CITY OF LEESVILLE

Operating Budget for year ending June 30, 2014

101 W. Lee Street, Leesville, LA 71446 (337)239-2444 (337)238-0464 fax http://www.leesvillela.gov

CITY OF LEESVILLE

Leesville, LA

ANNUAL OPERATING BUDGET

July 1, 2013 – June 30, 2014

ADOPTED MAY 28, 2013

Ordinance No. 19

COUNCIL MEMBERS:

Joe McKee	Council At Large
Alice Guess	Council At Large
Pat Martinez	District #1
Willie Mae Kennedy	District #2
Danny Dowd	District #3
Mike Elliott	District #4

Natasha Wilkerson
Clerk of the Council

Robert Rose
Mayor

Jack Simms Jr.
City Attorney

Courtney Christian
City Administrator

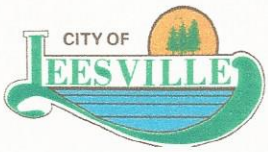
Megan O'Banion
Finance Director

TABLE OF CONTENTS

	Page
INTRODUCTION:	1-2
GENERAL FUND:	3-7
SALES TAX FUND:	8-10
SPECIAL REVENUE FUNDS:	11-17
PROPRIETARY FUNDS:	18-19

MAYOR
C. Robert Rose

CITY ADMINISTRATOR
Courtney Christian



101 WEST LEE STREET
LEESVILLE, LA 71446
PHONE (337) 239-2444
FAX (337) 238-0464
www.leesvillela.gov

COUNCIL MEMBERS
Pat Martinez
Willie Mae Kennedy
Danny Dowd
W. Michael Elliott
Alice Guess
Joe McKee

May 13, 2013

The Honorable Robert Rose
Mayor, City of Leesville
101 W. Lee Street
Leesville, LA 71446

RE: 2013/2014 Operating Budget

Dear Mayor and Council Members:

The budgeted revenues for the City of Leesville FY 2013/2014 are $15,963,298. This $15,963,298 in revenue is comprised of Sales Tax, which comprises 27% of total revenue. Water and Sewer Fees comprise 17% of total revenue. Ad valorem Taxes, Franchise Taxes, Occupational Licenses, Fines and Forfeitures, Grants, and various other revenues constitute the remainder.

The budgeted expenditures for FY 2013/2014 are $15,480,276. This gives the City a total city surplus of $483,022. A balanced budget is a budget with total expenditures not exceeding total estimated funds available for the ensuing fiscal year. Each fund presented in this budget document has met the definition of a balanced budget according to state law.

The anticipated General Fund expenditures are $2,272,918. This includes the Administrative Department $176,655; Executive Department $82,273; Legal Department $69,076; General Government $321,400; Finance Department $229,524; Street Department $1,093,624; Airport $188,573; Planning Department $93,090; and Civil Service Board $18,703. Beginning General Fund Balance is $62,767 with an ending Fund Balance of $99,388.

The anticipated Sales Tax Fund expenditures are $453,603. This includes General Government $109,003; Leisure Pool $39,651; MLK Center $133,455; Rec Complex $43,325; and Golf Course $128,169. Beginning Sales Tax Fund Balance is $686,370 with an ending Fund Balance of $725,550.

The anticipated Public Safety Fund expenditures are $3,704,867. Beginning Public Safety Fund Balance is $278,821 with an ending Fund Balance of $318,654.

The anticipated Utility Fund expenditures are $8,202,540. This includes Sewer $4,114,968; Wastewater $368,428; and Water $3,719,144.

Our proposed operating budget is an increase of $5,300,406 over the 2012/2013 budget year. Expenses related to our Water System Rehabilitation project total $2,480,000 or 47% of this increase. Expenses related to the Hwy 467 Extension project total $2,900,000 or 55% of this increase. The city will receive a combination of grants and loans to fund these projects.

Sincerely,

Megan O'Banion

Megan O'Banion
Finance Director

City of Leesville

General Fund

ACCOUNT #	DESCRIPTION	2012-2013 ADOPTED BUDGET	ACTUAL AS OF 3/30/13	ADDITIONAL PROJECTED THRU 06/30/13	TOTAL PROJECTED 2012-2013	% INCREASE 2013 PROJ VS 2013 BUDGET	2013-2014 PROPOSED BUDGET	% INCREASE 2014 PROJ VS 2013 PROJ
	GENERAL FUND REVENUES							
001-4301-000-00000	GENERAL PROPERTY TAXES	769,564	$ 769,894	0	769,894	0%	772,000	0%
001-4303-000-00000	FRANCHISE TAXES	550,000	400,702	149298	550,000	0%	550,000	0%
001-4307-000-00000	OCCUPATIONAL LICENSES	382,000	326,236	55764	382,000	0%	382,000	0%
001-4307-000-02000	OCC LICENSE PENALTIES	1,545	-	1545	1,545	0%	1,545	0%
001-4309-000-00000	CONDEMNATION REVENUE	0	19,383	0	19,383	0%	0	-100%
001-4310-000-00000	BUILDING PERMITS	10,000	7,147	2382	9,529	-5%	10,000	5%
001-4311-000-00000	MOVING PERMITS	500	550	100	650	30%	600	-8%
001-4316-000-00000	DEMOLITION FEES	500	600	100	700	40%	600	-14%
001-4317-000-00000	ELECTRICAL INSPECTION FEES	7,500	5,860	1950	7,810	4%	8,000	2%
001-4318-000-00000	GAS & SEWER INSPECTION FEES	2,750	2,131	710	2,841	3%	3,000	6%
001-4319-000-00000	GRASS CUTTING FEES	7,500	7,642	1000	8,642	15%	7,500	-13%
001-4321-000-00000	BEER TAX	24,000	17,627	5875	23,502	-2%	26,250	12%
001-4324-000-00000	INTEREST INCOME	360	384	128	512	42%	360	-30%
001-4326-000-00000	SUNDRY RECEIPTS	11,000	10,887	250	11,137	1%	6,000	-46%
001-4329-000-00000	PROP TAX PENALTIES/INTEREST	12,000	7,961	0	7,961	-34%	8,000	0%
001-4330-000-00000	N.S.F. CHARGES	2,500	1,171	300	1,471	-41%	2,500	70%
001-4332-000-00000	MOWING STATE HIGHWAY	9,109	4,595	4505	9,100	0%	9,109	0%
001-4338-000-54080	PROCEEDS FROM LOC	139,572	139,572	0	139,572	0%	0	-100%
001-4350-000-00000	HISTORIC DISTRICT COLLECTIONS	100	0	0	0	-100%	100	0%
001-4352-000-00000	OPERATING TRANSFER IN	22,116	0	22116	22,116	0%	0	-100%
001-4353-000-00000	APPROPRIATION FROM WATER FUND	0	0	0	0	0%	100,000	0%
001-4354-000-00000	APPROPRIATION FROM SALES TAX	700,000	525,000	75000	600,000	-14%	665,000	11%
001-4361-000-00000	AIRPORT HANGAR RENT	30,000	21,654	7000	28,654	-4%	28,000	-2%
001-4362-000-00000	AIRPORT FUEL REVENUE	135,000	103,259	34000	137,259	2%	143,000	4%
001-4362-100-00000	AIRPORT VENDOR COMPENSATION	0	3	9	12	0%	36	200%
001-4363-000-00000	AIRPORT MISC REVENUE	20,000	500	0	500	-98%	20,000	3900%
001-4364-000-00000	AIRPORT MAINT GRANT REV	2,212	2,212	0	2,212	0%	2,000	-10%
001-4364-000-10000	AIRPORT STATE GRANT REV	39,074	39,074	0	39,074	0%	0	-100%
001-4365-000-00000	VIDEO BINGO PROCEEDS	65,000	51,446	16500	67,946	5%	70,000	3%
001-4368-000-00000	HUD PILOT	33,119	33,119	0	33,119	0%	30,000	-9%
001-4400-000-00000	ECONOMIC DEVELOPMENT GRANT	15,000	0	0	0	-100%	0	0%
001-4800-000-00000	STREET DEPT. MISC REVENUE	789	789	0	789	0%	0	-100%
	TOTAL	2,992,810	2,499,398	378,532	2,877,930	-4%	2,845,600	-1%
	EXPENDITURES BY DEPARTMENT							
	ADMINISTRATIVE	176,335	125,094	49,589	174,683		176,655	
	EXECUTIVE	91,860	64,509	19,942	84,451		82,273	
	LEGAL	75,534	73,202	9,193	82,395		69,076	
	GENERAL GOVERNMENT	929,178	852,567	70,097	922,664		857,461	
	FINANCE DEPARTMENT	221,152	160,399	53,667	214,066		229,524	
	STREET DEPARTMENT	1,073,871	834,185	218,732	1,052,917		1,093,624	
	AIRPORT	229,613	185,549	45,618	231,167		188,573	
	PLANNING	59,493	31,177	25,679	56,856		93,090	
	CIVIL SERVICE BOARD	20,219	14,048	5,858	19,906		18,703	
	TOTAL	**2,877,255**	**2,340,728**	**498,374**	**2,839,103**		**2,808,979**	
	EXPENDITURES BY CLASSIFICATION							
	SALARIES	816,136	587,051	222,007	809,058		867,449	
	EMPLOYEE BENEFITS	244,092	172,479	62,006	234,486		226,201	
	TRAINING	6,200	5,395	805	6,200		7,800	
	GENERAL OPERATION	865,200	672,760	168,390	841,150		775,028	
	EQUIPMENT & MAINTENANCE	323,247	317,440	8,440	325,880		307,400	
	DEBT SERVICE	62,061	39,251	22,760	62,011		62,540	
	APPROPRIATIONS	535,319	521,353	13,966	535,319		536,061	
	OTHER	25,000	25,000	0	25,000		26,500	
	TOTAL	**2,877,255**	**2,340,728**	**498,374**	**2,839,103**		**2,808,979**	

ACCOUNT #	DESCRIPTION	2012-2013 ADOPTED BUDGET	ACTUAL AS OF 3/30/13	ADDITIONAL PROJECTED THRU 06/30/13	TOTAL PROJECTED 2012-2013	% INCREASE 2013 PROJ VS 2013 BUDGET	2013-2014 PROPOSED BUDGET	% INCREASE 2014 PROJ VS 2013 PROJ
ADMINISTRATIVE DEPARTMENT								
001-5402-100-00000	SALARIES & WAGES	108,800	76,099	32,701	108,800	0%	118,452	9%
001-5402-130-00000	CAR LEASE	5,422	2,822	2,600	5,422	0%	9,750	80%
001-5402-140-00000	PAYROLL TAXES	10,160	8,078	2,082	10,160	0%	9,300	-8%
001-5402-160-00000	RETIREMENT	19,000	12,883	6,117	19,000	0%	9,476	-50%
001-5402-165-00000	DEFERRED COMP	0	0	0	0	0%	2,666	0%
001-5402-170-00000	HOSPITALIZATION INSURANCE	6,400	3,993	972	4,965	-22%	3,885	-22%
001-5402-175-00000	LIFE INSURANCE	153	110	43	153	0%	285	86%
001-5402-180-00000	WORKER'S COMP INS.	900	615	285	900	0%	841	-7%
001-5402-210-00000	TRAVEL EXPENSE	2,000	1,861	139	2,000	0%	2,000	0%
001-5402-310-00000	OFFICE SUPPLIES	6,000	2,812	2,750	5,562	-7%	2,500	-55%
001-5402-340-00000	TELEPHONE & UTILITIES	8,500	6,619	1,900	8,519	0%	8,500	0%
001-5402-400-00000	OPERATING SUPPLIES	9,000	9,202	0	9,202	2%	9,000	-2%
TOTAL ADMIN		176,335	125,094.00	49,588.73	174,682.73	-1%	176,655	1%

Admin Narrative

Salaries & Benefits reflects full staff of 1 City Administrator, 1 City Clerk, and 1 Executive Assistant. The Car Lease represents a car allowance for the City Administrator.

EXECUTIVE DEPARTMENT								
001-5403-100-00000	SALARIES & WAGES	55,000	40,567	14,433	55,000	0%	55,000	0%
001-5403-140-00000	PAYROLL TAXES	5,300	3,652	1,648	5,300	0%	4,320	-18%
001-5403-180-00000	WORKER'S COMP INS.	2,900	2,154	746	2,900	0%	2,853	-2%
001-5403-210-00000	TRAVEL EXPENSE	7,500	6,938	562	7,500	0%	7,500	0%
001-5403-300-00000	PUBLIC RELATIONS	15,000	6,591	1,000	7,591	-49%	6,000	-21%
001-5403-320-00000	VEHICLE LEASE	6,160	4,607	1,553	6,160	0%	6,600	7%
TOTAL EXECUTIVE		91,860	64,509	19,942	84,451	-8%	82,273	-3%

Executive Narrative

Salaries reflects pay for the Mayor and 6 City Council Members. Vehicle Lease represents a car allowance for the Mayor.

LEGAL DEPARTMENT								
001-5404-100-00000	SALARIES & WAGES	32,422	24,115	8,307	32,422	0%	36,000	11%
001-5404-140-00000	PAYROLL TAXES	2,800	2,032	768	2,800	0%	2,826	1%
001-5404-180-00000	WORKER'S COMP INS.	312	194	118	312	0%	250	-20%
001-5404-800-00000	MISC LEGAL FEES	40,000	46,861	0	46,861	17%	30,000	-36%
TOTAL LEGAL		75,534	73,202	9,193	82,395	9%	69,076	-16%

Legal Narrative

Legal Dept. budget reflects expenses of 1 City Attorney.

ACCOUNT #	DESCRIPTION	2012-2013 ADOPTED BUDGET	ACTUAL AS OF 3/30/13	ADDITIONAL PROJECTED THRU 06/30/13	TOTAL PROJECTED 2012-2013	% INCREASE 2013 PROJ VS 2013 BUDGET	2013-2014 PROPOSED BUDGET	% INCREASE 2014 PROJ VS 2013 PROJ
GENERAL GOVERNMENT								
001-5045-470-00000	FORT POLK PROGRESS	25,000	25,000	0	25,000	0%	25,000	0%
001-5405-181-00000	LIABILITY INSURANCE	30,000	10,495	3,500	13,995	-53%	25,000	79%
001-5405-230-00000	UNIFORMS	16,000	12,851	3,250	16,101	1%	12,000	-25%
001-5405-310-00000	OFFICE SUPPLIES	2,500	1,155	500	1,655	-34%	0	-100%
001-5405-340-00000	UTILITIES	6,000	4,323	1,441	5,764	-4%	6,000	4%
001-5405-360-00000	PUBLICATION	16,000	10,784	3,600	14,384	-10%	16,000	11%
001-5405-370-00000	DUES	2,500	1,695	800	2,495	0%	2,500	0%
001-5405-380-00000	CITY HALL BEAUTIFICATION	3,000	1,034	500	1,534	-49%	2,000	30%
001-5405-390-00000	EMP DRUG TESTING	3,400	3,300	1,100	4,400	29%	3,500	-20%
001-5405-400-00000	OPERATING SUPPLIES	30,000	22,870	5,000	27,870	-7%	28,000	0%
001-5405-410-00000	POSTAGE	10,000	12,283	2,000	14,283	43%	10,000	-30%
001-5405-440-00000	MERCHANT (CREDIT CARD) FEES	7,500	6,262	2,087	8,349	11%	7,600	-9%
001-5405-450-00000	TRANSFER OUT TO GO BONDS	160,400	156,260	4,140	160,400	0%	160,966	0%
001-5405-460-00000	APPRO TO MAIN STREET PROGRAM	39,304	29,478	9,826	39,304	0%	39,480	0%
001-5405-470-00000	APPRO OF PROP TAX TO SEWER	335,615	335,615	0	335,615	0%	335,615	0%
001-5405-500-00000	BUILDING MAINTENANCE	12,000	12,727	0	12,727	6%	12,000	-6%
001-5405-510-00000	BUILDING RENO (CITY HALL)	900	0	0	0	-100%	1000	0%
001-5405-520-00000	COMPUTER & SOFTWARE MAINT	27,000	3,965	24,000	27,965	4%	27,000	-3%
001-5405-550-00000	EQUIPMENT MAINTENANCE	800	0	0	0	-100%	800	0%
001-5405-600-00000	CLERK OF COURT EXPENSE	2,500	3,510	1,170	4,680	87%	3,000	-36%
001-5405-620-00000	AUDIT AND ACCOUNTING	80,445	88,445	0	88,445	10%	60,000	-32%
001-5405-640-00000	VETERAN'S SERVICE OFFICER	2,000	1,620	540	2,160	8%	2,000	-7%
001-5405-650-00000	ANNEXATION RELATED COSTS	9,000	7,254	2,418	9,672	7%	7,500	-22%
001-5405-700-00000	EQUIPMENT LEASE	0	(232)	0	(232)	0%	0	-100%
001-5405-740-00000	GEN EXPENSE - CAPITAL OUTLAY	9,100	9,100	0	9,100	0%	45,000	395%
001-5405-800-00000	MISCELLANEOUS	30,000	33,864	0	33,864	13%	10,000	-70%
001-5405-810-00000	DUMPSTER SER/MUNICIPAL BLDG	1,900	1,512	504	2,016	6%	2,000	-1%
001-5405-840-00000	EXCESS REV SERIES A&B	7,061	7,061	0	7,061	0%	0	-100%
001-5405-850-00000	CEMETERY EXPENSE	6,000	1,520	2,200	3,720	-38%	3,000	-19%
001-5405-870-00000	CORONOR/AUTOPSY EXPENSE	6,000	4,563	1,521	6,084	1%	6,000	-1%
001-5405-950-00000	BAD DEBT	3,000	0	0	0	-100%	3,000	0%
001-5405-975-00000	TOWERING PINES EXP	44,253	44,253	0	44,253	0%	0	-100%
001-5405-980-00000	MAYOR'S WOMENS COMMISSION	0	0	0	0	0%	1,000	0%
001-5405-985-00000	MAYOR'S YOUTH COUNCIL	0	0	0	0	0%	500	0%
TOTAL GENERAL GOVERNMENT		929,178	852,567	70,097	922,664	-1%	857,461	-7%

General Government Narrative

The increase in Capital Outlay represents funds to assist in the move to the State School. The Excess Revenue Bonds Series A & B were paid off in the 2013 fiscal year and therefore the expense account will be closed for the 2014 fiscal year.

ACCOUNT #	DESCRIPTION	2012-2013 ADOPTED BUDGET	ACTUAL AS OF 3/30/13	ADDITIONAL PROJECTED THRU 06/30/13	TOTAL PROJECTED 2012-2013	% INCREASE 2013 PROJ VS 2013 BUDGET	2013-2014 PROPOSED BUDGET	% INCREASE 2014 PROJ VS 2013 PROJ
FINANCE DEPARTMENT								
001-5406-100-00000	SALARIES AND WAGES	147,500	107,084	37,000	144,084	-2%	159,000	10%
001-5406-130-00000	CAR LEASE	300	100	100	200	-33%	650	225%
001-5406-140-00000	PAYROLL TAXES	12,400	8,412	3,200	11,612	-6%	12,500	8%
001-5406-160-00000	RETIREMENT	24,842	16,962	6,500	23,462	-6%	11,851	-49%
001-5406-165-00000	DEFERRED COMP	0	0	0	0	0%	2,213	0%
001-5406-170-00000	HOSPITALIZATION	7,260	5,497	1,943	7,440	2%	16,560	123%
001-5406-175-00000	LIFE INSURANCE	280	171	53	224	-20%	280	25%
001-5406-180-00000	WORKERS COMP	2,970	1,842	700	2,542	-14%	2,970	17%
001-5406-310-00000	OFFICE SUPPLIES	6,600	4,323	1,000	5,323	-19%	5,500	3%
001-5406-340-00000	UTILITIES AND TELEPHONE	7,000	5,387	1,800	7,187	3%	7,000	-3%
001-5406-350-00000	TRAINING/TRAVEL	3,000	2,654	346	3,000	0%	3,000	0%
001-5406-400-00000	OPERATING SUPPLIES	9,000	7,967	1,025	8,992	0%	8,000	-11%
TOTAL FINANCE		221,152	160,399	53,667	214,066	-3%	229,524	7%

Finance Narrative

Salaries & Benefits reflects full staff of a full-time Finance Director, full-time Accounting Manager, full-time Accounts Payable Clerk, full-time Custodian, full-time Cashier, & part-time Cashier. Car Lease represents a car allowance for errands run by our full-time Cashier.

ACCOUNT #	DESCRIPTION	2012-2013 ADOPTED BUDGET	ACTUAL AS OF 3/30/13	ADDITIONAL PROJECTED THRU 06/30/13	TOTAL PROJECTED 2012-2013	% INCREASE 2013 PROJ VS 2013 BUDGET	2013-2014 PROPOSED BUDGET	% INCREASE 2014 PROJ VS 2013 PROJ
STREETS								
001-5408-100-00000	SALARIES & WAGES	315,000	230,942	79,000	309,942	-2%	341,884	10%
001-5408-120-00000	OVERTIME	8,000	8,586	1,000	9,586	20%	8,000	-17%
001-5408-140-00000	PAYROLL TAXES	28,000	19,830	6,700	26,530	-5%	27,623	4%
001-5408-150-00000	INTEREST	5,000	3,140	1,860	5,000	0%	5,000	0%
001-5408-155-00000	LOC PRINCIPAL	50,000	29,050	20,900	49,950	0%	57,540	15%
001-5408-160-00000	RETIREMENT	53,550	37,929	13,000	50,929	-5%	27,351	-46%
001-5408-165-00000	DEFERRED COMP	0	0	0	0	0%	10,150	0%
001-5408-170-00000	HOSPITALIZATION INSURANCE	25,000	19,025	6,873	25,898	4%	35,949	39%
001-5408-175-00000	LIFE INSURANCE	975	752	249	1,001	3%	1127	13%
001-5408-180-00000	WORKER'S COMP INSURANCE	67,403	47,231	16,000	63,231	-6%	61,000	-4%
001-5408-181-00000	LIABILITY INSURANCE	9,600	4,747	1,600	6,347	-34%	9,000	42%
001-5408-220-00000	TRAINING	0	0	0	0	0%	2,000	0%
001-5408-315-00000	HURRICANE ISAAC EXP 2011	434	434	0	434	0%	0	-100%
001-5408-340-00000	TELEPHONE & UTILITIES	95,000	82,726	27,000	109,726	16%	102,000	-7%
001-5408-400-00000	OPERATING SUPPLIES	74,351	48,662	20,000	68,662	-8%	72,000	5%
001-5408-420-00000	GASOLINE AND OIL	50,000	27,139	10,000	37,139	-26%	43,000	16%
001-5408-550-00000	REPAIRS AND MAINTENANCE	50,000	43,648	7,000	50,648	1%	50,000	-1%
001-5408-740-00000	CAPITAL OUTLAY	165,000	211,007	0	211,007	28%	170,000	-19%
001-5408-750-00000	EQUIPMENT LEASES	43,000	0	0	0	-100%	33,000	0%
001-5408-810-00000	DUMPSTER SERVICE	6,500	4,428	1,550	5,978	-8%	6,500	9%
001-5408-820-00000	CONDEMNATION	27,000	14,850	6,000	20,850	-23%	30,000	44%
001-5408-900-00000	BEAUTIFICATION	58	58	0	58	0%	500	762%
TOTAL STREET DEPT		1073871	834,185	218,732	1,052,917	-2%	1,093,624	4%

Leesville Street Department Narrative

Salaries reflects a 3% wage increase for all Street Dept. employees. Training has been added to better equip our employees on concrete work and laying asphalt. Capital Outlay represents funds to buy a new chainsaw, three weedeaters, zero-turn mower, backhoe, and skidsteer. The increase in Beautification represents grass seed for use after water leak repair. Other minor increases are the result of inflation.

ACCOUNT #	DESCRIPTION	2012-2013 ADOPTED BUDGET	ACTUAL AS OF 3/30/13	ADDITIONAL PROJECTED THRU 06/30/13	TOTAL PROJECTED 2012-2013	% INCREASE 2013 PROJ VS 2013 BUDGET	2013-2014 PROPOSED BUDGET	% INCREASE 2014 PROJ VS 2013 PROJ
AIRPORT								
001-5409-100-00000	SALARIES & WAGES	30,000	23,886	7,962	31,848	6%	30,000	-6%
001-5409-140-00000	PAYROLL TAXES	2,400	1,964	655	2,619	9%	2,400	-8%
001-5409-175-00000	LIFE INSURANCE	0	20	(20)	0	0%	0	0%
001-5409-180-00000	WORKER'S COMP INSURANCE	300	169	56	225	-25%	220	-2%
001-5409-181-00000	LIABILITY INSURANCE	5,000	3,763	1,254	5,017	0%	5,000	0%
001-5409-340-00000	UTILITIES/TELEPHONE	13,500	10,224	3,408	13,632	1%	13,500	-1%
001-5409-400-00000	OPERATING SUPPLIES	4,000	3,304	700	4,004	0%	4,000	0%
001-5409-420-00000	FUEL & OIL PURCHASE	112,274	84,603	27,500	112,103	0%	116,142	4%
001-5409-440-00000	CREDIT CARD FEES	2,900	1,769	700	2,469	-15%	4,719	91%
001-5409-550-00000	REPAIRS AND MAINTENANCE	8,000	6,810	1,200	8,010	0%	8,000	0%
001-5409-740-00000	CAPITAL OUTLAY	46,647	46,647	0	46,647	0%	0	-100%
001-5409-750-00000	FULE PUMP COMPLIANCE	1,550	108	1,442	1,550	0%	1,550	0%
001-5409-810-00000	DUMPSTER SERVICE	1,542	1,157	386	1,543	0%	1,542	0%
001-5409-900-00000	NDB MAINTENANCE	1,500	1,125	375	1,500	0%	1,500	0%
TOTAL AIRPORT		229613	185,549	45,618	231,167	1%	188573	-18%

Leesville City Airport Narrative

Revenue:

Hanger rent reflects continued full occupancy. Fuel Sales reflect increase in sales to Professional Aeronautics Academy. Fuel sale revenue will remain relatively flat until we can increase the number of based aircraft with additional hangars. Ramp/Hangar fees unchanged and is based on projected agricultural operations. State Maintenance reimbursement estimate is based on 50% reimbursement for airport runway, lighting system, navigational aids and grounds maintenance. Miscellaneous Revenue reflects the sale of timber at the airport.

Expenditures:

There is an increase in fuel purchases to meet demand. All other expenditure estimates are unchanged.

ACCOUNT #	DESCRIPTION	2012-2013 ADOPTED BUDGET	ACTUAL AS OF 3/30/13	ADDITIONAL PROJECTED THRU 06/30/13	TOTAL PROJECTED 2012-2013	% INCREASE 2013 PROJ VS 2013 BUDGET	2013-2014 PROPOSED BUDGET	% INCREASE 2014 PROJ VS 2013 PROJ
PLANNING BUDGET								
001-5410-100-00000	SALARIES AND WAGES	45,000	22,841	22,159	45,000	0%	47,500	6%
001-5410-140-00000	PAYROLL TAXES	3,600	1,880	1,720	3,600	0%	3,800	6%
001-5410-160-00000	RETIREMENT	1,700	0	0	0	-100%	1,400	0%
001-5410-165-00000	DEFERRED COMP	0	0	0	0	0%	400	0%
001-5410-170-00000	HOSPITALIZATION	0	0	0	0	0%	1915	0%
001-5410-180-00000	WORKER'S COMP INS.	2,200	2,506	850	3,356	53%	3,500	4%
001-5410-200-00000	TRAVEL EXPENSE	1,200	880	320	1,200	0%	800	-33%
001-5410-310-00000	OPERATING SUPPLIES	3,000	2,610	390	3,000	0%	2,750	-8%
001-5410-340-00000	TELEPHONE/UTILITIES	2,093	0	0	0	-100%	1,425	0%
001-5410-550-00000	REPAIRS AND MAINT.	700	460	240	700	0%	600	-14%
001-5410-800-00000	ATTORNEY FEES	0	0	0	0	0%	0	0%
001-5410-850-00000	MISC EXPENSE	0	0	0	0	0%	0	0%
001-5410-950-00000	CPEX CONTRACT	0	0	0	0	0%	29000	0%
TOTAL PLANNING		59493	31,177	25,679	56,856	-4%	93090	64%

Planning Budget Narrative

The increase in Salaries reflects the City's portion of a new joint planner. The CPEX contract is the shared use of a land use toolkit for the Economic Development Plan. All other expenses reflect minor changes.

CIVIL SERVICE BOARD								
001-5411-100-00000	SALARIES AND WAGES	9,000	6,551	2,449	9,000	0%	8,200	-9%
001-5411-140-00000	PAYROLL TAXES	754	531	223	754	0%	644	-15%
001-5411-180-00000	WORKERS COMPENSATION	65	46	19	65	0%	59	-9%
001-5411-310-00000	OFFICE SUPPLIES	200	29	50	79	-60%	100	26%
001-5411-340-00000	TELEPHONE/UTILITIES	2,500	1,851	617	2,468	-1%	2,400	-3%
001-5411-400-00000	OPERATING SUPPLIES	500	249	100	349	-30%	300	-14%
001-5411-800-00000	LEGAL FEES	7,200	4,789	2,400	7,189	0%	7,000	-3%
TOTAL CIVIL SERVICE BOARD		20219	14,048	5,858	19,906	-2%	18703	-6%
TOTAL GENERAL FUND EXPENSES		2,877,255	2,340,728	498,374	2,839,103	-1%	2,808,979	-1%
EXCESS OF REV & OTHER SOURCES OVER EXP		**115,555**	**158,670**	**(119,842)**	**38,827**	**-66%**	**36,621**	**-6%**

City of Leesville

Sales Tax Fund

SALES TAX FUND

ACCOUNT #	DESCRIPTION	2012-2013 ADOPTED BUDGET	ACTUAL AS OF 3/30/13	ADDITIONAL PROJECTED THRU 06/30/13	TOTAL PROJECTED 2012-2013	% INCREASE 2013 PROJ VS 2013 BUDGET	2013-2014 PROPOSED BUDGET	% INCREASE 2014 PROJ VS 2013 PROJ
102 SALES TAX REVENUES								
102-4302-000-00000	SALES TAX COLLECTED	2,800,000	2,012,519	850,000	2,862,519	2%	2,895,000	1%
102-4303-000-00000	RECREATION INCOME	43,000	25,688	9,000	34,688	-19%	40,000	15%
102-4304-000-00000	ADVERTISING SIGNS	100	3,900	0	3,900	3800%	3900	0%
102-4306-000-00000	REC CONCESSION LEASE	500	240	260	500	0%	500	0%
102-4311-000-00000	GOLF COURSE MISC REVENUE	0	(15)	0	(15)	0%	0	-100%
102-4315-000-00000	POOL GATE RECEIPTS & RENTALS	15,000	6,887	8,000	14,887	-1%	15,000	1%
102-4320-000-00000	POOL CONCESSION INCOME	3,500	1,950	1,600	3,550	1%	900	-75%
102-4324-000-00000	INTEREST EARNED	6,000	4,896	1,600	6,496	8%	6,000	-8%
102-4325-000-00000	PROCEEDS FROM SALE OF LAND	40,000	350	0	350	-99%	0	-100%
102-4326-000-00000	N/C BUILDING RENTAL	1,000	1,250	0	1,250	25%	1,500	20%
TOTAL SALES TAX REVENUES		2909100	2,057,664	870,460	2,928,124	1%	2962800	1%
	EXPENDITURES BY DEPARTMENT							
	GENERAL GOVERNMENT	94,505	62,185	26,712	88,897		109,003	
	LEISURE POOL	43,900	29,406	11,500	40,906		39,651	
	MLK CENTER	144,487	92,766	30,108	122,874		133,455	
	REC COMPLEX	41,150	32,918	9,790	42,708		43,325	
	GOLF COURSE	160,875	84,821	25,697	110,518		128,169	
	APPROPRIATIONS	2,360,500	1,690,126	648,874	2,339,000		2,470,017	
	TOTAL	**2,845,417**	**1,992,222**	**752,681**	**2,744,903**		**2,923,620**	
	EXPENDITURES BY CLASSIFICATION							
	SALARIES	214,999	148,056	46,710	194,766		201,194	
	EMPLOYEE BENEFITS	49,367	37,403	14,810	52,213		54,357	
	GENERAL OPERATION	142,251	99,106	38,437	137,543		155,052	
	EQUIPMENT & MAINTENANCE	78,300	17,484	3,850	21,334		43,000	
	APPROPRIATIONS	2,360,500	1,690,126	648,874	2,339,000		2,470,017	
	TOTAL	**2,845,417**	**1,992,175**	**752,681**	**2,744,856**		**2,923,620**	

ACCOUNT #	DESCRIPTION	2012-2013 ADOPTED BUDGET	ACTUAL AS OF 3/30/13	ADDITIONAL PROJECTED THRU 06/30/13	TOTAL PROJECTED 2012-2013	% INCREASE 2013 PROJ VS 2013 BUDGET	2013-2014 PROPOSED BUDGET	% INCREASE 2014 PROJ VS 2013 PROJ
102 SALES TAX EXPENSES								
APPROPRIATIONS								
102-5403-000-00100	APP TO GEN FUND	700,000	525000	75000	600000	-14%	665,000	11%
102-5403-000-12200	APP TO PUBLIC SAFETY	1,355,000	945000	485000	1430000	6%	1,525,000	7%
102-5403-000-30600	APP TO SALES TAX RESERVE	230,000	172126	57874	230000	0%	234,925	2%
102-5403-000-50400	APP TO INDUS. PARK	75,500	48000	31000	79000	5%	45,092	-43%
TOTAL		2360500	1690126	648874	2339000	-1%	2470017	6%
GENERAL GOVERNMENT								
102-5410-100-00000	SALARIES & WAGES	27,633	18402	9231	27633	0%	40,000	45%
102-5410-140-00000	PAYROLL TAXES	2,106	1289	817	2106	0%	3,140	49%
102-5410-150-00000	INTEREST	0	47	0	47	0%		-100%
102-5410-160-00000	RETIREMENT	4,699	3130	1569	4699	0%	3,200	-32%
102-5410-165-00000	DEFERRED COMP	0	0	0	0	0%	1,200	0%
102-5410-170-00000	HOSPITALIZATION	4,500	3759	2940	6699	49%	11,678	74%
102-5410-175-00000	LIFE INSURANCE	67	10	9	19	-71%	41	113%
102-5410-180-00000	WORKER'S COMP	500	820	546	1366	173%	2244	64%
102-5410-340-00000	TELEPHONE & UTILITES	1,000	0	0	0	-100%	0	0%
102-5410-400-00000	OPERATING SUPPLIES	4,000	149	0	149	-96%	500	237%
102-5410-450-00000	SALES TAX COLLECTION FEES	50,000	34580	11600	46180	-8%	47,000	2%
TOTAL		94505	62185	26712	88897	-6%	109003	23%

General Government Narrative

The increase in Salary & Benefits reflects a full year's worth of benefits for our Parks & Rec Director. He originally came on board a few months into the 2013 fiscal year.

LEISURE POOL								
102-5420-100-00000	SALARIES & WAGES	30,000	17501	0	17501	-42%	3,200	-82%
102-5420-140-00000	PAYROLL TAXES	2,400	1267	0	1267	-47%	255	-80%
102-5420-180-00000	WORKERS COMP INS	2,000	1598	0	1598	-20%	196	-88%
102-5420-400-00000	OPERATING SUPPLIES	9,500	9040	2500	11540	21%	0	-100%
102-5420-500-00000	POOL CONTRACT	0	0	9000	9000	0%	36,000	300%
TOTAL		43900	29406	11500	40906	-7%	39651	-3%

Leisure Pool Narrative

The pool contract and decrease in salaries reflects the cost of contracting out our leisure pool. If a contract is not passed by City Council, amendments will be made.

MLK CENTER								
102-5430-100-00000	SALARIES AND WAGES	67,000	44480	14826	59306	-11%	67000	13%
102-5430-130-00000	CAR LEASE	600	421	140	561	-6%	600	7%
102-5430-140-00000	PAYROLL TAXES	5,360	3215	1072	4287	-20%	5360	25%
102-5430-160-00000	RETIREMENT	8,819	6490	2163	8653	-2%	4483	-48%
102-5430-165-00000	DEFERRED COMP	0	0	0	0	0%	1513	0%
102-5430-170-00000	HOSPITALIZATION INS	18,300	13576	4774	18350	0%	18954	3%
102-5430-175-00000	LIFE INSURANCE	132	146	54	200	52%	193	-4%
102-5430-180-00000	WORKER'S COMP INS	3,350	2524	841	3365	0%	3350	0%
102-5430-181-00000	LIABILITY INSURANCE	660	307	102	409	-38%	660	62%
102-5430-340-00000	TELEPHONE/UTILITIES	10,929	7216	2500	9716	-11%	10500	8%
102-5430-400-00000	OPERATING SUPPLIES	12,495	9487	3000	12487	0%	12000	-4%
102-5430-550-00000	REPAIRS/MAINTENANCE	2,300	265	250	515	-78%	2300	347%
102-5430-740-00000	CAPITAL OUTLAY	13,000	3482	0	3482	-73%	5000	44%
102-5430-810-00000	DUMPSTER SERVICE	1,542	1157	386	1543	0%	1542	0%
TOTAL		144487	92766	30108	122874	-15%	133455	9%

MLK Narrative

Salaries & Benefits reflects full staff of a full-time Director, full-time Rec Assistant, & part-time Rec Assistant. A $1.00/hour raise is included in these figures. Car Lease represents a car allowance for errands run by the Rec Assistant. Capital Outlay is for a 4ft fence to go around the playground equipment.

ACCOUNT #	DESCRIPTION	2012-2013 ADOPTED BUDGET	ACTUAL AS OF 3/30/13	ADDITIONAL PROJECTED THRU 06/30/13	TOTAL PROJECTED 2012-2013	% INCREASE 2013 PROJ VS 2013 BUDGET	2013-2014 PROPOSED BUDGET	% INCREASE 2014 PROJ VS 2013 PROJ
REC COMPLEX								
102-5440-100-00000	SALARIES/WAGES	20,000	16771	5590	22361	12%	22,500	1%
102-5440-140-00000	PAYROLL TAXES	2,000	1495	498	1993	0%	1,995	0%
102-5440-180-00000	WORKER'S COMP INS	1,300	1002	334	1336	3%	1,335	0%
102-5440-260-00000	CAR ALLOWANCE	1,900	1626	540	2166	14%	2,170	0%
102-5440-340-00000	TELEPHONE/UTILITIES	4,500	2924	975	3899	-13%	4,100	5%
102-5440-400-00000	OPERATING SUPPLIES	3,000	2515	485	3000	0%	3,000	0%
102-5440-420-00000	GAS/OIL	3,000	1621	640	2261	-25%	2,500	11%
102-5440-550-00000	REPAIRS/MAINTENANCE	3,000	3079	100	3179	6%	3,200	1%
102-5440-810-00000	DUMPSTER SERVICE	2,450	1884	628	2512	3%	2,525	0%
		41150	32918	9790	42708	4%	43325	1%

Rec Complex Narrative

Salaries & Benefits reflects full staff of 2 part-time grounds keepers. Car Allowance is for grounds keeper for errands.

GOLF COURSE								
102-5450-100-00000	SALARIES & WAGES	54,000	40359	13453	53812	0%	53,534	-1%
102-5450-140-00000	PAYROLL TAXES	4,500	3277	1223	4500	0%	4,210	-6%
102-5450-180-00000	WORKER'S COMP INSURANCE	3,200	2300	900	3200	0%	3,200	0%
102-5450-181-00000	LIABILITY INSURANCE	5,000	2225	750	2975	-41%	4,500	51%
102-5450-340-00000	TELEPHONE	575	489	163	652	13%	725	11%
102-5450-340-10000	UTILITIES	8,000	5449	1816	7265	-9%	8,000	10%
102-5450-400-00000	OPERATING SUPPLIES	15,000	13299	1500	14799	-1%	11,500	-22%
102-5450-420-00000	GASOLINE AND OIL	6,000	3205	1200	4405	-27%	5,400	23%
102-5450-440-00000	MERCHANT (CREDIT CARD) FEES	200	119	45	164	-18%	200	22%
102-5450-500-00000	BUILDING MAINTENANCE	5,000	1693	1000	2693	-46%	3,000	11%
102-5450-550-00000	EQUIPMENT MAINTENANCE	15,000	8965	2500	11465	-24%	13,500	18%
102-5450-740-00000	CAPITAL OUTLAY	40,000	0	0	0	-100%	16,000	0%
102-5450-810-00000	DUMPSTER SERVICE	4,400	3441	1147	4588	4%	4,400	-4%
TOTAL		160875	84821	25697	110518	-31%	128169	16%

Golf Course Narrative

Salaries & Benefits reflects full staff of 1 manager, 1 grounds keeper, and 2 cashiers; all part-time positions. Capital Outlay reflects the cost of replacing the roof on the Country Club building that is in great disrepair.

TOTAL SALES TAX EXPENSES	2,845,417	1,992,222	752,681	2,744,903	-4%	2,923,620	7%
EXCESS OF REV & OTHER SOURCES OVER EXP	63,683	65,442	117,779	183,221	188%	39,180	-79%

City of Leesville

Special Revenue Funds

PUBLIC SAFETY FUND

ACCOUNT #	DESCRIPTION	2012-2013 ADOPTED BUDGET	ACTUAL AS OF 3/30/13	ADDITIONAL PROJECTED THRU 06/30/13	TOTAL PROJECTED 2012-2013	% INCREASE 2013 PROJ VS 2013 BUDGET	2013-2014 PROPOSED BUDGET	% INCREASE 2014 PROJ VS 2013 PROJ
122 PUBLIC SAFETY FUND REVENUES								
122-4301-000-00000	PROCEEDS FROM ASSET DISPOSAL	1,000	1000	0	1000	0%	0	-100%
122-4302-000-00000	SALES TAX COLLECTED	1,400,000	1007259	425000	1432259	2%	1,450,000	1%
122-4306-000-00000	CRIMINAL PATROL GRANT	9,375	2398	3249	5647	-40%	0	-100%
122-4307-000-00000	STATE SUPP PAY - POLICE	144,000	0	0	0	-100%	138,000	0%
122-4308-000-00000	STATE SUPP PAY - FIRE	78,000	0	0	0	-100%	78,000	0%
122-4309-000-00000	WITNESS FEES	15,000	7409	2471	9880	-34%	11,000	11%
122-4311-000-00000	PARKING FINES	2,000	900	100	1000	-50%	2,000	100%
122-4312-000-00000	FINES & FORFEITURES	215,000	176185	54500	230685	7%	400,000	73%
122-4313-000-00000	COURT ASSESSED FEE	30,000	10401	3449	13850	-54%	15,600	13%
122-4314-000-00000	PRE-TRIAL INTERVENTION	17,000	20486	6514	27000	59%	25,000	-7%
122-4325-000-00000	OPERATING TRANSFERS IN	1,355,000	945000	485000	1430000	6%	1,525,000	7%
122-4336-000-00000	HIGHWAY SAFETY GRANT	5,000	2423	2400	4823	-4%	0	-100%
122-4337-000-00000	RED RIVER DELTA TRAINING	500	500	0	500	0%	0	-100%
122-4345-000-00000	BOND HANDLING FEES	16,500	18296	5704	24000	45%	22,500	-6%
122-4348-000-00000	PRISONER REVENUE	26,000	29539	6461	36000	38%	32,000	-11%
122-4349-000-00000	COMMISSARY REVENUE	3,900	3892	1108	5000	28%	5,000	0%
122-4350-000-00000	POLICE MISC REVENUE	40,000	30393	2000	32393	-19%	20,000	-38%
122-4351-000-00000	DARE GRANT	20,000	17630	2370	20000	0%	20,000	0%
122-4352-000-00000	DARE REV (NOT DARE GRANT)	600	2174	0	2174	262%	600	-72%
122-4353-000-00000	COPS GRANT	35,000	27030	24500	51530	47%	0	-100%
122-4354-000-00000	UNIFORM GRANT	5,000	0	5000	5000	0%	0	-100%
122-4370-000-00000	FIRE TRAINING REVENUE	335	0	0	0	-100%	0	0%
122-4371-000-00000	FIRE MISC REVENUE	3,006	3009	0	3009	0%	0	-100%
TOTAL		3,422,216	2305924	1,029,826	3335750	-3%	3,744,700	12%

Public Safety Revenue Narrative

The increase in Fines & Forfeitures is due to expected revenues from a new radar technology.

FIRE								
122-5401-100-00000	SALARIES & WAGES	430,000	317208	107792	425000	-1%	464,331	9%
122-5401-110-00000	STATE SUPP PAY	78,000	0	0	0	-100%	78,000	0%
122-5401-120-00000	OVERTIME	90,000	68004	21996	90000	0%	90,000	0%
122-5401-140-00000	PAYROLL TAXES	45,000	33570	11430	45000	0%	51,988	16%
122-5401-160-00000	RETIREMENT	110,889	87815	29185	117000	6%	130,013	11%
122-5401-170-00000	HOSP INSURANCE	66,752	71405	24000	95405	43%	100,665	6%
122-5401-175-00000	LIFE INSURANCE	1,053	991	309	1300	23%	1,308	1%
122-5401-180-00000	W/COMP INSURANCE	48,514	45070	14930	60000	24%	48,755	-19%
122-5401-181-00000	LIABILITY INSURANCE	45,000	28501	9499	38000	-16%	45,000	18%
122-5401-190-00000	FITNESS PAY	12,000	7542	4185	11727	-2%	12,518	7%
122-5401-220-00000	EMPLOYEE TRAINING	20,000	11268	8732	20000	0%	13,000	-35%
122-5401-230-00000	UNIFORMS	6,000	418	1000	1418	-76%	3,000	112%
122-5401-340-00000	TELEPHONE	9,500	7373	2427	9800	3%	9,800	0%
122-5401-350-00000	UTILITIES	21,000	12688	4212	16900	-20%	20,000	18%
122-5401-400-00000	OPERATING SUPPLIES	15,500	8657	6843	15500	0%	13,000	-16%
122-5401-420-00000	GAS & OIL	33,820	22126	7374	29500	-13%	30,120	2%
122-5401-500-00000	BUILDING MAINTENANCE	6,000	17122	0	17122	185%	25,500	49%
122-5401-550-00000	EQUIPMENT MAINTENANCE	9,000	7129	1871	9000	0%	10,000	11%
122-5401-600-00000	FIRE PREVENTION	6,770	6771	0	6771	0%	4,000	-41%
122-5401-740-00000	CAPITAL OUTLAY	28,500	23981	4519	28500	0%	67,400	136%
122-5401-750-00000	CONTRACTS & LEASES	62,500	7060	55440	62500	0%	62,500	0%
TOTAL		1,145,798	784697	315,744	1100441	-4%	1,280,898	16%

Fire Department Narrative

The increase in Salaries & Benefits reflects the 2% longevity increase given to civil service employees every 2 years. The increase in retirement represents an increase in the employer's contribution percentage. The increase in Building Maintenance reflects the cost to remodel the sleeping quarters at Station 2 after the mold removal. Capital Outlay includes phase three of the purchase of new 700Mhz radios, and a loan payment of $45,000 to pay for the new fire station to be constructed on Hwy 467.

PUBLIC SAFETY EXPENSES

ACCOUNT #	DESCRIPTION	2012-2013 ADOPTED BUDGET	ACTUAL AS OF 3/30/13	ADDITIONAL PROJECTED THRU 06/30/13	TOTAL PROJECTED 2012-2013	% INCREASE 2013 PROJ VS 2013 BUDGET	2013-2014 PROPOSED BUDGET	% INCREASE 2014 PROJ VS 2013 PROJ
POLICE DEPARTMENT								
122-5402-100-00000	SALARIES & WAGES	843,000	637631	203369	841000	0%	932,382	11%
122-5402-110-00000	STATE SUPP PAY	144,000	0	0	0	-100%	138,000	0%
122-5402-120-00000	OVERTIME	90,000	82450	10000	92450	3%	90,000	-3%
122-5402-122-00000	HIGHWAY SAFETY GRANT OT	5,000	5577	0	5577	12%	0	-100%
122-5402-123-00000	CRIMINAL PATROL OT	5,000	4447	0	4447	-11%	0	-100%
122-5402-126-00000	WITNESS FEES	11,000	13500	4000	17500	59%	12,000	-31%
122-5402-131-00000	HOLIDAY OVERTIME	11,000	14492	500	14992	36%	15,000	0%
122-5402-140-00000	PAYROLL TAXES	60,000	46873	12127	59000	-2%	92,267	56%
122-5402-160-00000	RETIREMENT	173,000	142575	44425	187000	8%	238,000	27%
122-5402-170-00000	HOSP INSURANCE	111,000	105985	40590	146575	32%	151,146	3%
122-5402-175-00000	LIFE INSURANCE	1,775	1649	541	2190	23%	1,715	-22%
122-5402-180-00000	W/COMP INSURANCE	81,600	66532	22168	88700	9%	84,639	-5%
122-5402-181-00000	LIABILITY INSURANCE	75,000	35722	12278	48000	-36%	65,000	35%
122-5402-190-00000	PHYSICAL FITNESS PAY	23,000	19114	6336	25450	11%	24,000	-6%
122-5402-210-00000	TRAVEL EXPENSE	8,000	8121	0	8121	2%	10,000	23%
122-5402-220-00000	EMPLOYEE TRAINING	8,000	7405	0	7405	-7%	10,000	35%
122-5402-230-00000	UNIFORM EXPENSE	19,105	18191	914	19105	0%	8,000	-58%
122-5402-240-00000	CLOTHING EXPENSE	1,000	851	149	1000	0%	1,000	0%
122-5402-310-00000	OFFICE SUPPLIES	9,000	8008	992	9000	0%	8,500	-6%
122-5402-340-00000	TELEPHONE/UTILITIES	36,000	27086	8914	36000	0%	36,000	0%
122-5402-360-00000	PUBLICATIONS	500	242	258	500	0%	500	0%
122-5402-370-00000	DUES	9,000	8962	38	9000	0%	9,000	0%
122-5402-400-00000	OPERATING SUPPLIES	67,000	64380	2620	67000	0%	60,000	-10%
122-5402-420-00000	GAS & OIL	90,000	60089	21411	81500	-9%	85,000	4%
122-5402-450-00000	SALES TAX COLLECTION FEES	18,000	17290	5710	23000	28%	23,000	0%
122-5402-500-00000	BUILDING MAINTENANCE	5,327	5767	0	5767	8%	5,500	-5%
122-5402-550-00000	REPAIRS AND MAINTENANCE	43,132	38659	4473	43132	0%	14,000	-68%
122-5402-560-00000	EQUIPMENT SVC CONTRACT	12,000	11402	598	12000	0%	12,000	0%
122-5402-580-00000	K-9 EXPENSE	1,000	1137	0	1137	14%	1,750	54%
122-5402-670-00000	COMMISSARY EXPENSE	3,000	2324	1676	4000	33%	3,250	-19%
122-5402-680-00000	PRISONER EXPENSE	48,000	41983	8000	49983	4%	48,000	-4%
122-5402-690-00000	INVESTIGATION EXPENSE	2,000	495	500	995	-50%	2,000	101%
122-5402-700-00000	EQUIPMENT LEASE	45,000	38764	6236	45000	0%	45,000	0%
122-5402-720-00000	VEHICLE LEASE	88,500	65978	22522	88500	0%	88,500	0%
122-5402-730-00000	DARE EXPENSE	4,000	1399	2000	3399	-15%	4,000	18%
122-5402-750-00000	DARE GRANT EXPENSE	0	1792	0	1792	0%	0	-100%
122-5402-770-00000	CAPTIAL OUTLAY	0	0	0	0	0%	23,500	100%
122-5402-780-00000	COPS GRANT EXPENSE	35,000	19278	24500	43778	25%	0	-100%
TOTAL		2,186,939	1626151	467,845	2,093,996	-4%	2,342,649	12%

Police Department Narrative

The increase in Salaries & Benefits reflects the 2% longevity increase given to civil service employees every 2 years and a twenty-five cent raise per hour for each police employee. Payroll Taxes also reflects social security taxes that the Police Dept were not paying into during 2012. Capital Outlay reflects the purchase of one new police vehicle.

CITY COURT								
122-5403-100-00000	SALARIES & WAGES	58,000	43266	14734	58000	0%	56,000	-3%
122-5403-140-00000	PAYROLL TAXES	5,000	3615	1385	5000	0%	4,400	-12%
122-5403-180-00000	WORKER'S COMP INS.	180	131	49	180	0%	170	-6%
122-5403-220-00000	PRETRIAL INTERVENTION EXP	12,000	9500	2500	12000	0%	12,750	6%
122-5403-340-00000	UTILITIES	7,500	5319	1981	7300	-3%	8,000	10%
TOTAL		82,680	61832	20,649	82481	0%	81,320	-1%
DEBT SERVICE								
122-5501-000-00000	DEBT INTEREST	15	15	0	15	0%	0	-100%
122-5550-000-00000	DEBT PRINCIPAL	244	244	0	244	0%	0	-100%
TOTAL		259	259	0	259	0%	0	-100%
TOTAL PUBLIC SAFETY FUND EXPENSES		3,415,676	2472938	804,238	3,277,176	-4%	3,704,867	13%
EXCESS OF REV & OTHER SOURCES OVER EXP		6,540	-167014	225,588	58,574	796%	39,833	-32%

ACCOUNT #	DESCRIPTION	2012-2013 ADOPTED BUDGET	ACTUAL AS OF 3/30/13	ADDITIONAL PROJECTED THRU 06/30/13	TOTAL PROJECTED 2012-2013	% INCREASE 2013 PROJ VS 2013 BUDGET	2013-2014 PROPOSED BUDGET	% INCREASE 2014 PROJ VS 2013 PROJ
	MAIN STREET PROGRAM							
105 MAIN STREET PROGRAM REVENUES								
105-4302-000-00000	GRANT AWARD - FAÇADE	0	8561	0	8561	0%	0	-100%
105-4304-000-00000	MAIN ST. URBAN GRANT - 2010	13,500	12300	1200	13500	0%	13500	0%
105-4305-000-00000	MAIN TO MAIN GRANT	3,700	3750	0	3750	1%	0	-100%
105-4325-000-00000	APPRO FROM GEN FUND	39,304	29478	9826	39304	0%	39480	0%
105-4327-000-00000	FARMERS MARKET REVENUE	3,000	490	200	690	-77%	0	-100%
TOTAL		59504	54579	11226	65805	11%	52980	-19%
								0%
105-5401-100-00000	SALARIES & WAGES	35,161	25099	10062	35161	0%	37000	5%
105-5401-140-00000	PAYROLL TAXES	2,805	2011	794	2805	0%	2905	4%
105-5401-160-00000	RETIREMENT EXPENSE	5,702	4464	1238	5702	0%	2960	-48%
105-5401-165-00000	DEFERRED COMP	0	0	0	0	0%	1110	0%
105-5401-170-00000	HOSPITALIZATION	0	324	972	1296	0%	3826	195%
105-5401-175-00000	LIFE INSURANCE	66	38	16	54	-18%	66	21%
105-5401-180-00000	WORKERS COMP INS	220	173	59	232	6%	263	13%
105-5401-210-00000	REGIONAL TRAVEL	4,000	3467	500	3967	-1%	4000	1%
105-5401-250-00000	EVENTS	4,000	4000	0	4000	0%	0	-100%
105-5401-340-00000	TELEPHONE & INTERNET	650	591	197	788	21%	650	-17%
105-5401-400-00000	OPERATING SUPPLIES	200	301	0	301	51%	200	-34%
105-5401-600-00000	MAIN TO MAIN EVENT	3,700	3930	0	3930	6%	0	-100%
105-5401-650-00000	FARMERS MARKET	3,000	3810	200	4010	34%	0	-100%
105-5401-700-00000	POLK THEATRE EXP	0	1058	0	1058	0%	0	-100%
TOTAL MAIN STREET PROGRAM EXPENSES		59504	49267	14038	63305	6%	52980	-16%
EXCESS OF REV & OTHER SOURCES OVER EXP		0	5312	-2812	2500		0	-100%

Main Street Narrative

Increase in Salary & Benefits reflects a raise given to the Main Street Manager in the 2013 fiscal year. The decrease in Events and Farmers Market Expense is due to the Mainstreet Board taking over these expenses.

OEA GRANT FUND

ACCOUNT #	DESCRIPTION	2012-2013 ADOPTED BUDGET	ACTUAL AS OF 3/30/13	ADDITIONAL PROJECTED THRU 06/30/13	TOTAL PROJECTED 2012-2013	% INCREASE 2013 PROJ VS 2013 BUDGET	2013-2014 PROPOSED BUDGET	% INCREASE 2014 PROJ VS 2013 PROJ
108 OEA GRANT REVENUE								
108-4301-000-00000	OEA GRANT PROCEEDS	51,535	57479	0	57479	12%	0	-100%
TOTAL OEA GRANT REVENUE		51535	57479	0	57479	12%	0	-100%
108 OEA GRANT EXPENSES					0			
108-5601-100-00000	SALARIES & WAGES	21320	19534	0	19534	-8%	0	-100%
108-5601-140-00000	PAYROLL TAXES	1576	1576	0	1576	0%	0	-100%
108-5601-160-00000	RETIREMENT	3596	3596	0	3596	0%	0	-100%
108-5601-170-00000	HOSPITALIZATION	1507	1507	0	1507	0%	0	-100%
108-5601-175-00000	LIFE INSURANCE	12	12	0	12	0%	0	-100%
108-5601-180-00000	WORKERS COMP INS	151	148	0	148	-2%	0	-100%
108-5601-210-00000	TRAVEL EXPENSE	272	272	0	272	0%	0	-100%
108-5601-350-00000	TELEPHONE AND UTILITIES	559	1052	0	1052	88%	0	-100%
108-5601-400-00000	OPERATING SUPPLIES	426	506	0	506	19%	0	-100%
108-5601-600-00000	TRANSFER OUT	22,116	0	0	0	-100%	0	0%
TOTAL OEA GRANT EXPENSE		51535	28203	0	28203	-45%	0	-100%

ACCOUNT #	DESCRIPTION	2012-2013 ADOPTED BUDGET	ACTUAL AS OF 3/30/13	ADDITIONAL PROJECTED THRU 06/30/13	TOTAL PROJECTED 2012-2013	% INCREASE 2013 PROJ VS 2013 BUDGET	2013-2014 PROPOSED BUDGET	% INCREASE 2014 PROJ VS 2013 PROJ
	AIRPORT CONSTRUCTION							
AIPRORT CONSTRUCTION REVENUES								
203-4301-000-00000	GRANT REVENUES - STATE	750,000	55848	250000	305848	-59%	317352	4%
203-4302-000-00000	GRANT REVENUES - FEDERAL	325,000	112560	212440	325000	0%	0	-100%
TOTAL AIRPORT CONSTRUCTION REVENUES		1075000	168408	462440	630848	-41%	317352	-50%
AIRPORT CONSTRUCTION EXPENSES								
203-5401-000-30000	ENGINEERING	350,000	13327	311673	325000	-7%	100000	-69%
203-5401-000-40000	CONSTRUCTION	724,800	67223	238425	305648	-58%	217352	-29%
203-5401-000-80000	MISCELLANEOUS	200	126	74	200	0%	0	-100%
TOTAL AIRPORT CONSTRUCTION EXPENSES		1075000	80676	550172	630848	-41%	317352	-50%
EXCESS OF REV & OTHER SOURCES OVER EXP		0	87732.27	-87732	0	0%	0	-100%

ACCOUNT #	DESCRIPTION	2012-2013 ADOPTED BUDGET	ACTUAL AS OF 3/30/13	ADDITIONAL PROJECTED THRU 06/30/13	TOTAL PROJECTED 2012-2013	% INCREASE 2013 PROJ VS 2013 BUDGET	2013-2014 PROPOSED BUDGET	% INCREASE 2014 PROJ VS 2013 PROJ
	SALES TAX SINKING FUND							
SALES TAX SINKING FUND REVENUES								
306-4321-000-00000	INTEREST INCOME	300	293.61	50	344	15%	325	-5%
306-4325-000-00000	OPERATING TRANSFERS IN	230,000	172126.08	57874	230000	0%	234,925	2%
TOTA SALES TAX SINKING FUND REVENUES		230300	172419.69	57924	230344	0%	235250	2%
306 SALES TAX SINKING FUND EXPENSES								
306-5615-000-00000	BOND PRINCIPAL	164,584	160000	0	160000	-3%	165000	3%
306-5616-000-00000	INT AND FISCAL CHARGES	65,716	67452	0	67452	3%	70250	4%
TOTAL SALES TAX SINKING FUND EXPENSES		230,300	227,452	0	227452	-1%	235,250	3%
EXCESS OF REV & OTHER SOURCES OVER EXP								
	EXCESS REVENUE BONDS FUND							
EXCESS REVENUE BONDS REVENUES								
312-4302-000-00000	INTEREST EARNED	400	445	90	535	34%	0	-100%
312-4325-000-00000	OPERATING TRANSFERS IN	7,062	7061	0	7061	0%	0	-100%
TOTAL EXCESS REVENUE BONDS REVENUES		7462	7506	90	7596	2%	0	-100%
EXCESS REVENUE BONDS EXPENSES								
312-5614-000-00000	EXCESS REV BONDS-2002A	30,000	30000	0	30000	0%	0	-100%
312-5616-000-00000	EXCESS REV BONDS 2002B	50,000	50000	0	50000	0%	0	-100%
312-5620-000-00000	INTEREST EXPENSE	2,368	2368	0	2368	0%	0	-100%
312-5625-000-00000	MISCELLANEOUS EXPENSE	50	50	0	50	0%	0	-100%
TOTAL EXCESS REVENUE BONDS EXPENDITURES		82,418	82418	0	82,418	0%	0	-100%
EXCESS OF REV & OTHER SOURCES OVER EXP		-74,956	-74,912	90	-74,822	0%	0	-100%
	2004 G.O. BONDS, STREET I							
2004 G.O. BONDS, STREET I REVENEUS								
321-4305-000-00000	GEN FUND TRANSFER IN	160,400	156260	4140	160400	0%	160966	0%
321-4321-000-00000	INTEREST INCOME	100	351	30	381	281%	300	-21%
TOTAL 2004 G.O. BONDS, STREET I REVENUES		160,500	156610	4,170	160,780	0%	161,266	0%
2004 G.O. BONDS, STREET I EXPENSES								
321-5615-000-00000	BOND PRINCIPAL	120,000	125000	0	125000	4%	130000	4%
321-5616-000-00000	INTEREST & FISCAL CHARGES	40,500	36226	0	36226	-11%	31266	-14%
TOTAL 2004 G.O. BONDS, STREET I EXPENSES		160,500	161226	0	161,226	0%	161,266	0%
EXCESS OF REV & OTHER SOURCES OVER EXP		0	-4,616	4,170	-446	0%	0	0%

City of Leesville

Proprietary Funds

ACCOUNT #	DESCRIPTION	2012-2013 ADOPTED BUDGET	ACTUAL AS OF 3/30/13	ADDITIONAL PROJECTED THRU 06/30/13	TOTAL PROJECTED 2012-2013	% INCREASE 2013 PROJ VS 2013 BUDGET	2013-2014 PROPOSED BUDGET	% INCREASE 2014 PROJ VS 2013 PROJ
	EDA INDUSTRIAL PARK							
EDA INDUSTRIAL PARK REVENUES								
504-4300-000-00000	OPERATING TRANSFER IN	75,500	48000	31000	79000	5%	45,092	-43%
504-4310-000-00000	RENTAL INCOME	4,000	4000	0	4000	0%	0	-100%
504-4315-000-00000	SHARED MAINTENANCE REVENUE	0	0	0	0	0%	34,408	0%
TOTAL EDA INDUSTRIAL PARK REVENUES		79,500	52000	31,000	83,000	4%	79,500	-4%
EDA INDUSTRIAL PARK EXPENSES								
504-5401-340-00000	TELEPHONE/UTLITIES	13,000	9734	3266	13000	0%	9,500	-27%
504-5401-400-00000	OPERATING SUPPLIES	70,000	55710	14290	70000	0%	70,000	0%
TOTAL EDA INDUSTRIAL PARK EXPENSES		83,000	65444	17,556	83,000	0%	79,500	-4%
EXCESS OF REV & OTHER SOURCES OVER EXP		-3,500	-13,444	13,444	0	-100%	0	-100%

Industrial Park Narrative

Shared Maintenance Revenue reflects a potential contract in one of the industrial park buildings.

ACCOUNT #	DESCRIPTION	2012-2013 ADOPTED BUDGET	ACTUAL AS OF 3/30/13	ADDITIONAL PROJECTED THRU 06/30/13	TOTAL PROJECTED 2012-2013	% INCREASE 2013 PROJ VS 2013 BUDGET	2013-2014 PROPOSED BUDGET	% INCREASE 2014 PROJ VS 2013 PROJ
	SEWER SYSTEM FUND							
SEWER SYSTEM REVENUES								
530-4301-000-00000	SEWER CHARGES	962,328	708135	236045	944180	-2%	962,328	2%
530-4302-000-00000	PROPERTY TAXES COLLECTED	335,615	335615	0	335615	0%	335,615	0%
530-4324-000-00000	INTEREST INCOME	350	272	90	362	3%	350	-3%
530-4326-000-00000	SEWER MISC REVENUE	2,292	2380	0	2380	4%	0	-100%
530-4333-000-00000	LA 467 EXTENSION	2,527,800	40000	160000	200000	-92%	2,900,000	1350%
530-4400-000-00000	PROCEEDS FROM LOC	0	0	0	0	0%	300,000	0%
TOTAL SEWER SYSTEM REVENUES		3,828,385	1086402	396,135	1,482,537	-61%	4,498,293	203%
SEWER SYSTEM EXPENSES								
SEWER DEPARTMENT								
530-5810-100-00000	SALARIES & WAGES	100,000	61099	30901	92000	-8%	155,432	69%
530-5810-120-00000	OVERTIME	25,000	6715	6000	12715	-49%	12,500	-2%
530-5810-140-00000	PAYROLL TAXES	9,028	5297	3203	8500	-6%	13,185	55%
530-5810-150-00000	INTEREST	0	0	0	0	0%	11,000	0%
530-5810-155-00000	LOC PRINCIPAL	0	0	0	0	0%	102,000	0%
530-5810-160-00000	RETIREMENT	17,000	11077	4923	16000	-6%	13,235	-17%
530-5810-165-00000	DEFERRED COMP	0	0	0	0	0%	3,023	0%
530-5810-170-00000	HOSPITALIZATION INS	7,700	12879	3960	16839	119%	16,075	-5%
530-5810-175-00000	LIFE INSURANCE	286	126	27	153	-47%	308	102%
530-5810-180-00000	WORKER'S COMPENSATION	7,500	2945	1415	4360	-42%	7,500	72%
530-5810-181-00000	LIABILITY INSURANCE	35,000	15198	6000	21198	-39%	30,000	42%
530-5810-210-00000	TRAVEL EXPENSE	1,000	362	300	662	-34%	1,500	126%
530-5810-220-00000	TRAINING EXPENSE	1,000	855	0	855	-15%	2,000	134%
530-5810-340-00000	TELEPHONE	1,000	90	30	120	-88%	1,200	899%
530-5810-340-10000	UTILITIES	21,525	17137	5712	22849	6%	22,000	-4%
530-5810-400-00000	OPERATING SUPPLIES	52,000	33890	16000	49890	-4%	52,000	4%
530-5810-420-00000	GASOLINE AND OIL	14,000	7815	2805	10620	-24%	14,000	32%
530-5810-550-00000	REPAIRS & MAINTENANCE	65,000	46156	17000	63156	-3%	65,000	3%
530-5810-630-00000	LA 467 EXTENSION EXPENSE	2,527,800	0	200000	200000	-92%	2,900,000	1350%
530-5810-740-00000	CAPITAL OUTLAY	140,000	188497	0	188497	35%	300,000	59%
530-5810-860-00000	DEPRECIATION	70,000	0	70000	70000	0%	70,000	0%
530-5810-890-00000	DEQ PRINCIPAL	300,000	300000	0	300000	0%	300,000	0%
530-5810-900-00000	INTEREST (DEQ LOAN)	19,110	22785	0	22785	19%	19,110	-16%
530-5810-950-00000	ADMIN FEES (DEQ LOAN)	3,900	4650	0	4650	19%	3,900	-16%
TOTAL SEWER DEPARTMENT EXPENSES		3,417,849	737573	368,276	1,105,849	-68%	4,114,968	272%
WASTEWATER TREATMENT PLANT								
530-5820-100-00000	SALARIES & WAGES	100,000	67311	24437	91748	-8%	134,222	46%
530-5820-120-00000	OVERTIME	15,500	15014	500	15514	0%	15,500	0%
530-5820-140-00000	PAYROLL TAXES	8,900	6337	2200	8537	-4%	11,755	38%
530-5820-160-00000	RETIREMENT	18,000	11861	4000	15861	-12%	10,738	-32%
530-5820-160-00000	DEFERRED COMP CONTRIBUTIONS	0	0	0	0	0%	2,264	0%
530-5820-170-00000	HOSPITALIZATION INSURANCE	2,100	3901	3918	7819	272%	16,272	108%
530-5820-175-00000	LIFE INSURANCE	153	75	27	102	-33%	177	73%
530-5820-180-00000	WORKER'S COMP INSURANCE	7,000	3733	1740	5473	-22%	6,000	10%
530-5820-340-00000	TELEPHONE/UTILITIES	60,000	63178	21000	84178	40%	62,000	-26%
530-5820-400-00000	OPERATING SUPPLIES	30,000	15441	5000	20441	-32%	20,000	-2%
530-5820-420-00000	GAS/OIL	9,000	5773	2000	7773	-14%	9,000	16%
530-5820-550-00000	REPAIRS/MAINTENANCE	15,983	9884	4000	13884	-13%	16,000	15%
530-5820-710-00000	EXCESS REV SERIES C	41,100	41100	0	41100	0%	0	-100%
530-5820-740-00000	CAPITAL OUTLAY	19,247	0	0	0	-100%	19,500	0%
530-5820-790-00000	WATER ANALYSIS	50,000	31682	10800	42482	-15%	45,000	6%
TOTAL WASTEWATER TREATMENT PLAN EXPENSES		376,983	275291	79,622	354,913	-6%	368,428	4%
TOTAL SEWER SYSTEM FUND EXPENSES		3,794,832	1012864	447,898	1,460,762	-62%	4,483,396	207%
EXCESS OF REV & OTHER SOURCES OVER EXP		33,553	73538	-51,763	21,775	-35%	14,897	-32%

Sewer Department Narrative

The increase in Salaries & Benefits represents a 3% raise given to all Public Works employees. The increase in training represents certification for the new sewer supervisor. Capital Outlay contains funds for a new jetter and pump truck.

ACCOUNT #	DESCRIPTION	2012-2013 ADOPTED BUDGET	ACTUAL AS OF 3/30/13	ADDITIONAL PROJECTED THRU 06/30/13	TOTAL PROJECTED 2012-2013	% INCREASE 2013 PROJ VS 2013 BUDGET	2013-2014 PROPOSED BUDGET	% INCREASE 2014 PROJ VS 2013 PROJ
			WATER SYSTEM FUND					
WATER SYSTEM REVENUES								
531-4301-000-00000	WATER CHARGES	1,767,000	1239085	415000	1654085	-6%	1,675,000	1%
531-4302-000-00000	LATE CHARGES	45,000	47587	7413	55000	22%	57,500	5%
531-4310-000-00000	SERVICE/TAG FEES	6,800	4808	1602	6410	-6%	6,500	1%
531-4320-000-00000	RECONNECT FEE	25,000	21032	6010	27042	8%	25,000	-8%
531-4322-000-00000	TAP IN FEES	5,800	-240	0	-240	-104%	5,800	-2517%
531-4324-000-00000	INTEREST INCOME	60	0	0	0	-100%	60	0%
531-4325-000-00000	TRANSFER FEE	750	600	150	750	0%	775	3%
531-4326-000-00000	MISCELLANEOUS REVENUE	1,000	40642	0	40642	3964%	1,000	-98%
531-4335-000-00000	LA LGAP FUNDS	40,000	40000	0	40000	0%	0	-100%
531-4337-000-00000	COMMUNITY WATER ENRICH	60,480	32680	0	32680	-46%	0	-100%
531-4338-000-00000	PROCEEDS FROM LOC	148,099	148099	0	148099	0%	0	-100%
531-4340-000-00000	PROCEEDS FROM DHH LOAN	0	0	0	0	0%	2,400,000	0%
TOTAL WATER SYSTEM REVENUS		2,099,989	1574293	430,175	2,004,468	-5%	4,171,635	108%
WATER SYSTEM EXPENSES								
531-5810-100-00000	SALARIES & WAGES	263,566	212312	70,770	283,082	7%	281,920	0%
531-5810-120-00000	OVERTIME	26,357	26402	6,000	32,402	23%	25,000	-23%
531-5810-140-00000	PAYROLL TAXES	21,085	19947	6,649	26,596	26%	24,093	-9%
531-5810-150-00000	INTEREST	0	1685	1,200	2,885	0%	5,000	73%
531-5810-155-00000	LOC PRINCIPAL	0	0	18,000	18,000	0%	57,540	220%
531-5810-160-00000	RETIREMENT	44,806	36395	12,000	48,395	8%	24,554	-49%
531-5810-165-00000	DEFERRED COMP	0	0	0	0	0%	5,995	0%
531-5810-170-00000	HOSPITALIZATION INSURANCE	26,855	9624	4,866	14,490	-46%	21,851	51%
531-5810-175-00000	LIFE INSURANCE	415	436	177	613	48%	583	-5%
531-5810-180-00000	WORKER'S COMP INSURANCE	21,929	16007	7,263	23,270	6%	21,000	-10%
531-5810-181-00000	LIABILITY INSURANCE	71,345	35670	11,890	47,560	-33%	60,000	26%
531-5810-210-00000	TRAVEL EXPENSE	390	0	0	0	-100%	500	0%
531-5810-220-00000	TRAINING	1,200	4086	0	4,086	240%	1,500	-63%
531-5810-300-00000	POSTAGE	19,380	7148	2,382	9,530	-51%	13,000	36%
531-5810-315-00000	HURRICANE ISAAC EXP	730	730	0	730	0%	0	-100%
531-5810-340-00000	TELEPHONE	15,625	5392	1,800	7,192	-54%	9,000	25%
531-5810-340-10000	UTILITIES	248,747	149193	53,731	202,924	-18%	203,000	0%
531-5810-400-00000	OPERATING SUPPLIES	154,530	118933	34,950	153,883	0%	125,000	-19%
531-5810-420-00000	GASOLINE AND OIL	36,000	37121	12,373	49,494	37%	50,000	1%
531-5810-520-00000	COMPUTER SOFTWARE	1,200	0	0	0	-100%	1,200	0%
531-5810-550-00000	MAINTENANCE AND REPAIRS	108,171	76778	25,600	102,378	-5%	60,000	-41%
531-5810-600-00000	WASTE DISPOSAL	0	0	-	-	0%	12,000	100%
531-5810-860-00000	DEPRECIATION	80,000	0	80,000	80,000	0%	80,000	0%
531-5810-870-00000	BAD DEBTS	1,500	0	0	0	-100%	5,000	0%
531-5810-880-00000	INT EXPENSE/FISCAL CHARGES	49,650	45663	12,221	57,884	17%	49,408	-15%
531-5810-950-00000	WATER SYSTEM REHAB (CAP OUTLAY)	148,582	197282	0	197,282	33%	2,400,000	1117%
531-5815-150-00000	INTEREST ON DHH	0	0	0	0	0%	80,000	0%
531-5815-155-00000	DHH PRINCIPAL PAYMENT	0	0	0	0	0%	0	0%
531-5816-000-00000	WATER IMP BONDS	95,000	90000	0	90,000	-5%	95,000	6%
531-5817-000-00000	PHOSPHATE SYSTEM	7,000	2338	780	3,118	-55%	7,000	125%
531-5820-000-00000	APPROPRIATION TO GENERAL FUND	0	0	0	0	0%	100,000	0%
TOTAL WATER SYSTEM EXPENSES		1,444,063	1093142	362,652	1,455,794	1%	3,819,144	162%
EXCESS OF REV & OTHER SOURCES OVER EXP		655,926	481,151	67,523	548,674	-16%	352,491	-36%

Water Department Narrative

The increase in Salaries & Benefits represents a 3% raise given to all Public Works employees. The new Waste Disposal account represents an annual expense to the city that has previously been paid for out of operating supplies.