



**FINANCE COMMITTEE MEETING AGENDA
Tuesday, October 19, 2021 at 5:00PM
Abita Springs Town Hall
22161 Level St., Abita Springs, LA 70420**

Posted: October 15, 2021 4:30pm

CALL TO ORDER AND OPENING OF AGENDA: Mayor Pro Tem Murphy

FINANCE COMMITTEE:

Committee Chair: Alderwoman Contois

Committee Member: Mayor Pro Tem Murphy

1.) Discussion the Town's Operating Budget of Revenue and Expenditures for the Fiscal Year Beginning January 1, 2022 and Ending December 31, 2022.

ADJOURNMENT:

If you have any questions pertaining to this agenda or in accordance with the Americans with Disabilities Act, and/or you need special assistance, please call (985) 892-0711.

General Fund	2020	2020	2021	2021	2022
REVENUES	Budget	Actual	Budget	Est. Actual	Budget
Permits & Licenses					
Alcohol	\$ 1.2	\$ 1.9	\$ 1.6	\$ 3.2	\$ 2.6
Building Inspections	\$ 10.0	\$ 20.5	\$ 29.0	\$ 30.9	\$ 20.0
Building permits	\$ 6.0	\$ 10.1	\$ 8.0	\$ 19.9	\$ 7.5
Contractor	\$ 2.5	\$ 5.8	\$ 2.5	\$ 8.4	\$ 3.1
Insurance Co.	\$ 102.0	\$ 102.5	\$ 100.0	\$ 105.3	\$ 102.0
Occupational	\$ 39.0	\$ 39.1	\$ 37.0	\$ 40.3	\$ 45.0
Short Term Rental	\$ -	\$ 1.3	\$ 1.3	\$ 1.5	\$ 1.5
TTL P&L	\$ 160.7	\$ 181.2	\$ 179.4	\$ 209.5	\$ 181.7
	9.27%	13.27%	10.26%	14.79%	8.47%
TAXES					
Ad Valorem	\$ 363.8	\$ 340.6	\$ 380.3	\$ 385.6	\$ 379.3
Franchise	\$ 117.0	\$ 106.7	\$ 110.0	\$ 115.6	\$ 110.0
Beer Dist	\$ 6.6	\$ 5.2	\$ 6.6	\$ 5.0	\$ 6.8
Sales Tax	\$ 236.3	\$ 310.8	\$ 325.5	\$ 332.0	\$ 345.0
Sales Tax-Police	\$ 78.8	\$ 103.6	\$ 106.5	\$ 104.0	\$ 115.0
TTL TAXES	\$ 802.5	\$ 866.9	\$ 928.9	\$ 942.2	\$ 956.1
	46.27%	63.49%	53.12%	66.52%	44.54%
FEES					
Fines&Fees	\$ 40.0	\$ 32.2	\$ 50.0	\$ 40.5	\$ 40.0
Record	\$ 2.0	\$ 0.5	\$ 2.0	\$ 2.0	\$ 3.0
TTL FEES	\$ 42.0	\$ 32.7	\$ 52.0	\$ 42.5	\$ 43.0
	2.42%	2.39%	2.97%	3.00%	2.00%
SVCS & RENT					
Town Hall Rental	\$ 12.0	\$ 2.3	\$ 5.0	\$ 0.4	\$ 12.0
Town Hall Cleanup	\$ 8.0	\$ 0.5	\$ 2.0		\$ 10.8
TTL Svc&Rent	\$ 20.0	\$ 2.8	\$ 7.0	\$ 0.4	\$ 22.8
	1.15%	0.21%	0.40%	0.03%	1.06%
GRANTS/DON					
Grants - Records Room	\$ -	\$ -	\$ 26.0	\$ -	\$ 26.0
Grant - Sidewalk			\$ 87.8	\$ -	\$ 87.8
Grant - Trace Lighting	\$ 447.2	\$ -	\$ 250.0		\$ 285.0
LTR Bond Fund Bal-Town Hall	\$ 250.0	\$ 82.4	\$ 212.3	\$ 212.3	
FEMA Reimbursement	\$ -	\$ 103.5			\$ 500.0
Cares Act Reimbursement	\$ -	\$ 23.9			\$ 20.0
Donation Income	\$ 5.0			\$ -	\$ -
Christmas	\$ 0.5	\$ -		\$ -	\$ -
July 4 Donation	\$ -	\$ -			\$ -
STMA Donation	\$ 3.0	\$ -		\$ 3.1	\$ 3.0
TTL G & D	\$ 705.7	\$ 209.8	\$ 576.1	\$ 215.4	\$ 921.8
	40.69%	15.37%	32.94%	15.21%	42.95%
OTHER INC					
Advertisement	\$ 0.4	\$ 0.2	\$ 0.4	\$ 0.4	\$ 0.3
Interest Income	\$ 3.0	\$ 9.9	\$ 3.0	\$ 1.6	\$ 1.0
Cell Tower Rental (from Utility Fund)					\$ 16.7
Insurance Claim		\$ 60.7	\$ -		
Miscellaneous	\$ -	\$ 1.2	\$ 1.9	\$ 4.5	\$ 3.0
TTL OTHER	\$ 3.4	\$ 72.0	\$ 5.3	\$ 6.5	\$ 21.0
	0.20%	5.27%	0.30%	0.46%	0.98%
TOTAL REV	\$ 1,734.3	\$ 1,365.4	\$ 1,748.7	\$ 1,416.5	\$ 2,146.4
	100.0%	100.0%	100.0%	100.0%	100.0%

EXPENSES					
SAL & BENS					
Salary - Office	\$ 218.2	\$ 236.0	\$ 206.2	\$ 238.9	\$ 270.0
Salary - Council	\$ 38.0	\$ 36.4	\$ 38.0	\$ 36.4	\$ 36.5
Bens& Ins - Ofc	\$ 40.3	\$ 46.0	\$ 43.5	\$ 56.2	\$ 60.0
Retire - Gen Govt	\$ 33.3	\$ 43.8	\$ 34.8	\$ 46.3	\$ 53.0
Payroll Taxes - Ofc	\$ 7.9	\$ 8.5	\$ 8.9	\$ 8.0	\$ 9.8
SUB-TTL S&B	\$ 337.7	\$ 370.7	\$ 331.4	\$ 385.8	\$ 429.3
% of Total Expenses	19.47%	30.86%	18.95%	31.21%	20.00%
Law Enforcement					
Salary - Marshal/Deputy	\$ 126.2	\$ 54.5	\$ 70.3	\$ 68.0	\$ 71.0
Benefits & Ins		\$ 6.7	\$ 10.6	\$ 11.3	\$ 12.0
Retirement	\$ 13.3	\$ 12.6	\$ 16.8	\$ 16.1	\$ 17.0
Payroll Taxes	\$ 1.0	\$ 1.7	\$ 2.0	\$ 1.8	\$ 2.0
Ttl Law Enforcement	\$ 140.5	\$ 75.5	\$ 99.7	\$ 97.2	\$ 102.0
% of Total Expenses	8.1%	6.3%	5.7%	7.9%	4.8%
CONTRACTS					
	\$ -		\$ -		
Contract Labor	\$ 10.0	\$ 1.5	\$ -		
SUB TTL-Contr	\$ 10.0	\$ 1.5	\$ -	\$ -	\$ -
% of Total Expenses	0.58%			0.00%	0.00%
GRANT&Don'n					
Grant - Record Room			\$ 29.0	\$ -	\$ 29.0
Cares Act #604 Exp	\$ -	\$ 2.7			
Grant - Sidewalk			\$ 110.0	\$ -	\$ 122.0
Grant - Trace Lighting	\$ 486.8	\$ -	\$ 250.0		\$ 285.0
Trace Lighting Match		\$ -	\$ 71.0		\$ 71.3
SUB-TTL- G&D	\$ 486.8	\$ 2.7	\$ 460.0	\$ -	\$ 507.3
% of Total Expenses	28.07%	0.22%	26.30%	0.00%	23.63%
SVCS & RENT					
Halloween	\$ 1.0	\$ -	\$ 3.0		\$ 2.5
STMA Exp	\$ 3.0	\$ -		\$ 3.0	\$ 3.0
July 4th Exp	\$ -	\$ -			\$ -
Sr Citizen Ben	\$ 4.0	\$ 0.2	\$ 3.0		\$ 3.7
Christmas Exp	\$ 16.0	\$ 4.1		\$ 16.0	\$ 5.0
Volunteer Party	\$ -	\$ 2.8			\$ 1.5
TTL SVC/RENT	\$ 24.0	\$ 7.1	\$ 6.0	\$ 19.0	\$ 15.7
% of Total Expenses	1.38%	0.59%	0.34%	1.54%	0.73%
GEN & ADMIN					
Payroll Proc Fee	\$ 2.8	\$ 3.8	\$ 4.0	\$ 4.4	\$ 2.8
Occupat'l Lic Fee	\$ 1.2	\$ 1.1	\$ 1.3	\$ 1.2	\$ 1.2
Building Inspection	\$ 10.0	\$ 6.0	\$ 10.0	\$ 9.8	\$ 10.0
Ins License Exp	\$ 3.1	\$ 2.9	\$ 3.1	\$ 3.0	\$ 3.1
Utilities	\$ 13.5	\$ 9.9	\$ 13.0	\$ 16.1	\$ 16.0
Telephone	\$ 3.5	\$ 5.7	\$ 6.0	\$ 4.5	\$ 4.5
Ofc Supplies	\$ 4.0	\$ 11.8	\$ 8.0	\$ 7.2	\$ 4.5
Computer Exp	\$ 9.0	\$ 94.3	\$ 36.3	\$ 10.1	\$ 10.0
Postage	\$ 1.2	\$ 0.9	\$ 1.0	\$ 0.4	\$ 1.2
Ofc Equip - M&R	\$ 0.5	\$ 1.1	\$ 1.5	\$ 2.5	\$ 0.8
Equip Rep & Maint	\$ 1.0	\$ 1.2	\$ -		\$ 2.5

Auto Gas	\$ 0.4	\$ 0.9	\$ 1.2	\$ 1.3	\$ 1.0
Auto-Rep&Maint	\$ 0.3	\$ 3.2	\$ 1.0	\$ 1.4	\$ 0.7
Insurance - Gen	\$ 36.0	\$ 32.8	\$ 36.0	\$ 42.0	\$ 36.0
Acctng/Auditing	\$ 22.2	\$ 12.5	\$ 10.0	\$ 14.3	\$ 14.0
Janitorial Exp - Ofc	\$ 4.5	\$ 10.9	\$ 10.0	\$ 9.9	\$ 12.0
Janitorial Exp - Tn Hall			\$ 2.0		
Legal & Profess'l	\$ 15.0	\$ 16.7	\$ 15.0	\$ 57.0	\$ 12.0
Advert. & Publicat.	\$ 4.5	\$ 8.3	\$ 9.0	\$ 4.0	\$ 4.5
Pest Control	\$ 0.5	\$ 0.7	\$ 0.5	\$ 0.9	\$ 0.5
Recording	\$ 3.8	\$ 0.8	\$ 2.0	\$ 0.6	\$ 3.5
Coding	\$ 2.0	\$ 5.5	\$ 2.5	\$ 6.0	\$ 3.0
Dues & Subcrption	\$ 1.2	\$ 3.3	\$ 2.0	\$ 3.7	\$ 1.3
Conven/Mtg/Travel	\$ 4.0	\$ 0.4	\$ 4.0	\$ 0.1	\$ 2.0
Assessor - St. Tam	\$ 7.1	\$ 6.2	\$ 6.2	\$ 5.9	\$ 7.1
Finance Charges/Bank Fees	\$ -	\$ 0.1	\$ 0.2	\$ 0.1	
Small Equipment		\$ -		\$ 0.3	\$ 0.3
SUB-TTL G&A	\$ 151.3	\$ 241.0	\$ 185.8	\$ 206.7	\$ 154.2
% of Total Expenses	8.72%	20.06%	10.62%	16.72%	7.18%
Law Enforcement G&A					
Legal & Professional		\$ 1.6	\$ 1.0	\$ 0.7	\$ 1.0
Uniforms		\$ 2.0	\$ 1.0	\$ -	\$ 0.5
Computer Network		\$ 35.0		\$ 1.0	\$ 0.3
Equipment & Supplies		\$ 10.0	\$ 1.0	\$ 3.8	\$ 3.0
Office Expense		\$ 0.7	\$ 0.3	\$ 1.9	\$ 1.5
Insurance		\$ 7.6	\$ 5.0	\$ 8.3	\$ 9.0
Radios & Communication/Phone		\$ 30.7	\$ 2.0	\$ 2.0	\$ 2.5
Capital Outlay (Vehicle Cost)		\$ 37.0	\$ -		
Auto Repair & Maintenance		\$ 9.9	\$ 4.0	\$ 1.0	\$ 0.3
Auto Fuel		\$ 2.1	\$ 4.0	\$ 3.8	\$ 1.0
SUB TOTAL MARSHAL G&A		\$ 136.6	\$ 18.3	\$ 22.5	\$ 19.1
% of Total Expenses		11.4%	1.0%	1.8%	0.9%
OTHER					
Town Hall Remodel - LTRB	\$ 250.0	\$ 82.4	\$ 212.3	\$ 212.3	\$ 58.0
R & M - Supplies				\$ 1.2	\$ 45.0
Annex Remodel		\$ 51.2	\$ 168.5	\$ 168.5	\$ 55.0
Structure Repair (Non-Reno)		\$ 1.9	\$ 22.5	\$ 6.0	\$ 42.5
Hurricane Exp			\$ 1.0	\$ 0.1	\$ 500.0
TTL OTHER	\$ 250.0	\$ 135.5	\$ 404.3	\$ 388.1	\$ 700.5
% of Total Expenses	14.42%	11.28%	23.12%	31.40%	32.64%
CLERK of CT					
Salary	\$ 13.4	\$ 13.4	\$ 13.7	\$ 13.8	\$ 13.8
Bens & Ins	\$ 3.4	\$ 5.7	\$ 6.2	\$ 6.3	\$ 6.7
Retirement	\$ 3.7	\$ 3.8	\$ 4.0	\$ 4.0	\$ 4.1
Payroll Taxes	\$ 0.2	\$ 0.2	\$ 0.2	\$ 0.2	\$ 0.2
Prosecutor	\$ 4.8	\$ 0.7	\$ 6.4	\$ 1.0	\$ 1.5
Ofc Supplies	\$ 1.0	\$ 0.1	\$ 1.0	\$ 1.3	\$ 0.5
Witness Fees				\$ -	\$ -
State Court Fees	\$ 4.0	\$ 2.5	\$ 4.0	\$ 2.8	\$ 3.5
Acct& Audit				\$ -	
Detail		\$ -		\$ -	
TTL C OF C	\$ 30.5	\$ 26.4	\$ 35.5	\$ 29.4	\$ 30.3
% of Total Expenses	1.76%	2.20%	2.03%	2.38%	1.41%

Capital Exp & Tax Disbursement					
Misc Exp?? NSF	\$ 0.2	\$ -		\$ 0.2	\$ 0.4
Cap Outlay-Other	\$ -	\$ 32.9			
Master Plan					\$ 90.0
LT Interest - 25%			\$ 13.2	\$ 13.2	\$ 9.0
Franchise Fee to Lighting Fund					\$ 10.0
Ad Valorem Tx - Lighting Fund	\$ 22.9	\$ 21.4	\$ 24.9	\$ 24.2	\$ 24.9
Ad Valorem Tx - P&R	\$ 45.9	\$ 42.9	\$ 49.8	\$ 48.4	\$ 49.8
Ad Valorem Tx - LTRB Sinking Fund	\$ 234.5	\$ 107.2	\$ 119.8	\$ 121.0	\$ 125.0
TTL - Cap Exp & Tax Disburse	\$ 303.5	\$ 204.4	\$ 207.7	\$ 207.0	\$ 309.1
TTL EXPENSES	\$ 1,734.3	\$ 1,201.4	\$ 1,748.7	\$ 1,236.0	\$ 2,146.4
% of Total Expenses	17.50%	17.01%	11.88%	16.75%	14.40%
Gross Surplus(Deficit)	\$ -	\$ 164.00	\$ (0.0)	\$ 180.5	\$ -

Utility Fund	2020	2020	2021	2021	2022
Revenues	Budget	Actual	Budget	Est. Actual	Budget
Gas Sales-Residential	\$ 380.7	\$ 362.6	\$ 382.5	\$ 431.7	\$ 450.0
Gas Sales-Comm'l	\$ 174.2	\$ 155.3	\$ 165.0	\$ 175.3	\$ 177.1
Gas Service Fee	\$ 10.8	\$ 11.2	\$ 11.0	\$ 10.8	\$ 10.9
Gas Connect Fee	\$ 10.0	\$ 12.5	\$ 12.0	\$ 18.0	\$ 9.8
Install Fees - Gas	\$ 2.0	\$ 9.5	\$ 7.5	\$ 5.0	\$ 4.6
Infrastructure Cap'y Fee		\$ 9.6	\$ 7.0	\$ 11.9	
Impact Fees		\$ 1.8	\$ 2.0		\$ -
Sub-Ttl - Gas	\$ 577.7	\$ 562.5	\$ 587.0	\$ 652.7	\$ 652.4
Water Sales	\$ 280.0	\$ 274.6	\$ 280.0	\$ 272.7	\$ 280.0
Water Sls-Comm'l	\$ 60.0	\$ 61.6	\$ 60.0	\$ 56.0	\$ 60.0
Water Service Fee	\$ 14.7	\$ 14.7	\$ 14.7	\$ 14.5	\$ 14.6
Install'n Fees- Water	\$ 8.0	\$ 1.3	\$ 5.0	\$ 10.0	\$ 8.0
Water Connect Fee	\$ 12.0	\$ 15.6	\$ 12.0	\$ 20.0	\$ 9.9
Water Tower Rental	\$ 16.9	\$ 16.7	\$ 16.7	\$ 16.6	
Grant Income	\$ 43.3	\$ -	\$ 29.0	\$ 29.3	\$ -
Meter Bond Rev	\$ 200.0	\$ 116.8	\$ 83.2	\$ 83.2	\$ -
Infrastructure Cap'y Fee	\$ 22.0	\$ 14.2	\$ 7.0	\$ 10.5	
Impact Fees			\$ 3.0		
Well Repair - Fund Balance			\$ 50.0	\$ 42.4	\$ 10.0
Safe Drink Water	\$ 14.7	\$ 14.5	\$ 14.5	\$ 14.3	\$ 14.4
Sub-Ttl Water	\$ 671.6	\$ 530.0	\$ 575.1	\$ 569.5	\$ 396.9
Sewer Service Chgs	\$ 487.2	\$ 477.8	\$ 487.0	\$ 490.8	\$ 500.0
Sewer Svc-Comm'l	\$ 60.0	\$ 60.4	\$ 60.0	\$ 49.4	\$ 60.0
Sewer Service Fee	\$ 13.8	\$ 13.4	\$ 13.5	\$ 13.5	\$ 13.3
Sewer Connect Fee	\$ 12.0	\$ 25.5	\$ 12.0	\$ 17.0	\$ 10.7
Infrastructure Cap'y Fee	\$ -	\$ 13.1	\$ 7.0	\$ 19.0	
Sewer Plant Rehab Loan	\$ 350.0	\$ -	\$ 1,232.9		
Sewer Inspection Fees	\$ 10.0				
Fund Balance Sewer Plant			\$ 1,100.0	\$ -	
Capital Outlay					
Lift Station Rehab			\$ 1,193.0	\$ 1,193.0	\$ 840.0
DEQ Sewer Rehab Revenue	\$ 2,423.4	\$ 529.1	\$ 2,036.9	\$ 2,385.3	\$ 373.0
Install'n Fees-Sewer	\$ 5.0	\$ 2.1	\$ 5.0	\$ 10.0	\$ 3.2
Sub-Ttl Sewer	\$ 3,361.4	\$ 1,121.4	\$ 6,147.3	\$ 4,178.0	\$ 1,800.2
Garbage Fees	\$ 268.0	\$ 289.1	\$ 309.0	\$ 282.0	\$ 269.6
Garb Fee-Comm'l	\$ 10.0	\$ 4.1	\$ 4.0	\$ 4.9	\$ 8.1
Garbage Svc Fee	\$ 14.5	\$ 14.4	\$ 14.5	\$ 14.0	\$ 14.3
Garb Connect Fee	\$ 1.0	\$ 1.8	\$ 1.0		\$ 1.7
Sub Ttl - Garbage	\$ 293.5	\$ 309.4	\$ 328.5	\$ 300.9	\$ 293.7
OTHER REVENUE					
Grant Income - UF	\$ -	\$ 39.7	\$ -	\$ 123.0	\$ -
Misc Income	\$ 1.0	\$ 0.7	\$ 0.5	\$ 0.9	\$ 1.8
Interest Income - UF	\$ 20.0	\$ 10.8	\$ 3.0	\$ 0.7	\$ 1.0
Util Assist Fund Inc	\$ 0.3	\$ 0.1	\$ 0.3	\$ 0.3	\$ 0.3
Late Fees	\$ 30.0	\$ 10.7	\$ 25.0	\$ 27.0	\$ 25.0
Infrastructure Capacity Fees					\$ 25.7
					\$ -
Sub Ttl - Other Rev	\$ 51.3	\$ 62.0	\$ 28.8	\$ 151.9	\$ 53.8
Total Revenue	\$ 4,955.5	\$ 2,585.3	\$ 7,666.7	\$ 5,853.0	\$ 3,197.0

	2020	2020	2021	2021	2022
EXPENSES	Budget	Actual	Budget	Est Actual	Budget
Salaries - Gas	\$ 67.6	\$ 70.1	\$ 89.4	\$ 86.4	\$ 80.0
Emp Ben&Ins Gas	\$ 18.4	\$ 18.3	\$ 27.4	\$ 22.5	\$ 17.6
Retirement Exp-Gas	\$ 20.0	\$ 27.0	\$ 23.8	\$ 22.8	\$ 20.0
Payroll Taxes - Gas	\$ 1.1	\$ 1.2	\$ 1.4	\$ 1.3	\$ 1.2
Gas Safety Reports & Fees	\$ -	\$ -	\$ 7.0	\$ 14.9	\$ 15.0
Utilities - Gas	\$ 2.0	\$ 1.3	\$ 1.5	\$ 2.0	\$ 3.0
Nat'l Gas Purch	\$ 244.2	\$ 177.2	\$ 210.0	\$ 332.2	\$ 254.9
Materials - Gas	\$ 12.0	\$ 30.2	incl - Maint		
Maint & Materials	\$ 20.0	\$ 9.7	\$ 40.0	\$ 38.8	\$ 40.0
Sub-Ttl Nat Gas	\$ 385.3	\$ 335.0	\$ 400.5	\$ 520.9	\$ 431.7
Salaries - Water	\$ 67.6	\$ 81.8	\$ 103.8	\$ 86.5	\$ 80.0
Emp B&I Water	\$ 18.4	\$ 21.7	\$ 31.3	\$ 22.5	\$ 17.6
Retire't Exp-Water	\$ 20.0	\$ 31.5	\$ 26.5	\$ 22.8	\$ 20.0
Pay'l Tax-Water	\$ 1.1	\$ 1.5	\$ 1.6	\$ 1.3	\$ 1.2
Contr Labor-Water	\$ 5.0	\$ 1.9	\$ 5.0	\$ 0.4	\$ -
Utilities - Water	\$ 9.5	\$ 10.0	\$ 10.0	\$ 9.5	\$ 15.0
Grant Expense	\$ 200.0	\$ -	\$ 43.3	\$ 30.0	
Water Meter Upgrade	\$ 118.4	\$ 116.8	\$ 130.0	\$ 106.7	
Water Well Upgrade & Rep	\$ 0.1	\$ 10.5	\$ 50.0	\$ 48.6	\$ 10.0
Materials - Water	\$ 31.0	\$ 37.8	incl - Maint		
Maint & Materials	\$ 22.0	\$ 20.9	\$ 60.0	\$ 37.7	\$ 60.0
Water Testing	\$ 40.0	\$ 55.7	\$ 55.0	\$ 53.1	\$ 55.0
Safe DrinkWater Fee	\$ 14.0	\$ 14.0	\$ 14.0	\$ 10.0	\$ 14.0
Sub-Ttl Water	\$ 547.1	\$ 404.1	\$ 530.5	\$ 429.1	\$ 272.8
Salaries- Sewer	\$ 67.6	\$ 76.2	\$ 95.2	\$ 86.5	\$ 80.0
Emp B&I - Sewer	\$ 18.4	\$ 18.8	\$ 31.3	\$ 22.5	\$ 17.6
Retire't Exp - Sewer	\$ 20.0	\$ 28.6	\$ 26.5	\$ 22.8	\$ 20.0
Pay'l Tax-Sewer	\$ 1.1	\$ 1.3	\$ 1.6	\$ 1.3	\$ 1.2
Contr Labor-Sewer	\$ -	\$ 1.0	\$ -		\$ -
Sewer Inspection Expense	\$ 10.0				\$ -
Sewer Lines Repair/Maint				\$ 21.3	\$ 20.0
Utilities - Sewerage	\$ 52.0	\$ 47.0	\$ 48.0	\$ 43.7	\$ 60.0
Grant Expense	\$ 16.4	\$ -			
DEQ Sewer Rehab Interest	\$ 10.4	\$ 1.6		\$ -	
Sewer Plant Upgrade	\$ 350.0		\$ 2,304.1	\$ -	
Materials - Sewer	\$ 2.5	\$ 79.6	\$ -		
Lift Station Rehab	\$ 0.3	\$ -	\$ 1,193.0	\$ 1,193.0	\$ 840.0
DEQ Sewer Rehab	\$ 2,422.4	\$ 529.1	\$ 2,036.9	\$ 2,036.9	\$ 373.0
Maint - Sewer	\$ 56.5	\$ 116.9	\$ -	\$ 90.0	\$ 81.9
Maint-Sewer Plant	\$ 10.0	\$ 24.0	\$ -	\$ 36.9	\$ 13.6
	\$ -	\$ -			
Sub-Ttl Sewer	\$ 3,037.6	\$ 924.1	\$ 5,736.6	\$ 3,554.9	\$ 1,507.3
Garbage Pick Up	\$ 259.2	\$ 262.4	\$ 266.4	\$ 266.9	\$ 275.0
Comm'l Pick Up	\$ 3.6	\$ -			
Sub-Ttl Garbage	\$ 262.8	\$ 262.4	\$ 266.4	\$ 266.9	\$ 275.0

Operating Exps					
Contr't Labor - Gen'l	\$ 1.0	\$ -		\$ -	\$ -
Sml Tools&Equip	\$ 2.0	\$ 4.1	\$ 2.0	\$ 2.0	\$ 6.0
Utility Equip Purch	\$ 2.0	\$ 1.4	\$ 2.0	\$ 1.4	\$ 2.2
Auto Gas	\$ 8.0	\$ 11.1	\$ 12.0	\$ 12.0	\$ 12.7
Auto Rep&Maint-UF	\$ 10.0	\$ 11.9	\$ 12.0	\$ 10.1	\$ 15.2
Util Maint/Rep Struct	\$ 10.0	\$ 0.9	\$ 5.0	\$ 6.0	\$ 8.1
Util Maint/Rep Equip	\$ 10.0	\$ 1.2	\$ 2.5	\$ 2.6	\$ 5.0
Operational Acct	\$ 30.0	\$ -	\$ -		
Capital Outlay	\$ -	\$ 15.3			\$ -
Sub-Ttl Oper Exp	\$ 73.0	\$ 45.9	\$ 35.5	\$ 34.1	\$ 49.2
Gen & Admin Exps					
Training	\$ 0.5	\$ 2.7	\$ 3.0	\$ 0.5	\$ 5.0
Computer Exp UF	\$ 17.0	\$ 13.0	\$ 26.2	\$ 15.8	\$ 18.0
Ofc Supply&Exp UF	\$ 3.5	\$ 4.2	\$ 4.0	\$ 5.0	\$ 5.0
Postage UF	\$ 1.5	\$ 1.1	\$ 1.2	\$ 1.5	\$ 2.0
Telephone UF	\$ 10.0	\$ 10.9	\$ 12.0	\$ 9.5	\$ 12.0
Depreciation	\$ 105.0	\$ 103.2	\$ 114.0	\$ 114.0	\$ 114.0
General Insurance	\$ 68.0	\$ 62.8	\$ 68.0	\$ 68.0	\$ 68.0
Billing Expense	\$ 9.0	\$ 0.2	\$ 11.0	\$ 9.9	\$ 9.8
Acct'g & Audit	\$ 20.0	\$ 10.1	\$ 15.0	\$ 12.0	\$ 10.8
Personnel Physicals/Drug Test	\$ 0.5	\$ -	\$ 0.5	\$ -	
Utility Grant Exp	\$ -				\$ -
Legal & Prof'l	\$ 10.0	\$ 15.0	\$ 15.0	\$ 12.0	\$ 18.9
Util Fund Assist Exp	\$ 0.3	\$ 0.2	\$ 0.3	\$ 0.3	\$ 0.4
Dues & Subs-UF	\$ 0.7	\$ 0.4	\$ 0.4	\$ 0.5	\$ 0.5
Conv'tns,Mtg&Travel	\$ 6.0	\$ 2.2	\$ 3.0	\$ 6.0	\$ 8.1
Safety Reports	\$ 6.0	\$ 6.8			
Hurricn/Storm Exp					\$ -
Interest Exp	\$ 4.6	\$ 11.5	\$ 33.5	\$ 10.4	
Uniforms UF	\$ 6.0	\$ 6.0	\$ 6.0	\$ 3.5	\$ 5.5
Sub-Ttl G & A Exp	\$ 268.6	\$ 250.3	\$ 313.1	\$ 268.9	\$ 278.0
Debt Service					
Series 2004 P & I					\$ 23.4
Series 2012 P & I					\$ 28.5
Series 2020 - P&I	384.1		\$ 384.1	\$ -	\$ 331.1
Total Debt Service					\$ 383.0
Ttl Expenses	\$4,958.5	\$ 2,221.8	\$ 7,666.7	\$5,074.8	\$3,197.0
Net Rev/Loss	\$ (3.00)	\$ 363.5	\$ -	\$ 778.2	\$ -
Net Rev/Loss+Depr	\$ 102.0	\$ 466.70	\$ 114.00	\$ 892.20	\$ 114.00

Public Works

	2020	2020	2021	2021	2022
	Budget	Actual	Budget	Est Actual	Budget
Sales Tx Rev	\$ 317.0	\$ 387.2	\$ 380.0	\$ 434.5	\$ 430.0
Culvert Revenue	\$ 8.0	\$ 13.8	\$ 10.0	\$ 8.4	\$ 10.0
Mowing Revenue	\$ 6.0	\$ 6.0	\$ 6.0	\$ 6.0	\$ 6.0
Tree	\$ 0.5	\$ 0.9	\$ 1.0	\$ 0.5	\$ 0.5
Gen Obl Bond Streets	\$ 250.0	\$ -	\$ 250.0	\$ -	\$ 250.0
Interest	\$ 1.0	\$ -			
TOTAL INC	\$ 582.5	\$ 407.9	\$ 647.0	\$ 449.4	\$ 696.5
Expenses					
Salaries & Ben.					
Salaries	\$ 140.9	\$ 134.9	\$ 132.1	\$ 140.3	\$ 158.9
Empl Ben/Ins	\$ 37.2	\$ 37.6	\$ 29.1	\$ 33.7	\$ 26.6
Retirement	\$ 31.8	\$ 56.7	\$ 35.4	\$ 32.5	\$ 46.0
Payroll Tx	\$ 3.3	\$ 2.6	\$ 3.3	\$ 3.7	\$ 3.5
Ttl Sal & Ben	\$ 213.2	\$ 231.8	\$ 199.9	\$ 210.2	\$ 235.0
Operating Exp					
Auto - Gas	\$ 5.0	\$ 5.5	\$ 6.0	\$ 7.2	\$ 10.0
Vehicle/Equip - Maint	\$ 4.0	\$ 35.1	\$ 20.0	\$ 19.6	\$ 18.8
Uniforms	\$ 1.4	\$ 3.4	\$ 3.5	\$ 3.5	\$ 4.0
Street Repairs- GO Bond	\$ 250.0	\$ -	\$ 250.0	\$ -	\$ 250.0
Dumpster Disp	\$ 2.0	\$ 1.4	\$ 2.0	\$ 6.0	\$ 5.0
Small Tools & Supplies		\$ -	\$ -	\$ 6.5	\$ 7.0
Culvert Install & Repair	\$ 8.0	\$ 8.9	\$ 10.0	\$ 7.4	\$ 10.0
Equip Repair	\$ 3.0	\$ 12.0	\$ 15.0	\$ 13.5	\$ 20.0
Town Structure R/M	\$ 5.5	\$ 10.8		\$ 13.6	\$ 20.0
Haz Trees Removal	\$ 4.0	\$ 18.9	\$ 25.0	\$ 18.3	\$ 20.0
Haz Trees Insp	\$ 0.3	\$ -	\$ 1.5	\$ 1.5	\$ 4.5
Barn Maintenance	\$ -	\$ -	\$ 24.9	\$ 16.3	\$ 10.3
TTL Oper Expense	\$ 283.2	\$ 96.0	\$ 357.9	\$ 83.1	\$ 379.6
Gen & Admin Exp					
Utilities	\$ 3.0	\$ 1.5	\$ 2.0	\$ 1.7	\$ 4.4
Telephone/Internet	\$ 3.0	\$ 1.8	\$ 2.0	\$ 4.4	\$ 5.0
Physicals & Drug Test				\$ 0.3	\$ 0.5
Insurance	\$ 35.0	\$ 35.0	\$ 35.0	\$ 41.9	\$ 35.0
Acctg & Audit	\$ 20.0	\$ 8.0	\$ 10.0	\$ 14.1	\$ 11.0
Legal & Prof	\$ 8.0	\$ 5.8	\$ 8.0	\$ 1.5	\$ 2.0
Land Lease	\$ 11.1	\$ 11.1	\$ 10.1	\$ 15.0	\$ 15.0
TTL Gen & Admin	\$ 80.1	\$ 63.2	\$ 67.1	\$ 78.9	\$ 72.9
Debt Svc - Series 2020(25%)			\$ 22.1	\$ 13.3	\$ 9.0
TTL Expenditures	\$ 576.5	\$ 391.0	\$ 647.0	\$ 385.5	\$ 696.5
Surplus(Deficit)	\$ 6.0	\$ 16.9	\$ -	\$ 63.9	\$ -

Shared Sales Tax

	2020	2020	2021	2021	2022
	Budget	Actual	Budget	Est. Actual	Budget
Special Rev	\$ 295.0	\$ 291.3	\$ 295.0	\$ 398.7	\$ 340.0
Bond Revenue			\$ -		
Interest	\$ 0.3	\$ 0.4	\$ 0.4	\$ 0.3	\$ 0.4
Misc					
TOTAL INC	\$ 295.3	\$ 291.7	\$ 295.4	\$ 399.0	\$ 340.4
Expenses					
Materials & Equip Exp.					
Traffic Circle	\$ 3.0	\$ 6.1	\$ 7.5	\$ 2.4	\$ 7.5
Street Repair	\$ 110.1	\$ 34.6	\$ 124.0	\$ 112.8	\$ 170.6
Ditch Repairs	\$ 10.0	\$ 0.1			
Equip R&M	\$ 15.0	\$ 7.1	\$ 15.0	\$ 18.6	\$ 15.0
Capital Outlay	\$ 75.3	\$ -	\$ 50.0	\$ 58.6	\$ 52.2
Equip & tools		\$ 2.9	\$ 5.0	\$ 2.8	\$ 2.0
Tax Permit Fee		\$ 0.2	\$ 0.2	\$ 0.2	\$ 0.2
		\$ -			\$ -

TTL Oper Exp	\$ 213.4	\$ 51.0	\$ 201.7	\$ 195.4	\$ 247.5
Debt Service					
Principal-Series 2014			\$ 35.0	\$ 35.0	\$ 35.0
Interest- Series 2014			\$ 9.1	\$ 9.1	\$ 8.3
Payts - Vacuum Truck	\$ 81.9	\$ 83.4	\$ 49.6	\$ 49.6	\$ 49.6
Bank Fee					\$ -
TTL G & A	\$ 81.9	\$ 83.4	\$ 93.7	\$ 93.7	\$ 92.9
TTL Expend	\$ 295.3	\$ 134.4	\$ 295.4	\$ 289.1	\$ 340.4
Surplus(Deficit)	\$ -	\$ 157.3	\$ -	\$ 109.9	\$ -

Cemetery Fund					
	2020	2020	2021	2021	2022
	Budget	Actual	Budget	Est. Actual	Budget
Revenue					
From Fund Balance	\$ 35.0		\$ 10.0		\$ 20.8
Plot Sales	\$ 19.2	\$ 14.4	\$ 14.4	\$ 49.0	\$ 24.0
Interest	\$ 1.6	\$ 2.3	\$ 0.6	\$ 0.1	\$ 0.2
TOTAL INC	\$ 55.8	\$ 16.7	\$ 25.0	\$ 49.1	\$ 45.0
Expenses					
Personnel Exp					
Contract Labor	\$ 8.0	\$ -			\$ -
TOTAL P. E.	\$ 8.0	\$ -	\$ -	\$ -	\$ -
Operating Exp					
Mowing	\$ -				\$ 15.0
Cemetery R/M	\$ 12.8	\$ 5.4	\$ 15.0	\$ 5.8	\$ 10.0
Misc - CF# 2					
TTL Oper Exp	\$ 12.8	\$ 5.4	\$ 15.0	\$ 5.8	\$ 25.0
Capital Outlay	\$ 35.0		\$ 10.0	\$ 4.0	\$ 20.0
TTL G & A	\$ 35.0	\$ -	\$ 10.0	\$ 4.0	\$ 20.0
TTL Expense	\$ 55.8	\$ 5.4	\$ 25.0	\$ 9.8	\$ 45.0
Surplus(Deficit)	\$ -	\$ 11.3	\$ -	\$ 39.3	\$ -

Park & Recreation Fund					
	2020	2020	2021	2021	2022
	Budget	Actual	Budget	Est. Actual	Budget
REVENUE					
Special Rev - 2.0 Mil	\$ 45.9	\$ 46.3	\$ 49.8	\$ 49.8	\$ 49.8
Pavilion Rental	\$ 3.0	\$ 0.1	\$ 0.1	\$ 2.5	\$ 7.5
Water Festival	\$ 5.0	\$ -	\$ -	\$ -	\$ 5.0
July 4 Donation	\$ 3.0	\$ -	\$ 3.0	\$ -	\$ 5.0
Christmas					\$ 5.0
Interest		\$ 0.1			
Park & Recreation Fund Balance					\$ 60.00
Farmer's Market Rev	\$ 24.0	\$ 20.3	\$ 23.6	\$ 36.7	\$ 35.0
Museum	\$ 35.4	\$ 8.3	\$ 10.4	\$ -	\$ 11.0
Museum Grant/Fund Balance					\$ 12.0
TOTAL REVENUE	\$ 116.3	\$ 75.1	\$ 86.9	\$ 89.0	\$ 190.3
EXPENSES					
Park & Rec- Salaries & Benefits					
Salaries	\$ 13.9	\$ -	\$ 10.0	\$ 15.9	\$ 10.3
Benefits & Insurance	\$ 2.1	\$ -	\$ 1.1	\$ 4.7	\$ 4.8
Retirement	\$ 1.3	\$ -	\$ 1.6	\$ 2.1	\$ 6.8
Payroll Taxes	\$ 0.4	\$ -	\$ 0.5	\$ 0.7	\$ 0.4
Ttl P&R Salaries & Benefits	\$ 17.7	\$ -	\$ 13.2	\$ 23.4	\$ 22.3
Park & Rec General Operating Exp					
Lawn&Garden	\$ 7.0	\$ 5.4	\$ -	\$ -	\$ 2.0
Contract Labor	\$ 3.0	\$ 4.5	\$ -	\$ -	\$ -
Clng & Janitorial	\$ 3.1	\$ 3.4	\$ 3.5	\$ 4.1	\$ 3.0
Supplies	\$ -	\$ 6.6		\$ -	\$ 1.2
Maint& Repair/Supplies	\$ -	\$ 4.9	\$ 10.2	\$ 7.7	\$ 3.9
Ttl Gen Operating Exp.	\$ 13.1	\$ 24.8	\$ 13.7	\$ 11.8	\$ 10.1
Gen & Admin Exp					
Insurance	\$ -			\$ 5.4	\$ 5.0
St. Tammany Assessor				\$ 0.9	\$ 0.9
Comp/Network	\$ 12.1	\$ 48.8	\$ 4.7	\$ 6.4	\$ 1.0
Electricity	\$ 6.0	\$ 6.2	\$ 6.5	\$ 6.3	\$ 7.5
Ttl Gen & Admin Exp	\$ 18.1	\$ 55.0	\$ 11.2	\$ 19.0	\$ 14.4
Special Events Exp.					
Water Festival Expense	\$ 5.0	\$ -	\$ -	\$ 1.0	\$ 3.5
July 4 Expense	\$ 3.0	\$ -	\$ 3.0	\$ 3.0	\$ 11.0
Christmas					\$ 11.0
Ttl Special Event Exp.	\$ 8.0	\$ -	\$ 3.0	\$ 4.0	\$ 25.5
Park & Rec Capital Outlay					
					\$ 60.0

Farmers Mkt- Salaries & Benefits					
Salary	\$ 10.9	\$ 9.6	\$ 15.9	\$ 14.3	\$ 22.4
Benefits & Ins			\$ 3.1	\$ 3.6	\$ 2.1
Retirement			\$ 3.2	\$ 3.5	\$ 2.9
Payroll Tax			\$ 0.2	\$ 0.2	\$ 0.2
Ttl F. Mkt Sal & Benefits	\$ 10.9	\$ 9.6	\$ 22.4	\$ 21.6	\$ 27.6
Farmer's Market-Gen & Admin					
Administrative Expense	\$ 0.7	\$ -	\$ 0.9	\$ -	\$ 1.0
Maintenance Fee			\$ 0.9		\$ 1.0
Education					\$ 2.0
Advertising	\$ 2.4	\$ 0.1	\$ 2.4	\$ 0.7	\$ 1.4
Operating Expense	\$ 10.0	\$ 0.6	\$ 3.4	\$ 0.3	\$ 2.0
Ttl Farmer's Mkt Gen & Admin	\$ 13.1	\$ 0.7	\$ 7.6	\$ 1.0	\$ 7.4
Museum					
Administrative Expense	\$ 0.5	\$ -	\$ -	\$ -	\$ 0.5
Maintenance Fee	\$ 1.8	\$ -	\$ 1.8	\$ -	\$ 0.5
Education					\$ 1.0
Advertising					\$ 1.0
Event Expenses	\$ 22.4	\$ 3.3	\$ 4.0	\$ 5.8	\$ 5.0
Operating Exp	\$ 1.7	\$ 2.0	\$ 1.0	\$ 3.0	\$ 5.0
Archiving Project	\$ 9.0	\$ -	\$ 9.0		\$ 10.0
Ttl Museum Exp.	\$ 35.4	\$ 5.3	\$ 15.8	\$ 8.8	\$ 23.0
Total Expenses					
	\$ 116.3	\$ 95.4	\$ 86.9	\$ 89.6	\$ 190.3
Surplus(Deficit)					
	\$ (0.0)	\$ (20.3)	\$ 0.0	\$ (0.6)	\$ -
Farmers Market Operations			Museum Operations		
Revenue	\$ 35.0	Revenue		\$ 11.0	
		Fund Balance		\$ 12.0	
Operating Expense	\$ 27.6	Operating Expense		\$ 16.50	
General & Admin Exp	\$ 7.4	General & Admin Ex		\$ 6.5	
Total Expense	\$ 35.0	Total Expense		\$ 23.00	
Net Surplus (Deficit)					
	\$ -	Net Surplus (Deficit)		\$ -	

Lighting Fund	2020	2020	2021	2021	2022
	Budget	Actual	Budget	Est. Actual	Budget
Revenue					
Ad Valorem - 1 mil	\$ 22.9	\$ 23.1	\$ 24.9	\$ 24.9	\$ 24.9
Transfer From General Fund	\$ 13.0	\$ 10.7	\$ 2.8	\$ 3.5	\$ 10.0
Interest	\$ 0.5			\$ -	
TOTAL INC	\$ 36.4	\$ 33.8	\$ 27.7	\$ 28.4	\$ 34.9
Expenses					
Lighting	\$ 30.7	\$ 26.8	\$ 27.4	\$ 27.9	\$ 29.5
Repair & Maint.	\$ 5.7	\$ 0.5	\$ 0.3	\$ 0.5	\$ 5.4
TTL Oper Exp	\$ 36.4	\$ 27.3	\$ 27.7	\$ 28.4	\$ 34.9
TTL Surplus (Deficit)	\$ 0.0	\$ 6.5	\$ 0.0	\$ -	\$ -

General Fund

General Fund Revenue	\$ 1,227,600.00
Grant Income	\$ 398,800.00
Emergency Reimbursement	\$ 520,000.00
Total General Fund Income	\$ 2,146,400.00

General Fund Expenditures	\$ 1,639,100.00
Grant Expenditures	\$ 507,300.00
Total General Fund Expenditures	\$ 2,146,400.00

Utility Fund

Utility Fund Revenue	\$ 1,984,000.00
DEQ Loan Proceeds	\$ 1,213,000.00
Utility Fund Income	\$ 3,197,000.00

Utility Fund Expenditures	\$ 1,601,000.00
DEQ Rehabilitation Loan Expenditures	\$ 1,213,000.00
Utility Fund Debt Service Expenditures	\$ 383,000.00
Total Utility Expenditures	\$ 3,197,000.00

Cemetery Fund

Cemetery Revenue	\$ 20,800.00
Fund Balance Capital Outlay	\$ 45,000.00
Total Cemetery Income	\$ 45,000.00

Cemetery Expenditures	\$ 45,000.00
Total Cemetery Expenditures	\$ 45,000.00

Parks & Recreation Fund

Parks & Recreation Fund Revenue	\$ 80,500.00
2 mil Ad Valorem Revenue	\$ 49,800.00
Fund Balance Capital Outlay	\$ 60,000.00
Total Parks and Recreation Income	\$ 190,300.00

Parks and Recreation Capital Outlay	\$ 60,000.00
Parks and Recreation Expenditures	\$ 130,300.00
Total Parks and Recreation Expenditures	\$ 190,300.00

Lighting Fund

1 mil Ad Valorem Revenue	\$ 24,900.00
Transfer from General Fund	\$ 10,000.00
Total Lighting Income	\$ 34,900.00

Lighting Fund Expenditures	\$ 34,900.00
Total Lighting Expenditures	\$ 34,900.00

Shared Sales Tax Fund

Shared Sales Tax Revenue	\$ 340,400.00
Total Shared Sales Tax Income	<u>\$ 340,400.00</u>

Shared Sales Tax Expenditures	\$ 247,500.00
Shared Sales Tax Debt Service	\$ 92,900.00
Total Shared Sales Tax Expenditures	<u>\$ 340,400.00</u>

Public Works Fund

GO Bond Streets	\$ 250,000.00
Public Works Revenue	\$ 446,500.00
Total Public Work Income	<u>\$ 696,500.00</u>

Debt Service	\$ 9,000.00
Street Repairs	\$ 250,000.00
Public Works Expenditures	\$ 437,500.00
Total Public Work Expenditures	<u>\$ 696,500.00</u>