

EXHIBIT

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**City of West Monroe
2023-2024 Amended Budget****General Fund Budget Summary**

	2023-2024 Final Amended
<u>REVENUES</u>	
Taxes	21,653,157.00
Licenses and Permits	368,842.00
Intergovernmental Revenue	1,248,818.00
Charges for Services	2,655,519.00
Fines	334,663.00
Investments, Rents, & Contributions	387,866.00
Other Financing Sources	2,095,469.00
Total Revenues	28,744,334.00
<u>EXPENDITURES</u>	
Elected Council	84,135.00
Court	574,981.00
Marshal	568,352.00
Mayor's Office	665,737.00
City Clerk / Finance Director	750,146.00
Information Technology	410,949.00
City Attorney	522,833.00
Inspection	306,995.00
Planning & Zoning	362,651.00
City Hall Maintenance	759,862.00
Police Department	6,303,576.00
Fire Department	3,547,411.00
Sanitation I Garbage	806,569.00
Sanitation II Trash	687,316.00
City Maintenance Shop	498,727.00
Street Department	1,193,500.00
Cemetery	953.00
Parks & Recreation Operations & Administration	541,157.00

City of West Monroe
2022-2023 Amended Budget

General Fund Budget Summary

	2023-2024 Amended
KIROU Park	562,536.00
Lazarre Park	8,871.00
Restoration Park	6,480.00
Farmer's Market	50,756.00
Convention Center Operations & Admin	157,197.00
Convention Center Events	250,459.00
Expo Center Operations & Admin	914,689.00
Expo Center Events	480,125.00
Community Center	345,726.00
Economic Development	0.00
Tanner Business Center	28,176.00
Tanner Building	0.00
Section 8	0.00
Administrative Clearing	2,771,212.00
Total Expenditures	24,162,077.00
Excess (Deficiency)	
Revenues / Expenditures	4,582,257.00
Other Financing Sources (Uses)	
Operating Transfers In	2,357,398.00
Operating Transfers Out	(6,904,323.00)
Total Other Financing Sources (Uses)	(4,546,925.00)
Excess (Deficiency)	
Revenues & Other Financing	
Sources / Expenditures &	
Other Financing Uses	35,332.00
Fund Balance Start of Year	12,017,251.00
Fund Balance End of Year	12,052,583.00

City of West Monroe
2024-2025 Amended Budget

1986 Sales Tax Capital Budget Summary

	2023-2024 Amended
<u>REVENUES</u>	
Taxes	7,242,348.00
Federal Grants	3,955,740.00
Parish Revenue	0.00
Sewer District 5	0.00
School Board Revenue	0.00
State Revenue	0.00
Investment Earnings	4,083.00
Donations	0.00
Other Financing Sources	38,654.00
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Total Revenues	11,240,825.00
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<u>EXPENSES</u>	
Salary, Wages & Benefits	250,161.00
Professional Services	1,728,043.00
Repair & Maintenance	1,523,135.00
Capital Purchases	10,402,463.00
Miscellaneous	30.00
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Total Expenses	13,903,832.00
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Excess (Deficiency) Revenues / Expenses	(2,663,007.00)
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Other Financing Sources (Uses)	
Operating Transfers In	5,773,366.00
Operating Transfers Out	(862,255.00)
	<hr/>
Total Other Financing Sources (Uses)	4,911,111.00
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Excess (Deficiency) Revenues & Other Financing Sources / Expenses & Other Financing Uses	2,248,104.00
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Fund Balance Start of Year	1,536,098.00
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Fund Balance End of Year	3,784,202.00
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**CITY OF WEST MONROE
2023-2024 AMENDED BUDGET**

Debt Service Funds

	2015 DFC Service Fund	2018 DFC Service Fund	2022 DFC Service Fund
<u>REVENUES</u>			
Taxes	1,809,289.00	0.00	1,306,788.00
Interest	0.00	0.00	0.00
Other Revenue	0.00	0.00	0.00
	<hr/>	<hr/>	<hr/>
Total Revenues	1,809,289.00	0.00	1,306,788.00
<u>EXPENDITURES</u>			
Principal Retirement	1,185,000.00	440,000.00	495,000.00
Interest	628,081.00	420,288.00	801,095.00
Administrative Costs	400.00	400.00	800.00
	<hr/>	<hr/>	<hr/>
Total Expenditures	1,813,481.00	860,688.00	1,296,895.00
	<hr/>	<hr/>	<hr/>
<u>Excess (Deficiency)</u>			
<u>Revenues / Expenditures</u>	(4,192.00)	(860,688.00)	9,893.00
Other Financing Sources (Uses)			
Operating Transfers In	0.00	862,255.00	0.00
Operating Transfers Out	0.00	0.00	0.00
	<hr/>	<hr/>	<hr/>
Fund Balance Start of Year	857,850.00	355,884.00	94,019.00
	<hr/>	<hr/>	<hr/>
Fund Balance End of Year	853,658.00	357,451.00	103,912.00
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**CITY OF WEST MONROE
2023-2024 AMENDED BUDGET**

Debt Service Funds

	DEQ SRP Service Fund	DEQ SRP Reserve Fund	CDBG-ED WPS Service Fund
<u>REVENUES</u>			
Taxes	0.00	0.00	0.00
Interest	0.00	0.00	0.00
Other Revenue	34,157.00	0.00	0.00
	<hr/>	<hr/>	<hr/>
Total Revenues	34,157.00	0.00	0.00
<u>EXPENDITURES</u>			
Principal Retirement & Interest	68,315.00	0.00	24,996.00
	<hr/>	<hr/>	<hr/>
Total Expenditures	68,315.00	0.00	24,996.00
	<hr/>	<hr/>	<hr/>
<u>Excess (Deficiency)</u>			
<u>Revenues / Expenditures</u>	(34,158.00)	0.00	(24,996.00)
<u>Other Financing Sources (Uses)</u>			
Operating Transfers In	0.00	0.00	0.00
Operating Transfers Out	0.00	0.00	0.00
Fund Balance Start of Year	42,463.00	5,278.00	24,996.00
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Fund Balance End of Year	8,305.00	5,278.00	0.00
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**CITY OF WEST MONROE
2023-2024 AMENDED BUDGET**

Fiduciary Funds

	Employee's Workers's Comp Reserve Fund	Hasley Cemetery Trust Fund
<u>REVENUES</u>		
Sales Taxes	0.00	0.00
Interest	0.00	0.00
Lot Sales	0.00	46,250.00
Insurance Proceeds	0.00	0.00
Other	0.00	0.00
	<hr/>	<hr/>
Total Revenues	0.00	46,250.00
<u>EXPENDITURES</u>		
Claims Paid	0.00	0.00
Other Misc	0.00	0.00
	<hr/>	<hr/>
Total Expenditures	0.00	0.00
	<hr/>	<hr/>
<u>Excess (Deficiency)</u>		
<u>Revenues / Expenditures</u>	0.00	46,250.00
<u>Other Financing Sources (Uses)</u>		
Operating Transfer In	0.00	0.00
Operating Transfer Out	0.00	0.00
	<hr/>	<hr/>
Total Other Financing Sources (Uses)	0.00	0.00
	<hr/>	<hr/>
<u>Excess (Deficiency)</u>		
Revenues & Other Financing Sources / Expenditures & Other Financing Uses	0.00	46,250.00
Fund Balance Start of Year	534,499.00	726,152.00
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Fund Balance End of Year	534,499.00	772,402.00
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**CITY OF WEST MONROE
2023-2024 AMENDED BUDGET**

Fiduciary Funds

	KIROLI Foundation Fund	Ouachita Outreach Fund
<u>REVENUES</u>		
Contributions	52,690.00	13,382.00
Interest	0.00	0.00
Program Revenue	41,519.00	0.00
Other	0.00	0.00
	<hr/>	<hr/>
Total Revenues	94,209.00	13,382.00
<u>EXPENDITURES</u>		
Community Development	0.00	0.00
Culture and Recreation	0.00	0.00
Miscellaneous	48,606.00	30,068.00
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Total Expenditures	48,606.00	30,068.00
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<u>Excess (Deficiency)</u>		
<u>Revenues / Expenditures</u>	45,603.00	(16,686.00)
<u>Other Financing Sources (Uses)</u>		
Operating Transfer In	0.00	16,686.00
Operating Transfer Out		
	<hr/>	<hr/>
Total Other Financing Sources (Uses)	0.00	16,686.00
	<hr/>	<hr/>
<u>Excess (Deficiency)</u>		
<u>Revenues & Other Financing Sources / Expenditures & Other Financing Uses</u>	45,603.00	0.00
Fund Balance Start of Year	148,626.00	8,349.00
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Fund Balance End of Year	194,229.00	8,349.00
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**CITY OF WEST MONROE
2023-2024 AMENDED BUDGET**

Internal Service Funds

	Employee's Health Ins Fund
<u>OPERATING REVENUES</u>	
Contributions	
Sales Tax	0.00
Insurance Proceeds	0.00
Group Insurance Premiums	2,573,157.00
	<hr/>
Total Revenues	2,573,157.00
<u>OPERATING EXPENSES</u>	
Claims Paid	2,727,389.00
Administrative Services	495,571.00
	<hr/>
Total Operating Expenses	3,222,960.00
	<hr/>
Net Operating Income	(649,803.00)
<u>NON-OPERATING REVENUES</u>	
Transfers - In	0.00
Interest Income	0.00
	<hr/>
Total Non-Operating Revenues	0.00
	<hr/>
<u>NET INCOME</u>	(649,803.00)
<u>RETAINED EARNINGS AT BEGINNING OF YEAR</u>	0.00
	<hr/>
<u>RETAINED EARNINGS AT END OF YEAR</u>	(649,803.00)
	<hr/> <hr/>

**CITY OF WEST MONROE
2023-2024 AMENDED BUDGET**

Special Revenue Funds

	Highland Park Development Fund	West Ouachita Senior Center Fund	Emergency Food & Shelter Program Fund
<u>REVENUES</u>			
Taxes	0.00	0.00	0.00
Intergovernmental	0.00	380,833.00	2,678.00
Interest	0.00	0.00	0.00
Other	339.00	103,284.00	0.00
	<u>339.00</u>	<u>103,284.00</u>	<u>0.00</u>
Total Revenues	339.00	484,117.00	2,678.00
<u>EXPENDITURES</u>			
Public Safety	0.00	0.00	0.00
Public Works	0.00	0.00	0.00
Community Development	0.00	933,254.00	0.00
Other	0.00	0.00	1,029.00
Capital Expenditures & Major Repairs	0.00	0.00	0.00
	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Expenditures	0.00	933,254.00	1,029.00
<u>Excess (Deficiency)</u>			
<u>Revenues / Expenditures</u>	339.00	(449,137.00)	1,649.00
<u>Other Financing Sources (Uses)</u>			
Operating Transfer In	0.00	449,137.00	0.00
Operating Transfer Out	0.00	0.00	0.00
	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Other Financing Sources (Uses)	0.00	449,137.00	0.00
<u>Excess (Deficiency)</u>			
Revenues & Other Financing Sources / Expenditures & Other Financing Uses	339.00	0.00	1,649.00
Fund Balance Start of Year	0.00	0.00	6,889.00
Fund Balance End of Year	339.00	0.00	8,538.00
	<u>339.00</u>	<u>0.00</u>	<u>8,538.00</u>

**CITY OF WEST MONROE
2023-2024 AMENDED BUDGET**

Special Revenue Funds

	Officer Witness Court Fee Fund	Section 8 Housing Fund	General Insurance Fund
<u>REVENUES</u>			
Taxes	0.00	0.00	24,000.00
Intergovernmental	0.00	2,405,636.00	0.00
Interest	0.00	18,200.00	0.00
Other	24,890.00	430,859.00	112,220.00
Total Revenues	24,890.00	2,854,695.00	136,220.00
<u>EXPENDITURES</u>			
Public Safety	7,906.00	0.00	0.00
Public Works	0.00	0.00	0.00
Community Development	0.00	2,738,437.00	0.00
Other	0.00	0.00	215,066.00
Capital Expenditures & Major Repairs	0.00	0.00	0.00
Total Expenditures	7,906.00	2,738,437.00	215,066.00
<u>Excess (Deficiency)</u>			
Revenues / Expenditures	16,984.00	116,258.00	(78,846.00)
<u>Other Financing Sources (Uses)</u>			
Operating Transfer In	0.00	0.00	78,846.00
Operating Transfer Out	0.00	0.00	0.00
Total Other Financing Sources (Uses)	0.00	0.00	78,846.00
<u>Excess (Deficiency)</u>			
Revenues & Other Financing Sources / Expenditures & Other Financing Uses	16,984.00	116,258.00	0.00
Fund Balance Start of Year	34,616.00	190,515.00	0.00
Fund Balance End of Year	51,600.00	306,773.00	0.00

**CITY OF WEST MONROE
2023-2024 AMENDED BUDGET**

Special Revenue Funds

	West Monroe OMV Fund	Miscellaneous Grants Fund	Americorps Grant Fund
<u>REVENUES</u>			
Taxes	0.00	0.00	0.00
Intergovernmental	0.00	0.00	201,053.00
Interest	0.00	0.00	0.00
Other	98,183.00	0.00	0.00
	<hr/>	<hr/>	<hr/>
Total Revenues	98,183.00	0.00	201,053.00
<u>EXPENDITURES</u>			
Public Safety	18,608.00	0.00	0.00
Public Works	0.00	0.00	0.00
Community Development	0.00	0.00	124,688.00
Other	0.00	2,609.00	0.00
Capital Expenditures & Major Repairs	0.00	0.00	0.00
	<hr/>	<hr/>	<hr/>
Total Expenditures	18,608.00	2,609.00	124,688.00
<u>Excess (Deficiency)</u>			
Revenues / Expenditures	79,575.00	(2,609.00)	76,365.00
<u>Other Financing Sources (Uses)</u>			
Operating Transfer In	0.00	0.00	0.00
Operating Transfer Out	0.00	0.00	0.00
	<hr/>	<hr/>	<hr/>
Total Other Financing Sources (Uses)	0.00	0.00	0.00
<u>Excess (Deficiency)</u>			
Revenues & Other Financing Sources / Expenditures & Other Financing Uses	79,575.00	(2,609.00)	76,365.00
Fund Balance Start of Year	<hr/> (50,218.00) <hr/>	<hr/> 13,619.00 <hr/>	<hr/> 62,958.00 <hr/>
Fund Balance End of Year	29,357.00 <hr/> <hr/>	11,010.00 <hr/> <hr/>	139,323.00 <hr/> <hr/>

**CITY OF WEST MONROE
2023-2024 AMENDED BUDGET**

Special Revenue Funds

	Keep West Monroe Beautiful Fund	Metro Narcotics LCLE Grant Fund	LCDBG Projects Fund
<u>REVENUES</u>			
Taxes	0.00	0.00	0.00
Intergovernmental	0.00	99,021.00	43,000.00
Interest	500.00	0.00	0.00
Other	8,127.00	0.00	10,699.00
	<hr/>	<hr/>	<hr/>
Total Revenues	8,627.00	99,021.00	53,699.00
<u>EXPENDITURES</u>			
Public Safety	0.00	99,021.00	0.00
Public Works	0.00	0.00	0.00
Community Development	32,486.00	0.00	0.00
Other	0.00	0.00	0.00
Capital Expenditures & Major Repairs	0.00	0.00	0.00
	<hr/>	<hr/>	<hr/>
Total Expenditures	32,486.00	99,021.00	0.00
	<hr/>	<hr/>	<hr/>
<u>Excess (Deficiency)</u>			
Revenues / Expenditures	(23,859.00)	0.00	53,699.00
<u>Other Financing Sources (Uses)</u>			
Operating Transfer In	24,000.00	0.00	0.00
Operating Transfer Out	0.00	0.00	0.00
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Total Other Financing Sources (Uses)	24,000.00	0.00	0.00
	<hr/>	<hr/>	<hr/>
<u>Excess (Deficiency)</u>			
Revenues & Other Financing Sources / Expenditures & Other Financing Uses	141.00	0.00	53,699.00
Fund Balance Start of Year	0.00	2,614.00	262,093.00
	<hr/>	<hr/>	<hr/>
Fund Balance End of Year	141.00	2,614.00	315,792.00
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**CITY OF WEST MONROE
2023-2024 AMENDED BUDGET**

Special Revenue Funds

	Capital Campaign Fund	Economic Development District Fund
<u>REVENUES</u>		
Taxes	0.00	2,172,664.00
Intergovernmental	0.00	0.00
Interest	0.00	0.00
Other	172,104.00	210,840.00
	<hr/>	<hr/>
Total Revenues	172,104.00	2,383,504.00
<u>EXPENDITURES</u>		
WMSE Expenses	0.00	0.00
Public Works	0.00	0.00
Community Development	121,084.00	0.00
Other	0.00	0.00
Capital Expenditures & Major Repairs	0.00	2,703,135.00
	<hr/>	<hr/>
Total Expenditures	121,084.00	2,703,135.00
<u>Excess (Deficiency)</u>		
<u>Revenues / Expenditures</u>	51,020.00	(319,631.00)
<u>Other Financing Sources (Uses)</u>		
Operating Transfer In	0.00	0.00
Operating Transfer Out	0.00	0.00
	<hr/>	<hr/>
Total Other Financing Sources (Uses)	0.00	0.00
<u>Excess (Deficiency)</u>		
Revenues & Other Financing Sources / Expenditures & Other Financing Uses	51,020.00	(319,631.00)
Fund Balance Start of Year	395,188.00	770,135.00
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Fund Balance End of Year	446,208.00	450,504.00
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City of West Monroe
2024-2025 Amended Budget

1986 Sales Tax Capital Budget Summary

	2023-2024 Amended
<u>REVENUES</u>	
Taxes	7,242,348.00
Federal Grants	3,955,740.00
Parish Revenue	0.00
Sewer District 5	0.00
School Board Revenue	0.00
State Revenue	0.00
Investment Earnings	4,083.00
Donations	0.00
Other Financing Sources	38,654.00
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Total Revenues	11,240,825.00
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<u>EXPENSES</u>	
Salary, Wages & Benefits	250,161.00
Professional Services	1,728,043.00
Repair & Maintenance	1,523,135.00
Capital Purchases	10,402,463.00
Miscellaneous	30.00
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Total Expenses	13,903,832.00
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Excess (Deficiency)	
Revenues / Expenses	(2,663,007.00)
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Other Financing Sources (Uses)	
Operating Transfers In	5,773,366.00
Operating Transfers Out	(862,255.00)
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Total Other Financing Sources (Uses)	4,911,111.00
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Excess (Deficiency)	
Revenues & Other Financing	
Sources / Expenses &	
Other Financing Uses	2,248,104.00
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Fund Balance Start of Year	1,536,098.00
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Fund Balance End of Year	3,784,202.00
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**CITY OF WEST MONROE
2023-2024 AMENDED BUDGET**

Special Revenue Funds

	2022 Debt Capital Fund	Street Maint Fund	ARPA Fund
<u>REVENUES</u>			
Taxes	0.00	118.00	0.00
Intergovernmental	0.00	0.00	0.00
Interest	3,233.00	0.00	0.00
Other	2,397,962.00	0.00	56,780.00
	<hr/>	<hr/>	<hr/>
Total Revenues	2,401,195.00	118.00	56,780.00
<u>EXPENDITURES</u>			
Public Safety	0.00	271,221.00	0.00
Public Works	0.00	0.00	0.00
Community Development	0.00	0.00	0.00
Other	0.00	0.00	0.00
Capital Expenditures & Major Repairs	9,641,685.00	0.00	0.00
	<hr/>	<hr/>	<hr/>
Total Expenditures	9,641,685.00	271,221.00	0.00
<u>Excess (Deficiency)</u>			
<u>Revenues / Expenditures</u>	(7,240,490.00)	(271,103.00)	56,780.00
<u>Other Financing Sources (Uses)</u>			
Operating Transfer In	142,437.00	271,103.00	0.00
Operating Transfer Out	0.00	0.00	(2,357,398.00)
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Total Other Financing Sources (Uses)	142,437.00	271,103.00	(2,357,398.00)
<u>Excess (Deficiency)</u>			
<u>Revenues & Other Financing Sources / Expenditures & Other Financing Uses</u>	(7,098,053.00)	0.00	(2,300,618.00)
Fund Balance Start of Year	7,098,053.00	0.00	2,300,618.00
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Fund Balance End of Year	0.00	0.00	0.00
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