

Town of Port Barre, Louisiana

BUDGET ORDINANCE---YE 09/30/21

ORDINANCE NO. _____

The following ordinance was offered by _____ and seconded by _____

An Ordinance adopting an Operating Budget of Revenues and Expenditures for the fiscal year beginning October 1, 2020 and ending September 30, 2021--See attached Budget FYE 09/30/2021.

BE IT ORDAINED BY THE BOARD OF ALDERMEN OF Town of Port Barre, LOUISIANA,
in general session convened that:

SECTION 1: The attached detailed estimate of Revenues for the fiscal year beginning October 1, 2020 and ending September 30, 2021, be and the same is hereby adopted to serve as an Operation Budget of Revenues for the Town of Port Barre, during the same period.

SECTION 2: The attached estimates of Expenditures by departments for the fiscal year beginning October 1, 2020, and ending September 30, 2021, be and the same is hereby adopted to serve as a budget of Expenditures for the Town of Port Barre during the same period.

SECTION 3: The adoption of this Operating Budget of Expenditures be and the same is hereby declared to operate as an appropriation of the amount therein set forth within the terms of the budget classification.

SECTION 4: Amounts are available for expenditures only to the extent included with the 2020-21 budget.

SECTION 5: The Mayor of the Town of Port Barre shall have the authority to make changes within each department's operating budget to the extent that the department's total budget allocation is not modified without approval by the governing authority (Board of Aldermen). Modifications which change a department's total budget allocation must be approved by the Board of Aldermen. Additionally, all modifications to budgeted capital outlay must be approved by the Board of Aldermen.

SECTION 6: The Ordinance also includes the approval of annual salaries for the elected and certain appointed city officials and are included in the attached 2021 Budget as budget appropriations.

The above ordinance was adopted on a vote taken by yeas and nays entered on the minutes of the clerk as follows:

YEAS:

NAYS:

The ordinance is declared PASSED AND ADOPTED AT Port Barre, Louisiana, on this
the _____ day of September, 2020.

John P. Ardoin, Mayor

ATTEST:

Toria Comeaux, Town Clerk

AMENDED BUDGET ORDINANCE---YE 09/30/20

The following ordinance was offered by _____ and seconded by _____

TOWN OF PORT BARRE, LOUISIANA

**AMENDED BUDGET
YEAR ENDING SEPTEMBER 30, 2020**

**AND THE
ORIGINAL BUDGET
YEAR ENDING SEPTEMBER 30, 2021**

TOWN OF PORT BARRE, LOUISIANA
BUDGET
Year Ending September 30, 2020

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TOWN OF PORT BARRE, LOUISIANA
BUDGET MESSAGE
Year Ending September 30, 2021

I submit to you the budget for the fiscal year 2021, beginning October 1, 2020. 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 no budgeted capital outlay expenditures for FYE 2021. 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 2021 budget on the approximate amounts for the two (2) prior years, taking into consideration economic factors and known changes of facts.

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 10/1/20 based on the following:

	<u>WATER</u>		<u>SEWER</u>	
	<u>From</u>	<u>To</u>	<u>From</u>	<u>To</u>
In Town	4.70	4.85	4.80	4.95
Out of Town	5.00	5.15	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,

Toria V. Comeaux

TOWN OF PORT BARRE, LOUISIANA
CONSOLIDATED BUDGET
September 30, 2021

	Year Ended September 30,		
	2019	2020	2021
	Actual	Estimated	Budget
Revenues:			
Taxes	\$ 820,722	\$ 937,299	\$ 878,500
Licenses and permits	127,496	116,094	114,400
Intergovernmental	131,342	986,349	101,750
Fines and forfeits	586,154	562,464	562,400
Charges for utility services	1,069,012	1,048,617	1,091,900
Miscellaneous	189,657	133,419	72,660
Total revenues	<u>2,924,383</u>	<u>3,784,242</u>	<u>2,821,610</u>
Expenditures:			
General government	284,486	261,030	208,820
Public safety - police	874,166	837,440	851,900
Highways and streets	297,425	281,011	334,400
Culture and recreation	165,321	144,681	154,897
Utility Fund expenses	1,000,891	1,090,785	1,105,388
Debt service	19,787	51,892	28,266
Capital outlay - governmental funds	151,439	964,928	-
Capital outlay - Utility Fund	-	884,251	-
Total expenditures	<u>2,793,515</u>	<u>3,631,767</u>	<u>2,683,671</u>
Operating income (loss)	<u>130,868</u>	<u>152,475</u>	<u>137,939</u>
Nonoperating revenues (expenses):			
State grant revenue	12,743	5,557	-
Interest income	713	-	-
Loss on disposal	998	-	-
Interest expense	(15,936)	(19,000)	(15,810)
Insurance proceeds	3,903	-	-
Debt issuance costs	(550)	(550)	(550)
Total nonoperating revenues (expenses)	<u>1,871</u>	<u>(13,993)</u>	<u>(16,360)</u>
Income before capital contributions and transfers	<u>132,739</u>	<u>138,482</u>	<u>121,579</u>
Capital contributions	<u>91,865</u>	<u>-</u>	<u>-</u>
Other financing sources (uses):			
Proceeds from issuance of debt	90,500	-	-
Transfers in	897,602	855,000	710,000
Transfers out	(897,602)	(855,000)	(710,000)
Total other financing sources (uses)	<u>90,500</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>315,104</u>	<u>138,482</u>	<u>121,579</u>
Fund equity, beginning	<u>4,400,554</u>	<u>4,715,658</u>	<u>4,854,140</u>
Fund equity, ending	<u>\$ 4,715,658</u>	<u>\$ 4,854,140</u>	<u>\$ 4,975,719</u>

**TOWN OF PORT BARRE, LOUISIANA
CAPITAL OUTLAY BUDGET REQUEST
September 30, 2021**

<u>Item Description</u>	<u>Total Estimated Cost</u>	<u>Cost Incurred FYE 9/30/2021</u>	<u>Anticipated Completion Date</u>	<u>Method of Financing</u>
Governmental Funds		\$ -		
Utility Fund		<u>-</u>		
Total capital outlay		<u>\$ -</u>		

TOWN OF PORT BARRE, LOUISIANA
GENERAL FUND BUDGET
Year Ending September 30, 2021

	Year Ended September 30,			
	2019	2020	2021	
	Actual	Estimated	Budget	
Revenues:				
Taxes	\$ 159,729	\$ 175,212	\$ 173,500	-0.98%
Licenses and permits	127,496	116,094	114,400	-1.46%
Intergovernmental	131,342	102,098	101,750	-0.34%
Fines and forfeits	586,154	562,464	562,400	-0.01%
Miscellaneous	161,560	75,705	41,100	-45.71%
Total revenues	<u>1,166,281</u>	<u>1,031,573</u>	<u>993,150</u>	<u>-3.72%</u>
Expenditures:				
General government	254,663	224,976	172,820	-23.18%
Public safety -				
Police	874,166	837,440	851,900	1.73%
Culture and recreation	146,842	132,215	139,397	5.43%
Debt service	19,787	51,892	28,266	-45.53%
Capital outlay	131,739	27,401	-	-100.00%
Total expenditures	<u>1,427,197</u>	<u>1,273,924</u>	<u>1,192,383</u>	<u>-6.40%</u>
Deficiency of revenues over expenditures	<u>(260,916)</u>	<u>(242,351)</u>	<u>(199,233)</u>	<u>-17.79%</u>
Other financing sources:				
Proceeds from issuance of debt	90,500	-	-	0.00%
Transfers from Utility Fund	192,602	250,000	200,000	-20.00%
Total other financing sources	<u>283,102</u>	<u>250,000</u>	<u>200,000</u>	<u>-20.00%</u>
Excess (deficiency) of revenues and other sources over expenditures	22,186	7,649	767	-89.97%
Fund balance, beginning	<u>168,921</u>	<u>191,107</u>	<u>198,756</u>	<u>4.00%</u>
Fund balance, ending	<u>\$ 191,107</u>	<u>\$ 198,756</u>	<u>\$ 199,523</u>	<u>0.39%</u>

TOWN OF PORT BARRE, LOUISIANA
GENERAL FUND BUDGET
REVENUE SUMMARY
Year Ending September 30, 2021

	Year Ended September 30,			
	2019	2020	2021	
	Actual	Estimated	Budget	
Revenues:				
Taxes:				
Ad valorem (property)	\$ 70,384	\$ 81,341	\$ 81,300	-0.05%
Interest and penalties on taxes	1,799	5,131	3,500	-31.79%
Utility franchise - electric and cable TV	87,546	88,740	88,700	-0.05%
Total taxes	<u>159,729</u>	<u>175,212</u>	<u>173,500</u>	<u>-0.98%</u>
Licenses and permits:				
Occupational licenses	104,034	103,964	103,900	-0.06%
Building permit	23,462	12,130	10,500	-13.44%
Total licenses and permits	<u>127,496</u>	<u>116,094</u>	<u>114,400</u>	<u>-1.46%</u>
Intergovernmental:				
State of Louisiana -				
Beer taxes	5,493	5,863	5,500	-6.19%
On-behalf payments	65,935	50,000	50,000	0.00%
Casino revenue	37,493	25,960	26,000	0.15%
Video poker	16,428	14,142	14,100	-0.30%
Grass cutting	4,200	4,200	4,200	0.00%
St. Landry Parish Housing Authority	1,793	1,933	1,950	0.88%
Total intergovernmental	<u>131,342</u>	<u>102,098</u>	<u>101,750</u>	<u>-0.34%</u>
Fines and forfeits	<u>586,154</u>	<u>562,464</u>	<u>562,400</u>	<u>-0.01%</u>
Miscellaneous:				
Rent	115,800	27,800	12,600	-54.68%
Sale of equipment	1,130	-	1,000	100.00%
Parks and recreation	9,350	7,075	7,000	-1.06%
Youth League, including fundraisers and sponsor	23,121	6,443	6,400	-0.67%
Youth league donations	-	300	-	-100.00%
Library - other income	4,067	2,624	2,600	-0.91%
Bond processing fees/other PD income	-	4,032	4,000	-0.79%
Insurance reimbursement - police	-	19,876	-	0.00%
Other miscellaneous revenue	8,092	7,555	7,500	-0.73%
Total miscellaneous	<u>161,560</u>	<u>75,705</u>	<u>41,100</u>	<u>-45.71%</u>
Total revenues	<u>\$ 1,166,281</u>	<u>\$ 1,031,573</u>	<u>\$ 993,150</u>	<u>-3.72%</u>

TOWN OF PORT BARRE, LOUISIANA
GENERAL FUND BUDGET
SUMMARY OF EXPENDITURES
Year Ending September 30, 2021

	Year Ended September 30,			
	2019	2020	2021	
	Actual	Estimated	Budget	
Expenditures:				
General government -				
Salaries-Mayor and council	\$ 47,800	\$ 49,000	\$ 49,000	0.00%
Salaries - admin	32,285	28,721	28,700	-0.07%
Mayor's expense allowance	12,000	12,000	12,000	0.00%
Payroll taxes	6,033	5,758	5,700	-1.01%
Computer consulting/tech support	9,888	14,482	14,400	-0.57%
Travel, meetings and conventions	6,490	1,891	1,800	-4.81%
Electricity	2,211	2,214	2,200	-0.63%
Maintenance and repairs	40,936	1,595	1,600	0.31%
Insurance	4,653	5,208	5,200	-0.15%
Legal fees/lawsuit claim	34,357	31,933	1,200	-96.24%
Professional fees	18,380	21,055	20,100	-4.54%
Building permits	18,440	10,216	8,500	-16.80%
Dues and subscriptions	5,687	1,342	1,400	4.32%
Advertising	1,924	1,341	1,350	0.67%
Coroner's fees	2,000	4,850	3,000	-38.14%
Preparation of tax roll	2,810	2,669	2,670	0.04%
Demolition of property	-	21,800	5,000	-77.06%
Miscellaneous	8,769	8,901	9,000	1.11%
Total general government	<u>254,663</u>	<u>224,976</u>	<u>172,820</u>	<u>-23.18%</u>
Public safety - police -				
Salaries--Chief	40,000	40,000	40,000	0.00%
Salaries	539,720	537,911	545,000	1.32%
Salary increase	-	-	-	0.00%
Payroll taxes	44,572	45,490	45,500	0.02%
Group insurance	67,989	83,138	83,500	0.44%
Police car expense--fuel	26,953	19,576	19,700	0.63%
Police car accessories	23,055	1,772	2,000	12.87%
Police car repairs/maintenance	28,419	7,552	8,000	5.93%
Feeding prisoners & prisoner expenses	856	436	450	3.21%
Office supplies	11,160	11,629	15,500	33.29%
Police accessories	1,396	8,861	4,500	-49.22%
Medical and drug testing	2,256	1,534	1,600	4.30%
Building repairs and maintenance	9,971	3,614	3,000	-16.99%
Equipment repairs and maintenance	3,466	3,299	3,200	-3.00%
Uniforms	3,815	4,463	4,500	0.83%
Telephone	13,697	21,012	18,500	-11.96%
Insurance	17,949	20,088	20,100	0.06%
Insurance deductible	1,000	-	-	0.00%
Electricity	6,029	6,587	6,600	0.20%
Janitorial	2,161	2,453	2,500	1.92%
Miscellaneous	3,550	4,445	4,450	0.11%
Law enforcement fees and charges	20,238	10,367	20,200	94.85%
Drug enforcement	500	-	500	100.00%
Travel and meetings	3,329	1,073	1,100	2.52%
Training	2,085	2,140	1,500	-29.91%
Total public safety - police	<u>874,166</u>	<u>837,440</u>	<u>851,900</u>	<u>1.73%</u>

TOWN OF PORT BARRE, LOUISIANA
GENERAL FUND BUDGET
SUMMARY OF EXPENDITURES (CONTINUED)
Year Ending September 30, 2021

	Year Ended September 30,			% Change
	2019 Actual	2020 Estimated	2021 Budget	
Culture and recreation -				
Parks and recreation director salary	18,506	28,080	28,080	0.00%
Park director payroll taxes	1,379	2,148	2,150	0.09%
Salaries-council on aging program	16,470	13,028	13,163	1.04%
Salary increase - council on aging	-	-	-	0.00%
Payroll taxes-council on aging program	1,260	1,016	1,016	0.00%
Salaries - elderly assistance program	22,239	21,593	21,840	1.14%
Salary increase - elderly assistance program	-	-	-	0.00%
Payroll taxes - elderly assistance program	1,701	1,642	1,645	0.18%
Community Center electricity	2,829	3,917	3,950	0.84%
Community Center repairs and maintenance	2,645	3,366	2,000	-40.58%
Elderly assistance program	-	-	-	0.00%
Library:				
Librarian salary	29,015	27,910	29,500	5.70%
Payroll taxes - librarian	2,220	2,135	2,250	5.39%
Telephone	3,509	2,849	2,500	-12.25%
Repairs and maintenance	1,269	2,033	1,000	-50.81%
Electricity	2,539	4,180	3,500	-16.27%
Office supplies	1,169	1,307	1,300	-0.54%
Parks and ball fields:				
Electricity	10,147	1,278	1,300	1.72%
Repairs and maintenance	1,217	2,636	1,700	-35.51%
Youth league:				
Contract labor	10,064	1,835	8,000	335.97%
Insurance	2,203	2,203	2,203	0.00%
Petty cash	-	800	800	0.00%
Miscellaneous and other youth league exp.	16,461	8,259	11,500	39.24%
Total culture and recreation	<u>146,842</u>	<u>132,215</u>	<u>139,397</u>	<u>5.43%</u>
Capital outlay:				
General government -				
Telephone system	-	20,511	-	-100.00%
Public safety -				
Automobiles	115,500	-	-	0.00%
Copier/scanner/printer	-	6,890	-	-100.00%
Culture and recreation -				
Library building	16,239	-	-	0.00%
Total capital outlay	<u>131,739</u>	<u>27,401</u>	<u>-</u>	<u>-100.00%</u>
Debt Service:				
Principal retirement	14,393	49,228	26,879	-45.40%
Interest and fiscal charges	5,394	2,664	1,387	-47.94%
Total debt service	<u>19,787</u>	<u>51,892</u>	<u>28,266</u>	<u>-45.53%</u>
Total expenditures	<u>\$ 1,427,197</u>	<u>\$ 1,273,924</u>	<u>1,192,383</u>	<u>-6.40%</u>

TOWN OF PORT BARRE, LOUISIANA
SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES AND EXPENDITURES
Year Ending September 30, 2021

	1966 Sales Tax Fund - 1%			1996 Sales Tax Fund - 1.2%			TOTALS			
	2019 Actual	2020 Estimated	2021 Budget	2019 Actual	2020 Estimated	2021 Budget	2019 Actual	2020 Estimated	2021 Budget	
Revenues:										
Sales tax	\$ 297,511	\$ 346,369	320,500	\$ 363,482	\$ 415,718	384,500	\$ 660,993	\$ 762,087	\$ 705,000	-7.49%
Interest	-	42	40	25	20	20	25	62	60	-3.23%
Total revenues	<u>297,511</u>	<u>346,411</u>	<u>320,540</u>	<u>363,507</u>	<u>415,738</u>	<u>384,520</u>	<u>661,018</u>	<u>762,149</u>	<u>705,060</u>	-7.49%
Expenditures:										
General government -										
Professional fees	11,905	14,390	14,400	11,903	14,390	14,400	23,808	28,780	28,800	0.07%
Sales tax collection fee	2,771	3,305	3,270	3,244	3,969	3,930	6,015	7,274	7,200	-1.02%
Total general government	<u>14,676</u>	<u>17,695</u>	<u>17,670</u>	<u>15,147</u>	<u>18,359</u>	<u>18,330</u>	<u>29,823</u>	<u>36,054</u>	<u>36,000</u>	-0.15%
Highways and streets -										
Salaries	172,937	133,049	170,500	-	-	-	172,937	133,049	170,500	28.15%
Payroll taxes	13,392	9,594	12,500	-	-	-	13,392	9,594	12,500	30.29%
Group insurance	37,230	35,924	38,500	-	-	-	37,230	35,924	38,500	7.17%
Truck and equipment fuel	9,643	15,849	15,900	-	-	-	9,643	15,849	15,900	0.32%
Truck and equip. repairs and maint.	11,413	20,729	30,000	-	-	-	11,413	20,729	30,000	44.72%
Street materials, maint. and supplie:	6,561	20,092	20,000	-	-	-	6,561	20,092	20,000	-0.46%
Miscellaneous	13,473	10,368	11,500	-	-	-	13,473	10,368	11,500	10.92%
Utilities for street lights	-	-	-	32,776	35,406	35,500	32,776	35,406	35,500	0.27%
Total highways and streets	<u>264,649</u>	<u>245,605</u>	<u>298,900</u>	<u>32,776</u>	<u>35,406</u>	<u>35,500</u>	<u>297,425</u>	<u>281,011</u>	<u>334,400</u>	19.00%
Culture and recreation										
City park	18,479	12,466	15,500	-	-	-	18,479	12,466	15,500	24.34%
Capital outlay -										
Equipment	19,700	53,276	-	-	-	-	19,700	53,276	-	-100.00%
Street improvement projects	-	-	-	-	-	-	-	-	-	0.00%
Total capital outlay	<u>19,700</u>	<u>53,276</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>19,700</u>	<u>53,276</u>	<u>-</u>	-100.00%
Total expenditures	<u>317,504</u>	<u>329,042</u>	<u>332,070</u>	<u>47,923</u>	<u>53,765</u>	<u>53,830</u>	<u>365,427</u>	<u>382,807</u>	<u>385,900</u>	0.81%
Excess (deficiency) of revenues over expenditures	<u>(19,993)</u>	<u>17,369</u>	<u>(11,530)</u>	<u>315,584</u>	<u>361,973</u>	<u>330,690</u>	<u>295,591</u>	<u>379,342</u>	<u>319,160</u>	-15.86%
Other financing sources (uses):										
Transfer in - 1966 Sales Tax Fund	375,000	325,000	280,000	-	-	-	375,000	325,000	280,000	-13.85%
Transfer out - Utility Fund	(330,000)	(280,000)	(230,000)	-	-	-	(330,000)	(280,000)	(230,000)	-17.86%
Transfer out - 1996 Sales Tax Fund	-	-	-	(375,000)	(325,000)	(280,000)	(375,000)	(325,000)	(280,000)	-13.85%
Total other financing sources (uses)	<u>45,000</u>	<u>45,000</u>	<u>50,000</u>	<u>(375,000)</u>	<u>(325,000)</u>	<u>(280,000)</u>	<u>(330,000)</u>	<u>(280,000)</u>	<u>(230,000)</u>	0.00%
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>25,007</u>	<u>62,369</u>	<u>38,470</u>	<u>(59,416)</u>	<u>36,973</u>	<u>50,690</u>	<u>(34,409)</u>	<u>99,342</u>	<u>89,160</u>	-10.25%
Fund balance, beginning	<u>85,490</u>	<u>110,497</u>	<u>172,866</u>	<u>341,689</u>	<u>282,273</u>	<u>319,246</u>	<u>427,179</u>	<u>392,770</u>	<u>492,112</u>	25.29%
Fund balance, ending	<u>\$ 110,497</u>	<u>\$ 172,866</u>	<u>\$ 211,336</u>	<u>\$ 282,273</u>	<u>\$ 319,246</u>	<u>\$ 369,936</u>	<u>\$ 392,770</u>	<u>\$ 492,112</u>	<u>\$ 581,272</u>	18.12%

TOWN OF PORT BARRE, LOUISIANA
DEBT SERVICE FUNDS BUDGET
1996 Sales Tax Bonds
Year Ending September 30, 2021

	Year Ended September 30,			
	2019	2020	2021	
	Actual	Estimated	Budget	
Revenues:				
Miscellaneous -				
Interest on deposits	\$ -	\$ -	\$ -	<u>0.00%</u>
Expenditures:				
Debt service -				
Principal payment	-	-	-	<u>0.00%</u>
Interest	-	-	-	<u>0.00%</u>
Paying agent fees	-	-	-	<u>0.00%</u>
Total debt service	-	-	-	<u>0.00%</u>
Deficiency of revenues over expenditures	-	-	-	<u>0.00%</u>
Other Financing Sources:				
Transfers out	-	-	-	<u>0.00%</u>
Deficiency of revenues and other sources over expenditures	-	-	-	<u>0.00%</u>
Fund balance, beginning	-	-	-	<u>0.00%</u>
Fund balance, ending	\$ -	\$ -	\$ -	<u>0.00%</u>

TOWN OF PORT BARRE, LOUISIANA
CAPITAL PROJECTS FUNDS BUDGET
Year Ending September 30, 2021

	Year Ended September 30,		
	2019	2020	2021
	<u>Actual</u>	<u>Estimated</u>	<u>Budget</u>
Revenues:			
Intergovernmental revenue--LCDBG grant	\$ -	\$ 884,251	\$ -
Expenditures:			
Capital outlay - Sewer improvements	<u>-</u>	<u>884,251</u>	<u>-</u>
Excess of revenues over expenditures	-	-	-
Fund balance, beginning	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance, ending	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

TOWN OF PORT BARRE, LOUISIANA
UTILITY FUND BUDGET
Year Ending September 30, 2021

	Year Ended September 30,		
	2019	2020	2021
	Actual	Estimated	Budget
Operating revenues:			
Gas sales	\$ 267,620	\$ 215,743	\$ 225,700
Water sales	521,587	548,765	567,200
Sewer service charges	275,855	280,709	296,200
Connection charges	3,950	3,400	2,800
Miscellaneous	28,072	57,652	31,500
Total operating revenues	<u>1,097,084</u>	<u>1,106,269</u>	<u>1,123,400</u>
Operating expenses:			
Salaries	130,031	166,201	204,350
Contract services - maintenance mgr	-	27,588	27,588
Payroll taxes	9,992	12,445	14,600
Group insurance	23,036	32,072	38,900
Gas purchased	70,046	37,935	44,000
Maintenance and supplies	120,827	187,984	156,700
Water and sewer chemicals	142,234	86,945	98,500
Janitorial supplies	-	2,705	2,700
Drug testing	-	4,402	4,400
Truck expense	12,915	15,031	15,000
Electricity	64,036	61,462	61,620
Telephone	25,227	37,847	32,900
Office supplies and expense	12,259	27,978	20,500
Insurance	110,359	120,704	121,100
Professional fees	13,995	20,000	18,530
Uniforms	6,339	6,687	6,700
Miscellaneous	36,967	33,230	34,100
Engineering fees	20,438	7,569	1,200
Bad debt expense	5,448	5,000	5,000
Depreciation	196,742	197,000	197,000
Allocation of G&A	-	-	-
Total operating expenses	<u>1,000,891</u>	<u>1,090,785</u>	<u>1,105,388</u>
Operating income (loss)	<u>96,193</u>	<u>15,484</u>	<u>18,012</u>
Nonoperating revenues (expenses):			
State grant revenue	12,743	5,557	-
Interest income	713	-	-
Loss on disposal	998	-	-
Interest expense	(15,936)	(19,000)	(15,810)
Insurance proceeds	3,903	-	-
Paying agent fees	(550)	(550)	(550)
Total nonoperating expenses	<u>1,871</u>	<u>(13,993)</u>	<u>(16,360)</u>
Income (loss) before transfers	<u>98,064</u>	<u>1,491</u>	<u>1,652</u>
Transfers in (out):			
Transfer from 1966 Sales Tax Fund	330,000	280,000	230,000
Transfer to General Fund	(192,602)	(250,000)	(200,000)
Net transfers in (out)	<u>137,398</u>	<u>30,000</u>	<u>30,000</u>
Net income (loss) after transfers	<u>235,462</u>	<u>31,491</u>	<u>31,652</u>
Capital contributions	<u>91,865</u>	<u>-</u>	<u>-</u>
Net income after capital contributions	<u>327,327</u>	<u>31,491</u>	<u>31,652</u>
Fund equity, beginning of year	<u>3,804,454</u>	<u>4,131,781</u>	<u>4,163,272</u>
Fund equity, end of year	<u>\$4,131,781</u>	<u>\$4,163,272</u>	<u>\$4,194,924</u>

TOWN OF PORT BARRE, LOUISIANA
UTILITY FUND
ANALYSIS BY DEPARTMENT
Year Ending September 30, 2021

	Gas			Water			Sewer			G & A			Total			
	2019 Actual	2020 Estimated	2021 Budget	2019 Actual	2020 Estimated	2021 Budget	2019 Actual	2020 Estimated	2021 Budget	2019 Actual	2,020 Estimated	2021 Budget	2019 Actual	2020 Estimated	2021 Budget	
Revenues:																
Charges for services -																
User charges	\$267,620	\$ 215,743	\$225,700	\$521,587	\$548,765	\$548,700	\$ 275,855	\$280,709	\$280,700	\$ -	-	\$ -	\$ 1,065,062	\$ 1,045,217	\$ 1,055,100	0.95%
Estimated increase	-	-	-	-	-	18,500	-	-	15,500	-	-	-	-	-	34,000	100.00%
Connection charges	-	300	700	3,950	2,200	1,200	-	900	900	-	-	-	3,950	3,400	2,800	-17.65%
Miscellaneous	7,030	14,413	8,500	13,730	28,826	14,500	7,312	14,413	8,500	-	-	-	28,072	57,652	31,500	-45.36%
Total revenues	<u>274,650</u>	<u>230,456</u>	<u>234,900</u>	<u>539,267</u>	<u>579,791</u>	<u>582,900</u>	<u>283,167</u>	<u>296,022</u>	<u>305,600</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,097,084</u>	<u>1,106,269</u>	<u>1,123,400</u>	<u>1.55%</u>
Operating expenses:																
Salaries	45,334	54,846	64,800	52,194	69,805	88,000	32,503	41,550	51,550	-	-	-	130,031	166,201	204,350	22.95%
Payroll taxes	3,615	4,106	4,900	3,928	5,227	6,200	2,449	3,112	3,500	-	-	-	9,992	12,445	14,600	17.32%
Group insurance	6,639	8,018	10,200	10,931	16,036	18,500	5,466	8,018	10,200	-	-	-	23,036	32,072	38,900	21.29%
Gas purchased	70,046	37,935	44,000	-	-	-	-	-	-	-	-	-	70,046	37,935	44,000	15.99%
Maintenance and supplies	17,227	14,865	15,500	59,007	90,121	85,000	42,225	81,292	55,000	2,368	1,706	1,200	120,827	187,984	156,700	-16.64%
Water and sewer chemicals	-	-	-	136,105	84,920	95,500	6,129	2,025	3,000	-	-	-	142,234	86,945	98,500	13.29%
Contract services-Maint. manag	-	-	-	-	12,000	12,000	-	15,588	15,588	-	-	-	-	27,588	27,588	0.00%
Janitorial supplies	-	-	-	-	-	-	-	-	-	-	2,705	2,700	-	2,705	2,700	-0.18%
Drug testing	-	-	-	-	-	-	-	-	-	-	4,402	4,400	-	4,402	4,400	-0.05%
Truck expense	-	-	-	-	-	-	-	-	-	12,915	15,031	15,000	12,915	15,031	15,000	-0.21%
Electricity	-	-	-	33,446	32,967	33,100	28,379	25,981	26,000	2,211	2,514	2,520	64,036	61,462	61,620	0.26%
Telephone	-	-	-	2,020	3,092	3,100	3,183	4,260	4,300	20,024	30,495	25,500	25,227	37,847	32,900	-13.07%
Office supplies and expense	-	-	-	-	-	-	-	-	-	12,259	27,978	20,500	12,259	27,978	20,500	-26.73%
Insurance	23,175	25,938	25,900	36,418	40,759	40,800	27,590	30,878	30,900	23,176	23,129	23,500	110,359	120,704	121,100	0.33%
Professional fees	-	-	-	-	-	-	-	-	-	13,995	20,000	18,530	13,995	20,000	18,530	-7.35%
Uniforms	-	-	-	-	-	-	-	-	-	6,339	6,687	6,700	6,339	6,687	6,700	0.19%
Miscellaneous	13,097	19,290	18,500	5,672	6,046	6,000	16,507	7,894	7,900	1,691	-	1,700	36,967	33,230	34,100	2.62%
Engineering	8,769	7,569	1,200	6,369	-	-	5,300	-	-	-	-	-	20,438	7,569	1,200	-84.15%
Bad debt expense	2,209	2,000	2,000	2,082	2,000	2,000	1,157	1,000	1,000	-	-	-	5,448	5,000	5,000	0.00%
Depreciation	14,379	14,400	14,400	80,897	81,000	81,000	101,466	101,600	101,600	-	-	-	196,742	197,000	197,000	0.00%
Allocation of G&A	23,745	33,662	30,563	46,539	67,323	61,124	24,694	33,662	30,563	(94,978)	(134,647)	(122,250)	-	-	-	0.00%
Total operating expenses	<u>228,235</u>	<u>222,629</u>	<u>231,963</u>	<u>475,608</u>	<u>511,296</u>	<u>532,324</u>	<u>297,048</u>	<u>356,860</u>	<u>341,101</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,000,891</u>	<u>1,090,785</u>	<u>1,105,388</u>	<u>1.34%</u>
Income (loss) from operations	<u>\$ 46,415</u>	<u>\$ 7,827</u>	<u>\$ 2,937</u>	<u>\$ 63,659</u>	<u>\$ 68,495</u>	<u>\$ 50,576</u>	<u>\$ (13,881)</u>	<u>\$ (60,838)</u>	<u>\$ (35,501)</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>	<u>\$ 96,193</u>	<u>\$ 15,484</u>	<u>\$ 18,012</u>	<u>16.33%</u>

ESTIMATING SCHEDULES FOR AMENDED BUDGET

TOWN OF PORT BARRE, LOUISIANA
GENERAL FUND BUDGET
ESTIMATING SCHEDULE FOR AMENDED BUDGET
Year Ending September 30, 2020

	Original Budget	Year Ended September 30,			% Change
		10 Months Actual	2 Months Estimated	2020 Estimated	
Revenues:					
Taxes	\$ 163,800	\$ 173,720	\$ 1,492	\$ 175,212	6.97%
Licenses and permits	125,900	114,344	1,750	116,094	-7.79%
Intergovernmental	117,633	40,538	61,560	102,098	-13.21%
Fines and forfeits	560,000	482,464	80,000	562,464	0.44%
Miscellaneous	72,900	72,978	2,727	75,705	3.85%
Total revenues	<u>1,040,233</u>	<u>884,044</u>	<u>147,529</u>	<u>1,031,573</u>	<u>-0.83%</u>
Expenditures:					
General government	212,450	201,598	23,378	224,976	5.90%
Public safety -					
Police	798,000	710,043	127,397	837,440	4.94%
Culture and recreation	161,773	113,969	18,246	132,215	-18.27%
Debt service	33,712	51,892	-	51,892	0.00%
Capital outlay	60,200	27,401	-	27,401	-54.48%
Total expenditures	<u>1,266,135</u>	<u>1,104,903</u>	<u>169,021</u>	<u>1,273,924</u>	<u>0.62%</u>
Excess (deficiency) of revenues over expenditures	<u>(225,902)</u>	<u>(220,859)</u>	<u>(21,492)</u>	<u>(242,351)</u>	<u>7.28%</u>
Other financing sources:					
Proceeds from issuance of debt	-	-	-	-	0.00%
Transfers from Utility Fund	250,000	-	250,000	250,000	0.00%
Total other financing sources	<u>250,000</u>	<u>-</u>	<u>250,000</u>	<u>250,000</u>	<u>0.00%</u>
Excess (deficiency) of revenues and other sources over expenditures	<u>\$ 24,098</u>	<u>\$ (220,859)</u>	<u>\$ 228,508</u>	<u>\$ 7,649</u>	<u>-68.26%</u>

TOWN OF PORT BARRE, LOUISIANA
GENERAL FUND BUDGET
ESTIMATING SCHEDULE FOR AMENDED BUDGET
Year Ending September 30, 2020

	Year Ended September 30,				% Change
	Original Budget	10 Months Actual	2 Months Estimated	2020 Estimated	
Revenues:					
Ad valorem (property)	\$ 75,500	\$ 81,241	\$ 100	\$ 81,341	7.74%
Interest and penalties on taxes	1,800	4,464	667	5,131	185.06%
Utility franchise - electric and cable TV	86,500	88,015	725	88,740	2.59%
Total taxes	<u>163,800</u>	<u>173,720</u>	<u>1,492</u>	<u>175,212</u>	<u>6.97%</u>
Licenses and permits:					
Occupational licenses	104,000	102,964	1,000	103,964	-0.03%
Building permit	21,900	11,380	750	12,130	-44.61%
Total licenses and permits	<u>125,900</u>	<u>114,344</u>	<u>1,750</u>	<u>116,094</u>	<u>-7.79%</u>
Intergovernmental:					
State of Louisiana -					
Beer taxes	6,800	5,863	-	5,863	-13.78%
On-behalf payments	50,000	-	50,000	50,000	0.00%
Casino revenue	37,200	18,333	7,627	25,960	-30.22%
Video Poker	17,500	12,142	2,000	14,142	-19.19%
Grass cutting	4,200	4,200	-	4,200	0.00%
St. Landry Parish Housing Authority	1,933	-	1,933	1,933	0.00%
Total intergovernmental	<u>117,633</u>	<u>40,538</u>	<u>61,560</u>	<u>102,098</u>	<u>-13.21%</u>
Fines and forfeits	<u>560,000</u>	<u>482,464</u>	<u>80,000</u>	<u>562,464</u>	<u>0.44%</u>
Miscellaneous:					
Rent	27,800	26,100	1,700	27,800	0.00%
Sale of equipment	1,000	-	-	-	-100.00%
Parks and recreation	10,200	6,975	100	7,075	-30.64%
Youth League, including fundraisers and sponsors	21,800	6,443	-	6,443	-70.44%
Youth League donations	900	300	-	300	-66.67%
Library - other income	3,500	2,172	452	2,624	-25.03%
Bond processing fees/other PD income	5,900	3,557	475	4,032	-31.66%
Insurance reimbursement	-	19,876	-	19,876	100.00%
Other miscellaneous revenue	1,800	7,555	-	7,555	319.72%
Total miscellaneous	<u>72,900</u>	<u>72,978</u>	<u>2,727</u>	<u>75,705</u>	<u>3.85%</u>
Total revenues	<u>\$ 1,040,233</u>	<u>\$ 884,044</u>	<u>\$ 147,529</u>	<u>\$ 1,031,573</u>	<u>-0.83%</u>

TOWN OF PORT BARRE, LOUISIANA
GENERAL FUND BUDGET
ESTIMATING SCHEDULE FOR AMENDED BUDGET
Year Ending September 30, 2020

		Year Ended September 30,			
	Original Budget	10 Months Actual	2 Months Estimated	2020 Estimated	% Change
Expenditures:					
General government -					
Salaries-Mayor and council	49,000	\$ 40,000	\$ 9,000	\$ 49,000	0.00%
Salaries - admin	31,500	24,401	4,320	28,721	-8.82%
Salary increase - admin	-	-	-	-	0.00%
Mayor's expense allowance	12,000	10,000	2,000	12,000	0.00%
Payroll taxes	5,700	4,834	924	5,758	1.02%
Computer consulting/tech support	10,200	13,782	700	14,482	41.98%
Travel, meetings and conventions	6,200	1,891	-	1,891	-69.50%
Electricity	2,250	2,014	200	2,214	-1.60%
Maintenance and repairs	7,000	1,520	75	1,595	-77.21%
Insurance	5,100	4,080	1,128	5,208	2.12%
Legal fees/lawsuit claim	35,000	30,733	1,200	31,933	-8.76%
Professional fees	15,800	20,055	1,000	21,055	33.26%
Buildings permits	10,000	9,566	650	10,216	2.16%
Dues and subscriptions	5,700	1,342	-	1,342	-76.46%
Advertising	2,000	1,091	250	1,341	-32.95%
Coroner's fees	2,200	4,650	200	4,850	120.45%
Preparation of tax roll	2,800	2,669	-	2,669	-4.68%
Election fees	-	-	-	-	0.00%
Demolition of property	-	21,800	-	21,800	100.00%
Miscellaneous	10,000	7,170	1,731	8,901	-10.99%
Total general government	212,450	201,598	23,378	224,976	5.90%
Public safety - police -					
Salaries - Police Chief	40,000	33,333	6,667	40,000	0.00%
Salaries	484,500	456,511	81,400	537,911	11.02%
Salary increase	-	-	-	-	0.00%
Payroll taxes	38,900	37,908	7,582	45,490	16.94%
Group insurance	70,000	69,238	13,900	83,138	18.77%
Police car expense--fuel and oil	25,500	16,676	2,900	19,576	-23.23%
Police car accessories	15,000	1,484	288	1,772	-88.19%
Police car repairs/maintenance	25,000	5,552	2,000	7,552	-69.79%
Feeding prisoners	700	336	100	436	-37.71%
Office supplies	12,600	11,429	200	11,629	-7.71%
Police accessories	3,000	8,761	100	8,861	195.37%
Medical and drug testing	2,300	1,459	75	1,534	-33.30%
Building repairs and maintenance	5,000	3,514	100	3,614	-27.72%
Equipment repairs and maintenance	3,500	2,699	600	3,299	-5.74%
Uniforms	3,300	4,263	200	4,463	35.24%
Telephone	13,700	16,927	4,085	21,012	53.37%
Insurance	19,600	15,738	4,350	20,088	2.49%
Insurance deductible	1,000	-	-	-	-100.00%
Electricity	6,200	5,537	1,050	6,587	6.24%
Janitorial	2,200	2,153	300	2,453	11.50%
Miscellaneous	4,000	2,945	1,500	4,445	11.13%
Law enforcement fees and charges	16,100	10,367	-	10,367	-35.61%
Drug enforcement	1,000	-	-	-	-100.00%
Travel and meetings	2,800	1,073	-	1,073	-61.68%
Training	2,100	2,140	-	2,140	1.90%
Total public safety - police	798,000	710,043	127,397	837,440	4.94%

TOWN OF PORT BARRE, LOUISIANA
GENERAL FUND BUDGET
ESTIMATING SCHEDULE FOR AMENDED BUDGET
Year Ending September 30, 2020

		Year Ended September 30,			
	Original Budget	10 Months Actual	2 Months Estimated	2020 Estimated	% Change
Culture and recreation -					
Parks and recreation director salary	28,080	23,760	4,320	28,080	0.00%
Park director payroll taxes	2,100	1,818	330	2,148	2.29%
Salaries-council on aging program	16,800	11,003	2,025	13,028	-22.45%
Salary increase - council on aging	-	-	-	-	0.00%
Payroll taxes-council on aging program	1,300	842	174	1,016	-21.85%
Salaries - elderly assistance program	21,840	18,233	3,360	21,593	-1.13%
Salary increase - elderly assistance program	-	-	-	-	0.00%
Payroll taxes-elderly assistance program	1,700	1,395	247	1,642	-3.41%
Community Center electricity	3,100	2,957	960	3,917	26.35%
Community Center repairs and maintenance	2,700	3,296	70	3,366	24.67%
Library:					
Librarian salary	31,200	23,110	4,800	27,910	-10.54%
Payroll taxes - librarian	2,400	1,768	367	2,135	-11.04%
Telephone	3,800	2,486	363	2,849	-25.03%
Repairs and maintenance	1,300	1,963	70	2,033	56.38%
Electricity	2,700	3,483	697	4,180	54.81%
Office supplies	750	1,257	50	1,307	74.27%
Parks and ball fields:					
Electricity	1,400	1,065	213	1,278	-8.71%
Repairs and maintenance	6,000	2,636	-	2,636	-56.07%
Youth league:					
Contract labor	10,100	1,835	-	1,835	-81.83%
Insurance	2,203	2,203	-	2,203	0.00%
Petty cash	800	800	-	800	0.00%
Miscellaneous and other Youth League exp.	21,500	8,059	200	8,259	-61.59%
Total culture and recreation	<u>161,773</u>	<u>113,969</u>	<u>18,246</u>	<u>132,215</u>	<u>-18.27%</u>
Capital outlay:					
General government -					
Telephone system	20,000	20,511	-	20,511	2.56%
Computers (3)	2,200	-	-	-	-100.00%
Public safety -					
Copier/scanner/printer	8,000	6,890	-	6,890	-13.88%
Culture and recreation -					
Ballpark improvements	30,000	-	-	-	-100.00%
Total capital outlay	<u>60,200</u>	<u>27,401</u>	<u>-</u>	<u>27,401</u>	<u>-54.48%</u>
Debt Service:					
Principal retirement	29,374	49,228	-	49,228	67.59%
Interest and fiscal charges	4,338	2,664	-	2,664	-38.59%
Total debt service	<u>33,712</u>	<u>51,892</u>	<u>-</u>	<u>51,892</u>	<u>53.93%</u>
Total expenditures	<u>\$ 1,266,135</u>	<u>\$ 1,104,903</u>	<u>\$ 169,021</u>	<u>\$ 1,273,924</u>	<u>0.62%</u>

TOWN OF PORT BARRE, LOUISIANA
SPECIAL REVENUE FUNDS
ESTIMATING SCHEDULE FOR AMENDED BUDGET
Year Ending September 30, 2020

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	1966 Sales Tax Fund - 1%			1996 Sales Tax Fund - 1.2%				TOTALS			
	10 Months Actual	2 Months Estimated	2020 Estimated	10 Months Actual	2 Months Estimated	2020 Estimated	Original Budget	10 Months Actual	2 Months Estimated	2020 Estimated	% Change
Revenues:											
Sales tax	\$ 314,251	\$ 32,118	346,369	\$ 356,567	\$ 59,151	\$ 415,718	\$ 634,000	\$ 670,818	\$ 91,269	\$ 762,087	20.20%
Interest	37	5	42	20	-	20	20	57	5	62	100.00%
Total revenues	314,288	32,123	346,411	356,587	59,151	415,738	634,020	670,875	91,274	762,149	20.21%
Expenditures:											
General government -											
Professional fees	14,390	-	14,390	14,390	-	14,390	24,030	28,780	-	28,780	19.77%
Sales tax collection fee	-	3,305	3,305	6,062	(2,093)	3,969	5,675	6,062	1,212	7,274	28.18%
Total general government	14,390	3,305	17,695	20,452	(2,093)	18,359	29,705	34,842	1,212	36,054	21.37%
Highways and streets -											
Salaries	119,515	13,534	133,049	-	-	-	173,700	119,515	13,534	133,049	-23.40%
Payroll taxes	9,096	498	9,594	-	-	-	12,950	9,096	498	9,594	-25.92%
Group insurance	29,938	5,986	35,924	-	-	-	41,000	29,938	5,986	35,924	-12.38%
Truck and equipment fuel	13,149	2,700	15,849	-	-	-	9,100	13,149	2,700	15,849	74.16%
Truck and equip. repairs and maint.	10,729	10,000	20,729	-	-	-	15,700	10,729	10,000	20,729	32.03%
Street materials, maint. and supplies	16,744	3,348	20,092	-	-	-	12,700	16,744	3,348	20,092	58.20%
Miscellaneous	8,640	1,728	10,368	-	-	-	13,800	8,640	1,728	10,368	-24.87%
Utilities for street lights	-	-	-	29,469	5,937	35,406	30,000	29,469	5,937	35,406	18.02%
Total highways and streets	207,811	37,794	245,605	29,469	5,937	35,406	308,950	237,280	43,731	281,011	-9.04%
Culture and recreation											
City park	10,388	2,078	12,466	-	-	-	18,800	10,388	2,078	12,466	-33.69%
Capital outlay -											
Equipment	53,276	-	53,276	-	-	-	45,000	53,276	-	53,276	18.39%
Street improvements project	-	-	-	-	-	-	50,000	-	-	-	0.00%
Total capital outlay	53,276	-	53,276	-	-	-	95,000	53,276	-	53,276	0.00%
Total expenditures	285,865	43,177	329,042	49,921	3,844	53,765	452,455	335,786	47,021	382,807	-15.39%
Excess (deficiency) of revenues over expenditures	28,423	(11,054)	17,369	306,666	55,307	361,973	181,565	335,089	44,253	379,342	108.93%
Other financing sources (uses):											
Transfer in - 1996 Sales Tax Fund	100,000	225,000	325,000	-	-	-	250,000	100,000	225,000	325,000	30.00%
Transfer out - Utility Fund	(60,000)	(220,000)	(280,000)	-	-	-	(175,000)	(60,000)	(220,000)	(280,000)	60.00%
Transfer out - 1966 Sales Tax Fund	-	-	-	(100,000)	(225,000)	(325,000)	(250,000)	(100,000)	(225,000)	(325,000)	30.00%
Total other financing sources (uses)	40,000	5,000	45,000	(100,000)	(225,000)	(325,000)	(175,000)	(60,000)	(220,000)	(280,000)	60.00%
Excess (deficiency) of revenues and other sources over expenditures and other uses	\$ 68,423	\$ (6,054)	\$ 62,369	\$ 206,666	\$ (169,693)	\$ 36,973	\$ 6,565	\$ 275,089	\$ (175,747)	\$ 99,342	1413.21%

TOWN OF PORT BARRE, LOUISIANA
DEBT SERVICE FUNDS BUDGET
ESTIMATING SCHEDULE FOR AMENDED BUDGET
Year Ending September 30, 2020

		1996 Sales Tax Bonds and Certificates of Indebtedness			
	Original Budget	10 Months Actual	2 Months Estimated	2020 Estimated	% Change
Revenues:					
Miscellaneous -					
Interest on deposits	\$ -	\$ -	\$ -	\$ -	0.00%
Expenditures:					
Debt service -					
Principal payment	-	-	-	-	0.00%
Interest	-	-	-	-	0.00%
Paying agent fees	-	-	-	-	0.00%
Total debt service	-	-	-	-	0.00%
Deficiency of revenues over expenditures	-	-	-	-	0.00%
Other Financing Sources:					
Transfers in	-	-	-	-	0.00%
Excess (deficiency) of revenues and other sources over expenditures	\$ -	\$ -	\$ -	\$ -	0.00%

TOWN OF PORT BARRE, LOUISIANA
CAPITAL PROJECTS FUNDS BUDGET
ESTIMATING SCHEDULE FOR AMENDED BUDGET
Year Ending September 30, 2020

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	<u>10 Months Actual</u>	<u>2 Months Estimated</u>	<u>2020 Estimated</u>
Revenues:			
Intergovernmental revenue--LCDBG grant	\$ 884,251	\$ -	\$ 884,251
Expenditures:			
Capital outlay - Sewer improvements	<u>884,251</u>	<u>-</u>	<u>884,251</u>
Excess of revenues over expenditures	-	-	-
Fund balance, beginning	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance, ending	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

UTILITY FUND
ESTIMATING SCHEDULE FOR AMENDED BUDGET
Year Ending September 30, 2020

	Gas			Water			Sewer			G & A			Total				
	10 Months Actual	2 Months Estimated	2019 Estimated	10 Months Actual	2 Months Estimated	2020 Estimated	10 Months Actual	2 Months Estimated	2020 Estimated	10 Months Actual	2 Months Estimated	2020 Estimated	Original Budget	10 Months Actual	2 Months Estimated	2020 Estimated	% Change
Revenues:																	
Charges for services -																	
User charges	\$ 193,584	\$ 22,159	\$ 215,743	\$ 452,067	\$ 96,698	\$ 548,765	\$ 233,863	\$ 46,846	\$ 280,709	\$ -	\$ -	\$ -	\$ 1,102,100	\$ 879,514	\$ 165,703	\$ 1,045,217	-5.16%
Connection charges	300	-	300	2,200	-	2,200	900	-	900	-	-	-	2,000	3,400	-	3,400	70.00%
Miscellaneous	6,386	8,027	14,413	12,771	16,055	28,826	6,386	8,027	14,413	-	-	-	44,500	25,543	32,109	57,652	29.56%
Total revenues	200,270	30,186	230,456	467,038	112,753	579,791	241,149	54,873	296,022	-	-	-	1,148,600	908,457	197,812	1,106,269	-3.69%
Operating expenses:																	
Salaries	47,119	7,727	54,846	59,970	9,835	69,805	35,696	5,854	41,550	-	-	-	145,900	142,785	23,416	166,201	13.91%
Salary increase	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00%
Payroll taxes	3,531	575	4,106	4,495	732	5,227	2,676	436	3,112	-	-	-	11,950	10,702	1,743	12,445	4.14%
Group insurance	6,561	1,457	8,018	13,122	2,914	16,036	6,561	1,457	8,018	-	-	-	32,200	26,244	5,828	32,072	-0.40%
Gas purchased	29,803	8,132	37,935	-	-	-	-	-	-	-	-	-	77,100	29,803	8,132	37,935	-50.80%
Maintenance and supplies	11,865	3,000	14,865	80,621	9,500	90,121	78,792	2,500	81,292	1,506	200	1,706	131,100	172,784	15,200	187,984	43.39%
Water and sewer chemicals	-	-	-	76,820	8,100	84,920	1,525	500	2,025	-	-	-	116,000	78,345	8,600	86,945	-25.05%
Contract services-maint. manager	-	-	-	10,000	2,000	12,000	12,990	2,598	15,588	-	-	-	29,115	22,990	4,598	27,588	-5.24%
Janitorial supplies	-	-	-	-	-	-	-	-	-	2,055	650	2,705	2,450	2,055	650	2,705	10.41%
Drug testing/Medical Exp.	-	-	-	-	-	-	-	-	-	3,294	1,108	4,402	900	3,294	1,108	4,402	389.11%
Truck expense	-	-	-	-	-	-	-	-	-	12,452	2,579	15,031	12,000	12,452	2,579	15,031	25.26%
Electricity	-	-	-	27,977	4,990	32,967	21,681	4,300	25,981	2,014	500	2,514	65,000	51,672	9,790	61,462	-5.44%
Telephone	-	-	-	2,591	501	3,092	3,652	608	4,260	25,887	4,608	30,495	28,770	32,130	5,717	37,847	31.55%
Office supplies and expense	-	-	-	-	-	-	-	-	-	23,778	4,200	27,978	18,000	23,778	4,200	27,978	55.43%
Insurance	20,320	5,618	25,938	31,931	8,828	40,759	24,190	6,688	30,878	20,320	2,809	23,129	120,460	96,761	23,943	120,704	0.20%
Professional fees	-	-	-	-	-	-	-	-	-	18,530	1,470	20,000	14,130	18,530	1,470	20,000	41.54%
Uniforms	-	-	-	-	-	-	-	-	-	6,422	265	6,687	6,550	6,422	265	6,687	2.09%
Miscellaneous	19,210	80	19,290	5,546	500	6,046	6,334	1,560	7,894	-	-	-	33,700	31,090	2,140	33,230	-1.39%
Engineering	7,569	-	7,569	-	-	-	-	-	-	-	-	-	1,200	7,569	-	7,569	530.75%
Bad debt expense	-	2,000	2,000	-	2,000	2,000	-	1,000	1,000	-	-	-	2,500	-	5,000	5,000	100.00%
Depreciation	13,583	817	14,400	49,583	31,417	81,000	85,167	16,433	101,600	-	-	-	189,000	148,333	48,667	197,000	4.23%
Allocation of G&A	29,065	4,597	33,662	58,128	9,195	67,323	29,065	4,597	33,662	(116,258)	(18,389)	(134,647)	-	-	-	-	0.00%
Total operating expenses	188,626	34,003	222,629	420,784	90,512	511,296	308,329	48,531	356,860	-	-	-	1,038,025	917,739	173,046	1,090,785	5.08%
Income (loss) from operations	<u>11,644</u>	<u>(3,817)</u>	<u>\$ 7,827</u>	<u>46,254</u>	<u>22,241</u>	<u>68,495</u>	<u>(67,180)</u>	<u>6,342</u>	<u>(60,838)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>110,575</u>	<u>(9,282)</u>	<u>24,766</u>	<u>15,484</u>	<u>-86.00%</u>