



**TOWN COUNCIL MEETING
TUESDAY, JUNE 17, 2025 AT 6PM
ABITA SPRINGS TOWN HALL
22161 LEVEL ST., ABITA SPRINGS, LA 70420**

Posted: June 13, 2025 4pm

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

MAYOR'S ANNOUNCEMENTS: 1.) Water Tower Repairs Are Complete 2.) Mr. Chester Pettey

ROLL CALL:

Call for Agenda Modifications
Accept May 20, 2025, Town Council Meeting Minutes
Presentation of the March Financial Report

NEW BUSINESS:

1. Audit Review
2. ADOPT THE MILLAGE RATES. A RESOLUTION LEVYING THE FOLLOWING MILLAGES ON THE 2025 TAX ROLL ON ALL PROPERTY SUBJECT TO TAXATION BY THE TOWN OF ABITA SPRINGS: GENERAL ALIMONY AT 6.87 MILS, PARKS AND PLAYGROUNDS & STREET LIGHTS AT 2.62 MILS, SEWER & WATER INFRASTRUCTURE AND STREET BONDS AT 5.00 MILS

OLD BUSINESS:

None

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.



RESOLUTION

A RESOLUTION TO LEVY THE MILLAGES ON THE 2025 TAX ROLL AND TO PROVIDE FOR RELATED MATTERS

BE IT RESOLVED, that the following millage(s) are hereby levied on the 2025 tax roll on all property subject to taxation by the Town of Abita Springs:

MILLAGES

| | | |
|-----------------------------------|---------|------------|
| General Alimony (Abita Springs) | 5048001 | 6.87 Mills |
| Parks/Playgrounds & Street Lights | 5048006 | 2.62 Mills |
| Water, Sewer, Street Bonds | 5048008 | 5.00 Mills |

BE IT FURTHER RESOLVED that the proper administrative officials of the Parish of St. Tammany, State of Louisiana, be and they are hereby empowered, authorized, and directed to spread said taxes, as hereinabove set forth, upon the assessment roll of said Parish for the year 2025, and to make the collection of the taxes imposed for and on behalf of the taxing authority, according to law, and that the taxes herein levied shall become a permanent lien and privilege on all property subject to taxation as herein set forth, and collection thereof shall be enforceable in the manner provided by law.

The foregoing resolution was read in full; Alderman _____ moved to adopt, seconded by Alderman _____ the roll was called on the adoption thereof, and the resolution was adopted by the following votes:

YEAS:

NAYS:

ABSTAINED:

ABSENT:

CERTIFICATE

I hereby certify that the foregoing is a true and exact copy of the resolution adopted at the board meeting held on _____, 2025 at which meeting a quorum was present and voting.

Abita Springs, Louisiana, this _____ day of _____, 2025.

Janet Dufrene, Town Clerk

Town of Abita Springs
General Fund Fund Budget-to-Actual for the Three Months Ending March 31, 2025

| | | (A) | (B) | (C) |
|----|--|-----------------|--|--|
| | | Original Budget | Actual Revenues and Expenditures for the Three Months Ended March 31, 2025 | Percentage of Budget Used as of March 31, 2025 25% |
| | SUMMARY OF REVENUES | | | |
| 1 | G160101 GF Ad Valorem Tax | \$ 215,000.00 | \$ 203,758.40 | 95% |
| 2 | G160103 GF Ad Valorem 2% Holdback | 9,200.00 | (9,059.61) | |
| 3 | G160107 GF Sales Tax | 316,000.00 | 80,393.28 | 25% |
| 4 | G169001 GF Sales Tax - Marshal | 316,000.00 | 80,393.28 | 25% |
| 5 | G160102 GF Franchise Tax | 130,000.00 | 29,727.12 | 23% |
| 6 | G160104 GF Beer Distribution Tax | 7,000.00 | 1,575.93 | 23% |
| 7 | G160011 GF Alcohol Permit Fees | 3,000.00 | - | |
| 8 | G160012 GF Occupational License Fees | 49,000.00 | 42,271.09 | 86% |
| 9 | G160013 PZ Contractor License Fees | 10,000.00 | 2,175.00 | 22% |
| 10 | G160017 PZ Permit Administrative Fees | 500.00 | - | |
| 11 | G160005 PZ Historic Application Fees | 500.00 | 370.00 | 74% |
| 12 | G160010 PZ Building Permit Fees | 20,000.00 | 1,506.14 | 8% |
| 13 | G160018 PZ Drainage Permit/Inspections | 5,000.00 | 1,010.00 | 20% |
| 14 | G160003 PZ Building Inspection Fees | 25,000.00 | 3,220.00 | 13% |
| 15 | G160004 PZ Building Plan Reviews | 18,000.00 | 1,110.00 | 6% |
| 16 | G160016 PZ Short Term Rental Fees | 3,000.00 | 1,975.00 | 66% |
| 17 | G160019 PZ Arborist Inspection Fees | 1,700.00 | 130.00 | 8% |
| 18 | G160802 GF Instrument Recording Fees | 2,000.00 | 390.00 | 20% |
| 19 | G161901 GF Advertisement Income | 1,000.00 | 925.00 | 93% |
| 20 | G169011 GF Citation Fines & Fees | 70,000.00 | 7,799.90 | 11% |
| 21 | G160040 GF Insurance Co. Licensing Fee | 129,000.00 | 13,052.97 | 10% |
| 22 | G161010 GF Town Hall Rental Income | 15,000.00 | 503.00 | 3% |
| 23 | G161922 GF Autism Event | 4,000.00 | 1,250.00 | 31% |
| 24 | G161919 GF Garage Sale Income | 5,000.00 | 3,725.00 | 75% |
| 25 | G161503 GF Halloween Event | 1,500.00 | - | |
| 26 | G161504 GF STMA Event Donations | 3,000.00 | - | |
| 27 | G166000 GF Interest Income | 75,000.00 | 6,311.78 | 8% |
| 28 | G161902 GF Other Event Income | 1,000.00 | - | |
| 29 | G161920 GF Push Mower Parade Income | 3,500.00 | 4,141.56 | 118% |
| 30 | Total Operating Revenues | 1,438,900.00 | 478,654.84 | 33% |
| 31 | SUMMARY OF REVENUES DEDICATED FUNDS | | | |
| 32 | G161909 GF Grant Income Safe Streets 4 All | 57,750.00 | - | |
| 33 | G161910 GF Grant Income Louisiana Outdoors Forever | 79,986.09 | 16,619.38 | 21% |
| 34 | G161700 GF Grant Trace Lighting | 657,761.25 | - | |
| 35 | Total Dedicated Revenues | 795,497.34 | 16,619.38 | 2% |
| 36 | TOTAL REVENUES | \$ 2,234,397.34 | \$ 495,274.22 | 22% |

Town of Abita Springs
General Fund Fund Budget-to-Actual for the Three Months Ending March 31, 2025

| | (A) | (B) | (C) |
|--|-----------------|--|--|
| | Original Budget | Actual Revenues and Expenditures for the Three Months Ended March 31, 2025 | Percentage of Budget Used as of March 31, 2025 25% |

SUMMARY OF EXPENDITURES

| | | | | |
|----|---|-------------------|------------------|------------|
| | <u>Public Safety</u> | | | |
| 37 | G190002 GF Marshal Salaries | \$ 165,000.00 | \$ 43,151.70 | 26% |
| 38 | G190003 GF Marshal Benefits & Insurance | 47,000.00 | 7,707.60 | 16% |
| 39 | G190004 GF Marshal Payroll Taxes | 4,100.00 | 1,455.56 | 36% |
| 40 | G190005 GF Marshal Retirement | 40,000.00 | 9,719.05 | 24% |
| 41 | Total Public Safety Salaries & Benefits | 256,100.00 | 62,033.91 | 24% |
| 42 | G190112 Marshal Training & Testing | 2,000.00 | 1,329.50 | 66% |
| 43 | G190101 GF Marshal Auto Fuel | 10,000.00 | 864.12 | 9% |
| 44 | G190102 GF Marshal Auto Repairs & Maint | 5,000.00 | 61.64 | 1% |
| 45 | G190104 GF Marshal Radios/Communications | 4,000.00 | - | |
| 46 | G190105 GF Marshal Insurance Expense | 16,000.00 | 3,194.18 | 20% |
| 47 | G190120 Marshal Janitorial Expense | - | 110.84 | |
| 48 | G190106 GF Marshal Office Expense | 2,000.00 | 440.15 | 22% |
| 49 | G190107 GF Marshal Equipment & Supplies | 3,738.63 | 151.48 | 4% |
| 50 | G109109 GF Marshal Legal & Professional | 5,000.00 | - | |
| 51 | G190110 GF Marshal Phone/Internet | 5,000.00 | 838.97 | 17% |
| 52 | G190111 GF Marshal Computer Networking | 1,000.00 | 6,646.36 | 665% |
| 53 | G190108 GF Marshal Uniforms | 3,000.00 | - | |
| 54 | Total Public Safety Other Expenditures | 56,738.63 | 13,637.24 | 24% |
| | <u>Clerk of Court Expenditures</u> | | | |
| 55 | G189905 GF COC Salary | 11,000.00 | 2,741.76 | 25% |
| 56 | G189910 GF COC Benefits & Insurance | 6,100.00 | 1,021.14 | 17% |
| 57 | G189911 GF COC Retirement | 3,000.00 | 734.78 | 24% |
| 58 | G189912 GF COC Payroll Taxes | 200.00 | 61.18 | 31% |
| 59 | Total Clerk of Court Salaries & Benefits | 20,300.00 | 4,558.86 | 22% |
| 60 | G189915 GF COC Office Supplies | 100.00 | - | |
| 61 | G189930 GF COC State/Parish Court Fees | 200.00 | - | |
| 62 | G189935 GF COC Magistrate | 2,700.00 | 450.00 | 17% |
| 63 | G189000 GF COC Operating Expenses | 500.00 | - | |
| 64 | Total Clerk of Court Other Expenditures | 3,500.00 | 450.00 | 13% |

Town of Abita Springs
General Fund Fund Budget-to-Actual for the Three Months Ending March 31, 2025

| | | (A) | (B) | (C) |
|--|---|-------------------|--|--|
| | | Original Budget | Actual Revenues and Expenditures for the Three Months Ended March 31, 2025 | Percentage of Budget Used as of March 31, 2025 25% |
| General Governmental Expenditures | | | | |
| 65 | G180001 GF Salaries - Office | 347,000.00 | 91,007.75 | 26% |
| 66 | G180002 GF Council Compensation | 39,000.00 | 9,721.62 | 25% |
| 67 | G180005 GF Benefits & Ins - Office | 70,500.00 | 10,595.58 | 15% |
| 68 | G180007 GF Retirement - Office | 64,500.00 | 16,629.54 | 26% |
| 69 | G180010 GF Payroll Taxes - Office | 12,600.00 | 4,881.52 | 39% |
| 70 | Total General Government Salaries & Benefits | 533,600.00 | 132,836.01 | 25% |
| 71 | G180224 GF Annex Routine Repairs & Maint. | 5,000.00 | - | |
| 72 | G180220 GF Bank Fees | 300.00 | - | |
| 73 | G180215 GF Computer Networking R&M | 25,000.00 | 1,756.42 | 7% |
| 74 | G187320 GF Town Hall Repairs & Maint. | 10,000.00 | 250.00 | 3% |
| 75 | G187311 GF Office Equipment Repairs & Maint. | 2,000.00 | - | |
| 76 | G182352 GF Office Auto Repair & Maint. | 1,000.00 | 20.00 | 2% |
| 77 | G183005 GF Legal & Professional | 60,000.00 | 6,378.90 | 11% |
| 78 | G183009 GF Professional/Engineering Fee | 40,000.00 | 6,924.00 | 17% |
| 79 | G183101 GF Dues & Subscriptions | 3,000.00 | 525.48 | 18% |
| 80 | Governmental Expenses | 146,300.00 | 15,854.80 | 11% |
| 81 | G183002 GF Accounting/Auditing | 31,000.00 | 6,743.25 | 22% |
| 82 | G183006 GF Pest Control | 1,500.00 | 150.00 | 10% |
| 83 | G180216 GF Software Subscription Expense | 15,000.00 | 13,738.50 | 92% |
| 84 | G182450 GF Insurance Expense | 30,000.00 | 9,914.36 | 33% |
| 85 | G180700 GF Utilities - Electric | 20,000.00 | 4,721.10 | 24% |
| 86 | G180210 GF Office Supply Expense | 10,000.00 | 2,773.10 | 28% |
| 87 | G182351 GF Auto - Fuel Expense | 1,500.00 | 226.11 | 15% |
| 88 | G180008 GF Payroll Processing Expense | 7,000.00 | 2,219.83 | 32% |
| 89 | G182401 GF Drainage Inspector Fees | 6,000.00 | 590.00 | 10% |
| 90 | G183007 GF Instrument Recording Expense | 2,500.00 | 572.50 | 23% |
| 91 | G183008 GF Municode & Website | 5,100.00 | 290.00 | 6% |
| 92 | G181510 GF Halloween Event Expense | 1,000.00 | - | |
| 93 | G181516 GF Autism Event Expense | 4,000.00 | - | |
| 94 | G181515 GF Other Event Expense | 1,000.00 | - | |
| 95 | G181514 GF Push Mower Parade | 1,000.00 | 1,095.00 | 110% |
| 96 | G187330 GF Hurricane/Storm Expense | 5,000.00 | - | |
| 97 | G180800 GF Phone & Internet Expense | 10,000.00 | 2,037.78 | 20% |
| 98 | G183102 GF Travel/Meetings/Conventions | 125.00 | - | |
| 99 | G183003 GF Advertising Expense | 20,000.00 | 4,511.76 | 23% |
| 100 | G182400 GF Building Inspector Fees | 20,000.00 | 6,650.00 | 33% |
| 101 | G187334 GF Master Plan/Town Code Rewrite | 85,000.00 | - | |
| 102 | G187600 GF St. Tammany Assessor Expense | 7,500.00 | 7,146.51 | 95% |
| 103 | G181401 GF Senior Citizen Benefit Expense | 2,000.00 | - | |
| 104 | G181903 GF STMA Event Expenses | 3,000.00 | - | |
| 105 | G181512 GF Volunteer Appreciation Event Expense | 1,000.00 | - | |
| 106 | G180230 GF Postage Expense | 1,000.00 | 141.86 | 14% |
| 107 | G183004 GF Janitorial Expense | 17,000.00 | 3,304.06 | 19% |
| 108 | G180221 GF CC/VENMO Processing Fees | 20,000.00 | 110.06 | 1% |
| 109 | G187015 GF Hurricane Ida Expenses | - | 180.00 | 100% |
| 110 | G180220 GF Bank NSF Fee Expense | - | 5.00 | 100% |

Town of Abita Springs
General Fund Fund Budget-to-Actual for the Three Months Ending March 31, 2025

| | (A) | (B) | (C) |
|--|------------------------|--|--|
| | Original Budget | Actual Revenues and Expenditures for the Three Months Ended March 31, 2025 | Percentage of Budget Used as of March 31, 2025 25% |
| 111 G183020 Reconciliation Adjustment Expense | - | 5,069.02 | 100% |
| 112 Total Governmental Other Expenses | 328,225.00 | 72,189.80 | 22% |
| Grants | | | |
| 113 G188701 Louisiana Outdoors Forever Reimburseable | 63,366.71 | - | |
| 114 G188718 Match - Outdoors Forever | 32,267.00 | 2,200.00 | 7% |
| 115 G188700 GF Grant Expense - SS4A | 58,000.00 | 35,177.60 | 61% |
| 116 G188706 Town Match for SS4A | 14,500.00 | 8,659.40 | 60% |
| 117 Safe Streets for All Grants | 168,133.71 | 46,037.00 | 27% |
| 118 G187010 GF Grant - Trace Lighting | 527,000.00 | 16,970.88 | 3% |
| 119 G189715 Trace Lighting - Non-Reimbursab | 55,000.00 | 41,782.70 | 76% |
| 120 G189712 Trace Lighting - Town Match | 132,000.00 | 4,242.72 | 3% |
| 121 Trace Lighting Grant | 714,000.00 | 62,996.30 | 9% |
| 122 | | | |
| 123 Total General Governmental Expenditures | 1,890,258.71 | 329,913.91 | 17% |
| 124 | | | |
| 125 Capital Outlay | | | |
| 126 G182315 GF Capital Outlay | - | 4,635.05 | |
| 127 G190103 GF Marshal Capital Outlay | 7,500.00 | 7,812.00 | 104% |
| 128 Total Expenditures Capital Outlay | 7,500.00 | 12,447.05 | 166% |
| 129 | | | |
| 130 Total General Fund Expenditures | \$ 2,234,397.34 | \$ 423,040.97 | 19% |

| | | | |
|--|------------------------|------------------------|--|
| 131 SUMMARY OF FUND BALANCE | | | |
| 132 REVENUES OVER EXPENDITURES BEFORE TRANSFERS | \$ - | \$ 72,233.25 | |
| 133 Transfer from GF to CF to repay debt owed | (51,000.00) | - | |
| 134 Transfer from General Fund to Utility Fund | - | (10,365.00) | |
| 135 Transfer from General Fund to Public Works Fund | - | (200,000.00) | |
| 136 NET TRANSERS IN/OUT | \$ (51,000.00) | \$ (210,365.00) | |
| 137 | | | |
| 138 Net change in fund balance | (51,000.00) | (138,131.75) | |
| 139 Beginning Fund Balance | 1,266,634.32 | 1,266,634.32 | |
| 140 Ending Fund Balance | \$ 1,215,634.32 | \$ 1,128,502.57 | |

Town of Abita Springs
Utility Fund Budget-to-Actual for the Three Months Ending March 31, 2025

| | | (A) | (B) | (C) |
|--|--|------------------------|--|--|
| | | Original Budget | Actual Revenues and Expenditures for the Three Months Ended March 31, 2025 | Percentage of Budget Used as of March 31, 2025 25% |
| SUMMARY OF REVENUES | | | | |
| 1 | U260113 UF GAS LINE EXTENSION FEES | \$ 25,000.00 | \$ 17,340.95 | 69.36% |
| 2 | U260106 UF GAS SALES - RESIDENTIAL | 450,000.00 | 202,206.72 | 44.93% |
| 3 | U260107 UF GAS SALES - COMMERCIAL | 150,000.00 | 58,262.60 | 38.84% |
| 4 | U260101 UF GAS CONNECT FEES | 10,000.00 | 750.00 | 7.50% |
| 5 | U260109 UF GAS LATE FEES | 3,500.00 | 3,179.55 | 90.84% |
| 6 | U260108 UF GAS SERVICE FEE | 13,500.00 | 3,152.65 | 23.35% |
| 7 | GAS REVENUES | 652,000.00 | 284,892.47 | 43.70% |
| 8 | U260213 UF WATER LINE EXTENSION FEES | 15,000.00 | - | |
| 9 | U260207 UF WATER SALES - RESIDENTIAL | 363,704.00 | 73,728.96 | 20.27% |
| 10 | U260208 UF WATER SALES - COMMERCIAL | 80,000.00 | 14,259.90 | 17.82% |
| 11 | U260201 UF WATER CONNECT FEES | 5,000.00 | - | |
| 12 | U260212 UF WATER LATE FEES | 3,500.00 | 1,833.42 | 52.38% |
| 13 | U260210 UF WATER TOWER RENTAL INCOME | 20,000.00 | 5,222.28 | 26.11% |
| 14 | U260205 UF WATER SAFE DRINKING PROGRAM | 1,000.00 | 193.20 | 19.32% |
| 15 | U260209 UF WATER SERVICE FEES | 17,000.00 | 3,888.00 | 22.87% |
| 16 | WATER REVENUES | 505,204.00 | 99,125.76 | 19.62% |
| 17 | U260313 UF SEWER LINE EXTENSION FEES | 25,000.00 | - | |
| 18 | U260306 UF SEWER SALES - RESIDENTIAL | 656,187.00 | 127,269.95 | 19.40% |
| 19 | U260307 UF SEWER SALES - COMMERCIAL | 81,102.00 | 14,539.52 | 17.93% |
| 20 | U260301 UF SEWER CONNECT FEES | 5,000.00 | - | |
| 21 | U260311 UF SEWER LATE FEES | 5,400.00 | 2,652.79 | 49.13% |
| 22 | U260308 UF SEWER SERVICE FEES | 15,500.00 | 3,639.00 | 23.48% |
| 23 | SEWER REVENUES | 788,189.00 | 148,101.26 | 18.79% |
| 24 | U260402 UF GARBAGE SALES - RESIDENTIAL | 400,500.00 | 100,231.10 | 25.03% |
| 25 | U260403 UF GARBAGE SALES - COMMERCIAL | 3,500.00 | 1,014.60 | 28.99% |
| 26 | U260405 UF GARBAGE CONNECT FEES | 250.00 | - | |
| 27 | U260406 UF GARBAGE LATE FEES | 3,500.00 | 1,594.91 | 45.57% |
| 28 | U260404 UF GARBAGE SERVICE FEES | 15,600.00 | 3,781.00 | 24.24% |
| 29 | GARBAGE REVENUES | 423,350.00 | 106,621.61 | 25.19% |
| 30 | U260512 UF NONREFUNDABLE DEPOSIT FEE | 6,800.00 | 1,150.00 | 16.91% |
| 31 | U260513 UF INFRASTRUCTURE CAPACITY FEES | 24,000.00 | 1,666.66 | 6.94% |
| 32 | U260507 UF INTEREST INCOME | 140,000.00 | 36,896.97 | 26.35% |
| 33 | U260510 UF UTILITY ASSIST FUND INCOME | 800.00 | 171.94 | 21.49% |
| 34 | OTHER REVENUES | 171,600.00 | 39,885.57 | 23.24% |
| 35 | Total Operating Revenues | 2,540,343.00 | 678,626.67 | 26.71% |
| SUMMARY OF REVENUES DEDICATED FUNDS | | | | |
| 36 | UF UIL Connection DEQ Loan (Reimbursement for 2024 expenses) | 130,000.00 | - | |
| 37 | U260310 UF SEWER GRANT INCOME (DEQ, Water Sector, ARP Funds) | 6,110,057.50 | - | |
| 38 | Total Dedicated Revenues | 6,240,057.50 | - | |
| 39 | TOTAL REVENUES | \$ 8,780,400.50 | \$ 678,626.67 | 7.73% |

Town of Abita Springs
Utility Fund Budget-to-Actual for the Three Months Ending March 31, 2025

| | (A) | (B) | (C) |
|--|-------------------|--|--|
| | Original Budget | Actual Revenues and Expenditures for the Three Months Ended March 31, 2025 | Percentage of Budget Used as of March 31, 2025 25% |
| SUMMARY OF EXPENDITURES | | | |
| 40 U280208 UF WATER TESTING | \$ 2,000.00 | \$ - | |
| 41 U280501 UF ACCOUNTING/AUDITING | 40,800.00 | 8,541.00 | 20.93% |
| 42 U280502 UF ADVERTISING EXPENSE | 500.00 | - | |
| 43 U280504 UF BILLING EXPENSE | 12,000.00 | 3,104.79 | 25.87% |
| 44 U280505 UF COMPUTER NETWORKING | 20,000.00 | 4,625.40 | 23.13% |
| 45 U280508 UF DUES & SUBSCRIPTIONS | 4,500.00 | 196.80 | 4.37% |
| 46 U280509 UF INSURANCE EXPENSE | 70,300.00 | 19,928.36 | 28.35% |
| 47 U280512 UF LEGAL & PROFESSIONAL | 50,000.00 | 14,705.00 | 29.41% |
| 48 U280513 UF OFFICE SUPPLY & EXPENSE | 3,000.00 | 1,143.49 | 38.12% |
| 49 U280514 UF PHONE & INTERNET | 12,000.00 | 2,444.24 | 20.37% |
| 50 U280515 UF POSTAGE | 1,200.00 | 249.71 | 20.81% |
| 51 U280500 UF SOFTWARE SUBSCRIPTION EXPENSE | 15,000.00 | 22,403.10 | 149.35% |
| 52 U280518 UF TRAINING | 3,000.00 | - | |
| 53 U280519 UF UNIFORMS | 5,000.00 | 801.50 | 16.03% |
| 54 U280521 UF PHYSICALS & DRUG TESTING | 2,500.00 | 725.00 | 29.00% |
| 55 U280522 UF BANK NSF FEES | 100.00 | - | |
| 56 U280606 UF SMALL EQUIPMENT & TOOLS | 5,000.00 | - | |
| 57 U280520 CREDIT CARD PROCESSING FEES | - | 6,669.09 | |
| 58 UTILITY GENERAL OPERATING EXPENSES | 246,900.00 | 85,537.48 | 34.64% |
| 59 U280101 UF GAS SALARIES & WAGES | 91,500.00 | 25,359.10 | 27.71% |
| 60 U280102 UF GAS BENEFITS & INSURANCE | 24,000.00 | 3,339.22 | 13.91% |
| 61 U280103 UF GAS RETIREMENT | 26,000.00 | 5,905.05 | 22.71% |
| 62 U280104 UF GAS PAYROLL TAXES | 1,800.00 | 928.00 | 51.56% |
| 63 U280106 UF GAS REPAIR & MAINTENANCE | 180,000.00 | 22,819.79 | 12.68% |
| 64 U280108 UF GAS NATURAL GAS PURCHASES | 250,000.00 | 142,124.91 | 56.85% |
| 65 U280109 UF GAS UTILITIES - ELECTRIC | 1,500.00 | 217.14 | 14.48% |
| 66 U280111 UF GAS REPORTS & TRAINING | 7,500.00 | 8,096.85 | 107.96% |
| 67 GAS OPERATING EXPENSES | 582,300.00 | 208,790.06 | 35.86% |
| 68 U280402 UF GARBAGE PICKUP - COMMERCIAL | 1,000.00 | 249.00 | 24.90% |
| 69 U280401 UF GARBAGE PICKUP - RESIDENTIAL | 395,000.00 | 97,536.72 | 24.69% |
| 70 GARBAGE OPERATION EXPENSES | 396,000.00 | 97,785.72 | 24.69% |
| 71 U280201 UF WATER SALARIES & WAGES | 145,000.00 | 38,017.58 | 26.22% |
| 72 U280202 UF WATER BENEFITS & INSURANCE | 47,000.00 | 7,164.38 | 15.24% |
| 73 U280203 UF WATER RETIREMENT | 41,000.00 | 8,999.43 | 21.95% |
| 74 U280204 UF WATER PAYROLL TAXES | 2,600.00 | 1,230.31 | 47.32% |
| 75 U280206 UF WATER REPAIR & MAINTENANCE | 150,131.65 | 5,425.53 | 3.61% |
| 76 U280210 UF WATER UTILITIES - ELECTRIC | 15,000.00 | 2,245.21 | 14.97% |
| 77 U280211 UF WATER WELL/TOWER REPAIRS & MAINTENANCE | 25,000.00 | 1,036.79 | 4.15% |
| 78 WATER OPERATING EXPENSES | 425,731.65 | 64,119.23 | 15.06% |
| 79 U280523 UF AUTO & EQUIPMENT FUEL | 15,000.00 | 1,930.53 | 12.87% |
| 80 U280602 UF AUTO REPAIR & MAINTENANCE | 10,000.00 | - | |
| 81 U280603 UF EQUIPMENT REPAIR & MAINTENANCE | 10,000.00 | 1,793.08 | 17.93% |
| 82 U280301 UF SEWER SALARIES & WAGES | 145,000.00 | 38,017.58 | 26.22% |
| 83 U280302 UF SEWER BENEFITS & INSURANCE | 47,000.00 | 7,164.38 | 15.24% |
| 84 U280303 UF SEWER RETIREMENT | 41,000.00 | 8,999.43 | 21.95% |
| 85 U280304 UF SEWER PAYROLL TAXES | 2,600.00 | 1,230.30 | 47.32% |
| 86 U280306 UF SEWER REPAIR & MAINTENANCE | 100,000.00 | 4,169.69 | 4.17% |
| 87 U280307 UF SEWER PLANT REPAIR & MAINTENANCE | 25,000.00 | 2,466.31 | 9.87% |
| 88 U280308 UIL SEWER TREATMENT | 151,000.00 | 42,384.45 | 28.07% |
| 89 U280310 UF SEWER UTILITIES - ELECTRIC | 55,000.00 | 10,404.11 | 18.92% |
| 90 SEWER OPERATING EXPENSES | 601,600.00 | 118,559.86 | 19.71% |
| 91 U280604 BARN/SHOP REPAIRS & MAINTENANCE | 1,000.00 | - | |
| 92 U280503 UF UTILITIES ASSISTANCE FUND DISBURSEMENT | 1,000.00 | - | |

Town of Abita Springs
Utility Fund Budget-to-Actual for the Three Months Ending March 31, 2025

| | (A) | (B) | (C) |
|--|---------------------|--|--|
| | Original Budget | Actual Revenues and Expenditures for the Three Months Ended March 31, 2025 | Percentage of Budget Used as of March 31, 2025 25% |
| 93 U280507 UF DEPRECIATION | 244,854.00 | 61,213.50 | 25.00% |
| 94 U280316 UF DEQ LOAN ADMIN EXPENSE | 21,000.00 | 10,494.45 | 49.97% |
| 95 U280315 UF DEQ LOAN INTEREST EXPENSE | 25,000.00 | 12,621.05 | 50.48% |
| 96 U280321 UF GOB2020 PROFESSIONAL EXPENSE | 400.00 | 200.00 | 50.00% |
| 97 U280511 UF INTEREST EXPENSE 2020 BOND | 13,030.00 | 6,739.80 | 51.73% |
| 98 U680036 LTB 2019 INTEREST EXPENSE | 13,970.00 | 7,672.50 | 54.92% |
| 99 U280526 RECONCILIATION ADJUSTMENT EXPENSE | - | 6,892.83 | |
| 100 NON-OPERATING EXPENSES | 320,254.00 | 105,834.13 | 33.05% |
| 101 Total Expenditures by Department | 2,572,785.65 | 680,626.48 | 26.45% |
| 102 SUMMARY OF EXPENDITURES -SPECIAL PROJECTS | | | |
| 103 WWTP PROJECT EXPENSES (LEMOINE CONTRACT) | 5,750,252.35 | - | |
| 104 WWTP PROJECT ENGINEERING EXPENSES (FAIRWAY) | 320,862.50 | - | |
| 105 KELLER STREET SEWER PUMPING STATION DESIGN | 136,500.00 | - | |
| 106 EXPENDITURES SPECIAL PROJECTS | 6,207,614.85 | - | |
| 107 TOTAL EXPENDITURES | 8,780,400.50 | 680,626.48 | 7.75% |

| | | | |
|--|------------------------|------------------------|--|
| SUMMARY OF FUND BALANCE | | | |
| 108 REVENUES OVER EXPENDITURES BEFORE TRANSFERS | - | (1,999.81) | |
| 109 | | | |
| 110 Transfer from General Fund | - | 10,365.00 | |
| 111 Transfer from Recreation Fund | - | 14,724.48 | |
| 112 NET TRANSFERS IN/OUT | - | 25,089.48 | |
| 113 CHANGE IN NET POSITION | - | 23,089.67 | |
| 114 | | | |
| 115 Fund Balance, beginning of year | 3,530,352.93 | 3,530,352.93 | |
| 116 Fund Balance, end of year | \$ 3,530,352.93 | \$ 3,553,442.60 | |

Town of Abita Springs
Public Works Budget-to-Actual for the Three Months Ending March 31, 2025

| | (A) | (B) | (C) |
|--|------------------------|--|--|
| | Original Budget | Actual Revenues and Expenditures for the Three Months Ended March 31, 2025 | Percentage of Budget Used as of March 31, 2025 25% |
| SUMMARY OF REVENUES | | | |
| 1 S060101 PW SALES TAX INCOME | \$ 620,000.00 | \$ 160,787.37 | 25.93% |
| 2 S960110 SST SALES TAX INCOME | 425,000.00 | 92,812.28 | 21.84% |
| 3 S760010 STREET LIGHT AD VALOREM INCOME | 29,000.00 | 25,967.02 | 89.54% |
| 4 S060102 PW CULVERT INSTALLATION INCOME | 10,000.00 | 2,559.50 | 25.60% |
| 5 S060105 PW IMPACT FEES | 7,500.00 | 1,000.00 | 13.33% |
| 6 S060104 PW STATE MOWING INCOME | 7,500.00 | - | |
| 7 S760020 STREET LIGHT INTEREST INCOME | 130.00 | 46.53 | 35.79% |
| 8 S966000 SST INTEREST INCOME | 7,000.00 | 1,139.84 | 16.28% |
| 9 TOTAL REVENUES | \$ 1,106,130.00 | \$ 284,312.54 | 25.70% |
| SUMMARY OF EXPENDITURES | | | |
| 10 S080001 PW SALARIES & WAGES | \$ 121,500.00 | \$ 34,187.80 | 28.14% |
| 11 S080002 PW BENEFITS & INSURANCE | 41,151.14 | 7,953.37 | 19.33% |
| 12 S080003 PW RETIREMENT | 34,000.00 | 8,251.66 | 24.27% |
| 13 S080004 PW PAYROLL TAXES | 2,500.00 | 1,251.32 | 50.05% |
| 14 Total Public Works Salaries & Benefits | 199,151.14 | 51,644.15 | 25.93% |
| 15 S780011 PW STREET LIGHT UTILITY EXPENSES | 33,000.00 | 5,631.91 | 17.07% |
| 16 S780012 PW STREET LIGHT OPERATING EXPENSES | 250.00 | 112.53 | 45.01% |
| 17 Total Lighting Expenditures | 33,250.00 | 5,744.44 | 17.28% |
| 18 S982050 SST STREET/DITCH REPAIR & MAINT | | | |
| 19 S080206 SST CULVERT INSTALLATION & REPAIRS | 20,000.00 | 863.38 | 4.32% |
| 20 S982052 SST TRAFFIC CIRCLE REPAIR & MAINTENANCE | 80,000.00 | 660.00 | 0.83% |
| 21 S982065 SST DOTD RIGHT OF WAY PERMIT FEE | 200.00 | - | |
| 22 Expenses from SST | 100,200.00 | 1,523.38 | 1.52% |
| 23 S080203 PW EQUIPMENT REPAIR & MAINT | 50,000.00 | 435.51 | 0.87% |
| 24 S080202 PW AUTO REPAIR & MAINTENANCE | 25,000.00 | 9,368.36 | 37.47% |
| 25 S080204 PW BARN/SHOP REPAIR & MAINT | 7,500.00 | 2,499.80 | 33.33% |
| 26 S080205 PW TOWN REPAIRS & MAINTENANCE | 27,664.46 | 1,474.04 | 5.33% |
| 27 S080201 PW AUTO & EQUIPMENT FUEL | 15,000.00 | 955.88 | 6.37% |
| 28 S082050 PW Street/Ditch Repair & Maintenance | 216,928.86 | 14,473.66 | 6.67% |
| 29 Total Repairs & Maintenance Expenditures | • 130,164.46 | 29,207.25 | 4.51% |

Town of Abita Springs
Public Works Budget-to-Actual for the Three Months Ending March 31, 2025

| | (A) | (B) | (C) |
|--|----------------------|--|--|
| | Original Budget | Actual Revenues and Expenditures for the Three Months Ended March 31, 2025 | Percentage of Budget Used as of March 31, 2025 25% |
| 30 S080104 PW LEGAL & PROFESSIONAL | 10,000.00 | 1,625.00 | 16.25% |
| 31 S080101 PW ACCOUNTING/AUDITING | 31,000.00 | 6,518.25 | 21.03% |
| 32 S080102 PW ADVERTISING EXPENSES | 100.00 | - | |
| 33 S080103 PW INSURANCE EXPENSE | 30,000.00 | 11,499.93 | 38.33% |
| 34 S080105 PW PHYSICALS & DRUG TESTING | 1,500.00 | - | |
| 35 S080106 PW PHONE & INTERNET | 9,000.00 | 1,811.85 | 20.13% |
| 36 S080107 PW UTILITIES - ELECTRIC | 2,000.00 | 262.90 | 13.15% |
| 37 S080108 PW LAND LEASE EXPENSE | 12,000.00 | 3,056.88 | 25.47% |
| 38 S080109 PW OFFICE SUPPLY & EXPENSE | 4,000.00 | 126.54 | 3.16% |
| 39 S080210 PW HAZARDOUS TREE INSPECTION | 1,000.00 | - | |
| 40 S080209 PW DUMPSTER GARBAGE DISPOSAL | 5,000.00 | 2,240.00 | 44.80% |
| 41 S080211 PW HAZARDOUS TREE REMOVAL | 15,000.00 | 4,650.00 | 31.00% |
| 42 S080213 PW UNIFORMS | 4,000.00 | 579.54 | 14.49% |
| 43 S080215 PW SMALL EQUIPMENT & TOOLS | 10,000.00 | 831.44 | 8.31% |
| 44 S080256 RECONCILIATION ADJUSTMENT EXPENSE | - | 4,340.00 | |
| 45 S080516 PW SUBSCRIPTION EXPENSE | 5,000.00 | 13,738.50 | 274.77% |
| 46 S080216 PW TRAINING EXPENSE | 2,000.00 | - | |
| 47 Total Public Works Operating Expenditures | 141,600.00 | 51,280.83 | 36.22% |
| 48 S982045 SST CAPITAL OUTLAY LEVEL /BURVANT PROJECT | 269,835.54 | - | |
| 49 S080208 PW CAPITAL OUTLAY PROPERTY ACQUISITION | 20,000.00 | - | |
| 50 Total Capital Expenditures | \$ 289,835.54 | \$ - | |
| 51 Total Public Works Fund Expenditures | \$ 889,201.14 | \$ 139,400.05 | 5.09% |

SUMMARY OF FUND BALANCE

| | | | |
|---|------------------------|----------------------|--|
| 52 REVENUES OVER EXPENDITURES BEFORE TRANSFERS | \$ 216,928.86 | \$ 144,912.49 | |
| 53 | | | |
| 54 Transfer from General Fund | - | 200,000.00 | |
| 55 NET TRANSFERS IN/OUT | \$ - | \$ 200,000.00 | |
| 56 | | | |
| 57 Net Change in Fund Balance | - | 344,912.49 | |
| 58 Beginning Fund Balance | 119,966.55 | 119,966.55 | |
| 59 Ending Fund Balance | \$ 1,730,730.00 | \$ 464,879.04 | |

Town of Abita Springs
Recreation Budget-to-Actual for the Three Months Ending March 31, 2025

| | (A) | (B) | (C) |
|---|----------------------|--|---|
| | Original Budget | Actual Revenues and Expenditures for the Three Months Ended March 31, 2025 | Percentage of Budget Used as of March 31, 2025 25% |
| SUMMARY OF REVENUES | | | |
| 1 R860010 P&R Ad Valorem Income | \$ 53,200.00 | \$ 48,201.15 | 90.60% |
| 2 R860042 P&R Museum Income | 41,000.00 | 2,528.00 | 6.17% |
| 3 R860041 P&R Farmers Market Income | 53,000.00 | 6,026.00 | 11.37% |
| 4 R860040 P&R Pavillion/Shelter Rental | 2,500.00 | 300.00 | 12.00% |
| 5 R860020 P*R Interest Income | 250.00 | 893.89 | 357.56% |
| 6 R860043 P&R Gumbo Cook-Off | 15,000.00 | 8,764.71 | 58.43% |
| 7 R860048 Busker Fest Income | - | 3,164.00 | |
| 8 R860047 P&R Christmas Celebration Donations & Income | 500.00 | - | |
| 9 R860045 P&R 4th of July Celebtration Donations & Income | 15,000.00 | - | |
| 10 Total Operating Revenue | 180,450.00 | 69,877.75 | 38.72% |
| SUMMARY OF DEDICATED REVENUE | | | |
| 12 R860050 P&R Grant Income | 150,000.00 | 75,000.00 | 50.00% |
| 13 Total Dedicated Revenue | 150,000.00 | 75,000.00 | |
| 14 TOTAL REVENUES | \$ 330,450.00 | \$ 144,877.75 | 43.84% |

| | | | |
|--|--------------|-------------|--------|
| SUMMARY OF EXPENDITURES | | | |
| 15 R880022 P&R SALARIES & WAGES | \$ 27,500.00 | \$ 6,300.45 | 22.91% |
| 16 R880023 P&R BENEFITS & INSURANCE | 20.00 | 10.94 | 54.70% |
| 17 R880024 P&R RETIREMENT | 850.00 | 217.62 | 25.60% |
| 18 R880025 P&R PAYROLL TAXES | 2,000.00 | 839.94 | 42.00% |
| 19 R880010 P&R OPERATING EXPENSES | 3,000.00 | 1,276.52 | 42.55% |
| 20 R880102 P&R UTILITIES - ELECTRIC | 5,000.00 | 781.54 | 15.63% |
| 21 R880104 P&R JANITORIAL EXPENSE | 5,000.00 | 628.16 | 12.56% |
| 22 R880105 P&R REPAIRS & MAINTENANCE | 20,000.00 | 3,366.14 | 16.83% |
| 23 Total Park & Recreation Expenditures | 63,370.00 | 13,421.31 | 21.18% |
| 24 R880041 P&R MUSEUM EVENT EXPENSE | 32,201.00 | 102.25 | 0.32% |
| 25 R880043 P&R MUSEUM OPERATING EXPENSE | 3,099.00 | 241.59 | 7.80% |
| 26 R880044 P&R MUSEUM ARCHIVING EXPENSE | 3,600.00 | - | |
| 27 R880047 P&R MUSEUM REPAIR & MAINTENANCE | 2,100.00 | - | |
| 28 Total Museum Expenditures | 41,000.00 | 343.84 | 0.84% |
| 29 R880057 P&R FMKT EVENT EXPENSES | 7,000.00 | 1,500.00 | 21.43% |
| 30 R880027 P&R FMKT SALARIES & WAGES | 21,500.00 | 6,605.43 | 30.72% |
| 31 R880028 P&R FMKT BENEFITS & INSURANCE | 7,700.00 | 1,270.86 | 16.50% |
| 32 R880029 P&R FMKT RETIREMENT | 6,000.00 | 1,534.14 | 25.57% |
| 33 R880030 P&R FMKT PAYROLL TAXES | 400.00 | 154.34 | 38.59% |
| 34 R880055 P&R FMKT OPERATING EXPENSES | 500.00 | - | |
| 35 Total Farmers Market Expenditures | 43,100.00 | 11,064.77 | 25.67% |
| 36 R880108 P&R ST. TAMMANY ASSESSOR EXPENSE | 225.00 | 206.16 | 91.63% |
| 37 R880109 P&R INSURANCE EXPENSE | 9,500.00 | 4,179.41 | 43.99% |
| 38 R880032 P&R 4TH OF JULY CELEBRATION EXPENSE | 15,500.00 | - | |
| 39 R880036 P&R OTHER EVENT EXPENSE | 7,255.00 | 715.10 | 9.86% |
| 40 R880034 P&R BUSKER FESTIVAL | - | 2,006.05 | |
| 41 R880037 P&R CHRISTMAS CELEBRATION EXPENSE | 500.00 | - | |
| 42 R880100 P&R COMPUTER NETWORKING | - | 43.48 | |
| 43 R880059 RECONCILIATION ADJUSTMENT EXPENSE | - | 172.00 | |

Town of Abita Springs
Recreation Budget-to-Actual for the Three Months Ending March 31, 2025

| | (A) | (B) | (C) |
|---|----------------------|--|---|
| | Original Budget | Actual Revenues and Expenditures for the Three Months Ended March 31, 2025 | Percentage of Budget Used as of March 31, 2025 25% |
| 44 Total Other Expenditures | 32,980.00 | 7,322.20 | 22.20% |
| 45 SUMMARY OF SPECIAL PROJECTS | | | |
| 46 R880110 P&R CAPITAL OUTLAY EXPENSE | 150,000.00 | 67,625.00 | 45.08% |
| 47 Total Expenditures P&R Special Projects | 150,000.00 | 67,625.00 | |
| 48 Total Park & Rec Fund Expenditures | \$ 330,450.00 | \$ 99,777.12 | |
| SUMMARY OF FUND BALANCE | | | |
| 49 REVENUES OVER EXPENDITURES BEFORE TRANSFERS | \$ - | \$ 45,100.63 | |
| 50 | | | |
| 51 Transfer to Utility Fund | - | (14,724.48) | |
| 52 NET TRANSFERS IN/OUT | \$ - | \$ (14,724.48) | |
| 53 | | | |
| 54 Net Change in Fund Balance | - | 30,376.15 | |
| 55 Beginning Fund Balance | 171,158.26 | 171,158.26 | |
| 56 Ending Fund Balance | \$ 171,158.26 | \$ 201,534.41 | |

Town of Abita Springs
Cemetery Fund Budget-to-Actual for the Three Months Ending March 31, 2025

| | (A) | (B) | (C) |
|---|----------------------|--|---|
| | Original Budget | Actual Revenues and Expenditures for the Three Months Ended March 31, 2025 | Percentage of Budget Used as of March 31, 2025 25% |
| SUMMARY OF REVENUES | | | |
| 1 C360651 CF2 Plot Sales | \$ 20,000.00 | \$ 3,600.00 | 18.00% |
| 2 C360652 CF2 Interest Income | 11,000.00 | 2,597.03 | 23.61% |
| 3 TOTAL REVENUES | \$ 31,000.00 | \$ 6,197.03 | 19.99% |
| SUMMARY OF EXPENDITURES | | | |
| 4 C380025 Cemetery Payroll Taxes | \$ 100.00 | \$ 43.24 | 43.24% |
| 5 C380024 Cemetery Retirement Expenses | 1,375.00 | 338.97 | 24.65% |
| 6 C380023 Cemetery Benefits & Insurance | 500.00 | 14.56 | 2.91% |
| 7 C380022 Cemetery Salaries & Wages | 5,000.00 | 1,403.20 | 28.06% |
| 8 C380102 CF2 Operating Expense | - | 264.82 | |
| 9 C380103 CF2 Repairs & Maintenance | 24,025.00 | 1,550.00 | 6.45% |
| 10 Total Cemetery Expenditures | \$ 31,000.00 | \$ 3,614.79 | 11.66% |
| SUMMARY OF FUND BALANCE | | | |
| 11 REVENUES OVER EXPENDITURES BEFORE TRANSFERS | \$ - | \$ 2,582.24 | |
| 12 | | | |
| 13 Net Transfers In/Out | 51,000.00 | - | |
| 14 TOTAL TRANSFERS | \$ 51,000.00 | \$ - | |
| 15 | | | |
| 16 Net Change in Fund Balance | 51,000.00 | 2,582.24 | |
| 17 Beginning Fund Balance | 314,541.51 | 314,541.51 | |
| 18 Ending Fund Balance | \$ 365,541.51 | \$ 317,123.75 | |

Town of Abita Springs
Debt Service Fund Budget-to-Actual for the Three Months Ending March 31, 2025

| | | (A) | (B) | (C) |
|--------------------------------|--|----------------------|--|--|
| | | Original Budget | Actual Revenues and Expenditures for the Three Months Ended March 31, 2025 | Percentage of Budget Used as of March 31, 2025 25% |
| SUMMARY OF REVENUES | | | | |
| 1 | D460001 GOB Sinking Fund-Ad Valorem Tax | \$ 140,000.00 | \$ 132,809.33 | 94.86% |
| 2 | D460003 GOB Sinking Fund Interest Income | 4,000.00 | 1,970.31 | 49.26% |
| 3 | TOTAL REVENUES | \$ 144,000.00 | \$ 134,779.64 | 93.60% |
| SUMMARY OF EXPENDITURES | | | | |
| 4 | D482102 GRB 2014 Principal Payments | \$ 40,000.00 | \$ 40,000.00 | 100.00% |
| 5 | D480103 GRB 2014 Interest Expense | 5,537.50 | 3,018.75 | 54.51% |
| 6 | Total Debt Service Expenditures | \$ 45,537.50 | \$ 43,018.75 | 94.47% |
| SUMMARY OF FUND BALANCE | | | | |
| 7 | REVENUES OVER EXPENDITURES BEFORE TRANSFERS | \$ 98,462.50 | \$ 91,760.89 | |
| 8 | | | | |
| 9 | Transfers In/Out | - | - | |
| 10 | NET TRANSFERS IN/OUT | - | - | |
| 11 | | | | |
| 12 | Net Change in Fund Balance | 98,462.50 | 91,760.89 | |
| 13 | Beginning Fund Balance | 304,393.16 | 304,393.16 | |
| 14 | Ending Fund Balance | \$ 402,855.66 | \$ 396,154.05 | |