus, which had a budget of \$138,545 in 2026. It should be noted that there is an increase in the cost of third parties making repairs and as infrastructure and equipment ages this cost will increase.

Other Expenditures

Other expenditures, which represent 0.36% of the 2027 budgeted expenditures, consist primarily of costs associated with City-sponsored events. These expenditures increased by \$6,425, or 2.89%, compared to the 2026 budget, reflecting the increase costs of marketing City events. The City plans to host ten free concerts between the fall and spring with the Bayou Jam Concert series. Also, the city will hold Bayou Christmas in December, Arts Evenings showcasing local artists, and White Linen and Lagniappe. In prior years, other expenditures increased by \$121,206 in 2026, \$28,868 in 2025, and \$14,298 in 2024. These increases were driven by the City's absorption of Bayou Christmas from the Boys and Girls Club and rising costs to secure performers for Bayou Jam.

Operating Equipment

Operating equipment represents 0.34% of budgeted expenditures. The City's 2027 and 2026 budget include \$218,250 and \$229,650 for operating equipment, respectively. Operating equipment had actual cost of \$176,065, \$218,799, \$275,491 and \$92,942 for fiscal years 2025, 2024, 2023 and 2022, respectively.

Debt

In fiscal year 2025, 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 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.

City of Slidell 2027 Proposed Budget Budget Summary (continued)

Capital Outlay

Capital outlay is proposed in the capital outlay program for 2027 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 2027 Proposed 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 6 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 19 th	Key personnel meet to review and update the Strategic Plan and long-range financial planning
February 13 th	Deadline for receiving departmental requests excluding Capital outlay
February 23 rd – 25 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.
March 2 nd	Finance will summarize and submit all capital outlay request to the Mayor for review and selection
March 13 th – 16 th	Final draft of detailed budget is balanced and submitted to the Mayor and Administration. Narratives and recaps are finalized.
March 17 th	Final budget summary is submitted to Council
March 24 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
May 26 th	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.
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 conservative bias. Revenues are budgeted lower than anticipated and expenditures are budgeted higher than anticipated.

City of Slidell 2027 Proposed Budget Budget Summary (continued)

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.

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

City of Slidell

2027 Proposed Budget

Budget Summary (continued)

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.

City of Slidell

2027 Proposed Budget

Budget Summary (continued)

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. 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.

City of Slidell

2027 Proposed Budget

Budget Summary (continued)

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.

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.

**City of Slidell
2027 Proposed Budget
Budget Summary (continued)**

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.
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 for this fund shall be 60% of operating revenue, based on the City’s most recent audited financial statements. Upon the sale of the Slidell Business Campus, all remaining available funds will be transferred and appropriated to the appropriate accounts, and the Slidell Business Campus Fund will be closed.

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, 2025:

General Fund	Sales Tax Fund	Public Safety Fund	Slidell Business Campus
\$ 4,001,000	\$ 7,795,403	\$ 2,575,000	\$ 2,076,906

Budget Structure

The City uses the following fund types:

1. Governmental Funds

City of Slidell
2027 Proposed Budget
Budget Summary (continued)

- *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.
- *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

2027 Proposed Budget

Budget Summary (continued)

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

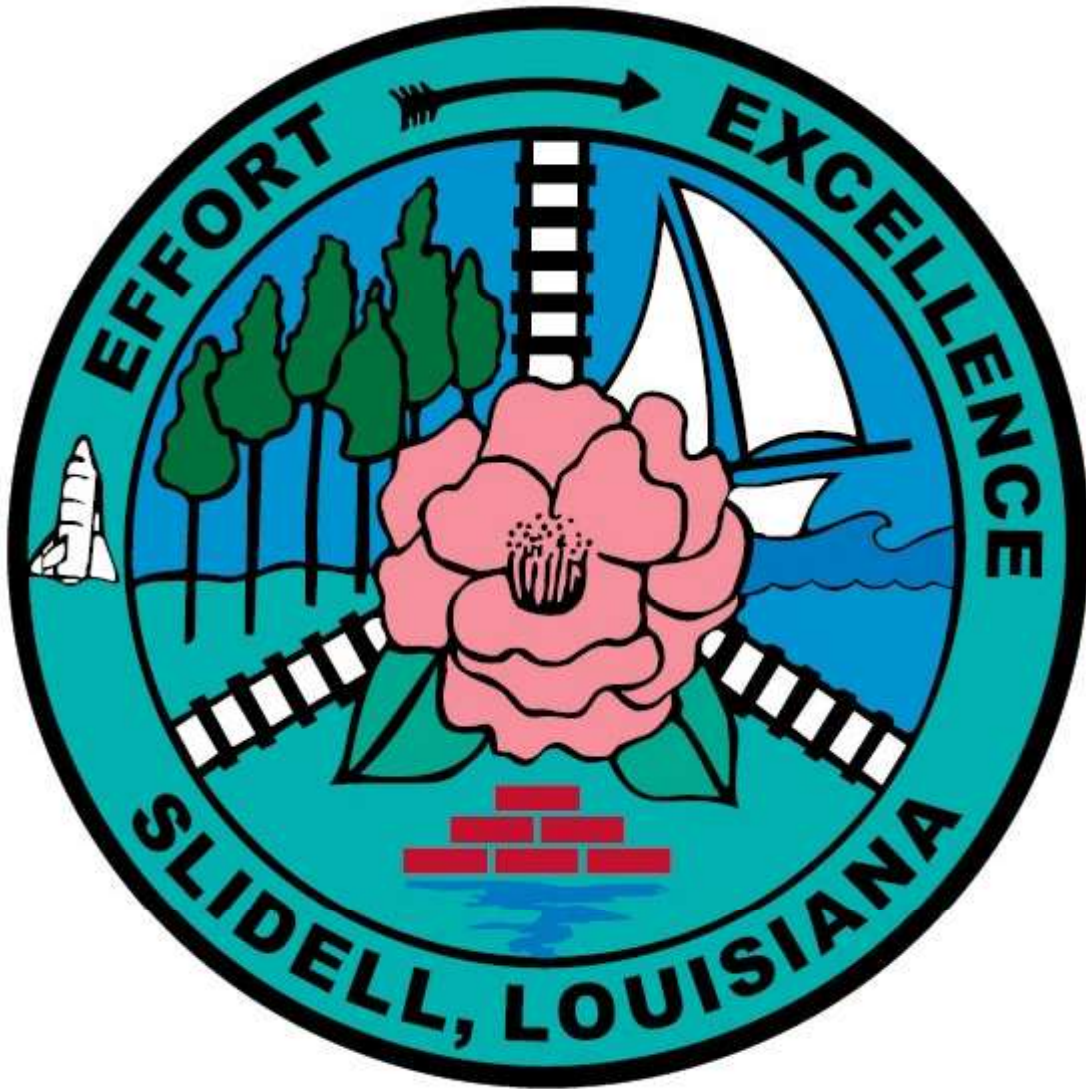
Department	Governmental Funds					
	General Fund	Sales Tax Fund	Public Safety	Slidell Business Campus Fund	CDBG Fund	Grants & Contributions Funds
Administration	✓					
Finance	✓					
Data processing	✓					
Purchasing	✓					
Legal	✓					
Risk management	✓					
Permits	✓					
Cultural affairs	✓					
Civil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

City of Slidell
2027 Proposed 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	✓		

Summary Schedules
2027 Proposed Budget



**City of Slidell
2027 Proposed Budget
Combined Statement of Revenues, Expenditures, and Changes in Fund Balance
Report on the Budgets for Year Ending June 30, 2027**

	General Fund	Special Revenue Funds	Debt Service Funds	Capital Project Funds	Enterprise	Self Insurance	Proposed 2027
Revenues							
Sales taxes	\$ -	\$ 32,750,000	\$ -	\$ -	\$ -	\$ -	\$ 32,750,000
Ad valorem taxes	1,475,000	585,000	1,640,000	-	2,850,000	-	6,550,000
Franchise	2,220,000	-	-	-	-	-	2,220,000
Beer and tobacco	60,000	-	-	-	-	-	60,000
Licenses and permits	2,178,700	3,000	-	-	-	-	2,181,700
Intergovernmental revenues	-	1,516,231	-	-	298,023	-	1,814,254
Fines and forfeitures	400,000	-	-	-	-	-	400,000
Charges for services	327,400	125,750	-	-	-	-	453,150
Contributions	-	527,973	-	-	-	-	527,973
Utility revenues	-	-	-	-	13,508,000	-	13,508,000
Airport	-	-	-	-	1,131,600	-	1,131,600
Insurance	-	-	-	-	-	625,000	625,000
Other revenues	874,500	-	-	-	9,000	400,000	1,283,500
Total revenues	7,535,600	35,507,954	1,640,000	-	17,796,623	1,025,000	63,505,177
Expenditures							
Administration	835,544	-	-	-	-	-	835,544
Finance	1,061,890	-	-	-	-	-	1,061,890
Data processing	813,099	-	-	-	-	-	813,099
Purchasing	405,255	-	-	-	-	-	405,255
Legal	626,686	-	-	-	-	-	626,686
Building safety & permits	853,913	-	-	-	-	-	853,913
Cultural affairs	660,104	-	-	-	-	-	660,104
Civil service	112,529	-	-	-	-	-	112,529
Human resources	506,915	-	-	-	-	-	506,915
City marshal	226,462	-	-	-	-	-	226,462
City prosecutor	443,795	-	-	-	-	-	443,795
Planning	480,695	-	-	-	-	-	480,695
City court of East St. Tammany	360,000	-	-	-	-	-	360,000
City council	958,794	-	-	-	-	-	958,794
Engineering	-	859,232	-	-	-	-	859,232
Public works administration	-	4,611,175	-	-	-	-	4,611,175
Vehicle maintenance	-	804,030	-	-	-	-	804,030
Streets, bridges & drainage	-	3,293,676	-	-	-	-	3,293,676
Code enforcement	-	284,436	-	-	-	-	284,436
General maintenance	-	1,170,405	-	-	-	-	1,170,405
Electrical	-	381,396	-	-	-	-	381,396
Parks and Recreation	-	2,813,404	-	-	-	-	2,813,404
Police	-	15,684,842	-	-	-	-	15,684,842
Corrections	-	1,396,153	-	-	-	-	1,396,153
Regional training academy	-	414,087	-	-	-	-	414,087
Animal control	-	632,471	-	-	-	-	632,471
Grants & Donations	-	778,883	-	-	-	-	778,883
Utilities administration	-	-	-	-	6,576,461	-	6,576,461
Wastewater treatment	-	-	-	-	2,015,958	-	2,015,958
Wastewater collection	-	-	-	-	1,742,042	-	1,742,042
Water maintenance	-	-	-	-	2,657,989	-	2,657,989
Airport	-	-	-	-	1,217,595	-	1,217,595
Insurance	-	-	-	-	-	1,585,287	1,585,287
Debt service	-	-	2,770,000	-	1,236,909	-	4,006,909
Capital outlay	-	909,100	-	801,325	922,640	-	2,633,065
Total expenditures	8,345,681	34,033,290	2,770,000	801,325	16,369,594	1,585,287	63,905,177
Excess (deficiency) of revenues over expenditures	(810,081)	1,474,664	(1,130,000)	(801,325)	1,427,029	(560,287)	(400,000)
Other financing sources (uses)							
Transfer in	1,080,685	13,151,649	1,130,000	801,325	110,720	160,287	16,434,666
Transfer out	(270,604)	(14,626,313)	-	-	(1,537,749)	-	(16,434,666)
Appropriated fund balance	-	-	-	-	-	400,000	400,000
Total other financing sources (uses)	810,081	(1,474,664)	1,130,000	801,325	(1,427,029)	560,287	400,000
Net change in fund balance	-	-	-	-	-	-	-
Fund balance, beginning of year	7,732,279	24,596,854	4,556,663	1,010,661	58,929,172	2,248,654	99,074,283
Fund balance, end of year	\$ 7,732,279	\$ 24,596,854	\$ 4,556,663	\$ 1,010,661	\$ 58,929,172	\$ 2,248,654	\$ 99,074,283

City of Slidell
2027 Proposed Budget
Combined Statement of Revenues, Expenditures, and Changes in Fund Balance
Report on the Budgets for Year Ending June 30, 2027 and 2026 and Actuals for Year Endings June 30, 2025 and 2024

	Actual 2024	Actual 2025	Adopted 2026	Proposed 2027
Revenues				
Sales taxes	\$ 27,605,144	\$ 30,836,039	\$ 32,150,000	\$ 32,750,000
Ad valorem taxes	8,129,052	8,580,747	6,390,000	6,550,000
Franchise	2,166,824	2,305,400	2,200,000	2,220,000
Beer and tobacco	66,914	60,501	65,000	60,000
Licenses and permits	2,395,476	2,766,538	2,178,700	2,181,700
Intergovernmental revenues	9,943,550	11,864,223	42,197,892	1,814,254
Fines and forfeitures	342,665	421,317	306,700	400,000
Charges for services	1,566,686	1,789,239	1,309,590	453,150
Contributions	98,224	111,781	503,607	527,973
Utility revenues	12,015,779	13,188,724	12,958,000	13,508,000
Airport	1,011,590	1,044,288	1,069,100	1,131,600
Insurance	1,290,900	1,291,392	502,740	625,000
Other revenues	4,334,766	4,678,385	1,126,961	1,283,500
Total revenues	<u>70,967,570</u>	<u>78,938,574</u>	<u>102,958,290</u>	<u>63,505,177</u>
Expenditures				
Administration	886,044	838,563	928,874	835,544
Finance	797,313	928,838	1,006,129	1,061,890
Data processing	612,186	595,054	715,996	813,099
Purchasing	301,654	293,592	373,409	405,255
Legal	409,171	438,089	606,177	626,686
Building safety & permits	877,013	902,381	1,020,326	853,913
Cultural affairs	402,086	420,121	560,772	660,104
Civil service	108,014	64,359	108,957	112,529
Human resources	426,682	434,633	477,334	506,915
City marshal	220,678	216,479	226,422	226,462
City prosecutor	266,845	317,270	355,807	443,795
Planning	415,721	424,581	466,014	480,695
City court of East St. Tammany	332,983	349,826	366,035	360,000
City council	795,956	861,531	919,888	958,794
Engineering	730,837	757,984	814,699	859,232
Public works administration	3,597,506	3,861,789	4,435,605	4,611,175
Vehicle maintenance	617,122	612,599	823,982	804,030
Streets, bridges & drainage	2,595,575	2,749,781	3,162,246	3,293,676
Code Enforcement	-	-	-	284,436
General maintenance	939,282	724,763	1,126,514	1,170,405
Electrical	240,486	186,295	286,372	381,396
Parks and Recreation	2,382,732	2,363,651	2,716,700	2,813,404
Police	11,740,800	12,267,911	15,192,757	15,684,842
Corrections	1,063,059	1,142,140	1,360,728	1,396,153
Regional training academy	306,169	322,355	405,275	414,087
Animal control	511,773	546,220	608,982	632,471
CDBG Administration	27,405	27,877	40,000	-
Slidell business campus	1,147,328	1,209,885	1,446,607	-
Grants & Donations	1,689,540	1,163,066	18,502,745	778,883
Home elevations - HMGP	1,012,478	4,284,971	4,950,000	-
Utilities administration	4,725,284	5,857,387	6,365,472	6,576,461
Wastewater treatment	1,718,599	1,726,396	2,072,468	2,015,958
Wastewater collection	1,228,636	1,253,845	1,588,048	1,742,042
Water maintenance	2,093,085	2,203,575	2,610,605	2,657,989
Airport	1,031,961	965,234	1,188,234	1,217,595
Insurance	2,187,339	2,429,327	1,710,640	1,585,287
Debt service	2,593,758	3,700,797	3,941,472	4,006,909
Capital outlay	14,218,991	12,860,115	91,416,776	2,633,065
Total expenditures	<u>65,252,091</u>	<u>70,303,280</u>	<u>174,899,067</u>	<u>63,905,177</u>
Excess (deficiency) of revenues over expenditures	5,715,479	8,635,294	(71,940,777)	(400,000)
Other financing sources (uses)				
Transfer in	22,214,854	44,522,831	21,694,694	16,434,666
Transfer out	(22,214,854)	(44,522,831)	(21,694,694)	(16,434,666)
Premium on bonds	-	574,383	-	-
Bond proceeds	-	18,500,000	-	-
Appropriated fund balance	-	-	-	400,000
Total other financing sources (uses)	<u>-</u>	<u>19,074,383</u>	<u>-</u>	<u>400,000</u>
Net change in fund balance	5,715,479	27,709,677	(71,940,777)	-
Fund balance, beginning of year	137,589,904	143,305,383	171,015,060	99,074,283
Fund balance, end of year	<u>\$ 143,305,383</u>	<u>\$ 171,015,060</u>	<u>\$ 99,074,283</u>	<u>\$ 99,074,283</u>

City of Slidell
Summary of Full-Time & Part-Time Positions by Department
2027 Proposed Budget

Department	Actual 2024	Actual 2025	Budget 2026	Proposed 2027	Adopted 2027
General Fund					
City Administration	6	5	5	4	0
Finance	8	8	8	8	0
Data Processing	3	3	3	4	0
Purchasing	4	4	4	4	0
Legal	3	2	3	3	0
Permits	11	10	13	8	0
Cultural Arts	4	4	4	4	0
Civil Service*	1	1	1	1	0
Human Resources	4	4	4	4	0
City Marshall *	1	1	1	1	0
City Prosecutor *	3	3	3	4	0
Planning	4	4	4	4	0
City Court of East St. Tammany*	2	2	2	2	0
City Council	12	12	12	12	0
Total General Fund	66	63	67	63	0
Special Revenue Funds					
Sales Tax Fund					
Engineering	6	6	6	6	0
Sales Tax Administration	3	3	3	3	0
Vehicle Maintenance	7	7	8	7	0
Streets, Bridges and Drainage	23	25	26	26	0
Code Enforcement	-	-	-	4	0
General Maintenance	4	4	4	4	0
Electrical	3	3	3	3	0
Parks and Recreation	23	25	25	25	0
Public Safety					
Police	110	108	118	117	0
Corrections	10	7	12	12	0
Regional Training Academy	2	2	2	2	0
Animal Control	7	7	7	7	0
Slidell Business Campus	3	3	3	-	0
Community Development Block Grant	1	1	1	-	-
Total Special Revenue Funds	202	201	218	216	0
Proprietary Funds					
Utilities	41	39	49	50	0
Airport	4	4	4	4	0
Self Insurance	2	2	2	2	0
Total Proprietary Fund	47	45	55	56	0
Total Employees	315	309	340	335	0

During the current budget cycle, the City decreased total authorized personnel by five (5) positions. In the General Fund, the Secretary to the Mayor (City Administration) position was eliminated. Additionally, three Code Enforcement Officer positions (Permits) were transferred to the Sales Tax Fund, and the Grease Trap Inspector (Permits) position was transferred to the Utilities Fund. The City also added a Legal Assistant position (City Prosecutor) and an Information Technology Director (Data Processing). Within the Sales Tax Fund, one Vehicle Mechanic position was eliminated, while the transferred Code Enforcement Officer positions were added. The Police Department added an Administrative Secretary position and eliminated two part-time School Crossing Guard positions. The Slidell Business Campus Fund eliminated all positions following the sale of the building. The Community Development Block Grant (CDBG) Fund eliminated a part-time position, with those responsibilities being absorbed by the Grants Administrator. The Utilities Fund added the Grease Trap Inspector position within the Sewer Department.

* Departments not managed internally.

City of Slidell
2027 Proposed 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 2027 year-end fund balance total is estimated at \$7.73 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 \$3.22 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 2024	Actual 2025	Budgeted 2026	Proposed 2027	Adopted 2027
Fund Balance, beginning of the year	\$ 7,086,281	\$ 13,974,870	\$ 10,457,279	\$ 7,732,279	
Surplus(Deficit)	3,496,863	(3,517,591)	(6,578,722)	-	
Fund Balance, end of year	<u>\$ 13,974,870</u>	<u>\$ 10,457,279</u>	<u>\$ 7,732,279</u>	<u>\$ 7,732,279</u>	<u>\$ -</u>
	Actual 2024	Actual 2025	Budgeted 2026	Proposed 2027	Adopted 2027
Nonspendable					
Inventory	\$ 179,588	\$ 219,229	\$ 223,614	\$ 228,087	
Prepaid items	104,876	148,385	151,353	154,380	
Committed					
Contingencies	2,695,000	2,720,000	2,760,800	2,802,212	
Operating reserves	566,000	566,000	574,490	583,107	
Assigned					
Compensated absences	715,000	715,000	725,725	736,611	
Unassigned	9,714,406	6,088,665	3,296,297	3,227,882	
	<u>\$ 13,974,870</u>	<u>\$ 10,457,279</u>	<u>\$ 7,732,279</u>	<u>\$ 7,732,279</u>	<u>\$ -</u>

City of Slidell
2027 Proposed Budget
Fund Balance Summary (continued)

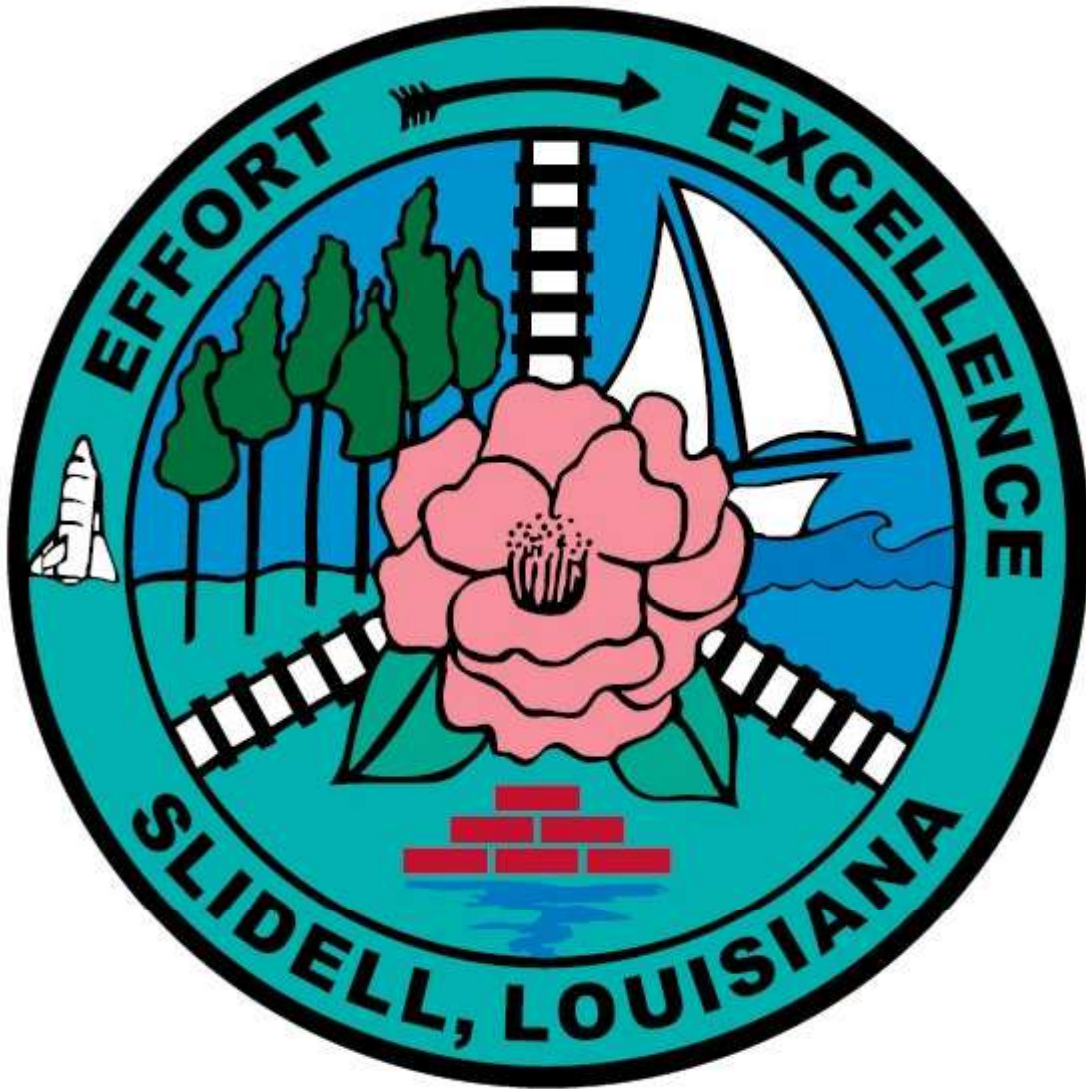
The following summary shows all governmental activities summarized. The City used the assumption that all capital will be completed in fiscal year 2026. The following summary shows all governmental activities summarized.

Governmental Activities Fund Balance Summary

	Actual 2024	Actual 2025	Budgeted 2026	Proposed 2027	Adopted 2027
Fund Balance, beginning of the year	\$ 52,918,906	\$ 66,593,213	\$ 93,246,152	\$ 34,133,355	
Surplus(Deficit)	13,674,307	26,652,939	59,112,797	-	
Fund Balance, end of year	<u>\$ 66,593,213</u>	<u>\$ 93,246,152</u>	<u>\$ 34,133,355</u>	<u>\$ 34,133,355</u>	
	Actual 2024	Actual 2025	Budgeted 2026	Proposed 2027	Adopted 2027
Nonspendable					
Inventory	\$ 179,588	\$ 219,229	\$ 223,614	\$ 228,086	
Prepaid items	244,230	499,513	509,503	519,693	
Restricted					
Debt service	3,051,507	4,556,663	5,012,337	5,513,579	
Grants	4,165,348	-	-	-	
Police building	-	17,485,244	-	-	
Streets and drainage	5,990,185	10,202,693	-	-	
Committed					
Capital outlay	19,009,097	26,329,918	-	-	
Contingencies	11,519,741	12,044,926	12,225,600	12,408,984	
Operating reserves	3,086,000	3,366,000	3,416,490	3,467,737	
Assigned					
Compensated absences	715,000	1,217,383	1,235,644	1,254,178	
Public improvements	10,466,108	9,574,150	-	-	
Public safety	2,349,640	3,262,538	-	-	
Unassigned	5,816,769	4,487,895	11,510,167	10,741,098	
	<u>\$ 66,593,213</u>	<u>\$ 93,246,152</u>	<u>\$ 34,133,355</u>	<u>\$ 34,133,355</u>	<u>\$ -</u>

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 in fiscal year 2025.

**General Fund
2027 Proposed Budget**



General Fund 2027 Proposed 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

	<u>Actual 2024</u>	<u>Actual 2025</u>	<u>Budget 2026</u>	<u>Proposed 2027</u>
Revenues				
Ad valorem taxes	\$ 1,522,248	\$ 1,548,288	\$ 1,460,000	\$ 1,475,000
Franchise	2,166,824	2,305,400	2,200,000	2,220,000
Beer and tobacco	66,914	60,501	65,000	60,000
Licenses and permits	2,395,476	2,715,306	2,175,700	2,178,700
Intergovernmental revenues	-	830	-	-
Fines and forfeitures	342,665	421,317	306,700	400,000
Charges for services	238,058	288,693	306,400	327,400
Other revenues	3,056,713	2,537,120	837,000	874,500
Total revenues	<u>9,788,898</u>	<u>9,877,455</u>	<u>7,350,800</u>	<u>7,535,600</u>
Expenditures				
Administration	886,044	838,563	928,874	835,544
Finance	797,313	928,838	1,006,129	1,061,890
Data processing	612,186	595,054	715,996	813,099
Purchasing	301,654	293,592	373,409	405,255
Legal	409,171	438,089	606,177	626,686
Building safety & permits	877,013	902,381	1,020,326	853,913
Cultural affairs	402,086	420,121	560,772	660,104
Civil service	108,014	64,359	108,957	112,529
Human resources	426,682	434,633	477,334	506,915
City Marshall	220,678	216,479	226,422	226,462
City prosecutor	266,845	317,270	355,807	443,795
Planning	415,721	424,581	466,014	480,695
City court of East St. Tammany	332,983	349,826	366,035	360,000
City council	795,956	861,531	919,888	958,794
Total expenditures	<u>6,852,346</u>	<u>7,085,317</u>	<u>8,132,140</u>	<u>8,345,681</u>
Excess (deficiency) of revenues over expenditures	2,936,552	2,792,138	(781,340)	(810,081)
Other financing sources (uses)				
Transfer in	924,400	1,001,658	933,300	1,080,685
Transfer out	(469,226)	(7,311,387)	(2,876,960)	(270,604)
Total other financing sources (uses)	<u>455,174</u>	<u>(6,309,729)</u>	<u>(1,943,660)</u>	<u>810,081</u>
Net change in fund balance	3,391,726	(3,517,591)	(2,725,000)	-
Fund balance, beginning of year	10,583,144	13,974,870	10,457,279	7,732,279
Fund balance, end of year	<u>\$ 13,974,870</u>	<u>\$ 10,457,279</u>	<u>\$ 7,732,279</u>	<u>\$ 7,732,279</u>

**City of Slidell
2027 Proposed Budget
General Fund - City Administration**

Department Description:

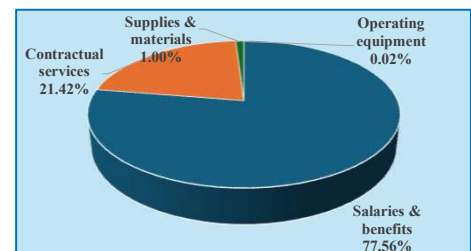
Lead by the Mayor, Chief Executive Officer, provide direction and supervision for all departments, offices and agencies under the direction of the Mayor, staff and the directors of all departments created within this organization and appointed by the Mayor, serving at the pleasure of the Mayor.

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 2025	Estimated 2026	Target 2027
<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
Complete the sale of the Slidell Business Campus in a timely and fiscally responsible manner to eliminate ongoing operational costs and promote economic redevelopment	Reduction of operating expenditures	<i>New measurement</i>	<i>New measurement</i>	1.6M
Develop a travel ball facility to enhance recreational opportunities, attract regional tournaments, and stimulate local economic growth	Percentage of completion	<i>New measurement</i>	10%	100%
To promote the City as a golf cart community	Number of permitted golf carts	22	30	70

Expenditure Summary:	Actual 2024	Actual 2025	Budget 2026	Proposed 2027	Adopted 2027
Salaries & benefits	\$ 771,774	\$ 710,194	\$ 741,374	\$ 648,044	
Contractual services	111,597	119,477	179,000	179,000	
Supplies & materials	2,583	8,892	8,350	8,350	
Operating equipment	90	-	150	150	
Total Expenditures	\$ 886,044	\$ 838,563	\$ 928,874	\$ 835,544	



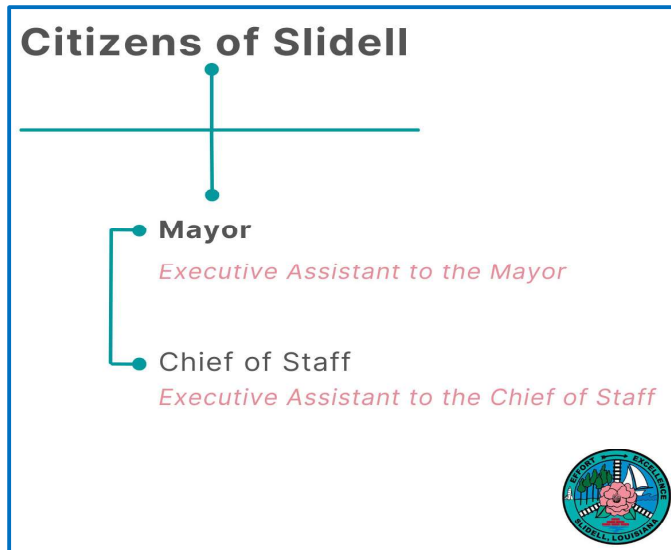
Budget Highlights:

The proposed 2027 budget includes a one-step increase totaling a 1.5% salary adjustment for all municipal employees. The City’s retirement contribution will remain at 27.00%, along with an additional 3% City contribution toward employees’ required pension contributions. Health insurance costs are projected to increase by approximately 10%. Despite these adjustments, salaries and benefits decreased by 12.59% due to the elimination of the Secretary to the Mayor position. No other significant variances were noted.

City of Slidell
2027 Proposed Budget
General Fund - City Administration (continued)

<i>Personnel Summary:</i>	Actual 2024	Actual 2025	Budget 2026	Proposed 2027	Adopted 2027	Grade	Min	Mid	Max
Elected									
Mayor	1	1	1	1		N/A	N/A	N/A	N/A
Unclassified:									
Chief of Staff	1	1	1	1		93	140,811	168,973	197,135
Deputy Chief of Staff	1	-	-	-		91	116,372	139,647	163,921
Senior Executive Assistant	2	2	2	2		83	54,289	65,146	76,004
Secretary to Mayor	1	1	1	-		78	33,709	40,451	47,193
Total	6	5	5	4					

Administration Organization Chart:



**City of Slidell
2027 Proposed 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.

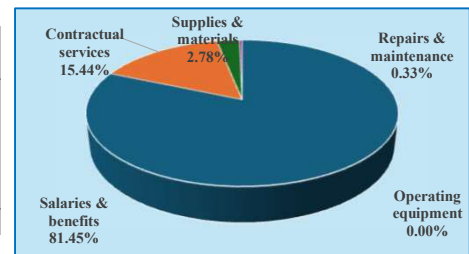
Performance Measure Highlights

Objective	Measures	Actual 2025	Estimated 2026	Target 2027
<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	31 years	32 years	33 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	4 years Achieved	5 years Achieved	6 years Achieved
Follow Generally Accepted Accounting Principles to create an accurate Annual Comprehensive Financial Report	External auditor's opinion	unmodified	unmodified	unmodified
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	12	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.		2	2	2

Strategic Planning: Economic Development

Increase business to include relocation and expansions:				
New Occupational licenses	Number of licenses	170	150	150
Closed Occupational licenses	Number of licenses	136	100	100
Total Occupational licenses issued	Number of licenses	3,272	3,322	3,372
Food truck permits (including annual and single event)	Number of licenses	17	20	20
Special event alcohol permits	Number of licenses	45	45	45

Expenditure Summary:	Actual 2024	Actual 2025	Budget 2026	Proposed 2027	Adopted 2027
Salaries & benefits	\$ 666,978	\$ 774,627	\$ 834,179	\$ 864,890	
Contractual services	99,579	127,115	138,950	164,000	
Supplies & materials	21,245	25,100	29,500	29,500	
Operating equipment	7,513	-	-	-	
Repairs & maintenance	1,998	1,996	3,500	3,500	
Total Expenditures	\$ 797,313	\$ 928,838	\$ 1,006,129	\$ 1,061,890	



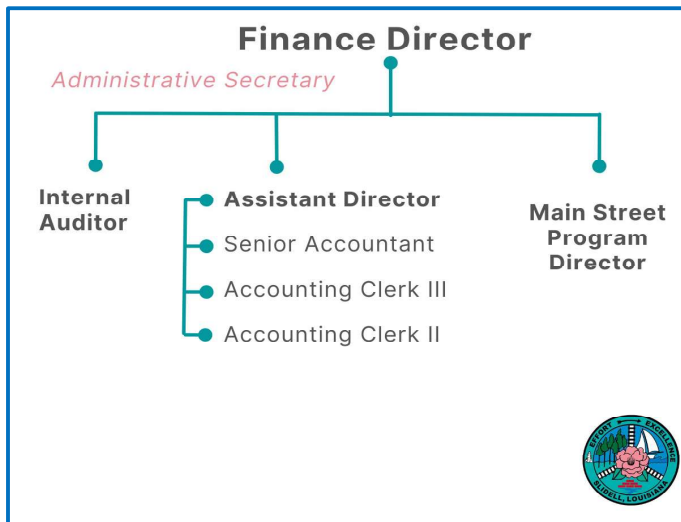
Budget Highlights:

The proposed 2027 budget includes a one-step increase totaling a 1.5% salary adjustment for all municipal employees. The City's retirement contribution will remain at 27.00%, along with an additional 3% City contribution toward employees' required pension contributions. Health insurance costs are projected to increase by approximately 10%. Contractual services are increasing by \$25,050, or 18.03%, primarily due to the implementation of EnerGov credit card processing charges. No other significant variances noted.

**City of Slidell
2027 Proposed Budget
General Fund - Finance (continued)**

<i>Personnel Summary:</i>	Actual 2024	Actual 2025	Budget 2026	Proposed 2027	Adopted 2027	Grade	Min	Mid	Max
Unclassified									
Director of Finance	1	1	1	1		91	116,372	139,647	162,921
Main St. Director & Grants & Emergency Preparedness Administrator	-	1	1	1		85	65,689	78,827	91,965
Classified									
Assistant Director of Finance	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	-	-	-		19	60,092	76,256	96,768
Accountant II	1	1	1	1		10	38,736	49,155	62,378
Administrative Secretary	1	1	1	1		9	36,891	46,815	59,407
Accounting Clerk III	1	1	1	1		7	33,462	42,462	53,884
Accounting Clerk II	1	1	1	1		5	30,351	38,515	48,874
Total	8	8	8	8					

Finance Department Organizational Chart:



**City of Slidell
2027 Proposed Budget
General Fund - Data Processing**

Department Description:

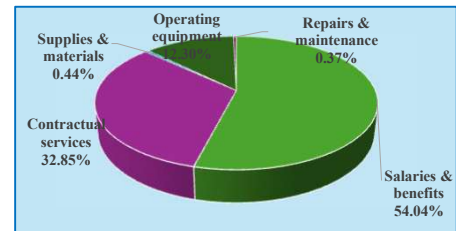
The Data Processing Division provides the most innovative, highest quality technology-based services, in the most cost-effective manner, and facilitates the achievement of goals and objectives of each of the City's departments. Services provided include purchasing, installing, and maintaining end-user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

Performance Measure Highlights

Objective	Measures	Actual 2025	Estimated 2026	Target 2027
<i>Strategic Planning: Well-Managed Government</i>				
Improve effectiveness, efficiency, and equity through IT process improvements	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>	3	3
To assist departments with their technology needs:	Number of users supported	140	150	150
	Number of servers supported (virtual and physical)	15	20	22
	Number of computers supported	185	190	190
	Ratio of users supported per Technician	46.67	50	50
	Number of applications supported	103	125	130
To continue to update software to improve the user experience and address security vulnerabilities:				
Expanding Camera System throughout the city	Percentage completed	20%	60%	90%
Custom Forms for Business License and Professional Licenses creation	Percentage completed	10%	100%	N/A
Migrate to Attendance on Demand software from our On-Prem	Percentage completed	20%	100%	N/A
IRIS employee notification testing	Percentage completed	50%	100%	N/A
Deploy EnerGOV (EPL) Tyler ERP	Percentage completed	85%	95%	100%
BackFlow – BSI migration	Percentage completed	100%	N/A	N/A
SESSCO Cloud Access (City Center Doors)	Percentage completed	100%	N/A	N/A
Heritage Park Camera Deployment	Percentage completed	10%	100%	N/A
Replacing aging Windows Servers with Windows Server 2025 Datacent	Percentage completed	20%	100%	N/A
Archive all Bertha2 data (remanants from very old file server)	Percentage completed	20%	100%	N/A
To upgrade and enhance capacity of the City's technology infrastructure:				
Implement New MetroE Network Design	Percentage completed	10%	100%	100%
Upgrade WAN redundancy (multiple Internet connections, redundant core fiber)	Percentage completed	0%	75%	100%
Deploy new Dell Servers and SAN at 1010	Percentage completed	10%	100%	N/A
Major City Parks Wifi installation	Percentage completed	100%	N/A	N/A
Deploy new archive server, COS-ARC2	Percentage completed	100%	N/A	N/A
Replace Routers at 1010	Percentage completed	0%	20%	100%

Expenditure Summary:

	Actual 2024	Actual 2025	Budget 2026	Proposed 2027	Adopted 2027
Salaries & benefits	\$ 240,413	\$ 209,887	\$ 274,262	\$ 439,365	
Contractual services	269,091	295,277	335,134	267,134	
Supplies & materials	2,650	1,339	3,600	3,600	
Operating equipment	98,781	88,330	100,000	100,000	
Repairs & maintenance	1,251	221	3,000	3,000	
Total Expenditures	\$ 612,186	\$ 595,054	\$ 715,996	\$ 813,099	



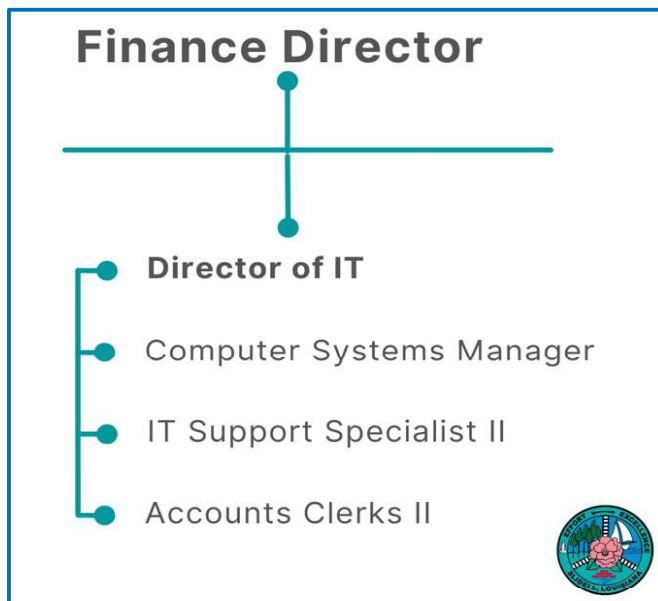
**City of Slidell
2027 Proposed Budget
General Fund - Data Processing (continued)**

Budget Highlights:

The proposed 2027 budget includes a one-step increase totaling a 1.5% salary adjustment for all municipal employees. The City's retirement contribution will remain at 27.00%, along with an additional 3% City contribution toward employees' required pension contributions. Health insurance costs are projected to increase by approximately 10%. The City has made the decision to hire an IT Director rather than continue outsourcing IT services. In addition, the current IT Support Specialist I position will be reclassified to an IT Support Specialist II. As a result, contractual services have decreased due to the City transitioning from outsourced IT services to in-house management. No other significant variances were noted.

Personnel Summary:	Actual 2024	Actual 2025	Budget 2026	Proposed 2027	Adopted 2027	Grade	Min	Mid	Max
Unclassified									
Director of Information									
Technology	-	-	-	1		89	96,176	115,411	134,646
Classified									
Computer Systems Manager	1	1	1	1		23	73,043	92,690	117,622
IT Support Specialist II	-	-	-	1		9	36,891	49,155	62,378
IT Support Specialist I	-	1	1	-		7	33,462	42,462	53,884
Accounting Clerks II	2	1	1	1		5	30,351	38,515	48,874
Total	3	3	3	4					

Data Processing Organizational Chart:



**City of Slidell
2027 Proposed Budget
General Fund - Purchasing**

Department Description:

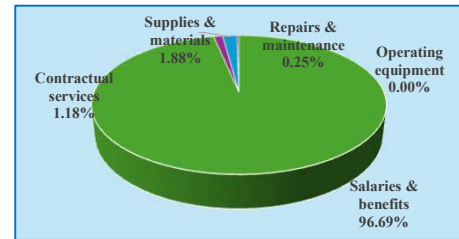
Purchasing department, of the Finance department, provides a centralized buying program. The Purchasing department services all departments of the City of Slidell by providing leadership and guidance in all phases of material utilization, including acquisition, distribution re-utilization and disposal. 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	2609	3300	3400
	Dollar value of purchase orders in millions	30.4M	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	155,900	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 2024	Actual 2025	Budget 2026	Proposed 2027	Adopted 2027
Salaries & benefits	\$ 291,419	\$ 283,785	\$ 360,009	\$ 391,855	
Contractual services	3,684	3,653	4,800	4,800	
Supplies & materials	5,832	6,051	7,600	7,600	
Operating equipment	-	-	-	-	
Repairs & maintenance	719	103	1,000	1,000	
Total Expenditures	\$ 301,654	\$ 293,592	\$ 373,409	\$ 405,255	



Budget Highlights:

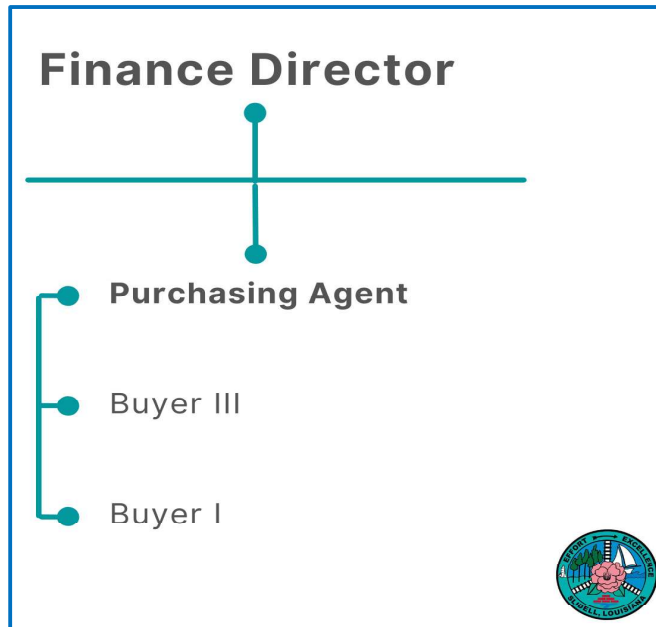
The proposed 2027 budget includes a one-step increase totaling a 1.5% salary adjustment for all municipal employees. The City's retirement contribution will remain at 27.00%, along with an additional 3% City contribution toward employees' required pension contributions. Health insurance costs are projected to increase by approximately 10%. Additionally, the City is reclassifying the Warehouse Specialist position to Buyer I. No other significant variances were noted.

Personnel Summary:

	Actual 2024	Actual 2025	Budget 2026	Proposed 2027	Adopted 2027	Grade	Min	Mid	Max
Classified									
Purchasing Agent	1	1	1	1		21	66,252	84,073	106,687
Buyer III	1	1	2	2		16	51,910	65,873	83,592
Buyer I	1	1	-	1		8	35,135	44,585	56,578
Warehouse Specialist	1	1	1	-		2	26,218	33,270	42,220
Total	4	4	4	4					

**City of Slidell
2027 Proposed Budget
General Fund - Purchasing (continued)**

Purchasing Organizational Chart:



**City of Slidell
2027 Proposed Budget
General Fund - Legal**

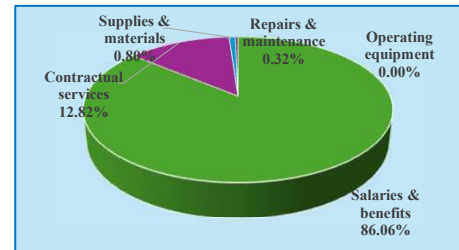
Department Description:

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 2025	Estimated 2026	Target 2027
<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	100%	100%	100%
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	Mgmt. personnel to discuss proactive risk management and handling of current claims	100%	100%	100%

Expenditure Summary:	Actual 2024	Actual 2025	Budget 2026	Proposed 2027	Adopted 2027
Salaries & benefits	\$ 366,160	\$ 381,011	\$ 521,307	\$ 539,356	
Contractual services	41,029	52,736	77,870	80,330	
Supplies & materials	1,982	3,992	5,000	5,000	
Operating equipment	-	-	-	-	
Repairs & maintenance	-	350	2,000	2,000	
Total Expenditures	\$ 409,171	\$ 438,089	\$ 606,177	\$ 626,686	



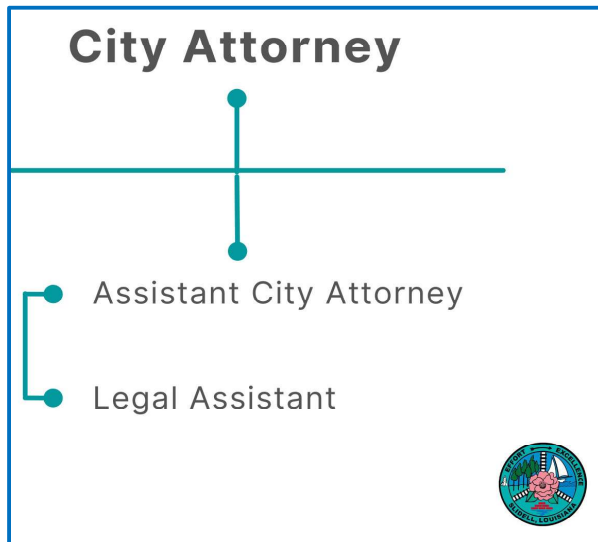
Budget Highlights:

The proposed 2027 budget includes a one-step increase totaling a 1.5% salary adjustment for all municipal employees. The City's retirement contribution will remain at 27.00%, along with an additional 3% City contribution toward employees' required pension contributions. Health insurance costs are projected to increase by approximately 10%. No other significant variances were noted.

Personnel Summary:	Actual 2024	Actual 2025	Budget 2026	Proposed 2027	Adopted 2027	Grade	Min	Mid	Max
Unclassified									
City Attorney	1	1	1	1		92	128,010	153,612	179,214
Assistant City Attorney	-	-	1	1		89	96,176	115,411	134,646
Classified									
Legal Assistant	1	1	1	1		13	44,842	56,904	72,210
Legal Secretary	1	-	-	-		12	42,706	54,194	68,771
Total	3	2	3	3					

**City of Slidell
2027 Proposed Budget
General Fund - Legal (continued)**

Legal Organizational Chart:



City of Slidell
2027 Proposed Budget
General Fund - Building Safety & Permits

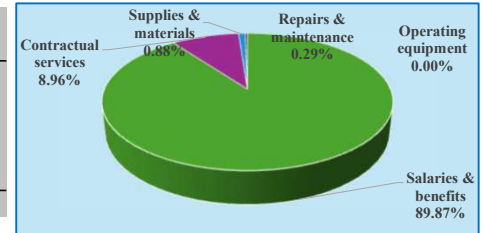
Department Description:

The Department of Buildings Safety and Permits are 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 2025	Estimated 2026	Target 2027
<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	1890	2300	2200
	Number of permits for renovations or additions	221	350	300
	Number of permits for new residential construction	15	50	50
	Number of permits for new commercial construction	7	8	15
	Number of grass complaints	41	100	100
	Number of trash complaints	28	100	50
	Number of dilapidated housing complaints	11	45	30
	Number of automotive (movable/non movable complaints)	86	100	100

Expenditure Summary:	Actual 2024	Actual 2025	Budget 2026	Proposed 2027	Adopted 2027
Salaries & benefits	\$ 844,391	\$ 876,138	\$ 959,326	\$ 767,413	
Contractual services	23,605	17,015	48,600	76,500	
Supplies & materials	9,017	9,170	9,900	7,500	
Operating equipment	-	-	-	-	
Repairs & maintenance	-	58	2,500	2,500	
Total Expenditures	\$ 877,013	\$ 902,381	\$ 1,020,326	\$ 853,913	



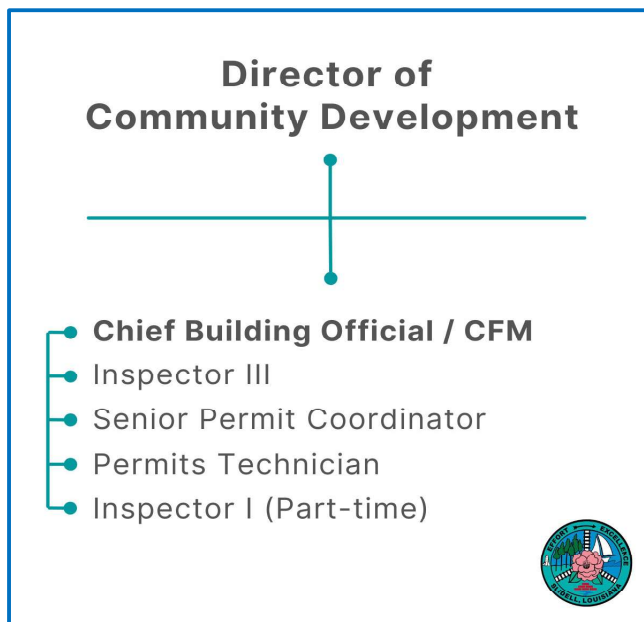
Budget Highlights:

The proposed 2027 budget includes a one-step increase totaling a 1.5% salary adjustment for all municipal employees. The City's retirement contribution will remain at 27.00%, along with an additional 3% City contribution toward employees' required pension contributions. Health insurance costs are projected to increase by approximately 10%. Salaries and benefits decreased by \$191,913, or 20%, primarily due to the transfer of the Code Enforcement function to the Streets, Bridges & Drainage Department and the reassignment of the Grease Trap Inspector position back to the Sewer Department. Additionally, the position of Director of Community Development has been established to oversee both the Planning and Permits departments as part of the organizational restructuring. Contractual services increased by \$27,900, or 57.41%, due to an increase in grass cutting on private property. These costs are expected to be recovered through cases filed with the Administrative Hearing Officer. No other significant variances were noted.

City of Slidell
2027 Proposed Budget
General Fund - Building Safety & Permits (continued)

<i>Personnel Summary:</i>	Actual 2024	Actual 2025	Budget 2026	Proposed 2027	Adopted 2027	Grade	Min	Mid	Max
Unclassified									
Director of Community Development	1	1	1	1		89	96,176	115,411	134,646
Classified									
Chief Building Official/CFM	1	1	1	1		20	63,097	80,069	101,607
Inspector III	2	1	2	2		14	47,084	59,749	75,820
Inspector I	-	1	-	-		13	44,842	56,904	72,210
Cross Connection Control Specia	-	-	-	-		9	36,891	46,815	59,407
Sr. Permit Coordinator	1	1	1	1		8	35,135	44,585	56,578
Grease Trap Inspector	1	1	1	-		5	30,351	38,515	48,874
Code Enforcement Officer	2	2	3	-		5	30,351	38,515	48,874
Permits Technician	2	2	2	2		3	27,529	34,934	44,331
Part-time									
Inspector I	-	-	1	1		8	35,135	44,585	56,578
Code Enforcement Officer	1	-	1	-		5	30,351	38,515	48,874
Total	11	10	13	8					

Building Safety & Permits Organizational Chart:



**City of Slidell
2027 Proposed 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.

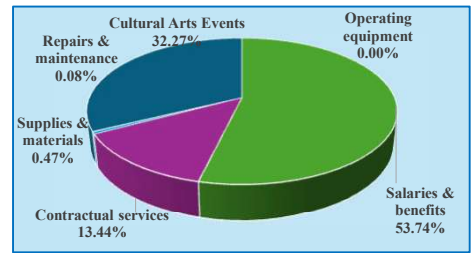
The Public Affairs Division is responsible for the dissemination of information regarding the City of Slidell, including the activities of the administrative and legislative branches, to the public. Duties include, press releases, managing the city’s website and social media pages, public service announcements,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

Performance Measure Highlights

Objective	Measures	Actual 2025	Estimated 2026	Target 2027
<i>Strategic Planning: Economic Development</i>				
	Percentage of events included in calendar	100%	100%	100%
Use the City's events calendar to include outdoor recreation events				
Enhance attendance of events with more advertising through	Number of purchased ads on Facebook	6	12	15
	Number of commercials on TV/Radio per event	1	2	4
	Add and enhance public art opportunities in Slidell	<i>New measurement</i>	1	2
Expand Public Art Projects and Maintenance				
Continue to diversify talent for bands and entertainers for special events	Number of Acts added	1	2	3
Preserve Olde Towne's character and promote it as a cultural city center	Number of Cultural Arts events	11	12	15
		<i>New measurement</i>	<i>New measurement</i>	
Add arts-in-education programming for local schools	Number of Cultural Arts events			1

Expenditure Summary:

	Actual 2024	Actual 2025	Budget 2026	Proposed 2027	Adopted 2027
Salaries & benefits	\$ 273,670	\$ 283,808	\$ 327,647	\$ 354,754	
Contractual services	57,592	48,933	22,950	88,750	
Supplies & materials	2,282	2,014	3,100	3,100	
Operating equipment	-	-	-	-	
Repairs & maintenance	-	-	500	500	
Cultural Arts Events	68,542	85,366	206,575	213,000	
Total Expenditures	\$ 402,086	\$ 420,121	\$ 560,772	\$ 660,104	



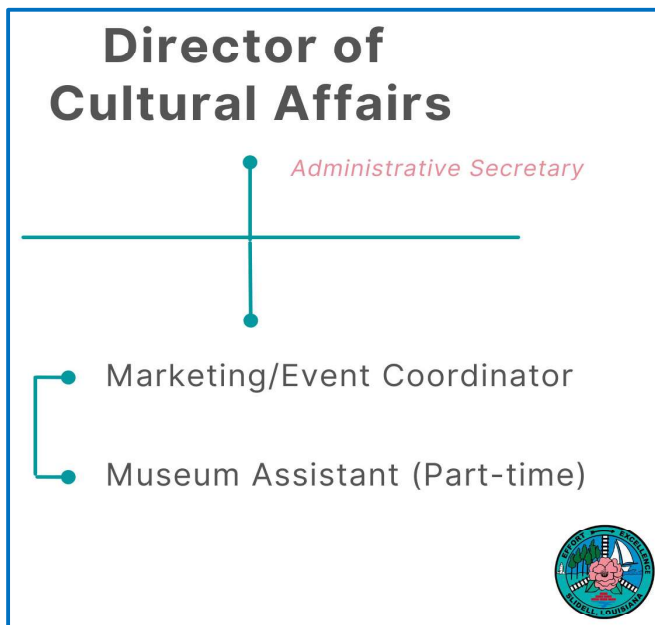
Budget Highlights:

The proposed 2027 budget includes a one-step increase totaling a 1.5% salary adjustment for all municipal employees. The City’s retirement contribution will remain at 27.00%, along with an additional 3% City contribution toward employees’ required pension contributions. Health insurance costs are projected to increase by approximately 10%. Contractual services increased by \$65,800, or 286.71%, due to an additional \$70,000 allocated for marketing. The City believes this increase is important because it helps attract new businesses, residents, and visitors, which supports economic growth and expands the local tax base. By promoting the City’s assets, amenities, and quality of life, marketing efforts encourage tourism, support local businesses, and enhance community pride. These initiatives also help the City remain competitive when attracting development and investment opportunities. Cultural arts events increased by 3.11% due to the need for additional support to facilitate the transition from Christmas events to Mardi Gras activities.

**City of Slidell
2027 Proposed Budget
General Fund - Cultural Affairs (continued)**

<i>Personnel Summary:</i>	Actual 2024	Actual 2025	Budget 2026	Proposed 2027	Adopted 2027	Grade	Min	Mid	Max
Unclassified									
Director of Cultural Affairs	1	1	1	1		86	72,258	86,710	101,161
Classified									
Marketing/Event Coordinator	1	1	1	1		14	47,084	59,749	75,820
Secretary	1	1	1	1		5	30,351	38,515	48,874
Part-time									
Museum	1	1	1	1		N/A	N/A	N/A	N/A
Total	4	4	4	4					

Cultural Arts Organizational Chart:



**City of Slidell
2027 Proposed Budget
General Fund - Civil Service**

Department Description:

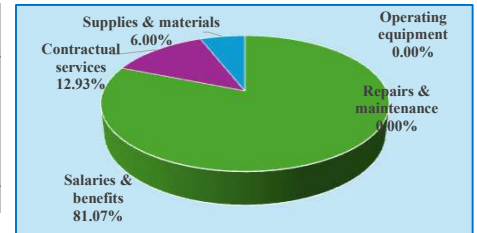
The mission of the Civil Service Department is to facilitate the provision of equitable and rewarding opportunities for all employees of the City of Slidell. The Civil Service Director is responsible to the Civil Service Board for the administration of the Classified Civil Service System for the City, 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, including policy review, administration of the job classification plan, compensation plan, and promotional level examinations, training, and provision of professional and administrative support to the Civil Service Board. The department collaborates with the Human Resources department to ensure compliance with all state and federal employment-related laws. The department also works with all other City departments to assist them with 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
Enhance awareness of Civil Service processes & services and further strengthen relationships between the Civil Service Director / Board members and all employees, department directors, administration and police department	Create/share Civil Service all-employee awareness/informational communications; include Board members' professional biographies in Civil Service section of City website; include Board members in all-employee type events	30%	50%	100%
	Develop and implement Lunch & Learn sessions about Civil Service Rules; create / share Civil Service compliance reminder bulletins	0%	20%	50%
Enhance understanding / knowledge of Civil Service Rules for employees and department leadership				

Expenditure Summary:

	Actual 2024	Actual 2025	Budget 2026	Proposed 2027	Adopted 2027
Salaries & benefits	\$ 102,001	\$ 57,518	\$ 87,657	\$ 91,229	
Contractual services	1,946	2,289	14,550	14,550	
Supplies & materials	4,067	4,552	6,750	6,750	
Operating equipment	-	-	-	-	
Repairs & maintenance	-	-	-	-	
Total Expenditures	\$ 108,014	\$ 64,359	\$ 108,957	\$ 112,529	



Budget Highlights:

The proposed 2027 budget includes a one-step increase totaling a 1.5% salary adjustment for all municipal employees. The City's retirement contribution will remain at 27.00%, along with an additional 3% City contribution toward employees' required pension contributions. Health insurance costs are projected to increase by approximately 10%. No other significant variances noted.

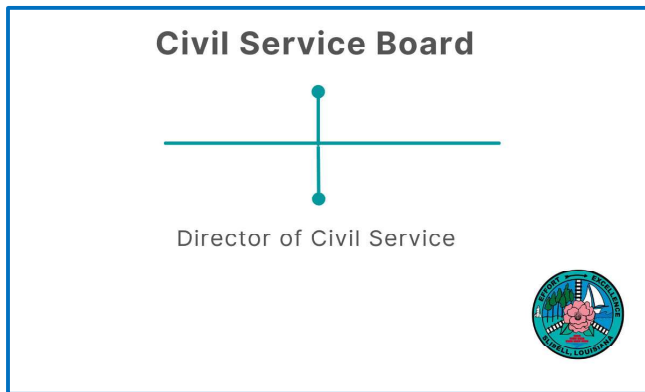
Personnel Summary:

	Actual 2024	Actual 2025	Budget 2026	Proposed 2027	Adopted 2027	Grade	Min	Mid	Max
Classified									
Director of Civil Service	1	1	1	1		16	51,910	65,873	83,592
Total	1	1	1	1					

Civil Service is not managed internally

**City of Slidell
2027 Proposed Budget
General Fund - Civil Service (continued)**

Civil Service Organizational Chart:



City of Slidell
2027 Proposed Budget
General Fund - Human Resources

Department Description:

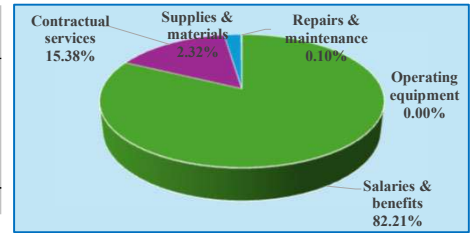
The mission of the Human Resources Department is to attract and provide equitable and rewarding opportunities for all employees of the City of Slidell and Slidell Police Department. We strive to support the goals and objectives of the City of Slidell by promoting a fair and healthy working environment 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 2025	Estimated 2026	Target 2027
<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	13.80%	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	>75%	>80%	>90%
Increase employee pay to compete and meet industry standards	Southeast Louisiana average rates (P40 is the City's Goal)	P20	P20	P20
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	100%	N/A	N/A
	Paperless communications between department leaders and Human Resources	80%	80%	90%
Implement and present on-site employee and supervisor training on state mandated topics:	Number of employees that complete Ethics Training	316	320	320
	Number of employees that complete Sexual Harassment Training	310	325	325
	Number of employees that complete Cybersecurity Awareness Training	245	245	245
Continuing to provide Employees with excellent support service:	Total number of FT employees	280	305	310
	Number of job openings	61	50	50
	Number of vacancies filled	54	60	60
	Number of applications received	795	800	800
	Number of terminations	87	70	70
	Number of full-time hires	38	60	60

**City of Slidell
2027 Proposed Budget
General Fund - Human Resources (continued)**

Expenditure Summary:	Actual 2024	Actual 2025	Budget 2026	Proposed 2027	Adopted 2027
Salaries & benefits	\$ 353,261	\$ 374,394	\$ 395,254	\$ 416,715	
Contractual services	58,763	45,714	71,380	77,950	
Supplies & materials	14,658	14,525	10,200	11,750	
Operating equipment	-	-	-	-	
Repairs & maintenance	-	-	500	500	
Total Expenditures	\$ 426,682	\$ 434,633	\$ 477,334	\$ 506,915	



Budget Highlights:

The proposed 2027 budget includes a one-step increase totaling a 1.5% salary adjustment for all municipal employees. The City's retirement contribution will remain at 27.00%, along with an additional 3% City contribution toward employees' required pension contributions. Health insurance costs are projected to increase by approximately 10%. In addition, the current Human Resources Assistant position will be reclassified to a Human Resources Generalist. Contractual services increase from prior year by \$6,570 primarily due to the number of physicals and background checks. No other significant variances noted.

Personnel Summary:	Actual 2024	Actual 2025	Budget 2026	Proposed 2027	Adopted 2027	Grade	Min	Mid	Max
Unclassified									
Director of Human Resources	1	1	1	1		87	79,484	95,381	111,278
Classified									
Human Resources Manager	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 Generalist	-	-	-	1		9	36,891	46,815	59,407
Human Resources Assistant	1	1	1	-		5	30,351	38,515	48,874
Total	4	4	4	4					

Human Resources Organizational Chart:

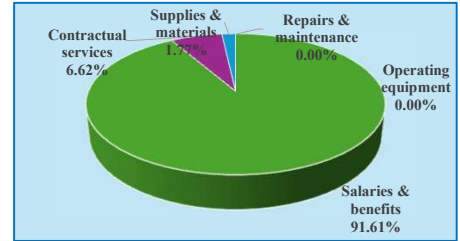


**City of Slidell
2027 Proposed Budget
General Fund - City Marshal**

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 2024	Actual 2025	Budget 2026	Proposed 2027	Adopted 2027
Salaries & benefits	\$ 202,646	\$ 203,330	\$ 207,422	\$ 207,462	
Contractual services	14,641	9,149	15,000	15,000	
Supplies & materials	3,391	4,000	4,000	4,000	
Operating equipment	-	-	-	-	
Repairs & maintenance	-	-	-	-	
Total Expenditures	\$ 220,678	\$ 216,479	\$ 226,422	\$ 226,462	



Budget Highlights:

The proposed 2027 budget includes a one-step increase totaling a 1.5% salary adjustment for all municipal employees. The City's retirement contribution will remain at 27.00%. Health insurance costs are projected to increase by approximately 10%. The City pays \$162,000 to cover salary expenditures within the Marshal's office. No other significant variances noted.

Personnel Summary:	Actual 2024	Actual 2025	Budget 2026	Proposed 2027	Adopted 2027	Grade	Min	Mid	Max
Elected									
City Marshal	1	1	1	1		N/A	N/A	N/A	N/A
Total	1	1	1	1					

City Marshal is not managed internally

**City of Slidell
2027 Proposed Budget
General Fund - City Prosecutor**

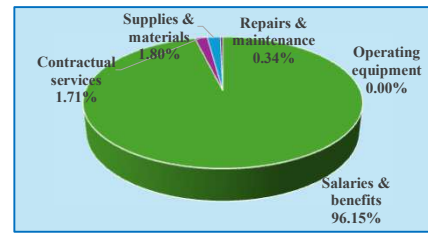
Department Description:

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 explore new ideas to increase efficiency and effectiveness.
- To assist the Court toward the goal of collecting bond forfeitures again.
- To continue the Prosecutor's Office 95% conviction rate on cases for 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 2024	Actual 2025	Budget 2026	Proposed 2027	Adopted 2027
Salaries & benefits	\$ 255,161	\$ 303,533	\$ 339,707	\$ 426,695	
Contractual services	5,685	6,239	7,600	7,600	
Supplies & materials	5,999	7,498	7,000	8,000	
Operating equipment	-	-	-	-	
Repairs & maintenance	-	-	1,500	1,500	
Total Expenditures	\$ 266,845	\$ 317,270	\$ 355,807	\$ 443,795	



Budget Highlights:

The proposed 2027 budget includes a one-step increase totaling a 1.5% salary adjustment for all municipal employees. The City's retirement contribution will remain at 27.00%, along with an additional 3% City contribution toward employees' required pension contributions. Health insurance costs are projected to increase by approximately 10%. Additionally, the City is adding a Legal Assistant position to provide additional administrative and legal support to help manage the department's increasing workload and improve operational efficiency. No other significant variances noted.

Personnel Summary:	Actual 2024	Actual 2025	Budget 2026	Proposed 2027	Adopted 2027	Grade	Min	Mid	Max
Unclassified									
Prosecutor	1	1	1	1		90	105,793	126,952	148,110
Classified									
Legal Assistant	-	-	-	1		13	44,842	56,904	72,210
Legal Secretary	1	1	1	1		12	42,706	54,194	68,771
Administrative Secretary	-	-	1	1		9	36,891	46,815	59,407
Legal Clerk	-	1	-	-		4	28,905	36,681	46,547
Part-time									
Legal Clerk	1	-	-	-		4	28,905	36,681	46,547
Total	3	3	3	4					

City Prosecutor is not managed internally

City of Slidell
2027 Proposed 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	14	4
Revise zoning districts to reflect the actual land uses and update zoning map	Zoning Map Update	75%	100%	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	7	12	10
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	7	181	160
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	2	4	4
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	2	3	3
<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%	75%	100%
Adopt a Complete Streets policy and develop design standards for future street improvements	Master Plan Document	95%	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	75%	100%	100%
Partner with customers to approve development plans in an efficient and collaborative manner that helps build a safe and thriving community:				
	Planning reviews	110	100	110
	Rezoning cases	8	<i>citywide</i>	10
	Historic District certificate of appropriateness review	50	55	60
Create a Stormwater Master Plan / Drainage Master Plan with system modeling to determine long term system needs	Master Plan Document	75%	100%	100%

**City of Slidell
2027 Proposed Budget
General Fund - Planning (continued)**

Performance Measure Highlights (continued)

Objective	Measures	Actual 2024	Estimated 2025	Target 2026
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Strategic Planning: Well-Managed Government

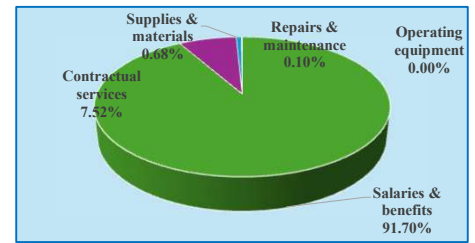
Make the customer experience easy-to-understand, fair, and efficient:

Update permitting fees, application process, and software	95%	100%	100%
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Current Planning applications (e.g. annexation, subdivision, rezoning)	110	100	110
Permit reviews	2,301	2,000	2,000
Final inspections	227	150	150
Development meetings	99	100	100

Expenditure Summary:

	Actual 2024	Actual 2025	Budget 2026	Proposed 2027	Adopted 2027
Salaries & benefits	\$ 380,106	\$ 389,085	\$ 423,644	\$ 440,795	
Contractual services	11,479	11,869	38,650	36,150	
Supplies & materials	23,851	23,627	3,220	3,250	
Operating equipment	169	-	-	-	
Repairs & maintenance	116	-	500	500	
Total Expenditures	\$ 415,721	\$ 424,581	\$ 466,014	\$ 480,695	



Budget Highlights:

The proposed 2027 budget includes a one-step increase totaling a 1.5% salary adjustment for all municipal employees. The City's retirement contribution will remain at 27.00%, along with an additional 3% City contribution toward employees' required pension contributions. Health insurance costs are projected to increase by approximately 10%. No other significant variances noted.

Personnel Summary:

	Actual 2024	Actual 2025	Budget 2026	Proposed 2027	Adopted 2027	Grade	Min	Mid	Max
Unclassified									
Director of Planning	1	1	1	1		88	87,432	104,919	122,405
Classified									
Planner II	2	2	2	2		13	44,842	56,904	72,210
Administrative Secretary	-	1	1	1		9	36,891	46,815	59,407
General Clerk	1	-	-	-		1	24,970	31,686	40,209
Total	4	4	4	4					

**City of Slidell
2027 Proposed Budget
General Fund - Planning (continued)**

Planning Organizational Chart:

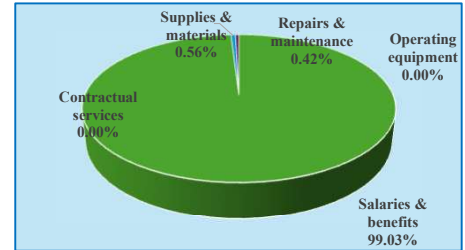


**City of Slidell
2027 Proposed Budget
General Fund - City Court of East St. Tammany**

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 2024	Actual 2025	Budget 2026	Proposed 2027	Adopted 2027
Salaries & benefits	\$ 331,597	\$ 344,723	\$ 354,035	\$ 356,500	
Contractual services	-	-	-	-	
Supplies & materials	1,386	1,434	2,000	2,000	
Operating equipment	-	-	-	-	
Repairs & maintenance	-	3,669	10,000	1,500	
Total Expenditures	\$ 332,983	\$ 349,826	\$ 366,035	\$ 360,000	



Budget Highlights:

The proposed 2027 budget includes a one-step increase totaling a 1.5% salary adjustment for all municipal employees. The City's retirement contribution will remain at 27.00%, along with an additional 3% City contribution toward employees' required pension contributions. Health insurance costs are projected to increase by approximately 10%. LASERS decreased from 35.24% in 2026 to 33.97% in 2027. The City pays \$200,000 to cover salary expenditures within the City Court's office. No other significant variances noted.

Personnel Summary:	Actual 2024	Actual 2025	Budget 2026	Proposed 2027	Adopted 2027	Grade	Min	Mid	Max
Elected									
Judge	1	1	1	1		N/A	N/A	N/A	N/A
Unclassified									
Clerk of Court	1	1	1	1		N/A	N/A	N/A	N/A
Total	2	2	2	2					

City Court is not managed internally

City of Slidell
2027 Proposed 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 last 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

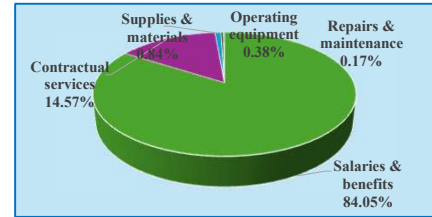
Continue to strive to provide a safe and quality environment for the residents of Slidell by seeking funding for combatting crime and seeking funding for new police building and jail.

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	57	45	45
	Resolutions adopted	25	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
2027 Proposed Budget
General Fund - City Council (continued)**

<i>Expenditure Summary:</i>	Actual 2024	Actual 2025	Budget 2026	Proposed 2027	Adopted 2027
Salaries & benefits	\$ 679,235	\$ 729,923	\$ 771,213	\$ 805,844	
Contractual services	104,321	116,891	135,425	139,700	
Supplies & materials	10,792	14,225	8,050	8,050	
Operating equipment	1,218	492	3,600	3,600	
Repairs & maintenance	390	-	1,600	1,600	
Total Expenditures	\$ 795,956	\$ 861,531	\$ 919,888	\$ 958,794	

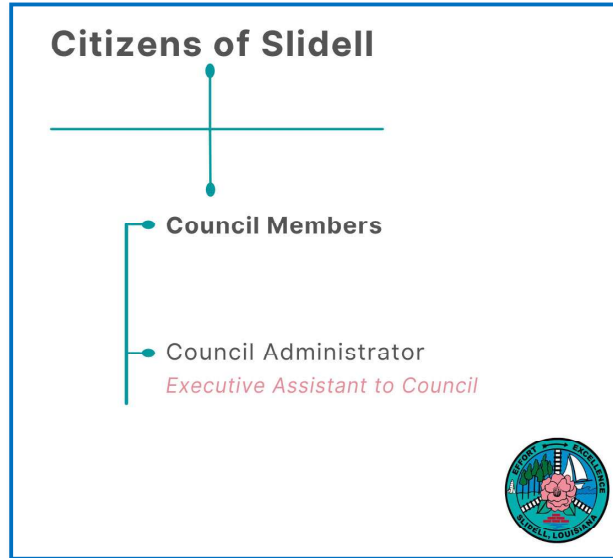


Budget Highlights:

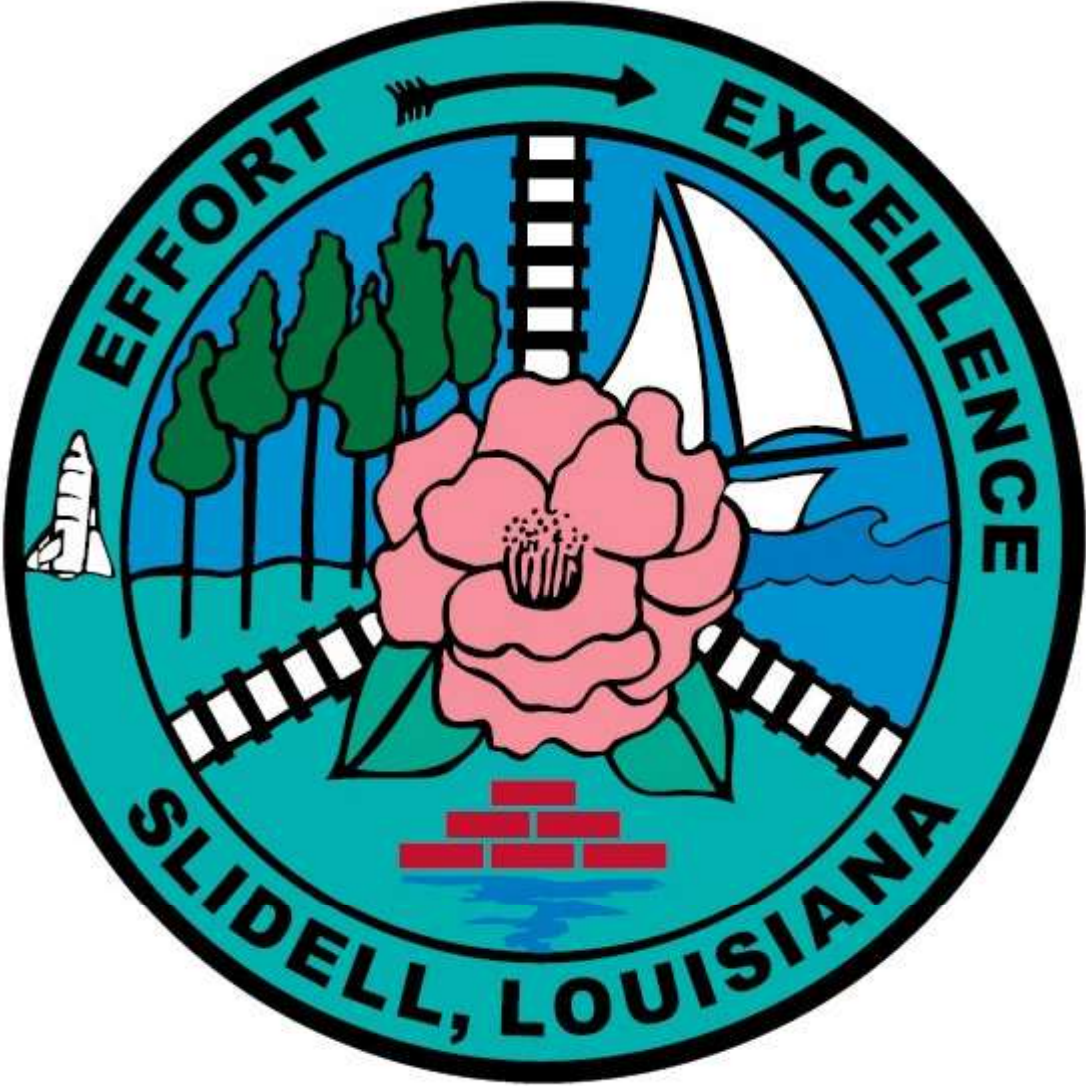
The proposed 2027 budget includes a one-step increase totaling a 1.5% salary adjustment for all municipal employees. The City's retirement contribution will remain at 27.00%, along with an additional 3% City contribution toward employees' required pension contributions. Health insurance costs are projected to increase by approximately 10%. Contractual services increased by \$4,275, or 3.16%, primarily due to higher costs associated with tuition, registration fees, and professional publications. No other significant variances noted.

<i>Personnel Summary:</i>	Actual 2024	Actual 2025	Budget 2026	Proposed 2027	Adopted 2027	Grade	Min	Mid	Max
Elected									
Council members	9	9	9	9		N/A	N/A	N/A	N/A
Unclassified									
Council Administrator	1	1	1	1		86	72,258	86,710	101,161
Senior Executive Assistant	2	2	2	2		83	54,289	65,146	76,004
Total	12	12	12	12					

City Council Organizational Chart:



**Special Revenue Funds
2027 Proposed Budget**



Special Revenue Funds 2027 Proposed 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
 - Code Enforcement
 - 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

	<u>Actual 2024</u>	<u>Actual 2025</u>	<u>Budget 2026</u>	<u>Proposed 2027</u>
Revenues				
Ad valorem taxes	\$ 602,036	\$ 613,150	\$ 550,000	\$ 585,000
Sales tax	27,605,144	27,612,800	26,250,000	26,750,000
Licenses and permits	-	51,232	3,000	3,000
Intergovernmental revenues	20,050	55,940	16,040	16,040
Charges for services	41,889	36,746	61,000	63,250
Contributions	-	12,600	-	-
Other revenues	97,778	67,116	-	-
Total revenues	<u>28,366,897</u>	<u>28,449,584</u>	<u>26,880,040</u>	<u>27,417,290</u>
Expenditures				
Engineering	730,837	757,984	814,699	859,232
Public works administration	3,597,506	3,861,789	4,435,605	4,611,175
Vehicle Maintenance	617,122	612,599	823,982	804,030
Streets, Bridges & Drainage	2,595,575	2,749,781	3,162,246	3,293,676
Code Enforcement	-	-	-	284,436
General Maintenance	939,282	724,763	1,126,514	1,170,405
Electrical	240,486	186,295	286,372	381,396
Parks and Recreation	2,382,732	2,363,651	2,716,700	2,813,404
Capital Outlay	720,543	354,566	3,201,799	-
Total expenditures	<u>11,824,083</u>	<u>11,611,428</u>	<u>16,567,917</u>	<u>14,217,754</u>
Excess of revenues over expenditures	16,542,814	16,838,156	10,312,123	13,199,536
Other financing sources (uses)				
Transfer in	74,117	88,861	89,850	296,777
Transfer out	(17,051,673)	(17,479,360)	(16,244,256)	(13,496,313)
Total other financing sources (uses)	<u>(16,977,556)</u>	<u>(17,390,499)</u>	<u>(16,154,406)</u>	<u>(13,199,536)</u>
Net change in fund balance	(434,742)	(552,343)	(5,842,283)	-
Fund balance, beginning of year	22,231,222	21,796,480	21,244,137	15,401,854
Fund balance, end of year	<u>\$ 21,796,480</u>	<u>\$ 21,244,137</u>	<u>\$ 15,401,854</u>	<u>\$ 15,401,854</u>

City of Slidell
2027 Proposed 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 2025	Estimated 2026	Target 2027
<i>Strategic Planning: Transportation and Infrastructure</i>				
Complete Sewer Lift Stations upgrades:				
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%	60%	90%
Grafton Drive (PS 312), Breckenridge (PS 252) and LaQuinta Inn/Cracker Barrel				
	Percentage complete	60%	100%	100%
PS 200 Lindberg Sewer Lift Station Upgrades				
	Percentage complete	50%	60%	100%
PS A-2 Sewer Lift Station Upgrade				
	Percentage complete	50%	60%	100%
PS 430 (5th and Warren) Sewer Lift Station Rehabilitation				
	Percentage complete	0%	10%	60%
PS 301 (Lakewood) Sewer Lift Station Rehabilitation				
	Percentage complete	0%	10%	60%
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	47	50	55
	Number of Change Orders done for projects	21	24	20
	Number of Amendments to Capital Projects	3	5	5
	Number of Substantial Completions	12	10	12
	Dollar Amount of Capital Projects (Millions)	15.60	16.00	18.00
	Invoices dollar amount for Capital Projects (Millions)	8.53	6.50	10.00
To improve the Water & Sanitary Sewer infrastructure of the City:				
Town Center Water Well				
	Percentage complete	50%	60%	75%
I-10 Utility Line Crossing at Lindberg				
	Percentage complete	95%	100%	100%
Water Meter Replacement Project				
	Percentage complete	90%	100%	100%
Rehabilitation of WWTP:				
New Aeration Blowers and Other Improvements at WWTP				
	Percentage complete	40%	80%	100%
To improve the Vehicular and Pedestrian Infrastructure of the City:				
Tammany Trace To Heritage Park				
	Percentage complete	40%	50%	75%
Robert Blvd. @ Country Club Blvd. Roundabout				
	Percentage complete	10%	10%	20%
Sgt. Alfred at Cleveland St				
	Percentage complete	50%	70%	100%
Gause Blvd Sidewalk Improvements(14th St. to Lindberg Dr)				
	Percentage complete	40%	50%	100%
US 11 & US 190 Bicycle and Ped Crossings				
	Percentage complete	95%	100%	100%
Lakewood Dr Roadway Improvements				
	Percentage complete	35%	50%	100%
7th Street Roadway Improvements				
	Percentage complete	10%	40%	75%
US 11 @ Spartan Ln Roundabout				
	Percentage complete	15%	25%	35%
US 11 Corridor Study				
	Percentage complete	10%	10%	25%
Spartan Dr Shared Use Path				
	Percentage complete	10%	40%	75%
City of Slidell Traffic Signal Improvements				
	Percentage complete	10%	40%	75%
To improve the Drainage Infrastructure of the City:				
Lee St Drainage Pump Station Improvements				
	Percentage complete	70%	100%	100%
Dellwood Pump Station Improvements				
	Percentage complete	70%	90%	100%
Stormwater Master Plan				
	Percentage complete	40%	70%	100%
Bayou Pattasat Flood Mitigation Improvements				
	Percentage complete	25%	35%	50%
Bayou Pattasat Green Corridor Project				
	Percentage complete	10%	20%	35%

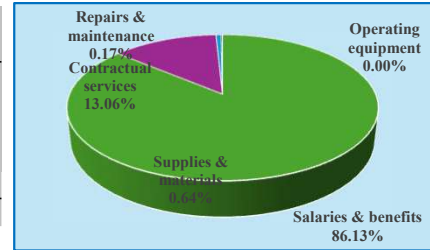
City of Slidell
2027 Proposed Budget
Sales Tax Fund - City Engineer and Engineering Department (continued)

Performance Measure Highlights (continued)

Objective	Measures	Actual 2023	Estimated 2024	Target 2025
<i>Strategic Planning: Housing</i>				
To provide for the effective review of permits:				
	Number of engineering reviews of subdivisions	1	1	1
	Number of engineering reviews of permits	313	295	300
	Number of Final Inspections	160	120	140

Expenditure Summary:

	Actual 2024	Actual 2025	Budget 2026	Proposed 2027	Adopted 2027
Salaries & benefits	\$ 638,188	\$ 661,593	\$ 706,799	\$ 740,032	
Contractual services	86,459	85,165	97,400	112,200	
Supplies & materials	6,190	11,226	9,000	5,500	
Operating equipment	-	-	-	-	
Repairs & maintenance	-	-	1,500	1,500	
Total Expenditures	\$ 730,837	\$ 757,984	\$ 814,699	\$ 859,232	



Budget Highlights:

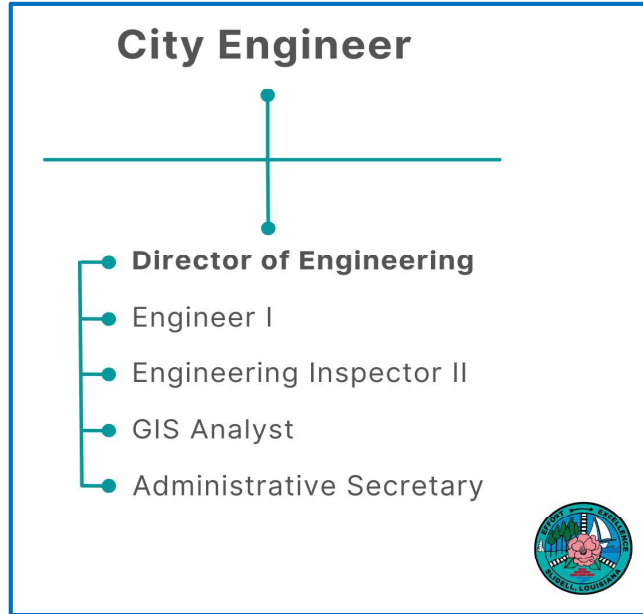
The proposed 2027 budget includes a one-step increase totaling a 1.5% salary adjustment for all municipal employees. The City's retirement contribution will remain at 27.00%, along with an additional 3% City contribution toward employees' required pension contributions. Health insurance costs are projected to increase by approximately 10%. The City has determined to reclassify the Engineering Field Representative position to a Project Manager position, resulting in the reclassification of an existing employee. Contractual services increased by \$14,800, or 15.20%, primarily due to recurring costs associated with Procure, a cloud-based construction management platform that helps streamline project management and improve operational efficiency. No other significant variances noted.

Personnel Summary:

	Actual 2024	Actual 2025	Budget 2026	Proposed 2027	Adopted 2027	Grade	Min	Mid	Max
Unclassified:									
City Engineer	1	1	1	1		91	116,372	139,647	162,921
Director of Engineering	-	-	1	1		89	9,429	113,148	132,006
Classified									
Assistant Director of Engineering	1	1	-	-		27	88,784	112,665	142,971
Engineering Inspector II	-	-	-	1		15	49,438	62,736	79,611
Engineer I	1	1	1	1		14	47,084	59,749	75,820
Engineering Field Rep	1	1	1	-		10	38,736	49,155	62,378
GIS Analyst	1	1	1	1		10	38,736	49,155	62,378
Administrative Secretary	1	1	1	1		9	36,891	46,815	59,704
Total	6	6	6	6					

City of Slidell
2027 Proposed Budget
Sales Tax Fund - City Engineer and Engineering Department (continued)

City Engineer and Engineering Department Organizational Chart:



**City of Slidell
2027 Proposed Budget
Sales Tax Fund - Administration**

Department Description:

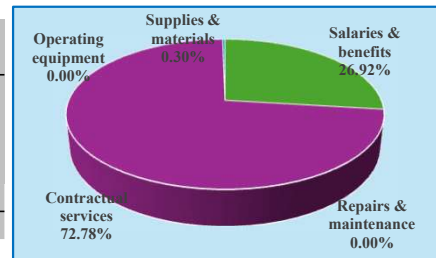
To coordinate, supervise, and manage the activities of the Office of Public Works to provide service to the highest quality which includes streets, bridges, drainage, electrical, vehicle maintenance, general maintenance. This department is the call center for reporting of issues, concerns, complaints, 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 2025	Estimated 2026	Target 2027
<i>Strategic Planning: Well-Managed Government</i>				
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	50%	65%	75%

Expenditure Summary:

	Actual 2024	Actual 2025	Budget 2026	Proposed 2027	Adopted 2027
Salaries & benefits	\$ 934,310	\$ 850,420	\$ 1,165,865	\$ 1,241,175	
Contractual services	2,651,354	3,002,659	3,255,840	3,356,100	
Supplies & materials	11,842	8,710	13,900	13,900	
Operating equipment	-	-	-	-	
Repairs & maintenance	-	-	-	-	
Total Expenditures	\$ 3,597,506	\$ 3,861,789	\$ 4,435,605	\$ 4,611,175	



Budget Highlights:

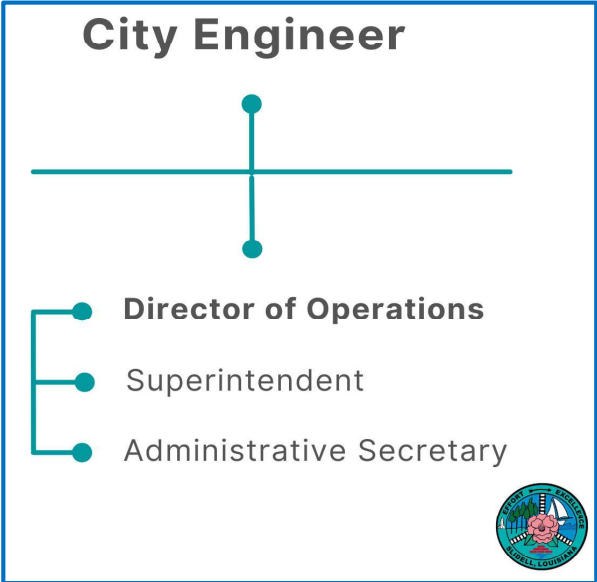
The proposed 2027 budget includes a one-step increase totaling a 1.5% salary adjustment for all municipal employees. The City's retirement contribution will remain at 27.00%, along with an additional 3% City contribution toward employees' required pension contributions. Health insurance costs are projected to increase by approximately 10%. Contractual services increased by \$100,260 or 3.08% primarily due to an estimated 20% increase in property insurance. No other significant variances noted.

Personnel Summary:

	Actual 2024	Actual 2025	Budget 2026	Proposed 2027	Adopted 2027	Grade	Min	Mid	Max
Unclassified:									
Operations Director	1	1	1	1		88	87,432	104,919	122,405
Classified									
Superintendent	1	1	1	1		21	66,252	84,073	106,687
Administrative Secretary	1	1	1	1		9	36,891	46,815	59,407
Total	3	3	3	3					

City of Slidell
2027 Proposed Budget
Sales Tax Fund - Administration (continued)

Administration Organization Chart:



City of Slidell
2027 Proposed Budget
Sales Tax Fund - Vehicle Maintenance

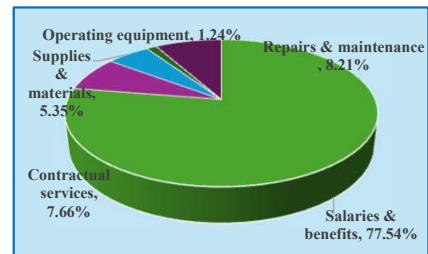
Department Description:

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 2025	Estimated 2026	Target 2027
<i>Strategic Planning: Well-Managed Government</i>				
Maintain fleet repairs:	In-house repairs	1,272	1,400	1,400
	Out-house repairs	43	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	605	575	550
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	33	30	25

Expenditure Summary:	Actual 2024	Actual 2025	Budget 2026	Proposed 2027	Adopted 2027
Salaries & benefits	\$ 497,080	\$ 497,752	\$ 643,382	\$ 623,430	
Contractual services	25,751	24,859	61,600	61,600	
Supplies & materials	34,447	27,720	43,000	43,000	
Operating equipment	5,566	881	10,000	10,000	
Repairs & maintenance	54,278	61,387	66,000	66,000	
Total Expenditures	\$ 617,122	\$ 612,599	\$ 823,982	\$ 804,030	



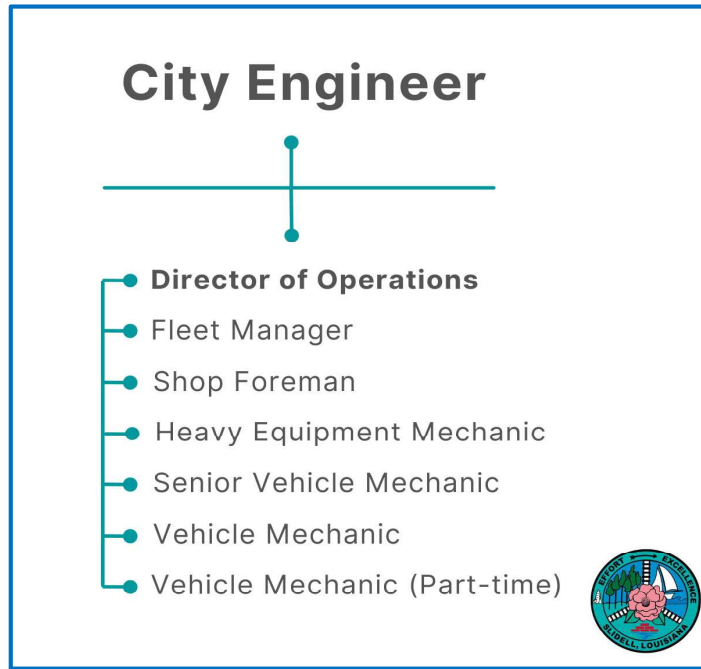
Budget Highlights:

The proposed 2027 budget includes a one-step increase totaling a 1.5% salary adjustment for all municipal employees. The City's retirement contribution will remain at 27.00%, along with an additional 3% City contribution toward employees' required pension contributions. Health insurance costs are projected to increase by approximately 10%. The City is unfunding one vehicle mechanic position due to prolonged vacancy and reassessment of staffing priorities. No other significant variances were noted.

Personnel Summary:	Actual 2024	Actual 2025	Budget 2026	Proposed 2027	Adopted 2027	Grade	Min	Mid	Max
Classified									
Fleet Manager	1	1	1	1		17	54,506	69,167	87,772
Shop Foreman	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		7	33,462	42,462	53,884
Vehicle Mechanic	3	3	3	2		3	27,529	34,934	44,331
Part-time									
Vehicle Mechanic	1	1	1	1		3	27,529	34,934	44,331
Total	7	7	8	7					

City of Slidell
2027 Proposed Budget
Sales Tax Fund - Vehicle Maintenance (continued)

Vehicle Maintenance Organizational Chart:



City of Slidell
2027 Proposed 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.

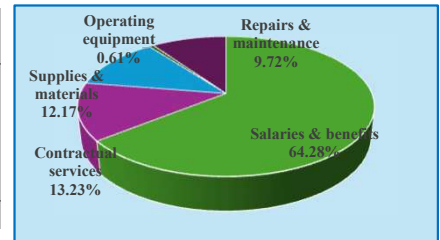
Performance Measure Highlights

Objective	Measures	Actual 2025	Estimated 2026	Target 2027
<i>Strategic Planning: Housing</i>				
Olde Towne Slidell Historic District signage	Number of signs placed on Streets, State Hwys, and			
	Interstate	11	11	11

Strategic Planning: Transportation and Infrastructure

Maintaining existing infrastructure:				
	Number of potholes repaired	1,812	2,000	2,000
	Number of concrete/asphalt street and sidewalk repairs	287	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	60,812	100,000	100,000
	Linear feet of roadside ditches maintained	64,020	80,000	80,000
	Linear feet of subsurface drains maintained	10,932	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 2024	Actual 2025	Budget 2026	Proposed 2027	Adopted 2027
Salaries & benefits	\$ 1,674,898	\$ 1,841,195	\$ 2,042,346	\$ 2,117,026	
Contractual services	313,556	317,668	406,878	435,650	
Supplies & materials	320,417	320,070	403,022	401,000	
Operating equipment	13,904	20,851	20,000	20,000	
Repairs & maintenance	272,800	249,997	290,000	320,000	
Total Expenditures	\$ 2,595,575	\$ 2,749,781	\$ 3,162,246	\$ 3,293,676	



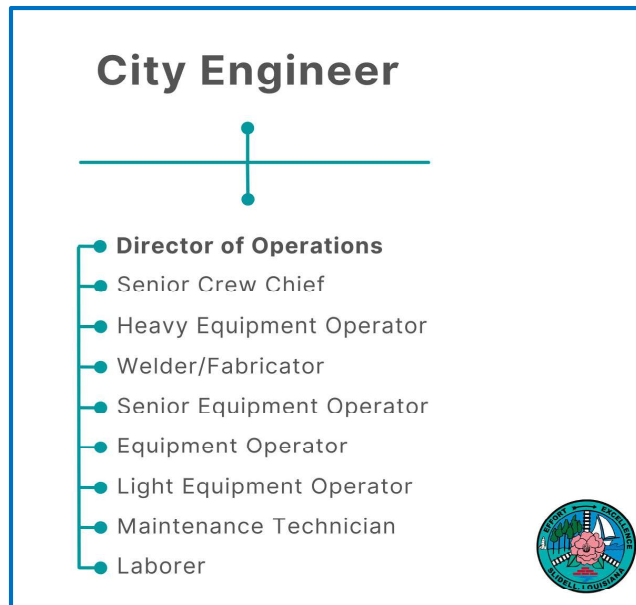
Budget Highlights:

The proposed 2027 budget includes a one-step increase totaling a 1.5% salary adjustment for all municipal employees. The City's retirement contribution will remain at 27.00%, along with an additional 3% City contribution toward employees' required pension contributions. Health insurance costs are projected to increase by approximately 10%. Contractual services increased by \$28,772 or 7.07% due to an anticipated increase to the equipment rental for the rental of a crane for annual maintenance needed to Schneider pump station. Repairs and maintenance increased by \$30,000 or 10.34% due to aging equipment. No other significant variances noted.

City of Slidell
2027 Proposed Budget
Sales Tax Fund - Streets, Bridges and Drainage (continued)

<i>Personnel Summary:</i>	Actual 2024	Actual 2025	Budget 2026	Proposed 2027	Adopted 2027	Grade	Min	Mid	Max
Classified									
Senior Crew Chief	2	2	2	2		15	49,438	62,736	79,611
Heavy Equipment Operator	4	4	6	6		10	38,736	49,155	62,378
Senior Equipment Operator	7	9	8	8		9	36,891	46,815	59,407
Welder/Fabricator	1	1	1	1		6	31,868	40,440	51,318
Equipment Operator	1	1	1	1		6	31,868	40,440	51,318
Light Equipment Operator	3	3	3	3		4	28,905	36,681	46,547
Maintenance Technician	3	3	3	3		2	26,218	33,270	42,220
Laborer	1	1	1	1		1	24,670	31,686	40,209
Part-time									
Maintenance Technician	-	-	-	1		2	26,218	33,270	42,220
Laborer	1	1	1	-		1	24,670	31,686	40,209
Total	23	25	26	26					

Streets, Bridges and Drainage Organizational Chart:



City of Slidell
2027 Proposed Budget
Sales Tax Fund - Code Enforcement

Department Description:

The Code Enforcement Department ensures compliance with municipal ordinances related to property maintenance, zoning, signage, public nuisances, and environmental standards. Through inspections and complaint investigations, the Department works to protect public health, safety, and welfare while promoting clean, safe, and attractive neighborhoods. The Department emphasizes voluntary compliance through education but utilizes enforcement measures when necessary to maintain community standards and preserve property values. The Code Enforcement Department is responsible for promoting and maintaining safe, healthy, and attractive neighborhoods throughout the City. The Department enforces local ordinances related to property maintenance, zoning compliance, environmental standards, public nuisances, signage, abandoned vehicles, and other quality-of-life regulations.

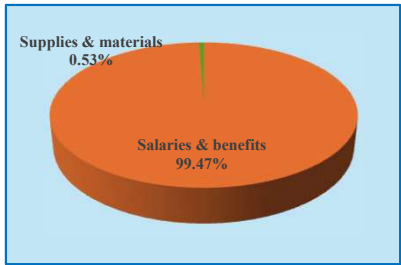
Through proactive inspections and complaint-based investigations, Code Enforcement works to ensure residential and commercial

Performance Measure Highlights

Objective	Measures	Actual 2024	Estimated 2025	Target 2026
<i>Strategic Planning: Housing</i>				
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	100%	100%	100%
	New Software Implementation	100%	100%	100%

Expenditure Summary:

	Actual 2024	Actual 2025	Budget 2026	Proposed 2027	Adopted 2027
Salaries & benefits	\$ -	\$ -	\$ -	\$ 282,936	
Contractual services	-	-	-	-	
Supplies & materials	-	-	-	1,500	
Operating equipment	-	-	-	-	
Repairs & maintenance	-	-	-	-	
Total Expenditures	\$ -	\$ -	\$ -	\$ 284,436	



Budget Highlights:

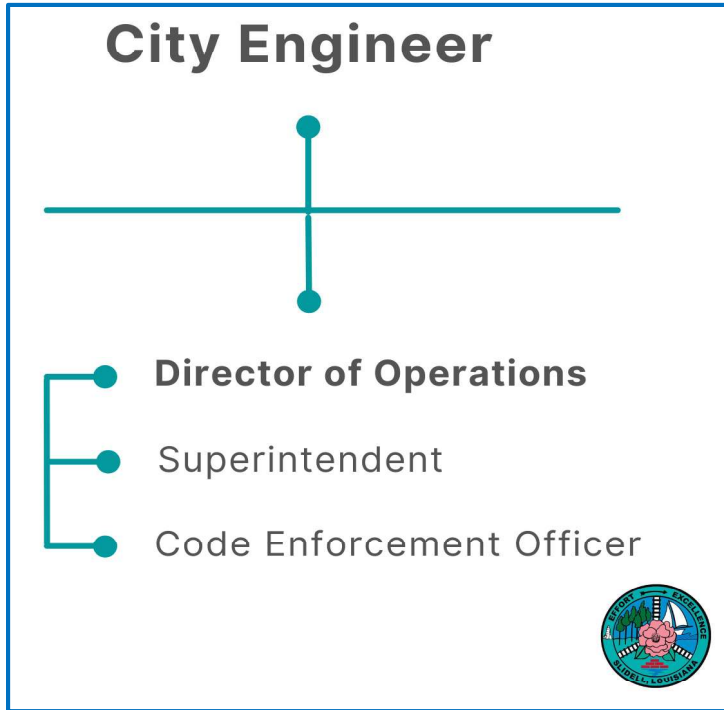
The proposed 2027 budget includes a one-step increase totaling a 1.5% salary adjustment for all municipal employees. The City's retirement contribution will remain at 27.00%, along with an additional 3% City contribution toward employees' required pension contributions. Health insurance costs are projected to increase by approximately 10%. The City has determined that organizational restructuring is necessary and will return Code Enforcement to the supervision of the Streets, Bridges, and Drainage Department. The City will closely monitor expenditures to ensure operational and budgetary needs are met.

Personnel Summary:

	Actual 2024	Actual 2025	Budget 2026	Proposed 2027	Adopted 2027	Grade	Min	Mid	Max
Classified									
Code Enforcement Officer	-	-	-	3		5	30,351	38,515	48,874
Part-time									
Code Enforcement Officer	-	-	-	1		5	30,351	38,515	48,874
	-	-	-	4					

City of Slidell
2027 Proposed Budget
Sales Tax Fund - Code Enforcement (continued)

Code Enforcement Organizational Chart:



City of Slidell
2027 Proposed Budget
Sales Tax Fund - General Maintenance

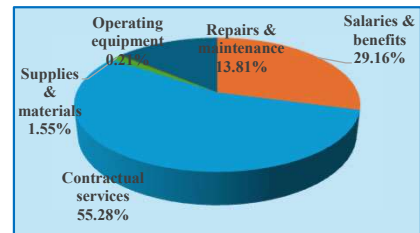
Department Description:

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 2025	Estimated 2026	Target 2027
<i>Strategic Planning: Transportation and Infrastructure</i>				
Maintain and improving the City's Facilities:				
Repair/replacement of metal roofing on three Public Ops Buildings	Percentage completed	100%	100%	100%
Weather sealant on all three Public Ops Buildings	Percentage completed	100%	100%	100%
Support wall and door of Employee lunchroom @ Public Ops Buildings	Percentage completed	100%	100%	100%
VAV box heater replacement in Admin Bldg. 2, Planning	Percentage completed	100%	100%	100%
Replace HVAC Systems at Slidell City Courthouse	Percentage completed	100%	100%	100%
No cost energy assessment of lightings in all City buildings for LED upgrade	Percentage completed	0%	25%	100%
<i>Strategic Planning: Safety</i>				
Restriped parking lots for high visibility and beautification	Percentage completed	0%	25%	100%
Upgrading lighting at Train Depot Building for safety	Percentage completed	0%	75%	100%
Upgrading lighting amenities for event rentals	Percentage completed	0%	25%	75%
<i>Strategic Planning: Housing</i>				
Landscaping at Auditorium	Percentage completed	Ongoing Project	Ongoing Project	Ongoing Project
Landscaping at Rufus Viner Center	Percentage completed	25%	75%	100%

Expenditure Summary:	Actual 2024	Actual 2025	Budget 2026	Proposed 2027	Adopted 2027
Salaries & benefits	\$ 292,647	\$ 307,776	\$ 327,024	\$ 341,255	
Contractual services	499,144	261,853	623,390	646,950	
Supplies & materials	15,793	16,025	18,100	18,100	
Operating equipment	426	1,044	1,900	2,500	
Repairs & maintenance	131,272	138,065	156,100	161,600	
Total Expenditures	\$ 939,282	\$ 724,763	\$ 1,126,514	\$ 1,170,405	



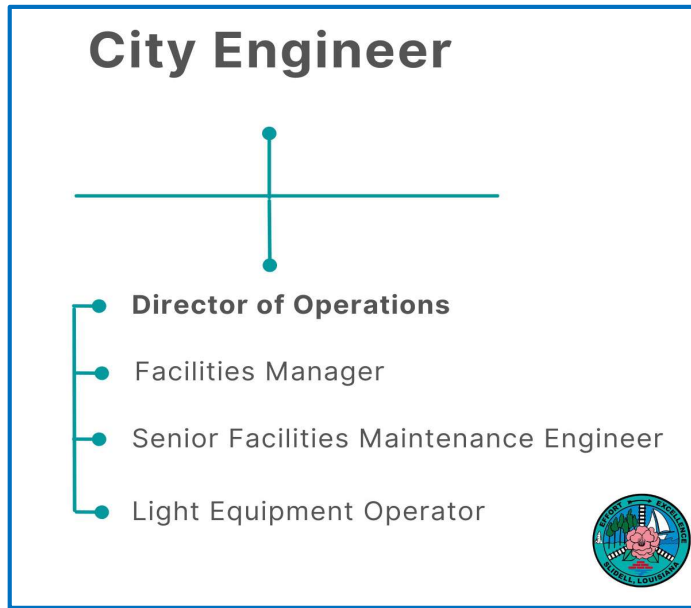
Budget Highlights:

The proposed 2027 budget includes a one-step increase totaling a 1.5% salary adjustment for all municipal employees. The City's retirement contribution will remain at 27.00%, along with an additional 3% City contribution toward employees' required pension contributions. Health insurance costs are projected to increase by approximately 10%. Contractual services increased by 3.78% due to proposed a 20% increase to property insurance. Repairs and maintenance increase by \$5,500 due to the aging infrastructure and the raising costs associated with making those repairs. No other significant variances noted.

City of Slidell
2027 Proposed Budget
Sales Tax Fund - General Maintenance (continued)

Personnel Summary:	Actual 2024	Actual 2025	Budget 2026	Proposed 2027	Adopted 2027	Grade	Min	Mid	Max
Classified									
Facilities Manager	1	1	1	1		12	42,706	54,194	68,771
Crew Chief	1	1	1	1		11	40,673	51,613	65,496
Maintenance Technician	2	2	2	2		2	26,218	33,270	42,220
Total	4	4	4	4					

General Maintenance Organizational Chart:



**City of Slidell
2027 Proposed Budget
Sales Tax Fund - Electrical**

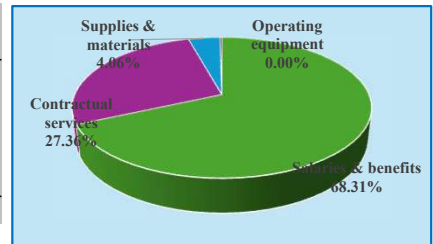
Department Description:

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 2025	Estimated 2026	Target 2027
<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	226	250	250
Public works facilities - drainage pump stations	Number of drainage pump stations	27	50	50
Public utilities facilities - Treatment	Number of work orders	38	50	50
Municipal Airport	Number of work orders	29	50	50
Slidell Business Campus	Number of work orders	28	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	39	50	50

Expenditure Summary:	Actual 2024	Actual 2025	Budget 2026	Proposed 2027	Adopted 2027
Salaries & benefits	\$ 230,545	\$ 176,793	\$ 266,022	\$ 260,546	
Contractual services	1,465	1,824	3,850	104,350	
Supplies & materials	8,179	7,120	15,500	15,500	
Operating equipment	297	558	1,000	-	
Repairs & maintenance	-	-	-	1,000	
Total Expenditures	\$ 240,486	\$ 186,295	\$ 286,372	\$ 381,396	



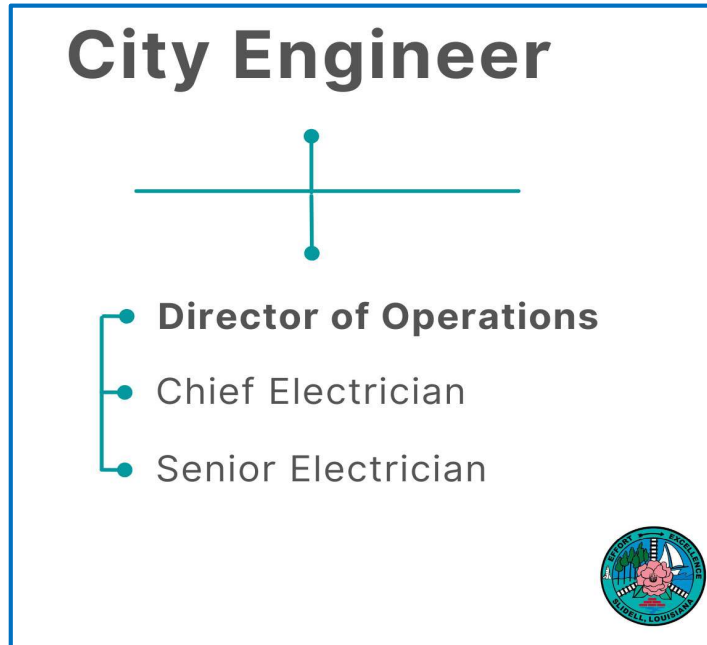
Budget Highlights:

The proposed 2027 budget includes a one-step increase totaling a 1.5% salary adjustment for all municipal employees. The City's retirement contribution will remain at 27.00%, along with an additional 3% City contribution toward employees' required pension contributions. Health insurance costs are projected to increase by approximately 10%. Contractual services increased by \$100,500 due to the implementation of a pilot program to outsource electrical work to improve service delivery and operational efficiency. This pilot program will assist the City in evaluating long-term service needs. No other significant variances noted.

Personnel Summary:	Actual 2024	Actual 2025	Budget 2026	Proposed 2027	Adopted 2027	Grade	Min	Mid	Max
Classified									
Chief Electrician	1	1	1	1		15	49,438	62,736	79,611
Senior Electrician	2	2	2	2		11	40,673	51,613	65,496
Total	3	3	3	3					

City of Slidell
2027 Proposed Budget
Sales Tax Fund - Electrical (continued)

Electrical Organizational Chart:



City of Slidell
2027 Proposed Budget
Sales Tax Fund - Parks and Recreation

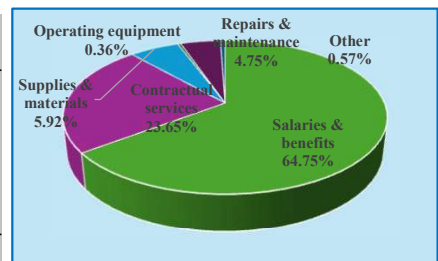
Department Description:

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 2025	Estimated 2026	Target 2027
<i>Strategic Planning: Housing</i>				
To maintain a clean city for all residents	Annual Keep Slidell Beautiful Litter Index Rating assessment	New measurement	New measurement	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	New measurement	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	90%	100%	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%
Fritchie Park Improvements	Percentage completed	25%	50%	75%
Dog Park Improvements	Percentage completed	50%	75%	100%
Landscape all City Buildings	Percentage completed	35%	50%	90%
Landscape Interstate on/off ramps leading to the city	Percentage completed	25%	50%	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
Lighting Possom Hollow, Ducksworth and Fritchie Fields	Percentage completed	25%	50%	75%
<i>Strategic Planning: Well-Managed Government</i>				
To maintain professional memberships:				
National Recreation and Park Association	Years maintained	7 years	8 years	9 years
Louisiana Recreation and Park Association	Years maintained	7 years	8 years	9 years
Keep Louisiana Beautiful	Years maintained	21 years	22 years	23 years
Keep America Beautiful	Years maintained	17 years	18 years	19 years
Tree City USA-Arbor Day Foundation	Years maintained	19 years	20 years	21 years

Expenditure Summary:	Actual 2024	Actual 2025	Budget 2026	Proposed 2027	Adopted 2027
Salaries & benefits	\$ 1,464,337	\$ 1,568,458	\$ 1,699,415	\$ 1,821,719	
Contractual services	678,685	571,452	702,725	665,450	
Supplies & materials	123,420	106,144	172,000	166,675	
Operating equipment	4,971	7,742	10,000	10,000	
Repairs & maintenance	94,719	97,255	116,560	133,560	
Other	16,600	12,600	16,000	16,000	
Total Expenditures	\$ 2,382,732	\$ 2,363,651	\$ 2,716,700	\$ 2,813,404	



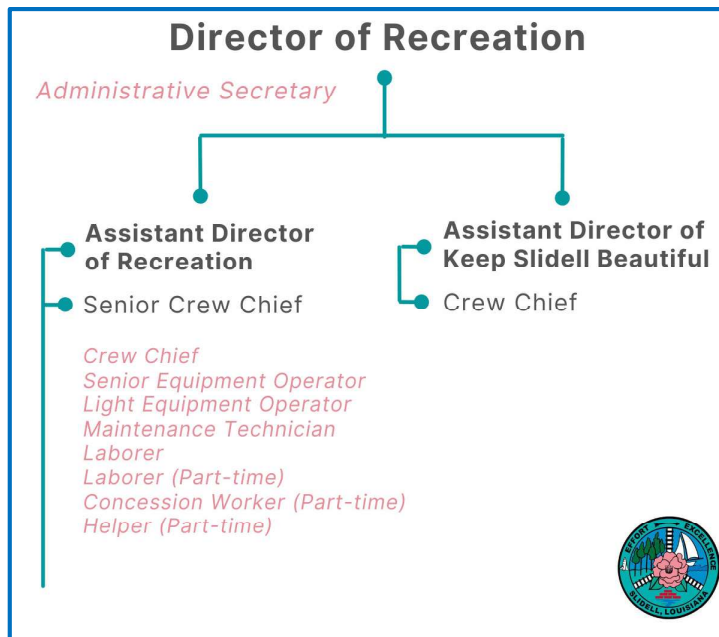
City of Slidell
2027 Proposed Budget
Sales Tax Fund - Recreation (continued)

Budget Highlights:

The proposed 2027 budget includes a one-step increase totaling a 1.5% salary adjustment for all municipal employees. The City's retirement contribution will remain at 27.00%, along with an additional 3% City contribution toward employees' required pension contributions. Health insurance costs are projected to increase by approximately 10%. Contractual services decreased by \$37,275, or 5.30%, primarily due to a reduction in right-of-way tree removal services. The City has included a 3% increase to the City's agreement with the Lakeside Swim Club to manage the Lionel J. Washington Community Pool at Possum Hollow Park. Supplies and materials decreased by \$5,325, or 3.10%, due to the establishment of a new account code for the purchase of playground mulch in the prior year; however, after a year of purchasing activity, the City has evaluated the need for funding and determined it is lower than originally anticipated. Repairs and maintenance increased by \$17,000, or 14.58%, due to the establishment of a new account code for repairs and maintenance at the dog park.

Personnel Summary:	Actual 2024	Actual 2025	Budget 2026	Proposed 2027	Adopted 2027	Grade	Min	Mid	Max
Unclassified									
Director of Recreation	1	1	1	1		87	79,484	95,381	111,278
Classified									
Assistant Director of Recreation	1	1	1	1		19	60,092	76,256	96,768
Assistant Director KSB	1	1	1	1		19	60,092	76,256	96,768
Senior Crew Chief	2	2	2	2		15	49,438	62,736	79,611
Crew Chief	3	3	3	3		11	40,673	51,613	65,496
Senior Equipment Operator	2	2	1	1		9	36,891	46,815	59,407
Secretary	1	1	1	1		5	30,351	38,515	48,874
Light Equipment Operator	5	5	5	5		4	28,905	36,681	46,547
Maintenance Technician	1	2	3	3		2	26,218	33,270	42,220
Laborer	1	1	1	1		1	24,970	31,686	40,209
Part-time									
Laborer	3	4	3	3		1	24,970	31,686	40,209
Concession Worker	2	2	2	2		N/A	N/A	N/A	N/A
Helper	-	-	1	1		N/A	N/A	N/A	N/A
Total	23	25	25	25					

Parks and Recreation Organizational Chart:



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

	<u>Actual 2024</u>	<u>Actual 2025</u>	<u>Budget 2026</u>	<u>Proposed 2027</u>
Revenues				
Ad valorem taxes	\$ 1,537,844	\$ 1,565,415	\$ -	\$ -
Sales tax	-	3,223,239	5,900,000	6,000,000
Intergovernmental revenues	1,348,731	1,005,283	1,069,281	1,074,281
Charges for services	205,733	369,744	199,690	62,500
Other revenues	375	72,510	-	-
Total revenues	<u>3,092,683</u>	<u>6,236,191</u>	<u>7,168,971</u>	<u>7,136,781</u>
Expenditures				
Police	11,740,800	12,267,911	15,192,757	15,684,842
Corrections	1,063,059	1,142,140	1,360,728	1,396,153
Regional training academy	306,169	322,355	405,275	414,087
Animal control	511,773	546,220	608,982	632,471
Capital Outlay	882,032	2,035,868	8,302,702	734,100
Total expenditures	<u>14,503,833</u>	<u>16,314,494</u>	<u>25,870,444</u>	<u>18,861,653</u>
Deficiency of revenues over expenditures	(11,411,150)	(10,078,303)	(18,701,473)	(11,724,872)
Other financing sources				
Transfer in	12,242,483	14,586,512	12,646,871	12,854,872
Transfer out	-	(397,977)	(1,090,000)	(1,130,000)
Total other financing sources	<u>12,242,483</u>	<u>14,188,535</u>	<u>11,556,871</u>	<u>11,724,872</u>
Net change in fund balance	831,333	4,110,232	(7,144,602)	-
Fund balance, beginning of year	7,365,312	8,196,645	12,306,877	5,162,275
Fund balance, end of year	<u>\$ 8,196,645</u>	<u>\$ 12,306,877</u>	<u>\$ 5,162,275</u>	<u>\$ 5,162,275</u>

City of Slidell
2027 Proposed 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.

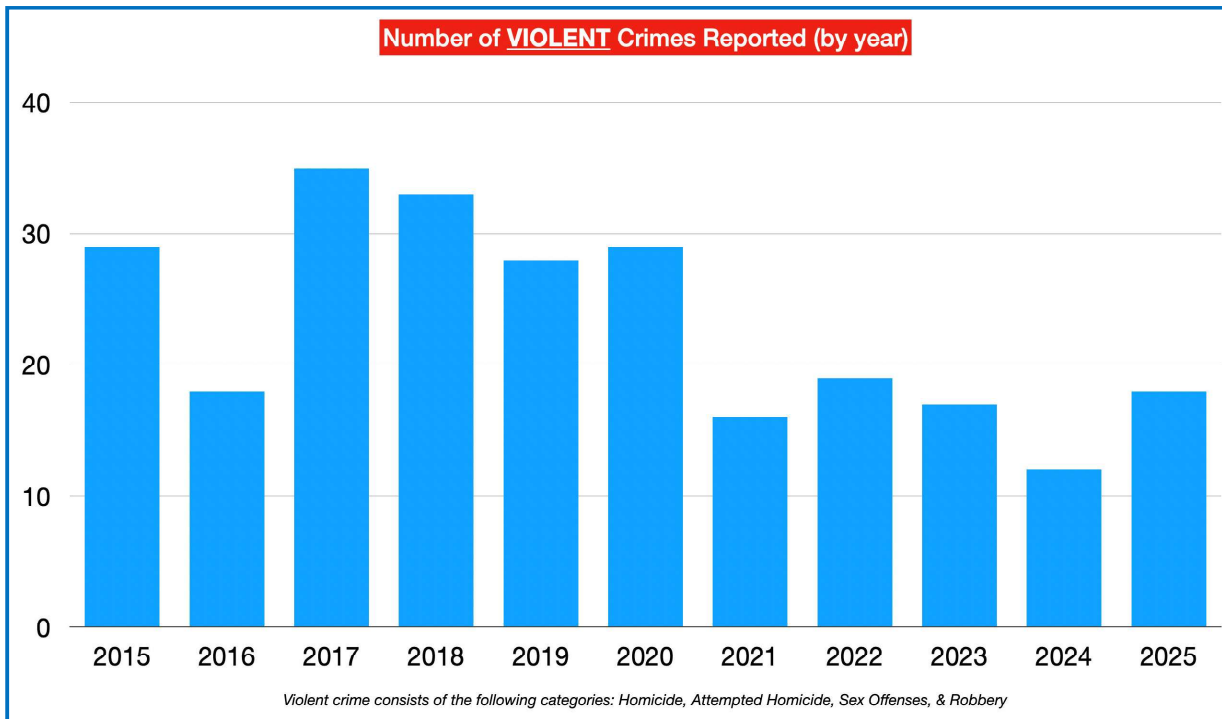
Performance Measure Highlights

Objective	Measures	Actual 2025	Estimated 2026	Target 2027
<i>Strategic Planning: Infrastructure</i>				
Design a new police headquarters	Percentage completed	50%	95%	100%
Build a new police headquarters	Percentage completed	0%	20%	50%
<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	100%	100%	<i>Information not available</i>
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	75%	80%	100%
Promote transparency and uniformity reporting of crime statistics	LIBRS/NIBRS crime reporting standards	100%	100%	<i>Information not available</i>
<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	100%	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	97.67%	>95%	>95%
	Number of 911 calls	24,157	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 2025 Crime Stats

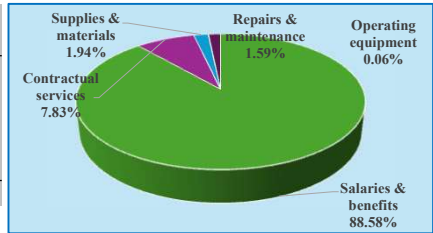
CRIME STATISTICS FOR 2025				
Edited: NAT, UNP, UNC, TRA, CAN Removed				
GROUP A OFFENSES				
	Incident	Sub Total	Group Total	Total
Crime Against Persons	Assault Offenses		119	
	Assault/Agg-Fir	4		
	Assault/Aggrava	11		
	Assault/Simple	13		
	Battery/2nd deg	4		
	Battery/Agg-Cut	3		
	Battery/Agg-Gun	0		
	Battery/Aggrava	3		
	Battery/Sexual	4		
	Battery/Simple	74		
	Battery/Police	3		
	Extortion / Blackmail		0	
	Homicide		6	
	Homicide Sho & Homicide Sho-At	4		
	Homicide	2		
	Human Trafficking		0	
	Kidnapping / Abduction		0	
	Sex Offenses		9	
	Rape/Aggravated	4		
	Rape/Simple	5		
Stalking		0		
TOTAL Crime Against Persons			134	

Crime Against Property	Arson		0
	Burglary		100
	Burglary/Agg-Pr	0	
	Burglary/Aggrav	1	
	Burglary/Bus-At	2	
	Burglary/Busine	9	
	Burglary/Res-At	5	
	Burglary/Reside	18	
	Burglary/Res-Pr	1	
	Burglary/Veh-At	6	
	Burglary/Vehicl	58	
	Counterfeiting		13
	False Information		8
	Forgery/Forged Presc/At		1
	Fraud		51
	Larceny / Theft		542
	Theft	179	
	Theft/Bicyc & Att	8	
	Theft/Identity	10	
	Theft/Shoplifti	345	
Theft/Shop-Prog	0		
Motor Vehicle Theft		55	
Theft/Veh-Attem	9		
Theft/Vehicle	37		
Theft/Ext-Veh	9		
Possession of Stolen Property		2	
Robbery		8	
Robbery/Armed & Armed-Gun	4		
Robbery/Simple	4		
TOTAL Crime Against Property			780
Crimes Against Society	Cruelty to Juveniles		9
	Drug / Narcotic Offenses		454
	Weapon Law Violations		16
	TOTAL Crime Against Society		



**City of Slidell
2027 Proposed Budget
Public Safety Fund - Police (continued)**

Expenditure Summary:	Actual 2024	Actual 2025	Budget 2026	Proposed 2027	Adopted 2027
Salaries & benefits	\$ 10,394,254	\$ 11,086,727	\$ 13,481,737	\$ 13,893,124	
Contractual services	784,274	717,146	1,126,320	1,227,718	
Supplies & materials	308,544	246,062	304,000	304,000	
Operating equipment	24,493	8,106	10,000	10,000	
Repairs & maintenance	229,235	209,870	270,700	250,000	
Total Expenditures	\$ 11,740,800	\$ 12,267,911	\$ 15,192,757	\$ 15,684,842	



Budget Highlights:

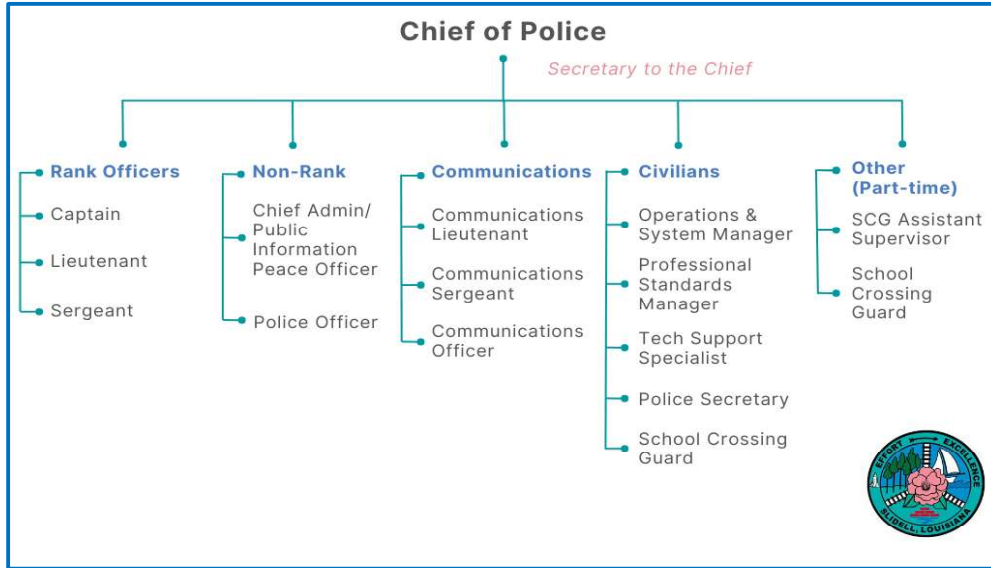
The proposed 2027 budget includes a one-step salary adjustment totaling 1.5% for all public safety employees. The Municipal Police Employees' Retirement System contribution rate has decreased by 4.125%, from 33.475% to 29.350% for fiscal year 2027. Additionally, the Police Department has elected to increase the City's contribution toward the employee portion of the pension obligation from 3.00% to 4.00%. Health insurance costs are projected to increase by approximately 10%. To support operational needs, the Police Department will add an Administrative Secretary position to strengthen administrative functions. The Department has eliminated two unfilled school crossing guard positions in order to increase the hourly rate for remaining positions and remain competitive with surrounding areas. Contractual services have increased by \$101,398, or 9%, primarily due to the addition of two software programs: Flock cameras and E-Ticket Pulse. Flock cameras were previously funded through the Stonegarden Grant; however, the City will assume these costs in the current fiscal year. E-Ticket Pulse provides real-time data and reporting on citation activity, improving accountability, operational efficiency, and data-driven decision-making within law enforcement. In addition, the City has proposed a 20% increase in property insurance costs. No other significant variances are noted.

**City of Slidell
2027 Proposed Budget
Public Safety Fund - Police (continued)**

<i>Personnel Summary:</i>	Actual 2024	Actual 2025	Budget 2026	Proposed 2027	Adopted 2027	Min	Mid	Max
Elected								
Chief of Police	1	1	1	1		N/A	N/A	N/A
Rank Officers								
Captain	4	4	4	4		75,000	93,767	117,231
Lieutenant	6	6	6	6		66,000	82,515	103,163
Sergeant	10	10	11	11		58,000	72,513	90,659
Total Rank Officers	20	20	21	21				
Non-Rank Officers								
Chief Administrative / Public Information Peace Office	1	1	1	1		83,873	104,860	131,099
Police Officer	-	-	59	59		50,000	62,512	78,154
Police Officer 1st Class	9	9	-	-				
Police Officer 1st Class SRO	8	8	-	-				
Police Officer 2nd Class	15	14	-	-				
Police Officer 3rd Class	25	25	-	-				
Total Non-Rank Officers	58	57	60	60				
Communication Officers								
Communications Lieutenant	1	1	1	1		51,000	63,762	79,717
Communications Sergeant	2	2	2	2		46,000	57,511	71,902
Communication Officer	-	-	9	9		41,500	51,885	64,868
Communication Officer I	3	3	-	-				
Communication Officer II	1	-	-	-				
Communication Officer III	1	1	-	-				
Total Communication Officers	8	7	12	12				
Civilians								
Ops & System Manager	1	1	1	1		66,000	82,515	103,163
Administrative Secretary	1	1	1	2		42,000	52,510	65,649
Tech Support Specialist	1	1	1	1		45,000	56,260	70,339
Secretary to Chief	1	1	1	1		45,500	56,886	71,120
Crime Scene Evidence Tech	1	1	-	-				
Police Secretary	2	2	3	3		33,750	42,195	52,754
School Crossing Guard Supervisor	1	1	1	1		32,000	40,007	50,019
Police Clerk	1	1	-	-		27,500	34,381	42,985
Total Civilians	9	9	8	9				
Part-time								
Police Officer	-	-	-	-		N/A	N/A	N/A
SCG Asst Supervisor	-	-	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	15	13		N/A	N/A	N/A
Total Part-time	14	14	16	14				
Total	110	108	118	117				

City of Slidell
2027 Proposed Budget
Public Safety Fund - Police (continued)

Police Organizational Chart:



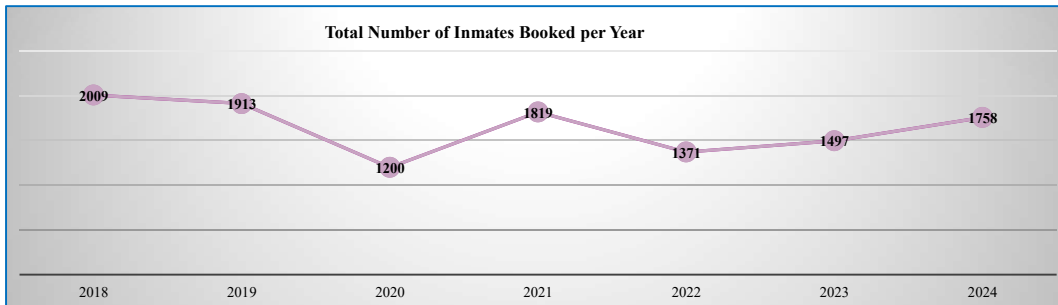
**City of Slidell
2027 Proposed Budget
Public Safety Fund - Corrections**

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.

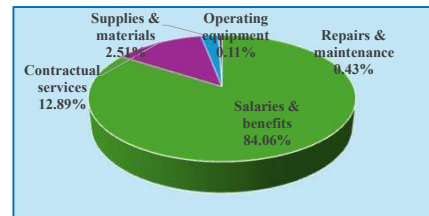
Performance Measure Highlights

Objective	Measures	Actual 2025	Estimated 2026	Target 2027
<i>Strategic Planning: Transportation and Infrastructure</i>				
Design a new jail	Percentage completed	50%	95%	100%
Build a new jail	Percentage completed	0%	20%	50%
<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	6	7	8



Expenditure Summary:

	Actual 2024	Actual 2025	Budget 2026	Proposed 2027	Adopted 2027
Salaries & benefits	\$ 886,018	\$ 955,469	\$ 1,167,628	\$ 1,173,653	
Contractual services	140,173	156,770	150,600	180,000	
Supplies & materials	30,227	25,552	35,000	35,000	
Operating equipment	-	463	1,500	1,500	
Repairs & maintenance	6,641	3,886	6,000	6,000	
Total Expenditures	\$ 1,063,059	\$ 1,142,140	\$ 1,360,728	\$ 1,396,153	



Budget Highlights:

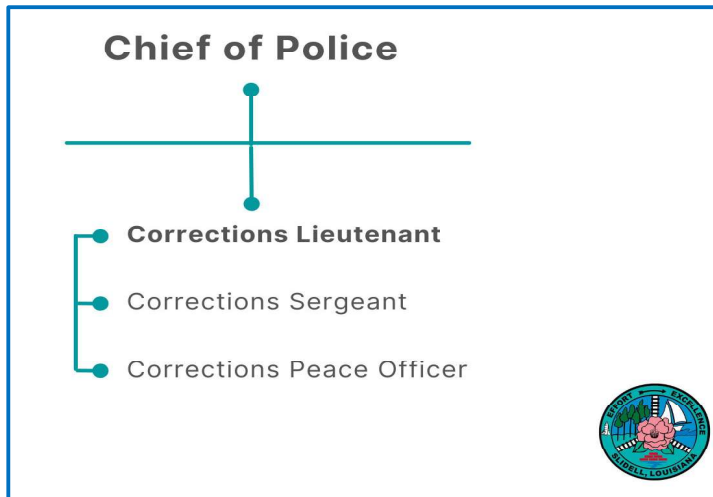
The proposed 2027 budget includes a one-step salary adjustment totaling 1.5% for all public safety employees. The Municipal Police Employees' Retirement System contribution rate has decreased by 4.125%, from 33.475% to 29.350% for fiscal year 2027. Additionally, the Police Department has elected to increase the City's contribution toward the employee portion of the pension obligation from 3.00% to 4.00%. Health insurance costs are projected to increase by approximately 10%. Contractual services have increased by \$29,400, or 19.52%, primarily due to higher estimated costs for inmate medical care and food services. No other significant variances noted.

Personnel Summary:

	Actual 2024	Actual 2025	Budget 2026	Proposed 2027	Adopted 2027	Min	Mid	Max
Classified								
Corrections Lieutenant	1	1	1	1		51,000	63,762	79,717
Corrections Sergeant	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	3	3	-	-				
Correction Peace Officer II	2	1	-	-				
Correction Peace Officer III	3	1	-	-				
Total	10	7	12	12				

City of Slidell
2027 Proposed Budget
Public Safety Fund - Corrections (continued)

Corrections Organizational Chart:



City of Slidell
2027 Proposed 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.

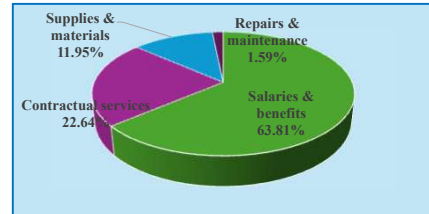
Performance Measure Highlights
Objective

Objective	Measures	Actual 2025	Estimated 2026	Target 2027
<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	253	250	250
	Total number of training hours	12,051	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	53	55	55

Expenditure Summary:	Actual 2024	Actual 2025	Budget 2026	Proposed 2027	Adopted 2027
Salaries & benefits	\$ 194,854	\$ 217,848	\$ 256,105	\$ 264,237	
Contractual services	68,307	73,797	93,070	93,750	
Supplies & materials	39,296	28,500	49,500	49,500	
Operating equipment	-	-	-	-	
Repairs & maintenance	3,712	2,210	6,600	6,600	
Total Expenditures	\$ 306,169	\$ 322,355	\$ 405,275	\$ 414,087	



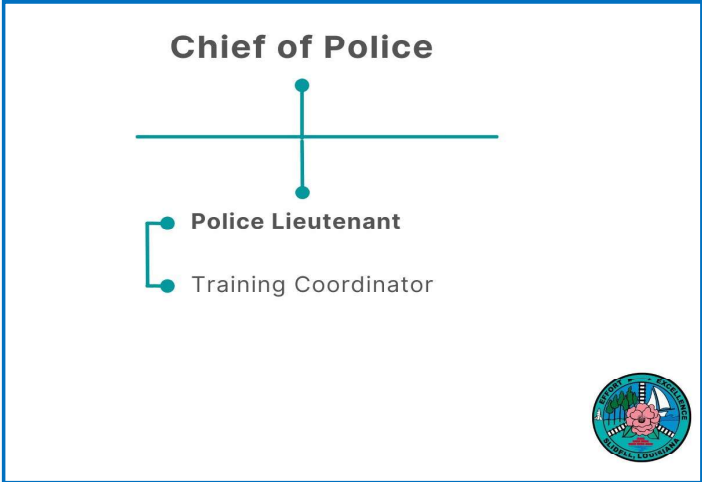
Budget Highlights:

The proposed 2027 budget includes a one-step salary adjustment totaling 1.5% for all public safety employees. The Municipal Police Employees' Retirement System contribution rate has decreased by 4.125%, from 33.475% to 29.350% for fiscal year 2027. Additionally, the Police Department has elected to increase the City's contribution toward the employee portion of the pension obligation from 3.00% to 4.00%. Health insurance costs are projected to increase by approximately 10%. No other significant variances noted.

Personnel Summary:	Actual 2024	Actual 2025	Budget 2026	Proposed 2027	Adopted 2027	Min	Mid	Max
Classified								
Police Lieutenant	1	1	1	1		66,000	82,515	103,163
Training Coordinator	1	1	1	1		35,500	44,383	55,489
Total	2	2	2	2				

City of Slidell
2027 Proposed Budget
Public Safety Fund - Regional Training Academy (continued)

Regional Training Academy Organizational Chart:



**City of Slidell
2027 Proposed Budget
Public Safety Fund - Animal Control**

Department Description:

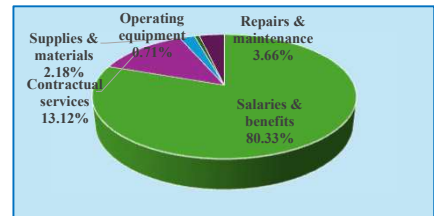
The Slidell Police Department’s Animal Control’s mission is to balance the health, safety, and welfare of the people and animals by: protecting the rights of people from the dangers and nuisances caused by uncontrolled animals, insuring the protection of animals from mistreatment, and promoting and motivating 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 2025	Estimated 2026	Target 2027
<i>Strategic Planning: Public Health and Safety</i>				
Promote the neutering cat program	Number of cats neutered	172	200	250
To enhance animal care and control services to the public. Intakes:				
	Owner Surrender	143	130	120
	Returned Animals	60	50	50
	Seized / SAC Custody	44	30	30
	Stray	586	550	550
	Transferred in from another shelter	3	1	1
	Total Intakes:	926	900	900
To increase the live release rate:				
	Number of animals adopted by the public	446	500	550
	Number of animals transferred to adoption agencies/organizations	36	40	40
	Number of animals redeemed by their owners	139	160	170

Expenditure Summary:

	Actual 2024	Actual 2025	Budget 2026	Proposed 2027	Adopted 2027
Salaries & benefits	\$ 407,133	\$ 445,147	\$ 487,042	\$ 508,051	
Contractual services	68,492	70,074	80,490	82,970	
Supplies & materials	12,635	10,442	13,800	13,800	
Operating equipment	7,386	3,154	4,500	4,500	
Repairs & maintenance	16,127	17,403	23,150	23,150	
Total Expenditures	\$ 511,773	\$ 546,220	\$ 608,982	\$ 632,471	



Budget Highlights:

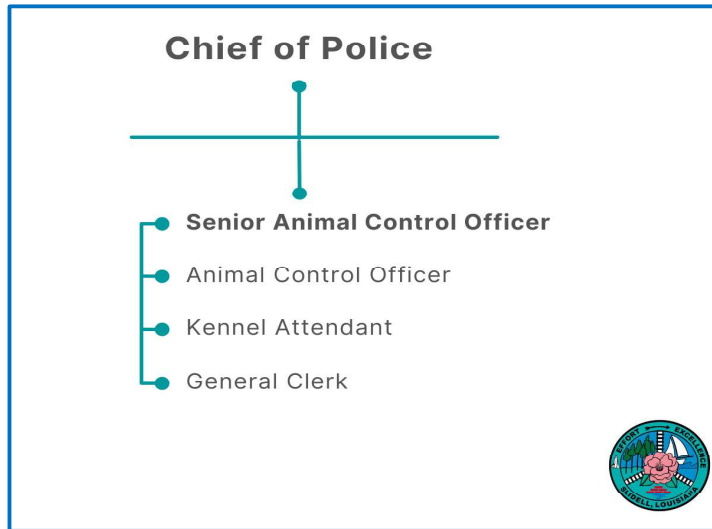
The proposed 2027 budget includes a one-step salary adjustment totaling 1.5% for all public safety employees. The Municipal Police Employees’ Retirement System contribution rate has decreased by 4.125%, from 33.475% to 29.350% for fiscal year 2027. Additionally, the Police Department has elected to increase the City’s contribution toward the employee portion of the pension obligation from 3.00% to 4.00%. Health insurance costs are projected to increase by approximately 10%. Contractual services increased by \$2,480 or 3.08% due to an estimated average increase to other insurances. No other significant variances noted.

Personnel Summary:

	Actual 2024	Actual 2025	Budget 2026	Proposed 2027	Adopted 2027	Min	Mid	Max
Classified								
Senior Animal Control Officer	1	1	1	1		33,750	42,195	52,754
Animal Control Officer	-	-	-	3		31,500	39,382	49,237
Animal Control Officer II	3	3	3	-				
Kennel Technician	2	2	2	2		27,500	34,381	42,985
General Clerk	1	1	1	1		27,500	34,381	42,985
Total	7	7	7	7				

City of Slidell
2027 Proposed Budget
Public Safety Fund - Animal Control (continued)

Animal Control Organizational Chart:



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

	<u>Actual 2024</u>	<u>Actual 2025</u>	<u>Budget 2026</u>	<u>Proposed 2027</u>
Revenues				
Charges for services	\$ 1,081,006	\$ 1,094,056	\$ 742,500	\$ -
Other revenues	-	2,200	-	-
Total revenues	<u>1,081,006</u>	<u>1,096,256</u>	<u>742,500</u>	<u>-</u>
Expenditures				
Salaries and benefits	233,020	226,602	288,842	-
Contractual services	774,268	835,989	987,720	-
Supplies and materials	15,881	11,723	19,500	-
Operating equipment	11,034	7,698	12,000	-
Repairs & maintenance	113,125	127,873	138,545	-
Capital Outlay	-	-	165,570	-
Total expenditures	<u>1,147,328</u>	<u>1,209,885</u>	<u>1,612,177</u>	<u>-</u>
Deficiency of revenues over expenditures	(66,322)	(113,629)	(869,677)	-
Other financing sources (uses)				
Transfer in	213,678	310,030	277,775	-
Transfer out	-	(44,000)	(97,665)	-
Total other financing sources (uses)	<u>213,678</u>	<u>266,030</u>	<u>180,110</u>	<u>-</u>
Net change in fund balance	147,356	152,401	(689,567)	-
Fund balance, beginning of year	1,947,832	2,095,188	2,247,589	1,558,022
Fund balance, end of year	<u>\$ 2,095,188</u>	<u>\$ 2,247,589</u>	<u>\$ 1,558,022</u>	<u>\$ 1,558,022</u>

* *Building is pending sale at the time of the 2027 Proposed Budget.*

**City of Slidell
2027 Proposed Budget
Slidell Business Campus Fund**

The Slidell Business Campus is currently in the process of being sold; therefore, no expenditures are included in the 2027 budget. Should circumstances change, the City will make the necessary budget adjustments as appropriate.

Expenditure Summary:	Actual 2024	Actual 2025	Budget 2026	Proposed 2027	Adopted 2027
Salaries & benefits	\$ 233,019	\$ 226,602	\$ 288,842	\$ -	
Contractual services	774,268	835,989	987,720	-	
Supplies & materials	15,881	11,723	19,500	-	
Operating equipment	11,034	7,698	12,000	-	
Repairs & maintenance	113,125	127,873	138,545	-	
Total Expenditures	\$ 1,147,327	\$ 1,209,885	\$ 1,446,607	\$ -	

Budget Highlights:

It should be noted that no employees are currently assigned to this fund, and there are no anticipated revenues or expenditures, as the City expects the building to be sold prior to July 1, 2027.

Personnel Summary:	Actual 2024	Actual 2025	Budget 2026	Proposed 2027	Adopted 2027	Grade	Min	Mid	Max
Classified									
Facilities Manager	1	1	1	-		16	51,910	65,873	83,592
Senior Facilities Maintenance Engineer	-	-	1	-		10	38,736	49,155	62,378
Facilities Maintenance Engineer	1	1	1	-		7	33,462	42,462	53,884
Light Equipment Operator	1	1	-	-		4	28,905	36,681	46,547
Total	3	3	3	-					

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

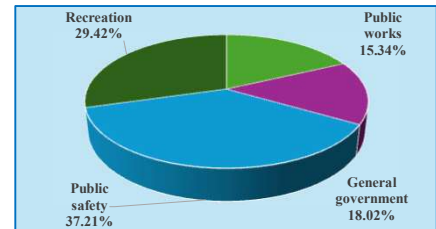
	<u>Actual 2024</u>	<u>Actual 2025</u>	<u>Budget 2026</u>	<u>Proposed 2027</u>
Revenues				
Intergovernmental revenues	\$ 4,026,425	\$ 8,743,065	\$ 22,949,138	\$ 250,910
Contributions	98,224	99,181	503,607	527,973
Total revenues	<u>4,124,649</u>	<u>8,842,246</u>	<u>23,452,745</u>	<u>778,883</u>
Expenditures				
General government	2,376,653	4,719,908	8,761,687	140,384
Public works	1,377	306,528	13,489,384	119,491
Public safety	204,327	323,106	532,900	289,856
Recreation	81,351	98,495	668,774	229,152
Capital Outlay	3,645,351	869,470	-	-
Total expenditures	<u>6,309,059</u>	<u>6,317,507</u>	<u>23,452,745</u>	<u>778,883</u>
Excess (deficiency) of revenues over expenditures	(2,184,410)	2,524,739	-	-
Other financing sources (uses)				
Transfer out	(61,245)	(72,366)	-	-
Total other financing sources (uses)	<u>(61,245)</u>	<u>(72,366)</u>	<u>-</u>	<u>-</u>
Net change in fund balance	(2,245,655)	2,452,373	-	-
Fund balance, beginning of year	<u>(1,641,824)</u>	<u>(3,887,479)</u>	<u>(1,435,106)</u>	<u>(1,435,106)</u>
Fund balance, end of year	<u>\$ (3,887,479)</u>	<u>\$ (1,435,106)</u>	<u>\$ (1,435,106)</u>	<u>\$ (1,435,106)</u>

**City of Slidell
2027 Proposed 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 and Reconnecting Communities and Neighborhoods Grant Program, State Grants, Hazard Mitigation Grant Program - Home Elevation Program, LADOTD, Water Sector Program, numerous Police overtime grants, FHWA and other miscellaneous grants received from federal and state governments.

Expenditure Summary:	Actual 2024	Actual 2025	Budget 2026	Proposed 2027	Adopted 2027
General government	\$ 2,376,653	\$ 4,719,908	\$ 8,761,687	\$ 140,384	
Public works	1,377	306,528	13,489,384	119,491	
Public safety	204,327	323,106	532,900	289,856	
Recreation	81,351	98,495	668,774	229,152	
Sewer	-	-	-	-	
Capital outlay	3,645,351	869,470	-	-	
Total Expenditures	\$ 6,309,059	\$ 6,317,507	\$ 23,452,745	\$ 778,883	



Grants

Police Louisiana Highway Safety Commission - Overtime

Project - Overtime	Total Cost	\$ 170,000	Grant \$ 170,000	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 Justice - Drug Enforcement Administration Task Force - Overtime

Project - Overtime	Total Cost	\$ 10,000	Grant \$ 10,000	City Match	-
The DEA's task force is designed to disrupt the illicit drug traffic in the New Orleans area by immobilizing targeted violators and trafficking organizations; gather and report intelligence data relating in narcotics and dangerous drugs; and conduct undercover operations. The grant reimburses officer overtime hours worked on task force.					
Funding Source:	100% Federal				
Future Maintenance Cost:	None				

U.S. Department of Homeland Security - Operation Stonegarden

Project - Operation Stonegarden	Total Cost	\$ 49,275	Grant \$ 49,275	City Match	\$ -
This grant is a pass through from St. Tammany Parish Sheriff's Office to prevent terrorism and other catastrophic events and to prepare the Nation for the threats and hazards that pose the greatest risk to the security of the United States. The Police department receives reimbursement of officer overtime hours worked on homeland security and to purchase cameras monitoring points of ingress and egress to provide operations and tactical intelligence.					
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	\$ 21,635	Grant \$ 21,635	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				

Roll Over Grants from Prior Years

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
2027 Proposed Budget
Grants and Contributions Fund (continued)

Roll Over Grants from Prior Years (continued)

U.S. Treasury - Coronavirus State Fiscal Recovery Fund Water Sector Program Phase 1

Project - WWTP	Total Cost	\$ 3,970,642	Grant	\$ 3,151,303	City Match	\$ 819,339
This cooperative endeavor agreement between the State of Louisiana, Division of Administration and the City of Slidell to perform upgrades at the Terrace Avenue Wastewater Treatment plant which includes a wet weather flow equalization tank facility and new aeration blowers.						
Funding Source:	79% Federal 21% Local					
Future Maintenance Cost:	None					

State of Louisiana Division of Administration - Water Sector Program Phase 2

Project - Town Center Water Well & I-10 Crossing	Total Cost	\$ 5,247,450	Grant	\$ 3,620,740	City Match	\$ 1,626,710
This cooperative endeavor agreement between the State of Louisiana, Division of Administration and the City of Slidell is to construct a new water well and improvements to the distribution system in the Town Center Area. The project will include approximately 1,250 LF of 12" Water Main from the well site to the existing water main in Town Center Boulevard and 500 LF of 12" Water Main crossing at I-10. Additionally, the project will also include a new Town Center Water Well. The improvements will address existing fire suppression deficiencies and future water supply needs in the Town Center and MRO areas of the City.						
Funding Source:	69% State 31% 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
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
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	\$ -
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 2026.						
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
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					

Federal Asset Forfeiture Funds

Project - BearCat	Total Cost	\$ 345,385	Grant	\$ 525,250	City Match	\$ -
The Federal Asset Forfeiture Funds are being used to purchase a Lenco BearCat G3. The Lenco BearCat is a wheeled SWAT vehicle designed for military and law enforcement use. They offer proven protection in dangerous scenarios, including active shooter, barricaded suspects, response and rescue and high risk warrants.						
Funding Source:	100% Federal					
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
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
2027 Proposed Budget
Grants and Contributions Fund (continued)**

Roll Over Grants from Prior Years (continued)

Tammany Trace to Heritage Park

Project - Tammany Trace to Heritage Park	Total Cost	\$ 1,744,520	Grant	\$ 1,144,520	City Match	\$ 600,000
This is a cooperative endeavor agreement between St. Tammany Parish and the City of Slidell to coordinate construction and save costs by utilizing shared contractors for						
Funding Source:	66% Parish, 34% Local					
Future Maintenance Cost:	To be determined					

Department of Transportation and Development - DOTD - Gause Sidewalks Phase II - In Design

Project - Gause Sidewalks Phase II	Total Cost	\$ 1,767,006	Grant	\$ 1,320,493	City Match	\$ 446,513
This grant is passed through the Louisiana DOTD under federal aid project H.015889 to complete the sidewalk network on both sides of Gause from 14th Street to Lindberg Extension by repairing existing sidewalk, construction new sidewalk and constructing curb ramps. The City match includes 20% of construction and 100% of design.						
Funding Source:	80% Federal, 20% Local - construction & 100% Local - design					
Future Maintenance Cost:	To be determined					

Department of Transportation and Development -Lakewood Drive Rehabilitation - In Design

Project - Lakewood Drive	Total Cost	\$ 3,857,668	Grant	\$ 2,935,076	City Match	\$ 922,592
This grant is passed through the Louisiana DOTD under federal aid project H.015886 to replace damaged concrete panels and crease a shared use path on Lakewood Drive from Gause Blvd to Fremaux Ave. The City match includes 20% of construction and 100% of design.						
Funding Source:	80% Federal, 20% Local - construction & 100% Local - design					
Future Maintenance Cost:	To be determined					

Department of Transportation and Development - Sergeant Alfred @ Cleveland Rehabilitation

Project - Sergeant Alfred @ Cleveland	Total Cost	\$ 574,980	Grant	\$ 417,744	City Match	\$ 157,236
This grant is passed through the Louisiana DOTD under federal aid project H.014737 to remove and replace the existing signals at Sergeant Alfred Drive and Cleveland Avenue and to upgrade adjacent sidewalks and crosswalks to meet current ADA standards. The City match includes 20% of construction and 100% of design.						
Funding Source:	80% Federal, 20% Local - construction & 100% Local - design					
Future Maintenance Cost:	To be determined					

Department of Transportation and Development - Spartan Dr. shared use path - In Design

Project - Spartan Dr. Shared Use Path	Total Cost	\$ 1,599,300	Grant	\$ 1,127,984	City Match	\$ 471,316
This grant is passed through the Louisiana DOTD under federal aid project H.011799 to construct approximately 5460 linear feet of shared use path along Spartan Drive between Pontchartrain Drive (US 11)and Fritchie Park in Slidell and related work. The City match includes 20% of construction and 100% of design.						
Funding Source:	80% Federal, 20% Local - construction & 100% Local - design					
Future Maintenance Cost:	To be determined					

Department of Transportation and Development - Slidell Traffic Signal Upgrades - In Design

Project - Slidell Traffic Signal Upgrades	Total Cost	\$ 1,792,800	Grant	\$ 1,332,000	City Match	\$ 460,800
This grant is passed through the Louisiana DOTD under federal aid project H.016523 to replace existing traffic signal system with new fully actuated traffic signal equipment, brining equipment up to current DOTD standards at teh following intersections: Northshore Blvd @ North Shore Square (north mall entrance), Northshore Blvd @ Home Depot & Connector Rd/Taco Bell, Northshore Blvd @ North Shore Square (south mall entrance), Tyler Dr @ Natchez Dr, Robert Blvd @ Audubon Dr, Robert						
Funding Source:	80% Federal, 20% Local - construction & 100% Local - design					
Future Maintenance Cost:	To be determined					

Department of Transportation and Development - 7th St. Roadway Improvements - In Design

Project - 7th St. Roadway Improvements	Total Cost	\$ 1,615,349	Grant	\$ 1,144,000	City Match	\$ 471,349
This grant is passed through the Louisiana DOTD under federal aid project H.015887 to mill, patch and overlay 7th Street from US 190 B (Fremaux Avenue) to US 190 (Gause Blvd). The City match includes 20% of construction and 100% of design.						
Funding Source:	80% Federal, 20% Local - construction & 100% Local - design					
Future Maintenance Cost:	To be determined					

Department of Transportation and Development - US 11 @ Spartan Drive - In Design

Project - US 11 @ Spartan Drive	Total Cost	\$ 7,550,997	Grant	\$ 5,711,484	City Match	\$ 1,839,513
This grant is passed through the Louisiana DOTD under federal aid project H.014374 to construct a roundabout at the intersection of US 11 and Spartan Dr. The City match includes 20% of construction and 100% of design.						
Funding Source:	80% Federal, 20% Local - construction & 100% Local - design					
Future Maintenance Cost:	To be determined					

City of Slidell
2027 Proposed 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	102,789	Donation - CB Radio System	3
Police Marksmanship Team	11	Donation Clean & Rebuild Commu	11,190
Heritage Park Improvements	350	Municipal Association	1,105
Main Street Donations	47	Concessions	116,522
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	3,467	Target - Crime Prevention	600
Invest Slidell	268	Cop Camp	6,513
Adult Softball League	9,527	OldeTowne Survey Postage	4
Recreation	33,575	Slidell Mural Project Fund	50
Men's Softball League	13	Greenwood Cemetery Donation	1,334
Cultural Affairs	6,671	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	3,847	L Washington Pool	16,000
Police Relief Fund	1,204	Donation Public Arts Projects	1,580
Police Employee Relief Fund	1,890	Animal Shelter Donations	8,156
			<u>\$ 527,973</u>

Budget Highlights:

Total expenditures have decreased by \$22,673,862 or 96.68%. 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 2 open applications 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 2027. 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 water sector phase 1 and 2.

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

	<u>Actual 2024</u>	<u>Actual 2025</u>	<u>Budget 2026</u>	<u>Proposed 2027</u>
Revenues				
Intergovernmental revenues	\$ 695,020	\$ 839,318	\$ 17,511,556	\$ 175,000
Total revenues	<u>695,020</u>	<u>839,318</u>	<u>17,511,556</u>	<u>175,000</u>
Expenditures				
Salaries and benefits	27,405	27,877	40,000	-
Capital Outlay	236,757	966,207	17,783,125	175,000
Total expenditures	<u>264,162</u>	<u>994,084</u>	<u>17,823,125</u>	<u>175,000</u>
Net change in fund balance	430,858	(154,766)	(311,569)	-
Fund balance, beginning of year	(441,016)	(10,158)	(164,924)	(476,493)
Fund balance, end of year	<u>\$ (10,158)</u>	<u>\$ (164,924)</u>	<u>\$ (476,493)</u>	<u>\$ (476,493)</u>

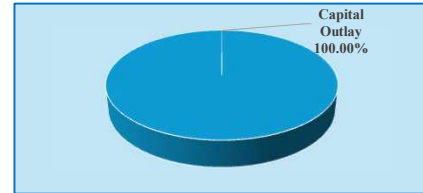
**City of Slidell
2027 Proposed Budget
Community Development Block Grant Fund**

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 2024	Actual 2025	Budget 2026	Proposed 2027	Adopted 2027
Salaries & benefits	\$ 27,405	\$ 27,877	\$ 40,000	\$ -	
Contractual services	-	-	-	-	
Capital Outlay	236,757	966,207	17,783,125	175,000	
Total Expenditures	\$ 264,162	\$ 994,084	\$ 17,823,125	\$ 175,000	\$ -



Personnel Summary:

	Actual 2024	Actual 2025	Budget 2026	Proposed 2027	Adopted 2027	Grade	Min	Mid	Max
Part-time									
CDBG administrator	1	1	1	-	-	N/A	N/A	N/A	N/A
Total	1	1	1	-	-				

Projects

Duckworth Park Improvements

Grant \$ 175,000

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 estimated 2026 allocation. This project will be included with CDBG allocations from fiscal years 2022 through 2025.

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 \$ 363,161

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 2024 and 2025.

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
2027 Proposed 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 decreased by \$17,648,124, as the only funding included for 2027 is the current year allocation of Community Development Block Grant (CDBG) funding for Ducksworth Park Improvements. The City has also determined to move CDBG administration to the Grants Administrator. Capital projects from prior years that have not yet been completed will roll over into fiscal year 2027. The City will continue to pursue additional funding through the CDBG program. For more information on specific projects, see the Capital Outlay section of this budget document.

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

	<u>Actual 2024</u>	<u>Actual 2025</u>	<u>Budget 2026</u>	<u>Proposed 2027</u>
Revenues				
Intergovernmental revenues	\$ 3,338,033	\$ 605,888	\$ 651,877	\$ -
Other revenues	11,408	5,276	-	-
Total revenues	<u>3,349,441</u>	<u>611,164</u>	<u>651,877</u>	<u>-</u>
Expenditures				
General government	38,310	-	-	-
Capital Outlay	-	-	651,877	-
Total expenditures	<u>38,310</u>	<u>-</u>	<u>651,877</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	3,311,131	611,164	-	-
Other financing sources (uses)				
Transfer out	(3,299,723)	(605,888)	-	-
Total other financing sources (uses)	<u>(3,299,723)</u>	<u>(605,888)</u>	<u>-</u>	<u>-</u>
Net change in fund balance	11,408	5,276	-	-
Fund balance, beginning of year	9,832	21,240	26,516	26,516
Fund balance, end of year	<u>\$ 21,240</u>	<u>\$ 26,516</u>	<u>\$ 26,516</u>	<u>\$ 26,516</u>

**City of Slidell
2027 Proposed 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 2024	Actual 2025	Budget 2026	Proposed 2027	Adopted 2027
General government	\$ 38,310	\$ -	\$ -	\$ -	
Capital Outlay	-	-	651,877	-	
Total Expenditures	\$ 38,310	\$ -	\$ 651,877	\$ -	

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 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

Budget Highlights:

The City had allocated all the ARP funding during fiscal year 2023. Police vehicles have been ordered and expected to arrive by the end of June 2026. The sewer lift station upgrades are on track for completion by the end of fiscal year 2026. All unspent capital expenditures will roll into fiscal year 2027. 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 2024</u>	<u>Actual 2025</u>	<u>Budget 2026</u>	<u>Proposed 2027</u>
Revenues				
Intergovernmental revenues	\$ 338,999	\$ 194,438	\$ -	\$ -
Total revenues	338,999	194,438	-	-
Expenditures				
General government	-	-	-	-
Total expenditures	-	-	-	-
Net change in fund balance	338,999	194,438	-	-
Fund balance, beginning of year	3,826,349	4,165,348	4,359,786	4,359,786
Fund balance, end of year	<u>\$ 4,165,348</u>	<u>\$ 4,359,786</u>	<u>\$ 4,359,786</u>	<u>\$ 4,359,786</u>

**City of Slidell
2027 Proposed Budget
Katrina Fund**

Department Description:

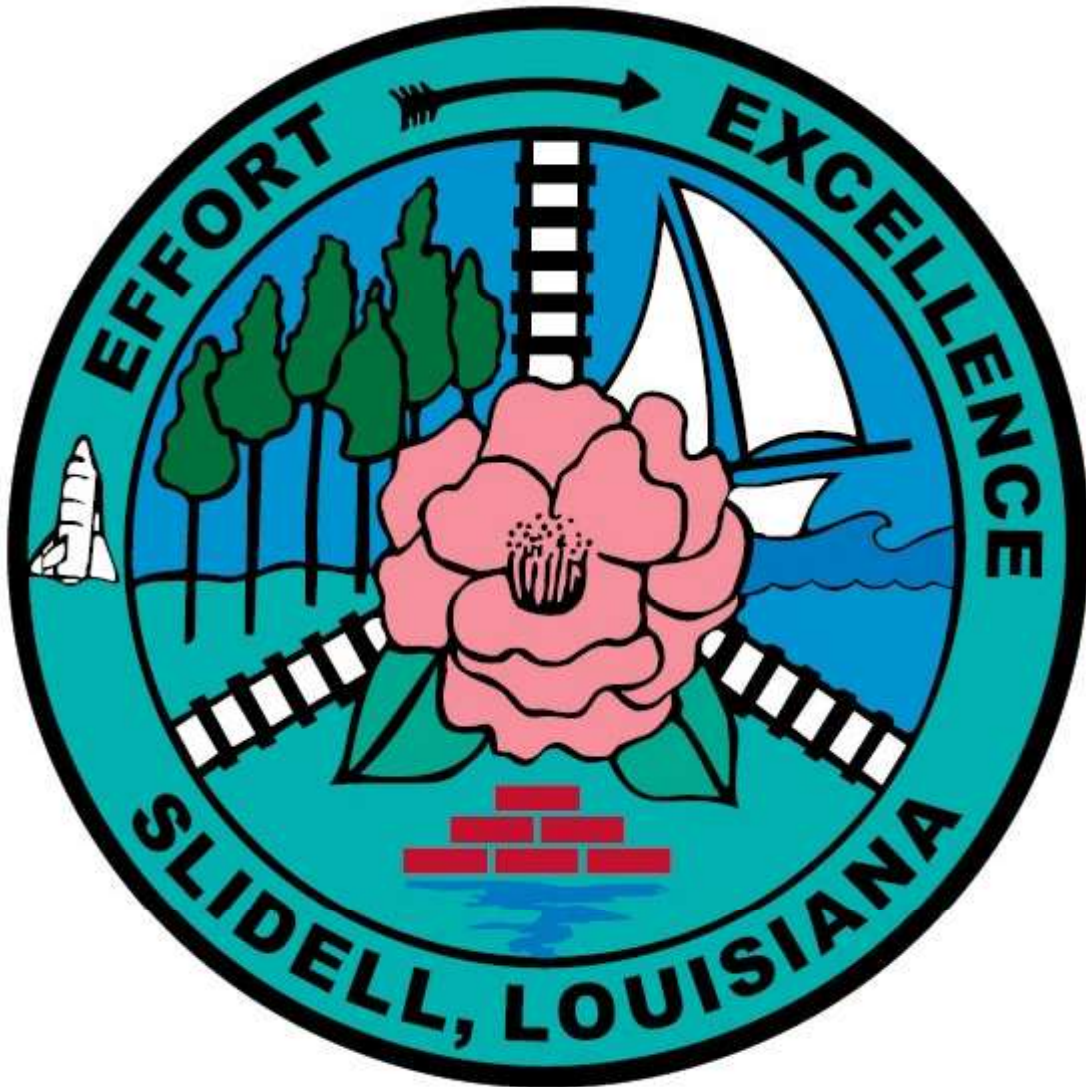
This special revenue fund is used to track grant revenues and expenditures received as a result of Hurricane Katrina from the federal government. FEMA, as authorized by the Stafford Act, assists individuals, as well as state and local governments, with response to and recovery from disasters.

<i>Expenditure Summary:</i>	Actual 2024	Actual 2025	Budget 2026	Proposed 2027	Adopted 2027
General government	\$ -	\$ -	\$ -	\$ -	
Capital Outlay	-	-	-	-	
Total Expenditures	\$ -	\$ -	\$ -	\$ -	

Budget Highlights:

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

**Debt Service Funds
2027 Proposed Budget**



Debt Service Funds 2027 Proposed 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

	<u>Actual 2024</u>	<u>Actual 2025</u>	<u>Budget 2026</u>	<u>Proposed 2027</u>
Revenues				
Ad valorem taxes	\$ 1,793,632	\$ 1,832,600	\$ 1,615,000	\$ 1,640,000
Other revenues	122,567	82,037	-	-
Total revenues	<u>1,916,199</u>	<u>1,914,637</u>	<u>1,615,000</u>	<u>1,640,000</u>
Expenditures				
General government	15,799	14,846	45,000	45,000
Debt service				
Principal retirement	1,165,000	1,205,000	1,250,000	1,295,000
Interest charges	376,573	348,878	320,000	300,000
Bond issuance cost	-	-	-	-
Total expenditures	<u>1,557,372</u>	<u>1,568,724</u>	<u>1,615,000</u>	<u>1,640,000</u>
Net change in fund balance	358,827	345,913	-	-
Fund balance, beginning of year	<u>2,692,680</u>	<u>3,051,507</u>	<u>3,397,420</u>	<u>3,397,420</u>
Fund balance, end of year	<u><u>\$ 3,051,507</u></u>	<u><u>\$ 3,397,420</u></u>	<u><u>\$ 3,397,420</u></u>	<u><u>\$ 3,397,420</u></u>

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

	<u>Actual 2024</u>	<u>Actual 2025</u>	<u>Budget 2026</u>	<u>Proposed 2027</u>
Revenues				
Other revenues	\$ -	\$ 24,731	\$ -	\$ -
Total revenues	-	24,731	-	-
Expenditures				
Debt service				
Principal retirement	-	-	300,000	300,000
Interest charges	-	397,977	790,000	830,000
Bond issuance cost	-	437,620	-	-
Total expenditures	-	835,597	1,090,000	1,130,000
Excess (deficiency) of revenues over expenditures	-	(810,866)	(1,090,000)	(1,130,000)
Other financing sources (uses)				
Premium on bonds	-	574,383	-	-
Bond proceeds	-	18,500,000	-	-
Transfer in	-	397,977	1,090,000	1,130,000
Transfer out	-	(17,502,251)	-	-
Total other financing sources (uses)	-	1,970,109	1,090,000	1,130,000
Net change in fund balance	-	1,159,243	-	-
Fund balance, beginning of year	-	-	1,159,243	1,159,243
Fund balance, end of year	\$ -	\$ 1,159,243	\$ 1,159,243	\$ 1,159,243

City of Slidell
2027 Proposed 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, 2025, the following amounts are considered available for the retirement of general long-term debt:

Debt Service Fund \$ 4,556,663

As of June 30, 2025, the principal amount of General Obligation and Revenue bonds is \$29,680,000.

2027 Debt Service Requirements

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
General Obligation Bonds			
GOB Series 2016	\$ 590,000	\$ 262,750	\$ 852,750
GOB Series 2021	705,000	26,291	731,291
Revenue Bonds Series 2024	300,000	824,763	1,124,763
Total Debt Service Requirements	<u>\$ 1,595,000</u>	<u>\$ 1,113,804</u>	<u>\$ 2,708,804</u>

City of Slidell
2027 Proposed Budget
Debt Service Funds (continued)

Long-Term Debt Outstanding

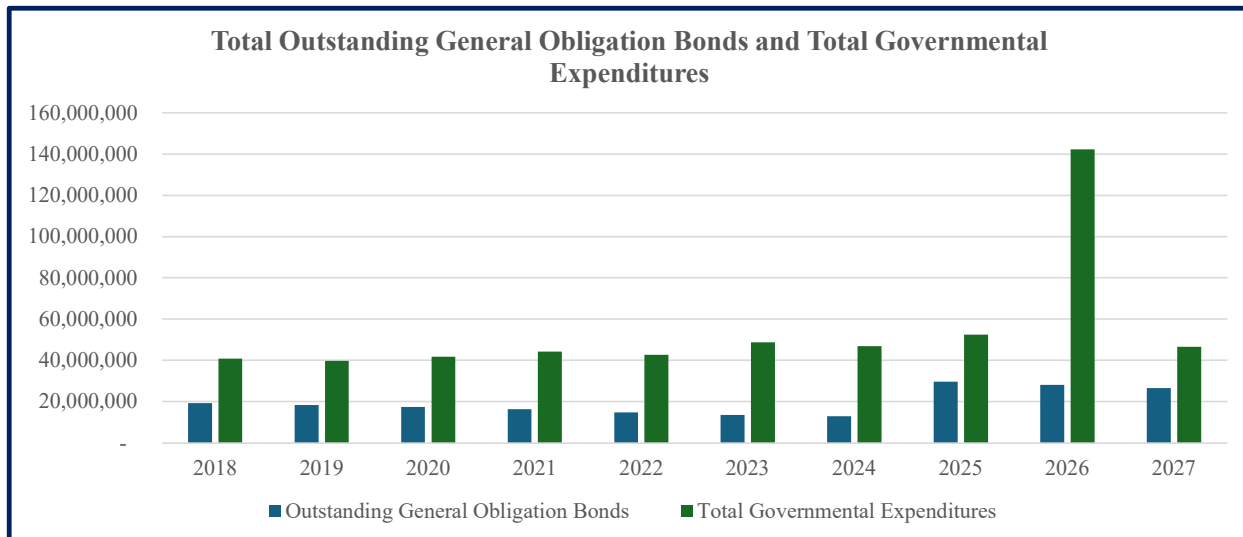
General Obligations Bonds secured by an irrevocable pledge of 100% ad valorem taxes and Revenue Bonds secured by a 0.38% sales tax related to the bonds through 2036:

\$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.	\$ 8,330,000
\$4,920,000 Refunding bonds, Series 2021, bearing interest from 2.0% to 4.0%, payable semi-annually through 2029, streets, bridges and drainage.	2,850,000
\$18,500,000 Louisiana Local Government Environmental Facilities and Community Development Authority Revenue Bonds, Series 2024	18,500,000
	\$ 29,680,000

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>
2026	\$ 1,560,000	\$ 1,159,733	\$ 2,719,733
2027	1,595,000	1,113,804	2,708,804
2028	1,655,000	1,078,028	2,733,028
2029	1,725,000	1,028,319	2,753,319
2030	1,050,000	975,938	2,025,938
2031	1,115,000	929,988	2,044,988
2032	1,185,000	881,238	2,066,238
2033	1,245,000	831,613	2,076,613
2034	1,310,000	787,763	2,097,763
2035	1,370,000	739,563	2,109,563
2036	1,440,000	689,163	2,129,163
2037	485,000	636,138	1,121,138
2038	510,000	611,263	1,121,263
2039	535,000	585,138	1,120,138
2040	560,000	557,763	1,117,763
2041	590,000	529,013	1,119,013
2042	620,000	498,763	1,118,763
2043	650,000	467,013	1,117,013
2044	680,000	433,763	1,113,763
2045	715,000	398,888	1,113,888
2046	750,000	365,544	1,115,544
2047	780,000	333,988	1,113,988
2048	815,000	301,091	1,116,091
2049	850,000	266,750	1,116,750
2050	885,000	230,966	1,115,966
2051	920,000	193,163	1,113,163
2052	960,000	153,213	1,113,213
2053	1,000,000	111,563	1,111,563
2054	1,040,000	68,213	1,108,213
2055	1,085,000	-	-
	\$ 29,680,000	\$ 16,957,370	\$ 45,552,370

**City of Slidell
2027 Proposed Budget
Debt Service Funds (continued)**



Projected amounts used 2026 and 2027

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%. 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, 2025, the City is in compliance with all significant provisions and covenants.

City of Slidell
2027 Proposed 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%. 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, 2025, the City is in compliance with all significant provisions and covenants.

As of June 30, 2025, the principal amount of Utility Revenues bonds is \$14,858,843.

2027 Debt Service Requirements - Business Type Activities

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
Utility Fund Debt Service			
DEQ Revolving Loan Fund *	\$ 800,000	\$ 110,902	\$ 910,902
LDH Revolving Loan Fund *	110,000	56,007	166,007
Total Debt Service Requirements	<u>\$ 910,000</u>	<u>\$ 166,909</u>	<u>\$ 1,076,909</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, 2025:

\$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.	12,465,843
\$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>2,393,000</u>
	<u>\$ 14,858,843</u>

City of Slidell
2027 Proposed 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>
2026	\$ 899,000	\$ 177,054	\$ 1,076,054
2027	910,000	166,909	1,076,909
2028	920,000	156,614	1,076,614
2029	930,000	146,179	1,076,179
2030	941,000	135,619	1,076,619
2031	951,000	124,909	1,075,909
2032	962,000	114,060	1,076,060
2033	973,000	103,061	1,076,061
2034	984,000	91,912	1,075,912
2035	997,000	80,614	1,077,614
2036	1,008,000	69,133	1,077,133
2037	1,019,000	57,502	1,076,502
2038	1,031,000	45,721	1,076,721
2039	1,707,843	33,767	1,741,610
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>\$ 14,858,843</u>	<u>\$ 1,541,833</u>	<u>\$ 16,400,676</u>

Legal Debt Margin Calculation as of June 30, 2025

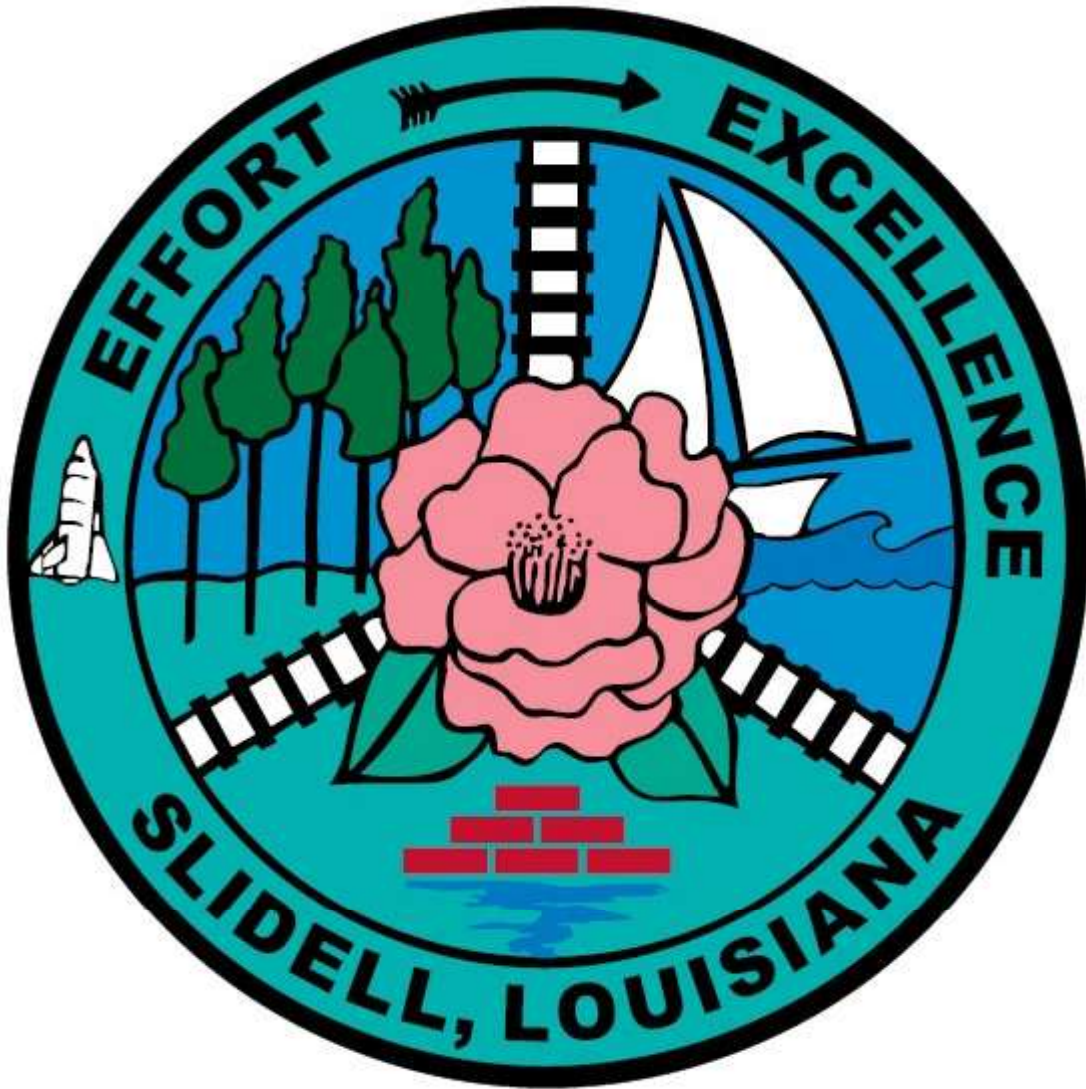
Assessed value	\$ 373,274,275	
Debt Limited - 35% of Assessed value		\$ 130,645,996
Debt applicable to the limit:		
General obligation	11,681,627	
Less: amount set aside for repayment of general obligation bonds	<u>(3,051,506)</u>	
Total net debt applicable to limit		<u>8,630,121</u>
Legal debt margin		<u><u>\$ 122,015,875</u></u>

City of Slidell
2027 Proposed 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
2025	130,645,996	(8,630,121)	122,015,875	6.61%
2024	110,359,504	(10,235,751)	100,123,753	9.27%
2023	105,438,503	(11,435,580)	94,002,923	10.85%
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
2027 Proposed Budget**



City of Slidell
2027 Proposed 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 2026, the cost was approximately the following:

- * \$ 10,791 to maintain one acre of park property
- * 374 per garbage customer to maintain the sanitation system
- * 690 operating cost per vehicle per hour
- * 9,034 annually to maintain one mile of street improvements

City of Slidell
2027 Proposed Budget
Capital Projects Fund (continued)

Many improvements make a positive contribution to the fiscal well-being of the City. Capital projects, such as the Trace, Trailhead & Market Area, along with infrastructure expansions needed to support new development, serve as key drivers of economic growth. These investments not only enhance the quality of life for residents but also attract new businesses, residents, and visitors, thereby broadening the City’s tax base. As development increases, the City benefits from additional revenues through sales taxes, property taxes, and other associated fees, which help sustain and expand essential public services. This Administration has made it its mission to continuously pursue opportunities that promote strategic growth and long-term financial stability. By prioritizing projects that encourage private investment and strengthen infrastructure, the City of Slidell is positioning itself for sustained economic vitality and resilience in future fiscal years.

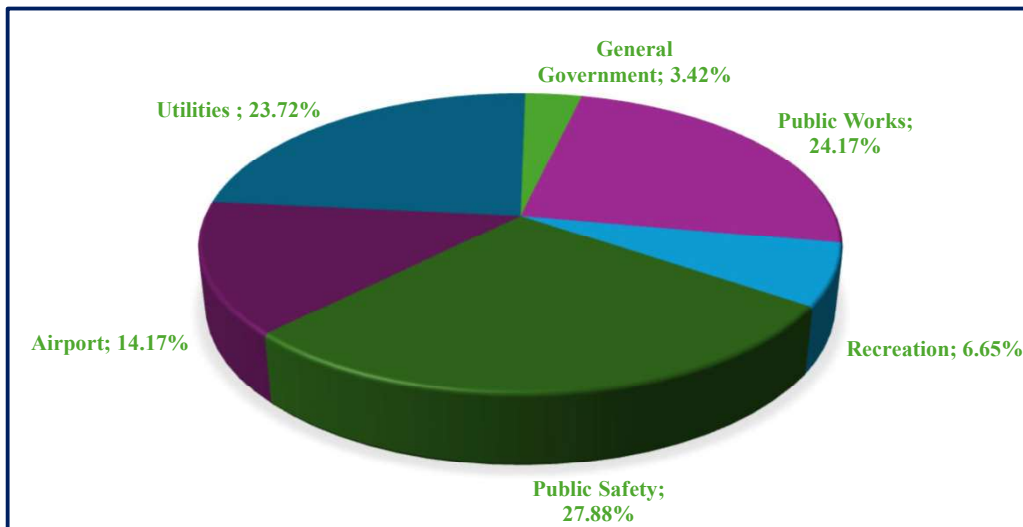
The Adopted 2027 Capital Improvements Budget totals \$2,633,065, representing an increase of \$273,130, or 2.80%, from the original 2026 budget. This increase is primarily attributable to a new grant from the Louisiana Department of Transportation (LADOT) for the aviation fuel farm relocation project. As outlined below, the 2027 column reflects new capital projects:

	<u>2026*</u>	<u>Proposed 2027</u>	Adopted 2027	<u>\$ Change</u>	<u>% Change</u>
General Government	\$ 120,000	\$ 90,000		\$ (30,000)	-25.00%
Public Works	551,105	636,325		85,220	15.46%
Recreation	189,690	175,000		(14,690)	100.00%
Public Safety	875,100	734,100		(875,100)	-100.00%
Airport	75,000	373,023		298,023	100.00%
Utilities	549,040	624,617		75,577	13.77%
Total	2,359,935	2,633,065		273,130	11.57%
 Total Roll Forward Capital	 89,056,841	 91,549,405		 2,492,564	 2.80%

* Based on originally Adopted 2026 Budget

The City has a large roll over of capital expenditures from prior years. This includes \$25.45M outstanding through federal funding, \$4.50M outstanding through bond proceeds for streets and drainage, \$23.70M outstanding for Public Safety, \$13.83M outstanding for Water & Sewer, 1.65M outstanding for the Airport while most of this is funded through grants and the remaining outstanding funded through sales tax and general fund. The City's focus in fiscal year 2027 will be getting these outstanding projects through design and into construction.

2027 Capital Improvement Projects

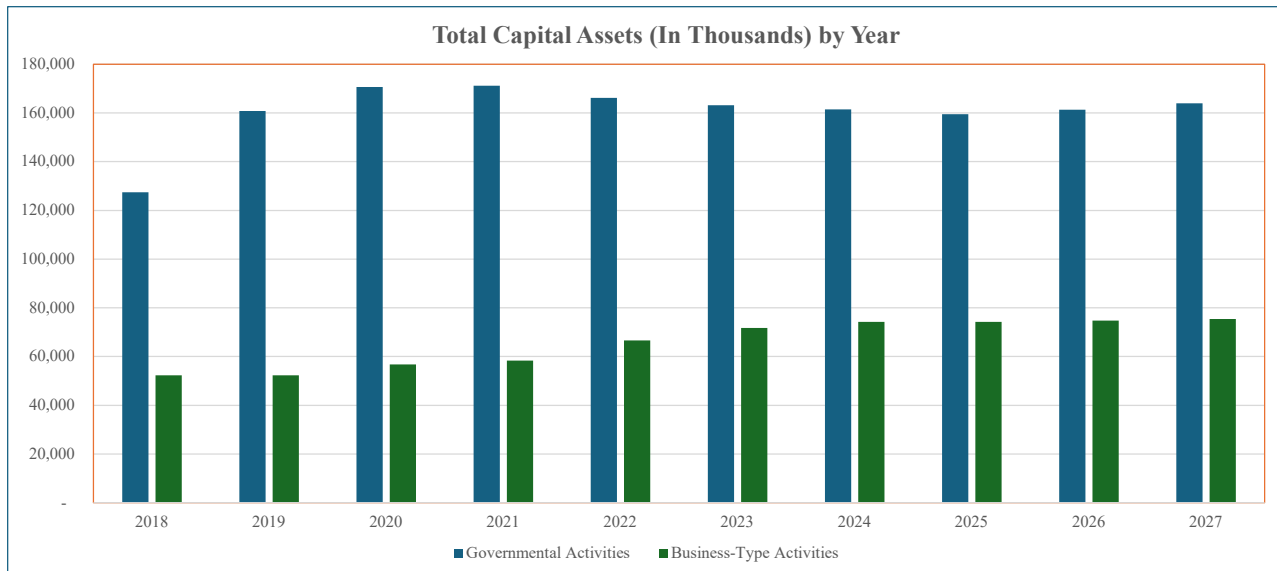


City of Slidell
2027 Proposed Budget
Capital Projects Fund (continued)

The City currently allocates 27.88% of its total capital budget to public safety, representing a decrease from 37.08% in 2026. This reduction is directly related to the newly approved public safety sales tax, which is dedicated to funding personnel costs, including salary increases. As these ongoing expenses are supported through this dedicated funding source, the portion of capital funding allocated to public safety is expected to decrease over time. Approximately 23.27% of the capital budget is allocated to utilities, including the wastewater treatment plant, wastewater collection system, and water system maintenance. An additional 23.35% is dedicated to streets, bridges, and drainage improvements. The level of capital expenditures allocated each year is directly tied to available funding. While drainage and street repairs remain a top priority for residents and are critical to public safety, the City continues to actively pursue opportunities to enhance and improve these systems. To support these efforts, the City previously issued general obligation bonds in 2010 and 2016 totaling \$27 million to fund significant street and drainage improvements.

Sales tax plays a major role in funding capital improvements and is directly tied to the strength of the local economy. Fortunately, the current economy remains stable. The City utilizes year-end surpluses to support capital projects by submitting a supplemental budget to the Council for approval. In 2026, the City recognized a surplus of \$9.34 million, of which \$1.40 million was set aside for reserves and the remaining \$7.94 million was allocated to various capital projects. The largest investments in the 2026 Supplemental Budget included improvements to City facilities—particularly HVAC systems—land acquisitions to support ongoing initiatives, and design work for future road and drainage projects, as well as enhancements to the St. Tammany Trace Trailhead and market area. Additionally, the City allocated funding for annual maintenance programs, including concrete and asphalt street repairs and drainage improvements. Funds were also set aside for a lobbyist group to assist in securing additional funding, as well as for the purchase of new vehicles, trailers, and heavy equipment, including a larger tractor. The City also invested in upgrading network switches to maintain reliable and up-to-date technology infrastructure. The Police Department was allocated \$1.13 million for vehicle purchases, with additional funding placed in undesignated reserves for future public safety projects. The City has actively engaged residents to better understand community needs, preferences, and priorities. This includes visiting other Main Street districts and similar venues, as well as working with consultants to develop specifications and plans that reflect community input. In the 2027 budget, the City will continue its responsible approach to sales tax management, with the intent of utilizing future surpluses through supplemental budgets to fund additional capital improvements.

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



**City of Slidell
2027 Proposed 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	Projection	Projection	Projection	Projection
	2027 Supplemental	2028	2029	2030	2031
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	500,000	150,000	-	-	-
Spartan Roundabout	75,000	200,000	200,000	200,000	153,000
Safe House	500,000	500,000	500,000	500,000	500,000
DOTD Construction Matches	150,000	150,000	150,000	150,000	150,000
Statewide Flood Control/Park Place	200,000	200,000	200,000	150,000	-
Ducksworth Park Improvements	-	175,000	175,000	-	-
	\$ 1,575,000	\$ 1,550,000	\$ 1,360,000	\$ 1,500,000	\$ 1,303,000

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	\$ 650,000
Operating Budget Impact	<i>Will require ongoing maintenance and utilities costs</i>
Projected Year of Completion	2028

**City of Slidell
2027 Proposed Budget
5-Year Capital Improvement Plan (continued)**

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	\$ 828,000
Operating Budget Impact	<i>Will require ongoing maintenance costs</i>
Projected Year of Completion	2030

Safe House

This project includes the construction of a new Public Operations building at the Public Works facility, along with a hurricane-resistant community safe room for essential personnel and first responders. The City has applied for grant funding to support this project, which will require a 20% local match.

Need for Project	A new building at Public Operations & 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	\$ 2,500,000
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	\$ 750,000
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. City responsible for ROW acquisition, design, and 10% match.
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

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 2027 Proposed 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 2024</u>	<u>Actual 2025</u>	<u>Budget 2026</u>	<u>Proposed 2027</u>
Revenues				
Other revenues	\$ -	\$ 12,888	\$ -	\$ -
Total revenues	-	12,888	-	-
Capital Expenditures				
Administration	-	-	902,281	-
Finance	-	3,706	44,495	25,000
Data Processing	83,258	84,475	647,473	-
Purchasing	-	24,303	-	-
Human Resources	-	16,495	53,435	-
Cultural Arts	-	2,300	15,958	-
Civil Service	-	-	-	-
City Marshal	4,009	12,750	-	-
Planning	258,130	259,868	546,004	65,000
Permits	-	-	-	-
Council	77,170	229,170	497,476	-
Engineering	78,508	64,314	680,740	35,000
Vehicle Maintenance	116,425	408,573	1,013,629	-
Streets, Bridges & Drainage	611,977	1,480,239	8,151,146	601,325
General Maintenance	138,398	204,522	1,186,954	-
Electrical	-	-	-	-
Recreation	2,239,438	1,542,491	4,582,283	-
Hurricane Ida	180,934	28,379	-	-
Tornado	305,548	18,111	-	-
Emergency	-	43,798	466,809	-
Undesignated	-	-	33,099	-
Reserves	-	-	307,006	-
Airport	-	11,633	962,600	75,000
Total expenditures	4,093,795	4,435,127	20,091,388	801,325
Deficiency of revenues over expenditures	(4,093,795)	(4,422,239)	(20,091,388)	(801,325)
Other financing sources				
Transfer in	4,785,778	9,671,218	5,569,914	801,325
Transfer out	-	(19,083)	(49,600)	-
Total other financing sources	4,785,778	9,652,135	5,520,314	801,325
Net change in fund balance	691,983	5,229,896	(14,571,074)	-
Fund balance, beginning of year	8,852,297	9,544,280	14,774,176	203,102
Fund balance, end of year	\$ 9,544,280	\$ 14,774,176	\$ 203,102	\$ 203,102

City of Slidell
2027 Proposed 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, general fund, and sales tax revenues. The City will fund all operating budgets first and all excess revenues will be available for capital projects.

2027 Project Descriptions

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	\$ 101,325
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	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	\$ 300,000
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	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	\$ 200,000
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	Continuously

Culvert Program

The Culvert Program provides for the purchase of culverts by the City to support proper drainage and reduce localized flooding. Under this program, the City supplies the culverts, while residents are responsible for the installation. This approach allows the City to improve drainage infrastructure and maintain roadway integrity while sharing costs with residents.

Council District	City Wide
Funding Source	Sales Tax
Project Number	N/A
Project Appropriation	\$ 35,000
Engineer/Architect	N/A
Contractor	To be determined
Operating Budget Impact	Ongoing project that will be funded annually
Projected Year of Completion	Continuously

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	2027

City of Slidell
2027 Proposed Budget
City Capital Project Fund (continued)

Code Revision and Implementation Support

This project is code revision and implementation support including amendments to the Code of Ordinances, developed in coordination with the Planning Department and its associated boards and commissions, as well as in coordination with the Department of Building Safety, Code Enforcement, Engineering Department, Mayor, City Council, City Attorney, and others as deemed necessary to completing the task.

Council District City Wide
Funding Source Sales Tax
Project Number 0088
Project Appropriation \$ 65,000
Engineer/Architect N/A
Contractor Desire Line, LLC
Operating Budget Impact *Ongoing project that will be funded annually*
Projected Year of Completion Continuously

Main St. Marketing Campaign

This project is to support Main Street in their marketing campaign which significant benefits the City by strengthening the local economy and enhancing community identity. This effort promotes small business growth by increasing visibility, foot traffic, and investment in the historic district. It also encourages tourism and local spending, helping generate additional sales tax revenue. Improvements to streetscapes, events, and marketing create a more attractive and walkable environment, which can increase property values and support long-term revitalization. Overall, investing in Olde Towne helps preserve the City's character while fostering economic development and community engagement.

Council District District A
Funding Source General Fund
Project Number To be determined
Project Appropriation \$ 25,000
Engineer/Architect N/A
Contractor To be determined
Operating Budget Impact N/A
Projected Year of Completion 2027

2026 Budget Rollover

Account Description	Org	Obj	Project	2026 Budget	Expended as of 02.23.26	Available as of 02.23.26
Francine Emergency Prep	92002	62039	0191	\$ 16,731	\$ -	\$ 16,731
April 2024 Tornado Recovery	92002	62059	0165	21,889	-	21,889
Hurricane Francine	92002	62059	0191	39,472	-	39,472
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		160	-	160
Undesignated	92002	85999		33,099	-	33,099
Updating Code of Ordinances	92010	62059	0088	124,456	59,516	64,940
Administrative Hearing Officer	92010	62059	0247	30,000	-	30,000
3% Pension cost	92010	62059	0259	116,325	-	116,325
Lobbyist	92010	62059	0266	120,000	15,000	105,000
Land Acquisition	92010	85001	0252	380,000	-	380,000
Admin Construction	92010	85002	0267	55,000	-	55,000
Mobile Enforcement Surveillance	92010	85008	0090	76,500	-	76,500
Professional Services	92020	62059		6,937	-	6,937
PS - Shredding	92020	62059	0171	21,398	-	21,398
Furniture	92020	85007		16,000	-	16,000
Professional Services	92050	62059		7,057	-	7,057
City website update	92050	62059	0253	50,000	-	50,000
WIFI in the Parks	92050	85002	0144	70,315	39,476	30,839
Citywide Camera Project Phase I	92050	85008	0089	102,677	18,960	83,717
Computer Equipment	92050	85022		417,424	208,799	208,625
Training room - HR	92110	85004	0032	35,000	-	35,000
Attendance Software	92110	85020	0243	18,435	-	18,435
Machinery & Equipment	92130	85008		15,958	-	15,958
Storm Water Master Plan	92170	62059	0007	243,633	-	243,633
Slidell Mobility Master Plan	92170	62059	0008	240,000	21,935	218,065
AA Cemetery Preservation	92170	62059	0125	3,917	-	3,917
Slidell 2040 Plan Update	92170	62059	0175	27,000	-	27,000
Echos of Slidell Phase I	92170	62059	0220	15,000	15,260	(260)

City of Slidell
2027 Proposed Budget
City Capital Project Fund (continued)

2026 Budget Rollover

Account Description	Org	Obj	Project	2026 Budget	Expended as of 02.23.26	Available as of 02.23.26
Lobby fire exit door	92170	85004	0254	\$ 15,000	\$ -	\$ 15,000
Machinery & Equipment	92170	85008		1,454	-	1,454
Professional Services	92190	62059		20,000	-	20,000
Election Cost	92190	62059	0086	162,846	25,951	136,895
CEAs Council Attendance	92190	62059	0123	117,480	20,000	97,480
District B Projects	92190	62059	0135	1,710	-	1,710
Demolitions	92190	62059	0174	79,219	11,860	67,359
Junk Removal 1738 Sullivan Dr	92190	62059	0188	18,500	-	18,500
Legal Fees for new EDD	92190	62059	0222	14,163	14,163	-
District E Median Removal	92190	85002	0199	60,000	-	60,000
Voting & Video Software	92190	85008	0172	2,010	-	2,010
Containment Boom	92190	85008	0236	6,000	5,231	769
Council File Server	92190	85022	0242	6,000	-	6,000
Duckworth Park	92190	85026	0111	9,548	-	9,548
Fueling Station	92220	85002	0138	527,446	11,646	515,800
Machinery & Equipment	92220	85008		37,983	368	37,615
Vehicles	92220	85009		445,785	184,501	261,284
Fleet Maintenance Software	92220	85020	0117	2,415	-	2,415
Reine Canal Study	92230	62059	0208	50,000	-	50,000
DOTD Match Funding	92230	69624		661,350	-	661,350
R&M - Drainage	92230	71038		1,259,539	1,000	1,258,539
R&M - Streets Concrete	92230	71039		1,086,577	168,566	918,011
R&M - Asphalt	92230	71040		378,231	86,868	291,363
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
Orange St. land	92230	85001	0237	230,000	217,651	12,349
Bayou Pattasat Canal Widening	92230	85002	0031	200,000	-	200,000
Bayou Pattasat Flood Mitg Imp	92230	85002	0164	600,000	-	600,000
Rama Dr upgrades	92230	85002	0258	98,000	-	98,000
West Hall Ave design	92230	85002	0260	250,000	-	250,000
Northshore Blvd design	92230	85002	0261	250,000	-	250,000
Olive Culverts: Oxford to W-20	92230	85002	0262	250,000	-	250,000
Dellwood PumpStation Generator	92230	85004	0091	16,721	-	16,721
Robert St. ParkLot upgrades	92230	85005	0263	225,000	-	225,000
Sidewalks Brugier	92230	85005	0264	125,000	-	125,000
Machinery & Equipment	92230	85008		127,190	-	127,190
Schneider Canal PS Rake Maint	92230	85008	0170	31,469	-	31,469
Message Board-Traffic Control	92230	85008	0255	25,000	-	25,000
Electric motor Dellwood	92230	85008	0256	12,000	-	12,000
Vehicles	92230	85009		144,388	11,444	132,944
Generator	92230	85023		75,000	57,759	17,241
Recreational Sports Park Asses	92240	62059	0059	6,500	-	6,500
Fire Alarm Control Fritchie	92240	62059	0204	7,500	12,906	(5,406)
Glass Recycling	92240	62059	0238	20,000	-	20,000
Land for St. Tammany Trace	92240	85001	0169	400,000	-	400,000
JohnSlidell Gym & Park Upgrade	92240	85002	0033	44,788	3,470	41,318
Tennis Court Upgrades	92240	85002	0034	9,242	-	9,242
Slidell Pool Upgrades	92240	85002	0035	213,069	4,350	208,719
St. Tammany Trace	92240	85002	0040	250,000	-	250,000
Skate Park	92240	85002	0064	24,731	-	24,731
Pickleball Courts	92240	85002	0065	37,952	-	37,952
Trace, Trailhead & Market Area	92240	85002	0143	2,050,000	-	2,050,000
Lights @ PH, DW & Soccer Field	92240	85002	0205	250,000	-	250,000
AC Fritchie Gym	92240	85002	0226	42,795	-	42,795
Duckworth Park	92240	85005	0027	197,104	-	197,104
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	93,587	15,370	78,217
Heritage Marina Security Gate	92240	85005	0167	36,300	36,300	-
Disc Golf Improvements	92240	85005	0196	5,137	-	5,137

**City of Slidell
2027 Proposed Budget
City Capital Project Fund (continued)**

2026 Budget Rollover

Account Description	Org	Obj	Project	2026 Budget	Expended as of 02.23.26	Available as of 02.23.26
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		79,304	13,050	66,254
Christmas Lights/Decorations	92240	85008	0087	119,274	55,888	63,386
Outside Gym	92240	85008	0209	65,000	-	65,000
Irrigation flowerbeds citywide	92240	85008	0257	100,000	-	100,000
Vehicles	92240	85009		138,000	-	138,000
Playground Equip PocketParks	92240	85026	0265	125,000	-	125,000
Pressure Wash Auditorium	92250	62059	0072	475	-	475
Building Improvements	92250	85004		1,086,479	36,362	1,050,117
Public Ops Roof Repairs	92250	85004	0245	100,000	99,300	700
Professional Services	92270	62059		162,175	56,244	105,931
Engineering Software	92270	62059	0240	20,500	20,445	56
R&M - Culverts	92270	71041		19,468	13,607	5,861
Automatic Flood Gate SCADA	92270	85002	0106	21,390	-	21,390
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
Airport Land Transmission Line	92310	85001	0200	755,333	416,631	338,702
Runway Sealcoat & Remarking	92310	85002	0228	144,000	-	144,000
Airport Upgrades	92310	85002	0239	61,900	22,134	39,766
Generator	92310	85023		1,367	-	1,367
Land Improvements - fences	92550	85005		13,302	-	13,302
Public Ops Fence	92550	85005	0120	61,699	-	61,699
Retention Pond Fence Replace	92550	85005	0182	13,716	-	13,716
				\$ 20,091,388	\$ 2,042,010	\$ 18,049,378

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

	<u>Actual 2024</u>	<u>Actual 2025</u>	<u>Budget 2026</u>	<u>Proposed 2027</u>
Capital Expenditures				
Human Resources	\$ -	\$ -	\$ 22,402	\$ -
Streets, Bridges, & Drainage	-	51,624	623,400	-
Recreation	103,126	24,139	933,088	-
Undesignated	-	-	20,966	-
Total expenditures	<u>103,126</u>	<u>75,763</u>	<u>1,599,856</u>	<u>-</u>
Deficiency of revenues over expenditures	(103,126)	(75,763)	(1,599,856)	-
Other financing sources				
Transfer out	(66,879)	-	-	-
Total other financing sources	<u>(66,879)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	(170,005)	(75,763)	(1,599,856)	-
Fund balance, beginning of year	<u>1,846,349</u>	<u>1,676,344</u>	<u>1,600,581</u>	<u>725</u>
Fund balance, end of year	<u>\$ 1,676,344</u>	<u>\$ 1,600,581</u>	<u>\$ 725</u>	<u>\$ 725</u>

City of Slidell
2027 Proposed 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.

2026 Budget Rollover

Account Description	Org	Obj	Project	2026 Budget	Expended as of 02.23.26	Available as of 02.23.26
Statewide Flood Control	93002	62059	0041	\$ 231,841	\$ -	\$ 231,841
Undesignated	93002	04699		20,966	-	20,966
CCTV Sewer Lines	93002	05620		64,910	-	64,910
23 Lee Street PS Rehab	93002	06618		49,464	-	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	200	22,202
St. Tammany Trace Slidell	93002	85002	0040	928,914	70,166	858,748
				<u>\$ 1,599,856</u>	<u>\$ 70,366</u>	<u>\$ 1,529,490</u>

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

	<u>Actual 2024</u>	<u>Actual 2025</u>	<u>Budget 2026</u>	<u>Proposed 2027</u>
Revenues				
Other revenues	\$ 228,941	\$ 179,387	\$ -	\$ -
Total revenues	<u>228,941</u>	<u>179,387</u>	<u>-</u>	<u>-</u>
Capital Expenditures				
Engineering				
Streets, Bridges, & Drainage	1,105,287	370,042	5,030,763	-
Total expenditures	<u>1,105,287</u>	<u>370,042</u>	<u>5,030,763</u>	<u>-</u>
Net change in fund balance	(876,346)	(190,655)	(5,030,763)	-
Fund balance, beginning of year	6,569,690	5,693,344	5,502,689	471,926
Fund balance, end of year	<u>\$ 5,693,344</u>	<u>\$ 5,502,689</u>	<u>\$ 471,926</u>	<u>\$ 471,926</u>

City of Slidell
2027 Proposed 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.

2026 Budget Rollover

Account Description	Org	Obj	Project	2026 Budget	Expended as of 02.23.26	Available as of 02.23.26
CleanQuadrupleCulvert W14 Gaus	97002	62059	0129	\$ 154,690	\$ 126,000	\$ 28,690
Grafton Dr Panel Replacement	97002	69602		9,157	-	9,157
Eastwood Drive	97002	69610		458,125	-	458,125
Carey Street	97002	69618		87,638	-	87,638
Bonfouca Drive	97002	69621		178,570	-	178,570
Match Funding	97002	69624		310,757	19,010	291,747
27 Magnolia Bridge Replacement	97002	06114		134,361	-	134,361
US 11 Spartan Roundabout	97002	85002	0066	908,548	52,236	856,312
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	13,836	-	13,836
Terrace St. Pavement Rehab	97002	85002	0127	20,915	-	20,915
Signal Upgrade SgtAlfred@Cleve	97002	85002	0163	104,436	3,874	100,562
Lakewood Rd Improvement	97002	85002	0166	82,239	70,764	11,476
Slidell Traffic Signal Upgrade	97002	85002	0246	127,800	57,925	69,875
7th St. Roadway Improvements	97002	85002	0249	-	-	-
Mill & Overlay Breckenridge	97002	85005	0073	550	-	550
Olde Towne Crosswalks Phase 2	97002	85005	0114	25,015	-	25,015
14th to Lindberg Sidewalk	97002	85005	0183	46,556	-	
Undesignated	97002	85999		444,915	-	
				\$ 5,030,763	\$ 329,808	\$ 4,209,484

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

	<u>Actual 2024</u>	<u>Actual 2025</u>	<u>Budget 2026</u>	<u>Proposed 2027</u>
Revenues				
Other revenues	\$ 15,539	\$ 9,045	\$ 10,536	\$ -
Total revenues	<u>15,539</u>	<u>9,045</u>	<u>10,536</u>	<u>-</u>
Capital Expenditures				
Streets, Bridges, & Drainage	185,929	-	295,182	-
Total expenditures	<u>185,929</u>	<u>-</u>	<u>295,182</u>	<u>-</u>
Net change in fund balance	(170,390)	9,045	(284,646)	-
Fund balance, beginning of year	445,991	275,601	284,646	-
Fund balance, end of year	<u>\$ 275,601</u>	<u>\$ 284,646</u>	<u>\$ -</u>	<u>\$ -</u>

City of Slidell
2027 Proposed 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.

2026 Budget Rollover

<u>Account Description</u>	<u>Org</u>	<u>Obj</u>	<u>Project</u>	<u>2026 Budget</u>	<u>Expended as of 02.23.26</u>	<u>Available as of 02.23.26</u>
Lee St. Drainage PS Improvement	96002	85002	0028	\$ 142,409	\$ 6,073	\$ 136,336
Dellwood Drainage PS Improveme	96002	85002	0029	7,431	3,606	3,825
Lindberg Lift Station Rehab	96002	85002	0216	145,342	-	145,342
				<u>\$ 295,182</u>	<u>\$ 9,679</u>	<u>\$ 285,503</u>

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

	<u>Actual 2024</u>	<u>Actual 2025</u>	<u>Budget 2026</u>	<u>Proposed 2027</u>
Revenues				
Other revenues	\$ -	\$ 332,657	\$ -	\$ -
Total revenues	-	332,657	-	-
Capital Expenditures				
Public Safety	-	349,664	17,150,336	-
Total expenditures	-	349,664	17,150,336	-
Deficiency of revenues over expenditures	-	(17,007)	(17,150,336)	-
Other financing sources				
Transfer in	-	17,502,251	-	-
Total other financing sources	-	17,502,251	-	-
Net change in fund balance	-	17,485,244	(17,150,336)	-
Fund balance, beginning of year	-	-	17,485,244	334,908
Fund balance, end of year	\$ -	\$ 17,485,244	\$ 334,908	\$ 334,908

City of Slidell
2027 Proposed 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.

2026 Budget Rollover

<u>Account Description</u>	<u>Org</u>	<u>Obj</u>	<u>Project</u>	<u>2026 Budget</u>	<u>Expended as of 02.23.26</u>	<u>Available as of 02.23.26</u>
Police Building	98002	85002	0078	\$ 17,150,336	\$ 465,386	\$ 16,684,950

Capital Projects 2027 Proposed 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
2027 Proposed 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.

2026 Budget Rollover

Account Description	Org	Obj	Project	2026 Budget	Expended as of 02.23.26	Available as of 02.23.26
24 Light Poles -Ducksworth Par	20411	01131		\$ 46,189	\$ -	\$ 46,189
27 Bike Path - Spartan Trace	20414	04147		275,199	-	275,199
23 Safe House	20415	05087		481,469	-	481,469
17 Cross. Fremaux/Front Match	20415	05127		41,263	3,600	37,663
03 Building Litigation	20415	05145		934	-	934
17 Lindberg/Gause Improvements	20418	08105		8,487	-	8,487
Undesignated	20418	08198		54,833	-	54,833
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		10,115	-	10,115
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	-	-
17 Train Depot ADA Compliance	20420	50105		258,047	-	258,047
24 Land for New Recreation Pk	20420	50118		381,167	305,031	76,136
13 Website Design	20420	50123		30,300	-	30,300
02 Policies & Procedure Manual	20420	50126		20,000	-	20,000
14 ID System	20420	50128		1,739	1,665	74
23 Drainage Scada Monitoring	20420	50129		16,957	-	16,957
Mun Technology Plan	20421	51103		54,916	1,237	-
17 Master Plan-City Developmen	20421	51105		19,299	-	19,299
24 Keep Slidell Beautiful	20421	51120		83,103	-	83,103
50 Munis Upgrade	20421	51122		140,647	19,379	121,268
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>\$ 3,201,799</u>	<u>\$ 330,911</u>	<u>\$ 2,477,209</u>

City of Slidell
2027 Proposed 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 2027 fiscal. These projects are 100% grant funded.

2027 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 2026 allocation. This project will be included with CDBG allocations from fiscal years 2024 through 2025.

Council District	District A
Funding Source	CDBG
Project Number	0027
Project Appropriation	\$ 175,000
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

2026 Budget Rollover

<u>Account Description</u>	<u>Org</u>	<u>Obj</u>	<u>Project</u>	<u>2026 Budget</u>	<u>Expended as of 02.23.26</u>	<u>Available as of 02.23.26</u>
Lee St Drainage PS Improvement	22002	85002	0028	\$ 2,200,177	\$ 1,972,513	\$ 227,664
Dellwood Drainage PS Improveme	22002	85002	0029	5,079,119	1,750,644	3,328,475
Bayou Pattasat Flood Mitg Imp	22002	85002	0164	10,059,328	140,022	9,919,306
Expanding Fields Ducksworth Pk	22002	85005	0027	444,501	21,162	423,339
				<u>\$ 17,783,125</u>	<u>\$ 3,884,341</u>	<u>\$ 13,898,784</u>

City of Slidell
2027 Proposed 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 for sewer lift station upgrades, Coronavirus State Fiscal Recovery Funds through the Water Sector Program, FHWA funding for construction of the St. Tammany Trace and multiple agreements for street improvements throughout the City. The City will update budgets for grants for any changes in levels of funding. There are no new capital projects for the current fiscal year.

2026 Budget Rollover

Account Description	Org	Obj	Project	2026 Budget	Expended as of 02.23.26	Available as of 02.23.26
Storm Water Master Plan	25170	62059	0007	\$ 253,722	\$ -	\$ 253,722
Slidell Mobility Master Plan	25170	62059	0008	960,000	116,448	843,552
Echos of Slidell Phase I	25170	62059	0220	4,928	4,928	-
Heritage Fest - State Cap	25240	62059	0005	20,000	-	20,000
MLK Neighborhood Projects	25240	62059	0020	16,064	16,064	-
Tammany Trace	25240	85002	0040	175,000	-	175,000
SBBA purchase	25240	85001	0269	10,000	-	10,000
Trace Trailhead & Market Area	25240	85002	0143	100,000	-	100,000
JSP Bathroom ACT 461	25240	85002	0268	120,000	-	120,000
LWCF Duckworth Park	25240	85005	0027	21,162	21,162	-
Sound Blanket @ Pickleball	25240	85005	0206	50,000	-	50,000
Bayou Pattasat Green Corridor	25270	62059	0187	2,450,000	-	2,450,000
Signal Upgrade SgtAlfred@Cleve	25270	85002	0163	417,744	18,215	399,529
Aeration Blowers	25340	85002	0052	3,151,303	-	3,151,303
Sewer LS Upgrades 312,252,202	25350	85027	0160	525,250	520,974	4,276
Town Center Water Well	25370	51402		3,620,740	-	3,620,740
OPSG Equipment	25410	64080	0018	7,000	-	7,000
BearCat	25410	85009	0198	345,385	-	345,385
				\$ 12,248,298	\$ 697,791	\$ 11,550,507

City of Slidell
2027 Proposed 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 December 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.

2026 Budget Rollover

<u>Account Description</u>	<u>Org</u>	<u>Obj</u>	<u>Project</u>	<u>2026 Budget</u>	<u>Expended as of 02.23.26</u>	<u>Available as of 02.23.26</u>
Vehicles	85009	50204		\$ 50,000	-	\$ 50,000
Sewer LS Upgrades 312,252,202	85027	0160		601,877	386,034	215,843
				<u>\$ 651,877</u>	<u>\$ 386,034</u>	<u>\$ 265,843</u>

City of Slidell
2027 Proposed 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.

2027 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 10 vehicles through the program.

Council District	City Wide
Funding Source	Public Safety Sales Tax
Project Number	0109
Project Appropriation	\$ 100,000
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 Warn 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	\$ 75,000
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	\$ 559,100
Engineer/Architect	N/A
Contractor	N/A
Operating Budget Impact	N/A
Projected Year of Completion	N/A

2026 Budget Rollover

Account Description	Org	Obj	Project	2026 Budget	Expended as of 02.23.26	Available as of 02.23.26
Police Pay Study	26003	62059	0230	\$ 75	\$ -	\$ 75
R&M - Vehicles	26003	71002		77,962	53,014	24,948
41 Facility Renovations	26003	06910		28,403	-	28,403
41 Technology Plan	26003	51902		438,524	162,612	275,912
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		102,287	27,440	74,847
41 Building Improvements	26003	51919		1,851	-	1,851
New Police Building	26003	85002	0078	915,561	-	915,561
Metal Building @ Academy	26003	85003	0145	150,000	-	150,000
Building Improvements	26003	85004		54,278	-	54,278
Aluminum Canine USPCA Obstacle	26003	85004	0045	15,730	-	15,730
Animal Control Building Improv	26003	85004	0048	49,114	18,785	30,330
AC Replacement @ AnimalControl	26003	85004	0079	-	-	-
Furniture	26003	85007		4,399	1,585	2,814
Machinery & Equipment	26003	85008		7,400	-	7,400
SWAT Equipment	26003	85008	0043	11,832	706	11,126
Narcotic Dog, Equip & Repair	26003	85008	0044	10,269	-	10,269
Dive Equipment	26003	85008	0047	508	-	508
Handheld FLIR	26003	85008	0080	4,324	-	4,324

City of Slidell
2027 Proposed Budget
Public Safety Fund Capital Projects (continued)

2026 Budget Rollover

<u>Account Description</u>	<u>Org</u>	<u>Obj</u>	<u>Project</u>	<u>2026 Budget</u>	<u>Expended as of 02.23.26</u>	<u>Available as of 02.23.26</u>
Drones	26003	85008	0081	\$ 71,685	\$ -	\$ 71,685
911 Radio Console	26003	85008	0082	120,000	-	120,000
Formal campaign hats	26003	85008	0217	12,000	-	12,000
Motorcycle Equipment	26003	85008	0218	1,079	-	1,079
Bullet Proof Vests	26003	85008	0227	66,316	10,560	55,756
Vehicles	26003	85009		1,432,180	903,442	528,738
Enterprise Vehicles	26003	85009	0109	412,420	86,586	325,834
Technology Van (Sprinter Van)	26003	85009	0241	200,000	-	200,000
Crime Scene Equipment	26003	85010		1,785	-	1,785
Tasers	26003	85011		419,236	-	419,236
Ammunition	26003	85012		168,958	21,400	147,558
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		203,096	-	203,096
Police Uniforms	26003	85028		50,000	-	50,000
Undesignated	26003	85999		3,218,200	-	3,218,200
				<u>\$ 8,302,702</u>	<u>\$ 1,286,129</u>	<u>\$ 7,016,573</u>

City of Slidell
2027 Proposed Budget
Slidell Business Campus Fund Capital Projects

Capital projects for the Slidell Business Campus are currently accounted for in the Slidell Business Campus Fund. Upon the sale of the property, this fund will be closed, and any remaining unused funds will be transferred and reallocated for use on other needed projects.

2026 Budget Rollover

<u>Account Description</u>	<u>Org</u>	<u>Obj</u>	<u>Project</u>	<u>2026 Budget</u>	<u>Expended as of 02.23.26</u>	<u>Available as of 02.23.26</u>
Undesignated	27003	03100		\$ 39,599	\$ -	\$ 39,599
DI Training Center Renovation	27003	50503		4,971	-	4,971
Building Improvements	27003	85004		80,000	54,171	25,829
Machinery & Equipment	27003	85008		6,000	-	6,000
Fire Pump Transfer Switch	27003	85008	0244	35,000	-	35,000
				<u>\$ 165,570</u>	<u>\$ 54,171</u>	<u>\$ 111,399</u>

City of Slidell
2027 Proposed 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.

2027 Project Description

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	\$ 274,617
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	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	\$ 100,000
Engineer/Architect	To be determined
Contractor	Will go out for bid to determine contractors
Operating Budget Impact	<i>Ongoing projects that will be funded annually</i>
Projected Year of Completion	Continuous

Pumps

This project tracks expenditures related to the purchase and major repair of pumps used in the City's lift stations. Costs may include replacement parts, large emergency repairs, upgrades to maintain system reliability, and the purchase of backup pumps to ensure continuous operation of the wastewater collection system.

Council District	City Wide
Funding Source	Utility
Project Number	N/A
Project Appropriation	\$ 100,000
Engineer/Architect	N/A
Contractor	To be determined
Operating Budget Impact	<i>Ongoing projects that will be funded annually</i>
Projected Year of Completion	N/A

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	\$ 150,000
Engineer/Architect	N/A
Contractor	Enterprise Fleet Management, Inc.
Operating Budget Impact	<i>Should result in lower maintenance costs</i>
Projected Year of Completion	N/A

2026 Budget Rollover

Account Description	Org	Obj	Project	2026 Budget	Expended as of 02.23.26	Available as of 02.23.26
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
April 2024 Tornado Recovery	30003	62059	0165	40,312	-	40,312
3% Pension cost	30003	62059	0259	81,500	-	81,500
W&S Rate Study	30003	62059	0270	50,000	-	50,000
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	(7,900)	10,500

City of Slidell
2027 Proposed Budget
Utilities Fund Capital Projects (continued)

2026 Budget Rollover

Account Description	Org	Obj	Project	2026 Budget	Expended as of 02.23.26	Available as of 02.23.26
35 PS 508 Heritage Park	30003	08209		\$ 378,000	\$ -	\$ 378,000
37 Water Line Exten Fremaux	30003	08419		300,000	-	300,000
37 Water System Design	30003	08426		17,006	10,368	6,638
35 Backup Generator LS501	30003	09215		3,741	-	3,741
Metal Building @ Pub Ops	30003	09222		745,627	426,081	319,546
35/37 LED Lights @ Pub Ops	30003	09223		52,501	-	52,501
37 Light Towers 20	30003	09417		74,802	-	74,802
Undesignated	30003	09999		485,098	-	485,098
35 LS Fencing	30003	50202		13,731	-	13,731
35 Sewer Ext East I-10	30003	50204		107,349	80,171	27,178
35 Wet Weather Pump LS 500	30003	50207		35,801	-	35,801
35 Trailer	30003	50208		1,542	-	1,542
35 Pump Station Rehab	30003	50210		594,562	-	594,562
37 Water Ext East I-10	30003	50401		107,351	80,171	27,180
37 Meters and Boxes	30003	50404		21,811	-	21,811
37 Fire Hydrant Flushers	30003	50405		1,234	-	1,234
37 Fencing at Water Wells	30003	50407		9,045	-	9,045
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	4,994	79,051
Water Meter Replacement	30003	85002	0042	48,025	-	48,025
Water Meter Replacement ARP	30003	85002	0051	111,230	14,865	96,365
Aeration Blowers	30003	85002	0052	1,842,061	13,680	1,828,381
Lindberg Force Main Design	30003	85002	0271	450,000	-	450,000
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	-	100,000
Sandblast & paint diesel tank	30003	85004	0094	6,300	-	6,300
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	-	175,000
Lighting Protection @ Headwork	30003	85004	0151	20,597	-	20,597
Maint. Building Roof Repairs	30003	85004	0152	19,200	-	19,200
Machinery & Equipment	30003	85008		368,374	-	368,374
Aeration Diffusers	30003	85008	0093	335	-	335
Lab Steam Dishwasher	30003	85008	0098	927	-	927
Bypass Pump	30003	85008	0105	115,926	-	115,926
Nozzles	30003	85008	0146	9,664	-	9,664
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	96	-	96
ABB AC-VFD Drive Station	30003	85008	0154	636	-	636
AC-VFD Spray Water Pump Drive	30003	85008	0155	999	-	999
Electric Motor Spray Water Pum	30003	85008	0156	2,812	-	2,812
AMT 4" Trash Pump	30003	85008	0177	4,621	-	4,621
Panel Aluminum Backflow Preven	30003	85008	0179	1,400	-	1,400
Golden Anderson 10" checkvalve	30003	85008	0180	1,103	-	1,103
Spectrophotometer	30003	85008	0212	336	-	336
Aeration Diffuser System	30003	85008	0213	30,500	-	30,500
WWTP Upgrades	30003	85008	0225	6,142	-	6,142
Wastewater LS Pumps	30003	85008	0272	203,000	-	203,000
Vehicles	30003	85009		468,523	160,744	307,779
Sewer Cleaner Flush Truck	30003	85009	0158	13,006	-	13,006
Basin Cleaner Truck (VacTruck)	30003	85009	0214	600,000	599,482	518
I & I Rehab	30003	85015		510,950	-	510,950
Water Annual Maintenance	30003	85016		907,234	-	907,234
Sewer Annual Maintenance	30003	85017		259,645	116,384	143,261
Safety Light Bars	30003	85025		21,905	-	21,905

City of Slidell
2027 Proposed Budget
Utilities Fund Capital Projects (continued)

2026 Budget Rollover

<u>Account Description</u>	<u>Org</u>	<u>Obj</u>	<u>Project</u>	<u>2026 Budget</u>	<u>Expended as of 02.23.26</u>	<u>Available as of 02.23.26</u>
Sewer Lift Station Upgrades	30003	85027		\$ 1,256,040	\$ -	\$ 1,256,040
Sewer LS Upgrades 312,252,202	30003	85027	0160	109,089	1,950	107,139
Undesignated	30003	85999		54,905	-	54,905
WWTP DEQ18	30052	69051		-	-	-
Lift Station DEQ18	30052	69052		-	-	-
Project Mgmt DEQ18	30052	69053		50,000	45,411	4,589
Professional Services	30550	62059		150,000	-	150,000
				<u>\$ 15,371,612</u>	<u>\$ 1,546,399</u>	<u>\$ 13,825,213</u>

City of Slidell
2027 Proposed 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 2027. 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.

2027 Project Description

Aviation Fuel Farm Relocation

This project is the relocation of the existing fuel farm from its current location which is adjacent to the south end of the terminal building to a location on the north apron. This project includes the construction of a concrete slab with curb and bollards to receive a 12,000 gallon Jet A skid mounted fuel and dispensing system along with a 12,000 gallon AVGAS tank that is also skid mounted with inclosed fuel dispensing system. The project will require the installation of electrical service from a new power pole and the installation of fibre optic or wireless data links to the terminal building.

Council District	District D
Funding Source	LADOTD
Project Number	To be determined
Project Appropriation	\$ 298,023
Engineer/Architect	To be determined
Contractor	To be determined
Operating Budget Impact	To be determined
Projected Year of Completion	2027

2026 Budget Rollover

Account Description	Org	Obj	Project	2026 Budget	Expended as of 02.23.26	Available as of 02.23.26
Res Operating Reserve	31319	00101		\$ 115,278	\$ -	\$ 115,278
Survey Work	31319	08901		4,482	-	4,482
31 Aviation Fuel System	31319	09906		579,749	25,891	553,858
31 Undesignated	31319	51912		5,677	-	5,677
Runway Sealcoat & Remarking	31319	85002	0228	522,706	16,230	506,476
Airport Upgrades	31319	85002	0239	110,500	4,614	105,886
Building Improvements	31319	85004		1,541	2,385	(844)
Hangar 14 Improvements	31319	85004	0159	22,244	-	22,244
Hangar 14 Repairs	31319	85004	0195	6,020	-	6,020
Hangar 13 Repairs City	31319	85004	0251	30,000	7,540	22,460
Land Improvements	31319	85005		2,549	-	2,549
Airfield Lighting Upgrades	31319	85005	0133	46,008	-	46,008
Taxilane Widening & Overlay	31319	85005	0134	81,757	1,496	80,261
Airport Lighting Repairs City	31319	85005	0250	37,000	35,059	1,941
Machinery & Equipment	31319	85008		1,846	-	1,846
Undesignated	31319	85999		28,000	-	28,000
Airport Master Plan Study	31319	05825		4,000	-	4,000
Obstructions Ph2	31319	80617		126,640	1,653	124,987
Taxiway Reconstruction	31319	98608		46,569	32,627	13,942
				\$ 1,772,566	\$ 127,494	\$ 1,645,072

5 Year Capital Improvement Plan (CIP)

SLIDELL AIRPORT (ASD) SLIDELL, LA

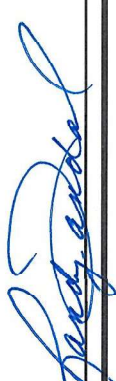
CIP START YEAR: 2026

2023 NPE (Expires FY26) \$95,896
 2024 NPE (Expires FY27) \$292,639
 2025 NPE (Expires FY28) \$282,000
 Estimated NPE (for planning through 2030) \$150,000

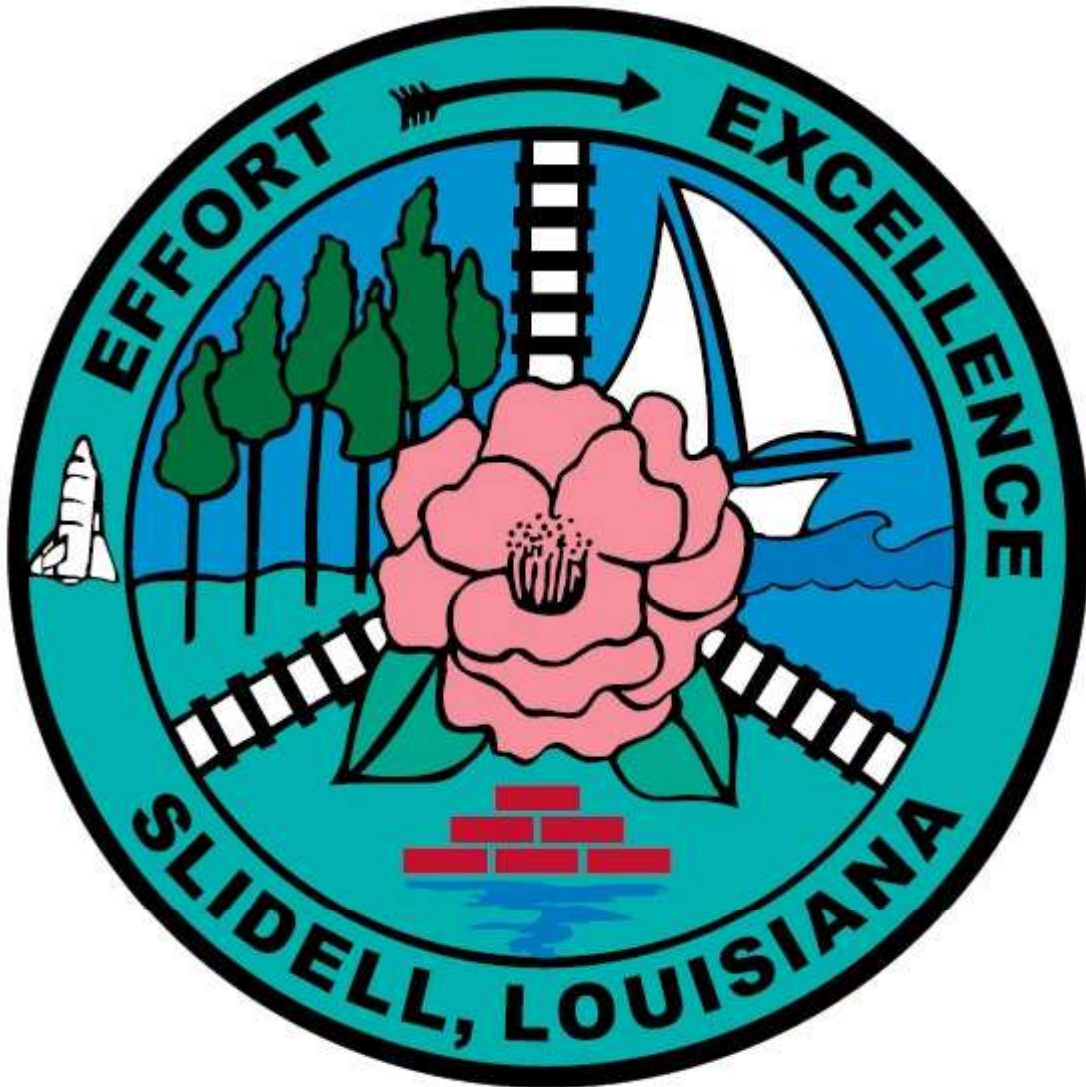
2023 AIG (Expires FY26) \$292,639
 2024 AIG (Expires FY27) \$282,000
 2025 AIG (Expires FY28) \$285,000
 Estimated AIG (for planning through 2030) \$285,000

Highlighted Box Indicates Local Match

Fed FY	Available		Funding Source	ODO Project Component/Phase	Estimated Cost	NPE	AIG	Additional AIP	Other	Match
	NPE	AIG								
2026	\$245,896	\$859,539	AIP	Runway Sealcoat & Remarking - PH 2 (Construction)	\$ 143,976	\$ 136,777	\$ -	\$ -	\$ -	\$ 7,199
			BIL	Transmission Line Clearing	\$ 750,000	\$ -	\$ 712,500	\$ -	\$ -	\$ 37,500
			State	Terminal Apron Expansion PH 1 (Design)	\$ 95,000	\$ -	\$ -	\$ -	\$ 95,000	\$ -
			State	Airfield PCN Study	\$ 45,000	\$ -	\$ -	\$ -	\$ 45,000	\$ -
			State	Aviation Fuel Farm Relocation	\$ 298,023	\$ -	\$ -	\$ -	\$ 298,023	\$ -
			Local	Rotating Wht/Gm Beacon Light	\$ 26,520	\$ -	\$ -	\$ -	\$ 26,520	\$ -
			Local	Wind Cone/Sock assembly w/LED Upgrade	\$ 7,600	\$ -	\$ -	\$ -	\$ 7,600	\$ -
			Local	Taxiway Centerline Light Replacement (Alt-275)	\$ 37,500	\$ -	\$ -	\$ -	\$ 37,500	\$ -
			Local	Hangar 13 Restoration/Upgrade	\$ 17,600	\$ -	\$ -	\$ -	\$ 17,600	\$ -
			Local	Hangar 3 skylight/insulation upgrade	\$ 15,500	\$ -	\$ -	\$ -	\$ 15,500	\$ -
	\$109,119	\$147,039	Remaining Funds	2026 Annual Subtotals:	\$ 1,436,719	\$ 136,777	\$ 712,500	\$ -	\$ 542,743	\$ 44,698
2027	\$259,119	\$147,039	State	Terminal Apron Expansion PH 2 (Construction)	\$ 790,000	\$ -	\$ -	\$ -	\$ 790,000	\$ -
			State	Apron & Taxiway Sealcoat & Remarking PH I (Design)	\$ 90,000	\$ -	\$ -	\$ -	\$ 90,000	\$ -
			State	Taxiway A Rehabilitation PH 1 (Design)	\$ 75,000	\$ -	\$ -	\$ -	\$ 75,000	\$ -
			State	Taxiway A Rehabilitation PH 1 (Design)	\$ -	\$ -	\$ -	\$ -	\$ 45,000	\$ -
	Total = \$406,158				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$259,119	\$147,039	Remaining Funds	2027 Annual Subtotals:	\$ 955,000	\$ -	\$ -	\$ -	\$ 1,000,000	\$ -
2028	\$409,119	\$147,039	AIP	Obstruction Survey and Exhibit A Update	\$ 150,000	\$ 135,000	\$ -	\$ -	\$ -	\$ 15,000
			BIL	T-Hangar & Taxiway Ph1 (Design)	\$ 125,000	\$ -	\$ 112,500	\$ -	\$ -	\$ 12,500
			State	Apron & Taxiway Sealcoat & Remarking PH II (Construction)	\$ 600,000	\$ -	\$ -	\$ -	\$ 600,000	\$ -
			State	Runway 18 Approach Obstruction Removal Ph I (Design)	\$ 50,000	\$ -	\$ -	\$ -	\$ 50,000	\$ -
	Total = \$556,158				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$274,119	\$34,539	Remaining Funds	2028 Annual Subtotals:	\$ 925,000	\$ 135,000	\$ 112,500	\$ -	\$ 650,000	\$ 27,500
2029	\$424,119	\$34,539	AIP	Runway Connector Realignment PH 1 (Design)	\$ 85,000	\$ 76,500	\$ -	\$ -	\$ -	\$ 8,500
			State	Runway 18/36 and Taxiway Rehabilitation (Design)	\$ 125,000	\$ -	\$ -	\$ -	\$ 125,000	\$ -
			State	Taxiway A Rehabilitation PH 2 (Construction)	\$ 350,000	\$ -	\$ -	\$ -	\$ 350,000	\$ -
			Other	T-Hangar & Taxiway Ph 2 (Construction)	\$ 1,700,000	\$ -	\$ -	\$ -	\$ 1,700,000	\$ -
			State	Runway 18 Approach Obstruction Removal Ph II (Construction)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$347,619	\$34,539	Remaining Funds	2029 Annual Subtotals:	\$ 2,260,000	\$ 76,500	\$ -	\$ -	\$ 2,175,000	\$ 8,500
2030	\$497,619		AIP	Runway 18/36 and Taxiway Rehabilitation (Construction)	\$ 1,200,000	\$ 497,619	\$ -	\$ 582,381	\$ -	\$ 120,000
			State	Runway Connector Realignment PH 2 (Construction)	\$ 750,000	\$ -	\$ -	\$ -	\$ 750,000	\$ -
			State	Runway 18/36 and Parallel Taxiway Extension PH 1 (PER)	\$ 90,000	\$ -	\$ -	\$ -	\$ 90,000	\$ -
			State	Runway 18/36 and Parallel Taxiway Extension PH 1 (PER)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Total = \$497,619				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
			Remaining Funds	2030 Annual Subtotals:	\$ 2,040,000	\$ 497,619	\$ -	\$ 582,381	\$ 840,000	\$ 120,000
					5 Year CIP Totals:	\$ 7,616,719	\$ 845,896	\$ 825,000	\$ 5,207,743	\$ 200,698

SPONSOR SIGNATURE:  DATE: 3/9/24

**Proprietary Funds
2027 Proposed Budget**



Proprietary Funds 2027 Proposed 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 2024</u>	<u>Actual 2025</u>	<u>Budget 2026</u>	<u>Proposed 2027</u>
Revenues				
Ad valorem taxes	\$ 2,673,292	\$ 3,021,294	\$ 2,765,000	\$ 2,850,000
Charges for services	12,015,779	13,188,724	12,958,000	13,508,000
Other revenues	446,606	849,114	2,500	2,500
Total revenues	<u>15,135,677</u>	<u>17,059,132</u>	<u>15,725,500</u>	<u>16,360,500</u>
Expenditures				
Utilities administration	4,725,284	5,857,387	6,365,472	6,576,461
Wastewater treatment	1,718,599	1,726,396	2,072,468	2,015,958
Wastewater collection	1,228,636	1,253,845	1,588,048	1,742,042
Water maintenance	2,093,085	2,203,575	2,610,605	2,657,989
Capital outlay (depreciation)	2,765,906	2,947,639	15,371,612	624,617
Other (Change in Net Liabilities)	1,016,852	1,291,825	-	-
Debt service	-	-	1,236,472	1,236,909
Total expenditures	<u>13,548,362</u>	<u>15,280,667</u>	<u>29,244,677</u>	<u>14,853,976</u>
Excess (deficiency) of revenues over expenditures	1,587,315	1,778,465	(13,519,177)	1,506,524
Other financing sources (uses)				
Transfer in	3,392,193	808,729	-	31,225
Transfer out	(1,266,108)	(1,090,519)	(1,336,213)	(1,537,749)
Total other financing sources (uses)	<u>2,126,085</u>	<u>(281,790)</u>	<u>(1,336,213)</u>	<u>(1,506,524)</u>
Net change in fund balance	3,713,400	1,496,675	(14,855,390)	-
Fund balance, beginning of year	66,218,893	69,932,293	71,428,968	56,573,578
Fund balance, end of year	<u>\$ 69,932,293</u>	<u>\$ 71,428,968</u>	<u>\$ 56,573,578</u>	<u>\$ 56,573,578</u>

City of Slidell
2027 Proposed Budget
Utility Fund - Utilities Administration

Department Description:

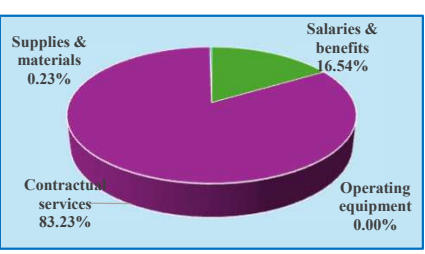
The Utility administration provides continuous guidance, support, and counsel to the water production and wastewater collection teams so as to maximize overall efficiency and ensure uniform observance of general administrative guidelines.

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 2025	Estimated 2026	Target 2027
To increase the efficiency of the utility billing by implementing real time bill pay	Percentage completed	15%	20%	25%
To decrease costs by implementing paperless billing	Number of Accounts	<i>New measurement</i>	816	1,600
Maintain low-cost collections	Cost of curbside collections per month	20.25	20.25	20.25
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	11,209	11,300	11,450
	New meter connections	255	300	300
	Old meter change out	13	437	25
	Daily average consumption of water	2.8978	2.9	3.0
	Number of sewer accounts	10,861	11,000	11,000
	Daily average consumption of treated wastewater	2.735	2.7	2.8

Expenditure Summary:	Actual 2024	Actual 2025	Budget 2026	Proposed 2027	Adopted 2027
Salaries & benefits	\$ 866,411	\$ 1,030,653	\$ 1,037,152	\$ 1,088,031	
Contractual services	3,847,045	4,813,488	5,313,320	5,473,430	
Supplies & materials	11,828	13,246	15,000	15,000	
Operating equipment	-	-	-	-	
Repairs & maintenance	-	-	-	-	
Total Expenditures	\$ 4,725,284	\$ 5,857,387	\$ 6,365,472	\$ 6,576,461	



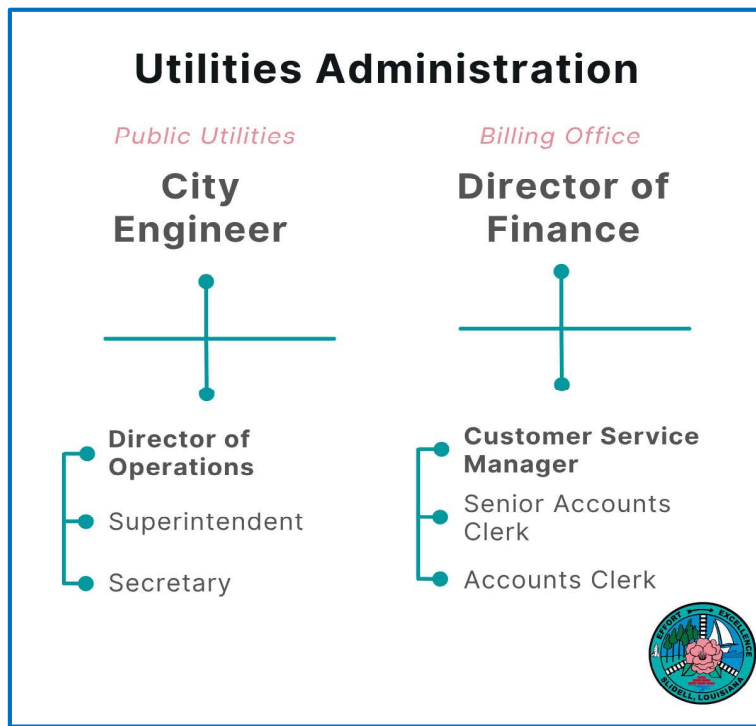
Budget Highlights:

The proposed 2027 budget includes a one-step increase totaling a 1.5% salary adjustment for all municipal employees. The City's retirement contribution will remain at 27.00%, along with an additional 3% City contribution toward employees' required pension contributions. Health insurance costs are projected to increase by approximately 10%. Contractual services increased by \$160,110 or 3.01% due to a 20% projected increase to property insurance and an increase to garbage collections. The average garbage count has remained the same at 9,655 accounts while CPI is projected to be 3.0% to the cost per can beginning January 1, 2027. This has resulted in an annual increase of \$106,720. No other significant variances noted.

City of Slidell
2027 Proposed Budget
Utility Fund - Utilities Administration (continued)

<i>Personnel Summary:</i>	Actual 2024	Actual 2025	Budget 2026	Proposed 2027	Adopted 2027	Grade	Min	Mid	Max
Classified									
Superintendent	1	1	1	1		21	66,252	84,073	106,687
Utility Billing and Revenue Manager	1	1	1	1		14	47,084	59,749	75,820
Utility Lead	1	1	1	1		11	40,673	51,613	65,496
Senior Accounts Clerk	1	1	1	1		9	36,891	46,815	59,407
Accounts Clerk II	1	1	1	1		5	30,351	38,515	48,874
Secretary	1	1	1	1		5	30,351	38,515	48,874
Accounts Clerk I	1	1	1	1		2	26,218	33,270	42,220
Total	7	7	7	7					

Utility Administration Organizational Chart:



City of Slidell
2027 Proposed Budget
Utilities Fund - Wastewater Treatment

Department Description:

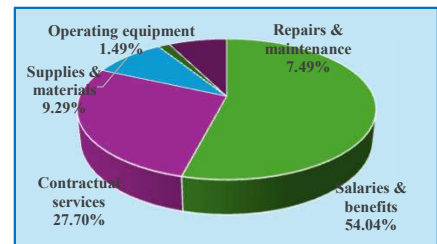
The mission is to provide high-quality wastewater treatment services to the public health of the citizens of Slidell and the environment, to meet and/or exceed regulatory compliance, and apply sound attention to the future infrastructure needs of the City of Slidell. It is the daily goal of the Wastewater 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	100%	100%	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%	25%
New Structure and Aeration Blowers	Percentage completed	0%	50%	100%
Replace Lab Building Floor	Percentage completed	100%	100%	100%
Switch Disinfection from Chlorine to PAA	Percentage completed	0%	0%	100%
Paint Diesel Fuel Tank	Percentage completed	0%	0%	100%
Rebuild Belt Filter Press	Percentage completed	0%	50%	100%
Seal & replace Maintenance Building Roof	Percentage completed	100%	100%	100%
Replace Secondary Clarifier Drivers	Percentage completed	0%	50%	100%
Replace Polymer Feed Systems on Press & Thickener	Percentage completed	0%	0%	100%
Repair termite damage to Maintenance Building	Percentage completed	0%	0%	25%

Expenditure Summary:	Actual 2024	Actual 2025	Budget 2026	Proposed 2027	Adopted 2027
Salaries & benefits	\$ 976,105	\$ 994,044	\$ 1,155,443	\$ 1,089,414	
Contractual services	437,553	417,566	545,350	558,344	
Supplies & materials	149,336	179,093	196,525	187,200	
Operating equipment	24,432	26,627	30,000	30,000	
Repairs & maintenance	131,173	109,066	145,150	151,000	
Total Expenditures	\$ 1,718,599	\$ 1,726,396	\$ 2,072,468	\$ 2,015,958	



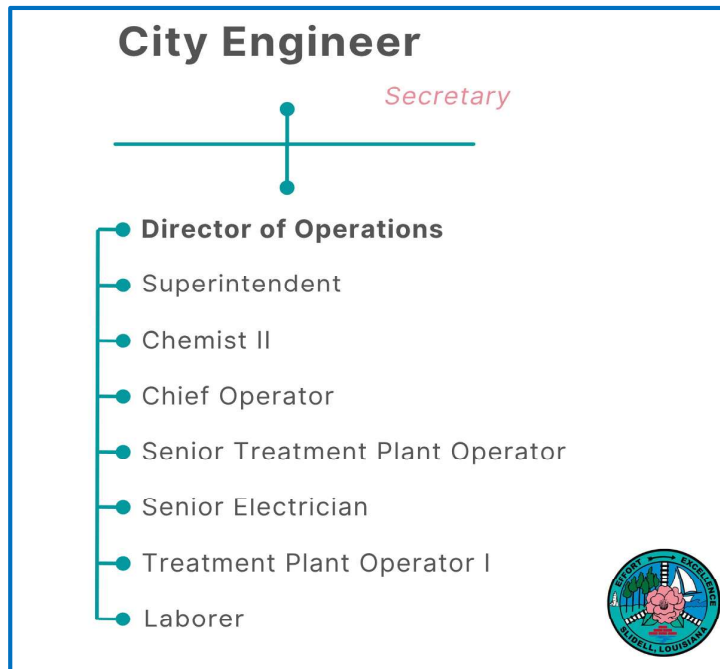
Budget Highlights:

The proposed 2027 budget includes a one-step increase totaling a 1.5% salary adjustment for all municipal employees. The City's retirement contribution will remain at 27.00%, along with an additional 3% City contribution toward employees' required pension contributions. Health insurance costs are projected to increase by approximately 10%. Contractual services increased by \$12,994 due to an increase in solid waste disposal costs. Supplies and materials decreased by \$9,325 primarily due to a decrease in the estimated cost of chemicals. No other significant variances noted.

City of Slidell
2027 Proposed Budget
Utilities Fund - Wastewater Treatment (continued)

<i>Personnel Summary:</i>	Actual 2024	Actual 2025	Budget 2026	Proposed 2027	Adopted 2027	Grade	Min	Mid	Max
Classified									
Superintendent	1	1	1	1		21	66,252	84,073	106,687
Chief Operator	1	1	1	1		17	54,506	69,167	87,772
Chemist II	1	1	1	1		14	47,084	59,749	75,820
Senior Treatment Plant Operator	2	2	4	3		9	36,891	46,815	59,407
Senior Electrician	1	1	1	1		11	40,673	51,613	65,496
Treatment Plant Operator III	-	-	-	1		8	35,135	44,858	56,578
Treatment Plant Operator II	-	1	-	1		5	30,351	38,515	48,874
Treatment Plant Operator I	2	1	2	1		2	26,218	33,270	42,220
Secretary	1	1	1	1		5	30,351	38,515	48,874
Laborer	1	1	1	1		1	24,970	31,686	40,209
Total	10	10	12	12					

Wastewater Treatment Organizational Chart:



City of Slidell
2027 Proposed Budget
Utilities Fund - Wastewater Collection

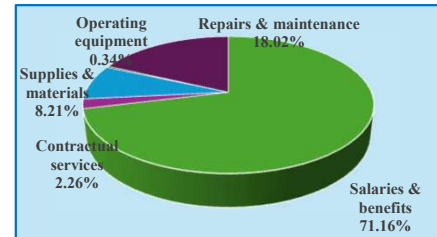
Department Description:

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	30	45
<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	80%	90%	100%
Improve sewer manholes	Percentage completed	35%	60%	100%
Rehabilitate lift station structures	Percentage completed	75%	80%	90%
Rehabilitate/Replace sewer lines for bypass	Percentage completed	60%	80%	90%
Improvements to wastewater lines	Percentage completed	25%	40%	65%

Expenditure Summary:	Actual 2024	Actual 2025	Budget 2026	Proposed 2027	Adopted 2027
Salaries & benefits	\$ 881,987	\$ 878,103	\$ 1,096,198	\$ 1,239,692	
Contractual services	13,615	10,975	33,350	39,350	
Supplies & materials	101,571	98,352	143,000	143,000	
Operating equipment	3,480	3,483	6,000	6,000	
Repairs & maintenance	227,983	262,932	309,500	314,000	
Total Expenditures	\$ 1,228,636	\$ 1,253,845	\$ 1,588,048	\$ 1,742,042	



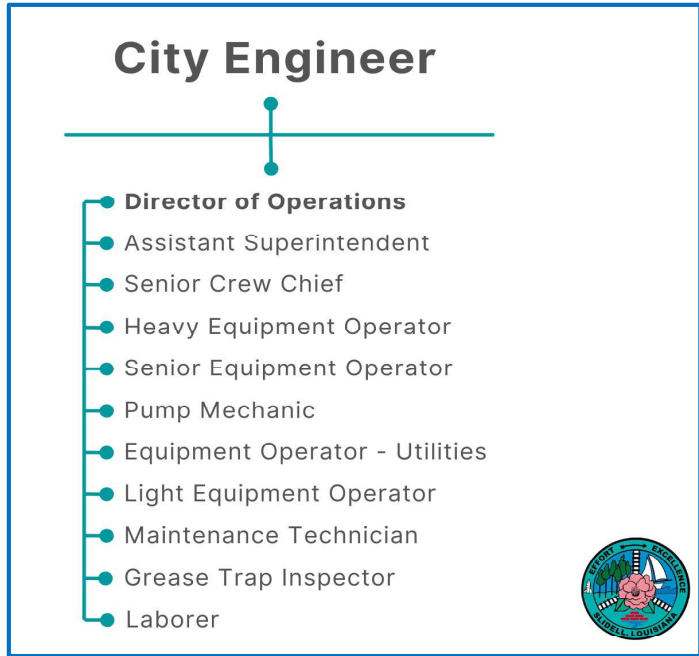
Budget Highlights:

The proposed 2027 budget includes a one-step increase totaling a 1.5% salary adjustment for all municipal employees. The City's retirement contribution will remain at 27.00%, along with an additional 3% City contribution toward employees' required pension contributions. Health insurance costs are projected to increase by approximately 10%. The City has determined to reorganize and place the grease trap inspector position back under the Sewer Department to improve operational efficiency, enhance communication and regulatory compliance, and better protect sewer infrastructure assets. Contractual services increased by \$6,000, or 17.99%, due to an increase in equipment rental needed for preventive repairs and maintenance projects. No other significant variances noted.

City of Slidell
2027 Proposed Budget
Utilities Fund - Wastewater Collection (continued)

<i>Personnel Summary:</i>	Actual 2024	Actual 2025	Budget 2026	Proposed 2027	Adopted 2027	Grade	Min	Mid	Max
Classified									
Assistant Superintendent	1	1	1	1		19	60,092	76,256	96,768
Senior Crew Chief	1	1	1	1		15	49,438	62,736	79,611
Heavy Equipment Operator	1	1	1	1		10	38,736	49,155	62,378
Senior Equipment Operator	2	2	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		6	31,868	40,440	51,318
Grease Trap Inspector	-	-	-	1		5	30,351	38,515	48,874
Light Equipment Operator	1	1	1	1		4	28,905	36,681	46,547
Maintenance Technician	2	3	3	3		2	26,218	33,270	42,220
Laborer	1	1	1	1		1	24,970	31,686	40,209
Total	11	12	14	15					

Wastewater Collection Organizational Chart:



City of Slidell
2027 Proposed Budget
Utilities Fund - Water Maintenance

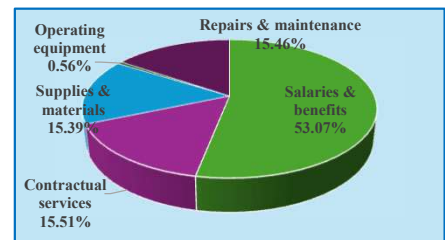
Department Description:

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	Compliance	Compliance	Compliance	Compliance
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%	90%
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%	75%
Maintenance done on water meters & boxes	Percentage completed	100%	100%	100%
Improve/Update meter reading system	Percentage completed	80%	95%	100%
Change out registers due to weak batteries	Percentage completed	100%	100%	100%
Replace any goose necks found in system	Percentage completed	50%	100%	100%
Water valves exercised, maintained, and located	Percentage completed	50%	75%	100%
Water lines located and GIS updated	Percentage completed	45%	60%	100%

Expenditure Summary:	Actual 2024	Actual 2025	Budget 2026	Proposed 2027	Adopted 2027
Salaries & benefits	\$ 1,102,525	\$ 1,124,857	\$ 1,391,305	\$ 1,410,689	
Contractual services	314,240	323,105	411,300	412,300	
Supplies & materials	309,221	311,100	369,400	409,000	
Operating equipment	11,869	1,334	15,000	15,000	
Repairs & maintenance	355,230	443,179	423,600	411,000	
Total Expenditures	\$ 2,093,085	\$ 2,203,575	\$ 2,610,605	\$ 2,657,989	



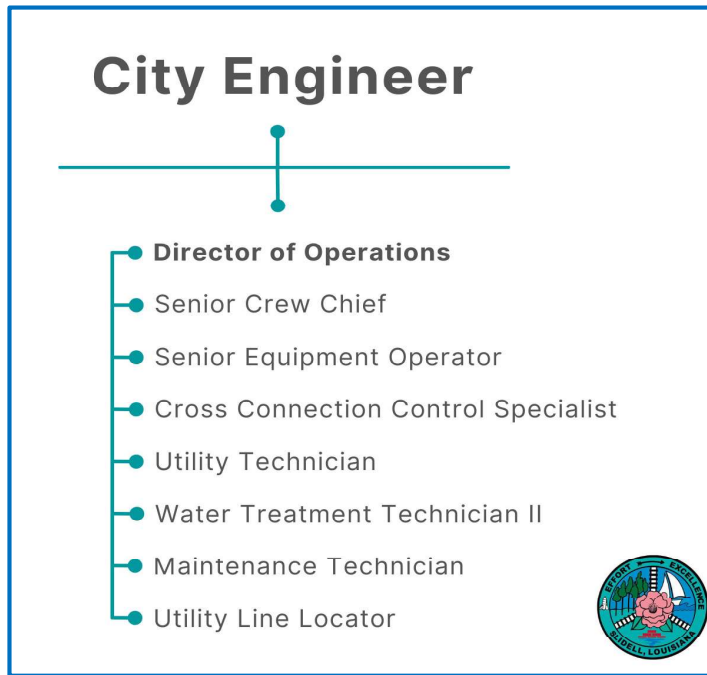
Budget Highlights:

The proposed 2027 budget includes a one-step increase totaling a 1.5% salary adjustment for all municipal employees. The City's retirement contribution will remain at 27.00%, along with an additional 3% City contribution toward employees' required pension contributions. Health insurance costs are projected to increase by approximately 10%. Supplies and materials increased by \$39,600, or 10.72%, due to an increase in chlorine costs. Repairs and maintenance decreased by \$12,600 due to a decrease in water tank maintenance and service costs associated with prior year repair needs. No other significant variances noted.

City of Slidell
2027 Proposed Budget
Utilities Fund - Water Maintenance (continued)

Personnel Summary:	Actual 2024	Actual 2025	Budget 2026	Proposed 2027	Adopted 2027	Grade	Min	Mid	Max
Classified									
Senior Crew Chief	2	1	3	3		15	49,438	62,736	79,611
Senior Equipment Operator	1	1	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		9	36,891	46,815	59,407
Utility Technician	3	2	3	3		7	33,462	42,462	53,884
Water Treatment Technician II	2	2	2	2		5	30,351	38,515	48,874
Maintenance Technician	4	3	3	3		2	26,218	33,270	42,220
Total	13	10	16	16					

Wastewater Maintenance Organizational Chart:



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

	<u>Actual 2024</u>	<u>Actual 2025</u>	<u>Budget 2026</u>	<u>Proposed 2027</u>
Revenues				
Intergovernmental revenues	\$ 176,292	\$ 419,461	\$ -	\$ 298,023
Charges for services	1,011,590	1,044,288	1,069,100	1,131,600
Other revenues	36,586	41,719	1,925	6,500
Total revenues	<u>1,224,468</u>	<u>1,505,468</u>	<u>1,071,025</u>	<u>1,436,123</u>
Expenditures				
Salaries and benefits	269,615	239,569	371,334	379,870
Contractual services	134,231	145,243	177,400	212,725
Supplies and materials	585,573	543,336	589,915	566,000
Operating equipment	3,170	5,302	4,000	5,000
Repairs & maintenance	39,372	31,784	45,585	54,000
Capital outlay (depreciation)	480,265	455,769	1,772,566	298,023
Other (Change in Net Liabilities)	19,534	4,651	-	-
Total expenditures	<u>1,531,760</u>	<u>1,425,654</u>	<u>2,960,800</u>	<u>1,515,618</u>
Excess (deficiency) of revenues over expenditures	(307,292)	79,814	(1,889,775)	(79,495)
Other financing sources (uses)				
Transfer in	47,023	152,795	154,084	79,495
Total other financing sources (uses)	<u>47,023</u>	<u>152,795</u>	<u>154,084</u>	<u>79,495</u>
Net change in fund balance	(260,269)	232,609	(1,735,691)	-
Fund balance, beginning of year	4,118,945	3,858,676	4,091,285	2,355,594
Fund balance, end of year	<u>\$ 3,858,676</u>	<u>\$ 4,091,285</u>	<u>\$ 2,355,594</u>	<u>\$ 2,355,594</u>

**City of Slidell
2027 Proposed Budget
Airport Fund**

Department Description:

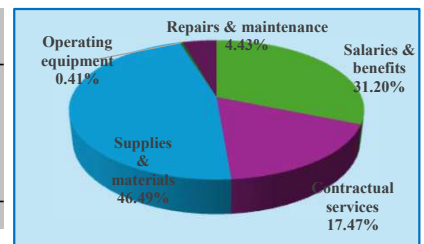
Progressively improve & maintain Slidell Airport infrastructure to maximize amenities and marketability to aid in commerce for the City of Slidell. Assure compliance with all FAA, DOTD, EPA and DEQ regulations. Coordinate and administer federal and state grants for airport improvements. Oversee day-to-day operations and maintenance.

Performance Measure Highlights:

Objective	Measures	Actual 2025	Estimated 2026	Target 2027
Upgrade Lighting to LED (NAVAIDS)	Percentage completed	0%	50%	100%
Replace inoperative taxiway centerline guide lights (400+) (night ops)	Percentage completed	90%	100%	100%
Replace failing white-green beacon light with LED unit (night ops)	Percentage completed	0%	100%	100%
Replace damaged/inoperative lights all-weather wind cone assembly (night ops)	Percentage completed	0%	100%	100%
Move fuel farm tank to safer location (away from terminal)	Percentage completed	0%	0%	100%
Ramp pavement load rating project (aircraft weight load carrying ability)	Percentage completed	0%	0%	100%

Obstruction Mitigation Runway 18 Approach Phase II (Land Acquisition)	Percentage completed	95%	100%	100%
Runway 18 Approach Obstruction Mitigation (Clearing and Grubbing)	Percentage completed	0%	60%	0%
Runway Sealcoat and Remarking (Construction)	Percentage completed	0%	60%	100%
Aviation Fuel System Rehabilitation - Avgas Tank, removal UST, pad at fuel farm	Percentage completed	0%	75%	100%
Taxiway B Widening & Overlay	Percentage completed	0%	60%	100%
Terminal / South Apron expansion (design only)	Percentage completed	0%	0%	100%
Taxiway A (parallel) rework (design only)	Percentage completed	0%	0%	100%
Hangar 13 Rehabilitation Project	Percentage completed	33%	50%	100%
Additional T-Hangar land availability (lots/appraisal/marketing)	Percentage completed	0%	25%	100%

Expenditure Summary:	Actual 2024	Actual 2025	Budget 2026	Proposed 2027	Adopted 2027
Salaries & benefits	\$ 269,615	\$ 239,569	\$ 371,334	\$ 379,870	
Contractual services	134,231	145,243	177,400	212,725	
Supplies & materials	585,573	543,336	589,915	566,000	
Operating equipment	3,170	5,302	4,000	5,000	
Repairs & maintenance	39,372	31,784	45,585	54,000	
Total Expenditures	\$ 1,031,961	\$ 965,234	\$ 1,188,234	\$ 1,217,595	



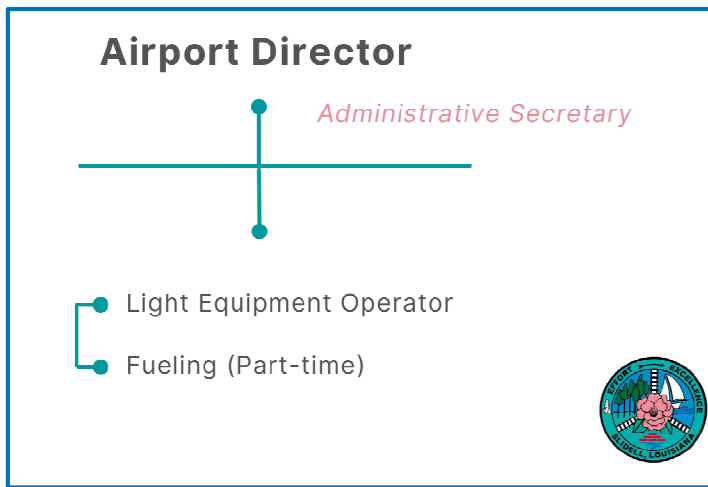
Budget Highlights:

The proposed 2027 budget includes a one-step increase totaling a 1.5% salary adjustment for all municipal employees. The City's retirement contribution will remain at 27.00%, along with an additional 3% City contribution toward employees' required pension contributions. Health insurance costs are projected to increase by approximately 10%. Contractual services increased by \$35,325, or 19.91%, due to the need for a grass cutting contract and public relations services to support marketing efforts for the airport. These marketing initiatives are intended to increase public awareness of airport services, attract new aviation business, and promote overall airport activity and growth. Supplies and materials decreased by \$23,915, or 4.05%, primarily due to a decrease in fuel prices compared to the prior year with the implementation of a new fuel contract. Jet fuel is budgeted at \$380,000 and Avgas is budgeted at \$155,000 in the current year. Repairs and maintenance increased by \$8,415, or 18.46%, primarily due to proactive maintenance activities designed to address minor repairs early, preserve airport infrastructure, and reduce the likelihood of larger, more costly repairs in the future. No other significant variances noted.

**City of Slidell
2027 Proposed Budget
Airport Fund (continued)**

<i>Personnel Summary:</i>	Actual 2024	Actual 2025	Budget 2026	Proposed 2027	Adopted 2027	Grade	Min	Mid	Max
Unclassified									
Airport Director	-	1	1	1		85	65,689	78,827	91,965
Airport Manager	1	-	-	-		81	44,867	53,840	62,813
Classified									
Administrative Secretary	1	1	1	1		9	36,891	46,815	59,407
Light Equipment Operator	1	1	1	1		4	28,905	36,681	46,547
Part-time									
Light Equipment Operator	1	1	1	1		4	28,905	36,681	46,547
Total	4	4	4	4					

Airport Organizational Chart:



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

	<u>Actual 2024</u>	<u>Actual 2025</u>	<u>Budget 2026</u>	<u>Proposed 2027</u>
Revenues				
Charges for services	\$ 1,290,900	\$ 1,291,392	\$ 502,740	\$ 625,000
Other revenues	318,253	462,585	275,000	400,000
Total revenues	<u>1,609,153</u>	<u>1,753,977</u>	<u>777,740</u>	<u>1,025,000</u>
Expenditures				
Salaries and benefits	587,598	606,873	771,440	820,587
Contractual services	1,595,748	1,819,488	932,600	761,700
Supplies and materials	3,993	2,966	6,600	3,000
Total expenditures	<u>2,187,339</u>	<u>2,429,327</u>	<u>1,710,640</u>	<u>1,585,287</u>
Excess (deficiency) of revenues over expenditures	(578,186)	(675,350)	(932,900)	(560,287)
Other financing sources				
Transfer in	535,182	2,800	932,900	160,287
Appropriated fund balance	-	-	-	400,000
Total other financing sources	<u>535,182</u>	<u>2,800</u>	<u>932,900</u>	<u>560,287</u>
Net change in fund balance	(43,004)	(672,550)	-	-
Fund balance, beginning of year	2,964,208	2,921,204	2,248,654	2,248,654
Fund balance, end of year	<u>\$ 2,921,204</u>	<u>\$ 2,248,654</u>	<u>\$ 2,248,654</u>	<u>\$ 2,248,654</u>

City of Slidell
2027 Proposed 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:

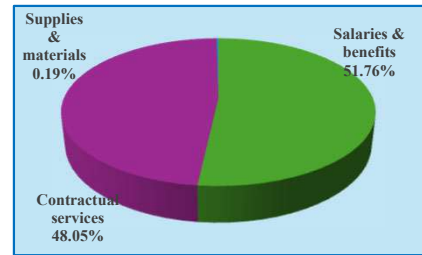
Objective	Measures	Actual 2025	Estimated 2026	Target 2027
Provide Health Insurance and Group Benefits to all employees and their family members:				
	Number of current employees with dependent group insurance	128	124	123
	Number of current employees with single group insurance	178	181	180
	Number of retired employees with dependent group insurance	41	33	32
	Number of retired employees with single group insurance	26	34	36
	Number of retirees/dependents on Humana Medicare Advantage	149	148	149
	Number of Long-Term Disability Claims	3	3	3
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	13*	30
	Number of General Liability claims processed	19	19	18
	Number of Automobile Liability claims processed	10	12	10
	Total dollar amount of Workers' Compensation payments (millions), net reinsurance reimbursements	1.147	0.623	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	2.201	2.088
	Total dollar amount of medical claims paid (millions), net reinsurance reimbursements	2.987	3.701	4.222
	Number of catastrophic sick leave claims	1	N/A	N/A
	Number of life insurance claims paid	12	17	1

*COS transitioned to LA Workers' Comp Corp (LWCC) first dollar policy Jan 1, 2025.

** Catastrophic sick leave program was discontinued on June 30, 2025.

City of Slidell
2027 Proposed Budget
Self Insurance Fund - Risk Management (continued)

Expenditure Summary:	Actual 2024	Actual 2025	Budget 2026	Proposed 2027	Adopted 2027
Salaries & benefits	\$ 587,598	\$ 606,873	\$ 771,440	\$ 820,587	
Contractual services	1,595,748	1,819,488	932,600	761,700	
Supplies & materials	3,993	2,966	6,600	3,000	
Operating equipment	-	-	-	-	
Repairs & maintenance	-	-	-	-	
Total Expenditures	\$ 2,187,339	\$ 2,429,327	\$ 1,710,640	\$ 1,585,287	



Budget Highlights:

The proposed 2027 budget includes a one-step increase totaling a 1.5% salary adjustment for all municipal employees. The City's retirement contribution will remain at 27.00%, along with an additional 3% City contribution toward employees' required pension contributions. Health insurance costs are projected to increase by approximately 10%. Contractual services decreased by \$170,900, or 18.33%, due to a decrease in workers' compensation claims as prior year run-off claims from the self-insurance program are being resolved and closed. The City is now fully insured for workers' compensation, resulting in no new claim-related expenses though the City is committed to manage outstanding liabilities and reduce ongoing claims costs. The City has set aside \$400,000 for auto and general liability claims, \$150,000 for remaining run-off workers' compensation claims from the self-insurance plan, and \$100,000 to pay outside attorney fees. The City continues working diligently to close all remaining run-off claims from the prior self-insurance program.

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. 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, 2025 to July 1, 2026, the City is self-insured for the first \$250,000 of each claim relating to general liability, automobile liability coverage, wrongful act liability coverage and miscellaneous professional liability coverage. Policy schedule retained limit combined aggregate of \$1,450,000, with excess limit of insurance combined aggregate \$1,000,000. Maintenance deductible N/A.

City of Slidell
2027 Proposed Budget
Self Insurance Fund - Risk Management (continued)

Special Notes (continued)

Automobile Liability – For the period July 1, 2025 to July 1, 2026, the auto liability self-insured retention is \$350,000 per accident, with claims in excess covered up to \$2,500,000. Auto claims in excess of \$2,500,000 are paid by the City.

Wrongful Act Liability – For the period July 1, 2025 to July 1, 2026, the liability self-insured retention is \$250,000 of each claim, with claims in excess thereof covered up to \$2,500,000 per each act with a \$2,500,000 aggregate.

Miscellaneous Professional Liability – For the period July 1, 2025 to July 1, 2026, the City is self-insured for the first \$250,000 of each act, with claims in excess thereof covered up to \$2,500,000 per each act with a \$2,500,000 aggregate. Includes Engineers, attorneys, and accountants employed by the insured for services performed on behalf of the insured.

Workers' Compensation – For the period January 1, 2026 to January 1, 2027, the City is insured with Louisiana Workers' Compensation Corporation (LWCC)-first dollar policy with Employers Liability limits of \$1,000,000 for bodily injury by accident or by disease.

Property Insurance – For the period July 1, 2025 to July 1, 2026, various city buildings are insured up to the value shown for that building on the Statement of Values (SOV). The policy provides overall limits of \$55,000,000 per occurrence for Fire & Extended Perils (excluding Wind/Hail), \$25,000,000 per occurrence for Wind and Hail. The amount payable for any one building is generally limited to the value scheduled for that building on the Statement of Values. However, the policy includes a 120% Margin Clause, which means the insurer could pay up to 120% of the value shown for that building on the most recently submitted SOV. Deductibles applicable to the Property Program are \$100,000 per occurrence (Property Damage and Time Element combined) for ALL Perils except Wind/Hail. Named Windstorm losses carry a deductible of 5% of the combined Property Damage values of each building involved in the loss, subject to a minimum deductible of \$100,000 per occurrence. All other Wind/Hail losses carry a deductible of 2% of the combined Property Damage values of each building involved in the loss, subject to a minimum deductible of \$100,000 per occurrence.

Standalone Terrorism & Sabotage Insurance – For the period of July 1, 2025 to July 1, 2026, the City has scheduled limits for City-owned buildings. There is a \$10,000 deductible.

Boiler & Machinery Insurance – For the period July 1, 2025 to July 1, 2026, 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, 2025 to July 1, 2026, Total limits for all scheduled and unscheduled communications towers \$697,206 with a \$5,000 deductible. Replacement cost valuation applies to all covered property. An 80% coinsurance applies.

Special Floater-Inland Marine Coverage – For the period July 1, 2025 to July 1, 2026, the City is self-insured for \$5,000. Blanket coverage of short term equipment leased, borrowed or rented from others limit per occurrence \$200,000, limit per item \$200,000. The total limit of covered equipment is \$7,642,852.

Marina Liability – For the period of July 1, 2025, to July 1, 2026, 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, 2027, the coverage limit is \$25,000 with a \$0 deductible. 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 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, 2025, to July 1, 2026, the City a policy with several clauses including: 1. Cyber Incident Response with liability limit \$2,000,000 per claim. 2. Cyber Crime with limit of liability \$250,000 per claim. 3. Cyber Extortion with liability limit \$2,000,000 per claim. 4. System Damage and Business Interruption with liability limit \$2,000,000 per claim. 5. Network Security & Privacy Liability with aggregate limit of liability \$2,000,000. 6. Criminal Reward Cover liability limit \$100,000 per claim. 7. Media Liability aggregate limit liability \$2,000,000. 8. Court Attendance Costs aggregate limit of liability of \$100,000. Policy has aggregate deductible \$25,000.00.

Drone-Aircraft Liability – For the period of August 24, 2025 to August 24 2026, the City has limits of \$1,000,000 per occurrence with no physical damage coverage.

City of Slidell
2027 Proposed Budget
Self Insurance Fund - Risk Management (continued)

Special Notes (continued)

Airport Liability – For the period of July 1, 2025 to July 1, 2026, 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.

For the period of July 1, 2025, to July 1, 2026, the City is self-insured for the employee medical insurance with \$80,000 retention per individual and an aggregate attachment point of \$5,560,789. There is one employee lasered with a \$250,000 retention. The City has a 12/15 Stop Loss Contract.

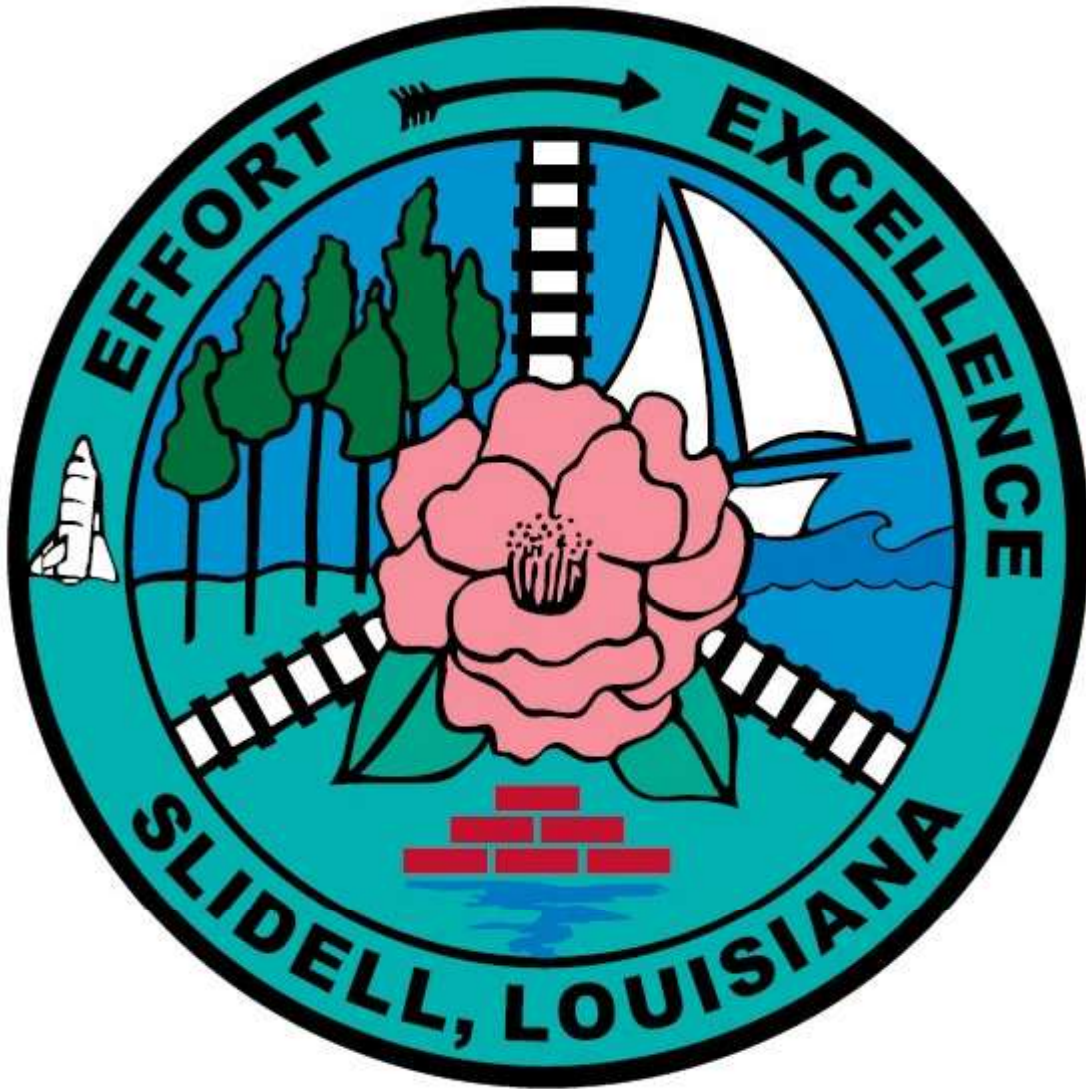
Flood – City of Slidell (COS) is insured through the National Flood Insurance Program, which covers 36 non-residential buildings located throughout city of Slidell, within the 70458 and 70460 zip codes. For budgeting purposes, the policy period for each of the 36 policies are divided throughout the Fiscal 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 2024	Actual 2025	Budget 2026	Proposed 2027	Adopted 2027	Grade	Min	Mid	Max
Classified									
Risk Insurance Manager	1	1	1	1		18	57,231	72,625	92,160
Risk Mgmt. Specialist	1	1	1	1		14	47,084	59,749	75,820
Total	2	2	2	2					

Risk Management Organizational Chart:



**Supplemental Schedules
2027 Proposed Budget**



City of Slidell
Municipal Employee Pay Matrix
Clerical Employees (72 hour employees)

Steps	Grade 1 <i>General Clerk</i>		Grade 2 <i>Accounting Clerk I</i>		Grade 3 <i>Permit Technician</i>		Grade 4 <i>Legal Clerk</i>		Grade 5 <i>Accounting Clerk II Human Resources Assistant Secretary</i>	
	\$		\$		\$		\$		\$	
1	\$	24,970	\$	26,218	\$	27,529	\$	28,905	\$	30,351
2		25,344		26,611		27,942		29,339		30,806
3		25,724		27,011		28,361		29,779		31,268
4		26,110		27,416		28,786		30,226		31,737
5		26,502		27,827		29,218		30,679		32,213
6		26,899		28,244		29,657		31,139		32,696
7		27,303		28,668		30,101		31,606		33,187
8		27,712		29,098		30,553		32,081		33,685
9		28,128		29,534		31,011		32,562		34,190
10		28,550		29,977		31,476		33,050		34,703
11		28,978		30,427		31,949		33,546		35,223
12		29,413		30,884		32,428		34,049		35,752
13		29,854		31,347		32,914		34,560		36,288
14		30,302		31,817		33,408		35,078		36,832
15		30,756		32,294		33,909		35,604		37,385
16		31,218		32,779		34,418		36,138		37,945
17		31,686		33,270		34,934		36,681		38,515
18		32,161		33,769		35,458		37,231		39,092
19		32,644		34,276		35,990		37,789		39,679
20		33,133		34,790		36,530		38,356		40,274
21		33,630		35,312		37,078		38,931		40,878
22		34,135		35,842		37,634		39,515		41,491
23		34,647		36,379		38,198		40,108		42,114
24		35,167		36,925		38,771		40,710		42,745
25		35,694		37,479		39,353		41,320		43,386
26		36,230		38,041		39,943		41,940		44,037
27		36,773		38,612		40,542		42,569		44,698
28		37,325		39,191		41,150		43,208		45,368
29		37,884		39,779		41,768		43,856		46,049
30		38,453		40,375		42,394		44,514		46,739
31		39,029		40,981		43,030		45,182		47,441
32		39,615		41,596		43,675		45,859		48,152
33		40,209		42,220		44,331		46,547		48,874

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> <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>IT Support Specialist II</i> <i>Human Resources Generalist</i>	<i>Accountant I</i> <i>Eng. Field Representative</i> <i>GIS Analyst</i> <i>Planner I</i>
1	\$ 31,868	\$ 33,462	\$ 35,135	\$ 36,891	\$ 38,736
2	32,346	33,964	35,662	37,445	39,317
3	32,831	34,473	36,197	38,007	39,907
4	33,324	34,990	36,740	38,577	40,505
5	33,824	35,515	37,291	39,155	41,113
6	34,331	36,048	37,850	39,743	41,730
7	34,846	36,588	38,418	40,339	42,356
8	35,369	37,137	38,994	40,944	42,991
9	35,899	37,694	39,579	41,558	43,636
10	36,438	38,260	40,173	42,181	44,290
11	36,984	38,834	40,775	42,814	44,955
12	37,539	39,416	41,387	43,456	45,629
13	38,102	40,007	42,008	44,108	46,314
14	38,674	40,607	42,638	44,770	47,008
15	39,254	41,217	43,277	45,441	47,713
16	39,843	41,835	43,927	46,123	48,429
17	40,440	42,462	44,585	46,815	49,155
18	41,047	43,099	45,254	47,517	49,893
19	41,663	43,746	45,933	48,230	50,641
20	42,288	44,402	46,622	48,953	51,401
21	42,922	45,068	47,321	49,687	52,172
22	43,566	45,744	48,031	50,433	52,954
23	44,219	46,430	48,752	51,189	53,749
24	44,883	47,127	49,483	51,957	54,555
25	45,556	47,834	50,225	52,736	55,373
26	46,239	48,551	50,979	53,528	56,204
27	46,933	49,279	51,743	54,330	57,047
28	47,637	50,018	52,519	55,145	57,903
29	48,351	50,769	53,307	55,973	58,771
30	49,076	51,530	54,107	56,812	59,653
31	49,813	52,303	54,918	57,664	60,548
32	50,560	53,088	55,742	58,529	61,456
33	51,318	53,884	56,578	59,407	62,378

**City of Slidell
Municipal Employee Pay Matrix
Clerical Employees (72 hour employees)**

	Grade 11	Grade 12	Grade 13	Grade 14	Grade 15
	<i>Accountant II</i>	<i>Legal Secretary</i>	<i>Inspector II</i>	<i>Engineer I</i>	<i>Human Resources Manager</i>
	<i>Utility Lead Buyer II</i>	<i>Senior Accountant I</i>	<i>Legal Assistant Planner II</i>	<i>Engineer Inspector I Inspector III Mk & Events Coordinator Risk Mgmt. Specialist Utility Billing & Revenue Manager</i>	<i>Engineer Inspector II</i>
	<i>IT Support Specialist III</i>				
Steps					
1	\$ 40,673	\$ 42,706	\$ 44,842	\$ 47,084	\$ 49,438
2	41,283	43,347	45,514	47,790	50,180
3	41,902	43,997	46,197	48,507	50,932
4	42,531	44,657	46,890	49,235	51,696
5	43,169	45,327	47,593	49,973	52,472
6	43,816	46,007	48,307	50,723	53,259
7	44,473	46,697	49,032	51,484	54,058
8	45,141	47,398	49,767	52,256	54,869
9	45,818	48,109	50,514	53,040	55,692
10	46,505	48,830	51,272	53,835	56,527
11	47,202	49,563	52,041	54,643	57,375
12	47,911	50,306	52,821	55,462	58,236
13	48,629	51,061	53,614	56,294	59,109
14	49,359	51,827	54,418	57,139	59,996
15	50,099	52,604	55,234	57,996	60,896
16	50,850	53,393	56,063	58,866	61,809
17	51,613	54,194	56,904	59,749	62,736
18	52,387	55,007	57,757	60,645	63,677
19	53,173	55,832	58,624	61,555	64,632
20	53,971	56,669	59,503	62,478	65,602
21	54,780	57,519	60,395	63,415	66,586
22	55,602	58,382	61,301	64,366	67,585
23	56,436	59,258	62,221	65,332	68,599
24	57,283	60,147	63,154	66,312	69,627
25	58,142	61,049	64,101	67,307	70,672
26	59,014	61,965	65,063	68,316	71,732
27	59,899	62,894	66,039	69,341	72,808
28	60,798	63,838	67,030	70,381	73,900
29	61,710	64,795	68,035	71,437	75,009
30	62,635	65,767	69,056	72,508	76,134
31	63,575	66,754	70,091	73,596	77,276
32	64,529	67,755	71,143	74,700	78,435
33	65,496	68,771	72,210	75,820	79,611

City of Slidell
Municipal Employee Pay Matrix
Clerical Employees (72 hour employees)

Steps	Grade 16	Grade 17	Grade 18	Grade 19	Grade 20
	<i>Civil Service Director</i> <i>Buyer III</i> <i>Engineer Inspector III</i>	<i>Engineer II</i> <i>Senior Accountant II</i>	<i>Risk Insurance Manger</i>	<i>Assistant Director of KSB</i> <i>Assistant Director of Recreation</i> <i>Grant & Emergency Preparedness Administrator</i> <i>Internal Auditor</i>	<i>CBO/CFM</i> <i>Planner III</i>
1	\$ 51,910	\$ 54,506	\$ 57,231	\$ 60,092	\$ 63,097
2	52,689	55,323	58,089	60,994	64,043
3	53,479	56,153	58,961	61,909	65,004
4	54,281	56,995	59,845	62,837	65,979
5	55,095	57,850	60,743	63,780	66,969
6	55,922	58,718	61,654	64,736	67,973
7	56,761	59,599	62,579	65,708	68,993
8	57,612	60,493	63,517	66,693	70,028
9	58,476	61,400	64,470	67,694	71,078
10	59,353	62,321	65,437	68,709	72,144
11	60,244	63,256	66,419	69,740	73,227
12	61,147	64,205	67,415	70,786	74,325
13	62,065	65,168	68,426	71,847	75,440
14	62,996	66,145	69,453	72,925	76,571
15	63,940	67,137	70,494	74,019	77,720
16	64,900	68,145	71,552	75,129	78,886
17	65,873	69,167	72,625	76,256	80,069
18	66,861	70,204	73,714	77,400	81,270
19	67,864	71,257	74,820	78,561	82,489
20	68,882	72,326	75,942	79,740	83,727
21	69,915	73,411	77,082	80,936	84,982
22	70,964	74,512	78,238	82,150	86,257
23	72,028	75,630	79,411	83,382	87,551
24	73,109	76,764	80,603	84,633	88,864
25	74,205	77,916	81,812	85,902	90,197
26	75,319	79,085	83,039	87,191	91,550
27	76,448	80,271	84,284	88,499	92,923
28	77,595	81,475	85,549	89,826	94,317
29	78,759	82,697	86,832	91,173	95,732
30	79,940	83,937	88,134	92,541	97,168
31	81,140	85,196	89,456	93,929	98,626
32	82,357	86,474	90,798	95,338	100,105
33	83,592	87,772	92,160	96,768	101,607

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	\$	66,252	\$	69,564	\$	73,043	\$	76,695	\$	80,529
2		67,246		70,608		74,138		77,845		81,737
3		68,254		71,667		75,250		79,013		82,963
4		69,278		72,742		76,379		80,198		84,208
5		70,317		73,833		77,525		81,401		85,471
6		71,372		74,941		78,688		82,622		86,753
7		72,443		76,065		79,868		83,861		88,054
8		73,529		77,206		81,066		85,119		89,375
9		74,632		78,364		82,282		86,396		90,716
10		75,752		79,539		83,516		87,692		92,077
11		76,888		80,732		84,769		89,007		93,458
12		78,041		81,943		86,040		90,342		94,860
13		79,212		83,172		87,331		91,698		96,282
14		80,400		84,420		88,641		93,073		97,727
15		81,606		85,686		89,971		94,469		99,193
16		82,830		86,972		91,320		95,886		100,681
17		84,073		88,276		92,690		97,324		102,191
18		85,334		89,600		94,080		98,784		103,724
19		86,614		90,944		95,492		100,266		105,279
20		87,913		92,308		96,924		101,770		106,859
21		89,232		93,693		98,378		103,297		108,462
22		90,570		95,099		99,853		104,846		110,088
23		91,929		96,525		101,351		106,419		111,740
24		93,307		97,973		102,872		108,015		113,416
25		94,707		99,442		104,415		109,635		115,117
26		96,128		100,934		105,981		111,280		116,844
27		97,570		102,448		107,571		112,949		118,596
28		99,033		103,985		109,184		114,643		120,375
29		100,519		105,545		110,822		116,363		122,181
30		102,026		107,128		112,484		118,108		124,014
31		103,557		108,735		114,171		119,880		125,874
32		105,110		110,366		115,884		121,678		127,762
33		106,687		112,021		117,622		123,503		129,679

**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	\$	84,556	\$	88,784	\$	93,223	\$	97,884	\$	102,778
2		85,824		90,115		94,621		99,352		104,320
3		87,112		91,467		96,041		100,843		105,885
4		88,418		92,839		97,481		102,355		107,473
5		89,745		94,232		98,943		103,891		109,085
6		91,091		95,645		100,428		105,449		110,721
7		92,457		97,080		101,934		107,031		112,382
8		93,844		98,536		103,463		108,636		114,068
9		95,252		100,014		105,015		110,266		115,779
10		96,680		101,514		106,590		111,920		117,516
11		98,131		103,037		108,189		113,598		119,278
12		99,603		104,583		109,812		115,302		121,068
13		101,097		106,151		111,459		117,032		122,884
14		102,613		107,744		113,131		118,787		124,727
15		104,152		109,360		114,828		120,569		126,598
16		105,715		111,000		116,550		122,378		128,497
17		107,300		112,665		118,299		124,213		130,424
18		108,910		114,355		120,073		126,077		132,380
19		110,543		116,071		121,874		127,968		134,366
20		112,202		117,812		123,702		129,887		136,382
21		113,885		119,579		125,558		131,836		138,427
22		115,593		121,372		127,441		133,813		140,504
23		117,327		123,193		129,353		135,820		142,611
24		119,087		125,041		131,293		137,858		144,751
25		120,873		126,917		133,262		139,926		146,922
26		122,686		128,820		135,261		142,024		149,126
27		124,526		130,753		137,290		144,155		151,363
28		126,394		132,714		139,350		146,317		153,633
29		128,290		134,705		141,440		148,512		155,937
30		130,214		136,725		143,561		150,740		158,277
31		132,168		138,776		145,715		153,001		160,651
32		134,150		140,858		147,901		155,296		163,060
33		136,162		142,971		150,119		157,625		165,506

City of Slidell
Municipal Employee Pay Matrix
Clerical Employees (72 hour employees)

<u>Steps</u>	<u>Grade 31</u> <i>None</i>
1	\$ 107,917
2	109,536
3	111,179
4	112,847
5	114,539
6	116,257
7	118,001
8	119,771
9	121,568
10	123,391
11	125,242
12	127,121
13	129,028
14	130,963
15	132,928
16	134,922
17	136,945
18	139,000
19	141,085
20	143,201
21	145,349
22	147,529
23	149,742
24	151,988
25	154,268
26	156,582
27	158,931
28	161,315
29	163,734
30	166,190
31	168,683
32	171,213
33	173,782

**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 Operator in Training</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 Grease Trap Inspector Code Enforcement Officer</i>
1	\$ 24,970	\$ 26,218	\$ 27,529	\$ 28,905	\$ 30,351
2	25,344	26,611	27,942	29,339	30,806
3	25,724	27,011	28,361	29,779	31,268
4	26,110	27,416	28,786	30,226	31,737
5	26,502	27,827	29,218	30,679	32,213
6	26,899	28,244	29,657	31,139	32,696
7	27,303	28,668	30,101	31,606	33,187
8	27,712	29,098	30,553	32,081	33,685
9	28,128	29,534	31,011	32,562	34,190
10	28,550	29,977	31,476	33,050	34,703
11	28,978	30,427	31,949	33,546	35,223
12	29,413	30,884	32,428	34,049	35,752
13	29,854	31,347	32,914	34,560	36,288
14	30,302	31,817	33,408	35,078	36,832
15	30,756	32,294	33,909	35,604	37,385
16	31,218	32,779	34,418	36,138	37,945
17	31,686	33,270	34,934	36,681	38,515
18	32,161	33,769	35,458	37,231	39,092
19	32,644	34,276	35,990	37,789	39,679
20	33,133	34,790	36,530	38,356	40,274
21	33,630	35,312	37,078	38,931	40,878
22	34,135	35,842	37,634	39,515	41,491
23	34,647	36,379	38,198	40,108	42,114
24	35,167	36,925	38,771	40,710	42,745
25	35,694	37,479	39,353	41,320	43,386
26	36,230	38,041	39,943	41,940	44,037
27	36,773	38,612	40,542	42,569	44,698
28	37,325	39,191	41,150	43,208	45,368
29	37,884	39,779	41,768	43,856	46,049
30	38,453	40,375	42,394	44,514	46,739
31	39,029	40,981	43,030	45,182	47,441
32	39,615	41,596	43,675	45,859	48,152
33	40,209	42,220	44,331	46,547	48,874

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	\$ 40,673	\$ 42,706	\$ 44,842	\$ 47,084	\$ 49,438
2	41,283	43,347	45,514	47,790	50,180
3	41,902	43,997	46,197	48,507	50,932
4	42,531	44,657	46,890	49,235	51,696
5	43,169	45,327	47,593	49,973	52,472
6	43,816	46,007	48,307	50,723	53,259
7	44,473	46,697	49,032	51,484	54,058
8	45,141	47,398	49,767	52,256	54,869
9	45,818	48,109	50,514	53,040	55,692
10	46,505	48,830	51,272	53,835	56,527
11	47,202	49,563	52,041	54,643	57,375
12	47,911	50,306	52,821	55,462	58,236
13	48,629	51,061	53,614	56,294	59,109
14	49,359	51,827	54,418	57,139	59,996
15	50,099	52,604	55,234	57,996	60,896
16	50,850	53,393	56,063	58,866	61,809
17	51,613	54,194	56,904	59,749	62,736
18	52,387	55,007	57,757	60,645	63,677
19	53,173	55,832	58,624	61,555	64,632
20	53,971	56,669	59,503	62,478	65,602
21	54,780	57,519	60,395	63,415	66,586
22	55,602	58,382	61,301	64,366	67,585
23	56,436	59,258	62,221	65,332	68,599
24	57,283	60,147	63,154	66,312	69,627
25	58,142	61,049	64,101	67,307	70,672
26	59,014	61,965	65,063	68,316	71,732
27	59,899	62,894	66,039	69,341	72,808
28	60,798	63,838	67,030	70,381	73,900
29	61,710	64,795	68,035	71,437	75,009
30	62,635	65,767	69,056	72,508	76,134
31	63,575	66,754	70,091	73,596	77,276
32	64,529	67,755	71,143	74,700	78,435
33	65,496	68,771	72,210	75,820	79,611

**City of Slidell
Municipal Employee Pay Matrix
Field Employees (80 hour employees)**

Steps	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>
1	\$	51,910	\$	54,506	\$	57,231	\$	60,092	\$	63,097
2		52,689		55,323		58,089		60,994		64,043
3		53,479		56,153		58,961		61,909		65,004
4		54,281		56,995		59,845		62,837		65,979
5		55,095		57,850		60,743		63,780		66,969
6		55,922		58,718		61,654		64,736		67,973
7		56,761		59,599		62,579		65,708		68,993
8		57,612		60,493		63,517		66,693		70,028
9		58,476		61,400		64,470		67,694		71,078
10		59,353		62,321		65,437		68,709		72,144
11		60,244		63,256		66,419		69,740		73,227
12		61,147		64,205		67,415		70,786		74,325
13		62,065		65,168		68,426		71,847		75,440
14		62,996		66,145		69,453		72,925		76,571
15		63,940		67,137		70,494		74,019		77,720
16		64,900		68,145		71,552		75,129		78,886
17		65,873		69,167		72,625		76,256		80,069
18		66,861		70,204		73,714		77,400		81,270
19		67,864		71,257		74,820		78,561		82,489
20		68,882		72,326		75,942		79,740		83,727
21		69,915		73,411		77,082		80,936		84,982
22		70,964		74,512		78,238		82,150		86,257
23		72,028		75,630		79,411		83,382		87,551
24		73,109		76,764		80,603		84,633		88,864
25		74,205		77,916		81,812		85,902		90,197
26		75,319		79,085		83,039		87,191		91,550
27		76,448		80,271		84,284		88,499		92,923
28		77,595		81,475		85,549		89,826		94,317
29		78,759		82,697		86,832		91,173		95,732
30		79,940		83,937		88,134		92,541		97,168
31		81,140		85,196		89,456		93,929		98,626
32		82,357		86,474		90,798		95,338		100,105
33		83,592		87,772		92,160		96,768		101,607

**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	\$ 66,252	\$ 69,564	\$ 73,043	\$ 76,695	\$ 80,529
2	67,246	70,608	74,138	77,845	81,737
3	68,254	71,667	75,250	79,013	82,963
4	69,278	72,742	76,379	80,198	84,208
5	70,317	73,833	77,525	81,401	85,471
6	71,372	74,941	78,688	82,622	86,753
7	72,443	76,065	79,868	83,861	88,054
8	73,529	77,206	81,066	85,119	89,375
9	74,632	78,364	82,282	86,396	90,716
10	75,752	79,539	83,516	87,692	92,077
11	76,888	80,732	84,769	89,007	93,458
12	78,041	81,943	86,040	90,342	94,860
13	79,212	83,172	87,331	91,698	96,282
14	80,400	84,420	88,641	93,073	97,727
15	81,606	85,686	89,971	94,469	99,193
16	82,830	86,972	91,320	95,886	100,681
17	84,073	88,276	92,690	97,324	102,191
18	85,334	89,600	94,080	98,784	103,724
19	86,614	90,944	95,492	100,266	105,279
20	87,913	92,308	96,924	101,770	106,859
21	89,232	93,693	98,378	103,297	108,462
22	90,570	95,099	99,853	104,846	110,088
23	91,929	96,525	101,351	106,419	111,740
24	93,307	97,973	102,872	108,015	113,416
25	94,707	99,442	104,415	109,635	115,117
26	96,128	100,934	105,981	111,280	116,844
27	97,570	102,448	107,571	112,949	118,596
28	99,033	103,985	109,184	114,643	120,375
29	100,519	105,545	110,822	116,363	122,181
30	102,026	107,128	112,484	118,108	124,014
31	103,557	108,735	114,171	119,880	125,874
32	105,110	110,366	115,884	121,678	127,762
33	106,687	112,021	117,622	123,503	129,679

**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	\$ 84,556	\$ 88,784	\$ 93,223	\$ 97,884	\$ 102,778
2	85,824	90,115	94,621	99,352	104,320
3	87,112	91,467	96,041	100,843	105,885
4	88,418	92,839	97,481	102,355	107,473
5	89,745	94,232	98,943	103,891	109,085
6	91,091	95,645	100,428	105,449	110,721
7	92,457	97,080	101,934	107,031	112,382
8	93,844	98,536	103,463	108,636	114,068
9	95,252	100,014	105,015	110,266	115,779
10	96,680	101,514	106,590	111,920	117,516
11	98,131	103,037	108,189	113,598	119,278
12	99,603	104,583	109,812	115,302	121,068
13	101,097	106,151	111,459	117,032	122,884
14	102,613	107,744	113,131	118,787	124,727
15	104,152	109,360	114,828	120,569	126,598
16	105,715	111,000	116,550	122,378	128,497
17	107,300	112,665	118,299	124,213	130,424
18	108,910	114,355	120,073	126,077	132,380
19	110,543	116,071	121,874	127,968	134,366
20	112,202	117,812	123,702	129,887	136,382
21	113,885	119,579	125,558	131,836	138,427
22	115,593	121,372	127,441	133,813	140,504
23	117,327	123,193	129,353	135,820	142,611
24	119,087	125,041	131,293	137,858	144,751
25	120,873	126,917	133,262	139,926	146,922
26	122,686	128,820	135,261	142,024	149,126
27	124,526	130,753	137,290	144,155	151,363
28	126,394	132,714	139,350	146,317	153,633
29	128,290	134,705	141,440	148,512	155,937
30	130,214	136,725	143,561	150,740	158,277
31	132,168	138,776	145,715	153,001	160,651
32	134,150	140,858	147,901	155,296	163,060
33	136,162	142,971	150,119	157,625	165,506

City of Slidell
Municipal Employee Pay Matrix
Field Employees (80 hour employees)

<u>Steps</u>	<u>Grade 31</u> <i>None</i>
1	\$ 107,917
2	109,536
3	111,179
4	112,847
5	114,539
6	116,257
7	118,001
8	119,771
9	121,568
10	123,391
11	125,242
12	127,121
13	129,028
14	130,963
15	132,928
16	134,922
17	136,945
18	139,000
19	141,085
20	143,201
21	145,349
22	147,529
23	149,742
24	151,988
25	154,268
26	156,582
27	158,931
28	161,315
29	163,734
30	166,190
31	168,683
32	171,213
33	173,782

City of Slidell
2027 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
89 Director of Information Technology
89 Director of Community Development
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	\$ 33,750	\$ 42,000	\$ 45,000	\$ 66,000
Year 1	27,913	34,256	42,630	45,675	66,990
Year 2	28,331	34,770	43,269	46,360	67,995
Year 3	28,756	35,292	43,918	47,056	69,015
Year 4	29,187	35,821	44,577	47,761	70,050
Year 5	29,625	36,358	45,246	48,478	71,101
Year 6	30,070	36,904	45,925	49,205	72,167
Year 7	30,521	37,457	46,613	49,943	73,250
Year 8	30,979	38,019	47,313	50,692	74,349
Year 9	31,443	38,589	48,022	51,453	75,464
Year 10	31,915	39,168	48,743	52,224	76,596
Year 11	32,394	39,756	49,474	53,008	77,745
Year 12	32,879	40,352	50,216	53,803	78,911
Year 13	33,373	40,957	50,969	54,610	80,094
Year 14	33,873	41,572	51,734	55,429	81,296
Year 15	34,381	42,195	52,510	56,260	82,515
Year 16	34,897	42,828	53,297	57,104	83,753
Year 17	35,421	43,471	54,097	57,961	85,009
Year 18	35,952	44,123	54,908	58,830	86,284
Year 19	36,491	44,785	55,732	59,713	87,579
Year 20	37,039	45,456	56,568	60,608	88,892
Year 21	37,594	46,138	57,416	61,518	90,226
Year 22	38,158	46,830	58,278	62,440	91,579
Year 23	38,730	47,533	59,152	63,377	92,953
Year 24	39,311	48,246	60,039	64,328	94,347
Year 25	39,901	48,969	60,940	65,293	95,762
Year 26	40,500	49,704	61,854	66,272	97,199
Year 27	41,107	50,450	62,782	67,266	98,657
Year 28	41,724	51,206	63,723	68,275	100,137
Year 29	42,349	51,974	64,679	69,299	101,639
Year 30	42,985	52,754	65,649	70,339	103,163

City of Slidell
Police Employee Pay Matrix
(80 hour employees)

Base	<i>School Crossing Guard Spvr.</i>	<i>Training Coordinator</i>	<i>Police Officer</i>	<i>Police Sergeant</i>	<i>Police Lieutenant</i>
Salary	\$ 32,000	\$ 35,500	\$ 50,000	\$ 58,000	\$ 66,000
Year 1	32,480	36,033	50,750	58,870	66,990
Year 2	32,967	36,573	51,511	59,753	67,995
Year 3	33,462	37,122	52,284	60,649	69,015
Year 4	33,964	37,678	53,068	61,559	70,050
Year 5	34,473	38,244	53,864	62,482	71,101
Year 6	34,990	38,817	54,672	63,420	72,167
Year 7	35,515	39,399	55,492	64,371	73,250
Year 8	36,048	39,990	56,325	65,337	74,349
Year 9	36,588	40,590	57,169	66,317	75,464
Year 10	37,137	41,199	58,027	67,311	76,596
Year 11	37,694	41,817	58,897	68,321	77,745
Year 12	38,260	42,444	59,781	69,346	78,911
Year 13	38,834	43,081	60,678	70,386	80,094
Year 14	39,416	43,727	61,588	71,442	81,296
Year 15	40,007	44,383	62,512	72,513	82,515
Year 16	40,608	45,049	63,449	73,601	83,753
Year 17	41,217	45,725	64,401	74,705	85,009
Year 18	41,835	46,411	65,367	75,826	86,284
Year 19	42,462	47,107	66,348	76,963	87,579
Year 20	43,099	47,813	67,343	78,118	88,892
Year 21	43,746	48,531	68,353	79,289	90,226
Year 22	44,402	49,259	69,378	80,479	91,579
Year 23	45,068	49,997	70,419	81,686	92,953
Year 24	45,744	50,747	71,475	82,911	94,347
Year 25	46,430	51,509	72,547	84,155	95,762
Year 26	47,127	52,281	73,635	85,417	97,199
Year 27	47,834	53,065	74,740	86,698	98,657
Year 28	48,551	53,861	75,861	87,999	100,137
Year 29	49,279	54,669	76,999	89,319	101,639
Year 30	50,019	55,489	78,154	90,659	103,163

City of Slidell
Police Employee Pay Matrix
(80 hour employees)

Base	<i>Police Captain</i>		<i>Chief Admin./PIO</i>	
Salary	\$	75,000	\$	83,873
Year 1		76,125		85,131
Year 2		77,267		86,408
Year 3		78,426		87,704
Year 4		79,602		89,019
Year 5		80,796		90,355
Year 6		82,008		91,710
Year 7		83,238		93,085
Year 8		84,487		94,482
Year 9		85,754		95,899
Year 10		87,041		97,337
Year 11		88,346		98,798
Year 12		89,671		100,279
Year 13		91,016		101,784
Year 14		92,382		103,310
Year 15		93,767		104,860
Year 16		95,174		106,433
Year 17		96,602		108,029
Year 18		98,051		109,650
Year 19		99,521		111,295
Year 20		101,014		112,964
Year 21		102,529		114,659
Year 22		104,067		116,378
Year 23		105,628		118,124
Year 24		107,213		119,896
Year 25		108,821		121,694
Year 26		110,453		123,520
Year 27		112,110		125,373
Year 28		113,792		127,253
Year 29		115,499		129,162
Year 30		117,231		131,099

**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	\$ 27,500	\$ 31,500	\$ 33,750
Year 1	27,913	27,913	31,973	34,256
Year 2	28,331	28,331	32,452	34,770
Year 3	28,756	28,756	32,939	35,292
Year 4	29,187	29,187	33,433	35,821
Year 5	29,625	29,625	33,934	36,358
Year 6	30,070	30,070	34,443	36,904
Year 7	30,521	30,521	34,960	37,457
Year 8	30,979	30,979	35,485	38,019
Year 9	31,443	31,443	36,017	38,589
Year 10	31,915	31,915	36,557	39,168
Year 11	32,394	32,394	37,105	39,756
Year 12	32,879	32,879	37,662	40,352
Year 13	33,373	33,373	38,227	40,957
Year 14	33,873	33,873	38,800	41,572
Year 15	34,381	34,381	39,382	42,195
Year 16	34,897	34,897	39,973	42,828
Year 17	35,421	35,421	40,573	43,471
Year 18	35,952	35,952	41,181	44,123
Year 19	36,491	36,491	41,799	44,785
Year 20	37,039	37,039	42,426	45,456
Year 21	37,594	37,594	43,062	46,138
Year 22	38,158	38,158	43,708	46,830
Year 23	38,730	38,730	44,364	47,533
Year 24	39,311	39,311	45,029	48,246
Year 25	39,901	39,901	45,705	48,969
Year 26	40,500	40,500	46,390	49,704
Year 27	41,107	41,107	47,086	50,450
Year 28	41,724	41,724	47,792	51,206
Year 29	42,349	42,349	48,509	51,974
Year 30	42,985	42,985	49,237	52,754

**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	\$ 46,000	\$ 51,000
Year 1	42,123	46,690	51,765
Year 2	42,754	47,390	52,541
Year 3	43,396	48,101	53,330
Year 4	44,047	48,823	54,130
Year 5	44,707	49,555	54,941
Year 6	45,378	50,298	55,766
Year 7	46,059	51,053	56,602
Year 8	46,749	51,819	57,451
Year 9	47,451	52,596	58,313
Year 10	48,162	53,385	59,188
Year 11	48,885	54,186	60,075
Year 12	49,618	54,998	60,977
Year 13	50,362	55,823	61,891
Year 14	51,118	56,661	62,820
Year 15	51,885	57,511	63,762
Year 16	52,663	58,373	64,718
Year 17	53,453	59,249	65,689
Year 18	54,255	60,138	66,674
Year 19	55,068	61,040	67,674
Year 20	55,894	61,955	68,690
Year 21	56,733	62,885	69,720
Year 22	57,584	63,828	70,766
Year 23	58,448	64,785	71,827
Year 24	59,324	65,757	72,905
Year 25	60,214	66,743	73,998
Year 26	61,117	67,745	75,108
Year 27	62,034	68,761	76,235
Year 28	62,965	69,792	77,378
Year 29	63,909	70,839	78,539
Year 30	64,868	71,902	79,717

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	\$ 46,000	\$ 51,000
Year 1	42,123	46,690	51,765
Year 2	42,754	47,390	52,541
Year 3	43,396	48,101	53,330
Year 4	44,047	48,823	54,130
Year 5	44,707	49,555	54,941
Year 6	45,378	50,298	55,766
Year 7	46,059	51,053	56,602
Year 8	46,749	51,819	57,451
Year 9	47,451	52,596	58,313
Year 10	48,162	53,385	59,188
Year 11	48,885	54,186	60,075
Year 12	49,618	54,998	60,977
Year 13	50,362	55,823	61,891
Year 14	51,118	56,661	62,820
Year 15	51,885	57,511	63,762
Year 16	52,663	58,373	64,718
Year 17	53,453	59,249	65,689
Year 18	54,255	60,138	66,674
Year 19	55,068	61,040	67,674
Year 20	55,894	61,955	68,690
Year 21	56,733	62,885	69,720
Year 22	57,584	63,828	70,766
Year 23	58,448	64,785	71,827
Year 24	59,324	65,757	72,905
Year 25	60,214	66,743	73,998
Year 26	61,117	67,745	75,108
Year 27	62,034	68,761	76,235
Year 28	62,965	69,792	77,378
Year 29	63,909	70,839	78,539
Year 30	64,868	71,902	79,717

City of Slidell
2027 Proposed Budget
Elected Officials and Unclassified Personnel

Elected Officials

Mayor	\$	147,116
Chief of Police		132,405
City Judge		48,553
City Marshal		21,837
Council Member at Large		26,876
Council Member at Large		26,876
Council Member A		26,876
Council Member B		26,876
Council Member C		26,876
Council Member D		26,876
Council Member E		26,876
Council Member F		26,876
Council Member G		26,876

Unclassified Personnel

Chief of Staff	\$	161,979
Sr. Executive Assistant		66,123
Sr. Executive Assistant		58,576
City Attorney		162,434
City Engineer		154,649
Director of Finance		144,289
Director of Community Development		127,143
Director of Planning		113,028
Director of Arts		82,506
Director of Operations		120,851
Director of Recreation		95,949
Director of Human Resources		94,190
Director of Information Technology		<i>vacant</i>
City Prosecutor		130,584
Clerk of Court		31,341
Council Administrator		101,161
Sr. Executive Assistant		71,951
Sr. Executive Assistant		57,620
Director of Airport		83,230
Main St. Director		79,465

City of Slidell
2027 Proposed Budget
Top Ten Taxpayers FY 2024-2025 and Nine Years Ago

Taxpayer	2025			2016		
	Sales Tax Collection	Rank	Percentage of Total Taxable Assessed Value	Sales Tax Collection	Rank	Percentage of Total Taxable Assessed Value
Retail Sales 1	2,016,668	1	7.30%	1,433,536	1	7.41%
Remote Seller	1,620,530	2	5.87%			
Auto Sales	1,206,576	3	4.37%	949,685	2	4.91%
Retail Sales 2	1,097,692	4	3.98%	836,380	3	4.32%
Retail Sales 3	1,022,070	5	3.70%	559,869	4	2.89%
Grocery Sales 1	896,863	6	3.25%	435,766	5	2.25%
Grocery Sales 2	770,595	7	2.79%	425,360	6	2.20%
Grocery Sales 3	703,228	8	2.55%	372,585	7	1.93%
Hardware Store 1	383,915	9	1.39%	274,571	9	1.42%
Pharmacy Sales 1	360,528	10	1.31%			
Grocery Sales 4				321,479	8	1.66%
Hospital				242,170	10	1.25%
TOTALS	<u>\$ 10,078,665</u>		<u>29.20%</u>	<u>\$ 5,851,401</u>		<u>22.83%</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.