

Town of Washington, Louisiana

AMENDED BUDGET ORDINANCE---YE 06/30/24

ORDINANCE NO. 2 of 2024

The following ordinance was offered by Beau Wilson and seconded by Mary Lavergne.

An ordinance adopting an Amended Operating Budget of Revenues and Expenditures for the fiscal year beginning July 1, 2023 and ending June 30, 2024-See attached Budget FYE 06/30/2024- Estimated Schedules for Amended Budget.

BE IT ORDAINED BY THE COUNCIL OF TOWN OF WASHINGTON, LOUISIANA, in general session convened that:

SECTION 1: The attached detailed estimate of Revenues for the fiscal year beginning July 1, 2023 and ending June 30, 2024, be and the same is hereby adopted to serve as an Operation Budget of Revenues for the Town of Washington, during the same period.

SECTION 2: The attached estimates of Expenditures by departments for the fiscal year beginning July 1, 2023, and ending June 30, 2024, be and the same is hereby adopted to serve as a budget of Expenditures for the Town of Washington 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 2023-24 budget document, presented as Estimated amounts.

SECTION 5: The Mayor of the Town of Washington 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 Council. Modifications which change a department's total budget allocation must be approved by the Council. Additionally, all modifications to budgeted capital outlay must be approved by the Council.

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

YEAS: Erick Fontenot, Beau Wilson, Rogers Malveaux, Tanya Douce, Mary Lavergne

NAYS: None

ABSTAINED: None

ABSENT: None

The ordinance is declared PASSED AND ADOPTED AT Washington, Louisiana, on this 17th day of June, 2024


William Dwight Landreneau, Mayor

ATTEST:


Halli Polotzola, Municipal Clerk

TOWN OF WASHINGTON, LOUISIANA

AMENDED BUDGET

YEAR ENDING JUNE 30, 2024

AND THE

ORIGINAL BUDGET

YEAR ENDING JUNE 30, 2025

TOWN OF WASHINGTON, LOUISIANA
BUDGET
Year Ending June 30, 2025

TABLE OF CONTENTS

	Page
Budget message	-
Budget for Year Ending June 30, 2025	
Consolidated budget	1
Capital outlay budget request	2
General Fund -	
Budget	3
Summary of revenues	4
Summary of expenditures	5-6
Special revenue funds -	
Sales Tax Fund -	
Statement of revenues and expenditures	7
Cemetery Fund -	
Statement of revenues and expenditures	8
Utility Fund (combined utility -	
Gas, Water and Sewer) -	
Budget	9
Departmental utility fund analysis	10
Estimating Schedules for Amended Budget	
General Fund	12-14
Special Revenue Funds	
Sales Tax Fund	15
Cemetery Fund	16
Utility Fund	17-18

TOWN OF WASHINGTON, LOUISIANA

BUDGET MESSAGE Year Ending June 30, 2025

I submit to you the budget for the fiscal year 2025, beginning July 1, 2024. This budget satisfies the legal requirement of filing as set forth under R.S. 39:1313 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, and the Utility Fund. Also attached is a Capital Outlay Budget Request. There are certain aspects of the budget which are detailed below.

ALL FUNDS:

Salaries are budgeted based on personnel employed as of June 30, 2024. A 6 % increase totaling has been budgeted for all departments except Police Department.

The 2025 budget includes capital outlay expenditures of \$ 875,000 as detailed in the capital outlay budget on page 2 of the budget document.

Utility rates in effect as of 7/1/24 are expected to be as follows:

	<u>Monthly</u> <u>Base Rate</u>	<u>Consumption</u> <u>Rate</u>
Residential Water In Town	\$15.00	\$4.73 per thousand
Residential Water Out of Town	\$17.00	\$5.78 per thousand
Commerical Water In Town	\$45.00	\$6.83 per thousand
Commerical Water Out of Town	\$52.00	\$7.35 per thousand
Residential Sewer In Town	\$16.00	\$3.68 per thousand
Commerical Sewer In Town	\$32.00	\$4.20 per thousand
Residentail and Commerical Gas	\$19.00	Calculated monthly on current market price

All other revenues and expenditures have been budgeted by examining each line item and basing the 2025 budget on the approximate amounts for the two (2) prior years, taking into consideration economic factors and known changes or facts that are evident.

I have attempted to present a budget to you in a fashion and to a detail that will be helpful to your formulating a financial plan for the ensuring 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,

Halli Polotzola
Municipal Clerk

TOWN OF WASHINGTON, LOUISIANA
CONSOLIDATED BUDGET
'Year Ended June 30, 2025

	Year Ended June 30		
	2023 Actual	2024 Estimated	2025 Budget
Revenues:			
Taxes	\$ 231,862	\$ 325,500	\$ 241,180
Licenses and permits	77,240	64,940	57,000
Intergovernmental--Recurring	66,567	75,770	51,440
Intergovernmental---GRANTS	397,831	304,138	366,250
Fines and forfeits	188,417	114,000	109,000
Charges for Cemetery Services	23,625	38,071	30,560
Charges for Utility services	642,242	696,738	694,700
Miscellaneous	65,714	50,732	35,320
Total revenues	<u>1,693,498</u>	<u>1,669,889</u>	<u>1,585,450</u>
Expenditures:			
General government	281,115	391,228	362,310
Public safety - police	292,623	376,221	357,310
Public works (highways & streets)	240,047	168,804	165,110
Culture and recreation	102,882	110,252	71,650
Economic Development	2,551	1,650	2,500
Utility Fund expenses	647,800	670,952	721,110
Capital outlay - governmental funds	234,071	-	305,000
Total expenditures	<u>1,801,089</u>	<u>1,719,107</u>	<u>1,984,990</u>
Operating income (loss)	<u>(107,591)</u>	<u>(49,218)</u>	<u>(399,540)</u>
Nonoperating revenues (expenses):			
Interest income	1,990	343	150
GRANTS Utility			570,000
Misc income (non-operating)--Utility Fund	5,480	-	-
Misc expense (non-operating)--Utility Fund	(1,347)	-	-
Inception of Lease	159,224	-	-
Gain (loss) on disposal of asset	16,145	91,692	-
Total nonoperating revenues (expenses)	<u>181,492</u>	<u>92,035</u>	<u>570,150</u>
Income (loss) before other financing sources (uses)	<u>73,901</u>	<u>42,817</u>	<u>170,610</u>
Other financing sources (uses):			
Transfers in	214,000	376,000	589,000
Transfers out	(214,000)	(376,000)	(589,000)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>73,901</u>	<u>42,817</u>	<u>170,610</u>
Fund Equity, beginning	<u>1,598,387</u>	<u>1,672,288</u>	<u>1,715,105</u>
Fund Equity, ending	<u>\$ 1,672,288</u>	<u>\$ 1,715,105</u>	<u>\$ 1,885,715</u>

**TOWN OF WASHINGTON, LOUISIANA
CAPITAL OUTLAY BUDGET REQUEST
Year Ending June 30, 2025**

<u>Project Description</u>	<u>Cost Incurred FYE 6-30-2025</u>	<u>Anticipated Completion Date</u>	<u>Method of Financing</u>
<u>Governmental Fund - General Fund</u>			
1- Acquisition & Repair and Equip for Police	\$ 250,000	6/30/2025	State Appropriations
2- Truck and Dump Trailer-Street	55,000	6/30/2025	USDA Grant with 25% match
 Total Governmental Funds- General Fund	 <u>305,000</u>		
 Enterprise Fund - Utility Fund			
3- Capital Outlay- Replace Water Meters	500,000	6/30/2025	Capital Outlay
4- Rehabilitate Sewer Lift Stations	35,000	6/30/2025	LGAP
5- Water System Improvements	35,000	6/30/2025	CWEF
 Total Enterprise Fund- Utility Fund	 <u>570,000</u>		
 Total capital outlay	 <u>\$ 875,000</u>		

TOWN OF WASHINGTON, LOUISIANA
GENERAL FUND BUDGET
Year Ending June 30, 2025

	Year Ended June 30,			%
	2023 Actual	2024 Estimated	2025 Budget	
Revenues:				
Taxes (Ad Valorem & Franchise)	\$ 82,826	\$ 167,500	\$ 85,200	-49.13%
Licenses and permits	77,240	64,940	57,000	-12.23%
Intergovernmental	351,381	223,550	417,690	86.84%
Fines and forfeits	188,417	114,000	109,000	-4.39%
Miscellaneous -	65,707	50,700	35,300	-30.37%
Total revenues	<u>765,571</u>	<u>620,690</u>	<u>704,190</u>	<u>13.45%</u>
Expenditures:				
General government	252,961	362,496	334,110	-7.83%
Public safety - police	292,623	376,221	357,310	-5.03%
Public works	240,047	168,804	165,110	-2.19%
Culture and recreation	102,882	110,252	71,650	-35.01%
Economic Dev & Assist	2,551	1,650	2,500	51.52%
Capital outlay	234,071	-	305,000	#DIV/0!
Total expenditures	<u>1,125,135</u>	<u>1,019,423</u>	<u>1,235,680</u>	<u>21.21%</u>
Deficiency of revenues over expenditures	<u>(359,564)</u>	<u>(398,733)</u>	<u>(531,490)</u>	<u>33.29%</u>
Other financing sources (uses) :				
Transfers from Utility Fund	65,000	220,000	435,000	97.73%
Transfers from Sales Tax Fund	124,000	109,000	100,000	-8.26%
Proceeds from sale of capital assets	16,145	6,379	-	-100.00%
Insurance/Compensation for Loss		69,563	-	-100.00%
Inception of Lease	159,224	-	-	#DIV/0!
Total other financing sources (uses)	<u>364,369</u>	<u>404,942</u>	<u>535,000</u>	<u>32.12%</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	4,805	6,209	3,510	-43.47%
Fund balances (deficit), beginning	<u>55,920</u>	<u>60,725</u>	<u>66,934</u>	
Fund balance (deficit), ending	<u>60,725</u>	<u>66,934</u>	<u>70,444</u>	

TOWN OF WASHINGTON, LOUISIANA
GENERAL FUND BUDGET
REVENUE SUMMARY
Year Ending June 30, 2025

	Year Ended June 30,			%
	2023 Actual	2024 Estimated	2025 Budget	
Revenues:				
Taxes -				
Ad valorem (property)-	30,143	32,000	32,000	0.00%
Utility franchise - electricity	44,280	130,000	46,000	-64.62%
Utility franchise - cable	8,403	5,500	7,200	30.91%
Total taxes	<u>82,826</u>	<u>167,500</u>	<u>85,200</u>	<u>-49.13%</u>
Licenses and permits:				
Occupational licenses	68,279	55,000	53,000	-3.64%
Permits	8,961	9,940	4,000	-59.76%
Total licenses and permits	<u>77,240</u>	<u>64,940</u>	<u>57,000</u>	<u>-12.23%</u>
Intergovernmental:				
Federal Grants	169,298	53,900	41,250	-23.47%
State of Louisiana -				
State Grants	115,516	93,880	325,000	246.19%
Beer taxes	1,864	1,750	1,800	2.86%
Racino revenue	25,308	22,000	22,500	2.27%
Supplemental Pay	13,647	15,840	15,600	-1.52%
Other state	2,095	1,900	2,540	33.68%
Local -				
St. Landry Tourism & Other Local	20,583	31,354	6,000	-80.86%
Housing Authority payment in lieu of taxes	3,070	2,926	3,000	2.53%
Total intergovernmental	<u>351,381</u>	<u>223,550</u>	<u>417,690</u>	<u>86.84%</u>
Fines and forfeits				
Fines	166,041	100,000	95,000	-5.00%
AMS traffic fine collections	22,376	14,000	14,000	0.00%
Total fines & forfeits	<u>188,417</u>	<u>114,000</u>	<u>109,000</u>	<u>-4.39%</u>
Miscellaneous:				
Rent	29,305	39,500	32,000	-18.99%
Culture & Recreation	-			
Interest	119	370	300	-18.92%
Donations	20,804	9,110	2,000	-78.05%
Other	15,479	1,720	1,000	-41.86%
Total miscellaneous	<u>65,707</u>	<u>50,700</u>	<u>35,300</u>	<u>-30.37%</u>
Total revenues	<u>765,571</u>	<u>620,690</u>	<u>704,190</u>	13.45%

TOWN OF WASHINGTON, LOUISIANA
GENERAL FUND BUDGET-- Summary of Expenditures
Year Ending June 30, 2025

Expenditures:	Year Ended June 30,			%
	2023 Actual	2024 Estimated	2025 Budget	
General government -				
Salaries	91,448	129,301	137,560	6.39%
Salaries increase	-	-	8,250	#DIV/0!
Mayor and board	67,900	67,900	67,900	0.00%
Staffing Agency	14,468	9,569	-	-100.00%
Payroll taxes	13,437	15,868	16,400	3.35%
Property/Liability Insurance	7,465	9,095	9,500	4.45%
Worker's Comp Insurance	3,717	2,943	3,000	1.94%
Group insurance	1,039	1,222	1,300	6.38%
Audit and accounting	14,317	25,340	30,000	18.39%
Legal	1,069	11,827	20,000	69.10%
Utilities	3,463	3,125	3,500	12.00%
Telephone/Internet	6,302	2,531	2,600	2.73%
Office expense and supplies	1,480	13,004	10,000	-23.10%
Conventions/Training	2,290	998	1,000	0.20%
Repairs and maintenance	4,290	51,043	9,000	-82.37%
Computer Equipment	8,127	1,890	1,500	-20.63%
Dues	450	780	600	-23.08%
Contract/Consulting	9,975	13,278	10,000	-24.69%
Miscellaneous	1,724	2,782	2,000	-28.11%
Total general government	<u>252,961</u>	<u>362,496</u>	<u>334,110</u>	-7.83%
Public safety - police -				
Salaries	136,205	184,155	183,616	-0.29%
Salaries increase	-	-	-	#DIV/0!
Payroll taxes	8,824	15,755	14,047	-10.84%
Pension	33,329	41,425	29,597	-28.55%
Supplemental Pay	14,347	15,840	15,600	-1.52%
Ticket fine fees	33,382	16,884	18,000	6.61%
Vehicle expense	19,694	59,163	55,000	-7.04%
Property/Liability Insurance	12,998	17,460	18,000	3.09%
Worker's Comp Insurance	3,717	2,943	3,000	1.94%
Group Insurance	1,597	1,714	1,800	5.02%
Telephone/Internet	4,938	2,996	3,000	0.13%
Utilities	2,991	3,302	3,500	6.00%
Computer Equip & Supplies	3,153	-	-	#DIV/0!
Computer Consulting	1,575	2,300	2,000	-13.04%
Office expense and supplies	7,706	10,408	10,000	-3.92%
Dues	250	300	150	-50.00%
Repairs and maintenance	-	-	-	#DIV/0!
Drug Screen/Physical/Psch Eval	2,105	-	-	#DIV/0!
Uniforms	5,740	-	-	#DIV/0!
Legal	-	1,576	-	-100.00%
Miscellaneous	72	-	-	#DIV/0!
Total public safety - police	<u>292,623</u>	<u>376,221</u>	<u>357,310</u>	-5.03%

TOWN OF WASHINGTON, LOUISIANA
GENERAL FUND BUDGET
SUMMARY OF EXPENDITURES (CONTINUED)
Year Ending June 30, 2025

	Year Ended June 30,			%
	2023 Actual	2024 Estimated	2025 Budget	
Public works -				
Salaries	37,487	30,200	46,802	54.97%
Salaries increase	-	-	2,808	#DIV/0!
Staffing Agency	5,112	866	-	
Payroll taxes	3,065	2,447	3,800	55.29%
Property & Liability Insurance		1,427	1,550	
Worker's Comp Insurance	7,028	3,001	3,200	6.63%
Group insurance	509	529	900	70.13%
Vehicle Fuel & Other Vehcile Expenses	3,335	2,335	2,800	19.91%
Equip Fuel & Other Equip Expenses	17,909	6,504	7,500	15.31%
Materials and supplies	25,641	7,943	8,000	0.72%
Repairs and maintenance	90,953	75,324	50,000	-33.62%
Telephone/Internet	1,679	1,730	1,750	1.16%
Utilities	44,657	36,498	36,000	-1.36%
Miscellaneous	2,672	-	-	#DIV/0!
Total public works	<u>240,047</u>	<u>168,804</u>	<u>165,110</u>	-2.19%
Culture and recreation -				
Salaries	6,671	7,315	6,500	-11.14%
Payroll taxes	640	625	650	4.00%
Utilities	23,084	11,382	13,000	14.22%
Insurance	8,578	10,113	12,000	18.66%
Repairs and maintenance	60,866	61,219	21,000	-65.70%
Supplies & Office Exp		19,426	18,000	-7.34%
Telephone/Internet		172	500	190.70%
Miscellaneous	3,043	-	-	#DIV/0!
Total culture and recreation	<u>102,882</u>	<u>110,252</u>	<u>71,650</u>	-35.01%
Economic & Development				
Technology & Education Center Expenses	<u>2,551</u>	<u>1,650</u>	<u>2,500</u>	0.51515152
	2,551	1,650	2,500	0.51515152
Capital Outlay -				
General Government	<u>234,071</u>	-	<u>305,000</u>	#DIV/0!
Total capital outlay	<u>234,071</u>	-	<u>305,000</u>	#DIV/0!
Total expenditures	<u>\$ 1,125,135</u>	<u>\$ 1,019,423</u>	<u>\$ 1,235,680</u>	21.21%

TOWN OF WASHINGTON, LOUISIANA
SPECIAL REVENUE FUND--Sales Tax Fund
STATEMENT OF REVENUES AND EXPENDITURES
Year Ending June 30, 2025

	Year Ended June 30,			%
	2023 Actual	2024 Estimated	2025 Budget	
Revenues:				
Sales tax	149,036	158,000	155,980	-1.28%
Interest	7	32	20	-37.50%
Total revenues	<u>149,043</u>	<u>158,032</u>	<u>156,000</u>	-1.29%
Expenditures:				
General government - Collection expense	<u>1,187</u>	<u>1,200</u>	<u>1,200</u>	0.00%
Excess of revenues over expenditures	<u>147,856</u>	<u>156,832</u>	<u>154,800</u>	-1.30%
Other financing uses:				
Transfers to General Fund	(124,000)	(109,000)	(100,000)	-8.26%
Transfers to Utility Fund	(25,000)	(47,000)	(54,000)	14.89%
Total other financing uses	<u>(149,000)</u>	<u>(156,000)</u>	<u>(154,000)</u>	-1.28%
Excess (deficiency) of revenues and other sources over expenditures and other uses	(1,144)	832	800	-3.85%
Fund balance, beginning	<u>10,868</u>	<u>9,724</u>	<u>10,556</u>	
Fund balance, ending	<u><u>9,724</u></u>	<u><u>10,556</u></u>	<u><u>11,356</u></u>	

TOWN OF WASHINGTON, LOUISIANA
SPECIAL REVENUE FUND--CEMETERY FUND
STATEMENT OF REVENUES AND EXPENDITURES
Year Ending June 30, 2025

	Year Ended June 30,			%
	2023 Actual	2024 Estimated	2025 Budget	
Revenues:				
Charges for services -				
Interment fees	\$ 2,900	3,400	\$ 3,000	-11.76%
Sale of plots	18,400	26,400	24,000	-9.09%
Donations	-	4,140	-	-100.00%
Permits	2,325	4,125	3,500	-15.15%
Miscellaneous	-	6	60	900.00%
Total revenues	<u>23,625</u>	<u>38,071</u>	<u>30,560</u>	<u>-19.73%</u>
Expenditures:				
General government				
Legal & Audit	625	250	300	20.00%
Supplies	168	1,162	500	-56.97%
Repairs and maintenance	25,500	25,500	25,500	0.00%
Dues & Memberships	574	350	400	14.29%
Misc Expenses	100	270	300	11.11%
Total Expenditures	<u>26,967</u>	<u>27,532</u>	<u>27,000</u>	<u>-1.93%</u>
Excess of revenues over expenditures	<u>(3,342)</u>	<u>10,539</u>	<u>5,060</u>	<u>-51.99%</u>
Other financing uses:				
Transfers to General Fund	-	-	-	#DIV/0!
Total other financing uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>#DIV/0!</u>
Excess (deficiency) of revenues and other sources over expenditures	<u>(3,342)</u>	<u>10,539</u>	<u>5,060</u>	<u>-51.99%</u>
Fund balance, beginning	<u>10,406</u>	<u>7,064</u>	<u>17,603</u>	
Fund balance, ending	<u>\$ 7,064</u>	<u>\$ 17,603</u>	<u>\$ 22,663</u>	

TOWN OF WASHINGTON, LOUISIANA
UTILITY FUND BUDGET
Year Ending June 30, 2025

	Year Ended June 30,			%
	2023 Actual	2024 Estimated	2025 Budget	
Operating revenues:				
Charges for services:				
Gas sales	\$ 288,096	\$ 274,175	\$ 275,000	0.30%
Water sales	214,166	252,242	250,000	-0.89%
Sewer service charges	107,657	148,360	148,000	-0.24%
Penalties and fees	31,152	20,480	20,500	0.10%
Miscellaneous	1,171	1,481	1,200	-18.97%
Total operating revenues	<u>642,242</u>	<u>696,738</u>	<u>694,700</u>	<u>-0.29%</u>
Operating expenses:				
Salaries	185,323	231,658	222,810	-3.82%
Salaries increase	6%	-	13,370	100.00%
Payroll taxes	14,865	18,523	18,070	-2.45%
Utilities	20,820	16,984	17,200	1.27%
Telephone/Internet	4,821	5,511	5,520	0.16%
Computer Services	-	7,436	7,440	0.05%
Professional services	27,539	46,976	49,000	4.31%
Office expenses	11,625	16,345	18,800	15.02%
Materials & Supplies	37,155	39,816	35,500	-10.84%
General Insurance	30,085	35,655	37,000	3.77%
Natural Gas	73,820	49,000	60,000	22.45%
Repairs and maintenance	107,082	75,752	77,000	1.65%
Depreciation expense	96,231	106,446	136,000	27.76%
Bad debt expense	3,452	-	-	#DIV/0!
Vehicle expenses	10,220	7,389	9,100	23.16%
Survey and analysis	6,184	-	-	#DIV/0!
Uniforms	2,418	-	-	#DIV/0!
Drug Testing	-	-	-	-
Equipment Expense	-	6,064	6,300	3.89%
Contract labor	12,250	-	-	#DIV/0!
Conventions & Training	2,349	7,384	8,000	8.34%
Miscellaneous	1,561	13	-	-100.00%
Total operating expenses	<u>647,800</u>	<u>670,952</u>	<u>721,110</u>	<u>7.48%</u>
Operating income	<u>(5,558)</u>	<u>25,786</u>	<u>(26,410)</u>	<u>-202.42%</u>
Nonoperating revenues & expenses:				
Interest income	1,990	343	150	-56.27%
Insurance Proceeds	-	15,750	-	-100.00%
State Grants	98,235	156,358	570,000	264.55%
Federal Grants	14,782	-	-	#DIV/0!
Misc income (non-operating)	5,480	-	-	#DIV/0!
Misc expense (non-operating)	(1,347)	-	-	#DIV/0!
Total nonoperating revenues (expenses)	<u>119,140</u>	<u>172,451</u>	<u>570,150</u>	<u>230.62%</u>
Income (loss) before transfers	<u>113,582</u>	<u>198,237</u>	<u>543,740</u>	<u>174.29%</u>
Transfers in (out):				
Transfers to General Fund	(65,000)	(220,000)	(435,000)	97.73%
Transfers from Sales Tax Fund	25,000	47,000	54,000	14.89%
Total transfers in (out)	<u>(40,000)</u>	<u>(173,000)</u>	<u>(381,000)</u>	<u>120.23%</u>
Net income (loss) after transfers	<u>73,582</u>	<u>25,237</u>	<u>162,740</u>	<u>544.85%</u>
Fund equity, beginning of year	<u>1,521,193</u>	<u>1,594,775</u>	<u>1,620,012</u>	
Fund equity, end of year	<u>\$ 1,594,775</u>	<u>\$ 1,620,012</u>	<u>\$ 1,782,752</u>	

TOWN OF WASHINGTON, LOUISIANA
UTILITY FUND
ANALYSIS BY DEPARTMENT
Year Ending June 30, 2025

	Gas			Water			Sewer			Total			% Change
	2023 Actual	2024 Estimated	2025 Budget	2023 Actual	2024 Estimated	2025 Budget	2023 Actual	2024 Estimated	2025 Budget	2023 Actual	2024 Estimated	2025 Budget	
Revenues:													
Charges for services	\$ 288,096	\$ 274,175	\$ 275,000	\$ 214,166	\$ 252,242	\$ 250,000	\$ 107,657	148,360	\$ 148,000	\$ 609,919	\$ 674,777	\$ 673,000	-0.26%
Penalties and fees	16,655	9,418	10,000	14,497	10,498	10,500	-	564	-	31,152	20,480	20,500	0.10%
Miscellaneous	132	420	500	1,039	1,061	500	-	-	200	1,171	1,481	1,200	-18.97%
Total revenues	304,883	284,013	285,500	229,702	263,801	261,000	107,657	148,924	148,200	642,242	696,738	694,700	-0.29%
Operating expenses:													
Salaries	61,861	77,222	74,270	61,731	77,218	74,270	61,731	77,218	74,270	185,323	231,658	222,810	-3.82%
Salaries increase	-	-	4,456	-	-	4,457	-	-	4,457	-	-	13,370	#DIV/0!
Payroll taxes	4,965	6,175	6,023	4,950	6,174	6,023	4,950	6,174	6,024	14,865	18,523	18,070	-2.45%
Utilities	2,199	2,012	2,100	9,051	8,136	8,200	9,570	6,836	6,900	20,820	16,984	17,200	1.27%
Telephone/Internet	1,607	1,840	1,840	1,607	1,836	1,840	1,607	1,835	1,840	4,821	5,511	5,520	0.16%
Computer/IT Services	2,480	2,480	2,480	2,480	2,478	2,480	2,480	2,478	2,480	-	7,436	7,440	0.05%
Professional services	17,404	15,893	19,000	5,505	15,688	15,000	4,630	15,395	15,000	27,539	46,976	49,000	4.31%
Office expenses	3,451	6,306	7,800	4,743	4,824	5,500	3,431	5,215	5,500	11,625	16,345	18,800	15.02%
Materials & Supplies	7,491	10,028	5,000	23,608	28,709	29,000	6,056	1,079	1,500	37,155	39,816	35,500	-10.84%
General insurance	9,434	14,171	15,000	14,889	15,078	15,000	5,762	6,406	7,000	30,085	35,655	37,000	3.77%
Natural Gas	73,820	49,000	60,000	-	-	-	-	-	-	73,820	49,000	60,000	22.45%
Repairs and maintenance	35,115	3,336	5,000	30,906	26,510	26,000	41,061	45,906	46,000	107,082	75,752	77,000	1.65%
Depreciation expense	23,464	23,470	24,000	37,411	37,420	57,000	35,356	45,556	55,000	96,231	106,446	136,000	27.76%
Bad debt expense	1,204	-	-	2,419	-	-	(171)	-	-	3,452	-	-	#DIV/0!
Vehicle expenses	3,384	2,447	3,000	3,418	2,495	3,100	3,418	2,447	3,000	10,220	7,389	9,100	23.16%
Survey and analysis	-	-	-	-	-	-	6,184	-	-	6,184	-	-	#DIV/0!
Uniforms	527	-	-	527	-	-	527	-	-	1,581	-	-	#DIV/0!
Drug Testing	759	-	-	39	-	-	39	-	-	837	-	-	#DIV/0!
Equipment Expenses	-	2,030	2,100	-	2,017	2,100	-	2,017	2,100	-	6,064	6,300	3.89%
Contract labor	-	-	-	8,450	-	-	3,800	-	-	12,250	-	-	#DIV/0!
Conventions & Training	2,283	7,000	7,000	33	192	500	33	192	500	2,349	7,384	8,000	8.34%
Miscellaneous	673	-	-	-	-	-	888	13	-	1,561	13	-	-100.00%
Total operating expenses	249,641	223,410	239,069	209,287	228,775	250,470	188,872	218,767	231,571	647,800	670,952	721,110	7.48%
Operating income (loss)	\$ 55,242	\$ 60,603	\$ 46,431	\$ 20,415	\$ 35,026	\$ 10,530	\$ (81,215)	(69,843)	\$ (83,371)	\$ (5,558)	\$ 25,786	\$ (26,410)	-202.42%

ESTIMATING SCHEDULES FOR AMENDED BUDGET

TOWN OF WASHINGTON, LOUISIANA
GENERAL FUND BUDGET
ESTIMATING SCHEDULES FOR AMENDED BUDGET
Year Ending June 30, 2024

	Original Budget	Year Ended June 30,		2024 Estimated	% Change
		10 Month Actual	2 Month Estimated		
Revenues:					
Taxes -					
Ad valorem (property)-	\$ 31,000	\$ 30,909	\$ 1,091	32,000	3.23%
Utility franchise - electricity	114,000	122,187	7,813	130,000	14.04%
Utility franchise - cable	8,000	3,717	1,783	5,500	-31.25%
Total taxes	<u>153,000</u>	<u>156,813</u>	<u>10,687</u>	<u>167,500</u>	<u>9.48%</u>
Licenses and permits -					
Occupational licenses & Ins. Prem Tax	39,500	35,491	19,509	55,000	39.24%
Permits	10,000	9,636	304	9,940	-0.60%
Total licenses and permits	<u>49,500</u>	<u>45,127</u>	<u>19,813</u>	<u>64,940</u>	<u>31.19%</u>
Intergovernmental -					
Federal Grants	-	53,900	-	53,900	#DIV/0!
State of Louisiana -					
State Grants	125,000	140,422	(46,542)	93,880	-24.90%
Beer taxes	2,000	1,744	6	1,750	-12.50%
Racino revenue	23,000	18,118	3,882	22,000	-4.35%
Supplemental pay	28,800	13,200	2,640	15,840	-45.00%
Other state (grass cutting & DL Reinst)	6,015	1,720	180	1,900	-68.41%
Local -					
Local Grants	6,300	9,624	21,730	31,354	397.68%
Housing Authority payment in lieu of tax	3,000	-	2,926	2,926	-2.47%
Total intergovernmental	<u>194,115</u>	<u>238,728</u>	<u>(15,178)</u>	<u>223,550</u>	<u>15.16%</u>
Fines and forfeits					
Fines	430,000	86,058	13,942	100,000	-76.74%
AMS traffic fine collections	10,000	11,798	2,202	14,000	40.00%
Total fines	<u>440,000</u>	<u>97,856</u>	<u>16,144</u>	<u>114,000</u>	<u>-74.09%</u>
Miscellaneous:					
Rent	51,085	35,204	4,296	39,500	-22.68%
Interest	-	308	62	370	#DIV/0!
Donations	10,000	5,903	3,207	9,110	-8.90%
Misc	500	1,433	287	1,720	244.00%
Total miscellaneous	<u>61,585</u>	<u>42,848</u>	<u>7,852</u>	<u>50,700</u>	<u>-17.67%</u>
Total revenues	<u>898,200</u>	<u>581,372</u>	<u>39,318</u>	<u>620,690</u>	<u>-30.90%</u>

TOWN OF WASHINGTON, LOUISIANA
GENERAL FUND BUDGET
ESTIMATING SCHEDULES FOR AMENDED BUDGET
Year Ending June 30, 2024

Expenditures:	Original Budget	10 Month Actual	2 Month Estimated	2024 Estimated	% Change
General government -					
Salaries	102,000	107,751	21,550	129,301	26.77%
Mayor and board	67,920	56,583	11,317	67,900	-0.03%
Staffing Agency	-	7,974	1,595	9,569	#DIV/0!
Payroll taxes	13,300	13,223	2,645	15,868	19.31%
Property/Liability Insurance	12,200	8,172	923	9,095	-25.45%
Worker's Comp Insurance		2,501	442	2,943	#DIV/0!
Group Insurance (Life & AD&D)	1,000	1,018	204	1,222	22.20%
Audit and accounting	24,000	24,340	1,000	25,340	5.58%
Legal	12,000	9,856	1,971	11,827	-1.44%
Utilities	3,700	2,604	521	3,125	-15.54%
Telephone/Internet	5,900	2,109	422	2,531	-57.10%
Office expense and supplies	3,500	10,212	2,792	13,004	271.54%
Conventions/Training	2,000	832	166	998	-50.10%
Repairs and maintenance	55,500	869	50,174	51,043	-8.03%
Computer Equipment	230	1,575	315	1,890	721.74%
Dues	450	650	130	780	73.33%
Profesional Services	9,000	11,065	2,213	13,278	47.53%
Miscellaneous	1,800	2,318	464	2,782	54.56%
Total general government	<u>314,500</u>	<u>263,652</u>	<u>98,844</u>	<u>362,496</u>	<u>15.26%</u>
Public safety - police -					
Salaries	257,560	177,003	7,152	184,155	-28.50%
Payroll taxes	21,900	15,171	584	15,755	-28.06%
Pension	58,530	36,957	4,468	41,425	-29.22%
Supplemental Pay	28,800	13,200	2,640	15,840	-45.00%
Ticket fine fees	91,000	14,070	2,814	16,884	-81.45%
Vehicle expense	18,000	55,905	3,258	59,163	228.68%
Property/Liability Insurance	17,200	15,549	1,911	17,460	1.51%
Worker's Comp Insurance		2,501	442	2,943	#DIV/0!
Group insurance	2,555	1,428	286	1,714	-32.92%
Telephone/Internet	5,420	2,497	499	2,996	-44.72%
Utilities	3,200	2,752	550	3,302	3.19%
Computer Equipment & Supplies	565	-	-	-	-100.00%
Computer Consulting	750	1,917	383	2,300	206.67%
Office expense and supplies	1,750	8,673	1,735	10,408	494.74%
Dues	-	300	-	300	#DIV/0!
Repairs and maintenance	-	-	-	-	#DIV/0!
Drug Screen/Physical/Pscyh Eval	1,000	-	-	-	-100.00%
Uniforms	1,000	-	-	-	-100.00%
Legal		1,313	263	1,576	
Miscellaneous	-	-	-	-	#DIV/0!
Total public safety - police	<u>509,230</u>	<u>349,236</u>	<u>26,985</u>	<u>376,221</u>	<u>-26.12%</u>

TOWN OF WASHINGTON, LOUISIANA
GENERAL FUND BUDGET
ESTIMATING SCHEDULES FOR AMENDED BUDGET
Year Ending June 30, 2024

	Original Budget	10 Month Actual	2 Month Estimated	2024 Estimated	% Change
Public works -					
Salaries	42,640	25,167	5,033	30,200	-29.17%
Staffing Agency	-	866	-	866	#DIV/0!
Payroll taxes	3,270	2,039	408	2,447	-25.17%
Property/ Liability Insurance		1,205	222	1,427	#DIV/0!
Worker's Comp	7,220	2,501	500	3,001	-58.43%
Group insurance	500	354	175	529	5.80%
Vehicle Fuel & Other Expenses	-	1,946	389	2,335	#DIV/0!
Equip Fuel & Other Equip Expenses	3,900	5,420	1,084	6,504	66.77%
Materials and supplies	1,200	6,619	1,324	7,943	561.92%
Repairs & Maintenance- Street	74,000	74,814	510	75,324	1.79%
Telephone/Internet	1,500	1,442	288	1,730	15.33%
Utilities	44,500	30,415	6,083	36,498	-17.98%
Miscellaneous	-	-	-	-	#DIV/0!
Total public works	<u>178,730</u>	<u>152,788</u>	<u>16,016</u>	<u>168,804</u>	<u>-5.55%</u>
Culture and recreation -					
Salaries	6800	6094	1221	7,315	9.65%
Payroll taxes	700	520	105	625	-2.34%
Utilities	23,520	9,481	1901	11,382	-51.61%
Insurance	8,900	10,004	109	10,113	13.63%
Repairs and maintenance	4,120	59,917	1302	61,219	1385.90%
Supplies & Office Exp		17,679	1747	19,426	#DIV/0!
Telephone/Internet		141	31	172	#DIV/0!
Miscellaneous	-	-	-	-	#DIV/0!
Total culture and recreation	<u>44,040</u>	<u>103,836</u>	<u>6,416</u>	<u>110,252</u>	<u>150.35%</u>
Economic & Development					
Technology & Education Center Expenses	1,000	1,368	282	1,650	65.00%
	<u>1,000</u>	<u>1,368</u>	<u>282</u>	<u>1,650</u>	<u>65.00%</u>
Capital Outlay -					
General government	-	-	-	-	#DIV/0!
Total capital outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>#DIV/0!</u>
Total expenditures	<u>1,047,500</u>	<u>870,880</u>	<u>148,543</u>	<u>1,019,423</u>	<u>-2.68%</u>
Other financing sources:					
Transfers from Utility Fund	40,000	139,317	80,683	220,000	450.00%
Transfers from Sales Tax Fund	125,000	109,000	-	109,000	-12.80%
Proceeds from sale of Capital Assets	-	6,379	-	6,379	#DIV/0!
Insurance/compensation for loss		69,563	-	69,563	
Inception of Lease	-	-	-	-	#DIV/0!
Total other financing sources	<u>165,000</u>	<u>324,259</u>	<u>80,683</u>	<u>404,942</u>	<u>145.42%</u>
Excess (deficiency) of revenues and other sources over expenditures and	<u>15,700</u>	<u>34,751</u>	<u>(28,542)</u>	<u>6,209</u>	<u>-60.45%</u>

TOWN OF WASHINGTON, LOUISIANA
SPECIAL REVENUE FUND BUDGET--SALES TAX FUND
ESTIMATING SCHEDULES FOR AMENDED BUDGET
Year Ending June 30, 2024

	Year Ended June 30,			2024 Est Actual	% Change
	Original Budget	10 Month Actual	2 Month Estimated		
Revenues:					
Sales tax	\$ 150,000	\$ 136,466	\$ 21,534	\$ 158,000	\$ -
Miscellaneous - interest	5	27	\$ 5	\$ 32	540.00%
Total revenues	<u>150,005</u>	<u>136,493</u>	<u>21,539</u>	<u>158,032</u>	5.35%
Expenditures:					
General government -					
Collection expense	-	1,000	200	1,200	#DIV/0!
Total general government	<u>-</u>	<u>1,000</u>	<u>200</u>	<u>1,200</u>	#DIV/0!
Excess (deficiency) of revenues over expenditures	<u>150,005</u>	<u>135,493</u>	<u>21,339</u>	<u>156,832</u>	4.55%
Other financing uses:					
Transfers to General Fund	(125,000)	(109,000)	-	(109,000)	-12.80%
Transfers to Utility Fund for Sewer	(25,000)	(34,400)	(12,600)	(47,000)	88.00%
Total other financing sources (uses)	<u>(150,000)</u>	<u>(143,400)</u>	<u>(12,600)</u>	<u>(156,000)</u>	4.00%
Change in net position	<u>5</u>	<u>(7,907)</u>	<u>8,739</u>	<u>832</u>	\$ 165

TOWN OF WASHINGTON, LOUISIANA
SPECIAL REVENUE FUND--CEMETERY FUND
ESTIMATING SCHEDULES FOR AMENDED BUDGET
Year Ending June 30, 2024

	Original Budget	Year Ended June 30, 2024		2024 Estimated	% Change
		10 Month Actual	2 Month Estimated		
Revenues:					
Charges for services -					
Interment fees	\$ 3,100	\$ 2,900	\$ 500	\$ 3,400	9.68%
Sale of plots	19,200	26,400	\$ -	\$ 26,400	37.50%
Donations	-	4,140	\$ -	\$ 4,140	#DIV/0!
Permits	2,350	3,525	\$ 600	\$ 4,125	75.53%
Miscellaneous	-	5	\$ 1	\$ 6	#DIV/0!
Total revenues	<u>24,650</u>	<u>36970</u>	<u>1,101</u>	<u>38,071</u>	<u>54.45%</u>
Expenditures:					
General government					
Legal & Audit	0	250	-	250	#DIV/0!
Supplies	0	1162	-	1162	#DIV/0!
Repairs and maintenance	23,000	19500	6,000	25500	10.87%
Dues & Memberships	580	350	-	350	-39.66%
Misc Expenses	520	270	-	270	-48.08%
Total expenditures	<u>24,100</u>	<u>21532</u>	<u>6,000</u>	<u>27,532</u>	<u>14.24%</u>
Excess of revenues over expenditures	<u>550</u>	<u>15438</u>	<u>(4,899)</u>	<u>10,539</u>	<u>1816.18%</u>
Other financing uses:					
Transfers to General Fund	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>#DIV/0!</u>
Change in net positon	<u>\$ 550</u>	<u>15,438</u>	<u>(4,899)</u>	<u>10,539</u>	<u>1816.18%</u>

TOWN OF WASHINGTON, LOUISIANA
UTILITY FUND BUDGET
ESTIMATING SCHEDULES FOR AMENDED BUDGET
Year ending June 30, 2024

	Year Ended June 30, 2024				%
	Original Budget	10 Months Actual	2 Month Estimated	2024 Estimated	
Operating revenues:					
Charges for services -					
Gas sales	\$ 280,000	\$250,175	\$24,000	274,175	-2.08%
Water sales	205,000	\$210,202	\$42,040	252,242	23.04%
Sewer service charges	140,000	123,633	\$24,727	148,360	5.97%
Penalties and fees	25,800	18,636	1,844	20,480	-20.62%
Miscellaneous	1,200	1,304	177	1,481	23.42%
Total revenues	<u>652,000</u>	<u>603,950</u>	<u>92,788</u>	<u>696,738</u>	<u>6.86%</u>
Operating expenses:					
Salaries	222,000	193,044	38,614	231,658	4.35%
Payroll taxes	17,100	15,435	3,088	18,523	8.32%
Utilities	21,000	14,155	2,829	16,984	-19.12%
Telephone/Internet	4,300	4,589	922	5,511	28.16%
Computer Services	7,500	6,195	1,241	7,436	-0.85%
Professional services	42,800	39,144	7,832	46,976	9.76%
Office expenses	10,665	13,620	2,725	16,345	53.26%
Materials & Supplies	20,400	33,725	6,091	39,816	95.18%
General insurance	29,450	32,027	3,628	35,655	21.07%
Natural Gas	80,000	45,239	3,761	49,000	-38.75%
Repairs & Maintenance	30,200	63,127	12,625	75,752	150.83%
Depreciation expense	91,800	-	106,446	106,446	15.95%
Bad debt expense	-	-	-	-	#DIV/0!
Vehicle expenses	10,700	6,157	1,232	7,389	-30.94%
Survey and analysis	-	-	-	-	#DIV/0!
Uniforms	-	-	-	-	#DIV/0!
Equipment Expenses	12,000	5,043	1,021	6,064	-49.47%
Contract labor	-	-	-	-	#VALUE!
Convention & Training	2,500	7,280	104	7,384	195.36%
Miscellaneous	-	11	2	13	#DIV/0!
Total Operating Expenses	<u>602,415</u>	<u>478,791</u>	<u>192,161</u>	<u>670,952</u>	<u>11.38%</u>
Operating income (loss)	<u>\$ 49,585</u>	<u>\$ 125,159</u>	<u>\$ (99,373)</u>	<u>\$ 25,786</u>	<u>-48.00%</u>
Nonoperating revenues:					
State Grants	-	18,281	138,077	156,358	#DIV/0!
Federal Grants	-	-	-	-	#DIV/0!
Gain on disposal of assets	-	-	-	-	#DIV/0!
Insurance Proceeds	-	15,750	-	15,750	#DIV/0!
Interest income	-	286	57	343	#DIV/0!
Misc Non-Operating	-	520	-	520	#DIV/0!
Total nonoperating revenues	<u>-</u>	<u>34,837</u>	<u>138,134</u>	<u>172,971</u>	<u>#DIV/0!</u>
Income before transfers	<u>\$ 49,585</u>	<u>\$ 159,996</u>	<u>\$ 38,761</u>	<u>\$ 198,757</u>	<u>300.84%</u>
Transfers in (out):					
Transfer to General Fund	(40,000)	(139,317)	(80,683)	(220,000)	450.00%
Transfers from Sales Tax Fund	25,000	34,400	12,600	47,000	88.00%
Total transfers out	<u>(15,000)</u>	<u>(104,917)</u>	<u>(68,083)</u>	<u>(173,000)</u>	<u>1053.33%</u>
Change in net position	<u>\$ 34,585</u>	<u>\$ 55,079</u>	<u>\$ (29,322)</u>	<u>\$ 25,757</u>	<u>-25.53%</u>

TOWN OF WASHINGTON, LOUISIANA
UTILITY FUND
ANALYSIS BY DEPARTMENT
Year Ending June 30, 2024

	Gas			Water			Sewer		
	10 Month	2 Month	2024	10 Month	2 Month	2024	10 Month	2 Month	2024
	Actual	Estimated	Estimated	Actual	Estimated	Estimated	Actual	Estimated	Estimated
Revenues:									
Charges for services	\$250,175	\$24,000	\$274,175	\$210,202	\$42,040	\$252,242	\$ 123,633	\$24,727	\$ 148,360
Penalties and fees	9,418	-	\$9,418	8,748	\$1,750	\$10,498	470	\$94	\$ 564
Miscellaneous	420	-	\$420	884	\$177	\$1,061	-	\$0	\$ -
Total revenues	\$260,013	\$24,000	\$284,013	\$219,834	\$43,967	263,801	124,103	24,821	148,924
Operating expenses:									
Salaries	64,348	12,874	77,222	64,348	12,870	77,218	64,348	12,870	77,218
Payroll taxes	5,145	1,030	6,175	5,145	1,029	6,174	5,145	1,029	6,174
Utilities	1,678	334	2,012	6,780	1,356	8,136	5,697	1,139	6,836
Telephone/Internet	1,530	310	1,840	1,530	306	1,836	1,529	306	1,835
Computer Services	2,065	415	2,480	2,065	413	2,478	2,065	413	2,478
Professional Services	13,242	2,651	15,893	13,073	2,615	15,688	12,829	2,566	15,395
Office expenses	5,254	1,052	6,306	4,020	804	4,824	4,346	869	5,215
Materials & Supplies	8,902	1,126	10,028	23,924	4,785	28,709	899	180	1,079
General insurance	12,548	1,623	14,171	13,430	1,648	15,078	6,049	357	6,406
Natural Gas	45,239	3,761	49,000	0	0	-	-	0	-
Repairs and maintenance	2,780	556	3,336	22,092	4,418	26,510	38,255	7,651	45,906
Depreciation expense	0	23,470	23,470	0	37,420	37,420	-	45,556	45,556
Bad debt expense	0	0	-	-	0	-	-	0	-
Vehicle expenses	2,039	408	2,447	2,079	416	2,495	2,039	408	2,447
Survey and analysis	0	0	-	0	0	-	-	0	-
Uniforms	0	0	-	0	0	-	-	0	-
Equipment expenses	1,681	349	2,030	1,681	336	2,017	1,681	336	2,017
Contract labor & Consulting	0	0	-	0	0	-	-	0	-
Convention & Training	6,960	40	7,000	160	32	192	160	32	192
Miscellaneous	0	0	-	0	0	-	11	2	13
Total Operating Expenses	173,411	49,999	223,410	160,327	68,448	228,775	145,053	59,815	218,767
Operating income (loss)	\$86,602	(\$25,999)	\$60,603	\$59,507	(\$24,481)	\$ 35,026	\$ (20,950)	\$ (34,994)	\$ (69,843)