



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	20,996,957.00
Licenses and Permits	1,058,650.00	1,108,390.00
Intergovernmental Revenue	463,215.00	393,347.00
Charges for Services	2,345,500.00	2,848,320.00
Fines	214,300.00	277,763.00
Investments, Rents, & Contributions	83,250.00	1,092,697.00
Other Financing Sources	502,000.00	970,327.00
Total Revenues	23,971,565.00	27,687,801.00
<u>EXPENDITURES</u>		
Elected Council	85,776.00	86,832.00
Court	608,230.00	613,168.00
Marshal	552,523.00	572,842.00
Mayor's Office	335,530.00	499,505.00
City Clerk / Finance Director	1,050,394.00	954,717.00
Information Technology	424,225.00	309,627.00
City Attorney	652,704.00	540,279.00
Inspection	287,582.00	277,471.00
Planning & Zoning	83,807.00	83,481.00
Building & Grounds	459,543.00	751,559.00
Grounds Keeper	358,500.00	258,788.00
Police Department	6,020,880.00	6,117,281.00
Fire Department	3,256,100.00	3,397,501.00
Sanitation I Garbage	766,464.00	890,736.00
Sanitation II Trash	874,880.00	729,411.00
City Maintenance Shop	449,036.00	441,328.00
Street Department	930,525.00	1,069,680.00
Cemetery	3,000.00	2,894.00
Parks & Recreation Operations & Administration	462,670.00	473,161.00

**City of West Monroe
2022-2023 Amended Budget**

General Fund Budget Summary

	2022-2023 Budgeted	2022-2023 Amended
KIROLI Park	687,500.00	720,676.00
Lazarre Park	5,500.00	5,021.00
Restoration Park	7,000.00	7,378.00
Farmer's Market	50,779.00	49,508.00
Convention Center Operations & Admin	222,540.00	482,315.00
Expo Center Operations & Admin	237,381.00	0.00
Expo Center Events	636,130.00	1,574,349.00
Community Center	603,662.00	0.00
Economic Development	292,994.00	333,733.00
Tanner Business Center	0.00	0.00
Tanner Building	277,120.00	19,562.00
Section B	17,560.00	0.00
Administrative Clearing	230,685.00	0.00
	2,353,187.00	2,609,549.00
Total Expenditures	23,284,407.00	23,872,352.00
Excess (Deficiency) Revenues / Expenditures	687,158.00	3,815,449.00
Other Financing Sources (Uses)		
Operating Transfers In	250,000.00	2,262,933.00
Operating Transfers Out	(589,875.00)	(5,957,883.00)
Total Other Financing Sources (Uses)	(339,875.00)	(3,694,950.00)
Excess (Deficiency) Revenues & Other Financing Sources / Expenditures & Other Financing Uses	347,283.00	120,499.00
Fund Balance Start of Year	11,896,752.35	11,896,752.35
Fund Balance End of Year	12,244,035.35	12,017,251.35

City of West Monroe
2022-2023 Amended Budget

1986 Sales Tax Capital Budget Summary

	<u>2022-2023 Budgeted</u>	<u>2022-2023 Amended</u>
<u>REVENUES</u>		
Taxes	6,500,000.00	7,030,513.00
Federal Grants	3,724,169.00	4,299,583.00
Parish Revenue	0.00	0.00
Sewer District 5	60,000.00	0.00
School Board Revenue	0.00	0.00
State Revenue	3,170,870.00	0.00
Investment Earnings	500.00	611.00
Donations	0.00	0.00
Other Financing Sources	0.00	17,750.00
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Total Revenues	13,455,539.00	11,348,457.00
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<u>EXPENSES</u>		
Salary, Wages & Benefits	305,935.00	305,990.00
Professional Services	630,000.00	850,865.00
Repair & Maintenance	940,000.00	1,894,104.00
Capital Purchases	10,394,800.00	10,628,138.00
Miscellaneous	2,190.00	750.00
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Total Expenses	12,272,925.00	13,679,847.00
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Excess (Deficiency) Revenues / Expenses	1,182,614.00	(2,331,390.00)
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Other Financing Sources (Uses)		
Operating Transfers In	0.00	4,541,298.00
Operating Transfers Out	(858,190.00)	(848,191.00)
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Total Other Financing Sources (Uses)	(858,190.00)	3,693,107.00
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Excess (Deficiency) Revenues & Other Financing Sources / Expenses & Other Financing Uses	324,424.00	1,351,717.00
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Fund Balance Start of Year	552,461.96	184,381.00
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Fund Balance End of Year	876,885.96	1,536,098.00
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**CITY OF WEST MONROE
2022-2023 AMENDED BUDGET**

Debt Service Funds

	<u>2015 DFC Service Fund</u>	<u>2018 DFC Service Fund</u>	<u>2022 DFC Service Fund</u>
<u>REVENUES</u>			
Taxes	1,780,954.00	0.00	0.00
Interest	0.00	0.00	0.00
Other Revenue	0.00	0.00	0.00
Total Revenues	1,780,954.00	0.00	0.00
<u>EXPENDITURES</u>			
Principal Retirement	1,145,000.00	420,000.00	180,000.00
Interest	669,156.00	400.00	703,192.00
Administrative Costs	400.00	441,787.00	800.00
Total Expenditures	1,814,556.00	862,187.00	883,992.00
<u>Excess (Deficiency)</u>			
Revenues / Expenditures	(33,602.00)	(862,187.00)	(883,992.00)
Other Financing Sources (Uses)			
Operating Transfers In	0.00	858,191.00	978,011.00
Operating Transfers Out	0.00	0.00	0.00
Fund Balance Start of Year	891,452.00	359,880.00	0.00
Fund Balance End of Year	857,850.00	355,884.00	94,019.00

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

Debt Service Funds

	<u>DEQ SRP Service Fund</u>	<u>DEQ SRP Reserve Fund</u>	<u>CDBG-ED WPS Service Fund</u>
<u>REVENUES</u>			
Taxes	0.00	0.00	0.00
Interest	0.00	0.00	0.00
Other Revenue	6,481.00	0.00	0.00
Total Revenues	6,481.00	0.00	0.00
<u>EXPENDITURES</u>			
Principal Retirement & Interest	5,914.00	0.00	24,996.00
Total Expenditures	5,914.00	0.00	24,996.00
<u>Excess (Deficiency)</u>			
<u>Revenues / Expenditures</u>	567.00	0.00	(24,996.00)
Other Financing Sources (Uses)			
Operating Transfers In	0.00	0.00	0.00
Operating Transfers Out	0.00	0.00	0.00
Fund Balance Start of Year	42,369.00	0.00	0.00
Fund Balance End of Year	42,936.00	0.00	(24,996.00)

CITY OF WEST MONROE
2022-2023 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	35,440.00
Insurance Proceeds	0.00	0.00
Other	0.00	0.00
Total Revenues	0.00	35,440.00
<u>EXPENDITURES</u>		
Claims Paid	0.00	0.00
Other Misc	0.00	0.00
Total Expenditures	0.00	0.00
<u>Excess (Deficiency)</u>		35,440.00
<u>Revenues / Expenditures</u>	0.00	
<u>Other Financing Sources (Uses)</u>		
Operating Transfer In	0.00	0.00
Operating Transfer Out	0.00	0.00
Total Other Financing Sources (Uses)	0.00	0.00
<u>Excess (Deficiency)</u>		
Revenues & Other Financing Sources / Expenditures & Other Financing Uses	0.00	35,440.00
Fund Balance Start of Year	534,499.00	690,712.00
Fund Balance End of Year	534,499.00	726,152.00

CITY OF WEST MONROE
2022-2023 AMENDED BUDGET

Fiduciary Funds

	KIROLI Foundation Fund	Ouachita Outreach Fund
<u>REVENUES</u>		
Contributions	81,324.00	59,518.00
Interest	0.00	0.00
Program Revenue	35,061.00	0.00
Other	0.00	0.00
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Total Revenues	116,385.00	59,518.00
<u>EXPENDITURES</u>		
Community Development	0.00	0.00
Culture and Recreation	100,224.00	0.00
Miscellaneous	0.00	51,169.00
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Total Expenditures	100,224.00	51,169.00
<u>Excess (Deficiency)</u>		
<u>Revenues / Expenditures</u>	16,161.00	8,349.00
<u>Other Financing Sources (Uses)</u>		
Operating Transfer In	0.00	0.00
Operating Transfer Out		
	<hr/>	<hr/>
Total Other Financing Sources (Uses)	0.00	0.00
<u>Excess (Deficiency)</u>		
<u>Revenues & Other Financing Sources / Expenditures & Other Financing Uses</u>	16,161.00	8,349.00
Fund Balance Start of Year	132,466.00	0.00
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Fund Balance End of Year	148,627.00	8,349.00
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CITY OF WEST MONROE
2022-2023 Amended

Internal Service Funds

	Employee's Health Ins Fund
<u>OPERATING REVENUES</u>	
Contributions	
Sales Tax	0.00
Insurance Proceeds	0.00
Group Insurance Premiums	2,744,696.00
Total Revenues	2,744,696.00
<u>OPERATING EXPENSES</u>	
Claims Paid	2,364,289.00
Administrative Services	501,138.00
Total Operating Expenses	2,865,427.00
Net Operating Income	(120,731.00)
<u>NON-OPERATING REVENUES</u>	
Transfers - In	120,731.00
Interest Income	0.00
Total Non-Operating Revenues	120,731.00
<u>NET INCOME</u>	0.00
<u>RETAINED EARNINGS AT BEGINNING OF YEAR</u>	0.00
<u>RETAINED EARNINGS AT END OF YEAR</u>	0.00

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

Special Revenue Funds

	<u>Street Maintenance Fund</u>	<u>West Ouachita Senior Center Fund</u>	<u>Emergency Food & Shelter Program Fund</u>
<u>REVENUES</u>			
Taxes	281,918.00	0.00	0.00
Intergovernmental	0.00	492,644.00	15,320.00
Interest	0.00	0.00	0.00
Other	0.00	103,429.00	0.00
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Total Revenues	281,918.00	596,073.00	15,320.00
<u>EXPENDITURES</u>			
Public Safety	0.00	0.00	0.00
Public Works	402,345.00	0.00	0.00
Community Development	0.00	1,004,382.00	3,651.00
Other	0.00	0.00	0.00
Capital Expenditures & Major Repairs	0.00	0.00	0.00
	<hr/>	<hr/>	<hr/>
Total Expenditures	402,345.00	1,004,382.00	3,651.00
<u>Excess (Deficiency)</u>			
<u>Revenues / Expenditures</u>	(120,427.00)	(408,309.00)	11,669.00
<u>Other Financing Sources (Uses)</u>			
Operating Transfer In	120,427.00	408,309.00	0.00
Operating Transfer Out	0.00	0.00	0.00
	<hr/>	<hr/>	<hr/>
Total Other Financing Sources (Uses)	120,427.00	408,309.00	0.00
<u>Excess (Deficiency)</u>			
Revenues & Other Financing Sources / Expenditures & Other Financing Uses	0.00	0.00	11,669.00
Fund Balance Start of Year	<hr/>	<hr/>	<hr/>
Fund Balance End of Year	0.00	0.00	6,889.00
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**CITY OF WEST MONROE
2022-2023 AMENDED BUDGET**

Special Revenue Funds

	<u>Officer Witness Court Fee Fund</u>	<u>Section 8 Housing Fund</u>	<u>General Insurance Fund</u>
<u>REVENUES</u>			
Taxes	0.00	0.00	24,000.00
Intergovernmental	0.00	1,938,791.00	0.00
Interest	0.00	1,201.00	0.00
Other	19,595.00	334,263.00	113,060.00
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Total Revenues	19,595.00	2,274,255.00	137,060.00
<u>EXPENDITURES</u>			
Public Safety	6,679.00	0.00	0.00
Public Works	0.00	0.00	0.00
Community Development	0.00	2,289,007.00	0.00
Other	0.00	0.00	415,683.00
Capital Expenditures & Major Repairs	0.00	0.00	0.00
	<hr/>	<hr/>	<hr/>
Total Expenditures	6,679.00	2,289,007.00	415,683.00
<u>Excess (Deficiency)</u>			
<u>Revenues / Expenditures</u>	12,916.00	(14,752.00)	(278,623.00)
<u>Other Financing Sources (Uses)</u>			
Operating Transfer In	0.00	0.00	278,623.00
Operating Transfer Out	0.00	0.00	0.00
	<hr/>	<hr/>	<hr/>
Total Other Financing Sources (Uses)	0.00	0.00	278,623.00
<u>Excess (Deficiency)</u>			
Revenues & Other Financing Sources / Expenditures & Other Financing Uses	12,916.00	(14,752.00)	0.00
Fund Balance Start of Year	<hr/>	<hr/>	<hr/>
Fund Balance End of Year	21,700.00	205,267.00	0.00
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	34,616.00	190,515.00	0.00
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**CITY OF WEST MONROE
2022-2023 AMENDED BUDGET**

Special Revenue Funds

	<u>West Monroe OMV Fund</u>	<u>Miscellaneous Grants Fund</u>	<u>Americorps Grant Fund</u>
<u>REVENUES</u>			
Taxes	0.00	0.00	0.00
Intergovernmental	53,522.00	0.00	213,293.00
Interest	0.00	0.00	0.00
Other	0.00	6,000.00	0.00
	<hr/>	<hr/>	<hr/>
Total Revenues	53,522.00	6,000.00	213,293.00
<u>EXPENDITURES</u>			
Public Safety	85,291.00	0.00	0.00
Public Works	0.00	0.00	0.00
Community Development	0.00	0.00	155,531.00
Other	0.00	4,037.00	0.00
Capital Expenditures & Major Repairs	0.00	0.00	0.00
	<hr/>	<hr/>	<hr/>
Total Expenditures	85,291.00	4,037.00	155,531.00
<u>Excess (Deficiency)</u>			
Revenues / Expenditures	(31,769.00)	1,963.00	57,762.00
<u>Other Financing Sources (Uses)</u>			
Operating Transfer In	0.00	0.00	0.00
Operating Transfer Out	0.00	0.00	0.00
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Total Other Financing Sources (Uses)	0.00	0.00	0.00
<u>Excess (Deficiency)</u>			
Revenues & Other Financing Sources / Expenditures & Other Financing Uses	(31,769.00)	1,963.00	57,762.00
Fund Balance Start of Year	<hr/> (18,449.00) <hr/>	<hr/> 11,656.00 <hr/>	<hr/> 5,196.00 <hr/>
Fund Balance End of Year	<hr/> (50,218.00) <hr/> <hr/>	<hr/> 13,619.00 <hr/> <hr/>	<hr/> 62,958.00 <hr/> <hr/>

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

Special Revenue Funds

	<u>Keep West Monroe Beautiful Fund</u>	<u>Metro Narcotics LCLE Grant Fund</u>	<u>LCDBG Projects Fund</u>
<u>REVENUES</u>			
Taxes	0.00	0.00	0.00
Intergovernmental	500.00	90,385.00	200,689.00
Interest	0.00	0.00	155.00
Other	9,545.00	0.00	0.00
Total Revenues	10,045.00	90,385.00	200,844.00
<u>EXPENDITURES</u>			
Public Safety	0.00	90,385.00	0.00
Public Works	0.00	0.00	0.00
Community Development	36,586.00	0.00	0.00
Other	0.00	0.00	0.00
Capital Expenditures & Major Repairs	0.00	0.00	0.00
Total Expenditures	36,586.00	90,385.00	0.00
<u>Excess (Deficiency)</u>			
Revenues / Expenditures	(26,541.00)	0.00	200,844.00
<u>Other Financing Sources (Uses)</u>			
Operating Transfer In	26,541.00	0.00	0.00
Operating Transfer Out	0.00	0.00	0.00
Total Other Financing Sources (Uses)	26,541.00	0.00	0.00
<u>Excess (Deficiency)</u>			
Revenues & Other Financing Sources / Expenditures & Other Financing Uses	0.00	0.00	200,844.00
Fund Balance Start of Year	0.00	2,614.00	61,236.00
Fund Balance End of Year	0.00	2,614.00	262,080.00

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

Special Revenue Funds

	<u>Capital Campaign Fund</u>	<u>1986 Sales Tax Capital Improv Fund</u>	<u>Economic Development District Fund</u>
<u>REVENUES</u>			
Taxes	0.00	7,030,513.00	1,725,289.00
Intergovernmental	0.00	4,299,583.00	0.00
Interest	0.00	0.00	0.00
Other	188,806.00	18,361.00	0.00
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Total Revenues	188,806.00	11,348,457.00	1,725,289.00
<u>EXPENDITURES</u>			
Public Safety	0.00	0.00	0.00
Public Works	0.00	0.00	0.00
Community Development	13,768.00	0.00	1,301,905.00
Other	0.00	0.00	0.00
Capital Expenditures & Major Repairs	0.00	13,679,847.00	0.00
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Total Expenditures	13,768.00	13,679,847.00	1,301,905.00
<u>Excess (Deficiency)</u>			
Revenues / Expenditures	175,038.00	(2,331,390.00)	423,384.00
<u>Other Financing Sources (Uses)</u>			
Operating Transfer In	0.00	4,541,298.00	(978,011.00)
Operating Transfer Out	0.00	(858,190.00)	0.00
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Total Other Financing Sources (Uses)	0.00	3,683,108.00	(978,011.00)
<u>Excess (Deficiency)</u>			
Revenues & Other Financing Sources / Expenditures & Other Financing Uses	175,038.00	1,351,718.00	(554,627.00)
Fund Balance Start of Year	<hr/>	<hr/>	<hr/>
Fund Balance End of Year	395,188.00	1,536,099.00	770,135.00
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**CITY OF WEST MONROE
2022-2023 AMENDED BUDGET**

Special Revenue Funds

	<u>ARPA Fund</u>		
<u>REVENUES</u>			
Taxes	0.00	0	0.00
Intergovernmental	2,261,092.00	0	0.00
Interest	37,684.00	0	0.00
Other	0.00	0	0.00
Total Revenues	2,298,776.00		0.00
<u>EXPENDITURES</u>			
Public Safety	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	0.00
Capital Expenditures & Major Repairs	0.00	0.00	0.00
Total Expenditures	0.00	0.00	0.00
<u>Excess (Deficiency)</u>			
Revenues / Expenditures	2,298,776.00	0.00	0.00
<u>Other Financing Sources (Uses)</u>			
Operating Transfer In	0.00	0.00	0.00
Operating Transfer Out	(2,262,934.00)	0.00	0.00
Total Other Financing Sources (Uses)	(2,262,934.00)	0.00	0.00
<u>Excess (Deficiency)</u>			
Revenues & Other Financing Sources / Expenditures & Other Financing Uses	35,842.00	0.00	0.00
Fund Balance Start of Year	2,264,776.00	0.00	0.00
Fund Balance End of Year	2,300,618.00	0.00	0.00