

**204 North Cedar Street
Tallulah, Louisiana 71282
Telephone (318) 574-0964
Fax (318) 574-2773
www.cityoftallulah.org**



Office of the Mayor

City of Tallulah

Regular Council Meeting Agenda

Thursday, October 10, 2024

5:30 P.M.,

Tallulah City Hall

**Charles M. Finlayson
Mayor
Joseph Scott
District 1
Lisa Houston
District 2
Carla Turner-Harris
District 3
Marjorie Day
District 4
Toriano Wells
District 5**

1. Call to Order
2. Pledge of Allegiance & Prayer
3. Roll-Call
4. Public Comments on the Agenda
5. Approve Occupational License – Matilda Johnson “The Lit City Arcade”
6. Enter Executive Session:
 - a. Potential Litigation – Dreher Contracting
7. Adjourn Executive Session and Re-Enter Regular Session
8. Approve Change Order #2 for LCDBG Street Project (Tank/University/Florida)
9. Approve Corrected Minutes of the September 12, 2024, Regular Meeting
10. Approve Minutes of the September 30, 2024, Regular Meeting
11. Section 8 Report
12. Approve Police Chief Recommendation for Termination of Officer Courtney James
13. Approve Contract for Womack and Sons for LLOP LCDBG Parks Project
14. Approve Change Order #1 for LLOP LCDBG Parks Project
15. Approve Letter of Engagement for Allen, Green and Williamson

16. Mayor's Report

- a. Receivership Status
- b. City Boundaries

17. Public Comments

18. Adjourn

Special Accommodations

Any person needing reasonable accommodations to attend a public meeting held by the Tallulah City Council should contact Gerald Odom at 318-574-0964 three (3) days prior to the meeting date. If further information is needed, please contact Mr. Odom at the number listed above.

Regular Council Meeting
City of Tallulah
September 30, 2024

A regular council meeting was held on Monday, September 30, 2024, at 6.00 P. M, in the Council Room Chamber of Tallulah City Hall. It should be noted that the meeting had to be rescheduled for Thursday, 6:00 PM. due to a power outage.

Mayor Charles M. Finlayson called the meeting to order, lead the Pledge of Allegiance, and allowed for a moment of silent prayer followed by a prayer from Councilmember Toriano Wells.

A roll call vote of Councilmembers is listed as follows:

Scott	Present
Houston	Present
Harris	Present
Day	Present
Wells	Present

Councilmember Wells stated that he had requested that Police Patrolman Courtney James be put on the agenda to further define his legal standing with the Police Department. He maintains that actions taken to terminate the officer were not done correctly. Consequently, he requested that it be placed on the agenda once again for the upcoming council meeting.

Approval of minutes of the 12th were tabled due to fact as the Councilmember Wells pointed out, all corrections were not complete and should be reviewed again before approval.

Motion and second to approve the occupational license of Latricia South were made by Councilmembers Harris and Houston respectively and carried unanimously.

The scheduled Section 8 report was not given due to the absence of Administrator Merunda Brown.

Approval of the audit year, 2024, and the present fiscal year services, 2025, the Council still wanted additional information regarding approval. Councilmember Wells stated that he had requested a copy of the prior, 2023-2024 letter, and the City Clerk had not produced it. Plus, no representative from the accounting firm was present. Motion and second to table the letter of engagement were made by Houston and Scott respectively, and the roll call vote is listed as follows:

Scott	Yea
Houston	Yea
Harris	Yea
Day	Yea
Wells	Yea

Motion carried.

The change order request for time extension to the contractor was discussed, and the conclusion reached through the urging of Councilmember Wells was that the request should be denied. Plus, he made the case that modifications, etc, were made to the bid process acceptance before the contract with the City was signed.

However, the motion and second to extend the change order for additional contractor time was made by Councilmembers Houston and Scott respectively and the roll call vote was:

Scott	Yea
Houston	Yea
Harris	Nay
Day	Yea
Wells	Nay

Motion carried

Motion and second to approve a contract of the City with Womack and Sons for a park project was made by Councilmembers Houston and Day respectively, and the roll call vote was as follows:

Scott	Yea
Houston	Yea
Harris	Yea
Day	Yea
Wells	Yea

Motion carried. I had been pointed out that the park contract did not have any dates filled in, thus rendering the contract incomplete.

Motion and second to approve for LCDBG Street Project was tabled due to the fact that the project was not being handled correctly according to Councilmember Wells. He noted that the bid process was not totally correct and that change orders had not been brought before the Council. These issues will have to be rectified, he stated, and the change order will need to be tabled for further study. Motin and Second to that effect were made by Councilmembers Houston and Day, and the roll call vote was:

Scott	Yea
Houston	Yea
Harris	Yea
Day	Yea
Wells	Yea

Motion carried.

Change order request the LCBG #1 was tabled due to the fact that the contractor had run over his time to a serious extent, and perhaps something should be done for corrective action. Therefore, the item was tabled until next meeting on motion and second of Councilmembers Houston and Harrison which carried unanimously.

City Clerk Gerad Odom placed Councilmember packets for the 3 larger funds: General Fund, Water Fund, and Utility (Sewer) were the topic of discussion. The month in question was as of August, 2024.

Mayor stated for public information that the Receivership had begun, but had just started with the paper work. He stated that all legal forms had been completed, and that they were waiting for the Judge to sign them.

There being no further business to discuss, the meeting was adjourned by Councilmembers Houston and Day respectively which carried unanimously.

Attest:

Gerald L. Odom, City Clerk

Charles M. Finlayson, Mayor

Make Check Payable To:

Tax Trust Account

Mail to:

LA Occupational License Tax
9618 Jefferson Highway, Suite D #334
Baton Rouge, LA 70809
Toll Free Phone 800-556-7274
Toll Free Fax Number 844-528-6529

**Application for Occupational License
ALL FIELDS MUST BE COMPLETED**

City of Tallulah, LA (1758)

Due: January 1 Delq: March 1

Year: 2024

If purchasing for different license year

Occupational License Tax Application

Section 1 – Business Information

(Lines 1 through 12 must be completed in full.)

Failure to Complete will delay License

- Date of Application: 10/01/2024 (Month, Day, Year) Avenu ID: _____
- Application Type: New Business Renewal (Provide Prior Year's License Number): _____
- FEIN/Social Security #: 27-1005446 LA Sales Tax Number: _____ Local Sales Tax Number: _____
- Taxpayer Name: New Dimension Assisted Living, Inc. Trade Name/DBA: The Lit City Gaming
- Mailing Address: 1201 Bayou Drive Tallulah Louisiana 71282
(Street) (City) (State) (Zip)
- Physical Address: 500 Synder Street Tallulah Louisiana 71282
(Street—No PO Box) (City) (State) (Zip)
- Email Address: mfhcss1@gmail.com Telephone No.: 318-574-9009
- Type of Business (Select One): Individual Non-profit Corporation Other (Specify): _____
- Advise Location of Accounting Records: (5)=Mailing Address (6)=Physical Address
- Provide information on owner(s) below. If corporation or partnership, provide information for officers or partners. For Corporation, provide state of incorporation:

Name <u>Matilda Johnson</u>	Title <u>President</u>	Social Security [REDACTED]
Resident Address <u>1201 Bayou Drive, Tallulah, LA 71282</u>		Telephone Number <u>318-341-9055</u>
Name <u>Shedra Virgil</u>	Title <u>Vice President</u>	Social Security [REDACTED]
Resident Address <u>202 Thomas Street, Tallulah, LA 71282</u>		Telephone Number <u>318-434-3413</u>
Name <u>Charlie Page</u>	Title <u>Treasurer</u>	[REDACTED]
Resident Address <u>805 Monroe Street, Tallulah, LA 71282</u>		<u>713-371-6833</u>

- Provide Name and address of your agent or attorney who would be served if a suit or charges were filed:
Matilda Johnson, 1201 Bayou Drive, Tallulah, LA 71282
- Business Type: Retail Other Description: _____
Description of Sales or Activity or (Example: Retail, women's clothing etc): _____
- Required: Schedule Number from Fee Schedule...see business classification list at www.avenuinsights.com: _____

Section 2 – New Businesses

(Complete this section if you are a new business. To purchase a renewal license skip to Section 3.)

- New Business Check One: New Business Started On 11/01/2024
 Purchased Existing Business-Name Previous Owner: _____ Other (Specify): _____

- Check One Box Below and Follow Instructions to Calculate Taxable Gross Receipts:

Business Opened This Calendar Year

Less Than 30 Days:

Between Dec 2 & Dec 31

Total Gross Receipts for Period of Operation: _____
Skip to Section 4 to Calculate Tax Due

Prior to Dec 2: Pay Minimum Tax. Calculate Remainder Due After First 30 Days of Operation Using Method Immediately Below.

More Than 30 Days:

- Gross Receipts For First 30 Days: \$5,000 (Estimate)
- Deductions: _____
- (A) Minus (B) Equals Taxable Receipts: _____
- Number of Months In Operation: _____
- (D) Times (C) Equals Est. Taxable Gross: _____
- Skip to Section 4 to Calculate Tax Due

Section 3 – Renewal
(Complete this section to renew your business license.)

Avenu Account No. _____

15. **Business Opened During Previous Calendar Year:**

- A. Gross Receipts _____
- B. Deductions* _____
- C. (A) Minus (B) Equals Taxable Receipts _____
- D. No. of Days Operation _____
- E. (C/D) Equals Average Gross Receipts _____
- F. 365 Times E Equals Est. Taxable Gross _____
- G. Skip to Section 4 to Calculate Tax Due _____

Fee Schedule No. _____

16. **Existing Business Opened prior to Previous Calendar Year** -The gross receipts for the prior calendar year, minus applicable deductions, are the taxable receipts

- A. Gross Sales/Receipts _____
- B. Deductions* _____
- C. (A) Minus (B) Equals Taxable Receipts _____
- D. Skip to Section 4 to Calculate Tax Due _____

If you are a nursing home (as described in section R.S. 47:359: (l)) please only report 1/3 of the total gross receipts

17. **Retail Dealers of Gasoline and Motor Fuels** -The tax is computed based on the amount of gallons of gasoline or motor fuels sold using the table in R.S. 47:354.1 and the amount of gross sales of merchandise, services and rentals using the table in R.S. 47:354. The maximum sum of the tax using the two tables shall not exceed \$6,200.

- A. Gross Sales/Receipts (Do Not Include Sales of Motor Fuels) _____
- B. Deductions* _____
- C. (A) Minus (B) Equals Taxable Receipts _____
- D. Tax Due From Table 1 _____
- E. Gallons of Gasoline & Motor Fuels Sold _____
- F. Tax Due on Line (E) From Table 1.1 _____
- G. Total Tax Due Line (D) Plus Line (F): _____
- H. Maximum Tax Due: **\$6,200.00**
- I. Enter The Lesser of Line (G) or Line (H): _____
- J. Sign and Date Application _____

Section 4 – Calculate Tax Due
(Complete lines 18 through 23.)

18. **Class:** Indicate the class of business which constitutes the major portion of the gross receipts, fees, or commissions earned.
 Retail Wholesale Commission Public Utilities Lending Other

Use Appropriate Table to Calculate Tax Due:

Using the appropriate table for the class checked, calculate the tax due. For businesses not falling within the five classes listed, such as professionals or pharmacy, multiply the taxable receipts by one-tenth of one percent (0.001). Be aware of the following maximum tax limits: retail motor vehicle and boat dealers-\$800.00; wholesale motor vehicle and boat dealers-\$250.00; contractors-\$750.00; hotels/motels \$2 per room, plus a separate license for any retail sales; nursing homes-\$2 per room, plus a retail tax based on 1/3 of the taxable gross receipts; real estate broker-\$2,200; retail building materials dealers-taxed under wholesale schedule-\$6,200.00

(For Others, Professionals, or Pharmacies Multiply Taxable Receipts by (1/10 of 1%) or Insert Amount Calculated Above

18. Occupational Tax Due \$ _____

19. **Flat Fees:** For those items subject to a flat fee, list total items by type, and calculate the tax due. [i.e. Video poker machines, pool tables, etc.]

Fee Schedule Number & Item description	Quantity of Items	Fee Per Item	Total for Items
382	8	50	400
19. Total for Flat Fees			400

- 20. Amount of Tax Due (Total of Lines 18 and 19): \$ 400
- 21. Interest of 1 1/4% (.0125) Due March 1st, additional interest due per month until paid in full: \$ _____
- 22. Penalty (If filed March 1st or after) 5% of tax due for each 30 days or fraction thereof, Maximum penalty of 25% \$ _____
- 23. Total Occupational License Tax Due: \$ 400

****DEDUCTIONS ARE ALLOWABLE FOR THESE BUSINESSES: SERVICE STATIONS, INTERSTATE SALES OF STOCKS & BONDS, AND UNDERTAKERS****

I hereby swear that the amount of gross receipts as required for disclosure in order to obtain an occupational tax license has been examined by me and to the best of my knowledge is true, correct, and complete. I understand issuance of an occupational tax license does not permit business operation unless business is properly zoned and/or in compliance with all applicable laws/rules.

Returned Check Disclaimer: Effective July 1, 2010, each returned item received by Avenu due to insufficient funds will be electronically represented to the presenter's bank no more than two times in an effort to obtain payment. Avenu is not responsible for any additional bank fees that will accrue due to the resubmission of the returned item. Please see the full returned check policy at www.avenuinsights.com

Signature of Applicant: _____ Title: _____ Date: _____



Tallahula Police Department



500 East Green Street
Tallahula, Louisiana 71282

Contacts:
(318) 574-3230
(318) 574-3231

Chief Buster McCoy
Executive Officer

CRIMINAL BACKGROUND CHECK

DATE: 10/08/2024

To Whom it May Concern:

A Criminal Background Check on Johnson, Matilda Sex F

Race B, DOB [REDACTED], SSN XXX-XX-8141 revealed the
Following information:

No prior criminal history with the Tallahula Police Department

Conducted by Officer Janie Jones

TALLULAH POLICE DEPARTMENT
500 E. GREEN STREET
TALLULAH, LOUISIANA 71282
Facsimile
1 (318) 574-1444

Change Order No. 2

Date of Issuance: August 19, 2024

Effective Date: June 28, 2024




Project: FY 2022 LCDBG Street Improvements	Owner: City of Tallulah, 204 N. Cedar Street, Tallulah, LA 71282	Owner's Contract No.: LCDBG # 2000727472
Contract: Street Improvements		Date of Contract: 10/12/23
Contractor: Dreher Contracting, LLC, 1115 Elm Street, Bastrop, LA 71220		Engineer's Project No: 2208-44-EN

The Contract Documents are modified as follows upon execution of this Change Order:

Description:
The asphalt plant had issues with producing asphalt from about August 1 to August 25. Additionally, the period of rain for 3 days, caused a delay in the paving.

Attachments (list documents supporting change):
Budget Summary, no change in cost. Correspondence from contractor in regards to delay.

CHANGE IN CONTRACT PRICE:	CHANGE IN CONTRACT TIMES:
Original Contract Price: \$ <u>1,161,230.00</u>	Original Contract Times: <input type="checkbox"/> Working days <input checked="" type="checkbox"/> Calendar days Substantial completion (days or date): <u>120 DAYS</u> Ready for-final payment (days or date): <u>165 DAYS</u>
[Increase] [Decrease] from previously approved Change Orders No. _____ to No. _____: \$ <u>N/A</u>	[Increase] [Decrease] from previously approved Change Orders No. <u>0</u> to No. <u>1</u> : Substantial completion (days): <u>120 DAYS</u> Ready for final payment (days): _____
Contract Price prior to this Change Order: <u>\$1,161,230.00</u>	Contract Times prior to this Change Order: Substantial completion (days or date): <u>250 DAYS (6/28/24)</u> Ready for final payment (days or date): _____
[Increase] [Decrease] of this Change Order: \$ <u>N/A</u>	[Increase] [Decrease] of this Change Order: Substantial completion (days or date): <u>63 DAYS</u> Ready for final payment (days or date): _____
Contract Price incorporating this Change Order: <u>\$1,161,230.00</u>	Contract Times with all approved Change Orders: Substantial completion (days or date): <u>313 DAYS (08/30/24)</u> Ready for final payment (days or date): <u>358 DAYS</u>

RECOMMENDED: By: <u></u> Cinnamon Gooding, P.E. Date: <u>08-19-24</u>	ACCEPTED: By: _____ Charles Michael Finlayson, Mayor Date: _____	ACCEPTED: By: <u></u> Rodger Fulmer, Managing Member Date: <u>8/23/24</u>
Approved by Funding Agency (if applicable): <u> L. C. L. LCDBG</u>		Date: <u>9/17/2024</u>

CORRECTED MINUTES

Regular Council Meeting
City of Tallulah
September 12, 2024

A regular Council Meeting of the Mayor and City Council was held on Thursday, September 12, 2024, at 5:30 P.M., in the Council Room Chamber of Tallulah City Hall.

Mayor Charles M. Finlayson called the meeting to order, led the Pledge of Allegiance, followed by a moment of silent prayer and prayer by Councilperson Wells.

A roll call of Councilmembers is listed as follows:

Scott	Present
Houston	Present
Harris	Absent
Day	Present
Wells	Present

There were no public comments on the agenda.

Upon discussion of approving the minutes of the August 22, 2024, meeting, Councilman Wells asked if the August 8, 2024, minutes would be presented again to the Council, with corrections, so that the Council could approve the corrected minutes. City Clerk Gerald Odom said he would have them brought back before the Council.

Motion to Approve the August 22, 2024, minutes made by Councilperson Houston and seconded by Councilperson Day. Motion passed with a 3-1 vote, with Councilperson Wells voting no.

Motion to approve the Occupational License of Latricia South for Uptown Nutrition was made by Councilperson Wells **with a second from Councilperson Day. The motion passed unanimously.**

Presentation by Jeff Messinger of Messinger & Associates regarding City Map District Boundaries. Mr. Messinger said that he visited the Tax Assessors Office and the Tax Assessor agreed that if the Assessor's Office is provided a map with all of the address questionable addresses identified as not in the city limits, the assessor's office would do a complete search and provide information on which addresses they show, according to their tax role, in the city or outside of the city limits. From there, Messinger said it would be up to the City on they proceeded. He specifically pointed out the Wastewater Treatment Plant and the City Barn as not being inside the City limits. He suggested the City should probably start with all City owned buildings, to ensure they are in the City limits, and then proceed to other questionable properties. Messinger also mentioned Wright Elementary School and said it was not inside of the City limits.

Messinger pointed out that the legal question may arise on whether or not if the assessor's office says a property is in or outside the city limits, and the City cannot provide documentation, whether the assessor's office's review of the property and decision would stand.

A lengthy discussion ensued which included (1) Mr. Messinger stating what he believed was the most economical and straightforward process (providing the assessor's office with information and allowing them to check their tax role), (2) Councilperson Wells reiterating his desire to see the boundary mapping issue be put out to bid, and (3) Discussion regarding City Ordinances and whether or not they have been properly filed in the Clerk's Office.

Councilperson Wells said that he would present an Ordinance at the next meeting regarding City Boundaries.

Item "Letter of Engagement from Allen, Green & Williamson" brought for the following questions and/or concerns:

1. Councilperson Wells took issue with verbiage in the letter from Allen, Green and Williamson, specifically the first three paragraphs.
2. Councilperson Wells said that there was no contract for June 30, 2024 and believes the current letter is an attempt to "back date" a contract.
3. Councilperson Wells asked how much money had been paid to Allen, Green & Williamson from January 2024 to September 12, 2024. City Clerk Odom stated he believed the amount to be approximately between \$65,000 and \$70,000. Councilperson Wells again stated that the legal process was to have a contract in place for services provided.
4. Councilperson Wells asked for copies of checks and invoices paid to Allen, Green & Williamson. He stated he would send that request to Mr. Odom via email.
5. Councilperson Wells asked if there was a contract in place for FY 2025 for Allen, Green & Williamson. Mr. Wells said that per state law, all contracts must be approved by the attorney and come before the Council.
6. Councilperson Wells stated that he'd asked for a copy of the FY 23/24 Contract for Allen, Green & Williams and May & Company and had not received the information.

At this juncture, Councilperson Houston asked if the matter could be tabled until a representative from Allen, Green & Williamson could come before the Council, with a second by Councilperson Day. Councilperson Wells then motioned to add an amendment to Ms. Houston's motion. At this juncture, the attorney advised Councilperson Houston to withdraw her motion to ensure clarity on the issue.

Councilperson Houston withdrew her motion. Then, upon withdrawal, Councilperson Houston reiterated her motion to table the item regarding Allen, Green & Williamson with a proper second from Councilperson Day. Councilperson Wells then announced that he would like to add an amendment to Ms. Houston's motion. Wells' amendment was "Pending presentation of a signed contract that was approved by the Council for FY 23/24." Councilperson Day seconded Councilperson Wells amendment.

Roll Call Vote on Councilperson Wells' Amendment is as follows:

Scott	Yay
Houston	Nay
Harris	Absent
Day	Yay
Wells	Yay

Vote on the amended motion "Table Item #8, Allen, Green & Williamson Letter of Engagement until a representative from the company comes before the Council and pending the presentation to the council of a signed contract, approved by the Council, for Allen, Green & Williamson, for FY 23/24. Roll call vote is as follows:

Scott	Yay
Houston	Nay
Harris	Absent
Day	Yay
Wells	Yay

Under the Mayor's Report,

1. Mayor Finlayson said that the per Kyle Ardoin, the Receiver is in place however a contract has not been signed. Work on the contract was stopped due to Hurricane Francine and the Governor releasing all state employees for Wednesday through Friday of the storm week. Attorney Grady reminded all that the Louisiana Department of Health will be the agency to file the necessary paperwork for District Court in Madison Parish to officially appoint the receiver and that the receiver's identity would be within those documents. Attorney Grady said that she would reach out to LDH's attorney to obtain a copy of the petition at the same time that it is being filed.
2. Delta Southern Railroad company contacted Mayor Finlayson regarding the cross ties which are loose at the US 65 (North and South) crossings. Work is expected to begin on replacing the ties on September 28, 2024.
3. Councilperson Wells asked for an update on the company that hit the main line which caused the water outage for the City. A discussion began; however, Attorney Grady advised that because the issue may become one that is legal, it would be better not to discuss the matter in the council meeting forum.

With no further business, motion to adjourn made by Councilperson Houston and seconded by Councilperson Day.

Attest:

Gerald L. Odom, City Clerk

Charles M. Finlayson, Mayor



FY 2025 FAIR MARKET RENT DOCUMENTATION SYSTEM

The FY 2025 Madison Parish, LA FMRs for All Bedroom Sizes

Final FY 2025 & Final FY 2024 FMRs By Unit Bedrooms					
Year	Efficiency	One-Bedroom	Two-Bedroom	Three-Bedroom	Four-Bedroom
FY 2025 FMR	\$684	\$688	\$903	\$1,117	\$1,516
FY 2024 FMR	\$621	\$626	\$822	\$1,068	\$1,395

Madison Parish, LA is a non-metropolitan county.

Fair Market Rent Calculation Methodology

[Show/Hide Methodology Narrative](#)

Fair Market Rents for metropolitan areas and non-metropolitan FMR areas are developed as follows:

1. **Calculate the Base Rent:** HUD uses 2018-2022 5-year American Community Survey (ACS) estimates of 2-bedroom adjusted standard quality gross rents calculated for each FMR area as the new basis for FY2025, provided the estimate is statistically reliable. For FY2025, the test for reliability is whether the margin of error for the estimate is less than 50% of the estimate itself and whether the ACS estimate is based on at least 100 survey cases. HUD does not receive the exact number of survey cases, but rather a categorical variable known as the count indicator indicating a range of cases. An estimate based on at least 100 cases corresponds to a count indicator of 4 or higher.

If an area does not have a reliable 2018-2022 5-year estimate, HUD checks whether the area has had at least 2 minimally reliable estimates in the past 3 years, or estimates that meet the 50% margin of error test described above. If so, the FY2025 base rent is the average of the inflated ACS estimates.

If an area has not had a minimally reliable estimate in the past 3 years, HUD uses the estimate for the area's corresponding metropolitan area (if applicable) or State non-metropolitan area as the basis for FY2025.

2. **Calculate the Basis for Recent Mover Adjustment Factor:** HUD calculates a recent mover adjustment factor by comparing an ACS 2022 1-year 40th percentile recent mover 2-bedroom rent to the ACS 2018-2022 5-year 40th percentile adjusted standard quality gross rent. If either the recent mover and non-recent mover rent estimates are not reliable, HUD uses the recent mover adjustment for a larger geography. For metropolitan areas, the order of geographies examined is: FMR Area, Entire Metropolitan Area (for Metropolitan Sub-Areas), State Metropolitan Portion, Entire State, and Entire US; for non-metropolitan areas, the order of geographies examined is: FMR Area, State Non-Metropolitan Portion, Entire State, and Entire US. The recent mover adjustment factor is floored at one.

HUD first examines recent movers who have moved within the current year of the ACS survey. If there is no reliable local area estimate, HUD then examines those who have moved into their residence within the current year or preceding year of the ACS survey. Upon determining a reliable recent mover estimate, HUD calculates the appropriate recent mover adjustment factor between the 5-year data and the 1-year data.

3. **Adjust for Inflation:** In order to calculate rents that are "as of" 2023, HUD applies a gross rent inflation adjustment factor using data from commercial rent data sources and the Consumer Price Index. HUD uses a local measure of private rent inflation for markets that are covered by at least three of the six available

Since 3 of the 3 ACS estimates are minimally reliable, the base rent is the average of those estimates, with each estimate first inflated to 2022 dollars (not shown).

Area	FY2025 Base Rent
Madison Parish, LA	\$592

2. Recent Mover Adjustment Factor Calculation

A recent mover adjustment factor is applied based on the smallest area of geography containing Madison Parish, LA that has an ACS₂₀₂₂ 1-year Adjusted Standard Quality Recent-Mover estimate with a Margin of Error Ratio that is less than .5 and a sufficient number of sample cases.

Area	ACS ₂₀₂₂ 1-Year Adjusted Standard Quality Recent-Mover Gross Rent	ACS ₂₀₂₂ 1-Year Adjusted Standard Quality Recent-Mover Gross Rent Margin of Error	Ratio	Sample Size Category	Result
Madison Parish, LA - ACS 1-year recent mover 2 Bedroom	N/A	N/A	N/A	N/A	No ACS ₂₀₂₂ 1-Year 2-Bedroom Adjusted Standard Quality Recent-Mover Gross Rent Produced For Madison Parish, LA
Madison Parish, LA - ACS 1-year recent mover All Bedroom	N/A	N/A	N/A	N/A	No ACS ₂₀₂₂ 1-Year All Bedroom Adjusted Standard Quality Recent-Mover Gross Rent Produced For Madison Parish, LA
Madison Parish, LA - ACS 2-year recent mover 2 Bedroom	N/A	N/A	N/A	N/A	No ACS ₂₀₂₂ 1-Year 2 Bedroom Adjusted Standard Quality Recent-Mover Gross Rent Produced For Madison Parish, LA
Madison Parish, LA - ACS 2-year recent mover All Bedroom	N/A	N/A	N/A	N/A	No ACS ₂₀₂₂ 1-Year All Bedroom Adjusted Standard Quality Recent-Mover Gross Rent Produced For Madison Parish, LA
Louisiana Non-metropolitan Portion - 2 Bedroom	\$784	\$67	0.085	5	0.085 < .5 5 ≥ 4 Use ACS ₂₀₂₂ 1-Year Non-metropolitan Portion 2-Bedroom Adjusted Standard Quality Recent-Mover Gross Rent

The calculation of the relevant Recent-Mover Adjustment Factor for Madison Parish, LA is as follows:

ACS ₂₀₂₂ 5-Year Area	ACS ₂₀₂₂ 5-Year 40th Percentile Adjusted Standard Quality Gross Rent	ACS ₂₀₂₂ 1-Year 40th Percentile Adjusted Standard Quality Recent-Mover Gross Rent
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Madison Parish, LA	\$592	*	1.0769	*	1.05850	*	1.10429	=	\$745
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6. State Minimum Comparison

In keeping with HUD policy, the preliminary FY 2025 FMR is checked to ensure that it does not fall below the state minimum.

Area	Preliminary FY2025 2-Bedroom FMR	FY 2025 Louisiana State Minimum	Final FY2025 2-Bedroom FMR
Madison Parish, LA	\$745	<u>\$903</u>	\$745 < \$903 Use Louisiana minimum of \$903

7. Bedroom Ratios Application

Bedroom ratios are applied to calculate FMRs for unit sizes other than two bedrooms.

Click on the links in the table to see how the bedroom ratios are calculated.

FY 2025 FMRs By Unit Bedrooms					
	Efficiency	One-Bedroom	Two-Bedroom	Three-Bedroom	Four-Bedroom
FY 2025 FMR	\$684	\$688	\$903	\$1,117	\$1,516

8. Comparison to Previous Year

The FY2025 FMRs for each bedroom size must not be below 90% of the FY2024 FMRs.

	Efficiency	One-Bedroom	Two-Bedroom	Three-Bedroom	Four-Bedroom
FY2024 FMR	\$621	\$626	\$822	\$1,068	\$1,395
FY2024 floor	\$559	\$564	\$740	\$962	\$1,256
FY 2025 FMR	\$684	\$688	\$903	\$1,117	\$1,516
Use FY2024 floor for FY2025?	No	No	No	No	No

Final FY2025 Rents for All Bedroom Sizes for Madison Parish, LA

Final FY 2025 FMRs By Unit Bedrooms					
	Efficiency	One-Bedroom	Two-Bedroom	Three-Bedroom	Four-Bedroom
Final FY 2025 FMR	\$684	\$688	\$903	\$1,117	\$1,516

The FMRs for unit sizes larger than four bedrooms are calculated by adding 15 percent to the four bedroom FMR, for each extra bedroom. For example, the FMR for a five bedroom unit is 1.15 times the four bedroom FMR, and the FMR for a six bedroom unit is 1.30 times the four bedroom FMR. FMRs for single-room occupancy units are 0.75 times the zero bedroom (efficiency) FMR.

Permanent link to this page:

http://www.huduser.gov/portal/datasets/fmr/fmrs/FY2025_code/2025summary.odn?

CONTRACT

THIS AGREEMENT, made this 10th day of October, 2024 by and between City of Tallulah, herein called "Owner," acting herein through its Mayor, Charles Michael Finlayson and Womack and Sons Construction Group, LLC doing business as a corporation, a partnership, an individual, (Strike Out Inapplicable Terms) acting herein through its Secretary (Title of Contractor's Signee) Parish of Catahoula (Contractor's Parish), and State of Louisiana, hereinafter called "Contractor."

WITNESSETH: That for and in consideration of the payments and agreements hereinafter mentioned, to be made and performed by the OWNER, the CONTRACTOR hereby agrees with the OWNER to commence and complete the construction described as follows:

CITY OF TALLULAH
LCDBG-CV LLOP-PARK IMPROVEMENTS
PARK IMPROVEMENTS CONTRACT
LCDBG #2000727053, PROJECT NO. 2205-42-EN

hereinafter called the project, for the sum of Five Hundred Nineteen Thousand, One Hundred Seventy dollars (\$519,170.00) and all extra work in connection therewith, under the terms as stated in the General and Special Conditions of the contract; and at his/her (its/their) own proper cost and expense to furnish all the materials, supplies, machinery, equipment, tools, superintendence, labor, insurance, and other accessories and services necessary to complete the said project in accordance with the General conditions and Supplemental General Conditions and Special Conditions, Technical Provisions, Plans, Prints, and other drawings and printed or written explanatory matter thereof, the specifications and contract documents therefore as prepared by SERVICE GROUP UNLIMITED, LLC, herein entitled the Architect/ Engineer, and as enumerated in Paragraph 1 of the Supplemental General Conditions, all of which are made a part hereof and collectively evidence and constitute the contract.

The Contractor hereby agrees to commence work under this contract on or before a date to be specified in a written "Notice to Proceed" of the Owner to fully complete the project within 150 consecutive calendar days thereafter. The Contractor further agrees to pay, as Liquidated Damages, the sum of \$250 for each consecutive calendar day thereafter as hereinafter provided in Paragraph 19 of the General Conditions.

The OWNER agrees to pay the CONTRACTOR in current funds for the performance of the contract, subject to additions and deductions, as provided in Paragraph 25, "Payments to Contractor," of the General Conditions.

IN WITNESS WHEREOF, the parties to these present have executed this contract in FOUR (4) counterparts, including the attached Contract Exhibit A, each of which shall be deemed an original, in the year and day first above mentioned.

(Seal)
ATTEST:

CITY OF TALLULAH
(Owner)

GERALD ODOM
MUNICIPAL CLERK

BY: CHARLES MICHAEL FINLAYSON

(Witness)

MAYOR
(Title)

204 N. CEDAR STREET
(Address)

(Seal)

TALLULAH, LA 71282
(Address)

WOMACK AND SONS CONSTRUCTION
GROUP, LLC
(Contractor)

CHASE C. WOMACK
TREASURER

BY: *James B. Womack*
JAMES B. WOMACK

Chase C. Womack
(Witness)

SECRETARY
(Title)

5739 HIGHWAY 8 E
(Address)

HARRISONBURG, LA 71340
(Address)

NOTE: Secretary of the Owner should attest. If Contractor is a corporation, Secretary should attest.

Notice to Proceed

Date: 10-10-2024

Project: City of Tallulah, LCDBG- CV LLOP Fair Grounds Park Improvements	
Owner: City of Tallulah, 204 N. Cedar Street, Tallulah, LA 71282	Owner's Contract No.: LCDBG 2000727053
Contract: Park Improvements Contract	Engineer's Project No.: 2208-44-EN
Contractor: Womack and Sons Construction Group, LLC	
Contractor's Address: 5739 Highway 8 E Harrisonburg, LA 71340	

You are notified that the Contract Times under the above Contract will commence to run on 02-10-2025. On or before that date, you are to start performing your obligations under the Contract Documents. In accordance with Article 4 of the Agreement, the date of Substantial Completion is 07-10-2025, and the date of readiness for final payment is 08-24-2025 [(or) the number of days to achieve Substantial Completion is 150, and the number of days to achieve readiness for final payment is 195].

Before you may start any Work at the Site, Paragraph 2.01.B of the General Conditions provides that you and Owner must each deliver to the other (with copies to Engineer and other identified additional insureds and loss payees) certificates of insurance which each is required to purchase and maintain in accordance with the Contract Documents.

Also, before you may start any Work at the Site, you must:

Womack and Sons Construction Group, LLC	City of Tallulah
Contractor	Owner
Given by: <u>James B. Womack</u> Authorized Signature	Given by: _____ Authorized Signature
James B. Womack, Secretary	Charles Michael Finlayson, Mayor
Title	Title
<u>10-10-2024</u> Date	<u>10-10-2024</u> Date

Copy to Engineer: Service Group Unlimited, LLC
P.O. Box 9386, Monroe, LA 71211

Change Order No. 1

Date of Issuance: _____

Effective Date: _____

Project: LCDBG- CV LLOP Park Improvements	Owner: City of Tallulah, 204 N. Cedar Street, Tallulah, LA 71282	Owner's Contract No.: LCDBG #2000727053
Contract: Park Improvements Contract		Date of Contract:
Contractor: Womack and Sons Construction Group, LLC 5739 Highway 8E, Harrisonburg, LA 71340		Engineer's Project No.: 2205-42-EN

The Contract Documents are modified as follows upon execution of this Change Order:

Description:

The change order seeks to remove Bid Item 3- Concrete Slab and Bid Item 8 – Fencing from the Fairgrounds Park

Attachments (list documents supporting change):

Budget Summary

CHANGE IN CONTRACT PRICE:

CHANGE IN CONTRACT TIMES:

Original Contract Price:

\$ 519,170.00

[Increase] [Decrease] from previously approved
Change Orders No. _____ to No. _____:

\$ N/A

Contract Price prior to this Change Order:

\$ 519,170.00

[Increase] [Decrease] of this Change Order:

\$ (103,600.00)

Contract Price incorporating this Change Order:

\$ 415,570.00

Original Contract Times: Working days Calendar days

Substantial completion (days or date): 150 DAYS

Ready for final payment (days or date): 195 DAYS

[Increase] [Decrease] from previously approved Change Orders
No. _____ to No. _____:

Substantial completion (days): N/A

Ready for final payment (days): _____

Contract Times prior to this Change Order:

Substantial completion (days or date): 150 DAYS

Ready for final payment (days or date): 195 DAYS

[Increase] [Decrease] of this Change Order:

Substantial completion (days or date): N/A

Ready for final payment (days or date): _____

Contract Times with all approved Change Orders:

Substantial completion (days or date): 150 DAYS

Ready for final payment (days or date): 195 DAYS

RECOMMENDED:

By: _____
Cinnamon Gooding, P.E.

Date: _____

Approved by Funding Agency (if applicable):

ACCEPTED:

By: _____
Charles Michael Finlayson, Mayor

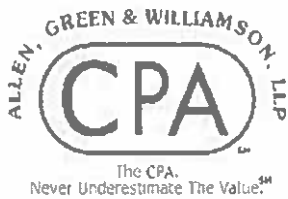
Date: _____

ACCEPTED:

By: _____
Chase Womack, Secretary

Date: _____

Date: _____



ALLEN, GREEN & WILLIAMSON, LLP

CERTIFIED PUBLIC ACCOUNTANTS

P. O. Box 6075
Monroe, LA 71211-6075

2441 Tower Drive
Monroe, LA 71201

Telephone: (318) 388-4422
Fax: (318) 388-4664

Toll-free (888) 741-0205

Partners: Tim Green, CPA
Amee Buchanan, CPA
Cindy Thomason, CPA

Audit Managers: Amy Tynes, CPA, CFE
Marge Williamson, CPA
Jennie Henry, CPA, CFE

In-Charges: Crystal Patterson, CPA
Sandra Harper, CPA

Ernest L. Allen, CPA
(Retired) 1963 - 2000

July 1, 2024

Mayor Charles Finlayson
City of Tallulah
204 North Cedar St.
Tallulah, LA 71282

Dear Mayor Finlayson:

We are pleased to confirm our acceptance and understanding of the services we are to provide for the City of Tallulah for the years ended June 30, 2024 and June 30, 2025.

You have requested that we prepare the financial statements of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information of the City of Tallulah as of and the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the City's basic financial statements and perform a compilation engagement with respect to those financial statements. The required supplementary information and supplementary information accompanying the financial statements will be presented for purposes of additional analysis. Such information is the responsibility of management. The required supplementary information and supplementary information will be subject to our compilation agreement. We will not audit or review the required supplementary information and supplementary information and will not express an opinion, or a conclusion, nor provide any assurance on such information.

We will assist you in adjusting the books of accounts with the objective to prepare a working trial balance from which financial statements can be prepared. We will also perform other bookkeeping services as listed on page 4 attachment for the fiscal years ending June 30, 2024, and June 30, 2025.

Our Responsibilities

The objective of our engagement is to:

1. prepare financial statements in accordance with accounting principles generally accepted in the United States of America based on information provided by you, and
2. apply accounting and financial reporting expertise to assist you in the presentation of the financial statements without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements in order for them to be in accordance with accounting principles generally accepting in the United States of America.

We will conduct our compilation engagement in accordance with Statements of Standards for Accounting and Review Services (SSARS) promulgated by the Accounting and Review Services Committee of the AICPA and comply with the applicable professional standards, including the AICPA's *Code of Professional Conduct*, and its ethical principles of integrity, objectivity, professional competence, and due care, when performing the bookkeeping services, preparing the financial statements, and performing the compilation engagement.

We are not required to, and will not, verify the accuracy or completeness of the information you will provide to us for the engagement or otherwise gather evidence for the purpose of expressing an opinion or a conclusion. Accordingly, we will not express an opinion, or a conclusion, nor provide any assurance on the financial statements.

Our engagement cannot be relied upon to identify or disclose any financial statement misstatements, including those caused by fraud or error, or to identify or disclose any wrongdoing within the entity or noncompliance with laws and regulations. However, we will inform the appropriate level of management of any material errors and any evidence or information that comes to our attention during the performance of our procedures that fraud may have occurred. In addition, we will inform you of any evidence or information that comes to our attention during the performance of our compilation procedures regarding any wrongdoing within the entity or noncompliance with laws and regulations that may have occurred, unless they are clearly inconsequential. We have no responsibility to identify and communicate deficiencies or material weaknesses in your internal control as part of this engagement.

Your Responsibilities

The engagement to be performed is conducted on the basis that you acknowledge and understand that our role is to prepare financial statements in accordance with accounting principles generally accepted in the United States of America and assist you in the presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America. You have the following overall responsibilities that are fundamental to our undertaking the engagement in accordance with SSARS:

1. The selection of accounting principles generally accepted in the United States of America as the financial reporting framework to be applied in the preparation of financial statements.
2. The preparation and the fair presentation of financial statements in accordance with accounting principles generally accepted in the United States of America and the inclusion of all informative disclosures that are appropriate for accounting principles generally accepted in the United States of America.
3. The design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statements that are free from material misstatement, whether due to fraud or error.
4. The prevention and detection of fraud.
5. To ensure that the City complies with the laws and regulations applicable to its activities.
6. The accuracy and completeness of the records, documents, explanations, and other information, including significant judgments, you provide to us for the engagement.
7. To provide us with:
 - a) access to all information of which you are aware is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, and other matters.
 - b) additional information that we may request from you for the purpose of the compilation engagement.
 - c) unrestricted access to persons within the City of whom we determine it necessary to make inquiries.

You are also responsible for all management decisions and responsibilities and for designating an individual with suitable skills, knowledge, and experience to oversee our bookkeeping services and the preparation of your financial statements. You are responsible for evaluating the adequacy and results of the services performed and accepting responsibility for such services.

Our Report

As part of our engagement, we will issue a report that will state that we did not audit or review the financial statements and that, accordingly, we do not express an opinion, a conclusion, nor provide any assurance on them. There may be circumstances in which the report differs from the expected form and content. If, for any reason, we are unable to complete the compilation of your financial statements, we will not issue a report on such statements as a result of this engagement.

We are not independent with respect to the City of Tallulah and will disclose that we are not independent in our compilation report.

You agree to include our accountant's compilation report in any document containing financial statements that indicates that we have performed a compilation engagement on such financial statements and, prior to the inclusion of the report, to ask our permission to do so.

Other Relevant Information

Cindy Thomason is the engagement principal and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it.

The fee for these services will be based on actual hours incurred at a discounted hourly rate of \$145 plus travel expenses for the compilation for the fiscal year ended June 30, 2024 and bookkeeping services for the fiscal year ended June 30, 2025. The fee estimate is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the work performed. Our invoices for this fee will be rendered each month as work progresses and will be payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 60 days or more overdue and will not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket expenditures through the date of termination.

You agree to release, indemnify, defend, and hold us harmless and us from any liability or costs, including attorney's fees, resulting from management's knowing misrepresentations to us or resulting from any actions against us by third parties relying on the financial statements described herein except for our own intentional wrongdoing.

We appreciate the opportunity to be of service to you and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you acknowledge and agree with the terms of our engagement as described in this letter, please sign the enclosed copy, and return it to us.

Sincerely,



Cindy Thomason, CPA
Principal

Acknowledged:

City of Tallulah

Name

Title

Date

Services to Be Provided

Monthly:

- Completion of bank reconciliations
- Review of general ledger transactions for correct posting
- Preparing monthly journal entries
- Preparing correcting journal entries
- Assist in keying in receipts and bank transfers
- Maintain capital asset listing and depreciation schedule

Annually:

- Prepare compilation of financial statements, including footnote disclosures
- Prepare the schedule of expenditures of federal awards and related notes, if applicable
- Provide working papers to auditor for financial statement accounts
- Assist the client during the audit process
- Filing the audited financial statements with EMMA for compliance with continuing disclosure requirements for Water Fund bonds.