CITY OF WALKER COUNCIL MEETING MINUTES

DECEMBER 11, 2023 6:00 PM

The regular meeting of the Walker Mayor and City Council was held at the Walker City Hall on Monday, December 11, 2023 at 6:00 p.m. Mayor Jimmy Watson called the meeting to order who afterwards commenced with prayer. Municipal Clerk, Tammy Payton, followed with the roll call of the council members.

The following council members were present: David Clark, Eric Cook, Gary Griffin, Scarlett Major and Richard Wales.

Mayor Watson called for a motion to adopt the minutes for the November 13, 2023 council meeting.

With no comments or objections, a motion was made by Mr. Wales, seconded by Mr. Cook, to approve/adopt the minutes for the November 13, 2023 council meeting.

YEAS:

Clark, Cook, Griffin, Major, Wales

NAYS:

None

ABSENT:

None

Financial Director, Mike Cotton, presented the October 2023 financial report before the Mayor and Council. Total net assets for the period ending October 31, 2023 was \$1,818,586. Gas and sales tax revenue decreased 2%.

Chief of Operations, Jamie Etheridge presented before the council the <u>Delta Treatment</u> Systems Resolution for Participation in the <u>La. Industrial Tax Exemption Program</u>. The President/CEO of the Livingston Economic Development Council, David Bennett, provided additional information on ITEP for the Delta Treatment Systems.

A motion was made by Ms. Major, seconded by Mr. Cook, to approve this resolution.

YEAS:

Clark, Cook, Griffin, Major, Wales

NAYS:

None

ABSENT:

None

Mayor Watson read the Notice of Consideration of Action Regarding the ½ Sales and Use Tax. No questions or comments were made. This will be an item on the January 2024 council agenda.

Mayor Watson called for a motion to enter into public hearing. Said motion was made by Mr. Griffin and seconded by Mr. Clark.

YEAS:

Clark, Cook, Griffin, Major, Wales

NAYS:

None

ABSENT:

None

Mr. Griffin presented before the council the proposed <u>2023 Annual Budget Adjustment No. 3 - Year ending December 31, 2023</u>.

Upon a motion made by Mr. Griffin, seconded by Mr. Cook, Ordinance #12-2023-01 was approved.

YEAS:

Clark, Cook, Griffin, Major, Wales

NAYS:

None

ABSENT:

None

Ms. Major presented before the council the proposed <u>Operating Budget of Revenues and Expenditures for the Calendar Year 2024</u> ordinance.

Upon a motion made by Mr. Wales, seconded by Ms. Major, Ordinance #12-2023-02 was approved.

YEAS:

Clark, Cook, Griffin, Major, Wales

NAYS:

None

ABSENT:

None

Mayor Watson called for a motion to close the public meeting. Said motion was made by Ms. Major, seconded by Mr. Clark.

YEAS:

Clark, Cook, Griffin, Major, Wales

NAYS:

None

ABSENT:

None

Chief of Police, David Addison, congratulated Sergeants Douglas Mincin and Brant Villenurve for the outstanding work they conducted in a recent homicide investigation. Assistant Chief Kenath Black further acknowledged their exemplary dedication to the case.

A motion was made by Mr. Cook, seconded by Mr. Clark, to enter executive session for the purpose of updating the Mayor and Council members on the Geaux Wider Project litigation.

YEAS:

Clark, Cook, Griffin, Major, Wales

NAYS:

None

ABSENT:

None

A motion was made by Mr. Griffin, seconded by Mr. Wales to close the executive session.

YEAS:

Clark, Cook, Griffin, Major, Wales

NAYS:

None

ABSENT:

None

Additional Comments:

- An update was given regarding the completion of the Aydell Lane project. Kresten Brown reported that the asphalt will be poured this week according to the contractor.
- The City of Walker will sponsor the Christmas Decoration Contest this season. Scarlett Major will spearhead the contest.
- Councilman David Clark was recognized for being named the 2023 Junior High Principal of the Year in Livingston Parish.

With no further business or comments, the motion was made by Mr. Wales, seconded by Mr. Cook, to adjourn the December 11, 2023 council meeting.

YEAS:

Clark, Cook, Griffin, Major, Wales

NAYS:

None

ABSENT:

None

The Honorable Jimmy Watson, Mayor

Attest:

Tammy Payton, Municipal Clerk

CITY OF WALKER

ORDINANCE #12-2023-01

December 11, 2023

On motion by Mr. Griffin, seconded by Mr. Cook, the following ordinance was adopted by the Mayor and Board of Aldermen of the City of Walker, Louisiana.

2023 ANNUAL BUDGET AMENDMENT NO. 3

BE IT ORDAINED, by the Mayor and members of the Council of the City of Walker, Louisiana, now acting as the governing authority of said City, in legal session convened that:

SECTION I. The attached amendment of revenues and expenditures for the fiscal year ending December 31, 2023 institutes the following changes:

- Changes to general fund revenues
 - o Decrease court fees revenues \$65,000
 - o Decrease parks & rec tournament fees \$30,000
 - o Decrease parks & rec tournament concessions \$30,000
 - o Decrease donations designated \$30,000
 - o Decrease parks & rec private donations \$20,000
 - o Decrease gains on disposable assets \$180,000
- Decrease general fund capital outlay \$1,822,760 to carry forward to fiscal year ending December 31, 2024.
 - o \$100,000 for new animal shelter
 - o \$980,868 for Pendarvis Lane Phase I
 - o \$560,000 for Burgess Rd Sidewalks
 - o \$181,892 for Vac Truck
- Increase general fund capital outlay \$250,000 parks & recreation.
 - o \$250,000 for lighting at the park
- Increase general fund capital outlay \$567,809 general administration
 - o \$567,809 for city hall third floor buildout
- Changes to general fund proceeds from municipal debt
 - o Increase general admin proceeds \$83,380
 - o Increase animal control proceeds \$79,040
 - o Increase parks & recreation proceeds \$41,690
 - o Increase police department proceeds \$373,122
 - o Increase street department proceeds \$231,725
- Changes to general fund capital outlay
 - o Increase acquisitions-leased assets general administration \$83,380
 - o Increase acquisitions-leased assets animal control \$79,040
 - o Increase acquisitions-leased assets parks & recreation \$41,690
 - o Increase acquisitions-leased assets police department \$373,122
 - o Increase acquisitions-leased assets street department \$231,725
- General and administration expenditure changes
 - o Increase salaries-regular \$75,000
 - o Increase engineering \$15,000
- Parks and recreation expenditure changes
 - o Increase salaries-regular \$30,000
 - o Increase recreational supplies \$25,000
 - o Increase maintenance-infrastructure \$15,000

- Police department expenditure changes
 - o Increase salaries-overtime \$40,000
 - o Increase retirement-MPER's \$35,000
 - o Increase settlement charges \$15,000
 - o Increase office supplies \$15,000
- Street department expenditure changes
 - o Increase salaries-regular \$55,000
 - o Increase salaries-overtime \$15,000
 - o Increase maintenance-vehicles \$20,000
 - o Increase maintenance-infrastructure \$20,000
- Carry forward general fund federal grant revenues \$1,226,400. \$776,400 for Pendarvis Lane Improvements and \$450,000 Burgess Avenue sidewalks.
- Net decrease in general fund transfers from special revenue fund of \$330,426.
 - Decrease appropriations from special revenue fund to general fund by \$330,426
- Net decrease in general fund transfers from enterprise fund of \$100,000.
 - O Decrease appropriations from enterprise fund to general fund by \$100,000
- Increase special revenue collection fees \$5,000
- Net decrease in enterprise fund transfers from special revenue fund of \$830,042.
 - Decrease appropriations from special revenue fund to enterprise fund by \$830,042
- Changes in enterprise fund operating revenues and expenses
 - o Decrease natural gas fuel adjustment revenues \$1,600,000
 - o Decrease natural gas cost of goods sold expenses \$1,500,000
 - o Decrease sewer federal grant revenues \$365,275
 - o Increase water engineering expenses \$180,000
- Adjust beginning fund balance/net position to actual as per final audited financial statements as of December 31, 2022
 - o \$2,353,693 General fund
 - o \$3,602,761 Special revenue fund
 - o \$21,154,554 Enterprise fund

The above and foregoing ordinance was read and adopted section by section and then submitted to an official vote as a whole, the vote thereon was as follows:

YEAS:

Clark, Cook, Griffin, Major, Wales

NAYS:

None

ABSENT:

None

The ordinance was thereupon declared and adopted this 11th day of December, 2023.

Mayor Jynmy Watson

ATTEST:

Tammy Payton, Municipal Clerk

City of Walker General Fund Annual Budget Ordinance 12-2023-01

	Current Budget	Adjustments Inc (Dec)	Amended Budget			
Revenues		<u> </u>				
Taxes	\$ 3,833,000	\$ -	\$ 3,833,000			
Licenses and Permits	425,000	-	425,000			
Fines and Forfeits	440,000	(65,000)	375,000			
Interest Income	18,000	-	18,000			
Fees	136,000	(30,000)	106,000			
Charges for Services	8,800	-	8,800			
Intergovernmental	1,997,538	(1,226,400)	771,138			
Concessions	96,100	(30,000)	66,100			
Miscellaneous	146,500	(50,000)	96,500			
Total Revenues	7,100,938	(1,401,400)	5,699,538			
Evnondituras	- 					
Expenditures General and Administrative	2,711,200	90,000	2,801,200			
Animal Control	321,000	50,000	321,000			
Parks and Recreation	884,300	70,000	954,300			
Police Department	2,783,300	105,000	2,888,300			
Street Department	1,401,700	110,000	1,511,700			
Capital Outlay	3,451,951	(195,994)	3,255,957			
Debt Service	661,200	(155,554)	661,200			
Total Expenditures	12,214,651	179,006	12,393,657			
lotal Expellultures						
Excess (Deficiency) of						
Revenues over Exenditures	(5,113,713)	(1,580,406)	(6,694,119)			
Other Financing Sources (Uses)						
Sale of Capital Assets	180,000	(180,000)	_			
Proceeds from Debt	-	808,957	808,957			
Transfers In	4,473,192	(430,426)	4,042,766			
Transiers in	4,473,132	(130,120,	1,0 12,7 00			
Adjust Beginning Fund Balance as						
per December 31, 2021 audited						
financial statements						
The state of the s						
Net Change in Fund Balance	(460,521)	(1,381,875)	(1,842,396)			
Fund Balance at Beginning of Year	2,353,693		2,353,693			
Fund Balance at End of Year	\$ 1,893,173	\$ (1,381,875)	\$ 511,298			

CITY OF WALKER SPECIAL REVENUE FUND Annual Budget

ORDINANCE 12-2023-01

	Current Budget	Adjustments Inc (Dec)	Amended Budget
Revenues			
Taxes	\$1,650,000	\$ -	\$ 1,650,000
Interest Income	40,000		40,000
Total Revenues	1,690,000		1,690,000
Expenditures General Expenses	28,000	5,000	33,000
Debt Service	-	-	-
Total Expenditures	28,000	5,000	33,000
Total Experiance			
Excess (Deficiency) of			
Revenues over Exenditures	1,662,000	(5,000)	1,657,000
	, ,	, , ,	,
Other Financing Sources (Uses)			
Transfers Out	(2,870,084)	1,160,468	(1,709,616)
	• • • • •		
Adjust Beginning Fund Balance			
as per December 31, 2021			
audited financial statements			
Net Change in Fund Balance	(1,208,084)	1,155,468	(52,616)
•			
Beginning Fund Balance	3,602,761		3,602,761
- 0			
Ending Funding Balance	\$2,394,677	\$ 1,155,468	\$ 3,550,145

City of Walker Governmental Funds - Capital Outlay and Debt Service Annual Budget ORDINANCE 12-2023-01 Submitted for Approval December 11, 2023 For the Year Ended December 31, 2024

Dept	Description		Current Budget	-	ustments nc (Dec)		Amended Budget
Admin	Community Recreational Center	\$	20,000	\$	_	\$	20,000
Admin	City Hall Third Floor Buildout	Š	20,000	~	567,809	*	567,809
Admin	Enterprise Vehicles Delivery & Tags	\$ \$ \$ \$ \$ \$	-		83,380		83,380
A/S	New Animal Control Building	\$	300,000		(100,000)		200,000
A/S	Enterprise Vehicles Delivery & Tags	\$	-		79,040		79,040
Parks	Parks and Recreation Lighting	\$	160,000		250,000		410,000
Parks	Enterprise Vehicles Delivery & Tags	\$	-		41,690		41,690
Parks	Parks and Recreation Cabin Air Tractor	\$	35,000		-		35,000
Parks	Parks and Recreation Utility Vehicle	\$	15,000		-		15,000
Parks	Parks and Recreation Utility Vehicle Ballfields Enterprise Law Enforcement Vehicle	\$	-		272 122		272 172
Police Police	Law Enforcement Vehicle Cameras/Lights	ج	-		373,122		373,122 0
Police	Law Enforcement Registration	ç	-		_		0
Police	Law Enforcement Equipment	Ś	-		_		ő
Streets	Kubota MX600HSTC	Š	50,000		_		50,000
Streets	Energreen Aspen Tractor	\$	262,000		-		262,000
Streets	Rotary Boom for Tractor	\$	84,300		-		84,300
Streets	Utility Vehicle for streets	\$	15,000		-		15,000
Streets	Fencing for laydown yard	\$	40,000		-		40,000
Streets	Pendarvis Lane Phase I	\$	980,868		(980,868)		0
Streets	Aydell Lane Improvements	\$	747,890				747,890
Streets	Burgess Road Sidewalks Extension		560,000		(560,000)		0
Streets	Enterprise Vehicles Delivery & Tags	\$	-		231,725		231,725
Streets	Vacuum Truck	\$	181,892		(181,892)		0
		-				_	2 222
	TOTAL CAPITAL OUTLAY	\$	3,451,951	\$	(195,994)	\$	3,255,957
	Paradella.		Current		ustments	Þ	Amended
	Description		Budget	In	c (Dec)		Budget
and Co	1018 - Louisiana Local Government Environmental Facilites ommunity Development Authority Revenue Bonds (City of r - City Hall Project). Outstanding Balance at 12/31/22 is \$6,250,000.		140,000.00				140,000.00
 2018 Μι	unicipal Tractor Lease - total lease of \$230,000 Oustanding balance as of 12/31/2021 was \$99,017 final quarterly payment due Oct. 1, 2023		48,000.00		-		48,000.00
	Municipal Lease Program. Total lease of \$215,600 for (5) units. Outstanding balance as of 12/31/2021 is \$134,417. Final quarterly payment due December 15, 2024		42,000.00		-		42,000.00
-	ton Property - Outstanding Balance at 12/31/2022 is \$120,000 Was a \$200,000 purchase paid in \$20,000 installments. Final payment January 2028		20,000.00				20,000.00
	Enterprise Fleet, new lease vehicles		79,000.00				79,000.00
	2023 Municipal Lease Program - Police Units		45,000.00				45,000.00
			-				-
	·						
			<u>-</u>				-
	TOTAL DEBT SERVICE	\$	374,000	\$	-	\$	374,000
						-	

City of Walker Enterprise Fund Annual Budget

ORDINANCE 12-2023-01

On another Development		Current Budget	A	djustments Inc (Dec)		Amended Budget
Operating Revenues	\$	12,720,000	\$	/1 600 000\	\$	11 120 000
Charges for Services	Ψ	134,500	Ş	(1,600,000)	Ş	11,120,000 134,500
Delinquent Charges Miscellaneous Charges		871,600		_		871,600
Waste Management Fees		671,000				-
Total Operating Revenues		13,726,100	·-	(1,600,000)		12,126,100
Total operating nevertaes		13,720,130		(2)000)000)		
Operating Expenses						
Gas Department		6,536,700		(1,500,000)		5,036,700
Sewer Department		1,607,850		-		1,607,850
Water Department		1,853,700		180,000		2,033,700
Garbage Department		433,900				433,900
Total Operating Expenses		10,432,150		(1,320,000)		9,112,150
Ou anatin u la a ana di asa) Bafana						
Operating Income (Loss) Before		2 202 050		(200,000)		2 012 050
Depreciation Expense		3,293,950		(280,000)		3,013,950
Depreciation Expense		984,700				984,700
Net Operating Income (Loss)		2,309,250		(280,000)		2,029,250
Add:						
Nonoperating Revenues		1,784,775		(365,275)		1,419,500
Transfers In		1,971,892		(830,042)		1,141,850
Transfers III		-,-,-,		(//		_,,
Less:						
Nonoperating Expenses		(138,600)		-		(138,600)
Transfers Out		(3,575,000)		100,000		(3,475,000)
Adjust Beginning Net Assets as						
per December 31, 2021 audited						
financial statements		_				
Titrariela statements				<u>.</u>		
Change Net Assets		2,352,317		(1,375,317)		977,000
Net Position at Beginning of Year		21,154,554				21,154,554
The crossition at beginning or real		21,107,007			-	
Net Position at End of Year	\$	23,506,871			\$	22,131,554

City of Walker Enterprise Fund - Capital Outlay and Debt Service Annual Budget ORDINANCE 12-2023-01

Submitted for Approval December 11, 2023

For the Year Ended December 31, 2024

Dept	t Description		Current Budget	-	Adjustments Inc (Dec)		Amended Budget
Gas	Gas Relocate Cane Market Road Bridges Gas line extension Simms Road Gas extension Dogwood Estates Gas relocate Eden Church Road at Lockhart Gas line improvements Amite Church Road Gas line extension Calvin Underwood Road Gas line extension Cook Road Phase I Gas line extension Cook Road Phase II Gas line extension Duff Road Excavator Relocate Fletcher Lane Excavator Bucket Truck Backhoe Sewer Digester for capacity increase Sewer Infiltration Mitigation Project	\$	354,150 68,000 226,000 130,000 220,000 28,000 131,900 103,900 60,000 60,000 60,000 110,000 300,000 426,475	\$		\$	354,150 68,000 226,000 130,000 220,000 28,000 131,900 32,000 60,000 300,000 60,000 110,000 300,000 426,475
	•		- - -		-		-
	TOTAL CAPITALY OUTLAY	\$	2,610,425	\$		\$	2,610,425
Greenwich '	Description OB State of Louisiana Combined Utilities Revenue Bonds. Village water project. Total bond issue \$364,000. Outstanding 12/31/22 is \$153,000.		Current Budget 20,000	-	stments : (Dec)		mended Budget 20,000
Side sewer	1 State of Louisiana Combine Utilites Revenue Bonds. East force main. Total bond issue \$675,141. Outstanding balance is \$291,764.		35,000		-		35,000
Series 2016 Revenue Refunding Bonds, refunding portion of 2009 Bonds. Total bond issue of \$4,890,000. \$3,266,000 reported in Enterprise Fund; and \$1,624,000 reported in Special Revenue Fund. Outstanding balance at 12/31/22 is \$2,860,000 payable from enterprise fund and \$0 from 1/2 cent sales tax special revenue fund.			540,000.00				540,000.00
Enterprise L	Lease New Vehicles		100,000		-		100,000
	TOTAL DEBT SERVICE	\$	695,000	\$	-	\$	695,000

CITY OF WALKER

ORDINANCE #12-2023-02

December 11, 2023

On motion by Mr. Wales, seconded by Ms. Major, the following ordinance was adopted by the Mayor and Council of the City of Walker, Louisiana.

OPERATING BUDGET OF REVENUES AND EXPENDITURES FOR THE CALENDAR YEAR 2024

BE IT ORDAINED, by the Mayor and Council of the City of Walker, Louisiana, now acting as the governing authority of said City, in legal session convened that:

SECTION I. The attached detailed estimate of revenues and expenditures by departments, for the fiscal year beginning January 1, 2024 and ending December 31, 2024, be and the same is hereby adopted to serve as "Budget of Revenues and Expenditures" for the City of Walker during the said period.

SECTION II. The adopting of this Operation Budget of Revenues and Expenditures by and the same is hereby declared to operate as an appropriation of the amounts therein set forth with the terms of the budget classification.

SECTION III. The Mayor is hereby authorized to take and accept bids or proposals, as well as, execute all agreements and/or contracts necessary and appropriate for the implementation of the Operating Budget of Revenues and Expenditures for the Calendar Year 2021. All agreements must be in compliance with LA R.S. 33:321, et seq.

The above and foregoing ordinance was read and adopted section by section and then submitted to an official vote as a whole, the vote thereon was as follows:

YEAS:

Clark, Cook, Griffin, Major, Wales

NAYS:

None

ABSENT:

None

The ordinance was thereupon declared adopted this 11th day of December 2023.

Mayor Jimmy Watson

ATTEST:

Tammy Payton, Municipal Clerk

City of Walker General Fund Annual Budget

ORDINANCE 12-2023-02 Submitted for Approval December 11, 2023 For the Year Ended December 31, 2024

	Current Budget	Adjustments Inc (Dec)	Amended Budget
Revenues			
Taxes	\$ 4,137,000	\$ -	\$ 4,137,000
Licenses and Permits	465,000	-	465,000
Fines and Forfeits	420,000	-	420,000
Interest Income	40,000	-	40,000
Fees	126,000	-	126,000
Charges for Services	8,850	-	8,850
Intergovernmental	2,211,400	-	2,211,400
Concessions	75,000	-	75,000
Miscellaneous	159,050	-	159,050
Total Revenues	7,642,300	-	7,642,300
E and the same			
Expenditures General and Administrative	2 717 200		2,717,200
Animal Control	2,717,200	-	328,200
Parks and Recreation	328,200 996,500	-	996,500
1	2,903,700	-	2,903,700
Police Department		-	1,645,300
Street Department	1,645,300	-	3,694,435
Capital Outlay	3,694,435	-	708,081
Debt Service	708,081		12,993,416
Total Expenditures	12,993,416		12,995,416
Excess (Deficiency) of			
Revenues over Exenditures	(5,351,116)	-	(5,351,116)
Other Financing Sources (Uses)			
Sale of Capital Assets	280,000	-	280,000
Proceeds from Debt	-	-	-
Transfers In	4,601,892	-	4,601,892
Adirat Dariania - Francis - Palara			
Adjust Beginning Fund Balance as			
per December 31, 2021 audited			
financial statements			
Net Change in Fund Balance	(469,224)	-	(469,224)
_	,		
Fund Balance at Beginning of Year	1,836,100		1,836,100
Fund Balance at End of Year	\$ 1,366,876	\$ -	\$ 1,366,876

City of Walker Special Revenue Fund

Annual Budget ORDINANCE 12-2023-02

Current Budget	Adjustments Inc (Dec)	Amended Budget
\$1,800,000	\$ -	\$ 1,800,000
40,000		40,000
1,840,000		1,840,000
36,000	-	36,000
- 26,000	-	- 2000
36,000		36,000
1,804,000	-	1,804,000
(2,638,784)	-	(2,638,784)
(834,784)	-	(834,784)
3,742,700	<u> </u>	3,742,700
\$2,907,916	\$ -	\$ 2,907,916
	Budget \$1,800,000 40,000 1,840,000 36,000 - 36,000 (2,638,784) - (834,784) 3,742,700	Budget Inc (Dec) \$1,800,000 \$ - 40,000

City of Walker Governmental Funds - Capital Outlay and Debt Service Annual Budget ORDINANCE 12-2023-02 Submitted for Approval December 11, 2023 For the Year Ended December 31, 2024

Do. 24	Description	Current	Adjustments	Amended
Dept	Description	Budget	Inc (Dec)	Budget
Admin Admin	Land Acquisitions Enterprise Vehicles Delivery & Tags	\$ 25,000 \$ -	\$ -	\$ 25,000 0
A/S	New Animal Control Building	\$ 195,675	-	195,675
A/S	Enterprise Vehicles Delivery & Tags	\$ -	-	0
Parks Parks	Pavillion at Sydney Hutchinson Park Enterprise Vehicles Delivery & Tags	\$ 195,675 \$ - \$ 500,000 \$ - \$ 50,000 \$ 75,000 \$ 30,000 \$ 50,000 \$ 12,000 \$ - \$ 75,000 \$ 36,000 \$ 36,000 \$ 23,000 \$ 40,000 \$ 181,892 \$ 160,000		500,000 0
Parks	Stage & concrete dance area Sidney Hutchinson Park	\$ 50,000	-	50,000
Parks	Disc Golf Course	\$ 75,000	-	75,000
Parks Parks	Bathroom additions Stafford House Phase II Bathroom & Additions at Ferrigton House Phase III	\$ 30,000 \$ 50,000	-	30,000 50,000
Parks	Parks and Recreation Zero Turn Mower	\$ 12,000	=	12,000
Police	Enterprise Law Enforcement Vehicle	\$ -	-	0
Streets	Mini Excavator Two Kubota Zero Turn Mowers	\$ 75,000	=	75,000 36,000
Streets	Three trailers for equipment	\$ 36,000 \$ 23,000	-	23,000
Streets	Dump Truck	\$ 40,000	=	40,000
Streets	Vacuum Truck	\$ 181,892	-	181,892
Streets	Drainage Improvements Pendarvis at Hwy 190 Pendarvis Lane Phase I	\$ 160,000 \$ 980,868	-	160,000 980,868
Streets	Aydell Lane Bridge Replacement	\$ 700,000	-	700,000
Streets	Burgess Road Sidewalks Extension	\$ 560,000	-	560,000
Streets	Enterprise Vehicles Delivery & Tags	\$ -	-	0
Streets	Vacuum Truck	\$ -		0
	TOTAL CAPITAL OUTLAY	\$ 3,694,435	\$	\$ 3,694,435
	Description	Current Budget	Adjustments Inc (Dec)	Amended Budget
and Co	2018 - Louisiana Local Government Environmental Facilites ommunity Development Authority Revenue Bonds (City of er - City Hall Project). Outstanding Balance at 12/31/22 is \$6,250,000.	145,000.00		145,000.00
		-	-	-
	Municipal Lease Program. Total lease of \$215,600 for (5) units. Outstanding balance as of 12/31/2021 is \$134,417. Final quarterly payment due December 15, 2024	42,000.00	-	42,000.00
	ton Property - Outstanding Balance at 12/31/2022 is \$120,000 Was a \$200,000 purchase paid in \$20,000 installments. Final payment January 2028	20,000.00		20,000.00
	Enterprise Fleet, new lease vehicles	179,000.00		179,000.00
	2023 Municipal Lease Program - Police Units	45,000.00 -		45,000.00 -
		-		-
	TOTAL DEBT SERVICE	\$ 431,000	\$ -	\$ 431,000

City of Walker Enterprise Fund Annual Budget

ORDINANCE 12-2023-02 Submitted for Approval December 11, 2023 For the Year Ended December 31, 2024

	Current Budget	_	tments [Dec]	 Amended Budget
Operating Revenues				
Charges for Services	\$ 11,372,000	\$	-	\$ 11,372,000
Delinquent Charges	158,500		-	158,500
Miscellaneous Charges	1,190,600		-	1,190,600
Waste Management Fees	-		<u>-</u>	 -
Total Operating Revenues	 12,721,100			 12,721,100
Operating Expenses				
Gas Department	4,790,600		-	4,790,600
Sewer Department	1,709,100		-	1,709,100
Water Department	2,095,500		-	2,095,500
Garbage Department	433,700		-	433,700
Total Operating Expenses	 9,028,900		-	9,028,900
Operating Income (Loss) Before Depreciation Expense	2 602 200			3,692,200
Depreciation Expense	3,692,200		-	3,092,200
Depreciation Expense	1,020,700			1,020,700
Net Operating Income (Loss)	2,671,500		-	2,671,500
Add:				
Nonoperating Revenues	656,500		-	656,500
Transfers In	1,901,892		-	1,901,892
Less:				
Nonoperating Expenses	(145,200)		-	(145,200)
Transfers Out	(3,865,000)		-	(3,865,000)
Adjust Beginning Net Assets as				
per December 31, 2021 audited				
financial statements	 			
Change Net Assets	1,219,692		-	1,219,692
Net Position at Beginning of Year	21,154,300			21,154,300
Net Position at End of Year	\$ 22,373,992			\$ 22,373,992

City of Walker Enterprise Fund - Capital Outlay and Debt Service Annual Budget ORDINANCE 12-2023-02 Submitted for Approval December 11, 2023 For the Year Ended December 31, 2024

Dept	Description		Current Budget	Adjustments Inc (Dec)		Amended Budget		
Gas Ga Gas Ga Gas Ga Gas Ga Gas Po Sewer Re Sewer Va Sewer Se	as Relocate Cane Market Road Bridges as line extension Simms Road as line extension Cecil Drive from Hwy 16 to Kingfisher as relocate Eden Church Road at Lockhart as line extension Cook Road Phase I rtable CNG Trailer locate Fletcher Lane cuum Truck wer Digester for capacity increase wer Infiltration Mitigation Project	\$	354,150 68,000 152,000 130,000 132,000 150,000 300,000 181,892 300,000 597,000	\$	-	\$	354, 150 68,000 152,000 130,000 132,000 150,000 300,000 181,892 300,000 597,000	
Т	OTAL CAPITALY OUTLAY	\$	2,365,042	\$	-	\$	2,365,042	
	Description		Current Budget		ustments c (Dec)		lmended Budget	
Greenwich Villag	tate of Louisiana Combined Utilities Revenue Bonds. ge water project. Total bond issue \$364,000. Outstanding /22 is \$153,000.		21,000		-		21,000	
	te of Louisiana Combine Utilites Revenue Bonds. East main. Total bond issue \$675,141. Outstanding balance 291,764.		36,000		-		36,000	
Series 2016 Revenue Refunding Bonds, refunding portion of 2009 Bonds. Total bond issue of \$4,890,000. \$3,266,000 reported in Enterprise Fund; and \$1,624,000 reported in Special Revenue Fund. Outstanding balance at 12/31/22 is \$2,860,000 payable from enterprise fund and \$0 from 1/2 cent sales tax special revenue fund.			555,000.00				555,000.00	
Enterprise Lease	e New Vehicles		130,000		-		130,000	
то	TAL DEBT SERVICE	\$	742,000	\$	-	\$	742,000	