

CITY OF WALKER

ORDINANCE # 09-2013-\_\_

September \_\_, 2013

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

**2013- 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, 2013 institutes the following changes:

- i Increase Parks and Recreation engineering fees by \$16,000 for Sidney Hutchinson Park Walking Trail Phase II. Construction of the trail will commence in 2014 funded primarily with a federal grant.
- i Increase Street Department engineering fees by \$10,000 and infrastructure maintenance by \$134,500 for repairs to the Hodges Lane bridge due to Hurricane Isaac. Increase in federal grant revenues by \$15,600 for funds received from FEMA; with an increase in transfers from the ½ Cent Sales Tax fund for the remaining \$128,900 to fund the project.
- i Additional capital outlay request for water department to install water pressure boosting station on Salt Dome Rd to meet minimum pressure of 15 psi at required by Department of Health and Hospitals. Total estimated cost is \$38,700.
- i Increase capital outlay for police department by \$75,200 to allow for the lease purchase of 5 units whereas the original budget allowed for the purchase of 2 units. Increase proceeds from debt by \$155,200 to account for the loan from the municipal lease program. Increase debt service by \$8,300 to account for the initial lease payment.
- i Minor adjustments between departments to allow General and Administrative to absorb \$12,800 of the 5% expenditure reductions imposed on all departments with budget amendment no. 1 where certain departments were not able to absorb the entire reduction within their respective budgets.
- i Adjust General and Special Revenue funds beginning fund balances and Enterprise fund beginning net assets to agree with the ending fund balances and net assets as per the audit for the year ended December 31, 2012.

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 \_\_<sup>th</sup> day of September 2013.

\_\_\_\_\_  
Mayor Rick Ramsey

ATTEST:

\_\_\_\_\_  
Myra Streeter, Clerk  
CMC; CMA; CAA

City of Walker  
General Fund  
Budget Amendment No. 2  
Ordinance # 09-2013-\_\_\_\_  
Adopted September \_\_\_\_, 2013  
For the Year Ended December 31, 2013

	<u>Current Budget</u>	<u>Amendment Inc (Dec)</u>	<u>Amended Budget</u>
<u>Revenues</u>			
Taxes	\$ 2,889,500.00	\$ -	\$ 2,889,500.00
Licenses and Permits	415,400.00	-	415,400.00
Fines and Forfeits	677,700.00	-	677,700.00
Interest Income	12,700.00	-	12,700.00
Fees	117,900.00	-	117,900.00
Intergovernmental	698,103.00	15,600.00	713,703.00
Concessions	61,400.00	-	61,400.00
Miscellaneous	17,500.00	-	17,500.00
Total Revenues	<u>4,890,203.00</u>	<u>15,600.00</u>	<u>4,905,803.00</u>
<u>Expenditures</u>			
General and Administrative	1,573,140.00	(12,800.00)	1,560,340.00
Animal Control	182,080.00	500.00	182,580.00
Parks and Recreation	316,270.00	16,000.00	332,270.00
Police Department	2,088,517.00	3,300.00	2,091,817.00
Street Department	1,315,500.00	148,500.00	1,464,000.00
Capital Outlay	514,350.00	75,200.00	589,550.00
Debt Service	-	8,300.00	8,300.00
Total Expenditures	<u>5,989,857.00</u>	<u>239,000.00</u>	<u>6,228,857.00</u>
Excess (Deficiency) of Revenues over Exenditures	(1,099,654.00)	(223,400.00)	(1,323,054.00)
<u>Other Financing Sources (Uses)</u>			
Sale of Capital Assets	25,000.00	-	25,000.00
Proceeds from Debt	-	155,200.00	155,200.00
Transfers In	1,012,000.00	128,900.00	1,140,900.00
Net Change in Fund Balance	(62,654.00)	<u>60,700.00</u>	(1,954.00)
Fund Balance at Beginning of Year	<u>1,256,088.85</u>		<u>998,629.26</u>
Fund Balance at End of Year	<u>\$ 1,193,434.85</u>		<u>\$ 996,675.26</u>



City of Walker  
Special Revenue Fund  
Budget Amendment No. 2  
Ordinance # 09-2013-\_\_\_\_  
Adopted September \_\_\_\_, 2013  
For the Year Ended December 31, 2013

	<u>Current Budget</u>	<u>Amendment Inc (Dec)</u>	<u>Amended Budget</u>
<u>Revenues</u>			
Taxes	\$ 1,208,200.00	\$ -	\$ 1,208,200.00
Interest Income	<u>2,900.00</u>	<u>-</u>	<u>2,900.00</u>
Total Revenues	<u>1,211,100.00</u>	<u>-</u>	<u>1,211,100.00</u>
<u>Expenditures</u>			
General Expenses	22,000.00	-	22,000.00
Debt Service	<u>300,400.00</u>	<u>-</u>	<u>300,400.00</u>
Total Expenditures	<u>322,400.00</u>	<u>-</u>	<u>322,400.00</u>
Excess (Deficiency) of Revenues over Exenditures	888,700.00	-	888,700.00
Other Financing Sources (Uses)			
Transfers Out	<u>(761,700.00)</u>	<u>(128,900.00)</u>	<u>(890,600.00)</u>
Net Change in Fund Balance	127,000.00	<u><u>(128,900.00)</u></u>	(1,900.00)
Fund Balance at Beginning of Year	<u>1,962,119.85</u>		<u>2,005,749.13</u>
Fund Balance at End of Year	<u><u>\$ 2,089,119.85</u></u>		<u><u>\$ 2,003,849.13</u></u>

City of Walker  
Enterprise Fund  
Budget Amendment No. 2  
Ordinance # 09-2013-\_\_\_\_  
Adopted September \_\_\_\_, 2013  
For the Year Ended December 31, 2013

	<u>Current Budget</u>	<u>Amendment Inc (Dec)</u>	<u>Amended Budget</u>
<u>Operating Revenues</u>			
Charges for Services	\$ 5,041,100.00		\$ 5,041,100.00
Waste Management Fees	188,900.00		188,900.00
Delinquent Charges	106,500.00		106,500.00
Miscellaneous Charges	<u>288,100.00</u>		<u>288,100.00</u>
Total Operating Revenues	<u>5,624,600.00</u>	<u>-</u>	<u>5,624,600.00</u>
<u>Operating Expenses</u>			
Gas Department	2,374,850.00	5,000.00	2,379,850.00
Sewer Department	1,465,600.00		1,465,600.00
Water Department	925,350.00		925,350.00
Garbage Department	<u>381,500.00</u>		<u>381,500.00</u>
Total Operating Expenses	<u>5,147,300.00</u>	<u>5,000.00</u>	<u>5,152,300.00</u>
Operating Income (Loss)	477,300.00	(5,000.00)	472,300.00
Add:			
Nonoperating Revenues	128,350.00	-	128,350.00
Transfers In	749,700.00	-	749,700.00
Less:			
Nonoperating Expenses	(189,650.00)	-	(189,650.00)
Transfers Out	<u>(1,000,000.00)</u>	<u>-</u>	<u>(1,000,000.00)</u>
Change Net Assets	165,700.00	<u>(5,000.00)</u>	160,700.00
Net Assets at Beginning of Year	<u>11,422,553.00</u>		<u>10,929,962.00</u>
Net Assets at End of Year	<u>\$ 11,588,253.00</u>		<u>\$ 11,090,662.00</u>

CITY OF WALKER BUDGET FORM  
CAPITAL OUTLAY SCHEDULE - ENTERPRISE

FOR BUDGET YEAR JANUARY 1, 2013 THROUGH DECEMBER 31, 2013

(1)	(2)	(3)	(4)	(5)	(6)	(7)	
Dept	Capital Outlay Item	Account Code	Budget Request	Final Recommended	Budget Adj No 1	Budget Adj No 2	Comments
Gas	Juban Extension		127,000.00	127,000.00	127,000.00	127,000.00	
Gas	Juban Crossing development		67,000.00	67,000.00	67,000.00	67,000.00	
Sewer	UVT photometer		2,300.00	2,300.00	2,300.00	2,300.00	
Sewer	Land		50,000.00	50,000.00	50,000.00	50,000.00	
Sewer	Force Main - funded by 1/2 cent sales tax		500,000.00	500,000.00	500,000.00	500,000.00	
Water	Generator, Well 4		40,000.00	40,000.00	40,000.00	40,000.00	
Water	1/2 Ton Pick-Up		15,000.00	-	-	-	
Water	Insert Valves (10)		25,000.00	25,000.00	25,000.00	25,000.00	
Water	Valve on Mayer St		25,000.00	25,000.00	25,000.00	25,000.00	
Water	Water Tower (engineering only)		1,100,000.00	1,100,000.00	167,500.00	167,500.00	
Water	Water Well (engineering only)		-	-	117,500.00	117,500.00	
Water	Salt Dome Rd Pressure Boosting Station		-	-	-	38,700.00	to meet minimum pressure of 15 psi at required by DHH
	Total Capital Outlay		1,951,300.00	1,936,300.00	1,121,300.00	1,160,000.00	
	Capital Outlay funded by 1/2 cent sales tax		(500,000.00)	(500,000.00)	(500,000.00)	(500,000.00)	
	Net Cash flow from Enterprise Fund		1,451,300.00	1,436,300.00	621,300.00	660,000.00	