

2025 Budget Analysis
2025 Budget Overview for the Town of Abita Springs April 1, 2025

Governmental Funds

- **General Fund (01):**
 - Departments in General Fund
 - Mayor's Office
 - Marshal's Office
 - Clerk of Court
 - Town Council
 - Grants & Donations not related to other funds
 - Town events held at or near Town Hall
 - Planning & Zoning
 - Permits & Licenses
 - Types of Revenues
 - Ad Valorem Tax
 - Sales Tax
 - Law Enforcement Sales Tax
 - Law Enforcement Citation Fees
 - Franchise Tax for telecommunication companies
 - Beer Distribution Tax
 - Local Alcohol Permit Fees
 - Occupational License Fees
 - Planning & Zoning related permit fees
 - Donations
 - Grants
 - Types of Expenditures
 - Office Salaries & Benefits
 - Law Enforcement Salaries & Benefits
 - Clerk of Court Salaries & Benefits
 - Council Salaries
 - Repairs & Maintenance of Town Hall and Town Hall Annex
 - Town Attorney Fees
 - Town Engineer Fees
 - Town Planning Consultant Fees
 - Accounting & Audit Fees
 - Janitorial and Pest Control on Town Hall and Town Hall Annex
 - Software and IT expenses
 - Town Event expenses for events held at or near Town Hall
 - Inspection fees: Building, Plan Review, Drainage, Arborist
 - Special Projects not related to other funds i.e. Master Plan
- **Utility Fund (02): Proprietary Fund**
 - Departments in Utility Fund
 - Gas
 - Water
 - Sewer
 - Garbage
 - Types of Revenue
 - Water, Sewer, Gas and Garbage charges for service based upon use
 - Line Extension Fees
 - Utility Connection Fees
 - Utility Late Fees
 - Interest Income
 - Grant Revenue
 - Water Sector Program- Sewer
 - American Rescue Plan Act- Sewer
 - State and Local Recovery Funds Loan
 - DEQ Loan for Sewer Repairs & replacement
 - Types of Expenditures
 - Maintenance & Repairs of gas, water & sewer lines
 - Salaries & Benefits

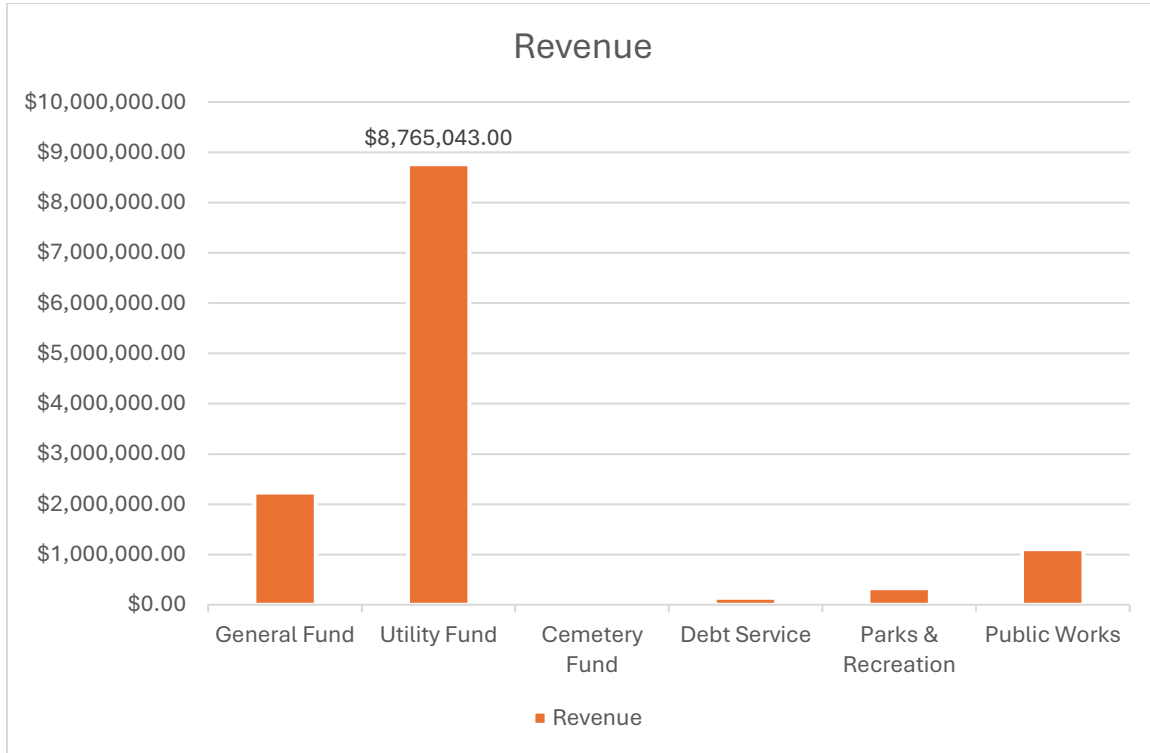
- Accounting & Audit Fees
- Engineering Fees
- Employee Training Expenses
- Natural Gas Purchase Expenses
- Sewer Treatment Expenses
- Water Testing Expenses
- Reports & Compliance audits & reporting
- Electricity expenses for Utility properties
- Software & IT Expenses
- Capital Improvement Projects
- Payment processing expenses
- Billing expenses
- Interest and Administrative Expenses for Debt Service
- **Cemetery Fund (03)**
 - Types of Revenue
 - Plot Sales
 - Interest Income
 - Types of Expenditures
 - Salary & Benefits for Administrator
 - Repairs & Maintenance
 - Capital Improvement Projects
- **Debt Service Fund (04)**
 - Types of Revenue
 - General Obligation Bond Ad Valorem Revenue
 - Interest Income
 - Types of Expenditures
 - 2014 General Obligation Bond Principal Payments
 - 2014 General Obligation Bond Interest Payments
- **Parks & Recreation Fund (08)**
 - Departments in Parks & Recreation
 - Farmers Market
 - Museum
 - Parks & Green Spaces
 - Types of Revenue
 - Ad Valorem Revenue
 - Museum Event Revenue
 - Farmers Market Revenue
 - Rental Revenue
 - Interest Revenue
 - Grant Revenue
 - Town Event Revenue
 - Donations
 - Types of Expenditures
 - Salaries & Benefits
 - Park Employee
 - Farmers Market Employees
 - Public Works Employees
 - Electric Utilities for Park properties
 - Janitorial Expenses
 - Repairs & Maintenance
 - Green Spaces
 - Playground
 - Pavillion
 - Shelters
 - Parking Areas
 - Bathrooms
 - Lawn & Landscaping Service Expenses
 - Museum Event Expenses
 - Farmers Market Expenses
 - Insurance Expenses
 - Town Event Expenses
 - Capital Projects

- **Public Works (09)**
 - Departments in Public Works
 - Streets
 - Drainage
 - Streetlights
 - Town Property Maintenance
 - Types of Revenue
 - Sales Tax Revenue
 - Shared Sales Tax Revenue
 - Ad Valorem Revenue
 - Parks & Recreation
 - Streetlights
 - Impact Fees
 - Types of Expenditures
 - Street Light Electricity Charges (Cleco/WSTE)
 - Street Repairs
 - Ditching
 - Mowing road right of way
 - Replacing Street Signs
 - Salaries & Benefits
 - Auto Repair & Maintenance
 - Fuel Costs
 - Equipment Repair & Maintenance
 - Maintenance Barn Repair & Maintenance
 - Traffic Circle Repair & Maintenance
 - Accounting & Auditing
 - Insurance Expenses
 - Physicals, Drug tests, Training, Certification Costs
 - Land Lease Expenses for public spaces
 - Hazardous tree inspection & removal on public spaces
 - Uniforms
 - Capital Projects
 - Acquisition of low lying and wet properties for drainage

Budget Summary

- Total Budget: \$12.6 million
- Total Budget by Fund:
 - General Fund: \$2,234,397
 - Utility Fund: \$8,765,043
 - Cemetery Fund: \$31,000
 - Debt Service Fund: \$144,000
 - Parks & Recreation Fund: \$330,450
 - Public Works Fund: \$1,106,130
- Main Revenue Sources:
 - State & Federal Grant Revenue & Loans: 56.9%
 - Sales Tax Revenue: 13.3%
 - All other sources: 7.52%
 - Ad Valorem Revenue: 3.54%
- Major Expenditure Areas:
 - Salaries & Benefits: \$2,064,209 (16.4%)
 - General Fund: \$810,000 (36.3%)
 - Utility Fund: \$614,500 (7.00%)
 - Cemetery Fund: \$6,975 (22.5%)
 - Parks & Recreation Fund: \$65,970 (20%)
 - Public Works Fund: \$566,764 (18%)
 - Public Safety: \$336,639 (3%)
 - Grants & Capital Projects: \$7,612,027 (60%)
 - Repairs & Maintenance: \$1,006,000 (8%)

Fund Allocation Overview



Revenue Breakdown

