

TOWN OF PORT BARRE, LOUISIANA

AMENDED BUDGET

YEAR ENDING SEPTEMBER 30, 2022

AND THE

ORIGINAL BUDGET

YEAR ENDING SEPTEMBER 30, 2023

**TOWN OF PORT BARRE, LOUISIANA
BUDGET
YEAR ENDING SEPTEMBER 30, 2023**

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**TOWN OF PORT BARRE, LOUISIANA
BUDGET MESSAGE
YEAR ENDING SEPTEMBER 30, 2023**

I submit to you the budget for the fiscal year 2023, beginning October 1, 2022. This budget satisfies the legal requirement of filing as set forth under R.S. 39:1316 since the consolidated budget statement uses the uniform revenue and expenditure classifications and includes information similar to the information required by the form Annual Report on the Budget. This budget represents a continuation of present service levels. The budget documents attached include anticipated revenues and expenditures for the General Fund, the Special Revenue Funds, the Debt Service Funds, and the Utility Fund.

There are certain aspects of the budget which are detailed below:

ALL FUNDS:

Revenues and expenditures have been budgeted by examining each line item and basing the 2023 budget on the approximate amounts for the two (2) prior years, taking into consideration economic factors and known changes of facts.

Employees increases have been budgeted to increase during year ended 9/30/23 by and was merit based. Capital expenditures for the year ended 9/30/23 is budgeted at and is included on the capital outlay budget request on page 2 of the budget document. \$ 29,932
1,185,900

Gas rates are not expected to change. Water and sewer base rates will remain the same, and the consumption rates over the 2,500 gallon minimum are expected to change effective 10/1/22 based on the following:

	WATER		SEWER	
	From	To	From	To
In Town	5.00	5.15	5.10	5.25
Out of Town	5.30	5.45	n/a	n/a

I have attempted to present a budget to you in a fashion and to a detail that will be helpful in your formulating a financial plan for the ensuing budget year. I will be available for any information or help that you may need in interpreting specific items of the budget. Additionally, should your consideration and the public hearing result in adjustments to this document, I am prepared to incorporate those into this document.

Sincerely,

Torcia V. Comeaux

TOWN OF PORT BARRE, LOUISIANA
CONSOLIDATED BUDGET
SEPTEMBER 30, 2023

	Year Ended September 30,		
	2021 Actual	2022 Estimated	2023 Budget
Revenues:			
Taxes	\$ 1,007,375	\$ 1,132,456	\$ 1,133,400
Licenses and Permits	122,299	118,686	117,600
Intergovernmental	156,308	519,901	133,300
Fines and Forfeits	550,588	657,086	620,000
Charges for Utility Services	1,024,946	1,093,411	1,131,400
Miscellaneous	101,357	938,818	80,431
Total Revenues	<u>2,962,873</u>	<u>4,460,358</u>	<u>3,216,131</u>
Expenditures:			
General Government	197,440	238,343	220,250
Public Safety - Police	867,670	832,373	894,084
Highways and Streets	285,764	327,322	319,269
Culture and Recreation	142,324	189,928	166,107
Utility Fund Expenses	1,168,318	1,378,082	1,318,430
Debt Service	32,290	69,933	275,077
Capital Outlay - Governmental Funds	33,970	1,770,383	1,170,000
Capital Outlay - Utility Fund	-	390,380	-
Total Expenditures	<u>2,727,776</u>	<u>5,196,744</u>	<u>4,363,216</u>
Operating Income (loss)	<u>235,097</u>	<u>(736,387)</u>	<u>(1,147,085)</u>
Nonoperating revenues (expenses):			
State Grant Revenue	16,108	-	-
Interest Income	402	1,200	1,200
Loss on Disposal	-	-	-
Interest Expense	(14,833)	(12,543)	(9,142)
Insurance Proceeds	-	-	-
Debt Issuance Costs	(550)	-	-
Total Nonoperating Revenues (expenses)	<u>1,127</u>	<u>(11,343)</u>	<u>(7,942)</u>
Income before capital contributions and transfers	<u>236,224</u>	<u>(747,730)</u>	<u>(1,155,027)</u>
Capital contributions	<u>74,766</u>	<u>-</u>	<u>-</u>
Other financing sources (uses):			
Proceeds From Issuance of Debt	-	2,500,000	-
Transfers In	663,757	3,003,862	825,077
Transfers Out	(663,757)	(3,003,862)	(825,077)
Total Other Financing Sources (uses)	<u>-</u>	<u>2,500,000</u>	<u>-</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>310,990</u>	<u>1,752,270</u>	<u>(1,155,027)</u>
Fund Equity, Beginning	<u>5,939,677</u>	<u>6,175,901</u>	<u>7,928,171</u>
Fund Equity, Ending	<u>\$ 6,250,667</u>	<u>\$ 7,928,171</u>	<u>\$ 6,773,144</u>

**TOWN OF PORT BARRE, LOUISIANA
CAPITAL OUTLAY BUDGET REQUEST
SEPTEMBER 30, 2023**

<u>Item Description</u>	<u>Total Estimated Cost</u>	<u>Cost Incurred FYE 9/30/2023</u>	<u>Anticipated Completion Date</u>	<u>Method of Financing</u>
<u>Governmental Funds</u>				
1 - RV park improvements	30,000	30,000	09/30/23	General Fund Revenues
2 - Veteran's Memorial Park Playground equip & cameras	40,000	40,000	09/30/23	General Fund Revenues
3 - Street Dept. trucks(1-1/2 ton;1-3/4 ton)	100,000	100,000	09/30/23	1966 sales tax revenues
4 - 4 used police cars with equipment	50,000	100,000	09/30/23	General Fund Revenues
5 - Street improvements	900,000	900,000	09/30/23	2022 Sales Tax Bond
Total governmental funds		<u>1,170,000</u>		
<u>Utility Fund</u>				
6 - Trenching machine & air compressors	5,900	5,900	09/30/23	Utility revenues
7 - Canopy at sewer plant	10,000	10,000	09/30/23	Utility revenues
Total utility fund capital		<u>15,900</u>		
Total capital outlay		<u>1,185,900</u>		

**TOWN OF PORT BARRE, LOUISIANA
GENERAL FUND BUDGET
YEAR ENDING SEPTEMBER 30, 2023**

	Year Ended September 30,			
	2021 Actual	2022 Estimated	2023 Budget	
Revenues:				
Taxes	\$ 174,395	\$ 183,145	\$ 183,200	0.03%
Licenses and Permits	122,299	118,686	117,600	-0.92%
Intergovernmental	133,494	129,521	133,300	2.92%
Fines and Forfeits	550,588	657,086	620,000	-5.64%
Miscellaneous	77,979	884,436	46,900	-94.70%
Total Revenues	<u>1,058,755</u>	<u>1,972,874</u>	<u>1,101,000</u>	<u>-44.19%</u>
Expenditures:				
General Government	164,214	199,418	180,250	-9.61%
Police	867,670	832,373	894,084	7.41%
Culture and Recreation	126,260	169,907	147,607	-13.12%
Debt Service	32,290	16,071	-	-100.00%
Capital Outlay	28,332	129,857	170,000	30.91%
Total Expenditures	<u>1,218,766</u>	<u>1,347,626</u>	<u>1,391,941</u>	<u>3.29%</u>
 Excess (deficiency) of revenues over expenditures	 <u>(160,011)</u>	 <u>625,248</u>	 <u>(290,941)</u>	 <u>-146.53%</u>
Other Financing Sources:				
Proceeds from issuance of debt	-	-	-	0.00%
Transfers from Utility Fund	<u>173,757</u>	<u>-</u>	<u>50,000</u>	<u>#DIV/0!</u>
Total other financing sources	<u>173,757</u>	<u>-</u>	<u>50,000</u>	<u>#DIV/0!</u>
 Excess (deficiency) of revenues and other sources over expenditures and other uses	 <u>13,746</u>	 <u>625,248</u>	 <u>(240,941)</u>	 <u>-138.54%</u>
Fund Balance, Beginning	<u>230,570</u>	<u>244,316</u>	<u>869,564</u>	<u>255.92%</u>
Fund Balance, Ending	<u>\$ 244,316</u>	<u>\$ 869,564</u>	<u>\$ 628,623</u>	<u>-27.71%</u>

TOWN OF PORT BARRE, LOUISIANA
GENERAL FUND BUDGET
REVENUE SUMMARY
YEAR ENDING SEPTEMBER 30, 2023

	Year Ended September 30,			
	2021 Actual	2022 Estimated	2023 Budget	
Revenues:				
Taxes:				
Ad valorem (property)	\$ 72,147	\$ 70,634	\$ 70,600	-0.05%
Interest and penalties on taxes	1,531	766	800	4.44%
Utility franchise - electric and cable TV	100,717	111,745	111,800	0.05%
Total Taxes	<u>174,395</u>	<u>183,145</u>	<u>183,200</u>	<u>0.03%</u>
Licenses and permits:				
Occupational licenses	108,812	103,042	103,100	0.06%
Building permit	13,487	15,644	14,500	-7.31%
Total Licenses and Permits	<u>122,299</u>	<u>118,686</u>	<u>117,600</u>	<u>-0.92%</u>
Intergovernmental:				
State of Louisiana -				
Beer taxes	5,926	7,154	6,500	-9.14%
On-behalf payments	71,816	65,000	70,000	7.69%
Casino revenue	35,270	37,569	36,500	-2.85%
Video poker	13,343	13,154	13,200	0.35%
Grass cutting	4,200	4,200	4,200	0.00%
St. Landry Parish Housing Authority	2,939	2,444	2,900	18.66%
Total Intergovernmental	<u>133,494</u>	<u>129,521</u>	<u>133,300</u>	<u>2.92%</u>
Fines and forfeits	<u>550,588</u>	<u>657,086</u>	<u>620,000</u>	<u>-5.64%</u>
Miscellaneous:				
Rent	15,791	12,600	12,600	0.00%
Sale of equipment	-	9,503	-	100.00%
Parks and recreation	20,952	9,525	15,500	62.73%
Youth League, including fundraisers and spons	15,247	6,220	10,500	68.81%
Youth league donations	-	-	-	#DIV/0!
Library - other income	2,920	2,174	2,300	5.80%
Bond processing fees/other PD income	-	3,744	3,500	-6.52%
Insurance reimbursement - police	20,840	-	-	0.00%
Other miscellaneous revenue	2,229	840,670	2,500	-99.70%
Total Miscellaneous	<u>77,979</u>	<u>884,436</u>	<u>46,900</u>	<u>-94.70%</u>
Total Revenues	<u>\$ 1,058,755</u>	<u>\$ 1,972,874</u>	<u>\$ 1,101,000</u>	<u>-44.19%</u>

TOWN OF PORT BARRE, LOUISIANA
GENERAL FUND BUDGET
SUMMARY OF EXPENDITURES
YEAR ENDING SEPTEMBER 30, 2023

	Year Ended September 30,			
	2021	2022	2023	
	Actual	Estimated	Budget	
Expenditures:				
General government -				
Salaries-Mayor and council	\$ 49,000	\$ 49,000	\$ 49,000	0.00%
Salaries - admin	30,853	30,903	30,160	-2.40%
Salary increases	-	-	2,080	
Mayor's expense allowance	12,000	12,000	12,000	0.00%
Payroll taxes	5,799	5,455	5,500	0.82%
Computer consulting/tech support	5,321	13,082	10,500	-19.74%
Travel, meetings and conventions	3,413	3,779	3,800	0.56%
Electricity	2,182	3,037	3,100	2.07%
Maintenance and repairs	4,594	2,315	3,200	38.23%
Insurance	5,920	6,492	6,500	0.12%
Legal fees/lawsuit claim	-	12,333	1,200	-90.27%
Professional fees	20,455	20,210	20,210	0.00%
Building permits	9,187	12,643	10,500	-16.95%
Dues and subscriptions	2,717	4,175	3,500	-16.17%
Advertising	1,036	5,130	3,500	-31.77%
Coroner's fees	3,375	4,150	4,200	1.20%
Preparation of tax roll	1,554	1,591	1,600	0.57%
Demolition of property	-	5,800	3,000	-48.28%
Bad Debt Expense	707	-	-	#DIV/0!
Miscellaneous	6,101	7,323	6,700	-8.51%
Total General Government	<u>164,214</u>	<u>199,418</u>	<u>180,250</u>	<u>-9.61%</u>
Public safety - police -				
Salaries--Chief	40,000	40,000	40,000	0.00%
Salaries	554,930	477,319	525,000	9.99%
Salary increase	-	-	1,972	0.00%
Payroll taxes	44,980	47,227	48,000	1.64%
Group insurance	74,997	69,316	70,200	1.28%
Police Retirement	-	11,928	13,012	9.09%
Police car expense--fuel	15,289	24,123	24,200	0.32%
Police car accessories	5,546	4,181	4,800	14.81%
Police car repairs/maintenance	25,652	29,816	27,200	-8.77%
Feeding prisoners & prisoner expenses	457	394	400	1.52%
Office supplies	14,264	18,412	18,500	0.48%
Police accessories	3,273	14,794	14,800	0.04%
Medical and drug testing	195	2,075	3,500	68.67%
Building repairs and maintenance	5,092	1,715	3,200	86.59%
Equipment repairs and maintenance	876	3,076	2,100	-31.73%
Uniforms	2,316	3,588	4,500	25.42%
Telephone	7,370	14,246	14,300	0.38%
Insurance	21,836	25,040	25,100	0.24%
Insurance deductible	1,000	2,000	1,000	0.00%
Electricity	4,612	8,006	8,100	1.17%
Janitorial	3,814	2,319	2,400	3.49%
Miscellaneous	1,400	2,601	2,300	-11.57%
Law enforcement fees and charges	36,346	26,439	35,500	34.27%
Drug enforcement	1,000	2,000	2,000	100.00%
Travel and meetings	-	808	1,000	23.76%
Training	2,425	950	1,000	5.26%
Total Public Safety - Police	<u>867,670</u>	<u>832,373</u>	<u>894,084</u>	<u>7.41%</u>

TOWN OF PORT BARRE, LOUISIANA
GENERAL FUND BUDGET
SUMMARY OF EXPENDITURES (CONTINUED)
YEAR ENDING SEPTEMBER 30, 2023

	Year Ended September 30,			%
	2021	2022	2023	
	Actual	Estimated	Budget	Change
Culture and recreation -				
Parks and recreation director salary	23,727	25,471	30,000	17.78%
Park director payroll taxes	1,768	2,181	2,500	14.63%
Salaries-council on aging program	12,043	15,986	16,087	0.63%
Salary increase - council on aging	-	-	-	0.00%
Payroll taxes-council on aging program	897	1,224	1,300	6.21%
Salaries - elderly assistance program	21,157	22,955	23,920	4.20%
Salary increase - elderly assistance program	-	-	-	0.00%
Payroll taxes - elderly assistance program	1,585	1,770	1,800	1.69%
Community Center electricity	3,895	8,355	4,500	-46.14%
Community Center repairs and maintenance	3,704	7,932	2,500	-68.48%
Elderly assistance program	-	-	-	0.00%
Library:				
Librarian salary	29,903	23,270	20,280	-12.85%
Payroll taxes - librarian	2,242	1,841	1,700	-7.66%
Telephone	2,395	2,275	2,300	1.10%
Repairs and maintenance	566	13,351	1,000	-92.51%
Electricity	3,322	5,008	4,500	-10.14%
Office supplies	1,178	-	-	#DIV/0!
Parks and ball fields:				
Electricity	1,667	1,901	1,900	-0.05%
Repairs and maintenance	1,200	5,602	2,500	-55.37%
Youth league:				
Contract labor	1,940	4,995	5,000	0.10%
Insurance	-	2,519	2,520	0.04%
Petty cash	-	-	-	#DIV/0!
Miscellaneous and other youth league exp.	<u>13,071</u>	<u>23,271</u>	<u>23,300</u>	<u>0.12%</u>
Total Culture and Recreation	<u>126,260</u>	<u>169,907</u>	<u>147,607</u>	<u>-13.12%</u>
Capital outlay:				
General government -				
Computer Server	-	10,930	-	-100.00%
Copier	-	7,132	-	-100.00%
Public safety -				
Automobiles	-	-	100,000	0.00%
Equipment	-	2,250	-	-100.00%
Culture and recreation -				
Playground Equip & Cameras	-	-	40,000	
RV Park Improvements	-	-	30,000	
Park Splash Pad	28,332	109,545	-	0.00%
Total Capital Outlay	<u>28,332</u>	<u>129,857</u>	<u>170,000</u>	<u>30.91%</u>
Debt Service:				
Principal retirement	30,755	15,874	-	-100.00%
Interest and fiscal charges	1,535	197	-	-100.00%
Total Debt Service	<u>32,290</u>	<u>16,071</u>	<u>-</u>	<u>-100.00%</u>
Total Expenditures	<u>\$ 1,218,766</u>	<u>\$ 1,347,626</u>	<u>1,391,941</u>	<u>3.29%</u>

**TOWN OF PORT BARRE, LOUISIANA
SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES AND EXPENDITURES
YEAR ENDING SEPTEMBER 30, 2023**

	1966 Sales Tax Fund - 1%			1996 Sales Tax Fund - 1.2%			TOTALS			
	2021 Actual	2022 Estimated	2023 Budget	2021 Actual	2022 Estimated	2023 Budget	2021 Actual	2022 Estimated	2023 Budget	
Revenues:										
Sales Tax	\$ 374,809	\$ 430,282	\$ 430,200	\$ 458,171	\$ 519,029	\$ 520,000	\$ 832,980	\$ 949,311	\$ 950,200	0.09%
Intergovernmental	-	-	-	22,814	-	-	22,814	-	-	-
Interest	16	7	7	13	24	24	29	31	31	0.00%
Total Revenues	<u>374,825</u>	<u>430,289</u>	<u>430,207</u>	<u>480,998</u>	<u>519,053</u>	<u>520,024</u>	<u>855,823</u>	<u>949,342</u>	<u>950,231</u>	<u>0.09%</u>
Expenditures:										
General Government -										
Professional Fees	12,910	15,784	15,800	12,910	15,784	15,800	25,820	31,568	31,600	0.10%
Sales Tax Collection Fee	3,299	3,857	3,900	4,107	3,500	4,500	7,406	7,357	8,400	14.18%
Total General Government	<u>16,209</u>	<u>19,641</u>	<u>19,700</u>	<u>17,017</u>	<u>19,284</u>	<u>20,300</u>	<u>33,226</u>	<u>38,925</u>	<u>40,000</u>	<u>2.76%</u>
Highways & Streets -										
Salaries	129,647	171,765	155,500	-	-	-	129,647	171,765	155,500	-9.47%
Salary increase	-	-	16,640	-	-	-	-	-	16,640	#DIV/0!
Payroll taxes	9,674	13,139	13,169	-	-	-	9,674	13,139	13,169	0.23%
Group insurance	33,535	41,251	41,260	-	-	-	33,535	41,251	41,260	0.02%
Truck and equipment fuel	16,038	21,976	22,200	-	-	-	16,038	21,976	22,200	1.02%
Truck/Equip. R&M	18,344	6,741	12,500	-	-	-	18,344	6,741	12,500	85.43%
Street materials, maint. & supplies	37,360	16,851	10,500	-	-	-	37,360	16,851	10,500	-37.69%
Miscellaneous	5,556	8,407	7,500	-	-	-	5,556	8,407	7,500	-10.79%
Utilities for street lights	-	-	-	35,610	47,192	40,000	35,610	47,192	40,000	-15.24%
Total Highways & Streets	<u>250,154</u>	<u>280,130</u>	<u>279,269</u>	<u>35,610</u>	<u>47,192</u>	<u>40,000</u>	<u>285,764</u>	<u>327,322</u>	<u>319,269</u>	<u>-2.46%</u>
Culture & Recreation										
City Park	16,064	20,021	18,500	-	-	-	16,064	20,021	18,500	-7.60%
Capital Outlay -										
Equipment - 2 trucks	5,638	68,293	100,000	-	-	-	5,638	68,293	100,000	46.43%
Street improvements	-	-	-	-	-	-	-	-	-	0.00%
Total Capital Outlay	<u>5,638</u>	<u>68,293</u>	<u>100,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,638</u>	<u>68,293</u>	<u>100,000</u>	<u>46.43%</u>
Total Expenditures	<u>288,065</u>	<u>388,085</u>	<u>417,469</u>	<u>52,627</u>	<u>66,476</u>	<u>60,300</u>	<u>340,692</u>	<u>454,561</u>	<u>477,769</u>	<u>5.11%</u>
Excess (deficiency) of revenues over expenditures	<u>86,760</u>	<u>42,204</u>	<u>12,738</u>	<u>428,371</u>	<u>452,576</u>	<u>459,724</u>	<u>515,131</u>	<u>494,780</u>	<u>472,462</u>	<u>-4.51%</u>
Other Financing Sources (uses):										
Proceeds from Bond Issuance	-	-	-	-	2,500,000	-	-	2,500,000	-	-100.00%
Transfer to Debt Service	-	-	-	-	(53,862)	(275,077)	-	(53,862)	(275,077)	410.71%
Transfer to 1966 Sales Tax Fund	300,000	-	250,000	-	(250,000)	-	300,000	(250,000)	250,000	-200.00%
Transfer to Capital Projects	-	-	-	-	(2,500,000)	-	-	(2,500,000)	-	-
Transfer out - Utility Fund	(190,000)	(200,000)	(250,000)	-	-	-	(190,000)	(200,000)	(250,000)	25.00%
Transfer from 1996 Sales Tax Fund	-	250,000	-	(300,000)	-	(250,000)	(300,000)	250,000	(250,000)	-200.00%
Total other financing sources (uses)	<u>110,000</u>	<u>50,000</u>	<u>-</u>	<u>(300,000)</u>	<u>(303,862)</u>	<u>(525,077)</u>	<u>(190,000)</u>	<u>(253,862)</u>	<u>(525,077)</u>	<u>0.00%</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>196,760</u>	<u>92,204</u>	<u>12,738</u>	<u>128,371</u>	<u>148,714</u>	<u>(65,353)</u>	<u>325,131</u>	<u>240,918</u>	<u>(52,614)</u>	<u>-121.84%</u>
Fund Balance, Beginning	<u>279,012</u>	<u>475,772</u>	<u>567,976</u>	<u>377,372</u>	<u>505,743</u>	<u>654,457</u>	<u>656,384</u>	<u>981,515</u>	<u>1,222,433</u>	<u>24.55%</u>
Fund Balance, Ending	<u>\$ 475,772</u>	<u>\$ 567,976</u>	<u>\$ 580,714</u>	<u>\$ 505,743</u>	<u>\$ 654,457</u>	<u>\$ 589,105</u>	<u>\$ 981,515</u>	<u>\$ 1,222,433</u>	<u>\$ 1,169,819</u>	<u>-4.30%</u>

**TOWN OF PORT BARRE, LOUISIANA
DEBT SERVICE FUNDS BUDGET
1996 SALES TAX BONDS
YEAR ENDING SEPTEMBER 30, 2023**

	Year Ended September 30,			
	2021 Actual	2022 Estimated	2023 Budget	
Revenues:				
Miscellaneous - Interest on deposits	\$ -	\$ -	\$ -	0.00%
Expenditures:				
Debt service - Principal payment	-	-	230,000	0.00%
Interest	-	23,100	45,077	0.00%
Paying agent fees	-	30,762	-	0.00%
Total debt service	-	53,862	275,077	0.00%
Deficiency of revenues over expenditures	-	(53,862)	(275,077)	0.00%
Other Financing Sources:				
Transfers from 1996 STF	-	53,862	275,077	0.00%
Excess (deficiency) of revenues and other sources over expenditures	-	-	-	0.00%
Fund Balance, Beginning	-	-	-	0.00%
Fund Balance, Ending	\$ -	\$ -	\$ -	0.00%

**TOWN OF PORT BARRE, LOUISIANA
CAPITAL PROJECTS FUNDS BUDGET
YEAR ENDING SEPTEMBER 30, 2023**

	Year Ended September 30,		
	2021 Actual	2022 Estimated	2023 Budget
Revenues:			
Intergovernmental revenue-- grants	\$ -	\$ 390,380	\$ -
Expenditures:			
Capital Outlay - Sewer Improvements	-	-	-
Capital Outlay - Water Improvements - ARPA	-	390,380	-
Capital Outlay - Street Improvements	-	1,572,233	900,000
Total Expenditures	<u>-</u>	<u>1,962,613</u>	<u>900,000</u>
Excess of revenues over expenditures	<u>-</u>	<u>(1,572,233)</u>	<u>(900,000)</u>
Other financing sources (uses):			
Transfer from 1996 STF	<u>-</u>	<u>2,500,000</u>	<u>-</u>
Excess (deficiency) of revenues and other sources over expenditures & other uses	-	927,767	(900,000)
Fund Balance, Beginning	<u>-</u>	<u>-</u>	<u>927,767</u>
Fund Balance, Ending	<u>\$ -</u>	<u>\$ 927,767</u>	<u>\$ 27,767</u>

TOWN OF PORT BARRE, LOUISIANA
UTILITY FUND BUDGET
YEAR ENDING SEPTEMBER 30, 2023

	Year Ended September 30,		
	2021 Actual	2022 Estimated	2023 Budget
Operating Revenues:			
Gas sales	\$ 213,534	\$ 244,619	\$ 244,600
Water sales	535,996	568,299	567,500
Sewer service charges	271,874	280,028	280,000
Estimated increase	-	-	36,000
Connection charges	3,542	465	3,300
Miscellaneous	23,349	54,351	33,500
Total Operating Revenues	<u>1,048,295</u>	<u>1,147,762</u>	<u>1,164,900</u>
Operating Expenses:			
Salaries	196,685	185,341	185,200
Salaries increase	-	-	9,240
Contract services - maintenance mgr	12,000	24,990	24,990
Payroll taxes	14,454	13,983	14,300
Group insurance	33,760	40,646	40,800
Gas purchased	59,879	83,935	75,000
Maintenance and supplies	146,788	260,027	210,500
Water and sewer chemicals	126,361	87,022	107,200
Janitorial supplies	-	3,660	3,700
Drug testing	-	1,361	2,500
Truck expense	20,221	24,175	23,500
Electricity	63,962	77,534	78,100
Telephone	26,882	40,260	38,800
Office supplies and expense	26,149	29,690	27,200
Insurance	146,514	153,948	154,800
Professional fees	17,745	16,995	17,000
Uniforms	12,033	8,382	9,500
Miscellaneous	27,373	56,808	31,900
Engineering fees	2,719	49,325	46,200
Bad debt expense	9,048	-	-
Depreciation	225,745	220,000	218,000
Allocation of G&A	-	-	-
Total Operating Expenses	<u>1,168,318</u>	<u>1,378,082</u>	<u>1,318,430</u>
Operating Income (loss)	<u>(120,023)</u>	<u>(230,320)</u>	<u>(153,530)</u>
Nonoperating Revenues (expenses):			
State grant revenue	16,108	-	-
Interest income	402	1,200	1,200
Loss on disposal	-	-	-
Interest expense	(14,833)	(12,543)	(9,142)
Insurance proceeds	-	-	-
Paying agent fees	(550)	-	-
Total Nonoperating Expenses	<u>1,127</u>	<u>(11,343)</u>	<u>(7,942)</u>
Income (loss) before transfers	<u>(118,896)</u>	<u>(241,663)</u>	<u>(161,472)</u>
Transfers in (out):			
Transfer from 1966 Sales Tax Fund	190,000	200,000	250,000
Transfer to General Fund	(173,757)	-	(50,000)
Net transfers in (out)	<u>16,243</u>	<u>200,000</u>	<u>200,000</u>
Net income (loss) after transfers	<u>(102,653)</u>	<u>(41,663)</u>	<u>38,528</u>
Capital Contributions	<u>74,766</u>	<u>-</u>	<u>-</u>
Net income after capital contributions	<u>(27,887)</u>	<u>(41,663)</u>	<u>38,528</u>
Fund Equity, Beginning	<u>4,977,957</u>	<u>4,950,070</u>	<u>4,908,407</u>
Fund Equity, Ending	<u>\$4,950,070</u>	<u>\$4,908,407</u>	<u>\$4,946,935</u>

TOWN OF PORT BARRE, LOUISIANA
UTILITY FUND
ANALYSIS BY DEPARTMENT
YEAR ENDING SEPTEMBER 30, 2023

	GAS			WATER			SEWER			G & A			Total		
	2021 Actual	2022 Estimated	2023 Budget	2021 Actual	2022 Estimated	2023 Budget	2021 Actual	2022 Estimated	2023 Budget	2021 Actual	2022 Estimated	2023 Budget	2021 Actual	2022 Estimated	2023 Budget
Revenues:															
Charges for services -	\$ 213,534	\$ 244,619	\$ 244,600	\$ 535,996	\$ 568,299	\$ 567,500	\$ 271,874	\$ 280,028	\$ 280,000	\$ -	\$ -	\$ -	\$ 1,021,404	\$ 1,092,946	\$ 1,092,100
User charges						19,500			16,500						36,000
Estimated increase	300	1,100	1,100	3,242	465	1,100	-	-	1,100	-	-	-	3,542	465	3,300
Connection charges	5,837	13,619	9,500	11,441	27,113	15,500	6,071	13,619	8,500	-	-	-	23,349	54,351	33,500
Miscellaneous	219,671	258,238	255,200	550,679	595,877	603,600	277,945	293,647	306,100	-	-	-	1,048,295	1,147,762	1,164,900
Total Revenues															
Operating expenses:															
Salaries	64,906	61,162	61,100	82,608	77,842	77,800	49,171	46,337	46,300	-	-	-	196,685	185,341	185,200
Salary increase			2,310			4,620			2,310	-	-	-			9,240
Payroll taxes	4,770	4,615	4,900	6,070	5,872	5,900	3,614	3,496	3,500	-	-	-	14,454	13,983	14,300
Group insurance	8,440	10,162	10,200	16,880	20,322	20,400	8,440	10,162	10,200	-	-	-	33,760	40,646	40,800
Gas purchased	59,879	83,935	75,000							-	-	-	59,879	83,935	75,000
Maintenance and supplies	10,706	29,900	22,500	47,145	149,469	105,000	85,964	80,297	82,000	2,973	361	1,000	146,788	260,027	210,500
Water and sewer chemicals				103,079	70,409	86,500	23,282	16,613	20,700	-	-	-	126,361	87,022	107,200
Contract services-Maint. manag				12,000	12,000	12,000		12,990	12,990	-	-	-	12,000	24,990	24,990
Janitorial supplies										-	3,660	3,700		3,660	3,700
Drug testing										-	1,361	2,500		1,361	2,500
Truck expense										20,221	24,175	23,500		24,175	23,500
Electricity				33,165	42,251	42,500	28,615	31,756	32,000	2,182	3,527	3,600	63,962	77,534	78,100
Telephone				4,902	7,802	7,800	6,023	9,310	7,800	15,957	23,148	23,200	26,882	40,260	38,800
Office supplies and expense				46,333	50,803	51,000	35,102	38,487	38,500	26,149	29,690	27,200	26,149	29,690	27,200
Insurance	29,486	32,329	33,000							35,593	32,529	32,300	146,514	153,948	154,800
Professional fees										17,745	16,995	17,000		16,995	17,000
Uniforms										12,033	8,382	9,500		8,382	9,500
Miscellaneous	16,334	13,557	13,500	977	14,133	5,200	9,054	28,281	12,200	12,033	8,382	9,500	12,033	56,808	31,900
Engineering	2,719	1,200	1,200							1,008		1,000			
Bad debt expense	4,705			1,900	48,125	45,000	2,443			-	-	-	9,048		
Depreciation	23,649	22,500	23,000	81,219	77,500	75,000	120,877	120,000	120,000	-	-	-	27,373	56,808	31,900
Allocation of G&A	33,465	36,116	36,125	65,592	72,233	72,250	34,804	36,116	36,125	(133,861)	(144,465)	(144,500)	2,719	49,325	46,200
Total operating expenses	259,059	295,476	282,835	501,870	648,761	610,970	407,389	433,845	424,625	-	-	-	1,168,318	1,378,082	1,318,430
Income (loss) from operations	\$ (39,388)	\$ (37,238)	\$ (27,635)	\$ 48,809	\$ (52,884)	\$ (7,370)	\$ (129,444)	\$ (140,198)	\$ (118,525)	\$ -	\$ -	\$ -	\$ (120,023)	\$ (230,320)	\$ (153,530)

ESTIMATING SCHEDULES FOR AMENDED BUDGET

TOWN OF PORT BARRE, LOUISIANA
GENERAL FUND BUDGET
ESTIMATING SCHEDULE FOR AMENDED BUDGET
YEAR ENDING SEPTEMBER 30, 2022

	Original Budget	Year Ended September 30,			% Change
		10 Months Actual	2 Months Estimated	2022 Estimated	
Revenues:					
Property Taxes	\$ 178,500	\$ 181,572	\$ 1,573	\$ 183,145	2.60%
Licenses and permits	116,000	118,136	550	118,686	2.32%
Intergovernmental	114,744	99,527	29,994	129,521	12.88%
Fines and forfeits	555,000	577,796	79,290	657,086	18.39%
Miscellaneous	39,100	863,359	21,077	884,436	2161.98%
Total Revenues	<u>1,003,344</u>	<u>1,840,390</u>	<u>132,484</u>	<u>1,972,874</u>	<u>96.63%</u>
Expenditures:					
General government	179,335	185,774	13,644	199,418	11.20%
Police	880,870	726,770	105,603	832,373	-5.51%
Culture and recreation	136,398	152,765	17,142	169,907	24.57%
Debt service	16,071	16,071	-	16,071	0.00%
Capital outlay	100,000	125,357	-	129,857	100.00%
Total Expenditures	<u>1,312,674</u>	<u>1,206,737</u>	<u>136,389</u>	<u>1,347,626</u>	<u>2.66%</u>
Excess (deficiency) of revenues over expenditures	<u>(309,330)</u>	<u>633,653</u>	<u>(3,905)</u>	<u>625,248</u>	<u>-302.13%</u>
Other Financing Sources:					
Gain on Sale of Assets	-	-	-	-	0.00%
Proceeds from issuance of debt	-	-	-	-	-100.00%
Transfers from Utility Fund	<u>300,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-100.00%</u>
Total Other Financing Sources	<u>300,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-100.00%</u>
Excess (deficiency) of revenues and other sources over expenditures	<u>\$ (9,330)</u>	<u>\$ 633,653</u>	<u>\$ (3,905)</u>	<u>\$ 625,248</u>	<u>-6801%</u>

TOWN OF PORT BARRE, LOUISIANA
GENERAL FUND BUDGET
ESTIMATING SCHEDULE FOR AMENDED BUDGET
YEAR ENDING SEPTEMBER 30, 2022

	Original Budget	Year Ended September 30,			% Change
		10 Months Actual	2 Months Estimated	2022 Estimated	
Revenues:					
Ad valorem (property)	\$ 83,500	\$ 70,134	\$ 500	\$ 70,634	-15.41%
Interest and penalties on taxes	1,500	93	673	766	-48.93%
Utility franchise - electric and cable TV	<u>93,500</u>	<u>111,345</u>	<u>400</u>	<u>111,745</u>	<u>19.51%</u>
Total taxes	<u>178,500</u>	<u>181,572</u>	<u>1,573</u>	<u>183,145</u>	<u>2.60%</u>
Licenses and permits:					
Occupational licenses	104,500	102,942	100	103,042	-1.40%
Building permit	<u>11,500</u>	<u>15,194</u>	<u>450</u>	<u>15,644</u>	<u>36.03%</u>
Total licenses and permits	<u>116,000</u>	<u>118,136</u>	<u>550</u>	<u>118,686</u>	<u>2.32%</u>
Intergovernmental:					
State of Louisiana -					
Beer taxes	6,100	5,854	1,300	7,154	17.28%
On-behalf payments	60,000	50,000	15,000	65,000	8.33%
Casino revenue	28,500	30,069	7,500	37,569	31.82%
Video Poker	13,500	9,404	3,750	13,154	-2.56%
Grass cutting	4,200	4,200	-	4,200	0.00%
St. Landry Parish Housing Authority	<u>2,444</u>	<u>-</u>	<u>2,444</u>	<u>2,444</u>	<u>0.00%</u>
Total intergovernmental	<u>114,744</u>	<u>99,527</u>	<u>29,994</u>	<u>129,521</u>	<u>12.88%</u>
Fines and forfeits	<u>555,000</u>	<u>577,796</u>	<u>79,290</u>	<u>657,086</u>	<u>18.39%</u>
Miscellaneous:					
Rent	12,600	8,500	4,100	12,600	0.00%
Sale of equipment	-	-	9,503	9,503	100.00%
Parks and recreation	6,200	9,425	100	9,525	53.63%
Youth League, including fundraisers and sponsor	6,500	6,220	-	6,220	-4.31%
Youth League donations	1,000	-	-	-	-100.00%
Library - other income	2,800	1,836	338	2,174	-22.36%
Bond processing fees/other PD income	3,500	3,484	260	3,744	6.97%
Other miscellaneous revenue	<u>6,500</u>	<u>833,894</u>	<u>6,776</u>	<u>840,670</u>	<u>12833.38%</u>
Total miscellaneous	<u>39,100</u>	<u>863,359</u>	<u>21,077</u>	<u>884,436</u>	<u>2161.98%</u>
Total revenues	<u>\$ 1,003,344</u>	<u>\$ 1,840,390</u>	<u>\$ 132,484</u>	<u>\$ 1,972,874</u>	<u>96.63%</u>

TOWN OF PORT BARRE, LOUISIANA
GENERAL FUND BUDGET
ESTIMATING SCHEDULE FOR AMENDED BUDGET
YEAR ENDING SEPTEMBER 30, 2022

	Year Ended September 30,				%
	Original Budget	10 Months Actual	2 Months Estimated	2022 Estimated	
Expenditures:					
General government -					
Salaries-Mayor and council	\$ 49,000	\$ 40,000	\$ 9,000	\$ 49,000	0.00%
Salaries - admin	29,160	26,263	4,640	30,903	5.98%
Salary increase - admin	6,000	-	-	-	-100.00%
Mayor's expense allowance	12,000	10,000	2,000	12,000	0.00%
Payroll taxes	5,800	4,975	480	5,455	-5.95%
Computer consulting/tech support	15,500	11,582	1,500	13,082	-15.60%
Travel, meetings and conventions	3,300	1,779	2,000	3,779	14.52%
Electricity	2,100	2,527	510	3,037	44.62%
Maintenance and repairs	2,500	2,115	200	2,315	-7.40%
Insurance	6,100	5,178	1,314	6,492	6.43%
Legal fees/lawsuit claim	2,000	6,933	5,400	12,333	516.65%
Professional fees	20,125	20,210	-	20,210	0.42%
Buildings permits	7,500	11,443	1,200	12,643	68.57%
Dues and subscriptions	2,700	4,175	-	4,175	54.63%
Advertising	1,250	4,830	300	5,130	310.40%
Coroner's fees	3,700	4,050	100	4,150	12.16%
Preparation of tax roll	1,600	1,591	-	1,591	-0.56%
Demolition of property	4,500	5,800	-	5,800	28.89%
Miscellaneous	4,500	22,323	(15,000)	7,323	62.73%
Total general government	<u>179,335</u>	<u>185,774</u>	<u>13,644</u>	<u>199,418</u>	<u>11.20%</u>
Public safety - police -					
Salaries - Police Chief	40,000	32,000	8,000	40,000	0.00%
Salaries	522,170	431,819	45,500	477,319	-8.59%
Salary increase	46,800	-	-	-	0.00%
Payroll taxes	49,000	39,357	7,870	47,227	-3.62%
Group insurance	77,000	57,358	11,958	69,316	-9.98%
Police Retirement	-	11,393	535	11,928	#DIV/0!
Police car expense--fuel and oil	17,500	20,103	4,020	24,123	37.85%
Police car accessories	4,500	2,181	2,000	4,181	-7.09%
Police car repairs/maintenance	16,500	27,116	2,700	29,816	80.70%
Feeding prisoners	300	294	100	394	31.33%
Office supplies	13,200	16,512	1,900	18,412	39.48%
Police accessories	3,500	11,794	3,000	14,794	322.69%
Medical and drug testing	800	1,275	800	2,075	159.38%
Building repairs and maintenance	5,500	1,215	500	1,715	-68.82%
Equipment repairs and maintenance	2,000	2,826	250	3,076	53.80%
Uniforms	2,700	3,388	200	3,588	32.89%
Telephone	7,200	12,681	1,565	14,246	97.86%
Insurance	24,500	19,971	5,069	25,040	2.20%
Insurance deductible	-	2,000	-	2,000	100.00%
Electricity	5,700	6,672	1,334	8,006	40.46%
Janitorial	3,300	2,219	100	2,319	-29.73%
Miscellaneous	1,700	2,101	500	2,601	53.00%
Law enforcement fees and charges	34,000	18,887	7,552	26,439	-22.24%
Drug enforcement	1,000	2,000	-	2,000	100.00%
Travel and meetings	500	658	150	808	61.60%
Training	1,500	950	-	950	-36.67%
Total public safety - police	<u>880,870</u>	<u>726,770</u>	<u>105,603</u>	<u>832,373</u>	<u>-5.51%</u>

**TOWN OF PORT BARRE, LOUISIANA
GENERAL FUND BUDGET
ESTIMATING SCHEDULE FOR AMENDED BUDGET
YEAR ENDING SEPTEMBER 30, 2022**

	Original Budget	Year Ended September 30,			% Change
		10 Months Actual	2 Months Estimated	2022 Estimated	
Culture and recreation -					
Parks and recreation director salary	32,000	22,001	3,470	25,471	-20.40%
Park director payroll taxes	2,300	1,681	500	2,181	-5.17%
Salaries-council on aging program	13,100	13,511	2,475	15,986	22.03%
Salary increase - council on aging	-	-	-	-	0.00%
Payroll taxes-council on aging program	1,000	1,034	190	1,224	22.40%
Salaries - elderly assistance program	21,840	19,275	3,680	22,955	5.11%
Salary increase - elderly assistance program	1,040	-	-	-	0.00%
Payroll taxes-elderly assistance program	1,665	1,475	295	1,770	6.31%
Community Center electricity	3,850	6,963	1,392	8,355	117.01%
Community Center repairs and maintenance	1,000	7,832	100	7,932	693.20%
Library:					
Librarian salary	29,500	20,150	3,120	23,270	-21.12%
Payroll taxes - librarian	2,400	1,541	300	1,841	-23.29%
Telephone	2,400	1,975	300	2,275	-5.21%
Repairs and maintenance	1,000	13,351	-	13,351	1235.10%
Electricity	2,900	4,208	800	5,008	72.69%
Office supplies	1,200	-	-	-	-100.00%
Parks and ball fields:					
Electricity	1,200	1,681	220	1,901	58.42%
Repairs and maintenance	1,300	5,602	-	5,602	330.92%
Youth league:					
Contract labor	2,000	4,995	-	4,995	149.75%
Insurance	2,203	2,519	-	2,519	14.34%
Miscellaneous and other Youth League exp.	12,500	22,971	300	23,271	86.17%
Total culture and recreation	<u>136,398</u>	<u>152,765</u>	<u>17,142</u>	<u>169,907</u>	<u>24.57%</u>
Capital outlay:					
General government -					
Computer server	-	10,930	-	10,930	100.00%
Copier	-	7,132	-	7,132	100.00%
Public safety -					
Car	-	2,250	-	2,250	100.00%
Culture and recreation -					
Park Splash Pad	100,000	105,045	4,500	109,545	9.55%
Total capital outlay	<u>100,000</u>	<u>125,357</u>	<u>4,500</u>	<u>129,857</u>	<u>29.86%</u>
Debt Service:					
Principal retirement	15,874	15,874	-	15,874	0.00%
Interest and fiscal charges	197	197	-	197	0.00%
Total debt service	<u>16,071</u>	<u>16,071</u>	<u>-</u>	<u>16,071</u>	<u>0.00%</u>
Total expenditures	<u>\$ 1,312,674</u>	<u>\$ 1,206,737</u>	<u>\$ 140,889</u>	<u>\$ 1,347,626</u>	<u>2.66%</u>

TOWN OF PORT BARRE, LOUISIANA
SPECIAL REVENUE FUNDS
ESTIMATING SCHEDULE FOR AMENDED BUDGET
YEAR ENDING SEPTEMBER 30, 2022

	1966 Sales Tax Fund - 1%		1996 Sales Tax Fund - 1.2%		TOTALS		%
	10 Months Actual	2 Months Estimated	10 Months Actual	2 Months Estimated	10 Months Actual	2 Months Estimated	
Revenues:							
Sales tax	\$ 358,568	\$ 71,714	\$ 432,524	\$ 86,505	\$ 791,092	\$ 158,219	18.52%
Interest	6	1	24	24	30	1	10.71%
Total revenues	358,574	71,715	432,548	86,505	791,122	158,220	18.52%
Expenditures:							
General government -							
Professional fees	15,784	-	15,784	-	31,568	-	7.23%
Sales tax collection fee	3,215	642	3,500	-	6,715	642	1.48%
Total general government	18,999	642	19,284	-	38,283	642	5.09%
Highways and streets -							
Salaries	156,065	15,700	-	-	156,065	15,700	26.20%
Salary increase	-	-	-	-	-	-	-100.00%
Payroll taxes	11,939	1,200	13,139	-	11,939	1,200	25.13%
Group insurance	33,749	7,532	41,251	-	33,719	7,532	25.38%
Professional Fees/Cost of Issuance	-	-	-	-	30,762	-	100.00%
Truck and equipment fuel	18,376	3,600	-	-	18,376	3,600	39.09%
Truck and equip. repairs and maint.	5,541	1,200	6,741	-	5,541	1,200	-66.30%
Street materials, maint. and supplies	15,651	1,200	16,851	-	15,651	1,200	-32.60%
Miscellaneous	7,707	700	8,407	-	7,707	700	140.20%
Utilities for street lights	-	-	39,327	7,865	39,327	7,865	34.84%
Total highways and streets	248,998	31,132	280,130	7,865	319,087	38,997	22.06%
Culture and recreation	16,681	3,340	-	-	16,681	3,340	38.08%
City park	-	-	-	-	-	-	-
Capital outlay -							
Equipment	68,293	-	-	-	68,293	-	582.93%
Street improvements Project	-	-	-	-	-	-	0.00%
Total capital outlay	68,293	-	-	-	68,293	-	0.00%
Total expenditures	352,971	35,114	388,085	7,865	442,344	42,979	36.88%
Excess (deficiency) of revenues over expenditures	5,603	36,601	373,937	78,639	348,778	115,240	3.93%
Other financing sources (uses):							
Proceeds from Bond Issuance	-	-	2,500,000	-	2,500,000	-	100.00%
Transfer to Debt Service	-	-	(53,862)	-	(53,862)	-	100.00%
Transfer to 1966 Sales Tax Fund	-	-	(150,000)	(100,000)	(150,000)	(100,000)	-183.33%
Transfer from 1996 Sales Tax Fund	150,000	100,000	-	-	150,000	100,000	-183.33%
Transfer from Utility Fund	-	(200,000)	-	-	-	(200,000)	-42.86%
Transfer to Capital Projects Fund	-	-	(2,500,000)	-	(2,500,000)	-	100.00%
Total other financing sources (uses)	150,000	(100,000)	50,000	(100,000)	(53,862)	(200,000)	-27.47%
Excess (deficiency) of revenues and other sources over expenditures and other uses	\$ 155,603	\$ (63,399)	\$ 92,204	\$ (21,361)	\$ 294,916	\$ (84,760)	117.83%

TOWN OF PORT BARRE, LOUISIANA
DEBT SERVICE FUNDS BUDGET
ESTIMATING SCHEDULE FOR AMENDED BUDGET
YEAR ENDING SEPTEMBER 30, 2022

	1996 Sales Tax Bonds and Certificates of Indebtedness			%	
	Original Budget	10 Months Actual	2 Months Estimated		2022 Estimated
Revenues:					
Miscellaneous -		-	-	-	
Interest on deposits	\$ -	\$ -	\$ -	\$ -	<u>0.00%</u>
Expenditures:					
Debt service -					
Principal payment	-	-	-	-	0.00%
Interest	-	23,100	-	23,100	100.00%
Cost of Issuance	-	30,762	-	30,762	<u>100.00%</u>
Total debt service	-	<u>53,862</u>	-	<u>53,862</u>	<u>100.00%</u>
Deficiency of revenues over expenditures	-	(53,862)	-	(53,862)	100.00%
Other Financing Sources:					
Transfer from 1996 STF	-	53,862	-	53,862	<u>100.00%</u>
Excess (deficiency) of revenues and other sources over expenditures	\$ -	\$ -	\$ -	\$ -	<u>0.00%</u>

**TOWN OF PORT BARRE, LOUISIANA
CAPITAL PROJECTS FUNDS BUDGET
ESTIMATING SCHEDULE FOR AMENDED BUDGET
YEAR ENDING SEPTEMBER 30, 2022**

	Original Budget	Year Ended September 30,		
		10 Months Actual	2 Months Estimated	2022 Estimated
Revenues:				
Intergovernmental Revenue -- Grants	\$ 778,380	\$ 390,380	\$ -	\$ 390,380
Expenditures:				
Capital Outlay - Sewer improvements	3,000,000	-	-	-
Capital Outlay -Water improvements - ARPA	778,380	390,380	-	390,380
Capital Outlay - Street Improvements	-	1,572,233	-	1,572,233
Total Expenditures	<u>3,778,380</u>	<u>1,962,613</u>	-	<u>1,962,613</u>
Excess (deficiency) of revenues over expenditures	<u>(3,000,000)</u>	<u>(1,572,233)</u>	-	<u>(1,572,233)</u>
Other Financing Sources:				
Transfer from 1996 STF	-	2,500,000	-	2,500,000
Excess (deficiency) of revenues and other sources over expenditures	<u>\$ (3,000,000)</u>	<u>\$ 927,767</u>	<u>\$ -</u>	<u>\$ 927,767</u>

**UTILITY FUND
ESTIMATING SCHEDULE FOR AMENDED BUDGET
YEAR ENDING SEPTEMBER 30, 2022**

	Gas		Water		Sewer		G & A		Total		% Change	
	10 Months Actual	2 Months Estimated	10 Months Actual	2 Months Estimated	10 Months Actual	2 Months Estimated	10 Months Actual	2 Months Estimated	10 Months Actual	2 Months Estimated		
	2022 Estimated	2022 Estimated	2022 Estimated	2022 Estimated	2022 Estimated	2022 Estimated	2022 Estimated	2022 Estimated	2022 Estimated	2022 Estimated		
Revenues:												
Charges for services - User charges	\$ 218,419	\$ 26,200	\$ 244,619	\$ 568,299	\$ 234,630	\$ 45,398	\$ 280,028	\$ -	\$ 929,548	\$ 163,398	\$ 1,092,946	1.39%
Connection charges	-	-	465	465	11,703	1,916	13,619	-	465	7,663	465	-89.19%
Miscellaneous	11,703	1,916	13,619	27,113	246,333	47,314	293,647	-	46,688	54,351	54,351	97.64%
Total revenues	230,122	28,116	258,238	595,877	246,333	47,314	293,647	-	976,701	171,061	1,147,762	3.42%
Operating expenses:												
Salaries	51,845	9,317	61,162	77,842	39,277	7,060	46,337	-	157,106	28,235	185,341	-7.30%
Salary increase	-	-	-	-	-	-	-	-	-	-	-	0.00%
Payroll taxes	3,902	713	4,615	5,872	2,856	540	3,496	-	11,823	2,160	13,983	-4.23%
Group insurance	8,468	1,694	10,162	20,322	8,468	1,694	10,162	-	33,871	6,775	40,646	22.43%
Gas purchased	73,575	10,360	83,935	-	-	-	-	-	73,575	10,360	83,935	76.71%
Maintenance and supplies	26,584	3,316	29,900	149,469	66,997	13,300	80,297	361	222,911	37,116	260,027	35.08%
Water and sewer chemicals	-	-	-	70,409	1,613	15,000	16,613	-	45,322	41,700	87,022	64.81%
Contract services-maint. manage	-	-	-	12,000	12,990	-	12,990	-	22,990	2,000	24,990	-9.42%
Janitorial supplies	-	-	-	-	-	-	-	3,460	3,460	200	3,660	83.00%
Drug testing/Medical Exp.	-	-	-	-	-	-	-	561	561	800	1,361	36.10%
Truck expense	-	-	-	-	-	-	-	20,175	20,175	4,000	24,175	38.14%
Electricity	-	-	-	42,251	31,756	-	31,756	1,800	67,334	10,200	77,534	25.87%
Telephone	-	-	-	9,200	7,740	1,570	9,310	3,527	33,790	6,470	40,260	59.13%
Office supplies and expense	-	-	-	6,502	7,802	-	7,802	3,000	19,800	3,000	22,800	49.95%
Insurance	25,785	6,544	32,329	50,803	30,696	7,791	38,487	6,544	122,785	31,163	153,948	6.39%
Professional fees	-	-	-	-	-	-	-	16,995	16,995	-	16,995	-11.48%
Uniforms	-	-	-	-	-	-	-	6,509	6,509	1,873	8,382	-5.82%
Miscellaneous	12,957	600	13,557	14,133	23,625	4,656	28,281	837	48,852	7,956	56,808	89.99%
Engineering	1,200	-	1,200	48,125	-	-	-	-	3,225	46,100	49,325	4010.42%
Depreciation	19,782	2,718	22,500	77,500	100,167	19,833	120,000	-	177,532	42,468	220,000	6.18%
Allocation of G&A	30,812	5,304	36,116	72,233	30,812	5,304	36,116	(123,248)	177,532	42,468	220,000	0.00%
Total operating expenses	254,910	40,566	295,476	648,761	357,097	76,748	433,845	(123,248)	1,095,506	282,576	1,378,082	23.35%
Income (loss) from operations	\$ (24,788)	\$ (12,450)	\$ (37,238)	\$ (52,884)	\$ (110,764)	\$ (29,434)	\$ (140,198)	\$ -	\$ (118,805)	\$ (111,515)	\$ (230,320)	3020.02%