

2026



BUDGETS

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MAJOR AND MINOR FUNCTIONAL ACCOUNT CODES

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			49-691	OPERATING TRANSFERS			
			49-692	CAPITAL OUTLAY TRANSFERS			

EXPENDITURES: OBJECT CODES LISTING

<u>OBJECT CODE</u>	<u>OBJECT NAME</u>
	REGULAR SALARIES AND WAGES - SALARIES AND WAGES FOR ALL EMPLOYEES OTHER THAN STUDENTS AND TEMPORARY.
5120	REGULAR SALARIES
5121	OVERTIME
5122	TERMINATION
	OTHER SALARY AND WAGES - SALARIES AND WAGES FOR STUDENT AND TEMPORARY EMPLOYEES.
5130	PERMANENT - PART TIME
5131	TEMPORARY / SEASONAL
	EMPLOYEE BENEFITS - EMPLOYER CONTRIBUTIONS TO A RETIREMENT SYSTEM, SOCIAL SECURITY, INSURANCE, WORKMEN'S COMPENSATION AND UNEMPLOYMENT INSURANCE.
5150	EMPLOYER FICA CONTRIBUTIONS
5151	EMPLOYER PORTION MEDICARE
5152	EMPLOYER PORTION RETIREMENT
5153	EMPLOYER PORTION GROUP INSURANCE
5154	EMPLOYER PORTION PENSION WIDOWS
	ADVERTISING, DUES, AND SUBSCRIPTIONS - EXPENSES OF PUBLICATION OF LEGAL NOTICES, REPORTS, ETC., DUES PAID TO ORGANIZATIONS TO WHICH THE GOVERNMENTAL UNIT BELONGS AND FOR SUBSCRIPTIONS TO NEWSPAPERS AND OTHER PERIODICALS USED BY THE REPORTING UNIT.
5210	ADVERTISING, DUES AND SUBSCRIPTIONS
	TECHNOLOGY
5211	SOFTWARE
5212	COMPUTER SOFTWARE
	PRINTING - PRINTING AND DUPLICATING COST
5220	PRINTING / STATIONARY AND FORMS
	UTILITIES - COSTS OF PUBLIC UTILITIES SERVICES.
5230	TELEPHONE/BEEPERS
5231	POSTAGE
5232	CAN SYSTEM
5233	EMERGENCY UTILITIES ASSIST
	COMMUNICATIONS - COSTS OF POSTAGE, TELEPHONE, AND OTHER COMMUNICATION SERVICES
5240	UTILITIES
5241	ELECTRICITY
5242	WATER AND GAS
	RENTALS - AMOUNTS PAID FOR THE LEASE OR RENT OF LAND , BUILDINGS, OR EQUIPMENT
5251	BUILDINGS
5252	EQUIPMENT - OFFICE
5253	DUMPSTER
5254	PORTABLE TOILETS
5255	EQUIPMENT - FIELD
5259	MISCELLANEOUS

	MAINTENANCE SERVICES (CONTRACTUAL) - SERVICES PROCURED INDEPENDENTLY BY CONTRACT OR AGREEMENT WITH PERSONS, FIRMS, CORPORATIONS, OR OTHER GOVERNMENTAL UNITS.
5270	CONTRACTUAL MAINT. SERVICE
5271	PLUMBING & HEATING
5272	ELECTRICAL
5273	PEST CONTROL
5274	JANITORIAL
5275	FURNITURE, OFFICE MACHINES, AND EQUIPMENT
5276	PARK MAINTENANCE
5277	911 CONTRACT PAYMENTS
5278	GROUPS
5279	MISCELLANEOUS
	INSURANCE AND SURETY BONDS - COSTS OF INSURANCE CARRIED FOR THE PROTECTION OF THE LOCAL GOVERNMENT SUCH AS FIRE, THEFT, CASUALTY, GENERAL AND PROFESSIONAL LIABILITY, AUTO COVERAGE, SURETY BONDS, ETC.
5281	GENERAL LIABILITY
5282	FIRE AND CASUALTY
5283	AUTO
5284	WORKMAN'S COMP
5285	UNEMPLOYMENT
5286	BOILERS
5287	MEDICAL INSURANCE
5288	WORKMAN'S COMP EXPENSES
	PROFESSIONAL SERVICES - LEGAL , ENGINEERING, ARCHITECTURAL, AND OTHER SERVICES PROCURED BY THE LOCAL UNIT AS INDEPENDENT PROFESSIONAL ASSISTANCE.
5290	PROFESSIONAL SERVICES - GENERAL
5291	ENGINEERING
5292	LEGAL
5293	ARCHITECTURAL & LANDSCAPING
5294	ACCOUNTING, AUDITING, BOOKKEEPING
5295	LABORATORY TESTING
5296	DENTAL
5297	OPTICAL
5298	MEDICAL
5299	MISCELLANEOUS
	MAINTENANCE OF PROPERTY AND EQUIPMENT - COSTS INCURRED FOR THE REPAIR AND MAINTENANCE OF BUILDINGS AND EQUIPMENT. INCLUDE ONLY COSTS OF MAINTENANCE PERFORMED BY NON-EMPLOYEES WHICH IS NOT ON A CONTINUING BASIS (CONTRACTUAL) WHICH IS CODED IN THE 270 SERIES ABOVE.
5320	MAINTENANCE OF PROPERTY & EQUIPMENT
5321	MAINTENANCE OF GROUNDS
5322	MAINTENANCE OF BUILDINGS
5323	AUTOS AND TRUCKS
5324	MACHINERY AND EQUIPMENT
5325	PLUMBING, HEATING, ELECTRICAL
5326	FURNITURE, OFFICE MACHINES
5327	MAINTENANCE OF COMPUTERS
5329	MAINTENANCE
	SMALL TOOLS AND EQUIPMENT - SMALL TOOLS AND ITEMS OF MINOR EQUIPMENT THAT ARE REPURCHASED FREQUENTLY AND HAVE A LOW VALUE PER UNIT. SUCH ITEMS WOULD INCLUDE RAKES, SHOVELS, HAND TOOLS, GARDEN HOSES, ETC.
5340	SMALL TOOLS AND EQUIPMENT
	OPERATING SUPPLIES - ALL TYPES OF SUPPLIES CONSUMED IN THE CONDUCT OF OPERATIONS. (EXCLUDES CONSTRUCTIONAL MATERIALS AND ROAD/DRAINAGE REPAIR MATERIALS WHICH ARE CODED IN THE 370 SERIES CODED BELOW.)
5350	OPERATING SUPPLIES
5351	OFFICE SUPPLIES
5352	CLEANING SUPPLIES - BROOMS, MOPS, WAX, DISINFECTANTS, WINDEX, ETC.
5353	CONSUMABLE SUPPLIES - HAND TOWELS, HAND SOAPS, KLEENEX TISSUE, ETC.
5354	VEHICLE SUPPLIES(GAS, OIL, ANTIFREEZE, ETC.)
5355	FARM SUPPLIES - FERTILIZER, SEED, TIES, POLES, ETC.
5356	RECREATIONAL AND CULTURAL SUPPLIES
5357	MEDICAL, DRUGS
5358	FOOD
5359	CLOTHING
5365	EQUIPMENT PURCHASES

	MATERIALS - MATERIALS USED PRIMARILY FOR CONSTRUCTION, REPAIR OR MAINTAINING OF BUILDINGS , GROUNDS, ROADS , DRAINAGE, AND PARKS
5370	MATERIALS - GENERAL
5371	GRAVEL, DIRT, SAND, LIMESTONE, ETC.
5372	STRUCTURAL STEEL AND IRON
5373	CEMENT, BRICKS, LIME, AND PLASTIC
5374	CEMENT AND METAL PIPES/FITTINGS
5375	EQUIPMENT AND VEHICLE REPAIR PARTS
5376	ASPHALT AND ASPHALT FILLER
5377	LUMBER, WOOD PRODUCTS
5378	PAINT, OILS, GLASS
5379	MISCELLANEOUS
5380	SUPPLIES
	TRAVEL - COSTS OF TRANSPORTATION, LODGING, MEALS, CONVENTION EXPENSES AND OTHER SIMILAR ITEMS WHILE ON OFFICIAL BUSINESS OF THE GOVERNMENTAL UNIT.
5410	TRAVEL- GENERAL
5411	TRANSPORTATION, MILEAGE
5412	LODGING
5413	MEALS
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5420	SOCIAL SERVICES - SERVICE
5421	ADMINISTRATIVE
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5423	LANDLORD
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5425	LABOR
5428	MATERIALS
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CAPITAL OUTLAY - OUTLAYS FOR THE ACQUISITION OF OR ADDITION TO FIXED ASSETS	
5610	ACQUISITION OF LAND LAND ACQUISITION COSTS, EASEMENTS, RIGHTS OF WAY
5620	ACQUISITION OF BUILDINGS ACQUISITION OF BUILDINGS AND ANY PERMANENT
5621	IMPROVEMENTS TO BUILDINGS/NEW CONSTRUCTION
5630	IMPROVEMENTS OTHER THAN BUILDINGS ACQUISITION VALUE OF PERMANENT IMPROVEMENTS, OTHER THAN BUILDINGS, WHICH ADD VALUE TO THE LAND. EXAMPLES ARE FENCES, RETAINING WALLS, SIDEWALKS.
5640	ACQUISITION OF MOTOR VEHICLES
5650	ACQUISITION OF EQUIPMENT ACQUISITION OF MACHINERY AND EQUIPMENT INCLUDING OFFICE FURNITURE AND EQUIPMENT.
5660	ROAD OVERLAY
5661	ROAD CONSTRUCTION
5664	BRIDGE REPAIRS AND REPLACEMENT
INTERGOVERNMENTAL / OPERATING TRANSFERS - EXPENDITURES MADE BY ONE LEVEL OR UNIT OF GOVERNMENT TO ANOTHER GOVERNMENT IN SUPPORT OF GOVERNMENTAL ACTIVITIES ADMINISTERED BY THE RECIPIENT UNIT.	
5713	COURT ATTENDANCE-BAILIFFS
5714	COURT ATTENDANCE-COURT REPORTER
5750	DEQ FEES
5760	TRANSFER TO OTHER FUND
5761	OPERATING TRANSFER - INTER FUND
5762	SINKING FUND TRANSFER
5763	CAPITAL OUTLAY TRANSFER
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5764-01	VETERAN -AFFAIRS
5764-02	FOOD-BANK - ADMIN.
5764-03	GRANT FOOD BANK - WBRP
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5764-05	GRANT FOOD BANK - ST JOHNS
DEPRECIATION AND BAD DEBT	
5900	DEPRECIATION EXPENSE
7000	BAD DEBT EXPENSE

GENERAL FUND

TAB 3

**WEST BATON ROUGE PARISH COUNCIL
BUDGET ESTIMATES AND REQUEST
YEAR 2026 FUND: GENERAL (001)**

ACCOUNT NUMBER:	DESCRIPTION	ACTUAL 2024	CURRENT YEAR BUDGET 2025	CURRENT YEAR ESTIMATE 2025	REQUESTED 2026	
	REVENUE					
	TAXES - 031					
001.30.031-4110.00	AD VALOREM TAX (3.52) AT \$740,000/mill	\$ 2,530,774	\$ 2,488,200	\$ 2,436,163	\$ 2,604,800	
001.30.031-4120.00	SALES AND USE TAX	\$ 6,401,610	\$ 5,151,250	\$ 5,170,376	\$ 5,152,777	
001.30.031-4120.01	SALES TAX DISTRICT 1	\$ 6,353,951	\$ 5,111,655	\$ 5,112,717	\$ 5,095,315	
001.30.031-4210.00	ALCOHOLIC BEVERAGES	\$ 32,660	\$ 26,000	\$ 23,000	\$ 26,000	
		-----	-----	-----	-----	
	TOTAL TAXES	\$ 15,318,995	\$ 12,777,105	\$ 12,742,256	\$ 12,878,892	0.80%
		-----	-----	-----	-----	
	LICENSES AND PERMITS - 032					
001.30.032-4230.00	OCCUPATIONAL LICENSES	\$ 1,247,011	\$ 1,100,000	\$ 1,152,844	\$ 1,150,000	
001.30.032-4240.00	BUILDING STRUCTURES	\$ 150,618	\$ 130,000	\$ 143,000	\$ 150,000	
		-----	-----	-----	-----	
	TOTAL LICENSE & PERMITS	\$ 1,397,629	\$ 1,230,000	\$ 1,295,844	\$ 1,300,000	
		-----	-----	-----	-----	
	INTERGOVERNMENTAL REVENUE - 033					
001.30.033-4310.03	HMPG GRANT	\$ -	\$ 84,398	\$ 311,578	\$ 1,376,375	
001.30.033-4310.70	FED GRANT WATER ENRICHMENT/LGAP GENERATOR	\$ -	\$ 50,000	\$ -	\$ 195,000	
001.30.033-4330.00	PAYMENT IN LIEU OF TAXES					
001.30.033-4335.00	STATE REVENUE SHARING	\$ 49,814	\$ 49,000	\$ 47,695	\$ 49,000	
001.30.033-4335.01	SEVERANCE TAX	\$ 9,748	\$ 6,000	\$ 10,454	\$ 10,000	
001.30.033-4335.02	EMPG - STATE					
		-----	-----	-----	-----	
	TOTAL INTERGOVERNMENTAL	\$ 59,561	\$ 189,398	\$ 369,272	\$ 1,630,375	
		-----	-----	-----	-----	

FEES, CHARGES AND COMMISSIONS FOR SERVICE - 034						
001.30.034-4410.00	CITY- COURT COST	\$ 70,480	\$ 40,000	\$ 110,988	\$ 70,000	
001.30.034-4412.00	CIVIL COURT FEES	\$ 2,116	\$ 15,000	\$ 20,000	\$ 15,000	
001.30.034-4413.00	ZONING & SUBDIVISION FEES & COPIES	\$ 8,654	\$ 10,000	\$ 6,000	\$ 8,000	
001.30.034-4414.00	CONTRACTOR REGISTRATION	\$ 33,070	\$ 40,000	\$ 35,000	\$ 40,000	
001.30.034-4415.00	SALE OF MAPS & PUBLICATIONS					
001.30.034-4417.00	SALE OF SCRAP ITEMS	\$ 196		\$ 461	\$ -	
001.30.034-4425.00	MOTOR VEHICLE LICENSE FEES	\$ 35,548	\$ 32,000	\$ 30,000	\$ 32,000	
		-----	-----	-----	-----	
	TOTAL FEES, CHARGES & COMMISSIONS FOR SERVICE	\$ 150,064	\$ 137,000	\$ 202,449	\$ 165,000	
		-----	-----	-----	-----	
	PUBLIC WORKS FEES - 034					
001.30.034-4430.00	SOLID WASTE COLLECTIONS CHARGE	\$ 2,230,369	\$ 2,884,560	\$ 2,924,607	\$ 3,070,187	
001.30.034-4430.01	WEED & GRASS CUTTING REIMB./CONDEMNATIONS	\$ 13,913	\$ 20,000	\$ 7,120	\$ 15,000	
		-----	-----	-----	-----	
	TOTAL PUBLIC WORKS FEES	\$ 2,244,282	\$ 2,904,560	\$ 2,931,727	\$ 3,085,187	
		-----	-----	-----	-----	
	HEALTH AND WELFARE FEES & CHARGES - 034					
001.30.034-4440.00	ANIMAL CONTROL PROGRAM	\$ 244,431	\$ 250,000	\$ 245,000	\$ 250,000	
001.30.034-4440.01	CORONER FEES	\$ -	\$ 4,800	\$ 432	\$ 4,800	
001.30.034-4440.02	LITTER ABATEMENT CITIES	\$ 79,620	\$ 75,000	\$ 81,000	\$ 80,000	
		-----	-----	-----	-----	
	TOTAL HEALTH AND WELFARE FEES & CHARGES	\$ 324,051	\$ 329,800	\$ 326,432	\$ 334,800	
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	USE OF MONEY AND PROPERTY - 036						
001.30.036-4611.00	INTEREST EARNINGS	\$ 1,060,119	\$ 825,000	\$ 1,198,863	\$ 1,100,000		
001.30.036-4621.00	ROYALTY / FRANCHISE CABLE	\$ 116,163	\$ 160,000	\$ 113,620	\$ 115,000		
001.30.036-4621.04	RENT - CITY COURT	\$ 3,600	\$ 3,600	\$ 3,600	\$ 3,600		
001.30.036-4621.05	SALES AT AUCTION	\$ 8,275	\$ -				
001.30.036-4621.08	RENT - SALES TAX	\$ 13,000	\$ 13,000	\$ 13,000	\$ 13,000		
001.30.036-4694.00	TRANSFER FROM OTHER FUND	\$ 214,589	\$ 214,589	\$ 214,589	\$ 214,589		
001.30.036-4695.00	MISCELLANEOUS REVENUE	\$ 2,420	\$ 2,000	\$ 867	\$ 1,000		
001.30.036-4699.00	GIFTS & DONATIONS						
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	TOTAL USE OF MONEY AND PROPERTY	\$ 1,418,165	\$ 1,218,189	\$ 1,544,539	\$ 1,447,189		
		-----	-----	-----	-----		
*****	TOTAL REVENUE	\$ 20,912,748	\$ 18,786,052	\$ 19,412,974	\$ 20,841,443		10.94%
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DISBURSEMENTS							
LEGISLATURE -40							
001.40.111-5120.00	REGULAR SALARIES	\$ 205,272	\$ 207,000	\$ 207,982	\$ 210,101	10	Council & Clerk
001.40.111-5150.00	EMPLOYER PORTION - FICA	\$ 7,633	\$ 8,335	\$ 6,767	\$ 8,344		
001.40.111-5151.00	EMPLOYER PORTION - MEDICARE	\$ 2,842	\$ 3,002	\$ 2,523	\$ 3,046		
001.40.111-5152.00	EMPLOYER PORTION RETIREMENT	\$ 8,375	\$ 7,983	\$ 7,143	\$ 8,308		
001.40.111-5153.00	EMPLOYER PORTION -GRP INS	\$ 87,658	\$ 70,719	\$ 70,200	\$ 77,441		10% INCREASE
001.40.111-5210.00	ADV. DUES & SUBSCRIPTIONS	\$ 78,473	\$ 100,000	\$ 46,232	\$ 85,000		
001.40.111-5240.00	TELEPHONE	\$ 754	\$ 600	\$ 1,552	\$ 1,600		
001.40.111-5252.00	EQUIPMENT RENTAL	\$ 3,310	\$ 3,000	\$ 2,236	\$ 3,000		
001.40.111-5290.00	PROFESSIONAL FEES	\$ 32,055	\$ 34,000	\$ 37,789	\$ 45,000		ATTORNEY & NETWORK PROFESSIONAL FEES
001.40.111-5351.00	OFFICE SUPPLIES	\$ 2,286	\$ 7,000	\$ 208	\$ 3,000		
001.40.111-5359.00	UNIFORM EXPENSE	\$ -	\$ 160	\$ 161	\$ 160		
001.40.111-5414.00	TRAVEL, INCLUDING CONV. EXP.	\$ 9,813	\$ 24,000	\$ 7,000	\$ 15,000		
001.40.111-5650.00	EQUIPMENT PURCHASE	\$ 91,983	\$ 103,700	\$ 94,403	\$ 80,000		
		-----	-----	-----	-----		
*****	TOTAL LEGISLATURE:	\$ 530,454	\$ 569,498	\$ 484,195	\$ 540,000		-5.18%
		=====	=====	=====	=====		
	COUNCIL ROOM MAINT., SWITCHES, SOFTWARE, LICENSES, HARDWARE						
	LIVE MEETING/ZOOM UPGRADES, CAMERA UPGRADES, ETC						

JUDICIAL - 41							
JUDGES OFFICE							
001.41.121-5120.00	REGULAR SALARIES	\$ 134,184	\$ 140,912	\$ 139,000	\$ 146,546		2 Employees
001.41.121-5150.00	EMPLOYER PORTION - FICA	\$ 64	\$ -	\$ -			
001.41.121-5151.00	EMPLOYER PORTION - MEDICARE	\$ 1,848	\$ 2,043	\$ 1,529	\$ 2,125		
001.41.121-5152.00	EMPLOYER PORTION RETIREMENT	\$ 15,313	\$ 15,500	\$ 18,622	\$ 16,120		
001.41.121-5153.00	EMPLOYER PORTION - GRP INS	\$ 55,271	\$ 59,856	\$ 59,780	\$ 64,885		10% INCREASE
001.41.121-5210.00	ADVERTISEMENT, DUES % SUBSCRIPTIONS	\$ 300	\$ 500	\$ 574	\$ 500		
001.41.121-5240.00	TELEPHONE	\$ 3,468	\$ 5,000	\$ 4,047	\$ 5,000		
001.41.121-5241.00	POSTAGE	\$ 469	\$ 2,000	\$ -	\$ 400		
001.41.121-5252.00	OFFICE EQUIPMENT RENTAL	\$ 4,148	\$ 6,000	\$ 4,547	\$ 5,000		
001.41.121-5284.00	WORKMAN'S COMP INS	\$ 1,690	\$ 1,700	\$ 1,927	\$ 2,000		
001.41.121-5324.00	MAINT. OF EQUIPMENT						
001.41.121-5351.00	OFFICE SUPPLIES	\$ 15,462	\$ 30,000	\$ 30,201	\$ 30,000		
001.41.121-5430.00	JUROR AND WITNESS FEES	\$ 19	\$ 60,000	\$ 70,000	\$ 60,000		
001.41.121-5431.00	COURT ATTENDANCE- DA & Sherrifs Office related to Trials						
001.41.121-5433.00	COURT COST	\$ 300	\$ 20,000	\$ -	\$ 5,000		
001.41.121-5650.00	EQUIPMENT PURCHASES	\$ 6,338	\$ 26,500	\$ 4,306	\$ 15,500		
	SOFTWARE LICENSES AND RENEWALS	-----	-----	-----	-----		
	TOTAL JUDGES OFFICE	\$ 238,873	\$ 370,012	\$ 334,533	\$ 353,077		-4.58%
		-----	-----	-----	-----		
DISTRICT ATTORNEY							
001.41.123-5120.00	REGULAR SALARIES	\$ 526,440	\$ 16,505	\$ 16,505	\$ 16,505		1 PARISH ATTORNEY
001.41.123-5150.00	EMPLOYER PORTION - FICA	\$ 1,023	\$ -	\$ 1,023	\$ 1,023		
001.41.123-5151.00	EMPLOYER PORTION - MEDICARE	\$ 7,202	\$ -	\$ 239	\$ 239		
001.41.123-5152.00	EMPLOYER PORTION - RETIREMENT	\$ 59,991	\$ -				
001.41.123-5153.00	EMPLOYER PORTION GRP INS	\$ 114,662	\$ 10,561	\$ 13,974	\$ 15,371		RETIREE INSURANCES
001.41.123-5240.00	TELEPHONE	\$ 2,555	\$ -	\$ 2,184	\$ 2,200		
001.41.123-5241.00	POSTAGE	\$ 2,000	\$ -	\$ -	\$ -		
001.41.123-5252.00	OFFICE EQUIPMENT RENTAL	\$ 4,095	\$ -	\$ -	\$ -		
001.41.123-5284.00	WORKMAN'S COMP INS	\$ 1,040	\$ -	\$ -	\$ -		
001.41.123-5324.00	MAINTENANCE OF EQUIPMENT		\$ -	\$ -	\$ -		
001.41.123-5351.00	OFFICE SUPPLIES	\$ 14,211	\$ -	\$ 1,071	\$ -		
001.41.123-5414.00	TRAVEL, INCLUDING CONV. EXP.		\$ -	\$ -	\$ -		
001.41.123-5431.00	COURT ATTENDANCE		\$ -	\$ -	\$ -		
001.41.123-5433.00	COURT COST		\$ -	\$ -	\$ -		
001.41.123-5440.00	OFFICIAL FEES	\$ 3,600	\$ -	\$ -	\$ -		
001.41.123-5650.00	EQUIPMENT & FURNITURE PURCHASE	\$ -	\$ -	\$ -	\$ -		
		-----	-----	-----	-----		
	TOTAL DISTRICT ATTORNEY	\$ 736,820	\$ 27,066	\$ 34,997	\$ 35,339		30.57%
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	CLERK OF COURT									
001.41.124-5351.00	OFFICE SUPPLIES	\$	3,502		\$	6,000	\$	4,000		
001.41.124-5440.00	OFFICIAL FEES	\$	-	\$	22,000	\$	-	\$	5,000	Computer's and server's
001.41.124-5714.00	COURT ATTENDANCE(COURT REPORTER)	\$	6,640	\$	7,500	\$	7,000	\$	7,000	
		-----		-----		-----	-----			
	TOTAL CLERK OF COURT	\$	10,142	\$	29,500	\$	7,000	\$	16,000	-45.76%
		-----		-----		-----	-----			
	CORONER									
001.41.125-5120.00	REGULAR SALARIES	\$	145,535	\$	87,246	\$	166,925	\$	87,433	2 Employees
	REGULAR SALARIES DEPUTY CORONERS			\$	83,620			\$	85,608	6 Investigator's (1 SALARIED)
001.41.125-5130.00	PERMANENT - PART TIME	\$	40,729	\$	53,167	\$	49,464	\$	54,696	2 Employee
001.41.125-5150.00	EMPLOYER PORTION - FICA	\$	4,114	\$	2,230	\$	3,151	\$	5,536	
001.41.125-5151.00	EMPLOYER PORTION - MEDICARE	\$	2,550	\$	3,188	\$	2,903	\$	3,267	
001.41.125-5152.00	EMPLOYER PORTION RETIREMENT	\$	12,734	\$	14,382	\$	15,108	\$	15,707	
001.41.125-5153.00	EMPLOYER PORTION - GRP INS	\$	43,296	\$	51,314	\$	46,682	\$	49,402	10% INCREASE
001.41.125-5240.00	TELEPHONE EXPENSE	\$	14,713	\$	13,700	\$	12,143	\$	13,000	
001.41.125-5241.00	POSTAGE	\$	132	\$	100	\$	-	\$	100	
001.41.125-5252.00	EQUIPMENT RENTALS	\$	1,927	\$	1,800	\$	1,695	\$	1,800	
001.41.125-5283.00	AUTO INSURANCE	\$	734	\$	1,800	\$	1,000	\$	1,200	
001.41.125-5284.00	WORKMAN'S COMP INS	\$	1,690	\$	1,700	\$	1,927	\$	2,000	
001.41.125-5324.00	MAINTENANCE OF EQUIPMENT						260	\$	260	
001.41.125-5351.00	OFFICE SUPPLIES	\$	10,438	\$	15,000	\$	11,128	\$	12,000	
001.41.125-5353.00	CONSUMABLE SUPPLIES	\$	1,053	\$	4,000	\$	200	\$	2,000	
001.41.125-5354.00	VEHICAL SUPPLIES	\$	196	\$	700	\$	-	\$	200	
001.41.125-5414.00	TRAVEL INCLUDING CONV. EXP.	\$	1,483	\$	2,000	\$	2,021	\$	2,000	
001.41.125-5440.00	OFFICIAL FEES	\$	119,325	\$	190,000	\$	235,908	\$	240,000	
001.41.125-5640.00	ACQUISITION OF VEHICLE			\$	-					
001.41.125-5650.00	ACQUISITION OF EQUIP.	\$	-	\$	21,700	\$	12,665	\$	36,500	
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	TOTAL CORONER	\$	400,647	\$	547,648	\$	563,179	\$	612,708	11.88%
		-----		-----		-----	-----			
	COMPUTERS \$6K, ACCESS CONTROLS \$4K, CAMERAS \$12K, DESKTOP \$2K									
	STORAGE DEVICE \$10K, IPAD REPLACEMENTS \$2.5K									
	CITY AND/OR WARD COURT									
001.41.126-5120.00	REGULAR SALARIES INCLUDES JP AND CONSTABLES	\$	78,321	\$	84,381	\$	78,905	\$	87,653	
001.41.126-5150.00	EMPLOYER PORTION - FICA	\$	4,839	\$	5,232	\$	4,118	\$	5,434	
001.41.126-5151.00	EMPLOYER PORTION - MEDICARE	\$	1,308	\$	1,224	\$	1,124	\$	1,271	
001.41.126-5152.00	EMPLOYER PORTION RETIREMENT	\$	8,159	\$	7,628	\$	7,905	\$	7,936	
001.41.126-5153.00	EMPLOYER PORTION INSURANCE	\$	15,751	\$	16,590	\$	17,444	\$	18,308	10% INCREASE
001.41.126-5414.00	TRAVEL & CONVENTION EXP.	\$	290	\$	3,000	\$	-	\$	1,000	
001.41.126-5450.00	JUSTICE OF THE PEACE AND CONSTABLES									
001.41.126-5764.00	GRANT CITY COURT - SALARY REIMB.	\$	6,654	\$	7,500	\$	6,500	\$	7,500	
001.41.127-5120.00	CITY MARSHAL SALARIES	\$	(2,765)	\$	-	\$	-	\$	-	REIMBURSED BY CITY MARSHALL
001.41.127-5150.00	EMPLOYER PORTION - FICA	\$	604	\$	-	\$	-	\$	-	REIMBURSED BY CITY MARSHALL
001.41.127-5151.00	EMPLOYER PORTION - MEDICARE	\$	(984)	\$	-	\$	-	\$	-	REIMBURSED BY CITY MARSHALL
001.41.127-5152.00	EMPLOYER PORTION RETIREMENT	\$	(277)	\$	-	\$	-	\$	-	REIMBURSED BY CITY MARSHALL
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	TOTAL CITY AND/OR WARD COURT	\$	111,900	\$	125,555	\$	115,996	\$	129,103	2.83%
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*****	TOTAL JUDICIAL	\$	1,498,382	\$	1,099,780	\$	1,055,705	\$	1,146,227	4.22%
		=====		=====		=====	=====			

ELECTIONS							
REGISTRAR OF VOTERS							
001.42.141-5120.00	REGULAR SALARIES	\$ 115,025	\$ 117,919	\$ 118,000	\$ 121,520	4	Employees + Election OT
001.42.141-5151.00	EMPLOYER PORTION - MEDICARE	\$ 1,502	\$ 1,710	\$ 1,600	\$ 1,762		
001.42.141-5152.00	EMPLOYER PORTION RETIREMENT	\$ 20,704	\$ 21,225	\$ 21,240	\$ 21,874		18.00% ROV rate
001.42.141-5153.00	EMPLOYER PORTION -GROUP INS	\$ 102,524	\$ 110,632	\$ 116,245	\$ 113,946		10% INCREASE
001.42.141-5210.00	ADVERTISING, DUES & SUBSCRIPTION	\$ 2,875	\$ 3,000	\$ 1,000	\$ 3,000		
001.42.141-5240.00	TELEPHONE EXPENSE	\$ 2,868	\$ 3,000	\$ 2,456	\$ 3,000		
001.42.141-5241.00	POSTAGE	\$ 2,241	\$ 5,000	\$ (9,000)	\$ 5,000		January Credit From State for Redistricting Postage
001.42.141-5252.00	OFFICE EQUIPMENT RENTALS	\$ 4,421	\$ 4,500	\$ 3,643	\$ 4,500		
001.42.141-5284.00	WORKMAN'S COMP INS	\$ 1,300	\$ 1,400	\$ 1,587	\$ 1,600		
001.42.141-5351.00	OFFICE SUPPLIES	\$ 3,719	\$ 4,000	\$ 3,000	\$ 4,000		
001.42.141-5353.00	CONSUMABLE SUPPLIES	\$ 1,100	\$ 1,500	\$ 720	\$ 1,500		
001.42.141-5359.00	UNIFORM EXPENSE	\$ -	\$ 640	\$ 801	\$ 640		
001.42.141-5414.00	TRAVEL & CONVENTION EXP.	\$ 2,817	\$ 4,500	\$ 1,500	\$ 4,500		
001.42.141-5650.00	EQUIPMENT PURCHASES	\$ 2,000	\$ 5,700	\$ 2,500	\$ 10,500		
	Office Equipment/Desks, TV Display, Licenses	-----	-----	-----	-----		
	TOTAL REGISTRAR OF VOTERS	\$ 263,096	\$ 284,726	\$ 265,292	\$ 297,342	4.43%	
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ELECTIONS							
001.42.142-5240.00	TELEPHONE EXPENSE	\$ 2,377	\$ 3,500	\$ 2,575	\$ 3,500		
001.42.142-5440.00	OFFICIAL FEES	\$ 3,066	\$ 45,000	\$ 20,361	\$ 45,000		
		-----	-----	-----	-----		
	TOTAL ELECTIONS	\$ 5,443	\$ 48,500	\$ 22,936	\$ 48,500	0.00%	
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*****	TOTAL ELECTIONS & REG. VOTERS	\$ 268,539	\$ 333,226	\$ 288,228	\$ 345,842	3.79%	
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GENERAL GOVERNMENT								
GENERAL ADMINISTRATION								
001.42.151-5120.00	REGULAR SALARIES	\$ 701,489	\$ 780,773	\$ 695,501	\$ 835,110			9 Employees- 1 Partially Reimb by LIHEAP
001.42.151-5130.00	PERMANENT PART-TIME	\$ 15,398	\$ 25,887	\$ 27,057	\$ -			
001.42.151-5150.00	EMPLOYER PORTION -FICA	\$ 3,076	\$ 3,404	\$ 2,203	\$ -			
001.42.151-5151.00	EMPLOYER PORTION -MEDICARE	\$ 11,061	\$ 11,321	\$ 10,785	\$ 12,471			
001.42.151-5152.00	EMPLOYER PORTION RETIREMENT	\$ 82,955	\$ 85,885	\$ 78,358	\$ 94,612			
001.42.151-5153.00	EMPLOYER PORTION -GROUP INS	\$ 186,982	\$ 198,933	\$ 179,117	\$ 224,366			10% INCREASE
001.42.151-5210.00	ADVERTISING, DUES & SUBSCRIPTION	\$ 71,693	\$ 60,000	\$ 85,000	\$ 85,000			
001.42.151-5211.00	SOFTWARE & LICENSES	\$ 25,854	\$ 26,000	\$ 27,462	\$ 28,000			
001.42.151-5220.00	PRINTING / STATIONARY & FORMS	\$ 374	\$ 1,000	\$ -	\$ 500			
001.42.151-5240.00	TELEPHONE EXPENSE	\$ 37,365	\$ 40,000	\$ 38,397	\$ 40,000			
001.42.151-5241.00	POSTAGE	\$ 6,773	\$ 8,500	\$ 10,350	\$ 10,500			
001.42.151-5252.00	OFFICE EQUIPMENT RENTAL	\$ 4,545	\$ 5,000	\$ 7,898	\$ 8,000			
001.42.151-5255.00	FIEDL EQUIPMENT RENTAL	\$ 18,040	\$ 20,000	\$ 27,000	\$ 27,000			
001.42.151-5282.00	FIRE & CASUALTY	\$ -	\$ -	\$ -	\$ -			
001.42.151-5283.00	AUTO	\$ 4,402	\$ 6,000	\$ 7,003	\$ 7,000			
001.42.151-5284.00	WORKMAN'S COMP	\$ -	\$ -	\$ -	\$ -			
001.42.151-5285.00	UNEMPLOYMENT	\$ 3,525	\$ 15,000	\$ 3,525	\$ 3,525			
001.42.151-5288.00	WORKMAN'S COMP EXPENSE	\$ -	\$ -	\$ -	\$ -			
001.42.151-5290.00	PROFESSIONAL SERVICES:	\$ 298,334	\$ 225,000	\$ 193,453	\$ 255,000			
	GIS - MAPPING SOFTWARE						\$ 60,000	
	LABOR STATISTIC SOFTWARE (ERI)						\$ 5,000	
	WEBSITE AND MODULES						\$ 34,200	
	MISC PROFESSIONAL FEES						\$ 105,800	
	PMI RESOURCES- FIRE DISTRICT						\$ 50,000	
001.42.151-5295.00	LABORATORY TESTING	\$ 3,104	\$ 2,000	\$ 1,800	\$ 2,000			
001.42.151-5324.00	MAINT OF EQUIPMENT (vehicles)	\$ 2,358	\$ 1,000	\$ 147	\$ 1,000			
001.42.151-5326.00	MAINT OF FURNITURE & EQUIPMENT	\$ -	\$ 1,000	\$ -	\$ -			
001.42.151-5327.00	COMPUTER MAINTENANCE	\$ -	\$ 1,000	\$ -	\$ -			
001.42.151-5351.00	OFFICE SUPPLIES	\$ 27,351	\$ 27,000	\$ 24,476	\$ 27,000			
001.42.151-5353.00	CONSUMABLE SUPPLIES	\$ 9,203	\$ 10,000	\$ 4,905	\$ 10,000			
001.42.151-5359.00	UNIFORM EXPENSE	\$ -	\$ 2,400	\$ 2,850	\$ 2,800			
001.42.151-5414.00	TRAVEL INCLUDING CONV. EXPENSE	\$ 14,832	\$ 20,000	\$ 5,000	\$ 15,000			
001.42.151-5440.00	OFFICIAL FEES	\$ 111,840	\$ 106,887	\$ 135,837	\$ 89,000			\$46,887.00 FOR PARETO CAPTIVE
001.42.151-5441.00	JUDGEMENTS & DAMAGES	\$ 74,866	\$ 120,000	\$ 35,000	\$ 75,000			
001.42.151-5640.00	ACQUISITION OF VEHICLE	\$ 80	\$ 55,000	\$ 54,141	\$ -			
001.42.151-5650.00	ACQUISITION OF EQUIPMENT	\$ 12,897	\$ 42,202	\$ 22,768	\$ 9,900			
001.42.151-5764.01	GRANT - VETERANS AFFAIRS	\$ 4,367	\$ 4,924	\$ 4,924	\$ 4,924			
001.42.151-5764.02	GRANT - FOOD BANK	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500			
001.42.151-5764.04	GRANT - UPPER DELTA SOIL	\$ 3,600	\$ 3,600	\$ 3,600	\$ 3,600			
001.42.151-5764.06	GRANT - PUBLIC UTILITIES REIMB. FOR GARBAGE ADMIN	\$ 9,500	\$ 9,500	\$ 9,500	\$ 9,500			
001.42.151-5764.07	GRANT-COMMUNITY ACTION							
001.42.151-5764.09	GRANT - MUSEUM LEVEE RAMP IMPROVEMENTS							
001.42.151-5764.38	GRANT- CASA	\$ 729	\$ 1,392	\$ 1,403	\$ 1,500			
	TOTAL GENERAL FINANCIAL	\$ 1,749,093	\$ 1,923,109	\$ 1,701,959	\$ 1,884,808			-1.99%
	COMPUTERS \$4,000, SOFTWARE LICENSES \$5,900							

INFORMATION TECHNOLOGY DEPARTMENT							
001.42.152-5120.00	REGULAR SALARIES	\$ 161,399	\$ 237,451	\$ 169,912	\$ 230,812		4 Employees + OT
001.42.152-5130.00	PART TIME SALARIES	\$ 4,440	\$ -	\$ -	\$ -		
001.42.152-5150.00	EMPLOYER PORTION FICA	\$ 225	\$ -	\$ -	\$ -		
001.42.152-5151.00	EMPLOYER PORTION -MEDICARE	\$ 2,261	\$ 3,443	\$ 2,209	\$ 3,347		
001.42.152-5152.00	EMPLOYER PORTION RETIREMENT	\$ 17,905	\$ 26,120	\$ 18,690	\$ 25,389		
001.42.152-5153.00	EMPLOYER PORTION -GROUP INS	\$ 34,675	\$ 45,938	\$ 42,774	\$ 61,640		10% INCREASE
001.42.152-5210.00	ADVERTISING, DUES, SUBSCRIPTIONS	\$ 150	\$ 1,000	\$ -	\$ 200		
001.42.152-5240.00	TELEPHONE, CELL, MYFI	\$ 2,722	\$ 5,000	\$ 4,031	\$ 5,000		
001.42.152-5279.00	CONTRACT SERVICES	\$ 5,000	\$ 7,500	\$ 6,000	\$ 6,000		
001.42.152-5290.00	PROFESSIONAL FEES	\$ 4,487	\$ 57,000	\$ 26,754	\$ 67,000		
001.42.152-5351.00	OFFICE SUPPLIES	\$ 8,587	\$ 10,000	\$ 9,000	\$ 10,000		
001.42.152-5359.00	UNIFORM EXPENSE	\$ -	\$ 640	\$ 454	\$ 500		
001.42.152-5410.00	TRAINING	\$ 5,310	\$ 20,000	\$ 5,000	\$ 10,000		
001.42.152-5650.00	EQUIPMENT PURCHASE - SERVER HARDWARE	\$ 27,544	\$ 246,000	\$ 246,880	\$ 188,500		
001.42.152-5650.04	REIMB FROM OTHER FUNDS FOR EQUIPMENT & SOFTWARE	\$ -	\$ (404,688)	\$ (352,324)	\$ (350,111)		
001.42.152-5651.00	SOFTWARE PURCHASES	\$ 182,064	\$ 447,750	\$ 360,576	\$ 432,400		
	TOTAL INFORMATION TECHNOLOGY DEPARTMENT	\$ 456,771	\$ 703,155	\$ 539,954	\$ 690,676		-1.77%
	NETWORK EQUIP., SERVER REPLACEMENTS, DOOR SYSTEM SECURITY, IT DEPT COMPUTERS						
	OFFICE FURNITURE, CAMERAS, LICENSES						
	ANTI-VIRUS, DNS, MFA, VEEAM RENEWAL, DOMAIN CERTS, MICROSOFT 365, EMAIL SERVER						
	SMARTNET RENEWAL, MERAKI LICENSE, REMOTE SUPPORT, LICENSES, ETC						
	PLANNING AND ZONING						
001.43.191-5120.00	REGULAR SALARIES	\$ 356,914	\$ 377,441	\$ 375,068	\$ 418,336		5 Employees + 15 Planning comm & BOA
001.43.191-5130.00	PART-TIME SALARIES - BUILDING INSPECTORS	\$ 96,768	\$ 70,653	\$ 61,847	\$ 73,160		1 Inspectors/Techs & 1 INTERN
001.43.191-5150.00	EMPLOYER PORTION -FICA	\$ 7,051	\$ 12,822	\$ 8,284	\$ 13,340		
001.43.191-5151.00	EMPLOYER PORTION -MEDICARE	\$ 6,502	\$ 7,704	\$ 5,723	\$ 8,017		
001.43.191-5152.00	EMPLOYER PORTION RETIREMENT	\$ 36,405	\$ 41,518	\$ 34,915	\$ 37,151		
001.43.191-5153.00	EMPLOYER PORTION -GROUP INS	\$ 58,924	\$ 65,010	\$ 62,490	\$ 63,976		10% INCREASE
001.43.191-5210.00	ADVERTISING	\$ 16,866	\$ 15,000	\$ 12,121	\$ 15,000		
001.43.191-5240.00	TELEPHONE	\$ 5,151	\$ 5,000	\$ 5,176	\$ 5,200		
001.43.191-5241.00	POSTAGE						
001.43.191-5252.00	EQUIPMENT RENTALS	\$ 4,531	\$ 4,500	\$ 4,128	\$ 4,500		
001.43.191-5284.00	WORKMAN'S COMP	\$ 910	\$ 700	\$ 794	\$ 800		
001.43.191-5290.00	PROFESSIONAL FEES	\$ 3,205	\$ 15,000	\$ 1,000	\$ 2,000		
001.43.191-5351.00	OFFICE SUPPLIES	\$ 4,398	\$ 7,000	\$ 5,000	\$ 7,000		
001.43.191-5359.00	UNIFORM EXPENSE	\$ -	\$ 1,280	\$ 1,047	\$ 800		
001.43.191-5414.00	TRAVEL INCLUDING CONV. EXP.	\$ 2,302	\$ 16,000	\$ 4,000	\$ 10,000		
001.43.191-5440.00	OFFICIAL FEES	\$ 876	\$ -				
001.43.191-5650.00	ACQUISITION OF EQUIPMENT	\$ 40,275	\$ 78,500	\$ 75,600	\$ 63,500		
	TOTAL PLANNING AND ZONING	\$ 641,078	\$ 718,128	\$ 657,193	\$ 722,779		0.65%
	GIS \$32,000, COMPUTERS/HARDWARE \$1,000, PERMIT SOFTWARE \$28,600						
	SOFTWARE LICENSES \$1,900						

GENERAL GOVERNMENTAL BUILDINGS							
001.43.194-5120.00	REGULAR SALARIES	\$ 565,413	\$ 568,547	\$ 556,906	\$ 666,100	11	Employees + OT
001.43.194-5130.00	PART-TIME / CLEANING	\$ -	\$ -				
001.43.194-5131.00	TEMPORARY / SEASONAL - WORK RELEASE	\$ 246,134	\$ 309,920	\$ 293,601	\$ 326,560	11	Work Release
001.43.194-5150.00	EMPLOYER PORTION -FICA	\$ 10,889	\$ 19,215	\$ 10,242	\$ 20,247		
001.43.194-5151.00	EMPLOYER PORTION -MEDICARE	\$ 10,927	\$ 12,737	\$ 10,105	\$ 14,393		
001.43.194-5152.00	EMPLOYER PORTION - RETIREMENT	\$ 60,074	\$ 54,278	\$ 60,443	\$ 73,271		
001.43.194-5153.00	EMPLOYER PORTION -GROUP INS	\$ 90,547	\$ 135,833	\$ 120,374	\$ 143,582		10% INCREASE
001.43.194-5230.00	UTILITIES		\$ -				
001.43.194-5231.00	ELECTRICITY	\$ 191,395	\$ 190,000	\$ 176,919	\$ 190,000		
001.43.194-5232.00	WATER & GAS	\$ 22,403	\$ 25,000	\$ 23,309	\$ 25,000		
001.43.194-5240.00	TELEPHONE EXPENSE	\$ 22,482	\$ 23,500	\$ 21,889	\$ 23,500		
001.43.194-5253.00	DUMPSTER RENTAL	\$ 23,907	\$ 30,000	\$ 28,422	\$ 30,000		
001.43.194-5255.00	RENTAL OF EQUIPMENT - FIELD	\$ 6,777	\$ 4,500	\$ 7,699	\$ 7,700		
001.43.194-5271.00	PLUMBING & HEATING (CONTRACTUAL)						
001.43.194-5273.00	PEST CONTROL (CONTRACTUAL)	\$ 15,371	\$ 25,000	\$ 12,958	\$ 20,000		
001.43.194-5274.00	JANITORIAL (CONTRACTUAL)						
001.43.194-5278.00	MAINT.. OF GROUNDS (CONTRACTUAL)	\$ 21,357	\$ 35,000	\$ 25,438	\$ 35,000		
001.43.194-5281.00	GENERAL LIABILITY	\$ 252,465	\$ 300,000	\$ 252,625	\$ 270,000		
001.43.194-5283.00	AUTO	\$ 11,005	\$ 11,500	\$ 16,005	\$ 16,100		
001.43.194-5284.00	WORKMAN'S COMP	\$ 24,733	\$ 25,000	\$ 19,994	\$ 25,000		
001.43.194-5286.00	BOILERS	\$ 7,139	\$ 7,200	\$ 7,496	\$ 7,500		
001.43.194-5290.00	PROFESSIONAL SERVICES	\$ 895	\$ 2,000	\$ 135	\$ 1,000		
001.43.194-5295.00	LABORATORY TESTING	\$ 908	\$ 500	\$ -	\$ 500		
001.43.194-5320.00	MAINT. OF PROPERTY & EQUIPMENT	\$ 7,480	\$ 16,700	\$ 20,149	\$ 16,700		
001.43.194-5322.00	MAINT. OF BUILDINGS	\$ 74,267	\$ 75,000	\$ 54,168	\$ 75,000		
001.43.194-5324.00	MACH. & EQUIPMENT. REPAIRS	\$ 14,153	\$ 40,000	\$ 15,200	\$ 30,000		
001.43.194-5350.00	OPERATING SUPPLIES	\$ 14,243	\$ 30,000	\$ 32,573	\$ 30,000		
001.43.194-5352.00	CLEANING SUPPLIES	\$ 46,386	\$ 48,000	\$ 32,058	\$ 48,000		
001.43.194-5353.00	CONSUMABLE SUPPLIES	\$ 39,829	\$ 40,000	\$ 37,757	\$ 40,000		
001.43.194-5354.00	VEHICLE SUPPLIES	\$ 1,790	\$ 4,000	\$ 3,169	\$ 4,000		
001.43.194-5355.00	LANDSCAPING	\$ 98	\$ 1,000	\$ -	\$ -		
001.43.194-5359.00	UNIFORM EXPENSE	\$ -	\$ 1,600	\$ 1,303	\$ 1,300		
001.43.194-5370.00	MATERIALS GENERAL	\$ 1,806	\$ 12,000	\$ 14,542	\$ 12,000		
001.43.194-5375.00	VEHICLE & EQUIP. REPAIR PARTS	\$ 27,079	\$ 30,000	\$ 30,046	\$ 30,000		
001.43.194-5377.00	LUMBER, NAILS, ETC.	\$ 1,059	\$ 4,000	\$ 393	\$ 4,000		
001.43.194-5379.00	ELECTRICAL, ELECTRONICS	\$ 6,149	\$ 11,000	\$ 841	\$ 8,000		
001.43.194-5380.00	SUPPLIES	\$ 20,546	\$ 24,000	\$ 4,825	\$ 24,000		
001.43.194-5410.00	TRAVEL/TRAINING	\$ -	\$ 2,000	\$ -	\$ 2,000		
001.43.194-5440.00	OFFICIAL FEES	\$ -	\$ 300	\$ -	\$ -		
001.43.194-5620.00	ACQUISITION OF BUILDINGS						
001.43.194-5621.00	NEW CONST. / IMPROVEMENTS	\$ 56,259	\$ 50,000	\$ 10,129	\$ 50,000		
001.43.194-5630.00	IMPROVE. OTHER THAN BUILD						
001.43.194-5640.00	ACQUISITION OF VEHICLES	\$ 53,571	\$ 56,000	\$ 57,566	\$ 71,000		
001.43.194-5650.00	ACQUISITION OF EQUIPMENT	\$ 15,369	\$ 126,000	\$ 93,153	\$ 90,400		
	BOX BED FOR F250 \$11K, TRUCK \$60K						
	DRAIN CLEANING MACHINE \$3K, FORKLIFT \$32K, AC SUPPLIES \$40K, TOOLS \$6K						
	GENERATOR SUPPLIES \$6K, DESKTOP/IPADS \$3.4K						
	TOTAL GEN. GOVERNMENTAL BUILDINGS	\$ 1,964,908	\$ 2,351,330	\$ 2,052,432	\$ 2,431,852	3.42%	
*****	TOTAL GENERAL GOVERNMENT	\$ 4,811,850	\$ 5,695,722	\$ 4,951,538	\$ 5,730,116	0.60%	
		=====	=====	=====	=====		

PUBLIC SAFETY							
SHERIFF							
001.44.201-5432.00	REIMB. FRO TRAFFIC DETAILS	\$ -	\$ 25,000	\$ -	\$ 25,000		ICWW
001.44.201-5713.00	COURT ATTENDANCE - BAILIFFS	\$ 7,990	\$ 12,000	\$ 7,456	\$ 12,000		
		-----	-----	-----	-----		
	TOTAL SHERIFF	\$ 7,990	\$ 37,000	\$ 7,456	\$ 37,000		0.00%
		-----	-----	-----	-----		
CIVIL DEFENSE							
001.44.291-5120.00	REGULAR SALARIES	\$ 131,890	\$ 127,179	\$ 137,453	\$ 132,203		1 Employee
001.44.291-5131.00	TEMPORARY/SEASONAL						
001.44.291-5151.00	EMPLOYER PORTION -MEDICARE	\$ 1,752	\$ 1,844	\$ 1,971	\$ 1,917		
001.44.291-5152.00	EMPLOYER PORTION - RETIREMENT	\$ 14,677	\$ 13,990	\$ 15,120	\$ 14,542		
001.44.291-5153.00	EMPLOYER PORTION -GROUP INS	\$ 23,534	\$ 23,907	\$ 24,812	\$ 26,277		10% INCREASE
001.44.291-5210.00	ADVERTISING, DUES & SUBSCRIPTIONS	\$ (701)	\$ 2,000	\$ 661	\$ 1,000		
001.44.291-5240.00	TELEPHONE	\$ 876	\$ 1,700	\$ 834	\$ 1,000		
001.44.291-5283.00	AUTO INSURANCE	\$ -	\$ 1,300	\$ -	\$ -		
001.44.291-5284.00	WORKMAN'S COMP	\$ 1,430	\$ 1,100	\$ 1,247	\$ 1,300		
001.44.291-5326.00	MAINT. OF FURN. & EQUIP.	\$ -	\$ 1,500	\$ -	\$ -		
001.44.291-5351.00	OFFICE SUPPLIES	\$ -	\$ 500	\$ -	\$ -		
001.44.291-5359.00	UNIFORMS	\$ -	\$ 500	\$ 37	\$ 100		
001.44.291-5414.00	TRAVEL INCLUDING CONVENTION EXPENSES	\$ 932	\$ 2,500	\$ 1,000	\$ 2,500		
001.44.291-5640.00	ACQUISITION OF VEHICLE	\$ -	\$ -				
001.44.291-5650.00	ACQUISITION OF EQUIPMENT	\$ -	\$ 5,000	\$ -	\$ 1,000		
		-----	-----	-----	-----		
	TOTAL CIVIL DEFENSE	\$ 174,390	\$ 183,020	\$ 183,134	\$ 181,839		-0.65%
		-----	-----	-----	-----		
	MISC	-----	-----	-----	-----		

ENGINEERING							
001.44.293-5120.00	REGULAR SALARIES	\$ 103,075	\$ 164,260	\$ 161,166	\$ 171,779		3 EMPLOYEES
001.44.293-5150.00	EMPLOYER PORTION -FICA	\$ 723	\$ 4,325	\$ 3,662	\$ 4,501		
001.44.293-5151.00	EMPLOYER PORTION -MEDICARE	\$ 1,390	\$ 2,382	\$ 2,034	\$ 2,491		
001.44.293-5152.00	EMPLOYER PORTION - RETIREMENT	\$ 10,261	\$ 10,395	\$ 9,779	\$ 10,911		
001.44.293-5153.00	EMPLOYER PORTION -GROUP INS	\$ 35,891	\$ 54,972	\$ 55,185	\$ 60,335		10% INCREASE
001.44.293-5283.00	AUTO INS.	\$ 1,467	\$ 2,000	\$ 2,001	\$ 2,000		
001.44.293-5284.00	WORKMAN'S COMP	\$ 26,651	\$ 27,000	\$ 30,608	\$ 31,000		
001.44.293-5290.00	PROFESSIONAL FEES - GPS MAINTENANCE CONTRACT	\$ 3,150	\$ 5,300	\$ 3,150	\$ 5,300		
001.44.293-5323.00	AUTO & TRUCK REPAIRS		\$ 2,500	\$ -	\$ -		
001.44.293-5350.00	OPERATING SUPPLIES		\$ 2,500	\$ -	\$ -		
001.44.293-5351.00	OFFICE SUPPLIES		\$ 3,000	\$ 2,049	\$ 3,000		
001.44.293-5621.00	BUILDING ADDITIONS - NEW OFFICE SPACE TO REPLACE T BUILDING						
001.44.293-5640.00	ACQUISITION OF VEHICLE	\$ 28,270	\$ -	\$ -			
001.44.293-5650.00	ACQUISITION OF EQUIPMENT	\$ 1,549	\$ 8,500	\$ 9,740	\$ 3,000		
	AUTOCAD \$1,500, MONITOR \$1,500	-----	-----	.	-----		
	TOTAL ENGINEERING	\$ 212,429	\$ 287,135	\$ 279,373	\$ 294,315		2.50%
		-----	-----	-----	-----		
	FLOOD MAPS						
001.44.294-5290.00	DRAINAGE STUDY N RIVERVIEW - EST TO BELLE VALE TRAILER PARK	\$ -					
	SECTION ROAD DRAINAGE STUDY HMPG- BAYOU STUMPY	\$ 1,822,655	\$ 106,398	\$ 12,586	\$ -		
	DRAINAGE STUDY FOR CHOCTAW, LUKEVILLE & LABAUVE ESTATES AREA	\$ -	\$ 100,000	\$ 142,596	\$ -		
	SOUTH END DRAINAGE STUDY- ADDIS AREA				\$ 47,000		
	DRAINAGE STUDY NORTH END	\$ -	\$ 70,000	\$ -	\$ 70,000		
	ESTABLISHING BFE'S IN BAYOU POYDRAS & STUMPY AREAS	\$ -	\$ -	\$ -	\$ -		
		-----	-----	-----	-----		
	TOTAL FLOOD MAPS	\$ 1,822,655	\$ 276,398	\$ 155,182	\$ 117,000		-57.67%
		-----	-----	-----	-----		
	AMBULANCE SERVICE						
001.44.295-5440.00	OFFICIAL FEES	\$ 6,300	\$ 7,200	\$ 7,200	\$ 7,200		
		-----	-----	-----	-----		
	TOTAL AMBULANCE SERVICE	\$ 6,300	\$ 7,200	\$ 7,200	\$ 7,200		0.00%
		-----	-----	-----	-----		

	ANIMAL IMPOUND							
001.44.296-5120.00	REGULAR SALARIES	\$ 242,804	\$ 251,588	\$ 258,362	\$ 298,529		6	Employees + OT
001.44.296-5130.00	PART-TIME SALARIES - New Laborer, clean kennels and cages	\$ 4,329	\$ -	\$ 8,000	\$ -			
001.44.296-5150.00	EMPLOYER PORTION -FICA	\$ 65	\$ -	\$ 496	\$ -			
001.44.296-5151.00	EMPLOYER PORTION -MEDICARE	\$ 3,554	\$ 3,648	\$ 3,790	\$ 4,329			
001.44.296-5152.00	EMPLOYER PORTION - RETIREMENT	\$ 27,687	\$ 27,675	\$ 28,080	\$ 32,838			
001.44.296-5153.00	EMPLOYER PORTION -GROUP INS	\$ 59,666	\$ 86,410	\$ 72,998	\$ 83,364		10%	INCREASE
001.44.296-5210.00	ADVERTISING, DUES, SUBSCRIPTIONS	\$ 870	\$ 4,000	\$ 3,299	\$ 4,000			
001.44.296-5230.00	UTILITIES EXPENSE	\$ 15,166	\$ 13,000	\$ 11,053	\$ 13,000			
001.44.296-5240.00	TELEPHONE EXPENSE	\$ 4,714	\$ 5,100	\$ 4,432	\$ 5,100			
001.44.296-5253.00	DUMPSTER RENTAL	\$ 1,568	\$ 2,500	\$ 1,570	\$ 2,000			
001.44.296-5279.00	MISCELLANEOUS CONTRACTUAL SERVICES	\$ 122	\$ -	\$ 500	\$ 200			
001.44.296-5283.00	AUTO INS	\$ 3,668	\$ 6,000	\$ 6,002	\$ 6,100			
001.44.296-5284.00	WORKMAN'S COMP	\$ 3,250	\$ 3,500	\$ 3,968	\$ 4,000			
001.44.296-5298.00	MEDICAL SERVICES	\$ 50,181	\$ 55,000	\$ 52,000	\$ 55,000			
001.44.296-5320.00	MAINTENANCE OF PROPERTY & EQUIPMENT	\$ 8,007	\$ 13,500	\$ 4,521	\$ 13,500			
001.44.296-5323.00	MAINTENANCE OF AUTO'S & TRUCKS	\$ 2,279	\$ 5,000	\$ 1,964	\$ 5,000			
001.44.296-5340.00	SMALL TOOLS & EQUIPMENT	\$ 658	\$ 2,500	\$ 2,031	\$ 2,500			
001.44.296-5351.00	OFFICE SUPPLIES	\$ 2,677	\$ 3,000	\$ 2,979	\$ 3,000			
001.44.296-5353.00	CONSUMABLE SUPPLIES	\$ 26,395	\$ 25,000	\$ 25,923	\$ 27,000			
001.44.296-5354.00	VEHICLE SUPPLIES (GAS, OIL, ETC.)	\$ 157	\$ 1,500	\$ 415	\$ 500			
001.44.296-5359.00	CLOTHING AND UNIFORMS	\$ 1,442	\$ 3,000	\$ 1,625	\$ 2,500			
001.44.296-5414.00	TRAVEL/TRAINING	\$ 1,748	\$ 3,600	\$ 2,754	\$ 3,600			
001.44.296-5640.00	ACQUISITION OF VEH.	\$ 48,620	\$ 18,000	\$ 16,568	\$ 50,000			
001.44.296-5650.00	ACQUISITION OF EQUIPMENT	\$ 26,216	\$ 38,500	\$ 38,500	\$ 31,800			
	TOTAL ANIMAL IMPOUND	\$ 535,844	\$ 572,021	\$ 551,828	\$ 647,860		13.26%	
	TRANSIT VAN							
	1 COMPUTER, LICENSES, CAMERA BY GATE, KENNELS, RADIO, TECH, TRAPS							
	STORAGE CONTAINERS, DART PACKAGE, MICROCHIP SCANNERS, METAL DETECTOR							
*****	TOTAL PUBLIC SAFETY	\$ 2,759,608	\$ 1,362,774	\$ 1,184,173	\$ 1,285,214		-5.69%	
		=====	=====	=====	=====			
	PUBLIC WORKS							
	GARBAGE COLLECTIONS AND DISPOSAL							
001.45.341-5270.00	CONTRACTUAL SERVICE	\$ 2,575,547	\$ 2,863,140	\$ 2,911,607	\$ 3,057,187		5%	INCREASE
	TOTAL GARBAGE COLLECTIONS AND DISPOSAL	\$ 2,575,547	\$ 2,863,140	\$ 2,911,607	\$ 3,057,187			
*****	TOTAL PUBLIC WORKS	\$ 2,575,547	\$ 2,863,140	\$ 2,911,607	\$ 3,057,187		6.78%	
		=====	=====	=====	=====			

	HEALTH AND WELFARE							
	MOSQUITO AND OTHER INSECT CONTROL							
001.46.402-5120.00	REGULAR-SALARIES	\$ 264,003	\$ 260,420	\$ 261,841	\$ 215,668			3 Employees Includes OT
001.46.402-5130.00	SALARIES- PART TIME	\$ 14,126	\$ 14,667	\$ 14,500	\$ 15,253			3 PART TIME
001.46.402-5150.00	EMPLOYER PORTION -FICA	\$ 876	\$ 909	\$ 900	\$ 946			
001.46.402-5151.00	EMPLOYER PORTION -MEDICARE	\$ 3,936	\$ 3,989	\$ 3,905	\$ 3,348			
001.46.402-5152.00	EMPLOYER PORTION - RETIREMENT	\$ 29,625	\$ 28,646	\$ 28,802	\$ 23,724			
001.46.402-5153.00	EMPLOYER PORTION -GROUP INS	\$ 75,497	\$ 74,763	\$ 67,267	\$ 81,057			10% INCREASE
001.46.402-5210.00	ADVERTISING & LITERATURE	\$ 581	\$ 3,000	\$ 2,000	\$ 3,000			
001.46.402-5230.00	UTILITIES	\$ 788	\$ 1,100	\$ 946	\$ 1,100			
001.46.402-5240.00	TELEPHONE / INTERNET	\$ 4,548	\$ 5,000	\$ 4,404	\$ 5,000			
001.46.402-5241.00	POSTAGE	\$ 67	\$ -	\$ -	\$ -			
001.46.402-5283.00	AUTO INSURANCE	\$ 5,869	\$ 6,000	\$ 8,002	\$ 8,000			
001.46.402-5284.00	WORKER'S COMP INSURANCE	\$ 5,120	\$ 5,100	\$ 5,781	\$ 6,000			
001.46.402-5290.00	PROFESSIONAL SERVICES	\$ 170	\$ -	\$ 60	\$ -			
001.46.402-5295.00	LAB TESTING	\$ 5,453	\$ 10,000	\$ 4,026	\$ 10,000			
001.46.402-5320.00	MAINT. OF PROPERTY & EQUIPMENT	\$ 4,233	\$ 3,000	\$ 7,796	\$ 5,000			
001.46.402-5323.00	AUTO AND TRUCK REPAIR	\$ 12,696	\$ 10,000	\$ 7,252	\$ 10,000			
001.46.402-5351.00	OFFICE SUPPLIES	\$ 2,131	\$ 3,000	\$ 2,644	\$ 3,000			
001.46.402-5353.00	MATERIALS - CHEMICALS	\$ 118,632	\$ 130,000	\$ 130,000	\$ 130,000			
001.46.402-5354.00	FUEL	\$ 294	\$ 1,000	\$ 84	\$ 500			
001.46.402-5359.00	UNIFORMS	\$ -	\$ 1,200	\$ 907	\$ 1,000			
001.46.402-5414.00	TRAVEL	\$ 2,863	\$ 4,000	\$ 2,500	\$ 4,000			
001.46.402-5621.00	BUILDING IMPROVEMENTS				\$ -			
001.46.402-5640.00	ACQUISITION OF VEHICLE	\$ 39,017	\$ -	\$ 80	\$ -			
001.46.402-5650.00	ACQUISITION OF EQUIPMENT	\$ 32,241	\$ 36,550	\$ 32,229	\$ 66,700			
	TOTAL MOSQUITO AND OTHER	\$ 622,767	\$ 602,344	\$ 585,926	\$ 593,296			-1.50%
	COMPUTERS 4K, LICESNES 1.2K, 2 SPRAY RIGS, 2 TABLETS TECH., RADIOS, CABINETS, E-BIKE, SURVEILLANCE EQUIPMENT							
	BUILDING / HOUSE DEMOLITION							
001.46.403-5322.00	MAINTENANCE OF BUILDINGS	\$ 94,858	\$ 50,000	\$ 57,500	\$ 60,000			
	TOTAL BUILDING / HOUSE DEMOLITION	\$ 94,858	\$ 50,000	\$ 57,500	\$ 60,000			20.00%

	ECONOMIC DEVELOPMENT, PARISH PROMOTION AND GRANTS							
	CHAMBER OF COMMERCE							
001.48.653-5764-37	GRANT- ECONOMIC DEVELOPMENT	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000			
	TOTAL CHAMBER OF COMMERCE	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000			0.00%
	PARISH FARM AGENT							
001.48.654-5240.00	TELEPHONE SERVICE	\$ 1,417	\$ 19,000	\$ 1,413	\$ 19,000			
001.48.654-5351.00	OFFICE SUPPLIES	\$ 5,075	\$ 4,000	\$ 4,815	\$ 5,000			
001.48.654-5440.00	OFFICIAL FEES	\$ 54,000	\$ 54,000	\$ 54,000	\$ 59,000			
	TOTAL PARISH FARM AGENT	\$ 60,493	\$ 77,000	\$ 60,228	\$ 83,000			7.79%
*****	TOTAL ECONOMIC DEVELOPMENT & PROMOTION	\$ 135,493	\$ 152,000	\$ 135,228	\$ 158,000			3.95%
	TOTAL GENERAL FUND OPERATING EXPENSES	\$ 13,493,031	\$ 12,955,686	\$ 11,829,968	\$ 13,153,033			1.52%

FUND TRANSFERS							
49.691-5761.00	OPERATING TRANSFERS						
004	TRANSFER TO SPECIAL ROADS (02)	\$ 1,653,656	\$ 2,000,121	\$ 1,675,829	\$ 2,030,574	1.52%	
017	TRANSFER TO CRIMINAL COURT FUND (20)						
033	TRANSFER TO GUSTAV ACCT FOR FEMA TO BE REIMB 75%						
059	2006 ERWINVILLE SEWER SINKING PAYMENT (59)	\$ 119,945	\$ 117,473	\$ 117,473	\$ -		
096	2008 ERWINVILLE SEWER LOAN PAYMENT						
097	2008 PARISH SALES TAX BOND SEWER S. WESTPORT (66)	\$ 54,528	\$ 53,103	\$ 53,103	\$ 51,677		
099	2008 SALES TAX DISTRICT BOND- S. WESTPORT ROADS (68)						
102	2011 DEQ SEWER LOAN WESTPORT TO 73&74 (73)	\$ 109,676	\$ 109,702	\$ 109,702	\$ 109,719		
	YEAR 1 BOND PAYMENT- SEWER CONSOLIDATION PROJECT (74)				\$ 161,032		
	TRANSFER TO PUBLIC UTILITIES (99)		\$ 145,000	\$ -	\$ 195,000		
	TOTAL OPERATION FUND TRANSFERS	\$ 1,937,804	\$ 2,425,399	\$ 1,956,107	\$ 2,548,002	5.05%	
	TOTAL OPERATING EXP. & OPERATING TRANSFERS	\$ 15,430,835	\$ 15,381,085	\$ 13,786,075	\$ 15,701,034	2.08%	
		=====	=====	=====	=====		
49.691-5763.00	CAPITAL OUTLAY TRANSFERS			\$ 124,050	\$ -		SENT TO ESCROW ACCOUNT PER STATE REQUIREMENTS
004	ROADS CAPITAL OUTLAY (2) EQUIP. PURCHASE (02)	\$ 671,664	\$ 403,400	\$ 632,044	\$ 64,500		See Five year Outlay
010	DRAINAGE CAPITAL OUTLAY (8) EQUIP. PURCHASE						
015	E-911 PHASE TWO WIRELESS (17) EQUIP. PURCHASE						
061	REC. SPECIAL PROJECTS CAP. OUTLAY (22)	\$ 267,818	\$ -	\$ -	\$ -		
300	TRANSFER TO FIRE FUND (30)						
025	LEPC FUND FOR COMMAND CENTER PURCHASE (41)						
065	ROADS CAPITAL OUTLAY (42)	107,061	13,565,621	384,524	14,637,207		See Five Year Outlay
066	BUILDINGS & LAND CAPITAL OUTLAY (43)	\$ 230,714	\$ 8,958,500	\$ 419,895	\$ 7,013,040		See Five year Outlay
	TRANSFER TO PUBLIC UTILITIES FOR WATER LINE UPGRADES (74)						
042	LRA PROJECTS TRANSFER FOR LOBDELL SEWER		
	TOTAL CAPITAL OUTLAY TRANSFERS	\$ 1,277,257	\$ 22,927,521	\$ 1,436,463	\$ 21,714,747	-5.29%	
*****	TOTAL FUND TRANSFERS	\$ 3,215,061	\$ 25,352,920	\$ 3,392,570	\$ 24,262,749	-4.30%	
*****	GRAND TOTAL - DISBURSEMENTS	\$ 16,708,092	\$ 38,308,606	\$ 15,222,538	\$ 37,415,781	-2.33%	
		=====	=====	=====	=====		
	BEGINNING RESTRICTED FUND BALANCE (STATE GRANT MATCH MONEY & LARGE PROJECTS)	\$ 11,995,000	\$ 19,604,783	\$ 19,604,783	\$ 20,484,767		
	BEGINNING UNRESTRICTED FUND BALANCE	\$ 10,878,196	\$ 7,473,068	\$ 7,473,068	\$ 10,783,520		
	TOTAL BEGINNING FUND BALANCE	\$ 22,873,196	\$ 27,077,851	\$ 27,077,851	\$ 31,268,287		
	PLUS: REVENUE	\$ 20,912,748	\$ 18,786,052	\$ 19,412,974	\$ 20,841,443		
	LESS: DISBURSEMENTS	\$ 16,708,092	\$ 38,308,606	\$ 15,222,538	\$ 37,415,781		
	ESTIMATED UNRESTRICTED ENDING FUND BALANCE	\$ 15,082,851	\$ 7,555,296	\$ 11,663,504	\$ 14,693,948		
	ENDING RESTRICTED IF NOT SPENT	\$ 11,995,000	\$ 19,604,783	\$ 19,604,783	\$ 20,484,767		
	TOTAL FUND BALANCE	\$ 27,077,851	\$ 27,160,079	\$ 31,268,287	\$ 35,178,715		

SPECIAL REVENUE FUNDS

Special Revenue Funds are set up to account for the receipt and use of restricted types of revenues. The restriction placed on these revenues is that they are legally bound to expenditures for specified purposes. The following funds are Special Revenue Funds.

ROADS FUND

TAB 4

**WEST BATON ROUGE PARISH COUNCIL
BUDGET
YEAR: 2026 FUND: SPECIAL ROADS (004)**

ACCOUNT NUMBER:	DESCRIPTION	ACTUAL 2024	BUDGET 2025	ESTIMATED 2025	REQUESTED 2026	
	REVENUES					
	INTERGOVERNMENTAL REVENUES					
30.033-4330.00	PAYMENT IN LIEU OF TAXES - FEMA REIMB					
30.033-4343.00	HIGHWAYS & STREETS ST GOV'T	\$ 275,589	\$ 270,000	\$ 260,000	\$ 270,000	
30.033-4351.00	SEVERANCE TAX	\$ 607,014	\$ 550,000	\$ 617,000	\$ 600,000	
		-----	-----	-----	-----	
	TOTAL INTERGOVERNMENTAL REVENUES	\$ 882,603	\$ 820,000	\$ 877,000	\$ 870,000	
		-----	-----	-----	-----	
	OTHER REVENUE					
30.034-4417.00	SALE OF SCRAP	\$ 132,338	\$ -	\$ 1,181	\$ -	
30.036-4611.00	INTEREST EARNINGS	\$ 262	\$ -		\$ -	
30.036-4611.01	OTB REVENUE					
30.036-4694.01	TRANSFER IN - FROM FUND 01	\$ 1,653,656	\$ 2,000,121	\$ 1,675,829	\$ 2,030,574	1.52%
30.036-4694.01	TRANSFER IN - FROM FUND 01 - EQUIPMENT	\$ 671,664	\$ 403,400	\$ 632,044	\$ 64,500	
30.036-4695.00	MISC. REVENUE	\$ 137,444				
		-----	-----	-----	-----	
	TOTAL OTHER REVENUES	\$ 2,595,363	\$ 2,403,521	\$ 2,309,054	\$ 2,095,074	
		-----	-----	-----	-----	
*****	TOTAL REVENUES *	\$ 3,477,965	\$ 3,223,521	\$ 3,186,054	\$ 2,965,074	-8.02%
		=====	=====	=====	=====	

	DISBURSEMENTS						
	PUBLIC WORKS						
	ROAD MAINTENANCE						
							1 LONGEVITY
45.316-5120.00	REGULAR SALARIES	\$ 1,117,582	\$ 1,253,693	\$ 1,165,859	\$ 1,298,207	24	EMPLOYEES
45.316-5131.00	TEMPORARY / SEASONAL						
45.316-5150.00	EMPLOYER PORTION-FICA	\$ 10,712	\$ 7,529	\$ 10,017	\$ 7,582		
45.316-5151.00	EMPLOYER PORTION-MEDICARE	\$ 15,422	\$ 18,179	\$ 16,171	\$ 18,824		
45.316-5152.00	EMPLOYERS PORTION - RETIREMENT	\$ 102,665	\$ 124,549	\$ 109,906	\$ 129,352		
45.316-5153.00	EMPLOYERS PORTION - GRP INS	\$ 317,939	\$ 367,422	\$ 328,584	\$ 385,760		10% INCREASE
45.316-5210.00	ADVERTISING, DUES	\$ 1,360	\$ 2,200	\$ 120	\$ 1,000		
45.316-5240.00	TELEPHONE EXPENSE	\$ 8,039	\$ 9,000	\$ 6,832	\$ 8,000		
45.316-5253.00	DUMPSTER RENTAL	\$ -	\$ 650	\$ -	\$ 650		
45.316-5255.00	RENTAL - EQUIPMENT	\$ 1,094	\$ 3,000	\$ 3,500	\$ 3,000		
45.316-5279.00	CONTRACTUAL LABOR	\$ 113	\$ 1,500	\$ 59	\$ 1,000		
45.316-5283.00	AUTO INSURANCE	\$ 15,407	\$ 20,000	\$ 22,006	\$ 22,500		
45.316-5284.00	WORKMAN'S COMP	\$ 85,353	\$ 96,000	\$ 96,922	\$ 97,000		
45.316-5285.00	UNEMPLOYMENT PAYMENT						
45.316-5290.00	PROFESSIONAL SERVICES	\$ 670	\$ 2,200	\$ 429	\$ 1,000		
45.316-5295.00	LABORATORY TESTING	\$ 1,319	\$ 4,000	\$ 1,466	\$ 2,000		
45.316-5320.00	MAINT. OF PROPERTY & EQUIPMENT	\$ 63,563	\$ 38,000	\$ 13,299	\$ 38,000		
45.316-5323.00	AUTO & TRUCK REPAIRS	\$ 54,214	\$ 60,000	\$ 80,380	\$ 70,000		
45.316-5324.00	MACH. & EQUIP. REPAIRS	\$ 209,316	\$ 140,000	\$ 190,000	\$ 160,000		
45.316-5340.00	SMALL TOOLS & EQUIPMENT	\$ 8,585	\$ 12,000	\$ 11,095	\$ 12,000		
45.316-5352.00	CLEANING SUPPLIES	\$ 5,800	\$ 6,000	\$ 8,031	\$ 6,000		
45.316-5353.00	CONSUMABLE SUPPLIES	\$ 27,332	\$ 20,000	\$ 4,905	\$ 15,000		
45.316-5354.00	VEHICLE SUPPLIES (GAS, DIESEL, ETC.)	\$ 169,166	\$ 210,000	\$ 165,555	\$ 180,000		
45.316-5357.00	MEDICAL SUPPLIES	\$ 1,443	\$ 3,200	\$ 1,650	\$ 2,000		
45.316-5358.00	FOOD	\$ -	\$ 500	\$ -	\$ 500		
45.316-5359.00	CLOTHING	\$ 2,031	\$ 12,000	\$ 8,000	\$ 8,000		

45.316-5370.00	MATERIALS - CHEMICALS	\$ 102,933	\$ 65,000	\$ 70,000	\$ 70,000	
45.316-5371.00	GRAVEL,DIRT,LIMESTONE	\$ 128,578	\$ 100,000	\$ 72,880	\$ 100,000	
45.316-5372.00	STEEL, IRON, & SIGNS	\$ 157,249	\$ 86,000	\$ 80,509	\$ 86,000	
45.316-5373.00	CEMENT,BRICKS,LIME,PLASTIC	\$ 47,040	\$ 29,000	\$ 60,140	\$ 50,000	
45.316-5374.00	CULVERTS,PIPES & FITTINGS	\$ 7,212	\$ -	\$ -	\$ -	
45.316-5375.00	EQUIP. & VEHICLE; REPAIR PARTS	\$ 102,750	\$ 60,000	\$ 75,000	\$ 70,000	
45.316-5376.00	ASPHALT & ASPHALT FILLER	\$ 3,173	\$ 19,000	\$ 2,000	\$ 5,000	
45.316-5377.00	LUMBER, NAILS, NUTS, ETC.	\$ 551	\$ 2,000	\$ 173	\$ 1,000	
45.316-5379.00	ELECTRICAL,ELECTRONICS	\$ 77	\$ 1,000	\$ -	\$ 200	
45.316-5380.00	SUPPLIES	\$ 38,109	\$ 45,000	\$ 49,770	\$ 50,000	
45.316-5414.00	TRAVEL INCLUDING CONV EXP	\$ 2,307	\$ 1,500	\$ 140	\$ 1,000	
*****	TOTAL OPERATING DISBURSEMENTS	\$ 2,809,104	\$ 2,820,121	\$ 2,655,398	\$ 2,900,574	2.85%
45.316-5640.00	ACQUISITION OF VEHICLES	\$ 437,504	\$ 200,000	\$ 202,309	\$ -	
45.316-5650.00	ACQUISITION OF EQUIPMENT	\$ 234,160	\$ 203,400	\$ 429,735	\$ 64,500	-68.29%
*****	TOTAL CAPITAL OUTLAY DISBURSEMENTS	\$ 671,664	\$ 403,400	\$ 632,044	\$ 64,500	
*****	TOTAL DISBURSEMENTS	\$ 3,480,768	\$ 3,223,521	\$ 3,287,442	\$ 2,965,074	-8.02%
	TRIMBLE \$35,000, PIN GRABBER COUPLER \$18,000, CLEANOUT BUCKET \$4,000, TRAILER \$5,500 COMPUTERS \$2,000					
	BEGINNING FUND BALANCE	\$ 104,190	\$ 101,387	\$ 101,387	\$ (0)	
	PLUS: REVENUE	\$ 3,477,965	\$ 3,223,521	\$ 3,186,054	\$ 2,965,074	
	LESS: DISBURSEMENTS	\$ 3,480,768	\$ 3,223,521	\$ 3,287,442	\$ 2,965,074	
	ESTIMATED ENDING FUND BALANCE	\$ 101,387	\$ 101,387	\$ (0)	\$ (0)	

MUSEUM

TAB 5

**WEST BATON ROUGE PARISH COUNCIL
BUDGET ESTIMATES AND REQUESTS
YEAR 2026 FUND: MUSEUM (005)**

DESCRIPTION	PRIOR YEAR Actual 2024	CURRENT YEAR Budget 2025	CURRENT YEAR Estimate 2025	REQUESTED 2026
REVENUES				
TAXES				
AD VALOREM TAX (780,000) 2MILLS	\$ 1,487,579	\$ 1,640,000	\$ 1,600,000	\$ 1,560,000
TOTAL TAXES	\$ 1,487,579	\$ 1,640,000	\$ 1,600,000	\$ 1,560,000
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INTERGOVERNMENTAL REVENUE				
PAYMENT IN LIEU OF TAXES REVENUE SHARING - STATE	\$ 6,227	\$ 6,227	\$ 6,579	\$ 6,227
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TOTAL INTERGOVERNMENTAL REVENUE	\$ 6,227	\$ 6,227	\$ 6,579	\$ 6,227
	-----	-----	-----	-----
OTHER REVENUE				
MISC		\$ -		
CULTURE & RECREATIONAL GRANTS	\$ 5,896	\$ 5,000	\$ 5,000	\$ 6,000
GRANTS - LOCAL	\$ 30,500	\$ 20,000	\$ 20,000	\$ 7,500
SugarFest Grants	\$ -			
INTEREST EARNINGS	\$ 3,812	\$ 5,000	\$ 5,000	\$ 5,000
FEES AND CHARGES	\$ 68,818	\$ 40,000	\$ 40,000	\$ 50,000
DONATION FROM PRIVATE SECTOR	\$ 50,467	\$ 30,000	\$ 30,000	\$ 25,000
Advertising Reimbursement	\$ 1,810	\$ 1,000	\$ 1,000	\$ 1,000
TOTAL OTHER REVENUE	\$ 181,303	\$ 121,000	\$ 121,000	\$ 104,500
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TOTAL REVENUE	\$ 1,675,109	\$ 1,767,227	\$ 1,727,579	\$ 1,670,727
	=====	=====	=====	=====

DISBURSEMENTS					
OPERATING EXPENSES					
SALARIES & WAGES	\$ 658,928	\$ 719,040	\$ 688,946	\$ 796,000	2 PT to FT
EMPLOYEE BENEFITS	\$ 189,673	\$ 233,333	\$ 224,000	\$ 249,000	
ADVERTISING, DUES, SUBSCRIPTION	\$ 55,124	\$ 55,000	\$ 55,000	\$ 53,707	
PRINTING, DUPLICATION, TYPING	\$ 14,334	\$ 5,000	\$ 5,000	\$ 6,000	
POSTAGE	\$ 823	\$ 1,800	\$ 1,800	\$ 1,800	
UTILITIES EXPENSE	\$ 24,811	\$ 25,000	\$ 26,153	\$ 27,000	
COMMUNICATION	\$ 18,602	\$ 25,000	\$ 25,000	\$ 20,000	
RENTALS	\$ 5,893	\$ 9,000	\$ 9,000	\$ 6,000	
MAINT PROPERTY & EQUIPMENT	\$ 18,665	\$ 45,000	\$ 45,000	\$ 35,000	
MAINT. (CONTRACTUAL)	\$ 60,990	\$ 60,000	\$ 60,000	\$ 60,000	
PROFESSIONAL SERVICES	\$ 107,126	\$ 130,104	\$ 115,625	\$ 100,000	
INSURANCE & SURETY	\$ 36,969	\$ 39,420	\$ 36,340	\$ 39,420	
BUILDING INSURANCE (PROPERTY & LIABILITY)	\$ -		\$ -		
OPERATING SUPPLIES	\$ 71,675	\$ 75,000	\$ 70,000	\$ 67,500	
GIFT SHOP EXPENSE	\$ 6,983	\$ 4,000	\$ 4,835	\$ 6,000	
SugarFest	\$ 43,104	\$ 50,000	\$ 50,000	\$ 40,000	
MATERIALS	\$ -		\$ -		
SMALL TOOLS AND EQUIPMENT	\$ -		\$ -		
OFFICE SUPPLIES	\$ 1,871	\$ 4,000	\$ 3,000	\$ 3,000	
TRAVEL	\$ 25,014	\$ 20,000	\$ 20,000	\$ 20,000	
IMPROVEMENTS	\$ -	\$ 175,000	\$ 175,000	\$ 80,000	
Juke Joint upgrades, Shed for Sugar Tache	\$ -		\$ -		
ACQUISITION OF EQUIPMENT	\$ 51,334	\$ 6,000	\$ 6,000	\$ 19,300	4 new computers & Video Kios
BUILDINGS & INFRASTRUCTURE OUTLAY	\$ -				Website Header & Licenses
WBR PENSION FUND DEDUCTION	\$ 49,637	\$ 41,000	\$ 54,867	\$ 40,000	
BOOKS, PUBLICATIONS, LIBRARY	\$ 120	\$ 500	\$ 500	\$ 500	
RETIREMENT FROM TAX	\$ -				
GRANTS	\$ -				
PAYROLL PROCESSING CHARGES	\$ -	\$ -		\$ -	
TOTAL OPERATING EXPENSES	\$ 1,441,676	\$ 1,723,197	\$ 1,676,066	\$ 1,670,227	
	-----	-----	-----	-----	
TOTAL DISBURSEMENTS	\$ 1,441,676	\$ 1,723,197	\$ 1,676,066	\$ 1,670,227	
	=====	=====	=====	=====	
BEGINNING FUND BALANCE(CASH & INVESTMENTS)	\$ 881,952	\$ 1,115,385	\$ 1,115,385	\$ 1,166,897	
PLUS: REVENUE	\$ 1,675,109	\$ 1,767,227	\$ 1,727,579	\$ 1,670,727	
LESS: DISBURSEMENTS	\$ 1,441,676	\$ 1,723,197	\$ 1,676,066	\$ 1,670,227	
ESTIMATED ENDING FUND BALANCE	\$ 1,115,385	\$ 1,159,415	\$ 1,166,897	\$ 1,167,397	
=====	=====	=====	=====	=====	

HEALTH UNIT

TAB 6

**WEST BATON ROUGE PARISH COUNCIL
BUDGET ESTIMATES AND REQUESTS**

YEAR: 2026 FUND: HEALTH UNIT (006)

ACCOUNT NUMBER:	DESCRIPTION	ACTUAL 2024	CURRENT YEAR BUDGET 2025	CURRENT YEAR ESTIMATE 2025	REQUESTED 2026	
	REVENUES					
	TAXES					
	ROLL BACK 1 MILL TO .75					
30.031-4110.00	AD VALOREM (1.75) ON \$740,000	\$ 539,226	\$ 585,000	\$ 575,000	\$ 555,000	
	TOTAL TAXES	\$ 539,226	\$ 585,000	\$ 575,000	\$ 555,000	
	INTER-GOVERNMENTAL REVENUE					
30.033-4310.77	WIC GRANT FUNDING	\$ 225,880	\$ 210,000	\$ 225,820	\$ 225,000	
30.033-4345.00	REVENUE SHARING - STATE	\$ 10,614	\$ 11,000	\$ 11,213	\$ 11,000	
30.034-4460.00	IMMUNIZATION SHOT REVENUE	\$ 400	\$ -	\$ 40		
30.034-4460.01	REPRODUCTIVE HEALTH REVENUE	\$ -	\$ -			
30.036-4611.00	INTEREST EARNINGS	\$ 83,918	\$ 75,000	\$ 82,847	\$ 80,000	
30.036-4695.00	MISCELLANEOUS REVENUE					
	TOTAL INTERGOVERNMENTAL REVENUE	\$ 320,812	\$ 296,000	\$ 319,920	\$ 316,000	
*****	TOTAL REVENUE	\$ 860,038	\$ 881,000	\$ 894,920	\$ 871,000	-1%
	DISBURSEMENTS					
	HEALTH UNIT					
46.401-5120.00	REGULAR SALARIES	\$ 437,811	\$ 475,122	\$ 468,439	\$ 498,454	8 EMPLOYEES
46.401-5123.00	SALARY - HEALTH CARE FACILITATOR					
46.401-5130.00	PART-TIME SALARY	\$ 10,752	\$ 22,714	\$ 21,680	\$ 23,622	1 PART-TIME
46.401-5150.00	EMPLOYER PORTON FICA	\$ 667	\$ 1,341	\$ 1,344	\$ 1,395	

46.401-5151.00	EMPLOYER PORTION MEDICARE	\$ 6,295	\$ 7,203	\$ 6,759	\$ 7,554	
46.401-5152.00	EMPLOYERS PORTION - RETIREMENT	\$ 50,170	\$ 52,263	\$ 51,157	\$ 54,830	
46.401-5153.00	EMPLOYERS PORTION - GROUP INS	\$ 126,381	\$ 133,193	\$ 141,841	\$ 151,159	10% INCREASE
46.401-5210.00	ADVERTISING, DUES & SUBSCRIPTIONS	\$ 1,187	\$ 3,000	\$ 225	\$ 1,500	
46.401-5231.00	ELECTRICITY	\$ 2,869	\$ 20,000	\$ 11,938	\$ 13,000	
46.401-5232.00	WATER AND GAS	\$ 2,528	\$ 4,000	\$ 2,607	\$ 3,000	
46.401-5240.00	TELEPHONE EXPENSE	\$ 5,147	\$ 6,000	\$ 5,216	\$ 6,000	
46.401-5252.00	OFFICE EQUIPMENT RENTAL	\$ 3,282	\$ 5,000	\$ 2,655	\$ 4,000	
46.401-5253.00	DUMPSTER RENTAL	\$ 4,457	\$ 5,000	\$ 4,303	\$ 4,500	
46.401-5279.00	CONTRACTED WORKERS (MED DIRECTOR, PA & NUTRIONIST)	\$ 27,024	\$ 60,000	\$ 32,300	\$ 45,000	
46.401-5281.00	GENERAL LIABILITY INS.	\$ 17,441	\$ 25,000	\$ 16,658	\$ 18,000	
46.401-5284.00	WORKMAN'S COMP	\$ 11,050	\$ 11,100	\$ 11,205	\$ 11,500	
46.401-5287.00	MEDICAL INSURANCE	\$ 55,000	\$ 55,000	\$ 55,000	\$ 60,000	
46.401-5290.00	PROFESSIONAL FEES	\$ 1,699	\$ 3,000	\$ 1,657	\$ 2,000	
46.401-5295.00	LABORATORY TESTING	\$ 55	\$ 200	\$ -	\$ -	
46.401-5351.00	OFFICE SUPPLIES	\$ 3,147	\$ 4,500	\$ 3,802	\$ 4,500	
46.401-5353.00	CONSUMABLE SUPPLIES	\$ 831	\$ 3,000	\$ 816	\$ 1,000	
46.401-5357.00	MEDICAL, DRUGS (VACCINES)	\$ 9,662	\$ 11,000	\$ 13,000	\$ 13,000	
46.401-5359.00	UNIFORM EXPENSE	\$ 120	\$ 2,080	\$ 1,695	\$ 1,700	
46.401-5370.00	MATERIALS	\$ 179	\$ 1,500	\$ -	\$ 200	
46.401-5414.00	TRAVEL & CONVENTION	\$ 4,380	\$ 4,500	\$ 2,464	\$ 4,500	
46.401-5440.00	OFFICIAL FEES	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	
46.401-5621.00	IMPROVMENTS TO BUILDING - REPAIRS	\$ -	\$ 35,000	\$ 35,000	\$ 9,000	
46.401-5650.00	ACQUISITION OF EQUIPMENT	\$ 23,588	\$ 10,000	\$ 15,896	\$ 12,300	
46.401-5761.01	TRANSFER TO GF/IT BUDGET	\$ -	\$ 23,125	\$ 20,119	\$ 21,882	
46.401-5764.00	GRANT TO DHH					
46.401-5764.02	SUBSTANCE ABUSE GRANT EXP	\$ 78,715	\$ 100,000	\$ 87,456	\$ 90,000	contracted out
		-----	-----	-----	-----	
	TOTAL HEALTH UNIT	\$ 889,435	\$ 1,088,841	\$ 1,020,232	\$ 1,068,596	-2%
	DESKS, CHAIRS, COMPUTERS, DIGITAL SIGNAGE/TV, LICENSES, COMPUTERS					
	CELLPHONE BOOSTER FOR BUILDING	-----	-----	-----	-----	
*****	TOTAL DISBURSEMENTS	\$ 889,435	\$ 1,088,841	\$ 1,020,232	\$ 1,068,596	
		=====	=====	=====	=====	
	BEGINNING FUND BALANCE(cash and investments)	\$ 1,838,633	\$ 1,809,236	\$ 1,809,236	\$ 1,683,924	
	PLUS: REVENUES	\$ 860,038	\$ 881,000	\$ 894,920	\$ 871,000	
	LESS: DISBURSEMENTS	\$ 889,435	\$ 1,088,841	\$ 1,020,232	\$ 1,068,596	
	ESTIMATED ENDING FUND BALANCE	\$ 1,809,236	\$ 1,601,395	\$ 1,683,924	\$ 1,486,328	

COMMUNITY ALERT

TAB 7

WEST BATON ROUGE PARISH COUNCIL
BUDGET ESTIMATES AND REQUESTS
YEAR: 2026 FUND: PUBLIC ALERT NETWORK (007)

ACCOUNT NUMBER:	DESCRIPTION	ACTUAL 2024	BUDGET 2025	CURRENT YEAR ESTIMATE 2025	CURRENT YEAR REQUESTED 2026
	REVENUES				
	INTERGOVERNMENTAL REVENUE				
007.30.033-4330.00	PAYMENT IN LIEU OF TAXES	\$ 11,300	\$ 13,000	\$ 11,600	\$ 11,600
007.30.036-4611.00	INTEREST EARNINGS				
	TOTAL INTERGOVERNMENTAL REVENUE	\$ 11,300	\$ 13,000	\$ 11,600	\$ 11,600
*****	TOTAL REVENUE	\$ 11,300	\$ 13,000	\$ 11,600	\$ 11,600
	DISBURSEMENTS				
	OPERATING EXPENSES				
007.44.206-5242.00	CONTRACT PAYMENT(First Call & Identificator	\$ -	\$ -	\$ -	\$ 32,000 3 year contract
	TOTAL OPERATING EXPENSES	\$ -	\$ -	\$ -	\$ 32,000
*****	TOTAL DISBURSEMENTS	\$ -	\$ -	\$ -	\$ 32,000
	BEGINNING FUND BALANCE	\$ (19,319)	\$ (8,019)	\$ (8,019)	\$ 3,581
	PLUS: REVENUES	\$ 11,300	\$ 13,000	\$ 11,600	\$ 11,600
	LESS: DISBURSEMENTS	\$ -	\$ -	\$ -	\$ 32,000
	ESTIMATED ENDING FUND BALANCE	\$ (8,019)	\$ 4,981	\$ 3,581	\$ (16,819)

RECREATION

TAB 8

WEST BATON ROUGE PARISH COUNCIL
BUDGET ESTIMATES AND REQUESTS
YEAR: 2026 FUND: RECREATION FUND (008)

ACCOUNT NUMBER:	DESCRIPTION	ACTUAL 2024	CURRENT YEAR BUDGET 2025	CURRENT YEAR ESTIMATE 2025	REQUESTED 2026	
	REVENUES					
	TAXES					
	ROLLED BACK 1 MILL					
30.031-4110.00	AD VALOREM (5.00) AT \$740,000	\$ 3,594,851	\$ 3,510,000	\$ 3,440,000	\$ 2,960,000	-15.67%
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	TOTAL TAXES	\$ 3,594,851	\$ 3,510,000	\$ 3,440,000	\$ 2,960,000	
		-----	-----	-----	-----	
	CHARGES FOR SERVICE					
30.034-4417.00	SALE OF SCRAP					
30.034-4417.01	SALES AT AUCTION					
30.034-4422.00	SPORTS REG. FEES	\$ 51,831	\$ 53,000	\$ 56,944	\$ 57,000	
30.034-4474.06	PARK REVENUE	\$ 11,750	\$ 15,000	\$ 9,720	\$ 11,000	
30.034-4474.05	DEPOSITS / REFUNDS	\$ 12,425	\$ 1,000	\$ (8,575)	\$ 1,000	
30.034-4474.07	MULTI-PURPOSE FACILITY	\$ 21,550	\$ 30,000	\$ 27,532	\$ 30,000	
30.034-4474.08	CONCESSIONS REVENUE	\$ 4,637	\$ 2,000	\$ 2,596	\$ 2,500	
30.034-4474.09	EVENT GATE REVENUE					
30.034-4474.10	ARENA CONCESSIONS REVENUE	\$ 25,199	\$ 26,000	\$ 23,152	\$ 26,000	
30.034-4474.11	ARENA STALL RENTALS	\$ 3,330	\$ 5,000	\$ 3,357	\$ 5,000	
30.034-4474.12	ARENA CAMPER HOOK-UPS	\$ 3,568	\$ 4,000	\$ 5,436	\$ 5,000	
30.036-4611.00	INTEREST INCOME	\$ 136,474	\$ 140,000	\$ 137,000	\$ 137,000	
30.036-4694.65	REIMB FROM SCHOOLBOARD			\$ 25,000	\$ 100,000	
30.036-4695.00	MISC. REVENUE	\$ 3,298	\$ -	\$ 463	\$ -	
		-----	-----	-----	-----	
	TOTAL CHARGES FOR SERVICE	\$ 274,061	\$ 276,000	\$ 282,625	\$ 374,500	
		-----	-----	-----	-----	
*****	TOTAL REVENUES	\$ 3,868,912	\$ 3,786,000	\$ 3,722,625	\$ 3,334,500	-11.93%
		=====	=====	=====	=====	

	DISBURSEMENTS								
	RECREATION								
47.504-5120.00	REGULAR SALARIES	\$ 424,233	\$ 425,146	\$ 479,294	\$ 521,293	9 EMPLOYEES			
47.504-5130.00	PART-TIME SALARIES	\$ 559,545	\$ 491,879	\$ 468,185	\$ 488,186	28 EMPLOYEES			
	TEMPORARY / SEASONAL SALARIES /SUMMER WORKERS	\$ -	\$ 65,000	\$ 95,652	\$ 95,000	SUMMER/SEASONAL			
47.504-5131.00	WORK RELEASE	\$ 20,460	\$ 49,920	\$ 30,810	\$ 30,160	1 WORK RELEASE			
47.504-5150.00	EMPLOYER PORTION -FICA	\$ 35,486	\$ 38,507	\$ 37,363	\$ 37,333				
47.504-5151.00	EMPLOYER PORTION -MEDICARE	\$ 14,354	\$ 15,170	\$ 15,206	\$ 15,513				
47.504-5152.00	EMPLOYER PORTION - RETIREMENT	\$ 49,220	\$ 46,766	\$ 50,693	\$ 57,342				
47.504-5153.00	EMPLOYER PORTION -GROUP INS	\$ 144,587	\$ 166,424	\$ 172,822	\$ 188,478	10% INCREASE			
47.504-5210.00	ADVERTISING, DUES AND SUBSCRIPTIONS	\$ 438	\$ 1,000	\$ 745	\$ 1,000				
47.504-5220.00	PRINTING		\$ -	\$ 900	\$ 1,000				
47.504-5231.00	ELECTRICITY	\$ 151,909	\$ 150,000	\$ 150,002	\$ 150,000				
47.504-5232.00	WATER AND GAS	\$ 5,129	\$ 7,000	\$ 5,298	\$ 7,000				
47.504-5240.00	TELEPHONE EXPENSE	\$ 11,325	\$ 15,000	\$ 12,382	\$ 13,000				
47.504-5241.00	POSTAGE	\$ 680	\$ 1,000	\$ -	\$ 500				
47.504-5252.00	RENTAL OF EQUIPMENT	\$ 3,868	\$ 6,100	\$ 3,128	\$ 5,000				
47.504-5253.00	DUMPSTERS	\$ 43,821	\$ 45,000	\$ 49,936	\$ 50,000				
47.504-5254.00	PORTABLE TOILETS	\$ 1,142	\$ 3,500	\$ 1,500	\$ 3,500	4TH JULY			
47.504-5259.00	MISC. LEASE AND RENTALS - WINTERVILLE PARK	\$ 1,600	\$ 1,600	\$ 1,600	\$ 1,600				
47.504-5271.00	PLUMBING, HEATING	\$ -	\$ 1,000		\$ -				
47.504-5272.00	ELECTRICAL	\$ -	\$ 1,000	\$ -	\$ -				
47.504-5273.00	PEST CONTROL	\$ 484	\$ 1,000	\$ 85	\$ 500				
47.504-5274.00	JANITORIAL	\$ 964	\$ 4,000	\$ 6,271	\$ 4,000				
47.504-5276.00	PARK MAINTENANCE	\$ -	\$ 1,200		\$ -				
47.504-5279.00	MISCELLANEOUS	\$ 7,307	\$ 5,000	\$ 1,082	\$ 5,000				
47.504-5281.00	GENERAL LIABILITY INS	\$ 59,916	\$ 63,000	\$ 56,837	\$ 60,000				
47.504-5283.00	AUTO INS	\$ 5,869	\$ 10,000	\$ 9,003	\$ 10,000				
47.504-5284.00	WORKMANS COMP	\$ 67,485	\$ 68,000	\$ 78,935	\$ 80,000				

47.504-5290.00	PROFESSIONAL FEES	\$ 79,059	\$ 80,000	\$ 80,000	\$ 80,000	POOL MAINT.		
47.504-5295.00	LABORATORY TESTING	\$ 1,899	\$ -		\$ -			
47.504-5320.00	MAINTENANCE OF PROPERTY	\$ -	\$ -		\$ -			
47.504-5321.00	GROUNDS	\$ 100,169	\$ 90,000	\$ 104,000	\$ 100,000			
47.504-5322.00	BUILDINGS - CONTRACTUAL	\$ 58,141	\$ 52,000	\$ 37,399	\$ 52,000			
47.504-5323.00	VEHICLE REPAIRS	\$ 6,529	\$ 6,000	\$ 2,994	\$ 6,000			
47.504-5324.00	MACHINERY & EQUIPMENT	\$ 57,953	\$ 40,000	\$ 36,181	\$ 40,000			
47.504-5325.00	PLUMBING, HEATING, ELECTRICAL	\$ 670	\$ 2,000	\$ 5,788	\$ 2,000			
47.504-5326.00	FURNITURE, OFFICE MACHINES		\$ 500	\$ -	\$ 500			
47.504-5340.00	SMALL TOOLS & EQUIPMENT	\$ 5,417	\$ 7,000	\$ 6,032	\$ 7,000			
47.504-5351.00	OFFICE SUPPLIES	\$ 861	\$ 2,000	\$ 1,130	\$ 2,000			
47.504-5352.00	CLEANING SUPPLIES	\$ 10,733	\$ 10,000	\$ 2,695	\$ 10,000			
47.504-5353.00	CONSUMABLE SUPPLIES	\$ 27,290	\$ 26,000	\$ 29,571	\$ 29,000			
47.504-5354.00	VEHICLE SUPPLIES	\$ 30,713	\$ 40,000	\$ 27,180	\$ 30,000			
47.504-5355.00	FARM / LANDSCAPING	\$ 1,956	\$ 4,000	\$ 400	\$ 2,000			
47.504-5356.00	RECREATION ACTIVITIES	\$ 228,976	\$ 199,910	\$ 221,108	\$ 225,000	12.55%		
47.504-5358.00	FOOD	\$ 4,428	\$ 4,500	\$ 19,000	\$ 20,000			
47.504-5358.01	CONCESSION EXPENSES	\$ 6,163	\$ 6,300	\$ 4,055	\$ 6,000			
47.504-5358.02	ARENA CONCESSION EXPENSES	\$ 22,355	\$ 26,000	\$ 20,513	\$ 24,000			
47.504-5359.00	UNIFORM EXPENSE	\$ -	\$ 1,440	\$ 682	\$ 1,000			
47.504-5370.00	MATERIALS GENERAL - DIRT, FENCING, SEED, FERTILIZER,	\$ 102,886	\$ 120,000	\$ 60,559	\$ 100,000			
47.504-5375.00	VEHICLE AND EQUIPMENT REPAIR	\$ 16,003	\$ 20,000	\$ 7,574	\$ 15,000			
47.504-5377.00	LUMBER, NAILS, NUTS, ETC.	\$ 2,184	\$ 500	\$ 4,168	\$ 4,000			
47.504-5378.00	PAINTS, OILS, GLASS	\$ 3,523	\$ 4,000	\$ 5,904	\$ 4,000			
47.504-5379.00	ELECTRICAL, ELECTRONICS, ETC.	\$ 4,606	\$ -	\$ 4,066	\$ 4,500			
47.504-5411.00	TRANSPORTATION, MILEAGE	\$ -	\$ 1,000	\$ -	\$ -			
47.504-5413.00	MEALS	\$ -	\$ 1,000	\$ -	\$ -			
47.504-5414.00	TRAVEL	\$ 713	\$ 3,000	\$ -	\$ -			
47.504-5440.00	OFFICAL FEES - AUDIT FEES	\$ 8,028	\$ 3,000	\$ 3,000	\$ 3,000			
		-----	-----	-----	-----			
*****	TOTAL OPERATING DISBURSEMENTS	\$ 2,391,079	\$ 2,433,362	\$ 2,411,725	\$ 2,592,405	6.54%		

47.504-5640.00	ACQUISITION OF VEHICLES	\$ -	\$ -						
47.504-5650.00	ACQUISITION OF EQUIPMENT	\$ 244,380	\$ 162,800	\$ 170,325	\$ 279,700				
47.504-5761.01	TRANSFER TO GF/IT BUDGET	\$ -	\$ 23,125	\$ 23,125	\$ 17,779				
47.504-5764.34	TRANSFER TO RECREATION CAPITAL OUTLAY FUND	\$ 905,446	\$ 890,000	\$ 584,452	\$ 1,551,366	74.31%			
*****	TOTAL CAPITAL OUTLAY DISBURSEMENTS	\$ 1,149,827	\$ 1,075,925	\$ 777,902	\$ 1,848,845				
*****	TOTAL RECREATION	\$ 3,540,906	\$ 3,509,287	\$ 3,189,627	\$ 4,441,250	26.56%			
COMPUTERS/SERVER 10K, John Deere Tractor 4052(laser Level), John Deere 1200a Drag(PAHS), Trimax Pull Behind(soccer), John Deere 4066 65HP(Soccer)									
** SEE RECREATION CAPITAL OUTLAY BUDGET John Deere 72 Zero Turn(arena), John Deere Zero Turn 60"(4 units), Pull Behind Drag (arena)									
*****	TOTAL DISBURSEMENTS	\$ 3,540,906	\$ 3,509,287	\$ 3,189,627	\$ 4,441,250				
		=====	=====	=====	=====				
	BEGINNING FUND BALANCE	\$ 1,017,913	\$ 1,345,919	\$ 1,345,919	\$ 1,878,916				
	PLUS: REVENUES	\$ 3,868,912	\$ 3,786,000	\$ 3,722,625	\$ 3,334,500				
	LESS: DISBURSEMENTS	\$ 3,540,906	\$ 3,509,287	\$ 3,189,627	\$ 4,441,250				
	ENDING FUND BALANCE	\$ 1,345,919	\$ 1,622,632	\$ 1,878,916	\$ 797,074				

LIHEAP
TAB 9

**WEST BATON ROUGE PARISH COUNCIL
BUDGET ESTIMATES AND REQUESTS
YEAR: 2026 FUND: LIHEAP (009)**

ACCOUNT NUMBER:	DESCRIPTION	ACTUAL 2024	CURRENT YEAR BUDGET 2025	CURRENT YEAR ESTIMATE 2025	REQUESTED 2026
	REVENUES				
	INTERGOVERNMENTAL REVENUES				
009.30.033-4310.00	LHFA CLIENT EDUCATION GRANT				
009.30.033-4330.00	LHFA ADMINISTRATION/PROGRAM AND UTILITIES SERVICE	\$ 34,248	\$ 42,484	\$ 25,529	\$ 22,909
009.30.036-4611.00	INTEREST INCOME	\$ 1,030			
		-----	-----	-----	-----
	TOTAL INTERGOVERNMENTAL REVENUE	\$ 35,278	\$ 42,484	\$ 25,529	\$ 22,909
*****	TOTAL REVENUE	\$ 35,278	\$ 42,484	\$ 25,529	\$ 22,909
		=====	=====	=====	=====
	DISBURSEMENTS				
	SOCIAL SERVICES				
009.48.658-5421.00	SOCIAL SERVICE - ADMINISTRATIVE COST-SALARY REIMB	\$ 27,141	\$ 26,765	\$ 14,867	\$ 13,745
009.48.658-5421.00	SOCIAL SERVICE - PROGRAM COST-SALARY REIMB		\$ 14,119	\$ 10,662	\$ 9,164
009.48.658-5424.00	SOCIAL SERVICES - UTILITIES- GAS & ELECTRIC PAYMENTS	\$ -	\$ 1,600		
009.48.658-5428.00	CLIENT EDUCATION				
		-----	-----	-----	-----
	TOTAL SOCIAL SERVICES	\$ 27,141	\$ 42,484	\$ 25,529	\$ 22,909
*****	TOTAL DISBURSEMENTS	\$ 27,141	\$ 42,484	\$ 25,529	\$ 22,909
		=====	=====	=====	=====
	BEGINNING FUND BALANCE(cash and investments)	\$35,344.61	\$43,481.74	\$43,481.74	\$43,481.74
	PLUS: REVENUES	\$35,277.93	\$42,484.00	\$25,529.07	\$22,909.00
	LESS: DISBURSEMENTS	\$27,140.80	\$42,484.00	\$25,529.07	\$22,909.00
	ESTIMATED ENDING FUND BALANCE	\$43,481.74	\$43,481.74	\$43,481.74	\$43,481.74

DRAINAGE

TAB 10

WEST BATON ROUGE PARISH COUNCIL
BUDGET ESTIMATES AND REQUESTS
YEAR: 2026 FUND: DRAINAGE (010)

ACCOUNT NUMBER:	DESCRIPTION	ACTUAL 2024	CURRENT YEAR BUDGET 2025	CURRENT YEAR ESTIMATE 2025	REQUESTED 2026	
	REVENUES					
	TAXES					
	ROLLED BACK 1 MILL					
30.031-4110.00	AD VALOREM (7.20) AT 740,000/mill	\$ 5,132,683	\$ 4,836,000	\$ 4,740,000	\$ 4,588,000	-5.13%
		-----	-----	-----	-----	
	TOTAL TAXES	\$ 5,132,683	\$ 4,836,000	\$ 4,740,000	\$ 4,588,000	
		-----	-----	-----	-----	
	INTERGOVERNMENTAL REVENUE					
30.033-4345.00	REVENUE SHARING - STATE	\$ 75,457	\$ 34,000	\$ 28,706	\$ 34,000	
30.034-4417.00	SALE OF SCRAP ITEMS	\$ 5,924	\$ -	\$ 1,762	\$ -	
		-----	-----	-----	-----	
	TOTAL INTERGOVERNMENTAL REVENUE	\$ 81,381	\$ 34,000	\$ 30,468	\$ 34,000	
		-----	-----	-----	-----	
	OTHER REVENUES					
30.036-4611.00	INTEREST EARNINGS	\$ 288,731	\$ 210,000	\$ 295,000	\$ 290,000	
30.036-4621.00	SALES AT AUCTION	\$ 89,160	\$ -	\$ -	\$ -	
30.036-4695.00	MISC. REVENUE	\$ 117,360	\$ -	\$ -	\$ -	
		-----	-----	-----	-----	
	TOTAL OTHER REVENUES	\$ 495,251	\$ 210,000	\$ 295,000	\$ 290,000	
		-----	-----	-----	-----	
*****	TOTAL REVENUES	\$ 5,709,315	\$ 5,080,000	\$ 5,065,468	\$ 4,912,000	-3.31%
		=====	=====	=====	=====	

	DISBURSEMENTS						
	FLOOD CONTROL						
							PLUS OT & LONGEVITY
45.351-5120.00	SALARIES & WAGES	\$ 1,425,591	\$ 1,514,447	\$ 1,455,736	\$ 1,546,358	28	Employees
45.351-5130.00	SALARIES PART TIME	\$ 9,585	\$ 58,968	\$ 22,612	\$ 39,803	2	PT EMPL.
45.351-5131.00	TEMPORARY/SEASONAL	\$ -					
45.351-5150.00	EMPLOYER PORTION FICA	\$ 4,349	\$ 6,608	\$ 5,669	\$ 5,603		
45.351-5151.00	EMPLOYER PORTION MEDICARE	\$ 20,211	\$ 21,959	\$ 20,607	\$ 22,422		
45.351-5152.00	EMPLOYER PORTION RETIREMENT	\$ 142,819	\$ 161,043	\$ 150,654	\$ 164,329		
45.351-5153.00	EMPLOYER PORTION GROUP INSURANCE	\$ 477,931	\$ 532,877	\$ 504,109	\$ 583,442		10% INCREASE
45.351-5210.00	ADVERTISING	\$ 1,491	\$ 3,000	\$ 1,000	\$ 1,500		
45.351-5240.00	TELEPHONE	\$ 8,762	\$ 9,000	\$ 10,981	\$ 11,000		
45.351-5253.00	DUMPSTER RENTAL	\$ 2,805	\$ 4,000	\$ 2,606	\$ 3,000		
45.351-5255.00	EQUIPMENT RENTAL	\$ 3,144	\$ 8,000	\$ 45	\$ 4,000		
45.351-5279.00	CONTRACT LABOR	\$ 6,985	\$ 7,000	\$ -	\$ -		
45.351-5283.00	AUTO INSURANCE	\$ 18,342	\$ 20,000	\$ 25,007	\$ 28,000		
45.351-5284.00	WORKMAN'S COMP INS	\$ 86,307	\$ 95,000	\$ 97,281	\$ 98,000		
45.351-5290.00	PROFESSIONAL SERVICES	\$ 1,564	\$ 5,000	\$ 6,000	\$ 5,000		
45.351-5295.00	LABORATORY TESTING	\$ 1,367	\$ 3,000	\$ 2,000	\$ 2,000		
45.351-5320.00	MAINT. OF PROPERTY & EQUIPMENT	\$ 8,533	\$ 11,000	\$ 3,535	\$ 11,000		
45.351-5323.00	AUTO & TRUCK REPAIRS	\$ 11,251	\$ 40,000	\$ 9,000	\$ -		
45.351-5324.00	MACH. & EQUIP. REPAIRS	\$ 238,041	\$ 150,000	\$ 93,727	\$ 150,000		
45.351-5340.00	SMALL TOOLS & EQUIPMENT	\$ 8,868	\$ 10,500	\$ 4,957	\$ 10,500		
45.351-5352.00	CLEANING SUPPLIES	\$ 6,226	\$ 5,000	\$ 9,661	\$ 1,000		
45.351-5353.00	CONSUMABLE SUPPLIES	\$ 19,362	\$ 25,000	\$ 36,217	\$ 35,000		
45.351-5354.00	VEHICLE SUPPLIES	\$ 184,004	\$ 235,000	\$ 180,000	\$ 210,000		
45.351-5357.00	MEDICAL SUPPLIES	\$ 1,443	\$ 2,000	\$ 1,650	\$ 2,000		
45.351-5358.00	FOOD	\$ -	\$ 850	\$ -	\$ 850		
45.351-5359.00	CLOTHING	\$ 1,572	\$ 11,500	\$ 10,000	\$ 5,000		
45.351-5370.00	MATERIAL - CHEMICALS	\$ 53,878	\$ 60,000	\$ 50,000	\$ 60,000		
45.351-5371.00	DIRT, GRAVEL,SAND,LIMESTONE	\$ 1,332	\$ 10,000	\$ -	\$ 5,000		
45.351-5372.00	STEEL, IRON & BRIDGES	\$ 6,338	\$ 5,000	\$ 1,000	\$ 5,000		
45.351-5373.00	CEMENT, BRICKS,LIME ,PLASTER	\$ -	\$ -	\$ -	\$ -		
45.351-5374.00	CULVERTS,PIPES,RAILCARS & FITTINGS	\$ 308,988	\$ 400,000	\$ 300,000	\$ 400,000	0.00%	
45.351-5374.03	BIG STUMPY BAYOU IMPROVEMENTS	\$ 22,423	\$ -	\$ -	\$ -		

COMMODITY DIST

TAB 11

		WEST BATON ROUGE PARISH COUNCIL			
		BUDGET ESTIMATES AND REQUESTS			
		YEAR: 2026	FUND: COMMODITY DISTRIBUTION (014)		
ACCOUNT NUMBER:	DESCRIPTION	ACTUAL 2024	CURRENT YEAR BUDGET 2025	CURRENT YEAR ESTIMATE 2025	REQUESTED 2026
	REVENUE				
	INTERGOVERNMENTAL REVENUES				
014.30.033-4330.00	COMMUNITY SERVICE BLOCK GRANT	\$ 94,383	\$ 71,977	\$ 89,577	\$ 89,577
014.30.033-4330-02	MEDICAID APPLICATION REV.				
014.30.036-4694-01	TRANSFER FROM GENERAL FUND				
		-----	-----	-----	-----
	TOTAL INTERGOVERNMENTAL REVENUE	\$ 94,383	\$ 71,977	\$ 89,577	\$ 89,577
		-----	-----	-----	-----
*****	TOTAL REVENUE	\$ 94,383	\$ 71,977	\$ 89,577	\$ 89,577
		=====	=====	=====	=====

	DISBURSEMENTS					
	SOCIAL SERVICE - CSBG					
	ADMINISTRATION COST					
014.48.659-5120.00	REGULAR SALARIES	\$ 48,070	\$ 45,372	\$ 49,917	\$ 49,917	
014.48.659-5151.00	EMPLOYER PORTION-MEDICARE	\$ 647	\$ 658	\$ 681	\$ 681	
014.48.659-5152.00	EMPLOYER PORTION-RETIREMENT	\$ 5,528	\$ 5,218	\$ 5,487	\$ 5,487	
014.48-659-5153.00	GROUP INSURANCE	\$ 1,158				
		-----	-----	-----	-----	
	TOTAL ADMINISTRATION COST	\$ 55,403	\$ 51,247	\$ 56,085	\$ 56,085	
		-----	-----	-----	-----	
	PROGRAM COST					
014.48.660-5120.00	PROGRAM SALARIES	\$ 5,341	\$ 4,494	\$ 5,546	\$ 5,546	
014.48.660-5130.00	COMMODITY WORKERS	\$ 5,588	\$ 4,200	\$ 5,914	\$ 5,914	
014.48.660-5150.00	EMPLOYER PORTION-FICA	\$ 346	\$ 260	\$ 367	\$ 367	
014.48.660-5151.00	EMPLOYER PORTION-MEDICARE	\$ 153	\$ 126	\$ 200	\$ 200	
014.48.660-5152.00	EMPLOYER PORTION-RETIREMENT	\$ 614	\$ 494	\$ 604	\$ 604	
014.48.660-5210.00	PUBLICATION/ADVERTISING	\$ 2,612	\$ 825	\$ 500	\$ 500	
014.48.660-5233.00	EMERGENCY CSBG UTILITY ASSISTANCE	\$ 18,850	\$ 5,172	\$ 9,811	\$ 9,811	
014.48.660-5240.00	TELEPHONE / BEEPERS	\$ 2,516	\$ 1,825	\$ 2,190	\$ 2,190	
014.48.660-5241.00	POSTAGE	\$ -				
014.48.660-5255.00	EQUIPMENT RENTAL	\$ 1,763	\$ 1,760	\$ 1,457	\$ 1,457	
014.48.660-5351.00	OFFICE SUPPLIES	\$ 1,205	\$ 620	\$ 903	\$ 903	
014.48.660-5353.00	CONSUMABLE SUPPLIES	\$ 306	\$ 953	\$ 6,000	\$ 6,000	
		-----	-----	-----	-----	
	TOTAL PROGRAM ACTIVITY	\$ 39,294	\$ 20,730	\$ 33,492	\$ 33,492	
		-----	-----	-----	-----	
*****	TOTAL DISBURSEMENTS	\$ 94,698	\$ 71,977	\$ 89,577	\$ 89,577	
		=====	=====	=====	=====	
	BEGINNING FUND BALANCE	\$ (7,246)	\$ (7,560)	\$ (7,560)	\$ (7,560)	
	PLUS: REVENUES	\$ 94,383	\$ 71,977	\$ 89,577	\$ 89,577	
	LESS: DISBURSEMENTS	\$ 94,698	\$ 71,977	\$ 89,577	\$ 89,577	
	ESTIMATED ENDING FUND BALANCE	\$ (7,560)	\$ (7,561)	\$ (7,560)	\$ (7,560)	

E-911
TAB 12

WEST BATON ROUGE PARISH COUNCIL
BUDGET ESTIMATES AND REQUESTS
YEAR: 2026 FUND: ENHANCED 911 (015)

ACCOUNT NUMBER:	DESCRIPTION	CURRENT YEAR ACTUAL 2024	CURRENT YEAR BUDGET 2025	CURRENT YEAR ESTIMATE 2025	REQUESTED 2026
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REVENUES

OTHER REVENUE

30.033-4310.55	FEMA REIMBURSEMENT				
30.033-4330.00	LANDLINE SURCHARGE	\$ 77,049	\$ 90,000	\$ 80,000	\$ 80,000
30.033-4330.12	WIRE LESS SURCHARGE	\$ 281,156	\$ 266,000	\$ 254,196	\$ 260,000
30.036-4611.00	INTEREST EARNINGS	\$ 62,935	\$ 50,000	\$ 61,779	\$ 60,000
30.036-4695.00	MISC REVENUE	\$ 659	\$ 850	\$ 442	\$ 850

	TOTAL OTHER REVENUE	\$ 421,799	\$ 406,850	\$ 396,418	\$ 400,850
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*****	TOTAL REVENUE	\$ 421,799	\$ 406,850	\$ 396,418	\$ 400,850
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	DISBURSEMENTS					
44.203-5120.00	SALARIES	\$ 68,902	\$ 82,511	\$ 88,349	\$ 89,329	1 EMPLOYEE
44.203-5151.00	EMPLOYER PORTION - MEDICARE	\$ 894	\$ 1,196	\$ 1,138	\$ 1,295	
44.203-5152.00	EMPLOYERS PORTION RETIREMENT	\$ 6,558	\$ 9,076	\$ 9,718	\$ 9,826	
44.203-5153.00	EMPLOYERS PORTION - INSURANCE	\$ 38,878	\$ 35,383	\$ 36,200	\$ 39,542	10% INCREASE
44.203-5210.00	ADVERTISING	\$ 90	\$ 2,500	\$ 630	\$ 1,000	
44.203-5240.00	TELEPHONE SERVICE	\$ 28,261	\$ 48,800	\$ 28,663	\$ 30,000	
44.203-5252.00	EQUIPMENT LEASE	\$ 1,247	\$ 3,250	\$ 1,497	\$ 2,000	
44.203-5277.00	CONTRACT PAYMENT	\$ 7,580	\$ 20,000	\$ 5,980	\$ 8,000	
44.203-5281.00	GENERAL LIABILITY					
44.203-5283.00	AUTO INS	\$ 2,201	\$ 3,700	\$ 2,001	\$ 2,100	
44.203-5284.00	WORKMENS COMP	\$ 1,208	\$ 929	\$ 1,053	\$ 1,100	
44.203-5322.00	BUILDING REPAIRS & MAINTENANCE	\$ -	\$ 2,000	\$ -	\$ -	
44.203-5324.00	EQUIPMENT REPAIRS & MAINTENANCE	\$ 13,837	\$ 8,000	\$ -	\$ 8,000	
44.203-5351.00	OFFICE SUPPLIES	\$ 658	\$ 4,000	\$ -	\$ 1,000	
44.203-5353.00	CONSUMABLE SUPPLIES	\$ -	\$ 600	\$ -	\$ -	
44.203-5410.00	TRAVEL/TRAINING	\$ 4,967	\$ 7,000	\$ 3,865	\$ 5,000	
44.203-5440.00	OFFICIAL FEES	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	
44.203-5640.00	VEHICLE PURCHASE					
44.203-5650.00	EQUIPMENT PURCHASES	\$ 11,970	\$ 318,000	\$ 311,067	\$ 139,000	
44.203-5761.01	TRANSFER TO GF/IT BUDGET		\$ 17,344	\$ 15,089	\$ 21,882	
44.203-5763.41	TRANSFER TO LEPC					
*****	TOTAL DISBURSEMENTS	\$ 189,751	\$ 566,788	\$ 507,750	\$ 361,575	
		=====	=====	=====	=====	
	20k server, 30k Thin Client Solution, 16k access controls, 2.5k workstation, 17k cameras, 15k starlink					
	16k computers command bus and office					
	BEGINNING FUND BALANCE	\$ 1,176,895	\$ 1,408,944	\$ 1,408,944	\$ 1,297,612	
	PLUS: REVENUE	\$ 421,799	\$ 406,850	\$ 396,418	\$ 400,850	
	LESS: DISBURSEMENTS	\$ 189,751	\$ 566,788	\$ 507,750	\$ 361,575	
	ESTIMATED ENDING BALANCE	\$ 1,408,944	\$ 1,249,006	\$ 1,297,612	\$ 1,336,887	

JUVENILE DETENTION

TAB 13

WEST BATON ROUGE PARISH COUNCIL
BUDGET ESTIMATES AND REQUESTS
YEAR: 2026 FUND: JUVENILE DETENTION (016)

ACCOUNT NUMBER:	DESCRIPTION	ACTUAL 2024	CURRENT YEAR 2025	CURRENT YEAR ESTIMATE 2025	REQUESTED 2026
	REVENUES				
	TAXES				
016.30.031-4110.00	AD VALOREM (.9) ON \$480000		\$ -		\$ -
		-----	-----	-----	-----
	TOTAL TAXES	\$ -	\$ -	\$ -	\$ -
		-----	-----	-----	-----
	OTHER REVENUE				
016.30.036-4611.00	INTEREST EARNINGS	\$ 38,866	\$ 32,000	\$ 36,656	\$ 32,000
		-----	-----	-----	-----
	TOTAL OTHER REVENUE	\$ 38,866	\$ 32,000	\$ 36,656	\$ 32,000
		-----	-----	-----	-----
*****	TOTAL REVENUES	\$ 38,866	\$ 32,000	\$ 36,656	\$ 32,000
		=====	=====	=====	=====
	DISBURSEMENTS				
	GRANTS				
016.48.692-5764.00	YOUTH - DETENTION / REHABILITATIVE SERVICES	\$ 332,956	\$ 330,000	\$ 134,750	\$ 150,000
		-----	-----	-----	-----
	TOTAL GRANTS	\$ 332,956	\$ 330,000	\$ 134,750	\$ 150,000
		-----	-----	-----	-----
*****	TOTAL DISBURSEMENTS	\$ 332,956	\$ 330,000	\$ 134,750	\$ 150,000
		=====	=====	=====	=====
	BEGINNING FUND BALANCE	\$ 1,148,953	\$ 854,863	\$ 854,863	\$ 756,769
	PLUS: REVENUES	\$ 38,866	\$ 32,000	\$ 36,656	\$ 32,000
	LESS: DISBURSEMENTS	\$ 332,956	\$ 330,000	\$ 134,750	\$ 150,000
	ENDING FUND BALANCE	\$ 854,863	\$ 556,863	\$ 756,769	\$ 638,769

CRIMINAL COURT

TAB 14

WEST BATON ROUGE PARISH COUNCIL

BUDGET ESTIMATES AND REQUESTS

YEAR: 2026

FUND: CRIMINAL COURT (017)

ACCOUNT NUMBER:	DESCRIPTION	ACTUAL 2024	CURRENT YEAR BUDGET 2025	CURRENT YEAR ESTIMATE 2025	REQUESTED 2026
	REVENUES				
	INTERGOVERNMENTAL REVENUES				
330-000	PAYMENT IN LIEU OF TAXES (GEN FUND)	-----	-----	-----	-----
	TOTAL INTERGOVERNMENTAL REVENUE	\$ -	\$ -	\$ -	\$ -
	FINES AND FORFEITURES				
30.035-4511.00	COURT COSTS	\$ 304,435	\$ 300,000	\$ 644,000	\$ 300,000
30.036-4611.00	INTEREST EARNINGS	\$ 66,405	\$ 50,000	\$ 73,275	\$ 70,000
	TOTAL FINES & FORFEITURES	\$ 370,840	\$ 350,000	\$ 717,275	\$ 370,000
*****	TOTAL REVENUES	\$ 370,840	\$ 350,000	\$ 717,275	\$ 370,000
		=====	=====	=====	=====

	DISBURSEMENTS							
	JUDGES							
41.121-5241.00	POSTAGE	\$ 1,036	\$ -	\$ -	\$ -			
41.121-5324.00	MAINTENANCE OF EQUIPMENT							
41.121-5351.00	OFFICE SUPPLIES	\$ 159	\$ 1,300	\$ -	\$ -			
41.121-5431.00	COURT ATTENDANCE							
41.121-5433.00	COURT COST	\$ 40,621	\$ 68,000	\$ 40,000	\$ 68,000			
41.121-5650.00	ACQUISITION OF EQUIPMENT				\$ 4,000			
41.121-5764.00	SALARY SUPPLEMENT	\$ 45,000	\$ 70,000	\$ 55,000	\$ 55,000			
		-----	-----	-----	-----			
	TOTAL JUDGES	\$ 86,815	\$ 139,300	\$ 95,000	\$ 127,000			-8.83%
		-----	-----	-----	-----			
	DISTRICT ATTORNEY							
41.123-5120.00	REGULAR SALARIES							
41.151-5150.00	EMPLOYER PORTION-FICA							
41.151-5151.00	EMPLOYER PORTION-MEDICARE							
41.123-5152.00	EMPLOYERS PORTION - RETIREMENT							
41.123-5153.00	EMPLOYERS PORTION - GRP INS	\$ 492	\$ -	\$ -	\$ -			
41.123-5351.00	OFFICE SUPPLIES							
41.123-5433.00	COURT COST							
41.123-5440.00	OFFICIAL FEES							
41.123-5540.00	COURT ATTENDANCE							
41.123-5621.00	BUILDING IMPROVEMENTS	\$ (140)						
41.123-5650.00	ACQUISITION OF EQUIPMENT	\$ 10,593						
41.123-5764.00	SALARY SUPPLEMENT		\$ 12,000	\$ -	\$ 12,000			
		-----	-----	-----	-----			
	TOTAL DISTRICT ATTORNEY	\$ 10,945	\$ 12,000	\$ -	\$ 12,000			0.00%
		-----	-----	-----	-----			
691-761-01	TRANSFER TO GEN. FUND 01							
*****	TOTAL DISBURSEMENTS	\$ 97,760	\$ 151,300	\$ 95,000	\$ 139,000			-8.13%
		=====	=====	=====	=====			
	BEGINNING FUND BALANCE	\$ 1,204,359	\$ 1,477,439	\$ 1,477,439	\$ 2,099,714			
	PLUS: REVENUES	\$ 370,840	\$ 350,000	\$ 717,275	\$ 370,000			
	LESS: DISBURSEMENTS	\$ 97,760	\$ 151,300	\$ 95,000	\$ 139,000			
	ESTIMATED ENDING FUND BALANCE	\$ 1,477,439	\$ 1,676,139	\$ 2,099,714	\$ 2,330,714			

SECTION 8 VOUCHER

TAB 15

		WEST BATON ROUGE PARISH COUNCIL			
		BUDGET ESTIMATES AND REQUESTS			
		YEAR: 2026	FUND: SECTION 8 VOUCHER PROGRAM (021)		
ACCOUNT NUMBER:	DESCRIPTION	ACTUAL 2024	CURRENT YEAR BUDGET 2025	CURRENT YEAR ESTIMATE 2025	REQUESTED 2026
	REVENUE				
	INTERGOVERNMENTAL REVENUE				
021.30.033-4310.00	FEDERAL - HOUSING CHOICE VOUCHER CARES ACT HUD DISBURSEMENTS	\$ 440,059	\$ 400,000	\$ 505,950	\$ 498,500
021.30.036-4611.00	INTEREST EARNINGS	\$ 4,916	\$ 3,500	\$ 3,800	\$ 3,500
021.30.036-4694.01	TRANSFER FROM OTHER FUND				
	TOTAL INTERGOVERNMENTAL REVENUE	\$ 444,975	\$ 403,500	\$ 509,750	\$ 502,000
*****	TOTAL REVENUE	\$ 444,975	\$ 403,500	\$ 509,750	\$ 502,000
	DISBURSEMENTS				
	SOCIAL SERVICE				
021.48.656-5421.00	SOCIAL SERVICE-ADMINISTRATION CARES ACT ADMIN FEES EXPENSES	\$ 44,659	\$ 43,000	\$ 49,824	\$ 48,000
021.48.656-5422.00	SOCIAL SERVICE-AUDIT				
021.48.656-5423.00	SOCIAL SERVICE -LANDLORD	\$ 398,844	\$ 355,500	\$ 456,127	\$ 450,000
021.48.656-5424.00	SOCIAL SERVICE-UTILITIES ASSISTANCE	\$ 3,406	\$ 5,000	\$ 3,799	\$ 4,000
	TOTAL SOCIAL SERVICES	\$ 446,909	\$ 403,500	\$ 509,750	\$ 502,000
*****	TOTAL DISBURSEMENTS	\$ 446,909	\$ 403,500	\$ 509,750	\$ 502,000
	BEGINNING FUND BALANCE	\$ 101,379	\$ 99,444	\$ 99,444	\$ 99,444
	PLUS: REVENUE	\$ 444,975	\$ 403,500	\$ 509,750	\$ 502,000
	LESS: DISBURSEMENTS	\$ 446,909	\$ 403,500	\$ 509,750	\$ 502,000
	ESTIMATED ENDING FUND BALANCE	\$ 99,444	\$ 99,444	\$ 99,444	\$ 99,444

JAIL OPERATIONS

TAB 16

**WEST BATON ROUGE PARISH COUNCIL
BUDGET ESTIMATES AND REQUESTS
YEAR: 2026
JAIL OPERATING BUDGET**

ACCOUNT NUMBER:	DESCRIPTION	CURRENT YEAR ACTUAL 2024	CURRENT YEAR BUDGET 2025	CURRENT YEAR ESTIMATE 2025	REQUESTED 2026
	REVENUES				
	OTHER REVENUE				
023.30.031-4120.00	SALES TAX REVENUE	\$ 6,722,120	\$ 5,409,159	\$ 5,429,242	\$ 5,410,762
023.03.033-4330.04	STATE REVENUE	\$ 866,853	\$ 1,100,000	\$ 874,974	\$ 900,000
023.03.033-4330.06	US-MARSHAL	\$ 1,712,128	\$ 1,500,000	\$ 1,978,873	\$ 1,970,000
023.03.033-4330.07	LOCAL GOVERNMENT		\$ -		
023.03.033-4330.08	INS -REVENUE				
023.03.033-4330.09	FARM REVENUE	\$ 91,447	\$ 80,000	\$ 72,000	\$ 80,000
023.03.033-4330.10	BUREAU OF PRISONS	\$ 48,088	\$ -		
023.03.033-4330.20	INMATE FOOD REIMB FROM SHERIFF		\$ -	\$ 271,216	\$ 296,216
023.30.036-4611.00	INTEREST EARNINGS	\$ 246,785	\$ 180,000	\$ 295,000	\$ 290,000
023.30.036-4621.00	SALE AT AUCTIONS				
023.30.036-4694.01	TRANSFER FROM PARISH GENERAL FUND				
023.30.036-4695.00	MISCELLANEOUS REVENUE		\$ -	\$ 1,593	\$ -
023.30.036-4696.00	INMATE PHONE REVENUE		\$ -		
		-----	-----	-----	-----
	TOTAL OTHER REVENUE	\$ 9,687,422	\$ 8,269,159	\$ 8,922,898	\$ 8,946,978
		-----	-----	-----	-----
*****	TOTAL REVENUE	\$ 9,687,422	\$ 8,269,159	\$ 8,922,898	\$ 8,946,978
		=====	=====	=====	=====

	DISBURSEMENTS						
	PROPOSITION: FIRST PRIORITY						
	Acquiring, constructing, renovating, improving, leasing, and maintaining correctional centers and when feasible, juvenile detention facilities owned by the Parish, together with necessary land, equipment and furnishings therefor, title to which shall be in the public, said correctional centers and juvenile detention facilities to be operated under contract between th Police Jury and Sheriff or others, as authorized by law.						
	BUILDING OPERATIONS AND MAINTENANCE						
023.44.205-5120.00	SALARIES- MAINTENANCE	\$ 92,095	\$ 134,330	\$ 109,686	\$ 124,506	2 EMPLOYEE + OT	
023.44.205-5151.00	EMPLOYER PORTION MEDICARE	\$ 1,314	\$ 1,513	\$ 1,533	\$ 1,805		
023.44.205-5152.00	EMPLOYER PORTION - RETIREMENT	\$ 10,591	\$ 11,476	\$ 11,865	\$ 12,046		
023.44.205-5153.00	EMPLOYER PORTION-GROUP INS	\$ 11,502	\$ 21,220	\$ 12,165	\$ 13,327	10% INCREASE	
023.44.205-5231.00	ELECTRICITY EXPENSE	\$ 186,273	\$ 180,000	\$ 211,392	\$ 215,000		
023.44.205-5232.00	NATURAL GAS EXPENSE	\$ 66,358	\$ 80,000	\$ 70,978	\$ 75,000		
023.44.205-5240.00	TELEPHONE EXPENSE	\$ 28,850	\$ 40,000	\$ 25,298	\$ 30,000		
023.44.205-5253.00	DUMPSTER RENTAL	\$ -	\$ 2,000	\$ -	\$ 1,000		
023.44.205-5270.00	CONTRACTUAL MAINTENANCE	\$ 21,799	\$ 20,000	\$ 24,466	\$ 25,000		
023.44.205-5273.00	PEST CONTROL	\$ 4,765	\$ 6,000	\$ 5,565	\$ 6,000		
023.44.205-5281.00	INSURANCE-BUILDING/VEHICLES	\$ 158,221	\$ 160,000	\$ 150,609	\$ 160,000		
023.44.205-5290.00	PROFESSIONAL SERVICES - hospital security	\$ 52,011	\$ 100,000	\$ 81,047	\$ 90,000		
023.44.205-5324.00	MAINTENANCE OF EQUIPMENT	\$ 35,230	\$ 70,000	\$ 100,000	\$ 70,000		
023.44.205-5370.00	MATERIALS - BUILDINGS & GROUNDS	\$ 45,951	\$ 35,000	\$ 50,000	\$ 45,000		
023.44.205-5375.00	EQUIPMENT & VEHICLE REPAIR PARTS	\$ 773	\$ 2,000	\$ -	\$ 2,000		
		-----	-----	-----	-----		
	TOTAL BUILDING OPERATIONS AND MAINTENANCE	\$ 715,734	\$ 863,539	\$ 854,605	\$ 870,684		0.83%
		=====	=====	=====	=====		

	CAPITAL OUTLAY					
023.44.205-5621.00	MAJOR BUILDING REPAIRS AND RENOVATIONS	\$ 73,839				
	KITCHEN FLOORS					
	LEAN TO		\$ 3,500	\$ -		
	ROOF REPAIRS			\$ 3,255		
	PROCESSING SHACK			\$ 110		
	CONCRETE AWNING					
	CONTROL SYSTEM SOFTWARE & HARDWARE		\$ 400,000	\$ 143,221	\$ 310,779	
	CAMERA SYSTEM UPGRADE		\$ 800,000	\$ 291,463	\$ 823,260	
	MATCH MONEY FOR POLICE/FIRE STATION OUTLAY		\$ 500,000	\$ 500,000	\$ -	
	COOLING TOWER MAINT		\$ 26,795	\$ 26,795	\$ -	
	HVAC CONTROL		\$ 4,176	\$ 4,176	\$ -	
	ACCESS PANELS		\$ 40,000	\$ 38,246	\$ -	
	ISOLATION LOCKING DOOR		\$ 11,500	\$ 11,549	\$ -	
	WATER PROOFING		\$ 28,300	\$ 32,409	\$ 28,300	
	SPRINKLER HEADS		\$ -	\$ 49,790	\$ -	
	PARKING LOT AND PERIMTER LIGHTS				\$ 32,500	
	ELECTRICAL UPGRADE PROCESSING CENTER				\$ 7,500	
	PAINTING DORMS AND ISOLATION				\$ 325,000	
	METAL WORK & PAITNING EXTERIOR				\$ 5,000	
023.44.205-5640.00	VEHICLE AND TRAILER PURCHASES	\$ 53,571		\$ -		
	TRUCK		\$ -			
023.44.205-5650.00	EQUIPMENT PURCHASES	\$ 79,021				
	MISC TOOLS		\$ 5,000	\$ -	\$ 5,000	
	TRANSFER SWITCH		\$ 72,400	\$ -	\$ 72,400	
	ELECTRONIC MEDICAL RECORD SOFTWARE/HARDWARE		\$ 100,000	\$ -	\$ 100,000	
	AIR COMPRESSOR		\$ 5,000	\$ 5,799		
	JAIL REFRIGERATOR UNIT		\$ 11,500	\$ 8,971		
	LEAK DETECTOR		\$ 1,650	\$ 1,650		
	LIFE CHECK SOFTWARE			\$ 29,790		
	FULL BODY X-RAY AND IMAGING SYSTEM				\$ 226,500	
	TAZERS			\$ 11,000		

	CLEANING MACHINE				\$	35,000
	WELDER UPGRADE				\$	3,500
	2 PORTABLE BOILERS				\$	60,000
	FOOD CARTS				\$	35,000
	AUTOMATIC ROLLUP DOOR OPENER				\$	1,500
	PORTABLE PLASMA CUTTER				\$	1,200
	PROCESS SHACK 400AMP SWITCH				\$	11,000
		-----	-----	-----	-----	
	TOTAL CAPITAL OUTLAY	\$ 206,431	\$ 2,009,821	\$ 1,158,224	\$ 2,083,439	
		=====	=====	=====	=====	
	DEBT SERVICE					
023.44.691-762-23	TRANSFER TO SINKING FUND - 23 (DEBT PAYMENT)					
023.44.205-5763.19	TRANSFER OF PHONE REVENUE TO SHERIFF'S OFFICE					
023.44.205-5761.01	TRANSFER TO GF/IT BUDGET		\$ 3,854	\$ 3,353	\$ 2,735	
		-----	-----	-----	-----	
	TOTAL DEBT SERVICE	\$ -	\$ 3,854	\$ 3,353	\$ 2,735	
		=====	=====	=====	=====	
		-----	-----	-----	-----	
	TOTAL DISBURSEMENTS: FIRST PRIORITY	\$ 922,165	\$ 2,877,214	\$ 2,016,182	\$ 2,956,858	
		=====	=====	=====	=====	
	PROPOSITION: SECOND PRIORITY					
	Supporting the parish penal, prosecutorial and criminal justice systems, paying certain statutory costs associated with the Sherrif's department, and required special operations, rehabilitation and counseling personnel, as required by law.					
	GENERAL ADMINISTRATION AND DAILY OPERATIONS					
023.44.205-5241.00	POSTAGE	\$ 136	\$ 750	\$ -	\$ 500	
023.44.205-5252.00	OFFICE EQUIPMENT RENTAL	\$ 7,627	\$ 15,000	\$ 7,944	\$ 10,000	
023.44.205-5351.00	OFFICE SUPPLIES	\$ 14,290	\$ 17,000	\$ 15,667	\$ 17,000	
023.44.205-5353.00	CONSUMABLE SUPPLIES	\$ 7,019	\$ 25,000	\$ 5,121	\$ 10,000	
023.44.205-5355.00	FARM SUPPLIES	\$ 67,823	\$ 90,000	\$ 77,777	\$ 90,000	
023.44.205-5340.00	SMALL TOOLS	\$ 8,607	\$ 46,000	\$ 3,000	\$ 8,000	
023.44.205-5352.00	CLEANING SUPPLIES	\$ 28,685	\$ 30,000	\$ 28,780	\$ 30,000	
		-----	-----	-----	-----	
	TOTAL GENERAL ADMINISTRATION & OPERATING EXP	\$ 134,187	\$ 223,750	\$ 138,288	\$ 165,500	
		=====	=====	=====	=====	

	MEDICAL					
023.44.202-5120.00	MEDICAL REGULAR SALARIES					
023.44.202-5151.00	EMPLOYER PORTION-MEDICARE					
023.44.202-5152.00	EMPLOYER PORTION-RETIREMENT					
023.44.202-5153.00	EMPLOYER PORTION-GROUP INS	\$ 6,091	\$ 7,844	\$ 8,424	\$ 9,354	10% INCREASE
023.44.202-5287.00	MEDICAL INSURANCE	\$ 106,273	\$ 110,000	\$ 122,053	\$ 125,000	
023.44.202-5298.00	PROFESSIONAL FEES - MEDICAL	\$ 77,000	\$ 77,000	\$ 77,000	\$ 77,000	
023.44.202-5340.00	SMALL TOOLS	\$ 4,424	\$ 7,000	\$ -	\$ 5,000	
023.44.202-5351.00	OFFICE SUPPLIES	\$ 3,983	\$ 10,000	\$ -	\$ 5,000	
023.44.202-5357.00	MEDICAL, supplies	\$ 618		\$ 240	\$ -	
023.44.202-5432.00	SALARIES-REIMB. TO SHERIFF	\$ 310,000	\$ 330,750	\$ 310,000	\$ 310,000	

	TOTAL MEDICAL	\$ 508,390	\$ 542,594	\$ 517,718	\$ 531,354	
		=====	=====	=====	=====	
	FEED AND MAINTENANCE OF INMATES					
023.44.204-5292.00	HOUSING FEMALE INMATES	\$ 269,993	\$ 225,000	\$ 115,000	\$ 125,000	
023.44.204-5295.00	LABORATORY TESTING	\$ 8,019	\$ 15,000	\$ 9,000	\$ 10,000	
023.44.204-5296.00	DENTAL	\$ 36,000	\$ 36,000	\$ 36,000	\$ 36,000	
023.44.204-5297.00	OPTICAL	\$ 2,654	\$ 8,000	\$ 3,000	\$ 4,000	
023.44.204-5353.00	SUPPLIES	\$ 87,172	\$ 80,000	\$ 56,000	\$ 80,000	
023.44.204-5357.00	MEDICAL, DRUGS	\$ 97,184	\$ 130,000	\$ 120,943	\$ 130,000	
023.44.204-5358.00	FOOD	\$ 404,371	\$ 400,000	\$ 765,000	\$ 775,000	
023.44.204-5359.00	CLOTHING	\$ 30,527	\$ 35,320	\$ 15,000	\$ 20,000	
023.44.204-5411.00	TRANSPORTATION	\$ -	\$ 1,000	\$ -	\$ 1,000	
		-----	-----	-----	-----	
	TOTAL FEED AND MAINTENANCE	\$ 935,920	\$ 930,320	\$ 1,119,943	\$ 1,181,000	
		=====	=====	=====	=====	
		-----	-----	-----	-----	
*****	TOTAL DISBURSEMENTS PRIORITY TWO	\$ 1,578,497	\$ 1,696,664	\$ 1,775,949	\$ 1,877,854	
		=====	=====	=====	=====	
		-----	-----	-----	-----	
*****	TOTAL DISBURSEMENTS PRIORITY ONE & TWO	\$ 2,500,662	\$ 4,573,878	\$ 3,792,131	\$ 4,834,712	

		=====	=====	=====	=====
	SHERRIF'S OFFICE EXPENSES:				
023.44.205-5285.00	UNEMPLOYMENT - REIMBURSEMENT				
023.44.205-5295.00	LABS/XRAYS	\$ -	\$ 2,000	\$ 300	\$ 1,000
023.44.205-5354.00	FUEL	\$ 35,028	\$ 37,000	\$ 31,000	\$ 35,000
023.44.205-5359.00	CLOTHING - UNIFORMS	\$ 30,658	\$ 25,000	\$ 45,000	\$ 50,000
023.44.205-5410.00	TRAVEL - GENERAL				
023.44.205-5432.00	OPER. SALARIES-REIMB. SUBMITTED BY THE SHERIFF	\$ 5,818,023	\$ 5,761,331	\$ 5,845,081	\$ 6,078,884
		-----	-----	-----	-----
	TOTAL SHERRIF'S OFFICE EXPENSES:	\$ 5,883,709	\$ 5,825,331	\$ 5,921,381	\$ 6,164,884
		=====	=====	=====	=====
	BASED ON YEAR END ESTIMATE WITH COL INCREASE ADDED				
		-----	-----	-----	-----
*****	TOTAL DISBURSEMENTS	\$ 8,384,371	\$ 10,399,209	\$ 9,713,512	\$ 10,999,596
		=====	=====	=====	=====
	BEGINNING FUND BALANCE	\$ 7,581,966	\$ 8,885,017	\$ 8,885,017	\$ 8,094,403
	PLUS: REVENUE	\$ 9,687,422	\$ 8,269,159	\$ 8,922,898	\$ 8,946,978
	LESS: DISBURSEMENTS	\$ 8,384,371	\$ 10,399,209	\$ 9,713,512	\$ 10,999,596
	ESTIMATED ENDING BALANCE	\$ 8,885,017	\$ 6,754,967	\$ 8,094,403	\$ 6,041,785
	NOTE: THIS ACCOUNT WAS SET UP IN 1997 TO ACCOUNT FOR THE OPERATION OF THE NEW JAIL FACILITY. FUNDING IS FROM A ONE-HALF CENT SALES TAX. OTHER REVENUES COME FROM HOUSING STATE AND FEDERAL INMATES				

LEPC GRANTS

TAB 17

		WEST BATON ROUGE PARISH COUNCIL			
		BUDGET ESTIMATES AND REQUESTS			
		YEAR: 2026	LEPC FUND (025)		
ACCOUNT NUMBER:	DESCRIPTION	ACTUAL 2024	CURRENT YEAR BUDGET 2025	CURRENT YEAR ESTIMATE 2025	REQUESTED 2026
	REVENUE				
	GRANT REVENUES				
025.30.031-4310.02	FEDERAL GRANT - SHSP	\$ 30,334	\$ 34,463	\$ 64,437	\$ 32,582
025.30.031-4310.09	FEDERAL GRANT -EMPG	\$ 10,226	\$ 64,231	\$ 72,403	\$ 51,384
025.30.031-4311.00	OTHER GRANTS - SAFETY TOWN	\$ -	\$ 2,500	\$ -	\$ -
025.30.036-4611.00	INTEREST EARNINGS	\$ 2,074	\$ -	\$ 346	\$ -
		-----	-----	-----	-----
	TOTAL OTHER REVENUE	\$ 42,635	\$ 101,194	\$ 137,186	\$ 83,967
		-----	-----	-----	-----
*****	TOTAL REVENUE	\$ 42,635	\$ 101,194	\$ 137,186	\$ 83,967
		=====	=====	=====	=====
	DISBURSEMENTS				
	GRANT EXPENDITURES				
025.44.292-5764.12	EMPG	\$ 39,402	\$ 64,231	\$ 64,231	\$ 51,384
025.44.292-5764.17	SHSP	\$ 9,778	\$ 34,463	\$ 101,668	\$ 32,582
025.44.292-5764.21	SAFETY TOWN	\$ -	\$ 2,500	\$ -	\$ -
		-----	-----	-----	-----
	TOTAL GRANT EXPENDITURES	\$ 49,179	\$ 101,194	\$ 165,898	\$ 83,967
		-----	-----	-----	-----
*****	TOTAL DISBURSEMENTS	\$ 49,179	\$ 101,194	\$ 165,898	\$ 83,967
		=====	=====	=====	=====
	BEGINNING FUND BALANCE	\$ 44,935	\$ 38,390	\$ 38,390	\$ 9,679
	PLUS: REVENUE	\$ 42,635	\$ 101,194	\$ 137,186	\$ 83,967
	LESS: DISBURSEMENTS	\$ 49,179	\$ 101,194	\$ 165,898	\$ 83,967
	ESTIMATED ENDING FUND BALANCE	\$ 38,390	\$ 38,390	\$ 9,679	\$ 9,679

COMMUNITY CTR

TAB 18

WEST BATON ROUGE PARISH COUNCIL
BUDGET ESTIMATES AND REQUESTS
YEAR: 2026 FUND: COMMUNITY CENTERS 030

ACCOUNT		CURRENT YR.			REQUESTED
NUMBER:	DESCRIPTION	ACTUAL 2024	BUDGET 2025	ESTIMATE 2025	2026
	REVENUES				
	TAXES				
30.031-4110.00	AD VALOREM (3.00) ON \$740,000	\$ 1,425,746	\$ 2,340,000	\$ 2,291,064	\$ 1,480,000
	ROLLED BACK 1 MILL	-----	-----	-----	-----
	TOTAL TAXES	\$ 1,425,746	\$ 2,340,000	\$ 2,291,064	\$ 1,480,000
		-----	-----	-----	-----
	INTERGOVERNMENTAL REVENUE				
33-31000055	FEMA REIMBURSEMENT				
30.033-4345.00	REVENUE SHARING - STATE	\$ 33,564	\$ 25,000	\$ 33,939	\$ 33,000
694-000-36	TRANSFER FROM VIDEO POKER				
		-----	-----	-----	-----
	TOTAL INTERGOVERNMENTAL REVENUE	\$ 33,564	\$ 25,000	\$ 33,939	\$ 33,000
		-----	-----	-----	-----
	CHARGES FOR SERVICE				
30.034-4419.00	BOOKINGS/PORT ALLEN	\$ 26,935	\$ 30,000	\$ 25,650	\$ 27,000
30.034-4419.01	CC PAVILION - BOOKING	\$ 1,650	\$ 3,000	\$ 1,500	\$ 1,800
30.034-4420.00	FEES - CLASSES & AEROBICS	\$ -	\$ -	\$ -	\$ -
30.034-4421.00	FEES - ART AND CRAFTS	\$ -	\$ 1,000	\$ -	\$ 200
30.034-4474.00	CONCESSIONS	\$ (250)	\$ -	\$ -	\$ -
30.034-4474.01	BOOKINGS / ERWINVILLE	\$ 23,500	\$ 23,000	\$ 22,250	\$ 23,000
30.034-4474.02	CLASSES	\$ -			
30.034-4474.04	BOOKINGS/ADDIS	\$ 31,252	\$ 36,000	\$ 31,000	\$ 32,000
30.034-4474.05	DEPOSITS / REFUNDS	\$ (18,433)	\$ -	\$ 19,500	\$ -
30.034-4474.12	CAMPER HOOK-UPS	\$ -	\$ -	\$ -	\$ -
30.034-4474.13	BOOKINGS/W & L CC	\$ 27,627	\$ 27,000	\$ 26,950	\$ 27,000
30.034-4474.14	BOOKINGS/VFW	\$ 27,625	\$ 30,000	\$ 27,000	\$ 28,000
30.036-4611.00	INTEREST INCOME	\$ 71,220	\$ 72,000	\$ 105,000	\$ 100,000
30.036-4695.00	MISC. REVENUE		\$ -		
		-----	-----	-----	-----
	TOTAL CHARGES FOR SERVICE	\$ 191,125	\$ 222,000	\$ 258,850	\$ 239,000
		-----	-----	-----	-----
*****	TOTAL REVENUES	\$ 1,650,435	\$ 2,587,000	\$ 2,583,853	\$ 1,752,000
		=====	=====	=====	=====

-32.28%

	DISBURSEMENTS							
	SALARIES							
47.505-5120.00	REGULAR SALARIES	\$ 313,757	\$ 328,438	\$ 322,245	\$ 348,266			6
47.505-5130.00	PART-TIME SALARIES(PERMANENT)	\$ 498,025	\$ 525,004	\$ 510,458	\$ 535,981			35
47.505-5131.00	TEMPORARY / SEASONAL SALARIES	\$ -	\$ 24,960	\$ -	\$ 24,960			2
	EMPLOYEE BENEFITS							
47.151-5150.00	EMPLOYER PORTION-FICA	\$ 32,262	\$ 40,475	\$ 32,919	\$ 37,367			
47.151-5151.00	EMPLOYER PORTION-MEDICARE	\$ 11,667	\$ 14,228	\$ 11,898	\$ 13,789			
47.505-5152.00	EMPLOYER PORTION - RETIREMENT	\$ 31,000	\$ 36,128	\$ 30,719	\$ 38,309			
47.505-5153.00	EMPLOYER PORTION - GRP INS	\$ 45,263	\$ 46,329	\$ 45,913	\$ 50,733			10% INCREASE
	ADVERTISING							
47.505-5210.00	ADVERTISING, DUES, & SUBSCRIPTION	\$ 500	\$ 1,000	\$ 34	\$ 1,000			
	PRINTING							
47.505-5220.00	PRINTING	\$ -	\$ 1,000	\$ 676	\$ 1,000			
	UTILITIES							
47.505-5230.00	UTILITIES							
47.505-5231.00	ELECTRICITY	\$ 100,932	\$ 97,000	\$ 90,257	\$ 97,000			
47.505-5232.00	WATER & GAS	\$ 18,614	\$ 20,000	\$ 19,366	\$ 20,000			
	COMMUNICATIONS							
47.505-5240.00	TELEPHONE EXPENSE	\$ 20,088	\$ 20,000	\$ 20,359	\$ 22,000			
	POSTAGE							
47.505-5241.00	POSTAGE	\$ -	\$ 725	\$ -	\$ -			
	RENTALS							
47.505-5250.00	RENTALS							
47.505-5251.00	RENTALS OF BUILDINGS							
47.505-5252.00	RENTALS OF EQUIPMENT	\$ 1,838	\$ 6,600	\$ 1,464	\$ 4,000			
47.505-5253.00	DUMPSTERS	\$ 9,436	\$ 15,000	\$ 11,429	\$ 12,000			
47.505-5254.00	PORTABLE TOILETS	\$ -	\$ 1,600	\$ -	\$ 1,600			
47.505-5259.00	PO BOX RENTAL	\$ 400	\$ 80	\$ 400	\$ 400			
	CONTRACTUAL MAINTENANCE							
47.505-5271.00	PLUMBING, HEATING	\$ 600	\$ 600	\$ 600	\$ 600			
47.505-5272.00	ELECTRICAL	\$ -	\$ 1,500	\$ -	\$ 1,500			
47.505-5273.00	PEST CONTROL	\$ 6,066	\$ 6,000	\$ 6,412	\$ 6,500			
47.505-5274.00	JANITORIAL	\$ 191,130	\$ 200,000	\$ 184,738	\$ 200,000			
47.505-5275.00	FURNITURE, OFFICE MACHINES, & EQUIP.			\$ 7,620	\$ 7,620			
47.505-5278.00	GROUND MAINTENANCE - CONTRACTUAL	\$ -	\$ 20,000	\$ -	\$ -			
47.505-5279.00	CONTRACTUAL MISC	\$ 27,638	\$ 20,000	\$ 19,600	\$ 50,000			
	INSURANCE							
47.505-5281.00	GENERAL LIABILITY INS	\$ 77,875	\$ 80,000	\$ 73,979	\$ 80,000			
47.505-5283.00	AUTO INSURANCE	\$ 1,467	\$ 2,000	\$ 2,001	\$ 3,000			
47.505-5284.00	WORKMAN'S COMP	\$ 13,781	\$ 14,000	\$ 14,132	\$ 14,500			
47.505-5290.00	PROFESSIONAL FEES	\$ -	\$ -	\$ -	\$ 5,000			
47.505-5295.00	LAB TESTING	\$ 246	\$ 200	\$ -	\$ 200			

	MAINTENANCE OF PROPERTY & EQUIP.						
47.505-5320.00	MAINTENANCE OF PROPERTY & EQUIP.						
47.505-5321.00	GROUNDS	\$ 68,313	\$ 32,000	\$ 63,000	\$ 60,000		
47.505-5322.00	BUILDINGS	\$ 50,859	\$ 28,000	\$ 50,900	\$ 51,000		
47.505-5323.00	VEHICLES	\$ 3,890	\$ 1,500	\$ -	\$ 1,500		
47.505-5324.00	MACHINERY & EQUIPMENT	\$ 14,375	\$ 4,000	\$ 23,000	\$ 15,000		
47.505-5325.00	PLUMBING, HEATING, ELECTRICAL	\$ 2,825	\$ 5,000	\$ 4,900	\$ 5,000		
47.505-5326.00	FURNITURE, OFFICE MACHINES	\$ -	\$ 1,000	\$ 150	\$ 200		
	SMALL TOOLS						
47.505-5340.00	SMALL TOOLS & EQUIPMENT	\$ 137	\$ 2,000	\$ 1,500	\$ 2,000		
	OPERATING SUPPLIES						
47.505-5350.00	OPERATING SUPPLIES						
47.505-5351.00	OFFICE SUPPLIES	\$ 7,177	\$ 15,000	\$ 5,605	\$ 7,000		
47.505-5352.00	CLEANING SUPPLIES	\$ 8,416	\$ 10,000	\$ 2,060	\$ 8,000		
47.505-5353.00	CONSUMABLE SUPPLIES	\$ 36,473	\$ 36,000	\$ 32,837	\$ 36,000		
47.505-5354.00	VEHICLE SUPPLIES - GAS, OIL, ETC.	\$ 308	\$ 1,000	\$ 18	\$ 1,000		
47.505-5355.00	FARM / LANDSCAPING SUPPLIES	\$ -	\$ 1,000	\$ 363	\$ 1,000		
47.505-5356.00	RECREATIONAL & CULTURAL SUPPLIES	\$ 1,776	\$ 5,000	\$ 3,901	\$ 5,000		
47.505-5357.00	MEDICAL		\$ -				
47.505-5358.00	FOOD	\$ 2,004	\$ 5,000	\$ 3,200	\$ 5,000		
47.505-5359.00	UNIFORM EXPENSE	\$ -	\$ 960	\$ 352	\$ 400		
	MATERIALS						
47.505-5370.00	MATERIALS	\$ 1,434	\$ 1,000	\$ 4,109	\$ 3,000		
47.505-5371.00	GRAVEL, DIRT, SAND, LIMESTONE, ETC.	\$ -	\$ 2,700	\$ -	\$ -		
47.505-5372.00	STRUCTURAL STEEL AND IRON	\$ 20	\$ 1,000	\$ -	\$ -		
47.505-5373.00	CEMENT, BRICKS, LIME, AND PLASTIC	\$ -	\$ 1,000	\$ -	\$ -		
47.505-5374.00	CULVERTS CEMENT AND METAL PIPES / FITTINGS	\$ 27	\$ 1,000	\$ -	\$ -		
47.505-5375.00	EQUIPMENT & VEHICLE REPAIR PARTS	\$ 1,631	\$ 10,000	\$ 4,200	\$ 5,000		
47.505-5376.00	ASPHALT AND ASPHALT FILLER	\$ -	\$ 1,000	\$ -	\$ -		
47.505-5377.00	LUMBER, WOOD PRODUCTS	\$ 2,393	\$ 2,000	\$ 22	\$ 1,000		
47.505-5378.00	PAINT, OILS, GLASS	\$ 9,239	\$ 10,000	\$ 3,000	\$ 10,000		
47.505-5379.00	ELECTRICAL, ELECTRONICS, ETC.	\$ 6,360	\$ 10,000	\$ 2,000	\$ 10,000		
	TRAVEL						
47.505-5410.00	TRAVEL - GENERAL						
47.505-5411.00	TRANSPORTATION, MILEAGE	\$ -	\$ 500	\$ -	\$ 2,000		
47.505-5412.00	LODGING	\$ -	\$ 1,700	\$ -	\$ -		
47.505-5413.00	MEALS	\$ -	\$ 500	\$ -	\$ -		
47.505-5414.00	CONVENTION, SEMINAR REGISTRATION	\$ -	\$ 1,500	\$ -	\$ -		
	OFFICIAL FEES						
47.505-5440.00	OFFICIAL FEES - AUDIT FEES	\$ 5,001	\$ 5,000	\$ 5,000	\$ 5,000		
		-----	-----	-----	-----		
	TOTAL OPERATING EXPENSE	\$ 1,625,243	\$ 1,719,228	\$ 1,617,336	\$ 1,811,424	5.36%	
		-----	-----	-----	-----		

	CAPITAL OUTLAY						
47.505-5610.00	PURCHASE OF LAND/BUILDINGS						
47.505-5630.00	IMPROVEMENTS OTHER THAN BUILDINGS						
47.505-5630.10	ERWINVILLE CTR:	\$ 17,357		\$ 20,089			
	Paint kitchen & mtg. room						
	INSTALL NEW LIGHTS		\$ 10,000	\$ -			
	INSULATE AND VENT OUTSIDE METAL STORAGE SHED						
	FANS FOR OUTSIDE COVERED AREA						
	CAMERA SYSTEM UPGRADE AND MONITORING SYSTEM		\$ 45,000	\$ 48,000			
	ROUND TABLES TO REPLACE BROKEN/DAMAGED ONES (25)		\$ 11,000	\$ 21,000			
	ROUND TABLE CARTS TO REPLACE BROKEN ONES (2)		\$ 1,480	\$ 1,600			
	BANQUET-STYLE PADDED CHAIRS TO REPLACE OLD & DAMAGED ONES (250)		\$ 33,200	\$ 38,543			
	RESURFACE CONCRETE UNDER THE BACK COVERED AREA		\$ 12,000	\$ -	\$ 12,000		
	PAINT THE BACK COVERED AREA WHERE NEEDED				\$ 2,000		
	PATCH & RESURFACE CONCRETE AT FRONT ENTRANCES				\$ 4,500		
	PAINT AND STRIPE PARKING LOT, BUMPERS & HANDICAP ENTRANCES				\$ 2,000		
	LANDSCAPE UPGRADE				\$ 4,500		
47.505-5630.11	WILLIAM AND LEE CTR	\$ 39,422		\$ 9,122			
	REPLACE TABLES & CHAIRS AS NEEDED				\$ 7,000		
	10-BURNER RANGE WITH DOUBLE OVENS				\$ 8,400		
	PATCH & REPAIR SHEETROCK WHERE NEEDED & PAINT INTERIOR				\$ 2,000		
	REPLACE DAMAGED FLOORING				\$ 17,000		
	BANQUET-STYLE CHAIRS (DUE TO INCREASED DEMAND)				\$ 6,000		
	SIGNAGE FOR BLDG.		\$ 12,000				
	CAMERA SYSTEM UPGRADE AND MONITORING SYSTEM		\$ 40,000	\$ 46,000			
	BENCHES FOR FRONT, COVERED AREA		\$ 2,500	\$ 2,000			
	RECTANGLE TABLES		\$ 2,500	\$ 2,500			
	BANQUET-STYLE PADDED CHAIRS TO REPLACE DAMAGED ONES (20)		\$ 2,650	\$ 2,900			
	WILLIAM AND LEE HALL						
	CAMERA SYSTEM UPGRADE AND MONITORING SYSTEM		\$ 40,000	\$ 40,000			
	TABLES TO REPLACE DAMAGED ONES						
47.505-5630.12	PORT ALLEN CTR	\$ 22,870					
	PAINT MTG ROOMS, DOORS, & INSTALL FRP OVER WOOD						
	REPLACE AC PKG. UNIT (Old unit; parts hard to find)		\$ 12,000	\$ -			
	REPLACE BROKEN ACCESSORIES ON SPLASH PAD			\$ 15,275			
	METAL CHAIRS TO REPLACE DAMAGED ONES						
	TREES PRUNED/TRIMMED AND CAPS RAISED						
	GYM FLOOR RECOATED AND SEALED		\$ 4,700	\$ 4,692			
	ROOF REPAIRS - SEAL ALL SEAMS AND APPLY PROTECTANT COATING		\$ 33,000	\$ 31,487			
	REPLACE TWO AC PACKAGE UNITS				\$ 67,000		
	REPAIR SHEETROCK & PAINT INTERIOR OF GYM, FOYER, MTG. RM.& KITCHEN				\$ 9,500		
	REPLACE ROTTEN WOOD ON BLDG. & ADD SHUTTERS BY WINDOWS				\$ 3,000		
	PAINT EXTERIOR OF BLDG.				\$ 9,800		
	REPLACE BACK OFFICE EXIT DOOR				\$ 5,300		
	REPLACE TRANSOMS AND SIDELITES ON GYM EXIT DOORS				\$ 3,000		
	REPLACE TINT ON GYM EXIT DOORS AND TRANSOMS				\$ 2,800		
47.505-5630.13	PORT ALLEN ARTS & CRAFTS BUILDING	\$ 22,119					
	PATCH SLAB, FILL HOLES, & PAINT FLOORS WITH EPOXY PAINT		\$ -				
	REPAIR BROKEN CONCRETE AT BACK DOOR AREA				\$ 5,000		

47.505-5630.14	PORT ALLEN PAVILION	\$ 37,397							
	Apply finish coat of industrial paint to metal structure		\$ -						
	PAINT CONCESSION STAND & BATHRMS.		\$ -						
	REMODEL BATHROOM STALLS		\$ -						
	INSTALL "FRENCH DRAINS IN SLAB" (To remove standing water.)		\$ 24,000	\$ 24,000					
	REPAIR SLAB & APPLY NON-SLIP COATING		\$ 50,000	\$ 50,000					
	RECTANGLE TABLES TO REPLACE DAMAGED/BROKEN ONES		\$ 7,500	\$ 6,500					
	REPAINT SIDEWALL METAL PERLINS DUE TO RUST (LABOR ONLY)					\$ 4,000			
	INSTALL DEHUMIDIFIER FOR CONCESSION STAND & BATHROOMS					\$ 9,000			
	REPAIR SHEETROCK/PAINT BATHRMS. & CONCESS. (FROM MOISTURE DAMAGE)					\$ 4,000			
47.505-5630.15	ADDIS VFW	\$ -							
	Remodel interior/updates		\$ 20,000	\$ 6,000	\$ 14,000				
	Upgrade front drive through cover		\$ 40,000	\$ -	\$ 40,000				
	ROUND TABLES TO REPLACE DAMAGED/BROKEN ONES		\$ 5,000	\$ 5,500					
47.505-5630.16	ADDIS CTR	\$ 369							
	Additional improvements in main hall		\$ -						
	REPLACE TWO AC UNITS & 20 Ton Pkg. Unit		\$ 20,000		\$ 71,000				
	REPLACE TWO METAL DOORS		\$ -						
	RECTANGLE TABLES (DUE TO INCREASE IN DEMAND)		\$ 6,000	\$ 7,562					
	ROUND TABLES TO REPLACE DAMAGED/BROKEN ONES		\$ 5,000	\$ 6,500					
	REPAIRS TO ROOF		\$ 18,000						
	REPLACE ROOF		\$ 158,900	\$ 169,850					
	CEILING REPAIRS		\$ 30,000	\$ 26,611					
	REPAINT EXTERIOR OF BLDG. DUE TO PAINT FADING (LABOR ONLY)				\$ 24,000				
	INSTALL GUTTERS & DOWNSPOUTS ON BACK (SUTH SIDE) OF BLDG.				\$ 5,000				
	REPLACE RACK FOR AUDIO/VISUAL EQUIPMENT				\$ 20,000				
	REPLACE CAMERA SERVER				\$ 5,000				
47.505-5630.17	BRUSLY SENIOR CTR	\$ 19,574							
	Replace metal exterior of bldg. due to leak								
	METAL CHAIRS & STORAGE CART								
	ACQUISITIONS								
47.505-5640.00	ACQUISITION OF VEHICLE	\$ -	\$ 51,000	\$ 51,681					
	TRANSIT CARGO SUV								
47.505-5650.00	ACQUISITION OF FURNITURE & EQUIPMENT	\$ -							
	ZERO TURN MOWER (PACC) \$12,000 & Groomer Mower \$2,000		\$ 14,000	\$ 12,025					
47.505-5764.01	TRANSFER TO IT FOR COST SHARE				\$ 17,779				
	TOTAL OUTLAY DISBURSEMENTS	\$ 159,109	\$ 711,430	\$ 649,436	\$ 384,579	-45.94%			
*****		=====	=====	=====	=====				
	TOTAL DISBURSEMENTS	\$ 1,784,352	\$ 2,430,658	\$ 2,266,772	\$ 2,196,003	-9.65%			
*****		=====	=====	=====	=====				
	BEGINNING FUND BALANCE	\$ 1,422,884	\$ 1,288,967	\$ 1,422,884	\$ 1,739,965				
	PLUS: REVENUES	\$ 1,650,435	\$ 2,587,000	\$ 2,583,853	\$ 1,752,000				
	LESS: DISBURSEMENTS	\$ 1,784,352	\$ 2,430,658	\$ 2,266,772	\$ 2,196,003				
	ENDING FUND BALANCE	\$ 1,288,967	\$ 1,445,309	\$ 1,739,965	\$ 1,295,961				

FIRE DISTRICT STATE SURPLUS FUND

TAB 19

WEST BATON ROUGE PARISH COUNCIL

BUDGET ESTIMATES AND REQUESTS

2026

FUND: FIRE STATE SURPLUS (031)

ACCOUNT NUMBER:	DESCRIPTION	ACTUAL 2024	CURRENT YEAR BUDGET 2025	CURRENT YEAR ESTIMATE 2025	REQUESTED 2026
	REVENUE				
	OTHER REVENUES				
031.30.033-4312.03	STATE CAPITAL OUTLAY	\$ 1,424,623	\$ 74,621	\$ 75,377	\$ -
031.30.033-4312.03	STATE CAPITAL OUTLAY - FIRE/POLICE STATION		\$ 3,000,000		\$ 3,000,000
031.30.033-4694.35	TRANSFER FROM LIGHTING/OUTLAY FOR MATCH		\$ 500,000	\$ 500,000	\$ -
031.30.033-4694.39	TRASNFER FROM JAIL FUND FOR MATCH		\$ 500,000	\$ 500,000	\$ -
	TOTAL OTHER REVENUE	\$ 1,424,623	\$ 4,074,621	\$ 1,075,377	\$ 3,000,000
		-----	-----	-----	-----
*****	TOTAL REVENUE	\$ 1,424,623	\$ 4,074,621	\$ 1,075,377	\$ 3,000,000
		=====	=====	=====	=====
	DISBURSEMENTS				
	EXPENSES				
031.44.207-5621.00	IMPROVEMENTS TO BUILDINGS		\$ 4,000,000		\$ 4,000,000
031.44.207-5640.00	ACQUISITION OF VEHICLES	\$ 773,176			
	RESPONSE VEHICLES X2	\$ -	\$ 48,000	\$ -	
	EMS VEHICLES X3	\$ -			
	RESERVE VEHICLE	\$ -			
031.44.207-5650.00	ACQUISITION OF EQUIPMENT	\$ 659,787	\$ 26,621	\$ 67,037	
	TOTAL EXPENSES	\$ 1,432,963	\$ 4,074,621	\$ 67,037	\$ 4,000,000
		-----	-----	-----	-----
*****	TOTAL DISBURSEMENTS *	\$ 1,432,963	\$ 4,074,621	\$ 67,037	\$ 4,000,000
		=====	=====	=====	=====
	BEGINNING FUND BALANCE	\$ -	\$ (8,340)	\$ (8,340)	\$ 1,000,000
	PLUS: REVENUE	\$ 1,424,623	\$ 4,074,621	\$ 1,075,377	\$ 3,000,000
	LESS: DISBURSEMENTS	\$ 1,432,963	\$ 4,074,621	\$ 67,037	\$ 4,000,000
	ESTIMATED ENDING FUND BALANCE	\$ (8,340)	\$ (8,340)	\$ 1,000,000	\$ -

This fund was set up to track the reimbursable expenses for monies allocated from state surplus.

OPIOID SETTLEMENT

TAB 20

**WEST BATON ROUGE PARISH COUNCIL
BUDGET ESTIMATES AND REQUESTS**

2026

FUND: OPIOID SETTLEMENT (032)

ACCOUNT NUMBER:	DESCRIPTION	ACTUAL 2024	CURRENT YEAR BUDGET 2025	CURRENT YEAR ESTIMATE 2025	REQUESTED 2026
	REVENUE				
	OTHER REVENUES				
032.30.033-4310.00	OPIOID SETTLEMENT REVENUE	\$ 202,330	\$ 101,683	\$ 212,841	\$ 58,900
032.30.036-4611.00	INTEREST INCOME	\$ 9,716	\$ 5,000	\$ 7,162	\$ 7,500
	TOTAL OTHER REVENUE	\$ 212,046	\$ 106,683	\$ 220,003	\$ 66,400
*****	TOTAL REVENUE	\$ 212,046	\$ 106,683	\$ 220,003	\$ 66,400
	DISBURSEMENTS				
	EXPENSES				
032.42.151-5357.00	MEDICAL SUPPLIES			\$ 148,037	\$ 150,000
032.42.151-5410.00	EMS TRAININGS			\$ 32,333	\$ 35,000
032.42.151-5650.00	EQUIPMENT/EMS PURCHASES	\$ 180,829	\$ 196,011	\$ 14,023	
032.42.151-5763.30	TRANSFER TO FIRE FUND	\$ -	\$ 72,000	\$ -	\$ -
	TOTAL EXPENSES	\$ 180,829	\$ 268,011	\$ 194,393	\$ 185,000
*****	TOTAL DISBURSEMENTS *	\$ 180,829	\$ 268,011	\$ 194,393	\$ 185,000
	BEGINNING FUND BALANCE	\$ 229,787	\$ 261,003	\$ 261,003	\$ 286,613
	PLUS: REVENUE	\$ 212,046	\$ 106,683	\$ 220,003	\$ 66,400
	LESS: DISBURSEMENTS	\$ 180,829	\$ 268,011	\$ 194,393	\$ 185,000
	ESTIMATED ENDING FUND BALANCE	\$ 261,003	\$ 99,675	\$ 286,613	\$ 168,013

This fund was set up to track the revenue received from the Opioid Settlement in 2021. There will be 18 annual payments.
Expenses will be tracked within the fund for future audits of the funds. Only used on eligible expenses.

AMERICAN RESCUE PLAN ACT

TAB 21

WEST BATON ROUGE PARISH COUNCIL
BUDGET ESTIMATES AND REQUESTS
2026 **FUND: AMERICAN RESCUE PLAN ACT (37)**

ACCOUNT NUMBER:	DESCRIPTION	ACTUAL 2024	CURRENT YEAR BUDGET 2025	CURRENT YEAR ESTIMATE 2025	REQUESTED 2026
	REVENUE				
	OTHER REVENUES				
037.30.033-4310.00	ARPA GRANT				
037.30.033-4310.00	LATCF GRANT	\$ -			
037.30.033-4611.00	INTEREST INCOME	\$ 141,088	\$ 115,000	\$ 64,380	
	TOTAL OTHER REVENUE	\$ 141,088	\$ 115,000	\$ 64,380	\$ -
*****	TOTAL REVENUE	\$ 141,088	\$ 115,000	\$ 64,380	\$ -
	DISBURSEMENTS				
	EXPENSES				
	PROJECTS:				
037.42.151-5630.01	SMART METERS	\$ 61,076	\$ -	\$ -	\$ -
037.42.151-5630.83	WATER LINES	\$ 667,742	\$ 725,446	\$ 725,446	\$ -
037.42.151-5630.84	ARENA WATER WELL	\$ -	\$ 2,054,961	\$ 1,576,956	\$ -
037.42.151-5763.74	TRANSFER INTEREST TO PUBLIC UTILITIES			\$ 430,283	\$ -
	TOTAL EXPENSES	\$ 728,818	\$ 2,780,407	\$ 2,732,686	\$ -
*****	TOTAL DISBURSEMENTS *	\$ 728,818	\$ 2,780,407	\$ 2,732,686	\$ -
	BEGINNING FUND BALANCE	\$ 3,256,036	\$ 2,668,305	\$ 2,668,305	\$ (0)
	PLUS: REVENUE	\$ 141,088	\$ 115,000	\$ 64,380	\$ -
	LESS: DISBURSEMENTS	\$ 728,818	\$ 2,780,407	\$ 2,732,686	\$ -
	ESTIMATED ENDING FUND BALANCE	\$ 2,668,305	\$ 2,898	\$ (0)	\$ (0)

This fund was set up to track the revenue and expenses for monies received by the federal government that are apart of the American Recue Plan Act of 2021. The parish will receive two payments (one in 2021 and one in 2022) for \$2,570,258.00. The total money received will be \$5,140,516.00. The money is to be expensed on alloweable projects as laid out in the "Iterim Final Rule" and the "Final Rule" which can be found on the treasury's website dedicated to ARPA funds. All funds are to be expensed by December 31st, 2024. The parish also applied for and will be receiving LATCF funds for \$100,000 (\$50k in 2022 and \$50k in 2023) to be expensed like general fund money.

CENTRAL COMMUNICATIONS

TAB 22

WEST BATON ROUGE PARISH COUNCIL
BUDGET ESTIMATES AND REQUESTS
YEAR: 2026 FUND: CENTRAL COMMUNICATION (038)

ACCOUNT NUMBER:	DESCRIPTION	ACTUAL 2024	CURRENT YEAR BUDGET 2025	CURRENT YEAR ESTIMATE 2025	REQUESTED 2026	
	REVENUES					
	OTHER REVENUE					
	ROLLED BACK 1 MILL					
30.031-4110.00	AD VALOREM TAX 3 MIL (\$740,000)	\$ 1,437,941	\$ 1,560,000	\$ 1,530,000	\$ 1,480,000	
30.033-4330.55	FEMA - REIMBURSEMENT					
30.036-4611.00	INTEREST EARNINGS	\$ 156,402	\$ 135,000	\$ 163,000	\$ 160,000	
30.036-4695.00	MISC INCOME	\$ 1,248	\$ -	\$ 271	\$ -	
		-----	-----	-----	-----	
	TOTAL OTHER REVENUE	\$ 1,595,591	\$ 1,695,000	\$ 1,693,271	\$ 1,640,000	
		-----	-----	-----	-----	
*****	TOTAL REVENUE	\$ 1,595,591	\$ 1,695,000	\$ 1,693,271	\$ 1,640,000	
		=====	=====	=====	=====	
	DISBURSEMENTS					
44.203-5120.00	SALARIES - DISPATCHERS	\$ 846,115	\$ 825,738	\$ 861,918	\$ 873,409	14 EMPLOYEES AND OVERTIME
44.203-5130.00	SALARIES- PART TIME					
44.203-5150.00	EMPLOYER PORTION - FICA	\$ 866	\$ -			
44.203-5151.00	EMPLOYER PORTION - MEDICARE	\$ 11,748	\$ 11,973	\$ 10,810	\$ 12,664	
44.203-5152.00	EMPLOYERS PORTION RETIREMENT	\$ 88,231	\$ 90,831	\$ 92,158	\$ 96,075	
44.203-5153.00	EMPLOYERS PORTION - INSURANCE	\$ 166,956	\$ 194,963	\$ 171,183	\$ 202,101	10% INCREASE
44.203-5210.00	ADVERTISING,DUES & SUBSCRIPTION	\$ 2,353	\$ 4,000	\$ 1,209	\$ 4,000	
44.203-5231.00	ELECTRICITY	\$ 16,633	\$ 18,500	\$ 16,111	\$ 17,000	
44.203-5232.00	WATER AND GAS	\$ 157	\$ 200	\$ 129	\$ 200	
44.203-5240.00	TELEPHONE SERVICE	\$ 35,255	\$ 34,000	\$ 36,785	\$ 37,000	
44.203-5251.00	BUILDING LEASE	\$ 20,473	\$ 20,500	\$ 21,067	\$ 21,067	
44.203-5252.00	EQUIPMENT LEASE- COPIER	\$ 2,823	\$ 4,000	\$ 3,000	\$ 4,000	
44.203-5274.00	JANITORIAL SERVICE	\$ 2,384	\$ 2,250	\$ 3,398	\$ 3,500	

44.203-5281.00	GENERAL LIABILITY	\$ 26,493	\$ 28,000	\$ 25,168	\$ 28,000	
44.203-5283.00	AUTO INS - Comand Bus	\$ 11,324	\$ 11,500	\$ 11,317	\$ 11,500	
44.203-5284.00	WORKMENS COMP	\$ 5,200	\$ 5,200	\$ 5,134	\$ 5,200	
44.203-5290.00	PROFESSIONAL FEES	\$ 1,046	\$ 35,500	\$ 1,300	\$ 2,000	
44.203-5322.00	BUILDING REPAIRS & MAINTENANCE	\$ 2,118	\$ 10,000	\$ 2,000	\$ 10,000	
44.203-5324.00	MAINTENANCE OF EQUIPMENT	\$ 20,471	\$ 22,500	\$ 3,000	\$ 15,000	
44.203-5351.00	OFFICE SUPPLIES	\$ 2,762	\$ 10,000	\$ 2,716	\$ 5,000	
44.203-5353.00	CONSUMABLE SUPPLIES (CLEANING ETC.)	\$ 2,689	\$ 6,000	\$ 2,616	\$ 5,000	
44.203-5354.00	VEHICLE SUPPLIES	\$ 8,834	\$ 10,000	\$ 5,359	\$ 10,000	
44.203-5359.00	UNIFORMS	\$ 952	\$ 3,000	\$ 481	\$ 3,000	
44.203-5410.00	TRAVEL	\$ 7,886	\$ 5,000	\$ 5,300	\$ 5,000	
44.203-5440.00	OFFICIAL FEES	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	
44.203-5850.00	CONTRACT PAYMENTS -WEB EOC, ARC VIEW ETC.	\$ 123,640	\$ 150,000	\$ 101,447	\$ 150,000	
		-----	-----	-----	-----	
*****	TOTAL OPERATING DISBURSEMENTS	\$ 1,412,410	\$ 1,508,655	\$ 1,388,607	\$ 1,525,716	1.12%
44.203-5640.00	VEHICLE PURCHASE	\$ 58,030	\$ -	\$ -		
44.203-5650.00	EQUIPMENT PURCHASES / FURNITURE	\$ 108,142	\$ 473,500	\$ 311,825	\$ 291,500	
44.203-5761.01	TRANSFER TO GF/IT BUDGET	\$ -	\$ 17,344	\$ 15,089	\$ 21,882	
		-----	-----	-----	-----	
*****	TOTAL OUTLAY DISBURSEMENTS	\$ 166,172	\$ 490,844	\$ 326,914	\$ 313,382	-56.63%
		-----	-----	-----	-----	
*****	TOTAL DISBURSEMENTS	\$ 1,578,581	\$ 1,999,499	\$ 1,715,520	\$ 1,839,098	-8.72%
		=====	=====	=====	=====	
EMD PROGRAM 40K , AGING EQUIP UPGRADES 35K, 911 CALL SYSTEM UPGRADE 208K, BADGE MACHINE 8.5K						
	BEGINNING FUND BALANCE	\$ 3,120,510	\$ 3,120,510	\$ 3,120,510	\$ 3,098,261	
	PLUS: REVENUE	\$ 1,595,591	\$ 1,695,000	\$ 1,693,271	\$ 1,640,000	
	LESS: DISBURSEMENTS	\$ 1,578,581	\$ 1,999,499	\$ 1,715,520	\$ 1,839,098	
	ESTIMATED ENDING BALANCE	\$ 3,137,520	\$ 2,816,011	\$ 3,098,261	\$ 2,899,163	

FIRE DISTRICT 1

TAB 23

**WEST BATON ROUGE PARISH FIRE DISTRICT 1
BUDGET ESTIMATES AND REQUESTS
YEAR: 2026 FUND 300 FIRE DISTRICT**

ACCOUNT NUMBER:	DESCRIPTION	ACTUAL 2024	CURRENT YEAR BUDGET 2025	CURRENT YEAR ESTIMATE 2025	REQUESTED 2026	
	REVENUES					
	OTHER REVENUE					
300.30.031-4120.00	1/2 CENT SALES TAX	\$ 6,139,588	\$ 4,309,159	\$ 4,624,492	\$ 4,606,662	
300.30.031-4184.00	FIRE REBATE FROM STATE	\$ 185,282	\$ 150,000	\$ 193,414	\$ 185,000	
300.30.031-4310.00	FEDERAL GRANT		\$ -			
300.30.033-4330.01	INSURANCE SETTLEMENT VEHICLE					
300.30.033-4694.63	TRANSFER FROM OPIOID SETTLEMENT FUND	\$ -	\$ 72,000	\$ -	\$ -	
300.30.034-4417.00	SALE OF SCRAP					
300.30.034-4426.00	EMS REVENUE	\$ 18,240	\$ 1,250,000	\$ 1,317,444	\$ 1,400,000	
300.30.036-4611.00	INTEREST EARNINGS	\$ 116,747	\$ 95,000	\$ 168,000	\$ 168,000	
300.30.036-4621.05	SALES AT AUCTION	\$ 46,640	\$ -			
300.30.036-4694.00	TRANSFER FROM OTHER FUNDS		\$ -			
300.30.036-4695.00	FUND BALANCE FROM OLD DISTRICTS		\$ -			
300.30.036-4695.00	MISC	\$ 92,902	\$ 10,000	\$ 53,824	\$ 60,000	workers comp rebate
		-----	-----	-----	-----	
	TOTAL OTHER REVENUE	\$ 6,599,399	\$ 5,886,159	\$ 6,357,174	\$ 6,419,662	
		-----	-----	-----	-----	
*****	TOTAL REVENUE	\$ 6,599,399	\$ 5,886,159	\$ 6,357,174	\$ 6,419,662	
		=====	=====	=====	=====	

	DISBURSEMENTS					
300.44.207-5120	SALARIES - FIRE DEPARTMENT (Includes OT)	\$ 2,018,705	\$ 1,746,800	\$ 2,765,097	\$ 2,711,158	39 FIREMEN/EMS + ADMIN + FP & TO
	SALARIES- ADDITIONAL FF AND EMS		\$ 986,110			
	VACATION BUY-OUT			\$ 20,000	\$ 20,000	
300.44.207-5130	PART-TIME EMPLOYEE'S	\$ 103,145	\$ 72,000	\$ 60,000	\$ 60,000	
	PART-TIME EMS SUPERVISOR		\$ 50,000	\$ 50,000	\$ 50,000	EMS SUPERVISOR
300.44.207-5131	CONTRACTUAL LABOR	\$ 369,462	\$ 300,000	\$ 623,777	\$ 300,000	INCLUDES SUPERINTENDANT & PT DEP CHIEF
300.44-207-5150	EMPLOYER PORTION - FICA - 6.2% PART-TIME ONLY	\$ 24,324	\$ 26,164	\$ 49,043	\$ 18,600	
300.44-207-5151	EMPLOYER PORTION - MEDICARE - 1.45%	\$ 48,535	\$ 45,303	\$ 49,587	\$ 43,662	
300.44-207-5152	EMPLOYERS PORTION RETIREMENT- 33.25%	\$ 537,596	\$ 884,229	\$ 677,554	\$ 901,460	
300.44-207-5153	EMPLOYERS PORTION - INSURANCE	\$ 393,965	\$ 572,164	\$ 507,709	\$ 652,002	10% INCREASE
300.44-207-5210	ADVERTISING,DUES & SUBSCRIPTION	\$ 4,721	\$ 5,000	\$ 4,000	\$ 13,000	
300.44-207-5212	COMPUTER MAINTENANCE	\$ 1,690	\$ 9,000	\$ 1,000	\$ 9,000	
300.44-207-5231	ELECTRICITY	\$ 60,924	\$ 70,000	\$ 66,490	\$ 70,000	
300.44.207-5232	WATER AND GAS	\$ 10,333	\$ 20,000	\$ 13,000	\$ 20,000	
300.44-207-5240	TELEPHONE SERVICE	\$ 55,879	\$ 60,000	\$ 59,955	\$ 60,000	
300.44-207-5241	POSTAGE	\$ 35	\$ 250	\$ -	\$ 250	
300.44-207-5252	EQUIPMENT LEASE- COPIER	\$ 10,946	\$ 11,000	\$ 7,100	\$ 11,000	
300.44-207-5273	PEST CONTROL	\$ 5,554	\$ 6,000	\$ 4,937	\$ 6,000	
300.44-207-5279	MISC. CONTRACTUAL SERVICES	\$ 25,738	\$ -	\$ 13,095	\$ 14,000	
300.44-207-5281	GENERAL LIABILITY, VEHICLE, BUILDING	\$ 254,087	\$ 255,000	\$ 288,549	\$ 290,000	
300.44-207-5284	WORKMENS COMP	\$ 170,519	\$ 160,000	\$ 243,991	\$ 250,000	
300.44-207-5290	PROFESSIONAL FEES	\$ 30,451	\$ 30,000	\$ 118,729	\$ 147,000	
300.44-207-5295	LABORATORY TESTING	\$ 11,529	\$ 12,400	\$ 25,000	\$ 25,000	
300.44-207-5322	BUILDING REPAIRS & MAINTENANCE	\$ 21,498	\$ 24,000	\$ 40,000	\$ 25,000	
300.44-207-5324	VEHICLE AND EQUIPMENT REPAIRS	\$ 183,197	\$ 150,000	\$ 350,000	\$ 300,000	
300.44-207-5350	OPERATIONAL SUPPLIES (FIRE FIGHTING SUPPLIES)	\$ 34,370	\$ 43,000	\$ 75,000	\$ 80,000	
300.44-207-5351	OFFICE SUPPLIES	\$ 5,502	\$ 7,500	\$ 3,000	\$ 5,000	
300.44-207-5352	CLEANING SUPPLIES	\$ 4,702	\$ 3,000	\$ 4,500	\$ 4,500	
300.44-207-5353	CONSUMABLE SUPPLIES (CLEANING ETC.)	\$ 9,028	\$ 5,000	\$ 9,000	\$ 9,000	
300.44-207-5354	VEHICLE EXPENSES (GAS,OIL, ETC)	\$ 70,529	\$ 85,000	\$ 102,093	\$ 105,000	
300.44-207-5357	MEDICAL SUPPLIES	\$ 20,803	\$ 45,000	\$ -	\$ -	
300.44.207-5358	FOOD FOR MEETINGS AND TRAINING	\$ 13,466	\$ 14,000	\$ 14,000	\$ 14,000	
300.44-207-5359	UNIFORMS	\$ 24,178	\$ 30,000	\$ 30,000	\$ 30,000	
300.44-207-5410	TRAVEL/TRAINING	\$ 78,808	\$ 90,000	\$ 55,000	\$ 55,000	
300.44-207-5440	OFFICIAL FEES-AUDIT	\$ 35,250	\$ 35,250	\$ 32,250	\$ 35,250	
*****	TOTAL OPERATING DISBURSEMENTS	\$ 4,639,468	\$ 5,853,169	\$ 6,363,456	\$ 6,334,881	7.60%

	CAPITAL OUTLAY DISBURSEMENTS						
300.44-207-5621	IMPROVEMENTS TO BUILDINGS	\$ 66,878	\$ -	\$ -	\$ -		
	HQ/STATION RENOVATIONS (ADDIS)		\$ 100,000	\$ 13,000	\$ 100,000		
	STATION 31 ROOF		\$ 80,000	\$ 80,000			
	STATION 9 START-UP - FIRE/SHERIFF BUILDING				\$ 100,000		
	STATION 32 DRIVEWAY		\$ -				
300.44-207-5640	VEHICLE PURCHASE	\$ 215,225	\$ 214,589	\$ 214,589	\$ 214,589		
300.44-207-5640-01	INSURANCE REPAIRED VEHICLES	\$ 9,022	\$ -	\$ (165)			
300.44-207-5650	EQUIPMENT PURCHASES / FURNITURE/GRANTS	\$ 106,720	\$ 383,379	\$ 414,845	\$ 340,000		
	REPLACE 3 RESCUE AIR BAGS						
	REPLACE STATION 23 DIESEL GENERATOR						
300.44-207-5651	SOFTWARE PURCHASES	\$ 1,769	\$ 8,500	\$ 35,490	\$ 37,000	WEBISTE HEADER & EMS/FIRE SOFTWARE	
300.44-207-5761	DEBT RETIREMENT						
300.44-207-5761.01	TRANSFER TO GF/IT BUDGET	\$ -	\$ 53,958	\$ 46,944	\$ 51,970		
*****	TOTAL CAPITAL OUTLAY DISBURSEMENTS	\$ 399,613	\$ 840,426	\$ 804,703	\$ 843,559		0.37%
		-----	-----	-----	-----		
*****	TOTAL DISBURSEMENTS	\$ 5,039,080	\$ 6,693,595	\$ 7,168,159	\$ 7,178,440		6.75%
		=====	=====	=====	=====		
	SCHEDULED PAYMENTS FOR TRUCK AND NEW FIRE ENGINE						
	COMPUTERS 10K, COMMUNICATIONS 50K, AMBULANCE POWERLOAD STRETCHERS 280K						
		\$ 3,169,345	\$ 4,729,663	\$ 4,729,663	\$ 3,918,679		
	PLUS: REVENUE	\$ 6,599,399	\$ 5,886,159	\$ 6,357,174	\$ 6,419,662		
	LESS: DISBURSEMENTS	\$ 5,039,080	\$ 6,693,595	\$ 7,168,159	\$ 7,178,440		
	ESTIMATED ENDING BALANCE	\$ 4,729,663	\$ 3,922,227	\$ 3,918,679	\$ 3,159,901		

LIBRARY
TAB 24

WEST BATON ROUGE PARISH COUNCIL
BUDGET ESTIMATES AND REQUESTS
YEAR: 2026 **FUND: LIBRARY**

DESCRIPTION	PRIOR YEAR ACTUAL 2024	CURRENT YEAR BUDGET 2025	CURRENT YEAR ESTIMATE 2025	REQUESTED 2026
REVENUES				
AD VALOREM	\$ 3,043,780	\$ 2,772,000	\$ 3,000,000	\$ 3,116,000
STATE GRANTS	\$ 500,000	0	-	0
STATE SHARED REVENUE	\$ 58,022	\$ 60,000	\$ 53,825	\$ 60,000
PHOTOCOPY	\$ 9,602	\$ 6,000	\$ 9,000	\$ 6,000
FINES & LOST BOOK MONEY	\$ 1,094	\$ 700	\$ 700	\$ 700
INTEREST EARNINGS	\$ 270,975	\$ 80,000	\$ 115,000	\$ 80,000
GIFTS	\$ 3	\$ 100	\$ 5,100	\$ 100
MISCELLANEOUS REVENUE	\$ 1,741		-	-
LANDRY INTEREST	\$ 10,628	\$ 8,000	\$ 9,000	\$ 8,000
TOTAL REVENUES	\$ 3,895,845	\$ 2,926,800	\$ 3,192,625	\$ 3,270,800
	=====	=====	=====	=====
DISBURSEMENTS				
SALARIES	\$ 1,115,275	\$ 1,295,936	\$ 1,242,774	\$ 1,391,236
EMPLOYEE BENEFITS	\$ 389,150	\$ 436,200	\$ 404,100	\$ 496,900
OPERATING SERVICES	\$ 525,145	\$ 535,500	\$ 483,150	\$ 563,500
MATERIALS & SUPPLIES	\$ 60,113	\$ 90,500	\$ 71,500	\$ 121,000
BOOKS, ETC.	\$ 339,045	\$ 203,000	\$ 160,000	\$ 175,000
GRANTS	\$ 689			
TRAVEL & TRAINING	\$ 19,137	\$ 17,000	\$ 9,500	\$ 20,000
INTERGOVERNMENTAL EXPENDITURES	\$ 98,761	\$ 120,000	\$ 99,000	\$ 120,000
CAPITAL PROJECTS	\$ 796,525	\$ 185,000	\$ 60,000	\$ 235,000
TOTAL DISBURSEMENTS	\$ 3,343,840	\$ 2,883,136	\$ 2,530,024	\$ 3,122,636
	=====	=====	=====	=====
BEGINNING FUND BALANCE*	\$ 4,418,203	\$ 4,970,208	\$ 4,970,208	\$ 5,632,809
PLUS: REVENUES	\$ 3,895,845	\$ 2,926,800	\$ 3,192,625	\$ 3,270,800
LESS: DISBURSEMENTS	\$ (3,343,840)	\$ (2,883,136)	\$ (2,530,024)	\$ (3,122,636)
ENDING FUND BALANCE*	\$ 4,970,208	\$ 5,013,872	\$ 5,632,809	\$ 5,780,973

Approved by the Library Board of Control on September 16, 2025

* Includes Landry account, of which \$1,097,860 is restricted principal.

SALES TAX BUDGETS

TAB 25

		FUND: SALES TAX			
DESCRIPTION	ACTUAL 2024	CURRENT YEAR BUDGET 2025	CURRENT YEAR ESTMATE 2025	REQUESTED 2026	
REVENUE COLLECTIONS					
PARISH SALES TAX	13,607,821	11,000,000	11,001,300	11,000,000	
SALES TAX DISTRICT # 1	13,607,821	11,000,000	11,001,300	11,000,000	
CORRECTIONAL FACILITIES SALES TAX	6,803,911	5,500,000	5,500,650	5,500,000	
FIRE PROTECTION SALES TAX	6,227,739	4,400,000	4,695,900	4,695,900	
SCHOOL BOARD DISTRICT	13,607,821	11,000,000	11,001,300	11,000,000	
EDUCATION FACILITIES DISTRICT	13,396,916	10,860,000	10,862,500	10,860,000	
18TH JUDICIAL ENFORCEMENT DISTRICT	1,328,072	2,750,000	2,750,550	2,750,000	
RIVERVIEW EDD	67,854	60,000	67,700	65,000	
SUB TOTAL - SALES TAX	68,647,956	56,570,000	56,881,200	56,870,900	0.53%
OCCUPATIONAL LICENSE TAX	1,292,965	900,000	1,170,400	950,000	
OFF TRACK BETTING	0	0	0	0	
HOTEL MOTEL TAX	785,757	755,000	689,600	685,000	
INTEREST ON BANK ACCOUNT	148,364	100,000	112,150	103,000	
LESS COLLECTION COST FOR RIVERVIEW EDD	(2,221)	(1,800)	(2,031)	(1,950)	
LESS: COLLECTION FEES FOR OLT,OTB,H-M	(31,251)	(24,825)	(27,900)	(24,525)	
REPLACE OLT SYSTEM					
RESERVE FOR REFUND CONTINGENCY					
RESERVE FOR BOND INDEBTEDNESS			\$ -		
	_____	_____	_____	_____	
NET REVENUE COLLECTIONS	\$ 70,841,571	\$ 58,298,375	\$ 58,823,419	\$ 58,582,425	0.49%
	=====	=====	=====	=====	

DISBURSEMENTS					
OPERATING EXPENSES					
SALARIES & SEVERANCE PAY	484,640	579,960	528,185	609,050	7 EMPL
HOSPITALIZATION INSURANCE	101,870	138,450	115,933	154,000	
LIFE INSURANCE	1,006	1,310	1,105	1,360	
RETIREMENT	55,220	63,800	58,100	67,000	
MEDICARE/SOC.SEC. TAXES	6,812	8,410	7,448	8,835	
WORKERS COMPENSATION	0	0	0	0	
POSTAGE	14146.44	8,500	7,600	8,500	
TELEPHONE	1,191	1,500	1,220	1,500	
OFFICE SUPPLIES AND FORMS	2,889	3,500	2,990	3,500	
COMPUTER OPERATIONS	12,422	16,000	14,300	16,000	
TRAVEL	3,248	12,000	4,860	10,000	
CONFERENCES & MEMBERSHIPS	2,535	6,000	4,050	6,000	
LEGAL/ COURT COSTS	2,095	45,000	13,780	45,000	
CONTRACT SERVICES	56,984	55,000	47,440	55,000	
MISCELLANEOUS OTHER	1,655	3,000	2,380	3,500	
INTERGOV'T. - OFFICE SPACE	13,000	13,000	13,000	13,000	
OFFICE EQUIPMENT	4,852	10,000	7,300	10,000	
COMPUTER SYSTEM (REPLACE STS)	0	52,000	0	0	
TECNOLOGY - ONLINE FILING	5,020	5,400	5,271	5,850	
IT COST	0	31,000	26,970	21,900	
TOTAL OPERATING EXPENSES *	\$ 769,586	\$ 1,053,830	\$ 861,932	\$ 1,039,995	-1.31%
	=====	=====	=====	=====	

TAX DISBURSEMENTS					
PARISH SALES TAX	6,401,610	5,151,250	5,170,376	5,152,777	47.61%
DISTRICT SALES TAX	6,353,951	5,111,655	5,112,717	5,095,315	47.09%
CORRECTIONS TAX	6,722,120	5,409,159	5,429,242	5,410,762	
OCCUP. LICENSES	1,249,070	886,500	1,152,844	935,750	
OFF TRACK BETTING	0		0	0	
RIVERVIEW EDD	65,634	58,200	65,669	63,050	
CITY OF PORT ALLEN	4,907,837	3,950,958	3,990,819	3,977,235	
TOWN OF BRUSLY	2,535,324	2,039,686	2,036,183	2,029,252	
TOWN OF ADDIS	6,689,759	5,383,087	5,406,874	5,388,470	
FIRE PROTECTION DISTRICT 1	6,139,588	4,309,159	4,624,492	4,606,662	
SCHOOL BOARD	26,678,850	21,496,636	21,578,169	21,503,050	
18TH JUDICIAL ENFORCEMENT DISTRICT	1,097,578	2,704,580	2,714,846	2,705,381	
WBRP TOURIST COMMISSION	773,971	743,675	679,256	674,725	
TOTAL TAX DISBURSEMENTS *	\$ 69,615,292	\$ 57,244,545	\$ 57,961,487	\$ 57,542,430	0.52%
	=====	=====	=====	=====	
GRAND TOTAL DISBURSEMENTS	\$ 70,384,877	\$ 58,298,375	\$ 58,823,419	\$ 58,582,425	
	=====	=====	=====	=====	
BEGINNING FUND BALANCE	\$ 4,519,112	\$ 4,975,805	\$ 4,975,805	\$ 4,975,805	
PLUS: REVENUES	\$ 70,841,571	\$ 58,298,375	\$ 58,823,419	\$ 58,582,425	
LESS: DISBURSEMENTS	\$ 70,384,877	\$ 58,298,375	\$ 58,823,419	\$ 58,582,425	
ENDING FUND BALANCE *	\$ 4,975,805	\$ 4,975,805	\$ 4,975,805	\$ 4,975,806	
	=====	=====	=====	=====	

TOURIST CENTER OPERATING FUND

TAB 26

		WEST BATON ROUGE PARISH COUNCIL			
		BUDGET ESTIMATES AND REQUESTS			
		YEAR: 2026		FUND: WBRCVB	
ACCOUNT DESCRIPTION		CURRENT YEAR	CURRENT YEAR	REQUESTED	
NUMBER:		BUDGET 2025	ESTIMATED 2025	2026	
	ACTUAL 2024				
	REVENUE				
	BUILDING SETTLEMENT (A)				
	ENTERPRISE FUND (A)				
	HOTEL/MOTEL TAX (B)	\$ 773,971	\$ 743,675	\$ 650,000	\$ 700,000
	INTEREST INCOME(A)	\$ 111,339	\$ 50,000	\$ 79,800	\$ 50,000
	INTEREST INCOME (B)	\$ 39,911	\$ 10,000	\$ 122,700	\$ 75,000
	MISCELLANEOUS INCOME (A)	\$ -	\$ -	\$ -	\$ -
	MISCELLANEOUS INCOME (B)	\$ 5,789	\$ 4,000	\$ 2,400	\$ 2,500
	CONFERENCE CENTER INCOME	\$ 334,919	\$ 200,000	\$ 200,000	\$ 200,000
	SPECIAL EVENTS	\$ 31,269	\$ 50,000	\$ 30,000	\$ 30,000
	TRANSFER FROM RESERVE (STATE ENTERPRISE FUNDS)	\$ 544,293	\$ 515,436	\$ 515,436	\$ 515,436
	LEASE/BUILDING RENTAL	\$ -	\$ -	\$ -	\$ -
	GRANTS	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
	SOUTHEAST LA GUMBO GROUP	\$ -	\$ -	\$ -	\$ -
	RURAL TOURISM CONFERENCE	\$ 4,480	\$ 3,000	\$ -	\$ -
	TOURISM REVIVAL FUND- 3 YEAR FED GRANT	\$ 110,585	\$ -	\$ 645	\$ -
*****	TOTAL REVENUE *	\$ 1,966,554	\$ 1,586,111	\$ 1,610,981	\$ 1,582,936
		=====	=====	=====	=====

	TOURISM REVIVAL FUND- 3 YEAR FED GRANT	\$ 150,297	\$ -		
	ENTERPRISE FUND (A)				
	CONTINGENCIES	\$ -	\$ 50,000	\$ -	\$ 50,000
	DUES & SUBSCRIPTIONS	\$ 22,612	\$ 17,000	\$ 12,000	\$ 23,000
	STRATEGIC PLANNING	\$ -	\$ -	\$ -	\$ -
	MAINTENANCE & REPAIRS	\$ 8,599	\$ 15,000	\$ -	\$ 15,000
	SUPPLIES/POSTAGE/BANK CHARGES	\$ 5,198	\$ 1,000	\$ 530	\$ 6,000
	CAPITAL OUTLAY- GROUNDS AND BUILDING RENOVATIONS	\$ 124,884	\$ 200,000	\$ 328,455	\$ 200,000
	COVID-19 SUPPLIES	\$ -	\$ -	\$ -	\$ -
	RURAL TOURISM CONFERENCE/LA BYWAYS CONFERENCE	\$ 8,535	\$ 8,500	\$ -	\$ -
	ADVERTISING MARKETING	\$ 226,911	\$ 200,000	\$ 200,000	\$ 200,000
	SOUTHEAST LA GUMBO GROUP	\$ -	\$ -	\$ -	\$ -
	SPECIAL EVENTS	\$ 198,616	\$ 200,000	\$ 200,000	\$ 200,000
	GRANT EXPENSES	\$ 20,000	\$ 20,000	\$ 10,000	\$ 10,000
	WBRCVB BOND	\$ 28,785	\$ -	\$ -	
	TOTAL FUND (A)	\$ 794,437	\$ 711,500	\$ 750,985	\$ 704,000
	GENERAL FUND (B)				
	WAGES AND SALARIES	\$ 387,372	\$ 475,000	\$ 362,274	\$ 494,000
	EMPLOYER PAID TAXES	\$ 28,846	\$ 35,000	\$ 30,771	\$ 36,400
	RELATED BENEFITS	\$ 81,361	\$ 90,000	\$ 76,457	\$ 90,000
	RELATED BENEFITS (OUTSIDE PAYROLL SERVICE FEES)	\$ 5,618	\$ 6,000	\$ 10,644	\$ 10,000
	CAPITOL OUTLAYS	\$ 25,798	\$ -	\$ -	\$ -
	UTILITIES & TELEPHONE	\$ 37,295	\$ 40,000	\$ 44,174	\$ 45,000
	BUILDING/GROUNDS/OFFICE EQUIPMENT MAINTENANCE	\$ 102,895	\$ 75,000	\$ 75,000	\$ 100,000
	SUPPLIES & POSTAGE	\$ 19,500	\$ 20,000	\$ 20,000	\$ 20,000
	INSURANCE	\$ 41,027	\$ 40,000	\$ 48,169	\$ 50,000

	CONTINGENCIES	\$ 11,586	\$ 5,000	\$ 17,365	\$ 20,000
	AUDIT & ACCOUNTING& BANK CHARGES	\$ 91,617	\$ 80,000	\$ 75,780	\$ 98,000
	CONFERENCE CENTER EXPENSES	\$ 210,727	\$ 200,000	\$ 200,000	\$ 250,000
	SPECIAL EVENTS	\$ 8,049	\$ 2,000	\$ 2,000	\$ 8,000
	TOURIST PROMOTION & ADVERTISING	\$ 21,092	\$ 50,000	\$ 20,000	\$ 50,000
	LEASED ITEMS	\$ 2,685	\$ 15,000	\$ 17,500	\$ 18,000
	ATM MACHINE	\$ 90	\$ 120	\$ 120	\$ 120
	COMPUTER & OFFICE EQUIPMENT	\$ 444	\$ 5,000	\$ -	\$ 5,000
		-----	-----	-----	-----
	TOTAL GENERAL FUND (B)	\$ 1,076,002	\$ 1,138,120	\$ 1,000,254	\$ 1,294,520
		=====	=====	=====	=====
		-----	-----	-----	-----
		\$ -	\$ -	\$ -	\$ -
	*****	=====	=====	=====	=====
	GRAND TOTAL DISBURSEMENTS	\$ 1,870,440	\$ 1,849,620	\$ 1,751,239	\$ 1,998,520
	BEGINNING FUND BALANCE (CASH + INVESTMENTS)	\$ 3,073,380	\$ 3,169,495	\$ 3,169,495	\$ 3,029,237
	PLUS: REVENUES	\$ 1,966,554	\$ 1,586,111	\$ 1,610,981	\$ 1,582,936
	LESS: DISBURSEMENTS	\$ 1,870,440	\$ 1,849,620	\$ 1,751,239	\$ 1,998,520
	LESS: RESERVE FOR DEBT RETIREMENT				
	ENDING FUND BALANCE (CASH+ INVESTMENTS)	\$ 3,169,495	\$ 2,905,986	\$ 3,029,237	\$ 2,613,653

ENTERPRISE FUNDS

- Enterprise funds are used to account for services provided to the general public on a user charge basis. These funds are intended to be largely self-supporting. The Public Utilities Department is classified as an Enterprise Fund.

PUBLIC UTILITIES

TAB 27

WEST BATON ROUGE PARISH COUNCIL
BUDGET ESTIMATES AND REQUESTS
YEAR: 2026 **FUND: PUBLIC UTILITIES**
ADMINISTRATIVE - SEWER - GAS & WATER

DESCRIPTION	ACCOUNT NUMBER	CURRENT YEAR BUDGET 2025	CURRENT YEAR ESTIMATE 2025	REQUESTED 2026
REVENUE				
OPERATING REVENUE				
Administration				
GRANT INCOME	301.30.322-4312.03	\$ 195,000	\$ 71,500	\$ 195,000
GARBAGE INCOME	301.30.322-4430.06	\$ 40,000	\$ 30,000	\$ 40,000
SERVICE CHARGES	301.30.322-4430.12	\$ 35,000	\$ 21,225	\$ 25,000
CAPITAL AREA GROUND WATER CHARGES	301.30.322-4430.17	\$ 125,000	\$ 141,094	\$ 125,000
COUNCIL P/R ASSISS. FOR GB	301.30.322-4430.20	\$ 9,500	\$ 9,500	\$ 9,500
COUNCIL TXFR ARPA INT FOR WELL	301.30.322-4430.22	\$ -	\$ 430,283	\$ -
PENALTIES	301.30.322-4612.00	\$ 110,000	\$ 68,267	\$ 100,000
MISCELLANEOUS INCOME	301.30.322-4695.00	\$ 10,000	\$ 7,017	\$ 10,000
		-----	-----	-----
Total Administration Revenue		\$ 524,500	\$ 778,886	\$ 504,500
		-----	-----	-----
Gas				
GAS SALES	301.30.323-4430.03	\$ 2,600,000	\$ 2,698,918	\$ 2,700,000
GAS SALES INDUSTRIAL	301.30.323-4430.07	\$ 600,000	\$ 548,880	\$ 700,000
GAS INDUSTRIAL CREDIT	301.30.323-4430.08			
EXTENSION & CONNECTION CHARGES- GAS	301.30.323-4430.10	\$ 75,000	\$ 73,045	\$ 75,000
		-----	-----	-----
Total Gas Revenue		\$ 3,275,000	\$ 3,320,844	\$ 3,475,000
		-----	-----	-----
Water				
HONOR PERMITS WATER	301.30.324-4250.00	\$ 400	\$ 254	\$ 400
WATER SALES	301.30.324-4430.04	\$ 2,400,000	\$ 2,083,420	\$ 2,200,000
WATER SALES INDUSTRIAL	301.30.324-4430.09	\$ 700,000	\$ 952,639	\$ 950,000
EXTENSION & CONNECTION CHARGES- WATER	301.30.324-4430.11	\$ 100,000	\$ 58,560	\$ 80,000
		-----	-----	-----
Total Water Revenue		\$ 3,200,400	\$ 3,094,873	\$ 3,230,400
		-----	-----	-----

Sewer				
SEWER CONNECTION	301.30.325-4430.13	\$ 2,000	\$ 802	\$ 2,000
SEWER INSPECTION	301.30.325-4430.14	\$ 500	\$ -	\$ 500
SEWER INCOME	301.30.325-4430.15	\$ 1,000,000	\$ 788,121	\$ 800,000
SEWER IMPACT FEE	301.30.325-4430.16	\$ -	\$ -	\$ -
		-----	-----	-----
Total Sewer Revenue		\$ 1,002,500	\$ 788,923	\$ 802,500
		-----	-----	-----
		-----	-----	-----
TOTAL OPERATING REVENUE		\$ 8,002,400	\$ 7,983,526	\$ 8,012,400
		-----	-----	-----
OTHER REVENUE				
SALE AT AUCTION	301.30.322-4417.01			
SALE OF SCRAP	301.30.322-4417.00	\$ -	\$ 10,522	\$ -
INTEREST ON INVESTMENTS	301.30.322-4611.00	\$ 200,000	\$ 378,516	\$ 200,000
BAD DEBT RECOVERY	301.30.322-4695.01	\$ 1,000	\$ 74	\$ 1,000
CAPITAL CONTRBTNS & COUNCIL TRANS.	301.30.322-4695.03	\$ -		\$ -
				\$ -
TOTAL OTHER REVENUE		\$ 201,000	\$ 389,112	\$ 201,000
TOTAL REVENUE		\$ 8,203,400	\$ 8,372,638	\$ 8,213,400
		=====	=====	=====

DISBURSEMENTS								
OPERATING EXPENSE								
Administration								
SALARIES ***	301.45.322-5120.00	\$	2,067,319	\$	1,787,076	\$	2,255,570	
SALARIES- PART TIME	301.45.322-5131.00	\$	-	\$	-	\$	-	
PAYROLL TAXES - FICA	301.45.322-5150.00	\$	-	\$	-	\$	-	
PAYROLL TAXES- MEDICARE	301.45.322-5151.00	\$	29,976	\$	24,623	\$	32,706	
RETIREMENT EXPENSES	301.45.322-5152.00	\$	227,405	\$	195,969	\$	248,113	
HOSPITALIZATION & LIFE INSURANCE	301.45.322-5153.00	\$	574,127	\$	528,735	\$	663,696	10% INCREASE
HEALTH SAVINGS ACCOUNT	301.45.322-5153.00							
DIRECTOR & EMPLOYEE BONDS	301.45.322-5210.00	\$	2,000	\$	-	\$	2,000	
LEGAL NOTICES	301.45.322-5210.00	\$	4,000	\$	1,518	\$	4,000	
TELEPHONE EXPENSES	301.45.322-5240.00	\$	15,000	\$	9,814	\$	15,000	
POSTAGE	301.45.322-5241.00	\$	40,000	\$	48,792	\$	50,000	
EQUIPMENT RENTALS	301.45.322-5252.00	\$	2,000	\$	4,813	\$	3,000	
EQUIPMENT SERVICE CONTRACTS	301.45.322-5270.00	\$	80,000	\$	66,860	\$	70,000	
GRASS CUTTING	301.45.322-5270.00							
GENERAL LIABILITY/PROPERTY INSURANCE	301.45.322-5281.00	\$	125,000	\$	122,525	\$	125,000	
VEHICLE INSURANCE	301.45.322-5283.00	\$	25,000	\$	31,009	\$	35,000	
WORKMAN COMPENSATION	301.45.322-5284.00	\$	100,000	\$	121,709	\$	125,000	
UNEMPLOYMENT TAXES	301.45.322-5285.00	\$	1,000	\$	250	\$	1,000	
PROFESSIONAL FEES	301.45.322-5290.00	\$	250,000	\$	250,538	\$	210,000	
CAPITAL AREA GROUND WATER	301.45.322-5290.02	\$	125,000	\$	95,474	\$	125,000	
THIRD PARTY BILLING	301.45.322-5294.00	\$	30,000	\$	15,980	\$	16,000	
BILLING EXPENSE	301.45.322-5294.01	\$	10,000	\$	-	\$	1,000	
MAINTENECE OF PROPERTY	301.45.322-5320.00	\$	10,000	\$	-	\$	10,000	
VEHICLE EXPENSE/REPAIRS	301.45.322-5323.00	\$	100,000	\$	84,009	\$	90,000	
METER AND SYSTEM REPAIR	301.45.322-5324.00	\$	100,000	\$	20,967	\$	30,000	
TOOLS AND SUPPLIES	301.45.322-5340.00	\$	100,000	\$	60,941	\$	70,000	
OFFICE SUPPLIES	301.45.322-5351.00	\$	20,000	\$	9,771	\$	15,000	
CHEMICALS	301.45.322-5353.01	\$	-					
CLOTHING AND UNIFORMS	301.45.322-5359.00	\$	17,000	\$	9,749	\$	8,500	
AUDIT	301.45.322-5440.00	\$	60,000	\$	51,000	\$	52,000	
JUDGEMENT AND DAMAGES	301.45.322-5441.00	\$	20,000	\$	11,015	\$	20,000	
PERMIT FEES	301.45.322-5442.00	\$	400	\$	-	\$	400	
MISCELLANEOUS EXPENSE	301.45.322-5800.00	\$	10,000	\$	4,853	\$	5,000	
BAD DEBTS	301.45.322-7000.00	\$	35,000	\$	-			
NSF WRITE OFFS	301.45.322-7001.00	\$	-	\$	(100)	\$	-	
Total Administration Expenses		\$	4,180,227	\$	3,557,888	\$	4,282,984	

Gas							
GAS PURCHASES	301.45.323-5001.00	\$ 1,800,000	\$ 2,142,999	\$ 2,150,000			
LEAK SURVEY	301.45.323-5002.00	\$ 14,000	\$ 14,000	\$ 14,000			
CATHODIC PROTECTION	301.45.323-5003.00	\$ 10,000	\$ 3,498	\$ 10,000			
GAS SYSTEMS	301.45.323-5370.00	\$ 175,000	\$ 149,699	\$ 155,000			
OPERATOR QUALIFICATION	301.45.323-5415.00	\$ 25,000	\$ 27,450	\$ 30,000			
		-----	-----	-----			
Total Gas Expenses		\$ 2,024,000	\$ 2,337,646	\$ 2,359,000			
		-----	-----	-----			
Water							
ELECTRICITY EXPENSE- Water	301.45.324-5231.00	\$ 300,000	\$ 373,580	\$ 375,000			
WATER TOWER MAINTENANCE	301.45.324-5270.00	\$ 50,000	\$ -	\$ 10,000			
CHEMICALS	301.45.324-5353.01	\$ 100,000	\$ 54,103	\$ 100,000			
WATER SYSTEMS	301.45.324-5370.00	\$ 225,000	\$ 140,035	\$ 180,000			
		-----	-----	-----			
Total Water Expenses		\$ 675,000	\$ 567,718	\$ 665,000			
		-----	-----	-----			
Sewer							
SALARIES ***- SEWER	301.45.325-5120.00	\$ 305,242	\$ 273,450	\$ 322,340			
PAYROLL TAXES - FICA	301.45.325-5150.00	\$ 2,755	\$ 2,289	\$ 2,867			
PAYROLL TAXES- MEDICARE	301.45.325-5151.00	\$ 4,426	\$ 3,816	\$ 4,674			
RETIREMENT EXPENSES- SEWER	301.45.325-5152.00	\$ 28,689	\$ 25,547	\$ 30,371			
HOSPITALIZATION & LIFE INSURANCE- SEWER	301.45.325.5153.00	\$ 64,009	\$ 57,845	\$ 69,823	10% INCREASE		
ELECTRICITY EXPENSES- SEWER	301.45.325-5231.00	\$ 130,000	\$ 157,059	\$ 160,000			
DUMPSTER RENTALS	301.45.325-5253.00	\$ 2,500	\$ 3,698	\$ 4,000			
EQUIPMENT SERVICE CONTRACTS & GRASS CUTTINGS- SEWE	301.45.325-5270.00	\$ -	\$ -	\$ -			
SEWER TESTING	301.45.325-5295.00	\$ 25,000	\$ 24,233	\$ 25,000			
MAINTENANCE OF PROPERTY	301.45.325-5320.00	\$ 15,000	\$ 7,515	\$ 15,000			
VEHICLE EXPENSE- SEWER	301.45.325-5323.00						
MAINTENANCE OF EQUIPMENT	301.45.325-5324.00	\$ 20,000	\$ 38,052	\$ 20,000	Sludge Removal, Blower for Sewer Station		
TOOLS AND SUPPLIES- SEWER	301.45.325-5340.00	\$ 25,000	\$ 14,657	\$ 25,000			
CHEMICALS- SEWER	301.45.325-5353.01	\$ 67,500	\$ 50,575	\$ 60,000			
SEWER EXPENSE	301.45.325-5370.00	\$ 75,000	\$ 65,152	\$ 75,000			
JUDGEMENT & DAMAGES- SEWER	301.45.325-5441.00	\$ 10,000	\$ -	\$ -	Moved to General 322		
PERMIT FEES- SEWER	301.45.325-5442.00	\$ 25,000	\$ 22,755	\$ 25,000			
		-----	-----	-----			
Total Sewer Expenses		\$ 800,120	\$ 746,644	\$ 839,075			
		-----	-----	-----			
TOTAL OPERATING EXPENSE		\$ 7,679,348	\$ 7,209,896	\$ 8,146,059			

CAPITAL OUTLAY DISBURSEMENTS						
CAPITAL OUTLAY- BUILDING IMPROVEMENTS	301.45.322-5621.00	\$ -	\$ -	\$ 20,000	Cameras	
CAPITOL OUTLAY - VEHICLES	301.45.322-5640.00	\$ 120,000	\$ 120,287	\$ 80,000	2 Trucks	
CAPITAL OUTLAY-OFFICE EQUIPMENT	301.45.322-5650.00	\$ 10,000	\$ 8,255	\$ 20,000	COMPUTERS	
CAPITOL OUTLAY - EQUIPMENT	301.45.322-5650.00	\$ 64,000	\$ -	\$ 85,000	GAS ERTS & SKID STEER MOWER	
CAPITOL OUTLAY - SYSTEMS	301.45.322-5650.02	\$ -	\$ 132,603	\$ 50,000	Add Meters	
CAPITAL OUTLAY - WATER SYSTEMS	301.45.324-5650.02	\$ 1,343,755	\$ 1,521,759	\$ -		
CAPITOL OUTLAY - SEWER SYSTEMS	301.45.325-5650.03	\$ 50,000	\$ -	\$ 50,000	PUMP REPLACEMENTS	
CAPITAL OUTLAY- TRANSFER TO PARISH	301.45.322-5763.43	\$ 84,792	\$ 73,769	\$ 60,175	IT COST SHARE	
TOTAL CAPITAL OUTLAY DISBURSEMENTS		\$ 1,672,547	\$ 1,856,673	\$ 365,175		
TOTAL DISBURSEMENTS		\$ 9,351,894	\$ 9,066,569	\$ 8,511,234		
NET INCOME (LOSS) *		\$ (1,148,494)	\$ (693,931)	\$ (297,834)		
RESTRICTED FUND BALANCE		\$ 1,429,710	\$ 1,429,710	\$ 1,429,710		
UNRESTRICTED BEGINNING FUND BALANCE		\$ 7,638,221	\$ 7,638,221	\$ 6,944,290		
PLUS: REVENUE		\$ 8,203,400	\$ 8,372,638	\$ 8,213,400		
LESS: DISBURSEMENTS		\$ 9,351,894	\$ 9,066,569	\$ 8,511,234		
ESTIMATED ENDING UNRESTRICTED FUND BALANCE		\$ 6,489,727	\$ 6,944,290	\$ 6,646,456		
		=====	=====	=====		

WEST BATON ROUGE PARISH COUNCIL
BUDGET VERSUS ACTUAL
2026 FUND: ERWINVILLE SEWER SINKING,RESERVE,OM FUND (65)

ACCOUNT NUMBER:	DESCRIPTION	PRIOR YEAR 2024	CURRENT YEAR BUDGET 2025	CURRENT YEAR ESTIMATE 2025	REQUESTED 2026
	REVENUE				
	OTHER REVENUES				
	INTEREST EARNINGS	\$ 605			
	TRANSFER FROM SEWER REVENUE FUND	\$ 34,119	\$ 40,943	\$ 40,943	\$ 40,943
		-----	-----	-----	-----
	TOTAL OTHER REVENUE	\$ 34,724	\$ 40,943	\$ 40,943	\$ 40,943
		-----	-----	-----	-----
*****	TOTAL REVENUE	\$ 34,724	\$ 40,943	\$ 40,943	\$ 40,943
		=====	=====	=====	=====
	DISBURSEMENTS				
	DEBT SERVICE				
	CERTIFICATES REDEEMED INTEREST & PRINCIPLE	\$ 40,943	\$ 40,943	\$ 40,943	\$ 40,943
	PAYING AGENT FEES				
	MISC. EXPENSE		\$ -		
		-----	-----	-----	-----
	TOTAL DEBT SERVICE	\$ 40,943	\$ 40,943	\$ 40,943	\$ 40,943
		-----	-----	-----	-----
*****	TOTAL DISBURSEMENTS	\$ 40,943	\$ 40,943	\$ 40,943	\$ 40,943
		=====	=====	=====	=====
	BEGINNING FUND BALANCE	\$ 18,335	\$ 12,116	\$ 12,116	\$ 18,335
	PLUS: REVENUES	\$ 34,724	\$ 40,943	\$ 40,943	\$ 40,943
	LESS: DISBURSEMENTS	\$ 40,943	\$ 40,943	\$ 40,943	\$ 40,943
	ESTIMATED ENDING FUND BALANCE	\$ 12,116	\$ 12,116	\$ 12,116	\$ 18,335
	This Fund was set up in 2009 for the Erwinville USDA loan payment.				

NON-EXPENDABLE TRUST

- Non-Expendable Trust Funds are established when a principle amount of money is placed into a fund to be invested to produce income to be used for a specified purpose. Since the principle must be held intact to produce income, the trust is called non-expendable. The 1992 Parish Road Trust Fund was set up in this manner to pay for road construction. This fund is currently generating about \$150,000 per year in interest income.

PARISH ROAD TRUST
TAB 28

WEST BATON ROUGE PARISH COUNCIL
BUDGET ESTIMATES AND REQUESTS
YEAR: 2026 FUND: PARISH ROAD TRUST FUND (012)

ACCOUNT NUMBER:	DESCRIPTION	ACTUAL 2024	CURRENT YEAR BUDGET 2025	CURRENT YEAR ESTIMATE 2025	REQUESTED 2026
	REVENUES				
	OTHER REVENUE				
012.30.033-4330.00	TRANSFER FROM GENERAL FUND CASHED CD - INVETMENTS TO CASH	\$ 250,000			
012.30.036-4611.00	INTEREST EARNINGS	\$ 96,796	\$ 80,000	\$ 153,048	\$ 150,000
		-----	-----	-----	-----
	TOTAL OTHER REVENUE	\$ 346,796	\$ 80,000	\$ 153,048	\$ 150,000
		-----	-----	-----	-----
*****	TOTAL REVENUE *	\$ 346,796	\$ 80,000	\$ 153,048	\$ 150,000
		=====	=====	=====	=====
	DISBURSEMENTS				
	TRANSFERS				
012.49.691-5761-52	TRANSFER TO SINKING (52)	\$ -	\$ -	\$ -	\$ -
012.49.670-5763-42	TRANSFER TO ROADS CAPITAL OUTLAY				
		-----	-----	-----	-----
	TOTAL TRANSFERS	\$ -	\$ -	\$ -	\$ -
		-----	-----	-----	-----
*****	TOTAL DISBURSEMENTS		\$ -	\$ -	\$ -
			=====	=====	=====
	BEGINNING FUND BALANCE-CASH	\$ 432,912	\$ 779,708	\$ 779,708	\$ 932,756
	BEGINNING FUND BALANCE-INVESTED	\$ 3,793,195	\$ 3,793,195	\$ 3,793,195	\$ 3,793,195
	PLUS: REVENUES	\$ 346,796	\$ 80,000	\$ 153,048	\$ 150,000
	LESS: DISBURSEMENTS	\$ -	\$ -	\$ -	\$ -
	ESTIMATED ENDING BALANCE-INVESTED	\$ 3,793,195	\$ 3,793,195	\$ 3,793,195	\$ 3,793,195
	ESTIMATED ENDING BALANCE-CASH	\$ 779,708	\$ 859,708	\$ 932,756	\$ 1,082,756

EXPENDABLE TRUST FUNDS

- Expendable Trust Funds are established to receive money that has a dedicated purpose. With the Expendable Trust it is not required for the principle to be held intact. All monies sent to the fund and income earned is to be expended. In 1997 the Parish Council created the Video Poker Trust Fund to start receiving $\frac{3}{4}$ of the revenues generated from video poker. All funds will be made available as needed for future capital expenditures with approval from the council. In 2006 the council designated the remaining 25% to a Lighting District Fund to maintain the lighting districts in the parish.

VIDEO POKER TRUST

TAB 29

		WEST BATON ROUGE PARISH COUNCIL			
		BUDGET ESTIMATES AND REQUESTS			
		2026	FUND: VIDEO POKER TRUST (022)		
ACCOUNT NUMBER:	DESCRIPTION	ACTUAL 2024	CURRENT YEAR BUDGET 2025	CURRENT YEAR ESTIMATE 2025	REQUESTED 2026
	REVENUE				
	OTHER REVENUES				
022.30.033-4330.00	STATE VIDEO POKER REVENUE 75%	\$ 1,147,298	\$ 1,162,500	\$ 1,201,112	\$ 1,200,000
022.30.036-4611-00	INTEREST			\$ -	
	TOTAL OTHER REVENUE	\$ 1,147,298	\$ 1,162,500	\$ 1,201,112	\$ 1,200,000
*****	TOTAL REVENUE	\$ 1,147,298	\$ 1,162,500	\$ 1,201,112	\$ 1,200,000
	DISBURSEMENTS				
	TRANSFERS				
022.49.691-5763.22	TRANSFER TO RECREATION CAPITAL OUTLAY (22)				
022.49.691-5763.42	TRANSFER TO ROADS CAPITAL OUTLAY (42)	\$ 1,044,716	\$ 1,696,912	\$ 1,711,136	\$ 1,356,020
022.49.691-5763.43	TRANSFER TO BUILDING CAPITAL OUTLAY (43)				
022.49.691-5763.25	TRANSFER TO LEPC GRANT FUND				
	TOTAL TRANSFERS	\$ 1,044,716	\$ 1,696,912	\$ 1,711,136	\$ 1,356,020
*****	TOTAL DISBURSEMENTS *	\$ 1,044,716	\$ 1,696,912	\$ 1,711,136	\$ 1,356,020
	BEGINNING FUND BALANCE	\$ 563,462	\$ 666,044	\$ 666,044	\$ 156,020
	PLUS: REVENUE	\$ 1,147,298	\$ 1,162,500	\$ 1,201,112	\$ 1,200,000
	LESS: DISBURSEMENTS	\$ 1,044,716	\$ 1,696,912	\$ 1,711,136	\$ 1,356,020
	ESTIMATED ENDING FUND BALANCE	\$ 666,044	\$ 131,632	\$ 156,020	\$ 0

LIGHTING DISTRICT/GENERAL
OUTLAY TRUST
TAB 30

**WEST BATON ROUGE PARISH COUNCIL
BUDGET ESTIMATES AND REQUESTS**

2026 FUND: LIGHTING DISTRICT & GENERAL OUTLAY (035)

ACCOUNT NUMBER:	DESCRIPTION	ACTUAL 2024	CURRENT YEAR BUDGET 2025	CURRENT YEAR ESTIMATE 2025	REQUESTED 2026
	REVENUE				
	OTHER REVENUES				
035.30.033-4330-00	PROCEEDS FROM VIDEO POKER 25%	\$ 370,947	\$ 387,500	\$ 387,456	\$ 387,500
035.30.033-4330-17	REIMBURSEMENTS FROM PORT ALLEN		\$ -		
035.30.036-4611.00	INTEREST	\$ 54,793	\$ 42,000	\$ 46,029	\$ 45,000
	TOTAL OTHER REVENUE	\$ 425,740	\$ 429,500	\$ 433,485	\$ 432,500
*****	TOTAL REVENUE	\$ 425,740	\$ 429,500	\$ 433,485	\$ 432,500
	DISBURSEMENTS				
	EXPENSES				
	LIGHTING HIGHWAYS & STREETS				
035.45.321-5231.00	ELECTRICITY/LIGHTING PROJECTS	\$ 188,951	\$ 275,000	\$ 187,540	\$ 200,000
035.45.321-5610.00	LAND ACQUISITION - FIRE TOWER		\$ 300,000	\$ -	\$ 300,000
035.45.321-5763.31	TRANSFER TO STATE OUTLAY (031) FOR MATCH MONEY		\$ 500,000	\$ 500,000	\$ -
035.45.321-5763.43	TRANSFER TO BUILDING CAPITAL OUTLAY- FUEL PUMPS			\$ 5,225	\$ 540,000
035.45.321-5763.74	TRANSFER TO PUBLIC UTILITIES	\$ -	\$ -	\$ 51,124	\$ -
	TOTAL EXPENSES	\$ 188,951	\$ 1,075,000	\$ 743,890	\$ 1,040,000
*****	TOTAL DISBURSEMENTS *	\$ 188,951	\$ 1,075,000	\$ 743,890	\$ 1,040,000
	BEGINNING FUND BALANCE	\$ 1,231,218	\$ 1,468,007	\$ 1,468,007	\$ 1,157,603
	PLUS: REVENUE	\$ 425,740	\$ 429,500	\$ 433,485	\$ 432,500
	LESS: DISBURSEMENTS	\$ 188,951	\$ 1,075,000	\$ 743,890	\$ 1,040,000
	ESTIMATED ENDING FUND BALANCE	\$ 1,468,007	\$ 822,507	\$ 1,157,603	\$ 550,103

THIS FUND WAS SET UP IN 2007 TO TAKE THE 25% VIDEO POKER THAT WAS DEDICATED THE GENERAL FUND AND REDEDICATED IT TO THE NEWLY CREATED LIGHTING DISTRICT FUND. THIS FUND WAS ORIGINALLY SET UP TO GROW UNTIL IT REACHED A POINT THAT IT COULD THROUGH INTEREST INCOME PAY FOR THE COST OF THE CURRENT LIGHTING DISTRICT FOR THE PARISH AND ALSO INCOMPOSE THE REMAINING LIGHTING DISTRICTS NOT PAID BY THE PARISH. IN 2008 BY VOTE OF THE COUNCIL WE MOVED THE CURRENT LIGHTING DISTRICT EXPENSES FROM THE GENERAL FUND TO BE PAID OUT OF THE LIGHTING DISTRICT FUND. THIS FUND WAS ALSO CHANGED TO BE USED FOR GENERAL OUTLAY PROJECTS AS WELL BEGINNING IN 2020'S BUDGET.

CAPITAL OUTLAY FUNDS

- Capital Project Funds are designed to account for resources used for the acquisition or construction of major capital projects. The following is a list of our Capital Project Funds.
- RECREATION SPECIAL PROJECTS
- ROADS OVERLAY & CONSTRUCTION
- BUILDING & LAND CAPITAL OUTLAY

RECREATION SPECIAL PROJECTS

TAB 31

WEST BATON ROUGE PARISH COUNCIL
BUDGET
YEAR: 2026 **FUND: RECREATION CAPITAL OUTLAY (061)**

ACCOUNT NUMBER:	DESCRIPTION	ACTUAL 2024	BUDGET 2025	ESTIMATED 2025	REQUESTED 2026
	REVENUE				
	OTHER REVENUE				
061.30.033-4312.03	DEPARTMENT OF TRANSPORTATION	\$ 180,159	\$ -		
061.30.033-4312.00	GRANT- LOCAL INDUSTRIES	\$ -	\$ 500,000	\$ 113,389	\$ 340,166
061.30.036-4611.00	INTEREST INCOME				
061.30.036-4694.36	TRANSFER FROM VIDEO POKER FUND				
061.30.036-4694.01	TRANSFER FROM GENERAL FUND (1)	\$ 267,818	\$ -		
061.30.036-4694.06	TRANSFER FROM RECREATION FUND (6)	\$ 905,446	\$ 890,000	\$ 584,452	\$ 1,551,366
		-----	-----	-----	-----
	TOTAL OTHER REVENUE *	\$ 1,353,424	\$ 1,390,000	\$ 697,841	\$ 1,891,532
		=====	=====	=====	=====
	DISBURSEMENTS				
061.47.504-5621.00	BUILDING IMPROVEMENTS				
	OUTDOOR PICKLEBALL FACILITY (PORT ALLEN COMMUNITY CENTER)		\$ 250,000	\$ 56,694	\$ 170,083
061.47.504-5621.43	ERWINVILLE PARK	\$ 89,901			
	Shade Structures at Fields 2/3/4				\$ 70,000
	Walk Track Extention Northside				\$ 55,000
	Concrete additional Area to new Shade Structures				\$ 15,000
	Gravel Parking Lot				\$ 50,000
	New Bleachers at Fields 1/4/5				\$ 75,000
	Batting Cage Upgrades Field 1 and 2		\$ 50,000	\$ 25,576	
	OUTDOOR PICKLEBALL FACILITY		\$ 250,000	\$ 56,694	\$ 170,083
061.47.504-5621.36	RIVALT PARK	\$ 304,467			
	Batting Cage Upgrades Field 2, 3, and 4(new cage)			\$ 25,058	
	Shade Structures Fields 1/2/3/4				\$ 130,000
	Concrete additional Area to new Shade Structures				\$ 10,000
	Bleachers Fields 1 and 2				\$ 85,000
061.47.504-5621.44	ALEXANDER PARK	\$ 78,798			
	Additional Batting Cages and Hitting Stations			\$ 45,081	
	OUTDOOR PICKLEBALL FACILITY		\$ 500,000	\$ 113,389	\$ 340,166
	Shade Structures Fields 1/2/3/4/5				\$ 100,000
	Concrete additional Area to new Shade Structures				\$ 15,000
	New Bleachers at Fields 1/2/3/5				\$ 90,000

061.47.504-5621.48	LUKEVILLE PARK	\$	100,274				
	Concrete additional Area to new Shade Structures					\$	15,000
	Shade Structure Field 1					\$	30,000
061.47.504-5621.51	WILLIAM & LEE PARK	\$	192,140				
	TOTAL POOL OVERHAUL (DEMO & CONSTRUCTION)			\$	210,000	\$	238,420
	Basketball Goal Upgrade					\$	5,000
	Concrete additional Area to new shade structures					\$	20,000
	Shade Structures Fields 1 and 2					\$	65,000
	Walk Track Extension					\$	30,000
061.47.504-5621.52	MYHAND- PARK	\$	137,573				
	Batting Cage and Hitting Station Upgrades					\$	23,478
	Shade Structure					\$	125,000
	New Bleachers Field 2/3/4/5					\$	65,000
	Concrete additional Area to new shade structures					\$	10,000
061.47.504-5621.55	LOBDELL PARK						
	Bleacher Cover Fans at each Field						
	Maintenance Storage Building Expansion					\$	128,000
061.47.504-5621.58	WINTERVILLE PARK	\$	78,571				
061.47.504-5621.55	WEST BATON ROUGE PARISH SOCCER COMPLEX						
	Soccer Goal Replacement	\$	15,090	\$	15,000	\$	15,144
						\$	15,200
061.47.504-5621.66	MULTI - PURPOSE FACILITY	\$	74				
	Tarp/wind Screen Replacement around Exterior			\$	20,000		
	PANEL & CHUTE UPGRADES EXISTING SYSTEM			\$	10,000	\$	8,586
	CONNECTING AWNING BETWEEN STALL BARN & MAIN BARN			\$	25,000		
	LIGHTING UPGRADE WHOLE FACILITY			\$	30,000	\$	59,420
	CAMERAS			\$	30,000	\$	30,000
061.47.504-5621.78	JOILLET TRAIL ALEXANDER TO LEVEE	\$	179,722				
061.47.504-5621.84	SIDEWALK PROJECTS- DESIGN COSTS (LUKEVILLE, CHOCTAW, COURT ST)	\$	177,115				
		-----		-----		-----	-----
	TOTAL DISBURSEMENTS *	\$	1,353,725	\$	1,390,000	\$	697,540
		-----		-----		-----	-----
	BEGINNING FUND BALANCE	\$	1	\$	(300)	\$	(300)
	PLUS: REVENUES	\$	1,353,424	\$	1,390,000	\$	697,841
	LESS: DISBURSEMENTS	\$	1,353,725	\$	1,390,000	\$	697,540
	ESTIMATED ENDING FUND BALANCE	\$	(300)	\$	(300)	\$	0
				\$		\$	(0)

ROADS CAPITAL OUTLAY

TAB 32

		WEST BATON ROUGE PARISH COUNCIL			
		BUDGET ESTIMATES AND REQUESTS			
		2026	FUND: ROADS CAPITAL OUTLAY - 065		
ACCOUNT NUMBER:	DESCRIPTION	ACTUAL 2024	CURRENT YEAR BUDGET 2025	CURRENT YEAR ESTIMATE 2025	REQUESTED 2026
	REVENUE				
	INTER-GOVERNMENTAL REVENUE				
065.30.033-4312.03	STATE- CAPTIAL OUTLAY LA1-415 CONNECTOR				
	CAPITAL REGION GRANT		4,400,000	-	4,400,000
	DOTD-ACADIAN TRAIL		488,000		940,186
	DOTD-SIDEWALKS		2,124,000		2,598,287
	STATE OF LOUISIANA URBAN SYSTEM FUNDING ROW/UTILITY RELOCATION		4,000,000	-	4,000,000
	CRPC- S WESTPORT 80/20 GUARDRAILS				58,681
	CRPC- 415/ROSEDALE INTERSECTION TURN LANE				756,000
065.30.036-4694.01	TRANSFER FROM GENERAL FUND (01)- MATCH MONEY		10,400,000		10,400,000
	TRANSFER FROM GENERAL FUND (01)- ROAD OVERLAYS/CONSTRUCTION	107,061	1,960,838	191,527	1,906,480
	TRANSFER FROM GENERAL FUND (01)- TRAILS		292,000	51,875	530,147
	TRANSFER FROM GENERAL FUND (01)- SIDEWALK		912,783	141,122	979,610
	TRANSFER FROM GENERAL FUND (01)- S WESTPORT GUARDRAILS				21,970
	TRANSFER FROM GENERAL FUND (01)- 415/ROSEDALE TURNING LANE				299,000
	TRANSFER FROM GENERAL FUND (01)- NORTHBOUND EMILY DR TURNING LANE				500,000
065.30.036-4694.13	TRANSFER FROM ROAD TRUST FUND (13)				
065.30.036-4694.36	TRANSFER FROM VIDEO POKER TRUST FUND (22)	1,044,716	\$ 1,696,912	\$ 1,711,136	\$ 1,356,020
		-----	-----	-----	-----
	TOTAL INTER-GOVERNMENTAL REVENUE	\$ 1,151,777	\$ 26,274,533	\$ 2,095,660	\$ 28,746,381
		-----	-----	-----	-----
*****	TOTAL REVENUE	\$ 1,151,777	\$ 26,274,533	\$ 2,095,660	\$ 28,746,381
		=====	=====	=====	=====

	DISBURSEMENTS					
	CAPITAL EXPENSE					
065.45.316-5290.00	LA1-415 CONNECTOR STATE CAPITAL OUTLAY					
	LA1-415 CONNECTOR CAPITAL REGION PLANING 80/20 GRANT		\$ 5,500,000	\$ -	\$ 5,500,000	
	LA-415 CONNECTOR ADDITIONAL FINAL PLANS COST		\$ 800,000	\$ -	\$ 800,000	
	LA1-415 CONNECTOR ROW 80/20 GRANT		\$ 5,000,000	\$ -	\$ 5,000,000	
	STBG PROJECTS		\$ 150,000	\$ -	\$ 150,000	
	CHOCTAW CONNECTING ROAD- ROW ACQUISITION		\$ 250,000	\$ -	\$ 250,000	
	CHOCTAW CONNECTING ROAD		\$ 1,000,000	\$ -	\$ 1,000,000	
065.45.316-5660.00	ROAD OVERLAY	\$ 1,044,716	\$ 1,825,250	\$ 1,711,136	\$ 1,662,500	
065.45.316-5661.00	ROAD REPAIRS/CONSTRUCTION/CONCRETE PANEL CHANGEOUT PARISH WIDE	\$ 107,061	\$ 200,000	\$ 148,746	\$ 200,000	
	415 GAP FUNDING CASH		\$ 7,500,000	\$ -	\$ 7,500,000	
	EMILY DRIVE TURNING LANE NORTHBOUND		\$ 232,500	\$ 42,780	\$ 500,000	
065.45.316-5661.02	ACADIAN TRAIL- MYHAND TO THE LEVEE		\$ 780,000	\$ 51,875	\$ 1,470,333	
065.45.316-5661.04	COURT STREET SIDEWALK PROJECT		\$ 3,036,783	\$ 141,122	\$ 3,577,898	
065.45.316-5661.05	S WESTPORT GUARDRAILS				\$ 80,651	
065.45.316-5661.06	415/ROSEDALE INTERSECTION- TURN LANE				\$ 1,055,000	
065.45.316-5664.00	BRIDGE REPLACEMENTS AND CONSTRUCTION					
		-----	-----	-----	-----	
	TOTAL CAPITAL EXPENSE	\$ 1,151,777	\$ 26,274,533	\$ 2,095,660	\$ 28,746,381	
		-----	-----	-----	-----	
*****	TOTAL DISBURSEMENTS	\$ 1,151,777	\$ 26,274,533	\$ 2,095,660	\$ 28,746,381	
		=====	=====	=====	=====	
	BEGINNING FUND BALANCE	\$ (0)	\$ (0)	\$ (0)	\$ 0	
	PLUS: REVENUE	\$ 1,151,777	\$ 26,274,533	\$ 2,095,660	\$ 28,746,381	
	LESS: DISBURSEMENTS	\$ 1,151,777	\$ 26,274,533	\$ 2,095,660	\$ 28,746,381	
	ESTIMATED ENDING FUND BALANCE	\$ (0)	\$ (0)	\$ 0	\$ 0	

BUILDINGS & LAND OUTLAY

TAB 33

WEST BATON ROUGE PARISH COUNCIL

BUDGET ESTIMATES AND REQUESTS

2026 FUND: BUILDINGS & LAND CAPITAL OUTLAY - 066

ACCOUNT NUMBER:	DESCRIPTION	ACTUAL 2024	CURRENT YEAR BUDGET 2025	CURRENT YEAR ESTIMATE 2025	REQUESTED 2026
	REVENUE				
	INTER-GOVERNMENTAL REVENUE				
066.30.033-4312.00	STATE GRANTS - SOUTH REGIONAL SEWER				\$ 10,000,000
	STATE GRANTS - WATER SECTOR INTRACOSTAL BORE				\$ 1,804,593
066.30.036-4611.00	INTEREST				
066.30.036-4691.00	BOND PROCEEDS		\$ 8,000,000	\$ -	\$ 8,000,000
066.30.036-4691.01	BOND PROCEEDS - WESTPORT SEWER				
066.30.036-4694.01	TRANSFER FROM GENERAL FUND (01)	\$ 230,714	\$ 8,958,500	\$ 419,895	\$ 659,000
	TRANSFER FROM GENERAL FUND (01)- SEWER CONSOLIDATION				\$ 5,100,000
	TRANSFER FROM GENERAL FUND (01)- WATER SECTOR				\$ 1,254,040
066.30.036-4694.04	TRANSFER FROM OTHER FUNDS (UTILITIES)				
066.30.036-4694.35	TRANSFER FROM LIGHTING/CAPITAL OUTLAY FUND			\$ 5,225	\$ 540,000
		-----	-----	-----	-----
	TOTAL INTER-GOVERNMENTAL REVENUE	\$ 230,714	\$ 16,958,500	\$ 425,120	\$ 27,357,633
		-----	-----	-----	-----
*****	TOTAL REVENUE	\$ 230,714	\$ 16,958,500	\$ 425,120	\$ 27,357,633
		=====	=====	=====	=====

	DISBURSEMENTS					
	OUTLAY EXPENSE					
066.43.194-5610.00	ACQUISITION OF LAND					
066.43.194-5620.00	ACQUISITION OF BUILDINGS					
066.43.194-5621.00	IMPROVEMENTS BUILDINGS	\$ 38,100		\$ 6,495		
	DOOR SYSTEM EXPANSION/UPGRADES FOR SECURITY					
	CORONER GENERATOR		\$ 7,000	\$ 7,000	\$ -	
	4-H GREENHOUSE		\$ 8,000	\$ 14,753		
	FUEL PUMPS AT ROADS AND DRAINAGE YARD			\$ 5,225	\$ 540,000	
066.43.194-5621.01	RENOVATIONS	\$ 68,882				
	HEALTH UNIT PARKING LOT					
	HEALTH UNIT/FIRE GENERATOR		\$ 103,000	\$ 106,850	\$ -	
	HEALTH UNIT ROOF		\$ 38,000	\$ 25,700	\$ -	
	C&H CAMERAS			\$ 6,495		
066.43.194-5621.00	RENOVATIONS AT THE COURTHOUSE ANNEX					
	BATHROOM UPDATES		\$ 25,000	\$ 19,208	\$ 10,000	
066.43.194-5621.26	RENOVATIONS AT THE COURTHOUSE	\$ 66,944		\$ 906		
	SOFT WASH COURTHOUSE ROOF		\$ 29,500	\$ 29,500	\$ 14,000	
	PANIC BUTTONS					
	ACCESS CONTROLS			\$ 17,051		
	Court Room B/C AV Equipment		\$ 50,000	\$ -	\$ 50,000	
	COURTHOUSE ROOF		\$ 180,000	\$ 67,150	\$ 15,000	
	CELLPHONE BOOSTER				\$ 12,000	

066.43.194-5621.09	STORAGE BUILDING / WORKSHOP BUILDING				\$	100,000			
066.43.194-5621.10	IT BUILDING/ANNEX				\$	9,000			
066.43.194-5621.12	ANIMAL CONTROL NEW BUILDING		\$	500,000	\$	100,000	\$	440,000	
066.43.194-5621.16	LYNDALLE SEWER	\$	3,251	\$	-				
066.43.194-5621.24	GOVERNMENTAL BUILDING	\$	53,279						
	GOVERNMENTAL BUILDING OFFICE RENOVATIONS			\$	18,000	\$	18,779	\$	9,000
066.43.194-5621.82	ROADS AND DRAINAGE SHOP	\$	264						
066.43.194-5630.73	WATER DISTRIBUTION- CAPITAL OUTLAY GRANT						\$	3,058,633	
066.43.194-5630.74	REGIONAL SEWER PLANT			\$	16,000,000	\$	-	\$	23,100,000
		-----		-----		-----		-----	
	TOTAL OUTLAY EXPENSE	\$	230,721	\$	16,958,500	\$	425,113	\$	27,357,633
		-----		-----		-----		-----	
*****	TOTAL DISBURSEMENTS	\$	230,721	\$	16,958,500	\$	425,113	\$	27,357,633
		=====		=====		=====		=====	
	BEGINNING FUND BALANCE	\$	-	\$	(7)	\$	(7)	\$	(0)
	PLUS: REVENUE	\$	230,714	\$	16,958,500	\$	425,120	\$	27,357,633
	LESS: DISBURSEMENTS	\$	230,721	\$	16,958,500	\$	425,113	\$	27,357,633
	ESTIMATED ENDING FUND BALANCE	\$	(7)	\$	(7)	\$	(0)	\$	(0)

DEBT SERVICE FUNDS

- Debt Service Funds are for the collection of resources for, and the payment of, general long-term debt principle and interest. These funds will remain in place until the bond issue is fully paid off. Most bond issues require the final year principle and interest payment be held as a fund balance either in the sinking fund itself or in a reserve fund.
- 2014 TOURIST CENTER RESERVE
- 2006 ERWINVILLE SEWER SINKING
- 2008A WESTPORT SEWER SINKING
- 2008A WESTPORT SEWER RESERVE
- 2011 WESTPORT LOAN SINKING
- 2011 WESTPORT LOAN RESERVE

TOURIST RESERVE

TAB 34

WEST BATON ROUGE PARISH COUNCIL
BUDGET VERSUS ACTUAL
YEAR: 2026 FUND: TOURIST CENTER RESERVE FUND (086)

ACCOUNT NUMBER:	DESCRIPTION	ACTUAL 2024	CURRENT YEAR BUDGET 2025	CURRENT YEAR ESTIMATE 2025	REQUESTED 2026
	REVENUE				
	OTHER REVENUES				
30.033-4345.00	STATE REVENUE SHARING	\$ 515,436	\$ 520,000	\$ 515,436	\$ 515,436
30.036-4611.00	INTEREST EARNINGS	\$ 1,285	\$ 1,300	\$ 1,200	\$ 1,200
691-000	BOND SALE PROCEEDS				
	TOTAL OTHER REVENUE	\$ 516,721	\$ 521,300	\$ 516,636	\$ 516,636
*****	TOTAL REVENUE	\$ 516,721	\$ 521,300	\$ 516,636	\$ 516,636
	DISBURSEMENTS				
49.670-5290.00	PROFESSIONAL FEES				
49.670-5760.27	TRANSFER TO FUND 27 SINKING	\$ 28,857	\$ -		
49.670-5760.01	TRANSFER TO TOURIST COMMISSION	\$ 518,855	\$ 521,300	\$ 516,636	\$ 516,636
	TOTAL	\$ 547,712	\$ 521,300	\$ 516,636	\$ 516,636
*****	TOTAL DISBURSEMENTS	\$ 547,712	\$ 521,300	\$ 516,636	\$ 516,636
	BEGINNING FUND BALANCE	\$ 30,991	\$ 0	\$ 0	\$ 0
	PLUS: REVENUES	\$ 516,721	\$ 521,300	\$ 516,636	\$ 516,636
	LESS: DISBURSEMENTS	\$ 547,712	\$ 521,300	\$ 516,636	\$ 516,636
	ESTIMATED ENDING FUND BALANCE	\$ 0	\$ 0	\$ 0	\$ 0
	This account was set up in 2014 to hold in escrow principal and interest equal to the highest calendar year debt service.				
	Now that the bond issues are paid off, this holds the funds given to WBR Parish by the State of LA, to be sent to the Tourist Commison yearly.				

2006 ERWINVILLE SEWER
SINKING
TAB 35

**WEST BATON ROUGE PARISH COUNCIL
BUDGET VERSUS ACTUAL
2026 FUND: ERWINVILLE SEWER SINKING FUND (094)**

ACCOUNT NUMBER:	DESCRIPTION	ACTUAL 2024	CURRENT YEAR BUDGET 2025	CURRENT YEAR ESTIMATE 2025	REQUESTED 2026
	REVENUE				
	OTHER REVENUES				
611-000	INTEREST EARNINGS				
694-000	TRANSFER FROM RESERVE				
30.036-4694.00	TRANSFER FROM OTHER FUND - GENERAL	\$ 119,945	\$ 117,473	\$ 117,473	\$ -
		-----	-----	-----	-----
	TOTAL OTHER REVENUE	\$ 119,945	\$ 117,473	\$ 117,473	\$ -
		-----	-----	-----	-----
*****	TOTAL REVENUE	\$ 119,945	\$ 117,473	\$ 117,473	\$ -
		=====	=====	=====	=====
	DISBURSEMENTS				
	DEBT SERVICE				
49.670-5510.00	BONDS OR CERTIFICATES REDEEMED PRINCIPLE	\$ 115,000	\$ 115,000	\$ 115,000	\$ -
49.670-5520.00	BONDS OR CERTIFICATES REDEEMED INTEREST	\$ 4,945	\$ 2,473	\$ 2,473	\$ -
49.670-5530.00	PAYING AGENT FEES		\$ -		
	MISC. EXPENSE				
		-----	-----	-----	-----
	TOTAL DEBT SERVICE	\$ 119,945	\$ 117,473	\$ 117,473	\$ -
		-----	-----	-----	-----
*****	TOTAL DISBURSEMENTS	\$ 119,945	\$ 117,473	\$ 117,473	\$ -
		=====	=====	=====	=====
	BEGINNING FUND BALANCE	\$ -	\$ -	\$ -	\$ -
	PLUS: REVENUES	\$ 119,945	\$ 117,473	\$ 117,473	\$ -
	LESS: DISBURSEMENTS	\$ 119,945	\$ 117,473	\$ 117,473	\$ -
	ESTIMATED ENDING FUND BALANCE	\$ -	\$ 1	\$ -	\$ -
	BALANCE TO PAY OUT AS OF 12/31/25- \$0				

This Fund was set up in 2007 as per the Erwinville sewer Bond perspective . This section requires a fund be established: "for the payment of the principal and the interest on the Bonds". This fund will receive deposits from The Parish General Fund: "to the amount sufficient to pay principal and interest falling due on the Bonds in the current fiscal year". These Bonds Were refinanced in 2015. Iberia Bank

2008A WESTPORT SEWER
SINKING
TAB 36

**WEST BATON ROUGE PARISH COUNCIL
BUDGET VERSUS ACTUAL
2026 FUND: WESTPORT SEWER SINKING (097)**

ACCOUNT NUMBER:	DESCRIPTION	ACTUAL 2024	CURRENT YEAR BUDGET 2025	CURRENT YEAR ESTIMATE 2025	REQUESTED 2026
	REVENUE				
	OTHER REVENUES				
30.036-4611.00	INTEREST EARNINGS		\$ -		
30.036-4694.00	TRANSFER FROM OTHER FUND	\$ 54,528	\$ 53,103	\$ 53,103	\$ 51,677
		-----	-----	-----	-----
	TOTAL OTHER REVENUE	\$ 54,528	\$ 53,103	\$ 53,103	\$ 51,677
		-----	-----	-----	-----
*****	TOTAL REVENUE	\$ 54,528	\$ 53,103	\$ 53,103	\$ 51,677
		=====	=====	=====	=====
	DISBURSEMENTS				
	DEBT SERVICE				
49.670-5510.00	BONDS OR CERTIFICATES REDEEMED	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
49.670-5520.00	INTEREST ON BONDS OR CERTIFICATES	\$ 28,928	\$ 27,503	\$ 27,503	\$ 26,077
49.670-5530.00	PAYING AGENT FEES	\$ 600	\$ 600	\$ 600	\$ 600
	MISC. EXPENSE				
		-----	-----	-----	-----
	TOTAL DEBT SERVICE	\$ 54,528	\$ 53,103	\$ 53,103	\$ 51,677
		-----	-----	-----	-----
*****	TOTAL DISBURSEMENTS	\$ 54,528	\$ 53,103	\$ 53,103	\$ 51,677
		=====	=====	=====	=====
	BEGINNING FUND BALANCE	\$ 0	\$ 0	\$ 0	\$ 0
	PLUS: REVENUES	\$ 54,528	\$ 53,103	\$ 53,103	\$ 51,677
	LESS: DISBURSEMENTS	\$ 54,528	\$ 53,103	\$ 53,103	\$ 51,677
	ESTIMATED ENDING FUND BALANCE	\$ 0	\$ 1	\$ 0	\$ 0
	BALANCE TO PAY OUT AS OF 12/31/25 - \$470,000				
	This Fund was set up in 2008 as per the 2008A Bond perspective . This section requires a fund be established: "for the payment of the principal and the interest on the Bonds". This fund will receive deposits from GENERAL FUND: "to the amount sufficient to pay principal and interest falling due on the Bonds in the current fiscal year".				

2008A WESTPORT SEWER
RESERVE
TAB 37

WEST BATON ROUGE PARISH COUNCIL

BUDGET VERSUS ACTUAL

YEAR: 2026

FUND: 2008A W.PORT RESERVE FUND (098)

ACCOUNT NUMBER:	DESCRIPTION	ACTUAL 2024	CURRENT YEAR BUDGET 2025	CURRENT YEAR ESTIMATE 2025	REQUESTED 2026
	REVENUE				
	OTHER REVENUES				
345-000	STATE REVENUE SHARING				
611-000	INTEREST EARNINGS	\$ -	\$ -	\$ -	\$ -
694-000	TRANSFER FROM OTHER FUNDS				
	TOTAL OTHER REVENUE	\$ -	\$ -	\$ -	\$ -
*****	TOTAL REVENUE	\$ -	\$ -	\$ -	\$ -
	DISBURSEMENTS				
670-760	TRANSFER TO OTHER FUND	\$ -	\$ -	\$ -	\$ -
*****	TOTAL DISBURSEMENTS	\$ -	\$ -	\$ -	\$ -
	BEGINNING FUND BALANCE	\$ 55,683	\$ 55,683	\$ 55,683	\$ 55,683
	PLUS: REVENUES	\$ -	\$ -	\$ -	\$ -
	LESS: DISBURSEMENTS	\$ -	\$ -	\$ -	\$ -
	ESTIMATED ENDING FUND BALANCE	\$ 55,683	\$ 55,683	\$ 55,683	\$ 55,683
	This account was set up in 2008A to hold in escrow principal and interest equal to the highest calendar year debt service.				
	This account is held at Regions Bank And is invested.				

**2011 WESTPORT SEWER
LOAN SINKING
TAB 38**

WEST BATON ROUGE PARISH COUNCIL					
BUDGET VERSUS ACTUAL					
2026 FUND: WESTPORT SEWER LOAN SINKING - 102					
ACCOUNT NUMBER:	DESCRIPTION	ACTUAL 2024	CURRENT YEAR BUDGET 2025	CURRENT YEAR ESTIMATE 2025	REQUESTED 2026
	REVENUE				
	OTHER REVENUES				
30.036-4611.00	INTEREST EARNINGS				
30.036-4694.00	TRANSFER FROM GENERAL FUND 01	\$ 109,676	\$ 109,702	\$ 109,702	\$ 109,719
		-----	-----	-----	-----
	TOTAL OTHER REVENUE	\$ 109,676	\$ 109,702	\$ 109,702	\$ 109,719
		-----	-----	-----	-----
*****	TOTAL REVENUE	\$ 109,676	\$ 109,702	\$ 109,702	\$ 109,719
		=====	=====	=====	=====
	DISBURSEMENTS				
	DEBT SERVICE				
49.670-5510.00	BONDS OR CERTIFICATES REDEEMED	\$ 102,000	\$ 103,000	\$ 103,000	\$ 104,000
49.670-5520.00	INTEREST ON BONDS OR CERTIFICATES	\$ 3,636	\$ 3,175	\$ 3,175	\$ 2,709
49.670-5730.00	PAYING AGENT FEES				
49.670-5750.00	DEQ FEES	\$ 4,040	\$ 3,528	\$ 3,528	\$ 3,010
	MISC. EXPENSE				
		-----	-----	-----	-----
	TOTAL DEBT SERVICE	\$ 109,676	\$ 109,702	\$ 109,703	\$ 109,719
		-----	-----	-----	-----
*****	TOTAL DISBURSEMENTS	\$ 109,676	\$ 109,702	\$ 109,703	\$ 109,719
		=====	=====	=====	=====
	BEGINNING FUND BALANCE	\$ -	\$ -	\$ -	\$ (1)
	PLUS: REVENUES	\$ 109,676	\$ 109,702	\$ 109,702	\$ 109,719
	LESS: DISBURSEMENTS	\$ 109,676	\$ 109,702	\$ 109,703	\$ 109,719
	ESTIMATED ENDING FUND BALANCE	\$ -	\$ (0)	\$ (1)	\$ (1)
	BALANCE TO PAY OUT AS OF 12/31/25 - \$754,000				
	This Fund was set up in 2011 as per the 2011 DEQ Loan Agreement . This section requires a fund be established: "for the payment of the principal and the interest on the Bonds". This fund will receive deposits from GENERAL FUND: "to the amount sufficient to pay principal and interest falling due on the Bonds in the current fiscal year".				

2011 WESTPORT SEWER
LOAN RESERVE
TAB 39

WEST BATON ROUGE PARISH COUNCIL

BUDGET VERSUS ACTUAL

YEAR: 2026

FUND: 2011 W.P.SEWER LOAN RESERVE FUND (103)

ACCOUNT NUMBER:	DESCRIPTION	ACTUAL 2024	CURRENT YEAR BUDGETED 2025	CURRENT YEAR ESTIMATE 2025	REQUESTED 2026
					FULLY FUNDED
	REVENUE				
	OTHER REVENUES				
30.033-4345.00	STATE REVENUE SHARING				
30.036-4611.00	INTEREST EARNINGS	\$ 6,394	\$ 5,000	\$ 5,184	\$ 5,000
30.036-4694.01	TRANSFER FROM GENERAL FUND 01				
		-----	-----	-----	-----
	TOTAL OTHER REVENUE	\$ 6,394	\$ 5,000	\$ 5,184	\$ 5,000
		-----	-----	-----	-----
*****	TOTAL REVENUE	\$ 6,394	\$ 5,000	\$ 5,184	\$ 5,000
		=====	=====	=====	=====
	DISBURSEMENTS				
49.670-5750.00	TRANSFER TO OTHER FUND				
		-----	-----	-----	-----
		-----	-----	-----	-----
*****	TOTAL DISBURSEMENTS	\$ -	\$ -	\$ -	\$ -
		=====	=====	=====	=====
	BEGINNING FUND BALANCE	\$ 126,326	\$ 132,720	\$ 132,720	\$ 137,904
	PLUS: REVENUES	\$ 6,394	\$ 5,000	\$ 5,184	\$ 5,000
	LESS: DISBURSEMENTS	\$ -	\$ -	\$ -	\$ -
	ESTIMATED ENDING FUND BALANCE	\$ 132,720	\$ 137,720	\$ 137,904	\$ 142,904
	This account was set up in 2014 to hold in escrow principal and interest equal to the highest calendar year debt service.				
	This account is held at STATE REVOLVING LOAN PROGRAM				

MISC. REPORTS

FIVE YEAR CAPITAL OUTLAY

TAB 40

2026 WEST BATON ROUGE PARISH COUNCIL				
5 YEAR CAPITAL EXPENDITURE BUDGET				
2026 EXPENDITURES				
DESCRIPTION	FUND	AMOUNT	TOTAL BY FUND	
COUNCIL ROOM ADDITIONAL MEETING ROOM AND COUNCIL CHAMBER EQUIP	001	\$ 80,000		2026
JUDGE'S OFFICE SOFTWARE RENEWAL	001	\$ 15,500		2026
CORONER COMPUTER EQUIPMENT, ACCESS CONTROLS, CAMERAS, ETC	001	\$ 36,500		2026
REG OF VOTERS EQUIP UPGRADES	001	\$ 10,500		2026
ADMINISTRATION COMPUTERS AND SOFTWARES	001	\$ 9,900		2026
IT EQUIPMENT AND SOFTWARE UPGRADES	001	\$ 620,900		2026
PLANNING AND ZONNING EQUIP UPGRADES, GIS , PERMIT SOFTWARE, ETC	001	\$ 63,500		2026
BUILDING MAINTENANCE - TRUCK, TOOLS, DRAIN CLEANER, TRUCK BED, AC	001	\$ 97,500		2026
CIVIL DEFENSE - COMPUTER UPGRADES	001	\$ 1,000		2026
ENGINEERING- AUTOCAD AND MONITOR	001	\$ 3,000		2026
DRAINAGE STUDY ADDIS AREA	001	\$ 47,000		2026
DRAINAGE STUDY NORTH END	001	\$ 70,000		2026
ANIMAL CONTROL - VAN, COMPUTERS, CAMERA, TECH, ETC	001	\$ 81,800		2026
MOSQUITO CONTROL- SPRAY RIG, TECH, CAMERAS, PHONES, ETC	001	\$ 66,700		2026
KWBRB- MISC EQUIP.	001	\$ 2,000		2026
			\$ 1,205,800	
TRIMBLE	004	\$ 35,000		2026
PIN GRABBER COUPLER	004	\$ 18,000		2026
CLEANOUT BUCKET	004	\$ 4,000		2026
TRAILER	004	\$ 5,500		2026
COMPUTER	004	\$ 2,000		2026
			\$ 64,500	
STBG PROJECTS	065	\$ 150,000		2026
ROAD OVERLAYS	065	\$ 306,480		2026
PANEL CHANGEOUTS/GRAVEL/REPAIRS	065	\$ 200,000		2026
ADDIS TO CHOCTOAW ROAD	065	\$ 1,250,000		2026
COURT STREET PROJECT	065	\$ 979,610		2026
ACADIAN TRAIL	065	\$ 530,147		2026
S WESTPORT GUARDRAILS	065	\$ 21,970		2026
415/ROSEDALE TURNING LANE	065	\$ 299,000		2026
NORTHBOUND EMILY DR TURN LANE	065	\$ 500,000		2026
CAPITAL OUTLAY LA1/415 CONNECTOR	065	\$ 10,400,000		2026
			\$ 14,637,207	2026
WATER SECTOR PROJECT	066	\$ 1,254,040		2026
SEWER CONSOLIDATION	066	\$ 5,100,000		2026
BATHROOM UPDATES	066	\$ 10,000		2026
SOFTWASH COURTHOUSE ROOF	066	\$ 14,000		2026
COURTOOM B/C AV EQUIPMENT	066	\$ 50,000		2026
COURTHOUSE ROOF	066	\$ 15,000		2026
COURTHOUSE CELLPHONE BOOSTER	066	\$ 12,000		2026
NEW STORAGE/WORKSHOP BUILDING- OLD FAIRGROUNDS	066	\$ 100,000		2026
IT ANNEX CELLPHONE BOOSTER	066	\$ 9,000		2026
NEW ANIMAL CONTROL BUILDING	066	\$ 440,000		2026
GOVERNMENTAL BUILDING CELLPHONE BOOSTER	066	\$ 9,000		2026
			\$ 7,013,040	
TOTAL GENERAL FUND FUNDING			\$ 22,920,547	

PARK EQUIPMENT					
PRESSURE WASHER, MOWERS, DRAG MACHINES, GATORS, ROTARIES, SPRAYERS, ETC	✓	008	\$	279,700	2026
PORT ALLEN COMMUNITY CENTER					
OUTDOOR PICKLEBALL FACILITY	✓	061	\$	85,042	2026
ERWINVILLE PARK					
OUTDOOR PICKLEBALL FACILITY	✓	061	\$	85,042	2026
WALKING TRACK EXTENSION	✓	061	\$	55,000	2026
CONCRETE FOR SHADE STRUCTURES	✓	061	\$	15,000	2026
GRAVEL PARKING LOT	✓	061	\$	50,000	2026
NEW BLEACHERS	✓	061	\$	75,000	2026
SHADE STRUCTURES	✓	061	\$	70,000	2026
RIVAUULT PARK					
SHADE STRUCTURES	✓	061	\$	130,000	2026
CONCRETE FOR SHADE STRUCTURES	✓	061	\$	10,000	2026
NEW BLEACHERS	✓	061	\$	85,000	2026
ALEXANDER PARK					
OUTDOOR PICKLEBALL FACILITY	✓	061	\$	170,083	2026
SHADE STRUCTURES	✓	061	\$	100,000	2026
CONCRETE FOR SHADE STRUCTURES	✓	061	\$	15,000	2026
NEW BLEACHERS	✓	061	\$	90,000	2026
LUKEVILLE PARK					
SHADE STRUCTURES	✓	061	\$	15,000	2026
CONCRETE FOR SHADE STRUCTURES	✓	061	\$	30,000	2026
W&L PARK					
BASKETBALL GOAL UPGRADE	✓	061	\$	5,000	2026
SHADE STRUCTURES	✓	061	\$	20,000	2026
CONCRETE FOR SHADE STRUCTURES	✓	061	\$	65,000	2026
WALKING TRACK EXTENSION	✓	061	\$	30,000	2026
MYHAND					
SHADE STRUCTURES	✓	061	\$	125,000	2026
CONCRETE FOR SHADE STRUCTURES	✓	061	\$	65,000	2026
NEW BLEACHERS	✓	061	\$	10,000	2026
LOBDELL PARK					
STORAGE BUILDING EXPANSION	✓	061	\$	128,000	2026
SOCCER COMPLEX					
GOAL REPLACEMENTS	✓	061	\$	15,200	2026
ARENA					
PANEL & CHUTE UPGRADES EXISTING SYSTEM	✓	061	\$	8,000	2026
TOTAL RECREATION FUND FUNDING				\$ 1,831,066	

ACCESS POINT	010	\$	1,500		2026
CAMERAS	010	\$	30,000		2026
6135M TRACTOR	010	\$	130,000		2026
CUTTER	010	\$	12,000		2026
MINI EXCAVATOR	010	\$	175,000		2026
CAT326 ATTACHMENTS	010	\$	30,000		2026
ELECTRIC HOIST	010	\$	15,000		2026
12FT CHOPPERS	010	\$	18,000		2026
CASE 250LR PLUMBING	010	\$	25,000		2026
SMARTBOARD TV	010	\$	7,000		2026
PILE DRIVER	010	\$	180,000		2026
2 TRUCKS	010	\$	95,000		2026
COMPUTERS	010	\$	2,000		2026
TOTAL DRAINAGE FUND FUNDING			\$ 720,500		
911-EQUIPMENT UPGRADES	015	\$	139,000		2026
TOTAL E-911 FUNDING			\$ 139,000		
VFW RENOVATIONS, UPGRADES OR ADDITIONS	030	\$	54,000		2026
ERWINVILLE COMMUNITY CTR RENOVATIONS, UPGRADES OR ADDITIONS	030	\$	25,000		2026
WILLIAM AND LEE CENTER	030	\$	40,400		2026
ADDIS COMMUNITY CTR RENOVATIONS, UPGRADES OR ADDITIONS	030	\$	125,000		2026
PORT ALLEN COMMUNITY CTR RENOVATIONS, UPGRADES OR ADDITIONS	030	\$	100,400		2026
PORT ALLEN ARTS AND CRAFTS	030	\$	5,000		2026
PORT ALLEN PAVILION	030	\$	17,000		2026
TOTAL COMMUNITY CTR FUNDING			\$ 366,800		
PARISH ROAD OVERLAY/CONSTRUCTION	065	\$	1,356,020		2026
TOTAL VIDEO POKER FUNDING			\$ 1,356,020		
CONTROL SYSTEM SOFTWARE & HARDWARE	023	\$	310,779		2026
CAMERA SYSTEM UPGRADE	023	\$	823,260		2026
WATER PROOFING	023	\$	28,300		2026
PARKING LOT AND PERIMTER LIGHTS	023	\$	32,500		2026
ELECTRICAL UPGRADE PROCESSING CENTER	023	\$	7,500		2026
PAINTING DORMS AND ISOLATION	023	\$	325,000		2026
METAL WORK & PAITNING EXTERIOR	023	\$	5,000		2026
MULE	023	\$	25,000		2026
MISC TOOLS	023	\$	5,000		2026
TRANSFER SWITCH	023	\$	72,400		2026
ELECTRONIC MEDICAL RECORD SOFTWARE/HARDWARE	023	\$	100,000		2026
CLEANING MACHINE	023	\$	35,000		2026
WELDER UPGRADE	023	\$	3,500		2026
2 PORTABLE BOILERS	023	\$	60,000		2026
FOOD CARTS	023	\$	35,000		2026
AUTOMATIC ROLLUP DOOR OPENER	023	\$	1,500		2026
PORTABLE PLASMA CUTTER	023	\$	1,200		2026
PROCESS SHACK 400AMP SWITCH	023	\$	11,000		2026
TOTAL DETENTION CTR FUNDING			\$ 1,881,939		
REPLACING EQUIPMENT, UPS SYSTEM, EMD, BADE MACHINE, CALL SYSTEM, ETC	038	\$	291,500		2026
TOTAL CENTRAL COMMUNICATION FUNDING			\$ 291,500		
SHSP GRANT	025	\$	32,582		2026
EMPG GRANT	025	\$	51,384		2026
FIRE STATE SURPLUS	031	\$	1,000,000		2026
LAND ACQUISITION- FIRE TOWER	035	\$	300,000		2026
FUEL PUMPS	035	\$	540,000		2026
GRANT & LOAN FUNDING			\$ 1,923,966		
OVERALL 2026 TOTAL CAPITAL OUTLAY					\$31,431,338

2027 TO 2030		FUND	YEAR
LA1/415 CONNECTOR	\$ 1,000,000	65	2027
TRACTOR & MOWER	\$ 125,000	4	2027
15,000# EXCAVATOR	\$ 100,000	10	2027
ALL PARKS LIGHTS	\$ 1,800,000	61	2027
12 YD DUMP TRUCK	\$ 115,000	4	2027
3/4 TON PICK-UP	\$ 30,000	10	2027
TRACTOR TRAILER TRUCK	\$ 175,000	8	2027
LOWBOY TRAILER	\$ 78,000	8	2027
SPRAY RIG	\$ 18,000	1	2027
TRUCK- MOSQUITO CONTROL	\$ 45,000	1	2027
KENNELS	\$ 30,000	1	2027
WASHER/DRYER- ANIMAL CONTROL	\$ 5,000	1	2027
WASHING TUB-ANIMAL CONTROL	\$ 3,000	1	2027
CORRAL SHELTER REPLACEMENT	\$ 3,000	1	2027
3/4 TON 4X4 TRUCK	\$ 39,000	8	2027
LA1/415 CONNECTOR	\$ 1,000,000	65	2028
3 SCAG MOWERS	\$ 30,000	8	2028
TRACTOR W/ MOWERS	\$ 100,000	4	2028
TRACTOR W/ MOWERS	\$ 100,000	10	2028
TRAILER- BLD MAINT	\$ 5,000	1	2028
GENERATOR REPLACEMENTS	\$ 30,000	1	2028
SPRAY RIG, SIDE BY SIDE, TRAILER, GRANULAR APPLICATOR	\$ 38,000	1	2028
MOSQUITO LAB REPLACEMENT	\$ 15,000	1	2028
DART GUN	\$ 3,000	1	2028
SPRAY RIG	\$ 14,000	1	2028
TRUCK- MOSQUITO CONTROL	\$ 45,000	1	2028
TRUCK- ANIMAL CONTROL	\$ 50,000	1	2028
PARK UPGRADES	\$ 200,000	61	2028
LA1/415 CONNECTOR	\$ 1,000,000	65	2029
TRACTOR W/ MOWERS	\$ 100,000	4	2029
TRACTOR W/ MOWERS	\$ 100,000	10	2029
GENERATOR REPLACEMENTS	\$ 30,000	1	2029
3/4 TON PICK-UP	\$ 50,000	1	2029
MOWERS AND GATORS	\$ 50,000	8	2029
FORKLIFT	\$ 40,000	1	2029
TRAILER	\$ 6,000	1	2029
COMPUTERS	\$ 25,000	1	2029
SPRAY RIG, SIDE BY SIDE, TRAILER, GRANULAR APPLICATOR, TRAILER	\$ 41,000	1	2029
DRONE SPRAYING SYSTEM	\$ 40,000	1	2029
NET GUN	\$ 5,000	1	2029
KENNELS	\$ 40,000	1	2029
30,000# EXCAVATOR	\$ 140,000	8	2030
3/4 TON PICK-UP 4X4	\$ 38,000	8	2030
50,000# TANDUM AXLE TRAILER	\$ 45,000	8	2030
DRONE FOR MOSQUITO CONTROL	\$ 80,000	1	2030
DRONE SURVEY SYSTEM	\$ 25,000	1	2030
3 SCAG MOWERS	\$ 30,000	8	2030
TRACTOR W/ MOWERS	\$ 100,000	4	2030
SPRAY RIG, SIDE BY SIDE, TRAILER, GRANULAR APPLICATOR	\$ 38,000	1	2030
KENNELS	\$ 15,000	1	2030
DUMP TRUCK	\$ 125,000	10	2030
TRACTORS WITH MOWERS	\$ 100,000	10	2030
4X4 TRUCKS	\$ 50,000	10	2030
4X4 TRUCKS	\$ 50,000	4	2030

FIVE YEAR ROAD OUTLAY

TAB 41

2026 CAPITAL ROAD PROGRAM (5 YEAR PROGRAM)									
STREET NAME	WORK TO BE DONE	YEAR	LENGTH	FUND FOR	FUND FOR	FUND FOR	FUND FOR	LAST OVERLAYED	
				2026	2027	2028	2029		2030
ANTONIO RD		2026	0.55	192,500					2014
NORTH WINTERVILLE RD		2026	1.10	385,000					2008
BURNSIDE RD		2026	1.20	420,000					2012
PARKER LANE		2026	0.10	35,000					2011
RANDALL GAY STREET		2026	0.25	87,500					2011
PAULS LANE		2026	0.55	192,500					2008
SUGGS RD		2026	0.15	52,500					
TREUIL RD		2026	0.85	297,500					2014
ADDIS TO CHOCTAW CONNECTING ROAD- ROW ACQUISITION	CONSTRUCTION	2026		250,000					
ADDIS TO CHOCTAW CONNECTING ROAD	CONSTRUCTION	2026		1,000,000					
ROAD REPAIRS AND CONSTRUCTION	CONSTRUCTION	2026		200,000					
MATCH ON 415 CONNECTOR	CONSTRUCTION	2026		1,260,000					
PECAN STREET	OVERLAY	2027	0.30		105,000				2013
WALNUT STREET	OVERLAY	2027	0.20		70,000				2013
WILLOW STREET	OVERLAY	2027	0.20		70,000				2012
CYPRESS STREET	OVERLAY	2027	0.40		140,000				2013
OAK STREET	OVERLAY	2027	0.35		122,500				2003
PECAN GROVE STREET	OVERLAY	2027	0.70		245,000				2003
ELM GROVE STREET	OVERLAY	2027	1.04		364,000				2003
ROAD REPAIRS AND CONSTRUCTION	CONSTRUCTION	2027			200,000				
ROAD REPAIRS AND CONSTRUCTION	CONSTRUCTION	2027			200,000				
MATCH ON 415 CONNECTOR	CONSTRUCTION	2027			1,000,000				
LANDSDOWN DR	OVERLAY	2028	0.50			175,000			2015
ROBIN DR	OVERLAY	2028	0.15			52,500			
METRO DR	OVERLAY	2028	0.15			52,500			2018
LIBERTY DR	OVERLAY	2028	0.20			70,000			
ROSELAND DR	OVERLAY	2028	0.61			214,200			2013
ROSEWOOD CT	OVERLAY	2028	0.10			35,000			2013
ROSEPETAL DR	OVERLAY	2028	0.05			17,500			2013
ROSEBUD DR	OVERLAY	2028	0.10			34,440			
ROAD REPAIRS AND CONSTRUCTION	CONSTRUCTION	2028				200,000			
MATCH ON 415 CONNECTOR	CONSTRUCTION	2028							
BYRD AVE	OVERLAY	2029	0.35				122,500		2008
ASHLAND	OVERLAY	2029	0.70				245,000		2004
WESTWOOD BLVD/WESTWIND/WESTDALE	OVERLAY	2029	0.49				171,500		
CANE BAYOU RD	OVERLAY	2029	0.35				122,500		
E. HUGH LOOP RD	OVERLAY	2029	0.10				35,000		2008
PAYNE RD	OVERLAY	2029	0.20				70,000		
ROAD REPAIRS AND CONSTRUCTION	CONSTRUCTION	2029					200,000		
MATCH ON 415 CONNECTOR	CONSTRUCTION	2029							
BALIS ST	OVERLAY	2030	0.15					52,500	2013
COFFIELD ST	OVERLAY	2030	0.15					52,500	2013
REV. MANUEL	OVERLAY	2030	0.60					210,000	2011
RED HAT RD	OVERLAY	2030	0.50					175,000	2011
SMITHFIELD RD	OVERLAY	2030	0.45					157,500	2011
ROAD REPAIRS AND CONSTRUCTION	CONSTRUCTION	2030						200,000	
MATCH ON 415 CONNECTOR	CONSTRUCTION	2030							

FIVE YEAR PUBLIC UTILITIES
OUTLAY
TAB 42

Utilities 5 Year Outlay

		<u>AMOUNT</u>	<u>YEAR</u>
1	Trucks	\$ 80,000	2026
2	Gas Smart Meters & Skid Steer	\$ 85,000	2026
3	Meters	\$ 50,000	2026
4	Computers	\$ 20,000	2026
5	Cameras	\$ 20,000	2026
6	Pump Replacements	\$ 50,000	2026
7	Track Trencher	\$ 25,000	2027
8	Telemetry	\$ 30,000	2027
9	Computers	\$ 10,000	2027
10	Trucks	\$ 125,000	2027
11	Water Line Upgrades	\$ 100,000	2027
12	Water Tower Rehab Addis	\$ 300,000	2027
13	Backhoe	\$ 80,000	2027
14	Computers	\$ 15,000	2028
15	Trucks	\$ 120,000	2028
16	WaterLineUpgrades	\$ 125,000	2028
17	Gas Smart Meters	\$ 100,000	2028
18	Trucks	\$ 120,000	2028
19	Computers	\$ 15,000	2029
20	WaterLine Upgrades	\$ 100,000	2029
21	Smart Meter	\$ 80,000	2029
22	Trencher	\$ 85,000	2029
23	Water Tower Rehab	\$ 325,000	2029
24	Trucks	\$ 135,000	2029
25	Computers	\$ 15,000	2030
26	Excavator	\$ 75,000	2030
27	Water Line Uphgrade	\$ 100,000	2030
28	Trucks	\$ 125,000	2030
29	Backhoe	\$ 95,000	2030

FIRE DISTRICT FIVE YEAR OUTLAY

TAB 43

West Baton Rouge Parish Fire Department

5 - Year Capital Outlay Plan 2026

2026

Computers	\$10,000.00
Payment to Parish	\$214,588.00
Station renovations	\$200,000.00
Radios	\$50,000.00
Ambulance Powerload Strtechers	\$280,000.00
ESO Software	\$37,000.00

2027 Fire Engine	\$950,000.00
Ambulance Remount	\$250,000.00
Training Center	\$1,200,000.00
SCBA	\$200,000.00
Trucks	\$150,000.00

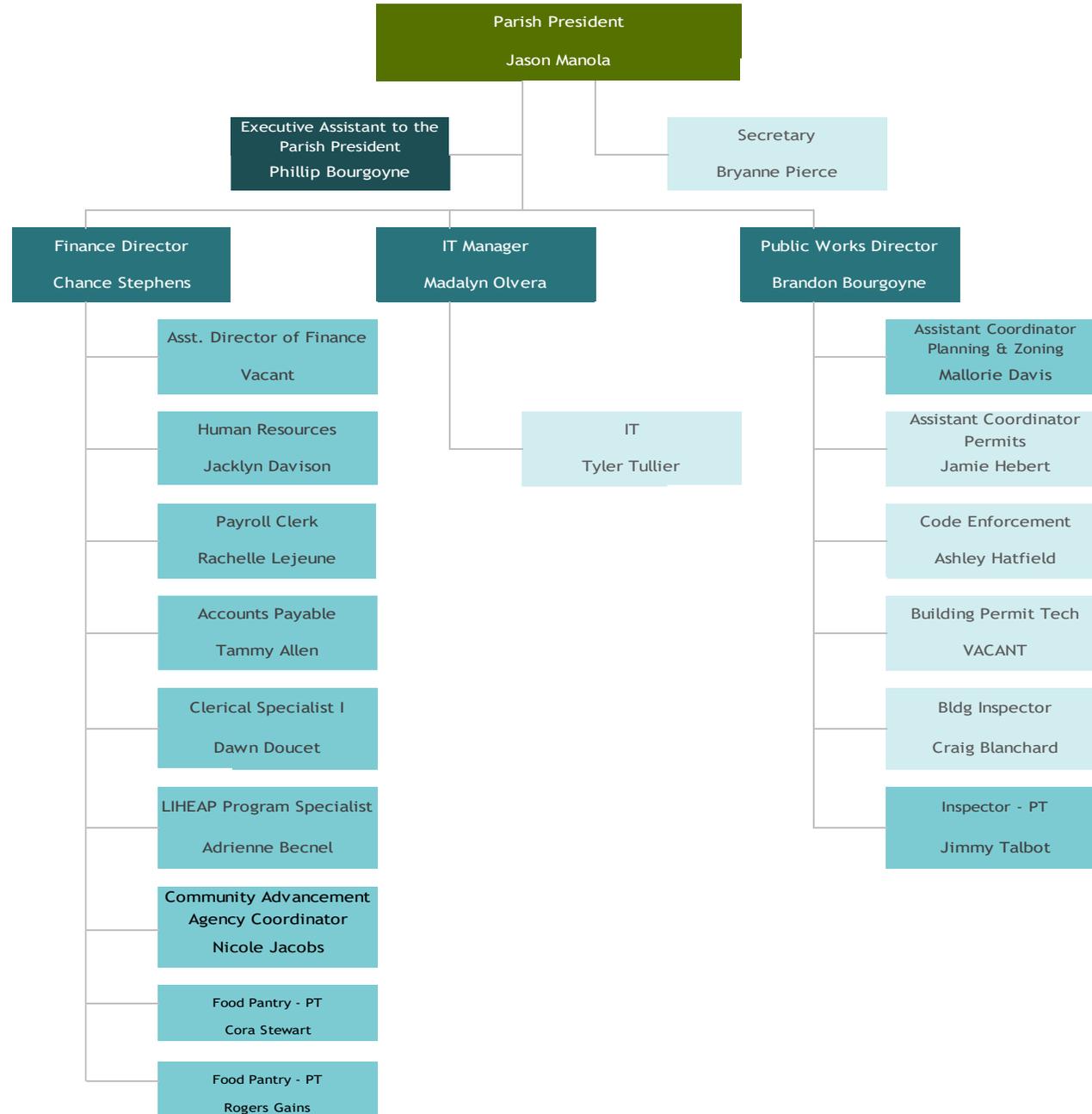
2028 Ladder Truck	\$2,200,000.00
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2029 Air Packs	\$300,000.00
Haz-Mat Truck	\$700,000.00

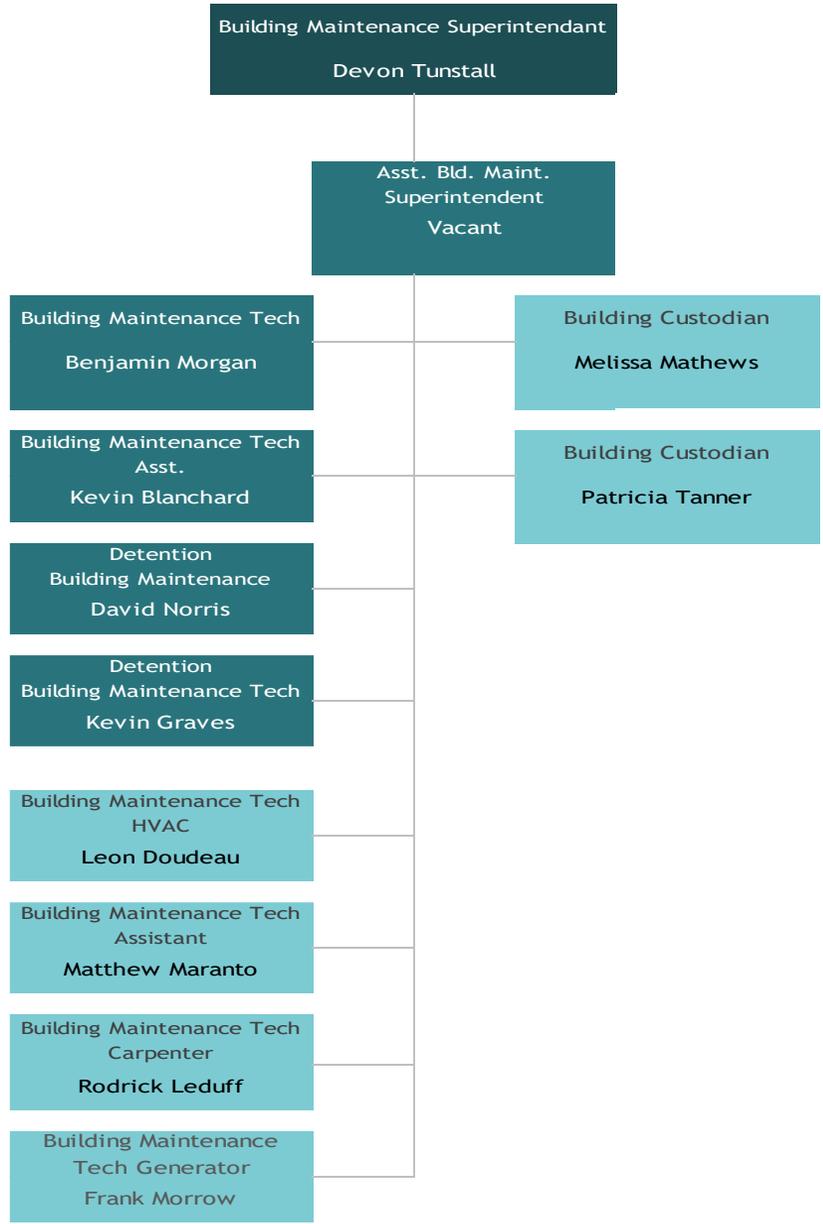
2030 Fire Engine	\$950,000.00
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WBRP MAN POWER CHART

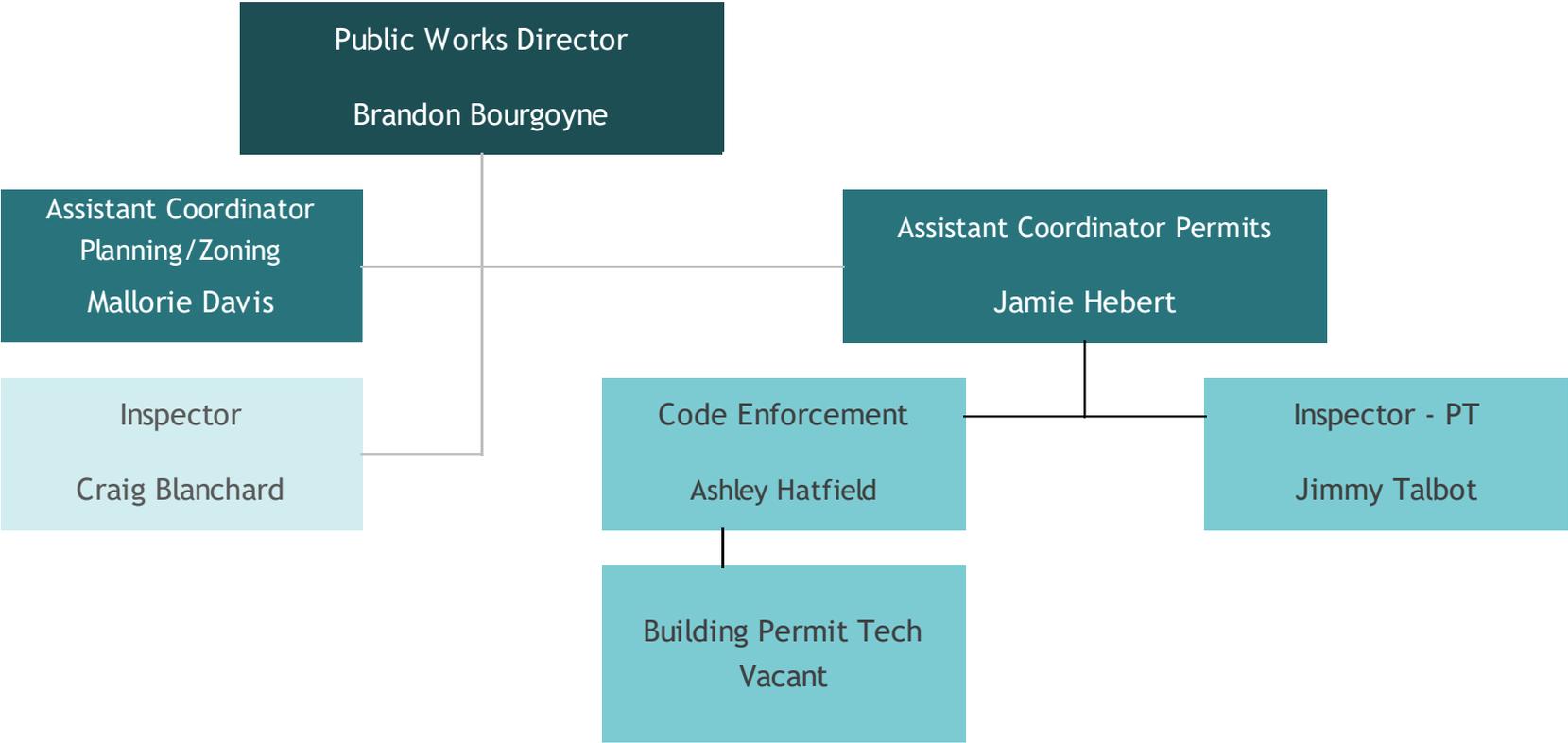
TAB 44



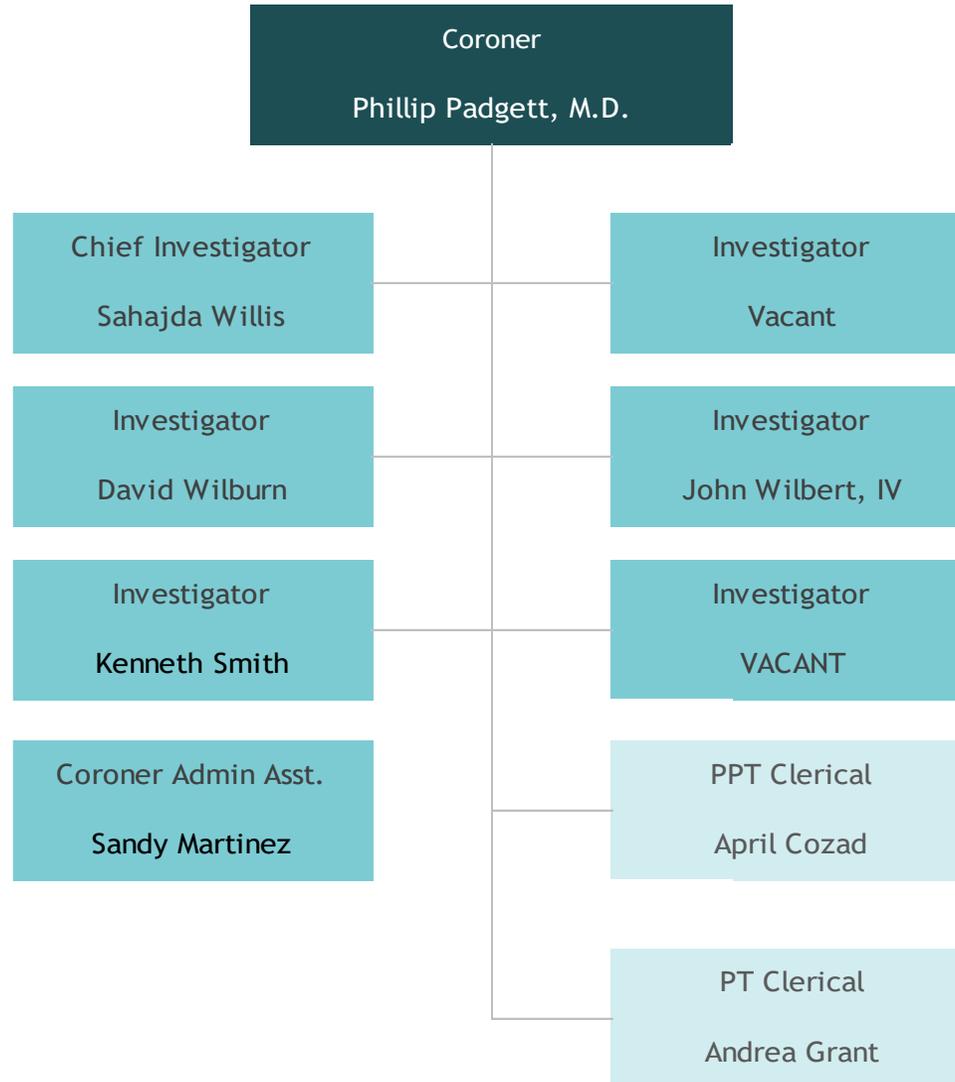
Building Maintenance



West Baton Rouge Parish Community Development



West Baton Rouge Parish Coroner



West Baton Rouge Parish Council

District 1

Kirk Allain

District 2

Daryl Babin

District 3

Atley Walker, Jr.

District 4

Brady Hotard

District 5

Kenneth Gordon

District 6

Carey Denstel

District 7

Roger Allen Crowe

District 8

Katherine Andre

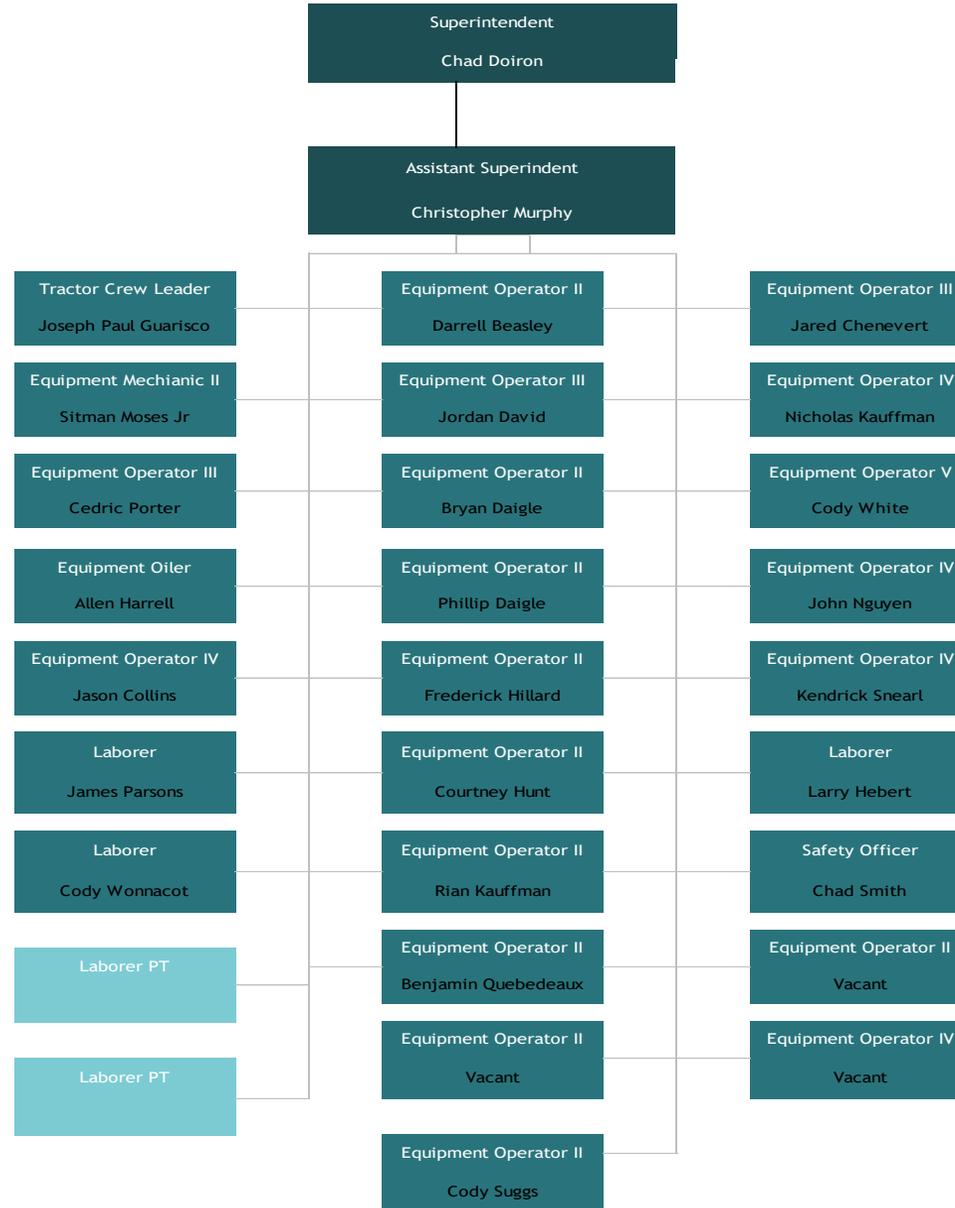
District 9

Gary Joseph

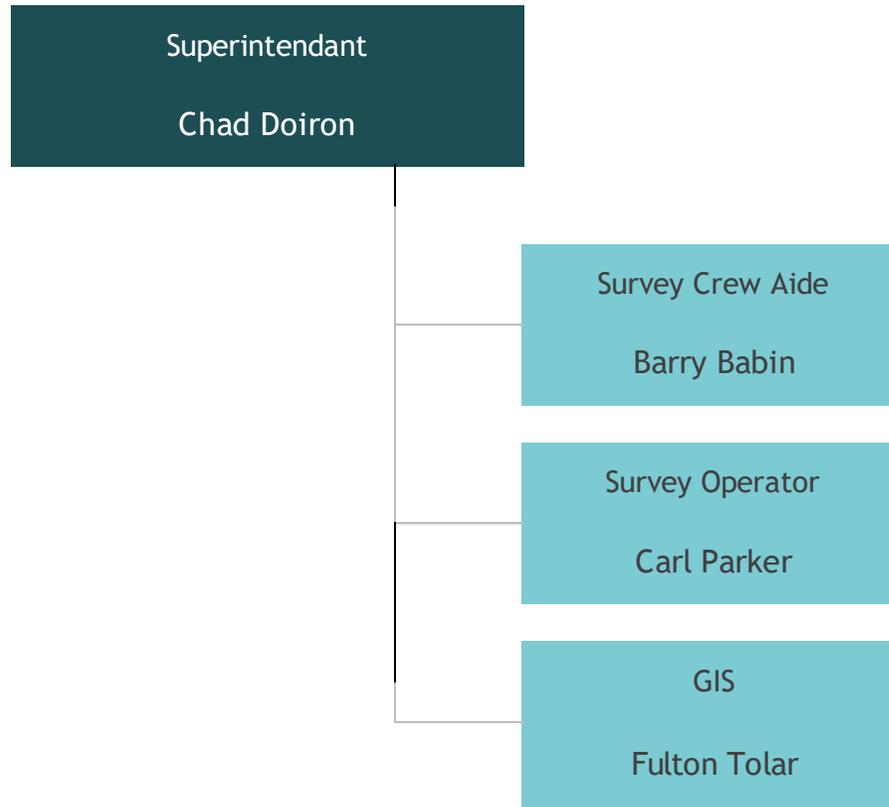
Council Clerk

Michelle Tullier

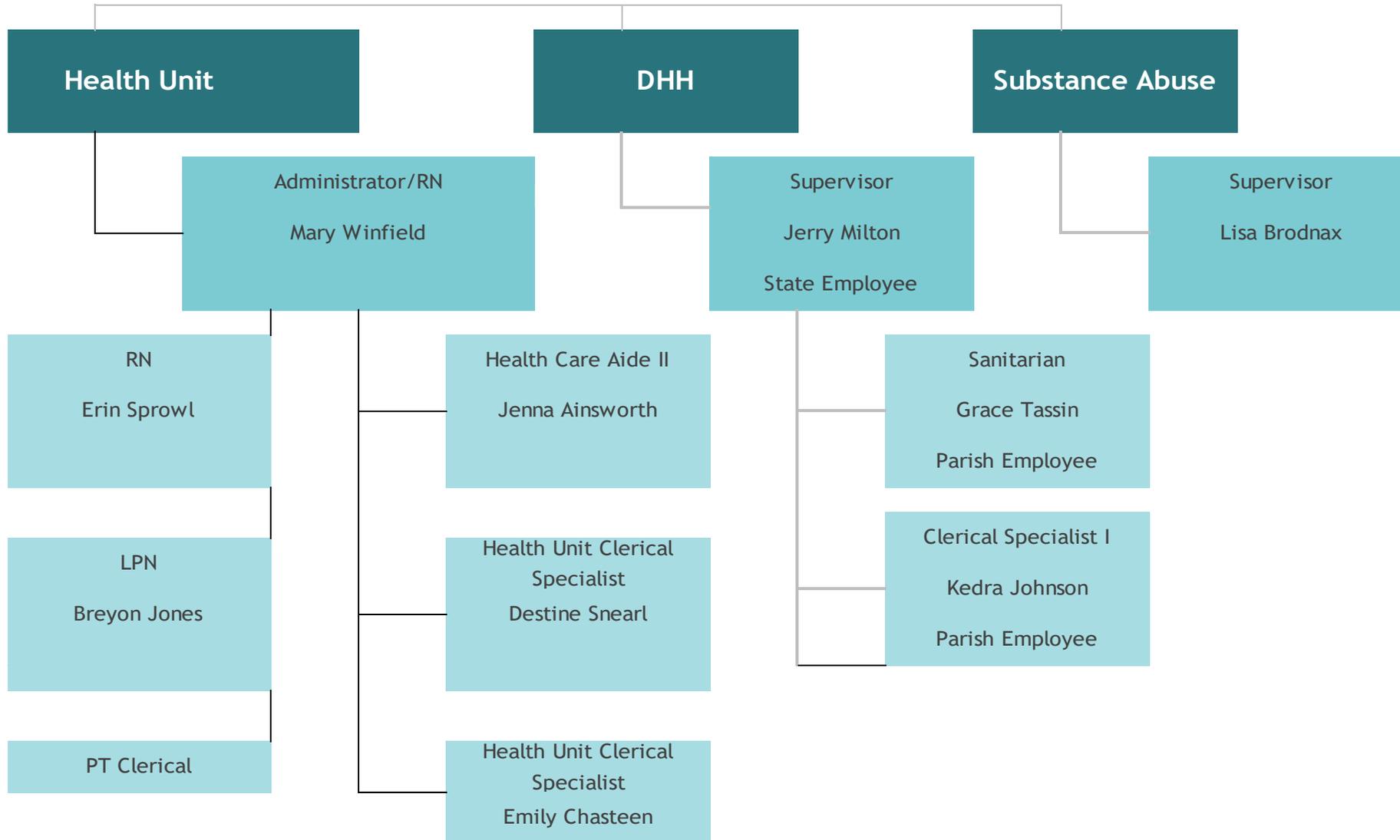
West Baton Rouge Parish Drainage Department



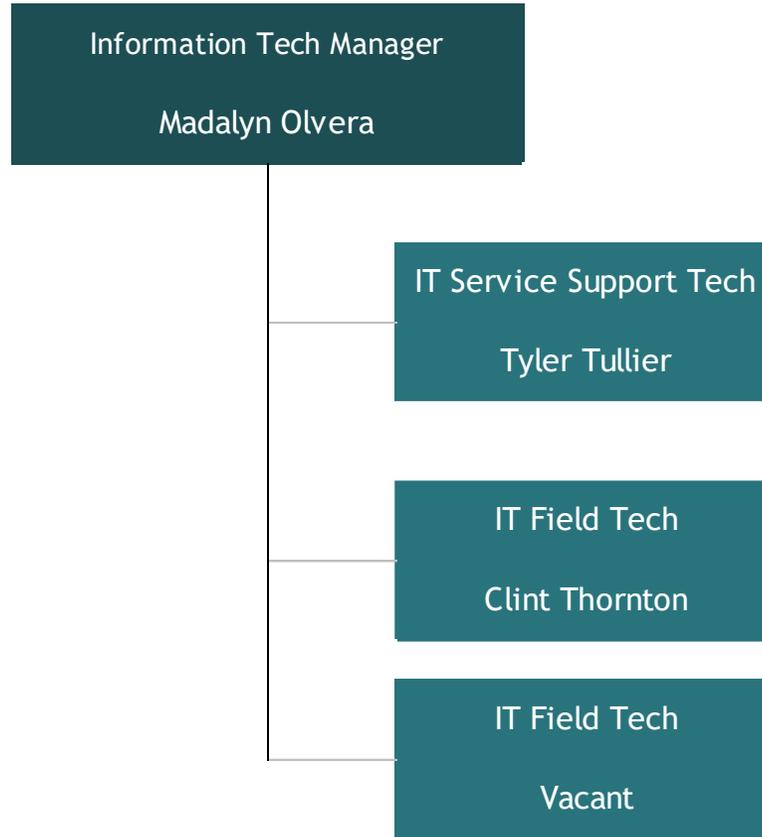
West Baton Rouge Parish Engineering Department



West Baton Rouge Parish Health Unit



West Baton Rouge Parish Information Technology



West Baton Rouge Parish Judge's Office

18th JDC Division B Judge

Judge Tonya Lurry

Court Reporter

Elayn Eicher

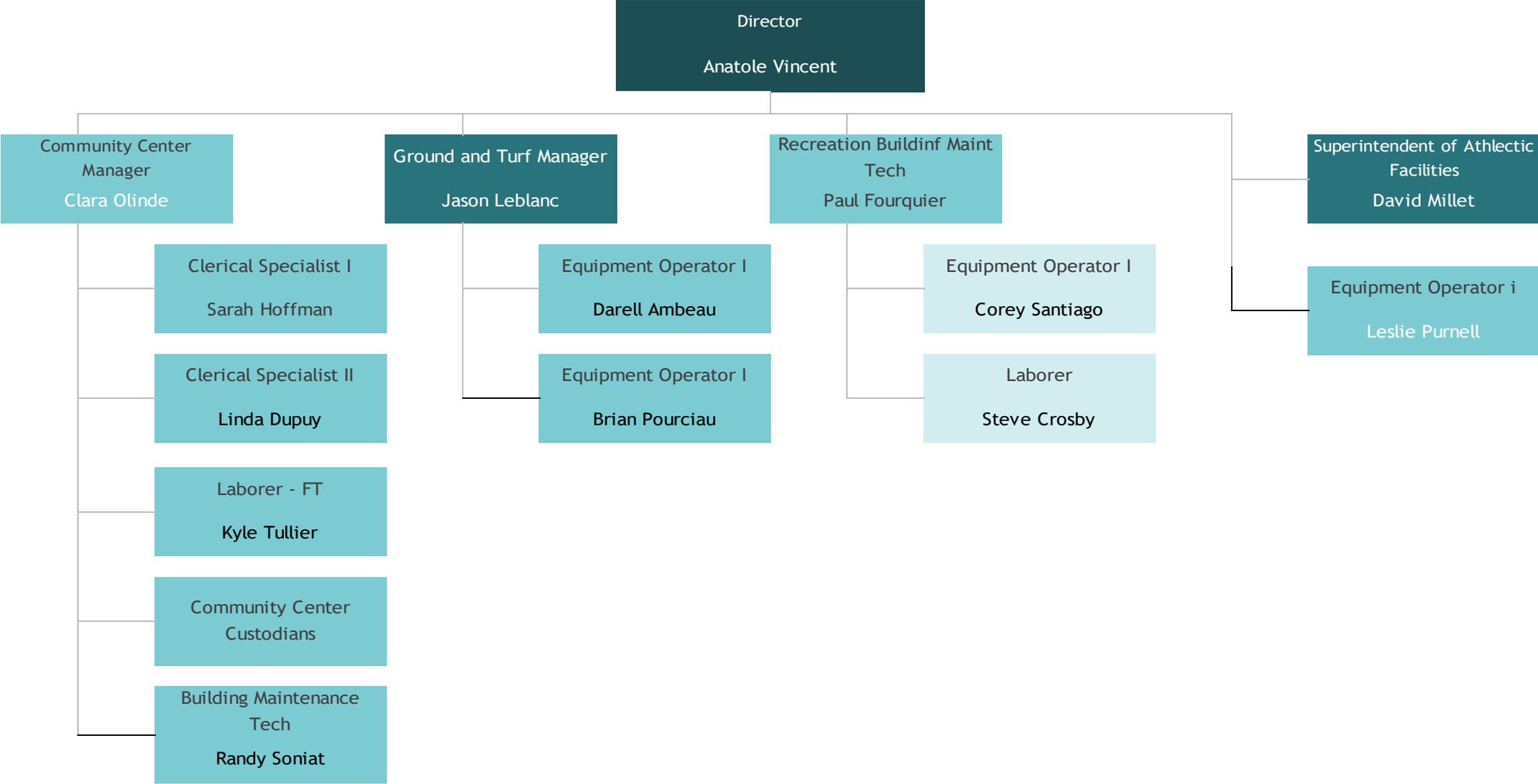
Parish Employee

Court Reporter

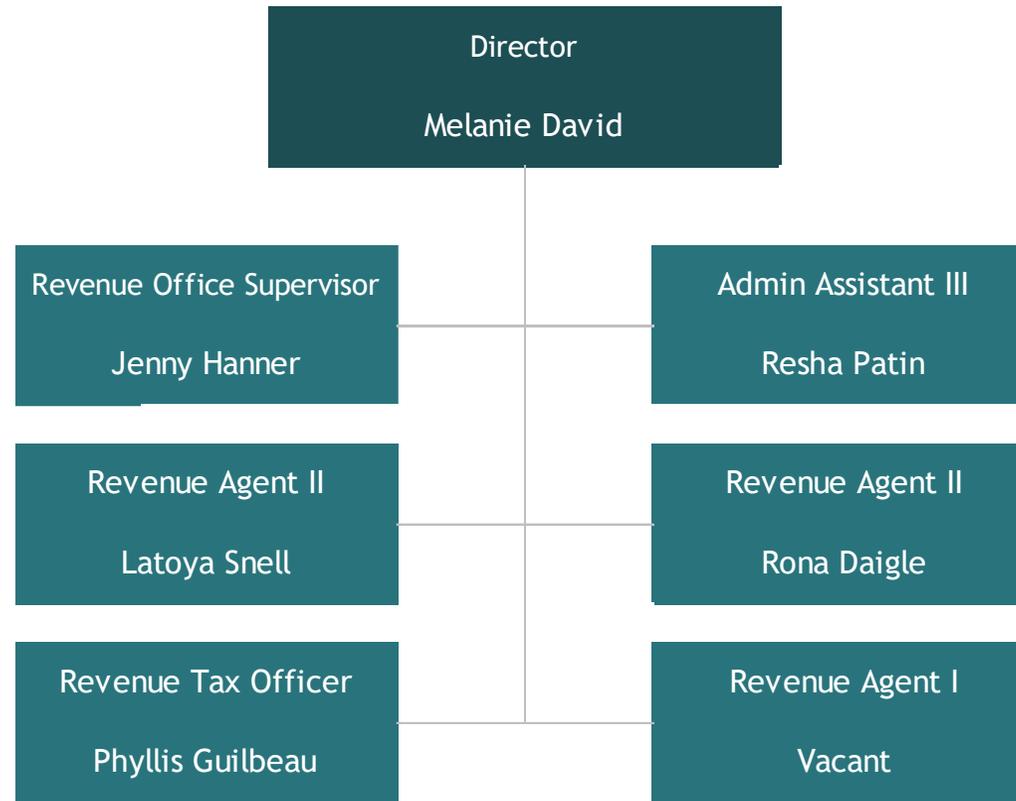
Krystal Howell

Parish Employee

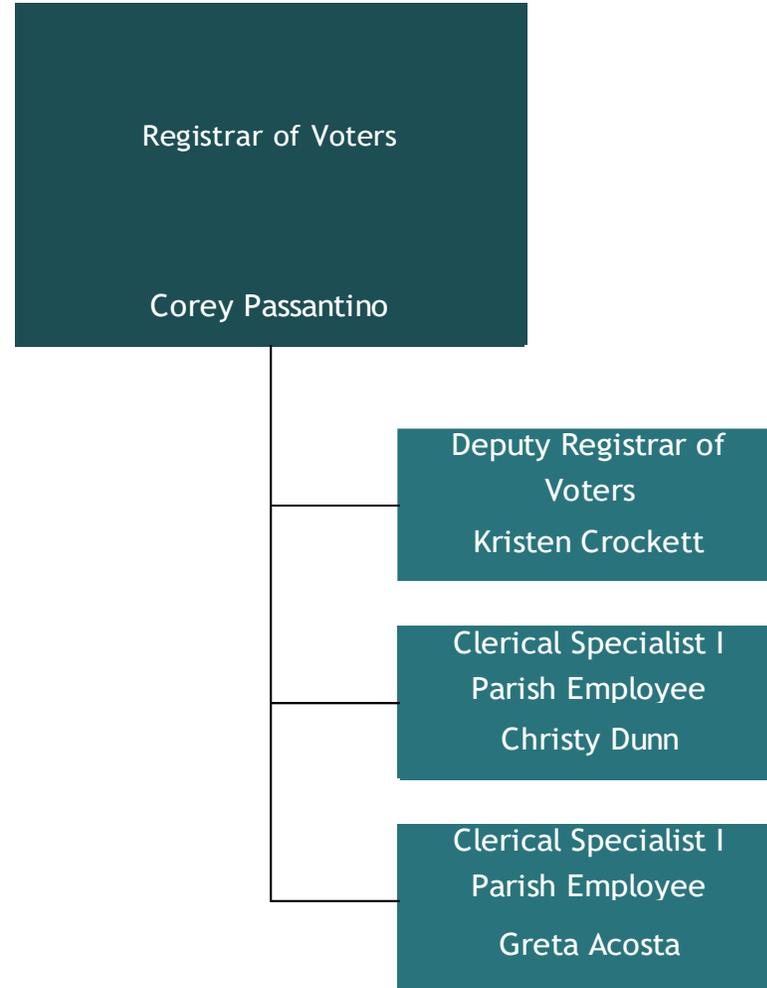
West Baton Rouge Parish Recreation / Community Centers



West Baton Rouge Parish Revenue Department



West Baton Rouge Parish Revenue Department

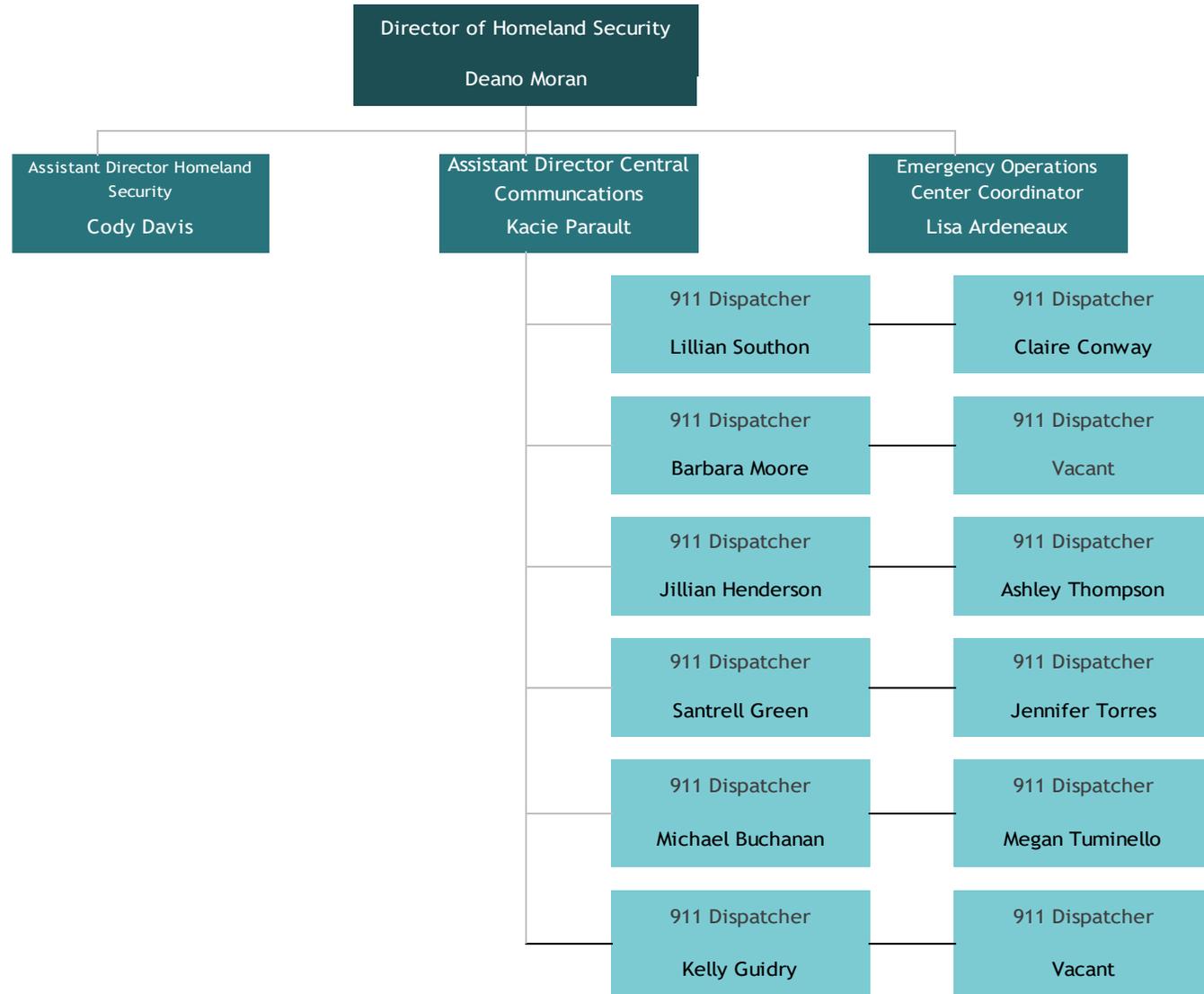


West Baton Rouge Parish Roads Department

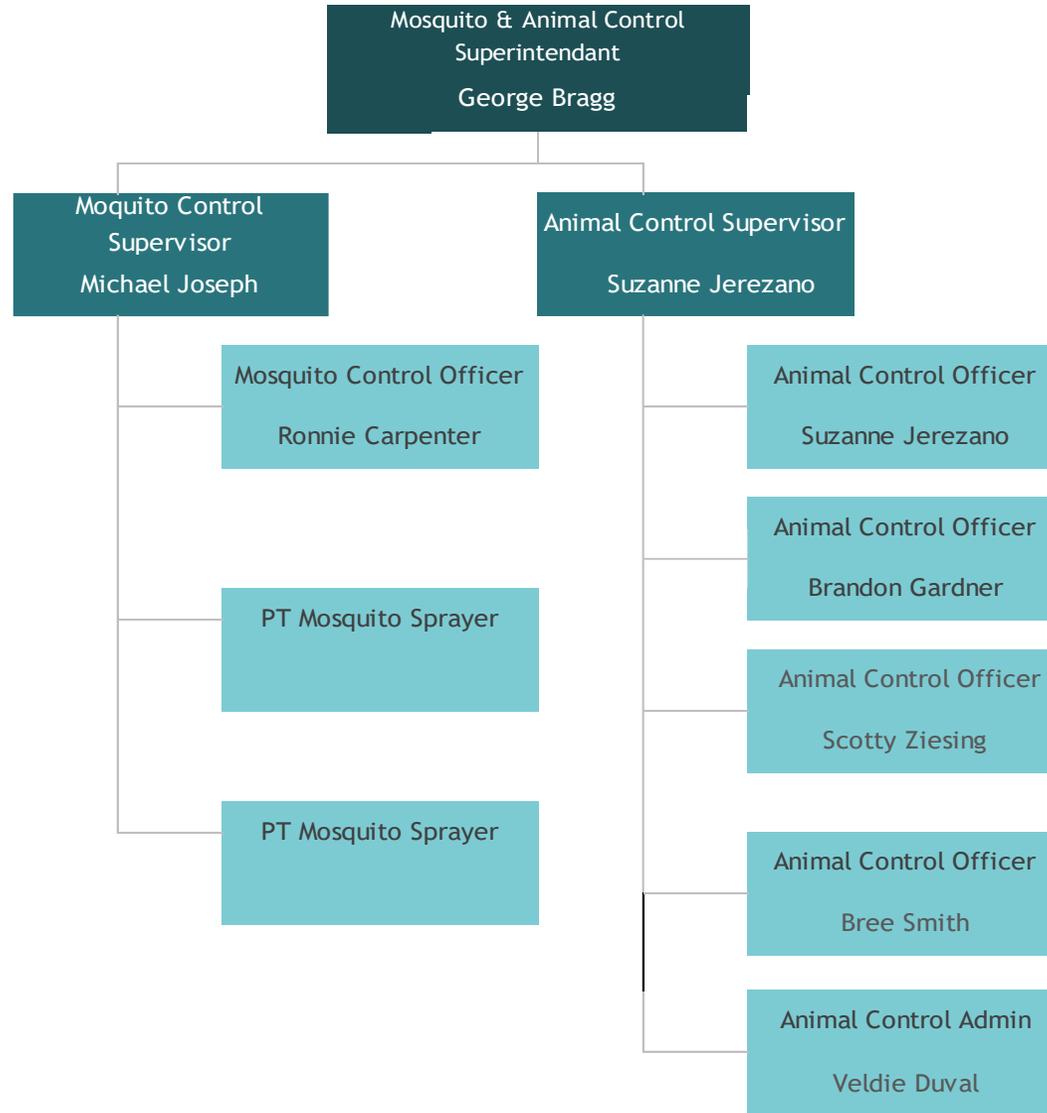


West Baton Rouge Parish

911 / Central Communications



West Baton Rouge Parish Mosquito & Animal Control



ADJUDICATED PROPERTY

TAB 45

Adjudicated Property Listing						
10/1/2025						
MAP PARCEL	WARD	TYPE	ADDRESS OF PROPERTY	DATE ACQUIRED	TOTAL ASSESSED VALUE	TAXES DUE
305319007300	3OUT	ADJUDICATED	LOT 11REVEREND MANUAL ST	6/28/2021	\$ 2,510.00	\$ -
305319001104	3OUT	ADJUDICATED	1243 Freeman Lane	6/28/2021	\$ 6,400.00	\$ -
010139001400	1AD	ADJUDICATED	8021 CLAYTON STREET	5/27/1993	\$ 880.00	\$ -
204769001000	2OUT	ADJUDICATED	LUKEVILLE LN	5/26/1994	\$ 3,850.00	\$ -
045009002300	4	ADJUDICATED	4215 MULATTO BEND RD	5/30/1989	\$ 810.00	\$ -
304429007800	3OUT	ADJUDICATED	4920 EDMONTON AVE	2/1/2002	\$ 1,370.00	\$ -
305319006400	3OUT	ADJUDICATED	1736 PARKER LN	6/16/1987	\$ 1,580.00	\$ -
305319006401	3OUT	ADJUDICATED	1736 PARKER LN	6/16/1987	\$ 2,130.00	\$ -
030330011900	3	ADJUDICATED	1039 AVENUE A	9/8/2023	\$ 2,750.00	\$ -
030319013900	3	ADJUDICATED	850 N 11TH ST	6/12/2024	\$ 4,140.00	\$ -
030329000108	3	ADJUDICATED	1305 MICHIGAN AVE	6/12/2024	\$ 6,660.00	\$ -
077209008400	7	ADJUDICATED	12362 & 12414 PATRICIA AVE	6/12/2024	\$ 5,700.00	\$ -
305309003700	3OUT	ADJUDICATED	3051 HWY 1 S	6/12/2024	\$ 195,440.00	\$ -
014839004200	1	ADJUDICATED	3718 ADDIS LN	6/25/2025	\$ 4,680.00	\$ -
030319011700	3	ADJUDICATED	1151 LA AVE & 852 N 10TH ST	5/29/2025	\$ 71,930.00	\$ -
030319017900	3	ADJUDICATED	1042 JOHNSON ST	6/25/2025	\$ 9,700.00	\$ -
030339007601	3	ADJUDICATED	132 S 12TH ST	5/29/2025	\$ 3,770.00	\$ -
030369011201	3	ADJUDICATED	520 7TH ST	5/29/2025	\$ 20,280.00	\$ -
030369032500	3	ADJUDICATED	355 WASHINGTON ST	5/29/2025	\$ 4,110.00	\$ -
030379016200	3	ADJUDICATED	318 AVENUE C	6/25/2025	\$ 9,210.00	\$ -
070629002800	7	ADJUDICATED	11828 LANDRY LN	6/25/2025	\$ 1,830.00	\$ -
071409006000	7	ADJUDICATED	4817 PECAN GROVE RD	5/29/2025	\$ 5,330.00	\$ -
077209000501	7	ADJUDICATED	12261 HWY 190 W	6/25/2025	\$ 7,150.00	\$ -