

MINUTES OF A REGULAR MEETING OF THE MAYOR AND CITY COUNCIL
OF THE CITY OF ST. MARTINVILLE, LOUISIANA
HELD ON THE 3rd DAY OF JUNE 2024.

The Mayor and City Council of the City of St. Martinville, Louisiana met in Regular Session on the 3rd day of June 2024 at City Hall, their regular meeting place, pursuant to the call of the Mayor.

THERE were present: Jason Willis, Mayor

Mike Fuselier, Councilman

Carol Frederick, Councilman

Jonas Fontenette, Councilman

Janise Anthony, Councilman

Flo Chatman, Councilman

Allan L. Durand, City Attorney

THERE were absent: None

Mayor Jason Willis presiding called the meeting to order.

It was moved by Jonas Fontenette duly seconded by Flo Chatman and unanimously carried that the minutes of the regular meeting held May 16, 2024 and May 20, 2024, hereby be approved for publication in the Teche News, the Official Journal of the City of St. Martinville.

Upon motion of Flo Chatman duly seconded by Mike Fuselier and unanimously carried that the bills to be paid by the City Finance Committee hereby be approved for payment.

Mayor Willis requested the minutes reflect that a budget hearing was held prior to tonight's meeting.

It was moved by Mike Fuselier duly seconded by Janise Anthony and unanimously carried that the Lease for City Burn Site, pay adjustment for Officer Jason Boudreaux, and discussion of levelized utility billing be added to the agenda of this meeting:

It was moved by Flo Chatman and duly seconded by Jonas Fontenette and unanimously carried that the following ordinance to amend the Operating Budget of Revenues and Expenditures for FY 2023-2024 be adopted:

City of St. Martinville, Louisiana
AMENDED BUDGET ORDINANCE---FYE 6/30/24
ORDINANCE NO. 24-04

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

BE IT ORDAINED BY THE BOARD OF COUNCILMAN OF City of st. Martinville, LOUISIANA, in general session convened that:

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

SECTION 2: The attached estimates of Expenditures by departments for the fiscal year beginning July 1, 2023, and ending June 30, 2024, be and the same is hereby adopted to serve as a budget of Expenditures for the City of St. Martinville during the same period.

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

SECTION 4: Amounts are available for expenditures only to the extent included with the 2023-24 budget document, presented as Estimated amounts.

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

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

YEAS: M.Fuselier, C.Frederick, J.Fontenette, J.Anthony and F.Chatman

NAYS: None

The ordinance is declared PASSED AND ADOPTED AT St. Martinville, Louisiana, on this the 3rd day of June, 2024.

Jason Willis, Mayor

ATTEST:

Chief Financial Officer

ESTIMATING SCHEDULES FOR AMENDED BUDGET

CITY OF ST. MARTINVILLE, LOUISIANA
GENERAL FUND BUDGET
ESTIMATING SCHEDULES FOR AMENDED REVENUE BUDGET
YEAR ENDED JUNE 30, 2024

		Year Ended June 30,				% Change
		Original Budget	9 Months Actual	3 Months Estimated	2024 Estimated	
Taxes:						
4110	Ad valorem	\$ 97,000	94,760	\$ 4,000	\$ 98,760	1.81%
4120	Payments in lieu of taxes	40,925	(38,894)	79,819	40,925	0.00%
4150	Sales	<u>2,032,350</u>	<u>1,330,674</u>	<u>701,422</u>	<u>2,032,096</u>	<u>-0.01%</u>
	Total taxes	<u>2,170,275</u>	<u>1,386,540</u>	<u>785,241</u>	<u>2,171,781</u>	<u>0.07%</u>
Licenses and permits:						
4210	Occupational and liquor licenses	220,000	127,315	35,200	162,515	-26.13%
4220	Franchise, fees, and permits	<u>120,000</u>	<u>79,474</u>	<u>33,000</u>	<u>112,474</u>	<u>-6.27%</u>
	Total licenses and permits	<u>340,000</u>	<u>206,789</u>	<u>68,200</u>	<u>274,989</u>	<u>-19.12%</u>
Intergovernmental:						
ARPA					-	
4330	Beer tax	14,000	6,331	5,323	11,654	-16.76%
4310	Federal and State grants	40,000	472,258	400,000	872,258	100.00%
4390	On behalf payments	144,000	69,759	23,100	92,859	-35.51%
4320	State revenue sharing	1,000	-	-	-	-100.00%
4340	Video poker	<u>415,000</u>	<u>191,693</u>	<u>225,000</u>	<u>416,693</u>	<u>0.41%</u>
	Total intergovernmental	<u>614,000</u>	<u>740,041</u>	<u>653,423</u>	<u>1,393,464</u>	<u>126.95%</u>
Charges for services:						
4740	Garbage			-	-	#DIV/0!
4410	Grass cutting fees	7,250	4,758	3,635	8,393	0.00%
4420	Recreation	41,800	14,269	15,000	29,269	-29.98%
4430	Tourism center	<u>15,000</u>	<u>9,439</u>	<u>3,146</u>	<u>12,585</u>	<u>-16.10%</u>
	Total charges for services	<u>64,050</u>	<u>28,466</u>	<u>21,781</u>	<u>50,247</u>	<u>-21.55%</u>
4510	Fines and forfeits	200,000	100,632	33,544	134,176	-32.91%
4511	Reimbursement of Officer wages		8,599	2,866	11,465	#DIV/0!
		<u>200,000</u>	<u>109,231</u>	<u>36,410</u>	<u>145,641</u>	<u>-27.18%</u>
Miscellaneous:						
4920	Investment income	5,000	14,958	4,986	19,944	298.88%
4930	Miscellaneous:	106,000	43,470	134,735	178,205	68.12%
4910	Sale of assets	<u>70,000</u>	<u>625</u>	<u>-</u>	<u>625</u>	<u>-99.11%</u>
	Total miscellaneous	<u>181,000</u>	<u>59,053</u>	<u>139,721</u>	<u>198,774</u>	<u>9.82%</u>
	Total revenues	<u>\$ 3,569,325</u>	<u>\$ 2,530,120</u>	<u>\$ 1,704,776</u>	<u>\$ 4,234,896</u>	<u>18.65%</u>

CITY OF ST. MARTINVILLE, LOUISIANA
GENERAL FUND BUDGET
ESTIMATING SCHEDULES FOR AMENDED EXPENDITURE BUDGET
YEAR ENDED JUNE 30, 2024

		Year Ended June 30,				
		Original	9	3	2024	%
		Budget	Months Actual	Months Estimate	Estimated	Change
General government:						
5092	Advertising	8,884	13,679	1,596	15,275	71.94%
5050	Auto & truck operation	1,000	543	181	724	-27.60%
5035	Auto Allowance	10,800	8,100	2,700	10,800	0.00%
5088	Claim payments	0	-	-	-	
5225	Collection expense	31,886	24,472	8,157	32,629	2.33%
5075	Communications	11,100	14,488	4,829	19,317	74.03%
5105	Contract labor	68,002	44,577	16,423	61,000	-10.30%
5086	Contribution - SMEDA	14,000	-	14,000	14,000	0.00%
5150	Depreciation	0	-	-	-	#DIV/0!
5097	Drug testing	400	217	72	289	-27.75%
5093	Dues	1,624	1,414	-	1,414	-12.93%
5091	Election Expense	0	686	-	686	#DIV/0!
5047	Fuel	0	1,499	500	1,999	#DIV/0!
5055	Grant reimbursement	5,000	1,710	-	1,710	-65.80%
5025	Group insurance	43,720	50,525	16,842	67,367	54.09%
5220	Indigent defendants cost	60,000	16,755	5,585	22,340	-62.77%
5087	Inspection fees	25,000	22,912	1,000	23,912	-4.35%
5040	Insurance	126,721	110,354	35,008	145,362	14.71%
5082	Janitorial Supplies		1,506	502	2,008	#DIV/0!
5085	Legal and professional fees	100,000	115,681	2,550	118,231	18.23%
5089	Magistrate	18,000	13,500	4,500	18,000	0.00%
5005	Mayor and council salaries	103,716	76,784	27,752	104,536	0.79%
5095	Miscellaneous	5,000	9,804	1,050	10,854	117.08%
5080	Office supplies and postage	7,860	19,955	1,500	21,455	172.96%
5020	Payroll taxes	39,260	25,234	9,695	34,929	-11.03%
5060	Rent/Leases	0	-	-	-	#DIV/0!
5045	Repair and maintenance	5,000	11,484	2,159	13,643	172.86%
5015	Retirement	55,496	46,052	17,694	63,746	14.87%
5010	Salaries and wages	440,402	291,113	111,849	402,962	-8.50%
5011	Salaries - Overtime	3,316	2,982	1,146	4,128	24.49%
5046	Supplies	10,000	5,217	500	5,717	-42.83%
5230	Technolgy	7,516	30,844	5,000	35,844	376.90%
5094	Training	3,000	-	-	-	-100.00%
5065	Travel and conferences	6,500	7,771	250	8,021	23.40%
5090	Uniforms	1,500	1,168		1,168	-22.13%
5070	Utilities		3,479	135	3,614	#DIV/0!
5030	Workers Compensation	6,420	3,739	1,437	5,176	-19.38%
Total administrative		1,221,123	978,244	294,612	1,272,856	4.24%

CITY OF ST. MARTINVILLE, LOUISIANA
GENERAL FUND BUDGET
ESTIMATING SCHEDULES FOR AMENDED EXPENDITURE BUDGET
YEAR ENDED JUNE 30, 2024

		Year Ended June 30.			% Change
		9 Months Actual	3 Months Estimate	2024 Estimated	
Original Budget					
Public safety:					
5092	Advertising	500	-	-	-100.00%
5050	Auto & truck operation	30,000	50,474	60,474	101.58%
5088	Claim payments	0	26,367	26,367	#DIV/0!
5225	Collection expense	30,000	25,534	34,045	13.48%
5075	Communications	158,004	42,404	74,404	-52.91%
5105	Contract labor	3,500	105,000	35,000	3900.00%
5097	Drug testing	650	1,341	447	175.08%
5093	Dues and subscriptions	11,000	3,705	225	-64.27%
5047	Equipment	65,000	37,190	3,063	-38.07%
5055	Fuel	155,818	47,173	15,724	-59.63%
5025	Group insurance	185,148	99,843	33,281	-28.10%
5040	Insurance	2,500	107,116	35,705	5612.84%
5082	Janitorial Supplies			-	#DIV/0!
5085	Legal and professional fees	5,876	1,144	440	-73.04%
5095	Miscellaneous	0	290	97	#DIV/0!
5080	Office supplies and postage	93,106	4,228	1,409	-93.95%
5020	Payroll taxes	100,000	47,142	18,112	-34.75%
5096	Prisoner	0	750	-	#DIV/0!
5060	Rent/Leases			-	#DIV/0!
5045	Repairs and maintenance	3,000	(717)	10,000	209.43%
5015	Retirement	186,210	65,640	25,220	-51.21%
5010	Salaries	1,017,872	562,979	216,302	-23.44%
5011	Salaries - Overtime	171,874	64,898	24,934	-47.73%
5046	Supplies	20,300	49,386	4,130	163.63%
5230	Technology	6,646	45,318	4,500	649.59%
5094	Training	8,000	6,387	1,000	-7.66%
5065	Travel and conferences	3,000	1,484	-	-50.53%
5090	Uniforms	8,000	5,236	1,000	-22.05%
5030	Workman's comp	61,100	41,491	15,941	-6.00%
	Total public safety	2,327,104	1,441,803	497,041	-16.68%

CITY OF ST. MARTINVILLE, LOUISIANA
GENERAL FUND BUDGET
ESTIMATING SCHEDULES FOR AMENDED EXPENDITURE BUDGET
YEAR ENDED JUNE 30, 2024

		Year Ended June 30.				
		Original	9	3	2024	%
		Budget	Months Actual	Months Estimate	Estimated	Change
Public works:						
5050	Auto & truck operation	20,000	26,088	\$ 4,500	\$ 30,588	52.94%
5088	Claim Payments	0	7,124	-	7,124	#DIV/0!
5075	Communications	15,120	8,592	2,864	11,456	-24.23%
5105	Contractual Services	94,200	57,800	16,200	74,000	-21.44%
5240	Dog pound	14,000	-	14,220	14,220	1.57%
5097	Drug testing	500	876	292	1,168	133.60%
5047	Equipment	800	1,790	597	2,387	198.38%
5055	Gas, oil, grease	25,000	22,460	7,487	29,947	19.79%
5025	Group insurance	92,234	71,323	23,774	95,097	3.10%
5210	Hurricane expenses	0	-	-	-	#DIV/0!
5040	Insurance	71,016	59,024	19,675	78,699	10.82%
5082	Janitorial Supplies			-	-	#DIV/0!
5085	Legal and professional fees	0	2,245	-	2,245	#DIV/0!
5095	Miscellaneous	1,500	319	-	319	-78.73%
5080	Office supplies and postage	400	619	206	825	106.25%
5020	Payroll taxes	49,022	30,191	11,600	41,791	-14.75%
5060	Rent/Leases	12,000	3,129	3,000	6,129	-48.93%
5045	Repairs and maintenance	40,000	55,255	18,418	73,673	84.18%
5015	Retirement	81,472	53,960	20,732	74,692	-8.32%
5010	Salaries	588,744	371,181	142,612	513,793	-12.73%
5011	Salaries - Overtime	35,722	32,318	12,417	44,735	25.23%
5215	Street repairs and maintenance	50,700	-	-	-	-100.00%
5046	Supplies	35,000	53,222	17,741	70,963	102.75%
5230	Technology	2,100	2,176	725	2,901	38.14%
5094	Training	3,000	-	-	-	-100.00%
5065	Travel and conferences	0	-	-	-	#DIV/0!
5090	Uniforms	3,000	3,251	-	3,251	8.37%
5180	Waste collection	7,080	5,665	2,928	8,593	21.37%
5030	Workman's comp	50,088	38,166	14,664	52,830	5.47%
Total public works		1,292,698	906,774	334,652	1,241,426	-3.97%

CITY OF ST. MARTINVILLE, LOUISIANA
GENERAL FUND BUDGET
ESTIMATING SCHEDULES FOR AMENDED EXPENDITURE BUDGET
YEAR ENDED JUNE 30, 2024

		Original Budget	Year Ended June 30.			% Change
			9 Months Actual	3 Months Estimate	2024 Estimated	
Recreation						
5092	Advertising	1,000	134	-	134	-86.60%
5088	Claim Payments	0	355	-	355	#DIV/0!
5075	Communications	6,396	5,702	1,901	7,603	18.87%
5105	Contractual Services	1,200	3,800	-	3,800	216.67%
5093	Dues and subscriptions	1,000	-	-	-	-100.00%
5097	Drug testing	400	87	-	87	-78.25%
5047	Equipment	3,000	2,424	-	2,424	-19.20%
5055	Fuel	2,000	3,569	1,190	4,759	137.95%
5025	Group insurance	208	2,622	874	3,496	1580.77%
5040	Insurance	40,704	19,987	6,662	26,649	-34.53%
5082	Janitorial Supplies			-	-	#DIV/0!
5085	Legal and professional fees	0	850	850	1,700	#DIV/0!
5095	Miscellaneous	0	291	97	388	#DIV/0!
5080	Office supplies and postage	3,600	2,663	888	3,551	-1.36%
5020	Payroll taxes	8,996	6,497	2,496	8,993	-0.03%
5060	Rent/Leases		-	-	-	#DIV/0!
5045	Repairs and maintenance	2,000	3,585	500	4,085	104.25%
5015	Retirement	8,710	8,218	3,157	11,375	30.60%
5010	Salaries	114,556	84,652	32,524	117,176	2.29%
5011	Salaries - Overtime	0	2	1	3	#DIV/0!
5046	Supplies	18,000	16,479	5,804	22,283	23.79%
5230	Technology	1,150	2,099	1,000	3,099	169.48%
5065	Travel and conferences	0	173	-	173	#DIV/0!
5090	Uniforms	600	271	-	271	-54.83%
5070	Utilities	1,200	952	317	1,269	5.75%
5180	Waste collection	3,660	2,979	993	3,972	8.52%
5030	Workman's comp	6,408	6,274	2,411	8,685	35.53%
Total recreation		224,788	174,665	61,665	236,330	5.13%

CITY OF ST. MARTINVILLE, LOUISIANA
GENERAL FUND BUDGET
ESTIMATING SCHEDULES FOR AMENDED EXPENDITURE BUDGET
YEAR ENDED JUNE 30, 2024

		Year Ended June 30,				
		Original Budget	9 Months Actual	3 Months Estimate	2024 Estimated	% Change
Tourism						
5092	Advertising	0	-	-	-	#DIV/0!
5075	Communications	4,200	5,384	1,795	7,179	70.93%
5105	Contractual Services		1,148		1,148	#DIV/0!
5097	Drug testing	0	65		65	#DIV/0!
5093	Dues and subscriptions	0	-	-	-	#DIV/0!
5098	Economic development	2,500	2,100	-	2,100	-16.00%
5047	Equipment	0	1,265	-	1,265	#DIV/0!
5025	Group insurance	0	105	35	140	#DIV/0!
5040	Insurance	18,036	-	-	-	-100.00%
5082	Janitorial Supplies			-	-	#DIV/0!
5085	Legal and professional fees	0	-	-	-	#DIV/0!
5095	Miscellaneous	0	150	50	200	#DIV/0!
5080	Office supplies and postage	1,200	2,640	880	3,520	193.33%
5020	Payroll taxes	4,746	3,073	1,181	4,254	-10.37%
5045	Repairs and maintenance	3,000	10,113	-	10,113	237.10%
5015	Retirement	1,702	1,238	476	1,714	0.71%
5010	Salaries	60,450	39,668	15,241	54,909	-9.17%
5011	Salaries - Overtime		13	5	18	#DIV/0!
5046	Supplies	0	1,257	419	1,676	#DIV/0!
5230	Technology	1,048	1,297	1,000	2,297	119.18%
5065	Travel and conferences	1,000	369	-	369	-63.10%
5090	Uniforms	750	678	-	678	-9.60%
5070	Utilities	0	-	-	-	#DIV/0!
5030	Workman's comp	#	2,035	782	2,817	3
	Total tourism	98,632	72,598	21,864	94,462	-4.23%
5140	Capital outlay	40,000	580,639	350,000	930,639	2226.60%
Debt service:						
5350	Principal retirement	90,339	60,869	20,290	81,159	-10.16%
5355	Interest	10,600	9,194	3,065	12,259	15.65%
	Total debt service	100,939	70,063	23,355	93,418	-7.45%
	Total expenditures	5,305,284	\$ 4,224,786	\$ 1,583,189	\$ 5,807,975	9.48%

CITY OF ST. MARTINVILLE, LOUISIANA
CAPITAL PROJECTS FUND
ESTIMATING SCHEDULES FOR AMENDED BUDGET
YEAR ENDED JUNE 30, 2024

	Original	Year Ended June 30,			%
	Budget	9	3	2,024	Change
		Months Actual	Months Estimated	Estimated	
Revenues:					
Grants	\$ 2,743,750		\$ -	\$ -	-100.00%
Miscellaneous	<u>700</u>	<u>386</u>	<u>129</u>	<u>515</u>	<u>-26.43%</u>
Total revenues	<u>2,744,450</u>	<u>386</u>	<u>129</u>	<u>515</u>	<u>-99.98%</u>
Expenditures:					
General government					
Miscellaneous	<u>200</u>	<u>1,818</u>	<u>606</u>	<u>2,424</u>	<u>100.00%</u>
Capital outlay-					
Recreation	400,000	56,492	150,000	206,492	-48.38%
Sidewalk Improvements	725,000		-	-	100.00%
Streets and drainage (Durand Sub)	264,090		-	-	
Street Improvements	1,100,000	-	-	-	
Blighted Properties Improvements	<u>500,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>100.00%</u>
Total capital outlay	<u>2,989,090</u>	<u>56,492</u>	<u>150,000</u>	<u>206,492</u>	<u>-93.09%</u>
Debt service					
Bond issuance cost	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.00%</u>
Total expenditures	<u>2,989,290</u>	<u>58,310</u>	<u>150,606</u>	<u>208,916</u>	<u>-93.01%</u>
Excess (deficiency) of revenues over expenditures	<u>(244,840)</u>	<u>(57,924)</u>	<u>(150,477)</u>	<u>(208,401)</u>	<u>-14.88%</u>
Other financing sources (uses):					
Transfers in	-	50,000		50,000	0.00%
Transfers out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.00%</u>
Total other financing sources (uses)	<u>-</u>	<u>50,000</u>	<u>-</u>	<u>50,000</u>	<u>0.00%</u>
Excess (deficiency) of revenues over expenditures and other financing sources (uses)	<u>\$ (244,840)</u>	<u>\$ (7,924)</u>	<u>\$ (150,477)</u>	<u>\$ (158,401)</u>	<u>-35.30%</u>

CITY OF ST. MARTINVILLE, LOUISIANA
SECTION 8 FUND
ESTIMATING SCHEDULES FOR AMENDED BUDGET
YEAR ENDED JUNE 30, 2024

	Original	Year Ended June 30,			% Change
		9 Months Actual	3 Months Estimated	2,024 Estimated	
Revenues:					
Federal grants	\$ 387,000	\$ 364,415	72,000	\$ 436,415	12.77%
Miscellaneous	<u>25</u>	<u>18</u>	<u>6</u>	<u>24</u>	<u>-4.00%</u>
Total revenues	<u>387,025</u>	<u>364,433</u>	<u>72,006</u>	<u>436,439</u>	<u>12.77%</u>
Expenditures:					
Urban redevelopment and housing	<u>393,000</u>	<u>318,182</u>	<u>106,061</u>	<u>424,243</u>	<u>7.95%</u>
Total expenditures	<u>393,000</u>	<u>318,182</u>	<u>106,061</u>	<u>424,243</u>	<u>7.95%</u>
Excess (deficiency) of revenues over expenditures	<u>(5,975)</u>	<u>-46,251</u>	<u>(34,055)</u>	<u>12,196</u>	<u>-304.12%</u>
Other financing sources:					
Transfers in	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.00%</u>
Total other financing sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.00%</u>
Excess (deficiency) of revenues over expenditures and other financing sources (uses)	<u>\$ (5,975)</u>	<u>\$ -46,251</u>	<u>\$ (34,055)</u>	<u>\$ 12,196</u>	<u>-304.12%</u>

CITY OF ST. MARTINVILLE, LOUISIANA
DEBT SERVICE FUND
ESTIMATING SCHEDULES FOR AMENDED BUDGET
YEAR ENDED JUNE 30, 2024

	Original Budget	Year Ended June 30.			%
		9 Months Actual	3 Months Estimated	2024 Estimated	
					Change
Revenues:					
Ad valorem taxes	\$ 109,450	\$ 111,438	\$ 5,000	\$ 116,438	6%
Miscellaneous - interest	60	35	12	47	-22%
Total revenues	109,510	111,473	5,012	116,485	-16%
Expenditures:					
Legal and professional fees	0	7,684		7,684	
Miscellaneous		1,356	1,785	3,141	
Principal retirement	436,000	333,496	0	333,496	
Interest	51,878	38,534	1,607	40,141	-23%
Total expenditures	487,878	381,070	3,392	384,462	-21%
Deficiency of revenues over expenditures	(378,368)	(269,597)	1,620	(267,977)	-29%
Other financing sources:					
Proceeds from Debt				-	
Transfers out				-	
Transfers in	375,000	200,000	50,000	250,000	-33%
Total other financing sources	375,000	200,000	50,000	250,000	-33%
Excess (deficiency) of revenues and other financing sources over expenditures	\$ (3,368)	\$ (69,597)	\$ 51,620	\$ (17,977)	434%

CITY OF ST. MARTINVILLE, LOUISIANA
UTILITY FUND
ESTIMATING SCHEDULES FOR AMENDED BUDGET
YEAR ENDED JUNE 30, 2024

	Electric			Water			Sewerage		
	9	3	2024	9	3	2024	9	3	2024
	Months Actual	Months Estimate	Estimated	Months Actual	Months Estimate	Estimated	Months Actual	Months Estimate	Estimated
Operating Revenues:									
Electric	4,206,341	1,500,000	5,706,341	-	-	-	-	-	-
Water	-	-	-	731,206	238,000	959,206	-	-	-
Sewer	-	-	-	-	-	-	696,162	220,000	916,162
Garbage Collections	-	-	-	-	-	-	-	-	-
Permits	-	-	-	-	-	-	-	-	-
Reconnections	14,400	4,800	19,200	-	-	-	-	-	-
Penalties	50,741	16,914	67,655	7,244	2,415	9,659	7,477	2,492	9,969
Other	24,548	8,183	32,731	-	-	-	-	-	-
Total operating revenues	4,296,030	1,529,897	5,825,927	738,450	230,415	968,865	703,639	222,492	926,131
Operating Expenses:									
Advertising	-	-	-	-	-	-	-	-	-
Auto & truck operation	117	39	156	703	234	937	-	-	-
Bad debts	-	-	-	-	-	-	-	-	-
Chemicals	-	-	-	30,747	10,249	40,996	33,616	11,205	44,821
Claim Payments	-	-	-	-	-	-	-	-	-
Communications	1,220	407	1,627	2,113	704	2,817	1,209	403	1,612
Contractual services	60,764	20,255	81,019	16,763	-	16,763	1,440	-	1,440
Depreciation expense	20,957	6,986	27,943	64,635	21,545	86,180	180,761	60,254	241,015
Depreciation Expense Lease	-	-	-	-	-	-	-	-	-
Drug Testing	170	57	227	-	-	-	94	31	125
Dues and subscriptions	-	-	-	375	-	375	-	-	-
Equipment	-	-	-	-	-	-	666	-	666
Fuel	16,679	5,560	22,239	13,793	4,598	18,391	15,840	5,280	21,120
Garbage collection expenses	-	-	-	-	-	-	-	-	-
Group insurance	31,660	10,553	42,213	24,871	8,290	33,161	38,055	12,685	50,740
Insurance	36,019	12,006	48,025	28,955	9,652	38,607	5,115	1,705	6,820
Legal and professional fees	-	-	-	349	-	349	55,195	18,398	73,593
Meters	2,500	833	3,333	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-	-
Office and postage	356	119	475	224	75	299	40	13	53
Payroll taxes	19,157	7,360	26,517	14,118	5,424	19,542	16,160	6,209	22,369
Power purchased	2,317,064	660,646	2,977,710	-	-	-	-	-	-
Rent/Leases	10,647	3,300	13,947	10,044	2,592	12,636	30,139	11,337	41,476
Repairs and maintenance	25,704	8,568	34,272	12,038	14,013	26,051	61,240	37,413	98,653
Retirement	31,702	12,180	43,882	24,487	9,408	33,895	25,993	9,987	35,980
Salaries	239,762	92,119	331,881	166,081	63,810	229,891	196,732	75,587	272,319
Salaries - Overtime	9,854	3,786	13,640	19,771	7,596	27,367	18,198	6,992	25,190
State mandated water fee	-	-	-	31,254	7,200	38,454	-	-	-
Supplies	35,266	11,755	47,021	930	310	1,240	1,008	336	1,344
Technology	399	133	532	733	244	977	351	117	468
Travel	-	-	-	-	-	-	-	-	-
Training	1,955	-	1,955	227	-	227	-	-	-
Uniforms	1,266	-	1,266	941	-	941	519	-	519
Utilities	3,875	1,292	5,167	84,979	18,884	103,863	10,661	3,554	14,215
Worker's comp	8,831	3,393	12,224	15,707	6,035	21,742	17,145	6,587	23,732
Allocation of general and ad	201,082	88,080	289,162	33,418	14,638	48,056	31,977	14,007	45,984
Total operating exp.	3,077,006	949,427	4,026,433	598,256	205,501	803,757	742,154	282,100	1,024,254
Operating income (loss)	\$ 1,219,024	\$ 580,470	\$ 1,799,494	\$ 140,194	\$ 24,914	\$ 165,108	\$ (38,515)	\$ (59,608)	\$ (98,123)

CITY OF ST. MARTINVILLE, LOUISIANA
UTILITY FUND
ESTIMATING SCHEDULES FOR AMENDED BUDGET
YEAR ENDED JUNE 30, 2024

Garbage			Admin			Totals				
9	3	2024	9	3	2024	Original	2024	Original	2024	% Change
Months Actual	Months Estimate	Estimated	Months Actual	Months Estimate	Estimated	Budget	Months Actual	Months Estimate	Estimated	
-	-	-	-	-	-	5,704,998	4,206,341	1,500,000	5,706,341	-
-	-	-	-	-	-	951,694	731,206	228,000	959,206	-
-	-	-	-	-	-	923,659	696,162	220,000	916,162	-
461,597	157,500	619,097	-	-	-	552,000	461,597	157,500	619,097	-
-	-	-	-	-	-	2,394	-	-	-	-100.00%
-	-	-	-	-	-	\$ 18,525	14,400	4,800	19,200	3.64%
6,277	2,092	8,369	-	-	-	122,368	71,739	23,913	95,652	-21.83%
-	-	-	-	-	-	-	24,548	8,183	32,731	#DIV/0!
467,874	159,592	627,466	-	-	-	8,275,638	6,205,993	2,142,396	8,348,389	-
-	-	-	11,100	1,500	12,600	8,500	11,100	1,500	12,600	48.24%
-	-	-	-	-	-	4,800	820	273	1,093	-77.23%
-	-	-	-	23,500	23,500	23,500	-	23,500	23,500	0.00%
-	-	-	-	-	-	76,800	64,363	21,454	85,817	11.74%
-	-	-	-	-	-	-	-	-	-	#DIV/0!
-	-	-	2,713	904	3,617	21,600	7,255	2,418	9,673	-55.22%
-	-	-	23,719	7,906	31,625	112,296	102,686	28,161	130,847	16.52%
-	-	-	-	-	-	357,552	266,353	88,785	355,138	-0.68%
-	-	-	-	-	-	-	-	-	-	#DIV/0!
-	-	-	-	-	-	500	264	88	352	-29.60%
-	-	-	-	-	-	300	375	-	375	25.00%
-	-	-	280	93	373	6,400	946	93	1,059	-83.77%
-	-	-	-	-	-	46,000	46,312	15,438	61,750	34.24%
421,819	146,867	568,686	-	-	-	475,230	421,819	146,867	568,686	19.67%
-	-	-	23,473	7,824	31,297	177,712	118,059	39,352	157,411	-11.42%
-	-	-	6,652	2,217	8,869	87,598	76,741	25,580	102,321	16.81%
-	-	-	48,274	16,091	64,365	119,800	103,818	34,489	138,307	15.45%
-	-	-	-	-	-	-	2,500	833	3,333	#DIV/0!
-	-	-	775	258	1,033	1,600	775	258	1,033	-35.44%
-	-	-	1,940	647	2,587	7,400	2,560	854	3,414	-53.86%
-	-	-	8,421	3,255	11,656	85,706	57,856	22,228	80,084	-6.56%
-	-	-	-	-	-	2,849,547	2,317,064	660,646	2,977,710	4.50%
-	-	-	3,211	2,973	6,184	123,600	54,041	20,202	74,243	-39.93%
-	-	-	-	-	-	189,880	98,982	59,994	158,976	-16.28%
-	-	-	16,644	6,395	23,039	156,546	98,826	37,970	136,796	-12.62%
-	-	-	110,300	42,378	152,678	959,486	712,875	273,894	986,769	2.84%
-	-	-	1,052	397	1,429	50,500	48,855	18,771	67,626	33.91%
-	-	-	-	-	-	81,766	31,254	7,200	38,454	-52.97%
-	-	-	1,376	459	1,835	28,000	38,580	12,860	51,440	83.71%
-	-	-	27,779	9,260	37,039	35,000	29,262	9,754	39,016	11.47%
-	-	-	-	-	-	5,921	-	-	-	-100.00%
-	-	-	-	-	-	9,000	2,182	-	2,182	-75.76%
-	-	-	-	-	-	4,925	2,726	-	2,726	-44.65%
-	-	-	-	-	-	110,820	99,515	23,730	123,245	11.21%
-	-	-	394	151	545	55,744	42,077	16,166	58,243	4.48%
21,606	9,464	31,070	(288,085)	(126,188)	(414,271)	-	-	1	1	#DIV/0!
443,425	156,331	599,756	-	-	-	6,274,029	4,860,841	1,593,359	6,454,200	2.87%
\$ 24,449	\$ 3,261	\$ 27,710	\$ -	\$ -	\$ -	\$ 2,001,609	\$ 1,345,152	\$ 549,037	\$ 1,894,189	-5.37%

Upon motion of Mike Fuselier and duly seconded by Flo Chatman and unanimously carried that the following ordinance to adopt the Operating Budget of Revenues and Expenditures for FY 2024-2025 be adopted:

CITY OF ST. MARTINVILLE, LOUISIANA
BUDGET ORDINANCE---FYE 6/30/25

ORDINANCE NO. 24-05

*An Ordinance adopting an Operating Budget of Revenues and Expenditures for the fiscal year beginning July 1, 2024 and ending June 30, 2025
-- See attached Budget FYE 6/30/2025.*

BE IT ORDAINED BY THE BOARD OF COUNCILMEN OF City of St. Martinville, LOUISIANA, in general session convened that:

SECTION 1: The attached detailed estimate of Revenues for the fiscal year beginning July 1, 2024 and ending June 30, 2025 be and the same is hereby adopted to serve as an Operation Budget of Revenues for the City of St. Martinville, during the same period.

SECTION 2: The attached estimates of Expenditures by departments for the fiscal year beginning July 1, 2024, and ending June 30, 2025, be and the same is hereby adopted to serve as a budget of Expenditures for the City of St. Martinville during the same period.

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

SECTION 4: Amounts are available for expenditures only to the extent included with the 2024-25 budget.

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

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

YEAS: M.Fuselier, C.Frederick, J.Fontenette, J.Anthony and F.Chatman

NAYS: None

The ordinance is declared PASSED AND ADOPTED AT St. Martinville, Louisiana, on this the 3rd day of June, 2024.

Jason Willis, Mayor

ATTEST:

Chief Financial Officer

CITY OF ST. MARTINVILLE
Louisiana

BUDGET
YEAR ENDED JUNE 30, 2025

AMENDED BUDGET
YEAR ENDED JUNE 30, 2024

CITY OF ST. MARTINVILLE
BUDGET INDEX

	<u>Page</u>
Budget Message	1-2
Consolidated Budget	3
Capital Outlay Budget Request	4
General Fund:	
Budget	5
Revenue summary	6
Expenditure summary	7-11
Capital Projects Fund	12
Section 8 Fund	13
Debt Service Fund	14
Utility Fund:	
Budget	15-16
Electric department	17
Water department	18
Sewer department	19
Garbage department	20
Administration department	21
Estimating Schedules for Amended Budget:	
General Fund -	
Revenue summary	23
Expenditure summary	24-28
Capital Projects Fund	29
Section 8 Fund	30
Debt Service Fund	31
Utility Fund	32-33

The Honorable Jason Willis, Mayor,
and Members of the City Council
City of St. Martinville, Louisiana

I submit to you the budget for the fiscal year 2025, beginning July 1, 2024. This budget satisfies the legal requirement of filing as set forth under R.S. 39:1316 since the consolidated budget statement uses the uniform revenue and expenditure classifications and includes information similar to the information required by the form Annual Report on the Budget. This budget represents a continuation of present service levels. The budget is fiscally conservative and expenditures are budgeted within anticipated revenues. The budget documents attached include anticipated revenues and expenditures for the General Fund, Utility Fund, Capital Projects Fund, Section 8 Fund, and the Debt Service Fund. Also attached is a Capital Outlay Budget Request, which includes items for all funds. Additionally, the documents provide significant information on the various programs of the City. There are certain significant aspects of the budget which are detailed below:

SALARIES AND WAGES:

Salaries and wages for all employees have been increased by approx 5% with a total \$186,510.25 annually. All proposed increases to each employee shall be reviewed by the City Council prior to the increase becoming effective.

GOVERNMENTAL FUNDS:

Expenditures have been increased or decreased over/under the previous year on a line-item basis for each revenue source and expenditure function.

CAPITAL OUTLAY:

The budget includes a capital outlay request of numerous items listed on Page 4 of the budget document totaling \$ 15,502,353

UTILITY FUND:

Utility expenses have been increased or decreased over/under the prior year on a line-item basis. Utility rates reflect a 5% increase in Water and Sewer Departments and an increase in Customer Charges in the Electric Department as shown below. The number of customers are anticipated to be the same.

Current Rates (7/1/2022)					Proposed Rates (7/1/2024)				
					5%				
Electric Department	Levels	Customer Charge	June - September	October - May	Customer Charge	June - September	October - May		
	Residential	Per kilowatt-hour	3.62	6.45	6.01	7.00	6.45	6.01	
	Light Commercial	Per kilowatt-hour	4.60	7.65	7.30	10.00	7.65	7.30	
	Large Commercial	Per kilowatt-hour	8.63	4.60	3.75	20.00	4.60	3.75	
	Demand	Per kilowatt-hour	8.63	7.48	7.48	20.00	7.48	7.48	
Water Department	Levels	Inside City Limits	Outside City Limits			Inside City Limits	Outside City Limits		
	1st 1000 gallons	9.00	12.75			9.45	13.39		
	Per 1,000 gallons for next 499,000 gallons	3.38	6.75			3.55	7.09		
	Per 1,000 gallons for 500,000 to 999,000 gallons	2.70	5.70			2.84	5.99		
	Over 1,000,000 gallons	2.25	4.75			2.36	4.99		
Sewer Department	Levels	Inside City Limits	Outside City Limits			Inside City Limits	Outside City Limits		
	1st 1000 gallons	9.23	12.75			9.69	13.39		
	Per 1,000 gallons for next 499,000 gallons	4.43	7.50			4.65	7.88		
	Per 1,000 gallons for 500,000 to 999,000 gallons	3.53	6.53			3.71	6.86		
	Over 1,000,000 gallons	2.94	5.44			3.09	5.71		

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

Sincerely,

Avis Gutekunst, CPA, CGMA
Chief Financial Officer

CITY OF ST. MARTINVILLE, LOUISIANA
CONSOLIDATED BUDGET
June 30, 2024

	2023 Actual	2024 Estimated	2025 Budget	General Fund	Capital Projects Fund	Section 8 Fund	Debt Service Fund	Utility Fund
Revenues:								
Taxes	\$ 2,276,816	\$ 2,288,219	\$ 2,663,860	\$ 2,541,710	\$ -	\$ -	\$ 122,150	\$ -
Licenses and permits	360,158	274,989	279,027	279,027	-	-	-	-
Intergovernmental	1,392,351	1,829,879	5,869,064	628,464	4,853,000	387,600	-	-
Charges for services	7,895,149	8,398,636	8,848,624	52,237	-	-	-	8,796,387
Fines and forfeits	196,397	145,641	149,400	149,400	-	-	-	-
Miscellaneous	421,786	199,360	215,846	215,061	700	25	60	-
Total operating revenues	12,542,657	13,136,724	18,025,821	3,865,899	4,853,700	387,625	122,210	8,796,387
Expenditures:								
General government	1,115,324	1,275,280	1,444,559	1,444,359	200	-	-	-
Public safety	2,094,805	1,938,844	2,041,161	2,041,161	-	-	-	-
Public works	1,054,678	1,241,426	1,421,454	1,421,454	-	-	-	-
Recreation	207,634	236,330	309,829	309,829	-	-	-	-
Tourism	70,504	94,462	129,680	129,680	-	-	-	-
Urban redevelopment and housing	397,723	424,243	393,600	-	-	393,600	-	-
Utility Fund expenses	5,955,019	6,454,200	6,661,943	-	-	-	-	6,661,943
Capital outlay	435,793	1,137,131	5,105,686	40,000	5,065,686	-	-	-
Debt service	811,285	477,880	261,072	97,661	-	-	163,411	-
Total operating expenses	12,142,765	13,279,796	17,768,984	5,484,144	5,065,886	393,600	163,411	6,661,943
Operating income (loss)	399,892	(143,072)	256,837	(1,618,245)	(212,186)	(5,975)	(41,201)	2,134,444
Nonoperating revenues (expenses):								
Investment income	8,773	5,070	24,000	-	-	-	-	24,000
Interest expense	(4,545)	(2,185)	(713)	-	-	-	-	(713)
Federal grant revenue	-	-	-	-	-	-	-	-
Nonemployer contribution revenue	22,995	-	-	-	-	-	-	-
Total nonoperating revenues (expenses)	27,223	2,885	23,287	-	-	-	-	23,287
Income (loss) before capital contributions and transfers	427,115	(140,187)	280,124	(1,618,245)	(212,186)	(5,975)	(41,201)	2,157,731
Capital contributions	39,609	50,000	-	-	-	-	-	-
Other financing sources (uses):								
Proceeds from capital lease	-	-	-	-	-	-	-	-
Transfers in	1,958,951	1,800,000	1,750,000	1,700,000	-	-	50,000	-
Transfers out	(1,958,951)	(1,800,000)	(1,750,000)	(50,000)	-	-	-	(1,700,000)
Total other financing sources (uses)	-	-	-	1,650,000	-	-	50,000	(1,700,000)
Excess (deficiency) of revenues and other financing sources over expenditures and other uses	466,724	(90,187)	280,124	31,755	(212,186)	(5,975)	8,799	457,731
Fund balances/net position, beginning	12,558,603	13,025,327	12,935,140	2,438,223	307,504	53,704	64,734	10,070,975
Fund balances/net position, ending	\$ 13,025,327	\$ 12,935,140	\$ 13,215,264	\$ 2,469,978	\$ 95,318	\$ 47,729	\$ 73,533	\$ 10,528,706

CITY OF ST. MARTINVILLE, LOUISIANA
Capital Outlay Budget Request
YEAR ENDED JUNE 30, 2025

Description of Capital Item	Cost	Method of Financing	Completion Date	Project/Outlay Justification	Board Action
General Fund					
<u>General government:</u>					
1 Computer equipment	40,000	LGAP grant	6/30/25	Improve efficiency	Requested
Total General Fund	\$ 40,000				
Capital Projects Fund					
<u>Public works:</u>					
1 Durand Subdivision	264,090	Grant \$200,000; GF Equity \$64,090	6/30/25	Improve efficiency	Requested
2 Dilapidated buildings	200,000	LCDBG Grant \$200,000	6/30/25	Improve efficiency	Requested
3 Mainstreet Enhancement	1,400,000	LCDBG Grant \$1,400,000; GF Equity \$466,667	6/30/25	Improve efficiency	Requested
4 Drainage Project	200,000	Grant \$200,000			
5 Masterplan	133,333	Grant \$100,000			
6 Tap - Sidewalks and Lig	2,105,263	Grant \$2 m Equity 105,263			
7 Safety Grant - Sidewalk	353,000	Grant \$353,000			
<u>Recreation:</u>					
1 Recreation Improvements - RV Park	400,000	Love La Outdoors Grant \$400,000	6/30/25	Improve efficiency	Requested
2 Recreation Improvements - Park Improvements	10,000	Equity	6/30/25	Improve efficiency	Requested
Total Capital Projects Fund	5,065,686				
Total Government Fund	\$ 5,105,686				
Utility Fund					
1 Electrical Meters Electric	1,066,667	Capital Outlay Grant \$800,000	6/30/25	Improve efficiency	Requested
2 Sewer Upgrade Sewer	5,000,000	Sewer Sector Grant \$3.75m; Equity \$1.25m	6/30/25	Improve efficiency	Requested
3 LWI - Sewer Sewer	4,250,000	Sewer Sector Grant \$4m	6/30/25	Prevent Sewer Flooding	Requested
4 Isolation valves Water	80,000	CWEF Grant	6/30/25	Improve efficiency	Requested
Total utility fund	10,396,667				
Total all funds	#####				
Total governmental funds	\$ 5,105,686				
Total enterprise funds	10,396,667				
	#####				

CITY OF ST. MARTINVILLE, LOUISIANA
GENERAL FUND
BUDGET
YEAR ENDED JUNE 30, 2025

	Year Ended June 30,					
	2021	2022	2023	2024	2025	%
	Actual	Actual	Actual	Estimated	Budget	Change
Revenues:						
Taxes	\$ 1,878,386	\$ 2,078,434	\$ 2,157,886	\$ 2,171,781	\$ 2,541,710	17.03%
Licenses and permits	370,760	348,132	360,158	274,989	279,027	1.47%
Intergovernmental	869,698	2,485,562	941,342	1,393,464	628,464	-54.90%
Charges for services	553,514	590,885	69,865	50,247	52,237	3.96%
Fines and forfeits	81,710	69,228	196,397	145,641	149,400	2.58%
Miscellaneous	<u>137,416</u>	<u>143,122</u>	<u>407,389</u>	<u>198,774</u>	<u>215,061</u>	<u>8.19%</u>
Total revenues	<u>3,891,484</u>	<u>5,715,363</u>	<u>4,133,037</u>	<u>4,234,896</u>	<u>3,865,899</u>	<u>-8.71%</u>
Expenditures:						
General government	1,041,552	939,576	1,110,486	1,272,856	1,444,359	13.47%
Public safety	1,734,115	1,811,889	2,094,805	1,938,844	2,041,161	5.28%
Public works	1,688,947	1,434,795	1,054,678	1,241,426	1,421,454	14.50%
Recreation	168,226	173,027	207,634	236,330	309,829	31.10%
Tourism	15,194	64,073	70,504	94,462	129,680	37.28%
Capital outlay	108,909	45,614	222,261	930,639	40,000	-95.70%
Debt service	<u>91,141</u>	<u>98,195</u>	<u>119,245</u>	<u>93,418</u>	<u>97,661</u>	<u>4.54%</u>
Total expenditures	<u>4,848,084</u>	<u>4,567,169</u>	<u>4,879,613</u>	<u>5,807,975</u>	<u>5,484,144</u>	<u>-5.58%</u>
Deficiency of revenues over expenditures	<u>(956,600)</u>	<u>1,148,194</u>	<u>(746,576)</u>	<u>(1,573,079)</u>	<u>(1,618,245)</u>	<u>2.87%</u>
Other financing sources:						
Proceeds from capital lease	105,612			-	-	0.00%
Transfers in	1,500,000	1,164,950	1,353,951	1,500,000	1,700,000	13.33%
Transfers out	<u>(321,759)</u>	<u>(317,415)</u>	<u>(605,000)</u>	<u>(300,000)</u>	<u>(50,000)</u>	<u>-83.33%</u>
Total other financing sources	<u>1,283,853</u>	<u>847,535</u>	<u>748,951</u>	<u>1,200,000</u>	<u>1,650,000</u>	<u>37.50%</u>
Excess (deficiency) of revenues and other financing sources over expenditures	327,253	1,995,729	2,375	(373,079)	31,755	<u>-108.51%</u>
Fund balance beginning	<u>485,945</u>	<u>813,198</u>	<u>2,808,927</u>	<u>2,811,302</u>	<u>2,438,223</u>	
Fund balance ending	<u>\$ 813,198</u>	<u>\$ 2,808,927</u>	<u>\$ 2,811,302</u>	<u>\$ 2,438,223</u>	<u>\$ 2,469,978</u>	

CITY OF ST. MARTINVILLE, LOUISIANA
GENERAL FUND
REVENUE SUMMARY

	Year Ended June 30,					% Change
	2021 Actual	2022 Actual	2023 Actual	2024 Estimated	2025 Budget	
Ad valorem	\$ 91,841	\$ 92,739	\$ 101,448	\$ 98,760	\$ 102,348	3.63%
Payments in lieu of taxes	35,030	37,120	38,894	40,925	40,925	0.00%
Sales	1,751,515	1,948,575	2,017,544	2,032,096	2,398,437	18.03%
Total taxes	1,878,386	2,078,434	2,157,886	2,171,781	2,541,710	17.03%
Licenses and permits:						
Franchise, fees, and perm	132,407	122,541	125,345	112,474	115,027	2.27%
Occupational and liquor l	238,353	225,591	234,813	162,515	164,000	0.91%
Total licenses and perr	370,760	348,132	360,158	274,989	279,027	1.47%
Intergovernmental:						
ARPA		1,078,024		-	-	#DIV/0!
Beer tax	9,804	12,960	14,690	11,654	14,000	20.13%
Federal and State grants	359,726	831,074	410,730	872,258	40,000	-95.41%
On behalf payments	97,134	96,801	95,293	92,859	136,800	47.32%
State revenue sharing	3,543	2,610	993	-	-	#DIV/0!
Video poker	385,987	464,093	419,636	416,693	437,664	5.03%
Local grants	2,500			-	-	#DIV/0!
Other	11,004	-	-	-	-	=
Total intergovernment:	869,698	2,485,562	941,342	1,393,464	628,464	-54.90%
Charges for services:						
Garbage	526,004	537,888	-	-	-	
Grass cutting fees	9,556	7,685	10,789	8,393	7,270	-13.38%
Recreation	11,706	40,314	46,189	29,269	30,532	4.32%
Tourism center	6,248	4,998	12,887	12,585	14,435	14.70%
Total charges for servi	553,514	590,885	69,865	50,247	52,237	3.96%
Fines and forfeits	81,710	69,228	196,397	134,176	138,000	2.85%
Reimbursement of Officer w	-	-	-	11,465	11,400	-0.57%
Total charges for fines	81,710	69,228	196,397	145,641	149,400	2.58%
Miscellaneous:						
Investment income	155	798	11,901	19,944	20,061	0.59%
Miscellaneous:	121,336	125,445	228,654	178,205	195,000	9.42%
Sale of assets	15,925	16,879	166,834	625	-	-100.00%
Total miscellaneous	137,416	143,122	407,389	198,774	215,061	8.19%
Total revenues	\$ 3,891,484	\$ 5,715,363	\$ 4,133,037	\$ 4,223,431	\$ 3,865,899	-8.47%

CITY OF ST. MARTINVILLE, LOUISIANA
GENERAL FUND
EXPENDITURE SUMMARY
YEAR ENDED JUNE 30, 2024

	Year Ended June 30,					
	2021	2022	2023	2024	2025	%
	Actual	Actual	Actual	Estimated	Budget	Change
General government:						
Advertising	7,526	673	8,197	15,275	8,884	-41.84%
Auto & truck operation			1,957	724	1,200	65.75%
Auto Allowance			9,000	10,800	10,800	0.00%
Claim payments	3,157	5,978	24,502	-	-	-
Collection expense	24,084	15,281	33,538	32,629	35,977	10.26%
Communications	10,647	14,555	12,168	19,317	18,600	-3.71%
Contract labor		95	46,000	61,000	-	-100.00%
Contribution - SMEDA	14,137	14,000	14,000	14,000	14,000	0.00%
Depreciation		145	-	-	-	-
Drug testing		1,647	344	289	400	38.41%
Dues and subscriptions	7,325	1,899	1,874	1,414	2,194	55.16%
Election Expense		23,426	-	686	-	-100.00%
Equipment			7,741	1,999	-	-
Fuel	664	1,510	4,589	1,710	1,320	-22.81%
Group insurance	37,676	41,503	41,011	67,367	94,730	40.62%
Indigent defendants cost	24,695	22,617	51,048	22,340	24,000	7.43%
Inspection fees	52,456	41,096	19,287	23,912	24,000	0.37%
Insurance	99,509	94,330	113,029	145,362	148,053	1.85%
Janitorial Supplies				2,008	1,200	-40.24%
Legal and professional fees	103,030	104,340	115,269	118,231	176,483	49.27%
Magistrate	19,500	15,000	15,000	18,000	25,200	40.00%
Mayor and council salaries	101,134	98,592	100,089	104,536	132,132	26.40%
Miscellaneous	43,092	6,479	29,508	10,854	4,880	-55.04%
Office supplies and postage	40,260	19,039	14,075	21,455	13,660	-36.33%
Payroll taxes	28,045	28,556	29,301	34,929	46,618	33.47%
Rent/Leases				-	12,000	-
Repairs and maintenance	86,860	16,212	39,141	13,643	8,400	-38.43%
Retirement	55,311	42,515	44,087	63,746	70,512	10.61%
Salaries	282,206	321,046	294,711	402,962	517,764	28.49%
Salaries - Overtime		2,845	10,852	4,128	-	-100.00%
Supplies		2,893	13,372	5,717	600	-89.50%
Technology			3,737	35,844	14,136	-60.56%
Training			1,000	-	5,000	-
Travel and conferences	238		5,213	8,021	26,000	224.15%
Uniforms	-	-	3,580	1,168	1,500	28.42%
Utilities				3,614	540	-85.06%
Workman's comp	-	3,304	3,266	5,176	3,576	-30.91%
Total administrative	<u>1,041,552</u>	<u>939,576</u>	<u>1,110,486</u>	<u>1,272,856</u>	<u>1,444,359</u>	<u>13.47%</u>

CITY OF ST. MARTINVILLE, LOUISIANA
GENERAL FUND
EXPENDITURE SUMMARY
YEAR ENDED JUNE 30, 2024

	Year Ended June 30,					
	2021	2022	2023	2024	2025	%
	Actual	Actual	Actual	Estimated	Budget	Change
Public safety:						
Advertising	-	-	4,000	-	-	-
Auto & truck operation			2,100	60,474	2,400	-96.03%
Claim Payments	56,316	41,367	9,943	26,367	-	-100.00%
Collection expense			18,932	34,045	9,600	-71.80%
Communications	42,660	50,087	95,474	74,404	47,448	-36.23%
Contract labor			1,500	140,000	140,004	0.00%
Drug testing	1,439	6,053	5,279	1,788	1,800	0.67%
Dues and subscriptions	2,385	1,516	4,483	3,930	1,249	-68.22%
Equipment	2,278		9,412	40,253	5,000	-87.58%
Fuel	40,915	64,057	76,872	62,897	52,800	-16.05%
Group insurance	136,499	151,309	158,137	133,124	175,254	31.65%
Insurance	131,733	141,865	163,619	142,821	95,124	-33.40%
Janitorial Supplies				-	1,200	-
Legal and professional fees	26,027		263	1,584	-	-100.00%
Miscellaneous	8,210	10,694	9,325	387	600	55.04%
Office supplies and postage		466	1,891	5,637	6,600	17.08%
Payroll taxes	73,181	76,346	82,182	65,254	84,878	30.07%
Prisoner	32	-	102,524	750	6,000	700.00%
Rent/Leases				-	-	-
Repairs and maintenance	50,147	63,385	71,212	9,283	2,400	-74.15%
Retirement	66,087	106,438	103,890	90,860	172,446	89.79%
Salaries	1,005,273	1,006,282	838,958	779,281	1,084,758	39.20%
Salaries - Overtime		2,673	181,905	89,832	-	-100.00%
Supplies	27,720	21,373	52,770	53,516	14,400	-73.09%
Technology			6,256	49,818	75,798	52.15%
Training	6,527	800	5,901	7,387	3,000	-59.39%
Travel and conferences	-	1,755	5,352	1,484	1,350	-9.03%
Uniforms	7,076	6,786	18,168	6,236	5,000	-19.82%
Workman's comp	49,610	58,637	64,457	57,432	52,052	-9.37%
Total public safety	<u>1,734,115</u>	<u>1,811,889</u>	<u>2,094,805</u>	<u>1,938,844</u>	<u>2,041,161</u>	<u>5.28%</u>

CITY OF ST. MARTINVILLE, LOUISIANA
GENERAL FUND
EXPENDITURE SUMMARY
YEAR ENDED JUNE 30, 2024

	Year Ended June 30,					
	2021	2022	2023	2024	2025	%
	Actual	Actual	Actual	Estimated	Budget	Change
Public works:						
Auto & truck operation			170	30,588	24,000	-21.54%
Claim Payments	7,141	1,029	11,888	7,124	-	-100.00%
Communications	15,200	12,577	12,611	11,456	11,628	1.50%
Contract labor	17,342	50,058	81,295	74,000	78,000	5.41%
Dog pound	14,208	14,220	14,220	14,220	14,220	0.00%
Drug testing	-	29	419	1,168	600	-48.63%
Equipment			3,629	2,387	2,000	-16.21%
Fuel	35,004	37,417	32,137	29,947	32,400	8.19%
Group insurance	103,802	69,239	74,456	95,097	123,876	30.26%
Hurricane expenses	-	22,757	-	-	-	-
Insurance	63,116	73,457	69,506	78,699	75,168	-4.49%
Janitorial Supplies				-	300	-
Legal and professional fees	8,717	4,004	517	2,245	3,000	33.63%
Miscellaneous	3,653	3,459	1,483	319	300	-5.96%
Office supplies and postage		446	407	825	1,110	34.55%
Payroll taxes	25,887	33,805	35,967	41,791	53,028	26.89%
Rent/Leases				6,129	24,000	291.58%
Repairs and maintenance	90,487	37,604	91,610	73,673	60,500	-17.88%
Retirement	77,599	57,717	56,652	74,692	89,622	19.99%
Salaries	591,991	446,345	418,597	513,793	658,644	28.19%
Salaries - Overtime		3,730	36,932	44,735	16,928	-62.16%
Street repairs and maintenanc	30,397	6,604	1,931	-	20,000	-
Supplies	23,919	23,820	50,835	70,963	50,004	-29.54%
Technolgy			1,178	2,901	5,986	106.34%
Training			13	-	2,000	-
Travel and conferences	-	-		-	-	-
Uniforms	2,177	881	4,063	3,251	3,500	7.66%
Waste collection	497,562	479,509	8,201	8,593	11,712	36.30%
Workman's comp	80,745	56,088	45,961	52,830	58,928	11.54%
Total public works	1,688,947	1,434,795	1,054,678	1,241,426	1,421,454	14.50%

CITY OF ST. MARTINVILLE, LOUISIANA
GENERAL FUND
EXPENDITURE SUMMARY
YEAR ENDED JUNE 30, 2024

	Year Ended June 30,					
	2021	2022	2023	2024	2025	%
	Actual	Actual	Actual	Estimated	Budget	Change
Recreation						
Advertising			225	134	1,500	1019.40%
Claim Payments			10,390	355	0	
Communications		6,546	7,302	7,603	7,560	-0.57%
Contract labor	(53)		884	3,800	-	-100.00%
Drug testing		1,149	783	-	-	-
Dues and subscriptions			378	87	325	273.56%
Equipment			4,198	2,424	-	-100.00%
Fuel	442	1,805	1,663	4,759	4,800	0.86%
Group insurance	3,336	463	177	3,496	17,628	404.23%
Insurance	25,335	27,485	22,846	26,649	13,356	-49.88%
Janitorial Supplies				-	1,200	-
Legal and professional fees	4,153	944	-	1,700	850	-50.00%
Miscellaneous	1,239	354	1,545	388	384	-1.03%
Office supplies and postage			2,491	3,551	4,080	14.90%
Payroll taxes	5,144	4,858	7,619	8,993	14,534	61.61%
Rent/Leases				-	-	-
Repairs and maintenance	4,241	16,918	10,074	4,085	1,200	-70.62%
Retirement	1,599	2,968	6,012	11,375	17,330	52.35%
Salaries	68,050	68,253	95,644	117,176	185,160	58.02%
Salaries - Overtime		767	2,325	3	-	-100.00%
Supplies	11,558	15,639	22,692	22,283	24,000	7.71%
Technology			1,658	3,099	672	-78.32%
Travel and conferences		4,898	-	173	300	73.41%
Uniforms	-	1,638	496	271	300	10.70%
Utilities	20,802	193	897	1,269	1,140	-10.17%
Waste collection		14,013	2,156	3,972	4,800	20.85%
Workman's comp	22,380	4,136	5,179	8,685	8,710	0.29%
Total recreation	168,226	173,027	207,634	236,330	309,829	31.10%

CITY OF ST. MARTINVILLE, LOUISIANA
GENERAL FUND
EXPENDITURE SUMMARY
YEAR ENDED JUNE 30, 2024

	Year Ended June 30,					
	2021	2022	2023	2024	2025	%
	Actual	Actual	Actual	Estimated	Budget	Change
Tourism						
Advertising	-	-		-	1,500	-
Communications	-	7,845	8,020	7,179	7,560	5.31%
Contractual Services	-			1,148	-	-100.00%
Drug testing			123	65	-	-100.00%
Dues and subscriptions	-	-		-	500	-
Economic development	-	-	398	2,100	2,500	19.05%
Equipment				1,265	-	-100.00%
Group insurance	1,436		44	140	116	-17.14%
Insurance				-	-	-
Janitorial Supplies				-	1,200	-
Legal and professional fees	792	563	-	-	-	-
Miscellaneous	1,869	32,427	2,351	200	300	50.00%
Office supplies and postage			1,782	3,520	3,090	-12.22%
Payroll taxes	-	566	2,535	4,254	7,462	75.41%
Repairs and maintenance	1,958	14,029	12,671	10,113	1,200	-88.13%
Retirement	-	-	713	1,714	1,768	3.15%
Salaries	-	8,476	33,500	54,909	95,096	73.19%
Salaries - Overtime				18	-	-100.00%
Supplies	511	92	5,564	1,676	-	-100.00%
Technology			1,771	2,297	372	-83.80%
Travel and conferences			376	369	1,000	171.00%
Uniforms				678	700	3.24%
Utilities	8,628			-	-	-
Workman's comp	-	75	656	2,817	5,316	88.71%
Total tourism	15,194	64,073	70,504	94,462	129,680	37.28%
Capital outlay	108,909	45,614	222,261	930,639	40,000	-95.70%
Debt service:						
Principal retirement	73,988	83,225	106,461	81,159	83,943	3.43%
Interest	17,153	14,970	12,784	12,259	13,718	11.90%
Total debt service	91,141	98,195	119,245	93,418	97,661	4.54%
Total expenditures	\$ 4,848,084	\$ 4,567,169	\$ 4,879,613	\$ 5,807,975	\$ 5,484,144	-5.58%

CITY OF ST. MARTINVILLE, LOUISIANA
CAPITAL PROJECTS FUND
YEAR ENDED JUNE 30, 2025

	Year Ended June 30,			% Change
	2023 Actual	2024 Estimated	2025 Budget	
Revenues:				
Grants	\$ 59,460	\$ -	\$ 4,853,000	-
Miscellaneous	262	515	700	36%
Total revenues	<u>59,722</u>	<u>515</u>	<u>4,853,700</u>	<u>942366%</u>
Expenditures:				
General Gov't	<u>4,838</u>	<u>2,424</u>	<u>200</u>	<u>-92%</u>
Capital outlay-				
Recreation	181,525	206,492	410,000	99%
Mainstreet Enhancement		-	1,400,000	-
Streets and drainage (Durand Sub)	19,618	-	264,090	
Street Improvements	12,389	-		-
Drainage Project			200,000	
Blighted Properties Improvements	-	-	200,000	-
Masterplan	-	-	133,333	-
Tap - Sidewalks and Lighting	-	-	2,105,263	-
Safety Grant - Sidewalk	-	-	353,000	-
Total capital outlay	<u>213,532</u>	<u>206,492</u>	<u>5,065,686</u>	<u>2353%</u>
Total expenditures	<u>218,370</u>	<u>208,916</u>	<u>5,065,886</u>	<u>2325%</u>
Excess (deficiency) of revenues over expenditures	<u>(158,648)</u>	<u>(208,401)</u>	<u>(212,186)</u>	<u>2%</u>
Other financing sources (uses):				
Transfers in	-	50,000	-	-100%
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>50,000</u>	<u>-</u>	<u>-100%</u>
Excess (deficiency) of revenues over expenditures and other financing sources (uses)	<u>(158,648)</u>	<u>(158,401)</u>	<u>(212,186)</u>	<u>34%</u>
Fund balance, beginning	<u>624,553</u>	<u>465,905</u>	<u>307,504</u>	
Fund balance, ending	<u>\$ 465,905</u>	<u>\$ 307,504</u>	<u>\$ 95,318</u>	

CITY OF ST. MARTINVILLE, LOUISIANA
SECTION 8 FUND
YEAR ENDED JUNE 30, 2025

	Year Ended June 30,			% Change
	2023 Actual	2024 Estimated	2025 Budget	
Revenues:				
Federal grants	\$ 391,549	\$ 436,415	\$ 387,600	-11.19%
Miscellaneous	14,080	24	25	4.17%
Total revenues	<u>\$ 405,629</u>	<u>\$ 436,439</u>	<u>\$ 387,625</u>	<u>-11.18%</u>
Expenditures:				
Urban redevelopment and housing	<u>397,723</u>	<u>424,243</u>	<u>393,600</u>	<u>-7.22%</u>
Total expenditures	<u>397,723</u>	<u>424,243</u>	<u>393,600</u>	<u>-7.22%</u>
Excess (deficiency) of revenues over expenditures	<u>7,906</u>	<u>12,196</u>	<u>(5,975)</u>	<u>-148.99%</u>
Other financing sources:				
Transfers in	<u>-</u>	<u>-</u>	<u>-</u>	<u>=</u>
Total other financing sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>=</u>
Excess (deficiency) of revenues and other financing sources over expenditures	7,906	12,196	(5,975)	<u>-148.99%</u>
Fund balance, beginning	<u>33,602</u>	<u>41,508</u>	<u>53,704</u>	
Fund balance, ending	<u>\$ 41,508</u>	<u>\$ 53,704</u>	<u>\$ 47,729</u>	

CITY OF ST. MARTINVILLE, LOUISIANA
DEBT SERVICE FUND
YEAR ENDED JUNE 30, 2025

	Year Ended June 30,			% Change
	2023 Actual	2024 Estimated	2025 Budget	
Revenues:				
Ad valorem taxes	\$ 118,930	\$ 116,438	\$ 122,150	4.91%
Miscellaneous - interest	55	47	60	27.66%
Total revenues	<u>118,985</u>	<u>116,485</u>	<u>122,210</u>	<u>4.91%</u>
Expenditures:				
Debt service	<u>692,040</u>	<u>384,462</u>	<u>163,411</u>	<u>-57.50%</u>
Total expenditures	<u>692,040</u>	<u>384,462</u>	<u>163,411</u>	<u>-57.50%</u>
Deficiency of revenues over expenditures	<u>(573,055)</u>	<u>(267,977)</u>	<u>(41,201)</u>	<u>-84.63%</u>
Other financing sources:				
Proceeds from Debt	-	-	0	-
Transfers out	-	-	0	-
Transfers in	<u>605,000</u>	<u>250,000</u>	<u>50,000</u>	<u>-80.00%</u>
Total other financing sources	<u>605,000</u>	<u>250,000</u>	<u>50,000</u>	<u>-80.00%</u>
Excess (deficiency) of revenues and other financing sources over expenditures	31.945	(17,977)	8.799	<u>-148.95%</u>
Fund balance, beginning	<u>50,766</u>	<u>82,711</u>	<u>64,734</u>	
Fund balance, ending	<u>\$ 82,711</u>	<u>\$ 64,734</u>	<u>\$ 73,533</u>	

CITY OF ST. MARTINVILLE, LOUISIANA
UTILITY FUND BUDGET
YEAR ENDED JUNE 30, 2024

	Year Ended June 30,					%
	2021 Actual	2022 Actual	2023 Actual	2024 Estimated	2025 Budget	
Operating Revenues:						
Charges for services -						
Electric	\$ 4,344,307	\$ 4,735,451	\$ 5,187,331	\$ 5,706,341	\$ 5,975,152	4.71%
Water	584,957	707,589	1,025,922	959,206	1,021,091	6.45%
Sewer	541,410	676,796	921,280	916,162	1,027,899	12.20%
Garbage Collections	-	-	548,310	619,097	630,000	1.76%
Permits	141,763	149,785	2,394	-	-	-
Reconnections	-	-	17,550	19,200	25,609	33.38%
Penalties	-	-	122,497	95,652	81,636	-14.65%
Other Income	-	-	-	32,731	35,000	6.93%
Total operating revenues	<u>5,612,437</u>	<u>6,269,621</u>	<u>7,825,284</u>	<u>8,348,389</u>	<u>8,796,387</u>	<u>5.37%</u>
Operating Expenses:						
Advertising	-	-	5,250	12,600	8,500	-32.54%
Auto & truck operation	31,003	15,038	1,780	1,093	996	-8.87%
Bad debts	20,415	40,235	25,428	23,500	25,000	6.38%
Chemicals	57,210	63,768	76,400	85,817	90,000	4.87%
Claim Payments	-	-	10,145	-	-	-
Communications	76,778	30,520	15,095	9,673	7,788	-19.49%
Contractual services	117,249	165,106	108,649	130,847	128,700	-1.64%
Depreciation expense	352,362	355,027	343,888	355,138	355,152	0.00%
Depreciation Expense Leased Vehicles	-	-	4,155	-	-	-
Drug Testing	-	77	832	352	-	-100.00%
Dues and subscriptions	-	-	625	375	375	0.00%
Equipment	-	-	1,695	1,039	6,400	515.98%
Fuel	42,448	52,365	65,363	61,750	61,200	-0.89%
Garbage collection expenses	-	-	474,163	568,686	587,466	3.30%
Group insurance	104,857	140,189	142,009	157,411	191,620	21.73%
Insurance	128,445	127,001	106,819	102,321	100,730	-1.55%
Legal and professional fees	236,788	118,060	135,441	138,307	119,400	-13.67%
Meters	-	-	500	3,333	-	-100.00%
Miscellaneous	6,308	3,651	2,207	1,033	900	-12.88%
Office supplies and postage	14,641	8,158	26,515	3,414	3,300	-3.34%
Payroll taxes	75,943	53,237	70,836	80,084	84,760	5.84%
Power purchased	2,708,658	2,771,703	2,798,733	2,977,710	3,094,907	3.94%
Rent/Leases	-	-	154	74,243	107,400	44.66%
Repairs and maintenance	334,975	212,133	169,432	158,976	173,180	8.93%
Retirement	104,169	72,173	223,018	136,796	157,884	15.42%
Salaries	855,275	680,312	811,851	986,769	1,018,550	3.22%
Salaries - Overtime	-	6,289	91,059	67,626	61,244	-9.44%
State mandated water fee	38,616	39,306	37,550	38,454	38,562	0.28%
Supplies	1,201	82,238	46,575	51,440	50,940	-0.97%
Technology	-	-	3,377	39,016	17,894	-54.14%
Training	-	-	-	-	3,000	-
Travel	669	2,200	2,132	2,182	5,000	129.15%
Uniforms	1,584	2,191	2,162	2,726	3,750	37.56%
Utilities	82,972	90,736	100,476	123,245	105,504	-14.39%
Worker's comp	29,366	41,451	50,705	58,243	51,842	-10.99%
Allocation of general and administrative expense	-	-	-	1	(1)	-200%
Total operating expenses	<u>5,421,932</u>	<u>5,173,164</u>	<u>5,955,019</u>	<u>6,454,200</u>	<u>6,661,943</u>	<u>3.22%</u>
Operating income	<u>\$ 190,505</u>	<u>\$ 1,096,457</u>	<u>\$ 1,870,265</u>	<u>\$ 1,894,189</u>	<u>\$ 2,134,444</u>	<u>12.68%</u>

CITY OF ST. MARTINVILLE, LOUISIANA
UTILITY FUND BUDGET
YEAR ENDED JUNE 30, 2024

		Year Ended June 30,					% Change
		2021 Actual	2022 Actual	2023 Actual	2024 Estimated	2025 Budget	
Nonoperating revenues (expenses):							
9770	Investment income	2,026	(20,824)	8,773	5,070	24,000	373.37%
9,775	Interest expense	-	(3,663)	(4,545)	(2,185)	(713)	-67.37%
9,810	Federal grant revenue	155,239	-	-	-	-	-
	Nonemployer contribution revenue	<u>18,508</u>	<u>18,112</u>	<u>22,995</u>	<u>-</u>	<u>-</u>	<u>-</u>
	Loss on disposition of capital assets	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	Total nonoperating revenues (expenses)	<u>175,773</u>	<u>(6,375)</u>	<u>27,223</u>	<u>2,885</u>	<u>23,287</u>	<u>707.18%</u>
Income before capital contributions and transfers		366,278	1,090,082	1,897,488	1,897,074	2,157,731	13.74%
Capital contributions		29,213	561,401	39,609	50,000	-	-100.00%
Transfers in			250,000				-
Transfers out		<u>(1,500,000)</u>	<u>(1,164,950)</u>	<u>(1,353,951)</u>	<u>(1,500,000)</u>	<u>(1,700,000)</u>	<u>13.33%</u>
Net income		(1,104,509)	736,533	583,146	447,074	457,731	2.38%
Net position, beginning		<u>9,465,261</u>	<u>8,304,222</u>	<u>9,040,755</u>	<u>9,623,901</u>	<u>10,070,975</u>	<u>4.65%</u>
Net position, ending		<u>\$ 8,360,752</u>	<u>\$ 9,040,755</u>	<u>\$ 9,623,901</u>	<u>\$ 10,070,975</u>	<u>\$ 10,528,706</u>	<u>4.55%</u>

CITY OF ST. MARTINVILLE, LOUISIANA
UTILITY FUND BUDGET
ELECTRIC DEPARTMENT
YEAR ENDED JUNE 30, 2024

	Year Ended June 30,					% Change
	2021 Actual	2022 Actual	2023 Actual	2024 Estimated	2025 Budget	
Operating Revenues:						
Customer service charges	4,344,307	4,735,451	5,187,331	5,706,341	5,975,152	4.71%
Permits	141,489	149,785	-	-	-	-
Reconnections			17,550	19,200	25,609	33.38%
Penalties			116,327	67,655	54,491	-19.46%
Other Income	-	-	-	32,731	-	-100.00%
Total operating electric revenues	<u>4,485,796</u>	<u>4,885,236</u>	<u>5,321,208</u>	<u>5,825,927</u>	<u>6,055,252</u>	<u>3.94%</u>
Operating Expenses:						
Advertising				-	-	-
Auto & truck operation	16,210	12,414	-	156	-	-100.00%
Bad debts				-	-	-
Chemicals			200	-	-	-
Claim Payments				-	-	-
Communications	2,058	2,269	1,283	1,627	1,392	-14.44%
Contractual services	85,209	162,632	106,946	81,019	78,000	-3.73%
Depreciation expense	29,426	27,832	27,569	27,943	27,948	0.02%
Depreciation Expense Leased Vehicles			1,384	-	-	-
Drug Testing		77	548	227	-	-100.00%
Dues and subscriptions				-	-	-
Equipment			749	-	-	-
Fuel	17,366	21,558	21,893	22,239	25,200	13.31%
Garbage collection expenses				-	-	-
Group insurance	31,123	25,741	33,386	42,213	62,516	48.10%
Insurance	47,198	49,302	48,294	48,025	48,024	0.00%
Legal and professional fees	300	4,131	13,657	-	-	-
Meters			500	3,333	-	-100.00%
Miscellaneous	1,642	990	159	-	-	-
Office supplies and postage				475	-	-100.00%
Payroll taxes	24,162	11,665	21,095	26,517	29,302	10.50%
Power purchased	2,708,658	2,771,703	2,798,733	2,977,710	3,094,907	3.94%
Rent/Leases			77	13,947	26,052	86.79%
Repairs and maintenance	188,349	63,655	14,282	34,272	50,000	45.89%
Retirement	39,215	11,683	65,427	43,882	55,262	25.93%
Salaries	299,236	148,826	249,606	331,881	356,498	7.42%
Salaries - Overtime		1,494	18,301	13,640	16,834	23.42%
State mandated water fee				-	-	-
Supplies		37,075	25,643	47,021	48,000	2.08%
Technology			64	532	536	0.75%
Training				-	-	-
Travel and conferences	-	2,200	-	1,955	2,000	2.30%
Uniforms	371	1,832	823	1,266	1,500	18.48%
Utilities	3,738	5,409	3,887	5,167	4,524	-12.44%
Worker's comp	9,539	6,133	10,876	12,224	12,208	-0.13%
Allocation of general and administrative expense	<u>319,927</u>	<u>269,238</u>	<u>288,372</u>	<u>289,162</u>	<u>282,291</u>	<u>-2.38%</u>
Total operating expenses	<u>3,823,727</u>	<u>3,637,839</u>	<u>3,753,754</u>	<u>4,026,433</u>	<u>4,222,994</u>	<u>4.88%</u>
Operating income	<u>\$ 662,069</u>	<u>\$ 1,247,397</u>	<u>\$ 1,567,454</u>	<u>\$ 1,799,494</u>	<u>\$ 1,832,258</u>	<u>1.82%</u>

CITY OF ST. MARTINVILLE, LOUISIANA
UTILITY FUND BUDGET
WATER DEPARTMENT
YEAR ENDED JUNE 30, 2024

	Year Ended June 30,					% Change
	2021 Actual	2022 Actual	2023 Actual	2024 Estimated	2025 Budget	
Operating Revenues:						
Customer service charges	584,957	707,589	1,025,922	959,206	1,021,091	6.45%
Permits	274	-	-	-	-	-
Reconnections				-	-	-
Penalties			2,137	9,659	8,902	-7.84%
Other Income	-	-	-	-	-	-
Total operating water revenues	<u>585,231</u>	<u>707,589</u>	<u>1,028,059</u>	<u>968,865</u>	<u>1,029,993</u>	<u>6.31%</u>
Operating Expenses:						
Advertising				-	-	-
Auto & truck operation	6,202	66	21	937	996	6.30%
Bad debts		-		-	-	-
Chemicals	24,161	25,352	36,475	40,996	45,000	9.77%
Claim Payments				-	-	-
Communications	43,962	1,792	6,780	2,817	3,156	12.03%
Contractual services	12,870		1,703	16,763	17,580	4.87%
Depreciation expense	87,978	86,180	75,678	86,180	86,184	0.00%
Depreciation Expense Leased Vehicles				-	-	-
Drug Testing			95	-	-	-
Dues and subscriptions			375	375	375	
Equipment			298	-	-	
Fuel	11,310	18,642	19,191	18,391	20,400	10.92%
Garbage collection expenses				-	-	-
Group insurance	25,556	27,011	34,451	33,161	45,020	35.76%
Insurance	35,411	34,810	38,224	38,607	38,604	-0.01%
Legal and professional fees	39,391	4,361	2,823	349	1,200	243.84%
Meters				-	-	-
Miscellaneous	153	-	469	-	-	-
Office supplies and postage				299	600	100.67%
Payroll taxes	17,277	9,185	17,128	19,542	22,698	16.15%
Power purchased				-	-	-
Rent/Leases				12,636	24,000	89.93%
Repairs and maintenance	56,579	48,382	30,995	26,051	30,000	15.16%
Retirement	14,372	13,655	49,371	33,895	41,172	21.47%
Salaries	150,299	108,267	181,863	229,891	265,642	15.55%
Salaries - Overtime		2,404	35,911	27,367	23,506	-14.11%
State mandated water fee	38,616	39,306	37,550	38,454	38,562	0.28%
Supplies		35,162	5,631	1,240	1,200	-3.23%
Technology				977	686	-29.79%
Training				-	-	-
Travel and conferences	411		2,132	227	1,000	340.53%
Uniforms	871	(27)	266	941	750	-20.30%
Utilities	65,817	65,580	81,088	103,863	88,140	-15.14%
Worker's comp	9,803	9,787	17,704	21,742	20,930	-3.73%
Allocation of general and administrative expense	<u>43,078</u>	<u>40,230</u>	<u>57,151</u>	<u>48,056</u>	<u>48,206</u>	<u>0.31%</u>
Total operating expenses	<u>684,117</u>	<u>570,145</u>	<u>733,373</u>	<u>803,757</u>	<u>865,607</u>	<u>7.70%</u>
Operating income (loss)	<u>(98,886)</u>	<u>137,444</u>	<u>294,686</u>	<u>165,108</u>	<u>164,386</u>	<u>-0.44%</u>

CITY OF ST. MARTINVILLE, LOUISIANA
UTILITY FUND BUDGET
SEWER DEPARTMENT
YEAR ENDED JUNE 30, 2024

	Year Ended June 30,					% Change
	2021 Actual	2022 Actual	2023 Actual	2024 Estimated	2025 Budget	
Operating Revenues:						
Customer service charges	541,410	676,796	921,280	916,162	1,027,899	12.20%
Permits	-	-	2,394	-	-	-
Reconnections	-	-	-	-	-	-
Penalties	-	-	2,261	9,969	9,843	-1.26%
Other Income	-	-	-	-	-	-
Total operating sewer revenues	<u>541,410</u>	<u>676,796</u>	<u>925,935</u>	<u>926,131</u>	<u>1,037,742</u>	<u>12.05%</u>
Operating Expenses:						
Advertising				-	-	-
Auto & truck operation	8,591	2,558	1,759	-	-	-
Bad debts				-	-	-
Chemicals	33,049	38,416	39,725	44,821	45,000	0.40%
Claim Payments			10,000	-	-	-
Communications	6,614	2,830	2,596	1,612	2,040	26.55%
Contractual services	19,170	2,474	-	1,440	720	-50.00%
Depreciation expense	234,958	241,015	240,641	241,015	241,020	0.00%
Depreciation Expense Leased Vehicles			2,771	-	-	-
Drug Testing			95	125	-	-100.00%
Dues and subscriptions			-	-	-	-
Equipment				666	6,400	
Fuel	13,772	12,165	24,279	21,120	15,600	-26.14%
Garbage collection expenses				-	-	-
Group insurance	23,456	62,949	44,275	50,740	45,512	-
Insurance	4,312	11,673	7,144	6,820	6,540	567.33%
Legal and professional fees	92,380	53,214	66,884	73,593	70,200	-4.61%
Meters				-	-	-
Miscellaneous	3,424	654	314	-	-	-
Office supplies and postage				53	300	466.04%
Payroll taxes	24,964	22,838	21,400	22,369	19,292	-13.76%
Power purchased				-	-	-
Rent/Leases			77	41,476	45,348	9.34%
Repairs and maintenance	90,047	82,243	71,051	98,653	93,180	-5.55%
Retirement	27,122	31,423	67,249	35,980	34,852	-3.14%
Salaries	269,214	309,941	240,882	272,319	224,836	-17.44%
Salaries - Overtime		1,448	28,929	25,190	20,904	-17.01%
State mandated water fee				-	-	-
Supplies		5,671	3,389	1,344	1,740	
Technology				468	536	
Training				-	-	-
Travel and conferences	258	-		-	2,000	
Uniforms	325	386	1,073	519	750	44.51%
Utilities	13,417	19,747	15,501	14,215	12,840	-9.67%
Worker's comp	9,144	25,055	21,641	23,732	18,238	-23.15%
Allocation of general and administrative expense	<u>39,871</u>	<u>38,480</u>	<u>51,474</u>	<u>45,984</u>	<u>48,206</u>	<u>4.83%</u>
Total operating expenses	<u>914,088</u>	<u>965,180</u>	<u>963,149</u>	<u>1,024,254</u>	<u>956,054</u>	<u>-6.66%</u>
Operating income (loss)	<u>(372,678)</u>	<u>(288,384)</u>	<u>(37,214)</u>	<u>(98,123)</u>	<u>81,688</u>	<u>-183.25%</u>

CITY OF ST. MARTINVILLE, LOUISIANA
UTILITY FUND BUDGET
GARBAGE DEPARTMENT
YEAR ENDED JUNE 30, 2024

	Year Ended June 30,					% Change
	2021 Actual	2022 Actual	2023 Actual	2024 Estimated	2025 Budget	
Operating Revenues:						
Customer service charges			548,310	619,097	630,000	1.76%
Permits				-	-	-
Reconnections				-	-	-
Penalties			1,772	8,369	8,400	0.37%
Other Income	-	-	-	-	-	-
Total operating sewer revenues	-	-	550,082	627,466	638,400	1.74%
Operating Expenses:						
Advertising				-	-	-
Auto & truck operation				-	-	-
Bad debts				-	-	-
Chemicals				-	-	-
Claim Payments				-	-	-
Communications				-	-	-
Contractual services				-	-	-
Depreciation expense				-	-	-
Depreciation Expense Leased Vehicles				-	-	-
Drug Testing				-	-	-
Dues and subscriptions				-	-	-
Equipment				-	-	-
Fuel				-	-	-
Garbage collection expenses			474,163	568,686	587,466	3.30%
Group insurance				-	-	-
Insurance				-	-	-
Legal and professional fees				-	-	-
Meters				-	-	-
Miscellaneous				-	-	-
Office supplies and postage				-	-	-
Payroll taxes				-	-	-
Power purchased				-	-	-
Rent/Leases				-	-	-
Repairs and maintenance				-	-	-
Retirement				-	-	-
Salaries				-	-	-
Salaries - Overtime				-	-	-
State mandated water fee				-	-	-
Supplies				-	-	-
Technolgy				-	-	-
Training				-	-	-
Travel and conferences				-	-	-
Uniforms				-	-	-
Utilities				-	-	-
Worker's comp				-	-	-
Allocation of general and administrative expense	-	-	30,580	31,070	29,822	-4.02%
Total operating expenses	-	-	504,743	599,756	617,288	2.92%
Operating income (loss)	-	-	45,339	27,710	21,112	-23.81%

CITY OF ST. MARTINVILLE, LOUISIANA
UTILITY FUND BUDGET
ADMINISTRATIVE
YEAR ENDED JUNE 30, 2024

	Year Ended June 30,					% Change
	2021 Actual	2022 Actual	2023 Actual	2024 Estimated	2025 Budget	
Operating Revenues:						
Customer service charges	-	-	-	-	-	0.00%
Permits	-	-	-	-	-	-
Reconnections	-	-	-	-	-	0.00%
Penalties	-	-	-	-	-	0.00%
Other Income	-	-	-	-	-	0.00%
Total operating admin revenues	-	-	-	-	-	0.00%
Operating Expenses:						
Advertising			5,250	12,600	8,500	-32.54%
Auto & truck operation				-	-	-
Bad debts	20,415	40,235	25,428	23,500	25,000	6.38%
Chemicals				-	-	-
Claim Payments			145	-	-	-
Communications	24,144	23,629	4,436	3,617	1,200	-66.82%
Contractual services				31,625	32,400	2.45%
Depreciation expense				-	-	-
Depreciation Expense Leased Vehicles				-	-	-
Drug Testing			94	-	-	-
Dues and subscriptions			250	-	-	-
Equipment			648	373	-	-100.00%
Fuel				-	-	-
Garbage collection expenses				-	-	-
Group insurance	24,722	24,488	29,897	31,297	38,572	23.25%
Insurance	41,524	31,216	13,157	8,869	7,562	-14.74%
Legal and professional fees	104,717	56,354	52,077	64,365	48,000	-25.43%
Meters				-	-	-
Miscellaneous	1,089	2,007	1,265	1,033	900	-12.88%
Office supplies and postage	14,641	8,158	26,515	2,587	2,400	-7.23%
Payroll taxes	9,540	9,549	11,213	11,656	13,468	15.55%
Power purchased				-	-	-
Rent/Leases				6,184	12,000	94.05%
Repairs and maintenance		17,873	53,104	-	-	-
Retirement	23,460	15,412	40,971	23,039	26,598	15.45%
Salaries	136,526	113,278	139,500	152,678	171,574	12.38%
Salaries - Overtime		943	7,918	1,429	-	-100.00%
State mandated water fee				-	-	-
Supplies	1,201	4,330	11,912	1,835	-	-100.00%
Technology			3,313	37,039	16,136	-56.44%
Training				-	3,000	-
Travel and conferences	-	-		-	-	-
Uniforms	17			-	750	-
Utilities				-	-	-
Worker's comp	880	476	484	545	466	-14.50%
Allocation of general and administrative expense	(402,876)	(347,948)	(427,577)	(414,271)	(408,526)	-1.39%
Total administrative expenses	-	-	-	-	-	0.00%

Resident Lisa Nelson requested it be notated that she notified the council of a discrepancy in the adoption of the 2022-23 Budget at which time an increase in utilities was implemented.

CAO Avis Gutekunst presented the Mayor and Council the April financials with a comparative of actual budget.


Mr. Grant Schlueter with Foley & Judell, LLP reported that S&P Global has revised the outlook for the City to positive from negative and affirmed its BBB+ rating. The outlook revision reflect the City's improved reserve position and the steps official have taken to further improve its financial performance, including a sale tax increase, a focus on grant funding and raised utility rates.

Upon request of Mayor Willis, it was moved by Mike Fuselier duly seconded by Flo Chatman and unanimously carried that Mayor Willis be authorized to execute an agreement with University of Lafayette to perform the Research Project entitled Vison Plan. Administration has applied for funding of this project through the DRA Strategic Planning Grant Program.

Upon request of Mark Pratt, it was moved by Mike Fuselier duly seconded by Flo Chatman and unanimously carried that permission be granted to hold New Horizon March on Saturday, June 15th at 1:00pm. The March will begin at Cashsavers parking lot and will end at City Hall.

Upon recommendation of City Attorney, it was moved by Carol Frederick duly seconded by Mike Fuselier and unanimously carried that, considering the City Attorney's opinion that the tax sale by which the property at 731 Lewis St was adjudicated to the City was void for failure to notify the owners of the sale, the Council authorizes the Mayor to execute a Quitclaim deed (to be prepared by the City Attorney) in favor of the original owners for an amount equal to the unpaid taxes.

It was moved by Mike Fuselier duly seconded by Flo Chatman and unanimously carried that the following Utility Department Medical Policy be adopted:

	SECTION: Utilities Department	NO: UD
	TITLE: Medical Policy	DISTRIBUTION: Policy and Procedure Manual
Original Date of Issue:		Date of Approval:
Revised:		

I. PURPOSE/OBJECTIVE

To provide guidance for the citizens of the City of St. Martinville that have a serious medical condition and need additional time to pay their bill.

II. STATEMENT OF POLICY

- Citizens who have a serious medical need for utilities (such as needing electricity for a ventilator, respirator, or other medical equipment), can submit a Serious Medical Condition Certification Form to City of St. Martinville utility department to extend your bill to avoid services being interrupted.
- Submitting the form does not discharge the past-due balance, reduce the bill amount, or lower the overall price of electricity. It alerts the utility department that someone living in the home has a serious health condition that would be impacted by disconnection of service and permits two 30-day delays after the disconnect day to catch up on the past due bill before disconnection.
- Those with serious medical conditions should keep a form on file with the utility company and renew it every 12 months, as long as the condition persists rather than waiting until receiving a disconnect notice.
- Delays in submitting the form can lead to disconnection and/or extra fees.
- The citizens should:

A. **Contact the Utility Department:** Contact the City of St Martinville utility department to obtain a Serious Medical Condition Certification Form at:

City Hall at120 S. New Market Street, St. Martinville, La 70582

or by phone at 337-394-2230

B. **Contact your physician:** Once you have filled out the top portion for the Medical form, contact your licensed physician, physician’s assistant, and/or certified nurse practitioner to have them fill out the bottom portion of the Medical form.

C. Submitting Medical Form:

- The form should be submitted as soon as someone is diagnosed with a medical condition, but if someone does not have a form on file and receives a disconnect notice from the utility department, they should file one as soon as possible.
- If submitting a form after service has been disconnected or after receiving a disconnect notice, the account holder must request a payment plan for paying the remaining bill balance.
- Make sure the patient fills out **ALL** the information on the form and is very detailed about the medical condition and related needs.

- Even though the form can be submitted regarding a medical condition of anyone in the household, the account holder must sign the form before it is submitted.
- Forms can be submitted via fax, mail, or hand delivered to the utility department at city hall.

D. Requesting payment plan: Once the form is submitted you will be put on a payment plan to pay the past due balance plus any current bills within 2 months. All current bills must be paid in full on the due date before disconnection, if any current bills and past due balances are not paid, then services will be subject to disconnection.

Upon recommendation of Chief Ricky Martin, it was moved by Mike Fuselier duly seconded by Jonas Fontenette and unanimously carried that the employment of Police Officer Jeffery Raiford be terminated due to his no call, no show since he was hired.

It was moved by Carol Frederick duly seconded by Mike Fuselier with Janise Anthony opposed that Mayor Willis be authorized to execute a lease with CLF Properties, LLC for the use of property for a debris burn site with an annual fee of \$3,000.00.

It was moved by Mike Fuselier duly seconded by Jonas Fontenette with Janise Anthony opposed that the pay for Jason Boudreaux be changed from \$14.81/hr to \$17.39/hr, effective April 19, 2024 due to successful completion of the Police Academy.

It was moved by Mike Fuselier duly seconded by Jonas Fontenette, with Carol Fredick opposed that Levelized Billing no longer be offered to utility customers effective October 1, 2024.

There being no further business to come before the Mayor and City Council, Mayor Willis adjourned the meeting upon motion of Mike Fuselier and duly seconded by Flo Chatman.

JASON WILLIS, MAYOR

ATTEST:

LORRIE M POIRIER, CITY CLERK