

**TOWN OF PORT BARRE, LOUISIANA**

**AMENDED BUDGET**

**YEAR ENDING SEPTEMBER 30, 2015**

**AND THE**

**ORIGINAL BUDGET**

**YEAR ENDING SEPTEMBER 30, 2016**

**TOWN OF PORT BARRE, LOUISIANA  
BUDGET  
Year Ending September 30, 2016**

**TABLE OF CONTENTS**

	Page
Budget message	-
Consolidated budget	1
Capital outlay budget request	2
General Fund -	
Budget	3
Revenue summary	4
Summary of expenditures	5 - 6
Special revenue funds-	
1966 and 1996 Sales Tax Funds -	
Combining statement of revenues and expenditures	7
Debt service fund -	
Combining statement of revenues and expenditures	8
Capital projects fund	9
Utility Fund (combined utility - gas, water, and sewer) -	
Budget	10
Departmental utility fund analysis	11
Estimating Schedules -	
General Fund	12 - 15
Special revenue funds	16
Debt service fund	17
Utility Fund	18

**TOWN OF PORT BARRE, LOUISIANA**  
**BUDGET MESSAGE**  
**Year Ending September 30, 2016**

I submit to you the budget for the fiscal year 2016, beginning October 1, 2015. This budget satisfies the legal requirement of filing as set forth under R.S. 39:1316 since the consolidated budget statement uses the uniform revenue and expenditure classifications and includes information similar to the information required by the form Annual Report on the Budget. This budget represents a continuation of present service levels. The budget documents attached include anticipated revenues and expenditures for the General Fund, the Special Revenue Funds, the Debt Service Funds, and the Utility Fund. Also, attached is a Capital Outlay Budget Request. There are certain aspects of the budget which are detailed below:

**ALL FUNDS:**

Revenues and expenditures have been budgeted by examining each line item and basing the 2016 budget on the approximate amounts for the two (2) prior years, taking into consideration economic factors and known changes of facts.

Gas rates are not expected to change. Water and sewer base rates will increase \$1 each, and the consumption rates over the 2,500 gallon minimum are expected to change effective 10/1/15 based on the following:

	<u>WATER</u>		<u>SEWER</u>	
	<u>From</u>	<u>To</u>	<u>From</u>	<u>To</u>
In Town	3.80	4.10	3.90	4.20
Out of Town	4.10	4.40	n/a	n/a

The 2016 budget includes capital outlay expenditures totaling \$145,000, as detailed on the capital outlay budget request (page 2) of the 9/30/2016 budget.

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

Sincerely,

Toria V. Comeaux

**TOWN OF PORT BARRE, LOUISIANA**  
**CONSOLIDATED BUDGET**  
**September 30, 2016**

	<u>Year Ended September 30,</u>		
	<u>2014</u> Actual	<u>2015</u> Estimated	<u>2016</u> Budget
<b>Revenues:</b>			
Taxes	\$ 722,567	\$ 817,501	\$ 770,300
Licenses and permits	82,690	85,222	85,250
Intergovernmental	128,650	125,070	125,398
Fines and forfeits	522,412	522,703	525,000
Charges for utility services	1,046,252	817,559	902,500
Miscellaneous	<u>288,818</u>	<u>252,798</u>	<u>258,900</u>
<b>Total revenues</b>	<u>2,791,389</u>	<u>2,620,853</u>	<u>2,667,348</u>
<b>Expenditures:</b>			
General government	186,089	180,142	174,528
Public safety - police	809,964	830,895	815,050
Highways and streets	318,012	304,092	304,213
Culture and recreation	179,874	213,240	181,369
Utility Fund expenses	1,111,333	1,093,811	1,071,341
Debt service	90,703	96,136	93,435
Capital outlay - governmental funds	<u>658,692</u>	<u>967,316</u>	<u>145,000</u>
<b>Total expenditures</b>	<u>3,354,667</u>	<u>3,685,632</u>	<u>2,784,936</u>
Operating loss	<u>(563,278)</u>	<u>(1,064,779)</u>	<u>(117,588)</u>
<b>Nonoperating revenues (expenses):</b>			
Utility Fund capital contributions	-	-	-
Gain (loss) on sale of asset	-	-	-
Interest income	394	85	50
Interest expense	(13,675)	(12,113)	(10,962)
Insurance reimbursement	<u>36,000</u>	<u>-</u>	<u>-</u>
<b>Total nonoperating expenses</b>	<u>22,719</u>	<u>(12,028)</u>	<u>(10,912)</u>
<b>Loss before transfers</b>	<u>(540,559)</u>	<u>(1,076,807)</u>	<u>(128,500)</u>
<b>Other financing sources (uses):</b>			
Proceeds from notes payable	102,125	-	-
Transfers in	282,228	635,406	247,161
Transfers out	<u>(282,228)</u>	<u>(635,406)</u>	<u>(247,161)</u>
<b>Total other financing sources (uses)</b>	<u>102,125</u>	<u>-</u>	<u>-</u>
<b>Deficiency of revenues and other sources over expenditures and other uses</b>	<u>(438,434)</u>	<u>(1,076,807)</u>	<u>(128,500)</u>
<b>Fund equity, beginning</b>	<u>6,093,592</u>	<u>5,655,158</u>	<u>4,578,351</u>
<b>Fund equity, ending</b>	<u>\$ 5,655,158</u>	<u>\$ 4,578,351</u>	<u>\$ 4,449,851</u>

**TOWN OF PORT BARRE, LOUISIANA  
CAPITAL OUTLAY BUDGET REQUEST  
September 30, 2016**

<u>Item Description</u>	<u>Cost Incurred FYE 9/30/2016</u>	<u>Anticipated Completion Date</u>	<u>Method of Financing</u>
<b>GOVERNMENTAL FUNDS:</b>			
<b>1996 Sales Tax Fund</b>			
Street microsurfacing project	\$ 145,000	9/30/2016	1996 and 1966 sales tax taxes
<b>Total --Governmental funds</b>	<b>\$ 145,000</b>		

**TOWN OF PORT BARRE, LOUISIANA**  
**GENERAL FUND BUDGET**  
**Year Ending September 30, 2016**

	Year Ended September 30,			
	2014 Actual	2015 Estimated	2016 Budget	
<b>Revenues:</b>				
Taxes	\$ 155,090	\$ 145,915	\$ 150,300	3.01%
Licenses and permits	82,690	85,222	85,250	0.03%
Intergovernmental	128,650	125,070	125,398	0.26%
Fines and forfeits	522,412	522,703	525,000	0.44%
Miscellaneous	258,789	188,869	196,700	4.15%
<b>Total revenues</b>	<u>1,147,631</u>	<u>1,067,779</u>	<u>1,082,648</u>	1.39%
<b>Expenditures:</b>				
General government	161,635	153,675	148,578	-3.32%
Public safety -				
Police	809,964	830,895	815,050	-1.91%
Culture and recreation	167,909	201,915	169,869	-15.87%
Debt service	36,817	39,527	36,209	-8.39%
Capital outlay	406,535	153,944	-	-100.00%
<b>Total expenditures</b>	<u>1,582,860</u>	<u>1,379,956</u>	<u>1,169,706</u>	-15.24%
Deficiency of revenues over expenditures	<u>(435,229)</u>	<u>(312,177)</u>	<u>(87,058)</u>	-72.11%
<b>Other financing sources:</b>				
Proceeds from notes payable	102,125	-	-	0.00%
Transfers from Utility Fund	231,973	315,000	90,000	-71.43%
<b>Total other financing sources</b>	<u>334,098</u>	<u>315,000</u>	<u>90,000</u>	-71.43%
Excess (deficiency) of revenues and other sources over expenditures	(101,131)	2,823	2,942	4.22%
<b>Fund balance, beginning</b>	<u>378,097</u>	<u>276,966</u>	<u>279,789</u>	1.02%
<b>Fund balance, ending</b>	<u>\$ 276,966</u>	<u>\$ 279,789</u>	<u>\$ 282,731</u>	1.05%

**TOWN OF PORT BARRE, LOUISIANA**  
**GENERAL FUND BUDGET**  
**REVENUE SUMMARY**  
**Year Ending September 30, 2016**

	Year Ended September 30,			
	2014 Actual	2015 Estimated	2016 Budget	
<b>Revenues:</b>				
<b>Taxes:</b>				
Ad valorem (property)	\$ 51,685	\$ 52,535	\$ 52,600	0.12%
Interest and penalties on taxes	2,601	154	200	29.87%
Utility franchise - electric and cable TV	100,804	93,226	97,500	4.58%
Total taxes	<u>155,090</u>	<u>145,915</u>	<u>150,300</u>	3.01%
<b>Licenses and permits:</b>				
Occupational licenses	78,812	80,797	80,800	0.00%
Liquor licenses	3,878	4,425	4,450	0.56%
Total licenses and permits	<u>82,690</u>	<u>85,222</u>	<u>85,250</u>	0.03%
<b>Intergovernmental:</b>				
State of Louisiana -				
Beer taxes	6,958	6,869	6,870	0.01%
On-behalf payments	57,017	49,550	50,000	0.91%
Casino revenue	40,656	42,038	42,000	-0.09%
Video poker	17,591	20,185	20,100	-0.42%
Grass Cutting	4,200	4,200	4,200	0.00%
St. Landry Parish Housing Authority	2,228	2,228	2,228	0.00%
Total intergovernmental	<u>128,650</u>	<u>125,070</u>	<u>125,398</u>	0.26%
<b>Fines and forfeits</b>	<u>522,412</u>	<u>522,703</u>	<u>525,000</u>	0.44%
<b>Miscellaneous:</b>				
Rent	106,983	115,800	115,800	0.00%
Sale of equipment	9,090	-	4,500	100.00%
Parks and recreation	6,603	8,795	8,800	0.06%
Youth league	59,020	52,354	53,500	2.19%
Youth league donations	-	760	1,000	31.58%
Library donations	64,557	7,923	10,000	26.21%
Library - other income	11,977	3,187	3,000	-5.87%
Other miscellaneous revenue	559	50	100	100.00%
Total miscellaneous	<u>258,789</u>	<u>188,869</u>	<u>196,700</u>	4.15%
Total revenues	<u>\$ 1,147,631</u>	<u>\$ 1,067,779</u>	<u>\$1,082,648</u>	1.39%

**TOWN OF PORT BARRE, LOUISIANA**  
**GENERAL FUND BUDGET**  
**SUMMARY OF EXPENDITURES**  
**Year Ending September 30, 2016**

	Year Ended September 30,			
	2014	2015	2016	
	Actual	Estimated	Budget	
<b>Expenditures:</b>				
<b>General government -</b>				
Salaries-Mayor and council	\$ 39,000	\$ 42,800	\$ 44,000	2.80%
Salaries - traffic clerk	32,162	30,500	30,500	0.00%
Mayor's expense allowance	6,000	10,500	12,000	14.29%
Payroll taxes	5,362	5,637	5,650	0.23%
Casual labor	-	2,219	-	-100.00%
Travel, meetings and conventions	11,428	6,359	6,500	2.22%
Electricity	3,048	3,011	3,000	-0.37%
Maintenance and repairs	7,543	5,158	2,500	-51.53%
Insurance	5,857	5,071	5,715	12.70%
Legal fees/lawsuit claim	20,538	1,200	1,200	0.00%
Professional fees	19,376	31,075	25,500	-17.94%
Dues and subscriptions	2,528	2,955	2,600	-12.01%
Advertising	678	1,262	1,165	-7.69%
Coroner's fees	850	880	800	-9.09%
Preparation of tax roll	2,421	2,448	2,448	0.00%
Election fees	-	-	2,500	0.00%
Miscellaneous	4,844	2,600	2,500	-3.85%
Total general government	<u>161,635</u>	<u>153,675</u>	<u>148,578</u>	-3.32%
<b>Public safety - police -</b>				
Salaries--Chief	40,000	40,000	40,000	0.00%
Salaries	472,952	491,214	492,000	0.16%
Payroll taxes	40,911	40,604	40,650	0.11%
Group insurance	84,383	77,594	77,600	0.01%
Police car expense--fuel	47,972	32,263	32,300	0.11%
Police car accessories	5,848	2,466	2,400	-2.68%
Police car repairs/maintenance	11,289	23,800	18,500	-22.27%
Feeding prisoners	2,006	12	100	733.33%
Office supplies	14,360	16,200	14,400	-11.11%
Police accessories	3,712	10,680	7,500	-29.78%
Medical and drug testing	1,743	2,781	2,100	-24.49%
Building repairs and maintenance	3,598	5,059	4,200	-16.98%
Equipment repairs and maintenance	2,112	2,741	2,000	-27.03%
Uniforms	3,651	6,889	4,500	-34.68%
Telephone	11,968	13,316	13,300	-0.12%
Insurance	22,588	22,047	22,100	0.24%
Insurance deductible	-	1,000	1,000	0.00%
Electricity	9,084	9,061	9,000	-0.67%
Janitorial	5,062	5,500	5,100	-7.27%
Miscellaneous	9,215	2,789	3,000	7.57%
Law enforcement fees and charges	14,841	19,684	19,700	0.08%
Drug enforcement	1,000	1,000	1,000	0.00%
Travel and meetings	869	945	1,000	0.00%
Training	800	3,250	1,600	-50.77%
Total public safety - police	<u>809,964</u>	<u>830,895</u>	<u>815,050</u>	-1.91%



**TOWN OF PORT BARRE, LOUISIANA**  
**GENERAL FUND BUDGET**  
**SUMMARY OF EXPENDITURES (CONTINUED)**  
**Year Ending September 30, 2016**

	Year Ended September 30,			%
	2014 Actual	2015 Estimated	2016 Budget	
<b>Culture and recreation -</b>				
Parks and recreation director salary	25,500	26,500	26,500	0.00%
Park director payroll taxes	1,867	1,940	1,940	0.00%
Salaries-council on aging program	16,425	15,283	15,283	0.00%
Payroll taxes-council on aging program	1,257	1,169	1,170	0.09%
Salaries - elderly assistance program	19,327	24,735	24,700	-0.14%
Payroll taxes - elderly assistance program	1,479	1,846	1,845	-0.05%
Community Center electricity	5,014	4,478	4,500	0.49%
Community Center repairs and maintenance	2,257	4,204	1,500	-64.32%
Library:				
Librarian salary	17,522	27,691	26,000	-6.11%
Payroll taxes - librarian	-	1,539	1,900	23.46%
Telephone	1,524	2,713	2,700	-0.48%
Repairs and maintenance	876	529	500	-5.48%
Electricity	2,278	3,342	3,350	0.24%
Office supplies	4,861	1,172	1,000	-14.68%
Parks and ball fields:				
Electricity	1,973	1,950	2,000	2.56%
Repairs and maintenance	3,296	4,782	2,500	-47.72%
Youth league:				
Contract labor	21,124	21,690	18,500	-14.71%
Insurance	2,303	2,381	2,381	0.00%
Petty cash	-	1,100	1,100	0.00%
Miscellaneous and other Youth League expenditures	39,026	52,871	30,500	-42.31%
Total culture and recreation	<u>167,909</u>	<u>201,915</u>	<u>169,869</u>	<u>-15.87%</u>
<b>Capital outlay:</b>				
General government -				
FOTL building repairs	122,885	-	-	0.00%
Equipment	19,526	-	-	0.00%
Public safety -				
Automobiles	102,125	5,000	-	-100.00%
Culture and recreation -				
Library improvements	87,447	-	-	0.00%
Library electronics, equipment and software	46,532	-	-	0.00%
Community Center air conditioning/heating system	8,945	-	-	0.00%
Community Center improvements	13,577	137,801	-	-100.00%
Elderly assistance van	-	5,600	-	-100.00%
Water fountains in Veterans' Memorial Park	-	5,543	-	-100.00%
Youth League equipment	5,498	-	-	0.00%
Total capital outlay	<u>406,535</u>	<u>153,944</u>	<u>-</u>	<u>-100.00%</u>
<b>Debt Service:</b>				
Principal retirement	33,504	36,798	35,423	-3.74%
Interest and fiscal charges	3,313	2,729	786	-71.20%
Total debt service	<u>36,817</u>	<u>39,527</u>	<u>36,209</u>	<u>-8.39%</u>
Total expenditures	<u>\$ 1,582,860</u>	<u>\$ 1,379,956</u>	<u>\$ 1,169,706</u>	<u>-15.24%</u>

**TOWN OF PORT BARRE, LOUISIANA**  
**SPECIAL REVENUE FUNDS**  
**COMBINING STATEMENT OF REVENUES AND EXPENDITURES**  
**Year Ending September 30, 2016**

	1966 Sales Tax Fund - 1%			1996 Sales Tax Fund - 1.2%			TOTALS			
	2014 Actual	2015 Estimated	2016 Budget	2014 Actual	2015 Estimated	2016 Budget	2014 Actual	2015 Estimated	2016 Budget	
<b>Revenues:</b>										
Sales tax	\$ 255,215	\$ 303,257	\$ 281,000	\$ 312,262	\$ 368,329	\$ 339,000	\$ 567,477	\$ 671,586	\$ 620,000	-7.68%
Donation - St. Landry Parish Solid Was	-	-	-	-	-	-	-	-	-	0.00%
Interest	36	-	-	87	41	-	123	41	-	0.00%
Total revenues	<u>255,251</u>	<u>303,257</u>	<u>281,000</u>	<u>312,349</u>	<u>368,370</u>	<u>339,000</u>	<u>567,600</u>	<u>671,627</u>	<u>620,000</u>	-7.69%
<b>Expenditures:</b>										
General government -										
Professional fees	8,860	9,635	9,750	9,590	10,115	10,250	18,450	19,750	19,750	0.00%
Sales tax collection fee	2,702	3,032	2,810	3,302	3,685	3,390	6,004	6,717	6,200	-7.70%
Total general government	<u>11,562</u>	<u>12,667</u>	<u>12,560</u>	<u>12,892</u>	<u>13,800</u>	<u>13,640</u>	<u>24,454</u>	<u>26,467</u>	<u>25,950</u>	-1.95%
Highways and streets -										
Salaries	141,891	149,149	149,150	-	-	-	141,891	149,149	149,150	0.00%
Payroll taxes	11,036	11,164	11,170	-	-	-	11,036	11,164	11,170	0.05%
Group insurance	39,227	41,393	41,393	-	-	-	39,227	41,393	41,393	0.00%
Truck and equipment fuel	-	9,437	9,400	-	-	-	-	9,437	9,400	-0.39%
Truck and equip. repairs and maint.	31,763	19,257	19,300	-	-	-	31,763	19,257	19,300	0.22%
Street materials, maint. and supplies	43,805	25,425	25,500	-	-	-	43,805	25,425	25,500	0.29%
Miscellaneous	15,397	13,972	14,000	-	-	-	15,397	13,972	14,000	0.20%
Utilities for street lights	-	-	-	34,893	34,295	34,300	34,893	34,295	34,300	0.01%
Total highways and streets	<u>283,119</u>	<u>269,797</u>	<u>269,913</u>	<u>34,893</u>	<u>34,295</u>	<u>34,300</u>	<u>318,012</u>	<u>304,092</u>	<u>304,213</u>	0.04%
Culture & recreation										
City park	11,965	11,325	11,500	-	-	-	11,965	11,325	11,500	1.55%
Capital outlay -										
2014 Ford Pickup	-	29,202	-	-	-	-	-	29,202	-	-100.00%
Street improvement projects	-	-	-	252,157	784,170	145,000	252,157	784,170	145,000	-81.51%
Total capital outlay	<u>-</u>	<u>29,202</u>	<u>-</u>	<u>252,157</u>	<u>784,170</u>	<u>145,000</u>	<u>252,157</u>	<u>813,372</u>	<u>145,000</u>	-82.17%
Total expenditures	<u>306,646</u>	<u>322,991</u>	<u>293,973</u>	<u>299,942</u>	<u>832,265</u>	<u>192,940</u>	<u>606,588</u>	<u>1,155,256</u>	<u>486,663</u>	-57.87%
Excess (deficiency) of revenues over expenditures	<u>(51,395)</u>	<u>(19,734)</u>	<u>(12,973)</u>	<u>12,407</u>	<u>(463,895)</u>	<u>146,060</u>	<u>(38,988)</u>	<u>(483,629)</u>	<u>133,337</u>	-127.57%
<b>Other Financing Sources (Uses):</b>										
Transfer in - 1966 Sales Tax Fund	-	-	-	-	33,840	-	-	33,840	-	-100.00%
Transfer out-Utility Fund	-	(230,000)	-	-	-	(100,000)	-	(230,000)	(100,000)	-56.52%
Transfer out-1996 Sales tax Fund	-	(33,840)	-	-	-	-	-	(33,840)	-	-100.00%
Transfer out - Debt Service	-	-	-	(50,255)	(56,566)	(57,161)	(50,255)	(56,566)	(57,161)	1.05%
Total other financing sources (uses)	<u>-</u>	<u>(263,840)</u>	<u>-</u>	<u>(50,255)</u>	<u>(22,726)</u>	<u>(157,161)</u>	<u>(50,255)</u>	<u>(286,566)</u>	<u>(157,161)</u>	-45.16%
Excess of revenues and other sources over expenditures and other uses	<u>(51,395)</u>	<u>(283,574)</u>	<u>(12,973)</u>	<u>(37,848)</u>	<u>(486,621)</u>	<u>(11,101)</u>	<u>(89,243)</u>	<u>(770,195)</u>	<u>(23,824)</u>	-96.91%
<b>Fund balance, beginning</b>	<u>475,907</u>	<u>424,512</u>	<u>140,938</u>	<u>672,023</u>	<u>634,175</u>	<u>147,554</u>	<u>1,147,930</u>	<u>1,058,687</u>	<u>288,492</u>	-72.75%
<b>Fund balance, ending</b>	<u>\$ 424,512</u>	<u>\$ 140,938</u>	<u>\$ 127,965</u>	<u>\$ 634,175</u>	<u>\$ 147,554</u>	<u>\$ 136,453</u>	<u>\$ 1,058,687</u>	<u>\$ 288,492</u>	<u>\$ 264,668</u>	-8.26%

**TOWN OF PORT BARRE, LOUISIANA**  
**DEBT SERVICE FUNDS BUDGET**  
**Year Ending September 30, 2016**

	1996 Sales Tax Bonds and Certificates of Indebtedness			
	2014	2015	2016	
	<u>Actual</u>	<u>Estimated</u>	<u>Budget</u>	
<b>Revenues:</b>				
Miscellaneous -				
Interest on deposits	\$ -	\$ -	\$ -	0.00%
<b>Expenditures:</b>				
Debt service -				
Principal payment	48,000	52,000	54,000	3.85%
Interest	5,586	4,309	2,926	-32.10%
Paying agent fees	300	300	300	0.00%
Total debt service	<u>53,886</u>	<u>56,609</u>	<u>57,226</u>	1.09%
Deficiency of revenues over expenditures	<u>(53,886)</u>	<u>(56,609)</u>	<u>(57,226)</u>	1.09%
<b>Other Financing Sources (Uses) :</b>				
Proceeds from the issuance of refunding bonds	-	-	-	0.00%
Transfers in	50,255	56,566	57,161	1.05%
Transfers out	-	-	-	0.00%
Total other financing sources(uses)	<u>50,255</u>	<u>56,566</u>	<u>57,161</u>	1.05%
Deficiency of revenues and other sources over expenditures and other uses	(3,631)	(43)	(65)	51.16%
<b>Fund balance, beginning</b>	<u>44,673</u>	<u>41,042</u>	<u>40,999</u>	-0.10%
<b>Fund balance, ending</b>	<u>\$ 41,042</u>	<u>\$ 40,999</u>	<u>\$ 40,934</u>	-0.16%

**TOWN OF PORT BARRE, LOUISIANA  
CAPITAL PROJECTS FUNDS BUDGET  
Year Ending September 30, 2016**

	Year Ended September 30,		
	2014 Actual	2015 Estimated	2016 Budget
<b>Revenues:</b>			
Intergovernmental revenue--grant	\$ -	\$ -	\$ -
Miscellaneous-interest	-	-	-
Total revenues	<u>-</u>	<u>-</u>	<u>-</u>
<b>Expenditures:</b>			
Capital outlay -			
Street improvements	-	-	-
Water system improvements	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues over expenditures	-	-	-
<b>Other financing uses:</b>			
Transfer to other funds	-	-	-
Excess of revenues over expenditures and other uses	-	-	-
<b>Fund balance, beginning</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund balance, ending</b>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>

**TOWN OF PORT BARRE, LOUISIANA**  
**UTILITY FUND BUDGET**  
**Year Ending September 30, 2016**

	Year Ended September 30,		
	2014 Actual	2015 Estimated	2016 Budget
<b>Operating revenues:</b>			
Gas sales	\$ 342,393	\$ 273,461	\$ 274,000
Water sales	459,547	302,081	349,400
Sewer service charges	237,949	235,917	273,000
Connection charges	6,363	6,100	6,100
Miscellaneous	29,906	63,888	62,200
Total operating revenues	<u>1,076,158</u>	<u>881,447</u>	<u>964,700</u>
<b>Operating expenses:</b>			
Salaries	198,527	221,272	221,370
Contract services-Maint. manager	-	12,000	12,000
Payroll taxes	14,914	16,739	16,775
Group insurance	29,155	40,376	40,376
Gas purchased	116,835	87,477	87,500
Operative maintenance and supplies	82,120	102,744	89,500
Water and sewer chemicals	139,855	95,729	95,810
Janitorial supplies	3,868	4,193	3,500
Drug testing	1,745	1,022	300
Truck expense	20,529	19,778	18,900
Electricity	86,654	80,708	80,760
Telephone	25,744	27,922	26,900
Office supplies and expense	25,406	24,447	21,500
Insurance	147,306	140,274	140,000
Professional fees	13,232	14,500	14,950
Uniforms	3,149	5,573	5,500
Miscellaneous	27,892	28,257	25,000
Engineering fees	2,925	2,300	2,200
Bad debt expense	8,123	6,000	6,000
Depreciation	163,354	162,500	162,500
Total operating expenses	<u>1,111,333</u>	<u>1,093,811</u>	<u>1,071,341</u>
Operating loss	<u>(35,175)</u>	<u>(212,364)</u>	<u>(106,641)</u>
<b>Nonoperating revenues (expenses):</b>			
Loss on sale of asset	-	-	-
Interest income	394	85	50
Interest expense	(13,675)	(12,113)	(10,962)
Insurance reimbursement	36,000	-	-
Total nonoperating expenses	<u>22,719</u>	<u>(12,028)</u>	<u>(10,912)</u>
Loss before contributions and transfers	<u>(12,456)</u>	<u>(224,392)</u>	<u>(117,553)</u>
Capital contribution	-	-	-
<b>Transfers in (out):</b>			
Transfer from 1966 Sales Tax Fund	-	230,000	100,000
Transfer to General Fund	(231,973)	(315,000)	(90,000)
Net transfers in (out)	<u>(231,973)</u>	<u>(85,000)</u>	<u>10,000</u>
Net loss	<u>(244,429)</u>	<u>(309,392)</u>	<u>(107,553)</u>
<b>Fund equity, beginning of year</b>	<u>4,522,892</u>	<u>4,278,463</u>	<u>3,969,071</u>
<b>Fund equity, end of year</b>	<u>\$ 4,278,463</u>	<u>\$ 3,969,071</u>	<u>\$ 3,861,518</u>

TOWN OF PORT BARRE, LOUISIANA  
 UTILITY FUND  
 ANALYSIS BY DEPARTMENT  
 Year Ending September 30, 2016

(29,358)

	Gas			Water			Sewer			G & A			Total		
	2014 Actual	2015 Estimated	2016 Budget	2014 Actual	2015 Estimated	2016 Budget	2014 Actual	2015 Estimated	2016 Budget	2014 Actual	2015 Estimated	2016 Budget	2014 Actual	2015 Estimated	2016 Budget
<b>Revenues:</b>															
Charges for services -															
User charges	\$ 342,393	\$ 273,461	\$ 274,000				\$ 237,949	\$ 235,917	\$ 236,000	\$ -	\$ -	\$ -	\$ 1,039,889	\$ 811,459	\$ 813,000
Estimated increase	-	-	46,400						37,000				6,363	6,100	6,100
Connection charges	9,570	10,571	10,500	5,463	4,600	4,600	900	1,500	1,500				29,906	63,888	62,200
Miscellaneous	351,963	284,032	284,500	13,757	44,123	42,500	6,579	9,194	9,200				1,076,158	881,447	964,700
<b>Total revenues</b>															
Operating expenses:															
Salaries	65,514	73,020	73,100	83,381	92,934	92,950	49,632	55,318	55,320				198,527	221,272	221,370
Payroll taxes	5,203	5,524	5,525	6,087	7,030	7,050	3,624	4,185	4,200				14,914	16,739	16,775
Group insurance	8,746	12,113	12,113	13,120	18,169	18,169	7,289	10,094	10,094				29,155	40,376	40,376
Gas purchased	116,835	87,477	87,500	-	-	-	-	-	-				116,835	87,477	87,500
Maintenance and supplies	11,283	17,372	13,500	23,905	46,066	35,000	46,911	38,569	40,500	21	737	500	82,120	102,744	89,500
Water and sewer chemicals	-	-	-	126,069	86,922	87,000	13,786	8,807	8,810				139,855	95,729	95,810
Contract services-Maint. manager	-	-	-	-	12,000	12,000	-	-	-				-	12,000	12,000
Janitorial supplies	-	-	-	-	-	-	-	-	-				3,868	4,193	3,500
Drug testing	-	-	-	-	-	-	-	-	-				1,745	1,022	300
Truck expense	-	-	-	-	-	-	-	-	-				20,529	19,778	18,900
Electricity	-	-	-	33,344	34,589	34,600	50,058	43,156	43,160				86,654	80,708	80,760
Telephone	-	-	-	1,147	1,291	1,300	2,694	3,604	3,100				21,903	23,027	22,500
Office supplies and expense	-	-	-	45,829	44,691	45,000	34,719	35,069	35,000				25,406	24,447	21,500
Insurance	29,164	30,257	30,000	-	-	-	-	-	-				147,306	140,274	140,000
Professional fees	-	-	-	-	-	-	-	-	-				13,232	14,500	14,950
Miscellaneous	10,851	13,721	11,500	7,111	1,895	1,900	8,025	10,574	9,500				3,149	5,573	5,500
Engineering	1,950	1,200	1,200	850	1,100	1,000	125	-	-				27,892	28,257	25,000
Bad debt expense	2,518	1,800	1,800	3,737	2,700	2,700	1,868	1,500	1,500				2,925	2,300	2,200
Depreciation	18,891	18,500	18,500	47,117	48,000	48,000	97,346	96,000	96,000				8,123	6,000	6,000
Allocation of G&A	42,433	38,569	36,825	60,998	57,854	55,238	29,173	32,141	30,687				163,354	162,500	162,500
<b>Total operating expenses</b>															
	313,388	299,552	291,563	452,695	455,241	441,907	345,250	339,017	337,871	(137,604)	(128,564)	(122,750)	1,111,333	1,093,811	1,071,341
<b>Income (loss) from operations</b>	\$ 38,575	\$ (15,521)	\$ (7,063)	\$ 26,072	\$ (104,437)	\$ (45,407)	\$ (99,822)	\$ (92,406)	\$ (54,171)	\$ -	\$ -	\$ -	\$ (35,175)	\$ (212,364)	\$ (106,641)

	Revenues	Percentages Based on Revenues	Used on Budget
**			
Allocable expenses apportioned as follows:-			
Gas	29.49%	30.00%	36,825
Water	41.10%	45.00%	57,854
Sewer	29.41%	25.00%	30,687
<b>TOTAL</b>	<b>100.00%</b>	<b>100.00%</b>	<b>122,750</b>

**ESTIMATING SCHEDULES FOR AMENDED BUDGET**

**TOWN OF PORT BARRE, LOUISIANA**  
**GENERAL FUND BUDGET**  
**ESTIMATING SCHEDULE FOR AMENDED BUDGET**  
**Year Ending September 30, 2015**

	Original Budget	Year Ended September 30,			% Change
		10 Months Actual	2 Months Estimated	2015 Estimated	
<b>Revenues:</b>					
Taxes	\$ 156,800	\$ 144,340	\$ 1,575	\$ 145,915	-6.94%
Licenses and permits	83,200	84,822	400	85,222	2.43%
Intergovernmental	148,670	100,417	24,653	125,070	-15.87%
Fines and forfeits	575,000	395,703	127,000	522,703	-9.10%
Miscellaneous	200,050	165,825	23,044	188,869	-5.59%
Total revenues	<u>1,163,720</u>	<u>891,107</u>	<u>176,672</u>	<u>1,067,779</u>	-8.24%
<b>Expenditures:</b>					
General government	154,519	128,848	24,827	153,675	-0.55%
Public safety -					
Police	829,558	697,570	133,325	830,895	0.16%
Culture and recreation	160,947	181,826	20,089	201,915	25.45%
Debt service	38,252	33,493	6,034	39,527	3.33%
Capital outlay	120,000	153,944	-	153,944	28.29%
Total expenditures	<u>1,303,276</u>	<u>1,195,681</u>	<u>184,275</u>	<u>1,379,956</u>	5.88%
Deficiency of revenues over expenditures	<u>(139,556)</u>	<u>(304,574)</u>	<u>(7,603)</u>	<u>(312,177)</u>	123.69%
<b>Other financing sources:</b>					
Proceeds from notes payable	-	-	-	-	0.00%
Transfers from (to) Utility Fund	-	250,000	65,000	315,000	100.00%
Transfer from (to) Sales Tax Fund	130,000	-	-	-	-100.00%
Total other financing sources	<u>130,000</u>	<u>250,000</u>	<u>65,000</u>	<u>315,000</u>	142.31%
Excess (deficiency) of revenues and other sources over expenditures	<u>\$ (9,556)</u>	<u>\$ (54,574)</u>	<u>\$ 57,397</u>	<u>\$ 2,823</u>	-129.54%



**TOWN OF PORT BARRE, LOUISIANA**  
**GENERAL FUND BUDGET**  
**ESTIMATING SCHEDULE FOR AMENDED BUDGET**  
**Year Ending September 30, 2015**

	Original Budget	Year Ended September 30,		2015 Estimated	% Change
		10 Months Actual	2 Months Estimated		
<b>Revenues:</b>					
Ad valorem (property)	\$ 54,000	\$ 52,235	\$ 300	\$ 52,535	-2.71%
Interest and penalties on taxes	1,200	154	-	154	-87.17%
Utility franchise - electric and cable TV	101,600	91,951	1,275	93,226	-8.24%
Total taxes	<u>156,800</u>	<u>144,340</u>	<u>1,575</u>	<u>145,915</u>	-6.94%
<b>Licenses and permits:</b>					
Occupational licenses	78,600	80,647	150	80,797	2.80%
Liquor licenses	4,600	4,175	250	4,425	-3.80%
Total licenses and permits	<u>83,200</u>	<u>84,822</u>	<u>400</u>	<u>85,222</u>	2.43%
<b>Intergovernmental:</b>					
State of Louisiana - Beer taxes	7,100	6,869	-	6,869	-3.25%
On-behalf payments	67,500	42,550	7,000	49,550	-26.59%
Casino revenue	47,700	31,438	10,600	42,038	-11.87%
Video Poker	20,100	15,232	4,953	20,185	0.42%
Grass cutting	4,200	2,100	2,100	4,200	0.00%
St. Landry Parish Housing Authority	2,070	2,228	-	2,228	7.63%
Total intergovernmental	<u>148,670</u>	<u>100,417</u>	<u>24,653</u>	<u>125,070</u>	-15.87%
<b>Fines and forfeits</b>	<u>575,000</u>	<u>395,703</u>	<u>127,000</u>	<u>522,703</u>	-9.10%
<b>Miscellaneous:</b>					
Rent	107,050	96,500	19,300	115,800	8.17%
Sale of equipment	-	-	-	-	0.00%
Parks and recreation	8,000	8,295	500	8,795	9.94%
Youth League	48,500	49,654	2,700	52,354	7.95%
Youth League donations	3,000	760	-	760	-74.67%
Library donations	25,000	7,923	-	7,923	-68.31%
Library - other income	500	2,643	544	3,187	537.40%
Other miscellaneous revenue	8,000	50	-	50	-99.38%
Total miscellaneous	<u>200,050</u>	<u>165,825</u>	<u>23,044</u>	<u>188,869</u>	-5.59%
Total revenues	<u>\$ 1,163,720</u>	<u>\$ 891,107</u>	<u>\$ 176,672</u>	<u>\$ 1,067,779</u>	-8.24%

**TOWN OF PORT BARRE, LOUISIANA**  
**GENERAL FUND BUDGET**  
**ESTIMATING SCHEDULE FOR AMENDED BUDGET**  
**Year Ending September 30, 2015**

	Original Budget	Year Ended September 30,			% Change
		10 Months Actual	2 Months Estimated	2015 Estimated	
<b>Expenditures:</b>					
<b>General government -</b>					
Salaries-Mayor and council	43,800	\$ 34,800	\$ 8,000	\$ 42,800	-2.28%
Salaries - traffic clerk	32,399	24,742	5,758	30,500	-5.86%
Mayor's expense allowance	12,000	8,500	2,000	10,500	-12.50%
Payroll taxes	5,300	4,583	1,054	5,637	6.36%
Casual labor	-	2,219	-	2,219	100.00%
Travel, meetings and conventions	11,800	3,240	3,119	6,359	-46.11%
Electricity	3,100	2,306	705	3,011	-2.87%
Maintenance and repairs	3,000	4,561	597	5,158	71.93%
Insurance	6,170	4,763	308	5,071	-17.81%
Legal fees/lawsuit claim	1,200	-	1,200	1,200	0.00%
Professional fees	21,000	30,475	600	31,075	47.98%
Dues and subscriptions	2,500	2,595	360	2,955	18.20%
Advertising	1,700	1,032	230	1,262	-25.76%
Coroner's fees	1,050	880	-	880	-16.19%
Preparation of tax roll	2,500	2,448	-	2,448	-2.08%
Miscellaneous	7,000	1,704	896	2,600	-62.86%
<b>Total general government</b>	<b>154,519</b>	<b>128,848</b>	<b>24,827</b>	<b>153,675</b>	<b>-0.55%</b>
<b>Public safety - police -</b>					
Salaries - Police Chief	40,000	33,333	6,667	40,000	0.00%
Salaries	488,858	418,703	72,511	491,214	0.48%
Payroll taxes	39,200	34,576	6,028	40,604	3.58%
Group insurance	91,200	69,237	8,357	77,594	-14.92%
Police car expense--fuel and oil	43,200	26,393	5,870	32,263	-25.32%
Police car accessories	2,500	2,366	100	2,466	-1.36%
Police car repairs/maintenance	12,500	20,576	3,224	23,800	90.40%
Feeding prisoners	500	12	-	12	-97.60%
Office supplies	15,000	12,116	4,084	16,200	8.00%
Police accessories	3,000	10,080	600	10,680	256.00%
Medical and drug testing	3,500	2,681	100	2,781	-20.54%
Building repairs and maintenance	2,500	3,984	1,075	5,059	102.36%
Equipment repairs and maintenance	4,000	1,526	1,215	2,741	-31.48%
Uniforms	4,500	6,489	400	6,889	53.09%
Telephone	11,100	11,421	1,895	13,316	19.96%
Insurance	23,800	18,373	1,190	22,047	-7.37%
Insurance Deductable	-	1,000	-	1,000	100.00%
Electricity	9,800	7,482	1,579	9,061	-7.54%
Janitorial	4,500	5,054	446	5,500	22.22%
Miscellaneous	4,500	2,689	100	2,789	-38.02%
Law enforcement fees and charges	23,200	7,184	12,500	19,684	-15.16%
Drug enforcement	1,000	1,000	-	1,000	0.00%
Travel and meetings	600	545	400	945	57.50%
Training	600	750	2,500	3,250	441.67%
<b>Total public safety - police</b>	<b>829,558</b>	<b>697,570</b>	<b>130,841</b>	<b>830,895</b>	<b>0.16%</b>

**TOWN OF PORT BARRE, LOUISIANA**  
**GENERAL FUND BUDGET**  
**ESTIMATING SCHEDULE FOR AMENDED BUDGET**  
**Year Ending September 30, 2015**

	Original Budget	Year Ended September 30,			% Change
		10 Months Actual	2 Months Estimated	2015 Estimated	
<b>Culture and recreation -</b>					
Parks and recreation director salary	25,500	22,423	4,077	26,500	3.92%
Park director payroll taxes	1,900	1,643	297	1,940	2.11%
Salaries-council on aging program	14,300	12,987	2,296	15,283	6.87%
Payroll taxes-council on aging program	1,000	993	176	1,169	16.90%
Salaries - elderly assistance program	22,594	21,115	3,620	24,735	9.48%
Payroll taxes-elderly assistance program	1,470	1,588	258	1,846	25.58%
Community Center electricity	5,500	3,278	1,200	4,478	-18.58%
Community Center repairs and maintenance	1,000	4,054	150	4,204	320.40%
Library:					
Librarian salary	17,383	23,316	4,375	27,691	59.30%
Payroll taxes - librarian	-	1,199	340	1,539	100.00%
Telephone	1,600	2,153	560	2,713	69.56%
Repairs and maintenance	1,200	381	148	529	-55.92%
Electricity	2,300	2,436	906	3,342	45.30%
Electronics, equipment and software	1,000	-	-	-	-100.00%
Office supplies	400	1,172	-	1,172	193.00%
Parks and ball fields:					
Electricity	2,100	1,442	508	1,950	-7.14%
Repairs and maintenance	3,100	4,782	-	4,782	54.26%
Youth league:					
Contract labor	18,000	21,690	-	21,690	20.50%
Insurance	2,300	2,203	178	2,381	3.52%
Petty cash	800	1,100	-	1,100	37.50%
Miscellaneous and other Youth League exp.	37,500	51,871	1,000	52,871	40.99%
Total culture and recreation	<u>160,947</u>	<u>181,826</u>	<u>20,089</u>	<u>201,915</u>	<u>25.45%</u>
<b>Capital outlay:</b>					
Public safety -					
Automobiles	5,000	5,000	-	5,000	0.00%
Culture and recreation -					
Community Center improvements	115,000	137,801	-	137,801	19.83%
Elderly assistance van	-	5,600	-	5,600	100.00%
Water fountains in Veterans' Mem Park	-	5,543	-	5,543	100.00%
Total capital outlay	<u>120,000</u>	<u>153,944</u>	<u>-</u>	<u>153,944</u>	<u>28.29%</u>
<b>Debt Service:</b>					
Principal retirement	36,208	31,136	5,662	36,798	1.63%
Interest and fiscal charges	2,044	2,357	372	2,729	33.51%
Total debt service	<u>38,252</u>	<u>33,493</u>	<u>6,034</u>	<u>39,527</u>	<u>3.33%</u>
 Total expenditures	 <u>\$ 1,303,276</u>	 <u>\$ 1,195,681</u>	 <u>\$ 181,791</u>	 <u>\$ 1,379,956</u>	 <u>5.88%</u>

**TOWN OF FORT BARRE, LOUISIANA**  
**SPECIAL REVENUE FUNDS**  
**ESTIMATING SCHEDULE FOR AMENDED BUDGET**  
**Year Ending September 30, 2015**

	1966 Sales Tax Fund - 1%			1996 Sales Tax Fund - 1.2%			TOTALS			% Change
	10 Months Actual	2 Months Estimated	2015 Estimated	10 Months Actual	2 Months Estimated	2015 Estimated	10 Months Actual	2 Months Estimated	2015 Estimated	
<b>Revenues:</b>										
Sales tax	\$ 256,457	\$ 46,800	\$ 303,257	\$ 311,821	\$ 56,508	\$ 368,329	\$ 568,278	\$ 103,308	\$ 671,586	9.56%
Donation - St. Landry Disposal	-	-	-	-	-	-	-	-	-	-100.00%
Interest	-	-	-	34	7	41	34	7	41	100.00%
<b>Total revenues</b>	<u>256,457</u>	<u>46,800</u>	<u>303,257</u>	<u>311,855</u>	<u>56,515</u>	<u>368,370</u>	<u>568,312</u>	<u>103,315</u>	<u>671,627</u>	<u>0.54%</u>
<b>Expenditures:</b>										
General government -										
Professional fees	9,135	500	9,635	9,615	500	10,115	18,750	1,000	19,750	0.25%
Sales tax collection fee	2,565	467	3,032	3,120	565	3,685	5,685	1,032	6,717	9.58%
<b>Total general government</b>	<u>11,700</u>	<u>967</u>	<u>12,667</u>	<u>12,735</u>	<u>1,065</u>	<u>13,800</u>	<u>24,435</u>	<u>2,032</u>	<u>26,467</u>	<u>2.47%</u>
Highways and streets -										
Salaries	126,597	22,552	149,149	-	-	-	126,597	22,552	149,149	0.29%
Payroll taxes	9,470	1,694	11,164	-	-	-	9,470	1,694	11,164	0.58%
Group insurance	35,036	6,357	41,393	-	-	-	35,036	6,357	41,393	9.58%
Truck and equipment fuel	7,873	1,564	9,437	-	-	-	7,873	1,564	9,437	4.86%
Truck and equip. repairs and maint.	16,057	3,200	19,257	-	-	-	16,057	3,200	19,257	-3.72%
Street materials, maint. and supplies	22,325	3,100	25,425	-	-	-	22,325	3,100	25,425	27.13%
Miscellaneous	12,172	1,800	13,972	-	-	-	12,172	1,800	13,972	16.43%
Utilities for street lights	-	-	-	28,576	5,719	34,295	28,576	5,719	34,295	-9.75%
<b>Total highways and streets</b>	<u>229,530</u>	<u>40,267</u>	<u>269,797</u>	<u>28,576</u>	<u>5,719</u>	<u>34,295</u>	<u>258,106</u>	<u>45,986</u>	<u>304,092</u>	<u>2.53%</u>
Culture & recreation										
City park	9,790	1,535	11,325	-	-	-	9,790	1,535	11,325	25.83%
Capital outlay -										
2014 Ford Pickup Truck	29,202	-	29,202	-	-	-	29,202	-	29,202	100.00%
Street improvements project	-	-	-	600,638	183,532	784,170	600,638	183,532	784,170	-32.12%
<b>Total capital outlay</b>	<u>29,202</u>	<u>-</u>	<u>29,202</u>	<u>600,638</u>	<u>183,532</u>	<u>784,170</u>	<u>629,840</u>	<u>183,532</u>	<u>813,372</u>	<u>-29.59%</u>
<b>Total expenditures</b>	<u>280,222</u>	<u>42,769</u>	<u>322,991</u>	<u>641,949</u>	<u>190,316</u>	<u>832,265</u>	<u>922,171</u>	<u>233,085</u>	<u>1,155,256</u>	<u>-22.29%</u>
Excess (deficiency) of revenues over expenditures	<u>(23,765)</u>	<u>4,031</u>	<u>(19,734)</u>	<u>(330,094)</u>	<u>(133,801)</u>	<u>(463,895)</u>	<u>(353,859)</u>	<u>(129,770)</u>	<u>(483,629)</u>	<u>-40.92%</u>
<b>Other Financing Sources (Uses):</b>										
Transfer in - 1966 Sales Tax Fund	-	-	-	-	33,840	33,840	-	33,840	33,840	-90.33%
Transfer out-Utility Fund	(230,000)	-	(230,000)	-	-	-	(230,000)	-	(230,000)	100.00%
Transfer out-1996 Sales tax Fund	-	(33,840)	(33,840)	-	-	-	-	(33,840)	(33,840)	-90.33%
Transfer out - Debt Service	-	-	-	(47,078)	(9,488)	(56,566)	(45,563)	(9,488)	(56,566)	0.00%
<b>Total other financing sources (uses)</b>	<u>(230,000)</u>	<u>(33,840)</u>	<u>(263,840)</u>	<u>(47,078)</u>	<u>24,352</u>	<u>(22,726)</u>	<u>(275,563)</u>	<u>(9,488)</u>	<u>(286,566)</u>	<u>406.60%</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>\$ (253,765)</u>	<u>\$ (29,809)</u>	<u>\$ (283,574)</u>	<u>\$ (377,172)</u>	<u>\$ (109,449)</u>	<u>\$ (486,621)</u>	<u>\$ (875,198)</u>	<u>\$ (139,258)</u>	<u>\$ (770,195)</u>	<u>-12.00%</u>

**TOWN OF PORT BARRE, LOUISIANA**  
**DEBT SERVICE FUNDS BUDGET**  
**ESTIMATING SCHEDULE FOR AMENDED BUDGET**  
**Year Ending September 30, 2015**

	Original Budget	1996 Sales Tax Bonds and Certificates of Indebtedness		2015 Estimated	% Change
		10 Months Actual	2 Months Estimated		
<b>Revenues:</b>					
Miscellaneous -					
Interest on deposits	\$ -	\$ -	\$ -	\$ -	0.00%
<b>Expenditures:</b>					
Debt service -					
Principal payment	52,000	52,000	-	52,000	0.00%
Interest	4,309	4,309	-	4,309	0.00%
Paying agent fees	300	300	-	300	
Total debt service	<u>56,609</u>	<u>56,609</u>	<u>-</u>	<u>56,609</u>	0.00%
Excess (deficiency) of revenues over expenditures	<u>(56,609)</u>	<u>(56,609)</u>	<u>-</u>	<u>(56,609)</u>	0.00%
<b>Other Financing Sources (Uses) :</b>					
Proceeds from the issuance of refunding bonds	-	-	-	-	0.00%
Transfer in	56,566	47,078	9,488	56,566	0.00%
Transfer out	-	-	-	-	
Total other financing sources(uses)	<u>56,566</u>	<u>47,078</u>	<u>9,488</u>	<u>56,566</u>	0.00%
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>\$ (43)</u>	<u>\$ (9,531)</u>	<u>\$ 9,488</u>	<u>\$ (43)</u>	0.00%

**UTILITY FUND  
ESTIMATING SCHEDULE FOR AMENDED BUDGET  
Year Ending September 30, 2015**

	Gas		Water		Sewer		G & A		Total		% Change		
	10 Months Actual	2 Months Estimated	10 Months Actual	2 Months Estimated	10 Months Actual	2 Months Estimated	10 Months Actual	2 Months Estimated	10 Months Actual	2 Months Estimated			
<b>Revenues:</b>													
Charges for services -													
User charges	\$245,938	\$ 27,523	\$ 221,702	\$ 80,379	\$ 195,749	\$ 40,168	\$ -	\$ -	\$ 663,389	\$ 148,070	\$ 811,459	-27.42%	
Connection charges	-	-	4,000	600	1,200	300	-	-	4,700	900,000	6,100	29.79%	
Miscellaneous	9,341	1,230	14,010	30,113	7,784	1,410	-	-	31,135	32,753	63,888	143.85%	
<b>Total revenues</b>	<b>255,279</b>	<b>28,753</b>	<b>239,712</b>	<b>111,092</b>	<b>204,733</b>	<b>41,878</b>	<b>-</b>	<b>-</b>	<b>699,724</b>	<b>181,773</b>	<b>881,447</b>	<b>-23.28%</b>	
<b>Operating expenses:</b>													
Salaries	61,976	11,044	78,878	14,056	46,951	8,367	-	-	187,805	33,467	221,272	10.32%	
Payroll taxes	4,691	833	5,970	1,060	3,554	631	-	-	14,215	2,524	16,739	9.41%	
Group insurance	10,206	1,907	15,308	2,861	8,505	1,589	-	-	34,019	6,357	40,376	40.46%	
Gas purchased	79,333	8,144	-	-	-	-	-	-	79,333	8,144	87,477	-31.12%	
Maintenance and supplies	7,972	9,400	39,866	6,200	38,469	100	100	737	86,944	15,800	102,744	40.55%	
Water and sewer chemicals	-	-	77,922	9,000	7,007	1,800	-	-	84,929	10,800	95,729	-15.66%	
Contract services-Maint. manager	-	-	10,000	2,000	-	-	-	-	10,000	2,000	12,000	0.00%	
Janitorial supplies	-	-	-	-	-	-	3,003	1,190	3,003	1,190	4,193	13.32%	
Drug testing	-	-	-	-	-	-	922	100	2,000	922	100	-48.90%	
Truck expense	-	-	-	-	-	-	16,478	3,300	16,478	3,300	19,778	-14.01%	
Electricity	-	-	25,173	9,416	35,656	7,500	2,306	657	63,135	17,573	80,708	-14.68%	
Telephone	-	-	1,068	223	2,864	740	18,852	4,175	22,784	5,138	27,922	4.77%	
Office supplies and expense	-	-	37,277	7,414	20,947	-	3,500	24,447	20,947	3,500	24,447	8.65%	
Insurance	23,721	6,536	-	-	28,240	6,829	23,721	6,536	112,959	27,315	140,274	-4.06%	
Professional fees	-	-	-	-	-	-	13,190	1,310	13,190	1,310	14,500	0.00%	
Miscellaneous	12,721	1,000	-	200	8,574	2,000	4,713	860	4,000	4,713	860	39.33%	
Engineering	-	1,200	1,100	1,100	-	-	1,467	600	20,000	24,457	28,257	41.29%	
Bad debt expense	-	1,800	-	2,700	-	1,500	-	-	1,200	1,200	2,300	91.67%	
Depreciation	15,417	3,083	40,000	8,000	80,000	16,000	-	-	6,000	6,000	6,000	0.00%	
Allocation of G&A	31,871	6,698	47,806	10,048	26,559	5,582	-	-	135,417	27,083	162,500	0.00%	
<b>Total operating expenses</b>	<b>247,908</b>	<b>51,645</b>	<b>382,063</b>	<b>73,178</b>	<b>286,379</b>	<b>52,638</b>	<b>(106,236)</b>	<b>(22,328)</b>	<b>916,350</b>	<b>177,461</b>	<b>1,093,811</b>	<b>-0.30%</b>	
<b>Income (loss) from operations</b>	<b>\$ 7,371</b>	<b>\$ (22,892)</b>	<b>\$ (142,351)</b>	<b>\$ 37,914</b>	<b>\$ (81,646)</b>	<b>\$ (10,760)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 51,824</b>	<b>\$ (216,626)</b>	<b>\$ 4,262</b>	<b>\$ (212,364)</b>	<b>-509.78%</b>

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Percentages Based on  
Revenues Used on Budget  
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Allocable expenses apportioned as follows-

Gas	32.22%	30.00%	31,871	6,698
Water	39.80%	45.00%	47,806	10,048
Sewer	27.98%	25.00%	26,559	5,582
<b>TOTAL</b>	<b>100.00%</b>	<b>100.00%</b>	<b>106,236</b>	<b>22,328</b>

**TOWN OF PORT BARRE, LOUISIANA  
CAPITAL PROJECTS FUNDS BUDGET  
ESTIMATING SCHEDULE FOR AMENDED BUDGET  
Year Ending September 30, 2015**

	<u>10 Months Actual</u>	<u>2 Months Estimated</u>	<u>2014 Estimated</u>
<b>Revenues:</b>			
Intergovernmental revenue--Grant	\$ -	\$ -	\$ -
Miscellaneous-interest	-	-	-
Total revenues	<u>-</u>	<u>-</u>	<u>-</u>
<b>Expenditures:</b>			
Capital outlay -			
Street improvements	-	-	-
Jail construction	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Deficiency of revenues over expenditures	-	-	-
<b>Other financing uses:</b>			
Transfer from 1987 debt service fund	-	-	-
Deficiency of revenues over expenditures and other uses	-	-	-
<b>Fund balance, beginning</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund balance, ending</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>