TOWN OF PORT BARRE, LOUISIANA

AMENDED BUDGET

YEAR ENDING SEPTEMBER 30, 2024

AND THE

ORIGINAL BUDGET

YEAR ENDING SEPTEMBER 30, 2025

TOWN OF PORT BARRE, LOUISIANA
BUDGET
YEAR ENDING SEPTEMBER 30, 2025

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TOWN OF PORT BARRE, LOUISIANA

BUDGET MESSAGE
YEAR ENDING SEPTEMBER 30, 2025

I submit to you the budget for the fiscal year 2025, beginning October 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 documents attached include anticipated revenues and expenditures for the General Fund, the Special Revenue Funds, the Debt Service Fund, Capital Projects Fund and the Utility Fund. Also attached is a Capital Outlay Budget Request. There are certain aspects of the budget which are detailed below.

ALL FUNDS:

Salaries are budgeted based on personnel employed as of June 30, 2024. A 10% increase totaling $ 90,840 has been budgeted for all departments.

The 2024 budget includes capital outlay expenditures of as detailed in the capital outlay budget on page 2 of the budget document $ 2,021,000

Utility rates in effect as of 10/1/24 are expected to be as follows, with **no change** from the previous year:

		Monthly Base Rate	Rate/per gallon minimum of 2500	
Water --				
	In Town -- Residential	$11.00	0.0044	or $5.15 per thousand or .515 per 100 gallons
	Out of Town -- Residential	$16.00	0.0064	or $5.45 per thousand or .545 per 100 gallons
Sewer --				
	In Town -- Residential	$11.00	0.0044	or $5.25 per thousand or .525 per 100 gallons
Gas --		$9.00	0.9500	or .95 per hundred cf over the first 500 cf

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

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

Sincerely,

Toria V. Comeaux
Town Clerk

TOWN OF PORT BARRE, LOUISIANA
CONSOLIDATED BUDGET
SEPTEMBER 30, 2025

	Year Ended September 30,		
	2023 Actual	2024 Estimated	2025 Budget
Revenues:			
Taxes	$ 1,185,026	$ 1,111,187	$ 1,138,600
Licenses and Permits	155,179	147,949	150,000
Intergovernmental	129,861	266,149	231,333
Fines and Forfeits	542,874	540,306	700,000
Charges for Utility Services	1,204,521	1,492,763	1,487,000
Miscellaneous	135,369	185,429	171,613
Total Revenues	3,352,830	3,743,783	3,878,546
Expenditures:			
General Government	243,627	311,366	312,710
Public Safety - Police	966,093	979,025	1,123,310
Highways and Streets	372,664	393,177	227,730
Culture and Recreation	181,651	159,083	160,940
Utility Fund Expenses	1,285,053	1,395,352	1,532,417
Debt Service	275,100	274,692	274,231
Capital Outlay - Governmental Funds	240,752	227,979	211,000
Capital Outlay - Utility Fund	108,892	11,980	-
Total Expenditures	3,673,832	3,752,654	3,842,338
Operating Income (loss)	(321,002)	(8,871)	36,208
Nonoperating revenues (expenses):			
Federal grant revenue	-	489,799	-
State grant revenues	-	594,762	1,750,000
Interest Income	215	1,692	2,000
Loss on Disposal	-	-	-
Interest Expense	(8,807)	(7,041)	(3,678)
Debt Issuance Costs	-	-	-
Total Nonoperating Revenues (expenses)	(8,592)	1,079,212	1,748,322
Income before capital contributions and transfers	**(329,594)**	**1,070,341**	**1,784,530**
Capital contributions	-	-	-
Other financing sources (uses):			
Proceeds From Issuance of Debt	-	-	-
Sale of capital assets	-		
Transfers In	455,224	576,621	575,000
Transfers Out	(455,224)	(576,621)	(575,000)
Total Other Financing Sources (uses)	-	-	-
Excess (deficiency) of revenues and other sources over expenditures and other uses	**(329,594)**	**1,070,341**	**1,784,530**
Fund Equity, Beginning	7,445,618	7,116,024	8,186,365
Fund Equity, Ending	$ 7,116,024	$ 8,186,365	$ 9,970,895

TOWN OF PORT BARRE, LOUISIANA
CAPITAL OUTLAY BUDGET REQUEST
SEPTEMBER 30, 2025

	Item Description	Total Estimated Cost	Cost Incurred FYE 9/30/2025	Anticipated Completion Date	Method of Financing
	Governmental Funds				
	General fund				
1 -	Video Conferencing Equipment	-	5,000	09/30/25	General Fund Revenues
2-	Various Software and Police Equipment		90,000	09/30/25	State Capital Outlay
	Street Dept.				
3-	Mowing equipment	-	100,000	09/30/25	1966 sales tax revenues
4-	Zero turn commerical mower		13,000	09/30/25	1966 sales tax revenues
5-	Utility trailer	-	3,000	09/30/25	1966 sales tax revenues
	Total governmental funds		211,000		
	Utility Fund				
5-	Work truck	-	60,000	09/30/25	Utility revenues
6-	Water Sector Project	-	1,750,000	12/31/25	Grant--Water Sector Program and Delta Regional Authority
	Total utility fund capital		1,810,000		
	Total capital outlay		2,021,000		

TOWN OF PORT BARRE, LOUISIANA
GENERAL FUND BUDGET
YEAR ENDING SEPTEMBER 30, 2025

	Year Ended September 30,			
	2023 Actual	2024 Estimated	2025 Budget	
Revenues:				
Taxes	$ 179,226	$ 200,696	$ 198,600	-1.04%
Licenses and Permits	155,179	147,949	150,000	1.39%
Intergovernmental	129,861	266,149	231,333	-13.08%
Fines and Forfeits	542,874	540,306	700,000	29.56%
Miscellaneous	109,427	109,773	102,900	-6.26%
Total Revenues	1,116,567	1,264,873	1,382,833	9.33%
Expenditures:				
General Government	197,290	263,214	264,460	0.47%
Police	966,093	979,025	1,123,310	14.74%
Culture and Recreation	161,700	140,186	141,840	1.18%
Debt Service	-	-	-	#DIV/0!
Capital Outlay	134,452	215,479	95,000	-55.91%
Total Expenditures	1,459,535	1,597,904	1,624,610	1.67%
Excess (deficiency) of revenues over expenditures	(342,968)	(333,031)	(241,777)	-27.40%
Other Financing Sources:				
Sale of capital assets	-	-	-	#DIV/0!
Transfers in	28,293	300,000	300,000	0.00%
Transfers out	(80,000)	-	-	#DIV/0!
Total other financing sources	(51,707)	300,000	300,000	0.00%
Excess (deficiency) of revenues and other sources over expenditures and other uses	(394,675)	(33,031)	58,223	-276.27%
Fund Balance, Beginning	927,193	532,518	499,487	-6.20%
Fund Balance, Ending	$ 532,518	$ 499,487	$ 557,710	11.66%

TOWN OF PORT BARRE, LOUISIANA
GENERAL FUND BUDGET
REVENUE SUMMARY
YEAR ENDING SEPTEMBER 30, 2025

	Year Ended September 30,			
	2023 Actual	2024 Estimated	2025 Budget	
Revenues:				
Taxes:				
Ad valorem (property)	$ 66,082	$ 75,019	$ 74,200	-1.09%
Interest and penalties on taxes	1,680	989	900	-9.00%
Utility franchise - electric and cable TV	111,464	124,688	123,500	-0.95%
Total Taxes	179,226	200,696	198,600	-1.04%
Licenses and permits:				
Occupational licenses	119,086	112,597	115,000	2.13%
Building permit	36,093	35,352	35,000	-1.00%
Total Licenses and Permits	155,179	147,949	150,000	1.39%
Intergovernmental:				
State of Louisiana -				
Beer taxes	5,951	7,120	6,800	-4.49%
State grants	-	136,833	110,000	-19.61%
On-behalf payments	74,610	63,920	57,600	-9.89%
Casino revenue	32,345	35,620	35,000	-1.74%
Video poker	12,755	14,223	13,500	-5.08%
Grass cutting	4,200	5,250	5,250	0.00%
St. Landry Parish Housing Authority	-	3,183	3,183	0.00%
Total Intergovernmental	129,861	266,149	231,333	-13.08%
Fines and forfeits	542,874	540,306	700,000	29.56%
Miscellaneous:				
Rent	14,100	12,600	12,600	0.00%
Sale of equipment	6,557	-	5,000	100.00%
Parks and recreation	10,075	7,675	8,500	10.75%
Youth League, including fundraisers and spons	49,039	37,126	38,500	3.70%
Youth league donations	1,095	939	500	-46.75%
Library - other income	1,903	2,748	2,300	-16.30%
Insurance reimbursement	175	12,952	-	-100.00%
Other miscellaneous revenue	26,483	35,733	35,500	-0.65%
Total Miscellaneous	109,427	109,773	102,900	-6.26%
Total Revenues	$ 1,116,567	$ 1,264,873	$ 1,382,833	9.33%

TOWN OF PORT BARRE, LOUISIANA
GENERAL FUND BUDGET
SUMMARY OF EXPENDITURES
YEAR ENDING SEPTEMBER 30, 2025

	Year Ended September 30,			
	2023 Actual	2024 Estimated	2025 Budget	
Expenditures:				
General government -				
Salaries-Mayor and council	$ 49,000	$ 80,700	$ 80,700	0.00%
Salaries - admin	36,206	39,504	37,500	-5.07%
Salary increases	-	-	4,160	
Mayor's expense allowance	12,000	12,000	12,000	0.00%
Payroll taxes	6,346	8,460	8,700	2.84%
Computer consulting/tech support	15,426	19,586	17,500	-10.65%
Travel, meetings and conventions	4,801	3,720	3,700	-0.54%
Electricity	3,502	3,559	3,600	1.15%
Maintenance and repairs	1,700	1,683	1,700	1.01%
Insurance	5,825	5,730	5,800	1.22%
Legal fees	-	11,358	12,500	10.05%
Professional fees	24,940	27,300	27,300	0.00%
Building permits	27,257	22,350	23,500	5.15%
Dues and subscriptions	2,442	2,590	2,600	0.39%
Advertising	2,120	1,788	1,800	0.67%
Coroner's fees	2,100	3,794	3,200	-15.66%
Preparation of tax roll	1,628	1,693	1,700	0.41%
Demolition of property	-	8,900	10,000	12.36%
Miscellaneous	1,997	8,499	6,500	-23.52%
Total General Government	197,290	263,214	264,460	0.47%
Public safety - police -				
Salaries--Chief	62,316	60,000	60,000	0.00%
Salaries (8 Officers, 4 Dispatchers)	564,376	509,267	510,000	0.14%
Salary increase	-	-	43,560	0.00%
Salary - 2 New officers	-	-	70,720	
Payroll taxes	47,504	47,256	56,000	18.50%
Group insurance	62,603	77,576	89,600	15.50%
Police Retirement	27,597	69,025	94,750	37.27%
Police car expenditures	30,981	79,300	59,700	-24.72%
Feeding prisoners & prisoner expenses	1,890	439	500	13.90%
Supplies	26,139	17,774	18,500	4.08%
Police accessories	-	12,519	9,800	-21.72%
Medical and drug testing	4,677	6,032	5,500	-8.82%
Repairs and Maintenance	44,027	9,128	9,000	-1.40%
Equipment repairs and maintenance	-	1,890	950	-49.74%
Uniforms	7,655	7,514	7,500	-0.19%
Telephone	15,033	13,871	14,000	0.93%
Insurance	22,468	22,100	22,100	0.00%
Electricity	8,991	9,441	9,500	0.62%
Janitorial	1,828	2,163	2,000	-7.54%
Miscellaneous	5,915	10,685	11,830	10.72%
Fine remittance fees	27,400	17,687	22,500	27.21%
Drug enforcement	1,000	1,500	1,500	100.00%
Travel and meetings	863	1,751	1,700	-2.91%
Training	2,830	2,107	2,100	-0.33%
Total Public Safety - Police	966,093	979,025	1,123,310	14.74%

TOWN OF PORT BARRE, LOUISIANA
GENERAL FUND BUDGET
SUMMARY OF EXPENDITURES (CONTINUED)
YEAR ENDING SEPTEMBER 30, 2025

	Year Ended September 30,			
	2023 Actual	2024 Estimated	2025 Budget	% Change
Culture and recreation -				
Parks and recreation director salary	28,929	30,000	33,000	10.00%
Park director payroll taxes	2,207	2,230	2,300	3.14%
Salaries-council on aging program	16,177	6,671	-	-100.00%
Salary increase - council on aging	-	-	-	0.00%
Payroll taxes-council on aging program	1,392	510	-	-100.00%
Salaries - elderly assistance program	17,884	-	-	#DIV/0!
Salary increase - elderly assistance program	-	-	-	0.00%
Payroll taxes - elderly assistance program	1,234	-	-	#DIV/0!
Community Center electricity	5,106	6,698	6,700	0.03%
Community Center repairs and maintenance	733	1,484	1,100	-25.88%
Elderly assistance program	-	-	-	0.00%
Library:				
Librarian salary	19,774	20,072	22,880	13.99%
Payroll taxes - librarian	1,512	1,487	1,600	7.60%
Telephone	8,161	4,785	4,800	0.31%
Repairs and maintenance	1,153	2,195	2,000	-8.88%
Electricity	-	4,387	4,500	2.58%
Office supplies	787	-	-	#DIV/0!
Contract labor	-	-	-	
Parks and ball fields:				
Electricity	6,498	1,661	3,700	122.76%
Repairs and maintenance	10,606	6,706	6,000	-10.53%
Youth league:				
Contract labor	6,855	8,510	8,500	-0.12%
Insurance	2,555	2,759	2,760	0.04%
Miscellaneous and other youth league exp.	30,137	40,031	42,000	4.92%
Total Culture and Recreation	161,700	140,186	141,840	1.18%
Capital outlay:				
Capital outlay	134,452	215,479	95,000	0.00%
Debt Service:				
Principal retirement	-	-	-	#DIV/0!
Interest and fiscal charges	-	-	-	#DIV/0!
Total Debt Service	-	-	-	#DIV/0!
Total Expenditures	$ 1,459,535	$ 1,597,904	$ 1,624,610	1.67%

TOWN OF PORT BARRE, LOUISIANA
SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES AND EXPENDITURES
YEAR ENDING SEPTEMBER 30, 2025

	1966 Sales Tax Fund - 1%			1996 Sales Tax Fund - 1.2%			TOTALS			
	2023 Actual	2024 Estimated	2025 Budget	2023 Actual	2024 Estimated	2025 Budget	2023 Actual	2024 Estimated	2025 Budget	
Revenues:										
Sales Tax	$ 452,610	$418,331	$ 430,000	$ 553,190	$ 492,160	$ 510,000	$ 1,005,800	$ 910,491	$ 940,000	3.24%
Interest	15	13	13	28	32,603	33,000	43	32,616	33,013	1.22%
Total Revenues	452,625	418,344	430,013	553,218	524,763	543,000	1,005,843	943,107	973,013	3.17%
Expenditures:										
General Government -										
Professional Fees	20,665	20,050	20,050	16,745	20,050	20,050	37,410	40,100	40,100	0.00%
Sales Tax Collection Fee	4,017	3,615	3,700	4,910	4,437	4,450	8,927	8,052	8,150	1.22%
Total General Government	24,682	23,665	23,750	21,655	24,487	24,500	46,337	48,152	48,250	0.20%
Highways & Streets -										
Salaries	194,628	205,895	206,000	-	-	-	194,628	205,895	206,000	0.05%
Re-allocate personnel to Water Dept.	-	-	(142,870)				-	-	(142,870)	#DIV/0!
Salary increase	-	-	6,500	-	-	-	-	-	6,500	#DIV/0!
Payroll taxes	14,905	15,714	7,500	-	-	-	14,905	15,714	7,500	-52.27%
Group insurance	42,296	47,096	35,100	-	-	-	42,296	47,096	35,100	-25.47%
Repairs and maintenance	40,075	32,929	27,000	-	-	-	40,075	32,929	27,000	-18.01%
Street materials, maint. & supplies	18,476	19,914	21,500	-	-	-	18,476	19,914	21,500	7.96%
Miscellaneous	10,785	19,895	15,500	-	-	-	10,785	19,895	15,500	-22.09%
Utilities for street lights	-	-	-	51,499	51,734	51,500	51,499	51,734	51,500	-0.45%
Total Highways & Streets	321,165	341,443	176,230	51,499	51,734	51,500	372,664	393,177	227,730	-42.08%
Culture & Recreation										
City Park	19,951	18,897	19,100	-	-	-	19,951	18,897	19,100	1.07%
Capital Outlay -	106,300	12,500	116,000	-	-	-	106,300	12,500	116,000	828.00%
Total Expenditures	472,098	396,505	335,080	73,154	76,221	76,000	545,252	472,726	411,080	-13.04%
Excess (deficiency) of revenues over expenditures	(19,473)	21,839	94,933	480,064	448,542	467,000	460,591	470,381	561,933	19.46%
Other Financing Sources (uses):										
Transfers in	-	-	-	-	-	-	-	-	-	#DIV/0!
Transfers out	(70,000)	-	-	(276,931)	(276,621)	(275,000)	(346,931)	(276,621)	(275,000)	-0.59%
Total other financing sources (uses)	(70,000)	-	-	(276,931)	(276,621)	(275,000)	(346,931)	(276,621)	(275,000)	0.00%
Excess (deficiency) of revenues and other sources over expenditures and other uses	(89,473)	21,839	94,933	203,133	171,921	192,000	113,660	193,760	286,933	48.09%
Fund Balance, Beginning	538,068	448,595	470,434	563,357	766,490	938,411	1,101,425	1,215,085	1,408,845	15.95%
Fund Balance, Ending	$ 448,595	$470,434	$ 565,367	$ 766,490	$ 938,411	$1,130,411	$ 1,215,085	$ 1,408,845	$ 1,695,778	20.37%

TOWN OF PORT BARRE, LOUISIANA
DEBT SERVICE FUNDS BUDGET
1996 SALES TAX BONDS
YEAR ENDING SEPTEMBER 30, 2025

	Year Ended September 30,			
	2023 Actual	2024 Estimated	2025 Budget	
Revenues:				
Miscellaneous -				
Interest on deposits	$ -	$ -	$ -	0.00%
Expenditures:				
Debt service -				
Principal payment	230,000	234,000	238,000	0.00%
Interest	45,100	40,692	36,231	0.00%
Paying agent fees	-	-	-	0.00%
Total debt service	$ 275,100	274,692	274,231	0.00%
Deficiency of revenues over expenditures	(275,100)	(274,692)	(274,231)	0.00%
Other Financing Sources:				
Transfers in	276,931	276,621	275,000	0.00%
Excess (deficiency) of revenues and other sources over expenditures	1,831	1,929	769	0.00%
Fund Balance, Beginning	161,558	163,389	165,318	0.00%
Fund Balance, Ending	$ 163,389	$ 165,318	$ 166,087	0.00%

TOWN OF PORT BARRE, LOUISIANA
CAPITAL PROJECTS FUNDS BUDGET
YEAR ENDING SEPTEMBER 30, 2025

	Year Ended September 30,		
	2023 Actual	2024 Estimated	2025 Budget
Revenues:			
Intergovernmental revenue-- grants	$ -	$ -	$ -
Expenditures:			
General government -			
Bond issuance costs	-	-	-
Capital outlay	108,892	11,980	-
Total Expenditures	108,892	11,980	-
Excess of revenues over expenditures	(108,892)	(11,980)	-
Other financing sources (uses):			
Proceeds from issuance of debt	-	-	-
Excess (deficiency) of revenues and other sources over expenditures & other uses	(108,892)	(11,980)	-
Fund Balance, Beginning	329,634	220,742	208,762
Fund Balance, Ending	$ 220,742	$ 208,762	$ 208,762

TOWN OF PORT BARRE, LOUISIANA
UTILITY FUND BUDGET
YEAR ENDING SEPTEMBER 30, 2025

	Year Ended September 30,		
	2023 Actual	2024 Estimated	2025 Budget
Operating Revenues:			
Gas sales	$ 286,356	$ 291,911	$ 291,900
Water sales	601,269	834,029	834,000
Sewer service charges	300,306	350,373	350,000
Estimated increase	-	-	-
Connection charges	16,590	16,450	11,100
Miscellaneous	25,899	43,040	35,700
Total Operating Revenues	1,230,420	1,535,803	1,522,700
Operating Expenses:			
Salaries	192,578	186,544	187,600
Re-allocate personnel from Street Dept.			142,870
Salaries increase	-	-	36,620
Contract services - maintenance mgr	-	30,588	30,588
Payroll taxes	14,502	14,652	24,100
Group insurance	42,465	47,307	59,390
Gas purchased	81,259	66,850	70,500
Maintenance and supplies	150,800	332,382	237,200
Water and sewer chemicals	118,492	101,783	118,500
Janitorial supplies	-	1,696	1,600
Drug testing	-	1,975	2,000
Truck expense	21,965	18,630	19,200
Electricity	92,124	74,481	81,100
Telephone	50,780	20,328	21,400
Office supplies and expense	32,603	30,913	31,000
Insurance	138,133	135,872	136,200
Professional fees	21,175	23,060	23,060
Uniforms	8,786	13,654	13,700
Miscellaneous	59,381	36,548	37,700
Engineering fees	4,033	1,200	1,200
Bad debt expense	9,826	-	-
Depreciation	246,151	256,889	256,889
Allocation of G&A	-	-	-
Total Operating Expenses	1,285,053	1,395,352	1,532,417
Operating Income (loss)	(54,633)	140,451	(9,717)
Nonoperating Revenues (expenses):			
State grant revenue	-	489,799	-
Federal grant revenue	-	594,762	1,750,000
Interest income	215	1,692	2,000
Loss on disposal	-	-	-
Interest expense	(8,807)	(7,041)	(3,678)
Paying agent fees	-	-	-
Total Nonoperating Expenses	(8,592)	1,079,212	1,748,322
Income (loss) before transfers	(63,225)	1,219,663	1,738,605
Transfers in (out):			
Transfers in	150,000	-	-
Transfers out	(28,293)	(300,000)	(300,000)
Net transfers in (out)	121,707	(300,000)	(300,000)
Net income (loss) after transfers	58,482	919,663	1,438,605
Capital Contributions	-	-	-
Net income after capital contributions	58,482	919,663	1,438,605
Fund Equity, Beginning	4,925,808	4,984,290	5,903,953
Fund Equity, Ending	$4,984,290	$5,903,953	$7,342,558

TOWN OF PORT BARRE, LOUISIANA
UTILITY FUND
ANALYSIS BY DEPARTMENT
YEAR ENDING SEPTEMBER 30, 2025

	GAS			WATER			SEWER			G & A			Total			
	2023 Actual	2024 Estimated	2025 Budget	2023 Actual	2024 Estimated	2025 Budget	2023 Actual	2024 Estimated	2025 Budget	2023 Actual	2024 Estimated	2025 Budget	2023 Actual	2024 Estimated	2025 Budget	
Revenues:																
Charges for services -																
User charges	$ 286,356	$ 291,911	$ 291,900	$601,269	$ 834,029	$ 834,000	$ 300,306	$ 350,373	$ 350,000	$ -	$ -	$ -	$ 1,187,931	$ 1,476,313	$ 1,475,900	-0.03%
Estimated increase	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	######
Connection charges	2,650	4,550	3,500	13,940	9,800	5,500	-	2,100	2,100	-	-	-	16,590	16,450	11,100	-32.52%
Miscellaneous	6,475	10,760	8,500	12,690	21,520	18,500	6,734	10,760	8,700	-	-	-	25,899	43,040	35,700	-17.05%
Total Revenues	295,481	307,221	303,900	627,899	865,349	858,000	307,040	363,233	360,800	-	-	-	1,230,420	1,535,803	1,522,700	-0.85%
Operating expenses:																
Salaries	63,551	61,535	62,500	80,883	78,317	78,400	48,144	46,692	46,700	-	-	-	192,578	186,544	187,600	0.57%
Re-allocate personnel from Street Dept.				-	-	142,870							-	-	142,870	
Salary increase	-	-	5,320	-	-	25,980	-	-	5,320	-	-	-	-	-	36,620	#DIV/0!
Payroll taxes	4,786	4,637	4,700	6,090	5,900	15,100	3,626	4,115	4,300	-	-	-	14,502	14,652	24,100	64.48%
Group insurance	10,616	11,827	11,900	21,233	23,653	35,660	10,616	11,827	11,830	-	-	-	42,465	47,307	59,390	25.54%
Gas purchased	81,259	66,850	70,500	-	-	-	-	-	-	-	-	-	81,259	66,850	70,500	5.46%
Maintenance and supplies	14,726	38,525	25,500	62,414	194,798	125,000	69,467	88,376	80,200	4,193	10,683	6,500	150,800	332,382	237,200	-28.64%
Water and sewer chemicals	-	-	-	91,738	38,558	55,000	26,754	63,225	63,500	-	-	-	118,492	101,783	118,500	16.42%
Contract services-Maint. manager	-	-	-	-	15,000	15,000	-	15,588	15,588	-	-	-	-	30,588	30,588	0.00%
Janitorial supplies	-	-	-	-	-	-	-	-	-	-	1,696	1,600	-	1,696	1,600	-5.66%
Drug testing	-	-	-	-	-	-	-	-	-	-	1,975	2,000	-	1,975	2,000	1.27%
Truck expense	-	-	-	-	-	-	-	-	-	21,965	18,630	19,200	21,965	18,630	19,200	3.06%
Electricity	-	-	-	43,766	32,270	36,000	44,856	38,702	41,500	3,502	3,509	3,600	92,124	74,481	81,100	8.89%
Telephone	-	-	-	12,420	-	-	4,613	1,881	1,900	33,747	18,447	19,500	50,780	20,328	21,400	5.27%
Office supplies and expense	-	-	-	-	-	-	-	-	-	32,603	30,913	31,000	32,603	30,913	31,000	0.28%
Insurance	29,008	28,533	28,600	45,584	44,838	44,900	34,534	33,968	34,000	29,007	28,533	28,700	138,133	135,872	136,200	0.24%
Professional fees	-	-	-	-	-	-	-	-	-	21,175	23,060	23,060	21,175	23,060	23,060	0.00%
Uniforms	-	-	-	-	-	-	-	-	-	8,786	13,654	13,700	8,786	13,654	13,700	0.34%
Miscellaneous	17,636	14,463	15,500	12,841	11,775	11,700	26,885	7,537	8,000	2,019	2,773	2,500	59,381	36,548	37,700	3.15%
Engineering	2,475	1,200	1,200	1,558	-	-	-	-	-	-	-	-	4,033	1,200	1,200	0.00%
Bad debt expense	2,369	-	-	4,973	-	-	2,484	-	-	-	-	-	9,826	-	-	#DIV/0!
Depreciation	24,650	19,966	19,966	82,863	90,267	90,267	138,638	146,656	146,656	-	-	-	246,151	256,889	256,889	0.00%
Allocation of G&A	36,831	38,468	37,840	81,513	76,937	75,680	38,653	38,468	37,840	(156,997)	(153,873)	(151,360)	-	-	-	0.00%
Total operating expenses	287,907	286,004	283,526	547,876	612,313	751,557	449,270	497,035	497,334	-	-	-	1,285,053	1,395,352	1,532,417	9.82%
Income (loss) from operations	$ 7,574	$ 21,217	$ 20,374	$ 80,023	$ 253,036	$ 106,443	$ (142,230)	$ (133,802)	$ (136,534)	$ -	$ -	$ -	$ (54,633)	$ 140,451	$ (9,717)	-106.92%

ESTIMATING SCHEDULES FOR AMENDED BUDGET

TOWN OF PORT BARRE, LOUISIANA
GENERAL FUND BUDGET
ESTIMATING SCHEDULE FOR AMENDED BUDGET
YEAR ENDING SEPTEMBER 30, 2025

	Year Ended September 30,				
	Original Budget	10 Months Actual	2 Months Estimated	2024 Estimated	% Change
Revenues:					
Property Taxes	$ 187,000	$ 176,837	$ 23,859	$ 200,696	7.32%
Licenses and permits	132,000	145,599	2,350	147,949	12.08%
Intergovernmental	276,700	193,365	72,784	266,149	-3.81%
Fines and forfeits	524,000	475,306	65,000	540,306	3.11%
Miscellaneous	79,500	102,873	6,900	109,773	38.08%
Total Revenues	1,199,200	1,093,980	170,893	1,264,873	5.48%
Expenditures:					
General government	225,370	222,866	40,348	263,214	16.79%
Police	876,270	821,477	157,548	979,025	11.73%
Culture and recreation	139,205	124,825	15,361	140,186	0.70%
Debt service	-	-	-	-	0.00%
Capital outlay	290,000	-	-	215,479	100.00%
Total Expenditures	1,530,845	1,169,168	213,257	1,597,904	4.38%
Excess (deficiency) of revenues over expenditures	(331,645)	(75,188)	(42,364)	(333,031)	0.42%
Other Financing Sources:					
Gain on Sale of Assets	-	-	-	-	0.00%
Proceeds from issuance of debt	-	-	-	-	0.00%
Transfers from Utility Fund	300,000	300,000	-	300,000	0.00%
Total Other Financing Sources	300,000	300,000	-	300,000	0.00%
Excess (deficiency) of revenues and other sources over expenditures	$ (31,645)	$ 224,812	$ (42,364)	$ (33,031)	4%

TOWN OF PORT BARRE, LOUISIANA
GENERAL FUND BUDGET
ESTIMATING SCHEDULE FOR AMENDED BUDGET
YEAR ENDING SEPTEMBER 30, 2025

	Original Budget	Year Ended September 30, 10 Months Actual	2 Months Estimated	2024 Estimated	% Change
Revenues:					
Ad valorem (property)	$ 65,500	$74,019	$1,000	$ 75,019	14.53%
Interest and penalties on taxes	1,500	130	859	989	-34.07%
Utility franchise - electric and cable TV	120,000	102,688	22,000	124,688	3.91%
Total taxes	187,000	176,837	23,859	200,696	7.32%
Licenses and permits:					
Occupational licenses	114,500	112,247	350	112,597	-1.66%
Building permit	17,500	33,352	2,000	35,352	102.01%
Total licenses and permits	132,000	145,599	2,350	147,949	12.08%
Intergovernmental:					
State of Louisiana -					
Beer taxes	5,800	5,920	1,200	7,120	22.76%
State grants	150,000	81,385	55,448	136,833	-8.78%
On-behalf payments	67,500	55,520	8,400	63,920	-5.30%
Casino revenue	33,500	29,684	5,936	35,620	6.33%
Video Poker	12,800	12,423	1,800	14,223	11.12%
Grass cutting	4,200	5,250	-	5,250	25.00%
St. Landry Parish Housing Authority	2,900	3,183	-	3,183	9.76%
Total intergovernmental	276,700	193,365	72,784	266,149	-3.81%
Fines and forfeits	524,000	475,306	65,000	540,306	3.11%
Miscellaneous:					
Rent	12,600	8,500	4,100	12,600	0.00%
Sale of equipment	-	-	-	-	100.00%
Parks and recreation	9,900	7,375	300	7,675	-22.47%
Youth League, including fundraisers and spons	27,800	36,126	1,000	37,126	33.55%
Youth League donations	1,000	939	-	939	-6.10%
Library - other income	1,900	2,548	200	2,748	44.63%
Bond processing fees/other PD income	2,800	12,852	100	12,952	362.57%
Other miscellaneous revenue	23,500	34,533	1,200	35,733	52.06%
Total miscellaneous	79,500	102,873	6,900	109,773	38.08%
Total revenues	$ 1,199,200	$ 1,093,980	$ 170,893	$ 1,264,873	5.48%

TOWN OF PORT BARRE, LOUISIANA
GENERAL FUND BUDGET
ESTIMATING SCHEDULE FOR AMENDED BUDGET
YEAR ENDING SEPTEMBER 30, 2025

	Original Budget	Year Ended September 30, 10 Months Actual	2 Months Estimated	2024 Estimated	% Change
Expenditures:					
General government -					
Salaries-Mayor and council	$ 49,000	$ 66,000	$ 14,700	$ 80,700	64.69%
Salaries - admin	33,280	34,384	5,120	39,504	18.70%
Salary increase - admin	32,240	-	-	-	-100.00%
Mayor's expense allowance	12,000	10,000	2,000	12,000	0.00%
Payroll taxes	8,200	7,060	1,400	8,460	3.17%
Computer consulting/tech support	15,600	17,586	2,000	19,586	25.55%
Travel, meetings and conventions	4,800	2,520	1,200	3,720	-22.50%
Electricity	9,500	2,759	800	3,559	-62.54%
Maintenance and repairs	2,200	783	900	1,683	-23.50%
Insurance	6,000	4,727	1,003	5,730	-4.50%
Legal fees	4,200	10,108	1,250	11,358	170.43%
Professional fees	25,300	24,070	3,230	27,300	7.91%
Buildings permits	12,500	19,490	2,860	22,350	78.80%
Dues and subscriptions	2,500	2,590	-	2,590	3.60%
Advertising	2,300	1,168	620	1,788	-22.26%
Coroner's fees	2,100	3,194	600	3,794	80.67%
Preparation of tax roll	1,650	1,693	-	1,693	2.61%
Election fees	-	-	-	-	0.00%
Demolition of property	-	6,800	2,100	8,900	#DIV/0!
Miscellaneous	2,000	7,934	565	8,499	324.95%
Total general government	225,370	222,866	40,348	263,214	16.79%
Public safety - police -					
Salaries - Police Chief	60,000	50,776	9,224	60,000	0.00%
Salaries (8 Officers, 4 Dispatchers)	497,900	426,668	82,599	509,267	2.28%
Salary increase	13,520	-	-	-	0.00%
Payroll taxes	49,500	39,703	7,553	47,256	-4.53%
Group insurance	70,000	63,010	14,566	77,576	10.82%
Police Retirement	27,500	57,741	11,284	69,025	151.00%
Police car expenditures - fuel/repairs	35,000	66,000	13,300	79,300	126.57%
Feeding prisoners	650	364	75	439	-32.46%
Office supplies	15,500	16,074	1,700	17,774	14.67%
Police accessories	3,500	12,219	300	12,519	257.69%
Medical and drug testing	3,200	5,852	180	6,032	88.50%
Building repairs and maintenance	4,000	8,628	500	9,128	128.20%
Equipment repairs and maintenance	2,000	1,690	200	1,890	-5.50%
Uniforms	4,500	6,014	1,500	7,514	66.98%
Telephone	16,900	12,291	1,580	13,871	-17.92%
Insurance	23,500	18,233	3,867	22,100	-5.96%
Electricity	10,000	7,941	1,500	9,441	-5.59%
Janitorial	1,900	1,263	900	2,163	13.84%
Miscellaneous	4,200	7,165	3,520	10,685	154.40%
Law enforcement fees and charges	28,800	14,487	3,200	17,687	-38.59%
Drug enforcement	1,000	1,500	-	1,500	50.00%
Travel and meetings	900	1,751	-	1,751	94.56%
Training	2,300	2,107	-	2,107	-8.39%
Total public safety - police	876,270	821,477	157,548	979,025	11.73%

TOWN OF PORT BARRE, LOUISIANA
GENERAL FUND BUDGET
ESTIMATING SCHEDULE FOR AMENDED BUDGET
YEAR ENDING SEPTEMBER 30, 2025

	Original Budget	Year Ended September 30, 10 Months Actual	2 Months Estimated	2024 Estimated	% Change
Culture and recreation -					
Parks and recreation director salary	30,000	24,385	5,615	30,000	0.00%
Park director payroll taxes	2,400	1,865	365	2,230	-7.08%
Salaries-council on aging program	16,150	6,671	-	6,671	-58.69%
Salary increase - council on aging	-	-	-	-	0.00%
Payroll taxes-council on aging program	1,300	510	-	510	-60.77%
Salaries - elderly assistance program	-	-	-	-	#DIV/0!
Salary increase - elderly assistance program	-	-	-	-	0.00%
Payroll taxes-elderly assistance program	-	-	-	-	#DIV/0!
Community Center electricity	2,900	5,538	1,160	6,698	130.97%
Community Center repairs and maintenance	1,700	894	590	1,484	-12.71%
Library:		-	-		
Librarian salary	20,800	16,728	3,344	20,072	-3.50%
Payroll taxes - librarian	1,700	1,280	207	1,487	-12.53%
Telephone	3,100	3,785	1,000	4,785	54.35%
Repairs and maintenance	1,300	1,395	800	2,195	68.85%
Electricity	4,600	3,387	1,000	4,387	-4.63%
Office supplies	-	-	-	-	#DIV/0!
Parks and ball fields:		-	-		
Electricity	2,400	1,501	160	1,661	-30.79%
Repairs and maintenance	11,000	6,586	120	6,706	-39.04%
Youth league:		-	-		
Contract labor	7,800	8,510	-	8,510	9.10%
Insurance	2,555	2,759	-	2,759	7.98%
Miscellaneous and other Youth League exp.	29,500	39,031	1,000	40,031	35.70%
Total culture and recreation	139,205	124,825	15,361	140,186	0.70%
Capital outlay:					
Total capital outlay	290,000	-	215,479	215,479	-25.70%
Debt Service:					
Principal retirement	-	-	-	-	#DIV/0!
Interest and fiscal charges	-	-	-	-	#DIV/0!
Total debt service	-	-	-	-	#DIV/0!
Total expenditures	$ 1,530,845	$ 1,169,168	$ 428,736	$ 1,597,904	4.38%

TOWN OF PORT BARRE, LOUISIANA
SPECIAL REVENUE FUNDS
ESTIMATING SCHEDULE FOR AMENDED BUDGET
YEAR ENDING SEPTEMBER 30, 2025

	1966 Sales Tax Fund - 1%			1996 Sales Tax Fund - 1.2%				TOTALS			
	10 Months Actual	2 Months Estimated	2024 Estimated	10 Months Actual	2 Months Estimated	2024 Estimated	Original Budget	10 Months Actual	2 Months Estimated	2024 Estimated	% Change
Revenues:											
Sales tax	$ 347,927	$ 70,404	418,331	$ 414,651	$ 77,509	$ 492,160	$ 1,000,000	$ 762,578	$ 147,913	$ 910,491	-8.95%
Interest	11	2	13	22,503	10,100	32,603	45	22,514	10,102	32,616	72380.00%
Total revenues	347,938	70,406	418,344	437,154	87,609	524,763	1,000,045	785,092	158,015	943,107	-5.69%
Expenditures:											
General government -											
Professional fees	18,050	2,000	20,050	18,050	2,000	20,050	37,810	36,100	4,000	40,100	6.06%
Sales tax collection fee	3,025	590	3,615	3,699	738	4,437	8,950	6,724	1,328	8,052	-10.03%
Total general government	21,075	2,590	23,665	21,749	2,738	24,487	46,760	42,824	5,328	48,152	2.98%
Highways and streets -											
Salaries	164,821	41,074	205,895	-	-	-	194,300	164,821	41,074	205,895	5.97%
Salary increase	-	-	-	-	-	-	9,360	-	-	-	-100.00%
Payroll taxes	12,612	3,102	15,714	-	-	-	15,100	12,612	3,102	15,714	4.07%
Group insurance	38,256	8,840	47,096	-	-	-	47,000	38,256	8,840	47,096	0.20%
Truck, equip repairs, maint and fuel	22,929	10,000	32,929	-	-	-	35,000	22,929	10,000	32,929	-5.92%
Street materials, maint. and supplies	14,714	5,200	19,914	-	-	-	19,500	14,714	5,200	19,914	2.12%
Miscellaneous	17,895	2,000	19,895	-	-	-	10,200	17,895	2,000	19,895	95.05%
Utilities for street lights	-	-	-	43,134	8,600	51,734	48,000	43,134	8,600	51,734	7.78%
Total highways and streets	271,227	70,216	341,443	43,134	8,600	51,734	378,460	314,361	78,816	393,177	3.89%
Culture and recreation											
City park	16,497	2,400	18,897	-	-	-	19,200	16,497	2,400	18,897	-1.58%
Capital outlay	-	12,500	12,500	-	-	-	7,400	-	12,500	12,500	0.00%
Total expenditures	308,799	87,706	396,505	64,883	11,338	76,221	451,820	373,682	99,044	472,726	4.63%
Excess (deficiency) of revenues over expenditures	39,139	(17,300)	21,839	372,271	76,271	448,542	548,225	411,410	58,971	470,381	-14.20%
Other financing sources (uses):											
Transfers in	-	-	-	-	-	-	300,000	-	-	-	-100.00%
Transfers out	-	-	-	(230,541)	(46,080)	(276,621)	(875,000)	(230,541)	(46,080)	(276,621)	100.00%
Total other financing sources (uses)	-	-	-	(230,541)	(46,080)	(276,621)	(575,000)	(230,541)	(46,080)	(276,621)	-51.89%
Excess (deficiency) of revenues and other sources over expenditures and other uses	$ 39,139	$ (17,300)	$ 21,839	$ 141,730	$ 30,191	$ 171,921	$ (26,775)	$ 180,869	$ 12,891	$ 193,760	-823.66%

TOWN OF PORT BARRE, LOUISIANA
DEBT SERVICE FUNDS BUDGET
ESTIMATING SCHEDULE FOR AMENDED BUDGET
YEAR ENDING SEPTEMBER 30, 2025

	1996 Sales Tax Bonds and Certificates of Indebtedness				
	Original Budget	10 Months Actual	2 Months Estimated	2024 Estimated	% Change
Revenues:					
Miscellaneous -					
Interest on deposits	$ -	$ -	$ -	$ -	0.00%
Expenditures:					
Debt service -					
Principal payment	234,000	234,000	-	234,000	0.00%
Interest	40,692	40,692	-	40,692	100.00%
Cost of Issuance	-	-	-	-	100.00%
Total debt service	274,692	274,692	-	274,692	100.00%
Deficiency of revenues over expenditures	(274,692)	(274,692)	-	(274,692)	100.00%
Other Financing Sources:					
Transfers in	275,000	230,541	46,080	276,621	100.00%
Excess (deficiency) of revenues and other sources over expenditures	$ 308	$ (44,151)	$ 46,080	$ 1,929	0.00%

TOWN OF PORT BARRE, LOUISIANA
CAPITAL PROJECTS FUNDS BUDGET
ESTIMATING SCHEDULE FOR AMENDED BUDGET
YEAR ENDING SEPTEMBER 30, 2024

	Year Ended September 30,			
	Original Budget	10 Months Actual	2 Months Estimated	2024 Estimated
Revenues:				
Interest earned	$ -	$ -	$ -	$ -
Expenditures:				
Capital Outlay	-	11,980	-	11,980
Total Expenditures	-	11,980	-	11,980
Excess (deficiency) of revenues over expenditures	-	(11,980)	-	(11,980)
Other Financing Sources:				
Transfer from 1996 STF	-	-	-	-
Excess (deficiency) of revenues and other sources over expenditures	$ -	$ (11,980)	$ -	$ (11,980)

Town of Port Barre
UTILITY FUND
ESTIMATING SCHEDULE FOR AMENDED BUDGET
YEAR ENDING SEPTEMBER 30, 2025

	Gas			Water			Sewer			G & A			Total				
	10 Months Actual	2 Months Estimated	2024 Estimated	10 Months Actual	2 Months Estimated	2024 Estimated	10 Months Actual	2 Months Estimated	2024 Estimated	10 Months Actual	2 Months Estimated	2024 Estimated	Original Budget	10 Months Actual	2 Months Estimated	2024 Estimated	% Change
Revenues:																	
Charges for services -																	
User charges	$255,631	$ 36,280	$ 291,911	$704,659	$ 129,370	$834,029	$298,643	$ 51,730	$ 350,373	$0	$ -	$ -	$ 1,091,866	$1,258,933	$ 217,380	$ 1,476,313	35.21%
Connection charges	3,700	850	4,550	8,950	850	9,800	1,250	850	2,100	-	-	-	14,045	13,900	2,550	16,450	17.12%
Miscellaneous	10,510	250	10,760	21,020	500	21,520	10,510	250	10,760	-	-	-	27,312	42,040	1,000	43,040	57.59%
Total revenues	269,841	37,380	307,221	734,629	130,720	865,349	310,403	52,830	363,233	-	-	-	1,133,223	1,314,873	220,930	1,535,803	35.53%
Operating expenses:																	
Salaries	52,764	8,771	61,535	67,154	11,163	78,317	40,047	6,645	46,692	-	-	-	185,931	159,965	26,579	186,544	0.33%
Salary increase	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00%
Payroll taxes	3,977	660	4,637	5,062	838	5,900	3,117	998	4,115	-	-	-	13,936	12,156	2,496	14,652	5.14%
Group insurance	9,615	2,212	11,827	19,229	4,424	23,653	9,615	2,212	11,827	-	-	-	43,867	38,459	8,848	47,307	7.84%
Gas purchased	57,650	9,200	66,850	-	-	-	-	-	-	-	-	-	83,332	57,650	9,200	66,850	-19.78%
Maintenance and supplies	25,619	12,906	38,525	138,298	56,500	194,798	72,876	15,500	88,376	10,183	500	10,683	176,517	246,976	85,406	332,382	88.30%
Water and sewer chemicals	-	-	-	26,058	12,500	38,558	46,101	17,124	63,225	-	-	-	123,593	72,159	29,624	101,783	-17.65%
Contract services-maint. manager	-	-	-	12,500	2,500	15,000	12,990	2,598	15,588		-	-	-	25,490	5,098	30,588	#DIV/0!
Janitorial supplies	-	-	-	-	-	-	-	-	-	1,496	200	1,696	-	1,496	200	1,696	#DIV/0!
Drug testing/Medical Exp.	-	-	-	-	-	-	-	-	-	1,795	180	1,975	-	1,795	180	1,975	#DIV/0!
Truck expense	-	-	-	-	-	-	-	-	-	16,630	2,000	18,630	27,046	16,630	2,000	18,630	-31.12%
Electricity	-	-	-	24,633	7,637	32,270	31,663	7,039	38,702	2,759	750	3,509	79,192	59,055	15,426	74,481	-5.95%
Telephone	-	-	-	-	-	-	1,561	320	1,881	16,647	1,800	18,447	40,948	18,208	2,120	20,328	-50.36%
Office supplies and expense	-	-	-	-	-	-	-	-	-	24,413	6,500	30,913	30,384	24,413	6,500	30,913	1.74%
Insurance	23,540	4,993	28,533	36,992	7,846	44,838	28,024	5,944	33,968	23,540	4,993	28,533	150,343	112,096	23,776	135,872	-9.63%
Professional fees	-	-	-	-	-	-	-	-	-	20,060	3,000	23,060	17,870	20,060	3,000	23,060	29.04%
Uniforms	-	-	-	-	-	-	-	-	-	12,054	1,600	13,654	8,444	12,054	1,600	13,654	61.70%
Miscellaneous	13,163	1,300	14,463	10,775	1,000	11,775	6,837	700	7,537	2,556	217	2,773	37,003	33,331	3,217	36,548	-1.23%
Engineering	1,200	-	1,200			-	-	-	-	-	-	-	5,325	1,200	-	1,200	-77.46%
Bad debt expense	-	-	-		-	-	-	-	-	-	-	-	1,369	-	-	-	0.00%
Depreciation	16,638	3,328	19,966	66,889	23,378	90,267	113,880	32,776	146,656	-	-	-	244,274	197,407	59,482	256,889	5.16%
Allocation of G&A	33,033	5,435	38,468	66,067	10,870	76,937	33,033	5,435	38,468	(132,133)	(21,740)	(153,873)	-	-	-	-	0.00%
Total operating expenses	237,199	48,805	286,004	473,657	138,656	612,313	399,744	97,291	497,035	-	-	-	1,269,374	1,110,600	284,752	1,395,352	9.92%
Income (loss) from operations	$ 32,642	$(11,425)	$ 21,217	$ 260,972	$ (7,936)	$253,036	$ (89,341)	$ (44,461)	$(133,802)	$ -	$ -	$ -	$ (136,151)	$ 204,273	$ (63,822)	$ 140,451	-203.16%