

Lincoln Parish School Board
410 South Farmerville
Ruston, Louisiana 71270-4699
318/255-1430 - FAX 318/251-8100

Otha L. Anders
President

Danny L. Bell
Superintendent

M E M O R A N D U M

TO: Lincoln Parish School Board Members

FROM: George Murphy^{GM} Business Manager
Danny Bell, Superintendent

DATE: June 10, 2014

SUBJECT: Approval of the Lincoln Parish Sales and Use Tax Commission
Proposed 2014-2015 Budget

Background

Each year the governmental agencies which compose the Sales and Use Tax Commission must consider and approve the proposed budget of the Commission.

Mr. Jerry Moore and his staff who administer the Sales and Use Tax Commission do an excellent job, and we are very fortunate to have such an efficient operation of a very important aspect of our total program.

We have attached the proposed budget for your information and consideration. It was approved by the Commission on Tuesday, June 10, 2014.

Recommendation

Board approval of the 2014-2015 Sales and Use Tax Commission budget.

Contact Person

Joe Mitcham
Michael Barmore

2014/2015 PROPOSED BUDGETSCHEDULE 1

<u>ACCOUNT</u>	<u>14/15 BUDGET</u>	<u>13/14 BUDGET</u>	<u>DIFFERENCE</u>	<u>INC.DEC %</u>
1 AUDIT EXPENSES	\$3,000	\$3,000	\$0	0.00%
2 BOND AND LIABILITY INSURANCE	\$700	\$700	\$0	0.00%
3 CAPITAL ASSETS	\$30,000	\$8,000	\$22,000	275.00%
4 COMPUTER/SUPPLIES/SOFTWARE	\$2,800	\$2,800	\$0	0.00%
5 CONFERENCE and EDUCATION	\$3,600	\$3,600	\$0	0.00%
6 COPY MACHINE RENT	\$3,500	\$3,500	\$0	0.00%
7 DUES and SUBSCRIPTIONS	\$2,000	\$2,000	\$0	0.00%
8 EMPLOYEE GROUP INSURANCE	\$72,255	\$74,420	-\$2,165	-2.91%
9 EMPLOYEE RETIREMENT	\$26,500	\$28,400	-\$1,900	-6.69%
10 JANITORAL	\$3,500	\$3,500	\$0	0.00%
11 LEGAL EXPENSES	\$15,000	\$10,000	\$5,000	50.00%
12 CONTRACT AUDITOR FEES	\$0	\$20,000	-\$20,000	-100.00%
13 MISCELLANEOUS	\$68	\$60	\$8	13.33%
14 OFFICE EQUIPMENT	\$6,500	\$4,000	\$2,500	0.00%
15 OFFICE MACH RENT/MAINT	\$1,000	\$1,000	\$0	0.00%
16 OFFICE SUPPLIES	\$4,000	\$4,000	\$0	0.00%
17 POSTAGE	\$7,500	\$7,500	\$0	0.00%
18 PRINTING	\$2,500	\$2,500	\$0	0.00%
19 SALARY - ADMINISTRATOR	\$67,602	\$65,245	\$2,357	3.61%
20 SALARY - DEP ADMIN. ASST.	\$30,000	\$30,535	-\$535	-1.75%
21 SALARY - AUDITOR	\$68,168	\$71,157	-\$2,989	-4.20%
22 SAL/EXP. RETIRED EMPLOYEES	\$6,000	\$6,000	\$0	0.00%
23 MEDICARE EXPENSE	\$2,500	\$2,500	\$0	0.00%
24 TELEPHONE	\$1,600	\$2,200	-\$600	-27.27%
25 TRAVEL	\$6,000	\$6,000	\$0	0.00%
26 UTILITIES	\$6,000	\$6,000	\$0	0.00%
27 WORKMEN'S COMPENSATION	\$500	\$500	\$0	0.00%
28 <u>2014/2015 PROPOSED BUDGET</u>	\$372,793	\$369,117	\$3,676	1.00%
29 <u>RECEIPTS FROM UNION PARISH</u>	-\$145,000	-\$119,000	-\$26,000	21.85%
30 <u>NET BUDGET 2014-2015</u>	\$227,793	\$250,117	-\$22,324	22.84%
31 <u>PERCENTAGE COST 2014/2015(est.)</u>				
32 LINCOLN PARISH SCHOOL BOARD	45.90480%	45.37881%	0.52599%	1.16%
33 LINCOLN PARISH POLICE JURY	17.21430%	17.01625%	0.19805%	1.16%
34 LINCOLN PARISH SHERIFF OFFICE	5.72604%	4.95308%	0.77296%	15.61%
35 CITY OF RUSTON	25.81508%	27.60828%	-1.79320%	-6.50%
36 CITY OF GRAMBLING	1.37468%	1.40371%	-0.02903%	-2.07%
37 VILLAGE OF CHOUDRANT	0.60461%	0.63085%	-0.02624%	-4.16%
38 TOWN OF DUBACH	0.29455%	0.31981%	-0.02526%	-7.90%
39 LINCOLN PARISH FIRE DISTRICT #1	1.69335%	1.43765%	0.25570%	17.79%
40 HOTEL/MOTEL TAX	1.37259%	1.25156%	0.12103%	9.67%
41 TOTAL PERCENTAGE	100.00000%	100.00000%	0.00000%	0.00%
<u>ESTIMATED COST PER BODY FOR 2014/2015 AFTER UNION PARISH</u>				
42 LINCOLN PARISH SCHOOL BOARD	\$104,568	\$113,500	-\$8,932	-7.87%
43 LINCOLN PARISH POLICE JURY	\$39,213	\$42,561	-\$3,348	-7.87%
44 LINCOLN PARISH SHERIFF OFFICE	\$13,044	\$12,388	\$655	5.29%
45 CITY OF RUSTON	\$58,805	\$69,053	-\$10,248	-14.84%
46 CITY OF GRAMBLING	\$3,131	\$3,511	-\$379	-10.81%
47 VILLAGE OF CHOUDRANT	\$1,377	\$1,578	-\$201	-12.71%
48 TOWN OF DUBACH	\$671	\$800	-\$129	-16.12%
49 LINCOLN PARISH FIRE DISTRICT #1	\$3,857	\$3,596	\$262	7.27%
50 HOTEL/MOTEL TAX	\$3,127	\$3,130	-\$4	-0.12%
51 TOTAL EXPENSES	\$227,793	\$250,117	-\$22,324	-8.93%