

St. Tammany Parish Library 2026 Budget

Introduction

The Library was established in June 1950 as a demonstration project and officially became part of everyday life in St. Tammany Parish in March of 1951 when voters approved a millage to more permanently provide the Parish with a library system. It is the mission of St. Tammany Parish Library to cultivate discovery, creativity and lifelong learning by offering access to resources, programs and services for everyone in a welcoming environment.

The library remains an integral part of the fabric of life in St. Tammany Parish, with 602,675 visits to the library and 1,006,741 items checked out in 2024.

I am pleased to submit the 2026 proposed Annual Operating Budget for the St. Tammany Parish Library for your consideration. The following budget explanation and discussion should be read alongside the 2026 budget spreadsheet.

2026 Budgetary Basis and Assumptions

Expected revenue numbers were provided to the library by the St. Tammany Parish Department of Finance and based on the value of one mil from the most recent calculations provided by the Assessor's Office. The figures provided by those offices are estimates, and because of that, we budgeted our revenue conservatively. Expected expenditures were based on the three previous years, and budget discussions about the upcoming year were held with each library department. The difference between the 2025 Summer Amendment and the 2026 proposed budget is noted for each line.

2026 Revenue

In 2026, the St. Tammany Parish Library will operate on a revenue of \$13,318,920. The primary source (i.e., 97 percent) of the library's 2026 income will be a 4.35 mil property tax millage. The remaining three percent of the library's income comes from state revenue sharing, fines and fees, interest, and donations.

Using the estimate we received on the value of 1 mil, we assumed a collection rate of 97.5% and subtracted the state pensions costs required by law of 3.15%. We are projecting to receive a little over \$15,000 more in Ad Valorem Taxes over 2025 receipts. Typically, we see anywhere from \$150,000 to \$200,000 in growth. The reason we are not predicting this growth for the 2026 year is because of our reduced millage rate voted in at the March 2025 election. State Revenue Sharing reflects the amount we expect to receive in 2025. Fines and Fees has been increased to match predicted income for 2025. Interest Income has been matched to the interest we have received and project to receive for 2025. The amount for Donations has been reduced as our major support organizations will be saving money for our large capital projects due to happen in a few years. Miscellaneous income is reduced as we do not have plans to auction off property next year. Summer Reading T-shirt sales have been matched to the Spring 2025 Amendment but we opted for an even budget number. Overall, there is an increase of \$2,708 in revenue when compared to the last adopted 2025 budget amendment.

2026 Expenditures

The economy continues to affect the cost of supplies. We continue to implement our Strategic Plan. Our Mandeville update and renovation should happen in 2026. Many of the increases and decreases you will see

in the individual budget lines will be due to the implications of these conditions. Each section in the budget is highlighted below with an explanation.

- **Library Salaries and Employee Benefits** – There are no changes in the salary and benefits lines from what was budgeted in 2025. There is a difference in where we now expect to end the 2025 year and what is budgeted in 2026 due to vacant positions in 2025 and not giving a cost of living raise in 2025. For the 2026 year there is enough funding in the salary line to cover merit raises. Staff would be able to receive a merit increase up to 3%. In approving this budget, you will also approve merit raises for the year. The FICA/Medicare line, retirement contribution line, and health insurance lines similarly have the room to support raises if this budget is approved.
- **Operating Services** – Publication of Legal Notices is decreased as we hope to shorten the minutes published in the paper. Advertising is decreased as we won't have a millage campaign.
- **Printing, Duplicating, and Binding** – There are no changes being made to these lines.
- **Utilities** – Water line is being decreased to match the usage from the 2025 year.
- **Communications** – Postage was reduced, based off of expenditures projected through the end of 2025. More money is being added to the Voice Line as we have added phone lines for the Mobile Library building and based off of the usage for 2025. The Data line is reduced based of the usage so far in 2025.
- **Lease Expense** – Building lease expense is being adjusted to reflect the anticipated lease increase on Causeway in January 2026.
- **Maintenance of Property and Equipment** – Funding is added to the Custodial and Janitorial line as the cost of cleaning supplies has increased. Grounds/lawn maintenance is increased as we have upped the cleaning of flower beds. Network Utility Software is increased as the cost of software increases each year. We also plan on switching security software for patron computers which will have a higher cost for the implementation year. The Solinet line is increased as we have been purchasing more cataloging records because of the mobile library. Polaris Maintenance has increased with the addition of the Mobile Library Branch.
- **Maintenance Services** – Plumbing Heating and AC line is increased as the Covington HVAC is out of warranty. We plan to go out for quotes on maintenance service for the system and we estimated the cost based on the cost of Slidell and Madisonville's contract. The Electrical line is decreased as we don't have LED replacements like we did for 2025. Carpet Cleaning is increased as we will be cleaning carpet for the upstairs of the technical services building.
- **Professional Services** – Payroll service fees are increased to reflect the projected cost of adding new training functionality. The Consultants line is increased as we will be using state contract help to migrate servers and do security penetration testing in 2026. We also plan to get consultant help with putting together furniture packages for Mandeville, and preliminary furniture layouts for Lacombe and Slidell. The Security line is increased based on how we have utilized police details in 2025. The Web Design Consultant line is increased based on the increased cost of the software - this increases each year. We will be investigating going out for a new software in hopes of getting better pricing. The Movers line is funded for 2026 as we will need to utilize professional movers while Mandeville is recarpeted – we based this estimate off of what it cost to shift furniture and collection at Causeway. The Proposals (Ballot) line is reduced to zero as we won't have a millage campaign in 2026.

- **Insurance and Claims** – It is unknown at this time what increases will be incurred with insurance of all types. We based amounts off of 2025. The only change known at this time is the Flood insurance line – this has been matched to 2025's invoices.
- **Operating Supplies** – Book preparation supplies is increased as we are preparing materials for the Mobile Library Branch now. Computer/Printing supplies is increased due to the increased cost of toner and increased use of our printing services. Programming Supplies is increased to match the increased usage of refreshments as more and more people are attending programs.
- **Travel and Continuing education** – There are no changes to these lines.
- **Public Relations/Programming** – The Summer Reading Program line is increased due to the higher cost of supplies of all kinds. Juvenile Programming is increased so that we can continue to offer special children's programming over winter break, spring break, and Mardi Gras break. We offered these programs for the first time in 2025 and found them to be successful.
- **Non-Book Acquisitions** – Funding for vehicle purchase has been added to cover the cost of replacement of the box truck delivery van. Office equipment, furniture and shelving is increased as we will work on replacing computer chairs at several branches. We are adding more funding to the PC Network line as it is time to replace the switches purchased for upgraded indoor and outdoor WIFI that were originally purchased 5 years ago. Also, outside of our normal computer replacement cycle is the purchase of 2 servers, replacement of scanners system wide, and replacement of printers as the new ones use less expensive toner. The cost of our 5-year replacement cycle on desktop computers will cost us more in 2026 due to the increased cost of computers in general. Integrated Library Automation systems is increased to match the quote we have received for two new servers for our circulation system. The Audio/Visual Equipment line is reduced to zero as we do not anticipate purchases in 2024.
- **Library Resource Acquisitions** – The cost of Music recordings is being reduced as we have had less requests for purchases in this. The Electronic/Downloadable media line is increased to match more patron demand for these services. Internet database subscriptions line is increased due to the increases in many of the individual databases.
- **Long-Term Capital expenditures** – The Mandeville Capital Send to Parish line and Outreach Vehicle lines is reduced to zero as we are not purchasing an outreach vehicle in 2026 and we have the needed funding for the Mandeville renovation project. The Causeway/Mandeville FF&E line is funded to cover the cost of Mandeville's furniture replacement.

Prior Years' Operating Revenue – Fund Balance/Savings

The starting and ending fund balance is shown on page 5 of the spreadsheet as is required by the Louisiana Local Government Budgeting Act. The fund balance does not equate to cash - it includes receivables and payables for the next year. The fund balance will increase by the end of 2025 due no merit raises in 2025, open positions, and not needing to spend the full amount budgeted on the 2025 millage election cost. The fund balance will then decrease by the end of 2026 as we will plan to use savings for Mandeville's furniture replacement.

The fund balance is a compilation of our assets and liabilities. On page 6 of the spreadsheet, you can see from the detail of our most recent audited year (2024) that the majority of the fund balance is ad valorem receivable that is billed to the tax payers in December and we receive in the upcoming year.

Any unused money at the end of the year becomes Prior Years' Operating Revenue. The cash on hand after all bills were paid for December 2024 and the auditors made their adjustments in March 2025 was \$6,317,694. Based on the predicted year end of 2025, we will have \$214,439 unbudgeted savings on December 31st, 2025, for a total of \$6,617,841. This figure is less than half of one year's operating revenue. These savings are dedicated to very specific purposes.

- Operational reserves are needed to run the library until we receive our first significant portion of our millage from the Parish. \$2,500,000
- Disaster and emergency funds cover our insurance deductibles and any repairs and clean-up that may be needed in the event of a disaster. \$1,475,000
- Dedications for Mandeville furniture \$270,000 – this is budgeted to be spent in 2026
- Dedication for Slidell Furniture \$700,000 – this is not budgeted to be spent in 2026
- Dedication for Lacombe FF&E \$250,000 – this is not budgeted to be spent in 2026
- We reserve funding for immediate expenditures in 2026 that we will be obligated to pay - the retirement payment for the 4th quarter and the Health Claims run out.
- Dedication for Capital Contingency of \$675,000. This equates to 9.5% of what we have set aside for the Covington and Lacombe capital projects.

The Mandeville Furniture is the only one of the furniture projects that is budgeted to be spent in 2026. This leaves us with a current Unassigned Savings of \$214,439. This puts us in good stead to ensure we have enough contingency funds for our capital projects – if the year ends as predicted the library can assign more funds to contingency with the first amendment of the 2026 year. By that point we should have a good estimate of the construction costs for Slidell and Lacombe. Ideally, we would want the capital contingency to be about 15% of the capital project costs.

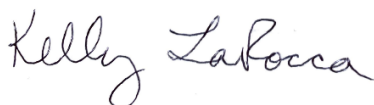
Budget Analysis

We are forecasting an increase in revenue of only \$2,708 due to a reduction in what we expect to receive in donations and because of the reduction in the overall millage rate as approved by the voters in 2025. We predict an increase in expenditures of \$270,034 from what was budgeted for the 2025 Spring Amendment. This is due to a planned usage of savings for Mandeville furniture. Aside from the planned usage of savings, we are presenting a balanced operational budget for the 2026 year. Each library department was allocated the funds to enable their plans. I am confident that we have adequate funds to meet our goals for the year.

Conclusion

In 2026, the St. Tammany Parish Library will continue to serve the needs of St. Tammany Parish while striving to improve our collections, programs, services, and facilities. We look forward to a successful year created with the help of our partners, patrons, and friends.

Respectfully Submitted:



Kelly I. LaRocca
Director

2026 Proposed Budget - St. Tammany Parish Library

		8/1/2025												
			2022 Budget Actual	2023 Budget Actual	2024 Budget Actual	2025 Budget Original	2025 Budget Last adopted (Spring Amendment)	2025 Budget Actual YTD as of 6/30/25	2025 Budget Estimated Remaining Expenditures /Revenues for Year	2025 Budget Projected Actual Year End	% Change 2025 Last adopted vs. Projected Actual Result at Year End 2025	Amount Diff. between 2026 Proposed and 2025 Last Adopted Budget	2026 Budget Proposed	% Change 2025 Projected Actual Year End vs. 2026 Proposed Budget
			Previous Years			Current Year						Upcoming Year		
REVENUE														
	405	Ad Valorem Taxes (received after deductions)	\$ 11,494,948	\$ 11,823,150	\$ 12,474,892	\$ 12,500,000	\$ 12,729,269	\$ 12,729,268.35	\$ -	\$ 12,729,268	0.00%	\$ 15,762	\$ 12,745,031	0.12%
	410	State Revenue Sharing	\$ 251,600	\$ 258,515	\$ 264,302	\$ 264,302	\$ 268,884	\$ 179,635.78	\$ 89,698	\$ 269,334	0.17%	\$ -	\$ 268,884	-0.17%
	415	Fines/Fees	\$ 70,487	\$ 75,471	\$ 96,265	\$ 99,500	\$ 99,500	\$ 53,270.87	\$ 53,271	\$ 106,542	7.08%	\$ 7,000	\$ 106,500	-0.04%
	416	LA Library Grant - ARPA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
	417	Grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
	418	LEH Grant	\$ 2,400	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
	420	Interest Income	\$ 38,715	\$ 185,806	\$ 198,221	\$ 179,000	\$ 184,370	\$ 98,574.58	\$ 98,574	\$ 197,149	6.93%	\$ -	\$ 184,370	-6.48%
	425	Donations	\$ 33,303	\$ 61,166	\$ 23,776	\$ 30,000	\$ 32,016	\$ 32,546.34		\$ 32,546	1.66%	\$ (20,000)	\$ 12,016	-63.08%
	430	Miscellaneous Income	\$ 14,840	\$ 0	\$ 4,899	\$ -	\$ 54	\$ 1,271.21	\$ -	\$ 1,271	0.00%	\$ (54)	\$ -	-100.00%
	450	Summer Reading T-shirt Sales	\$ 1,317	\$ 2,119	\$ 1,410	\$ 2,120	\$ 2,120	\$ 1,292.24	\$ -	\$ 1,292	-39.05%	\$ -	\$ 2,120	64.06%
		TOTAL REVENUE	\$11,907,610.00	\$12,406,227.10	\$13,063,763.31	\$13,074,922	\$ 13,316,212	\$ 13,095,859.37	\$ 241,543	\$ 13,337,403	0.16%	\$ 2,708	\$ 13,318,920	-0.14%
EXPENDITURES														
LIBRARY ADMINISTRATION														
		PERSONNEL SALARIES												
	503	Library Salaries	\$ 5,005,221.13	\$ 5,263,285.57	\$ 5,500,854.22	\$ 6,090,000.00	\$ 6,090,000.00	\$ 2,639,190.89	\$ 3,264,056	\$ 5,903,247	-3.07%	\$ -	\$ 6,090,000	3.16%
		TOTAL	\$ 5,005,221.13	\$ 5,263,285.57	\$ 5,500,854.22	\$ 6,090,000.00	\$ 6,090,000.00	\$ 2,639,190.89	\$ 3,264,056	\$ 5,903,247	-3.07%	\$ -	\$ 6,090,000	3.16%
EMPLOYEE BENEFITS														
	511	FICA/Medicare Tax	\$ 111,512.98	\$ 119,802.99	\$ 121,201.92	\$ 134,000.00	\$ 134,000.00	\$ 59,852.35	\$ 70,000	\$ 129,852	-3.10%	\$ -	\$ 134,000	3.19%
	512	Retirement Contributions	\$ 489,982.62	\$ 512,866.56	\$ 541,992.08	\$ 577,480.00	\$ 577,480.00	\$ 252,701.20	\$ 303,850	\$ 556,551	-3.62%	\$ -	\$ 577,480	3.76%
	513	Health Insurance/Insurance	\$ 440,256.79	\$ 380,065.68	\$ 314,454.71	\$ 390,000.00	\$ 390,000.00	\$ 149,736.56	\$ 225,556	\$ 375,293	-3.77%	\$ -	\$ 390,000	3.92%
	514	Health Trust	\$ 804,090.69	\$ 1,395,030.65	\$ 1,089,089.98	\$ 1,197,000.00	\$ 1,197,000.00	\$ 427,293.93	\$ 769,500	\$ 1,196,794	-0.02%	\$ -	\$ 1,197,000	0.02%
	515	Workers' Compensation/Unemployment Claims	\$ 31,416.00	\$ 14,901.40	\$ 21,625.36	\$ 32,000.00	\$ 26,000.00	\$ 11,542.79	\$ 14,452	\$ 25,995	-0.02%	\$ -	\$ 26,000	0.02%
	516	Employee Miscellaneous	\$ 854.42	\$ 600.60	\$ 877.18	\$ 1,000.00	\$ 1,000.00	\$ -	\$ 1,000	\$ 1,000	0.00%	\$ -	\$ 1,000	0.00%
		TOTAL	\$ 1,878,113.50	\$ 2,423,267.88	\$ 2,089,241.23	\$ 2,331,480.00	\$ 2,325,480.00	\$ 901,126.83	\$ 1,384,358	\$ 2,285,485	-1.72%	\$ -	\$ 2,325,480	1.75%
OPERATING SERVICES														
	601	Publication of Legal Notices	\$ 4,166.54	\$ 15,505.20	\$ 5,846.27	\$ 13,500.00	\$ 13,500.00	\$ 4,312.26	\$ 9,100	\$ 13,412	-0.65%	\$ (2,000)	\$ 11,500	-14.26%
	603	Membership Dues	\$ 7,045.00	\$ 7,499.65	\$ 5,987.57	\$ 7,500.00	\$ 6,000.00	\$ -	\$ 6,000	\$ 6,000	0.00%	\$ -	\$ 6,000	0.00%
	604	Advertising	\$ 24,385.41	\$ 31,480.57	\$ 23,267.44	\$ 36,000.00	\$ 51,000.00	\$ 25,664.70	\$ 25,335	\$ 51,000	0.00%	\$ (18,000)	\$ 33,000	-35.29%
	607	Signage	\$ 3,498.62	\$ 642.10	\$ 1,066.38	\$ 4,000.00	\$ 2,000.00	\$ 229.42	\$ 1,770	\$ 1,999	-0.03%	\$ -	\$ 2,000	0.03%
	608	Promotional Production	\$ 19,902.10	\$ 14,898.97	\$ 14,941.12	\$ 20,000.00	\$ 20,000.00	\$ 12,752.11	\$ 7,240	\$ 19,992	-0.04%	\$ -	\$ 20,000	0.04%
		TOTAL	\$ 58,997.67	\$ 70,026.49	\$ 51,108.78	\$ 81,000.00	\$ 92,500.00	\$ 42,958.49	\$ 49,445	\$ 92,403	-0.10%	\$ (20,000)	\$ 72,500	-21.54%
		PRINTING, DUPLICATING & BINDING												
	611	Printing	\$ 11,998.47	\$ 12,786.17	\$ 12,886.49	\$ 19,500.00	\$ 15,500.00	\$ 11,357.84	\$ 4,100	\$ 15,458	-0.27%	\$ -	\$ 15,500	0.27%
	613	Book Binding	\$ 3,840.20	\$ 2,544.95	\$ 4,437.40	\$ 5,000.00	\$ 5,000.00	\$ -	\$ 5,000	\$ 5,000	0.00%	\$ -	\$ 5,000	0.00%
	615	Patron Cards	\$ -	\$ 4,959.70	\$ 4,693.52	\$ 5,000.00	\$ 5,000.00	\$ -	\$ 5,000	\$ 5,000	0.00%	\$ -	\$ 5,000	0.00%
		TOTAL	\$ 15,838.67	\$ 20,290.82	\$ 22,017.41	\$ 29,500.00	\$ 25,500.00	\$ 11,357.84	\$ 14,100	\$ 25,458	-0.17%	\$ -	\$ 25,500	0.17%
		UTILITIES												
	621	Electricity	\$ 316,933.90	\$ 284,245.50	\$ 260,506.47	\$ 287,220.00	\$ 293,220.00	\$ 145,273.73	\$ 148,000	\$ 293,274	0.02%	\$ -	\$ 293,220	-0.02%
	622	Gas	\$ 2,474.76	\$ 2,299.09	\$ 2,258.38	\$ 3,250.00	\$ 3,250.00	\$ 1,682.00	\$ 1,600	\$ 3,282	0.98%	\$ -	\$ 3,250	-0.98%

		8/1/2025												
			2022 Budget Actual	2023 Budget Actual	2024 Budget Actual	2025 Budget Original	2025 Budget Last adopted (Spring Amendment)	2025 Budget Actual YTD as of 6/30/25	2025 Budget Estimated Remaining Expenditures /Revenues for Year	2025 Budget Projected Actual Year End	% Change 2025 Last adopted vs. Projected Actual Result at Year End 2025	Amount Diff. between 2026 Proposed and 2025 Last Adopted Budget	2026 Budget Proposed	% Change 2025 Projected Actual Year End vs. 2026 Proposed Budget
			Previous Years			Current Year						Upcoming Year		
	623	Water	\$ 35,776.99	\$ 46,073.45	\$ 42,332.04	\$ 45,000.00	\$ 45,000.00	\$ 20,032.97	\$ 25,000	\$ 45,033	0.07%	\$ (2,000)	\$ 43,000	-4.51%
		TOTAL	\$ 355,185.65	\$ 332,618.04	\$ 305,096.89	\$ 335,470.00	\$ 341,470.00	\$ 166,988.70	\$ 174,600	\$ 341,589	0.03%	\$ (2,000)	\$ 339,470	-0.62%
		COMMUNICATIONS												
	625	Postage	\$ 10,899.72	\$ 14,459.39	\$ 14,289.76	\$ 21,000.00	\$ 21,000.00	\$ 4,905.41	\$ 16,100	\$ 21,005	0.03%	\$ (1,000)	\$ 20,000	-4.79%
	626	Voice Line (Regular Phone Service)	\$ 83,668.72	\$ 77,627.21	\$ 61,430.89	\$ 44,000.00	\$ 47,080.00	\$ 26,424.57	\$ 26,424	\$ 52,849	12.25%	\$ 5,000	\$ 52,080	-1.45%
	627	Data Line (Internet-Network)	\$ 45,295.00	\$ 41,470.26	\$ 30,323.34	\$ 31,300.00	\$ 31,300.00	\$ 15,439.20	\$ 15,439	\$ 30,878	-1.35%	\$ (300)	\$ 31,000	0.39%
	630	Courier/Shipping	\$ 238.20	\$ 515.35	\$ 234.15	\$ 1,000.00	\$ 1,000.00	\$ 117.86	\$ 882	\$ 1,000	-0.01%	\$ -	\$ 1,000	0.01%
		TOTAL	\$ 140,101.64	\$ 134,072.21	\$ 106,278.14	\$ 97,300.00	\$ 100,380.00	\$ 46,887.04	\$ 58,845	\$ 105,732	5.33%	\$ 3,700	\$ 104,080	-1.56%
		LEASE EXPENSE												
	634	Building	\$ 310,941.75	\$ 318,045.64	\$ 319,043.98	\$ 333,000.00	\$ 333,000.00	\$ 165,184.49	\$ 165,184	\$ 330,369	-0.79%	\$ 10,000	\$ 343,000	3.82%
	636	Equipment	\$ 5,096.96	\$ 4,970.03	\$ 2,742.31	\$ 6,000.00	\$ 6,000.00	\$ 2,263.41	\$ 3,800	\$ 6,063	1.06%	\$ -	\$ 6,000	-1.05%
	638	Vehicle	\$ -	\$ 2,647.96	\$ -	\$ 2,750.00	\$ 2,750.00	\$ -	\$ 2,750	\$ 2,750	0.00%	\$ -	\$ 2,750	0.00%
		TOTAL	\$ 316,038.71	\$ 325,663.63	\$ 321,786.29	\$ 341,750.00	\$ 341,750.00	\$ 167,447.90	\$ 171,734	\$ 339,182	-0.75%	\$ 10,000	\$ 351,750	3.71%
		MAINTENANCE OF PROPERTY & EQUIP.												
	641	Custodial & Janitorial	\$ 208,585.74	\$ 212,056.10	\$ 213,598.44	\$ 215,000.00	\$ 215,000.00	\$ 106,521.62	\$ 108,500	\$ 215,022	0.01%	\$ 5,000	\$ 220,000	2.32%
	643	Grounds/Lawn Maintenance	\$ 80,224.00	\$ 84,861.00	\$ 79,983.07	\$ 85,000.00	\$ 85,000.00	\$ 43,915.50	\$ 43,915	\$ 87,831	3.33%	\$ 3,000	\$ 88,000	0.19%
	645	Maintenance supplies	\$ 8,973.74	\$ 9,972.57	\$ 8,638.32	\$ 10,000.00	\$ 10,000.00	\$ 4,829.35	\$ 5,171	\$ 10,000	0.00%	\$ -	\$ 10,000	0.00%
	652	Fuel and lube	\$ 39,891.89	\$ 32,787.02	\$ 25,759.97	\$ 35,000.00	\$ 33,000.00	\$ 9,479.38	\$ 21,000	\$ 30,479	-7.64%	\$ -	\$ 33,000	8.27%
	654	Vehicle repairs	\$ 3,821.26	\$ 14,567.55	\$ 9,719.70	\$ 10,000.00	\$ 10,000.00	\$ 5,055.30	\$ 5,000	\$ 10,055	0.55%	\$ -	\$ 10,000	-0.55%
	658	Small Tools & Supplies	\$ 2,958.04	\$ 2,988.96	\$ 2,793.53	\$ 3,000.00	\$ 3,000.00	\$ 189.63	\$ 2,800	\$ 2,990	-0.35%	\$ -	\$ 3,000	0.35%
	660	Office machine and equip. repair	\$ 974.68	\$ 504.92	\$ 718.52	\$ 1,000.00	\$ 1,000.00	\$ -	\$ 1,000	\$ 1,000	0.00%	\$ -	\$ 1,000	0.00%
	661	Network Utility Software	\$ 172,971.54	\$ 155,507.60	\$ 156,299.73	\$ 228,250.00	\$ 128,250.00	\$ 88,224.47	\$ 40,000	\$ 128,224	-0.02%	\$ 16,000	\$ 144,250	12.50%
	662	Solinet (OCLC) Cost	\$ 28,026.94	\$ 30,649.09	\$ 31,820.27	\$ 32,000.00	\$ 32,000.00	\$ -	\$ 32,000	\$ 32,000	0.00%	\$ 1,000	\$ 33,000	3.13%
	663	Polaris Maintenance	\$ 51,978.19	\$ 53,635.61	\$ 54,914.33	\$ 55,000.00	\$ 55,000.00	\$ 54,999.06	\$ -	\$ 54,999	0.00%	\$ 5,000	\$ 60,000	9.09%
	664	P C Network maintenance and repair	\$ 6,778.22	\$ 5,875.00	\$ 9,533.80	\$ 11,500.00	\$ 11,500.00	\$ 6,297.12	\$ 5,200	\$ 11,497	-0.03%	\$ -	\$ 11,500	0.03%
	669	Disaster Recovery Costs	\$ -	\$ -	\$ 35,708.64	\$ 10,000.00	\$ 10,000.00	\$ -	\$ 10,000	\$ 10,000	0.00%	\$ -	\$ 10,000	0.00%
		TOTAL	\$ 605,184.24	\$ 603,405.42	\$ 629,488.32	\$ 695,750.00	\$ 593,750.00	\$ 319,511.43	\$ 274,586	\$ 594,097	0.06%	\$ 30,000	\$ 623,750	4.99%
		MAINTENANCE SERVICES (Buildings)												
	671	Physical Plant	\$ 147,981.76	\$ 176,994.78	\$ 139,939.63	\$ 160,000.00	\$ 160,000.00	\$ 109,578.32	\$ 50,500	\$ 160,078	0.05%	\$ -	\$ 160,000	-0.05%
	672	Plumbing, Heating, & Air Conditioning	\$ 66,491.54	\$ 66,494.36	\$ 65,834.29	\$ 66,500.00	\$ 66,500.00	\$ 41,100.39	\$ 25,400	\$ 66,500	0.00%	\$ 25,000	\$ 91,500	37.59%
	673	Electrical	\$ 7,798.31	\$ 16,998.60	\$ 12,789.32	\$ 13,000.00	\$ 13,000.00	\$ 4,437.80	\$ 8,600	\$ 13,038	0.29%	\$ (3,000)	\$ 10,000	-23.30%
	674	Sanitation	\$ 8,957.58	\$ 10,415.68	\$ 11,999.75	\$ 12,000.00	\$ 12,000.00	\$ 3,251.22	\$ 8,750	\$ 12,001	0.01%	\$ -	\$ 12,000	-0.01%
	675	Pest Control	\$ 6,140.00	\$ 7,190.00	\$ 7,500.00	\$ 7,550.00	\$ 7,550.00	\$ 3,467.00	\$ 4,080	\$ 7,547	-0.04%	\$ -	\$ 7,550	0.04%
	676	Termite Contracts	\$ 8,009.00	\$ 2,915.00	\$ 2,945.00	\$ 4,555.00	\$ 3,000.00	\$ 871.00	\$ 2,100	\$ 2,971	-0.97%	\$ -	\$ 3,000	0.98%
	678	Carpet Cleaning	\$ 14,998.98	\$ 17,590.00	\$ 17,565.00	\$ 18,000.00	\$ 18,000.00	\$ -	\$ 18,000	\$ 18,000	0.00%	\$ 2,000	\$ 20,000	11.11%
		TOTAL	\$ 260,377.17	\$ 298,598.42	\$ 258,572.99	\$ 281,605.00	\$ 280,050.00	\$ 162,705.73	\$ 117,430	\$ 280,136	0.03%	\$ 24,000	\$ 304,050	8.54%
		Professional Services												
	680	Payroll Service Fees	\$ 33,901.31	\$ 37,555.26	\$ 39,688.95	\$ 38,600.00	\$ 38,600.00	\$ 19,609.03	\$ 19,300	\$ 38,909	0.80%	\$ 1,000	\$ 39,600	1.78%
	682	Legal	\$ -	\$ 11,869.20	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
	683	Financial	\$ 39,023.87	\$ 50,811.44	\$ 48,317.90	\$ 51,000.00	\$ 51,000.00	\$ 39,672.67	\$ 11,327	\$ 51,000	0.00%	\$ -	\$ 51,000	0.00%

2026 Proposed Budget - St. Tammany Parish Library

		8/1/2025												
			2022 Budget Actual	2023 Budget Actual	2024 Budget Actual	2025 Budget Original	2025 Budget Last adopted (Spring Amendment)	2025 Budget Actual YTD as of 6/30/25	2025 Budget Estimated Remaining Expenditures /Revenues for Year	2025 Budget Projected Actual Year End	% Change 2025 Last adopted vs. Projected Actual Result at Year End 2025	Amount Diff. between 2026 Proposed and 2025 Last Adopted Budget	2026 Budget Proposed	% Change 2025 Projected Actual Year End vs. 2026 Proposed Budget
			Previous Years			Current Year						Upcoming Year		
	684	Architectural	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
	685	Consultants	\$ 83,160.48	\$ 89,998.23	\$ 66,595.62	\$ 40,000.00	\$ 40,000.00	\$ 38,601.80	\$ 1,500	\$ 40,102	0.25%	\$ 20,000	\$ 60,000	49.62%
	686	Security	\$ 7,570.82	\$ 13,766.82	\$ 7,108.68	\$ 14,000.00	\$ 29,000.00	\$ 18,764.64	\$ 10,230	\$ 28,995	-0.02%	\$ 1,000	\$ 30,000	3.47%
	687	Web Design Consultant	\$ 79,693.35	\$ 89,789.97	\$ 87,893.52	\$ 94,325.00	\$ 94,325.00	\$ 84,474.82	\$ 9,678	\$ 94,153	-0.18%	\$ 5,675	\$ 100,000	6.21%
	688	Movers	\$ -	\$ 15,437.66	\$ 16,000.00	\$ -	\$ -	\$ -	\$ -	\$ -		\$ 60,000	\$ 60,000	newly funded
	689	Proposals (Ballot)	\$ -	\$ -	\$ -	\$ 250,000.00	\$ 90,000.00	\$ 18,020.34	\$ -	\$ 18,020	-79.98%	\$ (90,000)	\$ -	-100.00%
		TOTAL	\$ 243,349.83	\$ 309,228.58	\$ 265,604.67	\$ 487,925.00	\$ 342,925.00	\$ 219,143.30	\$ 52,035	\$ 271,178	-20.92%	\$ (2,325)	\$ 340,600	25.60%
		INSURANCE & CLAIMS												
	692	Library Property	\$ 132,637.21	\$ 145,499.86	\$ 199,811.83	\$ 200,000.00	\$ 200,000.00	\$ 192,802.44	\$ 8,000	\$ 200,802	0.40%	\$ -	\$ 200,000	-0.40%
	694	Flood Insurance	\$ 23,424.00	\$ 25,916.00	\$ 29,563.00	\$ 29,600.00	\$ 29,600.00	\$ 33,497.00	\$ -	\$ 33,497	13.17%	\$ 4,400	\$ 34,000	1.50%
	696	Vehicle Insurance	\$ 42,860.00	\$ 31,275.36	\$ 38,460.00	\$ 42,107.00	\$ 45,716.00	\$ 45,716.00	\$ -	\$ 45,716	0.00%	\$ -	\$ 45,716	0.00%
	698	LBOC Liability	\$ 4,076.00	\$ 1,940.00	\$ 4,607.33	\$ 4,676.00	\$ 4,676.00	\$ -	\$ 4,676	\$ 4,676	0.00%	\$ -	\$ 4,676	0.00%
	699	Gen Liability	\$ 15,054.00	\$ 25,100.64	\$ 25,678.00	\$ 25,680.00	\$ 26,880.00	\$ 26,738.00	\$ -	\$ 26,738	-0.53%	\$ -	\$ 26,880	0.53%
		TOTAL	\$ 218,051.21	\$ 229,731.86	\$ 298,120.16	\$ 302,063.00	\$ 306,872.00	\$ 298,753.44	\$ 12,676	\$ 311,429	1.49%	\$ 4,400	\$ 311,272	-0.05%
		MATERIALS AND SUPPLIES												
		OPERATING SUPPLIES												
	701	Office Supplies	\$ 31,300.98	\$ 32,995.28	\$ 32,460.34	\$ 33,000.00	\$ 33,000.00	\$ 15,558.70	\$ 17,400	\$ 32,959	-0.13%	\$ -	\$ 33,000	0.13%
	702	Bank Service Charges	\$ 15,699.20	\$ 15,568.17	\$ 17,114.58	\$ 16,500.00	\$ 17,200.00	\$ 8,414.49	\$ 8,780	\$ 17,194	-0.03%	\$ -	\$ 17,200	0.03%
	703	Book Preparation Supplies	\$ 41,739.05	\$ 46,688.48	\$ 46,999.33	\$ 49,000.00	\$ 49,000.00	\$ 20,196.24	\$ 28,804	\$ 49,000	0.00%	\$ 2,000	\$ 51,000	4.08%
	704	Computer/Printer Supplies	\$ 61,918.90	\$ 78,742.54	\$ 85,274.36	\$ 100,000.00	\$ 112,000.00	\$ 63,532.05	\$ 63,532	\$ 127,064	13.45%	\$ 15,000	\$ 127,000	-0.05%
	705	Programming Supplies	\$ 7,887.23	\$ 8,387.55	\$ 9,455.39	\$ 11,000.00	\$ 11,220.00	\$ 5,599.76	\$ 5,600	\$ 11,200	-0.18%	\$ 500	\$ 11,720	4.65%
		TOTAL	\$ 158,545.36	\$ 182,382.02	\$ 191,304.00	\$ 209,500.00	\$ 222,420.00	\$ 113,301.24	\$ 124,116	\$ 237,417	6.74%	\$ 17,500	\$ 239,920	1.05%
		TRAVEL & CONTINUING EDUCATION												
	710	Mileage Reimbursement	\$ 21,899.16	\$ 19,509.56	\$ 21,862.81	\$ 22,000.00	\$ 22,000.00	\$ 10,096.70	\$ 11,900	\$ 21,997	-0.01%	\$ -	\$ 22,000	0.02%
	712	Library In-service Training	\$ 11,459.26	\$ 8,981.49	\$ 4,982.30	\$ 12,000.00	\$ 12,000.00	\$ 1,038.28	\$ 10,960	\$ 11,998	-0.01%	\$ -	\$ 12,000	0.01%
	714	Conventions/Seminars	\$ 64,771.20	\$ 33,944.72	\$ 19,706.04	\$ 35,000.00	\$ 35,000.00	\$ 16,657.60	\$ 18,300	\$ 34,958	-0.12%	\$ -	\$ 35,000	0.12%
		TOTAL	\$ 98,129.62	\$ 62,435.77	\$ 46,551.15	\$ 69,000.00	\$ 69,000.00	\$ 27,792.58	\$ 41,160	\$ 68,953	-0.07%	\$ -	\$ 69,000	0.07%
		PUBLIC RELATIONS/PROGRAMMING												
	724	Summer Reading Program	\$ 45,000.00	\$ 44,955.26	\$ 44,402.02	\$ 50,000.00	\$ 50,000.00	\$ 26,910.97	\$ 23,000	\$ 49,911	-0.18%	\$ 5,000	\$ 55,000	10.20%
	725	Summer Reading T-shirts	\$ 5,519.64	\$ 6,575.59	\$ 6,290.63	\$ 8,000.00	\$ 8,000.00	\$ 6,938.92	\$ 1,060	\$ 7,999	-0.01%	\$ -	\$ 8,000	0.01%
	726	Adult Programming	\$ 35,924.44	\$ 38,832.18	\$ 35,812.40	\$ 39,000.00	\$ 39,000.00	\$ 19,490.07	\$ 19,510	\$ 39,000	0.00%	\$ -	\$ 39,000	0.00%
	727	Young Adult Programming	\$ 21,189.10	\$ 14,994.21	\$ 14,888.50	\$ 17,000.00	\$ 17,000.00	\$ 13,010.99	\$ 3,989	\$ 17,000	0.00%	\$ -	\$ 17,000	0.00%
	728	Juvenile Programming	\$ 34,240.17	\$ 19,998.10	\$ 12,473.61	\$ 22,500.00	\$ 22,500.00	\$ 7,122.60	\$ 15,375	\$ 22,498	-0.01%	\$ 10,000	\$ 32,500	44.46%
	729	LEH Grant	\$ 601.80	\$ 1,800.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
		TOTAL	\$ 142,475.15	\$ 127,155.34	\$ 113,867.16	\$ 136,500.00	\$ 136,500.00	\$ 73,473.55	\$ 62,934	\$ 136,407	-0.07%	\$ 15,000	\$ 151,500	11.06%
		CAPITAL OUTLAY												
		NON-BOOK ACQUISITIONS												
	805	Landscaping Additions	\$ 32,054.76	\$ 33,572.29	\$ 63,452.06	\$ 46,000.00	\$ 46,000.00	\$ 23,778.95	\$ 22,221	\$ 46,000	0.00%	\$ -	\$ 46,000	0.00%
	810	Improvements to Physical Plant	\$ 141,084.05	\$ 65,986.50	\$ 106,889.73	\$ 90,000.00	\$ 90,000.00	\$ 13,710.00	\$ 76,290	\$ 90,000	0.00%	\$ -	\$ 90,000	0.00%
	815	Vehicles	\$ 27,841.26	\$ 61,475.54	\$ 42,632.37	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	\$ 75,000	\$ 75,000	newly funded

2026 Proposed Budget - St. Tammany Parish Library

		8/1/2025												
			2022 Budget Actual	2023 Budget Actual	2024 Budget Actual	2025 Budget Original	2025 Budget Last adopted (Spring Amendment)	2025 Budget Actual YTD as of 6/30/25	2025 Budget Estimated Remaining Expenditures /Revenues for Year	2025 Budget Projected Actual Year End	% Change 2025 Last adopted vs. Projected Actual Result at Year End 2025	Amount Diff. between 2026 Proposed and 2025 Last Adopted Budget	2026 Budget Proposed	% Change 2025 Projected Actual Year End vs. 2026 Proposed Budget
			Previous Years			Current Year						Upcoming Year		
	820	Office Equipment/Furniture & Shelving	\$ 124,035.77	\$ 89,836.78	\$ 55,673.10	\$ 30,000.00	\$ 30,000.00	\$ 9,689.27	\$ 20,311	\$ 30,000	0.00%	\$ 23,000	\$ 53,000	76.67%
	825	Telephones and Telephone System	\$ -	\$ -	\$ 11,896.97	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
	831	Leasehold Improvements	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
	833	ARPA Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	0.00%	\$ -	\$ -	0.00%
	834	PC Network	\$ 155,919.15	\$ 164,278.65	\$ 162,102.66	\$ 133,000.00	\$ 133,000.00	\$ 131,468.81	\$ 1,531	\$ 133,000	0.00%	\$ 67,000	\$ 200,000	50.38%
	840	Integrated Library Automation Sys.	\$ -	\$ 11,229.91	\$ 6,726.02	\$ 9,000.00	\$ 9,000.00	\$ 3,025.06	\$ 6,000	\$ 9,025	0.28%	\$ 7,000	\$ 16,000	77.28%
	841	Cameras	\$ 5,398.49	\$ 2,140.00	\$ 5,958.00	\$ 3,000.00	\$ 3,000.00	\$ 100.00	\$ 2,900	\$ 3,000	0.00%	\$ -	\$ 3,000	0.00%
	842	Audio/Visual Equipment			\$ 102,849.90	\$ 20,000.00	\$ 28,033.00	\$ 78.98	\$ 25,734	\$ 25,813	0.00%	\$ (28,033)	\$ -	-100.00%
		TOTAL	\$ 486,333.48	\$ 428,519.67	\$ 558,180.81	\$ 331,000.00	\$ 339,033.00	\$ 181,851.07	\$ 154,987	\$ 336,838	-0.65%	\$ 143,967	\$ 483,000	43.39%
										\$ -				
		LIBRARY RESOURCE ACQUISITIONS								\$ -				
	851	Adult Books	\$ 214,115.48	\$ 220,913.46	\$ 204,785.67	\$ 205,000.00	\$ 205,000.00	\$ 99,547.45	\$ 105,400	\$ 204,947	-0.03%	\$ -	\$ 205,000	0.03%
	852	Lease/Purchase Books	\$ 18,363.24	\$ 18,203.89	\$ 10,966.20	\$ 11,400.00	\$ 11,400.00	\$ 10,966.20	\$ -	\$ 10,966	-3.81%	\$ -	\$ 11,400	3.96%
	853	Juvenile Books	\$ 103,646.73	\$ 98,074.59	\$ 104,999.40	\$ 105,000.00	\$ 105,000.00	\$ 35,940.69	\$ 69,059	\$ 105,000	0.00%	\$ -	\$ 105,000	0.00%
	855	Young Adult	\$ 14,017.10	\$ 13,206.60	\$ 14,504.18	\$ 15,000.00	\$ 15,000.00	\$ 3,967.79	\$ 11,032	\$ 15,000	0.00%	\$ -	\$ 15,000	0.00%
	858	Music Recordings	\$ 4,051.12	\$ 2,356.69	\$ 2,411.19	\$ 2,500.00	\$ 2,500.00	\$ 922.45	\$ 1,578	\$ 2,500	0.00%	\$ (500)	\$ 2,000	-20.00%
	861	Adult Reference	\$ 101,940.22	\$ 110,390.92	\$ 110,632.40	\$ 111,000.00	\$ 111,000.00	\$ 46,759.44	\$ 64,241	\$ 111,000	0.00%	\$ -	\$ 111,000	0.00%
	863	Juvenile Reference	\$ 42,066.11	\$ 44,314.69	\$ 44,720.57	\$ 45,000.00	\$ 45,000.00	\$ 34,140.16	\$ 10,860	\$ 45,000	0.00%	\$ -	\$ 45,000	0.00%
	872	Periodicals	\$ 45,613.03	\$ 48,892.36	\$ 49,425.37	\$ 50,000.00	\$ 50,000.00	\$ 20,264.94	\$ 29,735	\$ 50,000	0.00%	\$ -	\$ 50,000	0.00%
	883	Audio Recordings (Books)	\$ 12,542.97	\$ 12,098.64	\$ 9,871.58	\$ 10,100.00	\$ 16,100.00	\$ 1,152.71	\$ 14,947	\$ 16,100	0.00%	\$ -	\$ 16,100	0.00%
	885	Video Recordings	\$ 69,242.99	\$ 62,285.35	\$ 56,244.78	\$ 60,000.00	\$ 54,000.00	\$ 16,320.02	\$ 37,680	\$ 54,000	0.00%	\$ -	\$ 54,000	0.00%
	886	Genealogy	\$ 6,484.60	\$ 4,999.65	\$ 6,944.89	\$ 7,000.00	\$ 7,000.00	\$ 1,217.35	\$ 5,783	\$ 7,000	0.00%	\$ -	\$ 7,000	0.00%
	887	Digital Microfilm	\$ 15,000.00	\$ 5,867.00	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00	\$ 2,493.00	\$ -	\$ 2,493	-0.28%	\$ -	\$ 2,500	0.28%
	891	Electronic /Downloadable Media	\$ 470,508.25	\$ 440,068.42	\$ 419,688.21	\$ 415,000.00	\$ 425,000.00	\$ 212,328.26	\$ 212,672	\$ 425,000	0.00%	\$ 25,000	\$ 450,000	5.88%
	892	CDROM/Software	\$ 83,859.06	\$ 64,893.40	\$ 61,841.42	\$ 65,000.00	\$ 65,000.00	\$ 40,044.45	\$ 24,956	\$ 65,000	0.00%	\$ -	\$ 65,000	0.00%
	893	Internet Database Subscriptions	\$ 262,310.63	\$ 324,585.51	\$ 310,127.42	\$ 333,000.00	\$ 333,000.00	\$ 202,537.47	\$ 130,463	\$ 333,000	0.00%	\$ 15,000	\$ 348,000	4.50%
		TOTAL	\$ 1,463,761.53	\$ 1,471,151.17	\$ 1,409,663.28	\$ 1,437,500.00	\$ 1,447,500.00	\$ 728,602.38	\$ 718,404	\$ 1,447,007	-0.03%	\$ 39,500	\$ 1,487,000	2.76%
		LONG-TERM CAPITAL EXPENDITURES												
	894	Mandeville Capital Send to Parish	\$ -	\$ -	\$ -	\$ -	\$ 196,000.00	\$ -	\$ 196,000	\$ 196,000	0.00%	\$ (196,000.00)	\$ -	-100.00%
	895	Outreach FF & E	\$ -	\$ -	\$ 15,966.26	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
	896	Outreach Vehicle	\$ -	\$ -	\$ 120,393.00	\$ 65,000.00	\$ 65,000.00	\$ 64,966.50	\$ -	\$ 64,967	-0.05%	\$ (65,000.00)	\$ -	-100.00%
	897	Outreach Opening Day Collection	\$ -	\$ -	\$ 59,977.75	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
	898	Causeway / Mandeville FF & E	\$ -	\$ -	\$ 130,000.00		\$ -	\$ -	\$ -	\$ -	0.00%	\$ 270,000.00	\$ 270,000	newly funded
	899	Covington FF&E and Acoustic work	\$ -	\$ -	\$ 48,263.70		\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
		Total	\$ -	\$ -	\$ 374,600.71	\$ 65,000.00	\$ 261,000.00	\$ 64,966.50	\$ 196,000	\$ 260,967	-0.01%	\$ 9,000.00	\$ 270,000	3.46%
		TOTAL EXPENDITURES	\$ 11,445,704.56	\$ 12,281,832.89	\$ 12,542,336.21	\$ 13,322,343.00	\$ 13,316,130.00	\$ 6,166,058.91	\$ 6,871,467	\$ 13,037,526	-2.09%	\$ 272,742	\$ 13,588,872	4.23%
		SAVINGS / (EXCESS EXPENDITURES)	\$ 461,905.44	\$ 124,394.21	\$ 521,427.10	\$ (247,421)	82	\$ 6,929,800.46		\$ 299,877			\$ (269,952)	

	2025 Budget Original	2025 Budget Last adopted (Spring Amendment)	2025 Budget Projected Actual Year End	2026 Budget Proposed
	Current Year			Upcoming Year
Summary of Fund Balance				
Savings/Excess Expenditures	\$ (247,421.07)	\$ 82.17	\$ 299,876.59	
Beginning Fund Balance 1/1/2025	\$ 19,158,580.00	\$ 19,158,580.00	\$ 19,158,580.00	
Estimated Ending Fund Balance 12/31/2025	\$ 18,911,158.93	\$ 19,158,662.17	\$ 19,458,456.59	
Savings/Excess Expenditures				\$ (269,951.83)
Estimated Beginning Fund Balance 1/1/2026				\$ 19,458,456.59
Estimated Ending Fund Balance 12/31/2026				\$ 19,188,504.76

Detail of Fund Balance as of 12/31/2024	
Total Fund Balance	19,158,580.00
Ad Valorem Receivable	(13,079,220.00)
Deferred Inflow	109,467.00
State Revenue Sharing Receivable	(269,095.00)
Due from IRS	(727.00)
Prepaid Expenses	(144,570.00)
Deposits	(1,981.00)
Accounts Payable	11,838.00
Payroll Liabilities	283,483.00
Health Claims Payable	249,919.00
Fund Balance Available from Prior Years Operating Earnings	6,317,694.00

Fund balance does not equate to Cash - includes receivable for next years budget and payables

Dedications as of 2025 Spring Amendment	
Prior Years' Operating Revenue (Savings) audited	\$ 6,317,964
Savings projected actual year end 2025	\$ 299,877
Projected Prior Year's operating revenue Jan.1 2026	\$ 6,617,841
Dedications	
Dedicated for Operational Reserves	\$ 2,500,000
Dedicated for Disaster / Emergency Funds	\$ 1,475,000
Dedicated for Mandeville Furniture	\$ 270,000
Dedicated for Slidell Furniture	\$ 700,000
Dedication for Lacombe FF&E	\$ 250,000
Reserved to pay 4th Quarter accrued payroll liabilities	\$ 283,483
Reserved to pay Health Claims from runout	\$ 249,919
Dedication to Capital Contingency	\$ 675,000
Total Dedicated or Reserved	\$ 6,403,402
Unassigned Savings	\$ 214,439