

## BUDGET ADOPTION ORDINANCE

### Ordinance 2026-3

An ordinance amending the 2025-2026 budget and adopting the 2026-2027 operating and capital outlay budgets of revenues and expenditures for the Town of St. Francisville.

**SECTION 1.** The Operating and Capital Outlay Budgets for the year ending June 30, 2026 (as attached) are amended, as summarized for all funds, and the 2027 Operating and Capital Outlay Budgets for the year then ending are adopted, as follows:

	2026			2027
	Original	Adjusted	Amended	Proposed
<b>Revenues</b>				
Taxes	\$ 2,585,825	\$ 336,175	\$ 2,922,000	\$ 2,930,000
Intergovernmental	153,700	818,300	972,000	5,859,000
Charges for services	5,887,500	310,500	6,198,000	6,619,100
License and permits	74,800	61,500	136,300	136,500
Fines	73,100	(57,900)	15,200	109,500
Interest & other	114,137	(34,400)	79,737	67,350
Other financing sources	1,600,000	364,884	1,964,884	-
Total revenue and other financing sources	\$ 10,489,062	\$ 1,799,059	\$ 12,288,121	\$ 15,721,450
<b>Expenditures</b>				
General government	\$ 1,058,416	\$ 191,099	\$ 1,249,515	\$ 694,050
Public safety				
Police	844,400	72,600	917,000	893,500
Fire	221,630	(33,730)	187,900	302,500
Streets	343,200	69,600	412,800	453,000
Economic development	180,900	11,000	191,900	192,100
Utility operations	6,063,700	881,850	6,945,550	6,793,700
Capital outlay	75,000	1,265,000	1,340,000	5,812,000
Other financing uses	1,600,000	(60,116)	1,539,884	-
Total expenditures	\$ 10,387,246	\$ 2,397,303	\$ 12,784,549	\$ 15,140,850

**SECTION 2.** The amendment of the 2026 budget and the adoption of the 2027 operating and capital outlay budget of expenditures is declared to be an appropriation of funds as set forth in the budget classifications, and all appropriations shall lapse at each year-end.

**SECTION 3.** Amounts are available for expenditure only to the extent included within these budgets.

**SECTION 4.** Personnel pay raises are subject to performance evaluation and will be implemented based on a recommendation from the Town department manager and Mayor.

**SECTION 5.** The Mayor is hereby authorized to make line-item adjustments during fiscal year 2027 within a functional department. Such adjustments shall be reported to the Town Council. To the extent actual expenditures exceed the amount appropriated by 5 percent or more in an individual fund, the Mayor will recommend a budget amendment in accordance with La. R.S. 39:1311.

**SECTION 6.** The Sales Tax Special Revenue Fund is hereby dissolved effective June 30, 2026, following the completion of its intended purpose as set forth in prior ordinances and pursuant to the reorganization of the Town's fund structure.

Upon dissolution, the Town Clerk shall determine the remaining available fund balance of the Sales Tax Special Revenue Fund as of the effective date after settlement of all liabilities, encumbrances, and obligations.

An amount of approximately \$810,000 shall be transferred to the General Fund to support governmental operations.

An amount of approximately \$630,000 shall be transferred to the Sewer Utility Enterprise Fund to support operations and capital improvements.

The Mayor, Town Clerk, and appropriate officials are authorized to close the fund, execute transfers, and ensure all accounting entries are recorded in accordance with GAAP.

All transfers shall be reflected in the Town's budget and accounting records and comply with the Local Government Budget Act.

Whereas, the proposed budget was duly noticed, and a public hearing was held on June 9, 2026.

Whereas, the Town Council reviewed and revised the proposed budget.

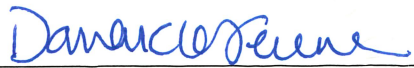
This ordinance having been submitted to a vote, the results are as follows:

Yeas: Cameron Delaney, Gigi Robertson, E. Tommy Wheeler, and John Wilson

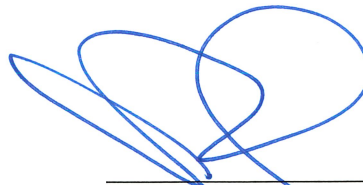
Nays: none

Absent: Abby Cochran

This ordinance was adopted on June 9, 2026.



Dana LeJeune-Town Clerk



Andrew J. D'Aquila-Mayor