CITY OF ST. GEORGE

ORDINANCE NO. 2026-017

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.

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:
For: Cook, Dellucci, Edmonds, Himmel, Monachello, Murrell, Talbot
Against:
Absent / Abstaining / Recused:

Introduced on May 26, 2026 and adopted on June 09, 2026.

Lorraine Beaman
Lorraine Beaman, City Clerk

Delivered to Mayor on June 10, 2026.

Lorraine Beaman
Lorraine Beaman, City Clerk

Approved:

Dustin Yates
Dustin Yates, Mayor

Received from Mayor on June 10, 2026

Ordinance published in The Advocate on the ____day of _________, 2026.

Mayor Dustin Yates
www.stgeorgela.gov

11207 Prroverbs Avenue
St. George, La 70816
225.228.3200

May 26, 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.

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. A significant number of new and improved travel lanes and enhancements are planned or constructed as a part of the MOV*EBR* 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:

MOV*EBR* 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**

In addition, St. George has conducted its own roadway condition inventory and is in the process of developing a streets capital improvement 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 for drainage infrastructure projects.

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 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 and use 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:

- $9 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%.

In keeping with the vision of the creation of the City of St. George, the City 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				
			Contract Period	
Type of Service	Contractor	Amount	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	23,496,711	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 I the annual audit.

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 of 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 work orders have been closed.

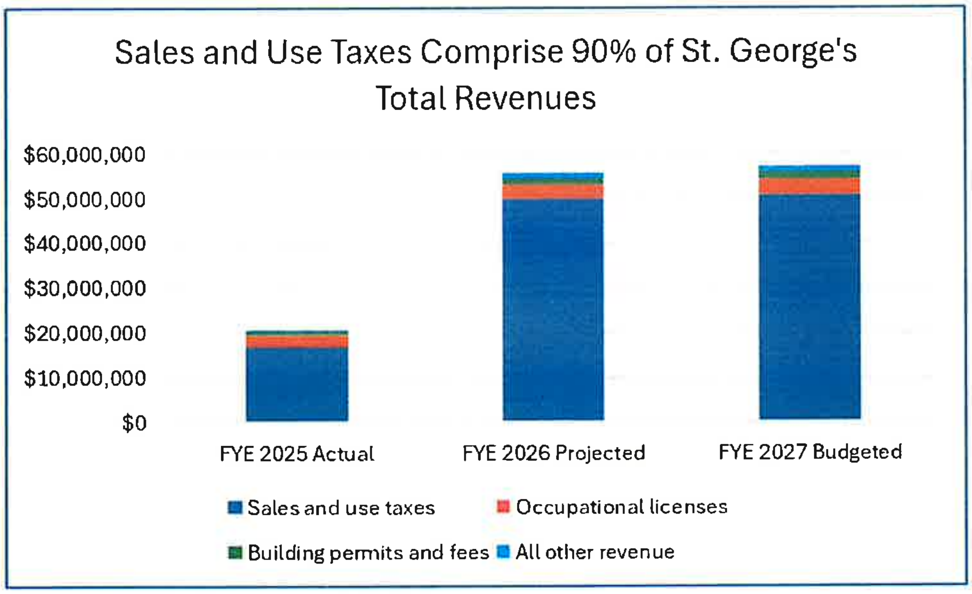
Public Safety expenditures include $293,855 in new expenditures:

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 though a contract with On Scene Services. Law enforcement services are provided by the Sheriff of East Baton Rouge Parish.

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 permits and fees ($1.6 million). The chart below compares these three major sources of revenues over the City's first three years:



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 projected revenues from the current year.

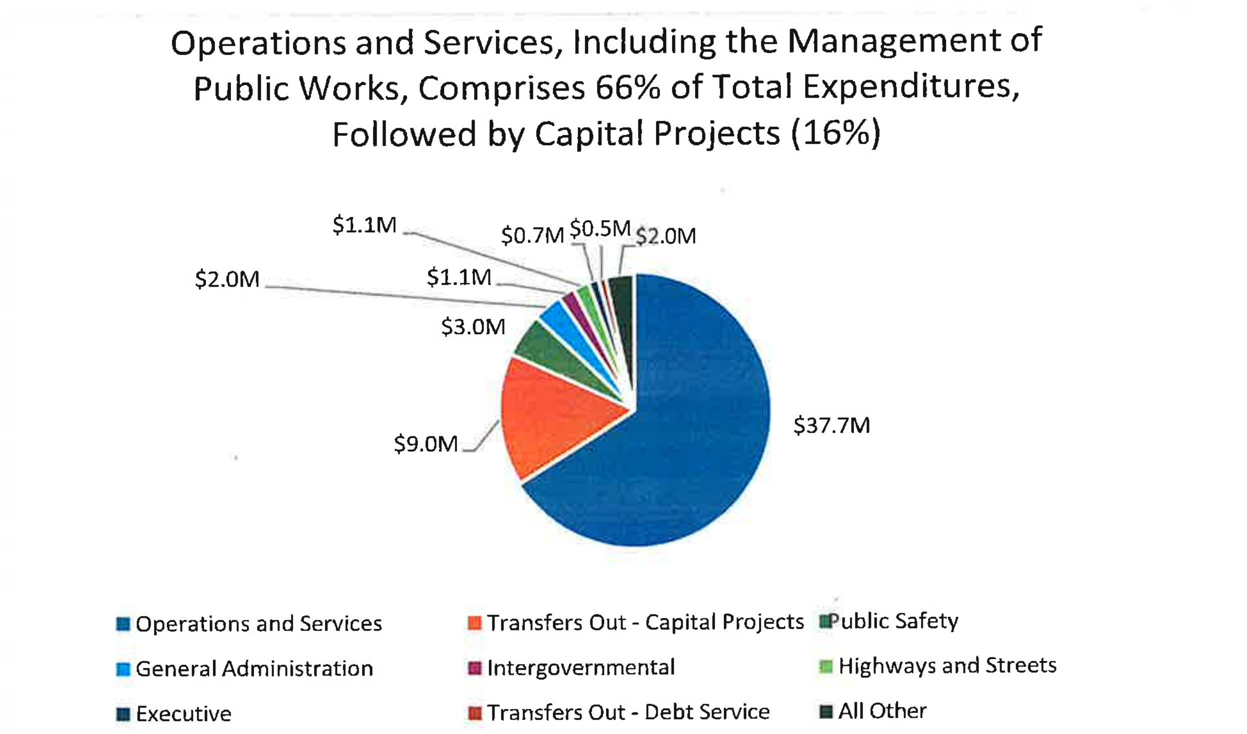
Sales taxes are primarily driven by retail sales activity, restaurant spending, construction materials and business spending, and also by population growth, commercial development and inflation. The 2025-2026 fiscal year was the City's first full twelve months of receiving sales tax revenues. For 2026-2027 the City is projecting a modest 2% growth in sales 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.

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. The St. George Chamber of Commerce (www.stgeorgechamber.la) was formed in 2026 and boasts over 150 members with a focus on meaningful business connections and building systems that scale alongside the City of St. George itself. The Chamber is committed to ensuring that local businesses are not only growing within the City but helping to shape it. In addition, the City of St. George recently accepted a firm's proposal for developing a long-term strategic economic development plan.

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 52% over current year projected amounts:



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

Transfers Out for Capital Projects	$6,278,423
Management of Public Works	$6,026,999
Public Safety	$1,219,739
Administration 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	Public Safety	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	✓							

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 chart above).

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 $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.

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

- Reduce Traffic Impact Fees revenue from $1 million to $150,000, refining the preliminary estimate to actual collections; and
- 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.

ACKNOWLEDGMENTS

The City Council acknowledge the efforts of the following persons in the preparation of 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.

/s/
Mayor Dustin Yates

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

	FYE 2025 Actual	2025 -2026 Projected Actual	2025 -2026 Proposed Amended Budget	2026-2027 Budget	Change 2026 Final Budget to 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	272,256	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	(77,000)	-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**	**2,046,989**	4%
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	**4,012,747**	**18,780,131**	**9,216,653**	**9,545,412**	**328,759**	4%
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	21,275,050		
FUND BALANCE, END OF YEAR	$ 16,878,397	$ 35,237,093	$ 21,275,050	$ 21,311,039		

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	% 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	-
Public Defender	-	-	-	-	-	-	-	-
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%
Salary/Wages-Council	-	-	-	-	-	-	-	-
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%**

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	% 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%
General Administrative Services	-	-	-	-	-	-	-	-
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%
Notifications - Public Information	-	-	-	-	-	-	-	-
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%
PandZ 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%**

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	% 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%
Ammunition and Training	-	-	-	-	-	-	-	-
IT Equipment	-	-	-	-	-	-	-	-
Software	2,000	2,000	28	-	28	2,000	1,972	7043%
Uniforms/Vests	500	500	3,452	-	3,452	500	(2,952)	-86%
Records Management System (RMS)	-	-	-	-	-	-	-	-
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 Lighting	-	-	-	-	-	-	-	-
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%**

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	% Change
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)-no adm	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	-
Community Development	-	-	-	-	-	-	-	-
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 In - Transition District Fund	-	-	-	-	-	-	-	-
Proceeds From Issuance of Debt	-	-	-	-	-	-	-	-
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		

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

	FYE 2025 Actual	2025-2026 Projected July - June	2025-2026 Proposed Amended Budget	2026-2027 Budget	Change 2026 Final Budget to 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%
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%

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

	FYE 2025 Actual	2025-2026 Projected July - June	2025-2026 Proposed Amended Budget	2026-2027 Budget	Change 2026 Final Budget to 2027 Budget Amount	Change 2026 Final Budget to 2027 Budget %
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 City Operations and Services:	**2,255,551**	**30,804,561**	**34,550,000**	**37,650,000**	**3,100,000**	9%
Planning and Zoning:						
Notifications	-	7,646	15,000	15,000	-	0%
Education and Conferences	-	7,500	10,000	10,000	-	0%
PandZ 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%

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

	FYE 2025 Actual	2025-2026 Projected July - June	2025-2026 Proposed Amended Budget	2026-2027 Budget	Change 2026 Final Budget to 2027 Budget Amount	Change 2026 Final Budget to 2027 Budget %
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%
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%

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

	FYE 2025 Actual	2025-2026 Projected July - June	2025-2026 Proposed Amended Budget	2026-2027 Budget	Change 2026 Final Budget to 2027 Budget Amount	%
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)-no admi	-	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%
OTHER FINANCING SOURCES (USES)						
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%
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	21,275,050		
FUND BALANCE, END OF YEAR	$ 16,878,397	$ 35,237,093	$ 21,275,050	$ 21,311,039		

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

	FYE 2025 Actual	2025-2026 Original Budget	2025-2026 Actual July - Feb.	2025-2026 Projected Actual	Proposed Amended Budget	2026-2027 Budget	Change 2026 Final Budget to 2027 Budget Amount	Change 2026 Final Budget to 2027 Budget %
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	155,155		
FUND BALANCE, END OF YEAR	$ 5,155	$ 505,155	$ 99,907	$ 157,671	$ 155,155	$ 530,155		

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

	FYE 2025 Actual	2025-2026 Original Budget	2025-2026 Actual July - Feb.	2025-2026 Projected Actual	2025-2026 Amended Budget	2026-2027 Budget	Change 2026 Final Budget to 2027 Budget Amount	Change 2026 Final Budget to 2027 Budget %
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 City Council does not formlly adopt a budget for this fund. However, a budget is presented to inform the public.

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

	FYE 2025 Actual	2025-2026 Original Budget	2025-2026 Actual July - Feb.	2025-2026 Projected Actual	Amended Budget	2026-2027 Budget	Change 2026 Final Budget to 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 formlly adopt a budget for this fund. However, a budget is presented to inform the public.

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

	Major Fund General	Special Revenue	Subtotal - Appropriated	Major Fund Capital Projects	Debt Service	Grand Total
REVENUES						
Local Sources:						
Taxes:						
General Sales and Use Tax	$ 51,000,000	$ -	$ 51,000,000	$ -	$ -	$ 51,000,000
Penalties and Interest Sales Tax	36,000	-	36,000	-	-	36,000
Telephone/Franchise Fees	100,000	-	100,000	-	-	100,000
Occupational License	3,400,000	-	3,400,000	-	-	3,400,000
Refunds- Insurance Premium Tax	10,000	-	10,000	-	-	10,000
Total Taxes:	**54,546,000**	**-**	**54,546,000**	**-**	**-**	**54,546,000**
Charges for Services:						
Fines, Forfeitures, Crt Cost and Bond Fees	50,000	-	50,000	-	-	50,000
Building Permits and Fees	1,600,000	-	1,600,000	-	-	1,600,000
Zoning and Subdivision Fees	108,000	-	108,000	-	-	108,000
Surplus Sales Revenues	5,000	-	5,000	-	-	5,000
All Other Revenues	5,000	-	5,000	-	-	5,000
Rental Income	104,748	-	104,748	-	-	104,748
Interest Earned	700,000	-	700,000	-	-	700,000
Traffic Impact Fees	-	500,000	500,000	-	-	500,000
Total Charges for Services:	**2,572,748**	**500,000**	**3,072,748**	**-**	**-**	**3,072,748**
Federal Grants	**-**	**-**	**-**	**1,222,572**	**-**	**1,222,572**
Total Revenues:	**57,118,748**	**500,000**	**57,618,748**	**1,222,572**	**-**	**58,841,320**
EXPENDITURES						
Legislative:						
Rent - Meetings	10,000	-	10,000	-	-	10,000
Education and Conferences	12,000	-	12,000	-	-	12,000
Postage, Supplies and Equipment	1,000	-	1,000	-	-	1,000
Legal Notices	1,000	-	1,000	-	-	1,000
Total Legislative:	**24,000**	**-**	**24,000**	**-**	**-**	**24,000**
Judicial:						
Legal Services	300,000	-	300,000	-	-	300,000
Admin Hearing Officer	40,000	-	40,000	-	-	40,000
Notifications	15,000	-	15,000	-	-	15,000
General Supplies and Office Exp.	5,000	-	5,000	-	-	5,000
Postage	3,000	-	3,000	-	-	3,000
Public Defender	127,000	-	127,000	-	-	127,000
Enforcement of Admin Orders	50,000	-	50,000	-	-	50,000
Total Judicial:	**540,000**	**-**	**540,000**	**-**	**-**	**540,000**

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

	Major Fund General	Special Revenue	Subtotal - Appropriated	Major Fund Capital Projects	Debt Service	Grand Total
Executive:						
Salary/Wages-Mayor	$ 163,200	$ -	$ 163,200	$ -	$ -	$ 163,200
Salary/Wages-Council	317,040	-	317,040	-	-	317,040
Payroll Taxes	36,738	-	36,738	-	-	36,738
Health Insurance	30,000	-	30,000	-	-	30,000
Retirement Expense	55,488	-	55,488	-	-	55,488
City Clerk Services	24,480	-	24,480	-	-	24,480
Education and Conferences	15,000	-	15,000	-	-	15,000
General Supplies and Office Equipment	10,000	-	10,000	-	-	10,000
Dues and Subscriptions	11,000	-	11,000	-	-	11,000
Total Executive:	**662,946**	**-**	**662,946**	**-**	**-**	**662,946**
General Administration:						
Accounting Audit	75,000	-	75,000	-	-	75,000
Repairs and Maintenance	20,000	-	20,000	-	-	20,000
Legal Services	700,000	-	700,000	-	-	700,000
Insurance-Worker's Comp	7,300	-	7,300	-	-	7,300
Insurance-Liability	200,000	-	200,000	-	-	200,000
Insurance-Vehicle	1,800	-	1,800	-	-	1,800
Consulting/Professional Fees	500,000	-	500,000	-	-	500,000
General Administrative Services	250,000	-	250,000	-	-	250,000
Website Set-up and Maint., and IT Services	50,000	-	50,000	-	-	50,000
Utilities	60,000	-	60,000	-	-	60,000
Vehicle Leasing	15,000	-	15,000	-	-	15,000
Telephone and Internet Services	24,000	-	24,000	-	-	24,000
Public Printing	4,000	-	4,000	-	-	4,000
Notifications - Public Information	20,000	-	20,000	-	-	20,000
General Supplies and Office Exp.	30,000	-	30,000	-	-	30,000
Fuel	3,500	-	3,500	-	-	3,500
Small Equipment	12,000	-	12,000	-	-	12,000
Software License	42,000	-	42,000	-	-	42,000
Dues and Subscriptions	10,724	-	10,724	-	-	10,724
Bank Fees	13,000	-	13,000	-	-	13,000
Total General Administration:	**2,038,324**	**-**	**2,038,324**	**-**	**-**	**2,038,324**
Operations and Services:						
Administration and Development	13,700,000	-	13,700,000	-	-	13,700,000
Permit Management Fees	400,000	-	400,000	-	-	400,000
Management of Public Works	23,550,000	-	23,550,000	-	-	23,550,000
Total City Operations and Services:	**37,650,000**	**-**	**37,650,000**	**-**	**-**	**37,650,000**

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

	Major Fund General	Special Revenue	Subtotal - Appropriated	Major Fund Capital Projects	Debt Service	Grand Total
Planning and Zoning:						
Notifications	$ 15,000	$ -	$ 15,000	$ -	$ -	$ 15,000
Education and Conferences	10,000	-	10,000	-	-	10,000
Comprehensive Land Use Plan	150,000	-	150,000	-	-	150,000
Offsite Drainage Assessments	100,000	-	100,000	-	-	100,000
Legal Services	200,000	-	200,000	-	-	200,000
Total Planning and Zoning:	**475,000**	**-**	**475,000**	**-**	**-**	**475,000**
Public Safety:						
Emergencies and Contingencies	250,000	-	250,000	-	-	250,000
Government Relations	75,000	-	75,000	-	-	75,000
Public Safety	1,556,250	-	1,556,250	-	-	1,556,250
Security	500,000	-	500,000	-	-	500,000
Salary	142,800	-	142,800	-	-	142,800
Payroll Taxes	10,924	-	10,924	-	-	10,924
Retirement Plan	48,552	-	48,552	-	-	48,552
Vehicle Lease	92,200	-	92,200	-	-	92,200
Vehicle Insurance	15,000	-	15,000	-	-	15,000
Education and Conferences	18,500	-	18,500	-	-	18,500
General Supplies and Office Exp.	3,000	-	3,000	-	-	3,000
Small Equipment	32,400	-	32,400	-	-	32,400
Weapons	46,500	-	46,500	-	-	46,500
Ammunition and Training	3,500	-	3,500	-	-	3,500
IT Equipment	28,500	-	28,500	-	-	28,500
Software	7,940	-	7,940	-	-	7,940
Uniforms/Vests	33,000	-	33,000	-	-	33,000
Records Management System (RMS)	56,000	-	56,000	-	-	56,000
Vehicle Maintenance	15,000	-	15,000	-	-	15,000
Fuel	20,000	-	20,000	-	-	20,000
Total Public Safety:	**2,955,066**	**-**	**2,955,066**	**-**	**-**	**2,955,066**
Flood Control:						
Consulting and Technical Assistance	350,000	-	350,000	-	-	350,000
Traffic-Related Infrastructure	-	125,000	125,000	-	-	125,000
Total Flood Control:	**350,000**	**125,000**	**475,000**	**-**	**-**	**475,000**
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
Total Infrastructure Improvements:	**-**	**-**	**-**	**10,024,110**	**-**	**10,024,110**

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

	Major Fund General	Special Revenue	Subtotal - Appropriated	Major Fund Capital Projects	Debt Service	Grand Total
Highways and Streets:						-
Street Light Maintenance and Repairs	$ 100,000	$ -	$ 100,000	$ -	$ -	$ 100,000
Street Lighting	1,000,000	-	1,000,000	-	-	1,000,000
Total Highways and Streets:	**1,100,000**	**-**	**1,100,000**	**-**	**-**	**1,100,000**
Code Enforcement:						
Blight Removal	200,000	-	200,000	-	-	200,000
Grass Cutting, Tree removal (abatement)-no adm	75,000	-	75,000	-	-	75,000
Total Code Enforcement:	**275,000**	**-**	**275,000**	**-**	**-**	**275,000**
Economic Development:						
Consulting Services	150,000	-	150,000	-	-	150,000
Community Development	100,000	-	100,000	-	-	100,000
Total Economic Development:	**250,000**	**-**	**250,000**	**-**	**-**	**250,000**
Debt Service						
Redemption of Principal	-	-	-	-	275,000	
Interest	-	-	-	-	206,000	
Total Debt Service:	**-**	**-**	**-**	**-**	**481,000**	**-**
Intergovernmental Expenditures:						
Sales Tax Collection Fees	400,000	-	400,000	-	-	400,000
Traffic Light Signal Monitoring	322,000	-	322,000	-	-	322,000
Aminal Control	406,000	-	406,000	-	-	406,000
Total Intergovernmental Expenditures:	**1,128,000**	**-**	**1,128,000**	**-**	**-**	**1,128,000**
Special Events:						
Community Events	125,000	-	125,000	-	-	125,000
Total Special Events:	**125,000**	**-**	**125,000**	**-**	**-**	**125,000**
Total Expenditures	**47,573,336**	**125,000**	**47,698,336**	**10,024,110**	**481,000**	**57,722,446**
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	**9,545,412**	**375,000**	**9,920,412**	**(8,801,538)**	**(481,000)**	**1,118,874**
OTHER FINANCING SOURCES (USES)						
Transfer In - General Fund	-	-	-	9,028,423	481,000	9,509,423
Proceeds From Issuance of Debt	-	-	-	-	-	-
Transfer Out - Capital Projects Fund	(9,028,423)	-	(9,028,423)	-	-	(9,028,423)
Transfer Out - Debt Service Fund	(481,000)	-	(481,000)	-	-	(481,000)
Total Other Other Financing Sources (Uses)	**(9,509,423)**	**-**	**(9,509,423)**	**9,028,423**	**481,000**	**-**
NET CHANGE IN FUND BALANCE	35,989	375,000	410,989	226,885	-	1,118,874
Fund Balances, Beginning of Year	21,275,050	155,155	21,430,205	83,600	-	21,513,805
FUND BALANCES, END OF YEAR	$ 21,311,039	$ 530,155	$ 21,841,194	$ 310,485	$ -	$ 22,632,679

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

	(a) Major Fund General Fund	(b) Special Revenue Fund	(c) (a) + (b) Total Appropriated	(d) Major Fund Capital Projects Fund	(e) Debt Service Fund	(f) (c) + (d) + (e) Total Governmental Funds
Beginning Fund Balance	$ 21,275,050	$ 155,155	$ 21,430,205	$ 83,600	$ -	$ 21,513,805
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	57,118,748	500,000	57,618,748	10,250,995	481,000	68,350,743
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	57,082,759	125,000	57,207,759	10,024,110	481,000	67,712,869
Net Increase (Decrease)	35,989	375,000	410,989	226,885	-	637,874
Ending Fund Balance	$ 21,311,039	$ 530,155	$ 21,841,194	$ 310,485	$ -	$ 22,151,679

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 (a) and Capital Projects Fund (d) are the two major funds of the City of St. George.

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

Project Title	Project	Amount
City Wide Safety and 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 a J-turn from the Burbank Soccer Complex	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

Installing the J-turn from the Burbank Soccer Complex will eliminate hazardous left-turn movements, increase driver visibility, and significantly reduce the risk of crashes.