

LINCOLN PARISH SALES AND USE TAX COMMISSION

2023/2024 BUDGET

| <u>ACCOUNT</u>  | <u>23/24 BUDGET</u>    | <u>22/23 BUDGET</u>    | <u>DIFFERENCE</u>     | <u>INC.DEC %</u> |
|---|------------------------|------------------------|-----------------------|------------------|
| 1 AUDIT EXPENSES  | \$ 6,000.00            | \$ 4,000.00            | \$ 2,000.00           | 50.00%           |
| 2 BOND AND LIABILITY INSURANCE  | \$ 700.00              | \$ 700.00              | \$ -                  | 0.00%            |
| 3 CAPITAL ASSETS  | \$ 5,000.00            | \$ 5,000.00            | \$ -                  | 0.00%            |
| 4 COMPUTER SUPPLIES/SOFTWARE  | \$ 24,000.00           | \$ 20,000.00           | \$ 4,000.00           | 20.00%           |
| 5 CONFERENCE and EDUCATION  | \$ 3,600.00            | \$ 3,600.00            | \$ -                  | 0.00%            |
| 6 COPY MACHINE RENT   | \$ 3,000.00            | \$ 3,000.00            | \$ -                  | 0.00%            |
| 7 DUES/SUBSCRIPTIONS & INTERNET   | \$ 3,800.00            | \$ 3,800.00            | \$ -                  | 0.00%            |
| 8 ELECTRONIC FILING FEES  | \$ 4,800.00            | \$ 4,800.00            | \$ -                  | 0.00%            |
| 9 EMPLOYEE GROUP INSURANCE  | \$ 58,000.00           | \$ 48,000.00           | \$ 10,000.00          | 20.83%           |
| 10 EMPLOYEE RETIREMENT  | \$ 27,000.00           | \$ 25,000.00           | \$ 2,000.00           | 8.00%            |
| 11 JANITORAL  | \$ 3,500.00            | \$ 3,500.00            | \$ -                  | 0.00%            |
| 12 LEGAL EXPENSES   | \$ 18,000.00           | \$ 18,000.00           | \$ -                  | 0.00%            |
| 13 MEDICARE EXPENSE   | \$ 3,500.00            | \$ 2,900.00            | \$ 600.00             | 20.69%           |
| 14 OFFICE MACH RENT/MAINT   | \$ 1,500.00            | \$ 1,500.00            | \$ -                  | 0.00%            |
| 15 OFFICE SUPPLIES  | \$ 4,000.00            | \$ 4,000.00            | \$ -                  | 0.00%            |
| 16 POSTAGE  | \$ 10,500.00           | \$ 9,000.00            | \$ 1,500.00           | 16.67%           |
| 17 PRINTING   | \$ 2,500.00            | \$ 2,500.00            | \$ -                  | 0.00%            |
| 18 SALARY - ADMINISTRATOR   | \$ 86,875.00           | \$ 76,875.00           | \$ 10,000.00          | 13.01%           |
| 19 SALARY - DEP ADMIN.  | \$ 36,715.00           | \$ 35,820.00           | \$ 895.00             | 2.50%            |
| 20 SALARY - AUDITORS  | \$ 97,600.00           | \$ 87,600.00           | \$ 10,000.00          | 11.42%           |
| 21 SAL/EXP. RETIRED EMPLOYEES   | \$ 13,000.00           | \$ 11,000.00           | \$ 2,000.00           | 18.18%           |
| 22 TELEPHONE  | \$ 1,200.00            | \$ 1,200.00            | \$ -                  | 0.00%            |
| 23 TRAVEL   | \$ 4,000.00            | \$ 4,000.00            | \$ -                  | 0.00%            |
| 24 UTILITIES  | \$ 6,000.00            | \$ 6,000.00            | \$ -                  | 0.00%            |
| 25 WORKMEN'S COMPENSATION   | \$ 500.00              | \$ 500.00              | \$ -                  | 0.00%            |
| <u>26 2023/2024 PROPOSED BUDGET</u>   | <u>\$ 425,290.00</u>   | <u>\$ 382,295.00</u>   | <u>\$ 42,995.00</u>   | <u>11.25%</u>    |
| <u>27 RECEIPTS FROM UNION PARISH</u>  | <u>\$ (180,000.00)</u> | <u>\$ (165,000.00)</u> | <u>\$ (15,000.00)</u> | <u>9.09%</u>     |
| <u>28 NET BUDGET 2023-2024</u>  | <u>\$ 245,290.00</u>   | <u>\$ 217,295.00</u>   | <u>\$ 27,995.00</u>   | <u>12.88%</u>    |
| <u>29 PERCENTAGE COST 2023/2024(est.)</u>                                       |                        |                        |                       |                  |
| 30 LINCOLN PARISH SCHOOL BOARD  | 43.41395%              | 43.23981%              | 0.17414%              | 0.40%            |
| 31 LINCOLN PARISH POLICE JURY   | 13.07106%              | 13.00034%              | 0.07072%              | 0.54%            |
| 32 LINCOLN PARISH SHERIFF OFFICE  | 4.32412%               | 4.33320%               | -0.00908%             | -0.21%           |
| 33 CITY OF RUSTON   | 34.77569%              | 34.82980%              | -0.05411%             | -0.16%           |
| 34 CITY OF GRAMBLING  | 1.37061%               | 1.44143%               | -0.07082%             | -4.91%           |
| 35 LINCOLN PARISH FIRE DISTRICT #1  | 0.97590%               | 0.95196%               | 0.02394%              | 2.51%            |
| 36 VILLAGE OF CHOUDRANT   | 0.57132%               | 0.57226%               | -0.00094%             | -0.16%           |
| 37 TOWN OF DUBACH   | 0.22402%               | 0.23354%               | -0.00952%             | -4.08%           |
| 38 HOTEL/MOTEL TAX  | 1.09240%               | 1.22305%               | -0.13065%             | -10.68%          |
| 39 VILLAGE OF SIMSBORO  | 0.18093%               | 0.17461%               | 0.00632%              | 3.62%            |
| 40 TOTAL PERCENTAGE   | 100.00000%             | 100.00000%             | 0.00000%              | 0.00%            |
| <u>ESTIMATED COST PER BODY FOR 2023/2024 AFTER UNION PARISH COLLECTION FEES</u> |                        |                        |                       |                  |
| 41 LINCOLN PARISH SCHOOL BOARD  | \$ 106,490             | \$ 93,958              | \$ 12,532             | 13.34%           |
| 42 LINCOLN PARISH POLICE JURY   | \$ 32,062              | \$ 28,249              | \$ 3,813              | 13.50%           |
| 43 LINCOLN PARISH SHERIFF OFFICE  | \$ 10,607              | \$ 9,416               | \$ 1,191              | 12.65%           |
| 44 CITY OF RUSTON   | \$ 85,301              | \$ 75,683              | \$ 9,618              | 12.71%           |
| 45 CITY OF GRAMBLING  | \$ 3,362               | \$ 3,132               | \$ 230                | 7.34%            |
| 46 LINCOLN PARISH FIRE DISTRICT #1  | \$ 2,394               | \$ 2,069               | \$ 325                | 15.72%           |
| 47 VILLAGE OF CHOUDRANT   | \$ 1,401               | \$ 1,243               | \$ 158                | 12.70%           |
| 48 TOWN OF DUBACH   | \$ 549                 | \$ 507                 | \$ 42                 | 8.28%            |
| 49 HOTEL/MOTEL TAX  | \$ 2,680               | \$ 2,658               | \$ 22                 | 0.82%            |
| 50 VILLAGE OF SIMSBORO  | \$ 444                 | \$ 379                 | \$ 64                 | 16.97%           |
| 51 TOTAL EXPENSES   | \$ 245,290             | \$ 217,295             | \$ 27,995             | 12.88%           |