

MAYOR
Ronald Sharp Sr.

TOWN OF KILLIAN
Livingston Parish, Louisiana
Post Office Box 546, Springfield, Louisiana 70462
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ALDERMAN
Brian Binkley
John Henry
Kimberly Gill
Lyndon Hendley
Leon Vicks

Notice Posted: December 20, 2024

SPECIAL BOARD MEETING

Date: December 23, 2024

Time: 12:00 p.m.

Place: Killian Town Hall, 28284 LA Hwy 22, Killian, Louisiana 70462

Public input welcome on agenda items for two (2) minutes

TURN OFF ALL CELL PHONES

AGENDA ITEMS

1. Prayer and Pledge of Allegiance – Pastor Dallas
2. Motion to adopt the 2024-2025 budget. Tabled 7-11-24 meeting. Tabled 8-13-24 meeting. Tabled 9-10-24, Tabled 10-15-24, No quorum 11-12-24.

Adjournment

In accordance with the Americans with Disabilities Act, if you need special assistance, please contact the Town Hall at (225) 522-6785 describing the assistance that is necessary.

TOWN OF KILLIAN, LOUISIANA

Proposed Budget for the Fiscal Year
Ending June 30, 2025



Hebert Johnson
& Associates, Inc.
Certified Public Accountants

A Professional Accounting Corporation



Town of Killian
Budget Message
Fiscal Year Ending June 30, 2025

Members of the Board of Alderman
Town of Killian

I submit to you the budget for the fiscal year ending June 30, 2025. This budget represents a continuation of present service levels. The budget is fiscally conservative, and expenditures are budgeted within anticipated revenues. The amounts included within the budget are based on estimates. The budget documents attached include anticipated revenues, expenditures and expenses for the General Fund. Certain aspects of the budget are detailed below.

General Fund

Revenues are conservatively budgeted based on the 2024 budget.

Police Department

Police Fines are budgeted at \$50,000

A police car is budgeted at \$55,500.

Salaries, Police Department was increased to \$65,520 to hire two full time police officers.

Street Department

A lawn mower is budgeted at \$64,000.

We trust the 2025 budget meets your satisfaction and will aid each department in the formulation of a financial plan for the ensuing year. We will be available for any information you may need interpreting specific items of the budget and will help in any manner.

Ronald Sharp, Mayor

Town of Killian,

Budget Ordinance _____

An Ordinance adopting an Operating Budget of Revenues and Expenditures for the year beginning July 1, 2024 and ending June 30, 2025.

BE IT ORDAINED BY THE MEMBERS OF THE COUNCIL, TOWN OF KILLIAN, convened in general session, that:

Section 1: The attached detailed estimate of Revenues for the fiscal year beginning July 1, 2024, and ending June 30, 2025, be and the same is hereby adopted to serve as an Operating Budget of Revenues for the Town of Killian during the same period.

Section 2: The attached detailed estimate of Expenditures and Expenses for the fiscal year beginning July 1, 2024, and ending June 30, 2025, be and the same is hereby adopted to serve as an Operating Budget of Expenditures and Expenses for the Town of Killian during the same period.

Section 3: The adoption of this Budget of Expenditures and Expenses be and the same is hereby declared to operate as an appropriation of the amount therein set forth within the terms of the budget classifications.

Section 4: Amounts are available for expenditures and expenses only to the extent included within the 2025 budget.

Section 5: The Mayor may authorize transfers between line items of expenditures and expenses within a department, provided that such transfers shall not exceed 10% of the total department budget. All other budget adjustments must be approved by the council as a whole.

PASSED AND ADOPTED AT Killian, Louisiana on this day, _____.

ATTEST:

Ronald Sharp, Mayor

ATTEST:

Cathy Posey, Municipal Clerk

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Town of Killian
 Combined Detailed Estimate of Revenues
 Expenditures and Expenses and Change in Equity
 For the Fiscal Year Ending June 30, 2025

	General Fund	Total (Memo Only)
Fund Balance/Retained Earnings, Beginning	\$ 116,118	\$ 116,118
Revenues		
Taxes, fees, and self-generated revenues	<u>510,900</u>	<u>510,900</u>
Total Revenues	<u>510,900</u>	<u>510,900</u>
Expenditures/Expenses		
Current Expenditures/Expenses	344,000	344,000
Capital Expenditures	<u>127,500</u>	<u>127,500</u>
Total Expenditures/Expenses	<u>471,500</u>	<u>471,500</u>
 Total Fund Balance/Retained Earnings, Ending	 <u>\$ 155,518</u>	 <u>\$ 155,518</u>

Town of Killian
 General Fund - Detailed Estimate of Revenues, Expenditures and
 Changes in Fund Balance
 Proposed Budget June 30, 2025

	Original/Last Adopted Budget 6/30/2024	Actual Year to Date As of 3/31/2024	Estimated Remaining for Year 6/30/2024	Projected Actual Results Amended 6/30/2024	% Change Original Vs Amended 6/30/2024	Proposed Budget 6/30/2025	% Change Proposed Vs Amended
Salaries, Clerical	\$ 35,360	\$ -	\$ -	\$ 35,360	0.00%	\$ 35,360	0%
Salaries, Office	15,600	-	-	15,600	0.00%	12,800	-18%
Security Alarm	-	-	-	-	N/A	1,500	#DIV/0!
Telephone	1,500	-	-	1,500	0.00%	3,600	140%
Training	1,000	-	-	1,000	N/A	1,000	0%
Travel	400	-	-	400	N/A	100	-75%
Uniforms	1,200	-	-	1,200	0.00%	900	-25%
Unemployment	100	-	-	100	0.00%	200	100%
Utilities	7,000	-	-	7,000	0.00%	8,500	21%
Website	-	-	-	-	N/A	200	#DIV/0!
Worker's Compensation	200	-	-	200	0.00%	200	N/A
Total General Government	159,980	-	-	159,980	0.00%	152,980	-4%
Public Safety							
Auto Equipment	1,700	-	-	1,700	N/A	800	-53%
Auto Fuel	13,800	-	-	13,800	0.00%	10,800	-22%
Capital Outlays, Equipment	-	-	-	-	N/A	6,000	#DIV/0!
Capital Outlay, Police Cars	-	-	-	-	N/A	55,500	N/A
CMIS	-	-	-	-	N/A	2,200	N/A
Collection Fees	900	-	-	900	0.00%	1,100	22%
Conferences	200	-	-	200	N/A	300	N/A
Dues & Subscriptions	500	-	-	500	0.00%	200	-60%
Employee Testing	1,400	-	-	1,400	0.00%	300	-79%
IT Services	-	-	-	-	N/A	1,200	#DIV/0!
Insurance	12,000	-	-	12,000	0.00%	14,700	23%
Janitorial	200	-	-	200	N/A	200	N/A
Law Enforcement Fees	3,000	-	-	3,000	0.00%	3,000	0%
Legal	-	-	-	-	N/A	15,000	N/A

Town of Killian
 General Fund - Detailed Estimate of Revenues, Expenditures and
 Changes in Fund Balance
 Proposed Budget June 30, 2025

	Original/Last Adopted Budget 6/30/2024	Actual Year to Date As of 3/31/2024	Estimated Remaining for Year 6/30/2024	Projected Actual Results Amended 6/30/2024	% Change Original Vs Amended 6/30/2024	Proposed Budget 6/30/2025	% Change Proposed Vs Amended
Other Police Expense	300	-	-	300	N/A	3,000	900%
Office Supplies	300	-	-	300	N/A	900	200%
Payroll Taxes	6,000	-	-	6,000	N/A	6,000	0%
Printing & Publishing	200	-	-	200	N/A	200	0%
Repairs & Maintenance	3,200	-	-	3,200	0.00%	3,200	0%
Salaries, Chief of Police	45,900	-	-	45,900	N/A	45,900	0%
Salaries, Police Department	28,500	-	-	28,500	0.00%	65,520	130%
Salaries, Supplemental Pay	3,600	-	-	3,600	0.00%	3,600	0%
Supplies	6,400	-	-	6,400	0.00%	2,300	-64%
Telephone & Utilities	6,300	-	-	6,300	0.00%	1,700	-73%
Training	1,300	-	-	1,300	0.00%	300	-77%
Travel	500	-	-	500	N/A	500	N/A
Uniforms	600	-	-	600	0.00%	1,000	67%
Web Page	1,100	-	-	1,100	0.00%	-	N/A
Workers Compensation	4,000	-	-	4,000	0.00%	4,000	N/A
Total Police Department	141,900	-	-	141,900	0.00%	249,420	76%
Streets, Drainage, & Sanitation							
Capital Outlays	-	-	-	-	N/A	64,000	N/A
Fuel	100	-	-	100	N/A	100	N/A
Street Salary	-	-	-	-	N/A	-	N/A
Street Payroll Taxes	-	-	-	-	N/A	600	N/A
Street Signs, Repairs, Culverts	1,600	-	-	1,600	0.00%	2,800	75%
Street Repairs	-	-	-	-	N/A	1,000	N/A
Street Lights	300	-	-	300	0.00%	600	100%
Total Streets and Parks	2,000	-	-	2,000	0.00%	69,100	3355%
Total Expenditures	303,880	-	-	303,880	0.00%	471,500	55%

Town of Killian
 General Fund - Detailed Estimate of Revenues, Expenditures and
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 Proposed Budget June 30, 2025

Expenses General and Administrative	Original/Last	Actual	Estimated	Projected	% Change	Proposed	% Change
	Adopted Budget 6/30/2024	Year to Date As of 3/31/2024	Remaining for Year 6/30/2024	Actual Results Amended 6/30/2024	Original Vs Amended 6/30/2024	Budget 6/30/2025	Proposed Vs Amended
Assessor	1,200	\$ -	\$ -	1,200	0.00% \$	1,200	0%
Bank Charge	100	-	-	100	0.00%	300	200%
Building & Ground Maintenance	4,020	-	-	4,020	0.00%	4,020	0%
Capital Outlays	-	-	-	-	N/A	2,000	N/A
Conventions	-	-	-	-	N/A	300	#DIV/0!
Computer Programs & Software	3,600	-	-	3,600	0.00%	4,900	36%
Copier Rental Service	1,700	-	-	1,700	0.00%	1,200	-29%
Coroner	100	-	-	100	0.00%	100	0%
Debris Removal - Ida	24,000	-	-	24,000	N/A	12,000	-50%
Dues, Subscriptions, Meetings	3,500	-	-	3,500	0.00%	2,200	-37%
Emergency Preparedness	-	-	-	-	N/A	2,500	#DIV/0!
Grant Writer	-	-	-	-	0%	1,500	#DIV/0!
Insurance	8,400	-	-	8,400	0.00%	9,000	7%
Insurance, Health	-	-	-	-	N/A	1,800	#DIV/0!
IT Services	2,400	-	-	2,400	0.00%	2,400	0%
Janitorial Salary & Supplies	1,500	-	-	1,500	0.00%	1,500	0%
Legal	8,600	-	-	8,600	0.00%	8,200	-5%
Miscellaneous	400	-	-	400	N/A	1,000	150%
Office Expenditures	4,100	-	-	4,100	0.00%	2,100	-49%
Official Journal	2,500	-	-	2,500	0.00%	2,500	0%
Payroll Taxes	3,800	-	-	3,800	0.00%	3,100	-18%
Permit Fees	100	-	-	100	0.00%	100	0%
Postage	1,900	-	-	1,900	0.00%	1,500	-21%
Printing	-	-	-	-	N/A	3,200	#DIV/0!
Professional Fees	20,000	-	-	20,000	0.00%	20,000	0%
Property Tax Software	-	-	-	-	N/A	-	#DIV/0!
Repairs, Maintenance & Supplies	5,700	-	-	5,700	0.00%	-	N/A

Town of Killian
 General Fund - Detailed Estimate of Revenues, Expenditures and
 Changes in Fund Balance
 Proposed Budget June 30, 2025

	Original/Last Adopted Budget 6/30/2024	Actual Year to Date As of 3/31/2024	Estimated Remaining for Year 6/30/2024	Projected Actual Results Amended 6/30/2024	% Change Original Vs Amended 6/30/2024	Proposed Budget 6/30/2025	% Change Proposed Vs Amended
Revenues:							
Taxes:							
Property Taxes	\$ 113,200	\$ -	\$ -	\$ 113,200	0.00%	\$ 125,700	11%
Sewer Systems Franchise	2,400	-	-	2,400	0.00%	2,400	N/A
Diversion Franchise	6,800	-	-	6,800	0.00%	6,800	0%
Public Utility Telephone	11,900	-	-	11,900	0.00%	12,000	1%
Public Utility Franchise	80,700	-	-	80,700	0.00%	89,400	11%
Public Utility Charter	8,400	-	-	8,400	0.00%	8,500	1%
Total Taxes	223,400	-	-	223,400.00	0.00%	244,800	10%
Licenses & Permits:							
Occupational Licenses & Permits	4,400	-	-	4,400	0.00%	4,000	-9%
Taxes on Insurance Premiums	25,300	-	-	25,300	0.00%	25,600	1%
Total Licenses and Permits	29,700	-	-	29,700	0.00%	29,600	0%
Intergovernmental:							
Supplemental Pay	3,600	-	-	3,600	0.00%	3,600	0%
Total Intergovernmental	3,600	-	-	3,600	0.00%	3,600	0%
Police Department							
Fines	50,000	-	-	50,000	0.00%	50,000	0%
Police Grants	-	-	-	-	N/A	5,000	#DIV/0!
Donations	-	-	-	-	N/A	2,500	#DIV/0!
Total Fines & Forfeits	50,000	-	-	50,000	0.00%	57,500	15%
Grants:							
AKPA Grant	-	-	-	-	N/A	-	#DIV/0!
Other Grants	2,500	-	-	2,500	0.00%	175,000	69009%
Total State Grants	2,500	-	-	2,500	0.00%	175,000	69009%
Other Revenues:							
Town Donations	-	-	-	-	N/A	-	N/A
Miscellaneous Revenues	600	-	-	600	0.00%	400	N/A
Total Other Revenues	600	-	-	600	0.00%	400	-33%
Total Revenues	309,800	-	-	309,800	0.00%	510,900	65%

Town of Killian
 General Fund - Detailed Estimate of Revenues, Expenditures and
 Changes in Fund Balance
 Proposed Budget June 30, 2025

	Original/Last Adopted Budget 06/30/2024	Actual Year to Date As of 03/31/2024	Estimated Remaining for Year 06/30/2024	Projected Actual Results Amended 06/30/2024	% Change Original Vs Amended N/A	Proposed Budget 06/30/2025	% Change Proposed Vs Amended
Other Financing Sources (Uses) Transfer In Utility Fund	\$ 12,000	-	-	\$ 12,000	-	-	-
Total Other Financing Sources (Uses)	12,000	-	-	12,000	-	-	-
Change in Fund Balance	17,920	-	-	17,920	N/A	39,400	120%
Fund Balance- Beg of the Year	98,198			98,198		116,118	
Fund Balance- End of the Year	\$ 116,118			\$ 116,118		\$ 155,518	