

1 Introduced March 24, 2026, by Councilman
2 DiSanti, seconded by Councilman Brownfield,
3 (by request of Administration)

4 **Item No. 26-03-3636**

5
6 **ORDINANCE NO. 4282**

7 The City of Slidell Revenue, Expense, and Capital Budget for fiscal year 2026-
8 2027.

9
10 WHEREAS, the Mayor has prepared and submitted his proposed budget for
11 fiscal year 2026-2027 for Council consideration.

12
13 NOW THEREFORE BE IT ORDAINED by the Slidell City Council that it does
14 hereby adopt the Revenue, Expense, and Capital Budget for fiscal year 2026-2027, 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 2026-2027. 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 Wastewater Treatment Plant Division, and in the Building Safety Department, who shall
27 have automatic promotions depending upon time in service and job performance in
28 accordance with Civil Service rules and with the approval of the Civil Service Director.
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31 BE IT FURTHER ORDAINED that each item listed in the attached Capital
32 Outlay Schedules shall constitute a separate program and substitutions thereto shall
33 require Council approval.
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 2 **ITEM NO. 26-03-3636**
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4 BE IT FURTHER ORDAINED THAT all employee pay increases, including any
 5 salary/step increases, accounted for in the budget, shall take effect with the first full pay
 6 period of July 2026.
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 9 BE IT FURTHER ORDAINED that the following adjustments are authorized
 10 and approved for the noted line items, which line items are encompassed by the
 11 allocations reflected on the noted pages of the Mayor's proposed budget booklet (the
 12 "Page of Proposed Budget"), and any corresponding balances are to be adjusted
 13 accordingly:
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 15

Account Code	Account Description	Increase	Decrease	Page of Proposed Budget	Category
92001-33041-0233	Road Credits	2,000,000	-	182	<i>Intergovernmental revenues</i>
92230-85002-0067	Robert Country Club Roundabout	2,000,000	-	184	<i>Streets, Bridges & Drainage</i>

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 22 **NET EFFECT ON FUND BALANCE: -**

23 BE IT FURTHER ORDAINED that the following adjustments are authorized
 24 and approved for the noted line items, which line items are encompassed by the
 25 allocations reflected on the noted pages of the Mayor's proposed budget booklet (the
 26 "Page of Proposed Budget"), and any corresponding balances are to be adjusted
 27 accordingly:
 28
 29

Account Code	Account Description	Increase	Decrease	Page of Proposed Budget	Category
92001-33041-0233	Road Credits	1,678,082	-	182	<i>Intergovernmental revenues</i>
92230-85002-New	Robert Blvd Panel Repl. & SSD Repair	1,678,082	-	184	<i>Streets, Bridges & Drainage</i>

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 36 **NET EFFECT ON FUND BALANCE: -**
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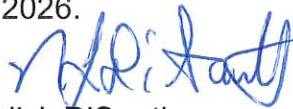
4 BE IT FURTHER ORDAINED that the following adjustments are authorized
5 and approved for the noted line items, which line items are encompassed by the
6 allocations reflected on the noted pages of the Mayor's proposed budget booklet (the
7 "Page of Proposed Budget"), and any corresponding balances are to be adjusted
8 accordingly:
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Account Code	Account Description	Increase	Decrease	Page of Proposed Budget	Category
30001-30211	Ad Valorem Tax - Sewer		1,400,000	210	Ad Valorem Taxes
30001-30212	Ad Valorem Tax - Garbage		1,450,000	210	Ad Valorem Taxes

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18 **NET EFFECT ON FUND BALANCE: \$ (2,850,000)**

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20 BE IT FINALLY ORDAINED that the Director of Finance is authorized to adjust
21 operating transfers between funds as required.
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23 **ADOPTED** this 26th day of May, 2026.

24 
25
26 Nick DiSanti
27 President of the Council
28 Councilman, District D

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30 Randy Fandal
31 Mayor

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33 Thomas P. Reeves
34 Council Administrator

DELIVERED	5/29/26
3:30 pm	to the Mayor
RECEIVED	6/1/26
10:00 am	from the Mayor

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

	General Fund	Special Revenue Funds	Debt Service Funds	Capital Project Funds	Enterprise	Self Insurance	Proposed 2027
Revenues							
Sales taxes	\$ -	\$ 32,750,000	\$ -	\$ -	\$ -	\$ -	\$ 32,750,000
Ad valorem taxes	1,475,000	585,000	1,640,000	-	2,850,000	-	6,550,000
Franchise	2,220,000	-	-	-	-	-	2,220,000
Beer and tobacco	60,000	-	-	-	-	-	60,000
Licenses and permits	2,178,700	3,000	-	-	-	-	2,181,700
Intergovernmental revenues	-	1,516,231	-	-	298,023	-	1,814,254
Fines and forfeitures	400,000	-	-	-	-	-	400,000
Charges for services	327,400	125,730	-	-	-	-	453,130
Contributions	-	527,973	-	-	-	-	527,973
Utility revenues	-	-	-	-	13,508,000	-	13,508,000
Airport	-	-	-	-	1,131,600	-	1,131,600
Insurance	-	-	-	-	-	625,000	625,000
Other revenues	874,500	-	-	-	9,000	400,000	1,283,500
Total revenues	7,535,600	35,507,954	1,640,000	-	17,796,623	1,025,000	63,505,177
Expenditures							
Administration	835,544	-	-	-	-	-	835,544
Finance	1,061,890	-	-	-	-	-	1,061,890
Data processing	813,099	-	-	-	-	-	813,099
Purchasing	405,255	-	-	-	-	-	405,255
Legal	626,686	-	-	-	-	-	626,686
Building safety & permits	853,913	-	-	-	-	-	853,913
Cultural affairs	660,104	-	-	-	-	-	660,104
Civil service	112,529	-	-	-	-	-	112,529
Human resources	506,915	-	-	-	-	-	506,915
City marshal	226,462	-	-	-	-	-	226,462
City prosecutor	443,795	-	-	-	-	-	443,795
Planning	480,695	-	-	-	-	-	480,695
City court of East St. Tammany	360,000	-	-	-	-	-	360,000
City council	958,794	-	-	-	-	-	958,794
Engineering	-	859,232	-	-	-	-	859,232
Public works administration	-	4,611,175	-	-	-	-	4,611,175
Vehicle maintenance	-	804,030	-	-	-	-	804,030
Streets, bridges & drainage	-	3,293,676	-	-	-	-	3,293,676
Code enforcement	-	284,436	-	-	-	-	284,436
General maintenance	-	1,170,405	-	-	-	-	1,170,405
Electrical	-	381,396	-	-	-	-	381,396
Parks and Recreation	-	2,813,404	-	-	-	-	2,813,404
Police	-	15,684,842	-	-	-	-	15,684,842
Corrections	-	1,396,153	-	-	-	-	1,396,153
Regional training academy	-	414,087	-	-	-	-	414,087
Animal control	-	632,471	-	-	-	-	632,471
Grants & Donations	-	778,883	-	-	-	-	778,883
Utilities administration	-	-	-	-	6,576,461	-	6,576,461
Wastewater treatment	-	-	-	-	2,015,958	-	2,015,958
Wastewater collection	-	-	-	-	1,742,042	-	1,742,042
Water maintenance	-	-	-	-	2,657,989	-	2,657,989
Airport	-	-	-	-	1,217,595	-	1,217,595
Insurance	-	-	-	-	-	1,585,287	1,585,287
Debt service	-	-	2,770,000	-	1,236,909	-	4,006,909
Capital outlay	-	909,100	-	801,325	922,640	-	2,633,065
Total expenditures	8,345,681	34,033,290	2,770,000	801,325	16,369,594	1,585,287	63,905,177
Excess (deficiency) of revenues over expenditures	(810,081)	1,474,664	(1,130,000)	(801,325)	1,427,029	(560,287)	(400,000)
Other financing sources (uses)							
Transfer in	1,080,685	13,151,649	1,130,000	801,325	110,720	160,287	16,434,666
Transfer out	(270,604)	(14,626,313)	-	-	(1,537,749)	-	(16,434,666)
Appropriated fund balance	-	-	-	-	-	400,000	400,000
Total other financing sources (uses)	810,081	(1,474,664)	1,130,000	801,325	(1,427,029)	560,287	400,000
Net change in fund balance	-	-	-	-	-	-	-
Fund balance, beginning of year	7,732,279	24,596,854	4,556,663	1,010,661	58,929,172	2,248,654	99,074,283
Fund balance, end of year	\$ 7,732,279	\$ 24,596,854	\$ 4,556,663	\$ 1,010,661	\$ 58,929,172	\$ 2,248,654	\$ 99,074,283

City of Slidell

General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

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

City of Slidell

Sales Tax Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

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

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

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

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

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

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

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

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

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

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

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

City of Slidell

Katrina Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

	<u>Actual 2024</u>	<u>Actual 2025</u>	<u>Budget 2026</u>	<u>Proposed 2027</u>
Revenues				
Intergovernmental revenues	\$ 338,999	\$ 194,438	\$ -	\$ -
Total revenues	<u>338,999</u>	<u>194,438</u>	<u>-</u>	<u>-</u>
Expenditures				
General government	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	338,999	194,438	-	-
Fund balance, beginning of year	<u>3,826,349</u>	<u>4,165,348</u>	<u>4,359,786</u>	<u>4,359,786</u>
Fund balance, end of year	<u>\$ 4,165,348</u>	<u>\$ 4,359,786</u>	<u>\$ 4,359,786</u>	<u>\$ 4,359,786</u>

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

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

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

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

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

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

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

	<u>Actual 2024</u>	<u>Actual 2025</u>	<u>Budget 2026</u>	<u>Proposed 2027</u>
Capital Expenditures				
Human Resources	\$ -	\$ -	\$ 22,402	\$ -
Streets, Bridges, & Drainage	-	51,624	623,400	-
Recreation	103,126	24,139	933,088	-
Undesignated	-	-	20,966	-
Total expenditures	<u>103,126</u>	<u>75,763</u>	<u>1,599,856</u>	<u>-</u>
Deficiency of revenues over expenditures	(103,126)	(75,763)	(1,599,856)	-
Other financing sources				
Transfer out	(66,879)	-	-	-
Total other financing sources	<u>(66,879)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	(170,005)	(75,763)	(1,599,856)	-
Fund balance, beginning of year	1,846,349	1,676,344	1,600,581	725
Fund balance, end of year	<u>\$ 1,676,344</u>	<u>\$ 1,600,581</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 2024</u>	<u>Actual 2025</u>	<u>Budget 2026</u>	<u>Proposed 2027</u>
Revenues				
Other revenues	\$ 15,539	\$ 9,045	\$ 10,536	\$ -
Total revenues	<u>15,539</u>	<u>9,045</u>	<u>10,536</u>	<u>-</u>
Capital Expenditures				
Streets, Bridges, & Drainage	<u>185,929</u>	<u>-</u>	<u>295,182</u>	<u>-</u>
Total expenditures	<u>185,929</u>	<u>-</u>	<u>295,182</u>	<u>-</u>
Net change in fund balance	(170,390)	9,045	(284,646)	-
Fund balance, beginning of year	<u>445,991</u>	<u>275,601</u>	<u>284,646</u>	<u>-</u>
Fund balance, end of year	<u>\$ 275,601</u>	<u>\$ 284,646</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 2024</u>	<u>Actual 2025</u>	<u>Budget 2026</u>	<u>Proposed 2027</u>
Revenues				
Other revenues	\$ 228,941	\$ 179,387	\$ -	\$ -
Total revenues	<u>228,941</u>	<u>179,387</u>	<u>-</u>	<u>-</u>
Capital Expenditures				
Engineering				
Streets, Bridges, & Drainage	1,105,287	370,042	5,030,763	-
Total expenditures	<u>1,105,287</u>	<u>370,042</u>	<u>5,030,763</u>	<u>-</u>
Net change in fund balance	(876,346)	(190,655)	(5,030,763)	-
Fund balance, beginning of year	6,569,690	5,693,344	5,502,689	471,926
Fund balance, end of year	<u>\$ 5,693,344</u>	<u>\$ 5,502,689</u>	<u>\$ 471,926</u>	<u>\$ 471,926</u>

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

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

**City of Slidell
Utilities Fund**

Statement of Revenues, Expenditures, and Changes in Fund Balance

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

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

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

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

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