

TOWN OF SIMMESPORT, LOUISIANA

2023 OPERATING BUDGET

TOWN OF SIMMESPORT, LOUISIANA

June 30, 2023

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TOWN OF SIMMESPORT, LOUISIANA
ANNUAL REPORT ON THE BUDGET
(R.S. 39:1316)
JUNE 30, 2023

2023
BUDGET YEAR

	<u>GENERAL FUND</u>	<u>SALES TAX FUND</u>	<u>WATER & SEWER FUND</u>	<u>NATURAL GAS FUND</u>	<u>TOTAL BUDGET</u>
<u>Estimated revenues:</u>					
Taxes and franchise fees					
Sales and use tax	\$ -	\$ 425,000	\$ -	\$ -	\$ 425,000
Ad valorem tax	28,500	-	-	-	28,500
Franchise fees	64,000	-	-	-	64,000
Beer tax	4,500	-	-	-	4,500
Intergovernmental:					
In lieu of taxes	12,500	-	-	-	12,500
Video poker	55,000	-	-	-	55,000
Licenses & permits					
Occupational	75,000	-	-	-	75,000
Permits	4,500	-	-	-	4,500
Charges for services	-	-	463,000	190,000	653,000
Fines and forfeitures	52,500	-	-	-	52,500
Other	-	-	-	-	-
	<u>296,500</u>	<u>425,000</u>	<u>463,000</u>	<u>190,000</u>	<u>1,374,500</u>
Total estimated revenues					

TOWN OF SIMMESPORT, LOUISIANA
ANNUAL REPORT ON THE BUDGET
(R.S. 39:1316)
JUNE 30, 2023

	2023 BUDGET YEAR				TOTAL BUDGET
	GENERAL FUND	SALES TAX FUND	WATER & SEWER FUND	NATURAL GAS FUND	
<u>Estimated expenditures:</u>					
General government	\$ 424,300	\$ 5,000	\$ 21,500	\$ 21,500	\$ 472,300
Public safety:					
Police	393,300	-	-	-	393,300
Fire	-	-	-	-	-
Street and drainage	248,300	-	-	-	248,300
Water system	-	-	128,500	-	128,500
Sewer system	-	-	286,500	-	286,500
Natural gas system	-	-	-	188,300	188,300
Debt service	-	-	-	-	-
 Total estimated expenditures	<u>1,065,900</u>	<u>5,000</u>	<u>436,500</u>	<u>209,800</u>	<u>1,717,200</u>
 Operating surplus (deficit) before other financing sources (uses)	(769,400)	420,000	26,500	(19,800)	(342,700)
<u>Estimated other financing sources (uses):</u>					
Transfers in	580,000	-	-	-	580,000
Transfers out	<u>-</u>	<u>(440,000)</u>	<u>(120,000)</u>	<u>(20,000)</u>	<u>(580,000)</u>
 Total estimated other financing sources (uses)	<u>580,000</u>	<u>(440,000)</u>	<u>(120,000)</u>	<u>(20,000)</u>	<u>-</u>
 Operating surplus (deficit)	(189,400)	(20,000)	(93,500)	(39,800)	(342,700)
 Estimated beginning fund balance	<u>240,954</u>	<u>24,547</u>	<u>1,597,321</u>	<u>74,799</u>	<u>1,937,621</u>
 Estimated ending fund balance	<u>\$ 51,554</u>	<u>\$ 4,547</u>	<u>\$ 1,503,821</u>	<u>\$ 34,999</u>	<u>\$ 1,594,921</u>

TOWN OF SIMMESPORT, LOUISIANA
GENERAL FUND SUMMARY
JUNE 30, 2023

	2022										2023	
	ACTUAL 2019 UNAUDITED	ACTUAL 2020 UNAUDITED	ACTUAL 2021 UNAUDITED	ORIGINALLY ADOPTED	ACTUAL DEC 2022	ESTIMATED REMAINING	TOTAL ESTIMATED	AMENDMENT	PROPOSED BUDGET	% CHANGE ORIGINAL VS. PROPOSED	2023 PROJECTED	% CHANGE 2019 PROPOSED VS. 2020 PROJECTED
	REVENUES											
Taxes and franchise fees	\$ 104,604	\$ 101,992	\$ 94,476	\$ 108,500	\$ 55,766	\$ 40,734	\$ 96,500	\$ (12,000)	\$ 96,500	-11%	\$ 97,000	1%
Intergovernmental	78,402	64,850	68,905	57,000	64,765	2,735	67,500	10,500	67,500	18%	67,500	0%
Licenses and permits	75,298	66,503	79,043	57,000	13,435	8,385	21,820	17,000	74,000	30%	79,500	7%
Fines and forfeits	50,606	39,479	39,324	45,000	26,874	23,126	50,000	5,000	50,000	11%	52,500	5%
Other	95,897	758,704	41,665	-	5,612	-	5,612	180,000	180,000	100%	-	-100%
Total Revenues	404,807	1,031,528	323,413	267,500	166,452	74,980	241,432	200,500	468,000	75%	296,500	-37%
EXPENDITURES												
General and administrative	479,615	434,183	375,727	276,500	339,327	52,173	391,500	115,000	391,500	42%	424,300	8%
Police protection	508,622	557,776	330,909	329,000	219,654	175,846	268,260	66,500	395,500	20%	393,300	-1%
Fire protection	5,154	1,149	-	6,000	-	-	-	(6,000)	-	-100%	-	0%
Streets and drainage	306,742	208,637	140,602	184,000	138,629	109,871	248,500	64,500	248,500	35%	248,300	0%
Total expenditures	1,300,133	1,201,745	847,238	795,500	697,611	337,889	908,260	240,000	1,035,500	30%	1,065,900	3%
Excess (deficiency) of revenues over expenditures	(895,326)	(170,217)	(523,825)	(528,000)	(531,159)	(262,909)	(666,828)	(39,500)	(567,500)	7%	(769,400)	36%
OTHER FINANCING SOURCES												
Transfers In (Out)												
Sales Tax Fund	560,255	364,051	373,138	395,000	-	-	-	60,250	455,250	15%	440,000	-3%
Debt Service Fund	(17,500)	-	-	-	-	-	-	-	-	0%	-	0%
Natural Gas Fund	180,156	1,412	13,959	20,000	-	-	-	5,000	25,000	25%	20,000	-20%
Water and Sewer Fund	233,326	(126,395)	104,067	120,000	-	-	-	40,000	160,000	33%	120,000	-25%
Total other financing sources	956,237	239,068	491,164	535,000	-	-	-	105,250	640,250	20%	580,000	-9%
Net change in fund balance	60,911	68,851	(32,661)	7,000	(531,159)	(262,909)	(666,828)	65,750	72,750	939%	(189,400)	-360%
FUND BALANCE												
Beginning of year	(53,148)	(22,801)	46,050	168,204					168,204		240,954	
End of year	\$ 7,763	\$ 46,050	\$ 13,389	\$ 175,204					\$ 240,954		\$ 51,554	

TOWN OF SIMMESPORT, LOUISIANA
GENERAL FUND REVENUES
JUNE 30, 2023

	ACTUAL 2019 UNAUDITED	ACTUAL 2020 UNAUDITED	ACTUAL 2021 UNAUDITED	2022							2023	
				ORIGINAL ADOPTED	ACTUAL DEC 2021	ESTIMATED REMAINING	TOTAL ESTIMATED	AMENDMENT	PROPOSED BUDGET	% CHANGE ORIGINAL VS. PROPOSED	2019 PROJECTED	% CHANGE 2020 PROJECTED
REVENUES												
Taxes and franchise fees												
Ad valorem tax	\$ 22,249	\$ 26,162	\$ 26,412	\$ 25,000	\$ 14,665	\$ 13,335	\$ 28,000	\$ 3,000	\$ 28,000	12%	\$ 28,500	2%
Beer taxes	4,295	2,884	4,512	4,500	2,072	2,428	4,500	-	4,500	0%	4,500	0%
Electric franchise	74,760	62,860	55,013	70,000	22,661	32,339	55,000	(15,000)	55,000	-21%	55,000	0%
Cable T. V. franchise	102	8,234	6,247	4,000	12,918	(6,418)	6,500	2,500	6,500	63%	6,500	0%
Telephone franchise	3,198	1,852	2,292	5,000	3,450	(950)	2,500	(2,500)	2,500	-50%	2,500	0%
Intergovernmental												
In lieu of taxes	-	12,444	12,304	12,000	10,250	2,250	12,500	500	12,500	4%	12,500	0%
Video poker	78,402	52,406	56,601	45,000	54,515	485	55,000	10,000	55,000	22%	55,000	0%
Licenses and permits												
Occupational licenses	70,620	61,386	74,863	55,000	11,880	5,940	17,820	15,000	70,000	27%	75,000	7%
Permits	4,678	5,117	4,180	2,000	1,555	2,445	4,000	2,000	4,000	100%	4,500	13%
Fines and forfeits	50,606	39,479	39,324	45,000	26,874	23,126	50,000	5,000	50,000	11%	52,500	5%
Other												
Other rentals	100	-	955	-	150	-	150	-	-	0%	-	0%
Capital lease proceeds	-	625,000	-	-	-	-	-	-	-	0%	-	0%
LWCC dividends	9,423	42,059	10,906	-	-	-	-	-	-	0%	-	0%
Insurance claim refund	8,864	-	27,624	-	-	-	-	-	-	0%	-	0%
Interest income	-	-	-	-	-	-	-	-	-	0%	-	0%
Grants	-	-	-	-	-	-	-	180,000	180,000	100%	-	-100%
Miscellaneous	77,510	91,645	2,180	-	5,462	-	5,462	-	-	0%	-	0%
Total revenues	\$ 404,807	\$ 1,031,528	\$ 323,413	\$ 267,500	\$ 166,452	\$ 74,980	\$ 241,432	\$ 200,500	\$ 468,000	524%	\$ 296,500	-37%

**TOWN OF SIMMESPORT, LOUISIANA
GENERAL FUND EXPENDITURES
JUNE 30, 2023**

EXPENDITURES	2022										2023	
	ACTUAL 2019	ACTUAL 2020	ACTUAL 2021	ORIGINAL ADOPTED	ACTUAL DEC 2022	ESTIMATED REMAINING	TOTAL ESTIMATED	AMENDMENT	PROPOSED BUDGET	% CHANGE ORIGINAL VS. PROPOSED	PROJECTED	% CHANGE 2019 PROPOSED VS. 2020 PROJECTED
	UNAUDITED	UNAUDITED	UNAUDITED									
General and administrative												
Salaries	\$ 185,232	\$ 101,360	\$ 122,731	\$ 132,000	\$ 67,612	\$ 64,388	\$ 132,000	\$ -	\$ 132,000	0%	\$ 170,000	29%
Payroll taxes & employee benefits	11,178	12,791	9,485	10,000	5,184	4,816	10,000	-	10,000	0%	12,800	28%
Legal and professional	96,103	139,162	51,510	28,000	45,343	9,657	55,000	27,000	55,000	96%	50,000	-9%
Advertising	1,248	435	2,260	2,000	-	2,000	2,000	-	2,000	0%	2,000	0%
Town hall expense	18,366	16,546	7,682	11,000	844	6,656	7,500	(3,500)	7,500	-32%	7,500	0%
Dues and subscriptions	1,630	2,246	1,725	2,000	541	1,459	2,000	-	2,000	0%	2,000	0%
Publication and printing	465	1,932	1,925	3,000	263	2,737	3,000	-	3,000	0%	3,000	0%
Election costs	-	-	-	1,000	-	1,000	1,000	-	1,000	0%	1,000	0%
Insurance	163,788	68,315	95,851	21,000	56,531	43,469	100,000	79,000	100,000	376%	100,000	0%
Miscellaneous	(86,122)	2,716	6	2,000	203	297	500	(1,500)	500	-75%	500	0%
Office supplies & postage	7,979	4,155	8,692	5,000	2,432	2,568	5,000	-	5,000	0%	5,000	0%
Computer software maintenance	6,245	8,009	14,325	7,000	5,663	1,337	7,000	-	7,000	0%	7,000	0%
Tax assessor fees	-	-	1,446	1,500	-	1,500	1,500	-	1,500	0%	1,500	0%
Telephone	11,384	14,310	14,970	12,000	5,051	6,949	12,000	-	12,000	0%	12,000	0%
Utilities	7,999	2,877	2,119	5,000	3,846	3,654	7,500	2,500	7,500	50%	7,500	0%
Convention and travel	14,026	9,422	10,812	4,500	7,300	1,700	9,000	4,500	9,000	100%	10,000	11%
Repairs and maintenance	8,012	6,500	3,576	8,000	12,923	3,077	16,000	8,000	16,000	100%	12,000	-25%
Drug testing	1,264	242	-	-	-	-	-	-	-	0%	-	0%
Fuel- mower and utility equipment	-	4,897	393	-	-	-	-	-	-	0%	-	0%
Capital outlay	-	4,399	-	-	120,731	(120,731)	-	-	-	0%	-	0%
Annexation fees	-	-	-	-	102	(102)	-	-	-	0%	-	0%
Council on aging	305	673	112	-	-	-	-	-	-	0%	-	0%
Park expenses	266	-	-	-	-	-	-	-	-	0%	-	0%
Merchant service fees	4,492	5,617	5,460	4,000	1,287	1,713	3,000	(1,000)	3,000	-25%	3,000	0%
Material and supplies	1,844	10,144	999	8,000	245	7,755	8,000	-	8,000	0%	8,000	0%
Magistrate fees - court cost	3,846	9,002	8,000	-	-	-	-	-	-	0%	-	0%
Prisoner rations	626	935	-	-	-	-	-	-	-	0%	-	0%
Coroner's fees	-	-	6,316	-	-	-	-	-	-	0%	-	0%
Lease payments	766	-	-	-	-	-	-	-	-	0%	-	0%
Uniforms	469	113	-	-	-	-	-	-	-	0%	-	0%
Community center	-	-	-	2,000	-	2,000	2,000	-	2,000	0%	2,000	0%
Bank charges	352	-	-	-	-	-	-	-	-	0%	-	0%
Administrative cost	16,908	7,385	5,332	5,000	3,226	1,774	5,000	-	5,000	0%	5,000	0%
Senior citizen building	944	-	-	1,500	-	1,500	1,500	-	1,500	0%	1,500	0%
Tourist center	-	-	-	1,000	-	1,000	1,000	-	1,000	0%	1,000	0%
Total general and administrative	479,615	434,183	375,727	276,500	339,327	52,173	391,500	115,000	391,500	591%	424,300	

**TOWN OF SIMMESPORT, LOUISIANA
GENERAL FUND EXPENDITURES
JUNE 30, 2023**

	2022										2023		
	ACTUAL	ACTUAL	ACTUAL	ORIGINAL	ACTUAL	ESTIMATED	TOTAL	PROPOSED	% CHANGE	PROPOSED	PROJECTED	% CHANGE	
	2019	2020	2021										ADOPTED
UNAUDITED	UNAUDITED	UNAUDITED											
Public safety													
Police protection													
Salaries	\$ 299,088	\$ 228,043	\$ 175,479	\$ 160,000	\$ 125,240	\$ 84,760	\$ 82,760	\$ 50,000	\$ 210,000	31%	\$ 210,000	0%	
Payroll taxes and benefits	23,297	29,286	13,583	12,000	9,621	8,379	18,000	6,000	18,000	50%	15,800	-12%	
Patrol car expense	9,602	1,382	7,549	5,000	4,205	5,795	10,000	5,000	10,000	100%	10,000	0%	
Police car fuel	17,266	22,414	11,710	12,000	11,032	10,968	22,000	10,000	22,000	83%	22,000	0%	
Legal and professional	4,539	4,458	-	-	-	-	-	-	-	0%	-	0%	
Telephone	5,201	7,069	2,254	5,000	-	5,000	5,000	-	5,000	0%	5,000	0%	
Town hall expense	3,390	485	432	-	-	-	-	-	-	0%	-	0%	
Supplies	2,124	168	2,318	7,500	1,296	6,204	7,500	-	7,500	0%	7,500	0%	
Miscellaneous	28,300	272	1,192	2,000	1,350	650	2,000	-	2,000	0%	2,000	0%	
Office supplies	1,940	922	-	-	1,009	(1,009)	-	-	-	0%	-	0%	
Software maintenance	10,067	2,941	12,990	3,000	2,270	730	3,000	-	3,000	0%	3,000	0%	
Dues and subscriptions	300	450	300	1,000	-	1,000	1,000	-	1,000	0%	1,000	0%	
Publications and printing	-	-	-	-	-	-	-	-	-	0%	-	0%	
Insurance	523	89,520	79,399	85,000	43,925	41,075	85,000	-	85,000	0%	85,000	0%	
Uniforms	2,007	1,899	2,471	2,000	322	1,678	2,000	-	2,000	0%	2,000	0%	
Prisoner rations	1,840	360	-	-	-	-	-	-	-	0%	-	0%	
Police academy/ travel	-	-	985	-	-	-	-	-	-	0%	-	0%	
Radar training	-	-	160	-	-	-	-	-	-	0%	-	0%	
Magistrate fees	37,648	17,837	15,008	24,000	16,191	7,809	24,000	-	24,000	0%	24,000	0%	
Medical expense	185	45	-	-	-	-	-	-	-	0%	-	0%	
Repairs and maintenance	1,638	2,483	(720)	-	1,615	385	2,000	2,000	2,000	100%	2,000	0%	
Travel	1,534	2,202	-	-	-	-	-	-	-	0%	-	0%	
Utilities	2,262	785	-	2,000	1,538	1,462	3,000	1,000	3,000	50%	3,000	0%	
Drug testing	254	118	-	-	-	-	-	-	-	0%	-	0%	
Supplemental pay	-	-	-	6,500	-	-	-	(6,500)	-	-100%	-	0%	
Equipment	33,735	-	-	1,000	-	1,000	1,000	-	1,000	0%	1,000	0%	
Lease office equipment	-	-	-	-	-	-	-	-	-	0%	-	0%	
Lease payments	17,956	136,700	-	-	-	-	-	-	-	0%	-	0%	
Materials and supplies	2,514	7,357	4,779	-	-	-	-	-	-	0%	-	0%	
Capital outlay	-	-	-	-	-	-	-	-	-	0%	-	0%	
Administrative cost	1,412	580	1,020	1,000	40	(40)	-	(1,000)	-	-100%	-	0%	
Total police protection	508,622	557,776	330,909	329,000	219,654	175,846	268,260	66,500	395,500	20%	393,300	-1%	
Fire protection													
Telephone	1,872	-	-	1,500	-	-	-	(1,500)	-	-100%	-	0%	
Utilities	3,282	1,149	-	4,500	-	-	-	(4,500)	-	-100%	-	0%	
Total fire protection	5,154	1,149	-	6,000	-	-	-	(6,000)	-	-200%	-	0%	
Total public safety	513,776	558,925	330,909	335,000	219,654	175,846	268,260	60,500	395,500	-180%	393,300	-1%	

TOWN OF SIMMESPORT, LOUISIANA
GENERAL FUND EXPENDITURES
JUNE 30, 2023

	2022										2023		
	ACTUAL	ACTUAL	ACTUAL	ORIGINAL	ACTUAL	ESTIMATED	TOTAL	PROPOSED	% CHANGE	PROPOSED	PROJECTED	% CHANGE	
	2019	2020	2021										ADOPTED
UNAUDITED	UNAUDITED	UNAUDITED											
Streets and drainage													
Salaries	\$ 57,465	\$ 145,370	\$ 69,723	\$ 64,000	\$ 76,171	\$ 73,829	\$ 150,000	\$ 86,000	\$ 150,000	134%	\$ 150,000	0%	
Payroll taxes and benefits	7,670	11,269	5,403	5,000	5,875	5,625	11,500	6,500	11,500	130%	11,300	-2%	
Tractor/backhoe fuel	1,391	-	-	1,000	-	1,000	1,000	-	1,000	0%	1,000	0%	
Town hall expense	2,548	1,003	-	-	-	-	-	-	-	0%	-	0%	
Repairs and maintenance	4,629	5,344	1,849	2,000	3,751	(1,751)	2,000	-	2,000	0%	2,000	0%	
Material and supplies	24,728	6,406	5,273	10,000	12,109	(2,109)	10,000	-	10,000	0%	10,000	0%	
Chemicals	705	-	-	1,000	-	1,000	1,000	-	1,000	0%	1,000	0%	
Truck expenses	721	-	-	1,000	-	1,000	1,000	-	1,000	0%	1,000	0%	
Truck fuel	3,500	808	-	1,000	-	1,000	1,000	-	1,000	0%	1,000	0%	
Street lights	-	-	-	45,000	34,615	25,385	60,000	15,000	60,000	33%	60,000	0%	
Miscellaneous	94,160	-	-	-	-	-	-	-	-	0%	-	0%	
Equipment fund	862	-	-	-	-	-	-	-	-	0%	-	0%	
Legal and professional	473	-	-	1,000	1,000	-	1,000	-	1,000	0%	1,000	0%	
Uniforms	393	64	-	1,000	-	1,000	1,000	-	1,000	0%	1,000	0%	
Insurance	-	5,974	6,327	-	3,514	3,486	7,000	7,000	7,000	100%	7,000	0%	
Magistrate Fees - court cost	750	-	-	-	-	-	-	-	-	0%	-	0%	
Administrative Cost	200	400	445	-	56	(56)	-	-	-	0%	-	0%	
Telephone	6,022	509	-	1,000	-	1,000	1,000	-	1,000	0%	1,000	0%	
Utilites	76,829	26,651	-	50,000	-	-	-	(50,000)	-	-100%	-	0%	
Park expense	1,166	326	-	1,000	-	1,000	1,000	-	1,000	0%	1,000	0%	
Mardi gras	-	-	-	-	-	-	-	-	-	0%	-	0%	
Tractor/backhoe expense	8,579	1,557	10,030	-	1,538	(1,538)	-	-	-	0%	-	0%	
Tractor loan payments	13,911	2,856	41,552	-	-	-	-	-	-	0%	-	0%	
Tourist center expense	40	100	-	-	-	-	-	-	-	0%	-	0%	
Capital outlay	-	-	-	-	-	-	-	-	-	0%	-	0%	
Total street and drainage	306,742	208,637	140,602	184,000	138,629	109,871	248,500	64,500	248,500	35%	248,300	0%	
Total expenditures	\$ 1,300,133	\$ 1,201,745	\$ 847,238	\$ 795,500	\$ 697,611	\$ 337,889	\$ 908,260	\$ 240,000	\$ 1,035,500	30%	\$ 1,065,900	3%	

TOWN OF SIMMESPORT, LOUISIANA
SALES TAX FUND
JUNE 30, 2023

	2022										2023	
	ADOPTED 2019 UNAUDITED	ACTUAL 2020 UNAUDITED	ACTUAL 2021 UNAUDITED	ORIGINAL ADOPTED	ACTUAL DEC 2021	ESTIMATED REMAINING	TOTAL ESTIMATED	AMENDMENT	PROPOSED BUDGET	% CHANGE ORIGINAL VS. PROPOSED	PROJECTED	% CHANGE 2019 PROPOSED VS. 2020 PROJECTED
REVENUES												
Sales tax receipts	\$ 354,314	\$ 364,564	\$ 432,422	\$ 400,000	\$ 186,517	\$ 93,259	\$ 279,776	\$ 25,000	\$ 425,000	6%	\$ 425,000	0%
Interest on investments	-	-	-	-	-	-	-	-	-	0%	-	0%
Total revenues	354,314	364,564	432,422	400,000	186,517	93,259	279,776	25,000	425,000	6%	425,000	-
EXPENDITURES												
General Government												
Collection fees	-	-	-	5,000	-	-	-	-	5,000	0%	5,000	0%
Miscellaneous	77	-	-	-	-	-	-	-	-	0%	-	0%
Total expenditures	77	-	-	5,000	-	-	-	-	5,000	0%	5,000	0%
OTHER FINANCING SOURCES (USES)												
Transfers In (Out)												
General Fund	(560,255)	(364,051)	(373,138)	(405,250)	-	-	(430,000)	(50,000)	(455,250)	12%	(440,000)	-3%
Debt Service Fund	-	-	-	-	-	-	-	-	-	0%	-	0%
Total other financing sources (uses)	(560,255)	(364,051)	(373,138)	(405,250)	-	-	(430,000)	(50,000)	(455,250)	12%	(440,000)	-3%
Net changes in fund balance	(206,018)	513	59,284	(10,250)	186,517	93,259	(150,225)	(25,000)	(35,250)	244%	(20,000)	-43%
FUND BALANCE												
Beginning of year	206,018	-	513	59,797					59,797		24,547	
End of year	\$ -	\$ 513	\$ 59,797	\$ 49,547					\$ 24,547		\$ 4,547	

TOWN OF SIMMESPORT, LOUISIANA
WATER AND SEWER SYSTEM FUND
June 30, 2023

	2021			2022							2023	
	ACTUAL 2019 UNAUDITED	ACTUAL JUNE 2020 UNAUDITED	ACTUAL JUNE 2021 UNAUDITED	ORIGINAL ADOPTED	ACTUAL DEC 2022	ESTIMATED REMAINING	TOTAL ESTIMATED	AMENDMENT	PROPOSED BUDGET	% CHANGE ORIGINAL VS. PROPOSED	PROJECTED	% CHANGE 2019 PROPOSED VS. 2020 PROJECTED
REVENUES												
Water system												
Metered sales	\$ 250,567	\$ 233,536	\$ 240,743	\$ 240,000	\$ 130,953	\$ 134,047	\$ 265,000	\$ 25,000	\$ 265,000	10%	\$ 275,000	4%
Connection fees	-	3,231	-	-	-	-	-	-	-	0%	-	0%
Meter installation	749	-	-	-	-	-	-	-	-	0%	-	0%
Delinquent fees	9,017	7,585	-	-	-	-	-	-	-	0%	-	0%
Miscellaneous	1,981	583	-	-	-	-	-	-	-	0%	-	0%
Total water system revenues	262,314	244,935	240,743	240,000	130,953	134,047	265,000	25,000	265,000	10%	275,000	4%
Sewer system												
Sewer user charges	174,731	158,759	161,581	160,000	53,345	146,655	200,000	40,000	200,000	25%	188,000	-6%
Miscellaneous	13	-	-	-	-	-	-	-	-	-	-	-
Total sewer system revenues	174,744	158,759	161,581	160,000	53,345	146,655	200,000	40,000	200,000	25%	188,000	-6%
Total water and sewer system fund revenues	\$ 437,058	\$ 403,694	\$ 402,324	\$ 400,000	\$ 184,298	\$ 280,702	\$ 465,000	\$ 65,000	\$ 465,000	16%	\$ 463,000	0%

TOWN OF SIMMESPORT, LOUISIANA
WATER AND SEWER SYSTEM FUND
June 30, 2023

EXPENSES	2022											2023	
	ACTUAL	ACTUAL	ACTUAL	ORIGINAL	ACTUAL	ESTIMATED	TOTAL	PROPOSED	PROPOSED	% CHANGE	PROJECTED	% CHANGE	
	2019	JUNE 2020	JUNE 2021										ADOPTED
Water system expense													
Salaries	\$ 64,403	\$ 99,078	\$ 99,705	\$ 20,000	\$ 11,317	\$ 8,683	\$ 20,000	\$ -	\$ 20,000	0%	\$ 20,000	0%	
Payroll taxes and benefits	5,008		6,019	1,500	866	634	1,500	-	1,500	0%	1,500	0%	
Advertising	310	-	231	300	-	300	300	-	300	0%	-	-100%	
Depreciation	-			23,000	-	23,000	23,000	-	23,000	0%	23,000	0%	
Materials and supplies	17,934	93,012	82,531	8,000	12,265	11,735	24,000	16,000	24,000	200%	-	-100%	
Chemicals	3,170			50,000	4,329	5,671	10,000	(40,000)	10,000	-80%	-	-100%	
Repairs and maintenance	5,455	6,698	19,981	5,000	10,784	14,216	25,000	20,000	25,000	400%	-	-100%	
Telephone	1,143	5,110	-	4,000	-	-	-	(4,000)	-	-100%	-	0%	
Tractor expense	-	366	-	-	-	-	-	-	-	0%	-	0%	
Truck expense	986	-	-	1,000	73	427	500	(500)	500	-50%	-	-100%	
Truck fuel	8,361	11,859	8,664	5,000	4,905	5,095	10,000	5,000	10,000	100%	10,000	0%	
Fuel	1,540			1,500	243	257	500	(1,000)	500	-67%	-	-100%	
Miscellaneous	867	-	134	1,000	95	(95)	-	(1,000)	-	-100%	-	0%	
Utilities	8,764	3,043	-	10,000	9,546	10,455	20,000	10,000	20,000	100%	20,000	0%	
Insurance	5,205	23,289	6,426	6,000	3,514	3,486	7,000	1,000	7,000	17%	7,000	0%	
Meter usage fees - SP (40% collections)	-	-	87,393	45,000	21,513	23,487	45,000	-	45,000	0%	45,000	0%	
Engineering Fees	808	-	-	-	-	-	-	-	-	0%	-	0%	
Bank charges	20	8,055	-	-	-	-	-	-	-	0%	-	0%	
Travel	509	1,428	-	-	-	-	-	-	-	0%	-	0%	
Office expense	1,386	1,146	347	-	-	-	-	-	-	0%	-	0%	
Dues and subscriptions	465	900	27	-	400	(400)	-	-	-	0%	-	0%	
Drug testing	254	243	-	-	-	-	-	-	-	0%	-	0%	
Legal and auditing	15,320	6,958	100	-	-	-	-	-	-	0%	-	0%	
LADEQ oyster sanitation	-	-	-	500	2,769	231	3,000	2,500	3,000	500%	2,000	-33%	
Software maintenance	2,381	-	-	-	-	-	-	-	-	0%	-	0%	
Publications and printing	418	613	1,390	250	80	170	250	-	250	0%	-	-100%	
Uniforms	534	625	1,411	250	-	250	250	-	250	0%	-	-100%	
Permits	11,803			-	-	-	-	-	-	0%	-	0%	
Community center expense	1,500	1,412	-	-	-	-	-	-	-	0%	-	0%	
Town hall expenses	-	368	799	-	52	(52)	-	-	-	0%	-	0%	
Capital outlay	-	6,993	2,680	-	1,000	(1,000)	-	-	-	0%	-	0%	
Lease payments	4,292	4,212	-	-	-	-	-	-	-	0%	-	0%	
Total water system expenses	162,836	275,408	317,838	182,300	83,751	106,550	190,300	8,000	190,300	4%	128,500	-32%	

TOWN OF SIMMESPORT, LOUISIANA
WATER AND SEWER SYSTEM FUND
June 30, 2023

	2022										2023		
	ACTUAL	ACTUAL	ACTUAL	ORIGINAL	ACTUAL	ESTIMATED	TOTAL	PROPOSED	% CHANGE		PROJECTED	% CHANGE	
	2019	JUNE 2020	JUNE 2021						ADOPTED	DEC 2022			REMAINING
UNAUDITED	UNAUDITED	UNAUDITED											
Sewer system expenses													
Salaries	64,804	-	-	67,500	27,437	32,563	60,000	(7,500)	60,000	-11%	60,000	0%	
Payroll taxes and benefits	5,309	(6,309)	1,685	5,500	2,099	2,401	4,500	(1,000)	4,500	-18%	4,500	0%	
Depreciation	-	-	-	66,000	-	66,000	66,000	-	66,000	0%	66,000	0%	
Travel	-	-	-	500	-	500	500	-	500	0%	-	-100%	
Engineering fees	-	-	-	-	-	-	-	-	-	0%	-	0%	
Material and supplies	16,836	-	-	40,000	652	4,348	5,000	(35,000)	5,000	-88%	-	-100%	
Chemicals	6,626	-	-	2,000	-	2,000	2,000	-	2,000	0%	-	-100%	
Repairs and maintenance	8,507	-	-	10,000	5,670	4,330	10,000	-	10,000	0%	-	-100%	
Telephone	665	-	-	-	-	-	-	-	-	0%	-	0%	
Truck expense	60	-	-	-	-	-	-	-	-	0%	-	0%	
Miscellaneous	730	-	-	500	-	500	500	-	500	0%	-	-100%	
Legal and auditing	7,625	-	-	-	-	-	-	-	-	0%	-	0%	
Utilities	26,850	9,321	-	30,000	28,637	31,364	60,000	30,000	60,000	100%	60,000	0%	
Insurance	5,183	-	9,640	10,000	5,270	5,730	11,000	1,000	11,000	10%	11,000	0%	
Meter usage fees - SP (40% collections)	-	-	-	-	-	85,000	85,000	85,000	85,000	100%	85,000	0%	
Dues and subscriptions	360	-	-	-	-	-	-	-	-	0%	-	0%	
Truck fuel	409	-	312	-	-	-	-	-	-	0%	-	0%	
Tractor fuel	-	-	763	-	243	257	500	500	500	100%	-	-100%	
Office supplies	217	-	-	-	-	-	-	-	-	0%	-	0%	
Uniforms	96	-	-	-	-	-	-	-	-	0%	-	0%	
Total sewer system expenses	144,277	3,012	12,400	232,000	70,008	234,993	305,000	73,000	305,000	31%	286,500	-6%	

TOWN OF SIMMESPORT, LOUISIANA
WATER AND SEWER SYSTEM FUND
June 30, 2023

	2022							% CHANGE		2023		
	ACTUAL 2019	ACTUAL JUNE 2020	ACTUAL JUNE 2021	ORIGINAL ADOPTED	ACTUAL DEC 2022	ESTIMATED REMAINING	TOTAL ESTIMATED	AMENDMENT	PROPOSED BUDGET	ORIGINAL VS. PROPOSED	PROJECTED	% CHANGE 2019 PROPOSED VS. 2020 PROJECTED
	UNAUDITED	UNAUDITED	UNAUDITED									
General and administrative expenses												
Salaries	-	-	-	27,000	5,243	6,757	12,000	(15,000)	12,000	-56%	20,000	67%
Payroll taxes and benefits	-	-	-	1,200	866	834	1,700	500	1,700	42%	1,500	-12%
Legal and auditing	-	750	21	-	-	-	-	-	-	0%	-	0%
Office supplies	-	-	-	-	-	-	-	-	-	0%	-	0%
Repairs and maintenance	-	-	-	-	-	-	-	-	-	0%	-	0%
Materials and supplies	-	-	1,074	-	-	-	-	-	-	0%	-	0%
Interest income	-	-	-	-	-	-	-	-	-	0%	-	0%
Total general and administrative expenses	-	750	1,095	28,200	6,109	7,591	13,700	(14,500)	13,700	-51%	21,500	57%
Total expenditures	307,113	279,170	331,333	442,500	159,867	349,133	509,000	66,500	509,000	15%	436,500	-14%
OPERATING TRANSFERS IN (OUT)												
General Fund	-	(146,395)	(104,067)	(120,000)	-	-	(160,000)	(40,000)	(160,000)	33%	(120,000)	-25%
Sales Tax Fund	-	-	-	-	-	-	-	-	-	0%	-	0%
Debt Service Fund	-	-	-	-	-	-	-	-	-	0%	-	0%
Natural Gas Fund	-	-	-	-	-	-	-	-	-	0%	-	0%
Water & Sewer Fund	-	-	-	-	-	-	-	-	-	0%	-	0%
Capital Outlay Fund	-	-	-	-	-	-	-	-	-	0%	-	0%
Total transfers in (out)	-	(146,395)	(104,067)	(120,000)	-	-	(160,000)	(40,000)	(160,000)	33%	(120,000)	-25%
Excess revenues and transfers in over expenses and transfers out	129,945	(21,871)	(33,076)	(162,500)	24,431	(68,431)	(204,000)	(41,500)	(204,000)	26%	(93,500)	-54%
FUND BALANCE												
Beginning of year	1,693,247	1,823,192	1,801,321	1,801,321					1,801,321		1,597,321	
End of year	<u>\$ 1,823,192</u>	<u>\$ 1,801,321</u>	<u>\$ 1,768,245</u>	<u>\$ 1,638,821</u>					<u>\$ 1,597,321</u>		<u>\$ 1,503,821</u>	

TOWN OF SIMMESPORT, LOUISIANA
NATURAL GAS SYSTEM FUND
JUNE 30, 2023

	2022										2023	
	ACTUAL	ACTUAL	ACTUAL	ORIGINAL	ACTUAL	ESTIMATED	TOTAL	AMENDMENT	PROPOSED	% CHANGE	PROJECTED	% CHANGE
	2019	2020	2021									
UNAUDITED	UNAUDITED	UNAUDITED										
REVENUES												
Charges for services	\$ 180,979	\$ 176,383	\$ 160,152	\$ 160,000	\$ 41,598	\$ 143,402	\$ 185,000	\$ 25,000	\$ 185,000	16%	\$ 190,000	3%
Penalties and service charges	7,299	5,119	304	-	174	26	200	200	200	100%	-	-100%
Miscellaneous	188	16,492	3,052	-	-	-	-	-	-	0%	-	0%
Total revenues	\$ 188,466	\$ 197,994	\$ 163,508	\$ 160,000	\$ 41,772	\$ 143,428	\$ 185,200	\$ 25,200	\$ 185,200	116%	\$ 190,000	3%
EXPENSES												
Distribution expenses												
Salaries	\$ 25,737	\$ 38,638	\$ 53,315	\$ 40,000	\$ 11,324	\$ 12,676	\$ 24,000	\$ (16,000)	\$ 24,000	-40%	\$ 50,000	108%
Payroll taxes and benefits	2,005	1,035	3,942	3,000	866	934	1,800	(1,200)	1,800	-40%	3,800	111%
Legal and auditing	16,228	4,458	-	-	-	-	-	-	-	0%	-	0%
Dues and subscriptions	14	-	-	1,000	24	476	500	(500)	500	-50%	500	0%
Engineering fees	1,575	-	-	-	-	-	-	-	-	0%	-	0%
Materials and supplies	7,422	21,838	9,514	8,000	3,488	4,512	8,000	-	8,000	0%	8,000	0%
Cost of natural gas	60,526	41,746	78,693	60,000	34,600	35,400	70,000	10,000	70,000	17%	75,000	7%
Meter readings	88	-	-	-	-	-	-	-	-	0%	-	0%
Repairs and maintenance	3,777	6,958	3,561	4,000	875	3,125	4,000	-	4,000	0%	4,000	0%
Depreciation	-	-	-	28,500	-	28,500	28,500	-	28,500	0%	28,500	0%
Drug testing	469	243	-	-	-	-	-	-	-	0%	-	0%
Miscellaneous	9,408	3,703	4,402	5,000	200	800	1,000	(4,000)	1,000	-80%	1,000	0%
Insurance	14,632	17,746	10,711	15,000	5,856	9,144	15,000	-	15,000	0%	15,000	0%
Office supplies	1,515	510	217	-	1,017	(1,017)	-	-	-	0%	-	0%
Publications and printing	2,399	-	-	-	-	-	-	-	-	0%	-	0%
Software maintenance	1,655	-	-	-	-	-	-	-	-	0%	-	0%
Community Center	1,500	941	-	-	-	-	-	-	-	0%	-	0%
Capital outlay	-	-	287	-	-	-	-	-	-	0%	-	0%
Travel	2,624	-	-	-	-	-	-	-	-	0%	-	0%
Telephone	640	2,663	-	-	-	-	-	-	-	0%	-	0%
Truck fuel	7,423	8,737	2,227	2,500	815	1,185	2,000	(500)	2,000	-20%	2,500	25%
Fuel	3,353	504	775	2,500	-	-	-	(2,500)	-	-100%	-	0%
Uniforms	115	454	-	500	-	500	500	-	500	0%	-	-100%
Tractor expense	7	224	-	-	-	-	-	-	-	0%	-	0%
Rural development	-	-	600	-	-	-	-	-	-	0%	-	0%
Town hall expenses	-	2,158	1,227	-	-	-	-	-	-	0%	-	0%
Lease payments	1,345	-	-	-	-	-	-	-	-	0%	-	0%
Total distribution expenses	164,457	152,556	169,471	170,000	59,065	96,235	155,300	(14,700)	155,300	-9%	188,300	21%

**TOWN OF SIMMESPORT, LOUISIANA
NATURAL GAS SYSTEM FUND
JUNE 30, 2023**

	ACTUAL 2019 UNAUDITED	ACTUAL 2020 UNAUDITED	ACTUAL 2021 UNAUDITED	ORIGINAL ADOPTED	2022				PROPOSED BUDGET	% CHANGE ORIGINAL VS. PROPOSED	2023	
					ACTUAL DEC 2022	ESTIMATED REMAINING	TOTAL ESTIMATED	AMENDMENT			2019 PROPOSED VS. 2020 PROJECTED	% CHANGE 2019 PROPOSED VS. 2020 PROJECTED
General and administrative expense												
Salaries	-	\$ -	\$ -	9,000	5,243	4,757	10,000	1,000	10,000	11%	20,000	100%
Payroll taxes and benefits	-	-	-	750	410	340	750	-	750	0%	1,500	100%
Total general and administrative expenses	-	-	-	9,750	5,653	5,097	10,750	1,000	10,750	10%	21,500	100%
Total expenses	\$ 164,457	\$ 152,556	\$ 169,471	\$ 179,750	\$ 64,718	\$ 101,332	\$ 166,050	\$ (13,700)	\$ 166,050	-8%	\$ 209,800	26%
OTHER FINANCING USES												
Operating transfers in (out)												
General Fund	-	(18,588)	(13,959)	(20,000)	-	-	-	(5,000)	(25,000)	25%	(20,000)	-20%
Sales Tax	-	-	-	-	-	-	-	-	-	0%	-	0%
Debt Service	-	-	-	-	-	-	-	-	-	0%	-	0%
Water and Sewer Fund	-	-	-	-	-	-	-	-	-	0%	-	0%
Capital Outlay Fund	-	-	-	-	-	-	-	-	-	0%	-	0%
Total transfers in (out)	-	(18,588)	(13,959)	(20,000)	-	-	-	(5,000)	(25,000)	25%	(20,000)	-20%
Excess (deficiency) of revenues and transfers in over expenses and transfers out	24,009	26,850	(19,922)	(39,750)	(22,946)	42,096	19,150	33,900	(5,850)	-85%	(39,800)	580%
FUND BALANCE												
Beginning of year	211,566	235,575	80,649	80,649					80,649		74,799	
End of year	\$ 235,575	\$ 262,425	\$ 60,727	\$ 40,899					\$ 74,799		\$ 34,999	