

TOWN OF ABITA SPRINGS BUDGET MESSAGE

FISCAL YEAR 2026

(January 1 – December 31, 2026)

Prepared in accordance with the Louisiana Local Government Budget Act (R.S. 39:1301–1315)

Introduction

The proposed budget for the Town of Abita Springs for Fiscal Year 2026 has been prepared in compliance with the Louisiana Local Government Budget Act. It represents a balanced financial plan that supports the Town’s priorities of maintaining essential services, protecting public safety, and investing in the long-term maintenance of infrastructure and utilities. The budget reflects the collaborative efforts of the Mayor and Department Heads, with a focus on responsible spending, conservative revenue projections, and continued transparency in financial management.

Overview of Financial Condition

The Town remains in stable financial condition with sufficient fund balances to sustain essential operations and provide for emergency contingencies.

Sales tax revenue continues to be the Town’s largest source of income, collected by the St. Tammany Parish Sheriff’s Office and distributed monthly to the Town. The dedicated 2% sales tax supports the following:

- 1.0% – Public Works Fund - supports streets, drainage, building maintenance and equipment purchases
- 0.5% – Police Fund (General Fund) – supports law enforcement operations
- 0.5% – General Fund (Unrestricted) – supports administration and other municipal functions

The Town also receives proceeds from the Shared Sales Tax Agreement with St. Tammany Parish (included in Public Works Fund), which provides additional restricted operating revenue for road and drainage projects.

The Town maintains balanced operations while continuing to invest in infrastructure improvements and public safety.

Major Budget Highlights

The Fiscal Year 2026 Budget focuses on sustaining high-quality public services and maintaining infrastructure without increasing the financial burden on residents. Financial statements are prepared by the Town’s accountant to be presented in a timely manner to the Town Council for review. The Budget to Actual statements will be prepared on a “Cash Basis” to ensure transparency and clarity in revenues and expenditures for each Fund.

Key initiatives include:

- Public Works & Infrastructure – Street, drainage, and building maintenance and improvements and equipment replacement.
- Gas, Water & Wastewater Utilities – Continued compliance with regulatory agencies, providing customers with reliable and sustainable production, treatment, distribution and collection systems, and securing funding for major improvements on the systems.
- Public Safety – Ensuring the law enforcement department has sustainable equipment to provide the community with the highest level of safety and security.
- Administrative & Community Services – Provide transparent and timely financial reports, continue to strengthen internal controls and provide services and activities that enhance our community.

The following Fund Summaries have been provided to outline the revenue sources and purposes of each Fund that is administered within the Town’s YR2026 Budget.

Fund Name	Primary Revenue Source	Purpose / Use
General Fund <ul style="list-style-type: none"> • General • Police 	Ad Valorum Taxes, Sales tax (0.5%), Permitting & License activities	General operations, administration, police activities and ensuring compliance with license and permit activities
Public Works Fund <ul style="list-style-type: none"> • Public Works • Shared Sales Tax • Lighting 	Dedicated 1% sales tax, Shared Sales Tax and Lighting Ad Valorem	Street maintenance, drainage, capital improvements, building maintenance and street lighting
Cemetery Fund	Plot Sales	Administration and maintenance tasks related to the Town of Abita Springs Cemetery
Utility Fund <ul style="list-style-type: none"> • Gas • Water • Sewer • Garbage 	User fees and charges	Operation, maintenance, and system debt service for 2017 & 2019 Bonds
Capital Projects Fund (NEW)	Grants and existing fund dedications	Major infrastructure and construction projects
Debt Fund	Ad Valorem Tax	Repayment of 2014 & 2020 General Obligation Bonds

All funds are presented as balanced, with revenues meeting or exceeding projected expenditures.

Included with this Budget Message is a detailed Budget Overview & Fund Highlights section that will provide additional information to ensure that the Town Council and public understand the key factors influencing the Town's 2026 Budget.

Personnel and Operations

The YR2026 Budget reflects the Town's current staffing levels across all departments and maintains existing employee benefits. The Mayor remains committed to implementing competitive salary and benefit plans to support employee retention and recruitment. Operational efficiency continues to be a key priority, with an emphasis on preventive maintenance, staff training, and improved coordination between all departments.

Outlook and Fiscal Responsibility

The Town of Abita Springs continues to grow steadily while we strive daily to preserve its small-town character. As demands on infrastructure and services increase, the administration remains committed to maintaining financial stability through long-term planning, cost control, and the pursuit of state and federal grant funding. This FY 2026 Budget reflects prudent fiscal management, a commitment to public safety and infrastructure, and a dedication to transparent governance.

Conclusion

As Mayor, I recognize that the responsibility of presenting the Town's annual budget is one of the most important duties entrusted to me. Under the Louisiana Local Government Budget Act and the Lawrason Act, I serve as the person responsible for setting the Town's administrative goals and priorities, while the Town Council services as the governing authority charged with adopting the budget and ensuring that those goals are carried out responsibly.

This shared framework is designed to create balance and accountability – not conflict. The Mayor provides direction and management of Town affairs, while the Council ensures fiscal responsibility and compliance through legislative action. When both roles are respected and exercised in good faith, the Town's government functions efficiently and in the best interest of our citizens.

While differences in opinion are natural in public service, it is vital that decisions regarding the Town's finances remain focused on what best serves our community as a whole. Progress requires cooperation, and that cooperation begins with everyone honoring and respecting the duties and authorities of their position as established by law.

I remain committed to open communication, responsible management, transparency in all aspects of the Town's finances, as well as continued collaboration with each member of the Council to ensure that Abita Springs continues to grow and thrive for years to come.

Sincerely,

Daniel J. Curtis, Mayor
Town of Abita Springs