



City of Gonzales

Fiscal Year 2024 Budget



Adopted Version - 5/08/2023





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INTRODUCTION



Budget Address

Fiscal Year 2023-2024

These budgets reflect a projection of the requirements necessary to ensure that the City of Gonzales continues to provide the level of services it currently provides. There are some assumptions that must be set forth that are relative to the overall operation of the city. Those assumptions are detailed below.

Sales Tax Budget

Sales taxes account for nearly 70% of the revenues in the General Fund and a substantial portion of the revenues in the Capital Outlay Fund. The administration watches sales tax revenue as an important indicator of the city's ability to provide services in the future. The administration projects that the city will collect \$18,075,000 in sales taxes in the 2023-2024 fiscal year compared to \$17,380,000 budgeted in the previous year. This represents a 4.00% increase in sales tax revenue.

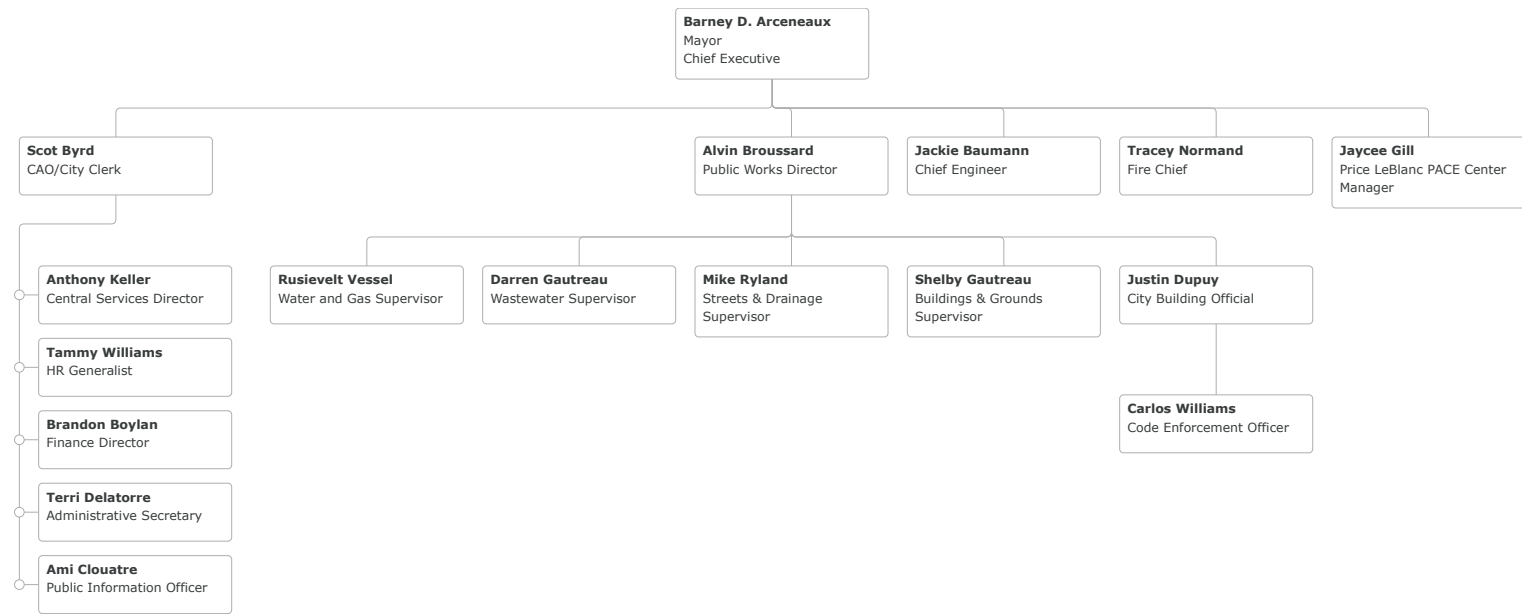
We base this increase on consistent sales tax activity showing month over month increases during the current fiscal year within this range and promising permitting of new sales tax generating facilities within the City in recent months.

Sales Tax Budget Six Year History

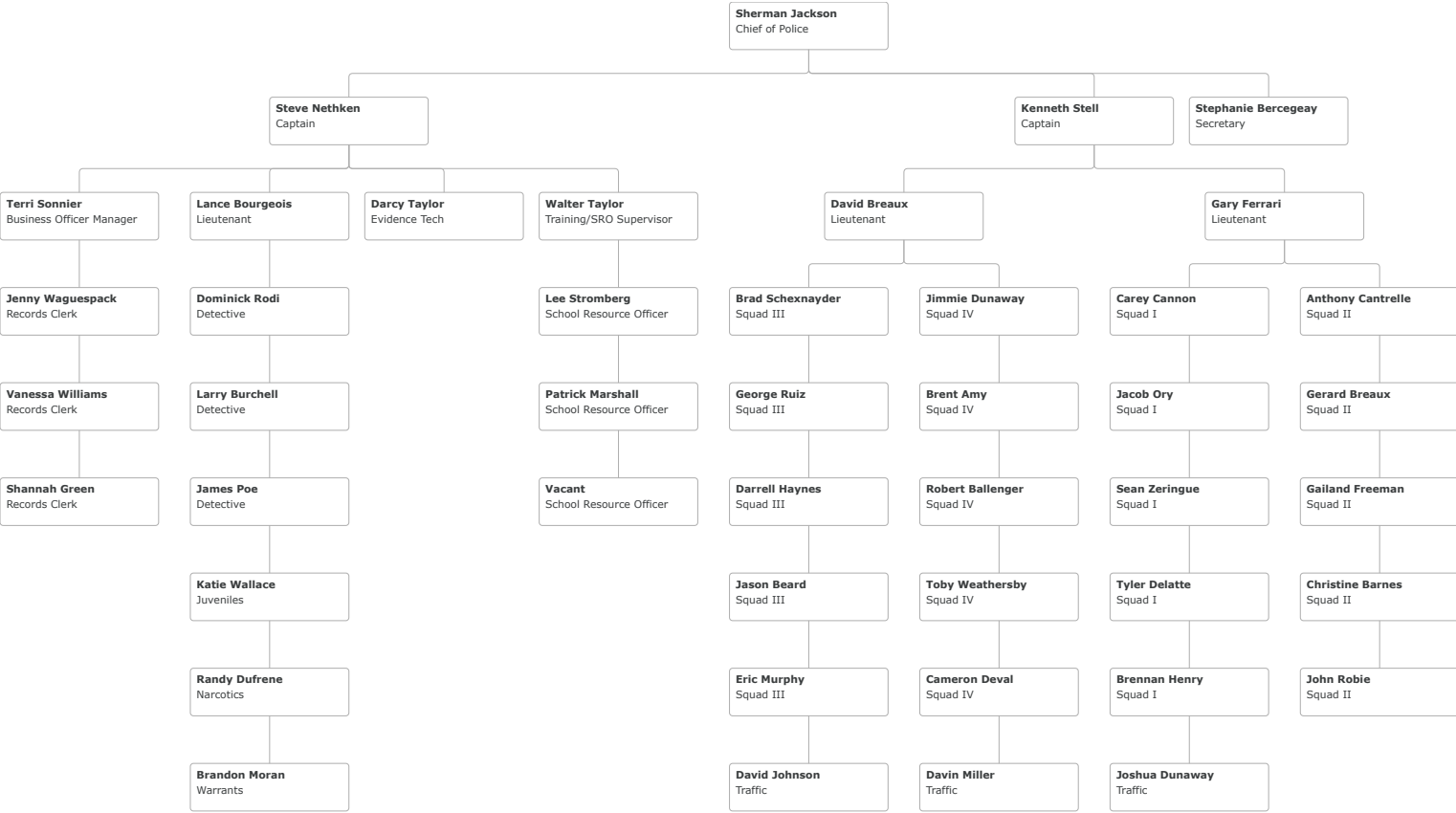
Fiscal Year	Sales Tax Collections	%Increase from Prior Year
FY 2024	\$18,075,000	4.00%
FY 2023	\$17,380,000	10.00%
FY 2022	\$15,800,000	6.04%
FY 2021	\$14,900,000	0.68%
FY 2020	\$14,800,000	1.37%
FY 2019	\$14,600,000	-3.39%



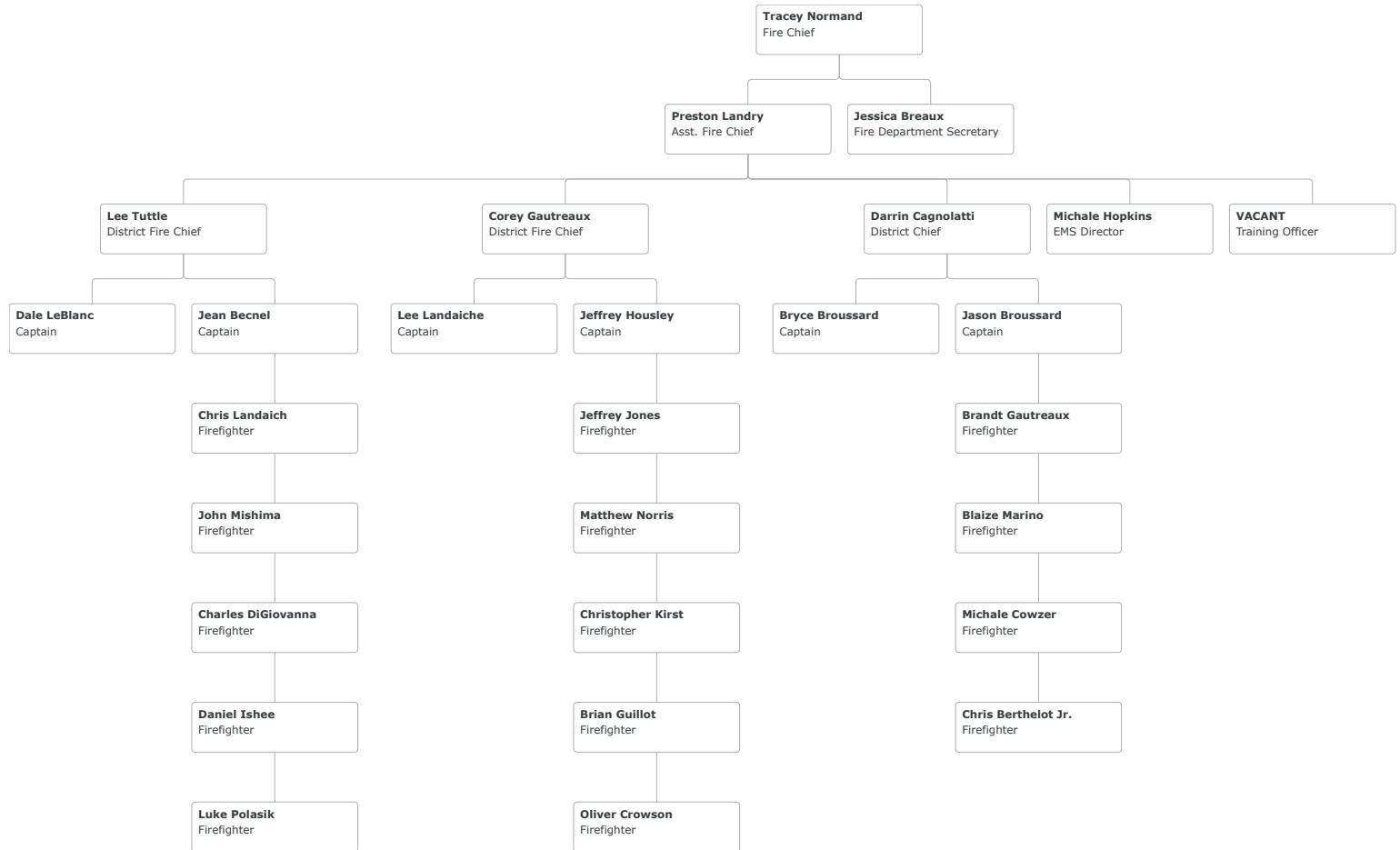
City Organizational Chart



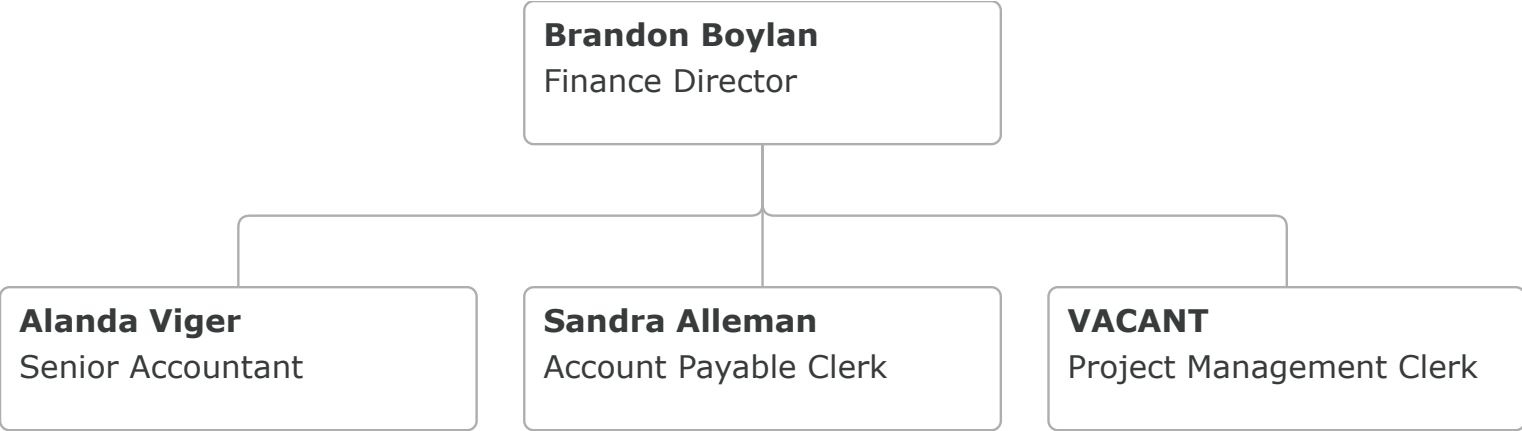
Police Department Organizational Chart



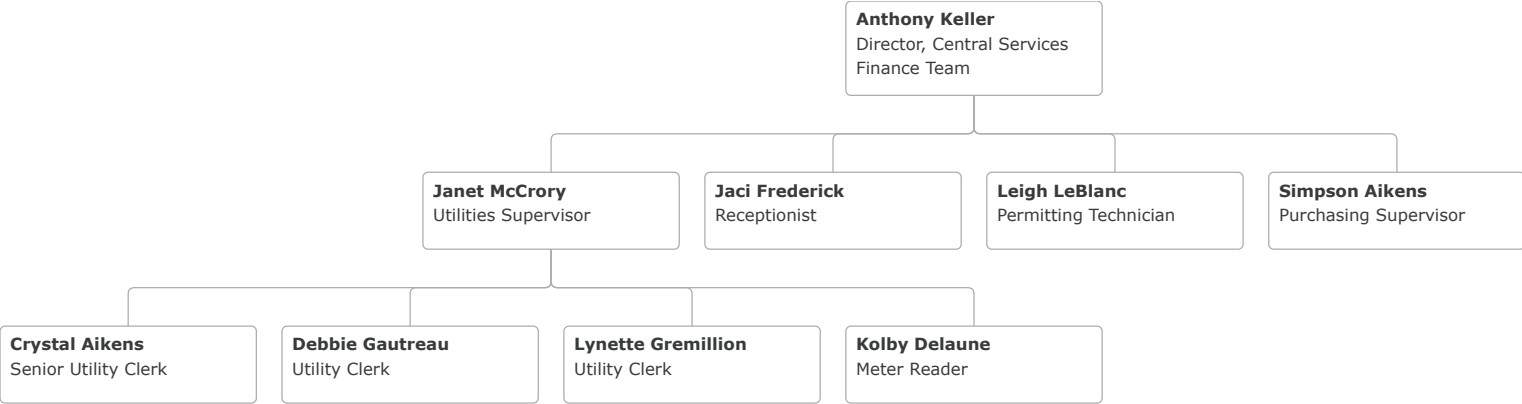
Fire Department Organizational Chart



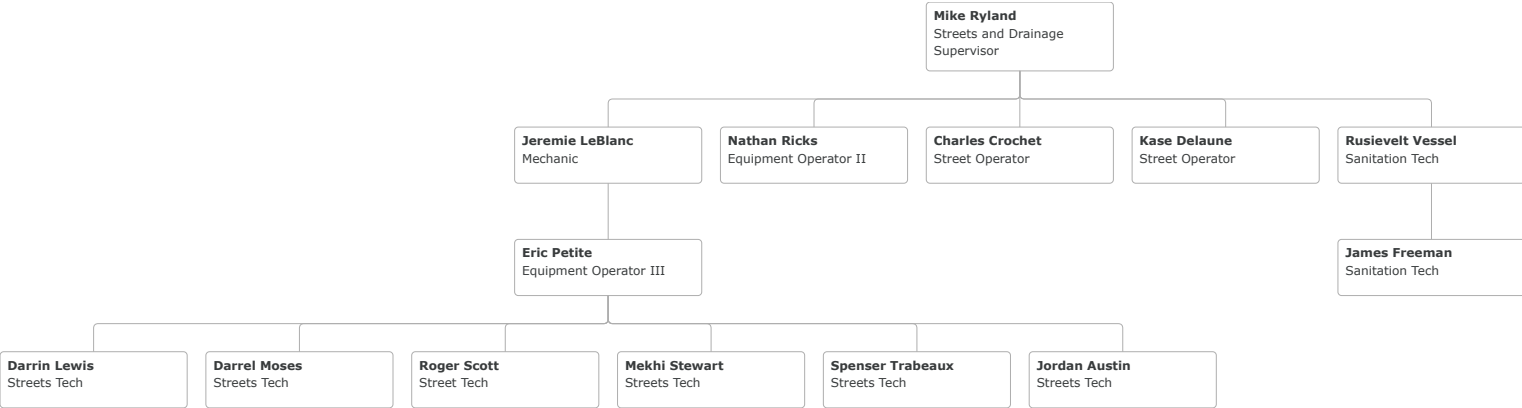
Finance Department Organizational Chart



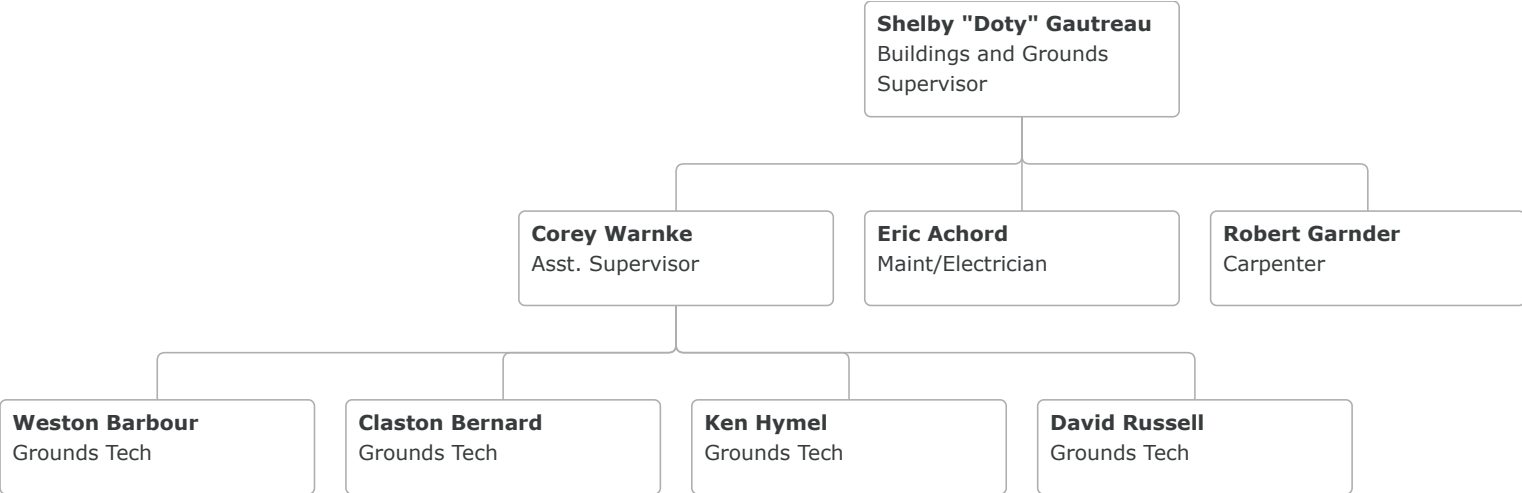
Central Services Organizational Chart



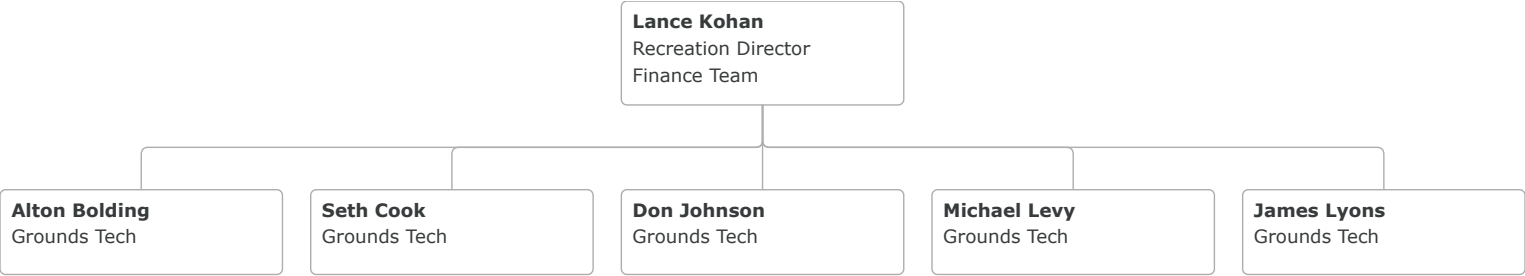
Streets and Drainage Department Organizational Chart



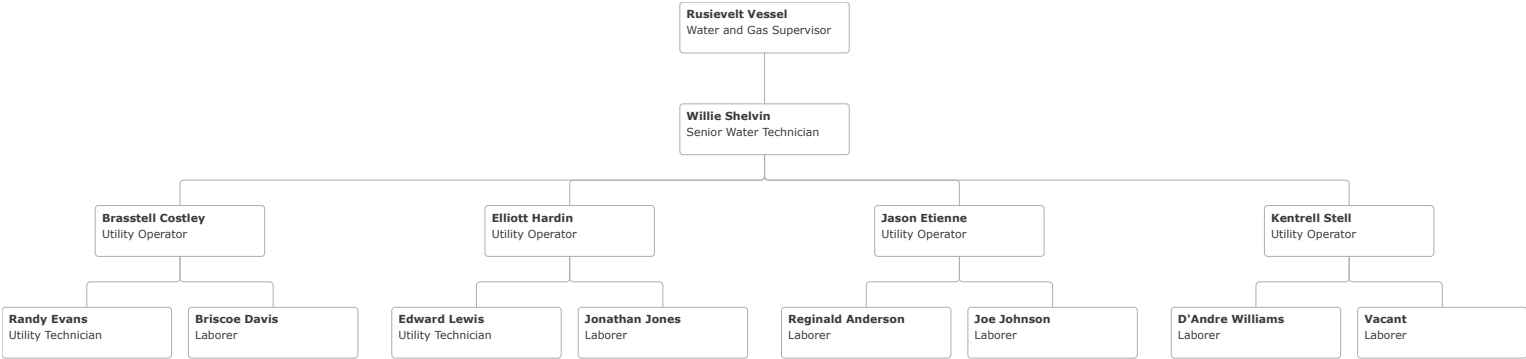
Buildings and Grounds Department Organizational Chart



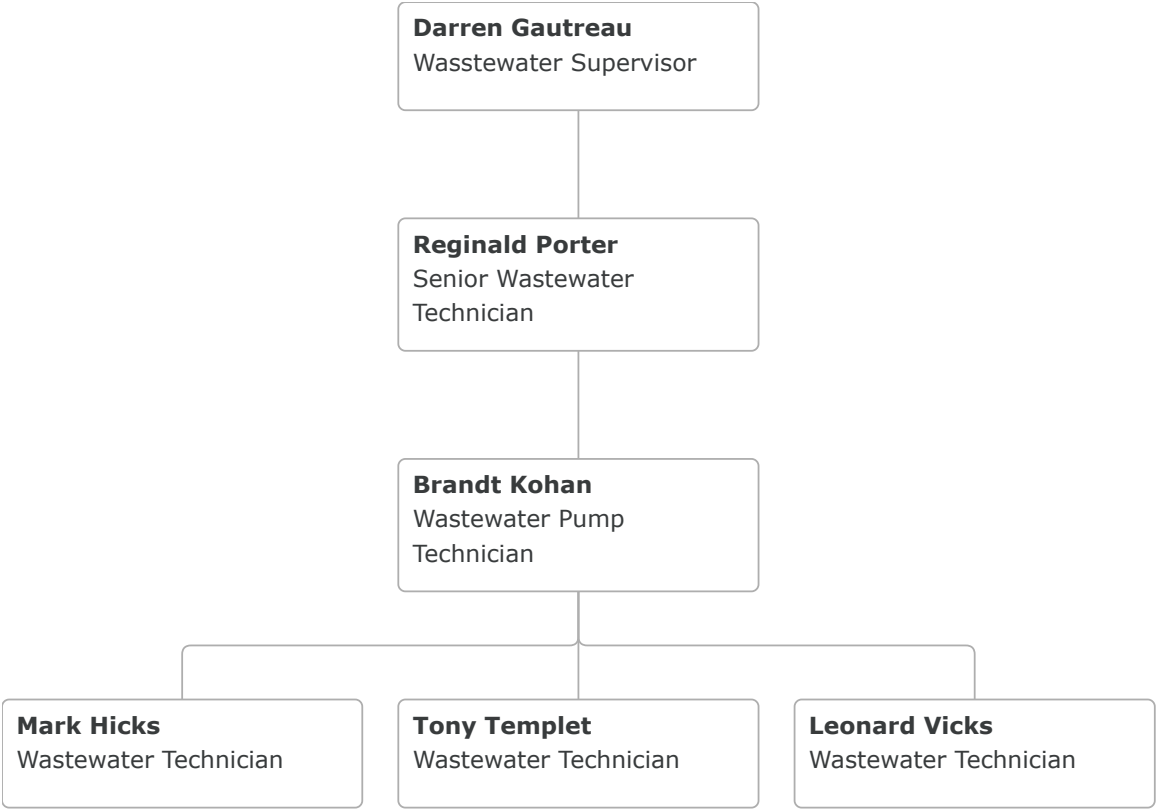
Recreation Department Organizational Chart



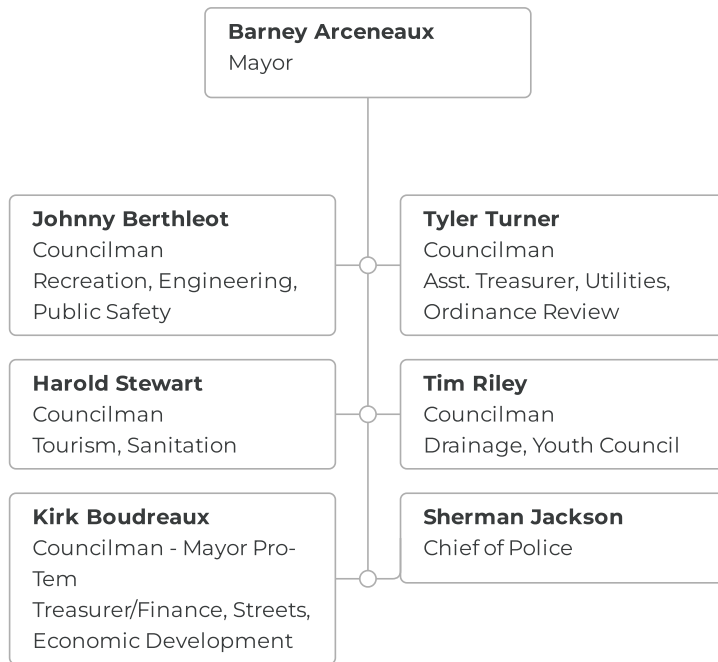
Water and Gas Department Organizational Chart



Wastewater Department Organizational Chart



City of Gonzales Elected Officials



Fund Structure

General Fund. The basis of budgeting and accounting for the General Fund is consideration of current financial resources and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. The City considers all revenues reported in the government funds to be available if the revenues are collected within sixty days after year-end. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt. Property taxes, sales taxes, franchise taxes, licenses, grants and interest are considered susceptible to accrual. All other revenues are considered to be measurable and available only when cash is received.

Proprietary Fund. Proprietary funds (utility funds) are budgeted using the full accrual basis. The operating revenues, such as charges for services, are budgeted based on prior year history and number of active users. Non-operating revenues, such as investment earnings and sales tax revenues, are also included in the budgeting process for the proprietary funds.



Budget Timeline

Budget Procedures

The mayor has the overall responsibility for preparing, presenting and administering the annual budget for the general fund and all proprietary funds in accordance with the Local Budget Government Budget Act, La. R.S. 39:1301-1315.

The City's Mayor, Finance Director and City Clerk prepare a proposed budget message and budget, which is submitted to the City Council prior to the beginning of each fiscal year.

A summary of the budget is published and the public is notified that the proposed budget is available for public inspection.

A public hearing is held on the proposed budget at least two weeks after the publication of the public hearing.

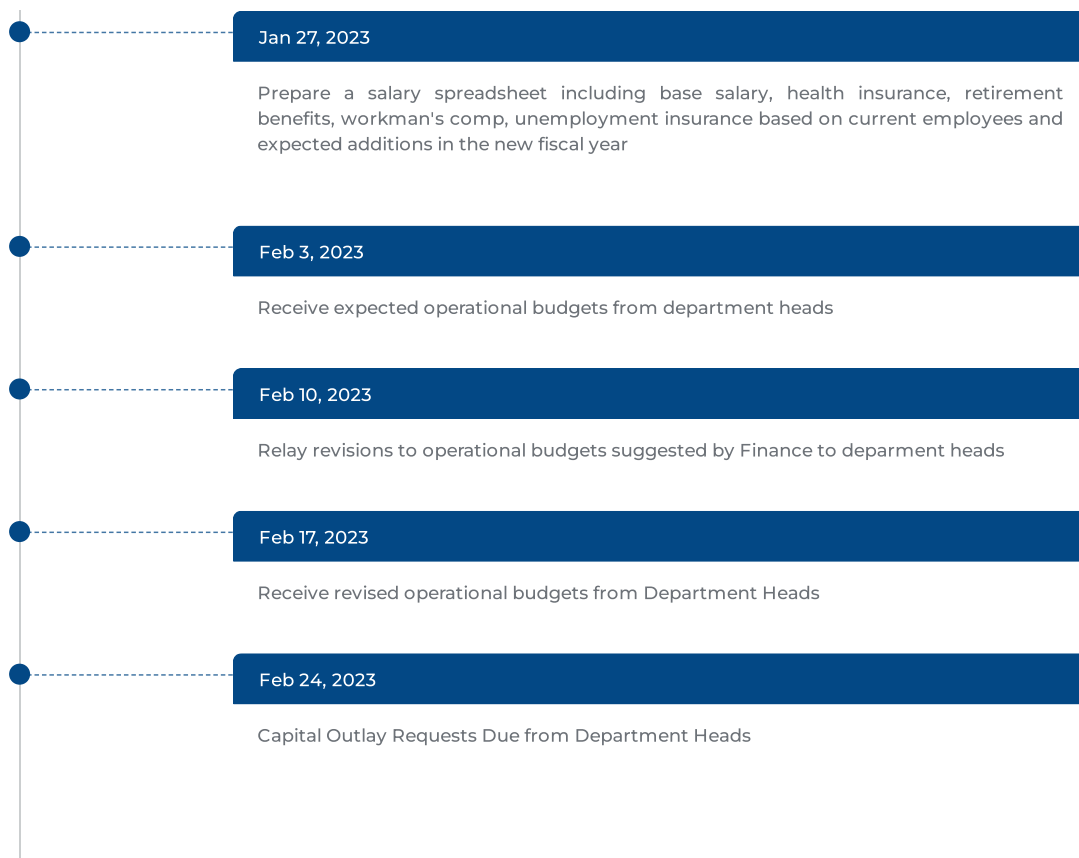
A public hearing is held. The budget ordinance is introduced by the City Council.

The budget ordinance is voted on by the City Council two weeks after being introduced.

Budget Amendment

1. Ensure that the City Council adopts a budget amendment (using the appropriate adoption instrument) in an open meeting upon receiving notifications of a 5% variance or a change in operations upon which the original budget was developed.

Timeline of Budget Process





BUDGET OVERVIEW



Executive Overview



The purpose of the budget is to properly allocate limited taxpayer resources to provide the highest quality of life for the City.

The City allocates approximately 60% of its General Fund budget, to provide police, fire and ambulance service to the community.

Maintaining our infrastructure, including streets, drainage, water, gas, sewer is our next highest priority.

We also allocate significant resources to recreation, tourism and community development.

Strategic Plan

In July 2018, the City adopted a seven-year strategic plan that was developed in collaboration with Ascension Economic Development and Louisiana Economic Development. The purpose of a strategic plan is to identify the most important goals to focus on. The vision statement for that document:

"Gonzales is a business and family-friendly city known for the availability of high-quality jobs and excellent schools. The quality of life is outstanding due to its many festivals and concerts in its entertainment district, its various recreational facilities and cultural activities. Gonzales is located centrally between Louisiana's two largest cities, connected to them by passenger rail."

Highlights of the goals for that document are:

1. Develop an event & conference center
2. Partner with other cities to begin rail transit
3. Add a full court basketball gym and community center to the City's recreational facilities
4. Develop a new road corridor in the Hospital District
5. Double the wastewater capacity for the City
6. Reduce blighted properties
7. Encourage redevelopment of the K-Mart, Galleries Plaza and old tire store at 44 & 30 owned by the Robert Family
8. Create more bike and walking connections
9. Help promote the RPCC Technical College



Short-term Factors

Inflation continues to be a challenge in preparing the budget. The costs of goods, particularly steel, medical supplies, fuel and maintenance costs & parts have escalated significantly. We have made appropriate allowances in those line items within the budget.

Recent increases in interest rates means that the City can expect more interest income on its investments. However, the administration expects that permitting and new housing starts will slow down, resulting in decreased permitting revenue.

Retirement expense continues to escalate, putting pressure on the City's ability to provide services as more funds are dedicated to maintaining our obligations for our employees' retirements. There was another increase in the City's contribution requirement for the police retirement system this year. In FY 2016-2017, the budgeted city contribution for retirement expense was \$1,972,000 and today it is \$3,188,000.



Priorities & Issues

PRICE LEBLANC PACE CENTER

The Price LeBlanc PACE (Performance, Arts, Conference & Events) Center's construction will be completed during this budget year and become operational. The Center is funded from operational revenue and a dedicated 2% hotel tax within the City. It is not expected to significantly impact the General Fund. Two new hotels are currently under development, which bodes well for the revenue expected to be generated to support the Center.

CARE CENTER

The CARE (Community, Activities, Recreation and Education) Center will begin construction during this budget year. It is not expected to be operational during this year. When it begins operations, it will have a moderate increase to the Recreation Department budget for its support. This is an important component of the City's strategic economic development strategy that was adopted in 2018. The City will receive \$3,000,000 in federal funds to help construct this \$6.3M facility. The City will invest \$3.3M of its Capital Outlay funds in this project.

ST. FRANCIS PKWY EXTENSION

This is an approximately \$4M project to build a road to help alleviate some traffic on Hwy 30 and to provide an alternate access by the hospital. The City has \$3.4M in funds contributed by the State of Louisiana and is required to provide a 20% match.

WASTEWATER PLANT CONVERSION TO SOLAR POWER

This project will primarily be in the design phase for this fiscal year. This is an important component to the City's Climate Action Plan adopted in 2023. The City will receive \$1,000,000 in federal funds to help finance this project.

BUILDING PERMITTING (MORTGAGE INTERESTS RATES)

The City has seen a dramatic decrease in residential permitting since interests rates have escalated. Accordingly, the administration has reduced the expected revenue from permitting.

SALES TAXES

The City continues to enjoy healthy sales tax revenues and permitting of new retail businesses expected to generate sales taxes continues to be robust. Nevertheless, the administration has taken a more cautious view this fiscal year in budgeting a smaller increase in sales taxes than last year when the federal government was making recovery dollars available.

COSTS OF OPERATING UTILITIES

The costs of operating our utility departments continues to increase as we comply with increasing regulation and safety requirements. In fiscal year 2023, the City conducted a rate study on our water system and concluded that we are covering the operating costs for the water department adequately with our fees for services and a portion of a dedicated sales tax. We will continue to monitor our rates and make adjustments as necessary to be assured that we can provide the service our citizens expect.



Personnel Changes

Retirement

The Municipal Employees Retirement System (MERS) employer portion of the retirement premium will remain the same, at 29.50%. The employer portion of the Municipal Police Employees Retirement System (MPERS) will increase by 3.10%, from 31.25% to 34.35%, a very substantial increase.

Continuing increases in pension costs continue to burden the City's ability to expand the number of personnel and provide services.

Personnel Requests

The administration has included a 3% cost of living increase to help our dedicated employees maintain their standard of living, effective the payroll period beginning June 7, 2023.

The administration is asking for one position: Project and Contract Management Clerk. This position is to manage document and reporting requirements for utilities (water, gas and sewer), engineering, state and federally funded construction requirements, contract accounting management and development agreements for planning.

The Fire Department has requested a new training officer due to increasing demands in maintaining state and federal requirements. Additionally, call volume has increased as the City has grown and this additional support is needed to allow the time needed for preparation and presentation of required training. Modest pay increases were made for the rank of Captain to meet current statutory requirements. The Assistant Chief pay range has been adjusted to be comparable to other similar rank pay ranges.

Health Insurance

The City's health insurance budget is expected to moderately decrease from \$1,996,000 to \$1,760,000 in the upcoming year, or \$235,000, which represents a 11.8% decrease from last year. The City added an additional option of a Local Network in addition to the National Network for this fiscal year. Employees selecting the Local Network contribute the same as before and those selecting the National Network contribute slightly more. This is the first increase in employee contributions in 7 years, despite ever increasing costs for healthcare coverage.

Monthly budgeted health insurance premiums are listed below:

Employee Health Insurance Contributions

Coverage	Monthly Rate	Bi-Weekly	Monthly Rate	Bi-Weekly
	Local Hospital Network		National PPO Network	
Single Coverage	\$150.00	\$69.23	\$175.00	\$80.77
Family	\$350.00	\$161.54	\$450.00	\$207.69
Participant + Spouse	\$325.00	\$150.00	\$400.00	\$184.62
Participant + Child	\$300.00	\$138.46	\$350.00	\$161.54



UTILITY FUND BUDGET

Natural Gas

We are projecting that the city will spend approximately \$1,080,000 purchasing natural gas for FY 2023-2024. The city's gas sales are projected to be approximately \$1,845,000. Although we have more customers, the price of gas has gone down modestly, so we project expense and revenue to be about the same.

The city's cost of operating the Gas Department is projected to be approximately 2,213,500. The natural gas rate charged by the city is a function of the price paid by the city for gas and the cost of operating the city's gas department broken down by MCF.

Utility Rates

The City completed a water rate study in January of 2023. This study concluded that our current rates, with the current provision for inflation and supplemented by a dedicated sales tax, were sufficient to maintain the system in good order.

Sewer rates will increase 5% and water rates will increase 3% to keep up with inflation and the increased costs of operating the system.

DEBT

DEQ STATE REVOLVING LOAN

The city currently has one outstanding loan with the DEQ State Revolving Loan Fund for Wastewater Improvements. The improvements were completed in 2020. The current loan balance is \$9,090,472.

In accordance with bond covenants, the city has established a "Series 2014 Bond Reserve Fund" and a "Utility Fund Investment Account", both serving the purpose of securing future loan payments in case of impending default. Current balances in these accounts total \$505,066.

LDH STATE REVOLVING LOAN

The city currently has one outstanding loan with the LDH State Revolving Loan Fund for Water System Improvements related to replacing and relocating our main water line on Roddy Road. The improvements were completed in 2022. The current loan balance is \$1,693,702.

In accordance with bond covenants, the city has established a "Series 2022 Bond Reserve Fund" for the purpose of securing future loan payments in case of impending default. Current balances in these accounts total \$98,827.

HANCOCK WHITNEY CONFERENCE CENTER LOAN

The city currently has one outstanding loan with Hancock Whitney Bank for the construction loan related to building the Price LeBlanc PACE Center, which is currently in progress. The current loan balance is \$88,392.

In accordance with bond covenants, the city has established a "Hancock Whitney PACE Center Loan Reserve" for the purpose of securing future loan payments in case of impending default. Current balances in these accounts total \$175,314.



CAPITAL OUTLAY BUDGET

The city is proposing a Capital Outlay Budget of \$27,812,651.

The proposed Capital Outlay Budget is highlighted by \$7.3 million in proposed construction of a new performing arts, conference and events center. \$4,500,000 of this work will be financed by a loan, \$1,500,000 will be funded by a donation from the Price LeBlanc family members to honor his memory, \$3,323,000 will be funded by the Tanger Mall Economic Development Fund and \$1,810,000 will be funded by hotel tax collections received to date. Construction is underway and expected to be complete in October/November of 2023.

The city has budgeted \$8.21 million for various road improvement projects, including \$2,800,000 for the St. Francis Parkway Extension project, \$2,940,000 for various road rehabilitation projects, \$1,000,000 for the Airline Hwy Superstreet Improvement Project, \$500,000 in Purpera Road Drainage Improvements.

The City plans to construct a \$6.2 million community center on Darla Avenue. We anticipate spending \$3,000,000 on construction in this budget year and completing the project in the next budget year.

The City Fire Department needs a new engine and new ambulance and the administration is requesting permission to place orders now. While not a part of this year's budget, these pieces of equipment have a long delivery time. After ordering, it is expected it could take between 30 and 36 months to take delivery. The City has substantial reserves to support funding these items. Approximate costs are:

Ambulance \$300,000

Fire Engine \$800,000

SUMMARY

The city administration has prepared this presentation to the best of our ability with the knowledge of the financial circumstances of the city and economic outlook for this time. We feel that we have herein fairly represented revenues and expenditures and the overall positive impact they will have on present and future endeavors of this administration.

It is the intent of this presentation to hereby grant the Mayor the power to administer these budgets within a margin of plus or minus 5%, this being presented in the interest of expediency, legality, and/or unforeseen and unplanned emergencies.



FUND SUMMARIES





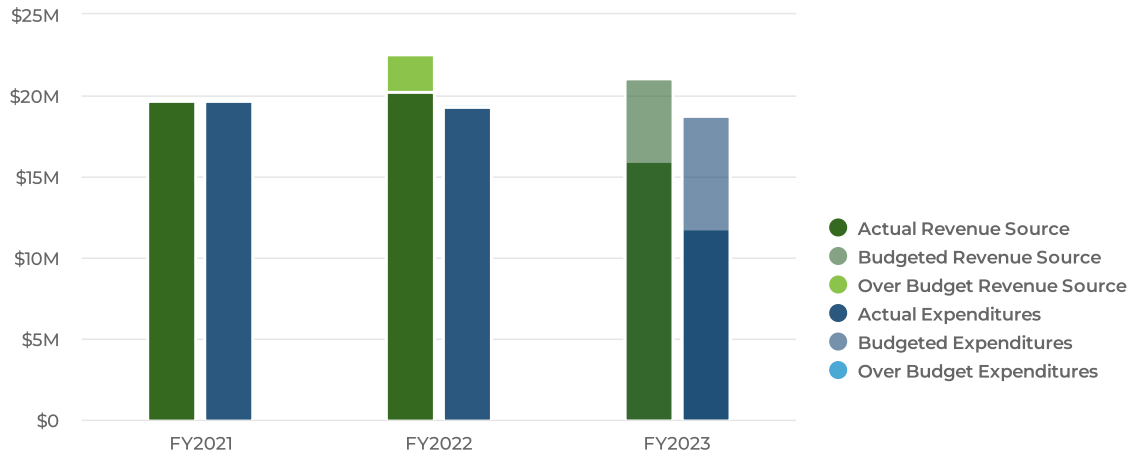
General Fund

The General Fund is the main operating fund for the City. It accounts for sources and uses of funds to provide services to the public, including public safety services such as police, fire and ambulance service. Public Safety services account for most of the expenditures in the General Fund.

Other services include streets, drainage, waste collection, code enforcement, business licenses, recreation and maintenance of city owned facilities.

Summary

The City of Gonzales is projecting N/A of revenue in FY2024, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 0% or N/A to N/A in FY2024.



Revenue by Fund

Name	FY2022 Actuals	FY2023 Original Budget	FY2023 Projected Actual	FY2024 Original Budget	FY2023 Original Budget vs. FY2024 Original Budget (% Change)
General Fund					
Taxes					
PROPERTY TAXES	\$863,804	\$1,050,000	\$1,051,793	\$1,050,000	0%
SALES TAX APPROPRIATIONS	\$9,511,899	\$8,690,000	\$9,351,739	\$9,038,000	4%
SALES TAX APPRO. (SERIES-	\$4,755,950	\$4,345,000	\$4,675,869	\$4,519,000	4%
BEER TAX	\$46,321	\$44,000	\$45,843	\$44,000	0%
Total Taxes:	\$15,177,974	\$14,129,000	\$15,125,244	\$14,651,000	3.7%
Permits, Fees & Licenses					
INSURANCE PREMIUM TAX	\$403,887	\$410,000	\$408,630	\$410,000	0%
CONTRACTOR'S LICENSE	\$42,625	\$42,000	\$46,200	\$42,000	0%
OCCUPATIONAL LICENSE	\$907,705	\$885,000	\$940,630	\$925,000	4.5%
BUILDING PERMITS	\$283,079	\$220,000	\$438,175	\$220,000	0%



Name	FY2022 Actuals	FY2023 Original Budget	FY2023 Projected Actual	FY2024 Original Budget	FY2023 Original Budget vs. FY2024 Original Budget (% Change)
LIQUOR & BEER PERMITS	\$9,890	\$13,000	\$16,403	\$13,000	0%
FINES/FORFEITURES/COURT C	\$100,329	\$126,000	\$111,561	\$126,000	0%
GARBAGE FEES COLLECTED	\$11,823	\$12,500	\$10,042	\$12,500	0%
Total Permits, Fees & Licenses:	\$1,759,339	\$1,708,500	\$1,971,640	\$1,748,500	2.3%
Franchise Fees					
FRANCHISE FEES - ENTERGY	\$1,026,427	\$795,000	\$1,007,131	\$1,000,000	25.8%
FRANCHISE FEES - CABLE/TE	\$241,135	\$215,000	\$240,988	\$240,000	11.6%
FRANCHISE FEES - ATMOS	\$18,238	\$11,500	\$19,076	\$11,500	0%
Total Franchise Fees:	\$1,285,800	\$1,021,500	\$1,267,196	\$1,251,500	22.5%
Interest Income					
INSURANCE REIMBURSEMENTS	\$106,602	\$2,000	\$9,005	\$2,000	0%
INTEREST EARNED	-\$370,529	\$28,000	\$68,270	\$100,000	257.1%
Total Interest Income:	-\$263,928	\$30,000	\$77,275	\$102,000	240%
State Contracts					
STATE CONTRACTS	\$14,940	\$14,940	\$14,940	\$14,940	0%
Total State Contracts:	\$14,940	\$14,940	\$14,940	\$14,940	0%
Fire Dept Revenue					
POLICE DEPT REIMBURSEMENT	\$409		\$0		N/A
FIRE DEPT. PROPERTY TAX	\$534,988	\$650,000	\$679,271	\$650,000	0%
FIRE DISTRICT NO. 1 REVEN	\$120,000	\$120,000	\$120,000	\$120,000	0%
FIRE DEPT REVENUE	\$30,124	\$36,000	\$56,873	\$36,000	0%
AMBULANCE REVENUES	\$645,245	\$525,000	\$646,350	\$645,000	22.9%
Total Fire Dept Revenue:	\$1,330,767	\$1,331,000	\$1,502,493	\$1,451,000	9%
Miscellaneous Income					
DONATIONS - GENERAL	\$120,012		\$0		N/A
PLANNING & ZONING FEES	\$54,576	\$25,000	\$58,703	\$25,000	0%
TRANSFER FROM OTHER FUNDS	\$2,900		\$0		N/A
ALL OTHER REVENUES	-\$90	\$500	\$109	\$500	0%
SURPLUS SALES REVENUE	\$28,463	\$25,000	\$59,008	\$75,000	200%
RECREATION CONCESSION SAL	\$2,855	\$10,000	\$16,351	\$10,000	0%
SPRING BASEBALL REVENUE	\$48,217	\$35,000	\$36,350	\$35,000	0%
BASEBALL TOURNAMENT REVEN	\$2,136	\$3,000	\$2,287	\$3,000	0%



Name	FY2022 Actuals	FY2023 Original Budget	FY2023 Projected Actual	FY2024 Original Budget	FY2023 Original Budget vs. FY2024 Original Budget (% Change)
MAYOR'S PRAYER BREAKFAST		\$2,800	\$2,400	\$1,600	-42.9%
ALL ABILITIES SPONSORSHIP	\$700		\$0		N/A
FALL BASEBALL REVENUE	\$24,926	\$20,000	\$24,375	\$20,000	0%
DIXIE BASEBALL SPONSORSHI	\$8,014	\$3,000	\$6,500	\$3,000	0%
COACHES PITCH LEAGUE REVE	\$2,450		\$0		N/A
T BALL LEAGUE REVENUE	\$1,400	\$1,000	\$1,600	\$1,000	0%
BALLFIELD RENTALS	\$12,070		\$0		N/A
BASKETBALL REVENUE	\$14,015	\$12,000	\$13,100	\$12,000	0%
Total Miscellaneous Income:	\$322,644	\$137,300	\$220,783	\$186,100	35.5%
Grant Income					
GRANTS - POLICE - APSB	\$123,627	\$125,481	\$211,127	\$211,127	68.3%
GRANTS - POLICE - OLOL	\$188,828	\$122,000	\$471,116	\$450,000	268.9%
GRANTS - POLICE - MENTAL	\$81,713	\$82,000	\$73,206	\$82,000	0%
GRANTS - PD ODOCA	\$6,950	\$7,000	\$3,550	\$7,000	0%
GRANTS - POLICE GEN FUND	\$7,175	\$16,000	\$3,600	\$16,000	0%
GRANTS-PD-LCLE NON CAPITA	\$4,884		\$0		N/A
GRANTS - PD LHSC OT	\$12,082	\$30,000	\$9,551	\$30,000	0%
GRANTS - PD DEA	\$29,861	\$25,000	\$40,706	\$25,000	0%
GRANTS - PD OCDEF	\$2,507		\$0		N/A
GRANTS - FEMA	\$2,162,330		\$0		N/A
GRANTS - FIRE DEPT.	\$5,000		\$0		N/A
GRANTS - VISITORS ENTERP.	\$195,533	\$150,000	\$151,832	\$150,000	0%
GRANTS - PRIVATE	\$17,764		\$0		N/A
AMERICAN RESCUE PLAN	\$0	\$2,029,500	\$0	\$0	-100%
Total Grant Income:	\$2,838,253	\$2,586,981	\$964,688	\$971,127	-62.5%
Rental Revenue					
RENTALS - DMV	\$65,700	\$70,000	\$63,673	\$70,000	0%
RENTALS - CENTRO CRIST CH	\$9,250	\$8,400	\$10,800	\$8,400	0%
RENTALS- TENNIS PRO SHOP		\$2,400	\$0	\$2,400	0%
RENTALS - CIVIC CENTER	\$27,202	\$25,000	\$73,151	\$60,000	140%
RENTALS - CITY ROOM	\$9,675	\$6,000	\$7,163	\$6,000	0%
RENTALS - CITY ROOM ANNEX	\$6,900	\$3,000	\$4,500	\$3,000	0%
RENTALS - AMPHITHEATRE	\$3,300	\$2,000	\$2,700	\$2,000	0%
RENTALS - SPRAYGROUND GAZ	\$700	\$1,000	\$800	\$1,000	0%



Name	FY2022 Actuals	FY2023 Original Budget	FY2023 Projected Actual	FY2024 Original Budget	FY2023 Original Budget vs. FY2024 Original Budget (% Change)
RENTALS - CARVER PARK	\$0	\$6,000	\$300	\$1,000	-83.3%
Total Rental Revenue:	\$122,727	\$123,800	\$163,087	\$153,800	24.2%
Total General Fund:	\$22,588,515	\$21,083,021	\$21,307,346	\$20,529,967	-2.6%



City of Gonzales Police Officers Tyson Dennis and Pat Marshall talk about Halloween Safety and what it's like to be a Police Officer.



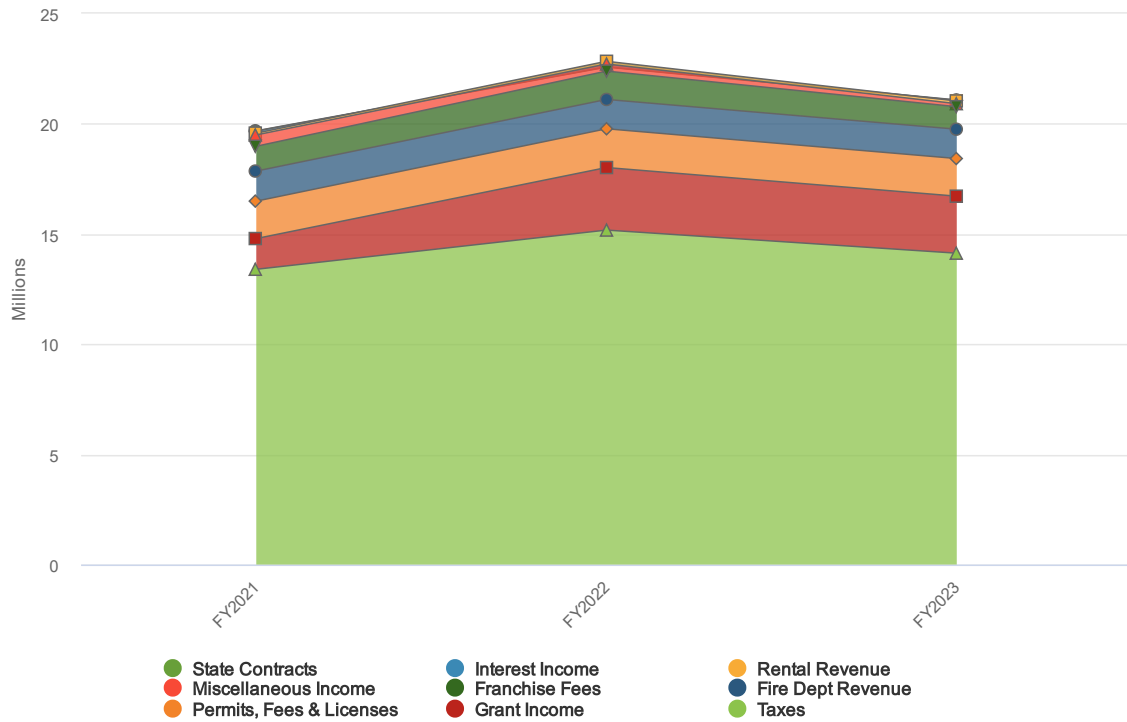
Our 4H supports your Class 1 Gonzales Fire Department.



Sanitation crew with grapple truck keeping our city beautiful.

Revenues by Source

Budgeted and Historical 2024 Revenues by Source

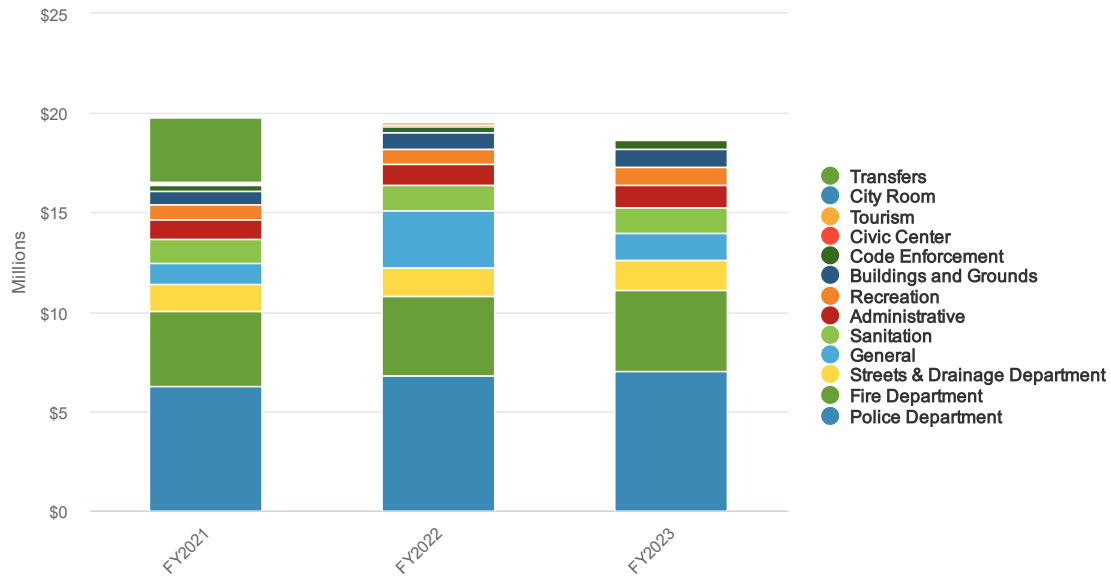


Name	FY2022 Actuals	FY2023 Original Budget	FY2023 Projected Actual	FY2024 Original Budget	FY2023 Original Budget vs. FY2024 Original Budget (% Change)
Revenue Source					
Taxes	\$15,177,974	\$14,129,000	\$15,125,244	\$14,651,000	3.7%
Permits, Fees & Licenses	\$1,759,339	\$1,708,500	\$1,971,640	\$1,748,500	2.3%
Franchise Fees	\$1,285,800	\$1,021,500	\$1,267,196	\$1,251,500	22.5%
Interest Income	-\$263,928	\$30,000	\$77,275	\$102,000	240%
State Contracts	\$14,940	\$14,940	\$14,940	\$14,940	0%
Fire Dept Revenue	\$1,330,767	\$1,331,000	\$1,502,493	\$1,451,000	9%
Miscellaneous Income	\$322,644	\$137,300	\$220,783	\$186,100	35.5%
Grant Income	\$2,838,253	\$2,586,981	\$964,688	\$971,127	-62.5%
Rental Revenue	\$122,727	\$123,800	\$163,087	\$153,800	24.2%
Total Revenue Source:	\$22,588,515	\$21,083,021	\$21,307,346	\$20,529,967	-2.6%



Expenditures by Function

Budgeted and Historical Expenditures by Function



Name	FY2022 Actuals	FY2023 Original Budget	FY2023 Projected Actual	FY2024 Original Budget	FY2023 Original Budget vs. FY2024 Original Budget (% Change)
Expenditures					
Fire Department					
Payroll					
SALARIES	\$1,852,773	\$1,880,000	\$1,879,955	\$2,065,500	9.9%
PART-TIME LABOR - FIRE	\$159,166	\$190,000	\$167,286	\$190,000	0%
OVERTIME	\$401,954	\$225,000	\$250,776	\$225,000	0%
RETIREMENT	\$546,055	\$557,000	\$597,886	\$595,000	6.8%
MEDICARE TAX	\$40,637	\$52,000	\$48,509	\$53,000	1.9%
WORKERS COMP INSURANCE	\$114,870	\$140,000	\$145,908	\$148,000	5.7%
HEALTH INSURANCE	\$365,058	\$397,000	\$388,938	\$360,000	-9.3%
Total Payroll:	\$3,480,513	\$3,441,000	\$3,479,257	\$3,636,500	5.7%
Supplies & Maintenance					
GAS & OIL	\$43,951	\$80,000	\$50,246	\$60,000	-25%
SUPPLIES & MAINTENANCE	\$50,000	\$55,000	\$66,048	\$65,000	18.2%
EMS SUPPLIES	\$89,153	\$80,000	\$93,878	\$100,000	25%
UNIFORMS	\$33,081	\$45,000	\$25,389	\$50,000	11.1%
EMS FEES	\$400	\$25,000	\$14,471	\$55,000	120%
DRUG TESTING/PHYSICALS-FI	\$683	\$5,000	\$999	\$10,000	100%
VEHICLE MAINTENANCE	\$95,805	\$65,000	\$59,314	\$75,000	15.4%
Total Supplies & Maintenance:	\$313,074	\$355,000	\$310,347	\$415,000	16.9%



Name	FY2022 Actuals	FY2023 Original Budget	FY2023 Projected Actual	FY2024 Original Budget	FY2023 Original Budget vs. FY2024 Original Budget (% Change)
Utilities					
UTILITIES	\$47,566	\$50,000	\$52,861	\$60,000	20%
Total Utilities:	\$47,566	\$50,000	\$52,861	\$60,000	20%
Insurance					
GENERAL INSURANCE	\$15,215	\$18,500	\$23,249	\$18,500	0%
LIABILITY INSURANCE	\$70,832	\$72,000	\$71,837	\$75,000	4.2%
PROPERTY INSURANCE	\$12,114	\$25,000	\$25,000	\$25,000	0%
Total Insurance:	\$98,161	\$115,500	\$120,086	\$118,500	2.6%
Education					
EDUCATION	\$10,708	\$28,000	\$27,598	\$28,000	0%
Total Education:	\$10,708	\$28,000	\$27,598	\$28,000	0%
Data Processing					
DATA PROCESSING - FIRE	\$48,407	\$50,000	\$48,864	\$50,000	0%
Total Data Processing:	\$48,407	\$50,000	\$48,864	\$50,000	0%
Community Development					
FIRE PREVENTION EDUCATION	\$2,405	\$3,000	\$2,605	\$5,000	66.7%
Total Community Development:	\$2,405	\$3,000	\$2,605	\$5,000	66.7%
Total Fire Department:	\$4,000,834	\$4,042,500	\$4,041,618	\$4,313,000	6.7%
Administrative					
Payroll					
SALARIES	\$600,184	\$612,000	\$611,337	\$670,000	9.5%
PART-TIME LABOR - ADMIN	\$31,883	\$39,000	\$34,720	\$40,000	2.6%
OVERTIME	\$4,485	\$2,500	\$7,531	\$5,000	100%
RETIREMENT	\$172,186	\$181,000	\$196,524	\$199,500	10.2%
MEDICARE TAX	\$9,524	\$12,000	\$10,339	\$13,000	8.3%
WORKERS COMP INSURANCE	\$2,413	\$4,900	\$1,980	\$5,000	2%
HEALTH INSURANCE	\$92,568	\$90,000	\$86,050	\$80,000	-11.1%
Total Payroll:	\$913,243	\$941,400	\$948,482	\$1,012,500	7.6%
Supplies & Maintenance					
SUPPLIES & MAINTENANCE	\$19,613	\$18,000	\$19,479	\$20,000	11.1%
UNIFORMS	\$10,524	\$7,800	\$7,756	\$8,500	9%
Total Supplies & Maintenance:	\$30,137	\$25,800	\$27,235	\$28,500	10.5%
Insurance					



Name	FY2022 Actuals	FY2023 Original Budget	FY2023 Projected Actual	FY2024 Original Budget	FY2023 Original Budget vs. FY2024 Original Budget (% Change)
LIABILITY INSURANCE	\$25,269	\$23,000	\$22,274	\$27,000	17.4%
PROPERTY INSURANCE	\$9,392	\$9,800	\$9,687	\$10,000	2%
Total Insurance:	\$34,662	\$32,800	\$31,961	\$37,000	12.8%
Education					
EDUCATION	\$2,533	\$10,000	\$10,545	\$12,500	25%
Total Education:	\$2,533	\$10,000	\$10,545	\$12,500	25%
Data Processing					
SOFTWARE/HARDWARE - ADMIN	\$20,224	\$25,000	\$41,559	\$25,000	0%
DATA PROCESSING - ADMIN	\$72,849	\$95,000	\$72,188	\$95,000	0%
BILLING - GF		\$7,000	\$6,981	\$7,000	0%
Total Data Processing:	\$93,072	\$127,000	\$120,728	\$127,000	0%
Total Administrative:	\$1,073,647	\$1,137,000	\$1,138,950	\$1,217,500	7.1%
Police Department					
Payroll					
SALARIES	\$3,580,280	\$3,625,000	\$3,861,488	\$4,404,000	21.5%
PART-TIME LABOR - POLICE	\$105,159	\$100,000	\$88,997	\$105,000	5%
OVERTIME	\$391,068	\$282,000	\$279,677	\$285,000	1.1%
RETIREMENT	\$972,140	\$1,086,000	\$1,080,475	\$1,337,000	23.1%
MEDICARE/FICA TAX	\$60,948	\$72,000	\$71,996	\$75,000	4.2%
WORKERS COMP INSURANCE	\$167,413	\$196,000	\$177,348	\$218,500	11.5%
HEALTH INSURANCE	\$614,777	\$685,000	\$617,081	\$580,000	-15.3%
Total Payroll:	\$5,891,785	\$6,046,000	\$6,177,062	\$7,004,500	15.9%
Legal & Professional					
DISTRICT ATTORNEY EXPENSE			\$0	\$25,000	N/A
Total Legal & Professional:			\$0	\$25,000	N/A
Supplies & Maintenance					
GAS & OIL	\$167,000	\$200,000	\$175,323	\$180,000	-10%
SUPPLIES & MAINTENANCE	\$131,160	\$127,000	\$126,263	\$127,000	0%
UNIFORMS	\$28,235	\$34,000	\$33,542	\$34,000	0%
VEHICLE MAINTENANCE	\$41,138	\$45,000	\$42,314	\$45,000	0%
AMMUNITION	\$26,268	\$37,000	\$36,026	\$37,000	0%
PD Evidence/Property Room			\$655		N/A
Total Supplies & Maintenance:	\$393,801	\$443,000	\$414,123	\$423,000	-4.5%
Utilities					
UTILITIES	\$163,849	\$150,000	\$188,950	\$180,000	20%



Name	FY2022 Actuals	FY2023 Original Budget	FY2023 Projected Actual	FY2024 Original Budget	FY2023 Original Budget vs. FY2024 Original Budget (% Change)
Total Utilities:	\$163,849	\$150,000	\$188,950	\$180,000	20%
Insurance					
LIABILITY INSURANCE	\$119,184	\$116,000	\$113,781	\$122,000	5.2%
PROPERTY INSURANCE	\$30,982	\$60,000	\$37,178	\$60,000	0%
Total Insurance:	\$150,166	\$176,000	\$150,959	\$182,000	3.4%
Education					
EDUCATION	\$49,493	\$50,000	\$49,862	\$50,000	0%
Total Education:	\$49,493	\$50,000	\$49,862	\$50,000	0%
Data Processing					
DATA PROCESSING - POLICE	\$141,186	\$162,000	\$169,117	\$167,000	3.1%
Total Data Processing:	\$141,186	\$162,000	\$169,117	\$167,000	3.1%
Community Development					
JUNIOR POLICE	\$2,924	\$3,000	\$2,687	\$3,000	0%
Total Community Development:	\$2,924	\$3,000	\$2,687	\$3,000	0%
Total Police Department:	\$6,793,203	\$7,030,000	\$7,152,760	\$8,034,500	14.3%
Code Enforcement					
Payroll					
SALARIES	\$200,159	\$204,000	\$203,984	\$272,000	33.3%
OVERTIME	\$2,729	\$4,000	\$2,838	\$6,000	50%
RETIREMENT	\$56,617	\$61,000	\$65,280	\$81,000	32.8%
MEDICARE TAX	\$2,275	\$3,700	\$2,484	\$3,700	0%
WORKERS COMP INSURANCE	\$12,555	\$14,000	\$12,301	\$19,000	35.7%
HEALTH INSURANCE	\$20,304	\$22,000	\$20,729	\$25,000	13.6%
Total Payroll:	\$294,640	\$308,700	\$307,616	\$406,700	31.7%
Supplies & Maintenance					
SUPPLIES & MAINTENANCE	\$13,552	\$15,000	\$13,589	\$15,000	0%
UNIFORMS	\$1,587	\$3,500	\$1,977	\$3,500	0%
VEHICLE MAINTENANCE	\$370	\$5,000	\$1,786	\$5,000	0%
CLEAN CITY PROJECT		\$50,000	\$40,727	\$50,000	0%
Total Supplies & Maintenance:	\$15,509	\$73,500	\$58,079	\$73,500	0%
Utilities					
UTILITIES	\$24,786	\$15,000	\$16,969	\$18,000	20%
Total Utilities:	\$24,786	\$15,000	\$16,969	\$18,000	20%
Insurance					



Name	FY2022 Actuals	FY2023 Original Budget	FY2023 Projected Actual	FY2024 Original Budget	FY2023 Original Budget vs. FY2024 Original Budget (% Change)
LIABILITY INSURANCE	\$8,387	\$9,000	\$8,796	\$9,500	5.6%
PROPERTY INSURANCE		\$2,000	\$1,267	\$2,000	0%
Total Insurance:	\$8,387	\$11,000	\$10,063	\$11,500	4.5%
Education					
EDUCATION	\$4,331	\$11,000	\$7,893	\$11,000	0%
Total Education:	\$4,331	\$11,000	\$7,893	\$11,000	0%
Total Code Enforcement:	\$347,652	\$419,200	\$400,620	\$520,700	24.2%
Sanitation					
Payroll					
SALARIES	\$88,969	\$93,200	\$92,665	\$98,000	5.2%
OVERTIME	\$2,199	\$1,900	\$1,062	\$2,000	5.3%
RETIREMENT	\$25,880	\$28,000	\$29,965	\$29,500	5.4%
MEDICARE TAX	\$1,071	\$1,300	\$1,167	\$1,300	0%
WORKERS COMP INSURANCE	\$6,834	\$7,500	\$7,107	\$8,000	6.7%
HEALTH INSURANCE	\$7,081	\$7,500	\$6,555	\$7,000	-6.7%
Total Payroll:	\$132,035	\$139,400	\$138,521	\$145,800	4.6%
Supplies & Maintenance					
UNIFORMS	\$1,467	\$2,000	\$1,617	\$2,000	0%
VEHICLE MAINTENANCE	\$1,563	\$10,000	\$9,737	\$10,000	0%
Total Supplies & Maintenance:	\$3,030	\$12,000	\$11,354	\$12,000	0%
Insurance					
LIABILITY INSURANCE	\$20,259	\$22,000	\$18,831	\$23,000	4.5%
PROPERTY INSURANCE		\$9,000	\$8,459	\$9,000	0%
Total Insurance:	\$20,259	\$31,000	\$27,290	\$32,000	3.2%
Contracts					
LANDFILL CONTRACT	\$1,085,783	\$1,103,000	\$1,101,767	\$1,115,000	1.1%
Total Contracts:	\$1,085,783	\$1,103,000	\$1,101,767	\$1,115,000	1.1%
Total Sanitation:	\$1,241,107	\$1,285,400	\$1,278,932	\$1,304,800	1.5%
Streets & Drainage Department					
Payroll					
SALARIES	\$667,664	\$716,000	\$656,942	\$768,000	7.3%
OVERTIME	\$14,122	\$7,000	\$5,956	\$7,000	0%
RETIREMENT	\$188,123	\$199,000	\$201,727	\$214,500	7.8%
MEDICARE TAX	\$9,573	\$13,500	\$10,632	\$13,500	0%
WORKERS COMP INSURANCE	\$52,459	\$59,000	\$53,038	\$62,500	5.9%



Name	FY2022 Actuals	FY2023 Original Budget	FY2023 Projected Actual	FY2024 Original Budget	FY2023 Original Budget vs. FY2024 Original Budget (% Change)
HEALTH INSURANCE	\$115,703	\$127,000	\$119,492	\$100,000	-21.3%
Total Payroll:	\$1,047,644	\$1,121,500	\$1,047,786	\$1,165,500	3.9%
Supplies & Maintenance					
SUPPLIES & MAINTENANCE	\$76,523	\$85,000	\$79,237	\$95,000	11.8%
STORMWATER MANAGEMENT	\$8,330	\$4,000	\$3,937	\$4,000	0%
UNIFORMS	\$9,288	\$10,000	\$12,053	\$13,000	30%
VEHICLE MAINTENANCE	\$59,369	\$70,000	\$67,244	\$70,000	0%
RIGHT-OF-WAY CLEARING	\$24,859	\$35,000	\$30,381	\$35,000	0%
Total Supplies & Maintenance:	\$178,369	\$204,000	\$192,851	\$217,000	6.4%
Utilities					
UTILITIES/STREET LIGHTING	\$184,481	\$175,000	\$229,615	\$230,000	31.4%
Total Utilities:	\$184,481	\$175,000	\$229,615	\$230,000	31.4%
Insurance					
LIABILITY INSURANCE	\$29,233	\$30,000	\$29,672	\$33,000	10%
PROPERTY INSURANCE	\$2,561	\$14,100	\$11,862	\$14,100	0%
Total Insurance:	\$31,794	\$44,100	\$41,534	\$47,100	6.8%
Total Streets & Drainage Department:	\$1,442,288	\$1,544,600	\$1,511,786	\$1,659,600	7.4%
General					
Payroll					
SALARIES	\$170,570	\$173,500	\$174,808	\$173,500	0%
SALARIES CIVIL SVC SECRET	\$6,000	\$6,000	\$2,500	\$0	-100%
OVERTIME	\$638		\$0		N/A
RETIREMENT	\$38,687	\$42,000	\$42,567	\$42,500	1.2%
UNEMPLOYMENT COMPENSATION	\$61	\$15,000	\$90	\$15,000	0%
MEDICARE TAX	\$3,301	\$5,000	\$4,055	\$5,000	0%
LASERS RETIREMENT EXPENSE	\$3,064	\$3,200	\$2,711	\$3,200	0%
WORKERS COMP INSURANCE	\$732	\$1,310	\$601	\$1,300	-0.8%
HEALTH INSURANCE	\$117,044	\$130,000	\$118,288	\$125,000	-3.8%
Total Payroll:	\$340,097	\$376,010	\$345,619	\$365,500	-2.8%
Legal & Professional					
LEGAL FEES	\$30,171	\$45,000	\$30,346	\$45,000	0%
ACCOUNTING & AUDIT FEES	\$51,000	\$40,000	\$28,850	\$40,000	0%
ENGINEERING FEES	\$21,905	\$50,000	\$44,221	\$50,000	0%
CONSULTING FEES	\$90,436	\$65,000	\$42,500	\$127,500	96.2%



Name	FY2022 Actuals	FY2023 Original Budget	FY2023 Projected Actual	FY2024 Original Budget	FY2023 Original Budget vs. FY2024 Original Budget (% Change)
Total Legal & Professional:	\$193,512	\$200,000	\$145,917	\$262,500	31.3%
Supplies & Maintenance					
GAS & OIL	\$96,553	\$130,000	\$106,839	\$110,000	-15.4%
SUPPLIES & MAINTENANCE	\$121,291	\$75,000	\$89,579	\$75,000	0%
VEHICLE MAINTENANCE	-\$6,933	\$4,000	\$3,246	\$4,000	0%
GENERATOR MAINTENANCE	\$8,954	\$20,000	\$17,497	\$20,000	0%
DRUG SCREENING	\$3,678	\$8,000	\$7,788	\$8,000	0%
Total Supplies & Maintenance:	\$223,543	\$237,000	\$224,949	\$217,000	-8.4%
Utilities					
UTILITIES	\$57,246	\$60,000	\$54,472	\$60,000	0%
Total Utilities:	\$57,246	\$60,000	\$54,472	\$60,000	0%
Insurance					
GENERAL INSURANCE	\$2,502	\$19,000	\$18,456	\$19,000	0%
LIABILITY INSURANCE	\$25,053	\$25,000	\$24,681	\$27,000	8%
PROPERTY INSURANCE	\$0	\$28,000	\$6,832	\$28,000	0%
Total Insurance:	\$27,555	\$72,000	\$49,969	\$74,000	2.8%
Education					
EDUCATION	\$23,867	\$20,000	\$19,833	\$20,000	0%
SAFETY PROGRAM		\$2,000	\$0	\$2,000	0%
Total Education:	\$23,867	\$22,000	\$19,833	\$22,000	0%
Public Printing					
PUBLIC PRINTING	\$22,770	\$24,000	\$18,434	\$24,000	0%
Total Public Printing:	\$22,770	\$24,000	\$18,434	\$24,000	0%
Animal / Mosquito Control					
ANIMAL CONTROL CONTRACT		\$5,000	\$0	\$5,000	0%
Total Animal / Mosquito Control:		\$5,000	\$0	\$5,000	0%
Community Development					
COMMUNITY DEVELOPMENT	\$25,465	\$50,000	\$49,070	\$50,000	0%
ASCENSION COMMUNITY THEATRE		\$10,000	\$10,000	\$10,000	0%
ASCENSION ECONOMIC DEV. C	\$100,000	\$100,000	\$100,000	\$100,000	0%
ASCENSION BALLOON FESTIVA	\$0	\$10,000	\$0	\$10,000	0%
MAYOR'S PRAYER BREAKFAST	\$1,013	\$5,000	\$4,140	\$7,500	50%



Name	FY2022 Actuals	FY2023 Original Budget	FY2023 Projected Actual	FY2024 Original Budget	FY2023 Original Budget vs. FY2024 Original Budget (% Change)
JAMBALAYA FESTIVAL ASSOCI	\$30,000	\$50,000	\$30,000	\$30,000	-40%
GRASS CUTTING	\$9,864	\$8,000	\$10,549	\$22,000	175%
Total Community Development:	\$166,342	\$233,000	\$203,759	\$229,500	-1.5%
Capital Expense					
EMERGENCIES & CONTINGENCI	\$1,823,641	\$130,000	\$22,100	\$130,000	0%
Total Capital Expense:	\$1,823,641	\$130,000	\$22,100	\$130,000	0%
Total General:	\$2,878,575	\$1,359,010	\$1,085,051	\$1,389,500	2.2%
Civic Center					
Supplies & Maintenance					
SUPPLIES & MAINTENANCE*CV	\$34,803	\$30,000	\$36,326	\$30,000	0%
Total Supplies & Maintenance:	\$34,803	\$30,000	\$36,326	\$30,000	0%
Utilities					
UTILITIES	\$599	\$5,000	\$644	\$5,000	0%
Total Utilities:	\$599	\$5,000	\$644	\$5,000	0%
Insurance					
GENERAL INSURANCE	\$21,527	\$23,000	\$22,819	\$23,000	0%
LIABILITY INSURANCE	\$873	\$2,000	\$1,411	\$2,000	0%
PROPERTY INSURANCE	\$22,101	\$10,000	\$7,965	\$20,000	100%
Total Insurance:	\$44,501	\$35,000	\$32,195	\$45,000	28.6%
Total Civic Center:	\$79,903	\$70,000	\$69,165	\$80,000	14.3%
City Room					
Supplies & Maintenance					
SUPPLIES & MAINTENANCE	\$24,028	\$25,000	\$20,471	\$25,000	0%
Total Supplies & Maintenance:	\$24,028	\$25,000	\$20,471	\$25,000	0%
Utilities					
UTILITIES	\$7	\$500	\$22	\$500	0%
Total Utilities:	\$7	\$500	\$22	\$500	0%
Insurance					
LIABILITY INSURANCE	\$507	\$1,000	\$471	\$1,000	0%
PROPERTY INSURANCE	\$1,789	\$2,900	\$2,147	\$2,900	0%
Total Insurance:	\$2,296	\$3,900	\$2,618	\$3,900	0%
Total City Room:	\$26,331	\$29,400	\$23,110	\$29,400	0%
Recreation					



Name	FY2022 Actuals	FY2023 Original Budget	FY2023 Projected Actual	FY2024 Original Budget	FY2023 Original Budget vs. FY2024 Original Budget (% Change)
Payroll					
SALARIES	\$221,500	\$227,000	\$213,862	\$232,000	2.2%
OVERTIME	\$7,405	\$12,000	\$3,160	\$12,000	0%
SALARIES BASEBALL	\$20,856	\$29,000	\$27,737	\$29,000	0%
SALARIES BASKETBALL	\$23,898	\$22,000	\$21,747	\$24,000	9.1%
RETIREMENT	\$50,446	\$54,000	\$53,971	\$56,000	3.7%
MEDICARE TAX	\$8,841	\$9,000	\$6,700	\$10,000	11.1%
WORKERS COMP INSURANCE	\$8,633	\$11,500	\$7,083	\$11,500	0%
HEALTH INSURANCE	\$24,366	\$30,000	\$24,831	\$25,000	-16.7%
Total Payroll:	\$365,945	\$394,500	\$359,092	\$399,500	1.3%
Supplies & Maintenance					
SUPPLIES & MAINTENANCE	\$113,742	\$160,000	\$139,895	\$160,000	0%
UNIFORMS	\$3,736	\$3,500	\$3,849	\$4,000	14.3%
VEHICLE MAINTENANCE	\$4,346	\$6,000	\$4,548	\$6,000	0%
Total Supplies & Maintenance:	\$121,824	\$169,500	\$148,291	\$170,000	0.3%
Utilities					
UTILITIES	\$66,405	\$70,000	\$69,797	\$72,000	2.9%
Total Utilities:	\$66,405	\$70,000	\$69,797	\$72,000	2.9%
Insurance					
LIABILITY INSURANCE	\$12,272	\$17,000	\$14,407	\$17,000	0%
PROPERTY INSURANCE	\$6,763	\$9,000	\$8,114	\$9,000	0%
Total Insurance:	\$19,035	\$26,000	\$22,521	\$26,000	0%
Education					
EDUCATION	\$1,516	\$2,000	\$1,806	\$2,000	0%
Total Education:	\$1,516	\$2,000	\$1,806	\$2,000	0%
Community Development					
SENIOR CITIZENS	\$839	\$10,000	\$11,003	\$10,000	0%
Total Community Development:	\$839	\$10,000	\$11,003	\$10,000	0%
Sports Programs					
SPRING SPORTS	\$56,680	\$60,000	\$59,585	\$60,000	0%
RECREATION CONCESSION PUR	\$11,934	\$15,000	\$12,052	\$15,000	0%
BASKETBALL	\$11,461	\$9,500	\$9,393	\$10,500	10.5%
FALL BASEBALL EXPENSE	\$7,121	\$5,000	\$0	\$7,000	40%
ALL ABILITIES FIELD		\$6,500	\$6,303	\$7,000	7.7%
ATHLETIC FIELD MAINTENANC	\$69,945	\$71,371	\$71,371	\$72,798	2%



Name	FY2022 Actuals	FY2023 Original Budget	FY2023 Projected Actual	FY2024 Original Budget	FY2023 Original Budget vs. FY2024 Original Budget (% Change)
RECREATION LEAGUE MANAGEM	\$69,945	\$91,300	\$91,300	\$93,126	2%
Total Sports Programs:	\$227,086	\$258,671	\$250,005	\$265,424	2.6%
Total Recreation:	\$802,650	\$930,671	\$862,516	\$944,924	1.5%
Buildings and Grounds					
Payroll					
SALARIES	\$374,397	\$408,000	\$390,111	\$426,000	4.4%
OVERTIME	\$25,331	\$8,000	\$11,805	\$10,000	25%
RETIREMENT	\$107,167	\$121,500	\$124,123	\$127,000	4.5%
MEDICARE/FICA	\$4,584	\$7,500	\$4,838	\$7,500	0%
WORKERS COMP INSURANCE	\$17,024	\$20,000	\$13,967	\$21,000	5%
HEALTH INSURANCE	\$65,573	\$82,500	\$70,426	\$70,000	-15.2%
Total Payroll:	\$594,076	\$647,500	\$615,269	\$661,500	2.2%
Supplies & Maintenance					
SUPPLIES & MAINTENANCE	\$83,451	\$85,000	\$83,577	\$85,000	0%
SUPPLIES & MAINT - JAMB.	\$7,974	\$45,000	\$19,054	\$45,000	0%
UNIFORMS	\$4,471	\$5,000	\$4,638	\$5,000	0%
VEHICLE MAINTENANCE	\$2,995	\$5,000	\$3,791	\$6,000	20%
Total Supplies & Maintenance:	\$98,891	\$140,000	\$111,061	\$141,000	0.7%
Utilities					
UTILITIES	\$40,628	\$45,000	\$60,567	\$62,000	37.8%
Total Utilities:	\$40,628	\$45,000	\$60,567	\$62,000	37.8%
Insurance					
LIABILITY INSURANCE	\$17,519	\$17,000	\$16,284	\$18,000	5.9%
PROPERTY INSURANCE	\$7,513	\$8,000	\$7,888	\$9,000	12.5%
Total Insurance:	\$25,032	\$25,000	\$24,172	\$27,000	8%
Sports Programs					
SWIMMING POOL EXPENSE	\$13,619	\$25,000	\$13,626	\$25,000	0%
Total Sports Programs:	\$13,619	\$25,000	\$13,626	\$25,000	0%
Total Buildings and Grounds:	\$772,246	\$882,500	\$824,695	\$916,500	3.9%
Tourism					
Supplies & Maintenance					
SUPPLIES & MAINTENANCE	\$86,096	\$10,000	\$15,536	\$10,000	0%
Total Supplies & Maintenance:	\$86,096	\$10,000	\$15,536	\$10,000	0%
Utilities					
UTILITIES	\$2,741	\$3,000	\$4,265	\$3,000	0%

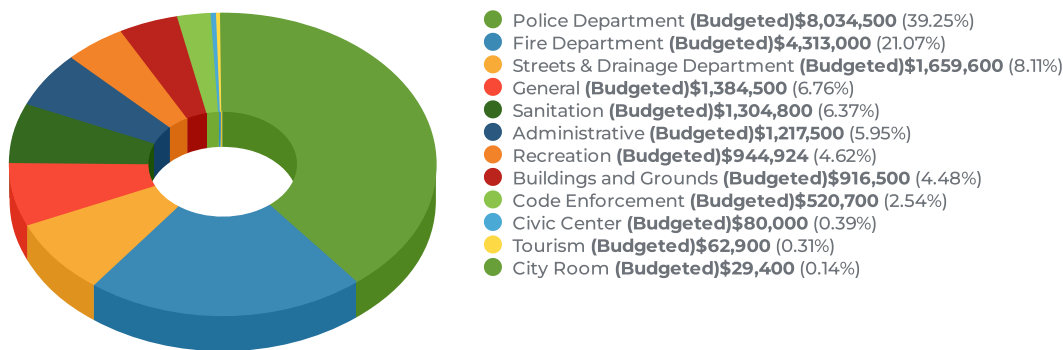


Name	FY2022 Actuals	FY2023 Original Budget	FY2023 Projected Actual	FY2024 Original Budget	FY2023 Original Budget vs. FY2024 Original Budget (% Change)
Total Utilities:	\$2,741	\$3,000	\$4,265	\$3,000	0%
Insurance					
LIABILITY INSURANCE	\$1,105	\$1,200	\$1,127	\$1,200	0%
PROPERTY INSURANCE	\$1,544	\$1,500	\$1,621	\$1,700	13.3%
Total Insurance:	\$2,649	\$2,700	\$2,748	\$2,900	7.4%
Contracts					
TANGER TOURIST INFO CENTE	\$0	\$15,000	\$15,000	\$15,000	0%
Total Contracts:	\$0	\$15,000	\$15,000	\$15,000	0%
Community Development					
CHRISTMAS TREE LIGHTING	\$9,403	\$8,000	\$14,661	\$12,000	50%
COMMITTEE ON CULTURAL AFF	\$9,186	\$15,000	\$8,037	\$20,000	33.3%
Total Community Development:	\$18,589	\$23,000	\$22,698	\$32,000	39.1%
Total Tourism:	\$110,075	\$53,700	\$60,247	\$62,900	17.1%
Total Expenditures:	\$19,568,512	\$18,783,981	\$18,449,451	\$20,473,324	9%



Fiscal Year 2024 Expenditures

General Fund Operating Budget by Department





Utility Fund

The utility is a proprietary fund (business unit) of the City. This fund accounts for revenues and expenses related to the operation of the City's water, gas and sewer services.

Revenues by Source

Name	FY2022 Actuals	FY2023 Original Budget	FY2023 Projected Actual	FY2024 Original Budget	FY2023 Original Budget vs. FY2024 Original Budget (% Change)
Revenue Source					
Taxes					
SINKING FUND SALES TAX RE	\$951,190	\$869,000	\$935,174	\$903,760	4%
Total Taxes:	\$951,190	\$869,000	\$935,174	\$903,760	4%
Permits, Fees & Licenses					
INSTALLATION FEES	\$233,270	\$80,000	\$203,545	\$150,000	87.5%
NSF CHECK FEES/UF	\$1,225	\$2,000	\$2,438	\$2,000	0%
Total Permits, Fees & Licenses:	\$234,495	\$82,000	\$205,983	\$152,000	85.4%
Utility Revenue					
RESIDENTIAL GAS SALES	\$826,691	\$707,000	\$718,775	\$800,000	13.2%
COMMERCIAL GAS SALES	\$1,196,768	\$1,032,456	\$1,102,847	\$1,045,000	1.2%
RESIDENTIAL WATER SALES	\$993,522	\$838,500	\$945,602	\$920,000	9.7%
COMMERCIAL WATER SALES	\$763,617	\$739,125	\$766,869	\$757,125	2.4%
WATER METER TECHNOLOGY FE	\$331,575	\$320,000	\$334,680	\$325,000	1.6%
RESIDENTIAL SEWER SALES	\$1,516,781	\$1,063,300	\$1,462,889	\$1,220,000	14.7%
COMMERCIAL SEWER SALES	\$943,060	\$711,750	\$889,682	\$810,000	13.8%
PENALTY REVENUE	\$95,287	\$60,000	\$95,398	\$60,000	0%
RECONNECT FEES	\$68,400	\$40,000	\$51,450	\$40,000	0%
Transfer from Capital Out	\$3,418,158		\$0		N/A
Total Utility Revenue:	\$10,153,859	\$5,512,131	\$6,368,191	\$5,977,125	8.4%
Interest Income					
INTEREST EARNED	-\$161,656	\$6,000	\$6,474	\$6,000	0%
INSURANCE REIMBURSEMENTS			\$4,716		N/A
Total Interest Income:	-\$161,656	\$6,000	\$11,190	\$6,000	0%
Miscellaneous Income					
GAIN ON SALE OF ASSET	\$2,900		\$0		N/A
Total Miscellaneous Income:	\$2,900		\$0		N/A
Total Revenue Source:	\$11,180,787	\$6,469,131	\$7,520,538	\$7,038,885	8.8%



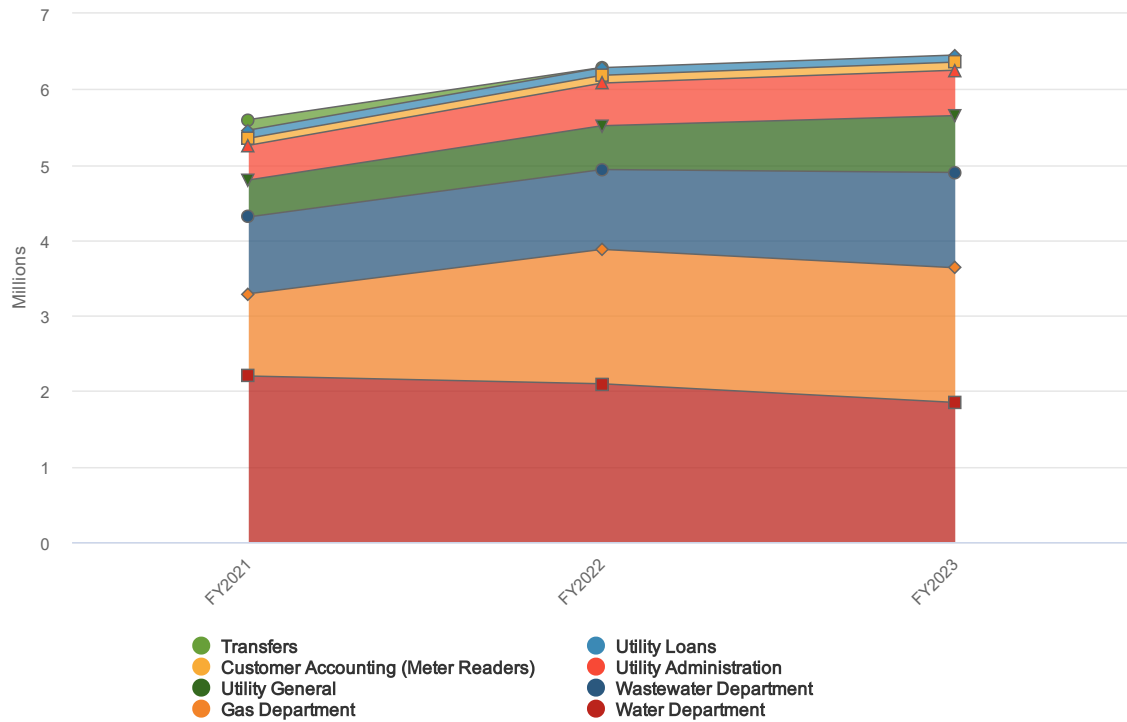
Marchand Water Tower



The Marchand Water Tower stands tall with Spartan spirit, providing vital water for City residents and visitors alike.

Expenditures by Function

Budgeted and Historical Expenditures by Function



Name	FY2022 Actuals	FY2023 Original Budget	FY2023 Projected Actual	FY2024 Original Budget	FY2023 Original Budget vs. FY2024 Original Budget (% Change)
Expenditures					
Gas Department					
Payroll					
SALARIES	\$288,156	\$367,000	\$303,531	\$390,000	6.3%
OVERTIME	\$41,317	\$25,000	\$26,482	\$26,000	4%
RETIREMENT	\$83,654	\$109,000	\$90,757	\$116,000	6.4%
MEDICARE TAX	\$4,127	\$5,000	\$3,822	\$5,500	10%
WORKERS COMP INSURANCE	\$17,600	\$19,500	\$14,439	\$20,000	2.6%
HEALTH INSURANCE	\$56,800	\$71,000	\$59,744	\$60,000	-15.5%
Total Payroll:	\$491,654	\$596,500	\$498,776	\$617,500	3.5%
Supplies & Maintenance					
SUPPLIES & MAINTENANCE	\$245,242	\$140,000	\$200,693	\$245,000	75%
METER TECHNOLOGY EXPENSE		\$57,000	\$56,640	\$57,000	0%
UNIFORMS	\$2,521	\$3,000	\$3,060	\$4,000	33.3%
VEHICLE MAINTENANCE	\$5,759	\$10,000	\$6,564	\$10,000	0%
Total Supplies & Maintenance:	\$253,522	\$210,000	\$266,956	\$316,000	50.5%



Name	FY2022 Actuals	FY2023 Original Budget	FY2023 Projected Actual	FY2024 Original Budget	FY2023 Original Budget vs. FY2024 Original Budget (% Change)
Utilities					
UTILITIES	\$41,336	\$45,000	\$54,764	\$60,000	33.3%
Total Utilities:	\$41,336	\$45,000	\$54,764	\$60,000	33.3%
Insurance					
LIABILITY INSURANCE	\$24,304	\$28,000	\$27,590	\$28,000	0%
PROPERTY INSURANCE	\$2,561	\$5,000	\$3,073	\$5,000	0%
Total Insurance:	\$26,865	\$33,000	\$30,663	\$33,000	0%
Education					
EDUCATION	\$1,211	\$5,000	\$3,796	\$5,000	0%
Total Education:	\$1,211	\$5,000	\$3,796	\$5,000	0%
Contracts					
NATURAL GAS PURCHASES	\$935,855	\$795,000	\$1,068,622	\$1,080,000	35.8%
PIPELINE INSPECTION CONT	\$30,102	\$100,000	\$99,952	\$102,000	2%
Total Contracts:	\$965,957	\$895,000	\$1,168,574	\$1,182,000	32.1%
Total Gas Department:	\$1,780,545	\$1,784,500	\$2,023,530	\$2,213,500	24%
Customer Accounting (Meter Readers)					
Payroll					
SALARIES	\$52,447	\$53,500	\$54,539	\$57,500	7.5%
OVERTIME	\$38	\$2,000	\$1,359	\$2,000	0%
RETIREMENT	\$15,295	\$16,000	\$17,447	\$17,000	6.3%
MEDICARE TAX	\$631	\$1,000	\$644	\$1,000	0%
WORKERS COMP INSURANCE	\$3,380	\$3,800	\$2,773	\$4,000	5.3%
HEALTH INSURANCE	\$20,587	\$23,000	\$19,069	\$20,000	-13%
Total Payroll:	\$92,379	\$99,300	\$95,831	\$101,500	2.2%
Supplies & Maintenance					
SUPPLIES & MAINTENANCE	\$7,443	\$3,000	\$2,100	\$3,000	0%
UNIFORMS	\$530	\$1,000	\$725	\$1,000	0%
VEHICLE MAINTENANCE		\$1,000	\$867	\$1,000	0%
Total Supplies & Maintenance:	\$7,973	\$5,000	\$3,692	\$5,000	0%
Insurance					
LIABILITY INSURANCE	\$2,851	\$3,000	\$2,970	\$3,500	16.7%
Total Insurance:	\$2,851	\$3,000	\$2,970	\$3,500	16.7%
Total Customer Accounting (Meter Readers):	\$103,204	\$107,300	\$102,493	\$110,000	2.5%
Water Department					



Name	FY2022 Actuals	FY2023 Original Budget	FY2023 Projected Actual	FY2024 Original Budget	FY2023 Original Budget vs. FY2024 Original Budget (% Change)
Payroll					
SALARIES	\$317,893	\$367,000	\$359,350	\$390,000	6.3%
OVERTIME	\$41,983	\$31,000	\$27,218	\$26,000	-16.1%
RETIREMENT	\$90,911	\$109,000	\$114,948	\$116,000	6.4%
MEDICARE TAX	\$4,523	\$5,000	\$4,754	\$5,500	10%
WORKERS COMP INSURANCE	\$17,600	\$19,500	\$14,439	\$20,000	2.6%
HEALTH INSURANCE	\$56,800	\$71,000	\$58,744	\$60,000	-15.5%
Total Payroll:	\$529,710	\$602,500	\$579,453	\$617,500	2.5%
Supplies & Maintenance					
SUPPLIES & MAINTENANCE	\$1,047,287	\$600,000	\$429,559	\$600,000	0%
METER TECHNOLOGY EXPENSE	\$119,442	\$335,000	\$330,542	\$335,000	0%
UNIFORMS	\$2,589	\$4,500	\$3,180	\$4,000	-11.1%
VEHICLE MAINTENANCE	\$6,501	\$10,000	\$9,657	\$10,000	0%
WATER TOWER MAINTENANCE	\$70,609	\$71,000	\$72,276	\$71,500	0.7%
WELL INSPECTION AND REPAIR	\$137,827	\$100,000	\$98,811	\$115,000	15%
Total Supplies & Maintenance:	\$1,384,255	\$1,120,500	\$944,025	\$1,135,500	1.3%
Utilities					
UTILITIES/WATER PUMPING	\$56,073	\$95,000	\$82,835	\$110,000	15.8%
Total Utilities:	\$56,073	\$95,000	\$82,835	\$110,000	15.8%
Insurance					
LIABILITY INSURANCE	\$20,886	\$21,000	\$19,414	\$23,000	9.5%
PROPERTY INSURANCE	\$2,561	\$5,000	\$3,073	\$6,000	20%
Total Insurance:	\$23,448	\$26,000	\$22,487	\$29,000	11.5%
Education					
EDUCATION	\$4,390	\$5,000	\$5,400	\$6,000	20%
Total Education:	\$4,390	\$5,000	\$5,400	\$6,000	20%
Miscellaneous					
WTR/GAS MTR LEASE INTERES	\$98,646		\$0		N/A
Total Miscellaneous:	\$98,646		\$0		N/A
Total Water Department:	\$2,096,522	\$1,849,000	\$1,634,201	\$1,898,000	2.7%
Wastewater Department					
Payroll					
SALARIES	\$392,400	\$417,000	\$414,935	\$405,000	-2.9%
OVERTIME	\$21,461	\$21,000	\$19,204	\$21,000	0%



Name	FY2022 Actuals	FY2023 Original Budget	FY2023 Projected Actual	FY2024 Original Budget	FY2023 Original Budget vs. FY2024 Original Budget (% Change)
RETIREMENT	\$115,629	\$124,500	\$133,491	\$118,000	-5.2%
MEDICARE TAX	\$5,103	\$6,000	\$5,320	\$6,500	8.3%
WORKERS COMP INSURANCE	\$16,465	\$19,000	\$13,508	\$19,000	0%
HEALTH INSURANCE	\$104,604	\$112,000	\$86,752	\$85,000	-24.1%
Total Payroll:	\$655,662	\$699,500	\$673,210	\$654,500	-6.4%
Supplies & Maintenance					
SUPPLIES & MAINTENANCE	\$54,810	\$50,000	\$65,351	\$70,000	40%
UNIFORMS	\$4,014	\$4,500	\$3,995	\$4,500	0%
VEHICLE MAINTENANCE	\$6,112	\$6,000	\$8,651	\$8,000	33.3%
GENERATOR MAINTENANCE WW	\$2,678	\$3,000	\$7,761	\$20,000	566.7%
REGULATORY	\$30,976	\$40,000	\$40,054	\$43,000	7.5%
CHEMICALS - WW	\$20,850	\$53,000	\$44,855	\$50,000	-5.7%
Total Supplies & Maintenance:	\$119,439	\$156,500	\$170,668	\$195,500	24.9%
Utilities					
UTILITIES/WASTERWATER PLA	\$66,823	\$250,000	\$593	\$250,000	0%
UTILITIES/LIFT STATION	\$191,461	\$120,000	\$126,611	\$120,000	0%
Total Utilities:	\$258,285	\$370,000	\$127,205	\$370,000	0%
Insurance					
LIABILITY INSURANCE	\$15,887	\$18,000	\$16,243	\$18,000	0%
PROPERTY INSURANCE	\$6,845	\$13,500	\$8,214	\$13,500	0%
Total Insurance:	\$22,732	\$31,500	\$24,457	\$31,500	0%
Education					
EDUCATION	\$1,550	\$5,000	\$1,798	\$5,000	0%
Total Education:	\$1,550	\$5,000	\$1,798	\$5,000	0%
Total Wastewater Department:	\$1,057,669	\$1,262,500	\$997,338	\$1,256,500	-0.5%
Utility Administration					
Payroll					
SALARIES	\$267,764	\$277,500	\$279,459	\$314,500	13.3%
OVERTIME	\$447	\$3,000	\$2,374	\$3,000	0%
RETIREMENT	\$72,396	\$82,000	\$84,923	\$94,000	14.6%
MEDICARE TAX	\$3,102	\$4,000	\$3,135	\$4,000	0%
WORKERS COMP INSURANCE	\$1,069	\$3,500	\$877	\$3,500	0%
HEALTH INSURANCE	\$43,545	\$60,500	\$44,923	\$60,500	0%
Total Payroll:	\$388,323	\$430,500	\$415,690	\$479,500	11.4%
Supplies & Maintenance					



Name	FY2022 Actuals	FY2023 Original Budget	FY2023 Projected Actual	FY2024 Original Budget	FY2023 Original Budget vs. FY2024 Original Budget (% Change)
OFFICE SUPPLIES - UTILITY	\$5,141	\$5,000	\$5,781	\$6,000	20%
UNIFORMS	-\$81	\$2,000	\$2,000	\$2,000	0%
Total Supplies & Maintenance:	\$5,060	\$7,000	\$7,781	\$8,000	14.3%
Insurance					
LIABILITY INSURANCE	\$6,955	\$9,000	\$8,346	\$9,000	0%
Total Insurance:	\$6,955	\$9,000	\$8,346	\$9,000	0%
Data Processing					
DATA PROCESSING UTILITY	\$119,464	\$110,000	\$120,565	\$120,000	9.1%
BILLING - UF	\$45,386	\$45,000	\$47,022	\$50,000	11.1%
Total Data Processing:	\$164,850	\$155,000	\$167,587	\$170,000	9.7%
Total Utility Administration:	\$565,188	\$601,500	\$599,404	\$666,500	10.8%
Utility General					
Payroll					
SALARIES	\$163,200	\$173,500	\$167,558	\$173,500	0%
OVERTIME	\$638		\$0		N/A
RETIREMENT	\$36,917	\$42,000	\$41,240	\$42,500	1.2%
MEDICARE TAX	\$3,425	\$5,000	\$3,418	\$5,000	0%
WORKERS COMP INSURANCE	\$707	\$1,310	\$580	\$1,300	-0.8%
HEALTH INSURANCE	\$150,256	\$130,000	\$162,673	\$150,000	15.4%
Total Payroll:	\$355,144	\$351,810	\$375,470	\$372,300	5.8%
Legal & Professional					
LEGAL FEES	\$21,250	\$45,000	\$40,233	\$45,000	0%
ACCOUNTING & AUDIT FEES	\$1,000	\$30,000	\$33,850	\$30,000	0%
ENGINEERING FEES		\$25,000	\$13,500	\$25,000	0%
CONSULTING FEES	\$37,675	\$75,000	\$42,500	\$137,500	83.3%
Total Legal & Professional:	\$59,925	\$175,000	\$130,083	\$237,500	35.7%
Supplies & Maintenance					
GAS & OIL	\$50,409	\$100,000	\$50,826	\$60,000	-40%
SUPPLIES & MAINTENANCE	\$49,352	\$45,000	\$59,165	\$45,000	0%
VEHICLE MAINTENANCE	\$27	\$8,000	\$5,793	\$8,000	0%
BAD DEBT EXPENSE	\$17,720	\$16,000	\$9,738	\$16,000	0%
Total Supplies & Maintenance:	\$117,508	\$169,000	\$125,522	\$129,000	-23.7%
Insurance					
LIABILITY INSURANCE	\$9,420	\$10,000	\$9,632	\$12,000	20%
Total Insurance:	\$9,420	\$10,000	\$9,632	\$12,000	20%
Education					



Name	FY2022 Actuals	FY2023 Original Budget	FY2023 Projected Actual	FY2024 Original Budget	FY2023 Original Budget vs. FY2024 Original Budget (% Change)
EDUCATION	\$2,794	\$17,500	\$3,575	\$17,500	0%
Total Education:	\$2,794	\$17,500	\$3,575	\$17,500	0%
Miscellaneous					
EMERGENCIES & CONTINGENCI	\$35,520	\$30,000	\$29,152	\$30,000	0%
Total Miscellaneous:	\$35,520	\$30,000	\$29,152	\$30,000	0%
Total Utility General:	\$580,310	\$753,310	\$673,433	\$798,300	6%
Transfers					
Miscellaneous					
TRANSFER TO OTHER FUNDS	\$2,900		\$0		N/A
Total Miscellaneous:	\$2,900		\$0		N/A
Total Transfers:	\$2,900		\$0		N/A
Utility Loans					
Miscellaneous					
LDH LOAN INTEREST			\$7,607		N/A
LDH LOAN ADMIN FEE			\$1,950		N/A
DEQ LOAN INTEREST	\$47,896	\$44,418	\$44,418	\$44,418	0%
PAYING AGENT FEES	\$53,217	\$49,353	\$49,353	\$49,353	0%
Total Miscellaneous:	\$101,113	\$93,771	\$103,328	\$93,771	0%
Total Utility Loans:	\$101,113	\$93,771	\$103,328	\$93,771	0%
Total Expenditures:	\$6,287,450	\$6,451,881	\$6,133,726	\$7,036,571	9.1%



Fiscal Year 2024 Expenditures

Utility Fund Operating Budget by Department



FY 2024 Water Rate Table

CITY OF GONZALES RATE TABLES
2023-2024

WATER

USE THIS TABLE FOR:	RESIDENTIAL WATER INSIDE	COMMERCIAL WATER INSIDE	GOVERNMENT WATER INSIDE					
	2020	2021	2022	2023	2024			
CPI Rate (Inflation)	3.00%	3.00%	3.00%	3.00%	3.00%			
Technology Fee (Flat Rate \$5.25) Effective 6/1/2019-5/31/2029	\$5.25	\$5.25	\$5.25	\$5.25	\$5.25			
Minimum Charge								
Residential Minimum	10.00	10.30	10.76	11.08	11.41			
Commercial Minimum	24.80	25.54	26.47	27.26	28.08			
Government Minimum	24.80	25.54	26.47	27.26	28.08			
Price per each 1,000 Gallons over the first 3,000 Gallons	2.14	2.21	2.28	2.34	2.41			

USE THIS TABLE FOR:	RESIDENTIAL WATER OUTSIDE	COMMERCIAL WATER OUTSIDE	GOVERNMENT WATER OUTSIDE					
	2020	2021	2022	2023	2024			
CPI Rate (Inflation)	3.00%	3.00%	3.00%	3.00%	3.00%			
Technology Fee (Flat Rate \$5.25) Effective 6/1/2019-5/31/2029	\$5.25	\$5.25	\$5.25	\$5.25	\$5.25			
Minimum Charge								
Residential Minimum	15.01	15.46	16.08	16.66	17.06			
Commercial Minimum	37.18	38.30	39.61	40.80	42.02			
Government Minimum	37.18	38.30	39.61	40.80	42.02			
Price per each 1,000 Gallons over the first 3,000 Gallons	2.99	3.08	3.18	3.27	3.37			

USE THIS TABLE FOR:	RESIDENTIAL WATER OUTSIDE PLUS FIRE PROTECTION				
	2020	2021	2022	2023	2024
CPI Rate (Inflation)	3.00%	3.00%	3.00%	3.00%	3.00%
Minimum Charge					
Residential Water + Fire Protection Minimum	18.77	19.33	19.91	20.51	21.12
Price per each 1,000 Gallons over the first 3,000 Gallons	3.74	3.85	3.97	4.09	4.21

USE THIS TABLE FOR:	CONTRACTOR WATER INSIDE	CONTRACTOR WATER OUTSIDE			
	2020	2021	2022	2023	2024
CPI Rate (Inflation)	3.00%	3.00%	3.00%	3.00%	3.00%
Technology Fee (Flat Rate \$5.25) Effective 6/1/2019-5/31/2029	\$5.25	\$5.25	\$5.25	\$5.25	\$5.25
Minimum Charge					
Contractor Water Inside	194.18	199.95	206.01	212.42	219.18
Contractor Water Outside	243.64	250.79	258.32	266.07	274.05
Price per each 1,000 Gallons over the first 3,000 Gallons - Inside City	5.81	5.98	6.16	6.35	6.54
Price per each 1,000 Gallons over the first 3,000 Gallons - Outside City	8.52	8.78	9.04	9.31	9.59



FY 2024 Sewer Rate Table

CITY OF GONZALES RATE TABLES

SEWER

USE THIS TABLE FOR: METERED SEWER RATES	effective 11/23/2020 Ord # 4139				
	2021	2021	2022	2023	2024
CPI Rate (Inflation)	3.00%		5.00%	5.00%	5.00%
Minimum Charge					
Residential Sewer Minimum	10.30	15.30	16.06	16.87	17.71
Commercial Sewer Minimum	19.65	30.00	31.50	33.08	34.73
Government Sewer Minimum	19.65	30.00	31.50	33.08	34.73
Residential Sewer Rate	2.75	4.00	4.20	4.41	4.63
Commercial Sewer Rate	2.75	4.00	4.20	4.41	4.63
Government Sewer Rate	2.75	4.00	4.20	4.41	4.63

USE THIS TABLE FOR:		RESIDENTIAL FLAT SEWER RATES COMMERCIAL FLAT SEWER RATES GOVERN. FLAT SEWER RATES				
		2021	2021	2022	2023	2024
CPI Rate (Inflation)		3.00%		3.00%	3.00%	3.00%
No Minimum Charge						
First 3 Fixtures		6.88	10.10	10.40	10.72	11.04
Each of the Next 6 Fixtures		2.16	3.17	3.26	3.36	3.46
All Other Fixtures		1.08	1.59	1.64	1.69	1.74



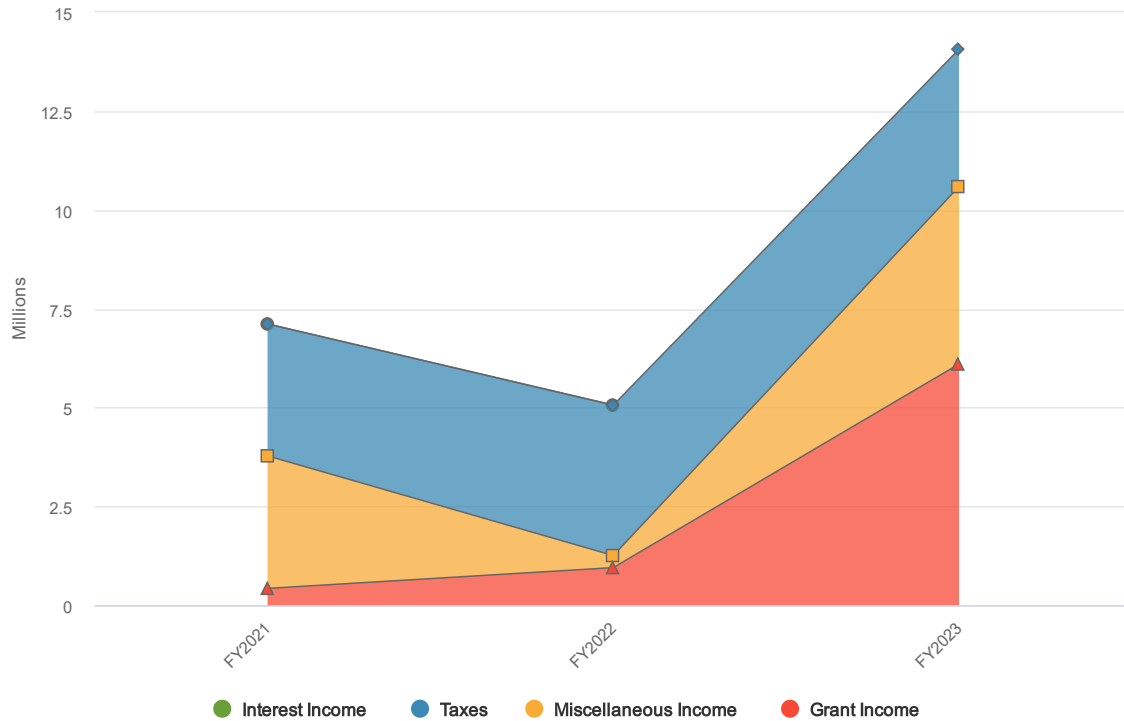


Capital Outlay Fund

The Capital Fund is the City's fund for managing the expenditure of City funds, state and federal funds for capital projects, including roads, utility infrastructure and new facilities.

Revenues by Source

Budgeted and Historical 2024 Revenues by Source



Name	FY2022 Actuals	FY2023 Original Budget	FY2023 Projected Actual	FY2024 Original Budget	FY2023 Original Budget vs. FY2024 Original Budget (% Change)
Revenue Source					
Taxes					
SALES TAX APPROPRIATIONS	\$3,804,760	\$3,476,000	\$3,740,695	\$3,615,040	4%
Total Taxes:	\$3,804,760	\$3,476,000	\$3,740,695	\$3,615,040	4%
Interest Income					
INTEREST EARNED	\$754		\$19,590		N/A
Total Interest Income:	\$754		\$19,590		N/A
Miscellaneous Income					
ALL OTHER REVENUES	\$80,000		\$0		N/A
PACE CENTER LOAN PROCEEDS	\$88,392	\$3,289,233	\$0	\$4,500,000	36.8%
LDH SRF LOAN PROCEEDS		\$1,200,000	\$1,762,703	\$0	-100%
TRANSFER FROM GENERAL FUND			\$0	\$5,500,000	N/A

Name	FY2022 Actuals	FY2023 Original Budget	FY2023 Projected Actual	FY2024 Original Budget	FY2023 Original Budget vs. FY2024 Original Budget (% Change)
TRANSFER FROM OTHER FUNDS	\$137,699		\$0	\$5,413,000	N/A
Total Miscellaneous Income:	\$306,091	\$4,489,233	\$1,762,703	\$15,413,000	243.3%
Grant Income					
GRANTS - DOTD - FED PORTI	\$32,068		\$0		N/A
Grants-DOTD-State Portion		\$400,000	\$1,163,965	\$500,000	25%
GRANTS - USDA - SILVERLEA	\$548,817		\$0		N/A
GRANTS - HUD - CARE CENTER		\$3,000,000	\$0	\$3,000,000	0%
GRANT - S. Tennis Associa	\$15,000		\$0		N/A
AMERICAN RESCUE PLAN	\$0		\$0		N/A
GRANTS-LGAP CAP OUTLAY			\$0	\$30,000	N/A
GRANTS - STATE CAP OUTLAY	\$353,478	\$1,200,000	\$250,000	\$3,325,000	177.1%
<i>Grants - State Cap Outlay</i>	<i>\$0</i>	<i>\$0</i>	<i>\$0</i>	<i>\$2,325,000</i>	<i>N/A</i>
<i>Federal Solar Grant</i>	<i>\$0</i>	<i>\$0</i>	<i>\$0</i>	<i>\$1,000,000</i>	<i>N/A</i>
GRANTS - POLICE EQUIPMENT	\$0		\$7,326		N/A
PACE CENTER NAMING RIGHTS		\$1,500,000	\$750,000	\$1,000,000	-33.3%
Total Grant Income:	\$949,363	\$6,100,000	\$2,171,291	\$7,855,000	28.8%
Total Revenue Source:	\$5,060,968	\$14,065,233	\$7,694,279	\$26,883,040	91.1%



The Price LeBlanc PACE (Performance, Arts, Conference & Events) Center's construction will be completed during this budget year and become operational around late 2023 or early 2024.

Expenditures by Function

Name	FY2022 Actuals	FY2023 Original Budget	FY2023 Projected Actual	FY2024 Original Budget	FY2023 Original Budget vs. FY2024 Original Budget (% Change)
Expenditures					
Streets & Drainage Department					
Capital Expense					
INTERSTATE LIGHTING		\$20,000	\$0	\$20,000	0%
BULKHEAD MATERIALS		\$60,000	\$20,000	\$120,000	100%
STREET DEPT/DRAINAGE EQUI	\$299,120	\$182,322	\$123,243	\$418,100	129.3%
<i>Dump Truck - 8 cubic yard</i>	\$0	\$0	\$0	\$105,000	N/A
<i>Trailer for mini excavator</i>	\$0	\$0	\$0	\$10,000	N/A
<i>60" Diesel Mower</i>	\$0	\$0	\$0	\$25,000	N/A
<i>Leased Trucks (3)</i>	\$0	\$0	\$0	\$30,000	N/A
<i>Kubota Utility Tractor (w/ Bushog 8')</i>	\$0	\$0	\$0	\$42,600	N/A
<i>Concrete extension for mechanic shop 24' x 30'</i>	\$0	\$0	\$0	\$7,500	N/A
<i>Grappler Trash Truck</i>	\$0	\$0	\$0	\$198,000	N/A
SIDEWALK CONSTRUCTION		\$70,000	\$43,074	\$70,000	0%
ROAD IMPROVEMENTS	\$2,030,823	\$4,200,000	\$1,118,635	\$8,207,500	95.4%
<i>St. Francis Parkway 20-SD-01</i>	\$0	\$0	\$0	\$2,800,000	N/A
<i>Kennedy Heights Drainage Improvements 21-SD-02</i>	\$0	\$0	\$0	\$50,000	N/A
<i>Purpera Road Drainage Replacement 21-SD-03</i>	\$0	\$0	\$0	\$500,000	N/A
<i>2022 Road Rehab 22-SD-01</i>	\$0	\$0	\$0	\$940,000	N/A
<i>US 61 Superstreet 22-SD-02</i>	\$0	\$0	\$0	\$1,000,000	N/A
<i>St. Francis Connect Ph.2 -22-SD-03</i>	\$0	\$0	\$0	\$167,500	N/A
<i>Sidewalk & Pedestrian Access 22-SD-04</i>	\$0	\$0	\$0	\$100,000	N/A
<i>Steetscape Enhancements 23-SD-03</i>	\$0	\$0	\$0	\$100,000	N/A
<i>2023 Road Rehab 23-SD-04</i>	\$0	\$0	\$0	\$2,000,000	N/A
<i>Railroad and Asc Directional Mod 23-SD-05</i>	\$0	\$0	\$0	\$50,000	N/A
<i>Bayou Boyle Detention 21-SD-01</i>	\$0	\$0	\$0	\$500,000	N/A
W. EDENBORNE PARKWAY	-\$80		\$0		N/A
Total Capital Expense:	\$2,329,863	\$4,532,322	\$1,304,952	\$8,835,600	94.9%
Total Streets & Drainage Department:	\$2,329,863	\$4,532,322	\$1,304,952	\$8,835,600	94.9%
General					
Capital Expense					
RECREATION CAPITAL OUTLAY	\$437,371	\$4,601,000	\$1,347,952	\$3,875,200	-15.8%
<i>TeeJoe Press Box 19-R-01</i>	\$0	\$0	\$0	\$400,000	N/A
<i>Resurface TeeJoe parking lot</i>	\$0	\$0	\$0	\$110,000	N/A
<i>Carver Park Playground Surface & Equipment</i>	\$0	\$0	\$0	\$115,000	N/A
<i>Pickleball Court</i>	\$0	\$0	\$0	\$50,000	N/A



Name	FY2022 Actuals	FY2023 Original Budget	FY2023 Projected Actual	FY2024 Original Budget	FY2023 Original Budget vs. FY2024 Original Budget (% Change)
<i>Swimming pool pump house roof</i>	\$0	\$0	\$0	\$35,000	N/A
<i>CARE Center 21-R-01</i>	\$0	\$0	\$0	\$3,000,000	N/A
<i>Drainage Imp-Muni Park Fields</i>	\$0	\$0	\$0	\$42,000	N/A
<i>Ice Machine-TeeJoe</i>	\$0	\$0	\$0	\$5,700	N/A
<i>Misc. tools</i>	\$0	\$0	\$0	\$14,000	N/A
<i>Zero turn lawn mowers (2)</i>	\$0	\$0	\$0	\$33,000	N/A
<i>City Room Soccer Field Fence</i>	\$0	\$0	\$0	\$23,500	N/A
<i>Truck Leases (2)</i>	\$0	\$0	\$0	\$16,000	N/A
<i>Batting Cage Covers-TeeJoe</i>	\$0	\$0	\$0	\$31,000	N/A
BUILDINGS & GROUNDS CAP O	\$103,047	\$305,890	\$128,721	\$1,122,500	267%
<i>Lease Trucks (3)</i>	\$0	\$0	\$0	\$22,500	N/A
<i>Paint amphitheater</i>	\$0	\$0	\$0	\$30,000	N/A
<i>Kidz Kove rubber surface</i>	\$0	\$0	\$0	\$250,000	N/A
<i>Tennis court building roof</i>	\$0	\$0	\$0	\$40,000	N/A
<i>Fish Pond Repairs-Jamb park</i>	\$0	\$0	\$0	\$100,000	N/A
<i>Misc. tools</i>	\$0	\$0	\$0	\$20,000	N/A
<i>New river walk path</i>	\$0	\$0	\$0	\$100,000	N/A
<i>Jamb Park Playground surface & Equip</i>	\$0	\$0	\$0	\$400,000	N/A
<i>Muni Park bathroom new roof</i>	\$0	\$0	\$0	\$50,000	N/A
<i>Muni Park gazebo new roof</i>	\$0	\$0	\$0	\$50,000	N/A
<i>Facility Water Stations & Hand Dryers</i>	\$0	\$0	\$0	\$30,000	N/A
<i>Jambalaya Park Generator</i>	\$0	\$0	\$0	\$30,000	N/A
GENERAL CAPITAL	\$135,286	\$108,000	\$73,275	\$80,000	-25.9%
<i>Server room equipment</i>	\$0	\$0	\$0	\$18,000	N/A
<i>Lease vehicle</i>	\$0	\$0	\$0	\$5,000	N/A
<i>Office Equip, Upgrades, Repairs, Computers</i>	\$0	\$0	\$0	\$27,000	N/A
<i>Climate Action Engineering</i>	\$0	\$0	\$0	\$15,000	N/A
<i>City Hall drive thru window replacement</i>	\$0	\$0	\$0	\$15,000	N/A
PROPERTY ACQUISITION	\$5,072	\$250,000	\$56,625	\$250,000	0%
CODE ENFORCEMENT CAP OUTL	\$10,762	\$65,000	\$23,609	\$65,000	0%
<i>Leased truck</i>	\$0	\$0	\$0	\$5,000	N/A
<i>Misc. Tools</i>	\$0	\$0	\$0	\$5,000	N/A
<i>Blighted Properties</i>	\$0	\$0	\$0	\$50,000	N/A
<i>Technical Manuals/Software</i>	\$0	\$0	\$0	\$5,000	N/A
CIVIC CENTER CAPITAL OUTLAY		\$60,000	\$0	\$60,000	0%
<i>Misc Repairs and Maintenance</i>	\$0	\$0	\$0	\$60,000	N/A
CITY ROOM CAPITAL OUTLAY		\$10,000	\$0	\$10,000	0%
<i>Miscellaneous Items</i>	\$0	\$0	\$0	\$10,000	N/A
PACE Center	\$399,808	\$7,831,372	\$4,731,248	\$7,605,000	-2.9%
<i>Development & Construction</i>	\$0	\$0	\$0	\$7,300,000	N/A
<i>Construction Management</i>	\$0	\$0	\$0	\$5,000	N/A



Name	FY2022 Actuals	FY2023 Original Budget	FY2023 Projected Actual	FY2024 Original Budget	FY2023 Original Budget vs. FY2024 Original Budget (% Change)
<i>Computers, Software, Website & IT Hardware</i>	\$0	\$0	\$0	\$100,000	N/A
<i>Furniture, Tables, Chairs</i>	\$0	\$0	\$0	\$200,000	N/A
T. JOE MUSEUM CAPITAL OUTLAY		\$10,000	\$0	\$10,000	0%
FIRE DEPT CAPITAL OUTLAY	\$179,223	\$1,190,000	\$572,946	\$1,060,000	-10.9%
<i>Refurbish Burn Tower</i>	\$0	\$0	\$0	\$50,000	N/A
<i>Equipment/EMS Storage Building</i>	\$0	\$0	\$0	\$650,000	N/A
<i>Replace Mobile Radios</i>	\$0	\$0	\$0	\$150,000	N/A
<i>Public Safety Center Rehab</i>	\$0	\$0	\$0	\$50,000	N/A
<i>EMS Equipment Replacement</i>	\$0	\$0	\$0	\$50,000	N/A
<i>Apparatus Upgrades</i>	\$0	\$0	\$0	\$35,000	N/A
<i>Network Security Equip Replace</i>	\$0	\$0	\$0	\$25,000	N/A
<i>Conf Room Rehab - Orice Station</i>	\$0	\$0	\$0	\$20,000	N/A
<i>Knox Key Secure All Units</i>	\$0	\$0	\$0	\$15,000	N/A
<i>Outdoor Fire Extinguisher Training Prop</i>	\$0	\$0	\$0	\$15,000	N/A
POLICE DEPT CAPITAL OUTLA	\$507,515	\$722,687	\$352,826	\$1,155,851	59.9%
<i>Police Dept Leased Vehicles</i>	\$0	\$0	\$0	\$348,651	N/A
<i>Patrol Equipment</i>	\$0	\$0	\$0	\$279,500	N/A
<i>Motors Equipment</i>	\$0	\$0	\$0	\$11,500	N/A
<i>Criminal Investigations Equipment</i>	\$0	\$0	\$0	\$39,800	N/A
<i>Information Technology Equipment</i>	\$0	\$0	\$0	\$192,250	N/A
<i>Training Program & Equipment</i>	\$0	\$0	\$0	\$137,000	N/A
<i>Special Operations Equipment</i>	\$0	\$0	\$0	\$137,000	N/A
<i>Honor Guard</i>	\$0	\$0	\$0	\$10,150	N/A
Total Capital Expense:	\$1,778,085	\$15,153,949	\$7,287,203	\$15,293,551	0.9%
Total General:	\$1,778,085	\$15,153,949	\$7,287,203	\$15,293,551	0.9%
Utility General					
Capital Expense					
WASTEWATER CAPITAL OUTLAY	\$0	\$1,307,000	\$620,140	\$1,775,000	35.8%
<i>Emergency sewer repairs 23-WW-911</i>	\$0	\$0	\$0	\$275,000	N/A
<i>Sewer Modeling Growth Projections and Project Planning</i>	\$0	\$0	\$0	\$100,000	N/A
<i>Lift Station 43 Pump Rehab 23-WW-01</i>	\$0	\$0	\$0	\$110,000	N/A
<i>Lift Station 5 Pump Rehab 23-WW-02</i>	\$0	\$0	\$0	\$110,000	N/A
<i>Lift Station 13 Rehab & Force Main 23-WW-03</i>	\$0	\$0	\$0	\$80,000	N/A
<i>WWTP Solar Conversion 23-WW-04</i>	\$0	\$0	\$0	\$1,000,000	N/A
<i>Fence Rehab various lift stations 23-WW-05</i>	\$0	\$0	\$0	\$15,000	N/A
<i>WWTP Office Building rehab 23-WW-06</i>	\$0	\$0	\$0	\$25,000	N/A
<i>Lift Station 9-B Rehab 23-WW-07</i>	\$0	\$0	\$0	\$60,000	N/A
WATER SYSTEM CAPITAL OUTL	\$0	\$2,627,193	\$2,915,749	\$1,578,500	-39.9%
<i>Emergency Leak Repairs 23-W-911</i>	\$0	\$0	\$0	\$250,000	N/A



Name	FY2022 Actuals	FY2023 Original Budget	FY2023 Projected Actual	FY2024 Original Budget	FY2023 Original Budget vs. FY2024 Original Budget (% Change)
<i>Modeling Growth and Project Plan 22-W-01</i>	\$0	\$0	\$0	\$35,000	N/A
<i>WLR New River Ext. 22-W-06</i>	\$0	\$0	\$0	\$95,000	N/A
<i>Fire Hydrant Testing 23-W-01</i>	\$0	\$0	\$0	\$40,000	N/A
<i>WLR E. Dawn/E. Rome 23-W-02</i>	\$0	\$0	\$0	\$139,500	N/A
<i>WLR E. Hamilton 23-W-03</i>	\$0	\$0	\$0	\$161,000	N/A
<i>WLR E. Weber/N. Irma-N. Edenborne 23-W-04</i>	\$0	\$0	\$0	\$63,000	N/A
<i>WLR Courtyard Apts 23-W-05</i>	\$0	\$0	\$0	\$150,000	N/A
<i>Services Re-routing S. Stacy/S. Augusta 23-W-06</i>	\$0	\$0	\$0	\$96,000	N/A
<i>Well Mech. & Electrical Upgrades 23-W-07</i>	\$0	\$0	\$0	\$200,000	N/A
<i>New Well Field Drilling 23-W-08</i>	\$0	\$0	\$0	\$250,000	N/A
<i>Kubota K Series Excavator w/trailer</i>	\$0	\$0	\$0	\$67,000	N/A
<i>CGI Leak Detection & Locating Devices</i>	\$0	\$0	\$0	\$10,000	N/A
<i>2 Lease trucks</i>	\$0	\$0	\$0	\$22,000	N/A
GAS SYSTEM CAPITAL OUTLAY	\$0	\$200,500	\$441,276	\$330,000	64.6%
<i>Emergency Gas Projects 23-NG-911</i>	\$0	\$0	\$0	\$250,000	N/A
<i>W. Asc Gas Regulator Station Rebuild 23-NG-01</i>	\$0	\$0	\$0	\$80,000	N/A
TRANSFER TO UTILITY FUND	\$3,418,158		\$0		N/A
Total Capital Expense:	\$3,418,158	\$4,134,693	\$3,977,165	\$3,683,500	-10.9%
Total Utility General:	\$3,418,158	\$4,134,693	\$3,977,165	\$3,683,500	-10.9%
Total Expenditures:	\$7,526,106	\$23,820,964	\$12,569,320	\$27,812,651	16.8%



ST. FRANCIS PKWY EXTENSION

This is an approximately \$4M project to build a road to help alleviate some traffic on Hwy 30 and to provide an alternate access by the hospital. The City has \$3.4M in funds contributed by the State of Louisiana and is required to provide a 20% match.

WASTEWATER PLANT CONVERSION TO SOLAR POWER

The City's wastewater treatment system is our largest consumer of energy and by reducing the amount of energy that we use from the electrical



grid, we can significantly reduce our use of fossil fuels and our carbon footprint.

The City worked closely with Senator Bill Cassidy's office to request federal support and Congress directed \$1M in funding to support this initiative. This project is an important component to the City's Climate Action Plan, adopted by City Council on February 13, 2023, to maintain our quality of life and continue to thrive economically as we support the state's effort to reduce carbon emissions. This solar installation is estimated to reduce CO2 emissions by approximately 175,000 pounds per month. 🐸



Industrial Development Board

The Industrial Development Board was established to administer the Cabela's Economic Development District. This district has a tax overlay which funds a bond issue to defray costs for infrastructure for the Cabela's development.

Revenue by Fund

Name	FY2022 Actuals	FY2023 Original Budget	FY2023 Projected Actual	FY2024 Original Budget	FY2023 Original Budget vs. FY2024 Original Budget (% Change)
Industrial Development Board	\$1,022,071	\$890,000	\$972,453	\$890,000	0%
Total Industrial Development Board:	\$1,022,071	\$890,000	\$972,453	\$890,000	0%

Expenditures by Fund

Name	FY2022 Actuals	FY2023 Original Budget	FY2023 Projected Actual	FY2024 Original Budget	FY2023 Original Budget vs. FY2024 Original Budget (% Change)
Industrial Development Board	\$1,022,071	\$890,000	\$972,453	\$890,000	0%
Total Industrial Development Board:	\$1,022,071	\$890,000	\$972,453	\$890,000	0%





Tanger Mall Economic Dev

The Tanger Mall Economic Development Fund was established in 2012 to account for revenues generated by the City's tax increment financing arrangement to fund infrastructure for Tanger Mall using a one cent sales tax overlay in the District. The proceeds are allocated 70% to Tanger for infrastructure and 30% to the City of Gonzales for economic development.

Revenue by Fund

Name	FY2022 Actuals	FY2023 Original Budget	FY2023 Projected Actual	FY2024 Original Budget	FY2023 Original Budget vs. FY2024 Original Budget (% Change)
Tanger Mall Economic Dev	\$1,091,846	\$1,060,000	\$1,036,555	\$1,060,000	0%
Total Tanger Mall Economic Dev:	\$1,091,846	\$1,060,000	\$1,036,555	\$1,060,000	0%

Expenditures by Fund

Name	FY2022 Actuals	FY2023 Original Budget	FY2023 Projected Actual	FY2024 Original Budget	FY2023 Original Budget vs. FY2024 Original Budget (% Change)
Tanger Mall Economic Dev	\$762,524	\$1,060,000	\$697,749	\$1,060,000	0%
Total Tanger Mall Economic Dev:	\$762,524	\$1,060,000	\$697,749	\$1,060,000	0%



Wastewater Impact Fees

The Wastewater impact fee was adopted in 2014 to offset increased infrastructure costs related to expanding wastewater services to new development. Fees were gradually increased until 2019 to reflect the calculated impact.

Revenue by Fund

Name	FY2022 Actuals	FY2023 Original Budget	FY2023 Projected Actual	FY2024 Original Budget	FY2023 Original Budget vs. FY2024 Original Budget (% Change)
Wastewater Impact Fees	\$403,487	\$320,000	\$623,239	\$320,000	0%
Total Wastewater Impact Fees:	\$403,487	\$320,000	\$623,239	\$320,000	0%

Expenditures by Fund

Name	FY2023 Original Budget	FY2023 Projected Actual	FY2024 Original Budget	FY2023 Original Budget vs. FY2024 Original Budget (% Change)
Wastewater Impact Fees	\$320,000	\$0	\$320,000	0%
Total Wastewater Impact Fees:	\$320,000	\$0	\$320,000	0%

Wastewater Facilities Impact Fee (Rounded to the Nearest Dollar)

Water Meter Size (Inches)	Estimated Water Flow GPD/Customer	2014	2015	2016	2017	2018	2019
3/4	1,162	\$2,265	\$2,492	\$2,742	\$3,017	\$3,319	\$3,651
1	1,237	\$2,345	\$2,580	\$2,838	\$3,122	\$3,435	\$3,779
1 1/2	3,688	\$6,996	\$7,696	\$8,466	\$9,313	\$10,245	\$11,270
2	15,378	\$29,170	\$32,087	\$35,296	\$38,826	\$42,709	\$46,980
3	16,441				\$41,508	\$45,659	\$50,225
4	39,869	\$75,625	\$83,188	\$91,507	\$100,658	\$110,724	\$121,797



Conway Economic Dev

The Conway Economic Development fund was established to help offset infrastructure in the Conway Village Development with a one cent tax overlay. The Conway Development receives 95% of this revenue and the City maintains 5% for administrative expenses.

Revenue by Fund

Name	FY2022 Actuals	FY2023 Original Budget	FY2023 Projected Actual	FY2024 Original Budget	FY2023 Original Budget vs. FY2024 Original Budget (% Change)
Conway Economic Dev	\$125,806	\$50,000	\$156,500	\$120,000	140%
Total Conway Economic Dev:	\$125,806	\$50,000	\$156,500	\$120,000	140%

Expenditures by Fund

Name	FY2022 Actuals	FY2023 Original Budget	FY2023 Projected Actual	FY2024 Original Budget	FY2023 Original Budget vs. FY2024 Original Budget (% Change)
Conway Economic Dev	\$137,699	\$47,500	\$47,500	\$400,000	742.1%
Total Conway Economic Dev:	\$137,699	\$47,500	\$47,500	\$400,000	742.1%





Pace Center Tax

Revenue by Fund

Name	FY2022 Actuals	FY2023 Original Budget	FY2023 Projected Actual	FY2024 Original Budget	FY2023 Original Budget vs. FY2024 Original Budget (% Change)
Pace Center Tax	\$725,531	\$615,000	\$620,790	\$894,500	45.4%
Total Pace Center Tax:	\$725,531	\$615,000	\$620,790	\$894,500	45.4%

Expenditures by Fund

Name	FY2022 Actuals	FY2023 Original Budget	FY2023 Projected Actual	FY2024 Original Budget	FY2023 Original Budget vs. FY2024 Original Budget (% Change)
Pace Center Tax	\$3,843	\$615,000	\$662,340	\$890,500	44.8%
Total Pace Center Tax:	\$3,843	\$615,000	\$662,340	\$890,500	44.8%



The Price LeBlanc PACE (Performance, Arts, Conference & Events) Center's construction will be completed during this budget year and become operational around late 2023 or early 2024.