



City of West Monroe		
2022-2023 Amended Budget		
General Fund Budget Summary		
	2022-2023 Budgeted	2022-2023 Amended
<u>REVENUES</u>		
Taxes	19,304,650.00	22,116,356.80
Licenses and Permits	1,058,650.00	1,087,575.00
Intergovernmental Revenue	463,215.00	603,810.12
Charges for Services	2,345,500.00	2,755,640.50
Fines	214,300.00	278,550.00
Investments, Rents, & Contributions	83,250.00	61,620.00
Other Financing Sources	502,000.00	915,050.00
Total Revenues	23,971,565.00	27,818,602.42
<u>EXPENDITURES</u>		
Elected Council	85,776.00	86,251.88
Court	608,230.00	617,734.37
Marshal	552,523.00	576,004.00
Mayor's Office	335,530.00	486,548.00
City Clerk / Finance Director	1,050,394.00	969,565.47
Information Technology	424,225.00	308,794.81
City Attorney	652,704.00	593,164.29
Inspection	287,582.00	273,402.90
Planning & Zoning	83,807.00	84,641.08
Building & Grounds	459,543.00	606,940.33
Grounds Keeper	358,500.00	202,528.77
Police Department	6,020,880.00	3,140,468.29
Fire Department	3,256,100.00	1,930,108.30
Sanitation I Garbage	766,464.00	889,814.98
Sanitation II Trash	874,880.00	740,392.69
City Maintenance Shop	449,036.00	435,599.77
Street Department	930,525.00	1,000,220.71
Cemetery	3,000.00	2,312.76
Parks & Recreation Operations & Administration	462,670.00	453,555.57

City of West Monroe 2022-2023 Amended Budget		
General Fund Budget Summary		
	2022-2023 Budgeted	2022-2023 Amended
KIROLI Park	687,500.00	721,220.51
Lazarre Park	5,500.00	5,386.36
Restoration Park	7,000.00	8,300.00
Farmer's Market	50,779.00	50,422.00
Convention Center Operations & Admin	222,540.00	284,162.61
Convention Center Events	237,381.00	205,694.91
Expo Center Operations & Admin	636,130.00	585,890.88
Expo Center Events	603,662.00	964,014.00
Community Center	292,994.00	322,264.22
Economic Development	0.00	0.00
Tanner Business Center	277,120.00	275,739.74
Tanner Building	17,560.00	19,100.00
Section 8	230,685.00	215,447.64
Administrative Clearing	2,353,187.00	2,657,070.30
Total Expenditures	23,284,407.00	19,712,762.14
Excess (Deficiency) Revenues / Expenditures	687,158.00	8,105,840.28
Other Financing Sources (Uses) Operating Transfers In	250,000.00	0.00
Operating Transfers Out	(589,875.00)	(7,905,564.00)
Total Other Financing Sources (Uses)	(339,875.00)	(7,905,564.00)
Excess (Deficiency) Revenues & Other Financing Sources / Expenditures & Other Financing Uses	347,283.00	200,276.28
Fund Balance Start of Year	11,896,752.35	11,896,752.35
Fund Balance End of Year	12,244,035.35	12,097,028.63

**CITY OF WEST MONROE
2022-2023 ANNUAL BUDGET**

Debt Service Funds

	CDBG-ED WPS FUND	2022 DFC Debt Service Fund	DEQ SRP Service Fund
<u>REVENUES</u>			
Taxes	0.00	0.00	0.00
Interest	0.00	0.00	0.00
Other Revenue	25,020.00	0.00	69,008.00
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Total Revenues	25,020.00	0.00	69,008.00
<u>EXPENDITURES</u>			
Principal Retirement	0.00	180,000.00	69,008.00
Interest	0.00	703,192.00	
Administrative Costs	0.00	800.00	
Other	24,996.00		
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Total Expenditures	24,996.00	883,992.00	
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<u>Excess (Deficiency)</u>			
<u>Revenues / Expenditures</u>	24.00	(883,992.00)	0.00
Other Financing Sources (Uses)			
Operating Transfers In	0.00	978,011.00	42,369.00
Operating Transfers Out	0.00	0.00	0.00
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Fund Balance Start of Year	0.00	0.00	0.00
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Fund Balance End of Year	24.00	94,019.00	42,369.00
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CITY OF WEST MONROE
2022-2023 ANNUAL BUDGET (amended)

Debt Service Funds

	DEQ SRP RESERVE Fund	2011 Debt Fund Capital Service Fund	2015 Debt Fund Capital Service Fund
<u>REVENUES</u>			
Taxes	0.00	0.00	1,780,954.00
Interest	0.00	0.00	0.00
Other Revenue	0.00	0.00	0.00
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Total Revenues	0.00	0.00	1,780,954.00
<u>EXPENDITURES</u>			
Principal Retirement	0.00	0.00	1,145,000.00
Interest	0.00	0.00	669,156.00
Administrative Cost	0.00	0.00	400.00
Other	0.00	0.00	0.00
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Total Expenditures	0.00	0.00	1,814,556.00
<u>Excess (Deficiency)</u>			
<u>Revenues / Expenditures</u>	0.00	0.00	(33,602.00)
Other Financing Sources (Uses)			
Operating Transfers In	0.00	0.00	0.00
Operating Transfers Out	0.00	5,278.03	0.00
Fund Balance Start of Year	<hr/> 34,696.00	<hr/> 5,278.03	<hr/> 891,452.00
Fund Balance End of Year	34,696.00	0.00	857,850.00
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CITY OF WEST MONROE
2022-2023 ANNUAL BUDGET (amended)

Debt Service Funds

	2018 Debt Fund Capital Service Fund		
<u>REVENUES</u>			
Taxes	0.00		
Interest	0.00		
Other Revenue	0.00		
Total Revenues	0.00		
<u>EXPENDITURES</u>			
Principal Retirement	420,000.00		
Interest	441,787.00		
Administrative Cost	400.00		
Other	0.00		
Total Expenditures	862,187.00		
<u>Excess (Deficiency)</u>			
<u>Revenues / Expenditures</u>	(862,187.00)		
Other Financing Sources (Uses)			
Operating Transfers In	858,190.00		
Operating Transfers Out	0.00		
Fund Balance Start of Year	359,880.00		
Fund Balance End of Year	355,883.00		

CITY OF WEST MONROE
2022-2023 ANNUAL 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	2,790,000.00
Total Revenues	2,790,000.00
<u>OPERATING EXPENSES</u>	
Claims Paid	2,500,107.00
Administrative Services	500,000.00
Total Operating Expenses	3,000,107.00
Net Operating Income	(210,107.00)
<u>NON-OPERATING REVENUES</u>	
Transfers - In	200,000.00
Interest Income	0.00
Total Non-Operating Revenues	200,000.00
<u>NET INCOME</u>	(10,107.00)
<u>RETAINED EARNINGS AT BEGINNING OF YEAR</u>	10,107.00
<u>RETAINED EARNINGS AT END OF YEAR</u>	0.00

CITY OF WEST MONROE
2022-2023 ANNUAL BUDGET Amended

Special Revenue Funds

	Street Maint Fund	Emergency Food & Shelter Program Fund	Officer Witness Court Fee Fund
<u>REVENUES</u>			
Taxes	280,000.00	0.00	0.00
Intergovernmental	0.00	0.00	0.00
Interest	0.00	0.00	0.00
Other	0.00	13,000.00	20,000.00
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Total Revenues	280,000.00	13,000.00	20,000.00
<u>EXPENDITURES</u>			
Public Safety	0.00	0.00	6,600.00
Public Works	0.00	0.00	0.00
Community Development	0.00	8,220.00	0.00
Other	397,921.00	0.00	0.00
Capital Expenditures & Major Repairs	0.00	0.00	0.00
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Total Expenditures	397,921.00	8,220.00	6,600.00
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<u>Excess (Deficiency)</u>			
Revenues / Expenditures	(117,921.00)	4,780.00	13,400.00
<u>Other Financing Sources (Uses)</u>			
Operating Transfer In	117,921.00	0.00	0.00
Operating Transfer Out	0.00	0.00	0.00
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Total Other Financing Sources (Uses)	117,921.00	0.00	0.00
<u>Excess (Deficiency)</u>			
Revenues & Other Financing Sources / Expenditures & Other Financing Uses	0.00	4,780.00	13,400.00
Fund Balance Start of Year	<hr/> 0.00	<hr/> (4,780.00)	<hr/> 21,700.00
Fund Balance End of Year	0.00	0.00	35,100.00
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**CITY OF WEST MONROE
2022-2023 ANNUAL BUDGET Amended**

Special Revenue Funds

	Section 8	General Insurance Fund	West Monroe OMV Fund
<u>REVENUES</u>			
Taxes	0.00	24,000.00	0.00
Intergovernmental	0.00	0.00	48,441.00
Interest	0.00	0.00	0.00
Other	2,107,453.00	114,000.00	0.00
Total Revenues	2,107,453.00	138,000.00	48,441.00
<u>EXPENDITURES</u>			
Public Safety	0.00	0.00	81,470.00
Public Works	0.00	0.00	0.00
Community Development	2,046,201.00	0.00	0.00
Other	0.00	399,500.00	0.00
Capital Expenditures & Major Repairs	0.00	0.00	0.00
Total Expenditures	2,046,201.00	399,500.00	81,470.00
<u>Excess (Deficiency)</u>			
<u>Revenues / Expenditures</u>	61,252.00	(261,500.00)	(33,029.00)
<u>Other Financing Sources (Uses)</u>			
Operating Transfer In	0.00	261,500.00	51,478.00
Operating Transfer Out	0.00	0.00	0.00
Total Other Financing Sources (Uses)	0.00	261,500.00	51,478.00
<u>Excess (Deficiency)</u>			
<u>Revenues & Other Financing Sources / Expenditures & Other Financing Uses</u>	61,252.00	0.00	18,449.00
Fund Balance Start of Year	205,267.00	0.00	(18,449.00)
Fund Balance End of Year	266,519.00	0.00	0.00

**CITY OF WEST MONROE
2022-2023 ANNUAL BUDGET Amended**

Special Revenue Funds

	<u>Miscellaneous Grants Fund</u>	<u>Americorps Grant Fund</u>	<u>Keep West Monroe Beautiful Fund</u>
<u>REVENUES</u>			
Taxes	0.00	0.00	0.00
Intergovernmental	0.00	200,000.00	0.00
Interest	0.00	0.00	0.00
Other	6,500.00	0.00	10,000.00
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Total Revenues	6,500.00	200,000.00	10,000.00
<u>EXPENDITURES</u>			
Public Safety	0.00	0.00	0.00
Public Works	0.00	0.00	0.00
Community Development	0.00	200,000.00	34,000.00
Other	2,500.00	0.00	0.00
Capital Expenditures & Major Repairs	0.00	0.00	0.00
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Total Expenditures	2,500.00	200,000.00	34,000.00
<u>Excess (Deficiency)</u>			
Revenues / Expenditures	4,000.00	0.00	(24,000.00)
<u>Other Financing Sources (Uses)</u>			
Operating Transfer In	0.00	0.00	24,000.00
Operating Transfer Out	0.00	0.00	0.00
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Total Other Financing Sources (Uses)	0.00	0.00	24,000.00
<u>Excess (Deficiency)</u>			
Revenues & Other Financing Sources / Expenditures & Other Financing Uses	4,000.00	0.00	0.00
Fund Balance Start of Year	<hr/> 11,656.00	<hr/> 5,196.00	<hr/> 0.00
Fund Balance End of Year	15,656.00	5,196.00	0.00
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**CITY OF WEST MONROE
2022-2023 ANNUAL BUDGET (Amended)**

Special Revenue Funds

	Metro Narcotics LCLE Grant Fund	LCDBG Projects Fund	Arpa Fund
<u>REVENUES</u>			0.00
Taxes	0.00	0.00	0.00
Intergovernmental	120,000.00	200,653.00	2,264,776.00
Interest	0.00	20.00	0.00
Other	0.00	0.00	0.00
Total Revenues	120,000.00	200,673.00	
<u>EXPENDITURES</u>			
Public Safety	120,000.00	0.00	4,529,552.00
Public Works	0.00	200,673.00	0.00
Community Development	0.00	0.00	0.00
Other	0.00	0.00	0.00
Capital Expenditures & Major Repairs	0.00	0.00	0.00
Total Expenditures	120,000.00	200,673.00	4,529,552.00
<u>Excess (Deficiency)</u>			
Revenues / Expenditures	0.00	0.00	(2,264,776.00)
<u>Other Financing Sources (Uses)</u>			
Operating Transfer In	0.00	0.00	0.00
Operating Transfer Out	0.00	0.00	0.00
Total Other Financing Sources (Uses)	0.00	0.00	0.00
<u>Excess (Deficiency)</u>			
Revenues & Other Financing Sources / Expenditures & Other Financing Uses	0.00	0.00	(2,264,776.00)
Fund Balance Start of Year	2,614.00	61,236.00	2,264,776.00
Fund Balance End of Year	2,614.00	61,236.00	0.00

CITY OF WEST MONROE
2022-2023 ANNUAL BUDGET (Amended)

Special Revenue Funds

	<u>Capital Campaign Fund</u>	<u>2022 Debt Capital Fund</u>	<u>2018 Debt Fund Capital</u>
<u>REVENUES</u>			
Taxes	0.00	0.00	0.00
Intergovernmental	0.00	20,000.00	0.00
Interest	0.00	0.00	30.02
Other	154,000.00	21,292,326.00	0.00
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Total Revenues	154,000.00	21,312,326.00	30.02
<u>EXPENDITURES</u>			
Public Safety	0.00	0.00	0.00
Public Works	0.00	0.00	0.00
Community Development	5,000.00	0.00	0.00
Other	0.00	0.00	0.00
Capital Expenditures & Major Repairs	0.00	16,136,555.00	0.00
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Total Expenditures	5,000.00	16,136,555.00	0.00
<u>Excess (Deficiency)</u>			
Revenues / Expenditures	149,000.00	5,175,771.00	30.02
<u>Other Financing Sources (Uses)</u>		0.00	
Operating Transfer In	0.00	0.00	0.00
Operating Transfer Out	0.00	0.00	(31.25)
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Total Other Financing Sources (Uses)	0.00	5,175,771.00	(31.25)
<u>Excess (Deficiency)</u>			
Revenues & Other Financing Sources / Expenditures & Other Financing Uses	149,000.00	5,175,771.00	(1.23)
Fund Balance Start of Year	220,150.00	0.00	1.23
Fund Balance End of Year	369,150.00	5,175,771.00	(0.00)
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**CITY OF WEST MONROE
2022-2023 ANNUAL BUDGET (Amended)**

Special Revenue Funds

	Economic Development District Fund	West Ouachita Senior Center Fund	1986 Sales Tax Capital Fund
<u>REVENUES</u>			
Taxes	1,480,000.00	0.00	7,944,486.00
Intergovernmental	0.00	646,134.00	2,797,923.00
Interest	0.00	0.00	550.00
Other	0.00	0.00	0.00
Total Revenues	1,480,000.00	646,134.00	10,742,959.00
<u>EXPENDITURES</u>			
Public Safety	0.00	0.00	13,101,169.00
Public Works	0.00	0.00	88,000.00
Community Development	963,224.00	974,631.00	0.00
Other	0.00	0.00	975,072.00
Capital Expenditures & Major Repairs	0.00	0.00	0.00
Total Expenditures	963,224.00	974,631.00	14,164,241.00
<u>Excess (Deficiency)</u>			
<u>Revenues / Expenditures</u>	516,776.00	(328,497.00)	(3,421,282.00)
<u>Other Financing Sources (Uses)</u>			
Operating Transfer In	0.00	328,497.00	6,993,729.00
Operating Transfer Out	(869,343.00)	0.00	(858,190.00)
Total Other Financing Sources (Uses)	(869,343.00)	328,497.00	6,135,539.00
<u>Excess (Deficiency)</u>			
Revenues & Other Financing Sources / Expenditures & Other Financing Uses	(352,567.00)	0.00	2,714,257.00
Fund Balance Start of Year	1,324,762.00	0.00	184,380.00
Fund Balance End of Year	972,195.00	0.00	2,898,637.00