



**MAYOR
DANIEL J. CURTIS**

ORDINANCE #535

**AN ORDINANCE ADOPTING AN OPERATING BUDGET OF
REVENUE AND EXPENDITURES FOR THE YEAR BEGINNING
JANUARY 1, 2023, AND ENDING DECEMBER 31, 2023.**

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

Section I. The attached estimate of revenues for the year beginning January 1, 2023 and ending December 31, 2023, be and the same is hereby adopted to serve as an operating budget of revenues for the Town of Abita Springs during the same period.

Section II. The attached estimates of the expenditures for the year beginning January 1, 2023 and ending December 31, 2023, serve as a budget of expenditures for the Town of Abita Springs during the same period.

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

Section IV. The Mayor may authorize transfers between line items of expenditures within the function or department, provided that such transfers shall not exceed 10% of the total department budget. Other budget adjustments shall only be authorized by the Mayor and the Council as a whole provided that such transfers shall not exceed 10% of the total department budget.

Section V. General Fund	2023
General Fund Revenue	\$1,351,800.00
Grant Income	\$581,500.00
Emergency Reimbursement	\$485,000.00
General Obligation Bond Fund Balance	<u>\$265,400.00</u>
Total General Fund Income	\$2,683,700.00
Section VI. General Fund	
General Fund Expenditures	\$1,944,300.00
Grant Expenditures	<u>\$739,400.00</u>
Total General Fund Expenditures	\$2,683,700.00
Section VII. Utility Fund	
Utility Fund Revenue	\$2,217,100.00
DEQ Loan Proceeds	\$480,000.00
Grant Proceeds	\$14,400.00
General Obligation Bond Fund Balance	\$193,000.00
Water Sector Program Funds	<u>\$1,700,000.00</u>
Utility Fund Income	\$4,604,500.00
Section VIII. Utility Fund	
Utility Fund Expenditures	\$1,944,500.00
DEQ Rehabilitation Loan Expenditures	\$2,300,000.00
Utility Fund Debt Service Expenditures	<u>\$360,000.00</u>
Total Utility Expenditures	\$4,604,500.00
Section IX. Cemetery Fund	
Cemetery Revenue	\$32,400.00
Fund Balance Capital Outlay	<u>\$21,000.00</u>
Total Cemetery Income	\$53,400.00

56		
57	Section X. Cemetery Fund	
58	Cemetery Expenditures	\$17,400.00
59	Capital Improvements	<u>\$36,000.00</u>
60	Total Cemetery Expenditures	\$53,400.00
61		
62	Section XI. Parks & Recreation	
63	Parks & Recreation Fund Revenue	\$108,000.00
64	2 mil Ad Valorem Revenue	\$52,500.00
65	Fund Balance Capital Outlay	<u>\$24,800.00</u>
66	Total Parks and Recreation Income	\$185,300.00
67		
68	Section XII. Parks & Recreation	
69	Parks and Recreation Capital Outlay	\$50,000.00
70	Parks and Recreation Expenditures	<u>\$135,300.00</u>
71	Total Parks and Recreation Expenditures	\$185,300.00
72		
73	Section XIII. Lighting Fund	
74	1 mil Ad Valorem Revenue	\$26,300.00
75	Transfer from General Fund	<u>\$7,200.00</u>
76	Total Lighting Income	\$33,500.00
77		
78	Section XIV. Lighting Fund	
79	Lighting Fund Expenditures	<u>\$33,500.00</u>
80	Total Lighting Expenditures	\$33,500.00
81		
82	Section XV. Shared Sales Tax Fund	
83	Shared Sales Tax Revenue	\$450,000.00
84	Other Revenue	\$400.00
85	Burvant STP	\$300,000.00
86	Burvant STPSB	\$135,700.00
87	General Obligation Fund Balance Roads	\$250,000.00
88	Shared Sales Tax Fund Balance	<u>\$150,000.00</u>
89	Total Shared Sales Tax Income	\$1,286,100.00
90		
91	Section XVI. Shared Sales Tax Fund	
92	Shared Sales Tax Expenditures	\$89,800.00
93	Burvant Street Project	\$840,200.00
94	Other Street Projects	\$250,000.00
95	Shared Sales Tax Debt Service	<u>\$106,100.00</u>
96	Total Shared Sales Tax Expenditures	\$1,286,100.00
97		
98	Section VII. Public Works Fund	
99	Public Works Revenue Sales tax	\$533,300.00
100	Public Works Revenue Other	<u>\$22,800.00</u>
101	Total Public Work Income	\$556,100.00
102		
103	Section VIII. Public Works Fund	
104	Public Works Expenditures	<u>\$556,100.00</u>
105	Total Public Work Expenditures	\$556,100.00
106		

107 **THIS ORDINANCE** having been introduce by Alderwoman Contois, seconded by Alderwoman
108 **Randolph**, on this 15th day of November, 2022.

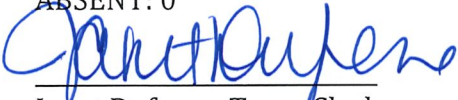
109 **THIS ORDINANCE** having been adopted on motion of Alderwoman Randolph, seconded by
110 **Alderwoman Contois**. Passed and adopted at Abita Springs, Louisiana on the 20th day of
111 **December 2022**.

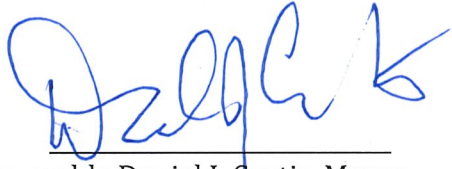
112
113 AYES: 4, Aldermen Contois, Murphy, Patterson, and Randolph

114 NAYS: 1 Alderman Saussy

115 ABSTENTIONS: 0

116 ABSENT: 0

117 
118 Janet Dufrene, Town Clerk

119 
120 Honorable Daniel J. Curtis, Mayor

BUDGET MESSAGE

Attached is the balanced 2023 Operating Budget for the Town of Abita Springs. The proposed budget reflects anticipated revenues and expenditures for the town Government for the 2023 fiscal year beginning January 1, 2023, through December 31, 2023.

The total budget for 2023 is as follows:

General Fund	\$	\$2,683,700
Utility Fund	\$	\$4,604,500
Cemetery Fund	\$	\$53,400
Parks Fund	\$	\$185,300
Lighting Fund	\$	\$33,500
Shared Sales Tax Fund	\$	\$1,286,100
Public Works Fund	\$	\$556,100
	\$	9,404,600.00

The Budget is divided into the above specified funds and includes revenues and expenditures that are estimated for the 2020 calendar year for each fund, as well as a further explanation of projections and use. Besides the towns' normal revenue sources of Ad Valorem Taxes, Sales Taxes, Franchise Taxes and other sources, the projected budget of \$9,404,600 includes funds received in October 2019 from voter approval in November, 2019 of General Obligation Bonds (\$708,400). The Budget for 2023 also includes expenditures for the rehabilitation of the town's sewer system. All of these projects will be monitored with revenue and expenditures allocated to each project.

Attached is an additional statement restating figures in an alternate format as required by Act 966 by the 2010 Louisiana Legislative Regular Session effective January 1, 2011. Said Act specifically states in Section (2)(a) that such statement shall "include a clearly presented side-by-side detailed comparison of such information for the current year, including the fund balances at the beginning of the year, year-to-date actual receipts and revenue received, and estimates of all receipts and revenues to be received for the remainder of the year; estimated and actual revenues itemized by source: year to date actual expenditures and estimates of all expenditures' to be made for the remainder of the year itemized by sources. All the above-referenced requirements are met by the attachment. This statement is mandated by law.

2023 REVENUE

General Fund:

The revenue for this fund includes funds for several Grant projects including the Recreational Trails and Trace Lighting Grants (\$581,500) Emergency Reimbursement for work done during Hurricane Ida (\$485,000) and a Fund Balance drawn from the General Obligation Bond (\$265,400). The remaining income (\$1,351,800) includes Ad Valorem taxes (\$400,900), Franchise Fees (\$125,000), and Sales Tax (\$533,300). This fund accounts for 28.5% of the revenue for the town.

Utility Fund:

This fund includes revenues from the sales of gas, water, and sewer services as well as installations of new service. The Budget for 2023 includes Utility Revenues of \$2,217,100, DEQ Loan Proceeds of \$480,000 Grant Proceeds of \$14,400 and General Obligation Bond fund balance of \$193,000. We are also expecting to receive funding through the Water Sector Program and have budgeted to see revenues of \$1,700,000 from this program. Expenditures include the remaining expenses for the Sewer Lift Station Rehabilitation and the Sewer Plant Rehabilitation of \$2,300,000 and debt service payments of \$360,000. This fund accounts for 49% of the revenue for the town.

Public Works:

Most of the revenue from this fund comes from Sales Tax. The revenue in this fund is used for regular Public Works projects and maintenance. This fund also includes a line item to begin purchasing adjudicated and vacant property in town limits that are identified as being crucial for drainage, parks & recreation, utilities or municipal uses.

Shared Sales Tax:

The purpose of this fund is to provide revenue for repair of roads and drainage within the town. Revenue is projected at \$1,286,100 which includes \$450,000 in Shared Sales Tax. We also expect funds from other parish entities to help with the cost of the Burvant Street Project. We have budgeted to use \$150,000 of the General Obligation Bond Fund Balance towards this project. We have also budgeted \$250,000 of General Obligation Bond funds to be used in other road improvement projects. Expenditures also include repair and leasing of equipment needed to fulfill the mission of the fund.

CEMETERY

Revenue includes plot sales at \$1200 per plot. A fund balance from the Cemetery Fund will be used for capital improvements. These improvements include improving drainage, sidewalks and repairing the Mausoleum.

PARK and RECREATION:

This fund includes several different budget categories. The Art & Farmers Market, Trailhead Museum, Rentals of the park and structures in the park and dedicated Ad Valorem. Expenditures include those events held at the park, museum and farmers market expenses, repair & maintenance of park facilities, capital projects at the park, etc.

STREET LIGHTING FUND

The projected expense for Street Lights is \$33,500.00 with projected revenue of \$26,300.00 from Ad Valorem Taxes. We have allocated the first quarter Franchise Fee from CLECO to make up the difference in the amount of \$7,200.

GENERAL FUND	2021	2022	2022	2023
REVENUE	Actual	Budget	Estimate	Budget
PERMIT & LICENSE REVENUE				
Alcohol Permits	\$ 3.3	\$ 2.6	\$ 2.7	\$ 5.0
Building Inspections	\$ 35.3	\$ 20.0	\$ 34.3	\$ 20.0
Building Permits	\$ 19.1	\$ 7.5	\$ 25.0	\$ 20.0
Building Plan Reviews	\$ -	\$ -	\$ -	\$ 5.0
Contractor License Fees	\$ 9.0	\$ 3.1	\$ 11.3	\$ 8.2
Drainage Permits/Inspections	\$ -	\$ -	\$ -	\$ 2.3
Insurance Company License Fees	\$ 98.6	\$ 102.0	\$ 104.3	\$ 100.2
Occupational License Fees	\$ 39.2	\$ 45.0	\$ 43.2	\$ 40.7
Short Term Rental Fees	\$ 1.4	\$ 1.5	\$ 1.4	\$ 1.4
SUB TOTAL PERMITS & LICENSES	\$ 205.9	\$ 181.7	\$ 222.2	\$ 202.8
% of Total Revenue	14.8%	7.5%	10.5%	7.6%
TAX REVENUE				
Ad Valorem Taxes (100%)	\$ 381.6	\$ 379.3	\$ 392.6	\$ 400.9
Beer Distribution Tax	\$ 4.8	\$ 6.8	\$ 5.5	\$ 5.5
Franchise Fee Tax	\$ 110.4	\$ 110.0	\$ 110.1	\$ 125.0
Sales Tax	\$ 354.8	\$ 345.0	\$ 422.9	\$ 400.0
Sales Tax - Marshal	\$ 118.2	\$ 115.0	\$ 140.8	\$ 133.3
SUB TOTAL TAXES	\$ 969.8	\$ 956.1	\$ 1,071.9	\$ 1,064.7
% of Total Revenue	69.8%	39.7%	50.7%	39.9%
FINES & FEES REVENUE				
Citation Fines & Fees	\$ 27.8	\$ 40.0	\$ 22.8	\$ 40.0
Instrument Recording Fees	\$ 0.8	\$ 3.0	\$ 1.5	\$ 1.0
SUBTOTAL FINES & FEES	\$ 28.6	\$ 43.0	\$ 24.3	\$ 41.0
% of Total Revenue	2.1%	1.8%	1.1%	1.5%
RENTAL REVENUE				
Town Hall Rental Income	\$ 3.9	\$ 12.0	\$ 14.9	\$ 25.0
Town Hall Cleanup (2022 Included in Rental)	\$ —	\$ 10.8	\$ —	\$ —
Cell Tower Rental	\$ 6.5	\$ —	\$ —	\$ —
SUB TOTAL RENTAL REVENUE	\$ 3.9	\$ 22.8	\$ 14.9	\$ 25.0
% of Total Revenue	0.3%	0.9%	0.7%	0.9%
GRANTS & REIMBURSEMENTS				
Grant - Records Room	\$ -	\$ 26.0	\$ 26.0	\$ -
Grant - Sidewalk	\$ -	\$ 87.8	\$ -	\$ 180.0
Grant - Trace Lighting	\$ -	\$ 285.0	\$ -	\$ 401.5
Hurricane Ida Reimbursement (Fund Forward)	\$ -	\$ 602.0	\$ 602.0	\$ 485.0
Insurance Reimbursement	\$ 21.0	\$ 125.0	\$ 125.3	\$ -
SUB TOTAL GRANTS & REIMBURSEMENTS	\$ 21.0	\$ 1,125.8	\$ 753.3	\$ 1,066.5
% of Total Revenue	1.5%	46.7%	35.6%	40.0%
EVENTS & OTHER REVENUE				
Advertisement Income	\$ 0.4	\$ 0.3	\$ 1.3	\$ 0.3
Halloween Block Party Donations	\$ -	\$ -	\$ -	\$ -
Interest Income	\$ 1.6	\$ 8.0	\$ 17.0	\$ 10.0
Miscellaneous Income	\$ 2.9	\$ 3.0	\$ 6.2	\$ 3.0
Push Mow Parade Income	\$ -	\$ -	\$ -	\$ 2.0
STMA Meeting Donations	\$ 3.1	\$ 3.0	\$ 3.1	\$ 3.0
Town Hall Renovation (GOB Funds)	\$ -	\$ -	\$ -	\$ 250.0
LTR Bond Bal-Town Hall	\$ 145.7	\$ 66.6	\$ 0.2	\$ -

Cell Tower Rental (Moved Utilities)	\$ 6.5	\$ —	\$ —	\$ —
SUB TOTAL EVENTS & OTHER REVENUE	\$ 160.2	\$ 80.9	\$ 27.8	\$ 268.3
% of Total Revenue	11.5%	3.4%	1.3%	10.1%
TOTAL REVENUE	\$ 1,389.4	\$ 2,410.3	\$ 2,114.4	\$ 2,668.3
	100.0%	100.0%	100.0%	100.0%
	2021	2022	2022	2023
EXPENSES	Actual	Budget	Estimate	Budget
OFFICE SALARIES & BENEFITS				
Salaries - Office	\$ 236.0	\$ 252.0	\$ 260.1	\$ 266.5
Benefits & Insurance - Office	\$ 52.0	\$ 60.0	\$ 66.3	\$ 59.1
Retirement - Office	\$ 44.9	\$ 53.0	\$ 54.3	\$ 48.0
Payroll Taxes - Office	\$ 8.3	\$ 9.8	\$ 8.5	\$ 11.2
Clerical Compensation (1099-NEC)	\$ -	\$ 18.0	\$ 15.7	\$ 16.0
Council Compensation (1099-NEC)	\$ 36.4	\$ 36.5	\$ 37.7	\$ 37.7
SUB TOTAL OFFICE SALARIES & BENEFITS	\$ 377.6	\$ 429.3	\$ 442.6	\$ 438.5
% of Total Expenses	21.5%	17.7%	24.9%	16.4%
OFFICE OPERATING EXPENSES				
Accounting	\$ 13.1	\$ 14.0	\$ 20.0	\$ 12.4
Advertising - Public Notices	\$ 3.7	\$ 4.5	\$ 7.5	\$ 5.3
Annex Routine Repair & Maintenance	\$ -	\$ -	\$ -	\$ 2.5
Auto - Fuel Expense	\$ 1.2	\$ 1.0	\$ 1.1	\$ 1.2
Auto - Repair & Maintenance	\$ 1.4	\$ 0.7	\$ 1.1	\$ 1.3
Bank NSF Fees	\$ 0.2	\$ 0.4	\$ 0.2	\$ 0.3
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Computer Networking	\$ 17.8	\$ 75.0	\$ 73.0	\$ -
Computer Software	\$ -	\$ -	\$ -	\$ 100.0
Dues & Subscriptions	\$ 1.3	\$ 1.3	\$ 1.6	\$ 1.3
Instrument Recording	\$ 1.0	\$ 3.5	\$ 1.6	\$ 0.8
Insurance Expense	\$ 36.8	\$ 36.0	\$ 29.1	\$ 32.5
Janitorial Expense	\$ 10.5	\$ 12.0	\$ 17.2	\$ 14.6
Legal & Professional Fees	\$ 66.9	\$ 75.0	\$ 113.9	\$ 75.0
Muni Code & Website	\$ 10.0	\$ 3.0	\$ 4.5	\$ 10.0
Office Equipment Repair & Maintenance	\$ 2.6	\$ 0.8	\$ 4.0	\$ 3.1
Office Supply Expense	\$ 9.2	\$ 20.3	\$ 28.0	\$ 16.5
Pay't Processing Fees (Venmo/Credit Cards)	\$ -	\$ -	\$ -	\$ 1.4
Payroll Processing Fees	\$ 5.1	\$ 2.8	\$ 5.6	\$ 5.4
Pest Control	\$ 0.7	\$ 0.5	\$ 0.6	\$ 0.7
Phone & Internet Expense	\$ 4.6	\$ 4.5	\$ 4.5	\$ 4.4
Postage Expense	\$ 0.4	\$ 1.2	\$ 0.6	\$ 0.5
St. Tammany Assessor Expense	\$ 5.9	\$ 7.1	\$ 6.0	\$ 6.0
Travel/Conventions/Meetings	\$ 0.1	\$ 2.0	\$ 0.1	\$ 0.1
Utilities - Electric	\$ 11.4	\$ 16.0	\$ 16.5	\$ 11.5
Ins License Exp	\$ 2.8	\$ 3.1	\$ —	\$ —
Occupat'l Lic Fee	\$ 1.2	\$ 1.2	\$ —	\$ —
Small Equipment (added to Office Supply)	\$ —	\$ —	\$ —	\$ —
SUB TOTAL OFC OPERATING EXPENSES	\$ 207.9	\$ 285.9	\$ 336.7	\$ 306.8
% of Total Expenses	11.8%	11.8%	19.0%	11.5%

MARSHAL SALARIES & BENEFITS				
Salaries - Marshal & Deputy Marshal	\$ 68.1	\$ 71.0	\$ 66.0	\$ 66.7
Benefits & Insurance - Marshal	\$ 11.2	\$ 12.0	\$ 12.1	\$ 13.2
Retirement - Marshal	\$ 15.8	\$ 17.0	\$ 15.0	\$ 15.5
Payroll Taxes - Marshal	\$ 2.3	\$ 2.0	\$ 2.6	\$ 2.0
SUB TOTAL MARSHAL SAL & BENEFITS	\$ 97.4	\$ 102.0	\$ 95.7	\$ 97.4
% of Total Expenses	5.5%	4.2%	5.4%	3.7%
MARSHAL OPERATING EXPENSES				
Auto Fuel	\$ 4.4	\$ 5.0	\$ 5.5	\$ 5.2
Auto Repair & Maintenance	\$ 2.0	\$ 2.0	\$ 2.2	\$ 1.9
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Computer Networking	\$ 0.4	\$ 0.3	\$ 8.5	\$ 3.3
Equipment & Supplies	\$ 2.4	\$ 3.0	\$ 1.1	\$ 1.3
Insurance	\$ 6.6	\$ 9.0	\$ 4.7	\$ 6.3
Legal & Professional	\$ 0.9	\$ 1.0	\$ -	\$ -
Office Expense	\$ 2.2	\$ 1.5	\$ 2.1	\$ 1.8
Radios & Comm/Phone	\$ 1.9	\$ 2.5	\$ 4.4	\$ 4.0
Uniforms	\$ -	\$ 0.5	\$ -	\$ -
Law Enforcement Capital Outlay				\$ 12.1
SUB TOTAL MARSHAL OPER'G EXP	\$ 20.8	\$ 24.8	\$ 28.5	\$ 35.9
% of Total Expenses	1.2%	1.0%	1.6%	1.3%
CLERK OF COURT EXPENSES				
Salary - COC	\$ 13.6	\$ 13.8	\$ 13.9	\$ 14.7
Benefits & Insurance - COC	\$ 6.3	\$ 6.7	\$ 6.7	\$ 7.4
Retirement - COC	\$ 3.8	\$ 4.1	\$ 4.0	\$ 4.3
Payroll Taxes - COC	\$ 0.2	\$ 0.2	\$ 0.2	\$ 0.2
Magistrate	\$ -	\$ 1.5	\$ 1.5	\$ 1.5
Office Supplies	\$ 1.1	\$ 0.5	\$ 1.5	\$ 1.5
State/Parish Court Fees	\$ 2.3	\$ 3.5	\$ 1.5	\$ 1.5
SUB TOTAL CLERK OF COURT EXPENSES	\$ 27.3	\$ 30.3	\$ 29.3	\$ 31.1
% of Total Expenses	1.6%	1.2%	1.6%	1.2%
GRANTS & REIMBURSED EXPENSES				
Grant - Record Room	\$ -	\$ 29.0	\$ 35.9	\$ -
Grant - Sidewalk	\$ 10.4	\$ 122.0	\$ -	\$ 180.0
Grant Match - Sidewalk	\$ -	\$ -	\$ -	\$ 45.0
Grant - Trace Lighting	\$ -	\$ 285.0	\$ -	\$ 401.5
Grant Match - Trace Lighting	\$ -	\$ 71.3	\$ -	\$ 70.9
Hurricane Expenses	\$ 222.2	\$ 340.0	\$ 369.5	\$ 253.8
SUB TOTAL GRANTS & REIMBURSED EXP	\$ 232.6	\$ 847.3	\$ 405.4	\$ 951.2
% of Total Expenses	13.2%	34.9%	22.8%	35.6%
EVENTS & OTHER EXPENSES				
Building Inspector Expenses	\$ 11.5	\$ 10.0	\$ 17.6	\$ 16.4
Drainage Inspector Expenses	\$ -	\$ -	\$ -	\$ 2.3
Halloween Block Party	\$ 1.0	\$ 2.5	\$ 1.0	\$ 1.0
Push Mow Parade	\$ -	\$ -	\$ -	\$ 2.0
Recycling Event	\$ 1.4	\$ -	\$ 2.2	\$ 2.2
Senior Citizen Banquet	\$ 0.9	\$ 3.7	\$ 0.9	\$ 0.9

STMA Meeting	\$ 3.1	\$ 3.0	\$ 3.1	\$ 3.1
Town Hall Equipment Repair & Maintenance	\$ -	\$ 2.5	\$ -	\$ 9.2
Town Hall Routine Repair & Maintenance	\$ 67.0	\$ 42.5	\$ 12.8	\$ 10.0
Volunteer Party	\$ -	\$ 1.5	\$ -	\$ -
Town Hall Renovation - LTRB	\$ 145.7	\$ 57.1	\$ 0.2	\$ -
Town Hall Renovation	\$ -	\$ 65.0	\$ -	\$ 250.0
Annex Renovation	\$ 310.0	\$ 211.7	\$ 170.5	\$ 50.0
Christmas Celebration (Moved to P&R)	\$ 19.0	\$ 5.0	\$ 6.1	\$ -
SUB TOTAL EVENTS & OTHER EXPENSES	\$ 559.6	\$ 404.5	\$ 214.4	\$ 347.1
% of Total Expenses	31.9%	16.6%	12.1%	13.0%
CAPITAL EXPENDITURES & TAX DISBURSEMENTS				
Ad Val Tax - Mo. Transfer to Light Fund (6.55%)	\$ 26.7	\$ 24.9	\$ 24.7	\$ 26.3
Ad Valorem Tax - Monthly Transfer to P&R (12%)	\$ 53.5	\$ 49.8	\$ 49.4	\$ 52.5
Ad Val Tax - Mo Trfr to GOB Sink Fund (32.8%)	\$ 134.0	\$ 122.5	\$ 123.7	\$ 121.1
Master Plan		\$ 90.0	\$ -	\$ 240.0
LT Interest - 25%	\$ 13.2	\$ 9.0	\$ 15.7	\$ 13.2
Transfer to Lighting Fund - Annual	\$ 5.3	\$ 10.0	\$ 9.7	\$ 7.2
SUB TOTAL CAPITAL EXPENDITURES & TAX DISBURSEMENTS	\$ 232.7	\$ 306.2	\$ 223.2	\$ 460.3
% of Total Expenses	13.3%	12.6%	12.6%	17.3%
TOTAL EXPENSES	\$ 1,755.9	\$ 2,430.3	\$ 1,775.8	\$ 2,668.3
% of Total Expenses	100.0%	100.0%	100.0%	100.0%
SURPLUS (DEFICIT)	\$ (366.5)	\$ (20.0)	\$ 338.6	\$ (0.0)

UTILITY FUND	2021	2022	2022	2023
REVENUE	Actual	Budget	Estimate	Budget
GAS REVENUE				
Gas Sales - Residential	\$ 462.4	\$ 525.0	\$ 486.9	\$ 525.0
Gas Sales - Commercial	\$ 185.8	\$ 220.0	\$ 223.8	\$ 225.0
Gas Connect Fees	\$ 40.5	\$ 9.8	\$ 19.9	\$ 9.8
Gas Installation Fees	\$ 4.7	\$ 4.6	\$ 16.8	\$ 4.6
Gas Late Fees	\$ -	\$ -	\$ -	\$ 5.8
Gas Service Fees	\$ 11.4	\$ 10.9	\$ 11.6	\$ 12.1
Infrastructure Cap'y Fee	\$ 13.1	\$ —	\$ —	\$ —
Impact Fees	\$ 4.2	\$ —	\$ —	\$ —
SUB TOTAL GAS REV	\$ 722.1	\$ 770.3	\$ 759.0	\$ 782.3
% of Total Revenue	14.7%	16.7%	19.8%	17.0%
WATER REVENUE				
Water Sales - Residential	\$ 272.6	\$ 280.0	\$ 272.2	\$ 275.0
Water Sales - Commerical	\$ 53.5	\$ 60.0	\$ 55.8	\$ 55.0
Water Connect Fees	\$ 13.1	\$ 18.0	\$ 11.1	\$ 15.0
Water Late Fees	\$ -	\$ -	\$ -	\$ 5.8
Water Service Fees	\$ 15.0	\$ 14.6	\$ 15.2	\$ 14.6
Water Tower Rental Income	\$ 16.6	\$ 16.7	\$ 16.0	\$ 15.5
Safe Drinking Water Fees	\$ 14.9	\$ 14.4	\$ 15.1	\$ 15.3
Grant Income	\$ 29.3	\$ -	\$ -	\$ 14.4
Water Well Project (GOB Funds)	\$ 34.6	\$ 10.0	\$ -	\$ 73.0
Water Meter (Bond Funds)	\$ 54.6	\$ —	\$ —	\$ —
Infrastructure Cap'y Fee	\$ 12.2	\$ —	\$ —	\$ —
Impact Fees	\$ 2.9	\$ —	\$ —	\$ —
SUB TOTAL WATER REV	\$ 519.3	\$ 413.7	\$ 385.4	\$ 483.6
% of Total Revenue	10.6%	9.0%	10.1%	10.5%

SEWER REVENUE				
Sewer Sales - Residential	\$ 477.9	\$ 500.0	\$ 477.7	\$ 480.0
Sewer Sales - Commercial	\$ 52.9	\$ 60.0	\$ 55.6	\$ 60.0
Sewer Connect Fees	\$ 8.7	\$ 10.7	\$ 12.4	\$ 10.7
Sewer Installation Fees	\$ 3.9	\$ 10.0	\$ 3.9	\$ 3.2
Sewer Late Fees	\$ -	\$ -	\$ -	\$ 5.8
Sewer Service Fees	\$ 13.7	\$ 13.3	\$ 13.8	\$ 13.3
Sewer Plant Connection (DEQ)	\$ -	\$ 600.0	\$ -	\$ 480.0
Sewer Plant Connection (GOB Funds)	\$ -	\$ 600.0	\$ -	\$ 120.0
Sewer Plant Upgrade	\$ 483.4	\$ -	\$ 483.4	\$ 1,700.0
DEQ Loan- Lift Stn Rehab	\$ -	\$ 840.0	\$ 840.0	\$ -
DEQ Loan-Line Rehab	\$ 2,261.5	\$ 373.0	\$ 373.0	\$ -
Sewer Inspection Fees	\$ -	\$ -	\$ 31.9	\$ -
Infrastructure Cap'y Fee	\$ 9.8	\$ -	\$ -	\$ -
SUB TOTAL SEWER REV	\$ 3,311.8	\$ 3,007.0	\$ 2,291.7	\$ 2,873.0
% of Total Revenue	67.5%	65.1%	59.9%	62.4%
GARBAGE REVENUE				
Sales - Residential	\$ 312.5	\$ 351.0	\$ 331.9	\$ 410.0
Sales - Commercial	\$ 4.8	\$ 8.1	\$ 4.1	\$ 10.0
Connect Fees	\$ 2.4	\$ 1.7	\$ 2.3	\$ 2.3
Garbage Late Fees	\$ -	\$ -	\$ -	\$ 2.6
Garbage Service Fees	\$ 14.5	\$ 14.5	\$ 14.6	\$ 15.6
SUB TOTAL GARBAGE REV	\$ 334.2	\$ 375.3	\$ 352.9	\$ 440.5
% of Total Revenue	6.8%	8.1%	9.2%	9.6%
OTHER REVENUE				
Customer NSF Fees	\$ 1.0	\$ 1.8	\$ 0.5	\$ 1.8
Interest Income	\$ 1.0	\$ 1.0	\$ 17.7	\$ 5.0
Utility Assistance Income	\$ 0.1	\$ 0.3	\$ 0.1	\$ 0.3
Infrastructure Capacity Fees	\$ 3.5	\$ 25.7	\$ 6.5	\$ 18.0
Late Fees (2023 Split-Utilities)	\$ 13.2	\$ 25.0	\$ 13.0	\$ -
SUB TOTAL OTHER REV	\$ 18.8	\$ 53.8	\$ 37.8	\$ 25.1
% of Total Revenue	0.4%	1.2%	1.0%	0.5%
TOTAL REVENUE	\$ 4,906.2	\$ 4,620.1	\$ 3,826.8	\$ 4,604.5
% of Total Revenue	100.0%	100.0%	100.0%	100.0%

	2021	2022	2022	2023
EXPENSES	Actual	Budget	Estimate	Budget
GAS EXPENSES				
Gas Salaries & Wages	\$ 84.4	\$ 80.0	\$ 82.0	\$ 84.0
Gas Benefits & Insurance	\$ 20.3	\$ 17.6	\$ 16.8	\$ 19.5
Gas Retirement	\$ 22.6	\$ 20.0	\$ 20.8	\$ 22.6
Gas Payroll Taxes	\$ 1.3	\$ 1.2	\$ 1.3	\$ 1.6
Natural Gas Purchases	\$ 389.5	\$ 492.0	\$ 485.2	\$ 410.0
Gas Reports & Training	\$ 15.0	\$ 15.0	\$ 19.9	\$ 18.0
Gas Repairs & Maint	\$ 41.3	\$ 40.0	\$ 59.3	\$ 40.0
Gas Utilities - Electric	\$ 2.0	\$ 3.0	\$ 1.5	\$ 3.0
SUB TOTAL GAS EXPS	\$ 576.4	\$ 668.8	\$ 686.8	\$ 598.7
% of Total Expenses	14.0%	20.1%	19.8%	13.0%
WATER EXPENSES				
Water Salaries & Wages	\$ 84.5	\$ 80.0	\$ 78.8	\$ 84.4
Water Benefits & Insurance	\$ 20.3	\$ 17.6	\$ 16.8	\$ 19.5
Water Retirement	\$ 22.6	\$ 20.0	\$ 21.9	\$ 22.7
Water Payroll Taxes	\$ 1.3	\$ 1.2	\$ 1.3	\$ 1.6
Water Repairs & Maintenance	\$ 39.1	\$ 60.0	\$ 68.7	\$ 60.0
Water Safe Water Drinking Fee	\$ 13.6	\$ 14.0	\$ 14.3	\$ 14.0
Water Testing	\$ 47.2	\$ 55.0	\$ 43.2	\$ 55.0
Water Utilities - Electric	\$ 9.3	\$ 15.0	\$ 10.3	\$ 15.0
Water Well/Tower Rep & Maint	\$ 41.8	\$ 10.0	\$ 6.3	\$ 20.0
Water Meter Upgrade	\$ 87.3	\$ —	\$ —	\$ —
Grant Expense	\$ 30.0		\$ —	\$ —
Contr Labor-Water	\$ 0.4	\$ —	\$ —	\$ —
SUB TOTAL WATER EXPS	\$ 397.4	\$ 272.8	\$ 261.6	\$ 292.2
% of Total Expenses	9.6%	8.2%	7.5%	6.3%

SEWER EXPENSES				
Sewer Salaries & Benefits	\$ 84.5	\$ 80.0	\$ 79.1	\$ 84.4
Sewer Benefits & Insurance	\$ 20.3	\$ 17.6	\$ 16.7	\$ 19.5
Sewer Retirement	\$ 22.7	\$ 20.0	\$ 22.1	\$ 22.7
Sewer Payroll Taxes	\$ 1.3	\$ 1.2	\$ 1.3	\$ 1.6
Sewer Lines Repair & Maint	\$ -	\$ 81.9	\$ 41.8	\$ 25.0
Sewer Plant Repair & Maint	\$ -	\$ 13.6	\$ 19.2	\$ 25.0
Sewer Utilities - Electric	\$ 43.0	\$ 60.0	\$ 53.0	\$ 30.0
Sewer Plant UIL Connection (DEQ)	\$ -	\$ 600.0	\$ -	\$ 480.0
Sewer Plant UIL Connection Engineering	\$ -	\$ 483.4	\$ -	\$ 120.0
Sewer Service Fees	\$ -	\$ -	\$ -	\$ 79.8
Sewer Plant Upgrade	\$ -	\$ -	\$ -	\$ 1,700.0
Sewer Lift Stn Rehab (DEQ Loan)	\$ -	\$ 840.0	\$ 840.0	\$ -
Gravity Sewer Rehab (DEQ Loan)	\$ 2,261.4	\$ 373.0	\$ 373.0	\$ -
SUB TOTAL SEWER EXPENSES	\$ 2,433.2	\$ 1,357.7	\$ 1,446.2	\$ 2,588.0
% of Total Expenses	59.0%	40.9%	41.7%	56.2%
GARBAGE EXPENSES				
Garbage Service - Residential	\$ 268.1	\$ 309.0	\$ 304.2	\$ 363.0
Garbage Service - Commercial	\$ -	\$ 1.0	\$ 1.0	\$ 1.0
SUB TOTAL GARBAGE EXP'S	\$ 268.1	\$ 310.0	\$ 305.2	\$ 364.0
% of Total Expenses	6.5%	9.3%	8.8%	7.9%

UF OPERATING EXPENSES				
Accounting	\$ 8.0	\$ 10.8	\$ 13.8	\$ 7.5
Advertising	\$ 0.7	\$ -	\$ 0.6	\$ -
Auto & Equipment Fuel	\$ 12.2	\$ 12.7	\$ 41.5	\$ 40.0
Auto Repair & Maintenance	\$ 12.1	\$ 15.2	\$ 23.4	\$ 25.2
Barn/Shop Repair & Maint	\$ 6.0	\$ 8.1	\$ 37.8	\$ 15.0
Billing Expense	\$ 8.8	\$ 9.8	\$ 10.2	\$ 9.8
Capital Outlay	\$ -	\$ -	\$ 70.9	\$ -
Computer Software	\$ -	\$ -	\$ -	\$ 75.0
Computer Networking	\$ 10.0	\$ 18.0	\$ 8.0	\$ 5.0
Depreciation	\$ 114.0	\$ 114.0	\$ 114.0	\$ 118.7
Dues & Subscriptions	\$ 1.3	\$ 0.5	\$ 1.7	\$ 0.5
Equipment Repair & Maint	\$ 2.6	\$ 5.0	\$ 3.4	\$ 5.0
Insurance	\$ 60.9	\$ 68.0	\$ 79.3	\$ 68.0
Legal & Professional	\$ 12.3	\$ 18.9	\$ -	\$ -
Office Supplies	\$ 7.7	\$ 5.0	\$ 10.0	\$ 5.0
Phone & Internet	\$ 11.9	\$ 12.0	\$ 8.9	\$ 9.0
Physicals & Drug Testing	\$ 0.2	\$ -	\$ 1.1	\$ 1.0
Postage	\$ 1.3	\$ 2.0	\$ 1.4	\$ 2.0
Small Equipment & Tools	\$ 2.3	\$ 8.2	\$ 6.3	\$ 6.0
Training (other than Gas Trng)	\$ 1.0	\$ 13.1	\$ 0.8	\$ 3.0
Uniforms	\$ 4.1	\$ 5.5	\$ 4.2	\$ 5.5
Utility Assistance Program	\$ 0.1	\$ 0.4	\$ 0.2	\$ 0.4
Interest Exp	\$ 10.6	\$ —	\$ —	\$ —
SUB TOTAL UF OPER'G EXP	\$ 288.1	\$ 327.2	\$ 437.5	\$ 401.6
% of Total Expenses	7.0%	9.9%	12.6%	8.7%

DEBT SERVICE				
DEQ Loan Series 2017 Admin Fees	\$ -	\$ -	\$ 32.9	\$ 24.0
DEQ Loan Series 2017 P&I	\$ 159.9	\$ 331.1	\$ 247.3	\$ 336.0
URR Bond Series 2004 P&I	\$ -	\$ 23.4	\$ 23.4	\$ -
Series 2012 P&I	\$ -	\$ 28.5	\$ 28.5	\$ -
SUB TOTAL DEBT SERVICE	\$ 159.9	\$ 383.0	\$ 332.1	\$ 360.0
% of Total Expenses	3.9%	11.5%	9.6%	7.8%
TOTAL EXPENSES	\$ 4,123.1	\$ 3,319.5	\$ 3,469.4	\$ 4,604.5
% of Total Expenses	100.0%	100.0%	100.0%	100.0%
PROFIT (LOSS)	\$ 783.1	\$ 1,300.6	\$ 357.4	\$ -
PROFIT (LOSS) + Depreciation	\$ 897.1	\$ 1,414.6	\$ 471.4	\$ 118.7

PUBLIC WORKS				
	2021	2022	2022	2023
REVENUE	Actual	Budget	Estimate	Budget
Sales Tax Income	\$ 434.5	\$ 430.0	\$ 556.0	\$ 533.3
Culvert Installation Income	\$ 8.4	\$ 10.0	\$ 9.5	\$ 10.0
Impact Fees	\$ -	\$ -	\$ -	\$ 6.0
Sale of Equipment	\$ -	\$ -	\$ 80.1	\$ -
State Mowing Income	\$ 6.0	\$ 6.0	\$ 6.0	\$ 6.0
Tree Inspection Fees	\$ 0.5	\$ 0.5	\$ 1.6	\$ 0.8
Infrastructure Capacity Fees	\$ -	\$ -	\$ 20.6	\$ -
TOTAL REVENUE	\$ 449.4	\$ 446.5	\$ 673.8	\$ 556.1
EXPENSES				
SALARIES & BENEFITS				
Salaries & Wages	\$ 140.3	\$ 158.9	\$ 152.6	\$ 179.6
Benefits & Insurance	\$ 33.7	\$ 26.6	\$ 30.9	\$ 33.9
Retirement	\$ 32.5	\$ 46.0	\$ 35.5	\$ 45.0
Payroll Taxes	\$ 3.7	\$ 3.5	\$ 3.1	\$ 3.1
SUB TOTAL SALARIES & BENEFITS	\$ 210.2	\$ 235.0	\$ 222.1	\$ 261.6
% of Total Expenses	50.6%	50.9%	37.6%	47.0%

OPERATING EXPENSES				
Accounting	\$ 14.1	\$ 11.0	\$ 3.4	\$ 5.0
Auto & Equipment Fuel	\$ 7.2	\$ 10.0	\$ 15.0	\$ 15.0
Auto Repair & Maintenance	\$ 19.6	\$ 18.8	\$ 25.4	\$ 28.0
Barn/Shop Repair & Maintenance	\$ 16.3	\$ 10.3	\$ 24.5	\$ 32.3
Capital Outlay	\$ -	\$ -	\$ 103.1	\$ 8.5
Computer Software	\$ -	\$ -	\$ -	\$ 25.0
Culvert Installation & Repairs	\$ 7.4	\$ 10.0	\$ 8.4	\$ 10.0
Dumpster Garbage Disposal	\$ 6.0	\$ 5.0	\$ 4.8	\$ 5.0
Equipment Repair & Maintenance	\$ 13.5	\$ 20.0	\$ 15.8	\$ 13.0
Hazardous Tree Inspection	\$ 1.5	\$ 4.5	\$ 1.3	\$ 4.5
Hazardous Tree Removal	\$ 18.3	\$ 20.0	\$ 16.3	\$ 20.0
Insurance	\$ 41.9	\$ 35.0	\$ 50.6	\$ 50.0
Land Lease	\$ 15.0	\$ 15.0	\$ 26.2	\$ 15.0
Land Purchase	\$ -	\$ 15.0	\$ -	\$ 25.0
Legal & Professional	\$ 1.5	\$ 2.0	\$ -	\$ 2.0
Office Supplies	\$ -	\$ -	\$ 3.5	\$ 5.0
Phone & Internet	\$ 4.4	\$ 5.0	\$ 4.5	\$ 2.0
Physicals & Drug Testing	\$ 0.3	\$ 0.5	\$ 0.6	\$ 1.5
Small Equipment & Tools	\$ 6.5	\$ 7.0	\$ 12.9	\$ 7.0
Storage Unit Rental	\$ -	\$ -	\$ 3.8	\$ 4.0
Town Repairs & Maintenance	\$ 13.6	\$ 20.0	\$ 35.5	\$ 10.2
Training	\$ -	\$ -	\$ 0.3	\$ 0.5
Uniforms	\$ 3.5	\$ 4.0	\$ 3.0	\$ 4.0
Utilities - Electric	\$ 1.7	\$ 4.4	\$ 1.4	\$ 2.0
SUB TOTAL OPERATING EXPENSES	\$ 192.3	\$ 217.5	\$ 360.3	\$ 294.5
% of Total Expenses	46.2%	47.1%	61.0%	53.0%
DEBT SERVICE				
GOB Series 2020 P&I (25%)-Moved to SST	\$ 13.3	\$ 9.0	\$ 8.5	\$ -
SUB TOTAL DEBT SERVICE	\$ 13.3	\$ 9.0	\$ 8.5	\$ -
% of Total Expenses	3.2%	2.0%	1.4%	0.0%
TOTAL EXPENSES	\$ 415.8	\$ 461.5	\$ 590.9	\$ 556.1
% of Total Expenses	100.0%	100.0%	100.0%	100.0%
SURPLUS (DEFICIT)	\$ 33.6	\$ (15.0)	\$ 82.9	\$ -

SHARED SALES TAX				
	2021	2022	2022	2023
REVENUE	Actual	Budget	Estimate	Budget
Sales Tax Income	\$ 432.2	\$ 340.0	\$ 495.7	\$ 450.0
Interest Income	\$ 0.2	\$ 0.4	\$ 0.5	\$ 0.4
Burvant St. Overlay (STP)	\$ -	\$ -	\$ -	\$ 300.0
Level St. Renovation (STP School Bd)	\$ -	\$ -	\$ -	\$ 135.7
Street Overlay (GOB Fund)	\$ -	\$ -	\$ -	\$ 250.0
Fund Balance	\$ -	\$ -	\$ -	\$ 150.0
TOTAL REVENUE	\$ 432.4	\$ 340.4	\$ 496.2	\$ 1,286.1
EXPENSES				
OPERATING EXPENSE				
Capital Outlay	\$ 124.9	\$ 52.2	\$ 35.3	\$ -
Equipment Repair & Maintenance	\$ 25.0	\$ 15.0	\$ 11.8	\$ 15.0
Right of Way Permit Fee	\$ 0.2	\$ 0.2	\$ 0.2	\$ 0.2
Small Equipment & Tools	\$ -	\$ 2.0	\$ -	\$ 2.0
Street & Ditch Repair & Maintenance	\$ 77.9	\$ 170.6	\$ 101.0	\$ 65.1
Traffic Circle Repair & Maintenance	\$ 2.3	\$ 7.5	\$ 3.3	\$ 7.5
Burvant St. Overlay	\$ -	\$ -	\$ -	\$ 840.2
Street Overlay (GOB Fund)	\$ -	\$ -	\$ -	\$ 250.0
SUB TOTAL OPERATING EXPENSE	\$ 230.3	\$ 247.5	\$ 151.6	\$ 1,180.0
% of Total Expenses	71.1%	72.7%	62.0%	91.8%
DEBT SERVICE				
Debt Payments - Vacuum Truck	\$ 49.6	\$ 49.6	\$ 49.6	\$ 49.6
GOB Series 2020 P&I (25%)-From PW	\$ -	\$ -	\$ -	\$ 8.5
GOB Series 2014 - Principal	\$ 35.0	\$ 35.0	\$ 35.0	\$ 40.0
GOB Series 2014 - Interest	\$ 9.1	\$ 8.3	\$ 8.4	\$ 8.0
SUB TOTAL DEBT SERVICE	\$ 93.7	\$ 92.9	\$ 93.0	\$ 106.1
% of Total Expenses	28.9%	27.3%	38.0%	8.2%
TOTAL EXPENSES				
% of Total Expenses	100.0%	100.0%	100.0%	100.0%
SURPLUS (DEFICIT)	\$ 108.4	\$ -	\$ 251.6	\$ -

CEMETERY FUND				
	2021	2022	2022	2023
	Actual	Budget	Estimate	Budget
REVENUE				
Plot Sales	\$ 33.6	\$ 24.0	\$ 25.2	\$ 30.0
Interest	\$ 0.1	\$ 0.2	\$ 2.4	\$ 2.4
From Fund Balance	\$ -	\$ 20.8	\$ -	\$ 21.0
TOTAL REVENUE	\$ 33.7	\$ 45.0	\$ 27.6	\$ 53.4
EXPENSES				
Salaries & Benefits				
Salaries & Wages	\$ -	\$ -	\$ -	\$ 9.4
Benefits & Insurance	\$ -	\$ -	\$ -	\$ 3.5
Retirement	\$ -	\$ -	\$ -	\$ 2.8
Payroll Taxes	\$ -	\$ -	\$ -	\$ 0.2
Sub Total Salaries & Benefits	\$ -	\$ -	\$ -	\$ 15.9
% of Expenses	0.0%	0.0%	0.0%	29.8%
Operating Expenses				
Capital Outlay	\$ -	\$ 20.0	\$ -	\$ -
Operating Expense	\$ -	\$ 15.0	\$ 1.3	\$ 1.5
Repairs & Maintenance	\$ -	\$ 10.0	\$ 14.6	\$ 36.0
Leg/Ins	\$ 1.7	\$ -	\$ -	\$ -
Misc - CF# 2	\$ 0.2	\$ -	\$ -	\$ -
Sub Total Operating Expenses	\$ 1.9	\$ 45.0	\$ 15.9	\$ 37.5
% of Expenses	100.0%	100.0%	100.0%	70.2%
TOTAL EXPENSES	\$ 1.9	\$ 45.0	\$ 15.9	\$ 53.4
% of Expenses	100.0%	100.0%	100.0%	100.0%
SURPLUS (DEFICIT)	\$ 31.8	\$ -	\$ 11.7	\$ -

PARK & RECREATION FUND				
	2021	2022	2022	2023
REVENUE	Actual	Budget	Estimate	Budget
Ad Valorem Revenue	\$ 53.5	\$ 49.8	\$ 49.4	\$ 52.5
Christmas Celebration	\$ -	\$ 5.0	\$ -	\$ 5.0
Fall Fest (Trailhead Park Rental)	\$ -	\$ 10.0	\$ 14.6	\$ 10.0
Farmer's Market Income	\$ 32.8	\$ 35.0	\$ 38.0	\$ 35.0
Fourth of July	\$ 5.2	\$ 5.0	\$ 8.1	\$ 5.0
Interest Income	\$ 0.1	\$ -	\$ -	\$ -
Other Event Income	\$ -	\$ 5.0	\$ -	\$ 5.0
Museum Donations & Event Income	\$ 23.7	\$ 17.0	\$ 30.0	\$ 26.0
Museum Grant/Fund Balance	\$ -	\$ 8.0	\$ 8.5	\$ 7.0
Pavilion & Shelter Rentals	\$ 4.5	\$ 7.5	\$ 10.6	\$ 10.0
Park & Recreation Fund Balance	\$ -	\$ 39.0	\$ 18.1	\$ 29.8
TOTAL REVENUE	\$ 119.8	\$ 181.3	\$ 177.3	\$ 185.3
EXPENSES				
P&R SALARIES & BENEFITS				
Salaries & Wages	\$ 17.6	\$ 10.3	\$ 32.0	\$ 21.0
Benefits & Insurance	\$ 4.3	\$ 4.8	\$ 5.7	\$ 5.2
Retirement	\$ 1.4	\$ 6.8	\$ 5.6	\$ 6.0
Payroll Taxes	\$ 1.0	\$ 0.4	\$ 1.3	\$ 0.3
SUB TOTAL P&R SALARIES & BENEFITS	\$ 24.3	\$ 22.3	\$ 44.6	\$ 32.5
% of Total Expenses	15.3%	12.3%	25.2%	17.5%
P&R OPERATING EXPENSE				
Capital Outlay	\$ -	\$ 60.0	\$ -	\$ 50.0
Computer Networking	\$ 15.9	\$ 1.0	\$ 10.1	\$ 2.5
Insurance	\$ 5.4	\$ 5.0	\$ 7.6	\$ 7.5
Janitorial	\$ 4.9	\$ 3.0	\$ 7.2	\$ 8.0
Multi Use Building Repair & Maintenance	\$ -	\$ -	\$ -	\$ -
Park Repairs & Maintenance	\$ 24.2	\$ 7.1	\$ 36.2	\$ 5.0
St. Tammany Assessor	\$ 0.9	\$ 0.9	\$ 0.9	\$ 0.9
Utilities - Electric	\$ 7.1	\$ 7.5	\$ 6.7	\$ 7.5
SUB TOTAL P&R OPERATING EXPENSE	\$ 58.4	\$ 84.5	\$ 68.7	\$ 81.4
% of Total Expenses	36.8%	46.6%	38.7%	43.9%
P&R PARK EVENT EXPENSES				
Christmas Celebration	\$ -	\$ -	\$ -	\$ 5.00
Fourth of July Expense	\$ 13.50	\$ 11.0	\$ 13.50	\$ 13.50
Other Event Expense	\$ -	\$ 3.5	\$ 0.30	\$ 3.50
-Busker Fest	\$ 2.60	\$ -	\$ -	\$ -
-Fall Fest	\$ 1.20	\$ -	\$ -	\$ -
SUB TOTAL P&R PARK EVENT EXPENSES	\$ 17.30	\$ 14.5	\$ 13.80	\$ 22.00
% of Total Expenses	10.9%	8.0%	7.8%	11.9%

FARMERS MARKET	2022	2023
	Estimate	Budget
Revenue	\$ 38.0	\$ 35.0
TOTAL FARMERS MARKET REVENUE	\$ 38.0	\$ 35.0
Salaries Expenses	\$ -	\$ -
Operating Expenses	\$ 18.1	\$ 18.4
TOTAL FARMERS MARKET EXPENSE	\$ 18.1	\$ 18.4
FARMERS MARKET SURPLUS (DEFICIT)	\$ 19.9	\$ 16.6
PARK & RECREATION		
	2022	2023
	Estimate	Budget
Revenue	\$ 100.8	\$ 117.3
TOTAL P&R REVENUE	\$ 100.8	\$ 117.3
Salaries Expenses	\$ 44.6	\$ 32.5
Operating Expenses	\$ 68.7	\$ 81.4
Event Expenses	\$ 13.8	\$ 22.0
TOTAL PARK & RECREATION EXPENSE	\$ 127.1	\$ 135.9
PARK & RECREATION SURPLUS (DEFICIT)	\$ (26.3)	\$ (18.6)

MUSEUM	2022	2023
	Estimate	Budget
Revenue	\$ 38.5	\$ 33.0
TOTAL MUSEUM REVENUE	\$ 38.5	\$ 33.0
Expenses	\$ 25.9	\$ 24.0
Capital Outlay	\$ 6.2	\$ 7.0
TOTAL MUSEUM EXPENSE	\$ 32.1	\$ 31.0
MUSEUM SURPLUS (DEFICIT)	\$ 6.40	\$ 2.00

FARMERS MARKET SALARIES & BENEFITS				
Salaries & Wages	\$ 19.1	\$ 22.4	\$ -	\$ -
Benefits & Insurance	\$ 2.1	\$ 2.1	\$ -	\$ -
Retirement	\$ 5.1	\$ 2.9	\$ -	\$ -
Payroll Tax	\$ 0.4	\$ 0.2	\$ -	\$ -
SUB TOTAL FMKT SALARIES & BENEFITS	\$ 26.7	\$ 27.6	\$ -	\$ -
% of Total Expenses	16.8%	15.2%	0.0%	0.0%
FARMERS MARKET OPERATING EXPENSE				
Administrative Expenses	\$ -	\$ -	\$ -	\$ 0.5
Advertising	\$ 0.1	\$ 1.7	\$ 0.1	\$ 1.7
Manager Compensation	\$ 5.6	\$ 1.0	\$ 12.2	\$ 12.0
Event Expense	\$ 10.6	\$ 2.0	\$ 4.3	\$ 2.0
Operating Expenses	\$ 1.4	\$ 2.7	\$ 1.5	\$ 2.2
SUB TOAL FMKT OPERATING EXPENSE	\$ 17.7	\$ 7.4	\$ 18.1	\$ 18.4
% of Total Expenses	11.1%	4.1%	10.2%	9.9%
MUSEUM EXPENSES				
Administrative Expenses	\$ -	\$ 0.2	\$ -	\$ 0.4
Archiving Project Expenses	\$ -	\$ 1.8	\$ 1.5	\$ 3.6
Capital Outlay	\$ -	\$ 8.0	\$ 6.2	\$ 7.0
Computer Networking	\$ 2.4	\$ 0.9	\$ 1.4	\$ -
Event Expenses	\$ 7.5	\$ 13.2	\$ 14.6	\$ 16.9
Operating Expenses	\$ 4.5	\$ 0.9	\$ 8.4	\$ 3.1
Repairs & Maintenance	\$ -	\$ -	\$ -	\$ -
SUB TOTAL MUSEUM EXPENSES	\$ 14.4	\$ 25.0	\$ 32.1	\$ 31.0
% of Total Expenses	9.1%	13.8%	18.1%	16.7%
TOTAL EXPENSES	\$ 158.8	\$ 181.3	\$ 177.3	\$ 185.3
% of Total Expenses	100.0%	100.0%	100.0%	100.0%
SURPLUS (DEFICIT)	\$ (39.0)	\$ -	\$ -	\$ 0.0

LIGHTING FUND	2021	2022	2022	2023
	Actual	Budget	Estimate	Budget
REVENUE				
Ad Valorem Income	\$ 24.2	\$ 24.9	\$ 24.8	\$ 26.3
Transfer From General Fund	\$ 5.3	\$ 10.0	\$ 8.0	\$ 7.2
Interest Income	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUE	\$ 29.5	\$ 34.9	\$ 32.8	\$ 33.5
EXPENSES				
Operating Expense	\$ 0.5	\$ 5.4	\$ 0.5	\$ 0.5
Street Lights	\$ 29.0	\$ 29.5	\$ 32.3	\$ 33.0
TOTAL EXPENSES	\$ 29.5	\$ 34.9	\$ 32.8	\$ 33.5
SURPLUS (DEFICIT)	\$ -	\$ -	\$ -	\$ (0.0)

General Fund

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

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

Utility Fund

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

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

Cemetery Fund

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

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

Parks & Recreation Fund

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

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

Lighting Fund

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

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

Shared Sales Tax Fund

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

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

Public Works Fund

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

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