

BUDGET ADOPTION RESOLUTION

A Resolution adopting the Budget of Revenues and Expenditures Ordinance for the **fiscal year 2026-2027 CITY OF PATTERSON, LOUISIANA.**

BE IT RESOLVED by the Mayor and City Council Members of the City of Patterson, Louisiana, in general session convened that:

SECTION I: The attached detailed estimate of revenues and reflected in the consolidated statement, the supporting line-item budget, and such other fiscal exhibits and information as required by Section 1308(D) Louisiana Local Government Budget Act, be and the same is hereby adopted to serve as the Budget of Revenues for the City for **Fiscal Year July 1, 2026 to June 30, 2027.**

SECTION II: The attached detailed statement of expenditures as reflected in the consolidated statement, the supporting line-item budget, and such other fiscal exhibits and information as required by Section 1308(D), Louisiana Local Government Budget Act, be and the same is hereby adopted to serve as the Budget of Expenditures for the City for the **Fiscal Year July 1, 2026 to June 30, 2027.**

SECTION III: The adoption of the Budget of Expenditures as reflected in the attached line-item budget containing account object of expenditures classifications shall be declared to the appropriation of the amounts set therein as established in each budget classification by object of expenditures.

SECTION IV: The amounts appropriated for all accounts shall not exceed the amounts fixed therefore in the Budget of Expenditures; nothing contained in this section shall be construed to prohibit the governing authority from amending or making an appropriation to and for a contingent fund to be used in cases of emergency.

This Resolution, having been read section by section and having considered in the same manner, the vote thereon was as follows:

YEAS: DeMale Bowden, Jr., Lee Condolle, Ray Dewey, Mamie Perry, Miranda Weinbach

NAYS: None

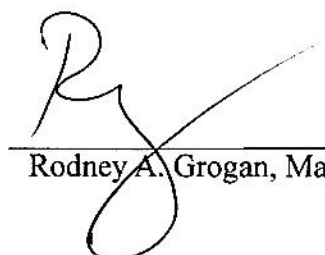
ABSENT: None

NOT VOTING: None

This Resolution was declared duly adopted on the **2nd day of June, 2026.**



Monica Mabile, Accounting Clerk



Rodney A. Grogan, Mayor

CITY OF PATTERSON, LOUISIANA

GENERAL FUND BUDGET

YEAR ENDED JUNE 30, 2027

	2025 - 2026 Budget	2025 - 2026 Amended	2026 - 2027 Budget
Revenues			
Taxes	2,041,000	2,291,000	2,241,000
Licenses and Permits	202,250	202,250	197,750
Intergovernmental	202,700	217,700	194,900
Charges for Services	782,328	782,328	807,328
Fines and Forfeits	360,000	360,000	410,000
Miscellaneous	113,075	138,100	161,300
Total Revenues	3,701,353	3,991,378	4,012,278
Expenditures			
General Government			
Administrative	1,030,375	1,014,825	898,970
Mechanic Shop	0		
Public Safety			
Police	2,070,122	2,020,922	1,683,600
Fire	80,750	78,050	76,650
Highways and Streets	755,100	676,350	584,700
Culture and Recreation	91,600	91,450	91,624
Sanitation	672,000	672,000	660,000
Capital Outlay	133,000	133,000	111,000
Debt Service	0		
Total Expenditures	4,832,947	4,686,597	4,106,544
Excess (deficiency) of Revenues over Expenditures	-1,131,594	-695,219	-94,266
Other Financing Sources			
Proceeds from Capital Lease	0		
Subgrants to other Governments	0		
Operating Transfers In	1,044,970	1,044,970	1,045,000
Operating Transfers Out	0		
Total Other Financing Sources	1,044,970	1,044,970	1,045,000
Excess (deficiency) of revenues and Other sources over expenditures)	-86,624	349,751	950,734
Fund Balance Beginning	3,278,175	3,278,175	3,627,926
Fund Balance, Ending	3,191,551	3,627,926	4,578,660

CITY OF PATTERSON, LOUISIANA
COMBINED UTILITY FUND BUDGET

YEAR ENDED JUNE 30, 2027

	2025 - 2026 Budget	2025 - 2026 Amended	2026 - 2027 Budget
Revenues			
Charges for Service			
03109 Gas Sales	900,000	900,000	866,000
03129 Gas	4,400	4,400	3,000
03149 Gas Extensions	5,700	5,700	2,500
03301 Water Sales	1,600,000	1,600,000	1,570,000
03321 Water Connections	2,500	2,500	2,500
03341 Water Extensions	500	500	500
03472 ACT 125 (Safe Drinking Water)	31,000	31,000	31,000
03513 Sewer Fees	900,000	990,000	1,060,000
03523 Sewer Permits	500	500	250
03470 Sales Tax	5,000	5,000	8,000
03700 Delinquent Charges	85,000	85,000	92,000
03620 Connection Fees	12,000	12,000	16,000
03640 Pressure Check Fees	300	300	150
03710 NSF Fees	1,000	1,000	1,000
03720 Reconnection Fees	17,000	17,000	20,000
03730 After Hour Fees	500	500	350
03740 Transfer Fees	4,000	4,000	4,000
03970 Miscellaneous	20,000	20,000	60,000
Total Revenues	<u>3,589,400</u>	<u>3,679,400</u>	<u>3,737,250</u>
Operating Expenses			
Administrative	821,446	806,175	755,825
Gas Department	800,542	670,121	656,781
Water Department	1,418,698	1,390,948	1,379,248
Sewerage Department	837,702	784,902	819,489
Total Operating Expense	<u>3,878,388</u>	<u>3,652,146</u>	<u>3,611,343</u>
Operating Income (loss)	-288,988	27,254	125,907
Nonoperating revenues (expenses)			
03900 Interest Income	29,000	29,000	6,000
Proceeds from sale of assets			
Interest & Fiscal charges			
Total Nonoperating revenues	<u>29,000</u>	<u>29,000</u>	<u>6,000</u>
Income (loss) before contributions And transfers	-259,988	56,254	131,907
Contributions and Transfers in(out)			
Capital Contributions			
Operating transfers in			
Water Meter Match			
Operating Transfers Out (bond)	-118,000	-118,000	-118,000
Total Contribution and Transfers	<u>-118,000</u>	<u>-118,000</u>	<u>-118,000</u>
Increase (decrease) in Retained Earnings	-377,988	-61,746	13,907
Retained Earnings, Beginning	1,769,158	1,769,158	1,707,412
Retained Earnings, Ending	1,391,170	1,707,412	1,721,319