INSTRUMENT 2026-11-01

AN ORDINANCE TO ADOPT AN OPERATING BUDGET OF REVENUE AND EXPENDITURES FOR THE YEAR BEGINNING JANUARY 1, 2027, AND ENDING DECEMBER 31, 2027.

NOW THEREFORE BE IT ORDAINED, by the Mayor and the Board of Aldermen of the Town of Abita Springs, State of Louisiana, in general session convened that:

Section I. The attached estimate of revenues for the year beginning January 1, 2027, and ending December 31, 2027, is hereby adopted to serve as an operating budget of revenues for the Town of Abita Springs during the same period.

Section II. The attached estimate of expenditures for the year beginning January 1, 2027, and ending December 31, 2027, is hereby adopted to serve as a budget of expenditures for the Town of Abita Springs during the same period.

Section III. The adoption of this operating budget of expenditures be and this hereby is adopted to operate as an appropriation of the amount therein set forth within the terms of the budget classification.

Section IV. The Mayor may authorize transfers between line items of expenditures within the function or department, provided that such transfers shall not exceed 5% of the total department budget. Budget adjustments of 5% shall only be authorized by the Mayor and the Council.

	2026 Budget (Amended)	2027 Budget (Proposed)
Section V. - General Fund Revenue		
Ad Valorem Tax Revenue	$ 215,000.00	$ 219,800.00
Tax & License Revenue	$ 656,640.00	$ 689,470.00
Other Revenues	$ 190,110.00	$ 175,620.00
Judicial Revenue	$ 27,530.00	$ 36,370.00
Capital Outlay Revenues	$ 156,410.00	$ -
Total General Fund Operational Revenue	$ 1,245,690.00	$ 1,121,260.00
Section VI. General Fund Expenditures		
General Government Operations	$ 675,320.00	$ 670,320.00
Professional & Contracted Services	$ 214,720.00	$ 218,240.00
Judicial Expenditures	$ 38,650.00	$ 25,190.00
Dedicated Debt Service Expenditure	$ 120,330.00	$ 120,610.00
Capital Outlay & Other Expenditures	$ 196,670.00	$ 86,900.00
Total General Fund Operational Expenditures	$ 1,245,690.00	$ 1,121,260.00
Section VII. General Fund - Police Fund Revenue		
Dedicated Sales Tax Revenue	$ 349,860.00	$ 353,360.00
Other Revenues	$ -	$ 34,000.00
Total General Fund - Police Fund Revenue	$ 349,860.00	$ 387,360.00
Section VIII. General Fund - Police Fund Expenditures		
Police Fund Expenditures	$ 349,860.00	$ 387,360.00
Total General Fund - Police Fund Expenditures	$ 349,860.00	$ 387,360.00
Section IX. Utility Fund Revenues		
Gas Sales	$ 787,670.00	$ 821,090.00
Water & Sewer Sales	$ 1,176,420.00	$ 1,262,180.00
Garbage	$ 432,210.00	$ 443,840.00
Other Fees & Revenues	$ 79,160.00	$ 59,180.00
Other Finance Sources (LAMP Fund Balance)	$ 246,500.00	$ -
Debt Service (Ad Valorem Tax)	$ 120,330.00	$ 120,610.00
Total Utility Fund Revenue	$ 2,842,290.00	$ 2,706,900.00
Section X. Utility Fund Expenditures		
Gas Expenditures	$ 656,350.00	$ 734,390.00
Water & Sewer Expenditures	$ 526,840.00	$ 500,670.00
Garbage Expenditures	$ 416,370.00	$ 428,870.00
Operating Expenditures	$ 330,110.00	$ 317,850.00
Debt Expenditures	$ 451,520.00	$ 452,650.00
Other Expenditures	$ 461,100.00	$ 272,470.00
Total Utility Fund Expenditures	$ 2,842,290.00	$ 2,706,900.00

Section XI. Cemetery Fund Revenue			
Plot Sales	$ 21,600.00	$ 22,360.00
Interest Income	$ 10,500.00	$ 10,500.00
Total Cemetery Fund Revenue	$ 32,100.00	$ 32,860.00
Section XII. Cemetery Fund Expenditures		
Operating Expenditures	$ 32,100.00	$ 32,860.00
Total Cemetery Fund Expenditures	$ 32,100.00	$ 32,860.00
Section XIII. Debt Service Fund Revenue		
Ad Valorem Tax Revenue	$ 140,000.00	$ 119,980.00
Interest Income	$ 8,000.00	$ 8,000.00
Total Debt Service Fund Revenue	$ 148,000.00	$ 127,980.00
Section XIV. Debt Service Fund Expenditures		
General Refunding Bond - Series 2014	$ 44,490.00	$ 48,320.00
General Obligation Bond - Series 2020	$ 74,500.00	$ 75,540.00
Total Debt Service Fund Expenditures	$ 118,990.00	$ 123,860.00
Section XV. Park & Recreation Fund Revenue		
Rental, Events & Interest Income	$ 81,115.00	$ 90,750.00
Museum Income	$ 19,640.00	$ 22,670.00
Ad Valorem Tax Revenue	$ 53,200.00	$ 55,890.00
Capital Project Revenue	$ 14,500.00	$ -
Dedicated Transfer from General Fund	$ -	$ 17,900.00
Total Park & Recreation Fund Revenue	$ 168,455.00	$ 187,210.00
Section XVI. Park & Recreation Fund Expenditures		
Operating Expenditures	$ 134,315.00	$ 164,540.00
Museum Expenditures	$ 19,640.00	$ 22,670.00
Capital Project Expenditures	$ 14,500.00	$ -
Total Park & Recreation Fund Expenditures	$ 168,455.00	$ 187,210.00
Section XVII. Public Works Fund Revenue		
Sales Tax & Other Revenue	$ 744,040.00	$ 726,700.00
Dedicated Sales Tax & Interest Revenue	$ 398,630.00	$ 403,510.00
Street Light Ad Valorem & Interest Revenue	$ 29,160.00	$ 28,110.00
Grant Revenue & Other Revenues	$ 160,000.00	$ 195,000.00
Total Public Works Fund Revenue	$ 1,331,830.00	$ 1,353,320.00
Section XVIII. Public Works Fund Expenditures		
Operating Expenditures	$ 739,790.00	$ 752,800.00
Dedicated Sales Tax Expenditures	$ 354,390.00	$ 358,340.00
Lighting Expenditures	$ 37,540.00	$ 42,070.00
Capital Project Exeenditures:	$ 200,110.00	$ 200,110.00
Total Public Works Fund Expenditures	$ 1,331,830.00	$ 1,353,320.00
Section XIX. Capital Projects Fund Revenues		
Wastewater System Projects (Government Funding Sources)	$ 6,415,125.00	$ 6,034,760.00
Dedicated Other Sources (LAMP Fund Balance)	$ 846,690.00	$ -
Interest Income	$ -	$ 5,320.00
Total Capital Projects Fund Revenues	$ 7,261,815.00	$ 6,040,080.00
Section XX. Capital Projects Fund Expenditures		
Wastewater System Projects (WWTP, Keller LS, Abita East SFM)	$ 6,367,610.00	$ 3,333,570.00
Water System Projects (Hwy 36 Water Tower / Well Rehabilitation/2nd Sourc	$ 652,290.00	$ 2,591,400.00
Gas System Projects (Hwy 36 Gas Line Extension)	$ 194,400.00	$ -
Total Capital Projects Fund Expenditures	$ 7,214,300.00	$ 5,924,970.00

Introduced on a motion of Alderman _____ and seconded by Alderman _____ on the _____ day of _____, 2026. Adopted and passed on the _____ day of _____, 2026.

The vote was:

YEAS:
NAYS:
ABSTENSIONS:
ABSENT:

_____ _____

Leanne Schaefer, Town Clerk Honorable Daniel J. Curtis