

LINCOLN PARISH SALES AND USE TAX COMMISSION

2025/2026 PROPOSED BUDGET

<u>ACCOUNT</u>	<u>25/26 BUDGET</u>	<u>24/25 BUDGET</u>	<u>DIFFERENCE</u>	<u>INC.DEC %</u>
1 AUDIT EXPENSES	\$ 6,000.00	\$ 6,000.00	\$ -	0.00%
2 BOND AND LIABILITY INSURANCE	\$ -	\$ 700.00	\$ (700.00)	-100.00%
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	\$ 3,800.00	\$ 200.00	5.26%
8 ELECTRONIC FILING FEES	\$ 5,000.00	\$ 5,000.00	\$ -	0.00%
9 EMPLOYEE GROUP INSURANCE	\$ 48,000.00	\$ 58,000.00	\$ (10,000.00)	-17.24%
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	\$ 13,500.00	\$ 10,500.00	\$ 3,000.00	28.57%
16 PRINTING	\$ 2,500.00	\$ 2,500.00	\$ -	0.00%
17 SALARY - ADMINISTRATOR	\$ 99,300.00	\$ 96,875.00	\$ 2,425.00	2.50%
18 SALARY - DEP ADMIN.	\$ 38,575.00	\$ 37,633.00	\$ 942.00	2.50%
19 SALARY - AUDITORS	\$ 102,541.00	\$ 100,041.00	\$ 2,500.00	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	\$ 6,000.00	\$ 6,000.00	\$ -	0.00%
23 UTILITIES/BUILDING RENT/MAINTENANCE	\$ 9,500.00	\$ 9,500.00	\$ -	0.00%
24 WORKMEN'S COMPENSATION	\$ 500.00	\$ 500.00	\$ -	0.00%
25 <u>2025/2026 PROPOSED BUDGET</u>	\$ 437,116.00	\$ 438,749.00	\$ (1,633.00)	-0.37%
26 <u>RECEIPTS FROM UNION PARISH</u>	\$ (200,000.00)	\$ (185,000.00)	\$ (15,000.00)	8.11%
27 <u>NET BUDGET 2025-2026</u>	\$ 237,116.00	\$ 253,749.00	\$ (16,633.00)	-6.55%
28 <u>PERCENTAGE COST 2025/2026(est.)</u>				
29 LINCOLN PARISH SCHOOL BOARD	43.71084%	42.67006%	1.04078%	2.44%
30 LINCOLN PARISH POLICE JURY	13.12415%	13.17620%	-0.05205%	-0.40%
31 LINCOLN PARISH SHERIFF OFFICE	4.37471%	4.26853%	0.10618%	2.49%
32 CITY OF RUSTON	34.10603%	35.18183%	-1.07580%	-3.06%
33 CITY OF GRAMBLING	1.48785%	1.45844%	0.02941%	2.02%
34 LINCOLN PARISH FIRE DISTRICT #1	1.00231%	0.93781%	0.06450%	6.88%
35 VILLAGE OF CHOUDRANT	0.74027%	0.67313%	0.06714%	9.97%
36 TOWN OF DUBACH	0.17772%	0.23310%	-0.05538%	-23.76%
37 HOTEL/MOTEL TAX	1.10660%	1.21093%	-0.10433%	-8.62%
38 VILLAGE OF SIMSBORO	0.16953%	0.18997%	-0.02044%	-10.76%
39 TOTAL PERCENTAGE	100.00000%	100.00000%	0.00000%	0.00%
<u>ESTIMATED COST PER BODY FOR 2025/2026 AFTER UNION PARISH COLLECTION FEES</u>				
40 LINCOLN PARISH SCHOOL BOARD	\$ 103,645	\$ 108,275	\$ (4,629)	-4.28%
41 LINCOLN PARISH POLICE JURY	\$ 31,119	\$ 33,434	\$ (2,315)	-6.92%
42 LINCOLN PARISH SHERIFF OFFICE	\$ 10,373	\$ 10,831	\$ (458)	-4.23%
43 CITY OF RUSTON	\$ 80,871	\$ 89,274	\$ (8,403)	-9.41%
44 CITY OF GRAMBLING	\$ 3,528	\$ 3,701	\$ (173)	-4.67%
45 LINCOLN PARISH FIRE DISTRICT #1	\$ 2,377	\$ 2,380	\$ (3)	-0.13%
46 VILLAGE OF CHOUDRANT	\$ 1,755	\$ 1,708	\$ 47	2.77%
47 TOWN OF DUBACH	\$ 421	\$ 591	\$ (170)	-28.76%
48 HOTEL/MOTEL TAX	\$ 2,624	\$ 3,073	\$ (449)	-14.61%
49 VILLAGE OF SIMSBORO	\$ 402	\$ 482	\$ (80)	-16.61%
50 TOTAL EXPENSES	\$ 237,116	\$ 253,749	\$ (16,633)	-6.55%