

VILLAGE OF MORGANZA, LOUISIANA

**PROPOSED AMENDED BUDGETS
FOR THE YEAR ENDING JUNE 30, 2024**

AND

**PROPOSED BUDGETS
FOR THE YEAR ENDING JUNE 30, 2025**

VILLAGE OF MORGANZA, LOUISIANA

PROPOSED BUDGETS FOR THE YEAR ENDING JUNE 30, 2025

TABLE OF CONTENTS

	<u>Page</u>
Budget Message	1-3
Proposed Amended Budget for the year ending June 30, 2024 and Proposed Budget for year ending June 30, 2025 – General Fund	4-5
Detailed Support for General Fund Budgets	6-9
Proposed Amended Budget for the year ending June 30, 2024 and Proposed Budget for year ending June 30, 2025 – Public Utility Fund	10-11
Detailed Support for Public Utility Budget	12-15
Summary of Adopted Budgets	16

**VILLAGE OF MORGANZA, LOUISIANA
BUDGET MESSAGE
FOR THE YEAR ENDING JUNE 30, 2025**

CURRENT YEAR AMENDMENTS

It was necessary to amend the 2024 fiscal year budget for the General Fund to reflect overall increase in expenditures for general governments of approximately \$12,000 decrease police expenditures by approximately \$9,000 and increase streets and sanitation department expenditures of approximately \$15,000 and increase Health & Welfare expenditures by \$4,000.

BASIS FOR ESTIMATES AND PROJECTIONS

The proposed budgets for the fiscal year ending June 30, 2025, have been prepared with the intent to maintain or improve the services to the residents of the Village of Morganza. As in prior years, these proposed budgets have been prepared using a very conservative forecasting approach (no projects will be undertaken unless funds are available). Inflation rates have been anticipated based upon spending levels in prior years and current economic conditions.

BASIS OF ACCOUNTING

The budget has been prepared using the modified accrual basis of accounting for the General Fund. This method means that income received within 60 days of year-end is included as revenue which will be used to pay expenses incurred in the calendar year.

The full accrual basis of accounting is used for the Public Utility Fund. This method means that income is recorded as revenue when the Village charges for services rendered.

FINANCIAL PROJECTIONS

Based upon the proposed budget projections, the changes are as follows:

General Fund –

Cash estimated at June 30, 2024	\$	207,472
Projected Surplus/(Deficit) for year 2025		<u>(58,093)</u>
Cash estimated at June 30, 2025	\$	<u><u>149,379</u></u>

Public Utility System Fund –

Cash estimated at June 30, 2024	\$	584,647
Projected Surplus/(Deficit) for year 2025		<u>16,230</u>
Cash estimated at June 30, 2025	\$	<u><u>600,877</u></u>

VILLAGE OF MORGANZA, LOUISIANA BUDGET MESSAGE FOR THE YEAR ENDING JUNE 30, 2025

GENERAL FUND REVENUES

The General Fund revenues consist of four major items: Ad Valorem (Property) Taxes, Sales Taxes, Franchise Taxes, and Occupational Licenses. These revenues totaling \$197,420 are being estimated slightly less than the previous fiscal year due a general return to normal economic conditions.

It is important to remember that the Village only controls the amount of Ad Valorem Taxes it receives (12% of total revenues from local sources).

Other revenues from local sources are dependent upon economic conditions in the area. Sales taxes based upon the amount of sales generated from consumable goods and purchase of vehicles and equipment; franchise taxes based upon the amount of utilities consumed from Entergy and Cobridge Communications; occupational licenses & permits based upon the amount of business generated by local businesses and insurance companies' premiums on policies. LGAP grants are determined by the State of Louisiana.

GENERAL FUND OPERATING EXPENDITURES

The General Fund operating expenditures are segregated into four departments:

1. General Government (pages 7 and 8) reports the administrative operations of the municipality.
2. Police (page 8) reports the operations for public safety.
3. Streets and Sanitation (pages 8 and 9) reports the operations for street maintenance, drainage, grass cutting, and street lighting.
4. Health and Welfare (page 9) reports operations to assist services to low-income residents and mosquito protection.

Expenditures for each department are being maintained at approximately the same levels as the previous year except Streets and Sanitation which reflects the estimated cost of labor and debris removal of \$9,000.

GENERAL FUND CAPITAL OUTLAYS

Capital outlays are budgeted as follows:

- The Village has not budgeted any capital outlay at this time

VILLAGE OF MORGANZA, LOUISIANA BUDGET MESSAGE FOR THE YEAR ENDING JUNE 30, 2025

PUBLIC UTILITY FUND REVENUES

The municipality provides three utility services to the residents and businesses of the area – natural gas, water and sewer. At this time, administration is considering changes to rates that will generate sufficient revenues to the costs of providing those services.

Natural Gas – Projected natural gas revenues are based upon the prior fiscal year’s consumption; however, these projections can be altered by the weather. A colder winter could mean higher cost which will be charged to the consumer at no additional markup.

Water – Charges from water consumption has remained steady over the past five years, except for an increase in charges result in an estimated increase of \$9,000 for the current year.

Sewer – Charges for sewer collection has remained steady over the past five years, except for an increase in charges results in an estimated increase of \$5,000 for the current year;

Louisiana LGAP Grant – The Village anticipates receiving a grant from the state of Louisiana to be used to finance capital outlay needs for the year to be determined at a later date.

Louisiana CWF Grant – The Village anticipates receiving a grant from the state of Louisiana to be used to finance capital outlay needs for the year to be determined at a later date.

American Rescue Act Grant – The Village anticipates expending grant funds to finance engineering fees for upcoming sewer project.

PUBLIC UTILITY FUND OPERATING EXPENDITURES

The Public Utility Fund operating expenditures are segregated into four departments –

1. General & Administration reports the indirect costs of maintaining, billing, and collection of the utility services.
2. Natural Gas reports the direct costs of purchases of natural gas and maintenance of the service lines to provide natural gas to residents and businesses.
3. Water System reports the direct costs of pumping water and maintenance of water lines, water towers, and equipment to deliver the water to residents and businesses.
4. Sewer System reports the direct costs of collecting sewer wastes from residents and businesses and the maintenance of equipment and lines to deliver those wastes to the oxidation pond.

Expenditures for each department are being maintained at the same levels as the previous fiscal year except the cost of natural gas sold to customers, unforeseen maintenance cost and increase in salaries and related employee benefits.

PUBLIC UTILITY FUND CAPITAL OUTLAYS

Capital outlays for the water system are reflected as additions to Fixed Assets as follows:

- Final payment was paid for the purchase of the third Variable Frequency Regulator for the water system and is part of an overall improvement water tower project which when complete was financed by a Louisiana CWF grant.

**VILLAGE OF MORGANZA, LOUISIANA
GENERAL FUND
BUDGET FOR YEAR ENDING JUNE 30, 2025**

	Current Year - June 30, 2024				Upcoming Year - June 30, 2025			
	(A) Original Budget	(B) Proposed Amended Budget	(C) Actual Year-to-Date as of 05/15/2024	(D) Estimated Remaining for Year	(E) Projected Actual Result at Year End	(F) % Change Last Adopted Budget vs. Projected Actual Result at Year End	(G) Proposed Budget	(H) % Change Projected Actual Result at Year End vs. Proposed Budget
				[C + D]	[E / B - 1]		[G / E - 1]	
SUMMARY OF REVENUES - BY SOURCES								
Local sources:								
Taxes	\$ 142,515	\$ 159,515	\$ 146,979	\$ 27,803	\$ 174,781	9.6%	\$ 159,515	-8.7%
Charges for Services	2,100	2,625	-	2,625	2,625	0.0%	2,625	0.0%
Fines and Forfeitures	8,050	12,050	14,573	2,915	17,487	45.1%	10,050	-42.5%
Licenses and Permits	13,330	20,330	29,314	6,213	35,526	74.7%	20,330	-42.8%
Investment Income	-	4,000	3,791	758	4,549	13.7%	4,500	-1.1%
Miscellaneous	50	400	366	73	439	9.8%	400	-9.0%
Total Revenues from Local Sources	166,045	198,920	195,022	40,386	235,408	18.3%	197,420	-16.1%
State sources:								
Grants	-	-	-	-	-	#DIV/0!	-	#DIV/0!
Shared Revenue	7,500	7,500	6,062	1,464	7,526	0.3%	7,500	-0.3%
Total Revenues from State Sources	7,500	7,500	6,062	1,464	7,526	0.3%	7,500	-0.3%
Federal sources:								
Grants	-	-	-	-	-	#DIV/0!	-	#DIV/0!
Total Revenues from Federal Sources	-	-	-	-	-	#DIV/0!	-	#DIV/0!
Total Revenues by Sources	173,545	206,420	201,084	41,850	242,934	17.7%	204,920	-15.6%
SUMMARY OF EXPENDITURES - BY AGENCY								
Agency								
Village of Morganza	228,565	250,995	184,224	56,693	240,917	-4.0%	263,013	9.2%
Total Expenditures by Agency	228,565	250,995	184,224	56,693	240,917	-4.0%	263,013	9.2%
SUMMARY OF EXPENDITURES - BY FUNCTIONS								
Function								
General Government	71,575	83,475	72,571	8,828	81,400	-2.5%	82,575	1.4%
Police	31,300	23,565	9,760	2,717	12,477	-47.1%	27,718	122.2%
Streets and Sanitation	121,090	135,355	93,556	43,758	137,315	1.4%	144,120	5.0%
Health and Welfare	4,600	8,600	8,337	1,389	9,726	13.1%	8,600	-11.6%
Total Expenditures by Functions	228,565	250,995	184,224	56,693	240,917	-4.0%	263,013	9.2%
SUMMARY OF EXPENDITURES - BY CHARACTERS								
Character								
Salaries and Related Benefits	103,040	109,270	82,932	17,671	100,603	-7.9%	123,188	22.4%
Professional Services	16,500	17,500	15,044	2,000	17,044	-2.6%	19,200	12.7%
Utilities	20,500	20,500	14,587	2,917	17,505	-14.6%	20,500	17.1%
Other Purchased Services	40,875	50,175	40,031	9,779	49,810	-0.7%	53,975	8.4%
Repairs, Maintenance, and Supplies	47,650	52,050	30,240	24,326	54,565	4.8%	46,150	-15.4%
Capital Outlay	-	1,500	1,390	-	-	-100.0%	-	#DIV/0!
Total Expenditures by Characters	228,565	250,995	184,224	56,693	240,917	-4.0%	263,013	9.2%

VILLAGE OF MORGANZA, LOUISIANA
GENERAL FUND
BUDGET FOR YEAR ENDING JUNE 30, 2025

	Current Year - June 30, 2024					Upcoming Year - June 30, 2025		
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
	Original Budget	Proposed Amended Budget	Actual Year-to-Date as of 05/15/2024	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted Budget vs. Projected Actual Result at Year End	Proposed Budget	% Change Projected Actual Result at Year End vs. Proposed Budget
				[C + D]	[E / B - 1]		[G / E - 1]	
SUMMARY OF OTHER FINANCING SOURCES - BY SOURCES								
Other Financing Sources								
Sale of Fixed Assets	-	-	-	-	-	#DIV/0!	-	#DIV/0!
Transfers In - Public Utility Fund	-	-	-	-	-	#DIV/0!	-	#DIV/0!
Total Other Financing Sources by Sources	-	-	-	-	-	#DIV/0!	-	#DIV/0!
SUMMARY OF OTHER FINANCING USES - BY USES								
Other Financing Uses								
Transfers Out - Public Utility Fund	-	-	-	-	-	#DIV/0!	-	#DIV/0!
Total Other Financing Uses by Uses	-	-	-	-	-	#DIV/0!	-	#DIV/0!
SUMMARY OF FUND BALANCE								
Net change in fund balance	(55,020)	(44,575)	16,860	(14,843)	2,016	-104.5%	(58,093)	-2981.0%
Estimated Beginning Fund Balance	235,527	201,476	201,476	-	201,476	0.0%	203,492	1.0%
Estimated Ending Fund Balance	180,507	156,901	218,336	(14,843)	203,492	29.7%	145,399	-28.5%

**VILLAGE OF MORGANZA, LOUISIANA
GENERAL FUND - DETAILED
BUDGET FOR YEAR ENDING JUNE 30, 2025**

Current Year - June 30, 2024

Upcoming Year - June 30, 2025

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
	Original Adopted Budget	Proposed Amended Budget	Actual Year-to-Date as of 05/15/2024	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted Budget vs. Projected Actual Result at Year End	Proposed Budget	% Change Projected Actual Result at Year End vs. Proposed Budget
					[C + D]	[E / B - 1]		[G / E - 1]
DETAIL OF REVENUES								
Local sources:								
Taxes								
4011 General Property Taxes	\$ 35,000	\$ 22,000	\$ 21,729	200	\$ 21,929	-0.3%	22,000	0.3%
4012 Interest on Property Taxes	15	15	11	-	11		15	
4013 Sales Tax	90,000	120,000	111,426	22,285	133,711	11.4%	120,000	-10.3%
4016 Franchise - Electric	15,000	15,000	12,742	4,247	16,989	13.3%	15,000	-11.7%
4017 Franchise - Cable	2,500	2,500	1,070	1,070	2,140	-14.4%	2,500	16.8%
4018 Franchise - Telephone	-	-	-	-	-		-	
Total Taxes	142,515	159,515	146,979	27,803	174,781	9.6%	159,515	-8.7%
Charges for Services								
4311 Police Accident Reports	-	-	-	-	-		-	
4341 LA DOTD Contract	2,100	2,625	-	2,625	2,625	0.0%	2,625	0.0%
4342 Grass Cutting	-	-	-	-	-		-	
Total Charges for Services	2,100	2,625	-	2,625	2,625	0.0%	2,625	0.0%
Fines and Forfeitures								
4611 Traffic Violations/Fines	8,000	12,000	14,523	2,905	17,427	45.2%	10,000	-42.6%
4612 Court Costs Reimbursed	50	50	50	10	60	20.0%	50	-16.7%
Total Fines and Forfeitures	8,050	12,050	14,573	2,915	17,487	45.1%	10,050	-42.5%
Licenses and Permits								
4111 Occ Lic - Businesses	1,000	5,000	8,125	1,625	9,751	95.0%	5,000	-48.7%
4112 Occ Lic - Insurance	12,000	15,000	21,188	4,238	25,426	69.5%	15,000	-41.0%
4113 Liquor & Beer Permits	180	180	-	200	200	11.1%	180	-10.0%
4114 Video Poker Permits	150	150	-	150	150	0.0%	150	0.0%
Total Licenses and Permits	13,330	20,330	29,314	6,213	35,526	74.7%	20,330	-42.8%
Investment Income								
4701 Interest - General Fund	-	4,000	3,791	758	4,549	13.7%	4,500	-1.1%
4702 Interest Earned - Police	-	-	-	-	-		-	
4703 Interest - Ad Valorem Act	-	-	-	-	-		-	
Total Investment Income	-	4,000	3,791	758	4,549	13.7%	4,500	-1.1%
Miscellaneous								
4781 Sales of Fixed Assets	-	-	-	-	-		-	
4791 Other Misc Revenues	50	400	366	73	439	9.8%	400	-9.0%
4795 Donated capital assets from parish	-	-	-	-	-		-	
Total Miscellaneous	50	400	366	73	439	9.8%	400	-9.0%
Total Revenues from Local Sources	166,045	198,920	195,022	40,386	235,408	18.3%	197,420	-16.1%
State sources:								
Grants								
4223 LGAP	-	-	-	-	-		-	
Total Grants	-	-	-	-	-		-	
Shared Revenue								
4242 State Beer Tax	1,500	1,500	1,049	350	1,398	-6.8%	1,500	7.3%
4244 State Video Poker	6,000	6,000	5,013	1,114	6,127	2.1%	6,000	-2.1%
Total Shared Revenue	7,500	7,500	6,062	1,464	7,526	0.3%	7,500	-0.3%
Total Revenues from State Sources	7,500	7,500	6,062	1,464	7,526	0.3%	7,500	-0.3%
Federal sources:								
4211 Grant - FEMA	-	-	-	-	-		-	
Total Revenues from Federal Sources	-	-	-	-	-		-	

VILLAGE OF MORGANZA, LOUISIANA
 GENERAL FUND - DETAILED
 BUDGET FOR YEAR ENDING JUNE 30, 2025

	Current Year - June 30, 2024					Upcoming Year - June 30, 2025		
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
	Original Adopted Budget	Proposed Amended Budget	Actual Year-to-Date as of 05/15/2024	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted Budget vs. Projected Actual Result at Year End	Proposed Budget	% Change Projected Actual Result at End vs. Proposed Budget
				[C + D]	[E / B - 1]		[G / E - 1]	
DETAIL OF EXPENDITURES								
General Government								
Salaries and Related Benefits								
5011 Salary - Mayor	5,400	5,400	4,500	900	5,400	0.0%	5,400	0.0%
5012 Salary - Council	8,100	8,100	6,750	1,350	8,100	0.0%	8,100	0.0%
5066 Unemployment Compensation	100	100	109	22	130	30.4%	100	-23.3%
5067 Worker's Compensation	300	300	-	-	-	-100.0%	300	0.0%
5071 Social Security	850	850	4,444	(3,600)	-	-0.7%	850	0.0%
5072 Medicare	200	200	1,039	(839)	200	0.2%	200	0.0%
5091 Uniform Expense	300	300	510	102	612	104.0%	300	-51.0%
Total Salaries and Related Benefits	15,250	15,250	17,352	(2,065)	15,287	0.2%	15,250	-0.2%
Professional Services								
5111 Prof Fees - Legal	200	200	200	-	200	0.0%	400	100.0%
5113 Prof Fees - Audit	12,000	13,000	12,713	-	12,713	-2.2%	14,000	10.1%
5114 Prof Fees - Accounting	4,000	4,000	2,131	2,000	4,131	3.3%	4,500	8.9%
Total Professional Services	16,200	17,200	15,044	2,000	17,044	-0.9%	18,900	10.9%
Utilities								
5211 Electricity	4,000	4,000	2,840	568	3,408	-14.8%	4,000	17.4%
5212 Natural Gas	1,500	1,500	1,005	201	1,207	-19.6%	1,500	24.3%
Total Utilities	5,500	5,500	3,845	769	4,614	-16.1%	5,500	19.2%
Other Purchased Services								
5301 Ins - Fire & Ext Coverage	4,000	5,000	-	6,000	6,000	20.0%	5,000	-16.7%
5302 Ins - General Liability	5,500	7,000	11,030	(4,000)	7,030	0.4%	7,000	-0.4%
5304 Ins - Bonds	250	250	190	250	440	76.0%	250	-43.2%
5311 Telephone	5,000	5,000	3,469	694	4,163	-16.7%	5,000	20.1%
5314 Autopsy Fees	100	100	-	-	-	-100.0%	100	0.0%
5331 Publishing & Recording	1,500	2,000	1,915	383	2,298	14.9%	2,000	-13.0%
5333 Printing	500	500	-	500	500	0.0%	500	0.0%
5341 Election Expense	500	500	-	500	500	0.0%	500	0.0%
5343 Mayor's Expense	500	500	-	500	500	0.0%	500	0.0%
5344 Travel	100	100	-	100	100	0.0%	100	0.0%
5345 Conferences	1,000	1,000	958	192	1,149	14.9%	1,000	-13.0%
5351 Dues	225	225	125	25	150	-33.3%	225	50.0%
5352 Subscriptions	100	400	445	89	534	33.6%	400	-25.2%
5353 Software Subscription Renewals	-	1,500	1,308	200	1,508	-2.1%	2,000	32.6%
5354 Parish Communication Fee	3,500	3,500	3,427	-	3,427	0.0%	3,500	2.1%
5381 Tourism & Promotion	100	100	-	100	100	0.0%	100	0.0%
5382 Beautification Program	2,000	2,700	2,172	362	2,534	-6.1%	3,000	18.4%
Total Other Purchased Services	24,875	30,375	25,039	5,894	30,933	1.8%	31,175	0.8%
Repairs, Maintenance, and Supplies								
5411 Building Maintenance	3,000	3,000	1,032	206	1,238	-58.7%	3,000	142.4%
5413 Janitorial & Other Supply	900	900	631	126	757	-15.9%	1,000	32.0%
5451 Radio Maintenance	250	250	-	250	250	0.0%	250	0.0%
5453 Computer Maintenance	500	500	340	68	408	-18.4%	500	22.5%
5454 Lease Payments - Copier	1,000	1,000	919	184	1,103	10.3%	1,000	-9.3%
5456 Telephone Maintenance	250	250	235	47	282	12.8%	250	-11.3%
5461 Office Supplies	1,500	5,000	3,834	767	4,601	-8.0%	3,000	-34.8%
5462 Postage	250	250	147	29	177	-29.4%	250	41.6%
5463 Bank Charges	100	500	443	89	532	6.4%	500	-6.0%
5471 Misc Gen & Adm Supplies	2,000	2,000	2,319	464	2,783	39.2%	2,000	-28.1%
Total Repairs, Maintenance, and Supplies	9,750	13,650	9,901	2,230	12,131	-11.1%	11,750	-3.1%

VILLAGE OF MORGANZA, LOUISIANA
 GENERAL FUND - DETAILED
 BUDGET FOR YEAR ENDING JUNE 30, 2025

	Current Year - June 30, 2024					Upcoming Year - June 30, 2025	
	(A) Original Adopted Budget	(B) Proposed Amended Budget	(C) Actual Year-to-Date as of 05/15/2024	(D) Estimated Remaining for Year	(E) Projected Actual Result at Year End	(F) % Change Last Adopted Budget vs. Projected Actual Result at Year End	(G) Proposed Budget
				[C + D]	[E / B - 1]		[G / E - 1]
Capital Outlay							
5908 Furniture	-	1,500	1,390	-	-	-100.0%	-
Total Capital Outlay	-	1,500	1,390	-	-	-100.0%	-
Total General Government	71,575	83,475	72,571	8,928	80,009	-4.2%	82,575
Police							
Salaries and Related Benefits							
6022 Salary - Police Officers	15,000	10,000	4,320	864	5,184	-48.2%	12,000
6067 Worker's Compensation	1,500	500	248	50	297	-40.5%	1,000
6071 Social Security	1,000	620	-	620	620	0.0%	744
6072 Medicare Tax	300	300	-	145	145	0.0%	174
6091 Uniform Expense	400	400	142	28	170	-57.4%	400
Total Salaries and Related Benefits	18,200	11,665	4,710	1,707	6,417	-45.0%	14,318
Professional Services							
6178-Training	300	300	-	-	-	-100.0%	300
Total Professional Services	300	300	-	-	-	-100.0%	300
Utilities							
None	-	-	-	-	-	#DIV/0!	-
Total Utilities	-	-	-	-	-	#DIV/0!	-
Other Purchased Services							
6302 Ins - General Liability	2,200	3,500	2,083	417	2,499	-28.6%	3,500
6303 Ins - Vehicles & Equip	5,000	1,500	896	179	1,076	-28.3%	3,000
6311 Telephone	-	-	-	-	-	#DIV/0!	-
6351 Dues	200	200	200	-	-	-100.0%	200
Total Other Purchased Services	7,400	5,200	2,979	596	3,575	-31.3%	6,700
Repairs, Maintenance, and Supplies							
6431 Vehicle - Gas & Oil	2,500	1,500	470	94	564	-62.4%	1,500
6432 Vehicle - Maintenance	1,000	2,500	688	138	825	-67.0%	2,500
6441 Police Supplies	1,000	1,000	126	25	151	-84.9%	1,000
6451 Radios & Equip Maintenance	300	300	80	16	96	-68.0%	300
6471 Miscellaneous Supplies	100	100	-	-	-	-100.0%	100
6472 Fees - Law Enforcement	500	1,000	707	141	848	-15.2%	1,000
Total Repairs, Maintenance, and Supplies	5,400	6,400	2,071	414	2,485	-61.2%	6,400
Capital Outlay							
Total Capital Outlay	-	-	-	-	-	#DIV/0!	-
Total Police	31,300	23,565	9,760	2,717	12,477	-47.1%	27,718
Streets and Sanitation							
Salaries and Related Benefits							
7032 Salary - Laborers	60,000	70,000	56,109	11,222	67,331	-3.8%	80,000
7067 Worker's Compensation	4,500	6,500	4,761	952	5,714	-12.1%	7,000
7071 Social Security	3,720	4,340	-	4,340	4,340	0.0%	4,960
7072 Medicare	870	1,015	-	1,015	1,160	0.0%	1,160
7091 Uniform Expense	500	500	-	500	500	0.0%	500
Total Salaries and Related Benefits	69,590	82,355	60,870	18,029	78,899	-4.2%	93,620
Professional Services							
None	-	-	-	-	-	#DIV/0!	-
Total Professional Services	-	-	-	-	-	#DIV/0!	-

**VILLAGE OF MORGANZA, LOUISIANA
GENERAL FUND - DETAILED
BUDGET FOR YEAR ENDING JUNE 30, 2025**

	Current Year - June 30, 2024				Upcoming Year - June 30, 2025			
	(A) Original Adopted Budget	(B) Proposed Amended Budget	(C) Actual Year-to-Date as of 05/15/2024	(D) Estimated Remaining for Year	(E) Projected Actual Result at Year End	(F) % Change Last Adopted Budget vs. Projected Actual Result at Year End	(G) Proposed Budget	(H) % Change Projected Actual Result at Year End vs. Proposed Budget
				[C + D]	[E / B - 1]		[G / E - 1]	
Utilities								
7215 Street Lighting	15,000	15,000	10,742	2,148	12,890	-14.1%	15,000	16.4%
Total Utilities	15,000	15,000	10,742	2,148	12,890	-14.1%	15,000	16.4%
Other Purchased Services								
7302 Ins - General Liability	1,000	1,000	497	99	597	-40.3%	1,500	151.3%
7303 Ins-Vehicle & Equipment	3,000	5,000	3,179	1,800	4,979	-7.1%	6,000	34.5%
Total Other Purchased Services	4,000	6,000	3,676	1,899	5,576	0.0%	7,500	0.0%
Repairs, Maintenance, and Supplies								
7422 Gravel, Limestone & Shell	1,000	1,000	-	1,000	1,000	#DIV/0!	1,000	#DIV/0!
7424 Culverts	-	-	-	-	-		-	
7425 Street repairs	15,000	2,000	-	15,000	15,000		2,000	
7427 Tree Trimming, Removal & Clean Up	-	5,000	900	1,000	1,900		5,000	
7428 Street signs	-	-	-	-	-		-	
7431 Vehicle gas & oil	-	-	-	-	-		-	
7432 Vehicle maintenance	-	-	-	-	-		-	
7441 Tractor - Gas & Oil	3,000	3,000	1,510	302	1,812	-39.6%	3,000	65.6%
7442 Tractor - Maintenance	8,000	10,000	8,563	1,427	9,990	-0.1%	10,000	0.1%
7451 Small Tools & Supplies	4,000	9,000	7,095	1,419	8,514	-5.4%	5,000	-41.3%
7455 Chemicals - Weed control	-	-	-	-	-		-	
7461 Debris Removal	500	1,000	-	1,000	1,000	-53.3%	1,000	114.3%
7463 Ordinance Weed Control	500	500	200	33	233	0.0%	500	0.0%
7471 Miscellaneous Supplies	500	500	-	500	500	24.8%	500	-29.9%
Total Repairs, Maintenance, and Supplies	32,500	32,000	18,268	21,681	39,949	1.4%	28,000	5.0%
Capital Outlay								
7901 Street Equipment	-	-	-	-	-	#DIV/0!	-	#DIV/0!
7903 Buildings (Shed)	-	-	-	-	-	#DIV/0!	-	#DIV/0!
Total Capital Outlay	-	-	-	-	-		-	
Total Streets and Sanitation	121,090	135,355	93,556	43,758	137,315		144,120	
Health and Welfare								
Salaries and Related Benefits								
None	-	-	-	-	-	#DIV/0!	-	#DIV/0!
Total Salaries and Related Benefits	-	-	-	-	-	#DIV/0!	-	#DIV/0!
Professional Services								
None	-	-	-	-	-	#DIV/0!	-	#DIV/0!
Total Professional Services	-	-	-	-	-	#DIV/0!	-	#DIV/0!
Utilities								
None	-	-	-	-	-	#DIV/0!	-	#DIV/0!
Total Utilities	-	-	-	-	-	#DIV/0!	-	#DIV/0!
Other Purchased Services								
8301 Animal Ordinance Expense	4,000	8,000	7,887	1,314	9,201	15.0%	8,000	-13.1%
8311 Social Welfare	600	600	450	75	525	-12.5%	600	14.3%
Total Other Purchased Services	4,600	8,600	8,337	1,389	9,726	13.1%	8,600	-11.6%
Repairs, Maintenance, and Supplies								
None	-	-	-	-	-	#DIV/0!	-	#DIV/0!
Total Repairs, Maintenance, and Supplies	-	-	-	-	-	#DIV/0!	-	#DIV/0!
Capital Outlay								
None	-	-	-	-	-	#DIV/0!	-	#DIV/0!
Total Capital Outlay	-	-	-	-	-	#DIV/0!	-	#DIV/0!
Total Health and Welfare	4,600	8,600	8,337	1,389	9,726	13.1%	8,600	-11.6%

VILLAGE OF MORGANZA, LOUISIANA
PUBLIC UTILITY FUND
BUDGET FOR YEAR ENDING JUNE 30, 2025

BUDGET FOR YEAR ENDING JUNE 30, 2025									
Current Year - June 30, 2024					Upcoming Year - June 30, 2025				
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)		
Original Adopted Budget	Proposed Amended Budget	Actual Year-to-Date as of 05/15/2024	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted Budget vs. Projected Actual Result at Year End	Proposed Budget	Projected Actual Result at Year End vs. Proposed Budget		
				[C + D]	[E / B - 1]			[G / E - 1]	
SUMMARY OF REVENUES - BY SOURCES									
Local sources:									
Charges for Services:									
Natural Gas System	\$ 205,000	\$ 201,000	\$ 30,000	\$ 231,000	12.7%	225,000	-2.6%		
Water System	91,150	110,115	36,302	145,938	45.7%	91,150	-37.5%		
Sewer System	95,000	90,019	30,006	120,025	26.3%	95,000	-20.9%		
Billing Adjustments		(18,405)							
Investment Income	7,500	10,000	2,125	12,751	27.5%	7,500	-41.2%		
Miscellaneous	18,250	18,250	3,218	19,130	4.8%	18,250	-4.6%		
Total Revenues from Local Sources	416,900	428,400	101,651	528,844	23.4%	436,900	-17.4%		
State sources:									
Grants	-	21,500	-	21,500	0.0%	50,000	132.6%		
Total Revenues from State Sources	-	21,500	-	21,500	0.0%	50,000	132.6%		
Federal sources:									
Grants	-	-	-	-	#DIV/0!	212,147	#DIV/0!		
Total Revenues from Federal Sources	-	-	-	-	#DIV/0!	212,147	#DIV/0!		
Total Revenues by Sources	416,900	449,900	101,651	532,419	18.3%	699,047	31.3%		
SUMMARY OF EXPENDITURES - BY AGENCY									
Agency									
Village of Morganza	633,140	569,040	407,982	559,170	-1.7%	501,140	-10.4%		
Total Expenditures by Agency	633,140	569,040	407,982	565,605	-0.6%	501,140	-11.4%		
SUMMARY OF EXPENDITURES - BY FUNCTIONS									
Function									
General and Administrative	290,580	293,480	50,702	332,387	13.3%	290,580	-12.6%		
Natural Gas System	200,460	120,460	18,710	97,874	-18.7%	68,460	-30.1%		
Water System	73,400	83,400	42,768	64,793	-22.3%	73,400	13.3%		
Sewer System	68,700	71,700	45,443	64,117	-10.6%	68,700	7.1%		
Total Expenditures by Functions	633,140	569,040	157,623	559,170	-1.7%	501,140	-10.4%		
SUMMARY OF EXPENDITURES - BY CHARACTERS									
Character									
Salaries and Related Benefits	227,430	227,430	37,044	241,422	6.2%	227,430	-5.8%		
Professional Services	49,160	52,060	7,341	45,391	-12.8%	49,160	8.3%		
Utilities	17,500	17,500	12,848	15,289	-12.6%	17,500	14.5%		
Other Purchased Services	39,400	39,400	3,648	46,662	18.4%	39,400	-15.6%		
Repairs, Maintenance, and Supplies	219,150	152,150	26,649	126,406	-16.9%	87,150	-31.1%		
Depreciation	80,500	80,500	80,500	80,500	0.0%	80,500	0.0%		
Total Expenditures by Characters	633,140	569,040	157,623	565,605	-0.6%	501,140	-11.4%		

VILLAGE OF MORGANZA, LOUISIANA
PUBLIC UTILITY FUND
BUDGET FOR YEAR ENDING JUNE 30, 2025

		Current Year - June 30, 2024				Upcoming Year - June 30, 2025	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
Original Adopted Budget	Proposed Amended Budget	Actual Year-to-Date as of: 05/15/2024	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted Budget vs. Projected Actual Result at Year End	Proposed Budget	% Change Projected Actual Result at Year End vs. Proposed Budget
				[C + D]	[E / B - 1]		[G / E - 1]
SUMMARY OF OTHER FINANCING SOURCES - BY SOURCES							
Other Financing Sources							
Transfers In - General Fund	-	-	-	-	#DIV/0!	-	#DIV/0!
Total Other Financing Sources by Sources	-	-	-	-	#DIV/0!	-	#DIV/0!
SUMMARY OF OTHER FINANCING USES - BY USES							
Other Financing Uses							
Transfers Out - General Fund	-	-	-	-	#DIV/0!	-	#DIV/0!
Total Other Financing Uses by Uses	-	-	-	-	#DIV/0!	-	#DIV/0!
SUMMARY OF NET POSITION							
Change In Net Position	(216,240)	22,786	(55,972)	(33,187)	-72.1%	197,907	-696.3%
Estimated Beginning Net Position	265,143	209,429	-	209,429	0.0%	176,243	-15.8%
Estimated Ending Net Position	48,903	232,215	(55,972)	176,243	95.2%	374,150	112.3%

VILLAGE OF MORGANZA, LOUISIANA
PUBLIC UTILITY FUND - DETAILED
BUDGET FOR YEAR ENDING JUNE 30, 2025

	Current Year - June 30, 2024				Upcoming Year - June 30, 2025			
	(A) Original Budget	(B) Proposed Amended Budget	(C) Actual Year-to-Date as of 05/15/2024	(D) Estimated Remaining for Year	(E) Projected Actual Result at Year End	(F) % Change Last Adopted Budget vs. Projected Actual Result at Year End	(G) Proposed Budget	(H) % Change Projected Actual Result at Year End vs. Proposed Budget
					[C + D]	[E / B - 1]		[G / E - 1]
DETAIL OF REVENUES								
Local sources:								
Natural Gas System								
4411 Natural Gas Sales	205,000	205,000	199,175	30,000	229,175	11.8%	225,000	-1.8%
4461 Gas Connection Charge	-	-	1,825	608	2,433		-	-100.0%
4471 Meter Conversion	-	-	-	-	-		-	
4472 Misc Gas Revenues	-	-	201,000	30,608	231,608		225,000	
Total Natural Gas System	205,000	205,000	201,000	30,608	231,608		225,000	
Water System								
4511 Water Sales	91,000	100,000	108,176	36,059	144,234	44.2%	91,000	-36.9%
4561 Water Connection Charge	-	-	1,460	243	1,703		-	-100.0%
4573 Safe Drink Water Fees**	150	150	479	96	575		150	
Total Water System	91,150	100,150	110,115	36,302	145,938	283.6%	91,150	-37.5%
Sewer System								
4611 Sewer Charges	95,000	95,000	90,019	30,006	120,025	26.3%	95,000	-20.9%
Total Sewer System	95,000	95,000	90,019	30,006	120,025	26.3%	95,000	-20.9%
Investment Income								
4710 Interest Income	7,500	10,000	10,626	2,125	12,751	27.5%	7,500	-41.2%
Total Investment Income	7,500	10,000	10,626	2,125	12,751	27.5%	7,500	-41.2%
Miscellaneous								
4705 Reconnect Fees	250	250	75	50	125	-50.0%	250	100.0%
4731 Billing/Collection Fee	12,000	12,000	10,358	2,072	12,430	3.6%	12,000	-3.5%
4796 Penalty Charges	5,000	5,000	4,956	991	5,947	18.9%	5,000	-15.9%
4797 Miscellaneous Revenues	1,000	1,000	524	105	628	-37.2%	1,000	59.2%
8901 Bad Debt Expense	-	-	-	-	-		-	
Total Miscellaneous	18,250	18,250	15,913	3,218	19,130	4.8%	18,250	-4.6%
4757 Billing Adjustments (All)	(19,000)	(19,000)	(18,405)	-	(18,405)		(6,000)	
Total Revenues from Local Sources	416,900	428,400	409,268	102,259	529,452	23.6%	436,900	-17.5%
State sources:								
4721 Grant - CWF	-	21,500	21,500	-	21,500	0.0%	25,000	16.3%
4724 Grant - LGAP	-	-	-	-	-		25,000	
Total Revenues from State Sources	-	21,500	21,500	-	21,500	0.0%	50,000	132.6%
Federal sources:								
4722 Grant - American Rescue Act	-	-	-	-	-		212,147	
Total Revenues from Federal Sources	-	-	-	-	-		212,147	

DETAIL OF EXPENDITURES								
General and Administrative								
Salaries and Related Benefits								
5030 Salary - Superintendent	30,000	30,000	26,888	2,000	28,888	-3.7%	30,000	3.9%
5031 Salary - Maintenance	40,000	40,000	38,700	7,740	46,440	16.1%	40,000	-13.9%
5032 Salary - Clerk	38,000	38,000	32,389	6,478	38,867	2.3%	38,000	-2.2%
5033 Salary - Office	35,000	35,000	29,250	5,850	35,100	0.3%	35,000	-0.3%
5034 Salary - Overtime	6,000	6,000	2,838	568	3,406	-43.2%	6,000	76.2%
5042 Retirement Expense	23,000	23,000	19,619	3,924	23,543	2.4%	23,000	-2.3%
5052 Group Insurance	42,000	42,000	40,144	8,029	48,173	14.7%	42,000	-12.8%
5066 Unemployment Compensation	300	300	226	45	271	-9.7%	300	10.7%
5067 Worker's Compensation	2,500	2,500	3,095	619	3,714	48.6%	2,500	-32.7%
5071 Social Security	8,300	8,300	8,087	1,617	9,705	16.9%	8,300	-14.5%
5072 Medicare	2,000	2,000	1,891	378	2,270	13.5%	2,000	-11.9%
5075 Penalties & Interest	-	-	7	1	8		-	
5091 Uniform Expense	330	330	865	173	1,038	214.6%	330	-68.2%

VILLAGE OF MORGANZA, LOUISIANA
PUBLIC UTILITY FUND - DETAILED
BUDGET FOR YEAR ENDING JUNE 30, 2025

	Current Year - June 30, 2024					Upcoming Year - June 30, 2025		
	(A) Original Budget	(B) Proposed Amended Budget	(C) Actual Year-to-Date as of 05/15/2024	(D) Estimated Remaining for Year	(E) Projected Actual Result at Year-End	(F) % Change Last Adopted Budget vs. Projected Actual Result at Year-End	(G) Proposed Budget	(H) % Change Projected Actual Result at Year End vs. Proposed Budget
				[C + D]	[E / B - 1]		[G / E - 1]	
Total Salaries and Related Benefits	227,430	227,430	204,000	37,422	241,422	6.2%	227,430	-5.8%
Professional Services								
5113 Prof Fees - Audit	13,000	13,000	12,713	-	12,713	-2.2%	13,000	2.3%
5114 Prof Fees - Accounting	5,000	5,000	2,131	2,700	4,831	-3.4%	5,000	3.5%
5117 Prof Fees - Engineering	600	3,500	3,500	-	-	-18.4%	600	6.0%
Total Professional Services	18,600	21,500	18,344	2,700	17,544	-18.4%	18,600	6.0%
Utilities								
5217 Equipment Shed/Shop Utilities	1,100	1,100	1,563	313	1,875	70.5%	1,100	-41.3%
Total Utilities	1,100	1,100	1,563	313	1,875	70.5%	1,100	-41.3%
Other Purchased Services								
5301 Ins - Fire & Ext Coverage	6,650	6,650	-	-	-	-100.0%	6,650	#DIV/0!
5302 Ins - General Liability	4,000	4,000	22,266	-	22,266	456.7%	4,000	-82.0%
5303 Ins - Vehicles	2,000	2,000	1,793	-	1,793	-10.4%	2,000	11.6%
5304 Insurance Bond	200	200	-	-	-	-100.0%	200	#DIV/0!
5311 Telephone	1,100	1,100	941	188	1,129	2.7%	1,100	-2.6%
5333 Printing & Publications	200	200	(774)	(129)	(903)	-551.5%	200	-122.1%
5344 Travel	100	100	-	-	-	-100.0%	100	#DIV/0!
5345 Training, Workshops, Seminars	2,000	2,000	7,784	1,557	9,340	367.0%	2,000	-78.6%
5351 Dues	1,000	1,000	385	77	462	-53.8%	1,000	116.5%
5353 Service Line Location (Dottie)	350	350	161	32	193	-44.9%	350	81.5%
5354 Parish Communication Fee	3,600	3,600	3,427	685	4,112	14.2%	3,600	-12.4%
Total Other Purchased Services	21,200	21,200	35,982	2,410	38,392	81.1%	21,200	-44.8%
Repairs, Maintenance, and Supplies								
5411 Building Maintenance	1,000	1,000	-	-	-	-100.0%	1,000	#DIV/0!
5413 Janitorial & Other Supply	50	50	-	-	-	-100.0%	50	#DIV/0!
5431 Truck - Gas & Oil	8,500	8,500	5,439	1,088	6,526	-23.2%	8,500	30.2%
5433 Trencher - Gas & Oil	500	500	81	13	94	-81.1%	500	430.5%
5441 Truck Maintenance	4,000	4,000	9,186	1,837	11,023	175.6%	4,000	-63.7%
5442 Trencher Maintenance	400	400	-	-	-	-100.0%	400	#DIV/0!
5451 Radios & Equipment	200	200	-	-	-	-100.0%	200	#DIV/0!
5453 Computer Maint/Software Support	1,000	1,000	2,551	510	3,061	206.1%	1,000	-67.3%
5461 Office Supplies & Station	500	500	1,429	286	1,715	242.9%	500	-70.8%
5462 Postage	2,100	2,100	2,532	506	3,039	44.7%	2,100	-30.9%
5471 Misc Gen & Adm Supplies	500	500	579	116	695	39.0%	500	-28.1%
Total Repairs, Maintenance, and Supplies	18,750	18,750	21,797	4,357	26,153	39.5%	18,750	-28.3%
Depreciation								
5591 Depreciation	3,500	3,500	-	3,500	3,500	0.0%	3,500	0.0%
Total Depreciation	3,500	3,500	-	3,500	3,500	0.0%	3,500	0.0%
Total General and Administrative	290,580	293,480	281,685	50,702	328,887	12.1%	290,580	-11.6%
Natural Gas System								
Salaries and Related Benefits								
6550 Payroll Expenses (Error)	-	-	378	(378)	(0)	#DIV/0!	-	-100.0%
Total Salaries and Related Benefits	-	-	378	(378)	(0)	#DIV/0!	-	-100.0%
Professional Services								
6114 State Safety Fee	600	600	596	119	715	19.2%	600	-16.1%
6115 Safety & Odorization	-	-	-	48	288	-95.9%	-	2330.6%
6116 Catholic Protection Survey	7,000	7,000	240	1,199	7,196	79.9%	7,000	-44.4%
6117 Leakage Survey	4,000	4,000	5,997	183	3,078	-23.1%	4,000	-85.4%
6118 Drug Testing Policy Fees	160	160	2,565	513	3,078	15.1%	160	-13.1%
6119 Public Awareness Plan for Gas	4,000	4,000	9,589	1,918	11,506	-7.3%	4,000	30.0%
6120 Prof Servicers - Meter Readers	10,000	10,000	19,900	3,980	23,880	7.9%	10,000	-13.1%
Total Professional Services	25,760	25,760	19,900	3,980	23,880	-7.3%	25,760	7.9%

VILLAGE OF MORGANZA, LOUISIANA
PUBLIC UTILITY FUND - DETAILED
BUDGET FOR YEAR ENDING JUNE 30, 2025

	Current Year - June 30, 2024					Upcoming Year - June 30, 2025		
	(A) Original Budget	(B) Proposed Amended Budget	(C) Actual Year-to-Date as of 05/15/2024	(D) Estimated Remaining for Year	(E) Projected Actual Result at Year End	(F) % Change Last Adopted Budget vs. Projected Actual Result at Year End [E / B - 1]	(G) Proposed Budget	(H) % Change Projected Actual Result at Year End vs. Proposed Budget [G / E - 1]
Utilities								
6215 Rectifier Units	1,400	1,400	1,356	271	1,628	16.3%	1,400	-14.0%
Total Utilities	1,400	1,400	1,356	271	1,628	16.3%	1,400	-14.0%
Other Purchased Services								
6302 Ins - General Liability	15,000	15,000	5,067	845	5,912	-60.6%	15,000	153.7%
Total Other Purchased Services	15,000	15,000	5,067	845	5,912	-60.6%	15,000	153.7%
Repairs, Maintenance, and Supplies								
6403 Natural Gas Purchases	140,000	60,000	46,114	9,223	55,337	-7.8%	8,000	-85.5%
6411 Gas Meters Maintenance	4,500	4,500	2,487	497	2,984	-33.7%	4,500	50.8%
6412 Gas Lines Maintenance	4,500	4,500	2,268	454	2,722	-39.5%	4,500	65.3%
6413 Regulator Stations	3,000	3,000	-	-	-	-100.0%	3,000	#DIV/0!
6441 Captain	1,800	1,800	1,594	319	1,913	6.3%	1,800	-5.9%
6451 Small Tools & Supplies	500	500	-	-	-	-100.0%	500	#DIV/0!
6471 Misc Natural Gas Supplies	500	500	-	-	-	-100.0%	500	#DIV/0!
Total Repairs, Maintenance, and Supplies	154,800	74,800	52,463	10,493	62,955	-15.8%	22,800	-63.8%
Depreciation								
6991 Depreciation	3,500	3,500	-	3,500	3,500	0.0%	3,500	0.0%
Total Depreciation	3,500	3,500	-	3,500	3,500	0.0%	3,500	0.0%
Total Natural Gas System	200,460	120,460	79,164	18,710	97,874	-18.7%	68,460	-30.1%
Water System								
Salaries and Related Benefits								
None	-	-	-	-	-	#DIV/0!	-	#DIV/0!
Total Salaries and Related Benefits	-	-	-	-	-	#DIV/0!	-	#DIV/0!
Professional Services								
7101 Safe Drinking Water**	-	-	-	-	-	#DIV/0!	-	#DIV/0!
7102 Water Usage Fees	-	-	-	-	-	#DIV/0!	-	#DIV/0!
Total Professional Services	-	-	-	-	-	#DIV/0!	-	#DIV/0!
Utilities								
7216 Current Used in Pumping	7,000	7,000	3,859	643	4,502	-35.7%	7,000	55.5%
Total Utilities	7,000	7,000	3,859	643	4,502	-35.7%	7,000	55.5%
Other Purchased Services								
7302 Ins - General Liability	3,200	3,200	1,966	393	2,359	-26.3%	3,200	35.7%
7351 Dues	-	-	375	-	-	-	-	-
Total Other Purchased Services	3,200	3,200	2,341	393	2,359	-26.3%	3,200	35.7%
Repairs, Maintenance, and Supplies								
7410 Pump House & Plant	1,500	1,500	-	-	-	-100.0%	1,500	#DIV/0!
7411 Pumping Equip Maintenance	5,000	15,000	-	-	-	-100.0%	5,000	#DIV/0!
7412 Water Lines Maintenance	4,000	4,000	4,107	821	4,928	23.2%	4,000	-18.8%
7413 Water Tower Maintenance	1,000	1,000	1,024	205	1,228	22.8%	1,000	-18.6%
7414 Chlorinator Maintenance	3,200	3,200	-	-	-	-100.0%	3,200	#DIV/0!
7415 Generator Maintenance	500	500	545	109	654	30.8%	500	-23.5%
7416 Monthly Lease - Monitor	5,000	5,000	3,690	1,230	4,920	-1.6%	5,000	1.6%
7431 Generator Diesel	500	500	-	-	-	-100.0%	500	#DIV/0!
7451 Small Tools & Supplies	500	500	-	-	-	-100.0%	500	#DIV/0!
7452 Chlorine	3,500	3,500	5,963	1,193	7,156	104.5%	3,500	-51.1%
7471 Misc Water Supplies	500	500	872	174	1,046	109.3%	500	-52.2%
Total Repairs, Maintenance, and Supplies	25,200	35,200	16,200	3,732	19,933	-43.4%	25,200	26.4%
Depreciation								
7991 Depreciation	38,000	38,000	-	38,000	38,000	0.0%	38,000	0.0%
Total Depreciation	38,000	38,000	-	38,000	38,000	0.0%	38,000	0.0%
Total Water System	73,400	83,400	22,399	42,768	64,793	-22.3%	73,400	13.3%

VILLAGE OF MORGANZA, LOUISIANA
PUBLIC UTILITY FUND - DETAILED
BUDGET FOR YEAR ENDING JUNE 30, 2025

		Current Year - June 30, 2024				Upcoming Year - June 30, 2025	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
Original Budget	Proposed Amended Budget	Actual Year-to-Date as of: 05/15/2024	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted Budget vs. Projected Actual Result at Year End	Proposed Budget	% Change Projected Actual Result at Year End vs. Proposed Budget
				[C + D]	[E / B - 1]		[G / E - 1]
Sewer System							
Salaries and Related Benefits							
None	-	-	-	-	#DIV/0!	-	#DIV/0!
Total Salaries and Related Benefits	-	-	-	-	#DIV/0!	-	#DIV/0!
Professional Services							
8115 Compliance Tests	3,500	2,092	418	2,510	-28.3%	3,500	39.4%
8117 Permit Fees	1,300	1,214	243	1,457	12.1%	1,300	-10.8%
Total Professional Services	4,800	3,306	661	3,968	-17.3%	4,800	21.0%
Utilities							
8216 Current Used in Pumping	8,000	6,070	1,214	7,284	-8.9%	8,000	9.8%
Total Utilities	8,000	6,070	1,214	7,284	-8.9%	8,000	9.8%
Other Purchased Services							
8302 Ins - General Liability	-	-	-	-	#DIV/0!	-	#DIV/0!
Total Other Purchased Services	-	-	-	-	#DIV/0!	-	#DIV/0!
Repairs, Maintenance, and Supplies							
8410 Sewer Plant Maintenance	5,000	4,189	838	5,027	0.5%	5,000	-0.5%
8411 Pumping Equip Maintenance	1,000	-	-	-	-100.0%	1,000	-100.0%
8412 Sewer Lines Maintenance	1,000	5,050	1,010	-	-100.0%	1,000	-100.0%
8413 Sewer Lift Station Maintenance	2,000	120	5,020	5,140	2.8%	2,000	-100.0%
8415 Shop Utilities	200	-	-	-	-100.0%	200	-100.0%
8451 Small Tools & Supplies	1,000	-	-	-	-100.0%	1,000	-100.0%
8452 Chlorine	10,000	5,998	1,200	7,198	-28.0%	10,000	38.9%
8471 Misc Sewer Supplies	200	-	-	-	-100.0%	200	-100.0%
Total Repairs, Maintenance, and Supplies	20,400	15,357	8,067	17,365	-23.8%	20,400	17.5%
Depreciation							
8991 Depreciation	35,500	-	35,500	35,500	0.0%	35,500	0.0%
Total Depreciation	35,500	-	35,500	35,500	0.0%	35,500	0.0%
Total Sewer System	68,700	24,734	45,443	64,117	-10.6%	68,700	7.1%

**VILLAGE OF MORGANZA, LOUISIANA
SUMMARY OF ADOPTED BUDGETS
FOR THE YEAR ENDED JUNE 30, 2025**

	<u>Governmental Activities</u>	<u>Business-Type Activities</u>
	<u>General Fund</u>	<u>Public Utility Fund</u>
Revenues:		
Taxes	\$ 159,515	\$ -
Charges for Services	2,625	411,150
Fines and Forfeitures	10,050	-
Licenses and Permits	20,330	-
Intergovernmental Revenues	7,500	262,147
Investment Income	4,500	7,500
Miscellaneous Revenues	400	18,250
Total Revenues	204,920	699,047
Expenditures:		
General Government	82,575	290,580
Police	27,718	-
Streets and Sanitation	144,120	-
Health and Welfare	8,600	-
Natural Gas System	-	68,460
Water System	-	73,400
Sewer System	-	68,700
Total Expenditures	263,013	501,140
Income (Loss) from Operations	(58,093)	197,907
Capital Outlays	-	-
Increase (Decrease) in Equity	(58,093)	197,907
Equity Balance - July 1	203,492	176,243
Equity Balance - June 30	145,399	374,150
Expenses by Character:		
Salaries and Related Benefits	123,188	227,430
Professional Services	19,200	49,160
Utilities	20,500	17,500
Other Purchased Services	53,975	39,400
Repairs, Maintenance, and Supplies	46,150	87,150
Capital Outlay	-	-
Depreciation	-	80,500
Total Expenses by Character	263,013	501,140