

# 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 Delta Treatment Systems Resolution for Participation in the La. Industrial Tax Exemption Program. 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 2023 Annual Budget Adjustment No. 3 - Year ending December 31, 2023.

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 Operating Budget of Revenues and Expenditures for the Calendar Year 2024 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.

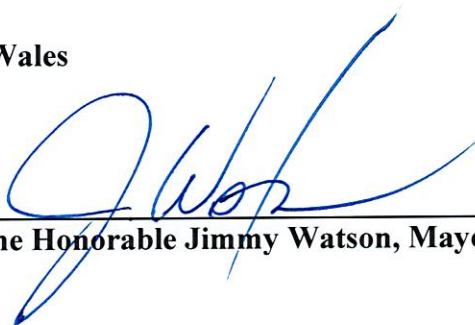
YEAS: Clark, Cook, Griffin, Major, Wales  
NAYS: None  
ABSENT: None

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

- Police department expenditure changes
  - Increase salaries-overtime \$40,000
  - Increase retirement-MPER's \$35,000
  - Increase settlement charges \$15,000
  - Increase office supplies \$15,000
  
- Street department expenditure changes
  - Increase salaries-regular \$55,000
  - Increase salaries-overtime \$15,000
  - Increase maintenance-vehicles \$20,000
  - 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.
  - 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
  - Decrease natural gas fuel adjustment revenues \$1,600,000
  - Decrease natural gas cost of goods sold expenses \$1,500,000
  - Decrease sewer federal grant revenues \$365,275
  - 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
  - \$2,353,693 - General fund
  - \$3,602,761 - Special revenue fund
  - \$21,154,554 - Enterprise fund

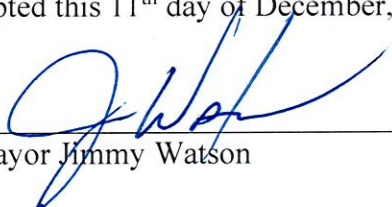
The above and foregoing ordinance was read and adopted section by section and then submitted to an official vote as a whole, the vote thereon was as follows:

YEAS: Clark, Cook, Griffin, Major, Wales

NAYS: None

ABSENT: None

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

  
 \_\_\_\_\_  
 Mayor Jimmy Watson

ATTEST:

  
 \_\_\_\_\_  
 Tammy Payton, Municipal Clerk



CITY OF WALKER  
SPECIAL REVENUE FUND  
Annual Budget  
ORDINANCE 12-2023-01  
Submitted for Approval December 11, 2023  
For the Year Ended December 31, 2024

	Current Budget	Adjustments Inc (Dec)	Amended Budget
<u>Revenues</u>			
Taxes	\$1,650,000	\$ -	\$ 1,650,000
Interest Income	40,000	-	40,000
Total Revenues	<u>1,690,000</u>	<u>-</u>	<u>1,690,000</u>
<u>Expenditures</u>			
General Expenses	28,000	5,000	33,000
Debt Service	-	-	-
Total Expenditures	<u>28,000</u>	<u>5,000</u>	<u>33,000</u>
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	<u>-</u>		
Net Change in Fund Balance	(1,208,084)	1,155,468	(52,616)
Beginning Fund Balance	<u>3,602,761</u>	<u>-</u>	<u>3,602,761</u>
Ending Funding Balance	<u>\$2,394,677</u>	<u>\$ 1,155,468</u>	<u>\$ 3,550,145</u>

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	Adjustments Inc (Dec)	Amended Budget
Admin	Community Recreational Center	\$ 20,000	\$ -	\$ 20,000
Admin	City Hall Third Floor Buildout	\$ -	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	\$ -	-	0
Police	Enterprise Law Enforcement Vehicle	\$ -	373,122	373,122
Police	Law Enforcement Vehicle Cameras/Lights	\$ -	-	0
Police	Law Enforcement Registration	\$ -	-	0
Police	Law Enforcement Equipment	\$ -	-	0
Streets	Kubota MX600HSTC	\$ 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
<b>TOTAL CAPITAL OUTLAY</b>		<b>\$ 3,451,951</b>	<b>\$ (195,994)</b>	<b>\$ 3,255,957</b>

Description	Current Budget	Adjustments Inc (Dec)	Amended Budget
Series 2018 - Louisiana Local Government Environmental Facilities and Community Development Authority Revenue Bonds (City of Walker - City Hall Project). Outstanding Balance at 12/31/22 is \$6,250,000.	140,000.00		140,000.00
2018 Municipal Tractor Lease - total lease of \$230,000 Outstanding balance as of 12/31/2021 was \$99,017 final quarterly payment due Oct. 1, 2023	48,000.00	-	48,000.00
2020 Municipal Lease Program. Total lease of \$215,600 for (5) police units. Outstanding balance as of 12/31/2021 is \$134,417. Final quarterly payment due December 15, 2024	42,000.00	-	42,000.00
Ferrington Property - Outstanding Balance at 12/31/2022 is \$120,000 Was a \$200,000 purchase to be 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
	-		-
	-		-
<b>TOTAL DEBT SERVICE</b>	<b>\$ 374,000</b>	<b>\$ -</b>	<b>\$ 374,000</b>

City of Walker  
Enterprise Fund  
Annual Budget  
ORDINANCE 12-2023-01  
Submitted for Approval December 11, 2023  
For the Year Ended December 31, 2024

	Current Budget	Adjustments Inc (Dec)	Amended Budget
<u>Operating Revenues</u>			
Charges for Services	\$ 12,720,000	\$ (1,600,000)	\$ 11,120,000
Delinquent Charges	134,500	-	134,500
Miscellaneous Charges	871,600	-	871,600
Waste Management Fees	-	-	-
Total Operating Revenues	<u>13,726,100</u>	<u>(1,600,000)</u>	<u>12,126,100</u>
<u>Operating Expenses</u>			
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	<u>10,432,150</u>	<u>(1,320,000)</u>	<u>9,112,150</u>
Operating Income (Loss) Before Depreciation Expense	3,293,950	(280,000)	3,013,950
Depreciation Expense	<u>984,700</u>	<u>-</u>	<u>984,700</u>
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
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	<u>-</u>	<u>-</u>	<u>-</u>
Change Net Assets	2,352,317	<u><u>(1,375,317)</u></u>	977,000
Net Position at Beginning of Year	<u>21,154,554</u>		<u>21,154,554</u>
Net Position at End of Year	<u><u>\$ 23,506,871</u></u>		<u><u>\$ 22,131,554</u></u>





# 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.

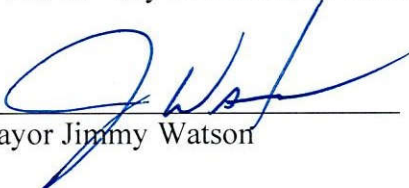
The above and foregoing ordinance was read and adopted section by section and then submitted to an official vote as a whole, the vote thereon was as follows:

YEAS: Clark, Cook, Griffin, Major, Wales

NAYS: None

ABSENT: None

The ordinance was thereupon declared adopted this 11<sup>th</sup> day of December 2023.

  
\_\_\_\_\_  
Mayor Jimmy Watson

ATTEST:

  
\_\_\_\_\_  
Tammy Payton, Municipal Clerk



City of Walker  
Special Revenue 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
<u>Revenues</u>			
Taxes	\$ 1,800,000	\$ -	\$ 1,800,000
Interest Income	40,000	-	40,000
Total Revenues	<u>1,840,000</u>	<u>-</u>	<u>1,840,000</u>
<u>Expenditures</u>			
General Expenses	36,000	-	36,000
Debt Service	-	-	-
Total Expenditures	<u>36,000</u>	<u>-</u>	<u>36,000</u>
Excess (Deficiency) of Revenues over Exenditures	1,804,000	-	1,804,000
Other Financing Sources (Uses) Transfers Out	(2,638,784)	-	(2,638,784)
Adjust Beginning Fund Balance as per December 31, 2021 audited financial statements	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	(834,784)	-	(834,784)
Beginning Fund Balance	<u>3,742,700</u>	<u>-</u>	<u>3,742,700</u>
Ending Funding Balance	<u>\$ 2,907,916</u>	<u>\$ -</u>	<u>\$ 2,907,916</u>

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

Dept	Description	Current Budget	Adjustments Inc (Dec)	Amended Budget
Admin	Land Acquisitions	\$ 25,000	\$ -	\$ 25,000
Admin	Enterprise Vehicles Delivery & Tags	\$ -	-	0
A/S	New Animal Control Building	\$ 195,675	-	195,675
A/S	Enterprise Vehicles Delivery & Tags	\$ -	-	0
Parks	Pavillion at Sydney Hutchinson Park	\$ 500,000	-	500,000
Parks	Enterprise Vehicles Delivery & Tags	\$ -	-	0
Parks	Stage & concrete dance area Sidney Hutchinson Park	\$ 50,000	-	50,000
Parks	Disc Golf Course	\$ 75,000	-	75,000
Parks	Bathroom additions Stafford House Phase II	\$ 30,000	-	30,000
Parks	Bathroom & Additions at Ferrington House Phase III	\$ 50,000	-	50,000
Parks	Parks and Recreation Zero Turn Mower	\$ 12,000	-	12,000
Police	Enterprise Law Enforcement Vehicle	\$ -	-	0
Streets	Mini Excavator	\$ 75,000	-	75,000
Streets	Two Kubota Zero Turn Mowers	\$ 36,000	-	36,000
Streets	Three trailers for equipment	\$ 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	\$ 160,000	-	160,000
Streets	Pendarvis Lane Phase I	\$ 980,868	-	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	<u>\$ 3,694,435</u>	<u>\$ -</u>	<u>\$ 3,694,435</u>
	Description	Current Budget	Adjustments Inc (Dec)	Amended Budget
	Series 2018 - Louisiana Local Government Environmental Facilities and Community Development Authority Revenue Bonds (City of Walker - City Hall Project). Outstanding Balance at 12/31/22 is \$6,250,000.	145,000.00	-	145,000.00
	2020 Municipal Lease Program. Total lease of \$215,600 for (5) police units. Outstanding balance as of 12/31/2021 is \$134,417. Final quarterly payment due December 15, 2024	42,000.00	-	42,000.00
	Ferrington Property - Outstanding Balance at 12/31/2022 is \$120,000 Was a \$200,000 purchase to be 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	<u>\$ 431,000</u>	<u>\$ -</u>	<u>\$ 431,000</u>

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	Adjustments Inc (Dec)	Amended Budget
<u>Operating Revenues</u>			
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	-	-	-
Total Operating Revenues	<u>12,721,100</u>	<u>-</u>	<u>12,721,100</u>
<u>Operating Expenses</u>			
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	<u>9,028,900</u>	<u>-</u>	<u>9,028,900</u>
Operating Income (Loss) Before Depreciation Expense	3,692,200	-	3,692,200
Depreciation Expense	<u>1,020,700</u>	<u>-</u>	<u>1,020,700</u>
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	<u>-</u>	<u>-</u>	<u>-</u>
Change Net Assets	1,219,692	<u>-</u>	1,219,692
Net Position at Beginning of Year	<u>21,154,300</u>		<u>21,154,300</u>
Net Position at End of Year	<u>\$ 22,373,992</u>		<u>\$ 22,373,992</u>

