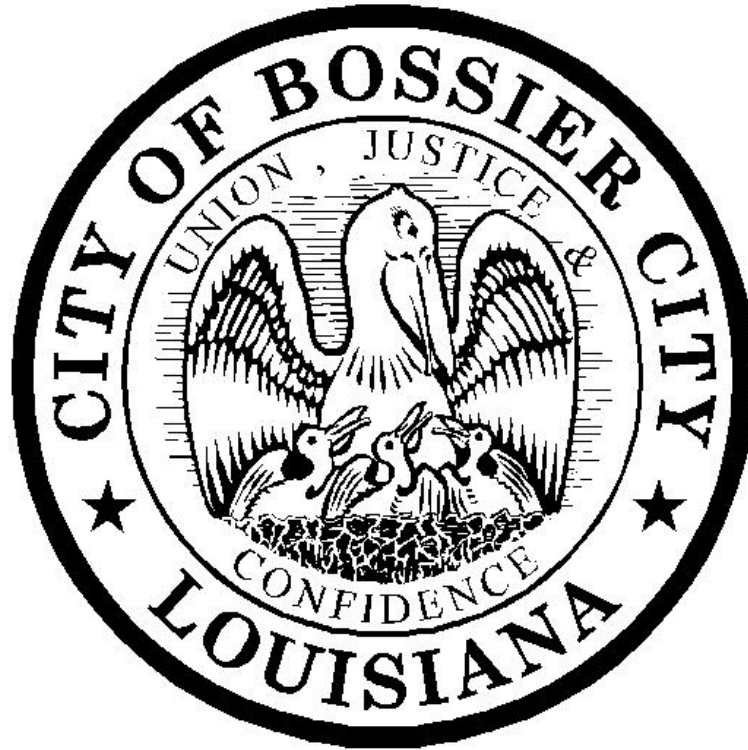




City of Bossier City
2026
Operating and Capital
Budgets Draft

City of Bossier City

Summary of Position Allocation 2026

General Fund Positions

	2025 Budgeted	Changes	2026 Budgeted	Elected Officials
1 City Council	9	0	9	7
2 Public Affairs Department	5	0	5	1
3 Finance Department	9	(1)	8	0
4 Purchasing Division	2	0	2	0
5 Human Resources Department	4	0	4	0
6 Legal Department	5	0	5	0
7 City Court	13	0	13	1
8 City Marshal	16	0	16	1
9 Community Development Department	3	0	3	0
10 Fleet Services Department	15	0	15	0
11 Building Maintenance Department	6	0	6	0
12 Information Services Division	9	0	9	0
13 Property Tax and Licenses	0	3	3	0
15 Engineering Department	10	0	10	0
16 Traffic Engineering Division	7	0	7	0
17 Permits and Inspections Division	10	0	10	0
20 Police Department	214	0	214	0
21 Fire Department	206	0	206	0
25 Public Works Department	3	19	22	0
26 Streets Division	5	(1)	4	0
30 Animal Services Division	0	10	10	0
32 Parks and Recreation Department	31	0	31	0
Total General Fund	582	30	612	10

Metropolitan Planning Commission

51 Metropolitan Planning Commission	7	0	7	0
Total MPC	7	0	7	0

Civic Center Department

54 Civic Center	2	0	2	0
Total Civic Center	2	0	2	0

	2025 Budgeted	Changes	2026 Budgeted	Elected Officials
Department of Public Utilities				
61 Water Administration Division	2	0	2	0
63 Water Treatment Division	12	1	13	0
64 Transmission and Distribution Division	9	0	9	0
66 Customer Service Division	17	0	17	0
71 Sewer Administration Division	0	0	0	0
72 Red River Treatment Division	8	0	8	0
73 Sewer Collections Division	5	0	5	0
74 Lift Station Division	10	0	10	0
75 Northeast Treatment Plant Division	6	0	6	0
76 Environmental Affairs Division	3	0	3	0
Total Public Utilities	<u>72</u>	<u>1</u>	<u>73</u>	<u>0</u>

Department of Public Works				
27 Sanitation Division	13	(7)	6	0
28 Herbicide/Mosquito Division	1	(1)	0	0
29 Street Sweeping/Grass Cutting Division	11	(11)	0	0
30 Animal Services Division	10	(10)	0	0
Total Sanitation	<u>35</u>	<u>(29)</u>	<u>6</u>	<u>0</u>

Department of Finance				
81 Sales Tax Administration Division	11	(2)	9	0
Total Sales Tax	<u>11</u>	<u>(2)</u>	<u>9</u>	<u>0</u>

Summary by Fund Allocation				
	2025 Budgeted	Changes	2026 Budgeted	
General Fund	572	30	602	
General Fund - Elected Officials	10	0	10	
Metropolitan Planning Commission	7	0	7	
Civic Center	2	0	2	
Water	40	1	41	
Sewer	32	0	32	
Sanitation	35	(29)	6	
Consolidated Sales Tax	11	(2)	9	
	<u>709</u>	<u>0</u>	<u>709</u>	

**City of Bossier City
Budget Summary**

Funds	Total Expenditures		% Change
	2025	2026	
General Fund	77,211,429	80,462,406	4.21%
Metropolitan Planning Commission	1,125,463	1,035,620	(7.98%)
Community Development	600,000	640,000	6.67%
Diversion Program	150,000	150,000	0.00%
Civic Center	600,613	639,080	6.40%
Hotel/Motel Taxes	1,052,500	817,500	(22.33%)
Disaster Reserve	8,000	8,000	0.00%
Fire Improvements and Operations	-	850,000	0.00%
Jail and Municipal Buildings	380,953	215,000	(43.56%)
Streets and Drainage	3,582,368	1,700,000	(52.55%)
Water	16,296,870	17,248,927	5.84%
Sewer	15,243,143	16,023,695	5.12%
Emergency Medical Services	10,168,220	9,942,655	(2.22%)
Sanitation	10,267,491	6,323,605	(38.41%)
Health Insurance	-	12,732,500	100.00%
Risk Management	-	4,410,000	100.00%
Consolidated Sales Tax	135,807,290	141,683,405	4.33%
Riverboat Gaming Trust	35,000	35,000	0.00%
Public Health and Safety Trust	25,000	25,000	0.00%
Arena Operations	5,735,367	6,467,052	12.76%
Total	278,289,707	301,409,445	8.31%

City of Bossier City
Budget Summary

Manning Levels
By Fund

Funds	2025	2026	Change
General Fund	572	602	30
General Fund - Elected Officials	10	10	0
Metropolitan Planning Commission	7	7	0
Civic Center	2	2	0
Water	40	41	1
Sewer	32	32	0
Sanitation	35	6	(29)
Consolidated Sales Tax	11	9	(2)
Total	709	709	0

**General Fund
Summary of Revenues and Expenditures**

	2024 Actual	2025 Amended Budget	6/30/2025 Year to Date Actual	2025 Estimated Remainder	2025 Estimated Total	2026 Proposed Budget
Revenues						
Property Taxes	17,203,790	17,413,336	488,229	17,487,489	17,975,718	17,650,000
Sales Taxes	34,155,321	29,816,065	17,591,397	17,591,397	35,182,794	36,199,200
Other Taxes	5,986,151	5,780,000	1,559,636	4,303,425	5,863,061	5,690,000
Licenses and Permits	4,862,053	4,806,229	3,678,640	739,496	4,418,136	4,063,500
Intergovernmental	3,290,775	3,548,871	1,413,944	1,928,419	3,342,363	3,635,920
Fees and Rentals	1,380,486	1,466,100	674,375	849,540	1,523,915	5,190,210
Fines and Penalties	927,463	650,000	319,674	447,544	767,218	651,000
Investment Earnings (Losses)	1,932,956	950,000	596,974	596,973	1,193,947	950,000
Other Income	44,915	93,900	25,837	25,833	51,670	50,000
Total Revenues	69,783,910	64,524,501	26,348,706	43,970,116	70,318,822	74,079,830
Transfers In	7,202,044	6,890,692	3,474,814	3,415,878	6,890,692	6,626,582
Total Revenues and Transfers In	76,985,954	71,415,193	29,823,520	47,385,994	77,209,514	80,706,412
Expenditures						
General Government	14,310,003	17,711,121	7,884,411	8,507,241	16,391,652	21,704,655
Public Safety	41,216,187	47,679,305	21,971,734	25,453,393	47,425,127	47,073,572
Highways and Streets	409,406	787,502	239,298	258,340	497,638	620,818
Culture and Recreation	3,212,771	4,017,620	1,650,678	1,896,326	3,547,004	4,052,053
City Court	855,277	1,254,086	536,979	501,073	1,038,052	1,228,763
City Marshal	1,279,701	1,706,795	769,856	830,784	1,600,640	1,727,545
Total Expenditures	61,283,345	73,156,429	33,052,956	37,447,157	70,500,113	76,407,406
Transfers Out	4,116,763	4,237,000	2,172,784	1,990,783	4,163,567	4,237,500
Total Expenditures and Transfers Out	65,400,108	77,393,429	35,225,740	39,437,940	74,663,680	80,644,906
Excess (Deficiency) of Revenues and Transfers In Over Expenditures and Transfers Out	\$ 11,585,846	(5,978,236)	(5,402,220)	7,948,054	2,545,834	61,506

**General Fund
Fund Balance
Summary**

Fund Balance as of 1/1/2025	\$ 57,241,155
Estimated Revenues and Transfers In 2025	<u>77,209,514</u>
Estimated Total Available Funds 2025	134,450,669
Estimated Expenditures and Transfers Out 2025	<u>74,663,680</u>
Estimated Fund Balance 1/1/2026	<u><u>\$ 59,786,989</u></u>

**General Fund
Budget Worksheet
2026**

	2024 Actual	2025 Amended Budget	6/30/2025 Year to Date Actual	2025 Estimated Remainder	2025 Estimated Total	2026 Proposed Budget
Revenues						
Ad Valorem Taxes	\$ 16,771,685	17,000,000	-	17,000,000	17,000,000	17,200,000
Prior Year Ad Valorem Taxes	332,239	300,000	392,952	392,212	785,164	300,000
Tax Penalties and Interest	99,866	113,336	95,277	95,277	190,554	150,000
Sales Tax	34,155,321	29,816,065	17,591,397	17,591,397	35,182,794	36,199,200
Utility Taxes - Swepeco	4,367,674	4,000,000	1,086,864	3,260,592	4,347,456	4,000,000
Utility Taxes - CenterPoint	620,753	600,000	285,793	285,793	571,586	600,000
Telephone Taxes	15,150	85,000	3,478	10,434	13,912	85,000
Cable Television Taxes	406,220	500,000	94,401	283,202	377,603	500,000
Chain Store Franchise Taxes	81,681	105,000	69,724	5,276	75,000	105,000
Insurance Tax	408,166	400,000	-	400,000	400,000	400,000
Payment in Lieu of Taxes-FHA	75,733	75,000	-	75,000	75,000	75,000
Beer Excise Tax	86,507	90,000	19,376	58,128	77,504	90,000
Occupational Licenses	2,138,947	2,000,000	1,942,336	100,000	2,042,336	2,000,000
Insurance Licenses	920,348	900,000	1,001,381	10,000	1,011,381	900,000
Liquor Licenses	76,429	81,229	78,536	5,000	83,536	82,000
Bonded Contractor Licenses	61,260	75,000	53,165	26,583	79,748	75,000
Permits	1,656,369	1,750,000	597,372	596,813	1,194,185	1,000,000
Small Cell Tower Permits	5,000	-	4,750	-	4,750	4,500
Fire Prevention Permits	3,700	-	1,100	1,100	2,200	2,000
CDBG Administrative Reimbursement	118,853	162,391	65,768	65,768	131,536	160,000
State Supplemental Pay	2,053,209	2,346,480	922,073	1,212,552	2,134,625	2,340,360
State - Video Poker	364,983	300,000	171,891	240,647	412,538	300,000
State - Pari-Mutuel	17,120	40,000	8,228	8,229	16,457	40,000
State - Slot Machine	340,547	350,000	127,396	178,354	305,750	350,000
Police Grant Revenue - Federal	118,350	95,000	42,948	42,949	85,897	95,000
Police Grant Revenue - State and Local	-	5,000	-	-	-	5,000
State - Racing License Fee	1,420	-	-	-	-	-
State Incentive Pay	20,000	-	-	-	-	-
City Attorney Miscellaneous Income	17,500	15,000	8,800	8,800	17,600	15,000
City Attorney Collections	2,000	2,500	500	500	1,000	2,500
City Attorney Escrow Clearing	200	-	-	-	-	-

**General Fund
Budget Worksheet
2026**

	2024 Actual	2025 Amended Budget	6/30/2025 Year to Date Actual	2025 Estimated Remainder	2025 Estimated Total	2026 Proposed Budget
Revenues						
Engineering Fees	53,464	70,000	49,543	10,457	60,000	70,000
Property Standard Abatements	168,458	125,000	-	150,000	150,000	125,000
Property Standards Fees	45,991	40,000	5,861	11,722	17,583	40,000
Police Revenue	141,115	200,000	126,927	126,727	253,654	200,000
Police Alarm Service Calls	21,225	25,000	4,850	8,200	13,050	25,000
Police Handicapped Parking	893	1,000	1,458	1,459	2,917	1,000
Parks and Recreation Registration Fees	225,855	200,000	114,210	171,315	285,525	360,000
Parks and Recreation Rental Income	125,130	200,000	66,979	63,469	130,448	165,000
Parks and Recreation Contract Revenue	44,344	50,000	31,028	31,028	62,056	45,000
Parks and Recreation Concessions	7,482	10,000	3,079	3,215	6,294	6,000
Parks and Recreation Other Income	13,079	10,000	4,280	4,588	8,868	10,000
Rental Income	3,900	3,600	900	2,100	3,000	3,600
General and Administrative Reimbursement	508,000	508,000	254,000	254,000	508,000	500,000
City Court Fines	927,463	650,000	319,674	447,544	767,218	650,000
Court Witness Fees	1,850	6,000	1,960	1,960	3,920	6,000
Interest Earned	1,465,463	950,000	596,974	596,973	1,193,947	950,000
Unrealized Gain (Loss)	467,493	-	-	-	-	-
Animal Control Fees	-	-	-	-	-	50,000
Public Works Fees	-	-	-	-	-	3,500,000
Traffic Signal Maintenance - State	151,280	175,000	75,640	75,640	151,280	151,280
Traffic Signal Maintenance - Bossier Parish Police Jury	29,280	-	-	29,280	29,280	29,280
State of LA Mowing Revenue	-	-	-	-	-	67,110
Other Income	44,915	93,900	25,837	25,833	51,670	50,000
Refunds and Reimbursements	-	-	-	-	-	-
Total Revenues	69,783,910	64,524,501	26,348,706	43,970,116	70,318,822	74,079,830

**General Fund
Budget Worksheet
2026**

	2024 Actual	2025 Amended Budget	6/30/2025 Year to Date Actual	2025 Estimated Remainder	2025 Estimated Total	2026 Proposed Budget
Expenditures by Department						
City Council	483,039	514,329	216,180	247,004	463,184	541,940
Public Affairs	580,465	721,075	292,383	327,385	619,768	707,858
Finance Department	1,021,107	1,336,595	567,473	671,297	1,238,770	1,164,640
Purchasing Division	250,002	302,135	147,829	136,458	284,287	283,754
Human Resources	430,853	535,254	235,294	251,541	486,835	521,531
Legal	522,972	616,209	277,396	301,195	578,591	620,465
City Court	855,277	1,254,086	536,979	501,073	1,038,052	1,228,763
City Marshal	1,279,701	1,706,795	769,856	830,784	1,600,640	1,727,545
Community Development	260,880	327,329	136,925	168,078	305,003	320,205
Fleet Services	1,397,619	1,514,928	666,199	775,647	1,441,846	1,785,771
Building Maintenance	1,591,695	2,034,847	721,038	1,203,827	1,924,865	2,043,457
Information Services	1,575,046	2,049,332	988,324	1,058,186	2,046,510	2,115,047
Property Tax and Licenses	-	-	-	-	-	372,565
Engineering	1,356,368	1,754,755	693,332	638,534	1,331,866	1,756,641
Traffic Engineering	1,504,223	1,956,730	854,533	851,078	1,705,611	2,266,447
Permits and Inspections	916,233	1,167,096	523,043	559,697	1,082,740	1,143,997
Police	23,404,295	27,459,309	12,621,674	14,343,314	26,964,988	27,476,568
Fire	17,811,892	20,219,996	9,350,060	11,110,079	20,460,139	19,597,004
Public Works	368,441	410,806	203,519	227,539	431,058	2,730,049
Street	409,406	787,502	239,298	258,340	497,638	620,818
Animal Control	-	-	-	-	-	1,073,557
Parks and Recreation	3,212,771	4,017,620	1,650,678	1,896,326	3,547,004	4,052,053
Payments to Governmental Entities, Other Entities, and Component Units	2,051,060	2,469,701	1,360,943	1,089,775	2,450,718	2,256,731
Total Expenditures by Department	61,283,345	73,156,429	33,052,956	37,447,157	70,500,113	76,407,406
Excess (Deficiency) of Revenues Over Expenditures	8,500,565	(8,631,928)	(6,704,250)	6,522,959	(181,291)	(2,327,576)

**General Fund
Budget Worksheet
2026**

	2024 Actual	2025 Amended Budget	6/30/2025 Year to Date Actual	2025 Estimated Remainder	2025 Estimated Total	2026 Proposed Budget
Other Financing Sources (Uses)						
Transfers In	443,676	37,536	37,536	-	37,536	15,182
Transfers In - Alternative Fuel Stations	21,400	21,400	21,400	-	21,400	-
Transfers In - Sales Tax	6,736,968	6,831,756	3,415,878	3,415,878	6,831,756	6,611,400
Transfers Out	(140,125)	(182,000)	(182,000)	-	(182,000)	(182,500)
Transfers Out - Debt Service	(3,976,638)	(4,055,000)	(1,990,784)	(1,990,783)	(3,981,567)	(4,055,000)
Total Other Financing Sources (Uses)	3,085,281	2,653,692	1,302,030	1,425,095	2,727,125	2,389,082
Change in Fund Balance	11,585,846	(5,978,236)	(5,402,220)	7,948,054	2,545,834	61,506
Fund Balance at Beginning of Year	45,655,309	53,087,776	57,241,155	51,838,935	57,241,155	59,786,989
Fund Balance at End of Year	\$ 57,241,155	47,109,540	51,838,935	59,786,989	59,786,989	59,848,495

**General Fund
Budget Worksheet
2026**

	2024 Actual	2025 Amended Budget	6/30/2025 Year to Date Actual	2025 Estimated Remainder	2025 Estimated Total	2026 Proposed Budget
01 - City Council						
Regular Salaries and Wages	\$ 139,715	156,633	73,794	85,842	159,636	205,150
Part Time	21,164	23,223	-	-	-	-
Car Allowance	1,680	1,680	840	1,120	1,960	4,200
FICA Payroll Taxes	8,304	11,256	3,929	6,090	10,019	12,981
Medicare Payroll Taxes	1,942	2,633	919	1,425	2,344	3,037
Municipal State Retirement	9,120	11,177	5,491	8,392	13,883	17,328
Insurance Benefits	95,316	119,456	52,535	57,559	110,094	148,194
Office Supplies	762	2,500	472	472	944	3,500
Computer Supplies	40	250	10	10	20	500
Postage	12	100	33	32	65	100
Book and Periodicals	-	2,500	1,520	1,521	3,041	2,500
Memberships and Subscriptions	400	1,825	545	545	1,090	4,000
Employee Uniforms	-	-	-	-	-	1,000
Operating Supplies	435	3,000	1,360	1,359	2,719	5,000
Telephone Service	413	1,362	189	189	378	500
Internet Service	2,001	2,050	1,068	1,406	2,474	2,500
Mobile Phone Service	4,404	4,000	1,694	1,694	3,388	4,000
Wireless Data	2,601	3,348	880	880	1,760	3,350
Advertising and Legal Notices	19,922	19,000	6,970	12,030	19,000	30,000
Equipment Rental	3,024	3,412	1,171	781	1,952	3,400
Software Maintenance and Subscriptions	23,837	30,000	20,471	-	20,471	30,000
Equipment Repair and Maintenance	-	250	-	-	-	500
Travel and Training	2,940	9,000	6,987	2,013	9,000	25,000
Consultant Services	128,550	64,200	18,000	46,200	64,200	10,000
Legal Fees	-	1,500	-	-	-	2,500
Risk Management Charges	14,324	33,500	16,750	16,750	33,500	15,200
Marketing and Promotional	-	5,000	-	-	-	5,000
Other Expenses	2,133	1,474	552	694	1,246	2,500
Total	\$ 483,039	514,329	216,180	247,004	463,184	541,940

Authorized Positions

8

9

9

9

**General Fund
Budget Worksheet
2026**

01 - City Council

Administrative Activities:

To perform all specified duties as set forth in our City Charter.

**General Fund
Budget Worksheet
2026**

	2024 Actual	2025 Amended Budget	6/30/2025 Year to Date Actual	2025 Estimated Remainder	2025 Estimated Total	2026 Proposed Budget
02 - Public Affairs						
Regular Salaries and Wages	\$ 346,399	396,883	186,582	210,301	396,883	416,365
FICA Payroll Taxes	20,702	24,610	12,079	13,953	26,032	25,815
Medicare Payroll Taxes	4,842	5,757	2,825	3,263	6,088	6,038
Municipal State Retirement	50,722	55,565	27,485	31,606	59,091	56,210
Insurance Benefits	41,090	74,660	22,784	26,583	49,367	82,330
Office Supplies	2,093	4,000	212	212	424	4,000
Computer Supplies	38	500	-	-	-	500
Printing	74	200	-	-	-	200
Postage	54	200	13	12	25	200
Memberships and Subscriptions	-	3,000	-	3,546	3,546	3,000
Operating Supplies	3,140	4,000	1,110	1,225	2,335	4,000
Fuel and Oil	4,868	5,000	2,035	2,035	4,070	5,000
Telephone Service	2,598	4,000	1,050	1,050	2,100	4,000
Internet Service	1,350	1,500	692	759	1,451	1,500
Mobile Phone Service	2,878	2,500	1,107	1,108	2,215	2,500
Wireless Data	2,081	2,000	948	947	1,895	2,000
Equipment Rental	3,014	4,500	1,171	391	1,562	4,500
Software Maintenance and Subscriptions	288	2,000	-	-	-	2,000
Equipment Repair and Maintenance	-	200	-	-	-	200
Vehicle Repair and Maintenance	462	1,200	68	68	136	1,200
Travel and Training	2,356	3,000	2,448	552	3,000	3,000
Lobbyist Consultant Services	58,000	60,000	-	-	-	50,000
Risk Management Charges	31,189	59,300	29,650	29,650	59,300	26,800
Marketing and Promotional	1,566	500	-	-	-	500
Other Expenses	659	6,000	124	124	248	6,000
Total	\$ 580,465	721,075	292,383	327,385	619,768	707,858
Authorized Positions	5	5			5	5

**General Fund
Budget Worksheet
2026**

02 - Public Affairs

Administrative Activities:

To coordinate and maintain daily operations of City government in accordance with our City charter.

To provide information about the City and its services to citizens, community organizations and the general public, and to assist these parties in requests regarding the delivery of City Services.

To institute City wide programs designed to promote the most effective use of City assets.

**General Fund
Budget Worksheet
2026**

	2024 Actual	2025 Amended Budget	6/30/2025 Year to Date Actual	2025 Estimated Remainder	2025 Estimated Total	2026 Proposed Budget
03 - Finance						
Regular Salaries and Wages	\$ 496,145	568,803	253,350	315,453	568,803	542,580
Premium Hours and Overtime	-	500	-	-	-	-
Part Time	-	26,487	-	26,487	26,487	44,554
FICA Payroll Taxes	29,780	36,940	16,162	20,746	36,908	36,404
Medicare Payroll Taxes	6,965	8,639	3,780	4,852	8,632	8,515
Municipal State Retirement	72,397	81,615	37,345	42,930	80,275	73,250
Insurance Benefits	85,075	132,148	44,442	53,106	97,548	131,728
Unemployment	255	400	-	-	-	400
Office Supplies	3,573	7,500	710	4,290	5,000	7,500
Computer Supplies	82	1,000	82	82	164	1,000
Printing	4,744	5,500	2,590	3,035	5,625	5,500
Postage	39,917	40,000	17,178	22,822	40,000	5,000
Book and Periodicals	-	500	-	-	-	500
Memberships and Subscriptions	985	2,500	695	1,245	1,940	2,500
Operating Supplies	8,494	15,000	2,861	7,139	10,000	15,000
Fuel and Oil	758	2,500	371	371	742	2,500
Telephone Service	2,242	2,500	1,898	1,899	3,797	4,000
Internet Service	1,438	2,000	1,305	1,325	2,630	3,000
Mobile Phone Service	692	800	266	267	533	800
Wireless Data	2,041	3,000	600	600	1,200	3,000
Advertising and Legal Notices	11,329	20,000	6,405	6,405	12,810	5,000
Equipment Rental	9,566	11,000	4,497	3,016	7,513	11,000
Software Maintenance and Subscriptions	47,020	65,000	48,971	1,029	50,000	40,000
Tyler Software Maintenance	47,770	50,163	50,159	4	50,163	53,109
Computer System Charges	24,000	-	-	-	-	-
Equipment Repair and Maintenance	-	1,500	-	-	-	1,500
Vehicle Repair and Maintenance	1,146	1,500	40	960	1,000	1,500
Travel and Training	3,810	20,000	1,266	13,734	15,000	20,000
Audit Services	33,900	45,000	-	45,000	45,000	50,000
Actuarial Consultant Services	17,000	35,000	19,000	6,000	25,000	35,000
Consultant Services	2,350	7,500	2,500	2,500	5,000	7,500
Tax Assessor Services	16,245	30,000	-	30,000	30,000	-

**General Fund
Budget Worksheet
2026**

	2024 Actual	2025 Amended Budget	6/30/2025 Year to Date Actual	2025 Estimated Remainder	2025 Estimated Total	2026 Proposed Budget
03 - Finance						
Risk Management Charges	50,650	102,000	51,000	51,000	102,000	42,300
Other Expenses	738	9,600	-	5,000	5,000	10,000
Total	\$ 1,021,107	1,336,595	567,473	671,297	1,238,770	1,164,640

Authorized Positions	9	9			9	8
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Administrative Activities:

To manage and report the City's financial affairs in accordance with the best recognized principles of government accounting.

To ensure that City employees are paid properly and in a timely manner.

To provide health and retirement benefits to the City's active and retired employees.

To manage and control the City's fixed assets.

To safeguard the City's assets and monitor all disbursements.

To provide reliable, accurate, and timely financial data to the Mayor, City Council, City management, and operating Departments and Divisions on a regular basis.

To maintain vendor files, record revenue, prepare receipts and make journal entries.

To maintain separate books and accounts for all general, special, state, federal, and local revenues.

**General Fund
Budget Worksheet
2026**

	2024 Actual	2025 Amended Budget	6/30/2025 Year to Date Actual	2025 Estimated Remainder	2025 Estimated Total	2026 Proposed Budget
04 - Purchasing						
Regular Salaries and Wages	\$ 125,397	136,440	64,408	74,904	139,312	139,169
FICA Payroll Taxes	7,350	8,460	4,164	4,808	8,972	8,630
Medicare Payroll Taxes	1,719	1,979	974	1,124	2,098	2,019
Municipal State Retirement	18,355	19,102	9,486	10,903	20,389	18,789
Insurance Benefits	27,063	29,864	14,919	17,406	32,325	32,932
Office Supplies	617	700	54	54	108	3,000
Printing	-	150	-	-	-	150
Postage	104	500	51	51	102	500
Book and Periodicals	-	150	-	-	-	150
Memberships and Subscriptions	340	500	345	345	690	500
Operating Supplies	888	2,600	274	321	595	2,600
Telephone Service	4,054	5,650	409	410	819	1,500
Internet Service	2,582	1,850	230	230	460	1,200
Wireless Data	520	500	200	200	400	500
Advertising and Legal Notices	135	200	45	45	90	200
Equipment Rental	2,048	-	-	-	-	-
Software Maintenance and Subscriptions	786	9,315	-	-	-	9,315
Tyler Software Maintenance	30,548	32,075	29,394	2,681	32,075	34,000
Equipment Repair and Maintenance	-	100	-	-	-	100
Travel and Training	4,569	5,500	1,376	1,376	2,752	5,500
Risk Management Charges	22,865	43,000	21,500	21,500	43,000	19,500
Other Expenses	62	3,500	-	100	100	3,500
Total	\$ 250,002	302,135	147,829	136,458	284,287	283,754
Authorized Positions	2	2			2	2

**General Fund
Budget Worksheet
2026**

04 - Purchasing

Administrative Activities:

To establish, after consultation with the heads of the departments concerned, standard specifications for all supplies, materials and equipment required by city government.

To prescribe, with the approval of the Mayor, the time for making requisitions for such supplies, materials and equipment and the future period said requisitions are to cover.

To inspect, or cause to be inspected, all deliveries of supplies, materials and equipment purchased, and to cause tests to be made when necessary to determine their quality, quantity, and conformity with specifications.

To transfer, with the approval of the Council, to or between departments and agencies of the City, or to sell supplies, materials, and equipment determined after consultation with the head of the department concerned to be surplus, obsolete or unused.

To maintain an adequate system of accounting for all property received and issued in accordance with accepted principles for property and inventory control, and to maintain inventory of all movable property belonging to the City, as may be required by the Council.

To provide Administrative contract management for all Public Works, construction, procurement and professional contracts.

**General Fund
Budget Worksheet
2026**

	2024 Actual	2025 Amended Budget	6/30/2025 Year to Date Actual	2025 Estimated Remainder	2025 Estimated Total	2026 Proposed Budget
05 - Human Resources						
Regular Salaries and Wages	\$ 207,295	230,128	102,519	116,376	218,895	234,671
FICA Payroll Taxes	12,252	14,268	6,106	6,917	13,023	14,550
Medicare Payroll Taxes	2,865	3,337	1,428	1,618	3,046	3,403
Municipal State Retirement	30,495	32,218	14,967	16,837	31,804	31,682
Insurance Benefits	41,871	59,728	21,481	24,024	45,505	65,864
Office Supplies	3,004	2,400	1,383	1,593	2,976	3,000
Computer Supplies	50	240	170	171	341	240
Printing	-	1,000	656	656	1,312	1,000
Postage	2,083	2,500	2,116	2,117	4,233	2,500
Memberships and Subscriptions	454	1,000	349	349	698	1,000
Operating Supplies	1,907	1,800	834	1,881	2,715	2,000
Fuel and Oil	920	2,275	441	440	881	2,275
Telephone Service	2,196	3,000	1,070	1,070	2,140	3,000
Internet Service	184	250	94	104	198	250
Mobile Phone Service	562	1,220	216	217	433	1,220
Wireless Data	520	500	200	200	400	500
Employment Physicals	5,610	9,200	2,905	2,905	5,810	9,200
Public Records Checks	13,800	21,800	6,568	12,425	18,993	21,800
Advertising and Legal Notices	550	550	70	70	140	550
Equipment Rental	10,007	11,000	2,935	3,326	6,261	11,000
Software Maintenance and Subscriptions	5,710	10,500	4,996	6,996	11,992	10,500
Tyler Software Maintenance	17,468	18,090	18,046	-	18,046	19,176
Equipment Repair and Maintenance	-	300	-	-	-	300
Vehicle Repair and Maintenance	1,160	1,500	116	116	232	1,500
Travel and Training	3,346	8,000	2,484	2,595	5,079	8,000
Consultant Services	41,710	50,000	18,993	24,393	43,386	50,000
Risk Management Charges	24,035	47,700	23,850	23,850	47,700	21,600
Other Expenses	799	750	301	295	596	750
Total	\$ 430,853	535,254	235,294	251,541	486,835	521,531

Authorized Positions

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4

**General Fund
Budget Worksheet
2026**

05 - Human Resources

Administrative Activities:

To provide personnel management support service and information to all operating and staff organizations and their employees.

To maintain the current classification plan and the pay with regular program of job audits and compensation studies.

To continue to establish and refine Personnel recruitment and selection procedures.

To administer the City's Group Health, Life, and Dental Plans.

**General Fund
Budget Worksheet
2026**

	2024 Actual	2025 Amended Budget	6/30/2025 Year to Date Actual	2025 Estimated Remainder	2025 Estimated Total	2026 Proposed Budget
06 - Legal						
Regular Salaries and Wages	\$ 328,445	365,958	179,642	186,316	365,958	386,536
FICA Payroll Taxes	19,077	22,691	11,478	13,226	24,704	23,966
Medicare Payroll Taxes	4,462	5,308	2,684	3,094	5,778	5,605
Municipal State Retirement	37,890	41,982	20,888	23,945	44,833	40,768
Insurance Benefits	54,781	74,660	30,183	35,214	65,397	82,330
Office Supplies	4,275	4,000	403	403	806	4,000
Postage	901	1,000	302	301	603	1,000
Books and Periodicals	2,142	-	-	-	-	-
Memberships and Subscriptions	150	150	-	-	-	500
Credit Card Fees	29	500	-	-	-	500
Operating Supplies	6,031	2,500	523	523	1,046	2,500
Telephone Service	502	850	244	244	488	850
Internet Service	426	650	217	245	462	650
Mobile Phone Service	1,624	1,500	745	746	1,491	1,500
Other Communications	-	500	-	-	-	500
Wireless Data	1,040	960	400	400	800	960
Advertising and Legal Notices	-	500	-	-	-	500
Equipment Rental	3,386	4,000	112	111	223	3,500
Software Maintenance and Subscriptions	9,004	10,000	3,666	3,666	7,332	8,000
Travel and Training	516	2,000	454	456	910	2,000
Legal Fees	26,038	20,000	5,100	10,950	16,050	20,000
Recording Services	210	1,000	105	105	210	1,000
Risk Management Charges	21,479	40,500	20,250	20,250	40,500	18,300
Other Expenses	564	15,000	-	1,000	1,000	15,000
Total	\$ 522,972	616,209	277,396	301,195	578,591	620,465
Authorized Positions	5	5			5	5

**General Fund
Budget Worksheet
2026**

06 - Legal

Administrative Activities:

To provide legal advice to the Mayor, City Council, and all other offices, departments, divisions, commissions, boards, and agencies of City Government.

To handle all legal instruments to which the City is a party and in which it has an interest, and all litigation, including prosecution of ordinance violations in the City of Bossier City.

To insure and protect the City and its employees against various risks and potential liability.

**General Fund
Budget Worksheet
2026**

	2024 Actual	2025 Amended Budget	6/30/2025 Year to Date Actual	2025 Estimated Remainder	2025 Estimated Total	2026 Proposed Budget
07 - City Court						
Regular Salaries and Wages	\$ 510,018	669,410	266,086	315,756	581,842	681,949
Premium Hours and Overtime	1,361	2,000	1,448	1,447	2,895	2,000
Part Time	7,918	43,928	7,037	8,175	15,212	25,500
Court Supplement Pay	69,889	88,200	36,173	43,023	79,196	88,200
FICA Payroll Taxes	33,675	49,820	19,057	22,431	41,488	49,455
Medicare Payroll Taxes	8,364	11,652	4,701	5,527	10,228	11,567
Municipal State Retirement	79,668	101,196	42,016	49,284	91,300	99,274
Louisiana State Retirement	14,439	13,328	6,664	7,606	14,270	12,260
Insurance Benefits	93,175	194,116	50,012	61,340	111,352	214,058
Unemployment	-	900	-	-	-	900
Office Supplies	1,658	2,000	1,666	1,778	3,444	2,000
Computer Supplies	41	950	591	591	1,182	950
Printing	1,626	2,000	1,033	1,033	2,066	2,000
Postage	5,375	5,200	2,892	2,891	5,783	5,200
Book and Periodicals	7,980	11,500	10,186	10,185	20,371	21,000
Operating Supplies	9,086	15,433	7,149	8,171	15,320	15,500
Telephone Service	1,973	4,050	958	959	1,917	4,050
Internet Service	1,191	950	620	629	1,249	950
Equipment Rental	5,181	5,203	2,159	2,159	4,318	5,200
Storage Building Rental	9,761	11,000	5,339	5,339	10,678	11,000
Software Maintenance and Subscriptions	8,831	6,000	5,085	915	6,000	6,000
Equipment Repair and Maintenance	-	500	-	-	-	500
Audit Services	24,245	25,000	24,280	-	24,280	25,000
Consultant Services	-	750	-	-	-	750
Risk Management Charges	44,899	83,000	41,500	41,500	83,000	37,500
Professional Liability Ins	-	3,000	-	-	-	3,000
Other Expenses	495	1,000	327	334	661	1,000
Supplemental Pay Reimbursement	(85,572)	(98,000)	-	(90,000)	(90,000)	(98,000)
Total	\$ 855,277	1,254,086	536,979	501,073	1,038,052	1,228,763

Authorized Positions

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**General Fund
Budget Worksheet
2026**

07 - City Court

Administrative Activities:

To properly dispose of all cases within the requirements of the law and to provide the service as defined by law.

To handle all cases which come before City Court.

To prepare, file and record all court related documents on civil claims.

To prepare court dockets, charge the fees prescribed by law and disburse the appropriate revenues.

To receive all criminal and traffic charges, to prepare all court dockets and to keep all criminal and traffic records.

To prepare bench warrants and other court related matters.

To receive and process fines levied in connection with traffic infractions.

Act 594 of 1986 placed the City Court and Marshal Office's funding totally from the City.

**General Fund
Budget Worksheet
2026**

	2024 Actual	2025 Amended Budget	6/30/2025 Year to Date Actual	2025 Estimated Remainder	2025 Estimated Total	2026 Proposed Budget
08 - City Marshal						
Regular Salaries and Wages	\$ 742,974	905,701	409,662	478,027	887,689	921,566
Premium Hours and Overtime	3,312	15,000	4,033	4,033	8,066	15,000
Part Time	7,905	22,000	6,308	7,807	14,115	22,440
State Supplemental Pay	72,600	99,720	49,620	57,420	107,040	100,800
Other Additional Pay	17,050	29,000	7,875	9,125	17,000	29,000
FICA Payroll Taxes	49,163	66,049	29,530	34,168	63,698	67,508
Medicare Payroll Taxes	11,498	15,447	6,912	7,997	14,909	15,790
Municipal State Retirement	121,297	143,962	68,683	79,135	147,818	141,935
Insurance Benefits	157,560	238,912	88,025	103,092	191,117	263,456
Unemployment	-	2,000	-	-	-	2,000
Office Supplies	1,660	1,500	621	2,289	2,910	3,000
Computer Supplies	-	450	-	-	-	450
Postage	2,076	3,000	1,251	1,252	2,503	3,000
Operating Supplies	834	2,500	265	747	1,012	2,500
Fuel and Oil	20,113	25,241	11,062	11,063	22,125	26,000
Employee Uniforms	4,993	5,000	4,956	-	4,956	5,000
Telephone Service	1,446	2,000	707	707	1,414	2,000
Internet Service	992	1,000	513	541	1,054	1,200
Mobile Phone Service	6,618	12,500	2,622	2,622	5,244	10,000
Other Communications	2,799	3,500	-	-	-	3,500
Wireless Data	7,144	16,000	2,601	2,601	5,202	10,000
Equipment Rental	2,033	4,100	847	847	1,694	16,100
Software Maintenance and Subscriptions	11,271	19,200	7,125	7,125	14,250	35,200
Equipment Repair and Maintenance	1,196	3,000	-	101	101	3,000
Vehicle Repair and Maintenance	7,421	16,000	5,344	5,343	10,687	16,000
Audit Services	21,500	23,000	21,550	-	21,550	23,000
Risk Management Charges	41,360	78,400	39,200	39,200	78,400	35,500
Other Expenses	-	2,613	544	542	1,086	2,600
Supplemental Pay Reimbursement	(37,114)	(50,000)	-	(25,000)	(25,000)	(50,000)
Total	\$ 1,279,701	1,706,795	769,856	830,784	1,600,640	1,727,545

**General Fund
Budget Worksheet
2026**

	2024 Actual	2025 Amended Budget	6/30/2025 Year to Date Actual	2025 Estimated Remainder	2025 Estimated Total	2026 Proposed Budget
08 - City Marshal						
Authorized Positions	14	16			16	16

Administrative Activities:

To execute court orders and mandates, make arrests, and preserve the peace according to RS 13:1881, Court and Judicial Procedures, State of Louisiana.

To locate persons needed in the execution of orders from the courts.

To collect garnishments, seizures, fines and to make all disbursements.

To conduct all criminal, traffic and civil court sessions.

**General Fund
Budget Worksheet
2026**

	2024 Actual	2025 Amended Budget	6/30/2025 Year to Date Actual	2025 Estimated Remainder	2025 Estimated Total	2026 Proposed Budget
09 - Community Development						
Regular Salaries and Wages	\$ 148,037	164,901	77,781	90,466	168,247	168,200
Part Time	-	20,800	-	-	-	21,216
FICA Payroll Taxes	8,593	11,514	4,790	5,529	10,319	11,745
Medicare Payroll Taxes	2,010	2,693	1,120	1,293	2,413	2,748
Municipal State Retirement	21,668	23,087	11,446	13,159	24,605	22,708
Insurance Benefits	40,594	44,796	22,379	26,108	48,487	49,398
Office Supplies	519	500	374	487	861	1,000
Computer Supplies	-	1,400	-	-	-	1,400
Postage	49	350	3	4	7	350
Memberships and Subscriptions	940	1,100	940	940	1,880	1,200
Operating Supplies	1,710	2,500	18	18	36	2,500
Fuel and Oil	1,061	1,548	448	447	895	1,500
Telephone Service	2,101	1,500	538	538	1,076	1,500
Internet Service	1,197	1,450	624	624	1,248	1,450
Advertising and Legal Notices	1,185	2,040	345	345	690	2,040
Equipment Rental	2,557	3,500	1,248	1,248	2,496	3,500
Software Maintenance and Subscriptions	882	750	-	-	-	750
Vehicle Repair and Maintenance	82	800	321	322	643	800
Travel and Training	-	900	-	-	-	900
Audit Services	12,000	12,000	-	12,000	12,000	12,000
Risk Management Charges	15,695	29,100	14,550	14,550	29,100	13,200
Other Expenses	-	100	-	-	-	100
Total	\$ 260,880	327,329	136,925	168,078	305,003	320,205
Authorized Positions	3	3			3	3

**General Fund
Budget Worksheet
2026**

09 - Community Development

Administrative Activities:

To supervise and coordinate all planning activities including: CDBG applications, neighborhood plans, all necessary meetings, hearings and workshops.

To coordinate all administrative support activities including: processing payment documents, contract documents, and monitoring projects.

To improve approved rehabilitation and home quality by preparing in depth work write ups to identify the specific scope and exact location of each item to be repaired together with cost estimates which specify quantity and quality of material.

To upgrade the quality of home rehabilitations by daily inspections of work in progress.

To establish a tracking system to ensure rehabilitation work is completed on time.

To develop a sound and viable Community Development program through citizen input and proper planning.

To seek and apply for other funding sources to further neighborhood improvement, community and economic development.

**General Fund
Budget Worksheet
2026**

	2024 Actual	2025 Amended Budget	6/30/2025 Year to Date Actual	2025 Estimated Remainder	2025 Estimated Total	2026 Proposed Budget
10 - Fleet Services						
Regular Salaries and Wages	\$ 658,943	744,426	349,990	407,253	757,243	759,315
Premium Hours and Overtime	28,078	40,000	13,635	17,362	30,997	40,000
Tool Allowance	720	1,500	360	480	840	1,500
FICA Payroll Taxes	40,699	48,728	22,856	26,501	49,357	49,652
Medicare Payroll Taxes	9,518	11,397	5,345	6,198	11,543	11,612
Municipal State Retirement	96,392	104,431	51,600	59,330	110,930	102,712
Insurance Benefits	202,328	223,980	111,564	130,212	241,776	246,990
Office Supplies	908	200	167	178	345	500
Postage	-	300	180	236	416	500
Operating Supplies	7,791	12,300	2,900	2,909	5,809	12,300
Fuel and Oil	28,161	32,000	11,997	12,096	24,093	32,000
First Aid Supplies	234	500	72	72	144	500
Employee Uniforms	4,694	4,500	2,429	1,694	4,123	5,500
Electricity	38,239	46,000	14,636	14,636	29,272	46,000
Natural Gas	17,297	30,000	6,310	6,310	12,620	30,000
Water and Sewer	3,563	4,500	1,952	1,953	3,905	4,500
Telephone Service	2,140	2,100	1,058	1,057	2,115	3,000
Internet Service	1,389	1,000	723	723	1,446	2,000
Mobile Phone Service	1,318	2,000	567	567	1,134	2,000
Other Communications	1,300	600	-	-	-	600
Wireless Data	1,040	800	400	400	800	800
Equipment Rental	591	1,300	246	246	492	2,000
Software Maintenance and Subscriptions	14,095	20,080	15,934	15,934	31,868	35,000
Tyler Software Maintenance	29,023	3,386	3,386	-	3,386	3,590
Building Repair and Maintenance	10,681	17,000	14,206	16,962	31,168	35,000
Equipment Repair and Maintenance	4,464	10,000	2,061	5,657	7,718	10,000
Vehicle Repair and Maintenance	8,419	5,000	3,092	3,093	6,185	7,500
Fuel Islands Repair and Maintenance	13,036	60,000	7,731	8,567	16,298	60,000
Hwy 71 Fuel Station Repair and Maintenance	-	-	-	-	-	92,000
Hwy 80 Fuel Station Repair and Maintenance	-	-	-	-	-	92,000
Travel and Training	-	2,000	-	-	-	2,000

**General Fund
Budget Worksheet
2026**

	2024 Actual	2025 Amended Budget	6/30/2025 Year to Date Actual	2025 Estimated Remainder	2025 Estimated Total	2026 Proposed Budget
10 - Fleet Services						
Risk Management Charges	38,617	83,000	41,500	41,500	83,000	92,800
Other Expenses	-	900	-	80	80	900
Garage Default	133,941	1,000	(20,698)	(6,559)	(27,257)	1,000
Total	\$ 1,397,619	1,514,928	666,199	775,647	1,441,846	1,785,771

Authorized Positions	15	15			15	15
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Administrative Activities:

To service, or secure services for all vehicles and equipment in need of repair.

To provide emergency roadside service.

To provide fueling service for all City vehicles.

To decrease the frequency of repairs per vehicle.

**General Fund
Budget Worksheet
2026**

	2024 Actual	2025 Amended Budget	6/30/2025 Year to Date Actual	2025 Estimated Remainder	2025 Estimated Total	2026 Proposed Budget
11 - Building Maintenance						
Regular Salaries and Wages	\$ 330,730	380,630	174,400	198,152	372,552	389,227
Premium Hours and Overtime	5,333	10,000	1,570	2,474	4,044	10,000
Part Time	-	-	-	-	-	47,736
FICA Pay roll Taxes	19,534	24,220	10,885	12,319	23,204	27,714
Medicare Pay roll Taxes	4,568	5,665	2,546	2,881	5,427	6,482
Municipal State Retirement	48,292	53,289	24,355	27,561	51,916	52,547
Insurance Benefits	81,188	89,592	43,527	49,743	93,270	98,796
Unemployment	-	1,500	-	-	-	1,500
Office Supplies	199	1,000	136	140	276	1,000
Computer Supplies	-	100	-	-	-	100
Postage	-	35	-	-	-	35
Operating Supplies	10,775	15,000	3,862	3,992	7,854	15,000
Fuel and Oil	13,572	20,000	5,634	5,635	11,269	20,000
First Aid Supplies	-	250	-	-	-	250
Employee Uniforms	-	2,000	1,095	600	1,695	2,000
Electricity	319,272	350,000	146,571	203,429	350,000	350,000
Natural Gas	12,027	18,000	9,083	9,082	18,165	18,000
Water and Sewer	21,871	70,000	8,493	16,507	25,000	70,000
Telephone Service	8,631	10,500	3,573	3,573	7,146	10,500
Internet Service	4,678	5,000	2,420	2,516	4,936	5,000
Mobile Phone Service	3,955	4,800	1,275	1,275	2,550	4,800
Other Communications	6,199	8,500	-	-	-	8,500
Wireless Data	520	480	200	200	400	480
Equipment Rental	5,361	10,000	131	131	262	10,000
Software Maintenance and Subscriptions	-	6,000	4,473	4,473	8,946	6,000
Tyler Software Maintenance	-	3,386	3,386	-	3,386	3,590
Building Repair and Maintenance	640,293	796,500	208,919	587,581	796,500	796,500
Equipment Repair and Maintenance	11,808	18,000	6,423	12,837	19,260	18,000
Vehicle Repair and Maintenance	4,406	18,500	2,463	2,883	5,346	18,500
Travel and Training	-	500	-	-	-	500
Risk Management Charges	38,017	110,900	55,450	55,450	110,900	50,200

**General Fund
Budget Worksheet
2026**

	2024 Actual	2025 Amended Budget	6/30/2025 Year to Date Actual	2025 Estimated Remainder	2025 Estimated Total	2026 Proposed Budget
11 - Building Maintenance						
Other Expenses	466	500	168	-	561	500
Total	\$ 1,591,695	2,034,847	721,038	1,203,434	1,924,865	2,043,457
Authorized Positions	6	6			6	6

Administrative Activities:

To provide plumbing, roofing, carpentry, electrical, air conditioning and heating, painting and equipment repair services.

To protect the capital investment in City buildings.

To prevent emergencies causing down time in buildings, through preventive maintenance.

To maintain a high level of appearance for City buildings.

**General Fund
Budget Worksheet
2026**

	2024 Actual	2025 Amended Budget	6/30/2025 Year to Date Actual	2025 Estimated Remainder	2025 Estimated Total	2026 Proposed Budget
12 - Information Services						
Regular Salaries and Wages	\$ 482,055	568,006	267,631	311,882	579,513	579,367
Premium Hours and Overtime	14,564	20,000	6,959	7,913	14,872	20,000
Other Additional Pay	4,047	-	-	-	-	-
FICA Payroll Taxes	29,519	36,457	17,271	19,969	37,240	37,162
Medicare Payroll Taxes	6,903	8,527	4,039	4,670	8,709	8,692
Municipal State Retirement	69,602	79,521	39,443	45,271	84,714	78,215
Insurance Benefits	83,861	134,388	52,367	61,107	113,474	148,194
Office Supplies	349	500	1	1	2	500
Computer Supplies	5,521	8,000	4,049	4,049	8,098	8,000
Postage	-	500	-	-	-	500
Book and Periodicals	-	500	-	-	-	500
Memberships and Subscriptions	-	500	-	-	-	500
Operating Supplies	3,786	12,892	(96)	1,041	945	12,500
Fuel and Oil	2,639	6,000	2,201	2,201	4,402	6,000
Employee Uniforms	3,798	2,500	-	-	-	2,500
Telephone Service	31,800	50,000	12,442	12,442	24,884	50,000
Internet Service	20,280	25,000	11,282	13,265	24,547	25,000
Mobile Phone Service	5,367	7,500	1,944	1,945	3,889	7,500
Other Communications	18,186	26,000	622	622	1,244	26,000
Wireless Data	4,163	4,000	1,601	1,601	3,202	4,000
Worker's Comp Claims	57	-	-	-	-	-
Equipment Rental	90,871	212,000	46,091	61,417	107,508	212,000
Software Maintenance and Subscriptions	485,081	462,000	305,655	287,656	593,311	615,000
Tyler Software Maintenance	249,391	30,591	29,629	-	29,629	32,367
Computer Software Maintenance Charges	(222,883)	-	-	-	-	-
Building Repair and Maintenance	-	1,000	834	833	1,667	1,000
Equipment Repair and Maintenance	213,571	202,000	139,641	139,640	279,281	220,000
Vehicle Repair and Maintenance	2,236	3,250	231	1,459	1,690	3,250
Travel and Training	9,079	13,000	3,856	3,856	7,712	13,000
Consultant Services	209,679	225,000	86,538	121,132	207,670	300,000
Risk Management Charges	-	75,700	37,850	37,850	75,700	34,300

**General Fund
Budget Worksheet
2026**

	2024 Actual	2025 Amended Budget	6/30/2025 Year to Date Actual	2025 Estimated Remainder	2025 Estimated Total	2026 Proposed Budget
12 - Information Services						
Other Expenses	1,524	2,000	243	364	607	2,000
Computer System Admin Reimbursement	(250,000)	(168,000)	(84,000)	(84,000)	(168,000)	(333,000)
Total	\$ 1,575,046	2,049,332	988,324	1,058,186	2,046,510	2,115,047
Authorized Positions	8	9			9	9

Administrative Activities:

The Information Services Division is committed to serving the business operational needs of the City of Bossier City by providing enterprise-wide integrated system solutions and high-quality end user service to facilitate the efficient utilization of technology resources.

The Information Services Division is responsible for delivering quality services in the areas of systems support, hardware and software, help desk support, network operations, equipment procurement and business systems analysis. There are approximately 1,000 network devices, and over 600 individual user accounts located at over 24 locations throughout the City. Our Information Services Division is constantly upgrading computer software and hardware to keep up with the latest technology.

**General Fund
Budget Worksheet
2026**

	2024	2025	6/30/2025	2025	2025	2026
13 - Property Tax and Licenses	Actual	Amended Budget	Year to Date Actual	Estimated Remainder	Estimated Total	Proposed Budget
Regular Salaries and Wages	\$ -	-	-	-	-	146,829
Premium Hours and Overtime	-	-	-	-	-	500
FICA Payroll Taxes	-	-	-	-	-	9,135
Medicare Payroll Taxes	-	-	-	-	-	2,137
Municipal State Retirement	-	-	-	-	-	19,823
Insurance Benefits	-	-	-	-	-	49,398
Office Supplies	-	-	-	-	-	200
Printing	-	-	-	-	-	1,360
Postage	-	-	-	-	-	40,000
Operating Supplies	-	-	-	-	-	5,000
Advertising and Legal Notices	-	-	-	-	-	15,000
Software Maintenance and Subscriptions	-	-	-	-	-	25,000
Tyler Software Maintenance	-	-	-	-	-	3,483
Travel and Training	-	-	-	-	-	3,000
Consultant Services	-	-	-	-	-	10,000
Tax Assessor Services	-	-	-	-	-	30,000
Risk Management Charges	-	-	-	-	-	11,700
Total	\$ -	-	-	-	-	372,565

Authorized Positions	0	0			0	3
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Administrative Activities:

The Property and Occupational License Tax division bills and collects Property tax and Occupational License tax for the City of Bossier City.

The division processes alcohol beverage permit applications and issues alcohol permits.

The division also holds the annual tax sale for all immovable property within the City of Bossier City.

**General Fund
Budget Worksheet
2026**

	2024 Actual	2025 Amended Budget	6/30/2025 Year to Date Actual	2025 Estimated Remainder	2025 Estimated Total	2026 Proposed Budget
15 - Engineering						
Regular Salaries and Wages	\$ 393,116	487,462	216,594	259,538	476,132	619,730
Part Time	19,040	13,260	6,630	7,650	14,280	-
FICA Payroll Taxes	24,872	31,047	14,347	17,044	31,391	38,424
Medicare Payroll Taxes	5,817	7,261	3,355	3,987	7,342	8,987
Municipal State Retirement	57,249	68,246	32,143	38,078	70,221	83,665
Insurance Benefits	95,087	134,388	49,947	58,725	108,672	164,660
Office Supplies	6,942	7,000	3,106	3,985	7,091	7,000
Computer Supplies	-	500	191	191	382	500
Printing	3,685	3,000	751	751	1,502	3,000
Postage	19,721	25,000	9,418	9,418	18,836	25,000
Book and Periodicals	71	95	-	-	-	100
Memberships and Subscriptions	-	200	-	-	-	500
Credit Card Fees	175	500	90	90	180	500
Operating Supplies	12,947	4,000	629	668	1,297	4,000
Fuel and Oil	7,220	8,000	4,913	4,913	9,826	8,000
Employee Uniforms	5,370	2,000	1,683	(177)	1,506	2,500
Telephone Service	457	480	220	221	441	480
Internet Service	184	250	94	104	198	250
Mobile Phone Service	4,338	5,500	1,766	1,765	3,531	5,500
Wireless Data	4,652	4,180	1,600	1,601	3,201	4,180
Utility Locates	10,248	10,000	4,458	4,459	8,917	10,000
Equipment Rental	7,233	6,500	2,658	2,578	5,236	13,000
Software Maintenance and Subscriptions	36,916	40,200	38,837	1,363	40,200	46,000
Tyler Software Maintenance	9,520	8,595	8,595	-	8,595	8,515
Equipment Repair and Maintenance	-	850	-	-	-	850
Vehicle Repair and Maintenance	5,317	8,500	2,102	2,141	4,243	8,500
Towing Charges	2,700	5,000	1,050	1,050	2,100	5,000
Travel and Training	8,518	10,120	9,595	525	10,120	5,000
Consultant Services	343,786	428,771	152,775	18,025	170,800	250,000
Laboratory Testing Services	19,496	15,000	10,889	10,889	21,778	65,000

**General Fund
Budget Worksheet
2026**

	2024 Actual	2025 Amended Budget	6/30/2025 Year to Date Actual	2025 Estimated Remainder	2025 Estimated Total	2026 Proposed Budget
15 - Engineering						
Mowing Services	108,823	150,000	34,327	80,673	115,000	150,000
Demolitions	52,068	100,000	11,200	38,800	50,000	100,000
Recording Services	54,000	70,000	20,500	20,500	41,000	70,000
Risk Management Charges	33,748	94,700	47,350	47,350	94,700	42,800
Other Expenses	3,052	4,150	1,519	1,629	3,148	5,000
Total	\$ 1,356,368	1,754,755	693,332	638,534	1,331,866	1,756,641
Authorized Positions	9	10			10	10

Administrative Activities:

To ensure quality control in the construction of streets and storm drainage systems and to design streets and storm drainage systems which will alleviate flooding of homes and property.

To prepare quantity and cost estimates, prepare plans and specifications, and monitor projects and construction for capital improvement proje

To prepare legal descriptions and maps for annexation, land acquisitions, street dedications and closures.

To make certain that all contractors working within the City limits adhere to all specifications required by City ordinances.

**General Fund
Budget Worksheet
2026**

	2024 Actual	2025 Amended Budget	6/30/2025 Year to Date Actual	2025 Estimated Remainder	2025 Estimated Total	2026 Proposed Budget
16 - Traffic Engineering						
Regular Salaries and Wages	\$ 200,776	341,500	115,804	135,565	251,369	348,203
Premium Hours and Overtime	2,747	4,500	2,117	2,493	4,610	4,500
Part Time	9,688	-	-	-	-	-
Other Additional Pay	9,600	10,800	4,800	5,600	10,400	15,600
FICA Payroll Taxes	12,634	22,122	7,692	8,946	16,638	22,836
Medicare Payroll Taxes	2,955	5,174	1,799	2,092	3,891	5,342
Municipal State Retirement	30,641	49,322	17,664	20,441	38,105	49,114
Insurance Benefits	29,784	104,524	15,659	18,274	33,933	115,262
Office Supplies	661	1,422	598	598	1,196	1,000
Printing	-	142	-	-	-	200
Postage	63	190	11	12	23	300
Book and Periodicals	-	164	99	99	198	200
Memberships and Subscriptions	340	663	340	340	680	800
Operating Supplies	5,570	5,086	2,295	4,368	6,663	5,500
Fuel and Oil	11,022	20,000	5,638	5,638	11,276	20,000
Employee Uniforms	-	720	-	1,114	1,114	1,500
Electricity - Traffic Signals	43,405	30,000	18,830	20,163	38,993	45,000
Electricity - Street Lights	751,148	650,000	350,177	351,522	701,699	770,000
Electricity	7,702	6,000	3,846	4,008	7,854	8,000
Natural Gas	1,281	2,000	527	528	1,055	1,500
Water and Sewer	361	800	175	174	349	600
Telephone Service	5,121	9,300	2,569	2,569	5,138	6,000
Internet Service	882	700	460	460	920	1,000
Mobile Phone Service	1,465	2,000	564	564	1,128	2,000
Other Communications	1,466	1,700	-	-	-	1,700
Wireless Data	1,562	1,700	601	602	1,203	2,000
Equipment Rental	-	600	-	-	-	600
Software Maintenance and Subscriptions	3,266	25,000	900	900	1,800	10,000
Tyler Software Maintenance	-	3,386	3,386	-	3,386	3,590
Traffic Signal Repair and Maintenance	28,573	130,000	90,994	120,570	211,564	215,000
Street Light Repair and Maintenance	84,698	150,000	22,349	25,256	47,605	150,000

**General Fund
Budget Worksheet
2026**

	2024 Actual	2025 Amended Budget	6/30/2025 Year to Date Actual	2025 Estimated Remainder	2025 Estimated Total	2026 Proposed Budget
16 - Traffic Engineering						
Street Sign Repair and Maintenance	29,916	35,000	5,622	5,623	11,245	35,000
Guard Rail Repair and Maintenance	16,741	40,000	11,000	15,960	26,960	40,000
Pavement Mark Repair and Maintenance	1,928	200,000	136,515	63,485	200,000	300,000
Building Repair and Maintenance	2,853	4,435	1,902	3,162	5,064	8,000
Equipment Repair and Maintenance	222	935	323	322	645	1,000
Vehicle Repair and Maintenance	6,183	11,373	1,565	1,921	3,486	12,000
Travel and Training	2,845	7,000	3,862	3,859	7,721	10,000
Consultant Services	195,629	29,350	-	-	-	30,000
Risk Management Charges	495	47,700	23,850	23,850	47,700	21,600
Other Expenses	-	1,422	-	-	-	1,500
Total	\$ 1,504,223	1,956,730	854,533	851,078	1,705,611	2,266,447

Authorized Positions	7	7			7	7
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Administrative Activities:

To install and maintain all regulatory, warning and informational signs within the City's jurisdiction.

To maintain and operate all traffic signals in accordance with State and Federal Highway Standards.

To maintain and repair all roadway lighting systems, pavement markings, guardrails and safety barriers within the City's jurisdiction.

**General Fund
Budget Worksheet
2026**

	2024 Actual	2025 Amended Budget	6/30/2025 Year to Date Actual	2025 Estimated Remainder	2025 Estimated Total	2026 Proposed Budget
17 - Permits and Inspections						
Regular Salaries and Wages	\$ 518,364	598,794	281,800	327,861	609,661	610,780
Premium Hours and Overtime	218	5,000	302	303	605	5,000
Educational Incentive	-	-	-	-	-	-
Other Additional Pay	25,992	33,000	14,250	17,000	31,250	33,000
FICA Payroll Taxes	31,746	39,482	18,606	21,514	40,120	40,225
Medicare Payroll Taxes	7,424	9,234	4,351	5,032	9,383	9,408
Municipal State Retirement	78,980	88,452	43,588	50,178	93,766	86,911
Insurance Benefits	94,430	149,320	52,685	61,466	114,151	164,660
Office Supplies	2,488	3,000	1,129	1,146	2,275	3,000
Printing	148	1,500	-	-	-	1,500
Postage	24	1,895	10	10	20	1,500
Book and Periodicals	1,821	2,500	-	-	-	2,500
Memberships and Subscriptions	420	616	-	-	-	5,600
Credit Card Fees	266	500	105	105	210	500
Operating Supplies	1,143	2,943	1,299	1,299	2,598	3,000
Fuel and Oil	12,606	14,500	7,002	7,001	14,003	14,500
Employee Uniforms	3,152	6,029	1,728	1,728	3,456	6,000
Telephone Service	1,647	3,200	789	789	1,578	3,200
Internet Service	1,060	1,000	550	569	1,119	1,250
Mobile Phone Service	4,192	6,160	1,775	1,776	3,551	6,160
Wireless Data	4,523	4,500	1,806	1,805	3,611	4,500
Worker's Comp Claims	4,223	-	4,519	4,519	9,038	-
Equipment Rental	1,719	1,895	716	716	1,432	1,800
Software Maintenance and Subscriptions	3,334	35,000	2,879	2,879	5,758	35,000
Tyler Software Maintenance	30,970	31,152	31,152	-	31,152	31,543
Equipment Repair and Maintenance	-	1,895	-	-	-	1,500
Vehicle Repair and Maintenance	24,474	6,160	1,499	1,500	2,999	6,160
Travel and Training	7,796	17,500	953	951	1,904	17,500
Risk Management Charges	53,073	99,100	49,550	49,550	99,100	44,800
Other Expenses	-	2,769	-	-	-	2,500
Total	\$ 916,233	1,167,096	523,043	559,697	1,082,740	1,143,997

**General Fund
Budget Worksheet
2026**

	2024 Actual	2025 Amended Budget	6/30/2025 Year to Date Actual	2025 Estimated Remainder	2025 Estimated Total	2026 Proposed Budget
17 - Permits and Inspections						
Authorized Positions	11	10			10	10

Administrative Activities:

To issue permits for construction within the City limits or for any projects that tie into City water or sewerage.

To inspect all construction work for compliance with applicable codes.

To ensure that permits taken by subcontractors are equal to the amount deducted from the building permit by the general contractor.

To collect and maintain accurate records of fees for permits issued, and other monies received for services provided.

**General Fund
Budget Worksheet
2026**

	2024 Actual	2025 Amended Budget	6/30/2025 Year to Date Actual	2025 Estimated Remainder	2025 Estimated Total	2026 Proposed Budget
20 - Police Department						
Regular Salaries and Wages	\$ 11,105,590	12,401,409	5,478,443	6,391,978	11,870,421	12,381,207
Premium Hours and Overtime	412,925	400,000	237,130	278,669	515,799	450,000
Part Time	39,152	46,592	19,832	22,853	42,685	47,524
Part Time Civil Service	7,939	7,500	3,467	4,021	7,488	7,500
State Supplemental Pay	1,017,620	1,274,400	552,540	641,940	1,194,480	1,267,200
Hazardous Duty Pay	48,650	48,000	21,950	25,750	47,700	48,000
Uniform Allowance	49,956	50,000	24,840	24,840	49,680	50,000
Other Additional Pay	189,161	261,500	102,565	119,865	222,430	261,500
State Incentive Pay	20,000	-	-	-	-	-
Other Salary Reimbursements	(462)	-	-	-	-	-
FICA Payroll Taxes	25,540	32,894	12,384	13,906	26,290	32,952
Medicare Payroll Taxes	178,214	210,158	93,992	108,707	202,699	210,172
Municipal State Retirement	47,980	64,977	22,951	25,672	48,623	39,000
Police State Retirement	3,815,776	4,841,804	2,260,397	2,598,912	4,859,309	4,575,800
Insurance Benefits	2,369,207	2,562,332	1,358,126	1,587,574	2,945,700	3,240,270
Office Supplies	12,791	8,300	7,573	7,769	15,342	25,000
Computer Supplies	1,491	13,000	4,533	4,532	9,065	70,000
Printing	5,480	7,000	3,474	3,474	6,948	7,000
Postage	5,601	6,000	3,653	3,654	7,307	6,000
Memberships and Subscriptions	3,103	3,400	2,203	2,203	4,406	5,000
Credit Card Fees	150	300	15	15	30	500
Operating Supplies	38,023	74,700	19,254	27,411	46,665	100,000
Gun Repair and Ammunition	46,823	50,000	44,703	44,703	89,406	58,000
Fuel and Oil	537,862	500,000	244,979	244,978	489,957	500,000
Employee Uniforms	93,588	150,000	72,667	90,131	162,798	165,000
Jail - Food	55,021	50,000	26,659	37,218	63,877	60,000
Jail - Medical	5,686	9,477	1,895	3,236	5,131	9,500
Jail - Supplies	39,084	35,000	19,027	32,612	51,639	50,000
Jail - Contract Security	-	9,000	-	-	-	9,000
K9 Expenses	4,422	10,000	2,256	2,256	4,512	-

**General Fund
Budget Worksheet
2026**

	2024 Actual	2025 Amended Budget	6/30/2025 Year to Date Actual	2025 Estimated Remainder	2025 Estimated Total	2026 Proposed Budget
20 - Police Department						
Electricity	189,238	160,000	77,645	84,542	162,187	163,000
Natural Gas	8,655	10,000	6,589	6,589	13,178	13,200
Water and Sewer	5,951	7,000	1,679	1,816	3,495	4,000
Telephone Service	57,155	52,200	26,875	26,876	53,751	54,000
Internet Service	30,924	32,250	21,811	24,233	46,044	46,100
Mobile Phone Service	15,666	21,000	5,424	5,423	10,847	11,000
Other Communications	119,259	200,000	52,923	52,923	105,846	140,000
Wireless Data	111,604	120,000	45,730	45,731	91,461	100,000
Employment Physicals	19,442	18,954	11,929	16,445	28,374	30,000
Employee Health Services	-	1,000	-	-	-	1,000
Worker's Comp Claims	244,091	-	46,217	46,218	92,435	-
Advertising and Legal Notices	54	300	-	-	-	300
Equipment Rental	43,255	54,000	21,848	19,852	41,700	480,000
Other Equipment Maintenance Contract	1,845	25,000	-	-	-	25,000
Software Maintenance and Subscriptions	622,769	750,600	150,684	151,715	302,399	900,000
Tyler Software Maintenance	7,395	10,230	10,230	-	10,230	10,643
Computer System Charges	41,500	-	-	-	-	-
Building Repair and Maintenance	65,905	84,000	33,057	33,763	66,820	84,000
Equipment Repair and Maintenance	33,522	40,000	29,932	30,389	60,321	60,000
Vehicle Repair and Maintenance	279,585	280,000	164,047	243,457	407,504	400,000
Towing Charges	3,465	3,791	2,864	2,863	5,727	5,000
Travel and Training	63,425	90,000	17,034	18,570	35,604	90,000
Consultant Services	6,602	10,000	594	965	1,559	20,000
Coroner Services	201,610	200,000	132,795	132,795	265,590	250,000
Garbage Pickup Services	4,836	4,350	2,616	2,617	5,233	5,500
Risk Management Charges	930,111	2,044,652	1,022,326	1,022,326	2,044,652	793,000
Other Expenses	1,708	4,739	2,240	2,240	4,480	4,700
Community Relations	-	2,500	2,133	2,134	4,267	5,000
Des Exp - Narcotic Seizure	-	-	27,815	(27,815)	-	-
Des Exp - Police Benevolent	-	-	941	(941)	-	-
Des Exp - Diversion	-	-	19,240	5,760	25,000	-
Payments to Informants	-	5,000	-	-	-	5,000

**General Fund
Budget Worksheet
2026**

	2024 Actual	2025 Amended Budget	6/30/2025 Year to Date Actual	2025 Estimated Remainder	2025 Estimated Total	2026 Proposed Budget
20 - Police Department						
Grant Expenses - Federal	118,350	95,000	42,948	42,949	85,897	95,000
Grant Expenses - State and Local	-	5,000	-	-	-	5,000
Total	\$ 23,404,295	27,459,309	12,621,674	14,343,314	26,964,988	27,476,568

Authorized Positions	214	214			214	214
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Administrative Activities:

To protect life and property and preserve peace.

To prevent criminal activity.

To expedite the efficient flow of vehicular traffic.

To gain continued public support for the Police Department.

To respond to demands for investigative service and to dispose of the demand as soon as possible.

To investigate criminal activity by juveniles and adult offenders and apprehend responsible persons.

To effect an improved clearance rate of reported crimes.

To coordinate investigative activities of local, state and federal agencies.

To maintain and efficiently operate the communications, training, records, identification and incarceration facilities of the Police Department.

To have a safe and sanitary confinement facility to house all incarcerated persons.

To receive, prepare, maintain and coordinate all reports and records necessary for utilization by the Police Department and other agencies.

**General Fund
Budget Worksheet
2026**

	2024 Actual	2025 Amended Budget	6/30/2025 Year to Date Actual	2025 Estimated Remainder	2025 Estimated Total	2026 Proposed Budget
21 - Fire Department						
Regular Salaries and Wages	\$ 8,258,312	9,166,937	4,076,920	5,016,387	9,093,307	9,220,739
Premium Hours and Overtime	249,441	311,676	141,860	173,500	315,360	313,505
Part Time	11,231	-	-	-	-	-
Part Time Civil Service	4,190	5,475	2,531	3,085	5,616	5,475
Holiday Pay	198,687	210,840	97,904	143,606	241,510	212,077
State Supplemental Pay	866,189	972,360	416,553	416,552	833,105	972,360
24 Hour Shift OT	428,722	327,770	142,305	207,993	350,298	327,770
Specialized Training Pay	70,628	60,444	31,025	38,025	69,050	62,196
Out of Class Pay	84,487	251,583	36,543	47,543	84,086	131,335
Ambulance Pay	133,458	-	-	-	-	-
FICA Payroll Taxes	5,776	9,460	2,859	3,458	6,317	7,881
Medicare Payroll Taxes	144,768	158,082	74,505	91,726	166,231	160,400
Municipal State Retirement	14,122	18,637	7,465	8,991	16,456	17,514
Firefighters State Retirement	3,004,533	3,709,144	1,686,360	2,057,437	3,743,797	3,762,595
Insurance Benefits	1,709,675	2,293,295	926,883	1,143,556	2,070,439	2,522,625
Unemployment	-	13,505	-	-	-	13,505
Office Supplies	7,789	9,490	4,146	4,213	8,359	9,490
Computer Supplies	2,933	3,650	2,100	2,101	4,201	3,650
Printing	(6,111)	3,577	(3,677)	(3,642)	(7,319)	3,577
Postage	1,466	2,555	728	729	1,457	2,555
Book and Periodicals	2,767	5,840	2,390	2,390	4,780	5,840
Memberships and Subscriptions	3,471	6,205	1,020	1,224	2,244	6,205
Operating Supplies	56,816	62,050	28,802	29,707	58,509	62,050
Fuel and Oil	150,911	166,440	66,801	68,328	135,129	166,440
Employee Uniforms	84,053	81,030	41,717	41,877	83,594	105,850
Laundry and Cleaning	1,783	7,300	1,112	1,111	2,223	7,300
Electricity	158,356	149,650	58,522	78,653	137,175	149,650
Natural Gas	27,647	36,500	15,392	15,392	30,784	36,500
Water and Sewer	25,295	35,085	15,873	17,300	33,173	40,150
Telephone Service	32,077	32,448	16,147	16,146	32,293	36,500
Internet Service	29,564	36,902	19,396	23,311	42,707	47,450
Mobile Phone Service	15,692	21,900	5,861	5,861	11,722	21,900

**General Fund
Budget Worksheet
2026**

	2024 Actual	2025 Amended Budget	6/30/2025 Year to Date Actual	2025 Estimated Remainder	2025 Estimated Total	2026 Proposed Budget
21 - Fire Department						
Other Communications	65,436	65,655	25,112	25,112	50,224	65,700
Wireless Data	35,424	35,040	13,823	13,822	27,645	35,040
Employment Physicals	20,081	15,600	12,218	13,796	26,014	14,600
Employee Health Services	-	8,490	-	-	-	9,490
Worker's Comp Claims	710,135	-	424,107	424,107	848,214	-
Advertising and Legal Notices	14	1,000	-	-	-	1,000
Equipment Rental	78,331	80,000	41,816	42,060	83,876	90,000
Tyler Software Maintenance	3,451	-	-	-	-	-
Computer System Charges	41,500	-	-	-	-	-
Building Repair and Maintenance	69,239	83,950	25,309	37,847	63,156	91,250
Equipment Repair and Maintenance	81,801	70,000	39,807	40,883	80,690	100,000
Vehicle Repair and Maintenance	245,343	182,500	79,955	88,021	167,976	169,360
Travel and Training	46,798	43,800	38,823	38,823	77,646	51,100
Risk Management Charges	634,572	1,458,051	729,026	729,025	1,458,051	528,300
Other Expenses	1,039	6,080	21	23	44	6,080
Total	\$ 17,811,892	20,219,996	9,350,060	11,110,079	20,460,139	19,597,004
Authorized Positions	206	206			206	206

Administrative Activities:

To protect life and property against fires and other life threatening situations for the citizens of Bossier City.

To provide effective, efficient management of the Bossier City Fire Department.

To assure rapid response to fires by maintaining a system to accurately locate streets, hydrants, hospitals, schools and other facilities.

To maintain correct written records on all fire related incidents.

**General Fund
Budget Worksheet
2026**

	2024 Actual	2025 Amended Budget	6/30/2025 Year to Date Actual	2025 Estimated Remainder	2025 Estimated Total	2026 Proposed Budget
25 - Public Works						
Regular Salaries and Wages	\$ 178,386	195,844	91,419	106,484	197,903	931,332
Premium Hours and Overtime	31,437	25,000	23,719	27,674	51,393	55,000
Part Time	-	-	-	-	-	-
FICA Pay roll Taxes	12,403	13,693	7,243	8,379	15,622	61,153
Medicare Pay roll Taxes	2,900	3,203	1,694	1,959	3,653	14,302
Municipal State Retirement	25,981	27,419	13,611	15,645	29,256	125,730
Insurance Benefits	40,594	44,796	22,379	26,108	48,487	362,252
Unemployment	-	-	-	-	-	5,000
Office Supplies	590	850	292	303	595	850
Postage	35	190	15	14	29	190
Operating Supplies	1,471	1,422	614	614	1,228	15,400
Fuel and Oil	6,994	10,000	3,205	3,205	6,410	53,800
Chemicals	-	-	-	-	-	45,000
First Aid Supplies	23	25	-	-	-	25
Employee Uniforms	-	-	-	-	-	5,500
Electricity	5,337	7,757	2,123	2,261	4,384	7,500
Natural Gas	1,204	2,000	527	528	1,055	2,000
Water and Sewer	1,435	3,000	799	946	1,745	3,000
Telephone Service	3,361	5,000	1,671	1,672	3,343	5,100
Internet Service	2,204	3,050	1,150	1,150	2,300	3,150
Mobile Phone Service	2,581	2,500	993	993	1,986	2,500
Other Communications	2,666	-	-	-	-	25
Worker's Comp Claims	209	-	-	-	-	-
Advertising and Legal Notices	-	475	-	-	-	525
Equipment Rental	3,194	3,800	1,331	1,331	2,662	8,800
Software Maintenance and Subscriptions	-	200	189	-	189	1,200
Tyler Software Maintenance	-	3,386	3,386	-	3,386	3,590
Building Repair and Maintenance	8,822	9,500	5,385	6,449	11,834	14,500
Equipment Repair and Maintenance	2,359	5,500	3,064	3,065	6,129	59,000
Vehicle Repair and Maintenance	14,264	4,000	632	682	1,314	49,000
Right of Way Spraying Repair and Maintenance	-	-	-	-	-	245,000
Travel and Training	-	1,000	-	-	-	2,325

**General Fund
Budget Worksheet
2026**

	2024 Actual	2025 Amended Budget	6/30/2025 Year to Date Actual	2025 Estimated Remainder	2025 Estimated Total	2026 Proposed Budget
25 - Public Works						
Street Sweeping Services	-	-	-	-	-	100,000
Mowing Services	-	-	-	-	-	475,000
Risk Management Charges	19,060	36,000	18,000	18,000	36,000	71,300
Other Expenses	931	1,196	78	77	155	1,000
Total	\$ 368,441	410,806	203,519	227,539	431,058	2,730,049
Authorized Positions	3	3			3	22

Administrative Activities:

This department is responsible for the general cleanliness of the City including maintenance and cleaning of streets, sidewalks, alleys, ditches and storm drains, mowing, street sweeping, animal control, herbicide and mosquito control.

To control mosquitoes and vegetation in and on City streets and drainage ditches.

To keep City roads and neighborhood streets clean. To cut grass on City right of ways, lots, medians and ditches. To cut grass on State highways that the State has contracted the City to mow.

In addition the management of Animal Control and Sanitation are assigned to this department.

**General Fund
Budget Worksheet
2026**

	2024 Actual	2025 Amended Budget	6/30/2025 Year to Date Actual	2025 Estimated Remainder	2025 Estimated Total	2026 Proposed Budget
26 - Street Division						
Regular Salaries and Wages	\$ 79,952	198,318	49,725	57,921	107,646	148,068
Premium Hours and Overtime	3,280	7,184	774	808	1,582	7,000
Part Time	22,810	41,600	8,433	9,574	18,007	42,432
FICA Pay roll Taxes	6,541	15,322	3,809	4,388	8,197	12,247
Medicare Pay roll Taxes	1,530	3,584	891	1,026	1,917	2,866
Municipal State Retirement	11,380	27,767	7,334	8,440	15,774	19,991
Insurance Benefits	16,602	74,660	8,092	9,446	17,538	65,864
Office Supplies	-	474	-	-	-	450
Operating Supplies	7,772	14,500	5,624	5,848	11,472	14,500
Fuel and Oil	56,707	60,000	21,007	21,007	42,014	60,000
First Aid Supplies	140	275	212	211	423	300
Employee Uniforms	3,000	4,500	4,500	-	4,500	4,500
Construction Materials	32,439	45,000	9,856	19,605	29,461	45,000
Electricity	4,144	5,000	1,562	1,563	3,125	5,000
Natural Gas	1,204	2,000	527	528	1,055	2,000
Water and Sewer	321	500	175	174	349	500
Telephone Service	659	850	329	328	657	850
Internet Service	441	400	230	230	460	400
Mobile Phone Service	562	700	216	217	433	700
Other Communications	-	237	-	-	-	200
Employment Physicals	-	300	-	-	-	300
Worker's Comp Claims	13,135	-	-	-	-	-
Advertising and Legal Notices	-	190	-	-	-	200
Equipment Rental	1,367	5,500	-	-	-	5,500
Building Repair and Maintenance	2,066	7,977	-	-	-	7,500
Equipment Repair and Maintenance	29,531	25,000	17,284	17,566	34,850	35,000
Vehicle Repair and Maintenance	6,712	47,385	2,168	2,910	5,078	47,000
Travel and Training	-	284	-	-	-	250
Consultant Services	3,000	3,000	-	-	-	3,000
Risk Management Charges	104,111	193,100	96,550	96,550	193,100	87,300
Other Expenses	-	1,895	-	-	-	1,900
Total	\$ 409,406	787,502	239,298	258,340	497,638	620,818

General Fund
Budget Worksheet
2026

	2024 Actual	2025 Amended Budget	6/30/2025 Year to Date Actual	2025 Estimated Remainder	2025 Estimated Total	2026 Proposed Budget
26 - Street Division						
Authorized Positions	4		5		5	4

Administrative Activities:

To maintain streets, alleys, bridges and ditches including all asphalt and concrete street patching and restructuring.

**General Fund
Budget Worksheet
2026**

	2024	2025	6/30/2025	2025	2025	2026
	Actual	Amended Budget	Year to Date Actual	Estimated Remainder	Estimated Total	Proposed Budget
30 - Animal Control						
Regular Salaries and Wages	\$ -	-	-	-	-	363,465
Premium Hours and Overtime	-	-	-	-	-	25,000
Part Time	-	-	-	-	-	76,500
FICA Payroll Taxes	-	-	-	-	-	28,828
Medicare Payroll Taxes	-	-	-	-	-	6,743
Municipal State Retirement	-	-	-	-	-	49,069
Insurance Benefits	-	-	-	-	-	164,660
Office Supplies	-	-	-	-	-	2,000
Printing	-	-	-	-	-	1,000
Postage	-	-	-	-	-	80
Book and Periodicals	-	-	-	-	-	80
Memberships and Subscriptions	-	-	-	-	-	300
Credit Card Fees	-	-	-	-	-	500
Operating Supplies	-	-	-	-	-	65,000
Fuel and Oil	-	-	-	-	-	8,400
Cleaning Supplies	-	-	-	-	-	12,000
First Aid Supplies	-	-	-	-	-	250
Animal Food	-	-	-	-	-	35,000
Employee Uniforms	-	-	-	-	-	6,000
Rabies Certificates and Spay and Neuter Vouchers	-	-	-	-	-	65,000
Electricity	-	-	-	-	-	25,000
Natural Gas	-	-	-	-	-	14,000
Water and Sewer	-	-	-	-	-	5,000
Telephone Service	-	-	-	-	-	2,500
Internet Service	-	-	-	-	-	850
Mobile Phone Service	-	-	-	-	-	750
Other Communications	-	-	-	-	-	1,500
Wireless Data	-	-	-	-	-	1,800
Equipment Rental	-	-	-	-	-	3,000
Software Maintenance and Subscriptions	-	-	-	-	-	8,750

**General Fund
Budget Worksheet
2026**

	2024 Actual	2025 Amended Budget	6/30/2025 Year to Date Actual	2025 Estimated Remainder	2025 Estimated Total	2026 Proposed Budget
30 - Animal Control						
Tyler Software Maintenance	-	-	-	-	-	1,732
Building Repair and Maintenance	-	-	-	-	-	21,500
Equipment Repair and Maintenance	-	-	-	-	-	7,500
Vehicle Repair and Maintenance	-	-	-	-	-	5,000
Travel and Training	-	-	-	-	-	5,000
Veterinary Services	-	-	-	-	-	20,000
Animal Disposal Services	-	-	-	-	-	1,000
Risk Management Charges	-	-	-	-	-	38,300
Other Expenses	-	-	-	-	-	500
Total	\$ -	-	-	-	-	1,073,557
Authorized Positions	0	0			0	10

Administrative Activities:

To enforce City and State Animal Control ordinances.

To enforce public health ordinances covering the housing and keeping of animals, domestic and non-domestic.

To encourage proper care and humane treatment of all domestic and non-domestic animals.

**General Fund
Budget Worksheet
2026**

	2024 Actual	2025 Amended Budget	6/30/2025 Year to Date Actual	2025 Estimated Remainder	2025 Estimated Total	2026 Proposed Budget
32 - Parks and Recreation						
Regular Salaries and Wages	\$ 1,179,336	1,335,303	599,738	700,680	1,300,418	1,353,176
Premium Hours and Overtime	37,262	125,000	61,479	65,458	126,937	80,000
Part Time	279,598	375,000	123,369	152,618	275,987	382,247
FICA Payroll Taxes	91,159	113,790	48,610	56,777	105,387	112,558
Medicare Payroll Taxes	21,523	26,613	11,712	13,643	25,355	26,325
Municipal State Retirement	162,159	186,944	86,005	99,451	185,456	182,680
Insurance Benefits	270,705	462,892	150,042	174,069	324,111	510,446
Office Supplies	2,421	3,422	2,719	2,977	5,696	3,500
Postage	184	948	76	77	153	200
Memberships and Subscriptions	75	95	75	-	75	300
Credit Card Fees	593	10,000	68	69	137	500
Operating Supplies	62,238	86,300	24,258	30,363	54,621	85,000
Recreational Programs	-	15,000	9,701	9,702	19,403	15,000
Security	-	10,000	8,610	8,610	17,220	10,000
Fuel and Oil	53,144	58,000	24,954	24,954	49,908	58,000
Field Paint	22,604	30,000	9,394	11,323	20,717	20,000
Keys and Locks	1,859	3,500	510	510	1,020	3,500
Trophies	9,085	12,477	2,843	2,843	5,686	12,500
Chemicals	38,232	40,000	308	1,899	2,207	40,000
First Aid Supplies	164	284	171	171	342	300
Employee Uniforms	8,537	13,332	6,739	10,078	16,817	15,000
Concession Purchases	5,947	7,582	3,450	4,628	8,078	7,500
Youth Sport Uniforms	74,573	65,000	13,884	13,885	27,769	100,000
Electricity	327,179	317,000	154,273	176,232	330,505	370,000
Natural Gas	14,605	19,000	7,219	7,219	14,438	19,000
Water and Sewer	123,187	100,000	55,332	63,345	118,677	120,000
Telephone Service	13,109	11,000	6,545	6,545	13,090	13,000
Internet Service	8,152	9,000	3,468	3,798	7,266	9,000
Mobile Phone Service	534	2,000	1,106	-	2,212	3,000
Other Communications	10,665	14,000	-	-	-	14,000
Wireless Data	1,560	6,150	388	389	777	5,000
Worker's Comp Claims	4,030	-	-	-	-	-

**General Fund
Budget Worksheet
2026**

	2024 Actual	2025 Amended Budget	6/30/2025 Year to Date Actual	2025 Estimated Remainder	2025 Estimated Total	2026 Proposed Budget
32 - Parks and Recreation						
Equipment Rental	12,870	17,059	1,582	1,118	2,700	14,000
Software Maintenance and Subscriptions	13,963	15,000	2,256	11,979	14,235	1,000
Tyler Software Maintenance	1,737	5,209	5,209	-	5,209	5,321
Building Repair and Maintenance	96,116	100,000	45,350	55,457	100,807	100,000
Equipment Repair and Maintenance	32,815	30,000	15,248	16,258	31,506	30,000
Vehicle Repair and Maintenance	10,837	33,170	7,118	7,303	14,421	33,000
Grounds Repair and Maintenance	43,588	70,000	7,435	7,688	15,123	50,000
Park and Fixture Repair and Maintenance	18,449	18,954	9,146	9,141	18,287	30,000
South Bossier Repair and Maintenance	26,578	32,000	16,638	35,313	51,951	32,000
Travel and Training	-	1,422	-	-	-	7,000
Gym Cleaning Services	2,200	5,000	2,150	2,150	4,300	5,000
Third Party Officials	-	-	-	-	-	40,000
Tennis Pro Services	36,000	36,000	18,000	18,000	36,000	36,000
Risk Management Charges	78,199	177,000	88,500	88,500	177,000	80,000
Other Expenses	-	2,174	-	-	-	2,000
CADA Lease	15,000	15,000	15,000	-	15,000	15,000
Total	\$ 3,212,771	4,017,620	1,650,678	1,895,220	3,547,004	4,052,053
Authorized Positions	31	31			31	31

Administrative Activities:

To provide management policies to all facets of recreation that will bring about a more efficient and productive recreation division.

To plan for future recreational projects and facilities.

To provide programs that serve the functional athletic needs to as many citizens as possible in recreational competitive sports.

To make available recreational swimming and to provide the opportunity to learn basic swim strokes, and to improve swimming skills skills already learned.

To operate recreational facilities in a professional manner that meets the needs of our citizens.

To promote increased sports participation. To maintain all recreation facilities.

**General Fund
Budget Worksheet
2026**

	2024 Actual	2025 Amended Budget	6/30/2025 Year to Date Actual	2025 Estimated Remainder	2025 Estimated Total	2026 Proposed Budget
85 - Payments to Governmental Entities, Other Entities, and Component Units						
Payments to Governmental Entities						
Caddo Bossier Homeland Security	\$ 84,072	90,000	83,507	-	83,507	101,230
Youth Detention Center	150,000	150,000	75,000	75,000	150,000	150,000
Shreveport Transit Authority	792,127	900,000	333,156	566,844	900,000	900,000
Department of Veterans Affairs	28,633	50,000	19,183	21,970	41,153	50,000
Louisiana State University Extension Cooperative	5,000	5,000	2,500	2,500	5,000	5,000
Bossier Parish School Board Crossing Guards	100,000	100,000	33,228	66,772	100,000	100,000
Bossier Parish School Board Traffic Officers	-	25,000	-	25,000	25,000	-
Election Expense	34,455	60,000	26,914	26,914	53,828	60,000
Subtotal	1,194,287	1,380,000	573,488	785,000	1,358,488	1,366,230
Payments to Other Entities						
Bossier Arts Council	105,000	130,000	92,500	37,500	130,000	80,000
Bossier Council on Aging	150,180	151,000	151,000	-	151,000	150,000
Louisiana Municipal Association	7,768	10,000	8,546	-	8,546	10,000
Keep Bossier Beautiful	31,374	30,000	16,991	16,992	33,983	32,000
Northwest Louisiana Council of Governments	62,750	62,750	31,318	31,432	62,750	69,050
Commission for Women	10,000	12,000	12,000	-	12,000	12,000
Red River Valley Association	1,750	2,000	1,000	1,000	2,000	2,000
Coordinating and Development Corporation	32,750	32,750	32,750	-	32,750	32,750
Barksdale Forward	65,000	65,000	32,500	32,500	65,000	65,000
Gingerbread House Advocacy Center	25,000	25,000	25,000	-	25,000	25,000
Shreveport Bossier Military Affairs Council	-	100,000	100,000	-	100,000	55,000
Veterans Celebration Committee	2,500	2,500	-	2,500	2,500	-
United Way of Northwest Louisiana	20,000	23,000	-	23,000	23,000	20,000
Women Veterans of Ark-La-Tex	-	1,000	-	1,000	1,000	-
Volunteers of America	25,000	25,000	25,000	-	25,000	20,000
Subtotal	539,072	672,000	528,605	145,924	674,529	572,800

**General Fund
Budget Worksheet
2026**

	2024 Actual	2025 Amended Budget	6/30/2025 Year to Date Actual	2025 Estimated Remainder	2025 Estimated Total	2026 Proposed Budget
Payments to Component Units						
Metropolitan Planning Commission	317,701	417,701	258,850	158,851	417,701	317,701
Subtotal	317,701	417,701	258,850	158,851	417,701	317,701
Total Payments to Governmental Entities, Other Entities, and Component Units	2,051,060	2,469,701	1,360,943	1,089,775	2,450,718	2,256,731

**Property Tax
Budget Worksheet
2026**

	2024 Actual	2025 Amended Budget	6/30/2025 Year to Date Actual	2025 Estimated Remainder	2025 Estimated Total	2026 Proposed Budget
Total Assessed Valuation	\$ 780,078,350	752,878,675	-	752,878,675	752,878,675	800,000,000
Rate per \$1,000	X 21.50	X 22.58	X 22.58	X 21.50	X 21.50	X 21.50
Gross Tax Levy	16,771,685	17,000,000	-	16,186,892	16,186,892	17,200,000
Distribution						
General Fund						
General Alimony Bossier City 5.25	\$ 4,095,411	4,193,534	-	3,952,613	3,952,613	4,200,000
Fire and Police Departments 7.85	6,123,615	6,263,951	-	5,910,098	5,910,098	6,280,000
Fire and Police Salaries 5.84	4,555,658	4,502,214	-	4,396,811	4,396,811	4,672,000
Fire and Police Departments 2.56	1,997,001	2,040,301	-	1,927,369	1,927,369	2,048,000
General Fund Total	\$ 16,771,685	17,000,000	-	16,186,891	16,186,891	17,200,000

**Metropolitan Planning Commission
Budget Worksheet
2026**

200 - Metropolitan Planning Commission	2024 Actual	2025 Amended Budget	6/30/2025 Year to Date Actual	2025 Estimated Remainder	2025 Estimated Total	2026 Proposed Budget
Revenues						
Cert of Occupancy Permits	\$ 48,685	40,000	25,190	25,190	50,380	42,266
Zoning and Appeals Permits	105,902	80,000	38,769	38,770	77,539	75,000
MPC Plan Review - City	87,387	75,000	49,100	49,100	98,200	75,000
MPC Plan Review - Parish	16,729	10,000	3,973	3,973	7,946	10,000
Operating Subsidy - Bossier Parish Police Jury	238,276	317,701	239,935	157,191	397,126	317,701
Operating Subsidy - City of Bossier City	317,701	417,701	258,850	158,851	417,701	317,701
Interest Earned	25,923	-	12,887	12,886	25,773	-
Unrealized Gain (Loss)	7,621	-	-	-	-	-
Other Income	(844)	-	196	195	391	-
Total Revenues	847,380	940,402	628,900	446,156	1,075,056	837,668
Expenditures						
Regular Salaries and Wages	\$ 314,949	447,269	161,431	190,673	352,104	445,889
Part Time	-	6,120	-	-	-	6,243
Car Allowance	4,200	4,200	2,100	2,800	4,900	-
Other Additional Pay	1,800	6,000	1,700	2,100	3,800	6,000
FICA Payroll Taxes	18,542	28,743	10,248	12,068	22,316	28,406
Medicare Payroll Taxes	4,337	6,723	2,397	2,822	5,219	6,644
Parochial Retirement	23,451	34,769	11,799	13,847	25,646	31,634
Insurance Benefits	60,426	104,215	31,439	36,482	67,921	114,877
Unemployment	1,100	-	-	-	-	-
Office Supplies	2,981	4,000	1,835	1,835	3,670	4,000
Computer Supplies	2,551	6,000	1,612	1,612	3,224	6,000
Postage	2,418	3,000	1,605	1,604	3,209	3,200
Book and Periodicals	-	500	-	-	-	500
Memberships and Subscriptions	1,598	2,100	1,654	1,655	3,309	4,266
Credit Card Fees	175	500	120	120	240	500
Fuel and Oil	3,388	4,500	1,405	1,405	2,810	4,500
Employee Uniforms	938	3,000	-	1,606	1,606	3,000
Telephone Service	327	450	148	147	295	450
Internet Service	184	300	94	104	198	300

**Metropolitan Planning Commission
Budget Worksheet
2026**

	2024 Actual	2025 Amended Budget	6/30/2025 Year to Date Actual	2025 Estimated Remainder	2025 Estimated Total	2026 Proposed Budget
200 - Metropolitan Planning Commission						
Mobile Phone Service	1,359	1,500	427	426	853	1,500
Wireless Data	1,040	1,100	400	400	800	1,100
Advertising and Legal Notices	1,055	1,500	434	435	869	1,500
Software Maintenance and Subscriptions	11,335	30,000	10,541	10,541	21,082	30,000
Tyler Software Maintenance	10,000	11,000	8,595	-	8,595	11,000
Vehicle Repair and Maintenance	2,348	4,500	1,569	1,569	3,138	4,500
Travel and Training	13,615	20,000	6,137	6,527	12,664	22,097
Audit Services	2,000	2,000	-	2,000	2,000	2,000
Consultant Services	17,508	130,000	6,300	123,700	130,000	80,814
Legal Fees	27,352	40,000	4,743	25,257	30,000	40,000
Risk Management Charges	103,000	121,700	42,256	42,256	84,512	121,700
Professional Liability Insurance	27,909	33,000	31,064	-	31,064	38,000
Other Expenses	2,941	2,500	1,899	1,899	3,798	3,000
Buildings and Improvements	6,824	-	-	-	-	-
Office Equipment	1,044	6,000	40	40	80	6,000
Computer Equipment	5,616	15,274	4,463	5,847	10,310	6,000
Other Equipment	-	3,000	-	-	-	-
Vehicles	40,109	40,000	-	40,000	40,000	-
Total Expenditures	718,420	1,125,463	348,455	531,777	880,232	1,035,620
Excess (Deficiency) of Revenues Over Expenditures	128,960	(185,061)	280,445	(85,621)	194,824	(197,952)
Other Financing Sources (Uses)						
Transfers In	-	-	-	-	-	-
Transfers Out - City of Bossier City	(16,070)	(15,182)	(14,998)	-	(14,998)	(15,182)
Total Other Financing Sources (Uses)	(16,070)	(15,182)	(14,998)	-	(14,998)	(15,182)
Net Change in Fund Balance	112,890	(200,243)	265,447	(85,621)	179,826	(213,134)
Fund Balance at Beginning of Year	682,628	883,532	795,518	1,060,965	795,518	975,344

Metropolitan Planning Commission
Budget Worksheet
2026

	2024 Actual	2025 Amended Budget	6/30/2025 Year to Date Actual	2025 Estimated Remainder	2025 Estimated Total	2026 Proposed Budget
200 - Metropolitan Planning Commission						
Fund Balance at End of Year	\$ 795,518	683,289	1,060,965	975,344	975,344	762,210
Authorized Positions	8	7			7	7

**Community Development Fund
Budget Worksheet
2026**

210 - Community Development	2024 Actual	2025 Amended Budget	6/30/2025 Year to Date Actual	2025 Estimated Remainder	2025 Estimated Total	2026 Proposed Budget
Revenues						
Federal Grant Revenue	\$ 585,339	600,000	79,978	340,483	420,461	640,000
CDBG Loan Repayments	100	-	-	-	-	-
Other Income	-	400	-	-	-	400
Total Revenues	585,439	600,400	79,978	340,483	420,461	640,400
Expenditures						
Federal Grant Expenditures	585,339	600,000	210,231	210,230	420,461	640,000
Total Expenditures	585,339	600,000	210,231	210,230	420,461	640,000
Excess (Deficiency) of Revenues Over Expenditures	100	400	(130,253)	130,253	-	400
Other Financing Sources (Uses)						
Transfers In	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-	-
Net Change in Fund Balance	100	400	(130,253)	130,253	-	400
Fund Balance at Beginning of Year	39,704	193,077	39,804	(90,449)	39,804	39,804
Fund Balance at End of Year	\$ 39,804	193,477	(90,449)	39,804	39,804	40,204

**Diversion Program Fund
Budget Worksheet
2026**

215 - Diversion Program	2024 Actual	2025 Amended Budget	6/30/2025 Year to Date Actual	2025 Estimated Remainder	2025 Estimated Total	2026 Proposed Budget
Revenues						
Diversion Revenue	\$ 288,003	150,000	60,814	60,813	121,627	150,000
Interest Earned	3,011	-	2,094	2,094	4,188	-
Total Revenues	291,014	150,000	62,908	62,907	125,815	150,000
Expenditures						
Other Expenses	2,004	75,000	-	-	-	75,000
Police Distribution	72,001	37,500	15,203	15,204	30,407	37,500
City Court Distribution	72,001	37,500	11,680	18,727	30,407	37,500
Total Expenditures	146,006	150,000	26,883	33,931	60,814	150,000
Excess (Deficiency) of Revenues Over Expenditures	145,008	-	36,025	28,976	65,001	-
Other Financing Sources (Uses)						
Transfers In	-	-	-	-	-	-
Transfers Out	(3,961)	-	-	-	-	-
Total Other Financing Sources (Uses)	(3,961)	-	-	-	-	-
Net Change in Fund Balance	141,047	-	36,025	28,976	65,001	-
Fund Balance at Beginning of Year	-	600	141,047	177,072	141,047	206,048
Fund Balance at End of Year	\$ 141,047	600	177,072	206,048	206,048	206,048

**Civic Center Fund
Budget Worksheet
2026**

230 - Civic Center

Revenues

	2024 Actual	2025 Amended Budget	6/30/2025 Year to Date Actual	2025 Estimated Remainder	2025 Estimated Total	2026 Proposed Budget
Commercial Events	\$ 124,685	100,000	80,409	80,409	160,818	110,000
Non-Commercial Events	133,732	200,000	109,065	109,065	218,130	200,000
City Sponsored Events	-	1,000	-	-	-	1,000
Concessions	26,287	15,000	13,400	13,399	26,799	20,000
Interest Earned	57,126	8,500	24,200	24,200	48,400	8,500
Unrealized Gain (Loss)	18,701	-	-	-	-	-
Other Income	7,086	5,000	6,410	6,410	12,820	5,000
Total Revenues	367,617	329,500	233,484	233,483	466,967	344,500

Expenditures

Regular Salaries and Wages	64,254	93,521	22,455	26,111	48,566	123,472
Premium Hours and Overtime	480	1,677	460	460	920	1,500
Part Time	18,866	44,278	12,513	13,416	25,929	45,900
FICA Payroll Taxes	5,141	8,649	2,303	2,585	4,888	10,595
Medicare Payroll Taxes	1,202	2,024	539	604	1,143	2,479
Municipal State Retirement	8,632	13,093	3,386	3,879	7,265	16,670
Insurance Benefits	589	29,864	271	283	554	32,932
Unemployment	-	1,263	-	-	-	1,000
Office Supplies	40	750	43	44	87	750
Computer Supplies	-	200	-	-	-	200
Postage	-	100	-	-	-	100
Memberships and Subscriptions	-	50	-	-	-	50
Credit Card Fees	150	500	90	90	180	500
Operating Supplies	7,227	12,000	4,214	5,665	9,879	12,000
Fuel and Oil	1,425	1,500	1,124	1,125	2,249	2,000
Employee Uniforms	-	1,000	290	290	580	1,000
Concession Purchases	10,984	14,000	6,125	6,126	12,251	14,000
Electricity	145,194	170,000	61,948	88,052	150,000	167,000
Natural Gas	5,213	7,000	4,340	4,340	8,680	10,000
Water and Sewer	11,179	12,000	5,240	6,760	12,000	12,000
Telephone Service	4,775	6,000	2,381	2,382	4,763	6,000

**Civic Center Fund
Budget Worksheet
2026**

	2024 Actual	2025 Amended Budget	6/30/2025 Year to Date Actual	2025 Estimated Remainder	2025 Estimated Total	2026 Proposed Budget
230 - Civic Center						
Internet Service	1,448	1,450	756	755	1,511	1,450
Mobile Phone Service	637	1,500	398	398	796	1,500
Other Communications	-	500	-	-	-	500
Equipment Rental	1,330	2,000	639	425	1,064	2,000
Software Maintenance and Subscriptions	2,714	4,904	2,973	-	2,973	5,000
Tyler Software Maintenance	1,737	1,823	1,823	-	1,823	1,732
General Administration Charges	19,000	19,000	9,500	9,500	19,000	19,000
Computer System Charges	15,000	15,000	7,500	7,500	15,000	29,850
Building Repair and Maintenance	23,929	35,000	7,047	27,953	35,000	35,000
Equipment Repair and Maintenance	9,534	9,000	5,628	5,627	11,255	9,000
Vehicle Repair and Maintenance	15	1,000	-	-	-	1,000
Travel and Training	-	200	-	-	-	200
Risk Management Charges	63,400	51,967	25,983	25,984	51,967	34,900
Other Expenses	4,997	8,800	-	5,000	5,000	8,800
Buildings and Improvements	1,565	16,800	-	16,800	16,800	19,000
Computer Equipment	-	-	-	-	-	5,000
Other Equipment	-	12,200	80	11,920	12,000	5,000
Total Expenditures	430,657	600,613	190,049	274,074	464,123	639,080
Excess (Deficiency) of Revenues Over Expenditures	(63,040)	(271,113)	43,435	(40,591)	2,844	(294,580)
Other Financing Sources (Uses)						
Transfers In	300,000	300,000	-	300,000	300,000	300,000
Transfers Out	-	(22,538)	(22,538)	-	(22,538)	-
Total Other Financing Sources (Uses)	300,000	277,462	(22,538)	300,000	277,462	300,000
Net Change in Fund Balance	236,960	6,349	20,897	259,409	280,306	5,420
Fund Balance at Beginning of Year	1,704,279	1,927,114	1,941,239	1,962,136	1,941,239	2,221,545
Fund Balance at End of Year	\$ 1,941,239	1,933,463	1,962,136	2,221,545	2,221,545	2,226,965

**Civic Center Fund
Budget Worksheet
2026**

	2024 Actual	2025 Amended Budget	6/30/2025 Year to Date Actual	2025 Estimated Remainder	2025 Estimated Total	2026 Proposed Budget
230 - Civic Center						
Authorized Positions	2	2			2	2

Administrative Activities:

To serve the local economy by attracting conventions, trade shows, exhibits, banquets, expositions consumer shows, public attractions, and other events determined to be in the City's best interest.

To support the citizens of our City, educational institutions, and our business community.

**Hotel/Motel Taxes Fund
Budget Worksheet
2026**

235 - Hotel/Motel Taxes	2024 Actual	2025 Amended Budget	6/30/2025 Year to Date Actual	2025 Estimated Remainder	2025 Estimated Total	2026 Proposed Budget
Revenues						
1% Collection Fee	\$ -	-	17,455	17,455	34,910	10,000
3/4% Occupancy Tax	1,226,801	850,000	605,266	605,267	1,210,533	900,000
State Funds - Sales Tax Dedication	1,874,272	1,750,000	-	1,750,000	1,750,000	1,750,000
Interest Earned	173,798	15,000	86,436	86,434	172,870	15,000
Unrealized Gain (Loss)	56,355	-	-	-	-	-
Total Revenues	3,331,226	2,615,000	709,157	2,459,156	3,168,313	2,675,000
Expenditures						
East Bank Landscape Maintenance	44,480	55,000	26,489	32,249	58,738	70,000
Risk Management Charges	-	650,000	-	650,000	650,000	420,000
Other Expenses	1,220	-	-	-	-	-
Shreveport Bossier Sports Commission	57,500	72,500	45,000	27,500	72,500	67,500
BeBossier Campaign	-	25,000	25,000	-	25,000	10,000
Dixie World Series	61,373	-	-	-	-	-
Capital Projects	26,502	-	-	-	-	-
Arena Equipment	35,921	250,000	28,889	43,113	72,002	250,000
Total Expenditures	226,996	1,052,500	125,378	752,862	878,240	817,500
Excess (Deficiency) of Revenues Over Expenditures	3,104,230	1,562,500	583,779	1,706,294	2,290,073	1,857,500
Other Financing Sources (Uses)						
Transfers In	-	-	-	-	-	-
Transfers Out - Debt Service	(1,000,000)	(1,000,000)	(500,000)	(500,000)	(1,000,000)	(1,000,000)
Transfers Out - Civic Center	(300,000)	(300,000)	-	(300,000)	(300,000)	(300,000)
Transfers Out - Arena	-	(300,000)	-	(300,000)	(300,000)	(300,000)
Total Other Financing Sources (Uses)	(1,300,000)	(1,600,000)	(500,000)	(1,100,000)	(1,600,000)	(1,600,000)
Net Change in Fund Balance	1,804,230	(37,500)	83,779	606,294	690,073	257,500

**Hotel/Motel Taxes Fund
Budget Worksheet
2026**

	2024 Actual	2025 Amended Budget	6/30/2025 Year to Date Actual	2025 Estimated Remainder	2025 Estimated Total	2026 Proposed Budget
235 - Hotel/Motel Taxes						
Fund Balance at Beginning of Year	4,995,502	5,709,620	6,799,732	6,883,511	6,799,732	7,489,805
Fund Balance at End of Year	<u>\$ 6,799,732</u>	<u>5,672,120</u>	<u>6,883,511</u>	<u>7,489,805</u>	<u>7,489,805</u>	<u>7,747,305</u>

**Disaster Reserve Fund
Budget Worksheet
2026**

237 - Disaster Reserve	2024 Actual	2025 Amended Budget	6/30/2025 Year to Date Actual	2025 Estimated Remainder	2025 Estimated Total	2026 Proposed Budget
Revenues						
Federal Funds - Disaster Reimbursement	\$ 29,682	-	-	-	-	-
Interest Earned	114,784	8,000	44,655	44,655	89,310	8,000
Unrealized Gain (Loss)	38,863	-	-	-	-	-
Total Revenues	183,329	8,000	44,655	44,655	89,310	8,000
Expenditures						
Disaster Expenditures	394,945	8,000	-	-	-	8,000
Total Expenditures	394,945	8,000	-	-	-	8,000
Excess (Deficiency) of Revenues Over Expenditures	(211,616)	-	44,655	44,655	89,310	-
Other Financing Sources (Uses)						
Transfers In	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-	-
Net Change in Fund Balance	(211,616)	-	44,655	44,655	89,310	-
Fund Balance at Beginning of Year	3,802,501	3,504,318	3,590,885	3,635,540	3,590,885	3,680,195
Fund Balance at End of Year	\$ 3,590,885	3,504,318	3,635,540	3,680,195	3,680,195	3,680,195

**Fire Improvements and Operations Fund
Budget Worksheet
2026**

240 - Fire Improvements and Operations	2024 Actual	2025 Amended Budget	6/30/2025 Year to Date Actual	2025 Estimated Remainder	2025 Estimated Total	2026 Proposed Budget
Revenues						
Sales Tax	\$ 4,522,569	3,831,756	2,342,777	2,342,776	4,685,553	3,991,400
Interest Earned	68,409	-	34,194	34,194	68,388	-
Unrealized Gain (Loss)	20,300	-	-	-	-	-
Total Revenues	4,611,278	3,831,756	2,376,971	2,376,970	4,753,941	3,991,400
Expenditures						
Capital Projects	-	-	-	-	-	850,000
Total Expenditures	-	-	-	-	-	850,000
Excess (Deficiency) of Revenues Over Expenditures	4,611,278	3,831,756	2,376,971	2,376,970	4,753,941	3,141,400
Other Financing Sources (Uses)						
Transfers In	-	-	-	-	-	-
Transfers Out - General Fund	(3,831,756)	(3,831,756)	(1,915,878)	(1,915,878)	(3,831,756)	(3,991,400)
Total Other Financing Sources (Uses)	(3,831,756)	(3,831,756)	(1,915,878)	(1,915,878)	(3,831,756)	(3,991,400)
Net Change in Fund Balance	779,522	-	461,093	461,092	922,185	(850,000)
Fund Balance at Beginning of Year	1,768,835	2,484,411	2,548,357	3,009,450	2,548,357	3,470,542
Fund Balance at End of Year	\$ 2,548,357	2,484,411	3,009,450	3,470,542	3,470,542	2,620,542

**Jail and Municipal Building Fund
Budget Worksheet
2026**

250 - Jail and Municipal Building	2024 Actual	2025 Amended Budget	6/30/2025 Year to Date Actual	2025 Estimated Remainder	2025 Estimated Total	2026 Proposed Budget
Revenues						
Sales Tax	2,584,325	2,189,575	1,338,729	1,338,730	2,677,459	2,100,000
Scoreboard Marketing Revenue	87,000	87,000	-	87,000	87,000	87,000
Interest Earned	133,879	20,000	50,935	50,934	101,869	28,000
Unrealized Gain (Loss)	44,131	-	-	-	-	-
Total Revenues	2,849,335	2,296,575	1,389,664	1,476,664	2,866,328	2,215,000
Expenditures						
Capital Projects	1,144,086	380,953	69,046	69,047	138,093	215,000
Total Expenditures	1,144,086	380,953	69,046	69,047	138,093	215,000
Excess (Deficiency) of Revenues Over Expenditures	1,705,249	1,915,622	1,320,618	1,407,617	2,728,235	2,000,000
Other Financing Sources (Uses)						
Transfers In	-	-	-	-	-	-
Transfers Out - General Fund - Jailers	(1,000,000)	(1,000,000)	(500,000)	(500,000)	(1,000,000)	(1,000,000)
Transfers Out - General Fund - Jail Building	(1,000,000)	(1,000,000)	(500,000)	(500,000)	(1,000,000)	(1,000,000)
Total Other Financing Sources (Uses)	(2,000,000)	(2,000,000)	(1,000,000)	(1,000,000)	(2,000,000)	(2,000,000)
Net Change in Fund Balance	(294,751)	(84,378)	320,618	407,617	728,235	-
Fund Balance at Beginning of Year	4,266,364	3,881,602	3,971,613	4,292,231	3,971,613	4,699,848
Fund Balance at End of Year	3,971,613	3,797,224	4,292,231	4,699,848	4,699,848	4,699,848

**Streets and Drainage Fund
Budget Worksheet
2026**

260 - Streets and Drainage	2024 Actual	2025 Amended Budget	6/30/2025 Year to Date Actual	2025 Estimated Remainder	2025 Estimated Total	2026 Proposed Budget
Revenues						
Sales Tax	\$ 3,230,406	2,736,968	1,673,412	1,673,412	3,346,824	2,320,000
Contribution from State of LA	75,000	225,000	75,000	75,000	150,000	-
Interest Earned	108,355	15,000	40,177	40,176	80,353	15,000
Unrealized Gain (Loss)	39,857	-	-	-	-	-
Total Revenues	3,453,618	2,976,968	1,788,589	1,788,588	3,577,177	2,335,000
Expenditures						
Capital Street Improvements	2,479,801	836,929	387,459	121,478	508,937	-
Unplanned Streets and Drainage	698,270	1,721,806	654,409	150,479	804,888	1,000,000
Stormwater Drainage	376,367	1,023,633	145,361	145,360	290,721	700,000
Total Expenditures	3,554,438	3,582,368	1,187,229	417,317	1,604,546	1,700,000
Excess (Deficiency) of Revenues Over Expenditures	(100,820)	(605,400)	601,360	1,371,271	1,972,631	635,000
Other Financing Sources (Uses)						
Transfers In	-	-	-	-	-	-
Transfers Out - General Fund	(905,212)	(1,000,000)	(500,000)	(500,000)	(1,000,000)	(620,000)
Total Other Financing Sources (Uses)	(905,212)	(1,000,000)	(500,000)	(500,000)	(1,000,000)	(620,000)
Net Change in Fund Balance	(1,006,032)	(1,605,400)	101,360	871,271	972,631	15,000
Fund Balance at Beginning of Year	4,077,324	1,821,535	3,071,292	3,172,652	3,071,292	4,043,923
Fund Balance at End of Year	\$ 3,071,292	216,135	3,172,652	4,043,923	4,043,923	4,058,923

**Water Fund
Budget Worksheet
2026**

600 - Water	2024 Actual	2025 Amended Budget	6/30/2025 Year to Date Actual	2025 Estimated Remainder	2025 Estimated Total	2026 Proposed Budget
Revenues						
Rental Income	\$ 14,482	5,000	8,448	8,447	16,895	5,000
Interest Earned	31,143	6,000	14,139	14,139	28,278	10,000
Water Sales - Charges	3,343,932	3,325,000	1,597,455	2,662,424	4,259,879	4,200,000
Water Sales - Usage	11,686,126	12,550,000	4,807,237	8,012,060	12,819,297	15,000,000
Water Sales - Miscellaneous	33,740	30,000	33,268	36,837	70,105	60,000
Water Sales - Connection Fees	35,830	40,000	21,930	25,850	47,780	45,000
Water Sales - Meters/Box/Tap	97,400	100,000	39,775	39,775	79,550	-
Water Sales - Fill Station	12,620	15,000	17,720	21,831	39,551	40,000
Water Sales - Hydrant Rental	60,000	60,000	30,000	30,000	60,000	60,000
Water Sales - Late Fees	328,801	300,000	244,442	288,662	533,104	255,000
Water Sales - Utility Deposit	(100)	-	-	-	-	-
Water Sales - BAFB	1,089,596	1,300,000	231,355	231,355	462,710	1,580,000
Other Income	33,235	35,000	22,922	25,276	48,198	35,000
Total Revenues	16,766,805	17,766,000	7,068,691	11,396,656	18,465,347	21,290,000
Operating Expenses						
Administration	1,847,256	1,812,701	698,016	615,718	1,313,734	1,849,972
Water Treatment Plant	4,776,033	5,269,143	2,374,930	2,371,783	4,746,713	5,403,419
Transmission and Distribution	1,118,913	1,196,676	544,097	614,226	1,158,323	1,998,169
Customer Service	1,396,009	1,735,850	835,372	788,878	1,624,250	1,824,767
Depreciation	5,268,854	4,755,000	-	4,755,000	4,755,000	4,755,000
Total Operating Expenses	14,407,065	14,769,370	4,452,415	9,145,605	13,598,020	15,831,327
Operating Income (Loss)	2,359,740	2,996,630	2,616,276	2,251,051	4,867,327	5,458,673
Other Revenues and Expenses						
Gain (Loss) on Disposal of Assets	24,537	-	-	-	-	-
Debt Service - Interest	(1,745,500)	(1,527,500)	(763,750)	(763,750)	(1,527,500)	(1,417,600)
Total Other Revenues and Expenses	(1,720,963)	(1,527,500)	(763,750)	(763,750)	(1,527,500)	(1,417,600)
Net Income (Loss) Before Transfers	638,777	1,469,130	1,852,526	1,487,301	3,339,827	4,041,073

**Water Fund
Budget Worksheet
2026**

	2024 Actual	2025 Amended Budget	6/30/2025 Year to Date Actual	2025 Estimated Remainder	2025 Estimated Total	2026 Proposed Budget
600 - Water						
Transfers						
Capital Contributions	899,760	-	-	-	-	-
Transfers In	-	-	-	-	-	-
Transfers Out - Water Capital	(1,668,794)	(6,272,000)	(5,202,318)	(702,318)	(5,904,636)	(2,124,000)
Total Transfers	(769,034)	(6,272,000)	(5,202,318)	(702,318)	(5,904,636)	(2,124,000)
Net Income (Loss) after Transfers	<u>\$ (130,257)</u>	<u>(4,802,870)</u>	<u>(3,349,792)</u>	<u>784,983</u>	<u>(2,564,809)</u>	<u>1,917,073</u>
Debt Service - Principal	4,872,500	3,970,000	1,985,000	1,985,000	3,970,000	4,017,500

**Water Fund
Budget Worksheet
2026**

	2024 Actual	2025 Amended Budget	6/30/2025 Year to Date Actual	2025 Estimated Remainder	2025 Estimated Total	2026 Proposed Budget
61 - Water Administration						
Regular Salaries and Wages	\$ 104,707	111,530	51,877	60,346	112,223	113,761
Premium Hours and Overtime	35	1,500	423	860	1,283	1,500
Other Additional Pay	323	420	178	332	510	1,420
FICA Payroll Taxes	6,376	6,941	3,497	4,052	7,549	7,235
Medicare Payroll Taxes	1,491	1,624	818	947	1,765	1,693
Municipal State Retirement	15,382	15,673	7,767	8,947	16,714	15,551
Insurance Benefits	26,960	29,864	14,851	17,337	32,188	32,932
Vacation Accrual	314,692	-	-	-	-	-
Pension Expenses	(107,894)	-	-	-	-	-
Non-Employer Pension Contributions	(47,523)	-	-	-	-	-
Office Supplies	1,316	700	407	504	911	1,000
Printing	-	-	-	-	-	250
Postage	117	350	57	57	114	250
Operating Supplies	4,537	3,741	1,453	1,465	2,918	5,000
Fuel and Oil	2,669	4,000	954	954	1,908	2,500
Employee Uniforms	71	-	-	-	-	-
Electricity	3,336	2,800	1,398	2,021	3,419	3,000
Water Beautification Meters	37,876	42,210	15,895	16,867	32,762	45,000
Telephone Service	2,878	2,322	1,408	1,407	2,815	2,500
Internet Service	1,826	2,500	953	953	1,906	2,500
Mobile Phone Service	11,195	8,500	5,461	5,461	10,922	10,000
Other Communications	4,292	6,000	2,658	3,372	6,030	6,000
Wireless Data	13,333	15,000	3,749	3,748	7,497	10,000
Advertising and Legal Notices	235	300	-	80	80	300
Equipment Rental	2,642	4,600	1,101	1,100	2,201	4,600
Tyler Software Maintenance	-	3,386	3,386	-	3,386	3,590
General Administration Charges	190,000	190,000	95,000	95,000	190,000	190,000
Computer System Charges	41,000	53,500	26,750	26,750	53,500	106,300
Building Repair and Maintenance	18,662	20,000	10,959	12,347	23,306	10,000
Equipment Repair and Maintenance	-	178	177	177	354	-
Vehicle Repair and Maintenance	466	500	441	440	881	500
Travel and Training	-	3,549	3,549	3,548	7,097	5,000

**Water Fund
Budget Worksheet
2026**

	2024 Actual	2025 Amended Budget	6/30/2025 Year to Date Actual	2025 Estimated Remainder	2025 Estimated Total	2026 Proposed Budget
61 - Water Administration						
Audit Services	42,750	42,750	-	42,750	42,750	42,750
Consultant Services	919,740	1,017,240	424,390	256,470	680,860	1,017,240
Risk Management Charges	41,000	33,663	16,832	16,831	33,663	22,600
Other Expenses	-	600	-	-	-	-
Bad Debt Expense	162,976	146,760	(14,480)	14,480	-	150,000
Collection Agency Fees	29,790	40,000	16,107	16,115	32,222	35,000
Total	\$ 1,847,256	1,812,701	698,016	615,718	1,313,734	1,849,972
Authorized Positions	2	2			2	2

Administrative Activities:

The Department of Public Utilities is responsible for the maintenance and operation of the City's Water and Sewer systems in accordance with the City Charter and all applicable state and federal regulations.

To monitor revenue adequacy and adherence to the approved operating and capital budgets.

To respond quickly and effectively to citizen complaints and requests for information.

To prepare for future water needs of the City.

**Water Fund
Budget Worksheet
2026**

	2024 Actual	2025 Amended Budget	6/30/2025 Year to Date Actual	2025 Estimated Remainder	2025 Estimated Total	2026 Proposed Budget
63 - Water Treatment Plant						
Regular Salaries and Wages	\$ 426,289	583,970	226,651	268,748	495,399	646,882
Premium Hours and Overtime	134,241	130,000	73,039	85,897	158,936	130,000
Other Additional Pay	18,840	23,952	9,420	10,990	20,410	23,952
FICA Payroll Taxes	34,927	45,752	19,884	23,273	43,157	49,652
Medicare Payroll Taxes	8,168	10,701	4,650	5,443	10,093	11,612
Municipal State Retirement	64,212	85,110	35,617	41,512	77,129	90,563
Insurance Benefits	126,343	179,184	74,683	88,359	163,042	214,058
Office Supplies	1,200	1,200	761	761	1,522	1,500
Memberships and Subscriptions	400	400	400	-	400	88,000
Permit Fees	961	1,000	-	-	-	500
Operating Supplies	13,140	15,000	10,197	9,353	19,550	20,000
Laboratory Equipment	2,568	5,000	4,266	5,105	9,371	6,000
Fuel and Oil	21,753	22,000	8,681	8,680	17,361	20,000
Chemicals	1,969,297	1,978,000	961,341	1,039,872	2,001,213	2,000,000
First Aid Supplies	200	200	200	200	400	200
Employee Uniforms	1,099	1,500	827	827	1,654	1,600
Electricity	1,294,623	1,200,000	453,467	457,419	910,886	1,100,000
Natural Gas	8,557	8,000	1,751	1,751	3,502	6,000
Telephone Service	4,495	2,000	1,067	1,067	2,134	2,000
Internet Service	819	2,000	427	427	854	2,000
Other Communications	1,207	2,500	-	-	-	2,500
Worker's Comp Claims	1,473	-	-	-	-	-
Equipment Rental	-	15,506	7,459	7,459	14,918	16,000
Other Equipment Maintenance Contract	370,836	552,604	248,172	207,793	455,965	500,000
Software Maintenance and Subscriptions	-	6,648	6,584	-	6,584	31,000
Building Repair and Maintenance	10,003	27,000	24,092	2,908	27,000	35,000
Equipment Repair and Maintenance	82,210	108,000	100,640	7,360	108,000	120,000
Vehicle Repair and Maintenance	3,993	8,000	2,405	2,483	4,888	6,000
Pumping Equipment Repair and Maintenance	9,303	56,742	1,504	2,465	3,969	75,000
Treatment Equipment Repair and Maintenance	27,865	49,000	27,908	21,092	49,000	60,000
Travel and Training	60	200	150	50	200	2,500

**Water Fund
Budget Worksheet
2026**

	2024 Actual	2025 Amended Budget	6/30/2025 Year to Date Actual	2025 Estimated Remainder	2025 Estimated Total	2026 Proposed Budget
63 - Water Treatment Plant						
Laboratory Testing Services	80,951	102,000	45,700	47,502	93,202	110,000
Risk Management Charges	56,000	45,974	22,987	22,987	45,974	30,900
Total	\$ 4,776,033	5,269,143	2,374,930	2,371,783	4,746,713	5,403,419

Authorized Positions	13	12			12	13
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Administrative Activities:

To ensure that the City's drinking water meets State and Federal standards.

**Water Fund
Budget Worksheet
2026**

64 - Transmission and Distribution

	2024 Actual	2025 Amended Budget	6/30/2025 Year to Date Actual	2025 Estimated Remainder	2025 Estimated Total	2026 Proposed Budget
Regular Salaries and Wages	\$ 272,526	349,027	144,239	169,649	313,888	375,388
Premium Hours and Overtime	42,861	64,756	26,057	29,055	55,112	64,756
Part Time	26,006	19,000	16,482	19,085	35,567	19,000
Other Additional Pay	1,230	1,400	720	840	1,560	3,200
FICA Payroll Taxes	19,228	26,921	11,056	12,810	23,866	28,666
Medicare Payroll Taxes	4,497	6,297	2,586	2,995	5,581	6,705
Municipal State Retirement	39,014	51,721	21,134	24,581	45,715	51,110
Insurance Benefits	76,755	134,388	36,877	43,220	80,097	148,194
Operating Supplies	14,991	12,000	4,587	6,154	10,741	12,000
Fuel and Oil	31,182	42,000	13,817	13,817	27,634	60,000
First Aid Supplies	150	150	150	150	300	150
Employee Uniforms	1,787	2,000	173	174	347	3,000
Electricity	32,993	25,500	14,302	15,540	29,842	28,000
Natural Gas	3,317	2,600	2,021	2,022	4,043	3,500
Water and Sewer	1,368	1,300	415	414	829	1,300
Telephone Service	753	1,100	376	375	751	1,200
Internet Service	504	700	263	263	526	1,000
Other Communications	10,414	3,400	-	-	-	2,000
Wireless Data	-	1,100	-	-	-	1,500
Worker's Comp Claims	26,369	-	13,256	13,256	26,512	-
Water Main and Crossing Rental	8,775	14,500	6,290	6,290	12,580	10,000
Building Repair and Maintenance	1,235	1,000	-	-	-	1,500
Equipment Repair and Maintenance	19,192	39,500	35,489	35,245	70,734	70,000
Vehicle Repair and Maintenance	29,723	25,000	7,634	7,815	15,449	25,000
Main Repair and Maintenance	372,193	75,000	74,423	26,419	100,842	885,000
Unplanned Concrete Rep and Maintenance	-	225,000	78,332	150,639	228,971	150,000
Travel and Training	450	600	60	60	120	1,200
Risk Management Charges	81,400	66,716	33,358	33,358	66,716	44,800
Other Expenses	-	4,000	-	-	-	-
Total	\$ 1,118,913	1,196,676	544,097	614,226	1,158,323	1,998,169

Authorized Positions

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**Water Fund
Budget Worksheet
2026**

64 - Transmission and Distribution

Administrative Activities:

To provide an effective maintenance program for the City's water mains, service lines, meters and hydrants.

To provide a preventive maintenance program for the City's water service.

To respond quickly and effectively to emergency request for repairs to water lines and facilities.

**Water Fund
Budget Worksheet
2026**

	2024 Actual	2025 Amended Budget	6/30/2025 Year to Date Actual	2025 Estimated Remainder	2025 Estimated Total	2026 Proposed Budget
66 - Customer Service						
Regular Salaries and Wages	\$ 565,331	697,320	322,476	376,347	698,823	714,337
Premium Hours and Overtime	3,367	3,500	2,376	3,018	5,394	3,500
FICA Payroll Taxes	33,901	43,453	20,569	23,869	44,438	44,507
Medicare Payroll Taxes	7,929	10,164	4,810	5,582	10,392	10,410
Municipal State Retirement	81,100	97,626	47,037	54,310	101,347	96,437
Insurance Benefits	146,977	253,844	86,255	100,051	186,306	279,922
Office Supplies	5,693	6,300	1,844	1,923	3,767	6,300
Computer Supplies	-	200	35	35	70	200
Printing	39,242	48,186	13,875	19,919	33,794	48,000
Postage	164,213	140,000	77,311	106,283	183,594	200,000
Memberships and Subscriptions	-	15	-	-	-	15
Credit Card Fees	374	13,300	4,340	4,340	8,680	13,300
Operating Supplies	9,737	20,000	6,964	7,266	14,230	20,000
Fuel and Oil	21,369	27,000	10,621	10,620	21,241	27,000
Employee Uniforms	3,517	4,000	1,935	1,716	3,651	4,000
Telephone Service	400	2,400	178	177	355	2,400
Internet Service	242	300	127	137	264	300
Mobile Phone Service	2,223	7,700	1,856	1,857	3,713	7,700
Other Communications	3,733	-	-	-	-	-
Wireless Data	4,228	15,000	2,249	2,248	4,497	15,000
Equipment Rental	1,001	4,000	417	417	834	4,000
Software Maintenance and Subscriptions	136,328	173,210	150,722	22,488	173,210	175,000
Tyler Software Maintenance	31,527	33,103	33,103	-	33,103	34,889
Equipment Repair and Maintenance	116	5,000	-	-	-	5,000
Vehicle Repair and Maintenance	8,276	10,000	1,170	1,170	2,340	10,000
Water Meter Repair and Maintenance	59,245	60,000	18,112	18,116	36,228	60,000
Travel and Training	-	6,000	-	-	-	6,000
Risk Management Charges	65,900	53,979	26,990	26,989	53,979	36,300
Other Expenses	40	250	-	-	-	250
Total	\$ 1,396,009	1,735,850	835,372	788,878	1,624,250	1,824,767

Authorized Positions

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17

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**Water Fund
Budget Worksheet
2026**

66 - Customer Service

Administrative Activities:

To accurately bill all customers each month for water, sewer, EMS, and solid waste collection charges.

To collect and refund deposits, issue connect and disconnect orders, answer questions about customer accounts and services, and to adjust bills when appropriate.

To collect consumption information and provide information on broken or dysfunctional meters.

**Sewer Fund
Budget Worksheet
2026**

601 - Sewer	2024 Actual	2025 Amended Budget	6/30/2025 Year to Date Actual	2025 Estimated Remainder	2025 Estimated Total	2026 Proposed Budget
Revenues						
Rental Income	\$ 9,184	-	4,593	4,591	9,184	5,000
Interest Earned	55,750	11,000	20,418	20,418	40,836	10,000
Unrealized Gain (Loss)	3,075	-	-	-	-	-
Sewer Sales - Charges	10,223,986	10,500,000	3,977,799	6,629,666	10,607,465	10,500,000
Sewer Sales - Usage	5,923,353	6,150,000	2,149,575	3,582,624	5,732,199	5,500,000
Sewer Sales - BAFB Contract	573,537	600,000	239,875	347,962	587,837	600,000
Sewer Sales - Sur Charges	44,419	6,500	25,090	25,090	50,180	50,000
Sewer Sales - Late Fees	475,954	525,000	300,200	342,159	642,359	650,000
Other Income	50,588	50,000	11,309	11,311	22,620	25,000
Total Revenues	17,359,846	17,842,500	6,728,859	10,963,821	17,692,680	17,340,000
Operating Expenses						
Sewer Administration	1,553,366	1,540,636	546,973	983,338	1,530,311	1,623,640
Red River Treatment Plant	1,620,060	1,905,472	872,861	995,703	1,868,564	2,203,924
Sewer Maintenance	538,594	651,505	299,551	369,071	668,622	758,644
Lift Stations	1,048,346	1,240,760	632,217	701,009	1,333,489	1,418,072
Northeast Treatment Plant	895,877	1,086,842	501,527	569,787	1,071,314	1,324,905
Environmental Affairs	245,282	280,428	128,168	144,539	272,707	284,510
Depreciation	6,023,347	5,600,000	-	5,600,000	5,600,000	5,600,000
Total Operating Expenses	11,924,872	12,305,643	2,981,297	9,363,447	12,345,007	13,213,695
Operating Income (Loss)	5,434,974	5,536,857	3,747,562	1,600,374	5,347,673	4,126,305
Other Revenues and Expenses						
Gain (Loss) on Disposal of Assets	19,290	-	-	-	-	-
Debt Service - Interest	(3,138,500)	(2,937,500)	(1,468,750)	(1,468,750)	(2,937,500)	(2,810,000)
Total Other Revenues and Expenses	(3,119,210)	(2,937,500)	(1,468,750)	(1,468,750)	(2,937,500)	(2,810,000)
Net Income (Loss) Before Transfers	2,315,764	2,599,357	2,278,812	131,624	2,410,173	1,316,305

**Sewer Fund
Budget Worksheet
2026**

	2024 Actual	2025 Amended Budget	6/30/2025 Year to Date Actual	2025 Estimated Remainder	2025 Estimated Total	2026 Proposed Budget
601 - Sewer						
Transfers						
Transfers In - Debt Service	1,000,000	1,000,000	500,000	500,000	1,000,000	1,000,000
Transfers Out - Sewer Capital	(2,293,094)	(2,333,613)	(501,940)	(1,501,941)	(2,003,881)	(2,297,500)
Total Transfers	(1,293,094)	(1,333,613)	(1,940)	(1,001,941)	(1,003,881)	(1,297,500)
Net Income (Loss) after Transfers	<u>\$ 1,022,670</u>	<u>1,265,744</u>	<u>2,276,872</u>	<u>(870,317)</u>	<u>1,406,292</u>	<u>18,805</u>
Debt Service - Principal	6,768,500	8,090,000	4,045,000	4,045,000	8,090,000	8,235,500

**Sewer Fund
Budget Worksheet
2026**

	2024 Actual	2025 Amended Budget	6/30/2025 Year to Date Actual	2025 Estimated Remainder	2025 Estimated Total	2026 Proposed Budget
71 - Sewer Administration						
Vacation Accrual	\$ 286,711	-	-	-	-	-
Pension Expenses	(107,894)	-	-	-	-	-
Non-Employer Pension Contributions	(47,523)	-	-	-	-	-
Software Maintenance and Subscriptions	7,306	7,600	257	258	515	7,600
Tyler Software Maintenance	-	3,386	3,386	-	3,386	3,590
General Administration Charges	190,000	190,000	95,000	95,000	190,000	190,000
Computer System Charges	41,000	53,500	26,750	26,750	53,500	106,300
Audit Services	42,750	42,750	12,750	30,000	42,750	42,750
Consultant Services	919,740	1,017,240	423,310	590,690	1,014,000	1,047,240
Bad Debt Expense	221,276	226,160	(14,480)	240,640	226,160	226,160
Total	\$ 1,553,366	1,540,636	546,973	983,338	1,530,311	1,623,640

Administrative Activities:

The Department of Public Utilities is responsible for the maintenance and operation of the City's Water and Sewer systems in accordance with the City Charter and all applicable state and federal regulations.

To monitor revenue adequacy and adherence to the approved operating and capital budgets.

To respond quickly and effectively to citizen complaints and requests for information.

To prepare for future water needs of the City.

**Sewer Fund
Budget Worksheet
2026**

	2024 Actual	2025 Amended Budget	6/30/2025 Year to Date Actual	2025 Estimated Remainder	2025 Estimated Total	2026 Proposed Budget
72 - Red River Treatment Plant						
Regular Salaries and Wages	\$ 298,001	389,932	173,215	199,964	373,179	397,729
Premium Hours and Overtime	65,194	65,000	43,542	48,390	91,932	65,000
Other Additional Pay	7,920	10,412	4,110	4,830	8,940	11,412
FICA Payroll Taxes	21,627	28,855	13,783	15,681	29,464	29,398
Medicare Payroll Taxes	5,058	6,752	3,223	3,668	6,891	6,876
Municipal State Retirement	44,311	56,050	26,143	29,851	55,994	55,181
Insurance Benefits	65,081	119,456	35,306	41,593	76,899	131,728
Office Supplies	57	50.00	38	50	88	100
Computer Supplies	-	-	-	-	-	1,000
Postage	-	-	-	-	-	100
Permit Fees	16,717	20,000.00	600	600	1,200	20,000
Operating Supplies	8,088	6,000	5,208	5,332	10,540	10,000
Laboratory Equipment	1,975	2,500	195	1,095	1,290	5,000
Fuel and Oil	28,280	25,000	11,083	11,082	22,165	25,000
Chemicals	72,609	72,500	54,188	54,187	108,375	100,000
First Aid Supplies	99	100	-	-	-	100
Employee Uniforms	646	500	-	-	-	1,500
Electricity	419,853	390,000	231,503	231,503	463,006	500,000
Water and Sewer	1,617	3,000	771	772	1,543	3,000
Telephone Service	1,773	2,100	884	884	1,768	2,100
Internet Service	756	1,000	395	394	789	1,000
Equipment Rental	315	400	131	131	262	2,500
Other Equipment Maintenance Contract	-	4,500	-	-	-	5,000
Software Maintenance and Subscriptions	-	882	882	-	882	10,000
Building Repair and Maintenance	5,485	9,118	3,652	3,752	7,404	10,000
Equipment Repair and Maintenance	13,366	65,500	24,333	29,062	53,395	65,500
Vehicle Repair and Maintenance	4,803	3,000	828	2,164	2,992	2,000
Pumping Equipment Repair and Maintenance	12,737	83,000	24,025	24,025	48,050	150,000
Main Repair and Maintenance	-	0	-	-	-	10,000
Treatment Equipment Repair and Maintenance	20,719	27,500	21,602	29,025	50,627	80,000
Travel and Training	425	1,500	230	230	460	1,500
Laboratory Testing Services	8,776	10,000	4,132	4,133	8,265	10,000

**Sewer Fund
Budget Worksheet
2026**

	2024 Actual	2025 Amended Budget	6/30/2025 Year to Date Actual	2025 Estimated Remainder	2025 Estimated Total	2026 Proposed Budget
72 - Red River Treatment Plant						
Tipping Services	453,003	470,000	173,826	238,273	412,099	470,000
Risk Management Charges	36,500	30,065	15,033	15,032	30,065	20,200
Other Expenses	4,269	800	-	-	-	1,000
Total	\$ 1,620,060	1,905,472	872,861	995,703	1,868,564	2,203,924
Authorized Positions	8	8			8	8

Administrative Activities:

To meet the discharge permit requirements established by the Environmental Protection Agency.

To improve the ability of the laboratory and industrial surveillance technician to monitor industrial waste discharges and provide commercial and industrial users with information and assistance to meet the discharge requirements.

**Sewer Fund
Budget Worksheet
2026**

	2024 Actual	2025 Amended Budget	6/30/2025 Year to Date Actual	2025 Estimated Remainder	2025 Estimated Total	2026 Proposed Budget
73 - Sewer Maintenance						
Regular Salaries and Wages	\$ 155,111	190,397	88,667	103,314	191,981	194,206
Premium Hours and Overtime	22,284	28,000	14,371	15,021	29,392	28,000
Other Additional Pay	315	1,600	38	52	90	1,600
FICA Payroll Taxes	10,764	13,640	6,585	7,519	14,104	13,877
Medicare Payroll Taxes	2,517	3,190	1,540	1,759	3,299	3,246
Municipal State Retirement	22,948	26,880	13,172	15,150	28,322	26,435
Insurance Benefits	62,308	74,660	37,298	43,514	80,812	82,330
Operating Supplies	12,579	11,000	5,184	5,183	10,367	12,000
Fuel and Oil	4,331	7,000	1,641	1,641	3,282	10,000
First Aid Supplies	50	50	39	38	77	50
Employee Uniforms	914	1,000	-	-	-	1,500
Telephone Service	376	500	188	188	376	500
Internet Service	252	400	131	132	263	400
Worker's Comp Claims	532	-	-	-	-	-
Water Main and Crossing Rental	3,948	6,500	2,179	2,179	4,358	6,500
Equipment Repair and Maintenance	18,471	14,000	13,542	13,753	27,295	65,500
Vehicle Repair and Maintenance	12,584	34,000	14,673	3,952	18,625	35,000
Main Repair and Maintenance	160,012	49,000	26,701	32,270	58,971	100,000
Unplanned Concrete Rep and Maintenance	-	150,000	53,953	103,758	157,711	150,000
Travel and Training	598	500	55	54	109	1,200
Risk Management Charges	47,700	39,188	19,594	19,594	39,188	26,300
Total	\$ 538,594	651,505	299,551	369,071	668,622	758,644

Authorized Positions	5	5			5	5
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Administrative Activities:

To provide an effective maintenance program for the City's sewer lines.

To provide a preventive maintenance program for the City's sewer lines.

To respond quickly and effectively to emergency requests for repairs to sewer lines.

**Sewer Fund
Budget Worksheet
2026**

	2024 Actual	2025 Amended Budget	6/30/2025 Year to Date Actual	2025 Estimated Remainder	2025 Estimated Total	2026 Proposed Budget
74 - Lift Stations						
Regular Salaries and Wages	\$ 286,522	396,505	177,173	204,934	382,107	404,436
Premium Hours and Overtime	48,833	45,000	30,451	34,401	64,852	45,000
Other Additional Pay	1,738	1,365	1,015	1,210	2,225	4,865
FICA Pay roll Taxes	19,984	27,458	13,365	15,319	28,684	28,167
Medicare Pay roll Taxes	4,674	6,422	3,126	3,582	6,708	6,588
Municipal State Retirement	42,004	55,702	26,319	30,092	56,411	55,256
Insurance Benefits	107,748	149,320	64,137	75,327	139,464	164,660
Unemployment	150	-	-	-	-	-
Operating Supplies	8,617	10,806	10,734	9,533	20,267	15,000
Fuel and Oil	53,438	60,000	37,988	37,988	75,976	75,000
Employee Uniforms	2,149	2,194	1,930	1,930	3,860	4,000
Electricity	254,621	200,000	101,579	101,578	203,157	215,000
Water and Sewer	7,347	12,000	1,506	1,638	3,144	10,000
Telephone Service	1,425	1,500	710	710	1,420	1,500
Internet Service	504	1,000	263	-	526	1,000
Other Communications	28,320	51,000	28,560	28,560	57,120	65,000
Worker's Comp Claims	297	-	-	-	-	-
Equipment Rental	1,878	3,000	926	926	1,852	3,000
Software Maintenance and Subscriptions	299	-	-	-	-	-
Building Repair and Maintenance	-	1,000	923	924	1,847	2,500
Equipment Repair and Maintenance	5,821	6,000	5,663	5,712	11,375	12,000
Vehicle Repair and Maintenance	14,872	14,500	6,297	6,965	13,262	10,000
Pumping Equipment Repair and Maintenance	75,842	129,500	86,536	106,663	193,199	250,000
Main Repair and Maintenance	327	-	-	-	-	-
Travel and Training	1,736	1,500	522	523	1,045	1,500
Risk Management Charges	79,200	64,988	32,494	32,494	64,988	43,600
Total	\$ 1,048,346	1,240,760	632,217	701,009	1,333,489	1,418,072
Authorized Positions	10	10			10	10

**Sewer Fund
Budget Worksheet
2026**

74 - Lift Stations

Administrative Activities:

To provide an effective maintenance program for City's lift Stations.

To provide a preventive maintenance program for City's lift stations.

To respond quickly and effectively to emergency request for repairs to lift stations.

**Sewer Fund
Budget Worksheet
2026**

	2024 Actual	2025 Amended Budget	6/30/2025 Year to Date Actual	2025 Estimated Remainder	2025 Estimated Total	2026 Proposed Budget
75 - Northeast Treatment Plant						
Regular Salaries and Wages	\$ 230,702	283,595	130,982	152,787	283,769	289,267
Premium Hours and Overtime	51,911	50,000	32,950	38,359	71,309	50,000
Other Additional Pay	10,440	11,166	5,270	6,160	11,430	13,000
FICA Payroll Taxes	17,835	21,376	10,864	12,596	23,460	21,841
Medicare Payroll Taxes	4,171	5,002	2,541	2,946	5,487	5,109
Municipal State Retirement	34,884	41,269	20,302	23,366	43,668	40,807
Insurance Benefits	80,464	89,592	37,441	43,671	81,112	98,796
Office Supplies	30	300	242	246	488	485
Computer Supplies	-	1,000	-	-	-	1,000
Permit Fees	12,536	12,600	-	-	-	12,500
Operating Supplies	12,000	10,500	5,595	5,828	11,423	10,500
Laboratory Equipment	11,781	9,700	5,505	6,193	11,698	15,000
Fuel and Oil	9,066	11,000	8,814	8,813	17,627	20,000
Chemicals	23,927	40,000	17,506	18,062	35,568	180,000
First Aid Supplies	50	-	-	-	-	-
Employee Uniforms	940	1,100	-	-	-	1,200
Electricity	259,163	260,000	108,298	135,730	244,028	250,000
Water and Sewer	14,590	9,000	9,057	9,056	18,113	15,000
Telephone Service	3,425	3,000	1,243	1,243	2,486	3,000
Internet Service	1,071	2,000	559	558	1,117	2,000
Equipment Rental	306	1,700	127	128	255	5,000
Software Maintenance and Subscriptions	-	1,280	1,260	-	1,260	10,000
Building Repair and Maintenance	1,731	5,720	1,571	1,571	3,142	20,000
Equipment Repair and Maintenance	8,453	27,500	8,532	9,896	18,428	30,000
Vehicle Repair and Maintenance	3,410	3,000	1,490	1,541	3,031	3,000
Grounds Repair and Maintenance	-	5,000	-	-	-	-
Pumping Equipment Repair and Maintenance	4,572	35,000	32,505	32,705	65,210	50,000
Treatment Equipment Repair and Maintenance	18,453	77,000	24,105	21,805	45,910	120,000
Travel and Training	691	1,000	647	646	1,293	1,200
Laboratory Testing Services	13,510	11,000	7,773	8,373	16,146	15,000
Tipping Services	9,165	10,000	3,127	4,287	7,414	10,000

**Sewer Fund
Budget Worksheet
2026**

	2024 Actual	2025 Amended Budget	6/30/2025 Year to Date Actual	2025 Estimated Remainder	2025 Estimated Total	2026 Proposed Budget
75 - Northeast Treatment Plant						
Risk Management Charges	56,600	46,442	23,221	23,221	46,442	31,200
Total	\$ 895,877	1,086,842	501,527	569,787	1,071,314	1,324,905
Authorized Positions	6	6			6	6

Administrative Activities:

To meet the discharge permit requirements established by the Environmental Protection Agency.

To improve the ability of the laboratory and industrial surveillance technician to monitor industrial waste discharge and provide commercial and industrial users with information and assistance to meet discharge requirements.

**Sewer Fund
Budget Worksheet
2026**

	2024 Actual	2025 Amended Budget	6/30/2025 Year to Date Actual	2025 Estimated Remainder	2025 Estimated Total	2026 Proposed Budget
76 - Environmental Affairs						
Regular Salaries and Wages	\$ 122,912	142,974	67,064	78,063	145,127	145,834
Other Additional Pay	4,995	5,456	2,638	3,097	5,735	7,000
FICA Payroll Taxes	7,771	9,203	4,490	5,192	9,682	9,477
Medicare Payroll Taxes	1,817	2,153	1,050	1,214	2,264	2,217
Municipal State Retirement	18,661	20,781	10,251	11,797	22,048	20,634
Insurance Benefits	27,186	44,796	14,994	17,493	32,487	49,398
Office Supplies	318	550	448	448	896	1,000
Postage	232	150	16	16	32	50
Permit Fees	1,650	1,650	-	-	-	2,000
Operating Supplies	2,701	2,100	1,451	1,452	2,903	3,000
Laboratory Equipment	390	-	-	-	-	-
Fuel and Oil	1,830	2,000	1,254	1,255	2,509	2,500
Employee Uniforms	489	500	144	144	288	500
Telephone Service	3,066	2,500	1,006	1,006	2,012	2,500
Internet Service	252	800	131	132	263	1,000
Advertising and Legal Notices	-	50	-	-	-	100
Equipment Rental	469	400	195	196	391	400
Software Maintenance and Subscriptions	6,300	5,000	3,450	3,450	6,900	4,000
Equipment Repair and Maintenance	-	1,600	-	-	-	1,000
Vehicle Repair and Maintenance	230	1,100	91	91	182	1,200
Travel and Training	1,275	2,300	550	550	1,100	2,500
Laboratory Testing Services	6,087	4,000	3,912	3,911	7,823	8,000
Risk Management Charges	36,500	30,065	15,033	15,032	30,065	20,200
Other Expenses	151	300	-	-	-	-
Total	\$ 245,282	280,428	128,168	144,539	272,707	284,510
Authorized Positions	3	3			3	3

**Sewer Fund
Budget Worksheet
2026**

76 - Environmental Affairs

Administrative Activities:

To ensure that industrial and commercial users meet Environmental Protection Agency requirements.

To monitor industrial waste discharges and provide commercial and industrial users with information and assistance to meet discharge requirements.

To take appropriate action for violations.

**Emergency Medical Services Fund
Budget Worksheet
2026**

610 - Emergency Medical Services

Revenues

	2024 Actual	2025 Amended Budget	6/30/2025 Year to Date Actual	2025 Estimated Remainder	2025 Estimated Total	2026 Proposed Budget
State Supplemental Pay	\$ 320,371	359,640	154,067	154,068	308,135	359,640
Interest Earned	26,784	22,000	22,435	22,434	44,869	22,000
Unrealized Gain (Loss)	1,708	-	-	-	-	-
EMS - Service Charge	3,388,799	3,600,000	1,330,323	2,217,204	3,547,527	3,600,000
EMS - Billing	5,076,857	5,160,895	2,158,675	2,157,978	4,316,653	5,160,895
EMS - Late Fees	100,887	100,000	68,070	76,032	144,102	150,000
Other Income	(6,184)	-	500	500	1,000	-
Total Revenues	8,909,222	9,242,535	3,734,070	4,628,216	8,362,286	9,292,535

Expenses

Regular Salaries and Wages	3,054,444	3,390,511	1,397,122	1,397,122	2,794,244	3,410,410
Premium Hours and Overtime	92,259	115,277	52,469	52,468	104,937	115,954
Part Time	4,154	-	-	-	-	-
Part Time Civil Service	1,550	2,025	936	936	1,872	2,025
Holiday Pay	73,487	77,982	36,211	36,211	72,422	78,439
State Supplemental Pay	320,371	359,640	154,067	154,068	308,135	359,640
24 Hour Shift OT	158,568	121,230	52,633	52,634	105,267	121,230
Emergency Med Tech Pay	550,225	613,200	267,375	267,375	534,750	600,000
Specialized Training Pay	26,123	22,356	11,475	11,475	22,950	23,004
Out of Class Pay	31,249	94,252	13,516	13,516	27,032	48,576
Ambulance Pay	49,361	182,000	91,050	91,050	182,100	182,500
FICA Payroll Taxes	2,136	3,499	1,057	1,058	2,115	2,915
Medicare Payroll Taxes	53,544	58,468	27,557	27,556	55,113	59,326
Municipal State Retirement	5,223	6,893	2,761	2,761	5,522	6,478
Firefighters State Retirement	1,111,266	1,371,875	623,656	623,656	1,247,312	1,391,644
Insurance Benefits	632,345	848,205	342,820	342,820	685,640	933,026
Vacation Accrual	(16,465)	6,000	-	-	-	6,000
Unemployment	-	4,995	-	-	-	4,995
Pension Expenses	(7,084)	-	-	-	-	-
Non-Employer Pension Contributions	(352,034)	-	-	-	-	-

**Emergency Medical Services Fund
Budget Worksheet
2026**

610 - Emergency Medical Services	2024 Actual	2025 Amended Budget	6/30/2025 Year to Date Actual	2025 Estimated Remainder	2025 Estimated Total	2026 Proposed Budget
Office Supplies	3,253	3,510	770	769	1,539	3,510
Computer Supplies	626	1,350	-	-	-	1,350
Printing	127	1,323	47	47	94	1,323
Postage	94	945	16	17	33	945
Book and Periodicals	1,028	2,160	-	-	-	2,160
Memberships and Subscriptions	1,023	2,295	-	-	-	2,295
Operating Supplies	15,367	22,950	8,723	8,723	17,446	22,950
Fuel and Oil	55,817	61,560	24,707	24,708	49,415	61,560
First Aid Supplies	252,283	250,000	126,950	138,928	265,878	300,000
Employee Uniforms	31,088	29,970	15,430	15,429	30,859	39,150
Laundry and Cleaning	270	2,700	-	-	-	2,700
Electricity	58,570	55,350	21,645	21,645	43,290	55,350
Natural Gas	10,226	13,500	5,693	5,693	11,386	13,500
Water and Sewer	9,356	12,975	6,798	6,798	13,596	14,850
Telephone Service	11,864	12,002	5,972	5,972	11,944	13,500
Internet Service	10,935	13,649	7,174	7,174	14,348	17,550
Mobile Phone Service	5,804	8,100	3,134	3,133	6,267	8,100
Other Communications	24,202	24,285	9,288	9,288	18,576	24,300
Wireless Data	13,102	12,960	5,113	5,112	10,225	12,960
Employment Physicals	7,427	5,400	4,519	4,519	9,038	5,400
Employee Health Services	-	3,510	-	-	-	3,510
Software Maintenance and Subscriptions	33,347	151,000	39,448	45,209	84,657	50,000
Tyler Software Maintenance	-	11,061	11,061	-	11,061	11,540
General Administration Charges	40,000	40,000	20,000	20,000	40,000	40,000
Computer System Charges	17,000	17,000	8,500	8,500	17,000	33,500
Building Repair and Maintenance	14,157	31,050	-	15,000	15,000	33,750
Equipment Repair and Maintenance	25,167	116,000	14,160	14,160	28,320	116,000
Vehicle Repair and Maintenance	90,743	67,500	29,572	29,573	59,145	62,640
Travel and Training	10,288	216,200	45,753	79,615	125,368	18,900
Consultant Services	44,160	48,000	14,400	29,760	44,160	48,000
Billing Services	328,405	345,000	159,284	216,764	376,048	375,000
Garbage Pickup Services	3,174	8,000	1,656	2,208	3,864	8,000

**Emergency Medical Services Fund
Budget Worksheet
2026**

	2024 Actual	2025 Amended Budget	6/30/2025 Year to Date Actual	2025 Estimated Remainder	2025 Estimated Total	2026 Proposed Budget
610 - Emergency Medical Services						
Risk Management Charges	394,800	323,507	161,754	161,753	323,507	217,200
Bad Debt Expense	650,265	550,000	153,818	153,416	307,234	550,000
Depreciation	464,580	425,000	-	425,000	425,000	425,000
Total Expenses	8,419,270	10,168,220	3,980,090	4,533,619	8,513,709	9,942,655
Other Revenues and Expenses						
Gain (Loss) on Disposal of Assets	8,505	-	-	-	-	-
Total Other Revenues and Expenses	8,505	-	-	-	-	-
Net Income (Loss) before Transfers	498,457	(925,685)	(246,020)	94,597	(151,423)	(650,120)
Transfers						
Capital Contributions	85,568	-	-	-	-	-
Transfers In	135,000	483,000	483,000	-	483,000	182,500
Transfers Out	-	-	-	-	-	-
Total Transfers	220,568	483,000	483,000	-	483,000	182,500
Net Income (Loss) after Transfers	719,025	(442,685)	236,980	94,597	331,577	(467,620)
Fund Balance at Beginning of Year	(3,089,602)	(4,315,677)	(2,370,577)	(2,133,597)	(2,370,577)	(2,039,000)
Fund Balance at End of Year	\$ (2,370,577)	(4,758,362)	(2,133,597)	(2,039,000)	(2,039,000)	(2,506,620)

Administrative Activities:

To provide emergency ambulance service.

To reduce the amount of pain and suffering of the citizens and guests of Bossier City by providing the highest level of quality pre-hospital emergency care possible.

To provide effective, efficient management of the Bossier City Emergency Medical Services Division.

To maintain correct written records on all emergency medical services related incidents.

**Sanitation Fund
Budget Worksheet
2026**

620 - Sanitation	2024 Actual	2025 Amended Budget	6/30/2025 Year to Date Actual	2025 Estimated Remainder	2025 Estimated Total	2026 Proposed Budget
Revenues						
Grant Revenue	\$ -	-	14,745	14,745	29,490	-
Interest Earned	108,491	75,000	36,423	36,424	72,847	75,000
Unrealized Gain (Loss)	39,984	-	-	-	-	-
Sanitation Services - Charges	6,397,230	9,800,000	4,038,137	3,721,096	7,759,233	6,300,000
Sanitation Services - Late Fee	219,617	200,000	202,255	231,329	433,584	200,000
Transfer Station Revenue	62,994	60,000	40,599	40,599	81,198	60,000
Animal Control Fees	40,890	50,000	16,326	16,326	32,652	-
Parish Animal Pickup Fees	27,645	-	-	-	-	-
Mowing Maintenance - State of Louisiana	66,300	67,110	32,700	32,700	65,400	-
Recycling Revenue	26,706	20,000	10,885	10,885	21,770	20,000
Other Income	(72,672)	4,000	-	-	-	4,000
Total Revenues	6,917,185	10,276,110	4,392,070	4,104,104	8,496,174	6,659,000
Operating Expenses						
Sanitation	6,180,011	7,328,702	3,109,775	3,205,934	6,315,709	6,247,105
Herbicide and Mosquito Control	157,123	187,554	85,295	94,593	179,888	-
Street Sweeping and Grass Cutting	1,062,336	1,357,474	533,066	589,338	1,122,404	-
Animal Services	965,108	1,043,761	539,652	578,438	1,118,090	-
Depreciation	337,060	350,000.00	-	350,000	350,000	76,500
Total Operating Expenses	8,701,638	10,267,491	4,267,788	4,818,303	9,086,091	6,323,605
Operating Income (Loss)	(1,784,453)	8,619	124,282	(714,199)	(589,917)	335,395
Other Revenues and Expenses						
Gain (Loss) on Disposal of Assets	72,723	-	-	-	-	-
Total Other Revenues and Expenses	72,723	-	-	-	-	-
Net Income (Loss) before Transfers	(1,711,730)	8,619	124,282	(714,199)	(589,917)	335,395

**Sanitation Fund
Budget Worksheet
2026**

	2024 Actual	2025 Amended Budget	6/30/2025 Year to Date Actual	2025 Estimated Remainder	2025 Estimated Total	2026 Proposed Budget
620 - Sanitation						
Transfers						
Capital Contributions	307,983	-	-	-	-	-
Transfers In	5,125	-	-	-	-	-
Transfers Out	(2,532)	-	-	-	-	(305,000)
Total Transfers	310,576	-	-	-	-	(305,000)
Net Income (Loss) after Transfers	(1,401,154)	8,619	124,282	(714,199)	(589,917)	30,395
Fund Balance at Beginning of Year	8,242,924	1,381,812	6,841,770	6,966,052	6,841,770	6,251,853
Fund Balance at End of Year	<u>\$ 6,841,770</u>	<u>1,390,431</u>	<u>6,966,052</u>	<u>6,251,853</u>	<u>6,251,853</u>	<u>6,282,248</u>

**Sanitation Fund
Budget Worksheet
2026**

	2024 Actual	2025 Amended Budget	6/30/2025 Year to Date Actual	2025 Estimated Remainder	2025 Estimated Total	2026 Proposed Budget
27 - Sanitation						
Regular Salaries and Wages	\$ 359,336	484,718	194,746	225,627	420,373	226,265
Premium Hours and Overtime	31,705	30,000	19,402	21,646	41,048	30,000
Part Time	-	10,000	-	-	-	10,200
FICA Pay roll Taxes	23,670	32,533	13,727	15,751	29,478	16,523
Medicare Pay roll Taxes	5,536	7,609	3,210	3,684	6,894	3,865
Municipal State Retirement	52,487	67,861	28,681	32,851	61,532	30,546
Insurance Benefits	167,372	194,116	94,714	108,517	203,231	98,796
Vacation Accrual	211,340	500	-	-	-	500
Unemployment	230	1,000	-	-	-	1,000
Pension Expenses	(78,468)	25,000	-	-	-	5,000
Non-Employer Pension Contributions	(34,562)	-	-	-	-	-
Office Supplies	191	200	59	59	118	300
Printing	-	2,000	1,087	1,087	2,174	2,000
Postage	-	30	-	-	-	30
Credit Card Fees	150	500	90	90	180	500
Operating Supplies	12,817	25,000	4,520	3,445	7,965	25,000
Fuel and Oil	13,668	25,000	8,249	8,481	16,730	25,000
Employee Uniforms	3,000	4,500	1,614	2,160	3,774	4,500
Electricity	9,660	11,500	4,648	6,153	10,801	11,500
Telephone Service	1,694	2,650	845	845	1,690	2,650
Internet Service	1,134	850	591	592	1,183	850
Mobile Phone Service	573	1,500	221	220	441	1,500
Wireless Data	1,438	1,500	400	400	800	1,500
Worker's Comp Claims	32,007	-	17,549	17,549	35,098	-
Equipment Rental	1,216	2,500	600	840	1,440	2,500
General Administration Charges	32,000	32,000	16,000	16,000	32,000	35,000
Computer System Charges	-	-	-	-	-	26,200
Building Repair and Maintenance	1,551	3,000	-	-	-	35,000
Equipment Repair and Maintenance	7,962	5,000	2,040	2,196	4,236	7,500
Vehicle Repair and Maintenance	12,024	16,000	3,520	3,520	7,040	16,000
Travel and Training	-	250	-	-	-	250
Garbage Pickup Services	5,145,492	6,200,000	2,682,458	2,682,459	5,364,917	5,500,000

**Sanitation Fund
Budget Worksheet
2026**

	2024 Actual	2025 Amended Budget	6/30/2025 Year to Date Actual	2025 Estimated Remainder	2025 Estimated Total	2026 Proposed Budget
27 - Sanitation						
Hazardous Household Waste	12,000	12,000	-	12,000	12,000	12,000
Tipping Services	8,632	10,000	2,855	2,855	5,710	10,000
Risk Management Charges	54,600	44,856	22,428	22,428	44,856	30,100
Bad Debt Expense	89,556	74,529	(14,479)	14,479	-	74,530
Total	\$ 6,180,011	7,328,702	3,109,775	3,205,934	6,315,709	6,247,105
Authorized Positions	14	13				6

Administrative Activities:

To collect and dispose of residential solid waste in the City via contract.

To operate a Recycling Center and litter pick-up.

**Sanitation Fund
Budget Worksheet
2026**

	2024 Actual	2025 Amended Budget	6/30/2025 Year to Date Actual	2025 Estimated Remainder	2025 Estimated Total	2026 Proposed Budget
28 - Herbicide and Mosquito Control						
Regular Salaries and Wages	\$ 29,988	37,376	17,580	20,454	38,034	-
Premium Hours and Overtime	21,532	10,000	8,029	9,798	17,827	-
Part Time	-	15,000	-	-	-	-
FICA Pay roll Taxes	3,130	3,868	1,616	1,900	3,516	-
Medicare Pay roll Taxes	732	906	378	444	822	-
Municipal State Retirement	4,389	5,234	2,573	2,962	5,535	-
Insurance Benefits	18,132	14,932	8,721	10,180	18,901	-
Operating Supplies	2,407	5,000	611	1,062	1,673	-
Fuel and Oil	9,624	15,000	5,586	5,586	11,172	-
Chemicals	33,774	45,000	24,278	25,673	49,951	-
Employee Uniforms	115	500	-	-	-	-
Telephone Service	94	100	47	47	94	-
Internet Service	63	100	33	33	66	-
Other Communications	-	25	-	-	-	-
Advertising and Legal Notices	-	25	-	-	-	-
Software Maintenance and Subscriptions	-	1,000	-	-	-	-
Building Repair and Maintenance	-	5,000	939	940	1,879	-
Equipment Repair and Maintenance	828	2,000	416	1,026	1,442	-
Vehicle Repair and Maintenance	3,083	3,000	3,295	3,295	6,590	-
Travel and Training	2,132	1,202	50	50	100	-
Risk Management Charges	27,100	22,286	11,143	11,143	22,286	-
Total	\$ 157,123	187,554	85,295	94,593	179,888	-
Authorized Positions	1	1			1	0

Administrative Activities:

To control mosquitoes and vegetation in and on City streets and drainage ditches.

**Sanitation Fund
Budget Worksheet
2026**

	2024	2025	6/30/2025	2025	2025	2026
	Actual	Amended Budget	Year to Date Actual	Estimated Remainder	Estimated Total	Proposed Budget
29 - Street Sweeping and Mowing						
Regular Salaries and Wages	\$ 272,314	409,497	165,197	192,272	357,469	-
Premium Hours and Overtime	11,687	20,000	3,514	5,417	8,931	-
FICA Payroll Taxes	17,181	27,631	10,832	12,606	23,438	-
Medicare Payroll Taxes	4,018	6,232	2,533	2,948	5,481	-
Municipal State Retirement	39,645	57,332	24,275	27,931	52,206	-
Insurance Benefits	120,907	164,252	71,790	83,880	155,670	-
Unemployment	-	5,000	-	-	-	-
Operating Supplies	4,657	9,000	2,890	3,114	6,004	-
Fuel and Oil	14,176	28,800	9,751	9,751	19,502	-
Employee Uniforms	3,637	5,000	244	245	489	-
Equipment Rental	1,560	5,000	600	840	1,440	-
Equipment Repair and Maintenance	43,429	50,000	12,591	15,472	28,063	-
Vehicle Repair and Maintenance	15,975	40,000	11,647	12,659	24,306	-
Right of Way Spraying	234,500	245,000	127,500	127,500	255,000	-
Travel and Training	-	125	-	-	-	-
Street Sweeping Services	100,000	100,000	27,500	32,500	60,000	-
Mowing Services	106,050	125,000	32,400	32,400	64,800	-
Risk Management Charges	72,600	59,605	29,802	29,803	59,605	-
Total	\$ 1,062,336	1,357,474	533,066	589,338	1,122,404	-
Authorized Positions	11	11			11	0

Administrative Activities:

To keep City roads and neighborhood streets clean.

To cut grass on City right of ways, lots, medians and ditches.

To cut grass on State highways that the State has contracted the City to mow.

**Sanitation Fund
Budget Worksheet
2026**

	2024 Actual	2025 Amended Budget	6/30/2025 Year to Date Actual	2025 Estimated Remainder	2025 Estimated Total	2026 Proposed Budget
30 - Animal Control						
Regular Salaries and Wages	\$ 280,434	355,894	161,146	185,985	347,131	-
Premium Hours and Overtime	20,061	25,000	11,158	12,638	23,796	-
Part Time	29,628	65,000	16,663	18,880	35,543	-
FICA Payroll Taxes	20,067	27,646	12,172	13,923	26,095	-
Medicare Payroll Taxes	4,693	6,466	2,847	3,256	6,103	-
Municipal State Retirement	39,722	49,826	23,700	27,053	50,753	-
Insurance Benefits	103,065	149,320	66,259	75,069	141,328	-
Office Supplies	1,479	2,000	633	818	1,451	-
Printing	-	1,000	-	-	-	-
Postage	18	80	14	14	28	-
Book and Periodicals	-	80	-	-	-	-
Memberships and Subscriptions	-	300	-	-	-	-
Credit Card Fees	150	500	-	-	-	-
Operating Supplies	70,699	65,000	15,084	15,565	30,649	-
Fuel and Oil	7,184	8,400	3,866	3,866	7,732	-
Cleaning Supplies	11,981	12,000	2,473	2,474	4,947	-
First Aid Supplies	-	250	-	-	-	-
Animal Food	42,011	35,000	9,599	9,599	19,198	-
Employee Uniforms	5,813	6,000	1,761	1,761	3,522	-
Rabies Certificates and Spay and Neuter Vouchers	57,763	60,000	25,636	33,648	59,284	-
Electricity	14,521	18,500	11,718	11,804	23,522	-
Natural Gas	15,417	14,000	4,503	4,502	9,005	-
Water and Sewer	4,755	4,500	2,449	2,450	4,899	-
Telephone Service	1,325	2,500	658	659	1,317	-
Internet Service	819	850	427	427	854	-
Mobile Phone Service	314	750	131	131	262	-
Other Communications	160	1,500	-	-	-	-
Wireless Data	1,787	1,800	200	200	400	-
Worker's Comp Claims	142,761	-	106,401	106,401	212,802	-
Equipment Rental	825	3,000	344	343	687	-
Software Maintenance and Subscriptions	388	8,750	4,307	4,307	8,614	-

**Sanitation Fund
Budget Worksheet
2026**

	2024 Actual	2025 Amended Budget	6/30/2025 Year to Date Actual	2025 Estimated Remainder	2025 Estimated Total	2026 Proposed Budget
30 - Animal Control						
Tyler Software Maintenance	1,737	1,823	1,823	-	1,823	-
Building Repair and Maintenance	5,357	21,500	2,741	6,014	8,755	-
Equipment Repair and Maintenance	1,800	7,500	241	700	941	-
Vehicle Repair and Maintenance	3,866	5,000	1,355	1,356	2,711	-
Travel and Training	2,198	3,500	1,587	1,587	3,174	-
Veterinary Services	2,810	20,000	4,498	4,495	8,993	-
Animal Disposal Services	-	1,000	-	-	-	-
Risk Management Charges	69,500	57,026	28,513	28,513	57,026	-
Other Expenses	-	500	-	-	-	-
Grant Expenses	-	-	14,745	-	14,745	-
Total	\$ 965,108	1,043,761	539,652	578,438	1,118,090	-
Authorized Positions	10	10			10	0

Administrative Activities:

To enforce City and State Animal Control ordinances.

To enforce public health ordinances covering the housing and keeping of animals, domestic and non-domestic.

To encourage proper care and humane treatment of all domestic and non-domestic animals.

**Health Insurance Fund
Budget Worksheet
2026**

700 - Health Insurance	2024 Actual	2025 Amended Budget	6/30/2025 Year to Date Actual	2025 Estimated Remainder	2025 Estimated Total	2026 Proposed Budget
Revenues						
Interest Earned	\$ 28,331	-	15,439	15,439	30,878	20,000
Unrealized Gain (Loss)	4,533	-	-	-	-	-
Other Income	1,431	-	1,058	1,058	2,116	-
Health Insurance Premium Rebates	152,414	-	-	-	-	-
Prescription Rebates	361,367	-	142,090	142,090	284,180	250,000
Active Employee Contributions - Health	1,680,790	-	840,907	840,907	1,681,814	1,680,000
Active Employer Contributions - Health	7,142,404	-	3,981,122	3,981,122	7,962,244	8,550,000
Active Employee Contributions - Vision	18,893	-	9,158	9,158	18,316	18,000
Active Employer Contributions - Vision	31,325	-	15,795	15,795	31,590	32,000
Active Employee Contributions - Dental	197,559	-	99,504	99,504	199,008	200,000
Active Employer Contributions - Dental	277,622	-	146,077	146,077	292,154	305,000
Active Employer Contributions - Life	85,732	-	50,363	50,363	100,726	115,000
Active Employee Contributions - Voluntary Insurance	233,129	-	122,761	122,761	245,522	250,000
Retiree Contributions - Health	1,115,138	-	586,259	586,259	1,172,518	1,174,000
Retiree Contributions - Vision	9,742	-	4,706	4,706	9,412	9,000
Retiree Contributions - Dental	119,071	-	61,154	61,154	122,308	125,000
Retiree Contributions - Voluntary Insurance	4,471	-	2,289	2,289	4,578	4,500
Total Revenues	11,463,952	-	6,078,682	6,078,682	12,157,364	12,732,500
Expenses						
Insurance Administrative Fees	8,203	-	4,122	4,122	8,244	8,500
Active Insurance Claims	7,484,194	-	3,680,088	3,680,088	7,360,176	8,000,000
Retiree Insurance Claims	1,063,726	-	625,195	625,195	1,250,390	1,375,000
Active Premiums - Health	1,423,587	-	752,797	752,797	1,505,594	1,650,000
Retiree Premiums - Health	492,426	-	267,675	267,675	535,350	590,000
Active Premiums - Vision	50,729	-	25,023	25,023	50,046	55,000
Retiree Premiums - Vision	9,517	-	4,611	4,611	9,222	10,000
Active Premiums - Dental	480,442	-	246,829	246,829	493,658	543,000
Retiree Premiums - Dental	118,136	-	60,054	60,054	120,108	132,000
Active Premiums - Life	79,476	-	44,202	44,202	88,404	97,000

**Health Insurance Fund
Budget Worksheet
2026**

700 - Health Insurance	2024 Actual	2025 Amended Budget	6/30/2025 Year to Date Actual	2025 Estimated Remainder	2025 Estimated Total	2026 Proposed Budget
Expenses						
Active Premiums - Voluntary Insurance	234,666	-	121,493	121,493	242,986	267,000
Retiree Premiums - Voluntary Insurance	4,329	-	2,134	2,134	4,268	5,000
Total Expenses	11,449,431	-	5,834,223	5,834,223	11,668,446	12,732,500
Net Income (Loss) Before Transfers	14,521	-	244,459	244,459	488,918	-
Transfers						
Transfers In	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Transfers	-	-	-	-	-	-
Net Income (Loss) After Transfers	14,521	-	244,459	244,459	488,918	-
Fund Balance at Beginning of Year	242,712	-	257,233	501,692	257,233	746,151
Fund Balance at End of Year	\$ 257,233	-	501,692	746,151	746,151	746,151

**Risk Management Fund
Budget Worksheet
2026**

710 - Risk Management	2024 Actual	2025 Amended Budget	6/30/2025 Year to Date Actual	2025 Estimated Remainder	2025 Estimated Total	2026 Proposed Budget
Revenues						
Interest Earned	\$ 33,957	-	7,774	7,773	15,547	10,000
Unrealized Gain (Loss)	40,253	-	-	-	-	-
Internal Service Charges	4,818,418	-	3,672,050	3,672,049	7,344,099	3,185,000
Refunds and Reimbursements	550,727	-	900	900	1,800	-
Total Revenues	5,443,355	-	3,680,724	3,680,722	7,361,446	3,195,000
Expenses						
Insurance Administrative Fees	46,450	-	7,664	7,664	15,328	25,000
Legal Fees	697,184	-	179,936	179,936	359,872	310,000
Insurance Claims	655,743	-	75,441	75,440	150,881	200,000
Attorney Settlements	193,035	-	15,000	15,000	30,000	50,000
Individual Settlements	20,919	-	50,250	50,250	100,500	100,000
Workers Comp Claims	1,322,242	-	612,049	612,050	1,224,099	1,225,000
Insurance Premiums	4,529,876	-	2,100,234	210,024	2,310,258	2,500,000
Total Expenses	7,465,449	-	3,040,574	1,150,364	4,190,938	4,410,000
Net Income (Loss) Before Transfers	(2,022,094)	-	640,150	2,530,358	3,170,508	(1,215,000)
Transfers						
Transfers In	-	-	-	-	-	1,225,000
Transfers Out	-	-	-	-	-	-
Total Transfers	-	-	-	-	-	1,225,000
Net Income (Loss) After Transfers	(2,022,094)	-	640,150	2,530,358	3,170,508	10,000
Fund Balance at Beginning of Year	2,610,629	-	588,535	1,228,685	588,535	3,759,043
Fund Balance at End of Year	\$ 588,535	-	1,228,685	3,759,043	3,759,043	3,769,043

**Consolidated Sales Tax
Budget Worksheet
2026**

800 - Consolidated Sales Tax	2024 Actual	2025 Amended Budget	6/30/2025 Year to Date Actual	2025 Estimated Remainder	2025 Estimated Total	2026 Proposed Budget
Revenues						
Sales Tax	\$180,972,378	134,562,480	93,109,474	93,109,474	186,218,948	140,552,500
Sales Tax - 1% Collection Fee	462,777	622,405	219,098	219,098	438,196	565,453
School Board Reimbursement	518,768	622,405	-	-	-	565,452
Interest Earned	245,375	-	117,928	117,927	235,855	-
Unrealized Gain (Loss)	1,947	-	-	-	-	-
Other Income	6,704	-	2,550	2,550	5,100	-
Total Revenues	182,207,949	135,807,290	93,449,050	93,449,049	186,898,099	141,683,405
Administrative Expenses						
Sales Tax Administration Expenses	1,017,193	1,244,810	514,020	570,647	1,084,667	1,130,905
External Distributions						
Bossier Parish School Board, Benton, Haughton, Plain Dealing, Bossier Parish Police Jury, City of Shreveport, Law Enforcement District	116,580,684	79,823,116	59,641,238	59,641,238	119,282,476	83,495,500
Internal Distributions						
Debt Service						
Original 1/2 %						
15A Refunding Bonds	490,000	490,000	245,000	245,000	490,000	-
16 Sales Tax Revenue Bonds	290,000	290,000	145,000	145,000	290,000	290,000
17 Sales Tax Revenue Bonds	1,480,000	1,480,000	740,000	740,000	1,480,000	1,480,000
Total	2,260,000	2,260,000	1,130,000	1,130,000	2,260,000	1,770,000
Parkway 1/2%						
15 LCDA Revenue Bonds	908,000	905,000	452,500	452,500	905,000	915,000
Total	908,000	905,000	452,500	452,500	905,000	915,000
Total Debt Service	3,168,000	3,165,000	1,582,500	1,582,500	3,165,000	2,685,000

**Consolidated Sales Tax
Budget Worksheet
2026**

	2024 Actual	2025 Amended Budget	6/30/2025 Year to Date Actual	2025 Estimated Remainder	2025 Estimated Total	2026 Proposed Budget
800 - Consolidated Sales Tax						
Sales Tax Capital Improvements Fund	10,661,625	8,687,873	5,563,647	5,563,647	11,127,294	9,641,400
Parkway Capital Projects Fund	6,285,879	4,312,127	3,375,774	3,375,774	6,751,548	120,000
Total Capital Improvements	16,947,504	13,000,000	8,939,421	8,939,421	17,878,842	9,761,400
General Fund Rededication	5,727,746	5,730,746	2,865,373	2,865,373	5,730,746	10,376,400
General Fund Fire and Police	12,921,625	10,947,873	6,693,647	6,693,647	13,387,294	11,411,400
General Fund Police, Fire and Other Salaries	12,921,625	10,947,873	6,693,647	6,693,647	13,387,294	11,411,400
General Fund Salaries other than Fire and Police	2,584,325	2,189,573	1,338,729	1,338,730	2,677,459	3,000,000
Total General Fund	34,155,321	29,816,065	17,591,396	17,591,397	35,182,793	36,199,200
Fire Improvements and Operations	4,522,569	3,831,756	2,342,777	2,342,776	4,685,553	3,991,400
Jail and Municipal Building Fund	2,584,325	2,189,575	1,338,729	1,338,730	2,677,459	2,100,000
Streets and Drainage Fund	3,230,406	2,736,968	1,673,412	1,673,412	3,346,824	2,320,000
Total	10,337,300	8,758,299	5,354,918	5,354,918	10,709,836	8,411,400
Total Internal Distributions	64,608,125	54,739,364	33,468,235	33,468,236	66,936,471	57,057,000
Total Distributions	181,188,809	134,562,480	93,109,473	93,109,474	186,218,947	140,552,500
Net Change in Fund Balance	1,947	-	(174,443)	(231,072)	(405,515)	-
Fund Balance at Beginning of Year	64,041	64,041	65,988	(108,455)	65,988	(339,527)
Fund Balance at End of Year	\$ 65,988	64,041	(108,455)	(339,527)	(339,527)	(339,527)

**Consolidated Sales Tax
Budget Worksheet
2026**

	2024 Actual	2025 Amended Budget	6/30/2025 Year to Date Actual	2025 Estimated Remainder	2025 Estimated Total	2026 Proposed Budget
81 - Sales Tax Administration						
Regular Salaries and Wages	458,687	560,820	258,008	302,586	560,594	497,933
Premium Hours and Overtime	2,830	4,500	2,408	2,465	4,873	4,500
Car Allowance	-	5,000	2,000	3,000	5,000	5,000
Other Additional Pay	1,200	50	50	50	100	50
FICA Payroll Taxes	26,361	35,363	16,072	18,749	34,821	31,465
Medicare Payroll Taxes	6,165	8,271	3,759	4,384	8,143	7,359
Municipal State Retirement	67,585	79,222	37,694	43,719	81,413	67,904
Insurance Benefits	114,065	166,492	52,627	62,804	115,431	148,194
Office Supplies	2,471	4,500	618	826	1,444	4,500
Computer Supplies	-	1,500	-	-	-	1,500
Printing	762	5,000	567	567	1,134	5,000
Postage	25,303	25,000	15,639	15,639	31,278	32,000
Book and Periodicals	-	400	-	-	-	400
Memberships and Subscriptions	132	600	450	540	990	600
Operating Supplies	5,546	5,500	1,022	1,282	2,304	5,500
Fuel and Oil	464	3,000	211	210	421	3,000
Employee Uniforms	216	1,000	109	109	218	1,000
Telephone Service	685	2,250	293	293	586	2,250
Internet Service	182	250	98	98	196	250
Mobile Phone Service	592	1,220	210	210	420	1,220
Wireless Data	3,121	2,880	1,200	1,201	2,401	2,880
Advertising and Legal Notices	-	4,300	-	-	-	4,300
Filing Fees	709	2,000	(11)	(10)	(21)	2,000
Equipment Rental	5,117	10,500	1,711	2,975	4,686	10,500
Software Maintenance and Subscriptions	36,056	38,500	30,403	8,097	38,500	38,500
General Administration Charges	26,000	26,000	13,000	13,000	26,000	26,000
Computer System Charges	16,000	16,000	8,000	8,000	16,000	30,850
Equipment Repair and Maintenance	342	250	-	-	-	250
Vehicle Repair and Maintenance	599	2,500	-	-	-	2,500
Travel and Training	7,699	15,000	2,108	2,108	4,216	12,000
Audit Services	73,312	125,000	29,110	43,817	72,927	125,000

**Consolidated Sales Tax
Budget Worksheet
2026**

	2024 Actual	2025 Amended Budget	6/30/2025 Year to Date Actual	2025 Estimated Remainder	2025 Estimated Total	2026 Proposed Budget
81 - Sales Tax Administration						
Consultant Services	2,160	2,500	900	1,260	2,160	2,500
Legal Fees	36,232	-	-	-	-	-
Risk Management Charges	56,600	46,442	23,221	23,221	46,442	23,500
Other Expenses	336	500	-	-	-	500
Buildings & Improvements	-	5,000	4,600	4,600	9,200	5,000
Office Equipment	2,237	13,500	396	394	790	10,000
Computer Equipment	3,302	12,000	7,547	4,453	12,000	10,000
Computer Software	34,125	12,000	-	-	-	5,000
Total	1,017,193	1,244,810	514,020	570,647	1,084,667	1,130,905
Authorized Positions	12	11			11	9

Administrative Activities:

The Bossier City-Parish Sales and Use Tax Division operates three sub-divisions within its office. They are Audit, Compliance and Processing and Property and Occupational License Tax.

Audit

The audit division is responsible for performing audits of dealers who are found to be doing business within Bossier Parish, process refund claims filed within Bossier Parish, and review tax returns filed with the division on a monthly, quarterly, and semi-annual basis.

Compliance and Processing

The compliance and processing division collect the sales and use taxes for the City Bossier City, Haughton, Benton, Plain Dealing, the Bossier Parish School Board, the Bossier Parish Police Jury, and the Bossier Parish Sheriff's Department. In addition, this division also collects hotel occupancy tax for the City of Bossier City, City of Shreveport, Shreveport-Bossier Convention and Tourist Bureau, Shreveport-Bossier Sports Commission, Independence Bowl Foundation, and the Ark-La-Tex Regional Air Service Alliance. As well, this division pursues legal actions to collect on delinquent taxes and process all electronic collections of taxes. Lastly, this division also collects the monthly auto rental tax for the Bossier Council on Aging.

**Riverboat Gaming Trust Special Revenue Fund
Budget Worksheet
2026**

810 - Riverboat Gaming Trust	2024 Actual	2025 Amended Budget	6/30/2025 Year to Date Actual	2025 Estimated Remainder	2025 Estimated Total	2026 Proposed Budget
Revenues						
Interest Earned	\$ 1,198,467	50,000	639,987	639,988	1,279,975	50,000
Unrealized Gain (Loss)	246,164	-	183,625	183,626	367,251	-
Total Revenues	1,444,631	50,000	823,612	823,614	1,647,226	50,000
Expenditures						
Investment Advisory Services	39,404	35,000	10,394	10,394	20,788	35,000
Total Expenditures	39,404	35,000	10,394	10,394	20,788	35,000
Excess (Deficiency) of Revenues Over Expenditures	1,405,227	15,000	813,218	813,220	1,626,438	15,000
Other Financing Sources (Uses)						
Transfers In	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	(1,225,000)
Total Other Financing Sources (Uses)	-	-	-	-	-	(1,225,000)
Net Change in Fund Balance	1,405,227	15,000	813,218	813,220	1,626,438	(1,210,000)
Fund Balance at Beginning of Year	31,244,535	32,423,123	32,649,762	33,462,980	32,649,762	34,276,200
Fund Balance at End of Year	\$ 32,649,762	32,438,123	33,462,980	34,276,200	34,276,200	33,066,200

**Public Safety and Health Trust Fund
Budget Worksheet
2026**

820 - Public Safety and Health Trust	2024 Actual	2025 Amended Budget	6/30/2025 Year to Date Actual	2025 Estimated Remainder	2025 Estimated Total	2026 Proposed Budget
Revenues						
Interest Earned	\$ 771,557	25,000	407,686	407,687	815,373	25,000
Unrealized Gain (Loss)	152,902	-	108,008	108,009	216,017	-
Total Revenues	924,459	25,000	515,694	515,696	1,031,390	25,000
Expenditures						
Investment Advisory Services	24,590	25,000	6,480	6,481	12,961	25,000
Total Expenditures	24,590	25,000	6,480	6,481	12,961	25,000
Excess (Deficiency) of Revenues Over Expenditures	899,869	-	509,214	509,215	1,018,429	-
Other Financing Sources (Uses)						
Transfers In	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-	-
Net Change in Fund Balance	899,869	-	509,214	509,215	1,018,429	-
Fund Balance at Beginning of Year	19,441,870	20,211,529	20,341,739	20,850,953	20,341,739	21,360,168
Fund Balance at End of Year	<u>\$ 20,341,739</u>	<u>20,211,529</u>	<u>20,850,953</u>	<u>21,360,168</u>	<u>21,360,168</u>	<u>21,360,168</u>

**Arena Operations
Budget Worksheet
2026**

980 - Arena Operations	2024 Actual	2025 Amended Budget	6/30/2025 Year to Date Actual	2025 Estimated Remainder	2025 Estimated Total	2026 Proposed Budget
Revenues						
Direct Event Income	\$ 967,115	665,250	262,578	152,250	414,828	800,100
Ancillary Income						
Concessions	1,975,829	1,161,350	932,993	557,400	1,490,393	1,708,425
Merchandise	204,529	152,670	48,497	80,240	128,737	129,133
TM Commission	1,297,732	1,061,900	229,022	650,400	879,422	1,314,250
Facility Fee	705,478	611,500	167,770	295,000	462,770	671,250
Total Ancillary Income	4,183,568	2,987,420	1,378,282	1,583,040	2,961,322	3,823,058
Total Event Income	5,150,683	3,652,670	1,640,860	1,735,290	3,376,150	4,623,158
Other Income						
Advertising	452,389	658,000	309,752	358,665	668,417	771,746
Luxury Seating	768,543	740,000	464,741	330,676	795,417	905,000
Incremental Advertising	87,000	87,000	-	87,000	87,000	87,000
Payment to City Scoreboard	(87,000)	(87,000)	-	(87,000)	(87,000)	(87,000)
Other Income	151,033	268,000	83,416	134,584	218,000	-
Total Other Income	1,371,965	1,666,000	857,909	823,925	1,681,834	1,676,746
Total Revenues	6,522,648	5,318,670	2,498,769	2,559,215	5,057,984	6,299,904
Indirect Expenditures						
Executive	408,712	385,088	261,126	145,912	407,038	435,000
Finance	320,890	353,059	178,313	171,746	350,059	324,197
Operations	2,444,555	1,078,973	682,365	439,545	1,121,910	1,284,152
Marketing	300,074	285,683	77,578	91,015	168,593	219,103
Premium Sales	-	-	67,214	49,876	117,090	148,939
Box Office	119,790	100,516	76,479	25,533	102,012	110,301
Overhead	1,065,178	1,879,812	804,210	625,926	1,430,136	1,574,499
Event Services	634,717	321,798	73,486	267,312	340,798	529,017
Food and Beverage	-	384,666	356,861	27,805	384,666	520,621
Management Fees	-	248,772	196,293	159,894	356,187	338,723

**Arena Operations
Budget Worksheet
2026**

	2024 Actual	2025 Amended Budget	6/30/2025 Year to Date Actual	2025 Estimated Remainder	2025 Estimated Total	2026 Proposed Budget
980 - Arena Operations						
Promoter Fees	1,041,983	697,000	180,757	352,000	532,757	982,500
Total Expenditures	6,335,899	5,735,367	2,954,682	2,356,564	5,311,246	6,467,052
Excess (Deficiency) of Revenues Over Expenditures	186,749	(416,697)	(455,913)	202,651	(253,262)	(167,148)
Other Financing Sources (Uses)						
Transfers In from City	-	300,000	-	-	-	300,000
Transfers Out	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	300,000	-	-	-	300,000
Net Change in Fund Balance	186,749	(116,697)	(455,913)	202,651	(253,262)	132,852
Fund Balance at Beginning of Year	855,065	1,229,272	1,041,814	585,901	1,041,814	788,552
Fund Balance at End of Year	<u>\$ 1,041,814</u>	<u>1,112,575</u>	<u>585,901</u>	<u>788,552</u>	<u>788,552</u>	<u>921,404</u>

**Sales Tax Capital Improvement
2026 Budget**

	2026 Proposed Budget
400 - Sales Tax Capital Improvement	
Revenues	
Sales Tax	\$ 9,641,400
Interest Earned	100,000
Total Revenues	<u>9,741,400</u>
Expenditures	
01 City Council	
Buildings and Improvements	20,000
Office Equipment	5,000
Computer Equipment	20,000
Other Equipment	10,000
02 Public Affairs	
Buildings and Improvements	2,500
Office Equipment	5,000
Computer Equipment	4,500
03 Finance	
Buildings and Improvements	45,000
Office Equipment	10,000
Computer Equipment	5,000
Other Equipment	5,000
04 Purchasing	
Office Equipment	2,500
Computer Equipment	5,000
05 Human Resources	
Office Equipment	2,500
Computer Equipment	5,000
06 Legal Department	
Buildings and Improvements	5,000
Office Equipment	2,500
Computer Equipment	5,000

**Sales Tax Capital Improvement
2026 Budget**

	2026 Proposed Budget
400 - Sales Tax Capital Improvement	
07 City Court	
Office Equipment	2,500
Computer Equipment	5,000
08 City Marshal	
Office Equipment	2,500
Computer Equipment	11,000
Other Equipment	15,000
09 Community Development	
Buildings and Improvements	5,000
Office Equipment	2,500
Computer Equipment	5,000
10 Fleet Services	
Other Equipment	45,000
Vehicles	55,000
11 Municipal Building	
Buildings and Improvements	750,000
Computer Equipment	10,000
12 Information Services	
Office Equipment	5,000
Computer Equipment	450,000
Computer Software	100,000
13 Property Tax and Licenses	
Office Equipment	2,500
Computer Equipment	5,000
15 Engineering	
Buildings and Improvements	50,000
Office Equipment	2,500
Computer Equipment	7,500
Other Equipment	10,000
Vehicles	50,000

**Sales Tax Capital Improvement
2026 Budget**

	2026 Proposed Budget
400 - Sales Tax Capital Improvement	
16 Traffic Engineering	
Street Lights	2,500
Computer Equipment	5,000
Other Equipment	50,000
17 Permits and Inspections	
Office Equipment	2,500
Computer Equipment	12,000
Other Equipment	5,000
Vehicles	50,000
20 Police Department	
Buildings and Improvements	50,000
Computer Equipment	417,680
Bullet Proof Vests	74,200
Other Equipment	231,270
Auto Equipment	216,000
Vehicles	684,000
21 Fire Department	
Computer Equipment	94,000
Fire Hydrant Maintenance	336,000
Other Equipment	347,500
Bunker Clothes	80,000
Communication Equipment	28,450
Vehicles	180,000
25 Public Works Administration	
Buildings and Improvements	10,500
Office Equipment	1,500
Computer Equipment	3,000
Other Equipment	95,000
Vehicles	110,000
26 Street	
Vehicles	88,000

**Sales Tax Capital Improvement
2026 Budget**

	2026 Proposed Budget
400 - Sales Tax Capital Improvement	
30 Animal Control	
Office Equipment	5,000
Computer Equipment	10,000
Other Equipment	40,000
32 Parks and Recreation	
Park Improvements	825,000
Park Improvements - South Bossier	130,000
Buildings and Improvements	30,000
Office Equipment	5,000
Computer Equipment	1,000
Other Equipment	67,200
Vehicles	126,000
Equipment and Improvements	6,163,800
Transfers Out - Parkway Capital Projects Fund	3,000,000
Contingency	577,600
Total	\$ 9,741,400

**Parkway Capital Projects
2026 Budget**

410 - Parkway Capital Projects

Revenues and Transfers In

Sales Tax	\$ 120,000
Interest Earned	20,000
Transfers In - from Sales Tax Capital Improvement Fund	3,000,000
Total Revenues and Transfers In	3,140,000

Expenditures

Capital Projects	10,000
Contingency	3,130,000
Total Expenditures	\$ 3,140,000

**Boardwalk Capital
2026 Budget**

430 - Boardwalk Capital

Revenues

Rental Income

\$ 150,000

Interest Earned

5,000

Land Leases

82,500

Total Revenues

237,500

Expenditures

Boardwalk Repairs and Maintenance

200,000

Contingency

37,500

Total Expenditures

\$ 237,500

**Riverboat Gaming Capital Projects
2026 Budget**

	2026 Proposed Budget
480 - Riverboat Gaming Capital Projects	
Revenues	
Gaming Revenues	\$ 11,500,000
Interest Earned	55,000
Total Revenues	<u><u>11,555,000</u></u>
Expenditures	
Transfers Out - Debt Service	8,985,000
Capital Projects	150,000
Street Improvements	1,500,000
Contingency	920,000
Total Expenditures	<u><u>\$ 11,555,000</u></u>

**Water Capital Improvement
2026 Budget**

	2026 Proposed Budget
602 - Water Capital Improvement	
Revenues	
Transfers In - Water Operating	\$ 2,124,000
Water Sales - Meters, Boxes, Taps	100,000
Water Sales - Impact Fees	235,000
Total Revenues	2,459,000
Expenses	
61 Water Administration	
Buildings and Improvements	20,000
Computer Equipment	5,000
63 Water Treatment Plant	
Other Equipment	1,065,000
64 Water Transmission and Distribution	
Miscellaneous Water Loops	150,000
Vehicles	80,000
66 Customer Service	
Buildings and Improvements	5,000
Office Equipment	2,500
Computer Equipment	5,000
Water Meters	500,000
Other Equipment	5,000
Vehicles	50,000
Equipment and Improvements	1,887,500
Contingency	571,500
Total Expenses	\$ 2,459,000

**Sewer Capital Improvement
2026 Budget**

	2026 Proposed Budget
603 - Sewer Capital Improvement	
Revenues	
Transfers In - Sewer Operating	\$ 1,297,500
Transfers In - Sewer Retained Earnings	1,000,000
Sewer Sales - Impact Fees	135,000
Total Revenues	2,432,500
Expenses	
72 Red River Treatment Plant	
Computer Equipment	118,000
Other Equipment	265,000
Vehicles	60,000
73 Sewer Maintenance	
Sanitary Sewer Evaluation Survey	150,000
Sewer Manhole Rehabilitation	50,000
Other Equipment	90,000
Vehicles	280,000
74 Lift Stations	
Lift Station Rehabilitation and Improvements	500,000
Other Equipment	230,000
Vehicles	150,000
75 Northeast Treatment Plant	
Computer Equipment	100,000
Other Equipment	130,000
Vehicles	150,000
76 Environmental Affairs	
Buildings and Improvements	8,000
Office Equipment	1,000
Computer Equipment	5,000
Other Equipment	1,000
Equipment and Improvements	2,288,000

**Sewer Capital Improvement
2026 Budget**

	2026 Proposed Budget
603 - Sewer Capital Improvement	
Contingency	144,500
Total	<u><u>\$ 2,432,500</u></u>

Emergency Medical Services Capital
2026 Budget

	2026 Proposed Budget
616 - Emergency Medical Services Capital	
Revenues	
Ambulance Alliance	\$ 800,000
Total Revenues	<u>800,000</u>
Expenses	
Other Equipment	177,700
Vehicles	275,000
Contingency	347,300
Total Expenses	<u>\$ 800,000</u>

**Sanitation Capital
2026 Budget**

621 - Sanitation Capital

Revenues

Transfers In - Operating

Interest Earned

Total Revenues

**2026
Proposed
Budget**

\$ 305,000

2,500

307,500

Expenses

Buildings and Improvements

Vehicles

Contingency

Total Expenses

75,000

230,000

2,500

\$ 307,500