



REGULAR CITY COUNCIL MEETING

June 01, 2021 at 5:30 PM

Council Meeting Room, 101 North State Street,
Abbeville, Louisiana 70510

AGENDA

NOTICE POSTED: May 28, 2021 at 4:00 P.M.

REGULAR ORDER OF BUSINESS

- Call to Order by Mayor
- Roll Call by Kathy Faulk
- Prayer
- Pledge

PERSONNEL

GUESTS

1. Recognition of the Abbeville Angels Baseball Team - Councilman Francis Plaisance.

APPROVAL OF MINUTES

1. To approve the minutes from the May 4, 2021 and May 18, 2021 Council personnel interviews, the May 4, 2021 and May 18, 2021 special City Council meetings, the May 18, 2021 Committee meeting and the May 4, 2021 and May 18, 2021 regular City Council meetings.

PUBLIC COMMENTS

(To allow comments on any of the following items prior to action.)

NEW BUSINESS

1. Ms. Hope McCloskey to discuss her application and the moratorium on food trucks.
2. Presentation and adoption of the financial audit for the fiscal year ended 12/31/2020.
3. To authorize the Mayor to execute all documents relative to the renewal of the health insurance program set for July 1, 2021.
4. To approve payment of the invoice from Terry's Diesel in the amount of \$5,880.34 to repair a firetruck - Chief Jude Mire.
5. To approve the purchase of two metal storage containers for Comeaux Park.
6. To award the contract, from bids submitted, for the abatement of rubbish at 901 E. Oak Street.
7. To award the contract, from bids submitted, for the abatement of rubbish from 109 & 111 N. Guegnon Street.
8. To award the contract, from bids submitted, to cut and remove a tree from 906 Greene Street.
9. To award the contract, from bids submitted, to cut a remove a tree from 811 N. Lamar Street.

OLD BUSINESS

1. None.

DEPARTMENTAL REPORTS AND UPDATES

1. Engineers
2. Public Works Director
3. Main Street Manager
4. Digital Media Assistant

TOPICS FOR DISCUSSION

1. Council Members

ADJOURN

In accordance with the Americans with Disabilities Act,
if you need special assistance, please contact

Mayor Mark Piazza's office at 337-893-8550,
describing the assistance that is necessary.

The Mayor and Council of the City of Abbeville met for personnel interviews on May 18, 2021 at 4:45 P.M., at the regular meeting place, the Council Meeting Room, located at 101 North State Street, Abbeville, Louisiana, with the Honorable Mark Piazza, Mayor presiding.

Members Present: Council Members, Francis Plaisance, Terry Broussard, Brady Broussard, Jr., Francis Touchet, Jr., Mayor Pro-Tem and Roslyn White

Members Absent: None

Also Present: Bill Spearman, Police Chief
Robbie Miquez
Archery Stevens

Mayor Piazza stated we are here to interview two candidates for the Abbeville Police Department.

-01 introduced by Mr. Brady Broussard, Jr. and seconded by Ms. Roslyn White to enter into executive session to conduct an interview with two applicants for the Abbeville Police Department. The motion carried unanimously.

-02 introduced by Ms. Terry Broussard and seconded by Ms. Roslyn White to reconvene the meeting from executive session. The motion carried unanimously.

Mayor Piazza stated that during executive session they interviewed two candidates, Robbie Miquez and Archery Stevens to work at the Abbeville Police Department.

There being no further business to discuss, Mayor Piazza declared this meeting adjourned.

ATTEST:

APPROVE:

Kathleen S. Faulk
Secretary-Treasurer

Mark Piazza
Mayor

The Mayor and Council of the City of Abbeville met for personnel interviews on May 4, 2021 at 5:15 P.M., at the regular meeting place, the Council Meeting Room, located at 101 North State Street, Abbeville, Louisiana, with the Honorable Mark Piazza, Mayor presiding.

Members Present: Council Members, Francis Plaisance, Terry Broussard, Brady Broussard, Jr., Francis Touchet, Jr., Mayor Pro-Tem and Roslyn White

Members Absent: None

Also Present: Jude Mire, Fire Chief
Jared Ruffin

Mayor Piazza stated we are here to interview one candidate for the Abbeville Fire Department.

-01 introduced by Mr. Brady Broussard, Jr. and seconded by Ms. Roslyn White to enter into executive session to conduct an interview with one applicant for the Abbeville Fire Department. The motion carried unanimously.

-02 introduced by Mr. Brady Broussard, Jr. and seconded by Ms. Roslyn White to reconvene the meeting from executive session. The motion carried unanimously.

Mayor Piazza stated that during executive session they interviewed one candidate, Jared Ruffin to work at the Abbeville Fire Department. Mr. Ruffin was recommended by the Fire Chief and his interview committee. Mr. Ruffin is eligible for hire.

There being no further business to discuss, Mayor Piazza declared this meeting adjourned.

ATTEST:

APPROVE:

Kathleen S. Faulk
Secretary-Treasurer

Mark Piazza
Mayor

The Mayor and Council of the City of Abbeville met for a committee meeting on May 18, 2021 at 5:15 P.M., at the regular meeting place, the Council Meeting Room located at 101 North State Street, Abbeville, Louisiana, with the Honorable Mark Piazza, Mayor, presiding.

Members Present: Council Members Francis Plaisance, Terry Broussard Brady Broussard, Jr., Francis Touchet, Jr., Mayor Pro-Tem and Roslyn White

Members Absent: None.

Also Present: Ike Funderburk, City Attorney
Jude Mire, Fire Chief
Bill Spearman, Police Chief
Clay Menard, Public Works Director
Allie Horton, Digital Media Assistant
Lindy Broussard, Centerpoint Energy

Mayor Piazza stated we are here for an Ordinance Committee meeting chaired by Councilwoman Terry Broussard. He turned the floor over to Councilwoman Broussard. Councilwoman Broussard stated we are here to discuss an ordinance pertaining to the Centerpoint Energy Franchise proposal. She asked Ike Funderburk to explain the ordinance.

Mr. Funderburk stated the City of Abbeville and Centerpoint Energy, or its predecessors have had a franchise agreement that have traditionally been for a period of 25 years with a favored nation clause. A favored nation clause is where they pay us as much as they pay any other community in the State that has a franchise agreement with them. 4 1/2% is the going rate right now but if Shreveport again pushes them up, then we would automatically get that increase also. This the standard franchise and is a continuation of the one that was done many, many years ago. He will put into final form, if it meets the approval of the Ordinance Committee, and we will adopt that at our next regular meeting scheduled on June 1, 2021. Mayor Piazza stated that of all the utilities we deal with, like Cox and AT&T, Centerpoint Energy is always the easiest to deal with and the most accommodating. Clay can attest to the work relationship that he has with Lindy and Centerpoint Energy. Centerpoint Energy has been doing a lot of work in Abbeville over the past few years. They have been upgrading their systems. It hasn't always been easy but they have always been right there with their follow up to make sure the work is done properly and in a timely manner. Councilman Broussard agreed that Lindy has always answered the call when we make it and that says a lot about him and the company he works for. It is a pleasure to do business in that way.

-01 introduced by Mr. Francis Touchet, Jr. and seconded by Mr. Francis Plaisance to recommend to the City Council to adopt an ordinance pertaining to the Centerpoint Energy Franchise proposal at their regular meeting scheduled on June 1, 2021. The motion carried unanimously.

There being no further business to discuss, Mayor Piazza declared this meeting adjourned.

ATTEST:

APPROVE:

Kathleen S. Faulk
Secretary-Treasurer

Mark Piazza
Mayor

The Mayor and Council of the City of Abbeville met in regular session on May 4, 2021 at 5:30 P.M., at the regular meeting place, the Council Meeting Room, located at 101 North State Street, Abbeville, Louisiana, with the Honorable Mark Piazza, Mayor, presiding.

Members Present: Council Members, Francis Plaisance, Terry Broussard, Brady Broussard, Jr., Francis Touchet, Jr., Mayor Pro-Tem and Roslyn White

Members Absent: None

Also, Present: Ike Funderburk, City Attorney
Jude Mire, Fire Chief
Bill Spearman, Police Chief
Jason Hebert, Police Department Lieutenant
Clay Menard, Public Works Director
Charlene Beckett, Main Street Manager
Allie Horton, Digital Media Assistant
Todd Vincent, Engineer
Richard Primeaux, Engineer
Richard Minvielle, Grant Consultant
Tommy Picard, QSA
Bridget Levy, Parks and Recreation Board

Mayor Piazza asked Councilwoman Terry Broussard to lead those assembled in prayer. Mayor Piazza asked Councilwoman Roslyn White to lead the assembly in the Pledge of Allegiance.

-01 introduced by Mr. Francis Plaisance and seconded by Mr. Francis Touchet, Jr. to approve the probational appointment of Jared Ruffin to the position of Firefighter with the Abbeville Fire Department, pending all post-hire assessments. The motion carried unanimously.

-02 introduced by Mr. Francis Plaisance and seconded by Ms. Terry Broussard to approve the minutes from the April 6, 2021 and April 20, 2021 special City Council meetings, the April 6, 2021 and April 20, 2021 Committee meetings and the March 16, 2021, April 6, 2021 and April 20, 2021 regular City Council meetings. The motion carried unanimously.

Mayor Piazza asked if there were any comments on any agenda item prior to action from the public. There were none.

Mr. Richard Minvielle stated we took bids on the first six houses for the LCDBG Clearance program. We had four bidders with very competitive prices. This will include complete demolition of everything on the site and we will haul in dirt as needed. The lot will be completely clean. The low bidder was Stallion Oilfield Services at a cost of \$48,310.00. There are 10 other structures that we are working on. All but maybe two have been tested for asbestos. They all have asbestos. The asbestos has to be abated before the house can be demolished. 8 of the 10 houses we have very detailed reports and the others we are awaiting a more detailed report. We hope to expedite things to put a package together and hope to get a turn key job. We hope to hire a contractor with an asbestos abatement license and then a demolition contractor. We will look at those

houses and then divide them up into those packages. We will mail the contract to Stallion tomorrow and we will issue a notice to proceed within 30 days.

-03 introduced by Mr. Francis Plaisance and seconded by Ms. Roslyn White to award the contract for Phase I of the City's LCDBG Clearance Program to demolish six structures to the low bidder, Stallion Oilfield Service, at a cost of \$48,310.00. The motion carried unanimously.

-04 introduced by Mr. Francis Touchet, Jr. and seconded by Mr. Brady Broussard, Jr. to authorize the advertisement for bids for the remaining structures to be demolished for the City's LCDBG Clearance Program once the specifications are finalized to the Mayor's satisfaction. The motion carried unanimously.

Mayor Piazza stated we received a letter from the Governor awarding the City of Abbeville \$1,000,000 as part of the LCDBG. This is for the excessive infiltration issues within the City of Abbeville's sewer collection system. This is from the HUD program. This project will go well into next year. One element of this project is to address the sewer collection issues on the west side of the Vermilion River and it will provide a second river crossing. We have never had that in the history of Abbeville. This will help the sewer problems we have on the west side of the river. This will work in conjunction with the number 4 pump station on Lorraine Street and will increase that capacity. The second element of this project is extending the force main pump station number 13 at Guegnon all the way to the sewer treatment plant. This will allow the City to expedite the removal of wastewater from the collection system. The third element of the project will be a smoke test of the system that will aid in helping us identify the infiltration problems that we have in certain areas of the City. This is a very extensive project that we have waited many years for. Councilman Plaisance asked if we will be able to fix infiltration problems that are not on our right-of-way. Mr. Minvielle stated that this is a rare opportunity that we have. If we find leaks on private property and the resident qualifies based on their income and they give us permission to go on their property, we can do it. We have allocated a portion of this grant to do this. We need to prioritize those. Mr. Todd Vincent stated they are excited to work on this project especially adding the redundancy with the additional river crossing. This will help the entire collection system. The difficult parts will be prioritizing the leaks on private property that we can fix. We hope to bid the project at the end of the year. Mr. Minvielle stated the grant is for construction funds and the City will pay the engineering and consulting.

Plaisance/White
Resolution R21-21

A resolution granting the authority to the Mayor to sign and submit all necessary documents along with adopting certain policies, plans & procedures in connection with the FY 2021 Community Development Block Grant Program for a Sewer System Improvements Project.

The motion carried unanimously.

Plaisance/T. Broussard
Resolution R21-22

A resolution to authorize the Mayor to execute an intergovernmental agreement on behalf of the City to acquire the interest of the Vermilion Parish Police Jury in properties located at 1110 and 1112 Greene Street.

The motion carried unanimously.

-05 introduced by Mr. Brady Broussard, Jr. and seconded by Ms. Terry Broussard to approve the quote to replace the fence at the football field at Comeaux Park for a total price of \$18,436.90 which includes the fence panels from Ideal Steel, the wood from Lowes and the labor provided by Tim Briggs. The motion carried unanimously.

-06 introduced by Mr. Brady Broussard, Jr. and seconded by Mr. Francis Plaisance to approve the quote from Progressive Tractor & Implement in the amount of \$8,401.79 to repair the Street Department backhoe. The motion carried unanimously.

-07 introduced by Ms. Terry Broussard and seconded by Mr. Francis Plaisance to award the contract, from bids submitted, for the removal of a tree on the structure and cutting of grass, weeds and overgrown brush from the entire property located at 206 Alleman Street to Tony Landry at a cost of \$999.00. The motion carried unanimously.

Chief Jude Mire stated that the property next to station #2 may be available for purchase. It is on the south side of the Fire Station on Joffre. After the flood of 2016 we had to tear that station down and rebuild it on the same piece of property because we could not find another piece of property. We would really like to purchase this property because we could have another driveway for the safety of backing up the truck. We would tear down the back wall and move some electrical and water and we would have to move the big fan out of the way. We would rebuild a new driveway on the back side a put a new door. He would like the Council to authorize the Mayor to get an appraisal on the property so we can see if this is feasible. There is a house on the property but it can be moved so the City should be able to sell the house.

-08 introduced by Ms. Roslyn White and seconded by Mr. Brady Broussard, Jr. to authorize the Mayor to get an appraisal on the property next to Fire Station #2. The motion carried unanimously.

-09 introduced by Mr. Francis Plaisance and seconded by Ms. Terry Broussard to approve the proposal from T & T Asphalt, Inc in the amount of \$12,500.00 to fix several road cuts. The motion carried unanimously.

Clay Menard stated this is a company he located that is willing to do a few road cuts at a time instead of having to wait for the other contractor who does very many of them at a time. We used to have to wait until we had a very long list of them now, we won't have to.

Clay Menard, Public Works Director

- *The tree trimming contractor has completed the work. We still have the electrical contractor assisting our electrical department on a day-to-day basis.*
- *We have started doing the dress up around the splashpad so the splashpad can be pressure washed. We have individuals that Charlene found that will paint a layout on the splashpad. Charlene has a copy of the layout. We plan on putting sod around the splashpad once the work is finished. Bayou Fencing has received all the materials for the fencing. We have some more concrete work that we need to do there.*
- *We removed some sidewalks on Lafayette Street and South Jefferson Street. We will get that formed up and we plan on pouring sidewalks there and at the splashpad and a road cut on South St. Valerie.*
- *The Street Construction Foreman will be going on vacation from May 6, 2021 through May 17, 2021.*

- Councilwoman Broussard asked about the situation over there and how that is going. Clay stated things are going well. He had conversations with the lead workers. They are working together and are accomplishing a lot more than when they were split up. He reminds them to spread out and not bunch up. The mini-excavator was down and we just recently had it repaired.
- Councilman Plaisance told Clay that one of the concrete tables had been moved at LaFitte Park and he asked Clay to have the crew move it back.
- Councilwoman White asked about the catch basins on Assay. Clay stated the welder is constructing the grills. The catch basins are finished except for that. She also asked what type of fence will be put around the splashpad. Clay stated it is a black coated chain link fence.

Tommy Picard, Park Director

- We are playing all our rained-out games here instead of Erath.
- He contacted the coach from VC to move all of his stuff out of the concession stand at Sellers Field.
- There will be a tournament here on July 1, 2021. We will use Luquette and Delcambre.
- He needs to order a mound. Asked how he does that. Mayor Piazza stated to get quote, submit it and then we will call Wilda for a PO. Wilda can set up an account with a new vendor if needed. Ike stated to read the purchasing procedures material that he had recently given to him this past week.
- Formed a basketball committee.
- Had a Vermilion Parish Adult Basketball tournament at Abbeville High School. Asked Ike to come up with an agreement for us to use their gym for free since they use our fields for free.
- They changed all the locks at the park so that one key opens everything. He would like the City to pay to change the rest of the locks. It is \$55 per lock and the keys are \$7 each. There are 9 locks that need to be changed. He will bring in the quote.
- He got a set of rules for the tennis court from Youngsville. The hours should be from 8:00 AM to 8:00 PM. Councilman Broussard would like them to check in with the office and have a two-hour limit.
- Got 3 quotes to put a building behind the office. It is a 20 X 20 building with a 15 X 10 lean to. One is \$26,000, one is \$23,000 and the other one is \$15,000. It would be built where the camera is. It is for storage. The container buildings are \$2,000 to \$2,300 each. Councilwoman Broussard asked how long we had to decide on the building. Tommy stated there is no hurry. Councilman Broussard asked Tommy about the metal container buildings. Not these metal ones that can be cut with shears. You don't want it made of thin sheet metal. These are the heavy gauge metal and they can't be broken into. He asked Tommy to bring the data for those at the next meeting. Tommy asked if we can move the cameras.
- Councilwoman White asked for the Parks and Recreation budget for the next meeting.

Charlene Beckett, Main Street Manager

- We have two new businesses downtown, Calabria and Dales' Woodworking.
- We have two more benches that have come in but they have not yet been installed.
- The next Farmers' Market is on May 16, 2021.
- The Daylily Festival is on June 5, 2021. She has 26 vendors registered and some of the vendors have more than one booth space.
- We are not doing the Cleanest City Contest this year.
- We removed the Ligustrum trees in Magdalen Square and planted 6 Little Gem Magnolia trees.

- *We replaced the two holly trees on Pere Megret.*
- *She complimented the City workers for their work.*
- *Councilman Touchet asked if we can force some of the building owners in the downtown area to maintain their buildings? Ike stated they could go through the same process if the building is dilapidated.*
- *Three flower pots have been ordered for the bump out on Pere Megret. She also looked at getting some flower pots for Blacks. She has funding for that.*
- *All garden plots are sponsored in Harmony Park but we don't have enough people who have adopted the beds. Mayor Piazza asked Charlene about the planned layout for the beds and water lines.*

Allie Horton, Digital Media Assistant

- *She did the press for the Abbeville Family Fish Fest and she is keeping track of how many posts and press each City sponsored event gets. That way it is fair across the board and everybody gets the same amount of coverage.*
- *She is updating the addresses of the parks on the City website and she will eventually add Harmony Park.*
- *She is working on changes to the website and adding new sections and an RFP.*
- *It is National Tourism Week this week. She is covering that for Ali.*
- *She has the Garden Tour and Daylily Festival promotions coming up.*

Councilman Francis Plaisance

- *The Abbeville Family Fish Fest is this Saturday, May 8th. It is at LaFitte Drive-In Park and we are still accepting donations. The first 100 kids will receive a gift pack from Wildlife and Fisheries. There will be different prizes that will be given out too. Right now, we have over 200 people registered. Wildlife and Fisheries will be bringing 10 people from their Baton Rouge office. There will also be two enforcement agents that will help with security. The Abbeville Police Department is providing two officers too. He still needs some volunteers to help. It will be a very nice event. Passe Patout will be at televising off and on at LaFitte Park Friday from 5:00 AM to 7:00 AM. There will be four catfish tagged and if you catch one of those, you will receive \$100. Brac will release those on television Friday during the broadcast. It is from 7:00 AM to 12:00 PM. He has received permission from LaFitte Cinema to park on their parking lot if there is an overflow. Lance Broussard is doing the cooking.*
- *Please pray for Richard Sysak and his family. They have lost 5 family members in a short time.*

Councilwoman Terry Broussard

- *She was notified about one hour ago by Dr. Twyla Damond that Pastor August is send a truck here tomorrow from Houston to be located at the Herod grounds. She will get with her after the meeting to get more information.*
- *She found out a couple of weeks ago that Pastor August purchased Herod Home on East St. Victor.*

Councilman Brady Broussard, Jr.

- *Today is International Fireman Day. It is a time to reflect on the great job that the Fire Department does. We have an excellent Fire Department and that doesn't happen without great leadership. He wanted to recognize the Abbeville Fire Department.*
- *Wished all the mothers in the City of Abbeville a Happy Mother's Day this weekend. You are the best workers in our community being mothers.*

- *Recognition for our great Abbeville Garden Club who on Arbor Day planted a new oak tree in LaFitte Park. Thank you to them who are always making our community beautiful.*

Councilman Francis Touchet, Jr.

- *Inquired about an email sent to the Mayor from the housing authority in which they received a grant. That grant is to provide the installation of security cameras, extra street lights and fencing to provide more safety for the residents. He asked Mayor Piazza if they told him what they will be doing. Mayor Piazza stated that this started several months ago when the issue of cameras came up and we were installing cameras in Abbeville and we were also discussing cameras at some of the apartment complexes as well as Live Oak Manor apartments. He contacted the director at the housing authority to see if they had cameras in place and she said they didn't but she was looking at a grant opportunity for that. He encouraged her to do that as it could work with our cameras that we are installing. She applied for it and received a \$250,000 grant. There are only two housing authorities in Louisiana out of 300 that received this grant and they are one of them. She is in the process of looking at the state contract to see what cameras are available and she has been in contact with the Abbeville Police Department. She will work with them as far as camera locations. She is wanting to utilize some of our poles for some of the placement. We will work with her for that because it would be beneficial to us too.*
- *Mayor Piazza stated that he wanted to let Councilman Touchet know that the airport did open up yesterday. Councilman Touchet is the chairman of the Airport Committee.*

Councilwoman Roslyn White

- *Saturday evening at the Red Barn the Young Farmers Fundraiser put on by Farm Bureau will be held.*
- *Tomorrow is SOLA Giving Day. The Community Foundation does an annual fundraiser on May 6th throughout the state. We have at least three organizations in Abbeville: The Christian Service Center, Vermilion Arts Council and Vermilion DAIP. If you want to give to those organizations on SOLA Giving Day, they will get some matching funds. Depending on how much they raise, they can also get additional funds. It is a good day if you are looking to put some money into a non-profit. Visit Solagivingday.org.*
- *A group from Vermilion Parish started the Vermilion Parish Community Foundation which is an arm of the Community Foundation of Acadiana. Recently they received a \$500,000 donation that they will receive if they can match it. They are up to about \$300,000+ in that match. It is an arm of the Community Foundation of Acadiana specifically dedicated to Vermilion Parish and they will use the interest off of the money that they raise to give small grants. One of the first grants was the community garden and the flower pots.*

Mayor Mark Piazza

- *Councilman Touchet asked about the pavilion at McKinley Scott Park. Mayor Piazza stated that we signed the contract and he asked Clay to discuss the topic. Clay Menard stated that we signed a contract with Acadiane' Renovations, Ltd. He could not give us a timeframe when the material will come in because that market is so volatile now. One of the concerns that the Mayor had was the height of elevation. The Mayor came across a pavilion in New Iberia that is very similar to this one. Clay visited that pavilion and spoke to Mr. Hidalgo with Acadiane' Renovations and he directed Clay to Jennings Parks and Recreation. He visited with their director and our pavilion will be about five to six inches lower than New Iberia's. We are two feet higher than the one in Jennings and they have no issues. Where we are is a good height and if we go any higher, we will have to make some modifications to the foundation and do some other type of bracing that would be very costly. Mayor Piazza stated that when we first priced it out, we used six feet as an*

estimate. Once the Council allocated the funds, we wanted to make sure that six feet would be adequate for these guys to play basketball underneath it. He came across that pavilion in New Iberia and sent Clay to measure it. It looks just like ours. We are within five inches of that. The contractor, who does this stuff for a living and comes highly recommended, said if he goes more than the six feet, he is very leery and will have to start changing the foundations. We didn't bargain for that since we had priced it for six feet. He will lift it and add a piece of metal because he didn't feel comfortable doing this higher than six feet. They won't be shooting from half-court but they will be able to shoot three pointers.

There being no further business to discuss, Mayor Piazza declared this meeting adjourned.

ATTEST:

APPROVE:

Kathleen S. Faulk
Secretary-Treasurer

Mark Piazza
Mayor

The Mayor and Council of the City of Abbeville met in special session on May 4, 2021 at 5:00 P.M., at the regular meeting place, the Council Meeting Room located at 101 North State Street, Abbeville, Louisiana, with the Honorable Mark Piazza, Mayor, presiding.

Members Present: Council Members, Francis Plaisance, Terry Broussard, Brady Broussard, Jr., Francis Touchet, Jr., Mayor Pro-Tem and Roslyn White

Members Absent: None

Also, Present: Ike Funderburk, City Attorney
Jude Mire, Fire Chief
Clay Menard, Public Works Director
Allie Horton, Digital Media Assistant
Travis Loftin
Clovis Bessard

Mayor Piazza stated we are here tonight for a special City Council meeting for a public hearing to address two properties. The properties are located at 1003 S. Shireview Circle and 1012 Kibbe Street.

PUBLIC HEARING

1003 S. Shireview Circle – Mr. Travis Loftin was present to represent the property. He stated that his mother passed away in 2017 and his sister was living in the mobile home last year. The mobile home caught fire. She did not have the means to take care of it. The paperwork selling the mobile home to his mother was never filed and it was still in the previous owner's name. Mr. Loftin received a phone call from the previous owner two weeks ago. The previous owner told him that he was being sued because the property is still under his name. Mr. Loftin came down from Baton Rouge last week to put the property in his name. He will make arrangements to remove the mobile home from the property. He found out about a week ago. He would like to find someone who would want the mobile home for scrap purposes but he knows that would take longer than is allowed. He requested 60 days. He understands why people are complaining about it. This should have been taken care of a long time ago. Councilman Broussard stated that he is glad Mr. Loftin understands that the neighbors are complaining because it takes away the value of neighboring property owners. He understands that Mr. Loftin was only notified two weeks ago but the most he can do to suggest to the Council and the Mayor is 30 days. This has been going on for several months and he has received a lot of calls about this. The citizens are asking for action on it. You can talk to Sarah Alpough in our Tax and Permit Department and she can provide a list of contractors who can assist you with this. They may be able to get that done quicker than 30 days. Mr. Loftin stated that he has already spoken to Sarah and she has offered to provide the list to him. Mr. Loftin asked if the entire property needed to be cleared within 30 days or just the structure. Councilman Broussard stated the structure has to be removed within 30 days. Mayor Piazza stated that Councilman Broussard would work with Mr. Loftin for the remainder of the lot.

1012 Kibbe Street – Mr. Clovis Bessard was present to represent the property. He stated that he owns the mobile home and his mother owns the property. Mayor Piazza stated the issue is with

the mobile home. He asked Mr. Bessard what his intentions are for the mobile home. Mr. Bessard stated he wants to tear it down. He is trying to do it himself a little bit at a time. Councilwoman Broussard asked Mr. Bessard how much time he needs. Mr. Bessard requested 30 days to remove the structure completely.

-01 introduced by Mr. Brady Broussard, Jr. and seconded by Mr. Francis Plaisance to condemn the structure located at 1003 S. Shireview Circle and grant the owner 30 days to demolish and remove the structure from the property. The motion carried unanimously.

-02 introduced by Ms. Terry Broussard and seconded by Mr. Francis Plaisance to condemn the structure located at 1012 Kibbe Street and grant the owner 30 days to demolish and remove the structure from the property. The motion carried unanimously.

There being no further business to discuss, Mayor Piazza declared this meeting adjourned.

ATTEST:

APPROVE:

Kathleen S. Faulk
Secretary-Treasurer

Mark Piazza
Mayor

The Mayor and Council of the City of Abbeville met in special session on May 18, 2021 at 5:00 P.M., at the regular meeting place, the Council Meeting Room located at 101 North State Street, Abbeville, Louisiana, with the Honorable Mark Piazza, Mayor, presiding.

Members Present: Council Members, Francis Plaisance, Terry Broussard, Brady Broussard, Jr., Francis Touchet, Jr., Mayor Pro-Tem and Roslyn White

Members Absent: None

Also, Present: Ike Funderburk, City Attorney
Jude Mire, Fire Chief
Bill Spearman, Police Chief
Clay Menard, Public Works Director
Allie Horton, Digital Media Assistant

Mayor Piazza stated we are here tonight for a special City Council meeting for a public hearing to address three properties. The properties are located at 1109 S. Shireview, 109 & 111 N. Guegnon and 901 E. Oak Street.

PUBLIC HEARING

1109 S. Shireview – *No one was present to represent the property. Councilman Broussard stated he would like to pursue this and follow City code for blight and accumulation of junk in the yard. He would like the property to be cleaned up. Police Juror Wayne Touchet has pledged some of his funds to assist in getting that property cleaned up.*

109 & 111 N. Guegnon – *No one was present to represent the property. Councilman Broussard hopes the City can pursue to clean up the yard. We have received numerous complaints. There are no less than six boats and trailers. There are structures. There are no utilities at that address. It is blight and it is an accumulation of things that distract from the beauty of that neighborhood.*

901 E. Oak – *No one was present to represent the property. Councilwoman White would like all the junk and rubbish to be cleaned up from the lot and the City's right of way.*

-01 introduced by Mr. Brady Broussard, Jr. and seconded by Mr. Francis Plaisance to authorize bids to abate all junk and rubbish from the property and the City's right of way at 1109 S. Shireview. The motion carried unanimously.

-02 introduced by Mr. Brady Broussard, Jr. and seconded by Mr. Francis Plaisance to authorize bids to abate all junk and rubbish from the property and the City's right of way at 109 and 111 N. Guegnon. The motion carried unanimously.

-03 introduced by Ms. Roslyn White and seconded by Mr. Francis Plaisance to authorize bids to abate all junk and rubbish from the property and the City's right of way at 901 E. Oak. The motion carried unanimously.

There being no further business to discuss, Mayor Piazza declared this meeting adjourned.

ATTEST:

APPROVE:

Kathleen S. Faulk
Secretary-Treasurer

Mark Piazza
Mayor

The Mayor and Council of the City of Abbeville met in regular session on May 18, 2021 at 5:30 P.M., at the regular meeting place, the Council Meeting Room, located at 101 North State Street, Abbeville, Louisiana, with the Honorable Mark Piazza, Mayor, presiding.

Members Present: Council Members, Francis Plaisance, Terry Broussard, Brady Broussard, Jr., Francis Touchet, Jr., Mayor Pro-Tem and Roslyn White

Members Absent: None

Also, Present: Ike Funderburk, City Attorney
Jude Mire, Fire Chief
Bill Spearman, Police Chief
Jason Hebert, Police Department Lieutenant
Clay Menard, Public Works Director
Allie Horton, Digital Media Assistant
Gene Sellers, Engineer
Richard Primeaux, Engineer
Bridget Levy, Parks and Recreation Board
Tommy Picard, QSA
Charles Vallot, 906 Greene Street

Mayor Piazza asked Councilman Francis Plaisance to lead those assembled in prayer. Mayor Piazza asked Councilman Brady Broussard, Jr. to lead the assembly in the Pledge of Allegiance.

-01 introduced by Ms. Terry Broussard and seconded by Mr. Francis Plaisance to deviate from the agenda to add an item of personnel pertaining to the vacant position of Street Maintenance Foreman. The motion carried unanimously.

-02 introduced by Mr. Francis Plaisance and seconded by Ms. Terry Broussard to approve the probational appointment of Robbie Miguez and Archery Stevens to the position of police officer with the Abbeville Police Department pending successful completion of all post-hire assessments. The motion carried unanimously.

Mayor Piazza stated we have been advertising for the position of Street Maintenance Foreman and we are not at this time able to certify a list of eligibles to present to the Council. There being no list of eligibles, the Council would need to authorize re-advertisement of the vacant position as it is now vacant, as of yesterday, with the official resignation of Marlon Batiste. If the Council also wishes to appoint a provisional appointment, then that would also be appropriate.

-03 introduced by Mr. Francis Plaisance and seconded by Ms. Terry Broussard to authorize re-advertisement of the vacant Street Maintenance Foreman position. The motion carried unanimously.

-04 introduced by Mr. Francis Touchet, Jr. and seconded by Mr. Brady Broussard, Jr. to approve the provisional appointment of Eldridge Harrison, Jr. to the vacant position of Street Maintenance Foreman at the base pay of Range 15. The motion carried unanimously.

-05 introduced by Mr. Francis Plaisance and seconded by Ms. Terry Broussard to ratify bills paid in the month of April 2021. The motion carried unanimously.

Mayor Piazza asked if there were any comments from the public on any agenda item prior to action. There were none.

Councilwoman Broussard stated that Mr. Ronald Darby has requested a three-way stop sign at the intersection of B. K. Stevens and Maude due to speeding.

-06 introduced by Ms. Terry Broussard and seconded by Mr. Francis Touchet, Jr. to authorize the installation of a three-way stop at the intersection of B. K. Stevens Drive and Maude Avenue. The motion carried unanimously.

**B. Broussard/Plaisance
Resolution R21-23**

A resolution adopting the millage rates for the 2021 Tax year.

The motion carried unanimously.

-07 introduced by Mr. Francis Touchet, Jr. and seconded by Ms. Roslyn White to approve payment of partial payment number 2 in the amount of \$787,121.31 payable to Elliott Construction, LLC for the Rehabilitation of the Runway and Partial Taxiway Project. The motion carried unanimously.

-08 introduced by Mr. Francis Touchet, Jr. and seconded by Ms. Roslyn White to approve plan change order #1 for the Rehabilitation of the T-Hangar Taxilane and Apron Areas Project which reflects an increase of \$41,698.20 to add Alternate number 2 work to the project. The motion carried unanimously.

-09 introduced by Ms. Roslyn White and seconded by Mr. Brady Broussard, Jr. to award the contract for the Hollingsworth Street and Cypress Street Improvement Project to the only bidder, Glenn Lege Construction, Inc., in the amount of \$131,038.50. The motion carried unanimously.

Councilwoman White reminded everyone that the Vermilion Parish Police Jury will be paying for one-half, up to \$75,000, of the project.

-10 introduced by Mr. Francis Plaisance and seconded by Mr. Francis Touchet, Jr. to approve the purchase of a motor, in the amount of \$7,800 from Gator Tail for the new Whaly rescue boat. The motion carried unanimously.

Chief Mire stated the boat was used today without a motor because an 18-wheeler flipped over in Coulee Kinney. The boat was donated to the Fire Department by the Abbeville Rotary Club. The Fire Department will train in the pond at LaFitte Park to learn how to utilize the boat. The boat is 14 to 16 feet long. It can go in 12 inches of water. We hope to have the boat ready to present at the next Council meeting.

-11 introduced by Ms. Terry Broussard and seconded by Mr. Francis Plaisance to table awarding the contract, from bids submitted, for the demolition of the structure located at 906 Greene Street and to allow Mr. Charles Vallot to work with Sarah Alpough, with the tax department,

pertaining to the property and to offer a timeline to get the property cleared and to keep in touch with Councilwoman Broussard regarding the progress. The motion carried unanimously.

Mayor Piazza stated that when 906 Greene Street was first discussed, it was decided that we wanted to see what type of bid results we would get if offered for bid as a total package with the tree, the yard, the debris, the asbestos and the building. That doesn't seem like it would be the least expensive or most efficient way to do it. He feels like, before we award this because it is such a high price and there is only one bidder, we might be better off doing each piece separately. There is a family member here and he may want an opportunity to do some of this work himself to try to lighten the burden for the City and his family. Mr. Vallot stated he wanted the City to find a cheaper way to get the property cleared so they can afford to pay the bill. Councilwoman Broussard asked for a timeline for completion of this. Mayor Piazza stated Mr. Vallot will have to get someone to do this. He has no intention of doing the work himself. We have had a hearing on this property already. The tree and the damage were from one of the hurricanes. This property has been to the table a couple of times. We need to come up with a better game plan. Councilwoman Broussard stated she still would need a timeline so Mr. Vallot needs to get with Sarah about this. Mr. Vallot stated he would get with Sarah and keep in touch with Councilwoman Broussard.

-12 introduced by Ms. Terry Broussard and seconded by Mr. Francis Touchet, Jr. to approve the date change of the Anything over Rice cookoff to be held at LaFitte Drive-in Park from May 29, 2021 to June 19, 2021. The motion carried unanimously.

Gene Sellers, Engineer

- *Discussed the Main Street Outfall Project. The pipe has been laid prior to the rain.*
- *Finished the plans for the sidewalk project at the park. He will leave a set of plans in the Mayor's office and the Council's office.*

Richard Primeaux, Engineer

- *Discussed the drainage project. The crossing on 2nd Street has been completed. They started on the Lafayette Street part. We did have some conflicts as we expected. Most of those have been resolved. The project is going well and is ahead of schedule at this time. He will present a pay estimate at the next meeting. The rain storm tested the new pipe. The water initially had to stabilize then it started to flow the way it should. Mayor Piazza stated that a resident of 5th Street called him today to let him know that he already saw a significant difference in his drainage from the work that was done on 2nd Street.*

Ike Funderburk, City Attorney

- *Discussed the American Rescue Plan. On May 10, 2021, the Department of the Treasury issued a 151-page report on its delivery of \$350 billion to state and local governments. The City of Abbeville is schedule to receive \$4.4 million. We will receive 2 payments. The first one will be for ½ of the \$4.4 million which should be received on or about 60 days from the passage of the rescue plan. That is around June 10th. The second payment for the second ½ of the \$4.4 million will be received 365 days after the initial payment. The treasury recommends that the funds be deposited into a single purpose account. The Mayor has authorized accounting to establish such account. By doing this, there will be clear accounting of utilization of the funds. All necessary steps have been taken to expedite the acquisition of the funds. He emailed the Mayor and Council a link to the fact sheet published by the Treasury which goes into greater detail than what is presented tonight. He discussed some of the approved projects and those that are ineligible. The plan allows a municipality to replace lost public section revenue that is attributable to*

COVID. We are in the process of trying to identify any loss of revenue suffered as a result of COVID, especially from the Utility department. The plan encourages the expenditure of these funds by investing in water and sewer infrastructure. We can upgrade facilities, transmission and distribution lines and storage systems. This would include replacement of lead service lines. According to the Mayor, we have been seeking grant funds for years for a project at the water plant. This is the lime project. It is shovel ready to go and would fit in this aspect. Also, wastewater infrastructure projects include treatment plants, managing and treating storm water and subsurface drainage water. At the wastewater treatment plant, we have another shovel ready project for improvements to the clarifiers. These projects are aligned with DEQ and EPA's Clean Water Act. Using that criteria, we won't have problems getting approval for those types of projects. There is also a provision for broadband. Those are the big picture items we can look at for expenditures for the first payments. There are also some things that you can't spend the money on. These are things that we really need to be careful with. The funds may not be used to offset a reduction in net tax revenue from March 3, 2021 through December 31, 2024. That will not affect us because we will not decrease our sales tax. You can't deposit these funds into a pension fund. You can't use these funds to pay off bonded indebtedness. You can't use these funds to satisfy a judgement. You can't use these funds to put into a rainy-day fund or a financial reserve account. You can't go outside of the water or sewer infrastructure or broadband infrastructure. The projects have to fit into water, sewer or broadband. We can't use the money to fix streets or buy park equipment. Those are the restraints put on us by the act. If we don't spend the funds by December 31, 2024 you have to give the money back. The City will be subject to an audit for the utilization of these funds so it is prudent for the City to document the expenditure of these funds minutely to show that the funds are being used for the intended purposes. We will maintain these records in accordance with our normal retention policy. Councilman Touchet stated he disagrees with Ike that it has to be used just for this. We need to consider the negative impact, economically, on the community. This is the perfect opportunity to think outside the box. Broussard and Youngsville are whipping our tails. We need to find a way to bring people into our City or we will lose businesses. Ike stated that there is a provision to allow for the speedy recovery of travel, tourism and hospitality sectors that have been particularly hard hit by COVID. He didn't cover everything and he said that from the get go because time tonight doesn't allow that. The items discussed tonight were very broad strokes with the paintbrush. Councilman Plaisance stated we do need a lot of work in our sewer and water infrastructure however he makes a good point. We do have to be very careful how we spend this money. Mayor Piazza stated it is kind of like a hurricane and FEMA. You spend a bunch of money hiring contract crews, cleaning up and getting your lights back on and fixing roofs and buildings and you hope to get your money back. Once you do, you get audited years later and then if they don't like the project, they take the money back. He was hoping that there would have been a pre-approval process but it doesn't look like the way this will operate. The federal government wants to let you hang yourself out to dry and then they will come back and audit you and then they will take the money back. Councilman Broussard likes the idea of broadband because that is the future. That is an economic development inducement in attracting new businesses. Councilwoman White stated that she would like to continue this conversation in that we can bring the shovel ready projects we have with the estimated costs of those projects. All of them as Council Members speak to their constituents and think about the projects that we think might qualify and continue to have conversations and brainstorming possibilities of how this money might be spent for economic development to help small businesses and for critical infrastructure. She had a very long conversation with Kaptel about fiber optics and broadband infrastructure and she plans to continue those conversations with them.

It is very important if we could expand that infrastructure and make it affordable for businesses in the downtown area. It is another selling point to moving a business downtown. They already have a lot of infrastructure in place coming right through downtown, right up to City Hall and right up to the Courthouse. They already have those main trunk lines. She would like us to pull all the plans for the projects that we have waiting and see those numbers so we can have an idea and then bring our ideas to the table. Maybe we can have a special committee meeting on that. Mayor Piazza agreed that we should have a meeting just on this particular issue and look at some of the shovel ready projects with our engineers. We can also bring in our grant consultant to see if there are other grant opportunities available. Councilman Touchet stated that he is interested in putting turf on four baseball fields at Comeaux Park with this money. Mayor Piazza stated that may not be an appropriate use of these funds according to the guidelines. Also, it would be hard to justify spending \$500,000 when not many children from Abbeville play on those fields. People were in Broussard and Youngsville way before the ballparks were built and those locations have a recreation tax and we do not. Councilman Plaisance stated that some of our problem is the blighted property you see right when you come into town and also our crime. We have to work together on that. Councilwoman Broussard agreed and this bothers her too. We need to attract more businesses and people to come here. Mayor Piazza stated that we all need to start thinking about projects. Councilwoman White stated it would be nice to see if we can get grant opportunities where we could leverage our \$2 million and turn it into \$10 million.

Clay Menard, Public Works Director

- *The Electrical Superintendent will be going out on medical leave tomorrow. We have contractors and Harvey Dubois available. We don't know how long the superintendent will be out at this time.*
- *The sidewalks at the splashpad have been poured. The electrical work is completed. We need to dress up the area, paint the splashpad and install the features. We hope to complete in within the next few weeks.*
- *We hauled dirt at Harmony Park. We excavated the ditch on South Lamar and we will install culverts.*
- *We signed the contract to elevate the pavilion at McKinley Scott Park and the contractor has ordered the materials. He hopes the material will be in within 6 to 8 weeks.*

Tommy Picard, Park Director

- *Baseball season is coming to an end.*
- *Discussed the tennis courts. They close at 9:00 PM. Mayor Piazza asked if he had a keypad lock installed. Tommy said the guy came out but never got back with him. Councilman Broussard stated we need to get that done as soon as possible. We can't afford to repair it again so we have to protect that taxpayer investment. Tommy said he would take care of it tomorrow. Councilwoman White stated it should be locked after each use.*
- *Wants to rent the pavilion and charge a fee instead of just allowing people to reserve it for free. Councilwoman Broussard stated she is not in favor of charging a fee because it is a public park and a public pavilion. Tommy asked about setting a price to use it. Mayor Piazza stated the idea behind the splashpad was to have it open in the summer months where kids could enjoy some coolness in the hot weather but it was also supposed to be made available for birthday parties and festivals and those types of things. We will charge someone if they want to reserve the splashpad for their kid's birthday party. That is something we will have to think about. Councilwoman White stated if we do that then we need to put that money in a special account to build another public pavilion. That way*

you could have a public pavilion and a private pavilion. You could rent one and the other would be for public use.

- *The recessed lights at pavilion #1 are being damaged. Clay Menard stated these are the new lights that were installed when the Rotary Club completed the renovation recently. Tommy asked for something to be installed over the lights to protect them. Mayor Piazza asked Clay to get with an electrician regarding this.*
- *Wants two new metal doors for Luquette Field.*
- *Wants two metal storage containers for Comeaux Park to store equipment and supplies. The 8 X 20 is \$3,200 and the 8 X 40 is \$4,600. Mayor Piazza asked him to submit a firm quote to him so it can be put on the agenda for the next City Council meeting.*
- *There are 10 keys for pavilion #1. Wants to change the locks and wants the City to pay for it. The cost is \$385. Mayor Piazza requested a list from Tommy showing what cores are where, what locks we have, who has keys and who is going to get keys. A year from now you will come back and say you gave a key to this person and a key to another person and we never got it back and now we have to change all the cores. He does not want to go back down that road again. He wants the list in writing.*
- *Councilwoman Broussard asked about registration. Tommy explained that everybody has to register online only and pay at the time of registration. We had so many people that came in and didn't pay. If they don't have access to a computer, they can come to the office. They will pay us there and then we will use our credit card to register them. We are owed \$2,000 from people who did not pay their registration for baseball.*
- *Councilwoman White asked Tommy to have the flyers at the baseball field when there are events going on.*
- *Tommy asked Ike if he had worked on the agreement between Abbeville High School and the City. Ike stated he had not.*

Mayor Mark Piazza

- *The Municipal Employees Civil Service Board meets tomorrow and they will accept the resignation of Tracette. They will be advertising for a part-time director. It is about 20 hours per week. If you have anyone, please ask them to submit their application to either Nicole or Lynn.*
- *The electrical superintendent will be out as Clay reported. He will be out a few weeks. We have a two-man crew, from the tree trimming crew, that is here full-time. We have made contact with LUS and they have assured us that if we have any emergencies, they will respond and help us out. We have also made contact with Shelton Energy and they are on standby in case we have an emergency and we need their assistance. We have backup. They will help us in emergencies. They will not assist us with the normal, everyday maintenance like street lights and tree trimming and those types of things. Those things will take time to get to and hopefully some of the younger guys on the crew will gain some experience while the electrical superintendent is out. We are asking them to step up to the plate and get them into a bucket and start getting some benefit from that.*
- *Richard reported on the drainage project earlier and we did have some compliments in Councilman Broussard's district. We need to get with the drainage board to continue the project to 5th Street and all the way to A. A. Comeaux from the bridge. It is pretty bad and it has grown a lot. That has not been done in many years. Richard stated that he spoke to them already and it is on the drainage board's schedule.*
- *Sandbags are available but we were unable to get dry sand. The Police Jury has sandbags available too. We do have a stock pile of about 200 bags but we were unable to get more dry sand.*

- They had crews cleaning catch basins today and flushing culverts yesterday and today. We will need to catch up on our schedule and he asked Clay to meet with them to do that and the crew might have to work this weekend.
- We spoke in detail about the \$4.4 million. That is something we will have to work on in the near future. Be thinking along those lines. We will put together a series of meetings where we will talk it out and discuss it to see what are the best uses of those finances.

Bill Spearman, Police Chief

- He discussed calls and gave breakdown of those to the Mayor and Council.
- He discussed personnel. He is 6 short. Three are in the hiring process. We hired two of those tonight.
- We have been using the DWI grants. We can only use those for state highways.
- One of his sergeants was in a traffic accident in Lafayette while attending training. Risk Management was notified. His estimate to repair the vehicle is about \$15 shy of the totaled value.
- A week ago, we had a drive by shooting at a residence on Hawthorne. We were able to get the license plate on one of our cameras. Mr. Brooks was able to track him. We are still awaiting the other cameras. There are a few agencies ahead of us. Mayor Piazza asked Chief to have his liaison person for the apartment complexes to go out and do an audit on their camera systems.

Jude Mire, Fire Chief

- He has two on extended sick leave and the one we hired at the last meeting is in the middle of medicals.
- Station #3 on Maude, the garage door motor went out so we are getting that repaired.
- The firetruck at Hebert Substation is being repaired.
- We will begin hydrant testing on May 31, 2021 and it will take approximately two weeks. They will notify as many people as possible. Once we finish that we will paint the fire hydrants.
- He discussed the calls in the last two weeks.
- Beginning 7/1/21, we will begin running full medicals again.
- Councilwoman White asked about the hydrant on E. Vermilion and N. St. Charles. It gets hit all the time. Chief Mire said since he has been chief it has been hit at least 7 or 8 times. He met with the guy who tests them for the PIL and because of the placement of the nearby hydrants, we will abandon that hydrant. We will still have plenty of water to fight fires.

Councilman Francis Plaisance

- The work that we were able to do to alleviate some of the water on Old Kaplan Highway has helped. It still comes up but it recedes a lot quicker.
- He gave a report on the Abbeville Family Fish Fest that was held on May 8th. There were 619 people in attendance. The event was filmed by Paradise Louisiana. It is not on YouTube and it is episode 971. Councilman Touchet is in it. Nobody caught the tagged fish. People came Sunday to fish again. They were fishing this past weekend again. Bridget put a sign that fishing was not allowed in the dog park. Councilman Touchet asked if there is enough fish or will it have to be restocked. Councilman Plaisance stated there is more than enough now as the pond is overstocked. However, Wildlife & Fisheries will continue to restock the pond as needed. Councilman Touchet complimented Councilman Plaisance on the event. There were a lot of people there and they were catching fish. He was afraid we would run out of fish. Councilman Touchet asked that we make sure we have enough signs regarding fishing at your own risk. Councilman Plaisance would like to

open another day for fishing and asked the Council for their thoughts. We really need to keep the fishing out of the dog park. Councilwoman White asked Councilman Plaisance to come up with the rules, days and times and come back with that at the next meeting so everybody can be on the same page. It is not a good idea to let them fish where the dog park is. Tommy asked who monitors the park. Mayor Piazza stated that Bridget is there when the park is open so the hours it opens will depend when Bridget can work.

- *Mayor Piazza asked Tommy to look into installing disc golf at LaFitte Park. His son from Dallas stated that is very popular there. Councilman Broussard stated that we already have it purchased but it was never installed. Tommy said he would look into it because Denise had spoken to him about it recently.*

Councilman Brady Broussard, Jr.

- *Complimented the Garden Club. Over 150 people attended their garden tour.*
- *There were a lot of people at Comeaux Park. These people were not from Abbeville. Those parks were filled. This was girl's softball. It was so wonderful that it became a problem because the out of towners were parking on both sides of the circle and it was impeding traffic. Clay will get the No Parking stencil and paint that area to correct that.*
- *Mayor Piazza stated years ago, when we first agreed to the School Resource Officer, we had agreed to it because the resource officer could serve as Park Security for the summer months. That was a different chief way back then. That was the reason we started the Resource Officer program. Chief Spearman stated the Resource Officer works traffic or training now. Mayor Piazza would like us to get back to that when we can. Tommy wanted security beginning in February. Mayor Piazza stated the high school has to provide their own security.*

There being no further business to discuss, Mayor Piazza declared this meeting adjourned.

ATTEST:

APPROVE:

Kathleen S. Faulk
Secretary-Treasurer

Mark Piazza
Mayor

CITY OF ABBEVILLE, LOUISIANA

Financial Report

Year Ended December 31, 2020

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INDEPENDENT AUDITOR'S REPORT

The Honorable Mark Piazza, Mayor
And Members of the City Council
City of Abbeville, Louisiana

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of City of Abbeville, Louisiana, as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise the basic financial statements of the City's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Basis for Adverse Opinion on Aggregate Discretely Presented Component Units and Qualified Opinion on Aggregate Remaining Fund Information

The financial statements referred to above do not include financial data for the City's legally separate component units. Accounting principles generally accepted in the United States of America require financial data for those component units to be reported with the financial data of the City's primary government unless the City also issues financial statements for the financial reporting entity that include the financial data for its component units. The City has not issued such reporting entity financial statements. The amount by which this departure would affect the assets, liabilities, net position, revenues and expenditures of the governmental activities has not been determined.

Adverse Opinion on Aggregate Discretely Presented Component Units

In our opinion, because of the significance of the matter described in the "Basis for Adverse Opinion on Aggregate Discretely Presented Component Units and Qualified Opinion on Aggregate Remaining Fund Information" paragraph, the financial statements referred to above do not present fairly the financial position of the aggregate discretely presented component units of the City of Abbeville, Louisiana, as of December 31, 2020, or the changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Qualified Opinion on Aggregate Remaining Fund Information

In our opinion, except for the matter described in the "Basis for Adverse Opinion on Aggregate Discretely Presented Component Units and Qualified Opinion on Aggregate Remaining Fund Information" paragraph, the financial statements referred to above present fairly, in all material respects, the financial position of the aggregate remaining fund information of the City of Abbeville, Louisiana, as of December 31, 2020, and the changes in financial position and cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Unmodified Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, and each major fund of the City of Abbeville, Louisiana, as of December 31, 2020, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the budgetary comparison schedules, the schedule of changes in net OPEB liability and related ratios, the schedule of proportionate share of net pension liability, the schedule of contributions, and the schedule of Justice System funding on pages 54-59 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Management has omitted management’s discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of Abbeville, Louisiana’s basic financial statements. The budgetary comparison schedules, combining and individual nonmajor fund financial statements, and the comparative departmental analysis of utility fund are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The budgetary comparison schedules, combining and individual nonmajor fund financial statements and the comparative departmental analysis of utility fund, are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the budgetary comparison schedules, combining and individual nonmajor fund financial statements are fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated May 12, 2021, on our consideration of the City of Abbeville, Louisiana’s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City of Abbeville, Louisiana’s internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City of Abbeville, Louisiana’s internal control over financial reporting and compliance.

Darnall, Sikes & Frederick

A Corporation of Certified Public Accountants

Abbeville, Louisiana
May 12, 2021

**BASIC FINANCIAL STATEMENTS:
GOVERNMENT-WIDE
FINANCIAL STATEMENTS (GWFS)**

CITY OF ABBEVILLE, LOUISIANA

Statement of Net Position
December 31, 2020
With Comparative Totals for December 31, 2019

	Governmental Activities	Business-Type Activities	Total	2019 Totals
ASSETS				
Current assets:				
Cash and interest-bearing deposits	\$ 2,209,829	\$ 1,316,962	\$ 3,526,791	\$ 4,185,991
Receivables, net	827,067	1,834,574	2,661,641	2,563,550
Due from other governmental units	155,299	950,042	1,105,341	103,959
Due from other fund	15,000	-	15,000	-
Inventory-materials and supplies, at cost	4,762	285,466	290,228	329,844
Total current assets	<u>3,211,957</u>	<u>4,387,044</u>	<u>7,599,001</u>	<u>7,183,344</u>
Noncurrent assets:				
Restricted assets:				
Cash and interest-bearing deposits	-	1,003,891	1,003,891	998,920
Capital assets, net	17,921,303	12,439,031	30,360,334	31,503,986
Total noncurrent assets	<u>17,921,303</u>	<u>13,442,922</u>	<u>31,364,225</u>	<u>32,502,906</u>
Total assets	<u>21,133,260</u>	<u>17,829,966</u>	<u>38,963,226</u>	<u>39,686,250</u>
DEFERRED OUTFLOWS OF RESOURCES				
Deferred outflows related to net OPEB	2,641,047	880,349	3,521,396	1,419,228
Deferred outflows related to net pension liability	3,451,867	391,154	3,843,021	2,160,158
	<u>6,092,914</u>	<u>1,271,503</u>	<u>7,364,417</u>	<u>3,579,386</u>
LIABILITIES				
Current liabilities:				
Accounts, salaries and other payables	417,260	805,045	1,222,305	1,165,836
Due to other fund	-	15,000	15,000	-
Capital lease payable, due within on year	48,903	-	48,903	-
Bonds payable, due within one year	714,000	-	714,000	694,000
Total current liabilities	<u>1,180,163</u>	<u>820,045</u>	<u>2,000,208</u>	<u>1,859,836</u>
Noncurrent liabilities:				
Compensated absences	694,764	-	694,764	694,066
Customers deposits	-	1,003,891	1,003,891	998,920
OPEB obligations	17,055,528	5,685,176	22,740,704	19,664,593
Net pension liability	9,787,245	1,661,886	11,449,131	9,521,456
Capital lease payable	48,904	-	48,904	-
Bonds payable	1,830,000	-	1,830,000	2,544,000
Total noncurrent liabilities	<u>29,416,441</u>	<u>8,350,953</u>	<u>37,767,394</u>	<u>33,423,035</u>
Total liabilities	<u>30,596,604</u>	<u>9,170,998</u>	<u>39,767,602</u>	<u>35,282,871</u>
DEFERRED INFLOWS OF RESOURCES				
Deferred inflows related to net OPEB	2,835,935	945,312	3,781,247	4,159,372
Deferred inflows related to net pension liability	1,041,335	43,413	1,084,748	1,236,872
	<u>3,877,270</u>	<u>988,725</u>	<u>4,865,995</u>	<u>5,396,244</u>
NET POSITION				
Net investment in capital assets	15,279,496	12,439,031	27,718,527	28,265,986
Unrestricted	<u>(22,527,196)</u>	<u>(3,497,285)</u>	<u>(26,024,481)</u>	<u>(25,679,465)</u>
Total net position (deficit)	<u>\$ (7,247,700)</u>	<u>\$ 8,941,746</u>	<u>\$ 1,694,046</u>	<u>\$ 2,586,521</u>

The accompanying notes are an integral part of the basic financial statements.

CITY OF ABBEVILLE, LOUISIANA

Statement of Activities
Year Ended December 31, 2020

Activities	Expenses	Program Revenues			Net (Expense) Revenues and Changes in Net Position		
		Fees, Fines, and Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-Type Activities	Total
Governmental activities:							
General government	\$ 2,165,303	\$ 595,589	\$ 646,318	\$ 180,174	\$ (743,222)	\$ -	\$ (743,222)
Public safety:							
Police	3,814,932	59,325	28,842	-	(3,726,765)	-	(3,726,765)
Fire	4,359,763	-	191,438	-	(4,168,325)	-	(4,168,325)
Highways and streets	2,138,888	-	-	-	(2,138,888)	-	(2,138,888)
Culture and recreation	527,533	-	-	-	(527,533)	-	(527,533)
Interest on long-term debt	65,959	-	-	-	(65,959)	-	(65,959)
Total governmental activities	13,072,378	654,914	866,598	180,174	(11,370,692)	-	(11,370,692)
Business-type activities:							
Electric	7,992,380	12,271,063	-	-	-	4,278,683	4,278,683
Water	1,856,080	1,919,963	-	-	-	63,883	63,883
Sewer	1,927,565	1,893,081	-	-	-	(34,484)	(34,484)
Total business-type activities	11,776,024	16,084,107	-	-	-	4,308,083	4,308,083
Total	\$ 24,848,402	\$ 16,739,021	\$ 866,598	\$ 180,174	(11,370,692)	4,308,083	(7,062,609)
General revenues:							
Taxes -							
Property taxes, levied for general purposes					345,704	-	345,704
Property taxes, levied for sewer improvement					86,388	-	86,388
Sales and use taxes, levied for general purposes					5,239,633	-	5,239,633
Payment in lieu of taxes					16,740	-	16,740
Franchise and chain store taxes					199,975	-	199,975
Interest and investment earnings					4,034	20,723	24,757
Gain on disposal of fixed asset					5,907	-	5,907
Miscellaneous					251,030	-	251,030
Transfers					5,484,203	(5,484,203)	-
Total general revenues and transfers					11,633,614	(5,463,480)	6,170,134
Change in net position					262,922	(1,155,397)	(892,475)
Net position (deficit) - December 31, 2019					(7,510,622)	10,097,143	2,586,521
Net position (deficit) - December 31, 2020					\$ (7,247,700)	\$ 8,941,746	\$ 1,694,046

The accompanying notes are an integral part of the basic financial statements.

**BASIC FINANCIAL STATEMENTS:
FUND FINANCIAL STATEMENTS (FFS)**

MAJOR FUNDS

General Fund

The General Fund is used to account for resources traditionally associated with governments which are not required to be accounted for in another fund.

Special Revenue Fund

Sales Tax Fund –

To account for the receipt and use of proceeds of the City's one and one-quarter percent sales and use tax. These taxes are dedicated to the following purposes: constructing, acquiring, improving, and maintaining police and fire department stations and equipment; garbage and waste disposal facilities; streets, sidewalks, and drainage facilities; sewer and sewerage disposal works; park facilities; and paying a portion of the salaries and benefits of City employees.

Enterprise Fund

Utility Fund –

To account for the provision of electric, water, and sewerage services to residents of the City. All activities necessary to provide such services are accounted for in this fund, including, but not limited to, administration, operations, maintenance, financing and related debt service, and billing and collection.

CITY OF ABBEVILLE, LOUISIANA

Balance Sheet
 Governmental Funds
 December 31, 2020
 With Comparative Totals for December 31, 2019

ASSETS	General Fund	Sales Tax Fund	Other Governmental Funds	Totals (Memorandum Only)	
				2020	2019
Cash and interest-bearing deposits	\$ 231,502	\$ 1,071,854	\$ 753,389	\$ 2,056,745	\$ 2,098,229
Receivables:					
Taxes	157,086	429,289	39,275	625,650	476,444
Franchise fees and royalties	147,712	-	-	147,712	164,292
Other	22,953	30,752	-	53,705	46,085
Due from other governments	54,704	96,845	3,750	155,299	103,959
Inventory	4,762	-	-	4,762	4,324
Total assets	<u>\$ 618,719</u>	<u>\$ 1,628,740</u>	<u>\$ 796,414</u>	<u>\$ 3,043,873</u>	<u>\$ 2,893,333</u>
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts payable	\$ 56,004	\$ 2,873	\$ 3,819	\$ 62,696	\$ 184,104
Accrued salaries	23,717	-	-	23,717	171,613
Other accrued liabilities	145,292	-	-	145,292	75,035
Due to other funds	45,000	-	-	45,000	108,250
Total liabilities	<u>270,013</u>	<u>2,873</u>	<u>3,819</u>	<u>276,705</u>	<u>539,002</u>
Fund balances:					
Nonspendable - inventory	4,762	-	-	4,762	4,324
Restricted for economic development	-	-	24,078	24,078	24,078
Restricted for fire protection	-	-	94,071	94,071	90,946
Restricted for sewer improvement	-	-	87,551	87,551	60,882
Restricted for salaries and benefits	-	816,428	-	816,428	410,211
Restricted for capital outlay	-	809,439	-	809,439	875,752
Restricted for airport operations	54,144	-	-	54,144	11,608
Assigned for debt service	-	-	586,895	586,895	574,778
Unassigned	289,800	-	-	289,800	301,752
Total fund balances	<u>348,706</u>	<u>1,625,867</u>	<u>792,595</u>	<u>2,767,168</u>	<u>2,354,331</u>
Total liabilities and fund balances	<u>\$ 618,719</u>	<u>\$ 1,628,740</u>	<u>\$ 796,414</u>	<u>\$ 3,043,873</u>	<u>\$ 2,893,333</u>

The accompanying notes are an integral part of the basic financial statements.

CITY OF ABBEVILLE, LOUISIANA

Reconciliation of the Governmental Funds Balance Sheet
to the Statement of Net Position
December 31, 2020

Total fund balances for governmental funds at December 31, 2020		\$ 2,767,168
Total net position reported for governmental activities in the statement of net position is different because:		
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds. Those assets consist of:		
Land	\$ 898,029	
Construction in progress	144,257	
Buildings, net of \$1,871,610 accumulated depreciation	2,338,330	
Infrastructure, net of \$28,727,599 accumulated depreciation	5,767,663	
Equipment, furniture, and fixtures net of \$4,542,734 accumulated depreciation	2,120,030	
Improvements other than buildings, net of \$15,225,797 accumulated depreciation	<u>6,652,994</u>	17,921,303
Some liabilities are not due and payable in the current period and, therefore, are not reported as liabilities in the funds. Those liabilities consist of:		
Bonds payable	(2,544,000)	
Capital lease payable	(97,807)	
Compensated absences	(694,764)	
OPEB obligations	(17,055,528)	
Net pension liability	<u>(9,787,245)</u>	(30,179,344)
Net deferred outflows and deferred inflows of resources related to OPEB are not due and payable in the current period expenditures and therefore are not reported in the funds		(194,888)
Net deferred outflows and deferred inflows of resources related to pensions are not available to pay current period expenditures and therefore are not reported in the funds		2,410,532
Net position of the Internal Service Funds		<u>27,529</u>
Total net position (deficit) of governmental activities at December 31, 2020		<u>\$ (7,247,700)</u>

The accompanying notes are an integral part of the basic financial statements.

CITY OF ABBEVILLE, LOUISIANA

Statement of Revenues, Expenditures, and Changes in Fund Balances –
 Governmental Funds
 Year Ended December 31, 2020
 With Comparative Totals for the Year Ended December 31, 2019

	General Fund	Sales Tax Fund	Other Governmental Funds	Totals (Memorandum Only)	
				2020	2019
Revenues:					
Taxes	\$ 375,349	\$ 5,239,633	\$ 86,388	\$ 5,701,370	\$ 4,210,927
Licenses and permits	595,589	-	-	595,589	584,714
Intergovernmental	169,292	555,868	321,612	1,046,772	1,349,461
Fines and forfeitures	59,325	-	-	59,325	60,243
Miscellaneous	470,315	1,919	891	473,125	615,080
Total revenues	<u>1,669,870</u>	<u>5,797,420</u>	<u>408,891</u>	<u>7,876,181</u>	<u>6,820,425</u>
Expenditures:					
Current -					
General government	1,750,171	19,932	8,148	1,778,251	1,840,965
Public safety:					
Police	3,465,623	35,386	-	3,501,009	3,044,131
Fire	3,869,532	15,965	-	3,885,497	3,405,465
Highways and streets	1,070,737	214,337	-	1,285,074	1,330,417
Culture and recreation	401,179	5,204	-	406,383	453,889
Capital outlay	31,299	1,092,796	290,213	1,414,308	2,402,403
Debt service -					
Principal retirement	-	48,903	694,000	742,903	661,373
Interest and fiscal charges	-	-	65,959	65,959	83,228
Total expenditures	<u>10,588,541</u>	<u>1,432,523</u>	<u>1,058,320</u>	<u>13,079,384</u>	<u>13,221,871</u>
Excess (deficiency) of revenues over expenditures	<u>(8,918,671)</u>	<u>4,364,897</u>	<u>(649,429)</u>	<u>(5,203,203)</u>	<u>(6,401,446)</u>
Other financing sources (uses):					
Proceeds from capital lease	-	146,710	-	146,710	-
Transfers in	8,959,285	1,757	780,994	9,742,036	8,938,170
Transfers out	<u>(9,592)</u>	<u>(4,173,460)</u>	<u>(89,654)</u>	<u>(4,272,706)</u>	<u>(3,111,074)</u>
Total other financing sources (uses)	<u>8,949,693</u>	<u>(4,024,993)</u>	<u>691,340</u>	<u>5,616,040</u>	<u>5,827,096</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	31,022	339,904	41,911	412,837	(574,350)
Fund balances, beginning	<u>317,684</u>	<u>1,285,963</u>	<u>750,684</u>	<u>2,354,331</u>	<u>2,928,681</u>
Fund balances, ending	<u>\$ 348,706</u>	<u>\$ 1,625,867</u>	<u>\$ 792,595</u>	<u>\$ 2,767,168</u>	<u>\$ 2,354,331</u>

The accompanying notes are an integral part of the basic financial statements.

CITY OF ABBEVILLE, LOUISIANA

Reconciliation of the Statement of Revenues, Expenditures, and
Changes in Fund Balances of Governmental Funds
to the Statement of Activities
Year Ended December 31, 2020

Total net changes in fund balances at December 31, 2020 per Statement
of Revenues, Expenditures and Changes in Fund Balances \$ 412,837

The change in net position reported for governmental activities in the
statement of activities is different because:

Governmental funds report capital outlays as expenditures. However,
in the statement of activities, the cost of those assets is allocated over
their estimated useful lives and reported as depreciation expense.

Capital outlay which is considered expenditures on Statement of Revenues, Expenditures and Changes in Fund Balances	\$ 1,414,308	
Depreciation expense for the year ended December 31, 2020	<u>(1,612,468)</u>	(198,160)

Proceeds on disposal of fixed asset		(16,118)
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Gain on disposal of fixed asset		5,907
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The repayment of debt principal is an expenditure in the governmental
funds, but the repayment reduces long-term liabilities in the statement
of net position. This amount is the net effect of these differences in
the treatment of long-term debt and related items.

Bonds payable	694,000	
Capital lease payable	48,903	

Proceeds from debt issuance on capital lease		(146,710)
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Net increase (decrease) of the Self-Insurance Internal Service Fund		(64,448)
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Excess (deficiency) of compensated absences used over compensated absences earned		(698)
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OPEB benefits (expenses) reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as benefits (expenditures) in governmental funds		(446,863)
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Net effect of pension liability recognition		<u>(25,728)</u>
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Total changes in net position at December 31, 2020 per Statement of Activities		<u>\$ 262,922</u>
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The accompanying notes are an integral part of the basic financial statements.

CITY OF ABBEVILLE, LOUISIANA

Comparative Statement of Net Position
Proprietary Funds
December 31, 2020 and 2019

	Business-type Activities - Enterprise Fund		Governmental Activities - Internal Service Funds	
	2020	2019	2020	2019
ASSETS				
Current assets:				
Cash and interest-bearing deposits	\$ 1,316,962	\$ 1,977,297	\$ 153,084	\$ 158,715
Receivables:				
Accounts	1,059,554	1,180,583	-	-
Unbilled utility receivables	775,020	696,146	-	-
Due from other governmental units	950,042	-	-	-
Due from other funds	-	-	60,000	60,000
Inventory - materials and supplies, at cost	285,466	325,520	-	-
Total current assets	<u>4,387,044</u>	<u>4,179,546</u>	<u>213,084</u>	<u>218,715</u>
Noncurrent assets:				
Restricted assets -				
Cash and interest-bearing deposits	1,003,891	998,920	-	-
Capital assets, net of accumulated depreciation	<u>12,439,031</u>	<u>13,374,312</u>	-	-
Total noncurrent assets	<u>13,442,922</u>	<u>14,373,232</u>	-	-
Total assets	<u>17,829,966</u>	<u>18,552,778</u>	<u>213,084</u>	<u>218,715</u>
DEFERRED OUTFLOWS OF RESOURCES				
Deferred outflows related to OPEB	880,349	354,807	-	-
Deferred outflows related to pension liabilities	<u>391,154</u>	<u>350,426</u>	-	-
	<u>1,271,503</u>	<u>705,233</u>	-	-
LIABILITIES				
Current liabilities:				
Accounts payable	740,159	547,303	185,555	126,738
Accrued salaries payable	39,704	22,662	-	-
Other accrued liabilities	25,182	23,381	-	-
Due to other funds	<u>15,000</u>	<u>15,000</u>	-	-
Total current liabilities	<u>820,045</u>	<u>608,346</u>	<u>185,555</u>	<u>126,738</u>
Noncurrent liabilities:				
Customers' deposits	1,003,891	998,920	-	-
OPEB obligations	5,685,176	4,916,148	-	-
Net pension liability	<u>1,661,886</u>	<u>1,494,347</u>	-	-
Total noncurrent liabilities	<u>8,350,953</u>	<u>7,409,415</u>	-	-
Total liabilities	<u>9,170,998</u>	<u>8,017,761</u>	<u>185,555</u>	<u>126,738</u>
DEFERRED INFLOWS OF RESOURCES				
Deferred inflows related to OPEB	945,312	1,039,843	-	-
Deferred inflows related to pension liabilities	<u>43,413</u>	<u>103,264</u>	-	-
	<u>988,725</u>	<u>1,143,107</u>	-	-
NET POSITION				
Net investment in capital assets	12,439,031	13,374,312	-	-
Unrestricted	<u>(3,497,285)</u>	<u>(3,277,169)</u>	<u>27,529</u>	<u>91,977</u>
Total net position	<u>\$ 8,941,746</u>	<u>\$ 10,097,143</u>	<u>\$ 27,529</u>	<u>\$ 91,977</u>

The accompanying notes are an integral part of the basic financial statements.

CITY OF ABBEVILLE, LOUISIANA

Comparative Statement of Revenues, Expenses, and Changes in Fund Net Position
 Proprietary Funds
 Years Ended December 31, 2020 and 2019

	Business-type Activities- Enterprise Fund		Governmental Activities - Internal Service Funds	
	2020	2019	2020	2019
Operating revenues:				
Charges for services	\$ 15,811,118	\$ 16,492,714	\$2,297,638	\$2,476,508
Other	<u>272,989</u>	<u>311,321</u>	<u>148,378</u>	<u>201,593</u>
Total operating revenues	<u>16,084,107</u>	<u>16,804,035</u>	<u>2,446,016</u>	<u>2,678,101</u>
Operating expenses:				
Electric department	8,637,303	7,376,789	-	-
Water department	1,587,850	674,517	-	-
Sewerage department	1,418,425	770,406	-	-
Depreciation	1,142,644	1,182,330	-	-
Self insurance expenses	<u>-</u>	<u>-</u>	<u>2,510,707</u>	<u>2,591,333</u>
Total operating expenses	<u>12,786,222</u>	<u>10,004,042</u>	<u>2,510,707</u>	<u>2,591,333</u>
Operating income (loss)	<u>3,297,885</u>	<u>6,799,993</u>	<u>(64,691)</u>	<u>86,768</u>
Nonoperating revenues:				
Interest income	20,723	31,523	243	315
Grant revenues	<u>995,325</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total nonoperating revenues	<u>1,016,048</u>	<u>31,523</u>	<u>243</u>	<u>315</u>
Income (loss) before contributions and transfers	<u>4,313,933</u>	<u>6,831,516</u>	<u>(64,448)</u>	<u>87,083</u>
Transfers in (out):				
Transfers in	604,442	384,972	-	-
Transfers out	<u>(6,073,772)</u>	<u>(6,212,068)</u>	<u>-</u>	<u>-</u>
Total transfers in (out)	<u>(5,469,330)</u>	<u>(5,827,096)</u>	<u>-</u>	<u>-</u>
Change in net position	(1,155,397)	1,004,420	(64,448)	87,083
Net position, beginning	<u>10,097,143</u>	<u>9,092,723</u>	<u>91,977</u>	<u>4,894</u>
Net position, ending	<u>\$ 8,941,746</u>	<u>\$ 10,097,143</u>	<u>\$ 27,529</u>	<u>\$ 91,977</u>

The accompanying notes are an integral part of the basic financial statements.

CITY OF ABBEVILLE, LOUISIANA

Comparative Statement of Cash Flows
Proprietary Funds
Years Ended December 31, 2020 and 2019

	Business-type Activities - Enterprise Fund		Governmental Activities - Internal Service Funds	
	2020	2019	2020	2019
Cash flows from operating activities:				
Receipts from customers	\$ 15,853,273	\$ 16,491,317	\$ -	\$ -
Receipts from interfund services provided	-	-	2,297,638	2,476,508
Payments to suppliers	(8,666,896)	(8,768,410)	(2,451,890)	(2,637,909)
Payments to employees	(2,509,014)	(2,410,204)	-	-
Other receipts	<u>272,989</u>	<u>311,321</u>	<u>148,378</u>	<u>235,986</u>
Net cash provided (used) by operating activities	<u>4,950,352</u>	<u>5,624,024</u>	<u>(5,874)</u>	<u>74,585</u>
Cash flows from noncapital financing activities:				
Transfers from other funds	604,442	384,972	-	-
Transfers to other funds	<u>(6,073,772)</u>	<u>(6,212,068)</u>	<u>-</u>	<u>-</u>
Net cash used by noncapital financing activities	<u>(5,469,330)</u>	<u>(5,827,096)</u>	<u>-</u>	<u>-</u>
Cash flows from capital and related financing activities:				
Net proceeds of meter deposits	4,971	20,907	-	-
Grants	45,283	-	-	-
Acquisition of property, plant and equipment	<u>(207,363)</u>	<u>(303,645)</u>	<u>-</u>	<u>-</u>
Net cash provided (used) by capital and related financing activities	<u>(157,109)</u>	<u>(282,738)</u>	<u>-</u>	<u>-</u>
Cash flows from investing activities:				
Interest on investments	<u>20,723</u>	<u>31,523</u>	<u>243</u>	<u>315</u>
Net cash provided by investing activities	<u>20,723</u>	<u>31,523</u>	<u>243</u>	<u>315</u>
Net increase (decrease) in cash and cash equivalents	(655,364)	(454,287)	(5,631)	74,900
Cash and cash equivalents, beginning of year	<u>2,976,217</u>	<u>3,430,504</u>	<u>158,715</u>	<u>83,815</u>
Cash and cash equivalents, end of year	<u>\$ 2,320,853</u>	<u>\$ 2,976,217</u>	<u>\$ 153,084</u>	<u>\$ 158,715</u>

(continued)

The accompanying notes are an integral part of the basic financial statements

CITY OF ABBEVILLE, LOUISIANA

Comparative Statement of Cash Flows
Proprietary Funds (Continued)
Years Ended December 31, 2020 and 2019

	Business-type Activities - Enterprise Fund		Governmental Activities - Internal Service Funds	
	2020	2019	2020	2019
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:				
Operating income (loss)	\$ 3,297,885	\$ 6,799,993	\$ (64,691)	\$ 86,768
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:				
Depreciation	1,142,644	1,182,330	-	-
Changes in current assets and liabilities:				
(Increase) decrease in accounts receivable	42,155	(1,397)	-	-
(Increase) decrease in other receivables	-	-	-	34,393
(Increase) decrease in inventory	40,054	2,066	-	-
Increase (decrease) in accounts payable	192,856	(22,941)	58,817	(46,576)
Increase (decrease) in accrued salaries payable	17,042	3,642	-	-
Increase (decrease) in other accrued liabilities	1,801	(253)	-	-
Increase (decrease) in due to other funds	-	-	-	-
Increase (decrease) in OPEB obligations	148,955	(2,211,696)	-	-
Increase (decrease) in pension obligations	66,960	(127,720)	-	-
Net cash provided (used) by operating activities	<u>\$ 4,950,352</u>	<u>\$ 5,624,024</u>	<u>\$ (5,874)</u>	<u>\$ 74,585</u>
Reconciliation of cash and cash equivalents per statement of cash flows to the balance sheet:				
Cash and cash equivalents, beginning of year -				
Cash and interest-bearing deposits - unrestricted	\$ 1,977,297	\$ 2,452,491	\$ 158,715	\$ 83,815
Cash and interest-bearing deposits - restricted	<u>998,920</u>	<u>978,013</u>	<u>-</u>	<u>-</u>
Total cash and cash equivalents	<u>2,976,217</u>	<u>3,430,504</u>	<u>158,715</u>	<u>83,815</u>
Cash and cash equivalents, end of year -				
Cash and interest-bearing deposits - unrestricted	1,316,962	1,977,297	153,084	158,715
Cash and interest-bearing deposits - restricted	<u>1,003,891</u>	<u>998,920</u>	<u>-</u>	<u>-</u>
Total cash and cash equivalents	<u>2,320,853</u>	<u>2,976,217</u>	<u>153,084</u>	<u>158,715</u>
Net increase (decrease) in cash and cash equivalents	<u>\$ (655,364)</u>	<u>\$ (454,287)</u>	<u>\$ (5,631)</u>	<u>\$ 74,900</u>

The accompanying notes are an integral part of the basic financial statements.

CITY OF ABBEVILLE, LOUISIANA

Notes to Basic Financial Statements

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accompanying financial statements of the City of Abbeville (City) have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. GAAP includes all relevant Governmental Accounting Standards Board (GASB) pronouncements. The accounting and reporting framework and the more significant accounting policies are discussed in subsequent subsections of this note.

Financial Reporting Entity

The City was incorporated on March 13, 1850, by a special charter and operates under a Mayor-Council form of government. The financial reporting entity consists of (a) the primary government, (b) organizations for which the primary government is financially accountable, and (c) other organizations for which the primary government is not accountable, but for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete. Component units are legally separate organizations for which the elected officials of the primary government are financially accountable. In addition, component units can be other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

These financial statements present only the financial activity of the City of Abbeville, the primary government. They do not include the data of the component units necessary for reporting in conformity with generally accepted accounting principles.

Basis of Presentation

Government-Wide Financial Statements (GWFS)

The statement of net position and statement of activities display information about the City of Abbeville, the primary government, as a whole. They include all funds of the reporting entity, except fiduciary funds. The statements distinguish between governmental and business-type activities. Governmental activities generally are financed through taxes, intergovernmental revenues, and other nonexchange revenues. Business-type activities are financed in whole or in part by fees charged to external parties for goods or services. The City's internal service funds are a governmental activity. Internal service fund activity is eliminated to avoid "doubling up" revenues and expenses.

The statement of activities presents a comparison between direct expenses and program revenues for the business-type activities of the City and for each function of the City's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Program revenues include (a) fees, fines, and charges paid by the recipients of goods or services offered by the programs, and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

CITY OF ABBEVILLE, LOUISIANA

Notes to Basic Financial Statements

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Fund Financial Statements

The accounts of the City are organized and operated on the basis of funds. A fund is an independent fiscal and accounting entity with a separate set of self-balancing accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The minimum number of funds is maintained consistent with legal and managerial requirements. Fund financial statements report detailed information about the City.

The various funds of the City are classified into two categories: governmental and proprietary. The emphasis on fund financial statements is on major governmental and enterprise funds, each displayed in a separate column. A fund is considered major if it is the primary operating fund of the City or meets the following criteria:

- a. Total assets, liabilities, revenues, or expenditures/expenses of that individual governmental or enterprise fund are at least 10 percent of the corresponding total for all funds of that category or type; and
- b. Total assets, liabilities, revenues, or expenditures/expenses of the individual governmental or enterprise fund are at least 5 percent of the corresponding total for all governmental and enterprise funds combined

The major funds of the City are described below:

Governmental Funds -

The General Fund is the general operating fund of the City. It is used to account for all financial resources except those required to be accounted for in another fund.

The Sales Tax special revenue fund accounts for the proceeds of a one and one-quarter percent sales and use tax that is legally restricted to expenditures for specific purposes.

Additionally, the City reports the following fund types:

Special revenue funds

Special revenue funds are used to account for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted to expenditures for specific purposes.

Debt service funds

Debt service funds are used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs.

CITY OF ABBEVILLE, LOUISIANA

Notes to Basic Financial Statements

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Capital projects funds

Capital projects funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds and trust funds).

Proprietary Funds -

Proprietary funds are used to account for ongoing organizations and activities that are similar to those often found in the private sector. The measurement focus is based upon determination of net income, financial position, and cash flows. The following are the City's proprietary fund types:

Enterprise funds

Enterprise funds are used to account for operations (a) that are financed and operated in a manner similar to private business enterprises - where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes. The City's enterprise fund is the Utility Fund.

Internal service funds

Internal service funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the governmental unit, or to other governmental units, on a cost-reimbursement basis. The City's internal service fund is the Employee Health Insurance Fund.

Measurement Focus/Basis of Accounting

Measurement focus is a term used to describe "which" transactions are recorded within the various financial statements. Basis of accounting refers to "when" transactions are recorded regardless of the measurement focus applied.

Measurement Focus

On the government-wide statement of net position and the statement of activities, both governmental and business-type activities are presented using the economic resources measurement focus as defined in item b. below.

CITY OF ABBEVILLE, LOUISIANA

Notes to Basic Financial Statements

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

In the fund financial statements, the “current financial resources” measurement focus or the “economic resources” measurement focus is used as appropriate:

- a. All governmental funds utilize a “current financial resources” measurement focus. Only current financial assets and liabilities are generally included on their balance sheets. Their operating statements present sources and uses of available spendable financial resources during a given period. These funds use fund balance as their measure of available spendable financial resources at the end of the period.
- b. The proprietary fund utilizes an “economic resources” measurement focus. The accounting objectives of this measurement focus are the determination of operating income, changes in net position (or cost recovery), financial position, and cash flows. All assets and liabilities (whether current or noncurrent) associated with their activities are reported. Proprietary fund equity is classified as net position.

Basis of Accounting

In the government-wide statement of net position and statement of activities, both governmental and business-type activities are presented using the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset used. Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures (including capital outlay) generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures are recorded only when payment is due.

The proprietary fund utilizes the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset used.

Program revenues

Program revenues included in the Statement of Activities are derived directly from the program itself or from parties outside the City’s taxpayers or citizenry, as a whole; program revenues reduce the cost of the function to be financed from the City’s general revenues.

CITY OF ABBEVILLE, LOUISIANA

Notes to Basic Financial Statements

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Allocation of indirect expenses

The City reports all direct expenses by function in the Statement of Activities. Direct expenses are those that are clearly identifiable with a function. Indirect expenses of other functions are not allocated to those functions, but are reported separately in the Statement of Activities. Depreciation expense is specifically identified by function and is included in the direct expense of each function. Interest on general long-term debt is considered an indirect expense and is reported separately on the Statement of Activities

Assets, Liabilities and Equity

Cash and interest-bearing deposits

For purposes of the Statement of Net Position, cash and interest-bearing deposits include all demand accounts, savings accounts, and certificates of deposits of the City. For the purpose of the proprietary fund statement of cash flows, “cash and cash equivalents” include all demand and savings accounts, and certificates of deposit or short-term investments with an original maturity of three months or less when purchased.

Investments

Under state law the City may deposit funds with a fiscal agent organized under the laws of the State of Louisiana, the laws of any other state in the union, or the laws of the United States. The City may invest in United States bonds, treasury notes and bills, government backed agency securities, or certificates and time deposits of state banks organized under Louisiana law and national banks having principal offices in Louisiana.

Interfund receivables and payables

During the course of operations, numerous transactions occur between individual funds that may result in amounts owed between funds. Those related to goods and services type transactions are classified as “due to and from other funds.” Short-term interfund loans are reported as “interfund receivables and payables.” Long-term interfund loans (noncurrent portion) are reported as “advances from and to other funds.” Interfund receivables and payables between funds within governmental activities are eliminated in the Statement of Net Position.

Receivables

In the government-wide statements, receivables consist of all revenues earned at year-end and not yet received. Major receivable balances for the governmental activities include ad valorem and sales and use taxes. Business-type activities report customer’s utility service receivables as their major receivables. Uncollectible ad valorem taxes or utility service receivables are recognized as bad debts at the time information becomes available which would indicate the uncollectibility of the particular receivable.

CITY OF ABBEVILLE, LOUISIANA

Notes to Basic Financial Statements

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Accounts receivable is stated at cost, net of any allowance for doubtful accounts. The City maintains allowances for doubtful accounts for estimated losses resulting from the failure of customers to make required payments. The City reviews the accounts receivable on a periodic basis and makes allowances where there is doubt as to the collectability of individual balances. In evaluating the collectability of individual receivable balances, the City considers many factors, including the age of the balance, the customer's payment history, its current credit-worthiness and current economic trends. Based on the management's evaluation of each customer, the City considers all remaining accounts receivable to be fully collectible and, therefore, did not provide for an allowance for doubtful accounts.

Prepaid Items

Payments made to vendors for services that will benefit periods beyond December 31, 2020, are recorded as prepaid items.

Inventories

Inventory of the Utility Fund consists of supplies and parts that are valued at weighted average cost. Inventory of the General Fund consists of gas, diesel and oil, at the motor pool barn, that is valued at weighted average cost.

Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets, are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are capitalized at historical cost or estimated cost if historical is not available. Donated assets are recorded as capital assets at their estimated fair market value at the date of donation. The City maintains a threshold level of \$1,000 for capitalizing capital assets.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized. Prior to January 1, 2003, governmental funds' infrastructure assets were not capitalized. These assets have been valued at estimated historical cost.

Depreciation of all exhaustible capital assets is recorded as an allocated expense in the statement of activities, with accumulated depreciation reflected in the statement of net position. Depreciation is provided over the assets' estimated useful lives using the straight-line method of depreciation. The range of estimated useful lives by type of asset is as follows:

Buildings	40-50 years
Equipment	5-10 years
Utility system and improvements	5-40 years
Infrastructure	20-50 years

CITY OF ABBEVILLE, LOUISIANA

Notes to Basic Financial Statements

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

In the fund financial statements, capital assets used in governmental fund operations are accounted for as capital outlay expenditures of the governmental fund upon acquisition. Capital assets used in proprietary fund operations are accounted for the same as in the government-wide statements.

Restricted Assets

Restricted assets include cash and interest-bearing deposits of the proprietary fund that are legally restricted as to their use. The restricted assets are related to the utility system customer's meter deposits and, when applicable, certain bond proceeds designated for electric, water and sewer system improvements.

Compensated Absences

All employees in the classified service shall receive one day of sick leave for each calendar month of service up to a maximum of 180 days. On December 31 of each year the unused accumulated sick leave earned by an employee shall be carried forward to the succeeding year. All accumulated sick leave shall be forfeited upon termination of employment, except in the case of retirement. Retirees are compensated for any unused sick leave at the hourly rate being earned by the employee at retirement.

For all employees, up to 1/3 of the earned, but unused, vacation leave shall be credited to the employee's sick leave account. Any remaining vacation leave shall be carried to the following year. Upon termination of employment, the employee shall be paid for unused vacation. In case of death of the employee, unused vacation shall be paid to the beneficiary of the employee.

For fund financial statements, earned vacation leave and accumulated sick leave that is expected to be liquidated with expendable available financial resources is reported as an expenditure and a current fund liability of the fund that will pay it. In the government-wide statements, amounts of vested or accumulated sick leave that are not expected to be liquidated with expendable available financial resources are recorded as noncurrent liabilities.

Net other post-employment benefit obligations

In adopting the requirements of GASB Statement No. 75, *Accounting and Financial Reporting by Employers for Post – Employment Benefits Other Than Pensions*, during the year ended December 31, 2020, the City recognizes the cost of post-employment healthcare benefits in the year when employee services are received, recognizes a liability for OPEB obligations, known as the net OPEB liability, on the Statement of Net Position, and provides information useful in assessing potential demands on the City's future cash flows. Changes in the net OPEB liability will be immediately recognized as OPEB expense on the Statement of Activities or reported as deferred inflows/outflows of resources depending upon the nature of the change.

CITY OF ABBEVILLE, LOUISIANA

Notes to Basic Financial Statements

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Long-term debt

The accounting treatment of long-term debt depends on whether the assets are used in governmental fund operations or proprietary fund operations and whether they are reported in the government-wide or fund financial statements.

All long-term debt to be repaid from governmental and business-type resources are reported as liabilities in the government-wide statements. Long-term debt for governmental funds is not reported as liabilities in the fund financial statements. The debt proceeds are reported as other financing sources and payment of principal and interest reported as expenditures. The accounting for proprietary fund long-term debt is the same in the fund statements as it is in the government-wide statements.

Equity Classifications

In the government-wide statements, equity is classified as net position and displayed in three components:

- a. Net investment in capital assets – Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowing that are attributable to the acquisition, construction, or improvement of those assets.
- b. Restricted net position – Consists of net assets with constraints placed on the use either by (1) external groups, such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) laws through constitutional provisions or enabling legislation.
- c. Unrestricted net position – All other net assets that do not meet the definition of “restricted” or “net investment in capital assets.”

Fund Equity – Fund Financial Statements

Governmental fund equity is classified as fund balance. GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, provides clearly defined fund balance categories to make the nature and extent of the constraints placed on a government’s fund balance more transparent. The following classifications describe the relative strength of the spending constraints placed on the purposes for which resources can be used:

- Nonspendable: This classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact. Management has classified inventory and prepaid expenditures as being nonspendable as this item is not expected to be converted to cash.

CITY OF ABBEVILLE, LOUISIANA

Notes to Basic Financial Statements

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

- Restricted: This classification includes amounts for which the constraints that have been placed on the use of resources are either:
 - Externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or
 - Imposed by law through constitutional provisions or enabling legislation.
- Committed: This classification includes amounts that can only be used for specific purposes pursuant to constraints imposed by formal action (resolution) of the members of the City Council of Abbeville, which is the entity's highest level of decision-making authority. These amounts cannot be used for any other purposes unless the Council removes or changes the specified use by taking the same type of action that was employed when the funds were initially committed. This classification also includes contractual obligations to the extent that existing resources have been specifically committed for use in satisfying those contractual requirements. The City of Abbeville did not have any committed resources as of year-end.
- Assigned: This classification includes amounts that are constrained by the City of Abbeville's intent to be used for a specific purpose but are neither restricted nor committed. This intent should be expressed by the City Council of Abbeville. The City has assigned resources in the debt service funds for the payment of principal and interest on outstanding debt.
- Unassigned: This classification is the residual fund balance of the General Fund. It also represents fund balance that has not been assigned to other funds and that has not been restricted, committed, or assigned to specific purposes within the General Fund.

When fund balance resources are available for a specific purpose in multiple classifications, the City of Abbeville will generally use the most restrictive funds first in the following order: restricted, committed, assigned, and unassigned as they are needed. However, the City of Abbeville reserves the right to selectively spend unassigned resources first and to defer the use of the other classified funds.

Revenues, Expenditures, and Expenses

Operating Revenues and Expenses

Operating revenues and expenses for proprietary funds are those that result from providing services and producing and delivering goods and/or services. It also includes all revenue and expenses not related to capital and related financing, noncapital financing, or investing activities.

CITY OF ABBEVILLE, LOUISIANA

Notes to Basic Financial Statements

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Expenditures/Expenses

In the government-wide financial statements, expenses are classified by function for both governmental and business-type activities.

In the fund financial statements, expenditures are classified as follows:

Governmental Funds - By Character
Proprietary Fund - By Operating and Nonoperating

In the fund financial statements, governmental funds report expenditures of financial resources. Proprietary funds report expenses relating to use of economic resources.

Interfund Transfers

Permanent reallocations of resources between funds of the reporting entity are classified as interfund transfers. For the purposes of the statement of activities, all interfund transfers between individual governmental funds have been eliminated.

Revenue Restrictions

The City has various restrictions placed over certain revenue sources from state or local requirements. The primary restricted revenue sources include:

<u>Revenue Source</u>	<u>Legal Restrictions of Use</u>
Sales tax	See Note 11
Ad valorem tax (1.37 mills)	City sewer facilities
VPPJ fire prevention revenue	Construction, acquisition, improvement, and maintenance of fire department facilities

Budgets and Budgetary Accounting

The City follows these procedures in establishing the budgetary data reflected in the financial statements.

1. The Mayor prepares a proposed operating budget for the fiscal year and submits it to the City Council not later than fifteen days prior to the beginning of each fiscal year.
2. A summary of the proposed budget is published and the public notified that the proposed budget is available for public inspection. At the same time, a public hearing is called.
3. A public hearing is held on the proposed budget at least ten days after publication of the call for the hearing.

CITY OF ABBEVILLE, LOUISIANA

Notes to Basic Financial Statements

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

4. After the holding of the public hearing and completion of all action necessary to finalize and implement the budget, the budget is adopted through passage of an ordinance prior to the commencement of the fiscal year for which the budget is being adopted.
5. Budgetary amendments involving the transfer of funds from one department, program or function to another or involving increases in expenditures resulting from revenues exceeding amounts estimated require the approval of the City Council.
6. All budgetary appropriations lapse at the end of each fiscal year.
7. Budgets for the general fund and each special revenue fund are adopted on a basis consistent with generally accepted accounting principles (GAAP). Budgeted amounts are as originally adopted or as finally amended by the City Council.

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

NOTE 2 CASH AND INTEREST-BEARING DEPOSITS

Under state law, the City may deposit funds within a fiscal agent bank organized under the laws of the State of Louisiana, the laws of any other state in the Union, or the laws of the United States. The City may invest in certificates and time deposits of state banks organized under Louisiana law and national banks having principal offices in Louisiana.

At December 31, 2020, the City has cash and interest-bearing deposits (book balances) totaling \$4,530,682 as follows:

	<u>Governmental Activities</u>	<u>Business-type Activities</u>	<u>Total</u>
Demand deposits	\$ 71,683	\$ 27,832	\$ 99,515
Money market accounts	2,038,146	1,393,021	3,431,167
Time deposits	<u>100,000</u>	<u>900,000</u>	<u>1,000,000</u>
	<u>\$ 2,209,829</u>	<u>\$ 2,320,853</u>	<u>\$4,530,682</u>

CITY OF ABBEVILLE, LOUISIANA

Notes to Basic Financial Statements

NOTE 2 CASH AND INTEREST-BEARING DEPOSITS (CONTINUED)

These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent bank. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. The City does not have a policy for custodial credit risk. Deposit balances (bank balances) of \$4,973,943 at December 31, 2020, are secured as follows:

Federal deposit insurance	\$ 1,000,000
Pledged securities (Category 3)	<u>5,270,877</u>
Total	<u>\$ 6,270,877</u>

Pledged securities in Category 3 includes uninsured or unregistered investments for which the securities are held by the broker or dealer, or by its trust department or agent, but not in the City's name. Even though the pledged securities are considered uncollateralized (Category 3) Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the City that the fiscal agent has failed to pay deposited funds upon demand.

NOTE 3 RECEIVABLES

Receivables at December 31, 2020 totaling \$2,661,641 consist of the following:

	General	Sales Tax	Other Governmental	Utility	Total
Accounts	\$ -	\$ -	\$ -	\$1,059,554	\$1,059,554
Unbilled utility	-	-	-	775,020	775,020
Taxes:					
Ad valorem	157,086	-	39,275	-	196,361
Sales	-	429,289	-	-	429,289
Franchise fees	147,712	-	-	-	147,712
Other	<u>22,953</u>	<u>30,752</u>	<u>-</u>	<u>-</u>	<u>53,705</u>
Totals	<u>\$ 327,751</u>	<u>\$460,041</u>	<u>\$ 39,275</u>	<u>\$1,834,574</u>	<u>\$2,661,641</u>

CITY OF ABBEVILLE, LOUISIANA

Notes to Basic Financial Statements

NOTE 4 DUE FROM OTHER GOVERNMENTAL UNITS

Amounts due from other governmental units consisted of the following at December 31, 2020:

City Court of Abbeville for court fines and witness fees	\$ 10,695
FEMA	950,042
Housing Authority	16,740
State and local grants for airport improvements	3,750
State and local grants for streetscape project	96,845
State of Louisiana for beer taxes	6,278
Vermilion Parish School Board for resource officer	4,872
Various	<u>16,119</u>
Total	<u>\$ 1,105,341</u>

NOTE 5 CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2020 was as follows:

	<u>Balance</u> 12/31/19	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> 12/31/20
Governmental activities:				
Capital assets not being depreciated:				
Land	\$ 898,029	\$ -	\$ -	\$ 898,029
Construction in progress	238,391	144,257	238,391	144,257
Other capital assets:				
Buildings	4,209,940	-	-	4,209,940
Infrastructure	34,495,262	-	-	34,495,262
Equipment, furniture and fixtures	6,309,408	389,876	36,520	6,662,764
Improvements other than buildings	<u>20,760,225</u>	<u>1,118,566</u>	<u>-</u>	<u>21,878,791</u>
Total	<u>66,911,255</u>	<u>1,652,699</u>	<u>274,911</u>	<u>68,289,043</u>
Less accumulated depreciation				
Buildings	\$ 1,777,732	\$ 93,878	\$ -	\$ 1,871,610
Infrastructure	28,019,208	708,391	-	28,727,599
Equipment, furniture and fixtures	4,175,727	393,316	26,309	4,542,734
Improvements other than buildings	<u>14,808,914</u>	<u>416,883</u>	<u>-</u>	<u>15,225,797</u>
Total accumulated depreciation	<u>48,781,581</u>	<u>1,612,468</u>	<u>26,309</u>	<u>50,367,740</u>
Governmental activities, Capital assets, net	<u>\$ 18,129,674</u>	<u>\$ 40,231</u>	<u>\$ 248,602</u>	<u>\$ 17,921,303</u>

(continued)

CITY OF ABBEVILLE, LOUISIANA

Notes to Basic Financial Statements

NOTE 5 CAPITAL ASSETS (CONTINUED)

	Balance 12/31/2019	Additions	Deletions	Balance 12/31/2020
Business-type activities:				
Capital assets not being depreciated:				
Land	\$ 70,929	\$ -	\$ -	\$ 70,929
Construction in progress	193,455	-	193,455	-
Other capital assets:				
Electric system	13,114,809	127,000	-	13,241,809
Water system	10,737,684	-	-	10,737,684
Sewer system	19,319,224	273,818	-	19,593,042
Building, machinery and equipment	<u>1,918,920</u>	<u>-</u>	<u>-</u>	<u>1,918,920</u>
Total	<u>45,355,021</u>	<u>400,818</u>	<u>193,455</u>	<u>45,562,384</u>
Less accumulated depreciation				
Electric system	9,944,287	321,167	-	10,265,454
Water system	7,670,062	248,505	-	7,918,567
Sewer system	12,712,464	487,747	-	13,200,211
Building, machinery and equipment	<u>1,653,896</u>	<u>85,225</u>	<u>-</u>	<u>1,739,121</u>
Total accumulated depreciation	<u>31,980,709</u>	<u>1,142,644</u>	<u>-</u>	<u>33,123,353</u>
Business-type activities, Capital assets, net	<u>\$13,374,312</u>	<u>\$ (741,826)</u>	<u>\$ 193,455</u>	<u>\$12,439,031</u>

Depreciation expense was charged to governmental activities as follows:

General government	\$ 304,440
Police	108,000
Fire	259,362
Streets	823,817
Culture and recreation	<u>116,849</u>
Total depreciation expense	<u>\$1,612,468</u>

Depreciation expense was charged to business-type activities as follows:

Electric	\$ 355,257
Water	274,073
Sewer	<u>513,314</u>
	<u>\$1,142,644</u>

NOTE 6 AD VALOREM TAXES

Ad valorem taxes attach as an enforceable lien on property as of January 1 of each year. Taxes are levied by the City in September or October and are actually billed to taxpayers in November. Billed taxes become delinquent on January 1 of the following year. The City bills and collects its own property taxes. Property tax revenues are recognized when levied to the extent that they result in current receivables.

CITY OF ABBEVILLE, LOUISIANA

Notes to Basic Financial Statements

NOTE 6 AD VALOREM TAXES (CONTINUED)

For the year ended December 31, 2020, taxes of 6.85 mills were levied on property with assessed valuations totaling \$63,612,923 and were dedicated as follows:

General corporate purposes	5.48 mills
Public improvement (sewer)	<u>1.37 mills</u>
Total	<u>6.85 mills</u>

Total taxes levied were \$435,749. Taxes receivable at December 31, 2020 were \$196,361.

NOTE 7 ACCOUNTS, SALARIES, AND OTHER PAYABLES

The accounts, salaries, and other payables consisted of the following at December 31, 2020:

	Governmental Activities	Business-type Activities	Total
Accounts payable	\$ 62,696	\$ 740,159	\$ 802,855
Accrued salaries	23,717	39,704	63,421
Internal service fund claims	185,555	-	185,555
Other liabilities	<u>145,292</u>	<u>25,182</u>	<u>170,474</u>
Totals	<u>\$ 417,260</u>	<u>\$ 805,045</u>	<u>\$ 1,222,305</u>

NOTE 8 CHANGES IN LONG TERM DEBT

The following is a summary of governmental activities bonds, business-type activities bonds, capital lease obligations, and compensated absences transactions of the City for the year ended December 31, 2020:

	General Obligations	Capital lease Obligations	Compensated Absences	Total
Long-term debt, 12/31/2019	\$3,238,000	\$ -	\$ 694,066	\$3,932,066
Additions	-	146,710	698	147,408
Retirements	<u>(694,000)</u>	<u>(48,903)</u>	<u>-</u>	<u>(742,903)</u>
Long-term debt, 12/31/2020	<u>\$2,544,000</u>	<u>\$ 97,807</u>	<u>\$ 694,764</u>	<u>\$3,336,571</u>

CITY OF ABBEVILLE, LOUISIANA

Notes to Basic Financial Statements

NOTE 8 CHANGES IN LONG TERM DEBT (CONTINUED)

Governmental activities debt at December 31, 2020 is comprised of the following:

Revenue Refunding Bonds, Series 2012, due in annual installments of \$362,000 - \$474,000 through March 1, 2022; bearing interest at 0.50 - 2.25 percent per annum, secured by excess annual revenue.	\$ 935,000
Sales Tax Revenue Bonds, Series 2014, due in annual installments of \$157,000 - \$198,000 through May 1, 2026; bearing interest at 2.33 percent per annum, secured by annual sales tax revenue.	1,121,000
Revenue Bonds, Series 2016, due in annual installments of \$12,000 - \$86,000 through March 1, 2026; bearing interest at 1.00 - 2.25 percent per annum, secured by excess annual revenue.	<u>488,000</u>
Total	<u>\$ 2,544,000</u>

The debt service requirements for these obligations are as follows:

Year Ending <u>December 31,</u>	<u>Governmental Activities</u>	
	<u>Bond Principal</u>	<u>Bond Interest</u>
2021	\$ 714,000	\$ 50,035
2022	733,000	33,614
2023	265,000	22,239
2024	271,000	16,059
2025	277,000	9,742
2026	<u>284,000</u>	<u>3,274</u>
Total	<u>\$ 2,544,000</u>	<u>\$ 134,963</u>

NOTE 9 EMPLOYEE RETIREMENT

Plan Descriptions

The City participates in three state-administered cost-sharing multiple-employer retirement systems, which together cover substantially all of the City's full-time employees: Municipal Employees' Retirement System (MERS), Municipal Police Employees' Retirement System (MPERS), and Firefighters' Retirement System (FRS) of the State of Louisiana. These systems are cost-sharing, multiple-employer defined benefit pension plans administered by separate boards of trustees. Article 10, Section 29 of the Louisiana Constitution of 1974 assigns the authority to establish and amend benefit provisions to the state legislature. The systems issue annual, publicly-available financial reports that include financial statements and required supplementary information for the systems. Although separately administered by their respective boards of trustees, these systems are established and regulated by acts of the Louisiana Legislature with respect to membership and contribution requirements, plan benefits, and actuarial determination of funding requirements as provided by the state constitution.

CITY OF ABBEVILLE, LOUISIANA

Notes to Basic Financial Statements

NOTE 9 EMPLOYEE RETIREMENT (CONTINUED)

Additional disclosures with respect to GASB 68 to the City's participation in these systems are provided below. The reports for MERS, MPERS, and FRS may be obtained at www.mersla.com, www.lampers.org, and www.lafirefightersret.com respectively. The Municipal Employees' Retirement System (MERS) issues a publicly available financial report, which may be obtained by writing to that system at 9737 Office Park Boulevard, Baton Rouge, LA 70809. The financial report for the Municipal Police Employees' Retirement System (MPERS) may be obtained by writing to that system at 8401 United Plaza Boulevard Suite 270, Baton Rouge, LA 70809-7017. The financial report for the Firefighters' Retirement System (FRS) may be obtained by writing to that system at P.O. Box 94095, Capitol Station, Baton Rouge, LA 70804-9095.

Plan Description - MERS

MERS was originally established by Act 356 of the 1954 regular session of the Legislature of the State of Louisiana and is composed of two distinct plans, Plan A and Plan B, with separate assets and benefit provisions. All employees of the City of Abbeville are members of Plan B. All permanent employees working at least 35 hours per week who are not covered by another pension plan and are paid wholly or in part from municipal funds and all elected municipal officials are eligible to participate in MERS.

Plan Description – MPERS

All full-time police department employees engaged in law enforcement are required to participate in MPERS providing he or she does not have to pay social security and providing he or she meets the statutory criteria. MPERS provides retirement benefits for municipal police officers. The projections of benefit payments in the calculation of the total pension liability includes all benefits to be provided to current active and inactive employees through MPERS in accordance with benefit terms and any additional legal agreements to provide benefits that are in force at the measurement date. Benefit provisions are authorized within Act 189 of 1973 and amended by LRS 11:2211-11:2233.

Plan Description – FRS

The Firefighters' Retirement System (FRS) is the administrator of a cost-sharing multiple-employer plan. Membership in the System is a condition of employment for any full-time firefighters who earn at least \$375 per month and are employed by any municipality, parish, or fire protection district of the State of Louisiana in addition to employees of the Firefighters' Retirement System. The System provides retirement benefits for their members. The projections of benefit payments in the calculation of the total pension liability includes all benefits to be provided to current active and inactive employees through the System in accordance with benefit terms and any additional legal agreements to provide benefits that are in force at the measurement date.

CITY OF ABBEVILLE, LOUISIANA

Notes to Basic Financial Statements

NOTE 9 EMPLOYEE RETIREMENT (CONTINUED)

Benefit provisions are authorized within Act 434 of 1979 and amended by LRS 11:2251-11:2272. The following is a brief description of the plan and its benefits and is provided for general information purposes only. Participants should refer to the appropriate statutes for more complete information.

Any person who becomes an employee as defined in RS 11:2252 on and after January 1, 1980 shall become a member as a condition of employment.

No person who has attained age 50 or over shall become a member of the System, unless the person becomes a member by reason of a merger or unless the System received an application for membership before the applicant attained the age of fifty. No person who has not attained the age of 18 years shall become a member of the System.

Any person who has retired from service under any retirement system or pension fund maintained basically for public officers and employees of the state, its agencies or political subdivisions, and who is receiving retirement benefits therefrom may become a member of this System, provided the person meets all other requirements for membership. Service credit from the retirement system or pension plan from which the member is retired shall not be used for reciprocal recognition of service with this System, or for any other purpose in order to attain eligibility or increase the amount of service credit in this System.

Benefits Provided

Retirement Benefits – MERS (Plan B)

Members with ten years of creditable service may retire at age sixty; members with thirty years of service may retire at any age. The monthly retirement allowance is equal to two percent of the member's final compensation multiplied by his years of creditable service; elected officials receive an additional one-half percent of final compensation for each year of such elected service.

Employees whose first employment making them eligible for membership occurs on or after January 1, 2013 will become members of Tier 2. Normal retirement eligibility in Tier 2 is at age 67 with seven years of service credit, at age 62 with ten years of service credit, or age 55 with thirty years of service credit. Members are eligible for an actuarially reduced early retirement at twenty-five years of service credit. Retirement benefits are based on a 2% accrual rate. Employee contributions are set by the Board of Trustees within a range of 4% to 6%.

Final compensation is the employee's average salary over the 36 consecutive or joined months that produce the highest average for a member whose first employment made him or her eligible for membership in the system on or before June 30, 2006. Final compensation is the employee's average salary over the 60 consecutive or joined months that produce the

ITY OF ABBEVILLE, LOUISIANA

Notes to Basic Financial Statements

NOTE 9 EMPLOYEE RETIREMENT (CONTINUED)

highest average for a member whose first employment made him or her eligible for membership in the system after June 30, 2006. Employees who terminate with at least the amount of creditable service stated above, and do not withdraw their employee contributions, may retire at the ages specified above and receive the benefit accrued to their date of termination.

Retirement Benefits – MPERS

Members of MPERS with membership beginning prior to January 1, 2013 are eligible for regular retirement after he or she has been a member of MPERS and has 25 years of creditable service at any age or has 20 years of creditable service and is age 50 or has 12 years of creditable service and is age 55. A member is eligible for early retirement after he or she has been a member of MPERS for 20 years of creditable service at any age with an actuarially reduced benefit. Members are entitled to a retirement benefit, payable monthly for life, equal to three and one-third percent (3.33%) of the member's final compensation (employee's average salary over the 36 consecutive or joined months that produce the highest average) multiplied by the member's years of creditable service.

Members of MPERS with membership beginning on or after January 1, 2013 are eligible for regular retirement, early retirement, disability and survivor benefits based on Hazardous Duty and Non-Hazardous Duty sub plans. Under the Hazardous Duty sub plan, a member is eligible for regular retirement after he or she has been a member of MPERS and has 25 years of creditable service at any age or has 12 years of creditable service at age 55. Under the Non-Hazardous Duty sub plan, a member is eligible for regular retirement after he or she has been a member of MPERS and has 30 years of creditable service at any age, 25 years of creditable service at age 55 or 10 years of creditable service at age 60. Under both sub plans, a member is eligible for early retirement after he or she has been a member of MPERS for 20 years of creditable service at any age, with an actuarially reduced benefit from age 55.

Under the Hazardous and Non-Hazardous Duty sub plans, the benefit rates are three percent and two and a half percent, respectively, of average final compensation (average monthly earnings during the highest 60 consecutive months or joined months if service was interrupted) per number of years of creditable service not to exceed 100% of final salary.

In 1999, the State Legislature authorized MPERS to establish an Initial Benefit Option program. This is available to MPERS members who are eligible for regular retirement but have not participated in DROP. This program provides both a one-time single sum payment of up to 36 months of the regular monthly retirement benefit, plus a reduced monthly retirement benefit for life.

Retirement Benefits – FRS

All full-time firefighters for the City who are engaged in fire protection are eligible to participate in FRS. A member who has completed 20 years of creditable service, has been a member at least 1 year, and has reached the age of 50 is eligible for retirement. A member

CITY OF ABBEVILLE, LOUISIANA

Notes to Basic Financial Statements

NOTE 9 EMPLOYEE RETIREMENT (CONTINUED)

with at least 12 years of service who has reached the age of 55 is eligible for retirement provided he has been a member for at least 1 year. Upon retirement the benefit amount is 3-1/3 percent of average final compensation multiplied by years of creditable service, not to exceed his average final compensation. Average final compensation is the member's average annual earned compensation for any period of 36 successive or joined months of service that produces the highest average. The system also provides death and disability benefits. Benefits are established by state statute.

Deferred Retirement Option

In lieu of terminating employment and accepting a service retirement allowance, any member of MERS who is eligible to retire may elect to participate in the deferred retirement option plan (DROP) for up to three years and defer the receipt of benefits. A MERS member may participate in DROP only once. During participation in the plan, employer contributions are payable but employee contributions cease. The monthly retirement benefits that would be payable, had the person elected to cease employment, are credited to the MERS member's individual DROP account. Interest is earned when the member has completed DROP participation. Upon termination of employment prior to or at the end of the participation period, the member may receive a lump sum from the account or a true annuity based on the account balance. If employment is not terminated at the end of the three year DROP participation period, payments into the DROP account cease and the person resumes active contributing membership in MERS.

A member of MPERS is eligible to enter DROP when he or she is eligible for regular retirement based on the members' sub plan participation. At the entry date into DROP, employee and employer contributions cease. The amount deposited into the DROP account for MPERS members is equal to the benefit computed under the retirement plan elected by participant date of application. Interest is earned when the MPERS member has completed DROP participation.

Upon termination of employment prior to or at the end of the participation period, the MPERS member may receive a lump sum from the account or a true annuity based on the account balance.

A member of FRS may elect to participate in the deferred retirement option plan (DROP) for up to 36 months, after completing 20 years of creditable service and age 50 or 25 years at any age. Upon commencement of participation in the deferred retirement option plan, employer and employee contributions to the System cease. The monthly retirement benefit that would have been payable is paid into the deferred retirement option plan account. Upon termination of employment, from the account or an annuity based on the deferred retirement option plan account balance in addition to his regular monthly benefit. If employment is not terminated at the end of the 36 months, the participant resumes regular contributions to the System. No payments may be made from the deferred retirement option plan account until the participant

CITY OF ABBEVILLE, LOUISIANA

Notes to Basic Financial Statements

NOTE 9 EMPLOYEE RETIREMENT (CONTINUED)

retires. Effective June 16, 1999, members eligible to retire who do not choose to participate in DROP may elect to receive, at the time of retirement, an initial benefit option (IBO) in an amount up to 36 months of benefits, with an actuarial reduction of their future benefits. Such amounts may be withdrawn or remain in the IBO account earning interest at the same rates as the DROP account.

Disability Benefits

A member of MERS Plan B is eligible to retire and receive a disability benefit if he or she has at least 10 years of creditable service. Twenty years of creditable service are required in order for a member to have a vested disability benefit. A disabled member receives a normal retirement allowance if eligible under regular retirement provisions; if he is not eligible for a normal retirement allowance, he receives a disability benefit equal to the lesser of:

1. Thirty percent of his final average compensation or two percent of his final average compensation multiplied by his years of creditable service; whichever is greater; and
2. Two percent of his final average compensation multiplied by his years of creditable service projected to his earliest normal retirement age.

A member of MPERS is eligible to retire and receive a disability benefit if he or she has been certified as disabled by the State Medical Disability Board. If the disability incurred is job-related, there is no minimum creditable service requirement. If the disability is non-job-related, a minimum of 10 years of creditable service is required if the member was employed on or after July 1, 2008. Members of MPERS employed prior to July 1, 2008 must have a minimum of 5 years of creditable service to be eligible to retire with disability benefits if the disability incurred is non-job-related. The disability benefit received by a MPERS member is equal to three percent of his or her final average compensation multiplied by years of creditable service (not less than 40%, nor more than 60% of final average compensation). At the time the disabled MPERS member reaches normal retirement age, he or she will have the option to continue to receive the disability retirement benefit or to receive his or her vested retirement benefit.

A member of FRS is eligible to retire and receive a disability benefit if he or she has been officially certified as disabled by the State Medical Disability Board. Any member totally disabled from injury in the line of duty, shall be paid, on a monthly basis, an annual pension of 60.0% of the average final compensation being received at the time of disability. Any member who has become disabled or incapacitated because of continued illness or as a result of any injury received, even though not in the line of duty, and who has 5 years of creditable service, but is not eligible for retirement under the provisions of R. S. 11:2256 may apply for retirement under the provisions of R. S. 11:2258 and shall be retired on 75.0% of the retirement salary to which he would be entitled under R. S. 11:2256 if he were otherwise eligible there under or 25.0% of the member's average salary, whichever is greater.

CITY OF ABBEVILLE, LOUISIANA

Notes to Basic Financial Statements

NOTE 9 EMPLOYEE RETIREMENT (CONTINUED)

Any retired member or DROP plan participant who becomes disabled for any reason provided for by law shall be permitted to apply for conversion of a service retirement to a service connected disability retirement under R. S. 11:2258(B)(1)(e). Should a member who is on disability retirement die and leave a surviving spouse, the surviving spouse shall receive a benefit of \$200 per month. When the member takes disability retirement, he may, in addition, take an actuarially reduced benefit in which case the member's surviving spouse shall receive 50% of the disability benefit being paid immediately prior to the death of the disabled retiree. If the surviving spouse remarries prior to age 55, such benefits shall cease; however, the benefits shall resume upon subsequent divorce or death of the new spouse, and the approval of the board of trustees.

Survivor's Benefit

The surviving spouse of a MERS Plan B member who was eligible for normal retirement at the time of death receives an automatic option two benefit. The surviving spouse of a member with five or more years of creditable service and not eligible for normal retirement at the time of death receives either 30% of the member's final compensation payable to the spouse when they attain age 60 or an actuarial equivalent of 30% of the deceased member's final compensation, but not less than 15% of such final compensation. Survivor benefits are also payable to the surviving spouses of former members who have not withdrawn their accumulated contributions and who have at least twenty years of creditable service. The benefits payable are the actuarial equivalent of the Option 2 benefits that would have become payable to the surviving spouse at the time the former member would have begun receiving deferred normal retirement benefits, had the MERS Plan B member survived until that date, elected Option 2, and died at that time.

Survivor benefits for MPERS members are payable to the surviving spouse or surviving minor child/children of a deceased active contributing member or a deceased disability retiree. Survivor benefits are not payable to survivors of retirees receiving benefits under the provisions of early or normal service retirement. The maximum benefit for a surviving spouse of a MPERS member is equal to the regular retirement formula, regardless of age, but not less than 40% or more than 60% of the deceased member's final average compensation. There is no requirement for minimum years of creditable service.

If the MPERS member is killed in the line of duty, the surviving spouse shall receive a benefit equal to 100% of the deceased member's final average compensation, less any survivor benefits payable to a child or children. Each surviving minor child of the MPERS member will receive a benefit equal to 10% of deceased member's final average compensation or \$200 per month, whichever is greater. Benefits for a surviving child cease upon the child's attainment of age 18 or upon marriage, whichever occurs first. The benefit may continue after age 18 if the child meets certain educational or disability requirements. The surviving minor child may receive an increased benefit if there is no surviving spouse of the MPERS member.

CITY OF ABBEVILLE, LOUISIANA

Notes to Basic Financial Statements

NOTE 9 EMPLOYEE RETIREMENT (CONTINUED)

Survivor benefits for FRS are payable to survivors of a deceased member who dies and is not eligible for retirement as follows. If any member is killed in the line of duty and leaves a surviving eligible spouse, the spouse is entitled to an annual benefit equal to two-thirds of the deceased member's final compensation. If any member dies from a cause not in the line of duty, the surviving spouse is entitled to an annual benefit equal to 3% of the deceased member's average final compensation multiplied by his total years of creditable service; however, in no event is the annual benefit less than 40% nor more than 60% of the deceased member's average final compensation. Children of the deceased member are entitled to the greater of \$200 per month or 10% of average final compensation (not to exceed 100% of average final compensation) until reaching the age of eighteen or until the age of twenty-two if enrolled full-time in an institution of higher learning, unless the surviving child is physically handicapped or mentally retarded in which case the benefit is payable regardless of age. If a deceased member dies leaving no surviving spouse, but at least one minor child, each child is entitled to receive forty percent of the deceased's average final compensation, not to exceed an aggregate of sixty percent of average final compensation.

Cost of Living Increases

MERS is authorized under state law to grant an annual cost of living adjustment to members who have been retired for at least one year. The adjustment cannot exceed 2% of the retiree's original benefit and may only be granted if sufficient funds are available. The cost of living increase must be paid from investment income in excess of normal requirements.

MPERS is authorized to provide annual cost of living adjustments to members who have been retired for at least one full fiscal year. The adjustment cannot exceed 3% in any given year. The Board is authorized to provide an additional 2% COLA, computed on the member's original benefit, to all regular retirees, disability, survivors, and beneficiaries who are 65 years of age or older on the cut-off date which determines eligibility. MPERS members who elect early retirement are not eligible for a cost of living adjustment until they reach regular retirement age.

The present value of future FRS retirement benefits are based on benefits currently being paid by the System and includes previously granted cost of living increases. The present values do not include provisions for potential future increases not yet authorized by the Board of Trustees as they were deemed not to be substantively automatic.

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CITY OF ABBEVILLE, LOUISIANA

Notes to Basic Financial Statements

NOTE 9 EMPLOYEE RETIREMENT (CONTINUED)

Contributions

The MERS, MPERS, and FRS employer contribution rates are established annually under LRS 11:101-11:104 by the Public Retirement Systems' Actuarial Committee (PRSAC), taking into consideration the recommendation of the system's actuary. Each plan pays a separate actuarially-determined employer contribution rate. For January 1, 2020 through June 30, 2020, the employer contribution rates for MERS Plan B, MPERS, and FRS were 14.00%; 32.50%; and 27.75%, respectively. For July 1, 2020 through December 31, 2020, the employer contribution rates for MERS Plan B, MPERS, and FRS were 15.50%; 32.50%; and 32.25%, respectively. Employer contributions to MERS, MPERS, and FRS were \$363,111; \$459,854; and \$644,597 respectively, for the year ended December 31, 2020.

Employees participating in MERS are required to contribute 5.00%; employees participating in MPERS are required to contribute 8.00%; employees participating in the FRS are required to contribute 10.00%.

Contributions received by a pension plan from non-employer contributing entities that are not in a special funding situation are recorded as revenue by the respective pension plan. MERS receives ad valorem taxes and state revenue sharing funds. MPERS receives insurance premium tax monies appropriated by the legislature each year based on an actuarial study. FRS receives insurance premium tax monies appropriated by the legislature each year based on an actuarial study. The City of Abbeville recognizes revenue in an amount equal to its proportionate share of the total contributions to the pension plan from these non-employer contributing entities. During the year ended December 31, 2020, the City of Abbeville recognized revenue as a result of support received from non-employer contributing entities of \$83,505 for its participation in MERS; \$82,934 for its participation in MPERS; and \$210,648 for its participation in the FRS.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

The following table reflects the City's reported net pension liability, pension expense, proportionate share of the net pension liability and changes in proportion as of December 31, 2020:

	<u>MERS</u>	<u>MPERS</u>	<u>FRS</u>	<u>Total</u>
Net Pension Liability	<u>\$ 2,721,209</u>	<u>\$ 3,516,513</u>	<u>\$ 5,211,409</u>	<u>\$11,449,131</u>
Pension (Benefit) Expense	<u>\$ 58,581</u>	<u>\$ 20,525</u>	<u>\$ 13,582</u>	<u>\$ 92,688</u>
Proportion of Net Pension Liability	3.0028%	0.3805%	0.7518%	
Change in Proportion Increase (Decrease)	0.14%	0.03%	0.14%	

CITY OF ABBEVILLE, LOUISIANA

Notes to Basic Financial Statements

NOTE 9 EMPLOYEE RETIREMENT (CONTINUED)

The net pension liabilities were measured as of June 30, 2020 and the total pension liabilities used to calculate the net pension liability were determined by actuarial valuations as of that date. The City of Abbeville's proportion of the net pension liability for each retirement system was based on a projection of the City of Abbeville's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined.

At December 31, 2020, the City of Abbeville reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

Deferred Outflows of Resources

	<u>MERS</u>	<u>MPERS</u>	<u>FRS</u>	<u>Total</u>
Differences between expected and actual experience	\$ -	\$ -	\$ -	\$ -
Changes in assumptions	84,334	83,560	503,779	671,673
Net difference between projected and actual earnings on pension plan investments	295,427	421,876	573,912	1,291,215
Changes in:				
Proportion and differences between employer contributions and proportionate share of:				
Contributions	69,557	194,378	821,686	1,085,621
Employer contributions subsequent to measurement date	191,166	248,680	354,666	794,512
Total	<u>\$ 640,484</u>	<u>\$ 948,494</u>	<u>\$ 2,254,043</u>	<u>\$ 3,843,021</u>

Deferred Inflows of Resources

	<u>MERS</u>	<u>MPERS</u>	<u>FRS</u>	<u>Total</u>
Differences between expected and actual experience	\$ 45,787	\$ 138,513	\$ 333,425	\$ 517,725
Changes in assumptions	-	86,782	-	86,782
Changes in proportion and differences between actual contributions and proportionate share of contributions	<u>25,299</u>	<u>87,129</u>	<u>367,813</u>	<u>480,241</u>
Total	<u>\$ 71,086</u>	<u>\$ 312,424</u>	<u>\$ 701,238</u>	<u>\$ 1,084,748</u>

CITY OF ABBEVILLE, LOUISIANA

Notes to Basic Financial Statements

NOTE 9 EMPLOYEE RETIREMENT (CONTINUED)

During the year ended December 31, 2020, employer contributions totaling \$191,166, \$248,680, and \$354,666 were made subsequent to the measurement date for MERS, MPERS, and FRS respectively. These contributions are reported as deferred outflows of resources and will be recognized as a reduction of the net pension liability in the year ended December 31, 2020. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ending December 31,	MERS	MPERS	FRS	Total
2021	\$ 146,815	\$ 17,238	\$ 86,634	\$ 250,687
2022	120,841	146,334	247,557	514,732
2023	67,306	143,702	289,433	500,441
2024	43,270	80,116	277,899	401,285
2025	-	-	170,783	170,783
2026	-	-	125,833	125,833
Total	<u>\$ 378,232</u>	<u>\$ 387,390</u>	<u>\$ 1,198,139</u>	<u>\$ 1,963,761</u>

Actuarial Assumptions

The total pension liabilities for MERS, MPERS, and FRS in the June 30, 2020 actuarial valuations were determined using the following actuarial assumptions, applied to all periods included in the measurement:

	MERS
Actuarial cost method	Entry Age Normal
Expected remaining service lives	4 years for Plan B
Investment rate of return	6.95% net of investment expense
Inflation rate	2.500%
Projected salary increases	7.4% (1 to 4 years service) (including inflation and merit) 4.9% (More than 4 years service) (including inflation and merit)
Cost of living adjustments	None
Mortality	Annuitant and beneficiary Mortality - PubG-2010(B) Healthy Retiree Table (set equal to 120% for males and females). Employees Mortality - PubG-2010(B) Employee Table (set equal to 120% for males and females). Disabled Lives Mortality - PubNS-2010(B) Disabled Retiree Table (set equal to 120% for males and females).

CITY OF ABBEVILLE, LOUISIANA

Notes to Basic Financial Statements

NOTE 9 EMPLOYEE RETIREMENT (CONTINUED)

MPERS		
Actuarial cost method	Entry Age Normal	
Expected remaining service lives	4 years	
Investment rate of return	6.950% net of investment expense	
Inflation rate	2.50%	
	<u>Years of Service</u>	
Projected salary increases	1 - 2	<u>Salary Growth Rate</u>
	Above 2	12.30%
		4.70%

Cost of living adjustments

The present value of future retirement benefits is based on benefits currently being paid by the System and includes previously granted cost-of-living increases. The present values do not include provisions for potential future not yet authorized by the Board of Trustees.

Mortality

For annuitants and beneficiaries, the Pub-2010 Public Retirement Plan Mortality Table for Safety Below-Median Healthy Retirees multiplied by 115% for males and 125% for females, each with full generational projection using the MP2019 scale was used. (years for females) was selected .

For disabled lives, the Pub-2010 Public Retirement Plans Mortality Table for Safety Disable Retirees multiplied by 105% for males and 115% for females, each with full generational projection using the MP2019 scale was used.

For employees, the Pub-2010 Public Retirement Plans Mortality Table for Safety Below-Median Employees multiplied by 115% for males and 125% for females, each with full generational projection using the MP2019 scale was used.

FRS	
Actuarial cost method	Entry Age Normal
Expected remaining service lives	7 years
Investment rate of return	7.00% net of investment expense
Inflation rate	2.500%
Projected salary increases	14.10% in the first two years of service and 5.20% with 3 or more years of service; includes inflation and merit increases

CITY OF ABBEVILLE, LOUISIANA

Notes to Basic Financial Statements

NOTE 9 EMPLOYEE RETIREMENT (CONTINUED)

Cost of living adjustments	Only those previously granted 2010 Public Retirement Plans Mortality Table for Safety Below-Median Employees. For annuitants and beneficiaries, mortality was set equal to the Pub-2010 Public Retirement Plans Mortality Table for Safety Below-Median Healthy Retirees.
Mortality	For disabled retirees, mortality was set equal to the Pub-2010 Public Retirement Plans Mortality Table for Safety Disabled Retirees. In all cases the base table was multiplied by 105% for males and 115% for females, each with full generational projection using the appropriate MP2019 scale.

The forecasted long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimates ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation and an adjustment for the effect of rebalancing/diversification. The resulting expected long-term rate of return for MERS is 7.00%, MPERS is 7.19%, and FRS is 7.94% for the year ended June 30, 2020.

Discount Rates

The discount rate used to measure the total pension liability for MERS was 6.95%, MPERS was 6.95%, and FRS was 7.00%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rates and that contributions from participating employers will be made at the actuarially determined rates approved by PRSAC taking into consideration the recommendation of the actuary.

Best estimates of arithmetic real rates of return for each major asset class included in the target asset allocation for MERS, MPERS and FRS as of June 30, 2020 are summarized in the following table:

Asset Class	Expected Rate of Return					
	Target Asset Allocation			Long-Term Expected Portfolio Real Rate of Return		
	MERS	MPERS	FRS	MERS	MPERS	FRS
Fixed income	38%	34%	31%	1.67%	0.54%	2.20%
Equity	53%	48%	54%	2.33%	3.08%	6.70%
Alternatives	9%	18%	15%	0.40%	1.02%	7.25%
Real assets	0%	0%	0%	0.00%	0.00%	4.22%
Totals	<u>100%</u>	<u>100%</u>	<u>100%</u>			
Inflation				<u>2.60%</u>	<u>2.55%</u>	<u>2.50%</u>
Expected Arithmetic Nominal Return				<u>7.00%</u>	<u>7.19%</u>	<u>7.59%</u>

CITY OF ABBEVILLE, LOUISIANA

Notes to Basic Financial Statements

NOTE 9 EMPLOYEE RETIREMENT (CONTINUED)

Based on those assumptions, the net position of MERS, MPERS, and FRS were projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the Employer’s Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following table presents the City of Abbeville’s proportionate share of the net pension liability using the discount rate of 6.95% for MERS, 6.95% for MPERS, and 7.00% for FRS as well as what the City of Abbeville’s proportionate share of the net pension liability would be if it were calculated using a discount rate that is one percentage-point lower (5.95% for MERS, 5.95% for MPERS, and 6.00% for FRS) or one percentage-point higher (7.95% for MERS, 7.95% for MPERS, and 8.00% for FRS) than the current rate:

	<u>1% Decrease</u>	<u>Current Discount Rate</u>	<u>1% Increase</u>
MERS	\$ 3,622,436	\$ 2,721,209	\$ 1,958,646
MPERS	4,940,325	3,516,513	2,326,264
FRS	<u>7,527,829</u>	<u>5,211,409</u>	<u>3,277,882</u>
Total	<u>\$ 16,090,590</u>	<u>\$ 11,449,131</u>	<u>\$ 7,562,792</u>

Pension Plan Fiduciary Net Position

Detailed information about the pension plans’ fiduciary net position is available in the separately issued financial reports for MERS, MPERS and FRS and can be obtained on the plans’ respective websites or on the Louisiana Legislative Auditor’s website: www.la.gov.

Payables to the Pension Plan

At December 31, 2020, payables to MERS, MPERS, and FRS were \$29,633, \$52,354, and \$79,464, respectively for employee and employer legally-required contributions.

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CITY OF ABBEVILLE, LOUISIANA

Notes to Basic Financial Statements

NOTE 10 DEDICATION OF PROCEEDS - SALES AND USE TAX

The proceeds of the One and One Quarter percent sales and use tax levied by the City are dedicated for the following purposes:

One half of one percent sales and use tax (2020 - \$1,497,038; 2019 - \$1,413,336) for opening, constructing, paving, resurfacing and improving streets, alleys, sidewalks, sewers, lighting and power plants; constructing and improving drains, drainage canals and sub-surface drainage; constructing and purchasing fire department stations and equipment; constructing and purchasing police department stations and equipment; constructing and purchasing garbage disposal and health and sanitation equipment and facilities; constructing public buildings; purchasing, constructing and improving public parks and recreational facilities and acquiring the necessary equipment and furnishings therefore; purchasing equipment for civil defense; constructing, acquiring or improving any work of permanent public improvement; and purchasing and acquiring all equipment and furnishing for the public works buildings improvements and facilities in the City.

One half of one percent sales and use tax (2020 - \$1,497,038; 2019 - \$1,413,336) for paying a portion of the salaries and benefits of City employees.

One quarter of one percent sales and use tax (2020 – \$748,519; 2019 – \$706,668) shall be allocated periodically for the purpose of increasing the salaries for public safety employees of the City.

One half of one percent sales and use tax (2020 – \$1,497,038; 2019 - \$223,383) shall be allocated periodically for the purpose of increasing the salaries of City employees.

NOTE 11 SEGMENT INFORMATION FOR THE ENTERPRISE FUND

The City maintains one enterprise fund with three departments that provide electricity, water, and sewerage services. Segment information for the year ended December 31, 2020 follows:

	<u>Electric</u>	<u>Water</u>	<u>Sewerage</u>	<u>Total</u>
Operating revenues	<u>\$ 12,271,063</u>	<u>\$ 1,919,963</u>	<u>\$ 1,893,081</u>	<u>\$ 16,084,107</u>
Operating expenses:				
Depreciation	355,257	274,073	513,314	1,142,644
Other	<u>8,637,303</u>	<u>1,587,850</u>	<u>1,418,426</u>	<u>11,643,578</u>
Total operating expenses	<u>8,992,560</u>	<u>1,861,923</u>	<u>1,931,740</u>	<u>12,786,222</u>
Operating income	<u>\$ 3,278,503</u>	<u>\$ 58,040</u>	<u>\$ (38,659)</u>	<u>\$ 3,297,885</u>

NOTE 12 INTERNAL SERVICE FUND

The City has established a partially self-funded internal service fund to accumulate monies for the payment of health care claims of the City employees and their dependents. An integral part of this self-funded health insurance program is the procurement of both specific and aggregate Stop-Loss insurance. The City’s self-insured retention is \$75,000 per covered individual.

CITY OF ABBEVILLE, LOUISIANA

Notes to Basic Financial Statements

NOTE 13 COMPENSATION OF CITY OFFICIALS

A detail of compensation paid to the Mayor and Council for the year ended December 31, 2020 follows:

Mark Piazza, Mayor	\$ 78,308
Francis Plaisance, Councilman-at-large	16,725
Roslyn White, Councilman	15,400
Terry Broussard, Councilman	15,400
R. Brady Broussard, Jr., Councilman	15,400
Francis Touchet, Councilman	15,400
	<u>\$ 156,633</u>

NOTE 14 RESTRICTED ASSETS - PROPRIETARY FUND TYPE (UTILITY FUND)

Restricted assets consisted of the following at December 31, 2020:

Customers' deposits	<u>\$ 1,003,891</u>
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NOTE 15 POSTEMPLOYMENT HEALTH CARE AND LIFE INSURANCE BENEFITS

General Information about the OPEB Plan

Plan description – The City of Abbeville (the City) provides certain continuing health care and life insurance benefits for its retired employees. The City of Abbeville’s OPEB Plan (the OPEB Plan) is a single-employer defined benefit OPEB plan administered by the City. The authority to establish and/or amend the obligation of the employer, employees and retirees rests with the City. No assets are accumulated in a trust that meets the criteria in Governmental Accounting Standards Board (GASB) Codification Section P52 *Postemployment Benefits Other Than Pensions—Reporting For Benefits Not Provided Through Trusts That Meet Specified Criteria—Defined Benefit*.

Benefits Provided – Medical and life insurance benefits are provided through comprehensive plans and are made available to employees upon actual retirement. Employees retirement eligibility (D.R.O.P. entry) provisions are as follows: attainment of Medical benefits are provided through a medical plan and are made available to employees upon actual retirement. The employees are covered by one of three retirement systems: first, the Municipal Employees' Retirement System of Louisiana, whose retirement eligibility (D.R.O.P. entry) provisions are as follows: 25 years of service at any age; or, age 60 and 10 years of service; second, the Firefighters' Retirement System of Louisiana, and, third, the Municipal Police Retirement System of Louisiana. Both the Fire and Police systems have retirement eligibility (D.R.O.P. entry) provisions as follows: 25 years of service at any age; age 50 and 20 years of service; or, age 55 and 12 years of service. For each system, employees hired on and after January 1, 2013 must meet the following retirement (D.R.O.P. entry) requirements: age 55 and 30 years of service; age 62 and 10 years of service; or, age 67 and 7 years of service.

CITY OF ABBEVILLE, LOUISIANA

Notes to Basic Financial Statements

NOTE 15 POSTEMPLOYMENT HEALTH CARE AND LIFE INSURANCE BENEFITS
(CONTINUED)

Life insurance coverage is provided to retirees and 100% of the blended rate (active and retired) is paid by the employer. The amount of insurance coverage while active is continued after retirement, but insurance coverage amounts are reduced by 50% upon retirement.

Employees covered by benefit terms – At December 31, 2020, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	45
Inactive employees entitled to but not yet receiving benefit payments	-
Active employees	<u>143</u>
	<u>188</u>

Total OPEB Liability

The City’s total OPEB liability of \$22,740,704 was measured as of December 31, 2020 and was determined by an actuarial valuation as of that date.

Actuarial Assumptions and other inputs – The total OPEB liability in the December 31, 2020 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.0%
Salary increases	3.0%, including inflation
Discount rate	2.74% annually (Beginning of Year to Determine ADC) 2.12%, annually (As of End of Year Measurement Date)
Healthcare cost trend rates	5.5% annually until year 2030, then 4.5%, except the trend is 3% for Medicare Advantage rates
Mortality	SOA RP-2014 Table

The discount rate was based on the average of the Bond Buyers' 20 Year General Obligation municipal bond index as of December 31, 2020, the end of the applicable measurement period.

Mortality rates were based on the RP-2000 Table without projection with 50%/50% unisex blend.

The actuarial assumptions used in the December 31, 2020 valuation were based on the results of ongoing evaluations of the assumptions from January 1, 2009 to December 31, 2020.

CITY OF ABBEVILLE, LOUISIANA

Notes to Basic Financial Statements

NOTE 15 POSTEMPLOYMENT HEALTH CARE AND LIFE INSURANCE BENEFITS
(CONTINUED)

Changes in the Total OPEB Liability

Balance at December 31, 2019	\$ 19,664,593
Changes for the year:	
Service cost	293,301
Interest	542,828
Differences between expected and actual experience	337,699
Changes in assumptions	2,265,355
Benefit payments and net transfers	<u>(363,072)</u>
Net changes	<u>3,076,111</u>
Balance at December 31, 2020	<u>\$22,740,704</u>

Sensitivity of the total OPEB liability to changes in the discount rate – The following presents the total OPEB liability of the City, as well as what the City’s total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (1.12%) or 1-percentage-point higher (3.12%) than the current discount rate:

	1.0% <u>(1.12%)</u>	Current <u>(2.12%)</u>	1.0% Increase <u>(3.12%)</u>
Total OPEB liability	<u>\$26,531,192</u>	<u>\$22,740,704</u>	<u>\$19,723,264</u>

Sensitivity of the total OPEB liability to changes in the healthcare cost trend rates – The following presents the total OPEB liability of the City, as well as what the City’s total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower (4.5%) or 1-percentage-point higher (6.5%) than the current healthcare trend rates:

	1.0% <u>(4.5%)</u>	Current <u>(5.5%)</u>	1.0% Increase <u>(6.5%)</u>
Total OPEB liability	<u>\$19,908,295</u>	<u>\$22,740,704</u>	<u>\$26,247,724</u>

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

CITY OF ABBEVILLE, LOUISIANA

Notes to Basic Financial Statements

NOTE 15 POSTEMPLOYMENT HEALTH CARE AND LIFE INSURANCE BENEFITS
(CONTINUED)

For the year ended December 31, 2020, the City recognized OPEB expense of \$958,890. At December 31, 2020, the City reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 1,579,663	\$ 395,139
Changes in assumptions	1,941,733	3,386,108
Total	<u>\$ 3,521,396</u>	<u>\$ 3,781,247</u>

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

<u>Years ending December 31:</u>	
2021	122,761
2022	122,761
2023	122,761
2024	122,761
2025	122,761
Thereafter	(873,656)

NOTE 16 CONTRACT FOR ELECTRIC POWER – ENTERPRISE FUND

The City has entered into an agreement with Exelon Generation Company, LLC for electric power supply service. This agreement is effective from June 1, 2019 through May 31, 2021.

NOTE 17 CAPITAL LEASE OBLIGATIONS

On March 11, 2020, the City of Abbeville entered into a capital lease agreement with Ford Motor Credit for the acquisition of (5) Police Units. The capital lease required three annual payments of \$48,904 beginning on March 11, 2020.

CITY OF ABBEVILLE, LOUISIANA

Notes to Basic Financial Statements

NOTE 18 INTERFUND TRANSFERS

Interfund transfers consist of the following at December 31, 2020:

	<u>Transfers In</u>	<u>Transfers Out</u>
Governmental funds:		
General fund	\$ 8,959,285	\$ 9,592
Special revenue funds:		
Sales Tax Special Revenue Fund	1,757	4,173,460
Maintenance and Operation - Fire Department Fund	-	87,897
Debt service funds:		
2012 Revenue Refunding Bonds Fund	481,380	-
2014 Sales Tax Revenue Bonds Fund	202,125	-
2016 Revenue Bonds Fund	87,897	-
Capital projects funds:		
Airport Improvement Fund	<u>9,592</u>	<u>1,757</u>
Total governmental funds	<u>9,742,036</u>	<u>4,272,706</u>
Proprietary funds:		
Enterprise Fund	<u>604,442</u>	<u>6,073,772</u>
Total	<u>\$ 10,346,478</u>	<u>\$ 10,346,478</u>

Transfers are used to (a) move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them and to (b) use unrestricted revenues collected to finance various programs accounted for in other funds in accordance with budgetary authorizations.

NOTE 19 COMPENSATION, BENEFITS AND OTHER PAYMENTS TO MAYOR

A detail of compensation, benefits, and other payments made to Mayor, Mark Piazza for the year ended December 31, 2020 follows:

Mark Piazza, Mayor

<u>Purpose</u>	<u>Amount</u>
Salary	\$ 78,308
Benefits - Health insurance	8,704
Benefits - Retirement	11,556
Vehicle Provided by Government	<u>63</u>
	<u>\$ 98,631</u>

CITY OF ABBEVILLE, LOUISIANA

Notes to Basic Financial Statements

NOTE 20 COMMITMENTS AND CONTINGENCIES

Litigation

The City is a defendant in various lawsuits. Although the outcome of some of these lawsuits has been determined, as of the date of this audit report, the City has not appropriated any funds in payment of these liabilities. There are also pending lawsuits which may result in judgments against the City. As of December 31, 2020, the amounts, if any, resulting from the settlement of these pending claims could not be reasonably determined by management and legal counsel.

Grant Audits

The City receives federal and state grants for specific purposes that are subject to review and audit by federal and state agencies. Such audits could result in a request for reimbursement by these agencies for expenditures disallowed under the terms and conditions of the appropriate agency. In the opinion of City management, such disallowances, if any, will not be significant to the City's financial statements.

Utility Relocation Grants

In prior years, the City utilized federal funding under Act 319 to pay its share of the cost to relocate electric, water, and sewer facilities to accommodate the expansion of Highway 14. As part of the funding agreement the City is prohibited from locating additional longitudinal facilities within any right-of-way owned by the State of Louisiana until the City reimburses the Department of Transportation the full amount of costs expended on the City's behalf, which totaled \$590,359.

NOTE 21 SUBSEQUENT EVENTS

We have evaluated events subsequent to the balance sheet date through May 12, 2021, the date the financial statements were available to be issued.

NOTE 22 COVID-19 PANDEMIC

In December 2020, a novel strain of coronavirus (COVID-19) was reported to have surfaced in China. The World Health Organization has characterized COVID-19 as a pandemic. The COVID-19 outbreak is disrupting supply chains and affecting production and sales across a range of industries. The extent of the impact of COVID-19 on the City's operational and financial performance will depend on certain developments, including the duration and spread of the outbreak, impact on our resources, employees and vendors all of which are uncertain and cannot be predicted. At this point, the extent to which COVID-19 may impact the City's financial condition or results of operations is uncertain.

**REQUIRED
SUPPLEMENTARY INFORMATION**

CITY OF ABBEVILLE, LOUISIANA
General Fund

Budgetary Comparison Schedule
Year Ended December 31, 2020
With Comparative Actual Amounts for the Year Ended December 31, 2019

	2020			Variance - Positive (Negative)	2019 Actual
	Budget		Actual		
	Original	Final			
Revenues:					
Taxes	\$ 367,000	\$ 367,000	\$ 375,349	\$ 8,349	\$ 369,567
Licenses and permits	581,000	588,000	595,589	7,589	584,714
Intergovernmental	195,000	173,500	169,292	(4,208)	237,286
Fines and forfeitures	75,000	60,000	59,325	(675)	60,243
Miscellaneous	<u>482,000</u>	<u>448,500</u>	<u>470,315</u>	<u>21,815</u>	<u>559,207</u>
Total revenues	<u>1,700,000</u>	<u>1,637,000</u>	<u>1,669,870</u>	<u>32,870</u>	<u>1,811,017</u>
Expenditures:					
Current -					
General government	1,818,500	1,800,000	1,750,171	49,829	1,832,723
Public safety:					
Police	3,485,000	3,425,000	3,465,623	(40,623)	3,027,537
Fire	3,658,000	3,875,000	3,869,532	5,468	3,359,799
Highways and streets	1,180,000	1,122,000	1,070,737	51,263	1,145,928
Culture and recreation	443,000	419,000	401,179	17,821	445,933
Capital outlay	<u>12,500</u>	<u>30,000</u>	<u>31,299</u>	<u>(1,299)</u>	<u>762,907</u>
Total expenditures	<u>10,597,000</u>	<u>10,671,000</u>	<u>10,588,541</u>	<u>82,459</u>	<u>10,574,827</u>
Deficiency of revenues over expenditures	<u>(8,897,000)</u>	<u>(9,034,000)</u>	<u>(8,918,671)</u>	<u>115,329</u>	<u>(8,763,810)</u>
Other financing sources (uses):					
Transfers in	9,077,000	8,817,000	8,959,285	142,285	8,011,553
Transfers out	<u>(60,000)</u>	<u>-</u>	<u>(9,592)</u>	<u>(9,592)</u>	<u>(18,028)</u>
Total other financing sources (uses)	<u>9,017,000</u>	<u>8,817,000</u>	<u>8,949,693</u>	<u>132,693</u>	<u>7,993,525</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	120,000	(217,000)	31,022	248,022	(770,285)
Fund balance, beginning	<u>317,684</u>	<u>317,684</u>	<u>317,684</u>	<u>-</u>	<u>1,087,969</u>
Fund balance, ending	<u>\$ 437,684</u>	<u>\$ 100,684</u>	<u>\$ 348,706</u>	<u>\$ 248,022</u>	<u>\$ 317,684</u>

CITY OF ABBEVILLE, LOUISIANA
Sales Tax Fund

Budgetary Comparison Schedule
Year Ended December 31, 2020
With Comparative Actual Amounts for the Year Ended December 31, 2019

	2020			Variance - Positive (Negative)	2019 Actual
	Budget		Actual		
	Original	Final			
Revenues:					
Sales tax	\$4,900,000	\$5,075,000	\$5,239,633	\$ 164,633	\$3,756,727
Intergovernmental - state and local	20,000	564,000	555,868	(8,132)	25,000
Miscellaneous - interest and other	2,000	2,000	1,919	(81)	11,378
Total revenues	<u>4,922,000</u>	<u>5,641,000</u>	<u>5,797,420</u>	<u>156,420</u>	<u>3,793,105</u>
Expenditures:					
Current -					
General government	25,000	46,000	19,932	26,068	8,242
Public safety:					
Police	41,000	32,000	35,386	(3,386)	16,594
Fire	40,000	30,000	15,965	14,035	34,674
Highways and streets	213,000	161,000	214,337	(53,337)	184,489
Culture and recreation	55,000	20,000	5,204	14,796	7,956
Capital outlay	695,000	1,239,000	1,092,796	146,204	416,105
Debt service -					
Principal	-	-	48,903	(48,903)	46,373
Interest	-	-	-	-	2,551
Total expenditures	<u>1,069,000</u>	<u>1,528,000</u>	<u>1,432,523</u>	<u>95,477</u>	<u>716,984</u>
Excess of revenues over expenditures	<u>3,853,000</u>	<u>4,113,000</u>	<u>4,364,897</u>	<u>251,897</u>	<u>3,076,121</u>
Other financing sources (uses):					
Proceeds of capital lease	-	-	146,710	146,710	-
Transfers in -	60,000	-	1,757	1,757	20,000
Transfers out -					
General Fund -					
Salaries	(710,000)	(735,000)	(750,000)	(15,000)	(702,000)
Retirement	(527,000)	(531,000)	(525,134)	5,866	(533,899)
Health insurance	(593,000)	(630,000)	(592,800)	37,200	(592,800)
Capital outlay and other costs	(948,000)	(870,000)	(969,714)	(99,714)	(73,971)
Debt Service Fund	(680,000)	(680,000)	(683,505)	(3,505)	(669,259)
Utility Fund -					
Retirement	(98,000)	(89,000)	(88,500)	500	(104,317)
Health insurance	(187,000)	(200,000)	(187,200)	12,800	(187,200)
Capital outlay and other costs	(324,000)	(335,000)	(376,607)	(41,607)	(53,455)
Total other financing sources (uses)	<u>(4,007,000)</u>	<u>(4,070,000)</u>	<u>(4,024,993)</u>	<u>45,007</u>	<u>(2,896,901)</u>
Excess (deficiency) of revenues and other sources over expenditures and other financing uses	(154,000)	43,000	339,904	296,904	179,220
Fund balance, beginning	<u>1,285,963</u>	<u>1,285,963</u>	<u>1,285,963</u>	-	<u>1,106,743</u>
Fund balance, ending	<u>\$1,131,963</u>	<u>\$1,328,963</u>	<u>\$1,625,867</u>	<u>\$ 296,904</u>	<u>\$1,285,963</u>

CITY OF ABBEVILLE, LOUISIANA
POST RETIREMENT BENEFITS

Schedule of Changes in Net OPEB Liability
and Related Ratios
Year Ended December 31, 2020

	<u>2018</u>	<u>2019</u>	<u>2020</u>
Total OPEB Liability			
Service cost	\$ 378,008	\$ 296,133	\$ 293,301
Interest	1,061,073	1,146,518	542,828
Changes of benefit terms	-	(9,517,341)	-
Differences between expected and actual experience	(513,681)	1,548,248	337,699
Changes of assumptions	(3,208,364)	(1,101,763)	2,265,355
Benefit payments	<u>(557,384)</u>	<u>(522,991)</u>	<u>(363,072)</u>
Net change in total OPEB liability	(2,840,348)	(8,151,196)	3,076,111
Total OPEB liability - beginning	<u>30,656,137</u>	<u>27,815,789</u>	<u>19,664,593</u>
Total OPEB liability - ending	<u>\$ 27,815,789</u>	<u>\$ 19,664,593</u>	<u>\$ 22,740,704</u>
Covered employee payroll	\$ 4,503,826	\$ 4,638,941	\$ 5,210,543
Net OPEB liability as a percentage of covered employee payroll	617.60%	423.90%	436.44%
Notes to Schedule:			
Benefit change:	None	None	None
Changes of Assumptions:			
Discount Rate:	4.10%	2.74%	2.12%

This schedule is intended to show information for 10 years. Additional years will be displayed as they become available.

CITY OF ABBEVILLE, LOUISIANA
EMPLOYEE RETIREMENT

Schedule of Proportionate Share of Net Pension Liability
Year Ended December 31, 2020

Fiscal Year	Proportion of the net pension liability	Proportionate share of the net pension liability	Covered employee payroll	Share of the net pension liability as a percentage of its covered employee payroll	Plan fiduciary net position as a percentage of the total pension liability
Municipal Employees' Retirement System					
2020	3.00279%	\$ 2,721,209	\$ 2,461,504	110.55%	66.26%
2019	2.86696%	\$ 2,508,058	\$ 2,205,125	113.74%	66.14%
2018	2.97348%	\$ 2,515,062	\$ 2,212,271	113.69%	65.60%
2017	3.02570%	\$ 2,617,937	\$ 2,097,862	124.79%	63.49%
2016	2.92099%	\$ 2,421,235	\$ 1,962,066	123.40%	63.30%
2015	2.93837%	\$ 1,997,053	\$ 2,001,427	99.78%	68.71%
Municipal Police Employees' Retirement System					
2020	0.38048%	\$ 3,516,513	\$ 1,386,597	253.61%	70.94%
2019	0.34904%	\$ 3,169,850	\$ 1,066,921	297.10%	71.01%
2018	0.36201%	\$ 3,060,488	\$ 926,323	330.39%	71.89%
2017	0.38059%	\$ 3,322,738	\$ 997,410	333.14%	70.08%
2016	0.38315%	\$ 3,591,195	\$ 969,480	370.42%	66.00%
2015	0.40739%	\$ 3,191,490	\$ 1,063,951	299.97%	70.73%
Firefighters' Retirement System					
2020	0.75184%	\$ 5,211,409	\$ 2,144,535	243.01%	72.61%
2019	0.61380%	\$ 3,843,548	\$ 1,596,195	240.79%	73.96%
2018	0.57644%	\$ 3,315,739	\$ 1,428,739	232.07%	74.76%
2017	0.58083%	\$ 3,329,241	\$ 1,309,980	254.14%	73.55%
2016	0.68091%	\$ 4,453,793	\$ 1,471,020	302.77%	68.20%
2015	0.75836%	\$ 4,092,960	\$ 1,544,795	264.95%	72.45%

This schedule is intended to show information for 10 years. Additional years will be displayed as they become available.

CITY OF ABBEVILLE, LOUISIANA
EMPLOYEE RETIREMENT

Schedule of Contributions
Year Ended December 31, 2020

Fiscal Year	Statutorily required contribution	Contributions relative to statutorily required contribution	Contribution deficiency (excess)	Covered employee payroll	Contributions as a percentage of covered employee payroll
Municipal Employees' Retirement System					
2020	\$ 325,265	\$ 363,111	\$ (37,845)	\$ 2,461,504	14.8%
2019	\$ 309,718	\$ 311,044	\$ (1,326)	\$ 2,205,125	14.1%
2018	\$ 301,384	\$ 303,643	\$ (2,259)	\$ 2,212,271	13.7%
2017	\$ 257,211	\$ 256,915	\$ 296	\$ 2,097,862	12.2%
2016	\$ 203,877	\$ 222,341	\$ (18,464)	\$ 1,962,066	11.3%
2015	\$ 190,136	\$ 190,136	\$ -	\$ 2,001,427	9.5%
Municipal Police Employees' Retirement System					
2020	\$ 353,317	\$ 459,854	\$ (106,537)	\$ 1,386,597	33.2%
2019	\$ 299,910	\$ 345,395	\$ (45,485)	\$ 1,066,921	32.4%
2018	\$ 291,872	\$ 350,087	\$ (58,215)	\$ 926,323	37.8%
2017	\$ 321,988	\$ 334,457	\$ (12,469)	\$ 997,410	33.5%
2016	\$ 343,269	\$ 352,248	\$ (8,979)	\$ 969,480	36.3%
2015	\$ 324,732	\$ 324,732	\$ -	\$ 1,063,951	30.5%
Firefighters' Retirement System					
2020	\$ 480,159	\$ 644,597	\$ (164,438)	\$ 2,144,535	30.1%
2019	\$ 401,834	\$ 433,329	\$ (31,495)	\$ 1,596,195	27.1%
2018	\$ 407,191	\$ 378,616	\$ 28,575	\$ 1,428,739	26.5%
2017	\$ 365,154	\$ 338,955	\$ 26,199	\$ 1,309,980	25.9%
2016	\$ 418,372	\$ 386,775	\$ 31,597	\$ 1,471,020	26.3%
2015	\$ 451,853	\$ 451,853	\$ -	\$ 1,544,795	29.3%

*Amounts presented were determined as of the end of the fiscal year.

This schedule is intended to show information for 10 years. Additional years will be displayed as they become available.

CITY OF ABBEVILLE, LOUISIANA
General Fund

Schedule Justice System Funding – Receiving Entity
Year Ended December 31, 2020

	First Six Month Period Ended <u>6/30/2020</u>	Second Six Month Period Ended <u>12/31/2020</u>
Receipts From:		
City Court of Abbeville, Fines	\$ 28,656	\$ 24,756
City Court of Abbeville, Witness Fees	3,431	3,941
City Court of Abbeville, Intoxilizer Fees	75	151
Vermilion Parish Sheriff's Office, Intoxilizer Fees	<u>27</u>	<u>356</u>
Total Receipts	<u>\$ 32,189</u>	<u>\$ 29,204</u>

OTHER SUPPLEMENTARY INFORMATION

OTHER FINANCIAL INFORMATION

CITY OF ABBEVILLE, LOUISIANA
General Fund

Budgetary Comparison Schedule – Revenues
Year Ended December 31, 2020
With Comparative Actual Amounts for the Year Ended December 31, 2019

	2020		Actual	Variance - Favorable (Unfavorable)	2019 Actual
	Budget				
	Original	Final			
Taxes:					
Ad valorem	\$ 334,000	\$ 335,000	\$ 345,704	\$ 10,704	\$ 338,473
Housing authority payment in lieu of taxes	21,000	20,000	16,740	(3,260)	19,184
Chain store	<u>12,000</u>	<u>12,000</u>	<u>12,905</u>	<u>905</u>	<u>11,910</u>
Total taxes	<u>367,000</u>	<u>367,000</u>	<u>375,349</u>	<u>8,349</u>	<u>369,567</u>
Licenses and permits:					
Occupational licenses	520,000	527,000	533,453	6,453	519,683
Beer and liquor licenses	20,000	20,000	17,735	(2,265)	19,135
Building and other permits	<u>41,000</u>	<u>41,000</u>	<u>44,401</u>	<u>3,401</u>	<u>45,896</u>
Total licenses and permits	<u>581,000</u>	<u>588,000</u>	<u>595,589</u>	<u>7,589</u>	<u>584,714</u>
Intergovernmental:					
Vermilion Parish Police Jury/School Board -					
Fire insurance tax	75,000	50,000	50,000	-	74,548
Resource officer	35,000	17,000	13,606	(3,394)	31,550
State of Louisiana -					
Beer taxes	25,000	25,000	24,942	(58)	22,919
State grants	40,000	61,500	50,433	(11,067)	90,557
Federal -					
CARES	-	-	15,075	15,075	-
Police department grants	<u>20,000</u>	<u>20,000</u>	<u>15,236</u>	<u>(4,764)</u>	<u>17,712</u>
Total intergovernmental	<u>195,000</u>	<u>173,500</u>	<u>169,292</u>	<u>(4,208)</u>	<u>237,286</u>
Fines and forfeitures	<u>75,000</u>	<u>60,000</u>	<u>59,325</u>	<u>(675)</u>	<u>60,243</u>
Miscellaneous:					
Rental income	113,000	121,000	128,845	7,845	109,998
Franchise fees - Reliant	80,000	70,000	64,383	(5,617)	70,467
Franchise fees - Cable TV	75,000	70,000	67,356	(2,644)	69,345
Franchise fees - Bell South	15,000	13,000	10,359	(2,641)	13,383
Franchise fees - La Competitive	6,000	6,000	7,528	1,528	7,746
Franchise fees - Entergy	38,000	38,000	37,444	(556)	38,686
Interest income	1,000	1,000	1,224	224	4,020
Witness fees	9,000	9,000	8,000	(1,000)	7,761
Youth recreation revenues	4,000	-	-	-	3,795
Oil and mineral leases	97,000	25,000	28,098	3,098	87,982
Other sources	<u>44,000</u>	<u>95,500</u>	<u>117,078</u>	<u>21,578</u>	<u>146,024</u>
Total miscellaneous	<u>482,000</u>	<u>448,500</u>	<u>470,315</u>	<u>21,815</u>	<u>559,207</u>
Total revenues	<u>\$1,700,000</u>	<u>\$1,637,000</u>	<u>\$1,669,870</u>	<u>\$ 32,870</u>	<u>\$1,811,017</u>

CITY OF ABBEVILLE, LOUISIANA
General Fund

Budgetary Comparison Schedule – Expenditures
Year Ended December 31, 2020
With Comparative Actual Amounts for the Year Ended December 31, 2019

	2020		Actual	Variance - Favorable (Unfavorable)	2019 Actual
	Budget				
	Original	Final			
General government:					
Administrative -					
Salaries	\$ 389,500	\$ 401,500	\$ 398,656	\$ 2,844	\$ 365,916
Employees' insurance	204,000	191,000	194,045	(3,045)	213,741
Payroll taxes	34,500	34,500	34,736	(236)	32,346
Retirement	51,000	53,000	56,682	(3,682)	49,660
General insurance	41,500	41,500	36,628	4,872	42,048
Equipment operating	11,500	10,500	5,936	4,564	11,343
Dues and subscriptions	3,000	3,000	3,512	(512)	2,789
Janitorial	12,000	12,000	10,875	1,125	11,175
Legal and accounting	159,000	159,000	155,896	3,104	149,007
Maintenance and repairs	14,500	14,500	14,096	404	14,637
Other professional fees	64,000	64,000	59,848	4,152	64,532
Travel and convention	5,000	2,000	1,099	901	10,627
Office supplies	28,000	28,000	21,945	6,055	32,019
Postage	10,500	10,500	8,552	1,948	10,500
Publications	25,000	20,000	17,672	2,328	28,293
Telephone	25,000	25,000	27,553	(2,553)	24,415
Rents	7,500	7,500	7,200	300	7,200
Utilities	12,000	12,000	11,999	1	12,484
Employee drug testing	500	2,000	2,269	(269)	482
Security guard	24,000	21,000	20,100	900	23,050
Main Street/related projects	10,000	15,500	26,626	(11,126)	55,002
Tourist welcome center	10,000	10,000	10,000	-	10,000
Drug task force	35,000	35,000	35,000	-	35,000
Miscellaneous	<u>67,500</u>	<u>42,000</u>	<u>31,202</u>	<u>10,798</u>	<u>48,947</u>
Total administrative	<u>1,244,500</u>	<u>1,215,000</u>	<u>1,192,127</u>	<u>22,873</u>	<u>1,255,213</u>
Airport expenses -					
Salaries	22,000	20,000	20,000	-	26,408
Payroll taxes	1,500	1,500	1,530	(30)	1,530
Utilities and telephone	13,000	14,000	14,668	(668)	13,473
Equipment operating	5,000	4,000	1,514	2,486	3,081
Repairs and maintenance	9,000	13,000	11,009	1,991	11,734
Professional services	15,000	20,000	23,114	(3,114)	17,898
Supplies	15,000	25,000	8,007	16,993	22,333
Miscellaneous	<u>2,500</u>	<u>2,500</u>	<u>3,284</u>	<u>(784)</u>	<u>4,531</u>
Total airport	<u>83,000</u>	<u>100,000</u>	<u>83,126</u>	<u>16,874</u>	<u>100,988</u>

(continued)

CITY OF ABBEVILLE, LOUISIANA
General Fund

Budgetary Comparison Schedule – Expenditures (Continued)
Year Ended December 31, 2020
With Comparative Actual Amounts for the Year Ended December 31, 2019

	2020				2019 Actual
	Budget		Actual	Variance - Favorable (Unfavorable)	
	Original	Final			
City Court -					
Salaries	\$ 114,000	\$ 114,000	\$ 113,505	\$ 495	\$ 101,887
Employees' insurance	108,000	100,000	93,231	6,769	101,133
Payroll taxes	9,000	9,000	10,007	(1,007)	8,960
Retirement	29,000	30,000	33,054	(3,054)	29,737
General insurance	21,000	22,000	21,513	487	23,123
Equipment operating	5,000	5,000	3,065	1,935	4,425
Repair and maintenance	4,000	4,000	42	3,958	2,233
Utilities	4,000	4,000	4,757	(757)	3,213
Witness fees	8,000	4,000	2,550	1,450	5,750
Legal	32,000	32,000	31,246	754	30,046
Miscellaneous	1,000	1,000	648	352	1,073
Total city court	<u>335,000</u>	<u>325,000</u>	<u>313,618</u>	<u>11,382</u>	<u>311,580</u>
Tax & Licenses -					
Salaries	73,500	71,000	71,139	(139)	72,484
Employees' insurance	21,000	27,000	27,450	(450)	22,574
Payroll taxes	5,500	5,000	5,115	(115)	5,403
Retirement	10,000	9,000	9,071	(71)	14,817
Postage	1,000	1,000	-	1,000	849
Supplies	11,500	21,000	24,055	(3,055)	18,764
Miscellaneous	500	1,000	421	579	91
Total motor pool	<u>123,000</u>	<u>135,000</u>	<u>137,251</u>	<u>(2,251)</u>	<u>134,982</u>
Civil Service -					
Salaries	15,000	15,000	11,463	3,537	13,970
Payroll taxes	1,500	1,500	791	709	990
Supplies	1,500	500	-	500	-
Medical services	10,000	7,000	6,677	323	10,400
Legal fees	5,000	1,000	5,118	(4,118)	4,600
Total civil service	<u>33,000</u>	<u>25,000</u>	<u>24,049</u>	<u>951</u>	<u>29,960</u>
Total general government	<u>1,818,500</u>	<u>1,800,000</u>	<u>1,750,171</u>	<u>49,829</u>	<u>1,832,723</u>

(continued)

CITY OF ABBEVILLE, LOUISIANA
General Fund

Budgetary Comparison Schedule – Expenditures (Continued)
Year Ended December 31, 2020
With Comparative Actual Amounts for the Year Ended December 31, 2019

	2020		Actual	Variance - Favorable (Unfavorable)	2019 Actual
	Budget				
	Original	Final			
Public Safety:					
Police -					
Salaries	\$ 1,778,500	\$ 1,735,000	\$ 1,749,974	\$ (14,974)	\$ 1,403,242
Employees' insurance	563,500	539,000	548,067	(9,067)	582,886
Payroll taxes	31,000	33,500	34,334	(834)	25,626
Retirement	454,500	468,000	467,257	743	349,616
General insurance	279,000	270,000	254,084	15,916	264,714
Equipment operating	140,000	140,000	157,365	(17,365)	151,248
Uniforms	15,000	15,000	14,096	904	20,125
Supplies	39,500	41,500	44,789	(3,289)	47,713
Membership dues	8,000	8,000	7,988	12	15,101
Prisoner housing	70,000	65,000	61,369	3,631	61,463
Utilities	12,000	12,000	13,100	(1,100)	11,614
Telephone	32,000	32,000	33,906	(1,906)	36,128
Dog expenses	5,000	5,000	3,307	1,693	2,548
DARE program	5,000	5,000	6,225	(1,225)	4,715
Schools and convention	5,000	5,000	2,223	2,777	-
Professional fees	30,000	30,000	33,928	(3,928)	29,301
Miscellaneous	17,000	21,000	33,611	(12,611)	21,497
Total police	<u>3,485,000</u>	<u>3,425,000</u>	<u>3,465,623</u>	<u>(40,623)</u>	<u>3,027,537</u>
Fire -					
Salaries	1,994,500	2,050,000	2,056,189	(6,189)	1,732,918
Employees' insurance	590,000	590,000	606,845	(16,845)	657,739
Payroll taxes	162,000	170,000	175,268	(5,268)	141,197
Retirement	489,000	635,000	644,597	(9,597)	433,329
General insurance	240,500	241,000	206,030	34,970	189,730
Equipment operating	55,000	60,000	60,454	(454)	59,025
Uniforms	15,000	15,000	18,413	(3,413)	20,385
Supplies	35,000	35,000	40,883	(5,883)	46,827
Utilities	20,000	20,000	19,385	615	18,182
Telephone	10,000	10,000	11,386	(1,386)	10,386
Maintenance and repairs	18,000	18,000	11,598	6,402	10,093
Professional services	1,000	1,000	1,280	(280)	1,651
Schools and conventions	15,000	15,000	3,620	11,380	23,473
Miscellaneous	13,000	15,000	13,584	1,416	14,864
Total fire	<u>3,658,000</u>	<u>3,875,000</u>	<u>3,869,532</u>	<u>5,468</u>	<u>3,359,799</u>
Total public safety	<u>7,143,000</u>	<u>7,300,000</u>	<u>7,335,155</u>	<u>(35,155)</u>	<u>6,387,336</u>

(continued)

CITY OF ABBEVILLE, LOUISIANA
General Fund

Budgetary Comparison Schedule – Expenditures (Continued)
Year Ended December 31, 2020
With Comparative Actual Amounts for the Year Ended December 31, 2019

	2020				2019 Actual
	Budget		Actual	Variance - Favorable (Unfavorable)	
	Original	Final			
Highways and Streets:					
Salaries	\$ 417,000	\$ 380,000	\$ 367,330	\$ 12,670	\$ 376,969
Employees' insurance	120,000	110,000	112,280	(2,280)	123,035
Payroll taxes	32,000	29,000	26,801	2,199	27,910
Retirement	43,000	43,000	45,765	(2,765)	38,362
General insurance	184,000	184,000	175,711	8,289	187,464
Equipment operating	63,000	68,000	61,765	6,235	67,100
Utilities and telephone	22,000	22,000	23,928	(1,928)	22,864
Professional services	13,000	10,000	4,255	5,745	12,984
Maintenance of grass	115,000	115,000	111,700	3,300	111,815
Small tools and supplies	33,000	34,000	30,227	3,773	47,843
Maintenance materials	40,000	30,000	17,959	12,041	32,400
Electricity for street lights	80,000	80,000	76,097	3,903	76,122
Uniforms	8,000	10,000	10,085	(85)	9,579
Miscellaneous	<u>10,000</u>	<u>7,000</u>	<u>6,834</u>	<u>166</u>	<u>11,481</u>
Total highways and streets	<u>1,180,000</u>	<u>1,122,000</u>	<u>1,070,737</u>	<u>51,263</u>	<u>1,145,928</u>
Culture and Recreation:					
Parks -					
Salaries	134,500	119,000	112,946	6,054	123,833
Employees' insurance	23,000	23,000	21,650	1,350	25,946
Payroll taxes	10,500	10,500	8,471	2,029	9,270
Retirement	12,500	12,500	12,101	399	11,763
General insurance	16,000	16,000	12,931	3,069	14,339
Equipment operating	6,000	6,000	5,548	452	7,766
Supplies	12,500	11,500	7,657	3,843	14,356
Repairs and maintenance	75,000	75,000	86,466	(11,466)	85,899
Utilities and telephone	67,500	59,000	53,536	5,464	65,622
Security and janitorial	-	-	904	(904)	899
Youth recreation	77,000	77,000	68,750	8,250	77,099
Miscellaneous	<u>8,500</u>	<u>9,500</u>	<u>10,219</u>	<u>(719)</u>	<u>9,141</u>
Total parks	<u>443,000</u>	<u>419,000</u>	<u>401,179</u>	<u>17,821</u>	<u>445,933</u>

(continued)

CITY OF ABBEVILLE, LOUISIANA
General Fund

Budgetary Comparison Schedule – Expenditures (Continued)
Year Ended December 31, 2020
With Comparative Actual Amounts for the Year Ended December 31, 2019

	2020				2019 Actual
	Budget		Actual	Variance - Favorable (Unfavorable)	
	Original	Final			
Capital outlay:					
General government -					
Administrative	\$ 2,500	\$ 20,000	\$ 12,363	\$ 7,637	\$ 33,120
Airport	5,000	5,000	18,936	(13,936)	702,425
Public safety -					
Police	<u>5,000</u>	<u>5,000</u>	<u>-</u>	<u>5,000</u>	<u>27,362</u>
Total capital outlay	<u>12,500</u>	<u>30,000</u>	<u>31,299</u>	<u>(1,299)</u>	<u>762,907</u>
Total expenditures	<u>\$ 10,597,000</u>	<u>\$ 10,671,000</u>	<u>\$ 10,588,541</u>	<u>\$ 82,459</u>	<u>\$ 10,574,827</u>

CITY OF ABBEVILLE, LOUISIANA
General Fund

Budgetary Comparison Schedule – Other Financing Sources (Uses)
Year Ended December 31, 2020
With Comparative Actual Amounts for the Year Ended December 31, 2019

	2020			Variance - Favorable (Unfavorable)	2019 Actual
	Budget		Actual		
	Original	Final			
Other financing sources:					
Transfers from other funds -					
Utility Fund	\$6,299,000	\$ 6,061,000	\$ 6,174,232	\$ 113,232	\$ 6,155,928
Sales Tax Fund	2,778,000	2,766,000	2,785,053	19,053	1,855,625
	-	-	-	-	-
Airport Improvement Fund	-	-	-	-	-
Transfers to other funds -					
Sales Tax Fund	(60,000)	-	-	-	-
Utility Fund	-	-	-	\$ -	\$ -
Airport Improvement Fund	-	(10,000)	(9,592)	408	(18,028)
 Total other financing sources	 <u>\$9,017,000</u>	 <u>\$ 8,817,000</u>	 <u>\$ 8,949,693</u>	 <u>\$ 132,693</u>	 <u>\$ 7,993,525</u>

NONMAJOR GOVERNMENTAL FUNDS

CITY OF ABBEVILLE, LOUISIANA
Nonmajor Governmental Funds

Combining Balance Sheet
December 31, 2020
With comparative Totals for December 31, 2019

	Special Revenue	Debt Service	Capital Projects	Totals	
	2020	2019	2020	2019	2019
ASSETS					
Cash and interest-bearing deposits	\$ 166,494	\$ 586,895	\$ -	\$ 753,389	\$ 745,808
Receivables -					
Ad valorem taxes	39,275	-	-	39,275	17,153
Other receivable	-	-	-	-	9,442
Due from other governments	-	-	3,750	3,750	91,345
Total assets	<u>\$ 205,769</u>	<u>\$ 586,895</u>	<u>\$ 3,750</u>	<u>\$ 796,414</u>	<u>\$ 863,748</u>
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts payable	\$ 69	\$ -	\$ 3,750	\$ 3,819	\$ 113,064
Total liabilities	<u>69</u>	<u>-</u>	<u>3,750</u>	<u>3,819</u>	<u>113,064</u>
Fund balances:					
Restricted for economic development	24,078	-	-	24,078	24,078
Restricted for fire protection	94,071	-	-	94,071	90,946
Restricted for sewer improvement	87,551	-	-	87,551	60,882
Assigned for debt service	-	586,895	-	586,895	574,778
Total fund balances	<u>205,700</u>	<u>586,895</u>	<u>-</u>	<u>792,595</u>	<u>750,684</u>
Total liabilities and fund balances	<u>\$ 205,769</u>	<u>\$ 586,895</u>	<u>\$ 3,750</u>	<u>\$ 796,414</u>	<u>\$ 863,748</u>

CITY OF ABBEVILLE, LOUISIANA
Nonmajor Governmental Funds

Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Year Ended December 31, 2020
With Comparative Totals for the Year Ended December 31, 2019

	Special Revenue	Debt Service	Capital Projects	Totals	
				2020	2019
Revenues:					
Taxes	\$ 86,388	\$ -	\$ -	\$ 86,388	\$ 84,633
Intergovernmental	141,438	-	180,174	321,612	1,087,175
Miscellaneous	<u>217</u>	<u>674</u>	<u>-</u>	<u>891</u>	<u>44,495</u>
Total revenues	<u>228,043</u>	<u>674</u>	<u>180,174</u>	<u>408,891</u>	<u>1,216,303</u>
Expenditures:					
Current -					
General government	8,148	-	-	8,148	-
Fire protection	-	-	-	-	10,992
Capital outlay	102,204	-	188,009	290,213	1,223,391
Debt service -					
Principal retirement	-	694,000	-	694,000	615,000
Interest and fiscal charges	<u>-</u>	<u>65,959</u>	<u>-</u>	<u>65,959</u>	<u>80,677</u>
Total expenditures	<u>110,352</u>	<u>759,959</u>	<u>188,009</u>	<u>1,058,320</u>	<u>1,930,060</u>
Deficiency of revenues over expenditures	<u>117,691</u>	<u>(759,285)</u>	<u>(7,835)</u>	<u>(649,429)</u>	<u>(713,757)</u>
Other financing sources (uses):					
Transfers in	-	771,402	9,592	780,994	906,617
Transfers out	<u>(87,897)</u>	<u>-</u>	<u>(1,757)</u>	<u>(89,654)</u>	<u>(176,145)</u>
Total financing sources (uses)	<u>(87,897)</u>	<u>771,402</u>	<u>7,835</u>	<u>691,340</u>	<u>730,472</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	29,794	12,117	-	41,911	16,715
Fund balance, beginning	<u>175,906</u>	<u>574,778</u>	<u>-</u>	<u>750,684</u>	<u>733,969</u>
Fund balance, ending	<u>\$ 205,700</u>	<u>\$ 586,895</u>	<u>\$ -</u>	<u>\$ 792,595</u>	<u>\$ 750,684</u>

NONMAJOR SPECIAL REVENUE FUNDS

Public Improvement (Sewer) Fund

This fund accounts for the receipt and disbursement of ad valorem taxes dedicated to public improvement of the City's sewer facilities.

Maintenance and Operation – Fire Department Fund

This fund accounts for the receipt and disbursement of proceeds from the Vermilion Parish Police Jury to be used for the purpose of construction, acquiring, improving, and maintaining fire department facilities and equipment.

Economic Development District No. 1

This fund accounts for the receipt and disbursement of proceeds from the half cent sales and use tax within the boundaries of Economic District No. 1.

CITY OF ABBEVILLE, LOUISIANA
Nonmajor Special Revenue Funds

Combining Balance Sheet
December 31, 2020
With Comparative Totals for December 31, 2019

	Public Improvement Sewer Fund	Maint. and Operation - Fire Dept. Fund	Economic Development District No. 1 Fund	Totals	
				2020	2019
ASSETS					
Interest-bearing deposits	\$ 48,345	\$ 94,071	\$ 24,078	\$166,494	\$171,030
Receivables:					
Ad valorem taxes	<u>39,275</u>	<u>-</u>	<u>-</u>	<u>39,275</u>	<u>17,153</u>
Total assets	<u>\$ 87,620</u>	<u>\$ 94,071</u>	<u>\$ 24,078</u>	<u>\$205,769</u>	<u>\$188,183</u>
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts payable	<u>\$ 69</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 69</u>	<u>\$ 12,277</u>
Total liabilities	<u>69</u>	<u>-</u>	<u>-</u>	<u>69</u>	<u>12,277</u>
Fund balances:					
Restricted for economic development	-	-	24,078	24,078	24,078
Restricted for fire protection	-	94,071	-	94,071	90,946
Restricted for sewer improvements	<u>87,551</u>	<u>-</u>	<u>-</u>	<u>87,551</u>	<u>60,882</u>
Total fund balances	<u>87,551</u>	<u>94,071</u>	<u>24,078</u>	<u>205,700</u>	<u>175,906</u>
Total liabilities and fund balances	<u>\$ 87,620</u>	<u>\$ 94,071</u>	<u>\$ 24,078</u>	<u>\$205,769</u>	<u>\$188,183</u>

CITY OF ABBEVILLE, LOUISIANA
Nonmajor Special Revenue Funds

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Year Ended December 31, 2020
With Comparative Totals for the Year Ended December 31, 2019

	Public Improvement Sewer Fund	Maint. and Operation - Fire Dept. Fund	Economic Development District No. 1 Fund	Totals	
				2020	2019
Revenues:					
Taxes	\$ 86,388	\$ -	\$ -	\$ 86,388	\$ 84,633
Intergovernmental	-	141,438	-	141,438	95,140
Other revenues	<u>39</u>	<u>178</u>	-	<u>217</u>	<u>43,301</u>
Total revenues	<u>86,427</u>	<u>141,616</u>	<u>-</u>	<u>228,043</u>	<u>223,074</u>
Expenditures:					
Current -					
General government -					
Economic development	8,148	-	-	8,148	-
Public safety -					
Fire protection	-	-	-	-	10,992
Capital outlay	<u>51,610</u>	<u>50,594</u>	-	<u>102,204</u>	<u>80,296</u>
Total expenditures	<u>59,758</u>	<u>50,594</u>	<u>-</u>	<u>110,352</u>	<u>91,288</u>
Excess (deficiency) of revenues over expenditures	<u>26,669</u>	<u>91,022</u>	<u>-</u>	<u>117,691</u>	<u>131,786</u>
Other financing sources (uses):					
Transfers out	<u>-</u>	<u>(87,897)</u>	<u>-</u>	<u>(87,897)</u>	<u>(176,145)</u>
Total financing sources (uses)	<u>-</u>	<u>(87,897)</u>	<u>-</u>	<u>(87,897)</u>	<u>(176,145)</u>
Excess (deficiency) of revenues over expenditures and other financing uses	26,669	3,125	-	29,794	(44,359)
Fund balances, beginning	<u>60,882</u>	<u>90,946</u>	<u>24,078</u>	<u>175,906</u>	<u>220,265</u>
Fund balances, ending	<u>\$ 87,551</u>	<u>\$ 94,071</u>	<u>\$ 24,078</u>	<u>\$205,700</u>	<u>\$175,906</u>

CITY OF ABBEVILLE, LOUISIANA
Nonmajor Special Revenue Fund
Public Improvement Sewer Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance –
Budget (GAAP Basis) and Actual
Year Ended December 31, 2020
With Comparative Actual Amounts for the Year Ended December 31, 2019

	2020			Variance - Favorable (Unfavorable)	2019 Actual
	Original Budget	Final Budget	Actual		
Revenues:					
Taxes -					
Ad valorem taxes	\$ 83,000	\$ 83,000	\$ 86,388	\$ 3,388	\$ 84,633
Other revenues -					
Miscellaneous	-	-	-	-	21,786
Interest	-	-	39	39	164
Total revenues	<u>83,000</u>	<u>83,000</u>	<u>86,427</u>	<u>3,427</u>	<u>106,583</u>
Expenditures:					
Current -					
General government	-	-	8,148	(8,148)	-
Capital outlay	<u>10,000</u>	<u>60,000</u>	<u>51,610</u>	<u>8,390</u>	<u>51,975</u>
Total expenditures	<u>10,000</u>	<u>60,000</u>	<u>59,758</u>	<u>242</u>	<u>51,975</u>
Excess of revenues over expenditures	73,000	23,000	26,669	3,669	54,608
Other financing sources (uses):					
Transfers out	-	-	-	-	(88,563)
Total other financing souces (uses)	-	-	-	-	(88,563)
Excess (deficiency) of revenues over expenditures and other financing uses	73,000	23,000	26,669	3,669	(33,955)
Fund balance, beginning	<u>60,882</u>	<u>60,882</u>	<u>60,882</u>	-	<u>94,837</u>
Fund balance, ending	<u>\$ 133,882</u>	<u>\$ 83,882</u>	<u>\$ 87,551</u>	<u>\$ 3,669</u>	<u>\$ 60,882</u>

CITY OF ABBEVILLE, LOUISIANA
 Nonmajor Special Revenue Fund
 Maintenance and Operation – Fire Department Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance –
 Budget (GAAP Basis) and Actual
 Year Ended December 31, 2020
 With Comparative Actual Amounts for the Year Ended December 31, 2019

	2020		Actual	Variance - Favorable (Unfavorable)	2019 Actual
	Original Budget	Final Budget			
Revenues:					
Intergovernmental -					
Federal grants	\$ -	\$ 22,000	\$ 21,629	\$ (371)	\$ -
Vermilion Parish Police Jury -					
Fire protection	95,000	95,000	95,140	140	95,140
Fire insurance tax	-	25,000	24,669	(331)	-
Other -					
Interest and other revenue	-	-	178	178	21,351
Total revenues	<u>95,000</u>	<u>142,000</u>	<u>141,616</u>	<u>(384)</u>	<u>116,491</u>
Expenditures:					
Maintenance and repairs	-	-	-	-	10,992
Capital outlay	<u>25,000</u>	<u>52,000</u>	<u>50,594</u>	<u>1,406</u>	<u>28,321</u>
Total expenditures	<u>25,000</u>	<u>52,000</u>	<u>50,594</u>	<u>1,406</u>	<u>39,313</u>
Deficiency of revenues over expenditures	70,000	90,000	91,022	1,022	77,178
Other financing sources (uses):					
Transfers out	<u>(87,000)</u>	<u>(88,000)</u>	<u>(87,897)</u>	<u>103</u>	<u>(87,582)</u>
Total other financing sources (uses)	<u>(87,000)</u>	<u>(88,000)</u>	<u>(87,897)</u>	<u>103</u>	<u>(87,582)</u>
Deficiency of revenues and other sources over expenditures and other uses	(17,000)	2,000	3,125	1,125	(10,404)
Fund balance, beginning	<u>90,946</u>	<u>90,946</u>	<u>90,946</u>	<u>-</u>	<u>101,350</u>
Fund balance, ending	<u>\$ 73,946</u>	<u>\$ 92,946</u>	<u>\$ 94,071</u>	<u>\$ 1,125</u>	<u>\$ 90,946</u>

CITY OF ABBEVILLE, LOUISIANA
 Nonmajor Special Revenue Fund
 Economic Development District No. 1 Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance –
 Budget (GAAP Basis) and Actual
 Year Ended December 31, 2020
 With Comparative Actual Amounts for the Year Ended December 31, 2019

	2020			Variance - Favorable (Unfavorable)	2019 Actual
	Original Budget	Final Budget	Actual		
Revenues:					
Taxes -					
Sales taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Other revenues -					
Interest	-	-	-	-	-
Total revenues	-	-	-	-	-
Expenditures:					
Current -					
General government -					
Capital outlay	24,078	-	-	-	-
Total expenditures	24,078	-	-	-	-
Excess of revenues over expenditures	(24,078)	-	-	-	-
Fund balance, beginning	24,078	24,078	24,078	-	24,078
Fund balance, ending	\$ -	\$ 24,078	\$ 24,078	\$ -	\$ 24,078

NONMAJOR DEBT SERVICE FUNDS

2012 Revenue Refunding Bond Fund

This fund accumulates monies for payment of the \$4,160,000 Revenue Refunding Bonds, Series 2012. Debt service is financed by transfers from the Sales Tax Fund and the Maintenance and Operation – Fire Department Fund.

2014 Sales Tax Revenue Bond Fund

This fund accumulates monies for payment of the \$2,100,000 Sales Tax Revenue Bonds, Series 2014. Debt service is financed by transfers from the Sales Tax Fund.

2016 Revenue Bond Fund

This fund accumulates monies for payment of the \$600,000 Revenue Bonds, Series 2016. Debt service is financed by transfers from the Maintenance and Operation – Fire Department Fund.

CITY OF ABBEVILLE, LOUISIANA
Nonmajor Debt Service Funds

Combining Balance Sheet
December 31, 2020
With Comparative Totals for December 31, 2019

	2012 Revenue Refunding Bond Fund	2014 Sales Tax Revenue Bond Fund	2016 Revenue Bond Fund	Totals	
				2020	2019
ASSETS					
Interest - bearing deposits	<u>\$ 395,848</u>	<u>\$ 123,036</u>	<u>\$ 68,011</u>	<u>\$ 586,895</u>	<u>\$ 574,778</u>
LIABILITIES AND FUND BALANCE					
Liabilities:					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Fund balance:					
Assigned for debt service	<u>395,848</u>	<u>123,036</u>	<u>68,011</u>	<u>586,895</u>	<u>574,778</u>
Total liabilities and fund balance	<u>\$ 395,848</u>	<u>\$ 123,036</u>	<u>\$ 68,011</u>	<u>\$ 586,895</u>	<u>\$ 574,778</u>

CITY OF ABBEVILLE, LOUISIANA
Nonmajor Debt Service Funds

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Year Ended December 31, 2020
With Comparative Totals for December 31, 2019

	<u>2012</u> Revenue Refunding Bond Fund	<u>2014</u> Sales Tax Revenue Bond Fund	<u>2016</u> Revenue Bond Fund	<u>Totals</u>	
				<u>2020</u>	<u>2019</u>
Revenues:					
Other revenues -					
Interest income	\$ 401	\$ 204	\$ 69	\$ 674	\$ 1,194
Expenditures:					
Debt service -					
Principal retirement	447,000	172,000	75,000	694,000	615,000
Interest and fiscal charges	<u>26,066</u>	<u>28,143</u>	<u>11,750</u>	<u>65,959</u>	<u>80,677</u>
Total expenditures	<u>473,066</u>	<u>200,143</u>	<u>86,750</u>	<u>759,959</u>	<u>695,677</u>
Deficiency of revenues over expenditures	<u>(472,665)</u>	<u>(199,939)</u>	<u>(86,681)</u>	<u>(759,285)</u>	<u>(694,483)</u>
Other financing sources:					
Transfers in	<u>481,380</u>	<u>202,125</u>	<u>87,897</u>	<u>771,402</u>	<u>756,841</u>
Excess of revenues and other financing sources over expenditures	8,715	2,186	1,216	12,117	62,358
Fund balance, beginning	<u>387,133</u>	<u>120,850</u>	<u>66,795</u>	<u>574,778</u>	<u>512,420</u>
Fund balance, ending	<u>\$ 395,848</u>	<u>\$ 123,036</u>	<u>\$ 68,011</u>	<u>\$ 586,895</u>	<u>\$ 574,778</u>

NONMAJOR CAPITAL PROJECTS FUNDS

Airport Improvement Fund

This fund accounts for improvement projects at the Abbeville Chris Crusta Memorial Airport. Program expenditures are generally funded by federal and state grants.

LCDBG Street Improvement Fund

This fund accounts for improvement projects for the LCDBG. Program expenditures are generally funded by federal and state grants.

CITY OF ABBEVILLE, LOUISIANA
Nonmajor Capital Projects Funds

Combining Balance Sheet
December 31, 2020
With Comparative Totals for December 31, 2019

	Airport Improvement Fund	LCDBG Street Improvement Fund	Totals	
			2020	2019
ASSETS				
Cash and interest - bearing deposits	\$ -	\$ -	\$ -	\$ -
Other receivable	-	-	-	9,442
Due from other governments	3,750	-	3,750	91,345
	<u>\$ 3,750</u>	<u>\$ -</u>	<u>\$ 3,750</u>	<u>\$ 100,787</u>
LIABILITIES AND FUND BALANCE				
Liabilities:				
Accounts payable	\$ 3,750	-	\$ 3,750	\$ 100,787
Due to other fund	-	-	-	-
Total liabilities	<u>3,750</u>	<u>-</u>	<u>3,750</u>	<u>100,787</u>
Fund balance:				
Unassigned	-	-	-	-
Total liabilities and fund balance	<u>\$ 3,750</u>	<u>\$ -</u>	<u>\$ 3,750</u>	<u>\$ 100,787</u>

CITY OF ABBEVILLE, LOUISIANA
Nonmajor Capital Projects Funds

Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Year Ended December 31, 2020
With Comparative Totals for the Year Ended December 31, 2019

	Airport Improvement Fund	LCDBG Street Improvement Fund	Totals	
			2020	2019
Revenues:				
Federal grants	\$ -	\$ -	\$ -	\$ 800,000
State grants	<u>180,174</u>	<u>-</u>	<u>180,174</u>	<u>192,035</u>
Total revenues	<u>180,174</u>	<u>-</u>	<u>180,174</u>	<u>992,035</u>
Expenditures:				
Current -				
Professional services	-	-	-	-
Capital outlay -				
Airport improvements	188,009	-	188,009	238,391
Street overlay improvements	<u>-</u>	<u>-</u>	<u>-</u>	<u>904,704</u>
Total expenditures	<u>188,009</u>	<u>-</u>	<u>188,009</u>	<u>1,143,095</u>
Excess (deficiency) of revenues over expenditures	(7,835)	-	(7,835)	(151,060)
Other financing sources:				
Transfers in	9,592	-	9,592	149,776
Transfers out	<u>(1,757)</u>	<u>-</u>	<u>(1,757)</u>	<u>-</u>
Total financing sources (uses)	<u>7,835</u>	<u>-</u>	<u>7,835</u>	<u>149,776</u>
Excess (deficiency) of revenues and other financing sources over expenditures	-	-	-	(1,284)
Fund balance, beginning	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,284</u>
Fund balance, ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CITY OF ABBEVILLE, LOUISIANA
Enterprise Fund
Utility System Fund

Comparative Departmental Analysis of Revenues and Expenses
Years Ended December 31, 2020 and 2019

	Electric		Water	
	2020	2019	2020	2019
Operating revenues:				
Charges for services	\$ 12,040,801	\$ 12,846,348	\$ 1,908,046	\$ 1,843,467
Other revenues	<u>230,262</u>	<u>260,195</u>	<u>11,917</u>	<u>13,428</u>
Total operating revenues	<u>12,271,063</u>	<u>13,106,543</u>	<u>1,919,963</u>	<u>1,856,895</u>
Operating expenses:				
Salaries	430,359	361,795	503,950	491,987
Employees' insurance	96,419	107,777	143,518	154,788
OPEB (benefit) expense	44,442	(446,571)	29,857	(641,363)
Payroll taxes	30,877	25,984	38,189	37,504
Retirement	46,095	34,766	53,809	48,535
Pension (benefit) obligation expense	62,827	(81,893)	3,618	(13,209)
General insurance	91,402	99,828	72,622	75,710
Equipment operating expense	37,100	45,975	25,913	22,008
Maintenance and repairs - systems	280,458	493,789	124,906	131,043
Electricity for pumps	-	-	48	50
Utilities	-	-	123,892	122,119
Materials, tools and supplies	25,116	41,056	157,682	177,668
Electric power purchased	6,020,631	6,609,773	-	-
Office expense, postage and computer processing	-	-	-	-
Bad debts and collection fees	-	-	-	-
Miscellaneous	1,095,578	30,459	27,847	27,139
Depreciation	321,167	321,999	248,505	262,391
Allocation of general and administrative expenses	<u>410,089</u>	<u>92,739</u>	<u>307,567</u>	<u>69,554</u>
Total operating expenses	<u>8,992,560</u>	<u>7,737,476</u>	<u>1,861,923</u>	<u>965,924</u>
Operating income (loss)	<u>\$ 3,278,503</u>	<u>\$ 5,369,067</u>	<u>\$ 58,040</u>	<u>\$ 890,971</u>

Sewerage		General and Administrative		Totals	
2020	2019	2020	2019	2020	2019
\$ 1,862,271	\$ 1,802,899	\$ -	\$ -	\$ 15,811,118	\$ 16,492,714
30,810	37,698	-	-	272,989	311,321
<u>1,893,081</u>	<u>1,840,597</u>	<u>-</u>	<u>-</u>	<u>16,084,107</u>	<u>16,804,035</u>
371,131	364,420	412,478	376,025	1,717,918	1,594,227
89,541	105,912	151,545	165,300	481,023	533,777
27,728	(438,846)	46,928	(684,916)	148,955	(2,211,696)
27,056	26,760	30,522	28,031	126,644	118,279
44,557	38,836	57,811	45,173	202,272	167,310
515	(32,618)	-	-	66,960	(127,720)
60,499	64,929	12,995	14,279	237,518	254,746
19,126	29,811	33,031	26,227	115,170	124,021
223,996	245,843	-	-	629,360	870,675
51,422	56,461	-	-	51,470	56,511
109,146	105,353	14,234	14,047	247,272	241,519
63,888	132,441	-	-	246,686	351,165
-	-	-	-	6,020,631	6,609,773
-	-	92,777	82,393	92,777	82,393
-	-	72,796	56,699	72,796	56,699
47,821	30,566	14,880	11,869	1,186,126	100,033
487,747	501,220	85,225	96,720	1,142,644	1,182,330
<u>307,567</u>	<u>69,554</u>	<u>(1,025,222)</u>	<u>(231,847)</u>	<u>-</u>	<u>-</u>
<u>1,931,740</u>	<u>1,300,642</u>	<u>-</u>	<u>-</u>	<u>12,786,222</u>	<u>10,004,042</u>
<u>\$ (38,659)</u>	<u>\$ 539,955</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,297,885</u>	<u>\$ 6,799,993</u>

**COMPLIANCE, INTERNAL CONTROL
AND
OTHER MATTERS**

Independent Auditor's Report on Internal Control Over Financial
Reporting and on Compliance and Other Matters
Based on an Audit of Financial Statements
Performed in Accordance with
Government Auditing Standards

The Honorable Mark Piazza, Mayor
And Members of the City Council
City of Abbeville, Louisiana

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Abbeville, Louisiana, as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise the City of Abbeville, Louisiana's basic financial statements and have issued our report thereon dated May 12, 2021.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered City of Abbeville, Louisiana's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of City of Abbeville, Louisiana's internal control. Accordingly, we do not express an opinion on the effectiveness of the City of Abbeville, Louisiana's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City of Abbeville, Louisiana's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the financial statement. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose. However, under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

Darnall, Sikes, & Frederick

A Corporation of Certified Public Accountants

Abbeville, Louisiana
May 12, 2021

CITY OF ABBEVILLE, LOUISIANA

Schedule of Findings and Questioned Costs
Year Ended December 31, 2020

PART I SUMMARY OF AUDITOR'S RESULTS

FINANCIAL STATEMENTS

Auditor's Report

An unmodified opinion has been expressed on the primary government's governmental activities, business type activities, and each major fund financial statements as of and for the year ended December 31, 2020.

Due to the omission of the financial data of the legally separate component units of the City of Abbeville, Louisiana, we have expressed an adverse opinion on the aggregate discretely presented component units' opinion unit.

Internal Control Deficiencies - Financial Reporting

No significant deficiencies in internal control over financial reporting were disclosed during the audit of the financial statements.

Material Noncompliance – Financial Reporting

No instances of noncompliance material to the financial statements were disclosed during the audit of the financial statements.

FEDERAL AWARDS

This section is not applicable for the fiscal year ended December 31, 2020.

PART II FINDINGS RELATING TO AN AUDIT IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

The audit did not disclose any findings that would require disclosure.

PART III FINDINGS AND QUESTIONED COSTS RELATING TO FEDERAL PROGRAMS

At December 31, 2020, the City of Abbeville, Louisiana, did not meet the requirements to have a single audit in accordance with the Uniform Guidance; therefore, this section is not applicable.

PART IV MANAGEMENT LETTER

A management letter was not issued for the year ended December 31, 2020.

CITY OF ABBEVILLE, LOUISIANA

Summary Schedule of Prior Year Audit Findings
Year Ended December 31, 2020

Prior year audit findings:

There were no prior year audit findings.

CITY OF ABBEVILLE, LOUISIANA

Summary Schedule of Management's Corrective Action Plan
Year Ended December 31, 2020

There are no current audit findings.



Repair Order Invoice

Invoice To:
 CITY OF ABBEVILLE#
 P.O. Box 1170
 Abbeville LA 70511-1170
 United States

Terry's Diesel Repair & Sales, LLC
 2005 SUMMERS DRIVE
 ABBEVILLE, LA 70510
 United States

Invoice Date	Invoice	A/C	Customer PO	Payment Term	Customer Tax #
May 17, 2021	WI007039	CITY OF ABBE	#61058	NET30	

RO WO007069 Owner CITY OF ABBEVILLE# Repair Loc. Terry's Diesel Repair & Repair Mar 15, 2021

Unit 623 (1003)	VIN 44KFT428XHWZ22967	License P/253182	Last Cert. ()
HME Fire Truck			
Make	Model	Year 2016	Engine
ODOMETER 22917 MI			

Activity Description	Part Number (0)	Part Description	Quantity	Charge	Total
1.OVERHEATING			35.00 HR	110.0000	3,850.00
<i>Check truck for overheating. Found water in crankcase. Drain oil and remove oil pan. Pressure test. Found coolant leaking between #2 piston and liner. R&R oil pan gaskets. Remove head, pistons, and liners. Found hole in #2 liner. R&R all (6) liners. R&R all necessary seals and gaskets. R&R thermostat. R&R crankcase filter and oil filter. Pressure test. Check VGT, ECM, and fuses and wiring. R&R coolant. Reassemble. Run, check, and road test.</i>					
	CPR 5273379CUM	THERMOSTAT	1.00 EA	59.5800	59.58
	CPR 5404408CUM	Cylinder Liners	6.00 EA	188.6200	1,131.72
	CPR 5473339CUM	Upper Engine Gsk	1.00 EA	316.8100	316.81
	CPR 3939352CUM	Oil Suc Con GSK	1.00 EA	6.3287	6.33
	CPR 5332563CUM	Oil Pan GSK	1.00 EA	63.2298	63.23
	LUC 10001	OIL STABILIZER-QT.	1.00 QT	13.2288	13.23
	FLG CV50628FLG	Crankcase Filter	1.00 EA	107.9300	107.93
	FLTANCBC14	CLEANER FLUID	2.00 EA	4.3144	8.63
	3103015	Grommet Seal	1.00 EA	3.6858	3.69
	FLUIDS:N 4 07997-6/DELO	DELO-RED Chevron Antifreeze E/L	11.00 EA	11.9100	131.01
	FLG LF9009FLG	OIL FILTER	1.00 EA	30.2149	30.21
	OIL:210271540LE0812	DELO CHEV 15W40 BULK	6.00 GA	18.8289	112.97
Activity Sub-Total:					5,835.34



Technician JOEY-JOEY COTE

Authorized

TRENT-TRENT L RICHARD

WESTON-WESTON TOUCHET

V# 81000
 F# 00-1020
 G/L# _____
 PO# 61058
 BATCH# _____



Repair Order Invoice

Invoice To:
CITY OF ABBEVILLE#
P.O. Box 1170
Abbeville LA 70511-1170
United States

Terry's Diesel Repair & Sales, LLC
2005 SUMMERS DRIVE
ABBEVILLE, LA 70510
United States

Page 2 / 2

Invoice Date	Invoice	A/C	Customer PO	Payment Term	Customer Tax #
May 17, 2021	WI007039	CITY OF ABBE	#61058	NET30	

Total Labor: 3,850.00
Total Parts: 1,985.34
Shop Supplies: 45.00
Sub Total: 5,880.34
Invoice Total: \$ 5,880.34

Signature: *David Lopez*

emailed

BID ON REMOVAL OF RUBBISH

TO: BROWN'S DEMOLITION
& HAUL AWAY SERVICE
506 HAWTHORNE ST
ABBEVILLE, LA 70510

FROM: CITY OF ABBEVILLE, PERMIT DEPT
ATTN: SARAH ALPOUGH

LOCATION OF JOB: 901 E. OAK ST.

SCOPE OF WORK:

- To remove ALL RUBBISH on entire property & City Right of Way (if applicable).
- To HAUL ALL DEBRIS from cleaning to Solid Waste facility
- To leave lot COMPLETELY CLEAR of ALL RUBBISH & DEBRIS.
- To Cut and Remove any tall grass, heavy brush or fallen trees from property.

BID AMOUNT: \$ 1,999.00

BID UE BY: Thursday, May 27, 2021 BY 3:00PM

PLEASE READ THE FOLLOWING CAREFULLY:

ONCE JOB IS COMPLETE, CITY INSPECTION WILL BE DONE BEFORE PAYMENT WILL BE MADE TO CONTRACTOR

PROPERTY MUST BE COMPLETELY CLEARD OF ALL DEBRIS FROM CLEAN UP BEFORE PAYMENT IS MADE TO CONTRACTOR.

***PLEASE NOTE THAT DEBRIS CAN NO LONGER BE PLACED ON THE SIDE OF THE ROAD FOR PICK-UP. CONTRACTORS CAN NO LONGER REQUEST A BIN FROM SOLID WASTE FOR DESPOSAL OF DEBRIS.

ARRANGEMENTS MUST BE MADE WITH SOLID WASTE (898-4338) FOR DISPOSAL.

*****PLEASE INCLUDE CHARGES FOR DISPOSAL IN YOUR BID*****

Cross Brown
Signature

BID ON REMOVAL OF RUBBISH

TO: RUSSELL ALEXIS
P.O. BOX 1621
ABBEVILLE, LA 70511
EMAIL: RUSSELLALEXIS@GMAIL.COM

FROM: CITY OF ABBEVILLE, PERMIT DEPT
ATTN: SARAH ALPOUGH

LOCATION OF JOB: 901 E. OAK ST.

SCOPE OF WORK:

- To remove **ALL RUBBISH** on entire property & City Right of Way (if applicable).
- To **HAUL ALL DEBRIS** from cleaning to Solid Waste facility
- To leave lot **COMPLETELY CLEAR** of **ALL RUBBISH & DEBRIS.**
- To **Cut and Remove** any tall grass, heavy brush or fallen trees from property.

BID AMOUNT: \$ 6000.00

BID UE BY: **Thursday, May 27, 2021 BY 3:00PM**

PLEASE READ THE FOLLOWING CAREFULLY:

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*****PLEASE INCLUDE CHARGES FOR DISPOSAL IN YOUR BID*****


Signature

BID ON REMOVAL OF RUBBISH

TO: RUSSELL ALEXIS
P.O. BOX 1621
ABBEVILLE, LA 70511
russellalexis@gmail.com

FROM: CITY OF ABBEVILLE, PERMIT DEPT
ATTN: SARAH ALPOUGH

LOCATION OF JOB: **109 & 111 N. GUEGNON**

SCOPE OF WORK:

- To remove **ALL RUBBISH** on entire property & City Right of Way (if applicable).
- To **HAUL ALL DEBRIS** from cleaning to Solid Waste facility
- To leave lot **COMPLETELY CLEAR** of **ALL RUBBISH & DEBRIS.**
- To **Cut and Remove** any tall grass, heavy brush or fallen trees from property.

BID AMOUNT: \$ 6000.00

BID UE BY: **Thursday, May 27, 2021 BY 3:00PM**

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*****PLEASE INCLUDE CHARGES FOR DISPOSAL IN YOUR BID*****


Signature

Amended

BID ON CUTTING AND REMOVAL OF TREE FROM STRUCTURE

To: BROWN'S DEMOLITION
& HAUL AWAY SERVICE
506 HAWTHORNE ST
ABBEVILLE, LA 70510
Arossbrown56@gmail.com

From: City of Abbeville, Permit Department

Location of Job: **906 GREENE ST**

Scope of Work:

- To cut **THE FALLEN TREE AND REMOVE FROM STRUCTURE & CUT GRASS & WEEDS FROM PROPERTY.**
- To haul all debris from cleaning to Solid Waste facility
- To leave lot completely clear of all RUBBISH and DEBRIS from tree removal.

Bid Amount: \$ 1,975.00

Bid Due by: **Thursday, May 27, 2021 BY 3:00 P.M.**

PLEASE READ THE FOLLOWING CAREFULLY:

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Signature _____

BID ON CUTTING AND REMOVAL OF TREE FROM STRUCTURE

To: TONY LANDRY
402 BERTHIER ST
ABBEVILLE, LA 70510
Landrytony62@yahoo.com
Clarice_landry@yahoo.com

From: City of Abbeville, Permit Department

Location of Job: **906 GREENE ST**

Scope of Work:

- To cut **THE FALLEN TREE AND REMOVE FROM STRUCTURE & CUT GRASS & WEEDS FROM PROPERTY.**
- To haul all debris from cleaning to Solid Waste facility
- To leave lot completely clear of all RUBBISH and DEBRIS from tree removal.

Bid Amount: \$ 3600 not including stump of tree

Bid Due by: **Thursday, May 27, 2021 BY 3:00 P.M.**

PLEASE READ THE FOLLOWING CAREFULLY:

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Signature

BID ON CUTTING AND REMOVAL OF TREE FROM STRUCTURE

To: RUSSELL ALEXIS
P.O. BOX 1621
ABBEVILLE, LA 70511
russellalexis@gmail.com

From: City of Abbeville, Permit Department

Location of Job: **906 GREENE ST**

Scope of Work:

- To cut **THE FALLEN TREE AND REMOVE FROM STRUCTURE & CUT GRASS & WEEDS FROM PROPERTY.**
- To haul all debris from cleaning to Solid Waste facility
- To leave lot completely clear of all RUBBISH and DEBRIS from tree removal.

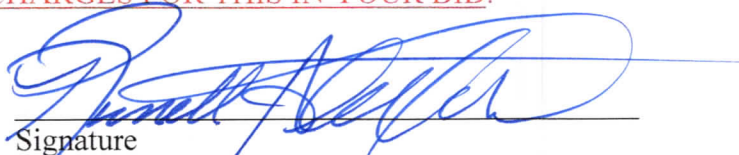
Bid Amount: \$ 5000.00

Bid Due by: **Thursday, May 27, 2021 BY 3:00 P.M.**

PLEASE READ THE FOLLOWING CAREFULLY:

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Signature

BID ON CUTTING AND REMOVAL OF TREE FROM STRUCTURE

To: MAGNATE INDUSTRIAL CONTRACTING, LLC
ATTN: LEROY PLOWDEN JR
2904 GREENBRIAR
ABBEVILLE, LA 70510

From: City of Abbeville, Permit Department

Location of Job: **906 GREENE ST**

Scope of Work:

- To cut **THE FALLEN TREE AND REMOVE FROM STRUCTURE & CUT GRASS & WEEDS FROM PROPERTY.**
- To haul all debris from cleaning to Solid Waste facility
- To leave lot completely clear of all RUBBISH and DEBRIS from tree removal.

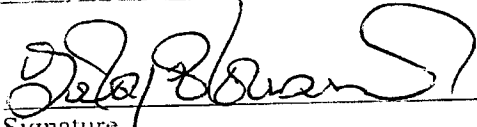
Bid Amount: \$ 7,600

Bid Due by: **Thursday, May 27, 2021 BY 3:00 P.M.**

PLEASE READ THE FOLLOWING CAREFULLY:

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Signature

**BID ON CUTTING AND REMOVAL OF TREE AND CUTTING GRASS,
WEEDS, & OVERGROWN BRUSH**

To: BROWN'S DEMOLITION
& HAUL AWAY SERVICE
506 HAWTHORNE ST
ABBEVILLE, LA 70510
Arossbrown56@gmail.com

From: City of Abbeville, Permit Department

Location of Job: **811 N. LAMAR (BACK SIDE OR WEST SIDE OF PROPERTY)**

Scope of Work:

- To cut **THE FALLEN TREE AND REMOVE
& CUT GRASS & WEEDS FROM PROPERTY.**
- To haul all debris from cleaning to Solid Waste facility
- To leave lot completely clear of all RUBBISH and DEBRIS.

Bid Amount: \$ 775.00

Bid Due by: **Thursday, May 27, 2021 BY 3:00 P.M.**

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Aross Brown

Signature

**BID ON CUTTING AND REMOVAL OF TREE AND CUTTING GRASS,
WEEDS, & OVERGROWN BRUSH**

To: TONY LANDRY
402 BERTHIER ST
ABBEVILLE, LA 70510

From: City of Abbeville, Permit Department

Location of Job: **811 N. LAMAR (BACK SIDE OR WEST SIDE OF PROPERTY)**

Scope of Work:

- To cut **THE FALLEN TREE AND REMOVE
& CUT GRASS & WEEDS FROM PROPERTY.**
- To haul all debris from cleaning to Solid Waste facility
- To leave lot completely clear of all RUBBISH and DEBRIS.

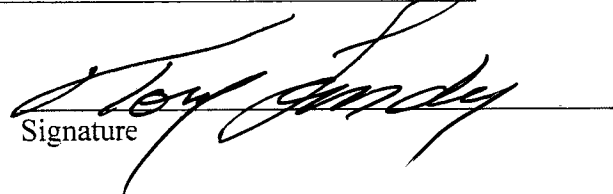
Bid Amount: \$ 15,000

Bid Due by: **Thursday, May 27, 2021 BY 3:00 P.M.**

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Signature