



2027 Budget

Two Goals tonight:

- Discuss current funds available for capital projects
- Discuss projected excess funds in the 2027 budget and potential outside funding for capital projects

Understanding Our Funds

IMPORTANT TO NOTE:

Each fund is balanced: the money expected to come in equals the money planned to be spent, leaving a budgeted balance of \$0.

This means all expected income is allocated to planned expenses—not that the fund has no money.

Any excess from these funds can be used for capital improvements.

- General Fund
- Utility Fund
- Public Works Fund
- Parks and Recreation Fund

Any excess cannot be used for Capital Improvements because they are Dedicated and Restricted.

- Police Fund
- Cemetery Fund
- Debt Service Fund

Funds

Any excess from these 4 funds CAN be used for Capital Improvements

General Fund

Major Revenues

(where this money comes from)

- Unrestricted ad valorem taxes
- Unrestricted Sales Tax
- Permitting & Licensing
- Court Fines & Fees

Major Expenses

(where the money is spent)

- Employee pay and benefits
- Court operations
- Legal and accounting services
- Office costs, and insurance.

Utility Fund

Major Revenues

(where this money comes from)

- Customer fees & services charges for gas, water, sewer and garbage.
- Other utility-related income & dedicated revenue

Major Expenses

(where the money is spent)

- Gas, water, wastewater, & garbage operations and maintenance
- Utility debt payments

Public Works Fund

Major Revenues

(where this money comes from)

- Dedicated sales tax
- Shared Sales Tax Agreement revenue
- Street-lighting ad valorem revenue

Major Expenses

(where the money is spent)

- Street, drainage, & infrastructure upkeep
- Equipment & town building maintenance
- Streetlight operations

Parks & Rec. Fund

Major Revenues

(where this money comes from)

- Facility rentals & community event income
- Museum income
- Ad valorem tax

Major Expenses

(where the money is spent)

- Park, playground, and recreation operations
- Town events and community activities

Funds

Dedicated and Restricted Funds

Cemetery Fund

Major Revenues (where this money comes from)

- Cemetery plot sales
- Interest income

Major Expenses (where the money is spent)

- Cemetery administration & records
- Cemetery operations, maintenance and repairs

Police Fund

Major Revenues (where this money comes from)

- Ad valorem taxes dedicated to police activities

Major Expenses (where the money is spent)

- Administrative activities related to law enforcement
- Operational activities related to law enforcement

Debt Service Fund

Major Revenues (where this money comes from)

- Ad valorem tax revenue dediced to debt service
- interest income

Major Expenses (where the money is spent)

- Principal and interest payments on general obligation bonds
- Bond-related professional & administrative costs

Capital Projects Fund

Major Revenues (where this money comes from)

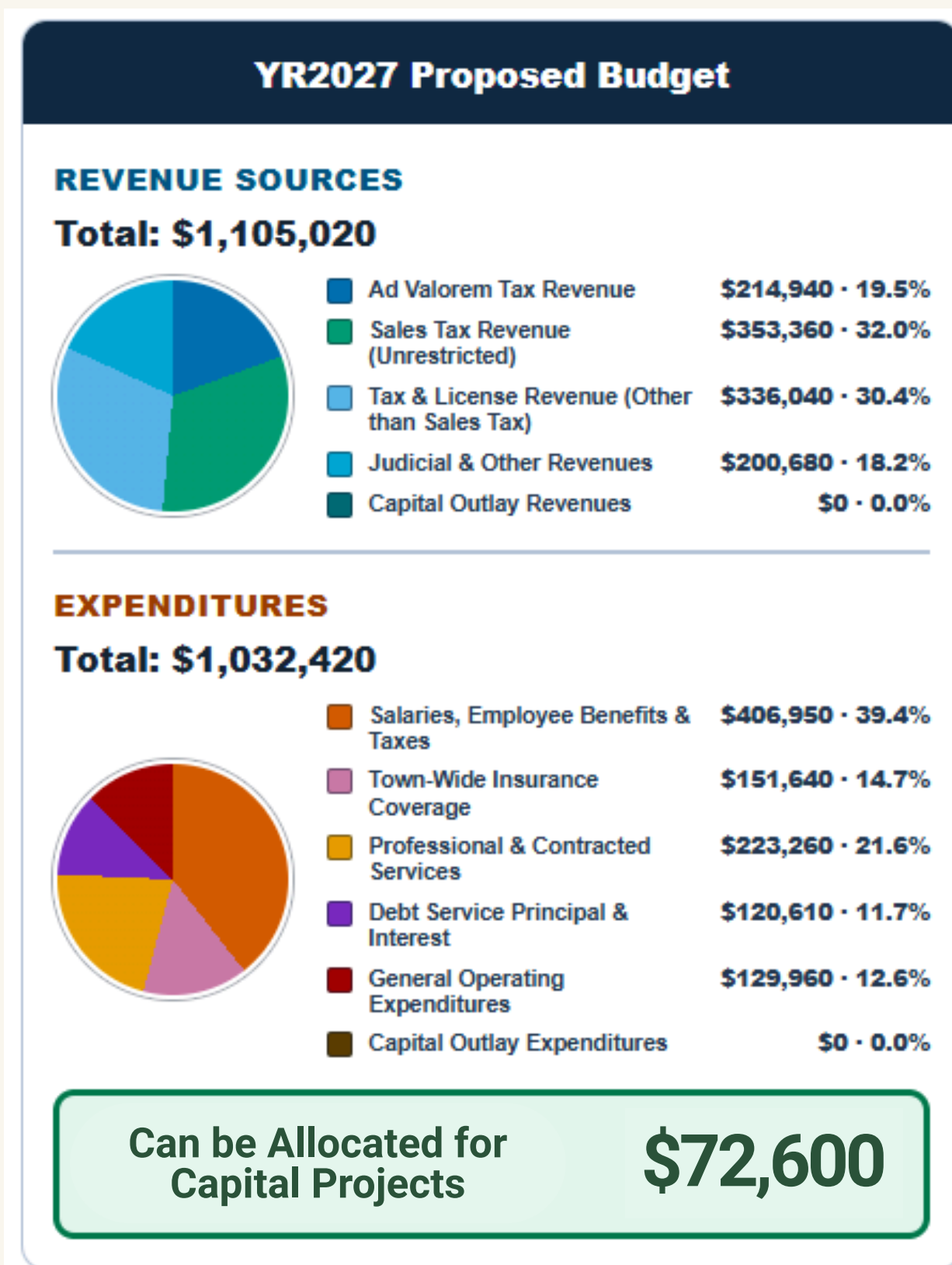
- Grant funding
- Existing funds dedicated to specific projects

Major Expenses (where the money is spent)

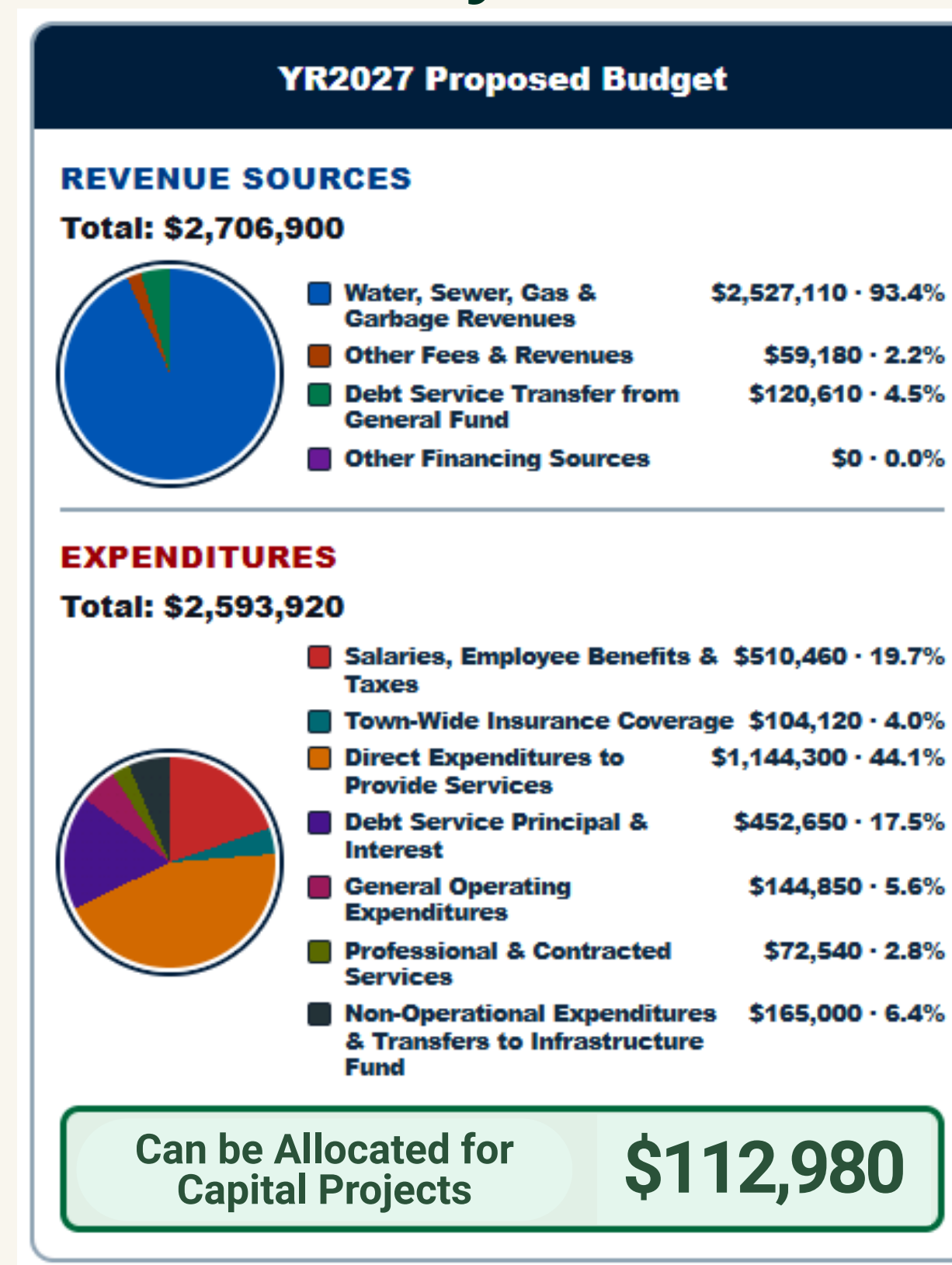
- Major infrastructure and construction projects
- Project design, construction and professional services

Can be Allocated from YR2027 Proposed Budget

General Fund

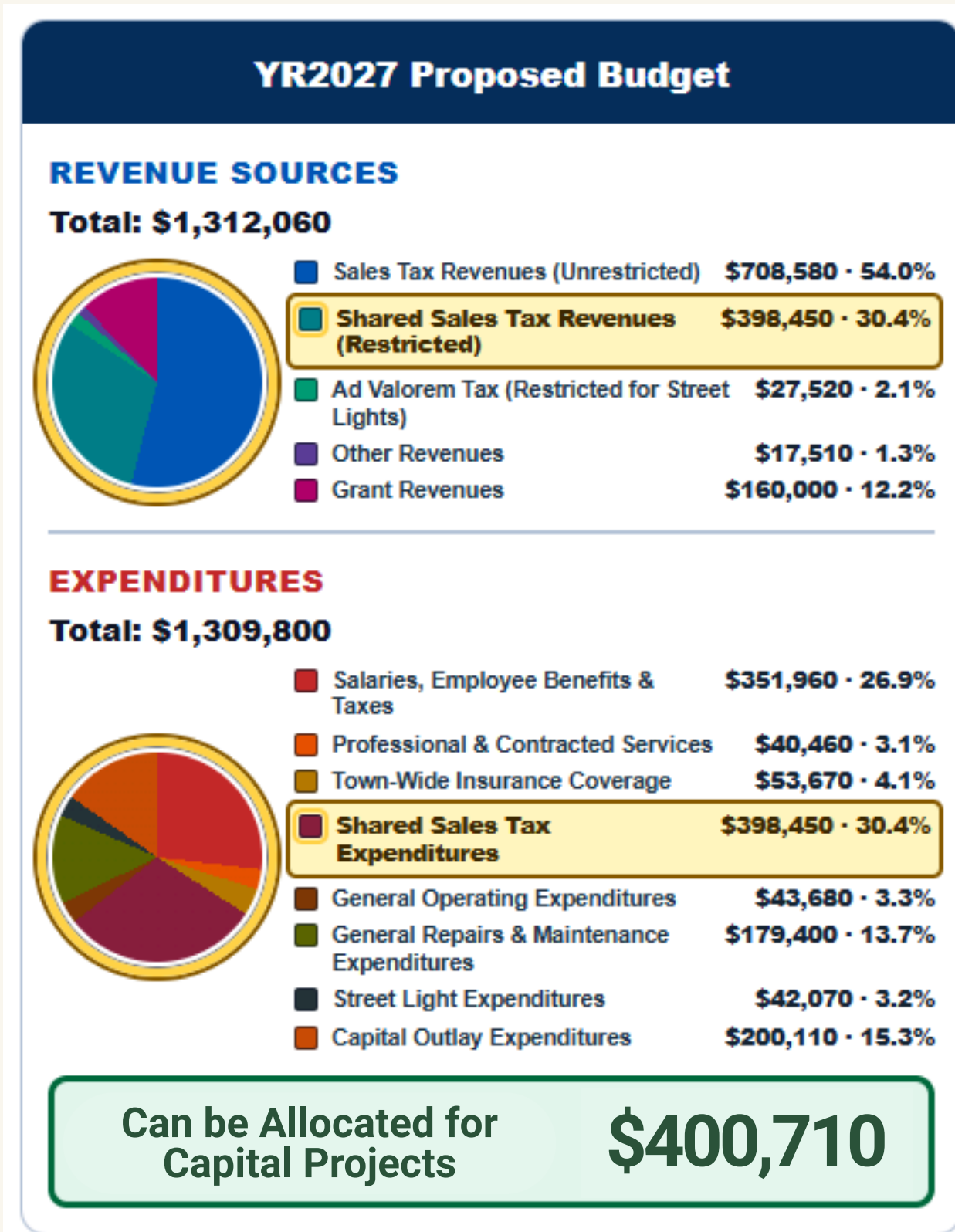


Utility Fund

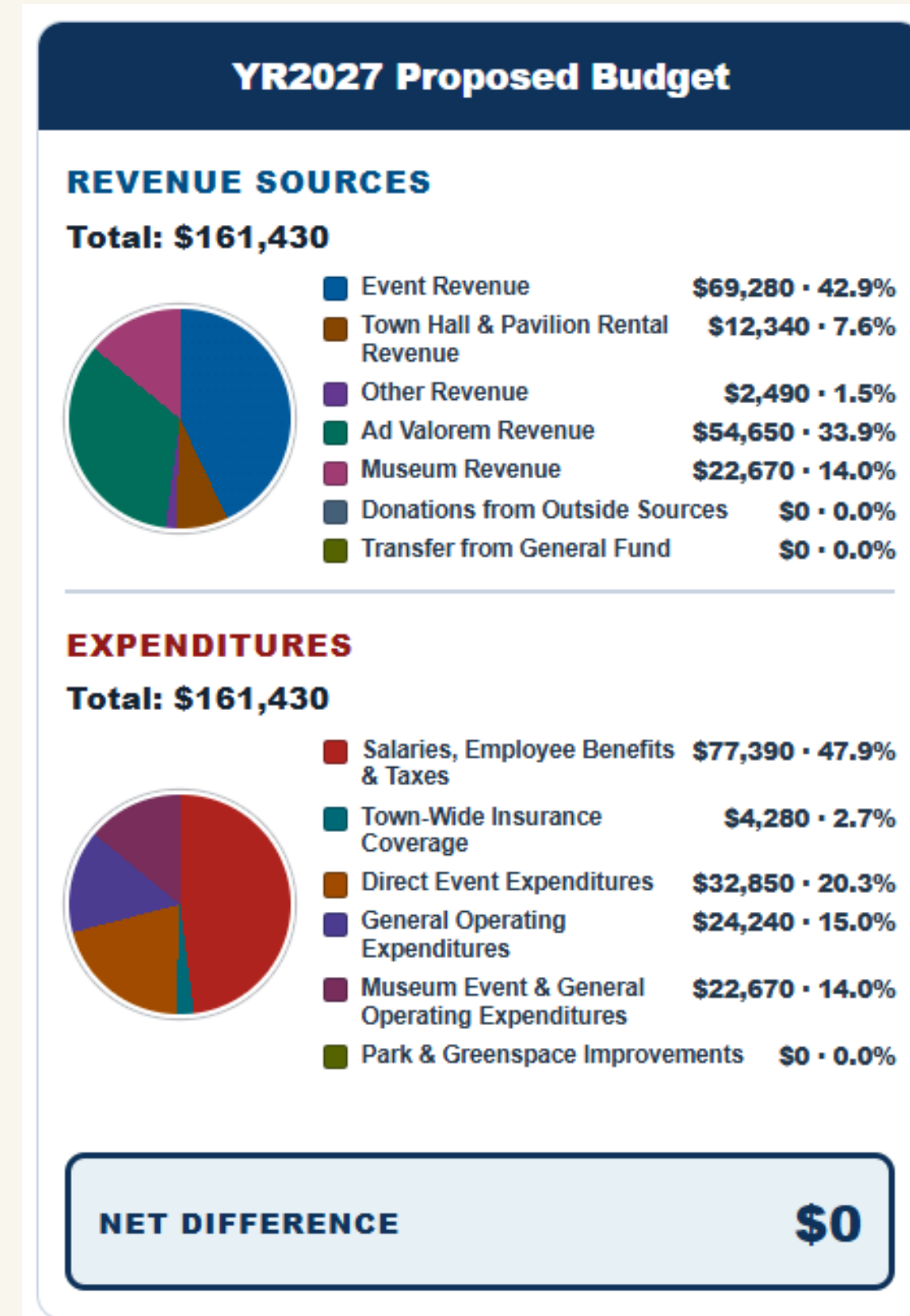


Can be Allocated from YR2027 Proposed Budget

Public Works Fund



Parks and Rec. Fund



Projected Revenue Available in Funds for 2027 Budget

FUND	ESTIMATED 2027 CAPACITY
General Fund	\$72,600
Utility Fund	\$112,980
Public Works Fund	\$400,710
TOTAL PROJECTED 2027 CAPACITY	\$586,290

Balances Available for Capital Needs

FUND	ESTIMATED BALANCE
Utility Operating Reserve	\$212,579
SRLF Series 2017 Loan State Revolving Loan Fund	\$303,905
Infrastructure Fees	\$186,787
Water Well Fund	\$241,682
TOTAL PROJECTED 2027 CAPACITY	\$944,953

Recap of Projected Available Funds

Existing / Secured Balances

\$944,953

*Estimated balances as of December 31, 2026,
reflect money accumulated in existing accounts.
Some funds can only be used for specific
departments or capital needs.*

Projected 2027 Budget Capacity

\$586,290

*Estimated funding for capital projects in the
proposed 2027 budgets comes from revenue
exceeding expenses or revenue reserved for
specific uses, such as Shared Sales Tax.*

Capacity to Discuss

\$1,531,243

*Does not include pending loan proceeds,
future interest, or capital projects that do
not yet have funding.*

The \$1.53 million total is not one unrestricted pool of capital funding.

Each committment should be tied to a funding source that permits that project and cost.



Project Recap

1 Abita WWTP Replacement Project

YR2026 ADOPTED BUDGET

REVENUE

\$3,079,155

\$204,685 — Series 2017 SRLF LDEQ Loan

\$2,874,470 — Water Sector Grant Program

EXPECTED EOY2026 ACTIVITY

REVENUE

\$3,140,915

\$204,685 — Series 2017 SRLF LDEQ Loan

\$2,936,230 — Water Sector Grant Program

EXPENDITURES

\$3,316,000

\$2,874,470 — Project construction

\$15,530 — Engineering services, construction oversight, and project inspections

YR2027 PROPOSED BUDGET

PROJECT STATUS

Not Included

The project is expected to be completed prior to EOY2026.

2 Hwy 36 Water Tower Refurbishment

YR2026 ADOPTED BUDGET

REVENUE

\$227,290

Transfer from Utility Fund Operating Reserve Account.

EXPENDITURES

\$227,290

Construction costs for refurbishment of the water tower.

EXPECTED EOY2026 ACTIVITY

REVENUE

\$227,290

Utility Fund Operating Reserve Account transfer.

EXPENDITURES

\$227,290

Construction costs; expected to match the YR2026 budget.

YR2027 PROPOSED BUDGET

PROJECT STATUS

Not Included

This project is complete and will not carry forward into YR2027.



3 Hwy 36 Water Well Rehabilitation

YR2026 ADOPTED BUDGET

REVENUE

Up to \$425,000

Transfer from Utility Fund Operating Reserve Account, limited to actual repair costs.

EXPENDITURES

Up to \$425,000

Water well rehabilitation and repair contract costs.

EXPECTED EOY2026 ACTIVITY

REVENUE

Expected to Match Actual Cost

Final withdrawal from the Utility Fund Operating Reserve Account will be based on actual repair costs.

EXPENDITURES

Expected to Match Actual Cost

Expenditures are expected to align with the budget, subject to the final contract cost.

YR2027 PROPOSED BUDGET

PROJECT STATUS

Not Included

The project is scheduled for completion in mid-November 2026.

SCHEDULED TO
BE COMPELTE BY
MID-NOVEMBER

4 Hwy 36 Gas Line Extension

YR2026 ADOPTED BUDGET

REVENUE

\$194,400

Transfer from Utility Fund Operating Reserve Account.

EXPENDITURES

\$194,400

Construction costs for gas line extension.

EXPECTED EOY2026 ACTIVITY

REVENUE

\$194,400

Utility Fund Operating Reserve Account transfer.

EXPENDITURES

\$194,400

Gas line extension construction costs.

YR2027 PROPOSED BUDGET

PROJECT STATUS

Not Included

The project is complete and will not be included in YR2027.

COMPLETED

5 Keller Street Lift Station

YR2026 ADOPTED BUDGET

REVENUE

\$1,511,400

New SRLF Loan applied for by the Administration to advance the project.

EXPENDITURES

\$1,511,400

\$1,360,000 — Construction costs

\$151,400 — Engineering design costs

EXPECTED EOY2026 ACTIVITY

REVENUE

\$151,400

Existing Series 2017 SRLF LDEQ Loan, approved by LDEQ to allow the design to move forward as soon as possible.

EXPENDITURES

\$151,400

Engineering design costs.

YR2027 PROPOSED BUDGET

REVENUE

\$1,360,000

New SRLF Loan proceeds secured for construction.

EXPENDITURES

\$1,360,000

Construction costs for installation of the new lift station.

6 Abita East Sewer Force Main

YR2026 ADOPTED BUDGET

REVENUE

\$1,824,570

Pending SRLF Loan funding.

EXPENDITURES

\$1,824,570

\$1,711,520 — Construction costs

\$113,050 — Engineering design costs

EXPECTED EOY2026 ACTIVITY

REVENUE

\$0

No revenues are expected to be reflected at EOY2026.

EXPENDITURES

\$5,000

Preliminary engineering work to prepare the project for submission once funding is approved and to support the Capital Outlay funding request.

YR2027 PROPOSED BUDGET

REVENUE

\$108,050

Capital Outlay funding for remaining engineering design costs.

EXPENDITURES

\$108,050

Engineering design costs.

7 Secondary Water Source (New Well)

YR2026 ADOPTED BUDGET

PROJECT STATUS

Not Included

This project was not included in the YR2026 budget and no EOY2026 activity is currently budgeted.

EXPECTED EOY2026 ACTIVITY

REVENUE / EXPENDITURES

Not Yet Determined

The total project cost has not yet been determined.

YR2027 PROPOSED BUDGET

PROPOSED FUNDING SOURCE

To Be Determined

The Town proposes using Utility Operating Account funds or Water Well Reserve Account funds for engineering design costs.

PROPOSED EXPENDITURES

Engineering Design — TBD

Advance the project to "shovel ready" status while continuing to seek all available funding opportunities.

RECOMMENDED PROJECTS

FOR COMPLETION IN 2027

PROJECT	STATUS	NEEDS
Keller Street Lift Station	Design Complete, Ready for Bid	Construction Funding
Abita East Sewer Force Main	Design in Progress (Funded by Capital Outlay)	Construction Funding
Secondary Water Source	Design Awaiting Funding	Design and Construction Funding

OUTSIDE FUNDING SOURCES

State Capital Outlay - Design Funding

\$300,000

Restricted to Design Only for Keller St. and Abita East Sewer Force Main

Pending State Revolving Loan Fund

\$ TBD

Being pursed for the Construction of Keller St Lift and Abita East Force Main

Capital Outlay Priority 5

\$2,000,000

Non-Cash - Not guaranteed future cash

For Secondary Water Source

Capital Outlay Priority 5

\$2,700,000

Non-Cash - Not guaranteed future cash

For Abita East Sewer Force Main and Keller Street Lift Station Construction

YR2027 Budget Project Priority Discussion

Council and Public Input on Capital, Infrastructure, Roads, and Drainage Priorities

The purpose of this discussion is to identify the projects the Council and public believe should be included in the YR2027 Budget and establish a clear order of priority for available funding.

1. Projects for Consideration

Discuss which projects should be included in the YR2027 Budget based on public need, regulatory requirements, safety, system reliability, and readiness to proceed.

- Water, wastewater, sewer, and gas system improvements
- Road repair, resurfacing, and roadway safety projects
- Drainage improvements and flood-mitigation projects
- Projects with available grants, loans, or other outside funding
- Projects required to meet regulatory, contractual, or infrastructure obligations

2. Establish Order of Importance

Rank selected projects according to the Council's and public's priorities.

1

Highest-priority project: _____

2

Second-priority project: _____

3

Third-priority project: _____

4

Additional priority project: _____

3. Shared Sales Tax Revenue — Roads and Drainage

Consider the use of Shared Sales Tax Revenue for eligible roads and drainage projects and determine which improvements should receive priority funding in YR2027.

Road Improvements

Prioritize roadway repairs, resurfacing, safety improvements, and related infrastructure needs.

Drainage Improvements

Prioritize drainage maintenance, culvert work, ditch improvements, and flood-mitigation projects.

Funding Allocation

Discuss the appropriate allocation of Shared Sales Tax Revenue between road and drainage priorities.