



COMMITTEE MEETING

December 05, 2023 at 6:00 PM

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

AGENDA

NOTICE POSTED: December 4, 2023 at 4:00 P.M.

To allow a public comment period on any agenda item prior to action.

Joint Committee meeting of the Finance Committee - chaired by Councilman Francis Touchet, Jr. and the Ordinance Committee - chaired by Councilman Tony Hardy.

1. Presentation of the 2024 budget.
2. To make a recommendation that the City Council approve an ordinance at their next regular City Council meeting scheduled for December 19, 2023 to adopt the 2024 budget and the amended 20023 budget.

In accordance with the Americans with Disabilities Act,
if you need special assistance, please contact
Mayor Roslyn White's office at 337-893-8550,
describing the assistance that is necessary.

CITY OF ABBEVILLE, LOUISIANA

**Annual Budget
Year Ending December 31, 2024**

**Revised Budget
Year Ending December 31, 2023**

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December 1, 2023

Members of the City Council
City of Abbeville, Louisiana

I submit to you the following budget summaries of the General Fund and Special Revenue Funds of the City of Abbeville for the year ending December 31, 2024. This document presents a summary-level overview of anticipated revenues, expenditures, and other financing sources and uses for those funds which are required by state law to adopt an annual budget. A detailed line-by-line budget of the General Fund and all Special Revenue Funds is also presented in the format required by Act 966 of the 2010 Louisiana Legislative Regular Session.

As shown on page 22 of this document, the City's outstanding bonded debt is presently \$3,522,000. The year 2024 budget provides for systematic deposits into the City's debt sinking funds sufficient to pay debt principal and interest of \$586,000 and \$60,379, respectively. The combined effective rate of interest on the City's debt is less than two percent.

As shown on page 21 of this document, a new Road Maintenance Fund will be implemented to handle the necessary Street Infrastructure Improvements from Main Street to Hwy 82 and on N. State and N. St. Charles Streets. As the City will assume ongoing responsibilities as part of executed road transfer agreements, a monthly appropriation and transfer of up to \$10,000 of sales tax revenues is being proposed beginning in year 2024.

The budget satisfies the requirements of the Local Government Budget act and I recommend that it be adopted as presented. As always, I am appreciative of the cooperation and support demonstrated by the City Council and our great staff of employees in all departments.

Sincerely,

ROSLYN R. WHITE
MAYOR

CITY OF ABBEVILLE, LOUISIANA

General Fund and Special Revenue Funds
2024 Annual Budget Summaries

	<u>General Fund</u>	<u>Special Revenue Funds</u>
Revenues:		
Taxes	\$ 374,000	\$ 5,895,000
Licenses and permits	621,000	-
Intergovernmental	214,000	2,090,000
Fines	35,000	-
Miscellaneous	<u>506,000</u>	<u>3,000</u>
Total revenues	<u>1,750,000</u>	<u>7,988,000</u>
Expenditures:		
General government	2,507,000	50,000
Public safety -		
Police	3,655,000	100,000
Fire	4,109,000	65,000
Highways and streets	1,375,000	555,000
Culture and recreation	563,000	87,000
Special grant expenditures	-	<u>2,065,000</u>
Total expenditures	<u>12,209,000</u>	<u>2,922,000</u>
Excess (deficiency) of revenues over expenditures	<u>(10,459,000)</u>	<u>5,066,000</u>
Other financing sources (uses):		
Operating transfers in	9,451,000	328,000
Operating transfers out	<u>(1,186,000)</u>	<u>(5,302,000)</u>
Total other financing sources (uses)	<u>8,265,000</u>	<u>(4,974,000)</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other uses	<u>(2,194,000)</u>	<u>92,000</u>
Fund balances, beginning	<u>3,348,767</u>	<u>2,848,611</u>
Fund balances, ending	<u>\$ 1,154,767</u>	<u>\$ 2,940,611</u>

General Fund Budget

**CITY OF ABBEVILLE
GENERAL FUND BUDGET
YEARS ENDING DEC 31, 2023 AND 2024**

	Current Year - 2023					Upcoming Year - 2024		
	(A) Original Budget	(B) Last Adopted Budget	(C) Actual Year-to-Date as of: October 2023	(D) Estimated Remaining for Year	(E) Projected Actual Result at Year End	(F) % Change vs. Projected Actual Result at Year End	(G) Proposed Budget	(H) % Change Projected Actual Result at Year End vs. Proposed Budget
					[C + D]	[E / B - 1]		[G / E - 1]
SUMMARY OF REVENUES								
311000	\$ 340,000	\$ 340,000	\$ 103,369	\$ 236,631	\$ 340,000		\$ 340,000	
314001	70,000	70,000	100,158	(30,158)	70,000		70,000	
314002	70,000	70,000	78,681	(8,681)	70,000		70,000	
314003	13,000	13,000	8,306	1,694	10,000		10,000	
314004	6,000	6,000	5,998	2	6,000		6,000	
314005	45,000	45,000	47,368	(2,368)	45,000		45,000	
314010	12,000	12,000	13,335	(335)	13,000		13,000	
315000	4,000	4,000	7,999	1	8,000		6,000	
321000	20,000	20,000	5,950	14,050	20,000		20,000	
322000	215,000	215,000	223,918	82	224,000		220,000	
322001	315,000	315,000	351,156	(1,156)	350,000		330,000	
323000	30,000	30,000	34,500	3,500	38,000		30,000	
323010	18,000	18,000	39,145	855	40,000		20,000	
323030	1,000	1,000	175	825	1,000		1,000	
325000	3,000	3,000	3,159	(159)	3,000		3,000	
333100	-	-	561	(561)	-		-	
333001	14,000	14,000	13,800	200	14,000		14,000	
333003	10,000	10,000	-	10,000	10,000		-	
333004	10,000	10,000	14,016	(16)	14,000		10,000	
333520	127,000	127,000	118,083	8,000	8,000		10,000	
333525	-	-	118,083	(83)	118,000		118,000	
333540	25,000	25,000	22,933	67	23,000		22,000	
335001	10,000	10,000	5,729	9,271	15,000		30,000	
335010	21,000	21,000	57,911	89	58,000		10,000	
335500	35,000	35,000	22,822	(1,822)	21,000		21,000	
351000	6,000	6,000	30,924	4,076	35,000		35,000	
352000	1,000	1,000	2,332	668	3,000		3,000	
353000	1,000	1,000	803	197	1,000		1,000	
354000	5,000	5,000	1,185	(185)	1,000		1,000	
354030	5,000	5,000	5,579	(579)	5,000		5,000	
354060	-	-	5,000	-	5,000		5,000	
361000	27,000	27,000	70,279	(279)	70,000		35,000	
364000	9,000	9,000	22,483	4,517	27,000		27,000	
364020	95,000	95,000	10,031	(31)	10,000		10,000	
364030	26,000	26,000	96,681	3,319	100,000		100,000	
364070	38,000	38,000	19,745	2,255	22,000		20,000	
366000	23,000	23,000	93,712	8,288	102,000		65,000	
369000	3,000	3,000	33,548	1,452	35,000		24,000	
TOTAL REVENUES BY SOURCE	\$ 1,650,000	\$ 1,650,000	\$ 1,671,374	\$ 355,626	\$ 2,027,000	22.8%	\$ 1,750,000	-13.7%

**CITY OF ABBEVILLE
GENERAL FUND BUDGET
YEARS ENDING DEC 31, 2023 AND 2024**

	Current Year - 2023					Upcoming Year - 2024		
	(A) Original Budget	(B) Last Adopted Budget	(C) Actual Year-to-Date as of October 2023	(D) Estimated Remaining for Year	(E) Projected Actual Result at Year End	(F) % Change Last Adopted Budget vs. Projected Actual Result at Year End	(G) Proposed Budget	(H) % Change Projected Actual Result at Year End vs. Proposed Budget
					[C + D]	[E / B - 1]		[G / E - 1]
CITY COURT								
402121 Regular salaries	\$ 111,000	\$ 111,000	\$ 81,274	\$ 23,726	\$ 105,000		\$ 120,000	
402122 Overtime Salaries	4,000	4,000	3,003	997	4,000		4,000	
402151 Payroll taxes	10,000	10,000	6,078	3,922	10,000		10,000	
402152 Retirement contributions	35,000	35,000	22,818	7,182	30,000		30,000	
402153 Group insurance	108,000	108,000	80,955	24,045	105,000		105,000	
402230 Utilities	4,000	4,000	2,865	1,135	4,000		4,000	
402262 Maint of Bldg & Grounds	4,000	4,000	165	1,835	2,000		2,000	
402263 Fuel and Oil	5,000	5,000	4,974	1,026	6,000		6,000	
402267 Enterprise Lease	-	-	-	-	-		12,000	
402284 Legal	36,000	36,000	30,000	6,000	36,000		36,000	
402290 Ins - Risk Management	23,000	23,000	23,125	4,875	28,000		28,000	
402350 Witness fees	4,000	4,000	2,300	1,700	4,000		4,000	
402499 Miscellaneous	1,000	1,000	837	163	1,000		1,000	
Total City Court Expenditures	\$ 345,000	\$ 345,000	\$ 258,394	\$ 76,606	\$ 335,000	-2.9%	\$ 362,000	8.1%
AIRPORT								
404121 Salary - Grass Cutting	\$ 20,000	\$ 20,000	\$ 16,923	\$ 3,077	\$ 20,000		\$ 20,000	
404151 Payroll Tax	1,500	1,500	1,294	206	1,500		1,500	
404230 Utilities	13,000	13,000	12,897	103	13,000		13,000	
404242 Telephone	2,000	2,000	1,572	428	2,000		2,000	
404260 AWOS / Runway Maintenance	7,000	7,000	650	6,350	7,000		7,000	
404261 Maint of grounds	10,000	10,000	16,589	3,411	20,000		10,000	
404263 Fuel and oil	5,000	5,000	4,012	988	5,000		5,000	
404264 Maint of equipment	5,000	5,000	3,317	1,683	5,000		5,000	
404280 Professional Services	70,000	70,000	21,723	18,277	40,000		50,000	
404320 Operating supplies	15,000	15,000	4,005	10,995	15,000		15,000	
404499 Miscellaneous	1,500	1,500	225	1,275	1,500		1,500	
404600 Capital Outlay - Overlay Project	-	-	-	45,000	45,000		-	
Total Airport Expenditures	\$ 150,000	\$ 150,000	\$ 83,207	\$ 91,793	\$ 175,000	16.7%	\$ 130,000	-25.7%
TAX AND LICENSE								
406121 Regular salaries	\$ 90,000	\$ 90,000	\$ 67,187	\$ 17,813	\$ 85,000		\$ 112,000	
406122 Overtime salaries	5,000	-	10,009	1,991	12,000		5,000	
406151 Payroll taxes	7,000	7,000	5,745	1,255	7,000		8,000	
406152 Retirement contributions	11,000	11,000	9,823	1,177	11,000		11,000	
406153 Group insurance	30,000	30,000	28,591	4,409	33,000		34,000	
406211 Publication of notices	2,500	2,500	2,938	1,062	4,000		4,000	
406267 Enterprise Lease	-	-	-	-	-		11,000	
406289 Computer Processing	15,500	15,500	17,129	1,871	19,000		18,000	
406310 Office supplies	11,000	11,000	11,795	205	12,000		12,000	
406499 Miscellaneous	10,000	10,000	10,118	1,882	12,000		10,000	
Total Tax & License Expenditures	\$ 182,000	\$ 177,000	\$ 163,335	\$ 31,665	\$ 195,000	10.2%	\$ 225,000	15.4%

CITY OF ABBEVILLE
GENERAL FUND BUDGET
YEARS ENDING DEC 31, 2023 AND 2024

	Current Year - 2023				Upcoming Year - 2024			
	(A) Original Budget	(B) Last Adopted Budget	(C) Actual Year-to-Date as of October 2023	(D) Estimated Remaining for Year	(E) Projected Actual Result at Year End	(F) % Change Last Adopted Budget vs. Projected Actual Result at Year End	(G) Proposed Budget	(H) % Change Projected Actual Result at Year End vs. Proposed Budget
	\$	\$	\$	\$	[C+D]	[E/B - 1]	\$	[G/E - 1]
ADMINISTRATIVE								
405121 Regular salaries	218,000	218,000	186,476	38,524	225,000		245,000	
405122 Overtime salaries	500	500	77	423	500		500	
405151 Payroll taxes	24,500	24,500	16,501	5,999	22,500		22,500	
405152 Retirement contributions	106,000	106,000	88,618	6,961	40,000		40,000	
405153 Group insurance	1,500	1,500	1,068	21,382	110,000		110,000	
405156 Uniforms	30,000	30,000	14,270	10,730	25,000		25,000	
405211 Publication of notices	1,000	1,000	665	335	1,000		1,000	
405213 Subscriptions	2,000	2,000	385	1,615	2,000		2,000	
405214 Membership dues	12,000	12,000	11,826	174	12,000		12,000	
405230 Utilities	11,000	11,000	8,400	2,600	11,000		11,000	
405241 Postage	30,000	30,000	24,866	5,134	30,000		30,000	
405242 Telephone	8,000	8,000	5,725	2,275	8,000		8,000	
405260 Maint - property & equip	10,000	10,000	11,725	275	12,000		10,000	
405262 Maintenance of building	1,000	1,000	33	967	1,000		1,000	
405264 Maint of mach & equip	120,000	120,000	2,400	600	3,000		130,000	
405266 Computers / Tech Equip / Software			9,469	2,531	12,000		14,000	
405267 Enterprise lease			17,750	6,250	24,000		24,000	
405274 City Hall Security	12,000	12,000	8,850	3,150	12,000		12,000	
405275 Janitorial	10,000	10,000	10,750	(750)	10,000		10,000	
405280 Professional services	60,000	60,000	50,000	10,000	60,000		60,000	
405284 Legal	10,000	10,000	10,000	-	10,000		10,000	
405281 Cultural Center	35,000	35,000	35,000	-	35,000		35,000	
405282 Drug Task Force	85,000	85,000	89,150	10,850	100,000		100,000	
405285 Accounting & auditing	120,000	120,000	27,413	52,587	80,000		100,000	
405286 Master Planning	42,000	42,000	46,284	8,716	55,000		50,000	
405289 Computer programming	40,000	40,000	39,478	5,522	45,000		45,000	
405290 Ins-risk management	25,000	25,000	28,892	6,108	35,000		35,000	
405310 Office supplies	3,000	3,000	436	2,564	3,000		3,000	
405320 Operating supplies	12,000	12,000	17,624	2,376	20,000		20,000	
405355 Cultural & Historic Program	24,000	24,000	25,393	4,607	30,000		30,000	
405359 Building Administrative Fees	9,000	9,000	11,536	464	12,000		15,000	
405361 Sounds on the Square	44,000	44,000	38,207	6,793	45,000		45,000	
405362 Regular salaries - Main Street	10,000	10,000	9,413	587	10,000		10,000	
405373 Keep Abbeville Beautiful Program	7,000	7,000	4,132	2,868	7,000		7,000	
405368 Main St./State Exp.	45,000	45,000	3,080	6,920	10,000		30,000	
405363 Marketing Events / Activities	7,000	7,000	7,000	-	7,000		7,000	
405366 Economic Development	7,500	7,500	7,200	300	7,500		7,500	
405401 Rent - Old Library Bldg	7,000	7,000	7,116	(116)	7,000		8,000	
405414 Schools & conventions							40,000	
405640 Surveillance Cameras							3,000	
405445 Employee drug testing	2,500	2,500	3,130	(130)	3,000		26,000	
405499 Miscellaneous	35,000	35,000	23,723	5,277	29,000		30,000	
405500 Blighted property costs				60,000	60,000		3,000	
405600 Capital Outlay - Blacksmith Shop	2,500	2,500	16,223	(223)	16,000			
Total Admin Expenditures	\$ 1,306,000	\$ 1,306,000	\$ 953,323	\$ 295,677	\$ 1,249,000	-4.4%	\$ 1,429,000	14.4%

CITY OF ABBEVILLE
 GENERAL FUND BUDGET
 YEARS ENDING DEC 31, 2023 AND 2024

	Current Year - 2023				Upcoming Year - 2024			
	(A) Original Budget	(B) Last Adopted Budget	(C) Actual Year-to-Date as of October 2023	(D) Estimated Remaining for Year	(E) Projected Actual Result at Year End	(F) % Change Last Adopted Budget vs. Projected Actual Result at Year End	(G) Proposed Budget	(H) % Change Projected Actual Result at Year End vs. Proposed Budget
					[C + D]	[E / B - 1]		[G / E - 1]
MAYOR & COUNCIL								
403120 Mayor Salary	\$ 79,000	\$ 79,000	\$ 66,846	\$ 12,154	\$ 79,000		\$ 79,000	
403121 Council Salaries	78,500	78,500	66,275	12,225	78,500		78,500	
403151 Payroll taxes	12,000	12,000	10,171	1,829	12,000		12,000	
403152 Retirement contributions	12,000	12,000	10,361	2,139	12,500		12,500	
403153 Group insurance	118,000	118,000	108,630	21,370	130,000		130,000	
403263 Fuel and oil	12,500	12,500	13,107	893	14,000		14,000	
Total Mayor & Council Expenditures	\$ 312,000	\$ 312,000	\$ 275,390	\$ 50,610	\$ 326,000	4.5%	\$ 326,000	0.0%
CIVIL SERVICE								
407121 Regular salaries	\$ 18,000	\$ 18,000	\$ 13,413	\$ 2,587	\$ 16,000		\$ 18,000	
407151 Payroll taxes	1,500	1,500	1,026	474	1,500		1,500	
407284 Legal\Mun	5,000	5,000	4,800	200	5,000		5,000	
407310 Office supplies	500	500	117	383	500		500	
407350 Physicals	10,000	10,000	10,490	1,510	12,000		10,000	
407499 Miscellaneous	-	-	-	-	-		-	
Total Civil Service Expenditures	\$ 35,000	\$ 35,000	\$ 29,846	\$ 5,154	\$ 35,000	0.0%	\$ 35,000	0.0%
TOTAL GENERAL GOVERNMENT	\$ 2,330,000	\$ 2,325,000	\$ 1,763,495	\$ 551,505	\$ 2,315,000	-0.4%	\$ 2,507,000	8.3%

**CITY OF ABBEVILLE
GENERAL FUND BUDGET
YEARS ENDING DEC 31, 2023 AND 2024**

	Current Year - 2023				Upcoming Year - 2024			
	(A) Original Budget	(B) Last Adopted Budget	(C) Actual Year-to-Date as of October 2023	(D) Estimated Remaining for Year	(E) Projected Actual Result at Year End	(F) % Change vs. Projected Actual Result at Year End	(G) Proposed Budget	(H) % Change Projected Actual Result at Year End vs. Proposed Budget
					[C + D]	[E / B - 1]		[G / E - 1]
POLICE DEPARTMENT								
411121 Regular salaries	\$ 1,525,000	\$ 1,525,000	\$ 1,041,682	\$ 308,318	\$ 1,350,000		\$ 1,400,000	
411122 Overtime salaries	480,000	480,000	261,892	58,108	320,000		350,000	
411123 Overtime grant funded	15,000	15,000	-	-	-		-	
411150 P/R taxes - medicare	36,500	36,500	20,050	4,950	25,000		28,000	
411151 Payroll taxes	6,000	6,000	5,520	1,480	7,000		7,000	
411152 Retirement contributions	530,000	530,000	374,608	100,392	475,000		530,000	
411153 Group insurance	535,000	535,000	434,915	115,085	550,000		535,000	
411156 Uniforms	13,000	13,000	11,884	1,116	13,000		13,000	
411214 Membership Dues	8,000	8,000	8,525	(525)	8,000		8,000	
411230 Utilities	12,000	12,000	9,414	2,586	12,000		12,000	
411242 Telephone	40,000	40,000	32,189	7,811	40,000		40,000	
411262 Maint of building	5,000	5,000	5,820	(820)	5,000		5,000	
411263 Fuel and Oil	70,000	70,000	67,102	7,898	75,000		70,000	
411264 Maint of mach & equip	60,000	60,000	49,746	10,254	60,000		60,000	
411280 Small Tools & Equipment	3,500	3,500	1,041	1,959	3,000		3,000	
411289 Computer Programming	35,000	35,000	34,608	5,392	40,000		36,000	
411290 Ins - risk management	300,000	300,000	269,158	50,842	320,000		320,000	
411310 Office supplies	8,500	8,500	3,284	4,716	8,000		8,000	
411320 Operating supplies	13,500	13,500	11,686	2,314	14,000		14,000	
411340 Small Tools & Equipment	8,000	8,000	1,533	6,467	8,000		8,000	
411341 Maint of Small Tool & Equipment	5,000	5,000	130	2,870	3,000		3,000	
411365 DARE program	1,000	1,000	-	-	-		-	
411414 Schools & conventions	10,000	10,000	7,976	2,024	10,000		10,000	
411435 Prisoners Meals & Medical	60,000	60,000	45,625	14,375	60,000		60,000	
411437 Juvenile Housing	4,000	4,000	250	3,750	4,000		4,000	
411453 Bond Fees Due to LACP	-	-	154	(154)	-		-	
411499 Miscellaneous	20,000	20,000	14,309	5,691	20,000		20,000	
411640 Surveillance cameras	30,000	30,000	30,000	-	30,000		-	
411650 Capital Outlay - Police Accounts	6,000	6,000	-	-	-		6,000	
Total Police Expenditures	\$ 3,840,000	\$ 3,840,000	\$ 2,743,101	\$ 716,899	\$ 3,460,000	-9.9%	\$ 3,550,000	2.6%
POLICE CHIEF								
412121 Regular salaries	\$ 65,000	\$ 65,000	\$ 62,500	\$ 16,500	\$ 79,000		\$ 85,000	
412150 Payroll taxes	1,000	1,000	971	29	1,000		1,000	
412153 Group insurance	16,000	16,000	16,264	3,736	20,000		19,000	
Total Police Chief Expenditures	\$ 82,000	\$ 82,000	\$ 79,735	\$ 20,265	\$ 100,000	22.0%	\$ 105,000	5.0%
TOTAL POLICE DEPARTMENT	\$ 3,922,000	\$ 3,922,000	\$ 2,822,836	\$ 737,164	\$ 3,560,000	-9.2%	\$ 3,655,000	2.7%

CITY OF ABBEVILLE
GENERAL FUND BUDGET
YEARS ENDING DEC 31, 2023 AND 2024

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					[C+D]	[E/B-1]		[G/E-1]
FIRE DEPARTMENT								
414121	\$ 1,655,000	\$ 1,655,000	\$ 1,317,194	\$ 337,806	\$ 1,655,000		\$ 1,670,000	
414122	345,000	345,000	241,267	103,733	345,000		345,000	
414151	170,000	170,000	129,576	40,424	170,000		170,000	
414152	685,000	685,000	569,799	115,201	685,000		685,000	
414153	655,000	655,000	663,480	136,520	800,000		800,000	
414156	15,000	15,000	11,074	3,926	15,000		15,000	
414214	2,000	2,000	695	1,305	2,000		2,000	
414230	20,000	20,000	19,570	430	20,000		20,000	
414242	10,000	10,000	10,757	243	11,000		11,000	
414262	6,000	6,000	4,465	1,535	6,000		6,000	
414263	20,000	20,000	26,811	3,189	30,000		25,000	
414284	50,000	50,000	49,040	960	50,000		50,000	
414288	1,000	1,000	450	550	1,000		1,000	
414290	2,000	2,000	5,697	303	6,000		6,000	
414310	242,000	242,000	195,538	46,462	242,000		242,000	
414320	5,000	5,000	3,091	1,909	5,000		4,000	
414341	13,000	13,000	8,650	4,350	13,000		10,000	
414342	15,000	15,000	5,886	9,114	15,000		10,000	
414414	12,000	12,000	19,501	(7,501)	12,000		10,000	
414414	15,000	15,000	9,851	5,149	15,000		15,000	
414499	12,000	12,000	14,142	(2,142)	12,000		12,000	
	\$ 3,950,000	\$ 3,950,000	\$ 3,306,534	\$ 803,466	\$ 4,110,000	4.1%	\$ 4,109,000	0.0%
Total Fire Expenditures								
STREET DEPARTMENT								
422121	\$ 364,000	\$ 364,000	\$ 249,720	\$ 60,280	\$ 310,000		\$ 340,000	
422122	50,000	50,000	37,538	7,462	45,000		50,000	
422151	31,000	31,000	21,405	4,595	26,000		30,000	
422152	55,000	55,000	36,778	13,222	50,000		55,000	
422153	140,000	140,000	124,252	15,748	140,000		140,000	
422156	10,000	10,000	12,828	2,172	15,000		15,000	
422230	18,000	18,000	22,590	2,410	25,000		25,000	
422231	80,000	80,000	63,185	16,815	80,000		80,000	
422242	4,000	4,000	3,142	858	4,000		4,000	
422261	125,000	125,000	103,083	21,917	125,000		125,000	
422263	35,000	35,000	50,384	9,616	60,000		55,000	
422264	40,000	40,000	41,744	3,256	45,000		40,000	
422267	75,000	75,000	15,798	4,202	20,000		26,000	
422268	-	-	15,143	7,857	23,000		45,000	
422269	-	-	-	-	-		19,000	
422270	-	-	-	-	-		30,000	
422280	10,000	10,000	17,169	2,831	20,000		10,000	
422290	200,000	200,000	193,073	41,927	235,000		235,000	
422320	16,000	16,000	31,240	3,760	35,000		20,000	
422330	30,000	30,000	1,894	3,106	5,000		9,000	
422340	2,000	2,000	1,494	506	2,000		2,000	
422341	10,000	10,000	4,914	5,086	10,000		10,000	
422499	10,000	10,000	6,788	3,212	10,000		10,000	
	\$ 1,305,000	\$ 1,305,000	\$ 1,054,162	\$ 230,838	\$ 1,285,000	-1.5%	\$ 1,375,000	7.0%
Total Street Expenditures								

CITY OF ABBEVILLE
GENERAL FUND BUDGET
YEARS ENDING DEC 31, 2023 AND 2024

Current Year - 2023

Upcoming Year - 2024

(A) Original Budget
(B) Last Adopted Budget
(C) Actual Year-to-Date as of October 2023
(D) Estimated Remaining for Year
(E) Projected Actual Result at Year End
(F) % Change Last Adopted Budget vs. Projected Actual Result at Year End
(G) Proposed Budget
(H) % Change Projected Actual Result at Year End vs. Proposed Budget

[C + D] [E / B - 1] [G / E - 1]

YOUTH RECREATION DEPARTMENT

410121	Regular salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
410122	Overtime salaries	-	-	-	-	-	-	-	-		
410151	Payroll taxes	-	-	-	-	-	-	-	-		
410310	Office supplies	-	-	43	(43)	-	-	-	-		
410260	Sports Admin Payments	100,000	100,000	62,500	12,500	75,000	90,000	90,000	90,000		
Total Youth Recr Expenditures											20.0%

PARKS DEPARTMENT

451121	Regular salaries	\$ 100,000	\$ 100,000	\$ 79,683	\$ 40,317	\$ 120,000	\$ 120,000	\$ 120,000	\$ 120,000		
451122	Overtime salaries	5,000	5,000	4,099	901	5,000	5,000	5,000	5,000		
451151	Payroll taxes	8,000	8,000	6,245	755	7,000	7,000	7,000	7,000		
451152	Retirement contributions	10,000	10,000	10,986	14	11,000	11,000	11,000	11,000		
451153	Group insurance	23,000	23,000	18,495	4,505	23,000	23,000	23,000	23,000		
451230	Utilities	45,000	45,000	49,796	204	50,000	50,000	50,000	50,000		
451242	Telephone	3,000	3,000	2,947	53	3,000	3,000	3,000	3,000		
451263	Fuel and Oil	6,000	6,000	5,838	162	6,000	6,000	6,000	6,000		
451264	Maint of mach & equip	5,000	5,000	5,352	648	6,000	6,000	6,000	6,000		
451265	Park maint (includes grass contract)	55,000	55,000	35,241	14,759	50,000	50,000	50,000	50,000		
451267	Enterprise lease	-	-	6,655	1,345	8,000	8,000	9,000	9,000		
451280	Professional Services	1,000	1,000	100	900	1,000	1,000	1,000	1,000		
451290	Ins - risk mgmt	4,000	4,000	4,298	(298)	4,000	4,000	4,000	4,000		
451320	Operating supplies	8,000	8,000	9,079	(1,079)	8,000	8,000	8,000	8,000		
451340	Small tools and equip	5,000	5,000	1,384	3,616	5,000	5,000	5,000	5,000		
451499	Miscellaneous	6,000	6,000	12,264	2,736	15,000	15,000	12,000	12,000		
426602	Cap Outlay - ADA Compliance	200,000	200,000	46,070	33,930	80,000	80,000	40,000	40,000		
GODCHAUX PARK											
452265	Park maint	-	-	-	-	-	-	-	-		
452290	Ins - risk mgmt	3,000	3,000	2,807	193	3,000	3,000	3,000	3,000		
MCKINLEY PARK											
453230	Utilities	1,000	1,000	45	955	1,000	1,000	1,000	1,000		
453265	Park Maint	1,000	1,000	-	1,000	1,000	1,000	1,000	1,000		
453290	Ins - risk mgmt	3,000	3,000	2,807	193	3,000	3,000	3,000	3,000		
453350	Cap Outlay - ADA Compliance	-	-	-	-	-	-	-	-		
453499	Miscellaneous	500	500	-	500	500	500	500	500		
COULEE KINNEY PARK											
454265	Park Maint	500	500	499	1	500	500	500	500		
454290	Ins - risk mgmt	3,000	3,000	2,807	193	3,000	3,000	3,000	3,000		
PARKER PARK											
455499	Miscellaneous	3,000	3,000	1,660	1,340	3,000	3,000	3,000	3,000		
455290	Ins - risk mgmt	1,000	1,000	2,807	(1,807)	1,000	1,000	1,000	1,000		

**CITY OF ABBEVILLE
GENERAL FUND BUDGET
YEARS ENDING DEC 31, 2023 AND 2024**

	Current Year - 2023					Upcoming Year - 2024		
	(A) Original Budget	(B) Last Adopted Budget	(C) Actual Year-to-Date as of: October 2023	(D) Estimated Remaining for Year	(E) Projected Actual Result at Year End	(F) % Change Last Adopted Budget vs. Projected Actual Result at Year End	(G) Proposed Budget	(H) % Change Projected Actual Result at Year End vs. Proposed Budget
					[C + D]	[E / B - 1]		[G / E - 1]
HERBERT WILLIAMS PARK								
456230 Utilities	\$ 2,000	\$ 2,000	\$ 1,447	\$ 553	\$ 2,000		\$ 2,000	
456265 Park Maint	500	500	-	500	500		500	
SENIOR CITIZENS PARK								
457499 Miscellaneous	500	500	2,052	(1,552)	500		500	
MAGDALEN SQUARE								
459230 Utilities	15,000	15,000	4,085	1,915	6,000		6,000	
459265 Park maint	7,000	7,000	6,103	897	7,000		7,000	
LAFITTE DRIVE-IN PARK								
462230 Utilities	2,000	2,000	2,874	126	3,000		3,000	
462265 Park Maintenance	45,000	45,000	22,400	7,600	30,000		45,000	
462499 Miscellaneous	3,000	3,000	3,318	(318)	3,000		3,000	
Total Parks Expenditures	\$ 575,000	\$ 575,000	\$ 354,243	\$ 115,757	\$ 470,000	-18.3%	\$ 473,000	0.6%
TOTAL CULTURE & RECREATION	\$ 675,000	\$ 675,000	\$ 416,786	\$ 128,214	\$ 545,000	-19.3%	\$ 563,000	3.3%
TOTAL EXPENDITURES	\$ 12,182,000	\$ 12,177,000	\$ 9,363,813	\$ 2,451,187	\$ 11,815,000	-3.0%	\$ 12,209,000	3.3%
LOSS BEFORE TRANSFERS	\$ (10,532,000)	\$ (10,527,000)	\$ (7,692,439)	\$ (2,095,561)	\$ (9,788,000)	-7.0%	\$ (10,459,000)	6.9%
SUMMARY OF OTHER FINANCING SOURCES								
485012 Trans - Employee Pay Raise Fund	\$ 1,640,000	\$ 1,640,000	\$ 1,110,738	\$ 269,262	\$ 1,380,000		\$ 1,350,000	
485015 Trans-Fire & Police Sales Tax	780,000	780,000	630,000	150,000	780,000		780,000	
485040 Trans-Sales Tax Health Ins	799,000	799,000	709,000	131,000	840,000		790,000	
485050 Trans-Sales Tax Fire Retirement	252,000	252,000	210,000	42,000	252,000		252,000	
485060 Trans-Sales Tax Police Retirement	204,000	204,000	170,000	34,000	204,000		204,000	
485070 Trans-Sales Tax Muni Retirement	75,000	75,000	62,850	12,150	75,000		75,000	
485100 Transfer from Utility Fund	5,910,000	5,910,000	5,008,396	991,604	6,000,000		6,000,000	
Transfer to Road Maintenance Fund		(400,000)	-	-	-		(208,000)	
Transfer to LCDBG Fund	(400,000)	(400,000)	-	-	-		(516,000)	
Transfer to Sales Tax Fund/DRA Match	(756,000)	(756,000)	(1,685)	1,685	(462,000)		(462,000)	
Total Other Financing Sources (Uses)	\$ 8,504,000	\$ 8,504,000	\$ 7,899,299	\$ 1,631,701	\$ 9,531,000	12.1%	\$ 8,265,000	-13.3%
SUMMARY OF FUND BALANCE								
Net change in fund balance	(2,028,000)	(2,023,000)	206,860	(463,860)	(257,000)	-87.3%	(2,194,000)	753.7%
Estimated Beginning Fund Balance	3,605,767	3,605,767	3,605,767	3,812,627	3,605,767	0.0%	3,348,767	-7.1%
Estimated Ending Fund Balance	\$ 1,577,767	\$ 1,582,767	\$ 3,812,627	\$ 3,348,767	\$ 3,348,767	111.6%	\$ 1,154,767	-65.5%

Sales Tax Fund – Capital Outlay Budget

CITY OF ABBEVILLE
SALES TAX FUND (CAPITAL OUTLAY) BUDGET
YEARS ENDING DEC 31, 2023 AND 2024

	Current Year - 2023					Upcoming Year - 2024		
	(A) Original Budget	(B) Last Adopted Budget	(C) Actual Year-to-Date as of: October 2023	(D) Estimated Remaining for Year	(E) Projected Actual Result at Year End	(F) % Change Last Adopted Budget vs. Projected Actual Result at Year End	(G) Proposed Budget	(H) % Change Projected Actual Result at Year End vs. Proposed Budget
					[C + D]	[E / B - 1]		[G / E - 1]
SUMMARY OF REVENUES								
312000	\$ 1,660,000	\$ 1,660,000	\$ 1,434,068	\$ 265,932	\$ 1,700,000	2.4%	\$ 1,660,000	-2.4%
333000	-	-	80,112	(60,112)	20,000		-	
333010	-	-	327,929	1,071	329,000		-	
361000	-	-	1,232	(232)	1,000		1,000	
369000	-	-	270	(270)	-		-	
Total Revenues by Sources	\$ 1,660,000	\$ 1,660,000	\$ 1,843,611	\$ 206,389	\$ 2,050,000	23.5%	\$ 1,661,000	-19.0%

SUMMARY OF EXPENDITURES - BY DEPARTMENT

CITY COURT								
402262	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	
Total City Court Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	
AIRPORT								
404264	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	
404280	-	-	-	-	-		-	
404600	-	-	-	-	-		-	
404660	-	-	-	-	-		-	
Total Airport Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	
ADMINISTRATIVE								
405262	\$ 5,000	\$ 5,000	\$ 1,422	\$ 3,578	\$ 5,000		\$ 10,000	
405266	20,000	20,000	11,562	7,438	19,000		20,000	
405280	-	-	-	-	-		-	
405340	10,000	10,000	-	10,000	10,000		10,000	
405600	10,000	10,000	-	10,000	10,000		10,000	
405610	-	-	-	-	-		-	
405650	55,000	55,000	-	-	-		-	
406266	-	-	459	541	1,000		-	
407266	-	-	-	-	-		-	
Total Admin Expenditures	\$ 100,000	\$ 100,000	\$ 13,443	\$ 31,557	\$ 45,000	-55.0%	\$ 50,000	11.1%
TOTAL GENERAL GOVERNMENT	\$ 100,000	\$ 100,000	\$ 13,443	\$ 31,557	\$ 45,000	-55.0%	\$ 50,000	11.1%

CITY OF ABBEVILLE
 SALES TAX FUND (CAPITAL OUTLAY)
 YEARS ENDING DEC 31, 2023 AND 2024

	Current Year - 2023					Upcoming Year - 2024		
	(A) Original Budget	(B) Last Adopted Budget	(C) Actual Year-to-Date as of October 2023	(D) Estimated Remaining for Year	(E) Projected Actual Result at Year End	(F) % Change Last Adopted Budget vs. Projected Actual Result at Year End	(G) Proposed Budget	(H) % Change Projected Actual Result at Year End vs. Proposed Budget
POLICE DEPARTMENT								
411262 Maint of bldg & ground	\$ 5,000	\$ 5,000	\$ -	\$ 5,000	\$ 5,000		\$ 5,000	
411264 Maint of mach & equip	5,000	5,000	5,176	(176)	5,000		5,000	
411266 Furn-office mach-equip	5,000	5,000	-	5,000	5,000		5,000	
411340 Small Tools & Equip	25,000	25,000	22,329	2,671	25,000		25,000	
411650 Capital outlay - Auto's	60,000	60,000	-	60,000	60,000		60,000	
Capital Lease Payment	-	-	-	-	-		-	
Total Police Expenditures	\$ 100,000	\$ 100,000	\$ 27,505	\$ 72,495	\$ 100,000	0.0%	\$ 100,000	0.0%
FIRE DEPARTMENT								
414262 Maint of bldg & grounds	\$ 10,000	\$ 10,000	\$ 133	\$ 4,867	\$ 5,000		\$ 10,000	
414264 Cap outlay-maint & repair	5,000	5,000	6,399	3,601	10,000		5,000	
414266 Furn-office mach-equip	5,000	5,000	3,658	1,342	5,000		5,000	
414340 Small tools & equip	20,000	20,000	14,457	5,543	20,000		10,000	
Total Fire Expenditures	\$ 40,000	\$ 40,000	\$ 24,647	\$ 15,353	\$ 40,000	0.0%	\$ 30,000	-25.0%
STREET DEPARTMENT								
422263 Mtc of grounds (grass)	\$ 45,000	\$ 45,000	\$ 44,821	\$ 179	\$ 45,000		\$ 45,000	
422264 Maint of mach & equip	4,000	4,000	1,883	2,117	4,000		4,000	
422330 Materials	15,000	15,000	23,794	7,206	31,000		26,000	
422280 Professional Services	-	-	-	-	20,000		-	
422332 Cap imp Council @ Large	6,000	10,000	1,643	8,357	10,000		10,000	
422333 Cap imp Mayor	6,000	10,000	2,528	7,472	10,000		10,000	
422335 Cap imp Council C	6,000	10,000	4,422	5,578	10,000		10,000	
422337 Cap imp Council D	6,000	10,000	2,066	7,934	10,000		10,000	
422338 Construction - Contractor Costs	50,000	50,000	1,850	8,150	10,000		10,000	
422339 Street Repairs	175,000	175,000	13,466	106,534	120,000		80,000	
422340 Small tools & equip	10,000	10,000	2,315	7,685	10,000		10,000	
422341 Street sign expense	10,000	10,000	2,828	7,172	10,000		25,000	
422343 Cap imp Council B	6,000	10,000	3,265	6,735	10,000		10,000	
422344 Cap imp Council A	6,000	10,000	2,276	7,724	10,000		10,000	
422500 Demolition Expenses	20,000	20,000	-	40,000	40,000		20,000	
422600 Capital Outlay	-	-	8,865	1,135	10,000		-	
422610 Capital outlay - Streetscape	95,000	95,000	540,378	(378)	540,000		25,000	
422630 Capital outlay - Sidewalks	25,000	25,000	-	25,000	25,000		25,000	
422650 Capital outlay - Equipment	-	-	9,211	789	10,000		-	
Total Street Expenditures	\$ 485,000	\$ 509,000	\$ 665,611	\$ 249,389	\$ 935,000	83.7%	\$ 305,000	-67.4%

	Current Year - 2023					Upcoming Year - 2024		
	(A) Original Budget	(B) Last Adopted Budget	(C) Actual Year-to-Date as of October 2023	(D) Estimated Remaining for Year	(E) Projected Actual Result at Year End	(F) % Change Last Adopted Budget vs. Projected Actual Result at Year End	(G) Proposed Budget	(H) % Change Projected Actual Result at Year End vs. Proposed Budget
					[C + D]	[E / B - 1]		[G / E - 1]
PARKS DEPARTMENT								
451265 Park Maintenance	\$ 5,000	\$ 5,000	\$ 3,675	\$ 1,325	\$ 5,000		\$ 5,000	
451340 Small tools & Equip	10,000	10,000	7,558	2,442	10,000		10,000	
451342 Storm damages	-	-	-	-	-		-	
451630 Cap imp other than bldg	20,000	20,000	-	20,000	20,000		20,000	
451635 Capital outlay - Splash Pad	-	-	-	-	-		-	
451639 Cap outlay - Equipment	15,000	15,000	-	5,000	5,000		15,000	
451670 Cap outlay - Tennis Courts/Cameras	10,000	10,000	-	-	-		10,000	
453600 Cap outlay - McKinley Scott park	5,000	5,000	-	5,000	5,000		10,000	
454630 Cap outlay - RV Park	-	-	-	-	-		-	
455630 Cap outlay - Parker Hebert Park	7,000	7,000	-	-	-		7,000	
459630 Cap imp other than bldg	10,000	10,000	1,010	8,990	10,000		10,000	
462630 Cap outlay - Lafitte Walking Trail	-	-	-	-	-		-	
462631 Cap outlay - LLOP Pier Project Engineer	88,000	88,000	6,731	3,269	10,000		-	
Total Parks Expenditures	\$ 170,000	\$ 170,000	\$ 18,974	\$ 46,026	\$ 65,000	-61.8%	\$ 87,000	33.8%
TOTAL GENERAL DEPARTMENTS	\$ 895,000	\$ 919,000	\$ 750,180	\$ 434,820	\$ 1,185,000	28.9%	\$ 572,000	-51.7%
UTILITY ADMINISTRATIVE								
423266 Furn-office mach-equip	\$ 5,000	\$ 5,000	\$ 9,921	\$ 79	\$ 10,000		\$ 15,000	
423340 Small tools and equipment	5,000	5,000	1,430	3,570	5,000		5,000	
Total Admin Expenditures	\$ 10,000	\$ 10,000	\$ 11,351	\$ 3,649	\$ 15,000	50.0%	\$ 20,000	33.3%
ELECTRIC DEPARTMENT								
424264 Cap outlay maint & rep	\$ 5,000	\$ 5,000	\$ 2,357	\$ 2,643	\$ 5,000		\$ 5,000	
424300 Malt & Supplies	5,000	5,000	57,056	2,944	60,000		5,000	
424339 Maint & rep to system	5,000	5,000	38,310	11,690	50,000		5,000	
424340 Small Tools & Equip	5,000	5,000	7,706	2,294	10,000		5,000	
424600 Capital Outlay - Truck	-	-	-	-	-		-	
Total Electric Expenditures	\$ 20,000	\$ 20,000	\$ 105,429	\$ 19,571	\$ 125,000	525.0%	\$ 20,000	-84.0%
WATER DEPARTMENT								
425264 Maint of mach & equip	\$ -	\$ -	\$ 3,937	\$ 1,063	\$ 5,000		\$ -	
425266 Office Furniture & Equip	-	-	255	745	1,000		-	
425339 Maint & repairs to sys	5,000	5,000	34,291	12,709	47,000		5,000	
425340 Small Tools and equipment	5,000	5,000	5,005	(5)	5,000		5,000	
425600 Capital Outlay	20,000	20,000	17,998	2,002	20,000		80,000	
425891 Comm Water Enrich / LGAP	-	-	21,762	238	22,000		-	
Total Water Expenditures	\$ 30,000	\$ 30,000	\$ 83,248	\$ 16,752	\$ 100,000	233.3%	\$ 90,000	-10.0%

CITY OF ABBEVILLE
 SALES TAX FUND (CAPITAL OUTLAY)
 YEARS ENDING DEC 31, 2023 AND 2024

	Current Year - 2023						Upcoming Year - 2024	
	(A) Original Budget	(B) Last Adopted Budget	(C) Actual Year-to-Date as of: October 2023	(D) Estimated Remaining for Year	(E) Projected Actual Result at Year End	(F) % Change Last Adopted Budget vs. Projected Actual Result at Year End	(G) Proposed Budget	(H) % Change Projected Actual Result at Year End vs. Proposed Budget
					[C + D]	[E / B - 1]		[G / E - 1]
SEWER DEPARTMENT								
426264	\$ 5,000	\$ 5,000	\$ 672	\$ 4,328	\$ 5,000		\$ 5,000	
426339	20,000	20,000	3,999	31,001	35,000		20,000	
426340	15,000	15,000	3,028	11,972	15,000		15,000	
426600	5,000	5,000	-	5,000	5,000		5,000	
426650	-	-	-	-	-		150,000	225.0%
Total Sewer Expenditures	\$ 45,000	\$ 45,000	\$ 7,699	\$ 52,301	\$ 60,000	33.3%	\$ 195,000	
TOTAL UTILITY DEPARTMENTS								
	\$ 105,000	\$ 105,000	\$ 207,727	\$ 92,273	\$ 300,000	185.7%	\$ 325,000	8.3%
SUMMARY OF OTHER FINANCING USES								
Transfer - to LLOP Pier Fund	\$ -	\$ -	\$ -	\$ (55,000)	\$ (55,000)		\$ (33,000)	
Transfer - to LCDDBG Fund	(60,000)	(60,000)	-	-	-		(120,000)	
Transfer - to Road Maintenance Fund	-	-	-	-	-		(360,000)	
485053 Transfer - New Park Debt	(360,000)	(360,000)	(301,802)	(58,198)	(360,000)		(360,000)	
485090 Transfer - 2014 Sales Tax Debt	(202,000)	(202,000)	(168,869)	(33,131)	(202,000)		(202,000)	
486000 Transfer - from Utility Fund	-	-	-	-	-		-	
485100 Transfer - Utility Departments	(105,000)	(105,000)	(207,727)	(92,273)	(300,000)		(325,000)	
Total Other Financing Uses	\$ (727,000)	\$ (727,000)	\$ (678,398)	\$ (238,602)	\$ (917,000)	26.1%	\$ (1,040,000)	13.4%
SUMMARY OF FUND BALANCE								
Net change in fund balance	\$ 38,000	\$ 14,000	\$ 415,033	\$ (467,033)	\$ (52,000)	-471.4%	\$ 49,000	-194.2%
Estimated Beginning Fund Balance	772,370	772,370	772,370	1,187,403	772,370	0.0%	720,370	-6.7%
Estimated Ending Fund Balance	\$ 810,370	\$ 786,370	\$ 1,187,403	\$ 720,370	\$ 720,370	-8.4%	\$ 769,370	6.8%

Sales Tax Fund – Rededicated Budget

CITY OF ABBEVILLE
 SALES TAX FUND (REDEDICATED) BUDGET
 YEARS ENDING DEC 31, 2023 AND 2024

	Current Year - 2023					Upcoming Year - 2024		
	(A) Original Budget	(B) Last Adopted Budget	(C) Actual Year-to-Date as of October 2023	(D) Estimated Remaining for Year	(E) Projected Actual Result at Year End	(F) % Change Last Adopted Budget vs Projected Actual Result at Year End	(G) Proposed Budget	(H) % Change Projected Actual Result at Year End vs. Proposed Budget
					[C + D]	[E / B - 1]		[G / E - 1]
SUMMARY OF REVENUES								
313000 Sales tax - Rededicated	\$ 1,660,000	\$ 1,660,000	\$ 1,434,068	\$ 265,932	\$ 1,700,000	2.4%	\$ 1,660,000	-2.4%
361000 Interest earnings	-	-	78	(78)	-		-	
Total Revenues by Sources	\$ 1,660,000	\$ 1,660,000	\$ 1,434,146	\$ 265,854	\$ 1,700,000	2.4%	\$ 1,660,000	-2.4%
SUMMARY OF EXPENDITURES								
405530 General expenditures	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	
SUMMARY OF OTHER FINANCING USES								
485030 General Fund - Health Insurance	\$ (799,000)	\$ (799,000)	\$ (709,000)	\$ (131,000)	\$ (840,000)	5.1%	\$ (790,000)	-6.0%
485030 General Fund - Fire Retirement	(252,000)	(252,000)	(210,000)	(42,000)	(252,000)	0.0%	(252,000)	0.0%
485050 General Fund - Police Retirement	(204,000)	(204,000)	(170,000)	(34,000)	(204,000)	0.0%	(204,000)	0.0%
485070 General Fund - Muni Retirement	(75,000)	(75,000)	(62,850)	(12,150)	(75,000)	0.0%	(75,000)	0.0%
485080 Utility Fund - Muni Retirement	(89,000)	(89,000)	(73,750)	(15,250)	(89,000)	0.0%	(89,000)	0.0%
485040 Utility Fund - Health Insurance	(256,000)	(256,000)	(226,000)	(39,000)	(265,000)	3.5%	(250,000)	-5.7%
Total Other Financing Uses	\$ (1,675,000)	\$ (1,675,000)	\$ (1,451,600)	\$ (273,400)	\$ (1,725,000)	3.0%	\$ (1,660,000)	-3.8%
SUMMARY OF FUND BALANCE								
Net change in fund balance	\$ (15,000)	\$ (15,000)	\$ (17,454)	\$ (7,546)	\$ (25,000)	0.0%	\$ -	-14.0%
Estimated Beginning Fund Balance	178,679	178,679	178,679	161,225	178,679		153,679	
Estimated Ending Fund Balance	\$ 163,679	\$ 163,679	\$ 161,225	\$ 153,679	\$ 153,679	-6.1%	\$ 153,679	0.0%

Sales Tax Fund – Public Safety Employees Budget

CITY OF ABBEVILLE
 SALES TAX FUND (PUBLIC SAFETY EMPLOYEES) BUDGET
 YEARS ENDING DEC 31, 2023 AND 2024

	Current Year - 2023				Upcoming Year - 2024			
	(A) Original Budget	(B) Last Adopted Budget	(C) Actual Year-to-Date as of: October 2023	(D) Estimated Remaining for Year	(E) Projected Actual Result at Year End	(F) % Change Last Adopted Budget vs. Projected Actual Result at Year End	(G) Proposed Budget	(H) % Change Projected Actual Result at Year End vs. Proposed Budget [G / E - 1]
SUMMARY OF REVENUES								
314000 Sales tax - Fire & Police	\$ 830,000	\$ 830,000	\$ 717,034	\$ 132,966	\$ 850,000	2.4%	\$ 830,000	-2.4%
361000 Interest earnings	-	-	323	(323)	-		-	
Total Revenues by Sources	\$ 830,000	\$ 830,000	\$ 717,357	\$ 132,643	\$ 850,000	2.4%	\$ 830,000	-2.4%
SUMMARY OF EXPENDITURES								
405530 General expenditures	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	
SUMMARY OF OTHER FINANCING USES								
Transfers Out to General Fund	\$ (780,000)	\$ (780,000)	\$ (630,000)	\$ (150,000)	\$ (780,000)	0.0%	\$ (780,000)	0.0%
Total Other Financing Uses	\$ (780,000)	\$ (780,000)	\$ (630,000)	\$ (150,000)	\$ (780,000)	0.0%	\$ (780,000)	0.0%
SUMMARY OF FUND BALANCE								
Net change in fund balance	\$ 50,000	\$ 50,000	\$ 87,357	\$ (17,357)	\$ 70,000		\$ 50,000	
Estimated Beginning Fund Balance	200,462	200,462	200,462	287,819	200,462	0.0%	270,462	34.9%
Estimated Ending Fund Balance	\$ 250,462	\$ 250,462	\$ 287,819	\$ 270,462	\$ 270,462	8.0%	\$ 320,462	18.5%

Sales Tax Fund – Employee Pay Raises Budget

CITY OF ABBEVILLE
 SALES TAX FUND (EMPLOYEE PAY RAISES) BUDGET
 YEARS ENDING DEC 31, 2023 AND 2024

	Current Year - 2023					Upcoming Year - 2024		
	(A) Original Budget	(B) Last Adopted Budget	(C) Actual Year-to-Date as of: October 2023	(D) Estimated Remaining for Year	(E) Projected Actual Result at Year End	(F) % Change Last Adopted Budget vs. Projected Actual Result at Year End	(G) Proposed Budget	(H) % Change Projected Actual Result at Year End vs. Proposed Budget [G/E - I]
SUMMARY OF REVENUES								
312000 Sales tax - Fire & Police	\$ 1,660,000	\$ 1,660,000	\$ 1,434,068	\$ 265,932	\$ 1,700,000	2.4%	\$ 1,660,000	-2.4%
361000 Interest earnings	-	-	2,349	(349)	2,000		2,000	
Total Revenues by Sources	\$ 1,660,000	\$ 1,660,000	\$ 1,436,417	\$ 265,583	\$ 1,702,000	2.5%	\$ 1,662,000	-2.4%
SUMMARY OF EXPENDITURES								
405530 General expenditures	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	
SUMMARY OF OTHER FINANCING USES								
Transfers Out to General Fund	\$ (1,640,000)	\$ (1,640,000)	\$ (1,110,738)	\$ (269,262)	\$ (1,380,000)	-15.9%	\$ (1,350,000)	-2.2%
Transfers Out to Utility Fund	(320,000)	(320,000)	(251,246)	(51,754)	(303,000)	-5.3%	(300,000)	-1.0%
Total Other Financing Uses	\$ (1,960,000)	\$ (1,960,000)	\$ (1,361,984)	\$ (321,016)	\$ (1,683,000)	-14.1%	\$ (1,650,000)	-2.0%
SUMMARY OF FUND BALANCE								
Net change in fund balance	\$ (300,000)	\$ (300,000)	\$ 74,433	\$ (55,433)	\$ 19,000	0.0%	\$ 12,000	1.3%
Estimated Beginning Fund Balance	1,444,875	1,444,875	1,444,875	1,519,308	1,444,875		1,463,875	
Estimated Ending Fund Balance	\$ 1,144,875	\$ 1,144,875	\$ 1,519,308	\$ 1,463,875	\$ 1,463,875	27.9%	\$ 1,475,875	0.8%

Sales Tax Fund – Economic Development District No. 1 Budget

CITY OF ABBEVILLE
 ECONOMIC DEVELOPMENT DISTRICT No. 1 FUND BUDGET
 YEARS ENDING DEC 31, 2023 AND 2024

	Current Year - 2023				Upcoming Year - 2024			
	(A) Original Budget	(B) Last Adopted Budget	(C) Actual Year-to-Date as of: October 2023	(D) Estimated Remaining for Year	(E) Projected Actual Result at Year End	(F) % Change Last Adopted Budget vs. Projected Actual Result at Year End [E / B - 1]	(G) Proposed Budget	(H) % Change Projected Actual Result at Year End vs. Proposed Budget [G / E - 1]
SUMMARY OF REVENUES								
311000 Econ Dev Dist - Sales Tax	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	
Total Revenues by Sources	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	
SUMMARY OF EXPENDITURES								
Capital Outlay - Drainage Project	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	
SUMMARY OF FUND BALANCE								
Net change in fund balance	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	0.0%
Estimated Beginning Fund Balance	24,078	24,078	24,078	24,078	24,078		24,078	0.0%
Estimated Ending Fund Balance	\$ 24,078	\$ 24,078	\$ 24,078	\$ 24,078	\$ 24,078		\$ 24,078	0.0%

Public Improvement Sewer Fund Budget

CITY OF ABBEVILLE
PUBLIC IMPROVEMENT SEWER FUND BUDGET
YEARS ENDING DEC 31, 2023 AND 2024

	Current Year - 2023					Upcoming Year - 2024		
	(A) Original Budget	(B) Last Adopted Budget	(C) Actual Year-to-Date as of: October 2023	(D) Estimated Remaining for Year End	(E) Projected Actual Result at Year End	(F) % Change Last Adopted Budget vs. Projected Actual Result at Year End [E / B - 1]	(G) Proposed Budget	(H) % Change Projected Actual Result at Year End vs. Proposed Budget [G / E - 1]
SUMMARY OF REVENUES								
311000 Ad valorem tax	\$ 85,000	\$ 85,000	\$ 25,842	\$ 59,158	\$ 85,000	0.0%	\$ 85,000	0.0%
361000 Interest earnings	-	-	41	(41)	-		-	
Total Revenues by Sources	\$ 85,000	\$ 85,000	\$ 25,883	\$ 59,117	\$ 85,000	0.0%	\$ 85,000	0.0%
SUMMARY OF EXPENDITURES								
426339 Maintenance to system	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	
426600 Capital Outlay - Sewer	-	-	-	-	-		-	
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	
SUMMARY OF OTHER FINANCING USES								
Transfers out to Utility Fund & LCDBG Fund	\$ (85,000)	\$ (80,000)	\$ (17,667)	\$ (67,333)	\$ (85,000)	6.3%	\$ (85,000)	0.0%
Total Other Financing Uses	\$ (85,000)	\$ (80,000)	\$ (17,667)	\$ (67,333)	\$ (85,000)	6.3%	\$ (85,000)	0.0%
SUMMARY OF FUND BALANCE								
Net change in fund balance	\$ -	\$ 5,000	\$ 8,216	\$ (8,216)	\$ -	0.0%	\$ -	0.0%
Estimated Beginning Fund Balance	76,271	76,271	76,271	84,487	76,271		76,271	
Estimated Ending Fund Balance	\$ 76,271	\$ 81,271	\$ 84,487	\$ 76,271	\$ 76,271	-6.2%	\$ 76,271	0.0%

Maintenance and Operation – Fire Department Fund Budget

CITY OF ABBEVILLE
M&O FIRE DEPARTMENT FUND BUDGET
YEARS ENDING DEC 31, 2023 AND 2024

	Current Year - 2023					Upcoming Year - 2024		
	(A) Original Budget	(B) Last Adopted Budget	(C) Actual Year-to-Date as of October 2023	(D) Estimated Remaining for Year	(E) Projected Actual Result at Year End	(F) % Change Last Adopted Budget vs. Projected Actual Result at Year End	(G) Proposed Budget	(H) % Change Projected Actual Result at Year End vs. Proposed Budget [G / E - 1]
SUMMARY OF REVENUES								
333100 Federal Grant Revenue	\$ -	\$ -	\$ -	\$ -	\$ -		\$ 695,000	
333110 Local Matching Fund Revenues	-	-	-	70,000	70,000		-	
335000 Police Jury Fire Protection	95,000	95,000	95,140	(140)	95,000		95,000	
361000 Interest earnings and other	-	-	12,910	(910)	12,000		-	
Total Revenues	\$ 95,000	\$ 95,000	\$ 108,050	\$ 68,950	\$ 177,000	86.3%	\$ 790,000	346.3%
SUMMARY OF EXPENDITURES								
414262 Maint of buildings and grounds	\$ 5,000	\$ 5,000	\$ -	\$ -	\$ -		\$ 5,000	
414264 Maint of equipment	5,000	5,000	9,521	479	10,000		5,000	
414340 Small tools and equipment	5,000	5,000	-	5,000	5,000		5,000	
414650 Capital Outlay	50,000	50,000	19,287	10,713	30,000		20,000	
414660 Capital Outlay - Grant Funds	50,000	50,000	-	-	-		765,000	
Total Expenditures	\$ 115,000	\$ 115,000	\$ 28,808	\$ 16,192	\$ -45,000	-60.9%	\$ 800,000	1677.8%
SUMMARY OF OTHER FINANCING USES								
Proceeds from Bond Issuance	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	
Transfers Out to Debt Service Fund	(87,000)	(87,000)	(73,031)	(13,969)	(87,000)	0.0%	(87,000)	0.0%
Total Other Financing Uses	\$ (87,000)	\$ (87,000)	\$ (73,031)	\$ (13,969)	\$ (87,000)	0.0%	\$ (87,000)	0.0%
SUMMARY OF FUND BALANCE								
Net change in fund balance	\$ (107,000)	\$ (107,000)	\$ 6,211	\$ 38,789	\$ 45,000		\$ (97,000)	
Estimated Beginning Fund Balance	94,876	94,876	94,876	101,087	94,876	0.0%	139,876	47.4%
Estimated Ending Fund Balance	\$ (12,124)	\$ (12,124)	\$ 101,087	\$ 139,876	\$ 139,876	-1253.7%	\$ 42,876	-69.3%

Road Maintenance Fund Budget

	Current Year - 2023				Upcoming Year - 2024			
	(A) Original Budget	(B) Last Adopted Budget	(C) Actual Year-to-Date as of: October 2023	(D) Estimated Remaining for Year	(E) Projected Actual Result at Year End	(F) % Change Last Adopted Budget vs. Projected Actual Result at Year End [E / B - 1]	(G) Proposed Budget	(H) % Change Projected Actual Result at Year End vs. Proposed Budget [G / E - 1]
SUMMARY OF REVENUES								
State Grant Revenue	\$ -	\$ -	\$ -	\$ -	\$ -		\$ 750,000	
State Grant Funds	-	-	-	-	-		550,000	
Total Revenues	\$ -	\$ -	\$ -	\$ -	\$ -		\$ 1,300,000	
SUMMARY OF EXPENDITURES								
Capital Outlay - Overlay Projects	\$ -	\$ -	\$ -	\$ -	\$ -		\$ 250,000	
Capital Outlay - Down Town /State Street	-	-	-	-	-		1,300,000	
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -		\$ 1,550,000	
SUMMARY OF OTHER FINANCING USES								
Transfers From General Fund	\$ -	\$ -	\$ -	\$ -	\$ -		\$ 208,000	
Transfers From Sales Tax Fund	-	-	-	-	-		120,000	
Total Other Financing Uses	\$ -	\$ -	\$ -	\$ -	\$ -		\$ 328,000	
SUMMARY OF FUND BALANCE								
Net change in fund balance	\$ -	\$ -	\$ -	\$ -	\$ -		\$ 78,000	
Estimated Beginning Fund Balance	-	-	-	-	-		-	
Estimated Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -		\$ 78,000	

Schedule of Projected Debt Service

**CITY OF ABBEVILLE
 SCHEDULE OF PROJECTED DEBT SERVICE
 YEAR ENDING DECEMBER 31, 2024**

<u>Obligation</u>	Interest Rates	Original Issue	Present		2024 Activity		Projected Principal Balance 12/31/2024
			Principal Balance 12/31/2023	Principal	Interest	Principal	
Sales Tax Revenue Bonds, Series 2014 dated June 11, 2014	2.33%	2,100,000	580,000	189,000	11,312	391,000	
Revenue Bonds, Series 2016 dated June 9, 2016	2.25%	600,000	252,000	82,000	4,748	170,000	
Revenue Bonds, Series 2021 dated October 28, 2021	1.75%	3,000,000	2,690,000	315,000	44,319	2,375,000	
Totals			<u>\$ 3,522,000</u>	<u>\$ 586,000</u>	<u>\$ 60,379</u>	<u>\$ 2,936,000</u>	

Schedule of Departmental Personnel

CITY OF ABBEVILLE
 SCHEDULE OF DEPARTMENTAL PERSONNEL
 AS OF NOVEMBER 20, 2023

<u>Fund</u>	<u>Department</u>	<u>Number of Employees *</u>	<u>Contact Person</u>
General	Administrative	12	Kathy Faulk
General	Airport	1	Tony Meaux
General	City Court	6	Trena Touchet
General	Civil Service	1	Ann Hardy
General	Police	32 †	Mike Hardy
General	Fire	39	Jude Mire
General	Highways and Streets	13	Eldridge Harrison
General	Codes and Permits	3	Sarah Alpough
General	Park	2	Chris Gautreaux
Utility	Electric	9	Stewart Head
Utility	Water	11	Marie Buteaux
Utility	Wastewater	9	Lee Schexnaider
Utility	Utility Administrative	<u>14</u>	Chris Gautreaux
		<u>152</u>	

* Note: Includes four part-time positions
 Civil service
 Meter readers (2)
 Airport maintenance

† Police department may substitute (2) part-time employees in lieu of (1) full-time employee