



**SPECIAL TOWN COUNCIL MEETING  
TUESDAY, DECEMBER 21, 2023, 6:00PM  
ABITA SPRINGS TOWN HALL  
22161 LEVEL ST., ABITA SPRINGS, LA 70420**

Posted: December 20, 2023, 4pm

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

**ROLL CALL:**

Call for Agenda Modifications  
Accept November 21, 2023, Minutes

**OLD BUSINESS:**

- 1.) Amend Instrument 2023-005, An Ordinance to Establish the Town of Abita Springs Operating Budget of Revenue and Expenditures for the Fiscal Year Beginning January 1, 2024 and Ending December 31, 2024.
- 2.) Adopt as Amended Instrument 2023-005, An Ordinance to Establish the Town of Abita Springs Operating Budget of Revenue and Expenditures for the Fiscal Year Beginning January 1, 2024 and Ending December 31, 2024.

**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.

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AMENDMENT TO INSTRUMENT 2023-005  
AN ORDINANCE ADOPTING AN OPERATING BUDGET  
OF REVENUE AND EXPENDITURES FOR THE YEAR BEGINNING  
JANUARY 1, 2024, AND ENDING DECEMBER 31, 2024.

AMENDMENT 1

On page 1 line 27 delete the figure “\$2,057,800.00” and in lieu thereof insert the figure “2,095,900.00.”

AMENDMENT 2

On page 1 line 28 delete the figure “\$1,453,200.00” and in lieu thereof insert the figure “1,390,200.00.”

AMENDMENT 3

On page 1 line 30 delete the figure “\$3,761,000.00” and in lieu thereof insert the figure “\$3,736,100.00.”

AMENDMENT 4

On page 1 line 33 delete the figure “\$1,244,100.00” and in lieu thereof insert the figure “\$1,179,200.00.”

AMENDMENT 5

On page 1 line 35 delete the figure “\$460,000.00” and in lieu thereof insert the figure “\$500,000.00.”

AMENDMENT 6

On page 1 line 37 delete the figure “\$3,761,000.00” and in lieu thereof insert the figure “\$3,736,100.00.”

AMENDMENT 7

On page 2 line 63 delete the figure “\$127,100.00” and in lieu thereof insert the figure “\$132,100.00.”

AMENDMENT 8

On page 2 line 64 delete the figure “\$49,800.00” and in lieu thereof insert the figure “\$47,500.00.”

AMENDMENT 9

On page 2 line 65 delete the figure “\$176,900.00” and in lieu thereof insert the figure “\$179,600.00.”

AMENDMENT 10

On page 2 line 68 delete the figure “\$176,900.00” and in lieu thereof insert the figure “\$179,600.00.”

AMENDMENT 11

On page 2 line 69 delete the figure “\$176,900.00” and in lieu thereof insert the figure “\$179,600.00.”

AMENDMENT 12

On page 2 line 94 delete the words and figures “Public Works Expenditures \$583,300.00” and in lieu thereof insert the words and figures “Public Works Sales Tax Revenue \$560,000.00.”

AMENDMENT 13

On page 2 line 95 delete the words and figures “Public Works Debt Service 8500.00” and in lieu thereof insert the words and figures “Public Works Revenue Other \$31,800.00.”

THIS AMENDMENT was adopted on motion of Alderperson \_\_\_\_\_, seconded by Alderperson \_\_\_\_\_ on this \_\_\_\_\_ day of \_\_\_\_\_ 202\_.

AYES:

NAYS:

ABSTENTIONS:

ABSENT:

\_\_\_\_\_  
Janet Dufrene, Town Clerk

\_\_\_\_\_  
Honorable Daniel J. Curtis, Mayor



**Instrument 2023-005**

**AN ORDINANCE ADOPTING AN OPERATING BUDGET OF  
REVENUE AND EXPENDITURES FOR THE YEAR BEGINNING  
JANUARY 1, 2024, AND ENDING DECEMBER 31, 2024.**

**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, 2024 and ending December 31, 2024, 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, 2024 and ending December 31, 2024, 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**

**2024**

General Fund Revenue	<del>-\$2,057,800.00</del>	\$2,095,900.00
Grant Income	<del>-\$1,453,200.00</del>	\$1,390,200.00
General Obligation Bond Fund Balance	<u>\$250,000.00</u>	
<b>Total General Fund Income</b>	<b><del>\$3,761,000.00</del></b>	<b>\$3,736,100.00</b>

**Section VI. General Fund**

General Fund Expenditures	<del>-\$1,244,100.00</del>	\$1,179,200.00
Grant Expenditures	\$1,633,900.00	
Special Projects	<del>-\$460,000.00</del>	\$500,000.00
ARP Fund Balance	<u>\$423,000.00</u>	
<b>Total General Fund Expenditures</b>	<b><del>\$3,761,000.00</del></b>	<b>\$3,736,100.00</b>

**Section VII. Utility Fund**

Utility Fund Revenue	\$2,217,700.00
Transfer Revenue from General Fund	\$423,000.00
DEQ Loan Proceeds	\$500,000.00
ARP Fund Balance	<u>\$995,000.00</u>
<b>Utility Fund Income</b>	<b>\$4,135,700.00</b>

**Section VIII. Utility Fund**

Utility Fund Expenditures	\$1,625,700.00
Sewer Plant Connection Project	\$1,495,000.00
Utility Fund Debt Service Expenditures	\$821,600.00
Depreciation	<u>\$193,400.00</u>
<b>Total Utility Expenditures</b>	<b>\$4,135,700.00</b>

**Section IX. Cemetery Fund**

Cemetery Revenue	<u>\$40,000.00</u>
<b>Total Cemetery Income</b>	<b>\$40,000.00</b>

58	<b>Section X. Cemetery Fund</b>		
59	Cemetery Expenditures	<u>\$40,000.00</u>	
60	<b>Total Cemetery Expenditures</b>	<b>\$40,000.00</b>	
61			
62	<b>Section XI. Parks &amp; Recreation</b>		
63	Parks & Recreation Fund Revenue	<del>-\$127,100.00</del>	\$132,100.00
64	2 mil Ad Valorem Revenue	<u>\$49,800.00</u>	\$47,500.00
65	<b>Total Parks and Recreation Income</b>	<del>-\$176,900.00</del>	<b>\$179,600.00</b>
66			
67			
68	<b>Section XII. Parks &amp; Recreation</b>		
69	Parks and Recreation Expenditures	<del>-\$176,900.00</del>	\$179,600.00
70	<b>Total Parks and Recreation Expenditures</b>	<del>-\$176,900.00</del>	<b>\$179,600.00</b>
71			
72	<b>Section XIII. Lighting Fund</b>		
73	1 mil Ad Valorem Revenue	\$26,300.00	
74	Transfer from General Fund	<u>\$7,200.00</u>	
75	<b>Total Lighting Income</b>	<b>\$33,500.00</b>	
76			
77	<b>Section XIV. Lighting Fund</b>		
78	Lighting Fund Expenditures	<u>\$33,500.00</u>	
79	<b>Total Lighting Expenditures</b>	<b>\$33,500.00</b>	
80			
81	<b>Section XV. Shared Sales Tax Fund</b>		
82	Shared Sales Tax Revenue	\$400,000.00	
83	STP Burvant Funds	\$300,000.00	
84	GOB Fund Balance	\$250,000.00	
85	SST Revenue	<u>\$209,000.00</u>	
86	<b>Total Shared Sales Tax Income</b>	<b>\$1,159,000.00</b>	
87			
88	<b>Section XVI. Shared Sales Tax Fund</b>		
89	Shared Sales Tax Expenditures	\$271,500.00	
90	Level & Burvant Project	\$840,000.00	
91	Shared Sales Tax Debt Service	<u>\$47,500.00</u>	
92	<b>Total Shared Sales Tax Expenditures</b>	<b>\$1,159,000.00</b>	
93			
94	<b>Section VII. Public Works Fund</b>		
95	Public Works <del>Expenditures</del> <b>Sales Tax Revenue</b>	<del>-\$583,300.00</del>	\$560,000.00
96	Public Works <del>Debt Service</del> <b>Revenue Other</b>	<del>-\$8,500.00</del>	\$31,800.00
97	<b>Total Public Work Expenditures</b>	<b>\$591,800.00</b>	
98			
99	<b>Section VIII. Public Works Fund</b>		
100	Public Works Expenditures	\$583,300.00	
101	Public Works Debt Service	<u>\$8,500.00</u>	
102	<b>Total Public Work Expenditures</b>	<b>\$591,800.00</b>	

103  
104 **THIS ORDINANCE was introduced by Alderman Patterson, seconded by Alderman Saussy, on**  
105 **this 21st day of November, 2023.**

106  
107 **THIS ORDINANCE was adopted on motion of Alderman \_\_\_\_\_, seconded by Alderman**  
108 **\_\_\_\_\_ on this \_\_\_\_\_ day of \_\_\_\_\_ 202\_.**

109  
110 AYES:  
111 NAYS:  
112 ABSTENTIONS:  
113 ABSENT:

114  
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117 \_\_\_\_\_  
118 Janet Dufrene, Town Clerk

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117 \_\_\_\_\_  
118 Honorable Daniel J. Curtis, Mayor

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# BUDGET MESSAGE

Attached is the balanced 2024 Operating Budget for the Town of Abita Springs. The proposed budget reflects anticipated revenues and expenditures for the town Government for the 2024 fiscal year beginning January 1, 2024, through December 31, 2024.

The total budget for 2024 is as follows:

General Fund	\$	\$3,736,100
Utility Fund	\$	\$4,135,700
Cemetery Fund	\$	\$40,000
Parks Fund	\$	\$179,600
Lighting Fund	\$	\$33,500
Shared Sales Tax Fund	\$	\$1,159,000
Public Works Fund	\$	\$591,800
	\$	<b>9,875,700</b>

The Budget is divided into the above specified funds and includes revenues and expenditures that are estimated for the 2024 calendar year for each fund, as well as a further explanation of projects and use. Besides the towns' normal revenue sources of Ad Valorem Taxes, Sales Taxes, Franchise Taxes and other sources, the projected budget of \$9,875,700 includes funds received in October 2019 from voter approval in November, 2019 of General Obligation Bonds (\$250,000). The Budget for 2024 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.

## **2024 REVENUE**

### **General Fund:**

The revenue for this fund includes funds for several Grant projects including the Trace Lighting Grant (\$534,200), LA Outdoors Forever Grant (\$604,000), and Safe Streets 4 All Grant (\$252,000). It also includes the remaining Emergency Reimbursement for work done during Hurricane Ida (\$176,800) and a Fund Balance drawn from the General Obligation Bond (\$250,000) for work to be completed on the Town Hall drainage and connection project. The remaining income includes Ad Valorem taxes (\$404,000), Franchise Fees (\$130,000), and Sales Tax (\$558,000). The expenditures for this fund include projects aimed at securing green space, maintaining natural flood plains and protecting current town assets. Grant Projects include the Trace Lighting Grant (\$667,800)

which will provide lighting along the St. Tammany Trace through Abita, LA Outdoors Grant (\$651,100) which will facilitate the town in purchasing our most ecologically sensitive piece of property to be maintained as public green space, the Safe Streets 4 All Grant (\$315,000) a federal grant to study the safety measures needed to provide safe passage through town for pedestrians and those using alternative modes of mobility. This budget also includes several special projects that are beginning in 2024 or have begun which include the Master Plan project adoption (\$90,000), The Town Hall Drainage and Remodel Project (\$290,000), The Abita Springs Traffic Circle Beautification Project (\$30,000), the Abita Springs Public Parking Lots Beautification Project (\$15,000) and finally an additional \$25,000 budgeted for the town to acquire unbuildable properties or those in natural flood plains through tax auction from St. Tammany Parish to aid in securing public green spaces in locations throughout town for drainage, public park spaces and flood mitigation. The town has also begun to transition all town software to one integrated system that will aid in utility billing, customer account payments, point of sale for permitting and licensing, cemetery sales, municipal court and more. The cost of this software is shared across funds and will allow for more efficient use of employee resources and better accessibility for the public to account information and bill payments at a lower cost per transaction. This fund accounts for 37.6% of the revenue for the town.

#### **Utility Fund:**

This fund includes revenues from the sales of gas, water, sewer and garbage services as well as installations of new service lines. The Budget for 2024 includes Utility Revenues of \$2,217,100, DEQ Loan Proceeds of \$500,000, a transfer of revenues in from the General Fund of \$423,000 for covering the Debt Service on the DEQ Loan as provided for in the original loan contract and a fund balance from the American Rescue Plan Act of \$995,000. The DEQ Loan Proceeds and ARPA fund balances will be used to meet the town's match funding for the Arrowwood Sewer Connection and Wastewater Treatment Plant Project being funded by the Water Sector Program. Expenditures include the Arrowwood Sewer Connection and Wastewater Treatment Plant Project of \$1,495,000, Debt Service transfers of \$821,600 and Depreciation of \$193,400. This fund accounts for 42% of the revenue for the town.

#### **Public Works:**

Most of the revenue from this fund comes from Sales Tax Revenue (\$560,000). The revenue in this fund is used for regular Public Works projects and maintenance. Culvert installations and repairs, ditching, grass cutting, hazardous tree removal, and street sign replacements are all handled through our public works department.

#### **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 \$1,159,000 which includes \$400,000 in Shared Sales Tax, \$250,000 in a fund balance from the 2019 General Obligation Bond, and matching funds from St. Tammany Parish in the amount of \$300,000 for the Level & Burvant Street Project. Expenditures from this fund include \$200,000 for routine maintenance of town roads, \$840,000 for the Level & Burvant Project which is a complete streets project to improve the roads, drainage and landscaping of the road and install safety devices and traffic calming measures to improve safety of the road. Additionally, there is \$47,500 in Debt Service payments budgeted from this fund as well as capital outlay for a portion of the software replacement. Expenditures also include repair and leasing of equipment needed to fulfill the mission of the fund. The town retired the debt for the lease of the public works vacuum truck in 2023.

#### **Cemetery:**

Revenue for this fund is through cemetery plot sales. Expenditures include regular repairs and maintenance like lawn care.

**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 which includes the utility billing for streetlights within Abita. These revenues include dedicated Ad Valorem Taxes of \$26,300 and the first quarter Franchise Fee from CLECO of \$7,200.

<b>General Fund</b>	<b>2023</b>	<b>2023</b>	<b>2024</b>	<b>Notes:</b>
<b>REVENUES</b>	<b>Budget</b>	<b>Est. Actual</b>	<b>Budget</b>	
<b>Permits &amp; Licenses</b>				
Alcohol	\$ 5.0	\$ 3.3	\$ 3.3	
Building Inspections	\$ 20.0	\$ 22.4	\$ 25.0	
Building Permits	\$ 20.0	\$ 18.0	\$ 25.0	
Building Plan Reviews	\$ 5.0	\$ 6.8	\$ 7.0	
Contractor	\$ 8.2	\$ 12.2	\$ 12.2	
Drainage Permits/Inspects	\$ 2.3	\$ 5.2	\$ 5.0	
Insurance Co.	\$ 100.2	\$ 62.0	\$ 62.0	
Occupational	\$ 40.7	\$ 44.0	\$ 44.0	
Short Term Rental	\$ 1.4	\$ 1.9	\$ 2.0	
Other Fees		\$ 9.3	\$ 2.0	Arborist Inspection Fees, Other licenses & fees
<b>TTL P&amp;L</b>	<b>\$ 202.8</b>	<b>\$ 185.1</b>	<b>\$ 187.5</b>	
	<b>7.60%</b>	<b>8.30%</b>	<b>5.02%</b>	
<b>TAXES</b>				
Ad Valorem	\$ 400.9	\$ 404.4	\$ 404.0	
Beer Dist	\$ 5.5	\$ 4.7	\$ 5.0	
Franchise	\$ 125.0	\$ 132.7	\$ 130.0	Cleco= 16,500/Charter = 7,000/ Directv= 1,200, WSTE = 8,000
Sales Tax	\$ 400.0	\$ 408.0	\$ 408.0	
Sales Tax-Police	\$ 133.3	\$ 146.2	\$ 150.0	
<b>TTL TAXES</b>	<b>\$ 1,064.7</b>	<b>\$ 1,096.0</b>	<b>\$ 1,097.0</b>	
	<b>39.92%</b>	<b>49.16%</b>	<b>29.36%</b>	
<b>FEES</b>				
Citation Fines&Fees	\$ 40.0	\$ 15.0	\$ 70.0	
Instrument Recording Fees	\$ 1.0	\$ 1.0	\$ 1.0	
State Court Fees	\$ 1.5	\$ 1.9	\$ 2.0	
<b>TTL FEES</b>	<b>\$ 42.5</b>	<b>\$ 17.9</b>	<b>\$ 73.0</b>	
	<b>1.59%</b>	<b>0.80%</b>	<b>1.95%</b>	
<b>SVCS &amp; RENT</b>				
Town Hall Rental	\$ 25.0	\$ 15.0	\$ 25.0	
<b>TTL Svc&amp;Rent</b>	<b>\$ 25.0</b>	<b>\$ 15.0</b>	<b>\$ 25.0</b>	
	<b>0.94%</b>	<b>0.67%</b>	<b>0.67%</b>	
<b>GRANTS/DON</b>				

<b>Law Enforcement Income</b>	
Sales Tax:	\$150,000
Citation Fines:	\$ 40,000
<b>\$ 190,000.00</b>	
<b>Law Enforcement Expense</b>	
Payroll Expenses:	\$110,900
General Expenses:	\$ 54,000
<b>\$ 190,000.00</b>	



Grants - Records Room		\$ 26.4	\$ -	
Grant - Sidewalk	\$ 180.0	\$ 184.3	\$ -	Grant Funding
Grant - Trace Lighting	\$ 401.5		\$ 534.2	Grant Funding
LA Outdoors Grant			\$ 604.0	Grant Funding
SS4A			\$ 252.0	
Donation Income				
<b>Sub-Total Grants/Donations</b>	<b>\$ 581.5</b>	<b>\$ 210.7</b>	<b>\$ 1,390.2</b>	
	21.8%	9.5%	37.2%	
<b>OTHER INC</b>				
Advertising Income	\$ 0.3	\$ 1.6	\$ 1.6	
Insurance Claim	\$ -		\$ -	
Interest Income	\$ 10.0	\$ 83.6	\$ 90.0	
Garage Sale		\$ 3.5	\$ 3.5	
Push Mow Parade	\$ 2.0	\$ 4.1	\$ 4.0	
Halloween		\$ 0.5	\$ 1.0	
Other Events		\$ 10.6	\$ 10.5	Autism, Truck & Tractor Showcase, etc
LTR Bond Bal-Town Hall	\$ 250.0	\$ -	\$ 250.0	
Town Hall FEMA Reimbursement			\$ 40.0	Emergency Reimbursement Funds
FEMA Reimbursement	\$ 485.0	\$ 599.0	\$ 136.8	
STMA Donation	\$ 3.0	\$ 2.0	\$ 3.0	
Cares Act Reimbursement				
UF Debt Service Fund Balance			\$ 423.0	
<b>TTL OTHER</b>	<b>\$ 750.3</b>	<b>\$ 704.9</b>	<b>\$ 963.4</b>	
<b>TOTAL REV</b>	<b>\$ 2,666.8</b>	<b>\$ 2,229.6</b>	<b>\$ 3,736.1</b>	
<b>EXPENSES</b>				
<b>SAL &amp; BENS</b>				
Salary - Office	\$ 266.5	\$ 250.0	\$ 250.0	
Salary - Council	\$ 37.7	\$ 37.4	\$ 38.0	
1099 Clerical Pay	\$ 16.0			
Bens& Ins - Ofc	\$ 59.1	\$ 50.0	\$ 50.0	
Retire - Gen Govt	\$ 48.0	\$ 40.0	\$ 40.0	
Payroll Taxes - Ofc	\$ 11.2	\$ 8.0	\$ 8.0	
<b>SUB-TTL S&amp;B</b>	<b>\$ 438.5</b>	<b>\$ 385.4</b>	<b>\$ 386.0</b>	

% of Total Expenses	<b>16.43%</b>	<b>26.74%</b>	<b>10.33%</b>
<b>Law Enforcement</b>			
Salary - Marshal/Deputy	\$ 66.7	\$ 67.0	\$ 130.0
Benefits & Ins	\$ 13.2	\$ 12.7	\$ 25.0
Retirement	\$ 15.5	\$ 15.4	\$ 20.0
Payroll Taxes	\$ 2.0	\$ 2.6	\$ 4.5
<b>Ttl Law Enforcement</b>	<b>\$ 97.4</b>	<b>\$ 97.7</b>	<b>\$ 179.5</b>
% of Total Expenses	<b>3.7%</b>	<b>6.8%</b>	<b>4.8%</b>
<b>CONTRACTS</b>			
<b>SUB TTL-Contr</b>	<b>\$ -</b>		<b>\$ -</b>
% of Total Expenses	<b>0.00%</b>		<b>0.00%</b>
<b>GRANT&amp;Don'n</b>			
Grant - Record Rm& Match	\$ -		\$ -
Cares Act #604 Exp			
Grant - Sidewalk	\$ 180.0	\$ 193.5	\$ -
Grant - Sidewalk Match	\$ 45.0		\$ -
Grant - Trace Lighting	\$ 401.5		\$ 534.2
Grant- Trace Lighting Town Match	\$ 70.9		\$ 133.6
LA Outdoors Grant			\$ 604.0
LA Outdoors Grant- Town Match			\$ 47.1
SS4A Grant Expenses			\$ 252.0
SS4A Grant Match			\$ 63.0
<b>SUB-TTL- G&amp;D</b>	<b>\$ 697.4</b>	<b>\$ 193.5</b>	<b>\$ 1,633.9</b>
% of Total Expenses	<b>26.14%</b>	<b>13.42%</b>	<b>43.73%</b>
<b>SVCS &amp; RENT</b>			
Building Inspection	\$ 16.4	\$ 15.8	\$ 16.0
Drainage Inspection	\$ 2.3	\$ 2.7	\$ 3.0
Christmas Exp (See P&R)			
Halloween	\$ 1.0	\$ 1.0	\$ 1.0
Push Mow	\$ 2.0	\$ 0.5	\$ 0.5
Recycle Event	\$ 2.2	\$ 2.2	\$ -
Sr Citizen Ben	\$ 0.9	\$ 0.9	\$ 1.0
STMA Exp	\$ 3.1	\$ 3.1	\$ 3.0

Volunteer Party	\$ -		\$ 1.0
<b>TTL SVC/RENT</b>	<b>\$ 27.9</b>	<b>\$ 26.2</b>	<b>\$ 25.5</b>
% of Total Expenses	<b>1.05%</b>	<b>1.82%</b>	<b>0.68%</b>
<b>GEN &amp; ADMIN</b>			
Acctng/Auditing	\$ 12.4	\$ 14.4	\$ 15.0
Advert. & Publicat.	\$ 5.3	\$ 14.3	\$ 15.0
Annex Routine Maint & Rep	\$ 3.2		\$ 3.2
Auto Gas	\$ 1.2	\$ 1.2	\$ 1.0
Auto-Rep&Maint	\$ 1.3	\$ 0.6	\$ 1.0
Bank Fees	\$ 0.3	\$ 0.1	\$ 0.3
Computer/Network Expense		\$ 13.2	\$ 14.0
Computer Exp/Software	\$ 100.0	\$ 100.0	\$ 60.0
Dues & Subcrption	\$ 1.3	\$ 1.9	\$ 3.0
nstrument Recording	\$ 0.8	\$ 3.5	\$ 1.0
Insurance - Gen	\$ 32.5	\$ 35.2	\$ 35.0
Ins License Exp			
Janitorial Exp - Ofc/Tn Hall	\$ 14.6	\$ 19.8	\$ 20.0
Legal & Profess'l	\$ 75.0	\$ 116.4	\$ 60.0
Municode & Website	\$ 10.0	\$ 9.2	\$ 15.5
Occupat'l Lic Fee	\$ -		\$ -
Ofc Equip - M&R	\$ 3.1	\$ 1.0	\$ 2.0
Ofc Supplies	\$ 16.5	\$ 20.4	\$ 15.0
Pay't Processing	\$ 1.4	\$ 0.2	\$ 1.0
Payroll Proc Fee	\$ 5.4	\$ 5.9	\$ 6.0
Phone/Internet	\$ 4.4	\$ 3.6	\$ 6.0
Postage	\$ 0.5	\$ 0.5	\$ 0.5
Pest Control			\$ 1.5
Structure Repair (Non-Reno)			
St. Tammany Parish Assessor	\$ 6.0	\$ 6.3	\$ 5.0
Town Hall Maint & Repair	\$ 10.0	\$ 0.7	\$ 10.0
Travel/Conventions/Mtgs	\$ 0.1	\$ 0.2	\$ 0.1
Utilities	\$ 11.5	\$ 18.0	\$ 10.0
Equip R & M/Cap Outlay	\$ 9.2		

<b>SUB-TTL G&amp;A</b>	<b>\$ 326.0</b>	<b>\$ 386.6</b>	<b>\$ 301.1</b>
% of Total Expenses	<b>12.22%</b>	<b>26.82%</b>	<b>8.06%</b>
<b>Law Enforcement G&amp;A</b>			
Auto Fuel	\$ 5.2	\$ 5.2	\$ 10.0
Auto Repair & Maintenance	\$ 1.9	\$ 1.7	\$ 3.0
Capital Outlay (Vehicle Cost)	\$ 12.1		\$ 10.0
Computer Network	\$ 3.3	\$ 1.4	\$ 5.0
Equipment & Supplies	\$ 1.3	\$ -	\$ 2.0
Insurance	\$ 6.3	\$ 4.1	\$ 4.5
Legal & Professional	\$ -		\$ -
Office Expense	\$ 1.8	\$ 1.8	\$ 2.0
Radios & Comm/Phone	\$ 4.0		\$ 3.0
Uniforms	\$ -	\$ 0.1	\$ 1.0
<b>SUB TTL MARSHAL G&amp;A</b>	<b>\$ 35.9</b>	<b>\$ 14.3</b>	<b>\$ 40.5</b>
% of Total Expenses	<b>1.3%</b>	<b>1.0%</b>	<b>1.1%</b>
<b>OTHER</b>			
Annex Remodel	\$ 50.0	\$ 2.5	
Annex Bathroom Renovation			
Town Hall Remodel-LTRB			
Town Hall Remodel Added	\$ 250.0		\$ 250.0
Town Hall Storm Damage Repairs			\$ 40.0
Master Plan	\$ 240.0	\$ 40.9	\$ 90.0
Property Acquisition Fund			\$ 25.0
Abita Traffic Circle			\$ 30.0
Abita Public Parking Lot Rehab			\$ 15.0
Town Technology/Security Project			\$ 50.0
Hurricane Exp	\$ 253.8	\$ 29.4	
<b>TTL OTHER</b>	<b>\$ 793.8</b>	<b>\$ 72.8</b>	<b>\$ 500.0</b>
% of Total Expenses	<b>29.75%</b>	<b>5.05%</b>	<b>13.38%</b>
<b>CLERK of CT</b>			
Salary	\$ 14.7	\$ 14.1	\$ 8.0
Bens & Ins	\$ 7.4	\$ 7.1	\$ 5.0
Retirement	\$ 4.3	\$ 4.0	\$ 2.0
Payroll Taxes	\$ 0.2	\$ 0.2	\$ 0.1

Special Projects  
Special Projects  
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Special Projects

Mayor Court Exp	\$ 1.5	\$ 0.3	\$ 1.5
Ofc Supplies	\$ 1.5	\$ 1.0	\$ 1.0
State Court Fees	\$ 1.5	\$ 1.9	\$ 1.1
<b>TTL C OF C</b>	<b>\$ 31.1</b>	<b>\$ 28.6</b>	<b>\$ 18.7</b>
% of Total Expenses	<b>1.17%</b>	<b>1.98%</b>	<b>0.50%</b>
Ad Valorem Tx - LF (6.56%)	\$ 26.3	\$ 26.5	\$ 26.5
Franchise Fee- Light Fund	\$ 7.2	\$ 8.6	\$ 7.2
Ad Valorem Tx- P&R (12.0%)	\$ 52.5	\$ 53.0	\$ 48.5
Ad Val Tx-LTRB Snkg Fund	\$ 121.1	132.6	\$ 132.5
LT Interest - 25%	\$ 13.2	15.7	\$ 13.2
<b>Transfer of Revenues to UF</b>			\$ 423.0
<b>TTL - Cap Exp &amp; Tax Disburse</b>	<b>\$ 220.3</b>	<b>\$ 236.4</b>	<b>\$ 650.9</b>
<b>TTL EXPENSES</b>	<b>\$ 2,668.3</b>	<b>\$ 1,441.5</b>	<b>\$ 3,736.1</b>
% of Total Expenses			
<b>Gross Surplus(Deficit)</b>	<b>\$ (1.5)</b>	<b>\$ 788.1</b>	<b>\$ 0.0</b>

Utility Fund	2023	2023	2024	
Revenues	Budget	Est. Actual	Budget	
Gas Sales-Residential	\$ 525.0	\$ 420.0	\$ 465.0	
Gas Sales-Comm'l	\$ 225.0	\$ 175.0	\$ 155.0	
Gas Service Fee	\$ 12.1	\$ 14.9	\$ 15.5	
Gas Connect Fee	\$ 14.4	\$ 15.2	\$ 12.0	
Install Fees - Gas	\$ -		\$ 4.6	
Infrastructure Cap'y Fee				
Gas Late Fees	\$ 5.8	\$ 3.0	\$ 3.0	
Impact Fees				
<b>Sub-Ttl - Gas</b>	<b>\$ 782.3</b>	<b>\$ 628.1</b>	<b>\$ 655.1</b>	
Water Sales	\$ 275.0	\$ 280.0	\$ 275.0	
Water Sls-Comm'l	\$ 55.0	\$ 55.0	\$ 55.0	
Water Service Fee	\$ 14.6	\$ 15.2	\$ 15.8	
Install'n Fees- Water				
Water Connect Fee	\$ 15.0	\$ 14.0	\$ 15.0	
Water Tower Rental	\$ 15.5	\$ 15.5	\$ 17.9	
Water Late Fees	\$ 5.8	\$ 5.1	\$ 5.0	
Grant Income	\$ 14.4	\$ 48.2		
Meter Bond Rev				
Infrastructure Cap'y Fee				
Impact Fees				
Well Repair				
Water Well Proj - GOB	\$ 73.0		\$ 100.0	
Safe Drink Water	\$ 15.3	\$ 15.4	\$ 15.3	
<b>Sub-Ttl Water</b>	<b>\$ 483.6</b>	<b>\$ 448.4</b>	<b>\$ 499.0</b>	
Sewer Service Chgs	\$ 480.0	\$ 480.0	\$ 462.0	
Sewer Svc-Comm'l	\$ 60.0	\$ 52.7	\$ 60.0	
Sewer Service Fee	\$ 13.3	\$ 14.0	\$ 14.5	
Sewer Connect Fee	\$ 13.9	\$ 9.4	\$ 10.7	
Infrastructure Cap'y Fee				
Sewer UIL DEQ Loan	\$ 600.0		\$ 500.0	SAME PROJECT
Sewer Plant Upgrade	\$ 1,700.0	\$ 302.2		
ARP Fund Balance			\$ 995.0	
Sewer Inspection Fees				
Fund Bal Sewer Plant				
Sewer Plant - ARA Funds				
Lift Station Rehab				
DEQ Sewer Rehab Rev				
Sewer Late Fees	\$ 5.8	\$ 4.7	\$ 5.0	
Install'n Fees-Sewer				
<b>Sub-Ttl Sewer</b>	<b>\$ 2,873.0</b>	<b>\$ 863.0</b>	<b>\$ 2,047.2</b>	
Garbage Fees	\$ 410.0	\$ 392.2	\$ 400.0	
Garb Fee-Comm'l	\$ 10.0	\$ 3.8	\$ 5.0	
Garbage Svc Fee	\$ 15.6	\$ 14.8	\$ 15.6	
Garbage Late Fee	\$ 2.6	\$ 2.2	\$ 2.5	
Garb Connect Fee	\$ 2.3	\$ 1.8	\$ 2.0	

<b>Sub Ttl - Garbage</b>	<b>\$ 440.5</b>	<b>\$ 414.8</b>	<b>\$ 425.1</b>
<b>OTHER REVENUE</b>			
Grant Income - UF			
Misc Income	\$ 1.8		\$ 1.0
Interest Income - UF	\$ 5.0	\$ 82.0	\$ 80.0
Util Assist Fund Inc	\$ 0.3		\$ 0.3
Late Fees			
Transfers of Revenues from GF			\$ 423.0
Infrastructure Capacity Fees			
Impact Fees	\$ 18.0	\$ 4.0	\$ 5.0
<b>Sub Ttl - Other Rev</b>	<b>\$ 25.1</b>	<b>\$ 86.0</b>	<b>\$ 509.3</b>
<b>Total Revenue</b>	<b>\$ 4,604.5</b>	<b>\$ 2,440.3</b>	<b>\$ 4,135.7</b>
	<b>2023</b>	<b>2023</b>	<b>2024</b>
<b>EXPENSES</b>	<b>Budget</b>	<b>Est. Actual</b>	<b>Budget</b>
Salaries - Gas	\$ 84.0	\$ 82.4	\$ 84.0
Emp Ben&Ins Gas	\$ 19.5	\$ 15.7	\$ 19.5
Retirement Exp-Gas	\$ 22.6	\$ 21.8	\$ 22.6
Payroll Taxes - Gas	\$ 1.6	\$ 1.3	\$ 1.6
Gas Safety Rpts & Fees	\$ 18.0	\$ 22.1	\$ 18.0
Utilities - Gas	\$ 3.0	\$ 1.3	\$ 3.0
Nat'l Gas Purch	\$ 410.0	\$ 235.0	\$ 285.0
Materials - Gas			
Maint & Materials	\$ 40.0	\$ 65.0	\$ 60.0
<b>Sub-Ttl Nat Gas</b>	<b>\$ 598.7</b>	<b>\$ 444.6</b>	<b>\$ 493.7</b>
Water - Salaries	\$ 84.4	\$ 82.4	\$ 84.4
Emp B&I Water	\$ 19.5	\$ 15.2	\$ 19.5
Retire't Exp-Water	\$ 22.7	\$ 22.1	\$ 22.7
Pay'l Tax-Water	\$ 1.6	\$ 1.2	\$ 1.6
Contr Labor-Water			
Utilities - Water	\$ 15.0	\$ 11.6	\$ 15.0
Grant Expense		\$ 48.2	
Water Meter Upgrade			
Well Upgrade & Rep	\$ 20.0	\$ 41.7	\$ 25.0
Materials - Water			
Maint & Materials	\$ 60.0	\$ 67.0	\$ 60.0
Water Testing	\$ 55.0	\$ 56.0	\$ 55.0
Safe DrinkWater Fee	\$ 14.0	\$ 14.3	\$ 14.0
<b>Water - Sub-Total</b>	<b>\$ 292.2</b>	<b>\$ 359.7</b>	<b>\$ 297.2</b>
Salaries- Sewer	\$ 84.4	\$ 82.5	\$ 84.4
Emp B&I - Sewer	\$ 19.5	\$ 15.5	\$ 19.5
Retire't Exp - Sewer	\$ 22.7	\$ 22.1	\$ 22.7
Pay'l Tax-Sewer	\$ 1.6	\$ 1.2	\$ 1.6
Contr Labor-Sewer			
Sewer Inspection Exp			
Sewer Lines Rep/Maint	\$ -		\$ -
Utilities - Sewerage	\$ 30.0	\$ 56.3	\$ 60.0
Grant Expense			

DEQ Sewer Rehab Fees			
Materials - Sewer			
Lift Station Rehab	\$ -		\$ -
DEQ Sewer Rehab			\$ -
Maint - Sewer Lines	\$ 25.0	\$ 33.9	\$ 44.7
Maint-Sewer Plant	\$ 25.0	\$ 23.1	\$ 25.0
UIL Connection	\$ 480.0	\$ -	\$ 675.5
UIL Connection Engineer	\$ 120.0	\$ 30.0	\$ 90.0
Sewer Plant Rehab	\$ 1,700.0	\$ 302.2	\$ 675.5
UIL Sewerage Service	\$ 79.8	\$ -	\$ 54.0
Coding			
<b>Sub-Ttl Sewer</b>	<b>\$ 2,588.0</b>	<b>\$ 566.8</b>	<b>\$ 1,752.9</b>
Garbage Pick Up	\$ 363.0	\$ 338.5	\$ 339.6
Comm'l Pick Up	\$ 1.0	\$ 1.3	\$ 1.3
<b>Sub-Ttl Garbage</b>	<b>\$ 364.0</b>	<b>\$ 339.8</b>	<b>\$ 340.9</b>
<b>Operating Exps</b>			
Auto Gas	\$ 40.0	\$ 16.7	\$ 25.0
Auto Rep&Maint-UF	\$ 25.2	\$ 23.4	\$ 25.2
Contr't Labor - Gen'l			
Sml Tools&Equip	\$ 6.0	\$ 8.6	\$ 6.0
Equip Purch/Maint	\$ 5.0	\$ 7.8	\$ 7.5
Util Maint/Rep Struct			
Barn Maint/Rep Equip	\$ 15.0	\$ 19.4	\$ 5.0
Operational Acct			
Capital Outlay-Software	\$ 75.0	\$ 60.0	\$ 15.0
<b>Sub-Ttl Oper Exp</b>	<b>\$ 166.2</b>	<b>\$ 135.9</b>	<b>\$ 83.7</b>
<b>Gen &amp; Admin Exps</b>			
Acct'g & Audit	\$ 7.5	\$ 10.2	\$ 10.0
Advertising			
Assistance Program			
Billing Expense	\$ 9.8	\$ 11.8	\$ 15.0
Computer Exp UF	\$ 5.0	\$ 10.9	\$ 20.0
Conv'tns,Mtg&Travel			\$ -
Dues & Subs-UF	\$ 0.5	\$ 1.5	\$ 1.5
General Insurance	\$ 68.0	\$ 65.3	\$ 68.0
Interest Exp			
Legal & Prof'l			\$ 10.0
Ofc Supply&Exp UF	\$ 5.0	\$ 6.7	\$ 5.0
Postage UF	\$ 2.0	\$ 0.6	\$ 1.5
Telephone UF	\$ 9.0	\$ 5.3	\$ 7.0
Physicals/Drug Test	\$ 1.0	\$ 5.4	\$ 5.4
Safety Reports			
Training	\$ 3.0	\$ -	\$ 3.0
Uniforms UF	\$ 5.5	\$ 3.6	\$ 5.5
Utility Grant Exp			
Util Fund Assist Exp	\$ 0.4	\$ 0.2	\$ 0.4



Depreciation	\$ 118.7	\$ 118.7	\$ 193.4
<b>Sub-Ttl G &amp; A Exp</b>	<b>\$ 235.4</b>	<b>\$ 240.2</b>	<b>\$ 345.7</b>
<b>Debt Service</b>			
Series 2004 P & I	\$ -	\$ 24.2	\$ 23.8
Series 2012 P & I			
DEQ Loan Sinking Fund Transfer			\$ 423.0
DEQ Loan Reserve Fund Transfer			\$ 34.8
LDEQ Loan Admin Fees	\$ 24.0	\$ 17.3	\$ 10.0
LDEQ Loan Prin & Int Pymt Transfer	\$ 336.0	\$ 300.5	\$ 330.0
<b>Total Debt Service</b>	<b>\$ 360.0</b>	<b>\$ 342.0</b>	<b>\$ 821.6</b>
<b>Ttl Expenses</b>	<b>\$4,604.5</b>	<b>\$2,429.0</b>	<b>\$4,135.7</b>
<b>Net Rev/Loss</b>	<b>\$ -</b>	<b>\$ 11.3</b>	<b>\$ -</b>
<b>Net Rev/Loss+Depr</b>	<b>\$ 118.7</b>	<b>\$ 130.0</b>	<b>\$ 193.4</b>

**Public Works**

	<b>2023</b>	<b>2023</b>	<b>2024</b>
	<b>Budget</b>	<b>Est. Actual</b>	<b>Budget</b>
Sales Tx Rev	\$ 533.3	\$ 560.0	\$ 560.0
Culvert Revenue	\$ 10.0	\$ 14.0	\$ 10.0
Infrastructure Cap'y Fees	\$ 6.0	\$ 12.0	\$ 15.0
Mowing Revenue	\$ 6.0	\$ 6.0	\$ 6.0
Tree Inspection	\$ 0.8	\$ 1.5	\$ 0.8
Gen Obl Bond Streets			
Equipment Sale			
Interest			
<b>TOTAL INC</b>	<b>\$ 556.1</b>	<b>\$ 593.5</b>	<b>\$ 591.8</b>
<b>Expenses</b>			
Salaries & Ben.			
Salaries	\$ 179.6	\$ 173.0	\$ 179.6
Empl Ben/Ins	\$ 33.9	\$ 28.0	\$ 33.9
Retirement	\$ 45.0	\$ 38.0	\$ 45.0
Payroll Tx	\$ 3.1	\$ 3.1	\$ 3.1
<b>Ttl Sal &amp; Ben</b>	<b>\$ 261.6</b>	<b>\$ 242.1</b>	<b>\$ 261.6</b>
Operating Exp			
Auto - Gas	\$ 15.0	\$ 10.0	\$ 15.0
Vehicle/Equip - Maint	\$ 28.0	\$ 12.0	\$ 28.0
Barn Maintenance	\$ 32.3	\$ 16.0	\$ 14.2
Capital Outlay	\$ 25.0	\$ 42.1	\$ 50.0
Culvert Install & Repair	\$ 10.0	\$ 14.0	\$ 10.0
Dumpster Disp	\$ 5.0	\$ 4.6	\$ 5.0
Equip Repair	\$ 13.0	\$ 16.0	\$ 13.0
Haz Trees Removal	\$ 20.0	\$ 14.0	\$ 20.0
Haz Trees Insp	\$ 4.5	\$ 0.3	\$ 4.5
Small Tools & Supplies	\$ 7.0	\$ 4.0	\$ 7.0
Storage Unit Rental	\$ 4.0	\$ 2.0	\$ 2.5
Street & Drainage Repair			
Town Structure R/M	\$ 10.2	\$ 66.3	\$ 10.2
Training	\$ 0.5	\$ -	\$ 0.5
Uniforms	\$ 4.0	\$ 1.2	\$ 4.0
Street Repairs- GO Bond			
<b>TTL Oper Expense</b>	<b>\$ 178.5</b>	<b>\$ 202.5</b>	<b>\$ 183.9</b>
Gen & Admin Exp			
Acctg & Audit	\$ 5.0	\$ 4.9	\$ 6.7
Insurance	\$ 50.0	\$ 50.0	\$ 50.0
Land Lease	\$ 15.0	\$ 18.1	\$ 18.1
Legal & Prof	\$ 2.0	\$ -	
Office Supplies	\$ 5.0	\$ 3.4	\$ 5.0
Telephone/Internet	\$ 2.0	\$ 4.3	\$ 4.5
Physicals & Drug Test	\$ 1.5	\$ 0.5	\$ 1.5
Utilities	\$ 2.0	\$ 1.5	\$ 2.0
Capital Exp - Software	\$ 25.0		\$ 50.0

<b>TTL Gen &amp; Admin</b>	<b>\$ 107.5</b>	<b>\$ 82.7</b>	<b>\$ 137.8</b>
Debt Svc - Series 2020(25%)	\$ 8.5	\$ 8.5	\$ 8.5
<b>TTL Expenditures</b>	<b>\$ 556.1</b>	<b>\$ 535.8</b>	<b>\$ 591.8</b>
<b>Surplus(Deficit)</b>	<b>\$ -</b>	<b>\$ 57.7</b>	<b>\$ -</b>

### Shared Sales Tax

	2023	2023	2024	
	Budget	Est. Actual	Budget	
Special Rev	\$ 450.0	\$ 440.0	\$ 400.0	
GOB Bond Revenue	\$ 250.0		\$ 250.0	
STP Burvant St. Funding	\$ 300.0		\$ 300.0	
School Dist Funding	\$ 135.7		\$ -	
Fund Balance	\$ 150.0		\$ 200.0	For Road Repairs
Grant Drainage		\$ 9.9		
Interest	\$ 0.4	\$ 8.6	\$ 9.0	
Misc				
<b>TOTAL INC</b>	<b>\$ 1,286.1</b>	<b>\$ 458.5</b>	<b>\$ 1,159.0</b>	
<b>Expenses</b>				
Materials & Equip Exp.				
Traffic Circle	\$ 7.5	\$ 6.0	\$ 7.5	
Street Repair	\$ 73.6	\$ 154.0	\$ 200.0	
Level-Burvant Project	\$ 840.2		\$ 840.0	
Grant Drainage		\$ 9.9		
Ditch Repairs				
Equip R&M	\$ 15.0	\$ 22.0	\$ 15.0	
Capital Outlay			\$ 46.8	
Equip & tools	\$ 2.0		\$ 2.0	
Tax Permit Fee	\$ 0.2	\$ 0.2	\$ 0.2	
Harrison Ext.				
<b>TTL Oper Exp</b>	<b>\$ 938.5</b>	<b>\$ 192.1</b>	<b>\$ 1,111.5</b>	
Debt Service				
Principal-Series 2014	\$ 40.0	\$ 35.0	\$ 44.0	
Interest- Series 2014	\$ 8.0	\$ 8.4	\$ 3.5	
Payts - Vacuum Truck	\$ 49.6	\$ 49.6	\$ -	Paid Off
Bank Fee				
<b>TTL Debt Svc</b>	<b>\$ 97.6</b>	<b>\$ 93.0</b>	<b>\$ 47.5</b>	
<b>TTL Expenses</b>	<b>\$ 1,036.1</b>	<b>\$ 285.1</b>	<b>\$ 1,159.0</b>	
<b>Surplus(Deficit)</b>	<b>\$ 250.0</b>	<b>\$ 173.4</b>	<b>\$ -</b>	

**Cemetery Fund**

	<b>2023</b>	<b>2023</b>	<b>2024</b>
	<b>Budget</b>	<b>Est. Actual</b>	<b>Budget</b>
<b>Revenue</b>			
From Fund Balance	\$ 21.0	\$ -	
Plot Sales	\$ 30.0	\$ 26.4	\$ 30.0
Interest	\$ 2.4	\$ 10.0	\$ 10.0
<b>TOTAL INC</b>	<b>\$ 53.4</b>	<b>\$ 36.4</b>	<b>\$ 40.0</b>
<b>Expenses</b>			
Salaries	\$ 9.4	\$ 11.3	\$ 9.4
Benefits & Ins	\$ 3.5	\$ 3.3	\$ 3.5
Retirement	\$ 2.8	\$ 2.2	\$ 2.8
Payroll Taxes	\$ 0.2	\$ 0.1	\$ 0.2
Contract Labor			
<b>TOTAL P. E.</b>	<b>\$ 15.9</b>	<b>\$ 16.9</b>	<b>\$ 15.9</b>
<b>Operating Exp</b>			
Legal/Ins	\$ 1.5	\$ 1.8	\$ 1.5
Future Expense			\$ 7.6
Cemetery R/M	\$ 15.0	\$ 17.4	\$ 15.0
Misc - CF# 2			
<b>TTL Oper Exp</b>	<b>\$ 16.5</b>	<b>\$ 19.2</b>	<b>\$ 24.1</b>
Capital Outlay	\$ 21.0	\$ -	
<b>TTL G &amp; A</b>	<b>\$ 21.0</b>		<b>\$ -</b>
<b>TTL Expense</b>	<b>\$ 53.4</b>	<b>\$ 36.1</b>	<b>\$ 40.0</b>
<b>Surplus(Deficit)</b>	<b>\$ -</b>	<b>\$ 0.3</b>	<b>\$ -</b>

**Parks & Recreation Fund**

	<b>2023</b>	<b>2023</b>	<b>2024</b>
	<b>Budget</b>	<b>Est. Actual</b>	<b>Budget</b>
<b>REVENUE</b>			
Special Rev - 2.0 Mil	\$ -	\$ 47.5	\$ 47.5
Trailhead Park Rental - Fall Fest	\$ 10.0	\$ 10.0	\$ 10.0
Pavilion Rental	\$ 10.0	\$ 12.9	\$ 15.0
Water Festival	\$ 5.0	\$ -	\$ -
July 4 Donation	\$ 5.0	\$ 12.9	\$ 15.0
Christmas	\$ 5.0	\$ 5.0	\$ 5.0
Interest			\$ 0.1
Park & Recreation Fund Balance	\$ 29.8	\$ -	
Farmer's Market Rev	\$ 35.0	\$ 42.1	\$ 50.0
Museum	\$ 26.0	\$ 30.0	\$ 30.0
Other Event Income: Busker			\$ 7.0
Museum Grant/Fund Balance	\$ 7.0		
<b>TOTAL REVENUE</b>	<b>\$ 132.8</b>	<b>\$ 160.4</b>	<b>\$ 179.6</b>
<b>EXPENSES</b>			
<b>Park &amp; Rec- Salaries &amp; Benefits</b>			
Salaries	\$ 21.0	\$ 23.0	\$ 25.0
Benefits & Insurance	\$ 5.2	\$ 4.4	\$ 5.0
Retirement	\$ 6.0	\$ 4.5	\$ 5.0
Payroll Taxes	\$ 0.3	\$ 1.1	\$ 2.0
<b>Ttl P&amp;R Salaries &amp; Benefits</b>	<b>\$ 32.5</b>	<b>\$ 33.0</b>	<b>\$ 37.0</b>
<b>Park &amp; Rec General Operating Exp</b>			
Lawn&Garden			
Contract Labor	\$ -		\$ -
Clng & Janitorial	\$ 8.0	\$ 6.6	\$ 7.0
Supplies			
Maint& Repair/Supplies	\$ 5.0	\$ 36.7	\$ 50.0
<b>Ttl Gen Operating Exp.</b>	<b>\$ 13.0</b>	<b>\$ 43.3</b>	<b>\$ 57.0</b>
<b>Gen &amp; Admin Exp</b>			
Insurance	\$ 7.5	\$ 9.2	\$ 10.0
St. Tammany Assessor	\$ 0.9	\$ 0.9	\$ 1.0
Comp/Network	\$ 2.5	\$ 0.8	\$ 1.0
Electricity	\$ 7.5	\$ 5.1	\$ 5.0
<b>Ttl Gen &amp; Admin Exp</b>	<b>\$ 18.4</b>	<b>\$ 16.0</b>	<b>\$ 17.0</b>
<b>Special Events Exp.</b>			
Water Festival Expense	\$ 3.5	\$ 0.8	\$ -
July 4 Expense	\$ 13.5	\$ 12.9	\$ 12.0
Busker Fest			\$ 1.0
Christmas Celebration	\$ 5.0	\$ 5.0	\$ 5.0

Other			\$ 2.0
Fall Fest	\$ -		\$ -
<b>Ttl Special Event Exp.</b>	<b>\$ 22.0</b>	<b>\$ 18.7</b>	<b>\$ 20.0</b>
<b>Park &amp; Rec Capital Outlay</b>	<b>\$ 50.0</b>	<b>\$ -</b>	
<b>Farmers Mkt- Salaries &amp; Benefits</b>			
Salary			\$ 3.0
Benefits & Ins			
Retirement			
Payroll Tax			
<b>Ttl F. Mkt Sal &amp; Benefits</b>	<b>\$ -</b>		<b>\$ 3.0</b>
<b>Farmer's Market-Gen &amp; Admin</b>			
Administrative Expense/Manager	\$ 12.0	\$ 12.0	\$ 12.0
Maintenance Fee	\$ 1.0	\$ -	\$ 1.0
Education/Event	\$ 2.0	\$ 5.2	\$ 5.0
Advertising	\$ 1.7	\$ -	\$ 1.0
Operating Expense/Supplies	\$ 1.7	\$ 0.7	\$ 2.8
<b>Ttl Farmer's Mkt Gen &amp; Admin</b>	<b>\$ 18.4</b>	<b>\$ 17.9</b>	<b>\$ 21.8</b>
<b>Museum</b>			
Administrative Expense	\$ 0.4	\$ -	\$ 0.2
Maintenance Fee/Computer	\$ -	\$ 5.1	\$ 0.9
Education/Event	\$ -		\$ -
Capital Outlay- Display Boxes	\$ 7.0	\$ 4.5	\$ -
Event Expenses	\$ 16.9	\$ 19.5	\$ 20.0
Operating Exp	\$ 3.1	\$ 5.0	\$ 0.9
Archiving Project	\$ 3.6	\$ 2.4	\$ 1.8
<b>Ttl Museum Exp.</b>	<b>\$ 31.0</b>	<b>\$ 36.5</b>	<b>\$ 23.8</b>
<b>Total Expenses</b>	<b>\$ 185.3</b>	<b>\$ 165.4</b>	<b>\$ 179.6</b>
<b>Surplus(Deficit)</b>	<b>\$ (52.5)</b>	<b>\$ (5.0)</b>	<b>\$ -</b>

<b>Lighting Fund</b>	<b>2023</b>	<b>2023</b>	<b>2024</b>
	<b>Budget</b>	<b>Est. Actual</b>	<b>Budget</b>
<b>Revenue</b>			
Ad Valorem - 1 mil	\$ -	\$ -	\$ 26.3
Transfer From General Fund	\$ -	\$ -	\$ 7.2
Interest			
<b>TOTAL INC</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 33.5</b>
<b>Expenses</b>			
Lighting	\$ 33.0	\$ 34.6	\$ 33.0
Repair & Maint.	\$ 0.5	\$ 0.5	\$ 0.5
<b>TTL Oper Exp</b>	<b>\$ 33.5</b>	<b>\$ 35.1</b>	<b>\$ 33.5</b>
<b>TTL Surplus (Deficit)</b>	<b>\$ (33.5)</b>	<b>\$ (35.1)</b>	<b>\$ -</b>



## General Fund

General Fund Revenue	\$ 2,095,900.00
Grant Income	\$ 1,390,200.00
Fund Balance GOB	\$ 250,000.00
<b>Total General Fund Income</b>	<b>\$ 3,736,100.00</b>

General Fund Expenditures	\$ 1,179,200.00
Grant Expenditures	\$ 1,633,900.00
Special Projects	\$ 500,000.00
Transfer Revenue to Utility Fund	\$ 423,000.00
<b>Total General Fund Expenditures</b>	<b>\$ 3,736,100.00</b>

## Utility Fund

Utility Fund Revenue	\$ 2,217,700.00
Transfer Revenue from General Fund	\$ 423,000.00
DEQ Loan Proceeds	\$ 500,000.00
ARP Fund Balance	\$ 995,000.00
<b>Utility Fund Income</b>	<b>\$ 4,135,700.00</b>

Utility Fund Expenditures	\$ 1,625,700.00
Sewer Plant Connection Project	\$ 1,495,000.00
Utility Fund Debt Service Expenditures	\$ 821,600.00
Depreciation	\$ 193,400.00
<b>Total Utility Expenditures</b>	<b>\$ 4,135,700.00</b>

## Cemetery Fund

Cemetery Revenue	\$ 40,000.00
Fund Balance Capital Outlay	\$ -
<b>Total Cemetery Income</b>	<b>\$ 40,000.00</b>

Cemetery Expenditures	\$ 40,000.00
<b>Total Cemetery Expenditures</b>	<b>\$ 40,000.00</b>

## Parks & Recreation Fund

Parks & Recreation Fund Revenue	\$ 132,100.00
2 mil Ad Valorem Revenue	\$ 47,500.00
Fund Balance Capital Outlay	\$ -
<b>Total Parks and Recreation Income</b>	<b>\$ 179,600.00</b>

Parks and Recreation Capital Outlay	\$ -
Parks and Recreation Expenditures	\$ 179,600.00
<b>Total Parks and Recreation Expenditures</b>	<b>\$ 179,600.00</b>

## Lighting Fund

1 mil Ad Valorem Revenue	\$ 26,300.00
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Transfer from General Fund	\$ 7,200.00
<b>Total Lighting Income</b>	<b>\$ 33,500.00</b>
Lighting Fund Expenditures	\$ 33,500.00
<b>Total Lighting Expenditures</b>	<b>\$ 33,500.00</b>

### Shared Sales Tax Fund

Shared Sales Tax Revenue	\$ 400,000.00
STP Burvant Funds	\$ 300,000.00
GOB Fund Balance	\$ 250,000.00
SST Revenue	\$ 209,000.00
<b>Total Shared Sales Tax Income</b>	<b>\$ 1,159,000.00</b>
Shared Sales Tax Expenditures	\$ 271,500.00
Level & Burvant Project	\$ 840,000.00
Shared Sales Tax Debt Service	\$ 47,500.00
<b>Total Shared Sales Tax Expenditures</b>	<b>\$ 1,159,000.00</b>

### Public Works Fund

Public Works Sales Tax Revenue	\$ 560,000.00
Public Works Revenue Other	\$ 31,800.00
<b>Total Public Work Income</b>	<b>\$ 591,800.00</b>
Public Works Expenditures	\$ 583,300.00
Public Works Debt Service	\$ 8,500.00
<b>Total Public Work Expenditures</b>	<b>\$ 591,800.00</b>