

FOR A WAR
CITY OF



2011 Budget Amendment No. 2

CITY OF WALKER

ORDINANCE # 12-2011-__

December __, 2011

On motion by _____, seconded by _____, the following ordinance was adopted by the Mayor and Board of Aldermen of the City of Walker, Louisiana.

2011- ANNUAL BUDGET AMENDMENT NO. 2

BE IT ORDAINED by the Mayor and Board of Aldermen of the City of Walker Louisiana, now acting as the governing authority of the City, in legal session convened that:

SECTION I. The attached amendment of revenues and expenditures for the fiscal year ending December 31, 2011 includes a \$15,500 increase in Police Department expenditures, a \$153,300 increase in Street Department expenditures, and a \$168,800 decrease in General Fund capital outlay; for a zero net effect on the General Fund fund balance. Additionally, Enterprise Fund capital outlay is increased by \$493,403.

The above and foregoing ordinance was read and adopted section by section and then submitted to an official vote as a whole, the vote thereon was as follows:

Yeas:
Nays: None
Absent: None

The ordinance was thereupon declared adopted this __th day of December 2011.

Mayor Bobby Font

ATTEST:

Myra Streeter, Clerk
CMC; CMA; CAA

Town of Walker
 General Fund
 Budget Amendment No. 2
 Ordinance # 12-2011-____
 Adopted December ____, 2011
 For the Year Ended December 31, 2011

	Current Budget	Amendment Inc (Dec)	Amended Budget
<u>Revenues</u>			
Taxes	\$ 2,661,400.00	\$ -	\$ 2,661,400.00
Licenses and Permits	468,700.00	-	468,700.00
Fines and Forfeits	645,400.00	-	645,400.00
Interest Income	2,500.00	-	2,500.00
Fees	102,900.00	-	102,900.00
Intergovernmental	471,600.00	-	471,600.00
Concessions	38,100.00	-	38,100.00
Miscellaneous	33,700.00	-	33,700.00
Total Revenues	4,424,300.00	-	4,424,300.00
<u>Expenditures</u>			
General and Administrative	1,654,739.00	-	1,654,739.00
Animal Control	191,500.00	-	191,500.00
Parks and Recreation	275,600.00	-	275,600.00
Police Department	1,901,400.00	35,500.00	1,936,900.00
Street Department	1,143,900.00	153,300.00	1,297,200.00
Capital Outlay	556,000.00	(188,800.00)	367,200.00
Debt Service	-	-	-
Total Expenditures	5,723,139.00	-	5,723,139.00
Excess (Deficiency) of Revenues over Expenditures	(1,298,839.00)	-	(1,298,839.00)
<u>Other Financing Sources (Uses)</u>			
Sale of Capital Assets	264,210.00	-	264,210.00
Transfers In	900,000.00	-	900,000.00
Net Change in Fund Balance	(134,629.00)	-	(134,629.00)
Fund Balance at Beginning of Year	1,278,689.13		1,278,689.13
Fund Balance at End of Year	\$ 1,144,060.13		\$ 1,144,060.13

<u>Explanations:</u>		
Police Department Expenditures		
Additional Crimestar software licenses (grant)	10,500.00	
To bring budget variance within 5% as required by state law	25,000.00	
Total Police Department Increase		35,500.00
Street Department Expenditures		
To bring budget variance within 5% as required by state law		153,300.00
Capital Outlay		
New DPW facility split between general fund and enterprise fund; transfer excess capital outlay to cover overages in Police Department and Street Department		(188,800.00)
Net Increase (Decrease) in General Fund Budget		-

City of Walker
Enterprise Fund Capital Outlay and Debt Service
Budget Amendment No. 2
Ordinance # 12-2011-____
Adopted December ____, 2011
For the Year Ended December 31, 2011

	Current Budget	Amendment Inc (Dec)	Amended Budget
<u>Capital Outlay</u>			
Land Improvements	\$ -	\$ 54,611.00	\$ 54,611.00
Buildings	-	278,903.00	278,903.00
Vehicles	-	-	-
Heavy Equipment	-	-	-
Small Equipment	-	51,329.00	51,329.00
Furnitures and Fixtures	-	18,500.00	18,500.00
Technology	-	-	-
Gas System	-	-	-
Sewer System	-	-	-
Water System	-	-	-
Total Capital Outlay	<u>-</u>	<u>403,343.00</u>	<u>403,343.00</u>
<u>Debt Service</u>			
2009 Bonds (refunding)	-	70,000.00	70,000.00
2010 Bonds (Greenwich Village)	-	15,000.00	15,000.00
2011 Bonds (Sewer Force Main)	-	1,000.00	1,000.00
Total Debt Service	<u>-</u>	<u>86,000.00</u>	<u>86,000.00</u>
 Total Capital Outlay and Debt Service	 <u>-</u>	 <u>489,343.00</u>	 <u>489,343.00</u>

<u>Explanations:</u>			
<u>Land Improvements</u>			
Extend 8' wood fence at sewer plant, 203 lf		4,611.00	
Fencing at new Dept of Public Works facility		<u>50,000.00</u>	
Total Land Improvements			54,611.00
<u>Buildings</u>			
New DPW facility	489,663.00		
less General Fund share	<u>(240,000.00)</u>	249,663.00	
Equipment Storage		<u>29,240.00</u>	
Total Buildings			278,903.00
<u>Small Equipment</u>			
Yellow Roll Rite Trailer, model 18KB18De 102W		8,505.00	
Yellow Roll Rite Trailer, model 18KB18De 103W		8,555.00	
8KW WANCO Portable Light Tower		7,924.00	
8KW WANCO Portable Light Tower		7,924.00	
Metrotech #810 Under Transmitter locator		2,900.00	
Gas Pumps		<u>15,521.00</u>	
Total Small Equipment			51,329.00
<u>Furniture and Fixtures</u>			
Office Furniture for new DPW facility			<u>18,500.00</u>
Total Capital Outlay			<u>403,343.00</u>

Dept 01
General and
Administrative

Dept 02
Animal
Control

General Fund

(after BA #2)

Dept 03
Parks and
Recreation

Dept 04
Police

Dept 05
Streets

CITY OF WALKER - GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL

FOR THE PERIOD ENDED SEPTEMBER 30, 2011

PROJECTED THROUGH 12/31/11

	LAST FISCAL YEAR	CURRENT FISCAL Y-T-D	ORIGINAL BUDGET	FINAL BUDGET	Projected Actual 12/31/2011	Projected Annual Budget Remaining	% Variance
REVENUES							
Taxes	2,596,671.37	2,007,812.55	2,661,400.00	2,661,400.00	2,677,007.94	15,607.94	0.59%
Licenses and Permits	380,726.63	470,890.27	371,200.00	468,700.00	482,542.84	13,842.84	2.95%
Fines and Forfeits	651,178.01	470,701.79	645,400.00	645,400.00	627,602.38	(17,797.62)	-2.76%
Interest Income	7,691.97	1,853.83	2,500.00	2,250.00	2,471.77	221.77	9.86%
Fees	106,734.05	106,143.75	102,900.00	102,600.00	110,772.39	8,172.39	7.97%
Intergovernmental	419,530.12	232,388.80	471,600.00	453,700.00	456,293.64	2,593.64	0.57%
Parks and Recreation Concessions	36,657.58	48,034.40	38,100.00	43,600.00	49,475.43	5,875.43	13.48%
Miscellaneous	40,375.41	51,345.44	33,700.00	46,650.00	53,399.68	6,749.68	14.47%
TOTAL GENERAL FUND REVENUES	4,239,565.14	3,389,170.83	4,326,800.00	4,424,300.00	4,459,566.07	35,266.07	0.80%
EXPENDITURES							
GENERAL AND ADMINISTRATIVE							
Salaries	675,540.73	561,141.78	720,300.00	720,300.00	743,193.67	(22,893.67)	-3.18%
Payroll Taxes and Benefits	231,039.83	221,663.38	271,600.00	280,500.00	285,610.50	(5,110.50)	-1.82%
Aldermen's Per Diem	48,600.00	45,000.00	60,000.00	60,000.00	60,000.00	-	0.00%
Advertising	13,537.43	7,128.05	7,000.00	7,000.00	9,504.07	(2,504.07)	-35.77%
Collection Costs	45,501.84	37,194.82	48,200.00	48,200.00	52,313.32	(4,113.32)	-8.53%
Bank Charges	7,055.20	5,016.48	7,200.00	7,200.00	6,688.64	511.36	7.10%
Contracted Services	31,113.41	83,453.03	30,300.00	125,300.00	94,786.37	30,513.63	24.35%
Coroner Fees	3,800.00	1,700.00	3,500.00	3,000.00	2,266.67	733.33	24.44%
Court Costs	10,800.00	7,200.00	14,400.00	14,400.00	14,400.00	-	0.00%
Economic Development	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	-	0.00%
Insurance	69,989.34	54,845.84	70,000.00	70,000.00	73,148.96	(3,148.96)	-4.50%
Legal and Professional	57,881.94	51,263.22	66,100.00	71,500.00	66,230.95	5,269.05	7.37%
Membership Fees / Educational Training	20,820.16	8,481.21	16,800.00	8,300.00	11,308.28	(3,008.28)	-36.24%
Miscellaneous	1,528.13	4,735.80	2,000.00	5,600.00	6,314.41	(714.41)	-12.76%
Printing, Postage, and Office Supplies	54,225.37	47,906.29	55,600.00	54,100.00	63,875.06	(9,775.06)	-18.07%
Promotional and Community Events	29,561.89	8,164.35	13,700.00	13,700.00	22,085.80	(8,385.80)	-61.21%
Rental Equipment	18,263.90	13,990.26	13,800.00	13,800.00	18,653.68	(4,853.68)	-35.17%
Repairs and Maintenance	21,263.65	18,914.85	17,300.00	65,939.00	73,858.80	(7,919.80)	-12.01%
Small Tools and Supplies	16,985.44	2,157.35	9,500.00	4,050.00	2,876.48	1,173.52	28.98%
Telephone	23,294.01	17,640.81	23,700.00	22,700.00	23,521.08	(821.08)	-3.62%
Utilities	23,721.10	16,699.58	24,600.00	23,100.00	22,266.11	833.89	3.61%
Uniforms	8,968.15	6,392.67	7,900.00	7,900.00	8,523.56	(623.56)	-7.89%
Vehicle Expense	17,147.96	18,076.50	17,600.00	18,150.00	24,102.00	(5,952.00)	-32.79%
Total General and Administrative	1,440,639.48	1,248,766.27	1,511,100.00	1,654,739.00	1,695,528.41	(40,789.41)	-2.47%

CITY OF WALKER - GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL

FOR THE PERIOD ENDED SEPTEMBER 30, 2011

PROJECTED THROUGH 12/31/11

	LAST FISCAL YEAR	CURRENT FISCAL Y-T-D	ORIGINAL BUDGET	FINAL BUDGET	Projected Actual 12/31/2011	Projected Annual Budget Remaining	% Variance
ANIMAL CONTROL							
Salaries	79,858.67	69,955.96	96,100.00	94,850.00	97,522.32	(2,672.32)	-2.82%
Payroll Taxes and Benefits	46,445.82	38,847.64	58,900.00	54,200.00	50,273.75	3,926.25	7.24%
Animal Care Expense	5,053.59	4,920.51	4,000.00	2,400.00	5,560.68	(3,160.68)	-131.70%
Insurance	3,562.90	3,535.77	3,300.00	3,750.00	3,772.54	(22.54)	-0.60%
Legal and Professional	9,685.50	4,002.26	3,000.00	5,550.00	4,852.08	697.92	12.58%
Membership Fees / Educational Training	1,214.00	670.00	1,300.00	1,000.00	893.33	106.67	10.67%
Miscellaneous	15,848.13	6,149.84	3,400.00	9,100.00	8,199.78	900.22	9.89%
Printing, Postage, and Office Supplies	9,319.64	7,510.23	5,400.00	5,800.00	10,013.64	(4,213.64)	-72.65%
Small Tools and Supplies	1,584.44	998.34	1,000.00	1,000.00	1,331.12	(331.12)	-33.11%
Telephone	5,280.43	2,719.33	5,200.00	3,450.00	3,625.78	(175.78)	-5.10%
Utilities	7,180.33	5,430.81	6,400.00	6,400.00	7,241.08	(841.08)	-13.14%
Uniforms	1,139.72	822.83	1,200.00	1,200.00	1,097.11	102.89	8.57%
Vehicle Expense	3,234.44	2,795.09	2,300.00	2,800.00	3,726.79	(926.79)	-33.10%
Total Animal Control	189,407.61	148,358.61	191,500.00	191,500.00	198,110.00	(6,610.00)	-3.45%
PARKS AND RECREATION							
Salaries	48,818.15	65,392.16	42,600.00	79,600.00	87,806.22	(8,206.22)	-10.31%
Payroll Taxes and Benefits	18,405.28	18,432.91	23,800.00	21,800.00	23,729.85	(1,929.85)	-8.85%
Contracted Services	36,768.70	26,958.88	34,900.00	34,900.00	35,945.17	(1,045.17)	-2.99%
Concession Supplies	33,373.21	33,156.88	37,600.00	37,600.00	34,374.41	3,225.59	8.58%
Insurance	10,179.92	10,115.36	9,100.00	11,600.00	11,210.99	389.01	3.35%
Legal and Professional	6,259.25	1,939.76	6,500.00	2,100.00	2,162.34	(62.34)	-2.97%
Membership Fees / Educational Training	1,064.40	1,775.00	1,500.00	2,000.00	2,366.67	(366.67)	-18.33%
Miscellaneous	2,673.93	1,331.02	3,200.00	3,200.00	1,774.70	1,425.30	44.54%
Printing, Postage, and Office Supplies	1,902.44	2,093.00	900.00	2,400.00	2,790.67	(390.67)	-16.28%
Recreational Supplies	22,640.19	20,764.08	24,600.00	24,600.00	20,764.08	3,835.92	15.59%
Rental Equipment	3,314.81	3,090.50	4,200.00	4,200.00	4,120.67	79.33	1.89%
Repairs and Maintenance	20,635.04	16,693.84	14,300.00	15,300.00	18,643.82	(3,343.82)	-21.86%
Small Tools and Supplies	6,917.06	7,347.50	6,700.00	6,700.00	9,213.33	(2,513.33)	-37.51%
Telephone	5,117.96	3,736.00	5,800.00	5,050.00	4,981.33	68.67	1.36%
Utilities	23,431.65	17,179.04	24,600.00	24,250.00	22,905.38	1,344.62	5.54%
Uniforms	351.12	1,039.12	300.00	300.00	1,385.49	(1,085.49)	-361.83%
Total Parks and Recreation	241,853.11	231,045.05	240,600.00	275,600.00	284,175.12	(8,575.12)	-3.11%

CITY OF WALKER - GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL

FOR THE PERIOD ENDED SEPTEMBER 30, 2011

PROJECTED THROUGH 12/31/11

	LAST FISCAL YEAR	CURRENT FISCAL Y-T-D	ORIGINAL BUDGET	FINAL BUDGET	Projected Actual 12/31/2011	Projected Annual Budget Remaining	% Variance
POLICE DEPARTMENT							
Salaries	1,068,359.06	847,427.51	1,079,500.00	1,079,500.00	1,118,762.95	(39,262.95)	-3.64%
Payroll Taxes and Benefits	387,826.79	354,375.94	429,500.00	441,000.00	458,694.75	(17,694.75)	-4.01%
Contracted Services	7,754.50	4,370.59	6,200.00	6,200.00	5,827.45	372.55	6.01%
Court Costs	1,200.00	-	-	-	-	-	#DIV/0!
Insurance	118,185.06	95,993.41	103,400.00	114,900.00	121,730.61	(6,830.61)	-5.94%
Legal and Professional	13,984.37	12,483.79	13,200.00	14,200.00	14,525.05	(325.05)	-2.29%
Membership Fees / Educational Training	8,749.50	5,932.01	5,500.00	5,500.00	7,909.34	(2,409.34)	-43.81%
Miscellaneous	11,022.19	1,420.98	8,700.00	3,700.00	1,894.64	1,805.36	48.79%
Printing, Postage, and Office Supplies	11,489.25	17,040.05	10,800.00	20,800.00	22,720.06	(1,920.06)	-9.23%
Promotional and Community Events	1,439.94	899.18	1,200.00	1,200.00	1,198.91	1.09	0.09%
Rental Equipment	16,293.28	8,770.25	16,900.00	11,900.00	11,693.67	206.33	1.73%
Repairs and Maintenance	46,098.90	37,996.12	39,700.00	39,700.00	50,661.49	(10,961.49)	-27.61%
Small Tools and Supplies	68,778.57	19,416.01	15,600.00	40,600.00	25,888.01	14,711.99	36.24%
Telephone	31,908.20	19,574.14	29,600.00	29,600.00	26,098.86	3,501.14	11.83%
Utilities	7,855.15	6,237.41	7,600.00	7,600.00	8,316.55	(716.55)	-9.43%
Uniforms	16,251.99	9,989.39	16,700.00	14,700.00	13,319.19	1,380.81	9.39%
Vehicle Expense	113,427.05	91,435.22	105,800.00	105,800.00	121,913.63	(16,113.63)	-15.23%
Total Police Department	1,930,633.80	1,533,362.00	1,889,900.00	1,936,900.00	2,011,155.16	(74,255.16)	-3.83%
STREET DEPARTMENT							
Salaries	366,681.41	323,779.49	389,900.00	413,900.00	427,109.34	(13,209.34)	-3.19%
Payroll Taxes and Benefits	132,851.91	145,282.47	151,200.00	186,000.00	187,767.73	(1,767.73)	-0.95%
Contracted Services	155,750.25	118,411.85	100,000.00	150,000.00	157,882.47	(7,882.47)	-5.25%
Equipment Expense	36,441.94	63,794.77	39,400.00	79,400.00	82,559.69	(3,159.69)	-3.98%
Insurance	74,497.99	44,347.90	70,100.00	74,600.00	76,732.93	(2,132.93)	-2.86%
Landscaping and Beautification	21,285.48	59,962.83	100,000.00	185,000.00	185,000.00	-	0.00%
Legal and Professional	15,298.15	54,605.49	10,000.00	60,000.00	56,141.41	3,858.59	6.43%
Membership Fees / Educational Training	1,302.00	436.00	1,800.00	1,800.00	581.33	1,218.67	67.70%
Miscellaneous	1,580.50	1,738.48	1,400.00	1,400.00	2,317.98	(917.98)	-65.57%
Printing, Postage, and Office Supplies	1,317.00	594.68	500.00	500.00	792.91	(292.91)	-58.58%
Rental Equipment	998.42	1,342.75	1,800.00	1,800.00	1,790.33	9.67	0.54%
Repairs and Maintenance	38,410.42	33,617.40	23,000.00	23,000.00	44,823.20	(21,823.20)	-94.88%
Small Tools and Supplies	17,053.57	13,107.09	15,500.00	15,500.00	17,476.13	(1,976.13)	-12.75%
Telephone	12,330.32	8,263.60	12,100.00	12,100.00	11,018.13	1,081.87	8.94%
Utilities	82,765.80	59,187.93	84,500.00	84,500.00	78,917.24	5,582.76	6.61%
Uniforms	8,710.90	6,209.51	7,700.00	7,700.00	8,279.35	(579.35)	-7.52%
Total Street Department	967,276.06	934,682.24	1,008,900.00	1,297,200.00	1,339,190.17	(41,990.17)	-3.24%

CITY OF WALKER - GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL

	FOR THE PERIOD ENDED SEPTEMBER 30, 2011			PROJECTED THROUGH 12/31/11			
	LAST FISCAL YEAR	CURRENT FISCAL Y-T-D	ORIGINAL BUDGET	FINAL BUDGET	Projected Actual 12/31/2011	Projected Annual Budget Remaining	% Variance
Capital Outlay	343,562.04	111,935.98	567,500.00	367,200.00	351,935.98	15,264.02	4.16%
Debt Service	65,284.70	-	-	-	-	-	#DIV/0!
TOTAL GENERAL FUND EXPENDITURES	5,178,656.80	4,208,150.15	5,409,500.00	5,723,139.00	5,880,094.85	(156,955.85)	-2.74%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(939,091.66)	(818,979.32)	(1,082,700.00)	(1,298,839.00)	(1,420,528.78)	(121,689.78)	
OTHER FINANCING SOURCES (USES)							
Sale of Capital Assets	-	264,210.50	-	264,210.00	264,210.50	0.50	0.00%
Transfers In	800,000.00	525,000.00	900,000.00	900,000.00	900,000.00	-	0.00%
Total Other Financing Sources (Uses)	800,000.00	789,210.50	900,000.00	1,164,210.00	1,164,210.50	0.50	0.00%
NET CHANGE IN FUND BALANCE	(139,091.66)	(29,768.82)	(182,700.00)	(134,629.00)	(256,318.28)	(121,689.28)	
FUND BALANCE AT BEGINNING OF YEAR	1,417,780.79	1,278,689.13	1,278,689.13	1,278,689.13	1,278,689.13		
FUND BALANCE AT END OF YEAR	\$ 1,278,689.13	\$ 1,248,920.31	\$ 1,095,989.13	\$ 1,144,060.13	\$ 1,022,370.85		

*Dept 06
Gas*

*Dept 07
Sewer*

Enterprise

*Dept 08
Water*

Fund

*Dept 09
Garbage*

Capital Outlay

and

Debt Service

(after BA#2)

Enterprise Fund
Capital Outlay and Debt Service

Budget

	Original Budget	BA#2	Revised Budget
CAPITAL OUTLAY			
LAND IMPROVEMENTS	\$ -	\$ 54,611.00	\$ 54,611.00
BUILDINGS	-	278,903.00	278,903.00
VEHICLES	-	-	-
HEAVY EQUIPMENT	-	-	-
SMALL EQUIPMENT	-	51,329.00	51,329.00
FURNITURE AND FIXTURES	-	18,500.00	18,500.00
TECHNOLOGY	-	-	-
GAS SYSTEM	-	-	-
SEWER SYSTEM	-	-	-
WATER SYSTEM	-	-	-
TOTAL CAPITAL OUTLAY*	-	403,343.00	403,343.00
DEBT SERVICE			
2009 UTILITY REVENUE BOND (refunding)	-	70,000.00	70,000.00
2010 UTILITY REVENUE BOND (water project)	-	15,000.00	15,000.00
2011 UTILITY REVENUE BOND (sewer project)	-	1,000.00	1,000.00
TOTAL DEBT SERVICE	-	86,000.00	86,000.00
TOTAL CAPITAL OUTLAY AND DEBT SERVICE	\$ -	\$ 489,343.00	\$ 489,343.00

*Capital Outlay Detail:

DPW Facility Fencing	50,000.00
Sewer Plant Fencing	4,611.00
NEW DPW Facility	249,663.00
DPW Facility Equipment Storage	29,240.00
New Gas Pumps at DPW	15,521.00
Small Equipment - Gas dept	27,884.00
Small Equipment - Water Dept	7,924.00
DPW Facility Office Furniture	18,500.00
	<u>403,343.00</u>