City of Minden
2026 – 2027
Annual Budget Report

City of Minden
Annual Budget Report
Fiscal Year 2026 – 2027

Table of Contents

City of Minden
Annual Budget Report
Fiscal Year 2026 – 2027

Mayor Nicholas A. Cox

City Council Members

Carlton Myles	District A
Levon Thomas	District B
Latasha Anderson Mitchell	District C
Michael Roy	District D
Andy Pendergrass	District E

CITY OF MINDEN
BUDGET MESSAGE

In accordance with the Louisiana Local Government Budget Act, I am presenting the proposed budget for the fiscal year beginning October 1, 2026.

This budget focuses on strengthening essential services, improving employee compensation, and continuing long-term investments without losing financial discipline.

Savings from the City's transition to LEPA, along with continued strength in sales tax collections, have improved our financial position and created room to address important needs.

A major priority in this budget is employee pay. The proposal includes a four percent increase for most City employees, with an additional market adjustment for Police and Fire, whose compensation has fallen further behind comparable municipalities.

The budget also continues investment in streets, utilities, public safety, equipment, facilities, and the Recreation Enhancement Project at the Minden Recreation Complex.

This proposal reflects careful review and responsible planning. It moves Minden forward while protecting the City's ability to meet its obligations in the years ahead.

Sincerely,
Mayor Nick Cox

Nicholas A. Cox

NICHOLAS A. COX
MAYOR

City of Minden
Annual Budget Report
Fiscal Year 2026 - 2027
Consolidated Proposed Budget for All Major Funds

	General Fund	W&E Fund	Sales Tax Fund	SPST Fund	TIF 1	TIF 2	TIF 3	TIF 4	Capital Improve Electric	Capital Improve Streets	STEP Fund	PD STEP Fund	Totals
Total of Revenues	$ 8,360,984	$ 25,214,380	$ 5,219,248	$ 5,219,248	$ 56,200	$ 155,000	$ 35,800	$ 2,400	$ 10,000	$ -	$ 1,602,200	$ 3,000	$ 45,878,460
Total of Interfund Transfers	$ 13,675,097	$ 1,624,740	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 270,931	$ 15,570,768
Total of Fund Balance Transfers	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total of Additional Funds	$ 22,036,081	$ 26,839,120	$ 5,219,248	$ 5,219,248	$ 56,200	$ 155,000	$ 35,800	$ 2,400	$ 10,000	$ -	$ 1,602,200	$ 273,931	$ 61,449,228
Total of Expenses	$ 22,036,081	$ 23,977,736	$ 72,369	$ 72,369	$ 10,770	$ 2,030	$ 490	$ 31	$ -	$ -	$ 514,407	$ 285,731	$ 46,972,015
Total of Interfund Transfers	$ -	$ 2,861,384	$ 5,810,796	$ 5,810,796	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,087,793		$ 15,570,768
Total Uses of Funds	$ 22,036,081	$ 26,839,120	$ 5,883,165	$ 5,883,165	$ 10,770	$ 2,030	$ 490	$ 31	$ -	$ -	$ 1,602,200	$ 285,731	$ 62,542,783
Total Budget Surplus/Deficit	$ -	$ -	$ (663,917)	$ (663,917)	$ 45,430	$ 152,970	$ 35,310	$ 2,369	$ 10,000	$ -	$ -	$ (11,800)	$ (1,093,555)
Total Budget Revenues 26-27	$ 45,878,460												
Total Budget Expenses 26-27	$ 46,972,015												
Total from Fund Balances	$ (1,093,555)												

SPST

$ 4,511,955	21, 22, and 24 expenses covered
$ 1,624,740	41 and 44 expenses covered
$ 6,136,695	
$ (5,810,796)	dif in rev and expenses to transfer
$ 325,899	

City of Minden
Annual Budget Report
Fiscal Year 2026 – 2027

General Fund

City of Minden
Annual Budget Report
Fiscal Year 2026 – 2027

General Fund
Composite Budget

Revenues:		Expenditures:	
Ad Valorem Tax/Downtown Dev.	$ 575,000.00	08 Administration	$ 3,413,995.00
Other Taxes / Governmental Fees	$ 1,106,200.00	09 Civic Center	$ 370,385.00
Licenses / Permits	$ 545,500.00	10 Police	$ 4,681,610.00
Grants (Federal, State, Other)	$ 888,136.00	11 City Court	$ 63,690.00
Airport Related Sales	$ 475,000.00	12 Fire	$ 2,671,733.00
General Government	$ 455,150.00	13 Ward Marshal	$ 300,979.00
Sanitation Charges	$ 1,140,000.00	14 Information Technology	$ 441,088.00
Recreation Programs/Concessions	$ 82,400.00	15 Main Street	$ 140,046.00
Recreation Enhancement Programs	$ 2,325,000.00	16 City Inspections	$ 301,842.00
Fines / Forfeitures / Bonds / Fees	$ 158,500.00	17 Economic Development	$ 248,214.00
Miscellaneous / Interest	$ 601,097.00	18 Animal Control	$ 143,266.00
Penalties	$ 3,000.00	19 Human Resources	$ 199,829.00
Credit Card Convenience Fee	$ 6,000.00	20 Streets	$ 3,197,772.00
Transfer from Water & Electric	$ 2,861,384.00	21 Parks & Beautification	$ 859,914.00
Transfer from Sales Tax	$ 5,810,796.00	22 Recreation	$ 1,389,264.00
Transfer from Sewer Plant Sales Tax	$ 4,186,056.00	23 Airport	$ 1,349,677.00
Transfer from STEP	$ 816,862.00	24 Recreation Enhancement	$ 2,262,777.00
Total Revenues:	$22,036,081.00	Total Expenditures:	$22,036,081.00

City of Minden
Annual Budget Report
Fiscal Year 2026 – 2027

General Fund
Fund Balance

Beginning Fund Balance at 10/01/2026 (Projected)	$ 407,455.00
Plus Revenues	$22,036,081.00
Less Expenditures	$22,036,081.00
Ending Fund Balance 09/30/2027 (Projected)	$ 407,455.00

City of Minden
Annual Budget Report
Fiscal Year 2026 – 2027

General Fund
Revenues

Budget Comparison Report
Account Detail

Account Number		2023-2024 Total Activity	2024 - 2025 Total Activity	2025 - 2026 YTD Activity Through Jun	Parent Budget 2025 - 2026 25-26 Certified	Comparison 1 Budget 2026 - 2027 26 - 27 Certified	Comparison 1 to Parent Budget Increase / (Decrease)	%
Fund: 01 - GENERAL FUND								
Department: 00 - UNDESIGNATED								
01-00-3111101	PROPERTY TAXES	525,016.59	534,493.18	535,748.36	550,000.00	550,000.00	0.00	0.00%
01-00-3111102	DOWNTOWN DEVELOPMENT T	18,102.01	15,585.74	18,424.05	25,000.00	25,000.00	0.00	0.00%
01-00-3111104	MINDEN HOUSING AUTHORITY	4,097.31	4,097.31	0.00	4,100.00	4,100.00	0.00	0.00%
01-00-3180201	NATURAL GAS	205,317.35	181,554.18	154,660.97	240,000.00	200,000.00	-40,000.00	-16.67%
01-00-3180202	CABLE TV / POLE RENTAL	97,089.78	64,115.31	58,968.24	125,000.00	115,000.00	-10,000.00	-8.00%
01-00-3180203	TELEPHONE	15,335.78	8,955.56	9,569.30	22,000.00	22,000.00	0.00	0.00%
01-00-3180204	CELLULAR	233.04	67.45	32.37	250.00	200.00	-50.00	-20.00%
01-00-3180301	ALCOHOLIC BEVERAGE TAX	13,596.06	9,821.16	9,905.69	14,000.00	14,000.00	0.00	0.00%
01-00-3180302	VIDEO POKER TAX	380,634.52	370,871.56	258,990.58	370,000.00	370,000.00	0.00	0.00%
01-00-3211001	LICENSES / REGISTRATIONS	15,715.00	17,130.00	15,645.00	22,000.00	20,000.00	-2,000.00	-9.09%
01-00-3211002	OCCUPATIONAL	368,674.61	380,170.25	353,963.15	380,000.00	380,000.00	0.00	0.00%
01-00-3211004	INSURANCE PREMIUM TAX	308,482.34	316,171.81	220,232.04	290,000.00	310,000.00	20,000.00	6.90%
01-00-3212001	BUILDING	152,857.70	125,750.83	66,627.15	80,000.00	100,000.00	20,000.00	25.00%
01-00-3212002	PLUMBING	6,920.35	7,340.68	3,537.80	7,000.00	7,000.00	0.00	0.00%
01-00-3212006	ELECTRICAL	14,662.96	8,960.00	4,605.00	8,000.00	8,000.00	0.00	0.00%
01-00-3212007	HVAC Permits	2,740.00	3,701.00	1,045.00	2,500.00	2,500.00	0.00	0.00%
01-00-3212008	ALCOHOL PERMITS	9,128.74	10,430.00	10,675.63	11,000.00	15,000.00	4,000.00	36.36%
01-00-3212009	FIREWORKS	0.00	0.00	250.00	0.00	2,000.00	2,000.00	0.00%
01-00-3212010	GROUND DISTURBANCE	0.00	0.00	2,000.00	0.00	10,000.00	10,000.00	0.00%
01-00-3311001	GRANT | AIRPORT FEDERAL	2,268,077.00	0.00	475,319.00	1,102,500.00	522,806.00	-579,694.00	-52.58%
01-00-3311003	GRANT | POLICE DEPARTMENT	14,687.42	18,073.00	2,398.00	30,000.00	25,000.00	-5,000.00	-16.67%
01-00-3312001	GRANT | AIRPORT STATE	282,392.08	2,629.05	212,792.96	279,412.00	82,330.00	-197,082.00	-70.53%
01-00-3312007	GRANT | FIRE DEPARTMENT	5,800.00	0.00	250.00	25,000.00	5,000.00	-20,000.00	-80.00%
01-00-3312009	GRANT | REC CENTER	0.00	3,500.00	0.00	5,000.00	0.00	-5,000.00	-100.00%
01-00-3312010	GRANT | CITY OF MINDEN	0.00	1,058,275.27	41,724.73	1,250,000.00	250,000.00	-1,000,000.00	-80.00%
01-00-3313004	GRANT | DARE	2,143.00	2,337.00	1,943.00	3,000.00	3,000.00	0.00	0.00%
01-00-3313007	WARD MARSHAL	10,498.40	11,452.80	10,350.60	15,000.00	18,497.00	3,497.00	23.31%
01-00-3411000	RECORDS REQUEST	162.00	255.49	0.00	150.00	150.00	0.00	0.00%
01-00-3411001	ZONING MAP FEES	600.00	900.00	900.00	1,000.00	1,000.00	0.00	0.00%
01-00-3411003	AIRPORT SALES	494,634.41	358,888.15	335,489.53	500,000.00	400,000.00	-100,000.00	-20.00%
01-00-3411004	HANGAR RENTAL FEES	72,110.00	73,190.00	47,375.00	75,000.00	75,000.00	0.00	0.00%

Account Number		2023-2024 Total Activity	2024 - 2025 Total Activity	2025 - 2026 YTD Activity Through Jun	Parent Budget 2025 - 2026 25-26 Certified	Comparison 1 Budget 2026 - 2027 26 - 27 Certified	Comparison 1 to Parent Budget Increase / (Decrease)	%
01-00-3411008	CIVIC CENTER RENTAL	44,175.00	32,875.00	28,650.00	45,000.00	45,000.00	0.00	0.00%
01-00-3411009	COMMUNITY HOUSE RENTAL	15,400.00	12,950.00	9,000.00	15,000.00	15,000.00	0.00	0.00%
01-00-3411010	D.O.T.D. MAINTENANCE	7,670.00	26,845.00	0.00	8,000.00	8,000.00	0.00	0.00%
01-00-3411013	WPPJ - ROAD WORK CONTRIBU	0.00	40,000.00	24,000.00	24,000.00	16,000.00	-8,000.00	-33.33%
01-00-3411014	WPPJ - FIRE INSURANCE TAX	74,938.07	77,756.16	0.00	75,000.00	75,000.00	0.00	0.00%
01-00-3411015	FORESTRY BUILDING RENTAL	5,725.00	3,450.00	600.00	7,200.00	1,000.00	-6,200.00	-86.11%
01-00-3411020	ANIMAL IMPOUNDMENT	214.00	0.00	0.00	500.00	0.00	-500.00	-100.00%
01-00-3411021	RENTAL AGREEMENTS	2,945.00	17,700.00	15,143.33	15,000.00	17,000.00	2,000.00	13.33%
01-00-3411022	RENTAL DEPOSITS	0.00	0.00	0.00	300.00	0.00	-300.00	-100.00%
01-00-3411025	BALL FIELD RENTAL FEES	225.00	750.00	775.00	1,000.00	1,000.00	0.00	0.00%
01-00-3411027	WPPJ - DONATION RESCUE SQ	300.00	75.00	0.00	300.00	0.00	-300.00	-100.00%
01-00-3411028	MAIN STREET - REVENUE	7,142.01	7,435.22	5,576.78	5,000.00	10,000.00	5,000.00	100.00%
01-00-3411029	CONCESSION LEASE	7,802.47	3,764.29	0.00	12,000.00	5,000.00	-7,000.00	-58.33%
01-00-3411031	LOT CLEANING/DEMOLITIONS	15,965.00	33,920.00	20,746.00	35,000.00	35,000.00	0.00	0.00%
01-00-3411033	POSTAGE - CITY COURT	4,373.58	3,844.94	1,025.68	3,500.00	3,500.00	0.00	0.00%
01-00-3423001	SANITATION	1,083,720.00	1,099,973.00	844,443.50	1,100,000.00	1,140,000.00	40,000.00	3.64%
01-00-3429004	PENALTIES	0.00	650.00	50.00	3,000.00	3,000.00	0.00	0.00%
01-00-3429007	CC CONVENIENCE FEE	2,943.76	3,309.33	2,579.10	6,000.00	6,000.00	0.00	0.00%
01-00-3429101	BANK OVERAGE / SHORTAGE	11.52	-0.01	203.85	0.00	0.00	0.00	0.00%
01-00-3471002	BASKETBALL REGISTRATION	8,218.00	5,985.00	7,655.00	10,000.00	10,000.00	0.00	0.00%
01-00-3471005	LITTLE LEAGUE FOOTBALL	7,702.00	7,660.00	-240.00	6,000.00	8,000.00	2,000.00	33.33%
01-00-3471006	SWIMMING REVENUE	5,704.00	4,970.00	4,600.00	6,000.00	6,000.00	0.00	0.00%
01-00-3471008	INSTRUCTOR LED PROGRAMS	3,150.00	4,950.00	4,050.00	5,400.00	5,400.00	0.00	0.00%
01-00-3471010	BASEBALL REGISTRATION	31,202.00	30,280.00	25,401.00	50,000.00	0.00	-50,000.00	-100.00%
01-00-3471011	SOCCER REGISTRATION	13,920.00	3,935.00	5,605.00	15,000.00	10,000.00	-5,000.00	-33.33%
01-00-3471013	REC CENTER MEMBERSHIP FEE	19,915.00	20,133.25	13,626.00	20,000.00	20,000.00	0.00	0.00%
01-00-3471014	REC ENHANCEMENT RENTALS	0.00	0.00	1,005.10	0.00	25,000.00	25,000.00	0.00%
01-00-3471015	REC ENHANCEMENT CONCESSI	0.00	0.00	111,158.31	200,000.00	400,000.00	200,000.00	100.00%
01-00-3471016	REC ENHANCEMENT BASEBALL	0.00	0.00	12,860.00	200,000.00	400,000.00	200,000.00	100.00%
01-00-3471020	REC ENHANCEMENT SPONSOR	0.00	0.00	0.00	350,000.00	1,500,000.00	1,150,000.00	328.57%
01-00-3512002	BOND FEES	7,755.00	5,544.00	4,008.00	10,000.00	10,000.00	0.00	0.00%
01-00-3512003	COURT FINES	133,604.83	143,421.00	109,648.50	145,000.00	145,000.00	0.00	0.00%
01-00-3512005	OFF DUTY WITNESS FEES	2,731.00	1,245.50	860.00	2,500.00	2,500.00	0.00	0.00%
01-00-3512010	CONSTRUCTION ZONE DUTY	-975.00	14,880.00	9,150.00	9,150.00	0.00	-9,150.00	-100.00%
01-00-3512015	PD REPORTS/RECORDS	5,263.00	7,009.75	4,811.85	5,000.00	6,000.00	1,000.00	20.00%
01-00-3512016	OFFENDER REGISTRY	660.00	630.00	630.00	2,000.00	1,000.00	-1,000.00	-50.00%
01-00-3611002	STATE SUPPLEMENTAL PAY	320,445.00	341,940.00	242,920.00	367,200.00	360,000.00	-7,200.00	-1.96%
01-00-3611004	INTEREST EARNED - GF RESERV	57,685.70	77,042.18	20,071.81	60,000.00	60,000.00	0.00	0.00%
01-00-3611007	SALE OF FIXED ASSETS	0.00	12,433.33	13,222.10	13,500.00	20,000.00	6,500.00	48.15%

Budget Comparison Report

Account Number		2023-2024 Total Activity	2024 - 2025 Total Activity	2025 - 2026 YTD Activity Through Jun	Parent Budget 2025 - 2026 25-26 Certified	Comparison 1 Budget 2026 - 2027 26 - 27 Certified	Comparison 1 to Parent Budget Increase / (Decrease)	%
01-00-3611009	MISCELLANEOUS	3,207.89	833.88	23,925.24	20,000.00	10,000.00	-10,000.00	-50.00%
01-00-3611010	LWCC - DIVIDENDS	107,068.43	70,808.53	76,235.18	110,000.00	110,000.00	0.00	0.00%
01-00-3611011	SCHOOL BOARD SECURITY	200,715.00	170,980.00	148,662.70	241,000.00	241,000.00	0.00	0.00%
01-00-3611030	REPAIRS & EQUIPMENT	28,539.58	3,291.35	2,590.76	10,000.00	10,000.00	0.00	0.00%
01-00-3611031	DONATIONS FIRE DEPARTMEN	0.00	0.00	250.00	0.00	0.00	0.00	0.00%
01-00-3611034	SALE OF SURPLUS EQUIPMENT	13,318.76	42,321.15	57,167.85	40,000.00	50,000.00	10,000.00	25.00%
01-00-3611035	MID-SIZED CITIES DONATION	17,560.00	-5,327.02	0.00	0.00	0.00	0.00	0.00%
01-00-3611037	LMA DISTRICT A MEETING	0.00	5,477.08	500.00	5,000.00	5,000.00	0.00	0.00%
01-00-3611038	DONATIONS CITY OF MINDEN	5,119.21	2,500.00	0.00	0.00	0.00	0.00	0.00%
01-00-3611040	DONATIONS AIRPORT	500.00	350.00	0.00	1,500.00	0.00	-1,500.00	-100.00%
01-00-3611042	DONATIONS REC CENTER	13,140.00	3,595.00	4,200.00	7,000.00	5,000.00	-2,000.00	-28.57%
01-00-3611043	DONATIONS ANIMAL SHELTER	21,185.85	1,300.94	22,582.32	10,000.00	20,000.00	10,000.00	100.00%
01-00-3611093	STEP PROGRAM EXPENSE REIM	-0.13	253,577.40	215,880.62	250,000.00	275,000.00	25,000.00	10.00%
01-00-3611095	STEP PROGRAM REVENUE CITY	71,736.01	433,181.62	425,143.49	478,300.00	541,862.00	63,562.00	13.29%
01-00-3611097	PD-NEW HIRE INCENTIVE	15,000.00	5,000.00	0.00	0.00	0.00	0.00	0.00%
01-00-3611099	COMMISSION ATM/VENDING I	4,385.51	2,829.12	1,277.20	4,000.00	3,000.00	-1,000.00	-25.00%
01-00-3901001	TRANSFER FROM WATER & ELE	4,611,001.96	4,673,262.96	4,121,737.47	5,495,650.00	2,861,384.00	-2,634,266.00	-47.93%
01-00-3901002	TRANSFER FROM SALES TAX	4,446,502.04	4,055,000.00	3,796,049.97	5,123,560.00	5,810,796.00	687,236.00	13.41%
01-00-3901004	TRANSFER FROM SEWER PLAN	2,295,579.00	2,451,952.16	1,655,691.92	3,285,371.00	4,186,056.00	900,685.00	27.42%
01-00-3901020	TRANSFER FROM CAP IMP FUN	460,000.00	0.00	0.00	87,000.00	0.00	-87,000.00	-100.00%
01-00-3901024	TRANSFER FROM ARPA	0.00	1,993,450.00	0.00	0.00	0.00	0.00	0.00%
01-00-3901027	TRANSFER FROM REC ENHANC	0.00	0.00	7,001,520.00	9,756,260.00	0.00	-9,756,260.00	-100.00%
	Total Department: 00 - UNDESIGNATED:	**19,494,798.50**	**19,800,457.89**	**21,950,673.78**	**33,194,103.00**	**22,036,081.00**	**-11,158,022.00**	**-33.61%**

City of Minden
Annual Budget Report
Fiscal Year 2026 – 2027

General Fund
Expenditures

City of Minden
Annual Budget Report
Fiscal Year 2026 – 2027

General Fund
Expenditures

Department 08: Administration

Account Number		2023-2024 Total Activity	2024 - 2025 Total Activity	2025 - 2026 YTD Activity Through Jun	Parent Budget 2025 - 2026 25-26 Certified	Comparison 1 Budget 2026 - 2027 26 - 27 Certified	Comparison 1 to Parent Budget Increase / (Decrease)	%
Department: 08 - ADMINISTRATION								
01-08-4111001	ELECTED OFFICIAL SALARIES	153,968.00	153,468.00	106,428.00	152,880.00	160,524.00	7,644.00	5.00%
01-08-4111002	EMPLOYEE SALARIES	391,468.93	392,100.71	268,549.49	390,365.00	398,540.00	8,175.00	2.09%
01-08-4111003	PART TIME SALARIES	19,217.33	28,648.36	13,307.17	22,880.00	34,726.00	11,846.00	51.77%
01-08-4111004	OVERTIME WAGES	2,399.24	4,008.24	2,166.19	4,000.00	5,000.00	1,000.00	25.00%
01-08-4111010	CAR ALLOWANCE	5,300.00	6,450.00	4,050.00	6,000.00	6,000.00	0.00	0.00%
01-08-4112001	GROUP INSURANCE	622,434.62	471,129.07	452,327.93	567,432.00	474,643.00	-92,789.00	-16.35%
01-08-4112002	FICA	4,919.10	4,910.12	3,357.44	6,448.00	6,418.00	-30.00	-0.47%
01-08-4112003	MEDICARE	8,099.09	7,820.58	5,289.17	8,932.00	8,770.00	-162.00	-1.81%
01-08-4112004	MUNICIPAL RETIREMENT	145,347.04	132,344.49	86,412.21	118,225.00	127,470.00	9,245.00	7.82%
01-08-4112008	WORKERS COMPENSATION	1,521.08	990.69	7,826.58	23,053.00	1,086.00	-21,967.00	-95.29%
01-08-4112009	UNEMPLOYMENT INSURANCE	2,259.95	37.50	33.75	96.00	90.00	-6.00	-6.25%
01-08-4112010	UNIFORMS	1,856.22	3,583.95	2,409.68	4,000.00	4,000.00	0.00	0.00%
01-08-4113001	LEGAL FEES	69,998.26	66,392.77	64,649.95	95,000.00	80,000.00	-15,000.00	-15.79%
01-08-4113003	ACCOUNTING & AUDITS	49,420.62	39,627.50	41,908.50	50,000.00	50,000.00	0.00	0.00%
01-08-4113004	OTHER PROFESSIONAL SRVS	39,547.30	72,513.83	54,454.46	105,000.00	105,700.00	700.00	0.67%
01-08-4114002	EQUIPMENT RENTAL	21,459.62	2,648.07	869.51	3,000.00	1,500.00	-1,500.00	-50.00%
01-08-4114003	SANITATION CHARGES	899,912.40	1,011,686.14	691,663.46	935,000.00	1,000,000.00	65,000.00	6.95%
01-08-4114004	TOWER RENTAL	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	0.00	0.00%
01-08-4114009	EQUIPMENT LEASE	16,441.64	16,106.40	11,943.88	16,107.00	16,107.00	0.00	0.00%
01-08-4114301	VEHICLES & MACHINERY	60,685.80	2,821.81	506.62	1,000.00	1,000.00	0.00	0.00%
01-08-4114302	OFFICE EQUIPMENT	258.90	16.45	312.80	500.00	500.00	0.00	0.00%
01-08-4114303	MAINTENANCE AGREEMENTS	52,559.04	19,387.45	37,283.53	101,000.00	104,884.00	3,884.00	3.85%
01-08-4114308	COMMUNICATION EQUIPMEN	399.00	0.00	0.00	500.00	0.00	-500.00	-100.00%
01-08-4114309	MISCELLANEOUS	78.52	-386.03	0.00	0.00	0.00	0.00	0.00%
01-08-4114312	COMPUTER MAINTENANCE	18.00	739.04	4,005.20	4,500.00	1,500.00	-3,000.00	-66.67%
01-08-4115001	TELEPHONE EXPENSE	18,200.32	30,725.20	24,799.03	23,018.00	29,593.00	6,575.00	28.56%
01-08-4115002	CITY UTILITIES	586,856.60	584,245.55	250,928.58	415,000.00	415,000.00	0.00	0.00%
01-08-4115003	ADVERTISING	6,271.85	14,196.00	9,425.91	15,000.00	15,000.00	0.00	0.00%
01-08-4115005	VEHICLE INSURANCE	1,818.21	3,105.34	2,918.94	3,642.00	4,000.00	358.00	9.83%
01-08-4115007	BOND INSURANCE	735.00	735.00	175.00	735.00	300.00	-435.00	-59.18%
01-08-4115008	GENERAL INSURANCE	92,456.80	100,730.06	78,093.15	100,068.00	99,094.00	-974.00	-0.97%
01-08-4115010	TRAVEL	7,428.66	19,098.52	14,507.73	25,000.00	25,000.00	0.00	0.00%
01-08-4115011	TRAINING	5,375.00	7,332.24	3,477.50	10,000.00	10,000.00	0.00	0.00%
01-08-4115012	MEMBERSHIP & DUES	22,796.33	27,414.99	27,902.63	25,000.00	27,000.00	2,000.00	8.00%
01-08-4115013	PUBLIC RELATIONS	14,570.60	12,440.92	7,985.53	15,000.00	15,000.00	0.00	0.00%
01-08-4115014	RECORDING FEES	4,605.00	420.00	160.00	1,000.00	1,000.00	0.00	0.00%
01-08-4115015	MEDICAL EXAMS	295.00	975.00	300.00	300.00	300.00	0.00	0.00%
01-08-4115020	STATE FEE	200.00	200.00	200.00	500.00	250.00	-250.00	-50.00%

Account Number		2023-2024 Total Activity	2024 - 2025 Total Activity	2025 - 2026 YTD Activity Through Jun	Parent Budget 2025 - 2026 25-26 Certified	Comparison 1 Budget 2026 - 2027 26 - 27 Certified	Comparison 1 to Parent Budget Increase / (Decrease)	%
01-08-4115025	PHOTOS, COPIES & REPRODUC	0.00	481.47	262.72	500.00	500.00	0.00	0.00%
01-08-4115026	MID-SIZED CITIES EXPENSES	3,121.85	9,111.13	0.00	0.00	0.00	0.00	0.00%
01-08-4115027	LMA DISTRICT A MEETING	0.00	1,950.00	400.00	5,000.00	5,000.00	0.00	0.00%
01-08-4115099	CITY UTILITY EV	1,321.99	1,644.36	1,107.75	1,500.00	1,500.00	0.00	0.00%
01-08-4116001	POSTAGE	8,500.44	8,939.28	6,207.74	7,500.00	8,000.00	500.00	6.67%
01-08-4116002	OFFICE SUPPLIES	16,144.41	15,221.69	13,130.29	16,000.00	16,000.00	0.00	0.00%
01-08-4116003	GAS & DIESEL FUEL	4,086.77	3,861.37	2,989.74	3,000.00	3,000.00	0.00	0.00%
01-08-4116004	BOOKS & PERIODICALS	2,448.00	313.60	31.34	500.00	500.00	0.00	0.00%
01-08-4116006	CUSTODIAL	0.00	43.12	156.82	3,700.00	1,500.00	-2,200.00	-59.46%
01-08-4116011	MATERIALS	2,957.98	5,162.99	5,789.04	22,000.00	15,000.00	-7,000.00	-31.82%
01-08-4117001	SOFTWARE	0.00	304.84	773.08	300.00	500.00	200.00	66.67%
01-08-4117002	COMPUTER PURCHASES	8,029.04	5,673.13	4,813.70	15,000.00	5,000.00	-10,000.00	-66.67%
01-08-4117003	OFFICE & REPRODUCTION EQP	1,543.89	1,769.91	1,269.21	2,000.00	2,000.00	0.00	0.00%
01-08-4117004	TOOLS & EQUIPMENT	3,725.63	2,342.00	1,721.66	3,000.00	3,000.00	0.00	0.00%
01-08-4117006	COMMUNICATION EQUIPMEN	6,533.57	362.10	440.43	1,000.00	1,000.00	0.00	0.00%
01-08-4117007	FURNISHINGS	1,198.71	3,670.71	2,468.14	3,500.00	3,500.00	0.00	0.00%
01-08-4117103	BUILDING STRUCTURE&IMPRO	61,655.28	0.00	0.00	0.00	0.00	0.00	0.00%
01-08-4117104	LAND ACQUISITION	15,000.00	0.00	266,589.52	265,000.00	0.00	-265,000.00	-100.00%
01-08-4118001	BANK CHARGES	759.80	3,278.37	1,877.66	2,000.00	3,000.00	1,000.00	50.00%
01-08-4118002	COLLECTION EXPENSE	18,373.10	18,344.40	18,231.01	25,000.00	22,000.00	-3,000.00	-12.00%
01-08-4118003	CIVIC APPROPRIATIONS	34,376.75	31,456.00	20,280.31	51,456.00	53,000.00	1,544.00	3.00%
01-08-4118006	ELECTION EXPENSE	0.00	0.00	0.00	0.00	10,000.00	10,000.00	0.00%
01-08-4118008	LIABILITY CLAIMS	32,388.68	3,182.00	5,460.67	25,000.00	25,000.00	0.00	0.00%
01-08-4118018	PENALTIES AND FEES	9,044.89	0.00	444.98	1,000.00	3,500.00	2,500.00	250.00%
01-08-4118097	BAD DEBT EXPENSE	0.00	-28,573.85	0.00	0.00	0.00	0.00	0.00%
	Total Department: 08 - ADMINISTRATION:	**3,563,889.85**	**3,328,702.58**	**2,636,575.33**	**3,705,637.00**	**3,413,995.00**	**-291,642.00**	**-7.87%**

City of Minden
Annual Budget Report
Fiscal Year 2026 – 2027

General Fund
Expenditures

Department 09: Civic Center

Account Number		2023-2024 Total Activity	2024 - 2025 Total Activity	2025 - 2026 YTD Activity Through Jun	Parent Budget 2025 - 2026 25-26 Certified	Comparison 1 Budget 2026 - 2027 26 - 27 Certified	Comparison 1 to Parent Budget Increase / (Decrease)	%
Department: 09 - CIVIC CENTER								
01-09-4191002	EMPLOYEE SALARIES	93,511.01	95,758.10	68,198.68	100,101.00	108,630.00	8,529.00	8.52%
01-09-4191003	PART TIME SALARIES	27,696.18	16,641.75	13,789.87	22,360.00	16,435.00	-5,925.00	-26.50%
01-09-4191004	OVERTIME WAGES	2,544.30	6,284.63	6,651.62	10,000.00	10,000.00	0.00	0.00%
01-09-4192001	GROUP INSURANCE	1,021.36	0.00	2,451.90	0.00	10,625.00	10,625.00	0.00%
01-09-4192002	FICA	1,850.44	1,062.50	883.24	1,387.00	1,019.00	-368.00	-26.53%
01-09-4192003	MEDICARE	1,812.65	1,718.09	1,281.37	1,921.00	1,959.00	38.00	1.98%
01-09-4192004	MUNICIPAL RETIREMENT	24,667.13	26,089.50	18,551.15	27,028.00	28,244.00	1,216.00	4.50%
01-09-4192008	WORKERS COMPENSATION	3,624.57	524.56	2,896.55	4,615.00	3,533.00	-1,082.00	-23.45%
01-09-4192009	UNEMPLOYMENT INSURANCE	31.50	3,181.50	24.00	30.00	30.00	0.00	0.00%
01-09-4192010	UNIFORMS	248.00	839.84	544.00	1,500.00	1,200.00	-300.00	-20.00%
01-09-4193004	OTHER PROFESSIONAL SRVS	2,814.26	2,495.00	1,730.70	2,500.00	2,500.00	0.00	0.00%
01-09-4194002	EQUIPMENT RENTAL	0.00	760.00	1,780.00	2,500.00	2,500.00	0.00	0.00%
01-09-4194003	SANITATION CHARGES	4,646.17	5,304.78	5,363.43	5,172.00	6,630.00	1,458.00	28.19%
01-09-4194009	EQUIPMENT LEASE	0.00	0.00	3,439.70	4,347.00	0.00	-4,347.00	-100.00%
01-09-4194301	VEHICLES & MACHINERY	2,614.80	976.87	67.75	1,500.00	500.00	-1,000.00	-66.67%
01-09-4194303	MAINTENANCE AGREEMENTS	19,170.89	40,919.80	27,936.13	56,000.00	56,000.00	0.00	0.00%
01-09-4194304	REAL PROPERTY	30,076.52	68,350.08	22,584.67	25,000.00	25,000.00	0.00	0.00%
01-09-4194305	BLDG IMPROVEMENTS	11,012.75	132,082.00	30,247.29	100,000.00	40,000.00	-60,000.00	-60.00%
01-09-4194308	COMMUNICATION EQUIPMEN	0.00	608.32	0.00	500.00	500.00	0.00	0.00%
01-09-4195001	TELEPHONE EXPENSE	5,286.65	6,359.90	5,895.99	6,470.00	4,980.00	-1,490.00	-23.03%
01-09-4195002	CITY UTILITIES	20,961.34	17,052.06	15,906.40	18,750.00	19,500.00	750.00	4.00%
01-09-4195003	ADVERTISING	0.00	0.00	0.00	500.00	500.00	0.00	0.00%
01-09-4195005	VEHICLE INSURANCE	0.00	820.50	893.50	1,394.00	0.00	-1,394.00	-100.00%
01-09-4195007	BOND INSURANCE	0.00	0.00	87.50	0.00	100.00	100.00	0.00%
01-09-4195012	MEMBERSHIP & DUES	50.00	0.00	0.00	50.00	50.00	0.00	0.00%
01-09-4195015	MEDICAL EXAMS	105.00	250.00	350.00	100.00	300.00	200.00	200.00%
01-09-4196002	OFFICE SUPPLIES	424.33	517.44	330.92	1,000.00	1,000.00	0.00	0.00%
01-09-4196003	GAS & DIESEL FUEL	467.27	550.44	722.66	1,000.00	1,200.00	200.00	20.00%
01-09-4196006	CUSTODIAL	7,803.90	6,650.97	5,544.55	15,000.00	15,000.00	0.00	0.00%
01-09-4196011	MATERIALS	7,649.56	7,492.05	7,889.03	10,800.00	11,000.00	200.00	1.85%
01-09-4196013	VEHICLE MAINTENANCE SUPPL	0.00	0.00	0.00	1,000.00	0.00	-1,000.00	-100.00%
01-09-4197001	SOFTWARE	0.00	0.00	0.00	150.00	150.00	0.00	0.00%
01-09-4197004	TOOLS & EQUIPMENT	381.96	870.77	0.00	1,000.00	1,000.00	0.00	0.00%
01-09-4197006	COMMUNICATION EQUIPMEN	1,481.87	0.00	0.00	1,500.00	0.00	-1,500.00	-100.00%
01-09-4197007	FURNISHINGS	229.00	0.00	212.74	300.00	300.00	0.00	0.00%
01-09-4197009	REAL PROPERTY	0.00	600.00	0.00	0.00	0.00	0.00	0.00%
01-09-4197103	BUILDING STRUCTURE&IMPRO	7,060.00	0.00	0.00	0.00	0.00	0.00	0.00%
	Total Department: 09 - CIVIC CENTER:	**279,243.41**	**444,761.45**	**246,255.34**	**425,475.00**	**370,385.00**	**-55,090.00**	**-12.95%**

City of Minden
Annual Budget Report
Fiscal Year 2026 – 2027

General Fund
Expenditures

Department 10: Police

Account Number		2023-2024 Total Activity	2024 - 2025 Total Activity	2025 - 2026 YTD Activity Through Jun	Parent Budget 2025 - 2026 25-26 Certified	Comparison 1 Budget 2026 - 2027 26 - 27 Certified	Comparison 1 to Parent Budget Increase / (Decrease)	%
Department: 10 - POLICE DEPT								
01-10-4211001	ELECTED OFFICIAL SALARIES	73,080.00	73,080.00	50,680.00	72,800.00	76,000.00	3,200.00	4.40%
01-10-4211002	EMPLOYEE SALARIES	1,565,522.73	1,528,014.93	999,606.17	1,521,147.00	1,615,209.00	94,062.00	6.18%
01-10-4211003	PART TIME SALARIES	81,218.82	67,872.19	37,938.94	64,580.00	58,900.00	-5,680.00	-8.80%
01-10-4211004	OVERTIME WAGES	181,990.66	188,826.03	164,746.01	150,000.00	170,000.00	20,000.00	13.33%
01-10-4211005	STATE SUPP PAY	200,005.00	221,703.46	155,600.00	237,600.00	230,400.00	-7,200.00	-3.03%
01-10-4211006	CIVIL SERVICE SECRETARY	978.75	978.75	672.05	975.00	975.00	0.00	0.00%
01-10-4211007	HOLIDAY PAY	70,332.41	66,508.63	50,741.73	60,000.00	65,000.00	5,000.00	8.33%
01-10-4211012	INCENTIVE PAY	10,000.00	10,000.00	0.00	0.00	0.00	0.00	0.00%
01-10-4212001	GROUP INSURANCE	514,156.19	488,022.51	285,261.53	518,996.00	406,672.00	-112,324.00	-21.64%
01-10-4212002	FICA	7,149.33	4,275.16	2,277.94	4,004.00	3,652.00	-352.00	-8.79%
01-10-4212003	MEDICARE	29,700.20	29,236.12	20,068.60	30,553.00	32,139.00	1,586.00	5.19%
01-10-4212004	MUNICIPAL RETIREMENT	10,562.37	10,346.97	7,090.44	10,579.00	13,723.00	3,144.00	29.72%
01-10-4212005	POLICE RETIREMENT	613,617.64	619,845.57	408,257.79	659,443.00	567,579.00	-91,864.00	-13.93%
01-10-4212008	WORKERS COMPENSATION	98,705.57	86,499.26	63,602.24	70,650.00	101,067.00	30,417.00	43.05%
01-10-4212009	UNEMPLOYMENT INSURANCE	298.50	213.00	210.00	288.00	288.00	0.00	0.00%
01-10-4212010	UNIFORMS	37,255.01	15,173.65	13,493.53	20,000.00	20,000.00	0.00	0.00%
01-10-4213001	LEGAL FEES	0.00	39,404.23	117,282.48	50,000.00	80,000.00	30,000.00	60.00%
01-10-4213004	OTHER PROFESSIONAL SRVS	5,654.07	2,241.12	2,747.83	4,840.00	4,900.00	60.00	1.24%
01-10-4213005	JAIL EXPENSES	41,168.65	40,033.56	29,298.75	40,000.00	40,000.00	0.00	0.00%
01-10-4213008	CORONER	40,925.07	39,149.03	34,125.37	40,000.00	40,000.00	0.00	0.00%
01-10-4213010	VET FEES	1,837.90	1,840.33	1,255.50	1,500.00	1,500.00	0.00	0.00%
01-10-4213012	JAIL EXPENSES JUVENILE	55,630.00	156,593.46	20,108.42	50,000.00	50,000.00	0.00	0.00%
01-10-4214004	TOWER RENTAL	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	0.00	0.00%
01-10-4214009	EQUIPMENT LEASE	140,195.89	193,515.41	157,182.70	216,737.00	216,737.00	0.00	0.00%
01-10-4214301	VEHICLES & MACHINERY	95,578.27	51,173.58	59,434.88	50,000.00	50,000.00	0.00	0.00%
01-10-4214302	OFFICE EQUIPMENT	99.99	0.00	0.00	0.00	0.00	0.00	0.00%
01-10-4214303	MAINTENANCE AGREEMENTS	73,577.94	80,276.90	114,444.06	106,020.00	82,155.00	-23,865.00	-22.51%
01-10-4214308	COMMUNICATION EQUIPMEN	1,267.20	1,181.41	3,169.25	1,500.00	1,500.00	0.00	0.00%
01-10-4214312	COMPUTER MAINTENANCE	354.70	132.47	242.94	300.00	300.00	0.00	0.00%
01-10-4215001	TELEPHONE EXPENSE	33,187.25	40,773.44	31,691.23	48,240.00	48,237.00	-3.00	-0.01%
01-10-4215003	ADVERTISING	0.00	0.00	0.00	150.00	0.00	-150.00	-100.00%
01-10-4215004	LIABILITY INSURANCE	114,262.54	116,876.25	91,729.60	120,776.00	123,587.00	2,811.00	2.33%
01-10-4215005	VEHICLE INSURANCE	32,951.94	57,291.62	47,810.81	62,742.00	73,140.00	10,398.00	16.57%
01-10-4215007	BOND INSURANCE	455.00	455.00	351.87	500.00	500.00	0.00	0.00%
01-10-4215008	GENERAL INSURANCE	169.00	0.00	3,716.76	2,093.00	3,000.00	907.00	43.33%
01-10-4215010	TRAVEL	11,485.12	20,793.95	11,536.11	10,000.00	10,000.00	0.00	0.00%
01-10-4215011	TRAINING	12,879.44	5,906.04	8,867.95	15,000.00	15,000.00	0.00	0.00%
01-10-4215012	MEMBERSHIP & DUES	1,116.80	1,245.00	1,286.19	1,500.00	1,500.00	0.00	0.00%

Account Number		2023-2024 Total Activity	2024 - 2025 Total Activity	2025 - 2026 YTD Activity Through Jun	Parent Budget 2025 - 2026 25-26 Certified	Comparison 1 Budget 2026 - 2027 26 - 27 Certified	Comparison 1 to Parent Budget Increase / (Decrease)	%
01-10-4215015	MEDICAL EXAMS	6,378.50	4,042.80	5,473.00	5,500.00	5,500.00	0.00	0.00%
01-10-4215018	DRUG TASK FORCE	11,509.87	600.00	0.00	1,000.00	1,000.00	0.00	0.00%
01-10-4216001	POSTAGE	159.52	44.30	32.74	100.00	100.00	0.00	0.00%
01-10-4216002	OFFICE SUPPLIES	9,273.54	4,643.88	3,238.83	7,000.00	5,500.00	-1,500.00	-21.43%
01-10-4216003	GAS & DIESEL FUEL	110,219.48	125,916.96	87,129.88	95,000.00	95,000.00	0.00	0.00%
01-10-4216005	DARE EXPENSES	0.00	286.77	0.00	0.00	500.00	500.00	0.00%
01-10-4216006	CUSTODIAL	1,196.46	724.64	563.75	1,000.00	1,000.00	0.00	0.00%
01-10-4216011	MATERIALS	23,729.96	19,281.95	12,401.02	10,000.00	10,000.00	0.00	0.00%
01-10-4216013	VEHICLE MAINTENANCE SUPPL	1,483.42	717.40	248.98	500.00	500.00	0.00	0.00%
01-10-4217001	SOFTWARE	2,226.03	0.00	0.00	0.00	0.00	0.00	0.00%
01-10-4217002	COMPUTER PURCHASES	347.08	0.00	0.00	0.00	0.00	0.00	0.00%
01-10-4217003	OFFICE & REPRODUCTION EQP	239.99	0.00	0.00	450.00	450.00	0.00	0.00%
01-10-4217004	TOOLS & EQUIPMENT	30,307.85	3,479.29	2,189.56	5,000.00	5,000.00	0.00	0.00%
01-10-4217005	VEHICLES	278,026.00	0.00	0.00	0.00	0.00	0.00	0.00%
01-10-4217006	COMMUNICATION EQUIPMENT	0.00	684.98	342.09	1,000.00	1,000.00	0.00	0.00%
01-10-4217007	FURNISHINGS	438.62	0.00	0.00	200.00	200.00	0.00	0.00%
01-10-4217010	STEP PROGRAM EXPENSES	423,444.31	253,577.40	218,001.57	250,000.00	275,000.00	25,000.00	10.00%
01-10-4218001	BANK CHARGES	38.00	0.00	0.00	200.00	200.00	0.00	0.00%
01-10-4218002	COLLECTION EXPENSE	57.63	342.40	227.05	500.00	500.00	0.00	0.00%
01-10-4218008	LIABILITY CLAIMS	10,711.00	58,037.59	111,599.52	50,000.00	75,000.00	25,000.00	50.00%
	Total Department: 10 - POLICE DEPT:	**5,068,657.21**	**4,733,359.39**	**3,439,477.66**	**4,672,463.00**	**4,681,610.00**	**9,147.00**	**0.20%**

City of Minden
Annual Budget Report
Fiscal Year 2026 – 2027

General Fund
Expenditures

Department 11: City Court

Account Number		2023-2024 Total Activity	2024 - 2025 Total Activity	2025 - 2026 YTD Activity Through Jun	Parent Budget 2025 - 2026 25-26 Certified	Comparison 1 Budget 2026 - 2027 26 - 27 Certified	Comparison 1 to Parent Budget Increase / (Decrease)	%
Department: 11 - CITY COURT								
01-11-4121001	ELECTED OFFICIAL SALARIES	6,023.10	6,023.09	4,176.94	6,000.00	6,300.00	300.00	5.00%
01-11-4121002	EMPLOYEE SALARIES	43,394.64	44,089.57	30,695.43	44,755.00	46,992.00	2,237.00	5.00%
01-11-4122001	GROUP INSURANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
01-11-4122003	MEDICARE	716.71	726.74	505.71	736.00	773.00	37.00	5.03%
01-11-4122004	MUNICIPAL RETIREMENT	3,813.42	4,102.99	2,051.81	4,000.00	4,500.00	500.00	12.50%
01-11-4122007	LASERS (RETIREMENT)	2,649.45	2,251.49	1,471.89	2,299.00	2,140.00	-159.00	-6.92%
01-11-4122008	WORKERS COMPENSATION	80.57	-174.61	714.75	2,095.00	108.00	-1,987.00	-94.84%
01-11-4122009	UNEMPLOYMENT INSURANCE	12.00	9.00	9.00	18.00	12.00	-6.00	-33.33%
01-11-4124303	MAINTENANCE AGREEMENTS	0.26	0.00	0.00	0.00	0.00	0.00	0.00%
01-11-4125001	TELEPHONE EXPENSE	3,518.44	6,102.53	4,373.76	6,038.00	2,865.00	-3,173.00	-52.55%
01-11-4127002	COMPUTER PURCHASES	1,603.25	2,135.72	0.00	1,000.00	0.00	-1,000.00	-100.00%
01-11-4127004	TOOLS & EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	Total Department: 11 - CITY COURT:	**61,811.84**	**65,266.52**	**43,999.29**	**66,941.00**	**63,690.00**	**-3,251.00**	**-4.86%**

City of Minden
Annual Budget Report
Fiscal Year 2026 – 2027

General Fund
Expenditures

Department 12: Fire

Account Number		2023-2024 Total Activity	2024 - 2025 Total Activity	2025 - 2026 YTD Activity Through Jun	Parent Budget 2025 - 2026 25-26 Certified	Comparison 1 Budget 2026 - 2027 26 - 27 Certified	Comparison 1 to Parent Budget Increase / (Decrease)	%
Department: 12 - FIRE								
01-12-4221002	EMPLOYEE SALARIES	817,070.56	831,624.87	536,738.80	771,191.00	900,808.00	129,617.00	16.81%
01-12-4221003	PART TIME SALARIES	38,810.00	39,150.00	27,690.00	39,780.00	41,371.00	1,591.00	4.00%
01-12-4221004	OVERTIME WAGES	206,935.37	180,000.76	112,728.62	150,000.00	170,000.00	20,000.00	13.33%
01-12-4221005	STATE SUPP PAY	100,200.00	99,540.00	71,120.00	108,000.00	108,000.00	0.00	0.00%
01-12-4221007	HOLIDAY PAY	41,535.84	42,484.59	30,917.93	40,000.00	50,000.00	10,000.00	25.00%
01-12-4222001	GROUP INSURANCE	353,084.53	314,631.83	204,143.48	316,464.00	296,938.00	-19,526.00	-6.17%
01-12-4222002	FICA	5,485.14	4,186.86	3,086.98	6,807.00	4,239.00	-2,568.00	-37.73%
01-12-4222003	MEDICARE	15,901.16	16,410.24	10,748.39	17,095.00	18,809.00	1,714.00	10.03%
01-12-4222006	FIREFIGHTERS RETIREMENT	280,621.19	288,662.16	216,937.46	284,810.00	294,934.00	10,124.00	3.55%
01-12-4222008	WORKERS COMPENSATION	90,449.24	76,463.23	46,727.34	34,255.00	88,180.00	53,925.00	157.42%
01-12-4222009	UNEMPLOYMENT INSURANCE	94.50	91.50	115.50	114.00	102.00	-12.00	-10.53%
01-12-4222010	UNIFORMS	14,841.85	15,453.57	9,347.68	12,000.00	12,000.00	0.00	0.00%
01-12-4223001	LEGAL FEES	0.00	0.00	11,382.25	20,000.00	20,000.00	0.00	0.00%
01-12-4223004	OTHER PROFESSIONAL SRVS	23,379.72	25,308.50	26,315.07	25,000.00	25,000.00	0.00	0.00%
01-12-4223009	VOLUNTEER FIRE DEPARTMEN	53,040.00	32,120.00	24,160.00	24,160.00	27,000.00	2,840.00	11.75%
01-12-4224002	EQUIPMENT RENTAL	425.00	0.00	250.00	500.00	500.00	0.00	0.00%
01-12-4224003	SANITATION CHARGES	3,091.58	1,544.50	1,655.40	1,560.00	2,636.00	1,076.00	68.97%
01-12-4224004	TOWER RENTAL	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	0.00	0.00%
01-12-4224009	EQUIPMENT LEASE	78,205.39	147,131.32	71,918.21	309,763.00	309,964.00	201.00	0.06%
01-12-4224301	VEHICLES & MACHINERY	37,501.22	42,295.66	28,552.63	40,000.00	40,000.00	0.00	0.00%
01-12-4224302	OFFICE EQUIPMENT	151.95	0.00	0.00	0.00	0.00	0.00	0.00%
01-12-4224303	MAINTENANCE AGREEMENTS	8,741.99	10,641.02	9,769.75	10,000.00	12,360.00	2,360.00	23.60%
01-12-4224305	BLDG IMPROVEMENTS	23,455.00	0.00	269.35	30,000.00	30,000.00	0.00	0.00%
01-12-4224308	COMMUNICATION EQUIPMEN	1,298.80	1,340.64	139.60	1,000.00	1,000.00	0.00	0.00%
01-12-4224309	MISCELLANEOUS	78.52	0.00	0.00	0.00	0.00	0.00	0.00%
01-12-4224310	PLANT MAINTENANCE	39,046.48	28,825.05	1,480.24	20,000.00	20,000.00	0.00	0.00%
01-12-4224318	EQUIPMENT	602,040.46	0.00	0.00	0.00	0.00	0.00	0.00%
01-12-4225001	TELEPHONE EXPENSE	6,228.05	8,953.07	5,443.81	7,050.00	6,677.00	-373.00	-5.29%
01-12-4225002	CITY UTILITIES	6,834.29	6,189.30	6,869.28	6,500.00	8,500.00	2,000.00	30.77%
01-12-4225005	VEHICLE INSURANCE	17,109.07	19,749.16	16,698.62	21,219.00	22,788.00	1,569.00	7.39%
01-12-4225008	GENERAL INSURANCE	9,649.91	14,503.82	11,767.09	14,947.00	14,927.00	-20.00	-0.13%
01-12-4225010	TRAVEL	0.00	1,205.47	0.00	0.00	0.00	0.00	0.00%
01-12-4225011	TRAINING	4,180.58	7,741.24	3,899.50	15,000.00	15,000.00	0.00	0.00%
01-12-4225012	MEMBERSHIP & DUES	100.00	180.00	377.99	500.00	500.00	0.00	0.00%
01-12-4225013	PUBLIC RELATIONS	4,752.95	4,799.95	1,648.28	6,000.00	6,000.00	0.00	0.00%
01-12-4225015	MEDICAL EXAMS	1,743.00	7,410.00	4,447.50	10,000.00	10,000.00	0.00	0.00%
01-12-4225019	RESCUE SQUAD	11,400.00	9,524.94	8,275.80	10,000.00	10,000.00	0.00	0.00%
01-12-4226002	OFFICE SUPPLIES	317.62	573.36	101.34	1,000.00	1,000.00	0.00	0.00%

Account Number		2023-2024 Total Activity	2024 - 2025 Total Activity	2025 - 2026 YTD Activity Through Jun	Parent Budget 2025 - 2026 25-26 Certified	Comparison 1 Budget 2026 - 2027 26 - 27 Certified	Comparison 1 to Parent Budget Increase / (Decrease)	%
01-12-4226003	GAS & DIESEL FUEL	8,439.49	9,292.47	7,327.01	9,000.00	9,000.00	0.00	0.00%
01-12-4226004	BOOKS & PERIODICALS	0.00	5,745.09	0.00	0.00	0.00	0.00	0.00%
01-12-4226006	CUSTODIAL	91.05	569.99	213.85	500.00	500.00	0.00	0.00%
01-12-4226011	MATERIALS	8,477.20	5,571.02	3,327.99	6,000.00	6,000.00	0.00	0.00%
01-12-4226013	VEHICLE MAINTENANCE SUPPL	547.05	91.25	94.97	500.00	500.00	0.00	0.00%
01-12-4227002	COMPUTER PURCHASES	1,014.84	149.99	1,351.55	1,500.00	1,500.00	0.00	0.00%
01-12-4227003	OFFICE & REPRODUCTION EQP	0.00	0.00	13.00	500.00	500.00	0.00	0.00%
01-12-4227004	TOOLS & EQUIPMENT	93,384.74	74,856.01	45,405.24	75,000.00	75,000.00	0.00	0.00%
01-12-4227006	COMMUNICATION EQUIPMEN	7,411.75	4,897.30	289.50	6,000.00	6,000.00	0.00	0.00%
01-12-4227007	FURNISHINGS	1,404.00	1,677.23	1,005.00	2,000.00	2,000.00	0.00	0.00%
	Total Department: 12 - FIRE:	**3,020,071.08**	**2,383,086.96**	**1,566,252.00**	**2,457,215.00**	**2,671,733.00**	**214,518.00**	**8.73%**

City of Minden
Annual Budget Report
Fiscal Year 2026 – 2027

General Fund
Expenditures

Department 13: Ward Marshal

Account Number		2023-2024 Total Activity	2024 - 2025 Total Activity	2025 - 2026 YTD Activity Through Jun	Parent Budget 2025 - 2026 25-26 Certified	Comparison 1 Budget 2026 - 2027 26 - 27 Certified	Comparison 1 to Parent Budget Increase / (Decrease)	%
Department: 13 - WARD MARSHAL								
01-13-4291001	ELECTED OFFICIAL SALARIES	27,773.15	33,900.07	27,567.75	39,600.00	41,583.00	1,983.00	5.01%
01-13-4291002	EMPLOYEE SALARIES	76,957.67	82,648.09	50,775.67	74,323.00	79,382.00	5,059.00	6.81%
01-13-4291003	PART TIME SALARIES	0.00	0.00	13,865.00	23,010.00	22,550.00	-460.00	-2.00%
01-13-4291005	STATE SUPP PAY	20,700.00	21,600.00	16,200.00	21,600.00	21,600.00	0.00	0.00%
01-13-4291006	WARD MARSHAL SUPP PAY	0.00	0.00	8,800.00	12,400.00	14,400.00	2,000.00	16.13%
01-13-4292001	GROUP INSURANCE	61,644.86	55,854.79	38,734.54	55,641.00	55,641.00	0.00	0.00%
01-13-4292002	FICA	0.00	0.00	859.60	1,427.00	1,398.00	-29.00	-2.03%
01-13-4292003	MEDICARE	1,576.04	1,767.86	1,523.64	2,438.00	2,603.00	165.00	6.77%
01-13-4292004	MUNICIPAL RETIREMENT	55,767.70	55,354.12	38,761.26	39,184.00	40,811.00	1,627.00	4.15%
01-13-4292008	WORKERS COMPENSATION	1,206.02	2,155.82	3,207.84	4,455.00	4,418.00	-37.00	-0.83%
01-13-4292009	UNEMPLOYMENT INSURANCE	12.00	9.00	12.00	24.00	18.00	-6.00	-25.00%
01-13-4292010	UNIFORMS	924.75	1,140.75	52.00	800.00	800.00	0.00	0.00%
01-13-4293004	OTHER PROFESSIONAL SERVICE	0.00	0.00	43.53	0.00	0.00	0.00	0.00%
01-13-4294009	EQUIPMENT LEASE	6,736.68	6,527.14	0.00	0.00	0.00	0.00	0.00%
01-13-4294301	VEHICLES & MACHINERY	2,666.53	2,582.80	3,065.24	4,500.00	4,500.00	0.00	0.00%
01-13-4294309	MISCELLANEOUS	78.52	0.00	0.00	0.00	0.00	0.00	0.00%
01-13-4295001	TELEPHONE EXPENSE	2,441.06	3,574.28	3,381.22	3,528.00	2,432.00	-1,096.00	-31.07%
01-13-4295005	VEHICLE INSURANCE	5,335.55	6,517.14	5,395.19	6,895.00	7,343.00	448.00	6.50%
01-13-4295011	TRAINING	445.00	400.00	0.00	500.00	500.00	0.00	0.00%
01-13-4295012	MEMBERSHIP & DUES	425.00	425.00	570.00	450.00	600.00	150.00	33.33%
01-13-4295015	MEDICAL EXAMS	0.00	0.00	70.00	0.00	0.00	0.00	0.00%
01-13-4296002	OFFICE SUPPLIES	304.50	817.89	0.00	400.00	400.00	0.00	0.00%
01-13-4297006	COMMUNICATION EQUIPMENT	0.00	1,303.39	0.00	0.00	0.00	0.00	0.00%
	Total Department: 13 - WARD MARSHAL:	**264,995.03**	**276,578.14**	**212,884.48**	**291,175.00**	**300,979.00**	**9,804.00**	**3.37%**

City of Minden
Annual Budget Report
Fiscal Year 2026 – 2027

General Fund
Expenditures

Department 14: Information Technology

Account Number		2023-2024 Total Activity	2024 - 2025 Total Activity	2025 - 2026 YTD Activity Through Jun	Parent Budget 2025 - 2026 25-26 Certified	Comparison 1 Budget 2026 - 2027 26 - 27 Certified	Comparison 1 to Parent Budget Increase / (Decrease)	%
Department: 14 - INFORMATION TECHNOLOGY								
01-14-4191002	EMPLOYEE SALARIES	140,239.41	131,592.63	119,025.57	171,763.00	186,962.00	15,199.00	8.85%
01-14-4191004	OVERTIME WAGES	0.00	0.00	3,194.76	0.00	5,000.00	5,000.00	0.00%
01-14-4192001	GROUP INSURANCE	56,678.15	49,251.66	44,225.90	53,394.00	68,049.00	14,655.00	27.45%
01-14-4192003	MEDICARE	1,787.46	1,694.30	1,565.56	2,491.00	2,783.00	292.00	11.72%
01-14-4192004	MUNICIPAL RETIREMENT	40,806.71	36,437.31	32,136.89	46,377.00	48,610.00	2,233.00	4.81%
01-14-4192008	WORKERS COMPENSATION	1,804.40	3,420.93	1,971.18	5,630.00	362.00	-5,268.00	-93.57%
01-14-4192009	UNEMPLOYMENT INSURANCE	12.00	9.00	13.50	18.00	18.00	0.00	0.00%
01-14-4192010	UNIFORMS	294.54	151.46	0.00	500.00	500.00	0.00	0.00%
01-14-4194303	MAINTENANCE AGREEMENTS	16,690.51	23,820.00	27,024.09	45,050.00	53,450.00	8,400.00	18.65%
01-14-4194312	COMPUTER MAINTENANCE	4,958.73	2,163.05	9,797.77	10,000.00	10,000.00	0.00	0.00%
01-14-4195001	TELEPHONE EXPENSE	1,809.91	6,374.36	2,012.33	2,070.00	2,301.00	231.00	11.16%
01-14-4195007	BOND INSURANCE	0.00	0.00	52.50	0.00	53.00	53.00	0.00%
01-14-4195010	TRAVEL	0.00	2,691.19	0.00	0.00	0.00	0.00	0.00%
01-14-4195011	TRAINING	2,560.50	5,052.97	5,730.74	6,000.00	6,000.00	0.00	0.00%
01-14-4195012	MEMBERSHIP & DUES	0.00	0.00	129.00	0.00	0.00	0.00	0.00%
01-14-4195015	MEDICAL EXAMS	0.00	150.00	105.00	0.00	0.00	0.00	0.00%
01-14-4196002	OFFICE SUPPLIES	829.08	773.05	422.01	1,000.00	1,000.00	0.00	0.00%
01-14-4196011	MATERIALS	2,193.70	2,406.91	1,964.45	2,500.00	2,500.00	0.00	0.00%
01-14-4197001	SOFTWARE	3,701.48	10,045.02	2,629.11	25,000.00	20,000.00	-5,000.00	-20.00%
01-14-4197002	COMPUTER PURCHASES	9,178.17	22,170.53	7,044.59	25,000.00	15,000.00	-10,000.00	-40.00%
01-14-4197004	TOOLS & EQUIPMENT	5,740.60	581.48	479.17	7,500.00	7,500.00	0.00	0.00%
01-14-4197006	COMMUNICATION EQUIPMENT	369.20	9,743.96	132.58	15,000.00	10,000.00	-5,000.00	-33.33%
01-14-4197007	FURNISHINGS	0.00	880.68	179.99	1,000.00	1,000.00	0.00	0.00%
	Total Department: 14 - INFORMATION TECHNOLOGY:	**289,654.55**	**309,410.49**	**259,836.69**	**420,293.00**	**441,088.00**	**20,795.00**	**4.95%**

City of Minden
Annual Budget Report
Fiscal Year 2026 – 2027

General Fund
Expenditures

Department 15: Main Street

Account Number		2023-2024 Total Activity	2024 - 2025 Total Activity	2025 - 2026 YTD Activity Through Jun	Parent Budget 2025 - 2026 25-26 Certified	Comparison 1 Budget 2026 - 2027 26 - 27 Certified	Comparison 1 to Parent Budget Increase / (Decrease)	%
Department: 15 - MAIN STREET								
01-15-4191002	EMPLOYEE SALARIES	37,167.30	47,568.54	26,486.83	38,375.00	42,710.00	4,335.00	11.30%
01-15-4191003	PART TIME SALARIES	0.00	0.00	2,678.54	4,400.00	17,946.00	13,546.00	307.86%
01-15-4191010	CAR ALLOWANCE	0.00	975.00	2,025.00	3,000.00	3,000.00	0.00	0.00%
01-15-4192001	GROUP INSURANCE	15,130.93	12,496.96	9,048.77	15,658.00	9,641.00	-6,017.00	-38.43%
01-15-4192002	FICA	0.00	329.77	166.05	273.00	1,113.00	840.00	307.69%
01-15-4192003	MEDICARE	476.37	652.37	418.86	621.00	923.00	302.00	48.63%
01-15-4192004	MUNICIPAL RETIREMENT	10,059.53	10,755.40	7,212.13	10,362.00	11,105.00	743.00	7.17%
01-15-4192008	WORKERS COMPENSATION	324.37	169.85	1,078.89	3,084.00	223.00	-2,861.00	-92.77%
01-15-4192009	UNEMPLOYMENT INSURANCE	9.00	7.50	5.25	3.00	15.00	12.00	400.00%
01-15-4192010	UNIFORMS	24.60	0.00	0.00	0.00	0.00	0.00	0.00%
01-15-4193004	OTHER PROFESSIONAL SRVS	1,349.60	10,617.70	7,134.04	10,000.00	10,000.00	0.00	0.00%
01-15-4194002	EQUIPMENT RENTAL	2,300.00	800.00	102.00	3,000.00	3,000.00	0.00	0.00%
01-15-4194303	MAINTENANCE AGREEMENTS	678.85	163.55	870.00	500.00	500.00	0.00	0.00%
01-15-4195001	TELEPHONE EXPENSE	1,509.63	1,900.51	755.10	1,050.00	1,000.00	-50.00	-4.76%
01-15-4195003	ADVERTISING	97.68	2,858.32	896.74	5,000.00	5,000.00	0.00	0.00%
01-15-4195007	BOND INSURANCE	17.50	17.50	0.00	0.00	20.00	20.00	0.00%
01-15-4195008	GENERAL INSURANCE	0.00	0.00	0.00	0.00	3,000.00	3,000.00	0.00%
01-15-4195010	TRAVEL	1,907.07	3,111.12	3,100.77	3,000.00	6,000.00	3,000.00	100.00%
01-15-4195011	TRAINING	946.49	790.00	358.75	800.00	800.00	0.00	0.00%
01-15-4195012	MEMBERSHIP & DUES	2,870.00	0.00	295.00	4,000.00	4,000.00	0.00	0.00%
01-15-4195013	PUBLIC RELATIONS	2,974.34	768.25	4,394.11	3,000.00	3,000.00	0.00	0.00%
01-15-4195015	MEDICAL EXAMS	185.00	150.00	70.00	105.00	50.00	-55.00	-52.38%
01-15-4196002	OFFICE SUPPLIES	162.39	179.38	1,222.30	1,000.00	1,000.00	0.00	0.00%
01-15-4196003	GAS & DIESEL FUEL	0.00	99.71	354.50	1,000.00	1,000.00	0.00	0.00%
01-15-4196011	MATERIALS	14,593.41	31,023.63	15,289.16	15,000.00	15,000.00	0.00	0.00%
01-15-4197007	FURNISHINGS	0.00	1,161.90	0.00	0.00	0.00	0.00	0.00%
	Total Department: 15 - MAIN STREET:	**92,784.06**	**126,596.96**	**83,962.79**	**123,231.00**	**140,046.00**	**16,815.00**	**13.65%**

City of Minden
Annual Budget Report
Fiscal Year 2026 – 2027

General Fund
Expenditures

Department 16: City Inspections

Account Number		2023-2024 Total Activity	2024 - 2025 Total Activity	2025 - 2026 YTD Activity Through Jun	Parent Budget 2025 - 2026 25-26 Certified	Comparison 1 Budget 2026 - 2027 26 - 27 Certified	Comparison 1 to Parent Budget Increase / (Decrease)	%
Department: 16 - INSPECTION								
01-16-4241002	EMPLOYEE SALARIES	106,990.89	111,806.35	78,778.52	113,748.00	122,472.00	8,724.00	7.67%
01-16-4241003	PART TIME SALARY	0.00	0.00	0.00	20,000.00	0.00	-20,000.00	-100.00%
01-16-4241004	OVERTIME WAGES	147.81	303.04	150.30	750.00	500.00	-250.00	-33.33%
01-16-4242001	GROUP INSURANCE	24,506.94	27,834.96	18,674.07	32,695.00	32,695.00	0.00	0.00%
01-16-4242002	FICA	0.00	0.00	0.00	1,240.00	0.00	-1,240.00	-100.00%
01-16-4242003	MEDICARE	1,169.08	1,499.79	1,059.09	1,940.00	1,783.00	-157.00	-8.09%
01-16-4242004	MUNICIPAL RETIREMENT	24,342.71	30,923.77	21,310.42	30,712.00	31,843.00	1,131.00	3.68%
01-16-4242008	WORKERS COMPENSATION	1,776.94	657.74	2,570.25	4,676.00	2,667.00	-2,009.00	-42.96%
01-16-4242009	UNEMPLOYMENT INSURANCE	12.00	9.00	9.00	18.00	12.00	-6.00	-33.33%
01-16-4242010	UNIFORMS	32.00	127.27	0.00	200.00	200.00	0.00	0.00%
01-16-4243004	OTHER PROFESSIONAL SRVS	0.00	209.92	999.33	1,000.00	1,500.00	500.00	50.00%
01-16-4244009	EQUIPMENT LEASE	7,568.16	7,568.16	5,676.12	7,569.00	7,569.00	0.00	0.00%
01-16-4244301	VEHICLES & MACHINERY	266.80	247.20	184.20	1,000.00	1,000.00	0.00	0.00%
01-16-4244303	MAINTENANCE AGREEMENTS	37.90	71.62	674.12	1,000.00	4,820.00	3,820.00	382.00%
01-16-4245001	TELEPHONE EXPENSE	2,159.35	2,669.55	1,884.72	2,835.00	1,356.00	-1,479.00	-52.17%
01-16-4245003	ADVERTISING	911.40	1,104.46	732.58	1,500.00	1,500.00	0.00	0.00%
01-16-4245005	VEHICLE INSURANCE	1,505.25	1,488.81	1,189.37	1,479.00	1,640.00	161.00	10.89%
01-16-4245007	BOND INSURANCE	0.00	0.00	35.00	0.00	35.00	35.00	0.00%
01-16-4245010	TRAVEL	444.09	0.00	0.00	500.00	500.00	0.00	0.00%
01-16-4245011	TRAINING	0.00	21.54	100.00	350.00	350.00	0.00	0.00%
01-16-4245012	MEMBERSHIP & DUES	415.00	370.00	170.00	400.00	400.00	0.00	0.00%
01-16-4245014	RECORDING FEES	0.00	145.00	105.00	250.00	250.00	0.00	0.00%
01-16-4245015	MEDICAL EXAMS	0.00	100.00	0.00	105.00	0.00	-105.00	-100.00%
01-16-4245025	PHOTOS, COPIES & REPRODUC	0.00	1,069.65	0.00	0.00	0.00	0.00	0.00%
01-16-4246002	OFFICE SUPPLIES	789.10	2,375.84	1,723.55	2,000.00	2,000.00	0.00	0.00%
01-16-4246003	GAS & DIESEL FUEL	1,252.52	1,075.13	843.40	1,500.00	1,500.00	0.00	0.00%
01-16-4246011	MATERIALS	40.78	152.15	169.63	250.00	250.00	0.00	0.00%
01-16-4246013	VEHICLE MAINTENANCE SUPPL	0.00	0.00	20.60	0.00	0.00	0.00	0.00%
01-16-4247002	COMPUTER PURCHASES	0.00	470.76	0.00	0.00	0.00	0.00	0.00%
01-16-4248009	CONDEMNATIONS	29,725.00	29,325.00	33,265.00	85,000.00	85,000.00	0.00	0.00%
	Total Department: 16 - INSPECTION:	**204,093.72**	**221,626.71**	**170,324.27**	**312,717.00**	**301,842.00**	**-10,875.00**	**-3.48%**

City of Minden
Annual Budget Report
Fiscal Year 2026 – 2027

General Fund
Expenditures

Department 17: Economic Development

Account Number		2023-2024 Total Activity	2024 - 2025 Total Activity	2025 - 2026 YTD Activity Through Jun	Parent Budget 2025 - 2026 25-26 Certified	Comparison 1 Budget 2026 - 2027 26 - 27 Certified	Comparison 1 to Parent Budget Increase / (Decrease)	%
Department: 17 - ECONOMIC DEVELOPMENT								
01-17-4191002	EMPLOYEE SALARIES	0.00	1,523.07	26,486.13	38,375.00	42,710.00	4,335.00	11.30%
01-17-4191003	PART TIME SALARIES	0.00	0.00	0.00	0.00	10,500.00	10,500.00	0.00%
01-17-4191010	CAR ALLOWANCE	0.00	475.00	2,025.00	3,000.00	3,000.00	0.00	0.00%
01-17-4192001	GROUP INSURANCE	0.00	630.90	9,048.04	15,658.00	9,641.00	-6,017.00	-38.43%
01-17-4192002	FICA	0.00	0.00	0.00	0.00	651.00	651.00	0.00%
01-17-4192003	MEDICARE	0.00	23.22	379.02	557.00	815.00	258.00	46.32%
01-17-4192004	MUNICIPAL RETIREMENT	0.00	408.01	7,212.05	10,362.00	11,105.00	743.00	7.17%
01-17-4192008	WORKERS COMPENSATION	0.00	153.47	587.23	1,559.00	216.00	-1,343.00	-86.14%
01-17-4192009	UNEMPLOYMENT INSURANCE	0.00	0.00	2.25	3.00	6.00	3.00	100.00%
01-17-4193004	OTHER PROFESSIONAL SRVS	106,575.05	10,702.91	39,010.46	50,000.00	50,000.00	0.00	0.00%
01-17-4194303	MAINTENANCE AGREEMENTS	0.00	0.00	197.83	500.00	500.00	0.00	0.00%
01-17-4195001	TELEPHONE EXPENSE	0.00	0.00	755.12	1,050.00	1,000.00	-50.00	-4.76%
01-17-4195003	ADVERTISING	0.00	1,705.63	13,938.59	20,000.00	20,000.00	0.00	0.00%
01-17-4195007	BOND INSURANCE	0.00	0.00	0.00	0.00	20.00	20.00	0.00%
01-17-4195010	TRAVEL	0.00	1,398.52	784.02	5,000.00	5,000.00	0.00	0.00%
01-17-4195011	TRAINING	0.00	622.38	0.00	2,000.00	2,000.00	0.00	0.00%
01-17-4195012	MEMBERSHIP & DUES	0.00	125.00	710.00	2,000.00	2,000.00	0.00	0.00%
01-17-4195013	PUBLIC RELATIONS	0.00	4,314.25	9,696.45	5,000.00	5,000.00	0.00	0.00%
01-17-4195015	MEDICAL EXAMS	0.00	0.00	0.00	0.00	50.00	50.00	0.00%
01-17-4195025	PHOTOS, COPIES & REPRODUC	0.00	0.00	0.00	500.00	500.00	0.00	0.00%
01-17-4196001	POSTAGE	0.00	0.00	0.00	500.00	0.00	-500.00	-100.00%
01-17-4196002	OFFICE SUPPLIES	0.00	0.00	517.20	1,000.00	1,000.00	0.00	0.00%
01-17-4196003	GAS & DIESEL FUEL	0.00	25.36	354.50	1,000.00	1,000.00	0.00	0.00%
01-17-4196011	MATERIALS	65.99	0.00	32,735.33	80,000.00	80,000.00	0.00	0.00%
01-17-4197007	FURNISHINGS	0.00	0.00	0.00	500.00	0.00	-500.00	-100.00%
01-17-4198002	COLLECTION EXPENSE	1,472.41	1,432.22	1,096.79	1,500.00	1,500.00	0.00	0.00%
Total Department: 17 - ECONOMIC DEVELOPMENT:		**108,113.45**	**23,539.94**	**145,536.01**	**240,064.00**	**248,214.00**	**8,150.00**	**3.39%**

City of Minden
Annual Budget Report
Fiscal Year 2026 – 2027

General Fund
Expenditures

Department 18: Animal Control

Budget Comparison Report

Account Number		2023-2024 Total Activity	2024 - 2025 Total Activity	2025 - 2026 YTD Activity Through Jun	Parent Budget 2025 - 2026 25-26 Certified	Comparison 1 Budget 2026 - 2027 26 - 27 Certified	Comparison 1 to Parent Budget Increase / (Decrease)	%
Department: 18 - ANIMAL CONTROL								
01-18-4191002	EMPLOYEE SALARIES	57,914.70	31,617.58	22,546.60	31,993.00	34,264.00	2,271.00	7.10%
01-18-4191004	OVERTIME WAGES	6,546.76	4,714.48	2,557.67	4,000.00	4,000.00	0.00	0.00%
01-18-4191008	ON CALL PAY	712.95	2,228.00	1,757.33	2,100.00	2,100.00	0.00	0.00%
01-18-4192001	GROUP INSURANCE	11,545.33	11,545.34	8,006.53	11,502.00	11,502.00	0.00	0.00%
01-18-4192003	MEDICARE	903.20	517.25	360.47	553.00	585.00	32.00	5.79%
01-18-4192004	MUNICIPAL RETIREMENT	17,115.46	9,346.54	6,481.07	9,206.00	9,455.00	249.00	2.70%
01-18-4192008	WORKERS COMPENSATION	933.62	557.80	651.96	1,324.00	557.00	-767.00	-57.93%
01-18-4192009	UNEMPLOYMENT INSURANCE	12.00	4.50	4.50	6.00	6.00	0.00	0.00%
01-18-4192010	UNIFORMS	101.74	441.32	499.80	500.00	500.00	0.00	0.00%
01-18-4193004	OTHER PROFESSIONAL SRVS	0.00	47,858.71	35,416.07	42,983.00	46,820.00	3,837.00	8.93%
01-18-4193010	VET FEES	458.00	763.00	204.00	1,000.00	1,000.00	0.00	0.00%
01-18-4194301	VEHICLES & MACHINERY	48.37	2,299.83	2,222.48	1,500.00	1,500.00	0.00	0.00%
01-18-4194310	PLANT MAINTENANCE	528.00	0.00	0.00	0.00	0.00	0.00	0.00%
01-18-4194312	COMPUTER MAINTENANCE	305.76	0.00	0.00	0.00	0.00	0.00	0.00%
01-18-4195001	TELEPHONE EXPENSE	3,416.84	2,959.29	3,167.76	4,368.00	3,311.00	-1,057.00	-24.20%
01-18-4195002	CITY UTILITIES	4,224.63	4,570.50	2,940.10	4,500.00	4,500.00	0.00	0.00%
01-18-4195005	VEHICLE INSURANCE	2,220.67	2,201.21	1,790.00	1,790.00	2,486.00	696.00	38.88%
01-18-4195008	GENERAL INSURANCE	0.00	22.31	63.78	82.00	1,500.00	1,418.00	1,729.27%
01-18-4195014	RECORDING FEES	0.00	205.00	0.00	0.00	0.00	0.00	0.00%
01-18-4195015	MEDICAL EXAMS	0.00	0.00	0.00	105.00	0.00	-105.00	-100.00%
01-18-4196002	OFFICE SUPPLIES	411.82	123.53	311.13	350.00	500.00	150.00	42.86%
01-18-4196003	GAS & DIESEL FUEL	2,987.80	3,551.13	3,408.51	2,500.00	2,500.00	0.00	0.00%
01-18-4196006	CUSTODIAL	0.00	0.00	0.00	0.00	1,000.00	1,000.00	0.00%
01-18-4196007	CHEMICALS	135.00	0.00	0.00	100.00	100.00	0.00	0.00%
01-18-4196009	VACCINES	0.00	0.00	0.00	0.00	1,500.00	1,500.00	0.00%
01-18-4196011	MATERIALS	2,073.05	2,999.84	3,394.48	3,500.00	3,500.00	0.00	0.00%
01-18-4196013	VEHICLE MAINTENANCE SUPPL	34.48	0.00	0.00	0.00	0.00	0.00	0.00%
01-18-4197004	TOOLS & EQUIPMENT	1,155.35	0.00	0.00	500.00	500.00	0.00	0.00%
01-18-4197007	FURNISHINGS	0.00	0.00	2,462.26	3,100.00	0.00	-3,100.00	-100.00%
01-18-4197103	BUILDING STRUCTURE & IMPR	0.00	0.00	124,787.36	132,000.00	0.00	-132,000.00	-100.00%
01-18-4197105	OTHER THAN BUILDING	0.00	0.00	0.00	1,000.00	9,580.00	8,580.00	858.00%
	Total Department: 18 - ANIMAL CONTROL:	**113,785.53**	**128,527.16**	**223,033.86**	**260,562.00**	**143,266.00**	**-117,296.00**	**-45.02%**

City of Minden
Annual Budget Report
Fiscal Year 2026 – 2027

General Fund
Expenditures

Department 19: Human Resources

Account Number		2023-2024 Total Activity	2024 - 2025 Total Activity	2025 - 2026 YTD Activity Through Jun	Parent Budget 2025 - 2026 25-26 Certified	Comparison 1 Budget 2026 - 2027 26 - 27 Certified	Comparison 1 to Parent Budget Increase / (Decrease)	%
Department: 19 - HUMAN RESOURCES								
01-19-4111002	EMPLOYEE SALARIES	61,200.21	69,407.03	42,068.79	62,191.00	67,970.00	5,779.00	9.29%
01-19-4111003	PART TIME SALARIES	0.00	0.00	297.00	0.00	29,414.00	29,414.00	0.00%
01-19-4112001	GROUP INSURANCE	17,657.85	20,715.51	0.00	0.00	0.00	0.00	0.00%
01-19-4112002	FICA	0.00	0.00	18.41	0.00	1,824.00	1,824.00	0.00%
01-19-4112003	MEDICARE	823.12	551.18	610.12	902.00	1,412.00	510.00	56.54%
01-19-4112004	MUNICIPAL RETIREMENT	17,779.29	11,297.97	11,358.52	16,792.00	17,672.00	880.00	5.24%
01-19-4112008	WORKERS COMPENSATION	429.79	324.80	80.24	116.00	195.00	79.00	68.10%
01-19-4112009	UNEMPLOYMENT INSURANCE	6.00	4.50	3.00	6.00	12.00	6.00	100.00%
01-19-4112010	UNIFORMS	0.00	0.00	0.00	1,000.00	1,000.00	0.00	0.00%
01-19-4113004	OTHER PROFESSIONAL SRVS	0.00	0.00	87.90	95.00	40,868.00	40,773.00	42,918.95%
01-19-4114303	MAINTENANCE AGREEMENTS	1,780.54	1,254.56	0.00	5,000.00	5,000.00	0.00	0.00%
01-19-4115001	TELEPHONE EXPENSE	1,478.25	2,423.23	1,527.74	2,111.00	1,432.00	-679.00	-32.16%
01-19-4115003	ADVERTISING	1,247.40	0.00	0.00	1,500.00	1,500.00	0.00	0.00%
01-19-4115010	TRAVEL	25.01	689.47	1,405.04	3,000.00	3,000.00	0.00	0.00%
01-19-4115011	TRAINING	1,245.00	2,829.00	1,449.00	7,000.00	4,000.00	-3,000.00	-42.86%
01-19-4115012	MEMBERSHIP & DUES	244.00	276.00	0.00	1,000.00	1,000.00	0.00	0.00%
01-19-4115013	PUBLIC RELATIONS	342.52	53.70	0.00	1,000.00	1,000.00	0.00	0.00%
01-19-4115015	MEDICAL EXAMS	0.00	50.00	241.00	150.00	200.00	50.00	33.33%
01-19-4116002	OFFICE SUPPLIES	1,197.00	704.85	0.00	2,000.00	2,000.00	0.00	0.00%
01-19-4116004	BOOKS & PERIODICALS	1,145.53	981.95	109.34	2,500.00	2,500.00	0.00	0.00%
01-19-4116011	MATERIALS	0.00	0.00	0.00	400.00	400.00	0.00	0.00%
01-19-4117001	SOFTWARE	594.13	337.78	0.00	2,600.00	17,430.00	14,830.00	570.38%
01-19-4117002	COMPUTER PURCHASES	5,027.50	0.00	0.00	0.00	0.00	0.00	0.00%
01-19-4117003	OFFICE & REPRODUCTION EQP	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	Total Department: 19 - HUMAN RESOURCES:	**112,223.14**	**111,901.53**	**59,256.10**	**109,363.00**	**199,829.00**	**90,466.00**	**82.72%**

City of Minden
Annual Budget Report
Fiscal Year 2026 – 2027

General Fund
Expenditures

Department 20: Streets

Account Number		2023-2024 Total Activity	2024 - 2025 Total Activity	2025 - 2026 YTD Activity Through Jun	Parent Budget 2025 - 2026 25-26 Certified	Comparison 1 Budget 2026 - 2027 26 - 27 Certified	Comparison 1 to Parent Budget Increase / (Decrease)	%
Department: 20 - STREET DEPT								
01-20-4311002	EMPLOYEE SALARIES	387,141.67	342,966.62	270,351.10	357,915.00	401,166.00	43,251.00	12.08%
01-20-4311003	PART TIME SALARIES	19,670.25	5,560.75	25,328.29	46,956.00	49,304.00	2,348.00	5.00%
01-20-4311004	OVERTIME WAGES	7,973.89	5,770.05	5,784.23	8,000.00	8,000.00	0.00	0.00%
01-20-4311005	CDL INCENTIVE	0.00	21,853.92	10,684.59	24,000.00	24,000.00	0.00	0.00%
01-20-4311008	ON CALL PAY	12,939.88	10,764.51	7,290.00	10,400.00	10,400.00	0.00	0.00%
01-20-4311010	CAR ALLOWANCE	400.00	5,160.00	3,240.00	4,800.00	4,800.00	0.00	0.00%
01-20-4312001	GROUP INSURANCE	84,977.42	57,570.83	50,034.41	81,061.00	79,968.00	-1,093.00	-1.35%
01-20-4312002	FICA	1,219.50	344.77	1,570.30	2,911.00	496.00	-2,415.00	-82.96%
01-20-4312003	MEDICARE	5,504.10	5,400.94	4,503.94	6,485.00	7,147.00	662.00	10.21%
01-20-4312004	MUNICIPAL RETIREMENT	105,031.71	98,530.61	77,076.44	105,925.00	113,247.00	7,322.00	6.91%
01-20-4312008	WORKERS COMPENSATION	67,295.64	46,966.63	20,832.75	16,058.00	38,480.00	22,422.00	139.63%
01-20-4312009	UNEMPLOYMENT INSURANCE	79.50	31.50	51.00	66.00	66.00	0.00	0.00%
01-20-4312010	UNIFORMS	14,559.41	12,399.73	10,764.92	14,542.00	16,100.00	1,558.00	10.71%
01-20-4312011	CHAUFFEUR'S LICENSE	86.09	60.30	0.00	400.00	400.00	0.00	0.00%
01-20-4313004	OTHER PROFESSIONAL SRVS	19,059.05	48,240.28	5,829.66	52,092.00	15,000.00	-37,092.00	-71.20%
01-20-4313011	ENGINEERING	130,530.90	31,072.32	156,836.11	150,000.00	150,000.00	0.00	0.00%
01-20-4314002	EQUIPMENT RENTAL	14,151.88	4,305.00	9,112.49	10,000.00	20,000.00	10,000.00	100.00%
01-20-4314003	SANITATION CHARGES	2,436.91	2,675.40	4,308.96	4,670.00	5,284.00	614.00	13.15%
01-20-4314005	LANDFILL FEES	402.85	0.00	367.23	500.00	500.00	0.00	0.00%
01-20-4314008	RIGHT-OF-WAY MAINTENANCE	16,450.00	17,250.00	13,500.00	40,000.00	20,000.00	-20,000.00	-50.00%
01-20-4314009	EQUIPMENT LEASE	125,832.36	154,569.19	119,859.73	198,518.00	198,518.00	0.00	0.00%
01-20-4314301	VEHICLES & MACHINERY	85,417.42	73,000.50	83,932.49	85,000.00	85,000.00	0.00	0.00%
01-20-4314305	BLDG IMPROVEMENTS	1,850.00	0.00	0.00	0.00	0.00	0.00	0.00%
01-20-4314306	STREET REPAIRS	304,587.82	242,144.29	99,254.52	290,000.00	300,000.00	10,000.00	3.45%
01-20-4314307	SIDEWALK REPAIRS	1,336.35	0.00	2,354.00	5,000.00	5,000.00	0.00	0.00%
01-20-4314308	COMMUNICATION EQUIPMENT	5,512.22	334.98	0.00	500.00	500.00	0.00	0.00%
01-20-4314310	PLANT MAINTENANCE	1,081.00	0.00	0.00	0.00	2,500.00	2,500.00	0.00%
01-20-4314311	PARKING LOT REPAIRS	0.00	0.00	0.00	87,000.00	0.00	-87,000.00	-100.00%
01-20-4315001	TELEPHONE EXPENSE	5,538.17	4,855.14	5,079.00	6,366.00	7,308.00	942.00	14.80%
01-20-4315002	CITY UTILITIES	590.04	513.61	522.87	1,720.00	1,720.00	0.00	0.00%
01-20-4315003	ADVERTISING	691.20	0.00	628.30	500.00	1,000.00	500.00	100.00%
01-20-4315005	VEHICLE INSURANCE	19,484.35	18,716.64	16,240.50	18,404.00	23,280.00	4,876.00	26.49%
01-20-4315008	GENERAL INSURANCE	9,245.68	10,631.25	9,619.98	7,940.00	13,988.00	6,048.00	76.17%
01-20-4315011	TRAINING	25.00	1,776.40	0.00	500.00	500.00	0.00	0.00%
01-20-4315014	RECORDING FEES	0.00	205.00	205.00	1,000.00	1,000.00	0.00	0.00%
01-20-4315015	MEDICAL EXAMS	990.00	2,625.00	1,030.00	1,000.00	2,000.00	1,000.00	100.00%
01-20-4316001	POSTAGE	12.15	0.00	0.00	0.00	0.00	0.00	0.00%
01-20-4316002	OFFICE SUPPLIES	494.33	927.74	626.18	3,000.00	2,000.00	-1,000.00	-33.33%

Account Number		2023-2024 Total Activity	2024 - 2025 Total Activity	2025 - 2026 YTD Activity Through Jun	Parent Budget 2025 - 2026 25-26 Certified	Comparison 1 Budget 2026 - 2027 26 - 27 Certified	Comparison 1 to Parent Budget Increase / (Decrease)	%
01-20-4316003	GAS & DIESEL FUEL	30,884.89	25,507.48	23,953.97	35,000.00	35,000.00	0.00	0.00%
01-20-4316006	CUSTODIAL	251.10	474.76	0.00	0.00	500.00	500.00	0.00%
01-20-4316007	CHEMICALS	1,444.50	1,369.15	1,529.27	6,000.00	5,000.00	-1,000.00	-16.67%
01-20-4316008	STREET SIGNS	14,740.67	10,502.53	5,298.16	15,000.00	12,500.00	-2,500.00	-16.67%
01-20-4316011	MATERIALS	14,367.78	22,767.08	20,480.79	20,000.00	20,000.00	0.00	0.00%
01-20-4316013	VEHICLE MAINTENANCE SUPPL	1,428.12	2,100.67	1,369.70	2,500.00	3,000.00	500.00	20.00%
01-20-4317002	COMPUTER PURCHASES	0.00	199.99	0.00	0.00	0.00	0.00	0.00%
01-20-4317004	TOOLS & EQUIPMENT	6,868.97	9,921.69	8,169.73	10,000.00	10,000.00	0.00	0.00%
01-20-4317006	COMMUNICATION EQUIPMEN	60.99	714.93	0.00	100.00	100.00	0.00	0.00%
01-20-4317007	FURNISHINGS	0.00	0.00	150.00	0.00	0.00	0.00	0.00%
01-20-4317008	HEAVY EQUIPMENT	55,758.46	12,686.40	0.00	20,000.00	0.00	-20,000.00	-100.00%
01-20-4317101	INDUSTRIAL DRIVE IMPROVEM	0.00	0.00	103,216.50	1,341,000.00	0.00	-1,341,000.00	-100.00%
01-20-4317102	STREET OVERLAY	1,293,036.99	1,025,601.01	0.00	1,500,000.00	1,500,000.00	0.00	0.00%
01-20-4318008	LIABILITY CLAIMS	11,413.19	379.10	475.00	3,000.00	3,000.00	0.00	0.00%
	Total Department: 20 - STREET DEPT:	**2,882,854.40**	**2,339,448.69**	**1,181,462.11**	**4,595,829.00**	**3,197,772.00**	**-1,398,057.00**	**-30.42%**

City of Minden
Annual Budget Report
Fiscal Year 2026 – 2027

General Fund
Expenditures

Department 21: Parks & Beautification

Account Number		2023-2024 Total Activity	2024 - 2025 Total Activity	2025 - 2026 YTD Activity Through Jun	Parent Budget 2025 - 2026 25-26 Certified	Comparison 1 Budget 2026 - 2027 26 - 27 Certified	Comparison 1 to Parent Budget Increase / (Decrease)	%
Department: 21 - RECREATION / PARKS								
01-21-4511002	EMPLOYEE SALARIES	0.00	306,516.29	208,948.19	329,018.00	348,600.00	19,582.00	5.95%
01-21-4511003	PART TIME SALARIES	0.00	77,127.43	39,718.66	117,370.00	126,979.00	9,609.00	8.19%
01-21-4511004	OVERTIME WAGES	0.00	15,546.43	2,219.69	5,000.00	5,000.00	0.00	0.00%
01-21-4511010	CAR ALLOWANCE	0.00	400.00	3,600.00	4,800.00	4,800.00	0.00	0.00%
01-21-4512001	GROUP INSURANCE	0.00	105,239.60	72,895.39	117,134.00	95,884.00	-21,250.00	-18.14%
01-21-4512002	FICA	0.00	4,838.81	2,462.55	7,278.00	7,873.00	595.00	8.18%
01-21-4512003	MEDICARE	0.00	5,328.80	3,388.56	6,546.00	6,968.00	422.00	6.45%
01-21-4512004	MUNICIPAL RETIREMENT	0.00	84,169.01	56,476.28	88,835.00	90,636.00	1,801.00	2.03%
01-21-4512008	WORKERS COMPENSATION	0.00	14,074.28	11,813.15	16,471.00	16,117.00	-354.00	-2.15%
01-21-4512009	UNEMPLOYMENT INSURANCE	0.00	79.50	70.50	108.00	108.00	0.00	0.00%
01-21-4512010	UNIFORMS	0.00	5,098.41	3,986.36	5,500.00	4,000.00	-1,500.00	-27.27%
01-21-4513004	OTHER PROFESSIONAL SRVS	0.00	952.10	478.36	1,000.00	0.00	-1,000.00	-100.00%
01-21-4514001	LANDSCAPING	0.00	24,189.36	5,309.80	25,000.00	25,000.00	0.00	0.00%
01-21-4514002	EQUIPMENT RENTAL	0.00	0.00	0.00	0.00	250.00	250.00	0.00%
01-21-4514009	EQUIPMENT LEASE	0.00	6,047.19	5,926.32	7,902.00	7,902.00	0.00	0.00%
01-21-4514301	VEHICLES & MACHINERY	0.00	24,703.43	17,762.01	20,000.00	20,000.00	0.00	0.00%
01-21-4514305	BLDG IMPROVEMENTS	0.00	5,452.00	0.00	0.00	5,000.00	5,000.00	0.00%
01-21-4514310	PLANT MAINTENANCE	0.00	439.53	2,423.80	2,500.00	2,500.00	0.00	0.00%
01-21-4515001	TELEPHONE EXPENSE	0.00	611.76	1,885.62	2,055.00	2,097.00	42.00	2.04%
01-21-4515005	VEHICLE INSURANCE	0.00	5,256.87	6,332.09	7,010.00	9,160.00	2,150.00	30.67%
01-21-4515008	GENERAL INSURANCE	0.00	90.06	319.51	750.00	460.00	-290.00	-38.67%
01-21-4515010	TRAVEL	0.00	0.00	452.91	1,000.00	1,000.00	0.00	0.00%
01-21-4515011	TRAINING	0.00	858.85	0.00	300.00	300.00	0.00	0.00%
01-21-4515015	MEDICAL EXAMS	0.00	1,485.00	790.00	500.00	700.00	200.00	40.00%
01-21-4516002	OFFICE SUPPLIES	0.00	533.73	0.00	1,000.00	750.00	-250.00	-25.00%
01-21-4516003	GAS & DIESEL FUEL	0.00	17,072.28	11,661.63	15,000.00	15,000.00	0.00	0.00%
01-21-4516006	CUSTODIAL	0.00	2,161.86	2,666.75	3,000.00	3,000.00	0.00	0.00%
01-21-4516007	CHEMICALS	0.00	27,070.92	8,163.35	18,000.00	18,000.00	0.00	0.00%
01-21-4516011	MATERIALS	0.00	25,804.05	6,728.03	25,000.00	20,000.00	-5,000.00	-20.00%
01-21-4516013	VEHICLE MAINTENANCE SUPPL	0.00	344.85	31.98	250.00	250.00	0.00	0.00%
01-21-4517004	TOOLS & EQUIPMENT	0.00	2,502.74	470.74	5,000.00	5,000.00	0.00	0.00%
01-21-4517005	VEHICLES	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
01-21-4517007	FURNISHINGS	0.00	0.00	150.00	200.00	0.00	-200.00	-100.00%
01-21-4517008	HEAVY EQUIPMENT	0.00	14,045.17	15,484.99	15,485.00	16,580.00	1,095.00	7.07%
01-21-4517103	BUILDING STRUCTURE&IMPRO	0.00	15,000.00	0.00	0.00	0.00	0.00	0.00%
	Total Department: 21 - RECREATION / PARKS:	**0.00**	**793,040.31**	**492,617.22**	**849,012.00**	**859,914.00**	**10,902.00**	**1.28%**

City of Minden
Annual Budget Report
Fiscal Year 2026 – 2027

General Fund
Expenditures

Department 22: Recreation

Budget Comparison Report

Account Number		2023-2024 Total Activity	2024 - 2025 Total Activity	2025 - 2026 YTD Activity Through Jun	Parent Budget 2025 - 2026 25-26 Certified	Comparison 1 Budget 2026 - 2027 26 - 27 Certified	Comparison 1 to Parent Budget Increase / (Decrease)	%
Department: 22 - RECREATION / SPORTS								
01-22-4511002	EMPLOYEE SALARIES	607,087.65	378,791.01	230,066.19	351,433.00	316,839.00	-34,594.00	-9.84%
01-22-4511003	PART TIME SALARIES	225,754.68	149,005.98	111,556.80	221,884.00	198,206.00	-23,678.00	-10.67%
01-22-4511004	OVERTIME WAGES	17,316.61	14,491.61	14,434.10	12,000.00	12,000.00	0.00	0.00%
01-22-4512001	GROUP INSURANCE	195,381.00	106,795.40	70,800.41	106,789.00	85,820.00	-20,969.00	-19.64%
01-22-4512002	FICA	14,137.21	9,339.07	6,916.38	13,757.00	12,289.00	-1,468.00	-10.67%
01-22-4512003	MEDICARE	11,493.40	7,374.39	4,844.93	8,488.00	7,642.00	-846.00	-9.97%
01-22-4512004	MUNICIPAL RETIREMENT	176,019.97	102,921.37	62,528.30	94,888.00	82,378.00	-12,510.00	-13.18%
01-22-4512008	WORKERS COMPENSATION	55,021.24	14,074.31	11,759.47	2,544.00	6,781.00	4,237.00	166.55%
01-22-4512009	UNEMPLOYMENT INSURANCE	252.00	100.50	101.25	183.00	162.00	-21.00	-11.48%
01-22-4512010	UNIFORMS	12,978.74	2,767.13	1,919.08	4,000.00	4,000.00	0.00	0.00%
01-22-4513004	OTHER PROFESSIONAL SRVS	68,970.62	72,873.55	40,905.52	65,860.00	119,060.00	53,200.00	80.78%
01-22-4513006	PROGRAM INSTRUCTORS	13,049.65	17,881.32	10,040.00	27,000.00	27,000.00	0.00	0.00%
01-22-4514000	LAND ACQUISITION	0.00	1,009,962.35	0.00	0.00	0.00	0.00	0.00%
01-22-4514001	LANDSCAPING	13,121.05	0.00	0.00	0.00	0.00	0.00	0.00%
01-22-4514002	EQUIPMENT RENTAL	1,936.98	1,305.00	1,559.00	3,000.00	5,000.00	2,000.00	66.67%
01-22-4514003	SANITATION CHARGES	11,833.38	16,947.46	8,063.53	12,000.00	12,000.00	0.00	0.00%
01-22-4514009	EQUIPMENT LEASE	15,809.25	13,443.01	10,203.40	16,126.00	25,482.00	9,356.00	58.02%
01-22-4514301	VEHICLES & MACHINERY	149,779.75	6,876.87	2,549.82	3,500.00	3,500.00	0.00	0.00%
01-22-4514303	MAINTENANCE AGREEMENTS	27,047.89	35,159.71	30,789.58	29,060.00	41,591.00	12,531.00	43.12%
01-22-4514304	REAL PROPERTY	0.00	0.00	0.00	11,000.00	0.00	-11,000.00	-100.00%
01-22-4514305	GROUND IMPROVEMENTS	7,365.00	33,537.02	2,925.00	50,000.00	50,000.00	0.00	0.00%
01-22-4514310	PLANT MAINTENANCE	233,254.09	226,858.70	123,463.91	120,000.00	120,000.00	0.00	0.00%
01-22-4514311	PARK MAINTENANCE	0.00	0.00	0.00	20,000.00	20,000.00	0.00	0.00%
01-22-4514312	COMPUTER MAINTENANCE	0.00	378.98	0.00	250.00	250.00	0.00	0.00%
01-22-4515001	TELEPHONE EXPENSE	11,286.41	17,604.34	16,488.48	15,935.00	36,002.00	20,067.00	125.93%
01-22-4515002	CITY UTILITIES	17,038.13	11,818.69	10,811.16	20,000.00	22,000.00	2,000.00	10.00%
01-22-4515003	ADVERTISING	11,627.00	9,937.00	2,956.86	10,000.00	10,000.00	0.00	0.00%
01-22-4515005	VEHICLE INSURANCE	15,783.13	10,199.73	5,506.16	8,291.00	5,440.00	-2,851.00	-34.39%
01-22-4515007	BOND INSURANCE	598.50	598.50	339.50	600.00	400.00	-200.00	-33.33%
01-22-4515008	GENERAL INSURANCE	27,924.79	44,018.87	43,305.01	52,864.00	58,200.00	5,336.00	10.09%
01-22-4515010	TRAVEL	12,294.28	10,820.24	5.05	4,000.00	2,000.00	-2,000.00	-50.00%
01-22-4515011	TRAINING	410.00	1,731.40	190.83	3,000.00	1,500.00	-1,500.00	-50.00%
01-22-4515012	MEMBERSHIP & DUES	3,435.12	3,441.00	1,003.00	2,460.00	3,500.00	1,040.00	42.28%
01-22-4515013	PUBLIC RELATIONS	0.00	0.00	781.94	1,500.00	1,500.00	0.00	0.00%
01-22-4515014	RECORDING FEES	0.00	105.00	0.00	300.00	300.00	0.00	0.00%
01-22-4515015	MEDICAL EXAMS	2,507.79	2,165.00	1,015.00	2,000.00	1,500.00	-500.00	-25.00%
01-22-4516001	POSTAGE	0.00	32.22	0.00	0.00	0.00	0.00	0.00%
01-22-4516002	OFFICE SUPPLIES	5,549.38	4,115.15	1,779.02	5,000.00	5,000.00	0.00	0.00%

Account Number		2023-2024 Total Activity	2024 - 2025 Total Activity	2025 - 2026 YTD Activity Through Jun	Parent Budget 2025 - 2026 25-26 Certified	Comparison 1 Budget 2026 - 2027 26 - 27 Certified	Comparison 1 to Parent Budget Increase / (Decrease)	%
01-22-4516003	GAS & DIESEL FUEL	26,922.08	5,673.34	3,654.88	7,000.00	7,000.00	0.00	0.00%
01-22-4516006	CUSTODIAL	15,318.34	14,308.77	9,011.76	15,730.00	12,500.00	-3,230.00	-20.53%
01-22-4516007	CHEMICALS	34,226.35	14,056.30	8,101.32	25,000.00	17,500.00	-7,500.00	-30.00%
01-22-4516009	IN-HOUSE TOURNAMENT EXPE	17,133.24	35,955.56	0.00	25,000.00	0.00	-25,000.00	-100.00%
01-22-4516011	MATERIALS	59,036.49	33,022.70	11,884.27	32,000.00	27,922.00	-4,078.00	-12.74%
01-22-4516012	CONCESSIONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
01-22-4516013	VEHICLE MAINTENANCE SUPPL	360.17	263.50	221.76	500.00	500.00	0.00	0.00%
01-22-4517001	SOFTWARE	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
01-22-4517002	COMPUTER PURCHASES	1,092.07	2,603.06	0.00	0.00	0.00	0.00	0.00%
01-22-4517004	TOOLS & EQUIPMENT	18,100.13	11,040.73	1,481.47	15,000.00	5,000.00	-10,000.00	-66.67%
01-22-4517006	COMMUNICATION EQUIPMEN	5,879.12	908.94	0.00	0.00	5,000.00	5,000.00	0.00%
01-22-4517007	FURNISHINGS	2,453.46	2,165.99	4,391.83	10,000.00	6,000.00	-4,000.00	-40.00%
01-22-4517008	HEAVY EQUIPMENT	29,241.00	0.00	0.00	0.00	0.00	0.00	0.00%
01-22-4517010	R.E.P CONSTRUCTION (REC ENI	0.00	250,593.66	0.00	0.00	0.00	0.00	0.00%
01-22-4517105	OTHER THAN BUILDINGS	80,413.43	122,910.00	0.00	0.00	0.00	0.00	0.00%
01-22-4518002	COLLECTION EXPENSE	2,779.93	10,031.96	9,321.95	9,000.00	9,000.00	0.00	0.00%
01-22-4518003	CIVIC APPROPRIATIONS	5,521.85	0.00	0.00	0.00	0.00	0.00	0.00%
01-22-4518008	LIABILITY CLAIMS	0.00	0.00	0.00	1,500.00	1,500.00	0.00	0.00%
Total Department: 22 - RECREATION / SPORTS:		**2,264,542.35**	**2,841,006.39**	**877,677.92**	**1,440,442.00**	**1,389,264.00**	**-51,178.00**	**-3.55%**

City of Minden
Annual Budget Report
Fiscal Year 2026 – 2027

General Fund
Expenditures

Department 23: Airport

Account Number		2023-2024 Total Activity	2024 - 2025 Total Activity	2025 - 2026 YTD Activity Through Jun	Parent Budget 2025 - 2026 25-26 Certified	Comparison 1 Budget 2026 - 2027 26 - 27 Certified	Comparison 1 to Parent Budget Increase / (Decrease)	%
Department: 23 - AIRPORT								
01-23-4191002	EMPLOYEE SALARIES	80,412.62	76,922.44	61,055.03	90,883.00	99,764.00	8,881.00	9.77%
01-23-4191003	PART TIME SALARIES	20,419.35	20,338.37	10,912.73	18,900.00	19,492.00	592.00	3.13%
01-23-4191004	OVERTIME WAGES	2,710.31	1,397.94	521.53	2,000.00	1,500.00	-500.00	-25.00%
01-23-4192001	GROUP INSURANCE	19,515.69	14,593.58	36,975.32	63,214.00	57,996.00	-5,218.00	-8.25%
01-23-4192002	FICA	1,271.41	689.19	676.60	1,172.00	1,209.00	37.00	3.16%
01-23-4192003	MEDICARE	1,440.82	1,235.38	908.12	1,621.00	1,751.00	130.00	8.02%
01-23-4192004	MUNICIPAL RETIREMENT	20,367.21	21,102.63	16,537.06	24,539.00	25,939.00	1,400.00	5.71%
01-23-4192008	WORKERS COMPENSATION	4,235.83	3,687.29	2,896.54	3,628.00	4,275.00	647.00	17.83%
01-23-4192009	UNEMPLOYMENT INSURANCE	18.00	13.50	13.50	18.00	18.00	0.00	0.00%
01-23-4192010	UNIFORMS	240.00	129.00	201.00	250.00	1,000.00	750.00	300.00%
01-23-4193001	LEGAL FEES	0.00	0.00	0.00	10,000.00	10,000.00	0.00	0.00%
01-23-4193004	OTHER PROFESSIONAL SRVS	26,089.95	22,422.21	10,018.50	40,823.00	17,500.00	-23,323.00	-57.13%
01-23-4193011	ENGINEERING	0.00	0.00	6,847.65	40,000.00	0.00	-40,000.00	-100.00%
01-23-4194001	LANDSCAPING	2,650.00	0.00	0.00	3,000.00	3,000.00	0.00	0.00%
01-23-4194002	EQUIPMENT RENTAL	6,125.00	6,400.00	4,500.00	6,000.00	6,000.00	0.00	0.00%
01-23-4194301	VEHICLES & MACHINERY	3,438.48	4,600.06	6,487.78	5,000.00	11,200.00	6,200.00	124.00%
01-23-4194303	MAINTENANCE AGREEMENTS	6,621.50	10,494.75	7,336.30	12,190.00	10,940.00	-1,250.00	-10.25%
01-23-4194304	REAL PROPERTY	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
01-23-4194305	BLDG IMPROVEMENTS	305.00	250.00	0.00	5,000.00	20,000.00	15,000.00	300.00%
01-23-4194308	COMMUNICATION EQUIPMEN	2,718.42	795.00	0.00	0.00	0.00	0.00	0.00%
01-23-4194310	GROUNDS MAINTENANCE	1,300.00	3,452.98	0.00	10,000.00	10,000.00	0.00	0.00%
01-23-4195001	TELEPHONE EXPENSE	10,726.63	12,848.96	11,670.18	12,483.00	23,798.00	11,315.00	90.64%
01-23-4195003	ADVERTISING	2,000.00	3,608.40	1,623.00	4,000.00	4,000.00	0.00	0.00%
01-23-4195005	VEHICLE INSURANCE	2,846.62	2,818.87	2,259.03	2,801.00	3,118.00	317.00	11.32%
01-23-4195007	BOND INSURANCE	0.00	0.00	21.00	0.00	25.00	25.00	0.00%
01-23-4195008	GENERAL INSURANCE	10,572.84	16,699.00	24,053.17	14,083.00	28,206.00	14,123.00	100.28%
01-23-4195010	TRAVEL	0.00	275.27	29.07	3,000.00	2,000.00	-1,000.00	-33.33%
01-23-4195011	TRAINING	425.00	0.00	0.00	2,000.00	2,000.00	0.00	0.00%
01-23-4195012	MEMBERSHIP & DUES	617.00	600.00	567.00	1,000.00	1,000.00	0.00	0.00%
01-23-4195014	RECORDING FEES	105.00	0.00	0.00	200.00	200.00	0.00	0.00%
01-23-4195015	MEDICAL EXAMS	70.00	220.00	0.00	0.00	0.00	0.00	0.00%
01-23-4195020	STATE FEE	109.00	109.00	0.00	100.00	110.00	10.00	10.00%
01-23-4196001	POSTAGE	111.02	0.00	0.00	0.00	0.00	0.00	0.00%
01-23-4196002	OFFICE SUPPLIES	545.88	448.14	227.63	1,000.00	1,000.00	0.00	0.00%
01-23-4196003	GAS & DIESEL FUEL	1,526.85	1,571.79	1,415.13	2,000.00	2,000.00	0.00	0.00%
01-23-4196006	CUSTODIAL	6,176.37	6,832.69	4,067.26	8,100.00	8,500.00	400.00	4.94%
01-23-4196007	CHEMICALS	98.44	124.92	0.00	3,000.00	3,000.00	0.00	0.00%
01-23-4196011	MATERIALS	11,080.19	7,542.69	3,227.39	12,000.00	12,000.00	0.00	0.00%

Budget Comparison Report

Account Number		2023-2024 Total Activity	2024 - 2025 Total Activity	2025 - 2026 YTD Activity Through Jun	Parent Budget 2025 - 2026 25-26 Certified	Comparison 1 Budget 2026 - 2027 26 - 27 Certified	Comparison 1 to Parent Budget Increase / (Decrease)	%
01-23-4196013	VEHICLE MAINTENANCE SUPPL	814.34	0.00	7.63	1,000.00	1,000.00	0.00	0.00%
01-23-4196016	AVIATION FUEL	343,795.41	244,044.10	275,190.62	450,000.00	350,000.00	-100,000.00	-22.22%
01-23-4197002	COMPUTER PURCHASES	111.88	169.00	1,244.68	0.00	1,000.00	1,000.00	0.00%
01-23-4197004	TOOLS & EQUIPMENT	3,909.00	0.00	0.00	0.00	0.00	0.00	0.00%
01-23-4197006	COMMUNICATION EQUIPMEN	250.00	0.00	0.00	0.00	0.00	0.00	0.00%
01-23-4197008	HEAVY EQUIPMENT	4,677.00	0.00	0.00	0.00	0.00	0.00	0.00%
01-23-4197104	LAND ACQUISITION	3,000.00	0.00	0.00	0.00	0.00	0.00	0.00%
01-23-4197105	OTHER THAN BUILDINGS	8,000.00	14,773.50	0.00	424,719.00	0.00	-424,719.00	-100.00%
01-23-4198017	GRANTS - FEDERAL	2,563,249.19	153,192.11	741,214.22	1,102,500.00	522,806.00	-579,694.00	-52.58%
01-23-4198018	GRANTS - STATE	284,805.59	8,381.89	39,823.43	279,412.00	82,330.00	-197,082.00	-70.53%
	Total Department: 23 - AIRPORT:	**3,459,502.84**	**662,784.65**	**1,272,528.10**	**2,661,636.00**	**1,349,677.00**	**-1,311,959.00**	**-49.29%**

City of Minden
Annual Budget Report
Fiscal Year 2026 – 2027

General Fund
Expenditures

Department 24: Recreation Enhancement

Account Number		2023-2024 Total Activity	2024 - 2025 Total Activity	2025 - 2026 YTD Activity Through Jun	Parent Budget 2025 - 2026 25-26 Certified	Comparison 1 Budget 2026 - 2027 26 - 27 Certified	Comparison 1 to Parent Budget Increase / (Decrease)	%
Department: 24 - RECREATION ENHANCEMENT								
01-24-4511002	EMPLOYEE SALARIES	0.00	0.00	22,569.73	60,233.00	129,296.00	69,063.00	114.66%
01-24-4511003	PART TIME SALARIES	0.00	0.00	14,089.00	150,280.00	610,064.00	459,784.00	305.95%
01-24-4511004	OVERTIME WAGES	0.00	0.00	0.00	0.00	1,500.00	1,500.00	0.00%
01-24-4512001	GROUP INSURANCE	0.00	0.00	8,065.20	20,969.00	41,939.00	20,970.00	100.00%
01-24-4512002	FICA	0.00	0.00	873.53	9,317.00	37,824.00	28,507.00	305.97%
01-24-4512003	MEDICARE	0.00	0.00	496.18	3,052.00	10,742.00	7,690.00	251.97%
01-24-4512004	MUNICIPAL RETIREMENT	0.00	0.00	6,093.84	16,263.00	33,617.00	17,354.00	106.71%
01-24-4512008	WORKERS COMPENSATION	0.00	0.00	0.00	2,500.00	6,781.00	4,281.00	171.24%
01-24-4512009	UNEMPLOYMENT INSURANCE	0.00	0.00	3.00	57.00	198.00	141.00	247.37%
01-24-4512010	UNIFORMS	0.00	0.00	0.00	4,000.00	4,000.00	0.00	0.00%
01-24-4513001	LEGAL FEES	0.00	0.00	0.00	10,000.00	10,000.00	0.00	0.00%
01-24-4513003	CONTRACTS	0.00	0.00	20,000.00	20,000.00	120,000.00	100,000.00	500.00%
01-24-4513004	OTHER PROFESSIONAL SRVS	0.00	0.00	1,886.02	75,000.00	25,000.00	-50,000.00	-66.67%
01-24-4514002	EQUIPMENT RENTAL	0.00	0.00	0.00	18,000.00	18,000.00	0.00	0.00%
01-24-4514009	EQUIPMENT LEASE	0.00	0.00	0.00	7,000.00	7,000.00	0.00	0.00%
01-24-4514301	VEHICLES & MACHINERY	0.00	0.00	608.00	1,500.00	1,500.00	0.00	0.00%
01-24-4514311	GROUNDS IMPROVEMENT	0.00	0.00	17,644.93	80,000.00	30,000.00	-50,000.00	-62.50%
01-24-4514312	COMPUTER MAINTENANCE	0.00	0.00	0.00	0.00	5,000.00	5,000.00	0.00%
01-24-4515001	TELEPHONE EXPENSE	0.00	0.00	421.49	1,200.00	48,243.00	47,043.00	3,920.25%
01-24-4515003	ADVERTISING	0.00	0.00	0.00	3,000.00	5,000.00	2,000.00	66.67%
01-24-4515005	VEHICLE INSURANCE	0.00	0.00	0.00	1,409.00	1,409.00	0.00	0.00%
01-24-4515007	BOND INSURANCE	0.00	0.00	0.00	200.00	200.00	0.00	0.00%
01-24-4515010	TRAVEL	0.00	0.00	49.61	2,000.00	4,000.00	2,000.00	100.00%
01-24-4515011	TRAINING	0.00	0.00	0.00	2,000.00	2,000.00	0.00	0.00%
01-24-4515012	MEMBERSHIP & DUES	0.00	0.00	0.00	4,000.00	4,000.00	0.00	0.00%
01-24-4515015	MEDICAL EXAMS	0.00	0.00	1,120.00	2,000.00	2,000.00	0.00	0.00%
01-24-4516002	OFFICE SUPPLIES	0.00	0.00	0.00	3,000.00	3,000.00	0.00	0.00%
01-24-4516003	GAS & DIESEL FUEL	0.00	0.00	0.00	3,000.00	3,000.00	0.00	0.00%
01-24-4516006	CUSTODIAL	0.00	0.00	0.00	5,000.00	5,000.00	0.00	0.00%
01-24-4516011	MATERIALS	0.00	0.00	9,145.56	10,000.00	10,000.00	0.00	0.00%
01-24-4516013	VEHICLE MAINTENANCE SUPPL	0.00	0.00	0.00	1,000.00	1,000.00	0.00	0.00%
01-24-4517002	COMPUTER PURCHASES	0.00	0.00	398.00	30,400.00	15,200.00	-15,200.00	-50.00%
01-24-4517004	TOOLS & EQUIPMENT	0.00	0.00	0.00	22,000.00	22,000.00	0.00	0.00%
01-24-4517006	COMMUNICATION EQUIPMEN	0.00	0.00	496.45	30,000.00	15,000.00	-15,000.00	-50.00%
01-24-4517007	FURNISHINGS	0.00	0.00	0.00	3,500.00	3,500.00	0.00	0.00%
01-24-4517010	R.E.P. CONSTRUCTION (REC EN	0.00	0.00	4,879,980.00	9,756,260.00	0.00	-9,756,260.00	-100.00%
01-24-4518001	BANK CHARGES	0.00	0.00	200.00	0.00	1,000.00	1,000.00	0.00%
01-24-4518002	COLLECTION EXPENSE	0.00	0.00	4,950.03	3,000.00	7,500.00	4,500.00	150.00%

Account Number		2023-2024 Total Activity	2024 - 2025 Total Activity	2025 - 2026 YTD Activity Through Jun	Parent Budget 2025 - 2026 25-26 Certified	Comparison 1 Budget 2026 - 2027 26 - 27 Certified	Comparison 1 to Parent Budget Increase / (Decrease)	%
01-24-4518008	LIABILITY CLAIMS	0.00	0.00	0.00	1,500.00	1,500.00	0.00	0.00%
01-24-4518011	BOND PAYMENT	0.00	0.00	297,360.07	0.00	765,764.00	765,764.00	0.00%
01-24-4519001	CONCESSIONS	0.00	0.00	51,545.65	136,000.00	150,000.00	14,000.00	10.29%
01-24-4519002	BASEBALL/SOFTBALL	0.00	0.00	61,293.75	51,000.00	100,000.00	49,000.00	96.08%
Total Department: 24 - RECREATION ENHANCEMENT:		**0.00**	**0.00**	**5,399,290.04**	**10,549,640.00**	**2,262,777.00**	**-8,286,863.00**	**-78.55%**
Total Fund: 01 - GENERAL FUND:		**-2,291,423.96**	**1,010,820.02**	**3,639,704.57**	**12,408.00**	**0.00**	**-12,408.00**	**-100.00%**

City of Minden
Annual Budget Report
Fiscal Year 2026 – 2027

Water & Electric Fund

City of Minden
Annual Budget Report
Fiscal Year 2026 – 2027

Water & Electric Fund
Composite Budget

Revenues:		**Expenditures:**	
Grants	$ 3,088,000.00	34 Public Works	$ 406,884.00
Charges for Services	$ 40,000.00	35 Utilities Office	$ 1,061,756.00
Utilities	$21,087,380.00	36 Steam Plant	$12,699,169.00
Infrastructure Surcharge	$ 250,000.00	37 Water Production	$ 4,571,253.00
Miscellaneous / Interest	$ 210,000.00	40 Line Crew	$ 2,272,100.00
Penalties	$ 385,000.00	41 Wastewater Collection	$ 603,678.00
Credit Card Convenience Fee	$ 150,000.00	42 Water Distribution	$ 1,055,585.00
Insufficient Check Fee	$ 4,000.00	44 Wastewater Treatment	$ 1,021,062.00
Transfer from Sewer Plant Sales Tax	$ 1,624,740.00	47 Warehouse	$ 286,249.00
		Transfer to General Fund	$ 2,861,384.00
Total Revenues:	$26,839,120.00	Total Expenditures:	$26,839,120.00

City of Minden
Annual Budget Report
Fiscal Year 2026 – 2027

Water & Electric Fund
Fund Balance

Beginning Unrestricted Fund Balance at 10/01/2026 (Projected)	$21,751,822.00
Plus Revenues	$26,839,120.00
Less Expenditures	$26,839,120.00
Ending Fund Balance 09/30/2027 (Projected)	$21,751,822.00

City of Minden
Annual Budget Report
Fiscal Year 2026 – 2027

Water & Electric Fund
Revenues

Account Number		2023-2024 Total Activity	2024 - 2025 Total Activity	2025 - 2026 YTD Activity Through Jun	Parent Budget 2025 - 2026 25-26 Certified	Comparison 1 Budget 2026 - 2027 26 - 27 Certified	Comparison 1 to Parent Budget Increase / (Decrease)	%
Fund: 02 - WATER & ELECTRIC FUND								
Department: 00 - UNDESIGNATED								
02-00-3111201	SALES & USE TAX	8,873.92	-13,120.71	22,117.25	0.00	0.00	0.00	0.00%
02-00-3311002	GRANT | WATER	0.00	163,467.70	300,160.30	344,360.00	0.00	-344,360.00	-100.00%
02-00-3311006	GRANTS	0.00	0.00	250,070.50	3,216,380.00	3,000,000.00	-216,380.00	-6.73%
02-00-3312002	OFFICE OF HOMELAND SECURI	0.00	50,912.25	0.00	0.00	0.00	0.00	0.00%
02-00-3313003	MOTOR FUELS TRUST FUND	85,711.72	221,424.80	55,624.80	88,000.00	88,000.00	0.00	0.00%
02-00-3421001	WATER SALES - CITY	129,626.04	127,869.85	47,975.37	50,000.00	130,000.00	80,000.00	160.00%
02-00-3421002	WATER SALES - PUBLIC	2,965,497.19	2,924,420.21	1,957,482.35	2,900,000.00	3,000,000.00	100,000.00	3.45%
02-00-3421003	WATER TAP FEES	0.00	14,732.18	3,799.34	11,000.00	5,000.00	-6,000.00	-54.55%
02-00-3421004	ANNUAL WATER FEES	64,623.00	64,371.00	48,222.00	65,000.00	65,000.00	0.00	0.00%
02-00-3421009	MISC - REVENUE	0.00	-256.58	0.00	0.00	0.00	0.00	0.00%
02-00-3422001	ELECTRIC SALES - CITY	276,583.68	279,942.56	189,046.78	290,000.00	290,000.00	0.00	0.00%
02-00-3422002	ELECTRIC SALES - PUBLIC	4,358,440.20	4,456,756.83	2,781,895.02	4,600,000.00	4,200,000.00	-400,000.00	-8.70%
02-00-3422003	FUEL ADJUSTMENT - CITY	598,310.53	616,035.63	384,781.53	700,000.00	700,000.00	0.00	0.00%
02-00-3422004	FUEL ADJUSTMENT - PUBLIC	12,719,786.86	13,609,710.47	7,473,586.91	13,350,000.00	10,800,000.00	-2,550,000.00	-19.10%
02-00-3422005	TRUE-UP REFUND	417,021.24	0.00	1,259.61	250,000.00	0.00	-250,000.00	-100.00%
02-00-3422007	LEPA INCENTIVE	0.00	17,269.00	10,063.05	11,000.00	0.00	-11,000.00	-100.00%
02-00-3422098	ELECTRICITY SALES CITY EV	1,056.53	1,337.00	4,177.41	1,000.00	2,280.00	1,280.00	128.00%
02-00-3422099	FUEL ADJUSTMENT CITY EV	296.86	496.93	321.06	300.00	600.00	300.00	100.00%
02-00-3423001	SANITATION	46,397.11	608.00	-46,231.25	0.00	0.00	0.00	0.00%
02-00-3424001	SEWER CHARGES	1,916,097.94	1,979,510.83	1,412,106.11	1,875,000.00	1,875,000.00	0.00	0.00%
02-00-3424002	SEWER DISCHARGE FEES	33,562.50	11,650.00	8,062.50	15,000.00	15,000.00	0.00	0.00%
02-00-3424003	SEPTIC HAULER	4,125.00	4,200.00	4,175.00	5,000.00	4,500.00	-500.00	-10.00%
02-00-3425001	UTILITIES	-8,430.89	7,029.13	2,269.81	0.00	0.00	0.00	0.00%
02-00-3429001	SERVICE CHARGE	24,938.18	25,934.85	15,647.99	70,000.00	40,000.00	-30,000.00	-42.86%
02-00-3429003	BANK OVERAGE / SHORTAGE	46.54	180.67	-92.11	0.00	0.00	0.00	0.00%
02-00-3429004	PENALTIES	367,082.93	385,063.49	278,636.22	313,100.00	385,000.00	71,900.00	22.96%
02-00-3429007	CC CONVENIENCE FEE	148,662.39	184,814.46	117,683.07	150,000.00	150,000.00	0.00	0.00%
02-00-3551001	INFRASTRUCTURE SURCHARGE	254,407.39	243,903.50	171,298.50	250,000.00	250,000.00	0.00	0.00%
02-00-3611008	INSUFFICIENT CHECK CHARGE	3,795.26	3,955.00	1,745.00	4,000.00	4,000.00	0.00	0.00%
02-00-3611009	MISCELLANEOUS	15,198.21	15,903.33	8,209.54	10,000.00	0.00	-10,000.00	-100.00%
02-00-3611010	LWCC - DIVIDENDS	107,068.43	70,808.53	76,235.18	110,000.00	110,000.00	0.00	0.00%
02-00-3611014	INT EARNED - W&E MMA	25,197.57	49,547.85	10,186.53	48,000.00	16,000.00	-32,000.00	-66.67%
02-00-3611015	INT EARNED - RESERVE MMTA	43,035.83	41,459.11	23,009.86	48,000.00	40,000.00	-8,000.00	-16.67%
02-00-3611029	SALE OF MATERIALS	1,496.00	1,496.00	0.00	5,000.00	0.00	-5,000.00	-100.00%
02-00-3611030	REPAIRS & EQUIPMENT	5,935.74	120,126.05	4,319.25	20,000.00	20,000.00	0.00	0.00%
02-00-3611041	INT EARNED - SWEPCO SETTLEI	22,241.48	20,778.78	1,627.56	24,000.00	24,000.00	0.00	0.00%
02-00-3611097	REALIZED GAIN/LOSS ON INV	143,255.00	56,035.37	24,993.60	0.00	0.00	0.00	0.00%

Account Number		2023-2024 Total Activity	2024 - 2025 Total Activity	2025 - 2026 YTD Activity Through Jun	Parent Budget 2025 - 2026 25-26 Certified	Comparison 1 Budget 2026 - 2027 26 - 27 Certified	Comparison 1 to Parent Budget Increase / (Decrease)	%
02-00-3611099	INTEREST EARNED - INV	94,520.00	144,948.73	77,864.74	0.00	0.00	0.00	0.00%
02-00-3901004	TRANSFER FROM SEWER PLAN	2,071,031.04	1,603,047.84	768,189.17	915,909.00	1,624,740.00	708,831.00	77.39%
02-00-3901011	TRANSFER FROM CAP IMP - W/	87,138.98	0.00	0.00	0.00	0.00	0.00	0.00%
02-00-3901012	TRANSFER FROM CAP IMP - STI	-87,139.00	0.00	0.00	0.00	0.00	0.00	0.00%
	Total Department: 00 - UNDESIGNATED:	**26,945,491.40**	**27,506,370.64**	**16,490,519.55**	**29,740,049.00**	**26,839,120.00**	**-2,900,929.00**	**-9.75%**

City of Minden
Annual Budget Report
Fiscal Year 2026 – 2027

Water & Electric Fund
Expenditures

City of Minden
Annual Budget Report
Fiscal Year 2026 – 2027

Water & Electric Fund
Expenditures

Department 34: Public Works

Account Number		2023-2024 Total Activity	2024 - 2025 Total Activity	2025 - 2026 YTD Activity Through Jun	Parent Budget 2025 - 2026 25-26 Certified	Comparison 1 Budget 2026 - 2027 26 - 27 Certified	Comparison 1 to Parent Budget Increase / (Decrease)	%
Department: 34 - PUBLIC WORKS								
02-34-4611002	EMPLOYEE SALARIES	150,236.69	155,613.12	112,060.82	161,837.00	172,264.00	10,427.00	6.44%
02-34-4611004	OVERTIME WAGES	0.00	0.00	1,085.18	0.00	0.00	0.00	0.00%
02-34-4611010	CAR ALLOWANCE	0.00	6,450.00	3,550.00	6,000.00	6,000.00	0.00	0.00%
02-34-4612001	GROUP INSURANCE	20,982.91	28,004.97	29,196.02	41,940.00	41,940.00	0.00	0.00%
02-34-4612003	MEDICARE	2,164.37	2,228.61	1,570.19	2,419.00	2,585.00	166.00	6.86%
02-34-4612004	MUNICIPAL RETIREMENT	43,583.70	43,200.80	30,121.36	43,426.00	44,789.00	1,363.00	3.14%
02-34-4612008	WORKERS COMPENSATION	648.85	481.03	2,274.92	6,665.00	393.00	-6,272.00	-94.10%
02-34-4612009	UNEMPLOYMENT INSURANCE	12.00	9.00	9.00	12.00	12.00	0.00	0.00%
02-34-4612010	UNIFORMS	229.71	1,154.66	283.14	1,500.00	5,000.00	3,500.00	233.33%
02-34-4613004	OTHER PROFESSIONAL SRVS	49,193.26	69,055.01	21,039.20	99,900.00	80,000.00	-19,900.00	-19.92%
02-34-4613011	ENGINEERING	0.00	0.00	0.00	10,000.00	10,000.00	0.00	0.00%
02-34-4614002	EQUIPMENT RENTAL	-2,734.00	0.00	0.00	0.00	0.00	0.00	0.00%
02-34-4614009	EQUIPMENT LEASE	1,477.52	0.00	0.00	0.00	0.00	0.00	0.00%
02-34-4614301	VEHICLES & MACHINERY	-47,219.00	0.00	0.00	0.00	0.00	0.00	0.00%
02-34-4614302	OFFICE EQUIPMENT	0.00	0.00	150.00	500.00	500.00	0.00	0.00%
02-34-4614303	MAINTENANCE AGREEMENTS	688.22	3,648.64	3,204.40	8,500.00	8,500.00	0.00	0.00%
02-34-4614308	COMMUNICATION EQUIPMEN	0.00	0.00	0.00	500.00	500.00	0.00	0.00%
02-34-4615001	TELEPHONE EXPENSE	3,467.62	5,354.07	5,157.98	6,400.00	6,476.00	76.00	1.19%
02-34-4615003	ADVERTISING	58.80	0.00	0.00	0.00	0.00	0.00	0.00%
02-34-4615007	BOND INSURANCE	175.00	175.00	0.00	175.00	175.00	0.00	0.00%
02-34-4615008	GENERAL INSURANCE	0.00	1,250.79	0.00	0.00	0.00	0.00	0.00%
02-34-4615010	TRAVEL	3,501.05	3,412.72	4,349.72	5,000.00	5,000.00	0.00	0.00%
02-34-4615011	TRAINING	867.28	744.50	390.00	3,000.00	3,000.00	0.00	0.00%
02-34-4615012	MEMBERSHIP & DUES	2,012.48	2,403.36	679.60	3,000.00	1,500.00	-1,500.00	-50.00%
02-34-4615014	RECORDING FEES	205.00	515.24	0.00	1,000.00	1,000.00	0.00	0.00%
02-34-4616002	OFFICE SUPPLIES	2,900.56	2,462.55	1,399.66	7,000.00	7,000.00	0.00	0.00%
02-34-4616003	GAS & DIESEL FUEL	0.00	62.70	91.76	0.00	0.00	0.00	0.00%
02-34-4616004	BOOKS & PERIODICALS	0.00	0.00	0.00	1,000.00	1,000.00	0.00	0.00%
02-34-4616011	MATERIALS	89.99	195.55	1,943.25	750.00	750.00	0.00	0.00%
02-34-4617002	COMPUTER PURCHASES	2,454.00	0.00	416.97	500.00	500.00	0.00	0.00%
02-34-4617003	OFFICE & REPRODUCTION EQP	250.00	948.99	0.00	2,000.00	5,000.00	3,000.00	150.00%
02-34-4617004	TOOLS & EQUIPMENT	92.58	169.99	0.00	2,000.00	2,000.00	0.00	0.00%
02-34-4617005	VEHICLES	47,218.25	0.00	0.00	0.00	0.00	0.00	0.00%
02-34-4617006	COMMUNICATION EQUIPMEN	380.12	117.98	0.00	1,000.00	1,000.00	0.00	0.00%
02-34-4617007	FURNISHINGS	2,891.99	0.00	0.00	0.00	0.00	0.00	0.00%
02-34-4618001	BANK CHARGES	0.00	7,236.90	0.00	0.00	0.00	0.00	0.00%
02-34-4618096	DEPRECIATION	73,879.00	0.00	0.00	0.00	0.00	0.00	0.00%

Account Number		2023-2024 Total Activity	2024 - 2025 Total Activity	2025 - 2026 YTD Activity Through Jun	Parent Budget 2025 - 2026 25-26 Certified	Comparison 1 Budget 2026 - 2027 26 - 27 Certified	Comparison 1 to Parent Budget Increase / (Decrease)	%
02-34-4619001	TRANSFER TO GENERAL FUND	4,523,862.96	4,673,262.96	4,121,737.47	5,495,650.00	2,861,384.00	-2,634,266.00	-47.93%
	Total Department: 34 - PUBLIC WORKS:	**4,883,570.91**	**5,008,159.14**	**4,340,710.64**	**5,911,674.00**	**3,268,268.00**	**-2,643,406.00**	**-44.72%**

City of Minden
Annual Budget Report
Fiscal Year 2026 – 2027

Water & Electric Fund
Expenditures

Department 35: Utilities Office

Account Number		2023-2024 Total Activity	2024 - 2025 Total Activity	2025 - 2026 YTD Activity Through Jun	Parent Budget 2025 - 2026 25-26 Certified	Comparison 1 Budget 2026 - 2027 26 - 27 Certified	Comparison 1 to Parent Budget Increase / (Decrease)	%
Department: 35 - UTILITIES OFFICE								
02-35-4611002	EMPLOYEE SALARIES	65,384.72	86,133.28	97,637.12	219,343.00	261,147.00	41,804.00	19.06%
02-35-4611004	OVERTIME WAGES	380.06	734.87	317.21	1,000.00	1,500.00	500.00	50.00%
02-35-4612001	GROUP INSURANCE	25,014.36	23,954.46	17,972.10	28,585.00	73,814.00	45,229.00	158.23%
02-35-4612003	MEDICARE	850.96	1,147.65	1,331.32	2,215.00	3,808.00	1,593.00	71.92%
02-35-4612004	MUNICIPAL RETIREMENT	-52,295.09	23,549.10	26,238.21	42,144.00	67,898.00	25,754.00	61.11%
02-35-4612008	WORKERS COMPENSATION	4,049.66	8,203.69	2,322.62	6,665.00	634.00	-6,031.00	-90.49%
02-35-4612009	UNEMPLOYMENT INSURANCE	3,599.00	9.00	19.50	25.00	36.00	11.00	44.00%
02-35-4612010	UNIFORMS	730.00	196.32	1,177.67	1,250.00	2,000.00	750.00	60.00%
02-35-4613003	ACCOUNTING & AUDITS	49,420.63	39,627.50	41,908.50	50,000.00	50,000.00	0.00	0.00%
02-35-4613004	OTHER PROFESSIONAL SRVS	117,264.61	144,447.14	95,899.50	161,300.00	75,000.00	-86,300.00	-53.50%
02-35-4614002	EQUIPMENT RENTAL	0.00	348.08	0.00	0.00	0.00	0.00	0.00%
02-35-4614009	EQUIPMENT LEASE	-18,319.60	203,537.40	203,537.40	203,538.00	0.00	-203,538.00	-100.00%
02-35-4614302	OFFICE EQUIPMENT	-53,563.00	0.00	0.00	0.00	0.00	0.00	0.00%
02-35-4614303	MAINTENANCE AGREEMENTS	120,420.76	124,489.31	86,295.47	160,883.00	166,140.00	5,257.00	3.27%
02-35-4614308	COMMUNICATION EQUIPMEN	365.00	0.00	0.00	0.00	0.00	0.00	0.00%
02-35-4614312	COMPUTER MAINTENANCE	0.00	278.00	0.00	500.00	10,000.00	9,500.00	1,900.00%
02-35-4615001	TELEPHONE EXPENSE	6,533.90	9,790.30	8,218.75	10,011.00	13,279.00	3,268.00	32.64%
02-35-4615002	CITY UTILITIES	25,554.35	22,240.90	20,864.02	28,000.00	30,000.00	2,000.00	7.14%
02-35-4615007	BOND INSURANCE	28.00	28.00	847.00	850.00	1,000.00	150.00	17.65%
02-35-4615008	GENERAL INSURANCE	0.00	1,250.79	0.00	0.00	0.00	0.00	0.00%
02-35-4615010	TRAVEL	0.00	146.25	2,134.98	2,000.00	3,000.00	1,000.00	50.00%
02-35-4615011	TRAINING	0.00	0.00	2,498.00	2,000.00	2,000.00	0.00	0.00%
02-35-4615015	MEDICAL EXAMS	0.00	450.00	255.00	105.00	200.00	95.00	90.48%
02-35-4615021	ANNUAL WATER FEE	48,735.00	61,283.55	46,007.55	65,000.00	65,000.00	0.00	0.00%
02-35-4616001	POSTAGE	8,111.62	7,576.32	6,094.24	7,500.00	7,500.00	0.00	0.00%
02-35-4616002	OFFICE SUPPLIES	1,246.91	2,104.32	1,495.23	2,500.00	2,500.00	0.00	0.00%
02-35-4616011	MATERIALS	354.16	161.70	416.04	1,500.00	1,500.00	0.00	0.00%
02-35-4617001	SOFTWARE	250.00	0.00	0.00	250.00	0.00	-250.00	-100.00%
02-35-4617002	COMPUTER PURCHASES	2,198.83	5,431.26	4,734.01	5,000.00	5,000.00	0.00	0.00%
02-35-4617003	OFFICE & REPRODUCTION EQP	0.00	0.00	1,419.74	2,000.00	0.00	-2,000.00	-100.00%
02-35-4617006	COMMUNICATION EQUIPMEN	9,857.00	0.00	0.00	0.00	0.00	0.00	0.00%
02-35-4617007	FURNISHINGS	0.00	0.00	919.19	1,000.00	2,000.00	1,000.00	100.00%
02-35-4617105	OTHER THAN BUILDINGS	55,726.00	0.00	0.00	0.00	0.00	0.00	0.00%
02-35-4618001	BANK CHARGES	501.40	895.53	0.00	800.00	800.00	0.00	0.00%
02-35-4618002	COLLECTION EXPENSE	116,382.91	113,637.75	82,131.35	115,000.00	115,000.00	0.00	0.00%
02-35-4618010	BANKRUPTCY WRITE-OFFS	119,719.26	-9,239.59	-4,195.93	100,000.00	100,000.00	0.00	0.00%
02-35-4618018	PENALTIES AND FEES	0.00	4,672.06	402.47	1,000.00	1,000.00	0.00	0.00%

Budget Comparison Report

Account Number		2023-2024 Total Activity	2024 - 2025 Total Activity	2025 - 2026 YTD Activity Through Jun	Parent Budget 2025 - 2026 25-26 Certified	Comparison 1 Budget 2026 - 2027 26 - 27 Certified	Comparison 1 to Parent Budget Increase / (Decrease)	%
02-35-4618095	INVESTMENT FEES	0.00	0.00	5,083.32	6,000.00	0.00	-6,000.00	-100.00%
	Total Department: 35 - UTILITIES OFFICE:	**658,501.41**	**877,084.94**	**753,981.58**	**1,227,964.00**	**1,061,756.00**	**-166,208.00**	**-13.54%**

City of Minden
Annual Budget Report
Fiscal Year 2026 – 2027

Water & Electric Fund
Expenditures

Department 36: PWCC

Account Number		2023-2024 Total Activity	2024 - 2025 Total Activity	2025 - 2026 YTD Activity Through Jun	Parent Budget 2025 - 2026 25-26 Certified	Comparison 1 Budget 2026 - 2027 26 - 27 Certified	Comparison 1 to Parent Budget Increase / (Decrease)	%
Department: 36 - PWCC								
02-36-4621002	EMPLOYEE SALARIES	394,700.19	414,150.31	298,206.94	448,243.00	480,586.00	32,343.00	7.22%
02-36-4621003	PART TIME SALARIES	12,493.80	0.00	0.00	0.00	0.00	0.00	0.00%
02-36-4621004	OVERTIME WAGES	28,776.12	27,837.53	22,029.25	35,500.00	35,500.00	0.00	0.00%
02-36-4621008	ON CALL PAY	1,173.55	0.00	0.00	0.00	0.00	0.00	0.00%
02-36-4622001	GROUP INSURANCE	116,126.30	117,259.68	91,179.55	142,659.00	130,338.00	-12,321.00	-8.64%
02-36-4622002	FICA	571.03	0.00	0.00	0.00	0.00	0.00	0.00%
02-36-4622003	MEDICARE	5,713.76	5,917.11	4,243.24	7,014.00	7,483.00	469.00	6.69%
02-36-4622004	MUNICIPAL RETIREMENT	-77,044.49	114,057.05	79,960.43	121,025.00	124,952.00	3,927.00	3.24%
02-36-4622008	WORKERS COMPENSATION	10,928.38	9,701.79	10,373.33	16,015.00	12,950.00	-3,065.00	-19.14%
02-36-4622009	UNEMPLOYMENT INSURANCE	48.00	33.00	40.50	54.00	54.00	0.00	0.00%
02-36-4622010	UNIFORMS	2,471.30	2,826.67	2,324.83	3,000.00	4,000.00	1,000.00	33.33%
02-36-4623001	LEGAL FEES	0.00	57,873.43	1,280.00	25,000.00	20,000.00	-5,000.00	-20.00%
02-36-4623004	OTHER PROFESSIONAL SRVS	63,577.55	113,418.95	34,619.71	120,000.00	120,000.00	0.00	0.00%
02-36-4624002	EQUIPMENT RENTAL	1,226.56	785.98	290.37	882.00	880.00	-2.00	-0.23%
02-36-4624003	SANITATION CHARGES	1,791.07	2,373.25	3,718.46	5,510.00	5,600.00	90.00	1.63%
02-36-4624004	TOWER RENTAL	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	0.00	0.00%
02-36-4624009	EQUIPMENT LEASE	3,096.90	46,588.69	29,440.37	32,755.00	40,207.00	7,452.00	22.75%
02-36-4624301	VEHICLES & MACHINERY	4,663.56	3,197.84	3,603.75	3,000.00	3,000.00	0.00	0.00%
02-36-4624303	MAINTENANCE AGREEMENTS	880.00	2,216.04	1,050.00	8,000.00	7,000.00	-1,000.00	-12.50%
02-36-4624305	BLDG IMPROVEMENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
02-36-4624308	COMMUNICATION EQUIPMEN	2,152.00	882.00	49.98	1,000.00	1,000.00	0.00	0.00%
02-36-4624310	PLANT MAINTENANCE	546.97	72.48	0.00	5,000.00	5,000.00	0.00	0.00%
02-36-4624312	COMPUTER MAINTENANCE	0.00	233.74	0.00	0.00	0.00	0.00	0.00%
02-36-4625001	TELEPHONE EXPENSE	9,319.46	12,422.89	9,102.27	12,000.00	9,665.00	-2,335.00	-19.46%
02-36-4625002	CITY UTILITIES	738.52	6,489.77	16,861.45	29,836.00	29,836.00	0.00	0.00%
02-36-4625005	VEHICLE INSURANCE	6,170.20	6,339.01	5,236.69	6,377.00	8,906.00	2,529.00	39.66%
02-36-4625006	FIRE INSURANCE	50,802.00	52,452.00	55,741.27	55,742.00	55,742.00	0.00	0.00%
02-36-4625008	GENERAL INSURANCE	0.00	21,048.58	18,704.06	21,446.00	19,100.00	-2,346.00	-10.94%
02-36-4625010	TRAVEL	0.00	449.54	0.00	2,000.00	2,000.00	0.00	0.00%
02-36-4625011	TRAINING	0.00	475.00	0.00	2,000.00	5,000.00	3,000.00	150.00%
02-36-4625012	MEMBERSHIP & DUES	85.44	0.00	123.60	100.00	0.00	-100.00	-100.00%
02-36-4625014	RECORDING FEES	205.00	0.00	0.00	0.00	0.00	0.00	0.00%
02-36-4625015	MEDICAL EXAMS	1,039.00	600.00	150.00	105.00	300.00	195.00	185.71%
02-36-4625020	STATE FEE	5,844.48	6,438.50	5,024.66	6,439.00	7,370.00	931.00	14.46%
02-36-4625023	PURCHASE OF POWER	11,547,944.57	14,068,645.15	7,984,442.47	10,000,000.00	11,500,000.00	1,500,000.00	15.00%
02-36-4625024	INFRASTRUCTURE IMPROVEMI	190,807.76	129,972.04	0.00	240,000.00	0.00	-240,000.00	-100.00%
02-36-4626001	POSTAGE	0.00	276.28	0.00	200.00	200.00	0.00	0.00%
02-36-4626002	OFFICE SUPPLIES	472.94	547.86	474.71	2,000.00	2,500.00	500.00	25.00%

Account Number		2023-2024 Total Activity	2024 - 2025 Total Activity	2025 - 2026 YTD Activity Through Jun	Parent Budget 2025 - 2026 25-26 Certified	Comparison 1 Budget 2026 - 2027 26 - 27 Certified	Comparison 1 to Parent Budget Increase / (Decrease)	%
02-36-4626003	GAS & DIESEL FUEL	3,661.70	4,193.63	3,880.47	3,500.00	5,000.00	1,500.00	42.86%
02-36-4626006	CUSTODIAL	0.00	298.56	4,375.00	8,585.00	8,500.00	-85.00	-0.99%
02-36-4626007	CHEMICALS	558.00	64.95	218.50	500.00	500.00	0.00	0.00%
02-36-4626011	MATERIALS	25,166.32	27,397.72	14,829.27	30,000.00	30,000.00	0.00	0.00%
02-36-4626013	VEHICLE MAINTENANCE SUPPL	278.68	27.12	0.00	500.00	500.00	0.00	0.00%
02-36-4627002	COMPUTER PURCHASES	1,985.27	376.94	0.00	0.00	0.00	0.00	0.00%
02-36-4627003	OFFICE & REPRODUCTION EQP	258.85	0.00	0.00	0.00	0.00	0.00	0.00%
02-36-4627004	TOOLS & EQUIPMENT	9,545.07	5,683.07	1,236.23	5,000.00	5,000.00	0.00	0.00%
02-36-4627006	COMMUNICATION EQUIPMEN	4,913.56	6,198.39	94.69	6,000.00	6,000.00	0.00	0.00%
02-36-4627007	FURNISHINGS	9,999.99	29,565.52	985.00	2,500.00	3,000.00	500.00	20.00%
02-36-4627008	HEAVY EQUIPMENT	59,995.00	11,098.28	0.00	0.00	0.00	0.00	0.00%
02-36-4627105	OTHER THAN BUILDINGS	0.00	74,960.56	0.00	0.00	0.00	0.00	0.00%
02-36-4637099	DEPRECIATION	18,396.00	0.00	0.00	0.00	0.00	0.00	0.00%
	Total Department: 36 - PWCC:	**12,523,580.36**	**15,386,946.90**	**8,705,391.05**	**11,410,987.00**	**12,699,169.00**	**1,288,182.00**	**11.29%**

City of Minden
Annual Budget Report
Fiscal Year 2026 – 2027

Water & Electric Fund
Expenditures

Department 37: Water Production

Account Number		2023-2024 Total Activity	2024 - 2025 Total Activity	2025 - 2026 YTD Activity Through Jun	Parent Budget 2025 - 2026 25-26 Certified	Comparison 1 Budget 2026 - 2027 26 - 27 Certified	Comparison 1 to Parent Budget Increase / (Decrease)	%
Department: 37 - WATER PRODUCTION								
02-37-4621002	EMPLOYEE SALARIES	240,768.02	258,148.61	185,348.78	257,494.00	276,837.00	19,343.00	7.51%
02-37-4621004	OVERTIME WAGES	40,806.00	44,038.85	36,503.69	40,000.00	40,000.00	0.00	0.00%
02-37-4621005	CDL INCENTIVE	0.00	1,823.08	4,176.94	6,000.00	6,000.00	0.00	0.00%
02-37-4621008	ON CALL PAY	13,356.17	11,044.13	7,040.00	10,400.00	10,400.00	0.00	0.00%
02-37-4622001	GROUP INSURANCE	111,315.13	106,517.50	78,535.33	112,887.00	112,887.00	0.00	0.00%
02-37-4622003	MEDICARE	3,868.38	4,149.34	3,052.33	4,465.00	4,832.00	367.00	8.22%
02-37-4622004	MUNICIPAL RETIREMENT	-11,746.96	71,623.65	52,222.78	72,332.00	76,242.00	3,910.00	5.41%
02-37-4622008	WORKERS COMPENSATION	18,813.84	12,531.62	10,796.37	10,625.00	18,279.00	7,654.00	72.04%
02-37-4622009	UNEMPLOYMENT INSURANCE	40.50	34.50	27.00	36.00	36.00	0.00	0.00%
02-37-4622010	UNIFORMS	5,295.01	4,155.23	1,403.72	4,900.00	3,000.00	-1,900.00	-38.78%
02-37-4623004	OTHER PROFESSIONAL SRVS	97,330.07	81,850.60	52,875.91	82,700.00	86,200.00	3,500.00	4.23%
02-37-4623005	MOTOR FUEL TRUST FUND	0.00	207,679.44	0.00	88,000.00	88,000.00	0.00	0.00%
02-37-4623011	ENGINEERING	0.00	0.00	2,466.72	50,000.00	50,000.00	0.00	0.00%
02-37-4624002	EQUIPMENT RENTAL	5,469.60	327.60	247.42	5,500.00	5,500.00	0.00	0.00%
02-37-4624003	SANITATION CHARGES	2,008.00	2,333.10	2,321.02	2,546.00	3,600.00	1,054.00	41.40%
02-37-4624004	TOWER RENTAL	0.00	0.00	0.00	1,500.00	1,500.00	0.00	0.00%
02-37-4624009	EQUIPMENT LEASE	232.29	0.00	4,837.88	5,454.00	19,200.00	13,746.00	252.04%
02-37-4624301	VEHICLES & MACHINERY	4,275.35	3,951.23	779.74	4,000.00	4,000.00	0.00	0.00%
02-37-4624303	MAINTENANCE AGREEMENTS	4,412.00	4,490.00	2,729.05	19,100.00	19,100.00	0.00	0.00%
02-37-4624308	COMMUNICATION EQUIPMEN	4,815.00	418.49	0.00	5,000.00	5,000.00	0.00	0.00%
02-37-4624310	PLANT MAINTENANCE	30,525.90	32,633.78	23,129.79	50,000.00	50,000.00	0.00	0.00%
02-37-4624311	PLANT & WELL REPAIRS	110,037.26	129,825.97	101,723.49	150,000.00	150,000.00	0.00	0.00%
02-37-4624312	COMPUTER MAINTENANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
02-37-4625001	TELEPHONE EXPENSE	5,188.20	3,221.46	13,695.97	19,106.00	17,072.00	-2,034.00	-10.65%
02-37-4625002	CITY UTILITIES	347,527.80	359,331.76	189,722.59	261,378.00	270,000.00	8,622.00	3.30%
02-37-4625003	ADVERTISING	0.00	0.00	759.64	800.00	800.00	0.00	0.00%
02-37-4625005	VEHICLE INSURANCE	3,383.14	2,536.65	3,500.91	2,245.00	7,615.00	5,370.00	239.20%
02-37-4625008	GENERAL INSURANCE	41,605.58	38,271.58	31,267.30	40,140.00	31,953.00	-8,187.00	-20.40%
02-37-4625010	TRAVEL	892.61	3,906.23	844.29	2,000.00	4,000.00	2,000.00	100.00%
02-37-4625011	TRAINING	1,933.60	1,317.44	2,525.47	5,000.00	5,000.00	0.00	0.00%
02-37-4625012	MEMBERSHIP & DUES	500.00	400.00	400.00	1,500.00	1,500.00	0.00	0.00%
02-37-4625015	MEDICAL EXAMS	150.00	0.00	150.00	0.00	200.00	200.00	0.00%
02-37-4625020	STATE FEE	1,089.00	1,089.00	0.00	1,500.00	1,500.00	0.00	0.00%
02-37-4626001	POSTAGE	272.74	0.00	0.00	0.00	0.00	0.00	0.00%
02-37-4626002	OFFICE SUPPLIES	287.31	973.50	175.46	2,500.00	2,500.00	0.00	0.00%
02-37-4626003	GAS & DIESEL FUEL	4,282.84	5,401.39	6,388.56	8,000.00	8,000.00	0.00	0.00%
02-37-4626006	CUSTODIAL	1,254.36	1,093.26	0.00	1,506.00	0.00	-1,506.00	-100.00%
02-37-4626007	CHEMICALS	22,971.11	36,475.72	15,818.91	52,800.00	150,000.00	97,200.00	184.09%

Budget Comparison Report

Account Number		2023-2024 Total Activity	2024 - 2025 Total Activity	2025 - 2026 YTD Activity Through Jun	Parent Budget 2025 - 2026 25-26 Certified	Comparison 1 Budget 2026 - 2027 26 - 27 Certified	Comparison 1 to Parent Budget Increase / (Decrease)	%
02-37-4626011	MATERIALS	17,074.05	18,237.98	9,993.96	20,000.00	20,000.00	0.00	0.00%
02-37-4626013	VEHICLE MAINTENANCE SUPPL	198.50	365.55	133.38	500.00	500.00	0.00	0.00%
02-37-4627002	COMPUTER PURCHASES	833.48	0.00	0.00	0.00	0.00	0.00	0.00%
02-37-4627004	TOOLS & EQUIPMENT	1,081.40	3,828.24	3,616.49	5,000.00	14,000.00	9,000.00	180.00%
02-37-4627006	COMMUNICATION EQUIPMEN	1,994.02	0.00	0.00	1,000.00	1,000.00	0.00	0.00%
02-37-4627007	FURNISHINGS	0.00	4,388.25	0.00	5,000.00	5,000.00	0.00	0.00%
02-37-4627105	OTHER THAN BUILDINGS	0.00	0.00	261,210.74	3,811,500.00	3,000,000.00	-811,500.00	-21.29%
Total Department: 37 - WATER PRODUCTION:		**1,134,141.30**	**1,458,414.73**	**1,110,421.63**	**5,224,414.00**	**4,571,253.00**	**-653,161.00**	**-12.50%**

City of Minden
Annual Budget Report
Fiscal Year 2026 – 2027

Water & Electric Fund Expenditures

Department 40: Line Crew

Account Number		2023-2024 Total Activity	2024 - 2025 Total Activity	2025 - 2026 YTD Activity Through Jun	Parent Budget 2025 - 2026 25-26 Certified	Comparison 1 Budget 2026 - 2027 26 - 27 Certified	Comparison 1 to Parent Budget Increase / (Decrease)	%
Department: 40 - LINE CREW								
02-40-4631002	EMPLOYEE SALARIES	457,235.57	492,953.17	345,111.70	541,145.00	560,762.00	19,617.00	3.63%
02-40-4631004	OVERTIME WAGES	47,411.88	59,986.90	39,796.31	35,000.00	35,000.00	0.00	0.00%
02-40-4631005	CDL INCENTIVE	0.00	42,091.68	24,599.96	48,000.00	48,000.00	0.00	0.00%
02-40-4631008	ON CALL PAY	21,740.00	20,680.00	14,480.00	20,800.00	20,800.00	0.00	0.00%
02-40-4632001	GROUP INSURANCE	91,764.94	79,132.96	52,876.07	84,453.00	84,453.00	0.00	0.00%
02-40-4632003	MEDICARE	6,131.86	7,070.15	4,824.78	9,352.00	9,636.00	284.00	3.04%
02-40-4632004	MUNICIPAL RETIREMENT	136,793.20	151,274.87	100,833.91	164,686.00	163,686.00	-1,000.00	-0.61%
02-40-4632008	WORKERS COMPENSATION	11,399.05	9,701.79	13,184.11	20,233.00	16,598.00	-3,635.00	-17.97%
02-40-4632009	UNEMPLOYMENT INSURANCE	42.00	34.50	33.00	42.00	48.00	6.00	14.29%
02-40-4632010	UNIFORMS	13,448.30	9,461.72	3,331.39	10,000.00	7,000.00	-3,000.00	-30.00%
02-40-4632011	CHAUFFEUR'S LICENSE	78.52	294.00	0.00	400.00	400.00	0.00	0.00%
02-40-4633004	OTHER PROFESSIONAL SRVS	13,847.41	15,694.25	10,618.11	24,000.00	329,000.00	305,000.00	1,270.83%
02-40-4633011	ENGINEERING	8,335.58	15,304.50	0.00	15,000.00	15,000.00	0.00	0.00%
02-40-4634002	EQUIPMENT RENTAL	-19,114.12	2,545.46	3,428.00	5,000.00	5,000.00	0.00	0.00%
02-40-4634003	SANITATION CHARGES	2,129.82	2,315.06	2,404.14	3,010.00	3,600.00	590.00	19.60%
02-40-4634004	TOWER RENTAL	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	0.00	0.00%
02-40-4634006	TREE TRIMMING SERVICE	243,345.00	176,627.00	123,143.00	150,978.00	250,000.00	99,022.00	65.59%
02-40-4634009	EQUIPMENT LEASE	43,519.80	70,841.38	114,037.64	187,097.00	180,853.00	-6,244.00	-3.34%
02-40-4634301	VEHICLES & MACHINERY	23,950.63	15,093.00	34,955.63	40,000.00	40,000.00	0.00	0.00%
02-40-4634305	BUILDING IMPROVEMENTS	23,362.68	11,609.50	994.25	5,000.00	3,000.00	-2,000.00	-40.00%
02-40-4634310	PLANT MAINTENANCE	47,085.43	26,941.66	40,383.00	70,000.00	70,000.00	0.00	0.00%
02-40-4634312	COMPUTER MAINTENANCE	210.90	0.00	0.00	200.00	200.00	0.00	0.00%
02-40-4634313	DISTRIBUTION REPAIRS	255,787.39	298,515.90	232,067.01	250,000.00	250,000.00	0.00	0.00%
02-40-4635001	TELEPHONE EXPENSE	8,212.39	7,261.73	6,119.94	9,060.00	12,667.00	3,607.00	39.81%
02-40-4635002	CITY UTILITIES	9,981.65	9,677.90	5,375.17	7,900.00	10,000.00	2,100.00	26.58%
02-40-4635003	ADVERTISING	0.00	399.66	262.16	0.00	500.00	500.00	0.00%
02-40-4635005	VEHICLE INSURANCE	22,355.70	20,587.59	17,085.47	19,931.00	24,206.00	4,275.00	21.45%
02-40-4635008	GENERAL INSURANCE	11,557.10	12,264.58	8,655.88	10,832.00	10,941.00	109.00	1.01%
02-40-4635010	TRAVEL	0.00	103.11	0.00	1,000.00	1,000.00	0.00	0.00%
02-40-4635011	TRAINING	0.00	0.00	0.00	3,000.00	3,000.00	0.00	0.00%
02-40-4635012	MEMBERSHIP & DUES	2,183.50	2,879.00	449.03	1,750.00	1,750.00	0.00	0.00%
02-40-4635014	RECORDING FEES	0.00	555.00	0.00	2,000.00	5,000.00	3,000.00	150.00%
02-40-4635015	MEDICAL EXAMS	345.00	890.00	1,100.00	1,000.00	1,500.00	500.00	50.00%
02-40-4636002	OFFICE SUPPLIES	779.66	321.16	305.09	500.00	500.00	0.00	0.00%
02-40-4636003	GAS & DIESEL FUEL	13,393.98	13,673.39	8,901.51	20,000.00	20,000.00	0.00	0.00%
02-40-4636006	CUSTODIAL	2,631.47	2,611.61	6,228.42	9,000.00	10,000.00	1,000.00	11.11%
02-40-4636007	CHEMICALS	5,459.59	2,350.32	5,384.81	8,000.00	8,000.00	0.00	0.00%
02-40-4636011	MATERIALS	9,566.60	9,164.50	9,131.67	10,000.00	10,000.00	0.00	0.00%

					Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
Account Number		2023-2024 Total Activity	2024 - 2025 Total Activity	2025 - 2026 YTD Activity Through Jun	2025 - 2026 25-26 Certified	2026 - 2027 26 - 27 Certified	Increase / (Decrease)	
02-40-4636013	VEHICLE MAINTENANCE SUPPL	515.21	402.08	183.04	500.00	500.00	0.00	0.00%
02-40-4637004	TOOLS & EQUIPMENT	8,292.14	10,183.37	23,710.47	28,000.00	46,000.00	18,000.00	64.29%
02-40-4637006	COMMUNICATION EQUIPMEN	539.05	0.00	549.00	1,000.00	1,000.00	0.00	0.00%
02-40-4637007	FURNISHINGS	1,910.56	0.00	0.00	1,000.00	1,000.00	0.00	0.00%
02-40-4637099	DEPRECIATION	431,664.00	0.00	0.00	0.00	0.00	0.00	0.00%
02-40-4637104	DISTRIBUTION IMPROVEMENT	0.00	113,030.54	404,022.26	704,022.00	10,000.00	-694,022.00	-98.58%
02-40-4637105	OTHER THAN BUILDINGS	5,159.22	0.00	0.00	0.00	0.00	0.00	0.00%
02-40-4638012	BONDS - INTEREST PAID	27,019.00	0.00	0.00	0.00	0.00	0.00	0.00%
	Total Department: 40 - LINE CREW:	**1,991,571.66**	**1,716,024.99**	**1,660,065.93**	**2,524,391.00**	**2,272,100.00**	**-252,291.00**	**-9.99%**

City of Minden
Annual Budget Report
Fiscal Year 2026 – 2027

Water & Electric Fund
Expenditures

Department 41: Wastewater Collection

Account Number		2023-2024 Total Activity	2024 - 2025 Total Activity	2025 - 2026 YTD Activity Through Jun	Parent Budget 2025 - 2026 25-26 Certified	Comparison 1 Budget 2026 - 2027 26 - 27 Certified	Comparison 1 to Parent Budget Increase / (Decrease)	%
Department: 41 - WASTEWATER COLLECTION								
02-41-4631002	EMPLOYEE SALARIES	101,849.51	95,645.47	62,319.82	110,201.00	110,342.00	141.00	0.13%
02-41-4631004	OVERTIME WAGES	7,040.75	7,495.11	1,442.80	10,000.00	9,200.00	-800.00	-8.00%
02-41-4631005	CDL INCENTIVE	0.00	3,230.77	0.00	2,400.00	4,800.00	2,400.00	100.00%
02-41-4631008	ON CALL PAY	7,118.41	4,513.44	2,996.00	7,680.00	4,320.00	-3,360.00	-43.75%
02-41-4632001	GROUP INSURANCE	38,384.12	31,025.66	19,437.14	43,010.00	33,692.00	-9,318.00	-21.66%
02-41-4632003	MEDICARE	1,542.39	1,468.34	885.56	1,959.00	1,866.00	-93.00	-4.75%
02-41-4632004	MUNICIPAL RETIREMENT	-41,273.01	28,206.49	15,403.27	33,772.00	31,060.00	-2,712.00	-8.03%
02-41-4632008	WORKERS COMPENSATION	5,696.87	5,193.51	2,094.24	5,534.00	5,236.00	-298.00	-5.38%
02-41-4632009	UNEMPLOYMENT INSURANCE	17.40	8.40	10.20	12.00	15.00	3.00	25.00%
02-41-4632010	UNIFORMS	3,683.65	3,825.25	3,183.57	4,500.00	4,800.00	300.00	6.67%
02-41-4632011	CHAUFFEUR'S LICENSE	0.00	0.00	0.00	150.00	140.00	-10.00	-6.67%
02-41-4633004	OTHER PROFESSIONAL SRVS	94,369.79	88,520.97	18,961.23	100,000.00	112,800.00	12,800.00	12.80%
02-41-4633011	ENGINEERING	66,909.59	49,885.03	10,496.94	50,000.00	50,000.00	0.00	0.00%
02-41-4634002	EQUIPMENT RENTAL	1,731.92	1,612.32	75.20	1,739.00	832.00	-907.00	-52.16%
02-41-4634003	SANITATION CHARGES	967.51	1,124.69	1,699.92	1,030.00	2,577.00	1,547.00	150.19%
02-41-4634008	RIGHT-OF-WAY MAINTENANCE	58,070.00	69,311.22	12,670.00	10,000.00	10,000.00	0.00	0.00%
02-41-4634009	EQUIPMENT LEASE	5,825.67	11,576.36	7,921.91	15,072.00	17,160.00	2,088.00	13.85%
02-41-4634301	VEHICLES & MACHINERY	2,218.17	10,547.59	5,449.75	10,000.00	10,000.00	0.00	0.00%
02-41-4634303	MAINTENANCE AGREEMENTS	800.00	800.00	0.00	0.00	0.00	0.00	0.00%
02-41-4634310	PLANT MAINTENANCE	360.00	0.00	0.00	0.00	0.00	0.00	0.00%
02-41-4634315	WASTEWATER LINE REPAIR	36,372.69	99,728.43	33,768.03	100,000.00	100,000.00	0.00	0.00%
02-41-4635001	TELEPHONE EXPENSE	3,562.60	3,419.67	2,166.13	3,845.00	4,250.00	405.00	10.53%
02-41-4635002	CITY UTILITIES	5,124.16	3,968.57	0.00	0.00	0.00	0.00	0.00%
02-41-4635003	ADVERTISING	0.00	58.50	0.00	250.00	250.00	0.00	0.00%
02-41-4635005	VEHICLE INSURANCE	4,530.75	4,036.69	2,791.65	3,859.00	3,654.00	-205.00	-5.31%
02-41-4635008	GENERAL INSURANCE	0.00	2,436.43	1,958.12	3,445.00	2,964.00	-481.00	-13.96%
02-41-4635010	TRAVEL	56.80	307.75	238.14	1,500.00	1,000.00	-500.00	-33.33%
02-41-4635011	TRAINING	924.00	2.00	746.00	2,500.00	2,500.00	0.00	0.00%
02-41-4635012	MEMBERSHIP & DUES	468.60	586.80	94.80	500.00	540.00	40.00	8.00%
02-41-4635014	RECORDING FEES	0.00	0.00	0.00	1,000.00	1,000.00	0.00	0.00%
02-41-4635015	MEDICAL EXAMS	0.00	74.00	246.00	500.00	400.00	-100.00	-20.00%
02-41-4636002	OFFICE SUPPLIES	53.98	263.61	168.20	800.00	800.00	0.00	0.00%
02-41-4636003	GAS & DIESEL FUEL	7,756.43	6,815.38	3,748.05	17,500.00	9,000.00	-8,500.00	-48.57%
02-41-4636006	CUSTODIAL	1,819.98	1,674.49	900.41	1,830.00	1,280.00	-550.00	-30.05%
02-41-4636007	CHEMICALS	0.00	210.00	0.00	0.00	0.00	0.00	0.00%
02-41-4636011	MATERIALS	2,663.48	4,452.54	3,514.71	4,000.00	4,000.00	0.00	0.00%
02-41-4636013	VEHICLE MAINTENANCE SUPPL	2,103.31	0.00	55.78	200.00	200.00	0.00	0.00%
02-41-4637002	COMPUTER PURCHASES	0.00	80.00	0.00	0.00	0.00	0.00	0.00%

Budget Comparison Report

Account Number		2023-2024 Total Activity	2024 - 2025 Total Activity	2025 - 2026 YTD Activity Through Jun	Parent Budget 2025 - 2026 25-26 Certified	Comparison 1 Budget 2026 - 2027 26 - 27 Certified	Comparison 1 to Parent Budget Increase / (Decrease)	%
02-41-4637004	TOOLS & EQUIPMENT	6,752.00	14,303.41	7,406.26	10,000.00	12,000.00	2,000.00	20.00%
02-41-4637007	FURNISHINGS	0.00	0.00	0.00	4,800.00	1,000.00	-3,800.00	-79.17%
02-41-4637008	HEAVY EQUIPMENT	0.00	0.00	29,443.00	65,000.00	0.00	-65,000.00	-100.00%
02-41-4637108	SEWER IMPROVEMENTS	52,000.00	106,664.15	0.00	100,000.00	50,000.00	-50,000.00	-50.00%
Total Department: 41 - WASTEWATER COLLECTION:		**479,501.52**	**663,073.04**	**252,292.83**	**728,588.00**	**603,678.00**	**-124,910.00**	**-17.14%**

City of Minden
Annual Budget Report
Fiscal Year 2026 – 2027

Water & Electric Fund
Expenditures

Department 42: Water Distribution

Account Number		2023-2024 Total Activity	2024 - 2025 Total Activity	2025 - 2026 YTD Activity Through Jun	Parent Budget 2025 - 2026 25-26 Certified	Comparison 1 Budget 2026 - 2027 26 - 27 Certified	Comparison 1 to Parent Budget Increase / (Decrease)	%
Department: 42 - WATER CREW								
02-42-4631002	EMPLOYEE SALARIES	155,712.63	148,900.19	88,607.44	165,302.00	165,514.00	212.00	0.13%
02-42-4631004	OVERTIME WAGES	10,760.04	12,215.15	8,339.35	13,800.00	13,800.00	0.00	0.00%
02-42-4631005	CDL INCENTIVE	0.00	4,846.18	0.00	3,600.00	7,200.00	3,600.00	100.00%
02-42-4631008	ON CALL PAY	9,276.35	5,315.01	4,584.00	11,520.00	6,600.00	-4,920.00	-42.71%
02-42-4632001	GROUP INSURANCE	55,329.58	41,512.78	29,563.81	64,515.00	50,538.00	-13,977.00	-21.66%
02-42-4632003	MEDICARE	2,340.83	2,219.77	1,344.38	2,921.00	2,800.00	-121.00	-4.14%
02-42-4632004	MUNICIPAL RETIREMENT	40,020.34	44,374.88	23,559.94	50,658.00	46,622.00	-4,036.00	-7.97%
02-42-4632008	WORKERS COMPENSATION	8,545.31	7,338.11	5,218.39	6,230.00	7,857.00	1,627.00	26.12%
02-42-4632009	UNEMPLOYMENT INSURANCE	38.10	12.60	15.30	18.00	22.00	4.00	22.22%
02-42-4632010	UNIFORMS	5,445.07	6,469.19	4,816.62	7,200.00	7,200.00	0.00	0.00%
02-42-4632011	CHAUFFEUR'S LICENSE	0.00	0.00	0.00	200.00	210.00	10.00	5.00%
02-42-4633004	OTHER PROFESSIONAL SRVS	241,779.00	273,853.72	244,966.41	342,000.00	300,200.00	-41,800.00	-12.22%
02-42-4633011	ENGINEERING	76,573.65	57,079.14	16,381.68	150,000.00	90,000.00	-60,000.00	-40.00%
02-42-4634002	EQUIPMENT RENTAL	-11,921.69	5,103.72	2,112.80	5,082.00	1,248.00	-3,834.00	-75.44%
02-42-4634003	SANITATION CHARGES	1,451.17	1,500.18	2,655.83	2,859.00	3,866.00	1,007.00	35.22%
02-42-4634009	EQUIPMENT LEASE	8,738.52	17,364.57	18,409.27	17,603.00	25,739.00	8,136.00	46.22%
02-42-4634301	VEHICLES & MACHINERY	-175,838.93	22,073.55	4,771.08	27,000.00	24,000.00	-3,000.00	-11.11%
02-42-4634303	MAINTENANCE AGREEMENTS	1,200.30	1,200.00	0.00	1,000.00	0.00	-1,000.00	-100.00%
02-42-4634308	COMMUNICATION EQUIPMEN	1,631.80	0.00	0.00	500.00	500.00	0.00	0.00%
02-42-4634310	PLANT MAINTENANCE	1,432.40	760.40	0.00	0.00	0.00	0.00	0.00%
02-42-4634313	DISTRIBUTION REPAIRS	135,632.27	191,209.65	129,206.75	200,000.00	200,000.00	0.00	0.00%
02-42-4634316	WATER MAIN IMPROVEMENTS	0.00	481,539.60	112,272.80	227,273.00	0.00	-227,273.00	-100.00%
02-42-4635001	TELEPHONE EXPENSE	5,148.82	5,129.52	1,775.27	4,242.00	6,262.00	2,020.00	47.62%
02-42-4635002	CITY UTILITIES	6,498.74	5,952.86	0.00	0.00	0.00	0.00	0.00%
02-42-4635003	ADVERTISING	0.00	484.00	0.00	200.00	200.00	0.00	0.00%
02-42-4635005	VEHICLE INSURANCE	6,796.14	6,055.05	5,557.82	5,788.00	5,482.00	-306.00	-5.29%
02-42-4635008	GENERAL INSURANCE	4,622.83	6,299.80	2,937.19	5,168.00	4,445.00	-723.00	-13.99%
02-42-4635010	TRAVEL	425.88	461.62	1,261.22	1,500.00	1,500.00	0.00	0.00%
02-42-4635011	TRAINING	691.00	1,501.85	1,545.40	2,000.00	2,000.00	0.00	0.00%
02-42-4635012	MEMBERSHIP & DUES	707.90	945.20	207.20	1,000.00	810.00	-190.00	-19.00%
02-42-4635014	RECORDING FEES	0.00	0.00	0.00	1,500.00	1,500.00	0.00	0.00%
02-42-4635015	MEDICAL EXAMS	220.00	701.00	369.00	400.00	600.00	200.00	50.00%
02-42-4636001	POSTAGE	20.00	0.00	284.42	300.00	600.00	300.00	100.00%
02-42-4636002	OFFICE SUPPLIES	960.88	890.49	226.63	1,000.00	1,000.00	0.00	0.00%
02-42-4636003	GAS & DIESEL FUEL	11,714.54	10,223.06	5,622.06	13,500.00	13,500.00	0.00	0.00%
02-42-4636006	CUSTODIAL	2,613.61	2,548.57	1,350.43	2,745.00	1,920.00	-825.00	-30.05%
02-42-4636011	MATERIALS	89,760.58	94,165.92	20,641.18	60,000.00	42,000.00	-18,000.00	-30.00%
02-42-4636013	VEHICLE MAINTENANCE SUPPL	306.88	402.53	131.60	350.00	350.00	0.00	0.00%

Account Number		2023-2024 Total Activity	2024 - 2025 Total Activity	2025 - 2026 YTD Activity Through Jun	Parent Budget 2025 - 2026 25-26 Certified	Comparison 1 Budget 2026 - 2027 26 - 27 Certified	Comparison 1 to Parent Budget Increase / (Decrease)	%
02-42-4637002	COMPUTER PURCHASES	11.99	119.99	0.00	0.00	0.00	0.00	0.00%
02-42-4637004	TOOLS & EQUIPMENT	13,090.13	14,885.73	11,873.16	15,000.00	18,000.00	3,000.00	20.00%
02-42-4637006	COMMUNICATION EQUIPMEN	798.00	0.00	0.00	0.00	0.00	0.00	0.00%
02-42-4637007	FURNISHINGS	0.00	0.00	1,125.00	5,000.00	1,500.00	-3,500.00	-70.00%
02-42-4637099	DEPRECIATION	383,145.00	0.00	0.00	0.00	0.00	0.00	0.00%
02-42-4637105	OTHER THAN BUILDINGS	87,138.98	0.00	0.00	0.00	0.00	0.00	0.00%
	Total Department: 42 - WATER CREW:	**1,182,818.64**	**1,475,655.58**	**751,733.43**	**1,418,974.00**	**1,055,585.00**	**-363,389.00**	**-25.61%**

City of Minden
Annual Budget Report
Fiscal Year 2026 – 2027

Water & Electric Fund Expenditures

Department 44: Wastewater Treatment

Account Number		2023-2024 Total Activity	2024 - 2025 Total Activity	2025 - 2026 YTD Activity Through Jun	Parent Budget 2025 - 2026 25-26 Certified	Comparison 1 Budget 2026 - 2027 26 - 27 Certified	Comparison 1 to Parent Budget Increase / (Decrease)	%
Department: 44 - WASTEWATER TREATMENT								
02-44-4621002	EMPLOYEE SALARIES	216,091.75	215,887.22	177,314.90	225,192.00	243,784.00	18,592.00	8.26%
02-44-4621004	OVERTIME WAGES	10,734.18	12,887.99	10,073.82	10,000.00	10,000.00	0.00	0.00%
02-44-4621005	CDL INCENTIVE	0.00	0.00	0.00	0.00	6,000.00	6,000.00	0.00%
02-44-4621008	ON CALL PAY	10,574.18	10,471.84	7,240.00	9,600.00	10,400.00	800.00	8.33%
02-44-4622001	GROUP INSURANCE	100,609.77	90,657.77	66,262.83	87,460.00	87,460.00	0.00	0.00%
02-44-4622003	MEDICARE	3,109.70	3,108.63	2,513.67	3,550.00	3,918.00	368.00	10.37%
02-44-4622004	MUNICIPAL RETIREMENT	63,129.88	62,243.78	48,458.43	63,394.00	67,648.00	4,254.00	6.71%
02-44-4622008	WORKERS COMPENSATION	15,391.54	21,502.27	8,795.29	23,376.00	12,320.00	-11,056.00	-47.30%
02-44-4622009	UNEMPLOYMENT INSURANCE	22.50	27.00	24.00	30.00	30.00	0.00	0.00%
02-44-4622010	UNIFORMS	9,411.41	8,454.61	6,054.11	7,000.00	8,320.00	1,320.00	18.86%
02-44-4623004	OTHER PROFESSIONAL SRVS	33,523.53	32,374.98	22,635.00	36,000.00	40,000.00	4,000.00	11.11%
02-44-4623011	ENGINEERING	0.00	5,400.00	0.00	0.00	0.00	0.00	0.00%
02-44-4624002	EQUIPMENT RENTAL	650.00	266.52	2,296.28	4,000.00	4,000.00	0.00	0.00%
02-44-4624003	SANITATION CHARGES	12,369.85	9,886.46	14,365.27	15,000.00	23,363.00	8,363.00	55.75%
02-44-4624005	LANDFILL FEES	24,984.18	14,558.98	26,152.53	60,000.00	50,000.00	-10,000.00	-16.67%
02-44-4624009	EQUIPMENT LEASE	1,873.42	6,192.96	4,644.72	6,193.00	10,681.00	4,488.00	72.47%
02-44-4624301	VEHICLES & MACHINERY	4,550.37	1,051.23	1,138.16	3,000.00	3,000.00	0.00	0.00%
02-44-4624303	MAINTENANCE AGREEMENTS	3,300.80	3,739.30	1,760.90	6,000.00	7,600.00	1,600.00	26.67%
02-44-4624305	BLDG IMPROVEMENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
02-44-4624310	PLANT MAINTENANCE	82,161.12	114,339.53	24,305.07	125,000.00	125,000.00	0.00	0.00%
02-44-4624314	LIFT STATION MAINTENANCE	7,561.32	10,082.79	10,774.47	15,000.00	15,000.00	0.00	0.00%
02-44-4625001	TELEPHONE EXPENSE	2,649.81	2,710.23	1,892.28	3,327.00	2,865.00	-462.00	-13.89%
02-44-4625002	CITY UTILITIES	152,878.77	156,473.83	105,797.88	125,000.00	125,000.00	0.00	0.00%
02-44-4625003	ADVERTISING	59.10	0.00	0.00	200.00	0.00	-200.00	-100.00%
02-44-4625005	VEHICLE INSURANCE	2,593.27	3,791.49	2,439.36	4,183.00	4,519.00	336.00	8.03%
02-44-4625008	GENERAL INSURANCE	16,179.93	15,849.17	11,186.92	14,575.00	13,774.00	-801.00	-5.50%
02-44-4625010	TRAVEL	80.30	0.00	222.15	1,500.00	500.00	-1,000.00	-66.67%
02-44-4625011	TRAINING	691.00	358.00	1,030.00	1,500.00	2,500.00	1,000.00	66.67%
02-44-4625012	MEMBERSHIP & DUES	184.00	30.00	213.40	200.00	250.00	50.00	25.00%
02-44-4625014	RECORDING FEES	0.00	0.00	205.00	0.00	0.00	0.00	0.00%
02-44-4625015	MEDICAL EXAMS	0.00	520.00	185.00	300.00	300.00	0.00	0.00%
02-44-4625020	STATE FEE	7,152.46	7,152.46	660.00	7,150.00	7,150.00	0.00	0.00%
02-44-4626002	OFFICE SUPPLIES	162.82	321.82	239.48	500.00	500.00	0.00	0.00%
02-44-4626003	GAS & DIESEL FUEL	5,332.70	4,869.55	3,043.66	4,000.00	4,000.00	0.00	0.00%
02-44-4626006	CUSTODIAL	4,010.70	4,521.41	3,050.97	4,000.00	4,680.00	680.00	17.00%
02-44-4626007	CHEMICALS	75,361.76	84,966.09	64,398.63	75,000.00	80,000.00	5,000.00	6.67%
02-44-4626011	MATERIALS	17,984.21	20,334.60	15,189.22	20,000.00	20,000.00	0.00	0.00%
02-44-4626013	VEHICLE MAINTENANCE SUPPL	368.13	325.40	183.38	500.00	500.00	0.00	0.00%

Account Number		2023-2024 Total Activity	2024 - 2025 Total Activity	2025 - 2026 YTD Activity Through Jun	Parent Budget 2025 - 2026 25-26 Certified	Comparison 1 Budget 2026 - 2027 26 - 27 Certified	Comparison 1 to Parent Budget Increase / (Decrease)	%
02-44-4627002	COMPUTER PURCHASES	0.00	0.00	2,190.75	0.00	0.00	0.00	0.00%
02-44-4627004	TOOLS & EQUIPMENT	2,941.21	61,576.41	42,217.53	60,800.00	25,000.00	-35,800.00	-58.88%
02-44-4627006	COMMUNICATION EQUIPMEN	523.97	399.00	16.50	1,000.00	1,000.00	0.00	0.00%
02-44-4627008	HEAVY EQUIPMENT	0.00	3,483.00	0.00	0.00	0.00	0.00	0.00%
02-44-4627099	DEPRECIATION	547,386.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total Department: 44 - WASTEWATER TREATMENT:		**1,436,589.64**	**990,816.32**	**689,171.56**	**1,023,530.00**	**1,021,062.00**	**-2,468.00**	**-0.24%**

City of Minden
Annual Budget Report
Fiscal Year 2026 – 2027

Water & Electric Fund
Expenditures

Department 46: Meter Readers

Account Number		2023-2024 Total Activity	2024 - 2025 Total Activity	2025 - 2026 YTD Activity Through Jun	Parent Budget 2025 - 2026 25-26 Certified	Comparison 1 Budget 2026 - 2027 26 - 27 Certified	Comparison 1 to Parent Budget Increase / (Decrease)	%
Department: 46 - METER READERS								
02-46-4645001	TELEPHONE EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	Total Department: 46 - METER READERS:	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**

City of Minden
Annual Budget Report
Fiscal Year 2026 – 2027

Water & Electric Fund
Expenditures

Department 47: Warehouse

Account Number		2023-2024 Total Activity	2024 - 2025 Total Activity	2025 - 2026 YTD Activity Through Jun	Parent Budget 2025 - 2026 25-26 Certified	Comparison 1 Budget 2026 - 2027 26 - 27 Certified	Comparison 1 to Parent Budget Increase / (Decrease)	%
Department: 47 - WAREHOUSE.								
02-47-4651002	EMPLOYEE SALARIES	109,296.54	115,254.24	83,356.11	118,026.00	129,466.00	11,440.00	9.69%
02-47-4651004	OVERTIME WAGES	1,046.41	1,265.86	888.52	1,200.00	1,200.00	0.00	0.00%
02-47-4651008	ON CALL PAY	10,944.95	10,328.34	7,240.00	10,400.00	10,400.00	0.00	0.00%
02-47-4652001	GROUP INSURANCE	49,170.28	43,866.79	30,421.03	43,698.00	43,698.00	0.00	0.00%
02-47-4652003	MEDICARE	1,579.45	1,661.97	1,198.35	1,880.00	2,046.00	166.00	8.83%
02-47-4652004	MUNICIPAL RETIREMENT	31,747.50	34,029.96	24,129.50	34,675.00	36,365.00	1,690.00	4.87%
02-47-4652008	WORKERS COMPENSATION	3,220.12	483.44	3,904.19	1,031.00	5,977.00	4,946.00	479.73%
02-47-4652009	UNEMPLOYMENT INSURANCE	13.50	13.50	13.50	18.00	18.00	0.00	0.00%
02-47-4652010	UNIFORMS	1,425.30	1,658.24	1,912.94	1,800.00	2,100.00	300.00	16.67%
02-47-4653004	OTHER PROFESSIONAL SRVS	289.00	6,492.22	2,409.00	4,750.00	6,000.00	1,250.00	26.32%
02-47-4654002	EQUIPMENT RENTAL	0.00	0.00	0.00	500.00	0.00	-500.00	-100.00%
02-47-4654003	SANITATION CHARGES	3,072.61	2,241.13	2,150.10	2,472.00	3,213.00	741.00	29.98%
02-47-4654301	VEHICLES & MACHINERY	2,769.17	3,314.45	44.14	3,500.00	2,500.00	-1,000.00	-28.57%
02-47-4654310	PLANT MAINTENANCE	527.66	0.00	0.00	0.00	0.00	0.00	0.00%
02-47-4654312	COMPUTER MAINTENANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
02-47-4655001	TELEPHONE EXPENSE	3,230.54	3,153.30	2,066.42	3,178.00	7,883.00	4,705.00	148.05%
02-47-4655002	CITY UTILITIES	4,580.90	5,260.72	3,255.86	4,500.00	4,500.00	0.00	0.00%
02-47-4655005	VEHICLE INSURANCE	1,102.88	1,098.70	894.98	1,094.00	1,243.00	149.00	13.62%
02-47-4655008	GENERAL INSURANCE	13,868.51	14,929.94	12,912.90	16,606.00	16,220.00	-386.00	-2.32%
02-47-4656002	OFFICE SUPPLIES	1,488.51	1,521.12	2,154.96	1,500.00	1,500.00	0.00	0.00%
02-47-4656003	GAS & DIESEL FUEL	805.70	601.81	604.51	1,000.00	1,000.00	0.00	0.00%
02-47-4656006	CUSTODIAL	754.87	856.48	3,774.53	4,200.00	2,800.00	-1,400.00	-33.33%
02-47-4656011	MATERIALS	4,122.00	8,798.14	12,975.73	11,700.00	3,600.00	-8,100.00	-69.23%
02-47-4656013	VEHICLE MAINTENANCE SUPPL	60.44	69.45	0.00	100.00	100.00	0.00	0.00%
02-47-4657002	COMPUTER PURCHASES	49.99	199.99	0.00	0.00	1,720.00	1,720.00	0.00%
02-47-4657003	OFFICE & REPRODUCTION EQP	199.98	781.55	0.00	0.00	0.00	0.00	0.00%
02-47-4657004	TOOLS & EQUIPMENT	26,759.74	1,506.52	1,440.40	800.00	800.00	0.00	0.00%
02-47-4657006	COMMUNICATION EQUIPMEN	2,442.63	0.00	0.00	0.00	0.00	0.00	0.00%
02-47-4657007	FURNISHINGS	1,157.98	554.00	990.98	900.00	1,900.00	1,000.00	111.11%
	Total Department: 47 - WAREHOUSE.:	**275,727.16**	**259,941.86**	**198,738.65**	**269,528.00**	**286,249.00**	**16,721.00**	**6.20%**
	Total Fund: 02 - WATER & ELECTRIC FUND:	**2,379,488.80**	**-329,746.86**	**-1,971,987.75**	**-1.00**	**0.00**	**1.00**	**-100.00%**

City of Minden
Annual Budget Report
Fiscal Year 2026 – 2027

Sales Tax Fund

City of Minden
Annual Budget Report
Fiscal Year 2026 – 2027

Sales Tax Fund
Composite Budget

Revenues:		**Expenditures:**	
Sales Tax & Use	$5,169,248.00	Collection Expense	$ 72,369.00
Interest	$ 50,000.00	Transfer to General Fund	$5,810,796.00
Total Revenues:	$5,219,248.00	Total Expenditures:	$5,883,165.00

Deficit: ($663,917.00)

City of Minden
Annual Budget Report
Fiscal Year 2026 – 2027

Sales Tax Fund
Revenues

Budget Comparison Report

Account Number		2023-2024 Total Activity	2024 - 2025 Total Activity	2025 - 2026 YTD Activity Through Jun	Parent Budget 2025 - 2026 25-26 Certified	Comparison 1 Budget 2026 - 2027 26 - 27 Certified	Comparison 1 to Parent Budget Increase / (Decrease)	%
Fund: 03 - SALES TAX FUND								
Department: 00 - UNDESIGNATED								
03-00-3111201	SALES & USE TAX	4,018,660.12	4,434,162.18	2,927,466.48	4,231,280.00	5,169,248.00	937,968.00	22.17%
03-00-3611019	INT EARNED - SALES TAX MM	29,956.44	32,902.07	23,939.80	30,000.00	50,000.00	20,000.00	66.67%
03-00-3611097	REALIZED GAIN/LOSS ON INV	0.00	22,433.87	1,709.64	0.00	0.00	0.00	0.00%
03-00-3611099	INTEREST EARNED - INV	2,594.40	14,359.15	7,112.32	0.00	0.00	0.00	0.00%
03-00-3901003	FUND BALANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	Total Department: 00 - UNDESIGNATED:	**4,051,210.96**	**4,503,857.27**	**2,960,228.24**	**4,261,280.00**	**5,219,248.00**	**957,968.00**	**22.48%**

City of Minden
Annual Budget Report
Fiscal Year 2026 – 2027

Sales Tax Fund
Expenditures

Account Number		2023-2024 Total Activity	2024 - 2025 Total Activity	2025 - 2026 YTD Activity Through Jun	Parent Budget 2025 - 2026 25-26 Certified	Comparison 1 Budget 2026 - 2027 26 - 27 Certified	Comparison 1 to Parent Budget Increase / (Decrease)	%
Department: 60 - SALES TAX								
03-60-4198002	COLLECTION EXPENSE	76,924.98	78,155.88	45,562.14	60,000.00	72,369.00	12,369.00	20.62%
03-60-4198095	INVESTMENT FEES	0.00	436.40	290.42	0.00	0.00	0.00	0.00%
03-60-4199001	TRANSFER TO GENERAL FUND	4,446,502.04	4,055,000.00	3,796,049.97	5,061,400.00	5,810,796.00	749,396.00	14.81%
	Total Department: 60 - SALES TAX:	**4,523,427.02**	**4,133,592.28**	**3,841,902.53**	**5,121,400.00**	**5,883,165.00**	**761,765.00**	**14.87%**
	Total Fund: 03 - SALES TAX FUND:	**-472,216.06**	**370,264.99**	**-881,674.29**	**-860,120.00**	**-663,917.00**	**196,203.00**	**-22.81%**

City of Minden
Annual Budget Report
Fiscal Year 2026 – 2027

Sewer Plant Sales Tax Fund

City of Minden
Annual Budget Report
Fiscal Year 2026 – 2027

Sewer Plant Sales Tax Fund
Composite Budget

Revenues:		**Expenditures:**	
Sales Tax & Use	$5,169,248.00	Collection Expense	$ 72,369.00
Interest	$ 50,000.00	Transfer to General Fund	$4,186,056.00
		Transfer to Water & Electric	$1,624,740.00
Total Revenues:	$5,219,248.00	Total Expenditures:	$5,883,165.00

Deficit: ($663,917.00)

City of Minden
Annual Budget Report
Fiscal Year 2026 – 2027

Sewer Plant Sales Tax Fund
Revenues

Account Number		2023-2024 Total Activity	2024 - 2025 Total Activity	2025 - 2026 YTD Activity Through Jun	Parent Budget 2025 - 2026 25-26 Certified	Comparison 1 Budget 2026 - 2027 26 - 27 Certified	Comparison 1 to Parent Budget Increase / (Decrease)	%
Fund: 07 - SEWER PLANT SALES TAX FD								
Department: 00 - UNDESIGNATED								
07-00-3111201	SALES & USE TAX	4,018,660.22	4,434,162.58	2,896,815.23	4,231,280.00	5,169,248.00	937,968.00	22.17%
07-00-3611020	INT EARNED - SPST	72,073.36	69,001.09	49,065.86	30,000.00	50,000.00	20,000.00	66.67%
07-00-3611024	INT EARNED - SPST RESERVE	40,300.47	39,266.53	23,563.51	0.00	0.00	0.00	0.00%
07-00-3901003	FUND BALANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	Total Department: 00 - UNDESIGNATED:	**4,131,034.05**	**4,542,430.20**	**2,969,444.60**	**4,261,280.00**	**5,219,248.00**	**957,968.00**	**22.48%**

City of Minden
Annual Budget Report
Fiscal Year 2026 – 2027

Sewer Plant Sales Tax Fund
Expenditures

Account Number		2023-2024 Total Activity	2024 - 2025 Total Activity	2025 - 2026 YTD Activity Through Jun	Parent Budget 2025 - 2026 25-26 Certified	Comparison 1 Budget 2026 - 2027 26 - 27 Certified	Comparison 1 to Parent Budget Increase / (Decrease)	%
Department: 92 - SEWER PLANT SALES TAX FD								
07-92-4118001	BANK CHARGES	138.44	0.00	0.00	0.00	0.00	0.00	0.00%
07-92-4118002	COLLECTION EXPENSE	76,924.98	78,156.12	45,133.02	60,000.00	72,369.00	12,369.00	20.62%
Total Department: 92 - SEWER PLANT SALES TAX FD:		**77,063.42**	**78,156.12**	**45,133.02**	**60,000.00**	**72,369.00**	**12,369.00**	**20.62%**

Budget Comparison Report

Account Number		2023-2024 Total Activity	2024 - 2025 Total Activity	2025 - 2026 YTD Activity Through Jun	Parent Budget 2025 - 2026 25-26 Certified	Comparison 1 Budget 2026 - 2027 26 - 27 Certified	Comparison 1 to Parent Budget Increase / (Decrease)	%
Department: 94 - SEWER PLANT SALES TAX								
07-94-4119001	TRANSFER TO GENERAL FUND	2,295,579.00	2,451,952.16	1,655,691.92	3,285,371.00	4,186,056.00	900,685.00	27.42%
07-94-4119002	TRANSFER TO WATER & ELEC	2,071,031.04	1,603,047.84	768,189.17	915,909.00	1,624,740.00	708,831.00	77.39%
	Total Department: 94 - SEWER PLANT SALES TAX:	**4,366,610.04**	**4,055,000.00**	**2,423,881.09**	**4,201,280.00**	**5,810,796.00**	**1,609,516.00**	**38.31%**
	Total Fund: 07 - SEWER PLANT SALES TAX FD:	**-312,639.41**	**409,274.08**	**500,430.49**	**0.00**	**-663,917.00**	**-663,917.00**	**0.00%**

City of Minden
Annual Budget Report
Fiscal Year 2026 – 2027

Sales Tax Fund – TIF District 1

City of Minden
Annual Budget Report
Fiscal Year 2026 – 2027

Sales Tax Fund – TIF District 1
Composite Budget

Revenues:		**Expenditures:**	
Sales Tax & Use	$55,000.00	Collection Expense	$ 770.00
Interest	$ 1,200.00	Geaux Fresh	$10,000.00
Total Revenues:	$56,200.00	Total Expenditures:	$10,770.00

Surplus: $45,430.00

City of Minden
Annual Budget Report
Fiscal Year 2026 – 2027

Sales Tax Fund – TIF District 1
Revenues

Account Number		2023-2024 Total Activity	2024 - 2025 Total Activity	2025 - 2026 YTD Activity Through Jun	Parent Budget 2025 - 2026 25-26 Certified	Comparison 1 Budget 2026 - 2027 26 - 27 Certified	Comparison 1 to Parent Budget Increase / (Decrease)	%
Fund: 08 - TIF DISTRICT #1								
Department: 00 - UNDESIGNATED								
08-00-3111201	SALES & USE TAX	26,159.41	40,344.87	33,697.19	25,000.00	55,000.00	30,000.00	120.00%
08-00-3611019	INT EARNED - SALES TAX MM	709.66	924.78	940.40	800.00	1,200.00	400.00	50.00%
	Total Department: 00 - UNDESIGNATED:	**26,869.07**	**41,269.65**	**34,637.59**	**25,800.00**	**56,200.00**	**30,400.00**	**117.83%**

City of Minden
Annual Budget Report
Fiscal Year 2026 – 2027

Sales Tax Fund – TIF District 1
Expenditures

Budget Comparison Report

Account Number		2023-2024 Total Activity	2024 - 2025 Total Activity	2025 - 2026 YTD Activity Through Jun	Parent Budget 2025 - 2026 25-26 Certified	Comparison 1 Budget 2026 - 2027 26 - 27 Certified	Comparison 1 to Parent Budget Increase / (Decrease)	%
Department: 01 - TIF DISTRICT #1								
08-01-4198002	COLLECTION EXPENSE	389.17	564.89	485.81	350.00	770.00	420.00	120.00%
08-01-4198501	GEAUX FRESH	8,431.20	8,972.80	6,350.40	10,000.00	10,000.00	0.00	0.00%
	Total Department: 01 - TIF DISTRICT #1:	**8,820.37**	**9,537.69**	**6,836.21**	**10,350.00**	**10,770.00**	**420.00**	**4.06%**
	Total Fund: 08 - TIF DISTRICT #1:	**18,048.70**	**31,731.96**	**27,801.38**	**15,450.00**	**45,430.00**	**29,980.00**	**194.05%**

City of Minden
Annual Budget Report
Fiscal Year 2026 – 2027

Sales Tax Fund – TIF District 2

City of Minden
Annual Budget Report
Fiscal Year 2026 – 2027

Sales Tax Fund – TIF District 2
Composite Budget

Revenues:		**Expenditures:**	
Sales & Use Tax	$145,000.00	Collection Expense	$2,030.00
Interest	$ 10,000.00		
Total Revenues:	$155,000.00	Total Expenditures:	$2,030.00

Surplus: $152,970.00

City of Minden
Annual Budget Report
Fiscal Year 2026 – 2027

Sales Tax Fund – TIF District 2
Revenues

Account Number		2023-2024 Total Activity	2024 - 2025 Total Activity	2025 - 2026 YTD Activity Through Jun	Parent Budget 2025 - 2026 25-26 Certified	Comparison 1 Budget 2026 - 2027 26 - 27 Certified	Comparison 1 to Parent Budget Increase / (Decrease)	%
Fund: 09 - TIF DISTRICT #2								
Department: 00 - UNDESIGNATED								
09-00-3111201	SALES & USE TAX	156,526.21	138,207.59	106,268.36	136,000.00	145,000.00	9,000.00	6.62%
09-00-3611019	INT EARNED - SALES TAX MM	7,590.53	9,071.17	7,801.68	7,500.00	10,000.00	2,500.00	33.33%
	Total Department: 00 - UNDESIGNATED:	**164,116.74**	**147,278.76**	**114,070.04**	**143,500.00**	**155,000.00**	**11,500.00**	**8.01%**

City of Minden
Annual Budget Report
Fiscal Year 2026 – 2027

Sales Tax Fund – TIF District 2
Expenditures

Account Number		2023-2024 Total Activity	2024 - 2025 Total Activity	2025 - 2026 YTD Activity Through Jun	Parent Budget 2025 - 2026 25-26 Certified	Comparison 1 Budget 2026 - 2027 26 - 27 Certified	Comparison 1 to Parent Budget Increase / (Decrease)	%
Department: 02 - TIF DISTRICT #2								
09-02-4198002	COLLECTION EXPENSE	2,278.23	1,934.91	1,487.75	2,200.00	2,030.00	-170.00	-7.73%
	Total Department: 02 - TIF DISTRICT #2:	**2,278.23**	**1,934.91**	**1,487.75**	**2,200.00**	**2,030.00**	**-170.00**	**-7.73%**
	Total Fund: 09 - TIF DISTRICT #2:	**161,838.51**	**145,343.85**	**112,582.29**	**141,300.00**	**152,970.00**	**11,670.00**	**8.26%**

City of Minden
Annual Budget Report
Fiscal Year 2026 – 2027

Sales Tax Fund – TIF District 3

City of Minden
Annual Budget Report
Fiscal Year 2026 – 2027

Sales Tax Fund – TIF District 3
Composite Budget

Revenues:		**Expenditures:**	
Sales & Use Tax	$35,000.00	Collection Expense	$490.00
Interest	$ 800.00		
Total Revenues:	$35,800.00	Total Expenditures:	$490.00

Surplus: $35,310.00

City of Minden
Annual Budget Report
Fiscal Year 2026 – 2027

Sales Tax Fund – TIF District 3
Revenues

Account Number		2023-2024 Total Activity	2024 - 2025 Total Activity	2025 - 2026 YTD Activity Through Jun	Parent Budget 2025 - 2026 25-26 Certified	Comparison 1 Budget 2026 - 2027 26 - 27 Certified	Comparison 1 to Parent Budget Increase / (Decrease)	%
Fund: 10 - TIF DISTRICT #3								
Department: 00 - UNDESIGNATED								
10-00-3111201	SALES & USE TAX	18,280.16	32,076.23	26,152.28	25,000.00	35,000.00	10,000.00	40.00%
10-00-3611019	INT EARNED - SALES TAX MM	135.56	398.61	514.13	300.00	800.00	500.00	166.67%
	Total Department: 00 - UNDESIGNATED:	**18,415.72**	**32,474.84**	**26,666.41**	**25,300.00**	**35,800.00**	**10,500.00**	**41.50%**

City of Minden
Annual Budget Report
Fiscal Year 2026 – 2027

Sales Tax Fund – TIF District 3
Expenditures

Account Number		2023-2024 Total Activity	2024 - 2025 Total Activity	2025 - 2026 YTD Activity Through Jun	Parent Budget 2025 - 2026 25-26 Certified	Comparison 1 Budget 2026 - 2027 26 - 27 Certified	Comparison 1 to Parent Budget Increase / (Decrease)	%
Department: 03 - TIF DISTRICT #3								
10-03-4198002	COLLECTION EXPENSE	255.94	449.07	378.03	350.00	490.00	140.00	40.00%
	Total Department: 03 - TIF DISTRICT #3:	**255.94**	**449.07**	**378.03**	**350.00**	**490.00**	**140.00**	**40.00%**
	Total Fund: 10 - TIF DISTRICT #3:	**18,159.78**	**32,025.77**	**26,288.38**	**24,950.00**	**35,310.00**	**10,360.00**	**41.52%**

City of Minden
Annual Budget Report
Fiscal Year 2026 – 2027

Sales Tax Fund – TIF District 4

City of Minden
Annual Budget Report
Fiscal Year 2026 – 2027

Sales Tax Fund – TIF District 4
Composite Budget

Revenues:		**Expenditures:**	
Sales & Use Tax	$2,200.00	Collection Expense	$31.00
Interest	$ 200.00		
Total Revenues:	$2,400.00	Total Expenditures:	$31.00

Surplus: $2,369.00

City of Minden
Annual Budget Report
Fiscal Year 2026 – 2027

Sales Tax Fund – TIF District 4
Revenues

Account Number		2023-2024 Total Activity	2024 - 2025 Total Activity	2025 - 2026 YTD Activity Through Jun	Parent Budget 2025 - 2026 25-26 Certified	Comparison 1 Budget 2026 - 2027 26 - 27 Certified	Comparison 1 to Parent Budget Increase / (Decrease)	%
Fund: 11 - TIF DISTRICT #4								
Department: 00 - UNDESIGNATED								
11-00-3111201	SALES & USE TAX	2,102.52	2,166.83	1,988.04	2,000.00	2,200.00	200.00	10.00%
11-00-3611019	INT EARNED - SALES TAX MM	111.83	133.97	115.64	200.00	200.00	0.00	0.00%
	Total Department: 00 - UNDESIGNATED:	**2,214.35**	**2,300.80**	**2,103.68**	**2,200.00**	**2,400.00**	**200.00**	**9.09%**

City of Minden
Annual Budget Report
Fiscal Year 2026 – 2027

Sales Tax Fund- TIF District 4
Expenditures

Account Number		2023-2024 Total Activity	2024 - 2025 Total Activity	2025 - 2026 YTD Activity Through Jun	Parent Budget 2025 - 2026 25-26 Certified	Comparison 1 Budget 2026 - 2027 26 - 27 Certified	Comparison 1 to Parent Budget Increase / (Decrease)	%
Department: 04 - TIF DISTRICT #4								
11-04-4198002	COLLECTION EXPENSE	31.78	30.34	27.83	350.00	31.00	-319.00	-91.14%
	Total Department: 04 - TIF DISTRICT #4:	**31.78**	**30.34**	**27.83**	**350.00**	**31.00**	**-319.00**	**-91.14%**
	Total Fund: 11 - TIF DISTRICT #4:	**2,182.57**	**2,270.46**	**2,075.85**	**1,850.00**	**2,369.00**	**519.00**	**28.05%**

City of Minden
Annual Budget Report
Fiscal Year 2026 – 2027

Sales Tax Sinking Fund

City of Minden
Annual Budget Report
Fiscal Year 2026 – 2027

Sales Tax Sinking Fund
Composite Budget

Revenues:		**Expenditures:**	
Interest Sewer Plant Sales Tax Reserves	$40,000.00	-----	$0.00
Total Revenues:	$40,000.00	Total Expenditures:	$0.00

Surplus: $40,000.00

City of Minden
Annual Budget Report
Fiscal Year 2026 – 2027

Sales Tax Sinking Fund
Revenues/Expenditures

Budget Comparison Report

Account Number		2023-2024 Total Activity	2024 - 2025 Total Activity	2025 - 2026 YTD Activity Through Jun	Parent Budget 2025 - 2026 25-26 Certified	Comparison 1 Budget 2026 - 2027 26 - 27 Certified	Comparison 1 to Parent Budget Increase / (Decrease)	%
Fund: 12 - SALES TAX SINKING FUND								
Department: 00 - UNDESIGNATED								
12-00-3611024	INT EARNED - SPST RESERVE	33,273.04	31,084.75	2,434.80	40,000.00	40,000.00	0.00	0.00%
	Total Department: 00 - UNDESIGNATED:	**33,273.04**	**31,084.75**	**2,434.80**	**40,000.00**	**40,000.00**	**0.00**	**0.00%**
	Total Fund: 12 - SALES TAX SINKING FUND:	**33,273.04**	**31,084.75**	**2,434.80**	**40,000.00**	**40,000.00**	**0.00**	**0.00%**

City of Minden
Annual Budget Report
Fiscal Year 2026 – 2027

LCDBG Fund

City of Minden
Annual Budget Report
Fiscal Year 2026 – 2027

LCDBG Fund
Composite Budget

Revenues:		**Expenditures:**	
-----	$0.00	-----	$0.00
Total Revenues:	$0.00	Total Expenditures:	$0.00

City of Minden
Annual Budget Report
Fiscal Year 2026 – 2027

LCDBG Fund
Revenues/Expenditures

Budget Comparison Report

Account Number		2023-2024 Total Activity	2024 - 2025 Total Activity	2025 - 2026 YTD Activity Through Jun	Parent Budget 2025 - 2026 25-26 Certified	Comparison 1 Budget 2026 - 2027 26 - 27 Certified	Comparison 1 to Parent Budget Increase / (Decrease)	%
Fund: 14 - LCDBG FUND								
Department: 00 - UNDESIGNATED								
14-00-3311101	GRANT | LCDBG	1,158,000.07	0.00	0.00	0.00	0.00	0.00	0.00%
14-00-4117098	CONSTRUCTION IN PROGRESS	0.07	0.00	0.00	0.00	0.00	0.00	0.00%
	Total Department: 00 - UNDESIGNATED:	**1,158,000.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
	Total Fund: 14 - LCDBG FUND:	**1,158,000.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**

City of Minden
Annual Budget Report
Fiscal Year 2026 – 2027

Capital Improvement Fund - Water

City of Minden
Annual Budget Report
Fiscal Year 2026 – 2027

Capital Improvement Fund - Water

Composite Budget

Revenues:		**Expenditures:**	
-----	$0.00	-----	$0.00
Total Revenues:	$0.00	Total Expenditures:	$0.00

City of Minden
Annual Budget Report
Fiscal Year 2026 – 2027

Capital Improvement Fund - Water

Revenues/Expenditures

Account Number		2023-2024 Total Activity	2024 - 2025 Total Activity	2025 - 2026 YTD Activity Through Jun	Parent Budget 2025 - 2026 25-26 Certified	Comparison 1 Budget 2026 - 2027 26 - 27 Certified	Comparison 1 to Parent Budget Increase / (Decrease)	%
Fund: 17 - CAP IMP - WATER								
Department: 00 - UNDESIGNATED								
17-00-4117105	OTHER THAN BUILDINGS	107,390.09	0.00	0.00	0.00	0.00	0.00	0.00%
17-00-4119002	TRANSFER TO WATER AND ELE	87,138.98	0.00	0.00	0.00	0.00	0.00	0.00%
	Total Department: 00 - UNDESIGNATED:	**194,529.07**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
	Total Fund: 17 - CAP IMP - WATER:	**194,529.07**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**

City of Minden
Annual Budget Report
Fiscal Year 2026 – 2027

Capital Improvement Fund - Electric

City of Minden
Annual Budget Report
Fiscal Year 2026 – 2027

Capital Improvement Fund - Electric
Composite Budget

Revenues:		**Expenditures:**	
Interest	$10,000.00	----------	$0.00
Total Revenues:	$10,000.00	Total Expenditures:	$0.00

Surplus: $10,000.00

City of Minden
Annual Budget Report
Fiscal Year 2026 – 2027

Capital Improvement Fund - Electric
Revenues/Expenditures

Account Number		2023-2024 Total Activity	2024 - 2025 Total Activity	2025 - 2026 YTD Activity Through Jun	Parent Budget 2025 - 2026 25-26 Certified	Comparison 1 Budget 2026 - 2027 26 - 27 Certified	Comparison 1 to Parent Budget Increase / (Decrease)	%
Fund: 18 - CAP IMP - ELECTRIC								
Department: 00 - UNDESIGNATED								
18-00-3611027	INT EARNED - CAP IMP ELEC	0.00	0.00	0.00	0.00	10,000.00	10,000.00	0.00%
18-00-4119001	TRANSFER TO GENERAL FUND	200,000.00	0.00	0.00	0.00	0.00	0.00	0.00%
18-00-4119018	MOVE FUND BALANCE TO CAP	0.00	0.00	0.00	87,000.00	0.00	-87,000.00	-100.00%
	Total Department: 00 - UNDESIGNATED:	**-200,000.00**	**0.00**	**0.00**	**-87,000.00**	**10,000.00**	**97,000.00**	**-111.49%**
	Total Fund: 18 - CAP IMP - ELECTRIC:	**-200,000.00**	**0.00**	**0.00**	**-87,000.00**	**10,000.00**	**97,000.00**	**-111.49%**

City of Minden
Annual Budget Report
Fiscal Year 2026 – 2027

Capital Improvement Fund - Streets

City of Minden
Annual Budget Report
Fiscal Year 2026 – 2027

Capital Improvement Fund - Streets
Composite Budget

Revenues:		**Expendítures:**	
----------	$0.00	----------	$0.00
Total Revenues:	$0.00	Total Expenditures:	$0.00

City of Minden
Annual Budget Report
Fiscal Year 2026 – 2027

Capital Improvement Fund - Streets
Revenues/Expenditures

Account Number		2023-2024 Total Activity	2024 - 2025 Total Activity	2025 - 2026 YTD Activity Through Jun	Parent Budget 2025 - 2026 25-26 Certified	Comparison 1 Budget 2026 - 2027 26 - 27 Certified	Comparison 1 to Parent Budget Increase / (Decrease)	%
Fund: 19 - CAP IMP - STREETS								
Department: 00 - UNDESIGNATED								
19-00-3611028	INT EARNED - CAP IMP ST	17,778.80	5,814.86	4,174.57	10,000.00	0.00	-10,000.00	-100.00%
19-00-3901013	FUND BALANCE FROM CAP IMI	0.00	0.00	0.00	87,000.00	0.00	-87,000.00	-100.00%
19-00-4119001	TRANSFER TO GENERAL FUND	260,000.00	0.00	0.00	87,000.00	0.00	-87,000.00	-100.00%
	Total Department: 00 - UNDESIGNATED:	**-242,221.20**	**5,814.86**	**4,174.57**	**10,000.00**	**0.00**	**-10,000.00**	**-100.00%**
	Total Fund: 19 - CAP IMP - STREETS:	**-242,221.20**	**5,814.86**	**4,174.57**	**10,000.00**	**0.00**	**-10,000.00**	**-100.00%**

Fund 20

City of Minden
Annual Budget Report
Fiscal Year 2026 – 2027

Police Bond Fund

City of Minden
Annual Budget Report
Fiscal Year 2026 – 2027

Police Bond Fund
Composite Budget

Revenues:		Expenditures:	
Bonds	$200,000.00	Refunds	$ 65,000.00
Tickets / Fines	$ 80,000.00	City Court Payments	$100,000.00
Criminal Fines	$ 50,000.00	Transfer to General Fund	$147,500.00
Credit Card Convenience Fee	$ 3,000.00	Bank Charges / Collection Expense	$ 2,000.00
Total Revenues:	$333,000.00	Total Expenditures:	$314,500.00

Surplus: $18,500.00

City of Minden
Annual Budget Report
Fiscal Year 2026 – 2027

Police Bond Fund
Revenues/Expenditures

Budget Comparison Report

Account Number		2023-2024 Total Activity	2024 - 2025 Total Activity	2025 - 2026 YTD Activity Through Jun	Parent Budget 2025 - 2026 25-26 Certified	Comparison 1 Budget 2026 - 2027 26 - 27 Certified	Comparison 1 to Parent Budget Increase / (Decrease)	%
Fund: 20 - POLICE BOND FUND								
Department: 00 - UNDESIGNATED								
20-00-3429001	BANK OVERAGE / SHORTAGE	382.00	0.00	-272.00	0.00	0.00	0.00	0.00%
20-00-3512002	CASH BONDS	194,495.50	203,358.90	135,933.52	170,000.00	200,000.00	30,000.00	17.65%
20-00-3512011	TICKETS/FINES	113,004.50	91,343.52	51,612.25	80,000.00	80,000.00	0.00	0.00%
20-00-3512014	CRIMINAL FINES	10,786.00	40,545.00	32,398.00	50,000.00	50,000.00	0.00	0.00%
20-00-3512017	CC CONVENIENCE FEE	595.83	2,377.32	1,571.86	3,000.00	3,000.00	0.00	0.00%
20-00-3611008	INSUFFICIENT CHECK CHARGE	37.00	0.00	0.00	0.00	0.00	0.00	0.00%
20-00-4118001	BANK CHARGES	410.74	196.30	416.94	200.00	500.00	300.00	150.00%
20-00-4118002	COLLECTION EXPENSE	100.45	1,163.10	787.39	1,500.00	1,500.00	0.00	0.00%
20-00-4118098	REFUNDS	43,444.00	42,625.00	47,036.00	40,000.00	65,000.00	25,000.00	62.50%
20-00-4118099	CITY COURT PAYMENTS	147,188.22	95,366.86	58,375.52	100,000.00	100,000.00	0.00	0.00%
20-00-4119001	TRANSFER TO GENERAL FUND	136,335.83	162,350.00	90,069.75	115,000.00	147,500.00	32,500.00	28.26%
	Total Department: 00 - UNDESIGNATED:	**-8,178.41**	**35,923.48**	**24,558.03**	**46,300.00**	**18,500.00**	**-27,800.00**	**-60.04%**
	Total Fund: 20 - POLICE BOND FUND:	**-8,178.41**	**35,923.48**	**24,558.03**	**46,300.00**	**18,500.00**	**-27,800.00**	**-60.04%**

City of Minden
Annual Budget Report
Fiscal Year 2026 – 2027

Drug Task Force Fund

City of Minden
Annual Budget Report
Fiscal Year 2026 – 2027

Drug Task Force Fund
Composite Budget

Revenues:		**Expenditures:**	
Seized Funds	$13,000.00	Drug Task Force	$12,000.00
		Canine	$ 1,000.00
Total Revenues:	$13,000.00	Total Expenditures:	$13,000.00

City of Minden
Annual Budget Report
Fiscal Year 2026 – 2027

Drug Task Force Fund
Revenues/Expenditures

Account Number		2023-2024 Total Activity	2024 - 2025 Total Activity	2025 - 2026 YTD Activity Through Jun	Parent Budget 2025 - 2026 25-26 Certified	Comparison 1 Budget 2026 - 2027 26 - 27 Certified	Comparison 1 to Parent Budget Increase / (Decrease)	%
Fund: 21 - DRUG TASK FORCE								
Department: 00 - UNDESIGNATED								
21-00-3512012	SEIZED FUNDS	0.00	10,831.28	989.61	8,000.00	13,000.00	5,000.00	62.50%
21-00-4215018	DRUG TASK FORCE	20,754.88	10,854.00	5,930.00	5,000.00	12,000.00	7,000.00	140.00%
21-00-4215019	CANINE	0.00	280.00	1,000.00	0.00	1,000.00	1,000.00	0.00%
	Total Department: 00 - UNDESIGNATED:	**-20,754.88**	**-302.72**	**-5,940.39**	**3,000.00**	**0.00**	**-3,000.00**	**-100.00%**
	Total Fund: 21 - DRUG TASK FORCE:	**-20,754.88**	**-302.72**	**-5,940.39**	**3,000.00**	**0.00**	**-3,000.00**	**-100.00%**

City of Minden
Annual Budget Report
Fiscal Year 2026 – 2027

STEP Fund

City of Minden
Annual Budget Report
Fiscal Year 2026 – 2027
STEP Fund
Composite Budget

Revenues:		**Expenditures:**	
Traffic Tickets	$1,600,000.00	Payout to City Court - STEP Revenue	$ 270,931.00
Interest	$ 1,000.00	Transfer to City - Reimburse STEP Expenses	$ 275,000.00
Credit Card Convenience Fee	$ 1,200.00	Payout to Marshal - STEP Revenue	$ 242,276.00
		Transfer to City - STEP Revenue	$ 541,862.00
		Transfer to Police - STEP Revenue	$ 270,931.00
		Collection Expense	$ 1,200.00
Total Revenues:	$1,602,200.00	Total Expenditures:	$1,602,200.00

City of Minden
Annual Budget Report
Fiscal Year 2026 – 2027

STEP Fund
Revenues/Expenditures

Budget Comparison Report

Account Number		2023-2024 Total Activity	2024 - 2025 Total Activity	2025 - 2026 YTD Activity Through Jun	Parent Budget 2025 - 2026 25-26 Certified	Comparison 1 Budget 2026 - 2027 26 - 27 Certified	Comparison 1 to Parent Budget Increase / (Decrease)	%
Fund: 22 - STEP								
Department: 00 - UNDESIGNATED								
22-00-3429007	CC CONVENIENCE FEE	144.00	850.73	565.61	1,200.00	1,200.00	0.00	0.00%
22-00-3512011	STEP TRAFFIC TICKETS	1,245,456.09	1,288,208.00	1,377,608.00	1,350,000.00	1,600,000.00	250,000.00	18.52%
22-00-3611100	INTEREST - STEP	962.83	862.63	741.10	1,000.00	1,000.00	0.00	0.00%
22-00-4118001	BANK CHARGE	0.00	0.00	233.64	0.00	0.00	0.00	0.00%
22-00-4118002	COLLECTION EXPENSE	33.01	959.86	382.40	600.00	1,200.00	600.00	100.00%
22-00-4118099	PAY OUT TO CITY COURT STEP	181,284.00	216,590.81	212,571.75	239,150.00	270,931.00	31,781.00	13.29%
22-00-4119001	TRANSFER REIMBURSE STEP EX	338,429.87	253,577.40	215,880.62	250,000.00	275,000.00	25,000.00	10.00%
22-00-4119002	PAY OUT TO MARSHAL OFFICE	143,030.00	168,880.00	163,520.00	145,000.00	242,276.00	97,276.00	67.09%
22-00-4119003	TRANSFER TO CITY	362,568.01	433,181.62	425,143.49	478,300.00	541,862.00	63,562.00	13.29%
22-00-4119008	TRANSFER TO PD STEP	181,284.00	216,590.81	212,571.75	239,150.00	270,931.00	31,781.00	13.29%
	Total Department: 00 - UNDESIGNATED:	**39,934.03**	**140.86**	**148,611.06**	**0.00**	**0.00**	**0.00**	**0.00%**
	Total Fund: 22 - STEP:	**39,934.03**	**140.86**	**148,611.06**	**0.00**	**0.00**	**0.00**	**0.00%**

City of Minden
Annual Budget Report
Fiscal Year 2026 – 2027

Police STEP Fund

City of Minden
Annual Budget Report
Fiscal Year 2026 – 2027

Police STEP Fund
Composite Budget

Revenues:		**Expenditures:**	
Transfer from STEP	$270,931.00	Maintenance Agreements	$ 47,731.00
Interest	$ 3,000.00	Materials	$238,000.00
Total Revenues:	$273,931.00	Total Expenditures:	$285,731.00

Surplus: $11,800.00

City of Minden
Annual Budget Report
Fiscal Year 2026 – 2027

Police STEP Fund
Revenues/Expenditures

Account Number		2023-2024 Total Activity	2024 - 2025 Total Activity	2025 - 2026 YTD Activity Through Jun	Parent Budget 2025 - 2026 25-26 Certified	Comparison 1 Budget 2026 - 2027 26 - 27 Certified	Comparison 1 to Parent Budget Increase / (Decrease)	%
Fund: 23 - STEP - POLICE								
Department: 00 - UNDESIGNATED								
23-00-3611101	INTEREST - STEP PD	1,157.49	1,585.62	1,707.60	1,500.00	3,000.00	1,500.00	100.00%
23-00-3901017	TRANSFER FROM STEP	0.00	216,590.81	212,571.75	239,150.00	270,931.00	31,781.00	13.29%
23-00-4117005	VEHICLES	0.00	0.00	34,641.50	0.00	0.00	0.00	0.00%
23-00-4118001	BANK CHARGES	70.00	0.00	0.00	0.00	0.00	0.00	0.00%
23-00-4119001	TRANSFER TO GENERAL FUND	-109,110.45	0.00	0.00	0.00	0.00	0.00	0.00%
23-00-4214303	MAINTENANCE AGREEMENTS	0.00	0.00	26,388.87	23,866.00	47,731.00	23,865.00	100.00%
23-00-4216011	MATERIALS	123,434.62	204,419.50	138,091.09	125,000.00	238,000.00	113,000.00	90.40%
23-00-4217002	COMPUTER PURCHASING	34,459.73	0.00	9,000.67	0.00	0.00	0.00	0.00%
	Total Department: 00 - UNDESIGNATED:	**-47,696.41**	**13,756.93**	**6,157.22**	**91,784.00**	**-11,800.00**	**-103,584.00**	**-112.86%**
	Total Fund: 23 - STEP - POLICE:	**-47,696.41**	**13,756.93**	**6,157.22**	**91,784.00**	**-11,800.00**	**-103,584.00**	**-112.86%**

City of Minden
Annual Budget Report
Fiscal Year 2026 – 2027

ARPA Fund

City of Minden
Annual Budget Report
Fiscal Year 2026 – 2027

ARPA Fund
Composite Budget

Revenues:		**Expenditures:**	
-----		-----	$0.00
Total Revenues:	$0.00	Total Expenditures:	$0.00

City of Minden
Annual Budget Report
Fiscal Year 2026 – 2027

ARPA Fund
Revenues/Expenditures

Account Number		2023-2024 Total Activity	2024 - 2025 Total Activity	2025 - 2026 YTD Activity Through Jun	Parent Budget 2025 - 2026 25-26 Certified	Comparison 1 Budget 2026 - 2027 26 - 27 Certified	Comparison 1 to Parent Budget Increase / (Decrease)	%
Fund: 24 - ARPA								
Department: 00 - UNDESIGNATED								
24-00-4111004	INTEREST EARNED - ARPA	175,975.78	35,705.57	52.17	0.00	0.00	0.00	0.00%
24-00-4117004	TOOLS & EQUIPMENT	0.00	35,839.00	0.00	0.00	0.00	0.00	0.00%
24-00-4117103	BUILDING STRUCTURE&IMPRO	0.00	107,806.82	0.00	0.00	0.00	0.00	0.00%
24-00-4117104	LAND ACQUISITION	0.00	425,000.00	0.00	0.00	0.00	0.00	0.00%
24-00-4117105	OTHER THAN BUILDINGS	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
24-00-4117106	PWCC PHASE I	753,591.60	226,539.19	0.00	0.00	0.00	0.00	0.00%
24-00-4117108	COMMUNITY HOUSE	74,677.80	10,578.07	0.00	0.00	0.00	0.00	0.00%
24-00-4117109	ANIMAL SHELTER	574.66	187,843.82	13,574.65	0.00	0.00	0.00	0.00%
24-00-4117110	PWCC PHASE II	89,204.20	642,833.00	0.00	0.00	0.00	0.00	0.00%
24-00-4117111	RECREATION CENTER	15,000.00	0.00	0.00	0.00	0.00	0.00	0.00%
24-00-4117115	CITY CLEANUP AND CONDEMN	13,185.72	0.00	0.00	0.00	0.00	0.00	0.00%
24-00-4117116	STREETS	0.00	1,568,450.00	0.00	0.00	0.00	0.00	0.00%
	Total Department: 00 - UNDESIGNATED:	**-770,258.20**	**-3,169,184.33**	**-13,522.48**	**0.00**	**0.00**	**0.00**	**0.00%**
	Total Fund: 24 - ARPA:	**-770,258.20**	**-3,169,184.33**	**-13,522.48**	**0.00**	**0.00**	**0.00**	**0.00%**
	Report Total:	**-748,992.17**	**-1,410,781.90**	**1,621,693.73**	**-560,079.00**	**-1,035,055.00**	**-474,976.00**	**84.81%**

City of Minden
Annual Budget Report
Fiscal Year 2026 – 2027

Funds Summary

Fund Summary

Fund	2023-2024 Total Activity	2024 - 2025 Total Activity	2025 - 2026 YTD Activity Through Jun	Parent Budget 2025 - 2026 25-26 Certified	Comparison 1 Budget 2026 - 2027 26 - 27 Certified	Comparison 1 to Parent Budget Increase / (Decrease)	%
01 - GENERAL FUND	-2,291,423.96	1,010,820.02	3,639,704.57	12,408.00	0.00	-12,408.00	-100.00%
02 - WATER & ELECTRIC FUND	2,379,488.80	-329,746.86	-1,971,987.75	-1.00	0.00	1.00	-100.00%
03 - SALES TAX FUND	-472,216.06	370,264.99	-881,674.29	-860,120.00	-663,917.00	196,203.00	-22.81%
07 - SEWER PLANT SALES TAX FD	-312,639.41	409,274.08	500,430.49	0.00	-663,917.00	-663,917.00	0.00%
08 - TIF DISTRICT #1	18,048.70	31,731.96	27,801.38	15,450.00	45,430.00	29,980.00	194.05%
09 - TIF DISTRICT #2	161,838.51	145,343.85	112,582.29	141,300.00	152,970.00	11,670.00	8.26%
10 - TIF DISTRICT #3	18,159.78	32,025.77	26,288.38	24,950.00	35,310.00	10,360.00	41.52%
11 - TIF DISTRICT #4	2,182.57	2,270.46	2,075.85	1,850.00	2,369.00	519.00	28.05%
12 - SALES TAX SINKING FUND	33,273.04	31,084.75	2,434.80	40,000.00	40,000.00	0.00	0.00%
14 - LCDBG FUND	1,158,000.00	0.00	0.00	0.00	0.00	0.00	0.00%
17 - CAP IMP - WATER	194,529.07	0.00	0.00	0.00	0.00	0.00	0.00%
18 - CAP IMP - ELECTRIC	-200,000.00	0.00	0.00	-87,000.00	10,000.00	97,000.00	-111.49%
19 - CAP IMP - STREETS	-242,221.20	5,814.86	4,174.57	10,000.00	0.00	-10,000.00	-100.00%
20 - POLICE BOND FUND	-8,178.41	35,923.48	24,558.03	46,300.00	18,500.00	-27,800.00	-60.04%
21 - DRUG TASK FORCE	-20,754.88	-302.72	-5,940.39	3,000.00	0.00	-3,000.00	-100.00%
22 - STEP	39,934.03	140.86	148,611.06	0.00	0.00	0.00	0.00%
23 - STEP - POLICE	-47,696.41	13,756.93	6,157.22	91,784.00	-11,800.00	-103,584.00	-112.86%
24 - ARPA	-770,258.20	-3,169,184.33	-13,522.48	0.00	0.00	0.00	0.00%
Report Total:	**-748,992.17**	**-1,410,781.90**	**1,621,693.73**	**-560,079.00**	**-1,035,055.00**	**-474,976.00**	**84.81%**