

City of Walker

BUDGET

January 1, 2012 - December 31, 2012



MAYOR
Bobby Font

CHIEF OF STAFF
Fred Raiford

CITY ATTORNEY
Robert Graves

TOWN CLERK
Myra Streeter

MAYOR PRO TEM
Richard Wales

ALDERMEN
Elton Burns
Scarlett Milton Major
James Phillips
Jack Summerell

November 7, 2011

Board of Aldermen:

I submit to you the budget for the fiscal year 2012, beginning January 1, 2012 and ending December 31, 2012. This budget represents a continuation of present service levels. The budget is fiscally conservative and expenditures are budgeted within anticipated revenues. The amounts included within the budget are based on cash estimates. The budget documents attached include anticipated revenues and expenditures for the General fund, the Special Revenue Fund, and the Enterprise Fund. Significant aspects of the budget are detailed below:

- i One and one-half percent cost of living increase for all city employees
- i Juban Crossing gas expansion \$150,000, funded by utility revenues
- i Peak Crossing sewer upgrade \$60,000, funded by ½ Cent Sales Tax
- i Sewer Plant improvements \$255,000, funded by ½ Cent Sales Tax
- i 500KW backup generator for sewer plant \$110,000, funded by ½ Cent Sales Tax
- i Garbage service rate increase, 50 cents per cart per month; \$13,704 annually

We have attempted to present a budget to you that will be helpful in your formulating a financial plan for the ensuing budget year. I will be available for any information or help that you may need in interpreting specific items of the budget. Additionally, should your consideration and the public hearing result in adjustments to this document, I am prepared to incorporate those into this document.

Sincerely,

Cindy Breaux
Finance Director

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.

**OPERATING BUDGET OF REVENUES AND EXPENDITURES FOR THE
CALENDAR YEAR 2012**

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

SECTION I. The attached detailed estimate of revenues and expenditures by departments, for the fiscal year beginning January 1, 2012 and ending December 31, 2012, be and the same is hereby adopted to serve as "Budget of Revenues and Expenditures" for the City of Walker during the said period.

SECTION II. The adopting of this Operation Budget of Revenues and Expenditures by and the same is hereby declared to operate as an appropriation of the amounts therein set forth with the terms of the budget classification.

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:

Absent:

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

Mayor Bobby Font

ATTEST:

Myra Streeter, Clerk
CMC; CMA; CAA

CITY OF WALKER BUDGET FORM
CONSOLIDATED BUDGET
FOR BUDGET YEAR JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

	GENERAL FUND	SPECIAL REVENUE FUND	TOTAL GOVERNMENTAL FUNDS		ENTERPRISE FUND	GOVERNMENT WIDE	COMMENTS
			GOVERNMENTAL FUNDS	GOVERNMENTAL FUNDS			
Fund Revenue	\$ 4,316,855	\$ 1,066,400	\$ 5,383,255	\$ 7,616,400	\$ 12,999,655		
Fund Expense	5,583,802	327,800	5,911,602	6,343,000	12,254,602		
Net Profit (Loss) Before Transfers	(1,266,947)	738,600	(528,347)	1,273,400	745,053		
Transfers In (Out)	1,090,000	(865,000)	225,000	(225,000)	-		
Net Change in Fund Balance / Net Assets	(176,947)	(126,400)	(303,347)	1,048,400	745,053		
Beginning Fund Balance / Net Assets	967,793	1,846,437	2,814,230	10,737,182	13,551,413		
Ending Fund Balance / Net Assets	790,846	1,720,037	2,510,883	11,785,582	14,296,466		

CITY OF WALKER BUDGET FORM
 FUND GROUPING RECOMMENDED BUDGET - GOVERNMENTAL FUNDS
 FOR BUDGET YEAR JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

	Total	General Fund	Special Revenue Fund	(3) Fund	(4) Fund	Comments
BEGINNING FUND BALANCE	2,814,230.41	967,793.22	1,846,437.19			
REVENUE SOURCES						
Taxes	3,825,100.00	2,758,700.00	1,066,400.00			
Licenses and Permits	391,800.00	391,800.00	-			
Fines and Forfeits	664,600.00	664,600.00	-			
Interest Income	2,000.00	2,000.00	-			
Fees	107,900.00	107,900.00	-			
Intergovernmental	328,155.00	328,155.00	-			
Concessions	43,700.00	43,700.00	-			
Miscellaneous	20,000.00	20,000.00	-			
TOTAL BUDGETED REVENUE	5,383,255.00	4,316,855.00	1,066,400.00	-	-	
APPROPRIATIONS						
General and Administrative	1,937,740.00	1,609,940.00	327,800.00			
Animal Control	176,820.00	176,820.00	-			
Parks and Recreations	269,220.00	269,220.00	-			
Police Department	2,037,190.00	2,037,190.00	-			
Street Department	1,330,632.00	1,330,632.00	-			
Capital Outlay	160,000.00	160,000.00	-			
Debt Service	-	-	-			
TOTAL APPROPRIATIONS	5,911,602.00	5,583,802.00	327,800.00	-	-	
EXCESS (DEFICIENCY) REV OVER EXP	(528,347.00)	(1,266,947.00)	738,600.00	-	-	
OTHER FINANCING SOURCES (USES)						
Sale of Capital Assets	-	-	-			
Discount on Bond Issuance	-	-	-			
Transfers In (Out)	225,000.00	1,090,000.00	(865,000.00)			
TOTAL OTHER SOURCES (USES)	225,000.00	1,090,000.00	(865,000.00)	-	-	
ESTIMATED ENDING FUND BALANCE	2,510,883.41	790,846.22	1,720,037.19	-	-	

CITY OF WALKER BUDGET FORM
INDIVIDUAL FUND BUDGET - GENERAL FUND
FOR BUDGET YEAR JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

Source Appropriation	Last Completed Year-2010	Est Current Year-2011	Budget Request-2012	Mayor Action	Comments
BEGINNING FUND BALANCE	1,417,780.79	1,278,689.13	967,793.22		
REVENUE SOURCES					
Taxes	2,596,671.37	2,677,007.94	2,758,700.00		
Licenses and Permits	380,726.63	477,563.52	391,800.00		
Fines and Forfeits	651,178.01	639,182.51	664,600.00		
Interest Income	7,691.97	1,972.19	2,000.00		
Fees	106,734.05	98,586.98	107,900.00		
Intergovernmental	419,530.12	454,417.74	328,155.00		
Concessions	36,657.58	48,216.77	43,700.00		
Miscellaneous	40,375.41	52,961.99	20,000.00		
TOTAL REVENUE	4,239,565.14	4,449,899.64	4,316,855.00		
EXPENDITURES					
General and Administrative	1,440,639.48	1,622,899.13	1,609,940.00		
Animal Control	189,407.61	193,743.59	176,820.00		
Parks and Recreations	241,853.11	284,546.84	269,220.00		
Police Department	1,930,633.80	1,994,773.72	2,037,190.00		grants - \$45,873
Street Department	967,276.06	1,259,816.84	1,330,632.00		grants - \$245,682
Capital Outlay	343,562.04	569,225.93	160,000.00		
Debt Service	65,284.70	-	-		
TOTAL EXPENDITURES	5,178,656.80	5,925,006.05	5,583,802.00		
EXCESS (DEFICIENCY) REV OVER EXP	(939,091.66)	(1,475,106.41)	(1,266,947.00)		
OTHER FINANCING SOURCES (USES)					
Sale of Capital Assets	-	264,210.50	-		
Issuance of Bonds	-	-	-		
Transfers In (Out)	800,000.00	900,000.00	1,090,000.00		
TOTAL OTHER SOURCES (USES)	800,000.00	1,164,210.50	1,090,000.00		
ESTIMATED ENDING FUND BALANCE	1,278,689.13	967,793.22	790,846.22		

CITY OF WALKER BUDGET FORM
 GRANT DETAIL - GENERAL FUND
 FOR BUDGET YEAR JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

(1) Granting Authority	(2) Description	(3) Source of Funds	(4) Department	(5) Budget Request	(6) Mayor Action
LA Highway Safety Commission	DWI / Seatbelt Safety	Federal	Police	12,873.00	
LA Commission on Law Enforcement	Criminal Patrols	Federal	Police	3,000.00	
CFDA 20.205 - Fed Aid Hwy Program	Safe Routes to School (thru LDOTD) Phase 2	Federal	Streets	245,682.00	
Office of Community Development	LGAP - computer equipment	State	Police	30,000.00	
Land and Water Conservation	Punk Smith Park Playground Equipment (50/50 match)	Federal	Parks	35,000.00	
				326,555.00	

Prepared by
Date

CITY OF WALKER BUDGET FORM
INDIVIDUAL FUND BUDGET - SPECIAL REVENUE FUND
FOR BUDGET YEAR JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

Source Appropriation	Last Completed Year-2010	Current Year-2011	Budget Request-2012	Mayor Action	Comments
BEGINNING FUND BALANCE	870,651.60	1,415,831.48	1,846,437.19		
REVENUE SOURCES					
Taxes	1,045,387.68	1,055,841.56	1,066,400.00		
Interest Income	2,365.35	1,096.68	1,100.00		
Miscellaneous	-	-	-		
TOTAL REVENUE	1,047,753.03	1,056,938.24	1,067,500.00		
EXPENDITURES					
General Expenses	18,771.87	20,082.53	20,700.00		
Debt Service	317,134.60	306,250.00	307,100.00		
TOTAL EXPENDITURES	335,906.47	326,332.53	327,800.00		
EXCESS (DEFICIENCY) REV OVER EXP	711,846.56	730,605.71	739,700.00		
OTHER FINANCING SOURCES (USES)					
Sale of Capital Assets	-	-	-		
Discount on Bond Issuance	-	-	-		
Transfers to Sewer	(166,666.68)	(300,000.00)	(775,000.00)		
Transfers to Streets			(90,000.00)		
TOTAL OTHER SOURCES (USES)	(166,666.68)	(300,000.00)	(865,000.00)		
ESTIMATED ENDING FUND BALANCE	1,415,831.48	1,846,437.19	1,721,137.19		

