

Budget Amendment Statement (09/15/2025-DDJ)

Town of Abita Springs – Year Ending December 31, 2025

Purpose of Amendment

In compliance with the Local Government Budget Act (LGBA) and local regulatory requirements, we are presenting this amendment due to a deviation beyond the 5% negative variance limit. While only two funds, the Parks and Recreation Fund and the Debt Service Fund, required amendment, we've taken additional steps to ensure that the budget reflects the Town's current financial status and aligns with expected year-end results.

This amendment provides both the Board of Aldermen and the public with a clear understanding of where we stand financially and where we are headed. It reinforces our commitment to responsible financial management and clear communication about the Town's financial health.

Explanation to the Aldermen:

The previous version of Ordinance 551 was structured with fewer line items and broader categories, which made comparisons less specific. The new amended ordinance contains more detailed line items and provides more precise oversight within each fund. This added detail reflects a more comprehensive approach to managing the Town's finances.

Because the original document didn't include specific line-item descriptions for many categories, it's not feasible to compare the two instruments on a line-by-line basis. The new ordinance introduces additional line items where there was previously more general grouping. Additionally, some line items have been reorganized in the detailed worksheets that support the numbers in the new instrument.

In short, while the two instruments serve the same overall purpose, the increased detail and reorganization make a direct, line-by-line comparison impractical. The goal is to provide more clarity and a better understanding of the Town's financial structure going forward.

Amendment Worksheets & Details (Appendix A)

Appendix A contains the detailed worksheets prepared by the administration to support the Proposed Budget Amendment. These worksheets provide the adjustments to individual revenue and expenditures within each category of each fund. In addition, a footnote page is provided for each fund that highlights the significant changes made to budget values and provides the underlying rationale for those adjustments.

It is important to note that these worksheets have been compiled by Town staff based on available data, internal reports, and departmental input. While the Town's accountant has been consulted during the preparation of the worksheets, the detailed worksheets are not formal accountant-prepared documents. Rather, they are provided to assist the Mayor and the Board of Aldermen in reviewing, discussing and ultimately adopting the Proposed Budget Amendment.

Debt Obligations (Appendix B)

Appendix B includes information on the current bond obligations of the Town. A summary of the bonds as well as the long-term amortization schedules of each bond and the debt obligations of the bonds is given so that the Board is fully aware of the current debt obligations of the Town.

Miscellaneous Information (Appendix C)

- Appendix C-1 ___ Percentages used for allocation of expenditures between Funds.
- Appendix C-2 ___ Insurance report with required improvements to the Town Hall to meet underwriting requirements
- Appendix C-3 ___ Report on recent inspection of the Water Tower and estimate of repairs & maintenance needed on the tower.

APPENDIX A – AMENDMENT WORKSHEETS & DETAILS

Explanation of Amendment Worksheet formats:

To assist in reviewing the attached budget worksheets for each Fund, highlighted sections are used to distinguish levels of budget detail:

LINE DETAILS

- Orange – Represents the start of the Revenue, Expense and Fund Balance categories
- Green – Represents a title of a subcategory of a budget item
- Gray – Represents the subtotal of a subcategory. This figure is provided for reference only and does not represent the total amount of the budget item included in the Proposed Budget Amendment.
- Yellow – Represents the total for a budget item that is included in the Proposed Budget Amendment.
- Blue – Represents the total of revenue and expense categories; this is also shown in the budget.
- Brown – Represents the overall Revenues over Expenditures of each Fund

COLUMN DETAILS

- Column A – 2024 Budget Values
- Column B – 2024 Actual Revenue/Expenditure Totals
- Column C – 2025 Approved Budget Values
- Column D – Actual Revenues & Expenditures through 06/30/2025
 - Based on financial statements prepared by the accountant and presented to the Board of Aldermen at council meeting
- Column E – Unaudited Revenue & Expenditures through 08/31/2025 (Prior to accountant review and/or adjusting entries)
 - It is important to note that some additions have been made to this column to present more of a “Cash in/out” basis rather than the accrual method presented in prior Budget to Actual Worksheets – this is further explained in the statement below
- Column F – Projected annual revenue & expense – The values are based on
 - A 12-month value based on an average over the prior eight (8) months, or
 - Actual knowledge of upcoming expenditures in the category, or
 - Unaudited value as of 08/31/2025 if no further changes are expected in the revenue/expenditure, or
 - Left blank if budget amount has not been changed or is calculated using a method not mentioned above or a combination of the methods above.
- Column G – Proposed 2025 Budget Values
- Column H – Difference between 2025 Budget & 2025 Proposed Budget Amendment

Explanation of Budget to Actual Changes:

It should be noted that Budget to Actual worksheets are not specifically required by the Louisiana Legislative Auditor (LLA) or any other governing authority. The Local Government Budget Act (LGBA) requires a quarterly comparison of Budget to Actual but does not dictate the exact format of the worksheets - whether they are prepared using accrual formats or actual cash formats.

The Budget to Actual worksheets included in this Appendix (specifically Column E) have been prepared using a revised approach intended to more accurately reflect the Town's actual cash position. Rather than presenting accrual-based values that include non-monetary transactions such as depreciation or accounting reallocations (Reconciliation Adjustment Expense), these worksheets are designed to show a practical "Cash In/Out" forecast of revenues and expenditures. This approach is intended to provide the Mayor and the Board of Aldermen with a clearer understanding of the Town's available resources and spending capacity when making budgetary decisions.

It should be noted that, because of this change in approach, the values shown in the Budget to Actual worksheets (specifically Column E and F) will not match any figures reported in the Balance Sheet or Profit & Loss Statements prepared in accordance with the requirements of the Louisiana Legislative Auditor (LLA). The formal financial statements must comply with accounting standards and therefore reflect accrual-based adjustments and classifications.

The Budget to Actual worksheets provided within and presented hereinafter should be considered "Internal Working Tools" to support budget planning and discussions by showing the Town's financial position in more straightforward cash terms. They are not intended to be used in any formal evaluation of the Town's financial position.

General Fund

Notes on major changes to Revenues

L5 – Recalculated to remove the 2% holdback, as this is not an actual cash inflow or outflow entry.

L8 – Trending higher than the 2024 Actual amounts due to a transfer in 2024 that reduced the year-end total to \$129,785. Accordingly, the 2025 original budget amount of \$130,000 is considered realistic.

L17 – Increased to \$656,886 to reflect higher projected Sales Tax revenues, partially offset by lower than expected Licensing Fees revenue for 2025.

L37 – Reduced by \$92,883 primarily due to a significant decrease in projected Interest Income (L35) projections and a general decline in fees related to Planning & Zoning activities.

- L27 – Reduced by 50% to reflect actual receipts through August 31, 2025, and realistic projections of income for the remainder of the year.
- L35 - As noted in prior budget presentations, the 2025 budget for Interest Income in the General Fund was based on 2024 revenues from accounts that were removed from the General Fund during the separation of funds in March 2025.

L41 – Law Enforcement activities have been changed to “Public Safety & Judicial Revenues” – this includes the Ad Valorem Taxes that are dedicated to the law enforcement and citations handled by Mayor’s Court.

- Dedicated Sales Tax (L39) has exceeded projected revenues but are offset by the reduced projection for Citations & Fines (L40) based on actual receipts through August 31, 2025, and projections of income for the remainder of the year based on the 8-month average.

L48 – We are working on compiling a worksheet to recap all current projects.

Notes on major changes to Expenditures

L59 – Reduced based on actual expenditures through August 31, 2025, and revised projections for the remainder of the year, reflecting updated percentages to reflect actual job duties (see Appendix C-1).

L60 through L75 – Reduced in accordance with actual expenditures through August 31, 2025, and projected expenditures through year-end.

L76 – Removed from the Budget worksheet as this is not an actual cash expenditure

L80 through L86 – Revised totals based on actual expenditures through August 31, 2025, and projected expenditures through year-end.

- L81 – A detailed review of year-to-date invoices billed under “Town Engineer” determined that \$8,362 in expenditures in this category actual relate to the Level/Burvant project and should be recoded to the Public Works Fund; and \$12,649 in expenditures in this category relate to sewer capacity analysis, gravity system improvements and the ability to serve Abita Meadows and should be recoded to the Utility Fund. The amended budget reflects only the projected expenditures for Planning & Zoning plan review services which remain a General Fund expenditure.
- L85 – Renamed to “Comprehensive Rezoning Plan” to provide a clearer description of the expenditures in the category. The amount was revised upwards to reflect actual expense to date and expected costs required to complete the plan through year end.

L93 – See Appendix C-2 for an explanation of the increased budget.

L103 – Expenditures for minor repairs and maintenance on Town Hall that was reclassified to Capital Outlay by the accountant. Previously, this expenditure had been reported within Total Marshal Outlay (L135) in prior Budget to Actual worksheets.

L109 through 133 – Renamed from Law Enforcement to “Public Safety & Judicial Expenditures” to more accurately reflect the nature of the expenditures.

L135 – Increased to allow for Capital Outlay of \$55,805, calculated as the difference between dedicated revenues (L41) and related expenditures (L109 through L134).

L139 through L147 – We are working on compiling a worksheet to recap all current projects.

Additional Information

- General Fund to Cemetery Fund – The General Fund has made five (5) payments of \$4,250 each, totaling \$21,250 to date, toward the “Due to Mausoleum/C312604”. The remaining balance due is \$29,741.41. Discussions are ongoing regarding the appropriate placement of this cash expenditure within the Budget to Actual worksheet.
- TylerTech Conversion – Discussions are currently underway with TylerTech to establish a timeline to implement the remaining modules, Finance, Justice and Planning and to confirm expenditures related to the remaining data conversation and implementation. The Board will be updated as more information becomes available.

Town of Abita Springs
General Fund Budget for Year Ending December 31, 2025
BUDGET AMENDMENT WORKSHEETS

Line#	(A)		(B)		(C)		(D)		(E)		(F)		(G)		(H)	
	2024	2024	2025	Actual Revenues & Expenditures Through 6/30/2025	Unaudited Revenue & Expenditures Through 08/31/2025	Projected ANNUAL Revenue & Expense	Proposed 2025 Budget Amendment	\$ Change Budget vs Amendment								
	Year Budget	Year Actual	Year Budget													
SUMMARY OF REVENUES																
General Fund - Ad Valorem Tax Revenues																
G160101 GF Ad Valorem Tax	\$ 404,000.00	\$ 196,645.58	\$ 215,000.00	209,670.24	204,271.92	215,271.92	\$ 215,000.00	\$ -								
G160103 GF Ad Valorem Holdback	-	8,584.53	9,200.00	(9,059.61)	-	-	-	\$(9,200.00)								
Total Ad Valorem Tax Revenues	\$ 404,000.00	\$ 205,230.11	\$ 224,200.00	\$ 200,610.63	\$ 204,271.92	\$ 215,000.00	\$ 215,000.00	\$ (9,200.00)								
General Fund - Tax & License Revenue																
G160107 GF Sales Tax	408,000.00	455,659.28	316,000.00	168,870.58	229,251.90	343,877.85	344,111.00	\$ 28,111.00								
G160102 GF Franchise Tax	130,000.00	115,147.32	130,000.00	53,129.78	95,978.90	143,968.35	130,000.00	\$ -								
G160104 GF Beer Distribution Tax	5,000.00	6,524.90	7,000.00	2,922.90	4,152.02	6,228.03	6,300.00	\$(700.00)								
G160011 GF Alcohol Permit Fees	3,300.00	1,250.00	3,000.00	-	2,880.00	-	3,000.00	\$ -								
G160012 GF Occupational License Fees	44,000.00	47,768.74	49,000.00	47,179.23	49,134.96	-	49,500.00	\$ 500.00								
G160013 PZ Contractor License Fees	12,200.00	7,655.00	10,000.00	3,695.00	4,250.00	-	5,000.00	\$(5,000.00)								
G160016 PZ Short Term Rental LICENSE Fees	2,000.00	2,775.00	3,000.00	3,025.00	3,025.00	-	3,025.00	\$ 25.00								
G161901 GF Advertisement Income	1,600.00	625.82	1,000.00	950.00	950.00	-	950.00	\$(50.00)								
G160200 GF Fines & Fees Other	2,000.00	-	-	-	-	-	-	\$ -								
G160040 GF Insurance Co. Licensing Fee	62,000.00	126,284.75	129,000.00	70,580.45	114,520.80	-	115,000.00	\$(14,000.00)								
Total Tax & License Revenues	\$ 670,100.00	\$ 763,730.81	\$ 648,000.00	\$ 350,352.94	\$ 504,143.58	\$ 656,886.00	\$ 656,886.00	\$ 8,886.00								
General Fund - Other Revenues																
G160017 PZ Permit Administrative Fees	-	175.00	500.00	-	-	-	-	\$(500.00)								
G160005 PZ Historic Application Fees	-	-	500.00	790.00	810.00	1,215.00	1,200.00	\$ 700.00								
G160010 PZ Building Permit Fees	25,000.00	17,716.82	20,000.00	6,659.65	6,764.37	10,146.56	10,000.00	\$(10,000.00)								
G160018 PZ Drainage Permit Fees	5,000.00	3,310.00	5,000.00	3,075.00	3,175.00	4,762.50	4,700.00	\$(300.00)								
G160003 PZ Building Inspection Fees	25,000.00	22,613.50	25,000.00	9,625.00	10,925.00	16,387.50	16,500.00	\$(8,500.00)								
G160004 PZ Building Plan Reviews	7,000.00	17,007.50	18,000.00	6,800.00	7,120.00	10,880.00	11,000.00	\$(7,000.00)								
G160019 PZ Arborist Inspection Fees	2,000.00	1,325.00	1,700.00	1,710.00	1,810.00	2,715.00	2,700.00	\$ 1,000.00								
G160802 PZ Instrument Recording Fees	1,000.00	1,897.50	2,000.00	771.45	771.45	1,157.18	1,100.00	\$(900.00)								
G169010 GF Town Hall Rental Income	25,000.00	9,943.40	15,000.00	2,864.00	5,181.00	7,781.00	7,500.00	\$(7,500.00)								
G161922 GF Autism Event	-	7,326.40	4,000.00	1,250.00	1,250.00	-	1,250.00	\$(2,750.00)								
G161919 GF Garage Sale Event	3,500.00	4,915.07	5,000.00	3,725.00	3,725.00	5,000.00	3,725.00	\$(1,275.00)								
G161503 GF Halloween Event	1,000.00	1,250.00	1,500.00	-	300.00	-	500.00	\$(1,000.00)								
G161504 GF STMA Event Donations	3,000.00	-	3,000.00	-	-	-	-	\$(3,000.00)								
G161902 GF Other Event Income	10,500.00	610.05	1,000.00	-	-	-	-	\$(1,000.00)								
G161920 GF Push Mow Parade Income	4,000.00	3,508.47	3,500.00	-	-	-	-	\$ 642.00								
G161908 GF Miscellaneous Donations	-	40,000.00	-	4,141.56	4,141.56	-	4,142.00	\$ -								
G166000 GF Interest Income	90,000.00	74,364.41	75,000.00	12,228.57	15,762.65	23,643.98	23,500.00	\$(51,500.00)								
G161921 GF Hurricane Reimbursement	176,800.00	1,689.01	-	-	-	-	-	\$ -								
Total General Fund - Other Revenues	\$ 378,800.00	\$ 207,652.13	\$ 180,700.00	\$ 53,640.23	\$ 61,736.03	\$ 87,817.00	\$ 87,817.00	\$ (92,883.00)								
General Fund Public Safety & Judicial Revenues																
G169001 GF Sales Tax Marshal	150,000.00	168,266.12	316,000.00	168,870.58	229,251.90	343,877.85	343,000.00	\$ 27,000.00								
G169011 GF Citation Fines & Fees	70,000.00	27,641.98	70,000.00	23,718.69	33,569.42	50,354.13	50,000.00	\$(20,000.00)								
Total Public Safety & Judicial Revenues	\$ 220,000.00	\$ 195,908.10	\$ 386,000.00	\$ 192,589.27	\$ 262,821.32	\$ 393,000.00	\$ 393,000.00	\$ 7,000.00								
General Fund Dedicated Grant Revenue																
G161700 GF Grants & Reimbursements	-	-	-	-	-	-	-	\$ -								
G161702 GF Grant Sidewalk Nature Trails	-	7,213.00	-	-	-	-	-	\$ -								
G161909 GF Grant Income Safe Streets 4 All	252,000.00	194,252.19	57,750.00	46,697.60	-	56,250.00	56,250.00	\$(1,500.00)								
G161910 GF Grant Income Louisiana Outdoors Forever	604,000.00	523,995.59	79,986.00	16,619.38	-	79,986.00	79,986.00	\$(0.09)								
G161700 GF Grant Trace Lighting	534,200.00	25,001.88	657,761.25	489,639.72	-	657,761.00	657,761.00	\$(0.25)								
Total Dedicated Grant Revenue	\$ 1,390,200.00	\$ 750,462.66	\$ 795,497.34	\$ 552,956.70	\$ -	\$ 793,997.00	\$ 793,997.00	\$ (1,500.34)								
TOTAL GENERAL FUND REVENUES	3,063,100.00	2,122,983.81	2,234,397.34	1,350,149.77	1,032,972.85	2,146,700.00	2,146,700.00	\$(87,697.34)								
SUMMARY OF EXPENDITURES																
General Fund - General Government Operations Expenditures																
G180001 GF Office Salaries	\$ 250,000.00	\$ 304,385.80	\$ 347,000.00	167,479.05	227,941.97	306,061.97	\$ 307,100.00	\$(39,900.00)								
G180002 GF Council Compensation	38,000.00	37,771.92	39,000.00	19,443.24	25,924.32	-	39,000.00	\$ -								
G180005 GF Office Benefits & Insurance	50,000.00	55,401.79	70,500.00	27,288.82	37,806.28	75,630.28	75,630.28	5,130.00								
G180007 GF Office Retirement	40,000.00	49,136.99	64,500.00	30,927.45	41,778.11	56,074.11	56,100.00	\$(8,400.00)								
G180010 GF Office Payroll Taxes	8,000.00	10,904.24	12,600.00	7,646.57	10,368.75	13,000.00	13,000.00	400.00								
G182351 GF Office Auto Fuel Expense	1,000.00	1,108.61	1,500.00	437.79	503.24	754.86	800.00	\$(700.00)								
Total Administrative Salaries & Benefits	\$ 387,000.00	\$ 458,709.35	\$ 535,100.00	\$ 253,222.92	\$ 344,322.67	\$ 491,630.00	\$ 491,630.00	\$(43,470.00)								
G180220 GF Bank Fees	300.00	-	300.00	5.00	5.00	-	-	\$(300.00)								
G180215 GF Computer Networking Repairs & Maint.	14,000.00	20,217.89	25,000.00	3,924.60	5,050.04	7,575.06	7,600.00	\$(17,400.00)								
G187311 GF Office Equipment Repairs & Maint.	2,000.00	1,060.75	2,000.00	-	-	-	-	\$(2,000.00)								
G182352 GF Office Auto Repair & Maint.	1,000.00	943.60	1,000.00	20.00	20.00	20.00	20.00	\$(980.00)								
G183101 GF Dues & Subscriptions	3,000.00	2,791.59	3,000.00	776.58	986.58	1,479.87	1,500.00	\$(1,500.00)								
G182450 GF Insurance Expense	35,000.00	26,400.05	30,000.00	20,579.78	-	39,000.00	39,000.00	9,000.00								
G180216 GF Software Subscription Expense	-	30,102.48	15,000.00	17,738.50	17,738.50	18,000.00	18,000.00	3,000.00								
G180210 GF Office Supply Expense	15,000.00	9,367.52	10,000.00	4,944.02	5,705.18	8,557.77	8,600.00	\$(1,400.00)								
G180008 GF Payroll Processing Expense	6,000.00	6,826.28	7,000.00	3,865.12	5,059.97	7,589.96	7,600.00	600.00								
G183007 GF Instrument Recording Expense	1,000.00	2,115.00	2,500.00	772.50	772.50	1,158.75	1,200.00	\$(1,300.00)								
G183008 GF Municipals & Website	15,500.00	5,092.50	5,100.00	2,374.45	2,375.45	-	2,500.00	\$(2,600.00)								
G180800 GF Phone & Internet Expense	6,000.00	9,192.77	10,000.00	4,266.75	5,804.93	8,707.40	8,700.00	\$(1,300.00)								
G183102 GF Travel/Meetings/Conventions	100.00	124.95	125.00	-	-	-	-	\$(125.00)								
G183003 GF Advertising Expense	15,000.00	21,399.42	20,000.00	5,856.38	6,140.03	11,640.03	11,650.00	\$(8,350.00)								
G180230 GF Postage Expense	500.00	913.27	1,000.00	321.05	589.94	884.91	885.00	\$(115.00)								
G180221 GF Electronic Payment Fees	1,000.00	18,998.50	20,000.00	249.51	319.26	478.89	480.00	\$(19,520.00)								
G183020 Reconciliation Adjustment Expense	-	-	-	5,069.02	5,069.02	-	-	\$ -								
Other Governmental Operations Expenditures	\$ 115,400.00	\$ 155,546.57	\$ 152,025.00	\$ 70,763.26	\$ 55,636.40	\$ 107,735.00	\$ 107,735.00	\$(44,290.00)								
Total General Governmental Operations Expenditures	\$ 602,400.00	\$ 614,255.92	\$ 687,125.00	\$ 323,986.18	\$ 399,959.07	\$ 599,365.00	\$ 599,365.00	\$(87,760.00)								
General Fund - Professional & Contracted Services																
G183005 GF Town & Town Council Legal Fees	60,000.00	142,733.28	60,000.00	19,609.90	31,804.90	47,707.35	46,000.00	\$(14,000.00)								
G183009 GF Professional/Engineering Fees	-	-	40,000.00	15,355.10	26,578.00	3,899.00	10,000.00	\$(30,000.00)								
G183002 GF Accounting/Auditing	15,000.00	6,552.50	31,000.00	20,237.20	24,354.70	-	31,000.00	\$ -								
G182401 GF Drainage Inspector Expense	3,000.00	5,105.00	6,000.00	590.00	1,375.00	2,062.50	2,100.00	\$(3,900.00)								
G182400 GF Building Inspector Fees	16,000.00	18,550.00	20,000.00	9,180.00	10,130.00	15,195.00	15,200.00	\$(4,800.00)								
G187334 GF Master-Plan/Town-Code-Rewrite Comprehensive Rezoning Plan	90,000.00	74,144.66	85,000.00	48,845.00	50,267.43	98,563.68	98,600.00	13,600.00								
G187600 GF St. Tammany Assessor Expense	\$ 5,000.00	\$ 7,246.45	\$ 7,500.00	7,146.51	7,146.51	-	-	\$(350.00)								
Total Professional & Contracted Services	\$ 189,000.00	\$ 254,331.89	\$ 249,500.00	\$ 120,963.71	\$ 151,656.54	\$ 210,050.00	\$ 210,050.00	\$(39,450.00)								
General Fund - Building Maintenance & Events Expenditures																
G183006 GF Pest Control	1,500.00	1,175.30	1,500.00	300.00	450.00	900.00	900.00	\$(600.00)								
G180700 GF Utilities- Electric	10,000.00	16,801.47	20,000.00	11,166.43	15,664.65	23,496.98	23,500.00	3,500.00								
G187321 GF Town Hall Renovations (2024 Budget)	250,000.00	22,796.75	-	-	-	-	-	\$ -								
G180224 GF Annex Routine Repairs & Maint.	3,200.00	1,220.00	5,000.00	-	-	-	-	\$(5,000.00)								
G187320 GF Town Hall Repairs & Maint.	10,000.00	9,674.84	10,000.00	3,002.57	2,331.56	28,000.00	18,000.00	\$(4,000.00)								
G187330 GF Storm Expense	40,000.00	58,289.68	5,000.00	180.00	-	-	-	\$ -								
G183004 GF Janitorial Expense	20,000.00	16,850.60	17,000.00	8,178.89	9,494.85	14,242.28	14,250.00	\$(2,750.00)								
G181510 GF Halloween Event Expense	1,000.00	1,270.21	1,000.00	-	-	500.00	500.00	\$(500.00)								
G181516 GF Autism Event Expense	-	3,634.63	4,000.00	1,247.80	1,247.80	1,250.00	1,250.00	\$(2,750.00)								
G181515 GF Other Event Expense	-	702.38	1,000.00	25.10	25.10	26.00	26.00	\$(974.00)								
G181514 GF Push Mow Parade Expense	500.00	785.57	1													

Town of Abita Springs
General Fund Budget for Year Ending December 31, 2025
BUDGET AMENDMENT WORKSHEETS

Line#		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
		2024	2024	2025	Actual Revenues & Expenditures Through 6/30/2025	Unaudited Revenue & Expenditures Through 08/31/2025	Projected ANNUAL Revenue & Expense	Proposed 2025 Budget Amendment	\$ Change Budget vs Amendment
		Year Budget	Year Actual	Year Budget					
105	GF Abita Parking Lot Project	15,000.00	-	-	-	-	-	-	-
106	GF Abita Traffic Circle Project	30,000.00	-	-	-	-	-	-	-
107	Total General Fund - Building Maintenance & Events Expenditures	\$ 521,200.00	\$ 182,920.51	\$ 71,500.00	\$ 29,830.84	\$ 35,104.01		\$ 74,371.00	\$ 2,871.00
108	General Fund - Public Safety & Judicial Expenditures								
109	G190002 GF Marshal Salaries	130,000.00	106,707.70	165,000.00	80,656.86	110,976.94	166,465.41	165,000.00	-
110	G190003 GF Marshal Benefits & Insurance	25,000.00	25,151.84	47,000.00	19,269.00	26,976.60	40,464.90	40,465.00	(6,535.00)
111	G190004 GF Marshal Payroll Taxes	4,500.00	3,206.38	4,100.00	1,965.94	2,862.01	4,293.02	4,300.00	200.00
112	G190005 GF Marshal Retirement	20,000.00	24,963.35	40,000.00	19,199.36	27,124.42	40,686.63	41,000.00	1,000.00
113	Total Marshals Salaries & Benefits	\$ 179,500.00	\$ 160,029.27	\$ 256,100.00	\$ 121,091.16	\$ 167,939.97		\$ 250,765.00	\$ (5,335.00)
114	G190112 GF Marshal Training & Testing	-	500.00	2,000.00	1,721.50	1,721.50	2,582.25	2,000.00	-
115	G190101 GF Marshal Auto Fuel	10,000.00	4,403.21	10,000.00	2,149.29	3,347.34	5,021.01	5,000.00	(5,000.00)
116	G190102 GF Marshal Auto Repairs & Maintenance	3,000.00	5,727.15	5,000.00	1,902.29	2,068.28	3,099.42	3,100.00	(1,900.00)
117	G190104 GF Marshal Radios/Communications	3,000.00	3,486.90	4,000.00	-	3,074.62	4,611.93	3,200.00	(800.00)
118	G190105 GF Marshal Insurance Expense	4,500.00	14,053.28	16,000.00	8,804.16	13,392.91	20,089.37	22,000.00	6,000.00
119	G190120 GF Marshal Janitorial Expense	-	-	-	259.56	352.22	2,113.32	2,100.00	2,100.00
120	G190106 GF Marshal Office Expense	2,000.00	5,500.20	2,000.00	440.15	440.15	-	500.00	(1,500.00)
121	G190107 GF Marshal Equipment & Supplies	2,000.00	345.00	3,738.63	151.48	151.48	908.88	910.00	(2,828.63)
122	G109109 GF Marshal Legal & Professional	-	23,350.00	5,000.00	202.50	222.50	-	2,000.00	(3,000.00)
123	G190110 GF Marshal Phone & Internet	-	3,650.62	5,000.00	1,849.06	2,636.20	-	4,000.00	(1,000.00)
124	G190111 GF Marshal Computer Networking	5,000.00	746.41	1,000.00	8,139.50	8,864.94	-	11,500.00	10,500.00
125	G190108 GF Marshal Uniforms	1,000.00	2,174.01	3,000.00	-	-	-	500.00	(2,500.00)
126	Total Marshals Other Expenditures	\$ 30,500.00	\$ 63,936.78	\$ 56,738.63	\$ 25,619.49	\$ 36,270.14		\$ 56,810.00	\$ 71.37
126	G189905 GF COC Salary	8,000.00	12,867.65	11,000.00	5,091.86	7,101.85	10,277.85	10,300.00	(700.00)
127	G189910 GF COC Benefits & Insurance	5,000.00	7,316.08	6,100.00	2,552.83	3,573.97	7,021.97	7,030.00	930.00
128	G189911 GF COC Retirement	2,000.00	3,606.91	3,000.00	1,392.77	1,935.47	2,791.47	2,800.00	(200.00)
129	G189912 GF COC Payroll Taxes	100.00	206.80	200.00	70.05	96.30	136.30	140.00	(60.00)
130	G189915 GF COC Office Supplies	1,000.00	22.79	100.00	34.80	46.88	-	100.00	-
131	G189930 GF COC State/Parish Court Fees	1,100.00	110.00	200.00	-	-	-	-	(200.00)
132	G189935 GF COC Magistrate	1,500.00	2,550.00	2,700.00	600.00	1,162.50	1,743.75	1,750.00	(950.00)
133	G189000 GF COC Operating Expenses	-	340.00	500.00	-	-	-	-	(500.00)
134	Total Clerk of Court Salaries & Expenditures	\$ 18,700.00	\$ 27,020.23	\$ 23,800.00	\$ 9,742.31	\$ 13,916.97		\$ 22,120.00	\$ (1,680.00)
135	G190103 GF Marshal Capital Outlay	10,000.00	6,877.00	7,500.00	7,812.00	7,812.00	-	63,305.00	\$ 55,805.00
136	Total Marshals Capital Outlay	\$ 10,000.00	\$ 6,877.00	\$ 7,500.00	\$ 7,812.00	\$ 7,812.00		\$ 63,305.00	\$ 55,805.00
137	Total Public Safety & Judicial Expenditures	\$ 238,700.00	\$ 257,663.28	\$ 344,138.63	\$ 164,264.96	\$ 225,939.08		\$ 393,000.00	\$ 48,861.37
138	General Fund Dedicated Grant Expenditures								
139	G188701 Louisiana Outdoors Forever Reimbursable	604,000.00	540,492.47	63,366.71	16,250.00	51,750.00	-	63,367.00	0.29
140	G188720 Louisiana Outdoors Forever Non Reimbursable	-	1,000.00	-	-	-	-	-	-
141	G188718 Louisiana Outdoors Forever Town Match	47,100.00	12,156.59	32,267.00	2,200.00	2,200.00	-	32,267.00	-
142	G188700 Safe Streets 4 All Reimbursable	252,000.00	193,346.19	58,000.00	47,414.60	48,602.60	-	48,600.00	(9,400.00)
143	G188705 Safe Streets 4 All Non Reimbursable	-	1,042.50	-	-	-	-	-	-
144	G188706 Safe Streets 4 All Town Match	63,000.00	48,336.55	14,500.00	11,422.40	11,674.40	-	11,680.00	(2,820.00)
145	G187010 Town Center/Trace Lighting Reimbursable	534,200.00	8,031.00	527,000.00	506,610.60	506,610.60	-	527,000.00	-
146	G189715 Town Center/Trace Lighting Non Reimbursable	-	42,736.93	55,000.00	47,161.70	47,448.79	-	55,000.00	-
147	G189712 Town Center/Trace Lighting Town Match	133,600.00	2,007.75	132,000.00	126,652.65	126,652.65	-	132,000.00	-
148	Total Dedicated Grant Expenditures	\$ 1,633,900.00	\$ 849,149.98	\$ 882,133.71	\$ 757,711.95	\$ 794,939.04		\$ 869,914.00	\$ (12,219.71)
149	Total General Fund Expenditures	\$ 3,085,200.00	\$ 2,158,321.58	\$ 2,234,397.34	\$ 1,396,757.64	\$ 1,607,597.74		\$ 2,146,700.00	\$ (87,697.34)
150									
151	SUMMARY OF FUND BALANCE								
152	REVENUES OVER EXPENDITURES BEFORE TRANSFERS	\$ (22,100.00)	\$ (35,337.77)	\$ -	\$ (46,607.87)	\$ (574,624.89)		\$ -	\$ -
153	G131002 Transfer from GF to CF to repay debt owed	-	-	(51,000.00)	-	-	-	-	-
154	G135350 Due to/From Shared Sales Tax (Public Works)	-	-	-	(143,785.47)	-	-	-	-
155	G114300 Due to/From Utility Fund	-	-	-	(10,365.00)	-	-	-	-
156	Transfers From GF Fund Balance	250,000.00	-	-	-	-	-	-	-
157	Transfers From UF	423,000.00	-	-	-	-	-	-	-
158	Ad Valorem LF	(26,500.00)	-	-	-	-	-	-	-
159	Franchise Fee LF	(7,200.00)	-	-	-	-	-	-	-
160	Ad Valorem P&R	(48,500.00)	-	-	-	-	-	-	-
161	GOB Sinking Fund	(132,500.00)	-	-	-	-	-	-	-
162	LT Interest	(13,200.00)	-	-	-	-	-	-	-
163	Transfers of Revenues to UF	(423,000.00)	-	-	-	-	-	-	-
164	Net Transfers In/Out	-	1,153,249.18	-	-	-	-	-	-
165	NET TRANSFERS IN/OUT	22,100.00	1,153,249.18	(51,000.00)	(154,150.47)				
166	Net change in fund balance	-	1,117,911.41	(51,000.00)	(200,758.34)	-	-	-	-
167	Beginning Fund Balance	-	590,014.37	1,266,634.32	1,245,804.79	-	-	-	-
168	Period Prior Adjustment	-	(441,291.46)	-	0%	-	-	-	-
169	Ending Fund Balance	\$ 590,014.37	\$ 1,266,634.32	\$ 1,215,634.32	\$ 1,045,046.45				

Utility Fund

Notes on major changes to Revenues

L9 – Adjusted to reflect a conservative estimate of increased gas sales, based on actual revenues through August 31, 2025, and projected revenues for the remaining four months.

L30 – Reduced to account for realistic water and sewer revenues through year-end. The 2025 budget was calculated using the increased rates, effective January 1, 2025; however, the rate adjustment did not take effect until April 1, 2025, resulting in three months of revenues at prior rates.

L37 – Adjusted to reflect a conservative estimate of garbage revenues due to increased rates through year-end.

L44 – Reduced to reflect a realistic expectation of revenues through year-end.

L49 – We are working on compiling a worksheet to recap all current projects.

Notes on major changes to Expenditures

L60 – Revised upwards to align with actual expenditures through August 31, 2025, and projected expenditures through year-end.

L62 – Revised upward to account for expenditures in 2025 for gas training and inspection. No further expenditures are expected in this category for the remainder of the year.

L71 – Reduced to reflect updated projections, as no major water repair projects are anticipated for the remainder of 2025. Excess funds in this category were reallocated to L85 to provide additional budget capacity for major sewer projects.

L85 – Increased to provide additional funding for anticipated major sewer project expenditures (see explanation under L71).

L103 – Increased to incorporate \$12,649 in expenditures reallocated from the General Fund (see explanation for L81 in General Fund notes), as well as projected costs through year-end for projects such as infrastructure testing in Abita Meadows.

L107 – Increased to align with actual expenditures. No additional expenditures are anticipated in this category through year-end. The utility module of TylerTech has been completed, and no further expenditures are expected in this fund related to the ongoing data conversion.

L113 – Increased to account for reallocation of the expenses from the General Fund (L75 in the General Fund) to the Utility Fund after the 2025 Budget had been approved.

L117 –Depreciation Expense was removed from the Budget to Actual worksheets. While depreciation will continue to be presented in the official financial statements, the worksheets will now reflect only “Cash In/Out” rather than accrual-based expenditures.

L118, L119 & L122 – Debt obligations for the Series 2004 and Series 2019 DEQ Loans have been satisfied for 2025. Additional details are provided in Appendix B.

L120 through L121 – Debt Service obligations for the Series 2020 General Obligation Bond have been reclassified to the Debt Service Fund (L18 through L21 on Debt Service Fund worksheet). The debt payment is sourced from dedicated Ad Valorem Tax revenues that are deposited directly into the Debt Service account, rather than from utility revenues.

L126 through L129 - We are working on compiling a worksheet to recap all current projects.

L130 – Increased by \$22,385 for Capital Improvement projects, in alignment with expected grant revenues recorded under L49.

Additional Information

- Tower Inspection - See Appendix C-3 for the inspection report and cost estimate for necessary tower repairs. We are currently soliciting additional bids for the work, which is anticipated to be included as a 2026 Capital Outlay Project.
- Debt Obligations & Available Funds - Appendix B provides details on current debt obligations and existing fund balances that may be available for capital improvement projects addressing sewer infrastructure needs. The projects are not included in the 2025 Proposed Budget Amendment (other than engineering for the Keller Street Lift Station (L129), as they may be funded by existing resources, rather than current utility revenues or funded by a new grant or loan from DEQ. Future amendments may be discussed to dedicate any excess funds to these projects or account for debt service obligations for new loans.

Town of Abita Springs
Utility Fund Budget for Year Ending December 31, 2025
BUDGET AMENDMENT WORKSHEET

Line#		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
		2024 Budget	2024 Actual Revenue & Expenditures	2025 Budget	Actual Revenues & Expenditures through 06/30/2025	Unaudited Revenues & Expenditures through 08/31/2025	Projected ANNUAL Revenue & Expenditures	Proposed 2025 Budget Amendment	\$Change Budget vs Amendment
SUMMARY OF REVENUES									
Utility Fund Operating Revenue - Gas Sales									
1	U260113 UF GAS LINE EXTENSION FEES	\$ 4,600.00	\$ 43,679.15	\$ 25,000.00	\$ 37,675.82	\$ 44,234.33	\$ -	\$ 44,250.00	\$ 19,250.00
2	U260106 UF GAS SALES RESIDENTIAL	465,000.00	423,051.95	450,000.00	288,791.83	330,350.99	495,526.49	470,000.00	20,000.00
3	U260107 UF GAS SALES COMMERCIAL	155,000.00	149,490.95	150,000.00	98,811.99	147,781.14	150,000.00	215,000.00	65,000.00
4	U260101 UF GAS CONNECT FEES	12,000.00	10,227.81	10,000.00	1,250.00	1,250.00	-	1,500.00	(8,500.00)
5	U260109 UF GAS LATE FEES	3,000.00	3,476.98	3,500.00	4,765.79	5,167.40	7,751.10	7,500.00	4,000.00
6	U260108 UF GAS SERVICE FEES	15,500.00	12,267.00	13,500.00	6,268.65	8,355.65	12,533.48	12,500.00	(1,000.00)
7	Total Utility Fund Operating Revenues - Gas Sales	\$ 655,100.00	\$ 642,193.84	\$ 652,000.00	\$ 437,564.08	\$ 537,139.51	\$ -	\$ 750,750.00	\$ 98,750.00
Utility Fund Operating Revenue - Water Sales									
8	U260213 UF WATER LINE EXTENSION FEES	-	12,392.95	15,000.00	7,726.18	9,328.58	-	9,300.00	\$ (5,700.00)
9	U260207 UF WATER SALES RESIDENTIAL	275,000.00	288,156.11	363,704.00	159,085.55	216,760.86	325,141.29	320,000.00	(43,704.00)
10	U260208 UF WATER SALES COMMERCIAL	55,000.00	55,667.39	80,000.00	29,408.57	39,906.99	59,860.49	57,000.00	(23,000.00)
11	U260201 UF WATER CONNECT FEES	15,000.00	4,047.08	5,000.00	775.36	1,010.36	1,515.54	1,500.00	(3,500.00)
12	U260212 UF WATER LATE FEES	5,000.00	3,495.48	3,500.00	3,554.43	4,218.31	6,327.47	6,000.00	2,500.00
13	U260210 UF WATER TOWER RENTAL INCOME	17,900.00	17,889.12	20,000.00	10,444.56	15,666.84	23,500.26	23,500.00	3,500.00
14	U260205 UF WATER SAFE DRINKING PROGRAM INCOME	15,300.00	770.05	1,000.00	393.75	523.25	784.88	700.00	(300.00)
15	U260209 UF WATER SERVICE FEES	15,800.00	15,480.00	17,000.00	7,790.00	10,396.00	15,594.00	15,600.00	(1,400.00)
16	Water Well Project GOB Fund Balance	100,000.00	-	-	-	-	-	-	-
17	Total Utility Fund Operating Revenues - Water Sales	\$ 499,000.00	\$ 397,898.18	\$ 505,204.00	\$ 219,176.40	\$ 297,811.19	\$ -	\$ 433,600.00	\$ (71,604.00)
Utility Fund Operating Revenue - Sewer Sales									
18	U260313 UF SEWER LINE EXTENSION FEES	-	29,271.01	25,000.00	7,444.80	7,444.80	-	7,450.00	\$ (17,550.00)
19	U260306 UF SEWER SALES RESIDENTIAL	462,000.00	503,508.97	656,187.00	274,090.41	373,235.36	559,853.04	556,000.00	(100,187.00)
20	U260307 UF SEWER SALES COMMERCIAL	60,000.00	57,224.92	81,102.00	29,733.05	39,958.90	59,938.35	57,000.00	(24,102.00)
21	U260301 UF SEWER CONNECT FEES	10,700.00	3,227.09	5,000.00	300.00	300.00	-	300.00	(4,700.00)
22	U260314 UF ON-SITE SEWER INSPECTION FEES	-	-	-	350.00	650.00	-	1,000.00	1,000.00
23	U260311 UF SEWER LATE FEES	5,000.00	5,362.26	5,400.00	5,199.93	6,138.51	9,207.77	9,600.00	3,600.00
24	U260308 UF SEWER SERVICE FEES	14,500.00	14,111.00	15,500.00	7,263.00	9,703.00	14,550.00	14,500.00	(950.00)
25	Total Utility Fund Operating Revenues - Sewer Sales	\$ 552,200.00	\$ 612,705.25	\$ 788,189.00	\$ 324,381.19	\$ 437,430.57	\$ -	\$ 645,300.00	\$ (142,889.00)
26	TOTAL UTILITY FUND OPERATING REVENUES - WATER & SEWER SALES	\$ 1,051,200.00	\$ 1,010,603.43	\$ 1,293,393.00	\$ 543,557.59	\$ 735,241.76	\$ -	\$ 1,078,900.00	\$ (214,493.00)
Utility Fund Operating Revenue - Garbage Sales									
27	U260402 UF GARBAGE SALES RESIDENTIAL	400,000.00	399,429.08	400,500.00	200,638.56	268,803.34	403,205.01	400,500.00	\$ -
28	U260403 UF GARBAGE SALES COMMERCIAL	5,000.00	3,657.90	3,500.00	2,002.50	2,706.84	4,060.26	4,060.00	560.00
29	U260405 UF GARBAGE CONNECT FEES	2,000.00	78.75	250.00	-	-	-	-	(250.00)
30	U260406 UF GARBAGE LATE FEES	2,500.00	3,499.08	3,500.00	2,953.26	3,428.06	5,142.09	4,900.00	1,400.00
31	U260404 UF GARBAGE SERVICE FEES	15,600.00	15,082.00	15,600.00	7,582.00	10,124.00	15,186.00	15,180.00	(420.00)
32	Total Utility Fund Operating Revenues - Garbage Sales	\$ 425,100.00	\$ 421,746.81	\$ 423,350.00	\$ 213,176.32	\$ 285,662.24	\$ -	\$ 424,640.00	\$ 1,290.00
Utility Fund Operating Revenue - Other Income Revenue									
33	U260512 UF NONREFUNDABLE DEPOSIT FEE CONNECT FEE	1,000.00	6,852.34	6,800.00	5,550.00	7,400.00	11,100.00	10,500.00	\$ 3,700.00
34	U260513 UF INFRASTRUCTURE CAPACITY FEES	15,000.00	20,833.29	24,000.00	5,833.31	5,833.31	8,749.97	6,500.00	(17,500.00)
35	U260507 UF INTEREST INCOME	80,000.00	139,339.74	140,000.00	70,925.60	89,859.01	134,788.52	134,500.00	(5,500.00)
36	U260509 UF CUSTOMER NSF FEE INCOME	-	635.00	-	210.00	245.00	367.50	350.00	350.00
37	U260510 UF UTILITY ASSISTANCE FUND INCOME	300.00	684.96	800.00	431.29	438.36	657.54	660.00	(140.00)
38	Total Utility Fund Operating Revenues - Other	\$ 96,300.00	\$ 168,345.33	\$ 171,600.00	\$ 82,950.20	\$ 103,775.68	\$ -	\$ 152,510.00	\$ (19,090.00)
39	Total Utility Fund Operating Revenues	\$ 2,227,700.00	\$ 2,242,889.41	\$ 2,540,343.00	\$ 1,277,248.19	\$ 1,661,219.19	\$ -	\$ 2,406,800.00	\$ (133,543.00)
Utility Fund Dedicated Revenues for Capital Projects									
40	UF UIL Connection DEQ Loan (Reimbursement for 2024 expenses)	500,000.00	-	130,000.00	-	-	-	-	\$ (130,000.00)
41	U260310 UF SEWER GRANT INCOME (DEQ, Water Sector, ARP Funds)	995,000.00	652,156.00	6,110,057.50	233,310.74	356,188.03	6,230,000.00	6,230,000.00	\$ 119,942.50
42	Total Dedicated Revenues for Capital Projects	\$ 1,495,000.00	\$ 652,156.00	\$ 6,240,057.50	\$ 233,310.74	\$ 356,188.03	\$ -	\$ 6,230,000.00	\$ (10,057.50)
43	TOTAL UTILITY FUND REVENUES	\$ 3,722,700.00	\$ 2,895,045.41	\$ 8,780,400.50	\$ 1,510,558.93	\$ 2,017,407.22	\$ -	\$ 8,636,800.00	\$ (143,600.50)
SUMMARY OF EXPENDITURES									
Utility Fund Operating Expenditures - Gas Expenditures									
44	U280101 UF GAS SALARIES & WAGES	84,000.00	104,100.76	91,500.00	46,616.93	65,770.38	104,650.38	105,000.00	\$ 13,500.00
45	U280102 UF GAS BENEFITS & INSURANCE	19,500.00	21,034.73	24,000.00	8,497.61	11,832.19	27,960.19	28,000.00	4,000.00
46	U280103 UF GAS RETIREMENT	22,600.00	24,611.92	26,000.00	11,169.83	15,492.09	22,920.00	23,000.00	(3,000.00)
47	U280104 UF GAS PAYROLL TAXES	1,600.00	1,996.83	1,800.00	1,250.98	1,751.63	2,447.63	2,450.00	650.00
48	Gas Salaries & Benefits	\$ 127,700.00	\$ 151,744.24	\$ 143,300.00	\$ 67,535.35	\$ 94,846.29	\$ 158,450.00	\$ 158,450.00	\$ 15,150.00
49	U280106 UF GAS REPAIR & MAINTENANCE	60,000.00	120,617.61	180,000.00	99,983.16	118,228.35	177,342.53	180,000.00	\$ -
50	U280108 UF GAS NATURAL GAS PURCHASES	285,000.00	202,515.43	250,000.00	209,389.32	240,029.34	360,044.01	316,400.00	66,400.00
51	U280109 UF GAS UTILITIES ELECTRIC	3,000.00	1,164.73	1,500.00	560.26	817.67	1,226.51	1,500.00	-
52	U280111 UF GAS REPORTS & TRAINING	18,000.00	6,552.00	7,500.00	10,271.85	27,894.93	27,900.00	27,900.00	20,400.00
53	Other Gas Operating Expenses	\$ 366,000.00	\$ 330,849.77	\$ 439,000.00	\$ 320,204.59	\$ 388,970.29	\$ -	\$ 525,800.00	\$ 86,800.00
54	TOTAL GAS OPERATING EXPENSES	\$ 493,700.00	\$ 482,594.01	\$ 582,300.00	\$ 387,739.94	\$ 481,816.58	\$ -	\$ 684,250.00	\$ 101,950.00
Utility Fund Operating Expenditures - Water Expenditures									
55	U280201 UF WATER SALARIES & WAGES	84,400.00	104,100.76	145,000.00	67,812.50	93,867.06	143,187.06	143,500.00	\$ (1,500.00)
56	U280202 UF WATER BENEFITS & INSURANCE	19,500.00	25,356.62	47,000.00	17,190.25	23,903.57	50,775.57	51,000.00	4,000.00
57	U280203 UF WATER RETIREMENT	22,700.00	24,581.92	41,000.00	16,394.16	22,436.65	32,644.65	33,000.00	(8,000.00)
58	U280204 UF WATER PAYROLL TAXES	1,600.00	1,996.83	2,600.00	3,191.56	4,321.04	5,153.04	5,200.00	2,600.00
59	Water Salaries & Benefits	\$ 128,200.00	\$ 156,036.13	\$ 235,600.00	\$ 104,588.47	\$ 144,528.32	\$ 232,700.00	\$ 232,700.00	\$ (2,900.00)
60	U280206 UF WATER REPAIRS & MAINTENANCE	60,000.00	42,671.81	150,131.65	9,471.42	18,378.64	27,567.96	30,000.00	\$ (120,131.65)
61	U280210 UF WATER UTILITIES- ELECTRIC	15,000.00	12,332.47	15,000.00	6,150.50	8,574.07	12,861.11	15,000.00	-
62	U280211 UF WATER WELLS/TOWER REPAIRS & MAINTENANCE	25,000.00	7,098.69	25,000.00	5,442.53	24,642.53	-	25,000.00	-
63	UF Safe Water Drinking Fee	14,000.00	-	-	-	-	-	-	-
64	Other Water Operating Expenses	\$ 114,000.00	\$ 62,102.97	\$ 190,131.65	\$ 21,064.45	\$ 51,595.24	\$ -	\$ 70,000.00	\$ (120,131.65)
65	Utility Fund Operating Expenditures - Sewer Expenditures	\$ 84,400.00	\$ 102,011.89	\$ 145,000.00	\$ 67,812.50	\$ 93,867.06	\$ 143,187.06	\$ 143,500.00	\$ (1,500.00)
66	U280301 UF SEWER SALARIES & WAGES	84,400.00	102,011.89	145,000.00	67,812.50	93,867.06	143,187.06	143,500.00	\$ (1,500.00)
67	U280302 UF SEWER BENEFITS & INSURANCE	19,500.00	23,324.83	47,000.00	17,190.25	23,903.57	50,775.57	51,000.00	4,000.00
68	U280303 UF SEWER RETIREMENT	22,700.00	24,328.28	41,000.00	16,394.16	22,436.65	32,644.65	33,000.00	(8,000.00)
69	U280304 UF SEWER PAYROLL TAXES	1,600.00	1,976.74	2,600.00	2,769.66	3,756.35	4,588.35	4,600.00	2,000.00
70	Sewer Salaries & Benefits	\$ 128,200.00	\$ 151,647.74	\$ 235,600.00	\$ 104,166.57	\$ 143,963.63	\$ 158,450.00	\$ 158,450.00	\$ (3,500.00)
71	U280523 UF AUTO & EQUIPMENT FUEL	25,000.00	9,461.43	15,000.00	7,992.08	10,642.68	15,964.02	16,000.00	1,000.00
72	U280602 UF AUTO REPAIR & MAINTENANCE	25,200.00	174.00	10,000.00	-	-	-	10,000.00	-
73	U280603 UF EQUIPMENT REPAIRS & MAINTENANCE	7,500.00	2,066.20	10,000.00	11,016.00	11,028.49	-	20,060.00	10,060.00
74	U280306 UF SEWER REPAIRS & MAINTENANCE	44,700.00	116,865.44	100,000.00	12,858.02	15,781.16	23,671.74	150,200.00	50,200.00
75	U280307 UF SEWER PLANT REPAIR & MAINTENANCE	25,000.00	62,126.88	25,000.00	5,066.31	5,066.31	7,599.47	25,000.00	

Town of Abita Springs
Utility Fund Budget for Year Ending December 31, 2025
BUDGET AMENDMENT WORKSHEET

Line#		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
		2024 Budget	2024 Actual Revenue & Expenditures	2025 Budget	Actual Revenues & Expenditures through 06/30/2025	Unaudited Revenues & Expenditures through 08/31/2025	Projected ANNUAL Revenue & Expenditures	Proposed 2025 Budget Amendment	\$Change Budget vs Amendment
106	U280515 UF POSTAGE	-	1,170.85	1,200.00	765.37	1,119.46	1,679.19	1,700.00	500.00
107	U280516 UF SOFTWARE SUBSCRIPTION EXPENSE	-	-	15,000.00	28,644.30	28,644.30	-	28,650.00	13,650.00
108	U280518 UF TRAINING	3,000.00	762.06	3,000.00	-	-	-	-	(3,000.00)
109	U280519 UF UNIFORMS	5,500.00	4,352.26	5,000.00	1,531.95	2,268.85	3,403.28	3,500.00	(1,500.00)
110	U280521 UF PHYSICALS & DRUG TESTING	5,400.00	1,573.00	2,500.00	875.00	1,100.00	1,400.00	1,500.00	(1,000.00)
111	U280606 UF SMALL EQUIPMENT & TOOLS	-	60.00	100.00	15.00	25.00	-	100.00	(2,300.00)
113	U280520 UF CREDIT CARD PROCESSING FEE	6,000.00	4,384.84	5,000.00	755.38	1,797.60	2,696.40	2,700.00	23,500.00
114	U280607 UF CAPITAL OUTLAY	15,000.00	12,043.52	-	13,403.33	15,530.55	23,295.83	23,500.00	-
115	U280604 BARN/SHOP REPAIRS & MAINTENANCE	5,000.00	367.41	1,000.00	-	-	-	-	\$ (1,000.00)
116	U280503 UF UTILITIES ASSISTANCE FUND DISBURSEMENT	400.00	-	1,000.00	200.00	200.00	-	660.00	(340.00)
117	U280507 UF DEPRECIATION	193,400.00	257,812.62	244,864.00	122,427.00	142,831.60	244,864.00	-	(244,854.00)
118	U280316 UF DEQ LOAN ADMIN EXPENSE	10,000.00	21,701.37	21,000.00	10,494.45	21,063.71	-	21,070.00	70.00
119	U280315 UF DEQ LOAN INTEREST EXPENSE	330,000.00	26,307.83	25,000.00	12,621.05	21,133.39	-	21,150.00	(3,850.00)
120	U280321 UF GENERAL OBLIGATION BOND 2020 PROF. EXPENSES	-	-	400.00	400.00	400.00	-	-	(400.00)
121	U280544 UF INTEREST EXPENSE 2020 BOND	23,800.00	13,777.53	13,030.00	6,730.80	13,025.60	-	-	(13,030.00)
122	U285000 UF INTEREST EXPENSE 2019 LPFA BOND	-	15,235.00	13,970.00	7,672.50	8,360.00	-	8,360.00	(5,610.00)
123	U280526 RECONCILIATION ADJUSTMENT EXPENSE	-	-	-	6,892.83	-	6,892.83	-	-
124	Total Utility Fund Operating Expenditures	\$ 790,500.00	\$ 524,279.62	\$ 567,154.00	\$ 313,481.42	\$ 394,375.74	\$ -	\$ 369,990.00	\$ (197,164.00)
125	Utility Fund - Capital Improvement Project Expenditures								
126	U280317 WWTP PROJECT EXPENSES (LEMOINE CONTRACT)	675,500.00	-	5,750,252.35	-	1,310,708.17	-	5,750,253.00	\$ 0.65
127	U280317 WWTP PROJECT ENGINEERING EXPENSES (FAIRWAY)	90,000.00	-	320,862.50	-	93,890.36	-	320,862.00	(0.50)
128	U280313 UF SEWER GRAVITY SEWER REHAB PROJECT DEQ LOAN	675,500.00	3,586.25	-	-	-	-	-	-
129	KELLER STREET SEWER PUMPING STATION DESIGN	-	-	136,500.00	-	-	-	136,500.00	-
130	CAPITAL OUTLAY PROJECT - WATER AND/OR SEWER IMPROVEMENTS	-	-	-	-	-	-	22,385.00	22,385.00
131	TOTAL UTILITY FUND - Capital Improvement Project Expenditures	\$ 1,441,000.00	\$ 3,586.25	\$ 6,207,614.85	\$ -	\$ 1,404,598.53	\$ -	\$ 6,230,000.00	\$ 22,385.15
132	TOTAL UTILITY FUND EXPENDITURES	\$ 2,231,500.00	\$ 527,865.87	\$ 8,780,400.50	\$ 1,241,760.29	\$ 3,031,434.04	\$ -	\$ 8,636,800.00	\$ (143,600.50)
133									
134	SUMMARY OF FUND BALANCE								
135	REVENUES OVER EXPENDITURES BEFORE TRANSFERS	\$ 1,491,200.00	\$ 2,367,179.54	\$ -	\$ 268,798.64	\$ (1,014,026.82)	\$ -	\$ -	\$ (0.00)
136	UF Transfer from GF	423,000.00	-	-	-	-	-	-	-
137	UF transfer to DEQ Loan Sinking Fund	(423,000.00)	-	-	-	-	-	-	-
138	UF transfer to Water Sector UF Capital Outlay Account	-	-	-	-	-	-	-	-
139	DEQ Loan Reserve Fund Transfer	(34,800.00)	-	-	-	-	-	-	-
140	U224060 Due to/from Cemetary Fund	-	-	-	-	-	-	-	-
141	U226000 Due to/from Debt Service	-	-	-	-	-	-	-	-
142	U224020 Due to/from General Fund	-	-	-	-	-	-	-	-
143	U267800 Due to/from Rec Fund	-	-	-	-	-	-	-	-
144	U224030 Due to/from Rec Fund	-	-	-	-	-	-	-	-
145	U224040 Due to/from Public Works	-	-	-	-	-	-	-	-
146	Transfers from General Fund	-	-	-	10,365.00	-	-	-	-
147	U267800 Transfer from Recreation Fund	-	-	-	14,724.48	-	-	-	-
148	Net Transfers In (Out)	-	46,871.99	-	-	-	-	-	-
149	NET TRANSFERS IN/OUT	\$ (34,800.00)	\$ 46,871.99	\$ -	\$ 25,089.48	\$ -	\$ -	\$ -	\$ -
150	CHANGE IN NET POSITION	\$ 1,456,400.00	\$ 2,414,051.53	\$ -	\$ 293,888.12	\$ -	\$ -	\$ -	\$ -
151	Fund Balance, beginning of year	-	2,577,782.96	5,009,196.25	3,608,104.93	-	-	-	-
152	Equity transfer from 2010 Debt Service Fund	-	147,777.46	-	-	-	-	-	-
153	Prior Period Adjustment	-	(130,415.70)	-	-	-	-	-	-
154	Fund Balance, end of year	\$ 2,577,782.96	\$ 5,009,196.25	\$ 5,009,196.25	\$ 3,901,993.05	\$ -	\$ -	\$ -	\$ -

Cemetery Fund

Notes on changes to Revenues

L3 - Revenue projections for plot sales were adjusted upward from \$20,000 to \$21,600. This revision reflects actual revenues of \$16,200 through the end of August, with a minimum of three (3) additional plot sales anticipated before year-end.

L6 - Interest income was adjusted downward by \$500 to align with projected averages on the first eight (8) months of the year.

Notes on changes to Expenditures

L21 - While current expenditures are trending below budget, no downward revisions were made. Since the Cemetery Fund has a single, defined purpose and retains any revenue in excess of expenditures within the Fund, maintaining the existing expenditure levels ensures continued capacity for operations and maintenance.

Additional Information

- The Cemetery Fund has received, to date, a total of \$21,250 (5 payments of \$4,250) for "Due to Mausoleum/C312604", from the General Fund. The remaining balance due is \$29,741.41. We are currently discussing the proper placement of this revenue into the Budget to Actual worksheet with the accountant.

Town of Abita Springs
Cemetery Fund Budget for Year Ending December 31, 2025

BUDGET AMENDMENT WORKSHEET

Line #

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	
	2024 Budget	2024 YTD Actual	2025 Budget	Actual Revenue & Expenditures Through 6/30/2025	Unaudited Revenue & Expenditures through 08/31/2025	Estimated through YE using 8/mth average	Proposed 2025 Budget Amendment	\$ Change Budget vs Amendment	
1	SUMMARY OF REVENUES								
2	Cemetery Fund - Plot Sales								
3	C360651 CF Plot Sales	\$ 30,000.00	\$ 18,000.00	\$ 20,000.00	7,200.00	16,200.00	21,600.00	\$ 1,600.00	
4	Total Cemetery Plot Sales	\$ 30,000.00	\$ 18,000.00	\$ 20,000.00	\$ 7,200.00	\$ 16,200.00	\$ 21,600.00	\$ 1,600.00	
5	Cemetery Fund - Interest Income								
6	C360652 CF Interest Income	10,000.00	11,864.13	11,000.00	5,216.08	7,017.51	10,526.26	\$ (500.00)	
7	Total Cemetery Fund Interest Income	\$ 10,000.00	\$ 11,864.13	\$ 11,000.00	\$ 5,216.08	\$ 7,017.51	\$ 10,500.00	\$ (500.00)	
8	Total Cemetery Revenues	\$ 40,000.00	\$ 29,864.13	\$ 31,000.00	\$ 12,416.08	\$ 23,217.51	\$ 32,100.00	\$ 1,100.00	
9	SUMMARY OF EXPENDITURES								
10	Cemetery Fund Expenditures								
11	C380022 Cemetery Salaries & Wages	\$ 9,400.00	\$ 10,594.51	\$ 5,000.00	\$ 2,605.95	\$ 3,491.44	\$ 4,163.44	\$ 5,000.00	\$ -
12	C380025 Cemetery Payroll Taxes	200.00	176.81	100.00	37.06	48.96	56.96	100.00	\$ -
13	C380024 Cemetery Retirement Expenses	2,800.00	2,777.47	1,375.00	651.87	875.62	1,051.62	1,175.00	\$ (200.00)
14	C380023 Cemetery Benefits & Insurance	3,500.00	223.60	500.00	36.38	50.92	674.92	700.00	\$ 200.00
15	Cemetery Salaries & Benefits	\$ 15,900.00	\$ 13,772.39	\$ 6,975.00	\$ 3,331.26	\$ 4,466.94		\$ 6,975.00	\$ -
16	Cemetery Legal/Insurance	1,500.00	-	-	-	-	-	-	\$ -
17	C380102 Cemetery Operating Expense	7,600.00	-	-	285.82	287.83	-	350.00	\$ 350.00
18	C380103 CF2 Repairs & Maintenance	15,000.00	24,060.50	24,025.00	5,475.00	7,725.00	11,587.50	23,675.00	\$ (350.00)
19	Cemetery Operating Expenditures	24,100.00	24,060.50	24,025.00	5,760.82	8,012.83		24,025.00	\$ -
20	Total Cemetery Expenditures	\$ 40,000.00	\$ 37,832.89	\$ 31,000.00	\$ 9,092.08	\$ 12,479.77		\$ 31,000.00	\$ -
21	SUMMARY OF FUND BALANCE								
22	REVENUES OVER EXPENDITURES BEFORE TRANSFERS								
23		\$ -	\$ (7,968.76)	\$ -	\$ 3,324.00	\$ 10,737.74		\$ 1,100.00	\$ 1,100.00
24	C312604 Due to Mausoleum from General Fund		(11,989.73)	51,000.00	-				
25	C312605 Due to/from General Fund								
26	C312608 Due to/from Utility Fund								
27	TOTAL TRANSFERS	-	(11,989.73)	51,000.00	-				
28	Net Change in Fund Balance		(19,958.49)	51,000.00	3,324.00				
29	Beginning Fund Balance		334,500.00	314,541.38	314,541.51				
30	Ending Fund Balance	\$ 334,500.00	\$ 314,541.51	\$ 365,541.38	\$ 317,865.51				

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Debt Service Fund

Notes on changes to Revenue

L3 - Collections are projected to meet the original budget total of \$140,000 with the majority of deposits already received during the first six months of the fiscal year. The 2% holdback was not separated in the budget as it is already incorporated in both the budgetary estimates and the actual recorded revenues.

Notes on changes to Expenditures

L16 – No changes were made to the Debt Service for the Series 2014 General Refunding Bond. An interest payment of \$2,518.75 was made on September 1, 2025, bringing the total interest obligation for 2015 to \$5,537.50 (L15). All debt payments for 2025 have been made on this bond.

L18-21 – The Series 2020 General Obligation Bond was originally included in the Utility Fund (L120 & 121 in the Utility Fund). After discussion with the accountant and review of the bond indenture, it was determined that this bond was part of the Debt Service Fund as it is paid from the dedicated Ad Valorem Tax (L3). The principal and interest payments for the bond have been paid for 2025.

Additional Information

- Debt obligations for 2026 into the Sinking Funds are not required until the first deposit of Ad Valorem Tax in 2026 and therefore are not included in the 2025 Budget.
- Current projections in this Fund indicate that the revenues have exceeded the debt obligations for several years. The balance in the Sinking Fund is currently trending higher than the allowable balance by the end of 2026. The Town's bond attorney is reviewing the balance of the Sinking Fund and may recommend a reduction in the millage rate for the upcoming year, as required with the bond indenture.
- This is a dedicated fund and no monies may be withdrawn or borrowed from the Sinking Fund.

See Appendix B for further information on all debt service obligations.

Town of Abita Springs
Debt Service Fund Budget for Year Ending December 31, 2025
BUDGET AMENDMENT WORKSHEET

Line #	(A) 2024 Budget	(B) 2024 Actual Year- End	(C) 2025 Budget	(D) Actual Revenue & Expenditures Through 6/30/2025	(E) Unaudited Revenue & Expenditures through 08/31/2025	(F) Estimated through YE using 8/mth average	(G) Proposed 2025 Budget Amendment	(H) \$ Change Budget vs Amendment		
SUMMARY OF REVENUES										
1	Debt Service - Ad Valorem Tax Revenue									
2										
3	D460001	General Obligation Bond Sinking Fund Ad Valorem Tax Revenue	\$ -	\$ 132,579.15	\$ 140,000.00	\$ 137,103.17	\$ 139,762.42	\$ 140,000.00	\$ -	
4										
5		Total Debt Service - Ad Valorem Tax Revenue	\$ -	\$ -	\$ 140,000.00	\$ 137,103.17	\$ 139,762.42	\$ 140,000.00	\$ -	
6	Debt Service - Interest Income									
7	D460003	Interest Income	-	4,264.11	4,000.00	3,938.87	5,291.30	7,936.95	8,000.00	4,000.00
8		Total Debt Service - Interest Income	\$ -	\$ -	\$ 4,000.00	\$ 3,938.87	\$ 5,291.30	\$ 8,000.00	\$ 4,000.00	
9		Total Debt Fund Revenues	\$ -	\$ -	\$ 144,000.00	\$ 141,042.04	\$ 145,053.72	\$ 148,000.00	\$ 4,000.00	
10										
SUMMARY OF EXPENDITURES										
11	Debt Fund Expenditures - General Refunding Bond - Series 2014									
12	D482832	General Obligation Bond Professional Expenses	\$ -	\$ 400.00	\$ -	\$ -			\$ -	
13	D482102	General Obligation Bond 2014 Principal Payments		40,000.00	40,000.00	40,000.00	40,000.00	-	40,000.00	
14	D480103	General Obligation Bond 2014 Interest Expenses		6,537.50	5,537.50	3,018.75	3,018.75	5,537.50	-	
15		Total General Refunding Bond - Series 2014 Expenditures	\$ -	\$ 46,937.50	\$ 45,537.50	\$ 43,018.75	\$ 43,018.75	\$ 45,537.50	\$ -	
16	Debt Fund Expenditures - General Obligation Bond - Series 2020									
17	U280321	General Obligation Bond 2020 Professional Fees				400.00			400.00	
18	U245422	GOB Series 2020 / Argent Chase / Principal Payment				35,000.00			35,000.00	
19	U245423	GOB Series 2020 / Argent LPFA / Principal Payment				25,000.00			25,000.00	
20	U280511	Interest Expense 2020 Bond				13,025.50			13,030.00	
21		Total General Obligation Bond - Series 2020 Expenditures	\$ -	\$ -	\$ -	\$ 73,425.50		\$ 73,430.00	\$ 73,430.00	
22		Total Debt Fund Expenditures	\$ -	\$ 46,937.50	\$ 45,537.50	\$ 43,018.75	\$ 116,444.25	\$ 118,967.50	\$ 73,430.00	
23										
24	SUMMARY OF FUND BALANCE									
25	REVENUES OVER EXPENDITURES BEFORE TRANSFERS									
26			\$ -	\$ (46,937.50)	\$ 98,462.50	\$ 98,023.29	\$ 28,609.47	\$ 29,032.50	\$ (69,430.00)	
27		Net Transfers In/Out		\$ (253,811.60)	\$ -	\$ -				
28		TOTAL TRANSFERS	\$ -	\$ (253,811.60)	\$ -	\$ -				
29		Net Change in Fund Balance		\$ (300,749.10)	\$ 98,462.50	\$ 98,023.29				
30		Beginning Fund Balance		\$ 468,299.00	\$ 304,393.16	\$ 320,774.16				
31		Period Prior Adjustment								
32		Ending Fund Balance	\$ 468,299.00	\$ 167,549.90	\$ 402,855.66	\$ 418,797.45				

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Park & Recreation Fund

Notes on changes to Revenues

L7 – Reduced based on actual revenues through August 31, 2025, and projected using the 8-month average. This adjustment is the primary driver of the overall revenue reduction reflected in L9.

L11 – Reduced based on actual revenues through August 31, 2025 and projected using September-December 2024 revenue levels.

Notes on changes to Expenditures

L32 – Salaries & Benefits for P&R and Farmers Market have been consolidated, as there is no practical reason to separate these job duties within this fund. Overall, the category was reduced by \$7,125, reflecting actual expenditures through August 31, 2025, and projected expenditures for the remainder of the year, based on updated percentage allocations (See Appendix C-1).

L46 – Reduced to align with actual expenditures through August 31, 2025, and projected expenditures through year-end.

L53 – Adjusted to match expected revenues (L12).

L56 – We are working on compiling a worksheet to recap all current projects.

Additional Information

- Discussions are ongoing with the accountant regarding the potential reclassification of a portion of sales taxes revenues from the Public Works Fund to Park & Recreation Fund, to fund repairs and maintenance to parks and recreational buildings.
- Consideration is also being given to reallocating Town Hall to Parks & Recreation beginning with the 2026 Budget. Town Hall functions primarily as a recreational facility rather than an administrative building. This change would remove Town Hall (and recreational activities held at Town Hall) from the General Fund and allow for needed repairs & maintenance through sales tax revenues.

**Town of Abita Springs
Parks & Recreation Budget for Year Ending December 31, 2025
BUDGET AMENDMENT WORKSHEET**

Line #		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
		2024 Budget	2024 Year Actual	2025 Budget	Actual Revenue & Expenditures Through 6/30/2025	Unaudited Revenue & Expenditures through 08/31/2025	Estimated through YE using 8/mth average	Proposed 2025 Budget Amendment	\$ Change Budget vs Amendment
1	SUMMARY OF REVENUES								
2	Park & Recreation Fund - Rental, Events & Interest Income								
3	R860040 P&R Pavilion/Shelter Rental Income	25,000.00	4,410.00	2,500.00	655.00	555.00	-	750.00	(1,750.00)
4	R860043/48 P&R Gumbo Cook-off & Busker Fest	7,000.00	13,723.27	15,000.00	13,651.29	13,651.29	-	13,652.00	(1,348.00)
5	R860047 P&R Christmas Celebration Donations & Income	5,000.00	3,700.00	500.00	-	-	-	-	(500.00)
6	R860045 P&R 4th of July Celebration Donations & Income	15,000.00	13,282.47	15,000.00	11,428.85	14,961.85	-	14,962.00	(38.00)
7	R860041 P&R Farmers Market Income	50,000.00	44,438.31	53,000.00	15,116.00	21,765.26	32,647.89	34,618.00	(18,382.00)
8	R860020 PYR Interest Income	100.00	220.84	250.00	1,676.39	2,114.38	3,171.57	3,170.00	2,920.00
9	Total Park & Recreation, Rental, Events & Interest Income	102,100.00	79,774.89	86,250.00	42,527.53	53,047.78		67,152.00	(19,098.00)
10	Park & Recreation Fund - Museum Income								
11	R860042 P&R Museum Income	30,000.00	19,810.95	41,000.00	15,648.12	18,065.06	20,765.06	19,500.00	(21,500.00)
12	Total Park & Recreation - Museum Income	30,000.00	19,810.95	41,000.00	15,648.12	18,065.06		19,500.00	(21,500.00)
13	Park & Recreation Dedicated Ad Valorem Revenue								
14	R860010 P&R Ad Valorem Income	\$47,500.00	\$ 48,504.56	\$ 53,200.00	\$ 49,694.66	\$ 50,619.62	\$ 53,039.62	\$ 53,200.00	\$ -
15	Total Park & Recreation Dedicated Revenues	47,500.00	48,504.56	53,200.00	49,694.66	50,619.62		53,200.00	-
16	Park & Recreation Dedicated Grant Income								
17	R860050 P&R Grant Income			\$ 150,000.00	\$ 112,500.00	\$ 150,000.00	\$ -	\$ 150,000.00	\$ -
18	Total Park & Recreation Dedicated Grant Revenue	-	-	150,000.00	112,500.00	150,000.00	-	150,000.00	-
19	TOTAL PARK & RECREATION REVENUES	\$ 179,600.00	\$ 148,090.40	\$ 330,450.00	\$ 220,370.31	\$ 271,732.46	\$ -	\$ 289,852.00	\$ (40,598.00)
20									
21	SUMMARY OF EXPENDITURES								
22	Park & Recreation Fund - Operational Expenditures								
23	R880022 P&R Salaries & Wages	\$ 25,000.00	\$ 44,580.16	\$ 27,500.00	\$ 12,313.95	\$ 16,915.70	\$ 23,651.70	\$ 23,600.00	(3,900.00)
24	R880023 P&R Benefits & Insurance	5,000.00	12,500.80	20.00	15.68	18.85	1,714.85	1,710.00	1,690.00
25	R880024 P&R Retirement	5,000.00	9,542.13	850.00	412.50	598.56	1,086.56	1,090.00	240.00
26	R880025 P&R Payroll Taxes	2,000.00	1,914.38	2,000.00	1,500.72	1,993.72	2,393.72	2,400.00	400.00
27	R880052 P&R Farmers Market Manager	\$ 12,000.00	\$ 12,500.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
28	R880027 P&R Farmers Market Salaries & Wages	3,000.00	13,756.85	21,500.00	11,889.48	15,934.46	18,478.46	18,500.00	(3,000.00)
29	R880028 P&R Farmers Market Benefits & Insurance		4,349.89	7,700.00	3,188.79	4,467.43	6,747.43	6,750.00	(950.00)
30	R880029 P&R Farmers Market Retirement		3,516.59	6,000.00	2,819.04	3,778.28	4,466.28	4,470.00	(1,530.00)
31	R880030 P&R Farmers Market Payroll Taxes		231.86	400.00	228.66	285.64	325.64	325.00	(75.00)
32	Park & Recreation Salaries & Benefits	\$ 52,000.00	\$ 102,892.66	\$ 65,970.00	\$ 32,368.82	\$ 43,992.64	\$ 58,845.00	\$ 58,845.00	\$ (7,125.00)
33	R880032 P&R 4TH of July Celebration Expense	12,000.00	15,467.47	15,500.00	9,665.00	15,581.81	-	15,582.00	82.00
34	R880036 P&R Other Event Expenses	3,000.00	6,941.68	7,255.00	7,384.33	7,384.33	-	7,385.00	130.00
35	R880037 P&R Christmas Celebration Expenses	5,000.00	332.00	500.00	-	-	-	-	(500.00)
36	R880010 P&R Operating Expenses	\$ 1,000.00	\$ 2,385.00	\$ 3,000.00	\$ 1,276.52	\$ 1,284.57	\$ 1,926.86	\$ 1,930.00	(1,070.00)
37	R880057 P&R Farmers Market Event Expenses	5,000.00	6,950.00	7,000.00	\$ 2,850.00	\$ 4,200.00	6,300.00	6,300.00	(700.00)
38	R880055 P&R Farmers Market Operating Expenses	4,800.00	4,655.26	500.00	\$ 0.00	\$ 12.08	18.12	50.00	(450.00)
39	R880102 P&R Utilities - Electric	5,000.00	5,102.18	5,000.00	2,256.57	3,229.87	4,844.81	4,850.00	(150.00)
40	R880104 P&R Janitorial Expense	7,000.00	4,994.24	5,000.00	961.54	1,398.91	2,098.37	2,100.00	(2,900.00)
41	R880105 P&R Repairs & Maintenance	50,000.00	30,760.42	20,000.00	17,122.45	10,262.45	15,393.68	15,400.00	(4,600.00)
42	R880108 P&R St. Tammany Assessor Expense	\$ 1,000.00	\$ 216.40	\$ 225.00	\$ 206.16	\$ 206.16	\$ -	\$ 210.00	(15.00)
43	R880109 P&R General Insurance Expense	10,000.00	9,432.08	9,500.00	5,952.81	7,005.49	7,693.49	7,700.00	(1,800.00)
44	R880100 P&R Computer Networking (Security Cameras)	-	-	-	43.48	43.48	-	-	-
45	R880059 Reconciliation Adjustment Expense	-	-	-	172.00	172.00	-	-	-
46	Park & Recreation Other Operational Expenditures	\$ 103,800.00	\$ 87,236.73	\$ 73,480.00	\$ 47,890.86	\$ 50,781.15	\$ 61,507.00	\$ 61,507.00	\$ (11,973.00)
47	Total Park & Recreation Operational Expenditures	\$ 155,800.00	\$ 190,129.39	\$ 139,450.00	\$ 80,259.68	\$ 94,773.79	\$ 120,352.00	\$ 120,352.00	\$ (19,098.00)
48	Park & Recreation Fund - Museum Expenditures								
49	R880041 P&R Museum Event Expense	\$ 20,000.00	\$ 12,898.19	\$ 32,201.00	\$ 9,983.35	\$ 10,106.67	15,160.01	15,300.00	(16,901.00)
50	R880043 P&R Museum Operating Expense	2,000.00	756.81	3,099.00	317.51	341.88	512.82	600.00	(2,499.00)
51	R880044 P&R Museum Archiving Expense	1,800.00	540.00	3,600.00	-	540.00	-	3,600.00	-
52	R880047 P&R Museum Repair & Maintenance	-	2,097.00	2,100.00	-	-	-	0.00	(2,100.00)
53	Total Museum Expenditures	\$ 23,800.00	\$ 16,292.00	\$ 41,000.00	\$ 10,300.86	\$ 10,988.55	\$ 15,672.83	\$ 19,500.00	\$ (21,500.00)
54	Total Park & Recreation Operating Expenditures	\$ 179,600.00	\$ 206,421.39	\$ 180,450.00	\$ 90,560.54	\$ 105,762.34	\$ 135,924.83	\$ 139,852.00	\$ (40,598.00)
55	Park & Recreation Dedicated Grant Expenditures								
56	R880110 P&R Capital Outlay Expense	-	-	\$ 150,000.00	\$ 145,800.00	\$ 145,800.00	\$ -	\$ 150,000.00	\$ -
57	Total Dedicated Grant Expenditures	\$ -	\$ -	\$ 150,000.00	\$ 145,800.00	\$ 145,800.00	\$ -	\$ 150,000.00	\$ -
58	Total Park & Rec Fund Expenditures	\$ 179,600.00	\$ 206,421.39	\$ 330,450.00	\$ 236,360.54	\$ 251,562.34	\$ 289,852.00	\$ 289,852.00	\$ (40,598.00)
59									
60	SUMMARY OF FUND BALANCE								
61	REVENUES OVER EXPENDITURES BEFORE TRANSFERS	\$ -	\$ (58,330.99)	\$ -	\$ (15,990.23)	\$ 20,170.12	\$ -	\$ -	\$ -
62	Net Transfers In/Out		\$ 463,542.25						
63	Net Transfers In/Out		405,211.26						
64	Net Transfers In/Out		(234,053.00)						
65	R984200 Transfer from Rec fund to UF				(14,724.48)				
66	Total Transfers In/Out	\$ -	\$ 634,700.51	\$ -	\$ (14,724.48)	\$ -	\$ -	\$ -	\$ -
67	Net Change in Fund Balance		576,369.52		(30,714.71)				
68	Beginning Fund Balance			\$ 171,158.26	\$ 177,151.26				
69	Ending Fund Balance	\$ (234,053.00)	\$ 171,158.26	\$ 171,158.26	\$ 146,436.55	\$ -	\$ -	\$ -	\$ -

Public Works Fund

Notes on changes to Revenues

L3 – Increased based on actual sales tax collections through August 31, 2025, and projected revenues for the remainder of the year using the 8-month average.

L10 – Reduced based on actual revenues through August 31, 2025, and projected revenues for the remainder of year based on the 8-month average.

Although a full review of the sales tax revenues (L3 & L10) has not been completed, it is likely that the change in these values is attributable primarily to increased online sales revenues vs in-store purchases within the Shared Sales Tax areas.

Notes on changes to Expenditures

L25 – Increased to reflect actual expenditures through August 31, 2025, and projected expenditures for the remainder of the year, based on updated percental allocations (See Appendix C-1).

L32 – Reduced to align with actual expenditures through August 31, 2025, and expected expenditures through year-end.

L34 – The budget has not been adjusted at this time as there will be a reallocation of engineering services totaling \$8,362.50 from General Fund (see explanation for L81 in General Fund notes) for services related to the Level/Burvant street project.

L37 – Increased based on actual expenditures through August 31, 2025. The variance appears to be caused by credits applied to this category in 2024 that reduced the accrual base used in preparing the 2025 budget. Additionally, the renewal of the liability insurance in March 2025 included a 6% premium increase which contributed to the higher cost.

L50 – Increased to reflect actual expenditures through August 31, 2025, for the TylerTech annual subscription. TylerTech is used to track and manage all customer-reported work orders, including those related to paving, drainage and public works activities. No further expenditure is anticipated through year-end

L60 – Expenditures through year-end include a \$15,000 invoice for the SS4A Grant Application that is expected to be paid by the end of September 2025.

Additional Information

- It is projected that Street Light expenditures (L65) will exceed Street Light Ad Valorem revenues (L16) by \$7,060 for 2025. Potential strategies to generate additional revenue to cover this shortfall should be discussed for 2026.

Town of Abita Springs
Public Works Budget for Year Ending December 31, 2025

BUDGET AMENDMENT WORKSHEET

Line #	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	
	2024 Budget	2024 Actual Revenue & Expenditures	2025 Budget	Actual Revenues & Expenditures through 06/30/2025	Unaudited Revenues & Expenditures through 08/31/2025	Estimated through YE using 8/mth average	Proposed 2025 Budget Amendment	\$ Change Budget vs Amendment	
1	SUMMARY OF REVENUES								
2	Public Works Fund - Sales Tax & Other Revenues								
3	\$ 560,000.00	\$ 623,925.25	\$ 620,000.00	\$ 337,741.98	\$ 458,504.59	\$ 687,756.89	\$ 687,800.00	\$ 67,800.00	
4	\$ 10,000.00	\$ 6,026.42	\$ 10,000.00	\$ 3,075.18	\$ 3,075.18	\$ -	\$ 5,000.00	\$ (5,000.00)	
5	\$ 5,000.00	\$ 7,900.00	\$ 7,500.00	\$ 2,500.00	\$ 2,500.00	\$ -	\$ 3,000.00	\$ (4,500.00)	
6	\$ 6,000.00	\$ 7,500.00	\$ 7,500.00	\$ -	\$ -	\$ -	\$ 7,500.00	\$ -	
7	\$ 308,000.00	\$ 314,638.62	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
8	\$ 889,000.00	\$ 959,990.29	\$ 645,000.00	\$ 343,317.16	\$ 464,079.77		\$ 703,300.00	\$ 58,300.00	
9	Public Works - Dedicated Sales Tax & Interest Revenues								
10	\$ 400,000.00	\$ 416,327.62	\$ 425,000.00	\$ 193,075.23	\$ 257,743.12	\$ 386,614.68	\$ 386,700.00	\$ (38,300.00)	
11	\$ 9,000.00	\$ 7,036.63	\$ 7,000.00	\$ 2,330.40	\$ 3,162.63	\$ 4,743.95	\$ 4,750.00	\$ (2,250.00)	
12	\$ 409,000.00	\$ 423,364.25	\$ 432,000.00	\$ 195,405.63	\$ 260,905.75		\$ 391,450.00	\$ (40,550.00)	
13	Public Works - Street Light Ad Valorem & Interest Income								
14	\$ 26,300.00	\$ 26,475.40	\$ 29,000.00	\$ 26,713.78	\$ 27,176.26	\$ -	\$ 29,000.00	\$ -	
15	\$ -	\$ 139.42	\$ 130.00	\$ 94.33	\$ 125.38	\$ 188.07	\$ 190.00	\$ 60.00	
16	\$ 26,300.00	\$ 26,614.82	\$ 29,130.00	\$ 26,808.11	\$ 27,301.64		\$ 29,190.00	\$ 60.00	
17	\$ 1,324,300.00	\$ 1,409,969.36	\$ 1,106,130.00	\$ 565,530.90	\$ 752,287.16		\$ 1,123,940.00	\$ 17,810.00	
18									
19	SUMMARY OF EXPENDITURES								
20	Public Works Salaries & Benefits Expenditures								
21	\$ 179,600.00	\$ 143,300.26	\$ 121,500.00	\$ 60,606.88	\$ 84,597.73	\$ 135,557.73	\$ 136,000.00	\$ 14,500.00	
22	\$ 33,900.00	\$ 42,874.22	\$ 41,151.14	\$ 18,813.12	\$ 26,197.04	\$ 54,533.04	\$ 54,600.00	\$ 13,448.86	
23	\$ 45,000.00	\$ 32,936.31	\$ 34,000.00	\$ 14,920.00	\$ 20,558.24	\$ 31,206.24	\$ 31,200.00	\$ (2,800.00)	
24	\$ 3,100.00	\$ 3,793.71	\$ 2,500.00	\$ 3,789.68	\$ 5,179.12	\$ 6,115.12	\$ 6,200.00	\$ 3,700.00	
25	\$ 261,600.00	\$ 222,904.50	\$ 199,151.14	\$ 98,129.68	\$ 136,532.13		\$ 228,000.00	\$ 28,848.86	
26	Public Works Repairs & Maintenance Expenditures								
27	\$ 28,000.00	\$ 45,493.01	\$ 50,000.00	\$ 3,051.22	\$ 3,419.29	\$ 5,128.94	\$ 15,200.00	\$ (34,800.00)	
28	\$ 28,000.00	\$ 19,596.45	\$ 25,000.00	\$ 20,181.68	\$ 20,303.98	\$ 30,455.97	\$ 30,500.00	\$ 5,500.00	
29	\$ 14,200.00	\$ 13,651.71	\$ 7,500.00	\$ 9,020.10	\$ 10,996.03	\$ 16,494.05	\$ 16,500.00	\$ 9,000.00	
30	\$ 10,200.00	\$ 14,815.39	\$ 27,664.46	\$ 5,495.00	\$ 18,792.18	\$ 28,188.27	\$ 28,200.00	\$ 535.54	
31	\$ 15,000.00	\$ 14,788.25	\$ 15,000.00	\$ 7,057.41	\$ 9,708.01	\$ 14,562.02	\$ 14,500.00	\$ (500.00)	
32	\$ 95,400.00	\$ 108,344.81	\$ 125,164.46	\$ 44,805.41	\$ 63,219.49		\$ 104,900.00	\$ (20,264.46)	
33	Public Works Other Operating Expenditures								
34	\$ -	\$ 2,000.00	\$ 10,000.00	\$ 1,625.00	\$ 1,735.00	\$ -	\$ 10,000.00	\$ -	
35	\$ 6,700.00	\$ 6,552.50	\$ 31,000.00	\$ 20,012.20	\$ 24,129.70	\$ 36,194.55	\$ 36,500.00	\$ 5,500.00	
36	\$ -	\$ 80.00	\$ 100.00	\$ -	\$ -	\$ -	\$ -	\$ (100.00)	
37	\$ 50,000.00	\$ 27,339.22	\$ 30,000.00	\$ 23,091.98	\$ 44,000.24	\$ 50,338.04	\$ 50,500.00	\$ 20,500.00	
38	\$ 1,500.00	\$ 697.00	\$ 1,500.00	\$ -	\$ -	\$ -	\$ 500.00	\$ (1,000.00)	
39	\$ 4,500.00	\$ 8,569.74	\$ 9,000.00	\$ 3,673.58	\$ 5,125.05	\$ 7,687.58	\$ 7,700.00	\$ (1,300.00)	
40	\$ 2,000.00	\$ 1,359.21	\$ 2,000.00	\$ 493.73	\$ 610.95	\$ 916.43	\$ 920.00	\$ (1,080.00)	
41	\$ 18,100.00	\$ 10,605.70	\$ 12,000.00	\$ 3,056.88	\$ 3,056.88	\$ 13,661.88	\$ 13,700.00	\$ 1,700.00	
42	\$ 5,000.00	\$ 3,451.06	\$ 4,000.00	\$ 1,054.33	\$ 1,121.96	\$ 1,682.94	\$ 1,700.00	\$ (2,300.00)	
43	\$ 4,500.00	\$ 395.00	\$ 1,000.00	\$ -	\$ 745.00	\$ -	\$ 2,000.00	\$ 1,000.00	
44	\$ 5,000.00	\$ 4,435.00	\$ 5,000.00	\$ 3,985.00	\$ 4,610.00	\$ 6,915.00	\$ 7,000.00	\$ 2,000.00	
45	\$ 20,000.00	\$ 9,000.00	\$ 15,000.00	\$ 10,250.00	\$ 10,250.00	\$ -	\$ 16,000.00	\$ 1,000.00	
46	\$ 4,000.00	\$ 3,076.03	\$ 4,000.00	\$ 946.11	\$ 1,214.27	\$ 1,821.41	\$ 1,800.00	\$ (2,200.00)	
47	\$ 2,500.00	\$ 15.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
48	\$ 9,000.00	\$ 9,410.61	\$ 10,000.00	\$ 2,164.78	\$ 2,446.20	\$ 3,669.30	\$ 3,700.00	\$ (6,300.00)	
49	\$ -	\$ -	\$ -	\$ 4,340.00	\$ 4,340.00	\$ -	\$ -	\$ -	
50	\$ -	\$ 3,649.00	\$ 5,000.00	\$ 14,206.50	\$ 14,206.50	\$ -	\$ 14,300.00	\$ 9,300.00	
51	\$ 500.00	\$ 22.99	\$ 2,000.00	\$ -	\$ -	\$ -	\$ 634.00	\$ (1,366.00)	
52	\$ 133,300.00	\$ 90,658.06	\$ 141,600.00	\$ 88,900.09	\$ 117,591.75		\$ 166,954.00	\$ 25,354.00	
53	\$ 490,300.00	\$ 421,907.37	\$ 465,915.60	\$ 231,835.18	\$ 317,343.37		\$ 499,854.00	\$ 33,938.40	
54	Public Works Dedicated Sales Tax Expenditures								
55	\$ 10,000.00	\$ 9,656.22	\$ 20,000.00	\$ 863.38	\$ 863.38	\$ 1,295.07	\$ 5,000.00	\$ (15,000.00)	
56	\$ 7,500.00	\$ 1,520.00	\$ 80,000.00	\$ 1,650.00	\$ 2,090.00	\$ -	\$ 80,000.00	\$ -	
57	\$ 200.00	\$ 200.00	\$ 200.00	\$ -	\$ -	\$ -	\$ -	\$ (200.00)	
58	\$ 200,000.00	\$ 63,490.12	\$ 216,928.86	\$ 24,998.35	\$ 26,686.49	\$ 40,029.74	\$ 217,000.00	\$ 71.14	
59	\$ 840,000.00	\$ 1,119,093.88	\$ 269,835.54	\$ 67,738.54	\$ 74,170.20	\$ -	\$ 269,836.00	\$ 0.46	
60	\$ 146,800.00	\$ 212.70	\$ 20,000.00	\$ 850.00	\$ 850.00	\$ 15,850.00	\$ 16,000.00	\$ (4,000.00)	
61	\$ 1,204,500.00	\$ 1,194,172.92	\$ 606,964.40	\$ 96,100.27	\$ 104,660.07		\$ 587,836.00	\$ (19,128.40)	
62	Public Works Lighting Expenditures								
63	\$ 33,000.00	\$ 31,558.03	\$ 33,000.00	\$ 17,941.03	\$ 24,195.13	\$ 36,292.70	\$ 36,000.00	\$ 3,000.00	
64	\$ 500.00	\$ 118.15	\$ 250.00	\$ 112.53	\$ 112.53	\$ -	\$ 250.00	\$ -	
65	\$ 33,500.00	\$ 31,676.18	\$ 33,250.00	\$ 18,053.56	\$ 24,307.66		\$ 36,250.00	\$ 3,000.00	
66	\$ 1,728,300.00	\$ 1,647,756.47	\$ 1,106,130.00	\$ 345,989.01	\$ 446,311.10		\$ 1,123,940.00	\$ 17,810.00	
67	\$ 44,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
68	\$ 3,500.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
69	\$ 8,500.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
70	\$ 56,000.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	

Town of Abita Springs
Public Works Budget for Year Ending December 31, 2025

BUDGET AMENDMENT WORKSHEET

Line #	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
	2024 Budget	2024 Actual Revenue & Expenditures	2025 Budget	Actual Revenues & Expenditures through 06/30/2025	Unaudited Revenues & Expenditures through 08/31/2025	Estimated through YE using 8/mth average	Proposed 2025 Budget Amendment	\$ Change Budget vs Amendment
71	\$ 1,784,300.00	\$ 1,647,756.47	\$ 1,106,130.00	\$ 345,989.01	\$ 446,311.10		\$ 1,123,940.00	\$ 17,810.00
72								
73	SUMMARY OF FUND BALANCE							
74	\$ (460,000.00)	\$ (237,787.11)	\$ -	\$ 219,541.89	\$ 305,976.06		\$ -	\$ (0.00)
75	\$ 250,000.00							
76	200,000.00							
77	Transfer from General Fund			143,785.47				
78	Net Transfers In/Out	(1,397,816.09)		143,785.47				
79	Net Change in Fund Balance	\$ 450,000.00	\$ (1,635,603.20)	-	\$ 363,327.36			
80	Beginning Fund Balance	\$ 1,730,730.00	\$ 119,966.55	\$ 179,452.08				
81	PRIOR PERIOD ADJUSTMENT		24,839.75	0.00				
82	Ending Fund Balance	\$ 1,730,730.00	\$ 119,966.55	\$ 542,779.44				

DRAFT

APPENDIX B – Debt Service Obligations

The Mayor and administration, in coordination with the Town’s accountant and bond attorney, is currently reviewing the Town’s debt service accounts to explore how existing funds might be repurposed for infrastructure improvements, including the gas line extension to Abita Meadows, the proposed Keller St Lift Station to address capacity issues in the existing gravity sewer system, and a new sewer force main for the Abita Meadows development. Several potential options are being considered and will be presented for discussion as soon as more information becomes available.

At present, the Town has the following debt indentures...

TITLE	ORIGINAL AMOUNT	Authority to Establishment Bond	PURPOSE	2026 Debt Service (P&I)
Utilities Revenue Refunding Bonds - Series 2004 (*)	\$350,000	Ordinance 263 - passed 11/18/2003	Constructing, acquiring improvements and extensions to the waterworks portion of the combined waterworks system, sewer system and natural gas system.	\$ 23,908.75
General Obligation Bonds - Series 2014	\$500,000	Ordinance 460 - passed 09/16/2014	Constructing, paving, improving and resurfacing public streets	\$ 44,487.50
State Revolving Fund Loan - Series 2017 / DEQ Loan AI98804	\$6,000,000	Ordinance 482 - passed 09/05/2017	Improvements to the wastewater treatment plant; wastewater pumping stations, wastewater collection system and associated appurtenances.	\$ 331,169.98
Limited Tax Bond - Series 2019	\$600,000	Ordinance 502 - issued 08/20/2019	1) Acquiring and constructing improvements and replacements to the sewer and water systems; 2) Acquiring and constructing improvements and replacements to Town Hall facility and equipment	\$ 120,330.00
Limited Tax Bond - Series 2019 - LPFA Portion	\$200,000			
TOTAL	\$800,000			
General Obligation Bonds - Series 2020	\$750,000	Ordinance 513 - issued on 01/21/2020	Sewerage/Water System Improvements, constructing, paving, improving and resurfacing public streets	\$ 74,098.18
General Obligation Bonds - Series 2020 - LPFA Portion	\$250,000			
TOTAL	\$1,000,000			
				\$ 593,994.41

Due March 1, 2026:	\$ 157,258.19
Due September 1, 2026:	\$ 436,736.22

(*) The Town is in discussions with the bond attorney regarding the benefits of a payoff of this debt indenture.
Current Principal Balance: \$103,000.

The Town has several mechanisms in place for repayment of its bonds, as established in each bond indenture. Every bond includes a required *Sinking Fund* to ensure that monies for annual debt service are set aside in a separate account. In addition, the Series 2004 and Series 2019 bonds also require a *Reserve Account* and a *Contingency Account*, with specific guidelines outlined in their indentures.

Each bond has its own repayment structure, which include current utility revenues, a portion of the General Alimony Ad Valorem Tax, and a dedicated Debt Alimony Ad Valorem Tax. The indentures also establish the schedule for when deposits must be made into the debt obligation funds.

TITLE	Revenue Source	Sinking Fund (Debt Service Fund)	Reserve Fund	Contingency Fund
Utilities Revenue Refunding Bonds - Series 2004	UTILITY FUND / Utility Operating Funds - MUST BE "CURRENT" REVENUE	\$ 23,908.75	\$ 23,410.00	\$ 88,968.00
General Obligation Bonds - Series 2014	DEBT SERVICE FUND / Dedicated Ad Valorem (5048008)	\$ 44,487.50	\$ -	\$ -
State Revolving Fund Loan - Series 2017 / DEQ Loan A198804	UTILITY FUND / Utility Operating Funds - MUST BE "CURRENT" REVENUE	\$ 331,169.98	\$ 165,193.24	\$ 250,000.00
Limited Tax Bond - Series 2019				
Limited Tax Bond - Series 2019 - LPFA Portion	UTILITY FUND / General Alimony Ad Valorem (5048001)	\$ 120,330.00	\$ -	\$ -
General Obligation Bonds - Series 2020				
General Obligation Bonds - Series 2020 - LPFA Portion	DEBT SERVICE FUND / Dedicated Ad Valorem (5048008)	\$ 74,098.18	\$ -	\$ -
		\$ 593,994.41	\$ 188,603.24	\$ 338,968.00

Appendix C-1

Fund Name	UTILITIES			PUBLIC WORKS	PARK & REC	GENERAL	CEMETERY	PARK & REC	GENERAL	GENERAL	Total
	Gas	Water	Sewer	PW	Parks	Office	Cemetery	FM	Police	COC	Allocation
Antoine Anderson	30.00%	25.00%	25.00%	20.00%							100.00%
Jesse Armstrong		32.50%	32.50%	35.00%							100.00%
Richard Bonnet									100.00%		100.00%
Kevin Brown									100.00%		100.00%
Jennifer Carlton				20.00%	80.00%						100.00%
Daniel Curtis						100.00%					100.00%
Mark Fancey						100.00%					100.00%
Lorne Fread	10.00%	30.00%	30.00%	30.00%							100.00%
Lenny Guardino						100.00%					100.00%
Angie Harrell-Hahn					10.00%	50.00%		10.00%		30.00%	100.00%
Heather Hockman	25.00%	25.00%	25.00%	25.00%		0.00%					100.00%
Danette Jenkins	10.00%	10.00%	10.00%	25.00%	0.00%	40.00%	5.00%				100.00%
Joshua Johnson		32.50%	32.50%	35.00%							100.00%
Sandy Laubersheimer	25.00%	25.00%	25.00%	25.00%		0.00%					100.00%
Cedric Little	30.00%	25.00%	25.00%	20.00%							100.00%
Debra Maclean	25.00%	25.00%	25.00%	25.00%		0.00%					100.00%
Forest McQueen	30.00%	25.00%	25.00%	20.00%							100.00%
Linda Meeker	25.00%	25.00%	25.00%	25.00%		0.00%					100.00%
Taylor Miques				10.00%	10.00%	60.00%		20.00%			100.00%
Josh Mullen	25.00%	25.00%	25.00%	25.00%	0.00%						100.00%
Jennifer Ralser						100.00%					100.00%
Leanne Schaeffer						100.00%	0.00%				100.00%
Mike Slemmer									100.00%		100.00%
Devin Thomas		32.50%	32.50%	35.00%							100.00%
Kristin Tortorich	20.00%	5.00%	5.00%	5.00%		65.00%					100.00%
Nicholas Tranchina	30.00%	25.00%	25.00%	20.00%							100.00%
Michael Wells									100.00%		100.00%
Taylor Williams		32.50%	32.50%	35.00%							100.00%

2025-05-001	Risk Improvement	Issued / Open	Property
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Damaged Siding

The siding at building 1 shows damage. To reduce the risk of water damage to the structure the siding should be repaired by a licensed and insured contractor.

No Current Response

[Respond](#)

2025-05-003	Risk Improvement	Issued / Open	Property
-------------	------------------	---------------	----------



Peeling Paint

The siding shows evidence of weathering and peeling paint that could result in water penetration into the dwelling. To reduce the risk of water damage, the siding should be inspected and painted by a qualified, licensed, and insured contractor. Properly maintained and serviced siding surfaces helps to keep the interior of the dwelling from being damaged by water.

No Current Response

[Respond](#)

2025-05-004	Risk Improvement	Issued / Open	Premises Liability
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Mildew Present

Some mildew was noted on the exterior siding of building 1. Remove the mildew to help reduce the risk of further damage to the structure from moisture and/or rot.

No Current Response

[Respond](#)

DRAFT



Bringing your projects to life

QUOTE #396

SENT ON:

Sep 07, 2025

RECIPIENT:

Town of Abita

22161 Level Street
Abita Springs, Louisiana 70420

Product/Service	Description	Qty.	Unit Price	Total
Scope of Work	Remove existing wood siding, insulate wall with fiberglass batt insulation, install plywood decking, tyvek vapor barrier, lattice below floor line on sides, hardi siding, paint Replace 23 wood-framed windows with vinyl low-E windows(window casings to remain) Repair window casing as needed, add trim to windows to allow for addition of plywood.			
Siding Replacement		1	\$41,300.00	\$41,300.00
Window Replacement		1	\$35,000.00	\$35,000.00
			Total	\$76,300.00

This quote is valid for the next 30 days, after which values may be subject to change.

Inspection Report for:

Town of Abita Springs
150,000 gallon
elevated water storage tank



Prepared by: Joel Stephens

Stephens TPS, Inc. performed an inspection on one 150,000 gallon elevated water storage tank for the Town of Abita Springs. The inspection provides a detailed look at the tanks structure, integrity of the coatings, sanitary conditions, and safety/security guidelines in accordance to AWWA, OSHA and Louisiana Department of Health, among other state and federal agencies.

In this report you will find information specific to this tank; including current conditions and a photo journal with a detailed description of the photos obtained.

Tank Details:

Capacity: 150,000 Gallon

Design: Double Ellipsoidal

Builder: Phoenix Fabricators & Erectors

Construction Style: Welded Steel

Construction Date: 1989

Man-way: 24" opening bolted/flanged

Riser: 36"

Bottom Height: 152'8"

Head Range: 28'

Legs: 4

Foundations: Concrete

Fall Arrest System Equipped: Yes on Exterior ladders/ No on interior ladder

Ladder Guard: Yes

Dome Roof Access Hatch: Locked

Security Fence: Yes

Interior Coating: Epoxy

Interior Lead: Negative

Exterior Coating: Polyurethane

Exterior Lead: Negative

Average Exterior Mil Thickness: 7.9

Exterior Conditions

The exterior coating conditions of the tank are poor. This tank has areas on the tank bowl that are exhibiting chalking. Cracking, thinning, and coating failure are present throughout the tank.

Refer to photos: 1-18

Interior Conditions

The interior coating conditions are poor. Coating failure is present on the majority of the interior of the tank. Staining is visible. Corrosion, pitting, and cracking appear on the interior.

Refer to photos: 19-28

Breather Vent & Overflow

The breather vent is in good condition. The overflow exits at ground level and is complete with a lid and splashpad.

Refer to photos: 5; 15-16

Structural Conditions

After visually inspecting the tank foundations surfaces, the foundations appear to be in good condition.

Refer to photos: 7-8

Sanitary Conditions

The tank was cleaned and disinfected at the time of the inspection.

Refer to photos: 25

Security

There is a security fence surrounding the facility. There is a lock on the dome roof access hatch.

Summary

This tank is in poor condition overall. The coatings on the interior and exterior are failing. The exterior exhibits chalking, thinning, cracking, and corrosion. The interior of the tank is in poor condition with visible staining, coating failure, pitting, and corrosion. There was a repair made to this tank at the time of the inspection. If this tank is not rehabilitated in the near future you will continue to see damage to the steel structure.

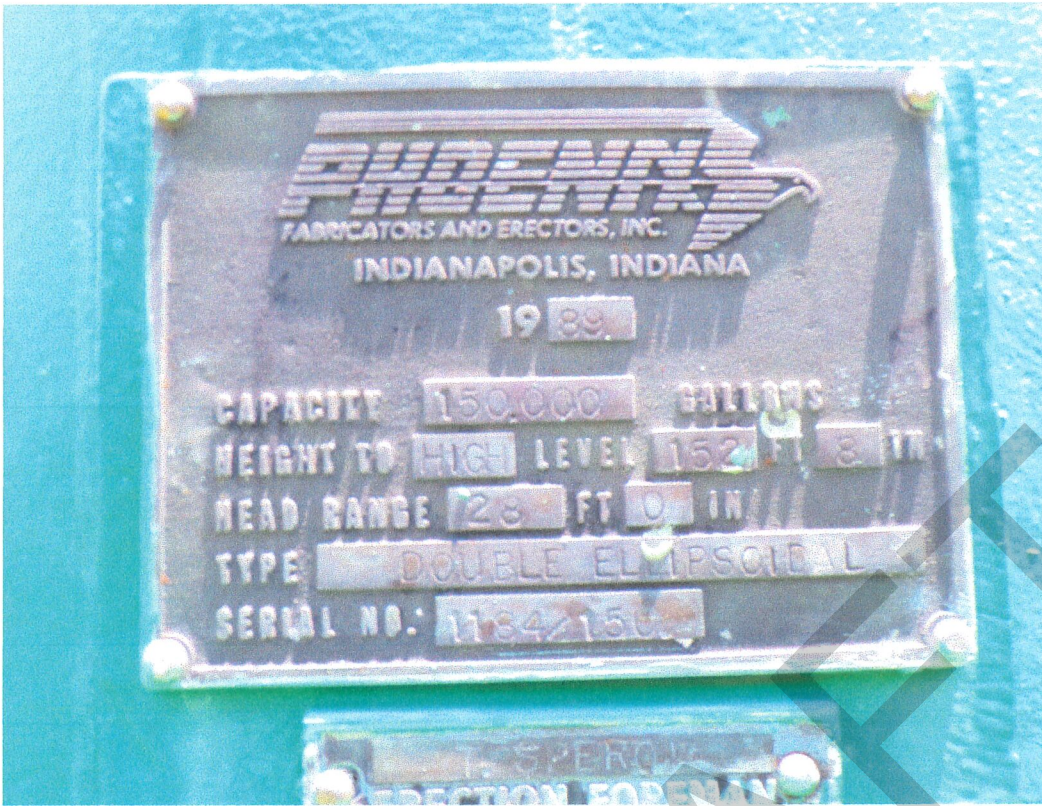
Suggest Repairs

- ***Exterior sandblast and paint***
- ***Interior sandblast and paint***
- ***Add fall arrest safety cables to the interior ladder***
- ***Repair Pits***
- ***Repair the damaged rungs in the interior ladder***

“We greatly appreciate your business and look forward to hopefully working with you in the future and as always our goal at Stephens TPS, Inc. is to provide our customers with the best product possible at the highest degree of craftsmanship”

***Thank You,
Joel Stephens
Stephens TPS, Inc.***

Photo #1



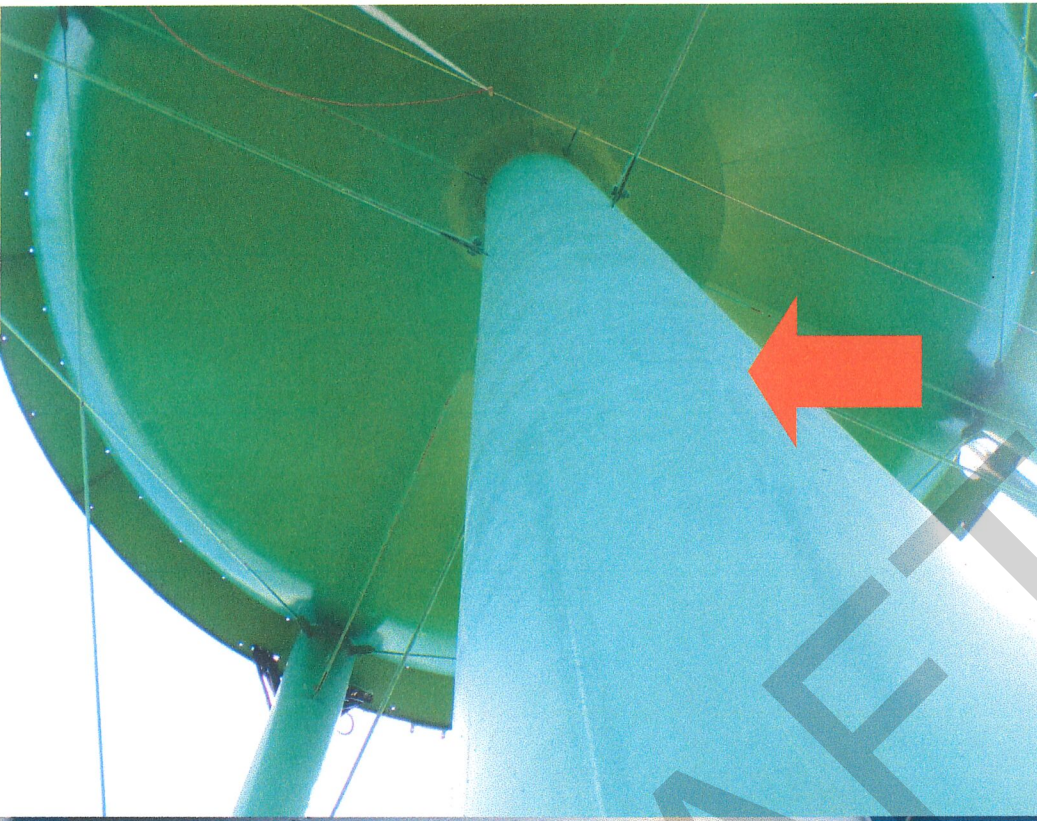
View of the tank nameplate.

Photo #2



View of the riser manway. The manway has a 24" opening and is a bolted/flanged design.

Photo #3



View of the exterior tank riser. The riser measures 36" in diameter. The coatings on the tank riser are in fair condition. Chalking is visible.

Photo #4



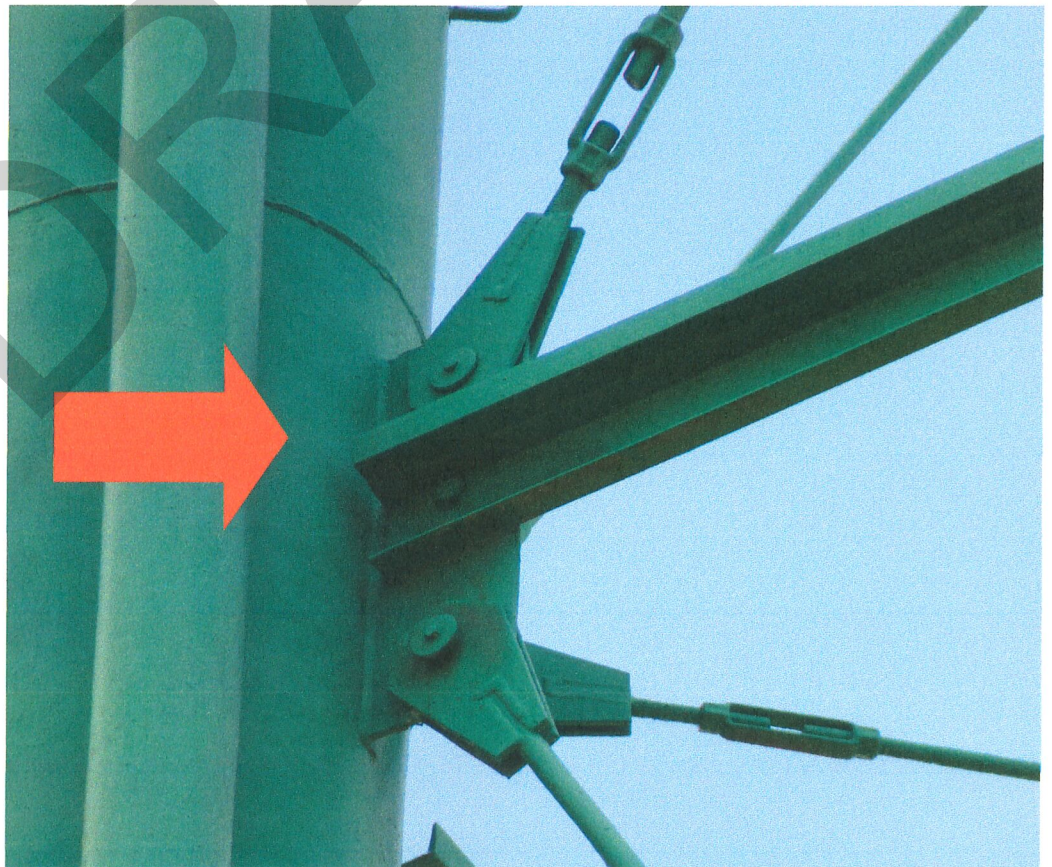
View of the tank leg. Coatings are in fair/poor condition. They have loss all sheen. Chalking and corrosion visible.

Photo #5



View of the tank overflow. The overflow exits at ground level and is complete with a lid and splashpad.

Photo #6



View of the tank strut and wind rods.

Photo #7



After visually inspecting, the tank foundations appear to be in good condition. After manually checking for tightness, the leg plate anchor bolts are tight and secure.

Photo #8

Lockable ladder guard present.

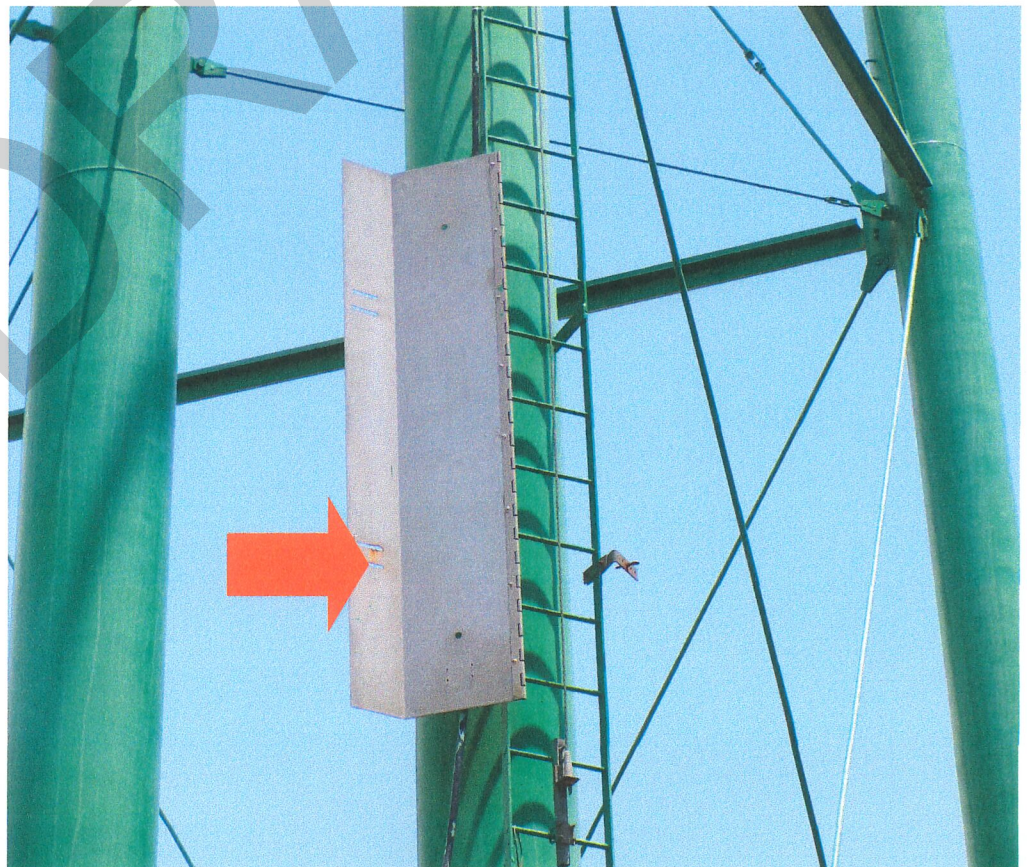


Photo #9



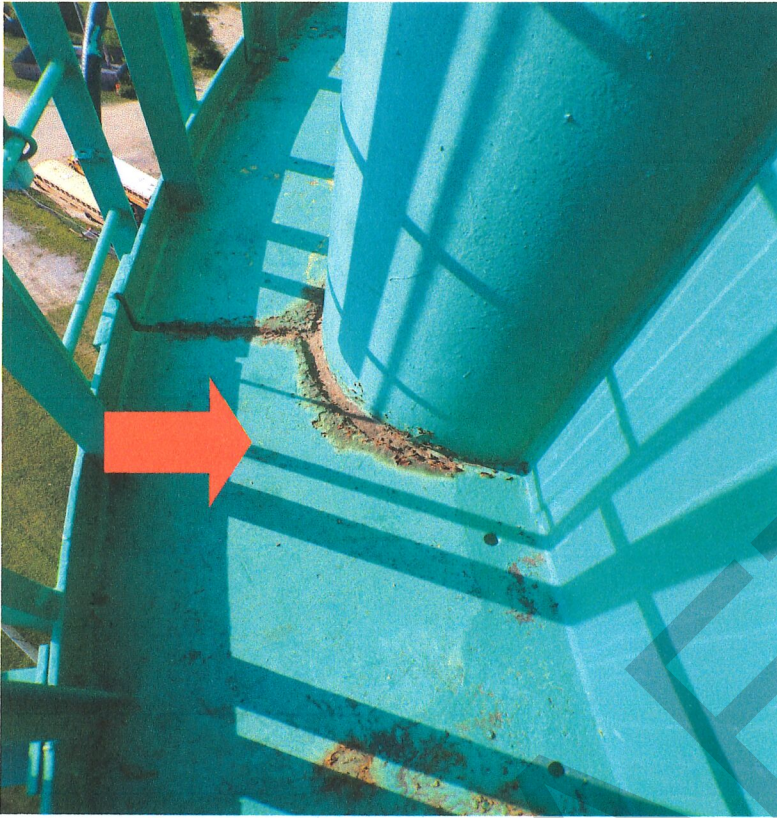
The ladder is equipped with a lockable ladder guard and fall arrest safety cable system.

Photo #10

View of the tank balcony floor. Corrosion and coating failure present.



Photo #11



View of the tank balcony. The coatings are in poor condition. Corrosion and coating failure present.

Photo #12



The coatings on the tank balcony hand-rail are in poor condition.

Photo #13



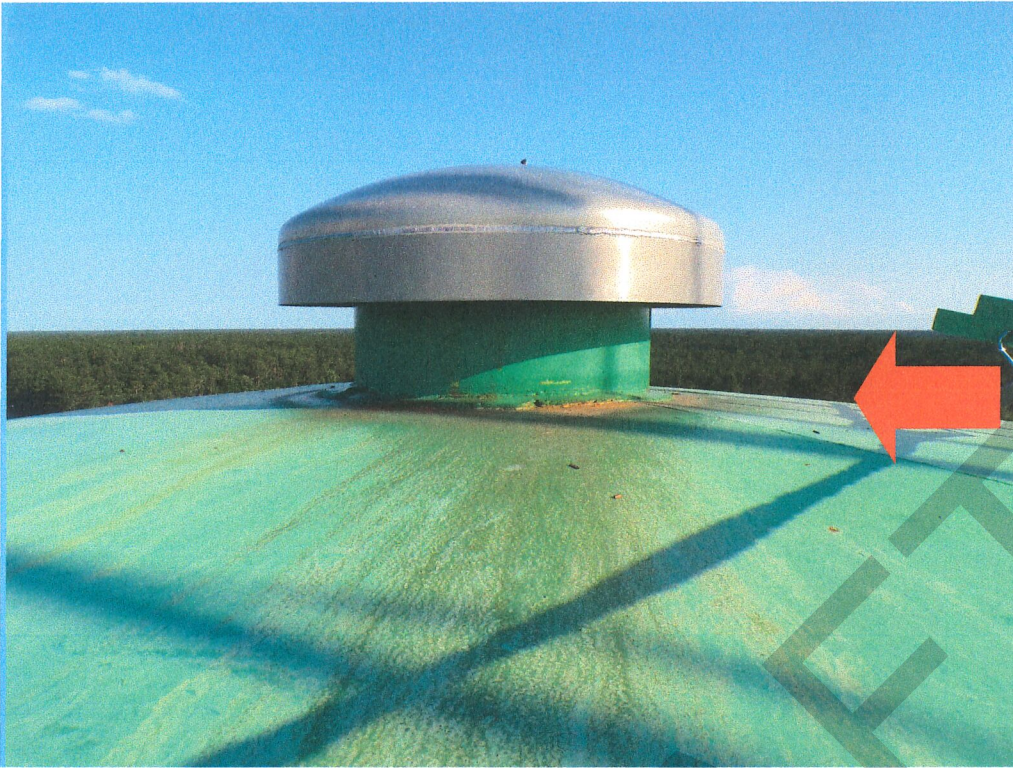
View of the tank balcony floor where coatings are cracking and peeling off. Coating failure present.

Photo #14

There is a fall arrest safety cable system installed on the exterior dome roof ladder.

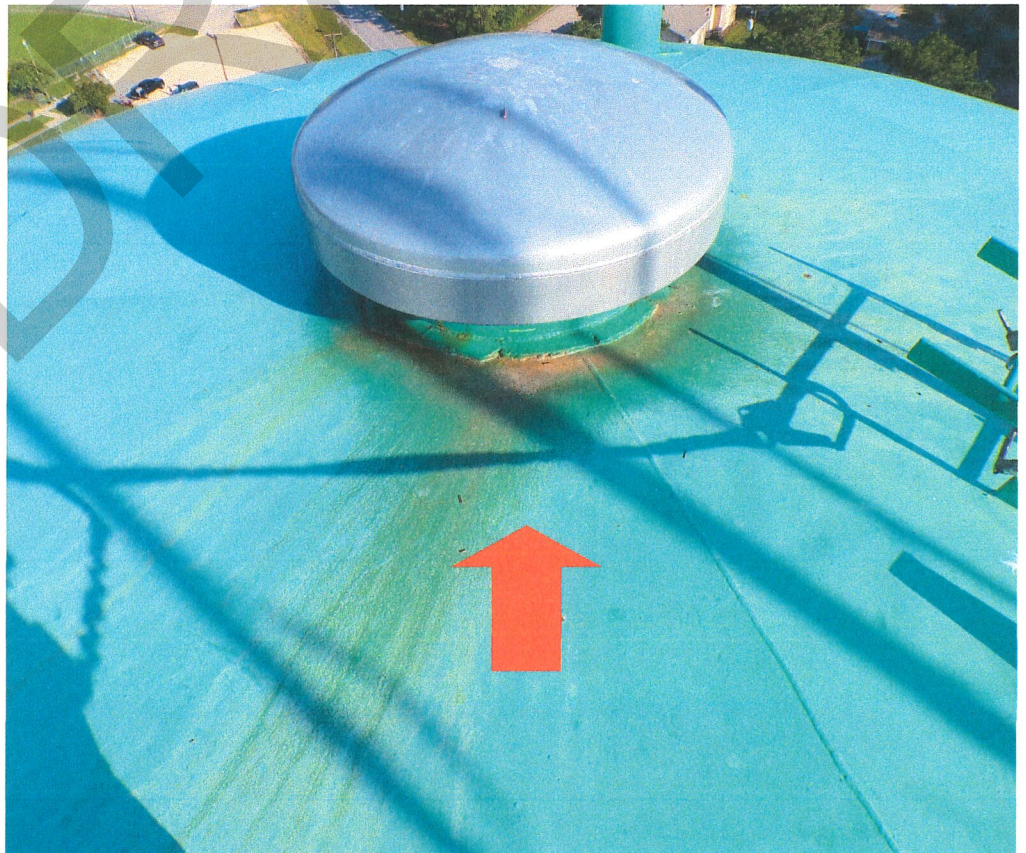


Photo #15



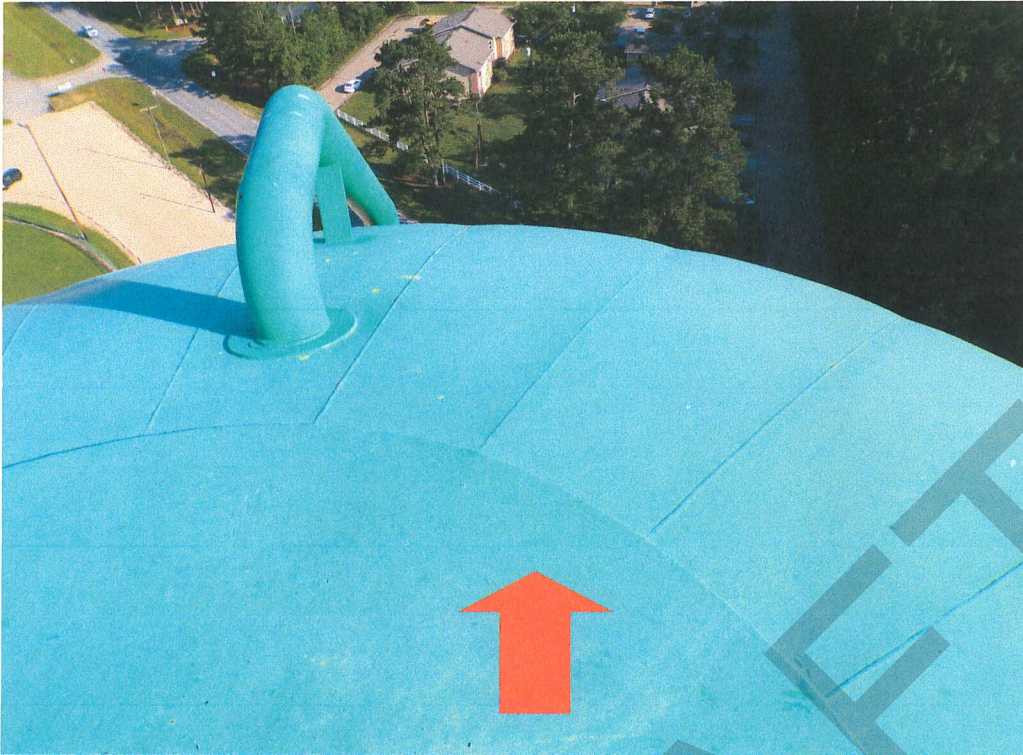
*View of the tank
breather vent.*

Photo #16



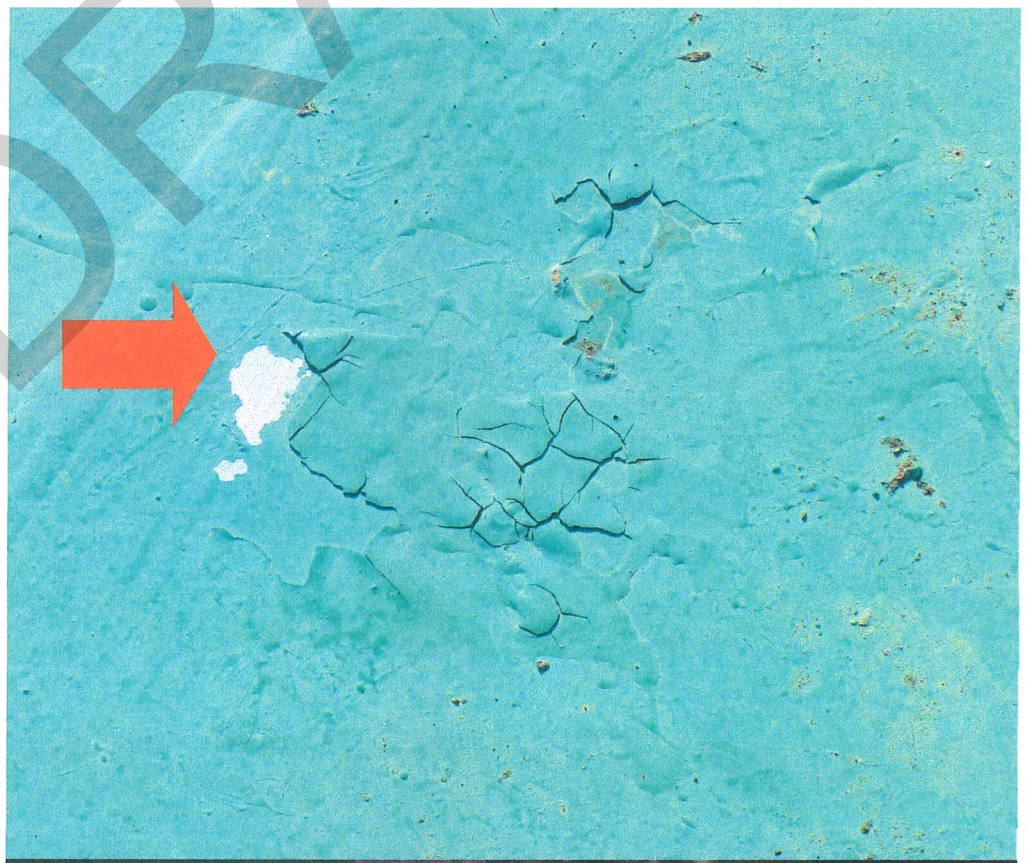
*Alternate view of the
breather vent.*

Photo #17



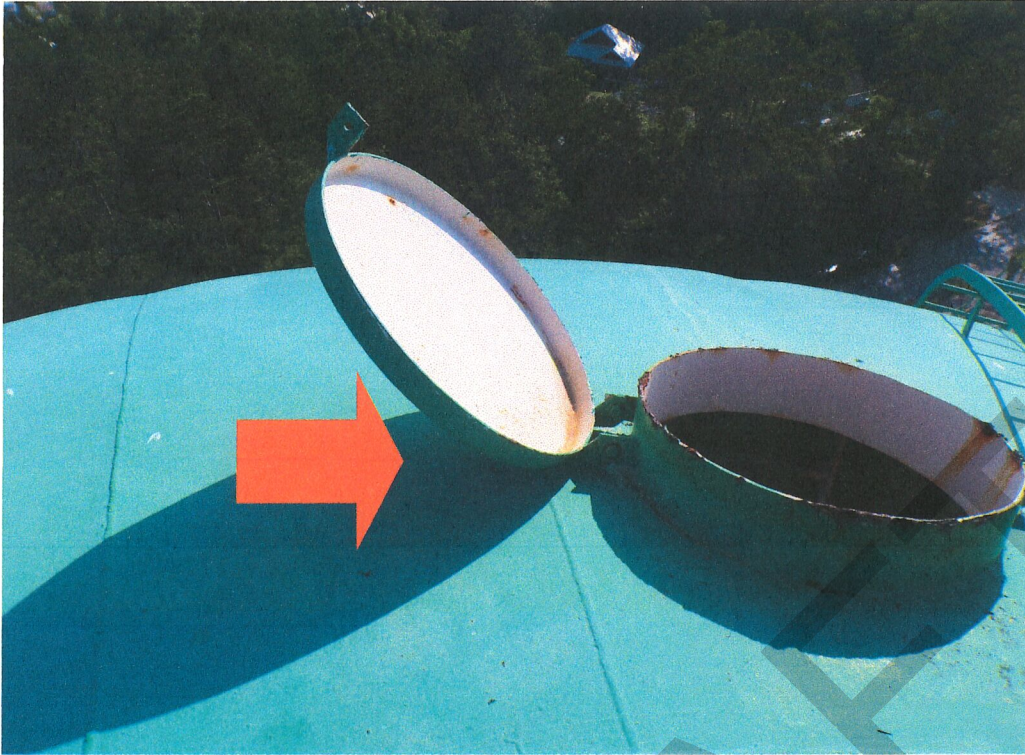
View of the tank roof. The coatings are in poor condition. Chalking is present.

Photo #18



View of the tank bowl. Coatings are in poor condition. Cracking is present. This will need to be blasted and painted.

Photo #19



View of the interior dome roof hatch. Corrosion present.

Photo #20



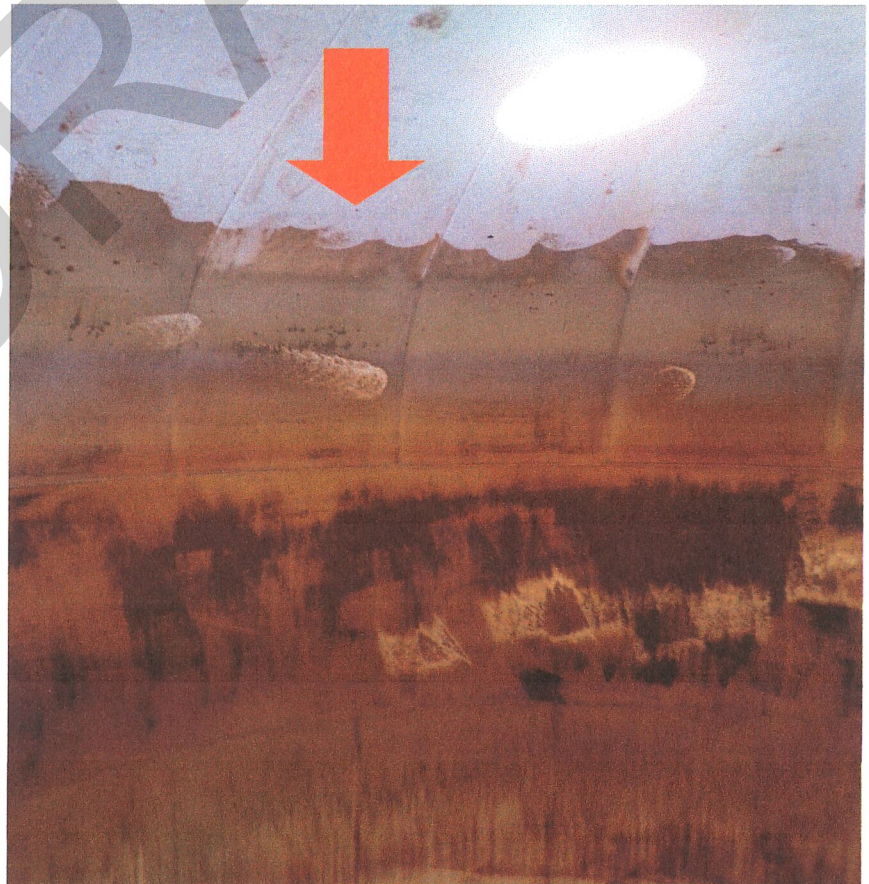
The interior ladder is in poor condition. Corrosion and coatings failure present. The ladder will need to be repaired at the time of the rehabilitation. No Safety cable system present.

Photo #21



View of the interior ceiling. The coatings are in poor condition.

Photo #22



The interior coatings are in poor condition. Coating failure present.

Photo #23



View of the interior sidewalls. The coatings are in poor condition. This tank is in need of a rehabilitation.

Photo #24

View of the interior pitting. This is in multiple areas. If not repaired this could cause holes to the steel structure.

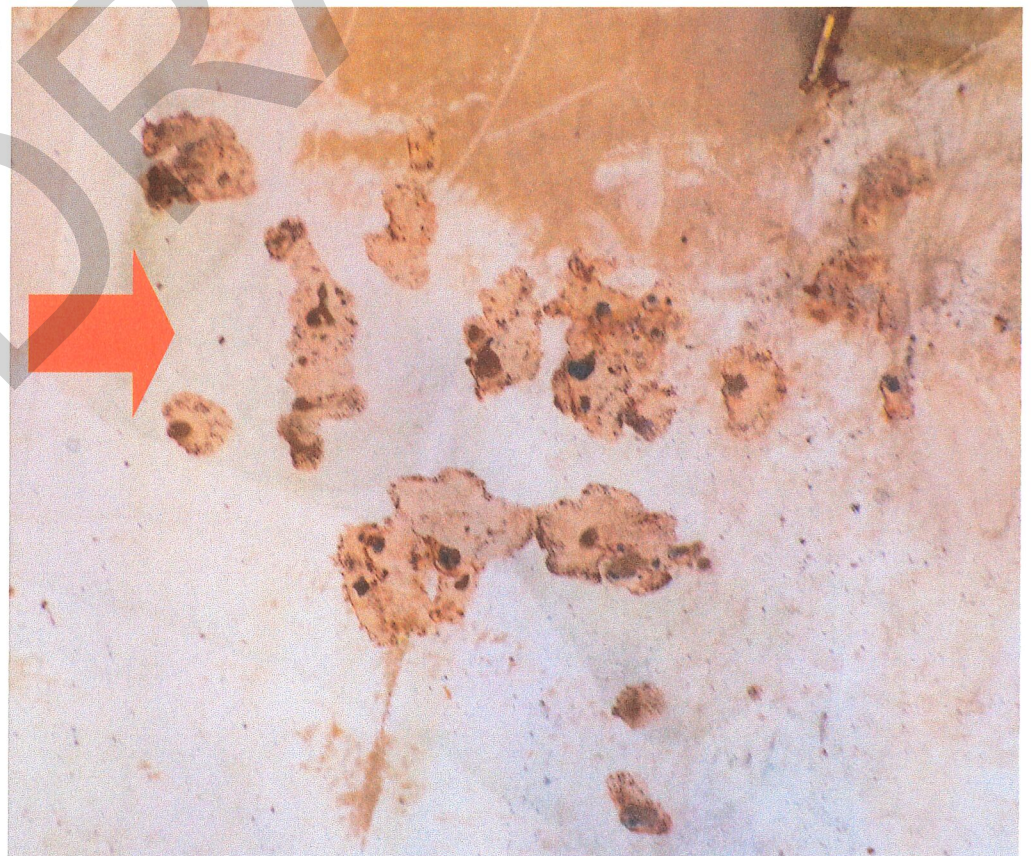
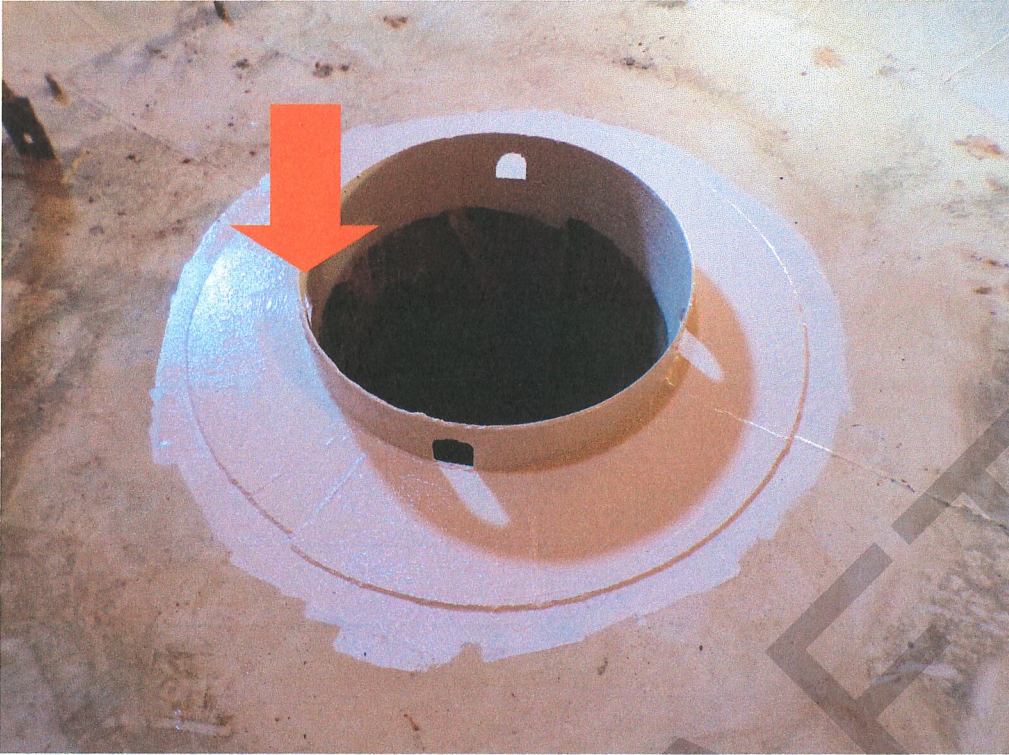
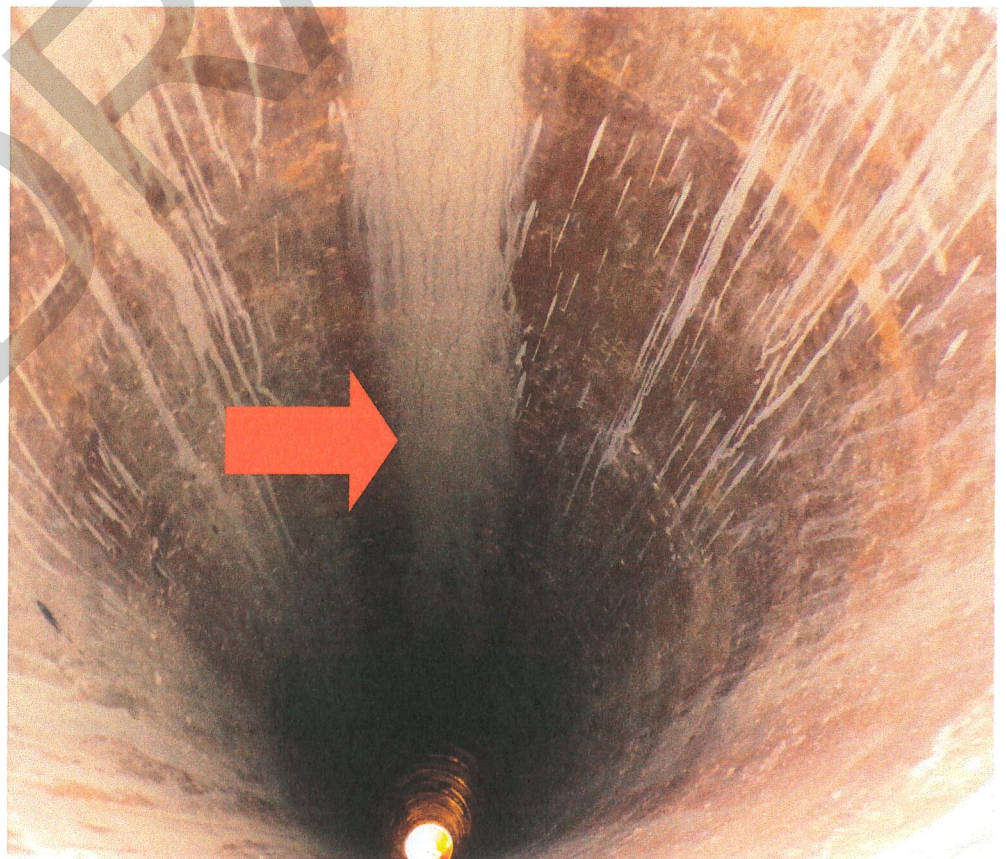


Photo #25



A donut was placed to repair the leak in the tank between the bowl and the riser.

Photo #26



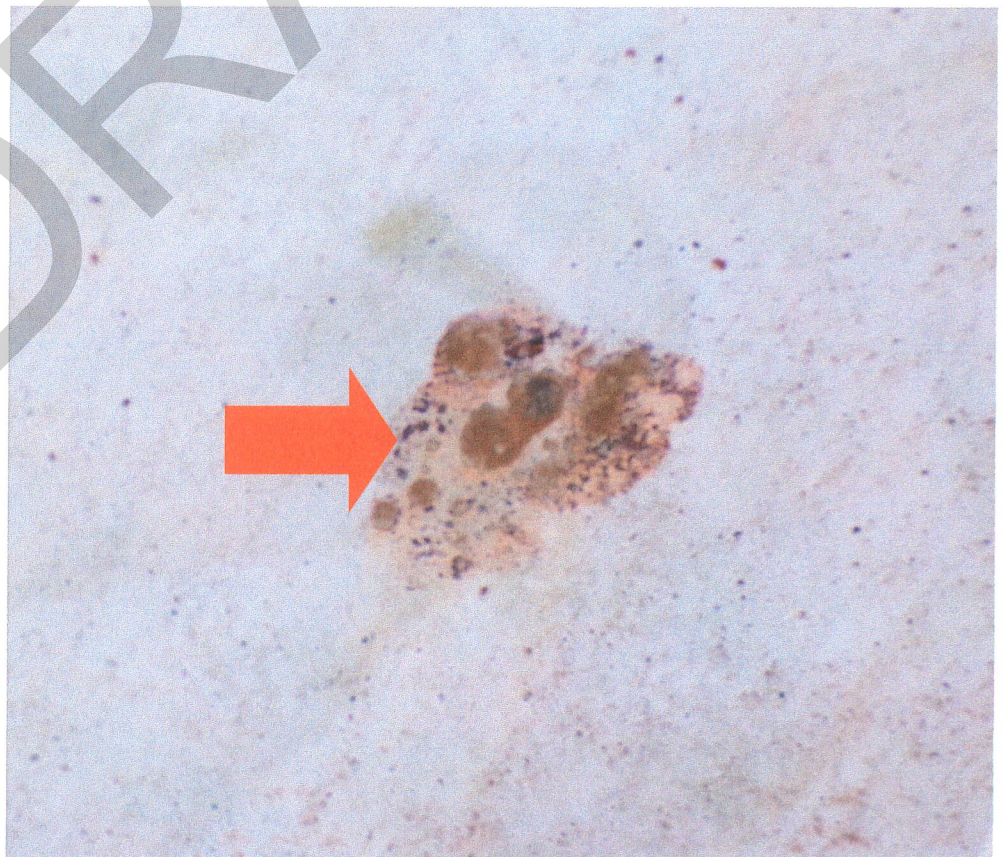
Tank Riser. Coatings are in poor condition.

Photo #27

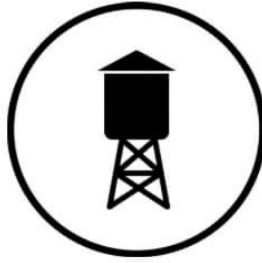


Visible coating failure on the tank wall.

Photo #28



Areas of pitting and coating failure in the tank.



S T E P H E N S T P S , I N C .

Joel Stephens, Owner
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Secondary Line: 601.786.0697
stephenstps@yahoo.com | 2057 Phillips Rd, Lorman, MS 39096

Sandblasting, Painting, Tank Repairs,
Pressure Washing, Wash Out, Inspections
Wet Wells, Manholes & Lift Station

Bid Quote

9/3/2025

Town of Abita Springs
150,000 Gallon Elevated Tank

-Exterior Blast and Paint

Exterior Surface Prep: The intent of the exterior cleaning spec is to blast all surfaces in accordance with SSPC-SP6 commercial blast cleaning and NACE No 3 to establish a blast profile of 1.5-2.0 mils

Prime Coat: Tnemec Series 94-H2O Hydro-Zinc 2.5-3.5 dry mils

Intermediate Coat: One Coat of Tnemec Series 66-Color HI Build Epoxoline 3-4 dry mils

Finish Coat: Tnemec Series 1074U-Color ENDURA SHEILD 2-3 dry mils

-Interior Blast and Paint

Interior Surface Prep: All surface shall be cleaned by near-white blast cleaning, removing all mill scale, rust, paint, or foreign matter by recommend methods. SSPC-SP10 and NACE No 2 to establish a blast profile of 1.5-2.5 mils

Prime Coat: Tnemec Series 94-H2O HYDRO-ZINC 2.5-3.5 dry mils

Intermediate Coat: One coat of Tnemec Series 21 4-6 dry mils

Finish Coat: Tnemec Series 21 4-6 dry mils

-Add fall arrest safety cable to interior ladder

\$3,000 each

-Repair pits

\$500

-Repair damaged interior ladder

\$3,000

-Interior blast and paint

\$56,100

-Exterior blast and paint

\$116,325

-Containment if needed

\$35,000

Add an additional \$13,365 if want to use Tnemec 700 Series Hydroflon

Thank you for your consideration. If you have questions please contact us.

Joel Stephens, President