

City of West Monroe
2025-2026 Annual Budget

General Fund Budget Summary

	2023-2024 Actual	2024-2025 Budgeted	2024-2025 YTD Actual	2024-2025 Projected	2025-2026 Proposed
<u>REVENUES</u>					
Taxes	22,557,858.76	23,214,571	11,208,660.24	22,783,000.00	22,833,000
Licenses and Permits	1,243,097.85	1,224,100	315,217.87	1,036,650.00	1,036,600
Intergovernmental Revenue	368,841.47	639,308	558,689.05	959,591.58	727,831
Charges for Services	2,677,023.53	2,737,461	1,552,330.64	2,791,793.00	2,776,040
Fines	334,662.66	291,000	372,763.61	665,500.00	645,500
Investments, Rents, & Contributions	415,618.32	221,200	160,787.15	368,400.00	368,500
Other Financing Sources	1,147,231.41	603,600	86,022.36	735,000.00	387,000
Total Revenues	28,744,334.00	28,931,240	14,254,470.92	29,339,934.58	28,774,471
<u>EXPENDITURES</u>					
Elected Council	84,135.40	84,225	48,583.22	84,844.00	88,082
Court	574,981.44	601,897	340,037.72	607,645.86	638,440
Marshal	568,351.62	549,126	324,479.51	552,920.69	581,738
Mayor's Office	665,737.12	561,211	364,910.44	632,161.00	657,417
City Clerk / Finance Director	750,146.40	796,750	424,692.13	777,473.00	649,911
Information Technology	410,949.29	410,890	239,631.14	416,634.00	422,546
City Attorney	522,832.51	523,745	300,175.29	525,890.30	555,060
Inspection	306,994.57	443,457	185,987.63	327,304.00	368,480
Planning & Zoning	82,749.94	80,603	45,195.95	82,209.00	85,715
Maintenance	586,709.30	798,390	384,558.61	690,175.00	616,172
Beautification	173,152.33	248,440	147,099.53	261,959.00	294,350
Police Department	6,303,575.57	6,356,028	3,621,031.82	6,393,647.70	6,922,673
Fire Department	3,547,410.79	3,564,710	2,195,652.97	3,885,923.05	4,170,680
Sanitation I Garbage	806,568.79	0	388,269.39	499,357.00	0
Sanitation II Trash	687,316.47	1,425,916	437,670.49	947,300.00	1,401,000
City Maintenance Shop	498,726.73	539,153	305,064.92	525,977.00	609,340
Street Department	1,193,500.02	1,446,916	809,298.37	1,496,929.77	2,106,000
Cemetery	952.74	0	892.88	1,055.40	1,550
Parks & Recreation Operations & Administration	541,156.92	431,973	180,160.14	385,893.30	381,095

City of West Monroe
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General Fund Budget Summary

	2023-2024 Actual	2024-2025 Budgeted	2024-2025 YTD Actual	2024-2025 Projected	2025-2026 Proposed
KIROLI Park	562,536.59	605,432	390,328.08	701,701.00	770,000
Lazaire Park	8,870.72	8,400	4,425.70	7,500.00	7,500
Restoration Park	6,480.03	7,500	3,631.97	7,565.00	7,600
Farmer's Market	50,755.81	50,689	29,597.42	50,846.68	53,930
Convention Center Operations & Admin	250,459.34	231,374	119,246.84	213,754.00	226,310
Convention Center Events	157,196.55	209,233	128,122.82	251,891.00	254,840
Expo Center Operations & Admin	480,125.44	510,046	257,102.81	509,916.00	527,450
Expo Center Events	914,689.09	937,160	497,074.12	935,112.00	952,230
Community Center	345,726.39	321,649	179,219.62	326,769.24	353,590
Grantham Recycling	9,216.67	100,000	277,068.46	363,284.68	153,000
Code Enforcement	279,900.73	269,117	155,115.66	274,967.00	240,070
211 Building	18,958.84	18,550	11,790.21	19,425.00	19,425
Section 8	0.00	254,658	147,778.69	252,317.00	240,181
Administrative Clearing	2,771,212.08	2,741,833	1,188,978.80	2,900,456.83	3,058,968
Total Expenditures	24,162,076.23	25,129,071	14,132,873.35	25,910,804.50	27,415,343
Excess (Deficiency)					
Revenues / Expenditures	4,582,257.77	3,802,169	121,597.57	3,429,130.08	1,359,128
Other Financing Sources (Uses)					
Operating Transfers In	2,357,398.23	0	0.00	0.00	0
Operating Transfers Out	(6,895,363.00)	(7,302,169)	0.00	(6,993,564.43)	(1,219,645)
Total Other Financing Sources (Uses)	(4,537,964.77)	(7,302,169)	0.00	(6,993,564.43)	(1,219,645)
Excess (Deficiency)					
Revenues & Other Financing Sources / Expenditures & Other Financing Uses	44,293.00	(3,500,000)	121,597.57	(3,564,434.35)	139,483
Fund Balance Start of Year	12,017,251.00	12,061,544	12,017,251.00	12,061,544.00	8,497,110
Fund Balance End of Year	12,061,544.00	8,561,544	12,138,848.57	8,497,109.65	8,636,593

**CITY OF WEST MONROE
2025-2026 ANNUAL 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	366,000.00	0.00
Interest	0.00	0.00	0.00
Other	339.00	95,500.00	10,000.00
Total Revenues	339.00	461,500.00	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	957,145.00	0.00
Other	0.00	0.00	10,000.00
Capital Expenditures & Major Repairs	0.00	0.00	0.00
Total Expenditures	0.00	957,145.00	10,000.00
<u>Excess (Deficiency)</u>			
Revenues / Expenditures	339.00	(495,645.00)	0.00
<u>Other Financing Sources (Uses)</u>			
Operating Transfer In	0.00	495,645.00	0.00
Operating Transfer Out	0.00	0.00	0.00
Total Other Financing Sources (Uses)	0.00	495,645.00	0.00
<u>Excess (Deficiency)</u>			
Revenues & Other Financing Sources / Expenditures & Other Financing Uses	339.00	0.00	0.00
Fund Balance Start of Year			
Fund Balance End of Year	678.00	0.00	8,538.00

**CITY OF WEST MONROE
2025-2026 ANNUAL 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	1,899,421.00	0.00
Interest	0.00	600.00	0.00
Other	60,000.00	185,953.00	20,000.00
Total Revenues	60,000.00	2,085,974.00	44,000.00
<u>EXPENDITURES</u>			
Public Safety	12,000.00	0.00	0.00
Public Works	0.00	0.00	0.00
Community Development	0.00	2,085,974.00	0.00
Other	0.00	0.00	244,000.00
Capital Expenditures & Major Repairs	0.00	0.00	0.00
Total Expenditures	12,000.00	2,085,974.00	244,000.00
<u>Excess (Deficiency)</u>			
Revenues / Expenditures	48,000.00	0.00	(200,000.00)
<u>Other Financing Sources (Uses)</u>			
Operating Transfer In	0.00	0.00	200,000.00
Operating Transfer Out	0.00	0.00	0.00
Total Other Financing Sources (Uses)	0.00	0.00	200,000.00
<u>Excess (Deficiency)</u>			
Revenues & Other Financing Sources / Expenditures & Other Financing Uses	48,000.00	0.00	0.00
Fund Balance Start of Year	102,102.00	0.00	405,127.20
Fund Balance End of Year	150,102.00	0.00	405,127.20

**CITY OF WEST MONROE
2025-2026 ANNUAL 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	150,000.00
Interest	0.00	0.00	0.00
Other	110,000.00	5,000.00	0.00
Total Revenues	110,000.00	5,000.00	150,000.00
<u>EXPENDITURES</u>			
Public Safety	30,000.00	0.00	0.00
Public Works	0.00	0.00	0.00
Community Development	0.00	0.00	150,000.00
Other	0.00	5,000.00	0.00
Capital Expenditures & Major Repairs	0.00	0.00	0.00
Total Expenditures	30,000.00	5,000.00	150,000.00
<u>Excess (Deficiency)</u>			
Revenues / Expenditures	80,000.00	0.00	0.00
<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	80,000.00	0.00	0.00
Fund Balance Start of Year	126,420.00	11,010.00	148,491.00
Fund Balance End of Year	206,420.00	11,010.00	148,491.00

**CITY OF WEST MONROE
2025-2026 ANNUAL 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	120,000.00	50,000.00
Interest	0.00	0.00	0.00
Other	10,000.00	0.00	0.00
Total Revenues	10,000.00	120,000.00	50,000.00
<u>EXPENDITURES</u>			
Public Safety	0.00	120,000.00	0.00
Public Works	0.00	0.00	50,000.00
Community Development	36,500.00	0.00	0.00
Other	0.00	0.00	0.00
Capital Expenditures & Major Repairs	0.00	0.00	0.00
Total Expenditures	36,500.00	120,000.00	50,000.00
<u>Excess (Deficiency)</u>			
Revenues / Expenditures	(26,500.00)	0.00	0.00
<u>Other Financing Sources (Uses)</u>			
Operating Transfer In	26,500.00	0.00	0.00
Operating Transfer Out	0.00	0.00	0.00
Total Other Financing Sources (Uses)	26,500.00	0.00	0.00
<u>Excess (Deficiency)</u>			
Revenues & Other Financing Sources / Expenditures & Other Financing Uses	0.00	0.00	0.00
Fund Balance Start of Year	10,996.00	2,614.00	313,222.00
Fund Balance End of Year	10,996.00	2,614.00	313,222.00

**CITY OF WEST MONROE
2025-2026 ANNUAL BUDGET**

Special Revenue Funds

	Capital Campaign Fund	1986 Sales Tax Capital Improv Fund	Economic Development District Fund
<u>REVENUES</u>			
Taxes	0.00	7,200,000.00	2,400,000.00
Intergovernmental	0.00	10,963,500.00	0.00
Interest	0.00	0.00	0.00
Other	200,000.00	0.00	0.00
Total Revenues	200,000.00	18,163,500.00	2,400,000.00
<u>EXPENDITURES</u>			
WMSE Expenses	0.00	0.00	0.00
Public Works	0.00	0.00	0.00
Community Development	0.00	0.00	0.00
Other	0.00	0.00	125,000.00
Capital Expenditures & Major Repairs	200,000.00	20,823,293.00	0.00
Total Expenditures	200,000.00	20,823,293.00	125,000.00
<u>Excess (Deficiency)</u>			
Revenues / Expenditures	0.00	(2,659,793.00)	2,275,000.00
<u>Other Financing Sources (Uses)</u>			
Operating Transfer In	0.00	3,625,000.00	0.00
Operating Transfer Out	0.00	(900,000.00)	(2,006,000.00)
Total Other Financing Sources (Uses)	0.00	2,725,000.00	(2,006,000.00)
<u>Excess (Deficiency)</u>			
Revenues & Other Financing Sources / Expenditures & Other Financing Uses	0.00	65,207.00	269,000.00
Fund Balance Start of Year	13,217.00	1,467.00	532,915.00
Fund Balance End of Year	13,217.00	66,674.00	801,915.00

**CITY OF WEST MONROE
2025-2026 ANNUAL BUDGET**

Special Revenue Funds

	2022 Debt Capital Fund	Capital Infrastructure Fund	Fire and Police Capital fund
<u>REVENUES</u>			
Taxes	0.00	0.00	871,000.00
Intergovernmental	0.00	0.00	0.00
Interest	0.00	0.00	0.00
Other	0.00	0.00	0.00
Total Revenues	0.00	0.00	871,000.00
<u>EXPENDITURES</u>			
Capital Expenditures & Major Repairs	0.00	0.00	1,301,000.00
Total Expenditures	0.00	0.00	1,301,000.00
<u>Excess (Deficiency)</u>			
<u>Revenues / Expenditures</u>	0.00	0.00	(430,000.00)
<u>Other Financing Sources (Uses)</u>			
Operating Transfer In	0.00		0.00
86 Sales Tax Fund Transfer Out	0.00	(2,300,000.00)	0.00
Total Other Financing Sources (Uses)	0.00	(2,300,000.00)	0.00
<u>Excess (Deficiency)</u>			
Revenues & Other Financing Sources / Expenditures & Other Financing Uses	0.00	(2,300,000.00)	(430,000.00)
Fund Balance Start of Year	0.00	5,233,244.00	0.00
Fund Balance End of Year	0.00	2,933,244.00	(430,000.00)

**CITY OF WEST MONROE
2025-2026 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	2,855,000.00
Total Revenues	2,855,000.00
<u>OPERATING EXPENSES</u>	
Claims Paid	2,750,000.00
Administrative Services	500,000.00
Total Operating Expenses	3,250,000.00
Net Operating Income	(395,000.00)
<u>NON-OPERATING REVENUES</u>	
Transfers - In	500,000.00
Interest Income	0.00
Total Non-Operating Revenues	500,000.00
<u>NET INCOME</u>	105,000.00
<u>RETAINED EARNINGS AT BEGINNING OF YEAR</u>	0.00
<u>RETAINED EARNINGS AT END OF YEAR</u>	105,000.00

DEBT SERVICE FUNDS

- 1 DEQ SRP Service Fund
- 2 DEQ SRP Reserve Fund
- 3 CDBG-ED WPS Service Fund
- 4 2015 Debt Financed Capital Service Fund
- 5 2018 Debt Financed Capital Service Fund
- 6 2022 Debt Financed Capital Service Fund

City of West Monroe
2025-2026 Annual Budget

WMSE Fund Revenue

Account Number	Account Description	2023-2024 Actual	2024-2025 Budgeted	2024-2025 YTD Actual	2024-2025 Projected	2025-2026 Proposed	Percent Change
40100	Local Programming	13,253.00	20,000	55,370.00	55,370.00	58,000	190.00%
40200	Memberships	60.00	0	120.00	140.00	240	0.00%
40300	Facility Rental-Non Tournament	46,174.00	62,000	163,831.00	204,707.00	183,829	196.50%
40400	Events & Tournaments	94,526.00	294,500	16,573.00	196,593.00	251,000	-14.77%
40500	Family Entertainment Center	1,484.00	5,600	2,645.00	4,954.00	5,800	3.57%
40600	Food and Beverage	106,602.00	334,300	58,503.00	205,603.00	252,910	-24.35%
40700	Total Pro/Merch Shop	120.00	14,500	0.00	0.00	13,000	-10.34%
70230	Interest Income	92.00	0	72.00	105.00	120	
40800	Other Revenues	97,000.00	195,000	74,000.00	90,000.00	141,000	-27.69%
REVENUE TOTAL:		359,311.00	925,900	371,114.00	757,472.00	905,899	-2.16%

City of West Monroe
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West Monroe Sports & Events

Account Number	Account Description	2023-2024 Actual	2024-2025 Budgeted	2024-2025 YTD Actual	2024-2025 Projected	2025-2026 Proposed	Percent Change
50100	COGS - Local Programming	2,104.00	2,000	29,553	34,235.00	30,500	1425.00%
50300	COGS - Facility Rentals	1,492.00	0	0	0.00	0	
50400	COGS - Events & Tournaments	10,226.00	0	5,146	59,270.00	85,000	
50500	COGS -Family Entertainment Center	0.00	0	0	0.00	0	
50600	COGS - Food and Beverage	61,884.00	133,720	39,543	98,676.00	109,950	
50700	COGS - Pro/Merch Shop	0.00	0	0	0.00	6,000	
50800	COGS - Other Revenues	35,470.00	12,000	14,773	20,974.00	24,800	106.67%
50900	COGS - Labor	47,791.00	44,500	59,256	96,147.00	83,600	87.87%
60100	Advertising / Marketing	7,616.00	4,048	5,142	7,667.00	7,285	79.97%
60200	Bank & Other Service Charges	5,093.00	12,657	3,724	5,220.00	7,588	-40.05%
60300	General Office Expenses	11,730.00	21,880	18,763	24,958.00	35,015	60.03%
60400	Insurance	0.00	0	9,349	12,969.00	13,000	
60500	Management Company	105,000.00	218,000	146,351	217,097.00	218,000	0.00%
60600	Salaries and Wages	165,981.00	416,520	238,384	391,522.00	438,250	5.22%
60700	Payroll Expenses	52,964.00	125,060	57,514	97,154.00	101,962	-18.47%
60800	Professional Services	0.00	0	0	0.00	0	
60900	Occupancy Expense	0.00	0	0	0.00	0	
61100	Facility Maintenance	25,490.00	77,692	37,896	102,155.00	140,056	80.27%
61200	Utilities	118,730.00	189,250	165,428	256,500.00	265,315	40.19%
61300	Interest Expense	0.00	0	0	0.00	0	
89999	Total Pre-Opening Expenses	290,910.00	0	0	0.00	0	
70000	Other Expenses (Outside of Budget)	0.00	0	0	0.00	0	
70200	Other Income (Below NOI)	0.00	0	0	0.00	0	
Department Total:		942,481.00	1,257,327	830,822.00	1,424,544.00	1,566,321	24.58%

City of West Monroe
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WMSE Budget Summary

	2023-2024 Actual	2024-2025 Budgeted	2024-2025 YTD Actual	2024-2025 Projected	2025-2026 Proposed
<u>REVENUES</u>					
Local Programming	13,253	20,000	53,370	55,370	58,000
Membership Revenue	60	0	120	140	240
Facility Rental-Non Tournament	46,174	62,000	163,831	204,707	183,829
Events & Tournaments	94,526	294,500	16,573	196,593	251,000
Family Entertainment Center	1,484	5,600	2,645	4,954	5,800
Food and Beverage	106,602	334,300	58,503	205,603	252,910
Total Pro/Merch Shop	120	14,500	0	0	13,000
Interest Revenue	92	0	72	105	120
Other Revenues	97,000	195,000	74,000	90,000	141,000
Total Revenues	359,311	925,900	369,114	757,472	905,899
<u>EXPENSES</u>					
West Monroe Sports & Events	942,481	1,257,327	830,822	1,424,544	1,566,321
Total Expenses	942,481	1,257,327	830,822	1,424,544	1,566,321
Excess (Deficiency) Revenues / Expenses	(583,170)	(331,427)	(461,708)	(667,072)	(660,422)
Other Financing Sources (Uses) Operating Transfers In	643,778	0	573,715	798,715	698,000
Operating Transfers Out	0	0	0	0	0
Total Other Financing Sources (Uses)	643,778	0	573,715	798,715	698,000

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WMSE Budget Summary

	2023-2024 Actual	2024-2025 Budgeted	2024-2025 YTD Actual	2024-2025 Projected	2025-2026 Proposed
Excess (Deficiency) Revenues & Other Financing Sources / Expenses & Other Financing Uses	60,608	(331,427)	112,007	131,643	37,578
Retained Earnings Start of Year	(41,816)	0	0	18,792	150,435
Retained Earnings End of Year	18,792	(331,427)	112,007	150,435	188,013