



St. George, Louisiana

2026-2027 Annual Operating Plan

Annual Operating Plan of the City of St. George for the period of July 1, 2026 through June 30, 2027



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CITY OF ST. GEORGE
 ANNUAL BUDGET AND OPERATING PLAN
 JULY 1, 2026 – JUNE 30, 2027

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Organization and Community Profile



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June 9, 2026

To: Honorable City Council Members
Citizens of St. George

It is my pleasure to present the July 1, 2026 through June 30, 2027 Annual Operating Plan to you. This comprehensive document, which serves as a policy document, financial plan, operations guide, and communications tool, was created to provide a high degree of transparency and includes much of the information in the Government Finance Officers Association's Distinguished Budget Presentation Award program. This document complies with the Local Government Budget Act found in Louisiana Revised Statutes 39:1301 – 1315. The City of St. George government commenced operations in October 2024, so this is the City's third proposed budget. This document is divided into six sections, described below.

The **Organizational Structure and Community Profile** section provides a context for the June 1, 2026 – July 31, 2027 (FYE 2027) proposed budget and includes information on St. George's form of government, history, people, and local economy. The **Financial Structure, Policy, and Process** section includes information on the City's fund structure, the budget process and timeline, guidelines and policies which guide preparation of the budget, and organizational departments.

The **Budget** section includes the Budget Message and proposed FYE 2027 budgets for the General Fund and Traffic Impact Fund, the City's only special revenue fund. Budgets for these two funds are legally adopted by the City Council. This section also includes information on amending the July 1, 2025 – June 30, 2026 budgets.

The **Capital, Debt, and Strategic Planning** section includes a list of capital projects for the 2026-2027 fiscal year along with budgets for the City's Capital Projects fund and Revenue Notes 2025 debt service fund, which are presented but are not legally adopted by the City Council. This section provides information about strategic planning, including the St. George 2050 Comprehensive Land Use Plan, which is expected to be completed in the fourth quarter of 2026 and financial forecasts for the next three years.

The last two sections are the **Statistical Data** section, which includes a variety of financial and operational information, and a **Glossary of Terms** that defines some of the technical terms used throughout this document.

Thank you for your support of this Administration and your passion for the City of St. George, including our vision for the great future of the City and its people. The team at City Hall stands ready to answer any questions you may have.

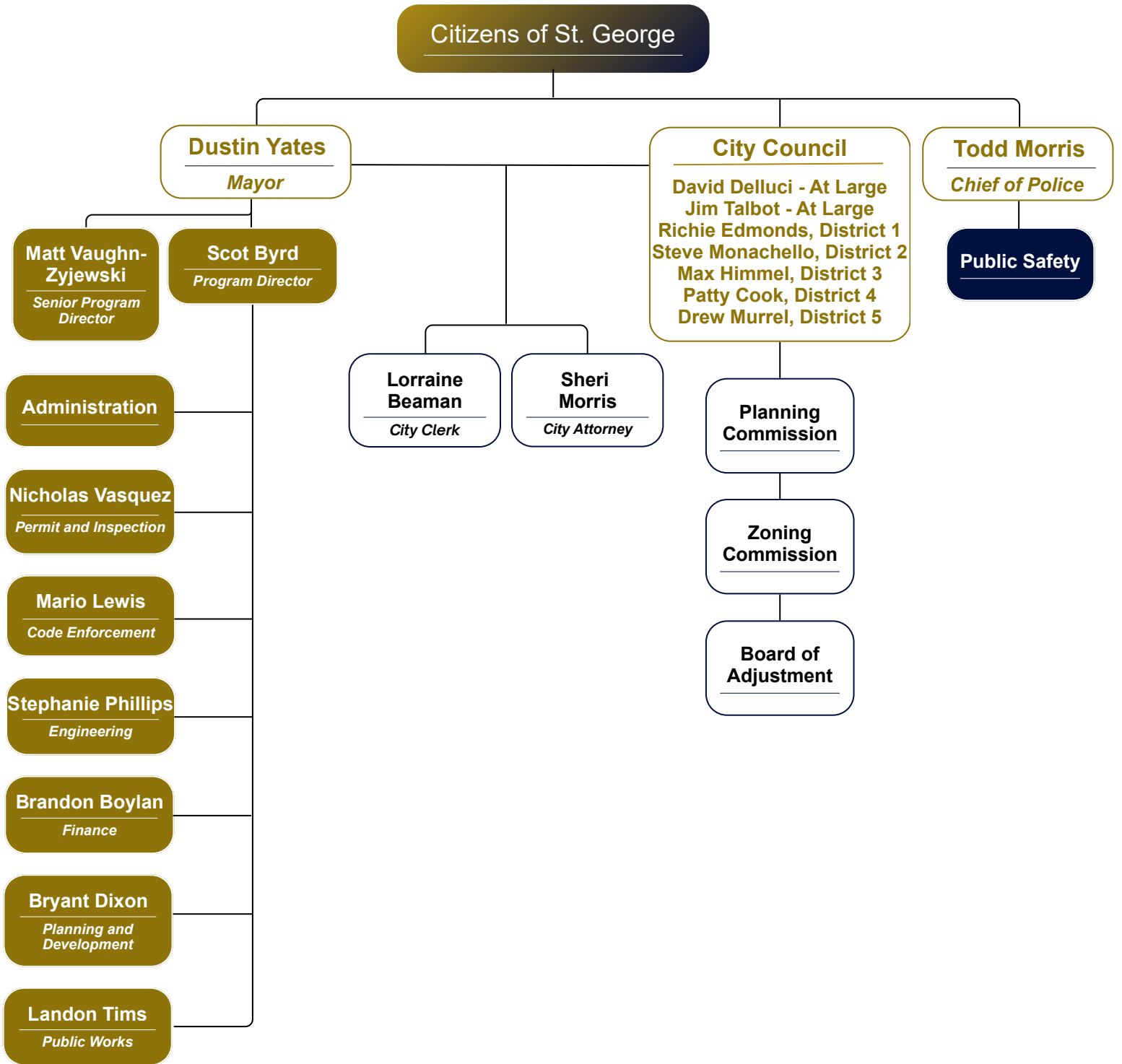
Sincerely,

A handwritten signature in blue ink that reads "Dustin Yates". The signature is written in a cursive style with a large initial "D" and a stylized "Yates".

Mayor Dustin Yates

City of St. George

Organizational Chart-Overview



FORM OF GOVERNMENT

The City of St. George is a local governmental subdivision which operates under the Lawrason Act (Louisiana Revised Statutes 33:321-463) with a Mayor Council form of government. Under this form of government the City Council comprises the legislative body and the Mayor is the executive officer.

The Mayor directs the operation of all departments, appoints and removes most employees (some require approval by the City Council), signs all contracts, prepares and submits an annual operating budget and capital outlay budget, represents the municipality, and presides over City Council meetings (in cases of ties, gives the deciding vote). The Mayor serves as the fiduciary for the residents and businesses of the City of St. George and leads economic development efforts.



Mayor of St. George
Dustin Yates
Executive Branch
Elected: March 2025
Term Expires: June 30, 2029

The City Council is comprised of seven members, five of whom are elected from districts and two at-large. Each member serves a four-year term with no term limits. All City Council members were elected in 2025, and their terms expire on June 30, 2029. As the legislative branch of City government, the Council has the responsibility to enact laws, make policy, and appropriate funds. At all Council meetings, prior to the enactment of any type of legislation, the Council offers the public an opportunity to comment. The Council has regularly scheduled meetings on the second and fourth Tuesday of each month. Special meetings are also held as needed if an emergency or special circumstances arise. The City Council encourages the public to attend these meetings and express their views on current agenda topics.

FORM OF GOVERNMENT

The City Council members are as follows:



Drew Murrell
Mayor Pro Tempore and
Council Member District 5



David Dellucci
Council Member at Large



Jim Talbot
Council Member at Large



Richie Edmonds
Council Member District 1

FORM OF GOVERNMENT



Steve Monachello
Council Member District 2



Max Himmel
Council Member District 3



Patty Cook
Council Member District 4

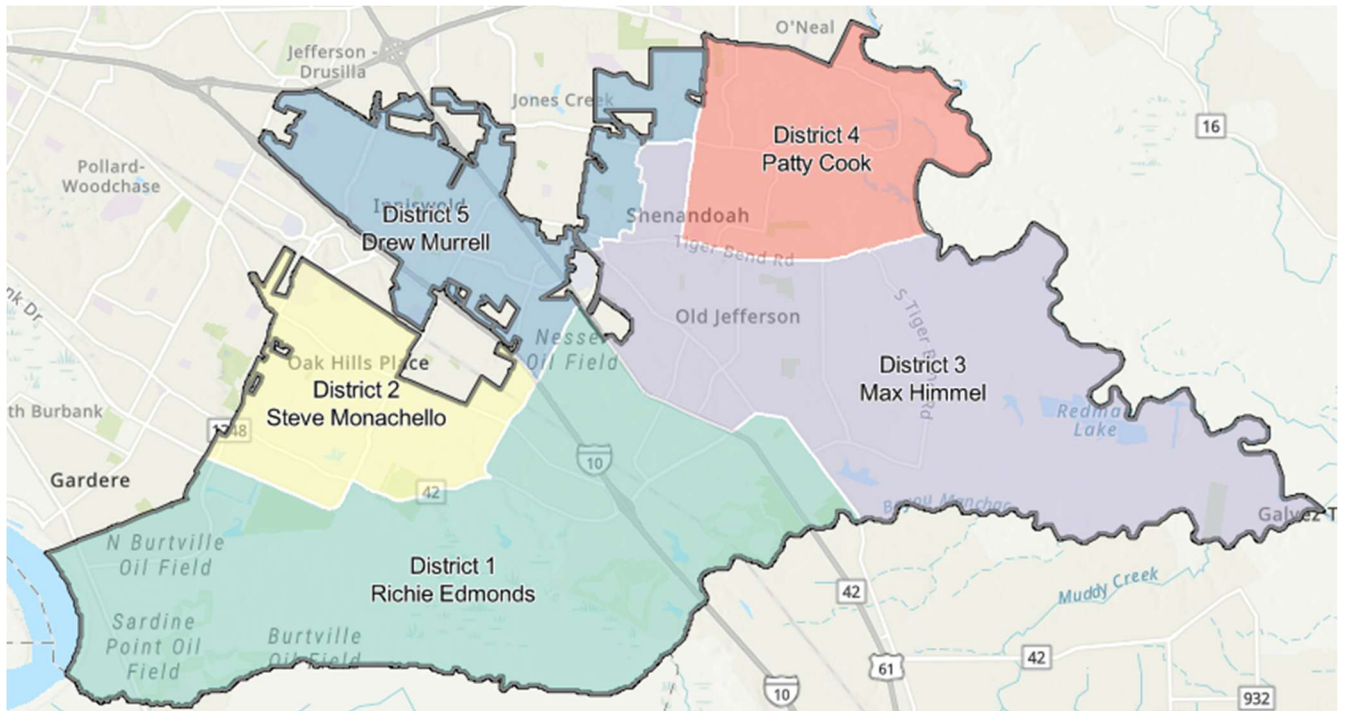


The City has an elected Chief of Police. Chief Todd Morris was elected in 2025 and his term expires on June 30, 2029.

The mission of the St. George Police Department is to uphold the founding commitment of the newly incorporated City: a small, efficient, and accountable government that faithfully serves its residents.

FORM OF GOVERNMENT

Below is a map showing the five Council districts of the City of St. George.



FORM OF GOVERNMENT

In keeping with the vision of the creation of the City of St. George, the leadership chose to privatize the provision of services. In June 2025, after a competitive bid process, the City of St. George contracted with Institute for Building Technology and Safety (IBTS) to provide the following administrative and development services through June 2030:

- Financial
- Emergency management
- Permit and inspection
- Planning and zoning
- Engineering
- Code enforcement
- Business development

In October 2025, after a competitive bid process, the City of St. George contracted with IBTS through June 2030 to manage and operate the City's public works, which primarily consists of streets and drainage. This contract is for a set amount and includes numerous performance measures. Supporting public safety, traffic incident response services are provided through a contract with On Scene Services. Outside of these contracts, the City employs: the Mayor, Chief of Police and Council members, all of whom are elected; the City Attorney and the City Clerk, who are appointed by the Mayor and approved by the City Council. City services are provided by contractors or subcontractors.

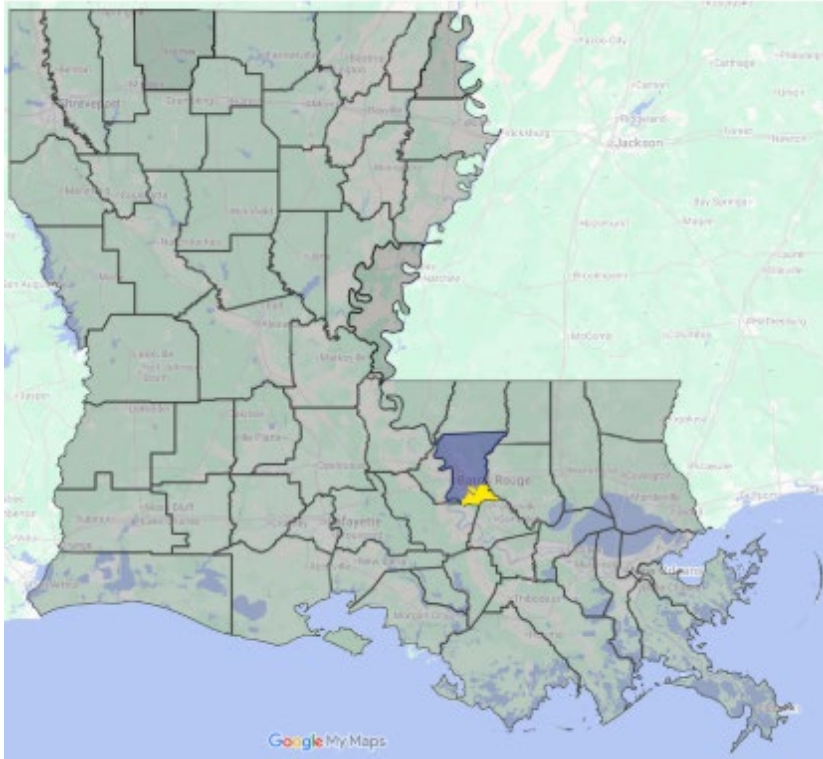
The following services are provided by East Baton Rouge Parish in accordance with intergovernmental cooperative endeavor agreements:

- Animal control
- Traffic light signal maintenance and monitoring
- Sales tax collections

The City Council of St. George has not levied any ad valorem (property) taxes on St. George residents since the City's inception. The taxable value of property located within St. George boundaries was \$1,479,088,931 in 2025, and residents of St. George paid a total of \$171,256,782 in ad valorem taxes to various taxing bodies in East Baton Rouge Parish in 2025, according to reports provided by the East Baton Rouge Parish Assessor's office. One mill of ad valorem taxes generates approximately \$1.5 million in valorem revenues. Provided by ad valorem taxes and user funding, East Baton Rouge Parish continues to administer services such as water, sewer, waste treatment, garbage collection and gas.

CITY HISTORY

On October 12, 2019, voters in the proposed boundaries of the City of St. George approved incorporation. The Louisiana Supreme Court upheld incorporation on April 26, 2024, and election of the City's inaugural municipal officers took place on March 29, 2025. St. George commenced operations in October 2024.



As illustrated in the map to the left, St. George is located in southeastern East Baton Rouge Parish in the State of Louisiana. For centuries, the waterways surrounding present-day St. George shaped the region's settlement, travel, and trade. Long before European exploration, the region's rivers and bayous were used by Indigenous peoples as transportation routes and sources of food and trade. The area was known by Indigenous people as Istrouma, meaning "red stick" which later became the name Baton Rouge.

The City of St. George is located in southeastern East Baton Rouge Parish in the State of Louisiana.

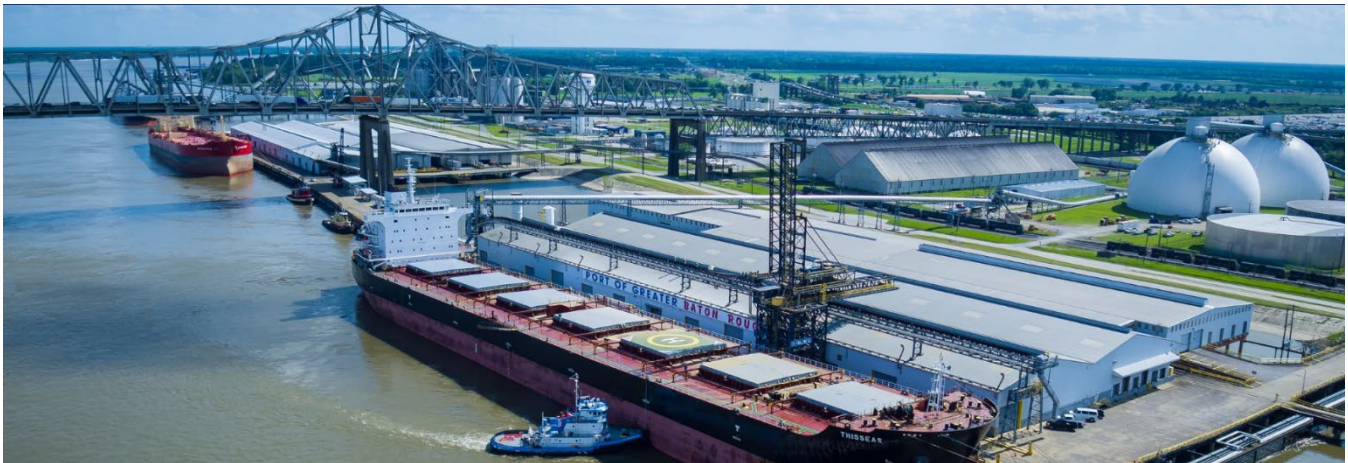
The East Baton Rouge Parish area boasts a rich cultural history. Originally inhabited by the Houma and Bayougoula tribes, it was controlled by the French, British, and Spanish during the eighteenth century, and was annexed by the United States after a rebellion against Spanish rule in 1810. The area that is now the City of St. George has been heavily influenced by these cultures.

Much of the area that is now St. George remained rural well into the twentieth century. Suburban growth accelerated in the post-World War II era as improved transportation networks and expanding economic opportunities encouraged residential development throughout southeastern East Baton Rouge Parish. Over time, neighborhoods, schools, and commercial centers developed across the area, shaping the community that would eventually become the City of St. George.

CITY HISTORY

The City of St. George is connected to other economic centers in the region by Interstate 10 (I-10), which runs from Jacksonville, Florida to Los Angeles, California. Other cities in East Baton Rouge Parish include Baker, City of Baton Rouge, Central, and Zachary. St. George is located immediately southeast of the City of Baton Rouge and approximately 60 miles northwest of the City of New Orleans. About five miles outside of St. George is Louisiana State University (LSU), which had a student population of approximately 35,000 during the 2025 academic year.

The Port of Greater Baton Rouge, located along the western shore of the Mississippi River eight miles northwest of St. George, is one of the largest and busiest ports in the United States, and connects to Florida and South Texas via the Gulf Intracoastal Waterway. This port supports a large share of goods transportation throughout the United States, making its proximity to St. George an important connection for many industries.

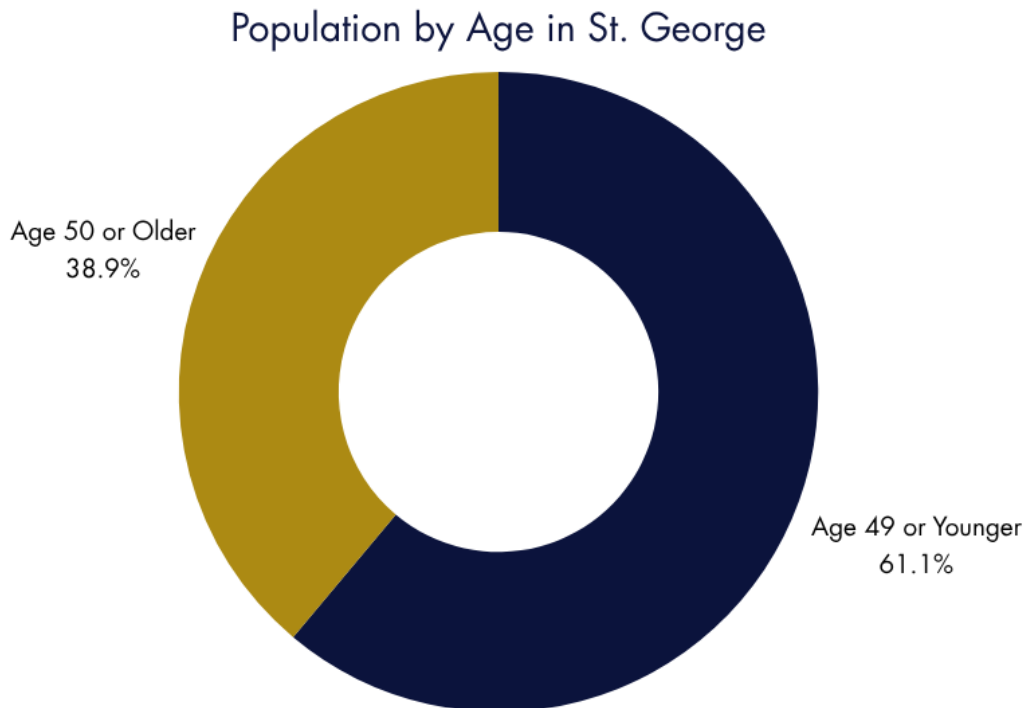


The Port of Greater Baton Rouge is 8 miles northwest of the City of St. George.

DEMOGRAPHICS

Population. Because the City of St. George was incorporated after the geographic boundaries for the 2020 United States Census were finalized, the Census Bureau does not report population data specifically for the City’s current municipal boundary. As a result, population estimates and projections for St. George must be derived by analyzing census tracts and block groups that overlap with the City’s boundaries. The City of St. George has an estimated current population of 80,873 residents based on an analysis using Esri Updated Demographics (June 2025), making it the 5th largest city in the State of Louisiana and 2nd largest city within East Baton Rouge Parish. Since St. George is a new city, there is no prior population data for its boundary. The St. George 2050 Comprehensive Plan is projecting an estimated 1.5% average annual growth rate.

Median Age. The median age in St. George is 41.3 years. 61.1% of the population is 49 years of age or younger (U.S. Census). The following chart depicts the percentage of the City’s population by age:



DEMOGRAPHICS

Education. The City of St. George is currently included in the East Baton Rouge Parish (EBR) school district, a public school district from Pre-K to 12th grade. Currently there are 21 schools in St. George, 38% of which are public schools, and 13,805 school-aged children (ages 5 to 19; source: U.S. Census).

40.8% of St. George residents over the age of 25 have a bachelor's degree or higher (U.S. Census), compared with East Baton Rouge Parish (25.9%) and the State of Louisiana (27.0%; source: U.S. Census). The following chart illustrates education attainment levels for residents over the age of 25:

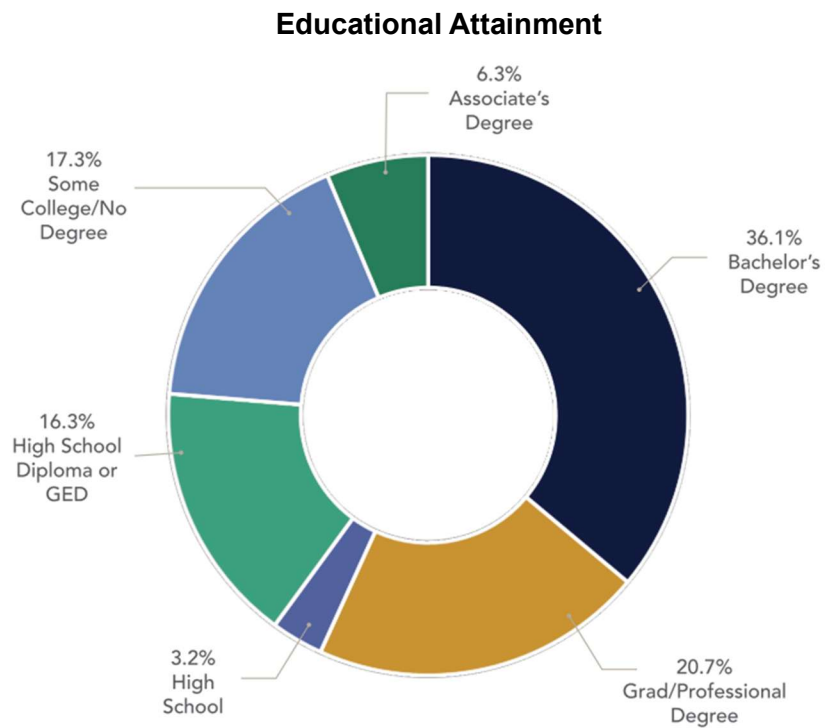


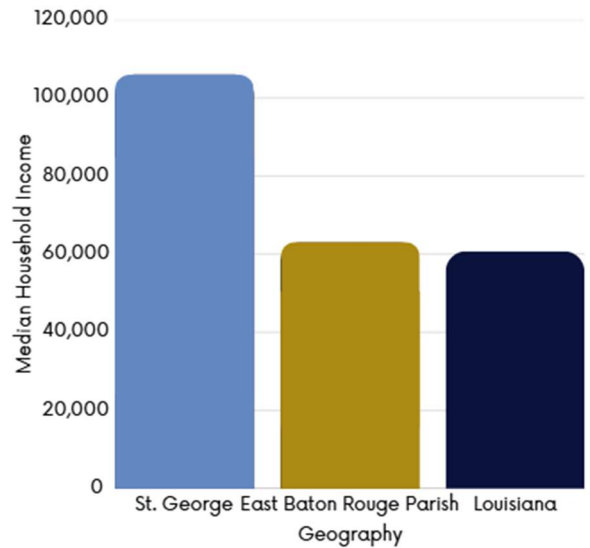
Figure 12: Education Attainment Breakdown

Source: Esri, 2025

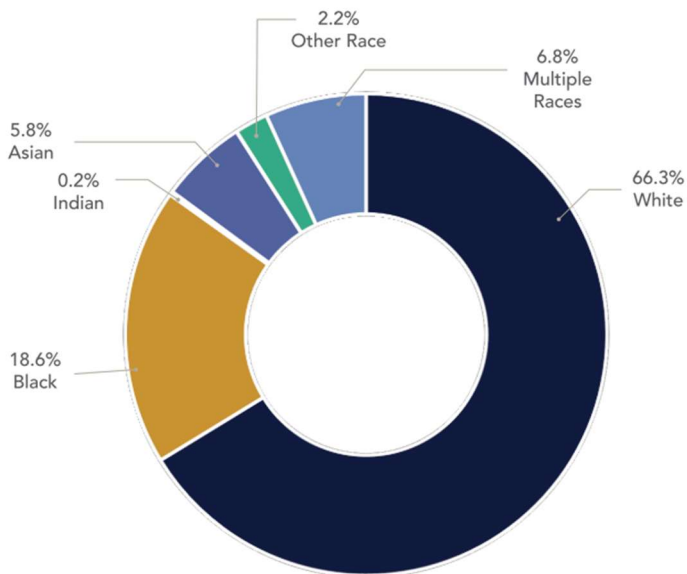
DEMOGRAPHICS

The median household income in St. George is \$106,001, compared with East Baton Rouge Parish (\$63,075) and the State of Louisiana (\$60,756; source: U.S. Census), as illustrated below:

Median Household Income



Race and Ethnicity



Esri's Diversity Index ranks St. George at 57.8, compared with 66.0 for East Baton Rouge Parish as a whole and 72.7 for the State of Louisiana. As the figure below illustrates, the largest group outside of the white population is the black population, at 18.6%.

DEMOGRAPHICS

Transportation. Public bus service in the Baton Rouge area is provided by the Capital Area Transit System (CATS). Current bus routes serve the City of St. George along its perimeter. Of the 19 bus lines, only four serve St. George, and none extend more than one mile inward.

The roadway network within the City consists of a mix of ownership and maintenance responsibilities. State-owned roadways maintained by the Louisiana Department of Transportation and Development primarily include federal and state highways that serve regional and interstate travel. Locally-owned roadways serve neighborhoods and local circulation and are maintained by the jurisdiction in which they are located. Private roadways are typically found within private development or gated communities and are maintained by property owners or associations.

Bluebonnet Boulevard and Siegen Lane serve as primary north-south corridors, handling high traffic volumes and connecting to major commercial centers and regional roadways. Highland Road, Perkins Road, and Burbank Drive are major east-west routes within St. George, linking residential neighborhoods with commercial districts, educational institutions, and regional connectors. Jones Creek Road, Jefferson Highway, and Coursey Boulevard serve as important arterial routes that balance traffic with neighborhood access. Airline Highway and Interstate 10 (I-10) are major regional corridors with high traffic volumes and freight activity and support long-distance travel, commuter movement, and economic activity.

Parks and Recreation. Currently all parks and trails within St. George are managed by the Recreation and Park Commission for the Parish of East Baton Rouge (BREC). There are 22 parks within the city limits, each offering a variety of amenities, including a greenway, skate park, and swimming pool. 49% of land in St. George is within a 10-minute walk of a park facility.



The Santa Maria Golf Course is an 18-hole course on 150 acres, featuring 18 lakes and two natural waterways.



Highland Road Community Park is a scenic destination for sports, nature, and community.

DEMOGRAPHICS

Healthcare. Within St. George's boundaries are two urgent care facilities and the Neuro Medical Center Rehabilitation Hospital. Seven much larger regional healthcare institutions are located immediately adjacent to St. George. In addition, a 120,000 square foot regional Veterans Administration Clinic that will provide general medical services is undergoing plan review.



The Neuro Medical Center Rehabilitation Hospital

Public Safety. The St. George Police Department provides law enforcement activities, in addition to partnering its “Keep Tiger Town Beautiful” beautification program and a multi-pronged approach homelessness initiative. The Department provides on-scene traffic incident response services in coordination with the East Baton Rouge Parish Sheriff’s Office.



LOCAL ECONOMY

St. George’s three major sources of revenue are sales taxes (91.9%), occupational licenses (5.6%), and building permits (1.7%). These are discussed in greater detail in the Budget section. The figure below shows the economic drivers for these revenue sources:

City of St. George	
Major Revenue Sources and Economic Drivers	
Revenue Source	Economic Driver
Sales Taxes	Consumer spending and retail activity
Occupational Licenses	Business activity and employment
Building Permits	Construction and development activity

St. George is immediately adjacent to the City Of Baton Rouge, Louisiana’s largest city by population and is connected to other economic sectors in the region by Interstate 10 (I-10), including New Orleans, which is approximately 60 miles to the southeast. This location provides St. George residents with access to broad and diverse employment opportunities in state government, education, and medical fields, among others. Quality of life, relatively low crime rate, increase in property values, and targeted business development encourage continued growth.

The estimated average unemployment rate in 2025 for the Baton Rouge metropolitan area and State are 4.2% and 4.4%, respectively. Currently an estimated 5.1% of St. George residents are below the poverty rate.

Since September 1, 1970, the Metropolitan Council of the City of Baton Rouge Parish of East Baton Rouge has been levying a 2% sales and use tax for general parochial purposes within East Baton Rouge Parish, exclusive of municipal areas. In December 2024 St. George voters authorized the City to levy and collect a perpetual 2% sales tax to replace the 2% sales and use tax levied by the Metropolitan Council. The City of St. George’s 2% sales and use tax began on April 1, 2025 and is to be used for general municipal purposes.

ECONOMIC DEVELOPMENT

Recent economic development projects in St. George include

1. Lipsey’s, one of the largest independently owned shooting sports distributors in the country, is relocating its headquarters from Baton Rouge to the City of St. George, to a larger location that will enable the company to expand operations in the future;
2. Construction of a 120,000 square foot Veterans Administration Clinic, which is in the plan review stage, will provide general medical services;
3. The Preserve at Harveston is a planned multi-use mixed neighborhood being developed on 370 acres with 178 single-family lots; the site plan for phase 1 has been approved; and
4. The Recreation and Park Commission for the Parish of East Baton Rouge (BREC) initiated a plan to upgrade the 133-acre Airline Highway Park to a “Community Park” with amenities such as a large baseball complex, sports fields, a walking trail, and a recreation center which will attract regional sports competition and provide an economic boon to St. George.



BRECs Plan for the Redevelopment of Airline Highway Park



From world-class competition and family fun to planning for future generations, St. George has been busy bringing the community together.

Thank you to everyone who joined us at the Cajun Classic Wheelchair Tennis Tournament, Touch-a-Truck, and our Housing Survey Event. Joint participation helps make St. George a stronger, more connected community.



Financial Structure, Policy, and Process



StGeorgeLa.gov

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FINANCIAL STRUCTURE, POLICY, AND PROCESS

FUND STRUCTURE

The City of St. George annually adopts a budget for the general fund (the primary operating fund) and the Traffic Impact Fund, the City’s only special revenue fund, which is used to account for revenue received for new developments which fund the traffic, transportation, and lighting improvements due to the new developments. Other governmental funds include the Capital Projects Fund and Revenue Notes 2025 debt service fund, for which annual budgets are not adopted. All funds of the City of St. George, listed in the chart below, are included in both this budget document and the annual audit report.

City of St. George Fund Structure
Governmental Funds
General Fund ^{1,2}
Traffic Impact special revenue fund ¹
Revenue Notes 2025 debt service fund
Capital Projects Fund
1 - An annual budget is appropriated by the City Council
2 - Major fund

Debt service funds are used to accumulate financial resources to pay principal and interest on outstanding debt. Major construction projects, such as road, drainage, and building acquisition and construction, regardless of the funding source, are accounted for in capital projects funds since they often encompass more than one fiscal year. Activities associated with impacts from new developments are accounted for in the special revenue fund, to the extent funded by Traffic Impact fees, or otherwise in the general fund. While the City Council does not formally adopt annual budgets for debt service or capital projects funds, those budgets are presented in the Capital, Debt, and Strategic Planning section to provide complete financial information on all funds of the City of St. George. The City does not have any proprietary or fiduciary funds. The following table shows the relationship between funds and departments:

FINANCIAL STRUCTURE, POLICY, AND PROCESS

USE OF FUNDS BY DEPARTMENT				
DEPARTMENT	FUND TYPE			
	General	Special Revenue	Debt Service	Capital Projects
Administration	✓		✓	
Building Permits	✓			
Code Enforcement	✓			
Engineering	✓	✓		✓
Finance	✓			
Planning and Development	✓			
Police	✓			
Public Works	✓			✓

The total appropriated budget for 2026-2027 is \$57.6 million in revenues and other financing sources, and \$57.2 million in expenditures and other financing uses. Total expenditures and other financing uses for all governmental funds, including the debt service and capital projects funds for which budgets are not appropriated, is \$67.7 million. The Fund Balance Schedule in the Budget section summarizes increase and decreases to fund balance for all categories of funds.

For purposes of budgeting, a **major fund** is defined as any fund whose revenues or expenditures, excluding other financing sources and uses, constitute more than 10% of the revenues or expenditures of the appropriated budget (\$5.2 million). The City of St. George has only one major fund for budgeting purposes, the general fund. While the Capital Projects Fund has expenditures of \$10 million, its budget is not appropriated. The audit report includes financial information on all funds of the City of St. George and is available by contacting City Hall at (225) 228-3200 or via email at municipal.services@stgeorgela.gov.

A **fund** is an accounting entity with a self-balancing set of accounts that are segregated for the purpose of carrying on specific activities in accordance with special regulations, restrictions, or limitations. Fund balance is the difference between assets and liabilities. A complete Glossary of Terms is included in the last section of this document.

FINANCIAL STRUCTURE, POLICY, AND PROCESS

ASSUMPTIONS AND BUDGETARY BASIS

Most of the 2026-2027 budget calculations are based on actual costs, historical data, known trends, reasonable estimates, and current knowledge of operations. The budgets for all funds are prepared using the **modified accrual basis of accounting**, the same accounting basis used to report fund financial statements in the annual audit report. The modified accrual accounting basis recognizes revenues when they are earned and expenditures when they are due. A **balanced budget** is defined in the Louisiana Local Government Budget Act (Louisiana Revised Statutes 39:1301-1315) and by the City of St. George as expenditures equal to or less than revenues plus available fund balance. Unspent encumbered appropriations lapse at the end of each fiscal year.

OVERVIEW OF THE BUDGET PROCESS

Budget planning and forecasting began in February. Weekly budget meetings among the Mayor and department heads were conducted in March and April to receive and discuss budget requests. The Mayor began meeting with elected officials in April. Public participation in the budget process began when a budget workshop was held on April 30 which afforded the public the opportunity to receive 2026-2027 budget information while the budget was being developed but before the budget was finalized or formally presented by the Mayor to the Council. This budget workshop was broadcast live and a recording of it is posted on the City's YouTube channel, <https://www.youtube.com/@CoStGeorgeLA>. Materials presented at the budget workshop are available in the Resource Center section of St. George's website, www.stgeorgela.gov.

In accordance with the Local Government Budget Act, formal participation in the budget process continued when on May 20 the Mayor made the proposed budget available for public inspection at City Hall. In compliance with the Local Government Budget Act, on May 29 a notice was published in the City's official journal, *The Advocate*, stating that the budget was available for public inspection and informing the public of the date, time and location of the public hearing to adopt the budget. The budget adoption ordinance was introduced on May 26; a copy of that ordinance is included in the Budget section of this document. Public participation continued through the public hearing and adoption of the budget on June 9, 2026.

The Finance Department monitors revenues and expenditures throughout the fiscal year and reports results to the City Council monthly. The **level of budgetary control** is at the function level. The process to amend the budget begins with identifying and explaining the specific amounts to be amended. The amended budget is presented to the City Council by ordinance before the close of the fiscal year. Following is a timeline of the 2026-2027 budget process:

Timeline of the Budget Process

<u>Date</u>	<u>Activity</u>	<u>Key Personnel</u>
February 2026	Budget planning and forecasting	Dustin Yates, Mayor Todd Morris, Chief of Police Scot Byrd, Program Director Brandon Boylan, Finance Director Stephanie Phillips, Engineering Director
March 9 - April 3	Weekly staff budget meetings	Dustin Yates, Mayor Scot Byrd, Program Director Brandon Boylan, Finance Director Todd Morris, Chief of Police Stephanie Phillips, Engineering Director
February - April	Prepare budgets	Brandon Boylan, Finance Director
Week of April 13	Mayor meet with individual City Council members to receive feedback	Dustin Yates, Mayor David Dellucci, Council Member at Large Jim Talbot, Council Member at Large Richie Edmonds, Council Member District 1 Steve Monachello, Council Member District 2 Max Himmel, Council Member District 3 Patty Cook, Council Member District 4 Drew Murrell, Council Member District 5
April - May	Prepare entity-wide budget and document	Brandon Boylan, Finance Director
April 30	Budget workshop to receive input from the public	Dustin Yates, Mayor Brandon Boylan, Finance Director
May 20	Operating Plan available for public inspection	Angela Norman, Assistant City Clerk
May 26	Introduce budget adoption ordinance	Dustin Yates, Mayor City Council Members
May 29	Notice of public hearing printed in <i>The Advocate</i>	Angela Norman, Assistant City Clerk
June 9	Public hearing: present budget and encourage public participation; consider budget adoption ordinance	Dustin Yates, Mayor City Council Members
June 30	Minutes from the June 9 meeting published in <i>The Advocate</i> , certifying completion of the budget process	Angela Norman, Assistant City Clerk
June 30, 2026	2025-2026 fiscal year ends	
July 1	2026-2027 fiscal year begins	
August 2026 - July 2027	Present monthly financial statements to the City Council, generally on the 4th Tuesday	Brandon Boylan, Finance Director
June 30, 2027	2026-2027 fiscal year ends	
August 2027	Audit of the 2026-2027 fiscal year generally begins	Brandon Boylan, Finance Director Independent auditor
December 31, 2027	The 2026-2027 audit report is due to the Louisiana Legislative Auditor	Brandon Boylan, Finance Director Independent auditor

FINANCIAL STRUCTURE, POLICY, AND PROCESS

FISCAL GUIDELINES AND FINANCIAL POLICIES

In the City of St. George's first year of operations, in addition to numerous financial policies, the City Council approved the following major financial policies:

- Budget Policy and Procedures (Resolution 2025-010),
- Purchasing and Disbursement Policy (Resolution 2025-010),
- Investment Policy (Resolution 2025-017), and
- Debt Service Policy (Resolution 2025-010).

In July 2025 the City Council adopted, by Ordinance 2025-033, a General Fund Reserve policy.

The **Budget Policy and Procedures**

1. States that the Mayor prepares the budget, the City Council adopts the budget, the Mayor administers and monitors the budget and proposes amendments, and the City Council amends the budget;
2. Lists all appropriated funds (the general fund and all special revenue funds);
3. States the length of the budget period (1 year) and definition of a balanced budget (expenditures cannot exceed revenues plus fund balance);
4. Prescribes the budget form and minimum information which should be provided;
5. Describes the budget process and procedures; and
6. Outlines monitoring and budget amendment guidelines.

The budget adoption ordinance states that the **legal level of budgetary control**, the level at which the Mayor may make adjustments to the adopted budget without City Council approval, is at the function level.

The **Purchasing and Disbursement** Policy states that purchases are initiated by the Mayor, Chief of Police, or their respective designee. A purchase order is prepared, and the Finance Director verifies that adequate funds are budgeted and available. The purchasing function is centralized, and the goods or services are procured using the appropriate method (written quotes, competitive bids, sealed bids, requests for proposal, or requests for qualifications) depending on the funding source and other factors.

Budget allocations for specific purposes constitute City Council approval except in such cases as state law may require. All purchasing will fully comply with the Public Bid Law (Louisiana Revised Statutes 38:2211 *et seq*) and federal requirements (Code of Federal Regulations, Title 2, Part 200). When a conflict arises, the procurement will be made in accordance with the most restrictive requirement.

FINANCIAL STRUCTURE, POLICY, AND PROCESS

The Purchasing and Disbursement Policy addresses use of state contracts, purchasing using another agency's contract ("piggybacking"), procurements related to homeland security, procurements using federal funds for disaster relief and emergency assistance, and documentation requirements.

The **Investment Policy** states that the three primary objectives of investment activities, in order, are

1. Preservation of the safety of principal, which entails mitigating credit risk and interest rate risk;
2. Structuring the maturity dates of the portfolio so that it remains sufficiently liquid to meet all operating requirements that may be reasonably anticipated; and
3. Designing the investment portfolio with the objective of obtaining a fair rate of return throughout budgetary and economic cycles.

Other topics addressed in the Investment Policy include

- Standards of care required, including prudence, ethics and conflicts of interest, and delegation of authority;
- Authorized financial dealers and custodians;
- Investment custody and internal controls;
- Reporting requirements; and
- An annual review of the Investments Policy.

Louisiana Revised Statutes 22:2955 lists investments that are suitable for political subdivisions located in the State of Louisiana and maximum maturities.

FINANCIAL STRUCTURE, POLICY, AND PROCESS

The purpose of the **Debt Services Policy** is to set forth parameters which will provide for consistency and continuity in the debt decision, which, in turn, leads to better long-term planning and financial health. Key points of the Debt Services Policy are:

1. Issuance of general obligation bonds and notes is limited exclusively for the acquisition, planning, design, construction, development, extension, enlargement, renovation, rebuilding, repair or improvement of land, waters, property, streets, buildings, equipment or facilities when it can be determined that future citizens will receive a benefit from the improvement(s) and the asset(s) outlive the length of the debt issued. A portion of the proceeds can also be used to pay the associated issuance costs and capitalized interest when appropriate.
2. Use of revenue bonds is limited to capital improvements for the City's water utility or other such enterprise utilities, or other revenue producing projects.
3. Proceeds from long-term debt shall not be used to fund current operating costs.
4. Use of short-term debt is limited to bond anticipation purposes.
5. The proceeds of revenue anticipation notes should be used for cash flow purposes only.
6. The useful life of the project assets being financed and the long-range financial and credit objectives shall be considered when determining the final maturity structure of the debt.

The Debt Services Policy also addresses credit objectives, methods of sale, refinancing or refunding of debt, disclosure, and payment of debt service.

The purposes of the **General Fund Reserve Policy** are to:

1. Plan for contingencies, such as natural disasters, unpredicted one-time large expenditures, revenue shortfalls, or other events or service needs that were unanticipated during budget development;
2. Provide stability and flexibility to respond to unexpected adversity or opportunities;
3. Maintain good standing with bond rating agencies;
4. Avoid interest expense by building reserves and then using them for intended purposes or to cover short-term cash shortfalls;
5. Generate investment income by investing reserves; and
6. Ensure cash is available to sustain services when revenues are unavailable.

The St. George City Council has set general fund reserve target levels at

- 33% of the current year budgeted operating expenditures plus other financing uses; and
- The residual amount, after deducting nonspendable, restricted, or committed amounts, is to be assigned for major construction projects.

FINANCIAL STRUCTURE, POLICY, AND PROCESS

The General Fund Reserve Policy also addresses funding and replenishing target amounts, conditions for funding reserves, and authority over reserves.

DEPARTMENT DESCRIPTIONS

The City of St. George has the following eight operational departments which are described below.

Administration

The Administration Department administers the City's operations, including

- Administering the Capital Improvement Plan in conjunction with the Engineering Department;
- Providing communications and public relations;
- Encouraging economic development;
- Supporting administrative hearings and the City Council;
- Implementing information technology, including website maintenance and tech support;
- Maintaining the City's Geographic Information System (GIS), a database of municipal addresses;
- Assisting with identifying, applying for, complying with, and reporting for federal and state grant assistance;
- Supporting other departments; and
- Coordinating emergency services, including emergency and catastrophic events response, debris clearing after weather events, and coordinating activities in the event of a declared emergency in coordination with the Chief of Police and other agencies.

Building Permits

The City of St. George Building Permits Department is committed to ensuring safe, compliant, and high- quality construction throughout the City. The Department oversees permitting, plan reviews, inspections, and code enforcement for residential, commercial, and industrial development. The Department works proactively with contractors, developers, and residents to promote compliance with adopted building codes and to streamline the construction process, and is dedicated to protecting the health, safety, and welfare of the community through consistent and professional service.

FINANCIAL STRUCTURE, POLICY, AND PROCESS

Building Permit Department services include

- Building, electrical, mechanical, and plumbing permits,
- Residential and commercial plan review,
- Construction inspections at all phases,
- Certificates of Occupancy and Completion,
- Code enforcement support and complaint investigations. and
- Contractor coordination and assistance.

Residents, contractors, and developers can access the City's online permitting system to apply for permits, request inspections, check permit status, and submit required documents.

Code Enforcement

The Code Enforcement Department for the City of St. George is responsible for upholding the ordinances of the City and the Unified Development Code (UDC). The goal of code enforcement is to maintain safe, healthy, and attractive communities by addressing issues such as unsafe structures, overgrown lawns, abandoned properties, and violations of property maintenance codes and zoning regulations.

Engineering

In alignment with the City of St. George's commitment to healthy and responsible growth, the Engineering Department plans and delivers quality public infrastructure, upholds the City's standards across development and construction, and safeguards the community through proactive stormwater and floodplain management.

The City of St George Engineering Department provides the following services:

- Capital improvement planning and projects including roadways, drainage, bridges, and other public facilities;
- Floodplain management, including determining flood zones, maintaining accurate maps, assisting property owners with flood insurance requirements, and promoting responsible practices that reduce flood risk and improve community resilience; and
- Infrastructure and development, including design, review, permitting, and construction inspection of the engineering components of private development projects; administering policies and procedures established for proposed developments throughout the City; and overseeing management and activities pertaining to rights-of-way.

FINANCIAL STRUCTURE, POLICY, AND PROCESS

Finance

In addition to providing traditional financial services such as purchasing, financial reporting, budgeting, and managing the annual audit, the Finance Department administers occupational licensing and renewals. The City of St. George requires businesses operating within its jurisdiction to obtain occupational licenses and pay the corresponding occupational license taxes. All new businesses, including home-based enterprises, must secure their occupational licenses before commencing operations.

Planning and Development

The Planning and Development Department is responsible for guiding the orderly growth and development of the City through the administration and enforcement of land use regulations, zoning ordinances, subdivision standards, and the City's UDC. The Department works to balance residential, commercial, and public interests while promoting responsible development, protecting property values, and preserving the character of the community.

The Department provides staff support to the City's Planning Commission and Zoning Commission, whose members are appointed by the City Council. Those commissions review proposed developments, zoning requests, subdivision plats, variances, and other land use matters, and provide recommendations in accordance with adopted ordinances and long-term planning objectives.

In addition to regulatory oversight, the Department assists residents, developers, business owners, and property owners with permitting, zoning inquiries, development review processes, and compliance with applicable codes and regulations. Through comprehensive planning and coordinated development efforts, the Department seeks to promote sustainable growth, infrastructure compatibility, economic development, and an enhanced quality of life for the community.

Police

The Police Department serves the community by promoting public safety, protecting property, and fostering positive relationships between law enforcement personnel and the public. The Department's mission is to uphold the founding commitment of the newly incorporated city: a small, efficient, and accountable government that faithfully serves its residents. In partnership with the East Baton Rouge Parish Sheriff's Office and other public safety partners at local, state, and federal levels, the St. George Police Department is dedicated to a coordinated and collaborative approach to protecting the community. Through professionalism, integrity, and community engagement, the St. George Police Department, under the direction of Chief of Police Todd Morris, safeguards neighborhoods, protects individual rights, and maintains the quality of life of St. George residents.

FINANCIAL STRUCTURE, POLICY, AND PROCESS

The Police Department's multi-pronged homelessness initiative is focused on connecting individuals experiencing homelessness with available support services, treatment resources, and safe alternatives through proactive outreach and community partnerships. The initiative emphasizes compassionate intervention and long-term assistance rather than enforcement alone. Working collaboratively with service providers, healthcare organizations, and recovery programs, Police Department personnel engage directly with vulnerable individuals to help them access resources that support stability, recovery, and improved quality of life.

Because the City of St. George is committed to preserving and enhancing the community's appearance, safety, and overall quality of life, it partnered with Keep Tiger Town Beautiful, a community initiative focused on promoting cleaner neighborhoods, attractive commercial corridors, and well-maintained public spaces throughout the City. Through coordinated beautification projects, litter reduction efforts, and strong community partnerships, the program seeks to create a welcoming environment for residents, businesses, and visitors alike. The initiative also encourages civic pride, volunteerism, and shared responsibility in maintaining the character and appearance of the community while fostering a stronger sense of unity among citizens.

Public Works

The Public Works Department is dedicated to maintaining safe roads, reliable infrastructure, clean public spaces, and essential services that support the St. George growing community. Services and areas of responsibility include

- Pothole or street issues, including signage, signals and striping;
- Roadside or drainage grass cutting;
- Drainage ditch or culvert clean outs;
- Sinkhole repairs;
- Removal of debris or junk piles;
- Removal of dead trees in rights-of-way or servitudes that pose a threat to public safety; and
- Tree canopy trimming.



Recently landscaped Sherwood Common Boulevard

Budget

BARNES & NOBLE
BOOKSELLERS



StGeorgeLa.gov

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June 9, 2026

To: Members of the St. George City Council
Residents of the City of St. George

On October 12, 2019 voters in the proposed boundaries of the City of St. George approved incorporation. The Louisiana Supreme Court upheld incorporation on April 26, 2024 and the City started operations in October 2024 under interim officials appointed by the Governor of Louisiana. Election of the City's inaugural municipal officers took place on March 29, 2025 whose terms were effective on July 1, 2025.

In that first period of operations, through June 30, 2025, actual revenues and other sources of funds totaled \$21.4 million. The City's second period of operations (2025-2026), its first full twelve months, includes budgeted revenues and other sources of \$55.9 million. This budget, for the period beginning July 1, 2026 and ending June 30, 2027, is for the City's third year of operations and includes revenues and other sources of \$57.1 million, an increase of \$1.2 million (2%) from the prior year (2025-2026 projected).

In Year 1 (period ending June 30, 2025) we sprang into action, just beginning operations and adopting various ordinances and policies. In Year 2 (July 2025 – June 2026) we

- Awarded contracts, after a competitive bid process, for the provision of City operations and services and public works;
- Applied for over \$120 million in federal grants;
- Started developing a comprehensive capital improvement plan, which will address, among other things, streets and drainage;
- Started developing the St. George 2050 Comprehensive Plan;
- Were intentional about working through the backlog of infrastructure work orders; and
- Purchased a building to house City Hall.

2026-2027 is St. George's third year of operations, and we have great plans, including

- Road preservation and safety projects totaling \$7.8 million;
- Street and drainage infrastructure improvements totaling \$2.2 million;
- \$294,000 in new public safety expenditures;
- Implement strategies included in the City's economic development plan to diversify revenues, identify new revenue streams and opportunities for growth; and
- Publication of the St. George 2050 Comprehensive Plan and Capital Improvement Plan which will address, among other topics, streets and drainage.

BUDGET MESSAGE

City leaders quickly solicited input from St. George’s residents about their priorities for their community. In December 2025, February 2026 and May 2026 City leaders held stakeholder dialogue workshops, during which the public provided valuable input regarding their concerns, priorities, and solutions. Much of the information received is being incorporated into the Capital Improvement Plan and 2050 Comprehensive Plan. A suggestion was made at the first stakeholder dialogue workshop that road striping and signage should be a goal; in February 2026 the City undertook this project as a direct result from this stakeholder input.

One of the challenges within the City of St. George is mobility. To cite one example, Siegen Lane serves as a vital transportation corridor in St. George and drivers and pedestrians face lack of speed control, stressful lane changes, and frequent crossings, in part because there are over 70 access points in its 6,211 feet of roadway. The City is currently pursuing federal funding to provide traffic flow and streetscape improvements to transform Siegen into a more enjoyable and safer corridor for all roadway users.

In addition, a significant number of new and improved travel lanes and street enhancements are planned or are being constructed as a part of the MOVEBR program, a 2018 transportation infrastructure project in East Baton Rouge Parish funded by a 30-year half-cent sales tax. Twenty-one projects are located within the City of St. George and are in various stages as shown in the chart below:

MOVEBR Projects		
Within the City of St. George		
Project Phase	Quantity	Costs
Planning	5	\$130,000,000
Right-of-Way/Utilities	1	\$24,000,000
Design	5	95,800,000
Construction	4	189,600,000
Construction completed	6	42,550,000
Total	21	\$481,950,000

St. George has also conducted its own roadway condition inventory and is in the process of developing a streets Comprehensive Streets Plan, which is expected to be completed in 2026. The 2026-2027 budget includes \$5 million for road preservation, part of \$10 million that will be spent over three years.

Another challenge which St. George leaders are addressing is repetitive flood prevention and drainage. The City of St. George is located in an area historically vulnerable to flooding due to the area’s low-lying terrain, dense network of bayous, and limited natural drainage capacity. These natural flood risks are further intensified by development. City leaders are addressing this challenge through land-use planning, building code enforcement, and infrastructure investments. The 2026-2027 budget includes \$2.2 million in drainage infrastructure projects.

BUDGET MESSAGE

OVERALL ANALYSIS – GENERAL FUND

Operations in the fiscal year that ended June 30, 2025 (the prior fiscal year, the City's first year of operations) resulted in a net increase in fund balance of \$16.9 million. For the 2025-2026 (current) fiscal year the City Council initially adopted a general fund budget with a net increase in fund balance of \$10.2 million. Through February, the City projects that the current fiscal year will end with revenues and other sources of funds totaling \$55.9 million, a decrease of \$2.9 million or 5% from the original budget, and expenditures and other uses of funds totaling \$37.5 million (23% less than originally budgeted), resulting in a net increase in fund balance of \$18.4 million. The reason for the decrease in sales tax revenues is that the original budget was developed using preliminary sales tax revenue estimates during the City's organizational phase, when limited historical information was available; actual collections from the City's first full year of operations are providing a more refined basis for future revenue projections. The decrease in expenditures is primarily because the implementation date of the public works contract was four months after the current fiscal year started.

Looking forward to the 2026-2027 fiscal year, the City Council is anticipating that general fund revenues and other sources of funds will total \$57.1 million, \$1.3 million (2%) more than projected for the current fiscal year, as shown in the summary budget following. Sales tax revenues are expected to increase by \$1 million (2%), and occupational licenses are expected to increase by \$135,280 (4%) over amounts projected for the current fiscal year.

Anticipated 2026-2027 general fund expenditures and other uses of funds of \$57.1 million are \$19.6 million (52%) more than projected for the current fiscal year, primarily because 2026-2027 includes a full twelve months of robust operations and includes the following major expenditures:

- \$10 million for capital outlay,
- \$23.6 million for public works, and
- \$293,855 additional in Public Safety to lease three vehicles and purchase law enforcement equipment.

In addition, the contract for administration and development services increases by 5%.

BUDGET MESSAGE

In keeping with the vision of the creation of the City of St. George, the City Council chose to privatize the provision of services. The 2026-2027 budget includes \$38.7 million for the following three major contracts, all of which were awarded following a competitive bid process:

MAJOR CONTRACTS IN FYE 2027				
Type of Service	Contractor	Amount	Contract Period	
			Start	End
Administration and Development	Institute for Building Technology and Safety	\$13,642,961	7/1/2025	6/30/2030
Public Safety	On Scene Services	1,556,250	8/18/2025	8/31/2028
Management of Public Works	Institute for Building Technology and Safety	<u>23,496,711</u>	11/1/2025	6/30/2030
	Total	\$38,695,922		

The essentially break-even net increase in fund balance of \$35,989 is driven primarily by a modest 2% projected increase in sales tax revenues and reductions in numerous expenditures, offset by an increase in capital outlay. Historical financial information on revenues and expenditures is included in a table in the Statistical section. The table on the following page provides summary information for the general fund. The appropriated budgets are prepared on the **modified accrual basis of accounting**, the same basis of accounting used to prepare fund financial statements according to generally accepted accounting principles and reported in the annual audit.

BUDGET MESSAGE

**City of St. George, Louisiana
General Fund
Summary Budget 2026 - 2027**

	2025 -2026			Change 2026 Final Budget to 2027 Budget		
	FYE 2025 Actual	Projected Actual	Proposed Amended Budget	2026-2027 Budget	Amount	%
REVENUES						
General Sales and Use Tax	\$ 5,000,000	\$ 49,978,950	\$ 50,000,000	\$ 51,000,000	\$ 1,000,000	2%
Occupational License	2,686,936	3,264,720	3,300,000	3,400,000	100,000	3%
Building Permits and Fees	681,891	1,303,016	1,000,000	1,600,000	600,000	60%
Other Revenues	131,528	1,314,357	443,000	1,118,748	675,748	
Total Revenues:	8,500,355	55,861,043	54,743,000	57,118,748	2,375,748	4%
EXPENDITURES						
Legislative	4,500	3,588	24,000	24,000	-	0%
Judicial	11,500	299,574	401,000	540,000	139,000	35%
Executive	35,034	650,551	718,934	662,946	(55,988)	-8%
General Administration	1,070,540	1,195,358	2,077,024	2,038,324	(38,700)	-2%
Operations and Services	2,255,550	30,804,561	34,550,000	37,650,000	3,100,000	9%
Planning and Zoning	1,002,272	543,632	1,612,579	475,000	(1,137,579)	-71%
Public Safety	71,718	1,735,327	2,682,810	2,955,066	184,256	10%
Flood Control	-	20,395	900,000	350,000	(550,000)	-61%
Highways and Streets	36,494	204,492	465,000	1,100,000	635,000	137%
Sanitation	-	-	100,000	-	(100,000)	-100%
Code Enforcement	-	319,956	540,000	275,000	(265,000)	-49%
Economic Development	-	91,862	175,000	250,000	75,000	43%
Intergovernmental Expenditures	-	1,203,316	1,205,000	1,128,000	50,000	-6%
Special Events	-	8,300	75,000	125,000	50,000	67%
Total Expenditures	4,487,608	37,080,912	45,526,347	47,573,336	2,085,989	4%
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	4,012,747	18,780,131	9,216,653	9,545,412	289,759	4%
OTHER FINANCING SOURCES (USES)						
Other Expenditures:						
Transfer in - Transition District	11,865,650	-	-	-	-	0%
Proceeds from issuance of debt	1,000,000	-	-	-	-	0%
Transfer out - Capital Projects Fund	-	(275,000)	(4,500,000)	(9,028,423)	4,528,423	101%
Transfer out - Debt Service Fund	-	(146,435)	(320,000)	(481,000)	161,000	50%
Total Other Other Financing Sources (Uses)	12,865,650	(421,435)	(4,820,000)	(9,509,423)	4,689,423	97%
NET CHANGE IN FUND BALANCE	16,878,397	18,358,696	4,396,653	35,989	(4,360,664)	-99%
Fund Balance, Beginning of Year	-	16,878,397	16,878,397	35,237,093		
FUND BALANCE, END OF YEAR	\$ 16,878,397	\$ 35,237,093	\$ 21,275,050	\$ 35,273,082		

BUDGET MESSAGE

BUDGET HIGHLIGHTS

The 2026-2027 budget includes a **\$10 million investment in 7 major infrastructure and drainage capital projects** throughout the City, the complete list for which is in the Capital, Debt, and Strategic Planning section of this document.

In addition, **\$23.6 million is budgeted for the management public works** including maintaining safe roads, reliable infrastructure, and clean public spaces, and providing other essential services that support the St. George growing community. In October 2025 approximately 1,800 work orders for repairs to drainage, streets, and other public works were transferred to the City from East Baton Rouge Parish, some dating as far back as 2013. The management of public works contract was signed in November 2025, and one month later the City's Public Works Department began addressing these work orders. Through April 2026, 32% of these workorders have been closed.

Public Safety expenditures include \$293,855 in the following new expenditures:

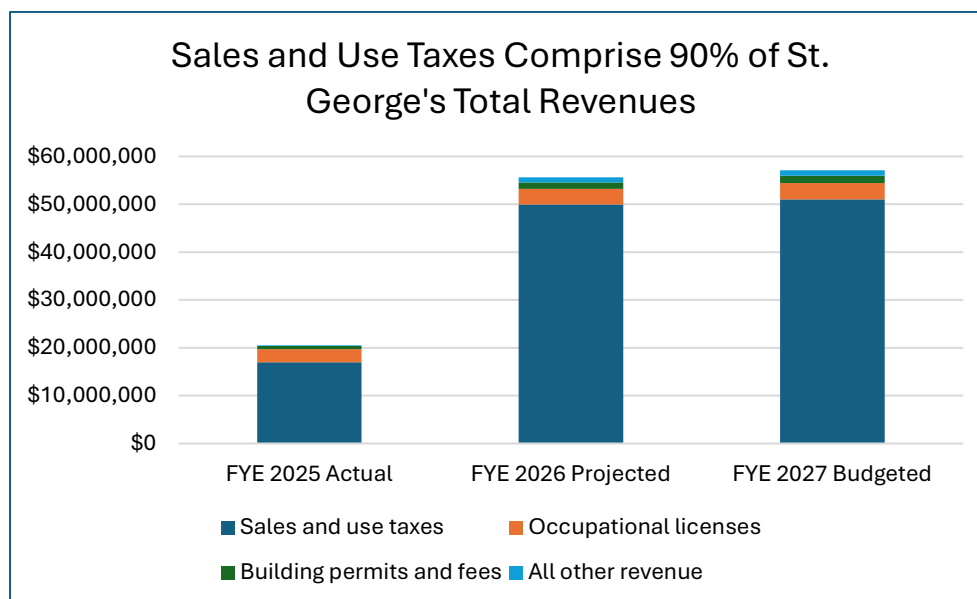
NEW Public Safety Expenditures in the 2026-2027 Budget		
1.	Lease three vehicles and outfit them with in-dash camera systems	\$137,900
2.	Purchase various law enforcement equipment, firearms, and radio communications	\$71,455
3.	Purchase mobile computer and IT equipment for all law enforcement officers	\$28,500
4.	Purchase a records management system and integrate it with existing systems	\$56,000
Total		\$293,855

The department will enhance law enforcement services by identifying community needs, deploying modern technology such as license plate recognition systems, and implementing innovative strategies to strengthen public safety. In addition, the 2026-2027 budget includes the addition of three volunteer reserve officers, bringing the total to five sworn officers. Traffic incident response services are provided through a contract with On Scene Services. Law enforcement services are provided by the East Baton Rouge Parish Sheriff's Office.

REVENUES

The three primary sources of general fund revenue for the City of St. George are sales and use taxes (\$51 million), occupational licenses (\$3.4 million), and building permit fees (\$1.6 million). The following chart compares these three major sources of revenues over the City's first three years:

BUDGET MESSAGE



The City of St. George has a revenue structure that is both a strength and a vulnerability. The strength is that the City sits within one of the strongest retail and commercial corridors in Louisiana, with a comparatively affluent population, strong residential growth, and significant ongoing development activity. The vulnerability is that approximately 90% of revenues are tied directly or indirectly to consumer spending and development activity, making the City highly sensitive to economic cycles, inflation, interest rates, and retail shifts. Taking all these factors into consideration, the 2026-2027 budget includes a modest 2% overall increase in total revenues from the current year.

Sales and use taxes are primarily driven by retail sales activity, restaurant spending, construction materials and business spending, as well as by population growth, commercial development and inflation. The 2025-2026 fiscal year was the City's first full twelve months of receiving sales and use tax revenues. For 2026-2027 the City is projecting a modest 2% growth in sales and use tax revenues which reflects a conservative growth assumption intended to recognize the City's limited operating history. The estimate assumes stable economic conditions, continued commercial activity, and modest organic growth within the local economy.

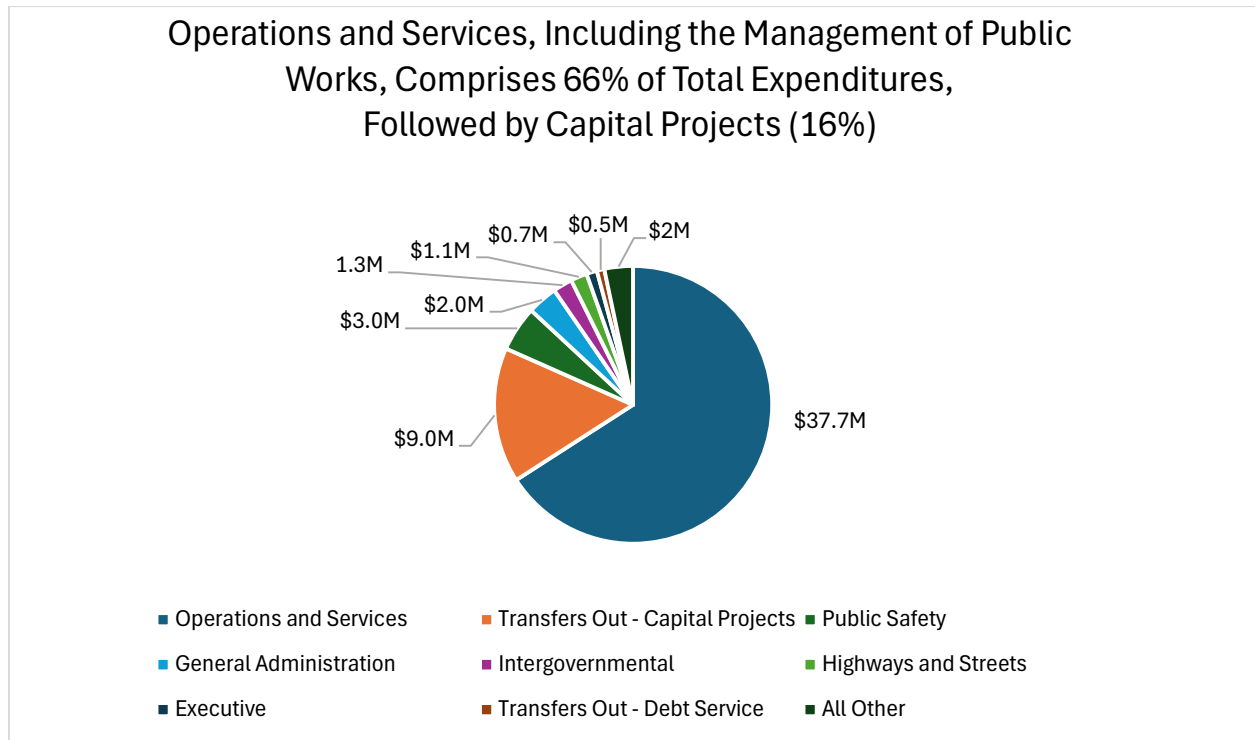
BUDGET MESSAGE

Occupational licenses are based on the number of businesses operating in the City and their gross business receipts. The projected 4% increase in occupational license revenues reflects anticipated growth in the City’s commercial base, continued steady commercial activity and business formation, expanding economic activity, and the maturation of the City’s business licensing and revenue collection processes.

Building permit fees are driven by residential and commercial construction and redevelopment activity. The projected 23% increase in building permit fee revenues reflects anticipated growth in construction activity in developments approved by the Planning Commission.

EXPENDITURES

Expenditures and other uses of funds in 2026-2027 total \$57.1 million as shown in the following chart, an increase of 41% over current year projected amounts:



BUDGET MESSAGE

The largest expenditure increases from current year projected to 2026-2027 budgeted are for the following:

Transfers Out for Capital Projects	\$6,278,423
Management of Public Works	\$6,026,999
Public Safety	\$1,219,739
Administration and Development Services	\$810,961
Transfers Out for Debt Service	\$334,565

A major focus of 2026-2027 is continued investment in infrastructure and drainage, which is reflected in the increase in public works services and capital projects.

Administration and Development Services includes a 5% increase in the contract for these services. However, the contract includes a capital asset gain cap, requiring that any gains above that cap be refunded to the City. The increase in transfers out for debt service are due to the City issuing \$3 million in Revenue Notes (Series 2025B) in March 2025 to purchase the building located at 11207 Proverbs Avenue for the location of the St. George City Hall, thus increasing debt service requirements. The details of the City's debt are discussed in the Capital, Debt, and Strategic Planning section.

The City of St. George uses the Chart of Accounts prescribed by the Louisiana Legislative Auditor as required in Louisiana Revised Statutes 24:515, which is also used for budget preparation and reporting purposes. This financial reporting format is somewhat different from the City's operational departments. The table below shows the relationship between the budget and financial reporting functions and the City's operational departments.

BUDGET REPORTING FUNCTION BY OPERATIONAL DEPARTMENT								
	Operational Department							
Chart of Accounts Function	Administration	Building Permits	Code Enforcement	Engineering	Finance	Planning and Development	Police	Public Works
Legislative	✓							
Judicial	✓		✓					
Executive	✓							
General Administration	✓							
Operations and Services	✓	✓	✓	✓	✓	✓	✓	✓
Planning and Zoning						✓		
Public Safety							✓	
Flood Control				✓				✓
Highways and Streets				✓				✓
Code Enforcement			✓					
Economic Development	✓					✓		
Intergovernmental	✓							
Special Events	✓							

BUDGET MESSAGE

The **legal level of budgetary control**, the level at which management may make changes to the budget without special approval from the City Council, is at the function level (the rows in the previous chart).

AMENDMENTS TO CURRENT YEAR BUDGETS

The St. George City Council first amended the 2025-2026 (current year) General Fund budget in July 2025 as follows:

- Planning and Zoning was increased by \$200,000, from \$400,000 to \$600,000, for development of the comprehensive land use plan;
- Transfers Out to the Debt Service fund was increased by \$240,000, from \$80,000 to \$320,000, to pay estimated debt service costs; and
- Transfers Out to the Capital Projects fund was increased by \$500,000, from \$500,000, from \$4 million to \$4,500,000, to renovate the building located at 11207 Proverbs Avenue to house St. George City Hall.

The 2025-2026 General Fund budget is being amended a second time as follows:

- Reduce General Sales and Use Tax revenues by \$4 million, from \$54 million to \$50 million, to reflect actual amounts received and amounts projected through the end of the fiscal year; and
- Increase expenditures for Sales Tax Collection Fees by \$288,600, from \$96,400 to \$385,000, to better reflect current projections; and
- Add Traffic Light Signal Monitoring expenditure of \$620,000 as provided for in the intergovernmental agreement with East Baton Rouge Parish.

In addition, the 2025-2026 Traffic Impact special revenue fund budget is being amended as follows:

- Reduce Traffic Impact Fees revenue by \$850,000, from \$1 million to \$150,000, refining the preliminary estimate to actual collections; and
- Reduce Traffic-Related Infrastructure expenditures by \$500,000, from \$500,000 to zero, since no projects were identified in the current fiscal year, before the capital improvement plan is completed.

BUDGET MESSAGE

ACKNOWLEDGMENTS

The City Council acknowledge the efforts of the following people in preparing the 2026-2027 operating plan:

Brandon Boylan, Finance Director,
Scot Byrd, Program Director,
Todd Morris, Chief of Police,
Bryant Dixon, Planning and Development Director,
Stephanie Phillips, Engineering Director, and

The entire staff of the Finance Department.



Mayor Dustin Yates



The Preserve at Harveston

City of St. George, Louisiana
All Governmental Funds Combined
Budget 2026-2027

	<u>Major Fund General</u>	<u>Special Revenue</u>	<u>Subtotal - Appropriated</u>	<u>Capital Projects</u>	<u>Debt Service</u>	<u>Grand Total</u>
<u>REVENUES</u>						
General Sales and Use Tax	\$ 51,000,000	\$ -	\$ 51,000,000	\$ -	\$ -	\$ 51,000,000
Occupational License	3,400,000	-	3,400,000	-	-	3,400,000
Building Permits and Fees	1,600,000	-	1,600,000	-	-	1,600,000
Other Revenues	1,118,748	500,000	1,618,748	1,222,572	-	2,841,320
Total Revenues	<u>57,118,748</u>	<u>500,000</u>	<u>57,618,748</u>	<u>1,222,572</u>	<u>-</u>	<u>58,841,320</u>
<u>EXPENDITURES</u>						
Legislative	24,000	-	24,000	-	-	24,000
Judicial	540,000	-	540,000	-	-	540,000
Executive	662,946	-	662,946	-	-	662,946
General Administration	2,038,324	-	2,038,324	-	-	2,038,324
Operations and Services	37,650,000	-	37,650,000	-	-	37,650,000
Planning and Zoning	475,000	-	475,000	-	-	475,000
Public Safety	2,955,066	-	2,955,066	-	-	2,955,066
Flood Control	350,000	-	350,000	-	-	350,000
Infrastructure Improvements	-	-	-	10,024,110	-	10,024,110
Highways and Streets	1,100,000	125,000	1,225,000	-	-	1,225,000
Code Enforcement	275,000	-	275,000	-	-	275,000
Economic Development	250,000	-	250,000	-	-	250,000
Debt Service	-	-	-	-	481,000	481,000
Intergovernmental Expenditures	1,128,000	-	1,128,000	-	-	1,128,000
Special Events	125,000	-	125,000	-	-	125,000
Total Expenditures	<u>47,573,336</u>	<u>125,000</u>	<u>47,698,336</u>	<u>10,024,110</u>	<u>481,000</u>	<u>58,203,446</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>9,545,412</u>	<u>375,000</u>	<u>9,920,412</u>	<u>(8,801,538)</u>	<u>(481,000)</u>	<u>637,874</u>
<u>OTHER FINANCING SOURCES (USES)</u>						
Other Sources of Funds	-	-	-	9,028,423	481,000	9,509,423
Other Uses of Funds	(9,509,423)	-	(9,509,423)	-	-	(9,509,423)
Net Other Other Financing Sources (Uses)	<u>(9,509,423)</u>	<u>-</u>	<u>(9,509,423)</u>	<u>9,028,423</u>	<u>481,000</u>	<u>-</u>
<u>NET CHANGE IN FUND BALANCES</u>	35,989	375,000	410,989	226,885	-	637,874
Fund Balances, Beginning of Year	35,237,093	157,671	35,394,764	83,600	-	35,478,364
FUND BALANCES, END OF YEAR	<u>\$ 35,273,082</u>	<u>\$ 532,671</u>	<u>\$ 35,805,753</u>	<u>\$ 310,485</u>	<u>\$ -</u>	<u>\$ 36,116,237</u>

**City of St. George, Louisiana
General Fund
Summary Budget 2026 - 2027**

	2025 -2026			2026-2027 Budget	Change 2026 Final Budget to 2027 Budget	
	FYE 2025 Actual	Projected Actual	Proposed Amended Budget		Amount	%
<u>REVENUES</u>						
General Sales and Use Tax	\$ 5,000,000	\$ 49,978,950	\$ 50,000,000	\$ 51,000,000	\$ 1,000,000	2%
Occupational License	2,686,936	3,264,720	3,300,000	3,400,000	100,000	3%
Building Permits and Fees	681,891	1,303,016	1,000,000	1,600,000	600,000	60%
Other Revenues	131,528	1,314,357	443,000	1,118,748	675,748	
Total Revenues:	8,500,355	55,861,043	54,743,000	57,118,748	2,375,748	4%
<u>EXPENDITURES</u>						
Legislative	4,500	3,588	24,000	24,000	-	0%
Judicial	11,500	299,574	401,000	540,000	139,000	35%
Executive	35,034	650,551	718,934	662,946	(55,988)	-8%
General Administration	1,070,540	1,195,358	2,077,024	2,038,324	(38,700)	-2%
Operations and Services	2,255,550	30,804,561	34,550,000	37,650,000	3,100,000	9%
Planning and Zoning	1,002,272	543,632	1,612,579	475,000	(1,137,579)	-71%
Public Safety	71,718	1,735,327	2,682,810	2,955,066	184,256	10%
Flood Control	-	20,395	900,000	350,000	(550,000)	-61%
Highways and Streets	36,494	204,492	465,000	1,100,000	635,000	137%
Sanitation	-	-	100,000	-	(100,000)	-100%
Code Enforcement	-	319,956	540,000	275,000	(265,000)	-49%
Economic Development	-	91,862	175,000	250,000	75,000	43%
Intergovernmental Expenditures	-	1,203,316	1,205,000	1,128,000	50,000	-6%
Special Events	-	8,300	75,000	125,000	50,000	67%
Total Expenditures	4,487,608	37,080,912	45,526,347	47,573,336	2,085,989	4%
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	4,012,747	18,780,131	9,216,653	9,545,412	289,759	4%
<u>OTHER FINANCING SOURCES (USES)</u>						
Other Expenditures:						
Transfer in - Transition District	11,865,650	-	-	-	-	0%
Proceeds from issuance of debt	1,000,000	-	-	-	-	0%
Transfer out - Capital Projects Fund	-	(275,000)	(4,500,000)	(9,028,423)	4,528,423	101%
Transfer out - Debt Service Fund	-	(146,435)	(320,000)	(481,000)	161,000	50%
Total Other Other Financing Sources (Uses)	12,865,650	(421,435)	(4,820,000)	(9,509,423)	4,689,423	97%
<u>NET CHANGE IN FUND BALANCE</u>	16,878,397	18,358,696	4,396,653	35,989	(4,360,664)	-99%
Fund Balance, Beginning of Year	-	16,878,397	16,878,397	35,237,093		
FUND BALANCE, END OF YEAR	\$ 16,878,397	\$ 35,237,093	\$ 21,275,050	\$ 35,273,082		

City of St. George, Louisiana
General Fund
Budget 2025 - 2026 Projected and Amended

2025-2026

	Original Budget	Budget as Amended in August	Actual July - Feb.	Projected March - June	Projected July - June	Proposed Amended Budget	Change from Projected to Proposed Amended	
							Amount	% Change
REVENUES								
Taxes:								
General Sales and Use Tax	\$ 54,000,000	\$ 54,000,000	\$ 33,143,570	\$ 16,835,380	\$ 49,978,950	\$ 50,000,000	\$ 21,050	0%
Penalties and Interest Sales Tax	45,000	45,000	35,380	4,620	40,000	45,000	5,000	13%
Telephone/Franchise Fees	100,000	100,000	3,976	96,024	100,000	100,000	-	0%
Occupational License	3,300,000	3,300,000	2,355,070	909,650	3,264,720	3,300,000	35,280	1%
Refunds- Insurance Premium Tax	10,000	10,000	-	-	-	10,000	10,000	-
Total Taxes:	57,455,000	57,455,000	35,537,996	17,845,674	53,383,670	53,455,000	71,330	0%
Charges for Services:								
Fines, Forfeitures, Crt Cost and Bond Fees	50,000	50,000	9,930	40,000	49,930	50,000	70	0%
Building Permits and Fees	1,000,000	1,000,000	903,016	400,000	1,303,016	1,000,000	(303,016)	-23%
Zoning and Subdivision Fees	108,000	108,000	57,704	28,852	86,556	108,000	21,444	25%
Surplus Sales Revenues	5,000	5,000	-	-	-	5,000	5,000	-
All Other Revenues	5,000	5,000	191,188	-	191,188	5,000	(186,188)	-97%
Rental Income	-	-	69,832	34,916	104,748	-	(104,748)	-100%
Interest Earned	120,000	120,000	501,936	240,000	741,936	120,000	(621,936)	-84%
Total Charges for Services:	1,288,000	1,288,000	1,733,605	743,768	2,477,373	1,288,000	(1,189,373)	-48%
Total Revenues:	58,743,000	58,743,000	37,271,601	18,589,442	55,861,043	54,743,000	(1,118,043)	-2%
EXPENDITURES								
Legislative:								
Rent - Meetings	10,000	10,000	-	-	-	10,000	10,000	-
Education and Conferences	12,000	12,000	-	-	-	12,000	12,000	-
Postage, Supplies and Equipment	1,000	1,000	2,392	1,196	3,588	1,000	(2,588)	-72%
Legal Notices	1,000	1,000	-	-	-	1,000	1,000	-
Total Legislative:	24,000	24,000	2,392	1,196	3,588	24,000	20,412	-
Judicial:								
Legal Services	300,000	300,000	101,423	168,000	269,423	300,000	30,577	11%
Admin Hearing Officer	40,000	40,000	-	-	-	40,000	40,000	-
Notifications	3,000	3,000	2,351	-	2,351	3,000	649	28%
General Supplies and Office Exp.	5,000	5,000	8	492	500	5,000	4,500	900%
Postage	3,000	3,000	-	-	-	3,000	3,000	-
Enforcement of Admin Orders	50,000	50,000	27,300	-	27,300	50,000	22,700	83%
Total Judicial:	401,000	401,000	131,082	168,492	299,574	401,000	101,426	34%
Executive:								
Salary/Wages-Mayor	532,000	532,000	274,667	137,333	412,000	532,000	120,000	29%
Payroll Taxes	42,534	42,534	64,038	31,200	95,238	42,534	(52,704)	-55%
Health Insurance	30,000	30,000	632	8,000	8,632	30,000	21,368	248%
Retirement Expense	54,400	54,400	43,261	23,935	67,196	54,400	(12,796)	-19%
City Clerk Services	24,000	24,000	10,000	14,000	24,000	24,000	-	0%
Education and Conferences	15,000	15,000	100	10,000	10,100	15,000	4,900	49%
General Supplies and Office Equipment	10,000	10,000	22,761	-	22,761	10,000	(12,761)	-56%
Dues and Subscriptions	11,000	11,000	10,624	-	10,624	11,000	376	4%
Total Executive:	718,934	718,934	426,083	224,468	650,551	718,934	68,383	11%

(Continued)

City of St. George, Louisiana
General Fund
Budget 2025 - 2026 Projected and Amended

2025-2026

	Original Budget	Budget as Amended in August	Actual July - Feb.	Projected March - June	Projected July - June	Proposed Amended Budget	Change from Projected to Proposed Amended	
							Amount	% Change
General Administration:								
Accounting Audit	\$ 150,000	\$ 150,000	\$ 23,510	\$ 11,755	\$ 35,265	\$ 150,000	\$ 114,735	325%
Rent	250,000	250,000	-	-	-	250,000	250,000	-
Loan Payments	120,000	120,000	52,201	(52,201)	-	120,000	120,000	-
Repairs and Maintenance	6,000	6,000	65,610	32,805	98,415	6,000	(92,415)	-94%
Legal Services	500,000	500,000	163,124	81,561	244,685	500,000	255,315	104%
Insurance-Worker's Comp	1,000	1,000	1,875	938	2,813	1,000	(1,813)	-64%
Insurance-Liability	200,000	200,000	127,969	63,985	191,954	200,000	8,046	4%
Insurance-Vehicle	1,800	1,800	-	-	-	1,800	1,800	-
Consulting/Professional Fees	500,000	500,000	258,872	129,435	388,307	500,000	111,693	29%
Website Set-up and Maint., and IT Services	150,000	150,000	-	-	-	150,000	150,000	-
Utilities	6,000	6,000	41,347	20,673	62,020	6,000	(56,020)	-90%
Vehicle Leasing	15,000	15,000	9,151	4,575	13,726	15,000	1,274	9%
Telephone and Internet Services	24,000	24,000	3,105	1,553	4,658	24,000	19,342	415%
Public Printing	4,000	4,000	17,538	8,768	26,306	4,000	(22,306)	-85%
General Supplies and Office Exp.	30,000	30,000	45,031	22,516	67,547	30,000	(37,547)	-56%
Fuel	3,500	3,500	530	265	795	3,500	2,705	340%
Small Equipment	12,000	12,000	10,479	5,240	15,719	12,000	(3,719)	-24%
Software License	92,000	92,000	12,476	6,238	18,714	92,000	73,286	392%
Dues and Subscriptions	10,724	10,724	8,117	4,059	12,176	10,724	(1,452)	-12%
Bank Fees	1,000	1,000	8,172	4,086	12,258	1,000	(11,258)	-92%
Total General Administration:	2,077,024	2,077,024	849,107	346,251	1,195,358	2,077,024	881,666	74%
Operations and Services:								
Administration and Development	13,000,000	13,000,000	8,600,520	4,288,519	12,889,039	13,000,000	110,961	1%
Permit Management Fees	1,200,000	1,200,000	102,521	290,000	392,521	1,200,000	807,479	206%
Management of Public Works	20,000,000	20,000,000	9,064,092	8,458,909	17,523,001	20,000,000	2,476,999	14%
Engineering Fees	300,000	300,000	-	-	-	300,000	300,000	-
Relocation City Services	50,000	50,000	-	-	-	50,000	50,000	-
Total City Operations and Services:	34,550,000	34,550,000	17,767,133	13,037,428	30,804,561	34,550,000	3,745,439	12%
Planning and Zoning:								
Notifications	15,000	15,000	5,097	2,549	7,646	15,000	7,354	96%
Education and Conferences	10,000	10,000	5,000	2,500	7,500	10,000	2,500	33%
Administration and Engineering Services	612,579	612,579	19,010	9,505	28,515	612,579	584,064	2048%
Comprehensive Land Use Plan	400,000	600,000	198,940	99,470	298,410	600,000	301,590	101%
Offsite Drainage Assessments	200,000	200,000	-	-	-	200,000	200,000	-
Legal Services	175,000	175,000	134,374	67,187	201,561	175,000	(26,561)	-13%
Total Planning and Zoning:	1,412,579	1,612,579	362,421	181,211	543,632	1,612,579	1,068,947	197%

(Continued)

City of St. George, Louisiana
General Fund
Budget 2025 - 2026 Projected and Amended

2025-2026

	Original Budget	Budget as Amended in August	Actual July - Feb.	Projected March - June	Projected July - June	Proposed Amended Budget	Change from Projected to Proposed Amended	
							Amount	% Change
Public Safety:								
Emergencies and Contingencies	\$ 250,000	\$ 250,000	\$ -	\$ -	\$ -	\$ 250,000	\$ 250,000	-
Government Relations	75,000	75,000	-	-	-	75,000	75,000	-
Public Safety	1,500,000	1,500,000	803,039	562,500	1,365,539	1,500,000	134,461	10%
Security	500,000	500,000	57,021	28,510	85,531	500,000	414,469	485%
Hazard Mitigation Plan	110,000	110,000	3,554	-	3,554	110,000	106,446	2995%
Salary	140,000	140,000	93,333	46,667	140,000	140,000	-	0%
Payroll Taxes	10,710	10,710	14,067	8,265	22,332	10,710	(11,622)	-52%
Retirement Plan	47,600	47,600	40,799	20,288	61,087	47,600	(13,487)	-22%
Vehicle Lease	25,000	25,000	5,589	5,476	11,065	25,000	13,935	126%
Vehicle Insurance	2,000	2,000	6,854	-	6,854	2,000	(4,854)	-71%
Education and Conferences	2,000	2,000	12,786	-	12,786	2,000	(10,786)	-84%
Travel	3,000	3,000	1,519	-	1,519	3,000	1,481	97%
Meals	500	500	-	-	-	500	500	-
General Supplies and Office Exp.	3,000	3,000	2,510	-	2,510	3,000	490	20%
Small Equipment	3,500	3,500	6,956	-	6,956	3,500	(3,456)	-50%
Weapons	3,500	3,500	3,338	-	3,338	3,500	162	5%
Software	2,000	2,000	28	-	28	2,000	1,972	7043%
Uniforms/Vests	500	500	3,452	-	3,452	500	(2,952)	-86%
Vehicle Maintenance	1,500	1,500	6,198	-	6,198	1,500	(4,698)	-76%
Fuel	3,000	3,000	1,719	859	2,578	3,000	422	16%
Total Public Safety:	2,682,810	2,682,810	1,062,762	672,565	1,735,327	2,682,810	947,483	55%
Flood Control:								
Drainage Study	100,000	100,000	-	-	-	100,000	100,000	-
Consulting and Technical Assistance	100,000	100,000	-	-	-	100,000	100,000	-
Miscellaneous Engineering Fees	400,000	400,000	-	-	-	400,000	400,000	-
Maintenance and Small Repairs	300,000	300,000	13,597	6,798	20,395	300,000	279,605	1371%
Total Flood Control:	900,000	900,000	13,597	6,798	20,395	900,000	879,605	4313%
Highways and Streets:								
Street Light Maintenance and Repairs	65,000	65,000	-	-	-	65,000	65,000	-
Street/Road Signage	300,000	300,000	4,512	2,256	6,768	300,000	293,232	4333%
Street Maintenance - Pot Holes, Signs, Etc.	100,000	100,000	197,724	-	197,724	100,000	(97,724)	-49%
Total Highways and Streets:	465,000	465,000	202,236	2,256	204,492	465,000	260,508	127%

(Continued)

City of St. George, Louisiana
General Fund
Budget 2025 - 2026 Projected and Amended

2025-2026							Change from Projected to Proposed Amended	
	Original Budget	Budget as Amended in August	Actual July - Feb.	Projected March - June	Projected July - June	Proposed Amended Budget	Amount	%
Sanitation:								
Weed Control	\$ 100,000	\$ 100,000	\$ -	\$ -	\$ -	\$ 100,000	\$ 100,000	-
Total Sanitation:	100,000	100,000	-	-	-	100,000	100,000	-
Code Enforcement:								
Blight Removal	300,000	300,000	16,700	8,350	25,050	300,000	274,950	1098%
Grass Cutting, Tree removal (abatement)	240,000	240,000	196,604	98,302	294,906	240,000	(54,906)	-19%
Total Code Enforcement:	540,000	540,000	213,304	106,652	319,956	540,000	220,044	69%
Economic Development:								
Consulting Services	150,000	150,000	-	-	-	150,000	150,000	-
Public Inform., Postage, Supplies	25,000	25,000	61,241	30,621	91,862	25,000	(66,862)	-73%
Total Economic Development:	175,000	175,000	61,241	30,621	91,862	175,000	83,138	91%
Intergovernmental Expenditures:								
Sales Tax Collection Fees	96,400	96,400	263,192	120,000	383,192	385,000	1,808	0%
Traffic Light Signal Monitoring	-	-	-	617,539	617,539	620,000	2,461	0%
Aminal Control	200,000	200,000	-	202,585	202,585	200,000	(2,585)	-1%
Total Intergovernmental Expenditures:	296,400	296,400	263,192	940,124	1,203,316	1,205,000	1,684	0%
Special Events:								
Community Events	75,000	75,000	2,000	6,300	8,300	75,000	66,700	804%
Total Special Events:	75,000	75,000	2,000	6,300	8,300	75,000	66,700	804%
Total Expenditures	44,417,747	44,617,747	21,356,550	15,724,362	37,080,912	45,526,347	8,445,435	23%
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES								
	14,325,253	14,125,253	15,915,051	2,865,080	18,780,131	9,216,653	(9,563,478)	-51%
OTHER FINANCING SOURCES (USES)								
Transfer Out - Capital Projects Fund	(4,000,000)	(4,500,000)	-	(275,000)	(275,000)	(4,500,000)	4,225,000	1536%
Transfer Out - Debt Service Fund	(80,000)	(320,000)	-	(146,435)	(146,435)	(320,000)	173,565	119%
Total Other Other Financing Sources (Uses)	(4,080,000)	(4,820,000)	-	(421,435)	(421,435)	(4,820,000)	4,398,565	1044%
NET CHANGE IN FUND BALANCE								
	10,245,253	9,305,253	15,915,051	2,443,645	18,358,696	4,396,653	(13,962,043)	-76%
Fund Balance, Beginning of Year	16,878,397	16,878,397	16,878,397	16,878,397	16,878,397	16,878,397		
FUND BALANCE, END OF YEAR	\$ 27,123,650	\$ 26,183,650	\$ 32,793,448	\$ 19,322,042	\$ 35,237,093	\$ 21,275,050		

(Concluded)

**City of St. George, Louisiana
General Fund
Budget 2026 - 2027**

	2025-2026			Change 2026 Final Budget to 2027 Budget		
	FYE 2025 Actual	Projected July - June	Proposed Amended Budget	2026-2027 Budget	Amount	%
REVENUES						
Taxes:						
General Sales and Use Tax	\$ 5,000,000	\$ 49,978,950	\$ 50,000,000	\$ 51,000,000	\$ 1,000,000	2%
Penalties and Interest Sales Tax	-	40,000	45,000	36,000	(9,000)	-20%
Telephone/Franchise Fees	-	100,000	100,000	100,000	-	0%
Occupational License	2,686,936	3,264,720	3,300,000	3,400,000	100,000	3%
Refunds- Insurance Premium Tax	-	-	10,000	10,000	-	0%
Total Taxes:	7,686,936	53,383,670	53,455,000	54,546,000	1,091,000	2%
Charges for Services:						
Fines, Forfeitures, Crt Cost and Bond Fees	-	49,930	50,000	50,000	-	0%
Building Permits and Fees	681,891	1,303,016	1,000,000	1,600,000	600,000	60%
Zoning and Subdivision Fees	58,385	86,556	108,000	108,000	-	0%
Surplus Sales Revenues	-	-	5,000	5,000	-	0%
All Other Revenues	4,875	191,188	5,000	5,000	-	0%
Rental Income	-	104,748	-	104,748	104,748	-
Interest Earned	68,268	741,936	120,000	700,000	580,000	483%
Total Charges for Services:	813,419	2,477,373	1,288,000	2,572,748	1,284,748	100%
Total Revenues:	8,500,355	55,861,043	54,743,000	57,118,748	2,375,748	4%
EXPENDITURES						
Legislative:						
Rent - Meetings	-	-	10,000	10,000	-	0%
Education and Conferences	-	-	12,000	12,000	-	0%
Postage, Supplies and Equipment	-	3,588	1,000	1,000	-	0%
Legal Notices	4,500	-	1,000	1,000	-	0%
Total Legislative:	4,500	3,588	24,000	24,000	-	0%
Judicial:						
Legal Services	6,465	269,423	300,000	300,000	-	0%
Admin Hearing Officer	-	-	40,000	40,000	-	0%
Notifications	-	2,351	3,000	15,000	12,000	400%
General Supplies and Office Exp.	-	500	5,000	5,000	-	0%
Postage	-	-	3,000	3,000	-	0%
Public Defender	-	-	-	127,000	127,000	-
Enforcement of Admin Orders	5,035	27,300	50,000	50,000	-	0%
Total Judicial:	11,500	299,574	401,000	540,000	139,000	35%

(Continued)

**City of St. George, Louisiana
General Fund
Budget 2026 - 2027**

	2025-2026			2026-2027 Budget	Change 2026 Final Budget to 2027 Budget	
	FYE 2025 Actual	Projected July - June	Proposed Amended Budget		Amount	%
Executive:						
Salary/Wages-Mayor	\$ -	\$ 412,000	\$ 532,000	\$ 163,200	\$ (368,800)	-69%
Salary/Wages-Council	-	-	-	317,040	317,040	-
Payroll Taxes	-	95,238	42,534	36,738	(5,796)	-14%
Health Insurance	-	8,632	30,000	30,000	-	0%
Retirement Expense	-	67,196	54,400	55,488	1,088	2%
City Clerk Services	24,000	24,000	24,000	24,480	480	2%
Education and Conferences	585	10,100	15,000	15,000	-	0%
General Supplies and Office Equipment	-	22,761	10,000	10,000	-	0%
Dues and Subscriptions	10,449	10,624	11,000	11,000	-	0%
Total Executive:	35,034	650,551	718,934	662,946	(55,988)	-8%
General Administration:						
Accounting Audit	-	35,265	150,000	75,000	(75,000)	-50%
Rent	122,491	-	250,000	-	(250,000)	-100%
Loan Payments	-	-	120,000	-	(120,000)	-100%
Repairs and Maintenance	9,395	98,415	6,000	20,000	14,000	233%
Legal Services	374,289	244,685	500,000	700,000	200,000	40%
Insurance-Worker's Comp	1,275	2,813	1,000	7,300	6,300	630%
Insurance-Liability	107,393	191,954	200,000	200,000	-	0%
Insurance-Vehicle	-	-	1,800	1,800	-	0%
Consulting/Professional Fees	385,945	388,307	500,000	500,000	-	0%
General Administrative Services	-	-	-	250,000	250,000	-
Website Set-up and Maint., and IT Services	-	-	150,000	50,000	(100,000)	-67%
Utilities	-	62,020	6,000	60,000	54,000	900%
Vehicle Leasing	-	13,726	15,000	15,000	-	0%
Telephone and Internet Services	-	4,658	24,000	24,000	-	0%
Public Printing	-	26,306	4,000	4,000	-	0%
Notifications - Public Information	-	-	-	20,000	20,000	-
General Supplies and Office Exp.	6,365	67,547	30,000	30,000	-	0%
Fuel	-	795	3,500	3,500	-	0%
Small Equipment	-	15,719	12,000	12,000	-	0%
Software License	37,766	18,714	92,000	42,000	(50,000)	-54%
Dues and Subscriptions	575	12,176	10,724	10,724	-	0%
Bank Fees	25,047	12,258	1,000	13,000	12,000	1200%
Total General Administration:	1,070,540	1,195,358	2,077,024	2,038,324	(38,700)	-2%
Operations and Services:						
Administration and Development	1,641,849	12,889,039	13,000,000	13,700,000	700,000	5%
Permit Management Fees	613,702	392,521	1,200,000	400,000	(800,000)	-67%
Management of Public Works	-	17,523,001	20,000,000	23,550,000	3,550,000	18%
Engineering Fees	-	-	300,000	-	(300,000)	-100%
Relocation City Services	-	-	50,000	-	(50,000)	-100%
Total Operations and Services:	2,255,551	30,804,561	34,550,000	37,650,000	3,100,000	9%

(Continued)

**City of St. George, Louisiana
General Fund
Budget 2026 - 2027**

	2025-2026			Change 2026 Final Budget to 2027 Budget		
	FYE 2025 Actual	Projected July - June	Proposed Amended Budget	2026-2027 Budget	Amount	%
Planning and Zoning:						
Notifications	\$ -	\$ 7,646	\$ 15,000	\$ 15,000	\$ -	0%
Education and Conferences	-	7,500	10,000	10,000	-	0%
Administration and Engineering Services	468,223	28,515	612,579	-	(612,579)	-100%
Comprehensive Land Use Plan	-	298,410	600,000	150,000	(450,000)	-75%
Offsite Drainage Assessments	386,357	-	200,000	100,000	(100,000)	-50%
Legal Services	147,692	201,561	175,000	200,000	25,000	14%
Total Planning and Zoning:	1,002,272	543,632	1,612,579	475,000	(1,137,579)	-71%
Public Safety:						
Emergencies and Contingencies	-	-	250,000	250,000	-	0%
Government Relations	-	-	75,000	75,000	-	0%
Public Safety	-	1,365,539	1,500,000	1,556,250	56,250	4%
Security	9,756	85,531	500,000	500,000	-	0%
Hazard Mitigation Plan	58,630	3,554	110,000	-	(110,000)	-100%
Salary	-	140,000	140,000	142,800	2,800	2%
Payroll Taxes	-	22,332	10,710	10,924	214	2%
Retirement Plan	-	61,087	47,600	48,552	952	2%
Vehicle Lease	-	11,065	25,000	92,200	67,200	269%
Vehicle Insurance	1,840	6,854	2,000	15,000	13,000	650%
Education and Conferences	1,109	12,786	2,000	18,500	16,500	825%
Travel	-	1,519	3,000	-	(3,000)	-100%
Meals	-	-	500	-	(500)	-100%
General Supplies and Office Exp.	298	2,510	3,000	3,000	-	0%
Small Equipment	-	6,956	3,500	32,400	28,900	826%
Weapons	-	3,338	3,500	46,500	43,000	1229%
Ammunition and Training	-	-	-	3,500	3,500	-
IT Equipment	-	-	-	28,500	28,500	-
Software	-	28	2,000	7,940	5,940	297%
Uniforms/Vests	-	3,452	500	33,000	32,500	6500%
Records Management System (RMS)	-	-	-	56,000	56,000	-
Vehicle Maintenance	-	6,198	1,500	15,000	13,500	900%
Fuel	85	2,578	3,000	20,000	17,000	567%
Total Public Safety:	71,718	1,735,327	2,682,810	2,955,066	272,256	10%
Flood Control:						
Drainage Study	-	-	100,000	-	(100,000)	-100%
Consulting and Technical Assistance	-	-	100,000	350,000	250,000	250%
Miscellaneous Engineering Fees	-	-	400,000	-	(400,000)	-100%
Maintenance and Small Repairs	-	20,395	300,000	-	(300,000)	-100%
Total Flood Control:	-	20,395	900,000	350,000	(550,000)	-61%

(Continued)

**City of St. George, Louisiana
General Fund
Budget 2026 - 2027**

	2025-2026			Change 2026 Final Budget to 2027 Budget		
	FYE 2025 Actual	Projected July - June	Proposed Amended Budget	2026-2027 Budget	Amount	%
Highways and Streets:						
Street Light Maintenance and Repairs	\$ -	\$ -	\$ 65,000	\$ 100,000	\$ 35,000	54%
Street Lighting	-	-	-	1,000,000	1,000,000	-
Street/Road Signage	-	6,768	300,000	-	(300,000)	-100%
Street Maintenance - Pot Holes, Signs, Etc.	36,494	197,724	100,000	-	(100,000)	-100%
Total Highways and Streets:	36,494	204,492	465,000	1,100,000	635,000	137%
Sanitation:						
Weed Control	-	-	100,000	-	(100,000)	-100%
Total Sanitation:	-	-	100,000	-	(100,000)	-100%
Code Enforcement:						
Blight Removal	-	25,050	300,000	200,000	(100,000)	-33%
Grass Cutting, Tree removal (abatement)	-	294,906	240,000	75,000	(165,000)	-69%
Total Code Enforcement:	-	319,956	540,000	275,000	(265,000)	-49%
Economic Development:						
Consulting Services	-	-	150,000	150,000	-	0%
Community Development	-	-	-	100,000	100,000	-
Public Inform., Postage, Supplies	-	91,862	25,000	-	(25,000)	-100%
Total Economic Development:	-	91,862	175,000	250,000	75,000	43%
Intergovernmental Expenditures:						
Sales Tax Collection Fees	-	383,192	385,000	400,000	15,000	4%
Traffic Light Signal Monitoring	-	617,539	620,000	322,000	(298,000)	-48%
Aminal Control	-	202,585	200,000	406,000	206,000	103%
Total Intergovernmental Expenditures:	-	1,203,316	1,205,000	1,128,000	(77,000)	-6%
Special Events:						
Community Events	-	8,300	75,000	125,000	50,000	67%
Total Special Events:	-	8,300	75,000	125,000	50,000	67%
Total Expenditures	4,487,608	37,080,912	45,526,347	47,573,336	2,046,989	4%
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	4,012,747	18,780,131	9,216,653	9,545,412	328,759	4%
<u>OTHER FINANCING SOURCES (USES)</u>						
Other Expenditures:						
Transfer In - Transition District Fund	11,865,650	-	-	-	-	-
Proceeds From Issuance of Debt	1,000,000	-	-	-	-	-
Transfer Out - Capital Projects Fund	-	(275,000)	(4,500,000)	(9,028,423)	4,528,423	-101%
Transfer Out - Debt Service Fund	-	(146,435)	(320,000)	(481,000)	161,000	-50%
Total Other Other Financing Sources (Uses)	12,865,650	(421,435)	(4,820,000)	(9,509,423)	4,689,423	-97%
<u>NET CHANGE IN FUND BALANCE</u>	16,878,397	18,358,696	4,396,653	35,989	(4,360,664)	-99%
Fund Balance, Beginning of Year	-	16,878,397	16,878,397	35,237,093		
FUND BALANCE, END OF YEAR	\$ 16,878,397	\$ 35,237,093	\$ 21,275,050	\$ 35,273,082		(Concluded)

City of St. George, Louisiana
Special Revenue Fund - Traffic Impact
Budget 2026 - 2027

	2025-2026					Change 2026 Final Budget to 2027 Budget		
	FYE 2025 Actual	Original Budget	Actual July - Feb.	Projected Actual	Proposed Amended Budget	2026-2027 Budget	Amount	
REVENUES								
Local Sources:								
Traffic Impact Fees	\$ 5,155	\$1,000,000	\$ 94,752	\$ 152,516	\$ 150,000	\$ 500,000	\$ 350,000	233%
Total Local Sources:	5,155	1,000,000	94,752	152,516	150,000	500,000	350,000	233%
Total Revenues:	5,155	1,000,000	94,752	152,516	150,000	500,000	350,000	233%
EXPENDITURES								
Highways and Streets:								
Traffic-Related Infrastructure	-	500,000	-	-	-	125,000	125,000	-
Total Highways & Streets:	-	500,000	-	-	-	125,000	125,000	-
Total Expenditures	-	500,000	-	-	-	125,000	125,000	-
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	5,155	500,000	94,752	152,516	150,000	375,000	225,000	150%
NET CHANGE IN FUND BALANCE	5,155	500,000	94,752	152,516	150,000	375,000	225,000	150%
Fund Balance, Beginning of Year	-	5,155	5,155	5,155	5,155	157,671		
FUND BALANCE, END OF YEAR	\$ 5,155	\$ 505,155	\$ 99,907	\$ 157,671	\$ 155,155	\$ 532,671		

City of St. George, Louisiana
Appropriated Funds Budget Summary
2026-2027

	2024-2025 Actual			2025-2026 Projected			2026-2027 Budget		
	General	Special Revenue	Total - Appropriated	General	Special Revenue	Total - Appropriated	General	Special Revenue	Total - Appropriated
REVENUES									
General Sales and Use Tax	\$ 5,000,000	\$ -	\$ 5,000,000	\$ 49,978,950	\$ -	\$ 49,978,950	\$ 51,000,000	\$ -	\$ 51,000,000
Occupational License	2,686,936	-	2,686,936	3,264,720	-	3,264,720	3,400,000	-	3,400,000
Building Permits and Fees	681,891	-	681,891	1,303,016	-	1,303,016	1,600,000	-	1,600,000
Other Revenues	131,528	5,155	136,683	1,314,357	152,516	1,466,873	1,118,748	500,000	1,618,748
Total Revenues	8,500,355	5,155	8,505,510	55,861,043	152,516	56,013,559	57,118,748	500,000	57,618,748
EXPENDITURES									
Legislative	4,500	-	4,500	3,588	-	3,588	24,000	-	24,000
Judicial	11,500	-	11,500	299,574	-	299,574	540,000	-	540,000
Executive	35,034	-	35,034	650,551	-	650,551	662,946	-	662,946
General Administration	1,070,540	-	1,070,540	1,195,358	-	1,195,358	2,038,324	-	2,038,324
Operations and Services	2,255,551	-	2,255,551	30,804,561	-	30,804,561	37,650,000	-	37,650,000
Planning and Zoning	1,002,272	-	1,002,272	543,632	-	543,632	475,000	-	475,000
Public Safety	71,718	-	71,718	1,735,327	-	1,735,327	2,955,066	-	2,955,066
Flood Control	-	-	-	20,395	-	20,395	350,000	-	350,000
Infrastructure Improvements	-	-	-	-	-	-	-	-	-
Highways and Streets	36,494	-	36,494	204,492	-	204,492	1,100,000	125,000	1,225,000
Code Enforcement	-	-	-	319,956	-	319,956	275,000	-	275,000
Economic Development	-	-	-	91,862	-	91,862	250,000	-	250,000
Intergovernmental Expenditures	-	-	-	1,203,316	-	1,203,316	1,128,000	-	1,128,000
Special Events	-	-	-	8,300	-	8,300	125,000	-	125,000
Total Expenditures	4,487,608	-	4,487,608	37,080,912	-	37,080,912	47,573,336	125,000	47,698,336
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	4,012,747	5,155	4,017,902	18,780,131	152,516	18,932,647	9,545,412	375,000	9,920,412
OTHER FINANCING SOURCES (USES)									
Other Sources of Funds	12,865,650	-	12,865,650	-	-	-	-	-	-
Other Uses of Funds	-	-	-	(421,435)	-	(421,435)	(9,509,423)	-	(9,509,423)
Net Other Other Financing Sources (Uses)	12,865,650	-	12,865,650	(421,435)	-	(421,435)	(9,509,423)	-	(9,509,423)
NET CHANGE IN FUND BALANCES	16,878,397	5,155	16,883,552	18,358,696	152,516	18,511,212	35,989	375,000	410,989
Fund Balances, Beginning of Year	-	-	-	16,878,397	5,155	16,883,552	35,237,093	157,671	35,394,764
FUND BALANCES, END OF YEAR	\$ 16,878,397	\$ 5,155	\$ 16,883,552	\$ 35,237,093	\$ 157,671	\$ 35,394,764	\$ 35,273,082	\$ 532,671	\$ 35,805,753

City of St. George, Louisiana
Fund Balances Schedule
2026 - 2027

	(a) General Fund	(b) Special Revenue Fund	(c) (a) + (b) Total Appropriated	(d) Capital Projects Fund	(e) Debt Service Fund	(f) (c) + (d) + (e) Total Governmental Funds
Beginning Fund Balance	\$ 35,237,093	\$ 157,671	\$ 35,394,764	\$ 83,600	\$ -	\$ 35,478,364
Increases						
Revenues	57,118,748	500,000	57,618,748	1,222,572	-	58,841,320
Other Sources of Funds	-	-	-	9,028,423	481,000	9,509,423
Total Increases	<u>57,118,748</u>	<u>500,000</u>	<u>57,618,748</u>	<u>10,250,995</u>	<u>481,000</u>	<u>68,350,743</u>
Decreases						
Expenditures	47,573,336	125,000	47,698,336	10,024,110	481,000	58,203,446
Other Uses of Funds	9,509,423	-	9,509,423	-	-	9,509,423
Total Decreases	<u>57,082,759</u>	<u>125,000</u>	<u>57,207,759</u>	<u>10,024,110</u>	<u>481,000</u>	<u>67,712,869</u>
Net Increase (Decrease)	<u>35,989</u>	<u>375,000</u>	<u>410,989</u>	<u>226,885</u>	<u>-</u>	<u>637,874</u>
Ending Fund Balance	<u>\$ 35,273,082</u>	<u>\$ 532,671</u>	<u>\$ 35,805,753</u>	<u>\$ 310,485</u>	<u>\$ -</u>	<u>\$ 36,116,237</u>

A major fund for budgeting purposes is defined as a fund whose revenues or expenditures exceed 10% of the revenues of the appropriated budget, which is \$5,720,776. The general fund is the only major fund of the City of St. George. While the Capital Projects Fund's expenditures exceed 10% of the revenues of the appropriated budget, the City Council does not adopt a budget for this fund; however, a budget is presented for informational purposes.

CITY OF ST. GEORGE

ORDINANCE NO. 2026-XXX

AN ORDINANCE TO AMEND THE 2025-2026 FISCAL YEAR GENERAL FUND AND SPECIAL REVENUE FUND BUDGETS AND TO PROVIDE FOR RELATED MATTERS.

WHEREAS, The St. George Council adopted Ordinance 2025-007 on June 3, 2025 approving the General Fund budget for the fiscal year beginning on July 1, 2025 and ending on June 30, 2026; and

WHEREAS, the St. George Council adopted Ordinance 2025-027 on June 10, 2025 approving the special revenue fund budget for the fiscal year beginning on July 1, 2025 and ending on June 30, 2026; and

WHEREAS, the St. George Council adopted Ordinance 2025-034 on July 22, 2025 amending the General Fund budget for the fiscal year beginning on July 1, 2025 and ending on June 30, 2026;

BE IT ORDAINED by the St. George Council, State of Louisiana

Section 1. 2025-2026 Fiscal Year General Fund Budget Amendment No. 2. The General Fund budget for the fiscal year beginning on July 1, 2025 and ending on June 30, 2026 is amended as follows:

- A. Reduce General Sales and Use Tax revenues by \$4 million, from \$54 million to \$50 million, to reflect actual amounts received and amounts projected through the end of the fiscal year; and
- B. Increase expenditures for Sales Tax Collection Fees by \$288,600, from \$96,400 to \$385,000, to reflect current projections; and
- C. Add Traffic Light Signal Monitoring expenditure of \$620,000.

Section 2. 2025-2026 Fiscal Year Special Revenue Budget Amendment No. 01. The special revenue budget for the fiscal year beginning on July 1, 2025 and ending on June 30, 2026 is amended as follows:

- A. Reduce Traffic Impact Fees revenue from \$1 million to \$150,000, refining the preliminary estimate to actual collections; and
- B. Reduce Traffic-Related Infrastructure expenditures from \$500,000 to zero, since no projects were identified in the current fiscal year, before the capital improvement plan is completed.

Section 3. Conflicts. General Fund Budget Amendment 02 shall be incorporated into the 2025-2026 Fiscal Year General Fund Budget enacted by Ordinance No. 2025-025 and amended by

Ordinance No. 2025-034, and Special Revenue Amendment 01 shall be incorporated into the 2025-2026 Fiscal Year Special Revenue Fund Budget enacted by Ordinance No. 2025-027.

Section 4. Severability. If any section, subsection, sentence, clause, or provision of this Ordinance is declared by a court of competent jurisdiction to be invalid, such declaration of invalidity shall not affect the validity of the Ordinance as a whole, or parts thereof, other than the part declared invalid. The remainder of the Ordinance shall not be affected by the declaration of invalidity and shall remain in force and effect.

Section 5. Effective Date. This Ordinance shall be effective upon approval.

CITY OF ST. GEORGE

ORDINANCE NO. 2026-XXX

AN ORDINANCE TO ADOPT, FINALIZE AND IMPLEMENT THE 2026-2027 GENERAL FUND AND SPECIAL REVENUE FUND BUDGETS.

WHEREAS, the Louisiana Local Government Budget Act, Louisiana Revised Statutes 39:1301-1315 requires the Mayor of the City of St. George to present a comprehensive budget to the St. George City Council (the "City Council"), representing a complete financial plan for each fiscal year for the general fund and each special revenue fund and other items as required by the Act;

WHEREAS, Mayor Dustin Yates prepared, with the assistance of Brandon Boylan, Finance Director, proposed general fund and special revenue fund budgets for the fiscal year beginning on July 1, 2026 and ending on June 30, 2027 ("proposed"); and

WHEREAS, the proposed budget must be accompanied by a budget adoption instrument ("Budget Ordinance"); and

WHEREAS, at the regular meeting of the City Council held on May 26, 2026, this Budget Ordinance was introduced; and

WHEREAS, notice of a public hearing on the proposed general fund and special revenue fund budgets and notice of the availability of the proposed budgets for review have been timely published in *The Advocate*; and

WHEREAS, a public hearing on the proposed general fund and special revenue fund budgets was conducted on June 9, 2026; now

THEREFORE BE IT ORDAINED by the St. George City Council, State of Louisiana as follows:

Section 1. Proposed Budgets. The proposed budgets for the general fund and special revenue fund for the fiscal year beginning on July 1, 2026 and ending on June 30, 2027 are hereby approved, adopted, and finalized subject to the following changes:

- 1.
- 2.
- 3.

Section 2. Adjustments. The Mayor, or his successor, is hereby authorized in his sole discretion to make line item adjustments to the expenditures within a function as he may deem necessary provided that any reallocation of funds affecting in excess of five percent (5%) of the projected revenue collections must be approved in advance by action of the City Council at a meeting duly noticed and convened.

Section 3. Notification to the City Council. The Mayor or his successor is hereby directed to advise the City Council in writing when:

- A. Total revenues, collections and other sources plus projected revenues and other sources for the remainder of the year, within a fund, are failing to meet total budgeted revenues and other sources by five percent (5%) or more; or
- B. Total expenditures and other uses plus projected expenditures and other uses for the remainder of the year, within a fund, are exceeding total budgeted expenditures and other uses by five percent (5%) or more; or
- C. The actual beginning fund balance within a fund fails to meet the estimated beginning fund balance by five percent (5%) or more, and fund balance is being used to fund current year expenditures.

Section 4. Certify Completion. The Mayor or his successor shall certify completion of all actions required by Louisiana Revised Statutes 39: 1306 by publishing a notice of the minutes of the meeting in *The Advocate*.

Section 5. Effective Date. This Ordinance shall be effective upon adoption.

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

YEAS:
NAYS:
ABSTAINING:
ABSENT:

Capital, Debt, and Strategic Planning



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CAPITAL, DEBT, AND STRATEGIC PLANNING

CAPITAL PROJECTS AND EXPENDITURES

In 2026-2027 the following seven capital outlay projects have been budgeted totaling \$10,024,110:

City of St. George Capital Projects and Expenditures 2026-2027

Project Title	Brief Project Description	Amount
City Wide Road Preservation	Improve safety and road conditions	\$ 5,000,000
Street and Drainage Infrastructure Improvements	Improve roadway conditions and increase drainage capacity	2,000,000
Burbank Drive Safety Improvements	Install lighting and add safety and streetscape improvements	1,528,215
Elliot Road Capital Project	Full-depth roadway repairs, resurfacing, restriping	1,000,000
Pecue Intersection Improvements	Addition of signage, landscaping, and related improvements	250,000
Ward Creek Realignment	City's contribution to the Pontchartrain Levee District's project to realign an existing bypass channel	200,000
Bluebonnet Sidewalk Initiative	Addition of sidewalks, pedestrian crossings, signage, landscaping, and related improvements	45,895
Total		\$ 10,024,110

A major focus in the 2026-2027 fiscal year is continued investment in infrastructure and drainage, evidenced by the above capital projects. The total budget for the completion of these seven projects, which will be in the 2027-2028 fiscal year, is \$11,092,114: 81% is funded by City of St. George (local) revenues, and 19% is funded by grants from the United States Department of Transportation's Highway Safety Improvement Program (Assistance Listing Number 20.272). Each of these projects are non-recurring (i.e. "one-time") capital expenditures.

CAPITAL, DEBT, AND STRATEGIC PLANNING

The City defines **capital expenditures** for buildings, land, improvements and infrastructure as outflow of cash for the acquisition, expansion, or rehabilitation of a long-lived asset or system (provides economic benefit for more than one fiscal year) of \$50,000 or more (\$5,000 or more for equipment and vehicles), including the cost of engineering or architectural studies and service relative to the improvements. The City is in the process of developing its first Capital Improvement Plan, which is expected to be completed in the fall of 2026 and will identify major public infrastructure projects for the next five years. Funded projects are identified by a combination of input from the public, inspection of infrastructure, observation, analysis of work orders, development of long-term and strategic plans, and availability of grants from the state and federal government, among other factors.

The **City Wide Road Preservation project** is a three-year program with a total budget of \$10 million; 2026-2027 is the first year of the three-year program and includes \$1 million to be spent in each of the five Council districts (\$5 million total). The goal of this program is to reduce crashes, improve traffic flow, and make roads safer for all users by repaving deteriorated roads, repairing potholes, improving intersections, repairing damaged sidewalks, and improving signage and pavement markings. The first \$5 million budgeted in 2026-2027 is in the planning stage, with an estimated project completion timeline in the third quarter of 2027. The annual cost of maintaining these improvements is estimated at \$166,667. This entire project is funded by City of St. George local revenues, primarily sales tax revenues.

Street and Drainage Infrastructure Improvements of \$2 million will improve roadway conditions, increase drainage capacity, and reduce localized flooding issues. St. George is in the process of updating its stormwater management standards to better address existing drainage concerns while making sure future development accounts for actual on-the-ground conditions and infrastructure impacts. St. George recently joined both the National Flood Insurance Program and the Community Rating System program, which will help floodplain management efforts and provide flood insurance discounts for residents. This project is in the construction phase, is estimated to be completed in the second quarter of 2027, and will cost an estimated \$100,000 to maintain each year. Funding for this project is the sales tax revenues collected by the City.

CAPITAL, DEBT, AND STRATEGIC PLANNING

Burbank Drive is a major east-west thoroughfare. The Burbank Soccer Complex is located on the south side of Burbank Drive, sits on 248 acres, and includes soccer and other multi-use ball fields, a dog park, and a lake. The **Burbank Drive Safety Improvement project** will install lighting and implement safety and streetscape improvements on Burbank Drive from the Burbank Soccer Complex to eliminate hazardous left-turn movements, increase driver visibility, and significantly reduce the risk of crashes. The total cost of this project is \$2,183,164: 80% of the funding, \$1,746,531, is provided by a grant from the United States Department of Transportation's Highway Safety Improvement Program. The remaining 20% will be funded by local sales tax revenues. The project is in the design phase and is estimated to be completed in the fourth quarter of 2027. The 2026-2027 project budget of \$1,528,215 is an estimated 70% of the total cost of the project, comprised of \$1,222,572 in federal funds and \$305,643 in local sales tax revenues. Annual maintenance is expected to be \$72,772.

Elliot Road is a two-lane undivided roadway approximately two miles long. The **Elliot Road Capital Project**, estimated to cost a total of \$1 million, is a combination of full-depth roadway repairs, resurfacing, and updated striping, all designed to improve durability, extend the roadway's lifespan, and enhance overall driving conditions. Elliot Road is a collector road, gathering traffic from neighborhoods and feeding to the larger arteries of Hoo Shoo Too Road and Tiger Bend Road; an estimated 5,000 vehicles use this roadway daily. The project is in the design phase and is estimated to be completed by the second quarter of 2027. The project is funded by local sales tax revenues and is expected to cost \$33,333 annually to maintain.

The Louisiana Department of Transportation and Development, in partnership with the City of Baton Rouge/Parish of East Baton Rouge, began construction of a new exit off Interstate 10 at Pecue Lane. Construction was completed at an approximate cost of \$131.5 million and the exit was opened in February 2026. In 2026-2027 the City of St. George has budgeted \$250,000 (local sales tax revenues) for **Pecue Intersection Improvements**, including the addition of signage, landscaping, and related improvements to this diverging diamond interchange. The project is in the planning phase, is expected to be completed by the end of 2026, and will cost an estimated \$8,333 annually to maintain.



CAPITAL, DEBT, AND STRATEGIC PLANNING

The **Ward Creek Realignment Project** is one component of the larger Bayou Manchac Regional Flood Risk Reduction Project, a multi-parish initiative involving East Baton Rouge, Ascension and Iberville Parishes, with the Pontchartrain Levee District serving as a major sponsor and coordinator. The project's purpose is to improve drainage from Ward Creek into Bayou Manchac and reduce flood risk throughout the lower Amite River Basin. Currently Ward Creek, which drains approximately 75% of East Baton Rouge Parish, enters Bayou Manchac at a location and angle that impede efficient drainage during high-water events. This project, which has been under development since at least 2023, is estimated to cost a total of \$1 million, and involves constructing a new outlet channel east of the existing confluence of Ward Creek and Bayou Manchac to improve flow and reduce flood risk throughout the watershed. The City will contribute \$200,000 in local sales tax revenues towards this project, which will improve drainage in St. George. This project is expected to be completed at the end of 2027 and will cost approximately \$10,000 annually to maintain.

Bluebonnet Boulevard is a principal north-south artery in the City of St. George. The **Bluebonnet Sidewalk Initiative** enhancements include the addition of sidewalks, pedestrian crossings, signage, landscaping, and related improvements. The project, which is designed to enhance pedestrian safety and accessibility along Bluebonnet from North Oak Hills Parkway to Perkins Road and the Perkins Rowe retail and entertainment center, is currently in the planning stage. St. George has budgeted a total of \$458,950 for this initiative, 80% (\$367,160) of which will be funded by a federal grant from the United States Department of Transportation's Highway Safety Improvement Program: the remaining 20% will be funded by local sales tax revenues. The project is expected to be completed in the second quarter of 2028 and will cost approximately \$15,300 to maintain annually.



Enhancements are planned along Bluebonnet at Perkins Rowe

**City of St. George, Louisiana
Capital Projects Fund
Budget 2026 - 2027**

	2025-2026					Budget to 2027 Budget		
	FYE 2025 Actual	Original Budget	Actual July - Feb.	Projected Actual	Amended Budget	2026-2027 Budget	Amount	
REVENUES								
Federal Funding Sources:								
Federal Grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,222,572	\$ 1,222,572	-
State Funding Sources								
State Grants	-	-	-	250,000	250,000	-	(250,000)	-100%
Total Revenues:	-	-	-	250,000	250,000	1,222,572	972,572	389%
EXPENDITURES								
Facility Acquisition and Construction								
Building Improvements	-	-	-	276,400	500,000	-	(500,000)	-100%
Building Acquisition and Construction	-	-	2,915,000	2,915,000	2,915,000	-	(2,915,000)	-100%
Total Acquisition and Construction:	-	-	2,915,000	3,191,400	3,415,000	-	(3,415,000)	-100%
Infrastructure Improvements								
Road Improvements - FYE 2027	-	-	-	-	-	7,778,215	7,778,215	-
Drainage Improvements	-	-	-	-	-	2,200,000	2,200,000	-
Sidewalk improvements	-	-	-	-	-	45,895	45,895	-
Road Striping - FYE 2026	-	-	-	250,000	250,000	-	(250,000)	-100%
Total Infrastructure Improvements:	-	-	-	250,000	250,000	10,024,110	9,774,110	3910%
Total Expenditures	-	-	2,915,000	3,441,400	3,665,000	10,024,110	6,359,110	174%
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	-	-	(2,915,000)	(3,191,400)	(3,415,000)	(8,801,538)	(5,386,538)	158%
OTHER FINANCING SOURCES (USES)								
Other Sources:								
Proceeds From Issuance of Debt	-	-	3,000,000	3,000,000	-	-	-	-
Transfer In - General Fund	-	4,000,000	-	275,000	4,500,000	9,028,423	4,528,423	101%
Total Other Other Financing Sources (Uses)	-	4,000,000	3,000,000	3,275,000	4,500,000	9,028,423	4,528,423	101%
NET CHANGE IN FUND BALANCE	-	4,000,000	85,000	83,600	1,085,000	226,885	(858,115)	-79%
Fund Balances, Beginning of Year	-	-	-	-	-	83,600		
FUND BALANCES, END OF YEAR	\$ -	\$ 4,000,000	\$ 85,000	\$ 83,600	\$ 1,085,000	\$ 310,485		

The Highway Safety Improvement Program's objective is to achieve significant reduction in traffic fatalities and serious injuries on all public roads.

Federal grantor: United States Department of Transportation
Assistance Listing Number (ALN): 20.272
Authorization: Section 148 of Title 23, *United States Code*

The City Council does not formally adopt a budget for this fund. However, a budget is presented for informational purposes.

CAPITAL, DEBT, AND STRATEGIC PLANNING

DEBT

At the end of the current fiscal year the City of St. George will have \$4 million in debt obligations outstanding:

Outstanding Debt at June 30, 2026				
		Final	Final	Outstanding
		Interest	Payment	Principal
Revenue Notes	Original Issue	Rate	Due	6/30/2026
Series 2025	\$1,000,000	5.75% - 8.00%	2035	\$1,000,000
Series 2025B	<u>3,000,000</u>	4.65%	2035	<u>3,000,000</u>
	\$4,000,000			\$4,000,000

In December 2024, the City Council adopted Resolution 2024-016 giving preliminary approval to issue not to exceed \$20 million of Revenue Notes. \$1 million was issued in March 2025 for the purpose of paying start-up and ongoing costs of providing essential City services and other operating expenses of the City, and \$3 million was issued in July 2025 for the purpose of purchasing and renovating the building located at 11207 Proverbs Avenue for the location of City Hall. The Notes, which were issued by direct placement with a single financial institution, are secured by available funds, and have a draw-down period of 5 years: principal repayments will start in 2031, with final maturity in 2035. The table below shows principal and interest payments in 2026-2027:

2026-2027 Budgeted Principal and Interest Payments				
Revenue Notes	Purpose	Principal	Interest	Total
Series 2025	Paying start-up and ongoing costs of providing essential City services	\$0	\$66,500	\$66,500
Series 2025B	Purchase and renovate the building located at 11207 Proverbs Avenue to serve as City Hall	<u>275,000</u>	<u>139,500</u>	<u>414,500</u>
Total		\$275,000	\$206,000	\$481,000

The amount of revenue bonds or notes that may be issued by a political subdivision located in the State of Louisiana is not limited by statute. The municipal market, as well as the State Bond Commission, however, will usually determine when approving or disapproving any proposed issuance of revenue bonds or notes, whether or not the expected pledged revenues are adequate for coverage provided for under the debt issuance resolution. The City of St. George's revenue notes are secured by and payable from a pledge of all funds or revenues received or to be received by the City to the extent legally available for the payment of debt service on the notes. Since both Notes were issued by direct placement, they were not assigned a credit rating. The City does not anticipate issuing debt in the 2026-2027 fiscal year.

CAPITAL, DEBT, AND STRATEGIC PLANNING

The schedule below shows principal and interest payments through maturity:

The City of St. George			
Debt Maturity Schedule			
	Principal	Interest	
<u>Year Ending June 30</u>	<u>Payments</u>	<u>Payments</u>	<u>Total</u>
2027	\$275,000	\$206,000	\$481,000
2028	290,000	206,713	496,713
2029	300,000	193,228	493,228
2030	315,000	179,278	494,278
2031	535,000	115,963	650,963
2032	395,000	131,386	526,386
2033-2035	1,890,000	287,415	2,177,415
	<u>\$4,000,000</u>	<u>\$1,319,982</u>	<u>\$5,319,982</u>

Note: The interest rate for Revenue Notes Series 2025 is a variable rate of interest equal to the Wall Street Journal Prime Rate minus 100 basis points with a minimum rate of 5.75% and a maximum rate of 8.00%. The above schedule is based on the maximum interest rate of 8.0%.

There are no coverage requirements for debt service. Instead the City is required to (1) budget annually the amount of principal and interest that is due, in addition to interest matured and unpaid, and (2) to deposit into the sinking fund at least two days in advance of the date on which the maturing principal and interest on the Notes falls due funds fully sufficient to promptly pay the maturing principal and interest.

In July 2025 the City issued \$3 million in revenue notes to purchase and renovate this 20,000 square foot building to house St. George City Hall.



City of St. George, Louisiana
Debt Service Fund - Revenue Notes 2025
Budget 2026 - 2027

	2025-2026					Change 2026 Final Budget to 2027 Budget		
	FYE 2025 Actual	Original Budget	Actual July - Feb.	Projected Actual	Amended Budget	2026-2027 Budget	Amount	
REVENUES								
Local Sources:								
Local Sources:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Total Local Sources:	-	-	-	-	-	-	-	-
Total Revenues:	-	-	-	-	-	-	-	-
EXPENDITURES								
Debt Service								
Redemption of Principal	-	-	-	-	-	275,000	275,000	-
Interest	-	80,000	60,235	146,435	320,000	206,000	(114,000)	-36%
Total Expenditures:	-	80,000	60,235	146,435	320,000	481,000	161,000	50%
Total Expenditures	-	80,000	60,235	146,435	320,000	481,000	161,000	50%
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	-	(80,000)	(60,235)	(146,435)	(320,000)	(481,000)	161,000	50%
OTHER FINANCING SOURCES (USES)								
Transfer in - General Fund	-	80,000	-	146,435	320,000	481,000	161,000	50%
NET CHANGE IN FUND BALANCE	-	-	(60,235)	-	-	-	-	-
Fund Balance, Beginning of Year	-	-	-	-	-	-	-	-
FUND BALANCE, END OF YEAR	-	-	(60,235)	-	-	-	-	-

The City Council does not formally adopt a budget for this fund. However, a budget is presented for informational purposes.

CAPITAL, DEBT, AND STRATEGIC PLANNING

LONG-RANGE STRATEGIC PLANNING

2026-2027 will be St. George's third year of operations. Operations in the first year (2024-2025) centered around establishing ordinances and policies. In the second year (2025-2026) contracts for administration and development, management of public works, and public safety were awarded. Following these actions, work began on the approximately 1,800 work orders for public works located within the new City's boundaries, and the City solicited input from the public on three separate occasions (December 2025, February 2026, and May 2026) to learn their goals for Louisiana's newest city, which primarily centered around traffic, flooding, infrastructure capacity, inconsistent development patterns, and deferred maintenance.

With the public's goals in mind, the Planning and Development Department, along with the Engineering Department, established the following initiatives for their work:

1. Create a 2050 Comprehensive Land Use Plan, which will serve as the long-term policy framework for future land use, infrastructure coordination, growth management, transportation planning, and economic development, and is expected to be completed and adopted by the end of 2026;
2. Update and modernize the Unified Development Code to create a clearer and more predictable development process, simplify regulations, improve development and design standards, strengthen stormwater management requirements, encourage more sustainable development patterns, improve compatibility between uses, and help ensure developments are built with long-term maintenance and resiliency in mind;
3. Update St. George's stormwater management standards to better address existing drainage concerns while making sure future development accounts for actual on-the-ground conditions and infrastructure impacts;
4. Conduct broad infrastructure assessments with the goal of gaining a more complete understanding of existing infrastructure conditions by 2027; and
5. Conduct a Housing Needs Assessment (expected to be completed in the fall of 2026) and create an Economic Development Plan (by the end of 2026) to better understand housing demand, workforce needs, redevelopment opportunities, and future economic growth opportunities, which, in turn, will help guide future policy decisions related to housing development and long-term fiscal sustainability.

CAPITAL, DEBT, AND STRATEGIC PLANNING

The following chart lists the strategic plans being developed and expected timeline of completion:

City of St. George		
Strategic Plans in Development		
<u>Plan Title</u>	<u>Expected Time of Completion</u>	<u>Department</u>
2050 Comprehensive Land Use Plan	End of 2026	Planning and Development
Housing Needs Assessment	Fall of 2026	Planning and Development
Capital Improvement Plan		
Major Streets Plan	Fall of 2026	Engineering
Stormwater Management Plan	End of 2026	Engineering
Economic Development Plan	End of 2026	Planning and Development

LONG-TERM FINANCIAL PLANNING

With the City of St. George being a brand new city with very limited historical trend data, the following financial forecast was developed using currently known facts and assumptions about the rate of inflation:

City of St. George General Fund Three Year Forecast

	<u>2027-2028</u>	<u>2028-2029</u>	<u>2029-2030</u>
<u>REVENUES</u>			
General Sales and Use Tax	\$52,020,000	\$53,060,400	\$54,121,608
Occupational License	3,570,000	3,712,800	3,824,184
Building Permits and Fees	1,632,000	1,664,640	1,697,933
Other Revenues	1,135,529	1,152,562	1,169,851
Total Revenues	58,357,529	59,590,402	60,813,575
<u>EXPENDITURES</u>			
Administration and Development	14,385,000	15,104,250	15,859,463
Management of Public Works	24,727,500	25,963,875	27,262,069
Other Expenditures	10,710,461	11,112,103	11,528,807
Total Expenditures	49,822,961	52,180,228	54,650,339
<u>OTHER FINANCING (USES)</u>	(8,496,713)	(7,393,228)	(6,094,278)
<u>NET CHANGE IN FUND BALANCE</u>	37,856	16,946	68,959
Fund Balance, Beginning of Year	35,237,093	35,274,948	35,291,894
FUND BALANCE, END OF YEAR	\$35,274,948	\$35,291,894	\$35,360,854

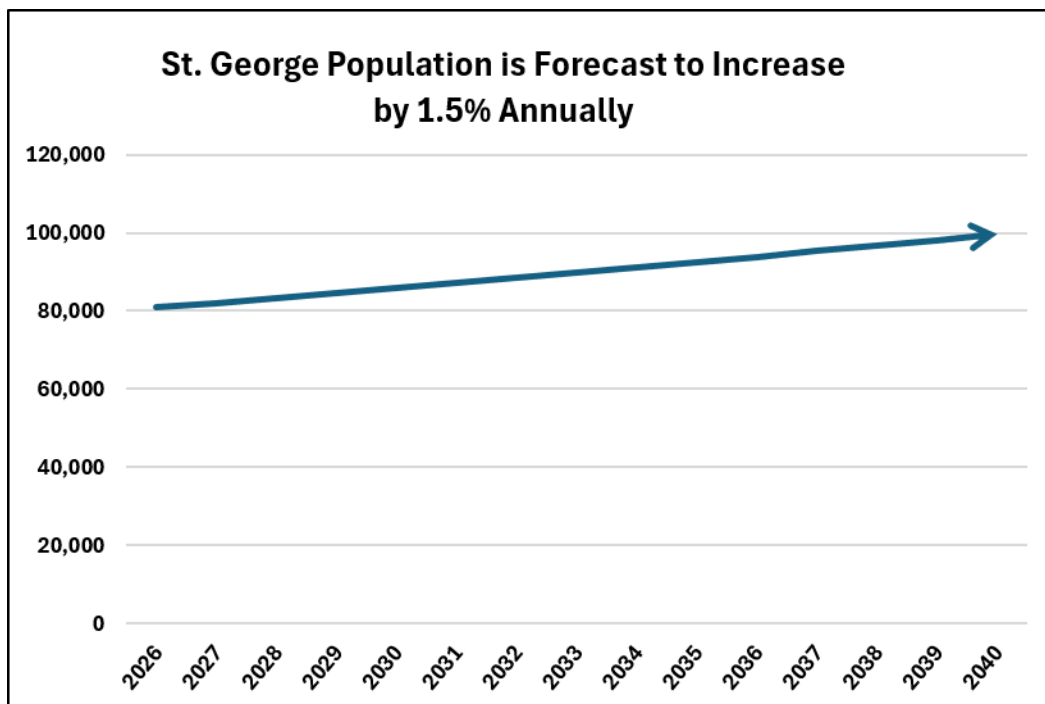
CAPITAL, DEBT, AND STRATEGIC PLANNING

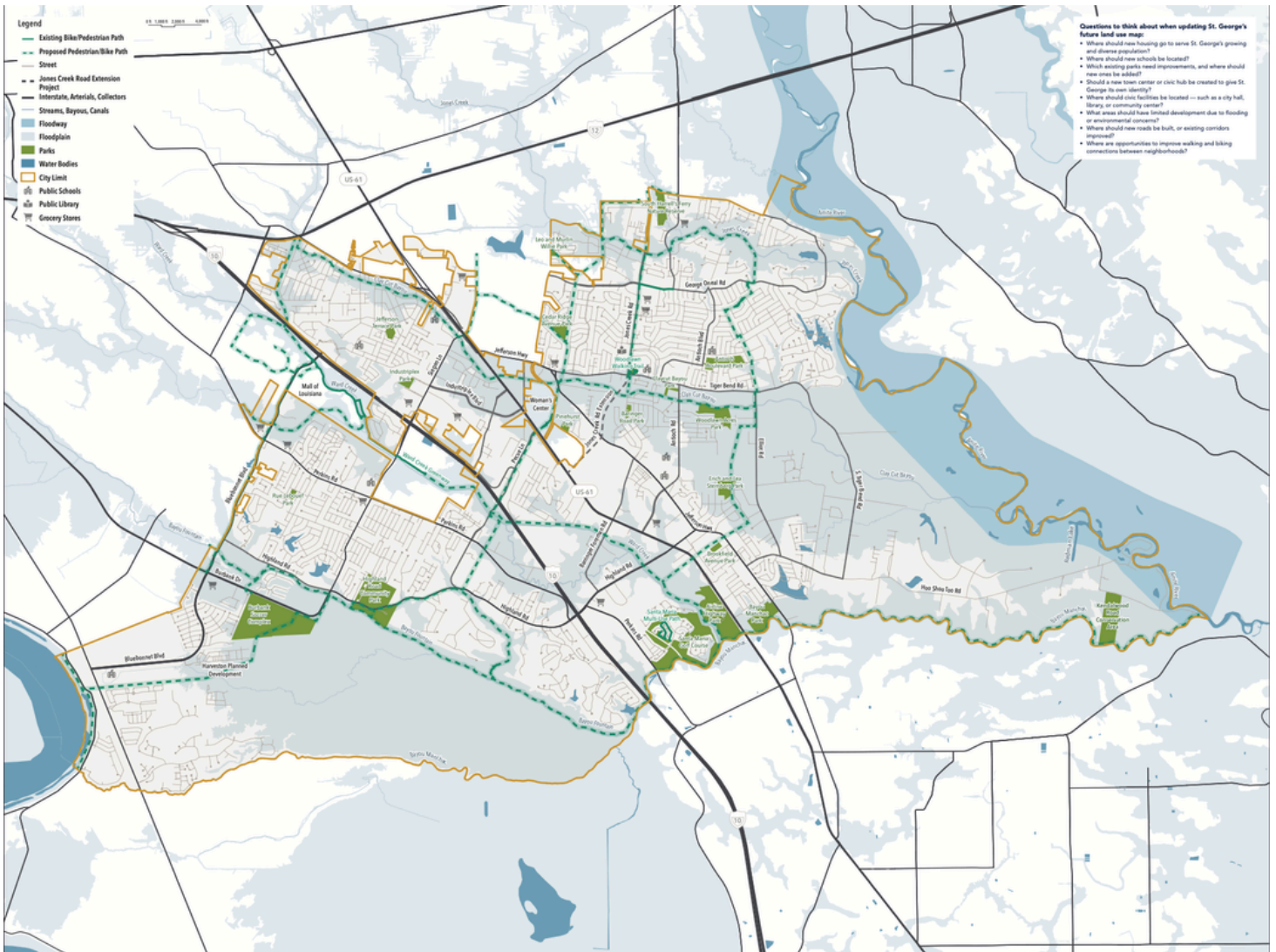
The City is conservatively forecasting **General Sales and Use Tax revenues** will increase at a rate of 2% each year, primarily due to natural inflation. This rather conservative estimate does not consider that the City is projecting a 1.5% annual growth in population through 2050.

The City is currently undertaking a business discovery project to identify all the businesses located within the City's boundaries, anticipating that many businesses will be added to the City's occupational license system once this project is completed. As a result of this project, the City is forecasting that **Occupational License revenues** will increase by 5% in the 2027-2028 fiscal year, 4% in the 2028-2029 fiscal year, and 3% in the 2029-2030 fiscal year. The City has forecast that **Building Permits and Fees revenues** will increase by 2% annually.

Regarding **expenditures**, both the Administrative and Development, and Management of Public Works contracts include a 5% annual increase. The City is forecasting that all other expenditures will increase at an inflationary rate of 3.75%.

The City has forecast that **Transfers Out to the Capital Projects Fund** will be \$8 million in 2027-2028, \$6.9 million in 2029-2029, and \$5.6 million in 2029-2030. In addition to this local funding for capital projects, the City is currently applying for several federal grants. The City's General Fund Reserve Policy provides that the residual amount of fund balance, after deducting nonspendable, restricted, and committed amounts and reaching the target level of 33% of current year budgeted operating expenditures plus other financing uses, be assigned for major construction projects.





St. George is experiencing continued growth, and the Comprehensive Plan provides a forward-looking framework to guide that progress.

The plan identifies opportunities to improve transportation networks, address flooding, enhance parks and public spaces, and support thoughtful development along key corridors. These priorities are aimed at strengthening connectivity, supporting long-term resilience, and improving quality of life across the community.

Together, these efforts reflect a clear path toward a stronger, more vibrant St. George for current and future residents.

Statistical Data



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**City of St. George
Position Count**

Department	6/30/2025	6/30/2026	6/30/2027
Executive	9	9	9
Administration	5	13	14
Building Permits	5	8	9
Code Enforcement	5	6	6
Engineering	2	11	13
Finance	2	6	6
Planning and Development	1	5	6
Police	1	2	2
Public Works	<u>0</u>	<u>31</u>	<u>32</u>
Total	30	91	97

Source: Compiled by St. George Finance Department

Notes:

This table is intended to present data for 10 years. More data will be added in future years.

The City employs ten people: the Mayor, Chief of Police, and seven Council members, all of whom are elected; and the City Clerk, who is appointed by the Mayor and approved by the City Council. All others are employees of the firms to whom contracts were awarded for Administrative and Development, Public Safety, and Management of Public Works services.

The Administrative and Development contract started on July 1, 2025.
The Management of Public Works contract started on Nov. 1, 2025.

**City of St. George
Major Revenues**

	Actual 2024-2025	Projected 2025-2026	Budgeted 2026-2027
General Sales and Use Tax	\$5,000,000	\$49,978,950	\$51,000,000
Occupational Licenses	2,686,936	3,264,720	3,400,000
Building Permits and Fees	681,891	1,303,016	1,600,000

Source: Compiled by St. George Finance Department

This table is intended to present data for 10 years. More data will be added in future years.

City of St. George
Top 10 Industries Remitting Sales and Use Tax
March 2026

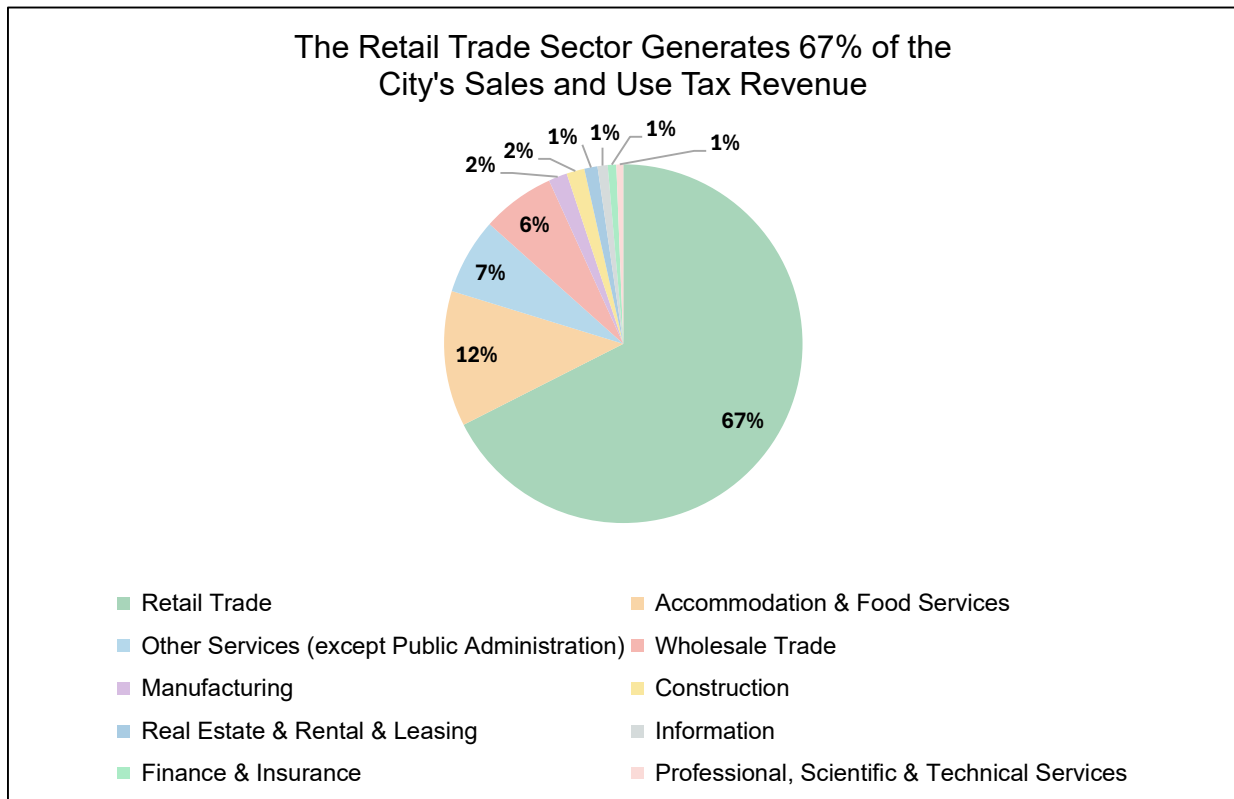
NAICS Industry Sector	Amount	%
1 Retail Trade	\$2,908,892	66.74%
2 Accommodation & Food Services	526,616	12.08%
3 Other Services (except Public Administration)	295,714	6.78%
4 Wholesale Trade	284,587	6.53%
5 Manufacturing	71,772	1.65%
6 Construction	70,854	1.63%
7 Real Estate & Rental & Leasing	50,697	1.16%
8 Information	39,346	0.90%
9 Finance & Insurance	32,529	0.75%
10 Professional, Scientific & Technical Services	27,362	0.63%

Source: Compiled by St. George Finance Department
Information Provided by East Baton Rouge Parish Revenue Collection Division

Notes:

Taxable transactions occurred in March 2026, Funds were received by the City in May 2026

NAICS - North American Industry Classification System



City of St. George
Operations and Services - Administration and Development

	FYE 2025	FYE 2026
Occupational licenses granted	2,399	2,589
Building permits processed	2,486	5,084
Planning and zoning applications processed	166	179
Code enforcement cases abated	0	1,461

Source: Compiled by St. George Finance Department

Notes:

Occupational licenses and building permits began being issued, and planning and zoning applications began being received in October 2024.

FYE 2026 information is provided through May 31, 2026.

The Code Enforcement Department enforces the Unified Development Code (UDC) and the Code of Ordinances which the city council enacts

This table is intended to present data for 10 years. More data will be added in future years.

**City of St. George
Management of Public Works**

	FYE 2026	
	Quantity	Measurement
Total requests received	1,106	
Total requests completed	1,159	
 Drainage		
Catch basins	85	Each
Culvert jetting	213	Each
Ditch cleaning	8,194	Linear feet
Ditch digging work orders	131	Each
Excavation	4,500	Linear feet
Off road digging	4,583	Linear feet
Pipe repair	121 each at 3,205	linear feet
Point repairs total	275	Each
Roadside digging	70,561	Linear feet
Storm water inlet repairs	35	Each
Yard inlets	34	Each
 Streets		
Asphalt street repair	10,390	Square feet
Potholes	242 each at 7,744	square feet
Road striping	57,390	Linear feet
 Other		
Erosion	2 at 172	linear feet
Tree removal	21	Each

Source: Compiled by the St. George Public Works Department

Notes

FYE 2026 information is provided through April 30, 2026.

The Management of Public Works contract started on November 1, 2025.

This table is intended to present data for 10 years. More data will be added in future years.

**City of St. George
Public Safety Actions**

FYE 2026

Calls for Services

Crashes	1,426
Crashes with injuries	48
Private property crashes	216
Traffic incidents	448
Follow-ups	13
Park checks	341
Parking complaints	76
Neighborhood patrols	862
Junked vehicles	4
Auto Crash Notifications	3

Reporting Summary

Crash reports submitted	1,299
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Enforcement

Contacts	351
National Crime Information Center Checks:	
Summons Arrests	72
Booking Arrests	23

Homeless Initiative

Field Contacts	384
Entered a recovery program	85
Entered a medical facility	11
Received a bus ticket	32

Source: Compiled by the St. George Police Department

Notes

FYE 2026 information is provided through May 31, 2026.

Calls for Services and Reporting Summary actions began in August 2025.

This table is intended to present data for 10 years. More data will be added in future years.



Keeping St. George beautiful one cleanup at a time, Chief of Police, Todd Morris, and Public Safety Coordinator, Tucker Sharer, along with Mrs. Jennifer Richardson and volunteers with Keep Tiger Town Beautiful remove trash and debris from a homeless encampment.

City of St. George
Changes in Fund Balances of All Governmental Funds

	Actual <u>2024-2025</u>	Projected <u>2025-2026</u>	Budgeted <u>2026-2027</u>
<u>REVENUES</u>			
General Sales and Use Tax	\$17,000,000	\$49,978,950	\$51,000,000
Occupational License	2,686,936	3,264,720	3,400,000
Building Permits and Fees	681,891	1,303,016	1,600,000
Other Revenues	136,683	1,716,872	2,841,320
Total Revenues:	<u>20,505,510</u>	<u>56,263,558</u>	<u>58,841,320</u>
<u>EXPENDITURES</u>			
Legislative	4,500	3,588	24,000
Judicial	19,500	299,574	540,000
Executive	37,347	650,551	662,946
General Administration	1,167,700	1,195,358	2,038,324
Operations and Services	2,255,551	30,804,561	37,650,000
Planning and Zoning	1,029,149	543,632	475,000
Public Safety	71,718	1,735,327	2,955,066
Flood Control	-	20,395	350,000
Facility Acquisition and Construction	-	3,191,400	-
Infrastructure Improvements	-	250,000	10,024,110
Highways and Streets	36,494	204,492	1,225,000
Code Enforcement	-	319,956	275,000
Economic Development	-	91,862	250,000
Debt Service	-	146,435	481,000
Intergovernmental Expenditures	-	1,203,316	1,128,000
Special Events	-	8,300	125,000
Total Expenditures:	<u>4,621,959</u>	<u>40,668,747</u>	<u>58,203,446</u>
Net Other Financing Sources (Uses)	<u>1,000,000</u>	<u>3,000,000</u>	<u>0</u>
<u>NET CHANGE IN FUND BALANCES</u>	16,883,552	18,594,811	637,874
Fund Balances, Beginning of Year	-	16,883,552	35,478,363
FUND BALANCE, END OF YEAR	<u>\$16,883,552</u>	<u>\$35,478,363</u>	<u>\$36,116,236</u>

Source: City of St. George FY 2027 Operating Plan Budget Section

Glossary of Terms



StGeorgeLa.gov

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GLOSSARY OF TERMS

Accounting basis – Timing of when the effects of transactions or events should be recognized in financial statements. The City of St. George uses the modified accrual accounting basis for its governmental funds for both financial reporting and budgeting.

Ad Valorem – A Latin term meaning according to value. Ad valorem taxes are assessed a dollar amount according to property value. The City of St. George does not assess any ad valorem taxes, but residents of the City pay ad valorem taxes assessed by the Parish of East Baton Rouge and East Baton Rouge Parish School System.

Appropriated budget – The maximum amount authorized to spend by the governing body. Louisiana Revised Statutes 30:1303(A) requires the governing bodies of all local governments with proposed expenditures totaling at least \$500,000 to appropriate amounts for the general fund and all special revenue funds.

Asset – Economic resources owned by the entity that are expected to benefit future operations. The assets of the City of St. George are cash and investments, amounts due from others, expenditures paid in advance that benefit a future period, and capital assets such as land, buildings, infrastructure, equipment, and vehicles.

Balanced budget – Both the Louisiana Local Government Budget Act (Louisiana Revised Statutes 39:1305(E)) and the City of St. George define a balanced budget as proposed expenditures not exceeding the total of revenues, other sources of funds, and fund balance (“estimated funds available”).

Budget – A plan of action that forecasts future transactions, activities, and events in financial or nonfinancial terms.

Budgetary basis – The accounting basis used to estimate revenues and expenditures in the budget. The three main budgetary bases are cash, full accrual, and modified accrual; the City of St. George uses the modified accrual budgetary basis for its governmental funds.

Capital expenditures – An outflow of cash for the purpose or acquisition, expansion, or rehabilitation of a long-lived asset or system (provides economic benefit for more than one fiscal year), including the cost of engineering or architectural studies and service relative to the improvements. The City of St. George capitalizes equipment and vehicles that costs \$5,000 or more; and buildings, land, improvements, and infrastructure costing \$50,000 or more. Capital expenditures less than those amounts are expensed entirely in the year of purchase.

Capital outlay – A budgetary expenditure classification that refers to spending for acquiring or constructing capital assets.

GLOSSARY OF TERMS

Capital projects fund – A type of governmental fund used to account for financial resources that are restricted, committed, or assigned to expenditures for capital outlays. Because capital outlays involve large amounts of money and often encompass more than one fiscal year, governments account for these in capital projects funds separate from the general fund. The City of St. George’s Capital Projects Fund is funded by transfers from the general fund and state and federal grants.

Debt service funds – A type of governmental fund used to account for financial resources that are restricted, committed, or assigned to expenditure for principal and interest. The City of St. George’s Revenue Notes 2025 debt service fund is used to accumulate resources to pay principal and interest on revenue notes issued by the City in 2025 and is funded by transfers from the general fund. Debt service funds are also known as “sinking funds.”

Deficit – The amount by which expenditures exceed revenues in an accounting period.

Disbursement – The paying out of monies from an account.

Encumbrances – Funds set aside to pay for expenditures that have been committed either by the authorization of a purchase order or by contract. An encumbrance is a budgetary concept. At the City of St. George unspent encumbrances lapse at the end of each fiscal year and are not carried over into the next fiscal year.

Excess – The amount by which revenues exceed expenditures in an accounting period.

Expenditures – Payments of cash for products (including capital assets), services, or settling a loss; vary from expenses, which are charges incurred, regardless of when payment is made. Expenditures are used in the modified accrual basis of accounting, the basis of accounting which the City of St. George used for financial reporting purposes and budgetary purposes for all of its governmental funds.

Fiduciary funds – One of three broad classifications of funds of a governmental unit. Fiduciary funds are used to report assets held in a trustee or custodial capacity for others and therefore cannot be used to support the government’s own programs. The City of St. George does not have any fiduciary funds.

Fiscal – Related to financial matters. The City of St. George’s fiscal year (financial 12-month reporting period) begins on July 1 and ends on June 30.

Forecast – The act of predicting business activity for a future period of time, typically a projection based upon scientific assumptions.

Function – A group of related activities that delivers a service. The City of St. George performs the following thirteen functions: legislative, judicial, executive, general administration, city operations and services, planning and zoning, public safety, flood control, highways and streets, code enforcement, economic development, intergovernmental expenditures, and special events.

GLOSSARY OF TERMS

Fund balance – The difference between assets and deferred outflows of funds, and liabilities and deferred inflows of funds.

Fund - An accounting entity with a self-balancing set of accounts that are segregated for the purpose of carrying on specific activities in accordance with special regulations, restrictions, or limitations.

General fund – One of five governmental fund types which serves as the main operating fund (self-balancing set of accounts) of a government. A general fund is always a major fund.

Government Finance Officers Association – An association of public finance professionals founded in 1906. This association, which is headquartered in Chicago, Illinois, plays a major role in the development and promotion of generally accepted accounting principles for about 87,000 state and local governments in the United States and Canada. More information can be found on its website, www.gfoa.org.

Governmental funds – One of three broad classifications of funds of a government unit. Governmental funds typically are used to account for tax-supported (governmental) activities. The five types of governmental funds are the general fund, special revenue funds, debt service funds, capital projects funds, and permanent funds. The City of St. George does not have any permanent funds.

Grant – Monies received from a higher level of government to accomplish a specific purpose. Grants, unlike loans, do not have to be paid back.

Infrastructure assets – Long-lived capital assets that normally are stationary in nature and can be preserved for a significantly greater number of years than most other capital assets. Common examples are roads and streets, bridges, drainage, stormwater, water, and sewer systems, street lighting, and traffic signals.

Legal level of budgetary control – Level at which a government's management may not reallocate resources (adjust a budgeted amount) without special approval from the governing body. The City of St. George's legal level of budgetary control is at the function level.

Liability – Amounts owed to others. Short-term liabilities are due within one year, and long-term liabilities are due after one year.

Local Government Budget Act – The popular name to Louisiana Revised Statutes 39:1301 – 1316 which describes budget preparation, submission, inspection, adoption, amendment, and filing requirements of local governments in Louisiana.

Major fund – For budgeting purposes, any fund whose revenues or expenditures, excluding other financing sources and uses, constitute more than 10% of the revenues or expenditures of the appropriated budget. The City of St. George has only one major fund, the general fund.

GLOSSARY OF TERMS

Mill – One-tenth (1/10) of one cent. Ad valorem taxes are levied by mills. The City of St. George does not levy any ad valorem taxes.

Modified accrual basis of accounting – An accounting basis which focuses on current financial resources and recognizes revenues when they are earned, so long as they are collectible within the fiscal period, and expenditures when they are due. The City of St. George's budgets for all governmental funds, as well as fund financial statements, are prepared on the modified accrual accounting basis.

Operating plan – The plan of action for the City of St. George, including results of operations, capital expenditures, and long-range goals and objectives.

Per capita personal income – Personal income divided by population.

Personal income – Income from wages and investments earned by individuals as opposed to businesses.

Projection – An estimate of future possibilities based on current trends.

Proprietary funds – One of three broad classifications of funds of a governmental unit. Proprietary funds are used to account for a government's business-type activities, which are activities supported, at least in part, by fees and charges. The City of St. George does not have any proprietary funds.

Revenue notes – Debt instruments issued by a government and secured by a pledge of revenues received or to be received by a government that are legally available to pay debt service. The City of St. George issued \$20 million in revenue notes in December 2024 and has drawn \$4 million through June 30, 2026.

Revenues – Income of an organization. The City of St. George's primary revenues consist of sales taxes, occupational licenses, and building permits.

Special revenue funds – A type of governmental fund used to account for the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects. The City of St. George uses a special revenue fund to account for traffic impact fees it receives.