



**TOWN COUNCIL MEETING
TUESDAY, MAY 6, 2025 AT 6PM
ABITA SPRINGS TOWN HALL
22161 LEVEL ST., ABITA SPRINGS, LA 70420**

Posted: May 2, 2025 3pm

CALL TO ORDER: Mayor Curtis
INVOCATION: Alderman Patterson
PLEDGE OF ALLEGIANCE: Alderman Contois

PUBLIC HEARING:

DISCUSSION OF INSTRUMENT 2025-008 AN ORDINANCE TO DECLARE A PORTION OF SOUTH STREET NO LONGER NECESSARY FOR PUBLIC USE AND TO AUTHORIZE ITS DISPOSAL AND TO PROVIDE FOR RELATED MATTERS.

MAYOR'S ANNOUNCEMENTS: 1.) Level Burvant St. Update 2.) Abita Springs Water Grade

ROLL CALL:

Call for Agenda Modifications
Accept April 1, 2025 Town Council Meeting Minutes
January 2025 Financials

REPORTS:

- Chairmen
- Marshal

NEW BUSINESS:

- 1.) CONSIDERATION OF ADOPTION OF A RESOLUTION TO ACCEPT THE COMPLIANCE QUESTIONNAIRE FOR FISCAL YEAR 2024.
- 2.) CONSIDERATION OF ADOPTION OF A RESOLUTION TO SELECT THE ST TAMMANY FARMER AS THE OFFICIAL JOURNAL.
- 3.) CONSIDERATION OF ADOPTION OF A RESOLUTION TO ACCEPT THE MUNICIPAL WATER POLLUTION PREVENTION REPORT.
- 4.) CONSIDERATION OF ADOPTION OF A RESOLUTION ACKNOWLEDGING FINAL ACCEPTANCE AND COMMITTING TO THE OWNERSHIP, MAINTENANCE, AND OPERATION OF LIGHTING IMPROVEMENTS INSTALLED AS PART OF THE ABITA SPRINGS TOWN CENTER LIGHTING PROJECT, NO. H.009934, AND PROVIDING FOR RELATED MATTERS.
- 5.) DISCUSSION OF THE URBAN FORESTRY ORDINANCE OF THE TOWN OF ABITA SPRINGS.

OLD BUSINESS:

- 1.) CONSIDERATION OF ADOPTION OF INSTRUMENT 2025-003 AN ORDINANCE OF THE BOARD OF ALDERMEN OF THE TOWN OF ABITA SPRINGS TO CREATE A STANDARD OF PROCEDURE FOR THE FINANCE COMMITTEE CHAIRPERSON'S ACCESSIBILITY TO ALL FINANCIAL RECORDS.
- 2.) CONSIDERATION OF ADOPTION OF A RESOLUTION OF THE BOARD OF ALDERMEN OF THE TOWN OF ABITA SPRINGS TO AMEND AND CLARIFY THE RULES OF PROCEDURE FOR COUNCIL MEETINGS, INCLUDING MATTERS OF LEGISLATIVE DELIBERATION, COMMITTEE STRUCTURE, POLICY DEVELOPMENT, AND PUBLIC GOVERNANCE

OPEN/ADJOURNMENT:

IN ACCORDANCE WITH THE AMERICANS WITH DISABILITIES ACT, IF YOU NEED SPECIAL ASSISTANCE, PLEASE CONTACT US AT (985) 892-0711.
PLEASE CONTACT TOWN HALL AT THE SAME NUMBER FOR ADDITIONAL INFORMATION REGARDING THIS AGENDA.

(985) 892-0711 • P.O. Box 461 • Abita Springs, LA 70420 • townofabitasprings.com



Instrument 2025-008

AN ORDINANCE TO DECLARE A PORTION OF SOUTH STREET NO LONGER NECESSARY FOR PUBLIC USE AND TO AUTHORIZE ITS DISPOSAL AND TO PROVIDE FOR RELATED MATTERS.

Introduced by Alderman Patterson, seconded by Alderman Boudreaux, on the 15th day of April, 2025.

WHEREAS, the Planning Commission has recommended the disposal of a portion of the Town's South Street right-of-way for a tract of land as described below, owned by Evette and Gregory Penton; and

WHEREAS, it has been determined that the below described section of South Street right-of-way is no longer required for public purposes; and

WHEREAS, the respective properties have been appraised and the property to be received by the Town is valued at \$ _____ more than it is conveying. _____

WHEREAS, the respective parties involved have agreed to accept and pay the difference in the value of \$ _____.

WHEREAS, that the proposed exchange is mutually beneficial and will contribute positively to floodplain management in the Town.

NOW, THEREFORE, BE IT ORDAINED that the Honorable Daniel J. Curtis, Mayor of the Town of Abita Springs, is hereby authorized to dispose of a town right-of-way by exchanging a portion of South Street. The land involved in this transaction includes a section of South Street between Highway 59 and Poitevent Street described below, in return for a strip of land along the southern border of SEC 1 TOWNSHIP 7S RANGE 11E, which is jointly owned by Evette and Greg Penton, described below.

BE IT FURTHER ORDAINED that Mayor Curtis is authorized to execute the necessary documents, including an Act of Exchange, to complete the transaction in accordance with the laws of the State of Louisiana and the ordinances of the Town of Abita Springs, Louisiana.

DESCRIPTION OF PROPERTY BEING CONVEYED BY THE TOWN:

A CERTAIN PIECE OR PORTION OF GROUND, along with all buildings, improvements, rights, ways, privileges, servitudes, appurtenances, and advantages thereunto belonging or in any way pertaining, located in the Town of Abita Springs, Parish of St. Tammany, State of Louisiana, more fully described as follows:

The right-of-way being exchanged is an unopened portion of South Street between Poitevent Street and Highway 59, as shown by the sketch attached which is a part of this ordinance.

DESCRIPTION OF PROPERTY BEING RECEIVED BY THE TOWN:

A CERTAIN PIECE OR PORTION OF GROUND, located along the southern border of SEC 1 TOWNSHIP 7S RANGE 11E, owned jointly by Evette and Greg Penton, together with all buildings, improvements, rights, ways, privileges, servitudes, appurtenances, and advantages belonging or in any way appertaining, situated in the Town of Abita Springs, Parish of St. Tammany, State of Louisiana, more fully described as follows:

This property will be further detailed and shown in a subsequent survey, which shall be attached and form a part of this ordinance.

AND

BE IT FURTHER ORDAINED, that Mayor Curtis is authorized to pay \$ _____ which is the difference in the value of the property conveyed by the Town compared to that which it receives in the exchange.

BE IT FURTHER ORDAINED, that the Board of Aldermen determines that the property authorized to be conveyed by the Town is no longer necessary for public use and will not be necessary for use in the foreseeable future.

The purchase of the remaining square footage as reflected in the attached appraisal.

Adopted this _____ day of _____, 2025, on motion of _____, seconded by _____. The vote was:

YEAS:

NAYS:

ABSENT:

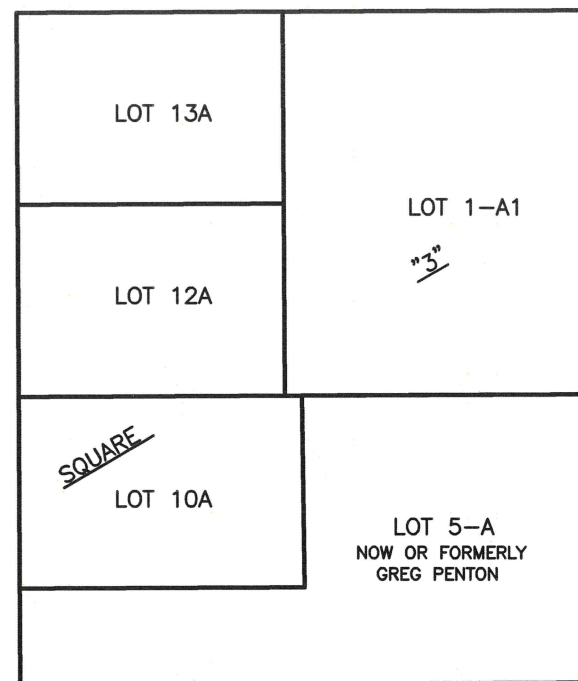
ABSTAIN:

Janet Dufrene, Town Clerk

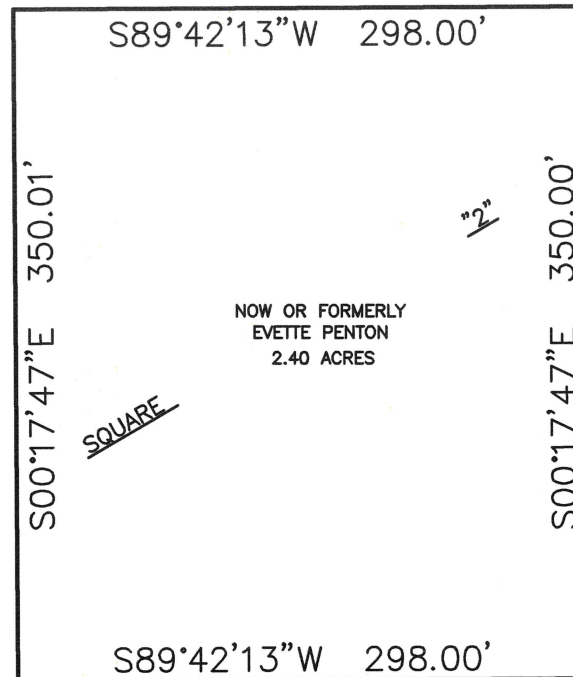
Daniel J. Curtis, Mayor



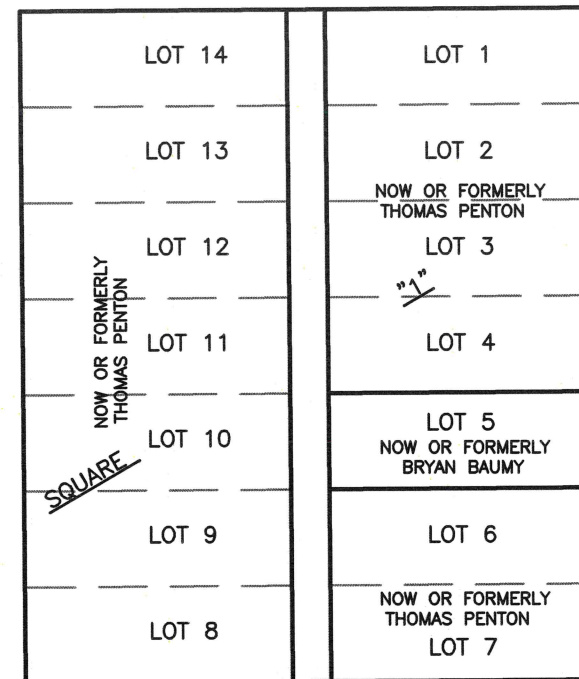
POITEVENT STREET (ASPHALT STREET)



GORDON AVENUE (NOT CONSTRUCTED)



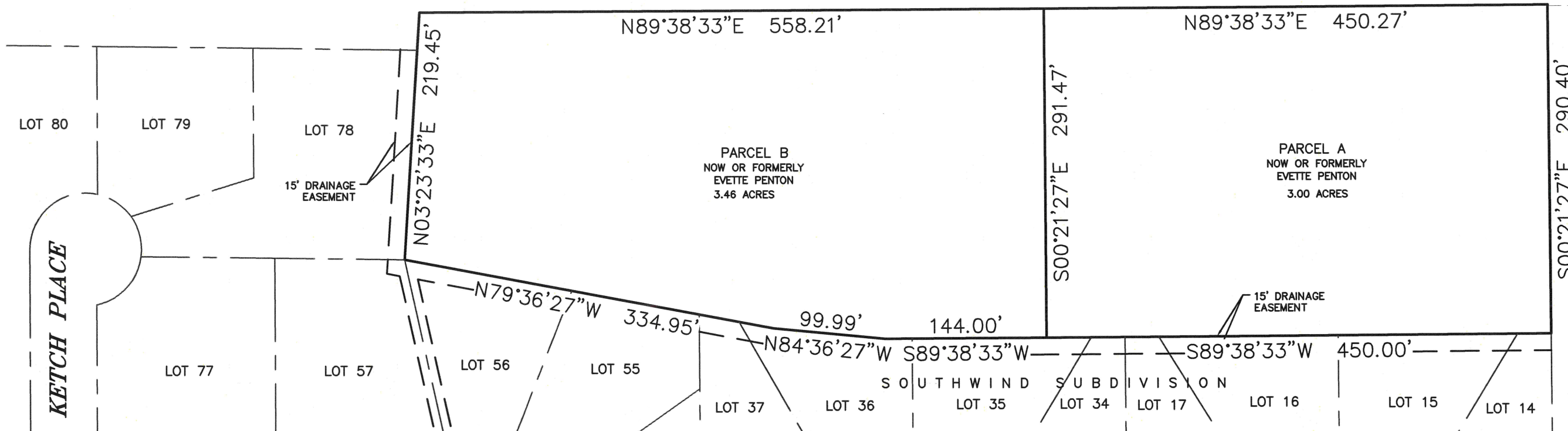
HAYNES AVENUE (NOT CONSTRUCTED)



SECTION 1, T-7-S, R-11-E
SECTION 6, T-7-S, R-12-E

LOUISIANA HIGHWAY 59

SOUTH STREET (NOT CONSTRUCTED)



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LOWE ENGINEERS, LLC

REFERENCE SURVEY:
The Recorded Subdivision Map.
BASIS FOR BEARINGS:
The Recorded Subdivision Map.

A CONCEPTUAL MAP OF LAND SWAP BETWEEN THE PENTON FAMILY AND THE TOWN OF ABITA SPRINGS

situated in
Section 1, T-7-S, R-11-E, St. Tammany Parish, Louisiana
for
TOWN OF ABITA SPRINGS

Survey No. 24-140577
Date: OCT. 28, 2024
Drawn by: SPH
Scale: 1" = 100'
Revised:



Professional Land Surveyors
Planners and Consultants
1011 NORTH CAUSEWAY BLVD., SUITE 34
MANDEVILLE, LA 70471
OFFICE NO. (985)845-1012
FAX NO. (985)845-1778
www.loweengineers.com
e-mail: MandevilleTeam@loweengineers.com

This Survey is Certified
True and Correct By

John E. Bonneau
Professional Land Surveyor
Registration No. 4423

APPRAISAL REPORT

Unimproved Land Consisting of Two Street Rights-of-Way
And Two Proposed Drainage Parcels
Located off of Highway 59, Millar Street and Poitevent Street
Abita Springs, St. Tammany Parish, Louisiana

PREPARED FOR

Leanne Schaefer
Director of Intergovernmental Affairs
Town of Abita Springs
72077 Live Oak Street
Abita Springs, Louisiana 70420

PREPARED BY

James Mitchell, MAI, SRA
Real Estate Appraiser
104 Galeria Boulevard
Slidell, Louisiana 70458

AS OF

December 6, 2024



JAMES MITCHELL, MAI, SRA
Real Estate Appraiser

December 13, 2024

Town of Abita Springs
72077 Live Oak Street
Abita Springs, Louisiana 70420

Attention: Leanne Schaefer
Director of Intergovernmental Affairs

Dear Ms. Schaefer,

In accordance with your request for an estimate of the market value of the unimproved land consisting of two street rights-of-way owned by The Town of Abita Springs and two proposed drainage parcels owned by Evette Penton and located off of Highway 59, Millar Street and Poitevent Street, Abita Springs, St. Tammany Parish, Louisiana, we have personally inspected the property and have made a careful and detailed analysis of all factors pertinent to an estimate of value. The accompanying report contains the results of our investigation and analysis.

This report was made in conformity with accepted appraisal standards and procedures, including the 2024-2025 Uniform Standards of Professional Appraisal Practice. This report was prepared in accordance with the requirements of the *Appraisal Report* option of 2024-2025 USPAP.

Based upon the appraiser's investigation, analyses and conclusions, the estimated fee simple market values of the four parcels as of December 6, 2024, are...

Value of Tract 1 (Haynes St. ROW)	17,500 sf x \$1.70/sf = \$27,800 (rounded)
Value of Tract 2 (South St ROW)	14,392 sf x \$1.45/sf = \$20,900 (rounded)
Value of Tract 3 (drainage parcel)	4,241 sf x \$1.45/sf = \$6,100 (rounded)
Value of Tract 4 (drainage parcel)	15,417 sf x \$1.45/sf = \$22,400 (rounded)

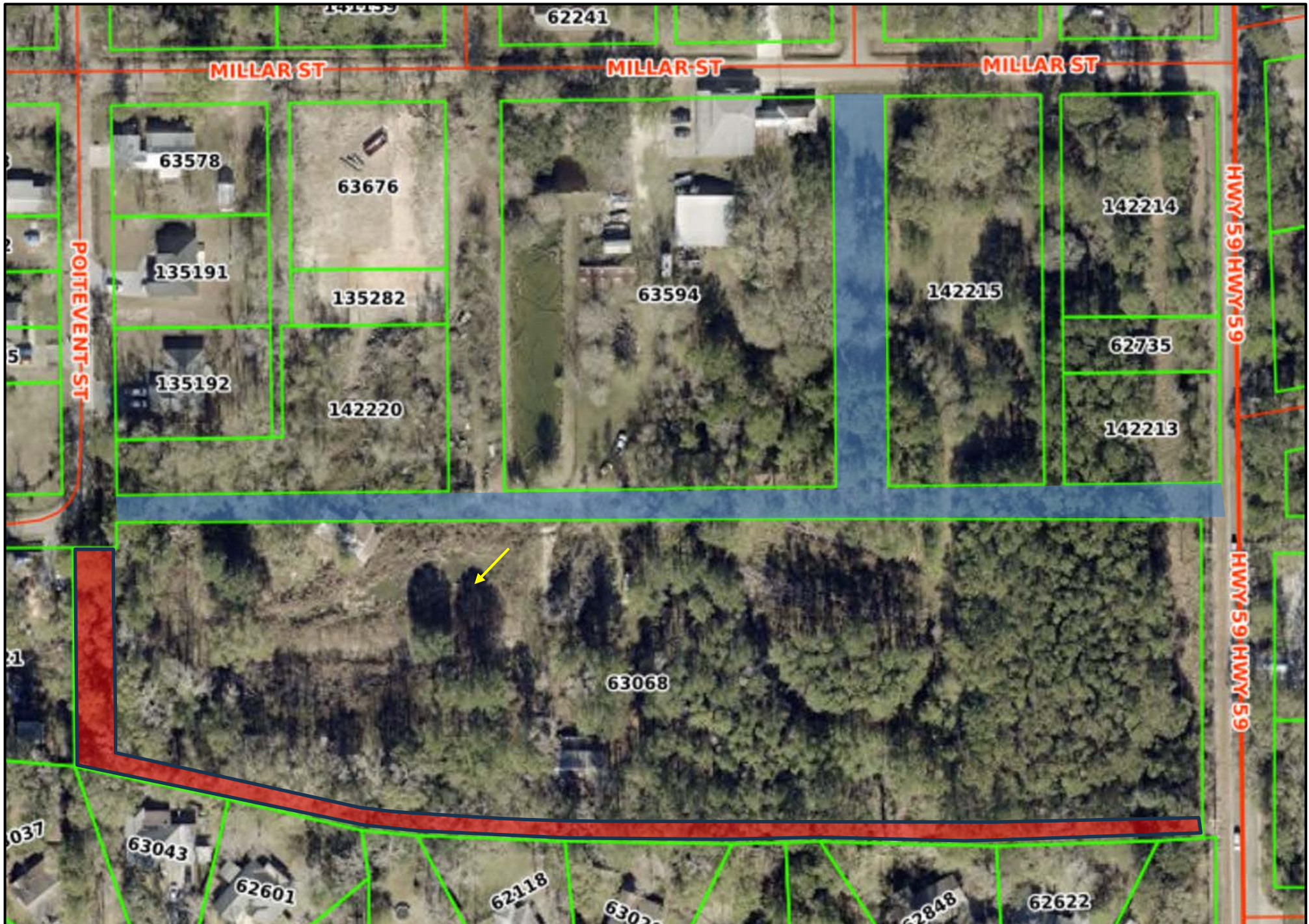
The estimated reasonable exposure time is 6 to 24 months based on current market conditions.

Respectfully Submitted,

A handwritten signature in black ink that reads "James B Mitchell".

JAMES B. MITCHELL, MAI, SRA
Louisiana Licensed,
Certified General Real Estate Appraiser
License Number G 0181

ASSESSOR'S PARCEL MAP





VIEW OF THE SUBJECT PROPERTY
UNOPENED HAYNES STREET



VIEW OF THE SUBJECT PROPERTY
UNOPENED HAYNES STREET



VIEW OF THE SUBJECT PROPERTY
UNOPENED SOUTH STREET



VIEW OF THE SUBJECT PROPERTY
PROPOSED DRAINAGE PARCEL OFF POITEVENT STREET



VIEW OF THE SUBJECT PROPERTY
PROPOSED DRAINAGE PARCEL OFF HIGHWAY 59

IDENTIFICATION OF THE PROPERTY

The property being appraised is unimproved land consisting of two street rights-of-way owned by The Town of Abita Springs and two proposed drainage parcels owned by Evette Penton and located off of Highway 59, Millar Street and Poitevent Street, Abita Springs, St. Tammany Parish, Louisiana. This location is inside of the Abita Springs corporate limits. No furniture, fixtures or equipment are included in this appraisal.

PROPERTY DESCRIPTION

Parcel 1 is a 17,500 square foot parcel of land that is currently an unimproved street right-of-way that is part of Haynes Avenue.

Parcel 2 is a 14,392 square foot parcel of land that is currently an unimproved street right-of-way that is part of South Street.

Parcel 3 is a 4,241 square foot parcel of land that runs along the western border of Evette Penton's property.

Parcel 4 is a 15,417 square foot parcel of land that runs along the southern border of Evette Penton's property.

PURPOSE OF THE APPRAISAL

The purpose of the appraisal is to estimate the *as is* market value of the subject property as of the effective date of value.

INTENDED USE, INTENDED USER, AND CLIENT

The intended use of this appraisal is for potential acquisition and sale purposes. The appraisal report is not intended for any other use. The intended user is Town of Abita Springs. The client is Town of Abita Springs.

APPRAISER COMPETENCY

We have completed previous appraisals of properties similar to the subject. We are familiar with the real estate market in Southeast Louisiana. We have knowledge of analytical methods required to provide a credible opinion of value.

PROPERTY RIGHTS APPRAISED

The property rights appraised constitute the fee simple interest of all future benefits that may be derived from the property's present or possible uses.

Fee Simple is defined in **The Appraisal of Real Estate**, published by The Appraisal Institute, 10th edition, 1992, page 122, as:

Absolute ownership unencumbered by any other interest or estate, subject only to the limitations imposed by the governmental powers of taxation, eminent domain, police power, and escheat.

SCOPE OF THE APPRAISAL

The scope of this appraisal is to estimate the fee simple market values of the subject parcel by means of the Sales Comparison Approach only. The Cost Approach and the Income Approach are generally not applicable when appraising undeveloped land, and they will not be utilized for this appraisal.

In preparing the appraisal, the appraiser performed an exterior inspection of the property and an examination of the neighborhood. All property data and market data available was analyzed and considered.

This report was prepared in accordance with the *Appraisal Report* option of 2024-2025 USPAP.

During the course of this appraisal assignment, the appraiser researched factual information relative to the subject property in terms of zoning, physical attributes, history of the property, flood zone, etc. Research was also conducted to locate land sales in order to compare to the subject property for valuation purposes. Some sources which were interviewed or researched were courthouse records; Deedfax; the Gulf South Real Estate Information Network multi list service; Louisiana Commercial Database, in-house files, maps and research materials; the Assessor's office; buyers and sellers of real estate; attorneys; as well as real estate agents and/or brokers.

DEFINITION OF MARKET VALUE

Market Value is defined by the United States Treasury Department, Comptroller of the Currency 12 CFR, part 34, P 34.2 (f) as:

"The most probable price which a property should bring in a competitive and open market under all conditions requisite to a fair sale, the buyer and seller, each acting prudently, knowledgeably, and assuming the price is not affected by undue stimulus. Implicit in this definition is the consummation of a sale as of a specified date and the passing of title from seller to buyer under conditions whereby:

- (1) Buyer and seller are typically motivated;
- (2) Both parties are well informed or well advised, and acting in what they consider their own best interests;
- (3) A reasonable time is allowed for exposure in the open market;
- (4) Payment is made in terms of cash in U.S. dollars or in terms of financial arrangements comparable thereto; and
- (5) The price represents a normal consideration for the property sold unaffected by special or creative financing or sales concessions granted by anyone associated with the sale."

DATES OF THE APPRAISAL

The date of inspection, which is also the effective date of value, is December 6, 2024. The photographs of the property were also taken on October 23, 2020. The date of the report is December 13, 2024.

HISTORY OF THE PROPERTY

The two street rights-of-way are owned by The Town of Abita Springs, and the two proposed drainage parcels are owned by Evette Penton. There have been no transactions involving the properties in the last three years. The properties are not currently listed for sale.



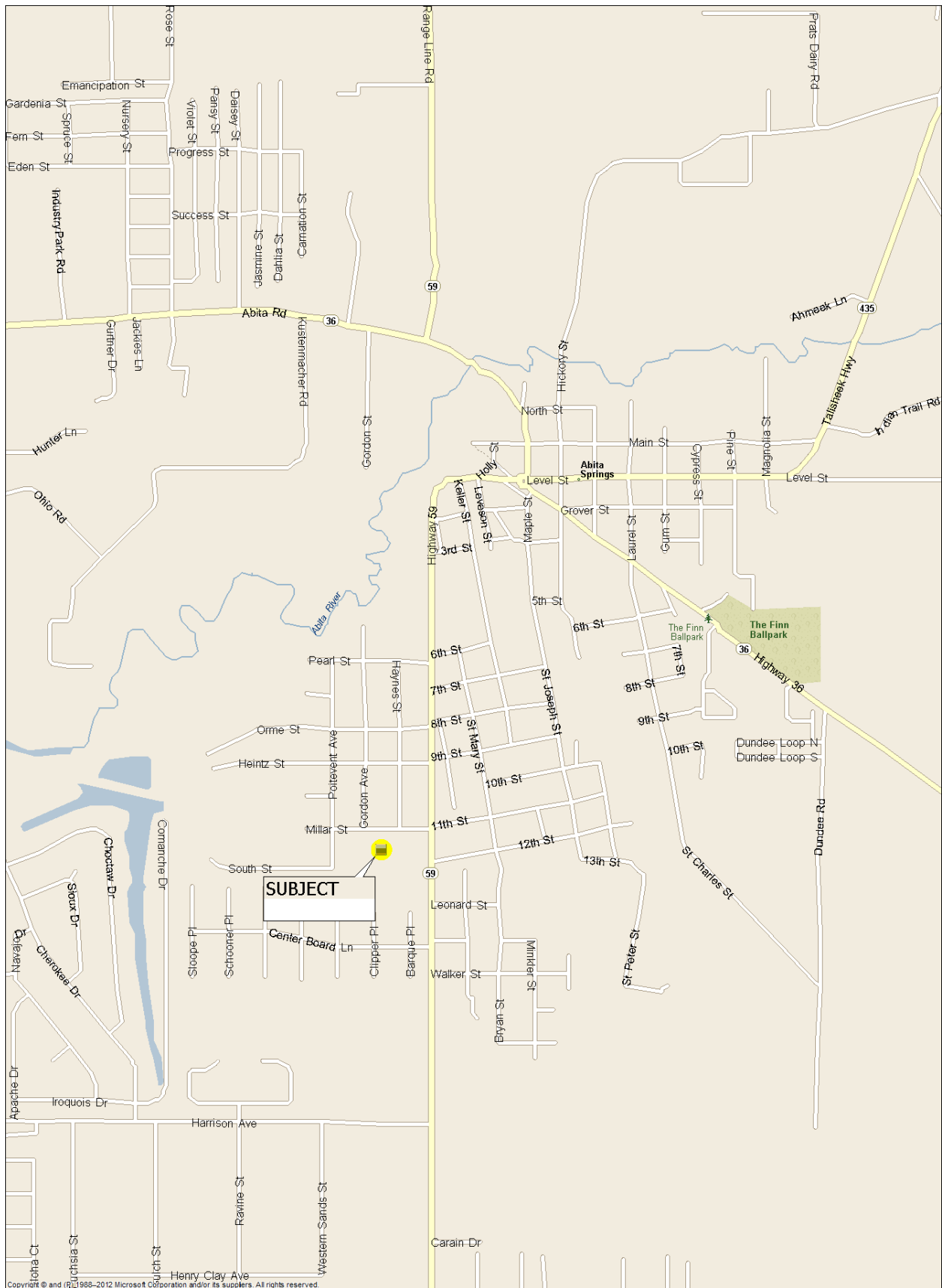
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NEIGHBORHOOD DATA

The subject property is located off of Highway 59, Millar Street and Poitevent Street, inside the corporate limits of Abita Springs.

This is an older single family residential neighborhood, and development consists of a variety of both newer and older homes. Additional unimproved land is available that could be used for residential development.

The residential market is currently somewhat slow because of higher interest rates over the past two plus years.



DESCRIPTION OF SUBJECT SITE

The subject property is located off of Highway 59, Millar Street and Poitevent Street, inside the corporate limits of Abita Springs.

Tract 1 is the unopened Haynes Street right-of-way between Millar Street and the unopened South Street right-of-way. The site is rectangular in shape and measures 50.00' x 350.00'/350.02'. The area of the site is 17,500 square feet or 0.4018 acre. The utility of the property is considered to be fair. The land is mostly wooded.

Tract 2 is the unopened South Street right-of-way between Poitevent Street and Highway 59. The site is trapezoid in shape and measures 17.00'/11.90' x 996.00'/996.01'. The area of the site is 14,392 square feet or 0.3304 acre. The property is very narrow, and utility of the property is considered to be poor. The land is mostly wooded.

Tract 3 is a proposed drainage parcel at the intersection of Poitevent Street and South Street. The site is almost rectangular in shape and measures 19.38'/19.15' x 219.45'/222.90'. The area of the site is 4,241 square feet or 0.0974 acre. The property is very narrow, and utility of the property is considered to be poor. The land is mostly wooded.

Tract 4 is a proposed drainage parcel off the west side of Highway 59 that adjoins the south side of Tract 3 on the western end. The site is irregular in shape and measures 16.30'/15.00' x 1,029.68'/1,026.13'. The area of the site is 15,417 square feet or 0.3539 acre. The property is very narrow, and utility of the property is considered to be poor. The land is mostly wooded.

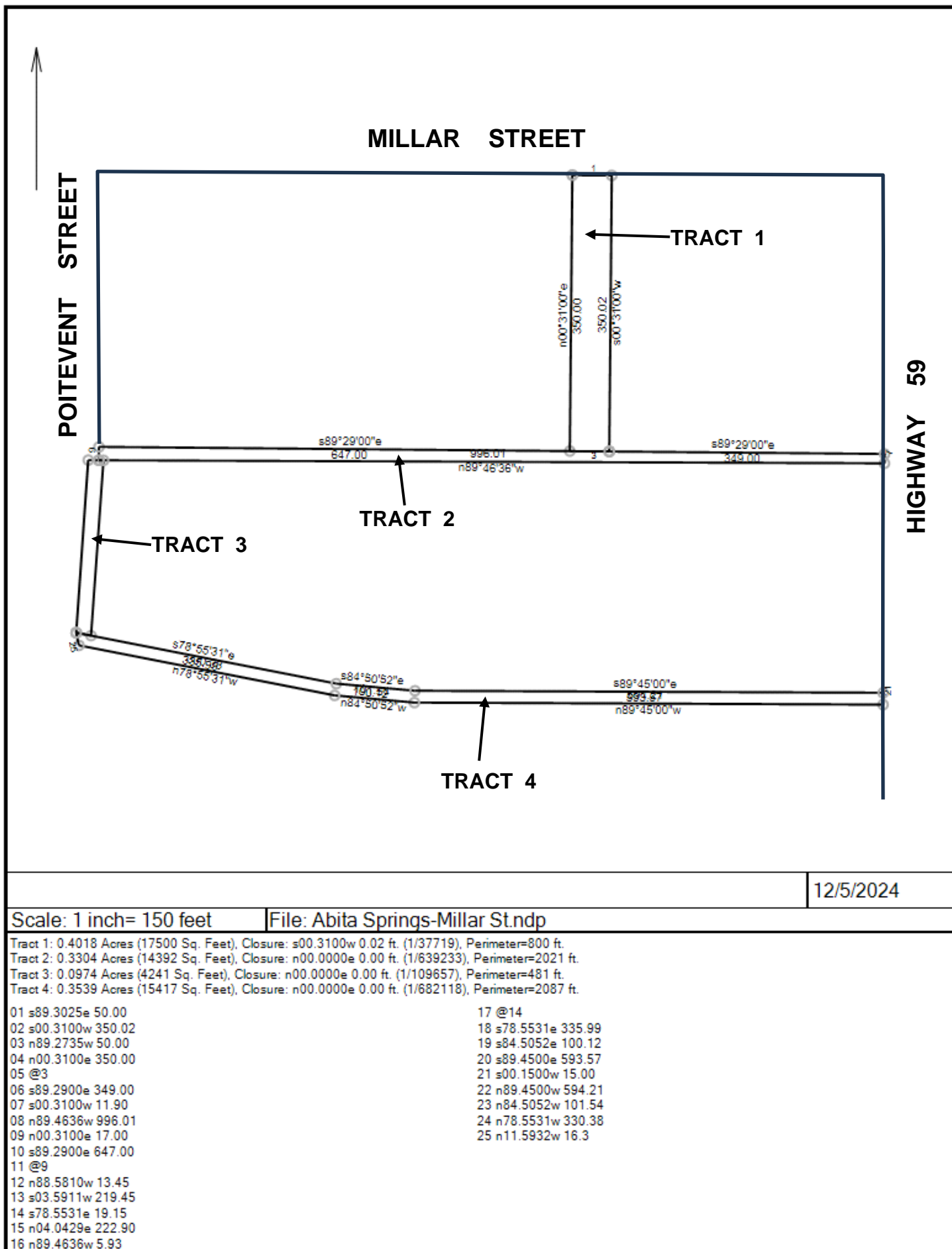
The subject parcels are all located in Flood Hazard Zone **X** which is not a HUD identified special flood hazard area.

Utilities available to the site include electricity, natural gas, telephone, water and sewer.

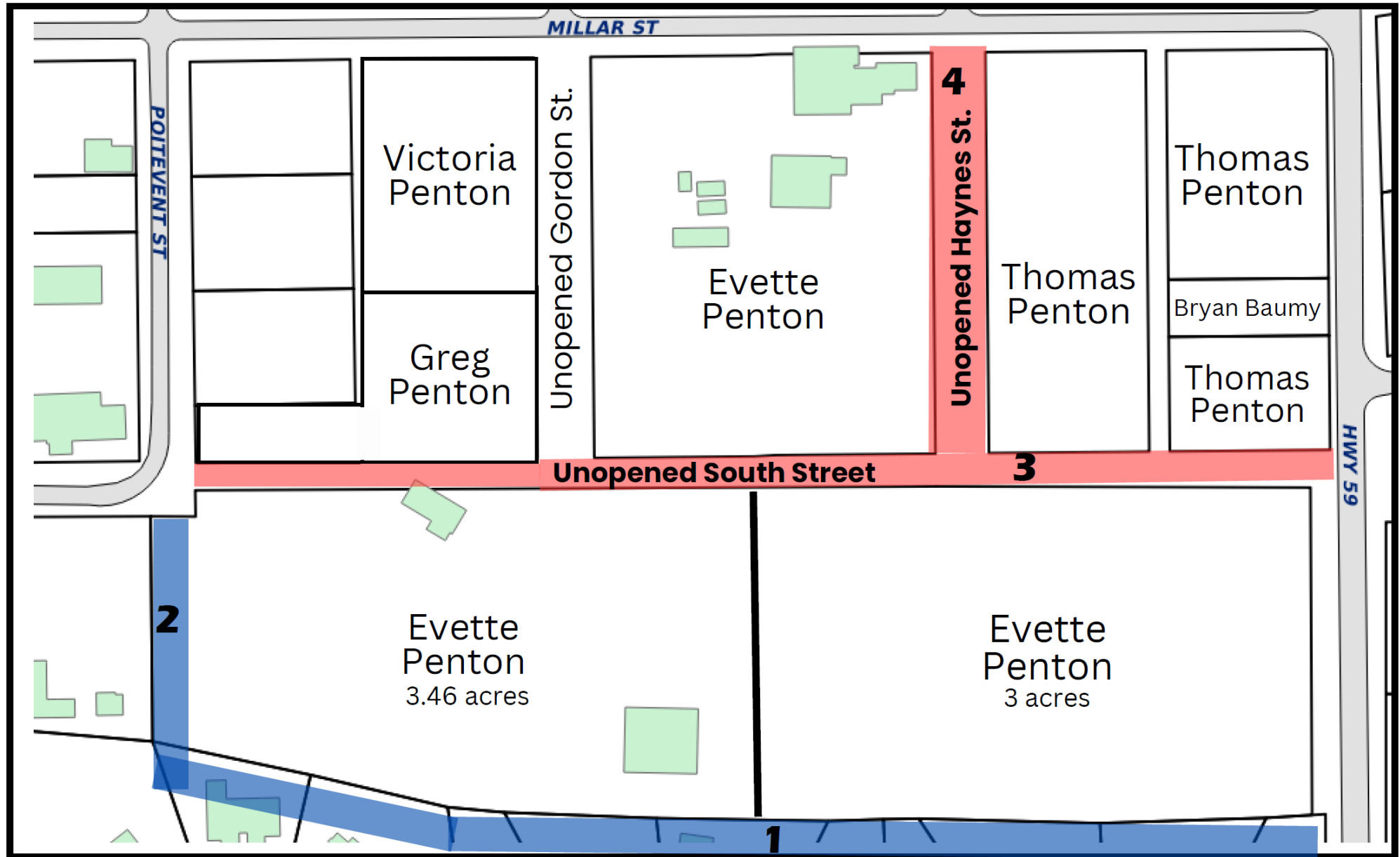
The bounding streets are all two lane asphalt surfaced streets with open drainage. Access to Interstate-12 is located approximately 3.75 miles south of the subject.

An inspection of the subject site from the street did not indicate that there are any adverse nuisances or hazards, including environmental problems, that have or would adversely affect the subject property.

The parcels are all zoned C, Commercial District, by the Town of Abita Springs. The front 150' along Highway 59 also has a Residential/Commercial Overlay.



EXCHANGE OF TOWN RIGHT OF WAYS



FLOOD MAP

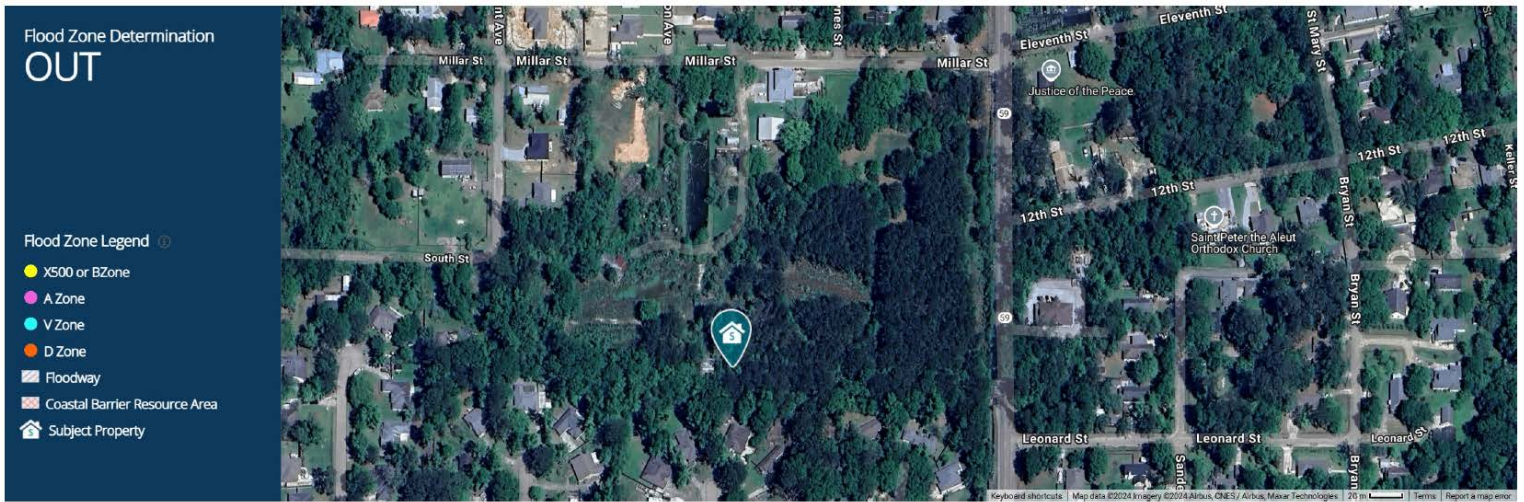


REALIST

APN 63068 | CLIP 6720959890

📍 21490 Millar St, Abita Springs, LA 70420-3440, St Tammany County

STANDARD FLOOD MAP



Special Flood Hazard Area (SFHA)	Out
Community Participation Status	R - Regular
Distance to 100 yr Flood Plain	1696 ft
Community Number - Map Panel & Suffix	220199-0002C
Flood Zone Code	X
Panel Date	May, 17, 1988
County	St Tammany
Original Panel Firm Date	May, 17, 1988
FIPS Code	22103
Coastal Barrier Resource Area (CBRA)	Out
Community Name	Abita Springs, Town Of
Letter of Map Amendment (LOMA)	N/A

ZONING MAP



HIGHEST AND BEST USE

Highest and Best Use is defined as: *the reasonably probable and legal use of vacant land or improved property, that is legally permissible, physically possible, financially feasible, maximally productive, and that results in the highest value.*

The highest and best use must meet the following four criteria:

- legally permissible
- physically possible
- financially feasible
- maximally productive

Legally Permissible

The parcels are all zoned C, Commercial District, by the Town of Abita Springs. The front 150' along Highway 59 also has a Residential/Commercial Overlay.

Physically Possible

Tract 1 is the unopened Haynes Street right-of-way between Millar Street and the unopened South Street right-of-way. The site is rectangular in shape and measures 50.00' x 350.00'/350.02'. The area of the site is 17,500 square feet or 0.4018 acre. The utility of the property is considered to be fair. The land is mostly wooded.

Tract 2 is the unopened South Street right-of-way between Poitevent Street and Highway 59. The site is trapezoid in shape and measures 17.00'/11.90' x 996.00'/996.01'. The area of the site is 14,392 square feet or 0.3304 acre. The property is very narrow, and utility of the property is considered to be poor. The land is mostly wooded.

Tract 3 is a proposed drainage parcel at the intersection of Poitevent Street and South Street. The site is almost rectangular in shape and measures 19.38'/19.15' x 219.45'/222.90'. The area of the site is 4,241 square feet or 0.0974 acre. The property is very narrow, and utility of the property is considered to be poor. The land is mostly wooded.

Tract 4 is a proposed drainage parcel off the west side of Highway 59 that adjoins the south side of Tract 3 on the western end. The site is irregular in shape and measures 16.30'/15.00' x 1,029.68'/1,026.13'. The area of the site is 15,417 square feet or 0.3539 acre. The property is very narrow, and utility of the property is considered to be poor. The land is mostly wooded.

The subject parcels are all located in Flood Hazard Zone X which is not a HUD identified special flood hazard area.

Utilities available to the site include electricity, natural gas, telephone, water and sewer.

Financially Feasible

Development along Highway 59 inside the Abita Springs town limits consists of single family residential, office, retail, dental, and religious uses. There is also a considerable amount of undeveloped land. Most of the newer development has been for commercial use.

Maximally Productive

The subject property is considered to be most suitable for commercial and/or residential development.

Highest and Best Use

Based on this information, the estimated highest and best use of the subject site *as if unimproved* is commercial and/or residential development.

SITE VALUATION

Several procedures for the valuation of land are available to the appraiser.

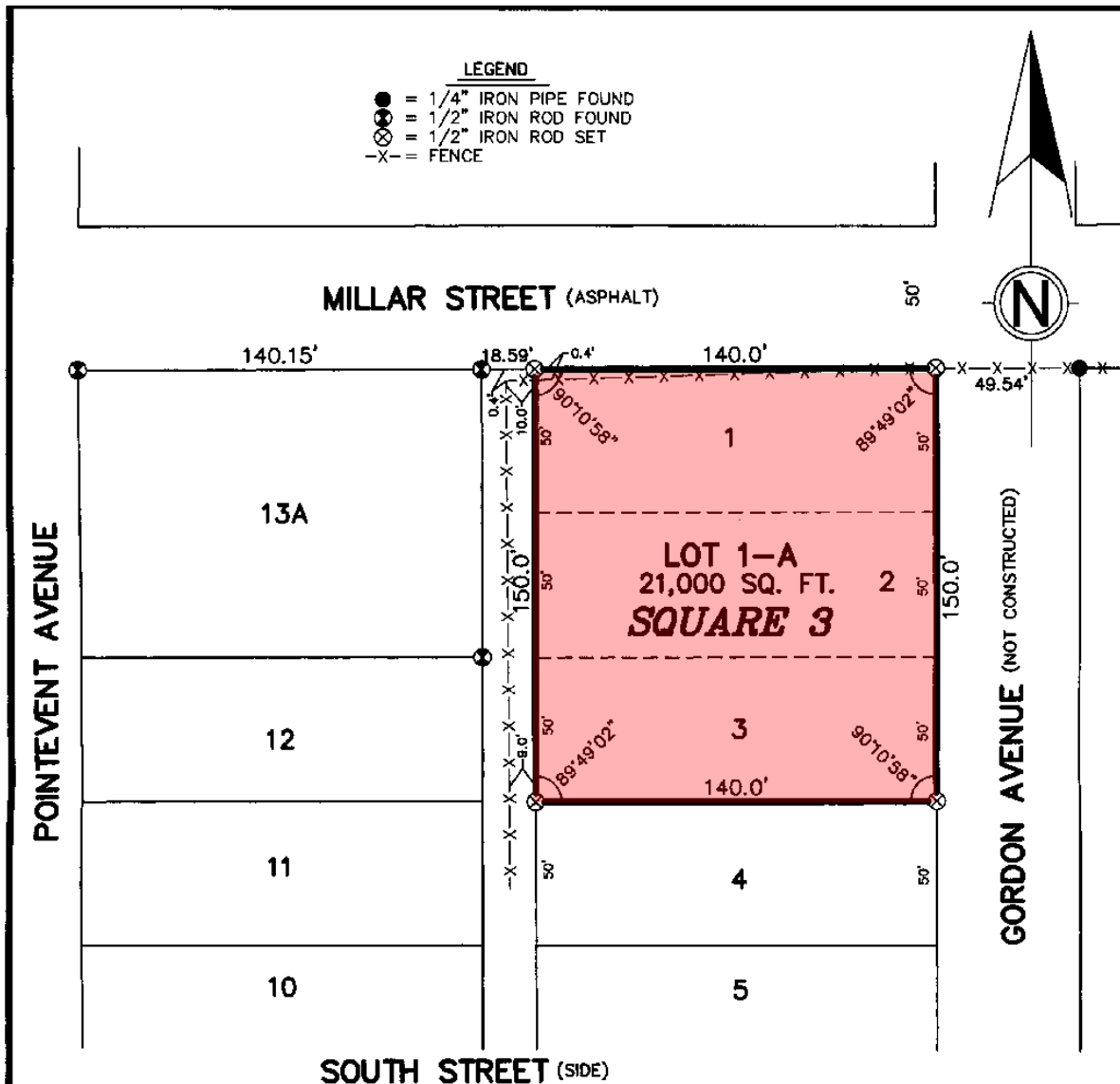
1. **The Direct Sales Comparison Approach.** Sales of similar vacant parcels are analyzed, compared and adjusted to derive an indication of value for the land being appraised.
2. **The Allocation (Abstraction) Procedure.** Sales of improved properties are analyzed, and the prices are allocated between land and improvements. This allocation is used either:
 - a. To establish a typical ratio of land value to total value (allocation), which may be applicable to a property being appraised; or
 - b. To derive from the portion of the sales price allocated land, a land value estimate for use as a comparable land sale (abstraction).
3. **The Anticipated Use (Development) Procedure.** Undeveloped land is assumed to be subdivided, developed and sold. Development costs, incentive costs and carrying charges are subtracted from the estimated proceeds of the sale, and the net income projection is discounted over the estimated period required for market absorption of the developed sites to derive an indication of value for the land being appraised.
4. **The Land Residual Procedure.** The land is assumed to be improved to its highest and best use, and the net income imputable to the land after all expenses of operation and return attributable to the other agents in production are capitalized to derive an estimate of land value.

The best method of site valuation is the Direct Sales Comparison Approach. This technique calls for comparison weighing and relating market data to the land being appraised. Following this page are detailed sheets of comparable land sales that are adjusted and related to indicate a unit value price paid per square foot for the subject site.

These sales are the most recent and most similar available to the appraiser, in the subject's competing market area. All comparables are recognized as cash equivalent or adjusted accordingly. Land values in this area have been relatively stable over the past few years.

COMPARABLE LAND SALE NO. 1

Location	Fronts the south side of Millar Street between Poitevent Street and Highway 59, inside the town limits of Abita Springs
Date	February 2, 2024
Recorded	Instrument No. 2401335
Vendor	Victoria G. Penton
Vendee	Brian A. Mistich Trust
Size	140.0' x 150.0', containing 21,000 square feet or 0.48 acre
Price	\$62,000
Terms	All cash to seller
Unit Price	\$2.95 per square foot
Legal	Lot 1-A, Square 3, Southwest Addition to the Town of Abita Springs, St. Tammany Parish, Louisiana
Zoning	C, Commercial District
Remarks	The site is unimproved and mostly wooded. The property is in Flood Zone X. The shape/utility is average.



NOTES:

1. This property is located in Flood Zone X, per F.E.M.A. Map No. 220199 0002 C, dated May 17, 1988.
2. Building Setback Lines must be determined by Abita Springs Planning Department.

REFERENCE SURVEY:

Survey for Mark & Kasey, LLC by Bruce M. Butler, III, Surveyor, dated December 12, 2013, filed St. Tammany Parish Clerk of Court Map File No. 5219D.

THERE IS NO REPRESENTATION THAT ALL APPLICABLE SERVITUDES AND/OR RESTRICTIONS HAVE BEEN SHOWN HEREON. ANY SERVITUDES AND/OR RESTRICTIONS SHOWN ON THIS PLAT ARE LIMITED TO THOSE SET FORTH IN THE DESCRIPTION AND/OR INFORMATION FURNISHED THE UNDERSIGNED. A TITLE OR PUBLIC RECORD SEARCH FOR SUCH INFORMATION WAS NOT MADE BY THE UNDERSIGNED IN COMPILING DATA FOR THIS SURVEY.

APPROVAL:

Walq Cuts
MAYOR

Bref - M. Gual
PLANNING & ZONING COMMISSION

Pamela M. Tripp
CLERK OF COURT Pamela M. Tripp, Deputy Clerk

11-15-2019 **5888B**
DATE FILED FILE NO.

(985) 892-1549

John G. Cummings and Associates
PROFESSIONAL LAND SURVEYORS

FAX (985) 892-9250

503 N. JEFFERSON AVENUE

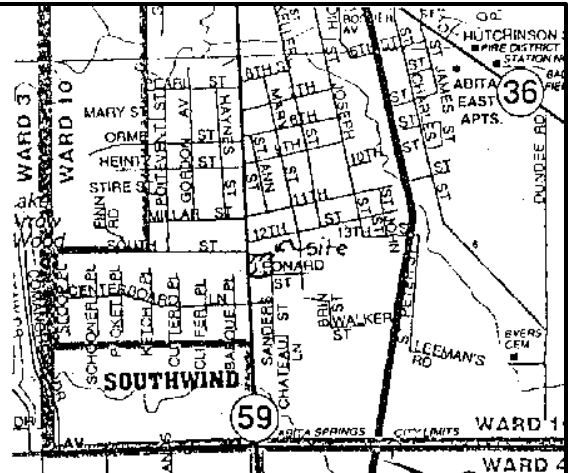
COVINGTON, LA 70433

COMPARABLE LAND SALE NO. 2

Location	Fronts the northeast corner of Highway 59 and Leonard Street, inside the town limits of Abita Springs
Date	January 11, 2023
Recorded	Instrument No. 2359022
Vendor	Devi K. Persaud
Vendee	Elroy J. Pabst, III
Size	150.0' x 150.0', containing 22,500 square feet or 0.52 acre.
Price	\$99,000
Terms	All cash to seller
Unit Price	\$4.40 per square foot
Legal	Lot 2-A, Square 5, Town of Abita Springs, St. Tammany Parish, Louisiana
Zoning	HR, Historical Residential District, with a Residential/Commercial Overlay
Remarks	The topography of this unimproved, wooded site is relatively flat. The property is located in Flood Hazard Zone X which is not a HUD identified flood hazard area. Utilities available to the site include electricity, natural gas, telephone, water and sewer require. Utility is average.

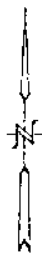
LEGAL DESCRIPTION:

A Resubdivision of Lots 1 through 10,
Square 5, Town of Abita Springs,
Section 6, Township 7 South, Range
12 East, St. Tammany Parish, Louisiana,
into Lots 1-A, 2-A, 3-A, 4-A, & 5-A.

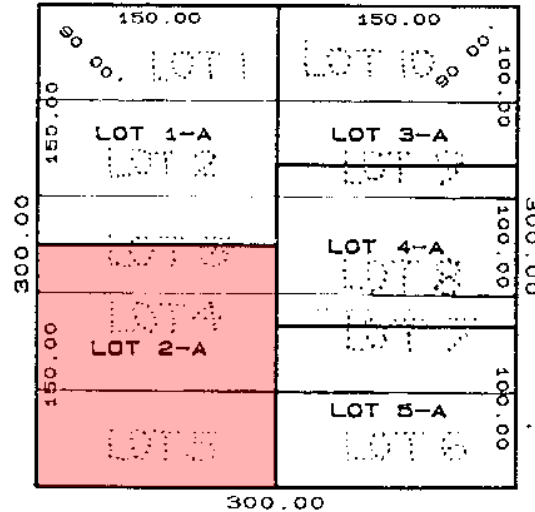


OALMANN STREET

300.00



LA HWY 59



SANDERS STREET

LEONARD STREET

LOT 1-A:	22,500 SQ. FT.	0.52 AC.
LOT 2-A:	22,500 SQ. FT.	0.52 AC.
LOT 3-A:	15,000 SQ. FT.	0.34 AC.
LOT 4-A:	15,000 SQ. FT.	0.34 AC.
LOT 5-A:	15,000 SQ. FT.	0.34 AC.

COMPARABLE LAND SALE NO. 3

Location	71024 Golden Street, inside the town limits of Abita Springs
Date	January 26, 2024
Recorded	Instrument No. 2399152
Vendor	Todd D. Meades
Vendee	Brandon Couvillion
Size	44.47'/97.61' x 160.79'/179.08, containing 10,528 square feet or 0.24 acre.
Price	\$50,000
Terms	All cash to seller
Unit Price	\$4.75 per square foot
Legal	Lot 4, Terrace Trace Subdivision, Town of Abita Springs, St. Tammany Parish, Louisiana
Zoning	HR, Historic Residential District
Remarks	The topography of this unimproved, cleared and filled site is relatively flat. The property is located in Flood Hazard Zone AE which is a HUD identified flood hazard area. Utilities available to the site include electricity, natural gas and telephone, water and sewer. Utility is average. The rear of the site borders the Tammany Trace.

ANSITION LINE

FLOOD ZONE TRANSITION LINE

N89°49'41"E 389.33'

04.82'

191.44'

LOT 2
10,000.0 SQ. FT.

S07°31'56"W 86.58'

LOT 3
14,350.8 SQ. FT.

CHORD=324°32'46"W 59.44'
A=41.73'

CHORD=146°57'38"W 28.77'
A=30.0'

R=30.0'

CHORD=114°00'10"E 40.31'
A=44.47'

CHORD=114°00'10"E 40.31'

LOT 4
10,527.6 SQ. FT.

S71°27'01"W 179.08'

N89°49'41"E 160.79'

LOT 5
11,000.9 SQ. FT.

A=10.60'
CHORD=144°31'E 10.59'

S89°49'41"W 156.71'

LOT 6
10,230.5 SQ. FT.

142.66'
N89°53'W

102.27'

79.73'

S00°25'E

GOLDEN STREET

N00°25'W 67.97'

63.25'

15'

DRAINAGE SERVITUDE

68.72'

S11°09'40"W 378.18'

TAMMANY TRACE
(FORMERLY G. M. & O. RAILROAD)

46.0'

97.61'

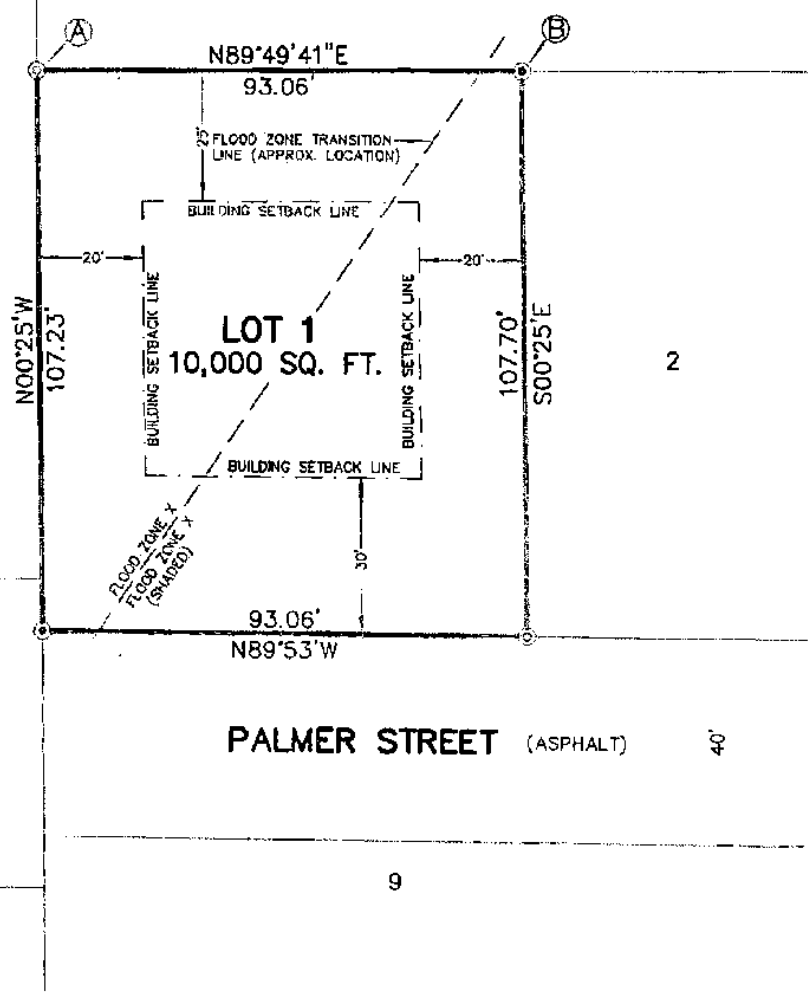
70.06'

COMPARABLE LAND SALE NO. 4

Location	Fronts the north side of Palmer Street, inside the town limits of Abita Springs
Date	September 8, 2023
Recorded	Instrument No. 2385666
Vendor	Simone Jacob Lewis
Vendee	Francis A. Bel, Jr.
Size	The site is almost square in shape, measuring 93.06' x 107.70'/107.23' and containing 10,000 square feet or 0.23 acre.
Price	\$67,500
Terms	All cash to seller
Unit Price	\$6.75 per square foot
Legal	Lot 1, Terrace Trace Subdivision, Town of Abita Springs, St. Tammany Parish, Louisiana
Zoning	HR, Historic Residential District
Remarks	The topography of this unimproved, cleared and filled site is relatively flat. The property is located in Flood Hazard Zone X which is not a HUD identified flood hazard area. Utilities available to the site include electricity, natural gas and telephone, water and sewer. Utility is average.



REFERENCE BEARING:
From Iron Rod (A)
to Iron Rod (B)
N89°49'01"E
(per Reference Survey)



LEGEND

- ⊙ = 1/2" IRON ROD FOUND
- ⊙ = 1/2" IRON ROD SET

NOTES:

1. This property is located in Flood Zones X & X Shaded per F.E.M.A. Map No. 220198 0002 C, dated May 17, 1988.
2. Building Setback Lines must be verified by the Town of Abita Springs Planning Department.

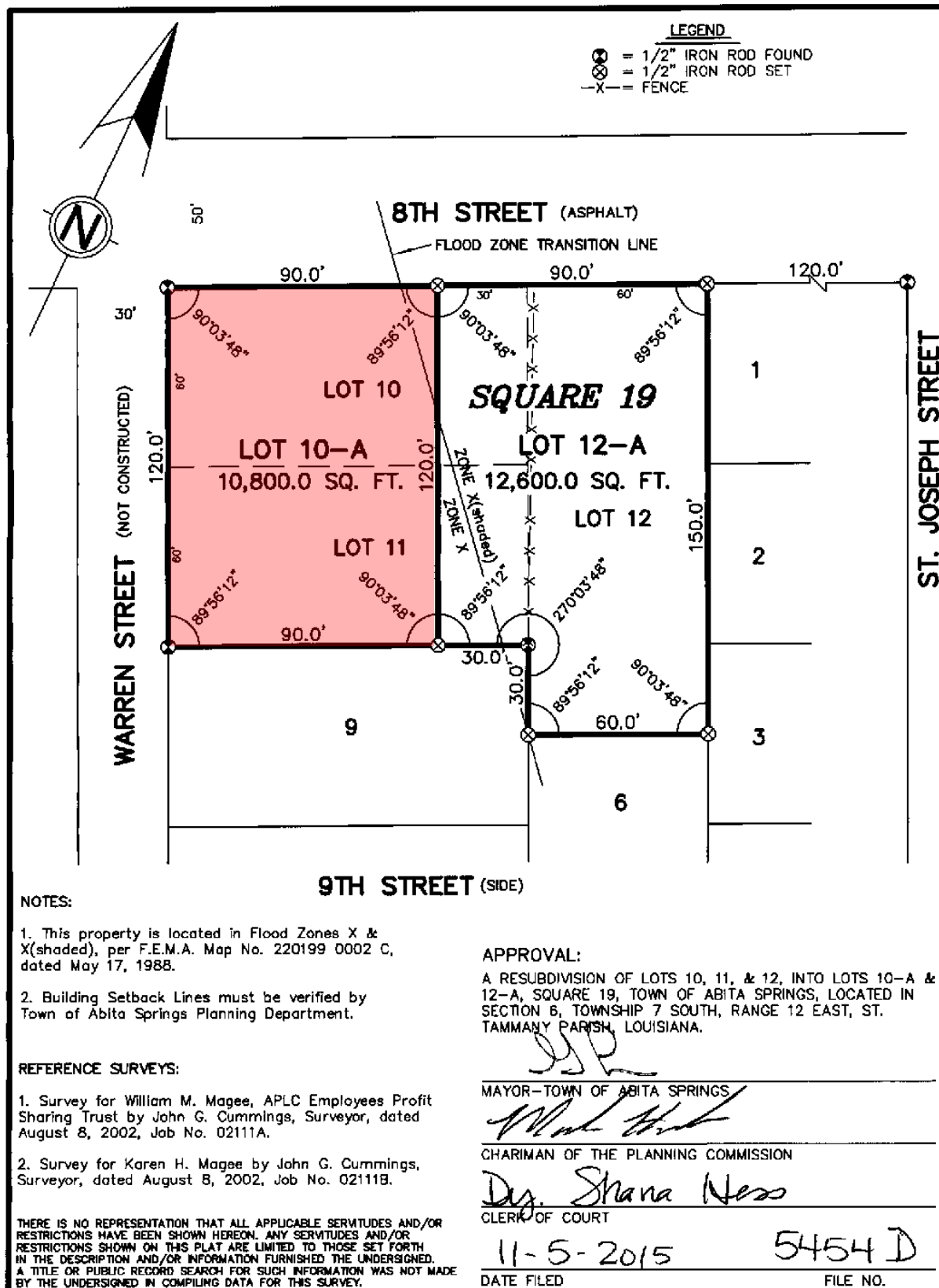
THERE IS NO REPRESENTATION THAT ALL APPLICABLE SERVITUDES AND/OR RESTRICTIONS HAVE BEEN SHOWN HEREON. ANY SERVITUDES AND/OR RESTRICTIONS SHOWN ON THIS PLAT ARE LIMITED TO THOSE SET FORTH IN THE DESCRIPTION AND/OR INFORMATION FURNISHED THE UNDERSIGNED. A TITLE OR PUBLIC RECORD SEARCH FOR SUCH INFORMATION WAS NOT MADE BY THE UNDERSIGNED IN COMPIING DATA FOR THIS SURVEY.

REFERENCE SURVEY:

Plat of Terrace Trace Subdivision (Revised)
by John G. Cummings, Surveyor, dated
05/13/2016, filed in the St. Tammany
Parish Clerk of Court Office Map File
Number 55388.

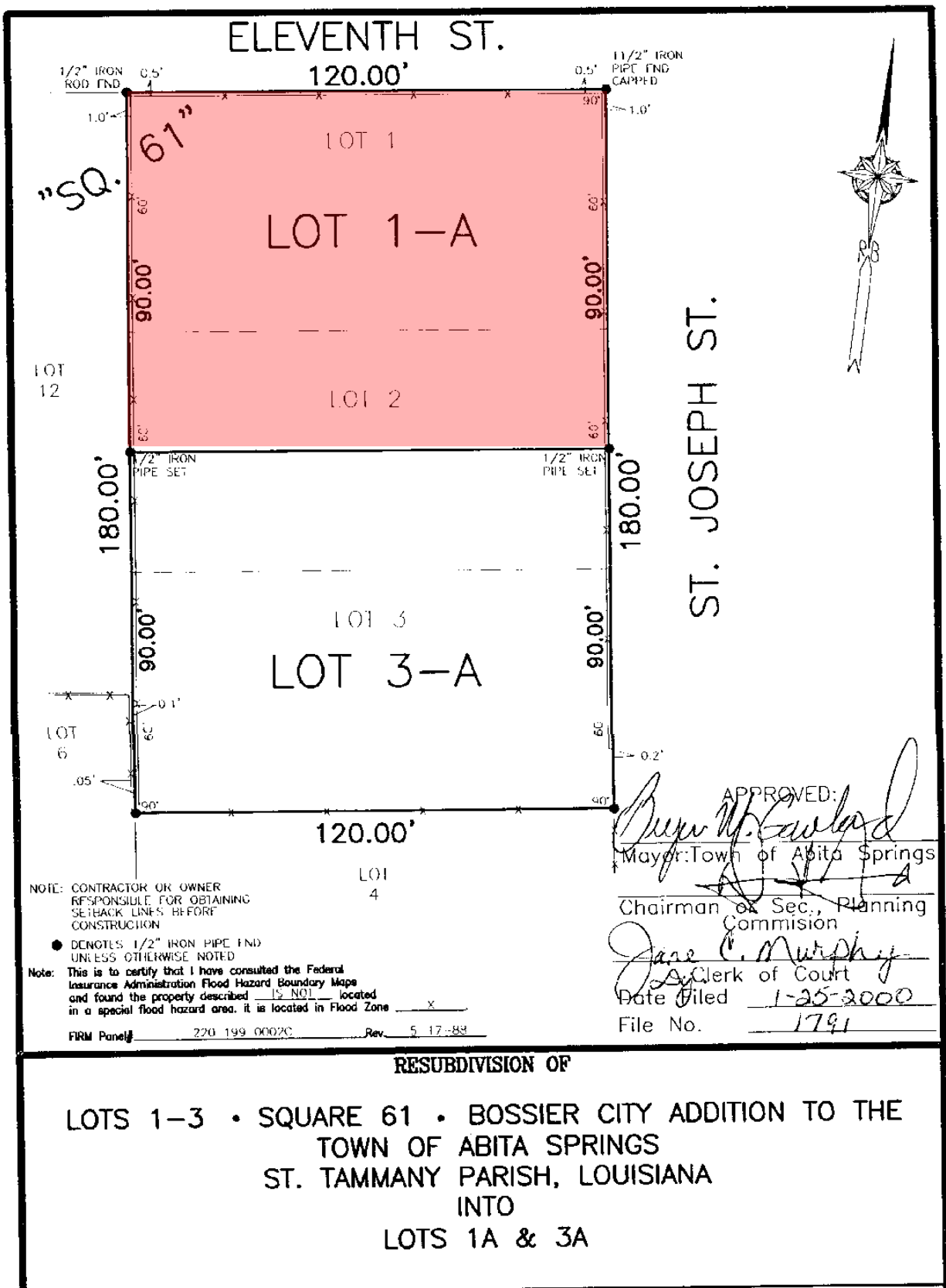
COMPARABLE LAND SALE NO. 5

Location	22110 8 th Street, inside the town limits of Abita Springs
Date	December 27, 2023
Recorded	Instrument No. 2396534
Vendor	Andrew Otto Dinkelacker
Vendee	Jimmie Earl Cain, Jr.
Size	The site is rectangular in shape with 90.00' of frontage along 8 th Street by a depth of 120.00'. The site contains 10,800 square feet or 0.25 acre.
Price	\$58,000
Terms	All cash to seller
Unit Price	\$5.37 per square foot
Legal	Lot 10-A, Square 19, Bossier City Addition to the Town of Abita Springs, St. Tammany Parish, Louisiana
Zoning	HR, Historic Residential District
Remarks	The topography of this unimproved and cleared site is basically flat. The property is located in Flood Hazard Zone X, which is a not a HUD identified special flood hazard area. Utilities available to the site include electricity, natural gas, telephone and water. Utility of the site is average.



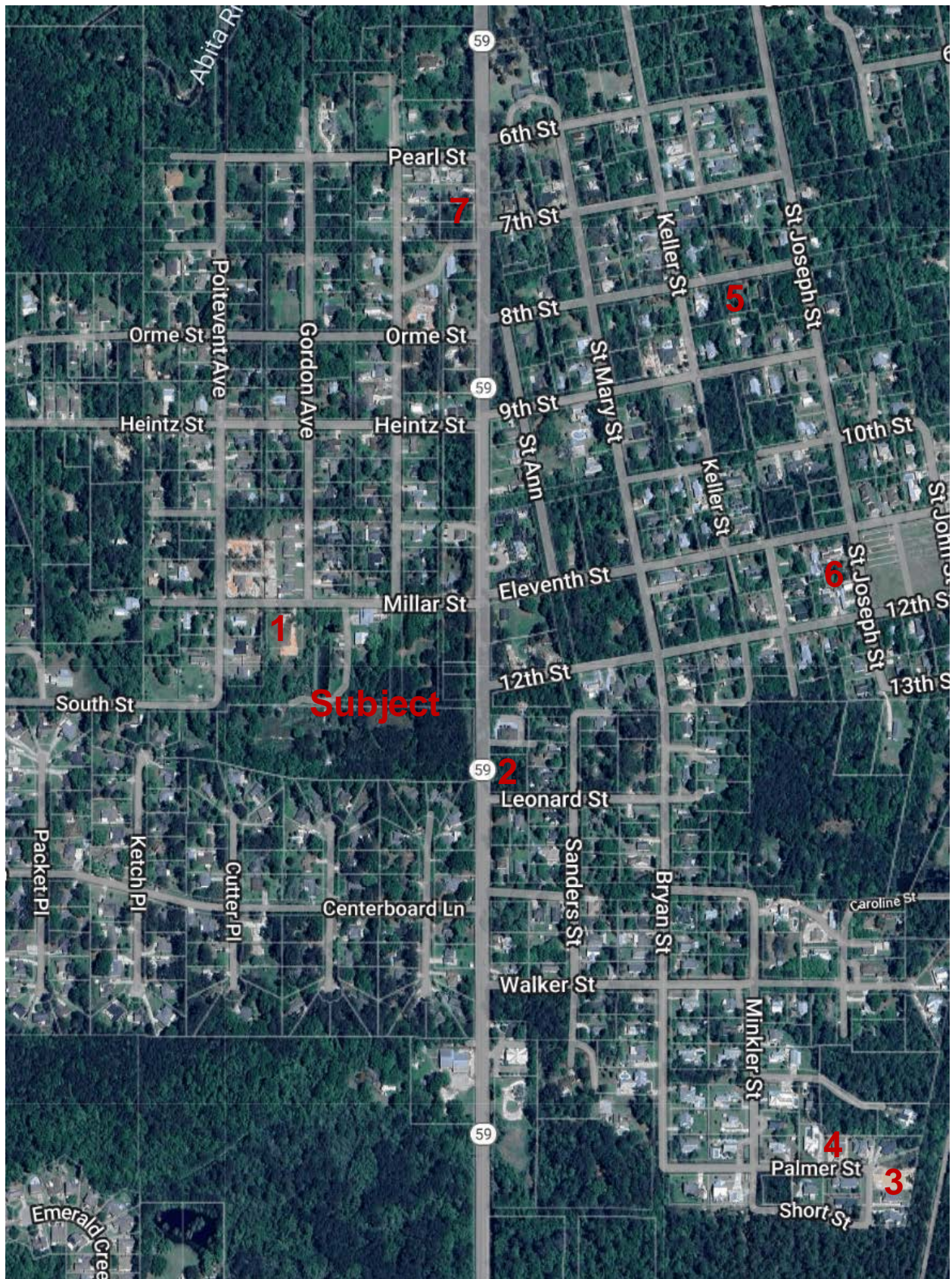
COMPARABLE LAND SALE NO. 6

Location	Fronts the west side of Joseph Street, just south of 11 th Street, inside the town limits of Abita Springs
Date	May 3, 2024
Recorded	Instrument No. 2408992
Vendor	Tricia Quinn Tebboth
Vendee	John Harold Sabatier
Size	The site is rectangular in shape with 90.00' of frontage along St. Joseph Street by a depth of 120.00'. The site contains 10,800 square feet or 0.25 acre.
Price	\$58,000
Terms	All cash to seller
Unit Price	\$5.37 per square foot
Legal	Lot 3-A, Square 61, Bossier City Addition to the Town of Abita Springs, St. Tammany Parish, Louisiana
Zoning	HR, Historic Residential District
Remarks	The topography of this unimproved and cleared site is basically flat. The property is located in Flood Hazard Zone X , which is a not a HUD identified special flood hazard area. Utilities available to the site include electricity, natural gas, telephone and water. Utility of the site is average.



COMPARABLE LAND SALE NO. 7

Location	West side of Highway 59 just south of Pearl Street, inside the town limits of Abita Springs
Date	November 8, 2023
Recorded	Instrument No. 2392160
Vendor	H & S Holdings, LLC represented by Glynn E. Huhn
Vendee	David Wayne Smith
Size	The site is rectangular in shape with 75.0' of frontage along the west side of La. Highway 59 by a depth of 141.35'. The site contains 10,601 square feet or 0.24 acre.
Price	\$40,000
Terms	All cash to seller
Unit Price	\$3.77 per square foot
Legal	Lot 4A, Square 24, Southwest Addition to the Town of Abita Springs, St. Tammany Parish, Louisiana
Zoning	R, Residential District
Remarks	The topography of this unimproved, wooded site is basically flat. The property is located in Flood Hazard Zone X which is a not a HUD identified special flood hazard area. Utilities available to the site include electricity, natural gas, telephone, water and sewerage. Utility of the site is average.



LAND SALES ANALYSIS AND ADJUSTMENT CHART - TRACT 1

ITEM	Subject	L-1	L-2	L-3	L-4	L-5	L-6	L-7
Location	Tract 1 Millar St Abita Springs	21444 Millar St Abita Springs	Hwy 59 & Leonard St Abita Springs	71024 Golden St Abita Springs	Lot 1 Palmer St Abita Springs	8th St W of St. Joseph Abita Springs	St. Joseph S of 11th St Abita Springs	Hwy 59 S of Pearl St Abita Springs
Date	12/2024	2/21/2024	1/11/2023	1/26/2024	9/8/2023	12/27/2023	5/3/2024	11/8/2023
Price		\$62,000	\$99,000	\$50,000	\$67,500	\$58,000	\$58,000	\$40,000
Acre Size	0.40	0.48	0.52	0.24	0.23	0.25	0.25	0.24
S.F. Size	17,500	21,000	22,500	10,528	10,000	10,800	10,800	10,601
S.F. Price		\$2.95	\$4.40	\$4.75	\$6.75	\$5.37	\$5.37	\$3.77
Market Condition/Time Adj.		0%	0%	0%	0%	0%	0%	0%
Size Adj.		0%	0%	0%	0%	0%	0%	0%
Location Adjustment	Average	Average 0%	Avg/Good -15%	Avg/Good -15%	Avg/Good -15%	Avg/Good -15%	Avg/Good -15%	Avg/Good -15%
Utility Adjustment	Fair/Poor	Average -45%	Average -45%	Average -45%	Average -45%	Average -45%	Average -45%	Average -45%
Zoning Adjustment	C	C 0%	HR-R/C 0%	HR 0%	HR 0%	HR 0%	HR 0%	R 0%
Condition Adjustment	Wooded	Wooded 0%	Wooded 0%	Cleared/Filled -15%	Cleared/Filled -15%	Cleared -8%	Cleared -8%	Wooded 0%
Flood Zone Adjustment	Zone X	Zone X 0%	Zone X 0%	Zone AE 10%	Zone X 0%	Zone X 0%	Zone X 0%	Zone X 0%
Total Adjustment		-45%	-60%	-65%	-75%	-68%	-68%	-60%
Indicated Value		\$1.62	\$1.76	\$1.66	\$1.69	\$1.72	\$1.72	\$1.51

MEAN: \$1.67

MEDIAN: \$1.69

17,500 square feet

\$1.70

=

\$29,800

LAND SALES ANALYSIS AND ADJUSTMENT CHART - TRACT 2

ITEM	Subject	L-1	L-2	L-3	L-4	L-5	L-6	L-7
Location	Tract 2 South St ROW Abita Springs	21444 Millar St Abita Springs	Hwy 59 & Leonard St Abita Springs	71024 Golden St Abita Springs	Lot 1 Palmer St Abita Springs	8th St W of St. Joseph Abita Springs	St. Joseph S of 11th St Abita Springs	Hwy 59 S of Pearl St Abita Springs
Date	12/2024	2/21/2024	1/11/2023	1/26/2024	9/8/2023	12/27/2023	5/3/2024	11/8/2023
Price		\$62,000	\$99,000	\$50,000	\$67,500	\$58,000	\$58,000	\$40,000
Acre Size	0.33	0.48	0.52	0.24	0.23	0.25	0.25	0.24
S.F. Size	14,392	21,000	22,500	10,528	10,000	10,800	10,800	10,601
S.F. Price		\$2.95	\$4.40	\$4.75	\$6.75	\$5.37	\$5.37	\$3.77
Market Condition/Time Adj.		0%	0%	0%	0%	0%	0%	0%
Size Adj.		0%	0%	0%	0%	0%	0%	0%
Location Adjustment	Average	Average 0%	Avg/Good -15%	Avg/Good -15%	Avg/Good -15%	Avg/Good -15%	Avg/Good -15%	Avg/Good -15%
Utility Adjustment	Poor	Average -50%	Average -50%	Average -50%	Average -50%	Average -50%	Average -50%	Average -50%
Zoning Adjustment	C	C 0%	HR-R/C 0%	HR 0%	HR 0%	HR 0%	HR 0%	R 0%
Condition Adjustment	Wooded	Wooded 0%	Wooded 0%	Cleared/Filled -15%	Cleared/Filled -15%	Cleared -8%	Cleared -8%	Wooded 0%
Flood Zone Adjustment	Zone X	Zone X 0%	Zone X 0%	Zone AE 10%	Zone X 0%	Zone X 0%	Zone X 0%	Zone X 0%
Total Adjustment		-50%	-65%	-70%	-80%	-73%	-73%	-65%
Indicated Value		\$1.48	\$1.54	\$1.43	\$1.35	\$1.45	\$1.45	\$1.32

MEAN: \$1.43

MEDIAN: \$1.45

14,392 square feet

\$1.45

=

\$20,900

LAND SALES ANALYSIS AND ADJUSTMENT CHART - TRACT 3

ITEM	Subject	L-1	L-2	L-3	L-4	L-5	L-6	L-7
Location	Tract 3 S of Poitevent Abita Springs	21444 Millar St Abita Springs	Hwy 59 & Leonard St Abita Springs	71024 Golden St Abita Springs	Lot 1 Palmer St Abita Springs	8th St W of St. Joseph Abita Springs	St. Joseph S of 11th St Abita Springs	Hwy 59 S of Pearl St Abita Springs
Date	12/2024	2/21/2024	1/11/2023	1/26/2024	9/8/2023	12/27/2023	5/3/2024	11/8/2023
Price		\$62,000	\$99,000	\$50,000	\$67,500	\$58,000	\$58,000	\$40,000
Acre Size	0.10	0.48	0.52	0.24	0.23	0.25	0.25	0.24
S.F. Size	4,241	21,000	22,500	10,528	10,000	10,800	10,800	10,601
S.F. Price		\$2.95	\$4.40	\$4.75	\$6.75	\$5.37	\$5.37	\$3.77
Market Condition/Time Adj.		0%	0%	0%	0%	0%	0%	0%
Size Adj.		0%	0%	0%	0%	0%	0%	0%
Location Adjustment	Average	Average 0%	Avg/Good -15%	Avg/Good -15%	Avg/Good -15%	Avg/Good -15%	Avg/Good -15%	Avg/Good -15%
Utility Adjustment	Poor	Average -50%	Average -50%	Average -50%	Average -50%	Average -50%	Average -50%	Average -50%
Zoning Adjustment	C	C 0%	HR-R/C 0%	HR 0%	HR 0%	HR 0%	HR 0%	R 0%
Condition Adjustment	Wooded	Wooded 0%	Wooded 0%	Cleared/Filled -15%	Cleared/Filled -15%	Cleared -8%	Cleared -8%	Wooded 0%
Flood Zone Adjustment	Zone X	Zone X 0%	Zone X 0%	Zone AE 10%	Zone X 0%	Zone X 0%	Zone X 0%	Zone X 0%
Total Adjustment		-50%	-65%	-70%	-80%	-73%	-73%	-65%
Indicated Value		\$1.48	\$1.54	\$1.43	\$1.35	\$1.45	\$1.45	\$1.32

MEAN: \$1.43

MEDIAN: \$1.45

4,241 square feet

\$1.45

=

\$6,100

LAND SALES ANALYSIS AND ADJUSTMENT CHART - TRACT 4

ITEM	Subject	L-1	L-2	L-3	L-4	L-5	L-6	L-7
Location	Tract 4 W of Hwy 59 Abita Springs	21444 Millar St Abita Springs	Hwy 59 & Leonard St Abita Springs	71024 Golden St Abita Springs	Lot 1 Palmer St Abita Springs	8th St W of St. Joseph Abita Springs	St. Joseph S of 11th St Abita Springs	Hwy 59 S of Pearl St Abita Springs
Date	12/2024	2/21/2024	1/11/2023	1/26/2024	9/8/2023	12/27/2023	5/3/2024	11/8/2023
Price		\$62,000	\$99,000	\$50,000	\$67,500	\$58,000	\$58,000	\$40,000
Acre Size	0.35	0.48	0.52	0.24	0.23	0.25	0.25	0.24
S.F. Size	15,417	21,000	22,500	10,528	10,000	10,800	10,800	10,601
S.F. Price		\$2.95	\$4.40	\$4.75	\$6.75	\$5.37	\$5.37	\$3.77
Market Condition/Time Adj.		0%	0%	0%	0%	0%	0%	0%
Size Adj.		0%	0%	0%	0%	0%	0%	0%
Location Adjustment	Average	Average 0%	Avg/Good -15%	Avg/Good -15%	Avg/Good -15%	Avg/Good -15%	Avg/Good -15%	Avg/Good -15%
Utility Adjustment	Poor	Average -50%	Average -50%	Average -50%	Average -50%	Average -50%	Average -50%	Average -50%
Zoning Adjustment	C	C 0%	HR-R/C 0%	HR 0%	HR 0%	HR 0%	HR 0%	R 0%
Condition Adjustment	Wooded	Wooded 0%	Wooded 0%	Cleared/Filled -15%	Cleared/Filled -15%	Cleared -8%	Cleared -8%	Wooded 0%
Flood Zone Adjustment	Zone X	Zone X 0%	Zone X 0%	Zone AE 10%	Zone X 0%	Zone X 0%	Zone X 0%	Zone X 0%
Total Adjustment		-50%	-65%	-70%	-80%	-73%	-73%	-65%
Indicated Value		\$1.48	\$1.54	\$1.43	\$1.35	\$1.45	\$1.45	\$1.32

MEAN: \$1.43

MEDIAN: \$1.45

15,417 square feet

\$1.45

=

\$22,400

FINAL VALUE ESTIMATES

Each comparable is considered to be an adequate indicator of value, and each is given weight. After analyzing the comparable sales and considering various indicators of value, the four parcels have estimated fee simple market values (land only) as follows.

Tract 1, fronting on Millar Street, has the best utility of the four parcels with an estimated fee simple market value of \$1.70 per square foot.

Tracts 2, 3 and 4, which are all extremely narrow, have estimated fee simple market values of \$1.45 per square foot.

Value of Tract 1 (Haynes St. ROW)	$17,500 \text{ sf} \times \$1.70/\text{sf} = \$27,800$ (rounded)
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Value of Tract 2 (South St ROW)	$14,392 \text{ sf} \times \$1.45/\text{sf} = \$20,900$ (rounded)
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Value of Tract 3 (drainage parcel)	$4,241 \text{ sf} \times \$1.45/\text{sf} = \$6,100$ (rounded)
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Value of Tract 4 (drainage parcel)	$15,417 \text{ sf} \times \$1.45/\text{sf} = \$22,400$ (rounded)
------------------------------------	--

The estimated reasonable exposure time is 6 to 24 months based on current market conditions.

CERTIFICATION OF THE APPRAISER

I certify that, to the best of my knowledge and belief:

- The statements of fact contained in this report are true and correct.
- The reported analyses, opinions, and conclusions are limited only by the reported assumptions and limiting conditions and are my personal, impartial, and unbiased professional analyses, opinions, and conclusions.
- I have no present or prospective interest in the property that is the subject of this report and no personal interest with respect to the parties involved.
- I have performed no services, as an appraiser or in any other capacity, regarding the property that is the subject of this report within the three-year period immediately preceding acceptance of this assignment.
- I have no bias with respect to the property that is the subject of this report or to the parties involved with this assignment.
- My engagement in this assignment was not contingent upon developing or reporting predetermined results.
- My compensation for completing this assignment is not contingent upon the development or reporting of a predetermined value or direction in value that favors the cause of the client, the amount of the value opinion, the attainment of a stipulated result, or the occurrence of a subsequent event directly related to the intended use of this appraisal.
- My analyses, opinions, and conclusions were developed, and this report has been prepared, in conformity with the *Uniform Standards of Professional Appraisal Practice*.
- I have made a personal inspection of the property that is the subject of this report.
- James B. Mitchell, Jr. is the only person that has provided significant real property appraisal assistance to the person signing this certification.
- The reported analyses, opinions, and conclusions were developed, and this report has been prepared, in conformity with the Code of Professional Ethics and Standards of Professional Appraisal Practice of the Appraisal Institute.
- The use of this report is subject to the requirements of the Appraisal Institute relating to review by its duly authorized representatives.
- As of the date of this report, I have completed the continuing education program for Designated Members of the Appraisal Institute.



JAMES B. MITCHELL, MAI, SRA
Louisiana Licensed, Certified General Real Estate Appraiser
Certification Number G 0181

ASSUMPTIONS AND LIMITING CONDITIONS

This appraisal report has been made with the following general assumptions and limiting conditions:

Assumptions

1. No responsibility is assumed for the legal description or for matters including legal or title considerations. The title to the property is assumed to be good and marketable unless otherwise stated.
2. The property is appraised free and clear of any or all liens or encumbrances unless otherwise stated.
3. It is assumed that responsible ownership and competent property management exist.
4. The information furnished by others is believed to be reliable. However, no warranty is given for its accuracy.
5. All engineering is assumed to be correct. The plat plans and illustrative material in this report are included only to assist the reader in visualizing the property.
6. It is assumed that there are no hidden or unapparent conditions of the property, subsoil or structures, that render it more or less valuable. No responsibility is assumed for such conditions or for arranging for engineering studies that may be required to discover them.
7. It is assumed that there is full compliance with all applicable federal, state and local environmental regulations and laws, unless noncompliance is stated, defined and considered in the appraisal report.
8. It is assumed that all applicable zoning and use regulations and restrictions have been complied with, unless a nonconformity has been stated, defined and considered in the appraisal report.
9. It is assumed that all required licenses, certificates of occupancy, consents, or other legislative or administrative authority from any local, state or national government or private entity or organization have been or can be obtained or renewed for any use on which the value estimate contained in this report is based.
10. It is assumed that the utilization of the land and improvements is within the boundaries or property lines of the property described and that there is no encroachment or trespass unless noted in the report.

Limiting Conditions

1. The distribution, if any, of the total valuation in this report between land and improvements applies only under the stated program of utilization. The separate allocations for land and buildings must not be used in conjunction with any other appraisal and are invalid if so used.
2. Possession of this report, or a copy thereof, does not carry with it the right of publication. It may not be used for any purpose by any person other than the party to whom it is addressed without the written consent of the appraiser, and upon consent, only with proper written qualification and only in its entirety.
3. The appraiser herein by reason of this appraisal is not required to give further consultation, testimony, or be in attendance in court with reference to the property in question unless arrangements have been previously made.
4. Neither all nor any part of the contents of this report (especially any conclusions as to value, the identity of the appraiser, or the firm with which the appraiser is connected) shall be disseminated to the public through advertising, public relations, news, sales, or other media without the prior written consent and approval of the appraiser.
5. Unless stated elsewhere in this report, we have not been provided with information and/or an engineering report concerning potential contamination of the building improvement(s) by asbestos. The appraiser(s) make no warranties as to this condition.
6. Unless stated elsewhere in this report, we have not been provided with information and/or an engineering report concerning potential contamination of the building improvement(s) by radon gas. The appraiser(s) make no warranties as to this condition.
7. Unless otherwise stated in this report, the existence of hazardous material, which may or may not be present on the property, was not observed by the appraiser. The appraiser has no knowledge of the existence of such materials on or in the property. The appraiser, however, is not qualified to detect such substances. The presence of substances such as asbestos, urea-formaldehyde foam insulation, or other potentially hazardous materials may affect the value of the property. The value estimate is predicated on the assumption that there is no such material on or in the property that would cause a loss in value. No responsibility is assumed for any such conditions, or for any expertise or engineering knowledge required to discover them. The client is urged to retain an expert in this field, if desired.
8. Our report, and materials submitted, may not be used in any prospectus or printed materials used in connection with the sale of securities or participation interests to the public or in any newspaper, publicity, or other public forum without our prior written consent.

QUALIFICATIONS OF THE APPRAISER

James B. Mitchell, MAI, SRA

Education

1969 - 1973	Slidell High School, Slidell, Louisiana
1973 - 1977	University of Southern Mississippi, Hattiesburg, Mississippi – B.S. in Business Administration

Real Estate And Appraisal Courses Completed

American Institute of Real Estate Appraisers

1978	Course I-A Basic Principles, Methods and Techniques
1978	Course VIII Single Family Residential Appraisal
1983	Course 1B-1 Capitalization Theory and Techniques, Part 1
1983	Course 1B-2 Capitalization Theory and Techniques, Part 2
1983	Course 1B-3 Capitalization Theory and Techniques, Part 3
1984	Course 2-1 Case Studies In Real Estate Valuation
1984	Course 2-2 Valuation Analysis and Report Writing
1985	Course 4 Litigation Valuation
2018	Business Practices and Ethics
2024	National Uniform Standards of Professional Appraisal Practice Equivalent Course, 2024-2025

Professional Designations, Certifications, Affiliations

Appraisal Institute: MAI -- Member Appraisal Institute
Appraisal Institute: SRA -- Senior Residential Appraiser

Louisiana Licensed, Certified General Real Estate Appraiser
Certification Number G 0181

Realtor – Northshore Area Board of Realtors/New Orleans Metropolitan Association of Realtors

As of the date of this report, I, James B. Mitchell, have completed the requirements under the continuing education program for Designated Members of the Appraisal Institute.

Experience

James Mitchell Appraiser - Owner
Real Estate Appraiser, Analyst and Counselor, 1987 to Present

Pannell Kerr Forster
Senior Real Estate Consultant, 1986

Associated Appraisers - 1976 to 1986

Types of Properties Appraised

Apartments/Multifamily	Mini-Storage Facilities
Automobile Dealerships	Office Buildings
Automotive Repair Facilities	Residential Land
Churches and Schools	Restaurants and Lounges
Commercial Land	Retail Stores
Condominium Projects	Rural Acreage
Condominium Units	Shopping Centers
Hotels	Single Family Residential
Industrial Buildings	Subdivisions
Industrial Land	Warehouse Facilities
Medical and Dental Offices	

Partial List Of Clients Approved With Or Serviced In The Past

American Bank and Trust	Guaranty Savings Bank
Bank of America	Hancock Whitney Bank
Bank of Louisiana	Home Bank
Bank Plus	JP Morgan
Business First Bank	Louisiana Wildlife and Fisheries
Capital One Bank	Metairie Bank
Chase Bank	The Nature Conservancy
Citizens Bank and Trust	Progressive Bank
Citizens Savings Bank	Regions Bank
City of Slidell	Resource Bank
The Conservation Fund	State Bank and Trust
First American Bank	State Investors Bank
The First Bank	St. Tammany Parish
First Bank and Trust	Slidell Memorial Hospital
First Community Bank	U.S. Fish and Wildlife Service
First NBC Bank	

Louisiana Real Estate Appraisers Board

Having complied with the requirements of Chapter 51 of Title 37 of the Louisiana Revised Statutes of 1950 and the requirements of the Louisiana Real Estate Appraisers Board,

Certified General Appraiser

license is hereby granted to

James B. Mitchell

License Number - APR.00181-CGA

First Issuance Date - 09/10/1990

Expiration Date - 12/31/2025

J. Tracy Williams

Chairperson

Tony L. Myer

Secretary











ABITA SPRINGS WATER SYSTEM

Parish: ST TAMMANY

PWSID: LA1103002

2024 Water Grade

 Federal Water Quality	<p>Points deducted for federal violations, which include Treatment Technique and Maximum Contaminant Level Violations, may pose a public health risk over an extended period of time.</p> <p>Max of 30 points</p>	-0
 State Water Quality	<p>Points deducted for state violations, which include no water operator, inadequate water disinfection, and boil notices and water outages, may lead to other issues of concern if not resolved.</p> <p>Max of 10 points</p>	-0
 Financial Sustainability	<p>Points deducted for lack of financial sustainability which can affect operations and maintenance of the water system. An effective water rate can provide for the repair, maintenance, and future replacement of infrastructure.</p> <p>Max of 10 points</p>	-5
 Operations & Maintenance	<p>Points deducted for operation and maintenance deficiencies noted during water system inspections, which may affect the water quality being distributed to consumers.</p> <p>Max of 15 points</p>	-0
 Infrastructure	<p>Points deducted for infrastructure deficiencies noted during water system inspections, which may lead to unsafe drinking water and/or water service disruption.</p> <p>Max of 20 points</p>	-0
 Customer Satisfaction	<p>Points deducted for customer complaints received by the water system and/or the Louisiana Department of Health, which are confirmed to be a water quality or quantity issue in the water system.</p> <p>Max of 10 points</p>	-0
 Secondary Contaminants	<p>Points deducted for levels of iron and/or manganese greater than the secondary maximum contaminant levels. These levels do not pose a health risk but may cause undesirable water quality issues.</p> <p>Max of 5 points</p>	-5
 BONUS	<p>Points granted for having an asset management plan; a storage assessment and maintenance program; well assessment & maintenance program; participation in management training; or participation in a capacity development program.</p> <p>Max of 10 points</p>	+10

Standard	Standard Maximum	Point Deductions	Detailed Assessment of Standards		System Deductions
Federal Water Quality	-30	5 each	Maximum contaminant level violations	0	- 0
		5 each	Treatment technique violations for Lead and Copper Rule	0	
		10	Is the system non-compliant with an administrative order?	No	
State Water Quality	-10	1 each	Chlorine violations	0	- 0
		5	Does the water system have an operator?	Yes	
		5 each	Water outages and/or boil notices	0	
Financial Sustainability	-10	5	Did the system submit an acceptable rate study or implement an adequate rate?	No	- 5
		5	Did the water system submit an acceptable audit?	Yes	
		10	Is the system under a fiscal administrator for poor financial management practices?	No	
		5	Are there other negative circumstances that affect fiscal control of the water system?	No	
Operations & Maintenance	-15	3 each	Unresolved significant deficiencies	0	- 0
Infrastructure	-20	5 each	Unresolved significant deficiencies	0	- 0
Customer Satisfaction	-10	1 each	Valid water complaints reported	0	- 0
		10	Did the system submit a water complaint log?	Yes	
Secondary Contaminants	-5	5	Manganese and/or Iron level(s) over the secondary maximum contaminant level(s)	Yes	- 5
Bonus	+10	5 each	Asset management plan, storage or well assessment & maintenance plan, participation in capacity development or management training	3	+ 10 [†]
†The maximum amount of bonus points allowable applied.				Total Deductions + Bonus	0
				Score	100 / 100 = 100%

TOWN OF ABITA SPRINGS
BALANCE SHEET - CEMETERY FUND
JANUARY 31, 2025

ASSETS:

C310602 CBT - Cemetery Account 4043	\$	36,242.14
C331602 LAMP Cemetery 2 Fund 1123-0004		234,493.82
C312604 Mausoleum - Due From GF		50,991.41
Total Assets	\$	<u>321,727.37</u>

LIABILITIES

C335020 A/P - CF	\$	7.28
C312608 CF Due to/from UF		3,464.77
Total Liabilities		<u>3,472.05</u>

FUND BALANCE:

Fund Balance		<u>318,255.32</u>
Total Fund Balance		<u>318,255.32</u>
Total Liabilities and Fund Balance	\$	<u>321,727.37</u>

TOWN OF ABITA SPRINGS
STATEMENT OF REVENUES, EXPENDITURES AND CAHNGES IN FUND BALANCE - CEMETERY FUND
FOR THE ONE MONTH ENDED JANUARY 31, 2025

REVENUES:

C360651 CF2 Plot Sales		\$ 3,600.00
C360652 CF2 Interest Income		900.68
	Total Revenues	<u>4,500.68</u>

EXPENDITURES:

C380022 Cemetery Salaries & Wages	601.38	
C380023 Cemetery Benefits & Insurance	7.28	
C380024 Cemetery Retirement Expenses	130.38	
C380025 Cemetery Payroll Taxes	<u>8.01</u>	
	Salaries & Benefits	747.05
C380102 CF2 Operating Expense		<u>39.82</u>
	Total Expenditures	<u>786.87</u>

Excess (Deficiency) of Revenues Over Expenditures	3,713.81
Net Transfers In (Out)	<u>-</u>

Net Change in Fund Balance	3,713.81
Fund Balance, Beginning of Year	<u>314,541.51</u>
Fund Balance, Month End January 31, 2025	<u>\$ 318,255.32</u>

Town of Abita Springs			
Cemetery Fund Budget-to-Actual for the One Month Ending January 31, 2025			
	(A)	(B)	(C)
	Original Budget	Actual Revenues and Expenditures for the One Month Ended January 31, 2025	Percentage of Budget Used as of January 31, 2025
SUMMARY OF REVENUES			
C360651 CF2 Plot Sales	\$ 20,000.00	\$ 3,600.00	18.00%
C360652 CF2 Interest Income	11,000.00	900.68	8.19%
TOTAL REVENUES	\$ 31,000.00	\$ 4,500.68	14.52%
SUMMARY OF EXPENDITURES			
C380025 Cemetery Payroll Taxes	\$ 100.00	\$ 8.01	8.01%
C380024 Cemetery Retirement Expenses	1,375.00	130.38	9.48%
C380023 Cemetery Benefits & Insurance	500.00	7.28	1.46%
C380022 Cemetery Salaries & Wages	5,000.00	601.38	12.03%
C380102 CF2 Operating Expense	-	39.82	
C380103 CF2 Repairs & Maintenance	24,025.00	-	
Total Cemetery Expenditures	\$ 31,000.00	\$ 786.87	2.54%
SUMMARY OF FUND BALANCE			
REVENUES OVER EXPENDITURES BEFORE TRANSFERS	\$ -	\$ 3,713.81	
Net Transfers In/Out	51,000.00	-	
TOTAL TRANSFERS	\$ 51,000.00	\$ -	
Net Change in Fund Balance	51,000.00	3,713.81	
Beginning Fund Balance	314,541.51	314,541.51	
Ending Fund Balance	\$ 365,541.51	\$ 318,255.32	

TOWN OF ABITA SPRINGS
BALANCE SHEET - DEBT SERVICE FUND
JANUARY 31, 2025

ASSETS:

D410000 CBT - GOB Sinking Fund 5236		\$	122,148.31
D441000 LAMP GOB Sinking Fund 1123-0008			176,054.12
D415200 Property Taxes Receivable - PIB	129,095.08		
D412200 Allowance for Property Taxes	<u>(2,814.91)</u>		
Property Taxes Receivable (net)			126,280.17

Total Assets	<u>\$</u>	<u>424,482.60</u>
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LIABILITIES:

D436050 Deferred Ad Valorem 2005DSF		\$	8,094.92
Total Liabilities			<u>8,094.92</u>

FUND BALANCE:

Fund Balance			<u>416,387.68</u>
Total Fund Balance			<u>416,387.68</u>

Total Liabilities and Fund Balance	<u>\$</u>	<u>424,482.60</u>
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TOWN OF ABITA SPRINGS
STATEMENT OF REVENUES, EXPENDITURES AND CAHNGES IN FUND BALANCE - DEBT SERVICE FUND
FOR THE ONE MONTH ENDED JANUARY 31, 2025

Revenues:

D460001 GOB Sinking Fund-Ad Valorem Tax	\$	111,308.13
D460003 GOB Sinking Fund Interest Income		<u>686.39</u>
Total Revenues		<u><u>111,994.52</u></u>
Excess (Deficiency) of Revenues Over Expenditures		111,994.52
Net Transfers In (Out)		<u>-</u>
Net Change in Fund Balance		111,994.52
Fund Balance, Beginning of Year		<u>304,393.16</u>
Fund Balance, Month End January 31, 2025	\$	<u><u>416,387.68</u></u>

Town of Abita Springs			
Debt Service Fund Budget-to-Actual for the One Month Ending January 31, 2025			
	(A)	(B)	(C)
	Original Budget	Actual Revenues and Expenditures for the One Month Ended January 31, 2025	Percentage of Budget Used as of January 31, 2025
SUMMARY OF REVENUES			
D460001 GOB Sinking Fund-Ad Valorem Tax	\$ 140,000.00	\$ 111,308.13	79.51%
D460003 GOB Sinking Fund Interest Income	4,000.00	686.39	17.16%
TOTAL REVENUES	\$ 144,000.00	\$ 111,994.52	77.77%
SUMMARY OF EXPENDITURES			
D482102 General Obligation Bond 2014 Principal Payments	\$ 40,000.00	\$ -	
D480103 General Obligation Bond 2014 Interest Expenses	5,537.50	\$ -	
Total Debt Service Expenditures	\$ 45,537.50	\$ -	
SUMMARY OF FUND BALANCE			
REVENUES OVER EXPENDITURES BEFORE TRANSFERS	\$ 98,462.50	\$ 111,994.52	
Transfers In/Out	-	-	
NET TRANSFERS IN/OUT	-	-	
Net Change in Fund Balance	98,462.50	111,994.52	
Beginning Fund Balance	304,393.16	304,393.16	
Ending Fund Balance	\$ 402,855.66	\$ 416,387.68	

TOWN OF ABITA SPRINGS
GENERAL FUND BALANCE SHEET
JANUARY 31, 2025

ASSETS:

G520000 Venmo 2	\$	55.00	
G110070 CBT - General Operating 5910		6,246.15	
G110103 CBT - T-Bill Interest 2307		11.44	
G110105 CBT - Town Events Op. Acct 5724		0.50	
G110106 CBT - Payroll Sweep Account 5244		2.76	
G110107 CBT - Reimbursement Acct 1767		10,728.26	
G110500 CBT - Water Festival 9045		0.13	
G110701 CBT - Bond Payment Acc 0841		13,910.68	
	Cash		30,954.92
G111010 LAMP Cap Outlay GF 1123-0003		21,545.59	
G111080 LAMP Bond Fund 1123-0010		195,323.47	
G111019 LAMP Emergency Fund 1123-0009		328,783.62	
	Investments		545,652.68
G115010 Property Tax Receivable		191,476.90	
G115011 Allowance for Property Tax Uncollected		(4,174.43)	
	Property Taxes (net)		187,302.47
G114000 Employee A/R		300.00	
G114200 Employee A/R Health Insurance Premiums		942.58	
G114450 Due from Opry		300.00	
G115100 Sales Tax Receivable		49,002.46	
G115150 A/R - Franchise Taxes		29,300.00	
G131001 LADPS Supplemental Pay		138.44	
	Other Receivables		79,983.48
G114300 Due from Utility Fund		499,874.83	
	Due from other funds		499,874.83
	Total Assets	\$	1,343,768.38

LIABILITIES:

G135001 Accounts Payable 001		\$	95,334.50
G134002 Bank of America		1,174.90	
G135100 LMA Retirement		34,102.71	
G135125 Accrued Wages GF		22,933.00	
G135130 Accrued Payroll Taxes - GF		525.00	
G200110 Events - Refundable Deposits		1,825.00	
G161030 Prepaid Town Events		250.00	
	Accrued expenses		60,810.61
G114800 Due from Parks/Recreation		5,550.91	
G131002 Due to Mausoleum Fund		50,991.41	
	Due to other funds		56,542.32
	Total Liabilities		212,687.43

DEFERRED INFLOWS OF RESOURCES:

G136050 Deferred Ad Valorem		12,006.64	
	Total Deferred Inflows of Resources		12,006.64

FUND BALANCE:

Fund Balance		1,119,074.31	
	Total Fund Balance		1,119,074.31
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	\$		1,343,768.38

TOWN OF ABITA SPRINGS
STATEMENT OF REVENUES EXPENSES AND CHANGES IN FUND BALANCE - GENERAL FUND
FOR THE ONE MONTH ENDED JANUARY 31, 2025

REVENUES:

G160101 GF Ad Valorem Tax	\$	174,155.35	
G160103 GF Ad Valorem 2% Holdback		(9,059.61)	
	Property Taxes		165,095.74
G160107 GF Sales Tax		24,501.23	
G169001 GF Sales Tax - Marshall		24,501.23	
	Sales Taxes		49,002.46
G160102 GF Franchise Tax			8,857.45
G160104 GF Beer Distribution Tax			1,575.93
G160012 GF Occupational License Fees			10,309.59
G160003 PZ Building Inspection Fees		1,690.00	
G160004 PZ Building Plan Reviews		750.00	
G160010 PZ Building Permit Fees		852.67	
G160013 PZ Contractor License Fees		780.00	
G160018 PZ Drainage Permit/Inspections		610.00	
G160019 PZ Arborist Inspection Fees		130.00	
	Planning and Zoning Licenses and Permits		4,812.67
G169011 GF Citation Fines & Fees			3,148.94
G161010 GF Town Hall Rental Income			109.00
G166000 GF Interest Income			2,325.73
G160802 GF Instrument Recording Fees		390.00	
G161901 GF Advertisement Income		65.00	
G161919 GF Garage Sale Income		140.00	
G161920 GF Push Mow Parade Income		615.00	
	Other Revenues		1,210.00
	Total Revenues		<u>246,447.51</u>

EXPENDITURES:

PUBLIC SAFETY EXPENDITURES:

G190002 GF Marshal Salaries	17,869.87	
G190003 GF Marshal Benefits & Insurance	3,853.80	
G190004 GF Marshal Payroll Taxes	387.19	
G190005 GF Marshal Retirement	4,199.92	
	Public Safety Salaries & Benefits	26,310.78
G190102 GF Marshal Auto Repairs & Maint	61.64	
G190105 GF Marshal Insurance Expense	1,051.76	
G190106 GF Marshal Office Expense	43.48	
G190110 GF Marshal Phone/Internet	446.24	
G190111 GF Marshal Computer Networking	5,890.22	
G190112 Marshal Training & Testing	699.08	
G190120 Marshal Janitorial Expense	47.72	
	Public Safety Other Expenditures	8,240.14
	Total Public Safety Expenditures	<u>34,550.92</u>

TOWN OF ABITA SPRINGS
STATEMENT OF REVENUES EXPENSES AND CHANGES IN FUND BALANCE - GENERAL FUND
FOR THE ONE MONTH ENDED JANUARY 31, 2025

CLERK OF COURT EXPENDITURES:

G189905 GF COC Salary	1,175.04	
G189910 GF COC Benefits & Insurance	510.57	
G189911 GF COC Retirement	296.11	
G189912 GF COC Payroll Taxes	15.16	
Clerk of Court Salaries & Benefits		1,996.88
G189935 GF COC Magistrate		150.00
Total Clerk of Court Expenditures		<u>2,146.88</u>

GENERAL FUND EXPENDITURES:

G180001 GF Salaries - Office	37,447.27	
G180002 GF Council Compensation	3,240.54	
G180005 GF Benefits & Ins - Office	5,297.79	
G180007 GF Retirement - Office	6,626.87	
G180010 GF Payroll Taxes - Office	1,117.22	
General Government Salaries & Benefits		53,729.69
G180215 GF Computer Networking R&M		600.22
G183005 GF Legal & Professional		2,136.65
G183009 GF Professional/Engineering Fee		4,225.00
G183101 GF Dues & Subscriptions		43.48
G180008 GF Payroll Processing Expense	953.40	
G180210 GF Office Supply Expense	254.38	
G180221 GF CC/VENMO Processing Fees	(33.46)	
G180230 GF Postage Expense	52.87	
G180700 GF Utilities - Electric	2,308.92	
G180800 GF Phone & Internet Expense	1,178.38	
G182400 GF Building Inspector Fees	500.00	
G182401 GF Drainage Inspector Fees	60.00	
G182450 GF Insurance Expense	3,075.88	
G183003 GF Advertising Expense	70.08	
G183004 GF Janitorial Expense	1,147.37	
G183006 GF Pest Control	150.00	
G183007 GF Instrument Recording Expense	542.50	
G183008 GF MuniCode & Website	290.00	
G183020 Reconciliation Adjustment Expense	5,069.02	
G187600 GF St. Tammany Assessor Expense	7,146.51	
General Government Other Expenses		22,765.85
G188700 GF Grant Expense - SS4A	15,161.60	
G188706 Town Match for SS4A	3,790.40	
Safe Streets for All Grant		18,952.00
G187010 GF Grant - Trace Lighting	16,970.88	
G189712 Trace Lighting - Town Match	4,242.72	
G189715 Trace Lighting - Non-Reimbursab	12,481.18	
Trace Lighting Grant		<u>33,694.78</u>
Total General Government Expenditures		<u>136,147.67</u>

TOWN OF ABITA SPRINGS
STATEMENT OF REVENUES EXPENSES AND CHANGES IN FUND BALANCE - GENERAL FUND
FOR THE ONE MONTH ENDED JANUARY 31, 2025

G182315 GF Capital Outlay		2,985.05	
G190103 GF Marshal Capital Outlay		<u>7,812.00</u>	
	Capital Outlay		<u>10,797.05</u>
	Total Expenditures		<u><u>183,642.52</u></u>
Excess (Deficiency) of Revenues Over Expenditures			62,804.99
Net Transfers In (Out)			<u>(210,365.00)</u>
Net Change in Fund Balance			(147,560.01)
Fund Balance, Beginning of Year			<u>1,266,634.32</u>
Fund Balance, Month End January 31, 2025			<u><u>\$ 1,119,074.31</u></u>

Town of Abita Springs General Fund Budget-to-Actual for the One Month Ending January 31, 2025			
	(A)	(B)	(C)
	Original Budget	Actual Revenues and Expenditures for the One Month Ended January 31, 2025	Percentage of Budget Used as of January 31, 2025
SUMMARY OF REVENUES			
G160101 GF Ad Valorem Tax	\$ 215,000.00	\$ 174,155.35	81%
G160103 GF Ad Valorem 2% Holdback	9,200.00	(9,059.61)	
G160107 GF Sales Tax	316,000.00	24,501.23	8%
G169001 GF Sales Tax - Marshal	316,000.00	24,501.23	8%
G160102 GF Franchise Tax	130,000.00	8,857.45	7%
G160104 GF Beer Distribution Tax	7,000.00	1,575.93	23%
G160011 GF Alcohol Permit Fees	3,000.00	-	
G160012 GF Occupational License Fees	49,000.00	10,309.59	21%
G160013 PZ Contractor License Fees	10,000.00	780.00	8%
G160017 PZ Permit Administrative Fees	500.00	-	
G160005 PZ Historic Application Fees	500.00	-	
G160010 PZ Building Permit Fees	20,000.00	852.67	4%
G160018 PZ Drainage Permit/Inspections	5,000.00	610.00	12%
G160003 PZ Building Inspection Fees	25,000.00	1,690.00	7%
G160004 PZ Building Plan Reviews	18,000.00	750.00	4%
G160016 PZ Short Term Rental Fees	3,000.00	-	
G160019 PZ Arborist Inspection Fees	1,700.00	130.00	8%
G160802 GF Instrument Recording Fees	2,000.00	390.00	20%
G161901 GF Advertisement Income	1,000.00	65.00	7%
G169011 GF Citation Fines & Fees	70,000.00	3,148.94	4%
G160040 GF Insurance Co. Licensing Fee	129,000.00	-	
G161010 GF Town Hall Rental Income	15,000.00	109.00	1%
G161922 GF Autism Event	4,000.00	-	
G161919 GF Garage Sale Income	5,000.00	140.00	3%
G161503 GF Halloween Event	1,500.00	-	
G161504 GF STMA Event Donations	3,000.00	-	
G166000 GF Interest Income	75,000.00	2,325.73	3%
G161902 GF Other Event Income	1,000.00	-	
G161920 GF Push Mower Parade Income	3,500.00	615.00	18%
Total Operating Revenues	1,438,900.00	246,447.51	17%
SUMMARY OF REVENUES DEDICATED FUNDS			
G161909 GF Grant Income Safe Streets 4 All	57,750.00	-	
G161910 GF Grant Income Louisiana Outdoors Forever	79,986.09	-	
G161700 GF Grant Trace Lighting	657,761.25	-	
Total Dedicated Revenues	795,497.34	-	
TOTAL REVENUES	\$ 2,234,397.34	\$ 246,447.51	11%

Town of Abita Springs General Fund Budget-to-Actual for the One Month Ending January 31, 2025			
	(A)	(B)	(C)
	Original Budget	Actual Revenues and Expenditures for the One Month Ended January 31, 2025	Percentage of Budget Used as of January 31, 2025

SUMMARY OF EXPENDITURES			
<u>Public Safety</u>			
G190002 GF Marshal Salaries	\$ 165,000.00	\$ 17,869.87	11%
G190003 GF Marshal Benefits & Insurance	47,000.00	3,853.80	8%
G190004 GF Marshal Payroll Taxes	4,100.00	387.19	9%
G190005 GF Marshal Retirement	40,000.00	4,199.92	10%
Total Public Safety Salaries & Benefits	256,100.00	26,310.78	10%
G190112 Marshal Training & Testing	2,000.00	699.08	35%
G190101 GF Marshal Auto Fuel	10,000.00	-	
G190102 GF Marshal Auto Repairs & Maint	5,000.00	61.64	1%
G190104 GF Marshal Radios/Communications	4,000.00	-	
G190105 GF Marshal Insurance Expense	16,000.00	1,051.76	7%
G190120 Marshal Janitorial Expense	-	47.72	
G190106 GF Marshal Office Expense	2,000.00	43.48	2%
G190107 GF Marshal Equipment & Supplies	3,738.63	-	
G109109 GF Marshal Legal & Professional	5,000.00	-	
G190110 GF Marshal Phone/Internet	5,000.00	446.24	9%
G190111 GF Marshal Computer Networking	1,000.00	5,890.22	589%
G190108 GF Marshal Uniforms	3,000.00	-	
Total Public Safety Other Expenditures	56,738.63	8,240.14	15%
<u>Clerk of Court Expenditures</u>			
G189905 GF COC Salary	11,000.00	1,175.04	11%
G189910 GF COC Benefits & Insurance	6,100.00	510.57	8%
G189911 GF COC Retirement	3,000.00	296.11	10%
G189912 GF COC Payroll Taxes	200.00	15.16	8%
Total Clerk of Court Salaries & Benefits	20,300.00	1,996.88	10%
G189915 GF COC Office Supplies	100.00	-	
G189930 GF COC State/Parish Court Fees	200.00	-	
G189935 GF COC Magistrate	2,700.00	150.00	6%
G189000 GF COC Operating Expenses	500.00	-	
Total Clerk of Court Other Expenditures	3,500.00	150.00	4%

Town of Abita Springs General Fund Budget-to-Actual for the One Month Ending January 31, 2025			
	(A)	(B)	(C)
	Original Budget	Actual Revenues and Expenditures for the One Month Ended January 31, 2025	Percentage of Budget Used as of January 31, 2025
General Governmental Expenditures			
G180001 GF Salaries - Office	347,000.00	37,447.27	11%
G180002 GF Council Compensation (1099)	39,000.00	3,240.54	8%
G180005 GF Benefits & Ins - Office	70,500.00	5,297.79	8%
G180007 GF Retirement - Office	64,500.00	6,626.87	10%
G180010 GF Payroll Taxes - Office	12,600.00	1,117.22	9%
Total General Government Salaries & Benefits	533,600.00	53,729.69	10%
G180224 GF Annex Routine Repairs & Maint.	5,000.00	-	
G180220 GF Bank Fees	300.00	-	
G180215 GF Computer Networking R&M	25,000.00	600.22	2%
G187320 GF Town Hall Repairs & Maint.	10,000.00	-	
G187311 GF Office Equipment Repairs & Maint.	2,000.00	-	
G182352 GF Office Auto Repair & Maint.	1,000.00	-	
G183005 GF Legal & Professional	60,000.00	2,136.65	4%
G183009 GF Professional/Engineering Fee	40,000.00	4,225.00	11%
G183101 GF Dues & Subscriptions	3,000.00	43.48	1%
Governmental Expenses	146,300.00	7,005.35	5%
G183002 GF Accounting/Auditing	31,000.00	-	
G183006 GF Pest Control	1,500.00	150.00	10%
G180216 GF Software Subscription Expense	15,000.00	-	
G182450 GF Insurance Expense	30,000.00	3,075.88	10%
G180700 GF Utilities - Electric	20,000.00	2,308.92	12%
G180210 GF Office Supply Expense	10,000.00	254.38	3%
G182351 GF Office Auto Fuel Expense	1,500.00	-	
G180008 GF Payroll Processing Expense	7,000.00	953.40	14%
G182401 GF Drainage Inspector Fees	6,000.00	60.00	1%
G183007 GF Instrument Recording Expense	2,500.00	542.50	22%
G183008 GF Municode & Website	5,100.00	290.00	6%
G181510 GF Halloween Event Expense	1,000.00	-	
G181516 GF Autism Event Expense	4,000.00	-	
G181515 GF Other Event Expense	1,000.00	-	
G181514 GF Push Mow Parade Expense	1,000.00	-	
G187330 GF Storm Expense	5,000.00	-	
G180800 GF Phone & Internet Expense	10,000.00	1,178.38	12%
G183102 GF Travel/Meetings/Conventions	125.00	-	
G183003 GF Advertising Expense	20,000.00	70.08	0%
G182400 GF Building Inspector Fees	20,000.00	500.00	3%
G187334 GF Master Plan/Town Code Rewrite	85,000.00	-	
G187600 GF St. Tammany Assessor Expense	7,500.00	7,146.51	95%
G181401 GF Senior Citizen Benefit Expense	2,000.00	-	
G181903 GF STMA Event Expenses	3,000.00	-	
G181512 GF Volunteer Appreciation Event Expense	1,000.00	-	
G180230 GF Postage Expense	1,000.00	52.87	5%
G183004 GF Janitorial Expense	17,000.00	1,147.37	7%
G180221 GF CC/VENMO Processing Fees	20,000.00	(33.46)	

Town of Abita Springs General Fund Budget-to-Actual for the One Month Ending January 31, 2025			
	(A)	(B)	(C)
	Original Budget	Actual Revenues and Expenditures for the One Month Ended January 31, 2025	Percentage of Budget Used as of January 31, 2025
G183020 Reconciliation Adjustment Expense	-	5,069.02	100%
Total Governmental Other Expenses	328,225.00	22,765.85	7%
Grants			
G188701 Louisiana Outdoors Forever Reimbursable	63,366.71	-	
G188718 Louisiana Outdoors Forever Town Match	32,267.00	-	
G188700 GF Grant Expense - SS4A	58,000.00	15,161.60	26%
G188706 Town Match for SS4A	14,500.00	3,790.40	26%
Safe Streets for All Grants	168,133.71	18,952.00	11%
G187010 GF Grant - Trace Lighting	527,000.00	16,970.88	3%
G189715 Trace Lighting - Non-Reimbursab	55,000.00	12,481.18	23%
G189712 Trace Lighting - Town Match	132,000.00	4,242.72	3%
Trace Lighting Grant	714,000.00	33,694.78	5%
Total General Governmental Expenditures	1,890,258.71	136,147.67	7%
Capital Outlay			
G182315 GF Capital Outlay	-	2,985.05	
G190103 GF Marshal Capital Outlay	7,500.00	7,812.00	104%
Total Expenditures Capital Outlay	7,500.00	10,797.05	144%
Total General Fund Expenditures	\$ 2,234,397.34	\$ 183,642.52	8%

SUMMARY OF FUND BALANCE			
REVENUES OVER EXPENDITURES BEFORE TRANSFERS	\$ -	\$ 62,804.99	
Transfer from GF to CF to repay debt owed	(51,000.00)	-	
Transfer from General Fund to Utility Fund	-	(10,365.00)	
Transfer from General Fund to Public Works Fund	-	(200,000.00)	
NET TRANSERS IN/OUT	\$ (51,000.00)	\$ (210,365.00)	
Net change in fund balance	(51,000.00)	(147,560.01)	
Beginning Fund Balance	1,266,634.32	1,266,634.32	
Ending Fund Balance	\$ 1,215,634.32	\$ 1,119,074.31	

TOWN OF ABITA SPRINGS
BALANCE SHEET - PUBLIC WORKS FUND
JANUARY 31, 2025

ASSETS:

S910950 CBT - Shared Sales Tax 5762	\$	151,801.44	
S710000 CBT - Special Rev Lighting 7293		<u>78,716.82</u>	
	Cash		230,518.26
S910950L LAMP Cap Outlay SST 1123-0011		36,744.55	
S921001 Impact Fees PW 1123-0012		<u>56,429.41</u>	
	Investments		93,173.96
S015100 PW SALES TAX RECEIVABLE		49,002.46	
S915100 A/R Shared Sales Tax		30,049.91	
S715010 A/R Ad Valorem		25,779.56	
S715011 Allow for Doubtful Accounts		<u>(562.06)</u>	
	Accounts Receivable (net)		104,269.87
	Total Assets	\$	<u><u>427,962.09</u></u>

LIABILITIES:

S935020 A/P - Shared Sales Tax	\$	12,546.50
S912011 PW Due from UF		<u>36,939.32</u>
	Total Liabilities	<u>49,485.82</u>

DEFERRED INFLOWS OF RESOURCES:

S736050 Deferred Ad Valorem Lighting		<u>1,616.52</u>
	Total Deferred Inflows of Resources	<u>1,616.52</u>

FUND BALANCE:

Fund Balance		<u>376,859.75</u>
	Total Fund Balance	<u>376,859.75</u>
	Total Liabilities and Fund Balance	\$ <u><u>427,962.09</u></u>

TOWN OF ABITA SPRINGS
STATEMENT OF REVENUES, EXPENDITURES AND CAHNGES IN FUND BALANCE - PUBLIC WORKS FUND
FOR THE ONE MONTH ENDED JANUARY 31, 2025

REVENUES:

S060101 PW Sales Tax Income	\$	49,002.46	
S960110 SST Sales Tax Income		30,049.91	
	Sales Tax Revenue		79,052.37
S760010 Street Light Ad Valorem Income			22,227.69
S760020 Street Light Interest Income		14.73	
S966000 SST Interest Income		397.26	
S060105 PW Impact Fees		500.00	
	Other Revenues		911.99
	Total Revenues		<u>102,192.05</u>

EXPENDITURES:

S080001 PW Salaries & Wages		14,695.13	
S080002 PW Benefits & Insurance		3,932.32	
S080003 PW Retirement		3,397.96	
S080004 PW Payroll Taxes		216.09	
	Public Works Salaries & Benefits		22,241.50
S780011 LIGHT FUND Street Lights		2,807.78	
S780012 LIGHT FUND Operating Exp		112.53	
	Lighting Expenditures		2,920.31
S080201 PW Auto & Equipment Fuel		311.99	
S080202 PW Auto Repair & Maintenance		646.26	
S080203 PW Equipment Repair & Maint		188.53	
S080204 PW Barn/Shop Repair & Maint		1,102.11	
S080205 PW Town Repairs & Maintenance		92.20	
S982050 SST Street/Ditch Repair & Maint		2,969.41	
	Repairs & Maintenance		5,310.50
S080103 PW Insurance Expense		3,811.31	
S080106 PW Phone & Internet		707.40	
S080107 PW Utilities - Electric		140.69	
S080109 PW Office Supply Expense		49.16	
S080209 PW Dumpster Garbage Disposal		560.00	
S080211 PW Hazardous Tree Removal		4,650.00	
S080213 PW Uniforms		277.98	
S080215 PW Small Equipment & Tools		290.00	
S080256 Reconciliation Adjustment Expense		4,340.00	
	Other Public Works Expenditures		14,826.54
	Total Expenditures		<u>45,298.85</u>

Excess (Deficiency) of Revenues Over Expenditures		56,893.20
Net Transfers In (Out)		<u>200,000.00</u>
Net Change in Fund Balance		256,893.20
Fund Balance, Beginning of Year		<u>119,966.55</u>
Fund Balance, Month Ended January 31, 2025	\$	<u>376,859.75</u>

Town of Abita Springs
Public Works Budget-to-Actual for The One Month Ending January 31, 2025

	(A)	(B)	(C)
	Original Budget	Actual Revenues and Expenditures for the One Month Ended January 31, 2025	Percentage of Budget Used as of January 31, 2025
SUMMARY OF REVENUES			
S060101 PW SALES TAX INCOME	\$ 620,000.00	\$ 49,002.46	7.90%
S960110 SST SALES TAX INCOME	425,000.00	30,049.91	7.07%
S760010 STREET LIGHT AD VALOREM INCOME	29,000.00	22,227.69	76.65%
S060102 PW CULVERT INSTALATION INCOME	10,000.00	-	
S060105 PW IMPACT FEES	7,500.00	500.00	6.67%
S060104 PW STATE MOWING INCOME	7,500.00	-	
S760020 STREET LIGHT INTEREST INCOME	130.00	14.73	11.33%
S966000 SST INTEREST INCOME	7,000.00	397.26	5.68%
TOTAL REVENUES	\$ 1,106,130.00	\$ 102,192.05	9.24%

SUMMARY OF EXPENDITURES			
S080001 PW SALARIES & WAGES	\$ 121,500.00	\$ 14,695.13	12.09%
S080002 PW BENEFITS & INSURANCE	41,151.14	3,932.32	9.56%
S080003 PW RETIREMENT	34,000.00	3,397.96	9.99%
S080004 PW PAYROLL TAXES	2,500.00	216.09	8.64%
Total Public Works Salaries & Benefits	199,151.14	22,241.50	11.17%
S780011 PW STREET LIGHT UTILITY EXPENSES	33,000.00	2,807.78	8.51%
S780012 PW STREET LIGHT OPERATING EXPENSES	250.00	112.53	45.01%
Total Lighting Expenditures	33,250.00	2,920.31	8.78%
S982050 SST STREET/DITCH REPAIR & MAINT			
S080206 SST CULVERT INSTALLATION & REPAIRS	20,000.00	-	
S982052 SST TRAFFIC CIRCLE REPAIR & MAINTENANCE	80,000.00	-	
S982065 SST DOTD RIGHT OF WAY PERMIT FEE	200.00	-	
Expenses from SST	100,200.00	-	
S080203 PW EQUIPMENT REPAIR & MAINT	50,000.00	188.53	0.38%
S080202 PW AUTO REPAIR & MAINTENANCE	25,000.00	646.26	2.59%
S080204 PW BARN/SHOP REPAIR & MAINT	7,500.00	1,102.11	14.69%
S080205 PW TOWN REPAIRS & MAINTENANCE	27,664.46	92.20	0.33%
S080201 PW AUTO & EQUIPMENT FUEL	15,000.00	311.99	2.08%
SO82050 PW Street/Ditch Repair & Maintenance	216,928.86	2,969.41	1.37%
Total Repairs & Maintenance Expenditures	• 130,164.46	5,310.50	4.51%

Town of Abita Springs
Public Works Budget-to-Actual for The One Month Ending January 31, 2025

	(A)	(B)	(C)
	Original Budget	Actual Revenues and Expenditures for the One Month Ended January 31, 2025	Percentage of Budget Used as of January 31, 2025
S080104 PW LEGAL & PROFESSIONAL	10,000.00	-	
S080101 PW ACCOUNTING/AUDITING	31,000.00	-	
S080102 PW ADVERTISING EXPENSES	100.00	-	
S080103 PW INSURANCE EXPENSE	30,000.00	3,811.31	12.70%
S080105 PW PHYSICALS & DRUG TESTING	1,500.00	-	
S080106 PW PHONE & INTERNET	9,000.00	707.40	7.86%
S080107 PW UTILITIES - ELECTRIC	2,000.00	140.69	7.03%
S080108 PW LAND LEASE EXPENSE	12,000.00	-	
S080109 PW OFFICE SUPPLY EXPENSE	4,000.00	49.16	1.23%
S080210 PW HAZARDOUS TREE INSPECTION	1,000.00	-	
S080209 PW DUMPSTER GARBAGE DISPOSAL	5,000.00	560.00	11.20%
S080211 PW HAZARDOUS TREE REMOVAL	15,000.00	4,650.00	31.00%
S080213 PW UNIFORMS	4,000.00	277.98	6.95%
S080215 PW SMALL EQUIPMENT & TOOLS	10,000.00	290.00	2.90%
S080256 RECONCILIATION ADJUSTMENT EXPENSE	-	4,340.00	
S080200 PW SUBSCRIPTION EXPENSE	5,000.00	-	
S080216 PW TRAINING EXPENSE	2,000.00	-	
Total Public Works Operating Expenditures	141,600.00	14,826.54	10.47%
S982045 SST CAPITAL OUTLAY LEVEL /BURVANT PROJECT	269,835.54	-	
S080208 PW CAPITAL OUTLAY PROPERTY ACQUISITION	20,000.00	-	
Total Capital Expenditures	\$ 289,835.54	\$ -	
Total Public Works Fund Expenditures	\$ 889,201.14	\$ 45,298.85	5.09%

SUMMARY OF FUND BALANCE

REVENUES OVER EXPENDITURES BEFORE TRANSFERS	\$ 216,928.86	\$ 56,893.20	
Transfer from General Fund	-	200,000.00	
NET TRANSFERS IN/OUT	\$ -	\$ 200,000.00	
Net Change in Fund Balance	-	256,893.20	
Beginning Fund Balance	119,966.55	119,966.55	
Ending Fund Balance	\$ 1,730,730.00	\$ 376,859.75	

TOWN OF ABITA SPRINGS
BALANCE SHEET - RECREATION FUND
JANUARY 31, 2025

ASSETS:

R810020 CBT - Museum Account 6033	Unrestricted Cash	\$	44,521.12
R810000 CBT - Park & Rec Account 7382	Restricted Cash		35,445.19
R881000 LAMP Cap Outlay P&R 1123-0015	Investment		76,493.86
R815010 A/R Ad Valorem Taxes		47,229.73	
R815011 Allowance for Doubtful Account		<u>(1,029.74)</u>	
	Property Taxes Receivable (net)		46,199.99
R811000 Due to General Fund			5,550.91
	Total Assets	\$	<u>208,211.07</u>

LIABILITIES:

R835020 A/P - P&R		\$	1,936.88
R860300 P&R FM Prepaid Balance			1,455.00
R836050 Deferred Ad Valorem - Parks			2,961.55
R811002 Due to/from Utilities			11,479.05
	Total Liabilities		<u>17,832.48</u>

FUND BALANCE:

Fund Balance			190,378.59
	Total Fund Balance		<u>190,378.59</u>
	Total Liabilities and Fund Balance	\$	<u>208,211.07</u>

TOWN OF ABITA SPRINGS
STATEMENT OF REVENUES, EXPENDITURES AND CAHNGES IN FUND BALANCE
RECREATION FUND
FOR THE ONE MONTH ENDED JANUARY 31, 2025

REVENUES:

R860010 P&R Ad Valorem Income	\$	40,722.48
R860020 P&R Interest Income		307.67
R860041 P&R Farmers Market Income		2,175.00
R860042 P&R Museum Income		469.00
R860040 P&R Pavillion/Shelter Rental		25.00
Total Revenue		<u>43,699.15</u>

EXPENDITURES:

PARKS AND RECREATION EXPENDITURES:

R880022 P&R Salaries & Wages	2,468.40	
R880023 P&R Benefits & Insurance	9.36	
R880024 P&R Retirement	87.70	
R880025 P&R Payroll Taxes	167.25	
R880102 P&R Utilities - Electric	384.25	
R880104 P&R Janitorial Expense	<u>215.37</u>	
Parks & Recreation Expenditures		3,332.33

FARMERS MARKET EXPENDITURES:

R880027 P&R FMKT Salaries & Wages	2,531.31	
R880028 P&R FMKT Benefits & Insurance	631.54	
R880029 P&R FMKT Retirement	609.15	
R880030 P&R FMKT Payroll Taxes	35.56	
R880057 P&R FMKT Event Expenses	<u>600.00</u>	
Farmers Market Expenditures		4,407.56

OTHER EXPENDITURES:

R880059 Reconciliation Adjustment Expense	172.00	
R880100 P&R Computer Networking	43.48	
R880108 P&R St. Tammany Assessor Expense	206.16	
R880109 P&R Insurance Expense	<u>1,592.81</u>	
Other Expenditures		2,014.45
Total Expenditures		<u>9,754.34</u>

Excess (Deficiency) of Revenues Over Expenditures	33,944.81
Net Transfers In (Out)	<u>(14,724.48)</u>
Net Change in Fund Balance	19,220.33
Fund Balance, Beginning of Year	171,158.26
Fund Balance, Month End January 31, 2025	<u>\$ 190,378.59</u>

Town of Abita Springs
Recreation Budget-to-Actual for the One Month Ending January 31, 2025

	(A)	(B)	(C)
	Original Budget	Actual Revenues and Expenditures for the One Month Ended January 31, 2025	Percentage of Budget Used as of January 31, 2025
SUMMARY OF REVENUES			
R860010 P&R Ad Valorem Income	\$ 53,200.00	\$ 40,722.48	76.55%
R860042 P&R Museum Income	41,000.00	469.00	1.14%
R860041 P&R Farmers Market Income	53,000.00	2,175.00	4.10%
R860040 P&R Pavillion/Shelter Rental	2,500.00	25.00	1.00%
R860020 P*R Interest Income	250.00	307.67	123.07%
R860043 P&R Other Event Income Income	15,000.00	-	
R860047 P&R Christmas Celebration Donations & Income	500.00	-	
R860045 P&R 4th of July Celebtration Donations & Income	15,000.00	-	
Total Operating Revenue	180,450.00	43,699.15	24.22%
SUMMARY OF DEDICATED REVENUE			
R860050 P&R Grant Income	150,000.00	-	
Total Dedicated Revenue	150,000.00	-	
TOTAL REVENUES	\$ 330,450.00	\$ 43,699.15	13.22%
SUMMARY OF EXPENDITURES			
R880022 P&R SALARIES & WAGES	\$ 27,500.00	\$ 2,468.40	8.98%
R880023 P&R BENEFITS & INSURANCE	20.00	9.36	46.80%
R880024 P&R RETIREMENT	850.00	87.70	10.32%
R880025 P&R PAYROLL TAXES	2,000.00	167.25	8.36%
R880010 P&R OPERATING EXPENSES	3,000.00	-	
R880102 P&R UTILITIES - ELECTRIC	5,000.00	384.25	7.69%
R880104 P&R JANITORIAL EXPENSE	5,000.00	215.37	4.31%
R880105 P&R REPAIRS & MAINTENANCE	20,000.00	-	
Total Park & Recreation Expenditures	63,370.00	3,332.33	5.26%
R880041 P&R MUSEUM EVENT EXPENSE	32,201.00	-	
R880043 P&R MUSEUM OPERATING EXPENSE	3,099.00	-	
R880044 P&R MUSEUM ARCHIVING EXPENSE	3,600.00	-	
R880047 P&R MUSEUM REPAIR & MAINTENANCE	2,100.00	-	
Total Museum Expenditures	41,000.00	-	
R880057 P&R FMKT EVENT EXPENSES	7,000.00	600.00	8.57%
R880027 P&R FMKT SALARIES & WAGES	21,500.00	2,531.31	11.77%
R880028 P&R FMKT BENEFITS & INSURANCE	7,700.00	631.54	8.20%
R880029 P&R FMKT RETIREMENT	6,000.00	609.15	10.15%
R880030 P&R FMKT PAYROLL TAXES	400.00	35.56	8.89%
R880055 P&R FMKT OPERATING EXPENSES	500.00	-	
Total Farmers Market Expenditures	43,100.00	4,407.56	10.23%

Town of Abita Springs
Recreation Budget-to-Actual for the One Month Ending January 31, 2025

	(A)	(B)	(C)
	Original Budget	Actual Revenues and Expenditures for the One Month Ended January 31, 2025	Percentage of Budget Used as of January 31, 2025
R880108 P&R ST. TAMMANY ASSESSOR EXPENSE	225.00	206.16	91.63%
R880109 P&R INSURANCE EXPENSE	9,500.00	1,592.81	16.77%
R880032 P&R 4TH OF JULY CELEBRATION EXPENSE	15,500.00	-	
R880036 P&R OTHER EVENT EXPENSE	7,255.00	-	
R880037 P&R CHRISTMAS CELEBRATION EXPENSE	500.00	-	
R880100 P&R COMPUTER NETWORKING	-	43.48	
R880059 RECONCILIATION ADJUSTMENT EXPENSE	-	172.00	
Total Other Expenditures	32,980.00	2,014.45	6.11%
SUMMARY OF SPECIAL PROJECTS			
R880110 P&R CAPITAL OUTLAY EXPENSE	150,000.00	-	
Total Expenditures P&R Special Projects	150,000.00	-	
Total Park & Rec Fund Expenditures	\$ 330,450.00	\$ 9,754.34	

SUMMARY OF FUND BALANCE			
REVENUES OVER EXPENDITURES BEFORE TRANSFERS	\$ -	\$ 33,944.81	
Transfer to Utility Fund	-	(14,724.48)	
NET TRANSFERS IN/OUT	\$ -	\$ (14,724.48)	
Net Change in Fund Balance	-	19,220.33	
Beginning Fund Balance	171,158.26	171,158.26	
Ending Fund Balance	\$ 171,158.26	\$ 190,378.59	

TOWN OF ABITA SPRINGS
STATEMENT OF NET POSITION - UTILITIES FUND
JANUARY 31, 2025

ASSETS:

U210101 CBT - Utility Op/Acct 2025/5252	\$	404,966.54	
U210005 CBT - Utility Assist Fund 1708		1,290.46	
U210020 CBT - Water Well Fund 0833		<u>5,721.84</u>	
Unrestricted Cash			411,978.84
U210031 CBT - Meter Deposit 5228		25,374.07	
U210040 CBT - UF Reserve Sewer 5899		5,662.86	
U210050 CBT- UF SewerContingency 5902		9,180.17	
U210060 CBT - UF SewerSinking Fund 5775		109,524.53	
U210900 CBT - LT Bond 2019 UF 7307		<u>192,178.47</u>	
Restricted Cash			341,920.10
U221020 LAMP Water Well Fund 1123-0001		188,131.63	
U221031 LAMP Meter Deposits 1123-0005		164,874.14	
U221040 LAMP Reserve Sewer 1123-0006		176,075.87	
U221050 LAMP SewerContingency 1123-0007		250,272.07	
U221060 LAMP UF SewerSinking 1123-0002		1,509,841.12	
U221000 LAMP Infra Fees UF 1123-0014		168,781.21	
U121000 LAMP ARP Funds 1123-0013		881,584.10	
U221005 LAMP Utility Assist 1123-0016		<u>4,440.51</u>	
Restricted Investments			3,344,000.65
U215010 Customer Accounts Receivable		218,304.68	
U217000 Allowance for Bad Debt		<u>(14,999.85)</u>	
Accounts Receivable (net)			203,304.83
U212100 Prepaid Gas		7,295.56	
U216020 Prepaid Insurance		42,133.25	
U216021 Prepaid Expense		<u>20,825.00</u>	
Prepaid Expenses			70,253.81
U213850 Bond Issuance Cost			(0.28)
U213500 Plant & Equipment		169,365.94	
U213560 Construction in Progress		819,134.09	
U213570 Software		42,339.65	
U213510 Buldings and Bulding Improvements		35,808.33	
U213520 Vehicles		17,600.00	
U213530 Gas Distribution System		150,034.67	
U213535 Sewer Plant and Lines		7,907,188.40	
U213540 Water Distribution System		1,795,605.69	
U213600 Reserve for Depreciation		<u>(3,924,451.53)</u>	
Fixed Assets (net)			<u>7,012,625.24</u>
		Total Assets	<u>11,384,083.19</u>

DEFERRED OUTFLOWS OF RESOURCES:

U230000 Deferred Outflows-Pension		<u>158,510.00</u>	
Total Deferred Outflows of Resources			158,510.00
U224040 Due to/from PW		36,939.32	
U224030 Due to/from Park & Rec		11,479.05	
U224060 UF Due to/from Cemetary		<u>3,464.77</u>	
Due from other funds			<u>51,883.14</u>
Total Assets and Deferred Outflows of Resources	\$		<u><u>11,594,476.33</u></u>

TOWN OF ABITA SPRINGS
STATEMENT OF NET POSITION - UTILITIES FUND
JANUARY 31, 2025

LIABILITIES:

U235020 Accounts Payable - UF		101,392.63
U245200 Refundable Customer Deposits		163,420.51
U235150 Accrued Compensated Absences	16,143.00	
U235125 Accrued Wages	5,913.00	
U235130 Accrued Payroll Taxes	115.00	
Accrued Payroll & Payroll Taxes		22,171.00
U235100 Accrued Interest Payable		17,789.00
U245424 ST - Series 2020 GOB	60,000.00	
U245800 Revenue Bonds Payable - Current	18,000.00	
U245803 DEQ 2017 Bonds-Current Portion	290,000.00	
U245804 Bond Payable 2019 LTRB - Current	106,000.00	
U245415 UF Bonds Pay-Rev Refund 2004	103,000.00	
U245418 Utilities Revenue Bond - 2017	3,894,016.43	
U245421 Bond Payable 2019 LTRB	452,000.00	
U245422 GOB Series 2020 - Chase Bank	595,000.00	
U245423 GOB Series 2020 - LPFA	125,000.00	
Bonds Payable		5,643,016.43
U245300 Net Pension Liability		723,411.00
U235400 Deferred Revenue - ARA		847,950.00
U224020 Due to/from General Fund	499,874.83	
Due from other funds		499,874.83
Total Liabilities		8,019,025.40

DEFERRED INFLOWS OF RESOURCES

U250000 Deferred Inflows-Pension		12,644.00
Total Liabilities and Deferred Inflows of Resources		8,031,669.40

NET POSITION

\$ 3,562,806.93

TOWN OF ABITA SPRINGS
STATEMENT OF REVENUES AND EXPENSE AND CHANGES IN NET POSITION - UTILITY FUND
FOR THE ONE MONTH ENDED JANUARY 31, 2025

REVENUES:

GAS REVENUES:

U260106 UF Gas Sales - Residential	\$ 57,368.75	
U260107 UF Gas Sales - Commercial	15,114.18	
U260108 UF Gas Service Fee	1,083.65	
U260109 UF Gas Late Fees	1,051.56	
U260113 UF GAS LINE EXTENSION FEES	<u>318.67</u>	
Gas Revenues		74,936.81

WATER REVENUES:

U260205 UF Water Safe Drinking Program	64.15	
U260207 UF Water Sales - Residential	21,475.27	
U260208 UF Water Sales - Commercial	4,230.53	
U260209 UF Water Service Fees	1,291.00	
U260210 UF Water Tower Rental Income	1,740.76	
U260212 UF Water Late Fees	<u>644.35</u>	
Water Revenues		29,446.06

SEWER REVENUES:

U260306 UF Sewer Sales - Residential	39,557.64	
U260307 UF Sewer Sales - Commercial	4,232.40	
U260308 UF Sewer Service Fees	1,207.00	
U260311 UF Sewer Late Fees	<u>932.64</u>	
Sewer Revenues		45,929.68

GARBAGE REVENUES:

U260402 UF Garbage Sales - Residential	33,397.00	
U260403 UF Garbage Sales - Commercial	320.40	
U260404 UF Garbage Service Fees	1,256.00	
U260406 UF Garbage Late Fees	<u>602.79</u>	
Garbage Revenues		35,576.19

OTHER REVENUES:

U260507 UF Interest Income	12,797.03	
U260510 UF Utility Assist Fund Income	72.24	
U260512 UF Nonrefundable Deposit Fee	500.00	
U260513 UF Infrastructure Capacity Fees	<u>833.33</u>	
Other Revenues		<u>14,202.60</u>
Total Revenues		<u><u>200,091.34</u></u>

TOWN OF ABITA SPRINGS
STATEMENT OF REVENUES AND EXPENSE AND CHANGES IN NET POSITION - UTILITY FUND
FOR THE ONE MONTH ENDED JANUARY 31, 2025

EXPENSES:

GENERAL OPERATING EXPENSES:

U280504 UF Billing Expense	1,090.35	
U280505 UF Computer Networking	1,600.86	
U280500 UF Software Subscription Expense	1,389.60	
U280508 UF Dues & Subscriptions	144.80	
U280509 UF Insurance Expense	6,577.32	
U280512 UF Legal & Professional	175.00	
U280513 UF Office Supply & Expense	196.64	
U280514 UF Phone & Internet	1,134.67	
U280515 UF Postage	129.71	
U280519 UF Uniforms	388.22	
U280520 Credit Card Processing Fees	1,783.77	
U280521 UF Physicals & Drug Testing	150.00	
	<hr/>	
Utility General Operating Expenses		14,760.94

GAS OPERATING EXPENSES:

U280101 UF Gas Salaries & Wages	10,829.09	
U280102 UF Gas Benefits & Insurance	1,669.61	
U280103 UF Gas Retirement	2,392.15	
U280104 UF Gas Payroll Taxes	161.23	
U280106 UF Gas Repair & Maintenance	1,908.90	
U280108 UF Gas Natural Gas Purchases	46,863.73	
U280109 UF Gas Utilities - Electric	117.60	
	<hr/>	
Gas Operating Expenses		63,942.31

GARBAGE OPERATING EXPENSES

U280401 UF Garbage Pickup - Residential	32,354.10	
U280402 UF Garbage Pickup - Commercial	83.00	
	<hr/>	
Garbage Operating Expenses		32,437.10

WATER OPERATING EXPENSES:

U280201 UF Water Salaries & Wages	16,275.38	
U280202 UF Water Benefits & Insurance	3,582.19	
U280203 UF Water Retirement	3,694.02	
U280204 UF Water Payroll Taxes	235.19	
U280206 UF Water Repair & Maintenance	79.92	
U280210 UF Water Utilities - Electric	1,029.51	
	<hr/>	
Water Operating Expenses		24,896.21

SEWER OPERATING EXPENSES:

U280301 UF Sewer Salaries & Wages	16,275.38	
U280302 UF Sewer Benefits & Insurance	3,582.19	
U280303 UF Sewer Retirement	3,694.02	
U280304 UF Sewer Payroll Taxes	235.19	
U280306 UF Sewer Repair & Maintenance	267.08	
U280310 UF Sewer Utilities - Electric	5,339.07	
	<hr/>	
Sewer Operating Expenses		29,392.93

U280526 Reconciliation Adjustment Expense	6,892.83	
U280507 UF Depreciation	20,404.50	
	<hr/>	
Non-Operating Expenses		27,297.33

Total Expenses	Total Expenses	<hr/> 192,726.82 <hr/>
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TOWN OF ABITA SPRINGS
STATEMENT OF REVENUES AND EXPENSE AND CHANGES IN NET POSITION - UTILITY FUND
FOR THE ONE MONTH ENDED JANUARY 31, 2025

Income (loss) before transfers	7,364.52
Net Transfers In (Out)	<u>25,089.48</u>
Change in net position	32,454.00
Net position, beginning of year	<u>3,530,352.93</u>
Net position, month end January 31, 2025	<u><u>\$ 3,562,806.93</u></u>

Town of Abita Springs
Utility Fund Budget-to-Actual for the One Month Ending January 31, 2025

	(A)	(B)	(C)
	Original Budget	Actual Revenues and Expenditures for the One Month Ended January 31, 2025	Percentage of Budget Used as of January 31, 2025
SUMMARY OF REVENUES			
U260113 UF GAS LINE EXTENSION FEES	\$ 25,000.00	\$ 318.67	1.27%
U260106 UF GAS SALES - RESIDENTIAL	450,000.00	57,368.75	12.75%
U260107 UF GAS SALES - COMMERCIAL	150,000.00	15,114.18	10.08%
U260101 UF GAS CONNECT FEES	10,000.00	-	
U260109 UF GAS LATE FEES	3,500.00	1,051.56	30.04%
U260108 UF GAS SERVICE FEE	13,500.00	1,083.65	8.03%
GAS REVENUES	652,000.00	74,936.81	11.49%
U260213 UF WATER LINE EXTENSION FEES	15,000.00	-	
U260207 UF WATER SALES - RESIDENTIAL	363,704.00	21,475.27	5.90%
U260208 UF WATER SALES - COMMERCIAL	80,000.00	4,230.53	5.29%
U260201 UF WATER CONNECT FEES	5,000.00	-	
U260212 UF WATER LATE FEES	3,500.00	644.35	18.41%
U260210 UF WATER TOWER RENTAL INCOME	20,000.00	1,740.76	8.70%
U260205 UF WATER SAFE DRINKING PROGRAM	1,000.00	64.15	6.42%
U260209 UF WATER SERVICE FEES	17,000.00	1,291.00	7.59%
WATER REVENUES	505,204.00	29,446.06	5.83%
U260313 UF SEWER LINE EXTENSION FEES	25,000.00	-	
U260306 UF SEWER SALES - RESIDENTIAL	656,187.00	39,557.64	6.03%
U260307 UF SEWER SALES - COMMERCIAL	81,102.00	4,232.40	5.22%
U260301 UF SEWER CONNECT FEES	5,000.00	-	
U260311 UF SEWER LATE FEES	5,400.00	932.64	17.27%
U260308 UF SEWER SERVICE FEES	15,500.00	1,207.00	7.79%
SEWER REVENUES	788,189.00	45,929.68	5.83%
U260402 UF GARBAGE SALES - RESIDENTIAL	400,500.00	33,397.00	8.34%
U260403 UF GARBAGE SALES - COMMERCIAL	3,500.00	320.40	9.15%
U260405 UF GARBAGE CONNECT FEES	250.00	-	
U260406 UF GARBAGE LATE FEES	3,500.00	602.79	17.22%
U260404 UF GARBAGE SERVICE FEES	15,600.00	1,256.00	8.05%
GARBAGE REVENUES	423,350.00	35,576.19	8.40%
U260512 UF NONREFUNDABLE DEPOSIT FEE	6,800.00	500.00	7.35%
U260513 UF INFRASTRUCTURE CAPACITY FEES	24,000.00	833.33	3.47%
U260507 UF INTEREST INCOME	140,000.00	12,797.03	9.14%
U260510 UF UTILITY ASSIST FUND INCOME	800.00	72.24	9.03%
OTHER REVENUES	171,600.00	14,202.60	8.28%
Total Operating Revenues	2,540,343.00	200,091.34	7.88%
SUMMARY OF REVENUES DEDICATED FUNDS			
UF UIL Connection DEQ Loan (Reimbursement for 2024 expenses)	130,000.00	-	
U260310 UF SEWER GRANT INCOME (DEQ, Water Sector, ARP Funds)	6,110,057.50	-	
Total Dedicated Revenues	6,240,057.50	-	
TOTAL REVENUES	\$ 8,780,400.50	\$ 200,091.34	2.28%

Town of Abita Springs
Utility Fund Budget-to-Actual for the One Month Ending January 31, 2025

	(A)	(B)	(C)
	Original Budget	Actual Revenues and Expenditures for the One Month Ended January 31, 2025	Percentage of Budget Used as of January 31, 2025
SUMMARY OF EXPENDITURES			
U280208 UF WATER TESTING	\$ 2,000.00	\$ -	
U280501 UF ACCOUNTING/AUDITING	40,800.00	-	
U280502 UF ADVERTISING EXPENSE	500.00	-	
U280504 UF BILLING EXPENSE	12,000.00	1,090.35	9.09%
U280505 UF COMPUTER NETWORKING	20,000.00	1,600.86	8.00%
U280508 UF DUES & SUBSCRIPTIONS	4,500.00	144.80	3.22%
U280509 UF INSURANCE EXPENSE	70,300.00	6,577.32	9.36%
U280512 UF LEGAL & PROFESSIONAL	50,000.00	175.00	0.35%
U280513 UF OFFICE SUPPLY & EXPENSE	3,000.00	196.64	6.55%
U280514 UF PHONE & INTERNET	12,000.00	1,134.67	9.46%
U280515 UF POSTAGE	1,200.00	129.71	10.81%
U280500 UF SOFTWARE SUBSCRIPTION EXPENSE	15,000.00	1,389.60	9.26%
U280518 UF TRAINING	3,000.00	-	
U280519 UF UNIFORMS	5,000.00	388.22	7.76%
U280521 UF PHYSICALS & DRUG TESTING	2,500.00	150.00	6.00%
U280522 UF BANK NSF FEES	100.00	-	
U280606 UF SMALL EQUIPMENT & TOOLS	5,000.00	-	
U280520 CREDIT CARD PROCESSING FEES	-	1,783.77	
UTILITY GENERAL OPERATING EXPENSES	246,900.00	14,760.94	5.98%
U280101 UF GAS SALARIES & WAGES	91,500.00	10,829.09	11.84%
U280102 UF GAS BENEFITS & INSURANCE	24,000.00	1,669.61	6.96%
U280103 UF GAS RETIREMENT	26,000.00	2,392.15	9.20%
U280104 UF GAS PAYROLL TAXES	1,800.00	161.23	8.96%
U280106 UF GAS REPAIR & MAINTENANCE	180,000.00	1,908.90	1.06%
U280108 UF GAS NATURAL GAS PURCHASES	250,000.00	46,863.73	18.75%
U280109 UF GAS UTILITIES - ELECTRIC	1,500.00	117.60	7.84%
U280111 UF GAS REPORTS & TRAINING	7,500.00	-	
GAS OPERATING EXPENSES	582,300.00	63,942.31	10.98%
U280402 UF GARBAGE PICKUP - COMMERCIAL	1,000.00	83.00	8.30%
U280401 UF GARBAGE PICKUP - RESIDENTIAL	395,000.00	32,354.10	8.19%
GARBAGE OPERATION EXPENSES	396,000.00	32,437.10	8.19%
U280201 UF WATER SALARIES & WAGES	145,000.00	16,275.38	11.22%
U280202 UF WATER BENEFITS & INSURANCE	47,000.00	3,582.19	7.62%
U280203 UF WATER RETIREMENT	41,000.00	3,694.02	9.01%
U280204 UF WATER PAYROLL TAXES	2,600.00	235.19	9.05%
U280206 UF WATER REPAIR & MAINTENANCE	150,131.65	79.92	0.05%
U280210 UF WATER UTILITIES - ELECTRIC	15,000.00	1,029.51	6.86%
U280211 UF WATER WELL/TOWER REPAIRS & MAINTENANCE	25,000.00	-	
WATER OPERATING EXPENSES	425,731.65	24,896.21	5.85%
U280523 UF AUTO & EQUIPMENT FUEL	15,000.00	-	
U280602 UF AUTO REPAIR & MAINTENANCE	10,000.00	-	
U280603 UF EQUIPMENT REPAIRS & MAINTENANCE	10,000.00	-	
U280301 UF SEWER SALARIES & WAGES	145,000.00	16,275.38	11.22%
U280302 UF SEWER BENEFITS & INSURANCE	47,000.00	3,582.19	7.62%
U280303 UF SEWER RETIREMENT	41,000.00	3,694.02	9.01%
U280304 UF SEWER PAYROLL TAXES	2,600.00	235.19	9.05%
U280306 UF SEWER REPAIR & MAINTENANCE	100,000.00	267.08	0.27%
U280307 UF SEWER PLANT REPAIR & MAINTENANCE	25,000.00	-	
U280308 UF UIL SEWER TREATMENT EXPENSE	151,000.00	-	
U280310 UF SEWER UTILITIES - ELECTRIC	55,000.00	5,339.07	9.71%
SEWER OPERATING EXPENSES	601,600.00	29,392.93	4.89%

Town of Abita Springs
Utility Fund Budget-to-Actual for the One Month Ending January 31, 2025

	(A)	(B)	(C)
	Original Budget	Actual Revenues and Expenditures for the One Month Ended January 31, 2025	Percentage of Budget Used as of January 31, 2025
U280604 BARN/SHOP REPAIRS & MAINTENANCE	1,000.00	-	
U280503 UF UTILITIES ASSISTANCE FUND DISBURSEMENT	1,000.00	-	
U280507 UF DEPRECIATION	244,854.00	20,404.50	8.33%
U280316 UF DEQ LOAN ADMIN EXPENSE	21,000.00	-	
U280315 UF DEQ LOAN INTEREST EXPENSE	25,000.00	-	
U280321 UF GENERAL OBLIGATION BOND 2020 PROF. EXPENSES	400.00	-	
U280511 UF INTEREST EXPENSE 2020 BOND	13,030.00	-	
U285000 UF INTEREST EXPENSE 2019 LPFA BOND	13,970.00	-	
U280526 RECONCILIATION ADJUSTMENT EXPENSE	-	6,892.83	
NON-OPERATING EXPENSES	320,254.00	27,297.33	8.52%
Total Expenditures by Department	2,572,785.65	192,726.82	7.49%
SUMMARY OF EXPENDITURES -SPECIAL PROJECTS			
WWTP PROJECT EXPENSES (LEMOINE CONTRACT)	5,750,252.35	-	
WWTP PROJECT ENGINEERING EXPENSES (FAIRWAY)	320,862.50	-	
KELLER STREET SEWER PUMPING STATION DESIGN	136,500.00	-	
EXPENDITURES SPECIAL PROJECTS	6,207,614.85	-	
TOTAL EXPENDITURES	8,780,400.50	192,726.82	2.19%

SUMMARY OF FUND BALANCE

REVENUES OVER EXPENDITURES BEFORE TRANSFERS	-	7,364.52	
Transfer from General Fund	-	10,365.00	
Transfer from Recreation Fund	-	14,724.48	
NET TRANSFERS IN/OUT	-	25,089.48	
CHANGE IN NET POSITION	-	32,454.00	
Fund Balance, beginning of year	3,530,352.93	3,530,352.93	
Fund Balance, end of year	\$ 3,530,352.93	\$ 3,562,806.93	



RESOLUTION TO ACCEPT THE LOUISIANA COMPLIANCE QUESTIONNAIRE

WHEREAS, the Louisiana Compliance Questionnaire is a required part of a financial audit of Louisiana governmental units; and,

WHEREAS, upon completion, the questionnaire must be presented to and adopted by the governing body by means of a formal resolution in an open meeting; and,

WHEREAS, the Board of Aldermen is not an investigative body; and,

WHEREAS, the administration has confirmed that it has provided all relevant documents from the original source in compliance with state law; and,

WHEREAS, it is understood that the board is not certifying the accuracy of the provided documents; and,

WHEREAS, the completed questionnaire and a copy of the adoption instrument must be given to the auditor.

NOW, THEREFORE BE IT RESOLVED, by the Board of Alderman of the Town of Abita Springs, that the Louisiana Compliance Questionnaire for Fiscal Year 2024 as presented by the Town Administration, be hereby accepted, and approved and that a certified copy of this resolution be forwarded to the firm of Griffin & Furman L.L.C.

This resolution adopted on motion of _____, seconded by _____, on the ____ day of _____ 2025.

The vote was:

Yeas:

Nays:

Absent:

Abstain:

ATTEST

JANET DUFRENE, TOWN CLERK

**LOUISIANA COMPLIANCE QUESTIONNAIRE
(For Audit Engagements of Governments)**

Dear Chief Executive Officer:

Attached is the Louisiana Compliance Questionnaire that is to be completed by you or your staff. This questionnaire is a required part of a financial audit of Louisiana state and local government agencies. The completed and signed questionnaire must be presented to and adopted by the governing body, if any, of your organization by means of a formal resolution in an open meeting. Independently elected officials should sign the document, in lieu of such a resolution.

The completed and signed questionnaire and a copy of the adoption instrument, if appropriate, **must be given to the auditor at the beginning of the audit.** The auditor will, during the course of his/her regular audit, test the accuracy of the responses in the questionnaire. It is not necessary to return the questionnaire to the Legislative Auditor's office.

Certain portions of the questionnaire may not be applicable to your organization. In such cases, it is appropriate to mark the representation "not applicable." However, you must respond to each applicable representation. A 'yes' answer indicates that you have complied with the applicable law or regulation. A 'no' answer to any representation indicates a possible violation of law or regulation and, as such, should be fully explained. These matters will be reviewed by the auditor during the course of his/her audit. Please feel free to attach a further explanation of any representation.

Your cooperation in this matter will be greatly appreciated.

Sincerely,

Michael J Waguespack, CPA
Louisiana Legislative Auditor

Enclosure

LOUISIANA COMPLIANCE QUESTIONNAIRE
(For Audit Engagements of Government Agencies)

_____(Date Transmitted)

Griffin & Furman, LLC
Certified Public Accountants
P.O. Box 983
Mandeville, LA 70470

In connection with your audit of our financial statements as of December 31, 2024 and for Fiscal Year January 1, 2024 through December 31, 2024, for the purpose of expressing an opinion as to the fair presentation of our financial statements in accordance with accounting principles generally accepted in the United States of America, to assess our internal control structure as a part of your audit, and to review our compliance with applicable laws and regulations, we confirm, to the best of our knowledge and belief, the following representations. These representations are based on the information available to us as of _____(date completed/date of the representations).

PART I. AGENCY PROFILE

1. Name and address of the organization.

Town of Abita Springs
P.O. Box 461
Abita Springs LA 70420

2. List the population of the municipality or parish based upon the last official United States Census or most recent official census (municipalities and police juries only). Include the source of the information.

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3. List names, addresses, and telephone numbers of entity officials. Include elected/appointed members of the governing board, chief executive and fiscal officer, and legal counsel.

Daniel J. Curtis
22260 Main St
Abita Springs LA 70420
985-373-2971

W.E. "Pat" Patterson, III
71240 Sanders St
Abita Springs, LA 70420
985-264-9012

Stephen Saussy
P.O. Box 461
Abita Springs, LA 70420
985-892-0711

E.J. Boudreaux
P.O. Box 461
Abita Springs LA 70420
985-778-1495

Regan K. Contois
P.O. Box 461
Abita Springs LA 70420
985-892-0711

Eric Templet
22040 12th St
Abita Springs, LA 70420
985-373-5257

4. Period of time covered by this questionnaire.

January 1,2024 through December 31,2024

5. The entity has been organized under the following provisions of the Louisiana Revised Statute(s) (R.S.) and, if applicable, local resolutions/ordinances.

THE LAWRASON ACT (R.S. 33:321-463)

6. Briefly describe the public services provided.

The Town of Abita Springs provides a range of essential public services to its residents, including natural gas, water and wastewater utilities, maintenance of public streets and drainage systems, police protection, code enforcement, permitting and inspections, parks and recreation programs, cultural and community events, and general government administration.

7. Expiration date of current elected/appointed officials' terms.

December 31, 2026

LEGAL COMPLIANCE

PART II. PUBLIC BID LAW

8. The provisions of the public bid law, R.S. Title 38:2211-2296, and, where applicable, the regulations of the Division of Administration, State Purchasing Office have been complied with.

A) All public works purchases exceeding \$250,000 have been publicly bid.

B) All material and supply purchases exceeding \$60,000 have been publicly bid.

Yes ☒ No ☐ N/A ☐

PART III. CODE OF ETHICS LAW FOR PUBLIC OFFICIALS AND PUBLIC EMPLOYEES

9. It is true that no employees or officials have accepted anything of value, whether in the form of a service, loan, or promise, from anyone that would constitute a violation of R.S. 42:1101-1124.

Yes ☒ No ☐ N/A ☐

10. It is true that no member of the immediate family of any member of the governing authority, or the chief executive of the governmental entity, has been employed by the governmental entity after April 1, 1980, under circumstances that would constitute a violation of R.S. 42:1119.

Yes ☒ No ☐ N/A ☐

PART IV. LAWS AFFECTING BUDGETING

11. We have complied with the budgeting requirements of the Local Government Budget Act (R.S. 39:1301-15) R.S. 39:33, or R.S. 39:1331-1342, as applicable:

A. Local Budget Act

1. We have adopted a budget for the general fund and all special revenue funds (R.S. 39:1305). **YES**

2. The chief executive officer, or equivalent, has prepared a proposed budget that included a budget message, a proposed budget for the general fund and each special revenue fund, and a budget adoption instrument that defined the authority of the chief executive and administrative officers to make budgetary amendments within various budget classifications without approval by the governing authority, as well as those powers reserved solely to the governing authority. Furthermore, the proposed expenditures did not exceed estimated funds to be available during the period (R.S. 39:1305). **YES**

3. The proposed budget was submitted to the governing authority and made available for public inspection at least 15 days prior to the beginning of the budget year (R.S. 39:1306). **YES**

4. To the extent that proposed expenditures were greater than \$500,000, we have made the budget available for public inspection and have advertised its availability in our official journal. The advertisement included the date, time, and place of the public hearing on the budget. Notice has also

been published certifying that all actions required by the Local Government Budget Act have been completed (R.S. 39:1307). **YES**

5. If required, the proposed budget was made available for public inspection at the location required by R.S. 39:1308. **YES**

6. All action necessary to adopt and finalize the budget was completed prior to the date required by state law. The adopted budget contained the same information as that required for the proposed budget (R.S. 39:1309). **YES**

7. After adoption, a certified copy of the budget has been retained by the chief executive officer or equivalent officer (R.S. 39:1309). **YES**

8. To the extent that proposed expenditures were greater than \$500,000, the chief executive officer or equivalent notified the governing authority in writing during the year when actual receipts plus projected revenue collections for the year failed to meet budgeted revenues by five percent or more, or when actual expenditures plus projected expenditures to year end exceeded budgeted expenditures by five percent or more (R.S. 39:1311). **NO**

9. The governing authority has amended its budget when notified, as provided by R.S. 39:1311. (Note, general and special revenue fund budgets should be amended, regardless of the amount of expenditures in the fund, when actual receipts plus projected revenue collections for the year fail to meet budgeted revenues by five percent or more; or when actual expenditures plus projected expenditures to year end exceed budgeted expenditures by five percent or more. State law exempts from the amendment requirements special revenue funds with anticipated expenditures of \$500,000 or less, and exempts special revenue funds whose revenues are expenditure-driven - primarily federal funds-from the requirement to amend revenues.)

Yes [] No [☒] N/A []

B. State Budget Requirements

1. The state agency has complied with the budgetary requirements of R.S. 39:33.

Yes [] No [] N/A [☒]

C. Licensing Boards

1. The licensing board has complied with the budgetary requirements of R.S. 39:1331-1342.

Yes [] No [] N/A [☒]

PART V. ACCOUNTING, AUDITING, AND FINANCIAL REPORTING LAWS

12. We have maintained our accounting records in such a manner as to provide evidence of legal compliance and the preparation of annual financial statements to comply with R.S. 24:513 and 515, and/or 33:463.

Yes [☒] No [] N/A []

13. All non-exempt governmental records are available as a public record and have been retained for at least three years, as required by R.S. 44:1, 44:7, 44:31, and 44:36.

Yes [☒] No [] N/A []

14. We have filed our annual financial statements in accordance with R.S. 24:514, and 33:463 where applicable.

Yes [☒] No [] N/A []

15. We have had our financial statements audited in a timely manner in accordance with R.S. 24:513.

Yes [] No [☒] N/A []

16. We did not enter into any contracts that utilized state funds as defined in R.S. 39:72.1 A. (2); and that were subject to the public bid law (R.S. 38:2211, et seq.), while the agency was not in compliance with R.S. 24:513 (the audit law).

Yes [☒] No [] N/A []

17. We have complied with R.S. 24:513 A. (3) regarding disclosure of compensation, reimbursements, benefits and other payments to the agency head, political subdivision head, or chief executive officer.

Yes ☒ No ☐ N/A ☐

18. We have remitted all fees, fines, and court costs collected on behalf of other entities, in compliance with applicable Louisiana Revised Statutes or other laws.

Yes ☒ No ☐ N/A ☐

19. We have complied with R.S. 24:515.2 regarding reporting of pre- and post- adjudication court costs, fines and fees assessed or imposed; the amounts collected; the amounts outstanding; the amounts retained; the amounts disbursed, and the amounts received from disbursements.

Yes ☒ No ☐ N/A ☐

PART VI. MEETINGS

20. We have complied with the provisions of the Open Meetings Law, provided in R. S. 42:11 through 42:28.

Yes ☒ No ☐ N/A ☐

PART VII. ASSET MANAGEMENT LAWS

21. We have maintained records of our fixed assets and movable property records, as required by R.S. 24:515 and/or 39:321-332, as applicable.

Yes ☒ No ☐ N/A ☐

PART VIII. FISCAL AGENCY AND CASH MANAGEMENT LAWS

22. We have complied with the fiscal agency and cash management requirements of R.S. 39:1211-45 and 49:301-327, as applicable.

Yes ☒ No ☐ N/A ☐

PART IX. DEBT RESTRICTION LAWS

23. It is true we have not incurred any long-term indebtedness without the approval of the State Bond Commission, as provided by Article VII, Section 8 of the 1974 Louisiana Constitution, Article VI, Section 33 of the 1974 Louisiana Constitution, and R.S. 39:1410.60-1410.65.

Yes ☒ No ☐ N/A ☐

24. We have complied with the debt limitation requirements of state law (R.S. 39:562).

Yes ☒ No ☐ N/A ☐

25. We have complied with the reporting requirements relating to the Fiscal Review Committee of the State Bond Commission (R.S. 39:1410.62).

Yes ☐ No ☐ N/A ☒

PART X. REVENUE AND EXPENDITURE RESTRICTION LAWS

26. We have restricted the collections and expenditures of revenues to those amounts authorized by Louisiana statutes, tax propositions, and budget ordinances.

Yes ☒ No ☐ N/A ☐

27. It is true we have not advanced wages or salaries to employees or paid bonuses in violation of Article VII, Section 14 of the 1974 Louisiana Constitution, R.S. 14:138, and AG opinion 79-729.

Yes ☒ No ☐ N/A ☐

28. It is true that no property or things of value have been loaned, pledged, or granted to anyone in violation of Article VII, Section 14 of the 1974 Louisiana Constitution.

Yes ☒ No ☐ N/A ☐

PART XI. ISSUERS OF MUNICIPAL SECURITIES

29. It is true that we have complied with the requirements of R.S. 39:1438.C.

Yes [☒] No [☐] N/A [☐]

PART XI. QUESTIONS FOR SPECIFIC GOVERNMENTAL UNITS

Parish Governments

30. We have adopted a system of road administration that provides as follows:

- A. Approval of the governing authority of all expenditures, R.S. 48:755(A).
- B. Development of a capital improvement program on a selective basis, R.S. 48:755.
- C. Centralized purchasing of equipment and supplies, R.S. 48:755.
- D. Centralized accounting, R.S. 48:755.
- E. A construction program based on engineering plans and inspections, R.S. 48:755.
- F. Selective maintenance program, R.S. 48:755.
- G. Annual certification of compliance to the auditor, R.S. 48:758.

Yes [☐] No [☐] N/A [☒]

School Boards

31. We have complied with the general statutory, constitutional, and regulatory provisions of the Louisiana Department of Education, R.S. 17:51-400.

Yes [☐] No [☐] N/A [☒]

32. We have complied with the regulatory circulars issued by the Louisiana Department of Education that govern the Minimum Foundation Program.

Yes [☐] No [☐] N/A [☒]

33. We have, to the best of our knowledge, accurately compiled the performance measurement data contained in the following schedules and recognize that your agreed-upon procedures will be applied to such schedules and performance measurement data:

Parish school boards are required to report, as part of their annual financial statements, measures of performance. These performance indicators are found in the supplemental schedules:

- Schedule 1, General Fund Instructional and Support Expenditures and Certain Local Revenue Sources
- Schedule 2, Class Size Characteristics

We have also, to the best of our knowledge, accurately compiled the performance measurement data contained in the following schedules, and recognize that although the schedules will not be included in the agreed-upon procedures report, the content of the schedules will be tested and reported upon by school board auditors in the school board performance measures agreed-upon procedures report:

- Education Levels of Public School Staff
- Experience of Public Principals, Assistant Principals, and Full-time Classroom Teachers
- Public School Staff Data: Average Salaries

We understand that the content of the first two schedules will be tested and reported upon together.

Yes [☐] No [☐] N/A [☒]

Tax Collectors

34. We have complied with the general statutory requirements of R.S. 47.

Yes [☐] No [☐] N/A [☒]

Sheriffs

35. We have complied with the state supplemental pay regulations of R.S. 40:1667.7.

Yes [☐] No [☐] N/A [☒]

36. We have complied with R.S. 13:5535 relating to the feeding and keeping of prisoners.
Yes ☐ No ☐ N/A ☒

District Attorneys

37. We have complied with the regulations of the DCFS that relate to the Title IV-D Program.
Yes ☐ No ☐ N/A ☒

Assessors

38. We have complied with the regulatory requirements found in R.S. Title 47.
Yes ☐ No ☐ N/A ☒

39. We have complied with the regulations of the Louisiana Tax Commission relating to the reassessment of property.
Yes ☐ No ☐ N/A ☒

Clerks of Court

40. We have complied with R.S. 13:751-917 and applicable sections of R.S. 11:1501-1562.
Yes ☐ No ☐ N/A ☒

Libraries

41. We have complied with the regulations of the Louisiana State Library.
Yes ☐ No ☐ N/A ☒

Municipalities

42. Minutes are taken at all meetings of the governing authority (R.S. 42:20).
Yes ☒ No ☐ N/A ☐

43. Minutes, ordinances, resolutions, budgets, and other official proceedings of the municipalities are published in the official journal (R.S. 43:141-146 and A.G. 86-528).
Yes ☒ No ☐ N/A ☐

44. All official action taken by the municipality is conducted at public meetings (R.S. 42:11 to 42:28).
Yes ☒ No ☐ N/A ☐

Airports

45. We have submitted our applications for funding airport construction or development to the Department of Transportation and Development as required by R.S. 2:802.
Yes ☐ No ☐ N/A ☒

46. We have adopted a system of administration that provides for approval by the department for any expenditures of funds appropriated from the Transportation Trust Fund, and no funds have been expended without department approval (R.S. 2:810).
Yes ☐ No ☐ N/A ☒

47. All project funds have been expended on the project and for no other purpose (R.S. 2:810).
Yes ☐ No ☐ N/A ☒

48. We have certified to the auditor, on an annual basis, that we have expended project funds in accordance with the standards established by law (R.S. 2:811).
Yes ☐ No ☐ N/A ☒

Ports

49. We have submitted our applications for funding port construction or development to the Department of Transportation and Development as required by R.S. 34:3452.
Yes ☐ No ☐ N/A ☒

50. We have adopted a system of administration that provides for approval by the department for any expenditures of funds made out of state and local matching funds, and no funds have been expended without department approval (R.S. 34:3460).
Yes ☐ No ☐ N/A ☒

51. All project funds have been expended on the project and for no other purpose (R.S. 34:3460).
Yes ☐ No ☐ N/A ☒

52. We have established a system of administration that provides for the development of a capital

improvement program on a selective basis, centralized purchasing of equipment and supplies, centralized accounting, and the selective maintenance and construction of port facilities based upon engineering plans and inspections (R.S. 34:3460).

Yes ☐ No ☐ N/A ☒

53. We have certified to the auditor, on an annual basis, that we have expended project funds in accordance with the standards established by law (R.S. 34:3461).

Yes ☐ No ☐ N/A ☒

Sewerage Districts

54. We have complied with the statutory requirements of R.S. 33:3881-4159.10.

Yes ☐ No ☐ N/A ☒

Waterworks Districts

55. We have complied with the statutory requirements of R.S. 33:3811-3837.

Yes ☐ No ☐ N/A ☒

Utility Districts

56. We have complied with the statutory requirements of R.S. 33:4161-4546.21.

Yes ☐ No ☐ N/A ☒

Drainage and Irrigation Districts

57. We have complied with the statutory requirements of R.S. 38:1601-1707 (Drainage Districts); R.S. 38:1751-1921 (Gravity Drainage Districts); R.S. 38:1991-2048 (Levee and Drainage Districts); or R.S. 38:2101-2123 (Irrigation Districts), as appropriate.

Yes ☐ No ☐ N/A ☒

Fire Protection Districts

58. We have complied with the statutory requirements of R.S. 40:1491-1509.

Yes ☐ No ☐ N/A ☒

Other Special Districts

59. We have complied with those specific statutory requirements of state law applicable to our district.

Yes ☐ No ☐ N/A ☒

The previous responses have been made to the best of our belief and knowledge. We have disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any contradictions to the foregoing representations. We have made available to you documentation relating to the foregoing laws and regulations.

We have provided you with any communications from regulatory agencies or other sources concerning any possible noncompliance with the foregoing laws and regulations, including any communications received between the end of the period under examination and the issuance of this report. We acknowledge our responsibility to disclose to you and the Legislative Auditor any known noncompliance that may occur subsequent to the issuance of your report.

_____	Secretary	_____	Date
_____	Treasurer	_____	Date
_____	President	_____	Date



**RESOLUTION OF THE BOARD OF ALDERMEN OF THE TOWN OF ABITA SPRINGS
SELECTING THE ST. TAMMANY FARMER AS THE OFFICIAL JOURNAL FOR THE TOWN**

WHEREAS, pursuant to applicable law, the Board of Aldermen of the Town of Abita Springs is required to select an official journal at its first regular meeting in June of each year; and

WHEREAS, qualifying newspapers must have been published from a physical office located within the same parish as the governing body for a continuous period of at least five (5) years preceding the selection; and

WHEREAS, The St. Tammany Farmer is the only newspaper that meets the statutory criteria, having maintained its principal office in St. Tammany Parish for the requisite five-year period preceding this resolution;

NOW, THEREFORE, BE IT RESOLVED by the Board of Aldermen of the Town of Abita Springs that The St. Tammany Farmer is hereby designated as the Official Journal of the Town for the term beginning July 1, 2025, and continuing until June 30, 2026.

The resolution having been adopted on motion of Alderman _____, seconded by Alderman _____, the vote was as follows:

YEAS:

NAYS:

ABSENT:

ABSTAIN:

This resolution was declared adopted on the _____ day of _____, 2025.

ATTEST

Janet Dufrene, Town Clerk

THE ST. TAMMANY FARMER

April 21, 2025

Ms. Leanne Schaefer
Director of Intergovernmental Affairs
Town of Abita Springs
P.O. Box 461
Abita Springs, LA 70420

Dear Ms. Schaefer:

We are happy to serve as the Official Journal for the Town of Abita Springs for the period of July 1, 2025, through June 30, 2026.

The *St. Tammany Farmer* meets all requirements to serve as an official journal, as specified under Louisiana R.S. 43:142, Qualifications of Newspaper.

The rate to be charged shall be \$4.62 per column inch. Affidavits are \$25 per affidavit and come with a system printed tearsheet.

Also included at no additional cost is the posting of the Town of Abita Springs notices online. The postings can be accessed through our website or directly at <https://louisianapublicnotice.com/>

Thank you for the opportunity to respond to the bid request.

Sincerely,



Joy Newman
Classified Director
The Advocate
Baton Rouge – New Orleans – Acadiana
jnewman@theadvocate.com



**A RESOLUTION OF THE BOARD OF ALDERMAN OF THE TOWN OF ABITA SPRINGS
INFORMING THE LOUISIANA DEPARTMENT OF ENVIRONMENTAL QUALITY OF ACTIONS
TAKEN AS OUTLINED IN THE MWPP AND TO PROVIDE FOR OTHER RELATED MATTERS**

WHEREAS, the Town of Abita Springs affirms its commitment to stormwater management and pollution prevention by notifying the Louisiana Department of Environmental Quality of the Board of Aldermen's dedication to these priorities; and

WHEREAS, the Board of Aldermen has received and reviewed the Municipal Water Pollution Prevention (MWPP) Environmental Audit Report, which is attached hereto and incorporated into this resolution; and

WHEREAS, the Board of Aldermen recognizes significant deficiencies in the Town's existing wastewater treatment plant (WWTP), including its ongoing inability to consistently meet permitted discharge limits; and

WHEREAS, the Town of Abita Springs officially ceased discharges from the existing WWTP as of August 31, 2024; and

WHEREAS, to achieve long-term regulatory compliance and to safeguard public health and the environment, the Town has initiated construction of a new wastewater treatment facility;

NOW, THEREFORE, BE IT RESOLVED that the Board of Aldermen of the Town of Abita Springs hereby acknowledges receipt of the MWPP Environmental Audit Report and fully supports the actions being undertaken to remedy the deficiencies identified therein.

This resolution adopted on a motion of _____, seconded by _____, on the ____ day of _____ 2025.

The vote was:

YEAS:

NAYS:

ABSENT:

ABSTAIN:

Attest:

Janet Dufrene, Town Clerk

LOUISIANA
***MUNICIPAL WATER
POLLUTION PREVENTION***
MWPP



Facility Name:

Town of Abita Springs POTW

LPDES Permit Number:

LA0032352

Agency Interest (AI) Number:

98804

Address:

Physical Location:
21166 Orme Street,
Abita Springs, LA

Location Description:
West End of Orme Street,
Abita Springs, LA

Mailing Address:
PO Box 461
Abita Springs, LA 70420

Parish:

St. Tammany

(Person Completing Form) Name:

Danette Jenkins

Title:

Public Works Dept,
Administrative Assistant

Date Completed:

04/30/2025

INSTRUCTIONS

1. Complete only the sections of the Environmental Audit which apply to your wastewater treatment system. Leave sections that do not apply blank and enter a "0" for the point value.
2. Parts 1 through 7 contain questions for which points may be generated. These points are intended to communicate to the department and the governing body or owner what actions will be necessary to prevent effluent violations. Place the point totals from parts 1 through 7 on the Point Calculation page.
3. Add up the point totals.
4. Submit the Environmental Audit to the governing body or owner for review and approval.
5. The governing body must pass a resolution which contains the following items:
 - a. The resolution or letter must acknowledge the governing body or owner has reviewed the Environmental Audit.
 - b. This resolution must indicate specific actions, if any, will be taken to maintain compliance and prevent effluent violations. Proposed actions should address the parts where maximum or close to maximum points were generated in the Environmental Audit.
 - c. The resolution should provide any other information the governing body deems appropriate.

Permit #: LA032352

PART 1: INFLUENT FLOW/LOADINGS (all plants)

- A.** List the average monthly volumetric flows and BOD loadings received at your facility during the last reporting year.

Column 1 Average Monthly Flow (million gallons per day, MGD)		Column 2 Average Monthly BOD5 Concentration (mg/l)		Column 3 Average Monthly BOD5 Loading (pounds per day, lb/day)
0.32	x	123	x 8.34 =	328.26
0.22	x	151	x 8.34 =	277.05
0.20	x	122.5	x 8.34 =	204.33
0.2067	x	137	x 8.34 =	236.17
0.2203	x	86	x 8.34 =	158.01
0.2394	x	188	x 8.34 =	375.36
0.2439	x	95.5	x 8.34 =	194.26
0.057	x	240	x 8.34 =	114.09
No Discharge	x	No Discharge	x 8.34 =	0
No Discharge	x	No Discharge	x 8.34 =	0
No Discharge	x	No Discharge	x 8.34 =	0
No Discharge	x	No Discharge	x 8.34 =	0

BOD loading = Average Monthly Flow (in MGD) x Average Monthly BOD concentration (in mg/l) x 8.34

- B.** List the design flow and design BOD loading for your facility in the blanks below. If you are not aware of these design quantities, refer to your Operation and Maintenance (O&M) Manual or contact your consulting engineer.

Design Flow, MGD:

0.36

x 0.90 =

0.324

Design BOD, lb/day:

677

x 0.90 =

600

Permit #:

LA0032352

- C.** How many months did the monthly flow (Column 1) to the wastewater treatment facility (WWTF) exceed 90% of design flow? Circle the number of months and the corresponding point total. Write the point total in the box below at the right.

months	0	1	2	3	4	5	6	7	8	9	10	11	12
points	0	0	0	0	0	5	5	5	5	5	5	5	5

Write 0 or 5 in the C point total box C Point Total

- D.** How many months did the monthly flow (Column 1) to the WWTF exceed the design flow? Circle the number of months and corresponding point total. Write the point total in the box below at the right.

months	0	1	2	3	4	5	6	7	8	9	10	11	12
points	0	5	5	10	10	15	15	15	15	15	15	15	15

Write 0, 5, 10 or 15 in the D point total box D Point Total

- E.** How many months did the monthly BOD loading (Column 3) to the WWTF exceed 90% of the design loading? Circle the number of months and corresponding point total. Write the point total in the box below at the right.

months	0	1	2	3	4	5	6	7	8	9	10	11	12
points	0	0	5	5	5	10	10	10	10	10	10	10	10

Write 0, 5, or 10 in the E point total box E Point Total

- F.** How many months did the monthly BOD loading (Column 3) to the WWTF exceed the design loading? Circle the number of months and corresponding point total. Write the point total in the box below at the right.

months	0	1	2	3	4	5	6	7	8	9	10	11	12
points	0	10	20	30	40	50	50	50	50	50	50	50	50

Write 0, 10, 20, 30, 40 or 50 in the F point total box F Point Total

- G.** Add together each point total for C through F and place this sum in the box below at the right.

TOTAL POINT VALUE FOR PART 1: (max = 80)

Also enter this value or 80, whichever is less, on the point calculation table on page 16.

Permit #: LA0032352

PART 2: EFFLUENT QUALITY / PLANT PERFORMANCE

- A.** List the monthly average effluent BOD and TSS concentrations produced by your facility during the last reporting year.

Month	Column 1 Average Monthly BOD (mg/l)	Column 2 Average Monthly TSS (mg/l)
January 2024	8.5	19
February 2024	7	31
March 2024	18	51
April 2024	23	41
May 2024	36	60
June 2024	6	22
July 2024	12	43
August 2024	6.5	11.5
September 2024	No Discharge	No Discharge
October 2024	No Discharge	No Discharge
November 2024	No Discharge	No Discharge
December 2024	No Discharge	No Discharge

- B.** List the monthly average permit limits for your facility in the blanks below.

	Permit Limit		90% of Permit Limit
BOD, mg/l	10.0	x 0.90 =	9.0
TSS, mg/l	15.0	x 0.90 =	13.5

Permit #:

LA0032352

C. Continuous Discharge to Surface Water.

- i.** How many months did the effluent BOD (Column 1) exceed 90% of the permit limits? Circle the number of months and the corresponding point total. Write the point total in the box below at the right.

<i>months</i>	0	1	2	3	4	5	6	7	8	9	10	11	12
<i>points</i>	0	0	10	20	30	40	40	40	40	40	40	40	40

Write 0, 10, 20, 30 or 40 in the i point total box 30 i Point Total

- ii.** How many months did the effluent BOD (Column 1) exceed permit limits? Circle the number of months and corresponding point total. Write the point total in the box below at the right.

<i>months</i>	0	1	2	3	4	5	6	7	8	9	10	11	12
<i>points</i>	0	5	5	10	10	10	10	10	10	10	10	10	10

Write 0, 5, or 10 in the ii point total box 10 ii Point Total

- iii.** How many months did the effluent TSS (Column 2) exceed 90% of the permit limits? Circle the number of months and the corresponding point total. Write the point total in the box below at the right.

<i>months</i>	0	1	2	3	4	5	6	7	8	9	10	11	12
<i>points</i>	0	0	10	20	30	40	40	40	40	40	40	40	40

Write 0, 10, 20, 30 or 40 in the iii point total box 40 iii Point Total

- iv.** How many months did the effluent TSS (Column 2) exceed permit limits? Circle the number of months and corresponding point total. Write the point total in the box below at the right.

<i>months</i>	0	1	2	3	4	5	6	7	8	9	10	11	12
<i>points</i>	0	5	5	10	10	10	10	10	10	10	10	10	10

Write 0, 5, or 10 in the iv point total box 10 iv Point Total

- v.** Add together each point total for i through iv and place this sum in the box below at the right.

TOTAL POINT VALUE FOR PART 2: 90 (max = 100)

Also enter this value or 100, whichever is less, on the point calculation table on page 16.

Permit #: LA0032352

D. Other Monitoring and Limitations

- i.** At any time in the past year was there an exceedance of a permit limit for other pollutants such as: ammonia-nitrogen, phosphorus, pH, total residual chlorine, or fecal coliform?

√ Check one box.



Yes



No

If Yes, Please describe:

The facility exceeded fecal coliform monthly averages and weekly averages in March, April, June & July 2024.

The facility exceeded NH3 loading, monthly average and weekly averages in May 2024.

- ii.** At any time in the past year was there a "failure" of a Biomonitoring (Whole Effluent Toxicity) test of the effluent?

√ Check one box.



Yes



No

If Yes, Please describe:

- iii.** At any time in the past year was there an exceedance of a permit limit for a toxic substance?

√ Check one box.



Yes



No

If Yes, Please describe:

Permit #:

LA0032352

PART 3: AGE OF THE WASTEWATER TREATMENT FACILITY

- A. What year was the wastewater treatment facility constructed or last major expansion/improvements completed?

2001

Current Year - Answer to A = Age in years

2024

2001

23

Enter Age in Part C below.

- B. ✓ Check the type of treatment facility that is employed.

FACTOR:

✓	Mechanical Treatment Plant (trickling filter, activated sludge, etc...) Specify Type: _____	2.5
_____	Aerated Lagoon	2.0
_____	Stabilization Pond	1.5
_____	Other Specify Type: _____	1.0

- C. Multiply the factor listed next to the type of facility your community employs by the age of your facility to determine the total point value for Part 3.

TOTAL POINT VALUE FOR PART 3 =

$$\frac{2.5}{\text{Factor}} \times \frac{23}{\text{Age}} = \boxed{57.5} \text{ (max = 50)}$$

Also enter this value or 50, whichever is less, on the point calculation table on page 16.

- D. Please attach a schematic of the treatment plant.

Permit #:

LA0032352

PART 4: OVERFLOWS AND BYPASSES

A.

- i. List the number of times in the last year there was an overflow, bypass or unpermitted discharge of untreated or incompletely treated wastewater due to heavy rain:

15 √ Check one box. ☐ 0 = 0 points ☐ 3 = 15 points
☐ 1 = 5 points ☐ 4 = 30 points
☐ 2 = 10 points ☒ 5 or more = 50 points

- ii. List the number of bypasses, overflows or unpermitted discharges shown in A (i) that were within the collection system and the number at the treatment plant

Collection System: 15 Treatment Plant: 0

B.

- i. List the number of times in the last year there was an overflow, bypass or unpermitted discharge of untreated or incompletely treated wastewater due to equipment failure, either at the treatment plant or due to pumping problems in the collection system:

8 √ Check one box. ☒ 0 = 0 points ☐ 3 = 15 points
☐ 1 = 5 points ☐ 4 = 30 points
☐ 2 = 10 points ☒ 5 or more = 50 points

- ii. List the number of bypasses, overflows or unpermitted discharges shown in B (i) that were within the collection system and the number at the treatment plant

Collection System: 0 Treatment Plant: 8

- C. Specify whether the bypasses came from the city/village/town sewer system or from contract or tributary communities/sanitary districts, etc...

- D. Add the point values checked for A and B and place the total in the box below.

TOTAL POINT VALUE FOR PART 4:

100

 (max = 100)

Also enter this value or 100, whichever is less, on the point calculation table on page 16.

- E. List the person responsible (name and title) for reporting overflows, bypasses or unpermitted discharges to State and Federal authorities:

Josh Mullan, Field Director, Town of Abita Springs

Describe the procedure for gathering, compiling and reporting:

Fill out report for & turn into Danette Jenkins to report on monthly DMRs

Permit #:

LA0032352

PART 5: SEWAGE SLUDGE STORAGE, USE, AND DISPOSAL

A. Sewage Sludge Storage

How many months of sewage sludge storage capacity does your facility have available, either on-site or off-site?

Circle the number of months and the corresponding point total. Write the point total in the box below at the right.

<i>months</i>	<2	2	3	4-5	6
<i>points</i>	50	30	20	10	0

Write 0, 10, 20, 30 or 50 in the A point total box A Point Total

B. For how many months does your facility have approval to use or dispose of sewage sludge at a properly permitted landfill, land application site, or sewage sludge incinerator?

Circle the number of months and the corresponding point total. Write the point total in the box below at the right.

<i>months</i>	<6	6-11	12-23	24-35	>36
<i>points</i>	50	30	20	10	0

Write 0, 10, 20, 30 or 50 in the B point total box B Point Total

C. Add together the A and B point values and place the sum in the box below at the right:

TOTAL POINT VALUE FOR PART 5: (max = 100)

Also enter this value or 100, whichever is less, on the point calculation table on page 16.

Permit #:

LA0032352

PART 6. NEW DEVELOPMENT

- A. Please provide the following information for the total of all sewer line extensions which were installed during the last year.

Design Population: N/A

Design Flow: N/A MGD

Design BOD: N/A mg/l

- B. Has an industry (or other development) moved into the community or expanded production in the past year, such that either flow or pollutant loadings to the sewerage system were significantly increased (5% or greater)?

√ Check one box. ☐ Yes = 15 points ☒ No = 0 points

If Yes, Please describe:

List any new pollutants:

- C. Is there any development (industrial, commercial or residential) anticipated in the next 2-3 years, such that either flow or pollutant loadings to the sewerage system could significantly increase?

√ Check one box. ☒ Yes = 15 points ☐ No = 0 points

If Yes, Please describe:

Abita Meadows Subdivision is projected to add 300+ new homes to the sewer system

List any new pollutants you anticipate:

None

- D. Add together the point value checked in B and C and place the sum in the box below.

TOTAL POINT VALUE FOR PART 6:

15

 (max = 30)

Also enter this value or 30, whichever is less, on the point calculation table on page 16.

Permit #: LA0032352

PART 7: OPERATOR CERTIFICATION AND EDUCATION

- A. What was the name of the operator-in-charge for the reporting year?

Name: Danette Jenkins

- B. What is his or her certification number:

Cert.#: 4963

- C. What level of certification is the operator-in-charge required to have to operate the wastewater treatment facility?

Level Required: Class II

- D. What is the level of certification of the operator-in-charge?

Level Certified: Class IV Treatment, Class III Collection

- E. Was the operator-in-charge of the report year certified at least at the grade level required in order to operate this plant?

✓ Check one box. ☒ Yes = 0 points ☐ No = 50 points

Write 0 or 50 in the E point total box E Point Total

- F. Has the operator-in-charge maintained recertification requirements during the reporting year?

✓ Check one box. ☒ Yes ☐ No

- G. How many hours of continuing education has the operator-in-charge completed over the last two calendar years?

✓ Check one box. ☒ > 12 hours = 0 points ☐ < 12 hours = 50 points

Write 0 or 50 in the G point total box G Point Total

- H. Is there a written policy regarding continuing education an training for wastewater treatment plant employees?

✓ Check one box. ☐ Yes ☒ No

Explain: Must maintain certification as per state law requirements

- I. What percentage of the continuing education expenses of the operator-in-charge were paid for:

By the permittee? 100% By the operator? 0%

- J. Add together the E and G point values and place the sum in the box below at the right.

TOTAL POINT VALUE FOR PART 7: (max = 100)

Also enter this value or 100, whichever is less, on the point calculation table on page 16.

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PART 8: FINANCIAL STATUS

- A. Are User-Charge Revenues sufficient to cover operation and maintenance expenses?

✓ Check one box.



Yes



No

If No, How are O&M costs financed?

A rate study was completed in 02/2025 which resulted in a 15% rate increase for water and sewer rates that became effective on 04/01/2025.

- B. What financial resources do you have available to pay for your wastewater improvements and reconstruction needs?

Town of Abita Springs has received a Water Section grant for construction of a new WWTP, substantial completion is scheduled by 04/11/2026 with final completion by 05/11/2026. The Town expects to achieve final effluent permit limits no later than 08/30/2026.

PART 9: SUBJECTIVE EVALUATION

A. Collection System Maintenance

- i. Describe what sewer system maintenance work has been done in the last year.

Utility Department personnel routinely check lift station control panels and pump operations. Routine cleaning is scheduled on all stations.

- ii. Describe what lift station work has been done in the last year.

The Town of Abita Springs completed installation of a new lift station at the WWTP to transport sewage from the collection system to the UIL facility. This station will also function with the new WWTP to pump excess sewage from the collection system that exceeds the capacity of the new WWTP.

- iii. What collection system improvements does the community have under construction for the next 5 years?

The Town is currently working with the engineer to evaluate the sewer collection system and investigate the possibility of adding an additional lift station to remove flow from from an overburdened area of the collection system. This new lift station would pump sewage directly to the new WWTP.

B. If you have ponds please answer the following questions:

✓ Check one box.

- | | | |
|---|------------------------------|-----------------------------|
| i. Do you have duckweed buildup in the ponds? | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| ii. Do you mow the dikes regularly (at least monthly), to the waters edge? | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| iii. Do you have bushes or trees growing on the dikes or in the ponds? | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| iv. Do you have excess sludge buildup (> 1foot) on the bottom of any of your ponds? | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| v. Do you exercise all of your valves? | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| vi. Are your control manholes in good structural shape? | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| vii. Do you maintain at least 3 feet of freeboard in all of your ponds? | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| viii. Do you visit your pond system at least weekly? | <input type="checkbox"/> Yes | <input type="checkbox"/> No |

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C. Treatment Plants

- i.** Have the influent and effluent flow meters been calibrated in the last year?

☐ Yes ☒ No (✓ Check one box.)

n/a

Influent flow meter calibration date(s)

****Flow ceased from facility****

Effluent flow meter calibration date(s)

- ii.** What problems, if any, have been experienced over the last year that have threatened treatment?

Continuous breakdown of aged equipment and major plant components caused issues with treatment until the collection system flow was diverted to the UIL facility while the new WWTP was under construction. No discharge has occurred from the WWTP since 08/31/2024.

- iii.** Is your community presently involved in formal planning for treatment facility upgrade?

✓ Check one box.



Yes



No

If Yes, Please describe:

The Notice to Proceed was issued to the contractor on 11/15/2024. Substantial completion is expected by 04/11/2026 with final completion scheduled for 05/11/2026.

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D. Preventive Maintenance

- i. Does your plant have a written plan for preventive maintenance on major equipment items?

✓ Check one box.



Yes



No

If Yes, Please describe:

A preventative maintenance program is in place for the major equipment identified on the system including lift station pumps, facility pumps and blowers.

- ii. Does this preventive maintenance program depict frequency of intervals, types of lubrication and other preventive maintenance tasks necessary for each piece of equipment?



Yes



No

- iii. Are these preventive maintenance tasks, as well as equipment problems, being recorded and filed so future maintenance problems can be assured properly?



Yes



No

E. Sewer Use Ordinance

- i. Does your community have a sewer use ordinance that limits or prohibits the discharge of excessive conventional pollutants (BOD, TSS or pH) or toxic substances to the sewer system from industries, commercial users and residences?

✓ Check one box.



Yes



No

If Yes, Please describe:

Section 6.202 of the Town's ordinances prohibits the discharge of excessive pollutants or toxic substances to the sewer system by any user connected to the system.

- ii. Has it been necessary to enforce?

✓ Check one box.



Yes



No

If Yes, Please describe:

- iii. Any additional comments about your treatment plant or collection system? (Attach additional sheets if necessary.)

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POINT CALCULATION TABLE

	Actual Values	Maximum
Part 1: <i>Influent Flow/Loadings</i>	0	80 points
Part 2: <i>Effluent Quality / Plant Performance</i>	90	100 points
Part 3: <i>Age of WWTF</i>	50	50 points
Part 4: <i>Overflows and Bypasses</i>	100	100 points
Part 5: <i>Ultimate Disposition of Sludge</i>	0	100 points
Part 6: <i>New Development</i>	15	30 points
Part 7: <i>Operator Certification Training</i>	0	100 points

TOTAL POINTS:

255

Sec. 3-401. Short title.

This chapter shall be known and may be cited as the Urban Forestry Ordinance of the Town of Abita Springs, St. Tammany Parish, Louisiana.

(Ord. No. 184, § 1, 7-18-95)

Sec. 3-402. Definitions.

For the purpose of this chapter the following terms, phrases, words and their derivations shall have the meaning given herein. When not inconsistent with the context, words used in the present tense include the future, words in the plural include the singular, and words in the singular include the plural. The word "shall" is mandatory and not merely directory.

Dripline is the area within the circumstance of a circle drawn equal distance in all directions from the trunk of a tree with a radius equal to the length of the limb, measured to the tips of its branches, extending the greatest distance from the trunk of the tree.

Municipality means the Town of Abita Springs.

Park shall include all parks having individual names.

Person means any person, firm, partnership, association, corporation, company, organization of any kind.

Property line shall mean the outer edge of a street or highway right-of-way where it meets an adjacent parcel of land or the legal boundaries of a parcel of land.

Property owner is the record owner or the contract purchaser of any parcel of land.

Public places shall include all ground owned by the town or a public entity or implied or expressly dedicated to the public for present or future use, or a public servitude.

Street or *highway* means the entire width of every public way or right-of-way when any part thereof is open to the use of the public, as a matter of right, for purposes of vehicular and pedestrian traffic.

Streetscape shall include the trees and other vegetation, light standards, public signage, benches, trash receptacles, planters, and other elements of the landscape located on a public right-of-way.

Tree plan shall mean the community tree plan and master tree management plan, the written and plan documents that guide the work of the appropriate town officials.

Trees, shrubs and other plants includes all vegetation, woody or otherwise, except lawn grass and flowers less than 24 inches in height. Large trees include those tree species anticipated to attain a height of 45 feet or more. Medium trees include those tree species anticipated to attain a height of 30 to 45 feet. Small trees include those tree species anticipated to attain a height of 20 to 30 feet. Trees topped during pruning to inhibit growth to their anticipated height shall not be categorized by anticipated height but instead shall be categorized by the height after topping.

Treelawn is that part of a street or highway, not covered by sidewalk or other paving, lying between the property line and that portion of the street or highway usually used for vehicular traffic.

Urban forest shall mean the collection of trees, shrubs, and other vegetation and associated natural features that make up the city tree canopy and its growing zone.

Urban forester is the qualified person appointed by the mayor and confirmed by the town council to assist the town in the formulation of its annual work plan, advise the commission and town officials in tree related matters, and assist the town in the enforcement of tree related regulations.

(Ord. No. 184, § 2, 7-18-95; Ord. No. 381, 5-17-2011)

Sec. 3-403. Reserved.

Editor's note(s)—Ord. No. 381, adopted May 17, 2011, repealed § 3-403, which pertained to establishment of landscape commission and derived from Ord. No. 184, § 3, adopted July 18, 1995.

Sec. 3-404. Reserved.

Editor's note(s)—Ord. No. 381, adopted May 17, 2011, repealed § 3-404, which pertained to authority of the landscape commission and derived from Ord. No. 184, § 4, adopted July 18, 1995.

Sec. 3-405. Qualifications and duties of the urban forester.

- (a) The town urban forester shall, where possible, be a person skilled or trained in forestry, horticulture, landscape architecture or another closely related field.
- (b) The town urban forester shall serve as liaison between the administration and the public in matters regarding the preservation, removal, planting and care of the urban forest.
- (c) The town building inspector shall serve as the town urban forester in case of a vacancy in the position of urban forester.
- (d) The urban forester may engage in any lawful activity in pursuit of the mission of urban forester which may benefit the urban forest including such activities as:
 - (1) Apply for Tree City U.S.A. status and growth awards with the National Arbor Day Foundation .
 - (2) Conduct seminars and public education programs.
 - (3) Plan and coordinate an annual Arbor Day or week observance.
 - (4) Develop a community forest preserve.
 - (5) Organize and plan community tree planting and public open space projects.
 - (6) Seek grant money, public funding and private contributions to enhance the Abita Springs urban forest.

(Ord. No. 184, § 5, 7-18-95; Ord. No. 381, 5-17-2011)

Sec. 3-406. Tree plan.

The tree plan shall consist of both the Community Tree Plan and the Master Tree and Tree Management Plan of the Town of Abita Springs.

- (1) *Community tree plan.* The community tree plan shall include, but not be limited to, the inventory of tree resources, the identification of specific sites for tree preservation, planting and open space projects and the strategy and recommendations for achieving the identified goals.
- (2) *Master tree and tree management plan.* The master tree and tree management plan shall include a map of public trees inventoried and tree species proposed to be planted on public streets and places, include plans for identified tree preservation, planting and open space projects, identify appropriate tree species for public tree planting projects, standard planting specifications, standard tree maintenance specifications and make recommendations for annual tree maintenance programs, including associated costs and time schedules for maintenance work.

Sec. 3-407. Protection and regulation of trees on public property.

- (a) *Pruning and removal of public trees.* It shall be unlawful for any person to prune, destroy, deface or cut down any public tree located in public rights-of-way or on other publicly owned land within the corporate limits of the town without the express written approval of the urban forester in accordance with the guidelines for the pruning and removal of public trees and shrubs provided herein. Response to requests for pruning made by public utilities shall be within seven working days of receipt of written request.
- (b) *Guidelines for the pruning or removal of public trees and shrubs.*
- (1) Whenever a person or a utility provider shall present a request in writing to the town for the cutting, pruning or removal of a tree or shrub on public property the urban forester shall investigate and review such requests. If it is found as a fact by the urban forester that such trees or shrubs substantially interfere with the lawful use of private property so as to cause loss, damage or deprivation of the lawful use of such property to the owner or the tenant thereof, or the public at large, then the urban forester shall approve and the town shall issue a permit for the cutting, pruning or removal of such tree(s) or shrub(s). The following facts shall be grounds for supporting approval of a request for tree or limb removal:
 - a. The limb or tree is apparently structurally unsafe or deadwood;
 - b. The tree is determined, in writing, by a licensed arborist to be injured, diseased or insect-infested such that it is considered to be a hazard to people, structures or other trees;
 - c. The tree prevents all access to a lot or parcel;
 - d. The tree will be properly transplanted to another location in the town by the property owner with the consent of the owner of the new location and the approval of the urban forester;
 - e. The tree will be replaced with a comparable tree or trees, as defined by the tree plan, planted in a location suitable for healthy growth on the same public land or public right-of-way;
 - f. The proposed pruning is for the nurturing and health of the tree;
 - g. The tree will be replaced with an equivalent tree or trees which are:
 1. Donated to the public; and
 2. Planted by the applicant on public property with the consent of the urban forester; and
 3. Guaranteed by the applicant for one year after planting.
 - (2) The following shall support disapproval of the application:
 - a. The species, size, historical importance and/or condition of the tree make it a unique or rare specimen (Live oaks greater than eight inches dbh shall be prima facie evidence of a tree of historical importance); or
 - b. The size or location of the tree make it easily accessible to public view and none of the reasons for removal listed above are present.
 - (3) Any person requesting the cutting, pruning or removal of a public tree or shrub must first obtain written authorization from the urban forester, except in emergency situations. Prior to authorizing approval of requests by utility providers, written evidence shall be provided by the utility of having notified or attempted to notify adjacent property owners regarding the anticipated tree work. Prior to utility line clearing adjacent to more than one lot, public notice shall be given by announcement at a

public hearing of the town. All such requests for cutting, pruning or removal of public trees at private expense shall be accomplished by a qualified arborist, as per the following provisions:

- a. Such requests shall give the town at least seven working days' advance notice of the date and time contemplated for such work. No such cutting, pruning or removal of public trees shall be done without prior specific written permission of the town by its designated employee. Such notification and permission is to be issued to the applicant following inspection by the urban forester or other designated agent of the town.
- b. All work shall be accomplished by qualified persons licensed under applicable state law. In no instance shall trees or shrubs be cut, pruned or removed contrary to the expressed stipulations of the towns' permit nor shall work commence prior to the receipt of the permit by the applicant or his agent, even should the aforementioned seven working day period expire. The town further reserves the right and authority to inspect the work in progress and demand said work comply with standards for arboricultural work as well as all applicable ordinances and policy decisions of the town regulating such work. All qualified persons, firms, or corporations engaged to cut, prune or remove public trees or shrubs shall be lawfully licensed and bonded under applicable state law under the jurisdiction of the Louisiana Horticulture Commission. Furthermore, all commercial arborists cutting, pruning or removing public trees shall furnish proof of a valid occupational license in addition to compliance with provisions of the state law regulating such arboricultural work, including proof of insurance.
- c. No person, firm or corporation shall be permitted to personally cut, trim or remove public trees or shrub adjoining, adjacent to or abutting their real property without such license or bond unless specifically authorized by the town in the permit.
- d. Any individual aggrieved by the decision of the urban forester may appeal the decisions, within 30 days from such decision to the planning and zoning commission. The planning and zoning commission shall review the decisions of the urban forester and either approve, disapprove, or modify the decisions.
- e. In emergencies (i.e., hurricanes, thunderstorms, ice storms, and tornadoes) presenting apparent imminent threat the person or property, any person may cause removal of, or major maintenance to, a public tree or shrub, provided that this action is reasonably calculated to dissipate the threat. Within five days of such action, said person shall file a request for an after-the-fact approval by the urban forester.

(c) *Protection of public trees.*

(1) On public rights-of-way and all public property no person shall:

- a. Cut, disturb or interfere in any way with the roots of a public tree, excavate any ditches, tunnels, trenches, or lay any drive within the radius of the trip line of any public tree without first obtaining written approval from urban forester;
- b. Spray with chemicals, insecticides or other oils, whitewash or allow any gaseous liquid or solid substance harmful to the trees come in contact with any public tree or its root system;
- c. Place any wire, rope, sign, poster, barricade or other fixture on a public tree or tree guard;
- d. Injure, misuse or remove any device placed to protect any public tree;
- e. Deposit, place, store, or maintain upon any public place any stone, brick, sand, concrete, or other materials which may impede the free passage of water, air, or fertilizer to the roots of any tree growing therein, except by written approval of the urban forester.

-
- f. Set for or permit any fire to burn when such fire or the heat thereof will injure any portion of any tree; or
 - g. Use the treelawn, neutral grounds, parks, sidewalks, or public places to dump grass clippings, tree trimmings, rocks or refuse of any nature.
- (2) Unless approved for removal by the urban forester, all public trees near any excavated or construction of any building, structure or street work, shall be guarded with a good substantial tree barrier a minimum of four feet in height. The tree barrier shall be constructed to protect at least 75 percent of the area within the dripline (see definition of dripline) of the tree. All building materials, equipment, dirt or other debris shall be kept outside the protective tree barrier.
- (3) A survey plot of all existing three-inch dbh or greater trees in relation to proposed improvements on unimproved street rights-of-way shall be required to be submitted to the urban forester prior to preliminary approval of the proposed subdivision or site development by the town. The recommendation of the urban forester regarding the preservation of such existing trees shall be taken into consideration by the planning commission prior to the approval of the proposed subdivision or by the building inspector prior to the approval of development plans proposing access on the unimproved right-of-way.
- (d) *Signs on public trees prohibited.* It shall be unlawful for any person to nail, tack or otherwise affix signs or advertisements on any of the trees located on the public rights-of-way or other public places within the corporate limits of the Town of Abita Springs. Any violation of the provisions of this subsection is hereby declared to constitute a public nuisance and such nuisance may be removed or abated by the town in accordance with the procedures set forth in the Town's Code of Ordinances. The abatement of any nuisance under the provisions of this chapter shall in no way alter or affect the institution of any proceedings available to the town under this or other town codes and regulations.
- (e) *Cutting and removal of diseased, and/or dead trees.* Any diseased or dead trees may be cut down or removed in accordance with the guidelines for the pruning or removal of public trees and shrubs included in this chapter and the tree plan after examination by and written permission from the urban forester.
- (f) *Plantings on public property.* Planting of trees and shrubs on public rights-of-way, easements or other public property shall require the approval of the written authorization from the urban forester. Subsequent to the approval by the planning and zoning director of a master tree and tree management plan plantings on public land may be approved by the urban forester in accordance with the approved master tree and tree management plans. Any tree, plant or shrub planted by a person in a public place shall become the property of the town and the town may order such tree, shrub or other plant to be removed at the expense of the person who planted such tree or shrub.
- (g) *Planting in utility servitudes.* No planting shall be installed within a utility servitude that may adversely affect the operation, maintenance or function of the utility. Approval of the installation of plant materials in a utility servitude shall create no obligation to replace vegetation removed or damaged by the utility in the course of its lawful use of the servitude.

(Ord. No. 184, § 7, 7-18-95; Ord. No. 381, 5-17-2011)

Sec. 3-408. Control of access and treelawn provisions.

- (a) *Control of access to land uses other than single-family residential.* In order to control access for the purpose of traffic safety and to provide areas within the public right-of-way for the preservation and planting of public trees, shrubs and other vegetation, access to sites fronting public streets shall be limited to one two-way driveway or two one-way driveways and, except for the permitted drive-ways, the public right-of-way shall be kept free of paving or other materials which may impede the growth of vegetation in the treelawn.

The width of a two-way driveway shall not exceed 24 feet and the width of a one-way driveway shall not exceed 12 feet. On sites with a street frontage greater than 200 feet, one additional two-way driveway or two additional one-way driveways may be permitted for each additional 200 feet of frontage.

(b) *Preservation and planting of trees in treelawn.*

- (1) Any proposed removal of public trees in the treelawn in relation to the construction of driveways or the development of adjacent sites, other than single-family residential sites, shall be shown on the proposed development plans and be approved by the urban forester prior to issuance of a building permit. The urban forester may require that certain trees be retained on the treelawn if it appears that such trees will not have a significant negative impact upon the proposed construction. Developers and builders shall retain as many existing trees in the treelawn as possible during construction projects.
- (2) Where feasible, developers shall plant treelawns with species of trees in accordance with the master tree plan and standards and specification for the planting of public trees in public rights-of-way approved by the urban forester, and replace existing trees lost to construction with comparable trees at least three inches ddb and at least eight feet in height at planting.

(Ord. No. 184, § 8, 7-18-95; Ord. No. 381, 5-17-2011)

Sec. 3-409. Visibility at street and accessway intersections.

Visibility of and between pedestrians, bicyclists, and motorists shall be assured at street intersections and when entering and existing individual sites or parking facilities.

- (a) *Sight triangle at street intersections.* Within the area formed by the centerline of the intersecting streets and a line connecting points on such center lines at a distance of 80 feet from their intersection, there shall be no obstruction to vision between the height of three feet and a height of seven feet above the average grade of each street at the center line thereof. The requirements of this section shall not be deemed to prohibit the preservation of any tree or the construction of retaining walls that may be required for tree preservation unless said retaining wall is more than three feet in height.
- (b) *Sight triangle at street and accessway intersection.* Where an accessway intersects a street there shall remain clear of obstruction to vision between the height of three feet and seven feet above the centerline grade of the street a sight triangle measuring 25 feet on the side adjacent to the street and 15 feet on the side adjacent to the accessway.

(Ord. No. 184, § 9, 7-18-95)

Sec. 3-410. Public safety and trees on private property.

- (a) It shall be the duty of any person or persons, owning or occupying real property bordering on any street, upon which property there may be private trees, to prune such trees in such a manner that they will not obstruct the passage of pedestrians on sidewalks or vehicles on roadways, obstruct vision of traffic signs, or obstruct vision within a sight triangle.
- (b) It shall be the duty of any person owning or occupying real property bordering on any street, park, waterway or other public land, on which there may be private trees that are diseased or insect infested, to remove, spray or treat such trees in such a manner that they will not infect or damage nearby public vegetation or cause harm to the public waterway, the community or its citizens.
- (c) The urban forester may order trees on private property that cause obstructions, present insect or disease problem or otherwise present a danger to the public health, safety or property values be pruned, removed or treated.

(Ord. No. 184, § 10, 7-18-95)

Sec. 3-411. Planting, maintenance and removal permits required.

No person shall plant, spray, fertilize, prune, remove, or otherwise disturb any public tree without first procuring the approval of the urban forester of the town.

(Ord. No. 184, § 11, 7-18-95)

Sec. 3-412. Guidelines for urban forester approval.

All urban forestry approvals shall be in strict accordance with the guidelines approved by the planning and zoning director and the regulations of the town. Applications for urban forester approval must be filed with the urban forester at the Town Hall at least seven days in advance of the time the work is proposed to be performed. The urban forester shall issue written approval if the proposed work is in strict accordance with the provisions of this chapter and with the adopted master tree and tree management plan of the town and the specifications and standards provided therein. If, in the opinion of the urban forester, the proposed work is not in strict conformance with the adopted regulations and guidelines the application may be forwarded by the urban forester to the planning and zoning commission to be heard at the next scheduled meeting of the commission. Any approval granted shall contain a definite date of expiration and the work shall be completed in the time allowed by the approval and in the manner approved. Any approval shall be void if the terms of the approval are violated. Final inspection by the urban forester shall be made within five days of notice of completion by the applicant.

- (1) *Submittal requirements for planting approval.* When making application to plant on public property the applicant shall clearly illustrate the size, number, type and location of trees or other plants proposed to be planted in relation to property lines, vehicular travel lanes, sidewalks, public utilities (both overhead and underground), existing trees or shrubs and such other information as the urban forester shall find reasonably necessary to make a determination regarding the application for approval.
- (2) *Submittal requirement for maintenance/removal approval.* When making application to maintain a public tree the applicant shall state the location, number, and types of trees to be sprayed, fertilized, pruned, or otherwise acted upon; the kind of treatment to be administered; the composition of the spray material to be applied; and such other information as the urban forester shall find reasonably necessary to make a determination regarding the application for permit.

(Ord. No. 184, § 12, 7-18-95; Ord. No. 381, 5-17-2011)



A RESOLUTION OF THE TOWN OF ABITA SPRINGS, ST. TAMMANY PARISH, LOUISIANA, ACKNOWLEDGING FINAL ACCEPTANCE AND COMMITTING TO THE OWNERSHIP, MAINTENANCE, AND OPERATION OF LIGHTING IMPROVEMENTS INSTALLED AS PART OF THE ABITA SPRINGS TOWN CENTER LIGHTING PROJECT, NO. H.009934, AND PROVIDING FOR RELATED MATTERS.

WHEREAS, the Town of Abita Springs entered into an Entity/State Agreement with the Louisiana Department of Transportation and Development (DOTD) for the Abita Springs Town Center Lighting Project, No. H.009934; and

WHEREAS, the project features lighting improvements that enhance the streetscape by adding visual character and reinforcing the distinctive charm and walkability of the Abita Springs Town Center, reflecting the Town’s ongoing commitment to an attractive, pedestrian-friendly environment, while also improving public safety and promoting pedestrian connectivity and accessibility; and

WHEREAS, the project was completed under contract by E. P. Breaux, a qualified contractor, in coordination with DOTD and in accordance with state and federal guidelines; and

WHEREAS, the completed lighting improvements have significantly enhanced the visual appeal of the Town Center corridor, increased nighttime visibility, and improved pedestrian mobility and safety for residents and visitors alike; and

WHEREAS, in accordance with the terms of the Entity/State Agreement, and upon Final Acceptance of the project by DOTD, the Town of Abita Springs, as the Entity, is obligated to assume ownership, maintenance, and operational responsibility for all non-roadway enhancements, including the lighting infrastructure, at the Town’s expense and to the satisfaction of the Federal Highway Administration (FHWA);

NOW, THEREFORE, BE IT RESOLVED by the Mayor and Board of Aldermen of the Town of Abita Springs, that:

SECTION 1. The Town of Abita Springs hereby acknowledges Final Acceptance of the Abita Springs Town Center Lighting Project as submitted to and received from the Louisiana Department of Transportation and Development.

SECTION 2. The Town of Abita Springs affirms its commitment to own, maintain, and operate the lighting improvements installed as part of the Project, in accordance with the requirements of the Entity/State Agreement and to standards satisfactory to FHWA.

SECTION 3. The Mayor or his designee is hereby authorized to take all actions necessary to fulfill the Town’s obligations under the Agreement, including coordination with DOTD regarding ongoing compliance.

SECTION 4. This resolution shall become effective immediately upon adoption.

PASSED AND ADOPTED by the Board of Aldermen of the Town of Abita Springs, on a motion of _____, seconded by _____, on this ____ day of _____, 2025.

Vote was:

YEAS:

NAYS:

ABSENT:

ABSTAIN:

ATTEST:

Janet Dufrene, Town Clerk



Instrument 2025 003

An Ordinance of the Board of Aldermen of the Town of Abita Springs to create a standard of procedure for the Finance Committee Chairperson's accessibility to all financial records.

WHERE AS, the Chairman of the Finance Committee, Board of Alderman, Town of Abita Springs, has full access to ALL financial accounts, WITHOUT the ability to manipulate the data (read only access).

WHERE AS, the Chairman of the Finance Committee, Board of Alderman, Town of Abita Springs, has read only access to any and all software used by the Town of Abita Springs.

WHERE AS, the Chairman of the Finance Committee, Board of Alderman, Town of Abita Springs has direct access to any third party firm that the Town of Abita Springs is currently or in the future contracts with on behalf of the Town of Abita Springs.

WHERE AS, the Chairman of Finance Committee of the Board of Alderman, Town of Abita Springs has uninhibited access to any and all Third-Party Accounting/Audit Firm in the tabulation of all financial records/activities.

WHERE AS, the Chairman of the Finance Committee, of the Board of Alderman, Town of Abita Springs, is granted remote electronic access to all financial data, either through a Virtual Private Network (VPN) connection or accessible through the internet without VPN.

WHERE AS, the Chairman of the Finance Committee, of the Board of Alderman, Town of Abita Springs, is electronically copied on all correspondence between the Town of Abita Springs and all financial institutions, accounting firms and, auditing firms.

THEREFORE, LET IT BE ORDAINED, by the Board of Alderman of the Town of Abita Springs, at its regular session convened, that the Finance Chairman of the Board of Alderman, Town of Abita Springs, is granted full access to all financial records for the Town of Abita Springs to include but not limited to: Bank Records, Savings accounts, General Ledger and worksheets and any and all other financial records involving the Town of Abita Springs, whenever such communication takes place.

Introduced on a motion of Alderman Saussy, and second by Alderman Boudreaux, on the 11th, day of March, 2025.

Adoption on a motion of _____, seconded by _____, on this ____ day of _____, 2025.

Vote was:

Yeas:

Nays:

Absent:

Abstain:

DRAFTED & SUBMITTED BY S. SAUSSY
NOT REVIEWED BY TOWN ATTORNEY



RESOLUTION

A RESOLUTION OF THE BOARD OF ALDERMEN OF THE TOWN OF ABITA SPRINGS TO AMEND AND CLARIFY THE RULES OF PROCEDURE FOR COUNCIL MEETINGS, INCLUDING MATTERS OF LEGISLATIVE DELIBERATION, COMMITTEE STRUCTURE, POLICY DEVELOPMENT, AND PUBLIC GOVERNANCE

WHEREAS, the Town of Abita Springs Board of Aldermen is committed to conducting its meetings in an orderly, transparent, and productive manner; and

WHEREAS, the purpose of these rules is to provide structure for legislative deliberation, promote efficient council operations, foster informed public discourse, and ensure that council meetings serve as productive forums for decision-making; and

WHEREAS, the Board has identified improvements to its meeting procedures that will enhance both efficiency and accessibility for citizens; and

WHEREAS, the Board further acknowledges the need to enhance the organization and function of standing committees of the whole, to facilitate focused deliberation on key areas of town governance, including governmental affairs, finance, planning and development, infrastructure, and health and human services; and

WHEREAS, the Board seeks to reinforce collaboration with the Town Administration and improve public understanding and participation in the legislative process by establishing a clear process for proposing, introducing, and adopting ordinances and resolutions in accordance with applicable state and local laws; and

WHEREAS, the amended Council Meeting Rules of Procedure aim to formalize the responsibilities of committee chairpersons, clarify procedural timelines, and codify practices for legislative drafting, public hearings, and intergovernmental coordination; and

WHEREAS, periodic review and amendment of procedural rules ensure they remain responsive to the evolving needs of the community and the Board itself; and

NOW, THEREFORE, BE IT RESOLVED, by the Board of Aldermen of the Town of Abita Springs, that the Council Meeting Rules of Procedure are hereby amended as set forth in the attached Exhibit A, which shall replace any prior versions of such rules and shall govern all meetings of the Board of Aldermen henceforth;

BE IT FURTHER RESOLVED, that the Board may, by majority vote, amend these rules from time to time as it deems necessary to best serve the public interest and the effective governance of the Town;

BE IT FURTHER RESOLVED, that these amended procedures shall take effect immediately upon adoption of this resolution, and shall be published and made available to the public as part of the Town’s commitment to open government and civic transparency.

With the above resolution having been properly introduced by _____ and duly seconded by _____, the vote was as follows:

- AYES:
- NAYS:
- ABSENT:
- ABSTENTION:

And the resolution was declared adopted this ____ day of _____ 2025.

Janet Dufrene, Town Clerk

Exhibit A

Council Meeting Rules of Procedure Town of Abita Springs Board of Aldermen

- 1) **Scope:** These Rules of Procedure shall govern all regular and special meetings of the Board of Aldermen of the Town of Abita Springs. All meetings shall be conducted in accordance with these rules to ensure orderly and transparent proceedings.
- 2) **Parliamentary Authority:** Except where in conflict with Louisiana State Law or local ordinances, Robert's Rules of Order shall govern all procedural deliberations of the Board.
- 3) **Purpose:** Council meetings shall function as working meetings of the Board of Aldermen, providing a forum to:

Inform and educate the board and public on town projects, programs, and issues.

- Explore policy alternatives as part of legislative development.
- Act upon motions to create, amend, or repeal ordinances or pass resolutions.
- Review items submitted by the town administration or matters referred by the Board.

Meetings shall focus on matters vested in the legislative authority of the town, including the following policy areas:

- 4) **Standing Committees of the Whole:** Each of the five subject areas below shall be addressed by a Committee of the Whole chaired by a designated member of the Board. The Mayor Pro Tem shall appoint committee chairs. Each chair may, with the consent of the members, appoint other aldermen to support committee duties.

a. Governmental Committee

- Reviews legislation related to town governance and operations.
- Coordinates with legal counsel, and intergovernmental and franchise entities.
- Works with state, parish, and federal officials on cooperative matters.
- Chaired by the Mayor Pro Tem.

b. Finance Committee

- Reviews budgets, audits, financial reports, taxation, millages, and bonding.
- Ensures Board compliance with Louisiana fiscal laws.
- Serves as a liaison for financial planning with town administration.
- Facilitates budget communication and oversight.

c. Planning & Development Committee

- Oversees planning, zoning, economic development, tourism, and town events.
- Coordinates with regional planning and business organizations.
- Facilitates communication among stakeholders and promotes town growth.

d. Infrastructure Committee

- Provides legislative input on infrastructure and capital project policy.
- Represents the town in organizations such as the LA Municipal Gas Association.
- Reviews laws and policies affecting public works, roads, drainage, and utilities.

e. Health & Human Services Committee

- Addresses public health, safety, and welfare, including code enforcement.
- Coordinates with agencies such as LDH, DHH, DEQ, and Mosquito Abatement.
- Monitors legislation affecting local environmental and health operations.

Unassigned Matters: Any issue not falling within a defined subject area may be assigned by the Mayor or Mayor Pro Tem to the appropriate committee.

5) Legislative Process

- A. Aldermen wishing to propose prospective legislation must schedule it for discussion by submitting the request for placement on the agenda no later than the Wednesday preceding the next regularly scheduled meeting.
- B. Following discussion at the meeting, the author of the proposed legislation or resolution shall collaborate with the town attorney to draft the instrument and determine a target date for its introduction. The author must notify the Council Clerk by the Wednesday prior to the next regular meeting to ensure inclusion on the agenda. A copy of the draft shall be attached, with the town attorney, board members, and mayor copied on the correspondence.
 - **Resolutions:** If the drafted instrument is a resolution, it shall be presented for consideration at the agreed-upon meeting date. Unless deferred, the resolution is decided by a majority yea or nay vote.
 - **Ordinances:** If the drafted instrument is an ordinance, it shall be introduced at the agreed-upon meeting date. Typically, no public discussion occurs at the time of introduction. However, the meeting chair may, at their sole discretion, permit comments if deemed appropriate. After introduction, the author—or any board member—may work with the town attorney to discuss or prepare potential amendments for consideration at the public hearing or at the time of adoption.
- C. A public hearing shall be scheduled following the introduction of an ordinance, in compliance with statutory advertising requirements.
- D. At the meeting subsequent to the public hearing, the instrument/ordinance shall be presented to the board for possible amendment and/or adoption as submitted. Each proposed amendment to an ordinance shall be presented in writing or reduced to writing before its final consideration.