CITY OF SLIDELL

2024 ADOPTED BUDGET

Greg Cromer, Mayor

City of Slidell
2024 Adopted Budget

Prepared by:
The Finance Department

City of Slidell
Table of Contents
2024 Adopted Budget

City of Slidell
Table of Contents (continued)
2024 Adopted Budget

Legal Authorization
2024 Adopted Budget

Introduced March 28, 2023, by Councilman Borchert, seconded by Councilman Tamborella, (by request of Administration)

Item No. 23-03-3474

ORDINANCE NO. 4126

The City of Slidell Revenue, Expense, and Capital Budget for fiscal year 2023-2024.

WHEREAS, the Mayor has prepared and submitted his proposed budget for fiscal year 2023-2024 for Council consideration.

NOW THEREFORE BE IT ORDAINED by the Slidell City Council that it does hereby adopt the Revenue, Expense, and Capital Budget for fiscal year 2023-2024, as attached hereto and made a part hereof.

BE IT FURTHER ORDAINED that the Slidell City Council does hereby establish personnel staffing and position classification levels for each department as presented in the Mayor's proposed budget booklet for fiscal year 2023-2024. The number of employees in each MSPG level shall be as therein stated for each position.

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

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

The following adjustments are authorized and approved for the noted line items, which line items are encompassed by the allocations reflected on the noted pages of the Mayor's proposed budget booklet (the "Page of Proposed Budget"), and any corresponding balances are to be adjusted accordingly:

Account Code	Account Description	Increase	Decrease	Page of Proposed Budget	Category
10010-62059	Professional Services	-	5,000	74	*Contractual Services*
10010-62059	Professional Services	-	5,000	74	*Contractual Services*
10010-62059	Professional Services	-	10,000	74	*Contractual Services*
10170-69092	Professional Services	-	25,000	94	*Contractual Services*
10002-65109	Transfer Out to Capital	45,000	-	73	*Other Financing Sources/(Uses)*
20240-62033	Professional Services	-	50,000	114	*Contractual Services*
20004-65109	Transfer Out to Capital	50,000	-	100	*Contractual Services*
92001-34122	Transfer In to Capital	45,000	-	152	*Other Financing Sources/(Uses)*
92001-34125	Transfer In to Capital	50,000	-	152	*Other Financing Sources/(Uses)*
92190- NEW	Professional Services - CEAs Council Attendance	95,000	-	152	*Council*
	NET EFFECT ON FUND BALANCE:		-		

BE IT FURTHER ORDAINED THAT all employee pay increases, including any salary/step increases and cost of living adjustments, reflected in the budget, shall take effect with the first full pay period of July 2023, which begins July 3.

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

ORDINANCE NO. 4126
ITEM NO. 23-03-3474
PAGE 3

ADOPTED this 23rd day of May, 2023.

Bill Borchert
President of the Council
Councilman at-Large

Greg Cromer
Mayor

Thomas P. Reeves
Council Administrator

DELIVERED 5/24/23
11:30 am to the Mayor
RECEIVED 5/30/23
10:00 am from the Mayor

City of Slidell
All Fund Types
Combined Statement of Revenues, Expenditures, and Changes in Fund Balance
Report on the Budget for Year Ending June 30, 2024

	Governmental Funds				Proprietary Fund					
	General Fund	Special Revenue Funds	Debt Service Funds	Capital Project Funds	Enterprise	Self Insurance	Actual 2021	Actual 2022	Adopted 2023	Total Proposed 2024
Revenues										
Sales taxes	$ -	$ 24,250,000	$ -	$ -	$ -	$ -	$ 25,867,981	$ 28,135,829	$ 22,500,000	$ 24,250,000
Ad valorem taxes	1,400,000	1,950,000	1,600,000	-	2,450,000	-	7,407,907	7,446,029	7,284,346	7,400,000
Franchise	2,165,000	-	-	-	-	-	1,760,966	2,209,420	1,933,000	2,165,000
Licenses and permits	2,217,700	-	-	-	-	-	2,259,657	2,576,320	2,208,800	2,217,700
Intergovernmental revenues	60,000	11,249,410	-	-	-	-	7,628,454	12,690,106	24,015,546	11,309,410
Fines and forfeitures	251,500	-	-	-	-	-	279,576	297,223	251,500	251,500
Charges for services	225,000	1,381,300	-	-	-	-	1,494,554	1,593,200	1,517,868	1,606,300
Contributions	-	490,420	-	-	-	-	161,324	103,732	491,071	490,420
Utility revenues	-	-	-	-	11,634,000	-	10,738,290	10,805,870	11,257,800	11,634,000
Airport	-	-	-	-	1,220,450	-	807,895	1,232,492	904,800	1,220,450
Insurance	-	-	-	-	-	1,290,900	-	1,225,683	1,250,003	1,290,900
Other revenues	570,000	-	-	-	2,500	275,000	510,287	735,823	532,540	847,500
Total revenues	6,889,200	39,321,130	1,600,000	-	15,306,950	1,565,900	58,916,891	69,051,727	74,147,274	64,683,180
Expenditures										
Administration	1,033,078	-	-	-	-	-	877,178	938,632	991,858	1,033,078
Finance	875,042	-	-	-	-	-	773,826	718,817	954,819	875,042
Data processing	665,346	-	-	-	-	-	623,560	555,273	641,788	665,346
Purchasing	319,667	-	-	-	-	-	257,771	282,440	297,991	319,667
Legal	514,103	-	-	-	-	-	596,505	365,703	503,373	514,103
Risk management	-	-	-	-	-	-	602,722	-	-	-
Building safety & permits	939,002	-	-	-	-	-	600,991	829,852	907,483	939,002
Cultural affairs	436,902	-	-	-	-	-	292,444	330,543	412,708	436,902
Civil service	126,345	-	-	-	-	-	304,479	291,660	123,270	126,345
Human resources	435,415	-	-	-	-	-	-	60,293	349,320	435,415
City marshal	222,991	-	-	-	-	-	213,645	216,457	221,999	222,991
City prosecutor	277,659	-	-	-	-	-	233,224	246,334	318,126	277,659
Planning	459,720	-	-	-	-	-	412,170	279,560	441,651	459,720
City court of East St. Tammany	337,136	-	-	-	-	-	124,960	133,509	199,695	337,136
City council	837,240	-	-	-	-	-	681,433	739,168	797,269	837,240
Engineering	-	733,801	-	-	-	-	491,080	612,220	658,786	733,801
Public works administration	-	4,029,246	-	-	-	-	3,423,980	3,475,864	3,823,302	4,029,246
Vehicle maintenance	-	650,915	-	-	-	-	530,893	537,031	627,272	650,915
Streets, bridges & drainage	-	2,888,821	-	-	-	-	2,086,604	1,846,533	2,753,518	2,888,821
General maintenance	-	984,054	-	-	-	-	453,427	704,301	809,326	984,054
Electrical	-	249,249	-	-	-	-	189,712	215,203	242,163	249,249
Parks and Recreation	-	2,723,570	-	-	-	-	1,718,155	1,973,064	2,444,715	2,723,570
Police	-	12,588,406	-	-	-	-	10,084,230	10,915,283	12,007,171	12,588,406
Corrections	-	1,124,985	-	-	-	-	945,197	931,952	1,064,497	1,124,985
Regional training academy	-	344,641	-	-	-	-	293,920	300,185	327,137	344,641
Animal control	-	544,132	-	-	-	-	340,618	412,325	503,844	544,132
CDBG Administration	-	40,000	-	-	-	-	26,705	25,630	40,000	40,000
Slidell business campus	-	1,342,478	-	-	-	-	934,178	1,131,956	1,124,077	1,342,478
Grants & Donations	-	771,136	-	-	-	-	415,349	4,244,246	591,071	771,136
Home elevations - HMGP	-	7,905,125	-	-	-	-	1,015,737	4,775,158	12,518,290	7,905,125
Utilities administration	-	-	-	-	5,377,624	-	3,261,153	4,088,938	4,906,997	5,377,624
Wastewater treatment	-	-	-	-	1,849,984	-	1,431,005	1,414,825	1,760,357	1,849,984
Wastewater collection	-	-	-	-	1,479,578	-	717,197	837,401	1,424,861	1,479,578
Water maintenance	-	-	-	-	2,317,702	-	1,580,657	1,612,749	2,500,167	2,317,702
Airport	-	-	-	-	1,267,473	-	709,047	1,287,890	974,448	1,267,473
Insurance	-	-	-	-	-	2,101,082	-	2,309,792	2,055,249	2,101,082
Debt service	-	-	1,600,000	-	1,450,000	-	1,772,396	2,142,595	2,862,028	3,050,000
Capital outlay	-	1,943,148	-	519,655	376,729	-	14,078,801	9,488,509	62,005,211	2,839,532
Total expenditures	7,479,646	38,863,707	1,600,000	519,655	14,119,090	2,101,082	53,094,949	61,271,891	125,185,837	64,683,180
Excess (deficiency) of revenues over expenditures	(590,446)	457,423	-	(519,655)	1,187,860	(535,182)	5,821,942	7,779,836	(51,038,563)	-
Other financing sources (uses)										
Transfer in	924,400	12,213,078	-	519,655	78,248	535,182	12,311,323	23,973,528	19,598,654	14,270,563
Transfer out	(333,954)	(12,670,501)	-	-	(1,266,108)	-	(11,609,846)	(23,973,528)	(19,598,654)	(14,270,563)
Capital contributions	-	-	-	-	-	-	(679,305)	-	-	-
Total other financing sources (uses)	590,446	(457,423)	-	519,655	(1,187,860)	535,182	22,172	-	-	-
Net change in fund balance	-	-	-	-	-	-	5,844,114	7,779,836	(51,038,563)	-
Fund balance, beginning of year	6,306,419	13,341,238	2,582,330	196,244	46,792,818	2,177,359	108,796,836	114,640,950	122,420,786	71,382,223
Fund balance, end of year	$ 6,306,419	$ 13,341,238	$ 2,582,330	$ 196,244	$ 46,792,818	$ 2,177,359	$114,640,950	$122,420,786	$ 71,382,223	$ 71,382,223

SLIDELL CITY COUNCIL
2055 SECOND STREET
SLIDELL, LA 70458

"There will be a public hearing conducted on the proposed budget for the City of Slidell on April 25, 2023, at 6:30 p.m. in the Slidell City Council Chambers, located at 2045 Second Street, Suite 319. Detailed copies of said budget are available for inspection in the Slidell City Council Office at 2045 Second Street, Suite 318, between 8:30 a.m. and 4:00 p.m. Monday through Friday.

A summary of the proposed budget is as follows:

	Proposed FY 2024
Revenues:	
Sales taxes	$ 24,250,000
Ad Valorem taxes	7,400,000
Franchise fees	2,165,000
Licenses and permit fees	2,217,700
Intergovernmental revenues	11,309,410
Fines and Forfeitures	251,500
Charges for services	1,606,300
Contributions	490,420
Utility revenues	11,634,000
Airport revenues	1,220,450
Insurance	1,290,900
Other revenues	847,500
Total Revenues	64,683,180
Expenditures:	
Administration	1,033,078
Finance	875,042
Data processing	665,346
Purchasing	319,667
Legal	514,103
Building Safety	939,002
Cultural Affairs	436,902
Civil Service	126,345
Human Resources	435,415
City Marshall	222,991
City Prosecutor	277,659
Planning	459,720
City Court	337,136
City Council	837,240
Engineering	733,801
Public Works Administration	4,029,246
Vehicle Maintenance	650,915
Streets, Bridges, and Drainage	2,888,821
General Maintenance	984,054
Electrical	249,249
Recreation	2,723,570
Police	12,588,406
Corrections	1,124,985
Training Academy	344,641
Animal Control	544,132
CDBG Administration	40,000
Slidell business campus	1,342,478
Grants expenditures	771,136
HMGP Home elevation grants	7,905,125
Utilities Administration	5,377,624
Wastewater treatment	1,849,984
Wastewater collection	1,479,578
Water maintenance	2,317,702
Airport	1,267,473
Insurance	2,101,082
Debt service	3,050,000
Capital Outlay	2,839,532
Total Expenditures	64,683,180
Excess (deficiency) of revenues over expenditures	-
Other financing sources (uses)	
Transfers in	14,270,563
Transfers out	(14,270,563)
Total other financing sources (uses)	-
Net change in fund balance	-
Fund balance, beginning of year	71,382,223
Fund balance, end of year	$ 71,382,223

Thomas P. Reeves
Council Administrator

32229-APRIL5-1T

Budget Message
2024 Adopted Budget

The City of Slidell

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

GREG CROMER
MAYOR

March 31, 2023

Honorable Council Members and citizens of the City of Slidell:

I respectfully submit the following proposed budget for the City of Slidell (the "City") for the year ending June 30, 2024 for your review.

Total budgeted revenues for operations are $64.6 million, and budgeted expenditures are $64.4 million. In comparison, the total budgeted revenues for operations were $63.9 million and budgeted expenditures were $63.9 million in the 2023 Originally Adopted Budget.

Sales tax collections represent approximately 37.50% of our annual revenue and 45.43% of our annual recurring revenues. In the past three years, the City has seen record-breaking sales tax collections. Administration believes this upward trend is not sustainable. In the first seven months of fiscal year 2023, we have seen our first downward trend in sales tax collections resulting in a 0.55% decrease when compared to the same period in 2023. Due to this decrease the Administration has continued to take a conservative budget approach while continuing to provide high quality services to our citizens. Administration will continue to closely monitor sales tax collections and then recommend adjustments as appropriate.

I believe the employees of the City are our greatest asset and they should be rewarded for their hard work and dedication to the City. I am proposing a 2% cost of living adjustment (COLA) for all City pay plans. While this will increase our current employees' take-home pay, it will also help the City with its ability to recruit and retain employees successfully.

I am also proposing one step for all employees, which correlates to a 1.5% increase (for municipal employees) and $510 increase (for police employees) based on respective pay plans. For all employees grade 6 (on the municipal pay plan) and below or equivalent on the police pay plan they will receive one additional step (1.5% for municipal employees and $510 for police employees.

It is my belief that the proposed salary adjustments will give the City the ability to recruit successfully, improve our retention trends, and give employees a morale booster. The total cost is $845,000.

Property and flood insurance for our buildings and other insurances have been projected to increase by 42.50% or $519,000 in the 2024 Proposed Budget when compared to 2023. The increase is directly connected to the numerous disasters experienced throughout the southern region of the United States. Fuel prices have risen tremendously over the last few months and have triggered the City to increase fuel budgets and utilities by 10%. Due to the increase in fuel prices, the City has also increased all grass cutting contract allocations by 5%. An additional $75,000 has been added to right of way tree cutting due to numerous trees that were damaged during Hurricane Ida and that damage was not immediately detectable after the storm, along with an increase in pine beetle infestations. We will be monitoring these expenditures carefully and identifying alternative cost savings.

Although the City Administration and the City Council have again found ways to increase employee pay by implementing a cost-of-living adjustment to employee pay plan and maintaining rich health benefits by implementing cost containment strategies, the City continues to experience economic challenges in the form of lower than usual staffing levels because of the COVID 19 pandemic. Areas of increased emphasis in Human Resources recruiting job fairs and advertising salaries and benefits in the public operations and administrative departments open positions are beginning to pay dividends.

Additional economic challenges in residential and business development are evident with the increase in property flood insurance, as well as flood plain elevation requirements for new construction or major renovations, south of Fremaux Avenue in the city. The City Administration is considering an opportunity to develop and implement a land mitigation bank to offset the no-net-fill requirements for these areas of the city in the future to ease the cost of development.

As well, the City Administration has invested significant capital funding to provide water and sewer services along the east and west corridors of Interstate 10 along the service roads to encourage economic development in areas that here-to-fore were mostly undeveloped due to lack of infrastructure services. These areas have shown commercial development interest since the projects were announced.

Capital Projects

The City's proposed capital budget and capital improvement program for fiscal year 2024, as well as the status of all unexpended capital appropriations is presented in the Capital Budget of this report. With numerous projects from prior years, we are making it our goal to get those projects completed.

In the Proposed 2024 Budget, we have allocated $2.84 million for new capital improvement projects. Capital expenditures include $100,000 for police department to fund vehicles and $20,000 being set aside as undesigned, and $350,000 for maintenance of streets and drainage. The City has seen a large increase in the cost of projects and has determined to set $194,000 aside to help offset these increases and for unexpected future expenditures. The sewer and water divisions are allocated $300,000 for annual maintenance and $76,000 for vehicles.

The City has received grant funding to help fund capital projects. This includes $574,000 allocated for Ducksworth Park Improvements, $537,000 for Lee St. Drainage Pump Station Improvement, $710,000 for Dellwood Drainage Pump Station Improvements.

Due to the forecasted flattening of the sales tax collections, the City has determined not to budget additional capital projects outside of annual maintenance and vehicles. The City will reconcile sales tax collections at the end of fiscal year 2023 and all excess funding will be allocated for future projects during the Supplemental Budget.

The City has signed an agreement with Enterprise Fleet Management, Inc. to lease vehicles. Over the next four years, we will sell our vehicles and purchase with Enterprise. Enterprise will continuously monitor our fleet performance to ensure we're buying and selling at the right time, ensuring maintenance, and taking advantage of cost savings opportunities. The

City will save an estimated $270,000 over the next eight years with Enterprise.

Distinguished Budget Presentation

The Finance department is striving to maintain the nation's highest professional recognition by submitting its fiscal year 2024 Budget for the "Distinguished Budget Presentation Award" from the Government Finance Officers Association (GFOA) of the United States and Canada for the third year. To receive this award, a government must publish a budget document that meets stringent program criteria 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 your questions as best we can.

Respectfully yours,

Greg Cromer
Mayor

Budget Award
2024 Adopted Budget

GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

City of Slidell
Louisiana

For the Fiscal Year Beginning

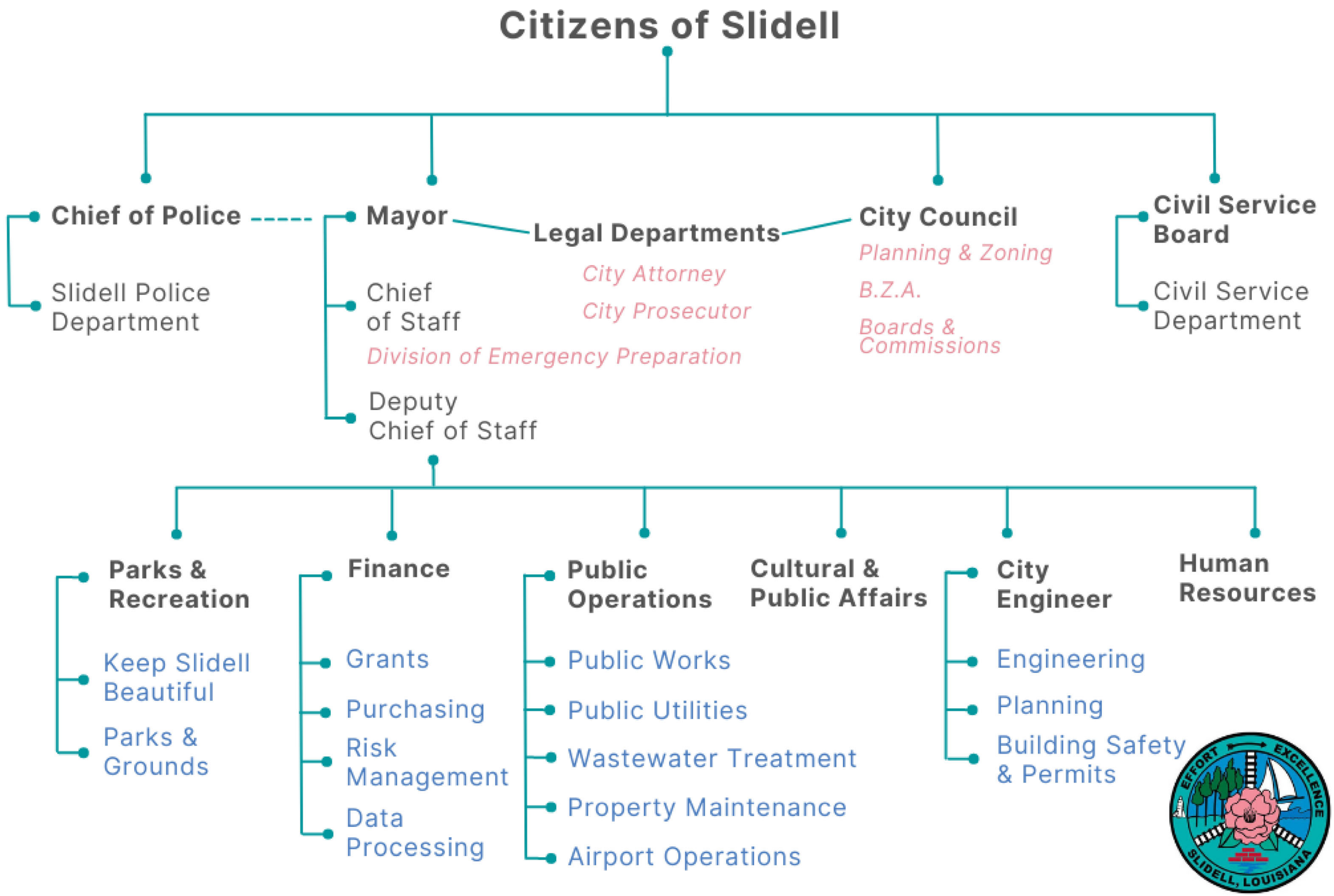
July 01, 2022

Christopher P. Morrill

Executive Director

Organization and Community Profile
2024 Adopted Budget

Government of the City of Slidell
Organization Plan



City of Slidell
2024 Adopted Budget
Organization and Community Profile

<u>Form of Government</u>

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.

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.

Mayor of Slidell
Greg Cromer
2nd Term
Executive Branch

The City Council is comprised of nine members, seven of whom are elected from districts, and two at-large. 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 afford 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 emergency or special circumstances occur. The City Council encourages citizens to attend these meetings and express their views on current agenda topics.

City of Slidell
Legislative Branch
Slidell City Council

Left to Right backrow: Councilman at Large – Bill Borchert, Councilman District E – Kenneth Tamborella, Councilman District B – David William Dunham, Councilman District F – Trey Brownfield, Councilman District D –Nick DiSanti, Councilman at Large – Jeff Burgoyne, front row: Councilwoman District A – Leslie Denham, Councilwoman District C – Megan Haggerty, and Councilwoman District G – Cynthia E. King

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.

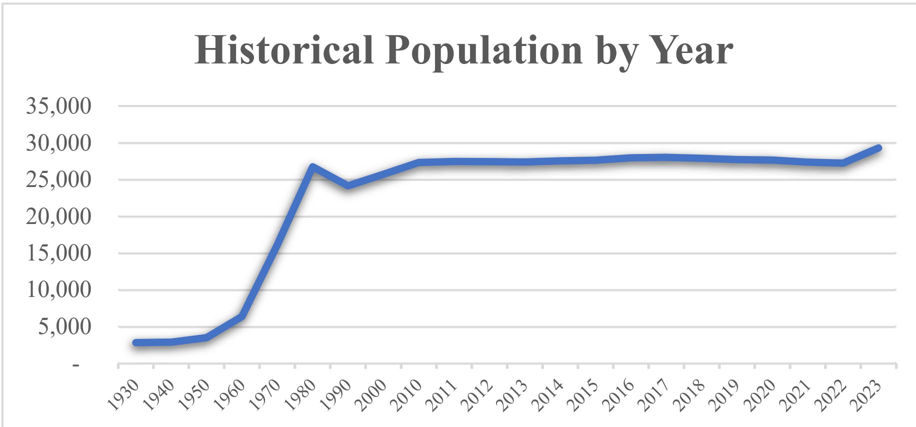
Slidell is located at the southeastern tip of St. Tammany Parish in Louisiana's famous Ozone Belt. It is about three miles from the north shore of Lake Pontchartrain and is surrounded by rivers and bayous. The largest municipality in the parish, Slidell has grown from a population of 364 in 1890 to 29,294 in 2023 while the greater Slidell area population is estimated around 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.

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 a fantastic way to spend some quality time with family and friends, or just a quiet afternoon in a relaxing atmosphere.

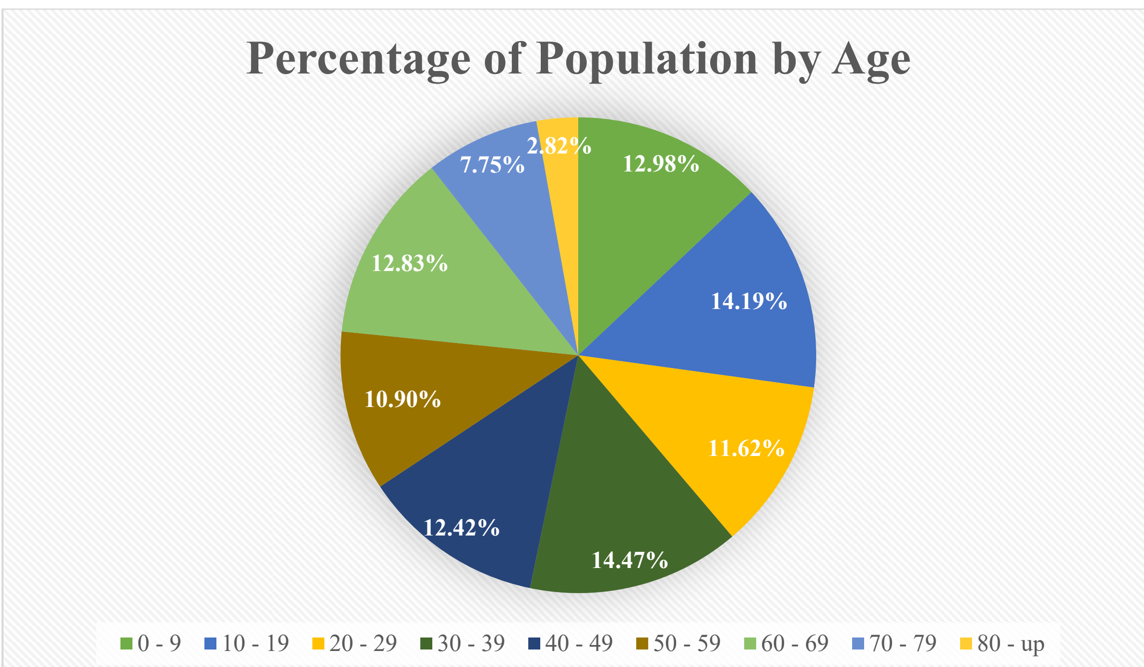
The second floor of the building is home to Slidell's Mardi Gras Museum, which houses a collection of over 800 pieces of Carnival memorabilia-dresses, costumes, scepters, goblets and throws, and historical scrapbooks of past kings and queens. This is an excellent place to visit with out-of-town guests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

Demographics

The City of Slidell has an estimated population of 29,294 as of 2023 making it the 15th largest city in the State of Louisiana and the largest city within St. Tammany Parish. The City is currently growing at a rate of 0.59% annually and its population has increased by 1.78% since the most recent census. The following is a chart showing the City of Slidell's historical population by year:



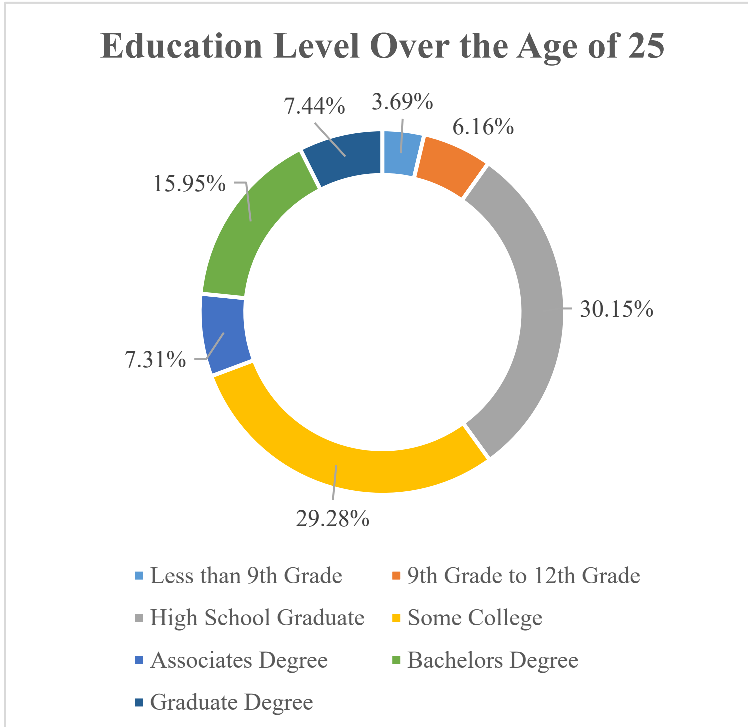
The City's population is approximately 53.14% female and 46.86% male. The median age in Slidell is 39.5 years, 38.2 years for males and 41.8 years for females. 66.92% of the population is 49 years of age or younger. The following chart depicts the percentage of the City's population by age:



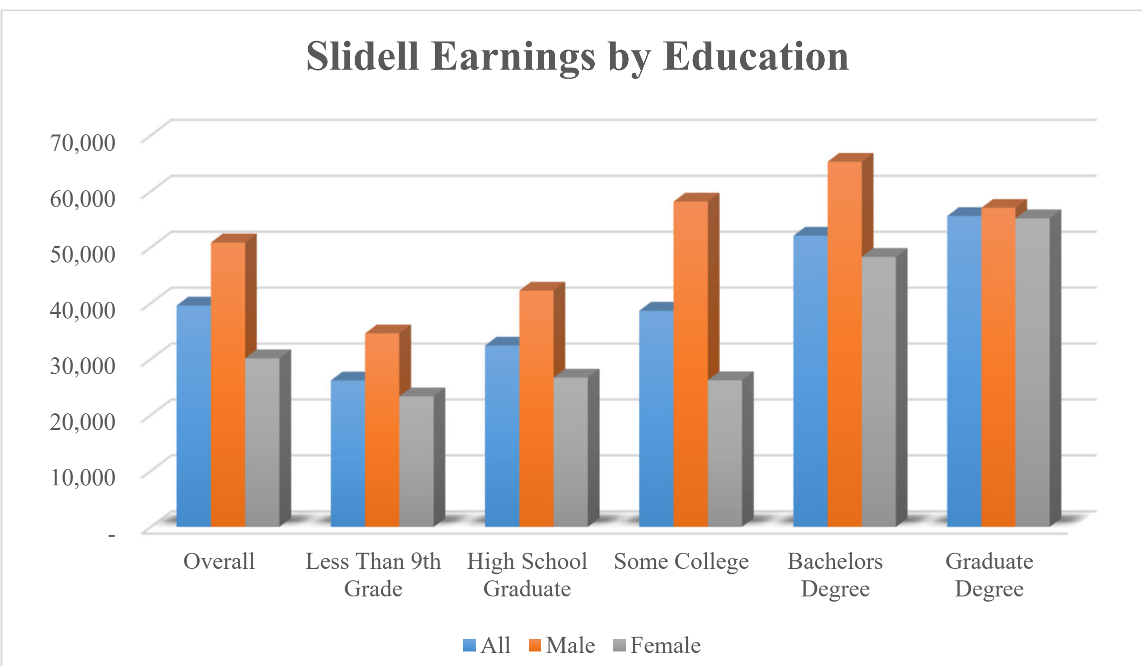
This chart illustrates the percentage of education levels for citizens over the 25.

Of those age 25 or more, 90.13% have a high school, or equivalent, diploma. While 30.70% of the population of age 25 or greater have obtained an associate's degree or higher.

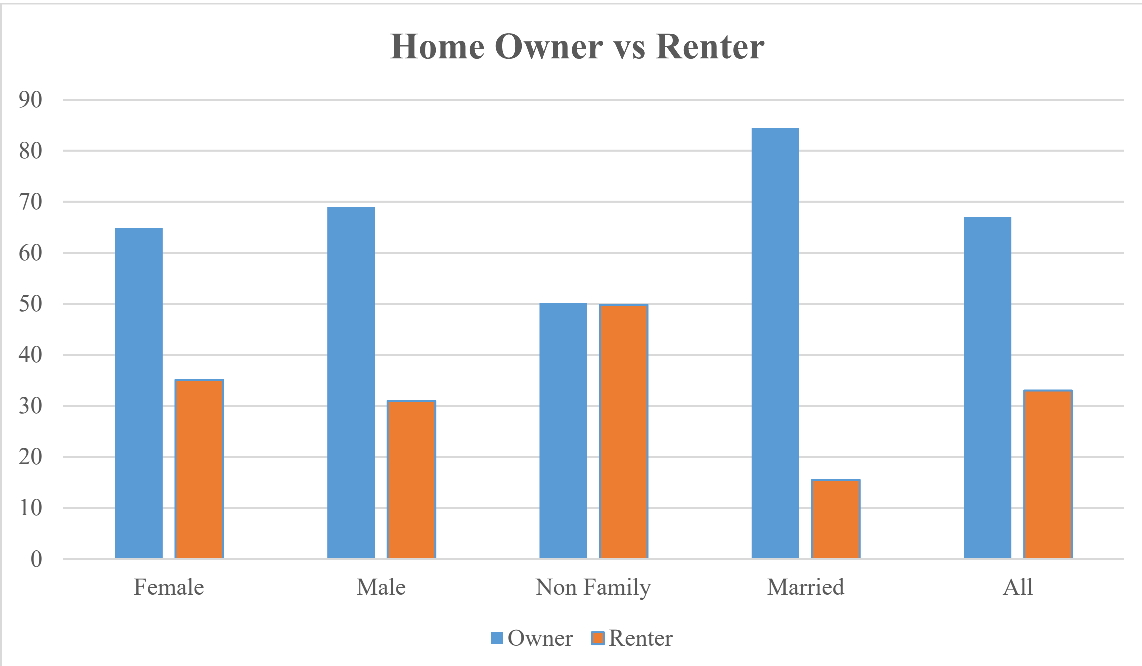
The City is included in St. Tammany Parish Public School System which is a highly rated, public school district from Pre-K to 12th grade.



The average earnings for individual residents in the City is $39,567, while males average earnings is $50,840 and females is $30,138. This chart illustrates the earnings by education categorized by male and female:



Approximately 67.0% of Slidell residents own their home while 33.0% are renting. This chart illustrates the percentage between homeowners and renters between female, male, non-family, and married:



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

	City of Slidell	Louisiana
White	75.03%	62.40%
Black or African American	17.29%	33.00%
Asian	1.57%	1.90%
Other	6.11%	2.70%

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.

The estimated average unemployment rate during fiscal year 2022 for the City and State are 3.32% and 3.5%, respectively. Currently, an estimated 14.31% of Slidell citizens are below the poverty rate. The average household income in the City is $71,446 and the cost of living is approximately 9.20% lower the national average while 0.90% higher than the state.

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 has seen a surge in sales tax revenues in 2021, 2022 and 2023. It is believed that COVID 19 restrictions has encouraged citizens to buy locally. Employees are working from home and therefore utilizing the city's resources. Many citizens are utilizing the power of ordering online through big box stores like Home Depot, Lowes, Walmart and Amazon and other internet sales venues. Additionally, the St Tammany Parish Sheriff's office has improved their ability to capture these sales tax revenues. While the City is seeing the highest sales tax revenue collections in history, we do not believe this upward trend is sustainable.

Another major factor effecting the City's sales tax revenues is inflation. The inflation rate for the United State is 6.4% for the 12 months ended January 2023 after rising 6.5% previously. This is the highest the nation has seen since the 1980s.

Current legislation, House Bill #114, is being presented which will phase out the inventory tax. If passed this bill will begin a phase out in 2024 with a 50% reduction, a 65% reduction in 2025, an 80% reduction in 2026 and completely reduces the tax in 2026. The City could see approximately a $500,000 decrease in Ad valorem taxes. The City is continuously monitoring this implementation and preparing appropriately.

Economic Development

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

- Amazon, LLC, an American multinational technology company, chose Slidell for their most recent fulfillment center to speed up deliveries in southeast Louisiana. A 140,000 square foot is slated to open in 2024.

- CDIT, a software development firm located in Slidell, continues to expand their employees after securing several large-scale government contracts.
- Textron continues to posture themselves to attract new business that would provide additional jobs in the Slidell area.

The City of Slidell has successfully attracted an astonishing number, 118 new businesses in the last 18 months further providing examples of the fact that small business remains the backbone of the area. Redevelopment of the Northshore Square Mall continues to be a priority for City Administration and St. Tammany Corporation, the City's official economic development arm. St. Tammany Corporation has been partnering with Retail Strategies, a national retail strategic recruitment firm, researching and vetting of potential redevelopment opportunities.

- Lemon Tree Recycling is looking to move operations from the western side of the parish to Slidell. St. Tammany Corporation is currently in the process of site selection for the company and facilitating discussions with the City about performing their recycling services.
- Project Silver – A Slidell based healthcare provider is looking to expand operations in the City. Project capital investment and job creation is undetermined at this point, but will involve the development of a parcel of land adjacent to their existing surgical hospital.
- Project Blue – A local beverage manufacturer is looking to redevelop the former Winn Dixie on Hwy. 11. St. Tammany Corporation is currently working with the company to rezone the property.

City of Slidell has designed the extension of water and sewage services on the east and west sides of I10 to stimulate economic development and provide much needed services to this area and south to Business 190. As well, Louisiana State University (LSU), University of New Orleans (UNO) and Northshore Technical Community College (NTCC) have partnered to re-open the Southeast Regional Educational Center (SREC), at the Slidell Business Campus, located at 1010 Gause Blvd, to provide educational opportunities throughout the southeast corridor.

Strategic Planning
2024 Adopted Budget

City of Slidell
2024 Adopted Budget
Strategic Planning

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

The City 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 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.

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.

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.

City of Slidell
2024 Adopted Budget
Strategic Planning (continued)

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

Objective	Measure	Actual 2022	Estimated 2023	Target 2024
Begin updating the City's development regulations to implement the goals of this 2040 Comprehensive Plan.	Updating Code of Ordinances by chapters	*New measurement*	5	9
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	*New measurement*	1	5
Update site design standards to encourage or require the use of green infrastructure for stormwater management and preservation of the city's character.	Updating Code of Ordinances by chapters	*New measurement*	*New measurement*	1

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

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

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

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

City of Slidell
2024 Adopted Budget
Strategic Planning (continued)

Objective	Measure	Actual 2022	Estimated 2023	Targeted 2024
Preserve and increase affordable housing	Number of affordable housing available	*New measurement*	*New measurement*	75
Maintain a clean city for all residents	Annual Keep Slidell Beautiful Litter Index Rating assessment	*New measurement*	*New measurement*	2
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	*New measurement*	*New measurement*	1
Coordinate with housing providers to create additional temporary and permanent shelter for homeless residents of Slidell	Number of permanent shelters	*New measurement*	*New measurement*	1
Prevent and create attractive and environmentally sustainable neighborhoods	Percent of nuisance cases resolved within 30 days	*New measurement*	*New measurement*	>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	*New measurement*	*New measurement*	5
Foster neighborhood driven revitalization and improvement	Number of Neighborhood grants awarded to economically disadvantaged communities for improvement projects such as art and beautification, parks and public safety	1	1	2

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:

City of Slidell
2024 Adopted Budget
Strategic Planning (continued)

Objective	Measure	Actual 2022	Estimated 2023	Target 2024
Inventory existing bicycle and pedestrian infrastructure and create a network map & create a master plan for future expansions	Miles of sidewalks	*New measurement*	*New measurement*	60
	Miles of bikeways	*New measurement*	*New measurement*	10
	Master Plan Document	*New measurement*	50% completed	100% completed
Adopt a Complete Streets policy and develop design standards for future street improvements	Master Plan Document	*New measurement*	50% completed	100% completed
Develop a Transportation Master Plan to evaluate and address condition, safety, and capacity of the road network	Master Plan Document	*New measurement*	50% completed	100% completed
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	*New measurement*	50% 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	*New measurement*	*New measurement*	50
	Rezoning cases	*New measurement*	*New measurement*	10
	Historic District certificate of appropriateness review	*New measurement*	*New measurement*	10
Olde Towne Slidell Historic District signage	Number of signs placed on Streets, State Hwys, and Interstate	*New measurement*	*New measurement*	20
To promote the City as a golf cart community	Number of permitted golf carts	*New measurement*	*New measurement*	25
Maintain existing infrastructure	Number of potholes repaired	2,000	1,000	2,000
Complete Sewer Lift Stations upgrades	Number of Sewer Lift Stations upgraded	*New measurement*	2	7
Create a Stormwater Master Plan / Drainage Master Plan with system modeling to determine long term system needs	Master Plan Document	*New measurement*	50% completed	100% completed
Create a maintenance schedule and log to avoid deferred maintenance of parks	Number of parks with equipment maintenance	*New measurement*	1	2

City of Slidell
2024 Adopted Budget
Strategic Planning (continued)

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

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

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

Objective	Measure	Actual 2022	Estimated 2023	Targeted 2024
Increase business to include relocation and expansions	Number of new Occupational licenses	184	200	200
Use the City's events calendar to include outdoor recreation events	Percentage of events included in calendar	*New measurement*	100%	100%
Preserve Olde Towne's character and promote it as a cultural city center	Number of City Sponsored events	9	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 2022	Estimated 2023	Target 2024
Provide street lighting on all commercial and high-traffic streets	Number of streets lights replaced	63	63	63
Reduce victimization	Percent of change in crime rate	-0.40%	-0.50%	-1.00%
Timely response to calls for service	Percent of 911 calls answered within 10 seconds	96.66%	>95%	>95%
	Number of 911 calls	22,798	23,000	23,000
Neutering cat program	Number of cats neutered	397	450	450
Install lighting at local parks & along walking trails	Number of parks & walking trails with lighting	1	1	1

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:

Objective	Measure	Actual 2022	Estimated 2023	Targeted 2024
Create a positive applicant experience through transparency and communication in the recruitment and selection process	Percentage of responding applicants satisfied with applicant experience	*New measurement*	>80%	>85%
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	21.10%	10.00%	10.00%
Increase employee pay to compete and meet industry standards	Southeast Louisiana average rates (P40 is the City's Goal)	*New measurement*	P20	P22
Deliver timely audit services to facilitate a well-managed government	Number of performance audits issued	*New measurement*	*New measurement*	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-2 Externally-1
Maintain low-cost collections	Curbside collections	$12.26 per month	$12.87 per month	$13.52 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	*New measurement*	*New measurement*	>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
2024 Adopted Budget
Fiscal Year 2024 Five Year Financial Planning

The Fiscal Year 2024 Five Year Plan covers fiscal years 2024 through 2028. 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 2024 Budget. The Plan is updated yearly.

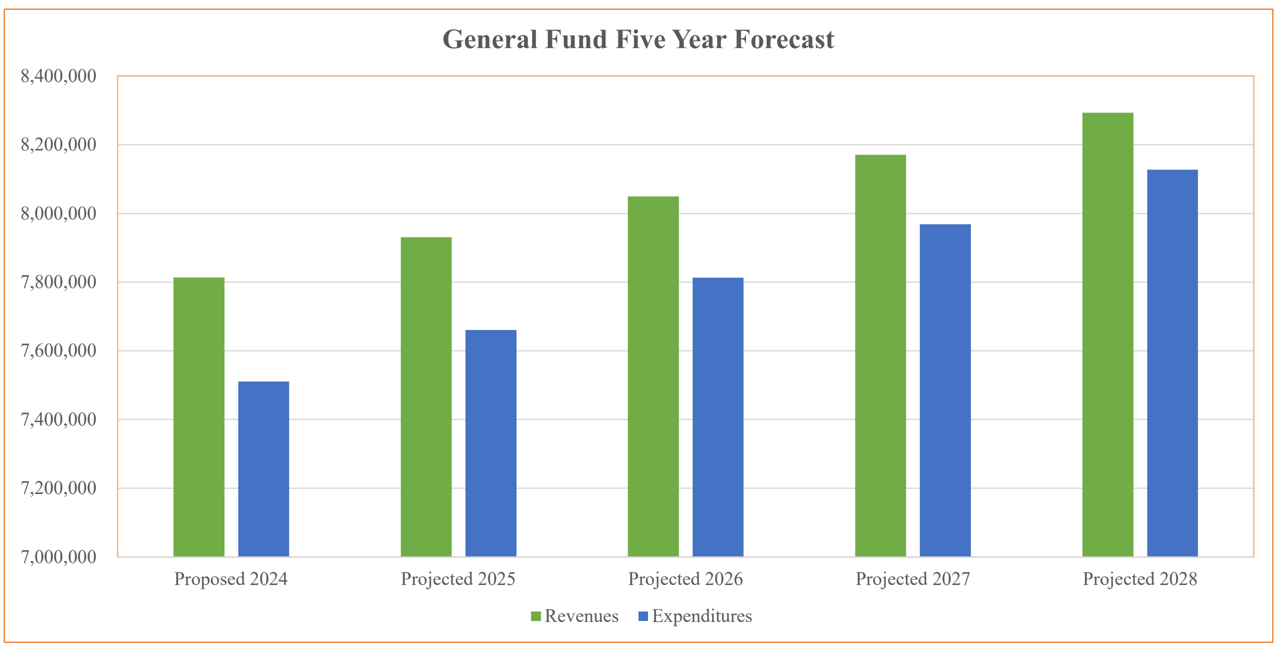
This analysis provides a picture of the financial climate the city is operating in today and are likely to experience in the near-future.

Summary of General Fund - Five Year Forecast

	Proposed 2024	Projected 2025	Projected 2026	Projected 2027	Projected 2028
Projected Revenues	$ 7,813,600	$ 7,930,804	$ 8,049,766	$ 8,170,513	$ 8,293,070
Projected Expenditures	7,510,646	7,660,300	7,813,200	7,968,800	8,127,600
Net General Fund Impact	302,954	270,504	236,566	201,713	165,470
Projected Capital Expenditures	*302,954*	*270,504*	*236,566*	201,713	165,470
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.*

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



City of Slidell
2024 Adopted Budget
Fiscal Year 2024 Five Year Financial Planning (continued)

General Fund Revenue Comparison by Major Category

	Proposed 2024	Projected 2025	Projected 2026	Projected 2027	Projected 2028	Growth Rate
Ad valorem taxes	$ 1,400,000	$ 1,421,000	$ 1,442,315	$ 1,463,950	$ 1,485,909	1.50%
Franchise	2,165,000	2,197,475	2,230,437	2,263,894	2,297,852	1.50%
Licenses and permits	2,217,700	2,250,966	2,284,730	2,319,001	2,353,786	1.50%
Intergovernmental revenues	60,000	60,900	61,814	62,741	63,682	1.50%
Fines and forfeitures	251,500	255,273	259,102	262,988	266,933	1.50%
Charges for services	225,000	228,375	231,801	235,278	238,807	1.50%
Other revenues	570,000	578,550	587,228	596,037	604,977	1.50%
Transfers	924,400	938,266	952,340	966,625	981,124	1.50%
Total Revenues	$ 7,813,600	$ 7,930,804	$ 8,049,766	$ 8,170,513	$ 8,293,070	

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 getting back to pre-COVID numbers. The number of franchise agreements has increased and therefore it is believed to bring in future revenues. The City remains to utilize a conservative approach to forecasting.

General Fund Expenditure Comparison by Major Function

	Proposed 2023	Projected 2024	Projected 2025	Projected 2026	Projected 2027	Growth Rate
Administration	$ 1,033,078	$ 1,053,700	$ 1,074,800	$ 1,096,300	$ 1,118,200	2.00%
Finance	875,042	892,500	910,400	928,600	947,200	2.00%
Data processing	665,346	678,700	692,300	706,100	720,200	2.00%
Purchasing	319,667	326,100	332,600	339,300	346,100	2.00%
Legal	514,103	524,400	534,900	545,600	556,500	2.00%
Permits	939,002	957,800	977,000	996,500	1,016,400	2.00%
Cultural affairs	436,902	445,600	454,500	463,600	472,900	2.00%
Civil service	126,345	128,900	131,500	134,100	136,800	2.00%
Human resources	435,415	444,100	453,000	462,100	471,300	2.00%
City Marshall	222,991	227,500	232,100	236,700	241,400	2.00%
City prosecutor	277,659	283,200	288,900	294,700	300,600	2.00%
Planning	459,720	468,900	478,300	487,900	497,700	2.00%
City court of East St. Tammany	337,136	343,900	350,800	357,800	365,000	2.00%
City council	837,240	854,000	871,100	888,500	906,300	2.00%
Transfer*	31,000	31,000	31,000	31,000	31,000	0.00%
Total Expenditures	$ 7,510,646	$ 7,660,300	$ 7,813,200	$ 7,968,800	$ 8,127,600	

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 heatlh care costs, pension contributions, utilities, fuel and public safety. This growth is also based on no new services or additional personnel.

Budget Summary
2024 Adopted Budget

City of Slidell
2024 Adopted Budget
Budget Summary

Financial Summary

Revenues

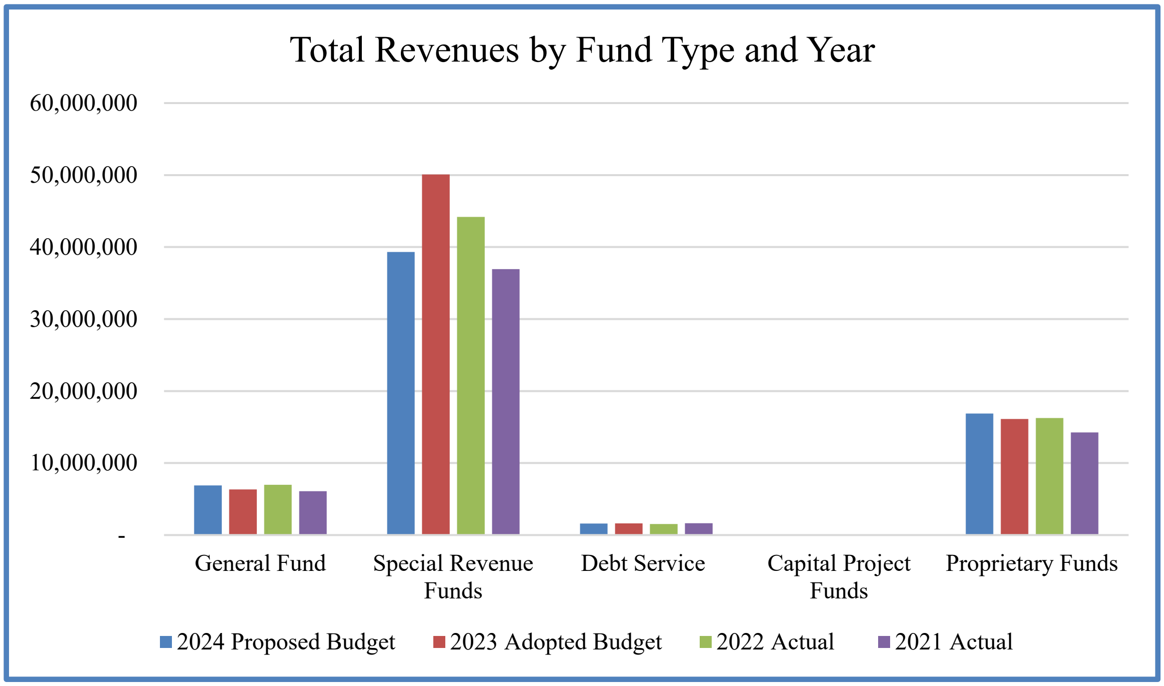
Total proposed revenues for the year 2024 for all funds is $64,658,180. This is a decrease of $9,464,094 or 12.76% when compared to prior year budget due to a decrease grant funding. Fiscal year 2023 saw a large increase in grants funding under the American Rescue Plan, Community Development Block Grant, Public Assistance as a result of Hurricane Ida, and Hazard Mitigation funding in the form of the Home Elevation Program. The General Fund has an increase of $560,863 or 8.86% when compared to the 2023 budget. Franchise fees have increased by 12.00% due to the City signing a new franchise agreement and an increase in the electric franchise due to an overall cost increase for electricity. Other revenues have increased by $289,960 due to an increase in interest rates over the last twelve months. The City is projecting Ad Valorem taxes, licenses and permits, fines and forfeitures, and charges for services to stay consistent when compared to prior year. Special Revenue Funds has a $10,755,879 or 21.48% decrease when compared to the 2023 budget. This decrease is directly related to grants. The Proprietary funds increased by $746,268 or 4.63% due to the change in pricing for avgas and jet fuel and an increase in CPI on the water and sewer utility bills.

The following graphs below illustrate the total annual revenues by fund type for the proposed 2024 budget and the adopted 2023 budget:

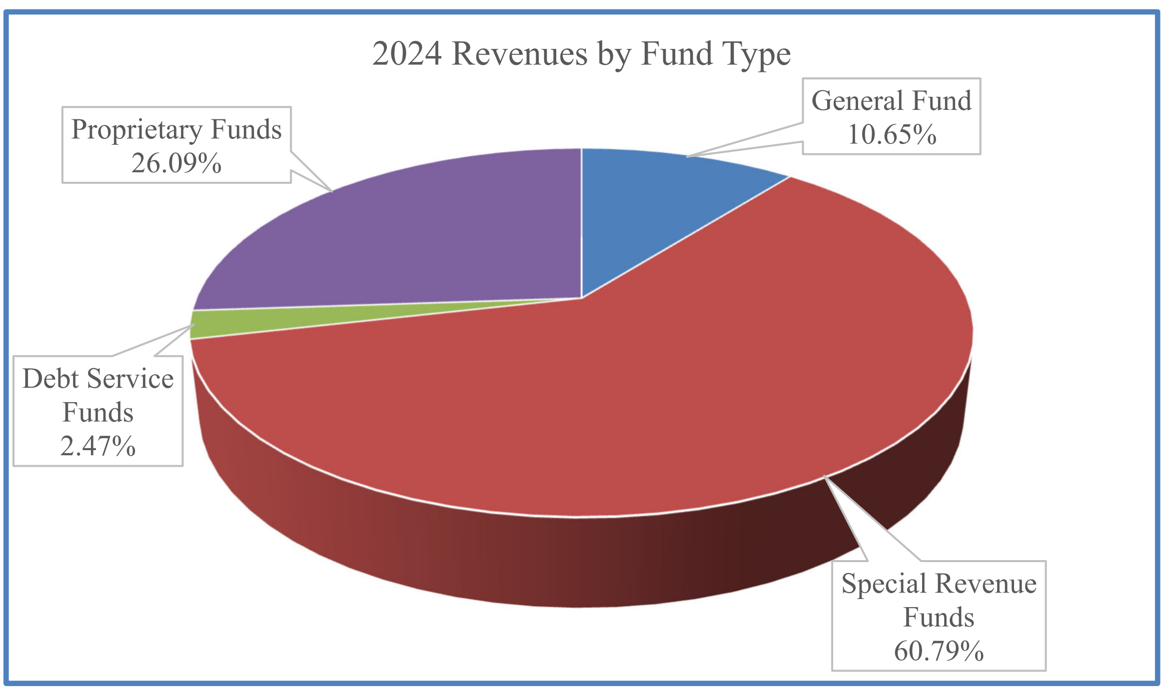
Annual Revenues by Fund Type

	2024 Proposed Budget	2023 Adopted Budget	2024 Over (Under) 2023 Budget	
General	$ 6,889,200	$ 6,328,337	$ 560,863	8.86%
Special Revenue	39,321,130	50,077,009	(10,755,879)	-21,48%
Debt Service	1,600,000	1,615,346	(15,346)	-0.95%
Capital Project	-	-	-	-
Proprietary	16,872,850	16,126,582	746,268	4.63%
	$ 64,683,180	$ 74,147,274	$ (9,464,094)	-12.76%

City of Slidell
2024 Adopted Budget
Budget Summary (continued)



The General Fund revenues have remained relatively consistent over the last four years. 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 for CPI.



City of Slidell
2024 Adopted Budget
Budget Summary (continued)

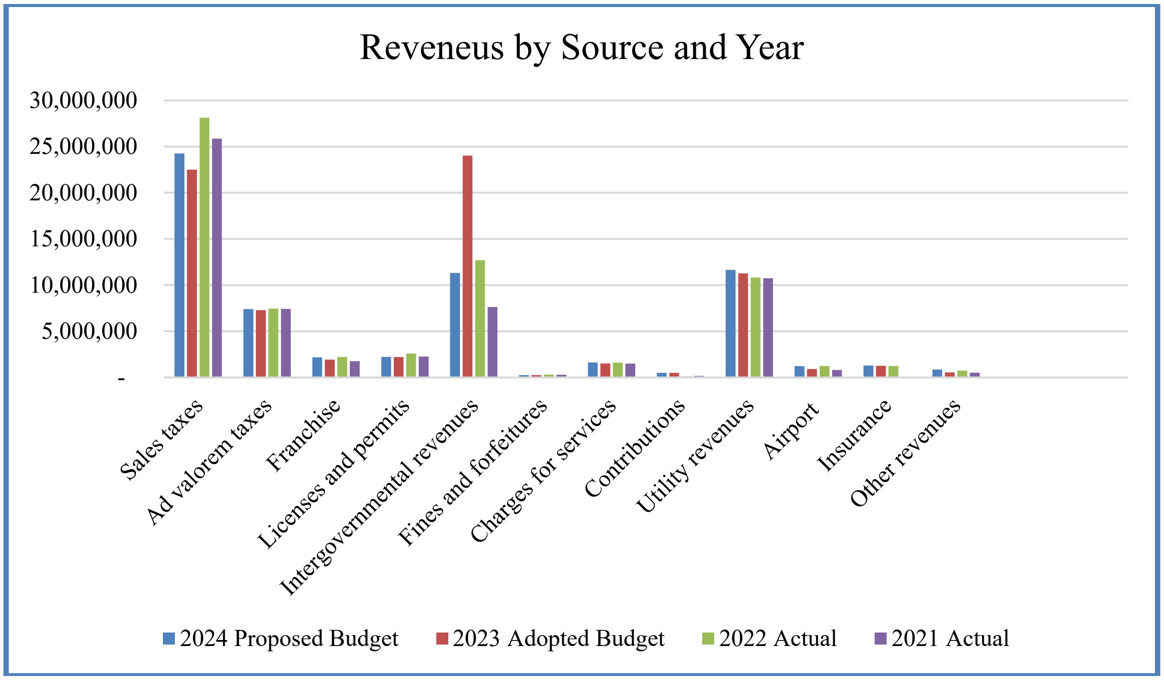
Sales Tax revenues represent 37.50% of the total budgeted 2024 revenues resulting in an increase from prior year of $1,750,000 or 7.78%. This increase is directly related to the increase in collections in the past three years and adjusting for inflation. Intergovernmental revenues decreased by $12,706,136 or 52.91% primarily due to the public assistant grant from the Federal Emergency Management Agency (“FEMA”) for repair of damage to the City’s infrastructure during Hurricane Katrina and Ida, Hazard Mitigation Program – Home Elevation, and American Rescue plan funding received. In the 2024 and 2023 budget, the American Rescue Plan Fund had $0 and $4,687,403 in intergovernmental revenues, respectively. While the Katrina Fund has $25,000 and $100,000 in intergovernmental revenues, respectively. HMGP has $8,395,545 and $11,625,376 in 2024 and 2023, respectively. This decrease is due to the projects ending in fiscal year 2023 and no new funding budgeted in 2024. Sales taxes increased by $1,750,000 or 7.78% due to the large increase from past history due to inflation and COVID-19. Utility revenues increased by $376,200 or 3.34% due to CPI % assessed to the rates. Airport revenues increased by $315,650 or 34.89% due to the increase in the cost of jet fuel. Contributions fluctuate from year to year resulting in $490,420 and $491,071 for the 2024 and 2023 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 2024 budget and the adopted 2023 budget:

Annual Revenues by Source

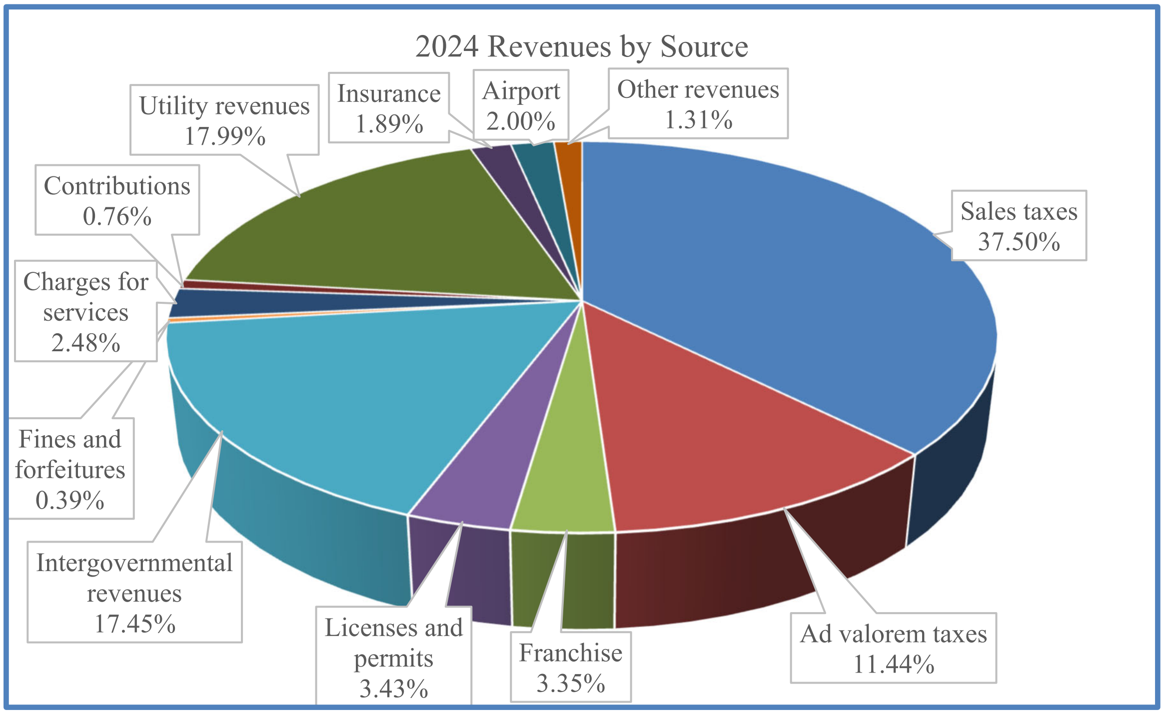
	2024 Proposed Budget	2023 Adopted Budget	2024 Over (Under) 2023 Budget	
Sales taxes	$ 24,250,000	$ 22,500,000	$ 1,750,000	7.78%
Ad valorem taxes	7,400,000	7,284,346	115,654	1.59%
Franchise	2,165,000	1,933,000	232,000	12.00%
Licenses and permits	2,217,700	2,208,800	8,900	0.40%
Intergovernmental revenues	11,309,410	24,015,546	(12,706,136)	-52.91%
Fines and forfeitures	251,500	251,500	-	0.00%
Charges for services	1,606,300	1,517,868	88,432	5.83%
Contributions	490,420	491,071	(651)	-0.13%
Utility revenues	11,634,000	11,257,800	376,200	3.34%
Airport	1,220,450	904,800	315,650	34.89%
Insurance	1,290,900	1,250,003	40,897	3.27%
Other revenues	847,500	532,540	314,960	59.14%
	$ 64,683,180	$ 74,147,274	$ (9,462,094)	-12.76%

City of Slidell
2024 Adopted Budget
Budget Summary (continued)



Sales taxes were the highest the City has seen in fiscal year 2022 and 2021 at $28,135,829 and $25,135,829, respectively. This increase has been attributed to inflation and COVID-19. Many residents of Slidell and un-incorporated Slidell area have been working from home and therefore utilizing the city's resources. In 2022 and 2021, the City budged $21,400,000 and $21,378,336 in sales taxes while the actual collections were $28,135,829 and $25,867,981. The increases of $6,735,829 and $4,489,645 were utilized during the City's 2023 and 2022 supplemental budgets for capital improvements projects. The City will continue monitoring 2023 sales taxes.

City of Slidell
2024 Adopted Budget
Budget Summary (continued)

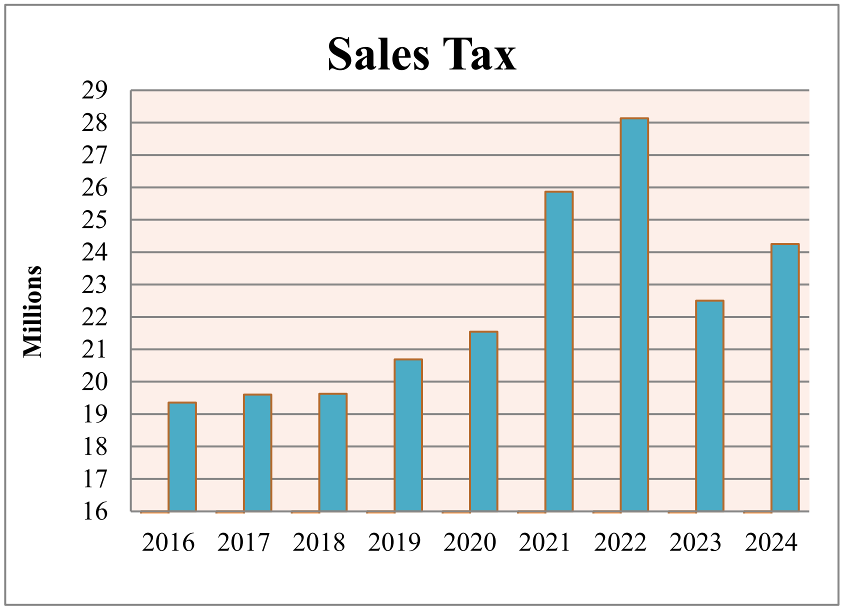


Sales and Use Taxes

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 a two percent (2%) sales and use tax pursuant to two separate one percent (1%) tax propositions approved by the voters in November 1962 and September 1986. 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 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 20 years with very few changes.



Sales & Use Taxes contribute 45.43% of budgeted 2024 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, and department stores make up the Top Ten list of sales tax collectors. The chart above illustrates actual sales tax collections from 2016 through 2022, and budgeted collections for 2023 and 2024.

In 2016, sales tax revenue totaled $19,354,308 which is an increase from 2015 of $504,755 or 2.68% primarily due to the opening of phase two of Fremaux Town Center in the Fremaux Economic Development District.

In 2017, sales tax revenue totaled $19,604,476 which is an increase from 2016 of $250,168 or 1.29% as new store openings leveled off.

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

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

In 2020, sales tax revenue totaled $21,543,977 which is an increase from 2019 of $852,895 or 4.19% due to a more robust economy.

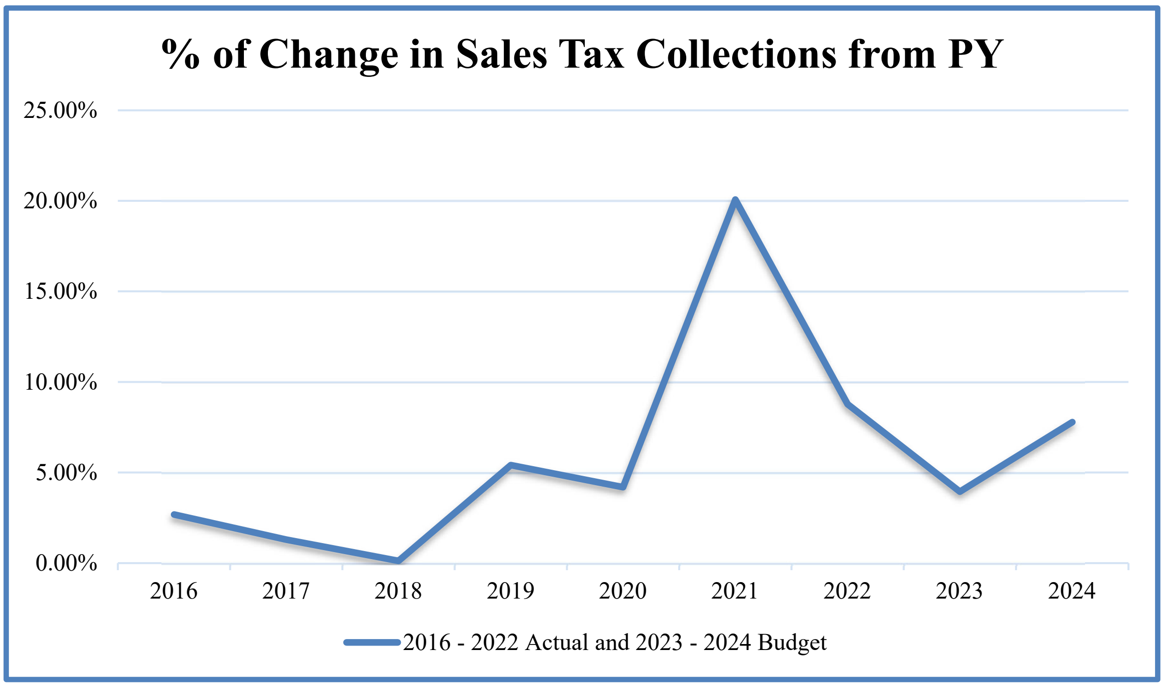
In 2021, sales tax revenue totaled $25,867,981 which is an increase from 2020 of $4,324,004 or 20.07% due to COVID-19. It is believed many citizens were working from home and utilizing the city's resources.

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

City of Slidell
2024 Adopted Budget
Budget Summary (continued)

2023 Budget was made conservatively at $22,500,000 based on the high sales tax collections from 2022 and 2021 would not carry forward into 2023. In the first seven months of fiscal year 2023, the City has seen a slight decrease when compared to fiscal year 2022. The City collected $16,251,627 in the first seven months which is $89,384 or -0.55% lower when compared to the same months from fiscal year 2022. However, the City is still projecting to collect $27,000,000 in the current year though the City has not adjusted sales tax at this time and will continue to monitor closely and adjust the budget when deemed necessary. All excess revenues will be transferred via a supplemental budget adjustment to the City Capital Projects Fund or Public Safety Fund for future improvements to help the City achieve its strategic goals.

For fiscal year 2024, the City again has taken a very conservative approach to budgeting sales tax. The City has increased the budget from $22,500,000 in 2032 to $24,250,000 in 2024. The increase of $1,750,000 or 7.78% is based on inflation. The national inflation rate for the last twelve months beginning February 2022 is 6.0%. The City has also reviewed past history and have determined the increase is reasonable.



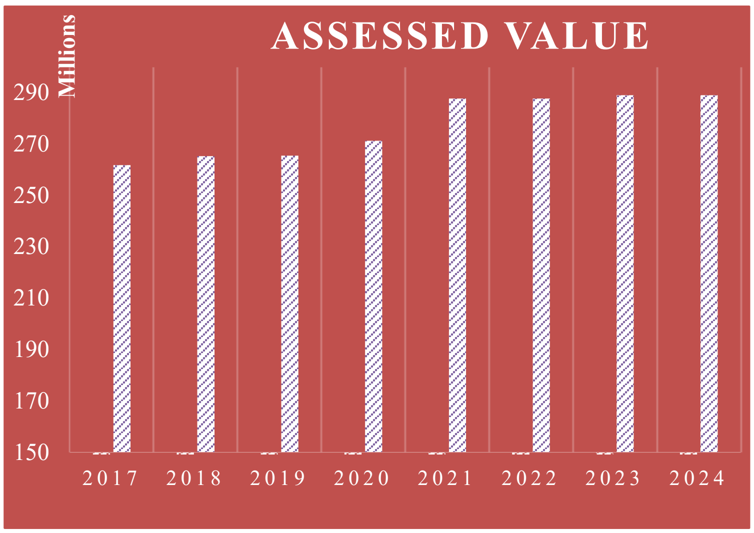
Ad Valorem Tax

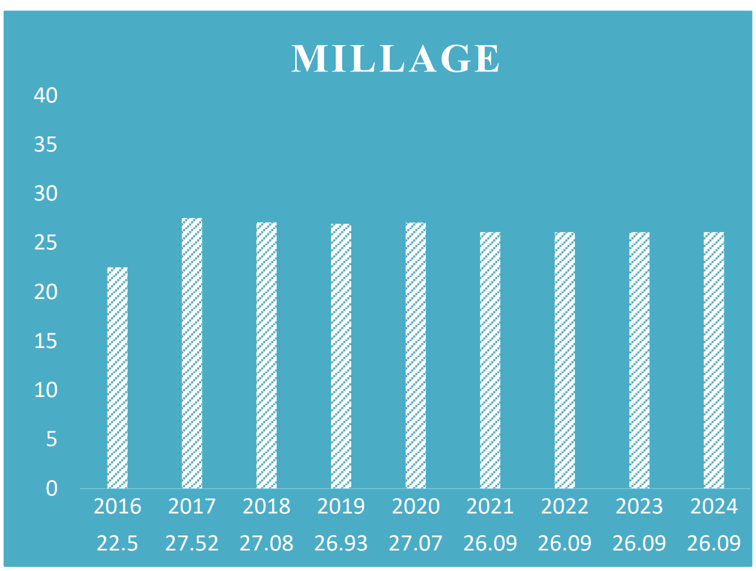
Ad Valorem Tax (property tax) is assessed on real estate, inventory, and public utility property. Appropriate millage are authorized by ordinance of the Slidell Council each year and subsequently applied to property assessments by the St. Tammany Parish Assessor. The Assessor generates the tax bills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

City of Slidell
2024 Adopted Budget
Budget Summary (continued)

Proposed 2024 millage

Purpose	Mills	2024 Budget	Fund
General administration	4.88	$ 1,400,000	General
Police department	4.93	1,400,000	Public Safety
Public works	1.93	550,000	Sales Tax
Solid waste disposal	3.85	1,100,000	Utility
Sewer maintenance	4.72	1,350,000	Utility
Debt retirement	5.78	1,600,000	Debt
Total	26.09	$ 7,400,000	





Revenue from ad valorem tax represents 11.44% of the total 2024 proposed revenue. Property values are reassessed every four years. The assessed value ($240,026,000) of City property in the fiscal year 2016 reassessment increased 12.9% from the previous year. The assessed value ($261,782,000) of City property in the fiscal year 2017 reassessment increased 3.4% from the previous year. The City rolled back millages following reassessments in fiscal years 2005, 2009 and 2013. In fiscal year 2017, the City opted to roll forward millages and also assessed a millage to repay the new General Obligation Bonds, Series 2016. 2021 was a reassessment year resulting in a total assessed value of $287,693,696 or a 6.06% increase from the prior year. 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. Ad Valorems are budgeted at $7,400,000 and $7,284,346 based on 26.09 mills in 2024 and 2023, respectively.

City of Slidell
2024 Adopted Budget
Budget Summary (continued)

Utility Revenues

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

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

The following represents the 2024 Water and Sewer rates:

Water Rates

Location Category	Gallons	2024 Rates	2023 Rates	Rate Increase
Residential (Inside City Limits)	First 5,000	23.58	22.46	5.00%
	Each 1,000 after	2.28	2.17	5.00%
Residential (Outside City Limits)	First 5,000	55.48	52.84	5.00%
	Each 1,000 after	4.56	4.34	5.00%
Commercial (Inside City Limits)	First 5,000	25.87	24.64	5.00%
	Each 1,000 after	2.28	2.17	5.00%
Commercial (Outside City Limits)	First 5,000	83.15	79.19	5.00%
	Each 1,000 after	4.73	4.50	5.00%

Sewer Rates

Location Category	Gallons	2024 Rates	2023 Rates	Rate Increase
Inside City Limits	First 4,000	21.64	20.61	5.00%
	Each 1,000 after up to 20,000	4.07	3.88	5.00%
	Each after 20,000	3.42	3.26	5.00%
Outside City Limits	First 4,000	85.92	81.83	5.00%
	Each 1,000 after up to 20,000	8.14	7.75	5.00%
	Each after 20,000	6.67	6.35	5.00%

Effective July 1, 2024 rates will increase by 5.00% based on the consumer price index for calendar year 2022.

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

Revenue from water and sewer fees represents 17.99% of total revenues in the proposed 2024 budget. Collections in 2024 and 2023 are estimated at $11,634,000 and $11,257,800, respectively.

The chart below illustrates 2024 and 2023 budget collections and actual collections from the past seven years:

Collection fees have steadily increased each year excluding fiscal year 2020. 2020 collection fees decreased by $291,536 or 2.76% due to COVID-19. The City made the decision to not penalize residents who could not make payments. Instead, the Utility Billing department worked diligently to help residents make payment plans to get caught up without turning off services.

City of Slidell
2024 Adopted Budget
Budget Summary (continued)

Licenses and Permits

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

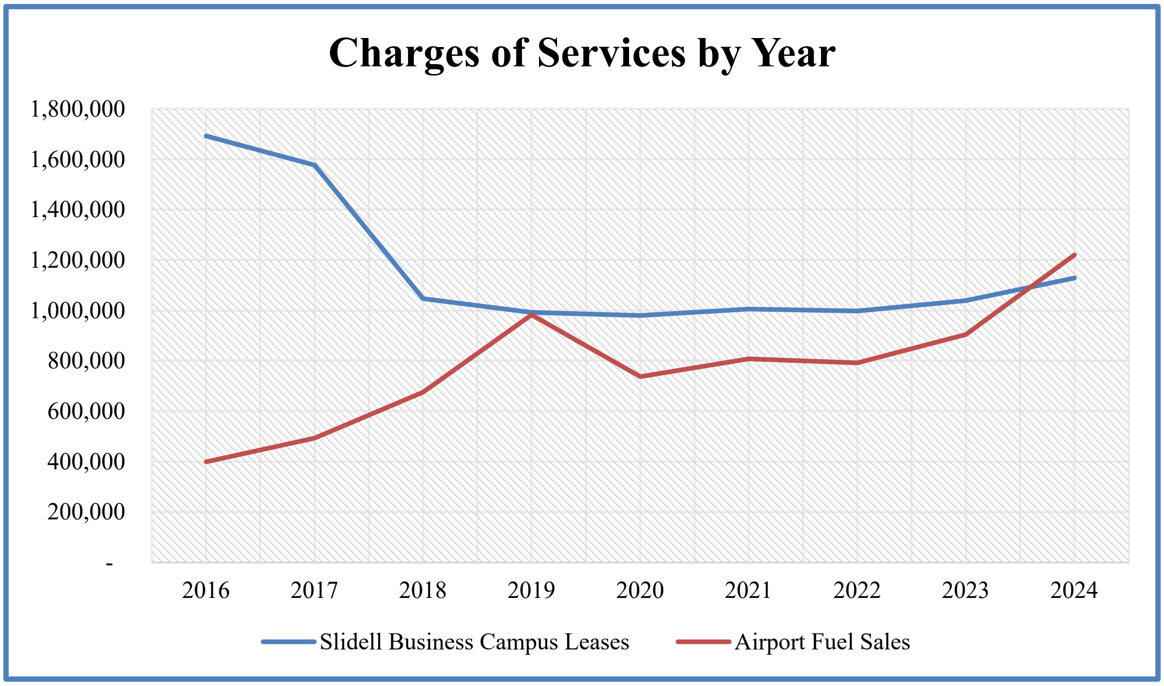
Growth in revenues associated with occupational licenses has remained fairly consistent over the years and is expected to continue on a slow steady growth trend. Revenue associated with building permits is subject to volatility as new developments begin and complete construction. Revenue from licenses and permits represents 3.43% of total revenues in the proposed 2024 budget. Collections for licenses and permits are budgeted at $2,217,700 in the 2024 proposed budget which is a 3.43% increase when compared to prior year.

Charges for Services

This category includes rental of City recreational facilities and the City municipal auditorium, rental of property at the airport and rental of City owned buildings such as the Railroad Depot on Front Street and the Slidell Business Campus building on Gause Boulevard. It also includes fuel sales at the airport, tuition at the Regional Training Facility and other miscellaneous fees and charges. In January 2007, the US government vacated the City owned 100,000 square foot Slidell Business Campus building on Gause Boulevard. Prior to 2007, the City leased the building to the federal government for $1 per year in exchange for the jobs they preserved after NASA closed and in exchange for complete care and maintenance of the building. In late FY 2007, the City leased the building to another government entity and private businesses in order to generate a net "profit" to the City after expenses. In June 2017, the City's major tenant reduced their occupancy from 99% to 55% of the total building space causing a $622,000 annual loss in revenue in 2018. The City is currently looking at different options for this building. In September 2011, The City started purchasing and selling and avgas and jet fuel at the airport.

Revenue from charges of services represents 2.48% of total revenues in the proposed 2024 budget. Charges for services increased from $1,517,868 in 2023 to $1,606,300 in 2024. The increase of $88,432 or 5.83% is directly related to the City's ability to continue to rent out facilities after COVID-19 restrictions stopped and the City negotiated leases at the Slidell Business Campus that resulted in a 3% increase. Charges for services increased from $1,494,554 in 2021 to $1,593,200 in 2022. This represents a $98,646 or 6.60% increase from prior year. This increase is due to directly to the City's ability to rent out facilities after COVID-19 restrictions have stopped. Slidell Business Campus building leases and utility reimbursements are budgeted at $1,039,371 and $1,128,800 for 2023 and 2024, respectively. Charges for service revenue also includes fuel sales at the airport of $904,800 and $1,220,450 for 2023 and 2024 budgets, respectively. The increase of $315,650 or 34.89% is directly related to gas prices.

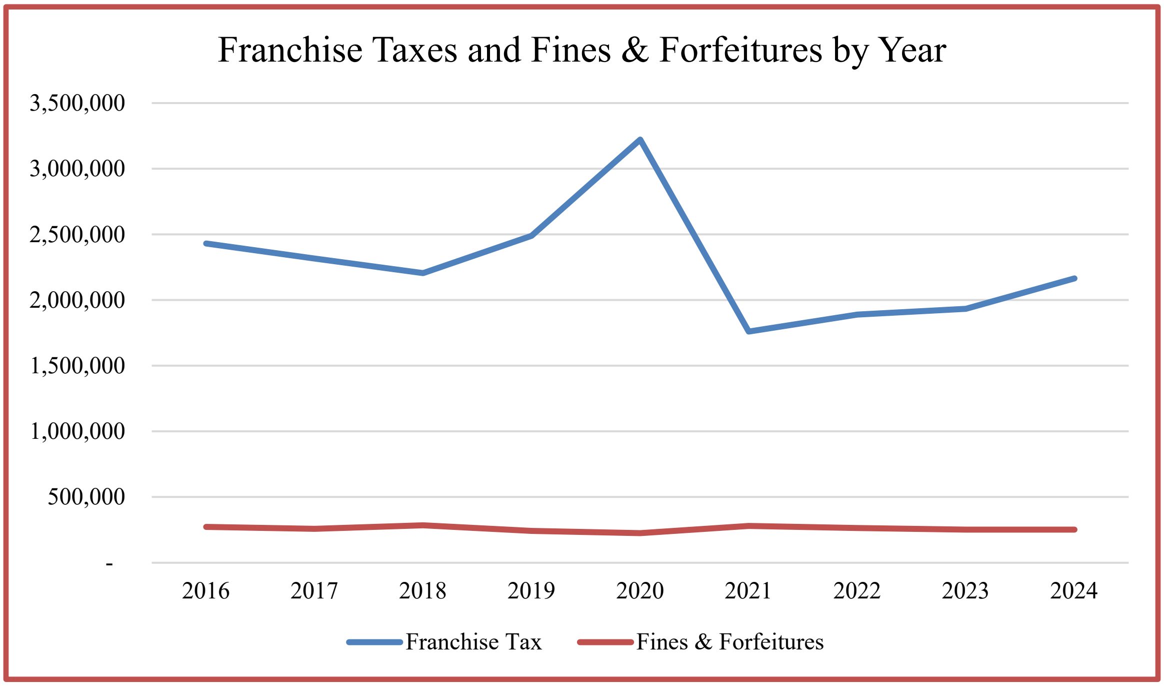
The following chart illustrates the charge for services by year for Slidell Business Campus building leases and utility reimbursements and fuel sales:



Franchise Tax

The City receives franchise taxes from electric, gas, fiber and cablevision companies that operate within the corporate limits of Slidell. Operating requirements are established in the individual franchise agreements between each business and the City. This is normally a very steady, consistent revenue source with upward spikes during years with high gas and oil prices and downward spikes during years of lower gas and oil prices. In 2017, the City did not renew the franchise agreement with Washington St Tammany (WST) resulting in a loss of approximately $150,000 annually. In 2020, the City renegotiated a franchise agreement with WST and received a one-time payment of $1,400,000. Beginning in 2017 revenue from cable franchisees is reflecting a downward trend due to competition from other companies providing television and internet services. See chart on next page.

Franchise taxes represent 3.35% of the total budgeted revenues in 2024. Franchise collections increased by $232,000 or 12.00% in 2024. Franchise taxes are expected to generate $2,165,000 for 2024. This increase is due to higher gas and electricity costs along with the City signing a franchise agreement with Camellia City Fiber, LLC.



Fines and Forfeitures

This revenue is derived through fines levied and collected by 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 $251,500 in 2024 and 2023, respectively. As the chart above illustrates, fines and forfeitures have remained relatively comparable over the past couple of years.

Intergovernmental Revenues

Intergovernmental revenues includes 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 and HMGP for home elevations. The Police department receives funding through the Department of Justice for body worn cameras, hiring purposes and 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, which is a decrease of $36,819 due to the Police Department renegotiations done during the 2023 fiscal year. Part of the negotiations was to bring down the number of School Resources Officers from ten to nine. The City budgeted $1,307,883 for years 2021 and 2022, respectively as these provided fourteen School Resources Officers.

State Shared Revenues are generated from State imposed taxes on tobacco and beer sales and video draw poker receipts. Checks are received from the State on a quarterly basis. On July 1, 1999, video poker machines were banned in St. Tammany pursuant to a voter referendum. The City collected $565,000 from video poker revenues in fiscal year 1999. In fiscal year 2001, the state discontinued the sharing of tobacco taxes. For the 2024 and 2023 budget, beer tax revenue sharing is expected to be $70,000, respectively. Beer tax revenue for 2022 was 77,671, 2021 was 76,581, 2020 was $75,405, 2019 was $74,594, 2018 was $69,550, 2017 was $67,632 and 2016 was $65,591. This revenue has remained comparable over the past several years.

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

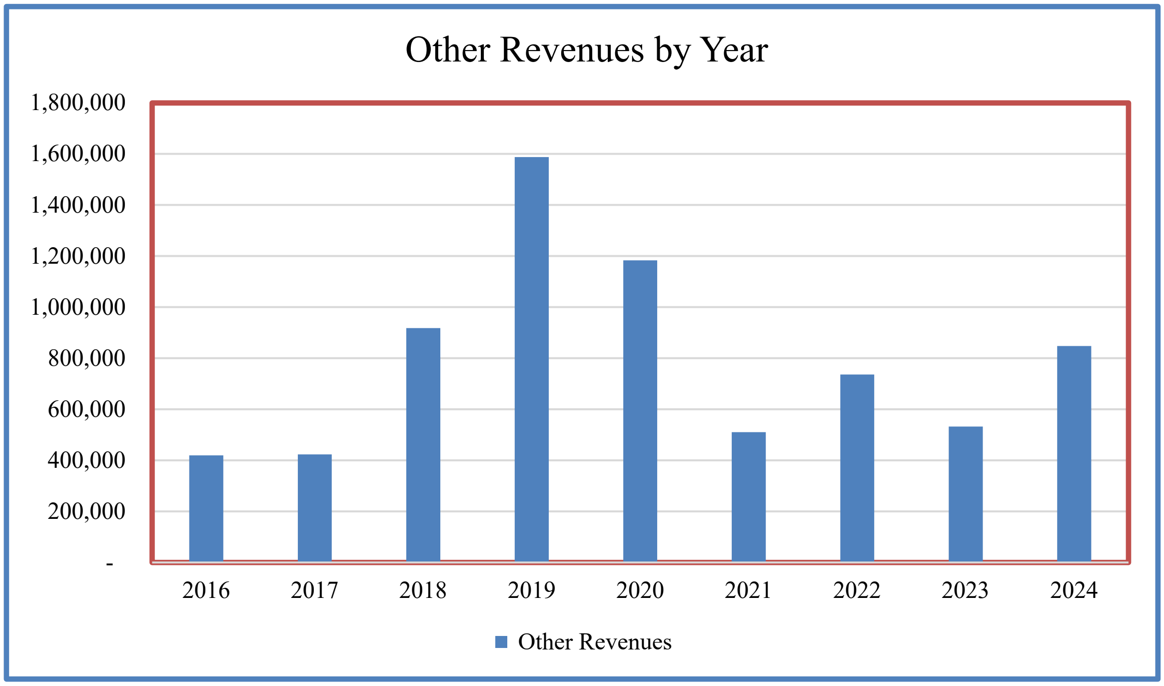
911 Fees are charges applied to phone bills for operation of an emergency 911 system. These charges are collected by the phone company and distributed to the City based on the number of phone lines within the corporate limits. The fees are restricted for defraying operating expenses associated with the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

Other Revenues

Other revenues include consolidated interest and miscellaneous revenues from various sources. Other revenues represent 1.31% 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 $532,540 and $847,500 in 2024 and 2023, respectively.

City of Slidell
2024 Adopted Budget
Budget Summary (continued)

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



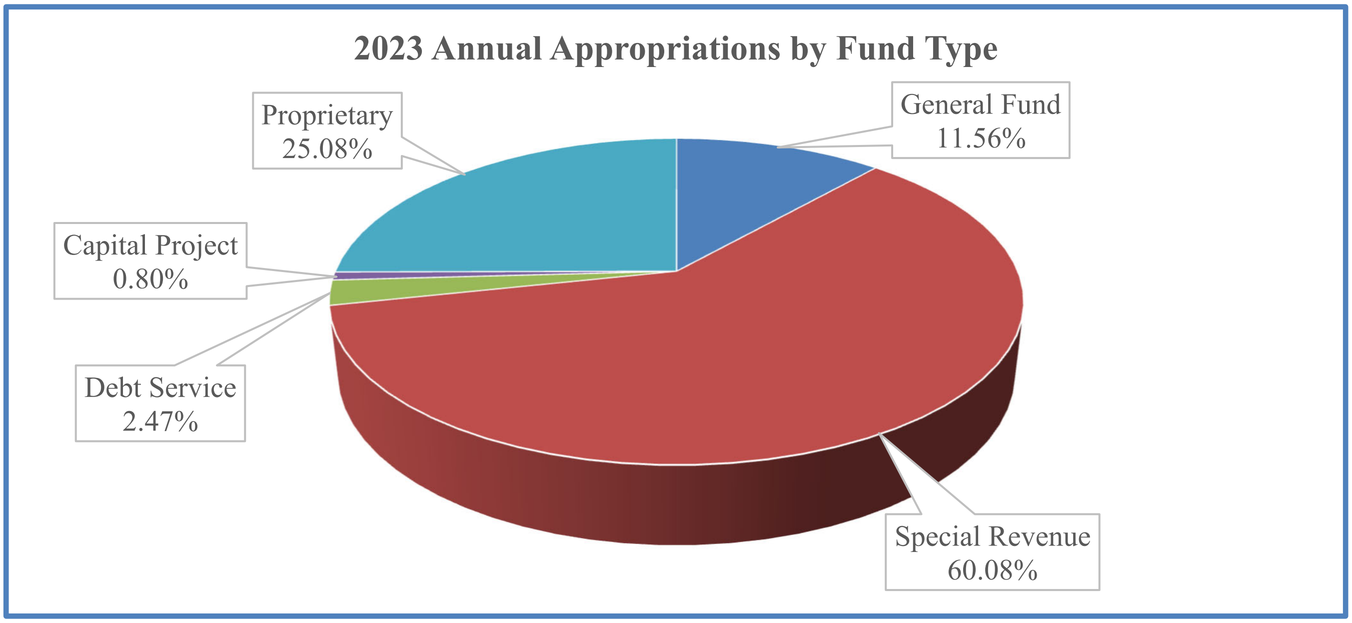
Expenditures

The proposed budget for the year 2024 for all funds, including operating, capital and proprietary is $64,683,180. This is a 48.33% decrease from the 2023 adopted budget primarily due to rollover capital funding from year to year and a decrease in grant funding.

The following graphs below illustrate the total annual operating budgets by fund type for the proposed 2024 budget and the adopted 2023 budget:

Annual Appropriations by Fund Type

	2024 Proposed Budget	2023 Adopted Budget	2024 Over (Under) 2024 Budget	
General	$ 7,479,646	$ 7,161,350	$ 318,296	4.44%
Special Revenue	38,863,707	59,415,775	(20,552,068)	-34.59%
Debt Service	1,600,000	1,556,896	43,104	2.77%
Capital Project	519,655	20,566,032	(20,046,377)	-97.47%
Proprietary	16,220,172	36,485,784	(20,265,612)	-55.54%
	$ 64,683,180	$ 125,185,837	$ (60,502,657)	-48.33%



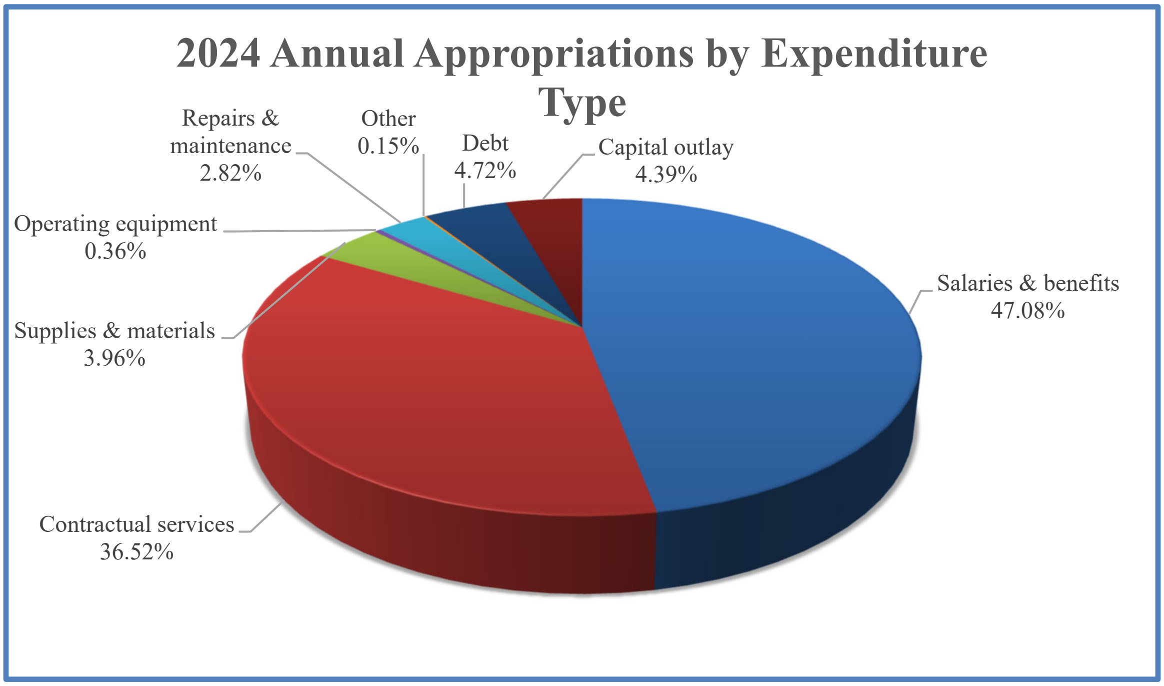
The following graphs below illustrate the total annual operating budgets by expenditure type for the proposed 2024 budget and the adopted 2023 budget:

Annual Appropriations by Expenditure Type

	2024 Proposed Budget	2023 Adopted Budget	2024 Over (Under) 2023 Budget	
Salaries & benefits	$ 30,450,236	$ 29,327,015	$ 1,123,221	3.83%
Contractual services	23,623,761	24,947,196	(1,323,435)	-5.30%
Supplies & materials	2,563,855	2,141,878	421,977	19.70%
Operating equipment	231,705	273,487	(41,782)	-15.28%
Repairs & maintenance	1,826,031	2,161,275	(335,244)	-15.51%
Other	98,060	83,762	14,298	17.07%
Debt	3,050,000	2,862,028	187,972	6.57%
Capital Outlay	2,839,532	63,389,196	(60,549,664)	-95.52%
	$ 64,683,180	$ 125,185,837	$ (60,502,657)	-48.33%

Salaries and benefits increased by $1,123,221 or 3.83% when compared to the 2023 budget. This increase is due to a cost-of-living adjustment of 2.00% for all pay scales, which includes municipal civil service employees, Police department civilian employees and non-ranked chief administrative officer, unclassified employees, and elected officials. Also, municipal employees will receive one step for grade 7 and above. For all employees grade 6 and below, they will receive two steps. Each step equals 1.50% for municipal employees. Unclassified and elected officials will receive a 1.50% increase. Ranked and non-ranked officers will receive a $510 annual step increase per the Police Department's pay plan. Non-ranked officers below $31,110 received an additional step of $510. The City's pension remained the same at 29.50% while Police retirement increased $200,000 from 31.25% to 34.35%. The Police Department had a contract modification that lowered the number of Police Officer 1st Class – School Resource Officers from ten to nine.

Contractual services decreased by $1,300,395 or 5.22% in 2024 when compared to 2023. This decrease is directly related to the timing of funding received from the Hazard Mitigation Grant Program for the Home Elevation Program. Capital outlay decreased by $60,549,664 or 95.52% in 2024 when compared to 2023 due to capital improvement rollover. $61,931,756 was rolled forward into the 2023 budget from prior years.



Salaries and Benefits

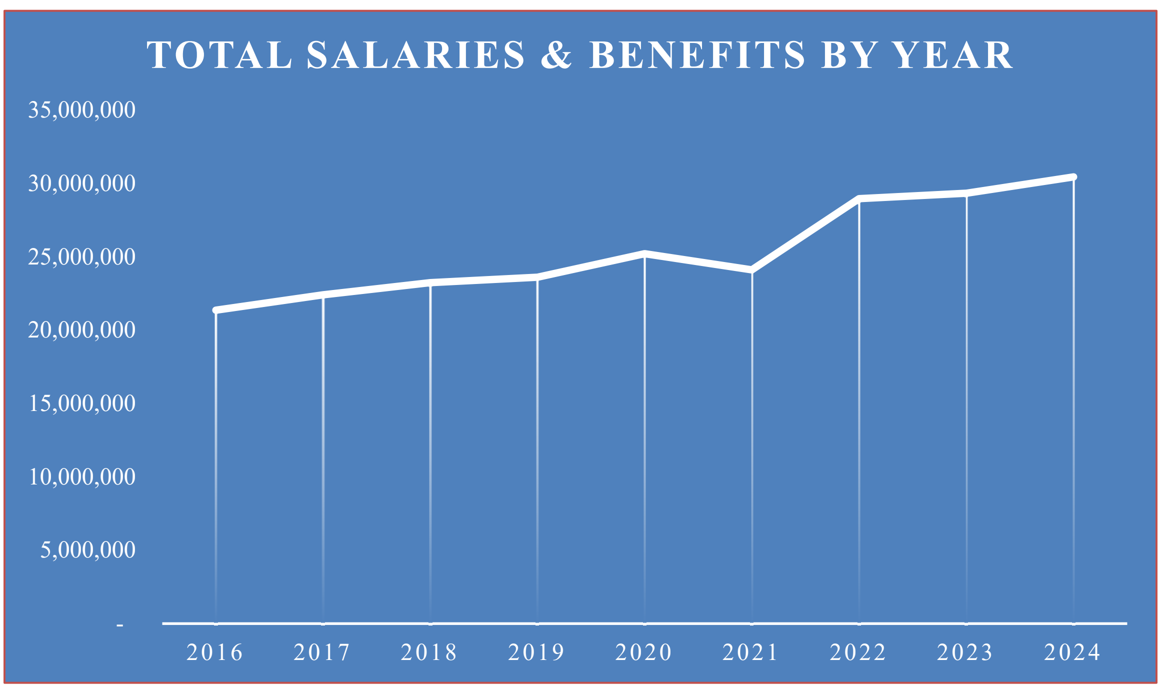
Salaries and Benefits represent 47.08% of total budgeted expenditures for 2024. Salaries and benefits consist of employee salaries, pension cost, worker compensation premiums, employee medical, dental and life insurance, retiree medical, over time and holiday pay, and vacation and sick payouts. The City 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 2023, MERS employer contribution rates will remain the same as in the prior year at 29.50%. MPERS employer contribution rates have increased 3.1% from 31.25% to 34.35% for the year ended June 30, 2024, resulting in approximately $200,000 additional cost.

City of Slidell
2024 Adopted Budget
Budget Summary (continued)

The City is self-insured for worker's compensation, medical and dental insurance. Beginning 2016, the city pays 90% of the cost of medical and dental insurance for single coverage, 75% of the cost of medical and dental insurance for employees with dependent coverage and 100% of the cost of life and disability for employees. A total of $6,440,678 is included in the proposed 2024 budget for employee and retiree health, dental, life and disability benefits which is a 1.70% increase from the 2023 Budget.

Overtime and Holiday Pay varies significantly with storm and special events. The proposed 2024 budget for overtime is $967,500, which is a decrease of $134,054 or 12.17% when compared to the prior year. The City is incurring a larger overtime cost in past few years due to a shortage in employees. The City is hopeful to recruit knowledgeable, dedicated, dependable and consistent employees to help offset the workload. 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 $1,527,529, $942,298, $1,218,192 and $1,051,124 for fiscal years 2022, 2021, 2020 and 2019, respectively.

Vacation and sick payouts and conversion costs are for payments for terminating employees for unused vacation or sick benefits. This line item varies significantly based on who retires and the number of terminations and retirements in a given year. The 2024 proposed budget for vacation and sick payouts and conversion costs are $319,800. This is a $6,800 or 2.17% increase when compared to 2023 at $313,000. The City actual costs for payouts and conversion were $258,592, $519,477, $265,438 and $341,022 in fiscal years 2022, 2021, 2020 and 2019, respectively.



Contractual Services

Contractual services represent 36.52% 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 and the Home Elevation Grant Program. 2024 proposed budget decreased contractual services by $1,323,435 or 5.30% to 23,623,761. This decrease is primarily due to the Home Elevation Program. In fiscal year 2024 and 2023, the City budgeted $7,905,125 and $12,518,290, respectively, for the Home Elevation Program. The City currently has an estimated $4,000,000 in applications waiting for approval. The City increased property by 42.5% or $519,620. Right of way tree removal has increased by 37.50% or $75,000 due to damaged trees as a result of Hurricane Ida and pine beetles. Flood insurance, other insurances, grass cutting contracts, solid waste removal, and utilities increased an estimated 10% as a result of past history and energy prices.

Supplies and Materials

Supplies and materials represent 3.96% of total budgeted expenditures. Various supplies, materials, and gasoline are included in this category. The City's proposed 2024 budget includes $2,563,855 for supplies and materials which is a 19.70% increase from prior year. The main reason for this increase is due to the cost of jet fuel, which increased $235,000 when compared to prior year. In fiscal year 2023, the City has seen an increase when purchasing supplies and materials across the board by an average of 3.00% which has been carried over into the 2024 Budget. The City increased the departments gas budgets based on how many vehicles are on the roads.

Repairs and Maintenance

Repairs and maintenance include all repairs to property and equipment that will not be classified as a capital asset and budgeted at $1,826,031 in 2024. Repairs and maintenance represent 2.82% of total budgeted expenditures. This is a decrease of $335,244 or 15.51% when compared to prior year. This decrease is directly related to the $400,000 budgeted in fiscal year 2023 for fence repairs due to damage caused during Hurricane Ida. The City has entered into an agreement with Enterprise Fleet Management to lease/purchase vehicles and it is believed this will decrease the maintenance cost to vehicles. The City will work closely with Enterprise and monitor the cost associated with these vehicles and make any appropriate budget adjustments.

Other Expenditures

Other expenditures which represent 0.15% of the 2024 budgeted expenditures, consists primarily of the cost associated with holding events throughout the City. There was an increase of $14,298 or 17.07% when compared to the 2023 budget. This increase is directly related to the City's ability to obtain bigger acts to perform at City events.

Operating Equipment

Operating equipment representing 0.36% of budgeted expenditures. The City's 2024 and 2023 budget includes $231,705 and $271,487 for operating equipment, respectively.

Debt

Proposed expenditures for debt retirement are accounted for in the Debt Service Fund and the Utility Fund and can be found under the Debt Service section of this document.

Capital Outlay

Capital outlay is proposed in the capital outlay program for 2024 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
2024 Adopted Budget
Budget Summary (continued)

Prior to March 31st of each year, the Mayor submits to the Council a proposed operating and capital budget for the commencing year July 1st. The actual dates for the 2024 budget process are as follows:

Budget Calendar

Jan 1st	Finance begins the budget process; including preparing various reports to compute available revenues, benefit rates, debt, and other expenditures
Jan 4th	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 and goals and goals, objectives, performance measures and indicator
Feb 2nd	Deadline for receiving departmental requests excluding Capital outlay
Feb 13th – 15th	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.
Feb 28th	Finance will summarize and submit all capital outlay request to the Mayor for review and selection
March 13th – 17th	Final draft of detailed budget is balanced and submitted to the Mayor and Administration. Narratives and recaps are finalized.
March 21st	Final budget summary is submitted to Council
March 28th	Budget summary appears on Council Consent Calendar
March 31st	Budget Book submitted to Council
April - May	Council budget hearings and publish in public paper
May 23rd	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.

Revenue projections are budgeted by fund and based on historical data and known trends. Expenditure projections are budged 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 budget, the governing authority must amend the budget. The Mayor will propose the change to the adopted budget in the form of a budget amendment and submit to the Council. The amendment must be adopted at a public meeting after publication of the agenda, layover for thirty 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. At this time, the Administration will budget any excess funds from the prior year to capital improvement projects.

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

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

Basis of Budgeting

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

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

Basis of Accounting and Financial Reporting

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

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

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

Investment Policy

State Law R.S. 33:2955 allows the investment in direct United States Treasury obligations; bonds, debentures, notes or other evidence of indebtedness issued or guaranteed by federal agencies or U.S. government instrumentalities, which are federally sponsored; direct security repurchase agreements of any federal book-entry-only securities guaranteed by the U.S. government; time certificates of deposit of any bank domiciled or having a branch office in the state of Louisiana; savings accounts or shares of certain savings and loan associations and savings banks; certain accounts of federally or state chartered credit unions, and certain mutual or trust fund institutions.

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

Debt Service Policy

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

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

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

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

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

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

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.

City of Slidell
2024 Adopted Budget
Budget Summary (continued)

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 purposes and no expenditures will be made which are prohibited by administrative directives, local ordinances, or federal and state statutes.

Fund Balance Policy

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

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

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

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

The following chart is the minimum unrestricted fund balance as of the audited financial statements for the year ending June 30, 2022:

General Fund	Sales Tax Fund	Public Safety Fund	Slidell Business Campus
$ 2,518,723	$ 7,734,400	$ 1,903,815	$ 1,574,523

Budget Structure

The City uses the following fund types:

1. Governmental Funds

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

- *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.

City of Slidell
2024 Adopted Budget
Budget Summary (continued)

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

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

City of Slidell
2024 Adopted Budget
Budget Summary (continued)

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

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

Summary Schedules
2024 Adopted Budget

City of Slidell
All Fund Types
Combined Statement of Revenues, Expenditures, and Changes in Fund Balance
Report on the Budget for Year Ending June 30, 2024

	Governmental Funds				Proprietary Fund					
	General Fund	Special Revenue Funds	Debt Service Funds	Capital Project Funds	Enterprise	Self Insurance	Actual 2021	Actual 2022	Adopted 2023	Total Adopted 2024
Revenues										
Sales taxes	$ -	$ 24,250,000	$ -	$ -	$ -	$ -	$ 25,867,981	$ 28,135,829	$ 22,500,000	$ 24,250,000
Ad valorem taxes	1,400,000	1,950,000	1,600,000	-	2,450,000	-	7,407,907	7,446,029	7,284,346	7,400,000
Franchise	2,165,000	-	-	-	-	-	1,760,966	2,209,420	1,933,000	2,165,000
Licenses and permits	2,217,700	-	-	-	-	-	2,259,657	2,576,320	2,208,800	2,217,700
Intergovernmental revenues	60,000	11,249,410	-	-	-	-	7,628,454	12,690,106	24,015,546	11,309,410
Fines and forfeitures	251,500	-	-	-	-	-	279,576	297,223	251,500	251,500
Charges for services	225,000	1,381,300	-	-	-	-	1,494,554	1,593,200	1,517,868	1,606,300
Contributions	-	490,420	-	-	-	-	161,324	103,732	491,071	490,420
Utility revenues	-	-	-	-	11,634,000	-	10,738,290	10,805,870	11,257,800	11,634,000
Airport	-	-	-	-	1,220,450	-	807,895	1,232,492	904,800	1,220,450
Insurance	-	-	-	-	-	1,290,900	-	1,225,683	1,250,003	1,290,900
Other revenues	570,000	-	-	-	2,500	275,000	510,287	735,823	532,540	847,500
Total revenues	6,889,200	39,321,130	1,600,000	-	15,306,950	1,565,900	58,916,891	69,051,727	74,147,274	64,683,180
Expenditures										
Administration	1,013,078	-	-	-	-	-	877,178	938,632	991,858	1,013,078
Finance	875,042	-	-	-	-	-	773,826	718,817	954,819	875,042
Data processing	665,346	-	-	-	-	-	623,560	555,273	641,788	665,346
Purchasing	319,667	-	-	-	-	-	257,771	282,440	297,991	319,667
Legal	514,103	-	-	-	-	-	596,505	365,703	503,373	514,103
Risk management	-	-	-	-	-	-	602,722	-	-	-
Building safety & permits	939,002	-	-	-	-	-	600,991	829,852	907,483	939,002
Cultural affairs	436,902	-	-	-	-	-	292,444	330,543	412,708	436,902
Civil service	126,345	-	-	-	-	-	304,479	291,660	123,270	126,345
Human resources	435,415	-	-	-	-	-	-	60,293	349,320	435,415
City marshal	222,991	-	-	-	-	-	213,645	216,457	221,999	222,991
City prosecutor	277,659	-	-	-	-	-	233,224	246,334	318,126	277,659
Planning	434,720	-	-	-	-	-	412,170	279,560	441,651	434,720
City court of East St. Tammany	337,136	-	-	-	-	-	124,960	133,509	199,695	337,136
City council	837,240	-	-	-	-	-	681,433	739,168	797,269	837,240
Engineering	-	733,801	-	-	-	-	491,080	612,220	658,786	733,801
Public works administration	-	4,029,246	-	-	-	-	3,423,980	3,475,864	3,823,302	4,029,246
Vehicle maintenance	-	650,915	-	-	-	-	530,893	537,031	627,272	650,915
Streets, bridges & drainage	-	2,888,821	-	-	-	-	2,086,604	1,846,533	2,753,518	2,888,821
General maintenance	-	984,054	-	-	-	-	453,427	704,301	809,326	984,054
Electrical	-	249,249	-	-	-	-	189,712	215,203	242,163	249,249
Parks and Recreation	-	2,673,570	-	-	-	-	1,718,155	1,973,064	2,444,715	2,673,570
Police	-	12,588,406	-	-	-	-	10,084,230	10,915,283	12,007,171	12,588,406
Corrections	-	1,124,985	-	-	-	-	945,197	931,952	1,064,497	1,124,985
Regional training academy	-	344,641	-	-	-	-	293,920	300,185	327,137	344,641
Animal control	-	544,132	-	-	-	-	340,618	412,325	503,844	544,132
CDBG Administration	-	40,000	-	-	-	-	26,705	25,630	40,000	40,000
Slidell business campus	-	1,342,478	-	-	-	-	934,178	1,131,956	1,124,077	1,342,478
Grants & Donations	-	771,136	-	-	-	-	415,349	4,244,246	591,071	771,136
Home elevations - HMGP	-	7,905,125	-	-	-	-	1,015,737	4,775,158	12,518,290	7,905,125
Utilities administration	-	-	-	-	5,377,624	-	3,261,153	4,088,938	4,906,997	5,377,624
Wastewater treatment	-	-	-	-	1,849,984	-	1,431,005	1,414,825	1,760,357	1,849,984
Wastewater collection	-	-	-	-	1,479,578	-	717,197	837,401	1,424,861	1,479,578
Water maintenance	-	-	-	-	2,317,702	-	1,580,657	1,612,749	2,500,167	2,317,702
Airport	-	-	-	-	1,267,473	-	709,047	1,287,890	974,448	1,267,473
Insurance	-	-	-	-	-	2,101,082	-	2,309,792	2,055,249	2,101,082
Debt service	-	-	1,600,000	-	1,450,000	-	1,772,396	2,142,595	2,862,028	3,050,000
Capital outlay	-	1,943,148	-	614,655	376,729	-	14,078,801	9,488,509	62,005,211	2,934,532
Total expenditures	7,434,646	38,813,707	1,600,000	614,655	14,119,090	2,101,082	53,094,949	61,271,891	125,185,837	64,683,180
Excess (deficiency) of revenues over expenditures	(545,446)	507,423	-	(614,655)	1,187,860	(535,182)	5,821,942	7,779,836	(51,038,563)	-
Other financing sources (uses)										
Transfer in	924,400	12,213,078	-	614,655	78,248	535,182	12,311,323	23,973,528	19,598,654	14,365,563
Transfer out	(378,954)	(12,720,501)	-	-	(1,266,108)	-	(11,609,846)	(23,973,528)	(19,598,654)	(14,365,563)
Capital contributions	-	-	-	-	-	-	(679,305)	-	-	-
Total other financing sources (uses)	545,446	(507,423)	-	614,655	(1,187,860)	535,182	22,172	-	-	-
Net change in fund balance	-	-	-	-	-	-	5,844,114	7,779,836	(51,038,563)	-
Fund balance, beginning of year	6,306,419	13,341,238	2,582,330	196,244	46,792,818	2,177,359	108,796,836	114,640,950	122,420,786	71,382,223
Fund balance, end of year	$ 6,306,419	$ 13,341,238	$ 2,582,330	$ 196,244	$ 46,792,818	$ 2,177,359	$114,640,950	$122,420,786	$ 71,382,223	$ 71,382,223

City of Slidell
Summary of Full-Time & Part-Time Positions by Department
2024 Adopted Budget

Department	Actual 2022	Actual 2022	Budget 2023	Proposed 2024
General Fund				
City Administration	6	6	6	6
Finance	9	9	10	9
Data Processing	4	2	3	3
Purchasing	4	4	4	4
Legal	3	2	4	4
Permits	12	13	13	13
Cultural Arts	5	5	5	5
Civil Service	4	1	1	1
Human Resources	-	2	3	4
City Marshall *	1	1	1	1
City Prosecutor *	3	3	3	3
Planning	4	3	4	4
City Court of East St. Tammany*	2	2	2	2
City Council	12	12	12	12
Total General Fund	69	65	71	71
Special Revenue Funds				
Sales Tax Fund				
Engineering	6	6	6	6
Sales Tax Administration	3	3	3	3
Vehicle Maintenance	7	7	7	7
Streets, Bridges and Drainage	19	14	23	23
General Maintenance	5	4	4	4
Electrical	3	3	3	3
Parks and Recreation	23	22	27	27
Public Safety				
Police	109	109	124	122
Corrections	12	11	12	12
Regional Training Academy	3	3	2	2
Animal Control	7	7	7	7
Slidell Business Campus	3	3	3	3
Community Development Block Grant	1	1	1	1
Total Special Revenue Funds	201	193	222	220
Proprietary Funds				
Utilities	35	30	48	48
Airport	4	4	4	4
Self Insurance	2	2	2	2
Total Proprietary Fund	41	36	54	54
Total Employees	311	294	347	345

* Departments not managed internally.

City of Slidell
2024 Adopted Budget
Fund Balance Summary

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

For the General Fund, the Fiscal Year 2024 year-end fund balance total is estimated at $6.31 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 $2.69 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 2021	Actual 2022	Budgeted 2023	Proposed 2024	Adopted 2024
Fund Balance, beginning of the year	$ 8,205,626	$ 8,404,056	$ 7,086,281	$ 6,306,419	$ 6,306,419
Surplus(Deficit)	198,430	(1,317,775)	(779,862)	-	-
Fund Balance, end of year	$ 8,404,056	$ 7,086,281	$ 6,306,419	$ 6,306,419	$ 6,306,419

	Actual 2021	Actual 2022	Budgeted 2023	Proposed 2024	Adopted 2024
Nonspendable					
Inventory	$ 158,840	$ 205,077	$ 209,179	$ 213,362	$ 213,362
Prepaid items	102,251	66,132	67,455	68,804	68,804
Restricted					
Workers compensation*	300,000	-	-	-	-
Committed					
Contingencies	1,878,000	1,952,723	1,982,014	2,011,744	2,011,744
Operating reserves	566,000	566,000	574,490	583,107	583,107
Assigned					
Compensated absences	694,000	694,000	704,410	714,976	714,976
Claims - workers compensation*	612,533	-	-	-	-
Claims - general liability*	1,270,078	-	-	-	-
Unassigned	2,822,354	3,602,349	2,768,872	2,714,426	2,714,426
	$ 8,404,056	$ 7,086,281	$ 6,306,419	$ 6,306,419	$ 6,306,419

**Workers compensation and general liability was moved into a self insurance for transparency.*

City of Slidell
2024 Adopted Budget
Fund Balance Summary (continued)

The following summary shows all governmental activities summarized. The City used the assumption that all capital will be completed in fiscal year 2023. The following summary shows all governmental activities summarized.

Governmental Activities Fund Balance Summary

	Actual 2021	Actual 2022	Budgeted 2023	Proposed 2024	Adopted 2024
Fund Balance, beginning of the year	$ 45,203,470	$ 48,550,738	$ 52,918,906	$ 23,093,897	$ 23,093,897
Surplus(Deficit)	3,347,268	4,368,168	(29,825,009)	-	-
Fund Balance, end of year	$ 48,550,738	$ 52,918,906	$ 23,093,897	$ 23,093,897	$ 23,093,897

	Actual 2021	Actual 2022	Budgeted 2023	Proposed 2024	Adopted 2024
Nonspendable					
Inventory	$ 158,840	$ 205,077	$ 209,179	$ 213,362	$ 213,362
Prepaid items	277,691	168,602	171,974	175,414	175,414
Restricted					
Debt service	2,536,702	2,523,880	2,511,123	2,498,430	2,498,430
Streets and drainage	8,241,170	9,224,682	-	-	-
Workers compensation*	300,000	-	-	-	-
Committed					
Capital outlay	15,356,095	16,907,970	-	-	-
Contingencies	10,149,338	10,777,464	10,939,126	11,103,213	11,103,213
Operating reserves	2,908,997	2,953,997	2,998,307	3,043,282	3,043,282
Assigned					
Compensated absences	694,000	694,000	704,410	714,976	714,976
Claims - workers compensation*	612,533	-	-	-	-
Claims - general liability*	1,270,078	-	-	-	-
Public improvements	6,801,236	9,901,009	-	-	-
Public safety	1,264,473	1,616,471	-	-	-
Unassigned	(2,020,415)	(2,054,246)	5,559,779	5,345,221	5,345,221
	$ 48,550,738	$ 52,918,906	$ 23,093,897	$ 23,093,897	$ 23,093,897

The City used the assumption that all capital will be completed in fiscal year 2023. The negative unassigned fund balance in fiscal years 2021 and 2022 are primarily due to expenditures incurred for which related revenue is unavailable by year end and have been rolled forward until revenues have been received.

As inflation continues at near record levels, there is a high degree of uncertainty regarding the near-term economic environment. Prices of goods and services continue to increase, and there is a chance for a recession in the not-so-distant future. The City is in a solid financial position and has adequate reserves to withstand possible economic uncertainties.

General Fund
2024 Adopted Budget

General Fund
2024 Adopted Budget

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

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

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

	Actual 2021	Actual 2022	Budget 2023	Proposed 2024	Adopted 2024
Revenues					
Ad valorem taxes	$ 1,385,611	$ 1,392,741	$ 1,360,000	$ 1,400,000	$ 1,400,000
Franchise	1,760,966	2,209,420	1,933,000	2,165,000	2,165,000
Licenses and permits	2,259,657	2,576,320	2,208,800	2,217,700	2,217,700
Intergovernmental revenues	76,581	102,531	70,000	60,000	60,000
Fines and forfeitures	279,576	297,223	251,500	251,500	251,500
Charges for services	156,359	260,393	224,997	225,000	225,000
Other revenues	168,972	138,308	280,040	570,000	570,000
Total revenues	6,087,722	6,976,936	6,328,337	6,889,200	6,889,200
Expenditures					
Administration	877,178	938,632	991,858	1,033,078	1,013,078
Finance	773,826	718,817	954,819	875,042	875,042
Data processing	623,560	555,273	641,788	665,346	665,346
Purchasing	257,771	282,440	297,991	319,667	319,667
Legal	596,505	365,703	503,373	514,103	514,103
Risk management	602,722	-	-	-	-
Building safety & permits	600,991	829,852	907,483	939,002	939,002
Cultural affairs	292,444	330,543	412,708	436,902	436,902
Civil service	304,479	291,660	123,270	126,345	126,345
Human resources	-	60,293	349,320	435,415	435,415
City Marshall	213,645	216,457	221,999	222,991	222,991
City prosecutor	233,224	246,334	318,126	277,659	277,659
Planning	412,170	279,560	441,651	459,720	434,720
City court of East St. Tammany	124,960	133,509	199,695	337,136	337,136
City council	681,433	739,168	797,269	837,240	837,240
Total expenditures	6,594,908	5,988,241	7,161,350	7,479,646	7,434,646
Excess (deficiency) of revenues over expenditures	(507,186)	988,695	(833,013)	(590,446)	(545,446)
Other financing sources (uses)					
Transfer in	792,000	931,192	1,028,940	924,400	924,400
Transfer out	(86,361)	(3,237,697)	(975,857)	(333,954)	(378,954)
Total other financing sources (uses)	705,639	(2,306,505)	53,083	590,446	545,446
Net change in fund balance	198,453	(1,317,810)	(779,930)	-	-
Fund balance, beginning of year	8,205,706	8,404,159	7,086,349	6,306,419	6,306,419
Fund balance, end of year	$ 8,404,159	$ 7,086,349	$ 6,306,419	$ 6,306,419	$ 6,306,419

City of Slidell
2024 Adopted Budget
General Fund - City Administration

Department Description:

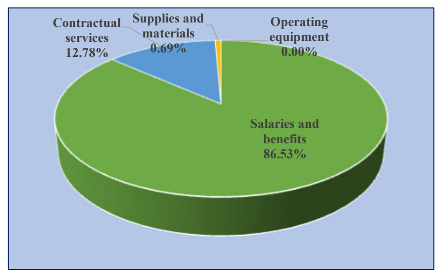
Lead by the Mayor, Chief Executive Officer, provide direction and supervision for all departments, offices and agencies under the direction of the Mayor, staff and the directors of all departments created within this organization and appointed by the Mayor, serving at the pleasure of the Mayor.

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

Performance Measure Highlights

Objective	Measures	Actual 2022	Estimated 2023	Target 2024
Strategic Planning: Well-Managed Government				
To promote the City as a golf cart communtiy	Number of permitted golf carts	*New Measurement*	*New Measurement*	25

Expenditure Summary:	Actual 2021	Actual 2022	Budget 2023	Proposed 2024	Adopted 2024
Salaries and benefits	$ 768,505	$ 816,963	$ 845,858	$ 876,568	$ 876,568
Contractual services	102,260	117,919	139,000	149,510	129,510
Supplies and materials	4,241	3,750	7,000	7,000	7,000
Operating equipment	2,172	-	-	-	-
Total Expenditures	$ 877,178	$ 938,632	$ 991,858	$ 1,033,078	$ 1,013,078

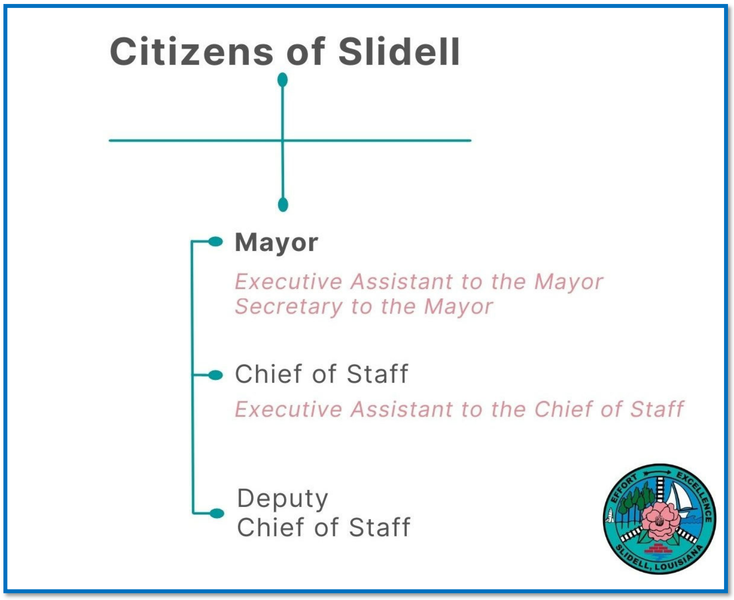


Budget Highlights:

The proposed 2024 budget includes a cost of living adjustment at 2%. In addition to the COLA, all employees grade 7 and up will receive one step or 1.5% while employees below grade 6 will receive two steps or 3.0%. It should be noted the City's retirement contribution remains at 29.50%. Contractual services increase by $10,510 due to the City obligating $10,000 to STARC. During the Adopting of the 2024 budget a budget amendment was made to move $20,000 of professional services into a separate fund. This is due to per the agreements with the City, these services must present to council before a CEA can be signed. No other significant variances were noted.

Personnel Summary:	Actual 2021	Actual 2022	Budgeted 2023	Proposed 2024	Adopted 2024	Grade	Min	Mid	Max
Elected									
Mayor	1	1	1	1	1	N/A	N/A	N/A	N/A
Unclassified:									
Chief of Staff	1	1	1	1	1	93	138,050	165,660	193,270
Deputy Chief of Staff	1	1	1	1	1	91	114,091	136,909	159,727
Executive to Mayor	1	1	1	1	1	82	48,386	58,063	67,740
Executive to CAO	1	1	1	1	1	82	48,386	58,063	67,740
Secretary to Mayor	1	1	1	1	1	78	33,048	39,658	46,267
Total	6	6	6	6	6				

Administration Organization Chart:



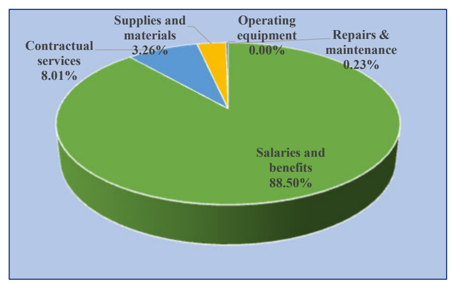
Department Description:

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 2022	Estimated 2023	Target 2024
Strategic Planning: Well-Managed Government				
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	28 years	29 years	30 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	1 year	2 year	3 year
Follow Generally Accepted Accounting Principles to create an accurate Annual Comprehensive Financial Report	External auditor's opinion	Achieved an unmodified opinion	Achieved an unmodified opinion	Achieved an unmodified opinion
To increase governmental accountability and transparency:				
Produce monthly financial statements and post to the City's website	Number of months	*New Measurement*	6	12
Audited Financial Reports on the City's website	Number of months	*New Measurement*	*New Measurement*	12
Adopted Budgets on the City's website.	Number of months	*New Measurement*	*New Measurement*	12
Strategic Planning: Economic Development				
Increase business to include relocation and expansions:				
New Occupational licenses	Number of licenses	185	165	165
Closed Occupational licenses	Number of licenses	40	40	35
Total Occupational licenses issued	Number of licenses	2,901	3,026	3,156
Food truck permits	Number of licenses	6	6	6
Special event alcohol permits	Number of licenses	30	30	30

Expenditure Summary:	Actual 2021	Actual 2022	Budget 2023	Proposed 2024	Adopted 2024
Salaries and benefits	$ 662,486	$ 613,228	$ 867,626	$ 774,442	$ 774,442
Contractual services	77,537	81,759	57,250	70,100	70,100
Supplies and materials	33,684	21,135	27,943	28,500	28,500
Operating equipment	119	698	-	-	-
Repairs & maintenance	-	1,997	2,000	2,000	2,000
Total Expenditures	$ 773,826	$ 718,817	$ 954,819	$ 875,042	$ 875,042



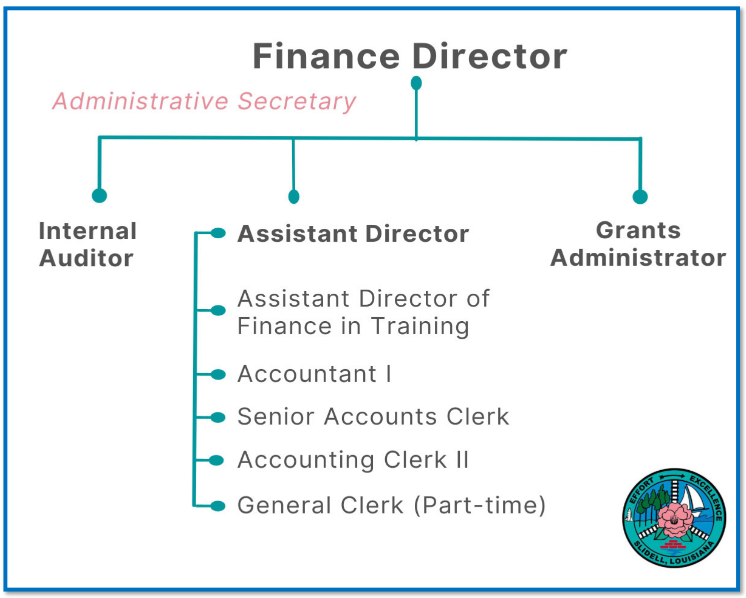
Budget Highlights:

The proposed 2024 budget includes a cost of living adjustment at 2%. In addition to the COLA, all employees grade 7 and up will receive one step or 1.5% while employees below grade 6 will receive two steps or 3.0%. The Finance Department has decrease the number of employees from 10 to 9 due to a reorganization between the Finance Department and Human Resources. Human Resources is now performing payroll duties while the Finance Departments reviews and releases funding. It should be noted the City's retirement contribution remains at 29.50%. Contractual services increase by $12,850 or 22.45% in the proposed 2024 budget due to the addition of lease software needed for reporting purposes.

Personnel Summary:	Actual 2021	Actual 2022	Budgeted 2023	Proposed 2024	Adopted 2024	Grade	Min	Mid	Max
Unclassified									
Director of Finance	1	1	1	1	1	91	114,091	136,909	159,727
Classified									
Assistant Director of Finance	1	1	1	1	1	24	75,191	95,416	121,082
Assistant Director of Finance In Trai	-	1	0.01	-	-	24	75,191	95,416	121,082
Internal Auditor	-	-	1	1	1	19	58,914	74,761	94,870
Grants Administrator	-	1	1	1	1	16	50,892	64,581	81,953
Senior Accountant	1	-	-	-	-	12	41,869	53,132	67,423
Accounting Specialist	1	1	-	-	-	N/A	N/A	N/A	N/A
Accountant I	-	-	1	1	1	10	37,977	48,192	61,154
Administrative Secretary	1	1	1	1	1	9	36,168	45,897	58,242
Senior Accounts Clerk	2	-	1	-	-	9	36,168	45,897	58,242
Accounting Clerk II	-	2	2	2	2	5	29,755	37,759	47,917
Accounting Clerk I*	1	-	-	-	-	2	25,704	32,618	41,392
Part-time									
General Clerk	1	1	1	1	1	1	24,480	31,065	39,421
Total	9	9	10.01	9	9				

**Accounting Clerk I position moved to Utility Billing based on job description*

Finance Department Organizational Chart:



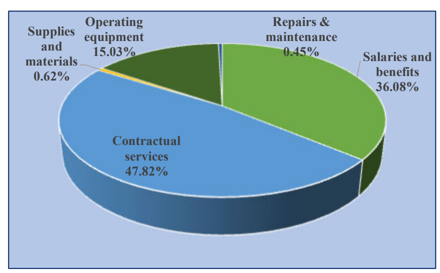
City of Slidell
2024 Adopted Budget
General Fund - Data Processing

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

Performance Measure Highlights

Objective	Measures	Actual 2022	Estimated 2023	Target 2024
Strategic Planning: Well-Managed Government				
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
Deliver timely audit services to facilitate a well-managed government	Number of performance audits issued	*New measurement*	*New measurement*	3
To assist departments with their technology needs:				
	Number of users supported	175	180	185
	Number of servers supported (virtual and physical)	10	12	15
	Number of computers supported	135	150	160
	Ratio of users supported per Technician	88	90	92
	Number of applications supported	105	100	103
To continue to update software to improve the user experience and address security vulnerabilities.				
Meter Replacement Project	Percentage completed	0%	80%	100%
Desigo > Upgrade HVAC controller at 1010 Gause	Percentage completed	0%	100%	100%
Implement the Munis HR Module	Percentage completed	25%	100%	100%
Implement Munis Requisition Workflow	Percentage completed	50%	100%	100%
Deploy EnerGOV (EPL) Tyler ERP	Percentage completed	0%	50%	100%
Implement Munis new UB Module	Percentage completed	0%	40%	100%
Munis Roles Complete Reconfiguration	Percentage completed	10%	100%	100%
To upgrade and enhance capacity of the City's technology infrastructure.				
Implement New Network Design	Percentage completed	30%	100%	100%
Upgrade WAN redundancy (multiple Internet connections, redundant core fiber)	Percentage completed	0%	5%	85%
DUO MFA Deployment	Percentage completed	0%	100%	100%
Migration to VLANs from single subnet	Percentage completed	10%	100%	100%
SESSCO Cloud Access (City Center Doors)	Percentage completed	0%	100%	100%
Main Campus Camera Project	Percentage completed	0%	75%	100%

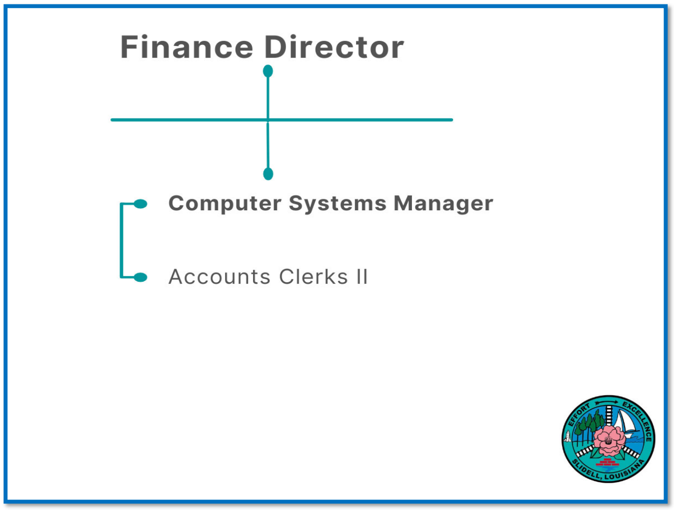
Expenditure Summary:	Actual 2021	Actual 2022	Budget 2023	Proposed 2024	Adopted 2024
Salaries and benefits	$ 213,042	$ 193,646	$ 233,788	$ 240,066	$ 240,066
Contractual services	252,963	260,167	300,900	318,180	318,180
Supplies and materials	2,050	4,499	4,100	4,100	4,100
Operating equipment	4,680	93,576	100,000	100,000	100,000
Repairs & maintenance	150,825	3,385	3,000	3,000	3,000
Total Expenditures	$ 623,560	$ 555,273	$ 641,788	$ 665,346	$ 665,346



Budget Highlights:
The proposed 2024 budget includes a cost of living adjustment at 2%. In addition to the COLA, all employees grade 7 and up will receive one step or 1.5% while employees below grade 6 will receive two steps or 3.0%. It should be noted the City's retirement contribution remains at 29.50%. Contractual services increase by $17,280 or 5.7% primarily due to the increase in current contracts. No other significant variances were noted.

Personnel Summary:	**Actual 2021**	**Actual 2022**	**Budgeted 2023**	**Proposed 2024**	**Adopted 2024**	**Grade**	**Min**	**Mid**	**Max**
Classified									
Computer Systems Manager	1	1	1	1	1	23	71,610	90,873	115,316
PC Support Specialist	1	-	-	-	-	7	32,805	41,629	52,828
Accounting Clerks II	2	1	2	2	2	5	29,755	37,759	47,917
Total	4	2	3	3	3				

Data Processing Organizational Chart:



City of Slidell
2024 Adopted Budget
General Fund - Purchasing

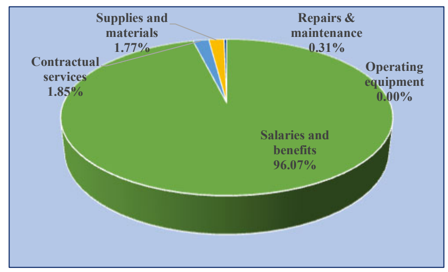
Department Description:

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

Performance Measure Highlights

Objective	Measures	Actual 2022	Estimated 2023	Target 2024
Strategic Planning: Well-Managed Government				
To respond to request for assistance:				
	Number of purchases orders issued	3456	3400	3400
	Dollar value of purchase orders in millions	36.5M	35.7M	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	11	10	10
	RFP's and RFQ's advertised	34	30	30
	Surplus property bids advertised	1	1	1
	Dollar value of surplus property sold	63,545	50,000	115,000
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 2021	Actual 2022	Budget 2023	Proposed 2024	Adopted 2024
Salaries and benefits	$ 246,971	$ 270,876	$ 285,891	$ 307,117	$ 307,117
Contractual services	3,588	3,800	5,600	5,900	5,900
Supplies and materials	5,729	5,484	5,500	5,650	5,650
Operating equipment	694	894	-	-	-
Repairs & maintenance	789	1,386	1,000	1,000	1,000
Total Expenditures	$ 257,771	$ 282,440	$ 297,991	$ 319,667	$ 319,667

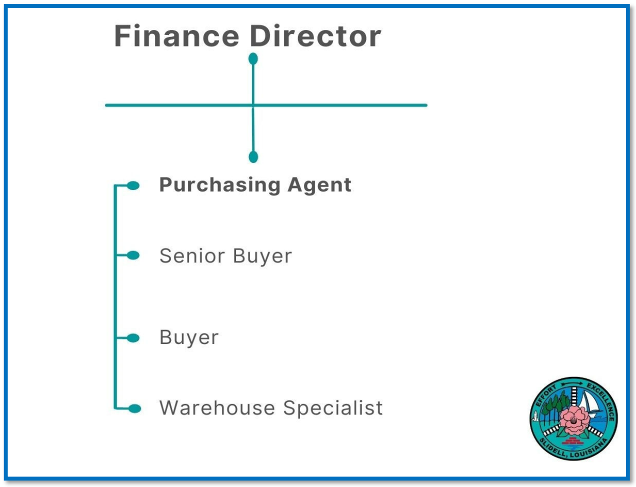


Budget Highlights:

The proposed 2024 budget includes a cost of living adjustment at 2%. In addition to the COLA, all employees grade 7 and up will receive one step or 1.5% while employees below grade 6 will receive two steps or 3.0%. It should be noted the City's retirement contribution remains at 29.50%. No other significant variances were noted.

Personnel Summary:	Actual 2021	Actual 2022	Budgeted 2023	Proposed 2024	Adopted 2024	Grade	Min	Mid	Max
Classified									
Purchasing Agent	1	1	1	1	1	18	56,108	71,201	90,353
Senior Buyer	1	1	1	1	1	11	39,875	50,601	64,212
Buyer	1	1	1	1	1	8	34,445	43,711	55,469
Warehouse Specialist	1	1	1	1	1	2	25,704	32,618	41,392
Total	4	4	4	4	4				

Purchasing Organizational Chart:



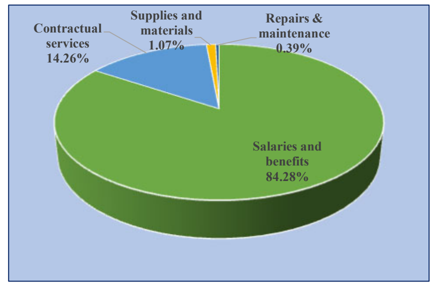
Department Description:

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 2022	Estimated 2023	Target 2024
Strategic Planning: Well-Managed Government				
Timely public record responses on online processing of basic requests < 20 pages	Percent of public records requests responded to within five days	*New Measurement*	90%	90%
Timely review proposed City contractual arrangements for legal compliance and to review, as required, existing arrangements	Percent of comments, approvals or denial to contracts within five days	75%	75%	90%

Expenditure Summary:	Actual 2021	Actual 2022	Budget 2023	Proposed 2024	Adopted 2024
Salaries and benefits	$ 284,929	$ 315,995	$ 423,883	$ 433,308	$ 433,308
Contractual services	304,481	44,941	72,000	73,295	73,295
Supplies and materials	3,797	4,767	5,490	5,500	5,500
Operating equipment	3,298	-	-	-	-
Repairs & maintenance	-	-	2,000	2,000	2,000
Total Expenditures	$ 596,505	$ 365,703	$ 503,373	$ 514,103	$ 514,103



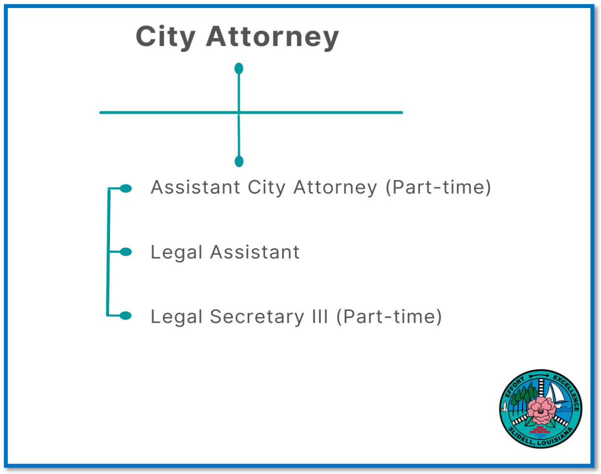
Budget Highlights:

The proposed 2024 budget includes a cost of living adjustment at 2%. In addition to the COLA, all employees grade 7 and up will receive one step or 1.5% while employees below grade 6 will receive two steps or 3.0%. It should be noted the City's retirement contribution remains at 29.50%. No other significant variances were noted.

Personnel Summary:	Actual 2021	Actual 2022	Budgeted 2023	Proposed 2024	Adopted 2024	Grade	Min	Mid	Max
Unclassified									
City Attorney	1	1	1	1	1	92	125,500	150,600	175,700
Assistant City Attorney *	-	-	1	1	1	89	94,290	113,148	132,006
Classified									
Legal Assistant	1	1	1	1	1	13	43,963	55,788	70,794
Part-time									
Legal Secretary	1	-	1	1	1	12	41,869	53,132	67,423
Total	3	2	4	4	4				

**The Assistant City Attorney is a part time position.*

Legal Organizational Chart:



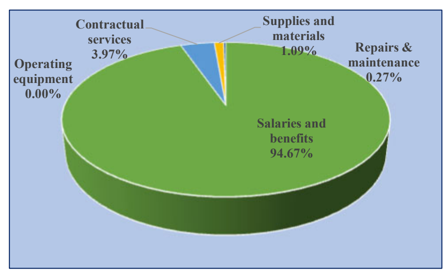
Department Description:

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

Performance Measure Highlights

Objective	Measures	Actual 2022	Estimated 2023	Target 2024
Strategic Planning: Housing				
Prevent and create attractive and environmentally sustainable neighborhoods	Percent of nuisance cases resolved within 30 days	*New measurement*	*New measurement*	>90%
To create a sustainable process for the issuance of Building Permits:				
	Number of building permits issued	2089	2265	2300
	Number of permits for renovations or additions	359	330	340
	Number of permits for new residential construction	19	20	25
	Number of permits for new commercial construction	4	7	10
	Number of grass complaints	102	193	200
	Number of trash complaints	86	97	100
	Number of dilapidated housing complaints	53	22	45
	Number of automotive (movable/non movable complaints)	131	99	100
Protect lives, health, and property through inspections and code enforcement:				
	Provide the necessary training to stay state certified	100%	100%	100%
	Streamline Code Enforcement process	0	1	1
	New Software Implementation	0	1	1

Expenditure Summary:	Actual 2021	Actual 2022	Budget 2023	Proposed 2024	Adopted 2024
Salaries and benefits	$ 558,433	$ 799,684	$ 859,583	$ 888,957	$ 888,957
Contractual services	28,222	19,706	35,400	37,305	37,305
Supplies and materials	8,426	10,186	10,000	10,240	10,240
Operating equipment	-	107	-	-	-
Repairs & maintenance	5,910	169	2,500	2,500	2,500
Total Expenditures	$ 600,991	$ 829,852	$ 907,483	$ 939,002	$ 939,002



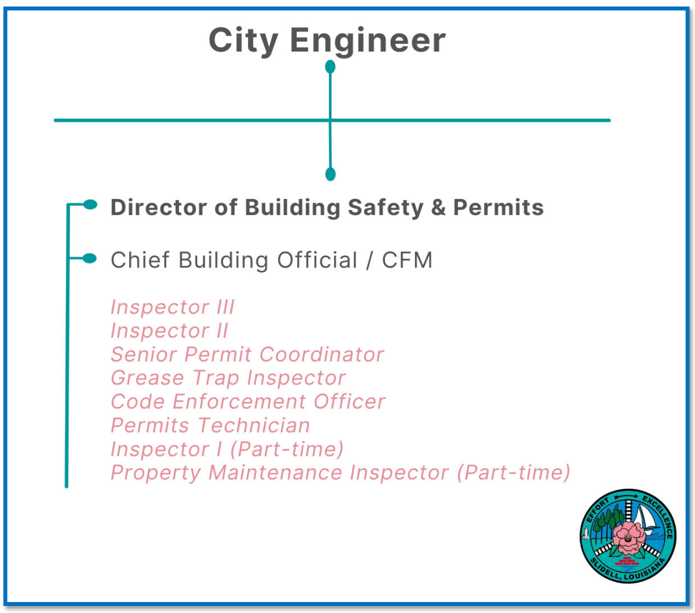
Budget Highlights:

The proposed 2024 budget includes a cost of living adjustment at 2%. In addition to the COLA, all employees grade 7 and up will receive one step or 1.5% while employees below grade 6 will receive two steps or 3.0%. It should be noted the City's retirement contribution remains at 29.50%. Contractual services increased $1,905 or 5.38% due to a possible change in our current uniform policy. The City plans to review and make adjustments as needed. No other significant variances were noted.

Personnel Summary:	**Actual 2021**	**Actual 2022**	**Budgeted 2023**	**Proposed 2024**	**Adopted 2024**	**Grade**	**Min**	**Mid**	**Max**
Unclassified									
Director of Building Safety	-	1	1	1	1	86	70,841	85,010	99,178
Classified									
Chief Building Official/CFM	1	1	1	1	1	20	61,860	78,499	99,614
Inspector III	1	1	1	1	1	14	46,161	58,578	74,334
Inspector II	1	1	1	1	1	13	43,963	55,788	70,794
Cross Connection Control Specialist*	1	1	-	-	-	9	36,168	45,897	58,242
Sr. Permit Coordinator	1	1	1	1	1	8	34,445	43,711	55,469
Grease Trap Inspector	1	1	1	1	1	5	29,755	37,759	47,917
Code Enforcement Officer	3	2	3	3	3	5	29,755	37,759	47,917
Permits Technician	1	2	2	2	2	3	26,989	34,249	43,461
Part-time									
Inspector I	1	1	1	1	1	8	34,445	43,711	55,469
Code Enforcement Officer	1	1	1	1	1	5	29,755	37,759	47,916
Total	12	13	13	13	13				

**Position moved to Water & Sewer*

Building Safety & Permits Organizational Chart:



Department Description:

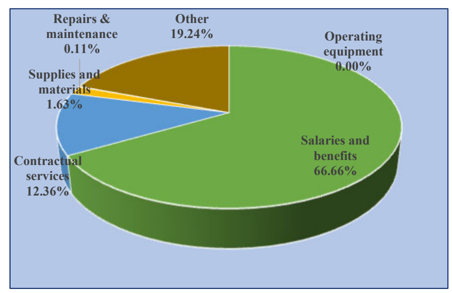
The Cultural Affairs Division is responsible for fostering the arts, humanities, cultural events and City-sponsored civic events in the City of Slidell. This Division operates the Slidell Cultural Center, the Slidell Museum, and the Slidell Mardi Gras Museum; coordinates numerous festivals and cultural 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 2022	Estimated 2023	Target 2024
Strategic Planning: Economic Development				
Use the City's events calendar to include outdoor recreation events	Percentage of events included in calendar	*measurement*	100%	100%
Enhance attendance of events with more advertising through:				
	Number of social media platforms utilized	*New measurement*	2	3
	Number of commercials on Radio per event	*New measurement*	4	10
Add additional Bayou Jam concerts	Number of Acts added	*New measurement*	1	1
Continue to diversify talent for bands and entertainers for special events	Number of Acts added	*New measurement*	1	1
Preserve Olde Towne's character and promote it as a cultural city center	Number of City sponsored events	9	12	15

Expenditure Summary:	Actual 2021	Actual 2022	Budget 2023	Proposed 2024	Adopted 2024
Salaries and benefits	$ 204,421	$ 247,956	$ 280,988	$ 291,242	$ 291,242
Contractual services	38,809	41,449	51,658	54,000	54,000
Supplies and materials	11,371	3,401	7,300	7,100	7,100
Operating equipment	7,985	890	-	-	-
Repairs & maintenance	-	-	500	500	500
Other	29,858	36,847	72,262	84,060	84,060
Total Expenditures	$ 292,444	$ 330,543	$ 412,708	$ 436,902	$ 436,902

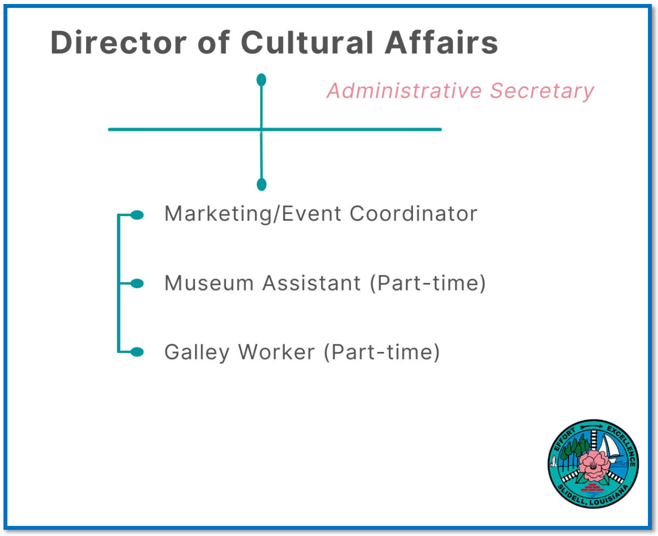


Budget Highlights:

The proposed 2024 budget includes a cost of living adjustment at 2%. In addition to the COLA, all employees grade 7 and up will receive one step or 1.5% while employees below grade 6 will receive two steps or 3.0%. It should be noted the City's retirement contribution remains at 29.50%. There was an increase of $11,798 or 16.33% to other services due to the raising cost to host events throughout the City, which include the cost to hire acts for Bayou Jams and the Louisiana Expo. No other significant variances were noted.

Personnel Summary:	Actual 2021	Actual 2022	Budgeted 2023	Proposed 2024	Adopted 2024	Grade	Min	Mid	Max
Unclassified									
Director of Cultural Affairs	1	1	1	1	1	86	70,841	85,010	99,178
Classified									
Marketing/Event Coordinator	1	1	1	1	1	14	46,161	58,577	74,334
Secretary	-	1	1	1	1	5	29,756	37,759	47,916
Part-time									
Museum assistant	2	1	1	1	1	N/A	N/A	N/A	N/A
Gallery worker	1	1	1	1	1	N/A	N/A	N/A	N/A
Total	5	5	5	5	5				

Cultural Arts Organizational Chart:



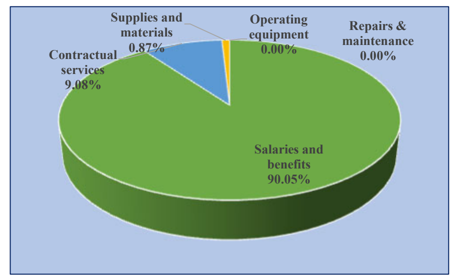
Department Description:

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

Performance Measure Highlights

Objective	Measures	Actual 2022	Estimated 2023	Target 2024
Strategic Planning: Well-Managed Government				
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
Make Civil Service Department paperless/digital	Implement software	0%	25%	75%

Expenditure Summary:	Actual 2021	Actual 2022	Budget 2023	Proposed 2024	Adopted 2024
Salaries and benefits	$ 211,237	$ 236,285	$ 111,490	$ 113,770	$ 113,770
Contractual services	65,724	46,288	11,180	11,475	11,475
Supplies and materials	26,587	9,087	600	1,100	1,100
Operating equipment	931	-	-	-	-
Repairs & maintenance	-	-	-	-	-
Total Expenditures	$ 304,479	$ 291,660	$ 123,270	$ 126,345	$ 126,345



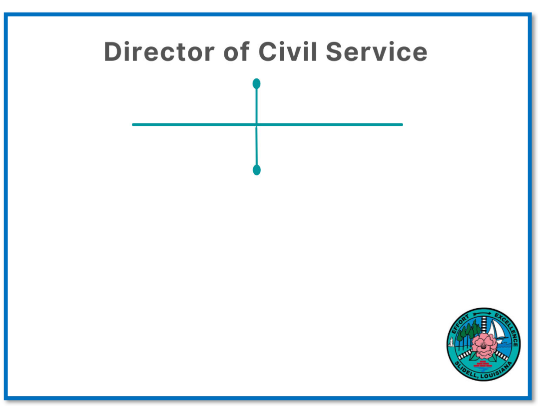
Budget Highlights:

The proposed 2024 budget includes a cost of living adjustment at 2%. In addition to the COLA, all employees grade 7 and up will receive one step or 1.5% while employees below grade 6 will receive two steps or 3.0%. It should be noted the City's retirement contribution remains at 29.50%. No other significant variances were noted.

Personnel Summary:	Actual 2021	Actual 2022	Budgeted 2023	Proposed 2024	Adopted 2024	Grade	Min	Mid	Max
Classified									
Director of Civil Service	1	1	1	1	1	20	61,860	78,499	99,614
Human Resources Manager*	1	-	-	-	-	15	48,468	61,506	78,050
Human Resources Assistant*	1	-	-	-	-	5	29,755	37,759	47,917
Part-time									
General Clerk*	1	-	-	-	-	1	24,480	31,065	39,421
Total	4	1	1	1	1				

Positions moved to Human Resources Department

Civil Service Organizational Chart:



City of Slidell
2024 Adopted Budget
General Fund - Human Resources

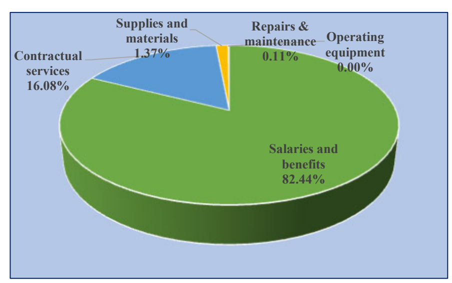
Department Description:

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

Performance Measure Highlights

Objective	Measures	Actual 2022	Estimated 2023	Target 2024
Strategic Planning: Well-Managed Government				
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	21.10%	10.00%	10.00%
Create a positive applicant experience through transparency and communication in the recruitment and selection process	Percentage of responding applicants satisfied with applicant experience	*New measurement*	>80%	>85%
Increase employee pay to compete and meet industry standards	Southeast Louisiana average rates (P40 is the City's Goal)	*New measurement*	P20	P22
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	50%	80%	100%
	Paperless communications between department leaders and Human Resources	0%	50%	100%
Implement and present on-site employee and supervisor training on state mandated topics:				
	Number of employees that complete Ethics Training	309	315	325
	Number of employees that complete Sexual Harassment Training	309	315	325
	Number of employees that complete Cybersecurity Awareness Training	278	315	325
Continuing to provide Employees with excellent support service:				
	Total number of FT employees	309	315	325
	Number of job openings	70	55	50
	Number of vacancies filled	56	60	65
	Number of applications received	442	400	415
	Number of terminations	61	40	30
	Number of full-time hires	39	50	40

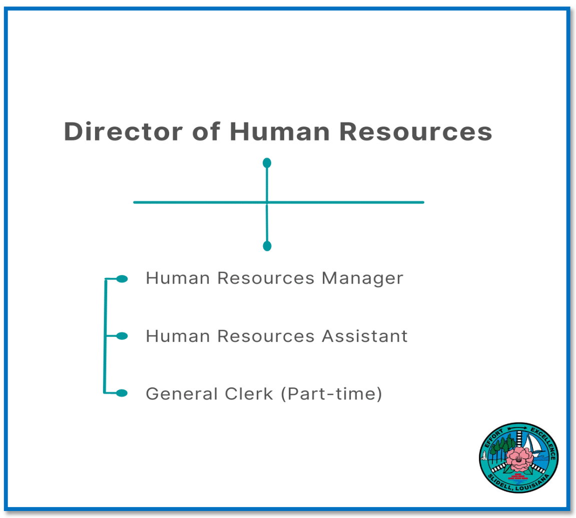
Expenditure Summary:	Actual 2021	Actual 2022	Budget 2023	Proposed 2024	Adopted 2024
Salaries and benefits	$ -	$ 15,160	$ 282,959	$ 358,955	$ 358,955
Contractual services	-	41,346	60,429	70,010	70,010
Supplies and materials	-	3,787	5,932	5,950	5,950
Operating equipment	-	-	-	-	-
Repairs & maintenance	-	-	-	500	500
Total Expenditures	$ -	$ 60,293	$ 349,320	$ 435,415	$ 435,415



Budget Highlights:
The proposed 2024 budget includes a cost of living adjustment at 2%. In addition to the COLA, all employees grade 7 and up will receive one step or 1.5% while employees below grade 6 will receive two steps or 3.0%. It should be noted the City's retirement contribution remains at 29.50%. Salaries and benefits increase by $75,996 or 26.86% due to an increase in the number of employees from 3 to 4. The increase in employees is due to a reorganization between the Finance Department and Human Resources. Human Resources is now performing payroll duties while the Finance Departments reviews and releases funding. Contractual services increase from prior year by $9,581 primarily due to the increase in the cost of physicals and employee assistance program.

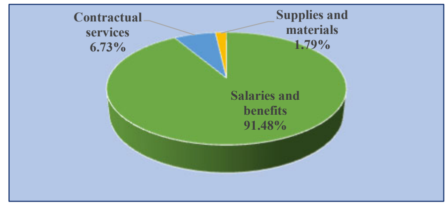
Personnel Summary:	Actual 2021	Actual 2022	Budgeted 2023	Proposed 2024	Adopted 2024	Grade	Min	Mid	Max
Classified									
Director of Human Resources	-	1	1	1	1	87	77,925	93,511	109,096
Human Resources Manager	-	-	1	1	1	15	48,468	61,506	78,050
Senior Accounts Clerk	-	-	-	1	1	9	36,168	45,897	58,242
Human Resources Assistant	-	1	1	1	1	5	29,755	37,759	47,917
Total	0	2	3	4	4				

Human Resources Organizational Chart:



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 2021	Actual 2022	Budget 2023	Proposed 2024	Adopted 2024
Salaries and benefits	$ 196,605	$ 199,257	$ 202,999	$ 203,991	$ 203,991
Contractual services	15,000	15,000	15,000	15,000	15,000
Supplies and materials	2,040	2,200	4,000	4,000	4,000
Operating equipment	-	-	-	-	-
Repairs & maintenance	-	-	-	-	-
Total Expenditures	$ 213,645	$ 216,457	$ 221,999	$ 222,991	$ 222,991



Budget Highlights:
The proposed 2024 budget includes a cost of living adjustment at 2%. In addition to the COLA, all employees grade 7 and up will receive one step or 1.5% while employees below grade 6 will receive two steps or 3.0%. The City pays $162,000 to cover salary expenditures within the Marshal's office. It should be noted the City's retirement contribution remains at 29.50%. No other significant variances noted.

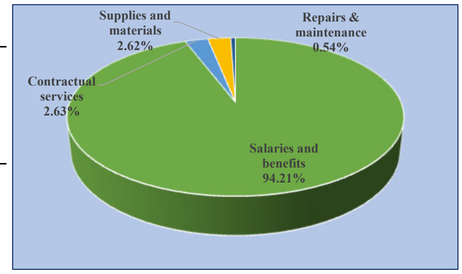
Personnel Summary:	Actual 2021	Actual 2022	Budgeted 2023	Proposed 2024	Adopted 2024	Grade	Min	Mid	Max
Elected									
City Marshal	1	1	1	1	1	N/A	N/A	N/A	N/A
Total	1	1	1	1	1				

City Marshal is not managed internally

Department Description:

City Prosecutor is responsible for the prosecution of all misdemeanor crimes, which occur within the City of Slidell, an the revised code of criminal ordinances of the City. This includes offenses affecting public morals, etc.

Expenditure Summary:	Actual 2021	Actual 2022	Budget 2023	Proposed 2024	Adopted 2024
Salaries and benefits	$ 223,208	$ 239,689	$ 303,418	$ 261,579	$ 261,579
Contractual services	3,719	1,961	6,508	7,315	7,315
Supplies and materials	6,036	4,684	6,700	7,265	7,265
Operating equipment	261	-	-	-	-
Repairs & maintenance	-	-	1,500	1,500	1,500
Total Expenditures	$ 233,224	$ 246,334	$ 318,126	$ 277,659	$ 277,659



Budget Highlights:

The proposed 2024 budget includes a cost of living adjustment at 2%. In addition to the COLA, all employees grade 7 and up will receive one step or 1.5% while employees below grade 6 will receive two steps or 3.0%. Salaries and benefits decrease by $41,839 or 13.79% due to prior year overlap of two positions for training purposes as a result of employees retiring. It should be noted the City's retirement contribution remains at 29.50%. No other significant variances noted.

Personnel Summary:	Actual 2021	Actual 2022	Budgeted 2023	Proposed 2024	Adopted 2024	Grade	Min	Mid	Max
Unclassified									
Prosecutor	1	1	1	1	1	89	94,290	113,148	132,006
Classified									
Legal Secretary III	1	1	1	1	1	12	41,869	53,131	67,423
Part-time									
Legal Clerk	1	1	1	1	1	4	28,339	35,961	45,634
Total	3	3	3	3	3				

City Prosecutor is not managed internally

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.

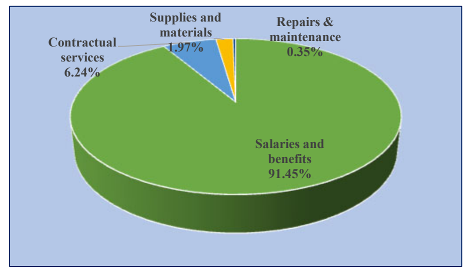
Performance Measure Highlights

Objective	Measures	Actual 2022	Estimated 2023	Target 2024
Strategic Planning: Land Use				
Begin updating the City's development regulations to implement the goals of this 2040 Comprehensive Plan	Updating Code of Ordinances by chapters	*New measurement*	5	9
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	*New measurement*	1	5
Update site design standards to encourage or require the use of green infrastructure for stormwater management and preservation of the city's character	Updating Code of Ordinances by chapters	*New measurement*	*New measurement*	1
Strategic Planning: Housing				
Preserve and increase affordable housing	Number of affordable housing available	*New measurement*	*New measurement*	75
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	*New measurement*	*New measurement*	1
Work with developers and the state to increase availability of Low-Income Housing Tax Credit (LIHTC) funds within the city	Number of developers reached	*New measurement*	*New measurement*	5
Foster neighborhood driven revitalization and improvement	Number of Neighborhood grants awarded to economically disadvantaged communities for improvement projects such as art and beautification, parks and public safety	1	1	2
Strategic Planning: Transportation and Infrastructure				
Inventory existing bicycle and pedestrian infrastructure and create a network map & create a master plan for future expansions	Master Plan Document	*New measurement*	*New measurement*	100%
Adopt a Complete Streets policy and develop design standards for future street improvements	Master Plan Document	*New measurement*	*New measurement*	100%
Develop a Transportation Master Plan to evaluate and address condition, safety, and capacity of the road network	Master Plan Document	*New measurement*	*New measurement*	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	*New measurement*	*New measurement*	100%
Partner with customers to approve development plans in an efficient and collaborative manner that helps build a safe and thriving community:				
	Planning reviews	*New measurement*	*New measurement*	50
	Rezoning cases	*New measurement*	*New measurement*	15
	Historic District certificate of appropriateness review	*New measurement*	*New measurement*	5
Create a Stormwater Master Plan / Drainage Master Plan with system modeling to determine long term system needs	Master Plan Document	*New measurement*	50%	100%

Performance Measure Highlights (continued)

Objective	Measures	Actual 2022	Estimated 2023	Target 2024
Strategic Planning: Well-Managed Government				
Make the customer experience easy-to-understand, fair, and efficient:				
	Update permitting fees, application process, and software	25%	100%	100%
	Current Planning applications (e.g. annexation, subdivision, rezoning)	157	125	125
	Permit reviews	1,313	1,200	1,200
	Final inspections	123	100	100
	Development meetings	47	50	50

Expenditure Summary:	Actual 2021	Actual 2022	Budget 2023	Proposed 2024	Adopted 2024
Salaries and benefits	$ 361,867	$ 202,782	$ 330,051	$ 397,540	$ 397,540
Contractual services	44,442	69,346	101,849	52,136	27,136
Supplies and materials	5,396	4,324	8,251	8,544	8,544
Operating equipment	465	3,108	-	-	-
Repairs & maintenance	-	-	1,500	1,500	1,500
Total Expenditures	$ 412,170	$ 279,560	$ 441,651	$ 459,720	$ 434,720

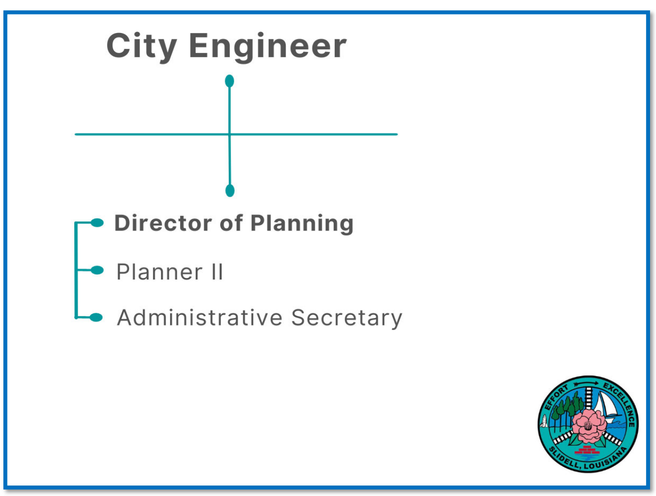


Budget Highlights:

The proposed 2024 budget includes a cost of living adjustment at 2%. In addition to the COLA, all employees grade 7 and up will receive one step or 1.5% while employees below grade 6 will receive two steps or 3.0%. It should be noted the City's retirement contribution remains at 29.50%. Salaries and benefits increase by $67,489 and contractual services decrease by $49,713 due to the Director of Planning position was open during 2023. The City made the determination to move budget between these two categories to hire an outside consultant to help run the department until the City could fill the Director position. During the Adopting of the 2024 budget a budget amendment was made to move $20,000 of professional services into a separate fund. This is due to per the agreements with the City, these services must present to council before a CEA can be signed. No other significant variances noted.

Personnel Summary:	Actual 2021	Actual 2022	Budgeted 2023	Proposed 2024	Adopted 2024	Grade	Min	Mid	Max
Unclassified									
Director of Planning	1	1	1	1	1	88	85,718	102,862	120,005
Classified									
Planner II	1	1	2	2	2	13	43,963	55,788	70,794
Planner I	1	-	-	-	-	10	37,977	48,192	61,155
Administrative Secretary	-	-	1	1	1	9	36,168	45,897	58,242
General Clerk	1	1	-	-	-	1	24,480	31,065	39,421
Total	4	3	4	4	4				

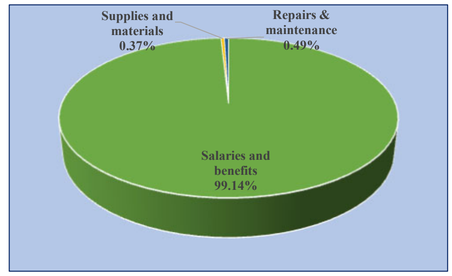
Planning Organizational Chart:



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 2021	Actual 2022	Budget 2023	Proposed 2024	Adopted 2024
Salaries and benefits	$ 122,368	$ 130,679	$ 196,845	$ 334,250	$ 334,250
Contractual services	-	-	-	-	-
Supplies and materials	1,159	1,061	1,200	1,236	1,236
Operating equipment	-	-	-	-	-
Repairs & maintenance	1,433	1,769	1,650	1,650	1,650
Total Expenditures	$ 124,960	$ 133,509	$ 199,695	$ 337,136	$ 337,136



Budget Highlights:

The proposed 2024 budget includes a cost of living adjustment at 2%. In addition to the COLA, all employees grade 7 and up will receive one step or 1.5% while employees below grade 6 will receive two steps or 3.0%. The City has increased from $69,000 in 2023 to $200,000 in 2024 to cover salary expenditures within the City Court's office. It should be noted the City's retirement contribution remains at 29.50% while the LASERS increased from 43.8% to 44.7% in 2024. No other significant variances noted.

Personnel Summary:	Actual 2021	Actual 2022	Budgeted 2023	Proposed 2024	Adopted 2024	Grade	Min	Mid	Max
Elected									
Judge	1	1	1	1	1	N/A	N/A	N/A	N/A
Unclassified									
Clerk of Court	1	1	1	1	1	N/A	N/A	N/A	N/A
Total	2	2	2	2	2				

City Court is not managed internally

City of Slidell
2024 Adopted Budget
General Fund - City Council

Department Description:

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

Division Review:

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

Effective and Efficient Government

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

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

Appoint Members to various Boards, Committees and Commissions.

Infrastructure Enhancement/Growth Management

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

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

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

Quality of Community and Family Life

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

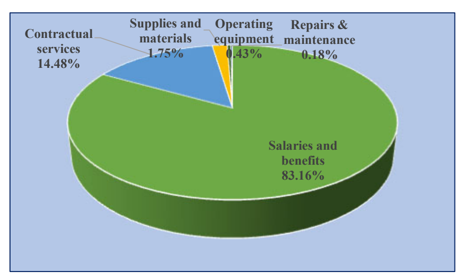
Public Safety

Continue to strive to provide a safe and quality environment for the residents of Slidell by seeking funding for combatting crime and seeking funding for body worn cameras

Performance Measure Highlights

Objective	Measures	Actual 2022	Estimated 2023	Target 2024
Strategic Planning: Well-Managed Government				
Conducting continued responsible governing and fiduciary efforts as a progressive body:				
	Ordinances adopted	51	40	40
	Resolutions adopted	25	30	30
Council Members attendance at meetings:				
	Regular Council Session Meetings held	24	24	24
	Special Council Session Meetings held	1	1	1

Expenditure Summary:	Actual 2021	Actual 2022	Budget 2023	Proposed 2024	Adopted 2024
Salaries and benefits	$ 582,337	$ 633,074	$ 666,369	$ 696,215	$ 696,215
Contractual services	91,696	95,863	111,400	121,215	121,215
Supplies and materials	7,400	10,231	14,500	14,660	14,660
Operating equipment	-	-	3,500	3,605	3,605
Repairs & maintenance	-	-	1,500	1,545	1,545
Total Expenditures	$ 681,433	$ 739,168	$ 797,269	$ 837,240	$ 837,240

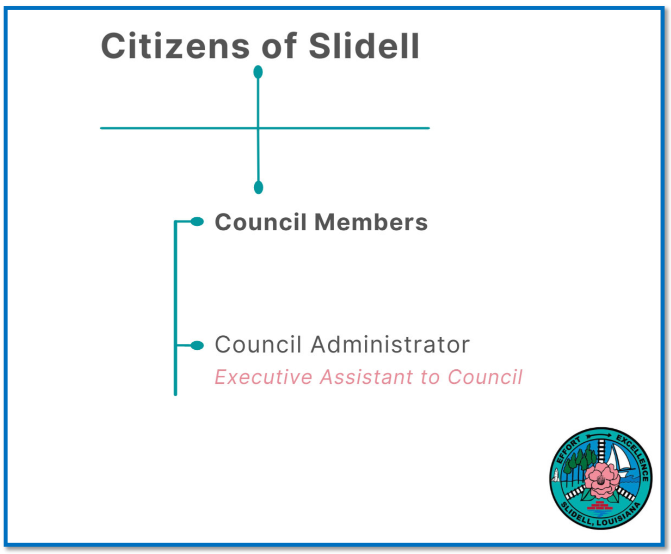


Budget Highlights:

The proposed 2024 budget includes a cost of living adjustment at 2%. In addition to the COLA, all employees grade 7 and up will receive one step or 1.5% while employees below grade 6 will receive two steps or 3.0%. It should be noted the City's retirement contribution remains at 29.50%. Contractual services increase by $9,815 or 8.81% due to the increase in travel, training and audit. No other significant variances noted.

Personnel Summary:	**Actual 2021**	**Actual 2022**	**Budgeted 2023**	**Proposed 2024**	**Adopted 2024**	**Grade**	**Min**	**Mid**	**Max**
Elected									
Council members	9	9	9	9	9	N/A	N/A	N/A	N/A
Unclassified									
Council Administrator	1	1	1	1	1	86	70,841	85,010	99,178
Executive Assistant to Council	2	2	2	2	2	82	48,386	58,063	67,740
Total	12	12	12	12	12				

City Council Organizational Chart:



Special Revenue Funds
2024 Adopted Budget

Special Revenue Funds
2024 Adopted Budget

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

1. Sales Tax Fund accounts for the bond proceeds and subsequent debt service and expenditures funded by the City's one percent 1963 sales and use tax and a portion of the one percent 1987 sales and use tax, which are primarily dedicated for public improvements and public safety. The following departments are included in the Sales Tax Fund:

    - Engineering
    - Public Works Administration
    - Vehicle Maintenance
    - Streets, Bridges and Drainage
    - General Maintenance
    - Electrical
    - Recreation

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

    - Police
    - Corrections
    - Regional Training Academy
    - Animal Control

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

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

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

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

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

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

	Actual 2021	Actual 2022	Budget 2023	Proposed 2024	Adopted 2024
Revenues					
Ad valorem taxes	$ 547,998	$ 550,818	$ 539,000	$ 550,000	$ 550,000
Sales tax	25,867,981	28,135,829	22,500,000	24,250,000	24,250,000
Intergovernmental revenues	359,009	56,685	16,040	16,040	16,040
Charges for services	42,116	36,506	31,000	40,000	40,000
Other revenues	148,518	36,744	-	-	-
Total revenues	26,965,622	28,816,582	23,086,040	24,856,040	24,856,040
Expenditures					
Engineering	491,080	612,220	658,786	733,801	733,801
Public works administration	3,423,980	3,475,864	3,823,302	4,029,246	4,029,246
Vehicle Maintenance	530,893	537,031	627,272	650,915	650,915
Streets, Bridges & Drainage	2,086,604	1,846,533	2,753,518	2,888,821	2,888,821
General Maintenance	453,427	704,301	809,326	984,054	984,054
Electrical	189,712	215,203	242,163	249,249	249,249
Parks and Recreation	1,718,155	1,973,064	2,444,715	2,723,570	2,673,570
Capital Outlay	2,792,064	2,592,364	5,715,673	-	-
Total expenditures	11,685,915	11,956,580	17,074,755	12,259,656	12,209,656
Excess of revenues over expenditures	15,279,707	16,860,002	6,011,285	12,596,384	12,646,384
Other financing sources (uses)					
Transfer in	-	248,174	411,182	74,117	74,117
Transfer out	(10,724,109)	(18,891,067)	(16,877,394)	(12,670,501)	(12,720,501)
Total other financing sources (uses)	(10,724,109)	(18,642,893)	(16,466,212)	(12,596,384)	(12,646,384)
Net change in fund balance	4,555,598	(1,782,891)	(10,454,927)	-	-
Fund balance, beginning of year	19,772,709	24,328,307	22,545,416	12,090,489	12,090,489
Fund balance, end of year	$ 24,328,307	$ 22,545,416	$ 12,090,489	$ 12,090,489	$ 12,090,489

City of Slidell
2024 Adopted Budget
Sales Tax Fund - City Engineer and Engineering Department

Department Description:

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

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

Performance Measure Highlights

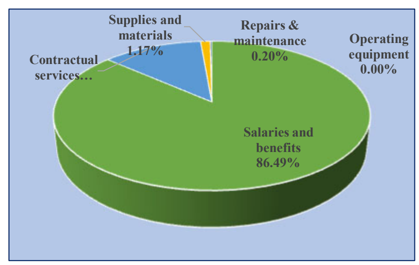
Objective	Measures	Actual 2022	Estimated 2023	Target 2024
Strategic Planning: Transportation and Infrastructure				
Complete Sewer Lift Stations upgrades:				
Upgrades to PS 451 (Dorset Dr.), PS 521 (S Palm Dr.), PS 532 (Island Dr.), PS 561, (St. Christopher St.) and PS 562 (Forestwood Dr.) Sewer Lift Stations	Percentage complete	50%	75%	100%
Upgrades to Cardinal Dr Sewer Lift Station (PS 311)	Percentage complete	50%	100%	100%
Chamale Drive (PS 502), Hermadel Drive (PS 560), Biscayne Drive (PS 450) and Front Street (PS 440) Sewer Lift Station Upgrades	Percentage complete	35%	75%	100%
First Camellia (PS510), Second Camellia (PS511) & W. Camellia (PS512) Sewer Lift Station Upgrades	Percentage complete	75%	100%	100%
Country Club Playground (PS 241), Garment Plant (PS 552), Robert Road (PS 321) and Heritage Park (PS 508) Sewer Lift Station Upgrades	Percentage complete	25%	50%	100%
Grafton Drive (PS 312), Breckenridge (PS 252) and LaQuinta Inn/Cracker Barrel	Percentage complete	25%	50%	100%
New Anna St. Sewer Lift Station	Percentage complete	50%	100%	100%
PS 200 Lindberg Sewer Lift Station Upgrades	Percentage complete	10%	35%	50%
PS A-2 Sewer Lift Station Upgrade	Percentage complete	10%	35%	50%
To provide for the effective construction of assigned capital projects:				
	Number of Capital Projects	60	75	90
	Number of Change Orders done for projects	7	15	18
	Number of Amendments to Capital Projects	7	10	10
	Number of Substantial Completions	2	9	15
	Dollar Amount of Capital Projects (Hundred Thousands)	42.97	57.75	60.00
	Invoices dollar amount for Capital Projects (Millions)	11.96	7.82	10.00
To improve the Water & Sanitary Sewer infrastructure of the City:				
Connection of Water Distribution System	Percentage complete	80%	100%	100%
Town Center Water Well	Percentage complete	50%	75%	100%
Spartan Lane Waterline Extension	Percentage complete	50%	100%	100%
Kensington to Tanglewood Water Extension	Percentage complete	85%	100%	100%
Hwy 190 to Northshore Blvd Water Extension	Percentage complete	25%	50%	75%
I-10 Utility Line Crossing at Lindberg	Percentage complete	25%	50%	75%
Water Meter Replacement Project	Percentage complete	10%	60%	100%
Water/Wastewater SCADA Systems Design, Construction & Installation	Percentage complete	60%	100%	100%
Rehabilitation of WWTP:				
Improvements to the Terrace Avenue Wastewater Treatment Plant	Percentage complete	35%	75%	100%
Slidell WWTP Primary Clarifiers	Percentage complete	10%	50%	100%
WWTP EQ Tank	Percentage complete	10%	35%	65%

City of Slidell
2024 Adopted Budget
Sales Tax Fund - City Engineer and Engineering Department (continued)

Performance Measure Highlights (continued)

Objective	Measures	Actual 2022	Estimated 2023	Target 2024
Strategic Planning: Transportation and Infrastructure				
To improve the Vehicular and Pedestrian Infrastructure of the City:				
Eastwood Dr Roadway Improvements	Percentage complete	50%	65%	85%
Grafton Dr Roadway Improvements	Percentage complete	35%	65%	100%
Tammany Trace To Heritage Park	Percentage complete	15%	35%	65%
Carey St Roadway Improvements	Percentage complete	35%	50%	100%
Terrace Ave. Rehab	Percentage complete	35%	50%	100%
Robert Blvd. @ Country Club Blvd. Roundabout	Percentage complete	10%	35%	50%
Sgt. Alfred at Cleveland St	Percentage complete	10%	35%	50%
Gause Blvd Sidewalk Improvements(14th St. to Lindberg Dr)	Percentage complete	50%	100%	100%
US 11 & US 190 Bicycle and Ped Crossings	Percentage complete	35%	50%	75%
Lakewood Dr Roadway Improvements	Percentage complete	10%	35%	50%
N Carnation St Pavement Rehab	Percentage complete	50%	100%	100%
Natchez Dr Roadway Improvements	Percentage complete	50%	100%	100%
Lindberg Dr Roadway Improvements	Percentage complete	50%	100%	100%
US 11 @ Spartan Ln Roundabout	Percentage complete	10%	35%	50%
To improve the Drainage Infrastructure of the City:				
Lee St Drainage Pump Station Improvements	Percentage complete	10%	35%	50%
Dellwood Pump Station Improvements	Percentage complete	10%	35%	50%
Automatic Floodgate and SCADA Monitoring for Drainage System	Percentage complete	20%	65%	100%
Waterfront Master Plan	Percentage complete	50%	100%	100%
Strategic Planning: Housing				
To provide for the effective review of permits:				
	Number of engineering reviews of subdivisions	3	1	1
	Number of engineering reviews of permits	363	380	400
	Number of Final Inspections	174	195	200

Expenditure Summary:	Actual 2021	Actual 2022	Budget 2023	Proposed 2024	Adopted 2024
Salaries and benefits	$ 460,605	$ 568,388	$ 621,704	$ 634,651	$ 634,651
Contractual services	12,891	24,300	27,032	89,100	89,100
Supplies and materials	9,234	8,944	8,550	8,550	8,550
Operating equipment	-	10,588	-	-	-
Repairs & maintenance	8,350	-	1,500	1,500	1,500
Total Expenditures	$ 491,080	$ 612,220	$ 658,786	$ 733,801	$ 733,801



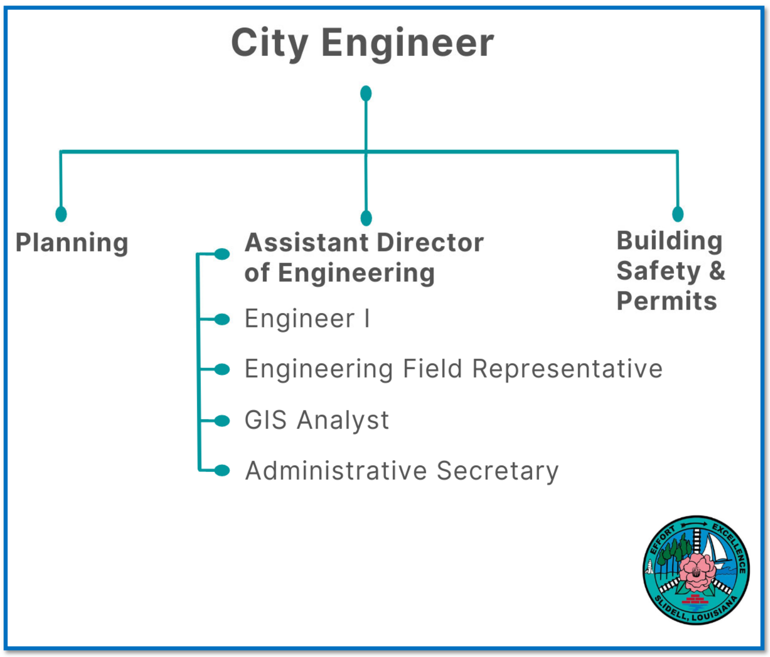
Budget Highlights:

The proposed 2024 budget includes a cost of living adjustment at 2%. In addition to the COLA, all employees grade 7 and up will receive one step or 1.5% while employees below grade 6 will receive two steps or 3.0%. It should be noted the City's retirement contribution remains at 29.50%. Contractual services increase by $62,068 or $229.61% due to the reclassification of a re-occurring traffic study contract in the amount of $60,000. No other significant variances noted.

City of Slidell
2024 Adopted Budget
Sales Tax Fund - City Engineer and Engineering Department (continued)

Personnel Summary:	**Actual 2021**	**Actual 2022**	**Budget 2023**	**Proposed 2024**	**Adopted 2024**	**Grade**	**Min**	**Mid**	**Max**
Unclassified:									
City Engineer	1	1	1	1	1	91	114,091	136,909	159,727
Classified									
Assistant Director of Engineering	1	1	1	1	1	27	87,043	110,456	140,167
Engineer I	-	1	1	1	1	14	46,161	58,578	74,334
Engineer Inspector	1	-	-	-	-	14	46,161	58,578	74,334
Engineering Field Rep	1	1	1	1	1	10	37,977	48,192	61,154
GIS Analyst	1	1	1	1	1	10	37,977	48,192	61,154
Administrative Secretary	1	1	1	1	1	9	36,168	45,897	58,242
Total	6	6	6	6	6				

City Engineer and Engineering Department Organizational Chart:



City of Slidell
2024 Adopted Budget
Sales Tax Fund - Administration

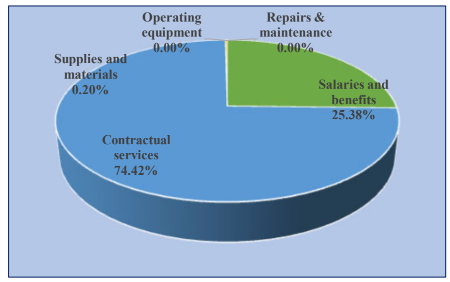
Department Description:

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

Performance Measure Highlights

Objective	Measures	Actual 2022	Estimated 2023	Target 2024
Strategic Planning: Well-Managed Government				
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 Ciziten to utilize the GovQA Request System and merge with City's GIS	Percentage complete	*New measurement*	75%	100%
Strategic Planning: Transportation and Infrastructure				
Maintain canals including cleaning, reshaping, mowing, removing snags and debris	footage cleaned	52,831	60,000	60,000

Expenditure Summary:	Actual 2021	Actual 2022	Budget 2023	Proposed 2024	Adopted 2024
Salaries and benefits	$ 833,547	$ 805,092	$ 1,003,498	$ 1,022,671	$ 1,022,671
Contractual services	2,586,009	2,665,530	2,812,345	2,998,575	2,998,575
Supplies and materials	4,024	5,242	7,459	8,000	8,000
Operating equipment	400	-	-	-	-
Repairs & maintenance	-	-	-	-	-
Total Expenditures	$ 3,423,980	$ 3,475,864	$ 3,823,302	$ 4,029,246	$ 4,029,246

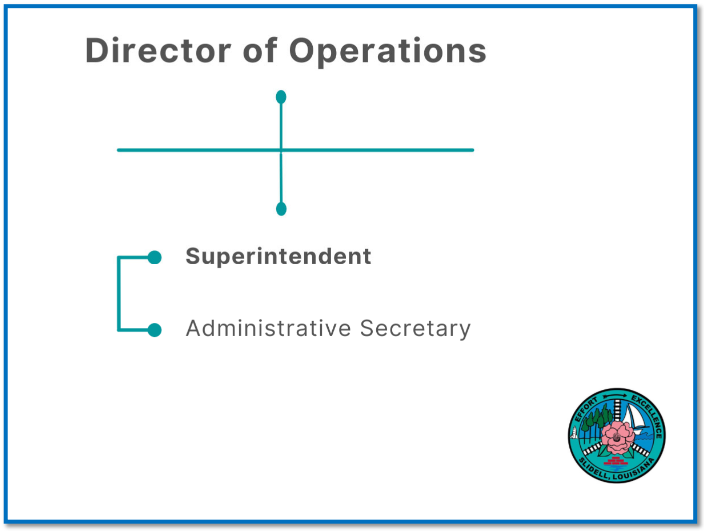


Budget Highlights:

The proposed 2024 budget includes a cost of living adjustment at 2%. In addition to the COLA, all employees grade 7 and up will receive one step or 1.5% while employees below grade 6 will receive two steps or 3.0%. It should be noted the City's retirement contribution remains at 29.50%. Contractual services increase by $186,230 or 6.62% due to a 42.5% projected budget increase on property insurance and a 10% increase to utilities along with an additional $90,000 allocated for Sheriff collection fee's associated with the increase to Sales Tax revenues budgeted in 2024. No other significant variances noted.

Personnel Summary:	Actual 2021	Actual 2022	Budget 2023	Proposed 2024	Adopted 2024	Grade	Min	Mid	Max
Unclassified:									
Operations Director	1	1	1	1	1	88	85,718	102,862	120,005
Classified									
Superintendent	1	1	1	1	1	21	64,953	82,424	104,595
Administrative Secretary	1	1	1	1	1	9	36,168	45,897	58,242
Total	3	3	3	3	3				

Administration Organization Chart:



Sales Tax Fund - Vehicle Maintenance

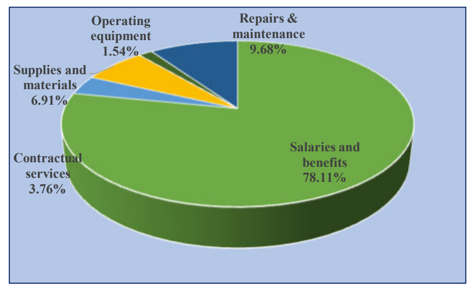
Department Description:

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 2022	Estimated 2023	Target 2024
Strategic Planning: Well-Managed Government				
Maintain fleet repairs:				
	In-house repairs	1,325	1,450	1,400
	Out-house repairs	27	29	28
Provide the City with train personnel to handle emergency repairs	Number of training attended	1	2	2
Provide the City with accurate inventory listings on vehicles	Number of vehicles	345	350	350

Expenditure Summary:	Actual 2021	Actual 2022	Budget 2023	Proposed 2024	Adopted 2024
Salaries and benefits	$ 429,246	$ 433,743	$ 487,186	$ 508,415	$ 508,415
Contractual services	21,190	21,764	24,750	24,500	24,500
Supplies and materials	31,111	36,556	42,336	45,000	45,000
Operating equipment	5,683	1,906	10,000	10,000	10,000
Repairs & maintenance	43,663	43,062	63,000	63,000	63,000
Total Expenditures	$ 530,893	$ 537,031	$ 627,272	$ 650,915	$ 650,915

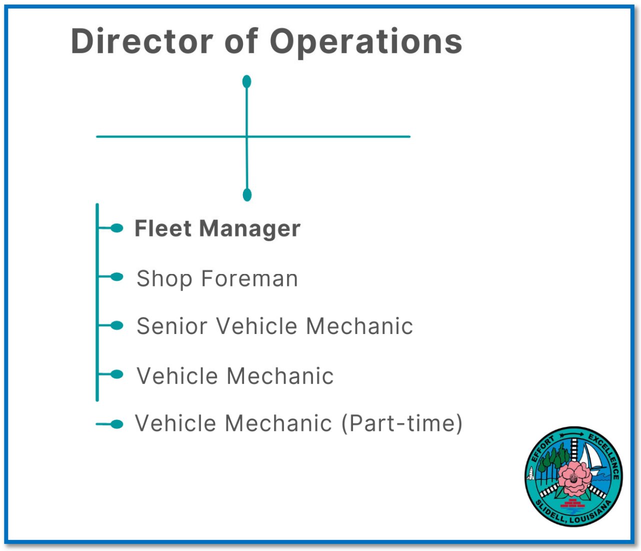


Budget Highlights:

The proposed 2024 budget includes a cost of living adjustment at 2%. In addition to the COLA, all employees grade 7 and up will receive one step or 1.5% while employees below grade 6 will receive two steps or 3.0%. It should be noted the City's retirement contribution remains at 29.50%. Supplies and materials increased by $2,664 due to a 3.00% increase in the cost of supplies and materials needing for vehicles. No other significant variances were noted.

Personnel Summary:	Actual 2021	Actual 2022	Budget 2023	Proposed 2024	Adopted 2024	Grade	Min	Mid	Max
Classified									
Fleet Manager	1	1	1	1	1	17	53,437	67,810	86,051
Shop Foreman	1	1	1	1	1	13	43,963	55,788	70,794
Heavy Equipment Mechanic	-	-	-	-	-	11	39,875	50,601	64,212
Senior Vehicle Mechanic	1	1	1	1	1	7	32,806	41,630	52,828
Vehicle Mechanic	3	3	3	3	3	3	26,989	34,249	43,461
Part-time									
Vehicle Mechanic	1	1	1	1	1	3	26,989	34,249	43,461
Total	7	7	7	7	7				

Vehicle Maintenance Organizational Chart:



City of Slidell
2024 Adopted Budget
Sales Tax Fund - Streets, Bridges and Drainage

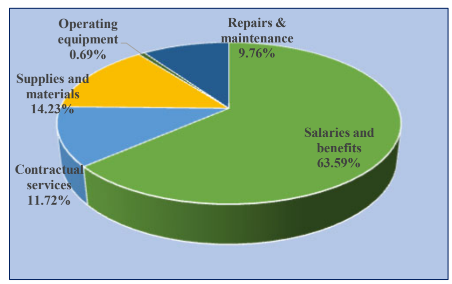
Department Description:

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

Performance Measure Highlights

Objective	Measures	Actual 2022	Estimated 2023	Target 2024
	Strategic Planning: Housing			
Olde Towne Slidell Historic District signage	Number of signs placed on Streets, State Hwys, and Interstate	*New measurement*	*New measurement*	20
	Strategic Planning: Transportation and Infrastructure			
Maintaining exisitng infrastructure:				
	Number of potholes repaired	2,000	1,000	2,000
	Number of miles paved streets repaired	160	160	160
	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	4,500	5,000	5,000
	Linear feet of roadside ditches maintained	76,184	80,000	80,000
	Linear feet of subsurface drains maintained	3,663	5,000	5,000
	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 2021	Actual 2022	Budget 2023	Proposed 2024	Adopted 2024
Salaries and benefits	$ 1,501,066	$ 1,143,457	$ 1,766,818	$ 1,837,121	$ 1,837,121
Contractual services	152,259	294,068	323,700	338,700	338,700
Supplies and materials	280,790	254,369	393,000	411,000	411,000
Operating equipment	2,583	11,351	20,000	20,000	20,000
Repairs & maintenance	149,906	143,288	250,000	282,000	282,000
Total Expenditures	$ 2,086,604	$ 1,846,533	$ 2,753,518	$ 2,888,821	$ 2,888,821

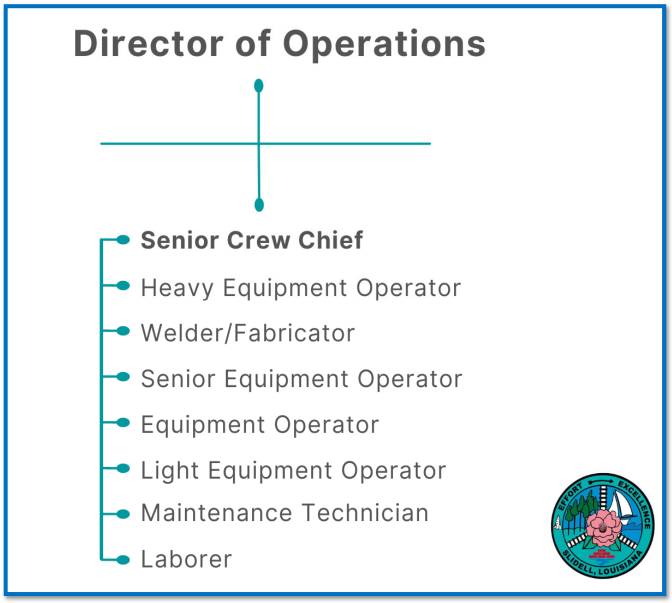


Budget Highlights:

The proposed 2024 budget includes a cost of living adjustment at 2%. In addition to the COLA, all employees grade 7 and up will receive one step or 1.5% while employees below grade 6 will receive two steps or 3.0%. It should be noted the City's retirement contribution remains at 29.50%. Contractual services increased by $15,000 or 4.63% due to a $15,000 increase to the projected grass cutting budget. Supplies and materials and repairs increased by $18,000 or 4.58%. This increase is directly related to current inflation which resulted in the City budgeting a projected overall 3.00% increase to most supplies and materials budgets. Repairs and maintenance increased by $32,000 or 12.80% due to aging equipment and the increased cost associated with repairing equipment.

Personnel Summary:	Actual 2021	Actual 2022	Budget 2023	Proposed 2024	Adopted 2024	Grade	Min	Mid	Max
Classified									
Senior Crew Chief	2	2	2	2	2	15	48,469	61,506	78,050
Heavy Equipment Operator	4	4	4	4	4	10	37,977	48,192	61,155
Senior Equipment Operator	6	5	7	7	7	9	36,168	45,897	58,242
Welder/Fabricator	1	1	1	1	1	6	32,806	41,630	52,828
Equipment Operator	-	-	2	2	2	6	32,806	41,630	52,828
Light Equipment Operator	3	1	3	3	3	4	28,339	35,961	45,634
Maintenance Technician	1	-	3	3	3	2	25,704	32,618	41,392
Laborer	2	1	1	1	1	1	24,480	31,065	39,421
Total	19	14	23	23	23				

Streets, Bridges and Drainage Organizational Chart:



City of Slidell
2024 Adopted Budget
Sales Tax Fund - General Maintenance

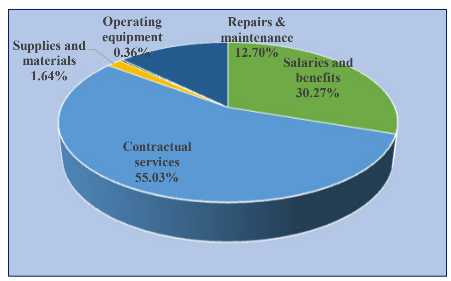
Department Description:

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

Performance Measure Highlights

Objective	Measures	Actual 2022	Estimated 2023	Target 2024
Strategic Planning: Transportation and Infrastructure				
Maintaing and improving the City's Facilities:				
Replace EVAX panel at Auditorium (FACP)	Percentage completed	50%	100%	100%
Automatic Touchless Door Opener/Closer (limit germ transmission and add ease of access)	Percentage completed	50%	75%	100%
Replacement of rotted balcony doors at GOSH museum	Percentage completed	*New measurement*	75%	100%
Replacement of damaged/rotted handicap ramp at Rufus Viner Center	Percentage completed	75%	100%	100%
New fence enclosure for Auditorium dumpster	Percentage completed	25%	75%	100%
Card access upgrade to web-based server, increase capabilities and real time data	Percentage completed	25%	100%	100%
Strategic Planning: Safety				
Remove physcial barriers for people with disabilities in the right of way as per the American with Disabilities Act (ADA)	Number of physical barriers removed in accordance with ADA	*New measurement*	*New measurement*	>50%
Restriped parking lots for high visibility and beautification	Percentage completed	75%	95%	100%
Strategic Planning: Housing				
Landscaping at Auditorium and Rufus Viner Center	Percentage completed	65%	85%	95%

Expenditure Summary:	Actual 2021	Actual 2022	Budget 2023	Proposed 2024	Adopted 2024
Salaries and benefits	$ 238,584	$ 250,308	$ 293,088	$ 297,864	$ 297,864
Contractual services	65,141	315,913	372,388	541,540	541,540
Supplies and materials	14,467	14,749	16,350	16,150	16,150
Operating equipment	5,545	3,179	4,000	3,500	3,500
Repairs & maintenance	129,690	120,152	123,500	125,000	125,000
Total Expenditures	$ 453,427	$ 704,301	$ 809,326	$ 984,054	$ 984,054

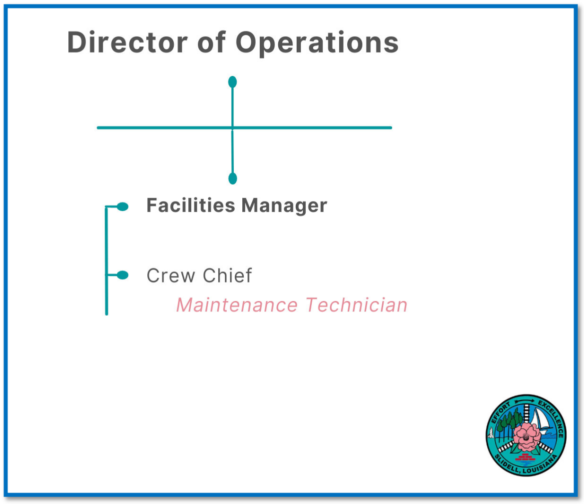


Budget Highlights:

The proposed 2024 budget includes a cost of living adjustment at 2%. In addition to the COLA, all employees grade 7 and up will receive one step or 1.5% while employees below grade 6 will receive two steps or 3.0%. It should be noted the City's retirement contribution remains at 29.50%. Contractual services increased by $192,192 or 55.01% due to a 42.50% increase to property insurance. No other significant variances noted.

Personnel Summary:	Actual 2021	Actual 2022	Budget 2023	Proposed 2024	Adopted 2024	Grade	Min	Mid	Max
Classified									
Facilities Manager	1	1	1	1	1	12	41,869	53,131	67,423
Crew Chief	1	1	1	1	1	11	39,875	50,601	64,212
Maintenance Technician	3	2	2	2	2	2	25,704	32,618	41,392
Total	5	4	4	4	4				

General Maintenance Organizational Chart:



City of Slidell
2024 Adopted Budget
Sales Tax Fund - Electrical

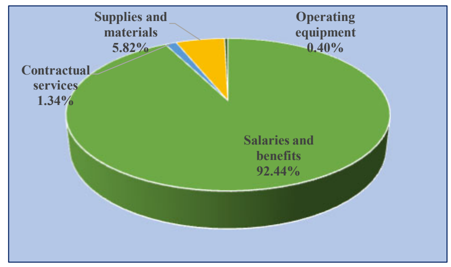
Department Description:

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

Performance Measure Highlights

Objective	Measures	Actual 2022	Estimated 2023	Target 2024
Strategic Planning: Transportation and Infrastructure				
Maintain Public Operations facilities and infrastructure:				
Public utilities facilities - water wells & lift stations	Number of waters wells & lift stations	112	112	112
Public works facilities - drainage pump stations	Number of drainage pump stations	4	4	4
Strategic Planning: Public Health and Safety				
Provide street lighting on all commercial and high-traffic streets	Number of streets lights replaced	63	63	63

Expenditure Summary:	Actual 2021	Actual 2022	Budget 2023	Proposed 2024	Adopted 2024
Salaries and benefits	$ 178,282	$ 198,796	$ 223,713	$ 230,399	$ 230,399
Contractual services	1,126	1,206	3,250	3,350	3,350
Supplies and materials	9,819	15,110	14,200	14,500	14,500
Operating equipment	485	91	1,000	1,000	1,000
Repairs & maintenance	-	-	-	-	-
Total Expenditures	$ 189,712	$ 215,203	$ 242,163	$ 249,249	$ 249,249

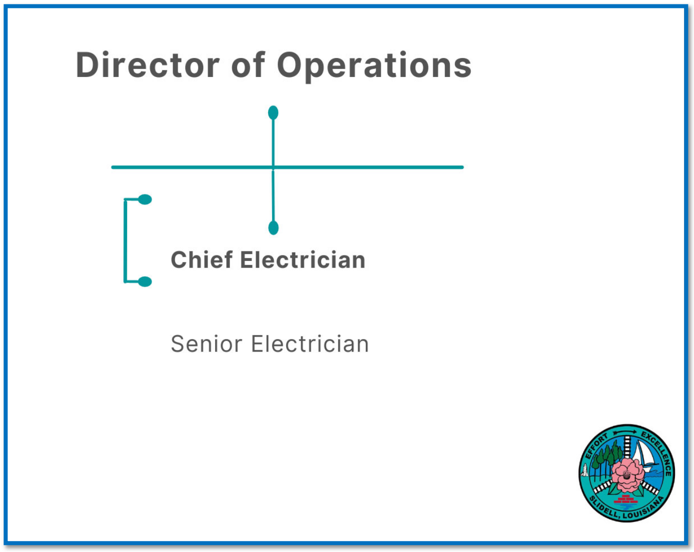


Budget Highlights:

The proposed 2024 budget includes a cost of living adjustment at 2%. In addition to the COLA, all employees grade 7 and up will receive one step or 1.5% while employees below grade 6 will receive two steps or 3.0%. It should be noted the City's retirement contribution remains at 29.50%. Contractual services increased by $100 or 3.08% and supplies and materials increased by 2.11% or $300, respectively. No other significant variances noted.

Personnel Summary:	Actual 2021	Actual 2022	Budget 2023	Proposed 2024	Adopted 2024	Grade	Min	Mid	Max
Classified									
Chief Electrician	1	1	1	1	1	15	48,469	61,506	78,050
Senior Electrician	2	2	2	2	2	11	39,875	50,601	64,212
Total	3	3	3	3	3				

Electrical Organizational Chart:



City of Slidell
2024 Adopted Budget
Sales Tax Fund - Parks and Recreation

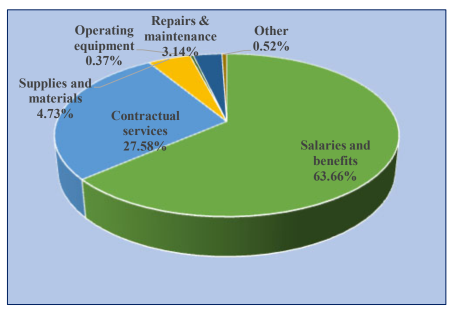
Department Description:

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

Performance Measure Highlights

Objective	Measures	Actual 2022	Estimated 2023	Target 2024
Strategic Planning: Housing				
To maintain a clean city for all residents	Annual Keep Slidell Beautiful Litter Index Rating assessement	*New measurement*	*New measurement*	2
Implementation of Keep Slidell Beautiful beautification projects - includes beautifying City buildings	Percentage completed	50%	75%	100%
Strategic Planning: Transportation and Infrastructure				
Create a maintenance schedule and log to avoid deferred maintenance of parks	Number of parks with equipment maintenanced	*New measurement*	1	2
To complete the following major projects:				
Upgrades to neighborhood parks and equipment	Percentage completed	60%	80%	90%
Upgrades to major parks, equipment and trails	Percentage completed	25%	50%	75%
Upgrades to John Slidell Park Gym	Percentage completed	60%	80%	100%
Renovate tennis courts	Percentage completed	0%	75%	100%
Install/replace fencing at all neighborhood parks	Percentage completed	50%	75%	100%
Complete the disc golf course at Fritchie Park	Percentage completed	75%	90%	100%
Design and Build Pickleball Courts	Percentage completed	0%	50%	75%
Design and Build Skate Park	Percentage completed	0%	50%	100%
Slidell Community Pool upgrades	Percentage completed	50%	75%	100%
Strategic Planning: Public Health and Safety				
Install lighting at local parks & along walking trails	Number of parks/trails with lighting	1	1	3
Strategic Planning: Well-Managed Government				
To maintain professional memberships:				
National Recreation and Park Association	Years maintained	4 years	5 years	6 years
Louisiana Recreation and Park Association	Years maintained	4 years	5 years	6 years
Keep Louisiana Beautiful	Years maintained	18 years	19 years	20 years
Keep America Beautiful	Years maintained	14 years	15 years	16 years

Expenditure Summary:	Actual 2021	Actual 2022	Budget 2023	Proposed 2024	Adopted 2024
Salaries and benefits	$ 1,214,848	$ 1,285,159	$ 1,613,735	$ 1,701,890	$ 1,701,890
Contractual services	319,885	509,249	583,212	787,350	737,350
Supplies and materials	101,304	95,972	126,268	126,330	126,330
Operating equipment	11,066	9,031	10,000	10,000	10,000
Repairs & maintenance	60,552	60,253	100,000	84,000	84,000
Other	10,500	13,400	11,500	14,000	14,000
Total Expenditures	$ 1,718,155	$ 1,973,064	$ 2,444,715	$ 2,723,570	$ 2,673,570

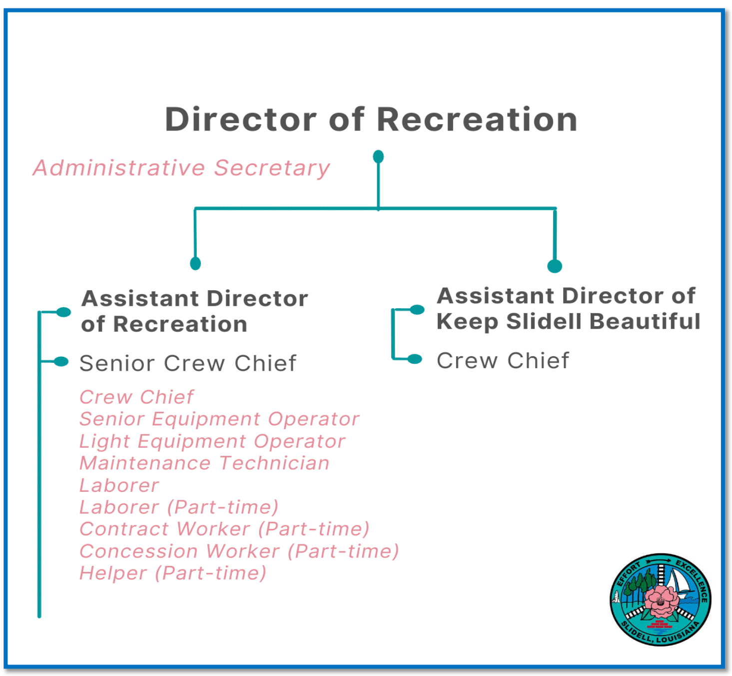


Budget Highlights:

The proposed 2024 budget includes a cost of living adjustment at 2%. In addition to the COLA, all employees grade 7 and up will receive one step or 1.5% while employees below grade 6 will receive two steps or 3.0%. It should be noted the City's retirement contribution remains at 29.50%. Contractual services increased by $204,138 or 35.00% due to a 42.50% budgeted increase to property insurance. The City has also increased right-of-way tree removal by $75,000 due to damaged trees from Hurricane Ida and pine beetles. Repairs and maintenance decreased by $16,000 due to a portion of pool maintenance being reclassified to contractual services to cover the City's agreement with Lakeside Swim Club to manage Lionel J. Washington Community Pool at Possum Hollow Park. During the Adopting of the 2024 budget a budget amendment was made to move $20,000 of professional services into a separate fund. This is due to per the agreements with the City, these services must present to council before a CEA can be signed. No other significant variances noted.

Personnel Summary:	**Actual 2021**	**Actual 2022**	**Budget 2023**	**Proposed 2024**	**Adopted 2024**	**Grade**	**Min**	**Mid**	**Max**
Unclassified									
Director of Recreation	1	1	1	1	1	87	77,925	93,511	109,096
Classified									
Assistant Director of Recreation	1	1	1	1	1	19	58,914	74,761	94,871
Assistant Director KSB	1	1	1	1	1	19	58,914	74,761	94,871
Senior Crew Chief	2	2	2	2	2	15	48,469	61,506	78,050
Crew Chief	1	3	3	3	3	11	39,875	50,601	64,212
Senior Equipment Operator	1	1	3	3	3	9	36,168	45,897	58,242
Secretary	1	1	1	1	1	5	29,756	37,759	47,916
Horticulturalist	1	-	-	-	-	4	28,339	35,961	45,634
Light Equipment Operator	5	7	5	5	5	4	28,339	35,961	45,634
Maintenance Technician	3	1	3	3	3	2	25,704	32,618	41,392
Laborer	1	-	1	1	1	1	24,480	31,065	39,421
Part-time									
Laborer	3	3	3	3	3	1	24,480	31,065	39,421
Laborer - KSB	-	-	-	-	-	1	24,480	31,065	39,421
Concession Worker	1	1	2	2	2	N/A	N/A	N/A	N/A
Helper	1	-	1	1	1	N/A	N/A	N/A	N/A
Total	23	22	27	27	27				

Parks and Recreation Organizational Chart:



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

	Actual 2021	Actual 2022	Budget 2023	Proposed 2024	Adopted 2024
Revenues					
Ad valorem taxes	$ 1,399,807	$ 1,407,011	$ 1,375,000	$ 1,400,000	$ 1,400,000
Intergovernmental revenues	1,455,117	1,397,718	1,356,200	1,184,381	1,184,381
Charges for services	290,301	211,009	222,500	212,500	212,500
Other revenues	15,318	1,522	-	-	-
Total revenues	3,160,543	3,017,260	2,953,700	2,796,881	2,796,881
Expenditures					
Police	10,084,230	10,915,283	12,007,171	12,588,406	12,588,406
Corrections	945,197	931,952	1,064,497	1,124,985	1,124,985
Regional training academy	293,920	300,185	327,137	344,641	344,641
Animal control	340,618	412,325	503,844	544,132	544,132
Capital Outlay	739,142	817,591	4,269,425	120,000	120,000
Total expenditures	12,403,107	13,377,336	18,172,074	14,722,164	14,722,164
Deficiency of revenues over expenditures	(9,242,564)	(10,360,076)	(15,218,374)	(11,925,283)	(11,925,283)
Other financing sources					
Transfer in	10,688,724	11,301,301	12,824,269	11,925,283	11,925,283
Total other financing sources	10,688,724	11,301,301	12,824,269	11,925,283	11,925,283
Net change in fund balance	1,446,160	941,225	(2,394,105)	-	-
Fund balance, beginning of year	3,026,964	4,473,124	5,414,349	3,020,244	3,020,244
Fund balance, end of year	$ 4,473,124	$ 5,414,349	$ 3,020,244	$ 3,020,244	$ 3,020,244

City of Slidell
2024 Adopted Budget
Public Safety Fund - Police

Department Description:

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

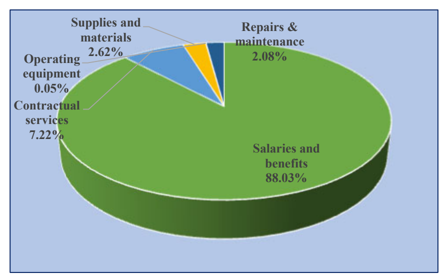
1. We recognize that our behavior must reflect honesty, sincerity and accountability through ethical and moral standards. We do not tolerate the abuse of our police authority.
2. We uphold good will, understanding and equal treatment for everyone.
3. We are proactive members of our organization and community.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

Performance Measure Highlights

Objective	Measures	Actual 2022	Estimated 2023	Target 2024
Strategic Planning: Infrastructure				
Begin (1) a comprehensive facility needs assessement for a new building, (2) engage an architect, (3) conduct a space needs analysis, and (4) develop a preliminary project budget along with funding source	Number of objectives completed	0	2	4
Strategic Planning: Well-Managed Government				
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	2	2	2
Increase employee pay to compete and meet industry standards	Compared to other local agencies	50%	75%	100%
To improve productivity and services through infrastructure that includes a data analysis dashboard to simply identify important crime trends and a publicly accessible interface with local crime map	Percentage completed	25%	50%	100%
Promote transparency and uniformity reporting of crime statistics	LIBRS/NIBRS crime reporting standards	75%	100%	100%
Strategic Planning: Public Health and Safety				
To stay in accordance with the best-recognized principles and standards through Lexipol	Percentage of applicable requirements met	50%	75%	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	68	80	80
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
Timely response to calls for service:	Percent of 911 calls answered within 10 seconds	96.66%	>95%	>95%
	Number of 911 calls	22,798	23,000	23,000
To reduce victimization within the City of Slidell (See table no next page)	Percentage of change in crime rate	-0.40%	-0.50%	-1.00%

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	
Homicide	5	0	1	0	2	4	1	1	3	1	-2
Rape	10	11	9	6	9	12	16	14	3	8	+5
Robbery	16	15	19	12	24	17	11	14	10	10	-
With Gun	7	7	9	3	13	9	4	8	4	6	
With Knife	2	1	1	2	1	1	1	0	0	0	
With Other Weapon	0	1	2	1	4	2	2	1	2	3	
With No Weapon	7	6	7	6	6	5	4	5	4	1	
Assault	66	53	70	82	64	57	57	49	51	46	-5
With Gun	5	6	3	8	11	4	10	7	7	2	
With Knife	3	5	1	5	4	2	5	2	3	5	
With Other Weapon	34	23	30	31	27	32	19	18	28	22	
With No Weapon	24	19	36	38	22	19	23	22	13	17	
Burglary	183	180	150	133	111	116	73	92	86	63	-23
Theft	1297	1213	1279	1046	840	661	673	752	546	555	+9
Auto Theft	69	57	39	43	44	39	44	32	40	53	+13
TOTAL	**1646**	**1529**	**1567**	**1322**	**1094**	**906**	**875**	**954**	**739**	**736**	-.4%

Expenditure Summary:	**Actual 2021**	**Actual 2022**	**Budget 2023**	**Proposed 2024**	**Adopted 2024**
Salaries and benefits	$ 9,365,657	$ 9,596,940	$ 10,717,335	$ 11,081,755	$ 11,081,755
Contractual services	278,031	677,463	738,336	908,340	908,340
Supplies and materials	183,394	313,776	288,000	330,000	330,000
Operating equipment	3,921	28,679	6,500	6,500	6,500
Repairs & maintenance	253,227	298,425	257,000	261,811	261,811
Total Expenditures	$ 10,084,230	$ 10,915,283	$ 12,007,171	$ 12,588,406	$ 12,588,406



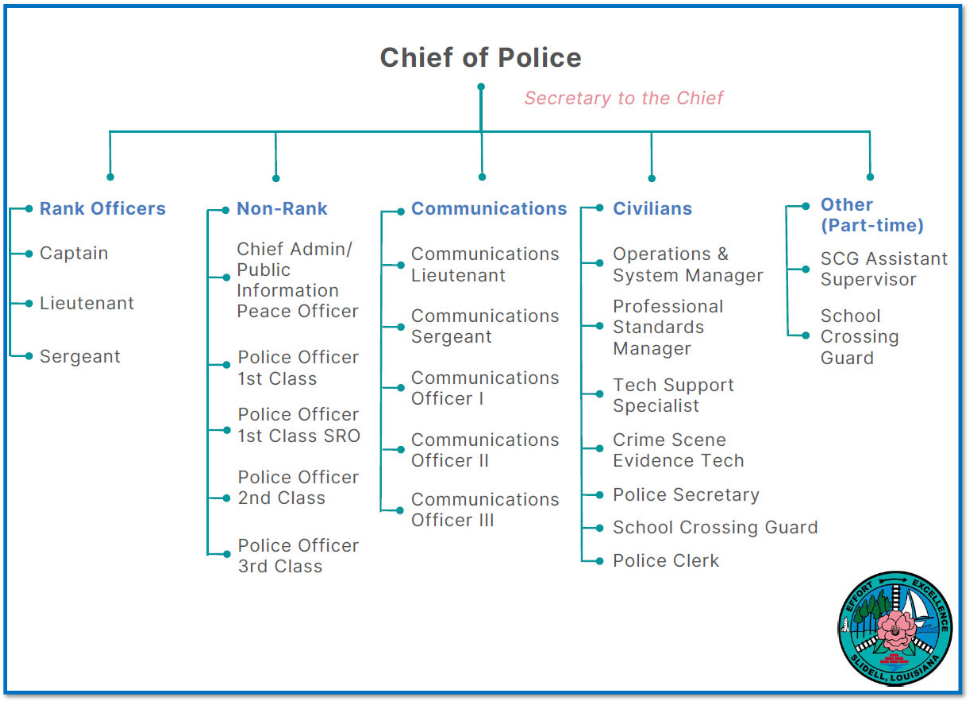
Budget Highlights:

The proposed 2024 budget includes a cost of living adjustment at 2%. In addition to the COLA, ranked and non-ranked officers will receive a $500 annual step increase per the Police Department's pay plan. Non-ranked officers below $31,110 received an additional step of $500. The Police Department has un-funded one Police Officers 1st Class - School Resource Officers due to a change in the contract with the St. Tammany Parish School Board. It should be noted the Municipal police employees' retirement system contribution increased 3.10% for fiscal year 2024 from 31.25% to 34.35%. Contractual services increased by $170,004 or 23.03% primarily due to an increase in professional services for software, increase to utility costs, and a 42.50% increase to property insurance. Supplies and materials increased by $42,000 primarily due to an overall 3.00% increase to the cost of supplies and materials and an increase in gas prices. No other significant variances noted.

City of Slidell
2024 Adopted Budget
Public Safety Fund - Police (continued)

Personnel Summary:	Actual 2021	Actual 2022	Budget 2023	Proposed 2024	Adopted 2024	Min	Mid	Max
Elected								
Chief of Police	1	1	1	1	1	N/A	N/A	N/A
Rank Officers								
Captain	3	4	4	4	4	70,890	78,540	86,190
Lieutenant	7	7	7	7	7	59,670	67,320	74,970
Sergeant	9	9	9	9	9	53,040	60,690	68,340
Total Rank Officers	19	20	20	20	20			
Non-Rank Officers								
Chief Administrative / Public Information Peace Office	1	1	1	1	1	86,700	94,350	102,000
Police Officer 1st Class	14	12	11	12	12	47,430	55,080	62,730
Police Officer 1st Class SRO	12	8	10	9	9	47,430	55,080	62,730
Police Officer 2nd Class	10	14	13	13	13	41,820	49,470	57,120
Police Officer 3rd Class	20	20	26	25	25	36,720	44,370	52,020
Total Non-Rank Officers	57	55	61	60	60			
Communication Officers								
Communications Lieutenant	1	1	1	1	1	47,940	55,590	63,240
Communications Sergeant	2	2	2	2	2	40,392	48,042	55,692
Communication Officer I	4	1	3	4	4	35,802	43,452	51,102
Communication Officer II	2	2	2	1	1	34,272	41,922	49,572
Communication Officer III**	3	1	5	4	4	32,232	39,882	47,532
Total Communication Officers	12	7	13	12	12			
Civilians								
Ops & System Manager	1	1	1	1	1	58,854	66,504	74,154
Professional Standards Manager	1	-	-	-	-	N/A	N/A	N/A
Administrative Secretary	-	1	-	1	1	37,740	45,390	53,040
Tech Support Specialist	1	1	1	1	1	40,290	47,940	55,590
Secretary to Chief	1	1	1	1	1	40,290	47,940	55,590
Crime Scene Evidence Tech	1	2	2	2	2	28,560	36,210	43,860
Police Secretary	2	2	3	2	2	30,090	37,740	45,390
School Crossing Guard Supervisor	1	1	1	1	1	28,560	36,210	43,860
Police Clerk	1	1	1	1	1	24,480	32,130	39,780
Total Civilians	9	10	10	10	10			
Part-time								
Police Officer	-	1	-	-	-	N/A	N/A	N/A
SCG Asst Supervisor	1	-	1	1	1	N/A	N/A	N/A
Communication Officer	-	4	-	-	-			
DA Liaison	1	1	-	-	-	N/A	N/A	N/A
School Crossing Guard	9	11	18	18	18	N/A	N/A	N/A
Total Part-time	11	16	19	19	19			
Total	109	109	124	122	122			

Police Organizational Chart:

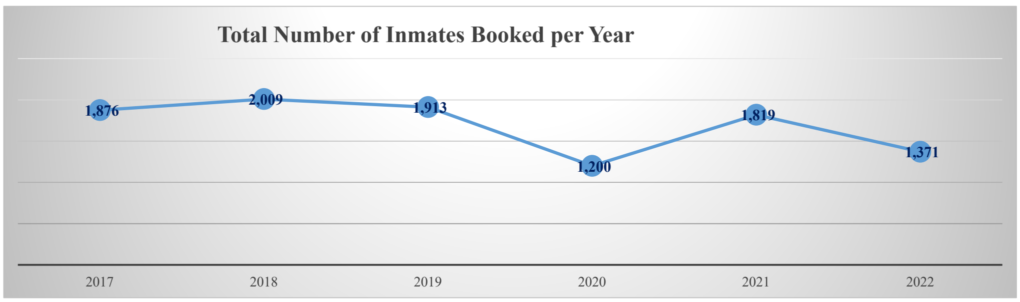


City of Slidell
2024 Adopted Budget
Public Safety Fund - Corrections

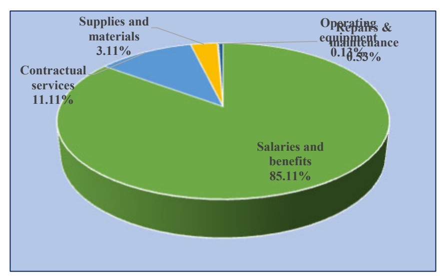
Department Description:
The mission of the Slidell City Jail is to maintain custody, control and care of persons confined in the jail in a safe, secure and constitutional manner while pursuing the fair and equitable treatment of inmates and respecting the rights and dignity of all persons. Corrections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

Performance Measure Highlights

Objective	Measures	Actual 2022	Estimated 2023	Target 2024
Strategic Planning: Transportation and Infrastructure				
Begin (1) a comprehensive jail facility needs assessement for a new building, (2) engage an architect, (3) conduct a space needs analysis, and (4) develop a preliminary project budget along with funding source	Number of objectives completed	0	2	4
Strategic Planning: Public Health and Safety				
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	5	4	4



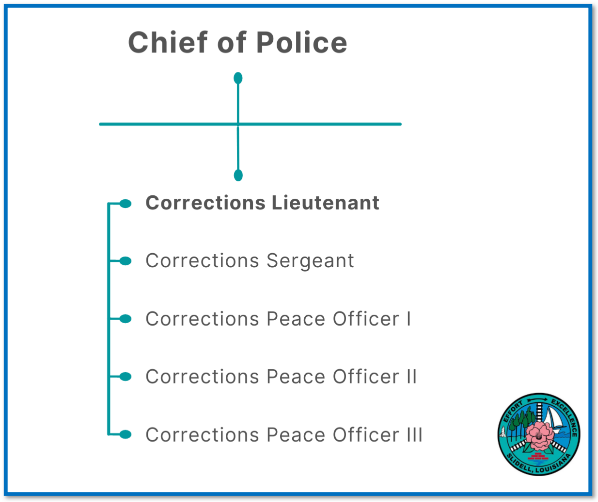
Expenditure Summary:	Actual 2021	Actual 2022	Budget 2023	Proposed 2024	Adopted 2024
Salaries and benefits	$ 823,556	$ 797,680	$ 893,050	$ 957,485	$ 957,485
Contractual services	94,162	105,320	128,947	125,000	125,000
Supplies and materials	27,479	27,611	35,000	35,000	35,000
Operating equipment	-	1,054	1,500	1,500	1,500
Repairs & maintenance	-	287	6,000	6,000	6,000
Total Expenditures	$ 945,197	$ 931,952	$ 1,064,497	$ 1,124,985	$ 1,124,985



Budget Highlights:
The proposed 2024 budget includes a cost of living adjustment at 2%. In addition to the COLA, ranked and non-ranked officers will receive a $500 annual step increase per the Police Department's pay plan. Non-ranked officers below $31,110 received an additional step of $500. It should be noted the Municipal police employees' retirement system contribution increased 3.10% for fiscal year 2023 from 31.25% to 34.35%. No other significant variances noted.

Personnel Summary:	Actual 2021	Actual 2022	Budget 2023	Proposed 2024	Adopted 2024	Min	Mid	Max
Classified								
Corrections Lieutenant	1	1	1	1	1	47,940	55,590	63,240
Corrections Sergeant	1	1	1	1	1	38,250	45,900	53,550
Correction Peace Officer I	7	5	6	4	4	33,354	41,004	48,654
Correction Peace Officer II	-	3	1	3	3	31,110	38,760	46,410
Correction Peace Officer III	3	1	3	3	3	29,580	37,230	44,880
Total	12	11	12	12	12			

Corrections Organizational Chart:



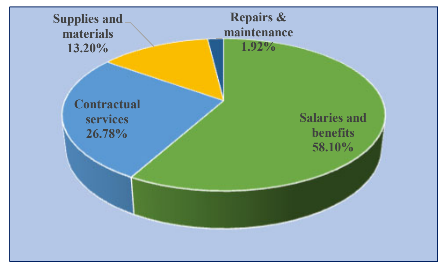
Department Description:

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

Performance Measure Highlights

Objective	Measures	Actual 2022	Estimated 2023	Target 2024
Strategic Planning: Public Health and Safety				
To provide enhanced, continuing education "in-service" for Slidell Police employees:				
	Number of "in-service" training sessions held at SRPA	203	247	150
	Total number of training hours	10,685	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	41	55	55

Expenditure Summary:	Actual 2021	Actual 2022	Budget 2023	Proposed 2024	Adopted 2024
Salaries and benefits	$ 181,938	$ 185,695	$ 194,638	$ 200,231	$ 200,231
Contractual services	53,098	77,810	83,874	92,310	92,310
Supplies and materials	57,223	31,673	42,050	45,500	45,500
Operating equipment	-	-	-	-	-
Repairs & maintenance	1,661	5,007	6,575	6,600	6,600
Total Expenditures	$ 293,920	$ 300,185	$ 327,137	$ 344,641	$ 344,641

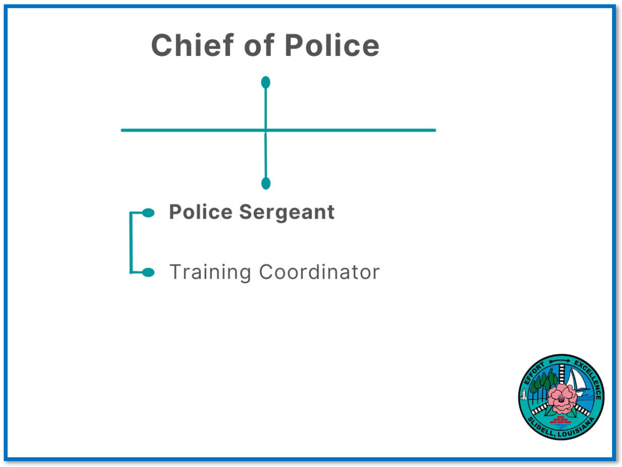


Budget Highlights:

The proposed 2024 budget includes a cost of living adjustment at 2%. In addition to the COLA, ranked and non-ranked officers will receive a $500 annual step increase per the Police Department's pay plan. Non-ranked officers below $31,110 received an additional step of $500. It should be noted the Municipal police employees' retirement system contribution increased 3.10% for fiscal year 2023 from 31.25% to 34.35%. Contractual services increased $8,436 or 10.06% due to an increase to utilities. Supplies and materials increased by 8.20% primarily due to an increase to academy supplies of $3,000 and an overall increase to supplies and materials by 3.00%. No other significant variances noted.

Personnel Summary:	Actual 2021	Actual 2022	Budget 2023	Proposed 2024	Adopted 2024	Min	Mid	Max
Classified								
Police Sergeant	1	1	1	1	1	53,040	60,690	68,340
Training Coordinator	1	1	1	1	1	31,620	39,270	46,920
Part-time								
Training Coordinator	1	1	-	-	-	N/A	N/A	N/A
Total	3	3	2	2	2			

Regional Training Academy Organizational Chart:



City of Slidell
2024 Adopted Budget
Public Safety Fund - Animal Control

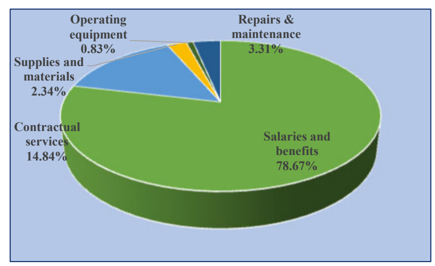
Department Description:

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

Performance Measure Highlights

Objective	Measures	Actual 2022	Estimated 2023	Target 2024
Strategic Planning: Public Health and Safety				
Promote the neutering cat program	Number of cats neutered	397	450	450
To enhance animal care and control services to the public. Intakes:				
	Owner Surrender	416	400	400
	Returned Animals	174	100	100
	Seized / SAC Custody	50	60	60
	Stray	697	650	650
	Transferred in from another shelter	7	10	10
	Total Intakes:	1,344	1,220	1,220
To increase the live release rate:				
	Number of animals adopted by the public	551	550	550
	Number of animals transferred to adoption agencies/organizations	36	20	20
	Number of animals redeemed by their owners	174	180	180

Expenditure Summary:	Actual 2021	Actual 2022	Budget 2023	Proposed 2024	Adopted 2024
Salaries and benefits	$ 305,203	$ 330,037	$ 414,154	$ 428,081	$ 428,081
Contractual services	3,911	48,935	55,240	80,771	80,771
Supplies and materials	12,308	11,583	12,450	12,755	12,755
Operating equipment	4,307	2,044	4,500	4,500	4,500
Repairs & maintenance	14,889	19,726	17,500	18,025	18,025
Total Expenditures	$ 340,618	$ 412,325	$ 503,844	$ 544,132	$ 544,132

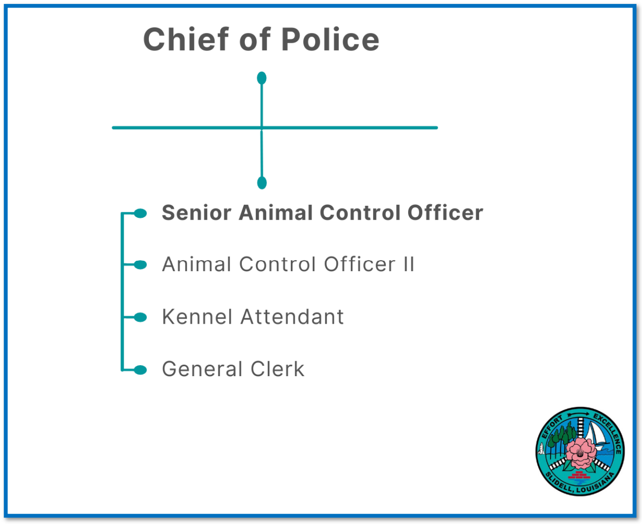


Budget Highlights:

The proposed 2024 budget includes a cost of living adjustment at 2%. In addition to the COLA, ranked and non-ranked officers will receive a $500 annual step increase per the Police Department's pay plan. Non-ranked officers below $31,110 received an additional step of $500. It should be noted the City's retirement contribution remains at 29.50%. Contractual services increased by $25,531 or 46.22% due to a 42.50% projected budget increase on property insurance. No other significant variances noted.

Personnel Summary:	Actual 2021	Actual 2022	Budget 2023	Proposed 2024	Adopted 2024	Min	Mid	Max
Classified								
Senior Animal Control Officer	1	1	1	1	1	30,090	37,740	45,390
Animal Control Officer	2	-	-	-	-	N/A	N/A	N/A
Animal Control Officer I	-	-	-	-	-	28,560	36,210	43,860
Animal Control Officer II	-	3	3	3	3	26,520	34,170	41,820
Kennel Technician	3	2	2	2	2	24,480	32,130	39,780
General Clerk	1	1	1	1	1	24,480	32,130	39,780
Part-time								
Kennel Technician	-	-	-	-	-	N/A	N/A	N/A
Correctional Peace Officer	-	-	-	-	-	N/A	N/A	N/A
Total	7	7	7	7	7			

Animal Control Organizational Chart:



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

	Actual 2021	Actual 2022	Budget 2023	Proposed 2024	Adopted 2024
Revenues					
Intergovernmental revenues	$ -	$ 712	$ -	$ -	$ -
Charges for services	1,005,778	1,085,292	1,039,371	1,128,800	1,128,800
Other revenues	-	47,186	-	-	-
Total revenues	1,005,778	1,133,190	1,039,371	1,128,800	1,128,800
Expenditures					
Salaries and benefits	220,977	238,196	233,574	247,498	247,498
Contractual services	662,642	763,501	748,753	951,580	951,580
Supplies and materials	19,793	14,144	17,750	18,500	18,500
Operating equipment	8,365	5,158	12,500	12,000	12,000
Repairs & maintenance	22,401	110,957	111,500	112,900	112,900
Capital Outlay	67,851	48,102	46,971	-	-
Total expenditures	1,002,029	1,180,058	1,171,048	1,342,478	1,342,478
Excess (deficiency) of revenues over expenditures	3,749	(46,868)	(131,677)	(213,678)	(213,678)
Other financing sources (uses)					
Transfer in	29,339	60,643	84,706	213,678	213,678
Transfer out	-	-	(100,000)	-	-
Total other financing sources (uses)	29,339	60,643	(15,294)	213,678	213,678
Net change in fund balance	33,088	13,775	(146,971)	-	-
Fund balance, beginning of year	1,990,310	2,023,398	2,037,173	1,890,202	1,890,202
Fund balance, end of year	$ 2,023,398	$ 2,037,173	$ 1,890,202	$ 1,890,202	$ 1,890,202

City of Slidell
2024 Adopted Budget
Slidell Business Campus Fund

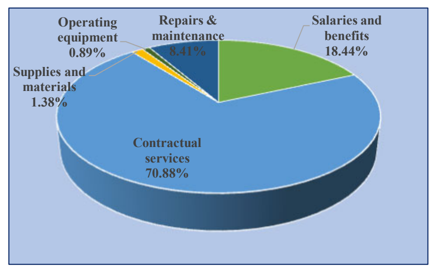
Department Description:

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

Performance Measure Highlights

Objective	Measures	Actual 2022	Estimated 2023	Target 2024
Strategic Planning: Transportation and Infrastructure				
Improvements to the City's Facility:				
Emergency Operation Command center now occupies 1st floor area	Percentage completed	95%	100%	100%
Upgrade automation system (main controls) for buildings	Percentage completed	40%	100%	100%
Camellia City Fiber moving into server room	Percentage completed	95%	100%	100%
Duct cleaning second floor	Percentage completed	0%	100%	100%
Painting fuel tank, generator building	Percentage completed	0%	90%	100%
Continue replacing (original) hot water seals/valves on campus	Percentage completed	55%	70%	75%
Roof repairs and replacement on all campus buildings	Percentage completed	90%	100%	100%
Complete painting of generator and fuel tank	Percentage completed	90%	100%	100%
Restriped parking lots for high visibility and beautification	Percentage completed	10%	35%	75%
Add concrete walkway to new flag pole	Percentage completed	10%	70%	100%
Original campus lighting change out to LED's	Percentage completed	80%	100%	100%
Warehouse completed w/metal roof, insulation, and gutters	Percentage completed	75%	100%	100%

Expenditure Summary:	Actual 2021	Actual 2022	Budget 2023	Proposed 2024	Adopted 2024
Salaries and benefits	$ 220,977	$ 238,196	$ 233,574	$ 247,498	$ 247,498
Contractual services	662,642	763,501	748,753	951,580	951,580
Supplies and materials	19,793	14,144	17,750	18,500	18,500
Operating equipment	8,365	5,158	12,500	12,000	12,000
Repairs & maintenance	22,401	110,957	111,500	112,900	112,900
Total Expenditures	$ 934,178	$ 1,131,956	$ 1,124,077	$ 1,342,478	$ 1,342,478

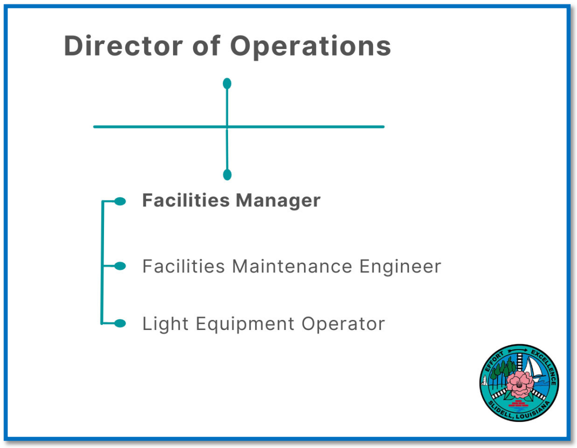


Budget Highlights:

The proposed 2024 budget includes a cost of living adjustment at 2%. In addition to the COLA, all employees grade 7 and up will receive one step or 1.5% while employees below grade 6 will receive two steps or 3.0%. It should be noted the City's retirement contribution remains at 29.50%. Contractual Services increased by $202,827 or 27.09% due to a 42.5% increased to property insurance and an increase to utilities. No other significant variances noted.

Personnel Summary:	Actual 2021	Actual 2022	Budget 2023	Proposed 2024	Adopted 2024	Grade	Min	Mid	Max
Classified									
Facilities Manager	1	1	1	1	1	16	50,892	64,581	81,953
Facilities Maintenance Engineer	1	1	1	1	1	7	32,806	41,630	52,828
Light Equipment Operator	1	1	1	1	1	4	28,339	35,961	45,634
Total	3	3	3	3	3				

Slidell Business Campus Organizational Chart:



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

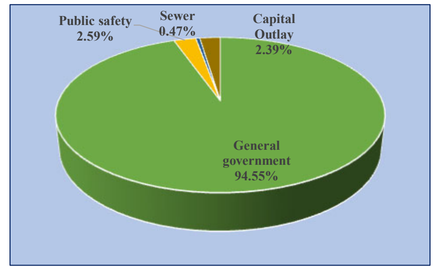
	Actual 2021	Actual 2022	Budget 2023	Proposed 2024	Adopted 2024
Revenues					
Intergovernmental revenues	$ 1,874,041	$ 3,676,650	$ 12,518,290	$ 8,360,841	$ 8,360,841
Contributions	153,324	103,732	491,071	490,420	490,420
Total revenues	2,027,365	3,780,382	13,009,361	8,851,261	8,851,261
Expenditures					
General government	1,074,064	4,775,158	11,625,376	8,395,545	8,395,545
Public works	71,684	3,972,917	-	-	-
Public safety	168,380	54,321	-	216,166	216,166
Recreation	116,958	110,171	-	-	-
Sewer	-	-	-	39,550	39,550
Capital Outlay	6,056	-	1,383,985	200,000	200,000
Total expenditures	1,437,142	8,912,567	13,009,361	8,851,261	8,851,261
Excess (deficiency) of revenues over expenditures	590,223	(5,132,185)	-	-	-
Net change in fund balance	590,223	(5,132,185)	-	-	-
Fund balance, beginning of year	(912,126)	(321,903)	(5,454,088)	(5,454,088)	(5,454,088)
Fund balance, end of year	$ (321,903)	$ (5,454,088)	$ (5,454,088)	$ (5,454,088)	$ (5,454,088)

City of Slidell
2024 Adopted Budget
Grants and Contributions Fund

Department Description:

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

Expenditure Summary:	Actual 2021	Actual 2022	Budget 2023	Proposed 2024	Adopted 2024
General government	$ 1,074,064	$ 4,775,158	$ 11,625,376	$ 7,905,125	$ 7,905,125
Public works	71,684	3,972,917	-	-	-
Public safety	168,380	54,321	-	216,166	216,166
Recreation	116,958	110,171	-	-	-
Sewer	-	-	-	39,550	39,550
Capital Outlay	6,056	-	1,383,985	200,000	200,000
Total Expenditures	$ 1,437,142	$ 8,912,567	$ 13,009,361	$ 8,360,841	$ 8,360,841



Grants

FEMA Hazard Mitigation Grant Program

Project - Home Elevation | **Total Cost $ 7,905,125** | **Grant $ 7,905,125** | **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 2018 and 2019 on-going for a total of 58 homes being lifted. Grant Fiscal years 2021 and 2022 have a total of 41 homes pending approval.

Funding Source: 100% Federal
Future Maintenance Cost: None

U.S. Department of Justice - Bulletproof Vest Partnership Grant FY22

Project - Bulletproof Vests | **Total Cost $ 65,832** | **Grant 32,916** | **City Match $ 32,916**

This program is to help equip officers with bulletproof vests.
Funding Source: 50% Federal 50% Local
Future Maintenance Cost: None

Police Louisiana Highway Safety Commission - Overtime

Project - Overtime | **Total Cost $ 116,000** | **Grant $ 116,000** | **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 Health and Human Services - Food and Drug Administration Task Force Overtime

Project - FDA Task Force Overtime | **Total Cost $ 20,000** | **Grant $ 20,000** | **City Match $ -**

The mission of the FDA is to protect the health of the American public. This grant reimburses overtime hours worked on FDA/OCI criminal investigations.
Funding Source: 100% Federal
Future Maintenance Cost: None

U.S. Department of Homeland Security - Operation Stonegarden

Project - Operation Stonegarden | **Total Cost $ 47,250** | **Grant $ 47,250** | **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

The Land and Water Conservation Fund - Ducksworth Park Improvements

Project - Ducksworth Park Improvements | **Total Cost $ 200,000** | **Grant $ 200,000** | **City Match $ -**

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

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

City of Slidell
2024 Adopted Budget
Grants and Contributions Fund (continued)

U.S. Environmental Protection Agency - UNO - Gravity Sewer Smoke Testing

Project - Gravity Sewer Smoke Testing **Total Cost $ 56,500** **Grant $ 39,550** **City Match $ 16,950**

This grant is federal funding from the EPA for the Lake Pontchartrain Basin Restoration Program that is passed through University of New Orleans Research and Technology Foundation, Inc. This project is to smoke test the gravity sewer in City of Slidell in an effort to identify the source of inflow and infiltration during wet weather and high ride events to prevent future sanitary sewer overflows from discharging into the Lake Pontchartrain Basin Watershed.

Funding Source: 70% Federal 30% Local
Future Maintenance Cost: To be determined

Roll Over Grants from Prior Years

Public Assistance Grant - Hurricane Ida

Project - Hurricane Ida **Total Cost $ 6,600,000** **Grant $ 6,000,000** **City Match $ 600,000**

FEMA's Public Assistance Program provides supplemental grants to state, tribal, territorial, and local governments, and certain types of private non-profits so that communities can quickly respond to and recover from major disasters or emergencies. FEMA also encourages protection of these damaged facilities from future events by providing assistance for hazard mitigation measures during the recovery process. This project is numerous projects ranging from forced account labor and equipment to future repairs to fences, pump and lift stations, buildings, playground and park repairs. The first 45 days for this event were at 100% grant funded. Hurricane Ida was budgeted in fiscal year 2022 but will roll into the 2023 Budget.

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

Public Assistance Grant - Gustav Safe House

Project - Safe House **Total Cost $ 3,544,170** **Grant $ 1,383,985** **City Match $ 461,328**

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

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

FHWA Tammany Trace to Heritage Park Phase I & II

Project - Tammany Trace to Heritage Park Phase I & II **Total Cost $ 210,000** **Grant $ 175,000** **City Match $ 42,000**

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

Tammany Trace to Heritage Park

Project - Tammany Trace to Heritage Park **Total Cost $ 1,701,457** **Grant $ 1,144,520** **City Match $ 556,937**

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 design, engineering, utility relocation and construction of the connection from the existing Tammany Trace into City of Slidell. This project is being coordinated and managed by St. Tammany Parish.

Funding Source: 67% Parish, 33% Local
Future Maintenance Cost: To be determined

Budget Highlights:

Total expenditures have decreased by $4648,520 or 35.73%. This fund will fluctuate from year to year 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 4 open applications for a total of 58 homes. The City has three additional applications submitted and under review waiting for approval. The City hopes that additional funds will be awarded to continue the home elevation program in fiscal year 2024.The grants and contributions fund will have rollover of capital expenditures due to PWs that are currently being written for damages caused by Hurricane Ida along.

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

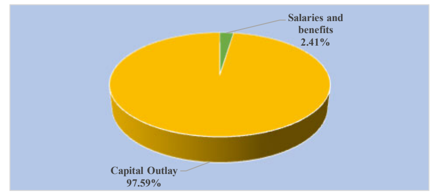
	Actual 2021	Actual 2022	Budget 2023	Proposed 2024	Adopted 2024
Revenues					
Intergovernmental revenues	$ 167,825	$ 136,524	$ 5,201,134	$ 1,663,148	$ 1,663,148
Total revenues	167,825	136,524	5,201,134	1,663,148	1,663,148
Expenditures					
Salaries and benefits	26,705	25,630	40,000	40,000	40,000
Capital Outlay	141,120	404,471	5,161,134	1,623,148	1,623,148
Total expenditures	167,825	430,101	5,201,134	1,663,148	1,663,148
Excess (deficiency) of revenues over expenditures	-	-	-	-	-
Net change in fund balance	-	(293,577)	-	-	-
Fund balance, beginning of year	-	-	(293,577)	(293,577)	(293,577)
Fund balance, end of year	$ -	$ (293,577)	$ (293,577)	$ (293,577)	$ (293,577)

City of Slidell
2024 Adopted Budget
Community Development Block Grant Fund

Department Description:

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

Expenditure Summary:	**Actual 2021**	**Actual 2022**	**Budget 2023**	**Proposed 2024**	**Adopted 2024**
Salaries and benefits	$ 26,705	$ 25,630	$ 40,000	$ 40,000	$ 40,000
Contractual services	-	-	-	-	-
Capital Outlay	141,120	404,471	5,161,134	1,623,148	1,623,148
Total Expenditures	$ 167,825	$ 430,101	$ 5,201,134	$ 1,663,148	$ 1,663,148



Personnel Summary:	**Actual 2021**	**Actual 2022**	**Budget 2023**	**Proposed 2024**	**Adopted 2024**	**Grade**	**Min**	**Mid**	**Max**
Part-time									
CDBG administrator	1	1	1	1	1	N/A	N/A	N/A	N/A
Total	1	1	1	1	1				

Projects

Ducksworth Park Improvements **Grant $ 374,536**

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 project includes CDBG remaining allocations from fiscal years 2016 through 2019 and all allocations from fiscal years 2020 through 2022.

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

Roll Over Projects from Prior Years

Upgrades and repairs to Ducksworth bathrooms **Grant $ 176,330**

This project will provide for mechanical, plumbing, and electrical upgrades to the restroom facilities at 3rd St. Park, Ducksworth Park, and Possum Hollow Park. Work will include new ventilation systems, touch-free lavatory faucets and flush valves, instantaneous water heaters, new lighting and related work.

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

Lee St. Drainage Pump Station Improvement **Grant $ 2,368,277**

This mitigation project will consist of the construction of an array of mechanical bar screens in front of the Lee Street Drainage Pump Statin 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 original grant was awarded at $1,830,379 and an additional $537,898 was awarded and will be added in the 2024 Budget.

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

Dellwood Drainage Pump Station Improvement **Grant $ 4,008,592**

This mitigation project will consist of the construction of an array of mechanical bar screens in front of the Dellwood Street Drainage Pump Statin 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 original grant was awarded at $3,297,878 and an additional $710,714 was awarded and will be added in the 2024 Budget.

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

Budget Highlights:

Total expenditures decreased by $3,537,986 due to two watershed initiative projects awarded in fiscal year 2023 in the amount of $5,128,257. The City has been awarded additional funding on these projects in the amount of $1,248,612 that will be included in the current year budget. All prior year capital projects have not been completed and will roll over into fiscal year 2024. The City will continue to pursue funding under the community development block grant program. See Capital Outlay section of the budget document for additional information on projects.

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

	Actual 2021	Actual 2022	Budget 2023	Proposed 2024	Adopted 2024
Revenues					
Intergovernmental revenues	$ -	$ 70,361	$ 4,687,403	$ -	$ -
Total revenues	-	70,361	4,687,403	-	-
Expenditures					
Capital Outlay	-	70,361	4,687,403	-	-
Total expenditures	-	70,361	4,687,403	-	-
Excess (deficiency) of revenues over expenditures	-	-	-	-	-
Net change in fund balance	-	-	-	-	-
Fund balance, beginning of year	-	-	-	-	-
Fund balance, end of year	$ -	$ -	$ -	$ -	$ -

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 2021	Actual 2022	Budget 2023	Proposed 2024	Adopted 2024
Capital Outlay	$ -	$ 70,361	$ 4,687,403	$ -	$ -
Total Expenditures	$ -	$ 70,361	$ 4,687,403	$ -	$ -

Roll Over Projects from Prior Years

EnerGov Software — **Grant $ 250,000**

This project is to streamline the city's operational processes, increase efficiency in the workplace, and decrease the use of paper in daily activities. The GIS-based civic services system that will (1) reduce the time and energy needed to complete everyday tasks, (2) offer access to materials while in the field, (3) incorporate online applications for permits and licenses, (4) offer seamless integration of previously separated systems, and (5) has the potential to eliminate the use of paper in the long-term.

Funding Source: 100% Federal
Future Annual Cost: $ 23,000

Police Public Safety Software — **Grant $ 50,000**

This project is 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. The new system will also give citizens the ability to submit non-emergency concerns, request evidence, and anonymous tips while utilizing existing information technology resources and infrastructure.

Funding Source: 100% Federal
Future Annual Cost: $ 50,000

Treatment Plant Aeration Blowers — **Grant $ 969,876**

This project is to rehabilitate existing aeration blowers that are currently at the end of their life and upgrade or install new blowers that will make the WWTP more efficient in processing/handling the City's sanitary sewer.

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

Water Meter Replacement — **Grant $ 3,300,000**

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

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

Budget Highlights:

The City has allocated all the ARP funding during fiscal year 2023. No project has been completed and all capital expenditures will roll into fiscal year 2024. See Capital Outlay section of the budget document for additional information on projects.

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

	Actual 2021	Actual 2022	Budget 2023	Proposed 2024	Adopted 2024
Revenues					
Intergovernmental revenues	$ 3,609,633	$ 7,220,803	$ 100,000	$ 25,000	$ 25,000
Total revenues	3,609,633	7,220,803	100,000	25,000	25,000
Expenditures					
General government	79,875	106,837	100,000	25,000	25,000
Capital Outlay	4,638,397	121,089	-	-	-
Total expenditures	4,718,272	227,926	100,000	25,000	25,000
Excess (deficiency) of revenues over expenditures	(1,108,639)	6,992,877	-	-	-
Other financing uses					
Transfer out	-	(384,043)	-	-	-
Total other financing uses	-	(384,043)	-	-	-
Net change in fund balance	(1,108,639)	6,608,834	-	-	-
Fund balance, beginning of year	(3,412,227)	(4,520,866)	2,087,968	2,087,968	2,087,968
Fund balance, end of year	$ (4,520,866)	$ 2,087,968	$ 2,087,968	$ 2,087,968	$ 2,087,968

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.

Expenditure Summary:	**Actual 2021**	**Actual 2022**	**Budget 2023**	**Proposed 2024**	**Adopted 2024**
General government	$ 79,875	$ 106,837	$ 100,000	$ 25,000	$ 25,000
Capital Outlay	4,638,397	121,089	-	-	-
Total Expenditures	$ 4,718,272	$ 227,926	$ 100,000	$ 25,000	$ 25,000

Budget Highlights:

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

Debt Service Funds
2024 Adopted Budget

Debt Service Funds
2024 Adopted Budget

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

1. The General Obligation Bond Funds accounts for the use of bond proceeds dedicated to improvements to the City's streets, bridges and drainage. Included in this fund is the GOB series 2010 and 2016.

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

	Actual 2021	Actual 2022	Budget 2023	Proposed 2024	Adopted 2024
Revenues					
Ad valorem taxes	$ 1,641,154	$ 1,649,599	$ 1,615,346	$ 1,600,000	$ 1,600,000
Other revenues	-	(116,947)	-	-	-
Total revenues	1,641,154	1,532,652	1,615,346	1,600,000	1,600,000
Expenditures					
General government	16,463	16,153	18,153	72,053	72,053
Debt service					
Principal retirement	999,000	1,081,000	1,088,000	1,125,000	1,125,000
Interest charges	520,680	448,321	450,743	402,947	402,947
Bond issuance cost	-	93,304	-	-	-
Total expenditures	1,536,143	1,638,778	1,556,896	1,600,000	1,600,000
Excess of revenues over expenditures	105,011	(106,126)	58,450	-	-
Other financing sources (uses)					
Bond issuance	-	4,920,000	-	-	-
Bond escrow agent payment	-	(4,826,696)	-	-	-
Total other financing sources (uses)	-	93,304	-	-	-
Net change in fund balance	105,011	(12,822)	58,450	-	-
Fund balance, beginning of year	2,431,691	2,536,702	2,523,880	2,582,330	2,582,330
Fund balance, end of year	$ 2,536,702	$ 2,523,880	$ 2,582,330	$ 2,582,330	$ 2,582,330

Governmental

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

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 $14.67M is significantly below the $101.14M 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 to be made in 2022.

The City currently has $2.5M in a sinking fund.

As of June 30, 2022, the principal amount of General Obligation bonds is $14,675,000.

2023 Debt Service Requirements

	Principal	Interest	Total
General Obligation Bonds			
GOB Series 2016	$ 455,000	$ 343,350	$ 798,350
GOB Series 2021	670,000	59,597	729,597
Total Debt Service Requirements	$ 1,125,000	$ 402,947	$ 1,527,947

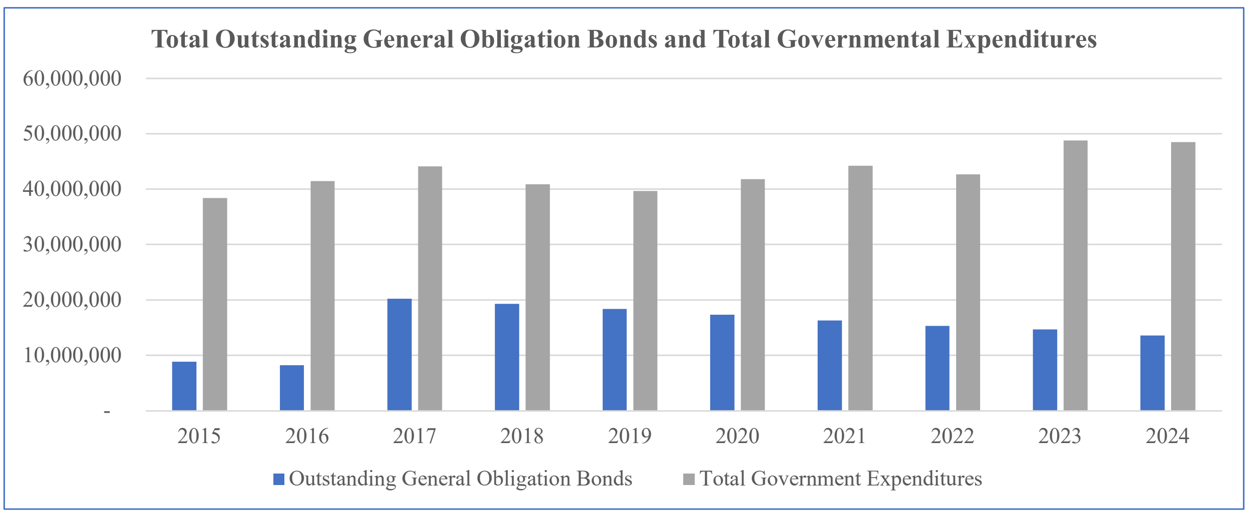
Long-Term Debt Outstanding

General Obligations Bonds secured by an irrevocable pledge of 100% ad valorem taxes related to the bonds through 2036, as of June 30, 2022:

$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.	$ 9,790,000
$4,920,000 Refunding bonds, Series 2021, bearing interest from 2.0% to 4.0%, payable semi-annually through 2029, streets, bridges and drainage.	4,885,000
	$ 14,675,000

The annual requirements to maturity for general obligation bonds as of June 30, 2022 are as follows:

Year Ending June 30,	Principal	Interest	Total
2023	$ 1,125,000	$ 402,947	$ 1,527,947
2024	1,165,000	376,573	1,541,573
2025	1,205,000	348,877	1,553,877
2026	1,250,000	319,720	1,569,720
2027	1,295,000	289,041	1,584,041
2028	1,340,000	268,640	1,608,640
2029	1,395,000	235,056	1,630,056
2030	705,000	199,550	904,550
2031	750,000	171,350	921,350
2032	800,000	141,350	941,350
2033	845,000	109,350	954,350
2034	890,000	84,000	974,000
2035	930,000	57,300	987,300
2036	980,000	29,400	1,009,400
	$ 14,675,000	$ 3,033,154	$ 17,708,154



Projected amounts used 2023 and 2024

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 2039. Utility Revenue Bonds were issued for the improvements to waste water treatment plant, sewer systems and sewer lift stations.

On January 11, 2022, the City entered into a loan and pledge agreement with the Louisiana Department of Health (LDH) Loan No. 1103041-01. The purpose of the loan is to pay the cost of constructing, acquiring, extending and/or improving the waterworks components of the combined utilities system. Under terms of the agreement, the LDH will loan the City an amount not to exceed $2,600,000. Upon completion of the project (currently expected to be in December 2023) the actual amount borrowed will be determined and the City will issue Utility Revenue Bonds to evidence the debt as authorized by ordinance No. 3312. The bonds will be payable over a 20-year period and will bear an interest rate of 2.00%. As of June 30, 2022, $48,057 has been drawn down on the loan. This amount is recorded as a liability in the financial statements of the Utility Fund. Under terms of the agreement, the City is subject to compliance with certain provisions and covenants. As of June 30, 2022, the City is in compliance with all significant provisions and covenants.

On June 27, 2018, the City entered into a loan and pledge agreement with the Louisiana Department of Environmental Quality (DEQ) Loan No. CS221123-03. The purpose of the loan is to pay the cost of constructing improvements to the wastewater treatment plant and sewer lift stations in the City. Under terms of the agreement, the DEQ, through its Municipal Facilities Revolving Loan Fund, will loan the City an amount not to exceed $16,400,000. Upon completion of the project (currently expected to be in December 2024) the actual amount borrowed will be determined and the City will issue Utility Revenue Bonds to evidence the debt as authorized by ordinance No. 3885. The bonds will be payable over a 20-year period and will bear an interest rate of 0.95%. As of June 30, 2022, $7,832,219 has been drawn down on the loan. This amount is recorded as a liability in the financial statements of the Utility Fund. Under terms of the agreement, the City is subject to compliance with certain provisions and covenants. As of June 30, 2022, the City is in compliance with all significant provisions and covenants.

As of June 30, 2022, the following amounts are considered available for the retirement of general long-term debt:

Debt Service Fund	$ 2,523,880

As of June 30, 2022, the principal amount of Utility Revenues bonds is $8,345,276.

2023 Debt Service Requirements - Business Type Activities

	Principal	Interest	Total
Utility Fund Debt Service			
DEQ Revolving Loan Fund *	$ 7,832,219	$ 406,411	$ 8,238,630
LDH Revolving Loan Fund *	48,057	457	48,514
Utility Refunding Bonds	465,000	16,367	481,367
Total Debt Service Requirements	$ 8,345,276	$ 423,235	$ 8,768,511

**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, 2022:

$3,625,000 Utility Revenue Refunding Bonds, Series 2012, bearing interest at 2.34%, payable semi-annually through 2024, improvements to waste water treatment plant and sewer system.	$ 465,000
$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.	7,832,219
$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.	48,057
	$ 8,345,276

The annual requirements to maturity for Utility Revenues bonds as of June 30, 2022 are as follows:

Year Ending June 30,	Principal	Interest	Total
2023	$ 1,048,057	$ 85,735	$ 1,133,792
2024	1,012,000	72,585	1,084,585
2025	785,000	59,710	844,710
2026	792,000	52,252	844,252
2027	800,000	44,728	844,728
2028	807,000	37,128	844,128
2029	815,000	29,462	844,462
2030	823,000	21,719	844,719
2031	830,000	13,901	843,901
2032	633,219	6,016	639,235
	$ 8,345,276	$ 423,235	$ 8,768,511

Legal Debt Margin Calculation as of June 30, 2022

Assessed value	$ 288,985,453	
Debt Limited - 35% of Assessed value		$ 101,144,909
Debt applicable to the limit:		
General obligation	14,675,000	
Less: amount set aside for repayment of general obligation bonds	(2,523,880)	
Total net debt applicable to limit		12,151,120
Legal debt margin		$ 88,993,789

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
2022	101,144,909	(12,151,120)	88,993,789	12.01%
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%
2014	84,598,870	(7,352,867)	77,246,003	8.69%
2013	81,177,785	(8,482,732)	72,695,053	10.45%

Capital Project Funds
2024 Adopted Budget

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 fives 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 2021, the cost was approximately the following:

* $ 1,767 to maintain one acre of park property
* 93 per garbage customer to maintain the sanitation system
* 92 operating cost per vehicle per hour
* 6,784 annually to maintain one mile of street improvements

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

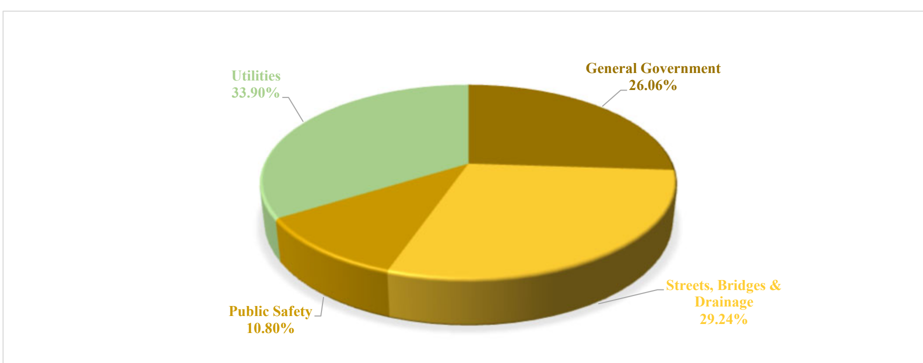
The 2024 Capital Improvements Budget totals $1,111,384 a decrease of $153,556 or 12.14% from the original 2023 budget. The primary reason for the decrease is due to the City pushing to complete open projects or rollover projects from prior years. As reported below, the Adopted 2024 column represents the new projects:

	2023*	Proposed 2024	Amendment A	Adopted 2024	$ Change	% Change
General Government	192,500	194,655	95,000	289,655	97,155	50.47%
Public Works	307,500	325,000	-	325,000	17,500	5.69%
Recreation	100,000	-	-	-	(100,000)	100.00%
Public Safety	200,000	120,000	-	120,000	(80,000)	-40.00%
Utilities	657,440	376,729	-	376,729	(280,711)	-42.70%
Total	1,264,940	1,016,384	95,000	1,111,384	(153,556)	-12.14%
Total Roll Forward Capital	60,740,271	54,563,043	-	54,563,043	(6,177,228)	-10.17%

** Based on originally Adopted 2023 Budget*

The City has a large roll over of capital expenditures from prior years. This includes $11.19M outstanding through federal funding, $6.34M outstanding through bond proceeds for streets and drainage, $3.55M outstanding for Public Safety, $14.33M outstanding for Water & Sewer and the remaining outstanding funded through sales tax. The City's focus in fiscal year 2024 will be getting these outstanding projects through design and into construction.

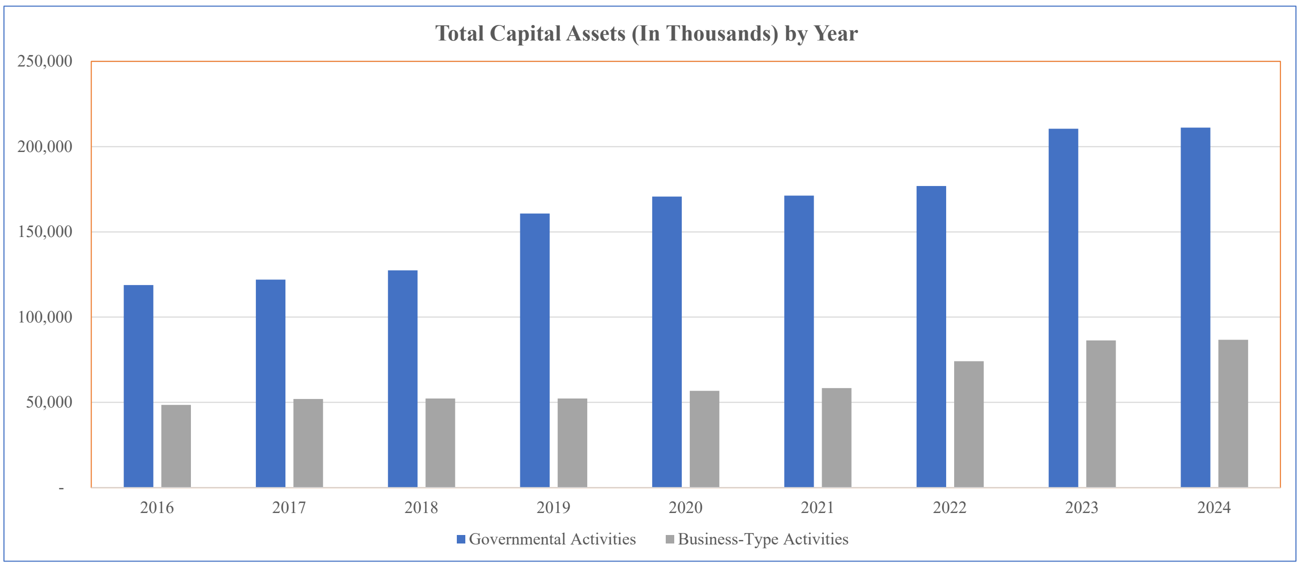
2024 Capital Improvement Projects



The City currently spends 33.90% of it's total capital budget on Utilities, which is a decrease when compared to 2023 at 51.97%. 10.80% is spent on public safety which includes the police department, corrections, training academy and animal control. 29.248% is spent on streets, bridges and drainage. The amount of capital expenditures allocated each year is directly related to available funding. Though drainage and streets repairs are of the utmost importance to our citizens and to their safety, the City is endlessly looking at ways to improve our streets and drainage. The City issued general obligation bonds in 2010 and 2016 in the amount of $27M to better improve streets and drainage.

Sales Tax plays a major role in budgeting new monies for capital improvements. Of course, this tax is related to the condition of our local economy. Our area local economy was impacted by COVID-19 but we are rebounding due to the resilience of our citizens and local businesses. Though the City has seen record high Sales Tax revenues, we are still taking a very conservative approach to our budget process. The City will utilize surpluses at the end of a fiscal year for capital improvements by submitting a supplemental budget to the Council for approval. During 2023, the surplus was $7.60M, which was then allocated out for projects. The largest of these projects during the 2023 Supplemental Budget was dedicated improvements to our City's Parks and Recreation (i.e. community pool enhancements, playground equipment, tennis court upgrades, skate park and pickle ball courts development) and updating/reviewing our code of ordinances. The City also set aside $1M to start design of a new police building. $775K was set aside to increase operating reserves. The City has taken various opportunities to engage our citizens to understand their wants, ideas, features, and locations. The City has taken time to visit several City Mains Streets and venues and is engaging consultants to develop specifications and plans. The City has once again taken a very conservative approach to Sales Tax in the 2024 Budget with the hopes of submitting a supplemental budget for additional capital projects.

Capital Improvement Projects are chosen based on the City's strategic 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 2024 Supplemental	Projection 2025	Projection 2026	Projection 2027	Projection 2028
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
Transportation Master Plan	200,000	-	-	-	-
Stormwater Master Plan	200,000	200,000	-	-	-
Robert Roundabout	300,000	300,000	-	-	-
Spartan Roundabout	200,000	300,000	300,000	-	-
Safe House	212,000	-	-	-	-
DOTD Construction Matches	100,000	150,000	150,000	100,000	-
Westchester Roadway Improvements	100,000	-	-	-	-
Park Place Drainage Improvement	200,000	200,000	200,000	150,000	-
Audubon Ditch Box Culvert	250,000	250,000	-	-	-
Ducksworth Park Improvments	-	150,000	150,000	150,000	-
	$ 1,912,000	$ 1,725,000	$ 935,000	$ 900,000	$ 500,000

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	To be determined
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

Transportation Master Plan

The Transportation Master Plan will develop a study for the City to guide investment in all modes of transportation in the City and within it's planning area for the next 20 years. The City currently does not have a Transportation Master Plan. This plan will improve the City's ability to identify, prioritize, and pursue transportation improvements in the future.

Need for Project	To evaluate and address conditions, safety, and capacity of the road network.
Funding Source	Sales Tax - City Match
Strategic Planning Priority	Transportation and Infrastructure
Future Project Appropriation	$ 200,000
Operating Budget Impact	To be determined
Projected Year of Completion	2024

Stormwater Master Plan

Storm Water Master Plan will establish storm water goals for the City, inventory and analyze the City's storm water infrastructure, evaluate its storm water and related regulations and policies, and make recommendations for investments in storm water improvements, regulatory or policy changes, or other activities or partnerships the City should purse to reach its storm water goals. One component of the plan will be a more geographically focused Repetitive Loss Area Analysis to provide guidance and identify projects to reduce damage from repetitive flooding. About 55% of the City's corporate limits are in a special flood hazard area, the City is susceptible to coastal flooding and storm surge and has nearly 900 repetitive loss properties.

Need for Project	To help the City make informed decisions about how to address storm water and mitigate against flooding and hurricanes.
Funding Source	Sales Tax - City Match
Strategic Planning Priority	1. Transportation and Infrastructure 2. Land Use
Future Project Appropriation	$ 400,000
Operating Budget Impact	To be determined
Projected Year of Completion	2025

Robert Roundabout

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

Need for Project	Due to increased traffic, construction of roundabout will aid the flow of vehicular traffic.
Funding Source	Grant covers 80% of construction. City responsible for right of way acquisition, design and 20% match of construction through Sales Tax.
Strategic Planning Priority	Transportation and Infrastructure
Future Project Appropriation	$ 1,000,000
Operating Budget Impact	To be determined
Projected Year of Completion	2025

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	$ 1,000,000
Operating Budget Impact	To be determined
Projected Year of Completion	2026

Safe House

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

Need for Project	A safe location for essential personnel.
Funding Source	Sales Tax - City Match
Strategic Planning Priority	1. Transportation and Infrastructure 2. Public Health and Safety
Future Project Appropriation	$ 461,328
Operating Budget Impact	To be determined
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
Funding Source	Sales Tax - City Match
Strategic Planning Priority	Transportation and Infrastructure
Future Project Appropriation	$ 500,000
Operating Budget Impact	To be determined
Projected Year of Completion	To be determined

Westchester Roadway Improvements

Remove and replace bad concrete panels along Westchester Street.

Need for Project	To remove and replace bad concrete panels along Westchester Street that were bypassed during the FEMA projects. It's a more appropriate time to complete now then in the past.
Funding Source	Sales Tax - City Match
Strategic Planning Priority	Transportation and Infrastructure
Future Project Appropriation	$ 200,000
Operating Budget Impact	To be determined
Projected Year of Completion	2024

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
Funding Source	Sales Tax - City Match
Strategic Planning Priority	1. Transportation and Infrastructure 2. Public Health and Safety
Future Project Appropriation	$ 500,000
Operating Budget Impact	To be determined
Projected Year of Completion	2027

Audubon Ditch Box Culvert

This project is to enclose an existing ditch in-between Timberlane Dr. Oriole Dr.

Need for Project	Due to limited accessibility to clean and maintain the ditch, this project would enclose the ditch with box culverts to prevent erosion concerns as well as allow the ditch to stay free
Funding Source	Sales Tax - City Match
Strategic Planning Category	Transportation and Infrastructure
Future Project Appropriation	$ 500,000
Operating Budget Impact	To be determined
Projected Year of Completion	2026

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	To be determined
Projected Year of Completion	To be determined

Capital Project Funds
2024 Adopted Budget

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

1. City Capital Project Fund accounts for the City's capital projects including, purchasing, construction and renovation of City's facilities, streets, bridges, drainage and equipment which is funded by proceeds from capital assets and excess revenues from the Slidell Business Campus, General Fund and Sales Tax.

2. Public Works Capital Project Fund accounts the City's capital projects including, purchasing, construction and renovation of City's facilities, streets, bridges, drainage and equipment which is funded by proceeds transferred from the Slidell Business Campus.

3. General Obligation Bond 2016 Capital Project Fund accounts for proceeds from the issuance of 2016 General Obligation bonds for improvements to the City's streets, bridges and drainage.

4. General Obligation Bond 2010 Capital Project Fund accounts for proceeds from the issuance of 2010 General Obligation bonds for improvements to the City's streets, bridges and drainage.

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

	Actual 2021	Actual 2022	Budget 2023	Proposed 2024	Adopted 2024
Capital Expenditures					
Administration	$ -	$ 29,550	$ 494,911	$ -	$ -
Finance	-	-	87,500	-	-
Data Processing	-	4,668	380,002	-	-
Cultural Arts	-	81,200	20,800	-	-
Civil Service	-	-	32,254	-	-
Planning	-	-	145,000	-	-
Permits	-	-	28,000	-	-
Council	-	-	170,000	-	95,000
Engineering	-	64,587	133,196	-	-
Vehicle Maintenance	-	-	155,613	-	-
Streets, Bridges & Drainage	-	449,498	4,255,517	325,000	325,000
General Maintenance	-	23,129	113,871	-	-
Electrical	-	-	28,000	-	-
Recreation	-	124,248	4,167,485	-	-
Undesignated	-	-	1,807,006	194,655	194,655
Police	-	-	3,395	-	-
Airport	-	-	37,000	-	-
Total expenditures	-	776,880	12,059,550	519,655	614,655
Deficiency of revenues over expenditures	-	(776,880)	(12,059,550)	(519,655)	(614,655)
Other financing sources					
Transfer in	-	6,783,698	4,583,086	519,655	614,655
Transfer out	(7,376)	(246,962)	-	-	-
Total other financing sources	(7,376)	6,536,736	4,583,086	519,655	614,655
Net change in fund balance	(7,376)	5,759,856	(7,476,464)	-	-
Fund balance, beginning of year	1,920,228	1,912,852	7,672,708	196,244	196,244
Fund balance, end of year	$ 1,912,852	$ 7,672,708	$ 196,244	$ 196,244	$ 196,244

City Capital Project Fund

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

2024 Project Descriptions

Professional Services - CEAs Council Attendance

Amendment A to Proposed Budget - Moved CEAs that must present to the Council before CEA can be signed and approved.

Council District	City Wide
Funding Source	Sales Tax & General Fund
Project Number	N/A
Project Appropriation	$ 95,000
Engineer/Architect	N/A
Contractor	To be determined
Operating Budget Impact	To be determined
Projected Year of Completion	To be determined

Annual Maintenance - Concrete

Projects generated by Public Ops work order overflows related to concrete streets.

Council District	City Wide
Funding Source	Sales Tax
Project Number	Numerous
Project Appropriation	$ 75,000
Engineer/Architect	N/A
Contractor	Annual contracts will go out for bid to determine contractors
Operating Budget Impact	To be determined
Projected Year of Completion	Continuously

Annual Maintenance - Asphalt

Projects generated by Public Ops work order overflows related to asphalt streets.

Council District	City Wide
Funding Source	Sales Tax
Project Number	Numerous
Project Appropriation	$ 100,000
Engineer/Architect	N/A
Contractor	Annual contracts will go out for bid to determine contractors
Operating Budget Impact	To be determined
Projected Year of Completion	Continuously

Annual Maintenance - Drainage

Projects generated by Public Ops work order overflows related to drainage repairs.

Council District	City Wide
Funding Source	Sales Tax
Project Number	Numerous
Project Appropriation	$ 125,000
Engineer/Architect	N/A
Contractor	Annual contracts will go out for bid to determine contractors
Operating Budget Impact	To be determined
Projected Year of Completion	Continuously

Annual Maintenance - Culverts

Projects generated by Public Ops work order overflows related to drainage repairs.

Council District	City Wide
Funding Source	Sales Tax
Project Number	Numerous
Project Appropriation	$ 25,000
Engineer/Architect	N/A
Contractor	Annual contracts will go out for bid to determine contractors
Operating Budget Impact	To be determined
Projected Year of Completion	Continuously

City of Slidell
2024 Adopted Budget
City Capital Project Fund (continued)

2023 Budget Rollover

Account Description	Org	Obj	Project	2023 Budget	Expended as of 03.09.23	Available as of 03.09.23
Gas & Oil	92002	63029	0024	$ 13,944	$ 13,943	$ 1
27 Water Well East of I-10 new	92002	06614		1,485,681	-	1,485,681
22 Brake Lathe	92002	09601		3,041	-	3,041
Reserves	92002	09602		307,006	-	307,006
Olde Towne Master Plan	92010	62059	0049	70,450	69,010	1,440
Updating Code of Ordinances	92010	62059	0088	322,961	37,406	285,555
Economic Impact Study	92010	62107		25,000	-	25,000
Mobile Enforcement Surveillance	92010	85008	0090	76,500	-	76,500
Professional Services	92020	62059		20,000	-	20,000
Covid 19 Program Mgmt.	92020	62059	0001	30,000	-	30,000
Budget Software	92020	85020	0055	37,500	-	37,500
Professional Services	92050	62059		55,002	13,249	41,753
Citywide Camera Project Phase I	92050	85008	0089	150,000	-	150,000
Computer Equipment	92050	85022		175,000	4,083	170,917
Vehicles	92120	85009		28,000	-	28,000
Professional Services	92130	62059		3,000	-	3,000
Christmas Cottage	92130	85003	0057	5,000	5,182	(182)
Machinery & Equipment	92130	85008		12,800	-	12,800
Building 1 build out	92140	85004	0032	32,254	29,029	3,225
Storm Water Master Plan	92170	62059	0007	95,000	-	95,000
Transportation Master Plan	92170	62059	0008	50,000	-	50,000
Professional Services	92190	62059		70,000	-	70,000
Election Cost	92190	62059	0086	100,000	-	100,000
Machinery & Equipment	92220	85008		85,023	-	85,023
Emergency Fuel Trailer	92220	85008	0058	25,000	-	25,000
Vehicles	92220	85009		45,590	-	45,590
R&M - Drainage	92230	71038		371,710	35,462	336,248
R&M - Streets Concrete	92230	71039		354,321	93,483	260,838
R&M - Asphalt	92230	71040		205,247	119,345	85,902
R&M Ditch Maintenance	92230	71042		200,000	-	200,000
R&M Grass Maintenance	92230	71043		50,000	-	50,000
Westchester Roadway Improvement	92230	85002	0023	87,352	-	87,352
Bayou Pattasat Canal Widening	92230	85002	0031	200,000	-	200,000
Dellwood PumpStation Generator	92230	85004	0091	16,721	-	16,721
Machinery & Equipment	92230	85008		100,276	42,811	57,465
Vehicles	92230	85009		277,000	-	277,000
Recreational Sports Park Asses	92240	62059	0059	77,750	12,250	65,500
John Slidell Gym Upgrades	92240	85002	0033	600,000	297,057	302,943
Tennis Court Upgrades	92240	85002	0034	2,675,794	4,587	2,671,207
Slidell Pool Upgrades	92240	85002	0035	195,124	-	195,124
Skate Park	92240	85002	0064	845,000	15,000	830,000
Pickleball Courts	92240	85002	0065	884,617	13,500	871,117
Heritage Lights - LI	92240	85005	0056	100,000	65,301	34,699
Mill & Overlay Breckenridge Pa	92240	85005	0073	67,000	-	67,000
Machinery & Equipment	92240	85008		37,200	-	37,200
Christmas Lights/Decorations	92240	85008	0087	150,000	-	150,000
Vehicles	92240	85009		35,000	-	35,000
Pressure Wash Auditorium	92250	62059	0072	10,000	9,525	475
Building Improvements	92250	85004		78,871	32,451	46,420
Rufus Viner Ramp	92250	85004	0071	25,000	-	25,000
Professional Services	92270	62059		60,000	35,000	25,000
R&M - Culverts	92270	71041		73,196	980	72,216
Vehicles	92290	85009		28,000	-	28,000
Vehicles	92310	85009		37,000	-	37,000
Professional Services	92550	62059		867,566	452	867,114
Police Evidence Building	92550	85004	0046	3,395	-	3,395
Rue Miramon Park	92550	85026	0107	22,658	$ -	22,658
				$ 12,059,550	**$ 949,108**	**$ 11,110,442**

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

	Actual 2021	Actual 2022	Budget 2023	Proposed 2024	Adopted 2024
Capital Expenditures					
Human Resources	$ -	$ 7,370	$ 23,802	$ -	$ -
Slidell Business Campus	73,150	-	-	-	-
Engineering	30,932	855	1,425	-	-
Streets, Bridges, & Drainage	9,161	126,654	439,734	-	-
General Maintenance	-	76,850	100,000	-	-
Recreation	-	1,635	1,450,782	-	-
Animal Control	87,500	-	-	-	-
Undesignated	-	-	20,966		
Total expenditures	200,743	213,364	2,036,709	-	-
Deficiency of revenues over expenditures	(200,743)	(213,364)	(2,036,709)	-	-
Other financing sources					
Transfer in	-	910,482	80,000	-	-
Transfer out	-	-	(113,832)	-	-
Total other financing sources	-	910,482	(33,832)	-	-
Net change in fund balance	(200,743)	697,118	(2,070,541)	-	-
Fund balance, beginning of year	1,574,891	1,374,148	2,071,266	725	725
Fund balance, end of year	$ 1,374,148	$ 2,071,266	$ 725	$ 725	$ 725

City of Slidell
2024 Adopted Budget
Public Works Capital Project Fund

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

2023 Budget Rollover

Account Description	Org	Obj	Project	2023 Budget	Expended as of 03.09.23	Available as of 03.09.23
Statewide Flood Control	93002	62059	0041	$ 238,951	$ -	$ 238,951
Mold Remediation Court/Council	93002	62059	0077	100,000	4,685	95,315
Transfer to Capital Funds	93002	65109		113,832	-	113,832
14 Human Resource Software	93002	04602		12,922	1,400	11,522
Undesignated	93002	04699		20,966	-	20,966
14 HR Sftwre-Emplyee Self Serv	93002	05606		10,880	-	10,880
CCTV Sewer Lines	93002	05620		64,910	-	64,910
23 Lee Street PS Rehab	93002	06618		93,978	-	93,978
JSP Lights Design Phase	93002	07608		66,879	-	66,879
27 Street Striping	93002	07610		280,846	5,086	275,760
27 SOD-FEMA Infrastructure	93002	08601		1,425	-	1,425
24 Playground Equipment	93002	50601		15,402	-	15,402
St. Tammany Trace Slidell	93002	85002	0040	1,129,550	26,085	1,103,466
				$ 2,150,541	$ 37,256	$ 2,113,285

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

	Actual 2021	Actual 2022	Budget 2023	Proposed 2024	Adopted 2024
Revenues					
Other revenues	$ 6,441	$ 12,028	$ -	$ -	$ -
Total revenues	6,441	12,028	-	-	-
Capital Expenditures					
Streets, Bridges, & Drainage	2,329,494	1,501,162	6,038,502	-	-
Total expenditures	2,329,494	1,501,162	6,038,502	-	-
Deficiency of revenues over expenditures	(2,323,053)	(1,489,134)	(6,038,502)	-	-
Other financing sources					
Transfer in	-	384,043	-	-	-
Total other financing sources	-	384,043	-	-	-
Net change in fund balance	(2,323,053)	(1,105,091)	(6,038,502)	-	-
Fund balance, beginning of year	10,133,587	7,810,534	6,705,443	666,941	666,941
Fund balance, end of year	$ 7,810,534	$ 6,705,443	$ 666,941	$ 666,941	$ 666,941

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.

2023 Budget Rollover

Account Description	Org	Obj	Project	2023 Budget	Expended as of 03.09.23	Available as of 03.09.23
Grafton Dr Panel Replacement	97002	69602		$ 1,496,680	$ 11,305	$ 1,485,375
9th Street	97002	69604		4,827	-	4,827
Louisiana Ave	97002	69606		1,999	-	1,999
Ridgecrest Streets	97002	69608		31,865	-	31,865
Eastwood Drive	97002	69610		458,125	-	458,125
Terrace Avenue	97002	69615		107,566	5,267	102,299
Carey Street	97002	69618		120,422	7,497	112,925
Fremaux Avenue	97002	69619		175,000	-	175,000
Bonfouca Drive	97002	69621		183,370	-	183,370
Match Funding	97002	69624		803,634	44,060	759,575
W-14 Improved Project	97002	69625		512,064	-	512,064
US 11 Spartan Roundabout	97002	85002	0066	612,000	54,465	557,535
Robert Country Club Roundabout	97002	85002	0067	735,000	-	735,000
Park Place Drainage	97002	85002	0092	375,000	-	375,000
Undesignated	97002	85999		420,950	-	420,950
				$ 6,038,502	$ 122,593	$ 5,915,909

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

	Actual 2021	Actual 2022	Budget 2023	Proposed 2024	Adopted 2024
Revenues					
Other revenues	$ 300	$ 635	$ -	$ -	$ -
Total revenues	300	635	-	-	-
Capital Expenditures					
Streets, Bridges, & Drainage	42,771	-	431,271	-	-
Total expenditures	42,771	-	431,271	-	-
Deficiency of revenues over expenditures	(42,471)	635	(431,271)	-	-
Net change in fund balance	(42,471)	635	(431,271)	-	-
Fund balance, beginning of year	473,107	430,636	431,271	-	-
Fund balance, end of year	$ 430,636	$ 431,271	$ -	$ -	$ -

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.

2023 Budget Rollover

Account Description	Org	Obj	Project	2023 Budget	Expended as of 03.09.23	Available as of 03.09.23
Breckenridge Ditch Improvements	96002	69533	-	431,271	-	431,271
				$ 431,271	$ -	$ 431,271

Capital Projects
2024 Adopted Budget

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

1. Sales Tax Fund accounts for rollover projects only. No new capital projects are recorded inside this fund. These projects are funded by sales tax collections.

2. Community Development Block Grant Fund accounts for capital projects funded by federal funds.

3. Grants and Contributions Fund accounts for capital projects funded by federal, state and local funds.

4. American Rescue Fund accounts for capital projects funded by the American Rescue Plan Act of 2021.

5. Public Safety Fund accounts for capital projects funded by sales tax collections for public safety purposes, including police, training academy, corrections and animal control.

6. Slidell Business Campus Fund accounts for capital projects funded by revenues collected from charges for services.

7. Utilities Fund accounts for capital projects funded by revenues collected from charges for services, grants and loans.

8. Airport Fund accounts for capital projects funded by airport revenues.

City of Slidell
2024 Adopted Budget
Sales Tax Fund Capital Projects

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

2023 Budget Rollover

Account Description	Org	Obj	Project	2023 Budget	Expended as of 03.09.23	Available as of 03.09.23
24 Light Poles -Ducksworth Par	20411	01131	-	$ 46,189	$ -	$ 46,189
Demolition of Homes	20412	02150	-	74,599	19,090	55,509
27 Bike Path - Spartan Trace	20414	04147	-	275,199	-	275,199
23 Safe House	20415	05087	-	808,204	-	808,204
17 Cross. Fremaux/Front Match	20415	05127	-	261,826	6,046	255,780
03 Building Litigation	20415	05145	-	114,194	-	114,194
27 Magnolia Bridge Replacement	20416	06114	-	360,020	1,590	358,430
17 Natchez St Improvement	20417	07117	-	161,350	95,238	66,112
Vehicle Replacement	20418	08103	-	2,479	-	2,479
17 Lindberg/Gause Improvements	20418	08105	-	30,710	-	30,710
27 Annual Maint. Asphalt Strts	20418	08112	-	294	-	294
Undesignated	20418	08198	-	54,833	-	54,833
Vehicle Replacement	20419	09105	-	27,668	-	27,668
Equipment Replacement	20419	09106	-	5,919	-	5,919
02 MUNIS Software Analysis/Tra	20419	09108	-	8,350	-	8,350
23 Carports (4)	20419	09113	-	11,717	-	11,717
23 Pressure Washer	20419	09117	-	9,000	9,000	-
23 Protective Storage	20419	09118	-	17,500	8,480	9,020
27 JSP Lights	20419	09128	-	210,307	9,096	201,212
27 Bayou Pattasat Drainage Pla	20419	09129	-	52,200	52,200	-
27 Culvert Program	20419	09132	-	351	-	351
19 Video Voting System	20419	09133	-	27,465	-	27,465
27 City Barn Phase 3	20419	09135	-	150,000	-	150,000
01 Holiday Decorations	20419	09139	-	2,690	2,690	-
01 Office Furniture	20419	09140	-	9,867	5,037	4,830
05 Servers (06)	20419	09143	-	2,371	-	2,371
Reserves	20419	09146	-	582,000	-	582,000
23 Cutter Attachment	20419	09149	-	30,000	-	30,000
23 Tow Boom Lift	20419	09150	-	45,000	-	45,000
25 Fence Dumpster @ Auditorium	20419	09155	-	9,000	-	9,000
25 Flagpoles	20419	09156	-	597	597	-
27 Recreation Field Robert Rd	20419	09157	-	340,000	-	340,000
17 Train Depot ADA Compliance	20420	50105	-	258,047	-	258,047
27 Annual Maint Drainage	20420	50112	-	170	-	170
28 Storage Shed	20420	50113	-	5,762	5,762	0
27 Statewide Flood Control App	20420	50115	-	54,970	-	54,970
24 Land for New Recreation Pk	20420	50118	-	817,463	49,490	767,973
13 Website Design	20420	50123	-	32,000	-	32,000
02 Policies & Procedure Manual	20420	50126	-	20,000	-	20,000
14 ID System	20420	50128	-	5,000	-	5,000
23 Drainage Scada Monitoring	20420	50129	-	26,000	-	26,000
Mun Technology Plan	20421	51103	-	125,364	11,467	113,897
17 Master Plan-City Development	20421	51105	-	19,299	-	19,299
19 Redistricting Consultant	20421	51106	-	7,100	-	7,100
24 Playground Equipment	20421	51111	-	45,551	-	45,551
24 Train	20421	51112	-	30,000	-	30,000
24 Keep Slidell Beautiful	20421	51120	-	93,102	5,459	87,643
50 Munis Upgrade	20421	51122	-	75,000	-	75,000
Train Depot Maintenance	20421	51126	-	41,183	-	41,183
Old Town Lights Upgrade	20421	51130	-	175,000	-	175,000
Duct Cleaning	20421	51135	-	45,000	-	45,000
Boiler Re-tube	20421	51136	-	40,000	-	40,000
Secondary Chiller Pump Motor	20421	51137	-	3,769	-	3,769
Capital Project Program Manage	20421	51138	-	19,437	19,416	21

City of Slidell
2024 Adopted Budget
Sales Tax Fund Capital Projects (continued)

2023 Budget Rollover

Account Description	Org	Obj	Project	2023 Budget	Expended as of 03.09.23	Available as of 03.09.23
Development Regulations Overha	20421	51139	-	$ 5,057	$ 2,025	$ 3,032
Westchester Place Property	20421	51920	-	10,000	-	10,000
Demo Log Cabin	20421	85005	0108	29,500	-	29,500
				$ 5,715,673	$ 302,682	$ 5,412,991

City of Slidell
2024 Adopted Budget
Community Development Block Grant Fund Capital Projects

Community Development Block Grant capital projects are accounted for in the Community Development Block Grant Fund. The City currently has four projects open under this grant, Lee St. and Dellwood drainage pump stations improvements, upgrading equipment in the bathrooms and improvements at Ducksworth Park. These projects were budgeted in prior years and the unspent funding will be rolled into the 2023 fiscal. These projects are 100% grant funded.

2024 Project Descriptions

Lee St. Drainage Pump Station Improvement

This mitigation project will consist of the construction of an array of mechanical bar screens in front of the Lee Street Drainage Pump Statin 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 original grant was awarded at $1,830,379 and an additional $537,898 was awarded and will be added in the 2024 Budget.

Council District	District D
Funding Source	Louisiana Watershed Initiative Program - CDBG
Project Number	0028
Project Appropriation	$ 2,368,277
Engineer/Architect	Meyer Engineers, Ltd
Project Manager	J.V. Burkes & Associates, Inc.
Contractor	To be determined
Operating Budget Impact	To be determined
Projected Year of Completion	2024

Dellwood Drainage Pump Station Improvement

This mitigation project will consist of the construction of an array of mechanical bar screens in front of the Dellwood Street Drainage Pump Statin 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 original grant was awarded at $3,297,878 and an additional $710,714 was awarded and will be added in the 2024 Budget.

Council District	District D
Funding Source	Louisiana Watershed Initiative Program - CDBG
Project Number	0029
Project Appropriation	$ 4,008,592
Engineer/Architect	Meyer Engineers, Ltd
Project Manager	J.V. Burkes & Associates, Inc.
Contractor	To be determined
Operating Budget Impact	To be determined
Projected Year of Completion	2024

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.

Council District	District A
Funding Source	CDBG Funds from grants years: 2020 through 2024 & remaining fund from grant years 2016 through 2019
Project Number	0027
Project Appropriation	563,212
Engineer/Architect	All South Consulting Engineers, LLC
Contractor	To be determined
Operating Budget Impact	To be determined
Projected Year of Completion	2025

2023 Budget Rollover

Account Description	Org	Obj	Project	2023 Budget	Expended as of 03.09.23	Available as of 03.09.23
Lee St Drainage PS Improvement	22002	85002	0028	$ 1,718,977	$ 19,323	$ 1,699,654
Dellwood Drainage PS Improveme	22002	85002	0029	3,116,505	21,662	3,094,843
Install equipment in bathroom	22002	85004	0026	183,427	3,470	179,957
Ducksworth Park Improvements	22002	85005	0027	142,225	-	142,225
				$ 5,161,134	$ 44,455	$ 5,116,679

City of Slidell
2024 Adopted Budget
Grant and Contributions Fund Capital Projects

Grants and Contributions capital projects are accounted for in the Grant and Contributions Fund. The City has multiple projects due to Hurricane Ida. The City has budgeted $1M for fences, pump and lift stations, buildings, playground and park repairs. The City will update the budget as PWs are written and allocated.

2023 Budget Rollover

Account Description	Org	Obj	Project	2023 Budget	Expended as of 03.09.23	Available as of 03.09.23
Hurricane Ida damages	25550	85002	-	$ 1,091,079	$ 34,450	$ 1,056,629
Ducksworth Park Improvements	25240	85005	0027	200,000	-	200,000
St. Tammany Trace Slidell	25240	85002	0040	175,000	-	175,000
				$ 1,466,079	$ 34,450	$ 1,431,629

City of Slidell
2024 Adopted Budget
American Rescue Plan Fund Capital Projects

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

2023 Budget Rollover

Account Description	Org	Obj	Project	2023 Budget	Expended as of 03.09.23	Available as of 03.09.23
Program Management	61002	85002		$ 237,888	-	$ 237,888
Water Meter Replacement	61002	85002	0051	3,300,000	277	3,299,723
Aeration Blowers	61002	85002	0052	969,876	-	969,876
Governmental Software	61002	85020		129,639	46,046	83,593
Police Software	61002	85020	0053	50,000	-	50,000
				$ 4,687,403	$ 46,323	$ 4,641,080

City of Slidell
2024 Adopted Budget
Public Safety Fund Capital Projects

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

2024 Project Description

Vehicles

Due to shortage in vehicles, the Police Department has determined to entered into an agreement with Enterprise Fleet Management, Inc. to acquire vehicles. The department has purchased 5 vehicles through the program.

Council District	N/A
Funding Source	Sales tax
Project Number	To be determined
Project Appropriation	$ 100,000
Engineer/Architect	N/A
Contractor	Enterprise Fleet Management, Inc.
Operating Budget Impact	To be determined
Projected Year of Completion	N/A

2023 Budget Rollover

Account Description	Org	Obj	Project	2023 Budget	Expended as of 03.09.23	Available as of 03.09.23
04 UPS Systems	26003	04915		$ 27,021	$ -	$ 27,021
41 Facility Renovations	26003	06910		34,280	-	34,280
41 Software Accreditation	26003	07920		1,110	-	1,110
41 Police Vehicles	26003	50903		15,693	16,109	(416)
41 Vehicle Repair	26003	50909		22,974	20,868	2,106
41 Vehicle Replacement	26003	51901		174,173	170,573	3,600
41 Technology Plan	26003	51902		303,808	51,388	252,420
41 Radio Communications & Equi	26003	51903		11,304	3,561	7,743
41 Appliances	26003	51905		923	-	923
41 Tasers	26003	51906		777	-	777
41 Special Weapon & Tactics Eq	26003	51913		13,907	4,345	9,562
44 PetPoint Software & Equip	26003	51914		41,500	-	41,500
41 Jail Equipment	26003	51915		1,758	-	1,758
41 Prisoner Materials	26003	51916		5,134	-	5,134
41 Motorcycle Training Equip	26003	51917		1,373	1,373	-
41 Body Cameras	26003	51918		107,487	48,850	58,637
41 Building Improvements	26003	51919		1,851	-	1,851
New Police Building	26003	85002	0078	1,000,000	234	999,766
Pole Barn	26003	85003		12,050	-	12,050
Pole Barn Phase 3	26003	85003	0083	75,000	-	75,000
Building Improvements	26003	85004		127,049	40,959	86,090
Aluminum Canine USPCA Obstacle	26003	85004	0045	30,000	-	30,000
Police Evidence Building	26003	85004	0046	65,004	62,548	2,456
Animal Control Building Improv	26003	85004	0048	10,000	-	10,000
AC Replacement @ AnimalControl	26003	85004	0079	138,000	-	138,000
Replace Roof portable building	26003	85004	0084	20,000	-	20,000
Armory Improvements	26003	85004	0085	10,000	-	10,000
Furniture	26003	85007		16,550	10,355	6,195
Machinery & Equipment	26003	85008		7,400	-	7,400
SWAT Equipment	26003	85008	0043	52,000	-	52,000
Canine Narcotics Dog	26003	85008	0044	9,760	9,760	-
Dive Equipment	26003	85008	0047	3,358	-	3,358
Handheld FLIR	26003	85008	0080	17,000	-	17,000
Drones	26003	85008	0081	60,000	-	60,000
911 Radio Console	26003	85008	0082	120,000	-	120,000
Vehicles	26003	85009		630,228	175,633	454,595
Enterprise Vehicles	26003	85009	0109	-	7,607	(7,607)
Crime Scene Equipment	26003	85010		9,005	-	9,005
Tasers	26003	85011		96,805	19,568	77,237
Ammunition	26003	85012		76,213	29,763	46,450
Communications Equipment	26003	85013		3,500	-	3,500
Honor Guard Equipment	26003	85014		3,966	-	3,966

City of Slidell
2024 Adopted Budget
Public Safety Fund Capital Projects

2023 Budget Rollover

Account Description	Org	Obj	Project	2023 Budget	Expended as of 03.09.23	Available as of 03.09.23
Firearms	26003	85019		$ 20,600	$ -	20,600
Lexipol - Software	26003	85020	0054	18,000	18,000	-
Jail Equipment	26003	85021		20,000	-	20,000
Computer Equipment	26003	85022		75,000	-	75,000
Radios	26003	85024		50,000	-	50,000
Undesignated	26003	85999		700,000	-	700,000
				$ 4,241,561	$ 691,494	$ 3,550,067

City of Slidell
2024 Adopted Budget
Slidell Business Campus Fund Capital Projects

Slidell Business Campus capital projects are accounted for in the Slidell Business Campus Fund. No new capital projects have been allocated for 2024 fiscal year while completed projects will be rolled into undesignated to be used at a further date.

2023 Budget Rollover

Account Description	Org	Obj	Project	2023 Budget	Expended as of 03.09.23	Available as of 03.09.23
Undesignated	27003	03100		$ 94,599	$ -	$ 94,599
DI Training Center Renovation	27003	50503		4,971	-	4,971
HVAC Software Upgrade	27003	85020	0069	42,000	20,132	21,868
				$ 141,570	$ 20,132	$ 121,438

City of Slidell
2024 Adopted Budget
Utilities Fund Capital Projects

Utility capital projects are accounted for in the Utility Fund. The capital projects in this fund are associated with Utilities administration/billing department, wastewater treatment, wastewater collection, and water maintenance. The major source of revenues come from the collection of fees for water and sewer services.

2024 Project Description

Water Annual Maintenance

Projects generated by Public Operations work order overflows related to water repairs.

Council District	City Wide
Funding Source	Utility
Project Number	Numerous
Project Appropriation	$ 150,000
Engineer/Architect	N/A
Contractor	Annual contracts will go out for bid to determine contractors
Operating Budget Impact	To be determined
Projected Year of Completion	Continuous

Sewer Annual Maintenance

Projects generated by Public Operations work order overflows related to sewer repairs.

Council District	City Wide
Funding Source	Utility
Project Number	Numerous
Project Appropriation	$ 150,000
Engineer/Architect	N/A
Contractor	Annual contracts will go out for bid to determine contractors
Operating Budget Impact	To be determined
Projected Year of Completion	Continuous

Vehicles

The City has signed an agreement with Enterprise Fleet Management, Inc. to lease/purchase vehicles.

Council District	N/A
Funding Source	Utility
Project Number	To be determined
Project Appropriation	$ 76,729
Engineer/Architect	N/A
Contractor	Enterprise Fleet Management, Inc.
Operating Budget Impact	To be determined
Projected Year of Completion	N/A

2023 Budget Rollover

Account Description	Org	Obj	Project	2023 Budget	Expended as of 03.09.23	Available as of 03.09.23
35 I & I Rehab	30003	02306	-	$ 4,018	$ -	$ 4,018
35 CCTV Sewer Lines	30003	03229	-	153,716	-	153,716
35 FY 15 I/I Project	30003	05220	-	12,263	1,027	11,236
35 Sewer Pump Station Rehab	30003	05221	-	4,062	3,345	717
Water Transmission DHS18	30003	69064	-	750,000	306,905	443,095
37 Extension Kensign to Tangle	30003	06414	-	335,485	169,941	165,544
35 LS #408 St Joseph	30003	07205	-	16,544	-	16,544
37 NS Blvd Wtr Extension	30003	07410	-	365,102	10,274	354,828
37 Town Center/Voter Wtr Ext	30003	07412	-	200,000	-	200,000
37 Eagle/Howze Wtr Extension	30003	07413	-	553,636	1,497	552,139
37 Meters & Boxes	30003	07416	-	2,600	(14,001)	16,601
35 PS 508 Heritage Park	30003	08209	-	378,000	-	378,000
34 WWTP Imp - Design	30003	08321	-	614,288	114,793	499,496
37 Water Line Exten Fremaux	30003	08419	-	300,000	-	300,000
37 Water System Design	30003	08426	-	254,801	107,508	147,293
35 Backup Generator LS501	30003	09215	-	3,741	-	3,741
35/37 Metal Building @ Pub Ops	30003	09222	-	375,000	1,609	373,391
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	-	669,197	-	669,197
35 LS Fencing	30003	50202	-	13,731	-	13,731

City of Slidell
2024 Adopted Budget
Utilities Fund Capital Projects

2023 Budget Rollover

Account Description	Org	Obj	Project	2023 Budget	Expended as of 03.09.23	Available as of 03.09.23
35 Sewer Ext East I-10	30003	50204	-	$ 431,219	$ 3,100	$ 428,119
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	-	1,196,060	51,000	1,145,060
34/35/37 SCADA System	30003	50305	-	94,409	93,853	557
37 Water Ext East I-10	30003	50401	-	431,219	3,100	428,119
37 Meters and Boxes	30003	50404	-	136,643	-	136,643
37 Fire Hydrant Flushers	30003	50405	-	12,362	11,128	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
Public Ops Building	30003	85002	0015	100,000	-	100,000
Water Meter Replacement	30003	85002	0042	266,070	105,732	160,338
Water Meter Replacement ARP	30003	85002	0051	310,000	-	310,000
Protective Shed	30003	85003	0013	26,000	-	26,000
Lift Station Generators	30003	85004	0012	133,473	-	133,473
Security System/cctv/wells	30003	85004	0014	100,000	-	100,000
Aeration Tanks & Clarifiers	30003	85004	0061	70,000	4,662	65,338
Sandblast & paint diesel tank	30003	85004	0094	29,300	-	29,300
Recondition Belt Filer Press	30003	85004	0099	281,091	-	281,091
CCTV Push Camera	30003	85004	0100	15,000	14,741	259
550 & 250 storage tanks	30003	85004	0101	30,000	-	30,000
Concrete Water Tank Coating	30003	85004	0102	104,400	-	104,400
Gas Tank Coating	30003	85004	0103	27,000	-	27,000
Building Coating	30003	85004	0104	113,700	-	113,700
Machinery & Equipment	30003	85008	-	481,061	43,904	437,157
Aeration Diffusers	30003	85008	0093	46,870	-	46,870
Chlorine Pump	30003	85008	0095	7,000	7,000	-
Clarifier Drivers	30003	85008	0096	26,100	-	26,100
Filtrate Pump	30003	85008	0097	29,500	29,500	-
Lab Steam Dishwasher	30003	85008	0098	11,500	10,572	928
Bypass Pump	30003	85008	0105	15,926	-	15,926
Vehicles	30003	85009	-	759,000	28,951	730,049
I & I Rehab	30003	85015	-	547,700	-	547,700
Water Annual Maintenance	30003	85016	-	184,448	71,201	113,247
Sewer Annual Maintenance	30003	85017	-	984,432	358,240	626,192
Sewer Bypass Retrofit	30003	85018	-	46,775	-	46,775
Generator	30003	85023	-	103,639	-	103,639
Safety Light Bars	30003	85025	-	21,905	-	21,905
Undesignated	30003	85999	-	63,656	-	63,656
UNO FY 19 Lindberg	30003	80021	-	34,160	33,062	1,098
UNO FY17 Anna LS 60%	30003	80719	-	140	-	140
WWTP DEQ18	30052	69051	-	985,180	518,615	466,565
Lift Station DEQ18	30052	69052	-	2,872,605	1,088,395	1,784,210
Water Transmission DHS18	30054	69064	-	1,033,471	1,033,471	-
				$ 18,545,439	$ 4,213,126	$ 14,332,313

City of Slidell
2024 Adopted Budget
Airport Fund Capital Projects

Airport capital projects are accounted for in the Airport Fund. No new capital projects have been allocated for fiscal year 2024. 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.

2023 Budget Rollover

Account Description	Org	Obj	Project	2023 Budget	Expended as of 03.09.23	Available as of 03.09.23
Survey Work	31319	08901	-	$ 4,482	$ -	$ 4,482
31 Aviation Fuel System	31319	09906	-	207,357	90,227	117,131
31 Undesignated	31319	51912	-	7,332	-	7,332
Airport Master Plan Study	31319	05825	-	4,000	-	4,000
North Apron 90/10	31319	80120	-	192,168	-	192,168
Obstructions Ph2	31319	80617	-	62,358	1,532	60,826
				$ 477,697	$ 91,758	$ 385,939

Proprietary Funds
2024 Adopted Budget

Proprietary Funds
2024 Adopted Budget

Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private business enterprise – where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or where the governing body has decided that periodic determination of revenues earned, expenses incurred and /or net income is appropriate for capital maintenance, public policy, management control, accountability or other purposes. The following are the City's Enterprise Funds:

1. The Utility Fund accounts for the operations of the water and sewerage systems and the solid waste disposal system. The following departments are included in the Utility Fund:

    - Utilities Administration/ Billing department
    - Wastewater Treatment
    - Wastewater Collection
    - Water Maintenance

2. The Airport Fund accounts for operations of the Slidell Municipal Airport.

Internal Service Funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies, or to other governments, on a cost-reimbursement basis. The following is the City's Internal Service Fund:

1. Self-Insurance fund accounts for monies accumulated to provide automobile, general liability and workers' compensation activities for which the City is self-insured.

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

	Actual 2021	Actual 2022	Budget 2023	Proposed 2024	Adopted 2024
Revenues					
Ad valorem taxes	$ 2,433,337	$ 2,445,860	$ 2,395,000	$ 2,450,000	$ 2,450,000
Intergovernmental revenues	19,006	12,429	-	-	-
Charges for services	10,738,291	10,805,870	11,257,800	11,634,000	11,634,000
Other revenues	162,000	63,772	2,500	2,500	2,500
Total revenues	13,352,634	13,327,931	13,655,300	14,086,500	14,086,500
Expenditures					
Utilities administration	3,261,153	4,088,938	4,906,997	5,377,624	5,377,624
Wastewater treatment	1,431,005	1,414,825	1,760,357	1,849,984	1,849,984
Wastewater collection	717,197	837,401	1,424,861	1,479,578	1,479,578
Water maintenance	1,580,657	1,612,749	2,500,167	2,317,702	2,317,702
Capital outlay (depreciation)	2,503,138	2,457,739	20,965,598	376,729	376,729
Other	236,253	503,817	-	-	-
Debt service	-	-	1,305,132	1,450,000	1,450,000
Total expenditures	9,729,403	10,915,469	32,863,112	12,851,617	12,851,617
Excess (deficiency) of revenues over expenditures	3,623,231	2,412,462	(19,207,812)	1,234,883	1,234,883
Other financing sources (uses)					
Transfer in	173,235	37,205	31,225	31,225	31,225
Transfer out	(792,000)	(1,213,759)	(1,531,571)	(1,266,108)	(1,266,108)
Total other financing sources (uses)	(618,765)	(1,176,554)	(1,500,346)	(1,234,883)	(1,234,883)
Net change in fund balance	3,004,466	1,235,908	(20,708,158)	-	-
Fund balance, beginning of year	59,790,544	62,795,010	64,030,918	43,322,760	43,322,760
Fund balance, end of year	$ 62,795,010	$ 64,030,918	$ 43,322,760	$ 43,322,760	$ 43,322,760

Department Description:

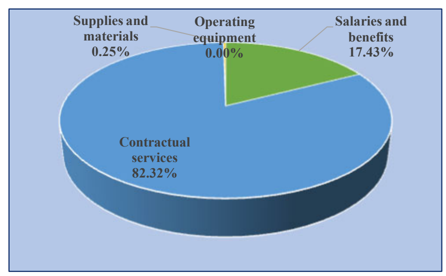
The Utility administration provides continuous guidance, support, and counsel to the water production and wastewater collection teams so as to maximize overall efficiency and ensure uniform observance of general administrative guidelines.

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 2022	Estimated 2023	Target 2024
Strategic Planning: Well-Managed Government				
To increase the efficiency of the utility billing by implementing real time bill pay	Percentage completed	*New measurement*	5%	100%
Maintain low-cost collections	Cost of curbside collections per month	12.26	12.87	13.52
Promote the City's customer focused approach	Overall customer satisfaction	*New measurement*	*New measurement*	>85%
To establish and maintain accounts:				
	Number of water accounts	11,359	11,500	11,500
	New meter connections	1,005	500	500
	Old meter change out	45	1,000	1,000
	Daily average consumption of water	2.8	2.9	2.9
	Number of sewer accounts	10,946	11,150	11,300
	Daily average consumption of treated wastewater	3.87	4.5	4.5

Expenditure Summary:	Actual 2021	Actual 2022	Budget 2023	Proposed 2024	Adopted 2024
Salaries and benefits	$ 688,188	$ 733,672	$ 907,596	$ 937,111	$ 937,111
Contractual services	2,569,442	3,352,582	3,985,901	4,427,013	4,427,013
Supplies and materials	3,523	2,684	13,500	13,500	13,500
Operating equipment	-	-	-	-	-
Repairs & maintenance	-	-	-	-	-
Total Expenditures	$ 3,261,153	$ 4,088,938	$ 4,906,997	$ 5,377,624	$ 5,377,624

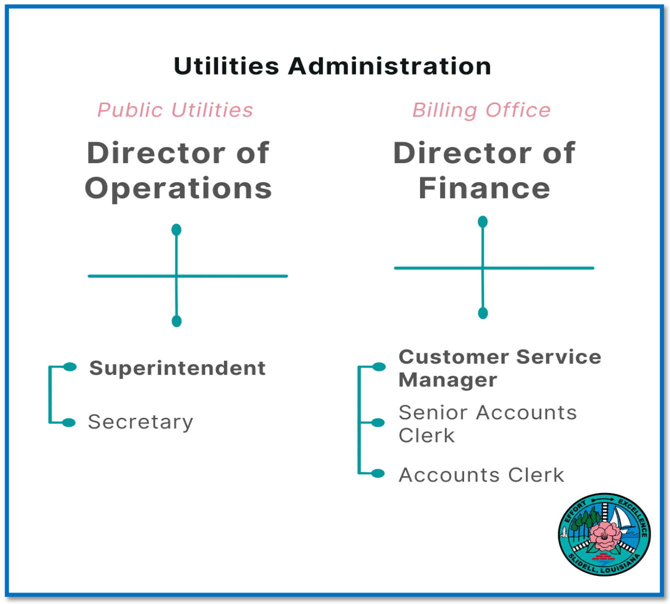


Budget Highlights:

The proposed 2024 budget includes a cost of living adjustment at 2%. In addition to the COLA, all employees grade 7 and up will receive one step or 1.5% while employees below grade 6 will receive two steps or 3.0%. It should be noted the City's retirement contribution remains at 29.50%. Contractual services increased by $441,112 or 11.07% primarily due to a 42.5% budgeted increase to property insurance and an increase to garbage collections. The average garbage count has increased by 41 accounts while CPI was assessed at 5% to the cost per can. This has resulted in an increase of $155,000 or an annually cost of $2,755,000. No other significant variances noted.

Personnel Summary:	Actual 2021	Actual 2022	Budgeted 2023	Proposed 2024	Adopted 2024	Grade	Min	Mid	Max
Classified									
Superintendent	1	1	1	1	1	21	64,953	82,424	104,595
Utility Billing and Revenue Manager	1	1	1	1	1	14	46,161	58,577	74,334
Utility Lead	-	-	1	1	1	11	39,875	50,601	64,212
Senior Accounts Clerk	-	1	1	1	1	9	36,168	45,897	58,242
Accounts Clerk II	3	1	1	1	1	5	29,756	37,759	47,916
Secretary	1	1	1	1	1	5	29,756	37,759	47,916
Accounts Clerk I	-	1	1	1	1	2	25,704	32,618	41,392
Total	6	6	7	7	7				

Utility Administration Organizational Chart:



City of Slidell
2024 Adopted Budget
Utilities Fund - Wastewater Treatment

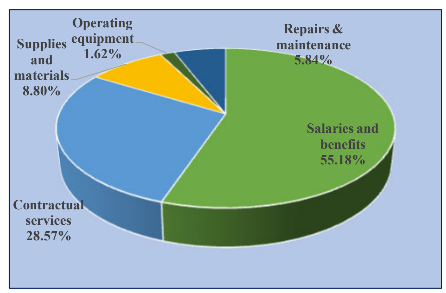
Department Description:

The mission is to provide high-quality wastewater treatment services to the public health of the citizens of Slidell and the environment, to meet and/or exceed regulatory compliance, and apply sound attention to the future infrastructure needs of the City of Slidell. It is the daily goal of the Wastewater Treatment Division to be a responsive, creative, and flexible team involved with, and achieving excellence for our community in a positive working environment.

Performance Measure Highlights

Objective	Measures	Actual 2022	Estimated 2023	Target 2024
Strategic Planning: Well-Managed Government				
Promote customer safety by preventing untreated or improperly treated sewerage being discharged into the environment	Percentage of applicable requirements met for LDEQ	100% Compliance	100% Compliance	100% Compliance
To obtain and maintain appropriate certifcates	Number of certificates	42	42	45
Strategic Planning: Transportation and Infrastructure				
Improvements to wastewater treatment plant:				
Construct New Headworks	Percentage completed	70%	95%	100%
Piping to New Headworks	Percentage completed	80%	100%	100%
Bypass Piping from Headworks	Percentage completed	80%	100%	100%
Discharge Piping from Headworks	Percentage completed	80%	100%	100%
Replace Sludge Building Roof	Percentage completed	30%	100%	70%
Replace Sulfur Dioxide Building Roof	Percentage completed	30%	100%	100%
Rehab Primary Clarifier 1 and 2	Percentage completed	0%	60%	100%
Replace Digester 1 and 2 Cover	Percentage completed	60%	100%	100%
Replace Digester 2 Mixing System	Percentage completed	20%	100%	100%
Replace Digester 2 Boiler	Percentage completed	0%	100%	100%
Rehab Primary Sludge Pump Station	Percentage completed	20%	100%	100%
Demolish Old Headworks	Percentage completed	0%	100%	100%
Demolish Primary Junction Box	Percentage completed	0%	100%	100%
Install Non-Potable Water Tank	Percentage completed	70%	100%	100%
Primary Clarifier 1 & 2 Cleaning	Percentage completed	0%	100%	100%
Secondary Clarifier 1 & 2 Cleaning	Percentage completed	20%	80%	100%
Replace Rubber Seals for Secondary Clarifier 2	Percentage completed	0%	100%	100%
Install RAS Mag Meters	Percentage completed	0%	100%	100%
Rebuild Two Influent Pumps	Percentage completed	0%	100%	100%
Rebuild Bar Screen at Equalization Tank	Percentage completed	0%	100%	100%
Replace Primary Sludge Mag Meter 1	Percentage completed	0%	100%	100%

Expenditure Summary:	Actual 2021	Actual 2022	Budget 2023	Proposed 2024	Adopted 2024
Salaries and benefits	$ 855,989	$ 766,841	$ 1,012,557	$ 1,020,759	$ 1,020,759
Contractual services	394,984	424,546	482,300	528,500	528,500
Supplies and materials	94,107	119,307	138,500	162,725	162,725
Operating equipment	14,775	25,187	29,000	30,000	30,000
Repairs & maintenance	71,150	78,944	98,000	108,000	108,000
Total Expenditures	$ 1,431,005	$ 1,414,825	$ 1,760,357	$ 1,849,984	$ 1,849,984

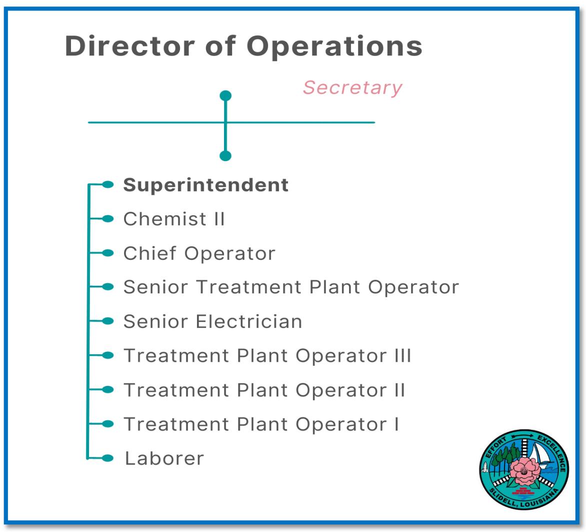


Budget Highlights:

The proposed 2024 budget includes a cost of living adjustment at 2%. In addition to the COLA, all employees grade 7 and up will receive one step or 1.5% while employees below grade 6 will receive two steps or 3.0%. It should be noted the City's retirement contribution remains at 29.50%. Contractual services increase by $46,200 or 9.58% due to an increase in budgeted utilities. Supplies and materials increased by $24,225 or 17.49% due to an increase in the cost of supplies. The City projected an increase of $15,000 for chemicals, $4,000 for spare parts and $5,000 for testing for the next fiscal year. Repairs and maintenance increased by $10,000 or 10.20% due to aging equipment.

Personnel Summary:	**Actual 2021**	**Actual 2022**	**Budgeted 2023**	**Proposed 2024**	**Adopted 2024**	**Grade**	**Min**	**Mid**	**Max**
Classified									
Superintendent	1	1	1	1	1	21	64,953	82,424	104,595
Chief Operator	1	1	1	1	1	17	53,437	67,810	86,051
Chemist II	1	1	1	1	1	14	46,161	58,577	74,334
Senior Treatment Plant Operator	4	3	5	4	4	9	36,168	45,897	58,242
Senior Electrician	-	-	1	1	1	11	39,875	50,601	64,212
Treatment Plant Operator III	-	-	1	-	-	8	34,446	43,711	55,469
Treatment Plant Operator II	-	-	-	-	-	5	29,756	37,759	47,916
Treatment Plant Operator I	-	-	-	2	2	2	25,704	32,618	41,392
Secretary	1	1	1	1	1	5	29,756	37,759	47,916
Laborer	1	1	1	1	1	1	24,480	31,065	39,421
Total	9	8	12	12	12				

Wastewater Treatment Organizational Chart:



City of Slidell
2024 Adopted Budget
Utilities Fund - Wastewater Collection

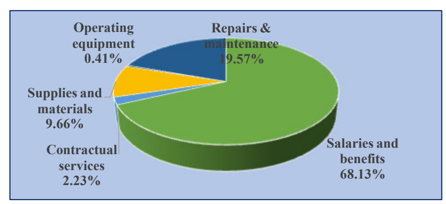
Department Description:

The Department of Utilities Sewer division has the primary responsibility for meeting & maintaining the requirements of our citizens/customers, LDEQ, and EPA. To respond promptly to the request of any wastewater issues. To financially conserve expenses, maintain 105 Lift Stations, certified operators' recertification, maintain security, provide wastewater services that meet or exceed regulatory requirements, maintain and inspect 2,664 manholes, 166 miles of sewer lines, and approximately 12,000 customer connections.

Performance Measure Highlights

Objective	Measures	Actual 2022	Estimated 2023	Target 2024
Strategic Planning: Well-Managed Government				
Promote customer safety through the delivery of clean water	Percentage of applicable requirements met for the Safe Drinking Water Act	100% Compliance	100% Compliance	100% Compliance
To obtain and maintain appropriate certifcates	Number of certificates	24	24	30
Strategic Planning: Transportation and Infrastructure				
Improvements to the capacity and quality of Wastewater Infrastructure:				
Rehabilitation of lift station fencing	Percentage completed	75%	95%	100%
Lift Station pump upgrades	Percentage completed	30%	40%	100%
SCADA upgrade to existing SCADA at sewer lift stations	Percentage completed	85%	100%	100%
SCADA install to all sewer lift stations	Percentage completed	85%	100%	100%
Improve lift station lighting & security	Percentage completed	35%	40%	100%
Improve sewer manholes	Percentage completed	35%	40%	100%
Rehabilitate lift station structures	Percentage completed	20%	40%	95%
Rehabilitate/Replace sewer lines for bypass	Percentage completed	40%	50%	75%
Improvements to wastewater lines	Percentage completed	20%	30%	55%

Expenditure Summary:	Actual 2021	Actual 2022	Budget 2023	Proposed 2024	Adopted 2024
Salaries and benefits	$ 513,789	$ 572,934	$ 972,361	$ 1,008,078	$ 1,008,078
Contractual services	32,899	6,867	33,000	33,000	33,000
Supplies and materials	57,551	105,206	128,000	143,000	143,000
Operating equipment	346	1,060	6,000	6,000	6,000
Repairs & maintenance	112,612	151,334	285,500	289,500	289,500
Total Expenditures	$ 717,197	$ 837,401	$ 1,424,861	$ 1,479,578	$ 1,479,578

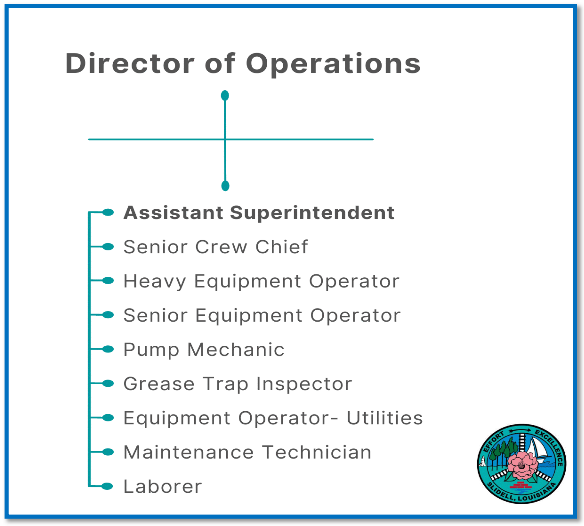


Budget Highlights:

The proposed 2024 budget includes a cost of living adjustment at 2%. In addition to the COLA, all employees grade 7 and up will receive one step or 1.5% while employees below grade 6 will receive two steps or 3.0%. It should be noted the City's retirement contribution remains at 29.50%. Supplies and materials increased by $15,000 or 11.72% due to an overall 3.00% increase to supplies and materials and an increase in gas prices. No other significant variances noted.

Personnel Summary:	Actual 2021	Actual 2022	Budgeted 2023	Proposed 2024	Adopted 2024	Grade	Min	Mid	Max
Classified									
Assistant Superintendent	1	1	1	1	1	19	58,914	74,761	94,871
Senior Crew Chief	1	1	1	1	1	15	48,469	61,506	78,050
Heavy Equipment Operator	1	1	1	1	1	10	37,977	48,192	61,155
Senior Equipment Operator	2	1	3	3	3	9	36,168	45,897	58,242
Pump Mechanic	1	1	1	1	1	6	31,243	39,647	50,312
Equipment Operator - Utilities	1	-	2	2	2	6	31,243	39,647	50,312
Grease Trap Inspector	-	-	-	-	-	5	29,756	37,759	47,916
Light Equipment Operator	-	1	1	1	1	4	28,339	35,961	45,634
Maintenance Technician	2	-	3	3	3	2	25,704	32,618	41,392
Laborer	-	-	1	1	1	1	24,480	31,065	39,421
Total	9	6	14	14	14				

Wastewater Collection Organizational Chart:



Utilities Fund - Water Maintenance

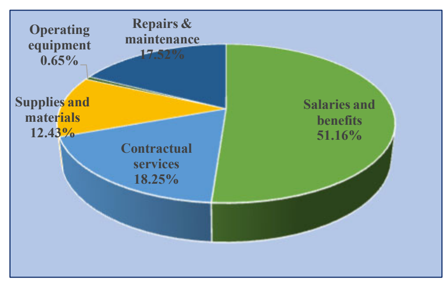
Department Description:

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 2022	Estimated 2023	Target 2024
Strategic Planning: Well-Managed Government				
Promote customer safety through the delivery of clean water	Percentage of applicable requirements met for the Safe Drinking Water Act	100% Compliance	100% Compliance	100% Compliance
To obtain and maintain appropriate certifcates	Number of certificates	58	43	60
Strategic Planning: Transportation and Infrastructure				
Improvements to the capacity and quality of Water Infrastructure:				
SCADA upgrade to all water wells	Percentage completed	35%	50%	100%
Maintenance/Upgrade buildings on water wells	Percentage completed	40%	40%	100%
Maintenance to fire hydrants	Percentage completed	35%	40%	100%
Rehabilitation of water well site & security fencing	Percentage completed	25%	30%	100%
Improve water well security lighting	Percentage completed	15%	20%	100%
Improve/add flushing locations & continue AWWA Program	Percentage completed	25%	30%	100%
Rehabilitate water well tank, towers & structures	Percentage completed	25%	30%	100%
Loop water lines to eliminate dead ends	Percentage completed	15%	20%	100%
Maintenance done on water meters & boxes	Percentage completed	40%	50%	100%
Improve/Update meter reading system	Percentage completed	20%	60%	100%
Change out registers due to weak batteries	Percentage completed	15%	30%	100%
Replace any goose necks found in system	Percentage completed	10%	20%	100%
Water valves exercised, maintained, and located	Percentage completed	25%	30%	100%
Water lines located and GIS updated	Percentage completed	25%	30%	100%

Expenditure Summary:	Actual 2021	Actual 2022	Budget 2023	Proposed 2024	Adopted 2024
Salaries and benefits	$ 830,605	$ 677,231	$ 1,107,817	$ 1,185,702	$ 1,185,702
Contractual services	391,672	326,569	337,350	423,000	423,000
Supplies and materials	234,378	267,192	265,000	288,000	288,000
Operating equipment	11,137	9,542	15,000	15,000	15,000
Repairs & maintenance	112,865	332,215	775,000	406,000	406,000
Total Expenditures	$ 1,580,657	$ 1,612,749	$ 2,500,167	$ 2,317,702	$ 2,317,702

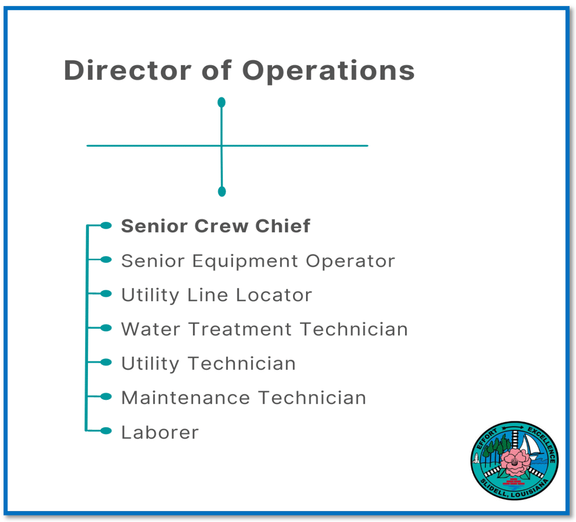


Budget Highlights:

The proposed 2024 budget includes a cost of living adjustment at 2%. In addition to the COLA, all employees grade 7 and up will receive one step or 1.5% while employees below grade 6 will receive two steps or 3.0%. It should be noted the City's retirement contribution remains at 29.50%. Contractual services increased by $85,650 or 25.39% due to an increase in utilities. Supplies and materials increased by $23,000 or 8.68% primarily due to the increase cost of supplies. The City projected an increase of $15,000 to supplies and materials, $5,000 increase to gas, and $3,000 increase for chemicals. Repairs & maintenance cost decreased by $369,000 due to in fiscal year 2023 the City budgeted $400,000 to repair damaged fences and roofing due to Hurricane Ida. The City believes some of theses repairs will carry over into fiscal year 2024.

Personnel Summary:	Actual 2021	Actual 2022	Budgeted 2023	Proposed 2024	Adopted 2024	Grade	Min	Mid	Max
Classified									
Senior Crew Chief	2	2	2	2	2	15	48,469	61,506	78,050
Senior Equipment Operator	1	1	2	2	2	9	36,168	45,897	58,242
Utility Line Locator	-	-	-	-	-	9	36,168	45,897	58,242
Cross Connection Control Specialist	-	1	1	1	1	9	36,168	45,897	58,242
Utility Technician	3	2	3	3	3	7	32,806	41,630	52,828
Water Treatment Technician	2	2	2	2	2	5	29,756	37,759	47,916
Maintenance Technician	3	2	5	5	5	2	25,704	32,618	41,392
Laborer	-	-	-	-	-	1	24,480	31,065	39,421
Total	11	10	15	15	15				

Wastewater Maintenance Organizational Chart:



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

	Actual 2021	Actual 2022	Budget 2023	Proposed 2024	Adopted 2024
Revenues					
Intergovernmental revenues	$ 69,854	$ 15,693	$ 66,479	$ -	$ -
Charges for services	807,895	1,232,492	904,800	1,220,450	1,220,450
Other revenues	15,236	446,131	-	-	-
Total revenues	892,985	1,694,316	971,279	1,220,450	1,220,450
Expenditures					
Salaries and benefits	236,669	258,849	278,760	287,793	287,793
Contractual services	53,419	122,750	121,802	159,580	159,580
Supplies and materials	385,150	787,332	476,849	768,000	768,000
Operating equipment	3,724	67,348	49,987	8,100	8,100
Repairs & maintenance	30,085	51,611	47,050	44,000	44,000
Capital outlay (depreciation)	538,150	485,386	592,975	-	-
Total expenditures	1,247,197	1,773,276	1,567,423	1,267,473	1,267,473
Deficiency of revenues over expenditures	(354,212)	(78,960)	(596,144)	(47,023)	(47,023)
Other financing sources (uses)					
Transfer in	628,025	68,527	-	47,023	47,023
Total other financing sources (uses)	628,025	68,527	-	47,023	47,023
Net change in fund balance	273,813	(10,433)	(596,144)	-	-
Fund balance, beginning of year	3,802,822	4,076,635	4,066,202	3,470,058	3,470,058
Fund balance, end of year	$ 4,076,635	$ 4,066,202	$ 3,470,058	$ 3,470,058	$ 3,470,058

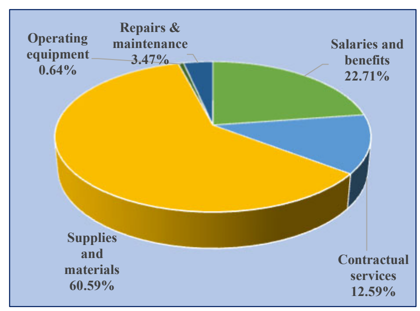
Department Description:

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 2022	Estimated 2023	Target 2024
Strategic Planning: Public Health and Safety				
Upgrade Lighting to LED (NAVAIDS)	Percentage completed	25%	50%	50%
Strategic Planning: Transporation and Infrastructure				
Obstruction Mitigation Runway 18 Approach Phase II (Land Acquisition)	Percentage completed	40%	60%	100%
Runway 18 Approach Obstruction Mitigation (Wetlands)	Percentage completed	90%	90%	90%
Aviation Fuel System Rehabilitation Phase 2 - Construction (Jet Tank)	Percentage completed	20%	80%	100%
Signage for Terminal Building - Terminal side & Parking Lot side	Percentage completed	0%	0%	100%
Aviation Fuel System Rehabilitation Phase 2 - Construction (Jet Tank)	Percentage completed	0%	80%	100%
Aviation Fuel System Rehabilitation - Avgas Tank, removal UST, pad at fuel farm	Percentage completed	0%	0%	50%
Taxi lane Widening & Overlay	Percentage completed	25%	50%	50%
Taxi lane Pavement Reconstruction	Percentage completed	25%	50%	50%
Fence line spraying	Percentage completed	0%	0%	10%
Camera System to include: Terminal Building, Airport Grounds, Main Gate (all inclusive)	Percentage completed	10%	90%	100%
Edge Runway & Taxiway to prevent damages	Percentage completed	0%	0%	100%
Signage for Terminal Building - Terminal side & Parking Lot side	Percentage completed	0%	0%	100%

Expenditure Summary:	Actual 2021	Actual 2022	Budget 2023	Proposed 2024	Adopted 2024
Salaries and benefits	$ 236,669	$ 258,849	$ 278,760	$ 287,793	$ 287,793
Contractual services	53,419	122,750	121,802	159,580	159,580
Supplies and materials	385,150	787,332	476,849	768,000	768,000
Operating equipment	3,724	67,348	49,987	8,100	8,100
Repairs & maintenance	30,085	51,611	47,050	44,000	44,000
Total Expenditures	$ 709,047	$ 1,287,890	$ 974,448	$ 1,267,473	$ 1,267,473

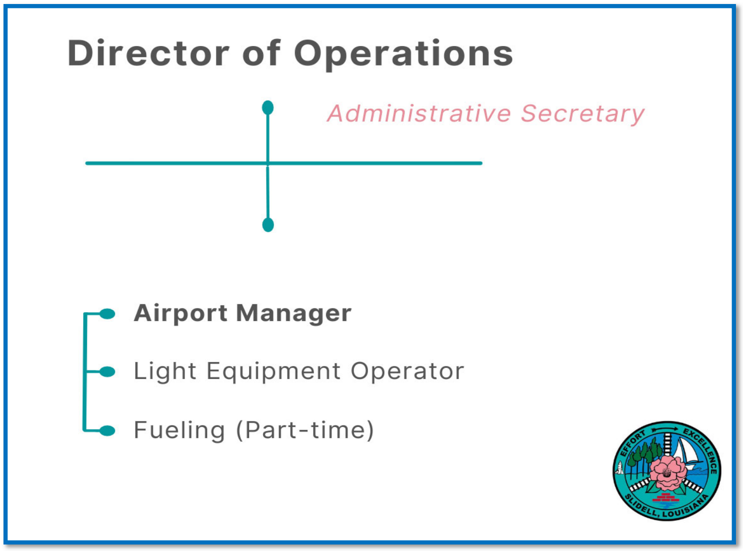


Budget Highlights:

The proposed 2024 budget includes a cost of living adjustment at 2%. In addition to the COLA, all employees grade 7 and up will receive one step or 1.5% while employees below grade 6 will receive two steps or 3.0%. Salaries and benefits increased by $9,033 or 3.24%. It should be noted the City's retirement contribution remains at 29.50%. Contractual services increased by $37,778 or 31.02% due to the increase the 42.5% increase in property insurance. Supplies and materials increased by $291,151 or 61.06% primarily due to an increase in fuel compared to prior year. Jet Fuel is budgeted at $550,000 and Avgas is budgeted at $200,000 in the current year. No other significant variances noted.

Personnel Summary:	Actual 2021	Actual 2022	Budget 2023	Proposed 2024	Adopted 2024	Grade	Min	Mid	Max
Unclassified									
Airport Manager	1	1	1	1	1	81	43,987	52,784	61,582
Classified									
Administrative Secretary	1	1	1	1	1	9	36,168	45,897	58,242
Light Equipment Operator	1	1	1	1	1	4	28,339	35,961	45,634
Part-time									
Light Equipment Operator	1	1	1	1	1	4	28,339	35,961	45,634
Total	4	4	4	4	4				

Airport Organizational Chart:



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

	Actual 2021	Actual 2022	Budget 2023	Proposed 2024	Adopted 2024
Revenues					
Charges for services	$ -	$ 1,225,683	$ 1,250,003	$ 1,290,900	$ 1,290,900
Other revenues	-	13,205	250,000	275,000	275,000
Total revenues	-	1,238,888	1,500,003	1,565,900	1,565,900
Expenditures					
Salaries and benefits	-	475,376	643,683	644,732	644,732
Contractual services	-	1,830,945	1,401,466	1,449,850	1,449,850
Supplies and materials	-	3,471	8,100	6,500	6,500
Repairs & maintenance	-	-	2,000	-	-
Total expenditures	-	2,309,792	2,055,249	2,101,082	2,101,082
Deficiency of revenues over expenditures	-	(1,070,904)	(555,246)	(535,182)	(535,182)
Other financing sources					
Transfer in	-	3,248,263	555,246	535,182	535,182
Total other financing sources	-	3,248,263	555,246	535,182	535,182
Net change in fund balance	-	2,177,359	-	-	-
Fund balance, beginning of year	-	-	2,177,359	2,177,359	2,177,359
Fund balance, end of year	$ -	$ 2,177,359	$ 2,177,359	$ 2,177,359	$ 2,177,359

City of Slidell
2024 Adopted Budget
Self Insurance Fund - Risk Management

Department Description:

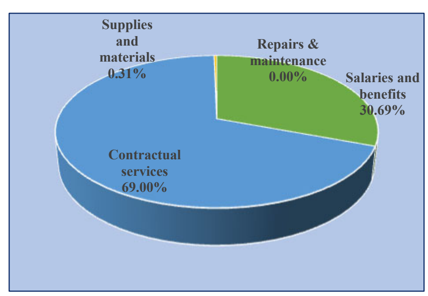
The mission of the Risk Management Department is to identify, reduce, transfer, and assume risk exposures for the City of Slidell governmental entity. Our current structure involves retaining risk through Self Insurance, participating in risk through various deductible and Self-Insured Retention policies, and transferring risk through various legal agreements and with insurance carriers. Our coverages are broad in scope and cover most insurable exposures as previously stated. Risk Management is also responsible for Group Benefits for our over 400 plus current and retired employees. This encompasses all benefits including future medical benefits for our retired employees. This program is administered through an outside administrator and the catastrophic risk is transferred to insurance carriers. Most of the program is self-funded which requires City of Slidell to accrue these liabilities on its balance sheet.

A proactive Loss and Safety philosophy helps to reduce mitigate and prevent losses to the City. Our aggressive management of claims also compliments the safety philosophy, which balances out our risk profile and department goals.

Performance Measure Highlights

Objective	Measures	Actual 2022	Estimated 2023	Target 2024
Strategic Planning: Public Health and Safety				
Provide Health Insurance and Group Benefits to all employees and their family members:				
	Number of current employees with family group insurance	99	100	105
	Number of current employees with single group insurance	117	131	145
	Number of retired employees with family group insurance	43	42	44
	Number of retired employees with single group insurance	0.27	32	35
	Number of retirees/dependents on Humana Medicare Advantage	152	160	168
	Number of Long-Term Disability Claims	1	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	23	34	45
	Number of General Liability claims processed	19	24	29
	Number of Automobile Liability claims processed	8	10	12
	Total dollar amount of Workers' Compensation payments (Millions), net reinsurance reimbursements	0.331	0.584	0.850
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)	1.656	1.814	2.000
	Total dollar amount of medical claims paid (Millions), net reinsurance reimbursements	2.267	2.839	3.549
	Number of catastrophic sick leave claims	0	1	1
	Number of life insurance claims paid	7	10	12

Expenditure Summary:	Actual 2021 *	Actual 2022	Budget 2023	Proposed 2024	Adopted 2024
Salaries and benefits	$ 590,488	$ 475,376	$ 643,683	$ 644,732	$ 644,732
Contractual services	9,024	1,830,945	1,401,466	1,449,850	1,449,850
Supplies and materials	3,210	3,471	8,100	6,500	6,500
Operating equipment	-	-	-	-	-
Repairs & maintenance	-	-	2,000	-	-
Total Expenditures	$ 602,722	$ 2,309,792	$ 2,055,249	$ 2,101,082	$ 2,101,082



**Fiscal year 2021 was recorded in the general fund and placed here for comparison only.*

Budget Highlights:
The proposed 2024 budget includes a cost of living adjustment at 2%. In addition to the COLA, all employees grade 7 and up will receive one step or 1.5% while employees below grade 6 will receive two steps or 3.0%. Salaries and benefits increased by $1,049 or 0.16% due to a change in personnel. Salaries and benefits include vacation payout, retirement conversion cost, and retiree health insurance. It should be noted the City's retirement contribution remains at 29.50%. Contractual services increased by $214,814 or 18.10% due to a projected increase in workers compensation policy and additional funding set aside for claims payable. The City has set aside $952,750 to pay claims in 2024 and $225,000 to pay outside attorney fees.

Special Notes

The City is exposed to various risks of loss related to General liability, Auto liability, Cyber Liability, Aircraft Liability, and Workers' Compensation, Property and Group Health Benefits. Various suits and claims arising from personal injury and property damage, some for substantial amounts, are pending against the City, its insurers and others. In accordance with Statement of Financial Accounting Standards No. 5, the City's Internal Service Fund has provided for, in its financial statements, estimated losses from the aforementioned pending suits and claims based on the estimated ultimate cost of settling the claims, considering the effects of inflation, recent claim settlement trends and other social and economic factors, including the effects of specific incremental claim adjustment expenses, salvage and subrogation. The City believes the ultimate settlement costs will not materially exceed the amounts provided for the claims.

Under the City's limited risk management program, premiums are paid into the Internal Service Funds by all participating funds and are available to pay claims, claim reserves and administrative costs of the program. The total charge by the Internal Service Funds to the other funds is based on an actuarial method and adjusted over a reasonable period of time so that Internal Service Fund revenues and expenses are approximately equal.

Liabilities are reported when it is probable that a loss has occurred, and the amount of the loss can be reasonably estimated. Liabilities include an amount for claims that have been incurred but not reported (IBNRs). The liability for claims and judgments is reported in the Internal Service Funds.

Insurance coverage for the various loss risks related to general liability, auto liability, workers' compensation, property, group health, and various other liabilities is provided as described below:

General Liability – For the period July 1, 2022 to July 1, 2023, the City is self- insured for the first $250,000 of each claim relating to general liability, with claims in excess thereof covered up to $2,500,000 per claim with a $10,000,000 aggregate. The City pays general liability claims in excess of $2,500,000.

Automobile Liability -- For the period July 1, 2022 to July 1, 2023, the auto liability self-insured retention is $250,000, with claims in excess

Workers' Compensation – For the period January 1, 2023 to January 1, 2024, the City is self-insured for the first $600,000 per occurrence and $600,000 each employee for disease and $750,000 per occurrence for Police employees. For liability in excess of $750,000 for police; and all others $600,000, the City is covered under an insurance contract under the workers' compensation policy, employer's liability insurance limits are $1,000,000.

Property Insurance – For the period July 1, 2022 to July 1, 2023, the City is self-insured for the first $50,000 of each claim relating to Fire & Extended Perils (excludes Wind/Hail -per schedule). The City is self-insured for the first $ 50,000 of each claim relating to Fire & Extended perils for Generating Plant (excludes Wind/Hail). The City has a 5% of the total insurable value of each "Unit of Insurance" at each building involved in the loss for the peril of "Named Storm"; minimum of $100,000 deductible any one occurrence for claims relating to Wind/Hail (All scheduled property). The City is covered under insurance contracts for the excess liability up to $55,000,000. Any claims in excess of $55,000,000 are to be paid by the City.

Standalone Terrorism & Sabotage Insurance – For the period of July 1, 2022 to July 1, 2023, the City has scheduled limits for City-owned buildings. There is a $10,000 deductible.

Boiler & Machinery Insurance – For the period July 1, 2022 to July 1, 2023, 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, 2022 to July 1, 2023, the City is self-insured for the first $1,000 per occurrence for basic, flood, and earth movement and 2% wind/hail with limits of the scheduled items. This policy covers machinery and equipment, fine arts, communication equipment, electronic data processing systems, miscellaneous equipment, and blanket leased equipment.

Special Floater-Inland Marine Coverage – For the period July 1, 2022 to July 1, 2023, the City is self-insured for $5,000 all perils except wind, $10,000 all wind except named storms, and $75,000 named storm deductible for win damages for radio tower and equipment. The Total Insurable Value is $697,206.

Marina Liability -- For the period of July 1, 2022, to July 1, 2023, the City has a limit of $1,000,000 for each occurrence. There is a $2,500 deductible.

Crime Insurance -- For the period of July 1, 2022, to July 1, 2023, the City has limits of $500,000 for each claim of Employee Dishonesty and Forgery/Alteration, $200,000 for Computer Fraud and Funds Transfer Fraud, and $25,000 for 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, 2022, to July 1, 2023, the City has a limit of $250,000 for each claim for Dependent System Failure Coverage and Cyber Extortion Coverage. There is a $25,000 limit for Cyber Crimes Coverage. There is a $50,000 SIR for System Failure Coverage and Cyber Extortion Coverage.

Drone-Aircraft Liability – For the period of August 24, 2022 to August 24 2023, the City has limits of $1,000,000 per occurrence. There is a 5% deductible for physical damage to the drone.

Airport Liability – For the period of July 1, 2022 to July 1, 2023, 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.

Group Medical Reinsurance – For the period of July 1, 2022, to July 1, 2023, the City has an $80,000 SIR on each covered individual on the City's Self-Insured Medical Insurance. There is one individual with a $250,000 SIR. The City has a 12/15 Stop Loss Contract.

Personnel Summary:	**Actual 2021**	**Actual 2022**	**Budget 2023**	**Proposed 2024**	**Adopted 2024**	**Grade**	**Min**	**Mid**	**Max**
Classified									
Risk Insurance Manager	1	1	1	1	1	18	56,109	71,201	90,353
Risk Mgmt. Specialist	1	1	1	1	1	14	46,161	58,577	74,334
Total	2	2	2	2	2				

Risk Management Organizational Chart:

Supplemental Schedules
2024 Adopted Budget

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

Steps	Grade 1 *General Clerk*	Grade 2 *Accounting Clerk I* *Warehouse Specialist*	Grade 3 *Permit Technician*	Grade 4 *Legal Clerk*	Grade 5 *Accounting Clerk II* *Code Enforcement Officer* *Grease Trap Inspector* *Human Resources Assistant* *Secretary*
1	$ 24,480.00	$ 25,704.00	$ 26,989.20	$ 28,338.66	$ 29,755.59
2	24,847.20	26,089.56	27,394.04	28,763.74	30,201.93
3	25,219.91	26,480.90	27,804.95	29,195.20	30,654.96
4	25,598.21	26,878.12	28,222.02	29,633.12	31,114.78
5	25,982.18	27,281.29	28,645.35	30,077.62	31,581.50
6	26,371.91	27,690.51	29,075.03	30,528.79	32,055.22
7	26,767.49	28,105.87	29,511.16	30,986.72	32,536.05
8	27,169.00	28,527.45	29,953.83	31,451.52	33,024.09
9	27,576.54	28,955.37	30,403.13	31,923.29	33,519.45
10	27,990.19	29,389.70	30,859.18	32,402.14	34,022.25
11	28,410.04	29,830.54	31,322.07	32,888.17	34,532.58
12	28,836.19	30,278.00	31,791.90	33,381.49	35,050.57
13	29,268.73	30,732.17	32,268.78	33,882.22	35,576.33
14	29,707.76	31,193.15	32,752.81	34,390.45	36,109.97
15	30,153.38	31,661.05	33,244.10	34,906.31	36,651.62
16	30,605.68	32,135.97	33,742.76	35,429.90	37,201.40
17	31,064.77	32,618.00	34,248.90	35,961.35	37,759.42
18	31,530.74	33,107.27	34,762.64	36,500.77	38,325.81
19	32,003.70	33,603.88	35,284.08	37,048.28	38,900.70
20	32,483.75	34,107.94	35,813.34	37,604.01	39,484.21
21	32,971.01	34,619.56	36,350.54	38,168.07	40,076.47
22	33,465.58	35,138.85	36,895.80	38,740.59	40,677.62
23	33,967.56	35,665.94	37,449.23	39,321.70	41,287.78
24	34,477.07	36,200.93	38,010.97	39,911.52	41,907.10
25	34,994.23	36,743.94	38,581.14	40,510.19	42,535.70
26	35,519.14	37,295.10	39,159.85	41,117.85	43,173.74
27	36,051.93	37,854.53	39,747.25	41,734.61	43,821.35
28	36,592.71	38,422.34	40,343.46	42,360.63	44,478.67
29	37,141.60	38,998.68	40,948.61	42,996.04	45,145.85
30	37,698.72	39,583.66	41,562.84	43,640.98	45,823.03
31	38,264.20	40,177.41	42,186.28	44,295.60	46,510.38
32	38,838.17	40,780.08	42,819.08	44,960.03	47,208.03
33	39,420.74	41,391.78	43,461.37	45,634.43	47,916.16

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

Steps	Grade 6 *None*	Grade 7 *Accounting Clerk III*	Grade 8 *Buyer* *Inspector I* *Sr. Permits Coordinator*	Grade 9 *Administrative Secretary* *Sr. Accounts Clerk*	Grade 10 *Accountant I* *Eng. Field Representative* *GIS Analyst* *Planner I*
1	$ 31,243.37	$ 32,805.54	$ 34,445.82	$ 36,168.11	$ 37,976.51
2	31,712.02	33,297.62	34,962.51	36,710.63	38,546.16
3	32,187.70	33,797.09	35,486.94	37,261.29	39,124.35
4	32,670.52	34,304.05	36,019.25	37,820.21	39,711.22
5	33,160.58	34,818.61	36,559.54	38,387.51	40,306.89
6	33,657.99	35,340.88	37,107.93	38,963.33	40,911.49
7	34,162.86	35,871.00	37,664.55	39,547.78	41,525.16
8	34,675.30	36,409.06	38,229.52	40,140.99	42,148.04
9	35,195.43	36,955.20	38,802.96	40,743.11	42,780.26
10	35,723.36	37,509.53	39,385.00	41,354.25	43,421.97
11	36,259.21	38,072.17	39,975.78	41,974.57	44,073.30
12	36,803.10	38,643.25	40,575.42	42,604.19	44,734.40
13	37,355.14	39,222.90	41,184.05	43,243.25	45,405.41
14	37,915.47	39,811.24	41,801.81	43,891.90	46,086.49
15	38,484.20	40,408.41	42,428.83	44,550.28	46,777.79
16	39,061.47	41,014.54	43,065.27	45,218.53	47,479.46
17	39,647.39	41,629.76	43,711.25	45,896.81	48,191.65
18	40,242.10	42,254.20	44,366.91	46,585.26	48,914.52
19	40,845.73	42,888.02	45,032.42	47,284.04	49,648.24
20	41,458.42	43,531.34	45,707.90	47,993.30	50,392.96
21	42,080.29	44,184.31	46,393.52	48,713.20	51,148.86
22	42,711.50	44,847.07	47,089.43	49,443.90	51,916.09
23	43,352.17	45,519.78	47,795.77	50,185.56	52,694.83
24	44,002.45	46,202.57	48,512.70	50,938.34	53,485.26
25	44,662.49	46,895.61	49,240.39	51,702.41	54,287.53
26	45,332.43	47,599.05	49,979.00	52,477.95	55,101.85
27	46,012.41	48,313.03	50,728.69	53,265.12	55,928.38
28	46,702.60	49,037.73	51,489.62	54,064.10	56,767.30
29	47,403.14	49,773.29	52,261.96	54,875.06	57,618.81
30	48,114.19	50,519.89	53,045.89	55,698.18	58,483.09
31	48,835.90	51,277.69	53,841.58	56,533.66	59,360.34
32	49,568.44	52,046.86	54,649.20	57,381.66	60,250.74
33	50,311.96	52,827.56	55,468.94	58,242.39	61,154.51

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

Steps	Grade 11 *Accountant II* *Senior Buyer* *Utility Lead*	Grade 12 *Legal Secretary* *Senior Accountant I*	Grade 13 *Inspector II* *Legal Assistant* *Planner II*	Grade 14 *Engineer I* *Engineer Inspector* *Inspector III* *Mk & Events Coordinator* *Risk Mgmt. Specialist* *Utility Billing & Revenue Manager*	Grade 15 *Human Resources Manager*
1	$ 39,875.34	$ 41,869.11	$ 43,962.56	$ 46,160.69	$ 48,468.73
2	40,473.47	42,497.14	44,622.00	46,853.10	49,195.76
3	41,080.57	43,134.60	45,291.33	47,555.90	49,933.69
4	41,696.78	43,781.62	45,970.70	48,269.24	50,682.70
5	42,322.23	44,438.34	46,660.26	48,993.27	51,442.94
6	42,957.07	45,104.92	47,360.17	49,728.17	52,214.58
7	43,601.42	45,781.49	48,070.57	50,474.10	52,997.80
8	44,255.44	46,468.22	48,791.63	51,231.21	53,792.77
9	44,919.28	47,165.24	49,523.50	51,999.68	54,599.66
10	45,593.06	47,872.72	50,266.35	52,779.67	55,418.65
11	46,276.96	48,590.81	51,020.35	53,571.37	56,249.93
12	46,971.11	49,319.67	51,785.65	54,374.94	57,093.68
13	47,675.68	50,059.47	52,562.44	55,190.56	57,950.09
14	48,390.82	50,810.36	53,350.88	56,018.42	58,819.34
15	49,116.68	51,572.51	54,151.14	56,858.70	59,701.63
16	49,853.43	52,346.10	54,963.41	57,711.58	60,597.15
17	50,601.23	53,131.29	55,787.86	58,577.25	61,506.11
18	51,360.25	53,928.26	56,624.67	59,455.91	62,428.70
19	52,130.65	54,737.19	57,474.04	60,347.75	63,365.13
20	52,912.61	55,558.24	58,336.16	61,252.96	64,315.61
21	53,706.30	56,391.62	59,211.20	62,171.76	65,280.35
22	54,511.90	57,237.49	60,099.37	63,104.33	66,259.55
23	55,329.57	58,096.05	61,000.86	64,050.90	67,253.44
24	56,159.52	58,967.49	61,915.87	65,011.66	68,262.25
25	57,001.91	59,852.01	62,844.61	65,986.84	69,286.18
26	57,856.94	60,749.79	63,787.28	66,976.64	70,325.47
27	58,724.79	61,661.03	64,744.09	67,981.29	71,380.35
28	59,605.67	62,585.95	65,715.25	69,001.01	72,451.06
29	60,499.75	63,524.74	66,700.98	70,036.02	73,537.83
30	61,407.25	64,477.61	67,701.49	71,086.56	74,640.89
31	62,328.36	65,444.77	68,717.01	72,152.86	75,760.51
32	63,263.28	66,426.45	69,747.77	73,235.16	76,896.91
33	64,212.23	67,422.84	70,793.98	74,333.68	78,050.37

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

Steps	Grade 16 *Grant Administrator*	Grade 17 *Engineer II* *Senior Accountant II*	Grade 18 *Purchasing Agent* *Risk Insurance Manger*	Grade 19 *Assistant Director of KSB* *Assistant Director of Recreation* *Internal Auditor*	Grade 20 *CBO/CFM* *Civil Service Director* *Planner III*
1	$ 50,892.16	$ 53,436.77	$ 56,108.61	$ 58,914.04	$ 61,859.74
2	51,655.54	54,238.32	56,950.24	59,797.75	62,787.64
3	52,430.38	55,051.90	57,804.49	60,694.71	63,729.45
4	53,216.83	55,877.67	58,671.56	61,605.13	64,685.39
5	54,015.09	56,715.84	59,551.63	62,529.21	65,655.67
6	54,825.31	57,566.58	60,444.91	63,467.15	66,640.51
7	55,647.69	58,430.08	61,351.58	64,419.16	67,640.12
8	56,482.41	59,306.53	62,271.85	65,385.44	68,654.72
9	57,329.64	60,196.13	63,205.93	66,366.23	69,684.54
10	58,189.59	61,099.07	64,154.02	67,361.72	70,729.81
11	59,062.43	62,015.55	65,116.33	68,372.15	71,790.75
12	59,948.37	62,945.79	66,093.08	69,397.73	72,867.62
13	60,847.59	63,889.97	67,084.47	70,438.69	73,960.63
14	61,760.31	64,848.32	68,090.74	71,495.27	75,070.04
15	62,686.71	65,821.05	69,112.10	72,567.70	76,196.09
16	63,627.01	66,808.36	70,148.78	73,656.22	77,339.03
17	64,581.42	67,810.49	71,201.01	74,761.06	78,499.12
18	65,550.14	68,827.65	72,269.03	75,882.48	79,676.60
19	66,533.39	69,860.06	73,353.06	77,020.71	80,871.75
20	67,531.39	70,907.96	74,453.36	78,176.03	82,084.83
21	68,544.36	71,971.58	75,570.16	79,348.67	83,316.10
22	69,572.53	73,051.15	76,703.71	80,538.90	84,565.84
23	70,616.12	74,146.92	77,854.27	81,746.98	85,834.33
24	71,675.36	75,259.13	79,022.08	82,973.18	87,121.85
25	72,750.49	76,388.01	80,207.41	84,217.78	88,428.67
26	73,841.75	77,533.83	81,410.52	85,481.05	89,755.10
27	74,949.37	78,696.84	82,631.68	86,763.26	91,101.43
28	76,073.61	79,877.29	83,871.16	88,064.71	92,467.95
29	77,214.72	81,075.45	85,129.23	89,385.68	93,854.97
30	78,372.94	82,291.58	86,406.16	90,726.47	95,262.80
31	79,548.53	83,525.96	87,702.26	92,087.37	96,691.74
32	80,741.76	84,778.85	89,017.79	93,468.68	98,142.11
33	81,952.89	86,050.53	90,353.06	94,870.71	99,614.25

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

Steps	Grade 21 *None*	Grade 22 *Engineer III*	Grade 23 *Computer Systems Manager*	Grade 24 *Assistant Director of Finance*	Grade 25 *None*
1	$ 64,952.73	$ 68,200.36	$ 71,610.38	$ 75,190.90	$ 78,950.45
2	65,927.02	69,223.37	72,684.54	76,318.77	80,134.70
3	66,915.92	70,261.72	73,774.81	77,463.55	81,336.72
4	67,919.66	71,315.65	74,881.43	78,625.50	82,556.77
5	68,938.46	72,385.38	76,004.65	79,804.88	83,795.13
6	69,972.53	73,471.16	77,144.72	81,001.96	85,052.05
7	71,022.12	74,573.23	78,301.89	82,216.98	86,327.83
8	72,087.45	75,691.83	79,476.42	83,450.24	87,622.75
9	73,168.77	76,827.20	80,668.56	84,701.99	88,937.09
10	74,266.30	77,979.61	81,878.59	85,972.52	90,271.15
11	75,380.29	79,149.31	83,106.77	87,262.11	91,625.22
12	76,511.00	80,336.55	84,353.37	88,571.04	92,999.59
13	77,658.66	81,541.59	85,618.67	89,899.61	94,394.59
14	78,823.54	82,764.72	86,902.95	91,248.10	95,810.51
15	80,005.89	84,006.19	88,206.50	92,616.82	97,247.67
16	81,205.98	85,266.28	89,529.60	94,006.08	98,706.38
17	82,424.07	86,545.28	90,872.54	95,416.17	100,186.98
18	83,660.43	87,843.46	92,235.63	96,847.41	101,689.78
19	84,915.34	89,161.11	93,619.16	98,300.12	103,215.13
20	86,189.07	90,498.52	95,023.45	99,774.62	104,763.35
21	87,481.91	91,856.00	96,448.80	101,271.24	106,334.80
22	88,794.14	93,233.84	97,895.53	102,790.31	107,929.83
23	90,126.05	94,632.35	99,363.97	104,332.17	109,548.77
24	91,477.94	96,051.83	100,854.43	105,897.15	111,192.01
25	92,850.11	97,492.61	102,367.24	107,485.61	112,859.89
26	94,242.86	98,955.00	103,902.75	109,097.89	114,552.78
27	95,656.50	100,439.33	105,461.29	110,734.36	116,271.08
28	97,091.35	101,945.92	107,043.21	112,395.37	118,015.14
29	98,547.72	103,475.11	108,648.86	114,081.30	119,785.37
30	100,025.94	105,027.23	110,278.59	115,792.52	121,582.15
31	101,526.32	106,602.64	111,932.77	117,529.41	123,405.88
32	103,049.22	108,201.68	113,611.76	119,292.35	125,256.97
33	104,594.96	109,824.71	115,315.94	121,081.74	127,135.82

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

Steps	Grade 26 *None*	Grade 27 *Assistant Director of Engineering*	Grade 28 *None*	Grade 29 *None*	Grade 30 *None*
1	$ 82,897.97	$ 87,042.87	$ 91,395.01	$ 95,964.76	$ 100,763.00
2	84,141.44	88,348.51	92,765.94	97,404.23	102,274.44
3	85,403.56	89,673.74	94,157.42	98,865.30	103,808.56
4	86,684.61	91,018.84	95,569.79	100,348.28	105,365.69
5	87,984.88	92,384.13	97,003.33	101,853.50	106,946.17
6	89,304.66	93,769.89	98,458.38	103,381.30	108,550.37
7	90,644.23	95,176.44	99,935.26	104,932.02	110,178.62
8	92,003.89	96,604.08	101,434.29	106,506.00	111,831.30
9	93,383.95	98,053.14	102,955.80	108,103.59	113,508.77
10	94,784.71	99,523.94	104,500.14	109,725.15	115,211.40
11	96,206.48	101,016.80	106,067.64	111,371.02	116,939.57
12	97,649.57	102,532.05	107,658.66	113,041.59	118,693.67
13	99,114.32	104,070.03	109,273.54	114,737.21	120,474.07
14	100,601.03	105,631.08	110,912.64	116,458.27	122,281.18
15	102,110.05	107,215.55	112,576.33	118,205.14	124,115.40
16	103,641.70	108,823.78	114,264.97	119,978.22	125,977.13
17	105,196.32	110,456.14	115,978.95	121,777.90	127,866.79
18	106,774.27	112,112.98	117,718.63	123,604.56	129,784.79
19	108,375.88	113,794.68	119,484.41	125,458.63	131,731.56
20	110,001.52	115,501.60	121,276.68	127,340.51	133,707.54
21	111,651.54	117,234.12	123,095.83	129,250.62	135,713.15
22	113,326.32	118,992.63	124,942.27	131,189.38	137,748.85
23	115,026.21	120,777.52	126,816.40	133,157.22	139,815.08
24	116,751.61	122,589.19	128,718.65	135,154.58	141,912.31
25	118,502.88	124,428.02	130,649.42	137,181.90	144,040.99
26	120,280.42	126,294.44	132,609.17	139,239.62	146,201.61
27	122,084.63	128,188.86	134,598.30	141,328.22	148,394.63
28	123,915.90	130,111.69	136,617.28	143,448.14	150,620.55
29	125,774.64	132,063.37	138,666.54	145,599.86	152,879.86
30	127,661.26	134,044.32	140,746.54	147,783.86	155,173.06
31	129,576.18	136,054.98	142,857.73	150,000.62	157,500.65
32	131,519.82	138,095.81	145,000.60	152,250.63	159,863.16
33	133,492.62	140,167.25	147,175.61	154,534.39	162,261.11

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

Steps	Grade 31 *None*
1	$ 105,801.15
2	107,388.17
3	108,998.99
4	110,633.97
5	112,293.48
6	113,977.89
7	115,687.55
8	117,422.87
9	119,184.21
10	120,971.97
11	122,786.55
12	124,628.35
13	126,497.78
14	128,395.24
15	130,321.17
16	132,275.99
17	134,260.13
18	136,274.03
19	138,318.14
20	140,392.91
21	142,498.81
22	144,636.29
23	146,805.83
24	149,007.92
25	151,243.04
26	153,511.69
27	155,814.36
28	158,151.58
29	160,523.85
30	162,931.71
31	165,375.68
32	167,856.32
33	170,374.16

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

Steps	Grade 1 *Laborer* *Operator in Training*	Grade 2 *Maintenance Technician* *Treatment Plant Operator I*	Grade 3 *Vehicle Mechanic*	Grade 4 *Electrician* *Lt Duty Equipment Operator*	Grade 5 *Treatment Plant Operator II* *Water Treatment Technician*
1	$ 24,480.00	$ 25,704.00	$ 26,989.20	$ 28,338.66	$ 29,755.59
2	24,847.20	26,089.56	27,394.04	28,763.74	30,201.93
3	25,219.91	26,480.90	27,804.95	29,195.20	30,654.96
4	25,598.21	26,878.12	28,222.02	29,633.12	31,114.78
5	25,982.18	27,281.29	28,645.35	30,077.62	31,581.50
6	26,371.91	27,690.51	29,075.03	30,528.79	32,055.22
7	26,767.49	28,105.87	29,511.16	30,986.72	32,536.05
8	27,169.00	28,527.45	29,953.83	31,451.52	33,024.09
9	27,576.54	28,955.37	30,403.13	31,923.29	33,519.45
10	27,990.19	29,389.70	30,859.18	32,402.14	34,022.25
11	28,410.04	29,830.54	31,322.07	32,888.17	34,532.58
12	28,836.19	30,278.00	31,791.90	33,381.49	35,050.57
13	29,268.73	30,732.17	32,268.78	33,882.22	35,576.33
14	29,707.76	31,193.15	32,752.81	34,390.45	36,109.97
15	30,153.38	31,661.05	33,244.10	34,906.31	36,651.62
16	30,605.68	32,135.97	33,742.76	35,429.90	37,201.40
17	31,064.77	32,618.00	34,248.90	35,961.35	37,759.42
18	31,530.74	33,107.27	34,762.64	36,500.77	38,325.81
19	32,003.70	33,603.88	35,284.08	37,048.28	38,900.70
20	32,483.75	34,107.94	35,813.34	37,604.01	39,484.21
21	32,971.01	34,619.56	36,350.54	38,168.07	40,076.47
22	33,465.58	35,138.85	36,895.80	38,740.59	40,677.62
23	33,967.56	35,665.94	37,449.23	39,321.70	41,287.78
24	34,477.07	36,200.93	38,010.97	39,911.52	41,907.10
25	34,994.23	36,743.94	38,581.14	40,510.19	42,535.70
26	35,519.14	37,295.10	39,159.85	41,117.85	43,173.74
27	36,051.93	37,854.53	39,747.25	41,734.61	43,821.35
28	36,592.71	38,422.34	40,343.46	42,360.63	44,478.67
29	37,141.60	38,998.68	40,948.61	42,996.04	45,145.85
30	37,698.72	39,583.66	41,562.84	43,640.98	45,823.03
31	38,264.20	40,177.41	42,186.28	44,295.60	46,510.38
32	38,838.17	40,780.08	42,819.08	44,960.03	47,208.03
33	39,420.74	41,391.78	43,461.37	45,634.43	47,916.16

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

Steps	Grade 6 *Equipment Operator* *Pump Mechanic* *Welder/Fabricator*	Grade 7 *Facilities Maint. Engineer* *Sr Vehicle Mechanic* *Utility Technician*	Grade 8 *Treatment Plant Operator III*	Grade 9 *Chemist* *Cross Connection Specialist* *Maintenance Electrician* *Sr Equipment Operator* *Sr Treatment Plant Operator* *Utility Line Locator*	Grade 10 *Heavy Equipment Operator* *Sr Facilities Maint Engineer*
1	$ 31,243.37	$ 32,805.54	$ 34,445.82	$ 36,168.11	$ 37,976.51
2	31,712.02	33,297.62	34,962.51	36,710.63	38,546.16
3	32,187.70	33,797.09	35,486.94	37,261.29	39,124.35
4	32,670.52	34,304.05	36,019.25	37,820.21	39,711.22
5	33,160.58	34,818.61	36,559.54	38,387.51	40,306.89
6	33,657.99	35,340.88	37,107.93	38,963.33	40,911.49
7	34,162.86	35,871.00	37,664.55	39,547.78	41,525.16
8	34,675.30	36,409.06	38,229.52	40,140.99	42,148.04
9	35,195.43	36,955.20	38,802.96	40,743.11	42,780.26
10	35,723.36	37,509.53	39,385.00	41,354.25	43,421.97
11	36,259.21	38,072.17	39,975.78	41,974.57	44,073.30
12	36,803.10	38,643.25	40,575.42	42,604.19	44,734.40
13	37,355.14	39,222.90	41,184.05	43,243.25	45,405.41
14	37,915.47	39,811.24	41,801.81	43,891.90	46,086.49
15	38,484.20	40,408.41	42,428.83	44,550.28	46,777.79
16	39,061.47	41,014.54	43,065.27	45,218.53	47,479.46
17	39,647.39	41,629.76	43,711.25	45,896.81	48,191.65
18	40,242.10	42,254.20	44,366.91	46,585.26	48,914.52
19	40,845.73	42,888.02	45,032.42	47,284.04	49,648.24
20	41,458.42	43,531.34	45,707.90	47,993.30	50,392.96
21	42,080.29	44,184.31	46,393.52	48,713.20	51,148.86
22	42,711.50	44,847.07	47,089.43	49,443.90	51,916.09
23	43,352.17	45,519.78	47,795.77	50,185.56	52,694.83
24	44,002.45	46,202.57	48,512.70	50,938.34	53,485.26
25	44,662.49	46,895.61	49,240.39	51,702.41	54,287.53
26	45,332.43	47,599.05	49,979.00	52,477.95	55,101.85
27	46,012.41	48,313.03	50,728.69	53,265.12	55,928.38
28	46,702.60	49,037.73	51,489.62	54,064.10	56,767.30
29	47,403.14	49,773.29	52,261.96	54,875.06	57,618.81
30	48,114.19	50,519.89	53,045.89	55,698.18	58,483.09
31	48,835.90	51,277.69	53,841.58	56,533.66	59,360.34
32	49,568.44	52,046.86	54,649.20	57,381.66	60,250.74
33	50,311.96	52,827.56	55,468.94	58,242.39	61,154.51

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

Steps	Grade 11 *Crew Chief* *Heavy Equipment Mechanic* *Senior Electrician*	Grade 12 *Facilities Manager*	Grade 13 *Shop Foreman*	Grade 14 *Chemist II*	Grade 15 *Chief Electrician* *Senior Crew Chief*
1	$ 39,875.34	$ 41,869.11	$ 43,962.56	$ 46,160.69	$ 48,468.73
2	40,473.47	42,497.14	44,622.00	46,853.10	49,195.76
3	41,080.57	43,134.60	45,291.33	47,555.90	49,933.69
4	41,696.78	43,781.62	45,970.70	48,269.24	50,682.70
5	42,322.23	44,438.34	46,660.26	48,993.27	51,442.94
6	42,957.07	45,104.92	47,360.17	49,728.17	52,214.58
7	43,601.42	45,781.49	48,070.57	50,474.10	52,997.80
8	44,255.44	46,468.22	48,791.63	51,231.21	53,792.77
9	44,919.28	47,165.24	49,523.50	51,999.68	54,599.66
10	45,593.06	47,872.72	50,266.35	52,779.67	55,418.65
11	46,276.96	48,590.81	51,020.35	53,571.37	56,249.93
12	46,971.11	49,319.67	51,785.65	54,374.94	57,093.68
13	47,675.68	50,059.47	52,562.44	55,190.56	57,950.09
14	48,390.82	50,810.36	53,350.88	56,018.42	58,819.34
15	49,116.68	51,572.51	54,151.14	56,858.70	59,701.63
16	49,853.43	52,346.10	54,963.41	57,711.58	60,597.15
17	50,601.23	53,131.29	55,787.86	58,577.25	61,506.11
18	51,360.25	53,928.26	56,624.67	59,455.91	62,428.70
19	52,130.65	54,737.19	57,474.04	60,347.75	63,365.13
20	52,912.61	55,558.24	58,336.16	61,252.96	64,315.61
21	53,706.30	56,391.62	59,211.20	62,171.76	65,280.35
22	54,511.90	57,237.49	60,099.37	63,104.33	66,259.55
23	55,329.57	58,096.05	61,000.86	64,050.90	67,253.44
24	56,159.52	58,967.49	61,915.87	65,011.66	68,262.25
25	57,001.91	59,852.01	62,844.61	65,986.84	69,286.18
26	57,856.94	60,749.79	63,787.28	66,976.64	70,325.47
27	58,724.79	61,661.03	64,744.09	67,981.29	71,380.35
28	59,605.67	62,585.95	65,715.25	69,001.01	72,451.06
29	60,499.75	63,524.74	66,700.98	70,036.02	73,537.83
30	61,407.25	64,477.61	67,701.49	71,086.56	74,640.89
31	62,328.36	65,444.77	68,717.01	72,152.86	75,760.51
32	63,263.28	66,426.45	69,747.77	73,235.16	76,896.91
33	64,212.23	67,422.84	70,793.98	74,333.68	78,050.37

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

Steps	**Grade 16** *Facilities Manager DISA*	**Grade 17** *Chief Operator* *Fleet Manager*	**Grade 18** *None*	**Grade 19** *Assistant Superintendent*	**Grade 20** *None*
1	$ 50,892.16	$ 53,436.77	$ 56,108.61	$ 58,914.04	$ 61,859.74
2	51,655.54	54,238.32	56,950.24	59,797.75	62,787.64
3	52,430.38	55,051.90	57,804.49	60,694.71	63,729.45
4	53,216.83	55,877.67	58,671.56	61,605.13	64,685.39
5	54,015.09	56,715.84	59,551.63	62,529.21	65,655.67
6	54,825.31	57,566.58	60,444.91	63,467.15	66,640.51
7	55,647.69	58,430.08	61,351.58	64,419.16	67,640.12
8	56,482.41	59,306.53	62,271.85	65,385.44	68,654.72
9	57,329.64	60,196.13	63,205.93	66,366.23	69,684.54
10	58,189.59	61,099.07	64,154.02	67,361.72	70,729.81
11	59,062.43	62,015.55	65,116.33	68,372.15	71,790.75
12	59,948.37	62,945.79	66,093.08	69,397.73	72,867.62
13	60,847.59	63,889.97	67,084.47	70,438.69	73,960.63
14	61,760.31	64,848.32	68,090.74	71,495.27	75,070.04
15	62,686.71	65,821.05	69,112.10	72,567.70	76,196.09
16	63,627.01	66,808.36	70,148.78	73,656.22	77,339.03
17	64,581.42	67,810.49	71,201.01	74,761.06	78,499.12
18	65,550.14	68,827.65	72,269.03	75,882.48	79,676.60
19	66,533.39	69,860.06	73,353.06	77,020.71	80,871.75
20	67,531.39	70,907.96	74,453.36	78,176.03	82,084.83
21	68,544.36	71,971.58	75,570.16	79,348.67	83,316.10
22	69,572.53	73,051.15	76,703.71	80,538.90	84,565.84
23	70,616.12	74,146.92	77,854.27	81,746.98	85,834.33
24	71,675.36	75,259.13	79,022.08	82,973.18	87,121.85
25	72,750.49	76,388.01	80,207.41	84,217.78	88,428.67
26	73,841.75	77,533.83	81,410.52	85,481.05	89,755.10
27	74,949.37	78,696.84	82,631.68	86,763.26	91,101.43
28	76,073.61	79,877.29	83,871.16	88,064.71	92,467.95
29	77,214.72	81,075.45	85,129.23	89,385.68	93,854.97
30	78,372.94	82,291.58	86,406.16	90,726.47	95,262.80
31	79,548.53	83,525.96	87,702.26	92,087.37	96,691.74
32	80,741.76	84,778.85	89,017.79	93,468.68	98,142.11
33	81,952.89	86,050.53	90,353.06	94,870.71	99,614.25

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

Steps	Grade 21 *Superintendent*	Grade 22 *None*	Grade 23 *None*	Grade 24 *None*	Grade 25 *None*
1	$ 64,952.73	$ 68,200.36	$ 71,610.38	$ 75,190.90	$ 78,950.45
2	65,927.02	69,223.37	72,684.54	76,318.77	80,134.70
3	66,915.92	70,261.72	73,774.81	77,463.55	81,336.72
4	67,919.66	71,315.65	74,881.43	78,625.50	82,556.77
5	68,938.46	72,385.38	76,004.65	79,804.88	83,795.13
6	69,972.53	73,471.16	77,144.72	81,001.96	85,052.05
7	71,022.12	74,573.23	78,301.89	82,216.98	86,327.83
8	72,087.45	75,691.83	79,476.42	83,450.24	87,622.75
9	73,168.77	76,827.20	80,668.56	84,701.99	88,937.09
10	74,266.30	77,979.61	81,878.59	85,972.52	90,271.15
11	75,380.29	79,149.31	83,106.77	87,262.11	91,625.22
12	76,511.00	80,336.55	84,353.37	88,571.04	92,999.59
13	77,658.66	81,541.59	85,618.67	89,899.61	94,394.59
14	78,823.54	82,764.72	86,902.95	91,248.10	95,810.51
15	80,005.89	84,006.19	88,206.50	92,616.82	97,247.67
16	81,205.98	85,266.28	89,529.60	94,006.08	98,706.38
17	82,424.07	86,545.28	90,872.54	95,416.17	100,186.98
18	83,660.43	87,843.46	92,235.63	96,847.41	101,689.78
19	84,915.34	89,161.11	93,619.16	98,300.12	103,215.13
20	86,189.07	90,498.52	95,023.45	99,774.62	104,763.35
21	87,481.91	91,856.00	96,448.80	101,271.24	106,334.80
22	88,794.14	93,233.84	97,895.53	102,790.31	107,929.83
23	90,126.05	94,632.35	99,363.97	104,332.17	109,548.77
24	91,477.94	96,051.83	100,854.43	105,897.15	111,192.01
25	92,850.11	97,492.61	102,367.24	107,485.61	112,859.89
26	94,242.86	98,955.00	103,902.75	109,097.89	114,552.78
27	95,656.50	100,439.33	105,461.29	110,734.36	116,271.08
28	97,091.35	101,945.92	107,043.21	112,395.37	118,015.14
29	98,547.72	103,475.11	108,648.86	114,081.30	119,785.37
30	100,025.94	105,027.23	110,278.59	115,792.52	121,582.15
31	101,526.32	106,602.64	111,932.77	117,529.41	123,405.88
32	103,049.22	108,201.68	113,611.76	119,292.35	125,256.97
33	104,594.96	109,824.71	115,315.94	121,081.74	127,135.82

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

Steps	Grade 26 *None*	Grade 27 *None*	Grade 28 *None*	Grade 29 *None*	Grade 30 *None*
1	$ 82,897.97	$ 87,042.87	$ 91,395.01	$ 95,964.76	$ 100,763.00
2	84,141.44	88,348.51	92,765.94	97,404.23	102,274.44
3	85,403.56	89,673.74	94,157.42	98,865.30	103,808.56
4	86,684.61	91,018.84	95,569.79	100,348.28	105,365.69
5	87,984.88	92,384.13	97,003.33	101,853.50	106,946.17
6	89,304.66	93,769.89	98,458.38	103,381.30	108,550.37
7	90,644.23	95,176.44	99,935.26	104,932.02	110,178.62
8	92,003.89	96,604.08	101,434.29	106,506.00	111,831.30
9	93,383.95	98,053.14	102,955.80	108,103.59	113,508.77
10	94,784.71	99,523.94	104,500.14	109,725.15	115,211.40
11	96,206.48	101,016.80	106,067.64	111,371.02	116,939.57
12	97,649.57	102,532.05	107,658.66	113,041.59	118,693.67
13	99,114.32	104,070.03	109,273.54	114,737.21	120,474.07
14	100,601.03	105,631.08	110,912.64	116,458.27	122,281.18
15	102,110.05	107,215.55	112,576.33	118,205.14	124,115.40
16	103,641.70	108,823.78	114,264.97	119,978.22	125,977.13
17	105,196.32	110,456.14	115,978.95	121,777.90	127,866.79
18	106,774.27	112,112.98	117,718.63	123,604.56	129,784.79
19	108,375.88	113,794.68	119,484.41	125,458.63	131,731.56
20	110,001.52	115,501.60	121,276.68	127,340.51	133,707.54
21	111,651.54	117,234.12	123,095.83	129,250.62	135,713.15
22	113,326.32	118,992.63	124,942.27	131,189.38	137,748.85
23	115,026.21	120,777.52	126,816.40	133,157.22	139,815.08
24	116,751.61	122,589.19	128,718.65	135,154.58	141,912.31
25	118,502.88	124,428.02	130,649.42	137,181.90	144,040.99
26	120,280.42	126,294.44	132,609.17	139,239.62	146,201.61
27	122,084.63	128,188.86	134,598.30	141,328.22	148,394.63
28	123,915.90	130,111.69	136,617.28	143,448.14	150,620.55
29	125,774.64	132,063.37	138,666.54	145,599.86	152,879.86
30	127,661.26	134,044.32	140,746.54	147,783.86	155,173.06
31	129,576.18	136,054.98	142,857.73	150,000.62	157,500.65
32	131,519.82	138,095.81	145,000.60	152,250.63	159,863.16
33	133,492.62	140,167.25	147,175.61	154,534.39	162,261.11

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

Steps	Grade 31 *None*
1	$ 105,801.15
2	107,388.17
3	108,998.99
4	110,633.97
5	112,293.48
6	113,977.89
7	115,687.55
8	117,422.87
9	119,184.21
10	120,971.97
11	122,786.55
12	124,628.35
13	126,497.78
14	128,395.24
15	130,321.17
16	132,275.99
17	134,260.13
18	136,274.03
19	138,318.14
20	140,392.91
21	142,498.81
22	144,636.29
23	146,805.83
24	149,007.92
25	151,243.04
26	153,511.69
27	155,814.36
28	158,151.58
29	160,523.85
30	162,931.71
31	165,375.68
32	167,856.32
33	170,374.16

City of Slidell
2024 Adopted Budget
Unclassified Salary Structure

Grade	Min	1st Quartile	Mid	3rd Quartile	Max
78	$ 33,048	$ 36,353	$ 39,658	$ 42,962	$ 46,267
79	36,353	39,988	43,623	47,259	50,894
80	39,988	43,987	47,986	51,985	55,983
81	43,987	48,386	52,784	57,183	61,582
82	48,386	53,224	58,063	62,901	67,740
83	53,224	58,547	63,869	69,191	74,514
84	58,547	64,401	70,256	76,111	81,965
85	64,401	70,841	77,281	83,722	90,162
86	70,841	77,925	85,010	92,094	99,178
87	77,925	85,718	93,511	101,303	109,096
88	85,718	94,290	102,862	111,433	120,005
89	94,290	103,719	113,148	122,577	132,006
90	103,719	114,091	124,463	134,834	145,206
91	114,091	125,500	136,909	148,318	159,727
92	125,500	138,050	150,600	163,150	175,700
93	138,050	151,855	165,660	179,465	193,270

78 Secretary to the Mayor
81 Airport Manager
82 Exec Asst to CAO
82 Exec Asst to Mayor
82 City Council Executive Asst.
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 City Prosecutor
89 Director of Engineering
89 Assistant City Attorney
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)

	Police Clerk	*Police Secretary*	*Administrative Secretary*	*Secretary to the COP Technology Support Spec.*	*Ops & Systems Manager*
Base Salary	$ 24,480.00	$ 30,090.00	$ 37,740.00	$ 40,290.00	$ 58,854.00
Year 1	24,990.00	30,600.00	38,250.00	40,800.00	59,364.00
Year 2	25,500.00	31,110.00	38,760.00	41,310.00	59,874.00
Year 3	26,010.00	31,620.00	39,270.00	41,820.00	60,384.00
Year 4	26,520.00	32,130.00	39,780.00	42,330.00	60,894.00
Year 5	27,030.00	32,640.00	40,290.00	42,840.00	61,404.00
Year 6	27,540.00	33,150.00	40,800.00	43,350.00	61,914.00
Year 7	28,050.00	33,660.00	41,310.00	43,860.00	62,424.00
Year 8	28,560.00	34,170.00	41,820.00	44,370.00	62,934.00
Year 9	29,070.00	34,680.00	42,330.00	44,880.00	63,444.00
Year 10	29,580.00	35,190.00	42,840.00	45,390.00	63,954.00
Year 11	30,090.00	35,700.00	43,350.00	45,900.00	64,464.00
Year 12	30,600.00	36,210.00	43,860.00	46,410.00	64,974.00
Year 13	31,110.00	36,720.00	44,370.00	46,920.00	65,484.00
Year 14	31,620.00	37,230.00	44,880.00	47,430.00	65,994.00
Year 15	32,130.00	37,740.00	45,390.00	47,940.00	66,504.00
Year 16	32,640.00	38,250.00	45,900.00	48,450.00	67,014.00
Year 17	33,150.00	38,760.00	46,410.00	48,960.00	67,524.00
Year 18	33,660.00	39,270.00	46,920.00	49,470.00	68,034.00
Year 19	34,170.00	39,780.00	47,430.00	49,980.00	68,544.00
Year 20	34,680.00	40,290.00	47,940.00	50,490.00	69,054.00
Year 21	35,190.00	40,800.00	48,450.00	51,000.00	69,564.00
Year 22	35,700.00	41,310.00	48,960.00	51,510.00	70,074.00
Year 23	36,210.00	41,820.00	49,470.00	52,020.00	70,584.00
Year 24	36,720.00	42,330.00	49,980.00	52,530.00	71,094.00
Year 25	37,230.00	42,840.00	50,490.00	53,040.00	71,604.00
Year 26	37,740.00	43,350.00	51,000.00	53,550.00	72,114.00
Year 27	38,250.00	43,860.00	51,510.00	54,060.00	72,624.00
Year 28	38,760.00	44,370.00	52,020.00	54,570.00	73,134.00
Year 29	39,270.00	44,880.00	52,530.00	55,080.00	73,644.00
Year 30	39,780.00	45,390.00	53,040.00	55,590.00	74,154.00

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

	Crime Scene Technician School Crossing Guard Spvr.	Training Coordinator	Police Officer 3rd Class	Police Officer 2nd Class	Police Officer 1st Class
Base Salary	$ 28,560.00	$ 31,620.00	$ 36,720.00	$ 41,820.00	$ 47,430.00
Year 1	29,070.00	32,130.00	37,230.00	42,330.00	47,940.00
Year 2	29,580.00	32,640.00	37,740.00	42,840.00	48,450.00
Year 3	30,090.00	33,150.00	38,250.00	43,350.00	48,960.00
Year 4	30,600.00	33,660.00	38,760.00	43,860.00	49,470.00
Year 5	31,110.00	34,170.00	39,270.00	44,370.00	49,980.00
Year 6	31,620.00	34,680.00	39,780.00	44,880.00	50,490.00
Year 7	32,130.00	35,190.00	40,290.00	45,390.00	51,000.00
Year 8	32,640.00	35,700.00	40,800.00	45,900.00	51,510.00
Year 9	33,150.00	36,210.00	41,310.00	46,410.00	52,020.00
Year 10	33,660.00	36,720.00	41,820.00	46,920.00	52,530.00
Year 11	34,170.00	37,230.00	42,330.00	47,430.00	53,040.00
Year 12	34,680.00	37,740.00	42,840.00	47,940.00	53,550.00
Year 13	35,190.00	38,250.00	43,350.00	48,450.00	54,060.00
Year 14	35,700.00	38,760.00	43,860.00	48,960.00	54,570.00
Year 15	36,210.00	39,270.00	44,370.00	49,470.00	55,080.00
Year 16	36,720.00	39,780.00	44,880.00	49,980.00	55,590.00
Year 17	37,230.00	40,290.00	45,390.00	50,490.00	56,100.00
Year 18	37,740.00	40,800.00	45,900.00	51,000.00	56,610.00
Year 19	38,250.00	41,310.00	46,410.00	51,510.00	57,120.00
Year 20	38,760.00	41,820.00	46,920.00	52,020.00	57,630.00
Year 21	39,270.00	42,330.00	47,430.00	52,530.00	58,140.00
Year 22	39,780.00	42,840.00	47,940.00	53,040.00	58,650.00
Year 23	40,290.00	43,350.00	48,450.00	53,550.00	59,160.00
Year 24	40,800.00	43,860.00	48,960.00	54,060.00	59,670.00
Year 25	41,310.00	44,370.00	49,470.00	54,570.00	60,180.00
Year 26	41,820.00	44,880.00	49,980.00	55,080.00	60,690.00
Year 27	42,330.00	45,390.00	50,490.00	55,590.00	61,200.00
Year 28	42,840.00	45,900.00	51,000.00	56,100.00	61,710.00
Year 29	43,350.00	46,410.00	51,510.00	56,610.00	62,220.00
Year 30	43,860.00	46,920.00	52,020.00	57,120.00	62,730.00

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

	Police Sergeant	*Police Lieutenant*	*Police Captain*	*Chief Admin./PIO*
Base Salary	$ 53,040.00	$ 59,670.00	$ 70,890.00	$ 86,700.00
Year 1	53,550.00	60,180.00	71,400.00	87,210.00
Year 2	54,060.00	60,690.00	71,910.00	87,720.00
Year 3	54,570.00	61,200.00	72,420.00	88,230.00
Year 4	55,080.00	61,710.00	72,930.00	88,740.00
Year 5	55,590.00	62,220.00	73,440.00	89,250.00
Year 6	56,100.00	62,730.00	73,950.00	89,760.00
Year 7	56,610.00	63,240.00	74,460.00	90,270.00
Year 8	57,120.00	63,750.00	74,970.00	90,780.00
Year 9	57,630.00	64,260.00	75,480.00	91,290.00
Year 10	58,140.00	64,770.00	75,990.00	91,800.00
Year 11	58,650.00	65,280.00	76,500.00	92,310.00
Year 12	59,160.00	65,790.00	77,010.00	92,820.00
Year 13	59,670.00	66,300.00	77,520.00	93,330.00
Year 14	60,180.00	66,810.00	78,030.00	93,840.00
Year 15	60,690.00	67,320.00	78,540.00	94,350.00
Year 16	61,200.00	67,830.00	79,050.00	94,860.00
Year 17	61,710.00	68,340.00	79,560.00	95,370.00
Year 18	62,220.00	68,850.00	80,070.00	95,880.00
Year 19	62,730.00	69,360.00	80,580.00	96,390.00
Year 20	63,240.00	69,870.00	81,090.00	96,900.00
Year 21	63,750.00	70,380.00	81,600.00	97,410.00
Year 22	64,260.00	70,890.00	82,110.00	97,920.00
Year 23	64,770.00	71,400.00	82,620.00	98,430.00
Year 24	65,280.00	71,910.00	83,130.00	98,940.00
Year 25	65,790.00	72,420.00	83,640.00	99,450.00
Year 26	66,300.00	72,930.00	84,150.00	99,960.00
Year 27	66,810.00	73,440.00	84,660.00	100,470.00
Year 28	67,320.00	73,950.00	85,170.00	100,980.00
Year 29	67,830.00	74,460.00	85,680.00	101,490.00
Year 30	68,340.00	74,970.00	86,190.00	102,000.00

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

	Kennel Technician	*General Clerk*	*Animal Control Officer II*	*Animal Control Officer I*	*Senior Animal Control Off.*
Base Salary	$ 24,480.00	$ 24,480.00	$ 26,520.00	$ 28,560.00	$ 30,090.00
Year 1	24,990.00	24,990.00	27,030.00	29,070.00	30,600.00
Year 2	25,500.00	25,500.00	27,540.00	29,580.00	31,110.00
Year 3	26,010.00	26,010.00	28,050.00	30,090.00	31,620.00
Year 4	26,520.00	26,520.00	28,560.00	30,600.00	32,130.00
Year 5	27,030.00	27,030.00	29,070.00	31,110.00	32,640.00
Year 6	27,540.00	27,540.00	29,580.00	31,620.00	33,150.00
Year 7	28,050.00	28,050.00	30,090.00	32,130.00	33,660.00
Year 8	28,560.00	28,560.00	30,600.00	32,640.00	34,170.00
Year 9	29,070.00	29,070.00	31,110.00	33,150.00	34,680.00
Year 10	29,580.00	29,580.00	31,620.00	33,660.00	35,190.00
Year 11	30,090.00	30,090.00	32,130.00	34,170.00	35,700.00
Year 12	30,600.00	30,600.00	32,640.00	34,680.00	36,210.00
Year 13	31,110.00	31,110.00	33,150.00	35,190.00	36,720.00
Year 14	31,620.00	31,620.00	33,660.00	35,700.00	37,230.00
Year 15	32,130.00	32,130.00	34,170.00	36,210.00	37,740.00
Year 16	32,640.00	32,640.00	34,680.00	36,720.00	38,250.00
Year 17	33,150.00	33,150.00	35,190.00	37,230.00	38,760.00
Year 18	33,660.00	33,660.00	35,700.00	37,740.00	39,270.00
Year 19	34,170.00	34,170.00	36,210.00	38,250.00	39,780.00
Year 20	34,680.00	34,680.00	36,720.00	38,760.00	40,290.00
Year 21	35,190.00	35,190.00	37,230.00	39,270.00	40,800.00
Year 22	35,700.00	35,700.00	37,740.00	39,780.00	41,310.00
Year 23	36,210.00	36,210.00	38,250.00	40,290.00	41,820.00
Year 24	36,720.00	36,720.00	38,760.00	40,800.00	42,330.00
Year 25	37,230.00	37,230.00	39,270.00	41,310.00	42,840.00
Year 26	37,740.00	37,740.00	39,780.00	41,820.00	43,350.00
Year 27	38,250.00	38,250.00	40,290.00	42,330.00	43,860.00
Year 28	38,760.00	38,760.00	40,800.00	42,840.00	44,370.00
Year 29	39,270.00	39,270.00	41,310.00	43,350.00	44,880.00
Year 30	39,780.00	39,780.00	41,820.00	43,860.00	45,390.00

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

	Corrections Officer III	*Corrections Officer II*	*Corrections Officer I*	*Corrections Sgt.*	*Corrections Lt.*
Base Salary	$ 29,580.00	$ 31,110.00	$ 33,354.00	$ 38,250.00	$ 47,940.00
Year 1	30,090.00	31,620.00	33,864.00	38,760.00	48,450.00
Year 2	30,600.00	32,130.00	34,374.00	39,270.00	48,960.00
Year 3	31,110.00	32,640.00	34,884.00	39,780.00	49,470.00
Year 4	31,620.00	33,150.00	35,394.00	40,290.00	49,980.00
Year 5	32,130.00	33,660.00	35,904.00	40,800.00	50,490.00
Year 6	32,640.00	34,170.00	36,414.00	41,310.00	51,000.00
Year 7	33,150.00	34,680.00	36,924.00	41,820.00	51,510.00
Year 8	33,660.00	35,190.00	37,434.00	42,330.00	52,020.00
Year 9	34,170.00	35,700.00	37,944.00	42,840.00	52,530.00
Year 10	34,680.00	36,210.00	38,454.00	43,350.00	53,040.00
Year 11	35,190.00	36,720.00	38,964.00	43,860.00	53,550.00
Year 12	35,700.00	37,230.00	39,474.00	44,370.00	54,060.00
Year 13	36,210.00	37,740.00	39,984.00	44,880.00	54,570.00
Year 14	36,720.00	38,250.00	40,494.00	45,390.00	55,080.00
Year 15	37,230.00	38,760.00	41,004.00	45,900.00	55,590.00
Year 16	37,740.00	39,270.00	41,514.00	46,410.00	56,100.00
Year 17	38,250.00	39,780.00	42,024.00	46,920.00	56,610.00
Year 18	38,760.00	40,290.00	42,534.00	47,430.00	57,120.00
Year 19	39,270.00	40,800.00	43,044.00	47,940.00	57,630.00
Year 20	39,780.00	41,310.00	43,554.00	48,450.00	58,140.00
Year 21	40,290.00	41,820.00	44,064.00	48,960.00	58,650.00
Year 22	40,800.00	42,330.00	44,574.00	49,470.00	59,160.00
Year 23	41,310.00	42,840.00	45,084.00	49,980.00	59,670.00
Year 24	41,820.00	43,350.00	45,594.00	50,490.00	60,180.00
Year 25	42,330.00	43,860.00	46,104.00	51,000.00	60,690.00
Year 26	42,840.00	44,370.00	46,614.00	51,510.00	61,200.00
Year 27	43,350.00	44,880.00	47,124.00	52,020.00	61,710.00
Year 28	43,860.00	45,390.00	47,634.00	52,530.00	62,220.00
Year 29	44,370.00	45,900.00	48,144.00	53,040.00	62,730.00
Year 30	44,880.00	46,410.00	48,654.00	53,550.00	63,240.00

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

	Communications Officer III	*Communications Officer II*	*Communications Officer I*	*Communications Sgt.*	*Communications Lt.*
Base Salary	$ 32,232.00	$ 34,272.00	$ 35,802.00	$ 40,392.00	$ 47,940.00
Year 1	32,742.00	34,782.00	36,312.00	40,902.00	48,450.00
Year 2	33,252.00	35,292.00	36,822.00	41,412.00	48,960.00
Year 3	33,762.00	35,802.00	37,332.00	41,922.00	49,470.00
Year 4	34,272.00	36,312.00	37,842.00	42,432.00	49,980.00
Year 5	34,782.00	36,822.00	38,352.00	42,942.00	50,490.00
Year 6	35,292.00	37,332.00	38,862.00	43,452.00	51,000.00
Year 7	35,802.00	37,842.00	39,372.00	43,962.00	51,510.00
Year 8	36,312.00	38,352.00	39,882.00	44,472.00	52,020.00
Year 9	36,822.00	38,862.00	40,392.00	44,982.00	52,530.00
Year 10	37,332.00	39,372.00	40,902.00	45,492.00	53,040.00
Year 11	37,842.00	39,882.00	41,412.00	46,002.00	53,550.00
Year 12	38,352.00	40,392.00	41,922.00	46,512.00	54,060.00
Year 13	38,862.00	40,902.00	42,432.00	47,022.00	54,570.00
Year 14	39,372.00	41,412.00	42,942.00	47,532.00	55,080.00
Year 15	39,882.00	41,922.00	43,452.00	48,042.00	55,590.00
Year 16	40,392.00	42,432.00	43,962.00	48,552.00	56,100.00
Year 17	40,902.00	42,942.00	44,472.00	49,062.00	56,610.00
Year 18	41,412.00	43,452.00	44,982.00	49,572.00	57,120.00
Year 19	41,922.00	43,962.00	45,492.00	50,082.00	57,630.00
Year 20	42,432.00	44,472.00	46,002.00	50,592.00	58,140.00
Year 21	42,942.00	44,982.00	46,512.00	51,102.00	58,650.00
Year 22	43,452.00	45,492.00	47,022.00	51,612.00	59,160.00
Year 23	43,962.00	46,002.00	47,532.00	52,122.00	59,670.00
Year 24	44,472.00	46,512.00	48,042.00	52,632.00	60,180.00
Year 25	44,982.00	47,022.00	48,552.00	53,142.00	60,690.00
Year 26	45,492.00	47,532.00	49,062.00	53,652.00	61,200.00
Year 27	46,002.00	48,042.00	49,572.00	54,162.00	61,710.00
Year 28	46,512.00	48,552.00	50,082.00	54,672.00	62,220.00
Year 29	47,022.00	49,062.00	50,592.00	55,182.00	62,730.00
Year 30	47,532.00	49,572.00	51,102.00	55,692.00	63,240.00

City of Slidell
2024 Adopted Budget
Elected Officials and Unclassified Personnel

Elected Officials

Mayor	$	135,893
Chief of Police		122,432
City Judge		44,849
City Marshal		20,171
Council Member at Large		24,826
Council Member at Large		24,826
Council Member A		24,826
Council Member B		24,826
Council Member C		24,826
Council Member D		24,826
Council Member E		24,826
Council Member F		24,826
Council Member G		24,826

Unclassified Personnel

Chief of Staff	$	150,619
Deputy Chief of Staff		149,769
Executive to Mayor		67,740
Executive to Admin		54,107
Secretary to Mayor		39,868
City Attorney		150,042
City Engineer		142,851
Director of Finance		133,281
Director of Permits		113,440
Director of Planning		104,405
Director of Arts		76,212
Director of Operations		111,631
Director of Recreation		88,629
Director of Human Resources		87,004
City Prosecutor		104,880
Clerk of Court		28,950
Council Administrator		98,609
Executive Assistant to Council		66,462
Executive Assistant to Council		49,112
Airport Manager		68,721

City of Slidell
2024 Adopted Budget
Top Ten Sales Taxpayers FY 2021-2022 and Nine Years Ago

	2022			2013		
Taxpayer	Sales Tax Collection	Rank	Percentage of Total Taxable Assessed Value	Sales Tax Collection	Rank	Percentage of Total Taxable Assessed Value
Auto Sales	1,404,851	1	4.99%	902,178	3	5.02%
Retail Sales 1	1,105,386	2	3.93%	1,514,307	1	8.42%
Retail Sales 2	905,858	3	3.22%	905,557	2	5.04%
Remote Seller	854,930	4	3.04%	-	-	0.00%
Retail Sales 3	787,741	5	2.80%	640,062	4	3.56%
Grocery Sales 1	699,939	6	2.49%	426,260	5	2.37%
Grocery Sales 2	556,768	7	1.98%	406,140	6	2.26%
Hardware Stores 1	518,953	8	1.84%	259,457	8	1.44%
Grocery Sales 3	482,057	9	1.71%	-	-	0.00%
Medical Center 1	450,480	10	1.60%	-	-	0.00%
Retail Sales 2				290,513	7	1.62%
Retail Sales 5				236,594	10	1.32%
Pharmacy Sales 1				243,686	9	1.35%
Hardware Stores 4						0.00%
Grocery Sales 4						0.00%
Pharmacy Sales 2						0.00%
TOTALS	$7,766,964		27.61%	$ 5,824,754		31.03%

Source: Based on Sales Tax Collections, compiled by City of Slidell Finance Department.
Business names are not disclosed beacuase 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 - **C**ommonly 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.