



City of Central Budget

2019-20 Fiscal Year

Adopted August 13, 2019

City of Central Budget

2019-20 Fiscal Year

Contents

	<u>Page</u>
Mayor's Budget Address	1
<u>General Fund Budget</u>	
General Fund - Summary	6
General Fund - Fund Balance	7
General Fund - Detail	8
General Fund - Police Department Supplementary Schedule	44
<u>Emergency Services, Drainage, & Local Road Improvements & Maintenance Special Revenue Fund</u>	
ESDLRI&M Fund - Summary	45
ESDLRI&M Fund - Fund Balance	46
ESDLRI&M Fund - Detail	47
<u>Half Cent Sales Tax Special Revenue Fund</u>	
Half Cent Sales Tax Fund - Summary	51
Half Cent Sales Tax Fund - Fund Balance	52
Half Cent Sales Tax Fund - Detail	53
<u>MovEBR Special Revenue Fund</u>	
MovEBR Special Revenue Fund - Summary	57
MovEBR Special Revenue Fund - Fund Balance	58
MovEBR Special Revenue Fund - Detail	59
<u>Traffic Contribution Special Revenue Fund</u>	
Traffic Contribution Fund - Summary	62
Traffic Contribution Fund - Fund Balance	63
Traffic Contribution Fund - Detail	64
<u>Capital Outlay & Improvement Fund</u>	
Capital Outlay & Improvement Fund-Summary	67
Capital Outlay & Improvement Fund - Fund Balance	68
Capital Outlay & Improvement Fund - Detail	69



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Office of the Mayor
David R. Barrow.
Mayor

City of Central
Budget Address
2019-2020 Proposed Budget

Dear Central City Council members:

I submit to you the budget for the new fiscal year, beginning July 1, 2019. I consulted with our Finance Director, Suzonne Cowart, in preparing this budget. This budget for the fiscal year 2019-2020 represents minor changes from the 2018-2019 budget in several categories. The amounts included within the budget are based on cash estimates. The budget documents attached include anticipated revenues and expenditures for the General Fund and several Special Revenue Funds. I will cover the major aspects of the budget in separate categories below.

GENERAL FUND HIGHLIGHTS

Revenue

Upon reviewing sales tax trends over the past several years, we are only projecting a 1% increase in General Sales & Use Taxes. For the first nine months of the 2018-19 fiscal year, General Sales & Use taxes increased by approximately 0.5% within the city of Central as compared to 2017-2018. Auto Sales Taxes decreased during the first nine months of the 2018-19 by about 2.2% compared to the same period last fiscal year. However, we are choosing to be conservative in our estimate for next year in this category by projecting only a slight decrease.

Occupational License and Contractor License Fee revenues for businesses remained consistent in 2018-2019, and we budgeted a relatively similar amount for the upcoming year. We will continue to pursue those business owners who do not pay their annual license fee.

Under our contract with IBTS, all building and trade permit fees will be retained 100% by IBTS for their cost of operating the permit and inspection office. These fees are established by the city council. In the most recently negotiated contract with IBTS, the city shall receive a 10% reimbursement on all permit fees once the \$200,000 mark is reached. Building permit fees came in lower than expected for the first nine months of the 2018-19 fiscal year; however, we expect for permit fees to remain fairly consistent through next fiscal year due to continued residential development in the city and new commercial businesses that are looking to locate in our city.

We will continue to pursue grants and state appropriations to help fund projects and purchases of equipment for our city. We are working with our state legislators for additional appropriations from the State of Louisiana towards building a new city hall building, and I hope that a selection process concludes with a recommendation for a permanent home and building for a city hall complex in the near future. We

also are pursuing various funding methods for drainage improvements around our city as well as street and beautification projects.

Zoning and Subdivision fees are retained 100% by the city of Central as part of our contract with IBTS. We budgeted a consistent amount compared to last fiscal year, although these fees are difficult to project an exact amount due to the fact that they are based upon applications for new projects.

Total anticipated revenue from all sources, excluding grants and intergovernmental agreements, is approximately \$8.25 million. Our Administrative Hearing fines have generated nearly \$20,000 in new revenue to the city.

Appropriations

The **Legislative** expenses are projected to be slightly higher compared to last fiscal year's budget. This is due to the additional of two more council seats as well as an increase in rent for council meetings at Kristenwood. We have budgeted adequate funding for Education and Conferences in order for council members to keep informed of new laws and training sessions sponsored by the Louisiana Municipal Association and other agencies. Additionally, the cost of all public notices placed in our official journal related to council meetings and ordinances is a cost incurred by the city.

Expenses for the **Judicial/Administrative Hearing process** are included in the budget. This number may need to be revised during the year based upon the number of cases that appear before the court during the year. Hearings are scheduled monthly for next fiscal year. I am requesting a total of \$100,000 for enforcement of administrative orders which involve weed cutting, trash removal, or removal of dilapidated structures if property owners do not comply with the orders.

The **Executive** expenses will remain fairly consistent with last fiscal year. A slight increase in payroll taxes and retirement plan expenses is required.

The **Financial Administration** budget includes making sure our accounting services and legal services are properly funded. There will be a slight decrease in expected auditing expenses next fiscal year. Of course, legal expenses are subject to change based upon new ordinances that need to be drafted and unforeseen matters that may arise during the fiscal year.

City Operations and Services costs will decrease by approximately \$160,000 (3%) due to a renegotiated contract price with IBTS which includes the elimination of several unnecessary positions placed into the contract last year. The contract is budgeted at \$3,990,138 for the next fiscal year.

Planning and Zoning expenses will be reduced next fiscal year by nearly 15% due to the completion of several studies that have been underway. Funding will be provided for professional Master Planning services. This amount could increase during the year if extra services are requested. Our planning staff and our Zoning Attorney, Mark Balkin, will be available to assist with P&Z matters as needed.

General Administration is budgeted to cover the costs of insurance, workers compensation, utilities, telephone and internet expenses as well as general office supplies and small equipment. This category will increase due to the city council's approval of a subscription for live broadcasts of council meetings as well as an increase in general liability expenses and small equipment.

The **Police Department** budget was prepared in conjunction with Chief Corcoran, his staff, and myself. After an initial request for an increase of nearly \$113,000, this number has been reduced to an increase of approximately \$9,900. This increase is due to the proposed increase in the number of patrol hours provided by part-time paid officers as well as new computer and software purchases to replace outdated equipment. Reductions were made in a number of other areas. The total requested expenditures are \$770,284.68. This amount represents only a 1.3% increase in the budget compared to the expenditures budgeted for the 2018-19 fiscal year, and it also represents the smallest increase since 2014.

In the **Highways and Streets** section, funding is provided for street lighting at major intersections around the city to improve safety at these locations. We also receive funds from the City-Parish as part of the Parish Revenue Sharing for Street Maintenance. These funds are transferred to the Capital Improvements section of the budget. This year, we expect to receive nearly \$80,000 from the parish.

The **Welfare** division is created to fund office space for a Council on Aging in Central. The Legislative Auditor's Office requires this division to be listed under the Welfare category in their list of approved budget titles. Approximately \$20,400 is being budgeted for a location for the Council on Aging which will provide benefits and meals to qualified recipients. This program has been very successful with almost 50 members attending the Council on Aging activities each weekday.

In the **Sanitation** division, \$150,000 has been appropriated for weed-spraying of certain ditches within the city as well as grass cutting along several state highways in the city. The contract price for ditch spraying is based upon a contract provided by the City-Parish. The City-Parish has allowed us to piggyback on their contract amount. However, this contract expired on June 30, 2019, and a new contract will have to be bid which could result in a higher price. We are working with the City-Parish on this bid process.

A newly created **Flood Control** account provides for funding for drainage projects (large and small) around the city in addition to drainage work provided by our city services contract with IBTS. \$500,000 is being placed into this account for additional drainage work around the city next fiscal year, and more funding can be placed as additional projects are identified. We hope to receive state and federal funding for projects in the city in cooperation with our state legislators and federal officials.

The **Special Events** category includes public events that may be scheduled around the city as part of quality-of-life for our citizens. Cooking in Central is the official festival of the city, and consideration will be given to other events with the help of community partners. \$15,000 has been budgeted.

Economic Development is always considered important within our city. This fiscal year, we will budget \$75,500 for Economic Development purposes, which includes up to \$50,000 to partner with economic development consultants and the Chamber of Commerce in order to assist us in attracting and retaining businesses and jobs. Additional funding is being requested for publicity and other matters. We will also be partnering with several local businesses and individuals who have pledged to help promote Central with private funding.

Bank Fees in the amount of approximately \$22,000 are budgeted as related to our investments. However, the amount of interest earned far exceeds the expense of the fees.

Several **Intergovernmental Expenditures** with other agencies are included within the budget. This includes sales tax collection fees for the City-Parish Finance Department and East Baton Rouge Animal Control Center contracted services.

The budget also provides **Other Revenues** for interest received, investment earnings, and donations to the city.

This budget also reflects **Other Expenditures** of Furniture and Equipment as well as grant purchases, as well as general equipment purchases that may be needed for the city and the police department. The police department is requesting upgrades to software and computers, and the city is requesting new equipment to replace outdated traffic devices.

After consideration of all projected revenues and expenses in the 2019-2020 budget, it is anticipated that the city will have over \$1 million in unreserved funds remaining that can be used throughout the year if needed.

SPECIAL REVENUE FUND HIGHLIGHTS

Roadway Tax (Half Cent Sales Tax)

Voters in East Baton Rouge Parish approved many years ago a half-cent Green Light Plan sales tax. Central receives its share of this tax on sales taxes collected within the city of Central. Voters approved a percentage dedication of portions of this tax as part of its passage. This tax generates nearly \$1.3 million annually.

Of this amount, 70% is dedicated to new construction. Current use of these funds includes construction designs for improvements to Thibodeaux Rd from Planchet Rd to Morgan Rd. Forte & Tablada is completing the design work, with an anticipated letting date for construction in early 2021 using partial state funding as part of the MPO process. Also, 27% of these funds are dedicated to street rehab and overlay, and 3% to sidewalks and beautification, according to the parish wide vote. Plans for next fiscal year include the rehab of Frenchtown Rd from Frenchtown Acres to the dead-end by the railroad trestle, as well as rehab of several subdivision streets. Beautification projects are planned for the two roundabouts on Gurney Road.

MovEBR Tax (Half Cent Sales Tax)

In late 2018, voters across the parish approved a new half-cent sales tax for new road construction projects as well as traffic signal upgrades across the parish. Included in this project are the widening of Hooper Rd (Blackwater Bayou to Sullivan) and the widening of Wax Rd/Magnolia Bridge Rd. It is anticipated that the widening of Hooper Rd will be included on the first list of projects planned, while the Wax Rd/Magnolia Bridge Rd project will be included on a future list. This project is expected to generate \$1.3 million annually for the city of Central.

Traffic Contributions

The City receives these funds from local subdivision developers to mitigate traffic related matters impacted by their developments as they arise. Because of several new residential developments in the works, we are anticipating contributions in the amount of \$40,600 for this new fiscal year.

Franchise Tax (Emergency Services, Drainage, and Local Road Improvement & Maintenance)

The City now collects franchise fees from Cox Communications, AT&T Video, Entergy, and Demco. Based upon projected revenues provided by each of these entities, it is anticipated that we will receive approximately \$1.6 million annually. The City Council passed a resolution that dedicated 35% of these anticipated franchise tax funds towards drainage projects, 30% towards road maintenance, and 35% for emergencies that may arise during the year. This new category is called the Emergency Services, Drainage, and Local Road Improvement & Maintenance Fund.

The city's Master Drainage Plan has been funded through this account, and additional funds will be included for continued professional services and projects including an additional \$300,000 for drainage related matters.

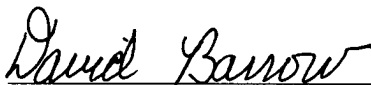
Capital Outlay & Improvement Fund

This fund account is used to receive funds transferred from the General Fund and Special Revenue Funds for capital improvements such as building, drainage, sidewalks, roads and beautification projects around the city.

Summary

The 2019-2020 City of Central budget that I propose today continues to deliver basic city services as we continue to grow. We have attempted to present a budget that will be helpful in your formulating a financial plan for the next budget year. Many other cities and other governmental agencies are experiencing budget shortfalls this year. This budget projects a surplus, which will place the city in a very comfortable position in having excess funds available for public works and capital improvement projects as well as for unanticipated emergencies and expenditures. I have prepared this presentation to the best of my ability and knowledge of the financial circumstances the city enjoys at this time.

Thank you,



Mayor David Barrow
City of Central

City of Central, Louisiana
2019 - 2020 Budget
General Fund - Summary

Description	Final Amended 2018-19 Budget	Adopted 2019-20 Budget
<u>REVENUES:</u>		
Tax Revenues	7,425,014.63	7,468,244.22
Service Revenues	731,920.00	788,860.00
Intergovernmental	10,390.00	18,438.00
Admin Hearing Fines & Fees	17,000.00	25,000.00
TOTAL REVENUES	8,184,324.63	8,300,542.22
<u>EXPENDITURES:</u>		
Legislative	77,660.00	91,790.80
Judicial	58,660.00	159,250.00
Executive	167,900.00	192,739.60
Elections	9,270.00	25,000.00
Financial Administration	164,000.00	252,700.00
City Operations & Services	4,599,089.00	4,582,138.00
Planning & Zoning	123,886.21	154,800.00
General Administration	80,760.00	112,370.00
Public Safety	0.00	0.00
Police Department	603,604.56	713,673.35
Fire Safety	0.00	0.00
Flood Control	0.00	525,000.00
Highways & Streets	17,600.00	22,000.00
Sanitation	46,500.00	150,000.00
Welfare	20,400.00	20,400.00
Special Events	0.00	15,000.00
Economic Development	0.00	75,000.00
Fiscal Agent	21,000.00	22,000.00
Intergovernmental	189,044.02	195,343.95
TOTAL EXPENDITURES	6,179,373.79	7,309,205.69
Other Revenues	405,092.35	338,737.85
Other Expenditures	(997,453.94)	(161,509.68)
TOTAL OTHER REVENUES & EXPENDITURES	(592,361.59)	177,228.17
INCREASE/(DECREASE) IN FUND BALANCE	\$ 1,412,589.25	\$ 1,168,564.69
BEGINNING FUND BALANCE	20,154,399.31	21,566,988.56
ENDING FUND BALANCE	\$ 21,566,988.56	\$ 22,735,553.25

City of Central, Louisiana
2019 - 2020 Budget
General Fund - Fund Balance

Description	Final Amended 2018-19 Budget	Adopted 2019-20 Budget
<u>Nonspendable Fund Balance</u>		
Beginning Balance	442.00	442.00
Increase/(Decrease)	0.00	0.00
Ending Nonspendable Fund Balance	442.00	442.00
<u>Restricted Fund Balance - City/Parish Street Maintenance</u>		
Beginning Balance	0.00	0.00
Funds Received from EBRP	0.00	0.00
Transfer to Capital Outlay & Improvement Fund	0.00	0.00
Ending Restricted Fund Balance City/Parish Street Maintenance	0.00	0.00
<u>Committed Fund Balance - Operating Reserve</u>		
Beginning Balance	4,051,553.91	5,051,553.91
Transfers In	1,000,000.00	1,076,524.16
Transfers Out	0.00	0.00
Ending Committed Fund Balance Operating Reserve	5,051,553.91	6,128,078.07
<u>Assigned Fund Balance - All Payables</u>		
Beginning Balance	0.00	(167,000.00)
Increase/(Decrease) in Fund Balance	(167,000.00)	(192,000.00)
Ending Assigned Fund Balance Building Permit Fees	(167,000.00)	(359,000.00)
<u>Unassigned Fund Balance</u>		
Beginning Balance	16,102,403.40	16,681,992.65
Increase/(Decrease) in Fund Balance	1,579,589.25	1,360,564.69
Transfers in from Reserve Fund	0.00	0.00
Transfers out to Reserve Fund	(1,000,000.00)	(1,076,524.16)
Ending Unassigned Fund Balance	16,681,992.65	16,966,033.18
TOTAL ENDING FUND BALANCE	\$ 21,566,988.56	\$ 22,735,553.25

City of Central, Louisiana
2019 - 2020 Budget
General Fund - Tax Revenues

Account No	Account Description	YTD Feb 2018-19	Additional Projected thru 2018-19	Total Projected 2018-19	Original 2018-19 Budget	Last Amended 2018-19 Budget	Final Amended 2018-19 Budget	% Change 2018-19 Last Amended vs 2018-19 Projected	Adopted 2019-20 Budget	% Change 2019-20 Adopted vs 2018-19 Projected
000.313.00	General Sales & Use Tax	3,667,003.63	1,864,000.00	5,531,003.63	5,642,430.45	5,642,430.45	5,642,430.45	-2%	5,696,933.74	3%
000.313.05	Auto Sales Tax	934,119.60	444,450.85	1,378,570.45	1,413,084.18	1,413,084.18	1,413,084.18	-2%	1,399,249.01	1%
000.315.21	EBR Industrial Tax	136,364.00	0.00	136,364.00	138,770.00	138,770.00	136,500.00	-2%	134,870.00	-1%
000.314.50	Insurance Premium Tax	43,917.33	188,623.33	232,540.66	219,528.48	219,528.48	233,000.00	6%	237,191.47	2%
TOTAL TAX REVENUES		4,781,404.56	2,497,074.18	7,278,478.74	7,413,813.11	7,413,813.11	7,425,014.63	-2%	7,468,244.22	3%
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 2019-20 Budget was estimated to increase approximately 3% over the projected receipts for 2018-19. This is a conservative estimate based on historical figures and growth with consideration of the current 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 2019-20 Budget was estimated to be approximately 1% more than the 2018-19 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 2019-20 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 2019-20 reflects and estimate based on historical figures.

City of Central, Louisiana
2019 - 2020 Budget
General Fund - Charges for Services

Account No	Account Description	YTD Feb 2018-19	Additional Projected thru 2018-19	Total Projected 2018-19	Original 2018-19 Budget	Last Amended 2018-19 Budget	Final Amended 2018-19 Budget	% Change 2018-19 Last Amended vs 2018-19 Projected	Adopted 2019-20 Budget	% Change 2019-20 Adopted vs 2018-19 Projected
000.321.60	Contractor License Fees	32,050.00	9,200.00	41,250.00	44,250.00	44,250.00	41,250.00	-7%	44,250.00	7%
000.321.65	Occupational License	273,036.09	53,905.42	326,941.51	360,000.00	360,000.00	340,020.00	-9%	345,000.00	6%
000.322.10	Building Permits & Fees	176,892.25	125,880.85	302,773.10	412,000.00	412,000.00	303,000.00	-27%	350,000.00	16%
000.341.30	Zoning & Subdivision Fees	20,030.00	25,380.00	45,410.00	42,200.00	42,200.00	45,500.00	8%	45,500.00	0%
000.341.40	Public Records Request	501.80	139.50	641.30	1,000.00	1,000.00	650.00	-36%	1,000.00	56%
000.341.50	Convenience Fees	929.76	281.63	1,211.39	1,750.00	1,750.00	1,300.00	-31%	1,750.00	44%
000.341.60	Construction Board of Appeals	0.00	0.00	0.00	900.00	900.00	0.00	-100%	0.00	0%
000.342.10	Crash Report Fees	4,490.00	1,714.00	6,204.00	7,500.00	7,500.00	6,250.00	-17%	7,500.00	21%
000.415.65.310	Refunds-Occupational License	(2,320.00)	0.00	(2,320.00)	(1,000.00)	(2,850.00)	(2,850.00)	-19%	(2,850.00)	23%
000.415.90.340	Refunds -Contractor License	(200.00)	0.00	(200.00)	(250.00)	(500.00)	(500.00)	-60%	(500.00)	150%
000.416.30.340	Refunds-Building Permits	(875.32)	0.00	(875.32)	(1,000.00)	(1,500.00)	(1,500.00)	-42%	(1,500.00)	71%
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	(45.00)	(475.00)	(520.00)	(1,200.00)	(1,200.00)	(1,200.00)	-57%	(1,200.00)	131%
TOTAL CHARGES FOR SERVICES		504,489.58	216,026.40	720,515.98	866,060.00	863,460.00	731,920.00	-17%	788,860.00	9%

**City of Central, Louisiana
2019 - 2020 Budget**

General Fund - Charges for Services

Budget Notes:

Contractor License Fees	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.
Occupational License	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.
Building & Permit Fees	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.
Zoning & Subdivision Fees	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.
Public Record Request	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.
Construction Board of Appeals	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.
Crash Report Fees	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.
Refunds-All	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
2019 - 2020 Budget
General Fund - Intergovernmental

Account No	Account Description	YTD Feb 2018-19	Additional Projected thru 2018-19	Total Projected 2018-19	Original 2018-19 Budget	Last Amended 2018-19 Budget	Final Amended 2018-19 Budget	% Change 2018-19 Last Amended vs 2018-19 Projected	Adopted 2019-20 Budget	% Change 2019-20 Adopted vs 2018-19 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	10,390.00	10,390.00	-100%	0.00	0%
000.334.20	Grants - Operating	0.00	0.00	0.00	0.00	0.00	0.00	0%	18,438.00	0%
000.334.30	Grants - Capital	0.00	0.00	0.00	0.00	0.00	0.00	0%	0.00	0%
TOTAL INTERGOVERNMENTAL		0.00	0.00	0.00	0.00	10,390.00	10,390.00	-100%	18,438.00	0%
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. Effective 2016-17, these funds have been transferred to the Capital Outlay & Improvement Fund.								
Grants Federal - Operating		The City of Central from time to time will apply for and receive federal grants for operating purposes. For fiscal year 2019-20, federal grant funds are not expected.								
Grants - Fire Department		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 2019-20.								
Grants - Police Department		The City of Central Police Department has received LGAP and Homeland Security Grants in the past fiscal years. In 2019-20, 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.								
Grants - Operating		The City of Central has received grant funds from the State of Louisiana in past fiscal years. The 2019-20 budget currently does not include grant funds expected from a LGAP Grant from the State of Louisiana.								

City of Central, Louisiana
2019 - 2020 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.

City of Central, Louisiana
2019 - 2020 Budget
General Fund - Administrative Hearing Fines & Fees

Account No	Account Description	YTD Feb 2018-19	Additional Projected thru 2018-19	Total Projected 2018-19	Original 2018-19 Budget	Last Amended 2018-19 Budget	Final Amended 2018-19 Budget	% Change 2018-19 Last Amended vs 2018-19 Projected	Adopted 2019-20 Budget	% Change 2019-20 Adopted vs 2018-19 Projected
000.351.10	Administrative Hearing Fines & Fees	13,331.65	3,500.00	16,831.65	25,000.00	25,000.00	17,000.00	-33%	25,000.00	49%
TOTAL ADMINISTRATIVE HEARING FINES & FEES		13,331.65	3,500.00	16,831.65	25,000.00	25,000.00	17,000.00	-33%	25,000.00	49%
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 2019-20 budget reflects a best estimate of the fines and fees that may be collected during the fiscal year.

City of Central, Louisiana
2019 - 2020 Budget
General Fund - Legislative Expenditures

Account No	Account Description	YTD Feb 2018-19	Additional Projected thru 2018-19	Total Projected 2018-19	Original 2018-19 Budget	Last Amended 2018-19 Budget	Final Amended 2018-19 Budget	% Change 2018-19 Last Amended vs 2018-19 Projected	Adopted 2019-20 Budget	% Change 2019-20 Adopted vs 2018-19 Projected
000.411.10.000	Dues & Subscriptions	175.00	0.00	175.00	500.00	500.00	500.00	-65%	500.00	186%
000.411.10.110	Salary/Wages	35,200.00	22,400.00	57,600.00	57,600.00	57,600.00	57,600.00	0%	67,200.00	17%
000.411.10.111	Payroll Taxes	2,692.80	1,716.00	4,408.80	4,406.40	4,406.40	4,410.00	0%	5,140.80	17%
000.411.10.270	Education & Conferences	518.93	0.00	518.93	3,500.00	3,500.00	600.00	-85%	3,500.00	574%
000.411.10.441	Rent - Meetings	1,550.00	1,100.00	2,650.00	2,200.00	2,200.00	2,650.00	20%	3,450.00	30%
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	8,615.06	3,197.00	11,812.06	10,000.00	11,270.00	11,900.00	5%	12,000.00	2%
	TOTAL LEGISLATIVE	48,751.79	28,413.00	77,164.79	78,206.40	79,476.40	77,660.00	-3%	91,790.80	19%

Budget Notes:

Dues & Subscriptions	Dues for council members primarily related to the Louisiana Municipal Association along with any other professional organizations. The budget for 2019-20 is based on historical data from prior fiscal years.
Salary/Wages	Salaries include 7 council members paid at \$800 per month. This includes 5 districts and 2 at large council members. This was effective in January 2019.
Payroll Taxes	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.
Education & Conferences	Fees & costs related to attendance of various educational seminars and conferences throughout the year by the City of Central council members. The budget for 2019-20 is based on historical data and is a best estimate of costs for the fiscal year.
Rent - Meetings	This budget for 2019-20 reflects the annual cost for council meeting held at Kristenwood.

City of Central, Louisiana
2019 - 2020 Budget
General Fund - Legislative Expenditures

Budget Notes continued:

Demographer

The 2019-20 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 2019-20 reflects a best estimate of the cost for the fiscal year. Currently the official journal is The Advocate.

City of Central, Louisiana
2019 - 2020 Budget
General Fund - Judicial Expenditures

Account No	Account Description	YTD Feb 2018-19	Additional Projected thru 2018-19	Total Projected 2018-19	Original 2018-19 Budget	Last Amended 2018-19 Budget	Final Amended 2018-19 Budget	% Change 2018-19 Last Amended vs 2018-19 Projected	Adopted 2019-20 Budget	% Change 2019-20 Adopted vs 2018-19 Projected
000.412.50.331	Administrative Hearing Officer	5,931.10	3,275.00	9,206.10	14,000.00	14,000.00	9,210.00	-34%	14,000.00	52%
000.412.50.330	Legal Services	22,848.51	21,020.00	43,868.51	45,000.00	45,000.00	45,000.00	-3%	45,000.00	3%
000.412.50.610	General Supplies & Office Exp.	0.00	0.00	0.00	250.00	250.00	250.00	-100%	250.00	0%
000.412.50.800	Enforcement of Admin Orders	3,660.00	500.00	4,160.00	100,000.00	100,000.00	4,200.00	-96%	100,000.00	2304%
TOTAL JUDICIAL		32,439.61	24,795.00	57,234.61	159,250.00	159,250.00	58,660.00	-64%	159,250.00	178%

Budget Notes:

Administrative Hearing Officer	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 2019-20 reflects an estimate based on pending cases at the end of the prior fiscal year.
Legal Services	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 2019-20 reflects an estimate based on pending cases at the end of the prior fiscal year.
General Supplies & Office Exp.	Costs of supplies required for the Administrative Hearings and maintenance of legal files related to the cases. The budget for 2019-20 reflects a best estimate.
Enforcement of Admin Orders	Costs associated with enforcement of administrative orders including grass cutting, debris removal, demolition and any other normal costs related to corrective actions taken by the City of Central. The budget for 2019-20 is a best estimate for costs associated to enforcement of administrative orders and blighted properties.

City of Central, Louisiana
2019 - 2020 Budget
General Fund - Executive Expenditures

Account No	Account Description	YTD Feb 2018-19	Additional Projected thru 2018-19	Total Projected 2018-19	Original 2018-19 Budget	Last Amended 2018-19 Budget	Final Amended 2018-19 Budget	% Change 2018-19 Last Amended vs 2018-19 Projected		% Change 2019-20 Adopted vs 2018-19 Projected	
000.413.10.000	Reimbursements-Mayor	0.00	0.00	0.00	6,600.00	6,600.00	0.00	-100%		6,600.00	0%
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	954.59	603.00	1,557.59	2,000.00	2,000.00	1,600.00	-22%		2,600.00	67%
000.413.20.110	Salary/Wages-Admin	33,815.84	24,486.41	58,302.25	69,978.81	69,978.81	59,000.00	-17%		69,498.00	19%
000.413.20.111	Payroll Taxes	2,241.33	2,139.04	4,380.37	2,095.55	2,095.55	4,400.00	109%		6,114.10	40%
000.413.20.230	Retirement Plan	13,812.52	6,139.60	19,952.12	21,403.47	21,406.47	20,000.00	-7%		22,477.50	13%
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	6,730.00	5,000.00	11,730.00	13,500.00	13,500.00	11,750.00	-13%		13,500.00	15%
000.413.90.270	Education & Conferences	1,139.06	0.00	1,139.06	1,950.00	1,950.00	1,150.00	-42%		1,950.00	71%
TOTAL EXECUTIVE		105,359.98	61,701.41	167,061.39	187,527.83	187,530.83	167,900.00	-11%		192,739.60	15%

Budget Notes:

Reimbursements-Mayor	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 2019-20 budget reflects a maximum reimbursement to the Mayor of \$550 per month.
Salary/Wages-Mayor	The compensation for the Mayor was set at \$55,000 per year. The budget for 2019-20 reflects this amount as no increase is expected by council action.
Fuel & Maintenance	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 2019-20 reflects a best estimate based on historical figures and any know maintenance that will be required on the vehicle.

City of Central, Louisiana
2019 - 2020 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 2019-20 budget for the Executive Assistant to the Mayor position. The following are the positions and annual salaries reflected in the 2019-20 budget:

	Annual Salary
Executive Assistant to the Mayor	43,498.00
Administrative Assistant	26,000.00
	<u>69,498.00</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 Executive Assistant to the Mayor 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 2018-19 was 26% and will increase to 27.75% in 2019-20. 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 2019-20 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 2019-20 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 2019-20 reflects a best estimate of those costs.

City of Central, Louisiana
2019 - 2020 Budget
General Fund - Election Expenditures

Account No	Account Description	YTD Feb 2018-19	Additional Projected thru 2018-19	Total Projected 2018-19	Original 2018-19 Budget	Last Amended 2018-19 Budget	Final Amended 2018-19 Budget	% Change 2018-19 Last Amended vs 2018-19 Projected	Adopted 2019-20 Budget	% Change 2019-20 Adopted vs 2018-19 Projected
000.414.00.000	Elections	9,261.39	0.00	9,261.39	45,000.00	45,000.00	9,270.00	-79%	25,000.00	170%
	TOTAL ELECTIONS	9,261.39	0.00	9,261.39	45,000.00	45,000.00	9,270.00	-79%	25,000.00	170%
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 City does not anticipate any special elections in the 2019-20 fiscal year. However, the City does anticipate costs associated with hosting an early voting site within the City limits and as a result budgeted accordingly.

City of Central, Louisiana
2019 - 2020 Budget

General Fund - Financial Administration Expenditures

Account No	Account Description	YTD Feb 2018-19	Additional Projected thru 2018-19	Total Projected 2018-19	Original 2018-19 Budget	Last Amended 2018-19 Budget	Final Amended 2018-19 Budget	% Change 2018-19 Last Amended vs 2018-19 Projected	Adopted 2019-20 Budget	% Change 2019-20 Adopted vs 2018-19 Projected
000.415.15.330	Accounting & Payroll	16,824.49	12,096.00	28,920.49	31,500.00	31,500.00	29,000.00	-8%	31,500.00	9%
000.415.20.330	Auditing	31,200.00	0.00	31,200.00	37,000.00	37,000.00	37,000.00	-16%	31,200.00	0%
000.415.45.330	Legal Services	53,375.24	44,153.00	97,528.24	190,000.00	190,000.00	98,000.00	-49%	190,000.00	95%
TOTAL FINANCIAL ADMINISTRATION		101,399.73	56,249.00	157,648.73	258,500.00	258,500.00	164,000.00	-39%	252,700.00	60%
Budget Notes:										

Accounting & Payroll

The City of Central contracts out the services of a Finance Director which includes providing payroll processing. The 2019-20 budget reflects approximately 300 hours at \$105 per hour.

Auditing

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 2019-20 budget reflects an estimate based on the cost of prior years audits plus the agreed upon procedures as required by the Legislative Auditors.

Legal Services

The City of Central currently contracts out a legal services at a rate of \$225 per hour. The 2019-20 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
2019 - 2020 Budget
General Fund - City Operations & Services Expenditures

Account No	Account Description	YTD Feb 2018-19	Additional Projected thru 2018-19	Total Projected 2018-19	Original 2018-19 Budget	Last Amended 2018-19 Budget	Final Amended 2018-19 Budget	% Change 2018-19 Last Amended vs 2018-19 Projected	Adopted 2019-20 Budget	% Change 2019-20 Adopted vs 2018-19 Projected
000.416.10.300	City Services Contractor	2,752,726.40	1,376,363.20	4,129,089.60	4,129,089.00	4,129,089.00	4,129,089.00	0%	3,990,138.00	-3%
000.416.10.600	Reimbursed Material Expenses	0.00	0.00	0.00	84,000.00	84,000.00	0.00	-100%	50,000.00	0%
000.416.20.340	Permit Management Fees	294,915.38	173,142.56	468,057.94	542,000.00	542,000.00	470,000.00	-14%	542,000.00	16%
000.416.40.340	Contractor License Mgmt Fees	0.00	0.00	0.00	0.00	0.00	0.00	0%	0.00	0%
TOTAL CITY OPERATIONS & SERVICES		3,047,641.78	1,549,505.76	4,597,147.54	4,755,089.00	4,755,089.00	4,599,089.00	-3%	4,582,138.00	0%
Budget Notes:										

City Services Contractor	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 2019-20 reflects the agreed upon contract price as well as addendums.
Reimbursed Material Expenses	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 2019-20 reflects an estimate of materials to be reimbursed to IBTS.
Permit Management Fees	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 2019-20 budget reflects a best estimate of those fees based on historical figures and amounts due related to permits issued for flood repairs.
Contractor License Management Fees	The City of Central currently does not pay contractor license management fees to IBTS under the agreed upon contract. During the 2019-20 budget, the City of Central does not expect to pay a contractor license management fee.

City of Central, Louisiana
2019 - 2020 Budget
General Fund - Planning & Zoning Expenditures

Account No	Account Description	YTD Feb 2018-19	Additional Projected thru 2018-19	Total Projected 2018-19	Original 2018-19 Budget	Last Amended 2018-19 Budget	Final Amended 2018-19 Budget	% Change 2018-19 Last Amended vs 2018-19 Projected	Adopted 2019-20 Budget	% Change 2019-20 Adopted vs 2018-19 Projected
000.418.10.441	Rent-Meetings	950.00	850.00	1,800.00	1,200.00	1,200.00	1,800.00	50%	1,800.00	0%
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	15,100.00	0.00	15,100.00	12,862.50	17,100.00	15,100.00	-12%	20,000.00	32%
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	60,786.21	0.00	60,786.21	60,790.21	95,790.21	60,786.21	-37%	35,000.00	-42%
000.418.30.540	Notifications	2,808.52	862.00	3,670.52	6,000.00	6,000.00	3,700.00	-39%	6,000.00	63%
000.418.45.330	Legal Services	19,755.00	22,364.00	42,119.00	100,000.00	100,000.00	42,500.00	-58%	90,000.00	114%
TOTAL PLANNING & ZONING		99,399.73	24,076.00	123,475.73	182,852.71	222,090.21	123,886.21	-44%	154,800.00	25%

Budget Notes:

Rent-Meetings The City of Central currently rents a facility to hold all Planning and Zoning public meetings. The rental of that facility is \$150 per meeting. The 2019-20 budget reflects the estimated cost to rent the facility to hold monthly meetings. It is assumed that there will be 12 meetings per year.

Education & Conferences Fees & costs related to attendance of various educational seminars and conferences throughout the year by the related to Planning & Zoning for the 2019-20 fiscal year.

Grant Monitoring Services 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 2019-20.

**City of Central, Louisiana
2019 - 2020 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 2019-20 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 2019-20 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 2019-20 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 Inundation Mapping & Modeling. This project carried into 2017-18 and was completed in the 1st Quarter of the 2019-20 fiscal year. The 2019-20 budget reflects estimated

Notifications

The City of Central is required to publish notifications in the official journal as they relate to planning and zoning. The 2019-20 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 2019-20 reflects and estimate based on prior years historical figures.

City of Central, Louisiana
2019 - 2020 Budget
General Fund - General Administration Expenditures

Account No	Account Description	YTD Feb 2018-19	Additional Projected thru 2018-19	Total Projected 2018-19	Original 2018-19 Budget	Last Amended 2018-19 Budget	Final Amended 2018-19 Budget	% Change 2018-19 Last Amended vs 2018-19 Projected	Adopted 2019-20 Budget	% Change 2019-20 Adopted vs 2018-19 Projected
000.419.10.000	Dues & Subscriptions	1,195.00	0.00	1,195.00	0.00	645.00	1,195.00	85%	3,380.00	183%
000.419.43.430	Repairs & Maintenance	90.00	650.00	740.00	1,500.00	1,500.00	740.00	-51%	2,500.00	238%
000.419.44.441	Rent	10,350.00	4,800.00	15,150.00	14,400.00	16,200.00	15,150.00	-6%	16,200.00	7%
000.419.70.260	Insurance-Worker's Comp	1,163.65	0.00	1,163.65	1,259.39	1,259.39	1,170.00	-8%	1,600.00	37%
000.419.70.520	Insurance-General Liability	38,773.84	0.00	38,773.84	26,215.00	38,578.00	38,775.00	1%	53,500.00	38%
000.419.70.742	Insurance-Vehicle	1,424.04	0.00	1,424.04	1,500.00	1,500.00	1,500.00	-5%	1,500.00	5%
000.419.90.410	Utilities	2,094.95	1,270.00	3,364.95	5,500.00	5,500.00	3,400.00	-39%	5,500.00	63%
000.419.90.530	Telephone	3,405.86	2,080.00	5,485.86	3,900.00	4,250.00	5,490.00	29%	6,240.00	14%
000.419.90.531	Internet Services	2,935.93	2,600.00	5,535.93	1,750.00	5,250.00	5,550.00	5%	7,800.00	41%
000.419.90.610	General Supplies & Office Exp	3,373.26	1,008.00	4,381.26	4,000.00	5,520.00	4,390.00	-21%	6,150.00	40%
000.419.90.741	Small Equipment	2,860.79	100.00	2,960.79	2,500.00	3,400.00	3,400.00	-13%	8,000.00	170%
TOTAL GENERAL ADMINISTRATION		67,667.32	12,508.00	80,175.32	62,524.39	83,602.39	80,760.00	-4%	112,370.00	40%

Budget Notes:

Dues & Subscriptions

Dues and Subscriptions for City Hall with include the live streaming for public meetings . The budget for 2019-20 reflects estimated expenditures for 2019-20.

Repairs & Maintenance

The costs of repairs and maintenance to the office and/or office equipment for City Hall is captured in the expenditure. The 2019-20 budget reflects a best estimate of costs for repairs and maintenance.

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 2019-20 reflects annual rental expenditure for City Hall and storage facility.

**City of Central, Louisiana
2019 - 2020 Budget**

General Fund - General Administration Expenditures

Budget Notes continued:

Insurance-Worker's Comp

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 2019-20 reflects an estimate of the premiums based on information obtained from Risk Management during the budget process.

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 2019-20 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 2019-20 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 2019-20 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 2019-20 reflects an estimate based on Cox contract which was effective September 2018.

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 2019-20 reflects an estimate based on Cox contract which was effective September 2018.

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 2019-20 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 2019-20 reflects a best estimated of equipment purchases that may be necessary for the fiscal year.

City of Central, Louisiana
2019 - 2020 Budget
General Fund - Public Safety Expenditures

Account No	Account Description	YTD Feb 2018-19	Additional Projected thru 2018-19	Total Projected 2018-19	Original 2018-19 Budget	Last Amended 2018-19 Budget	Final Amended 2018-19 Budget	% Change 2018-19 Last Amended vs 2018-19 Projected	Adopted 2019-20 Budget	% Change 2019-20 Adopted vs 2018-19 Projected
000.420.22.000	Fire Hydrant Rental Fees	0.00	0.00	0.00	1,500.00	1,500.00	0.00	-100%	0.00	0%
TOTAL PUBLIC SAFETY		0.00	0.00	0.00	1,500.00	1,500.00	0.00	-100%	0.00	0%
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.

City of Central, Louisiana
2019 - 2020 Budget
General Fund - Police Department Expenditures

Account No	Account Description	YTD Feb 2018-19	Additional Projected thru 2018-19	Total Projected 2018-19	Original 2018-19 Budget	Last Amended 2018-19 Budget	Final Amended 2018-19 Budget	% Change 2018-19 Last Amended vs 2018-19 Projected	
								Adopted 2019-20 Budget	% Change 2019-20 Adopted vs 2018-19 Projected
000.421.05.110	Salary/Wages-Police Chief	5,010.74	8,833.36	13,844.10	13,844.25	13,844.25	13,844.25	26,500.00	91%
000.421.20.110	Salary/Wages-Employees	171,484.25	111,825.00	283,309.25	326,440.00	326,440.00	290,000.00	380,640.00	34%
000.421.05.111	Payroll Taxes	15,063.52	9,664.98	24,728.50	26,372.03	26,372.03	25,500.00	31,838.35	29%
000.421.05.230	Retirement Plan	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0%
000.421.05.260	Insurance-Worker's Comp	22,832.15	0.00	22,832.15	22,833.31	22,833.31	22,833.31	26,080.00	14%
000.421.05.410	Utilities	3,999.22	1,645.00	5,644.22	7,500.00	7,500.00	6,000.00	6,000.00	6%
000.421.05.441	Rent	2,600.00	0.00	2,600.00	1,317.00	2,642.00	2,642.00	0.00	-100%
000.421.05.520	Insurance-Liability	17,262.00	850.00	18,112.00	34,800.00	18,300.00	18,300.00	16,000.00	-12%
000.421.05.530	Telephone	918.39	538.20	1,456.59	3,180.00	3,180.00	1,550.00	6,700.00	360%
000.421.05.531	Internet Services	5,529.52	2,770.36	8,299.88	12,108.00	12,108.00	8,630.00	11,700.00	41%
000.421.05.610	General Supplies & Office Exp	5,569.23	2,660.23	8,229.46	8,240.00	8,240.00	8,240.00	8,300.00	1%
000.421.05.742	Insurance-Vehicles	20,994.33	0.00	20,994.33	20,057.62	20,889.62	21,000.00	21,500.00	2%
000.421.05.744	Small Equipment	5,439.22	5,526.46	10,965.68	10,000.00	11,000.00	11,000.00	10,000.00	-9%
000.421.05.748	Weapons	126.38	4,873.00	4,999.38	5,000.00	5,000.00	5,000.00	4,000.00	-20%
000.421.20.340	Extra Duty Deputy Labor	53,115.00	27,095.00	80,210.00	85,000.00	85,000.00	85,000.00	85,000.00	6%
000.421.20.610	Law Enforcement Supplies	2,103.35	4,247.65	6,351.00	5,500.00	6,500.00	6,500.00	6,000.00	-6%
000.421.20.800	Uniforms	2,563.52	10,435.81	12,999.33	9,500.00	13,000.00	13,000.00	8,000.00	-38%
000.421.25.800	Vests	0.00	4,900.00	4,900.00	4,900.00	4,900.00	4,900.00	2,500.00	-49%

City of Central, Louisiana
2019 - 2020 Budget
General Fund - Police Department Expenditures

Account No	Account Description	YTD Feb 2018-19	Additional Projected thru 2018-19	Total Projected 2018-19	Original 2018-19 Budget	Last Amended 2018-19 Budget	Final Amended 2018-19 Budget	% Change 2018-19 Last Amended vs 2018-19 Projected	Adopted 2019-20 Budget	% Change 2019-20 Adopted vs 2018-19 Projected
000.421.55.270	Education & Conferences	945.02	4,048.72	4,993.74	5,000.00	5,000.00	5,000.00	0%	5,000.00	0%
000.421.80.430	Computer Repairs & Maint	292.87	200.00	492.87	1,500.00	500.00	500.00	-1%	2,000.00	306%
000.421.90.900	Repairs & Maint-Building	1,419.17	4,106.50	5,525.67	2,000.00	2,260.00	5,600.00	144%	2,500.00	-55%
000.421.90.500	Insurance-Building	3,414.44	0.00	3,414.44	0.00	3,415.00	3,415.00	0%	3,415.00	0%
000.421.70.430	Repairs & Maint-Vehicles & Equip	14,548.65	434.14	14,982.79	15,000.00	17,500.00	17,500.00	-14%	15,000.00	0%
000.421.70.626	Fuel	18,762.68	7,836.47	26,599.15	35,000.00	35,000.00	27,650.00	-24%	35,000.00	32%
TOTAL POLICE DEPARTMENT		373,993.65	212,490.88	586,484.53	655,092.21	651,424.21	603,604.56	-10%	713,673.35	22%

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 to \$1,188 annually per council ordinance. The 2019-20 budget will revert back to \$26,500 annually per the ordinance.

Salary/Wages-Employees Salaries and wages for all Police Department employees are accounted for in the line item. The 2019-20 budget includes the following:

	Annual Salary
Assistance Police Chief	41,600.00
Administrative Assistant to the Police Chief (PT @ 33 hrs/wk)	26,000.00
Part Time Officers (max of 35/wk each; total 280 hrs per wk)	218,400.00
Emergency OT not covered by FEMA	0.00
Part Time Dispatchers (total coverage of 140 hrs per wk)	94,640.00
	380,640.00

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.

**City of Central, Louisiana
2019 - 2020 Budget**

General Fund - Police Department Expenditures

Budget Notes continued:

Retirement Plan

The current Police Chief for the City of Central nor the Assistance Police Chief is not required to participate in MPERS. All other employees are considered part-time. The match for MPERS has been increased to 32.5% for 2019-20. The budget reflects the expenditure accordingly for 2019-20.

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 City of Central Police Department will be relocated to the building on Hooper Road in 2018-19. This building is owned by the City of Central and as a result there will be no rent expenditure for 2019-20 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 expenses of \$3500 & \$7080 for cloud based phone services. The budget for 2019-20 reflects an estimate based on prior year historical figures and growth of department.

Internet Services

The cost of air cards for the patrol units of \$10,000, internet of \$1,200 and \$500 for Cable TV for the Police Department. The budget for 2019-20 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 2019-20 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 2019-20 reflects the costs of coverage for 18 vehicles and 4 motorcycle patrol units.

Small Equipment

The costs of equipment and furniture purchases less that \$1000 related to the operations of the Police Department are captured in this expenditure. The budget for 2019-20 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 Small Equipment		10,000.00
Miscellaneous-Furniture/Fixtures		0.00
		<u>10,000.00</u>

**City of Central, Louisiana
2019 - 2020 Budget**

General Fund - Police Department Expenditures

Budget Notes continued:

Weapons

The cost of weapon purchases are captured in this account. The 2019-20 budget reflects estimated weapon purchases as follows:

Miscellaneous	0	5,000.00
Lethal Weapons-Rifles	0	-
Lethal Weapons-Handguns	0	-
		<u>5,000.00</u>

Extra Duty Deputy Labor

The City of Central Police Department currently contracts with the EBR Sheriff 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 2019-20 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 2019-20 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 2019-20 is based on the current uniform needs for the 15 reserve officers and current 8 part-time officers.

Bullet Proof Vests

The costs of bullet proof vest purchases are captured in this account. The 2019-20 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 2019-20 reflects a best estimate based on prior year historical figures.

Computer Repairs & Maint

This includes repair and maintenance contract costs related to the email server and computers within the Police Department. The 2019-20 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 2019-20 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 2019-20.

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 2019-20 reflects the estimated costs of these repairs and maintenance based on historical figures and estimates.

This includes cost of fuel for police patrol units for the Police Department. The budget for 2019-20 reflects a best estimate based on historical figures, number of patrol units and estimated hours of patrols.

City of Central, Louisiana
2019 - 2020 Budget
General Fund - Flood Control

Account No	Account Description	YTD	Additional	Total	Original	Last	Final	% Change		Adopted	% Change	
		Feb 2018-19	Projected thru 2018-19	Projected 2018-19	2018-19 Budget	Amended 2018-19 Budget	Amended 2018-19 Budget	2018-19 Last Amended vs 2018-19 Projected		2019-20 Budget	2018-19 Projected	
000.425.10.130	Maintenance & Small Repairs	0.00	0.00	0.00	0.00	0.00	0.00	0%		500,000.00		0%
000.425.10.330	Consulting & Tech Assistance	0.00	0.00	0.00	0.00	0.00	0.00	0%		25,000.00		0%
TOTAL HIGHWAYS & STREETS		0.00	0.00	0.00	0.00	0.00	0.00	0%		525,000.00		0%

Budget Notes:

Maintenance & Small Repairs	This captures expenditures related to the maintenance of drainage systems and small repairs within the City of Central. This includes all roadside ditches, un-named waterways and named canals. Projects that are capital in nature will be handled through the Capital Outlay & Improvement Fund.
Consulting & Techn Assistance	The City of Central will have engineers and other consultants to assist in flood control matters. The budget for 2019-20 reflects estimated expenditures related to future drainage projects and technical assistance.

City of Central, Louisiana
2019 - 2020 Budget
General Fund - Highways & Street Expenditures

Account No	Account Description	YTD Feb 2018-19	Additional Projected thru 2018-19	Total Projected 2018-19	Original 2018-19 Budget	Last Amended 2018-19 Budget	Final Amended 2018-19 Budget	% Change 2018-19 Last Amended vs 2018-19 Projected	Adopted 2019-20 Budget	% Change 2019-20 Adopted vs 2018-19 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	11,530.81	6,000.00	17,530.81	22,000.00	22,000.00	17,600.00	-20%	22,000.00	25%
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%
TOTAL HIGHWAYS & STREETS		11,530.81	6,000.00	17,530.81	22,000.00	22,000.00	17,600.00	-20%	22,000.00	25%

Budget Notes:

Sidewalks & Crosswalks	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.
Street Lights	The City of Central has street lights for which it is responsible for the utility costs, installation, and repairs and maintenance. The budget for 2019-20 reflects estimated utility and repair costs. Some additional lights are currently planned for installation during 2019-20.
Storm/Street Drainage	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.
Road Safety Improvements	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.
Road Studies	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.
City/Parish Street Maintenance	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
2019 - 2020 Budget
General Fund - Sanitation Expenditures

Account No	Account Description	YTD Feb 2018-19	Additional Projected thru 2018-19	Total Projected 2018-19	Original 2018-19 Budget	Last Amended 2018-19 Budget	Final Amended 2018-19 Budget	% Change 2018-19 Last Amended vs 2018-19 Projected	Adopted 2019-20 Budget	% Change 2019-20 Adopted vs 2018-19 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	46,333.58	0.00	46,333.58	136,800.00	136,800.00	46,500.00	-66%	150,000.00	224%
	TOTAL SANITATION	46,333.58	0.00	46,333.58	136,800.00	136,800.00	46,500.00	-66%	150,000.00	224%

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 2019-20 reflects estimated cost of new contract for spraying and additional cuttings on some parish and state roadways within the city limits.

City of Central, Louisiana
2019 - 2020 Budget
General Fund - Welfare Expenditures

Account No	Account Description	YTD Feb 2018-19	Additional Projected thru 2018-19	Total Projected 2018-19	Original 2018-19 Budget	Last Amended 2018-19 Budget	Final Amended 2018-19 Budget	% Change 2018-19 Last Amended vs 2018-19 Projected	Adopted 2019-20 Budget	% Change 2019-20 Adopted vs 2018-19 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	0.00	0.00	0.00	0.00	0.00	0.00	0%	0.00	0%
	TOTAL WELFARE	13,600.00	6,800.00	20,400.00	20,400.00	20,400.00	20,400.00	0%	20,400.00	0%
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 2019-20 is estimated at \$1700 per month. The budget for 2019-20 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
2019 - 2020 Budget
General Fund - Special Event Expenditures

Account No	Account Description	YTD Feb 2018-19	Additional Projected thru 2018-19	Total Projected 2018-19	Original 2018-19 Budget	Last Amended 2018-19 Budget	Final Amended 2018-19 Budget	% Change 2018-19 Last Amended vs 2018-19 Projected	Adopted 2019-20 Budget	% Change 2019-20 Adopted vs 2018-19 Projected
000.464.40.000	Community Events	0.00	0.00	0.00	0.00	0.00	0.00	0%	15,000.00	0%
TOTAL SPECIAL EVENT EXPENDITURES		0.00	0.00	0.00	0.00	0.00	0.00	0%	15,000.00	0%
Budget Notes:										

Community Events

The City of Central planning several City events through the fiscal year. Beginning in 2019-20, the costs associated with these events will be part of the City Services Contract with IBTS. As a result, the Budget for 2019-20 reflects no costs:

March 2020 Cooking in Central	10,000.00
Miscellaneous Events	5,000.00
	15,000.00

City of Central, Louisiana
2019 - 2020 Budget
General Fund - Economic Development Expenditures

Account No	Account Description	YTD Feb 2018-19	Additional Projected thru 2018-19	Total Projected 2018-19	Original 2018-19 Budget	Last Amended 2018-19 Budget	Final Amended 2018-19 Budget	% Change 2018-19 Last Amended vs 2018-19 Projected	Adopted 2019-20 Budget	% Change 2019-20 Adopted vs 2018-19 Projected
000.464.10.330	Consulting Services	0.00	0.00	0.00	0.00	0.00	0.00	0%	50,000.00	0%
000.464.10.540	Publicity	0.00	0.00	0.00	0.00	0.00	0.00	0%	5,000.00	0%
000.464.99.000	Miscellaneous	0.00	0.00	0.00	0.00	0.00	0.00	0%	9,000.00	0%
000.464.99.001	Special Events	0.00	0.00	0.00	0.00	0.00	0.00	0%	0.00	0%
000.464.10.350	Studies	0.00	0.00	0.00	0.00	0.00	0.00	0%	10,000.00	0%
000.464.70.000	Grant Writing Services	0.00	0.00	0.00	0.00	0.00	0.00	0%	0.00	0%
000.464.10.000	Dues & Subscriptions	0.00	0.00	0.00	0.00	0.00	0.00	0%	0.00	0%
000.464.99.270	Education & Conferences	0.00	0.00	0.00	0.00	0.00	0.00	0%	1,000.00	0%
000.464.99.580	Travel	0.00	0.00	0.00	0.00	0.00	0.00	0%	0.00	0%
TOTAL ECONOMIC DEVELOPMENT		0.00	0.00	0.00	0.00	0.00	0.00	0%	75,000.00	0%

Budget Notes:

Consulting Services

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. Beginning in 2019-20, the City will remove this from the IBTS contract, fund, and manage directly.

Publicity

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. Beginning in 2019-20, the City will remove this from the IBTS contract, fund, and manage directly.

Miscellaneous

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. Beginning in 2019-20, the City will remove this from the IBTS

Budget Notes:

Special Events

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 are included as an amendment to the IBTS contract for 2018-19. Beginning in 2019-20, the City will remove this from the IBTS contract,

Studies

The City currently does not have any plans in 2018-19 for studies to be performed. The costs associated with Economic Development are included as an amendment to the IBTS contract for 2018-19. Beginning in 2019-20, the City will remove this from the IBTS contract, fund, and manage directly.

Grant Writing Services

The City currently has plans to obtain assistance with Grant writing to obtain grants related to Economic Development. The costs associated with Economic Development are included as an amendment to the IBTS contract for 2018-19. Beginning in 2019-20, the City will remove this from the IBTS contract, fund, and manage directly.

Dues & Subscriptions

The city plans to obtain subscriptions to MPLAN & ARGIS for aid in economic impact studies. The costs associated with Economic Development are included as an amendment to the IBTS contract for 2018-19. Beginning in 2019-20, the City will remove this from the IBTS contract, fund, and manage directly.

Education & Conferences

City officials have attended several education seminar and conference related to economic development in the past fiscal years. The costs associated with Economic Development are included as an amendment to the IBTS contract for 2018-19. Beginning in 2019-20, the City will remove this from the IBTS contract, fund, and manage directly.

Travel

Travel costs associated with economic development activities including but not limited to conferences, seminars and various regional tradeshow. The costs associated with Economic Development are included as an amendment to the IBTS contract for 2018-19. Beginning in 2019-20, the City will remove this from the IBTS contract, fund, and manage directly.

City of Central, Louisiana
2019 - 2020 Budget
General Fund - Fiscal Agent Expenditures

Account No	Account Description	YTD Feb 2018-19	Additional Projected thru 2018-19	Total Projected 2018-19	Original 2018-19 Budget	Last Amended 2018-19 Budget	Final Amended 2018-19 Budget	% Change 2018-19 Last Amended vs 2018-19 Projected	Adopted 2019-20 Budget	% Change 2019-20 Adopted vs 2018-19 Projected
000.475.10.005	Bond Amortization-Discount	0.00	0.00	0.00	408.00	408.00	0.00	-100%	0.00	0%
000.475.10.000	Investment Fees	10,258.33	10,400.00	20,658.33	16,896.00	16,896.00	21,000.00	22%	22,000.00	6%
TOTAL FISCAL AGENT		10,258.33	10,400.00	20,658.33	17,304.00	17,304.00	21,000.00	19%	22,000.00	6%

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 2019-20 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
2019 - 2020 Budget
General Fund - Intergovernmental Expenditures

Account No	Account Description	YTD Feb 2018-19	Additional Projected thru 2018-19	Total Projected 2018-19	Original 2018-19 Budget	Last Amended 2018-19 Budget	Final Amended 2018-19 Budget	% Change 2018-19 Last Amended vs 2018-19 Projected	Adopted 2019-20 Budget	% Change 2019-20 Adopted vs 2018-19 Projected
000.480.10.000	Collection Fees	49,450.88	24,943.61	74,394.49	74,589.02	74,589.02	74,589.02	0%	75,778.95	2%
000.480.80.340	Animal Control	76,293.36	38,160.00	114,453.36	114,440.04	114,440.04	114,455.00	0%	119,565.00	4%
	TOTAL INTERGOVERNMENTAL	125,744.24	63,103.61	188,847.85	189,029.06	189,029.06	189,044.02	0%	195,343.95	3%

Budget Notes:

Collection Fees-Sales Tax	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.
Animal Control	Animal Control for the City of Central is provided through EBR. EBR assesses a fee of \$4.38 per resident during 2019. The budget for 2019-20 reflects the fee per the current agreement 2019.

City of Central, Louisiana
2019 - 2020 Budget
General Fund - Other Revenues

Account No	Account Description	YTD Feb 2018-19	Additional Projected thru 2018-19	Total Projected 2018-19	Original 2018-19 Budget	Last Amended 2018-19 Budget	Final Amended 2018-19 Budget	% Change 2018-19 Last Amended vs 2018-19 Projected	Adopted 2019-20 Budget	% Change 2019-20 Adopted vs 2018-19 Projected
000.319.30	Penalties & Interest-Sales Tax	16,643.05	8,321.53	24,964.58	24,500.00	24,500.00	25,000.00	2%	25,000.00	0%
000.319.60	Penalties & Interest-Occ Lic	1,266.26	2,769.00	4,035.26	8,750.00	8,750.00	4,050.00	-54%	8,750.00	117%
000.361.30	Accreted Discount on Bonds	4,925.13	4,159.34	9,084.47	0.00	0.00	9,085.00	0%	12,480.00	37%
000.361.40	Bond Amortization-Premium	(14,354.10)	(6,480.00)	(20,834.10)	388.00	388.00	(21,042.44)	-5470%	(9,992.15)	-52%
000.361.00	Interest on Checking Account	40,407.54	29,655.00	70,062.54	49,875.00	49,875.00	70,065.00	40%	71,000.00	1%
000.361.10	Interest & Dividends on Invest	122,887.99	65,208.00	188,095.99	0.00	0.00	188,100.00	0%	190,000.00	1%
000.361.50	Unrealized Gain/(Loss) on Invest	48,853.40	41,435.00	90,288.40	0.00	0.00	90,288.40	0%	41,000.00	-55%
000.364.10	Contributions/Donations-City	1,000.25	0.00	1,000.25	0.00	0.00	0.00	0%	0.00	-100%
000.364.20	Contributions/Donations-PD	17,525.00	4,348.61	21,873.61	0.00	17,525.00	21,873.61	0%	0.00	-100%
000.364.30	Donations - Disaster Relief	0.00	0.00	0.00	0.00	0.00	0.00	0%	0.00	0%
000.380.00	Miscellaneous Revenue	2,202.50	3,000.00	5,202.50	50.00	260.00	5,250.00	1901%	500.00	-90%
000.391.10	Transfer from ESDLRIM	12,422.78	0.00	12,422.78	0.00	12,422.78	12,422.78	0%	0.00	-100%
000.390.20	Other Financing Sources-Half Cent	0.00	0.00	0.00	0.00	0.00	0.00	0%	0.00	0%
TOTAL OTHER REVENUE		253,779.80	152,416.48	406,196.28	83,563.00	113,720.78	405,092.35	257%	338,737.85	-17%
Budget Notes:										
Penalties & Interest-Sales Tax		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 2019-20 reflects a best estimate based on historical figures.								

**City of Central, Louisiana
2019 - 2020 Budget
General Fund - Other Revenues**

Budget Notes:

Penalties & Interest-Occ License	Business filing/paying annual occupational license tax late are assessed penalties and interest on the amount due. The budget for 2019-20 reflects a best estimate based on historical figures.
Bond Amortization-Discount	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 2019-20 budget reflects an estimate of the bond amortization.
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 2019-20 budget reflects a best estimate based on current investments with Whitney Bank. Earnings include the change in market value.
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 reflects 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
2019 - 2020 Budget
General Fund - Other Expenditures

Account No	Account Description	YTD Feb 2018-19	Additional Projected thru 2018-19	Total Projected 2018-19	Original 2018-19 Budget	Last Amended 2018-19 Budget	Final Amended 2018-19 Budget	% Change 2018-19 Last Amended vs 2018-19 Projected	Adopted 2019-20 Budget	% Change 2019-20 Adopted vs 2018-19 Projected
000.410.00.741	Equipment-City	1,306.18	0.00	1,306.18	0.00	1,320.00	1,320.00	-1%	8,000.00	512%
000.410.00.743	Furniture & Fixtures-City	0.00	0.00	0.00	0.00	0.00	0.00	0%	1,000.00	0%
000.410.00.000	Software-City Hall	0.00	0.00	0.00	0.00	0.00	0.00	0%	8,000.00	0%
000.421.05.000	Software-PD	3,960.00	3,720.00	7,680.00	11,700.00	8,200.00	8,200.00	-6%	3,900.00	0%
000.421.05.741	Equipment-PD	22,435.77	6,826.00	29,261.77	21,958.92	30,098.92	30,098.92	-3%	17,240.00	0%
000.421.70.742	Vehicles-PD	80,218.34	14,615.90	94,834.24	68,822.04	89,237.04	95,268.04	6%	35,369.68	-63%
000.421.05.743	Furniture & Fixtures-PD	2,049.99	0.00	2,049.99	0.00	2,700.00	2,700.00	-24%	0.00	-100%
000.491.21.200	Transfer to CO&J Fund	794,068.37	57,448.61	851,516.98	0.00	794,068.37	859,416.98	7%	88,000.00	-90%
000.499.99.000	Miscellaneous Expenditure	0.00	450.00	450.00	0.00	0.00	450.00	0%	0.00	-100%
TOTAL OTHER EXPENDITURES		904,038.65	83,060.51	987,099.16	102,480.96	925,624.33	997,453.94	7%	161,509.68	-84%

Budget Notes:

Equipment-City	Equipment purchased by City Hall to be used in the operations of the City of Central. The 2019-20 budget reflects required road signage upgrades for the budget year.
Furniture & Fixtures-City	Furniture and Fixtures purchased by City Hall to be used in the operations of the City of Central. There are no purchases planned for 2019-20.
Software-City	The City of Central purchase Traffic software of \$4000 and other miscellaneous software of \$4000.
Software-Police Department	The City of Central Police Department may be required to purchase/upgrade software used for law enforcement. In 2019-20, the Police Department plans to renew Omnix software of \$3000, Cloud Gavel of \$900.

City of Central, Louisiana
2019 - 2020 Budget
General Fund - Other Expenditures
Budget Notes:

Equipment purchased by the Police Department to be used for law enforcement activities. The budget for 2019-20 reflects purchases of equipment.

Laptop Lease	12	12,240.00
Miscellaneous		5,000.00
		<u>17,240.00</u>

Vehicles-Police Department This budget item reflects vehicle purchases by capital lease for the City of Central Police Department for 2019-20.

Ford Explorer patrol units (5 yr Capital Lease) C/O PY-Final pymt	4	22,466.12
Chevy Silverado Truck (5yr Capital Lease) C/O PY	2	12,903.56
		<u>35,369.68</u>

Furniture & Fixtures-PD This budget item reflects Furniture & Fixtures purchases for 2019-20 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 2018-19 Budget	Adopted 2019-20 Budget
<u>REVENUES:</u>		
Crash Report Fees	6,200.00	7,500.00
Grants - Police Department	10,390.00	0.00
TOTAL REVENUES	16,590.00	7,500.00
<u>EXPENDITURES:</u>		
Salary/Wages-Police Chief	13,844.25	26,500.00
Salary/Wages-Employees	290,000.00	380,640.00
Payroll Taxes	25,500.00	31,838.35
Retirement Plan	0.00	0.00
Insurance-Worker's Comp	22,833.31	26,080.00
Utilities	6,000.00	6,000.00
Rent	2,642.00	0.00
Insurance-Liability	18,300.00	16,000.00
Telephone	1,550.00	6,700.00
Internet Services	8,630.00	11,700.00
General Supplies & Office Expense	8,240.00	8,300.00
Insurance - Vehicles	21,000.00	21,500.00
Small Equipment	11,000.00	10,000.00
Weapons	5,000.00	4,000.00
Extra Duty Labor	85,000.00	85,000.00
Law Enforcement Supplies	6,500.00	6,000.00
Uniforms	13,000.00	8,000.00
Vests	4,900.00	2,500.00
Education & Conferences	5,000.00	5,000.00
Computer Repairs & Maintenance	500.00	2,000.00
Repairs & Maintenance-Building	5,600.00	2,500.00
Insurance-Building	3,415.00	3,415.00
Repairs & Maintenance-Vehicles & Equip	17,500.00	15,000.00
Fuel	27,650.00	35,000.00
TOTAL EXPENDITURES	603,604.56	713,673.35
Other Revenues-Contributions	21,873.61	0.00
Other Expenditures - Software	(8,200.00)	(3,900.00)
Other Expenditures - Equipment	(30,098.92)	(17,240.00)
Other Expenditures - Furniture & Fixtures	(2,700.00)	0.00
Other Expenditures - Vehicles	(95,268.04)	(35,369.68)
Transfer to Capital Outlay for Building Renovation	0.00	0.00
TOTAL OTHER REVENUES & EXPENDITURES	(114,393.35)	(56,509.68)
INCREASE/(DECREASE) IN FUND BALANCE	\$ (701,407.91)	\$ (762,683.03)

City of Central, Louisiana

2019 - 2020 Budget

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

Description	Final Amended 2018-19 Budget	Adopted 2019-20 Budget
<u>REVENUES:</u>		
Charges for Services	1,644,300.00	1,660,743.00
TOTAL REVENUES	1,644,300.00	1,660,743.00
<u>EXPENDITURES:</u>		
Emergency (35%)	240,000.00	65,000.00
Drainage (35%)	433,000.00	310,000.00
Road Repair/Maintenance (30%)	0.00	0.00
TOTAL EXPENDITURES	673,000.00	375,000.00
Other Revenues	221,420.00	196,910.00
Other Expenditures	620,962.78	15,000.00
TOTAL OTHER REVENUES & EXPENDITURES	(399,542.78)	181,910.00
INCREASE/(DECREASE) IN FUND BALANCE	\$ 571,757.22	\$ 1,467,653.00
BEGINNING FUND BALANCE	7,037,145.50	7,608,902.72
ENDING FUND BALANCE	\$ 7,608,902.72	\$ 9,076,555.72

City of Central, Louisiana

2019 - 2020 Budget

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

Description	Final Amended 2018-19 Budget	Adopted 2019-20 Budget
<u>Committed Fund Balance</u>		
<i>Beginning Balance</i>		
Emergency (35%)	3,927,755.50	4,335,852.50
Drainage (35%)	518,718.00	139,275.00
Road Repair/Maintenance (30%)	<u>2,590,672.01</u>	<u>3,146,198.01</u>
<i>Total Beginning Committed Fund Balance</i>	7,037,145.51	7,621,325.51
Tax Revenues Received	1,865,720.00	1,857,653.00
Expenditures	<u>(1,293,962.78)</u>	<u>(390,000.00)</u>
	571,757.22	1,467,653.00
<i>Ending Balance</i>		
Emergency (35%)	4,335,852.50	4,915,776.00
Drainage (35%)	139,275.00	474,198.50
Road Repair/Maintenance (30%)	<u>3,146,198.01</u>	<u>3,699,004.01</u>
TOTAL ENDING COMMITTED FUND BALANCE	<u><u>7,621,325.51</u></u>	<u><u>9,088,978.51</u></u>

City of Central, Louisiana
2019 - 2020 Budget

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

Account No	Account Description	YTD Feb 2018-19	Additional Projected thru 2018-19	Total Projected 2018-19	Original 2018-19 Budget	Last Amended 2018-19 Budget	Final Amended 2018-19 Budget	% Change 2018-19 Last Amended vs 2018-19 Projected	Adopted 2019-20 Budget	% Change 2019-20 Adopted vs 2018-19 Projected
110.318.20	Emergency (35%)	318,476.03	257,000.00	575,476.03	594,598.82	594,598.82	575,500.00	-3%	581,255.00	1%
110.318.21	Drainage (35%)	318,476.03	257,000.00	575,476.03	594,598.82	594,598.82	575,500.00	-3%	581,255.00	1%
110.318.22	Road Repair/Maintenance (30%)	272,979.48	220,285.00	493,264.48	508,170.01	508,170.01	493,300.00	-3%	498,233.00	1%
TOTAL TAX REVENUES		909,931.54	734,285.00	1,644,216.54	1,697,367.65	1,697,367.65	1,644,300.00	-3%	1,660,743.00	1%
Budget Notes:										

Emergency

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 2019-20 reflects a best estimated fees to be collected based on historical figures.

Drainage

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 2019-20 Budget reflects a best estimate of fees to be collected based on historical figures.

Road Repair/Maintenance

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 2019-20 Budget reflects a best estimate of fees to be collected based on historical figures.

City of Central, Louisiana
2019 - 2020 Budget

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

Account No	Account Description	YTD Feb 2018-19	Additional Projected thru 2018-19	Total Projected 2018-19	Original 2018-19 Budget	Last Amended 2018-19 Budget	Final Amended 2018-19 Budget	% Change 2018-19 Last Amended vs 2018-19 Projected	Adopted 2019-20 Budget	% Change 2019-20 Adopted vs 2018-19 Projected
110.431.99.000	Emergency (35%)	168,901.88	68,747.00	237,648.88	193,252.74	228,252.74	240,000.00	4%	65,000.00	-73%
110.431.60.000	Drainage (35%)	337,734.01	95,222.00	432,956.01	247,547.85	481,547.85	433,000.00	-10%	310,000.00	-28%
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		506,635.89	163,969.00	670,604.89	440,800.59	709,800.59	673,000.00	-6%	375,000.00	-44%
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 2019-20 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 minor repairs and maintenance. Costs that are associated with large repairs or projects that are capital projects for improvements are transferred 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
2019 - 2020 Budget
Emergency Services, Drainage, & Local Road Improvement & Maintenance Fund-Other Revenues & Expenditures

Account Description		YTD Feb 2018-19										2018-19 Budget				2018-19 Last Amended vs 2018-19 Projected		2019-20 Adopted vs 2018-19 Projected		
Account No		YTD Feb 2018-19	Additional Projected thru 2018-19	Total Projected 2018-19	Original 2018-19 Budget	Last Amended 2018-19 Budget	Final Amended 2018-19 Budget	% Change 2018-19 Last Amended vs 2018-19 Projected	Adopted 2019-20 Budget	% Change 2019-20 Adopted vs 2018-19 Projected										
Other Revenues:																				
110.331.20	Grants - Federal	0.00	0.00	0.00	0.00	0.00	0.00	0%	0.00	0%										
110.361.40	Bond Amortization-Premium	(13,885.15)	(6,480.00)	(20,365.15)	343.00	343.00	(20,500.00)	-6037%	(20,090.00)	-1%										
110.361.30	Accreted Discount on Bonds	3,425.48	4,720.00	8,145.48	0.00	0.00	8,200.00	0%	19,000.00	133%										
110.361.00	Interest on Checking Acct	0.00	0.00	0.00	46,500.00	46,500.00	0.00	-100%	0.00	0%										
110.361.10	Interest & Dividends on Invest	103,379.18	54,340.00	157,719.18	0.00	0.00	157,720.00	0%	160,000.00	1%										
110.361.50	Unrealized Gain/(Loss) on Invest	39,263.57	36,462.00	75,725.57	0.00	0.00	76,000.00	0%	38,000.00	-50%										
TOTAL OTHER REVENUES											132,183.08	89,042.00	221,225.08	46,843.00	46,843.00	221,420.00	372%	196,910.00	-11%	
Other Expenditures:																				
110.475.10.005	Bond Amortization-Discount	0.00	0.00	0.00	202.00	202.00	0.00	-100%	0.00	0%										
110.475.10.000	Investment Fees	6,979.86	7,000.00	13,979.86	13,840.00	13,840.00	14,000.00	1%	15,000.00	7%										
110.491.21.200	Transfer to General Fund	12,422.78	0.00	12,422.78	0.00	12,422.78	12,422.78	0%	0.00	-100%										
110.491.21.100	Transfer to CO&I Fund-Drainage	594,540.00	0.00	594,540.00	0.00	594,540.00	594,540.00	0%	0.00	-100%										
110.491.21.002	Transfer to CO&I Fund-Rep/Maint	0.00	0.00	0.00	0.00	0.00	0.00	0%	0.00	0%										
TOTAL OTHER EXPENDITURES											613,942.64	7,000.00	620,942.64	14,042.00	621,004.78	620,962.78	0%	15,000.00	-98%	
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 2019-20 budget reflects an estimate of the bond amortization.

City of Central, Louisiana
2019 - 2020 Budget
Emergency Services, Drainage, & Local Road Improvement & Maintenance 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 2019-20 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 reflects the required amortization of those discounts. The 2019-20 budget reflects 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 2019-20 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 2019-20 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 2019-20 reflects estimated costs for projects.

City of Central, Louisiana
2019 - 2020 Budget
Half Cent Sales Tax Special Revenue Fund - Summary

Description	Final Amended 2018-19 Budget	Adopted 2019-20 Budget
<u>REVENUES:</u>		
Tax Revenues	1,286,120.00	1,298,709.28
TOTAL REVENUES	1,286,120.00	1,298,709.28
<u>EXPENDITURES:</u>		
Roadway & Streets	0.00	0.00
Intergovernmental	10,050.00	13,376.71
TOTAL EXPENDITURES	10,050.00	13,376.71
Other Revenues	193,015.00	179,526.25
Other Expenditures	450,910.00	1,104,070.00
TOTAL OTHER REVENUES & EXPENDITURES	(257,895.00)	(924,543.75)
INCREASE/(DECREASE) IN FUND BALANCE	\$ 1,018,175.00	\$ 360,788.83
BEGINNING FUND BALANCE	6,909,169.96	7,927,344.96
ENDING FUND BALANCE	\$ 7,927,344.96	\$ 8,288,133.79

City of Central, Louisiana
2019 - 2020 Budget
Half Cent Sales Tax Special Revenue Fund - Fund Balance

Description	Final Amended 2018-19 Budget	Adopted 2019-20 Budget
<u>Restricted Fund Balance</u>		
Beginning Balance		
Construction (70%)	5,560,135.46	6,386,310.96
Rehab (27%)	1,018,143.49	1,186,214.04
Beautification (3%)	330,891.01	354,819.96
<i>Total Beginning Restricted Fund Balance</i>	6,909,169.96	7,927,344.96
Tax Revenues Received	1,479,135.00	1,478,235.53
Expenditures	(460,960.00)	(1,117,446.71)
Net Change in Fund Balance	1,018,175.00	360,788.83
Ending Balance		
Construction (70%)	6,386,310.96	7,336,392.13
Rehab (27%)	1,186,214.04	578,144.92
Beautification (3%)	354,819.96	373,596.74
TOTAL ENDING RESTRICTED FUND BALANCE	7,927,344.96	8,288,133.79

City of Central, Louisiana
2019 - 2020 Budget

Half Cent Sales Tax/Roadway Fund - Tax Revenues

Account No	Account Description	YTD Feb 2018-19	Additional Projected thru 2018-19	Total Projected 2018-19	Original 2018-19 Budget	Last Amended 2018-19 Budget	Final Amended 2018-19 Budget	% Change 2018-19 Last Amended vs 2018-19 Projected	% Change 2019-20 Adopted vs 2018-19 Projected	
									Adopted 2019-20 Budget	2019-20 Projected
120.313.11	Construction (70%)	588,617.95	294,000.00	882,617.95	943,344.09	943,344.09	900,270.00	-6%	909,096.49	3%
120.313.12	Rehab (27%)	227,038.35	113,200.00	340,238.35	363,891.90	363,891.90	347,050.00	-7%	350,445.50	3%
120.313.13	Beautification (3%)	25,226.50	12,800.00	38,026.50	40,765.70	40,765.70	38,800.00	-7%	39,167.30	3%
TOTAL TAX REVENUES		840,882.80	420,000.00	1,260,882.80	1,348,001.69	1,348,001.69	1,286,120.00	-6%	1,298,709.28	3%
Budget Notes:										

Construction

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 2019-20 Budget reflects estimated taxes to be collected related to this sales tax assessment.

Rehab

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 2019-20 Budget reflects estimated taxes to be collected related to this sales tax assessment.

Beautification

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 2019-20 Budget reflects estimated taxes to be collected related to the sales tax assessment.

City of Central, Louisiana
2019 - 2020 Budget
Half Cent Sales Tax/Roadway Fund-Expenditures

Account No	Account Description	YTD Feb 2018-19	Additional Projected thru 2018-19	Total Projected 2018-19	Original 2018-19 Budget	Last Amended 2018-19 Budget	Final Amended 2018-19 Budget	% Change 2019-20 Last Amended vs 2018-19 Projected	Adopted 2019-20 Budget	% Change 2019-20 Adopted vs 2018-19 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%)	0.00	0.00	0.00	0.00	0.00	0.00	0%	0.00	0%
120.480.10.000	Collection Fees-EBRP	6,399.12	2,626.00	10,025.12	13,480.02	13,480.02	10,050.00	-26%	13,376.71	33%
TOTAL EXPENDITURES		6,399.12	2,626.00	10,025.12	13,480.02	13,480.02	10,050.00	-26%	13,376.71	33%

Budget Notes:

Construction	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
Rehab	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.
Beautification	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.
Collection Fees-EBRP	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 2019-20 reflects an estimate of the fees based on estimated tax collections.

City of Central, Louisiana
2019 - 2020 Budget
Half Cent Sales Tax/Roadway Fund-Other Revenues & Expenditures

Account No	Account Description	YTD Feb 2018-19	Additional Projected thru 2018-19	Total Projected 2018-19	Original 2018-19 Budget	Last Amended 2018-19 Budget	Final Amended 2018-19 Budget	% Change 2018-19 Last Amended vs 2018-19 Projected	Adopted 2019-20 Budget	% Change 2019-20 Adopted vs 2018-19 Projected
Other Revenues:										
120.319.30	Penalties & Interest-Sales Tax	4,162.65	2,081.33	6,243.98	6,010.60	6,010.60	6,250.00	4%	6,406.25	3%
120.361.40	Bond Amortization - Premium	(9,050.58)	(8,300.00)	(17,350.58)	367.50	367.50	(17,350.00)	-4821%	(13,880.00)	-20%
120.361.30	Accreted Discounts on Bonds	3,328.68	4,080.00	7,408.68	0.00	0.00	7,500.00	0%	14,000.00	89%
120.361.00	Interest on Checking Account	0.00	0.00	0.00	39,525.00	39,525.00	0.00	-100%	0.00	0%
120.361.10	Interest & Dividends on Invest	81,631.93	44,400.00	126,031.93	0.00	0.00	126,030.00	0%	128,000.00	2%
120.361.50	Unrealized Gain/(Loss) on Invest	36,344.55	34,240.00	70,584.55	0.00	0.00	70,585.00	0%	45,000.00	-36%
TOTAL OTHER REVENUES		116,417.23	76,501.33	192,918.56	45,903.10	45,903.10	193,015.00	320%	179,526.25	-7%
Other Expenditures:										
120.475.10.005	Bond Amortization - Discount	0.00	0.00	0.00	266.75	266.75	0.00	-100%	0.00	0%
120.475.10.000	Investment Fees	5,897.34	6,000.00	11,897.34	11,692.00	11,692.00	12,000.00	2%	12,500.00	5%
120.491.21.100	Transfer to CO&I Fund-Construction	0.00	193,770.00	193,770.00	0.00	193,770.00	193,770.00	0%	66,570.00	-66%
120.491.21.200	Transfer to CO&I Fund-Rehab	225,140.00	0.00	225,140.00	0.00	225,140.00	225,140.00	0%	1,000,000.00	344%
120.491.21.300	Transfer to CO&I Fund-Beautification	20,000.00	0.00	20,000.00	0.00	20,000.00	20,000.00	0%	25,000.00	25%
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%
TOTAL OTHER EXPENDITURES		251,037.34	199,770.00	450,807.34	11,958.75	450,868.75	450,910.00	0%	1,104,070.00	145%

**City of Central, Louisiana
2019 - 2020 Budget
Half Cent Sales Tax/Roadway Fund-Other Revenues & Expenditures**

Budget Notes:	
Penalties & Interest-Sales Tax	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 2019-20 reflects a best estimate based on historical figures.
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 2019-20 budget reflects an estimate of the bond amortization.
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 2019-20 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 reflects the required amortization of those discounts. The 2019-20 budget reflects 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 2019-20 Budget reflects a best estimate based on the current investments held and future additional investments.
Transfer to CO&I Fund-Construction	This reflects transfers to the Capital Outlay & Improvement Fund for various construction projects. The transfers for 2019-20 include the required match on the Thibodeaux Road Project related to final plans.
Transfer to CO&I Fund-Rehab	This reflects transfers to the Capital Outlay & Improvement Fund for various construction projects. The 2019-20 budget reflects transfers to Capital Outlay & Improvements for rehab projects to include the end of Frenchtown Road and Huntley Place.
Transfer to CO&I Fund-Beautification	This reflects transfers to the Capital Outlay & Improvement Fund for various beautification projects. The required transfers for 2019-20 related to landscaping of the roundabouts of \$20k and new sign for Central Thruway of \$5K.
Other Financing Uses-General Fund	This reflects 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
2019 - 2020 Budget
MovEBR Special Revenue Fund - Summary Budget

Description	Final Amended 2018-19 Budget	Adopted 2019-20 Budget
<u>REVENUES:</u>		
Tax Revenues	420,000.00	1,298,710.00
TOTAL REVENUES	420,000.00	1,298,710.00
<u>EXPENDITURES:</u>		
Intergovernmental	4,526.00	13,376.71
TOTAL EXPENDITURES	4,526.00	13,376.71
Other Revenues	0.00	0.00
Other Expenditures	0.00	0.00
TOTAL OTHER REVENUES & EXPENDITURES	0.00	0.00
INCREASE/(DECREASE) IN FUND BALANCE	\$ 415,474.00	\$ 1,285,333.29
BEGINNING FUND BALANCE	0.00	415,474.00
ENDING FUND BALANCE	\$ 415,474.00	\$ 1,700,807.29

City of Central, Louisiana
2019 - 2020 Budget
MovEBR Special Revenue Fund - Fund Balance

Description	Final Amended 2018-19 Budget	Adopted 2019-20 Budget
<u>Restricted Fund Balance</u>		
Beginning Balance		
MovEBR Tax Special Revenue Fund	0.00	415,474.00
<i>Total Beginning Restricted Fund Balance</i>	0.00	415,474.00
Tax Revenues Received	420,000.00	1,298,710.00
Expenditures	(4,526.00)	(13,376.71)
Net Change in Fund Balance	415,474.00	1,285,333.29
Ending Balance		
MovEBR Tax Special Revenue Fund	415,474.00	1,700,807.29
TOTAL ENDING RESTRICTED FUND BALANCE	415,474.00	1,700,807.29

City of Central, Louisiana
2019 - 2020 Budget
MoveBR Special Revenue Fund - Revenues

Account No	Account Description	YTD Feb 2018-19	Additional Projected thru 2018-19	Total Projected 2018-19	Original 2018-19 Budget	Last Amended 2018-19 Budget	Final Amended 2018-19 Budget	% Change 2018-19 Last Amended vs 2018-19 Projected	Adopted 2019-20 Budget	% Change 2019-20 Adopted vs 2018-19 Projected
125.313.00	MoveBR Tax Collections	0.00	420,000.00	420,000.00	0.00	0.00	420,000.00	0%	1,298,710.00	209%
	TOTAL TAX REVENUES	0.00	420,000.00	420,000.00	0.00	0.00	420,000.00	0%	1,298,710.00	209%

Budget Notes:

MoveBR Tax Collections Beginning April 1, 2019, the City of Central receives 0.5% of the 6.0% charged for local sales tax. The MoveBR tax was approved by voters in the November 2018 election. This tax is required to be used for road projects to include both construction and rehab. The 2019-20 Budget reflects estimated taxes to be collected related to this sales tax assessment.

City of Central, Louisiana
2019 - 2020 Budget
MovEBR Special Revenue Fund - Expenditures

Account No	Account Description	YTD Feb 2018-19	Additional Projected thru 2018-19	Total Projected 2018-19	Original 2018-19 Budget	Last Amended 2018-19 Budget	Final Amended 2018-19 Budget	% Change 2019-20 Last Amended vs 2018-19 Projected	Adopted 2019-20 Budget	% Change 2019-20 Adopted vs 2018-19 Projected
125.480.10.000	Collection Fees-EBRP	0.00	4,326.00	4,326.00	0.00	0.00	4,526.00	0%	13,376.71	209%
TOTAL EXPENDITURES		0.00	4,326.00	4,326.00	0.00	0.00	4,526.00	0%	13,376.71	209%
Budget Notes:										

Collection Fees-EBRP 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 2019-20 reflects an estimate of the fees based on estimated tax collections.

City of Central, Louisiana
2019 - 2020 Budget

MovEBR Special Revenue Fund - Other Revenues & Expenditures

Account No	Account Description	YTD Feb 2018-19	Additional Projected thru 2018-19	Total Projected 2018-19	Original 2018-19 Budget	Last Amended 2018-19 Budget	Final Amended 2018-19 Budget	% Change 2018-19 Last Amended vs 2018-19 Projected	Adopted 2019-20 Budget	% Change 2019-20 Adopted vs 2018-19 Projected
<i>Other Revenues:</i>										
	TOTAL OTHER REVENUES	0.00	0.00	0.00	0.00	0.00	0.00	0%	0.00	0%
<i>Other Expenditures:</i>										
125.491.21.100	Transfer to CO&I Fund-MovEBR	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:										
	Transfer to CO&I Fund-MovEBR	This reflects transfers to the Capital Outlay & Improvement Fund for various road constructions and rehab projects. The 2019-20 budget currently does not anticipate required transfers to the Capital Outlay & Improvement Fund.								

City of Central, Louisiana
2019 - 2020 Budget
Traffic Contribution Fund - Summary

Description	Final Amended 2018-19 Budget	Adopted 2019-20 Budget
<u>REVENUES:</u>		
Contributions	14,000.00	40,600.00
TOTAL REVENUES	14,000.00	40,600.00
<u>EXPENDITURES:</u>		
Traffic Engineering	0.00	0.00
TOTAL EXPENDITURES	0.00	0.00
Other Revenues	0.00	0.00
Other Expenditures	0.00	0.00
TOTAL OTHER REVENUES & EXPENDITURES	0.00	0.00
INCREASE/(DECREASE) IN FUND BALANCE	\$ 14,000.00	\$ 40,600.00
BEGINNING FUND BALANCE	205,811.98	219,811.98
ENDING FUND BALANCE	\$ 219,811.98	\$ 260,411.98

City of Central, Louisiana
2019 - 2020 Budget
Traffic Contribution Fund - Fund Balance

Description	Final Amended 2018-19 Budget	Adopted 2019-20 Budget
<u>Assigned Fund Balance</u>		
Beginning Balance	205,811.98	219,811.98
Tax Revenues Received	14,000.00	40,600.00
Expenditures	0.00	0.00
TOTAL ENDING ASSIGNED FUND BALANCE	219,811.98	260,411.98

City of Central, Louisiana
2019 - 2020 Budget
Traffic Contribution Fund - Revenues

Account No	Account Description	YTD Feb 2018-19	Additional Projected thru 2018-19	Total Projected 2018-19	Original 2018-19 Budget	Last Amended 2018-19 Budget	Final Amended 2018-19 Budget	% Change 2018-19 Last Amended vs 2018-19 Projected	Adopted 2019-20 Budget	% Change 2019-20 Adopted vs 2018-19 Projected
130.341.50	Traffic Contributions	0.00	14,000.00	14,000.00	14,200.00	14,200.00	14,000.00	-1%	40,600.00	190%
	TOTAL TAX REVENUES	0.00	14,000.00	14,000.00	14,200.00	14,200.00	14,000.00	-1%	40,600.00	190%

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 2019-20 Budget reflects an estimate of assessments for the following:

Village at Magnolia Square-Phase 2	50 lots	10,000.00
Settlement at Shoe Creek-Phase 1	117 lots	23,400.00
Bellingrath Estates - 4th Filing	36 lots	7,200.00
		<u>40,600.00</u>

City of Central, Louisiana
2019 - 2020 Budget
Traffic Contribution Fund - Expenditures

Account No	Account Description	YTD Feb 2018-19	Additional Projected thru 2018-19	Total Projected 2018-19	Original 2018-19 Budget	Last Amended 2018-19 Budget	Final Amended 2018-19 Budget	% Change 2018-19 Last Amended vs 2018-19 Projected	Adopted 2019-20 Budget	% Change 2019-20 Adopted vs 2018-19 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 2019-20 does not refelct costs related to engineering. No projects have been identified at this time.								

City of Central, Louisiana
2019 - 2020 Budget

Traffic Contribution Fund - Other Revenues & Expenditures

Account No	Account Description	YTD Feb 2018-19	Additional Projected thru 2018-19	Total Projected 2018-19	Original 2018-19 Budget	Last Amended 2018-19 Budget	Final Amended 2018-19 Budget	% Change 2018-19 Last Amended vs 2018-19 Projected	Adopted 2019-20 Budget	% Change 2019-20 Adopted vs 2018-19 Projected
Other Revenues:										
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%
Other Expenditures:										
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 2019-20 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 2019-20.

City of Central, Louisiana
2019 - 2020 Budget
Capital Outlay & Improvement Fund

Description	Final Amended 2018-19 Budget	Adopted 2019-20 Budget
<u>REVENUES:</u>		
Intergovernmental	383,792.50	549,090.00
TOTAL REVENUES	383,792.50	549,090.00
<u>EXPENDITURES:</u>		
Buildings	395,324.00	10,000.00
Sidewalks/Crosswalks	0.00	0.00
Drainage	803,100.00	78,000.00
Road Construction	194,400.00	66,570.00
Road Repair/Maintenance (30%)	1,300,000.00	1,000,000.00
Beautification	17,700.00	25,000.00
TOTAL EXPENDITURES	2,710,524.00	1,179,570.00
Other Revenues	1,893,066.98	1,179,570.00
Other Expenditures	0.00	0.00
TOTAL OTHER REVENUES & EXPENDITURES	1,893,066.98	1,179,570.00
INCREASE/(DECREASE) IN FUND BALANCE	\$ (433,664.52)	\$ 549,090.00
BEGINNING FUND BALANCE	3,084,981.24	2,651,316.72
ENDING FUND BALANCE	\$ 2,651,316.72	\$ 3,200,406.72

City of Central, Louisiana
2019 - 2020 Budget
Capital Outlay & Improvement Fund - Fund Balance

Description	Final Amended 2018-19 Budget	Adopted 2019-20 Budget
<u>Restricted Fund Balance</u>		
Beginning Balance		
City/Parish Street Maintenance	450,833.65	540,288.65
HC-Construction	1,064,708.11	1,064,078.11
HC-Rehab	1,440,000.00	365,140.00
HC-Beautification	0.00	2,300.00
<i>Total Beginning Restricted Fund Balance</i>	2,955,541.76	1,971,806.76
Tax Revenues/Grants/Transfers Received	528,365.00	1,191,360.00
Expenditures/Transfers	(1,512,100.00)	(1,091,570.00)
Net Change in Fund Balance	(983,735.00)	99,790.00
Ending Balance		
City/Parish Street Maintenance	540,288.65	640,078.65
HC-Construction (70%)	1,064,078.11	1,064,078.11
HC-Rehab (27%)	365,140.00	365,140.00
HC- Beautification (3%)	2,300.00	2,300.00
<i>Ending Restricted Fund Balance</i>	1,971,806.76	2,071,596.76
<u>Committed Fund Balance</u>		
Beginning Balance		
ESDRIM-Drainage	(332,224.10)	(87,684.10)
ESDRIM-Road Repair/Maintenance	172,026.07	172,026.07
General Fund Projects	289,637.51	595,167.99
<i>Total Beginning Committed Fund Balance</i>	129,439.48	679,509.96
Tax Revenues/Grants/Transfers Received	1,748,494.48	537,300.00
Expenditures/Transfers	(1,198,424.00)	(88,000.00)
Net Change in Fund Balance	550,070.48	449,300.00
Ending Balance		
Drainage (35%)	(87,684.10)	(87,684.10)
Road Repair/Maintenance (30%)	172,026.07	172,026.07
General Fund Projects	595,167.99	1,044,467.99
<i>Ending Committed Fund Balance</i>	679,509.96	1,128,809.96
<u>Unassigned Fund Balance</u>		
Beginning Balance	0.00	0.00
Transfers to/from Projects	0.00	0.00
<i>Ending Unassigned Fund Balance</i>	0.00	0.00
TOTAL ENDING FUND BALANCE	2,651,316.72	3,200,406.72

City of Central, Louisiana
2019 - 2020 Budget
Capital Outlay & Improvement Fund - Intergovernmental

Account No	Account Description	YTD Feb 2018-19	Additional Projected thru 2018-19	Total Projected 2018-19	Original 2018-19 Budget	Last Amended 2018-19 Budget	Final Amended 2018-19 Budget	% Change 2018-19 Last Amended vs 2018-19 Projected	Adopted 2019-20 Budget	% Change 2019-18 Adopted vs 2018-19 Projected
210.330.00	City/Parish Street Maintenance	39,560.00	49,894.50	89,454.50	79,120.00	79,120.00	89,455.00	13%	99,790.00	12%
210.331.____	Federal Grant - Capital	0.00	0.00	0.00	0.00	0.00	0.00	0%	0.00	0%
210.334.30	State Grant - Capital	9,337.50	0.00	9,337.50	433,704.55	0.00	9,337.50	0%	449,300.00	4712%
210.380.00	Proceeds from the Sale of Asset	285,000.00	0.00	285,000.00	0.00	285,000.00	285,000.00	0%	0.00	-100%
TOTAL INTERGOVERNMENTAL		333,897.50	49,894.50	383,792.00	512,824.55	364,120.00	383,792.50	5%	549,090.00	43%
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 2019-20 fiscal year.

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 2019-20 budget represents the following grant funds that are estimated to be received from the State of Louisiana:

Administrative Building Grant-Design (Balance)	0.00
Administrative Building Grant-Bid Process	6,225.00
Administrative Building Grant-Construction Aministration	43,575.00
Administrative Building Grant-Construction	399,500.00
Total Grants Estimated	449,300.00

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

City of Central, Louisiana
2019 - 2020 Budget
Capital Outlay & Improvement Fund - Expenditures

Account Description		Additional				Total		Original		Last		Final		% Change	
Account No		YTD Feb 2018-19	Projected thru 2018-19	Projected 2018-19	2018-19 Budget	2018-19 Budget	2018-19 Budget	2018-19 Budget	2018-19 Budget	2018-19 Budget	2018-19 Budget	2018-19 Budget	2018-19 Projected	2018-19 Projected	2018-19 Projected
210.400.10.000	Building Construction	355,968.36	39,349.00	395,317.36	285,000.00	355,975.00	395,324.00	11%	10,000.00	-97%					
210.400.20.000	Drainage	322,120.86	0.00	322,120.86	0.00	669,300.00	325,000.00	-52%	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%					
210.431.60.700	Storm/Street Drainage	29,096.24	98,936.60	128,032.84	0.00	110,000.00	128,100.00	16%	78,000.00	-39%					
210.431.90.000	City/Parish Street Maintenance	0.00	0.00	0.00	40,000.00	40,000.00	0.00	-100%	0.00	0%					
210.431.60.000	ESDLRIM - Drainage (35%)	323,343.18	25,263.13	348,606.31	0.00	594,540.00	350,000.00	-41%	0.00	-100%					
210.431.10.000	ESDLRIM - Rd Repair/Maint (30%)	0.00	0.00	0.00	87,114.99	87,114.99	0.00	-100%	0.00	0%					
210.431.10.730	HC - Road Construction	629.96	193,770.00	194,399.96	1,061,182.62	1,254,952.62	194,400.00	-85%	66,570.00	-66%					
210.431.11.730	HC - Road Rehab (27%)	582,427.57	713,746.50	1,296,174.07	1,440,000.00	1,665,140.00	1,300,000.00	-22%	1,000,000.00	-23%					
210.431.99.730	HC - Beautification (3%)	17,700.00	0.00	17,700.00	0.00	20,000.00	17,700.00	-12%	25,000.00	41%					
TOTAL EXPENDITURES		1,631,286.17	1,071,065.23	2,702,351.40	2,913,297.61	4,797,022.61	2,710,524.00	-44%	1,179,570.00	-56%					

Budget Notes:

Building Construction	Expenditures related to buildings projects within the City of Central funded through transfers from the General Fund. The 2019-20, 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 2019-20 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 2019-20 budget reflects estimated expenditures.

**City of Central, Louisiana
2019 - 2020 Budget
Capital Outlay & Improvement Fund - Expenditures**

Budget Notes:

Sidewalks & Crosswalks	Expenditures related to sidewalk and crosswalk projects/repairs within the City of Central. The 2019-20, budget currently does not reflect any additional expenditures.
Storm/Street Drainage	The City of Central will incur costs related to Storm/Street Drainage. The budget for 2019-20 reflects estimated costs to repair driveways in which culverts have been repaired.
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 2019-20 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 2019-20 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 2019-20 reflects the balance of the road assessment contract with CSRS from 2017-18. Resurfacing projects for 2019-20 have 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 2019-20 reflects the estimated cost for engineering and final plans for the Thibodeaux Road Project.
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 2019-20 reflects estimated costs for road rehab projects to include the end of Frechtown Road and Huntley Place.
HC - Beautification (3%)	The City of Central will plan beautification projects such as tree planting and flower beds along with sidewalk projects within the City of Central as funds become available. The required transfers for 2019-20 related to landscaping of the roundabouts of \$20K and new sign for Central Thruway of \$5K.

City of Central, Louisiana
2019 - 2020 Budget
Capital Outlay & Improvement Fund - Other Revenues & Expenditures

Account No	Account Description	YTD Feb 2018-19	Additional Projected thru 2018-19	Total Projected 2018-19	Original 2018-19 Budget	Last Amended 2018-19 Budget	Final Amended 2018-19 Budget	% Change 2018-19 Amended vs 2018-19 Projected	Adopted 2019-20 Budget	% Change 2019-18 Adopted vs 2018-19 Projected
<i>Other Revenues:</i>										
210.391.10.100	Transfer from ESDLRIM Drainage	594,540.00	0.00	594,540.00	0.00	594,540.00	594,540.00	0%	0.00	-100%
210.391.10.200	Transfer from ESDLRIM Rep/Maint	0.00	0.00	0.00	0.00	0.00	0.00	0%	0.00	0%
210.391.20.100	Transfer from HC - Construction	0.00	193,770.00	193,770.00	0.00	193,770.00	193,770.00	0%	66,570.00	-66%
210.391.20.200	Transfer from HC - Rehab	225,140.00	0.00	225,140.00	0.00	225,140.00	225,140.00	0%	1,000,000.00	344%
210.391.20.300	Transfer from HC - Beautification	20,000.00	0.00	20,000.00	0.00	20,000.00	20,000.00	0%	25,000.00	25%
210.391.00.100	Transfer from General Fund	794,068.37	57,448.61	851,516.98	0.00	794,068.37	859,616.98	7%	88,000.00	-90%
TOTAL OTHER REVENUES		1,633,748.37	251,218.61	1,884,966.98	0.00	1,827,518.37	1,893,066.98	3%	1,179,570.00	-37%
<i>Other Expenditures:</i>										
	Miscellaneous	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:										
Transfer from ESDLRIM Drainage		This reflects transfers from the ESDLRIM Drainage Fund for various drainage projects. The transfer in 2019-20 reflects an ongoing drainage project estimated costs.								
Transfer from ESDLRIM Rep/Maint		This reflects transfers from the ESDLRIM Repairs/Maintenance for various Road Repair/Maintenance projects. The transfer for 2019-20 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.								
Transfer from HC-Construction		This reflects transfers from the Half Cent Fund for various construction projects. The budget for 2019-20 reflects transfers related to the estimated cost for engineering and final plans for the Thibodeaux Road Project.								

City of Central, Louisiana
2019 - 2020 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 2019-20 include projects for road rehab for the end of Frenchtown Road and Huntley Place in City of Central.
Transfer from HC-Beautification	This reflects transfers from the Half Cent Fund for various beautification projects. The required transfers for 2019-20 related to landscaping of the roundabouts of \$20K and new sign for Central Thruway of \$5K.
Transfer from General Fund	This reflects transfers from the General Fund to be used for various capital & improvement projects. The 2019-20 budget transfers are related to an ongoing drainage project.