

CITY OF BOGALUSA

2025 ANNUAL OPERATING BUDGET

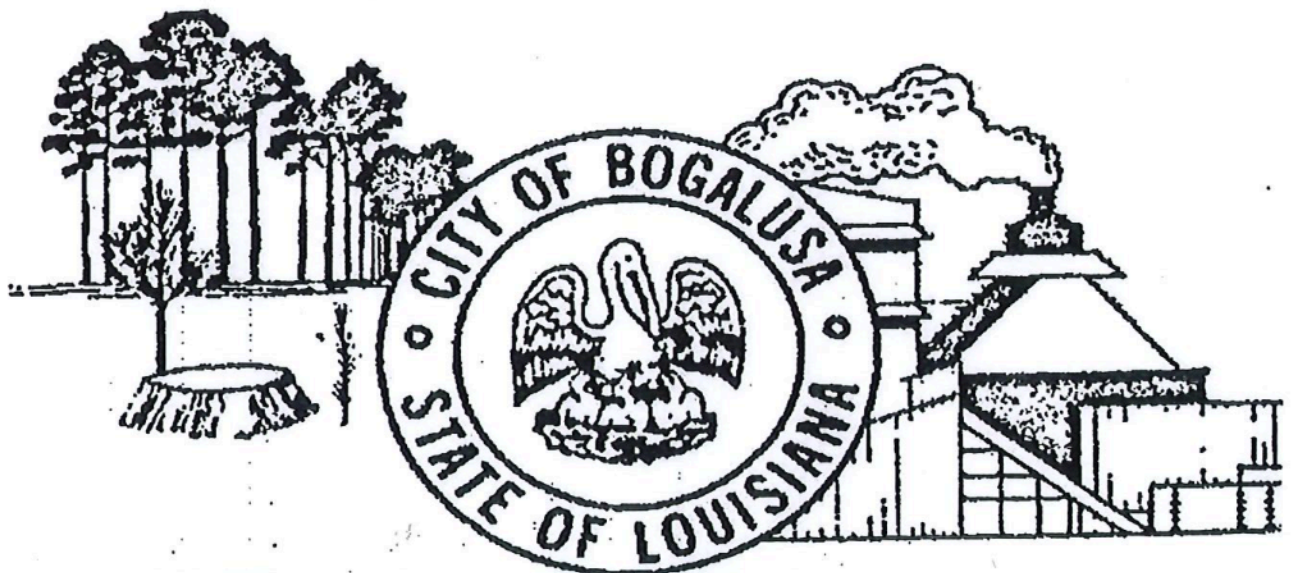
Robert A. Neilson, CPA, Fiscal Administrator

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

CITY COUNCIL

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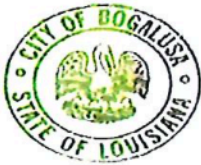


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FISCAL ADMINISTRATOR'S MESSAGE

August 19, 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 \$2,857,506. The budget also includes estimated transfers to the General Fund in the amount of \$3,308,601. This results in an increase to the fund balance of \$451,095.

Total revenue in the General Fund is expected to increase 4.5% for 2025 over the 2024 budgeted amount.

Total expenditures in the General Fund are expected to decrease 5.83% for 2025. Most expenditures are expected to remain consistent with prior years.

Employee salaries, contract overtime, overtime, pensions, employee insurance, and payroll taxes totaled approximately \$12.3 million in 2024. This represents 49.19% of all expenditures. In the General Fund, these expenditures totaled approximately \$8.9 million and represented 72.06% of total expenditures. For 2025, it is anticipated that these costs will be approximately \$11.5 million, 67.43% of all expenditures. In the General Fund, it is anticipated that these costs will be \$7.7 million and 67.43% 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, and Industrial Park Rent/Lease to help offset its excess of revenues over expenditures.



FISCAL ADMINISTRATOR'S MESSAGE

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,

Robert A. Neilson, Fiscal Administrator
City of Bogalusa



FOREWORD

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,
- A summary with detailed data relating to department or agency function,
- An all funds summary of revenues, expenditures, and fund balances for the current and upcoming year compared with each line item's percentage relationship to the total budget for the General Fund, Special Revenue Funds, and the Enterprise Utilities System Fund,
- An explanation of taxes collected as well as the rates associated therewith,
- A revenue analysis of all funds collected to financially operate the City,
- A summary and detail of revenues, expenditures, and fund balances compared with prior, current, and upcoming year for all departments in the General Fund,
- A detail of revenues, expenditures, and fund balances compared with prior, current, and upcoming year for the Special Revenue Funds and Enterprise Fund,
- A schedule of personnel allotments,
- 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

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



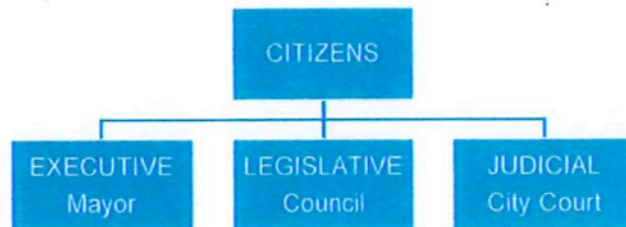
ORGANIZATIONAL AND FINANCIAL STRUCTURE

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.



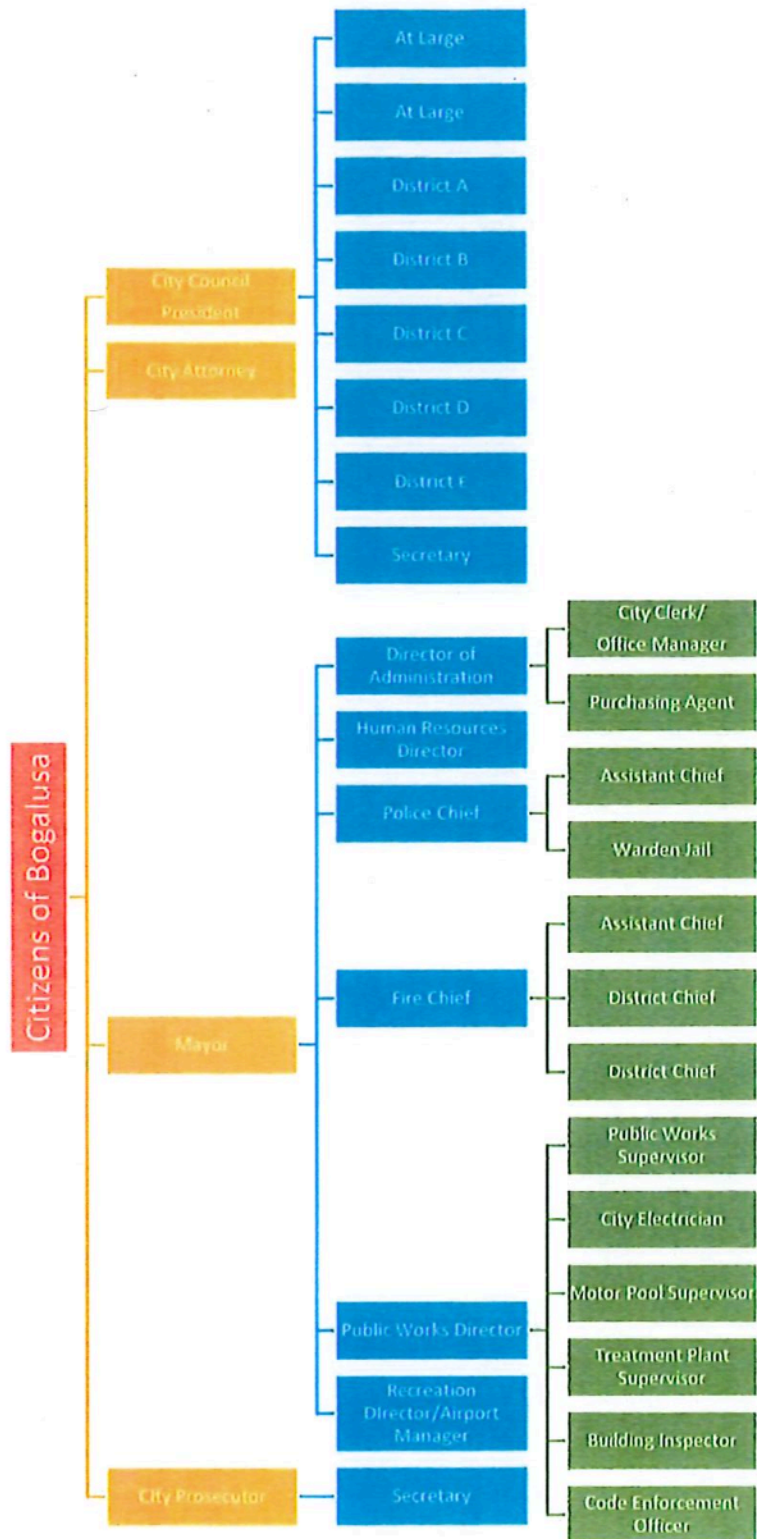
ORGANIZATIONAL AND FINANCIAL STRUCTURE

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

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

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

AD VALOREM 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
	<u>10%</u>
Amount Subject to Tax	\$4,000
Total City Millage	<u>0.04225</u>
Total Tax Due	<u>\$169.00</u>

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.

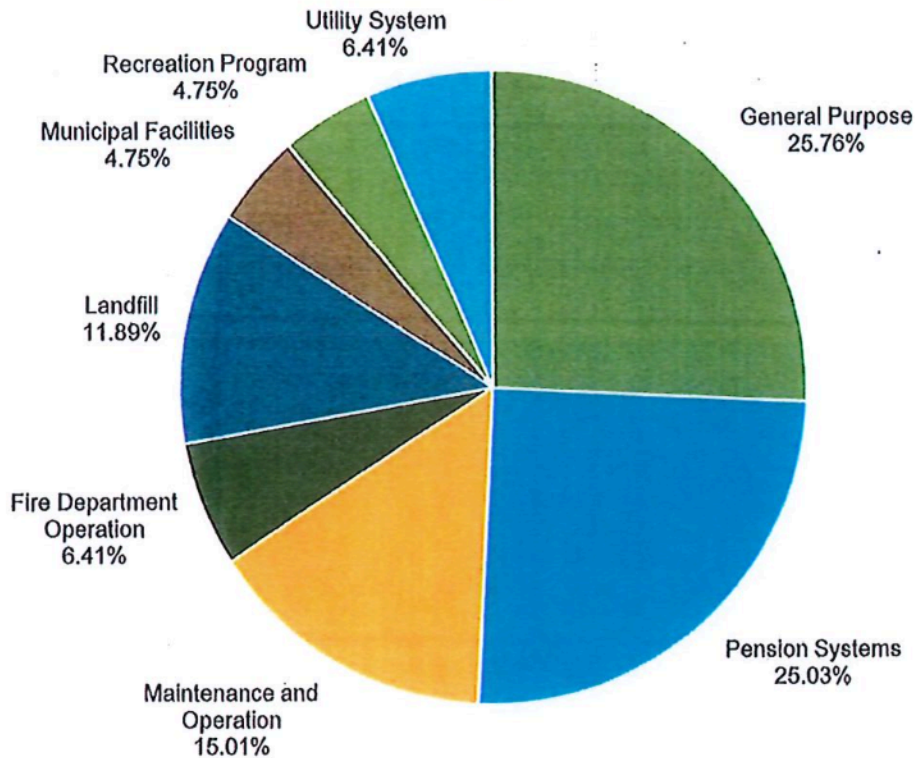
<u>PROPERTY TAX RATES</u>		
	<u>MILLS</u>	<u>YEARS AUTHORIZED</u>
<u>GENERAL FUND</u>		
General Purpose	10.89	Indefinite
General Pension System	7.83	2020 to 2029
Maintenance and Operation	2.73	2020 to 2029
Maintenance and Operation	3.62	2018 to 2027
Fire Department Operation	<u>2.71</u>	2018 to 2027
Total General Fund	27.78	
<u>SPECIAL REVENUE FUNDS</u>		
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	<u>2.01</u>	2020 to 2029
Total Special Revenue Funds	11.76	
<u>ENTERPRISE FUND (UTILITIES SYSTEM)</u>		
Sewer and Water Maintenance	<u>2.71</u>	2018 to 2027
TOTAL AD VALOREM MILLAGE	<u>42.25</u>	

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

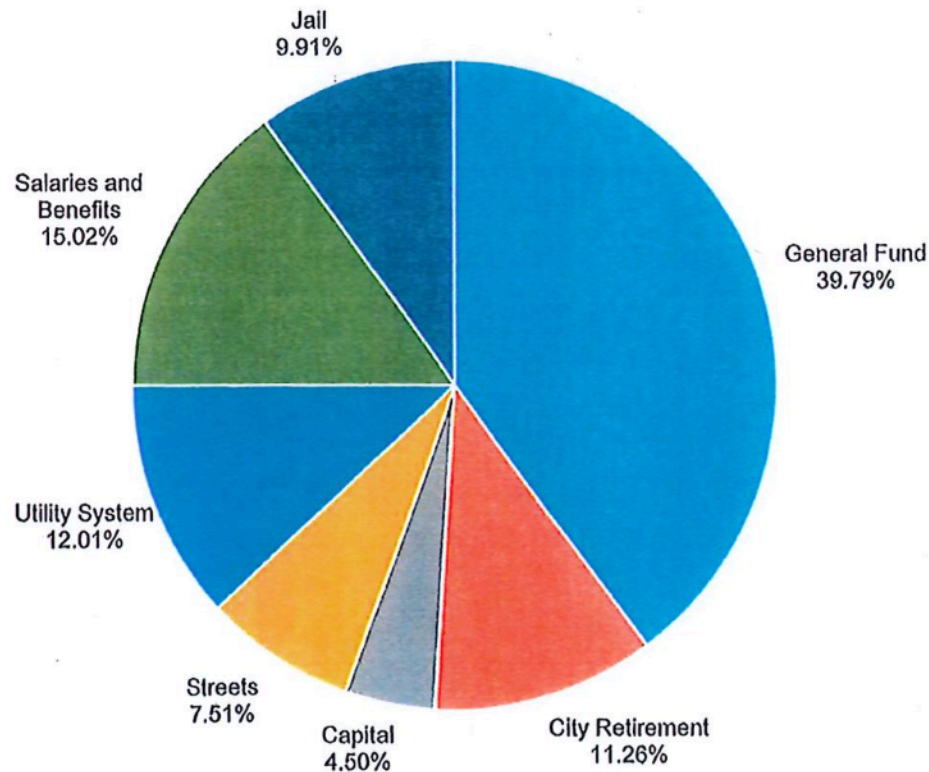


EXPLANATION OF TAXES COLLECTED

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	
ENTERPRISE FUND (UTILITIES SYSTEM)		
Water and Sewer Improvement	0.150	Indefinite
Wastewater Improvement	0.250	Indefinite
Total Enterprise Funds	0.400	
TOTAL SALES AND USE TAX	3.33	

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

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.



REVENUE ANALYSIS

TAXES

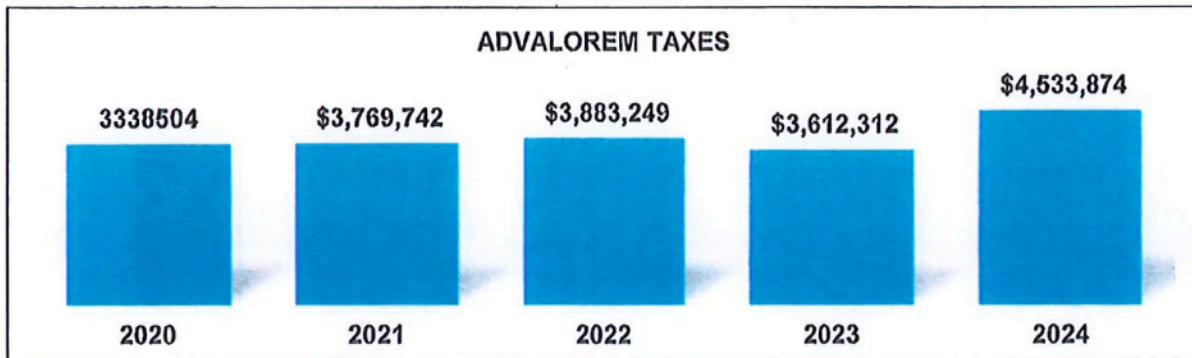
The Constitution of the State of Louisiana grants local government the authority to levy taxes to fund its operations. It must be levied through a majority vote of the public and in accordance with state law. The City of Bogalusa currently levies sales/use taxes and ad valorem taxes.

Ad valorem Taxes

The City currently levies a total of 42.25 mills on the total valuation of property located within the City limits. The homestead exemption does not apply to municipal ad valorem taxes. The Parish Assessor is responsible for the assessments on said property and preparing the tax rolls at a minimal cost to the City. The City collects its own ad valorem taxes. The millages vary for dedicated purposes in accordance with lawful elections held. See pages 11 for the dedicated purposes and effective periods.

In accordance with the state law, the value of property is reassessed every four years. At this time, the City can roll up or roll back millages depending on the outcome of the reassessment. The year 2024 was a revaluation and reassessment year, and the City Council approved a roll forward of the millages. The current value of property is \$107,310,650.

As depicted in the table below, the City had an increase of \$921,562 in ad valorem tax revenues in 2024 from in 2023.



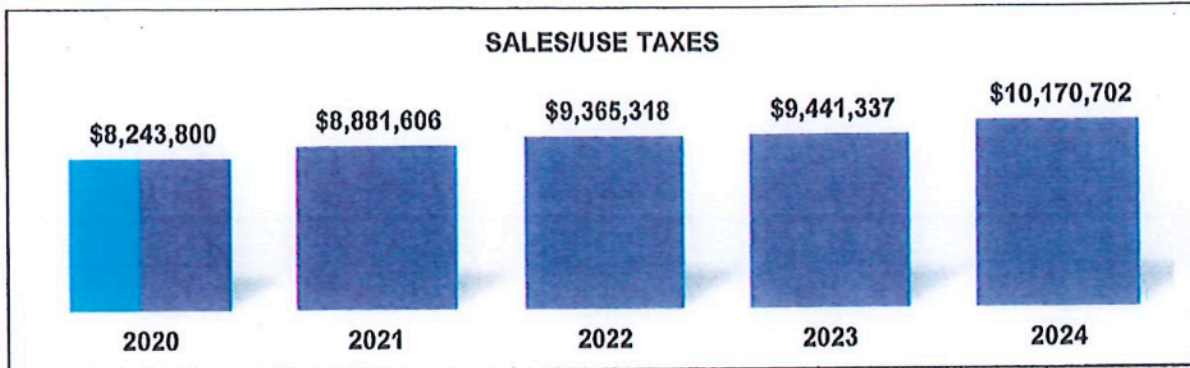
Sales and Use Taxes

The City presently levies a 3.33% sales and use tax on the sale at retail, the use, the lease or rental, the consumption, and the storage for use or consumption of tangible personal property and upon the sale of services in the City, levying and providing for the assessment, collection, payment, and dedication of the proceeds of such taxes and the purpose for which the proceeds may be expended, such taxes having been authorized at special elections held in the City. See pages 12 and 13 for the dedicated purposes and effective periods. The Washington Parish Sheriff's Office collects the taxes and submits payment to the City.



REVENUE ANALYSIS

As depicted in the table below, the City had an increase of \$729,365 in sales and use tax revenues in 2023 than in 2024. This is a 7.73% increase.



Licenses and Permits

Local governments are authorized to issue licenses in accordance with rates established by the state. The City presently requires an occupational license from all businesses operating within the city limits.

All of this revenue is collected in the General Fund.

Licenses and permits increased \$199,144 2023 to 2024.



Franchise Fees

Local governments may allow public utility companies to operate their business utilizing public rights-of-way. In effect, the franchise agreements are nonexclusive and usually define specific rights and terms, as well as a provision for fees. The fees are usually based on a percentage of utility fee collections from individual customers of the company.

The City currently grants franchise rights to the following companies and/or its assigns:

1. Entergy – currently remits 2% of gross receipts,
2. Centerpoint Natural Gas – currently remits 4% of gross receipts,
3. AT&T/Bellsouth – currently remits 5% on satellite TV receipts,

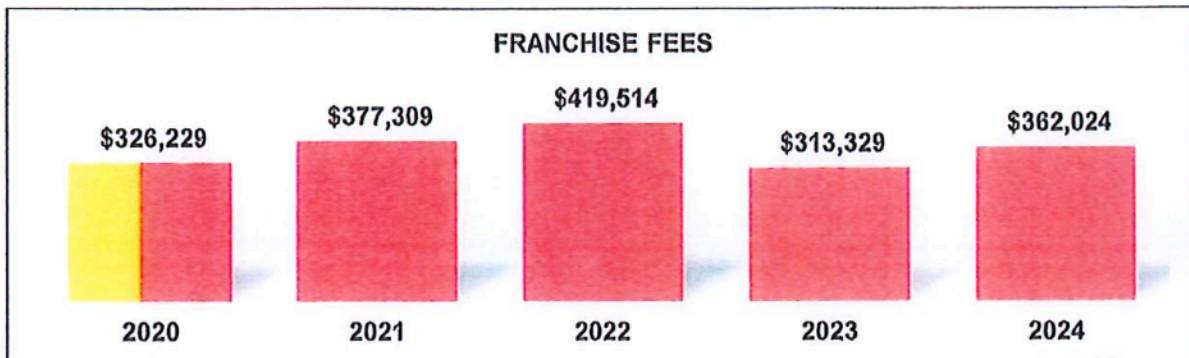


REVENUE ANALYSIS

4. Southern Light of LA, LLC – currently remits 5% of gross receipts,
5. Media 3 Video Franchise Fee – currently remits 4% of gross receipts,
6. Hunt Telecommunications, LLC – currently remits 5% of gross receipts.

All of this revenue is collected in the General Fund.

Franchise fees increased \$48,695 in 2024.



Intergovernmental

Intergovernmental revenues are those funds received from other governmental agencies. The City receives funding periodically in the form of grant awards, state supplemental pay for policemen and firemen, and federal and/or state reimbursements for expenditures during officially declared emergencies.

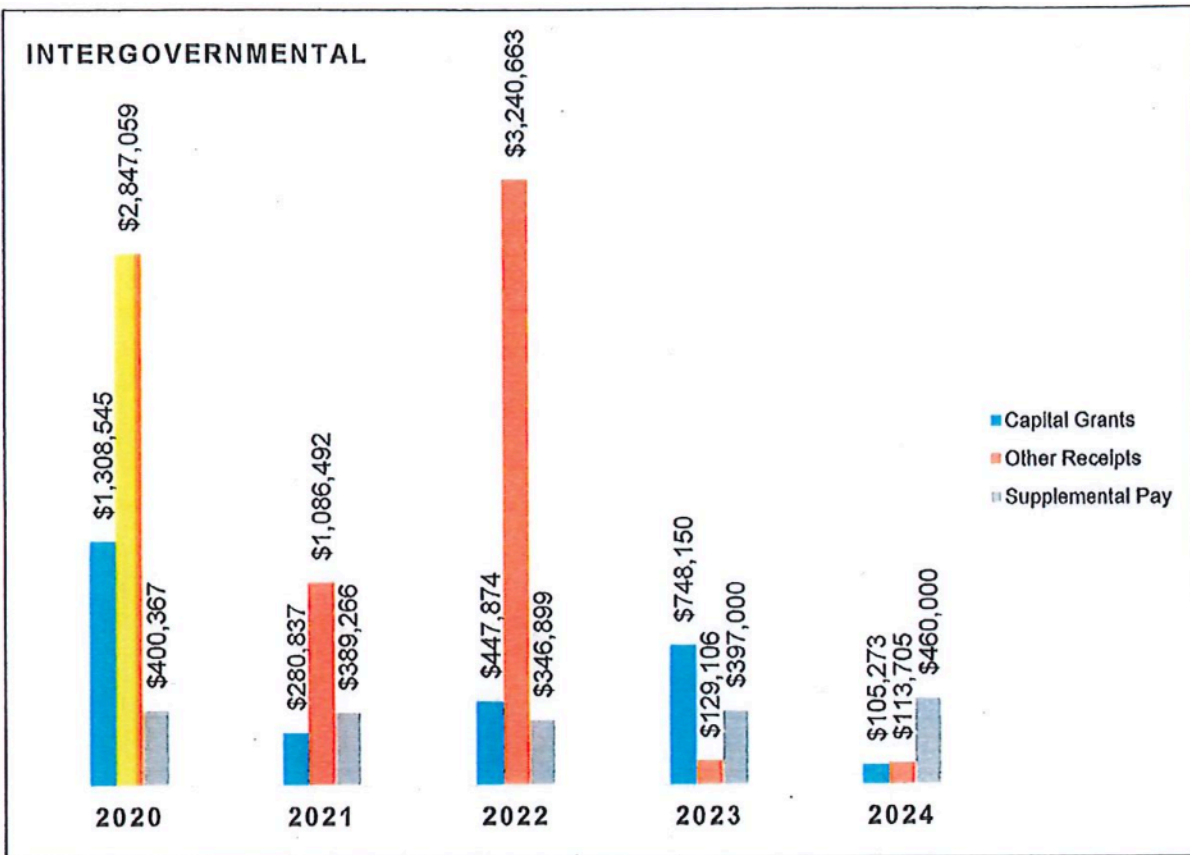
Supplemental pay is usually stable and only dips and rises based on the number of eligible employees.

Other grants include FEMA reimbursements when necessary, public safety grants, and other miscellaneous grants. Capital grants represent airport expansion, Cassidy Park improvements, water and sewer projects, and Industrial Park building projects.

The amount received per year will fluctuate based on what funding is received.



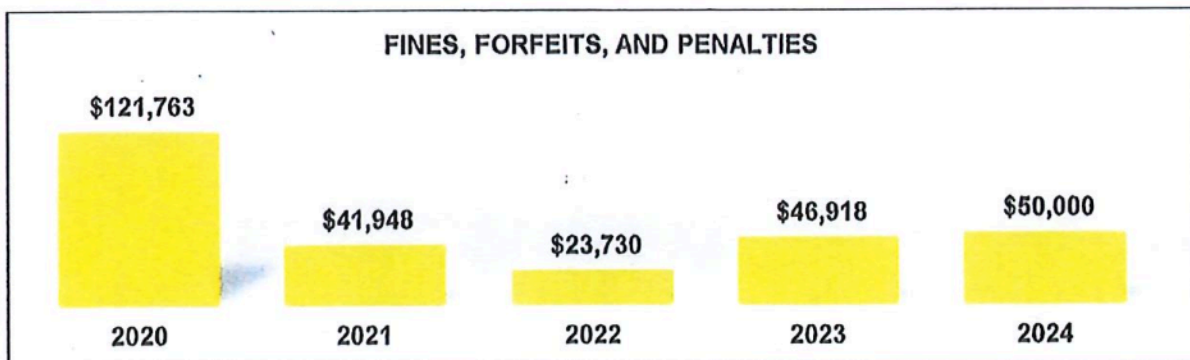
REVENUE ANALYSIS



Fines, Forfeits, and Penalties

The City of Bogalusa receives a portion of City Court fines, forfeits, and penalties in accordance with state law.

All of this revenue is collected in the General Fund.



Beer Tax



REVENUE ANALYSIS

The tax on beverages of low alcoholic content (beer) is an excise tax collected from the wholesale dealer who first handles and distributes such beverages within Louisiana. Before commencing business as a Louisiana wholesale alcoholic beverage dealer, a company must (1) file a surety bond or certificate of deposit with the Louisiana Department of Revenue, and (2) obtain a permit from the Office of Alcohol and Tobacco Control. The minimum amount of the surety bond or certificate of deposit is \$10,000. The maximum amount is at the discretion of the Secretary.

A dealer is required to file a report each month with the Department of Revenue disclosing all movements of beer for the month.

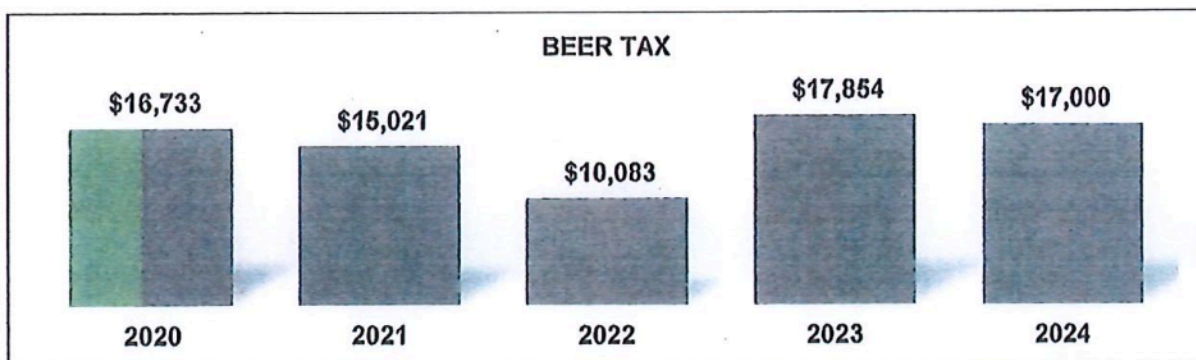
Louisiana Revised Statute 26:342 provides that the state beer tax is to be computed at the rate of \$12.50 for each barrel containing not more than 31 gallons. The tax is computed on a proportional rate for fractional parts of a barrel.

In addition to the state beer tax, Louisiana Revised Statute 26:493 provides that the state must collect a Parish and Municipal beer tax in the amount of \$1.50 per standard barrel of 31 gallons.

The wholesale dealer is allowed a 1.5% discount for State beer tax and 2% discount for P & M beer tax on the gross amount of tax due for accurately reporting and timely remitting all taxes due, and as an offset for taxes paid on unsaleable products.

The monthly return, Louisiana State and Parish and Municipality Beer Tax Return (Form R-5621) is furnished by the Louisiana Department of Revenue.

This revenue is collected in the General Fund.



Water, Sewer, and Garbage Fees

The City charges user fees for water, sewer, and garbage services. Effective July 1, 2009, the monthly fee for sewer was increased by Ordinance to 95% of the current water rate. These are deposited into the Enterprise Fund.

In February 2010, water meter installation began for every residential and commercial housing unit in the City. Billing under the new water system began in April 2011.

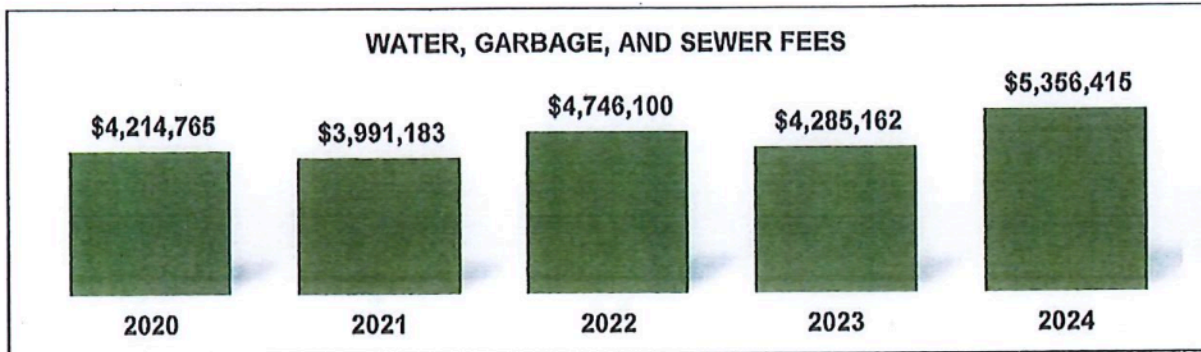


REVENUE ANALYSIS

The water and sewer fees are adjusted annually based on the January Consumer Price Index (CPI).

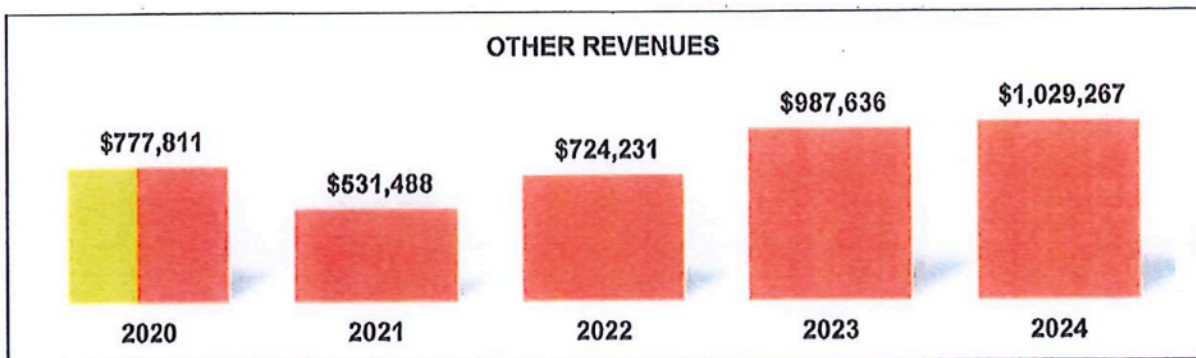
The City's current policy is to cut-off water services for accounts that are 60 days late.

It increased \$1,071,253 or 20.00% from 2023 to 2024.



Other Revenues

Other revenues include, but are not limited to, sale of equipment, sale of property, fire insurance fees, cemetery plot sales, airport income, interest earned, contributions, and other all other miscellaneous revenues. This also includes the amounts the City receives from various tenants in Industrial Park, as well as Northshore Charter School.





READING THE BUDGET

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 nine columns as follows:

1. Prior year amounts **UNAUDITED** (2024),
2. Current year original budget (2024),
3. Current year (2025) $\frac{1}{2}$ of last adopted budget,
4. Current year actual year-to-date as of 6/30/2025,
5. Current year estimated remaining,
6. Current year projected year-end (2025),
7. Percent change last adopted budget over projected actual year-end,
8. Upcoming year proposed budget (2025), and
9. Percent change projected actual prior year budget over proposed upcoming year budget.

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



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

		ELECTED	APPOINTED	FILLED	UNFILLED	TOTAL	BASE
		POSITIONS	POSITIONS	POSITIONS	PROPOSED	ALLOTMENT	SALARY
PERSONNEL							
Director				1		1	\$45,900
Secretary					0	0	\$0
Total Personnel			0		0	1	\$45,900
ADMINISTRATION-FINANCE							
Director				1		1	\$70,000
Assistant Director/Office Manager/Accountant				0		0	
City Clerk/Office Manager				1	0	1	\$52,000
Payroll Computer Operator				1		1	\$41,600
Accountant Payable Manager				1	0	1	\$34,320
Accountant					0	0	\$0
Assistant Bookkeeper					0	0	\$0
Occupational License/Utility Clerk				1		1	\$29,203
Utility Clerk				0	0	0	\$0
Water Technology/Administration Additional Duties				0	0	0	\$0
Total Administration-Finance			0	5	0	5	\$227,123
POLICE							
Chief						1	\$84,002
Assistant Chief			1	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							
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	ALLOTMENT	SALARY
Total Police		1	35	1	37	\$1,821,110
FIRE						
Chief		1			1	\$80,392
Assistant Chief			1		1	\$72,987
District Chief			3		3	\$204,717
Captain			9		9	\$446,767
Driver			8	0	8	\$362,130
Firefighter			6	2	8	\$303,816
Total Fire		1	27	2	30	\$1,470,809
PUBLIC WORKS CENTRAL ADMINISTRATION						
Director			1		1	\$74,880
Building Inspector				0	0	
Secretary			1		1	\$30,243
Code Enforcement Officer			1		1	\$42,640
Code Enforcement Inspector				0	0	\$0
Supervisor			1		1	\$46,799
Special Projects Manager				0	0	
Carpenter			2	0	2	\$81,173
Pest Control Operator			0	0	0	
Tree Cutter				0	0	
Pothole Filler				0	0	
Heavy Equipment Operator			11	0	11	\$365,913
Custodian			2		2	\$56,307
Manhole Builder				0	0	
Laborer			4	0	4	\$101,450
Total Public Works Central Administration		0	23	0	23	\$799,405
PUBLIC WORKS ELECTRICAL						



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

		ELECTED	APPOINTED	FILLED	UNFILLED	TOTAL	BASE
		POSITIONS	POSITIONS	POSITIONS	PROPOSED POSITIONS	ALLOTMENT	SALARY
Electrician				1		1	\$46,862
Total Public Works Electrical				1		1	\$46,862
PUBLIC WORKS MOTOR POOL							
Supervisor				1	0	1	\$57,216
Mechanic				0	0	0	\$0
Total Public Works Motor Pool				1	0	1	\$57,216
PURCHASING							
Purchasing Agent				1		1	\$44,500
Warehouse Manager					0	0	\$0
Total Purchasing			0		0	1	\$44,500
AIRPORT							
Airport Manager					0	0	\$0
Total Airport					0	0	\$0
TOTAL GENERAL FUND		10	3	107	3	118	\$5,012,550
SPECIAL REVENUE FUNDS							
JAIL							
Warden			0	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			0	11	1	12	\$435,491
YOUTH RECREATION							
Recreation Director/Airport Manager			0		0	0	



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

	ELECTED POSITIONS	APPOINTED POSITIONS	FILLED POSITIONS	UNFILLED PROPOSED POSITIONS	TOTAL ALLOTMENT	BASE SALARY
Cassidy Park Museums Director				0	0	\$0
Total Youth Recreation		0		0	0	\$0
TOTAL SPECIAL REVENUE FUNDS		0	11	1	12	\$435,491
ENTERPRISE FUND						
UTILITIES SYSTEM COLLECTIONS						
Utility Clerk I			1	0	1	\$25,896
Utility Clerk II			1	0	1	\$31,824
Water Technology Administration			1	0	1	\$32,635
Total Collections			3	0	3	\$90,355
UTILITIES SYSTEM WATER WORKS						
Chemical Control Operator - Water System			0	0	0	\$0
Water Meter Technician			4	0	4	\$133,540
Plumber			5		5	\$170,193
Operator			1	0	1	\$33,825
Total Water Works			10	0	10	\$337,558
UTILITIES SYSTEM SEWER WORKS						
Sewer Treatment Operator			7	0	7	\$235,433
Sewer Collection Operator			0		0	\$0
Total Sewer Works			7	0	7	\$235,433
TOTAL ENTERPRISE FUND			20	0	20	\$663,346
GRAND TOTAL PERSONNEL ALLOTMENT	10	3	138	4	150	\$6,111,387



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

	2024	Current Year 2024/2025						2025	
	UNAUDITED	Actual		Projected	% Change		Final Budget	% Change Proj Actual Result at Year End vs. Prop Budget	
	Activity	Original 2024 Budget	1/2 2024 Budget	Year-to-Date as of 6/30/2025	Estimated Remaining for Year	Actual Result at Year End			Last Adopt Bud vs Proj Actual Result at Yr End
GENERAL FUND									
Revenues	\$ 6,005,664	\$ 8,408,555	\$ 4,409,370	\$ 5,783,009	\$ 2,874,956	\$ 8,660,165	96.4%	\$ 8,660,165	0.0%
Expenditures	12,374,849	11,768,068	5,830,859	5,388,507	6,015,696	11,517,671	97.5%	11,517,671	0.0%
Excess/(Deficiency) Revs Over Exps	\$ (6,369,185)	\$ (3,359,513)	\$ (1,421,490)	\$ 394,502	\$ (3,140,740)	\$ (2,857,506)	101.0%	\$ (2,857,506)	0.0%
Other Financing Sources (Uses)	4,401,770	3,263,515	1,641,257	1,290,000	2,018,601	3,308,601	101.6%	3,308,601	0.0%
Net Change in Fund Balance	\$ (1,967,415)	\$ (95,998)	\$ 219,768	\$ 1,684,502	\$ (1,122,139)	\$ 451,095	100.0%	\$ 451,095	0.0%
Fund Balance (Deficit), Beginning	1,713,129	1,713,129	(254,286)	(254,286)	-	(254,286)	0.0%	(254,286)	0.0%
Fund Balance (Deficit), Ending	\$ (254,286)	\$ 1,617,131	\$ (34,519)	\$ 1,430,216	\$ (1,122,139)	\$ 196,809	100.0%	\$ 196,809	0.0%
SPECIAL REVENUE FUNDS									
Revenues	\$ 5,815,247	\$ 6,614,219	\$ 3,307,108	\$ 4,209,919	\$ 4,173,636	\$ 8,383,555	153.5%	\$ 8,383,555	0.0%
Expenditures	4,754,494	4,999,504	2,394,125	2,926,824	2,941,019	5,257,094	119.6%	5,969,450	13.6%
Excess/(Deficiency) Revs Over Exps	\$ 1,060,753	\$ 1,614,715	\$ 912,983	\$ 1,283,095	\$ 1,232,617	\$ 3,126,461	242.4%	\$ 2,414,105	-22.8%
Other Financing Sources (Uses)	(2,947,987)	(1,677,520)	(848,260)	(765,000)	(1,043,601)	(1,808,601)	113.2%	(1,808,601)	0.0%
Net Change in Fund Balance	\$ (1,887,234)	\$ (62,805)	\$ 64,723	\$ 518,095	\$ 189,016	\$ 1,317,860	1936.2%	\$ 605,504	-54.1%
Fund Balance (Deficit), Beginning	3,674,983	3,674,986	1,670,094	1,670,094	(712,000)	958,094	-42.6%	958,094	0.0%
Fund Balance (Deficit), Ending	\$ 1,787,749	\$ 3,612,181	\$ 1,734,817	\$ 2,188,189	\$ (522,984)	\$ 2,275,954	31.2%	\$ 1,563,598	-31.3%
ENTERPRISE FUNDS									
Revenues	\$ 6,037,675	\$ 6,825,094	\$ 3,418,905	\$ 3,228,707	\$ 3,468,442	\$ 6,697,149	95.9%	\$ 6,695,824	0.0%
Expenditures	4,968,045	5,126,922	2,602,726	2,263,354	3,341,543	5,626,718	116.2%	5,625,708	0.0%
Excess/(Deficiency) Revs Over Exps	\$ 1,079,630	\$ 1,698,172	\$ 816,179	\$ 965,353	\$ 126,899	\$ 1,070,431	31.2%	\$ 1,070,116	0.0%
Other Financing Sources (Uses)	(1,813,783)	(1,914,935)	(957,467)	(686,944)	(975,000)	(1,773,713)	85.3%	(1,773,713)	0.0%
Net Change in Fund Balance	\$ (734,153)	\$ (216,763)	\$ (141,288)	\$ 278,409	\$ (848,101)	\$ (703,282)	397.8%	\$ (703,597)	0.0%
Fund Balance (Deficit), Beginning	14,464,233	14,464,233	13,730,080	13,730,080	-	13,730,080	0.0%	13,730,080	0.0%
Fund Balance (Deficit), Ending	\$ 13,730,080	\$ 14,247,470	\$ 13,588,792	\$ 14,008,489	\$ (848,101)	\$ 13,026,798	-4.1%	\$ 13,026,483	0.0%



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

	2024		Current Year 2024/2025										2025	
	UNAUDITED													
	Activity													
			Original 2024 Budget	1/2 2024 Budget	Actual Year-to-Date as of 6/30/2025	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopt Bud vs Proj Actual Result at Yr End				Final Budget	% Change Proj Actual Result at Year End vs. Prop Budget	
GRAND TOTAL														
Revenue		\$ 17,858,586									\$ 23,739,544	0.0%		
Expenditure		22,087,388									23,112,829	3.2%		
Excess/(Deficiency) Revs Over Exps		\$ (4,228,802)									\$ 626,715	-53.2%		
Other Financing Sources (Uses)		(360,000)									(273,713)	0.0%		
Net Change in Fund Balance		\$ (4,588,802)									\$ 353,002	-66.9%		
Fund Balance (Deficit), Beginning		19,852,345									14,433,888	0.0%		
Fund Balance (Deficit), Ending		\$ 15,263,543									\$ 14,786,890	-4.6%		



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

	All Funds		General Fund		Special Revenue Funds		Enterprise Fund	
	Total	Percent of Total	Fund	Percent of Total	Funds	Percent of Total	Fund	Percent of Total
REVENUES BY SOURCE								
Local Source								
Advalorem Taxes	\$ 4,533,874	19.1%	\$ 2,981,090	12.6%	1,261,972	5.3%	\$ 290,812	1.2%
Sales/Use Taxes	10,170,702	42.9%	4,042,895	17.0%	4,907,311	20.7%	1,220,496	5.1%
2% Fire Insurance	95,000	0.4%	95,000	0.4%	-	0.0%	-	0.0%
Licenses & Permits	252,580	1.1%	252,580	1.1%	-	0.0%	-	0.0%
Water/Sewer/Sanitation Fees	5,176,856	21.8%	-	0.0%	-	0.0%	5,176,856	21.8%
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	9,297	0.0%	389	0.0%	1,248	0.0%	7,660	0.0%
Loan Proceeds	-	0.0%	-	0.0%	-	0.0%	-	0.0%
Rent	642,498	2.7%	-	0.0%	642,498	2.7%	-	0.0%
Other	509,802	2.1%	487,306	2.1%	22,496	0.1%	-	0.0%
State Source								
Beer Tax	17,191	0.1%	17,191	0.1%	-	0.0%	-	0.0%
State Supplemental Pay	367,200	1.5%	324,000	1.4%	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	0.2%	76,949	0.3%	-	0.0%
Federal Source								
Grants	1,283,453	5.4%	-	0.0%	1,283,453	5.4%	-	0.0%
Total Revenues All Sources	\$ 23,734,593	100.0%	\$ 8,660,165	36.5%	\$ 8,378,604	35.3%	\$ 6,695,824	28.2%
EXPENDITURES								
General Government	\$ 5,372,522	23.3%	\$ 3,418,807	14.8%	\$ 1,953,715	8.5%	\$ -	0.0%
Public Safety	7,282,005	31.5%	6,112,742	26.5%	1,169,263	5.1%	-	0.0%
Public Works	2,899,635	12.6%	1,617,489	7.0%	1,282,146	5.6%	-	0.0%
Culture & Recreation	198,364	0.9%	-	0.0%	198,364	0.9%	-	0.0%
Economic Development	216,010	0.9%	-	0.0%	216,010	0.9%	-	0.0%
Intergovernmental - City Court	273,167	1.2%	273,167	1.2%	-	0.0%	-	0.0%



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

	All Funds		General Fund		Special Revenue Funds		Enterprise Fund	
	Funds Total	Percent of Total	Fund	Percent of Total	Revenue Funds	Percent of Total	Fund	Percent of Total
Debt Service	104,994	0.5%	-	0.0%	104,994	0.5%	-	0.0%
Airport	744,224	3.2%	95,466	0.4%	648,758	2.8%	-	0.0%
Landfill	295,000	1.3%	-	0.0%	295,000	1.3%	-	0.0%
Operating Expenses	5,440,979	23.6%	-	0.0%	-	0.0%	5,440,979	23.6%
Non-Operating Expenses	184,729	0.8%	-	0.0%	-	0.0%	184,729	0.8%
Capital Outlay	79,500	0.3%	-	0.0%	79,500	0.3%	-	0.0%
Total Expenditures	\$ 23,091,129	100.0%	\$ 11,517,671	49.9%	\$ 5,947,750	25.8%	\$ 5,625,708	24.4%
Excess (Deficiency) Revenues Over Expenditures	\$ 643,464	100.0%	\$ (2,857,506)	-444.1%	\$ 2,430,854	377.8%	\$ 1,070,116	166.3%
OTHER FINANCING SOURCES								
Transfers In	\$ 3,308,601	100.0%	\$ 3,308,601	100.0%	-	0.0%	-	0.0%
Transfers Out	(3,308,601)	100.0%	-	0.0%	(1,808,601)	54.7%	(1,500,000)	45.3%
Total Other Financing Sources/(Uses)	\$ -	0.0%	\$ 3,308,601	-100.0%	\$ (1,808,601)	54.7%	\$ (1,500,000)	45.3%
FUND BALANCE								
Net Change in Fund Balance	\$ 643,464	100.0%	\$ 451,095	70.1%	\$ 622,253	96.7%	\$ (429,884)	-66.8%
Beginning Fund Balance	\$ 14,433,888	100.0%	\$ (254,286)	-1.8%	\$ 958,094	6.6%	\$ 13,730,080	95.1%
Ending Fund Balance	\$ 15,077,352	100.0%	\$ 196,809	1.3%	\$ 1,580,347	10.5%	\$ 13,300,196	88.2%



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

	2024		Current Year 2024/2025							2025			
	UNAUDITED	Activity	Actual				Projected Actual Result at Year End	% Change Last Adopt Bud vs Proj Actual Result at Yr End	Final Budget	% Change Proj Actual Result at Year End vs. Prop Budget			
			Original 2024 Budget	1/2 2024 Budget	Year-to-Date as of 6/30/2025	Estimated Remaining for Year							
REVENUES BY SOURCE													
Local Source													
	\$	524,368	\$	2,887,446	\$	1,443,723	\$	3,091,289	\$	(110,199)	\$	2,981,090	0.0%
		3,844,406		3,904,248		1,952,124		1,914,857		2,128,038		4,042,895	0.0%
		33,674		34,070		17,035		12,985		34,070		34,070	0.0%
		-		-		-		19,355		32,340		32,340	0.0%
		95,776		94,031		47,016		-		95,000		95,000	0.0%
		154,497		380,000		190,000		188,204		26,796		215,000	0.0%
		135		500		250		100		200		300	0.0%
		11,540		15,000		7,500		8,210		4,070		12,280	0.0%
		8,030		1,100		550		15,975		9,025		25,000	0.0%
		245,647		223,830		116,915		109,812		135,710		245,522	0.0%
		116,867		114,563		57,281		55,186		67,575		122,761	0.0%
		-		-		-		-		-		-	#DIV/0!
		1,332		4,035		2,017		-		-		2,200	0.0%
		2,132		1,712		856		-		1,200		1,200	0.0%
		9,404		17,884		8,942		5,025		10,050		15,075	0.0%
		500		1,316		658		500		250		750	0.0%
		33,433		50,000		25,000		15,771		21,005		36,776	0.0%
		(387)		5,000		2,500		-		2,000		2,000	0.0%
		136		1,000		500		151		238		389	0.0%
		201,531		-		-		-		-		-	#DIV/0!
		2,800		20,000		10,000		3,766		5,432		9,198	0.0%
		-		5,000		2,500		-		-		-	#DIV/0!
		158,975		158,975		279,580		230,828		178,120		408,948	0.0%
	\$	5,444,796	\$	7,919,710	\$	4,164,947	\$	5,652,659	\$	2,627,935	\$	8,282,794	0.0%
Total Local Sources													
State Source													
	\$	12,399	\$	17,000	\$	8,500	\$	5,730	\$	11,461	\$	17,191	0.0%
		342,000		424,800		212,400		110,760		213,240		324,000	0.0%
		12,195		43,650		21,825		13,860		22,320		36,180	0.0%
		102,775		3,395		1,698		-		-		-	#DIV/0!
LCLE Grant/Community Development													



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

	2024 UNAUDITED	Current Year 2024/2025						2025	
		Activity	Original 2024 Budget	1/2 2024 Budget	Actual Year-to-Date as of 6/30/2025	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopt Bud vs Proj Actual Result at Yr End	% Change Proj Actual Result at Year End vs. Prop Budget
State Airport Grant - Aviation Improvement									
Total State Sources	\$ 469,369		\$ 488,845	\$ 244,423	\$ 130,350	\$ 247,021	\$ 377,371	54.4%	0.0%
Federal Source									
Department of Justice Grant	\$ 91,499		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	#DIV/0!
FEIMA Receipts	-		-	-	-	-	-	#DIV/0!	#DIV/0!
Total Federal Sources	\$ 91,499		\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	#DIV/0!
Total Revenues All Sources	\$ 6,005,664		\$ 8,408,555	\$ 4,409,370	\$ 5,783,009	\$ 2,874,956	\$ 8,660,165	96.4%	0.0%
EXPENDITURES BY DEPARTMENT									
General Government									
City Council	\$ 212,225		\$ 224,741	\$ 112,369	\$ 83,435	\$ 209,981	\$ 293,416	161.1%	0.0%
Mayor's Office	355,188		280,696	140,348	120,343	93,989	214,332	52.7%	0.0%
City Attorney	45,900		45,000	2,250	22,595	22,405	45,000	1900.0%	0.0%
City Prosecutor	70,970		69,733	34,866	35,583	38,019	73,602	111.1%	0.0%
Personnel	99,348		97,306	48,652	31,490	31,549	63,139	29.8%	0.0%
Administration & Finance	889,564		575,140	287,569	308,018	253,212	561,230	95.2%	0.0%
Purchasing	66,378		128,359	64,294	34,418	30,332	64,750	0.7%	0.0%
General & Administrative	2,249,972		1,767,349	883,674	1,187,115	873,434	2,103,338	138.0%	0.0%
Total General Government	\$ 3,990,545		\$ 3,188,324	\$ 1,574,022	\$ 1,822,997	\$ 1,553,021	\$ 3,418,807	117.2%	0.0%
Public Safety									
Police	\$ 3,633,684		\$ 3,304,149	\$ 1,639,177	\$ 1,446,235	\$ 1,921,288	\$ 3,367,523	105.4%	0.0%
Fire	2,753,329		2,898,604	1,449,302	1,127,805	1,569,294	2,745,219	89.4%	0.0%
Total Public Safety	\$ 6,387,013		\$ 6,202,753	\$ 3,088,479	\$ 2,574,040	\$ 3,490,582	\$ 6,112,742	97.9%	0.0%
Public Works									
Central Administration	\$ 1,171,725		\$ 1,729,567	\$ 864,782	\$ 566,751	\$ 649,770	\$ 1,216,521	40.7%	0.0%
Electrical Division	73,387		70,752	35,375	34,866	39,106	74,764	111.3%	0.0%
Motor Pool Division	413,829		226,460	113,230	212,891	113,313	326,204	188.1%	0.0%
Total Public Works	\$ 1,658,941		\$ 2,026,779	\$ 1,013,387	\$ 814,508	\$ 802,189	\$ 1,617,489	59.6%	0.0%
Airport	141,897		153,759	56,745	36,554	37,145	95,466	68.2%	0.0%
Intergovernmental									



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

	2024 UNAUDITED	Current Year 2024/2025						2025	
		Activity	Original 2024 Budget	1/2 2024 Budget	Actual Year-to-Date as of 6/30/2025	Estimated Remaining for Year	Projected Actual Result at Year End	Final Budget	% Change Proj Actual Result at Year End vs. Prop Budget
City Court and Marshall Salaries and Benefits City Court Supplies & Expenses Total Intergovernmental	\$ 135,660	\$ 135,660	\$ 67,830	\$ 95,596	\$ 77,122	\$ 172,718	\$ 172,718	\$ 172,718	0.0%
	60,793	60,793	30,396	44,812	55,637	100,449	100,449	100,449	0.0%
	\$ 196,453	\$ 196,453	\$ 98,226	\$ 140,408	\$ 132,759	\$ 273,167	\$ 273,167	\$ 273,167	0.0%
Total Expenditures	\$ 12,374,849	\$ 12,374,849	\$ 5,830,859	\$ 5,388,507	\$ 6,015,696	\$ 11,517,671	\$ 11,517,671	\$ 11,517,671	0.0%
Excess/(Deficiency) Revenues Over Expenditures	\$ (6,369,185)	\$ (6,369,185)	\$ (1,421,490)	\$ 394,502	\$ (3,140,740)	\$ (2,857,506)	\$ (2,857,506)	\$ (2,857,506)	0.0%
OTHER FINANCING SOURCES/(USES)									
Transfers In									
Enterprise Fund - Utility System	\$ 1,695,935	\$ 1,695,935	\$ 847,967	\$ 525,000	\$ 975,000	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	0.0%
Special Revenue Fund - Ind Park Rent/Lease	931,335	931,335	70,000	195,000	110,000	305,000	305,000	305,000	0.0%
Special Revenue Fund - Industrial Complex	-	-	-	-	-	-	-	-	0.0%
Special Revenue Fund - Employee Raise	1,522,500	1,522,500	723,290	570,000	933,601	1,503,601	1,503,601	1,503,601	0.0%
Special Revenue	271,000	271,000	-	-	-	-	-	-	0.0%
Transfers Out									
Special Revenue Fund - Jail	(19,000)	(19,000)	-	-	-	-	-	-	0.0%
Special Revenue Fund - Recreation Program	-	-	-	-	-	-	-	-	0.0%
Debt Service - Sinking Fund #1	-	-	-	-	-	-	-	-	0.0%
Debt Service - Sinking Fund #2	-	-	-	-	-	-	-	-	0.0%
Debt Service - Sinking Fund #4	-	-	-	-	-	-	-	-	0.0%
Total Other Financing Sources/(Uses)	\$ 4,401,770	\$ 4,401,770	\$ 1,641,257	\$ 1,290,000	\$ 2,018,601	\$ 3,308,601	\$ 3,308,601	\$ 3,308,601	0.0%
FUND BALANCE									
Net Change in Fund Balance	\$ (1,967,415)	\$ (1,967,415)	\$ 219,768	\$ 1,684,502	\$ (1,122,139)	\$ 451,095	\$ 451,095	\$ 451,095	0.0%
Beginning Fund Balance	\$ 1,713,129	\$ 1,713,129	\$ (254,286)	\$ (254,286)	\$ -	\$ (254,286)	\$ (254,286)	\$ (254,286)	0.0%
Ending Fund Balance	\$ (254,286)	\$ (254,286)	\$ (34,519)	\$ 1,430,216	\$ (1,122,139)	\$ 196,809	\$ 196,809	\$ 196,809	0.0%



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

	2024		Current Year 2024/2025						2025	
	UNAUDITED									
	Actual Results		Original 2024 Budget	1/2 2024 Budget	Actual Year-to-Date as of 6/30/2025	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopt Bud vs Proj Actual Result at Yr End	Final Budget	% Change Proj Actual Result at Year End vs. Prop Budget
General Government	\$ 87,980		\$ 88,375	\$ 44,187	\$ 42,335	\$ 46,544	\$ 88,879	101.1%	\$ 88,879	0.0%
Salaries & Wages	-		-	-	-	-	-	#DIV/0!	-	#DIV/0!
Contract Overtime	-		-	-	-	-	-	100.0%	-	#DIV/0!
Overtime	-		-	-	-	-	-	100.0%	-	#DIV/0!
Employee Group Insurance	8,753		9,144	4,572	4,420	4,508	8,928	95.3%	8,928	0.0%
City Employment Retirement System	16		3,355	1,677	30	60	90	-94.6%	90	0.0%
Payroll Taxes	4,467		4,606	2,303	2,207	2,312	4,519	96.2%	4,519	0.0%
Travel	-		2,500	1,250	635	1,865	2,500	100.0%	2,500	0.0%
Supplies & Expenses	4,195		6,000	3,000	3,242	2,758	6,000	100.0%	6,000	0.0%
Auditing Fees	95,750		105,000	52,500	25,000	150,000	175,000	233.3%	175,000	0.0%
Publications & Dues	3,451		4,461	2,230	5,181	819	6,000	169.1%	6,000	0.0%
Dues & Subscriptions	7,613		1,300	650	385	1,115	1,500	130.8%	1,500	0.0%
Total Expenditures	\$ 212,225		\$ 224,741	\$ 112,369	\$ 83,435	\$ 209,981	\$ 293,416	161.1%	\$ 293,416	0.0%

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		Current Year 2024/2025							2025	
	UNAUDITED		Original 2024 Budget	1/2 2024 Budget	Actual Year-to-Date as of 6/30/2025	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopt Bud vs Proj Actual Result at Yr End		Final Budget	% Change Proj Actual Result at Year End vs. Prop Budget
	Actual	Results									
General Government	\$ 245,997		\$ 181,614	\$ 90,807	\$ 85,670	\$ 65,830	\$ 151,500	66.8%		\$ 151,500	0.0%
Salaries & Wages	-		-	-	-	-	-	#DIV/0!		-	#DIV/0!
Contract Overtime	850		-	-	-	-	-	#DIV/0!		-	#DIV/0!
Overtime	34,283		36,576	18,288	10,985	6,871	17,856	-2.4%		17,856	0.0%
Employee Group Insurance	16,466		12,149	6,075	3,691	3,509	7,200	18.5%		7,200	0.0%
City Employment Retirement System	20,755		20,885	10,442	10,196	10,980	21,176	102.8%		21,176	0.0%
Mayor's State Retirement	6,123		7,072	3,536	1,335	1,165	2,500	-29.3%		2,500	0.0%
Payroll Taxes	17,885		14,000	7,000	5,938	2,052	8,000	14.3%		8,000	0.0%
Supplies & Expenses	315		1,200	600	-	600	600	0.0%		600	0.0%
Gas & Oil	12,319		5,000	2,500	2,528	972	3,500	40.0%		3,500	0.0%
Travel	1,195		2,200	1,100	-	2,000	2,000	0.0%		2,000	0.0%
Publications/Dues/Subscriptions											
Total Expenditures	\$ 356,188		\$ 280,696	\$ 140,348	\$ 120,343	\$ 93,989	\$ 214,332	52.7%		\$ 214,332	0.0%

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		Current Year 2024/2025							2025		
	UNAUDITED		Actual Results	Original 2024 Budget	1/2 2024 Budget	Actual Year-to-Date as of 6/30/2025	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopt Bud vs Proj Actual Result at Yr End	Final Budget	% Change Proj Actual Result at Year End vs. Prop Budget	
General Government	\$	45,900								\$	45,000	0.0%
Legal & Professional												
Total Expenditures	\$	45,900								\$	45,000	0.0%

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



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

	2024		Current Year 2024/2025							2025	
	UNAUDITED										
	Actual	Results	Original 2024 Budget	1/2 2024 Budget	Actual Year-to-Date as of 6/30/2025	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopt Bud vs Proj Actual Result at Yr End	Final Budget	Proj Actual Result at Year End vs. Prop Budget	% Change
General Government											
Salaries & Wages	\$ 54,823		\$ 55,200	\$ 27,600	\$ 27,600	\$ 29,600	\$ 57,200	107.2%	\$ 57,200	0.0%	
Contract Overtime	-		-	-	-	-	-	#DIV/0!	-	#DIV/0!	
Overtime	-		-	-	-	-	-	#DIV/0!	-	#DIV/0!	
Employee Group Insurance	8,753		9,144	4,572	4,420	4,377	8,797	92.4%	8,797	0.0%	
City Employment Retirement System	3,391		2,805	1,402	1,716	1,848	3,564	154.2%	3,564	0.0%	
Payroll Taxes	2,344		2,184	1,092	1,175	1,266	2,441	123.5%	2,441	0.0%	
Supplies & Expenses	1,659		400	200	672	928	1,600	700.0%	1,600	0.0%	
Total Expenditures	\$ 70,970		\$ 69,733	\$ 34,866	\$ 35,583	\$ 38,019	\$ 73,602	111.1%	\$ 73,602	0.0%	

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 UNAUDITED		Current Year 2024/2025						2025	
	Actual Results		Actual			Projected Actual Result at Year End	% Change Last Adopt Bud vs Proj Actual Result at Yr End		Final Budget	% Change Proj Actual Result at Year End vs. Prop Budget
			Original 2024 Budget	1/2 2024 Budget	Year-to-Date as of 6/30/2025	Estimated Remaining for Year				
General Government										
Salaries & Wages	\$ 70,656		\$ 80,000	\$ 40,000	\$ 22,950	\$ 22,950	\$ 45,900	14.8%	\$ 45,900	0.0%
Overtime	3,526									
Office Allowance	32									
Employee Group Insurance	14,588		9,144	4,572	4,420	4,377	8,797	92.4%	8,797	0.0%
City Employment Retirement System	7,842		4,003	2,001	2,524	2,719	5,243	162.0%	5,243	0.0%
Payroll Taxes	1,224		1,724	862	378	409	787	0.0%	787	0.0%
Supplies & Expenses	823		1,435	717	1,218	694	1,912	166.7%	1,912	0.0%
Travel/Training Materials/Education	657		1,000	500		500	500	0.0%	500	0.0%
Total Expenditures	\$ 99,348		\$ 97,306	\$ 48,652	\$ 31,490	\$ 31,649	\$ 63,139	29.8%	\$ 63,139	0.0%

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. Pertinent records are maintained here.

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		Current Year 2024/2025						2025	
	UNAUDITED									
	Actual Results		Original 2024 Budget	1/2 2024 Budget	Actual Year-to-Date as of 6/30/2025	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopt Bud vs Proj Actual Result at Yr End	Final Budget	% Change Proj Actual Result at Year End vs. Prop Budget
General Government	\$ 577,283		\$ 392,130	\$ 196,065	\$ 181,393	\$ 116,607	\$ 298,000	52.0%	\$ 298,000	0.0%
Salaries & Wages	-		-	-	-	-	-	#DIV/0!	-	#DIV/0!
Contract Overtime	36,526		2,000	1,000	4,203	797	5,000	400.0%	5,000	0.0%
Overtime	124,001		82,296	41,148	41,256	44,568	85,824	108.6%	85,824	0.0%
Employee Group Insurance	53,650		34,685	17,342	11,675	13,242	24,917	43.7%	24,917	0.0%
City Employment Retirement System	11,986		9,029	4,514	5,933	7,881	13,814	206.0%	13,814	0.0%
Payroll Taxes	-		-	-	3,150	-	3,150	#DIV/0!	3,150	0.0%
Uniform Allowance	-		-	-	28,260	46,740	75,000		75,000	0.0%
Contract Labor	76,558		35,000	17,500	29,493	18,532	48,025	174.4%	48,025	0.0%
Supplies & Expenses	4,385		5,000	2,500	2,121	1,379	3,500	40.0%	3,500	0.0%
Education	-		10,000	5,000	-	1,500	1,500	0.0%	1,500	0.0%
Computer Maintenance	5,175		5,000	2,500	534	1,966	2,500	0.0%	2,500	100.0%
Travel										
Total Expenditures	\$ 889,564		\$ 575,140	\$ 287,569	\$ 308,018	\$ 253,212	\$ 561,230	95.2%	\$ 561,230	0.0%

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 2022 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		Current Year 2024/2025						2025	
	UNAUDITED		Original 2024 Budget	1/2 2024 Budget	Actual Year-to-Date as of 6/30/2025	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopt Bud vs Proj Actual Result at Yr End	Final Budget	% Change Proj Actual Result at Year End vs. Prop Budget
	Actual	Results								
Public Safety										
Salaries & Wages	\$ 2,132,372		\$ 1,883,949	\$ 941,975	\$ 920,516	\$ 900,594	\$ 1,821,110	93.3%	\$ 1,821,110	0.0%
Contract Overtime								0.0%		#DIV/0!
Overtime	140,362		100,000	50,000	68,792	69,820	138,612	177.2%	138,612	0.0%
State Supplemental Pay	101,340		201,600	100,800	129,360	43,440	172,800	71.4%	172,800	0.0%
Reserve Officers	6,115		250	125	1,060	1,580	2,640	2012.0%	2,640	0.0%
Employee Group Insurance	335,533		365,760	182,800	156,184	162,690	318,874	74.4%	318,874	0.0%
City Employment Retirement System	3,236		3,218	1,609	318	682	1,000	-37.8%	1,000	0.0%
Police State Pension	676,375		536,716	268,368	72,703	623,095	695,798	159.3%	695,798	0.0%
Payroll Taxes	44,119		35,821	17,910	19,686	20,609	40,295	125.0%	40,295	0.0%
Uniform Allowance	24,243		11,200	5,600	11,072	2,999	14,071	151.3%	14,071	0.0%
Supplies & Expenses	57,415		40,000	20,000	37,738	22,262	60,000	200.0%	60,000	0.0%
Tools & Small Equipment								#DIV/0!		#DIV/0!
Equipment	61,386		30,000	15,000	21,395	11,248	32,643	117.6%	32,643	0.0%
Expense - Bonding Fees			25,635					0.0%		0.0%
Signs and Maintenance	3,900		8,500	4,250				-100.0%		#DIV/0!
Gas & Oil	35,725		40,000	20,000		40,000	40,000	100.0%	40,000	0.0%
Travel	2,123		2,500	1,250	1,351	1,149	2,500	100.0%	2,500	0.0%
Repairs - Equipment & Radios	5,135		3,000	1,500		3,500	3,500	133.3%	3,500	0.0%
Special Investigations			3,000	1,500		2,500	2,500	66.7%	2,500	0.0%
Narcotics			3,000	1,500		3,000	3,000	100.0%	3,000	0.0%
La Safety Commission										
Education & Training	4,305		10,000	5,000	6,060	12,120	18,180	263.6%	18,180	0.0%
Total Expenditures	\$ 3,633,684		\$ 3,304,149	\$ 1,639,177	\$ 1,446,235	\$ 1,921,288	\$ 3,367,523	105.4%	\$ 3,367,523	0.0%

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 2025.

Health insurance for 2022 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		Current Year 2024/2025							2025	
	UNAUDITED		Actual Results	Original 2024 Budget	1/2 2024 Budget	Actual Year-to-Date as of 6/30/2025	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopt Bud vs Proj Actual Result at Yr End	Final Budget	% Change Proj Actual Result at Year End vs. Prop Budget
Public Safety											
Salaries & Wages		\$ 1,387,204		\$ 1,482,345	\$ 741,173	\$ 644,997	\$ 805,000	\$ 1,449,997	95.6%	\$ 1,449,997	0.0%
Contract Overtime		138,216		120,045	60,022	61,459	62,434	123,893	106.4%	123,893	0.0%
Holiday Pay								48,120		48,120	
Overtime		346,276		100,000	50,000	13,426	51,574	65,000	30.0%	65,000	0.0%
State Supplemental Pay		-		208,800	104,400	300	136,500	136,800	31.0%	136,800	0.0%
Employee Group Insurance		258,944		301,752	150,876	124,556	143,284	267,840	77.5%	267,840	0.0%
Fire State Pension		522,037		465,814	232,907	221,446	291,592	513,038	120.3%	513,038	0.0%
Payroll Taxes		36,098		28,719	14,359	13,029	13,694	26,723	86.1%	26,723	0.0%
Uniform Allowance		11,194		15,000	7,500	12,656	1,999	14,655	95.4%	14,655	0.0%
Supplies & Expenses		30,254		22,000	11,000	29,281	29,403	58,684	433.5%	58,684	0.0%
Tools & Small Equipment		-		-	-	-	-	-	#DIV/0!	-	#DIV/0!
Equipment		758		22,000	11,000	-	10,000	10,000	0.0%	10,000	100.0%
Gas & Oil		18,395		14,635	7,318	6,655	12,314	18,969	159.2%	18,969	0.0%
Gas Detector Expense		2,380									
Travel		-		5,000	2,500	-	5,000	5,000	100.0%	5,000	0.0%
Debt Service		-		104,994	52,497						
Repairs - Equipment & Radios		1,573		-	-	-	1,500	1,500	#DIV/0!	1,500	0.0%
Education & Training		-		7,500	3,750	-	5,000	5,000	33.3%	5,000	0.0%
Total Expenditures		\$ 2,753,329		\$ 2,898,604	\$ 1,449,302	\$ 1,127,805	\$ 1,569,294	\$ 2,745,219	89.4%	\$ 2,745,219	0.0%

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 2026 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		Current Year 2024/2025						2025	
	UNAUDITED									
	Actual Results		Original 2024 Budget	1/2 2024 Budget	Actual Year-to-Date as of 6/30/2025	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopt Bud vs Proj Actual Result at Yr End	Final Budget	% Change Proj Actual Result at Year End vs. Prop Budget
Public Works										
Salaries & Wages	\$ 703,140		\$ 1,061,737	\$ 530,868	\$ 379,145	\$ 381,937	\$ 761,082	43.4% #DIV/0!	\$ 761,082	0.0% #DIV/0!
Contract Overtime	-		-	-	-	-	-		-	
Overtime	77,733		50,000	25,000	8,905	26,095	35,000	40.0%	35,000	0.0%
Employee Group Insurance	178,708		262,608	131,304	97,305	92,327	189,632	44.4%	189,632	0.0%
City Employment Retirement System	69,726		108,011	54,005	34,923	34,999	69,922	29.5%	69,922	0.0%
Payroll Taxes	16,719		18,500	9,250	8,200	9,135	17,335	87.4%	17,335	0.0%
Uniforms	20,233		6,611	3,305	13,010	7,740	20,750	527.8%	20,750	0.0%
Pest Control Materials										
Clothing & Rainsuit Allowance	330		2,100	1,050	255	795	1,050	0.0%	1,050	0.0%
Supplies & Expenses	53,254		40,000	20,000	20,515	19,485	40,000	100.0%	40,000	0.0%
Tools & Small Equipment:	926		15,000	7,500	-	1,500	1,500	-80.0%	1,500	0.0%
Equipment	5,488		100,000	50,000	-	30,000	30,000	0.0%	30,000	100.0%
Gas & Oil	39,671		45,000	22,500	3,291	35,709	39,000	73.3%	39,000	0.0%
Cemetery Maintenance	2,250		10,000	5,000	-	5,000	5,000	0.0%	5,000	0.0%
Travel	595		2,500	1,250	96	1,154	1,250	0.0%	1,250	0.0%
Repairs - Equipment & Radios	2,077		2,500	1,250	931	1,569	2,500	100.0%	2,500	0.0%
Education & Training	875		5,000	2,500	175	2,325	2,500	0.0%	2,500	100.0%
Total Expenditures	\$ 1,171,725		\$ 1,729,567	\$ 864,782	\$ 568,751	\$ 649,770	\$ 1,216,521	40.7%	\$ 1,216,521	0.0%

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		Current Year 2024/2025							2025	
	UNAUDITED										
	Actual	Results	Original 2024 Budget	1/2 2024 Budget	Actual Year-to-Date as of 6/30/2025	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopt Bud vs Proj Actual Result at Yr End		Final Budget	% Change Proj Actual Result at Year End vs. Prop Budget
Public Works											
Salaries & Wages	\$	46,289	\$	23,647	\$	23,427	\$	25,229	\$	48,656	0.0%
Overtime		9,726		1,250		718		803		1,521	0.0%
Employee Group Insurance		8,753		4,572		4,420		4,377		8,797	0.0%
City Employment Retirement System		6,162		2,738		2,655		2,864		5,519	0.0%
Payroll Taxes		924		418		398		430		828	0.0%
Clothing & Rainsuit Allowance		-		-		-		-		-	#DIV/0!
Supplies & Expenses		1,533		5,000		1,689		2,287		4,768	0.0%
Tools and Samil Equipment		-		500		1,559		3,116		4,675	0.0%
Total Expenditures	\$	73,387	\$	35,375	\$	34,866	\$	39,106	\$	74,764	0.0%

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		Current Year 2024/2025							2025	
	UNAUDITED		Original 2024 Budget	1/2 2024 Budget	Actual Year-to-Date as of 6/30/2025	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopt Bud vs Proj Actual Result at Yr End	Final Budget	% Change Proj Actual Result at Year End vs. Prop Budget	
	Actual Results										
Public Works	\$	146,379	\$	30,200	\$	45,499	\$	11,817	\$	57,316	89.8%
Salaries & Wages		27,942		7,500		6,979		2,000		8,979	19.7%
Overtime		6,565		9,144		-		-		-	#DIV/0!
Employee Group Insurance		15,746		5,276		5,773		5,751		11,524	118.4%
City Employment Retirement System		2,876		950		866		863		1,729	82.0%
Payroll Taxes		-		105		-		-		-	#DIV/0!
Clothing & Rainsuit Allowance		18,267		3,750		3,194		5,708		8,902	137.4%
Supplies & Expenses		8,719		2,500		4,251		3,203		7,454	198.2%
Tools & Small Equipment		-		3,750		700		500		1,200	-68.0%
Gas & Oil											
Vehicle Maintenance											
General		1,661		2,500		1,849		151		2,000	-20.0%
Police		17,329		15,000		23,570		21,430		45,000	200.0%
Fire		47,784		12,500		29,267		17,733		47,000	276.0%
Public Works		120,358		20,000		90,943		44,057		135,000	575.0%
Licenses - Chauffeurs		203		55		-		100		100	81.8%
Total Expenditures	\$	413,829	\$	113,230	\$	212,891	\$	113,313	\$	326,204	188.1%

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 UNAUDITED		Current Year 2024/2025							2025	
	Actual Results		Original 2024 Budget	1/2 2024 Budget	Actual Year-to-Date as of 6/30/2025	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopt Bud vs Proj Actual Result at Yr End	Final Budget	Proj Actual Result at Year End vs. Prop Budget	% Change
General Government	\$	45,092	\$	48,667	\$	24,336	\$	20,364	\$	44,700	0.0%
Salaries & Wages		513		115		369		131		500	0.0%
Overtime		10,941		4,572		4,420		4,377		8,797	0.0%
Employee Group Insurance		566		125		-		-		-	-100.0%
Travel											
Education				250							
City Employment Retirement System		5,017		2,639		2,717		2,919		5,636	0.0%
Payroll Taxes		1,152		2,551		408		437		845	0.0%
Supplies & Expenses		2,938		375		1,768		1,441		3,209	0.0%
Advertising		159		5,000		400		663		1,063	0.0%
Total Expenditures	\$	66,378	\$	64,294	\$	34,418	\$	30,332	\$	64,750	0.7%

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.



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

	2024		Current Year 2024/2025							2025		
	UNAUDITED											
	Actual Results		Original 2024 Budget	1/2 2024 Budget	Actual Year-to-Date as of 6/30/2025	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopt Bud vs Proj Actual Result at Yr End	Final Budget	% Change Proj Actual Result at Year End vs. Prop Budget		
General Government	\$	1,828	\$	2,600	\$	3,000	\$	3,000	15.4%	\$	3,000	0.0%
Advertising		6,184		2,647	-	1,500		1,500	-43.3%		1,500	0.0%
Assessor's Fee		-		-	-	-		-	0.0%		-	0.0%
Bonding Fees		4,434		62,500	622	14,378		15,000	-76.0%		15,000	0.0%
City Beautification		57,107		-	-	-		-	#DIV/0!		-	#DIV/0!
Civic Source		49,690		22,500	11,755	38,245		50,000	122.2%		50,000	0.0%
Coroner's Fees		3,266		-	-	-		-	#DIV/0!		-	#DIV/0!
Distasters/Emergencies (Dept 17)		-		-	1,716	30,434		32,150	#DIV/0!		32,150	0.0%
Election Expenses		1,596		2,500	600	1,200		1,800	-28.0%		1,800	0.0%
Employee Relations		914,176		427,578	561,617	555,449		1,117,066	161.3%		1,117,066	0.0%
Insurance		-		-	-	-		-	0.0%		-	0.0%
Interest		467,778		75,000	89,867	245,133		335,000	346.7%		335,000	0.0%
Legal & Other Professional		-		-	-	-		-	#DIV/0!		-	#DIV/0!
Main Street Expenses		131,397		12,500	6,711	12,999		19,710	57.7%		19,710	0.0%
Miscellaneous		5,776		1,500	335,695	(328,195)		7,500	400.0%		7,500	0.0%
Municipal Fire & Police Civil Service		34,773		12,500	-	10,000		10,000	-20.0%		10,000	0.0%
Youth Services		2,266		1,500	2,621	1,879		4,500	200.0%		4,500	0.0%
Payroll Tax Expense		6,492		10,000	-	-		10,000	0.0%		10,000	0.0%
Planning and Zoning		-		50,000	5,500	-		35,000	-30.0%		35,000	0.0%
Property Cleanup		-		12,500	6,711	-		5,000	-60.0%		5,000	0.0%
Demolition Expense		44,267		29,282	-	58,622		58,622	100.2%		58,622	0.0%
Community Relations		-		150,000	163,700	221,656		385,356	156.9%		385,356	0.0%
Sales Tax Collection		518,942		5,000	-	-		5,000	0.0%		5,000	0.0%
Utilities		-		7,134	3,567	7,134		7,134	0.0%		7,134	0.0%
Maintenance & Repair Municipal Building		-		-	-	-		-	0.0%		-	0.0%
Washington Parish Veterans Office		-		-	-	-		-	0.0%		-	0.0%
Total Expenditures		\$ 2,249,972		\$ 883,674	\$ 1,187,115	\$ 873,434		\$ 2,103,338	138.0%		\$ 2,103,338	0.0%



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

Function	2024 UNAUDITED		Current Year 2024/2025							2025	
	Actual Results		Original 2024 Budget	1/2 2024 Budget	Actual Year-to-Date as of 6/30/2025	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopt Bud vs Proj Actual Result at Yr End		Final Budget	% Change Proj Actual Result at Year End vs. Prop Budget
Airport	33,717		40,267	20,133	15,160		15,160			15,160	
Salaries & Wages	14,620		4,500	2,250	5,078	(2,578)	2,500	11.1%		2,500	0.0%
Supplies & Expenses	482		900	450	817	183	1,000	122.2%		1,000	0.0%
Gas & Oil	489				4,334	466	4,800			4,800	
Repairs & Maintenance	9,352		7,119	3,559	-	-	-	-100.0%		-	#DIV/0!
Insurance	32,829		65,000	32,500	9,484	26,116	35,600	9.5%		35,600	0.0%
Utilities	29,659		20,000	10,000	15,042	12,958	28,000	180.0%		28,000	0.0%
Maintenance	556		1,400	700	339	-	339	-51.6%		339	0.0%
Payroll Tax Expense	-		9,144	4,572			-	-100.0%			
Employee Group Insurance	-		1,000	500	493		600	20.0%		600	
Travel	3,623		4,429	2,214	967		967	-56.3%		967	
City Employment Retirement							6,500			6,500	
Total Insurance Expense											
Grant Expenses											
Capital Outlay											
Total Expenditures	\$ 16,570		\$ 153,759	\$ 56,745	\$ 36,554	\$ 37,145	\$ 95,466	0.0%		\$ 95,466	0.0%
	\$ 141,897							68.2%			

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		Current Year 2024/2025						2025	
	UNAUDITED									
	Actual	Results	Original 2024 Budget	1/2 2024 Budget	Actual Year-to-Date as of 6/30/2025	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopt Bud vs Proj Actual Result at Yr End	Final Budget	% Change Proj Actual Result at Year End vs. Prop Budget
REVENUES BY SOURCE										
Local Source										
Advalorem Taxes	\$	685	\$ 252,452	\$ 126,226	\$ 202,451	\$ 92,653	\$ 295,104	133.8%	\$ 295,104	0.0%
Sales Taxes		1,088,294	1,100,795	550,397	542,732	601,483	1,144,215	107.9%	1,144,215	0.0%
Miscellaneous		-	-	-	-	-	-	#DIV/0!	-	#DIV/0!
Interest Earned		172	150	75	63	146	209	178.7%	209	0.0%
Total Revenues	\$	1,089,151	\$ 1,353,397	\$ 676,698	\$ 745,246	\$ 694,282	\$ 1,439,528	112.7%	\$ 1,439,528	0.0%
EXPENDITURES										
General Government										
Sales Tax Collection	\$	-	16,512	8,256	-	16,591	16,591	101.0%	16,591	0.0%
City Employment Retirement System		1,450,000	1,336,885	668,442	780,000	642,937	1,422,937	112.9%	1,422,937	0.0%
Total Expenditures	\$	1,450,000	\$ 1,353,397	\$ 676,698	\$ 780,000	\$ 659,528	\$ 1,439,528	112.7%	\$ 1,439,528	0.0%
Excess/(Deficiency) Revenues Over Expenditures	\$	(360,849)	\$ -	\$ -	\$ (34,754)	\$ 34,754	\$ -	0.0%	\$ -	0.0%
OTHER FINANCING SOURCES/(USES)										
Transfers In	\$	-	-	-	-	-	-	0.0%	-	0.0%
Transfers Out		-	-	-	-	-	-	0.0%	-	0.0%
Total Other Financing Sources/(Uses)	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
FUND BALANCE										
Net Change in Fund Balance	\$	(360,849)	\$ -	\$ -	\$ (34,754)	\$ 34,754	\$ -	0.0%	\$ -	0.0%
Beginning Fund Balance	\$	543,607	\$ 543,607	\$ 182,758	\$ 182,758	\$ -	\$ 182,758	0.0%	\$ 182,758	0.0%
Ending Fund Balance	\$	182,758	\$ 543,607	\$ 182,758	\$ 148,004	\$ 34,754	\$ 182,758	0.0%	\$ 182,758	0.0%



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

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 which was renewed in 2016. The tax levy period is ten years (2016 - 2025). 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		Current Year 2024/2025						2025	
	UNAUDITED									
	Actual	Results	Original 2024 Budget	1/2 2024 Budget	Actual Year-to-Date as of 6/30/2025	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopt Bud vs Proj Actual Result at Yr End	Final Budget	% Change Proj Actual Result at Year End vs. Prop Budget
REVENUES BY SOURCE										
Local Source										
Sales/Use Taxes	\$ 958,922		\$ 971,436	\$ 485,718	\$ 477,493	\$ 539,487	\$ 1,016,980	109.4%	\$ 1,016,980	0.0%
Miscellaneous	13,333		5,000	2,500	13,413	4,883	18,296	631.8%	18,296	0.0%
Interest Earned	43		60	30	18	15	33	10.0%	33	0.0%
Total Local Sources	\$ 972,298		\$ 976,496	\$ 488,248	\$ 490,924	\$ 544,385	\$ 1,035,309	112.0%	\$ 1,035,309	0.0%
State Source										
State Inmate Housing	\$ 107,757		\$ 37,000	\$ 18,500	\$ 50,474	\$ 89,003	\$ 139,477	653.9%	\$ 139,477	0.0%
State Supplemental Pay	-		36,000	18,000	-	43,200	43,200	140.0%	43,200	0.0%
Total State Sources	\$ 107,757		\$ 73,000	\$ 36,500	\$ 50,474	\$ 132,203	\$ 182,677	400.5%	\$ 182,677	0.0%
Total Revenues All Sources	\$ 1,080,055		\$ 1,049,496	\$ 524,748	\$ 541,398	\$ 676,588	\$ 1,217,986	132.1%	\$ 1,217,986	0.0%
EXPENDITURES										
General Government	\$ -		\$ 14,571	\$ 7,285	\$ -	\$ 14,746	\$ 14,746	102.4%	\$ 14,746	0.0%
Sales Tax Collection	-		-	-	-	-	-	-	-	-
Public Safety	571,354		507,523	253,761	327,442	208,558	536,000	111.2%	536,000	0.0%
Salaries & Wages	60,182		15,210	7,605	13,839	25,932	39,771	423.0%	39,771	0.0%
Contract Overtime	-		36,000	18,000	-	43,200	43,200	140.0%	43,200	0.0%
Overtime	-		-	-	-	-	-	0.0%	-	0.0%
State Supplemental Pay	-		-	-	-	-	-	0.0%	-	0.0%
Reserve Officers	106,495		128,016	64,008	40,497	74,495	114,992	79.7%	114,992	0.0%
Employee Group Insurance	-		3,754	1,877	-	54	54	-97.1%	54	0.0%
City Employment Retirement System	201,269		189,578	94,789	24,218	184,766	208,984	120.5%	208,984	0.0%
Police State Pension	11,077		9,848	4,924	5,922	6,926	12,848	160.9%	12,848	0.0%
Payroll Taxes	2,971		5,200	2,600	332	2,668	3,000	15.4%	3,000	0.0%
Uniform Allowance	76,159		22,000	11,000	24,187	45,898	70,085	537.1%	70,085	0.0%
Supplies & Expenses	-		1,500	750	-	5,918	5,918	689.1%	5,918	0.0%
Gas & Oil	420		-	-	-	400	400	-	400	0.0%
Clothing & Rainsuit Allowance	60		-	-	-	-	-	0.0%	-	0.0%
Travel	-		-	-	-	-	-	-	-	-



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

	2024		Current Year 2024/2025							2025	
	UNAUDITED		% Change Last Adopt Bud vs Proj Actual Result at Yr End	Projected Actual Result at Year End	Estimated Remaining for Year	Actual Year-to-Date as of 6/30/2025	1/2 2024 Budget	Original 2024 Budget	Final Budget	% Change Proj Actual Result at Year End vs. Prop Budget	
	Actual Results										
Education	375										
Food Expense	71,360										
Inmate Medical	11,140										
Transportation	-										
Utilities	45,056										
Total Expenditures	\$ 1,157,918								\$ 1,184,009	0.0%	
Excess/(Deficiency) Revenues Over Expenditures	\$ (77,863)								\$ 33,977	0.0%	
OTHER FINANCING SOURCES/(USES)											
Transfers In										0.0%	
General Fund	\$ 19,000								\$ -	0.0%	
Transfers Out	-								\$ -	0.0%	
Total Other Financing Sources/(Uses)	\$ 19,000								\$ -	0.0%	
FUND BALANCE											
Net Change in Fund Balance	\$ (58,863)								\$ 33,977	0.0%	
Beginning Fund Balance	\$ 129,702								\$ 70,839	0.0%	
Ending Fund Balance	\$ 70,839								\$ 104,816	0.0%	

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.



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

	2024		Current Year 2024/2025						2025	
	UNAUDITED		Actual	Estimated	Projected	% Change			% Change	
REVENUES BY SOURCE										
Local Source										
Rent	Actual Results	Original 2024 Budget	1/2 2024 Budget	Year-to-Date as of 6/30/2025	Estimated Remaining for Year	Actual Result at Year End	Last Adopt Bud vs Proj Actual Result at Yr End	Final Budget	Proj Actual Result at Year End vs. Prop Budget	
Interest Earned		\$ 585,705	\$ 292,852	\$ 305,338	\$ 337,160	\$ 642,498	119.4%	\$ 642,498	0.0%	
		150	75	31	34	65	-13.3%	65	0.0%	
Total Revenues	\$ 639,804	\$ 585,855	\$ 292,927	\$ 305,369	\$ 337,194	\$ 642,563	119.4%	\$ 642,563	0.0%	
EXPENDITURES										
Economic Development	621	\$ 2,500	\$ 1,250	\$ -	\$ 3,000	\$ 3,000	140.0%	\$ 3,000	0.0%	
Supplies & Expenses	30,243	\$ 144,400	\$ 72,200	\$ 17,908	\$ -	\$ 17,908		\$ 17,908		
Salaries & Wages	789	\$ 3,500	\$ 1,750	\$ 725	\$ -	\$ 2,177		\$ 2,177		
Payroll Tax Expense	549	\$ 5,758	\$ 2,879	\$ 90	\$ -	\$ 90		\$ 90		
City Retirement System	-	\$ 9,144	\$ 4,572	\$ -	\$ -	\$ -		\$ -		
Employee Group Insurance	-	-	-	-	-	-	#DIV/0!	-	#DIV/0!	
WEDF Contract	-	-	-	-	-	-	-100.0%	-	#DIV/0!	
Economic Development	16,250	10,000	5,000	-	-	-		20,000	0.0%	
Maintenance & Repairs	61,564	-	-	23,392	(3,392)	20,000	#DIV/0!	162,835	0.0%	
Insurance	21,510	262,835	131,417	31,829	131,006	162,835	23.9%	162,835	0.0%	
Miscellaneous	634	-	-	-	-	-	0.0%	-	0.0%	
Transfer to Street Improvement	-	-	-	-	10,000	10,000	#DIV/0!	10,000	0.0%	
Capital Outlay	-	-	-	-	-	-		-		
Total Expenditures	\$ 132,160	\$ 438,137	\$ 219,068	\$ 73,944	\$ 140,614	\$ 216,010	-1.4%	\$ 216,010	0.0%	
Excess/(Deficiency) Revenues Over Expenditures	\$ 507,644	\$ 147,718	\$ 73,859	\$ 231,425	\$ 196,580	\$ 426,553	477.5%	\$ 426,553	0.0%	
OTHER FINANCING SOURCES/(USES)										
Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%	
Transfers Out	-	-	-	-	-	-		-		
General Fund	(931,335)	(140,000)	(70,000)	(195,000)	(110,000)	(305,000)	335.7%	(305,000)	0.0%	



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

	2024 UNAUDITED	Current Year 2024/2025						2025	
		Actual		Projected		% Change		Final Budget	% Change Proj Actual Result at Year End vs. Prop Budget
		Original 2024 Budget	1/2 2024 Budget	Year-to-Date as of 6/30/2025	Estimated Remaining for Year	Actual Result at Year End	Last Adopt Bud vs Proj Actual Result at Yr End		
Total Other Financing Sources/(Uses)	Actual Results \$ (931,335)	\$ (140,000)	\$ (70,000)	\$ (195,000)	\$ (110,000)	\$ (305,000)	335.7%	\$ (305,000)	0.0%
FUND BALANCE									
Net Change in Fund Balance	\$ (423,691)	\$ 7,718	\$ 3,859	\$ 36,425	\$ 86,580	\$ 121,553	3049.9%	\$ 121,553	0.0%
Beginning Fund Balance	\$ 398,092	\$ 398,092	\$ (25,599)	\$ (25,599)	\$ -	\$ (25,599)	0.0%	\$ (25,599)	0.0%
Ending Fund Balance	\$ (25,599)	\$ 405,810	\$ (21,740)	\$ 10,826	\$ 86,580	\$ 95,954	-541.4%	\$ 95,954	0.0%

Function

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

Allied Flag Canal Energy
The Salvage Company Maximus
Roberson Advertising International Paper
Northshore Charter School Diamond Scaffold

Comments

None



CITY OF BOGALUSA
SPECIAL REVENUE FUNDS - BUDGET FOR YEAR ENDING DECEMBER 31, 2025
INDUSTRIAL PARK COMPLEX SALES TAX

	2023		Current Year 2024/2025						2025	
	UNAUDITED		Original 2024 Budget	1/2 2024 Budget	Actual Year-to-Date as of 6/30/2025	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopt Bud vs Proj Actual	Final Budget	% Change Proj Actual Result at Year End vs. Prop Budget
REVENUES BY SOURCE										
Local Source										
Sales/Use Tax	\$ -	-	\$ -	\$ -	\$ -	\$ -	-	0.0%	\$ -	0.0%
Interest Earned	\$ -	-	-	-	-	-	-	0.0%	-	0.0%
Total Revenues	\$ -	-	\$ -	\$ -	\$ -	\$ -	-	0.0%	\$ -	0.0%
EXPENDITURES										
General Government										
Sales Tax Collection	\$ -	-	\$ -	\$ -	\$ -	\$ -	-	0.0%	\$ -	0.0%
City Employee Retirement System	\$ -	-	-	-	-	-	-	0.0%	-	0.0%
Economic Development										
Insurance	\$ -	-	-	-	-	-	-	0.0%	-	0.0%
Maintenance & Repairs	\$ -	-	-	-	-	-	-	0.0%	-	0.0%
Miscellaneous	\$ -	-	-	-	-	-	-	#DIV/0!	-	#DIV/0!
Total Expenditures	\$ -	-	\$ -	\$ -	\$ -	\$ -	-	#DIV/0!	\$ -	#DIV/0!
Excess/(Deficiency) Revenues Over Expenditures	\$ -	-	\$ -	\$ -	\$ -	\$ -	-	#DIV/0!	\$ -	#DIV/0!
OTHER FINANCING SOURCES/(USES)										
Transfers In	\$ -	-	\$ -	\$ -	\$ -	\$ -	-	0.0%	\$ -	0.0%
Transfers Out	\$ -	-	-	-	-	-	-	0.0%	-	0.0%
General Fund	\$ -	-	-	-	-	-	-	0.0%	-	0.0%
Total Other Financing Sources/(Uses)	\$ -	-	\$ -	\$ -	\$ -	\$ -	-	0.0%	\$ -	0.0%
FUND BALANCE										
Net Change in Fund Balance	\$ -	-	-	\$ -	\$ -	\$ -	-	#DIV/0!	\$ -	#DIV/0!
Beginning Fund Balance	\$ 3	\$ -	\$ -	\$ -	\$ -	\$ -	-	#DIV/0!	\$ -	#DIV/0!
Ending Fund Balance	\$ 3	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.0%	\$ -	0.0%



CITY OF BOGALUSA
SPECIAL REVENUE FUNDS - BUDGET FOR YEAR ENDING DECEMBER 31, 2025
INDUSTRIAL PARK COMPLEX SALES TAX

Function

This fund was created to account for the collection of a 1/4 cent sales tax which was renewed by referendum in November 2007. The funds are dedicated to (1) improving and/or maintaining the City's Industrial Park, (2) constructing additions and improvements to existing buildings in the Industrial Park, and (3) constructing, acquiring, and improving additional buildings therein.

Beginning in 2019, half of the sales tax revenue was rededicated to the City of Bogalusa Retirement System Fund (COBERS). In 2020, the remaining taxes were rededicated to COBERS.

Comments

The cash available in the Industrial Complex Sales Tax Fund was transferred to the COBERS Fund. The last year of reporting for this fund is 2021.



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

	2024		Current Year 2024/2025						2025	
	UNAUDITED									
	Actual	Results	Original 2024 Budget	1/2 2024 Budget	Year-to-Date as of 6/30/2025	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopt Bud vs Proj Actual Result at Yr End	Final Budget	% Change Proj Actual Result at Year End vs. Prop Budget
REVENUES BY SOURCE										
Local Source										
Sales/Use Tax	\$ 1,452,972		\$ 60	\$ 30	\$ 734,781	\$ 723,707	\$ 801,913	\$ 1,525,620	\$ 1,525,620	0.0%
Interest Earned	34				46	56	102	102	102	0.0%
Total Revenues	\$ 1,453,006		\$ 1,469,623	\$ 734,811	\$ 723,753	\$ 801,969	\$ 1,525,722	107.6%	\$ 1,525,722	0.0%
EXPENDITURES										
General Government										
Sales Tax Collection	\$ -		\$ 22,043	\$ 11,021	\$ -	\$ 22,121	\$ 22,121	100.7%	\$ 22,121	0.0%
Total Expenditures	\$ -		\$ 22,043	\$ 11,021	\$ -	\$ 22,121	\$ 22,121	100.7%	\$ 22,121	0.0%
Excess/(Deficiency) Revenues Over Expenditures	\$ 1,453,006		\$ 1,447,580	\$ 723,790	\$ 723,753	\$ 779,848	\$ 1,503,601	107.7%	\$ 1,503,601	0.0%
OTHER FINANCING SOURCES/(USES)										
Transfers In	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
Transfers Out										
General Fund	(1,467,500)		(1,446,580)	(723,290)	(570,000)	(933,601)	(1,503,601)	107.9%	(1,503,601)	0.0%
Total Other Financing Sources/(Uses)	\$ (1,467,500)		\$ (1,446,580)	\$ (723,290)	\$ (570,000)	\$ (933,601)	\$ (1,503,601)	107.9%	\$ (1,503,601)	0.0%
FUND BALANCE										
Net Change in Fund Balance	\$ (14,494)		\$ 1,000	\$ 500	\$ 153,763	\$ (153,753)	\$ -	0.0%	\$ -	0.0%
Beginning Fund Balance	\$ 112,012		\$ 112,012	\$ 97,518	\$ 97,518	\$ -	\$ 97,518	0.0%	\$ 97,518	0.0%
Ending Fund Balance	\$ 97,518		\$ 113,012	\$ 98,018	\$ 251,271	\$ (153,753)	\$ 97,518	-0.5%	\$ 97,518	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.



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

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 UNAUDITED		Current Year 2024/2025						2025	
	Actual Results		Original 2024 Budget	1/2 2024 Budget	Actual Year-to-Date as of 6/30/2025	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopt Bud vs Proj Actual Result at Yr End	Final Budget	% Change Proj Actual Result at Year End vs. Prop Budget
REVENUES BY SOURCE										
Local Source										
Sales/Use Tax	\$ 435,311		\$ 439,814	\$ 219,907	\$ 216,823	\$ 240,863	\$ 457,686	108.1%	\$ 457,686	0.0%
Interest Earned	124		134	67	37	62	99	47.8%	99	0.0%
Insurance Proceeds	-		-	-	751	-	751	#DIV/0!	751	0.0%
Loan Proceeds	-		-	-	-	-	-	0.0%	-	100.0%
Total Revenues	\$ 435,435		\$ 439,948	\$ 219,974	\$ 217,611	\$ 240,925	\$ 458,536	108.5%	\$ 458,536	0.0%
EXPENDITURES										
General Government										
General Government	\$ 23,056		\$ 30,000	\$ 15,000	\$ 4,482	\$ 25,518	\$ 30,000	100.0%	\$ 30,000	0.0%
Tools & Small Equipment	50,018		-	-	-	18,200	18,200	#DIV/0!	18,200	0.0%
Sales Tax Collection	-		6,180	3,090	-	6,636	6,636	114.8%	6,636	0.0%
Vehicle Maintenance	-		50,000	25,000	38	115	153	-99.4%	153	0.0%
Equipment Maintenance	106,692		60,000	30,000	64,186	37,814	102,000	240.0%	102,000	0.0%
Supplies	3,277		-	-	-	3,500	3,500	#DIV/0!	3,500	0.0%
Capital Outlay	202,807		200,000	100,000	6,471	38,029	44,500	-55.5%	44,500	0.0%
Debt Service										
Principal	92,780		-	-	95,694	-	95,694	#DIV/0!	95,694	0.0%
Interest	12,214		-	-	9,300	-	9,300	#DIV/0!	9,300	0.0%
Total Expenditures	\$ 490,844		\$ 346,180	\$ 173,090	\$ 180,171	\$ 129,812	\$ 309,983	79.1%	\$ 309,983	0.0%
Excess/(Deficiency) Revenues Over Expenditures	\$ (55,409)		\$ 93,768	\$ 46,884	\$ 37,440	\$ 111,113	\$ 148,553	216.9%	\$ 148,553	0.0%
OTHER FINANCING SOURCES/(USES)										
Transfers In	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
Transfers Out	(101,152)		-	-	-	-	-	0.0%	-	0.0%
Total Other Financing Sources/(Uses)	\$ (101,152)		\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%



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

	2024		Current Year 2024/2025						2025	
	UNAUDITED									
	Actual Results									
	Original 2024 Budget	1/2 2024 Budget	Actual Year-to-Date as of 6/30/2025	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopt Bud vs Proj Actual Result at Yr End		Final Budget	Proj Actual Result at Year End vs. Prop Budget	% Change
FUND BALANCE										
Net Change in Fund Balance	\$ 93,768	\$ 46,884	\$ 37,440	\$ 111,113	\$ 148,553	216.9%		\$ 148,553		0.0%
Beginning Fund Balance	\$ 364,501	\$ 208,040	\$ 208,040	\$ -	\$ 208,040	0.0%		\$ 208,040		0.0%
Ending Fund Balance	\$ 458,369	\$ 254,924	\$ 245,480	\$ 111,113	\$ 356,593	39.9%		\$ 356,593		0.0%

Function

This fund was created from the 15% avails of a 1 cent sales/use tax renewed in 2007. The effective term of this tax levy is through May 31, 2022.

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



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

	2024		Current Year 2024/2025							2025	
	UNAUDITED		Original 2024 Budget	1/2 2024 Budget	Actual Year-to-Date as of 6/30/2025	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopt Bud vs Proj Actual Result at Yr End		Final Budget	% Change Proj Actual Result at Year End vs. Prop Budget
REVENUES BY SOURCE Local Source	Actual Results										
		\$ 726,486	\$ 367,133	\$ 361,852	\$ 400,958	\$ 762,810	107.8%		\$ 762,810	0.0%	
	115		90	45	51	87	206.7%		138	0.0%	
Total Revenues		\$ 726,601	\$ 367,178	\$ 361,903	\$ 401,045	\$ 762,948	107.8%		\$ 762,948	0.0%	
EXPENDITURES General Government											
		\$ -	\$ 5,507	\$ -	\$ 11,060	\$ 11,060	100.8%		\$ 11,060	0.0%	
		50,366	125,000	159,824	167,647	327,471	162.0%		327,471	0.0%	
		310,974	236,671	137,845	286,572	424,417	79.3%		424,417	0.0%	
Capital Outlay		8,372	-	-	-	-	0.0%		-	0.0%	
Total Expenditures		\$ 369,712	\$ 367,178	\$ 297,669	\$ 465,279	\$ 762,948	107.8%		\$ 762,948	0.0%	
Excess/(Deficiency) Revenues Over Expenditures		\$ 356,889	\$ -	\$ 64,234	\$ (64,234)	\$ -	#DIV/0!		\$ -	#DIV/0!	
OTHER FINANCING SOURCES/(USES) Transfers In											
		\$ -	\$ -	\$ -	\$ -	\$ -	0.0%		\$ -	0.0%	
		-	-	-	-	-	0.0%		-	0.0%	
Total Other Financing Sources/(Uses)		\$ -	\$ -	\$ -	\$ -	\$ -	0.0%		\$ -	0.0%	
FUND BALANCE Net Change in Fund Balance											
		\$ 356,889	\$ -	\$ 64,234	\$ (64,234)	\$ -	#DIV/0!		\$ -	#DIV/0!	
		\$ 73,952	\$ 430,841	\$ 430,841	\$ -	\$ 430,841	0.0%		\$ 430,841	0.0%	
Beginning Fund Balance		\$ 430,841	\$ 430,841	\$ 495,075	\$ (64,234)	\$ 430,841	0.0%		\$ 430,841	0.0%	
Ending Fund Balance											



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

Function

This fund was created from the 25% avails of a 1 cent sales/use tax renewed in 2007. The tax was renewed in April 2012 and will be effective from June 1, 2012 through May 31, 2022.

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

Comments

None



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

	2024		Current Year 2024/2025						2025	
	UNAUDITED									
	Actual Results		Original 2024 Budget	1/2 2024 Budget	Actual Year-to-Date as of 6/30/2025	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopt Bud vs Proj Actual Result at Yr End	Final Budget	% Change Proj Actual Result at Year End vs. Prop Budget
REVENUES BY SOURCE										
Local Source										
Advalorem Taxes	\$ 1,250		\$ 528,142	\$ 264,071	\$ 367,356	\$ 168,124	\$ 535,480	102.8%	\$ 535,480	0.0%
Interest Earned	157		150	75	26	39	65	-13.3%	65	0.0%
Total Revenues	\$ 1,407		\$ 528,292	\$ 264,146	\$ 367,382	\$ 168,163	\$ 535,545	102.7%	\$ 535,545	0.0%
EXPENDITURES										
Landfill	\$ 259,587		\$ 295,000	\$ 147,500	\$ 136,723	\$ 158,277	\$ 295,000	100.0%	\$ 295,000	0.0%
Total Expenditures	\$ 259,587		\$ 295,000	\$ 147,500	\$ 136,723	\$ 158,277	\$ 295,000	100.0%	\$ 295,000	0.0%
Excess/(Deficiency) Revenues Over Expenditures	\$ (258,180)		\$ 233,292	\$ 116,646	\$ 230,659	\$ 9,886	\$ 240,545	106.2%	\$ 240,545	100.0%
OTHER FINANCING SOURCES/(USES)										
Transfers In	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
Transfers Out	(365,000)		-	-	-	-	-	0.0%	-	0.0%
Total Other Financing Sources/(Uses)	\$ (365,000)		\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
FUND BALANCE										
Net Change in Fund Balance	\$ (623,180)		\$ 233,292	\$ 116,646	\$ 230,659	\$ 9,886	\$ 240,545	106.2%	\$ 240,545	10000.0%
Beginning Fund Balance	\$ 578,486		\$ 578,486	\$ (44,694)	\$ (44,694)	\$ -	\$ (44,694)	0.0%	\$ (44,694)	0.0%
Ending Fund Balance	\$ (44,694)		\$ 811,778	\$ 71,952	\$ 185,965	\$ 9,886	\$ 195,851	172.2%	\$ 195,851	0.0%

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 which was renewed in November 2011. The tax levy period is ten years (2012 - 2021).



CITY OF BOGALUSA
SPECIAL REVENUE FUNDS - BUDGET FOR YEAR ENDING DECEMBER 31, 2025
LANDFILL FACILITIES 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.

The voters elected not to renew this tax in the election held in November 2021.

Comments

The voters approved the tax renewal in 2022.



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

	2024		Current Year 2024/2025						2025	
	UNAUDITED		Original 2024 Budget	1/2 2024 Budget	Actual Year-to-Date as of 6/30/2025	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopt Bud vs Proj Actual	Final Budget	% Change Proj Actual Result at Year End vs. Prop Budget
REVENUES BY SOURCE										
Local Source										
Advalorem Taxes		\$ 501	\$ 212,314	\$ 106,157	\$ -	\$ 215,694	\$ 215,694	103.2%	\$ 215,694	0.0%
Interest Earned		28	60	30	-	-	-	-100.0%	-	#DIV/0!
Total Revenues		\$ 529	\$ 212,374	\$ 106,187	\$ -	\$ 215,694	\$ 215,694	103.1%	\$ 215,694	0.0%
EXPENDITURES										
Public Works										
Maintenance & Repairs		\$ 29,118	\$ 177,374	\$ 88,687	\$ 23,080	\$ 23,080	\$ 145,729	64.3%	\$ 145,729	0.0%
Tools & Small Equipment		\$ 1,088	-	-	-	115	345	#DIV/0!	345	0.0%
Culture and Recreation		6,216	-	-	-	35,000	35,000	100.0%	35,000	0.0%
Capital Outlay		6,615	35,000	17,500	-	-	-	-	-	-
Total Expenditures		\$ 43,037	\$ 212,374	\$ 106,187	\$ 23,080	\$ 58,195	\$ 181,074	70.5%	\$ 181,074	0.0%
Excess/(Deficiency) Revenues Over Expenditures		\$ (42,508)	\$ -	\$ -	\$ (23,080)	\$ 157,499	\$ 34,620	#DIV/0!	\$ 34,620	0.0%
OTHER FINANCING SOURCES/(USES)										
Transfers In		\$ (45,000)	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
Transfers Out		(57,000)	-	-	-	-	-	0.0%	-	0.0%
Total Other Financing Sources/(Uses)		\$ (102,000)	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
FUND BALANCE										
Net Change in Fund Balance		\$ (144,508)	\$ -	\$ -	\$ (23,080)	\$ 157,499	\$ 34,620	#DIV/0!	\$ 34,620	0.0%
Beginning Fund Balance		\$ 222,875	\$ 222,875	\$ 78,367	\$ 78,367	\$ -	\$ 78,367	0.0%	\$ 78,367	0.0%
Ending Fund Balance		\$ 78,367	\$ 222,875	\$ 78,367	\$ 55,287	\$ 157,499	\$ 112,987	44.2%	\$ 112,987	0.0%



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

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. The election was held in November 2009.

Comments

None



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

	2024		Current Year 2024/2025							2025	
	UNAUDITED										
	Actual	Results	Original 2024 Budget	1/2 2024 Budget	Actual Year-to-Date as of 6/30/2025	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopt Bud vs Proj Actual Result at Yr End		Final Budget	% Change Proj Actual Result at Year End vs. Prop Budget
REVENUES BY SOURCE											
Local Source											
Advalorem Taxes	\$	501	\$ 212,364	\$ 106,182	\$ 295,947	\$ (80,253)	\$ 215,694	103.1%		\$ 215,694	0.0%
Donations		5,572	-	-	450	150	600	#DIV/0!		\$ 600	
Baseball Signups		15,065	12,000	6,000	-	-	-	-100.0%			
Concession Sales		2,044	1,208	604	-	-	-	-100.0%			
Rental Income		2,450	-	-	350	3,850	4,200	#DIV/0!		4,200	0.0%
Miscellaneous Income		6,535	15,000	7,500	1,900	1,700	3,600	-52.0%		3,600	
Recreational Trails Grant		1,571									
Interest Earned		59	56	28	48	42	90	221.4%		90	0.0%
Total Revenues	\$	33,797	\$ 240,628	\$ 120,314	\$ 298,695	\$ (74,511)	\$ 224,184	86.3%		\$ 224,184	0.0%
EXPENDITURES											
Culture & Recreation											
Salaries & Wages	\$	66,453	\$ 87,000	\$ 43,500	\$ 33,699	\$ 15,104	\$ 48,803	12.2%		\$ 48,803	0.0%
Overtime		-	-	-	126	-	126	#DIV/0!		126	0.0%
Employee Group Insurance		9,483	10,058	5,029	2,188	1,612	3,800	-24.4%		3,800	0.0%
Travel		2,501									
City Employment Retirement System		7,026	6,426	3,213	3,037	1,493	4,530	41.0%		4,530	0.0%
Payroll Taxes		4,946	2,356	1,178	1,241	559	1,800	52.8%		1,800	0.0%
Supplies & Expenses		45,405	4,228	2,114	4,788	7,888	12,676	0.0%		12,676	0.0%
Gas & oil		50									
Culture & Recreation		241	150,000	75,000	1,312	20,688	22,000	-70.7%		22,000	0.0%
Youth Recreation Program		18,216	10,000	5,000	-	1,000	1,000	-80.0%		1,000	0.0%
Ballpark Concession		3,118	-	-	-	1,500	1,500	#DIV/0!		1,500	0.0%
Tools & Small Equipment		-	500	250	-	-	-	-100.0%			
Repairs & Maintenance		1,013	-	-	4,652	4,190	8,842	#DIV/0!		8,842	
Grant Expense		875									
Utilities		88,006	80,000	40,000	45,058	47,884	92,942	132.4%		92,942	0.0%
Capital Outlay		10,069	-	-	-	-	-	#DIV/0!		-	#DIV/0!



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

	2024		Current Year 2024/2025						2025	
	UNAUDITED									
	Actual Results		Original 2024 Budget	1/2 2024 Budget	Actual Year-to-Date as of 6/30/2025	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopt Bud vs Proj Actual Result at Yr End	Final Budget	% Change Proj Actual Result at Year End vs. Prop Budget
Total Expenditures	\$ 257,402		\$ 350,568	\$ 175,284	\$ 96,101	\$ 101,918	\$ 198,019	13.0%	\$ 198,019	0.0%
Excess/(Deficiency) Revenues Over Expenditures	\$ (223,605)		\$ (109,940)	\$ (54,970)	\$ 202,594	\$ (176,429)	\$ 26,165	-147.6%	\$ 26,165	0.0%
OTHER FINANCING SOURCES/(USES)										
Transfers In										
General Fund					\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
Transfers Out			(109,940)	(54,970)	-	-	-	0.0%	-	0.0%
Total Other Financing Sources/(Uses)	\$ -		\$ (109,940)	\$ (54,970)	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
FUND BALANCE										
Net Change in Fund Balance	\$ (223,605)		\$ (219,880)	\$ (109,940)	\$ 202,594	\$ (176,429)	\$ 26,165	-123.8%	\$ 26,165	0.0%
Beginning Fund Balance	\$ 183,168		\$ 183,168	\$ (40,437)	\$ (40,437)	\$ -	\$ (40,437)	0.0%	\$ (40,437)	0.0%
Ending Fund Balance	\$ (40,437)		\$ (36,712)	\$ (150,377)	\$ 162,157	\$ (176,429)	\$ (14,272)	-90.5%	\$ (14,272)	0.0%

Function

This fund was created by 1/2 of a 4 mill advalorem tax (2 mills) approved by the voters in 2000. The effective period of the tax was 2000 - 2009. In 2009 the tax was renewed for the period 2010 - 2019. 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 UNAUDITED	Current Year 2024/2025						2025	
		Actual Results	Original 2024 Budget	1/2 2024 Budget	Actual Year-to-Date as of 6/30/2025	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopt Bud vs Proj Actual Result at Yr End	% Change Proj Actual Result at Year End vs. Prop Budget
REVENUES BY SOURCE									
State Source									
Community Development Block Grant		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	0.0%
Total Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	0.0%
EXPENDITURES									
Public Works									
Water/Sewer System Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	0.0%
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	0.0%
Excess/(Deficiency) Revenues Over Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	0.0%
OTHER FINANCING SOURCES/(USES)									
Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	0.0%
Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	0.0%
Total Other Financing Sources/(Uses)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	0.0%
FUND BALANCE									
Net Change in Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	0.0%
Beginning Fund Balance	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	0.0%	0.0%
Ending Fund Balance	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	0.0%	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 UNAUDITED	Current Year 2024/2025						2025	
		Original 2024 Budget	1/2 2024 Budget	Actual Year-to-Date as of 6/30/2025	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopt Bud vs Proj Actual Result at Yr End	Final Budget	% Change Proj Actual Result at Year End vs. Prop Budget
AIRPORT									
State Source									
Airport Receipts - State	\$ 341,782	\$ -	\$ -	\$ 76,949	\$ -	\$ 76,949	0.0%	\$ 76,949	0.0%
Total State Sources	\$ 341,782	\$ -	\$ -	\$ 76,949	\$ -	\$ 76,949	0.0%	\$ 76,949	0.0%
Federal Source									
Airport Receipts - Federal	\$ 13,430	\$ -	\$ -	\$ 571,453	\$ -	\$ 571,453	#DIV/0!	\$ 571,453	0.0%
Total Federal Sources	\$ 13,430	\$ -	\$ -	\$ 571,453	\$ -	\$ 571,453	0.0%	\$ -	-100.0%
Total Revenues All Sources	\$ 355,212	\$ -	\$ -	\$ 648,402	\$ -	\$ 648,402	#DIV/0!	\$ 648,402	0.0%
EXPENDITURES									
Airport									
Airport Expansion - Engineering	\$ 69,761	\$ -	\$ -	\$ 8,300	\$ -	\$ 8,300	#DIV/0!	\$ 8,300	0.0%
Airport Construction	309,024	-	-	399,969	240,133	640,102	0.0%	640,102	0.0%
Other Costs	3,800	-	-	-	-	-	0.0%	356	0.0%
Total Expenditures	\$ 382,585	\$ -	\$ -	\$ 408,269	\$ 240,133	\$ 648,402	#DIV/0!	\$ 648,758	0.1%
Excess/(Deficiency) Revenues Over Expenditures	\$ (27,373)	\$ -	\$ -	\$ 240,133	\$ (240,133)	\$ -	0.0%	\$ (356)	0.0%
OTHER FINANCING SOURCES/(USES)									
Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
Transfers Out		-	-	-	-	-	0.0%	-	0.0%
Total Other Financing Sources/(Uses)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
FUND BALANCE									
Net Change in Fund Balance	\$ (27,373)	\$ -	\$ -	\$ 240,133	\$ (240,133)	\$ -	0.0%	\$ (356)	0.0%
Beginning Fund Balance	\$ 27,729	\$ 27,729	\$ 356	\$ 356	\$ -	\$ 356	0.0%	\$ 356	0.0%
Ending Fund Balance	\$ 356	\$ 27,729	\$ 356	\$ 240,489	\$ (240,133)	\$ 356	0.0%	\$ -	0.0%



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

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		Current Year 2024/2025						2025	
	UNAUDITED									
	Actual	Results	Original 2024 Budget	1/2 2024 Budget	Actual Year-to-Date as of 6/30/2025	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopt Bud vs Proj Actual Result at Yr End	Final Budget	% Change Proj Actual Result at Year End vs. Prop Budget
REVENUES BY SOURCE										
Federal Source										
Brownfields Grant Receipts	\$ -	-	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
TOTAL REVENUES	\$ -	-	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
EXPENDITURES										
Economic Development										
Engineering	\$ -	-	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
Travel	\$ -	-	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
TOTAL EXPENDITURES	\$ -	-	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
Excess/(Deficiency) Revenues Over Expenditures	\$ -	-	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
OTHER FINANCING SOURCES/(USES)										
Transfers In	\$ -	-	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
Transfers Out	\$ -	-	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
TOTAL OTHER FINANCING SOURCES/(USES)	\$ -	-	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
FUND BALANCE										
Net Change in Fund Balance	\$ -	-	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
Beginning Fund Balance	\$ 5	5	\$ 5	\$ 5	\$ 5	\$ 5	\$ 5	0.0%	\$ 5	0.0%
Ending Fund Balance	\$ 5	5	\$ 5	\$ 5	\$ 5	\$ 5	\$ 5	0.0%	\$ 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

	Current Year 2024/2025										2025	
	Actual					Projected			% Change			
	Original 2024 Budget	1/2 2024 Budget	Year-to-Date as of 6/30/2025	Estimated Remaining for Year	Actual Result at Year End	Last Adopt Bud vs Proj Actual Result at Yr End		Final Budget	Proj Actual Result at Year End vs. Prop Budget	% Change		
REVENUES BY SOURCE												
Local Source												
Interest Earned	\$ 250	\$ 125	\$ 160	\$ 287	\$ 447	100.0%		\$ 447	0.0%			
Total Local Sources	\$ 250	\$ 125	\$ 160	\$ 287	\$ 447	100.0%		\$ 447	0.0%			
Federal Source												
American Rescue Plan Receipts	\$ -	\$ -	\$ -	\$ 712,000	\$ 712,000	#DIV/0!		\$ 712,000	0.0%			
Total Federal Sources	\$ -	\$ -	\$ -	\$ 712,000	\$ 712,000	0.0%		\$ 712,000	0.0%			
Total Revenues All Sources	\$ 250	\$ 125	\$ 160	\$ 712,287	\$ 712,447	569857.6%		\$ 712,447	0.0%			
EXPENDITURES												
Public Works												
Water/Sewer Improvements	\$ 211,249	\$ -	\$ 437,000	\$ 275,000	\$ 712,000	0.0%		\$ 712,000	100.0%			
Total Expenditures	\$ 211,249	\$ -	\$ 437,000	\$ 275,000	\$ 712,000	0.0%		\$ 712,000	100.0%			
Excess/(Deficiency) Revenues Over Expenditures	\$ (210,999)	\$ 125	\$ (436,840)	\$ 437,287	\$ 447	257.6%		\$ 447	0.0%			
OTHER FINANCING SOURCES/(USES)												
Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%		\$ -	0.0%			
Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%		\$ -	0.0%			
Total Other Financing Sources/(Uses)	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%		\$ -	0.0%			
FUND BALANCE												
Net Change in Fund Balance	\$ (210,999)	\$ 125	\$ (436,840)	\$ 437,287	\$ 447	257.6%		\$ 447	0.0%			
Beginning Fund Balance	\$ 1,040,654	\$ 712,000	\$ 712,000	\$ (712,000)	\$ -	0.0%		\$ -	100.0%			
Ending Fund Balance	\$ 829,655	\$ 712,125	\$ 275,160	\$ (274,713)	\$ 447	-99.9%		\$ 447	0.0%			



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

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 - YEAR ENDING DECEMBER 31, 2025
UTILITIES SYSTEM

	2024		Current Year 2024/2025						2025	
	UNAUDITED									
	Actual Results		Original 2024 Budget	1/2 2024 Budget	Actual Year-to-Date as of 6/30/2025	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopt Bud vs Proj Actual Result at Yr End	Final Budget	% Change Proj Actual Result at Year End vs. Prop Budget
OPERATING REVENUES										
Water, Sewer & Garbage Fees										
Debit/Credit Card Fees	\$ 4,787,857		\$ 5,356,415	\$ 2,678,208	\$ 2,441,115	\$ 2,735,741	\$ 5,176,856	93.3% #DIV/0!	\$ 5,176,856	0.0%
OPERATING EXPENSES										
Total Operating Revenues	\$ 4,787,857		\$ 5,356,415	\$ 2,678,208	\$ 2,441,115	\$ 2,735,741	\$ 5,176,856	93.3%	\$ 5,176,856	0.0%
Salaries & Wages	\$ 535,683		\$ 726,688	\$ 363,344	\$ 291,227	\$ 382,035	\$ 673,262	85.3%	\$ 673,262	0.0%
Contract Labor	26,656		50,000	25,000	7,676	28,012	35,688	42.8%	35,688	0.0%
Overtime	141,519		125,000	62,500	25,737	44,723	70,460	12.7%	70,460	0.0%
Employee Group Insurance	124,512		178,040	89,020	48,869	73,981	122,850	38.0%	122,850	0.0%
City Employment Retirement System	68,186		93,686	46,843	27,601	31,755	59,356	26.7%	59,356	0.0%
Payroll Taxes	11,128		21,035	10,517	5,902	6,275	12,177	15.8%	12,177	0.0%
Supplies & Expenses	52,472		91,200	45,500	20,391	24,037	44,428	-2.4%	44,428	0.0%
Gas & Oil	30,058		15,900	7,950	12,694	31,804	44,498	459.7%	44,498	0.0%
Water Collection Expenses	110,477		100,000	50,000	64,309	46,795	111,104	122.2%	111,104	0.0%
Service charge	24,719		26,000	13,000	495	11,505	12,000	-7.7%	12,000	0.0%
Contractual Services (garbage)	1,094,148		1,158,000	579,000	614,144	614,144	1,228,288	112.1%	1,228,288	0.0%
Tools & Small Equipment	2,202									
Clothing & Raincoat Allowance	419									
Repairs & Maintenance	1,171,226		846,742	423,371	787,276	734,236	1,521,512	259.4%	1,521,512	0.0%
Bad Debt	-		70,000	35,000	-	40,000	40,000	14.3%	40,000	0.0%
Depreciation	1,010,000		1,010,000	505,000	-	995,000	995,000	97.0%	995,000	0.0%
Insurance & Other	50,861		129,320	64,660	93,147	80,688	173,835	168.8%	173,835	0.0%
Utilities	324,058		325,000	162,500	151,742	144,779	296,521	82.5%	296,521	0.0%
Total Operating Expenditures	\$ 4,778,324		\$ 4,966,611	\$ 2,483,205	\$ 2,151,210	\$ 3,289,769	\$ 5,440,979	119.1%	\$ 5,440,979	0.0%
Income from Operations	\$ 9,533		\$ 389,804	\$ 195,003	\$ 289,905	\$ (554,028)	\$ (264,123)	-235.4%	\$ (264,123)	0.0%
NON-OPERATING REVENUES										
Advalorem Taxes	\$ 675		\$ 286,254	\$ 143,127	\$ 200,010	\$ 90,802	\$ 290,812	103.2%	\$ 290,812	0.0%



CITY OF BOGALUSA
ENTERPRISE FUND - YEAR ENDING DECEMBER 31, 2025
UTILITIES SYSTEM

	2024		Current Year 2024/2025						2025	
	UNAUDITED	Actual Results	Original 2024 Budget	1/2 2024 Budget	Actual Year-to-Date as of 6/30/2025	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopt Bud vs Proj Actual Result at Yr End	Final Budget	% Change Proj Actual Result at Year End vs. Prop Budget
Sales Taxes		1,111,593	1,177,170	588,585	578,677	641,819	1,220,496	107.4%	1,220,496	0.0%
Insurance Proceeds		124,836	-	-	-	-	-	#DIV/0!	-	-
State Grants		-	-	-	-	-	-	-	-	-
Interest Earned		12,714	5,255	8,985	8,905	80	8,985	0.0%	7,660	-14.7%
Total Non-Operating Revenues		\$ 1,249,818	\$ 1,468,679	\$ 740,697	\$ 787,592	\$ 732,701	\$ 1,520,293	105.3%	\$ 1,518,968	-0.1%
NON-OPERATING EXPENSES										
Interest Expense		\$ 67,320	\$ 67,320	\$ 67,320	\$ 67,319	\$ 1	\$ 67,320	0.0%	\$ 67,320	0.0%
dumpster rental		15,556	8,150	4,075	6,702	6,258	12,960	218.0%	12,960	
Safe Drinking Water Fee		83,022	33,000	16,500	26,713	27,819	54,532	230.5%	54,532	
State sales tax		13,823	19,821	9,911	-	17,696	21,821	71.7%	21,821	
Sales Tax Collection		-	20,610	10,305	-	-	17,696	0.0%	17,696	0.0%
Paying Agent Fees		-	11,410	11,410	11,410	-	11,410	0.0%	10,400	-8.9%
Total Non-Operating Expenses		\$ 179,721	\$ 160,311	\$ 119,521	\$ 112,144	\$ 51,774	\$ 185,739	55.4%	\$ 184,729	-0.5%
Net Income Before Transfers		\$ 1,079,630	\$ 1,698,172	\$ 816,179	\$ 965,353	\$ 126,899	\$ 1,070,431	31.2%	\$ 1,070,116	0.0%
OTHER FINANCING SOURCES/(USES)										
Transfers In										
Special Revenue - cap imp		\$ 101,152	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
General Fund								0.0%		0.0%
Transfers Out										
Water Rev debt Service		(219,000)	(219,000)	(109,500)	(161,944)		(273,713)	150.0%	(273,713)	0.0%
General Fund		(1,695,935)	(1,695,935)	(847,967)	(525,000)	(975,000)	(1,500,000)	76.9%	(1,500,000)	0.0%
Total Other Financing Sources/(Uses)		\$ (1,813,783)	\$ (1,914,935)	\$ (957,467)	\$ (686,944)	\$ (975,000)	\$ (1,773,713)	85.3%	\$ (1,773,713)	0.0%
NET POSITION										
Change in Net Position		\$ (734,153)	\$ (216,763)	\$ (141,288)	\$ 278,409	\$ (848,101)	\$ (703,282)	397.8%	\$ (703,597)	0.0%



CITY OF BOGALUSA
ENTERPRISE FUND - YEAR ENDING DECEMBER 31, 2025
UTILITIES SYSTEM

	2024 UNAUDITED		Current Year 2024/2025							2025	
			Actual Year-to-Date as of 6/30/2025			Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopt Bud vs Proj Actual Result at Yr End			
	Original 2024 Budget	1/2 2024 Budget	1/2 2024 Budget	6/30/2025	6/30/2025	6/30/2025	6/30/2025		Final Budget	% Change Proj Actual Result at Year End	
Beginning Fund Balance	\$	367,899	\$	655,343	\$	(366,254)	\$	(366,254)	\$	(1,069,536)	192.0%
	\$	(366,254)	\$	438,580	\$	(507,542)	\$	(87,845)	\$	(1,773,133)	65.8%



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	<u>\$86.53</u>
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	<u>\$194.36</u>
Total Delinquent 2020 Taxes	<u>\$ 348.04</u>



DELINQUENT PROPERTY TAXES

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	<u>\$84.62</u>
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



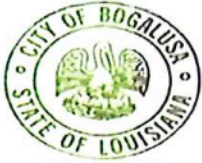
DELINQUENT PROPERTY TAXES

TANDEM CAPITAL, LLC	\$218.59
TANDEM CAPITAL, LLC	\$126.42
TANDEM CAPITAL, LLC	\$9.30
TANDEM CAPITAL, LLC	\$54.96
THOMAS, GEORGE C. ET UX	\$9.72
WILLIAMS, REID M.	\$34.67

Total Delinquent 2022	<u>\$1,555.07</u>
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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



DELINQUENT PROPERTY TAXES

YOUNG, JOHNIE L.

\$48.62

Total Delinquent 2023 Taxes

\$2,143.59



5 YEAR CAPITAL IMPROVEMENT PROGRAM 2025 – 2030

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 the 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 ad valorem 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:	
<u>Special Revenue Fund – Street Sales Tax</u>	
2025	\$762,810
2026	\$785,694
2027	\$809,265
2028	\$833,543
2029	\$858,549
2030	\$884,305

Municipal Building Renovation Plan



5 YEAR CAPITAL IMPROVEMENT PROGRAM 2025 – 2030

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:

Special Revenue Fund – Municipal Building Advalorem Tax

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

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.