

LINCOLN PARISH SALES AND USE TAX COMMISSION

2026/2027 APPROVED BUDGET

<u>ACCOUNT</u>	<u>26/27 BUDGET</u>	<u>25/26 BUDGET</u>	<u>DIFFERENCE</u>	<u>INC.DEC %</u>
1 AUDIT EXPENSES	\$ 7,000.00	\$ 6,000.00	\$ 1,000.00	16.67%
2 BOND AND LIABILITY INSURANCE	\$ -	\$ -	\$ -	0.00%
3 CAPITAL ASSETS	\$ 5,000.00	\$ 5,000.00	\$ -	0.00%
4 COMPUTER SUPPLIES/SOFTWARE	\$ 26,000.00	\$ 26,000.00	\$ -	0.00%
5 CONFERENCE and EDUCATION	\$ 5,000.00	\$ 5,000.00	\$ -	0.00%
6 COPY MACHINE RENT	\$ 3,000.00	\$ 3,000.00	\$ -	0.00%
7 DUES/SUBSCRIPTIONS & INTERNET	\$ 4,000.00	\$ 4,000.00	\$ -	0.00%
8 ELECTRONIC FILING FEES	\$ 5,500.00	\$ 5,000.00	\$ 500.00	10.00%
9 EMPLOYEE GROUP INSURANCE	\$ 65,000.00	\$ 48,000.00	\$ 17,000.00	35.42%
10 EMPLOYEE RETIREMENT	\$ 27,000.00	\$ 27,000.00	\$ -	0.00%
11 LEGAL EXPENSES	\$ 18,000.00	\$ 18,000.00	\$ -	0.00%
12 MEDICARE EXPENSE	\$ 3,500.00	\$ 3,500.00	\$ -	0.00%
13 OFFICE MACH RENT/MAINT	\$ 2,000.00	\$ 2,000.00	\$ -	0.00%
14 OFFICE SUPPLIES	\$ 4,000.00	\$ 4,000.00	\$ -	0.00%
15 POSTAGE	\$ 15,000.00	\$ 13,500.00	\$ 1,500.00	11.11%
16 PRINTING	\$ 2,500.00	\$ 2,500.00	\$ -	0.00%
17 SALARY - ADMINISTRATOR	\$ 101,780.00	\$ 99,300.00	\$ 2,480.00	2.50%
18 SALARY - DEP ADMIN.	\$ 39,540.00	\$ 38,575.00	\$ 965.00	2.50%
19 SALARY - AUDITORS	\$ 105,105.00	\$ 102,541.00	\$ 2,564.00	2.50%
20 INS. EXP. RETIRED EMPLOYEES	\$ 7,000.00	\$ 7,000.00	\$ -	0.00%
21 TELEPHONE	\$ 1,200.00	\$ 1,200.00	\$ -	0.00%
22 TRAVEL	\$ 7,000.00	\$ 6,000.00	\$ 1,000.00	16.67%
23 UNION PARISH BANK SERVICE CHARGE	\$ 6,000.00	\$ -	\$ 6,000.00	100.00%
24 UTILITIES/BUILDING RENT/MAINTENANCE	\$ 9,500.00	\$ 9,500.00	\$ -	0.00%
25 WORKMEN'S COMPENSATION	\$ 500.00	\$ 500.00	\$ -	0.00%
<u>26 2026/2027 PROPOSED BUDGET</u>	<u>\$ 470,125.00</u>	<u>\$ 437,116.00</u>	<u>\$ 33,009.00</u>	<u>7.55%</u>
<u>27 RECEIPTS FROM UNION PARISH</u>	<u>\$ (215,000.00)</u>	<u>\$ (200,000.00)</u>	<u>\$ (15,000.00)</u>	<u>7.50%</u>
<u>28 NET BUDGET 2026-2027</u>	<u>\$ 255,125.00</u>	<u>\$ 237,116.00</u>	<u>\$ 18,009.00</u>	<u>7.60%</u>
<u>29 PERCENTAGE COST 2026/2027(est.)</u>				
30 LINCOLN PARISH SCHOOL BOARD	43.68641%	43.71084%	-0.02443%	-0.06%
31 LINCOLN PARISH POLICE JURY	13.12074%	13.12415%	-0.00341%	-0.03%
32 LINCOLN PARISH SHERIFF OFFICE	4.37302%	4.37471%	-0.00169%	-0.04%
33 CITY OF RUSTON	33.81920%	34.10603%	-0.28683%	-0.84%
34 CITY OF GRAMBLING	1.63910%	1.48785%	0.15125%	10.17%
35 LINCOLN PARISH FIRE DISTRICT #1	1.01979%	1.00231%	0.01748%	1.74%
36 VILLAGE OF CHOUDRANT	0.73419%	0.74027%	-0.00608%	-0.82%
37 TOWN OF DUBACH	0.19805%	0.17772%	0.02033%	11.44%
38 HOTEL/MOTEL TAX	1.21744%	1.10660%	0.11084%	10.02%
39 VILLAGE OF SIMSBORO	0.19206%	0.16953%	0.02253%	13.29%
40 TOTAL PERCENTAGE	100.00000%	100.00000%	0.00000%	0.00%
<u>ESTIMATED COST PER BODY FOR 2026/2027 AFTER UNION PARISH COLLECTION FEES</u>				
41 LINCOLN PARISH SCHOOL BOARD	\$ 111,455	\$ 103,645	\$ 7,810	7.53%
42 LINCOLN PARISH POLICE JURY	\$ 33,474	\$ 31,119	\$ 2,355	7.57%
43 LINCOLN PARISH SHERIFF OFFICE	\$ 11,157	\$ 10,373	\$ 784	7.55%
44 CITY OF RUSTON	\$ 86,281	\$ 80,871	\$ 5,410	6.69%
45 CITY OF GRAMBLING	\$ 4,182	\$ 3,528	\$ 654	18.53%
46 LINCOLN PARISH FIRE DISTRICT #1	\$ 2,602	\$ 2,377	\$ 225	9.47%
47 VILLAGE OF CHOUDRANT	\$ 1,873	\$ 1,755	\$ 118	6.71%
48 TOWN OF DUBACH	\$ 505	\$ 421	\$ 84	19.90%
49 HOTEL/MOTEL TAX	\$ 3,106	\$ 2,624	\$ 482	18.37%
50 VILLAGE OF SIMSBORO	\$ 490	\$ 402	\$ 88	21.89%
51 TOTAL EXPENSES	\$ 255,125	\$ 237,116	\$ 18,009	7.60%