

# CITY OF BOGALUSA

## 2025 ANNUAL OPERATING BUDGET

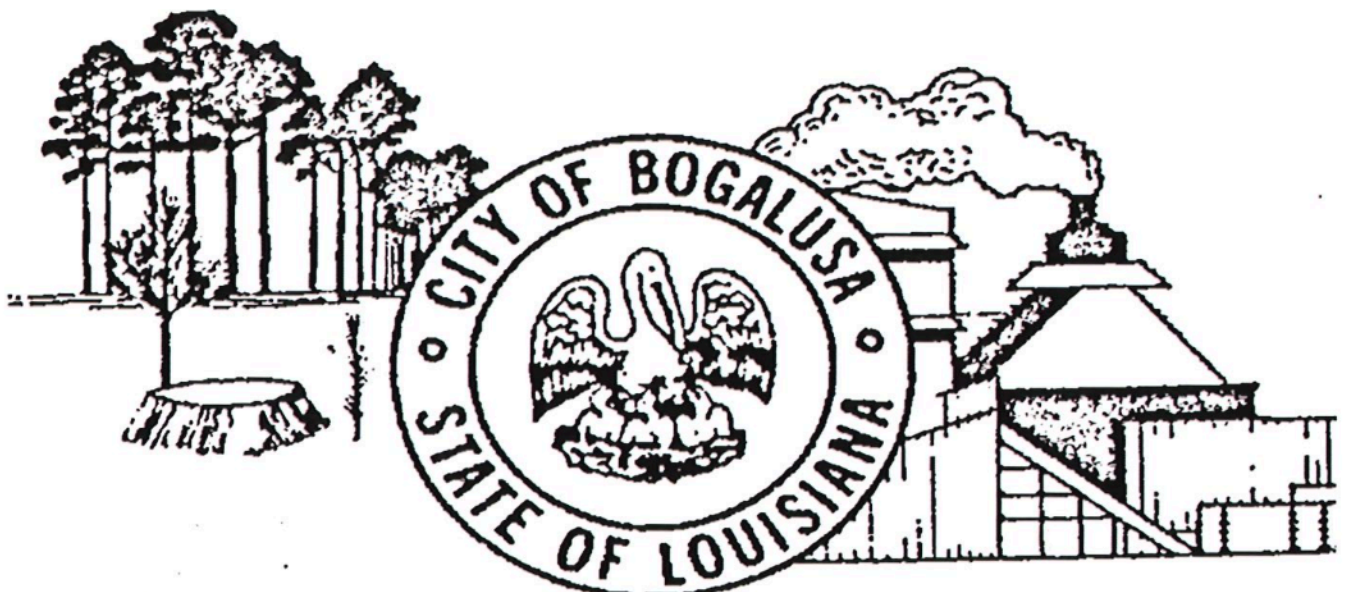
ROBERT A. NEILSON, CPA, FISCAL ADMINISTRATOR

REGINALD D. WEARY, MBA, LCMDC, DIRECTOR OF ADMINISTRATION

### CITY COUNCIL

TAMIRA MOSS SMITH  
PENNY DOUGLAS  
GLORIA KATES, PRESIDENT  
WILTON DUNAWAY  
SHELBY TEMPLES  
JULIE KELLIS  
MARK IRVINE, VICE PRESIDENT

AT LARGE  
AT LARGE  
DISTRICT A  
DISTRICT B  
DISTRICT C  
DISTRICT D  
DISTRICT E





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## FISCAL ADMINISTRATOR'S MESSAGE

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August 29, 2025

Honorable Members of the City Council  
City Hall  
Bogalusa, Louisiana

Council Members:

Herewith, I submit for your favorable consideration and approval a proposed operating budget for fiscal year 2025. It is prepared and submitted in accordance with the requirements of Section 5-02 of the City Charter.

Included are the administration's proposed 2025 budgets for the General Fund, Special Revenue Funds, Utilities System, Debt Service Schedule, Delinquent Property Tax Schedule, and our recommendation for a 5 Year Capital Improvement Program.

Please note that the budget format changed effective in 2012. The Louisiana State Legislature amended the state budget law and has required local governments to add additional columns to the budget presentation in an attempt to provide more information on financial condition. Revenues are required to be presented by local, state, and federal source. Departmental expenditures should be displayed as a function of government (General Government, Public Safety, Public Works, etc.). The additional information provides you with the current financial position. It is basically a projection comparing the expected year-end results with the most recently adopted budget. The process, in effect, adopts the projected year-end results as a current revised budget.

The last audit report was completed in 2021, thus, the 2024 numbers are unaudited. Revenues and expenditures have been estimated utilizing collections and expenses reported in the most recent monthly financial statements.

The proposed 2025 General Fund budget is presented with a deficiency of revenues over expenditures in the amount of \$2,676,903. The budget also includes estimated transfers to the General Fund in the amount of \$3,508,601. This results in an increase to the fund balance of \$831,698.

Total revenue in the General Fund is expected to decrease 0.3% for 2025 over the 2024 budgeted amount.

Total expenditures in the General Fund are expected to decrease 2.46% for 2025 over the 2024 budgeted amount. Most expenditures are expected to remain consistent with prior years.

Employee salaries, contract overtime, overtime, pensions, employee insurance, and payroll taxes totaled approximately \$11.0 million in 2024. This represents 51.02% of all expenditures. In the General Fund, these expenditures totaled approximately \$9.1 million and represented 69.20% of total expenditures. For 2025, it is anticipated that these costs will be approximately \$9.9 million, 44.03% of all expenditures. In the General Fund, it is anticipated that these costs will be \$7.9 million and 68.87% of all expenditures. It should be noted that these amounts do not include the state supplemental pay that is received for the police and fire departments.

It is also anticipated that the General Fund will receive transfers from the Utility System, Employee Pay Raise, Industrial Park Rent/Lease, and the ARPA fund to help offset its excess of revenues over expenditures.





## FISCAL ADMINISTRATOR'S MESSAGE

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In accordance with the City Charter, the 2025 proposed budget includes a 5 Year Capital Improvement Plan for your approval.

This budget has been prepared based on the Director of Administration's best estimate of the anticipated 2025 activity. Because no audit has been completed since 12/31/2021, prior year activity and beginning fund balances are unreliable. Accordingly, those amounts may change significantly once audited financial statements are available.

Please feel free to contact the Director of Administration, Reginald D. Weary, for any questions or concerns that you may have.

Sincerely,

A handwritten signature in blue ink, which appears to read "Robert A. Neilson".

Robert A. Neilson, Fiscal Administrator  
City of Bogalusa



## FOREWORD

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The information contained herein this budget is presented for the purpose of presenting a clearer view of the internal operations of the City of Bogalusa government.

Too many times it is difficult to comprehend the budget process and its terms, even for those who work with it, notwithstanding those who are far removed.

All too often we fall prey to extrapolations we make in the increase and decrease of numbers, failing to understand the significance and importance of the activities involved with the function and performance of a particular department, agency, or accountable entity contained in the budget. Therefore, to assist the reader, the staff and I have compiled and presented a budget we feel is more informative.

The contents of this budget include the following:

- An ordinance authorizing the budget as recommended or amended,
- An organizational chart of the City government with an explanation of the organizational and financial structure,
- A glossary of the most frequently used terms in this budget,
- An explanation of taxes collected as well as the rates associated therewith,
- An explanation on reading the budget,
- A schedule of proposed personnel allotments,
- An all funds combined summary of revenues, expenditures, and fund balances for UNAUDITED 2024 year-end and budgeted 2025 for the General Fund, Special Revenue Funds, and the Enterprise Utilities System Fund,
- A summary with detailed data relating to department or agency function in the General Fund for UNAUDITED 2024 year-end and budgeted 2025,
- A summary and detail of revenues, expenditures, and fund balances for UNAUDITED 2024 year-end and budgeted 2025 for all departments in the General Fund,
- A detail of revenues, expenditures, and fund balances for UNAUDITED 2024 year-end and budgeted 2025 for the Special Revenue Funds and Enterprise Fund,
- A schedule of debt authorized and issued,
- A schedule of delinquent property taxes, and
- A 5 Year Capital Improvement Program outlining the City's future, as well as continuing capital needs and funding sources for equipment purchases and infrastructure maintenance and expansion, and strategic plans for the economic, cultural, and recreational growth of the Bogalusa community.

It is our sincere hope that the budget information presented herein will provide the reader with the necessary knowledge to understand the inner workings of this government, and that it will serve as a useful tool to the internal operations of this City government, as well as assist the executive, legislative, and administrative staff in the decision-making process.

Sincerely yours,

Robert A. Neilson, Fiscal Administrator  
City of Bogalusa



## BUDGET ORDINANCE

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ORDINANCE NO. \_\_\_\_\_  
CITY OF BOGALUSA

\_\_\_\_\_  
DATE

The following budget ordinance, having been previously introduced on \_\_\_\_\_, 2025, Notice of Introduction having been published on \_\_\_\_\_, 2025, which date is at least ten (10) days prior to the date of public hearing, and a public hearing held there on \_\_\_\_\_, 2025, all as required by Section 5.02 and Section 5-07 of the Bogalusa City Charter, was offered for final adoption by \_\_\_\_\_, and seconded by \_\_\_\_\_.

ORDINANCE NO. \_\_\_\_\_

**AN ORDINANCE APPROVING AND ADOPTING THE CITY OF  
BOGALUSA OPERATING BUDGET AND CAPITAL BUDGET FOR THE  
FISCAL YEAR BEGINNING JANUARY 1, 2025.**

**WHEREAS**, the City of Bogalusa, State of Louisiana (the "City") operates under a home rule charter, Section 5-02 of which provides the procedure for the adoption of the annual operating budget for the City and Section 5-07 of which provides the procedure for the adoption of the five-year capital improvement program and capital improvement budget; and

**WHEREAS**, in accordance with said Section 5-02 and 5-07, at least forty-five (45) days prior to the beginning of the next fiscal year, which begins on January 1, 2025, the Mayor submitted to this City Council a proposed operating budget and capital budget, and this City Council did order a public hearing on said budgets and caused to be published in the official journal of the City, at least ten (10) days prior to the date of such hearing, the time and place thereof, a general summary of the proposed budgets and the times and places where copies of the proposed budgets were available for public inspection; and

**WHEREAS**, at the time and place so advertised, this City Council held a public hearing on the operating budget as submitted and now desires to adopt said budget;

**NOW, THEREFORE, BE IT ORDAINED** by the Bogalusa City Council that the Operating Budget and Capital Budget for the fiscal year beginning January 1, 2025, in the forms attached to this ordinance are hereby adopted and approved.



## BUDGET ORDINANCE

**BE IT FURTHER ORDAINED** that the budgets as finally adopted shall be reproduced and sufficient copies shall be made available for use of all office, departments and agencies of the City, and for the use of interested persons.

**BE IT FURTHER ORDAINED** that this ordinance shall be published in full in the official journal of the City as soon as possible, and shall become effective upon signature by the Mayor.

This Ordinance having been submitted to a vote, the vote thereon was as follows:

| <u>Member</u>               | <u>Yea</u> | <u>Nay</u> | <u>Absent</u> | <u>Abstaining</u> |
|-----------------------------|------------|------------|---------------|-------------------|
| Tamira Moss Smith, At-Large | _____      | _____      | _____         | _____             |
| Penny Douglas, At-Large     | _____      | _____      | _____         | _____             |
| Gloria Kates, District A    | _____      | _____      | _____         | _____             |
| Wilton Dunaway, District B  | _____      | _____      | _____         | _____             |
| Shelby Temples, District C  | _____      | _____      | _____         | _____             |
| Julie Kellis, District D    | _____      | _____      | _____         | _____             |
| Mark Irvine, District E     | _____      | _____      | _____         | _____             |

And the Ordinance was declared adopted at a public meeting held on this, the \_\_\_\_\_ day of September, 2025.

\_\_\_\_\_  
Council Secretary

\_\_\_\_\_  
Council President

Delivered to the Fiscal Administrator on  
\_\_\_\_\_, 2025, at \_\_\_\_\_ (a.m.)

APPROVED: \_\_\_\_\_

VETOED: \_\_\_\_\_

\_\_\_\_\_  
Mayor

Returned to the Council Secretary on  
\_\_\_\_\_, 2025, at \_\_\_\_\_ (a.m.)

\_\_\_\_\_  
Council Secretary





## ORGANIZATIONAL AND FINANCIAL STRUCTURE

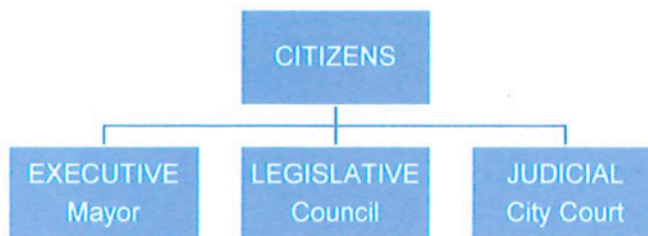
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### ORGANIZATION

The City of Bogalusa of Washington Parish operates under a Charter that was adopted on October 22, 1977. The City operates under a "Mayor-Council" form of government. The Mayor is elected at large and is the Chief Executive Officer of the City. Seven Council members are elected to the Council. Two are elected at large, and five are elected by the qualified voters of five districts enumerated A, B, C, D, and E.

The City Charter provides for the creation of the following departments: Administration, Police, Fire, Public Works, and Personnel.

See the organizational chart on page 8.



### FINANCIAL STRUCTURE

The financial structure of the City of Bogalusa is comprised of various funds that are accounted for separately on an annual basis. These funds are categorized into General, Proprietary, and Fiduciary Funds, as detailed below.

#### Governmental Funds

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

**Special Revenue Funds** – These funds are used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or major capital projects) that are legally restricted to expenditures for specific purposes.

**Debt Service Funds** – These funds are used to account for the accumulation of resources for and the payment of general long-term principal, interest, and related costs.

**Capital Project Funds** – These funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds and trust funds).

#### Proprietary Funds

**Enterprise Fund** – This fund is used to account for operations that are financed and operated in a manner similar to private business enterprises – where the intent of the government body is that the costs (expenses, including depreciation) of providing goods and/or services to the general public on a continuing basis be financed or recovered primarily through user charges.



## **ORGANIZATIONAL AND FINANCIAL STRUCTURE**

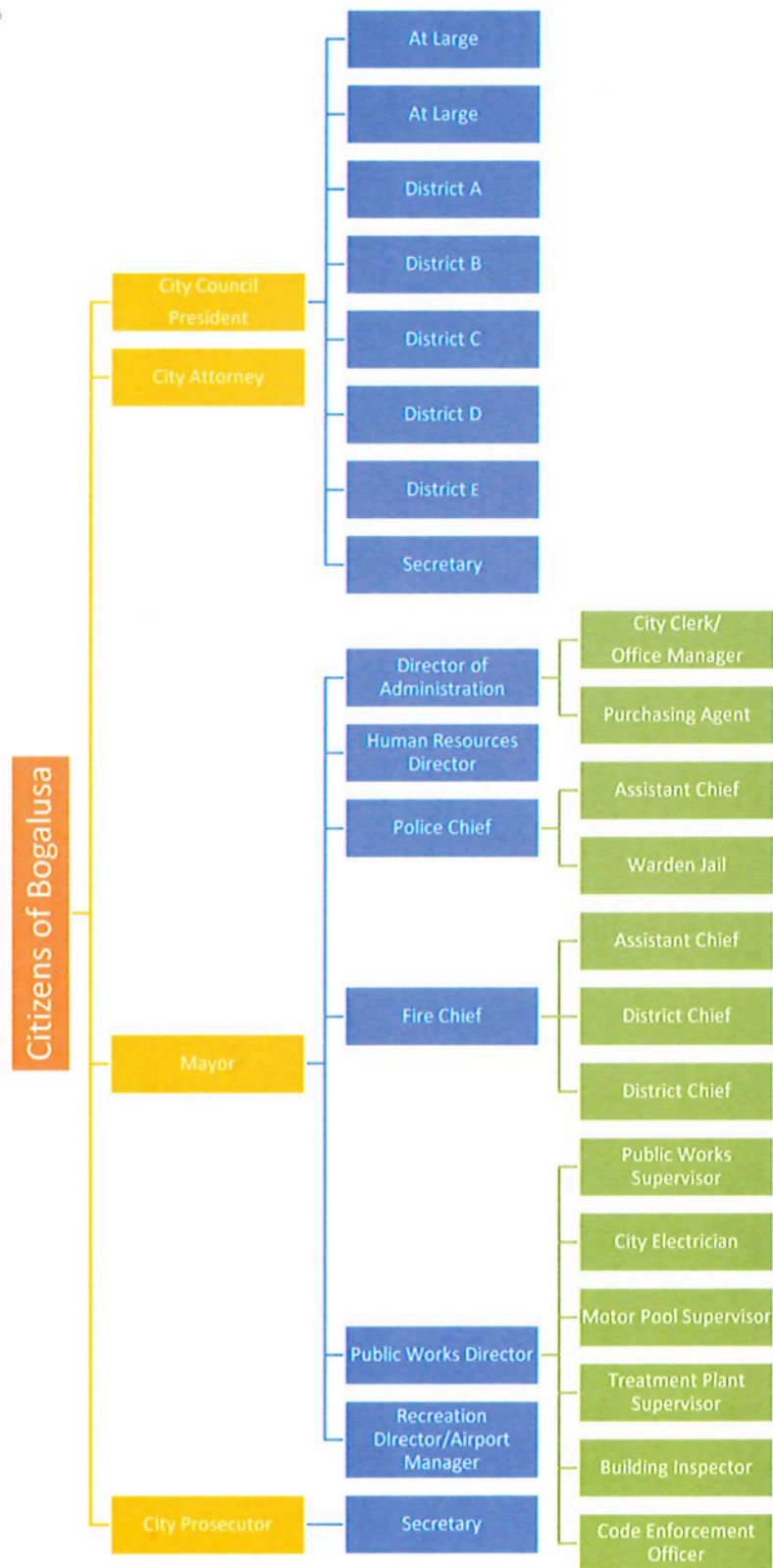
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### **Fiduciary Funds**

Trust and Agency Fund – This fund is used to account for assets held by the City in a trustee capacity or an agent for individuals, private organizations, other governments, and/or other funds. Agency funds are custodial in nature (assets equal liabilities) and do not involve an assessment of results of operations.



## ORGANIZATIONAL AND FINANCIAL STRUCTURE







## GLOSSARY OF BUDGETARY TERMS

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**Appropriation:** A legal authorization granted by a legislative body for expenditures and to incur obligations for specific purposes.

**Budget:** A plan of financial operation incorporating an estimate of proposed expenditures for a given period and the proposed means of financing them.

**Capital Outlay:** Expenditures which result in the acquisition of or addition to long-lived assets.

**Contractual Services:** Expenditures for services other than personal services or materials and supplies which are required by the government in the administration of its assigned functions. Employee benefits are also included under this category.

**Debt Service:** Outlays in the form of debt principal, periodic interest payments, and related service charges for the benefits received in part in prior fiscal periods as well as current and future fiscal periods.

**Fiscal Year:** A twelve month period of time to which the annual operating budget applies. At the end of this period, the government determines its financial position and the results of its operations. The fiscal year for the budget contained herein is January 1, 2025 through December 31, 2025.

**Function:** A group of related activities targeted at accomplishing a major service or regulatory program for which a government is responsible. The major functions contained in the 2025 Budget are as follows:

***Culture and Recreation*** – Includes all cultural and recreational activities maintained to benefit resident citizens and visitors.

***Economic Development*** – Activities designed to create incentive for outside businesses to locate in the Bogalusa area.

***General Government*** – All expenditures for the executive, legislative, and judicial branches of the government. These include expenditures made by the Mayor, the Council, the City Court, the administrative staff, and all the City's departments and agencies.

***Health and Welfare*** – All activities involved in the conservation and improvements of public health.

***Highways and Streets*** – All activities involved in maintaining roadways according to the type of facilities involved.

***Public Safety*** – A major function of the government which has its objective the protection of persons and property. The major sub-functions are police protection, fire protection, protective inspection, and correction.

***Public Works*** – A major function of the government responsible for maintenance of roads, city buildings and equipment, sewer and water services, and supervision of all construction contract work.

***Sanitation*** – All activities for the general administrative direction of sanitation.

**Fund:** A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which



## GLOSSARY OF BUDGETARY TERMS

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are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or activities.

**Joint Venture:** A legal entity or other contractual arrangement participated in by a government as a separate and specific activity for the benefit of the public or service recipients in which the government retains an on-going financial interest and/or responsibility.

**Materials and Supplies:** All articles which are consumed or materially altered when used. Principal types are office supplies, operating supplies, repair and maintenance supplies, small tools, and minor equipment.

**% Increase (Decrease):** Percentage increase or decrease between the prior year and the present year appropriation.

**Personal Services:** Expenditures for salaries provided for by all persons employed by the government.

**Revenues:** Increases in net current assets from sources other than expenditure refunds and residual equity transfers. Types of revenues include taxes, licenses and permits, intergovernmental revenues, service charges, fines and forfeits, and miscellaneous revenues. General long-term debt proceeds and operating transfers in are classified as "other financing sources" rather than revenues.

**Staffing:** Personnel utilized to perform functions of the office, department, or agency.



## EXPLANATION OF TAXES COLLECTED

### ADVALOREM TAXES

In accordance with the 1974 Louisiana Constitution and the laws of the State of Louisiana, the City is authorized to collect an ad valorem (property tax) on the revalued and reassessed valuation of all taxable property appearing on the tax roll prepared by the Parish Assessor's Office.

Homeowner's ad valorem taxes are calculated by multiplying 10% of the property's value times the applicable millage. For example, a homeowner's tax for a home valued at \$40,000 would be calculated as follows:

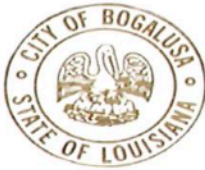
|                       |          |
|-----------------------|----------|
| Total Home Value      | \$40,000 |
|                       | 10%      |
| Amount Subject to Tax | \$4,000  |
| Total City Millage    | 0.04225  |
| Total Tax Due         | \$169.00 |

Current reassessed valuation of all property in the City to which millage applies is \$107,310,650.00.

The following is a breakdown of the City's 2025 millages and the specific purpose, the Fund, for which they are collected, and the effective date of each.

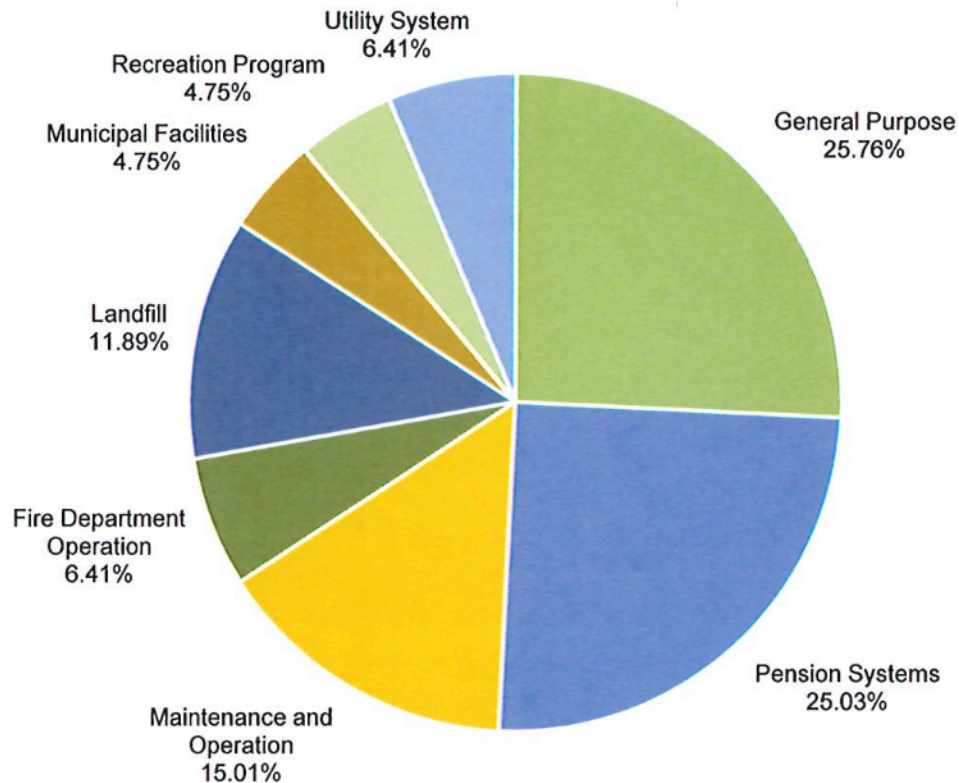
| <u>PROPERTY TAX RATES</u>                        |              |                         |
|--|--------------|-------------------------|
|  | <u>MILLS</u> | <u>YEARS AUTHORIZED</u> |
| <b><u>GENERAL FUND</u></b>                       |              |                         |
| General Purpose                                  | 10.89        | Indefinite              |
| General Pension System                           | 7.83         | 2020 to 2029            |
| Maintenance and Operation                        | 2.73         | 2020 to 2029            |
| Maintenance and Operation                        | 3.62         | 2018 to 2027            |
| Fire Department Operation                        | 2.71         | 2018 to 2027            |
| Total General Fund                               | 27.78        |                         |
| <b><u>SPECIAL REVENUE FUNDS</u></b>              |              |                         |
| City Employees Retirement System                 | 2.75         | 2016 to 2025            |
| Landfill Facilities                              | 4.99         | 2022 to 2031            |
| Municipal Facilities                             | 2.01         | 2020 to 2029            |
| Recreation Program                               | 2.01         | 2020 to 2029            |
| Total Special Revenue Funds                      | 11.76        |                         |
| <b><u>ENTERPRISE FUND (UTILITIES SYSTEM)</u></b> |              |                         |
| Sewer and Water Maintenance                      | 2.71         | 2018 to 2027            |
| <b>TOTAL ADVALOREM MILLAGE</b>                   | <b>42.25</b> |                         |

The chart below depicts the above information as a percentage of the taxes levied.



## EXPLANATION OF TAXES COLLECTED

### ADVALOREM TAX DEDICATION Shown as Percent of Total Tax Levied Total Millage = 42.25



### SALES TAXES

In accordance with the provisions set forth in the City of Bogalusa Sales and Use Tax Ordinance of 1955 and subsequent amendments thereto, the City levies a tax at the rate of 3 1/3% on the sales at retail, the use, the lease or rental, the consumption and storage for use or consumption of tangible personal property, and on sales of services in the City of Bogalusa, Louisiana. The current percentage of sales and use taxes collected are detailed below.

#### SALES TAX RATES

|                                    | <u>% RATE</u> | <u>YEARS AUTHORIZED</u> |
|------------------------------------|---------------|-------------------------|
| <b><u>GENERAL FUND</u></b>         |               |                         |
| General Fund                       | 0.875         | Indefinite              |
| General Fund                       | 0.450         | Indefinite              |
| Total General Fund                 | 1.325         |                         |
| <b><u>SPECIAL REVEUE FUNDS</u></b> |               |                         |
| City Employees Retirement System   | 0.125         | 1/1/2019 – 12/31/2038   |
| City Employees Retirement System   | 0.250         | Indefinite              |

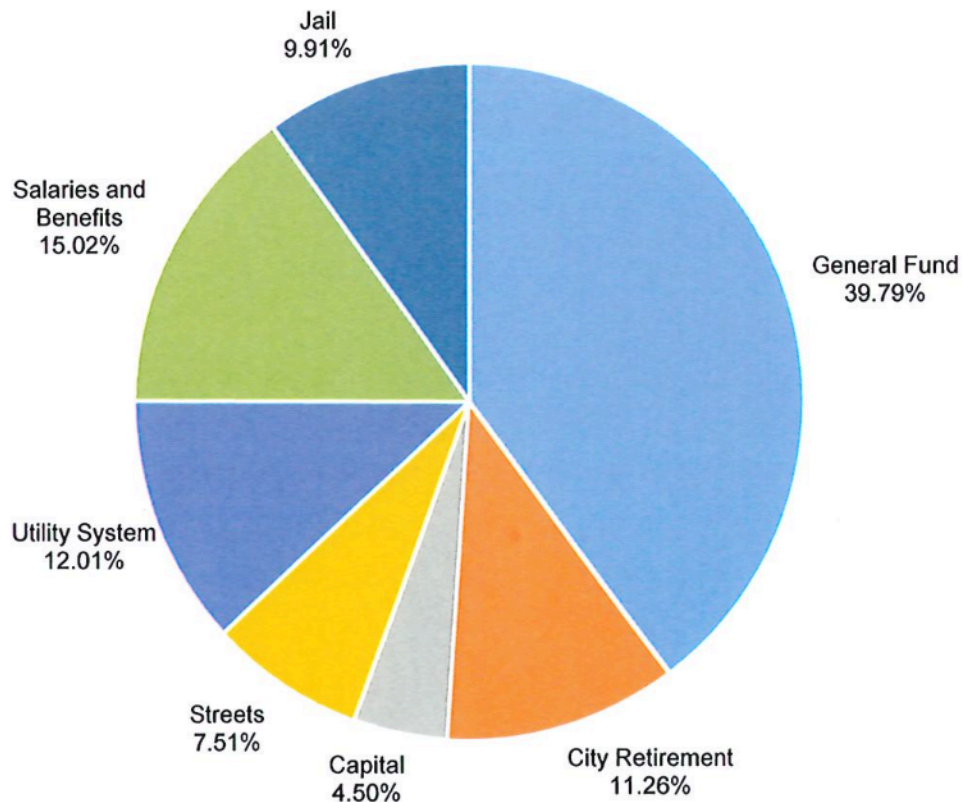


## EXPLANATION OF TAXES COLLECTED

|   |             |            |
|---|-------------|------------|
| Capital Improvement                       | 0.150       | Indefinite |
| Street Improvement                        | 0.250       | Indefinite |
| Employee Salaries and Benefits            | 0.500       | Indefinite |
| Operation and Maintenance of Jail         | 0.333       | Indefinite |
| Total Special Revenue Funds               | 1.608       |            |
| <b>ENTERPRISE FUND (UTILITIES SYSTEM)</b> |             |            |
| Water and Sewer Improvement               | 0.150       | Indefinite |
| Wastewater Improvement                    | 0.250       | Indefinite |
| Total Enterprise Funds                    | 0.400       |            |
| <b>TOTAL SALES AND USE TAX</b>            | <b>3.33</b> |            |

The chart below depicts the above information as a percentage of the taxes levied.

### SALES/USE TAX DEDICATION Shown as Percent of Total Tax Levied Tax Levied on a Dollar = 3.33%





## **EXPLANATION OF TAXES COLLECTED**

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### **BEER TAX**

State law authorizes that a local gallonage tax on beverages of low alcoholic content may be imposed by any parish or municipality through its local governing body. The tax is based on the amount of these beverages sold and consumed within the parish or municipality. The tax is levied at the rate of \$1.50 per standard barrel of 31 gallons or for the fractional part thereof sold for consumption in the City of Bogalusa. The tax is collected by the State and remitted back to the City.

### **BOGALUSA HOUSING AUTHORITY**

State law exempts Housing Authorities from taxes. However, state law allows local governments to enter into agreements for payments in lieu of taxes based on the number of occupied housing units.



## READING THE BUDGET

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This synopsis on how to read the budget is presented for those interested in reading and understanding it.

The General Fund includes information explaining the summary, detail analysis, and function of each individual department. Special Revenue Funds include information explaining the function of each individual fund. Both funds are considered as governmental-type activities.

The Utility System is operated and accounted for as an Enterprise Fund. Its purpose is to provide citizens with water, sewer, and sanitation services. The fund is considered a business-type activity.

Revenues in all funds are categorized into local, state, and federal sources.

The budget contains summary schedules on all funds individually, as well as a combined schedule of revenues, expenditures, and fund balances.

All budgeted numbers are presented in four columns as follows:

1. Prior year budget (2024)
2. Prior year **UNAUDITED** year-end(2024),
3. Current year budget (2025), and
4. Percent change current year budget (2025) over prior year **UNAUDITED** year-end.

Major expenditure classifications are employee salaries and benefits, materials and supplies, equipment and other maintenance, tools and equipment, and professional and other contractual services. Also included are expenditures for awarded grant purposes and for capital outlay (purchase of fixed assets, including land, buildings, and equipment).

We are open for suggestions on new ways to revise, amend, or expand the budget.





**CITY OF BOGALUSA**  
**2025 PROPOSED PERSONNEL ALLOTMENT BY FUND, DEPARTMENT, AND POSITION**

|                            | ELECTED<br>POSITIONS | APPOINTED<br>POSITIONS | FILLED<br>POSITIONS | UNFILLED              |           | TOTAL<br>ALLOTMENT | BASE<br>SALARY |
|----------------------------|----------------------|------------------------|---------------------|-----------------------|-----------|--------------------|----------------|
|                            |                      |                        |                     | PROPOSED<br>POSITIONS | POSITIONS |                    |                |
| <b><u>GENERAL FUND</u></b> |                      |                        |                     |                       |           |                    |                |
| <b>CITY COUNCIL</b>        |                      |                        |                     |                       |           |                    |                |
| Councilpersons             | 7                    |                        |                     |                       |           | 7                  | \$51,000       |
| Secretary                  |                      |                        | 1                   |                       |           | 1                  | \$37,879       |
| Total City Council         | 7                    |                        | 1                   |                       |           | 8                  | \$88,879       |
| <b>MAYOR'S OFFICE</b>      |                      |                        |                     |                       |           |                    |                |
| Mayor                      | 1                    |                        |                     |                       |           | 1                  | \$72,828       |
| IT                         |                      |                        | 1                   |                       |           | 1                  | \$65,000       |
| Secretary                  |                      |                        |                     | 1                     |           | 1                  | \$0            |
| Total Mayor's Office       | 1                    |                        | 1                   | 1                     |           | 3                  | \$137,828      |
| <b>CITY ATTORNEY</b>       |                      |                        |                     |                       |           |                    |                |
| Legal and Professional     |                      | 1                      |                     |                       |           | 1                  | \$45,000       |
| Total City Attorney        |                      | 1                      |                     |                       |           | 1                  | \$45,000       |
| <b>CITY PROSECUTOR</b>     |                      |                        |                     |                       |           |                    |                |
| City Prosecutor            | 1                    |                        |                     |                       |           | 1                  | \$24,000       |
| Secretary                  |                      | 1                      |                     |                       |           | 1                  | \$31,200       |
| Total City Prosecutor      | 1                    | 1                      |                     |                       |           | 2                  | \$55,200       |
| <b>CITY COURT</b>          |                      |                        |                     |                       |           |                    |                |
| Judge                      | 1                    |                        |                     |                       |           | 1                  | \$33,280       |
| Court Clerk                |                      |                        | 3                   |                       |           | 3                  | \$107,138      |
| Total City Court           | 1                    |                        | 3                   |                       |           | 4                  | \$140,418      |
| <b>CITY MARSHALL</b>       |                      |                        |                     |                       |           |                    |                |
| Warden                     | 1                    |                        |                     |                       |           | 1                  | \$18,500       |
| Assistant Warden           |                      |                        | 1                   |                       |           | 1                  | \$13,800       |
| Total City Marshall        | 1                    |                        | 1                   |                       |           | 2                  | \$32,300       |



**CITY OF BOGALUSA**  
**2025 PROPOSED PERSONNEL ALLOTMENT BY FUND, DEPARTMENT, AND POSITION**

| PERSONNEL   | ELECTED<br>POSITIONS | APPOINTED<br>POSITIONS | FILLED<br>POSITIONS | UNFILLED              |           | TOTAL<br>ALLOTMENT | BASE<br>SALARY |
|---|----------------------|------------------------|---------------------|-----------------------|-----------|--------------------|----------------|
|   |                      |                        |                     | PROPOSED<br>POSITIONS | POSITIONS |                    |                |
| Director  | 1                    |                        |                     |                       |           | 1                  | \$45,900       |
| Secretary   |                      |                        |                     | 1                     |           | 1                  | \$0            |
| Total Personnel                                   | 1                    |                        |                     | 1                     |           | 2                  | \$45,900       |
| <b>ADMINISTRATION-FINANCE</b>                     |                      |                        |                     |                       |           |                    |                |
| Director  |                      | 1                      |                     |                       |           | 1                  | \$70,000       |
| Assistant Director/Office Manager/Accountant      |                      |                        |                     | 1                     |           | 1                  | \$0            |
| City Clerk/Office Manager                         |                      |                        | 1                   |                       |           | 1                  | \$52,000       |
| Payroll Computer Operator                         |                      |                        | 1                   |                       |           | 1                  | \$41,600       |
| Accountant Payable Manager                        |                      |                        | 1                   |                       |           | 1                  | \$34,320       |
| Accountant  |                      |                        |                     |                       |           |                    | \$0            |
| Assistant Bookkeeper                              |                      |                        |                     |                       |           |                    | \$0            |
| Occupational License/Utility Clerk                |                      |                        | 1                   |                       |           | 1                  | \$29,203       |
| Utility Clerk                                     |                      |                        |                     |                       |           |                    | \$0            |
| Water Technology/Administration Additional Duties |                      |                        |                     |                       |           |                    | \$0            |
| Total Administration-Finance                      | 1                    |                        | 4                   |                       | 1         | 6                  | \$227,123      |
| <b>POLICE</b>                                     |                      |                        |                     |                       |           |                    |                |
| Chief   |                      | 1                      |                     |                       |           | 1                  | \$84,002       |
| Assistant Chief                                   |                      |                        | 1                   |                       |           | 1                  | \$76,614       |
| Major   |                      |                        | 2                   |                       |           | 2                  | \$143,554      |
| Captain   |                      |                        | 5                   |                       |           | 5                  | \$281,070      |
| Lieutenant  |                      |                        | 5                   |                       |           | 5                  | \$259,860      |
| Sergeant  |                      |                        | 6                   |                       |           | 6                  | \$296,772      |
| Patrolman   |                      |                        | 9                   |                       | 1         | 10                 | \$407,961      |
| Animal Control/Sign Coordinator                   |                      |                        |                     |                       | 1         | 1                  | \$0            |
| Chief's Secretary                                 |                      |                        | 1                   |                       |           | 1                  | \$37,675       |
| Records Clerk                                     |                      |                        | 2                   |                       |           | 2                  | \$61,502       |
| Dispatcher  |                      |                        | 4                   |                       |           | 4                  | \$172,100      |



**CITY OF BOGALUSA**  
**2025 PROPOSED PERSONNEL ALLOTMENT BY FUND, DEPARTMENT, AND POSITION**

|   | ELECTED   |  | APPOINTED |  | FILLED    |  | UNFILLED |  | TOTAL | BASE        |
|---|-----------|--|-----------|--|-----------|--|----------|--|-------|-------------|
|   | POSITIONS |  | POSITIONS |  | POSITIONS |  | PROPOSED |  |       |             |
| Total Police                              |           |  |           |  |           |  |          |  |       |             |
|   | 1         |  | 35        |  | 2         |  | 38       |  |       | \$1,821,110 |
| FIRE                                      |           |  |           |  |           |  |          |  |       |             |
| Chief                                     | 1         |  |           |  |           |  | 1        |  | 1     | \$80,392    |
| Assistant Chief                           |           |  | 1         |  |           |  | 1        |  | 1     | \$72,987    |
| District Chief                            |           |  | 3         |  |           |  | 3        |  | 3     | \$204,717   |
| Captain                                   |           |  | 9         |  |           |  | 9        |  | 9     | \$446,767   |
| Driver                                    |           |  | 8         |  |           |  | 8        |  | 8     | \$362,130   |
| Firefighter                               |           |  | 6         |  | 2         |  | 8        |  | 8     | \$303,816   |
| Total Fire                                |           |  |           |  |           |  |          |  |       |             |
|   | 1         |  | 27        |  | 2         |  | 30       |  |       | \$1,470,809 |
| PUBLIC WORKS CENTRAL ADMINISTRATION       |           |  |           |  |           |  |          |  |       |             |
| Director                                  | 1         |  |           |  |           |  | 1        |  | 1     | \$74,880    |
| Building Inspector                        |           |  |           |  | 1         |  | 1        |  | 1     | \$0         |
| Secretary                                 |           |  | 1         |  |           |  |          |  | 1     | \$30,243    |
| Code Enforcement Officer                  |           |  | 1         |  |           |  |          |  | 1     | \$42,640    |
| Code Enforcement Inspector                |           |  |           |  | 1         |  | 1        |  | 1     | \$0         |
| Supervisor                                |           |  | 1         |  |           |  | 1        |  | 1     | \$46,799    |
| Special Projects Manager                  |           |  |           |  | 1         |  | 1        |  | 1     | \$0         |
| Carpenter                                 |           |  | 2         |  |           |  | 2        |  | 2     | \$81,173    |
| Pest Control Operator                     |           |  |           |  | 1         |  | 1        |  | 1     | \$0         |
| Tree Cutter                               |           |  |           |  | 1         |  | 1        |  | 1     | \$0         |
| Pothole Filler                            |           |  |           |  | 1         |  | 1        |  | 1     | \$0         |
| Heavy Equipment Operator                  |           |  | 11        |  |           |  | 11       |  | 11    | \$365,913   |
| Custodian                                 |           |  | 2         |  |           |  | 2        |  | 2     | \$56,307    |
| Manhole Builder                           |           |  |           |  | 2         |  | 2        |  | 2     | \$0         |
| Laborer                                   |           |  | 4         |  |           |  | 4        |  | 4     | \$101,450   |
| Total Public Works Central Administration |           |  |           |  |           |  |          |  |       |             |
|   | 1         |  | 22        |  | 8         |  | 31       |  |       | \$799,405   |
| PUBLIC WORKS ELECTRICAL                   |           |  |           |  |           |  |          |  |       |             |



**CITY OF BOGALUSA**  
**2025 PROPOSED PERSONNEL ALLOTMENT BY FUND, DEPARTMENT, AND POSITION**

|                                     | ELECTED<br>POSITIONS | APPOINTED<br>POSITIONS | FILLED<br>POSITIONS | UNFILLED              |           | TOTAL<br>ALLOTMENT | BASE<br>SALARY |
|-------------------------------------|----------------------|------------------------|---------------------|-----------------------|-----------|--------------------|----------------|
|                                     |                      |                        |                     | PROPOSED<br>POSITIONS | POSITIONS |                    |                |
| Electrician                         |                      |                        | 1                   |                       |           | 1                  | \$46,862       |
| Total Public Works Electrical       |                      |                        | 1                   |                       |           | 1                  | \$46,862       |
| <b>PUBLIC WORKS MOTOR POOL</b>      |                      |                        |                     |                       |           |                    |                |
| Supervisor                          |                      |                        | 1                   |                       |           | 1                  | \$57,216       |
| Mechanic                            |                      |                        |                     | 1                     |           | 1                  | \$0            |
| Total Public Works Motor Pool       |                      |                        | 1                   | 1                     |           | 2                  | \$57,216       |
| <b>PURCHASING</b>                   |                      |                        |                     |                       |           |                    |                |
| Purchasing Agent                    |                      |                        | 1                   |                       |           | 1                  | \$44,500       |
| Warehouse Manager                   |                      |                        |                     | 1                     |           | 1                  | \$0            |
| Total Purchasing                    |                      |                        | 1                   | 1                     |           | 2                  | \$44,500       |
| <b>AIRPORT</b>                      |                      |                        |                     |                       |           |                    |                |
| Airport Manager                     |                      |                        |                     | 1                     |           | 1                  | \$0            |
| Total Airport                       |                      |                        |                     | 1                     |           | 1                  | \$0            |
| <b>TOTAL GENERAL FUND</b>           | 12                   | 6                      | 97                  | 18                    |           | 133                | \$5,012,550    |
| <b><u>SPECIAL REVENUE FUNDS</u></b> |                      |                        |                     |                       |           |                    |                |
| <b>JAIL</b>                         |                      |                        |                     |                       |           |                    |                |
| Warden                              |                      | 1                      |                     |                       |           | 1                  | \$68,177       |
| Warden's Secretary                  |                      |                        | 1                   |                       |           | 1                  | \$40,910       |
| Correctional Officer II             |                      |                        | 2                   |                       |           | 2                  | \$92,293       |
| Correctional Officer I              |                      |                        | 7                   | 1                     |           | 8                  | \$234,111      |
| Total Jail                          |                      | 1                      | 10                  | 1                     |           | 12                 | \$435,491      |
| <b>YOUTH RECREATION</b>             |                      |                        |                     |                       |           |                    |                |
| Recreation Director/Airport Manager |                      |                        |                     | 1                     |           | 1                  | \$0            |



**CITY OF BOGALUSA**  
**2025 PROPOSED PERSONNEL ALLOTMENT BY FUND, DEPARTMENT, AND POSITION**

|  | ELECTED   |  |  | APPOINTED |  |  | FILLED    |  |  | UNFILLED  |  |  | TOTAL | ALLOTMENT | BASE<br>SALARY |
|--|-----------|--|--|-----------|--|--|-----------|--|--|-----------|--|--|-------|-----------|----------------|
|  | POSITIONS |  |  | POSITIONS |  |  | POSITIONS |  |  | POSITIONS |  |  |       |           |                |
| Cassidy Park Museums Director            |           |  |  |           |  |  |           |  |  | 1         |  |  | 1     |           | \$0            |
| Total Youth Recreation                   |           |  |  |           |  |  |           |  |  | 2         |  |  | 2     |           | \$0            |
| <b>TOTAL SPECIAL REVENUE FUNDS</b>       |           |  |  |           |  |  |           |  |  |           |  |  |       |           |                |
|  | 1         |  |  |           |  |  | 10        |  |  | 3         |  |  | 14    |           | \$435,491      |
| <b>ENTERPRISE FUND</b>                   |           |  |  |           |  |  |           |  |  |           |  |  |       |           |                |
| <b>UTILITIES SYSTEM COLLECTIONS</b>      |           |  |  |           |  |  |           |  |  |           |  |  |       |           |                |
| Utility Clerk I                          |           |  |  |           |  |  | 1         |  |  |           |  |  | 1     |           | \$25,896       |
| Utility Clerk II                         |           |  |  |           |  |  | 1         |  |  |           |  |  | 1     |           | \$31,824       |
| Water Technology Administration          |           |  |  |           |  |  | 1         |  |  |           |  |  | 1     |           | \$32,635       |
| Total Collections                        |           |  |  |           |  |  | 3         |  |  |           |  |  | 3     |           | \$90,355       |
| <b>UTILITIES SYSTEM WATER WORKS</b>      |           |  |  |           |  |  |           |  |  |           |  |  |       |           |                |
| Chemical Control Operator - Water System |           |  |  |           |  |  |           |  |  | 1         |  |  | 1     |           | \$0            |
| Water Meter Technician                   |           |  |  |           |  |  | 4         |  |  |           |  |  | 4     |           | \$133,540      |
| Plumber                                  |           |  |  |           |  |  | 5         |  |  |           |  |  | 5     |           | \$170,193      |
| Operator                                 |           |  |  |           |  |  | 1         |  |  |           |  |  | 1     |           | \$33,825       |
| Total Water Works                        |           |  |  |           |  |  | 10        |  |  | 1         |  |  | 11    |           | \$337,558      |
| <b>UTILITIES SYSTEM SEWER WORKS</b>      |           |  |  |           |  |  |           |  |  |           |  |  |       |           |                |
| Sewer Treatment Operator                 |           |  |  |           |  |  | 7         |  |  | 1         |  |  | 7     |           | \$235,433      |
| Sewer Collection Operator                |           |  |  |           |  |  |           |  |  |           |  |  | 1     |           | \$0            |
| Total Sewer Works                        |           |  |  |           |  |  | 7         |  |  | 1         |  |  | 8     |           | \$235,433      |
| <b>TOTAL ENTERPRISE FUND</b>             |           |  |  |           |  |  |           |  |  |           |  |  |       |           |                |
|  |           |  |  |           |  |  | 20        |  |  | 2         |  |  | 22    |           | \$663,346      |
| <b>GRAND TOTAL PERSONNEL ALLOTMENT</b>   |           |  |  |           |  |  |           |  |  |           |  |  |       |           |                |
|  | 12        |  |  | 7         |  |  | 127       |  |  | 23        |  |  | 169   |           | \$6,111,387    |



**CITY OF BOGALUSA**  
**ALL FUNDS COMBINED SUMMARY**  
**TOTAL BUDGET FOR YEAR ENDING DECEMBER 31, 2025**

|                                    | 2024<br>Budget | UNAUDITED<br>2024<br>Year-End | 2025<br>Budget | 2025 Budget<br>% Change<br>from 2024<br>Year-End |
|------------------------------------|----------------|-------------------------------|----------------|--|
| <b>GENERAL FUND</b>                |                |                               |                |  |
| Revenues                           | \$ 8,873,990   | \$ 5,768,582                  | \$ 8,847,165   | 53.4%  |
| Expenditures                       | 11,814,753     | 13,137,386                    | 11,524,068     | -12.3%   |
| Excess/(Deficiency) Revs Over Exps | \$ (2,940,763) | \$ (7,368,804)                | \$ (2,676,903) | -63.7%   |
| Other Financing Sources (Uses)     | 2,940,763      | 3,978,977                     | 3,508,601      | -11.8%   |
| Net Change in Fund Balance         | \$ -           | \$ (3,389,827)                | \$ 831,698     | -124.5%  |
| Fund Balance (Deficit), Beginning  | -              | (2,322,481)                   | (5,712,308)    | 146.0%   |
| Fund Balance (Deficit), Ending     | \$ -           | \$ (5,712,308)                | \$ (4,880,610) | -14.6%   |
| <b>SPECIAL REVENUE FUNDS</b>       |                |                               |                |  |
| Revenues                           | \$ 6,618,719   | \$ 5,475,221                  | \$ 8,583,108   | 56.8%  |
| Expenditures                       | 4,795,381      | 4,585,494                     | 5,257,634      | 14.7%  |
| Excess/(Deficiency) Revs Over Exps | \$ 1,823,338   | \$ 889,727                    | \$ 3,325,474   | 273.8%   |
| Other Financing Sources (Uses)     | (1,336,640)    | (3,135,987)                   | (2,720,601)    | -13.2%   |
| Net Change in Fund Balance         | \$ 486,698     | \$ (2,246,260)                | \$ 604,873     | -126.9%  |
| Fund Balance (Deficit), Beginning  | 105            | 364,729                       | (1,881,531)    | -615.9%  |
| Fund Balance (Deficit), Ending     | \$ 486,803     | \$ (1,881,531)                | \$ (1,276,658) | -32.1%   |
| <b>ENTERPRISE FUNDS</b>            |                |                               |                |  |
| Revenues                           | \$ 7,064,899   | \$ 6,037,855                  | \$ 6,697,149   | 10.9%  |
| Expenditures                       | 5,100,994      | 3,919,911                     | 5,626,718      | 43.5%  |
| Excess/(Deficiency) Revs Over Exps | \$ 1,963,905   | \$ 2,117,944                  | \$ 1,070,431   | -49.5%   |
| Other Financing Sources (Uses)     | (1,872,093)    | (842,990)                     | (788,000)      | -6.5%  |
| Net Change in Fund Balance         | \$ 91,812      | \$ 1,274,954                  | \$ 282,431     | -77.8%   |
| Fund Balance (Deficit), Beginning  | -              | 18,124,544                    | 19,399,498     | 7.0%   |
| Fund Balance (Deficit), Ending     | \$ 91,812      | \$ 19,399,498                 | \$ 19,681,929  | 1.5%   |
| <b>GRAND TOTAL</b>                 |                |                               |                |  |
| Revenue                            | \$ 22,557,608  | \$ 17,281,658                 | \$ 24,127,422  | 39.6%  |
| Expenditure                        | 21,711,128     | 21,642,791                    | 22,408,420     | 3.5%   |
| Excess/(Deficiency) Revs Over Exps | \$ 846,480     | \$ (4,361,133)                | \$ 1,719,002   | -139.4%  |
| Other Financing Sources (Uses)     | (267,970)      | -                             | -              | 0.0%   |
| Net Change in Fund Balance         | \$ 578,510     | \$ (4,361,133)                | \$ 1,719,002   | -139.4%  |
| Fund Balance (Deficit), Beginning  | 105            | 16,166,792                    | 11,805,659     | -27.0%   |
| Fund Balance (Deficit), Ending     | \$ 578,615     | \$ 11,805,659                 | \$ 13,524,661  | 14.6%  |
|                                    |                |                               |                |  |



**CITY OF BOGALUSA**  
**ALL BUDGETED COMBINED SUMMARY OF REVENUES, EXPENDITURES, AND FUND BALANCES**  
**FOR THE YEAR ENDED DECEMBER 31, 2025**

|                                   | All Funds            |                  | All Funds           |                  | General Fund |                  | Special Revenue Funds |                  | Enterprise Fund     |                  |
|-----------------------------------|----------------------|------------------|---------------------|------------------|--------------|------------------|-----------------------|------------------|---------------------|------------------|
|                                   | Total                | Percent of Total | Total               | Percent of Total | Fund         | Percent of Total | Revenue Funds         | Percent of Total | Fund                | Percent of Total |
| <b>REVENUES BY SOURCE</b>         |                      |                  |                     |                  |              |                  |                       |                  |                     |                  |
| <b>Local Source</b>               |                      |                  |                     |                  |              |                  |                       |                  |                     |                  |
| Advalorem Taxes                   | \$ 4,533,874         | 18.8%            | \$ 2,981,090        | 12.4%            |              |                  | 1,261,972             | 5.2%             | \$ 290,812          | 1.2%             |
| Sales/Use Taxes                   | 10,170,702           | 42.2%            | 4,042,895           | 16.8%            |              |                  | 4,907,311             | 20.3%            | 1,220,496           | 5.1%             |
| 2% Fire Insurance                 | 95,000               | 0.4%             | 95,000              | 0.4%             |              |                  | -                     | 0.0%             | -                   | 0.0%             |
| Licenses & Permits                | 252,580              | 1.0%             | 252,580             | 1.0%             |              |                  | -                     | 0.0%             | -                   | 0.0%             |
| Water/Sewer/Sanitation Fees       | 5,176,856            | 21.5%            | -                   | 0.0%             |              |                  | -                     | 0.0%             | 5,176,856           | 21.5%            |
| Fines, Forfeits, and Penalties    | 36,776               | 0.2%             | 36,776              | 0.2%             |              |                  | -                     | 0.0%             | -                   | 0.0%             |
| Franchise Fees                    | 386,758              | 1.6%             | 386,758             | 1.6%             |              |                  | -                     | 0.0%             | -                   | 0.0%             |
| Interest Earned                   | 10,622               | 0.0%             | 389                 | 0.0%             |              |                  | 1,248                 | 0.0%             | 8,985               | 0.0%             |
| Rent                              | 642,498              | 2.7%             | -                   | 0.0%             |              |                  | 642,498               | 2.7%             | -                   | 0.0%             |
| Other                             | 514,753              | 2.1%             | 487,306             | 2.0%             |              |                  | 27,447                | 0.1%             | -                   | 0.0%             |
| <b>State Source</b>               |                      |                  |                     |                  |              |                  |                       |                  |                     |                  |
| Beer Tax                          | 17,191               | 0.1%             | 17,191              | 0.1%             |              |                  | -                     | 0.0%             | -                   | 0.0%             |
| State Supplemental Pay            | 367,200              | 1.5%             | 324,000             | 1.3%             |              |                  | 43,200                | 0.2%             | -                   | 0.0%             |
| State Inmate Housing Pay          | 139,477              | 0.6%             | -                   | 0.0%             |              |                  | 139,477               | 0.6%             | -                   | 0.0%             |
| Grants                            | 113,129              | 0.5%             | 36,180              | 0.1%             |              |                  | 76,949                | 0.3%             | -                   | 0.0%             |
| <b>Federal Source</b>             |                      |                  |                     |                  |              |                  |                       |                  |                     |                  |
| Grants                            | 1,670,006            | 6.9%             | 187,000             | 0.8%             |              |                  | 1,483,006             | 6.1%             | -                   | 0.0%             |
| <b>Total Revenues All Sources</b> | <b>\$ 24,127,422</b> | <b>100.0%</b>    | <b>\$ 8,847,165</b> | <b>36.7%</b>     |              |                  | <b>\$ 8,583,108</b>   | <b>35.6%</b>     | <b>\$ 6,697,149</b> | <b>27.8%</b>     |
| <b>EXPENDITURES</b>               |                      |                  |                     |                  |              |                  |                       |                  |                     |                  |
| General Government                | \$ 5,397,044         | 24.1%            | \$ 3,421,629        | 15.3%            |              |                  | \$ 1,975,415          | 8.8%             | \$ -                | 0.0%             |
| Public Safety                     | 7,282,545            | 32.5%            | 6,112,742           | 27.3%            |              |                  | 1,169,803             | 5.2%             | -                   | 0.0%             |
| Public Works                      | 2,191,210            | 9.8%             | 1,621,064           | 7.2%             |              |                  | 570,146               | 2.5%             | -                   | 0.0%             |
| Culture & Recreation              | 198,364              | 0.9%             | -                   | 0.0%             |              |                  | 198,364               | 0.9%             | -                   | 0.0%             |
| Economic Development              | 216,010              | 1.0%             | -                   | 0.0%             |              |                  | 216,010               | 1.0%             | -                   | 0.0%             |
| Intergovernmental - City Court    | 273,167              | 1.2%             | 273,167             | 1.2%             |              |                  | -                     | 0.0%             | -                   | 0.0%             |
| Debt Service                      | 104,994              | 0.5%             | -                   | 0.0%             |              |                  | 104,994               | 0.5%             | -                   | 0.0%             |





**CITY OF BOGALUSA**  
**ALL BUDGETED COMBINED SUMMARY OF REVENUES, EXPENDITURES, AND FUND BALANCES**  
**FOR THE YEAR ENDED DECEMBER 31, 2025**

|  | All Funds            |                  | All Funds            |                  | General Fund          |                  | Special Revenue Funds |                  | Enterprise Fund |                  |
|--|----------------------|------------------|----------------------|------------------|-----------------------|------------------|-----------------------|------------------|-----------------|------------------|
|  | Funds Total          | Percent of Total | Funds Total          | Percent of Total | Fund                  | Percent of Total | Revenue Funds         | Percent of Total | Fund            | Percent of Total |
| Airport  | 743,868              | 3.3%             | 95,466               | 0.4%             | 648,402               | 2.9%             | -                     | 0.0%             | -               | 0.0%             |
| Landfill                                       | 295,000              | 1.3%             | -                    | 0.0%             | 295,000               | 1.3%             | -                     | 0.0%             | -               | 0.0%             |
| Operating Expenses                             | 5,453,939            | 24.3%            | -                    | 0.0%             | -                     | 0.0%             | -                     | 0.0%             | 5,453,939       | 24.3%            |
| Non-Operating Expenses                         | 172,779              | 0.8%             | -                    | 0.0%             | -                     | 0.0%             | -                     | 0.0%             | 172,779         | 0.8%             |
| Capital Outlay                                 | 79,500               | 0.4%             | -                    | 0.0%             | 79,500                | 0.4%             | -                     | 0.0%             | -               | 0.0%             |
| <b>Total Expenditures</b>                      | <b>\$ 22,408,420</b> | <b>100.0%</b>    | <b>\$ 11,524,068</b> | <b>51.4%</b>     | <b>\$ 5,257,634</b>   | <b>23.5%</b>     | <b>\$ 5,626,718</b>   | <b>25.1%</b>     |                 |                  |
| Excess (Deficiency) Revenues Over Expenditures | \$ 1,719,002         | 100.0%           | \$ (2,676,903)       | -155.7%          | 3,325,474             | 193.5%           | 1,070,431             | 62.3%            |                 |                  |
| <b>OTHER FINANCING SOURCES</b>                 |                      |                  |                      |                  |                       |                  |                       |                  |                 |                  |
| Transfers In                                   | \$ 4,220,601         | 100.0%           | \$ 3,508,601         | 83.1%            | \$ -                  | 0.0%             | \$ 712,000            | 16.9%            |                 |                  |
| Transfers Out                                  | (4,220,601)          | 100.0%           | -                    | 0.0%             | (2,720,601)           | 64.5%            | (1,500,000)           | 35.5%            |                 |                  |
| <b>Total Other Financing Sources/(Uses)</b>    | <b>\$ -</b>          | <b>0.0%</b>      | <b>\$ 3,508,601</b>  | <b>-83.1%</b>    | <b>\$ (2,720,601)</b> | <b>64.5%</b>     | <b>\$ (788,000)</b>   | <b>18.7%</b>     |                 |                  |
| <b>FUND BALANCE</b>                            |                      |                  |                      |                  |                       |                  |                       |                  |                 |                  |
| Net Change in Fund Balance                     | \$ 1,719,002         | 100.0%           | \$ 831,698           | 48.4%            | \$ 604,873            | 35.2%            | \$ 282,431            | 16.4%            |                 |                  |
| Beginning Fund Balance                         | \$ 11,805,659        | 100.0%           | \$ (5,712,308)       | -48.4%           | \$ (1,881,531)        | -15.9%           | \$ 19,399,498         | 164.3%           |                 |                  |
| Ending Fund Balance                            | \$ 13,524,661        | 100.0%           | \$ (4,880,610)       | -36.1%           | \$ (1,276,658)        | -9.4%            | \$ 19,681,929         | 145.5%           |                 |                  |



**CITY OF BOGALUSA**  
**GENERAL FUND SUMMARY**  
**TOTAL BUDGET FOR YEAR ENDING DECEMBER 31, 2025**

|  | 2024<br>Budget | UNAUDITED<br>2024<br>Year-End | 2025<br>Budget | 2025 Budget<br>% Change<br>from 2024<br>Year-End |
|--|----------------|-------------------------------|----------------|--|
| <b>REVENUES BY SOURCE</b>                |                |                               |                |  |
| <b>Local Source</b>                      |                |                               |                |  |
| Advalorem Taxes                          | \$ 2,887,446   | \$ 524,368                    | \$ 2,981,090   | 468.5%   |
| Sales/Use Taxes                          | 3,904,248      | 3,844,406                     | 4,042,895      | 5.2%   |
| Bogalusa Housing Authority PILOT Taxes   | 34,070         | 33,674                        | 34,070         | 1.2%   |
| Bogalusa School Board                    | -              | -                             | 32,340         | 100.0%   |
| 2% Fire Insurance Taxes                  | 94,031         | 95,776                        | 95,000         | -0.8%  |
| Occupational Licenses                    | 380,000        | 154,497                       | 215,000        | 39.2%  |
| Electrical & Plumbing Licenses           | 500            | 135                           | 300            | 122.2%   |
| Beer & Liquor Permits                    | 15,000         | 11,540                        | 12,280         | 6.4%   |
| Miscellaneous Permits                    | 1,100          | 8,030                         | 25,000         | 211.3%   |
| Entergy Electrical Franchise Fees        | 233,830        | 245,647                       | 245,522        | -0.1%  |
| Centerpoint Natural Gas Franchise Fees   | 114,563        | 116,867                       | 122,761        | 5.0%   |
| Hunt Telecommunications Franchise Fees   | 4,035          | 1,332                         | 2,200          | 65.2%  |
| Southern Light of LA, LLC Franchise Fees | 1,712          | 2,132                         | 1,200          | -43.7%   |
| Bell South/AT&T Telephone Franchise Fees | 17,884         | 9,404                         | 15,075         | 60.3%  |
| Zoning Charges                           | 1,316          | 500                           | 750            | 50.0%  |
| Court Fines                              | 50,000         | 33,433                        | 36,776         | 10.0%  |
| Sale of Adjudicated Property             | 5,000          | (387)                         | 2,000          | -616.8%  |
| Interest Earned                          | 1,000          | 234                           | 389            | 66.2%  |
| Insurance Proceeds                       | -              | 201,531                       | -              | -100.0%  |
| Cemetery Plot Sales                      | 20,000         | 2,800                         | 9,198          | 228.5%   |
| Worker's Comp Reimbursement              | 5,000          | -                             | -              | 0.0%   |
| Other                                    | 628,810        | 208,535                       | 408,948        | 96.1%  |
| Total Local Sources                      | \$ 8,399,545   | \$ 5,494,454                  | \$ 8,282,794   | 50.7%  |
| <b>State Source</b>                      |                |                               |                |  |
| Beer Taxes                               | \$ 17,000      | \$ 12,399                     | \$ 17,191      | 38.6%  |
| State of LA Supplemental Pay             | 410,400        | 57,760                        | 324,000        | 460.9%   |
| LA Safety Commission Grant               | 43,650         | 12,195                        | 36,180         | 196.7%   |
| LCLE Grant/Community Development         | 3,395          | 100,275                       | -              | -100.0%  |
| Total State Sources                      | \$ 474,445     | \$ 182,629                    | \$ 377,371     | 106.6%   |
| <b>Federal Source</b>                    |                |                               |                |  |
| Department of Justice Grant              | \$ -           | \$ 91,499                     | \$ -           | -100.0%  |
| FEMA Receipts                            | -              | -                             | 187,000        | 100.0%   |
| Total Federal Sources                    | \$ -           | \$ 91,499                     | \$ 187,000     | 104.4%   |
| Total Revenues All Sources               | \$ 8,873,990   | \$ 5,768,582                  | \$ 8,847,165   | 53.4%  |
| <b>EXPENDITURES BY DEPARTMENT</b>        |                |                               |                |  |
| <b>General Government</b>                |                |                               |                |  |
| City Council                             | \$ 224,741     | \$ 212,225                    | \$ 293,416     | 38.3%  |
| Mayor's Office                           | 280,696        | 356,188                       | 214,332        | -39.8%   |
| City Attorney                            | 45,000         | 45,900                        | 45,000         | -2.0%  |
| City Prosecutor                          | 69,733         | 70,970                        | 73,602         | 3.7%   |
| Personnel                                | 97,306         | 99,348                        | 63,139         | -36.4%   |



**CITY OF BOGALUSA**  
**GENERAL FUND SUMMARY**  
**TOTAL BUDGET FOR YEAR ENDING DECEMBER 31, 2025**

|  | 2024<br>Budget | UNAUDITED<br>2024<br>Year-End | 2025<br>Budget | 2025 Budget<br>% Change<br>from 2024<br>Year-End |
|--|----------------|-------------------------------|----------------|--|
| Administration & Finance                       | 575,140        | 889,564                       | 561,230        | -36.9%   |
| Purchasing                                     | 128,359        | 66,378                        | 64,750         | -2.5%  |
| General & Administrative                       | 1,767,349      | 2,945,767                     | 2,105,049      | -28.5%   |
| City Transport System                          | 151,900        | -                             | 1,111          | 100.0%   |
| Total General Government                       | \$ 3,340,224   | \$ 4,686,340                  | \$ 3,421,629   | -27.0%   |
| Public Safety                                  |                |                               |                |  |
| Police   | \$ 3,235,189   | \$ 3,633,684                  | \$ 3,367,523   | -7.3%  |
| Fire   | 2,885,675      | 2,753,329                     | 2,745,219      | -0.3%  |
| Total Public Safety                            | \$ 6,120,864   | \$ 6,387,013                  | \$ 6,112,742   | -4.3%  |
| Public Works                                   |                |                               |                |  |
| Central Administration                         | \$ 1,699,306   | \$ 1,171,725                  | \$ 1,220,096   | 4.1%   |
| Electrical Division                            | 70,752         | 73,387                        | 74,764         | 1.9%   |
| Motor Pool Division                            | 226,460        | 413,829                       | 326,204        | -21.2%   |
| Total Public Works                             | \$ 1,996,518   | \$ 1,658,941                  | \$ 1,621,064   | -2.3%  |
| Airport  | 153,759        | 141,897                       | 95,466         | -32.7%   |
| Intergovernmental                              |                |                               |                |  |
| City Court and Marshall Salaries and Benefits  | \$ 197,863     | \$ 256,045                    | \$ 268,667     | 4.9%   |
| City Court Supplies & Expenses                 | 5,525          | 7,150                         | 4,500          | -37.1%   |
| Total Intergovernmental                        | \$ 203,388     | \$ 263,195                    | \$ 273,167     | 3.8%   |
| Total Expenditures                             | \$ 11,814,753  | \$ 13,137,386                 | \$ 11,524,068  | -12.3%   |
| Excess/(Deficiency) Revenues Over Expenditures | \$ (2,940,763) | \$ (7,368,804)                | \$ (2,676,903) | -63.7%   |
| <b>OTHER FINANCING SOURCES/(USES)</b>          |                |                               |                |  |
| Transfers In                                   |                |                               |                |  |
| Enterprise Fund - Utility System               | \$ 1,604,123   | \$ 695,000                    | \$ 1,500,000   | 115.8%   |
| Enterprise Fund - Utility System - W/S         | -              | 186,906                       | -              | -100.0%  |
| Enterprise Fund - Sinking Fund #2              | -              | 62,236                        | -              | -100.0%  |
| Special Revenue Fund - Ind Park Rent/Lease     | -              | 931,335                       | 305,000        | -67.3%   |
| Special Revenue Fund - Employee Raise          | 1,446,580      | 1,467,500                     | 1,503,601      | 2.5%   |
| Special Revenue - Municipal Buildings          | -              | 102,000                       | -              | -100.0%  |
| Special Revenue - Landfill                     | -              | 365,000                       | -              | -100.0%  |
| Special Revenue - ARPA                         | -              | 169,000                       | 200,000        | 18.3%  |
| Transfers Out                                  |                |                               |                |  |
| Special Revenue Fund - Youth Rec and Parks     | (109,940)      | -                             | -              | 0.0%   |
| Total Other Financing Sources/(Uses)           | \$ 2,940,763   | \$ 3,978,977                  | \$ 3,508,601   | -11.8%   |
| <b>FUND BALANCE</b>                            |                |                               |                |  |
| Net Change in Fund Balance                     | \$ -           | \$ (3,389,827)                | \$ 831,698     | -124.5%  |
| Beginning Fund Balance                         | \$ -           | \$ (2,322,481)                | \$ (5,712,308) | 146.0%   |
| Ending Fund Balance                            | \$ -           | \$ (5,712,308)                | \$ (4,880,610) | -14.6%   |



**CITY OF BOGALUSA  
GENERAL FUND DEPARTMENTS  
BUDGET FOR YEAR ENDING DECEMBER 31, 2025  
CITY COUNCIL**

|                                   | 2024<br>Budget | UNAUDITED<br>2024<br>Year-End | 2025<br>Budget | 2025 Budget<br>% Change<br>from 2024<br>Year-End |
|-----------------------------------|----------------|-------------------------------|----------------|--|
| General Government                |                |                               |                |  |
| Salaries & Wages                  | \$ 88,375      | \$ 87,980                     | \$ 88,879      | 1.0%   |
| Employee Group Insurance          | 9,144          | 8,753                         | 8,928          | 2.0%   |
| City Employment Retirement System | 3,355          | 16                            | 90             | 462.5%   |
| Payroll Taxes                     | 4,606          | 4,467                         | 4,519          | 1.2%   |
| Travel                            | 2,500          | -                             | 2,500          | 100.0%   |
| Supplies & Expenses               | 6,000          | 4,195                         | 6,000          | 43.0%  |
| Auditing Fees                     | 105,000        | 95,750                        | 175,000        | 82.8%  |
| Publications & Dues               | 4,461          | 3,451                         | 6,000          | 73.9%  |
| Dues & Subscriptions              | 1,300          | 7,613                         | 1,500          | -80.3%   |
| Total Expenditures                | \$ 224,741     | \$ 212,225                    | \$ 293,416     | 38.3%  |
|                                   |                |                               |                |  |

**Function**

On October 22, 1977, the qualified voters of the City of Bogalusa voted to establish under a "Home Rule Charter" the "Mayor-Council" form of government. It consists of an elected Council which constitutes the legislative branch of the government. The City Council is composed of five members who are elected from the qualified voters of districts enumerated A, B, C, D, E, and two elected at-large by all of the qualified voters of the City.

The City Council is authorized by the City Charter to provide for the independent audit of the financial statements, appoint the Council Secretary, set Council meetings rules, set law and establish administration codes, regulations, and standards through Ordinance and Resolution. The Council is also empowered to levy taxes and grant licenses.

The Council meets regularly on the first and third Tuesday of every month. Special meetings may be called by the Mayor, the President of the Council, or a majority of the Council membership upon no less than a twenty-four hour notice to the public and each member.

**Comments**

Payroll and related benefits will increase due to the required 2% annual increase in August for the Council Secretary.

Health insurance for 2025 is estimated with a 5% increase in premiums beginning in April.



**CITY OF BOGALUSA**  
**GENERAL FUND DEPARTMENTS**  
**BUDGET FOR YEAR ENDING DECEMBER 31, 2025**  
**MAYOR'S OFFICE**

|                                   | 2024<br>Budget | UNAUDITED<br>2024<br>Year-End | 2025<br>Budget | 2025 Budget<br>% Change<br>from 2024<br>Year-End |
|-----------------------------------|----------------|-------------------------------|----------------|--|
| General Government                |                |                               |                |  |
| Salaries & Wages                  | \$ 181,614     | \$ 245,997                    | \$ 151,500     | -38.4%   |
| Overtime                          | -              | 850                           | -              | -100.0%  |
| Employee Group Insurance          | 36,576         | 34,283                        | 17,856         | -47.9%   |
| City Employment Retirement System | 12,149         | 16,466                        | 7,200          | -56.3%   |
| Mayor's State Retirement          | 20,885         | 20,755                        | 21,176         | 2.0%   |
| Payroll Taxes                     | 7,072          | 6,123                         | 2,500          | -59.2%   |
| Supplies & Expenses               | 14,000         | 17,885                        | 8,000          | -55.3%   |
| Gas & Oil                         | 1,200          | 315                           | 600            | 90.5%  |
| Travel                            | 5,000          | 12,319                        | 3,500          | -71.6%   |
| Publications/Dues/Subscriptions   | 2,200          | 1,195                         | 2,000          | 67.4%  |
| Total Expenditures                | \$ 280,696     | \$ 356,188                    | \$ 214,332     | -39.8%   |
|                                   |                |                               |                |  |

**Function**

On October 22, 1977, the qualified voters of the City of Bogalusa voted to establish under a "Home Rule Charter" the "Mayor-Council" form of government. It consists of an elected Mayor who shall be the Chief Executive Officer and head of the executive branch of the government.

The Mayor exercises general executive and administrative authority over all departments, offices, and agencies of the City and recommends action to be taken, if needed. The Mayor is also responsible for the preparation of a proposed annual operating budget and performs other duties as set forth by the City Charter, Ordinances, and Resolutions. The Charter authorizes the Mayor to employ and dismiss personnel as the case may be.

**Comments**

Payroll and related benefits will increase due to the required 2% annual increase in August.

A half year of employment for the IT Manager is reflected in 2025.

Health insurance for 2025 is estimated with a 5% increase in premiums beginning in April.



**CITY OF BOGALUSA  
GENERAL FUND DEPARTMENTS  
BUDGET FOR YEAR ENDING DECEMBER 31, 2025  
CITY ATTORNEY**

|                      | 2024<br>Budget | UNAUDITED<br>2024<br>Year-End | 2025<br>Budget | 2025 Budget<br>% Change<br>from 2024<br>Year-End |
|----------------------|----------------|-------------------------------|----------------|--|
| General Government   |                |                               |                |  |
| Legal & Professional | \$ 45,000      | \$ 45,900                     | \$ 45,000      | -2.0%  |
| Total Expenditures   | \$ 45,000      | \$ 45,900                     | \$ 45,000      | -2.0%  |
|                      |                |                               |                |  |

**Function**

In accordance with the City Charter, the City Attorney serves as the chief legal advisor to the Mayor and Council, as well as all departments, offices, and agencies. In addition, he represents the City in all legal proceedings, except for criminal matters prosecuted by the City, and performs such other duties as prescribed and set forth in the City Charter or by Ordinance.

**Comments**

None



**CITY OF BOGALUSA  
GENERAL FUND DEPARTMENTS  
BUDGET FOR YEAR ENDING DECEMBER 31, 2025  
CITY PROSECUTOR**

|                                   | 2024<br>Budget | UNAUDITED<br>2024<br>Year-End | 2025<br>Budget | 2025 Budget<br>% Change<br>from 2024<br>Year-End |
|-----------------------------------|----------------|-------------------------------|----------------|--|
| General Government                |                |                               |                |  |
| Salaries & Wages                  | \$ 55,200      | \$ 54,823                     | \$ 57,200      | 4.3%   |
| Employee Group Insurance          | 9,144          | 8,753                         | 8,797          | 0.5%   |
| City Employment Retirement System | 2,805          | 3,391                         | 3,564          | 5.1%   |
| Payroll Taxes                     | 2,184          | 2,344                         | 2,441          | 4.1%   |
| Supplies & Expenses               | 400            | 1,659                         | 1,600          | -3.6%  |
| Total Expenditures                | \$ 69,733      | \$ 70,970                     | \$ 73,602      | 3.7%   |
|                                   |                |                               |                |  |

**Function**

The City Prosecutor is elected at large by all the qualified voters of the City in accordance with the election laws of the state. His term runs concurrent with the Mayor.

**Comments**

Payroll and related benefits will increase due to the required 2% annual increase in August.

Health insurance for 2025 is estimated with a 5% increase in premiums beginning in April.





**CITY OF BOGALUSA  
GENERAL FUND DEPARTMENTS  
BUDGET FOR YEAR ENDING DECEMBER 31, 2025  
PERSONNEL**

|                                     | 2024<br>Budget | UNAUDITED<br>2024<br>Year-End | 2025<br>Budget | 2025 Budget<br>% Change<br>from 2024<br>Year-End |
|-------------------------------------|----------------|-------------------------------|----------------|--|
| General Government                  |                |                               |                |  |
| Salaries & Wages                    | \$ 80,000      | \$ 70,656                     | \$ 45,900      | -35.0%   |
| Overtime                            | -              | 3,526                         | -              | -100.0%  |
| Office Allowance                    | -              | 32                            | -              | -100.0%  |
| Employee Group Insurance            | 9,144          | 14,588                        | 8,797          | -39.7%   |
| City Employment Retirement System   | 4,003          | 7,842                         | 5,243          | -33.1%   |
| Payroll Taxes                       | 1,724          | 1,224                         | 787            | -35.7%   |
| Supplies & Expenses                 | 1,435          | 823                           | 1,912          | 132.3%   |
| Travel/Training Materials/Education | 1,000          | 657                           | 500            | -23.9%   |
| Total Expenditures                  | \$ 97,306      | \$ 99,348                     | \$ 63,139      | -36.4%   |
|                                     |                |                               |                |  |

**Function**

The Personnel Department is responsible for the personal needs and requirements of every City employee within the various departments of this government. The department maintains and disburses applications for employment and maintains the active and inactive personnel records of employees.

Good employee relations is a top priority, as well as providing equal employment opportunity. The Personnel Department ensures that this is accomplished.

This department is also responsible for processing claims under worker's compensation, and Public records request.

**Comments**

Payroll and related benefits will increase due to the required 2% annual increase in August.

Health insurance for 2025 is estimated with a 5% increase in premiums beginning in April.



**CITY OF BOGALUSA**  
**GENERAL FUND DEPARTMENTS**  
**BUDGET FOR YEAR ENDING DECEMBER 31, 2025**  
**ADMINISTRATION AND FINANCE**

|                                   | 2024<br>Budget | UNAUDITED<br>2024<br>Year-End | 2025<br>Budget | 2025 Budget<br>% Change<br>from 2024<br>Year-End |
|-----------------------------------|----------------|-------------------------------|----------------|--|
| General Government                |                |                               |                |  |
| Salaries & Wages                  | \$ 392,130     | \$ 577,283                    | \$ 298,000     | -48.4%   |
| Overtime                          | 2,000          | 36,526                        | 5,000          | -86.3%   |
| Employee Group Insurance          | 82,296         | 124,001                       | 85,824         | -30.8%   |
| City Employment Retirement System | 34,685         | 53,650                        | 24,917         | -53.6%   |
| Payroll Taxes                     | 9,029          | 11,986                        | 13,814         | 15.3%  |
| Uniform Allowance                 | -              | -                             | 3,150          | 100.0%   |
| Contract Labor                    | -              | -                             | 75,000         | 100.0%   |
| Supplies & Expenses               | 35,000         | 76,558                        | 48,025         | -37.3%   |
| Education                         | 5,000          | 4,385                         | 3,500          | -20.2%   |
| Computer Maintenance              | 10,000         | -                             | 1,500          | 100.0%   |
| Travel                            | 5,000          | 5,175                         | 2,500          | -51.7%   |
| Total Expenditures                | \$ 575,140     | \$ 889,564                    | \$ 561,230     | -36.9%   |
|                                   |                |                               |                |  |

**Function**

The Administration and Finance Department collects all monies in the City from all sources and maintains the records therefrom. It also maintains a uniform central accounting system in accordance with Generally Accepted Accounting Principles (GAAP). In addition, the department is responsible for disbursing all funds from the City treasury and preparing monthly financial statements.

The staff assists the Mayor in preparing the annual operating budget and provides necessary information to the Mayor for the purpose of helping the Mayor make informed decisions and recommendations to the Council.

The department must perform other such duties as may be required by the Mayor.

All financial records and contracts are maintained in this department.

**Comments**

Payroll and related benefits will increase due to the required 2% annual increase in August.

Health insurance for 2025 is estimated with a 5% increase in premiums beginning in April.



**CITY OF BOGALUSA**  
**GENERAL FUND DEPARTMENTS**  
**BUDGET FOR YEAR ENDING DECEMBER 31, 2025**  
**POLICE**

|                                   | 2024<br>Budget | UNAUDITED<br>2024<br>Year-End | 2025<br>Budget | 2025 Budget<br>% Change<br>from 2024<br>Year-End |
|-----------------------------------|----------------|-------------------------------|----------------|--|
| Public Safety                     |                |                               |                |  |
| Salaries & Wages                  | \$ 1,883,949   | \$ 2,132,372                  | \$ 1,821,110   | -14.6%   |
| Overtime                          | 100,000        | 140,362                       | 138,612        | -1.2%  |
| State Supplemental Pay            | 201,600        | 101,340                       | 172,800        | 70.5%  |
| Reserve Officers                  | 250            | 6,115                         | 2,640          | -56.8%   |
| Employee Group Insurance          | 365,760        | 335,533                       | 318,874        | -5.0%  |
| City Employment Retirement System | 3,218          | 3,236                         | 1,000          | -69.1%   |
| Police State Pension              | 536,716        | 676,375                       | 695,798        | 2.9%   |
| Payroll Taxes                     | 35,821         | 44,119                        | 40,295         | -8.7%  |
| Uniform Allowance                 | 11,200         | 24,243                        | 14,071         | -42.0%   |
| Supplies & Expenses               | 26,675         | 57,415                        | 60,000         | 4.5%   |
| Equipment                         | -              | 61,386                        | 32,643         | -46.8%   |
| Signs and Maintenance             | 8,500          | 3,900                         | -              | -100.0%  |
| Gas & Oil                         | 40,000         | 35,725                        | 40,000         | 12.0%  |
| Travel                            | 2,500          | 2,123                         | 2,500          | 17.8%  |
| Repairs - Equipment & Radios      | 3,000          | 5,135                         | 3,500          | -31.8%   |
| Special Investigations            | 3,000          | -                             | 2,500          | 100.0%   |
| Narcotics                         | 3,000          | -                             | 3,000          | 100.0%   |
| Education & Training              | 10,000         | 4,305                         | 18,180         | 322.3%   |
| Total Expenditures                | \$ 3,235,189   | \$ 3,633,684                  | \$ 3,367,523   | -7.3%  |
|                                   |                |                               |                |  |

**Function**

The Police Department is responsible for the preservation of public peace and order; prevention of crime; apprehension of criminals; assistance to the courts and other law enforcement agencies; and the enforcement of the laws of the state and this local government.

**Comments**

Payroll and related benefits will increase due to the required 2% annual increase in August.

There were pay outs to employees that retired/left employment in 2024.

Health insurance for 2025 is estimated with a 5% increase in premiums beginning in April.



**CITY OF BOGALUSA**  
**GENERAL FUND DEPARTMENTS**  
**BUDGET FOR YEAR ENDING DECEMBER 31, 2025**  
**FIRE**

|                              | 2024<br>Budget | UNAUDITED<br>2024<br>Year-End | 2025<br>Budget | 2025 Budget<br>% Change<br>from 2024<br>Year-End |
|------------------------------|----------------|-------------------------------|----------------|--|
| Public Safety                |                |                               |                |  |
| Salaries & Wages             | \$ 1,482,345   | \$ 1,387,204                  | \$ 1,449,997   | 4.5%   |
| Contract Overtime            | 120,045        | 138,216                       | 123,893        | -10.4%   |
| Holiday Pay                  | -              | -                             | 48,120         | 100.0%   |
| Overtime                     | 100,000        | 346,276                       | 65,000         | -81.2%   |
| State Supplemental Pay       | 208,800        | -                             | 136,800        | 100.0%   |
| Employee Group Insurance     | 301,752        | 258,944                       | 267,840        | 3.4%   |
| Fire State Pension           | 465,814        | 522,037                       | 513,038        | -1.7%  |
| Payroll Taxes                | 28,719         | 36,098                        | 26,723         | -26.0%   |
| Uniform Allowance            | 15,000         | 11,194                        | 14,655         | 30.9%  |
| Supplies & Expenses          | 22,000         | 30,254                        | 58,684         | 94.0%  |
| Equipment                    | 9,071          | 758                           | 10,000         | 1219.3%  |
| Gas & Oil                    | 14,635         | 18,395                        | 18,969         | 3.1%   |
| Gas Detector Expense         | -              | 2,380                         | -              | -100.0%  |
| Travel                       | 5,000          | -                             | 5,000          | 100.0%   |
| Debt Service                 | 104,994        | -                             | -              | 0.0%   |
| Repairs - Equipment & Radios | -              | 1,573                         | 1,500          | -4.6%  |
| Education & Training         | 7,500          | -                             | 5,000          | 100.0%   |
| Total Expenditures           | \$ 2,885,675   | \$ 2,753,329                  | \$ 2,745,219   | -0.3%  |

**Function**

The Fire Department is responsible for fire prevention, fire extinguishment and salvage operations, inspections and recommendations concerning the fire code of the City, investigation of fires and their causes, and fire safety and prevention programs.

**Comments**

Payroll and related benefits will increase due to the required 2% annual increase in August.

The department is currently understaffed. The 2025 budget are prepared as if all the positions are filled.

Health insurance for 2025 is estimated with a 5% increase in premiums beginning in April.



**CITY OF BOGALUSA**  
**GENERAL FUND DEPARTMENTS**  
**BUDGET FOR YEAR ENDING DECEMBER 31, 2025**  
**PUBLIC WORKS - CENTRAL**

|                                   | 2024<br>Budget      | UNAUDITED<br>2024<br>Year-End | 2025<br>Budget      | 2025 Budget<br>% Change<br>from 2024<br>Year-End |
|-----------------------------------|---------------------|-------------------------------|---------------------|--|
| <b>Public Works</b>               |                     |                               |                     |  |
| Salaries & Wages                  | \$ 1,061,737        | \$ 703,140                    | \$ 761,082          | 8.2%   |
| Overtime                          | 50,000              | 77,733                        | 35,000              | -55.0%   |
| Employee Group Insurance          | 262,608             | 178,708                       | 189,632             | 6.1%   |
| City Employment Retirement System | 108,011             | 69,726                        | 69,922              | 0.3%   |
| Payroll Taxes                     | 18,500              | 16,719                        | 17,335              | 3.7%   |
| Uniforms                          | 6,611               | 20,233                        | 20,750              | 2.6%   |
| Clothing & Rainsuit Allowance     | 2,100               | 330                           | 1,050               | 218.2%   |
| Supplies & Expenses               | 40,000              | 53,254                        | 40,000              | -24.9%   |
| Tools & Small Equipment           | 15,000              | 926                           | 1,500               | 62.0%  |
| Equipment                         | 69,739              | 5,488                         | 30,000              | 446.6%   |
| Gas & Oil                         | 45,000              | 39,671                        | 39,000              | -1.7%  |
| Cemetery Maintenance              | 10,000              | 2,250                         | 5,000               | 122.2%   |
| Pest Control Materials            | -                   | -                             | 3,575               | 100.0%   |
| Travel                            | 2,500               | 595                           | 1,250               | 110.1%   |
| Repairs - Equipment & Radios      | 2,500               | 2,077                         | 2,500               | 20.4%  |
| Education & Training              | 5,000               | 875                           | 2,500               | 185.7%   |
| <b>Total Expenditures</b>         | <b>\$ 1,699,306</b> | <b>\$ 1,171,725</b>           | <b>\$ 1,220,096</b> | <b>4.1%</b>                                      |
|                                   |                     |                               |                     |  |

**Function**

The Central Division of the Public Works Department is responsible for managing and directing the entire public works force in carrying out the activities as outlined in the City Charter. It is responsible for engineering services for all City departments and agencies, supervision of all contract construction work, maintenance of City property, mapping and surveying, including maintenance of the zoning district map, construction and maintenance of City streets, sidewalks, bridges, and drainage facilities. Also, the department is responsible for traffic engineering, street cleaning, vehicle and equipment repairs and maintenance, airport maintenance, water production/treatment/distribution, sewerage collection/treatment/disposal, park and recreational facilities development and maintenance, building maintenance, and other such duties as may be required by the Mayor.

**Comments**

Payroll and related benefits will increase due to the required 2% annual increase in August.

Health insurance for 2025 is estimated with a 5% increase in premiums beginning in April.



**CITY OF BOGALUSA**  
**GENERAL FUND DEPARTMENTS**  
**BUDGET FOR YEAR ENDING DECEMBER 31, 2025**  
**PUBLIC WORKS - ELECTRICAL**

|                                   | 2024<br>Budget | UNAUDITED<br>2024<br>Year-End | 2025<br>Budget | 2025 Budget<br>% Change<br>from 2024<br>Year-End |
|-----------------------------------|----------------|-------------------------------|----------------|--|
| Public Works                      |                |                               |                |  |
| Salaries & Wages                  | \$ 47,295      | \$ 46,289                     | \$ 48,656      | 5.1%   |
| Overtime                          | 2,500          | 9,726                         | 1,521          | -84.4%   |
| Employee Group Insurance          | 9,144          | 8,753                         | 8,797          | 0.5%   |
| City Employment Retirement System | 5,477          | 6,162                         | 5,519          | -10.4%   |
| Payroll Taxes                     | 836            | 924                           | 828            | -10.4%   |
| Supplies & Expenses               | 5,000          | 1,533                         | 4,768          | 211.0%   |
| Tools & Small Equipment           | 500            | -                             | 4,675          | 100.0%   |
| Total Expenditures                | \$ 70,752      | \$ 73,387                     | \$ 74,764      | 1.9%   |
|                                   |                |                               |                |  |

**Function**

The Electrical Division of the Public Works Department is responsible for the electrical maintenance of City buildings, ball parks, recreational facilities, and street lighting. The division is also responsible for the enforcement of electrical codes and the administration of electrical tests for contractors for licensing requirements.

**Comments**

Payroll and related benefits will increase due to the required 2% annual increase in August.

Health insurance for 2025 is estimated with a 5% increase in premiums beginning in April.



**CITY OF BOGALUSA**  
**GENERAL FUND DEPARTMENTS**  
**BUDGET FOR YEAR ENDING DECEMBER 31, 2025**  
**PUBLIC WORKS - MOTOR POOL**

|                                   | 2024<br>Budget | UNAUDITED<br>2024<br>Year-End | 2025<br>Budget | 2025 Budget<br>% Change<br>from 2024<br>Year-End |
|-----------------------------------|----------------|-------------------------------|----------------|--|
| Public Works                      |                |                               |                |  |
| Salaries & Wages                  | \$ 60,400      | \$ 146,379                    | \$ 57,316      | -60.8%   |
| Overtime                          | 15,000         | 27,942                        | 8,979          | -67.9%   |
| Employee Group Insurance          | 18,288         | 6,565                         | -              | -100.0%  |
| City Employment Retirement System | 10,552         | 15,746                        | 11,524         | -26.8%   |
| Payroll Taxes                     | 1,900          | 2,876                         | 1,729          | -39.9%   |
| Clothing & Rainsuit Allowance     | 210            | -                             | -              | 0.0%   |
| Supplies & Expenses               | 7,500          | 18,267                        | 8,902          | -51.3%   |
| Tools & Small Equipment           | 5,000          | 8,719                         | 7,454          | -14.5%   |
| Gas & Oil                         | 7,500          | -                             | 1,200          | 100.0%   |
| Vehicle Maintenance               |                |                               |                |  |
| General                           | 5,000          | 1,661                         | 2,000          | 20.4%  |
| Police                            | 30,000         | 17,329                        | 45,000         | 159.7%   |
| Fire                              | 25,000         | 47,784                        | 47,000         | -1.6%  |
| Public Works                      | 40,000         | 120,358                       | 135,000        | 12.2%  |
| Licenses - Chauffeurs             | 110            | 203                           | 100            | -50.7%   |
| Total Expenditures                | \$ 226,460     | \$ 413,829                    | \$ 326,204     | -21.2%   |
|                                   |                |                               |                |  |

**Function**

The Motor Pool Division of the Public Works Department is responsible for the repair and maintenance of all City vehicles and light and heavy duty equipment.

**Comments**

Payroll and related benefits will increase due to the required 2% annual increase in August.

Health insurance for 2025 is estimated with a 5% increase in premiums beginning in April.



**CITY OF BOGALUSA**  
**GENERAL FUND DEPARTMENTS**  
**BUDGET FOR YEAR ENDING DECEMBER 31, 2025**  
**PURCHASING**

|                                   | 2024<br>Budget | UNAUDITED<br>2024<br>Year-End | 2025<br>Budget | 2025 Budget<br>% Change<br>from 2024<br>Year-End |
|-----------------------------------|----------------|-------------------------------|----------------|--|
| General Government                |                |                               |                |  |
| Salaries & Wages                  | \$ 97,333      | \$ 45,092                     | \$ 44,700      | -0.9%  |
| Overtime                          | -              | 513                           | 500            | -2.5%  |
| Employee Group Insurance          | 9,144          | 10,941                        | 8,797          | -19.6%   |
| Travel                            | 250            | 566                           | -              | -100.0%  |
| Education                         | 500            | -                             | -              | 0.0%   |
| City Employment Retirement System | 5,279          | 5,017                         | 5,636          | 12.3%  |
| Payroll Taxes                     | 5,103          | 1,152                         | 845            | -26.6%   |
| Supplies & Expenses               | 750            | 2,938                         | 3,209          | 9.2%   |
| Advertising                       | 10,000         | 159                           | 1,063          | 568.6%   |
| Total Expenditures                | \$ 128,359     | \$ 66,378                     | \$ 64,750      | -2.5%  |
|                                   |                |                               |                |  |

**Function**

The Purchasing Department is responsible for the procurement and security of all property, supplies, materials, and services for the City. This is achieved through a central purchasing system in accordance with Generally Accepted Accounting Principles.

**Comments**

Payroll and related benefits will increase due to the required 2% annual increase in August.

Health insurance for 2025 is estimated with a 5% increase in premiums beginning in April.





**CITY OF BOGALUSA**  
**GENERAL FUND DEPARTMENTS**  
**BUDGET FOR YEAR ENDING DECEMBER 31, 2025**  
**GENERAL AND ADMINISTRATIVE**

|   | 2024<br>Budget | UNAUDITED<br>2024<br>Year-End | 2025<br>Budget | 2025 Budget<br>% Change<br>from 2024<br>Year-End |
|---|----------------|-------------------------------|----------------|--|
| General Government                      |                |                               |                |  |
| Advertising                             | \$ 5,200       | \$ 1,828                      | \$ 3,000       | 64.1%  |
| Assessor's Fee                          | 5,295          | 6,184                         | 1,500          | -75.7%   |
| City Beautification                     | 125,000        | 4,434                         | 15,000         | 238.3%   |
| Civic Source                            | -              | 57,107                        | -              | -100.0%  |
| Coroner's Fees                          | 45,000         | 49,690                        | 50,000         | 0.6%   |
| Disasters/Emergencies                   | -              | 3,266                         | -              | -100.0%  |
| Election Expenses                       | -              | -                             | 32,150         | 100.0%   |
| Employee Relations                      | 5,000          | 1,596                         | 1,800          | 12.8%  |
| Insurance                               | 855,156        | 1,610,021                     | 1,117,066      | -30.6%   |
| Legal & Other Professional              | 150,000        | 467,778                       | 335,000        | -28.4%   |
| Miscellaneous                           | 25,000         | 131,397                       | 19,710         | -85.0%   |
| Municipal Fire & Police Civil Service   | 3,000          | 5,776                         | 7,500          | 29.8%  |
| Youth Services                          | 25,000         | 34,723                        | 10,000         | -71.2%   |
| Payroll Tax Expense                     | -              | 2,266                         | -              | -100.0%  |
| Planning and Zoning                     | 3,000          | 6,492                         | 4,500          | -30.7%   |
| Property Cleanup                        | 20,000         | -                             | 10,000         | 100.0%   |
| Demolition Expense                      | 100,000        | -                             | 35,000         | 100.0%   |
| Community Relations                     | 25,000         | 44,267                        | 6,711          | -84.8%   |
| Sales Tax Collection                    | 58,564         | -                             | 58,622         | 100.0%   |
| Utilities                               | 300,000        | 518,942                       | 385,356        | -25.7%   |
| Maintenance & Repair Municipal Building | 10,000         | -                             | 5,000          | 100.0%   |
| Washington Parish Veterans Office       | 7,134          | -                             | 7,134          | 100.0%   |
| Total Expenditures                      | \$ 1,767,349   | \$ 2,945,767                  | \$ 2,105,049   | -28.5%   |
|   |                |                               |                |  |

**Function**

The general and administrative budget is used to facilitate the recording of expenditures for insurance, utilities, professional services, as well as payments to outside agencies or programs required by directive, contract, or Ordinance, in addition to miscellaneous and other expenditures not budgeted for in any departmental budget.

**Comments**

None



**CITY OF BOGALUSA**  
**GENERAL FUND DEPARTMENTS**  
**BUDGET FOR YEAR ENDING DECEMBER 31, 2022**  
**AIRPORT**

|                            | 2024<br>Budget | UNAUDITED<br>2024<br>Year-End | 2025<br>Budget | 2025 Budget<br>% Change<br>from 2024<br>Year-End |
|----------------------------|----------------|-------------------------------|----------------|--|
| <b>Airport</b>             |                |                               |                |  |
| Salaries & Wages           | \$ 40,267      | \$ 33,717                     | \$ 15,160      | -55.0%   |
| Supplies & Expenses        | 4,500          | 14,620                        | 2,500          | -82.9%   |
| Gas & Oil                  | 900            | 482                           | 1,000          | 107.5%   |
| Repairs & Maintenance      | -              | 489                           | 4,800          | 881.6%   |
| Insurance                  | 7,119          | 9,352                         | -              | -100.0%  |
| Utilities                  | 65,000         | 32,829                        | 35,600         | 8.4%   |
| Maintenance                | 20,000         | 29,659                        | 28,000         | -5.6%  |
| Payroll Tax Expense        | 1,400          | 556                           | 339            | -39.0%   |
| Employee Group Insurance   | 9,144          | -                             | -              | 0.0%   |
| Travel                     | 1,000          | -                             | 600            | 100.0%   |
| City Employment Retirement | 4,429          | 3,623                         | 967            | -73.3%   |
| Total Insurance Expense    | -              | -                             | 6,500          | 100.0%   |
| Capital Outlay             | -              | 16,570                        | -              | -100.0%  |
| Total Expenditures         | \$ 153,759     | \$ 141,897                    | \$ 95,466      | -32.7%   |

**Function**

This department accounts for the operation and maintenance of the Carr Memorial Airport. It is operated under a Fixed Base Operator Agreement and is funded through the remittances of rent and through a portion of fuel sales at the airport. Expenditures in excess of these revenues are subsidized by the City.

**Comments**

None



**CITY OF BOGALUSA**  
**SPECIAL REVENUE FUNDS**  
**BUDGET FOR YEAR ENDING DECEMBER 31, 2025**  
**COBERS SALES TAX AND ADVALOREM TAX**

|  | 2024<br>Budget | UNAUDITED<br>2024<br>Year-End | 2025<br>Budget | 2025 Budget<br>% Change<br>from 2024<br>Year-End |
|--|----------------|-------------------------------|----------------|--|
| <b>REVENUES BY SOURCE</b>                      |                |                               |                |  |
| <b>Local Source</b>                            |                |                               |                |  |
| Advalorem Taxes                                | \$ 252,452     | \$ 685                        | \$ 295,104     | 42980.9%   |
| Sales Taxes                                    | 1,100,795      | 1,088,294                     | 1,144,215      | 5.1%   |
| Interest Earned                                | 150            | 172                           | 209            | 21.5%  |
| Total Revenues                                 | \$ 1,353,397   | \$ 1,089,151                  | \$ 1,439,528   | 32.2%  |
| <b>EXPENDITURES</b>                            |                |                               |                |  |
| <b>General Government</b>                      |                |                               |                |  |
| Sales Tax Collection                           | \$ 16,512      | \$ -                          | \$ 16,591      | 100.0%   |
| City Employment Retirement System              | 1,336,885      | 1,450,000                     | 1,422,937      | -1.9%  |
| Total Expenditures                             | \$ 1,353,397   | \$ 1,450,000                  | \$ 1,439,528   | -0.7%  |
| Excess/(Deficiency) Revenues Over Expenditures | \$ -           | \$ (360,849)                  | \$ -           | -100.0%  |
| <b>OTHER FINANCING SOURCES/(USES)</b>          |                |                               |                |  |
| Transfers In                                   | \$ -           | \$ -                          | \$ -           | 0.0%   |
| Transfers Out                                  | -              | -                             | -              | 0.0%   |
| Total Other Financing Sources/(Uses)           | \$ -           | \$ -                          | \$ -           | 0.0%   |
| <b>FUND BALANCE</b>                            |                |                               |                |  |
| Net Change in Fund Balance                     | \$ -           | \$ (360,849)                  | \$ -           | -100.0%  |
| Beginning Fund Balance                         | \$ -           | \$ 88,946                     | \$ (271,903)   | -405.7%  |
| Ending Fund Balance                            | \$ -           | \$ (271,903)                  | \$ (271,903)   | 0.0%   |

**Function**

This fund was created to account for the taxes dedicated to the City of Bogalusa Retirement System. It is funded through the avails of a 2.75 advalorem tax. It is also funded by the rededications of a 1/8 cent sales tax from the General Fund and the Industrial Complex Sales Tax Fund. The election approving the rededications was held in November 2018. In 2020, the voters approved an additional rededication of the remaining sales taxes from the Industrial Complex Sales Tax Fund.

**Comments**

None



**CITY OF BOGALUSA**  
**SPECIAL REVENUE FUNDS**  
**BUDGET FOR YEAR ENDING DECEMBER 31, 2025**  
**JAIL SALES TAX**

|  | 2024<br>Budget | UNAUDITED<br>2024<br>Year-End | 2025<br>Budget | 2025 Budget<br>% Change<br>from 2024<br>Year-End |
|--|----------------|-------------------------------|----------------|--|
| <b>REVENUES BY SOURCE</b>                      |                |                               |                |  |
| <b>Local Source</b>                            |                |                               |                |  |
| Sales/Use Taxes                                | \$ 971,436     | \$ 958,922                    | \$ 1,016,980   | 6.1%   |
| Miscellaneous                                  | 5,000          | 13,333                        | 18,296         | 37.2%  |
| Interest Earned                                | 60             | 43                            | 33             | -23.3%   |
| Total Local Sources                            | \$ 976,496     | \$ 972,298                    | \$ 1,035,309   | 6.5%   |
| <b>State Source</b>                            |                |                               |                |  |
| State Inmate Housing                           | \$ 37,000      | \$ 107,757                    | \$ 139,477     | 29.4%  |
| State Supplemental Pay                         | 40,500         | -                             | 43,200         | 100.0%   |
| Total State Sources                            | \$ 77,500      | \$ 107,757                    | \$ 182,677     | 69.5%  |
| Total Revenues All Sources                     | \$ 1,053,996   | \$ 1,080,055                  | \$ 1,217,986   | 12.8%  |
| <b>EXPENDITURES</b>                            |                |                               |                |  |
| <b>General Government</b>                      |                |                               |                |  |
| Sales Tax Collection                           | \$ 14,571      | \$ -                          | \$ 14,746      | 100.0%   |
| <b>Public Safety</b>                           |                |                               |                |  |
| Salaries & Wages                               | 507,523        | 571,354                       | 536,000        | -6.2%  |
| Overtime                                       | 15,210         | 60,182                        | 39,771         | -33.9%   |
| State Supplemental Pay                         | 55,500         | -                             | 43,200         | 100.0%   |
| Reserve Officer Expenses                       | -              | -                             | 540            | 100.0%   |
| Employee Group Insurance                       | 128,016        | 106,495                       | 114,992        | 8.0%   |
| City Employment Retirement System              | 3,754          | -                             | 54             | 100.0%   |
| Police State Pension                           | 189,578        | 201,269                       | 208,984        | 3.8%   |
| Payroll Taxes                                  | 9,848          | 11,077                        | 12,848         | 16.0%  |
| Uniform Allowance                              | 5,200          | 2,971                         | 3,000          | 1.0%   |
| Supplies & Expenses                            | 22,000         | 76,159                        | 70,085         | -8.0%  |
| Gas & Oil                                      | 1,500          | -                             | 5,918          | 100.0%   |
| Clothing & Rainsuit Allowance                  | -              | 420                           | 400            | -4.8%  |
| Travel   | -              | 60                            | -              | -100.0%  |
| Education                                      | -              | 375                           | -              | -100.0%  |
| Food Expense                                   | 45,000         | 71,360                        | 72,000         | 0.9%   |
| Inmate Medical                                 | 15,000         | 11,140                        | 12,574         | 12.9%  |
| Utilities                                      | 43,000         | 45,056                        | 49,437         | 9.7%   |
| Total Expenditures                             | \$ 1,055,700   | \$ 1,157,918                  | \$ 1,184,549   | 2.3%   |
| Excess/(Deficiency) Revenues Over Expenditures | \$ (1,704)     | \$ (77,863)                   | \$ 33,437      | -142.9%  |
| <b>OTHER FINANCING SOURCES/(USES)</b>          |                |                               |                |  |
| Transfers In                                   | \$ -           | \$ -                          | \$ -           | 0.0%   |
| Transfers Out                                  | -              | -                             | -              | 0.0%   |
| Total Other Financing Sources/(Uses)           | \$ -           | \$ -                          | \$ -           | 0.0%   |



**CITY OF BOGALUSA  
SPECIAL REVENUE FUNDS  
BUDGET FOR YEAR ENDING DECEMBER 31, 2025  
JAIL SALES TAX**

|                            | 2024<br>Budget | UNAUDITED<br>2024<br>Year-End | 2025<br>Budget | 2025 Budget<br>% Change<br>from 2024<br>Year-End |
|----------------------------|----------------|-------------------------------|----------------|--|
| <b>FUND BALANCE</b>        |                |                               |                |  |
| Net Change in Fund Balance | \$ (1,704)     | \$ (77,863)                   | \$ 33,437      | -142.9%  |
| Beginning Fund Balance     | \$ -           | \$ (10,890)                   | \$ (88,753)    | 715.0%   |
| Ending Fund Balance        | \$ (1,704)     | \$ (88,753)                   | \$ (55,316)    | -37.7%   |
|                            |                |                               |                |  |

**Function**

This fund was created to account the City's payment of the operations, maintenance, and improvements of the jail, including but not limited to, the construction of additions to or expansion of the existing City Jail, and for purchasing, maintaining, and operating equipment related to the operation of the Jail, including the authority to fund into bonds. In 2002 the voters of Bogalusa approved a 1/3 cent sales tax for the Jail with an indefinite expiration date.

**Comments**

Payroll and related benefits will increase due to the required 2% annual increase in August.

There were pay outs to employees that retired/left employment in 2025.

Health insurance for 2025 is estimated with a 5% increase in premiums beginning in April.



**CITY OF BOGALUSA**  
**SPECIAL REVENUE FUNDS**  
**BUDGET FOR YEAR ENDING DECEMBER 31, 2025**  
**INDUSTRIAL PARK RENT/LEASE**

|  | 2024<br>Budget | UNAUDITED<br>2024<br>Year-End | 2025<br>Budget | 2025 Budget<br>% Change<br>from 2024<br>Year-End |
|--|----------------|-------------------------------|----------------|--|
| <b>REVENUES BY SOURCE</b>                      |                |                               |                |  |
| <b>Local Source</b>                            |                |                               |                |  |
| Rent   | \$ 585,705     | \$ 639,804                    | \$ 642,498     | 0.4%   |
| Interest Earned                                | 150            | -                             | 65             | 100.0%   |
| Total Revenues                                 | \$ 585,855     | \$ 639,804                    | \$ 642,563     | 0.4%   |
| <b>EXPENDITURES</b>                            |                |                               |                |  |
| <b>Economic Development</b>                    |                |                               |                |  |
| Supplies & Expenses                            | \$ 2,500       | \$ 621                        | \$ 3,000       | 383.1%   |
| Salaries & Wages                               | 144,400        | 30,243                        | 17,908         | -40.8%   |
| Payroll Tax Expense                            | 3,500          | 789                           | 2,177          | 175.9%   |
| City Retirement System                         | 5,758          | 549                           | 90             | -83.6%   |
| Employee Group Insurance                       | 9,144          | -                             | -              | 0.0%   |
| Economic Development                           | 10,000         | 16,250                        | -              | -100.0%  |
| Maintenance & Repairs                          | -              | 61,564                        | 20,000         | -67.5%   |
| Insurance                                      | 262,835        | 21,510                        | 162,835        | 657.0%   |
| Miscellaneous                                  | -              | 634                           | -              | -100.0%  |
| Capital Outlay                                 | -              | -                             | 10,000         | 100.0%   |
| Total Expenditures                             | \$ 438,137     | \$ 132,160                    | \$ 216,010     | 63.4%  |
| Excess/(Deficiency) Revenues Over Expenditures | \$ 147,718     | \$ 507,644                    | \$ 426,553     | -16.0%   |
| <b>OTHER FINANCING SOURCES/(USES)</b>          |                |                               |                |  |
| Transfers In                                   | \$ -           | \$ -                          | \$ -           | 0.0%   |
| Transfers Out                                  |                |                               |                |  |
| General Fund                                   | -              | (931,335)                     | (305,000)      | -67.3%   |
| Total Other Financing Sources/(Uses)           | \$ -           | \$ (931,335)                  | \$ (305,000)   | -67.3%   |
| <b>FUND BALANCE</b>                            |                |                               |                |  |
| Net Change in Fund Balance                     | \$ 147,718     | \$ (423,691)                  | \$ 121,553     | -128.7%  |
| Beginning Fund Balance                         | \$ -           | \$ 371,868                    | \$ (51,823)    | -113.9%  |
| Ending Fund Balance                            | \$ 147,718     | \$ (51,823)                   | \$ 69,730      | -234.6%  |



**CITY OF BOGALUSA  
SPECIAL REVENUE FUNDS  
BUDGET FOR YEAR ENDING DECEMBER 31, 2025  
INDUSTRIAL PARK RENT/LEASE**

**Function**

This fund was established to account for rental payments received from Industrial Park tenants in accordance with lease agreements. Currently, there are seven tenants in the park, as follows:

Allied Flag,  
The Salvage Company,  
Roberson Advertising,  
Canal Energy,  
Maximus,  
International Paper, and  
Diamond Scaffold.

This fund also receives rental payments from Northshore Charter School.

**Comments**

None



**CITY OF BOGALUSA**  
**SPECIAL REVENUE FUNDS**  
**BUDGET FOR YEAR ENDING DECEMBER 31, 2025**  
**EMPLOYEE PAY RAISE SALES TAX**

|  | 2024<br>Budget | UNAUDITED<br>2024<br>Year-End | 2025<br>Budget | 2025 Budget<br>% Change<br>from 2024<br>Year-End |
|--|----------------|-------------------------------|----------------|--|
| <b>REVENUES BY SOURCE</b>                      |                |                               |                |  |
| <b>Local Source</b>                            |                |                               |                |  |
| Sales/Use Tax                                  | \$ 1,469,563   | \$ 1,452,972                  | \$ 1,525,620   | 5.0%   |
| Interest Earned                                | 60             | 34                            | 102            | 200.0%   |
| Total Revenues                                 | \$ 1,469,623   | \$ 1,453,006                  | \$ 1,525,722   | 5.0%   |
| <b>EXPENDITURES</b>                            |                |                               |                |  |
| <b>General Government</b>                      |                |                               |                |  |
| Sales Tax Collection                           | \$ 22,043      | \$ -                          | \$ 22,121      | 100.0%   |
| Total Expenditures                             | \$ 22,043      | \$ -                          | \$ 22,121      | 100.0%   |
| Excess/(Deficiency) Revenues Over Expenditures | \$ 1,447,580   | \$ 1,453,006                  | \$ 1,503,601   | 3.5%   |
| <b>OTHER FINANCING SOURCES/(USES)</b>          |                |                               |                |  |
| Transfers In                                   | \$ -           | \$ -                          | \$ -           | 0.0%   |
| Transfers Out                                  |                |                               |                |  |
| General Fund                                   | (1,446,580)    | (1,467,500)                   | (1,503,601)    | 2.5%   |
| Total Other Financing Sources/(Uses)           | \$ (1,446,580) | \$ (1,467,500)                | \$ (1,503,601) | 2.5%   |
| <b>FUND BALANCE</b>                            |                |                               |                |  |
| Net Change in Fund Balance                     | \$ 1,000       | \$ (14,494)                   | \$ -           | -100.0%  |
| Beginning Fund Balance                         | \$ -           | \$ 246,870                    | \$ 232,376     | -5.9%  |
| Ending Fund Balance                            | \$ 1,000       | \$ 232,376                    | \$ 232,376     | 0.0%   |
|  |                |                               |                |  |

**Function**

This fund was created by a 1978 tax levy of 1/2 cent sales/use tax approved by referendum. The tax levy is indefinite and is dedicated to paying for salaries and benefits of City employees.

In November 1989, Ordinance No. 1436 was adopted which authorized the Mayor to disperse excess funds above \$25,000 to the City employees annually in the month of November from this fund. The payments have been suspended until further notice due to the City's financial position.

**Comments**

None





**CITY OF BOGALUSA**  
**SPECIAL REVENUE FUNDS**  
**BUDGET FOR YEAR ENDING DECEMBER 31, 2025**  
**CAPITAL IMPROVEMENT SALES TAX**

|  | 2024<br>Budget | UNAUDITED<br>2024<br>Year-End | 2025<br>Budget | 2025 Budget<br>% Change<br>from 2024<br>Year-End |
|--|----------------|-------------------------------|----------------|--|
| <b>REVENUES BY SOURCE</b>                      |                |                               |                |  |
| <b>Local Source</b>                            |                |                               |                |  |
| Sales/Use Tax                                  | \$ 439,814     | \$ 435,311                    | \$ 457,686     | 5.1%   |
| Interest Earned                                | 134            | 124                           | 99             | -20.2%   |
| Insurance Proceeds                             | -              | -                             | 751            | 100.0%   |
| Total Revenues                                 | \$ 439,948     | \$ 435,435                    | \$ 458,536     | 5.3%   |
| <b>EXPENDITURES</b>                            |                |                               |                |  |
| <b>General Government</b>                      |                |                               |                |  |
| General Government                             | \$ 30,000      | \$ 23,056                     | \$ 30,000      | 30.1%  |
| Tools & Small Equipment                        | -              | 50,018                        | 18,200         | -63.6%   |
| Sales Tax Collection                           | 6,180          | -                             | 6,636          | 100.0%   |
| Vehicle Maintenance                            | 50,000         | -                             | 153            | 100.0%   |
| Equipment Maintenance                          | 60,000         | 106,692                       | 102,000        | -4.4%  |
| Supplies                                       | -              | 3,277                         | 3,500          | 6.8%   |
| Capital Outlay                                 | 200,000        | 202,807                       | 44,500         | -78.1%   |
| <b>Debt Service</b>                            |                |                               |                |  |
| Principal                                      | -              | 92,780                        | 95,694         | 3.1%   |
| Interest                                       | -              | 12,214                        | 9,300          | -23.9%   |
| Total Expenditures                             | \$ 346,180     | \$ 490,844                    | \$ 309,983     | -36.8%   |
| Excess/(Deficiency) Revenues Over Expenditures | \$ 93,768      | \$ (55,409)                   | \$ 148,553     | -368.1%  |
| <b>OTHER FINANCING SOURCES/(USES)</b>          |                |                               |                |  |
| Transfers In                                   | \$ -           | \$ -                          | \$ -           | 0.0%   |
| Transfers Out                                  |                |                               |                |  |
| Enterprise Fund - Utility System               | -              | (101,152)                     | -              | -100.0%  |
| Total Other Financing Sources/(Uses)           | \$ -           | \$ (101,152)                  | \$ -           | -100.0%  |
| <b>FUND BALANCE</b>                            |                |                               |                |  |
| Net Change in Fund Balance                     | \$ 93,768      | \$ (156,561)                  | \$ 148,553     | -194.9%  |
| Beginning Fund Balance                         | \$ -           | \$ 303,757                    | \$ 147,196     | -51.5%   |
| Ending Fund Balance                            | \$ 93,768      | \$ 147,196                    | \$ 295,749     | 100.9%   |

**Function**

This fund was created from the 15% avails of a 1 cent sales/use tax.

The funds are dedicated to expenditures for acquiring land, buildings, equipment, and other permanent properties or for their preservation, development, operation, permanent improvement, or maintenance.

**Comments**

None



**CITY OF BOGALUSA**  
**SPECIAL REVENUE FUNDS**  
**BUDGET FOR YEAR ENDING DECEMBER 31, 2025**  
**STREET IMPROVEMENT SALES TAX**

|  | 2024<br>Budget | UNAUDITED<br>2024<br>Year-End | 2025<br>Budget | 2025 Budget<br>% Change<br>from 2024<br>Year-End |
|--|----------------|-------------------------------|----------------|--|
| <b>REVENUES BY SOURCE</b>                      |                |                               |                |  |
| <b>Local Source</b>                            |                |                               |                |  |
| Sales/Use Tax                                  | \$ 734,266     | \$ 726,486                    | \$ 762,810     | 5.0%   |
| Interest Earned                                | 90             | 115                           | 138            | 20.0%  |
| Total Revenues                                 | \$ 734,356     | \$ 726,601                    | \$ 762,948     | 5.0%   |
| <b>EXPENDITURES</b>                            |                |                               |                |  |
| General Government                             |                |                               |                |  |
| Sales Tax Collection                           | \$ 11,014      | \$ -                          | \$ 11,060      | 100.0%   |
| Utilities                                      | 250,000        | 50,366                        | 327,471        | 550.2%   |
| Public Works                                   |                |                               |                |  |
| Street Maintenance                             | 473,342        | 310,974                       | 424,417        | 36.5%  |
| Capital Outlay                                 | -              | 8,372                         | -              | -100.0%  |
| Total Expenditures                             | \$ 734,356     | \$ 369,712                    | \$ 762,948     | 106.4%   |
| Excess/(Deficiency) Revenues Over Expenditures | \$ -           | \$ 356,889                    | \$ -           | -100.0%  |
| <b>OTHER FINANCING SOURCES/(USES)</b>          |                |                               |                |  |
| Transfers In                                   | \$ -           | \$ -                          | \$ -           | 0.0%   |
| Transfers Out                                  | -              | -                             | -              | 0.0%   |
| Total Other Financing Sources/(Uses)           | \$ -           | \$ -                          | \$ -           | 0.0%   |
| <b>FUND BALANCE</b>                            |                |                               |                |  |
| Net Change in Fund Balance                     | \$ -           | \$ 356,889                    | \$ -           | -100.0%  |
| Beginning Fund Balance                         | \$ -           | \$ (71,320)                   | \$ 285,569     | -500.4%  |
| Ending Fund Balance                            | \$ -           | \$ 285,569                    | \$ 285,569     | 0.0%   |

**Function**

This fund was created from the 25% avails of a 1 cent sales/use tax.

The funds are dedicated for the purposes of constructing, acquiring, improving, extending, maintaining, and operating

**Comments**

None



**CITY OF BOGALUSA**  
**SPECIAL REVENUE FUNDS**  
**BUDGET FOR YEAR ENDING DECEMBER 31, 2025**  
**LANDFILL FACILITIES ADVALOREM TAX**

|  | 2024<br>Budget | UNAUDITED<br>2024<br>Year-End | 2025<br>Budget | 2025 Budget<br>% Change<br>from 2024<br>Year-End |
|--|----------------|-------------------------------|----------------|--|
| <b>REVENUES BY SOURCE</b>                      |                |                               |                |  |
| <b>Local Source</b>                            |                |                               |                |  |
| Advalorem Taxes                                | \$ 528,142     | \$ 1,251                      | \$ 535,480     | 42704.2%   |
| Interest Earned                                | 150            | 157                           | 65             | -58.6%   |
| Total Revenues                                 | \$ 528,292     | \$ 1,408                      | \$ 535,545     | 37935.9%   |
| <b>EXPENDITURES</b>                            |                |                               |                |  |
| Landfill                                       | \$ 295,000     | \$ 259,587                    | \$ 295,000     | 13.6%  |
| Total Expenditures                             | \$ 295,000     | \$ 259,587                    | \$ 295,000     | 13.6%  |
| Excess/(Deficiency) Revenues Over Expenditures | \$ 233,292     | \$ (258,179)                  | \$ 240,545     | -193.2%  |
| <b>OTHER FINANCING SOURCES/(USES)</b>          |                |                               |                |  |
| Transfers In                                   | \$ -           | \$ -                          | \$ -           | 0.0%   |
| Transfers Out                                  |                |                               |                |  |
| General Fund                                   | -              | (365,000)                     | -              | -100.0%  |
| Total Other Financing Sources/(Uses)           | \$ -           | \$ (365,000)                  | \$ -           | -100.0%  |
| <b>FUND BALANCE</b>                            |                |                               |                |  |
| Net Change in Fund Balance                     | \$ 233,292     | \$ (623,179)                  | \$ 240,545     | -138.6%  |
| Beginning Fund Balance                         | \$ -           | \$ (270,984)                  | \$ (894,163)   | 230.0%   |
| Ending Fund Balance                            | \$ 233,292     | \$ (894,163)                  | \$ (653,618)   | -26.9%   |
|  |                |                               |                |  |

**Function**

This fund was created to account for paying the costs of constructing, acquiring, improving, maintaining, and/or operating the landfill facilities for the City, including the acquisition of land.

It is funded through the avails of a 5 mill advalorem tax.

The City and Parish had an agreement to operate the landfill under a joint venture. The Parish was the majority interest holder with a 58.1% share, while the City's share was 41.9%. In 2019, the City transferred its ownership interest in the joint venture to the Parish to eliminate the debt that had accumulated due to insufficient tax revenues. The taxes will be used only to pay for the City's usage of the landfill.

**Comments**

None.



**CITY OF BOGALUSA**  
**SPECIAL REVENUE FUNDS**  
**BUDGET FOR YEAR ENDING DECEMBER 31, 2025**  
**MUNICIPAL BUILDING ADVALOREM TAX**

|  | 2024<br>Budget    | UNAUDITED<br>2024<br>Year-End | 2025<br>Budget    | 2025 Budget<br>% Change<br>from 2024<br>Year-End |
|--|-------------------|-------------------------------|-------------------|--|
| <b>REVENUES BY SOURCE</b>                      |                   |                               |                   |  |
| <b>Local Source</b>                            |                   |                               |                   |  |
| Advalorem Taxes                                | \$ 212,314        | \$ 501                        | \$ 215,694        | 42952.7%   |
| Interest Earned                                | 60                | 28                            | -                 | -100.0%  |
| <b>Total Revenues</b>                          | <b>\$ 212,374</b> | <b>\$ 529</b>                 | <b>\$ 215,694</b> | <b>40673.9%</b>                                  |
| <b>EXPENDITURES</b>                            |                   |                               |                   |  |
| <b>Public Works</b>                            |                   |                               |                   |  |
| Maintenance & Repairs                          | \$ 75,000         | \$ 29,118                     | \$ 145,729        | 400.5%   |
| Tools & Small Equipment                        | -                 | 1,088                         | -                 | -100.0%  |
| Culture and Recreation                         | 75,000            | 6,216                         | 345               | -94.4%   |
| Capital Outlay                                 | 50,000            | 6,615                         | 35,000            | 429.1%   |
| <b>Total Expenditures</b>                      | <b>\$ 200,000</b> | <b>\$ 43,037</b>              | <b>\$ 181,074</b> | <b>320.7%</b>                                    |
| Excess/(Deficiency) Revenues Over Expenditures | \$ 12,374         | \$ (42,508)                   | \$ 34,620         | -181.4%  |
| <b>OTHER FINANCING SOURCES/(USES)</b>          |                   |                               |                   |  |
| Transfers In                                   | \$ -              | \$ -                          | \$ -              | 0.0%   |
| Transfers Out                                  |                   |                               |                   |  |
| General Fund                                   | -                 | (102,000)                     | -                 | -100.0%  |
| <b>Total Other Financing Sources/(Uses)</b>    | <b>\$ -</b>       | <b>\$ (102,000)</b>           | <b>\$ -</b>       | <b>-100.0%</b>                                   |
| <b>FUND BALANCE</b>                            |                   |                               |                   |  |
| Net Change in Fund Balance                     | \$ 12,374         | \$ (144,508)                  | \$ 34,620         | -124.0%  |
| Beginning Fund Balance                         | \$ -              | \$ (129,215)                  | \$ (273,723)      | 111.8%   |
| Ending Fund Balance                            | \$ 12,374         | \$ (273,723)                  | \$ (239,103)      | -12.6%   |

**Function**

This fund was created by voters' approval of the rededication of half of a 4 mill tax (2 mills) for the purpose of acquiring, constructing, improving, operating, and maintaining municipal buildings and facilities owned by the City.

**Comments**

None



**CITY OF BOGALUSA**  
**SPECIAL REVENUE FUNDS**  
**BUDGET FOR YEAR ENDING DECEMBER 31, 2025**  
**YOUTH RECREATION AND PARKS ADVALOREM TAX**

|  | 2024<br>Budget | UNAUDITED<br>2024<br>Year-End | 2025<br>Budget | 2025 Budget<br>% Change<br>from 2024<br>Year-End |
|--|----------------|-------------------------------|----------------|--|
| <b>REVENUES BY SOURCE</b>                      |                |                               |                |  |
| <b>Local Source</b>                            |                |                               |                |  |
| Advalorem Taxes                                | \$ 212,364     | \$ 501                        | \$ 215,694     | 42952.7%   |
| Donations                                      | -              | 5,572                         | 600            | -89.2%   |
| Baseball Signups                               | 12,000         | 15,065                        | -              | -100.0%  |
| Concession Sales                               | 1,208          | 2,044                         | -              | -100.0%  |
| Rental Income                                  | -              | 2,450                         | 4,200          | 71.4%  |
| Miscellaneous Income                           | 15,000         | 6,535                         | 3,600          | -44.9%   |
| Recreational Trails Grant                      | -              | 1,571                         | -              | -100.0%  |
| Interest Earned                                | 56             | 59                            | 90             | 52.5%  |
| Total Revenues                                 | \$ 240,628     | \$ 33,797                     | \$ 224,184     | 563.3%   |
| <b>EXPENDITURES</b>                            |                |                               |                |  |
| <b>Culture &amp; Recreation</b>                |                |                               |                |  |
| Salaries & Wages                               | \$ 87,000      | \$ 66,453                     | \$ 48,803      | -26.6%   |
| Overtime                                       | -              | -                             | 126            | 100.0%   |
| Employee Group Insurance                       | 10,058         | 9,483                         | 3,800          | -59.9%   |
| Travel   | -              | 2,501                         | -              | -100.0%  |
| City Employment Retirement System              | 6,426          | 7,026                         | 4,530          | -35.5%   |
| Payroll Taxes                                  | 2,356          | 4,946                         | 1,800          | -63.6%   |
| Supplies & Expenses                            | 4,228          | 45,405                        | 12,676         | -72.1%   |
| Gas & oil                                      | -              | 50                            | -              | -100.0%  |
| Culture & Recreation                           | 150,000        | 241                           | 22,000         | 9028.6%  |
| Youth Recreation Program                       | 10,000         | 18,216                        | 1,000          | -94.5%   |
| Ballpark Concession                            | -              | 3,118                         | 1,500          | -51.9%   |
| Tools & Small Equipment                        | 500            | -                             | -              | 0.0%   |
| Repairs & Maintenance                          | -              | 1,013                         | 8,842          | 772.9%   |
| Grant Expense                                  | -              | 875                           | -              | -100.0%  |
| Utilities                                      | 80,000         | 88,006                        | 92,942         | 5.6%   |
| Capital Outlay                                 | -              | 10,069                        | -              | -100.0%  |
| Total Expenditures                             | \$ 350,568     | \$ 257,402                    | \$ 198,019     | -23.1%   |
| Excess/(Deficiency) Revenues Over Expenditures | \$ (109,940)   | \$ (223,605)                  | \$ 26,165      | -111.7%  |
| <b>OTHER FINANCING SOURCES/(USES)</b>          |                |                               |                |  |
| <b>Transfers In</b>                            |                |                               |                |  |
| General Fund                                   | \$ 109,940     | \$ -                          | \$ -           | 0.0%   |
| Transfers Out                                  | -              | -                             | -              | 0.0%   |
| Total Other Financing Sources/(Uses)           | \$ 109,940     | \$ -                          | \$ -           | 0.0%   |
| <b>FUND BALANCE</b>                            |                |                               |                |  |



**CITY OF BOGALUSA**  
**SPECIAL REVENUE FUNDS**  
**BUDGET FOR YEAR ENDING DECEMBER 31, 2025**  
**YOUTH RECREATION AND PARKS ADVALOREM TAX**

|                            | 2024<br>Budget | UNAUDITED<br>2024<br>Year-End | 2025<br>Budget | 2025 Budget<br>% Change<br>from 2024<br>Year-End |
|----------------------------|----------------|-------------------------------|----------------|--|
| Net Change in Fund Balance | \$ -           | \$ (223,605)                  | \$ 26,165      | -111.7%  |
| Beginning Fund Balance     | \$ -           | \$ (65,272)                   | \$ (288,877)   | 342.6%   |
| Ending Fund Balance        | \$ -           | \$ (288,877)                  | \$ (262,712)   | -9.1%  |
|                            |                |                               |                |  |

**Function**

This fund was created by 1/2 of a 4 mill advalorem tax (2 mills). The tax is dedicated for acquiring, constructing, improving, operating, and maintaining parks and facilities owed by the City, as well as recreational programs provided by the City.

**Comments**

Payroll and related benefits will increase due to the required 2% annual increase in August.

Health insurance for 2025 is estimated with a 5% increase in premiums beginning in April.



**CITY OF BOGALUSA  
SPECIAL REVENUE FUNDS  
BUDGET FOR YEAR ENDING DECEMBER 31, 2025  
LOUISIANA COMMUNITY DEVELOPMENT BLOCK GRANT**

|  | 2024<br>Budget | UNAUDITED<br>2024<br>Year-End | 2025<br>Budget | 2025 Budget<br>% Change<br>from 2024<br>Year-End |
|--|----------------|-------------------------------|----------------|--|
| <b>REVENUES BY SOURCE</b>                      |                |                               |                |  |
| <b>State Source</b>                            |                |                               |                |  |
| Community Development Block Grant              | \$ -           | \$ 1,579                      | \$ -           | -100.0%  |
| Total Revenues                                 | \$ -           | \$ 1,579                      | \$ -           | -100.0%  |
| <b>EXPENDITURES</b>                            |                |                               |                |  |
| <b>Public Works</b>                            |                |                               |                |  |
| Water/Sewer System Improvements                | \$ -           | \$ -                          | \$ -           | 0.0%   |
| Total Expenditures                             | \$ -           | \$ -                          | \$ -           | 0.0%   |
| Excess/(Deficiency) Revenues Over Expenditures | \$ -           | \$ 1,579                      | \$ -           | -100.0%  |
| <b>OTHER FINANCING SOURCES/(USES)</b>          |                |                               |                |  |
| Transfers In                                   | \$ -           | \$ -                          | \$ -           | 0.0%   |
| Transfers Out                                  | -              | -                             | -              | 0.0%   |
| Total Other Financing Sources/(Uses)           | \$ -           | \$ -                          | \$ -           | 0.0%   |
| <b>FUND BALANCE</b>                            |                |                               |                |  |
| Net Change in Fund Balance                     | \$ -           | \$ 1,579                      | \$ -           | -100.0%  |
| Beginning Fund Balance                         | \$ 100         | \$ 100                        | \$ 1,679       | 1579.0%  |
| Ending Fund Balance                            | \$ 100         | \$ 1,679                      | \$ 1,679       | 0.0%   |

**Function**

This fund was created to account for the financial operations of the expenditures of funds from a state grant to help with economic development in the City.

**Comments**

All expenditures are reimbursed by federal and state grants.



**CITY OF BOGALUSA**  
**SPECIAL REVENUE FUNDS**  
**BUDGET FOR YEAR ENDING DECEMBER 31, 2025**  
**AIRPORT EXPANSION GRANT**

|  | 2024<br>Budget | UNAUDITED<br>2024<br>Year-End | 2025<br>Budget | 2025 Budget<br>% Change<br>from 2024<br>Year-End |
|--|----------------|-------------------------------|----------------|--|
| <b>AIRPORT</b>                                 |                |                               |                |  |
| <b>State Source</b>                            |                |                               |                |  |
| Airport Receipts - State                       | \$ -           | \$ -                          | \$ 76,949      | 100.0%   |
| Total State Sources                            | \$ -           | \$ -                          | \$ 76,949      |  |
| <b>Federal Source</b>                          |                |                               |                |  |
| Airport Receipts - Federal                     | \$ -           | \$ 13,430                     | \$ 571,453     | 4155.0%  |
| Total Federal Sources                          | \$ -           | \$ 13,430                     | \$ 571,453     | 4155.0%  |
| Total Revenues All Sources                     | \$ -           | \$ 13,430                     | \$ 648,402     | 4728.0%  |
| <b>EXPENDITURES</b>                            |                |                               |                |  |
| <b>Airport</b>                                 |                |                               |                |  |
| Airport Expansion - Engineering                | \$ -           | \$ 69,761                     | \$ 8,300       | -88.1%   |
| Airport Construction                           | -              | 309,024                       | 640,102        | 107.1%   |
| Other Costs                                    | -              | 3,800                         | -              | -100.0%  |
| Total Expenditures                             | \$ -           | \$ 382,585                    | \$ 648,402     | 69.5%  |
| Excess/(Deficiency) Revenues Over Expenditures | \$ -           | \$ (369,155)                  | \$ -           | -100.0%  |
| <b>OTHER FINANCING SOURCES/(USES)</b>          |                |                               |                |  |
| Transfers In                                   | \$ -           | \$ -                          | \$ -           | 0.0%   |
| Transfers Out                                  | -              | -                             | -              | 0.0%   |
| Total Other Financing Sources/(Uses)           | \$ -           | \$ -                          | \$ -           | 0.0%   |
| <b>FUND BALANCE</b>                            |                |                               |                |  |
| Net Change in Fund Balance                     | \$ -           | \$ (369,155)                  | \$ -           | -100.0%  |
| Beginning Fund Balance                         | \$ -           | \$ 75,641                     | \$ (293,514)   | -488.0%  |
| Ending Fund Balance                            | \$ -           | \$ (293,514)                  | \$ (293,514)   | 0.0%   |

**Function**

This fund was created to account for the financial operations of the expenditure of funds from federal and state grants for the airport.

**Comments**

All expenditures are reimbursed by federal and state grants.





**CITY OF BOGALUSA**  
**SPECIAL REVENUE FUNDS**  
**BUDGET FOR YEAR ENDING DECEMBER 31, 2025**  
**BROWNFIELDS ASSESSMENT GRANT**

|  | 2024<br>Budget | UNAUDITED<br>2024<br>Year-End | 2025<br>Budget | 2025 Budget<br>% Change<br>from 2024<br>Year-End |
|--|----------------|-------------------------------|----------------|--|
| <b>REVENUES BY SOURCE</b>                      |                |                               |                |  |
| <b>Federal Source</b>                          |                |                               |                |  |
| Brownfields Grant Receipts                     | \$ -           | \$ -                          | \$ -           | 0.0%   |
| Total Revenues                                 | \$ -           | \$ -                          | \$ -           | 0.0%   |
| <b>EXPENDITURES</b>                            |                |                               |                |  |
| Economic Development                           |                |                               |                |  |
| Engineering                                    | \$ -           | \$ -                          | \$ -           | 0.0%   |
| Travel   | -              | -                             | -              | 0.0%   |
| Total Expenditures                             | \$ -           | \$ -                          | \$ -           | 0.0%   |
| Excess/(Deficiency) Revenues Over Expenditures | \$ -           | \$ -                          | \$ -           | 0.0%   |
| <b>OTHER FINANCING SOURCES/(USES)</b>          |                |                               |                |  |
| Transfers In                                   | \$ -           | \$ -                          | \$ -           | 0.0%   |
| Transfers Out                                  | -              | -                             | -              | 0.0%   |
| Total Other Financing Sources/(Uses)           | \$ -           | \$ -                          | \$ -           | 0.0%   |
| <b>FUND BALANCE</b>                            |                |                               |                |  |
| Net Change in Fund Balance                     | \$ -           | \$ -                          | \$ -           | 0.0%   |
| Beginning Fund Balance                         | \$ 5           | \$ 5                          | \$ 5           | 0.0%   |
| Ending Fund Balance                            | \$ 5           | \$ 5                          | \$ 5           | 0.0%   |

**Function**

This fund was created to account for the financial operations of the expenditure of funds from the federal government for the Brownfields Assessment Grant.

**Comments**

All expenditures are reimbursed by federal and state grants.



**CITY OF BOGALUSA**  
**SPECIAL REVENUE FUNDS**  
**BUDGET FOR YEAR ENDING DECEMBER 31, 2025**  
**AMERICAN RESCUE PLAN**

|  | 2024<br>Budget | UNAUDITED<br>2024<br>Year-End | 2025<br>Budget | 2025 Budget<br>% Change<br>from 2024<br>Year-End |
|--|----------------|-------------------------------|----------------|--|
| <b>REVENUES BY SOURCE</b>                        |                |                               |                |  |
| <b>Local Source</b>                              |                |                               |                |  |
| Interest Earned                                  | \$ 250         | \$ 426                        | \$ 447         | 4.9%   |
| Total Local Sources                              | \$ 250         | \$ 426                        | \$ 447         | 4.9%   |
| <b>Federal Source</b>                            |                |                               |                |  |
| American Rescue Plan Receipts                    | \$ -           | \$ -                          | \$ 911,553     | 100.0%   |
| Total Federal Sources                            | \$ -           | \$ -                          | \$ 911,553     | 100.0%   |
| Total Revenues All Sources                       | \$ 250         | \$ 426                        | \$ 912,000     | 213984.5%  |
| <b>EXPENDITURES</b>                              |                |                               |                |  |
| <b>Public Works</b>                              |                |                               |                |  |
| Water/Sewer Improvements                         | \$ -           | \$ 42,249                     | \$ -           | -100.0%  |
| Total Expenditures                               | \$ -           | \$ 42,249                     | \$ -           | -100.0%  |
| Excess/(Deficiency) Revenues Over Expenditures   | \$ 250         | \$ (41,823)                   | \$ 912,000     | -2280.6%   |
| <b>OTHER FINANCING SOURCES/(USES)</b>            |                |                               |                |  |
| Transfers In                                     | \$ -           | \$ -                          | \$ -           | 0.0%   |
| Transfers Out                                    |                |                               |                |  |
| General Fund                                     | -              | (169,000)                     | (200,000)      | 18.3%  |
| Enterprise Fund - Utility System                 | -              | -                             | (700,000)      | 100.0%   |
| Enterprise Fund - Utility System - Water & Sewer | -              | -                             | (12,000)       | 100.0%   |
| Total Other Financing Sources/(Uses)             | \$ -           | \$ (169,000)                  | \$ (912,000)   | 439.6%   |
| <b>FUND BALANCE</b>                              |                |                               |                |  |
| Net Change in Fund Balance                       | \$ 250         | \$ (210,823)                  | \$ -           | -100.0%  |
| Beginning Fund Balance                           | \$ -           | \$ (174,777)                  | \$ (385,600)   | 120.6%   |
| Ending Fund Balance                              | \$ 250         | \$ (385,600)                  | \$ (385,600)   | 0.0%   |

**Function**

This fund was created to account for the financial operations of the expenditure of funds from the American Rescue Plan.

**Comments**

These funds will be used for water/sewer improvements.



**CITY OF BOGALUSA  
ENTERPRISE FUND  
BUDGET FOR YEAR ENDING DECEMBER 31, 2025  
UTILITIES SYSTEM**

|                                   | 2024<br>Budget | UNAUDITED<br>2024<br>Year-End | 2025<br>Budget | 2025 Budget<br>% Change<br>from 2024<br>Year-End |
|-----------------------------------|----------------|-------------------------------|----------------|--|
| <b>OPERATING REVENUES</b>         |                |                               |                |  |
| Water, Sewer & Garbage Fees       | \$ 5,356,415   | \$ 4,787,857                  | \$ 5,176,856   | 8.1%   |
| Water Miscellaneous               | 225,000        | -                             | -              | 0.0%   |
| Total Operating Revenues          | \$ 5,581,415   | \$ 4,787,857                  | \$ 5,176,856   | 8.1%   |
| <b>OPERATING EXPENSES</b>         |                |                               |                |  |
| Salaries & Wages                  | \$ 726,688     | \$ 535,683                    | \$ 673,262     | 25.7%  |
| Contract Labor                    | 50,000         | 26,656                        | 35,688         | 33.9%  |
| Overtime                          | 125,000        | 141,519                       | 70,460         | -50.2%   |
| Employee Group Insurance          | 173,520        | 124,512                       | 122,850        | -1.3%  |
| City Employment Retirement System | 93,686         | 68,186                        | 59,356         | -12.9%   |
| Payroll Taxes                     | 21,035         | 11,128                        | 12,177         | 9.4%   |
| Supplies & Expenses               | 91,000         | 52,472                        | 44,428         | -15.3%   |
| Gas & Oil                         | 15,900         | 30,058                        | 44,498         | 48.0%  |
| Water Collection Expenses         | 100,000        | 110,477                       | 111,104        | 0.6%   |
| Service Charge                    | 26,000         | 24,719                        | 12,000         | -51.5%   |
| Contractual Services (Garbage)    | 1,158,000      | 1,094,148                     | 1,228,288      | 12.3%  |
| Tools & Small Equipment           | -              | 2,202                         | -              | -100.0%  |
| Clothing & Rainsuit Allowance     | -              | 419                           | -              | -100.0%  |
| Repairs & Maintenance             | 1,019,519      | 1,171,277                     | 1,521,512      | 29.9%  |
| Dumpster Rental                   | 8,150          | 15,556                        | 12,960         | -16.7%   |
| Bad Debt                          | 70,000         | -                             | 40,000         | 100.0%   |
| Depreciation                      | 1,010,000      | -                             | 995,000        | 100.0%   |
| Insurance & Other                 | 14,065         | 61,361                        | 173,835        | 183.3%   |
| Utilities                         | 325,000        | 324,058                       | 296,521        | -8.5%  |
| Total Operating Expenditures      | \$ 5,027,563   | \$ 3,794,431                  | \$ 5,453,939   | 43.7%  |
| Income from Operations            | \$ 553,852     | \$ 993,426                    | \$ (277,083)   | -127.9%  |
| <b>NON-OPERATING REVENUES</b>     |                |                               |                |  |
| Advalorem Taxes                   | \$ 286,254     | \$ 675                        | \$ 290,812     | 42983.3%   |
| Sales Taxes                       | 1,177,170      | 1,111,593                     | 1,220,496      | 9.8%   |
| Insurance Proceeds                | -              | 124,836                       | -              | -100.0%  |
| Interest Earned                   | 20,060         | 12,894                        | 8,985          | -30.3%   |
| Total Non-Operating Revenues      | \$ 1,483,484   | \$ 1,249,998                  | \$ 1,520,293   | 21.6%  |
| <b>NON-OPERATING EXPENSES</b>     |                |                               |                |  |
| Interest Expense                  | \$ -           | \$ 24,485                     | \$ 67,320      | 174.9%   |
| Safe Drinking Water Fee           | 33,000         | 83,022                        | 54,532         | -34.3%   |
| State Sales tax                   | 19,821         | 13,823                        | 21,821         | 57.9%  |
| Sales Tax Collection              | 20,610         | -                             | 17,696         | 100.0%   |





**CITY OF BOGALUSA**  
**ENTERPRISE FUND**  
**BUDGET FOR YEAR ENDING DECEMBER 31, 2025**  
**UTILITIES SYSTEM**

|   | 2024<br>Budget | UNAUDITED<br>2024<br>Year-End | 2025<br>Budget | 2025 Budget<br>% Change<br>from 2024<br>Year-End |
|---|----------------|-------------------------------|----------------|--|
| Paying Agent Fees                           | -              | 4,150                         | 11,410         | 174.9%   |
| Total Non-Operating Expenses                | \$ 73,431      | \$ 125,480                    | \$ 172,779     | 37.7%  |
| Net Income Before Transfers                 | \$ 1,963,905   | \$ 2,117,944                  | \$ 1,070,431   | -49.5%   |
| <b>OTHER FINANCING SOURCES/(USES)</b>       |                |                               |                |  |
| Transfers In                                |                |                               |                |  |
| Special Revenue - Capital Improvement       | \$ -           | \$ 101,152                    | \$ -           | -100.0%  |
| Special Revenue Fund - ARPA                 | -              | -                             | 700,000        | 100.0%   |
| Special Revenue Fund - ARPA - Water & Sewer | -              | -                             | 12,000         | 100.0%   |
| Transfers Out                               |                |                               |                |  |
| Water Revenue Debt Service                  | (267,970)      | -                             | -              |  |
| General Fund                                | (1,604,123)    | (695,000)                     | (1,500,000)    | 115.8%   |
| General Fund - Water & Sewer                | -              | (186,906)                     | -              | -100.0%  |
| General Fund - Sinking Fund #2              | -              | (62,236)                      | -              | -100.0%  |
| Total Other Financing Sources/(Uses)        | \$ (1,872,093) | \$ (842,990)                  | \$ (788,000)   | -6.5%  |
| <b>NET POSITION</b>                         |                |                               |                |  |
| Change in Net Position                      | \$ 91,812      | \$ 1,274,954                  | \$ 282,431     | -77.8%   |
| Beginning Fund Balance                      | \$ -           | \$ 18,124,544                 | \$ 19,399,498  | 7.0%   |
| Ending Fund Balance                         | \$ 91,812      | \$ 19,399,498                 | \$ 19,681,929  | 1.5%   |
|   |                |                               |                |  |



**CITY OF BOGALUSA**  
**SCHEDULE OF DEBT AUTHORIZED AND UNISSUED FOR FISCAL YEAR 2025**

| REVENUE ANTICIPATION NOTES  |                 |               |                |               |                         | CERTIFICATION  |  |
|---|-----------------|---------------|----------------|---------------|-------------------------|--|--|
| Issue Date  | Debt Authorized | Debt Unissued | 2025 Principal | 2025 Interest | 2025 Total Debt Service | The balance in Sinking Fund No. 2 as of June 30, 2025 is \$189,917.59, and the balance in certificates of deposits as of June 30, 2025 is \$0.00. In accordance with Section 5-03, Part II, Item 4 of the City Charter, a statement of indebtedness of the City showing debt redemption and interest requirements, debt authorized and unissued, and conditions of the sinking funds is listed at left. This is a true and accurate statement as budgeted for the year 2025. |  |
| Capital Improvement<br>Ferrera Fire Truck (Pumper)  | 4/5/2022        | 478,926       | -              | 9,300         | 104,994                 |  |  |
| Total General Obligation Bonds  |                 | \$ 478,926    | \$ -           | \$ 9,300      | \$ 104,994              |  |  |
| <b>UTILITIES SYSTEM BONDS:</b>  |                 |               |                |               |                         |  |  |
| Sinking Fund No. 2<br>2009 Series:<br>Water System Improvement <sup>1</sup>   | 12/22/2009      | \$ 5,000,000  | \$ -           | \$ 49,713     | \$ 273,713              |  |  |
| Total Utilities System Bonds  |                 | \$ 5,000,000  | \$ -           | \$ 49,713     | \$ 273,713              |  |  |
| Total Debt Authorized & Unissued  |                 | \$ 5,478,926  | \$ -           | \$ 59,013     | \$ 378,707              |  |  |
| <sup>1</sup> \$1,000,000 of this debt is forgiven from the stimulus funds provided by the Federal Government through DHH.         |                 |               |                |               |                         |  |  |
| <br>Robert A. Neilson, Fiscal Administrator      |                 |               |                |               |                         |  |  |
| <br>Reginald D. Weary, Director of Administration |                 |               |                |               |                         |  |  |



## DELINQUENT PROPERTY TAXES

Section 5-03, Part II, Item 3 of the City Charter requires that the budget include a statement of delinquent taxes for the most current and preceding years, along with the estimated percent collectible. In accordance with this, the schedules below detail the taxes that were not paid or sold at tax sale. Therefore, these properties are adjudicated to the City of Bogalusa. The property owners have three years in which to redeem the property. Sometimes the cases are contested in court within five years.

### Delinquent 2016 Taxes

|                             |                |
|-----------------------------|----------------|
| WILLIAMS, REID M.           | \$39.47        |
| Total Delinquent 2016 Taxes | <u>\$39.47</u> |

### Delinquent 2019 Taxes

|                             |                   |
|-----------------------------|-------------------|
| BATES, TOMMY E. ET AL       | \$67.60           |
| BEAL, JOSIE ET AL           | \$91.49           |
| HALL, ROBERT C.             | \$81.13           |
| KESSLER, CLAUDIS            | \$135.21          |
| MANNING, SHIRLEY COLSTON    | \$45.97           |
| MARTIN, MELVINA             | \$253.74          |
| MCCULLEN, JEAMIE            | \$11.27           |
| PETERS, LASHONDA            | \$67.60           |
| ROBINSON, DAPHINE ET VIR    | \$133.41          |
| ROBINSON, RODERICK          | \$49.13           |
| SARRAN, IRENE TROSCLAIR     | \$20.28           |
| SEBASTAIN PROPERTIESLLC     | \$225.35          |
| VICTOR, COUNTA WILSON       | \$102.76          |
| WILLARD, CHRISTOPHER        | \$86.53           |
| Total Delinquent 2019 Taxes | <u>\$1,371.47</u> |

### Delinquent 2020 Taxes

|  |                  |
|--|------------------|
| BYRD, JENNIFER GAIL WHITE                  | \$111.31         |
| DYSON, VERGIE LEE ET UX                    | \$2.14           |
| DYSON, VERGIE LEE ET UX                    | \$2.14           |
| FORTENBERRY, JEWELL CIDETTE QUAVE ET ALS   | \$10.27          |
| LADNER, MAE (MRS.) ESTATE                  | \$8.56           |
| POWELL, TERUKO HOSOYA                      | \$19.26          |
| UNITED STATES OF AMERICA, RURAL DEVP. USDA | \$194.36         |
| Total Delinquent 2020 Taxes                | <u>\$ 348.04</u> |



## DELINQUENT PROPERTY TAXES

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### Delinquent 2021 Taxes

|                             |                 |
|-----------------------------|-----------------|
| ABIGAIL LAND HOLDINGS 4 LLC | \$207.32        |
| ANDERSON, PRESIOUS          | \$8.46          |
| AUGUSTINE, DANNY RAY, II    | \$97.31         |
| DRECKSEL, JAZEY             | \$200.13        |
| LODIONG, ANTHONY            | \$8.46          |
| MAJOR, TINA B.              | \$2.12          |
| NORRIS, TAMMY REID          | \$87.58         |
| PINEHURST PROPERTIES, INC.  | \$13.96         |
| REKERS, DOUGLAS PAUL, SR.   | \$105.78        |
| TANDEM CAPITAL LLC          | \$143.01        |
| WHITFIELD, HOPE BRIDGETTE   | \$84.62         |
| Total Delinquent 2021 Taxes | <u>\$958.75</u> |

### Delinquent 2022 Taxes

|                                     |          |
|-------------------------------------|----------|
| ALFORD, DALLAS MARSHALL             | \$232.54 |
| BRUNS, CLARENCE JR.                 | \$3.38   |
| DYKES, NEWTON ELVARD                | \$46.51  |
| FIELDS, JOHNNIE MAE HARRISON ESTATE | \$48.62  |
| GARCIA, MANUEL ET UX                | \$102.32 |
| JACKSON, LEROY JR                   | \$21.14  |
| KATHMAN, CASSIDY ET ALS             | \$11.42  |
| LANGE, JENNIFER M.                  | \$130.65 |
| MITCHELL, RONALD WAYNE              | \$32.13  |
| PENTON, DORIS DEAN                  | \$48.20  |
| PLOUGHAM, DOCK P.                   | \$6.76   |
| RAWLES, SHENA                       | \$7.19   |
| SCOTT, HENRY PETER ET ALS           | \$30.86  |
| SMITH, MARY HELEN                   | \$6.34   |
| SPIKES, KATHERINE A. ET AL          | \$10.15  |
| SRIO ACQUISITIONS GROUP LLC         | \$2.54   |
| TANDEM CAPITAL, LLC                 | \$4.23   |
| TANDEM CAPITAL, LLC                 | \$64.69  |
| TANDEM CAPITAL, LLC                 | \$71.88  |
| TANDEM CAPITAL, LLC                 | \$126.84 |
| TANDEM CAPITAL, LLC                 | \$93.02  |
| TANDEM CAPITAL, LLC                 | \$218.59 |
| TANDEM CAPITAL, LLC                 | \$126.42 |
| TANDEM CAPITAL, LLC                 | \$9.30   |



## DELINQUENT PROPERTY TAXES

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|                         |                        |
|-------------------------|------------------------|
| TANDEM CAPITAL, LLC     | \$54.96                |
| THOMAS, GEORGE C. ET UX | \$9.72                 |
| WILLIAMS, REID M.       | \$34.67                |
| Total Delinquent 2022   | <hr/> \$1,555.07 <hr/> |

### Delinquent 2023 Taxes

|                                |                        |
|--------------------------------|------------------------|
| ARAGON DEVELOPMENT INC         | \$224.08               |
| BANKSTON, ELAINE SMITH, ET ALS | \$6.76                 |
| BEALL JESSE ET UX              | \$33.82                |
| BROWN, GERLEAN BRYANT          | \$2.11                 |
| BROWN, TIGER FLOWER            | \$101.47               |
| BUTLER, LIONEL R. ET UX        | \$112.04               |
| CASTILOW, LEROY L.             | \$6.34                 |
| CRAIN, IRMA                    | \$198.29               |
| CRAIN, IRMA                    | \$93.02                |
| CRAIN, PEARLINE B. ET ALS      | \$205.06               |
| D&K REHAB LLC                  | \$67.65                |
| GUNNELL, KENNETH GARY          | \$4.23                 |
| HODGES, SONDRA STOGNER ET AL   | \$71.88                |
| JOHNSON, CHALMERS ESTATE &     | \$25.37                |
| MCGOWAN, PAMMIE                | \$87.10                |
| MEILLUER, DEAN                 | \$35.94                |
| MIZELL, SONNY ET UX            | \$12.68                |
| MULBERRY RIDGE, L.L.C.         | \$41.86                |
| OLINN, JANINE                  | \$219.86               |
| PAGE, HELEN LUNDIE             | \$13.53                |
| PARKER, DEBORAH DIANE D.       | \$33.82                |
| RAY, JAMES O. ET ALS           | \$41.86                |
| RAY, RICHARD AUBREY ET ALS     | \$25.79                |
| ROEWLL, MILDRED ANNETTE MILEY  | \$23.68                |
| VINCE, REBECCA                 | \$118.38               |
| WEARY, CALVIN DEQUINN          | \$5.07                 |
| WEARY, ESSIE                   | \$101.05               |
| WHITE, NEPHUS AND VELMA        | \$2.54                 |
| WISE, DONNELL J.               | \$179.69               |
| YOUNG, JOHNIE L.               | \$48.62                |
| Total Delinquent 2023 Taxes    | <hr/> \$2,143.59 <hr/> |





## 5 YEAR CAPITAL IMPROVEMENT PROGRAM 2025 – 2030

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### Summary of Programs

Contained herein is a summary of major capital and infrastructure improvements, programs, and projects that are continuing into or beginning in 2019. Progressing with these activities is a priority with the Mayor, and as we proceed in achieving our goals, the administration envisions a City bursting with pride in its accomplishments.

### Water and Sewer Improvements

Our engineers are advising us that the system has degraded to the point that repairs and maintenance expenses are rising to the point that we anticipate deficits in the Utility System Fund due to high maintenance costs. These deficits are the result of depreciation expense which is projected to be \$1,010,000 in 2024. This expense is a non-cash outlay, which ultimately reduces assets in the system.

In 2024, the council voted to allocate the remaining ARPA funds (\$712,000) to sewer repair. City has applied for several grants and loans to address sewer improvements.

### Street Improvement Program

In October 2007, general obligation bonds were issued in the amount of \$1,750,000 for street overlay. The project began in November 2007 and was completed in 2009. The debt was serviced with a 2.75 mill advalorem tax levy. That tax has since expired and been rededicated to city employee retirement system.

Studies have been conducted on the City's streets and infrastructure. We are advised that the sewer infrastructure is in more critical need of repair and/or replacement. Much of the street problems are a result of poor sewer infrastructure since most of it runs parallel to the streets. Although we feel quality streets are a high priority, it is felt that overlaying streets may not be a wise decision at this time. We will, however, explore alternative funding sources for dealing with the issue.

It is estimated that millions of dollars are needed to address both the sewer and the streets. The City has a Street Improvement and Maintenance Sales Tax Fund. However, the amount collected through this fund is not enough to cover the huge costs associated with this.

The following is the recommended 5 Year Capital Improvement Budget for street improvements and maintenance:

#### FUNDING SOURCE:

#### Special Revenue Fund – Street Sales Tax

|      |           |
|------|-----------|
| 2025 | \$762,810 |
| 2026 | \$785,694 |
| 2027 | \$809,265 |
| 2028 | \$833,543 |
| 2029 | \$858,549 |
| 2030 | \$884,305 |



## **5 YEAR CAPITAL IMPROVEMENT PROGRAM 2025 – 2030**

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### **Municipal Building Renovation Plan**

In 2009, a 2.00 mill advalorem tax was approved by referendum. This is dedicated to the maintenance and improvements of City Buildings. The current millage rate is 2.01.

The following is the recommended 5 Year Capital Improvement Budget for municipal buildings:

| FUNDING SOURCE:  |           |
|--|-----------|
| <u>Special Revenue Fund – Municipal Building Advalorem Tax</u> |           |
| 2025   | \$215,694 |
| 2026   | \$222,165 |
| 2027   | \$228,830 |
| 2028   | \$235,694 |
| 2029   | \$242,765 |
| 2030   | \$250,048 |

### **Demolition of Condemned Housing**

Because blighted housing is an eyesore to the community and an invitation to drug activities, the City has worked on expanding its efforts in demolishing condemned houses. Since 2000, over 700 eligible housing units have been condemned by City Council action and destroyed and cleaned by the City Public Work Crews. The project also served as a training tool for firemen. Some of the demolitions were targeted for a "burn down" to facilitate fire training.

Unfortunately, in 2009, the program was halted due to a lack of funding. In 2011, the program was reinstated. A short time thereafter it was shut down by the Department of Environmental Quality (DEQ) because of new rules for demolition. In 2018, it was determined that the City could meet the DEQ rules by only demolishing houses that did not contain asbestos, and the work was restarted. The City plans to demolish several houses a year. We will use our own public works employees to accomplish the task where feasible to save on the cost of outside contractors. An amount of \$35,000 is budgeted in 2025, we will increase this amount to \$50,000 over next 5 years.

### **Adjudicated Property Sales Plan**

During fiscal year 2011, the administration began working on a plan to advertise and sell properties that have been adjudicated for nonpayment of taxes to the City of Bogalusa. After a period of time, these properties become eligible for sale to the general public.

Since we do not receive taxes on these properties, they are considered to be out of the economic stream. We strongly believe that the packaging and offering of these properties for sale to the general public will essentially put them back into the economic stream. The positive benefits of this program should far outweigh the negative.

### **City Beautification Program**

The City of Bogalusa has won the state's "Cleanest City" five times. The impact of an award such as this is immeasurable when you consider the end result of many people, organizations, and clubs working together toward one goal – pride in our City.



## 5 YEAR CAPITAL IMPROVEMENT PROGRAM 2025 – 2030

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The resurgence of this program is a must to sustain our vision to instill pride back into this community. Combined with the "Demolition of Condemned Housing" and "Adjudicated Property Sales" plans, we are very optimistic that "pride in our city" is a very obtainable goal. For this program to be truly successful, we must unify and consolidate the collaboration among the City of Bogalusa's government, residents, schools, churches, and civic organizations.

### FUNDING SOURCE:

#### General Fund

|      |          |
|------|----------|
| 2025 | \$15,000 |
| 2026 | \$35,000 |
| 2027 | \$35,000 |
| 2028 | \$35,000 |
| 2029 | \$35,000 |
| 2030 | \$35,000 |

### Culture & Recreation Program

Bogalusa is rich in historical culture, and our citizens take great pride in the community because of it. Recreational activities are abundantly available to all interested as a participant or an observer.

We are fortunate to have several locally accessible areas that attract cultural and recreational enthusiasts. There are 22 parks located throughout the City, including a sports complex at the end of Avenue B, a newly renovated ballpark at the airport, as well as the newly renovated Goodyear Park for walkers.

The major attraction in Bogalusa is Cassidy Park, which is centrally located for access to the public.

The "Cassidy Park Master Plan" has been created with the assistance of an architect in the field of developing parks and other public areas. The plan encompasses a modernization of the park to include a public performance pavilion that can be used for concerts and other public presentations, a family area that includes a water splash park for children, a beach area, a relocated new concession stand, and open access to the pond for those interested in fishing, as well as the new observation bridge.

The estimated cost to include everything in the plan is \$4,000,000. This can be accomplished in stages over time based on the availability of grant funding and surplus revenues. To date, the performance pavilion and the splash pad have been added to the park.