

MOSQUITO ABATEMENT

ST. TAMMANY PARISH

Budget Message Proposed 2027 Budget

Projected revenue for the 2027 St. Tammany Parish Mosquito Abatement District (STPMAD) operating budget includes: 1) ad valorem taxes --\$7,310,312, 2) state revenue sharing funds -- \$119,000, 3) investment earnings -- \$400,000 4) externally funded grants -- \$246,500 (see appended Table 1). Total revenue, subtracting uncollected taxes and the state mandated pension fund, is projected at \$7,785,492 a 1% Increase (\$130,279) from 2026 projected revenue due to awarded EPA Grant funds. The proposed total 2027 expenses are \$9,429,545. These expenses include assigned funds for St. Tammany Parish Government's Septic Inspection Program (\$500,000) and for grant expenses (\$246,500). A planned net decrease (\$1,644,053) in STPMAD's total fund balance was realized due to expenses exceeding revenues in 2026 to lower unassigned reserve funds.

Considering only operating expenses, the 2027 proposed budget accounts for \$8,642,725, a 3.19% increase (\$265,976) when compared to 2026 budgeted operating expenses. Most of this increase is related to chemicals & insecticides costs increasing by 15.3% (\$301,594). The 2027 proposed budget for capital expenditures (\$40,320) increased (\$29,320) when compared to the 2026 capital expenditure budget primarily due to the increase in machinery & equipment cost.

Considering operating expenses, salaries (32.8%) comprise the single largest proportion of the proposed 2027 budget. Insecticides represent the next largest (24%) proposed expenditure. In a year with normal insecticide stocks, this item accounts for the single largest portion of the STPMAD operating expenses. Insurance (10.7%) is the only other categories that represent >8% of the proposed budget. Expenses are summarized by department on the appended Table 2, by character on Table 3, and department and character on Table 4. The beginning fiscal year fund balance is the previous year's ending fund balance. The general fund estimated unassigned beginning fund balance for 2027, \$4,106,470 and the year-end (2027) estimated unassigned fund balance of \$4,027,711.



Table 1. 2027 Proposed Revenues and Fund Balance

Ad Valorem Tax

Gross tax 2.27 mils	\$	7,310,311.74	(STPAO Projection)
Pension Fund	\$	(230,310.64)	(STPAO Projection)
Uncollected (3.0%)	\$	(219,309.35)	(STPMAD Projection)
State Revenue Sharing Funds	\$	119,000.00	(STPMAD Projection)
Net Tax & Revenue Sharing	\$	6,979,691.75	

Revenues

Net Tax & Revenue Sharing	\$	6,979,691.75	
Interest on Investments	\$	400,000.00	(STPMAD Projection)
Grant revenue	\$	295,800.00	(STPMAD Projection)
Other revenue	\$	110,000.00	(STPMAD Projection)
Total Revenue	\$	7,785,491.75	

Expenses

2027 Proposed Operating Expenditures	\$	(8,642,724.99)	
2027 Proposed Septic Inspection - STPG	\$	(500,000.00)	
2027 Proposed Grant expenses	\$	(246,500.00)	
2027 Proposed Capital Equipment Expenditures	\$	(40,320.00)	
Total Annual Budget	\$	(9,429,544.99)	

Projected Cash and Investment Balances

Projected Cash and Investment Balance 12/31/26	\$	9,778,234.58	
Projected Cash and Investment Balance 12/31/27	\$	8,134,181.34	



Table 2. 2027 Proposed Budget by Department

Department	Proposed Budget
Aerial Operations	\$ 2,607,247.21
Facilities	\$ 302,020.33
Ground Operations	\$ 1,489,915.43
Information Technology	\$ 440,378.12
Inspection/Surveillance	\$ 936,054.41
Laboratory	\$ 637,065.21
Mechanical Shop	\$ 346,832.85
Office/Administrative	\$ 2,176,939.00
Outreach & Education	\$ 493,092.43
Grand Total	\$ 9,429,544.99

STPMAD Budget by Department



Table 3. 2027 Proposed Budget by Character

Character	Proposed Budget
Pesticides	\$ 2,271,143.74
Contracted/Outside Services	\$ 742,140.00
Dues and Subscriptions	\$ 45,868.73
Employer's Retirement Contributions	\$ 278,162.40
Equipment Rental	\$ 1,800.00
Fuel, Oil and Grease	\$ 166,288.00
Grant Expenses	\$ 246,500.00
Insurance	\$ 1,011,745.00
Machinery and Equipment	\$ 40,320.00
Medicare Payroll Tax	\$ 45,273.01
Non-salary benefits	\$ 681,624.78
Office Supplies	\$ 8,280.00
Professional fees	\$ 92,000.00
Publications	\$ 32,300.00
Rent	\$ 1,100.00
Repairs and Maintenance	\$ 37,000.00
Safety	\$ 2,250.00
Salaries & Wages	\$ 3,095,002.77
Software	\$ 162,800.00
SS Payroll Tax	\$ 30,891.56
Supplies & Equipment	\$ 279,205.00
Training	\$ 17,600.00
Travel	\$ 23,250.00
Unemployment Tax	\$ 2,000.00
Utilities	\$ 115,000.00
Grand Total	\$ 9,429,544.99



Table 4. 2027 Proposed Budget by Department and Character

Department	Character	Proposed budget
<i>Aerial Operations</i>		
	Pesticides	\$ 1,367,305.31
	Contracted/Outside Services	\$ 182,000.00
	Employer's Retirement Contributions	\$ 59,011.27
	Fuel, Oil and Grease	\$ 45,788.00
	Insurance	\$ 169,000.00
	Medicare Payroll Tax	\$ 7,959.66
	Non-salary benefits	\$ 110,140.95
	Rent	\$ 1,100.00
	Repairs and Maintenance	\$ 37,000.00
	Salaries & Wages	\$ 548,942.02
	Software	\$ 13,000.00
	Supplies & Equipment	\$ 46,500.00
	Travel	\$ 3,000.00
	Aerial Operations Total	\$ 2,607,247.21
<i>Facilities</i>		
	Contracted/Outside Services	\$ 37,340.00
	Employer's Retirement Contributions	\$ 11,651.69
	Equipment Rental	\$ 1,800.00
	Medicare Payroll Tax	\$ 1,535.90
	Non-salary benefits	\$ 12,706.57
	Salaries & Wages	\$ 109,536.17
	Supplies & Equipment	\$ 12,450.00
	Utilities	\$ 115,000.00
	Facilities Total	\$ 302,020.33
<i>Ground Operations</i>		
	Pesticides	\$ 903,838.43
	Dues and Subscriptions	\$ 15,792.00
	Fuel, Oil and Grease	\$ 115,000.00
	Medicare Payroll Tax	\$ 6,079.97
	Safety	\$ 2,250.00
	Salaries & Wages	\$ 419,307.94
	SS Payroll Tax	\$ 25,997.09
	Supplies & Equipment	\$ 1,650.00
	Ground Operations Total	\$ 1,489,915.43

Department	Character	Proposed budget
<i>Information Technology</i>		
	Contracted/Outside Services	\$ 2,500.00
	Employer's Retirement Contributions	\$ 21,736.82
	Medicare Payroll Tax	\$ 3,372.75
	Non-salary benefits	\$ 70,765.25
	Salaries & Wages	\$ 232,603.30
	Software	\$ 96,800.00
	Supplies & Equipment	\$ 12,600.00
	Information Technology Total	\$ 440,378.12
<i>Inspection/Surveillance</i>		
	Employer's Retirement Contributions	\$ 72,068.10
	Medicare Payroll Tax	\$ 9,720.81
	Non-salary benefits	\$ 192,950.34
	Salaries & Wages	\$ 637,015.16
	Supplies & Equipment	\$ 20,300.00
	Training	\$ 1,000.00
	Travel	\$ 3,000.00
	Inspection/Surveillance Total	\$ 936,054.41
<i>Laboratory</i>		
	Contracted/Outside Services	\$ 10,000.00
	Dues and Subscriptions	\$ 24,876.73
	Employer's Retirement Contributions	\$ 31,318.65
	Machinery and Equipment	\$ 23,820.00
	Medicare Payroll Tax	\$ 5,369.05
	Non-salary benefits	\$ 51,271.76
	Salaries & Wages	\$ 372,779.55
	SS Payroll Tax	\$ 4,894.47
	Supplies & Equipment	\$ 98,735.00
	Training	\$ 2,300.00
	Travel	\$ 11,700.00
	Laboratory Total	\$ 637,065.21

Department	Character	Proposed budget
<i>Mechanical Shop</i>		
	Contracted/Outside Services	\$ 6,300.00
	Employer's Retirement Contributions	\$ 20,827.23
	Fuel, Oil and Grease	\$ 5,500.00
	Medicare Payroll Tax	\$ 2,809.25
	Non-salary benefits	\$ 61,704.67
	Salaries & Wages	\$ 193,741.70
	Supplies & Equipment	\$ 55,950.00
	Mechanical Shop Total	\$ 346,832.85
<i>Office/Administrative</i>		
	Contracted/Outside Services	\$ 504,000.00
	Dues and Subscriptions	\$ 4,000.00
	Employer's Retirement Contributions	\$ 45,308.33
	Insurance	\$ 842,745.00
	Medicare Payroll Tax	\$ 6,111.36
	Non-salary benefits	\$ 157,121.48
	Office Supplies	\$ 8,280.00
	Professional fees	\$ 92,000.00
	Publications	\$ 7,000.00
	Salaries & Wages	\$ 421,472.83
	Software	\$ 53,000.00
	Supplies & Equipment	\$ 16,500.00
	Training	\$ 12,500.00
	Travel	\$ 4,900.00
	Unemployment Tax	\$ 2,000.00
	Office/Administrative Total	\$ 2,176,939.00
<i>Outreach & Education</i>		
	Dues and Subscriptions	\$ 1,200.00
	Employer's Retirement Contributions	\$ 16,240.31
	Grant Expenses	\$ 246,500.00
	Medicare Payroll Tax	\$ 2,314.26
	Non-salary benefits	\$ 24,963.76
	Publications	\$ 25,300.00
	Salaries & Wages	\$ 159,604.10
	Supplies & Equipment	\$ 14,520.00
	Training	\$ 1,800.00
	Travel	\$ 650.00
	Public Information Total	\$ 493,092.43
Grand Total		\$ 9,429,544.99