

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

4 **Item No. 23-03-3474**

5 **ORDINANCE NO. 4126**

6
7 The City of Slidell Revenue, Expense, and Capital Budget for fiscal year 2023-
8 2024.

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

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

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

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

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32 BE IT FURTHER ORDAINED that each item listed in the attached Capital
33 Outlay Schedules shall constitute a separate program and substitutions thereto shall
34 require Council approval.
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ITEM NO. 23-03-3474
PAGE 2

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.

1 **ORDINANCE NO. 4126**
2 **ITEM NO. 23-03-3474**
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7 **ADOPTED** this 23rd day of May, 2023.
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10 Bill Borchert
11 President of the Council
12 Councilman at-Large
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15 Greg Cromer
16 Mayor
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19 Thomas P. Reeves
20 Council Administrator
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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		Actual 2021	Actual 2022	Adopted 2023	Total Proposed 2024
	General Fund	Special Revenue Funds	Debt Service Funds	Capital Project Funds	Enterprise	Self Insurance				
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

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

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

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

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

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

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

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

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

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

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

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

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

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

	<u>Actual 2021</u>	<u>Actual 2022</u>	<u>Budget 2023</u>	<u>Proposed 2024</u>
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	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

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

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

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

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

	<u>Actual 2021</u>	<u>Actual 2022</u>	<u>Budget 2023</u>	<u>Proposed 2024</u>
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	-
Engineering	-	64,587	133,196	-
Vehicle Maintenance	-	-	155,613	-
Streets, Bridges & Drainage	-	449,498	4,255,517	325,000
General Maintenance	-	23,129	113,871	-
Electrical	-	-	28,000	-
Recreation	-	124,248	4,167,485	-
Undesignated	-	-	1,807,006	194,655
Police	-	-	3,395	-
Airport	-	-	37,000	-
Total expenditures	<u>-</u>	<u>776,880</u>	<u>12,059,550</u>	<u>519,655</u>
Deficiency of revenues over expenditures	-	(776,880)	(12,059,550)	(519,655)
Other financing sources				
Transfer in	-	6,783,698	4,583,086	519,655
Transfer out	<u>(7,376)</u>	<u>(246,962)</u>	<u>-</u>	<u>-</u>
Total other financing sources	<u>(7,376)</u>	<u>6,536,736</u>	<u>4,583,086</u>	<u>519,655</u>
Net change in fund balance	(7,376)	5,759,856	(7,476,464)	-
Fund balance, beginning of year	<u>1,920,228</u>	<u>1,912,852</u>	<u>7,672,708</u>	<u>196,244</u>
Fund balance, end of year	<u>\$ 1,912,852</u>	<u>\$ 7,672,708</u>	<u>\$ 196,244</u>	<u>\$ 196,244</u>

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

	<u>Actual 2021</u>	<u>Actual 2022</u>	<u>Budget 2023</u>	<u>Proposed 2024</u>
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	<u>200,743</u>	<u>213,364</u>	<u>2,036,709</u>	<u>-</u>
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	<u>-</u>	<u>910,482</u>	<u>(33,832)</u>	<u>-</u>
Net change in fund balance	(200,743)	697,118	(2,070,541)	-
Fund balance, beginning of year	<u>1,574,891</u>	<u>1,374,148</u>	<u>2,071,266</u>	<u>725</u>
Fund balance, end of year	<u>\$ 1,374,148</u>	<u>\$ 2,071,266</u>	<u>\$ 725</u>	<u>\$ 725</u>

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

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

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

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

**City of Slidell
Utilities Fund**

Statement of Revenues, Expenditures, and Changes in Fund Balance

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

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

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

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

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



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