



# **City of Central Budget**

## **2018-19 Fiscal Year**

*Adopted June 26, 2018*

# City of Central Budget

## 2018-19 Fiscal Year

### Contents

	<u>Page</u>
Mayor's Budget Address	0
<u>General Fund Budget</u>	
General Fund - Summary	1
General Fund - Fund Balance	2
General Fund - Detail	3
General Fund - Police Department Supplementary Schedule	38
<u>Emergency Services, Drainage, &amp; Local Road Improvements &amp; Maintenance Special Revenue Fund</u>	
ESDLRI&M Fund - Summary	39
ESDLRI&M Fund - Fund Balance	40
ESDLRI&M Fund - Detail	41
<u>Half Cent Sales Tax Special Revenue Fund</u>	
Half Cent Sales Tax Fund - Summary	45
Half Cent Sales Tax Fund - Fund Balance	46
Half Cent Sales Tax Fund - Detail	47
<u>Traffic Contribution Special Revenue Fund</u>	
Traffic Contribution Fund - Summary	51
Traffic Contribution Fund - Fund Balance	52
Traffic Contribution Fund - Detail	53
<u>Capital Outlay &amp; Improvement Fund</u>	
Capital Outlay & Improvement Fund-Summary	56
Capital Outlay & Improvement Fund - Fund Balance	57
Capital Outlay & Improvement Fund - Detail	58

**CITY OF CENTRAL  
BUDGET ADDRESS  
2018-2019 PROPOSED BUDGET**

City of Central Council Members and Citizens,

As we enter the budget process and reflect back on the prior year, we can be thankful for the healthy economy that we enjoy here in Central. Once again our budget from last year shows a healthy growth in our overall fund balance by nearly two million dollars. This is in spite of the moneys expended for recovery from the Flood of 2016 and overall improvements to roads and infrastructure. In addition we are adding \$1,000,000 to our Emergency Fund Account for unexpected downturns in revenues. Moneys were expended for many improvements to our drainage canals, roadways and planning for drainage improvements. It is obvious that our budget and expenditures will be heavily weighed toward drainage projects. These projects will be added to the budget over the coming months as plans are finalized. Make no mistake about it, the Central budget is designed to protect our citizens and to ensure financial stability for our city.

The budget is a collaboration between the Mayor, the City Council, the Police Chief, along with advice from our Finance Director, Suzonne Cowart and our auditor, Faulk and Winkler. These professionals, through their advice, assure us of meeting all Federal and State statutes so as to comply with the laws governing city finances.

As usual, we have been most conservative in estimating revenues and have used great scrutiny in predicting expenses. Our expected revenues are slightly less than what was budgeted last year and by the time our budget is finalized, the expenditures will be at the same level as budgeted last year or just a bit higher. This, I believe shows that we are quite frugal and extremely conservative in our budgeting process. As we go through the year, we will of course always look for ways to spend less, as is proven by our past performance.

Our cash reserves still remain high, at nearly 40 million dollars despite our need to expend money for emergency work related to the storm and drainage work. In fact we are working today to be reimbursed, by FEMA, for nearly \$4,000,000 related to our work in the canals in road repairs due to the flood. While our reserves are still high, Myself and the council believes that we need to turn some of these reserves into services and improvements for our citizens. Having such good reserves allows us to be at the forefront of federal grants that require local matches to get projects in Central that will help us mitigate flooding and prepare for future disasters.

This budget includes the start of a new contract with our City Service Contractor, IBTS. The relationship that we enjoy with this company is one reason our budget can be so low but yet maintain services for our citizens. They have improved their contract by taking on a more involved role in Emergency Preparedness, Economic Development and securing grants for the city.

Over the coming year you will see many road improvements and much more drainage work. Our Master Drainage Plan will be completed and we begin the implementation of that plan. In addition our Master Plan update will be completed and our Planning and Zoning Commission will have a better tool to help guide our development with good, sound decisions. City Hall construction will begin in addition to all the infrastructure work that will continue.

Central is in a very envious position related to other municipalities, in that we have a healthy economy which allows us to have a strong tax base and a budget that ensures our citizens that services will be provided, infrastructure will be improved and that NO NEW TAXES will be required to secure the necessary items needed for the good of our community.

I want to thank Suzonne Cowart, our Finance Director, for her invaluable work and dedication to this city in the preparation of this budget.

I hereby submit this 2018-2019 budget for approval.

Sincerely,

A handwritten signature in blue ink, appearing to be 'A. Shelton', with a large, sweeping loop at the end.

Jr. Shelton  
Mayor  
City of Central

**City of Central, Louisiana**  
**2018 - 2019 Budget**  
**General Fund - Summary**

Description	Final Amended 2017-18 Budget	Adopted 2018-19 Budget
<b><u>REVENUES:</u></b>		
Tax Revenues	7,300,019.94	7,413,813.11
Service Revenues	819,454.05	866,060.00
Intergovernmental	0.00	0.00
Admin Hearing Fines & Fees	8,767.85	25,000.00
<b>TOTAL REVENUES</b>	<b>8,128,241.84</b>	<b>8,304,873.11</b>
<b><u>EXPENDITURES:</u></b>		
Legislative	61,450.00	78,206.40
Judicial	54,000.00	159,250.00
Executive	156,318.63	187,530.83
Elections	0.00	45,000.00
Financial Administration	111,276.96	258,500.00
City Operations & Services	4,326,872.00	4,755,089.00
Planning & Zoning	320,348.00	182,852.71
General Administration	56,114.41	62,524.39
Public Safety	3,000.00	1,500.00
Police Department	496,592.51	655,092.21
Fire Safety	0.00	0.00
Highways & Streets	17,880.00	22,000.00
Sanitation	67,480.00	136,800.00
Welfare	41,682.34	20,400.00
Special Events	66,405.00	0.00
Economic Development	129,433.00	0.00
Fiscal Agent	19,468.18	17,304.00
Intergovernmental	191,819.17	189,029.06
<b>TOTAL EXPENDITURES</b>	<b>6,120,140.20</b>	<b>6,771,078.60</b>
Other Revenues	53,519.85	83,563.00
Other Expenditures	(226,632.62)	(102,480.96)
<b>TOTAL OTHER REVENUES &amp; EXPENDITURES</b>	<b>(173,112.77)</b>	<b>(18,917.96)</b>
<b>INCREASE/(DECREASE) IN FUND BALANCE</b>	<b>\$ 1,834,988.87</b>	<b>\$ 1,514,876.55</b>
BEGINNING FUND BALANCE	17,982,465.38	19,817,454.25
<b>ENDING FUND BALANCE</b>	<b>\$ 19,817,454.25</b>	<b>\$ 21,332,330.80</b>

City of Central, Louisiana  
2018 - 2019 Budget  
General Fund - Fund Balance

Description	Final Amended 2017-18 Budget	Adopted 2018-19 Budget
<b><u>Nonspendable Fund Balance</u></b>		
Beginning Balance	4,212.58	4,212.58
Increase/(Decrease)	0.00	0.00
<b>Ending Nonspendable Fund Balance</b>	<b>4,212.58</b>	<b>4,212.58</b>
<b><u>Restricted Fund Balance - City/Parish Street Maintenance</u></b>		
Beginning Balance	0.00	0.00
Funds Received from EBRP	0.00	0.00
Transfer to Capital Outlay & Improvement Fund	0.00	0.00
<b>Ending Restricted Fund Balance City/Parish Street Maintenance</b>	<b>0.00</b>	<b>0.00</b>
<b><u>Committed Fund Balance - Operating Reserve</u></b>		
Beginning Balance	3,043,580.03	4,043,580.03
Transfers In	1,000,000.00	952,015.92
Transfers Out	0.00	0.00
<b>Ending Committed Fund Balance Operating Reserve</b>	<b>4,043,580.03</b>	<b>4,995,595.95</b>
<b><u>Assigned Fund Balance - All Payables</u></b>		
Beginning Balance	1,311,336.82	1,053,412.96
Increase/(Decrease) in Fund Balance	(257,923.86)	(130,000.00)
<b>Ending Assigned Fund Balance Building Permit Fees</b>	<b>1,053,412.96</b>	<b>923,412.96</b>
<b><u>Unassigned Fund Balance</u></b>		
Beginning Balance	13,623,335.95	14,716,248.68
Increase/(Decrease) in Fund Balance	2,092,912.73	1,644,876.55
Transfers in from Reserve Fund	0.00	0.00
Transfers out to Reserve Fund	(1,000,000.00)	(952,015.92)
<b>Ending Unassigned Fund Balance</b>	<b>14,716,248.68</b>	<b>15,409,109.31</b>
<b>TOTAL ENDING FUND BALANCE</b>	<b>\$ 19,817,454.25</b>	<b>\$ 21,332,330.80</b>

**City of Central, Louisiana**  
**2018 - 2019 Budget**  
**General Fund - Tax Revenues**

Account No	Account Description	YTD Feb 2017-18	Additional Projected thru 2017-18	Total Projected 2017-18	Original 2017-18 Budget	Last Amended 2017-18 Budget	Final Amended 2017-18 Budget	% Change 2017-18 Last Amended vs 2017-18 Projected	Adopted 2018-19 Budget	% Change 2018-19 Adopted vs 2017-18 Projected
000.313.00	General Sales & Use Tax	3,642,675.78	1,828,000.00	5,470,675.78	5,559,044.78	5,559,044.78	5,559,044.78	-2%	5,642,430.45	3%
000.313.05	Auto Sales Tax	937,862.08	456,118.60	1,393,980.68	1,610,867.10	1,610,867.10	1,392,201.16	-13%	1,413,084.18	1%
000.315.21	EBR Industrial Tax	0.00	133,547.00	133,547.00	142,449.00	142,449.00	133,550.00	-6%	138,770.00	4%
000.314.50	Insurance Premium Tax	32,444.00	182,780.00	215,224.00	203,180.78	203,180.78	215,224.00	6%	219,528.48	2%
<b>TOTAL TAX REVENUES</b>		<b>4,612,981.86</b>	<b>2,600,445.60</b>	<b>7,213,427.46</b>	<b>7,515,541.66</b>	<b>7,515,541.66</b>	<b>7,300,019.94</b>	<b>-4%</b>	<b>7,413,813.11</b>	<b>3%</b>

**Budget Notes:**

**General Sales & Use Tax**

The City of Central General Fund receives 2% of the total 5.5% charged for local sales tax. The 2018-19 Budget was estimated to increase approximately 3% over the projected receipts for 2017-18. This is a conservative estimated based on historical figures and growth with consideration of the rrent state of the national and state economy.

**Auto Sales Tax**

The City of Central General Fund receives 2% of the total 5.5% charge for local sales tax related to vehicles purchased by individuals and business living and located within the City of Central. The 2018-19 Budget was estimated to be approximately 1% more than the 2017-18 projected totals. This is a conservative estimate based on historical figures and growth with consideration of the current national and state economy.

**EBR Industrial Tax**

EBR currently collects three mills from the industrial areas in the parish. Effective February 2016, the City of Central was included in the allocation of these funds. The allocations to Baker, Zachary, Central is based upon the population of the latest census. The funds are expected to be received in January/February of each year. The budget for 2018-19 reflects estimated funds to be received.

**Insurance Premium Tax**

The City of Central receives an insurance premium tax on all insurance premiums for individual and business policies sold within the city limits. The tax is imposed on life, accident, health, fire, marine, transportation, casualty, surety and other miscellaneous premiums. Tax rates are set by state statute. LaMats currently provides collections of these taxes on behalf of the City of Central. The budget for 2018-19 refelcts and estimate based on historical figures.

**City of Central, Louisiana**  
**2018 - 2019 Budget**  
**General Fund - Charges for Services**

Account No	Account Description	YTD	Additional	Total	Original	Last	Final	% Change	Adopted	% Change
		Feb 2017-18	Projected thru 2017-18	Projected 2017-18	2017-18 Budget	Amended 2017-18 Budget	Amended 2017-18 Budget	2017-18 Last Amended vs 2017-18 Projected	2018-19 Budget	2018-19 Adopted vs 2017-18 Projected
000.321.60	Contractor License Fees	30,650.00	11,500.00	42,150.00	34,000.00	34,000.00	42,150.00	24%	44,250.00	5%
000.321.65	Occupational License	270,798.02	85,762.12	356,560.14	304,000.00	304,000.00	356,560.14	17%	360,000.00	1%
000.322.10	Building Permits & Fees	283,108.17	97,468.01	380,576.18	427,900.00	427,900.00	380,576.18	-11%	412,000.00	8%
000.341.30	Zoning & Subdivision Fees	24,368.13	12,349.00	36,717.13	66,900.00	66,900.00	36,717.13	-45%	42,200.00	15%
000.341.40	Public Records Request	293.11	42.00	335.11	1,000.00	1,000.00	335.00	-66%	1,000.00	198%
000.341.50	Convenience Fees	711.59	386.55	1,098.14	1,600.00	1,600.00	1,098.00	-31%	1,750.00	59%
000.341.60	Construction Board of Appeals	0.00	0.00	0.00	900.00	900.00	0.00	-100%	900.00	0%
000.342.10	Crash Report Fees	4,157.50	2,245.00	6,402.50	7,500.00	7,500.00	6,402.50	-15%	7,500.00	17%
000.415.65.310	Refunds-Occupational License	(1,053.13)	0.00	(1,053.13)	(500.00)	(500.00)	(1,053.13)	111%	(1,000.00)	-5%
000.415.90.340	Refunds -Contractor License	0.00	0.00	0.00	(250.00)	(250.00)	0.00	-100%	(250.00)	0%
000.416.30.340	Refunds-Building Permits	(2,721.44)	(210.33)	(2,931.77)	(1,000.00)	(1,000.00)	(2,931.77)	193%	(1,000.00)	-66%
000.416.30.345	Refunds-Construction Bd of Appeals	0.00	0.00	0.00	(90.00)	(90.00)	0.00	-100%	(90.00)	0%
000.418.20.340	Refunds-Zoning	0.00	(400.00)	(400.00)	(1,200.00)	(1,200.00)	(400.00)	-67%	(1,200.00)	200%
<b>TOTAL CHARGES FOR SERVICES</b>		<b>610,311.95</b>	<b>209,142.35</b>	<b>819,454.30</b>	<b>840,760.00</b>	<b>840,760.00</b>	<b>819,454.05</b>	<b>-3%</b>	<b>866,060.00</b>	<b>6%</b>

**City of Central, Louisiana**

**2018 - 2019 Budget**

**General Fund - Charges for Services**

**Budget Notes:**

<b>Contractor License Fees</b>	The City of Central charges a Contractor License Fee to all trade contractor providing contracting and repair services within the City of Central. Budgeted amounts are based on historical data.
<b>Occupational License</b>	The City of Central collects Occupational License Taxes from businesses located within the City of Central. This includes all home occupations. Budgeted amounts are based on historical data. Within the past three years, the City of Central has significantly decreased the amount of businesses that were not paying the tax.
<b>Building &amp; Permit Fees</b>	The City of Central requires permitting for residential and commercial projects as well as repairs. Fees for certain project or repairs are flat while others are a % of the project costs. Budgeted amounts are based on historical data.
<b>Zoning &amp; Subdivision Fees</b>	The City of Central collects various fees relating to zoning and subdivision development. This includes rezoning and plan reviews for various development types. The 2018-19 budget reflects an estimate based on historical data.
<b>Public Record Request</b>	The City of Central is required to furnish copies of public records upon request and collect fees for providing copies of the requested public records. The number of request and fees collected vary from fiscal year to fiscal year. The 2018-19 budget reflects a best estimate of the fees to be collected.
<b>Construction Board of Appeals</b>	The City of Central Construction Board of Appeals rules on requests for building code variances. An application fee of \$45 is collected on each application to the Construction Board of Appeals. The number of applications vary from fiscal year to fiscal year. The 2018-19 budget reflects a best estimate of the application fees to be received.
<b>Crash Report Fees</b>	Fees charges for copies of crash reports, photographs, video recordings, etc. related to vehicle crashes within the City of Central that are handled by the Central Police Department. The budget for 2018-19 reflects a best estimate of the fees to be collected based on historical data.
<b>Refunds-All</b>	Refunds are issued to individuals and businesses if appropriate documentation to support a refund is submitted and an overpayment has been determined to have been made or a legitimate reason has been given as to why a refund is warranted. Refunds are issued for occupational license tax, building permits, zoning fees, construction board of appeals, and contractor license fees. The 2018-19 budget represents a best estimate of refunds to be issued.

**City of Central, Louisiana**  
**2018 - 2019 Budget**  
**General Fund - Intergovernmental**

Account No	Account Description	YTD Feb 2017-18	Additional Projected thru 2017-18	Total Projected 2017-18	Original 2017-18 Budget	Last Amended 2017-18 Budget	Final Amended 2017-18 Budget	% Change 2017-18 Last Amended vs 2017-18 Projected	Adopted 2018-19 Budget	% Change 2018-19 Adopted vs 2017-18 Projected
000.330.00	City/Parish Street Maintenance	0.00	0.00	0.00	0.00	0.00	0.00	0%	0.00	0%
000.331.20	Grants Federal - Operating	0.00	0.00	0.00	0.00	0.00	0.00	0%	0.00	0%
000.334.14	Grants - Fire Department	0.00	0.00	0.00	0.00	0.00	0.00	0%	0.00	0%
000.334.12	Grants - Police Department	0.00	0.00	0.00	0.00	0.00	0.00	0%	0.00	0%
000.334.20	Grants - Operating	0.00	0.00	0.00	0.00	0.00	0.00	0%	0.00	0%
000.334.30	Grants - Capital	0.00	0.00	0.00	0.00	0.00	0.00	0%	0.00	0%
<b>TOTAL INTERGOVERNMENTAL</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0%</b>	<b>0.00</b>	<b>0%</b>

**Budget Notes:**

<b>City/Parish Street Maintenance</b>	The City of Central receives funds from EBR City/Parish Street Maintenance-Baker, Zachary, & Central. The funds received are to provide for the costs of materials and maintenance of local streets and roads located within the City of Central. The funds to be received are currently calculated based on one mill of the property values assessed in the City of Central less certain deductions. These are dedicated funds and can not be used for any other purpose. Effective 2016-17, these funds have been transferred to the Capital Outlay & Improvement Fund.
<b>Grants Federal - Operating</b>	The City of Central from time to time will apply for and receive federal grants for operating purposes. For fiscal year 2018-19, federal grant funds are not expected.
<b>Grants - Fire Department</b>	The City of Central has received LGAP grant funds on behalf of the CFD in the past. Grant funds are not expected to be received on their behalf in 2018-19.
<b>Grants - Police Department</b>	The City of Central Police Department has received LGAP and Homeland Security Grants in the past fiscal years. In 2018-19, the Police Department does not expect to receive a LGAP Grant from the State of Louisiana to purchase various equipment needed for the police department.
<b>Grants - Operating</b>	The City of Central has received grant funds from the State of Louisiana in past fiscal years. The 2018-19 budget currently does not include grant funds expected from a LGAP Grant from the State of Louisiana.

City of Central, Louisiana  
2018 - 2019 Budget  
General Fund - Intergovernmental

Budget Notes:

Grants - Capital	The City of Central has been awarded grant funds from the State of Louisiana designated for capital projects in past years. All future Capital Grants beginning with fiscal year 2016-17 will be handled through the Capital Outlay & Improvement Fund and have been transferred accordingly.
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City of Central, Louisiana  
 2018 - 2019 Budget  
 General Fund - Administrative Hearing Fines & Fees

Account No	Account Description	YTD Feb 2017-18	Additional Projected thru 2017-18	Total Projected 2017-18	Original 2017-18 Budget	Last Amended 2017-18 Budge	Final Amended 2017-18 Budget	% Change 2017-18 Last Amended vs 2017-18 Projected	Adopted 2018-19 Budget	% Change 2018-19 Adopted vs 2017-18 Projected
000.351.10	Administrative Hearing Fines & Fees	6,753.68	2,014.17	8,767.85	25,000.00	25,000.00	8,767.85	-65%	25,000.00	185%
	<b>TOTAL ADMINISTRATIVE HEARING FINES &amp; FEES</b>	<b>6,753.68</b>	<b>2,014.17</b>	<b>8,767.85</b>	<b>25,000.00</b>	<b>25,000.00</b>	<b>8,767.85</b>	<b>-65%</b>	<b>25,000.00</b>	<b>185%</b>

Budget Notes:

Administrative Hearing Fines & Fees

The City of Central holds administrative hearings for individuals & businesses that are found in violation of city ordinances. Through the hearing process, the individual or business may be assessed fines and penalties by the Administrative Hearing Officer. The 2018-19 budget reflects a best estimate of the fines and fees that may be collected during the fiscal year.

**City of Central, Louisiana**  
**2018 - 2019 Budget**  
**General Fund - Legislative Expenditures**

Account No	Account Description	YTD Feb 2017-18	Additional Projected thru 2017-18	Total Projected 2017-18	Original 2017-18 Budget	Last Amended 2017-18 Budget	Final Amended 2017-18 Budget	% Change 2017-18 Last Amended vs 2017-18 Projected	Adopted 2018-19 Budget	% Change 2018-19 Adopted vs 2017-18 Projected
000.411.10.000	Dues & Subscriptions	275.00	0.00	275.00	500.00	500.00	275.00	-45%	500.00	82%
000.411.10.110	Salary/Wages	32,000.00	16,000.00	48,000.00	48,000.00	48,000.00	48,000.00	0%	57,600.00	20%
000.411.10.111	Payroll Taxes	2,448.00	1,224.00	3,672.00	3,672.00	3,672.00	3,672.00	0%	4,406.40	20%
000.411.10.270	Education & Conferences	(110.00)	325.00	215.00	3,500.00	3,500.00	325.00	-94%	3,500.00	1528%
000.411.10.441	Rent - Meetings	1,400.00	800.00	2,200.00	2,200.00	2,200.00	2,200.00	0%	2,200.00	0%
000.419.30.330	Demographer	0.00	0.00	0.00	0.00	0.00	0.00	0%	0.00	0%
000.411.30.540	Notifications	3,622.03	3,356.66	6,978.69	11,000.00	11,000.00	6,978.00	-37%	10,000.00	43%
<b>TOTAL LEGISLATIVE</b>		<b>39,635.03</b>	<b>21,705.66</b>	<b>61,340.69</b>	<b>68,872.00</b>	<b>68,872.00</b>	<b>61,450.00</b>	<b>-11%</b>	<b>78,206.40</b>	<b>27%</b>

**Budget Notes:**

<b>Dues &amp; Subscriptions</b>	Dues for council members primarily related to the Louisiana Municipal Association along with any other professional organizations. The budget for 2018-19 is based on historical data from prior fiscal years.
<b>Salary/Wages</b>	Salaries include 5 council members paid at \$800 per month through December 2018. Beginning in January 2019, 2 additional council members will be added per the adopted ordinance to move to 5 districts and 2 at large council members.
<b>Payroll Taxes</b>	Payroll taxes represent the employer's portion of the Social Security and Medicare Tax. The City of Central is exempt from paying Federal and State Unemployment taxes on salaries paid to council members.
<b>Education &amp; Conferences</b>	Fees & costs related to attendance of various educational seminars and conferences throughout the year by the City of Central council members. The budget for 2018-19 is based on historical data and is a best estimate of costs for the fiscal year.
<b>Rent - Meetings</b>	This budget for 2018-19 reflects the annual cost for council meeting held at Kristenwood.

City of Central, Louisiana  
2018 - 2019 Budget  
General Fund - Legislative Expenditures

Budget Notes continued:

Demographer	The 2018-19 budget does not anticipate the need for expenses related to a demographer. The district work was completed in 2016-17.
Notifications	Costs associated with the required publication of the various council notices in the City of Central official journal. The budget for 2018-19 reflects a best estimate of the cost for the fiscal year. Currently the official journal is The Advocate.

**City of Central, Louisiana**  
**2018 - 2019 Budget**  
**General Fund - Judicial Expenditures**

Account No	Account Description	YTD Feb 2017-18	Additional Projected thru 2017-18	Total Projected 2017-18	Original 2017-18 Budget	Last Amended 2017-18 Budget	Final Amended 2017-18 Budget	% Change 2017-18 Last Amended vs 2017-18 Projected	Adopted 2018-19 Budget	% Change 2018-19 Adopted vs 2017-18 Projected
000.412.50.331	Administrative Hearing Officer	3,220.00	9,265.00	12,485.00	8,500.00	8,500.00	12,485.00	47%	14,000.00	12%
000.412.50.330	Legal Services	22,232.84	17,782.15	40,014.99	45,000.00	45,000.00	40,015.00	-11%	45,000.00	12%
000.412.50.610	General Supplies & Office Exp.	0.00	0.00	0.00	250.00	250.00	0.00	-100%	250.00	0%
000.412.50.800	Enforcement of Admin Orders	0.00	1,500.00	1,500.00	100,000.00	100,000.00	1,500.00	-99%	100,000.00	6567%
<b>TOTAL JUDICIAL</b>		<b>25,452.84</b>	<b>28,547.15</b>	<b>53,999.99</b>	<b>153,750.00</b>	<b>153,750.00</b>	<b>54,000.00</b>	<b>-65%</b>	<b>159,250.00</b>	<b>195%</b>

**Budget Notes:**

<b>Administrative Hearing Officer</b>	Costs associated with payment of the Administrative Hearing Officer at \$175 per hour for time spent in preparation and review of cases, hearings, and signature of orders. The pending case load varies from fiscal year to fiscal year. The budget for 2018-19 reflects an estimate based on pending cases at the end of the prior fiscal year.
<b>Legal Services</b>	Legal expenditures for prosecution of cases before the Administrative Hearing Officer. The legal services are at \$225 per hour for the attorney. The budget for 2018-19 reflects an estimate based on pending cases at the end of the prior fiscal year.
<b>General Supplies &amp; Office Exp.</b>	Costs of supplies required for the Administrative Hearings and maintenance of legal files related to the cases. The budget for 2018-19 reflects a best estimate.
<b>Enforcement of Admin Orders</b>	Costs associated with enforcement of administrative orders including grass cutting, debris removal, disposal, demolition and any other normal costs related to corrective actions taken by the City of Central. The budget for 2018-19 is a best estimate for costs associated to enforcement of administrative orders and blighted properties.

**City of Central, Louisiana**  
**2018 - 2019 Budget**  
**General Fund - Executive Expenditures**

Account No	Account Description	YTD	Additional	Total	Original	Last	Final	% Change	Adopted	% Change
		Feb 2017-18	Projected thru 2017-18	Projected 2017-18	2017-18 Budget	Amended 2017-18 Budget	Amended 2017-18 Budget	2017-18 Last Amended vs 2017-18 Projected	2018-19 Budget	2018-19 Adopted vs 2017-18 Projected
000.413.10.000	Reimbursements-Mayor	165.92	75.00	240.92	6,600.00	6,600.00	250.00	-96%	6,600.00	2639%
000.413.10.110	Salary/Wages-Mayor	36,666.64	18,333.36	55,000.00	55,000.00	55,000.00	55,000.00	0%	55,000.00	0%
000.413.20.000	Fuel & Maintenance	1,354.31	479.11	1,833.42	2,000.00	2,000.00	1,900.00	-8%	2,000.00	9%
000.413.20.110	Salary/Wages-Admin	31,916.91	16,298.45	48,215.36	69,442.05	69,442.05	48,250.00	-31%	69,978.81	45%
000.413.20.111	Payroll Taxes	2,057.56	1,066.61	3,124.17	1,908.57	1,908.57	3,124.17	64%	2,095.55	-33%
000.413.20.230	Retirement Plan	13,149.03	6,689.06	19,838.09	20,244.46	20,244.46	20,244.46	-2%	21,406.47	8%
000.413.30.330	City Clerk Services	10,000.00	5,000.00	15,000.00	15,000.00	15,000.00	15,000.00	0%	15,000.00	0%
000.413.90.000	Dues & Subscriptions	11,080.00	250.00	11,330.00	13,500.00	13,500.00	11,500.00	-16%	13,500.00	19%
000.413.90.270	Education & Conferences	1,000.71	(210.00)	790.71	1,950.00	1,950.00	1,050.00	-59%	1,950.00	147%
<b>TOTAL EXECUTIVE</b>		<b>107,391.08</b>	<b>47,981.59</b>	<b>155,372.67</b>	<b>185,645.08</b>	<b>185,645.08</b>	<b>156,318.63</b>	<b>-16%</b>	<b>187,530.83</b>	<b>21%</b>

**Budget Notes:**

<b>Reimbursements-Mayor</b>	The Mayor will personally pay for certain expenses related to the City of Central. These expenses include cell phone, mileage for the use of personal vehicle, meals, travel, etc. As a result, the City of Central reimburses the Mayor for those necessary expenses that were paid for personally. The 2019-18 budget reflects a maximum reimbursement to the Mayor of \$550 per month.
<b>Salary/Wages-Mayor</b>	The compensation for the Mayor was set at \$55,000 per year. The budget for 2018-19 reflects this amount as no increase is expected by council action.
<b>Fuel &amp; Maintenance</b>	The City of Central currently owns one vehicle that is designated for City Hall. Costs such as fuel, oil changes and other routine maintenance is required on this vehicle. The budget for 2018-19 reflects a best estimate based on historical figures and any know maintenance that will be required on the vehicle.

City of Central, Louisiana  
2018 - 2019 Budget  
General Fund - Executive Expenditures

Budget Notes continued:

**Salary/Wages-Admin**
The salary for all administrative employees assigned to City Hall is reflected in this line item. A increase of 2% was included in the 2018-19 budget for the and the Administrative Assistant positions. The following are the positions, FTEs, and annual salaries reflected in the 2018-19 budget:

	<u>FTEs</u>	<u>Annual Salary</u>
Chief Administrative Officer	0.6	42,646.24
Administrative Assistant	1	27,332.57
		<u>69,978.81</u>

**Payroll Taxes**
Payroll Taxes reflects the employer's portion of Medicare tax only for the Mayor, employer's portion of Medicare tax only and State Unemployment tax for the Chief Administrative Officer and Administrative Assistant. The City of Central is exempt from paying Federal Unemployment tax on all employees. The Mayor's salary is exempt from State Unemployment.

**Retirement Plan**
The employer match for MERS in 2017-18 was 24.75% and will increase to 26.00% in 2018-19. The city currently does not have anyone participating in LA Deferred Comp. The match is paid only for those employees participating in the respective retirement plans. Full time elected officials, such as the Mayor, are required to participate in MERS.

**City Clerk Services**
The City of Central currently subcontracts out the City Clerk Position. The costs of the services provided for the 2018-19 fiscal year is \$1250 per month which is reflected in the budgeted amount.

**Dues & Subscriptions**
The City of Central pays dues to various governmental organizations for the purpose of support and access to information to assist in daily operations of the City of Central. The following was included in the 2018-19 budget:

Louisiana Municipal Association	4,000.00
Capital Region Planning Commission	2,000.00
Capital Region Legislative Delegation	5,000.00
National League of Cities	2,000.00
Miscellaneous	500.00
	<u>13,500.00</u>

**Education & Conferences**
This includes costs related to attendance of conferences and seminars by the Mayor and employees of the Executive Department. The budget for 2018-19 reflects a best estimate of those costs.

City of Central, Louisiana  
 2018 - 2019 Budget  
 General Fund - Election Expenditures

Account No	Account Description	YTD Feb 2017-18	Additional Projected thru 2017-18	Total Projected 2017-18	Original 2017-18 Budget	Last Amended 2017-18 Budge	Final Amended 2017-18 Budget	% Change 2017-18 Last Amended vs 2017-18 Projected	Adopted 2018-19 Budget	% Change 2018-19 Adopted vs 2017-18 Projected
000.414.00.000	Elections	0.00	0.00	0.00	0.00	0.00	0.00	0%	45,000.00	0%
TOTAL ELECTIONS		0.00	0.00	0.00	0.00	0.00	0.00	0%	45,000.00	0%

Budget Notes:

Elections

The City of Central is required to pay the Secretary of State for fees they assess related to election costs associated with elections of mayor, council, and police chief along with costs of run-off or special elections the City of Central may hold. Regular elections are held every 4 years. The next regular elections will be held in the fall of 2018. The City does not anticipate any special elections in the 2018-19 fiscal year and as a result budgeted accordingly.

City of Central, Louisiana  
2018 - 2019 Budget  
General Fund - Financial Administration Expenditures

Account No	Account Description	YTD Feb 2017-18	Additional Projected thru 2017-18	Total Projected 2017-18	Original 2017-18 Budget	Last Amended 2017-18 Budget	Final Amended 2017-18 Budget	% Change 2017-18 Last Amended vs 2017-18 Projected	Adopted 2018-19 Budget	% Change 2018-19 Adopted vs 2017-18 Projected
000.415.15.330	Accounting & Payroll	8,656.92	10,631.10	19,288.02	19,500.00	19,500.00	19,500.00	-1%	31,500.00	63%
000.415.20.330	Auditing	31,500.00	12,500.00	44,000.00	25,000.00	25,000.00	44,000.00	76%	37,000.00	-16%
000.415.45.330	Legal Services	31,299.61	16,477.35	47,776.96	190,000.00	190,000.00	47,776.96	-75%	190,000.00	298%
<b>TOTAL FINANCIAL ADMINISTRATION</b>		<b>71,456.53</b>	<b>39,608.45</b>	<b>111,064.98</b>	<b>234,500.00</b>	<b>234,500.00</b>	<b>111,276.96</b>	<b>-53%</b>	<b>258,500.00</b>	<b>133%</b>

**Budget Notes:**

<b>Accounting &amp; Payroll</b>	The City of Central contracts out the services of a Finance Director which includes providing payroll processing. The 2018-19 budget reflects approximately 300 hours at \$105 per hour.
<b>Auditing</b>	The City of Central undergoes an audit of its year-end fiscal year financial statements on an annual basis per the state statute requirements. Faulk & Winkler, LLC currently is providing auditing services. The 2018-19 budget reflects an estimate based on the cost of prior years audits plus the a required single audit and agreed upon procedures as required by the Legislative Auditors.
<b>Legal Services</b>	The City of Central currently contracts out a legal services at a rate of \$225 per hour. The 2018-19 budget reflects an estimate of fees for legal services based on prior years historical figures and anticipated legal services needed in the City of Central during the fiscal year.

**City of Central, Louisiana**  
**2018 - 2019 Budget**  
**General Fund - City Operations & Services Expenditures**

Account No	Account Description	YTD Feb 2017-18	Additional Projected thru 2017-18	Total Projected 2017-18	Original 2017-18 Budget	Last Amended 2017-18 Budget	Final Amended 2017-18 Budget	% Change 2017-18 Last Amended vs 2017-18 Projected	Adopted 2018-19 Budget	% Change 2018-19 Adopted vs 2017-18 Projected
000.416.10.300	City Services Contractor	2,458,914.64	1,229,457.32	3,688,371.96	3,688,371.96	3,688,371.96	3,688,371.96	0%	4,129,089.00	12%
000.416.____.____	Reimbursed Material Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0%	84,000.00	0%
000.416.20.340	Permit Management Fees	306,387.81	316,939.81	623,327.62	638,500.04	638,500.04	638,500.04	-2%	542,000.00	-13%
000.416.40.340	Contractor License Mgmt Fees	0.00	0.00	0.00	0.00	0.00	0.00	0%	0.00	0%
<b>TOTAL CITY OPERATIONS &amp; SERVICES</b>		<b>2,765,302.45</b>	<b>1,546,397.13</b>	<b>4,311,699.58</b>	<b>4,326,872.00</b>	<b>4,326,872.00</b>	<b>4,326,872.00</b>	<b>0%</b>	<b>4,755,089.00</b>	<b>10%</b>

**Budget Notes:**

<b>City Services Contractor</b>	The City of Central currently contract all services such as public works, permitting, inspections, occupational license tax collections, contractor licensing etc. The current provider of services is IBTS. In 2017-18, the contract with IBTS was renewed for 5 years. The budget for 2018-19 reflects the agreed upon contract price as well as adendums.
<b>Reimbursed Material Expenses</b>	The City of Central will reimburse its City Services Contractor, IBTS, for certain materials used in providing certain services within the City of Central. The budget for 2018-19 reflects an estimate of materials to be reimbursed to IBTS.
<b>Permit Management Fees</b>	As part of the current contract for city services, the City of Central pays a permit management fee to IBTS for permitting management. This management fee is paid for the management of the permitting process which includes issuance of permits and related inspections. The management fees is based on the percentage of completion of issued permits. The 2018-19 budget reflects a best estimate of those fees based on historical figures and amounts due related to permits issued for flood repairs.
<b>Contractor License Management Fees</b>	The City of Central currently does not pay contractor license management fees to IBTS under the agreed upon contract. During the 2018-19 budget, the City of Central does not expect to pay a contractor license management fee.

City of Central, Louisiana  
2018 - 2019 Budget  
General Fund - Planning & Zoning Expenditures

Account No	Account Description	YTD Feb 2017-18	Additional Projected thru 2017-18	Total Projected 2017-18	Original 2017-18 Budget	Last Amended 2017-18 Budget	Final Amended 2017-18 Budget	% Change 2017-18 Last Amended vs 2017-18 Projected	Adopted 2018-19 Budget	% Change 2018-19 Adopted vs 2017-18 Projected
000.418.10.441	Rent-Meetings	600.00	500.00	1,100.00	1,200.00	1,200.00	1,200.00	-8%	1,200.00	9%
000.418.20.270	Education & Conferences	0.00	0.00	0.00	2,000.00	2,000.00	0.00	-100%	2,000.00	0%
000.418.20.310	Grant Monitoring Services	0.00	0.00	0.00	0.00	0.00	0.00	0%	0.00	0%
000.418.20.330	City Planner Services	32,287.50	20,850.00	53,137.50	46,666.66	46,666.66	53,137.50	14%	12,862.50	-76%
000.418.20.331	CDBG Planner Services	0.00	0.00	0.00	0.00	0.00	0.00	0%	0.00	0%
000.418.20.332	Transportation Planner	0.00	0.00	0.00	0.00	0.00	0.00	0%	0.00	0%
000.418.20.333	Zoning & Elevation Studies	80,737.93	74,904.44	155,642.37	216,428.58	216,428.58	216,428.58	-28%	60,790.21	-61%
000.418.30.540	Notifications	3,844.68	1,915.76	5,760.44	5,000.00	5,000.00	5,760.44	15%	6,000.00	4%
000.418.45.330	Legal Services	27,474.01	16,347.47	43,821.48	100,000.00	100,000.00	43,821.48	-56%	100,000.00	128%
<b>TOTAL PLANNING &amp; ZONING</b>		<b>144,944.12</b>	<b>114,517.67</b>	<b>259,461.79</b>	<b>371,295.24</b>	<b>371,295.24</b>	<b>320,348.00</b>	<b>-30%</b>	<b>182,852.71</b>	<b>-30%</b>

**Budget Notes:**

<b>Rent-Meetings</b>	The City of Central currently rents a facility to hold all Planning and Zoning public meetings. The rental of that facility is \$100 per meeting. The 2018-19 budget reflects the estimated cost to rent the facility to hold monthly meetings. It is assumed that there will be 12 meetings per year.
<b>Education &amp; Conferences</b>	Fees & costs related to attendance of various educational seminars and conferences throughout the year by the related to Planning & Zoning for the 2018-19 fiscal year.
<b>Grant Monitoring Services</b>	The City of Central will obtain professional grant monitoring and administrative services related to certain federal grants. The most recent grant in which the City of Central utilized this services was for the CDBG 2013-14 grant funds. The City does not anticipate receipt of any federal grants which would require monitoring therefore nothing is budgeted in 2018-19.

City of Central, Louisiana  
2018 - 2019 Budget  
General Fund - Planning & Zoning Expenditures

Budget Notes continued:	
City Planner Services	This expenditure is related to the contract with a firm related to providing services to update the current master plan which began in 2016-17. The 2018-19 budget reflects the balance of estimated costs of services to be provided related to the continued efforts to update the current master plan.
CDBG Planner Services	Professional CDBG services to be provided to the City of Central in conjunction with the federal CDBG grant. The services were completed in prior years and no additional services are currently expected. The 2018-19 budget reflects this accordingly.
Transportation Planner	Professional services obtained by the City of Central related to transportation planning services. In 2013-14, phases I & II were completed. The 2018-19 budget reflects refelcts and estimate of the costs related to transportation planning services.
Zoning & Elevation Studies	The City of Central may hire professionals to provide zoning and elevation studies periodically. In 2016-17, the Council appropriated funds for Engineering & Surveying for Flood Inudation Mapping & Modeling. This project carried into 2017-18 and and will be completed in the 1st Quarter of the 2018-19 fiscal year. The budget reflects the balance of those
Notifications	The City of Central is required to publish notifications in the official journal as they relate to planning and zoning. The 2018-19 reflects a best estimate of those costs based on historical figures.
Legal Services	The City of Central currently contracts legal services related to planning and zoning applications, cases, ordinances and the UDC. The budget for 2018-19 reflects and estimate based on prior years historical figures.

**City of Central, Louisiana**  
**2018 - 2019 Budget**  
**General Fund - General Administration Expenditures**

Account No	Account Description	YTD Feb 2017-18	Additional Projected thru 2017-18	Total Projected 2017-18	Original 2017-18 Budget	Last Amended 2017-18 Budget	Final Amended 2017-18 Budget	% Change 2017-18 Last Amended vs 2017-18 Projected	Adopted 2018-19 Budget	% Change 2018-19 Adopted vs 2017-18 Projected
000.419.43.430	Repairs & Maintenance	25.00	458.50	483.50	1,500.00	1,500.00	500.00	-68%	1,500.00	210%
000.419.44.441	Rent	11,200.00	5,200.00	16,400.00	16,800.00	16,800.00	16,800.00	-2%	14,400.00	-12%
000.419.70.260	Insurance-Worker's Comp	646.95	0.00	646.95	1,177.00	1,177.00	1,177.00	-45%	1,259.39	95%
000.419.70.520	Insurance-General Liability	24,160.71	0.00	24,160.71	36,594.00	36,594.00	24,500.00	-34%	26,215.00	9%
000.419.70.742	Insurance-Vehicle	1,478.79	0.00	1,478.79	2,600.00	2,600.00	1,480.00	-43%	1,500.00	1%
000.419.90.410	Utilities	3,930.54	1,180.88	5,111.42	4,875.00	4,875.00	5,120.00	5%	5,500.00	8%
000.419.90.530	Telephone	1,180.46	1,281.95	2,462.41	4,600.00	4,600.00	2,462.41	-46%	3,900.00	58%
000.419.90.531	Internet Services	922.65	391.96	1,314.61	1,750.00	1,750.00	1,325.00	-25%	1,750.00	33%
000.419.90.610	General Supplies & Office Exp	1,480.15	981.94	2,462.09	4,000.00	4,000.00	2,500.00	-38%	4,000.00	62%
000.419.90.741	Small Equipment	0.00	204.48	204.48	2,500.00	2,500.00	250.00	-92%	2,500.00	1123%
<b>TOTAL GENERAL ADMINISTRATION</b>		<b>45,025.25</b>	<b>9,699.71</b>	<b>54,724.96</b>	<b>76,396.00</b>	<b>76,396.00</b>	<b>56,114.41</b>	<b>-28%</b>	<b>62,524.39</b>	<b>14%</b>

**Budget Notes:**

<b>Repairs &amp; Maintenance</b>	The costs of repairs and maintenance to the office and/or office equipment for City Hall is captured in the expenditure. The 2018-19 budget reflects a best estimate of costs for repairs and maintenance.
<b>Rent</b>	The City of Central does not own buildings to house City Hall. As a result, the City of Central rents office space. The budget for 2018-19 reflects to annual rental expenditure for City Hall.
<b>Insurance-Worker's Comp</b>	The City of Central obtains worker's compensation insurance each fiscal year to cover employees in the event they are injured while on the job. Risk Management, a division of LMA, currently provides this coverage for the City of Central. Worker's compensation premiums are calculated based on employee wages. The budget for 2018-19 reflects an estimate of the premiums based on information obtained from Risk Management during the budget process.

City of Central, Louisiana  
2018 - 2019 Budget  
General Fund - General Administration Expenditures

Budget Notes continued:

Insurance-General Liability	The City of Central obtains general liability insurance each fiscal year. Risk Management, a division of LMA, currently provides this coverage for the City of Central. General liability premiums are calculated on expenditures from operations. The budget for 2018-19 reflects an estimate of the premiums based on information obtained from Risk Management during the budget process.
Insurance-Vehicle	The City of Central obtains vehicle insurance for vehicles owned by the city and operated by employees of City Hall. Risk Management, a division of LMA, currently provides this coverage for the City of Central. The budget for 2018-19 reflects an estimate of the premiums based on information obtained from Risk Management during the budget process.
Utilities	The costs of utilities related to the operations of City Hall are captured in this expenditure. The budget for 2018-19 reflects an estimate based on prior years historical figures.
Telephone	The costs of telephone services related to the operations of City Hall are captured in this expenditure. The budget for 2018-19 reflects an estimate based on prior years historical figures.
Internet Services	The costs of internet services currently provided by AT&T U-verse related to the operations of City Hall are captured in this expenditure. The budget for 2018-19 reflects an estimate based on prior years historical figures and consideration of a recent change of service providers.
General Supplies & Office Expense	The costs of office supplies and other miscellaneous costs related to the daily operations of City Hall are captured in this expenditure. The budget for 2018-19 reflects an estimate based on prior years historical figures.
Small Equipment	The costs of equipment purchases less that \$1000 related to the operations of City Hall are captured in this expenditure. The budget for 2018-19 reflects a best estimated of equipment purchases that may be necessary for the fiscal year.

City of Central, Louisiana  
 2018 - 2019 Budget  
 General Fund - Public Safety Expenditures

Account No	Account Description	YTD Feb 2017-18	Additional Projected thru 2017-18	Total Projected 2017-18	Original 2017-18 Budget	Last Amended 2017-18 Budget	Final Amended 2017-18 Budget	% Change 2017-18 Last Amended vs 2017-18 Projected	Adopted 2018-19 Budget	% Change 2018-19 Adopted vs 2017-18 Projected
000.420.22.000	Fire Hydrant Rental Fees	0.00	3,000.00	3,000.00	1,500.00	1,500.00	3,000.00	100%	1,500.00	-50%
TOTAL PUBLIC SAFETY		0.00	3,000.00	3,000.00	1,500.00	1,500.00	3,000.00	100%	1,500.00	-50%

Budget Notes:

Fire Hydrant Rental Fees

Several fire hydrants in the City of Central fall under the Chaneyville Fire Department because they are located in their designated coverage area. As a result, the City of Central agreed to cover the costs of those fire hydrants that are located within the City of Central but fall under the Chaneyville Fire Department. The City of Central agreed to cover the cost for 5 years and 2014-15 was the last year of the agreement. Council has decided to continue to fund the fire hydrants for the 2018-19 fiscal year.

**City of Central, Louisiana**  
**2018 - 2019 Budget**  
**General Fund - Police Department Expenditures**

Account No	Account Description	YTD	Additional	Total	Original	Last	Final	% Change	Adopted	% Change
		Feb 2017-18	Projected thru 2017-18	Projected 2017-18	2017-18 Budget	Amended 2017-18 Budget	Amended 2017-18 Budget	2017-18 Last Amended vs 2017-18 Projected	2018-19 Budget	2018-19 Adopted vs 2017-18 Projected
000.421.05.110	Salary/Wages-Police Chief	792.08	396.04	1,188.12	1,188.50	1,188.50	1,188.50	0%	13,844.25	1065%
000.421.20.110	Salary/Wages-Employees	143,049.00	67,938.10	210,987.10	233,672.00	233,672.00	217,166.61	-10%	326,440.00	55%
000.421.05.111	Payroll Taxes	12,833.21	5,295.90	18,129.11	18,201.69	18,201.69	18,201.69	0%	26,372.03	45%
000.421.05.230	Retirement Plan	0.00	0.00	0.00	0.00	0.00	0.00	0%	0.00	0%
000.421.05.260	Insurance-Worker's Comp	15,542.26	0.00	15,542.26	21,463.66	21,463.66	15,542.26	-28%	22,833.31	47%
000.421.05.410	Utilities	4,849.99	2,260.46	7,110.45	7,500.00	7,500.00	7,500.00	-5%	7,500.00	5%
000.421.05.441	Rent	10,400.00	5,200.00	15,600.00	15,800.00	15,800.00	15,800.00	-1%	1,317.00	-92%
000.421.05.520	Insurance-Liability	17,030.45	1,025.00	18,055.45	32,100.00	32,100.00	18,055.45	-44%	34,800.00	93%
000.421.05.530	Telephone	1,169.09	1,017.37	2,186.46	3,180.00	3,180.00	2,190.00	-31%	3,180.00	45%
000.421.05.531	Internet Services	5,748.04	2,920.20	8,668.24	12,108.00	12,108.00	8,700.00	-28%	12,108.00	40%
000.421.05.610	General Supplies & Office Exp	4,744.87	2,127.67	6,872.54	8,480.00	8,480.00	7,150.00	-19%	8,240.00	20%
000.421.05.742	Insurance-Vehicles	17,524.41	0.00	17,524.41	22,129.75	22,129.75	17,530.00	-21%	20,057.62	14%
000.421.05.744	Small Equipment	4,647.10	2,646.73	7,293.83	10,000.00	10,000.00	7,300.00	-27%	10,000.00	37%
000.421.05.748	Weapons	658.90	500.00	1,158.90	5,000.00	3,000.00	1,200.00	-61%	5,000.00	331%
000.421.20.340	Extra Duty Deputy Labor	49,560.00	32,402.50	81,962.50	85,000.00	85,000.00	85,000.00	-4%	85,000.00	4%
000.421.20.610	Law Enforcement Supplies	2,904.57	1,264.46	4,169.03	5,500.00	5,500.00	4,570.00	-24%	5,500.00	32%
000.421.20.800	Uniforms	6,596.92	2,932.73	9,529.65	8,500.00	9,500.00	9,530.00	0%	9,500.00	0%
000.421.25.800	Vests	150.00	1,348.00	1,498.00	4,900.00	4,900.00	1,498.00	-69%	4,900.00	227%

**City of Central, Louisiana**  
**2018 - 2019 Budget**  
**General Fund - Police Department Expenditures**

Account No	Account Description	YTD Feb 2017-18	Additional Projected thru 2017-18	Total Projected 2017-18	Original 2017-18 Budget	Last Amended 2017-18 Budget	Final Amended 2017-18 Budget	% Change 2016-17 Last Amended vs 2017-18 Projected	Adopted 2018-19 Budget	% Change 2018-19 Adopted vs 2016-17 Projected
000.421.55.270	Education & Conferences	893.91	2,201.98	3,095.89	4,000.00	5,000.00	3,100.00	-38%	5,000.00	62%
000.421.80.430	Computer Repairs & Maint	29.95	300.00	329.95	1,500.00	1,500.00	400.00	-78%	1,500.00	355%
000.421.90.900	Repairs & Maint-Building	415.97	500.00	915.97	3,000.00	3,000.00	920.00	-69%	2,000.00	118%
000.421.70.430	Repairs & Maint-Vehicles & Equip	10,922.53	3,152.44	14,074.97	15,000.00	24,400.00	24,400.00	-42%	15,000.00	7%
000.421.70.626	Fuel	18,419.05	11,204.18	29,623.23	25,000.00	25,000.00	29,650.00	18%	35,000.00	18%
<b>TOTAL POLICE DEPARTMENT</b>		<b>328,882.30</b>	<b>146,633.76</b>	<b>475,516.06</b>	<b>543,223.60</b>	<b>552,623.60</b>	<b>496,592.51</b>	<b>-14%</b>	<b>655,092.21</b>	<b>38%</b>

**Budget Notes:**

**Salary/Wages- Police Chief** The salary for the police chief was set by council ordinance at \$26,500 per year. The budget for 2014-15 was reduced per council ordinance. The 2018-19 budget will remain the same as the reduction was to last for a 4 year term.

**Salary/Wages-Employees** Salaries and wages for all Police Department employees are accounted for in the line item. The 2018-19 budget includes the following:

	<u>FTEs</u>	<u>Annual Salary</u>
Assistance Police Chief	1	41,600.00
Part Time Officers (8 @ 30 hrs per wk; total 240 hrs per wk)	6	187,200.00
Emergency OT not covered by FEMA	0	3,000.00
Part Time Dispatchers (4 @ 35 hrs per wk; total 140 hrs per wk)	3.5	94,640.00
		<u>326,440.00</u>

**Payroll Taxes** The City of Central is required to pay the employer portion of the Social Security and Medicare taxes for the current police chief and employees. As a result, the budget reflects a requirement to pay the related payroll taxes. The City of Central is exempt from paying Federal & State Unemployment taxes for the Police Chief.

**Retirement Plan** The current Police Chief for the City of Central nor the Assistance Police Chief is not required to participate in MPERS. The match for MPERS has been increased to 32.25% for 2018-19. The budget reflects the expenditure accordingly for 2018-19.

City of Central, Louisiana  
2018 - 2019 Budget  
General Fund - Police Department Expenditures

Budget Notes continued:

Insurance-Worker's Comp	The City of Central obtains worker's compensation insurance each fiscal year to cover employees and reserve officers of the Police Department in the event they are injured while on the job. Risk Management, a division of LMA, currently provides this coverage for the City of Central. Worker's compensation premiums are calculated based on employee wages and a flat amount per reserve officer.
Utilities	The costs of utilities related to the operations of the Police Department are captured in this expenditure. The budget for 2018-19 reflects an estimate based on prior years historical figures.
Rent	The 2018-19 budget reflects monthly rent at \$1300 per month for the month of July for space currently occupied by the City of Central Police Department. The City of Central Police Department will be relocating to the building on Hooper Road. This building is owned by the City of Central and as a result there will be no rent expenditure for the remainder of the fiscal year.
Insurance-Liability	The City of Central Police Department obtains general liability insurance each fiscal year. Risk Management, a division of LMA, currently provides this coverage.
Telephone	The costs of telephone related services for the Police Department are captured in this expenditure. This includes cell phone expense for the Administrative Assistant. The budget for 2018-19 reflects an estimate based on prior year historical figures and growth of department.
Internet Services	The cost of air cards for the patrol units and internet for the Police Department is captured in this expenditure as well as cable TV. The budget for 2018-19 reflects an estimate based on prior years historical figures and estimated expenditures.
General Supplies & Office Expense	Expenditures related to the office expenditures such as office supplies and a copier lease are captured in this expenditure. The budget for 2018-19 reflects and estimate of the costs for the fiscal year.
Insurance-Vehicle	The City of Central obtains vehicle insurance for vehicles owned by the Police Department. Risk Management, a division of LMA, currently provides this coverage. The budget for 2018-19 reflects the costs of coverage for 18 vehicles and 4 motorcycle patrol units.
Small Equipment	The costs of equipment purchases less that \$1000 related to the operations of the Police Department are captured in this expenditure. The budget for 2018-19 reflects a best estimate of equipment purchases that may be necessary for the fiscal year and includes the following:

<u>Item</u>	<u>Quantity</u>	<u>Estimated Cost</u>
Miscellaneous		10,000.00
		<u>10,000.00</u>

City of Central, Louisiana  
2018 - 2019 Budget  
General Fund - Police Department Expenditures

Budget Notes continued:

Weapons	The cost of weapon purchases are captured in this account. The 2018-19 budget reflects estimated weapon purchases as follows:		
	Miscellaneous	0	5,000.00
	Lethal Weapons-Rifles	0	-
	Non-lethal Weapons - Pepper Guns	0	-
			<u>5,000.00</u>
Extra Duty Deputy Labor	The City of Central Police Department currently contracts with the EBR Sherriff office to provide extra patrols by sheriff deputies. The contract amount increased in 2015-16 from \$25 per hour to \$30 per hour. The costs of these patrols are paid directly to the officers providing the patrols. The officers are provided a Form 1099 at the end of the calendar year for tax reporting purposes. the 2018-19 budget reflects anticipated costs related to extra duty patrols.		
Law Enforcement Supplies	This account properly captures expenditure for disposable supplies for law enforcement such as ammunition, ticket books, pepper spray cylinders, gloves, etc. The budget amount for 2018-19 reflects an estimated cost of this expenditure based on department requirements and historical figures.		
Uniforms	This account captures the costs related to uniforms, vests, raincoats, gun belts etc. The budget 2018-19 is based on the current uniform needs for the 15 current reserve officers, current 6 part-time officers and addition of part-time officers of 3.		
Bullet Proof Vests	The costs of bullet proof vest purchases are captured in this account. The 2018-19 budget reflects an estimate for the purchase of vests.		
Education & Conferences	This includes costs associated with education and conferences attended by the Police Chief or reserve officers of the Police Department. The budget for 2018-19 reflects a best estimate based on prior year historical figures.		
Computer Repairs & Maint	This includes repair and maintenance costs related to the email server and computers within the Police Department. The 2018-19 budget reflects and estimate of the anticipated costs.		
Repairs & Maint-Vehicles & Equip	This includes costs for repairs and maintenance on police patrol units and equipment for the Police Department. The budget for 2018-19 reflects the estimated costs of repairs and maintenance based on historical figures, number of patrol units and current condition of units along with additional units to be purchased in 2017-18.		
Repairs & Maint-Building	This includes costs for repairs and maintenance to the leased building that houses the police department as well as pest control and security monitoring. The budget for 2018-19 reflects the estimated costs of these repairs and maintenance based on historical figures and estimates.		
Fuel	This includes cost of fuel for police patrol units for the Police Department. The budget for 2018-19 reflects a best estimate based on historical figures, number of patrol units and estimated hours of patrols.		

**City of Central, Louisiana**  
**2018 - 2019 Budget**  
**General Fund - Highways & Street Expenditures**

Account No	Account Description	YTD	Additional	Total	Original	Last	Final	% Change	Adopted	% Change
		Feb 2017-18	Projected thru 2017-18	Projected 2017-18	2017-18 Budget	Amended 2017-18 Budget	Amended 2017-18 Budget	2017-18 Last Amended vs 2017-18 Projected	2018-19 Budget	2018-19 Adopted vs 2017-18 Projected
000.431.30.700	Sidewalks & Crosswalks	0.00	0.00	0.00	0.00	0.00	0.00	0%	0.00	0%
000.431.70.800	Street Lights	11,876.50	6,000.00	17,876.50	22,000.00	22,000.00	17,880.00	-19%	22,000.00	23%
000.431.60.000	Storm/Street Drainage	0.00	0.00	0.00	0.00	0.00	0.00	0%	0.00	0%
000.431.80.000	Road Safety Improvements	0.00	0.00	0.00	0.00	0.00	0.00	0%	0.00	0%
000.431.80.330	Road Studies	0.00	0.00	0.00	0.00	0.00	0.00	0%	0.00	0%
000.431.90.000	City/Parish Street Maint	0.00	0.00	0.00	0.00	0.00	0.00	0%	0.00	0%
<b>TOTAL HIGHWAYS &amp; STREETS</b>		<b>11,876.50</b>	<b>6,000.00</b>	<b>17,876.50</b>	<b>22,000.00</b>	<b>22,000.00</b>	<b>17,880.00</b>	<b>-19%</b>	<b>22,000.00</b>	<b>23%</b>

**Budget Notes:**

<b>Sidewalks &amp; Crosswalks</b>	This captures expenditures related to sidewalk and crosswalk projects/repairs in the City of Central. All future projects will be handled through the Capital Outlay and Improvement Fund.
<b>Street Lights</b>	The City of Central has street lights for which it is responsible for the utility costs, installation, and repairs and maintenance. The budget for 2017-18 reflects estimated utility and repair costs. Some additional lights are currently planned for installation during 2018-19.
<b>Storm/Street Drainage</b>	The City of Central captures the costs of design and engineering related storm and street drainage projects not funded from a special revenue fund in this expenditure. Beginning in 2015-16, these projects will be captured in the Capital Outlay & Improvement Fund.
<b>Road Safety Improvements</b>	The City of Central had multiple road safety improvement projects in prior fiscal years. The projects were funded by the Curve Safety Grant. Future projects will be captured in the Capital Outlay & Improvement Fund.
<b>Road Studies</b>	The City of Central may periodically incur costs from road studies to determine the feasibility and manner in which improvements to roads can be made. This can include existing and new roadways. Beginning in 2015-16, these costs will be captured in the Capital Outlay & Improvement Fund.
<b>City/Parish Street Maintenance</b>	The City/Parish of EBR provides mills to the cities of Baker, Zachary, and Central to provide street maintenance. This expenditure reflects the cost of the street maintenance with those dedicated funds provided by EBR. The costs for these expenditures will be captured in the Capital Outlay & Improvement Fund beginning in 2015-16.

City of Central, Louisiana  
 2018 - 2019 Budget  
 General Fund - Sanitation Expenditures

Account No	Account Description	YTD Feb 2017-18	Additional Projected thru 2017-18	Total Projected 2017-18	Original 2017-18 Budget	Last Amended 2017-18 Budge	Final Amended 2017-18 Budget	% Change 2017-18 Last Amended vs 2017-18 Projected	Adopted 2018-19 Budget	% Change 2018-19 Adopted vs 2017-18 Projected
000.432.00.330	Sanitation Studies	0.00	0.00	0.00	0.00	0.00	0.00	0%	0.00	0%
000.432.60.424	Weed Control	42,479.66	25,000.00	67,479.66	136,800.00	136,800.00	67,480.00	-51%	136,800.00	103%
TOTAL SANITATION		42,479.66	25,000.00	67,479.66	136,800.00	136,800.00	67,480.00	-51%	136,800.00	103%

Budget Notes:

Sanitation Studies	The City of Central has developed a Sewer Master Plan. The budget for 2018-19 reflects estimated amounts related to the Sewer Master Plan.
Weed Control	The City of Central currently contracts out weed control with Louisiana Vegetation Management. The primary purpose of the contract is to control weed growth within the City of Central. The budget for 2018-19 reflects estimated costs for spraying and additional cuttings on some parish and state roadways within the city limits.

City of Central, Louisiana  
 2018 - 2019 Budget  
 General Fund - Welfare Expenditures

Account No	Account Description	YTD	Additional	Total	Original	Last	Final	% Change	Adopted	% Change
		Feb 2017-18	Projected thru 2017-18	Projected 2017-18	2017-18 Budget	Amended 2017-18 Budge	Amended 2017-18 Budget	2017-18 Last Amended vs 2017-18 Projected	2018-19 Budget	2018-19 Adopted vs 2017-18 Projected
000.444.30.800	Council on Aging	13,600.00	6,800.00	20,400.00	20,400.00	20,400.00	20,400.00	0%	20,400.00	0%
000.444.30.900	Public Assistance	21,282.34	0.00	21,282.34	0.00	21,282.34	21,282.34	0%	0.00	-100%
TOTAL WELFARE		34,882.34	6,800.00	41,682.34	20,400.00	41,682.34	41,682.34	0%	20,400.00	-51%

Budget Notes:	
Council on Aging	The City of Central provides building space for the local Council on Aging within the city. The building rental for 2018-19 is estimated at \$1700 per month. The budget for 2018-19 reflects the cost of the building rental.
Public Assistance	The City of Central transferred donations received in 2016 to CCAF for public assistance provided to school students that incurred devastating losses as a result of the flood. This transfer was made in 2017.

City of Central, Louisiana  
 2018 - 2019 Budget  
 General Fund - Special Event Expenditures

Account No	Account Description	YTD Feb 2017-18	Additional Projected thru 2017-18	Total Projected 2017-18	Original 2017-18 Budget	Last Amended 2017-18 Budget	Final Amended 2017-18 Budget	% Change 2017-18 Last Amended vs 2017-18 Projected	Adopted 2018-19 Budget	% Change 2018-19 Adopted vs 2017-18 Projected
000.464.40.000	Community Events	66,403.85	0.00	66,403.85	63,000.00	63,000.00	66,405.00	5%	0.00	-100%
TOTAL SPECIAL EVENT EXPENDITURES		66,403.85	0.00	66,403.85	63,000.00	63,000.00	66,405.00	5%	0.00	-100%

Budget Notes:

Community Events	The City of Central planning several City events throught the fiscal year. Beginning in 2018-19, the costs associated with these events will be part of the City Services Contract with IBTS. As a result, the Budget for 2018-19 reflects no costs:									
				Birthday Bash		0.00				
				Halloween Hallabaluh		0.00				
				Christmas Celebration		0.00				
						0.00				

**City of Central, Louisiana**  
**2018 - 2019 Budget**  
**General Fund - Economic Development Expenditures**

Account No	Account Description	YTD	Additional	Total	Original	Last	Final	% Change	Adopted	% Change
		Feb 2017-18	Projected thru 2017-18	Projected 2017-18	2017-18 Budget	Amended 2017-18 Budget	Amended 2017-18 Budget	2017-18 Last Amended vs Projected	2018-19 Budget	2018-19 Adopted vs 2017-18 Projected
000.464.10.330	Consulting Services	50,000.00	25,000.00	75,000.00	75,000.00	75,000.00	75,000.00	0%	0.00	-100%
000.464.10.540	Publicity	22,705.58	5,000.00	27,705.58	40,000.00	40,000.00	28,000.00	-31%	0.00	-100%
000.464.99.000	Miscellaneous	485.00	0.00	485.00	0.00	0.00	0.00	0%	0.00	-100%
000.464.99.001	Special Events	1,313.00	0.00	1,313.00	10,000.00	10,000.00	1,313.00	-87%	0.00	-100%
000.464.10.350	Studies	12,500.00	0.00	12,500.00	0.00	0.00	12,500.00	0%	0.00	-100%
000.464.70.000	Grant Writing Services	0.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	0%	0.00	-100%
000.464.10.000	Dues & Subscriptions	1,495.00	0.00	1,495.00	2,400.00	2,400.00	1,500.00	-38%	0.00	-100%
000.464.99.270	Education & Conferences	1,120.00	0.00	1,120.00	6,000.00	6,000.00	1,120.00	-81%	0.00	-100%
000.464.99.580	Travel	0.00	0.00	0.00	3,000.00	3,000.00	0.00	-100%	0.00	0%
<b>TOTAL ECONOMIC DEVELOPMENT</b>		<b>89,618.58</b>	<b>40,000.00</b>	<b>129,618.58</b>	<b>146,400.00</b>	<b>146,400.00</b>	<b>129,433.00</b>	<b>-11%</b>	<b>0.00</b>	<b>-100%</b>

**Budget Notes:**

<b>Consulting Services</b>	The expenditures related to consulting services which are related to economic development within the City of Central are captured with this expenditure. The City of Central has amended the IBTS contract for 2018-19 to include Economic Development activities and the budget reflects this accordingly.
<b>Publicity</b>	As part of its economic development efforts, the City of Central will incur advertising costs in order to promote the City of Central. This can include items such as website activities, advertising in various publications, and marketing materials. The costs associated with Economic Development is included as an amendment to the IBTS contract for 2018-19 and the budget reflects this accordingly.
<b>Miscellaneous</b>	The City of Central may incur costs related to economic development that are not detailed in other line items. The costs are miscellaneous in nature. The City of Central has amended the IBTS contract for 2018-19 to include all costs associated with Economic Development activities and the budget reflects this accordingly.
<b>Special Events</b>	In an effort to promote economic development within the city, the City of Central may host special events. This expenditure captures the costs of those special events. The costs associated with Economic Development is included as an amendment to the IBTS contract for 2018-19 and the budget reflects this accordingly.

**Budget Notes:**

<b>Studies</b>	The City currently does not have any plans in 2018-19 for studies to be performed. The costs associated with Economic Developemnt is included as an amendment to the IBTS contract for 2018-19 and the budget reflects this accordingly.
<b>Grant Writing Services</b>	The City currently has plans to obtain assistance with Grant writing to obtain grants related to Economic Development. The costs associated with Economic Developemnt is included as an amendment to the IBTS contract for 2018-19 and the budget reflects this accordingly.
<b>Dues &amp; Subscriptions</b>	The city plans to obtain subscriptions to MPLAN & ARGIS for aid in economic impact studies. The costs associated with Economic Developemnt is included as an amendment to the IBTS contract for 2018-19 and the budget reflects this accordingly.
<b>Education &amp; Conferences</b>	City officials have attended several education seminar and conference related to economic development in the past fiscal years. The costs associated with Economic Developemnt is included as an amendment to the IBTS contract for 2018-19 and the budget reflects this accordingly.
<b>Travel</b>	Travel costs associated with economic development activities including but not limited to conferences, seminars and various regional tradeshow. The costs associated with Economic Developemnt is included as an amendment to the IBTS contract for 2018-19 and the budget reflects this accordingly.

City of Central, Louisiana  
 2018 - 2019 Budget  
 General Fund - Fiscal Agent Expenditures

Account No	Account Description	YTD Feb 2017-18	Additional Projected thru 2017-18	Total Projected 2017-18	Original 2017-18 Budget	Last Amended 2017-18 Budge	Final Amended 2017-18 Budget	% Change 2017-18 Last Amended vs 2017-18 Projected	Adopted 2018-19 Budget	% Change 2018-19 Adopted vs 2017-18 Projected
000.475.10.000	Bond Amortization-Discount	(2,869.10)	3,269.10	400.00	55,670.43	55,670.43	400.00	-99%	408.00	2%
000.475.10.000	Investment Fees	10,430.24	8,250.00	18,680.24	19,068.18	19,068.18	19,068.18	-2%	16,896.00	-10%
TOTAL FISCAL AGENT		7,561.14	11,519.10	19,080.24	74,738.61	74,738.61	19,468.18	-74%	17,304.00	-9%

Budget Notes:

Bond Amortization-Premium	The City of Central may purchase bonds at a premium from time to time when investing funds. This reflects the required amortization of those premiums. The 2018-19 budget reflects an estimate of the bond amortization.
Investment Fees	The City of Central has investments through Whitney Bank along with their operating account. This captures the costs of fees related to those investments and operating bank account. Bond amortizations are accounted for separately.

City of Central, Louisiana  
 2018 - 2019 Budget  
 General Fund - Intergovernmental Expenditures

Account No	Account Description	YTD	Additional	Total	Original	Last	Final	% Change	Adopted	% Change
		Feb 2017-18	Projected thru 2017-18	Projected 2017-18	2017-18 Budget	Amended 2017-18 Budget	Amended 2017-18 Budget	2017-18 Last Amended vs 2017-18 Projected	2018-19 Budget	2018-19 Adopted vs 2017-18 Projected
000.480.10.000	Collection Fees	52,983.11	24,378.00	77,361.11	73,121.96	73,121.96	77,379.13	6%	74,589.02	-4%
000.480.80.340	Animal Control	76,293.36	38,146.68	114,440.04	114,440.04	114,440.04	114,440.04	0%	114,440.04	0%
TOTAL INTERGOVERNMENTAL		129,276.47	62,524.68	191,801.15	187,562.00	187,562.00	191,819.17	2%	189,029.06	-1%

Budget Notes:

Collection Fees-Sales Tax	<p>The City of Central sales tax is currently collected by EBR Parish. EBR currently charges to the City of Central, approximately 1.03% of sales tax collected for the City of Central. LaMats currently charges 3% to collect the Insurance Premium Tax for the City of Central and EBRSO charges 4% to collect the liens related to the Administrative Hearing Fines and Fees. The budget for 2018-19 reflects an estimate based on expected sales tax collections.</p>
Animal Control	<p>Animal Control for the City of Central is provided through EBR. EBR assesses a fee of \$4.26 per resident during 2018 &amp; 2019. The budget for 2018-19 reflects the fee per the current agreement for 2018 &amp; 2019.</p>

**City of Central, Louisiana**  
**2018 - 2019 Budget**  
**General Fund - Other Revenues**

Account No	Account Description	YTD Feb 2017-18	Additional Projected thru 2017-18	Total Projected 2017-18	Original 2017-18 Budget	Last Amended 2017-18 Budget	Final Amended 2017-18 Budget	% Change 2017-18 Last Amended vs 2017-18 Projected	Adopted 2018-19 Budget	% Change 2018-19 Adopted vs 2017-18 Projected
000.319.30	Penalties & Interest-Sales Tax	12,853.99	6,427.00	19,280.99	26,500.00	26,500.00	19,280.99	-27%	24,500.00	27%
000.319.60	Penalties & Interest-Occ Lic	11,733.66	3,795.20	15,528.86	6,750.00	6,750.00	15,528.86	130%	8,750.00	-44%
000.361.40	Bond Amortization-Premium	(7,946.51)	8,346.51	400.00	3,992.24	3,992.24	400.00	-90%	388.00	-3%
000.361.00	Investment Earnings	(20,717.11)	20,756.76	39.65	14,311.50	14,311.50	40.00	-100%	49,875.00	125688%
000.364.10	Contributions/Donations-City	6,000.00	1,250.00	7,250.00	31,500.00	31,500.00	7,250.00	-77%	0.00	-100%
000.364.20	Contributions/Donations-PD	0.00	10,950.00	10,950.00	0.00	2,000.00	10,950.00	0%	0.00	-100%
000.364.30	Donations - Disaster Relief	-	0.00	0.00	0.00	0.00	0.00	0%	0.00	0%
000.380.00	Miscellaneous Revenue	59.05	10.00	69.05	50.00	50.00	70.00	38%	50.00	-28%
000.390.20	Other Financing Sources-Half Cent	0.00	0.00	0.00	0.00	0.00	0.00	0%	0.00	0%
<b>TOTAL OTHER REVENUE</b>		<b>1,983.08</b>	<b>51,535.47</b>	<b>53,518.55</b>	<b>83,103.74</b>	<b>85,103.74</b>	<b>53,519.85</b>	<b>-37%</b>	<b>83,563.00</b>	<b>56%</b>

**Budget Notes:**

<b>Penalties &amp; Interest-Sales Tax</b>	Business that are required to charge and collect sales tax are assessed penalties and interest if sales tax returns and payments are filed and paid late. The budget for 2018-19 reflects a best estimate based on historical figures.
<b>Penalties &amp; Interest-Occ License</b>	Business filing/paying annual occupational license tax late are assessed penalties and interest on the amount due. The budget for 2018-19 reflects a best estimate based on historical figures.
<b>Bond Amortization-Discount</b>	The City of Central may purchase bonds at a discount from time to time when investing funds. This reflects the required amortization of those discounts. The 2018-19 budget reflects an estimate of the bond amortization.
<b>Investment Earnings</b>	The City of Central maintains various investments with Whitney Bank which earn interest and dividends. Those earning are reflected in this line item and the 2018-19 budget reflects a best estimate based on current investments with Whitney Bank. Earnings include the change in market value.

City of Central, Louisiana  
2018 - 2019 Budget  
General Fund - Other Revenues

Budget Notes:	
Contributions/Donations-City	Periodically the City of Central may receive donated items and services. In 2017-18, the City of Central does not expect to receive any donated items and services. The budget for 2017-18 reflects this accordingly.
Contributions/Donations-PD	Periodically the Police Department may receive donated items and services. In 2017-18, the Police Department does not expect to receive any donated items or services. The budget for 2017-18 reflects this accordingly.
Miscellaneous Revenue	Occasionally the City of Central will receive payments/reimbursements that are miscellaneous in nature. The receipts are captured in this line item. The budget for 2017-18 reflects a best estimate base on historical figures.
Other Financing Sources-Half Cent	This refelects transfers from the Half-Cent fund to the General Fund to be used on projects that are funded through grant or federal funds and require a match. Projects that are Capital in nature will be handled thru the Capital Outlay & Improvement Fund.

**City of Central, Louisiana**  
**2018 - 2019 Budget**  
**General Fund - Other Expenditures**

Account No	Account Description	YTD Feb 2017-18	Additional Projected thru 2017-18	Total Projected 2017-18	Original 2017-18 Budget	Last Amended 2017-18 Budget	Final Amended 2017-18 Budget	% Change 2017-18 Last Amended vs 2017-18 Projected	Adopted 2018-19 Budget	% Change 2018-19 Adopted vs 2017-18 Projected
000.410.00.741	Equipment-City	0.00	0.00	0.00	0.00	0.00	0.00	0%	0.00	0%
000.410.00.743	Furniture & Fixtures-City	0.00	0.00	0.00	0.00	0.00	0.00	0%	0.00	0%
000.421.05.000	Software-PD	4,285.00	500.00	4,785.00	5,200.00	5,200.00	4,785.00	-8%	11,700.00	0%
000.421.05.741	Equipment-PD	11,556.48	0.00	11,556.48	13,052.00	13,052.00	11,556.48	-11%	21,958.92	0%
000.421.70.742	Vehicles-PD	99,664.78	4,000.00	103,664.78	98,211.86	103,741.14	103,741.14	0%	68,822.04	-34%
000.421.05.743	Furniture & Fixtures-PD	0.00	2,700.00	2,700.00	0.00	2,700.00	2,700.00	0%	0.00	-100%
000.491.21.200	Transfer to CO&I Fund	0.00	103,850.00	103,850.00	0.00	94,900.00	103,850.00	9%	0.00	-100%
000.499.99.000	Miscellaneous Expenditure	0.00	0.00	0.00	0.00	0.00	0.00	0%	0.00	0%
<b>TOTAL OTHER EXPENDITURES</b>		<b>115,506.26</b>	<b>111,050.00</b>	<b>226,556.26</b>	<b>116,463.86</b>	<b>219,593.14</b>	<b>226,632.62</b>	<b>3%</b>	<b>102,480.96</b>	<b>-55%</b>

**Budget Notes:**

<b>Equipment-City</b>	Equipment purchased by City Hall to be used in the operations of the City of Central. There are no purchases currently planned for 2018-19
<b>Furniture &amp; Fixtures-City</b>	Furniture and Fixtures purchased by City Hall to be used in the operations of the City of Central. There are no purchases planned for for 2018-19.
<b>Software-Police Department</b>	The City of Central Police Department may be required to purchase/upgrade software used for law enforcement. In 2018-19, the Police Department plans to renew Omnix software of \$5500, Anti Virus software of \$3700, and TLD Software of \$1000, and Micro Soft Word programs for multiple computers of \$1200.

City of Central, Louisiana  
2018 - 2019 Budget  
General Fund - Other Expenditures

Budget Notes:

**Equipment-Police Department**                      Equipment purchased by the Police Department to be used for law enforcement activities. The budget for 2018-19 reflects purchases of equipment.

Laptops	4	7,680.00
Desktop Dispatching Computer	1	2,474.98
Desktop Computers	3	3,191.94
Raptor RP-1 Radars	4	5,612.00
Miscellaneous		3,000.00
		<u>21,958.92</u>

**Vehicles-Police Department**                      This budget item reflects vehicle purchases by capital lease for the City of Central Police Department for 2018-19.

Ford Explorer patrol units (5 yr Capital Lease) C/O PY	4	22,466.12
Chevy Silverado Truck (5yr Capital Lease) C/O PY	2	12,903.56
Ford Interceptor SUV Patrol Units-purchase	1	27,946.37
Lights & Equipment for new patrol units	1	5,505.99
		<u>68,822.04</u>

**Furniture & Fixtures-PD**                      This budget item reflects Furniture & Fixtures purchases for 2018-19 related to the Police Department.

**Transfer to CO & I Fund**                      This reflects transfers to the Capital Outlay and Improvement Fund.

**City of Central, Louisiana**  
**2018 - 2019 Budget**  
**General Fund - Police Department Supplemental Summary**

Description	Final Amended 2017-18 Budget	Adopted 2018-19 Budget
<b><u>REVENUES:</u></b>		
Crash Report Fees	6,402.50	7,500.00
Grants - Police Department	0.00	0.00
<b>TOTAL REVENUES</b>	<b>6,402.50</b>	<b>7,500.00</b>
<b><u>EXPENDITURES:</u></b>		
Salary/Wages-Police Chief	1,188.50	13,844.25
Salary/Wages-Employees	217,166.61	326,440.00
Payroll Taxes	18,201.69	26,372.03
Retirement Plan	0.00	0.00
Insurance-Worker's Comp	15,542.26	22,833.31
Utilities	7,500.00	7,500.00
Rent	15,800.00	1,317.00
Insurance-Liability	18,055.45	34,800.00
Telephone	2,190.00	3,180.00
Internet Services	8,700.00	12,108.00
General Supplies & Office Expense	7,150.00	8,240.00
Insurance - Vehicles	17,530.00	20,057.62
Small Equipment	7,300.00	10,000.00
Weapons	1,200.00	5,000.00
Extra Duty Labor	85,000.00	85,000.00
Law Enforcement Supplies	4,570.00	5,500.00
Uniforms	9,530.00	9,500.00
Vests	1,498.00	4,900.00
Education & Conferences	3,100.00	5,000.00
Computer Repairs & Maintenance	400.00	1,500.00
Repairs & Maintenance-Building	920.00	2,000.00
Repairs & Maintenance-Vehicles & Equip	24,400.00	15,000.00
Fuel	29,650.00	35,000.00
<b>TOTAL EXPENDITURES</b>	<b>496,592.51</b>	<b>655,092.21</b>
Other Revenues-Contributions	10,950.00	0.00
Other Expenditures - Software	(4,785.00)	(11,700.00)
Other Expenditures - Equipment	(11,556.48)	(21,958.92)
Other Expenditures - Furniture & Fixtures	(2,700.00)	0.00
Other Expenditures - Vehicles	(103,741.14)	(68,822.04)
Transfer to Capital Outlay for Building Renovation	(103,850.00)	0.00
<b>TOTAL OTHER REVENUES &amp; EXPENDITURES</b>	<b>(215,682.62)</b>	<b>(102,480.96)</b>
<b>INCREASE/(DECREASE) IN FUND BALANCE</b>	<b>\$ (705,872.63)</b>	<b>\$ (750,073.17)</b>

City of Central, Louisiana

2018 - 2019 Budget

Emergency Services, Drainage, & Local Road Improvement & Maintenance Fund - Summary

Description	Final Amended 2017-18 Budget	Adopted 2018-19 Budget
<b><u>REVENUES:</u></b>		
Charges for Services	1,680,562.02	1,697,367.64
<b>TOTAL REVENUES</b>	<b>1,680,562.02</b>	<b>1,697,367.64</b>
<b><u>EXPENDITURES:</u></b>		
Emergency (35%)	493,700.00	193,252.74
Drainage (35%)	971,561.00	247,547.85
Road Repair/Maintenance (30%)	0.00	0.00
<b>TOTAL EXPENDITURES</b>	<b>1,465,261.00</b>	<b>440,800.59</b>
Other Revenues	1,059,990.96	46,843.00
Other Expenditures	509,100.00	14,042.00
<b>TOTAL OTHER REVENUES &amp; EXPENDITURES</b>	<b>550,890.96</b>	<b>32,801.00</b>
<b>INCREASE/(DECREASE) IN FUND BALANCE</b>	<b>\$ 766,191.98</b>	<b>\$ 1,289,368.05</b>
BEGINNING FUND BALANCE	5,771,225.21	6,537,417.19
<b>ENDING FUND BALANCE</b>	<b>\$ 6,537,417.19</b>	<b>\$ 7,826,785.24</b>

City of Central, Louisiana

2018 - 2019 Budget

Emergency Services, Drainage, & Local Road Improvement & Maintenance Fund-Fund Balance

Description	Final Amended 2017-18 Budget	Adopted 2018-19 Budget
<b><u>Committed Fund Balance</u></b>		
<i>Beginning Balance</i>		
Emergency (35%)	2,541,071.19	3,686,216.82
Drainage (35%)	961,620.49	256,486.52
Road Repair/Maintenance (30%)	<u>2,268,533.53</u>	<u>2,594,713.86</u>
<i>Total Beginning Committed Fund Balance</i>	5,771,225.21	6,537,417.19
Tax Revenues Received	2,740,552.98	1,744,210.64
Expenditures	<u>(1,974,361.00)</u>	<u>(454,842.59)</u>
	766,191.98	1,289,368.05
<i>Ending Balance</i>		
Emergency (35%)	3,686,216.82	4,099,043.24
Drainage (35%)	256,486.52	615,017.83
Road Repair/Maintenance (30%)	<u>2,594,713.86</u>	<u>3,112,724.16</u>
<b>TOTAL ENDING COMMITTED FUND BALANCE</b>	<b><u><u>6,537,417.19</u></u></b>	<b><u><u>7,826,785.24</u></u></b>

City of Central, Louisiana

2018 - 2019 Budget

Emergency Services, Drainage & Local Road Improvement & Maintenance Fund - Charges for Services

Account No	Account Description	YTD Feb 2017-18	Additional Projected thru 2017-18	Total Projected 2017-18	Original 2017-18 Budget	Last Amended 2017-18 Budget	Final Amended 2017-18 Budget	% Change 2017-18 Last Amended vs 2017-18 Projected	Adopted 2018-19 Budget	% Change 2018-19 Adopted vs 2017-18 Projected
110.318.20	Emergency (35%)	301,564.75	270,000.00	571,564.75	620,014.07	620,014.07	588,711.70	-8%	594,598.82	4%
110.318.21	Drainage (35%)	301,564.75	270,000.00	571,564.75	620,014.07	620,014.07	588,711.70	-8%	594,598.82	4%
110.318.22	Road Repair/Maintenance (30%)	258,484.09	230,000.00	488,484.09	531,440.65	531,440.65	503,138.62	-8%	508,170.01	4%
<b>TOTAL TAX REVENUES</b>		<b>861,613.59</b>	<b>770,000.00</b>	<b>1,631,613.59</b>	<b>1,771,468.79</b>	<b>1,771,468.79</b>	<b>1,680,562.02</b>	<b>-8%</b>	<b>1,697,367.64</b>	<b>4%</b>

**Budget Notes:**

<b>Emergency</b>	The City of Central collects franchise fees from the various utility, cable, and telephone service providers providing services within the City of Central. Counsel has designated that 35% of these funds to be dedicated to covering costs that may arise due to emergency situations such as natural disasters or other catastrophic disasters that may occur within the City of Central. The Budget for 2018-19 reflects a best estimated fees to be collected based on historical figures.
<b>Drainage</b>	The City of Central collects franchise fees from the various utility, cable and telephone service providers providing services within the City of Central. Counsel has designated that 35% of these funds to be dedicated to covering costs associated with drainage projects within the City of Central. The 2018-19 Budget reflects a best estimate of fees to be collected based on historical figures.
<b>Road Repair/Maintenance</b>	The City of Central collects franchise fees from the various utility, cable, and telephone service providers providing services within the City of Central. Counsel has designated that 30% of these funds are to be dedicated to covering costs to road repairs and maintenance for roadways and streets located within the City of Central. The 2018-19 Budget reflects a best estimate of fees to be collected based on historical figures.

City of Central, Louisiana  
 2018 - 2019 Budget  
 Emergency Services, Drainage, & Local Road Improvement & Maintenance Fund-Expenditures

Account No	Account Description	YTD	Additional	Total	Original	Last	Final	% Change	Adopted	% Change
		Feb 2017-18	Projected thru 2017-18	Projected 2017-18		Amended 2017-18 Budge	Amended 2017-18 Budget	2017-18 Last Amended vs 2017-18 Projected		2018-19 Adopted vs 2017-18 Projected
110.431.99.000	Emergency (35%)	97,980.75	202,466.51	300,447.26	0.00	493,700.00	493,700.00	-39%	193,252.74	-36%
110.431.60.000	Drainage (35%)	326,586.39	397,426.76	724,013.15	0.00	971,561.00	971,561.00	-25%	247,547.85	-66%
110.431.10.000	Road Repair/Maintenance (30%)	0.00	0.00	0.00	0.00	0.00	0.00	0%	0.00	0%
TOTAL EXPENDITURES		424,567.14	599,893.27	1,024,460.41	0.00	1,465,261.00	1,465,261.00	-30%	440,800.59	-57%

Budget Notes:	
Emergency	Due to natural and other disasters, the City of Central may incur cost related to the disaster such as debris cleanup. Those cost are captured in this line item. The 2018-19 currently does not reflect estimated costs. Should a disaster arise, the budget will be amended through ordinance.
Drainage	The City of Central will incur costs related to drainage projects such as repairs and improvements. These costs have been transfered to the Capital Outlay & Improvement Fund.
Road Repair/Maintenance	The City of Central will identify local roads that require repair and maintenance within the City of Central. These costs were transferred to the Capital Outlay & Improvement Fund.

City of Central, Louisiana

2018 - 2019 Budget

Emergency Services, Drainage, & Local Road Improvement & Maintenance Fund-Other Revenues & Expenditures

Account No	Account Description	YTD Feb 2017-18	Additional Projected thru 2017-18	Total Projected 2017-18	Original 2017-18 Budget	Last Amended 2017-18 Budget	Final Amended 2017-18 Budget	% Change 2017-18 Last Amended vs 2017-18 Projected	Adopted 2018-19 Budget	% Change 2018-19 Adopted vs 2017-18 Projected
<b>Other Revenues:</b>										
110.331.20	Grants - Federal	1,052,418.60	0.00	1,052,418.60	0.00	0.00	1,052,418.60	0%	0.00	-100%
110.361.40	Bond Amortization-Premium	(17,410.67)	17,760.67	350.00	5,113.26	5,113.26	350.00	-93%	343.00	-2%
110.361.00	Investment Earnings	(37,275.75)	44,498.11	7,222.36	11,526.58	11,526.58	7,222.36	-37%	46,500.00	544%
<b>TOTAL OTHER REVENUES</b>		<b>997,732.18</b>	<b>62,258.78</b>	<b>1,059,990.96</b>	<b>16,639.84</b>	<b>16,639.84</b>	<b>1,059,990.96</b>	<b>6270%</b>	<b>46,843.00</b>	<b>-96%</b>
<b>Other Expenditures:</b>										
110.475.10.005	Bond Amortization-Discount	(1,595.50)	1,795.50	200.00	21,778.08	21,778.08	200.00	-99%	202.00	1%
110.475.10.000	Investment Fees	6,931.11	6,959.97	13,891.08	13,886.96	13,886.96	13,900.00	0%	13,840.00	0%
110.491.21.100	Transfer to CO&I Fund-Drainage	0.00	320,000.00	320,000.00	0.00	0.00	320,000.00	0%	0.00	-100%
110.491.21.002	Transfer to CO&I Fund-Rep/Maint	0.00	175,000.00	175,000.00	175,000.00	175,000.00	175,000.00	0%	0.00	-100%
<b>TOTAL OTHER EXPENDITURES</b>		<b>5,335.61</b>	<b>503,755.47</b>	<b>509,091.08</b>	<b>210,665.04</b>	<b>210,665.04</b>	<b>509,100.00</b>	<b>142%</b>	<b>14,042.00</b>	<b>-97%</b>

**Budget Notes:**

<b>Bond Amortization-Premium</b>	The City of Central may purchase bonds at a premium from time to time when investing funds. This reflects the required amortization of those premiums. The 2018-19 budget reflects an estimate of the bond amortization.
<b>Investment Earnings</b>	The City of Central maintains various investments with Whitney Bank which earn interest and dividends. Those earnings are reflected in this line item and the 2018-19 Budget reflects a best estimate based on current investments with Whitney Bank.
<b>Bond Amortization-Discount</b>	The City of Central may purchase bonds at a discount from time to time when investing funds. This reflects the required amortization of those discounts. The 2018-19 budget reflects an estimate of the bond amortization.

City of Central, Louisiana  
2018 - 2019 Budget  
Emergency Services, Drainage, & Local Road Improvement & Maintenance Fund-Other Revenues & Expenditures

Budget Notes:

Investment Fees	The City of Central has investments with Whitney Bank for this Fund. The fees related to the investments are reflected in this line item. The 2018-19 Budget reflects a best estimate based on the current investments held and future additional investments.
Transfer to CO&I Fund-Drainage	This reflects transfers to the Capital Outlay & Improvement Fund for various drainage projects. The transfer for 2018-19 currently does not reflect any drainage project estimated costs.
Transfer to CO&I Fund-Rep/Maint	This reflects transfers to the Capital Outlay & Improvement Fund for various Road Repair/Maintenance projects. The transfer for 2018-19 reflects estimated costs for complete overlays of various road/streets within the City of Central. The roads & streets have not yet been identified. Additional costs will be incurred to repair roads damaged from the floods. The costs of those repairs have yet to be determined.

City of Central, Louisiana  
2018 - 2019 Budget  
Half Cent Sales Tax Special Revenue Fund - Summary

Description	Final Amended 2017-18 Budget	Adopted 2018-19 Budget
<b><u>REVENUES:</u></b>		
Tax Revenues	1,308,739.51	1,348,001.70
<b>TOTAL REVENUES</b>	<b>1,308,739.51</b>	<b>1,348,001.70</b>
<b><u>EXPENDITURES:</u></b>		
Roadway & Streets	5,200.00	0.00
Intergovernmental	13,480.02	13,884.42
<b>TOTAL EXPENDITURES</b>	<b>18,680.02</b>	<b>13,884.42</b>
Other Revenues	32,848.00	45,903.10
Other Expenditures	3,953,934.10	11,958.75
<b>TOTAL OTHER REVENUES &amp; EXPENDITURES</b>	<b>(3,921,086.10)</b>	<b>33,944.35</b>
<b>INCREASE/(DECREASE) IN FUND BALANCE</b>	<b>\$ (2,631,026.61)</b>	<b>\$ 1,368,061.63</b>
BEGINNING FUND BALANCE	9,482,063.79	6,851,037.18
<b>ENDING FUND BALANCE</b>	<b>\$ 6,851,037.18</b>	<b>\$ 8,219,098.81</b>

City of Central, Louisiana  
2018 - 2019 Budget  
Half Cent Sales Tax Special Revenue Fund - Fund Balance

Description	Final Amended 2017-18 Budget	Adopted 2018-19 Budget
<b><u>Restricted Fund Balance</u></b>		
Beginning Balance		
Construction (70%)	7,100,141.28	5,519,243.32
Rehab (27%)	2,087,129.03	1,002,402.04
Beautification (3%)	294,793.48	329,391.82
<i>Total Beginning Restricted Fund Balance</i>	9,482,063.79	6,851,037.18
Tax Revenues Received	1,341,587.51	1,393,904.80
Expenditures	(3,972,614.12)	(25,843.17)
Net Change in Fund Balance	(2,631,026.61)	1,368,061.63
Ending Balance		
Construction (70%)	5,519,243.32	6,476,629.36
Rehab (27%)	1,002,402.04	1,371,710.13
Beautification (3%)	329,391.82	370,759.32
<b>TOTAL ENDING RESTRICTED FUND BALANCE</b>	<b>6,851,037.18</b>	<b>8,219,098.81</b>

**City of Central, Louisiana**  
**2018 - 2019 Budget**  
**Half Cent Sales Tax/Roadway Fund - Tax Revenues**

Account No	Account Description	YTD Feb 2017-18	Additional Projected thru 2017-18	Total Projected 2017-18	Original 2017-18 Budget	Last Amended 2017-18 Budget	Final Amended 2017-18 Budget	% Change 2017-18 Last Amended vs 2017-18 Projected	Adopted 2018-19 Budget	% Change 2018-19 Adopted vs 2017-18 Projected
120.313.11	Construction (70%)	598,642.35	290,000.00	888,642.35	1,277,072.62	1,277,072.62	915,868.05	-30%	943,344.09	6%
120.313.12	Rehab (27%)	230,904.91	110,400.00	341,304.91	492,403.44	492,403.44	353,293.11	-31%	363,891.90	7%
120.313.13	Beautification (3%)	25,656.10	12,400.00	38,056.10	52,744.83	52,744.83	39,578.35	-28%	40,765.70	7%
<b>TOTAL TAX REVENUES</b>		<b>855,203.36</b>	<b>412,800.00</b>	<b>1,268,003.36</b>	<b>1,822,220.89</b>	<b>1,822,220.89</b>	<b>1,308,739.51</b>	<b>-30%</b>	<b>1,348,001.70</b>	<b>6%</b>

**Budget Notes:**

<b>Construction</b>	The City of Central receives 0.5% of the 5.5% charged for local sales tax. The tax was extended to 2030 by voters and 70% of the tax collected is restricted for roadway and street construction in the City of Central. The 2018-19 Budget reflects estimated taxes to be collected related to this sales tax assessment.
<b>Rehab</b>	The City of Central receives 0.5% of the 5.5% charge for local sales tax. The tax was extended to 2030 by voters and 27% of the tax collected is restricted for rehab, repair, and resurfacing of roadways and streets in the City of Central. The 2018-19 Budget reflects estimated taxes to be collected related to this sales tax assessment.
<b>Beautification</b>	The City of Central receives 0.5% of the 5.5% charged for local sales tax. The tax was extended to 2030 by voters and 3% of the tax collected is restricted for beautification projects such as tree planting and flower beds along roadways as well as sidewalk projects. The 2018-19 Budget reflects estimated taxes to be collected related to the sales tax assessment.

City of Central, Louisiana  
2018 - 2019 Budget  
Half Cent Sales Tax/Roadway Fund-Expenditures

Account No	Account Description	YTD Feb 2017-18	Additional Projected thru 2017-18	Total Projected 2017-18	Original 2017-18 Budget	Last Amended 2017-18 Budget	Final Amended 2017-18 Budget	% Change 2017-18 Last Amended vs 2017-18 Projected	Adopted 2018-19 Budget	% Change 2018-19 Adopted vs 2017-18 Projected
120.431.10.730	Construction (70%)	0.00	0.00	0.00	0.00	0.00	0.00	0%	0.00	0%
120.431.11.730	Rehab (27%)	0.00	0.00	0.00	0.00	0.00	0.00	0%	0.00	0%
120.431.99.730	Beautification (3%)	2,564.00	2,564.00	5,128.00	0.00	0.00	5,200.00	0%	0.00	-100%
120.480.10.000	Collection Fees-EBRP	6,635.99	4,251.84	11,887.83	18,222.21	18,222.21	13,480.02	-35%	13,884.42	17%
<b>TOTAL EXPENDITURES</b>		<b>9,199.99</b>	<b>6,815.84</b>	<b>17,015.83</b>	<b>18,222.21</b>	<b>18,222.21</b>	<b>18,680.02</b>	<b>-7%</b>	<b>13,884.42</b>	<b>-18%</b>

**Budget Notes:**

<b>Construction</b>	The City of Central will plan roadway and street construction projects as funds become available related to the Green Light Plan that was passed by voters. All of these costs for construction projects have been transferred to the Capital Outlay & Improvement Fund
<b>Rehab</b>	The City of Central will plan rehab, repairs and resurfacing projects for roadways and street within the City of Central as funds become available related to the Green Light Plan that was passed by voters. All of these costs are being transferred to the Capital Outlay & Improvements Fund.
<b>Beautification</b>	The City of Central will plan beautification projects such as tree planting and flower bed along with sidewalk projects within the City of Central as funds become available related to the Green Light Plan that was passed by voters. All of the costs for beautification projects that are large in nature will be transferred to the Capital Outlay and Improvement Fund.
<b>Collection Fees-EBRP</b>	EBRP collects sales tax revenue on the behalf of the City of Central and as a result charge the City of Central a collection fee of approximately 1.03%. The Budget for 2017-18 reflects an estimate of the fees based on estimated tax collections.

City of Central, Louisiana  
2018 - 2019 Budget  
Half Cent Sales Tax/Roadway Fund-Other Revenues & Expenditures

Account No	Account Description	YTD Feb 2017-18	Additional Projected thru 2017-18	Total Projected 2017-18	Original 2017-18 Budget	Last Amended 2017-18 Budget	Final Amended 2017-18 Budget	% Change 2017-18 Last Amended vs 2017-18 Projected	Adopted 2018-19 Budget	% Change 2018-19 Adopted vs 2017-18 Projected
<b>Other Revenues:</b>										
120.319.30	Penalties & Interest-Sales Tax	3,290.64	2,458.68	5,749.32	7,925.30	7,925.30	5,864.00	-27%	6,010.60	5%
120.361.40	Bond Amortization - Premium	(4,029.24)	4,404.24	375.00	1,626.80	1,626.80	375.00	-77%	367.50	-2%
120.361.00	Investment Earnings	(21,372.87)	47,982.18	26,609.31	34,391.14	34,391.14	26,609.00	-23%	39,525.00	49%
<b>TOTAL OTHER REVENUES</b>		<b>(22,111.47)</b>	<b>54,845.10</b>	<b>32,733.63</b>	<b>43,943.24</b>	<b>43,943.24</b>	<b>32,848.00</b>	<b>-26%</b>	<b>45,903.10</b>	<b>40%</b>
<b>Other Expenditures:</b>										
120.475.10.005	Bond Amortization - Discount	(1,843.46)	2,118.46	275.00	24,252.30	24,252.30	275.00	-99%	266.75	-3%
120.475.10.000	Investment Fees	5,848.99	5,911.06	11,760.05	11,754.15	11,754.15	11,760.00	0%	11,692.00	-1%
120.491.21.100	Transfer to CO&I Fund-Construction	2,501,899.10	0.00	2,501,899.10	850,000.00	2,501,899.10	2,501,899.10	0%	0.00	-100%
120.491.21.200	Transfer to CO&I Fund-Rehab	1,440,000.00	0.00	1,440,000.00	500,000.00	1,440,000.00	1,440,000.00	0%	0.00	-100%
120.491.21.300	Transfer to CO&I Fund-Beautification	0.00	0.00	0.00	0.00	0.00	0.00	0%	0.00	0%
120.490.00.000	Other Financing Uses-Gen Fund	0.00	0.00	0.00	0.00	0.00	0.00	0%	0.00	0%
<b>TOTAL OTHER EXPENDITURES</b>		<b>3,945,904.63</b>	<b>8,029.52</b>	<b>3,953,934.15</b>	<b>1,386,006.45</b>	<b>3,977,905.55</b>	<b>3,953,934.10</b>	<b>-1%</b>	<b>11,958.75</b>	<b>-100%</b>

**Budget Notes:**

<b>Penalties &amp; Interest-Sales Tax</b>	Businesses required to charge and collect sales tax are assessed penalties and interest if sales tax returns and payments are filed and paid late. The budget for 2018-19 reflects a best estimate based on historical figures.
<b>Bond Amortization-Premium</b>	The City of Central may purchase bonds at a premium from time to time when investing funds. This refelects the required amortization of those premiums. The 2018-19 budget refelcts an estimate of the bond amortization.

City of Central, Louisiana  
2018 - 2019 Budget  
Half Cent Sales Tax/Roadway Fund-Other Revenues & Expenditures

Budget Notes:	
Investment Earnings	The City of Central maintains various investments with Whitney Bank which earn interest and dividends. Those earnings are reflected in this line item and the 2018-19 Budget reflects a best estimate based on current investments with Whitney Bank.
Bond Amortization-Discount	The City of Central may purchase bonds at a discount from time to time when investing funds. This refelects the required amortization of those discounts. The 2018-19 budget refelects an estimate of the bond amortization.
Investment Fees	The City of Central has investments with Whitney Bank for this Fund. The fees related to the investments are reflected in this line item. The 2018-19 Budget reflects a best estimate based on the current investments held and future additional investments.
Transfer to CO&I Fund-Contruction	This reflects transfers to the Capital Outlay & Improvement Fund for various construction projects. The transfers for 2018-19 include
Transfer to CO&I Fund-Rehab	This reflects transfers to the Capital Outlay & Improvement Fund for various construction projects. The transfers for 2018-19 include \$_____ for the cost to completely overlay various roads and streets within the City of Central. The roads and streets have yet to be identified.
Transfer to CO&I Fund-Beautification	This reflects transfers to the Capital Outlay & Improvement Fund for various beautification projects. The required transfers for 2018-19 have not been determined or projects have not been identified.
Other Financing Uses-General Fund	This refelects transfers to the Half-Cent fund to the General Fund to be used on projects that are funded through grants or federal funds and require a match.

City of Central, Louisiana  
2018 - 2019 Budget  
Traffic Contribution Fund - Summary

Description	Final Amended 2017-18 Budget	Adopted 2018-19 Budget
<b><u>REVENUES:</u></b>		
Contributions	0.00	14,200.00
<b>TOTAL REVENUES</b>	<b>0.00</b>	<b>14,200.00</b>
<b><u>EXPENDITURES:</u></b>		
Traffic Engineering	0.00	0.00
<b>TOTAL EXPENDITURES</b>	<b>0.00</b>	<b>0.00</b>
Other Revenues	0.00	0.00
Other Expenditures	0.00	0.00
<b>TOTAL OTHER REVENUES &amp; EXPENDITURES</b>	<b>0.00</b>	<b>0.00</b>
<b>INCREASE/(DECREASE) IN FUND BALANCE</b>	<b>\$ -</b>	<b>\$ 14,200.00</b>
BEGINNING FUND BALANCE	205,811.98	205,811.98
<b>ENDING FUND BALANCE</b>	<b>\$ 205,811.98</b>	<b>\$ 220,011.98</b>

City of Central, Louisiana  
2018 - 2019 Budget  
Traffic Contribution Fund - Fund Balance

Description	Final Amended 2017-18 Budget	Adopted 2018-19 Budget
<b><u>Assigned Fund Balance</u></b>		
Beginning Balance	205,811.98	205,811.98
Tax Revenues Received	0.00	14,200.00
Expenditures	0.00	0.00
<b>TOTAL ENDING ASSIGNED FUND BALANCE</b>	<b>205,811.98</b>	<b>220,011.98</b>

City of Central, Louisiana  
 2018 - 2019 Budget  
 Traffic Contribution Fund - Revenues

Account No	Account Description	YTD Feb 2017-18	Additional Projected thru 2017-18	Total Projected 2017-18	Original 2017-18 Budget	Last Amended 2017-18 Budge	Final Amended 2017-18 Budget	% Change 2017-18 Last Amended vs 2017-18 Projected	Adopted 2018-19 Budget	% Change 2018-19 Adopted vs 2017-18 Projected
130.341.50	Traffic Contributions	0.00	0.00	0.00	15,000.00	15,000.00	0.00	-100%	14,200.00	0%
	TOTAL TAX REVENUES	0.00	0.00	0.00	15,000.00	15,000.00	0.00	-100%	14,200.00	0%

Budget Notes:

Traffic Contributions

The City of Central will assess a traffic contribution fee from developers to improve traffic at or near the development site. The 2018-19 Budget reflects an estimate of \$14,200 to be received from the Arbor Grove Subdivision.

City of Central, Louisiana  
 2018 - 2019 Budget  
 Traffic Contribution Fund - Expenditures

Account No	Account Description	YTD	Additional	Total	Original	Last	Final	% Change	Adopted	% Change
		Feb 2017-18	Projected thru 2017-18	Projected 2017-18	2017-18 Budget	Amended 2017-18 Budget	Amended 2017-18 Budget	2017-18 Last Amended vs 2017-18 Projected	2018-19 Budget	2018-19 Adopted vs 2017-18 Projected
130.429.20.340	Traffic Engineering	0.00	0.00	0.00	0.00	0.00	0.00	0%	0.00	0%
TOTAL EXPENDITURES		0.00	0.00	0.00	0.00	0.00	0.00	0%	0.00	0%

Budget Notes:

Traffic Engineering

The City of Central will identify traffic improvement projects related to subdivision or commercial developments that are needed to improve traffic flow. The budget for 2018-19 does not refelct costs related to engineering. No projects have been identified at this time.

City of Central, Louisiana  
 2018 - 2019 Budget  
 Traffic Contribution Fund - Other Revenues & Expenditures

Account No	Account Description								% Change	
		YTD Feb 2017-18	Additional Projected thru 2017-18	Total Projected 2017-18	Original 2017-18 Budget	Last Amended 2017-18 Budge	Final Amended 2017-18 Budget	% Change 2017-18 Last Amended vs 2017-18 Projected	Adopted 2018-19 Budget	% Change 2018-19 Adopted vs 2017-18 Projected
<i>Other Revenues:</i>										
130.361.10	Investment Earnings	0.00	0.00	0.00	0.00	0.00	0.00	0%	0.00	0%
	TOTAL OTHER REVENUES	0.00	0.00	0.00	0.00	0.00	0.00	0%	0.00	0%
<i>Other Expenditures:</i>										
130.410.00.741	Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0%	0.00	0%
	TOTAL OTHER EXPENDITURES	0.00	0.00	0.00	0.00	0.00	0.00	0%	0.00	0%

Budget Notes:

Investment Earnings	Currently the City of Central does not have funds related this special revenue fund invested in bonds. The budget for 2018-19 reflects that there will be no investment earnings as a result.
Equipment	The City of Central will purchase traffic related equipment periodically. The City of Central does not anticipate purchases of this nature for 2018-19.

City of Central, Louisiana  
2018 - 2019 Budget  
Capital Outlay & Improvement Fund

Description	Final Amended 2017-18 Budget	Adopted 2018-19 Budget
<b><u>REVENUES:</u></b>		
Intergovernmental	134,251.85	512,824.55
<b>TOTAL REVENUES</b>	<b>134,251.85</b>	<b>512,824.55</b>
<b><u>EXPENDITURES:</u></b>		
Buildings	385,818.89	285,000.00
Sidewalks/Crosswalks	0.00	0.00
Drainage	4,007,072.29	0.00
Road Construction	1,440,716.48	1,061,182.62
Road Repair/Maintenance (30%)	87,885.01	1,567,114.99
Beautification	0.00	0.00
<b>TOTAL EXPENDITUES</b>	<b>5,921,492.67</b>	<b>2,913,297.61</b>
Other Revenues	4,540,749.10	0.00
Other Expenditures	0.00	0.00
<b>TOTAL OTHER REVENUES &amp; EXPENDITURES</b>	<b>4,540,749.10</b>	<b>0.00</b>
<b>INCREASE/(DECREASE) IN FUND BALANCE</b>	<b>\$ (1,246,491.72)</b>	<b>\$ (2,400,473.06)</b>
BEGINNING FUND BALANCE	4,631,351.64	3,384,859.92
<b>ENDING FUND BALANCE</b>	<b>\$ 3,384,859.92</b>	<b>\$ 984,386.86</b>

City of Central, Louisiana  
2018 - 2019 Budget  
Capital Outlay & Improvement Fund - Fund Balance

Description	Final Amended 2017-18 Budget	Adopted 2018-19 Budget
<b><u>Restricted Fund Balance</u></b>		
Beginning Balance		
City/Parish Street Maintenance	411,273.65	498,828.65
HC-Construction	82,680.16	1,143,862.78
HC-Rehab	0.00	1,440,000.00
HC-Beautification	0.00	0.00
<i>Total Beginning Restricted Fund Balance</i>	493,953.81	3,082,691.43
Tax Revenues Received	4,029,454.10	79,120.00
Expenditures	(1,440,716.48)	(2,541,182.62)
Net Change in Fund Balance	2,588,737.62	(2,462,062.62)
Ending Balance		
City/Parish Street Maintenance	498,828.65	537,948.65
Construction (70%)	1,143,862.78	82,680.16
Rehab (27%)	1,440,000.00	0.00
Beautification (3%)	0.00	0.00
<b>Ending Restricted Fund Balance</b>	<b>3,082,691.43</b>	<b>620,628.81</b>
<b><u>Committed Fund Balance</u></b>		
Beginning Balance		
ESDRIM-Drainage	3,417,911.00	0.00
ESDRIM-Road Repair/Maintenance	7,147.80	94,262.79
<i>Total Beginning Committed Fund Balance</i>	3,425,058.80	94,262.79
Tax Revenues Received	495,000.00	0.00
Expenditures	(3,825,796.01)	(87,114.99)
Net Change in Fund Balance	(3,330,796.01)	(87,114.99)
Ending Balance		
Drainage (35%)	0.00	0.00
Road Repair/Maintenance (30%)	94,262.79	7,147.80
<b>Ending Committed Fund Balance</b>	<b>94,262.79</b>	<b>7,147.80</b>
<b><u>Unassigned Fund Balance</u></b>		
Beginning Balance	712,339.03	207,905.70
Increase/(Decrease) in Fund Balance	(504,433.33)	148,704.55
<b>Ending Unassigned Fund Balance</b>	<b>207,905.70</b>	<b>356,610.25</b>
<b>TOTAL ENDING FUND BALANCE</b>	<b>3,384,859.92</b>	<b>984,386.86</b>

**City of Central, Louisiana**  
**2018 - 2019 Budget**  
**Capital Outlay & Improvement Fund - Intergovernmental**

Account No	Account Description	YTD Feb 2017-18	Additional Projected thru 2017-18	Total Projected 2017-18	Original 2017-18 Budget	Last Amended 2017-18 Budge	Final Amended 2017-18 Budget	% Change 2017-18 Last Amended vs 2017-18 Projected	Adopted 2018-19 Budget	% Change 2018-19 Adopted vs 2017-18 Projected
210.330.00	City/Parish Street Maintenance	0.00	87,555.00	87,555.00	87,555.00	87,555.00	87,555.00	0%	79,120.00	-10%
210.331.____	Federal Grant - Capital	1.39	0.00	1.39	0.00	0.00	1.40	0%	0.00	-100%
210.334.30	State Grant - Capital	0.00	46,695.45	46,695.45	137,000.00	137,000.00	46,695.45	-66%	433,704.55	829%
TOTAL INTERGOVERNMENTAL		1.39	134,250.45	134,251.84	224,555.00	224,555.00	134,251.85	-40%	512,824.55	282%

**Budget Notes:**

City/Parish Street Maintenance	The City of Central receives funds from EBR City/Parish Street Maintenance-Baker, Zachary & Central. The funds received are to provide for the costs of materials and maintenance of local streets and roads located within the City of Central. The funds to be received are currently calculated based on one mill of the property values assessed in the City of Central less certain deductions. These are dedicated funds and can not be used for any other purpose. The 2018-19 budget reflects an estimate of funds to be received.
Federal Grant-Capital	The City of Central from time to time will apply for and receive federal grant funds for capital projects. Federal grant funds are not expected for the 2018-19 fiscal year. The City will be expecting reimbursements from FEMA for Drainage and Road Repairs stemming from the August 2016 Flood. However the amount to be received has not been determined.
State Grant - Capital	The City of Central has been awarded grant funds from the State of Louisiana designated for capital projects in past years. The 2018-19 budget represents the following grant funds that are estimated to be received from the State of Louisiana:

Administrative Building Grant-Design (Balance)	34,204.55
Administrative Building Grant-Construction	399,500.00
	0.00
Total Grants Estimated	433,704.55

\*\*\*The State has significantly reduced the funding on the projects listed above.

City of Central, Louisiana  
 2018 - 2019 Budget  
 Capital Outlay & Improvement Fund - Expenditures

Account No	Account Description	YTD Feb 2017-18	Additional Projected thru 2017-18	Total Projected 2017-18	Original 2017-18 Budget	Last Amended 2017-18 Budget	Final Amended 2017-18 Budget	% Change 2017-18 Last Amended vs 2017-18 Projected	Adopted 2018-19 Budget	% Change 2018-19 Adopted vs 2017-18 Projected
210.400.10.000	Building Construction	192,968.89	192,850.00	385,818.89	0.00	288,100.00	385,818.89	34%	285,000.00	-26%
210.400.20.000	Drainage	160,682.57	107,500.00	268,182.57	160,333.33	160,333.33	269,161.29	67%	0.00	-100%
210.431.10.100	Road Construction	0.00	0.00	0.00	0.00	0.00	0.00	0%	0.00	0%
210.431.30.700	Sidewalks & Crosswalks	0.00	0.00	0.00	0.00	0.00	0.00	0%	0.00	0%
210.431.90.000	City/Parish Street Maintenance	0.00	0.00	0.00	0.00	0.00	0.00	0%	40,000.00	0%
210.431.60.000	ESDLRIM - Drainage (35%)	2,917,691.20	820,115.20	3,737,806.40	2,333,333.33	2,333,333.33	3,737,911.00	60%	0.00	-100%
210.431.10.000	ESDLRIM - Rd Repair/Maint (30%)	87,885.01	0.00	87,885.01	175,000.00	175,000.00	87,885.01	-50%	87,114.99	-1%
210.431.10.730	HC - Road Construction	969,216.48	471,500.00	1,440,716.48	850,000.00	2,501,899.10	1,440,716.48	-42%	1,061,182.62	-26%
210.431.11.730	HC - Road Rehab (27%)	0.00	0.00	0.00	500,000.00	1,440,000.00	0.00	-100%	1,440,000.00	0%
210.431.99.730	HC - Beautification (3%)	0.00	0.00	0.00	0.00	0.00	0.00	0%	0.00	0%
TOTAL EXPENDITURES		4,328,444.15	1,591,965.20	5,920,409.35	4,018,666.66	6,898,665.76	5,921,492.67	-14%	2,913,297.61	-51%

Budget Notes:

Building Construction	Expenditures related to buildings projects within the City of Central funded through transfers from the General Fund. The 2018-19, budget currently reflects the purchase of the land to construct a new City Hall Building.
Drainage	Expenditures related to drainage projects within the City of Central funded through transfers from the General Fund. The 2018-19 budget reflects estimated expenditures.
Road Construction	Expenditures related to road construction projects within the City of Central funded through transfers from the General Fund. The 2018-19 budget reflects estimated expenditures.

City of Central, Louisiana
2018 - 2019 Budget
Capital Outlay & Improvement Fund - Expenditures

Budget Notes:	
Sidewalks & Crosswalks	Expenditures related to sidewalk and crosswalk projects/repairs within the City of Central. The 2018-19, budget currently does not reflect any additional expenditures.
City/Parish Street Maintenance	The City/Parish of EBR provides mills to the cities of Baker, Zachary, & Central to provide street maintenance. This expenditure reflects the cost of the street maintenance with those dedicated funds provided by EBR. The budget for 2018-19 reflects estimated costs related to utilizing these funds.
ESDLRIM - Drainage	The City of Central will incur costs related to drainage projects such as repairs and improvements. The Budget for 2018-19 reflects estimated costs.
ESDLRIM - Road Repair/Maintenance	The City of Central will identify local roads that require repair and maintenance within the City of Central. The Budget for 2018-19 reflects the balance of the road assessment contract with CSRS from 2017-18. Resurfacing projects for 2018-19 hanve not yet been identified.
HC - Construction (70%)	The City of Central will plan roadway and street construction projects as funds become available. The budget for 2018-19 reflects the balance estimated costs of \$211,182.62 for the Frenchtown Road Widening Project as well as \$850,000 for 2018-19 projects.
HC - Rehab (27%)	The City of Central will plan street/road rehab, repairs, and resurfacing within the City of Central as funds become available. The budget for 2018-19 reflects estimated costs of a resurfacing projects identified in 2017-18 through ordinances in the amounts of \$650,000 and \$790,000 for various roads and streets. The roads/streets were identified identified
HC - Beautification (3%)	The City of Central will plan beautificatin projects such as tree planting and flower beds along with sidewalk projects within the City of Central as funds become available. The 2018-19 budget reflects an estimate of the costs of those such projects.

City of Central, Louisiana  
2018 - 2019 Budget  
Capital Outlay & Improvement Fund - Other Revenues & Expenditures

Account No	Account Description	YTD Feb 2017-18	Additional Projected thru 2017-18	Total Projected 2017-18	Original 2017-18 Budget	Last Amended 2017-18 Budget	Final Amended 2017-18 Budget	% Change 2017-18 Last Amended vs 2017-18 Projected	Adopted 2018-19 Budget	% Change 2018-19 Adopted vs 2017-18 Projected
<b>Other Revenues:</b>										
210.391.10.100	Transfer from ESDLRIM Drainage	0.00	320,000.00	320,000.00	0.00	0.00	320,000.00	0%	0.00	-100%
210.391.10.200	Transfer from ESDLRIM Rep/Maint	0.00	175,000.00	175,000.00	175,000.00	175,000.00	175,000.00	0%	0.00	-100%
210.391.20.100	Transfer from HC - Construction	0.00	2,501,899.10	2,501,899.10	850,000.00	2,501,899.10	2,501,899.10	0%	0.00	-100%
210.391.20.200	Transfer from HC - Rehab	0.00	1,440,000.00	1,440,000.00	500,000.00	1,440,000.00	1,440,000.00	0%	0.00	-100%
210.391.20.300	Transfer from HC - Beautification	0.00	0.00	0.00	0.00	0.00	0.00	0%	0.00	0%
210.391.00.100	Transfer from General Fund	0.00	103,850.00	103,850.00	0.00	94,900.00	103,850.00	9%	0.00	-100%
<b>TOTAL OTHER REVENUES</b>		<b>0.00</b>	<b>4,540,749.10</b>	<b>4,540,749.10</b>	<b>1,525,000.00</b>	<b>4,211,799.10</b>	<b>4,540,749.10</b>	<b>8%</b>	<b>0.00</b>	<b>-100%</b>
<b>Other Expenditures:</b>										
	Miscellaneous	0.00	0.00	0.00	0.00	0.00	0.00	0%	0.00	0%
<b>TOTAL OTHER EXPENDITURES</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0%</b>	<b>0.00</b>	<b>0%</b>

**Budget Notes:**

<b>Transfer from ESDLRIM Drainage</b>	This reflects transfers from the ESDLRIM Drainage Fund for various drainage projects. The transfer in 2018-19 reflects an ongoing drainage project estimated costs.
<b>Transfer from ESDLRIM Rep/Maint</b>	This reflects transfers from the ESDLRIM Repairs/Maintenance for various Road Repair/Maintenance projects. The transfer for 2018-19 reflects estimated costs to complete overlays of various road/streets within the City of Central. The costs to repair roads damaged by August 2016 Flood have not been determined.
<b>Transfer from HC-Construction</b>	This reflects transfers from the Half Cent Fund for various construction projects. The transfer in 2018-19 includes \$850,000 for the Frenchtown Widening project construction costs.

City of Central, Louisiana  
2018 - 2019 Budget  
Capital Outlay & Improvement Fund - Other Revenues & Expenditures

Budget Notes:	
Transfer from HC-Rehab	This reflects transfers from the Half Cent Fund for various rehab projects. The transfers in 2018-19 includes \$500,000 for the cost to overlay various roads and streets within the City of Central.
Transfer from HC-Beautification	This reflects transfers from the Half Cent Fund for various beautification projects. The transfers for 2018-19 does not include any costs as those cost for projects have not yet been determined nor identified.
Transfer from General Fund	This reflects transfers from the General Fund to be used for various capital & improvement projects. The 2018-19 budget transfers are related to an ongoing drainage project.