



# **City of Central Budget**

## **2020-21 Fiscal Year**

*Adopted June 9 , 2020*

# City of Central Budget

## 2020-21 Fiscal Year

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Office of the Mayor  
David R. Barrow.  
Mayor

City of Central  
Budget Address  
2020-21 Proposed Budget

Dear Central City Council members:

I submit to you the budget for the new fiscal year, beginning July 1, 2020. I consulted with our Finance Director, Suzonne Cowart, in preparing this budget. Due to the uncertainty of sales tax revenues due to the ongoing COVID-19 pandemic, this budget for the fiscal year 2020-21 represents a few major changes from the 2019-2020 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**

Due to the uncertainty in sales tax collections due to COVID-19 and its effect on the economy, we are projecting a 5% decrease in General Sales & Use Taxes. For the past 9 months, we have had a small increase in sales tax collections; however, for the next fiscal year, we are expecting to collect less in both General Sales & Use Taxes and Automobile Sales Taxes. At this time, we are choosing to be conservative in our estimate for next year in this category by projecting a 5% decrease.

Occupational License and Contractor License Fee revenues for businesses came in slightly lower than anticipated for 2019-2020, 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 2019-20 fiscal year; however, we will budget a similar amount to what was received this past year for next fiscal year. Again, the uncertainty of the economy due to COVID-19 will play a part in development in the city next fiscal year.

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 this next fiscal year. We also are pursuing various funding methods for other projects in our city.

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 \$7.95 million, which is about \$300,000 less than the 2019-2020 fiscal year.. Our Administrative Hearing fines have generated nearly \$20,000 in new revenue to the city.

## **Appropriations**

The **Legislative** expenses are projected to be slightly lower compared to last fiscal year's budget by nearly \$2,600 mainly due to the cost of all public notices placed in our official journal related to council meetings and ordinances.

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. All sections of this category are receiving less funding of nearly 39% based upon last year's true amounts. I am requesting a total of \$50,000 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 decrease in expected legal 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. This section of the budget will see a 28% decrease in funding.

**City Operations and Services** costs will increase by approximately \$119,704 (3%) due to the cost of the contract price with IBTS. The contract is budgeted at \$4,109,842 for the next fiscal year. Permit management fees came in significantly lower this past fiscal year, and we are projected a similar amount of fees for next year.

**Planning and Zoning** expenses will be reduced next fiscal year by nearly 13%. 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 slightly decrease due to lesser equipment purchases and insurance costs.

The **Police Department** budget was prepared in conjunction with Chief Corcoran, his staff, and myself. The requested total budget for all items associated with the Police Department is nearly \$769,000. This amount is nearly the same as last year's requested budget. The department has a full time chief and assistant chief, 8 part-time officers, 7 reserve officers, 4 dispatchers, and an administrative assistant.

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 \$90,000 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 \$6,800 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. They are expected to move to a new location later this year on Hooper Rd.

In the **Sanitation** division, \$100,000 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. A new contract will have to be bid which could result in a higher price. We are consulting with the City-Parish on this bid process.

A **Flood Control** account provides for funding for consulting work related to drainage projects. CSRS currently assists the city with these matters. \$125,000 has been appropriated which includes assistance for the EBR Flood Control Project. 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. \$17,500 has been budgeted.

**Economic Development** is always considered important within our city. This fiscal year, we will budget \$73,000 for Economic Development purposes, which includes up to \$48,000 to partner with 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. An Economic Development Foundation is being formed which will have 501(c) status allowing for donations. This Foundation will assist with economic development in the city and additional funding can be appropriated during the fiscal year to assist.

**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.

After consideration of all projected revenues and expenses in the 2020-2021 budget, it is anticipated that the city will have over \$1.3 million in unreserved funds remaining that can be used throughout the year if needed. However, a decrease in revenues due to the COVID-19 pandemic could reduce this amount to a smaller surplus. We will monitor the situation closely over the next several months.

## **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 his tax as part of its passage. With the uncertainty of sales tax collections next year, we will reduce anticipated revenues in this account by 5%. This tax generates nearly \$1.2 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.

### **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 \$1.2 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 \$17,000 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 50% of these anticipated franchise tax funds towards drainage projects, 25% towards road maintenance, and 25% for emergencies that may arise during the year. This new category is called the Emergency Services, Drainage, and Local Road Improvement & Maintenance Fund.

### **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 2020-2021 City of Central budget that I propose today continues to deliver basic city services as we continue to face uncertainty in the wake of COVID-19. I 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 case of revenue shortfalls in addition to the amounts already projected. 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,



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Mayor David Barrow  
City of Central

**City of Central, Louisiana**  
**2020 - 2021 Budget**  
**General Fund - Summary**

| Description                                    | Final<br>Amended<br>2019-20 Budget | Adopted<br>Jun-20<br>2020-21 Budget |
|------------------------------------------------|------------------------------------|-------------------------------------|
| <b><u>REVENUES:</u></b>                        |                                    |                                     |
| Tax Revenues                                   | 7,258,675.24                       | 6,972,374.91                        |
| Service Revenues                               | 570,560.00                         | 588,660.00                          |
| Intergovernmental                              | 18,438.00                          | 12,000.00                           |
| Admin Hearing Fines & Fees                     | 19,775.00                          | 25,000.00                           |
| <b>TOTAL REVENUES</b>                          | <b>7,867,448.24</b>                | <b>7,598,034.91</b>                 |
| <b><u>EXPENDITURES:</u></b>                    |                                    |                                     |
| Legislative                                    | 82,100.00                          | 89,140.80                           |
| Judicial                                       | 35,050.00                          | 97,250.00                           |
| Executive                                      | 167,677.50                         | 188,020.28                          |
| Elections                                      | 0.00                               | 20,000.00                           |
| Financial Administration                       | 243,200.00                         | 182,925.00                          |
| City Operations & Services                     | 4,242,138.00                       | 4,459,842.00                        |
| Planning & Zoning                              | 41,095.00                          | 134,800.00                          |
| General Administration                         | 95,095.00                          | 96,880.00                           |
| Public Safety                                  | 0.00                               | 0.00                                |
| Police Department                              | 638,451.07                         | 727,379.66                          |
| Fire Safety                                    | 0.00                               | 0.00                                |
| Flood Control                                  | 515,000.00                         | 125,000.00                          |
| Highways & Streets                             | 18,200.00                          | 22,000.00                           |
| Sanitation                                     | 11,600.00                          | 100,000.00                          |
| Welfare                                        | 20,400.00                          | 6,800.00                            |
| Special Events                                 | 600.00                             | 17,500.00                           |
| Economic Development                           | 29,000.00                          | 73,000.00                           |
| Fiscal Agent                                   | 22,000.00                          | 22,000.00                           |
| Intergovernmental                              | 190,278.95                         | 187,131.57                          |
| <b>TOTAL EXPENDITURES</b>                      | <b>6,351,885.52</b>                | <b>6,549,669.30</b>                 |
| Other Revenues                                 | 491,247.00                         | 407,150.00                          |
| Other Expenditures                             | (6,877,522.00)                     | (61,450.00)                         |
| <b>TOTAL OTHER REVENUES &amp; EXPENDITURES</b> | <b>(6,386,275.00)</b>              | <b>345,700.00</b>                   |
| <b>INCREASE/(DECREASE) IN FUND BALANCE</b>     | <b>\$ (4,870,712.28)</b>           | <b>\$ 1,394,065.60</b>              |
| BEGINNING FUND BALANCE                         | 21,544,800.00                      | 16,674,087.72                       |
| <b>ENDING FUND BALANCE</b>                     | <b>\$ 16,674,087.72</b>            | <b>\$ 18,068,153.32</b>             |

City of Central, Louisiana  
2020 - 2021 Budget  
General Fund - Fund Balance

| Description                                                              | Final<br>Amended<br>2019-20 Budget | Adopted<br>Jun-20<br>2020-21 Budget |
|--------------------------------------------------------------------------|------------------------------------|-------------------------------------|
| <b><u>Nonspendable Fund Balance</u></b>                                  |                                    |                                     |
| Beginning Balance                                                        | 1,150.40                           | 1,150.40                            |
| Increase/(Decrease)                                                      | 0.00                               | 0.00                                |
| <b>Ending Nonspendable Fund Balance</b>                                  | <b>1,150.40</b>                    | <b>1,150.40</b>                     |
| <b><u>Restricted Fund Balance - City/Parish Street Maintenance</u></b>   |                                    |                                     |
| Beginning Balance                                                        | 0.00                               | 0.00                                |
| Funds Received from EBRP                                                 | 0.00                               | 0.00                                |
| Transfer to Capital Outlay & Improvement Fund                            | 0.00                               | 0.00                                |
| <b>Ending Restricted Fund Balance<br/>City/Parish Street Maintenance</b> | <b>0.00</b>                        | <b>0.00</b>                         |
| <b><u>Committed Fund Balance - Operating Reserve</u></b>                 |                                    |                                     |
| Beginning Balance                                                        | 5,076,944.51                       | 6,076,944.51                        |
| Transfers In                                                             | 1,000,000.00                       | 1,984,411.13                        |
| Transfers Out                                                            | 0.00                               | 0.00                                |
| <b>Ending Committed Fund Balance<br/>Operating Reserve</b>               | <b>6,076,944.51</b>                | <b>8,061,355.64</b>                 |
| <b><u>Assigned Fund Balance - All Payables</u></b>                       |                                    |                                     |
| Beginning Balance                                                        | 0.00                               | 0.00                                |
| Increase/(Decrease) in Fund Balance                                      | 0.00                               | (135,000.00)                        |
| <b>Ending Assigned Fund Balance<br/>Building Permit Fees</b>             | <b>0.00</b>                        | <b>(135,000.00)</b>                 |
| <b><u>Unassigned Fund Balance</u></b>                                    |                                    |                                     |
| Beginning Balance                                                        | 16,466,705.09                      | 10,595,992.81                       |
| Increase/(Decrease) in Fund Balance                                      | (4,870,712.28)                     | 1,529,065.60                        |
| Transfers in from Reserve Fund                                           | 0.00                               | 0.00                                |
| Transfers out to Reserve Fund                                            | (1,000,000.00)                     | (1,984,411.13)                      |
| <b>Ending Unassigned Fund Balance</b>                                    | <b>10,595,992.81</b>               | <b>10,140,647.29</b>                |
| <b>TOTAL ENDING FUND BALANCE</b>                                         | <b>\$ 16,674,087.72</b>            | <b>\$ 18,068,153.32</b>             |

**City of Central, Louisiana**  
**2020 - 2021 Budget**  
**General Fund - Tax Revenues**

| Account No                | Account Description          | YTD Feb 2019-20     | Additional Projected thru 2019-20 | Total Projected 2019-20 | Original 2019-20 Budget | Last Amended 2019-20 Budget | Final Amended 2019-20 Budget | % Change 2019-20 Last Amended vs 2019-20 Projected | Adopted Jun-20 2020-21 Budget | % Change 2020-21 Adopted vs 2019-20 Projected |
|---------------------------|------------------------------|---------------------|-----------------------------------|-------------------------|-------------------------|-----------------------------|------------------------------|----------------------------------------------------|-------------------------------|-----------------------------------------------|
| 000.313.00                | General Sales & Use Tax      | 3,788,729.88        | 1,814,364.94                      | 5,603,094.82            | 5,696,933.74            | 5,696,933.74                | 5,603,100.00                 | -2%                                                | 5,322,940.08                  | -5%                                           |
| 000.313.05                | Auto Sales Tax               | 983,884.81          | 347,801.55                        | 1,331,686.36            | 1,399,249.01            | 1,399,249.01                | 1,351,700.00                 | -5%                                                | 1,265,102.05                  | -5%                                           |
| 000.315.21                | EBR Industrial Tax           | 0.00                | 155,292.00                        | 155,292.00              | 134,870.00              | 134,870.00                  | 155,300.00                   | 15%                                                | 137,740.00                    | -11%                                          |
| 000.314.50                | Insurance Premium Tax        | 68,263.33           | 173,494.30                        | 241,757.63              | 237,191.47              | 237,191.47                  | 241,757.63                   | 2%                                                 | 246,592.78                    | 2%                                            |
| 000.416.30.360            | Refunds on Sales Tax         | (74,035.03)         | 0.00                              | (74,035.03)             | 0.00                    | 0.00                        | (74,035.03)                  | 0%                                                 | 0.00                          | -100%                                         |
| 000.416.30.365            | Interest on Sales Tax Refund | (19,147.36)         | 0.00                              | (19,147.36)             | 0.00                    | 0.00                        | (19,147.36)                  | 0%                                                 | 0.00                          | -100%                                         |
| <b>TOTAL TAX REVENUES</b> |                              | <b>4,747,695.63</b> | <b>2,490,952.79</b>               | <b>7,238,648.42</b>     | <b>7,468,244.22</b>     | <b>7,468,244.22</b>         | <b>7,258,675.24</b>          | <b>-3%</b>                                         | <b>6,972,374.91</b>           | <b>-4%</b>                                    |

**Budget Notes:**

**General Sales & Use Tax**

The City of Central General Fund receives 2% of the total 6.0% charged for local sales tax. The 2020-21 Budget was estimated to decrease approximately 5% over the projected receipts for 2019-20 due to the economic effects of the Covid-19 Pandemic. 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 6.0% charge for local sales tax related to vehicles purchased by individuals and business living and located within the City of Central. The 2020-21 Budget was estimated to be approximately 5% less than the 2019-20 projected totals due to the economic effects of the Covid-19 Pandemic. 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 2020-21 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 2020-21 reflects and estimate based on historical figures.

City of Central, Louisiana  
2020 - 2021 Budget  
General Fund - Charges for Services

| Account No                        | Account Description                | YTD Feb 2019-20   | Additional Projected thru 2019-20 | Total Projected 2019-20 | Original 2019-20 Budget | Last Amended 2019-20 Budget | Final Amended 2019-20 Budget | % Change 2019-20 Last Amended vs 2019-20 Projected | Adopted Jun-20 2020-21 Budget | % Change 2020-21 Adopted vs 2019-20 Projected |
|-----------------------------------|------------------------------------|-------------------|-----------------------------------|-------------------------|-------------------------|-----------------------------|------------------------------|----------------------------------------------------|-------------------------------|-----------------------------------------------|
| 000.321.60                        | Contractor License Fees            | 31,050.00         | 3,250.00                          | 34,300.00               | 44,250.00               | 44,250.00                   | 34,500.00                    | -22%                                               | 35,250.00                     | 3%                                            |
| 000.321.65                        | Occupational License               | 249,883.11        | 49,224.35                         | 299,107.46              | 345,000.00              | 345,000.00                  | 299,200.00                   | -13%                                               | 300,000.00                    | 0%                                            |
| 000.322.10                        | Building Permits & Fees            | 162,643.94        | 51,341.23                         | 213,985.17              | 350,000.00              | 350,000.00                  | 214,000.00                   | -39%                                               | 215,000.00                    | 0%                                            |
| 000.341.30                        | Zoning & Subdivision Fees          | 29,015.00         | 5,390.00                          | 34,405.00               | 45,500.00               | 45,500.00                   | 34,400.00                    | -24%                                               | 35,000.00                     | 2%                                            |
| 000.341.40                        | Public Records Request             | 256.50            | 240.20                            | 496.70                  | 1,000.00                | 1,000.00                    | 500.00                       | -50%                                               | 1,000.00                      | 101%                                          |
| 000.341.50                        | Convenience Fees                   | 985.95            | 630.13                            | 1,616.08                | 1,750.00                | 1,750.00                    | 1,750.00                     | -8%                                                | 1,750.00                      | 8%                                            |
| 000.341.60                        | Construction Board of Appeals      | 0.00              | 0.00                              | 0.00                    | 0.00                    | 0.00                        | 0.00                         | 0%                                                 | 0.00                          | 0%                                            |
| 000.342.10                        | Crash Report Fees                  | 4,650.00          | 2,102.50                          | 6,752.50                | 7,500.00                | 7,500.00                    | 6,750.00                     | -10%                                               | 7,500.00                      | 11%                                           |
| 000.365.00                        | Rebate of Permits                  | 6,809.74          | 0.00                              | 6,809.74                | 0.00                    | 0.00                        | 6,900.00                     | 0%                                                 | 0.00                          | -100%                                         |
| 000.415.65.310                    | Refunds-Occupational License       | (25.00)           | (20,500.00)                       | (20,525.00)             | (2,850.00)              | (2,850.00)                  | (23,350.00)                  | 620%                                               | (2,850.00)                    | -86%                                          |
| 000.415.90.340                    | Refunds -Contractor License        | 0.00              | 0.00                              | 0.00                    | (500.00)                | (500.00)                    | (500.00)                     | -100%                                              | (500.00)                      | 0%                                            |
| 000.416.30.340                    | Refunds-Building Permits           | (1,916.04)        | (300.00)                          | (2,216.04)              | (1,500.00)              | (1,500.00)                  | (2,300.00)                   | 48%                                                | (2,200.00)                    | -1%                                           |
| 000.416.30.345                    | Refunds-Construction Bd of Appeals | 0.00              | 0.00                              | 0.00                    | (90.00)                 | (90.00)                     | (90.00)                      | -100%                                              | (90.00)                       | 0%                                            |
| 000.418.20.340                    | Refunds-Zoning                     | (670.00)          | (135.00)                          | (805.00)                | (1,200.00)              | (1,200.00)                  | (1,200.00)                   | -33%                                               | (1,200.00)                    | 49%                                           |
| <b>TOTAL CHARGES FOR SERVICES</b> |                                    | <b>482,683.20</b> | <b>91,243.41</b>                  | <b>573,926.61</b>       | <b>788,860.00</b>       | <b>788,860.00</b>           | <b>570,560.00</b>            | <b>-27%</b>                                        | <b>588,660.00</b>             | <b>3%</b>                                     |

**City of Central, Louisiana  
2020 - 2021 Budget**

**General Fund - Charges for Services**

**Budget Notes:**

|                                      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
|--------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Contractor License Fees</b>       | The City of Central charges a Contractor License Fee to all trade contractor providing contracting and repair services within the City of Central. Budgeted amounts are based on historical data.                                                                                                                                                                                                                                                                 |
| <b>Occupational License</b>          | The City of Central collects Occupational License Taxes from businesses located within the City of Central. This includes all home occupations. Budgeted amounts are based on historical data. Within the past three years, the City of Central has significantly decreased the amount of businesses that were not paying the tax.                                                                                                                                |
| <b>Building &amp; Permit Fees</b>    | The City of Central requires permitting for residential and commercial projects as well as repairs. Fees for certain project or repairs are flat while others are a % of the project costs. Budgeted amounts are based on historical data.                                                                                                                                                                                                                        |
| <b>Zoning &amp; Subdivision Fees</b> | The City of Central collects various fees relating to zoning and subdivision development. This includes rezoning and plan reviews for various development types. The 2020-21 budget reflects an estimate based on historical data.                                                                                                                                                                                                                                |
| <b>Public Record Request</b>         | The City of Central is required to furnish copies of public records upon request and collect fees for providing copies of the requested public records. The number of request and fees collected vary from fiscal year to fiscal year. The 2020-21 budget reflects a best estimate of the fees to be collected.                                                                                                                                                   |
| <b>Construction Board of Appeals</b> | The City of Central Construction Board of Appeals rules on requests for building code variances. An application fee of \$45 is collected on each application to the Construction Board of Appeals. The number of applications vary from fiscal year to fiscal year. The 2020-21 budget reflects a best estimate of the application fees to be received.                                                                                                           |
| <b>Crash Report Fees</b>             | Fees charges for copies of crash reports, photographs, video recordings, etc. related to vehicle crashes within the City of Central that are handled by the Central Police Department. The budget for 2020-21 reflects a best estimate of the fees to be collected based on historical data.                                                                                                                                                                      |
| <b>Refunds-All</b>                   | Refunds are issued to individuals and businesses if appropriate documentation to support a refund is submitted and an overpayment has been determined to have been made or a legitimate reason has been given as to why a refund is warranted. Refunds are issued for occupational license tax, building permits, zoning fees, construction board of appeals, and contractor license fees. The 2020-21 budget represents a best estimate of refunds to be issued. |

City of Central, Louisiana  
2020 - 2021 Budget  
General Fund - Intergovernmental

| Account No                            | Account Description            | YTD Feb 2019-20                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | Additional Projected thru 2019-20 | Total Projected 2019-20 | Original 2019-20 Budget | Last Amended 2019-20 Budget | Final Amended 2019-20 Budget | % Change 2019-20 Last Amended vs 2019-20 Projected | Adopted Jun-20 2020-21 Budget | % Change 2020-21 Adopted vs 2019-20 Projected |
|---------------------------------------|--------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------|-------------------------|-------------------------|-----------------------------|------------------------------|----------------------------------------------------|-------------------------------|-----------------------------------------------|
| 000.330.00                            | City/Parish Street Maintenance | 0.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | 0.00                              | 0.00                    | 0.00                    | 0.00                        | 0.00                         | 0%                                                 | 0.00                          | 0%                                            |
| 000.331.20                            | Grants Federal - Operating     | 0.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | 0.00                              | 0.00                    | 0.00                    | 0.00                        | 0.00                         | 0%                                                 | 0.00                          | 0%                                            |
| 000.334.14                            | Grants - Fire Department       | 0.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | 0.00                              | 0.00                    | 0.00                    | 0.00                        | 0.00                         | 0%                                                 | 0.00                          | 0%                                            |
| 000.334.12                            | Grants - Police Department     | 0.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | 0.00                              | 0.00                    | 0.00                    | 0.00                        | 0.00                         | 0%                                                 | 0.00                          | 0%                                            |
| 000.334.20                            | Grants - Operating             | 0.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | 18,438.00                         | 18,438.00               | 18,438.00               | 18,438.00                   | 18,438.00                    | 0%                                                 | 12,000.00                     | -35%                                          |
| 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                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | 18,438.00                         | 18,438.00               | 18,438.00               | 18,438.00                   | 18,438.00                    | 0%                                                 | 12,000.00                     | -35%                                          |
| <b>Budget Notes:</b>                  |                                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                                   |                         |                         |                             |                              |                                                    |                               |                                               |
| <b>City/Parish Street Maintenance</b> |                                | The City of Central receives funds from EBR City/Parish Street Maintenance-Baker, Zachary, & Central. The funds received are to provide for the costs of materials and maintenance of local streets and roads located within the City of Central. The funds to be received are currently calculated based on one mill of the property values assessed in the City of Central less certain deductions. These are dedicated funds and can not be used for any other purpose. Effective 2016-17, these funds have been transferred to the Capital Outlay & Improvement Fund. |                                   |                         |                         |                             |                              |                                                    |                               |                                               |
| <b>Grants Federal - Operating</b>     |                                | The City of Central from time to time will apply for and receive federal grants for operating purposes. For fiscal year 2020-21, federal grant funds are not expected.                                                                                                                                                                                                                                                                                                                                                                                                    |                                   |                         |                         |                             |                              |                                                    |                               |                                               |
| <b>Grants - Fire Department</b>       |                                | The City of Central has received LGAP grant funds on behalf of the CFD in the past. Grant funds are not expected to be received on their behalf in 2020-21.                                                                                                                                                                                                                                                                                                                                                                                                               |                                   |                         |                         |                             |                              |                                                    |                               |                                               |
| <b>Grants - Police Department</b>     |                                | The City of Central Police Department has received LGAP and Homeland Security Grants in the past fiscal years. In 2020-21, the Police Department does not expect to receive a LGAP Grant from the State of Louisiana to purchase various equipment needed for the police department.                                                                                                                                                                                                                                                                                      |                                   |                         |                         |                             |                              |                                                    |                               |                                               |
| <b>Grants - Operating</b>             |                                | The City of Central has received grant funds from the State of Louisiana in past fiscal years. The 2021-21 budget currently includes grant funds expected from a LGAP Grant from the State of Louisiana.                                                                                                                                                                                                                                                                                                                                                                  |                                   |                         |                         |                             |                              |                                                    |                               |                                               |

**City of Central, Louisiana**

**2020 - 2021 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  
2020 - 2021 Budget  
General Fund - Administrative Hearing Fines & Fees

| Account No                                | Account Description                 | YTD Feb 2019-20 | Additional Projected thru 2019-20 | Total Projected 2019-20 | Original 2019-20 Budget | Last Amended 2019-20 Budget | Final Amended 2019-20 Budget | % Change 2019-20 Last Amended vs 2019-20 Projected | Adopted Jun-20 2020-21 Budget | % Change 2020-21 Adopted vs 2019-20 Projected |
|-------------------------------------------|-------------------------------------|-----------------|-----------------------------------|-------------------------|-------------------------|-----------------------------|------------------------------|----------------------------------------------------|-------------------------------|-----------------------------------------------|
| 000.351.10                                | Administrative Hearing Fines & Fees | 13,225.00       | 6,550.00                          | 19,775.00               | 25,000.00               | 25,000.00                   | 19,775.00                    | -21%                                               | 25,000.00                     | 26%                                           |
| TOTAL ADMINISTRATIVE HEARING FINES & FEES |                                     | 13,225.00       | 6,550.00                          | 19,775.00               | 25,000.00               | 25,000.00                   | 19,775.00                    | -21%                                               | 25,000.00                     | 26%                                           |
| 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 2020-21 budget reflects a best estimate of the fines and fees that may be collected during the fiscal year.

City of Central, Louisiana  
2020 - 2021 Budget  
General Fund - Legislative Expenditures

| Account No               | Account Description     | YTD Feb 2019-20  | Additional Projected thru 2019-20 | Total Projected 2019-20 | Original 2019-20 Budget | Last Amended 2019-20 Budget | Final Amended 2019-20 Budget | % Change 2019-20 Last Amended vs 2019-20 Projected | Adopted Jun-20 2020-21 Budget | % Change 2020-21 Adopted vs 2019-20 Projected |
|--------------------------|-------------------------|------------------|-----------------------------------|-------------------------|-------------------------|-----------------------------|------------------------------|----------------------------------------------------|-------------------------------|-----------------------------------------------|
| 000.411.10.000           | Dues & Subscriptions    | 0.00             | 0.00                              | 0.00                    | 500.00                  | 500.00                      | 0.00                         | -100%                                              | 500.00                        | 0%                                            |
| 000.411.10.110           | Salary/Wages            | 44,800.00        | 22,400.00                         | 67,200.00               | 67,200.00               | 67,200.00                   | 67,200.00                    | 0%                                                 | 67,200.00                     | 0%                                            |
| 000.411.10.111           | Payroll Taxes           | 3,427.20         | 1,716.00                          | 5,143.20                | 5,140.80                | 5,140.80                    | 5,150.00                     | 0%                                                 | 5,140.80                      | 0%                                            |
| 000.411.10.270           | Education & Conferences | 0.00             | 0.00                              | 0.00                    | 3,500.00                | 3,500.00                    | 0.00                         | -100%                                              | 3,000.00                      | 0%                                            |
| 000.411.10.441           | Rent - Meetings         | 2,100.00         | 900.00                            | 3,000.00                | 3,450.00                | 3,450.00                    | 3,000.00                     | -13%                                               | 3,300.00                      | 10%                                           |
| 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           | 5,437.89         | 1,228.52                          | 6,666.41                | 12,000.00               | 12,000.00                   | 6,750.00                     | -44%                                               | 10,000.00                     | 50%                                           |
| <b>TOTAL LEGISLATIVE</b> |                         | <b>55,765.09</b> | <b>26,244.52</b>                  | <b>82,009.61</b>        | <b>91,790.80</b>        | <b>91,790.80</b>            | <b>82,100.00</b>             | <b>-11%</b>                                        | <b>89,140.80</b>              | <b>9%</b>                                     |

**Budget Notes:**

**Dues & Subscriptions** Dues for council members primarily related to the Louisiana Municipal Association along with any other professional organizations. The budget for 2020-21 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 2020-21 is based on historical data and is a best estimate of costs for the fiscal year.

**Rent - Meetings** This budget for 2020-21 reflects the annual cost for council meeting held at Kristenwood.

**City of Central, Louisiana**  
**2020 - 2021 Budget**  
**General Fund - Legislative Expenditures**

**Budget Notes continued:**

**Demographer**

The 2020-21 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 2020-21 reflects a best estimate of the cost for the fiscal year. Currently the official journal is The Advocate.

City of Central, Louisiana  
2020 - 2021 Budget  
General Fund - Judicial Expenditures

| Account No                     | Account Description            | YTD Feb 2019-20                                                                                                                                                                                                                                                                                                                                   | Additional Projected thru 2019-20 | Total Projected 2019-20 | Original 2019-20 Budget | Last Amended 2019-20 Budget | Final Amended 2019-20 Budget | % Change 2019-20 Last Amended vs 2019-20 Projected | Adopted Jun-20 2020-21 Budget | % Change 2020-21 Adopted vs 2019-20 Projected |
|--------------------------------|--------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------|-------------------------|-------------------------|-----------------------------|------------------------------|----------------------------------------------------|-------------------------------|-----------------------------------------------|
| 000.412.50.331                 | Administrative Hearing Officer | 4,099.60                                                                                                                                                                                                                                                                                                                                          | 1,192.00                          | 5,291.60                | 14,000.00               | 14,000.00                   | 5,300.00                     | -62%                                               | 12,000.00                     | 127%                                          |
| 000.412.50.330                 | Legal Services                 | 19,404.30                                                                                                                                                                                                                                                                                                                                         | 4,519.50                          | 23,923.80               | 45,000.00               | 45,000.00                   | 24,500.00                    | -47%                                               | 35,000.00                     | 46%                                           |
| 000.412.50.610                 | General Supplies & Office Exp. | 0.00                                                                                                                                                                                                                                                                                                                                              | 0.00                              | 0.00                    | 250.00                  | 250.00                      | 0.00                         | -100%                                              | 250.00                        | 0%                                            |
| 000.412.50.800                 | Enforcement of Admin Orders    | 0.00                                                                                                                                                                                                                                                                                                                                              | 5,250.00                          | 5,250.00                | 100,000.00              | 100,000.00                  | 5,250.00                     | -95%                                               | 50,000.00                     | 852%                                          |
| TOTAL JUDICIAL                 |                                | 23,503.90                                                                                                                                                                                                                                                                                                                                         | 10,961.50                         | 34,465.40               | 159,250.00              | 159,250.00                  | 35,050.00                    | -78%                                               | 97,250.00                     | 182%                                          |
| 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 2020-21 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 2020-21 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 2020-21 reflects a best estimate.                                                                                                                                                                                  |                                   |                         |                         |                             |                              |                                                    |                               |                                               |
| Enforcement of Admin Orders    |                                | Costs associated with enforcement of administrative orders including grass cutting, debris removal, disposal, demolition and any other normal costs related to corrective actions taken by the City of Central. The budget for 2020-21 is a best estimate for costs associated to enforcement of administrative orders and blighted properties.   |                                   |                         |                         |                             |                              |                                                    |                               |                                               |

City of Central, Louisiana  
2020 - 2021 Budget  
General Fund - Executive Expenditures

| Account No             | Account Description     | YTD Feb 2019-20   | Additional Projected thru 2019-20 | Total Projected 2019-20 | Original 2019-20 Budget | Last Amended 2019-20 Budget | Final Amended 2019-20 Budget | % Change 2019-20 Last Amended vs 2019-20 Projected | Adopted Jun-20 2020-21 Budget | % Change 2020-21 Adopted vs 2019-20 Projected |
|------------------------|-------------------------|-------------------|-----------------------------------|-------------------------|-------------------------|-----------------------------|------------------------------|----------------------------------------------------|-------------------------------|-----------------------------------------------|
| 000.413.10.000         | Reimbursements-Mayor    | 99.98             | 0.00                              | 99.98                   | 6,600.00                | 6,600.00                    | 100.00                       | -98%                                               | 3,300.00                      | 3201%                                         |
| 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      | 762.26            | 960.20                            | 1,722.46                | 2,600.00                | 2,600.00                    | 1,750.00                     | -34%                                               | 2,000.00                      | 16%                                           |
| 000.413.20.110         | Salary/Wages-Admin      | 37,424.87         | 20,662.70                         | 58,087.57               | 69,498.00               | 69,498.00                   | 58,200.00                    | -16%                                               | 70,018.00                     | 21%                                           |
| 000.413.20.111         | Payroll Taxes           | 2,596.46          | 1,446.53                          | 4,042.99                | 6,114.10                | 6,114.10                    | 4,050.00                     | -34%                                               | 6,153.88                      | 52%                                           |
| 000.413.20.230         | Retirement Plan         | 14,857.82         | 7,272.79                          | 22,130.61               | 22,477.50               | 22,477.50                   | 22,477.50                    | -2%                                                | 24,048.40                     | 9%                                            |
| 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    | 6,005.00          | 5,000.00                          | 11,005.00               | 13,500.00               | 13,500.00                   | 11,100.00                    | -18%                                               | 11,500.00                     | 4%                                            |
| 000.413.90.270         | Education & Conferences | 0.00              | 0.00                              | 0.00                    | 1,950.00                | 1,950.00                    | 0.00                         | -100%                                              | 1,000.00                      | 0%                                            |
| <b>TOTAL EXECUTIVE</b> |                         | <b>108,413.03</b> | <b>58,675.58</b>                  | <b>167,088.61</b>       | <b>192,739.60</b>       | <b>192,739.60</b>           | <b>167,677.50</b>            | <b>-13%</b>                                        | <b>188,020.28</b>             | <b>13%</b>                                    |

Budget Notes:

|                               |                                                                                                                                                                                                                                                                                                                                                                                           |
|-------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Reimbursements-Mayor</b>   | The Mayor will personally pay for certain expenses related to the City of Central. These expenses include cell phone, mileage for the use of personal vehicle, meals, travel, etc. As a result, the City of Central reimburses the Mayor for those necessary expenses that were paid for personally. The 2020-21 budget reflects a maximum reimbursement to the Mayor of \$275 per month. |
| <b>Salary/Wages-Mayor</b>     | The compensation for the Mayor was set at \$55,000 per year. The budget for 2020-21 reflects this amount as no increase is expected by council action.                                                                                                                                                                                                                                    |
| <b>Fuel &amp; Maintenance</b> | The City of Central currently owns one vehicle that is designated for City Hall. Costs such as fuel, oil changes and other routine maintenance is required on this vehicle. The budget for 2020-21 reflects a best estimate based on historical figures and any know maintenance that will be required on the vehicle.                                                                    |

**City of Central, Louisiana  
2020 - 2021 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 2020-21 budget for the Executive Assistant to the Mayor position. The following are the positions and annual salaries reflected in the 2020-21 budget:

|                                  | <u>Annual Salary</u> |
|----------------------------------|----------------------|
| Executive Assistant to the Mayor | 43,498.00            |
| Administrative Assistant         | 26,520.00            |
|                                  | <u>70,018.00</u>     |

Part Time - 35 hrs/week  
Full Time - 36 hrs/week

**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 2019-20 was 27.75% and will increase to 29.50% in 2020-21. 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 2020-21 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 2020-21 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             | 0.00             |
| Miscellaneous                         | 500.00           |
|                                       | <u>11,500.00</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  
2020 - 2021 Budget  
General Fund - Election Expenditures

| Account No      | Account Description | YTD Feb 2019-20 | Additional Projected thru 2019-20 | Total Projected 2019-20 | Original 2019-20 Budget | Last Amended 2019-20 Budget | Final Amended 2019-20 Budget | % Change 2019-20 Last Amended vs 2019-20 Projected | Adopted Jun-20 2020-21 Budget | % Change 2020-21 Adopted vs 2019-20 Projected |
|-----------------|---------------------|-----------------|-----------------------------------|-------------------------|-------------------------|-----------------------------|------------------------------|----------------------------------------------------|-------------------------------|-----------------------------------------------|
| 000.414.00.000  | Elections           | 0.00            | 0.00                              | 0.00                    | 25,000.00               | 25,000.00                   | 0.00                         | -100%                                              | 20,000.00                     | 0%                                            |
| TOTAL ELECTIONS |                     | 0.00            | 0.00                              | 0.00                    | 25,000.00               | 25,000.00                   | 0.00                         | -100%                                              | 20,000.00                     | 0%                                            |
| Budget Notes:   |                     |                 |                                   |                         |                         |                             |                              |                                                    |                               |                                               |

Elections

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 2020-21 fiscal year. However, the City does anticipate costs associated elections that were postponed in April 2020 due to the Covid-19 Pandemic and with hosting an early voting site within the City limits. The budget reflects these estimated costs accordingly.



City of Central, Louisiana  
2020 - 2021 Budget  
General Fund - City Operations & Services Expenditures

| Account No                                  | Account Description          | YTD Feb 2019-20     | Additional Projected thru 2019-20 | Total Projected 2019-20 | Original 2019-20 Budget | Last Amended 2019-20 Budget | Final Amended 2019-20 Budget | % Change 2019-20 Last Amended vs 2019-20 Projected | Adopted Jun-20 2020-21 Budget | % Change 2020-21 Adopted vs 2019-20 Projected |
|---------------------------------------------|------------------------------|---------------------|-----------------------------------|-------------------------|-------------------------|-----------------------------|------------------------------|----------------------------------------------------|-------------------------------|-----------------------------------------------|
| 000.416.10.300                              | City Services Contractor     | 2,660,092.00        | 1,330,046.00                      | 3,990,138.00            | 3,990,138.00            | 3,990,138.00                | 3,990,138.00                 | 0%                                                 | 4,109,842.00                  | 3%                                            |
| 000.416.10.600                              | Reimbursed Material Expenses | 0.00                | 0.00                              | 0.00                    | 50,000.00               | 50,000.00                   | 0.00                         | -100%                                              | 0.00                          | 0%                                            |
| 000.416.20.340                              | Permit Management Fees       | 172,022.85          | 79,916.40                         | 251,939.25              | 542,000.00              | 542,000.00                  | 252,000.00                   | -54%                                               | 350,000.00                    | 39%                                           |
| 000.416.40.340                              | Contractor License Mgmt Fees | 0.00                | 0.00                              | 0.00                    | 0.00                    | 0.00                        | 0.00                         | 0%                                                 | 0.00                          | 0%                                            |
| <b>TOTAL CITY OPERATIONS &amp; SERVICES</b> |                              | <b>2,832,114.85</b> | <b>1,409,962.40</b>               | <b>4,242,077.25</b>     | <b>4,582,138.00</b>     | <b>4,582,138.00</b>         | <b>4,242,138.00</b>          | <b>-7%</b>                                         | <b>4,459,842.00</b>           | <b>5%</b>                                     |
| <b>Budget Notes:</b>                        |                              |                     |                                   |                         |                         |                             |                              |                                                    |                               |                                               |

|                                           |                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
|-------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>City Services Contractor</b>           | The City of Central currently contract all services such as public works, permitting, inspections, occupational license tax collections, contractor licensing etc. The current provider of services is IBTS. In 2017-18, the contract with IBTS was renewed for 5 years. The budget for 2020-21 reflects the agreed upon contract price as well as addendums.                                                                                      |
| <b>Reimbursed Material Expenses</b>       | The City of Central will reimburse its City Services Contractor, IBTS, for certain materials used in providing certain services within the City of Central. The budget for 2020-21 reflects an estimate of materials to be reimbursed to IBTS.                                                                                                                                                                                                     |
| <b>Permit Management Fees</b>             | As part of the current contract for city services, the City of Central pays a permit management fee to IBTS for permitting management. This management fee is paid for the management of the permitting process which includes issuance of permits and related inspections. The management fees is based on the percentage of completion of issued permits. The 2020-21 budget reflects a best estimate of those fees based on historical figures. |
| <b>Contractor License Management Fees</b> | The City of Central currently does not pay contractor license management fees to IBTS under the agreed upon contract. During the 2020-21 budget, the City of Central does not expect to pay a contractor license management fee.                                                                                                                                                                                                                   |

City of Central, Louisiana  
2020 - 2021 Budget  
General Fund - Planning & Zoning Expenditures

| Account No                         | Account Description        | YTD Feb 2019-20  | Additional Projected thru 2019-20 | Total Projected 2019-20 | Original 2019-20 Budget | Last Amended 2019-20 Budget | Final Amended 2019-20 Budget | % Change 2019-20 Last Amended vs 2019-20 Projected | Adopted Jun-20 2020-21 Budget | % Change 2020-21 Adopted vs 2019-20 Projected |
|------------------------------------|----------------------------|------------------|-----------------------------------|-------------------------|-------------------------|-----------------------------|------------------------------|----------------------------------------------------|-------------------------------|-----------------------------------------------|
| 000.418.10.441                     | Rent-Meetings              | 1,095.00         | 300.00                            | 1,395.00                | 1,800.00                | 1,800.00                    | 1,395.00                     | -23%                                               | 1,800.00                      | 29%                                           |
| 000.418.20.270                     | Education & Conferences    | 0.00             | 0.00                              | 0.00                    | 2,000.00                | 2,000.00                    | 0.00                         | -100%                                              | 1,000.00                      | 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      | 0.00             | 0.00                              | 0.00                    | 20,000.00               | 20,000.00                   | 0.00                         | -100%                                              | 20,000.00                     | 0%                                            |
| 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 | 0.00             | 0.00                              | 0.00                    | 35,000.00               | 35,000.00                   | 0.00                         | -100%                                              | 35,000.00                     | 0%                                            |
| 000.418.30.540                     | Notifications              | 4,591.37         | 1,970.32                          | 6,561.69                | 6,000.00                | 6,000.00                    | 6,700.00                     | 9%                                                 | 7,000.00                      | 7%                                            |
| 000.418.45.330                     | Legal Services             | 23,197.50        | 9,552.50                          | 32,750.00               | 90,000.00               | 90,000.00                   | 33,000.00                    | -64%                                               | 70,000.00                     | 114%                                          |
| <b>TOTAL PLANNING &amp; ZONING</b> |                            | <b>28,883.87</b> | <b>11,822.82</b>                  | <b>40,706.69</b>        | <b>154,800.00</b>       | <b>154,800.00</b>           | <b>41,095.00</b>             | <b>-74%</b>                                        | <b>134,800.00</b>             | <b>231%</b>                                   |

**Budget Notes:**

|                                    |                                                                                                                                                                                                                                                                                                                                                                                  |
|------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Rent-Meetings</b>               | The City of Central currently rents a facility to hold all Planning and Zoning public meetings. The rental of that facility is \$150 per meeting. The 2020-21 budget reflects the estimated cost to rent the facility to hold monthly meetings. It is assumed that there will be 12 meetings per year.                                                                           |
| <b>Education &amp; Conferences</b> | Fees & costs related to attendance of various educational seminars and conferences throughout the year by the related to Planning & Zoning for the 2020-21 fiscal year.                                                                                                                                                                                                          |
| <b>Grant Monitoring Services</b>   | The City of Central will obtain professional grant monitoring and administrative services related to certain federal grants. The most recent grant in which the City of Central utilized this services was for the CDBG 2013-14 grant funds. The City does not anticipate receipt of any federal grants which would require monitoring therefore nothing is budgeted in 2020-21. |

**City of Central, Louisiana  
2020 - 2021 Budget  
General Fund - Planning & Zoning Expenditures**

**Budget Notes continued:**

|                                       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
|---------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>City Planner Services</b>          | <p>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 2020-21 budget reflects the balance of estimated costs of services to be provided related to the continued efforts to update the current master plan.</p>                                                                                                                                                    |
| <b>CDBG Planner Services</b>          | <p>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 2020-19 budget reflects this accordingly.</p>                                                                                                                                                                                                     |
| <b>Transportation Planner</b>         | <p>Professional services obtained by the City of Central related to transportation planning services. In 2013-14, phases I &amp; II were completed. The 2020-21 budget reflects reflects and estimate of the costs related to transportation planning services.</p>                                                                                                                                                                                                 |
| <b>Zoning &amp; Elevation Studies</b> | <p>The City of Central may hire professionals to provide zoning and elevation studies periodically. In 2016-17, the Council appropriated funds for Engineering &amp; Surveying for Flood Inundation Mapping &amp; Modeling. This project carried into 2017-18 and was completed in the 1st Quarter of the 2019-20 fiscal year. The 2020-21 budget reflects estimated cost for flood study modeling related to proposed developments within the City of Central.</p> |
| <b>Notifications</b>                  | <p>The City of Central is required to publish notifications in the official journal as they relate to planning and zoning. The 2020-21 reflects a best estimate of those costs based on historical figures.</p>                                                                                                                                                                                                                                                     |
| <b>Legal Services</b>                 | <p>The City of Central currently contracts legal services related to planning and zoning applications, cases, ordinances and the UDC. The budget for 2020-21 reflects and estimate based on prior years historical figures.</p>                                                                                                                                                                                                                                     |

City of Central, Louisiana  
2020 - 2021 Budget  
General Fund - General Administration Expenditures

| Account No                          | Account Description           | YTD Feb 2019-20  | Additional Projected thru 2019-20 | Total Projected 2019-20 | Original 2019-20 Budget | Last Amended 2019-20 Budget | Final Amended 2019-20 Budget | % Change 2019-20 Last Amended vs 2019-20 Projected | Adopted Jun-20 2020-21 Budget | % Change 2020-21 Adopted vs 2019-20 Projected |
|-------------------------------------|-------------------------------|------------------|-----------------------------------|-------------------------|-------------------------|-----------------------------|------------------------------|----------------------------------------------------|-------------------------------|-----------------------------------------------|
| 000.419.10.000                      | Dues & Subscriptions          | 2,868.00         | 0.00                              | 2,868.00                | 3,380.00                | 3,380.00                    | 3,000.00                     | -15%                                               | 3,380.00                      | 18%                                           |
| 000.419.43.430                      | Repairs & Maintenance         | 100.00           | 100.00                            | 200.00                  | 2,500.00                | 2,500.00                    | 200.00                       | -92%                                               | 2,000.00                      | 900%                                          |
| 000.419.44.441                      | Rent                          | 10,800.00        | 5,400.00                          | 16,200.00               | 16,200.00               | 16,200.00                   | 16,200.00                    | 0%                                                 | 16,200.00                     | 0%                                            |
| 000.419.70.260                      | Insurance-Worker's Comp       | 970.56           | 0.00                              | 970.56                  | 1,600.00                | 1,600.00                    | 975.00                       | -39%                                               | 1,100.00                      | 13%                                           |
| 000.419.70.520                      | Insurance-General Liability   | 53,420.18        | 0.00                              | 53,420.18               | 53,500.00               | 53,500.00                   | 53,500.00                    | 0%                                                 | 48,200.00                     | -10%                                          |
| 000.419.70.742                      | Insurance-Vehicle             | 1,409.13         | 0.00                              | 1,409.13                | 1,500.00                | 1,500.00                    | 1,450.00                     | -6%                                                | 1,600.00                      | 14%                                           |
| 000.419.90.410                      | Utilities                     | 1,243.74         | 500.00                            | 1,743.74                | 5,500.00                | 5,500.00                    | 1,750.00                     | -68%                                               | 3,000.00                      | 72%                                           |
| 000.419.90.530                      | Telephone                     | 4,703.10         | 2,210.60                          | 6,913.70                | 6,240.00                | 6,240.00                    | 7,000.00                     | 11%                                                | 6,700.00                      | -3%                                           |
| 000.419.90.531                      | Internet Services             | 4,676.16         | 2,226.00                          | 6,902.16                | 7,800.00                | 7,800.00                    | 7,000.00                     | -12%                                               | 6,700.00                      | -3%                                           |
| 000.419.90.610                      | General Supplies & Office Exp | 3,186.67         | 620.58                            | 3,807.25                | 6,150.00                | 6,150.00                    | 3,900.00                     | -38%                                               | 5,000.00                      | 31%                                           |
| 000.419.90.741                      | Small Equipment               | 0.00             | 120.00                            | 120.00                  | 8,000.00                | 8,000.00                    | 120.00                       | -99%                                               | 3,000.00                      | 2400%                                         |
| <b>TOTAL GENERAL ADMINISTRATION</b> |                               | <b>83,377.54</b> | <b>11,177.18</b>                  | <b>94,554.72</b>        | <b>112,370.00</b>       | <b>112,370.00</b>           | <b>95,095.00</b>             | <b>-16%</b>                                        | <b>96,880.00</b>              | <b>2%</b>                                     |

**Budget Notes:**

|                                  |                                                                                                                                                                                                                   |
|----------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Dues &amp; Subscriptions</b>  | Dues and Subscriptions for City Hall with include the live streaming for public meetings . The budget for 2020-21 reflects estimated expenditures for the fiscal year.                                            |
| <b>Repairs &amp; Maintenance</b> | The costs of repairs and maintenance to the office and/or office equipment for City Hall is captured in the expenditure. The 2020-21 budget reflects a best estimate of costs for repairs and maintenance.        |
| <b>Rent</b>                      | The City of Central does not own buildings to house City Hall. As a result, the City of Central rents office space. The budget for 2020-21 reflects annual rental expenditure for City Hall and storage facility. |

**City of Central, Louisiana  
2020 - 2021 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 2020-21 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 2020-21 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 2020-21 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 2020-21 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 2020-21 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 2020-21 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 2020-21 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 2020-21 reflects a best estimated of equipment purchases that may be necessary for the fiscal year.

City of Central, Louisiana  
2020 - 2021 Budget  
General Fund - Public Safety Expenditures

| Account No          | Account Description      | YTD Feb 2019-20 | Additional Projected thru 2019-20 | Total Projected 2019-20 | Original 2019-20 Budget | Last Amended 2019-20 Budget | Final Amended 2019-20 Budget | % Change 2019-20 Last Amended vs 2019-20 Projected | Adopted Jun-20 2020-21 Budget | % Change 2020-21 Adopted vs 2019-20 Projected |
|---------------------|--------------------------|-----------------|-----------------------------------|-------------------------|-------------------------|-----------------------------|------------------------------|----------------------------------------------------|-------------------------------|-----------------------------------------------|
| 000.420.22.000      | Fire Hydrant Rental Fees | 0.00            | 0.00                              | 0.00                    | 0.00                    | 0.00                        | 0.00                         | 0%                                                 | 0.00                          | 0%                                            |
| TOTAL PUBLIC SAFETY |                          | 0.00            | 0.00                              | 0.00                    | 0.00                    | 0.00                        | 0.00                         | 0%                                                 | 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**  
**2020 - 2021 Budget**  
**General Fund - Police Department Expenditures**

| Account No     | Account Description           | YTD Feb 2019-20 | Additional Projected thru 2019-20 | Total Projected 2019-20 | Original 2019-20 Budget | Last Amended 2019-20 Budget | Final Amended 2019-20 Budget | % Change 2019-20 Last Amended vs 2019-20 Projected | Adopted Jun-20 2020-21 Budget | % Change 2020-21 Adopted vs 2019-20 Projected |
|----------------|-------------------------------|-----------------|-----------------------------------|-------------------------|-------------------------|-----------------------------|------------------------------|----------------------------------------------------|-------------------------------|-----------------------------------------------|
| 000.421.05.110 | Salary/Wages-Police Chief     | 19,941.72       | 17,933.36                         | 37,875.08               | 26,500.00               | 37,875.00                   | 37,875.00                    | 0%                                                 | 53,800.00                     | 42%                                           |
| 000.421.20.110 | Salary/Wages-Employees        | 189,699.70      | 117,870.27                        | 307,569.97              | 380,640.00              | 369,265.00                  | 310,000.00                   | -17%                                               | 355,440.00                    | 16%                                           |
| 000.421.05.111 | Payroll Taxes                 | 17,721.16       | 11,349.34                         | 29,070.50               | 31,838.35               | 31,838.35                   | 29,100.00                    | -9%                                                | 33,339.66                     | 15%                                           |
| 000.421.05.230 | Retirement Plan               | 0.00            | 0.00                              | 0.00                    | 0.00                    | 0.00                        | 0.00                         | 0%                                                 | 0.00                          | 0%                                            |
| 000.421.05.260 | Insurance-Worker's Comp       | 26,071.79       | 0.00                              | 26,071.79               | 26,080.00               | 26,080.00                   | 26,080.00                    | 0%                                                 | 28,000.00                     | 7%                                            |
| 000.421.05.410 | Utilities                     | 3,264.31        | 1,666.00                          | 4,930.31                | 6,000.00                | 6,000.00                    | 5,000.00                     | -18%                                               | 6,000.00                      | 22%                                           |
| 000.421.05.441 | Rent                          | 0.00            | 0.00                              | 0.00                    | 0.00                    | 0.00                        | 0.00                         | 0%                                                 | 0.00                          | 0%                                            |
| 000.421.05.520 | Insurance-Liability           | 20,083.96       | 0.00                              | 20,083.96               | 16,000.00               | 21,100.00                   | 20,100.00                    | -5%                                                | 17,900.00                     | -11%                                          |
| 000.421.05.530 | Telephone                     | 3,657.94        | 1,920.00                          | 5,577.94                | 6,700.00                | 6,700.00                    | 5,600.00                     | -17%                                               | 6,000.00                      | 8%                                            |
| 000.421.05.531 | Internet Services             | 6,346.95        | 3,845.32                          | 10,192.27               | 11,700.00               | 11,700.00                   | 10,200.00                    | -13%                                               | 12,000.00                     | 18%                                           |
| 000.421.05.610 | General Supplies & Office Exp | 6,698.59        | 2,596.49                          | 9,295.08                | 8,300.00                | 8,300.00                    | 9,300.00                     | 12%                                                | 8,500.00                      | -9%                                           |
| 000.421.05.742 | Insurance-Vehicles            | 20,482.97       | 0.00                              | 20,482.97               | 21,500.00               | 21,500.00                   | 21,500.00                    | -5%                                                | 22,900.00                     | 12%                                           |
| 000.421.05.744 | Small Equipment               | 5,446.53        | 2,688.11                          | 8,134.64                | 10,000.00               | 10,000.00                   | 10,000.00                    | -19%                                               | 10,000.00                     | 23%                                           |
| 000.421.05.748 | Weapons                       | 3,334.47        | 3,268.85                          | 6,603.32                | 4,000.00                | 4,000.00                    | 6,650.00                     | 65%                                                | 4,000.00                      | -39%                                          |
| 000.421.20.340 | Extra Duty Deputy Labor       | 41,122.50       | 24,030.00                         | 65,152.50               | 85,000.00               | 85,000.00                   | 66,000.00                    | -23%                                               | 85,000.00                     | 30%                                           |
| 000.421.20.610 | Law Enforcement Supplies      | 3,749.59        | 1,945.20                          | 5,694.79                | 6,000.00                | 6,000.00                    | 6,000.00                     | -5%                                                | 6,000.00                      | 5%                                            |
| 000.421.20.800 | Uniforms                      | 7,698.82        | 12.00                             | 7,710.82                | 8,000.00                | 8,000.00                    | 8,000.00                     | -4%                                                | 8,000.00                      | 4%                                            |
| 000.421.25.800 | Vests                         | 1,011.40        | 625.60                            | 1,637.00                | 2,500.00                | 2,500.00                    | 2,500.00                     | -35%                                               | 3,000.00                      | 83%                                           |

City of Central, Louisiana  
2020 - 2021 Budget  
General Fund - Police Department Expenditures

| Account No                     | Account Description              | YTD Feb 2019-20   | Additional Projected thru 2019-20 | Total Projected 2019-20 | Original 2019-20 Budget | Last Amended 2019-20 Budget | Final Amended 2019-20 Budget | % Change 2019-20 Last Amended vs 2019-20 Projected | Adopted Jun-20 2020-21 Budget | % Change 2020-21 Adopted vs 2019-20 Projected |
|--------------------------------|----------------------------------|-------------------|-----------------------------------|-------------------------|-------------------------|-----------------------------|------------------------------|----------------------------------------------------|-------------------------------|-----------------------------------------------|
| 000.421.55.270                 | Education & Conferences          | 4,622.19          | 541.97                            | 5,164.16                | 5,000.00                | 5,000.00                    | 5,200.00                     | 3%                                                 | 10,000.00                     | 94%                                           |
| 000.421.80.430                 | Computer Repairs & Maint         | 1,537.75          | 0.00                              | 1,537.75                | 2,000.00                | 2,000.00                    | 2,000.00                     | -23%                                               | 2,000.00                      | 30%                                           |
| 000.421.90.900                 | Repairs & Maint-Building         | 1,950.08          | 5,000.00                          | 6,950.08                | 2,500.00                | 2,500.00                    | 7,000.00                     | 178%                                               | 3,000.00                      | -57%                                          |
| 000.421.90.500                 | Insurance-Building               | 2,117.45          | 0.00                              | 2,117.45                | 3,415.00                | 3,415.00                    | 3,415.00                     | -38%                                               | 2,500.00                      | 18%                                           |
| 000.421.70.430                 | Repairs & Maint-Vehicles & Equip | 9,742.77          | 5,060.76                          | 14,803.53               | 15,000.00               | 20,931.07                   | 20,931.07                    | -29%                                               | 15,000.00                     | 1%                                            |
| 000.421.70.626                 | Fuel                             | 17,558.90         | 7,779.45                          | 25,338.35               | 35,000.00               | 35,000.00                   | 26,000.00                    | -28%                                               | 35,000.00                     | 38%                                           |
| <b>TOTAL POLICE DEPARTMENT</b> |                                  | <b>413,861.54</b> | <b>208,132.72</b>                 | <b>621,994.26</b>       | <b>713,673.35</b>       | <b>724,704.42</b>           | <b>638,451.07</b>            | <b>-14%</b>                                        | <b>727,379.66</b>             | <b>17%</b>                                    |

Budget Notes:

Salary/Wages- Police Chief

The salary for the police chief was set by council ordinance at \$53,800 per year, effective February 1, 2020.

Salary/Wages-Employees

Salaries and wages for all Police Department employees are accounted for in the line item. The 2020-21 budget includes the following:

|                                                               | Annual Salary |
|---------------------------------------------------------------|---------------|
| Assistance Police Chief (PT @35 hrs/wk)                       | 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 245 hrs per wk)  | 191,100.00    |
| Emergency OT not covered by FEMA                              | 2,100.00      |
| Part Time Dispatchers (total coverage of 140 hrs per wk)      | 94,640.00     |
|                                                               | 355,440.00    |

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  
2020 - 2021 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 33.75% for 2020-21. The budget reflects the expenditure accordingly for 2020-21.

**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 2020-21 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 2020-21 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 2020-21 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 2020-21 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 2020-21 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 2020-21 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 2020-21 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  
2020 - 2021 Budget**

**General Fund - Police Department Expenditures**

Budget Notes continued:

**Weapons**

The cost of weapon purchases are captured in this account. The 2020-21 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 2020-21 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 2020-21 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 2020-21 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 2020-21 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 2020-21 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 2020-21 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 2020-21 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 2020-21 reflects the estimated costs of these repairs and maintenance based on historical figures and estimates.

**Fuel**

This includes cost of fuel for police patrol units for the Police Department. The budget for 2020-21 reflects a best estimate based on historical figures, number of patrol units and estimated hours of patrols.

City of Central, Louisiana  
2020 - 2021 Budget  
General Fund - Flood Control

| Account No                          | Account Description          | YTD Feb 2019-20   | Additional Projected thru 2019-20 | Total Projected 2019-20 | Original 2019-20 Budget | Last Amended 2019-20 Budget | Final Amended 2019-20 Budget | % Change 2019-20 Last Amended vs 2019-20 Projected | Adopted Jun-20 2020-21 Budget | % Change 2020-21 Adopted vs 2019-20 Projected |
|-------------------------------------|------------------------------|-------------------|-----------------------------------|-------------------------|-------------------------|-----------------------------|------------------------------|----------------------------------------------------|-------------------------------|-----------------------------------------------|
| 000.425.10.130                      | Maintenance & Small Repairs  | 52,134.81         | 319,719.91                        | 371,854.72              | 500,000.00              | 500,000.00                  | 372,000.00                   | -26%                                               | 0.00                          | -100%                                         |
| 000.425.10.330                      | Consulting & Tech Assistance | 109,929.25        | 32,471.25                         | 142,400.50              | 25,000.00               | 425,000.00                  | 143,000.00                   | -66%                                               | 125,000.00                    | -12%                                          |
| <b>TOTAL HIGHWAYS &amp; STREETS</b> |                              | <b>162,064.06</b> | <b>352,191.16</b>                 | <b>514,255.22</b>       | <b>525,000.00</b>       | <b>925,000.00</b>           | <b>515,000.00</b>            | <b>-44%</b>                                        | <b>125,000.00</b>             | <b>-76%</b>                                   |

**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 & Tech Assistance**

The City of Central will have engineers and other consultants to assist in flood control matters. The budget for 2020-21 reflects estimated expenditures related to future drainage projects and technical assistance.

|                               |                   |
|-------------------------------|-------------------|
| CSRS Master Service Agreement | 125,000.00        |
|                               | -                 |
|                               | <u>125,000.00</u> |

City of Central, Louisiana  
2020 - 2021 Budget  
General Fund - Highways & Street Expenditures

| Account No                          | Account Description      | YTD Feb 2019-20  | Additional Projected thru 2019-20 | Total Projected 2019-20 | Original 2019-20 Budget | Last Amended 2019-20 Budget | Final Amended 2019-20 Budget | % Change 2019-20 Last Amended vs 2019-20 Projected | Adopted Jun-20 2020-21 Budget | % Change 2020-21 Adopted vs 2019-20 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            | 12,117.31        | 5,872.96                          | 17,990.27               | 22,000.00               | 22,000.00                   | 18,200.00                    | -18%                                               | 22,000.00                     | 22%                                           |
| 000.431.60.000                      | Storm/Street Drainage    | 0.00             | 0.00                              | 0.00                    | 0.00                    | 0.00                        | 0.00                         | 0%                                                 | 0.00                          | 0%                                            |
| 000.431.80.000                      | Road Safety Improvements | 0.00             | 0.00                              | 0.00                    | 0.00                    | 0.00                        | 0.00                         | 0%                                                 | 0.00                          | 0%                                            |
| 000.431.80.330                      | Road Studies             | 0.00             | 0.00                              | 0.00                    | 0.00                    | 0.00                        | 0.00                         | 0%                                                 | 0.00                          | 0%                                            |
| 000.431.90.000                      | City/Parish Street Maint | 0.00             | 0.00                              | 0.00                    | 0.00                    | 0.00                        | 0.00                         | 0%                                                 | 0.00                          | 0%                                            |
| <b>TOTAL HIGHWAYS &amp; STREETS</b> |                          | <b>12,117.31</b> | <b>5,872.96</b>                   | <b>17,990.27</b>        | <b>22,000.00</b>        | <b>22,000.00</b>            | <b>18,200.00</b>             | <b>-18%</b>                                        | <b>22,000.00</b>              | <b>22%</b>                                    |

**Budget Notes:**

|                                       |                                                                                                                                                                                                                                                                                                                                             |
|---------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Sidewalks &amp; Crosswalks</b>     | This captures expenditures related to sidewalk and crosswalk projects/repairs in the City of Central. All future projects will be handled through the Capital Outlay and Improvement Fund.                                                                                                                                                  |
| <b>Street Lights</b>                  | The City of Central has street lights for which it is responsible for the utility costs, installation, and repairs and maintenance. The budget for 2020-21 reflects estimated utility and repair costs. Some additional lights are currently planned for installation during 2020-21.                                                       |
| <b>Storm/Street Drainage</b>          | The City of Central captures the costs of design and engineering related storm and street drainage projects not funded from a special revenue fund in this expenditure. Beginning in 2015-16, these projects will be captured in the Capital Outlay & Improvement Fund.                                                                     |
| <b>Road Safety Improvements</b>       | The City of Central had multiple road safety improvement projects in prior fiscal years. The projects were funded by the Curve Safety Grant. Future projects will be captured in the Capital Outlay & Improvement Fund.                                                                                                                     |
| <b>Road Studies</b>                   | The City of Central may periodically incur costs from road studies to determine the feasibility and manner in which improvements to roads can be made. This can include existing and new roadways. Beginning in 2015-16, these costs will be captured in the Capital Outlay & Improvement Fund.                                             |
| <b>City/Parish Street Maintenance</b> | The City/Parish of EBR provides mills to the cities of Baker, Zachary, and Central to provide street maintenance. This expenditure reflects the cost of the street maintenance with those dedicated funds provided by EBR. The costs for these expenditures will be captured in the Capital Outlay & Improvement Fund beginning in 2015-16. |

City of Central, Louisiana  
2020 - 2021 Budget  
General Fund - Sanitation Expenditures

| Account No       | Account Description | YTD Feb 2019-20 | Additional Projected thru 2019-20 | Total Projected 2019-20 | Original 2019-20 Budget | Last Amended 2019-20 Budget | Final Amended 2019-20 Budget | % Change 2019-20 Last Amended vs 2019-20 Projected | Adopted Jun-20 2020-21 Budget | % Change 2020-21 Adopted vs 2019-20 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        | 0.00            | 11,535.00                         | 11,535.00               | 150,000.00              | 150,000.00                  | 11,600.00                    | -92%                                               | 100,000.00                    | 767%                                          |
| TOTAL SANITATION |                     | 0.00            | 11,535.00                         | 11,535.00               | 150,000.00              | 150,000.00                  | 11,600.00                    | -92%                                               | 100,000.00                    | 767%                                          |

**Budget Notes:**

**Sanitation Studies**

The City of Central has developed a Sewer Master Plan. The budget for 2020-21 reflects estimated amounts related to the Sewer Master Plan.

**Weed Control**

The City of Central currently contracts out weed control with Green Seasons. The primary purpose of the contract is to control weed growth within the City of Central. The budget for 2020-21 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  
2020 - 2021 Budget  
General Fund - Welfare Expenditures

| Account No     | Account Description | YTD Feb 2019-20 | Additional Projected thru 2019-20 | Total Projected 2019-20 | Original 2019-20 Budget | Last Amended 2019-20 Budget | Final Amended 2019-20 Budget | % Change 2019-20 Last Amended vs 2019-20 Projected | Adopted Jun-20 2020-21 Budget | % Change 2020-21 Adopted vs 2019-20 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%                                                 | 6,800.00                      | -67%                                          |
| 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%                                                 | 6,800.00                      | -67%                                          |
| 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 2020-21 is estimated at \$1700 per month. The budget for 2020-21 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  
2020 - 2021 Budget  
General Fund - Special Event Expenditures

| Account No                       | Account Description | YTD Feb 2019-20 | Additional Projected thru 2019-20 | Total Projected 2019-20 | Original 2019-20 Budget | Last Amended 2019-20 Budget | Final Amended 2019-20 Budget | % Change 2019-20 Last Amended vs 2019-20 Projected | Adopted Jun-20 2020-21 Budget | % Change 2020-21 Adopted vs 2019-20 Projected |
|----------------------------------|---------------------|-----------------|-----------------------------------|-------------------------|-------------------------|-----------------------------|------------------------------|----------------------------------------------------|-------------------------------|-----------------------------------------------|
| 000.464.40.000                   | Community Events    | 0.00            | 600.00                            | 600.00                  | 15,000.00               | 15,000.00                   | 600.00                       | -96%                                               | 17,500.00                     | 2817%                                         |
| TOTAL SPECIAL EVENT EXPENDITURES |                     | 0.00            | 600.00                            | 600.00                  | 15,000.00               | 15,000.00                   | 600.00                       | -96%                                               | 17,500.00                     | 2817%                                         |
| Budget Notes:                    |                     |                 |                                   |                         |                         |                             |                              |                                                    |                               |                                               |

**Community Events**

The City of Central planning several City events through out the fiscal year. Beginning in 2020-21, the costs associated with these events will be part of the City Services Contract with IBTS. As a result, the Budget for 2020-21 reflects the following costs:

|                         |           |
|-------------------------|-----------|
| 2020 Cooking In Central | 8,500.00  |
| Miscellaneous Events    | 9,000.00  |
|                         | <hr/>     |
|                         | 17,500.00 |

City of Central, Louisiana  
2020 - 2021 Budget

General Fund - Economic Development Expenditures

| Account No                        | Account Description     | YTD Feb 2019-20  | Additional Projected thru 2019-20 | Total Projected 2019-20 | Original 2019-20 Budget | Last Amended 2019-20 Budget | Final Amended 2019-20 Budget | % Change 2019-20 Last Amended vs 2019-20 Projected | Adopted Jun-20 2020-21 Budget | % Change 2020-21 Adopted vs 2019-20 Projected |
|-----------------------------------|-------------------------|------------------|-----------------------------------|-------------------------|-------------------------|-----------------------------|------------------------------|----------------------------------------------------|-------------------------------|-----------------------------------------------|
| 000.464.10.330                    | Consulting Services     | 12,000.00        | 16,000.00                         | 28,000.00               | 50,000.00               | 50,000.00                   | 28,000.00                    | -44%                                               | 48,000.00                     | 71%                                           |
| 000.464.10.540                    | Publicity               | 1,000.00         | 0.00                              | 1,000.00                | 5,000.00                | 5,000.00                    | 1,000.00                     | -80%                                               | 5,000.00                      | 400%                                          |
| 000.464.99.000                    | Miscellaneous           | 0.00             | 0.00                              | 0.00                    | 9,000.00                | 9,000.00                    | 0.00                         | -100%                                              | 9,000.00                      | 0%                                            |
| 000.464.99.001                    | Special Events          | 0.00             | 0.00                              | 0.00                    | 0.00                    | 0.00                        | 0.00                         | 0%                                                 | 10,000.00                     | 0%                                            |
| 000.464.10.350                    | Studies                 | 0.00             | 0.00                              | 0.00                    | 10,000.00               | 10,000.00                   | 0.00                         | -100%                                              | 0.00                          | 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                    | 1,000.00                | 1,000.00                    | 0.00                         | -100%                                              | 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%                                            |
| <b>TOTAL ECONOMIC DEVELOPMENT</b> |                         | <b>13,000.00</b> | <b>16,000.00</b>                  | <b>29,000.00</b>        | <b>75,000.00</b>        | <b>75,000.00</b>            | <b>29,000.00</b>             | <b>-61%</b>                                        | <b>73,000.00</b>              | <b>152%</b>                                   |

**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. Beginning in 2020, the City signed a cooperative endeavor agreement with the City of Central Chamber of Commerce to provide consulting and assistance with economic development. The budget for 2020-21 reflect the cost of the agreement.

**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 publicity is reflected in the 2020-21 budget accordingly.

**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 2020-21 budget reflects estimated cost to be incurred.

**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 is 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 occasionally will have studies done related to Economic Development within the City. The costs associated with Economic Development studies are reflected in the 2020-21 budget.

**Grant Writing Services**

The City currently does not have plans to obtain assistance with Grant writing to obtain grants related to Economic Development. The 2020-21 budget reflects this accordingly.

**Dues & Subscriptions**

The city may obtain subscriptions are incur dues related to Economic Development. The costs associated with Economic Development related dues and subscriptions for 2020-21 have been included accordingly.

**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 is included in the 2020-21 budget.

**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 is included in the 2020-21 budget accordingly.

City of Central, Louisiana  
2020 - 2021 Budget  
General Fund - Fiscal Agent Expenditures

| Account No         | Account Description        | YTD Feb 2019-20 | Additional Projected thru 2019-20 | Total Projected 2019-20 | Original 2019-20 Budget | Last Amended 2019-20 Budget | Final Amended 2019-20 Budget | % Change 2019-20 Last Amended vs 2019-20 Projected | Adopted Jun-20 2020-21 Budget | % Change 2020-21 Adopted vs 2019-20 Projected |
|--------------------|----------------------------|-----------------|-----------------------------------|-------------------------|-------------------------|-----------------------------|------------------------------|----------------------------------------------------|-------------------------------|-----------------------------------------------|
| 000.475.10.005     | Bond Amortization-Discourt | 0.00            | 0.00                              | 0.00                    | 0.00                    | 0.00                        | 0.00                         | 0%                                                 | 0.00                          | 0%                                            |
| 000.475.10.000     | Investment Fees            | 10,814.96       | 11,000.00                         | 21,814.96               | 22,000.00               | 22,000.00                   | 22,000.00                    | -1%                                                | 22,000.00                     | 1%                                            |
| TOTAL FISCAL AGENT |                            | 10,814.96       | 11,000.00                         | 21,814.96               | 22,000.00               | 22,000.00                   | 22,000.00                    | -1%                                                | 22,000.00                     | 1%                                            |

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 2020-21 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  
2020 - 2021 Budget  
General Fund - Intergovernmental Expenditures

| Account No              | Account Description | YTD Feb 2019-20 | Additional Projected thru 2019-20 | Total Projected 2019-20 | Original 2019-20 Budget | Last Amended 2019-20 Budget | Final Amended 2019-20 Budget | % Change 2019-20 Last Amended vs 2019-20 Projected | Adopted Jun-20 2020-21 Budget | % Change 2020-21 Adopted vs 2019-20 Projected |
|-------------------------|---------------------|-----------------|-----------------------------------|-------------------------|-------------------------|-----------------------------|------------------------------|----------------------------------------------------|-------------------------------|-----------------------------------------------|
| 000.480.10.000          | Collection Fees     | 49,955.32       | 23,956.81                         | 73,912.13               | 75,778.95               | 75,778.95                   | 75,778.95                    | -2%                                                | 62,481.57                     | -15%                                          |
| 000.480.80.340          | Animal Control      | 76,293.36       | 38,160.00                         | 114,453.36              | 119,565.00              | 119,565.00                  | 114,500.00                   | -4%                                                | 124,650.00                    | 9%                                            |
| TOTAL INTERGOVERNMENTAL |                     | 126,248.68      | 62,116.81                         | 188,365.49              | 195,343.95              | 195,343.95                  | 190,278.95                   | -4%                                                | 187,131.57                    | -1%                                           |

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 2020-21 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 \$4.64 per resident during 2021. The budget for 2020-21 reflects the fee per the current agreement 2020.

City of Central, Louisiana  
2020 - 2021 Budget  
General Fund - Other Revenues

| Account No                 | Account Description               | YTD Feb 2019-20   | Additional Projected thru 2019-20 | Total Projected 2019-20 | Original 2019-20 Budget | Last Amended 2019-20 Budget | Final Amended 2019-20 Budget | % Change 2019-20 Last Amended vs 2019-20 Projected | Adopted Jun-20 2020-21 Budget | % Change 2020-21 Adopted vs 2019-20 Projected |
|----------------------------|-----------------------------------|-------------------|-----------------------------------|-------------------------|-------------------------|-----------------------------|------------------------------|----------------------------------------------------|-------------------------------|-----------------------------------------------|
| 000.319.30                 | Penalties & Interest-Sales Tax    | 12,431.62         | 6,215.81                          | 18,647.43               | 25,000.00               | 25,000.00                   | 25,000.00                    | -25%                                               | 25,000.00                     | 34%                                           |
| 000.319.60                 | Penalties & Interest-Occ Lic      | 1,232.66          | 3,060.57                          | 4,293.23                | 8,750.00                | 8,750.00                    | 8,750.00                     | -51%                                               | 8,750.00                      | 104%                                          |
| 000.361.30                 | Accreted Discount on Bonds        | 9,011.61          | 8,219.97                          | 17,231.58               | 12,480.00               | 12,480.00                   | 17,230.00                    | 38%                                                | 17,500.00                     | 2%                                            |
| 000.361.40                 | Bond Amortization-Premium         | (10,332.85)       | (8,219.97)                        | (18,552.82)             | (9,992.15)              | (9,992.15)                  | (18,600.00)                  | 86%                                                | (19,000.00)                   | 2%                                            |
| 000.361.00                 | Interest on Checking Account      | 68,936.22         | 35,992.21                         | 104,928.43              | 71,000.00               | 71,000.00                   | 105,000.00                   | 48%                                                | 94,500.00                     | -10%                                          |
| 000.361.10                 | Interest & Dividends on Invest    | 133,028.61        | 71,000.67                         | 204,029.28              | 190,000.00              | 190,000.00                  | 204,500.00                   | 7%                                                 | 184,500.00                    | -10%                                          |
| 000.361.50                 | Unrealized Gain/(Loss) on Invest  | 61,580.88         | 44,367.45                         | 105,948.33              | 41,000.00               | 41,000.00                   | 106,000.00                   | 158%                                               | 95,400.00                     | -10%                                          |
| 000.364.10                 | Contributions/Donations-City      | 0.00              | 0.00                              | 0.00                    | 0.00                    | 0.00                        | 0.00                         | 0%                                                 | 0.00                          | 0%                                            |
| 000.364.20                 | Contributions/Donations-PD        | 3,500.00          | 0.00                              | 3,500.00                | 0.00                    | 3,500.00                    | 3,500.00                     | 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%                                            |
| 00.370.00                  | Insurance Proceeds                | 24,556.83         | 0.00                              | 24,556.83               | 0.00                    | 25,385.00                   | 25,385.00                    | -3%                                                | 0.00                          | -100%                                         |
| 000.370.20                 | Gain on Disposal of Asset - PD    | 10,482.00         | 2,000.00                          | 12,482.00               | 0.00                    | 10,482.00                   | 12,482.00                    | 19%                                                | 0.00                          | -100%                                         |
| 000.380.00                 | Miscellaneous Revenue             | 1,068.30          | 918.06                            | 1,986.36                | 500.00                  | 500.00                      | 2,000.00                     | 297%                                               | 500.00                        | -75%                                          |
| 000.391.10                 | Transfer from ESDLRIM             | -                 | 0.00                              | 0.00                    | 0.00                    | 0.00                        | 0.00                         | 0%                                                 | 0.00                          | 0%                                            |
| 000.390.20                 | Other Financing Sources-Half Cent | 0.00              | 0.00                              | 0.00                    | 0.00                    | 0.00                        | 0.00                         | 0%                                                 | 0.00                          | 0%                                            |
| <b>TOTAL OTHER REVENUE</b> |                                   | <b>315,495.88</b> | <b>163,554.77</b>                 | <b>479,050.65</b>       | <b>338,737.85</b>       | <b>378,104.85</b>           | <b>491,247.00</b>            | <b>27%</b>                                         | <b>407,150.00</b>             | <b>-15%</b>                                   |
| <b>Budget Notes:</b>       |                                   |                   |                                   |                         |                         |                             |                              |                                                    |                               |                                               |

## City of Central, Louisiana

### 2020 - 2021 Budget

#### General Fund - Other Revenues

##### Budget Notes:

|                                             |                                                                                                                                                                                                                                                                                                    |
|---------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Penalties &amp; Interest-Sales Tax</b>   | Business that are required to charge and collect sales tax are assessed penalties and interest if sales tax returns and payments are filed and paid late. The budget for 2020-21 reflects a best estimate based on historical figures.                                                             |
| <b>Penalties &amp; Interest-Occ License</b> | Business filing/paying annual occupational license tax late are assessed penalties and interest on the amount due. The budget for 2020-21 reflects a best estimate based on historical figures.                                                                                                    |
| <b>Bond Amortization-Discount</b>           | The City of Central may purchase bonds at a discount from time to time when investing funds. This reflects the required amortization of those discounts. The 2020-21 budget reflects an estimate of the bond amortization.                                                                         |
| <b>Investment Earnings</b>                  | The City of Central maintains various investments with Whitney Bank which earn interest and dividends. Those earnings are reflected in this line item and the 2020-21 budget reflects a best estimate based on current investments with Whitney Bank. Earnings include the change in market value. |
| <b>Contributions/Donations-City</b>         | Periodically the City of Central may receive donated items and services. In 2020-21, the City of Central does not expect to receive any donated items and services. The budget for 2020-21 reflects this accordingly.                                                                              |
| <b>Contributions/Donations-PD</b>           | Periodically the Police Department may receive donated items and services. In 2020-21, the Police Department does not expect to receive any donated items or services. The budget for 2020-21 reflects this accordingly.                                                                           |
| <b>Miscellaneous Revenue</b>                | 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 2020-21 reflects a best estimate base on historical figures.                                                                   |
| <b>Other Financing Sources-Half Cent</b>    | 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  
2020 - 2021 Budget  
General Fund - Other Expenditures

| Account No                      | Account Description       | YTD Feb 2019-20     | Additional Projected thru 2019-20 | Total Projected 2019-20 | Original 2019-20 Budget | Last Amended 2019-20 Budget | Final Amended 2019-20 Budget | % Change 2019-20 Last Amended vs 2019-20 Projected | Adopted Jun-20 2020-21 Budget | % Change 2020-21 Adopted vs 2019-20 Projected |
|---------------------------------|---------------------------|---------------------|-----------------------------------|-------------------------|-------------------------|-----------------------------|------------------------------|----------------------------------------------------|-------------------------------|-----------------------------------------------|
| 000.410.00.741                  | Equipment-City            | 4,993.80            | 22,325.70                         | 27,319.50               | 8,000.00                | 26,438.00                   | 27,400.00                    | 3%                                                 | 17,000.00                     | -38%                                          |
| 000.410.00.743                  | Furniture & Fixtures-City | 0.00                | 0.00                              | 0.00                    | 1,000.00                | 1,000.00                    | 0.00                         | -100%                                              | 1,000.00                      | 0%                                            |
| 000.410.00.000                  | Software-City Hall        | 4,031.00            | 0.00                              | 4,031.00                | 8,000.00                | 8,000.00                    | 4,040.00                     | -50%                                               | 1,000.00                      | -75%                                          |
| 000.421.05.000                  | Software-PD               | 4,860.00            | 0.00                              | 4,860.00                | 3,900.00                | 4,900.00                    | 4,900.00                     | -1%                                                | 4,000.00                      | 0%                                            |
| 000.421.05.741                  | Equipment-PD              | 11,761.35           | 81,630.48                         | 93,391.83               | 17,240.00               | 17,240.00                   | 93,400.00                    | 442%                                               | 25,500.00                     | 0%                                            |
| 000.421.70.742                  | Vehicles-PD               | 63,500.33           | 1,290.00                          | 64,790.33               | 35,369.68               | 63,823.61                   | 64,800.00                    | 2%                                                 | 12,950.00                     | -80%                                          |
| 000.421.05.743                  | Furniture & Fixtures-PD   | 3,500.00            | 1,988.00                          | 5,488.00                | 0.00                    | 3,500.00                    | 5,500.00                     | 57%                                                | 0.00                          | -100%                                         |
| 000.421.70.745                  | Donation of PD Vehicle    | 482.00              | 0.00                              | 482.00                  | 0.00                    | 482.00                      | 482.00                       | 0%                                                 | 0.00                          | -100%                                         |
| 000.491.11.100                  | Transfer to ESDLRIM Fund  | 2,470,000.00        | 0.00                              | 2,470,000.00            | 0.00                    | 2,470,000.00                | 2,470,000.00                 | 0%                                                 | 0.00                          | -100%                                         |
| 000.491.21.200                  | Transfer to CO&I Fund     | 4,207,000.00        | 0.00                              | 4,207,000.00            | 88,000.00               | 4,207,000.00                | 4,207,000.00                 | 0%                                                 | 0.00                          | -100%                                         |
| 000.499.99.000                  | Miscellaneous Expenditure | 0.00                | 0.00                              | 0.00                    | 0.00                    | 0.00                        | 0.00                         | 0%                                                 | 0.00                          | 0%                                            |
| <b>TOTAL OTHER EXPENDITURES</b> |                           | <b>6,770,128.48</b> | <b>107,234.18</b>                 | <b>6,877,362.66</b>     | <b>161,509.68</b>       | <b>6,802,383.61</b>         | <b>6,877,522.00</b>          | <b>1%</b>                                          | <b>61,450.00</b>              | <b>-99%</b>                                   |

**Budget Notes:**

**Equipment-City** Equipment purchased by City Hall to be used in the operations of the City of Central. The 2020-21 budget reflects the purchase of traffic equipment of \$12,000 to be funded through a LGAP grant and \$5,000 for miscellaneous equipment purchases 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 2020-21.

**Software-City** The City of Central will purchase Traffic software of \$4000 and other miscellaneous software of \$4000 and is reflected in the 2020-21 budget.

**City of Central, Louisiana**  
**2020 - 2021 Budget**  
**General Fund - Other Expenditures**

**Budget Notes:**

|                                    |                                                                                                                                                                                                   |    |           |
|------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|-----------|
| <b>Software-Police Department</b>  | The City of Central Police Department may be required to purchase/upgrade software used for law enforcement. In 2020-21, the Police Department plans to renew Omnix software at a cost of \$4000. |    |           |
| <b>Equipment-Police Department</b> | Equipment purchased by the Police Department to be used for law enforcement activities. The budget for 2020-21 reflects purchases of equipment.                                                   |    |           |
|                                    |                                                                                                                                                                                                   | 15 | 10,896.00 |
|                                    | Laptop Lease                                                                                                                                                                                      |    | 14,604.00 |
|                                    | Miscellaneous                                                                                                                                                                                     |    | 25,500.00 |
| <b>Vehicles-Police Department</b>  | This budget item reflects vehicle purchases by capital lease for the City of Central Police Department for 2020-21.                                                                               |    |           |
|                                    | Chevy Silverado Truck (5yr Capital Lease) Final pymt 10/2021                                                                                                                                      | 2  | 12,903.56 |
|                                    |                                                                                                                                                                                                   |    | 12,903.56 |
| <b>Furniture &amp; Fixtures-PD</b> | This budget item reflects Furniture & Fixtures purchases for 2020-21 related to the Police Department.                                                                                            |    |           |
| <b>Transfer to CO &amp; I Fund</b> | This reflects transfers to the Capital Outlay and Improvement Fund.                                                                                                                               |    |           |

**City of Central, Louisiana**  
**2020 - 2021 Budget**  
**General Fund - Police Department Supplemental Summary**

| Description                                        | Final Amended<br>2019-20 Budget | Adopted<br>Jun-20<br>2020-21 Budget |
|----------------------------------------------------|---------------------------------|-------------------------------------|
| <b><u>REVENUES:</u></b>                            |                                 |                                     |
| Crash Report Fees                                  | 7,500.00                        | 7,500.00                            |
| Grants - Police Department                         | 0.00                            | 0.00                                |
| <b>TOTAL REVENUES</b>                              | <b>7,500.00</b>                 | <b>7,500.00</b>                     |
| <b><u>EXPENDITURES:</u></b>                        |                                 |                                     |
| Salary/Wages-Police Chief                          | 37,875.00                       | 53,800.00                           |
| Salary/Wages-Employees                             | 310,000.00                      | 355,440.00                          |
| Payroll Taxes                                      | 29,100.00                       | 33,339.66                           |
| Retirement Plan                                    | 0.00                            | 0.00                                |
| Insurance-Worker's Comp                            | 26,080.00                       | 28,000.00                           |
| Utilities                                          | 5,000.00                        | 6,000.00                            |
| Rent                                               | 0.00                            | 0.00                                |
| Insurance-Liability                                | 20,100.00                       | 17,900.00                           |
| Telephone                                          | 5,600.00                        | 6,000.00                            |
| Internet Services                                  | 10,200.00                       | 12,000.00                           |
| General Supplies & Office Expense                  | 9,300.00                        | 8,500.00                            |
| Insurance - Vehicles                               | 21,500.00                       | 22,900.00                           |
| Small Equipment                                    | 10,000.00                       | 10,000.00                           |
| Weapons                                            | 6,650.00                        | 4,000.00                            |
| Extra Duty Labor                                   | 66,000.00                       | 85,000.00                           |
| Law Enforcement Supplies                           | 6,000.00                        | 6,000.00                            |
| Uniforms                                           | 8,000.00                        | 8,000.00                            |
| Vests                                              | 2,500.00                        | 3,000.00                            |
| Education & Conferences                            | 5,200.00                        | 10,000.00                           |
| Computer Repairs & Maintenance                     | 2,000.00                        | 2,000.00                            |
| Repairs & Maintenance-Building                     | 7,000.00                        | 3,000.00                            |
| Insurance-Building                                 | 3,415.00                        | 2,500.00                            |
| Repairs & Maintenance-Vehicles & Equip             | 20,931.07                       | 15,000.00                           |
| Fuel                                               | 26,000.00                       | 35,000.00                           |
| <b>TOTAL EXPENDITURES</b>                          | <b>638,451.07</b>               | <b>727,379.66</b>                   |
| Other Revenues-Contributions                       | 3,500.00                        | 0.00                                |
| Other Revenues-Insurance Proceeds                  | 25,385.00                       | 0.00                                |
| Other Revenues - Gain/(Loss) on Disposal           | 12,482.00                       | 0.00                                |
| Other Expenditures - Software                      | (4,900.00)                      | (4,000.00)                          |
| Other Expenditures - Equipment                     | (93,400.00)                     | (25,500.00)                         |
| Other Expenditures - Furniture & Fixtures          | (5,500.00)                      | 0.00                                |
| Other Expenditures - Vehicles                      | (64,800.00)                     | (12,950.00)                         |
| Other Expenditures - Donation of Vehicles          | (482.00)                        | 0.00                                |
| Transfer to Capital Outlay for Building Renovation | 0.00                            | 0.00                                |
| <b>TOTAL OTHER REVENUES &amp; EXPENDITURES</b>     | <b>(127,715.00)</b>             | <b>(42,450.00)</b>                  |
| <b>INCREASE/(DECREASE) IN FUND BALANCE</b>         | <b>\$ (758,666.07)</b>          | <b>\$ (762,329.66)</b>              |

City of Central, Louisiana

2020 - 2021 Budget

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

| Description                                    | Final<br>Amended<br>2019-20 Budget | Adopted<br>Jun-20<br>2020-21 Budget |
|------------------------------------------------|------------------------------------|-------------------------------------|
| <b><u>REVENUES:</u></b>                        |                                    |                                     |
| Charges for Services                           | 1,581,000.00                       | 1,581,000.00                        |
| <b>TOTAL REVENUES</b>                          | <b>1,581,000.00</b>                | <b>1,581,000.00</b>                 |
| <b><u>EXPENDITURES:</u></b>                    |                                    |                                     |
| Emergency                                      | 13,500.00                          | 30,000.00                           |
| Drainage                                       | 0.00                               | 800,000.00                          |
| Road Repair/Maintenance                        | 0.00                               | 0.00                                |
| <b>TOTAL EXPENDITURES</b>                      | <b>13,500.00</b>                   | <b>830,000.00</b>                   |
| Other Revenues                                 | 3,469,550.00                       | 267,125.00                          |
| Other Expenditures                             | 264,520.00                         | 15,000.00                           |
| <b>TOTAL OTHER REVENUES &amp; EXPENDITURES</b> | <b>3,205,030.00</b>                | <b>252,125.00</b>                   |
| <b>INCREASE/(DECREASE) IN FUND BALANCE</b>     | <b>\$ 4,772,530.00</b>             | <b>\$ 1,003,125.00</b>              |
| BEGINNING FUND BALANCE                         | 7,692,089.90                       | 12,464,619.90                       |
| <b>ENDING FUND BALANCE</b>                     | <b>\$ 12,464,619.90</b>            | <b>\$ 13,467,744.90</b>             |

City of Central, Louisiana

2020 - 2021 Budget

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

| Description                                   | Final<br>Amended<br>2019-20 Budget | Adopted<br>Jun-20<br>2020-21 Budget |
|-----------------------------------------------|------------------------------------|-------------------------------------|
| <b><u>Committed Fund Balance</u></b>          |                                    |                                     |
| <i>Beginning Balance</i>                      |                                    |                                     |
| Emergency (35%)                               | 4,357,130.16                       | 6,404,412.66                        |
| Drainage (35%)                                | 177,562.68                         | 1,681,675.18                        |
| Road Repair/Maintenance (30%)                 | 3,157,397.06                       | 4,378,532.06                        |
| <i>Total Beginning Committed Fund Balance</i> | 7,692,089.90                       | 12,464,619.90                       |
| Tax Revenues Received                         | 5,050,550.00                       | 1,848,125.00                        |
| Expenditures                                  | (278,020.00)                       | (845,000.00)                        |
|                                               | 4,772,530.00                       | 1,003,125.00                        |
| <i>Ending Balance</i>                         |                                    |                                     |
| Emergency (25%)                               | 6,404,412.66                       | 6,832,693.91                        |
| Drainage (50%)                                | 1,681,675.18                       | 1,798,237.68                        |
| Road Repair/Maintenance (25%)                 | 4,378,532.06                       | 4,836,813.31                        |
| <b>TOTAL ENDING COMMITTED FUND BALANCE</b>    | <b>12,464,619.90</b>               | <b>13,467,744.90</b>                |

City of Central, Louisiana  
2020 - 2021 Budget

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

| Account No                | Account Description           | YTD Feb 2019-20   | Additional Projected thru 2019-20 | Total Projected 2019-20 | Original 2019-20 Budget | Last Amended 2019-20 Budget | Final Amended 2019-20 Budget | % Change 2019-20 Last Amended vs 2019-20 Projected | Adopted Jun-20 2020-21 Budget | % Change 2020-21 Adopted vs 2019-20 Projected |
|---------------------------|-------------------------------|-------------------|-----------------------------------|-------------------------|-------------------------|-----------------------------|------------------------------|----------------------------------------------------|-------------------------------|-----------------------------------------------|
| 110.318.20                | Emergency (25%)               | 224,895.99        | 170,000.00                        | 394,895.99              | 581,255.00              | 415,185.75                  | 395,250.00                   | -5%                                                | 395,250.00                    | 0%                                            |
| 110.318.21                | Drainage (50%)                | 449,791.99        | 341,324.00                        | 791,115.99              | 581,255.00              | 830,371.50                  | 790,500.00                   | -5%                                                | 790,500.00                    | 0%                                            |
| 110.318.22                | Road Repair/Maintenance (25%) | 224,895.99        | 170,000.00                        | 394,895.99              | 498,233.00              | 415,185.75                  | 395,250.00                   | -5%                                                | 395,250.00                    | 0%                                            |
| <b>TOTAL TAX REVENUES</b> |                               | <b>899,583.97</b> | <b>681,324.00</b>                 | <b>1,580,907.97</b>     | <b>1,660,743.00</b>     | <b>1,660,743.00</b>         | <b>1,581,000.00</b>          | <b>-5%</b>                                         | <b>1,581,000.00</b>           | <b>0%</b>                                     |

**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 25% 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 2020-21 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 50% of these funds to be dedicated to covering costs associated with drainage projects within the City of Central. The 2020-21 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 25% 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 2020-21 Budget reflects a best estimate of fees to be collected based on historical figures.

City of Central, Louisiana  
2020 - 2021 Budget

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

| Account No         | Account Description     | YTD Feb 2019-20 | Additional Projected thru 2019-20 | Total Projected 2019-20 | Original 2019-20 Budget | Last Amended 2019-20 Budget | Final Amended 2019-20 Budget | % Change 2019-20 Last Amended vs 2019-20 Projected | Adopted Jun-20 2020-21 Budget | % Change 2020-21 Adopted vs 2019-20 Projected |
|--------------------|-------------------------|-----------------|-----------------------------------|-------------------------|-------------------------|-----------------------------|------------------------------|----------------------------------------------------|-------------------------------|-----------------------------------------------|
| 110.431.99.000     | Emergency               | 10,404.42       | 3,000.00                          | 13,404.42               | 65,000.00               | 65,000.00                   | 13,500.00                    | -79%                                               | 30,000.00                     | 124%                                          |
| 110.431.60.000     | Drainage                | 22,838.50       | (22,838.50)                       | 0.00                    | 310,000.00              | 310,000.00                  | 0.00                         | -100%                                              | 800,000.00                    | 0%                                            |
| 110.431.10.000     | Road Repair/Maintenance | 0.00            | 0.00                              | 0.00                    | 0.00                    | 0.00                        | 0.00                         | 0%                                                 | 0.00                          | 0%                                            |
| TOTAL EXPENDITURES |                         | 33,242.92       | (19,838.50)                       | 13,404.42               | 375,000.00              | 375,000.00                  | 13,500.00                    | -96%                                               | 830,000.00                    | 6092%                                         |
| 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 2020-21 currently reflects 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  
2020 - 2021 Budget  
Emergency Services, Drainage, & Local Road Improvement & Maintenance Fund-Other Revenues & Expenditures

| Account No                      | Account Description              | YTD Feb 2019-20     | Additional Projected thru 2019-20 | Total Projected 2019-20 | Original 2019-20 Budget | Last Amended 2019-20 Budget | Final Amended 2019-20 Budget | % Change 2019-20 Last Amended vs 2019-20 Projected | Adopted Jun-20 2020-21 Budget | % Change 2020-21 Adopted vs 2019-20 Projected |
|---------------------------------|----------------------------------|---------------------|-----------------------------------|-------------------------|-------------------------|-----------------------------|------------------------------|----------------------------------------------------|-------------------------------|-----------------------------------------------|
| <b>Other Revenues:</b>          |                                  |                     |                                   |                         |                         |                             |                              |                                                    |                               |                                               |
| 110.331.20                      | Grants - Federal                 | 55,971.59           | 646,024.51                        | 701,996.10              | 0.00                    | 0.00                        | 702,000.00                   | 0%                                                 | 0.00                          | -100%                                         |
| 110.361.40                      | Bond Amortization-Premium        | (10,688.85)         | (6,333.56)                        | (17,022.41)             | (20,090.00)             | (20,090.00)                 | (17,700.00)                  | -15%                                               | (18,000.00)                   | 6%                                            |
| 110.361.30                      | Accreted Discount on Bonds       | 6,118.39            | 2,850.02                          | 8,968.41                | 19,000.00               | 19,000.00                   | 9,000.00                     | -53%                                               | 9,500.00                      | 6%                                            |
| 110.361.00                      | Interest on Checking Acct        | 0.00                | 0.00                              | 0.00                    | 0.00                    | 0.00                        | 0.00                         | 0%                                                 | 0.00                          | 0%                                            |
| 110.361.10                      | Interest & Dividends on Invest   | 114,801.60          | 61,418.34                         | 176,219.94              | 160,000.00              | 160,000.00                  | 176,250.00                   | 10%                                                | 158,625.00                    | -10%                                          |
| 110.361.50                      | Unrealized Gain/(Loss) on Invest | 52,446.62           | 77,331.15                         | 129,777.77              | 38,000.00               | 38,000.00                   | 130,000.00                   | 242%                                               | 117,000.00                    | -10%                                          |
| 110.391.00.100                  | Transfer from General Fund       | 2,470,000.00        | 0.00                              | 2,470,000.00            | 0.00                    | 2,470,000.00                | 2,470,000.00                 | 0%                                                 | 0.00                          | -100%                                         |
| <b>TOTAL OTHER REVENUES</b>     |                                  | <b>2,688,649.35</b> | <b>781,290.46</b>                 | <b>3,469,939.81</b>     | <b>196,910.00</b>       | <b>2,666,910.00</b>         | <b>3,469,550.00</b>          | <b>30%</b>                                         | <b>267,125.00</b>             | <b>-92%</b>                                   |
| <b>Other Expenditures:</b>      |                                  |                     |                                   |                         |                         |                             |                              |                                                    |                               |                                               |
| 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                  | 7,235.91            | 7,300.00                          | 14,535.91               | 15,000.00               | 15,000.00                   | 14,600.00                    | -3%                                                | 15,000.00                     | 3%                                            |
| 110.491.21.200                  | Transfer to General Fund         | 0.00                | 0.00                              | 0.00                    | 0.00                    | 0.00                        | 0.00                         | 0%                                                 | 0.00                          | 0%                                            |
| 110.491.21.100                  | Transfer to CO&I Fund-Drainage   | 0.00                | 0.00                              | 0.00                    | 0.00                    | 0.00                        | 249,920.00                   | 0%                                                 | 0.00                          | 0%                                            |
| 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%                                            |
| <b>TOTAL OTHER EXPENDITURES</b> |                                  | <b>7,235.91</b>     | <b>7,300.00</b>                   | <b>14,535.91</b>        | <b>15,202.00</b>        | <b>15,202.00</b>            | <b>264,520.00</b>            | <b>-4%</b>                                         | <b>15,000.00</b>              | <b>3%</b>                                     |
| <b>Budget Notes:</b>            |                                  |                     |                                   |                         |                         |                             |                              |                                                    |                               |                                               |

**City of Central, Louisiana**  
**2020 - 2021 Budget**  
**Emergency Services, Drainage, & Local Road Improvement & Maintenance Fund-Other Revenues & Expenditures**

|                                            |                                                                                                                                                                                                                                                                |
|--------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Bond Amortization-Premium</b>           | The City of Central may purchase bonds at a premium from time to time when investing funds. This reflects the required amortization of those premiums. The 2020-21 budget reflects an estimate of the bond amortization.                                       |
| <b>Budget Notes:</b>                       |                                                                                                                                                                                                                                                                |
| <b>Investment Earnings</b>                 | The City of Central maintains various investments with Whitney Bank which earn interest and dividends. Those earnings are reflected in this line item and the 2020-21 Budget reflects a best estimate based on current investments with Whitney Bank.          |
| <b>Bond Amortization-Discount</b>          | The City of Central may purchase bonds at a discount from time to time when investing funds. This reflects the required amortization of those discounts. The 2020-21 budget reflects an estimate of the bond amortization.                                     |
| <b>Investment Fees</b>                     | 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 2020-21 Budget reflects a best estimate based on the current investments held and future additional investments. |
| <b>Transfer to CO&amp;I Fund-Drainage</b>  | This reflects transfers to the Capital Outlay & Improvement Fund for various drainage projects. The transfer for 2020-21 currently does not reflect any drainage project estimated costs.                                                                      |
| <b>Transfer to CO&amp;I Fund-Rep/Maint</b> | This reflects transfers to the Capital Outlay & Improvement Fund for various Road Repair/Maintenance projects. The transfer for 2020-21 reflects estimated costs for projects.                                                                                 |

City of Central, Louisiana  
2020 - 2021 Budget  
Half Cent Sales Tax Special Revenue Fund - Summary

| Description                                    | Final<br>Amended<br>2019-20 Budget | Adopted<br>Jun-20<br>2020-21 Budget |
|------------------------------------------------|------------------------------------|-------------------------------------|
| <b><u>REVENUES:</u></b>                        |                                    |                                     |
| Tax Revenues                                   | 1,275,413.70                       | 1,227,776.84                        |
| <b>TOTAL REVENUES</b>                          | <b>1,275,413.70</b>                | <b>1,227,776.84</b>                 |
| <b><u>EXPENDITURES:</u></b>                    |                                    |                                     |
| Roadway & Streets                              | 0.00                               | 5,000.00                            |
| Intergovernmental                              | 9,700.00                           | 12,646.10                           |
| <b>TOTAL EXPENDITURES</b>                      | <b>9,700.00</b>                    | <b>17,646.10</b>                    |
| Other Revenues                                 | 221,800.00                         | 200,827.50                          |
| Other Expenditures                             | 1,276,300.00                       | 112,500.00                          |
| <b>TOTAL OTHER REVENUES &amp; EXPENDITURES</b> | <b>(1,054,500.00)</b>              | <b>88,327.50</b>                    |
| <b>INCREASE/(DECREASE) IN FUND BALANCE</b>     | <b>\$ 211,213.70</b>               | <b>\$ 1,298,458.24</b>              |
| BEGINNING FUND BALANCE                         | 7,976,310.98                       | 8,187,524.68                        |
| <b>ENDING FUND BALANCE</b>                     | <b>\$ 8,187,524.68</b>             | <b>\$ 9,485,982.92</b>              |

City of Central, Louisiana  
2020 - 2021 Budget  
Half Cent Sales Tax Special Revenue Fund - Fund Balance

| Description                                    | Final<br>Amended<br>2019-20 Budget | Adopted<br>Jun-20<br>2020-21 Budget |
|------------------------------------------------|------------------------------------|-------------------------------------|
| <b><u>Restricted Fund Balance</u></b>          |                                    |                                     |
| Beginning Balance                              |                                    |                                     |
| Construction (70%)                             | 6,420,601.16                       | 7,300,587.65                        |
| Rehab (27%)                                    | 1,199,637.25                       | 534,001.75                          |
| Beautification (3%)                            | 356,072.57                         | 332,276.73                          |
| <i>Total Beginning Restricted Fund Balance</i> | 7,976,310.98                       | 8,166,866.13                        |
| Tax Revenues Received                          | 1,497,213.70                       | 1,428,604.34                        |
| Expenditures                                   | (1,286,000.00)                     | (130,146.10)                        |
| Net Change in Fund Balance                     | 211,213.70                         | 1,298,458.24                        |
| Ending Balance                                 |                                    |                                     |
| Construction (70%)                             | 7,300,587.65                       | 8,283,008.56                        |
| Rehab (27%)                                    | 534,001.75                         | 812,745.54                          |
| Beautification (3%)                            | 332,276.73                         | 332,547.17                          |
| <b>TOTAL ENDING RESTRICTED FUND BALANCE</b>    | <b>8,166,866.13</b>                | <b>9,428,301.27</b>                 |

City of Central, Louisiana  
2020 - 2021 Budget  
Half Cent Sales Tax/Roadway Fund - Tax Revenues

| Account No                | Account Description          | YTD Feb 2019-20   | Additional Projected thru 2019-20 | Total Projected 2019-20 | Original 2019-20 Budget | Last Amended 2019-20 Budget | Final Amended 2019-20 Budget | % Change 2019-20 Last Amended vs 2019-20 Projected | Adopted Jun-20 2020-21 Budget | % Change 2020-21 Adopted vs 2019-20 Projected |
|---------------------------|------------------------------|-------------------|-----------------------------------|-------------------------|-------------------------|-----------------------------|------------------------------|----------------------------------------------------|-------------------------------|-----------------------------------------------|
| 120.313.11                | Construction (70%)           | 610,677.82        | 294,000.00                        | 904,677.82              | 909,096.49              | 909,096.49                  | 909,096.49                   | 0%                                                 | 859,443.93                    | -5%                                           |
| 120.313.12                | Rehab (27%)                  | 235,547.17        | 113,200.00                        | 348,747.17              | 350,445.50              | 350,445.50                  | 350,445.50                   | 0%                                                 | 331,309.81                    | -5%                                           |
| 120.313.13                | Beautification (3%)          | 26,171.68         | 12,800.00                         | 38,971.68               | 39,167.30               | 39,167.30                   | 39,167.30                    | 0%                                                 | 37,023.10                     | -5%                                           |
| 120.416.30.360            | Refund on Sales Tax          | (18,508.75)       | 0.00                              | (18,508.75)             | 0.00                    | 0.00                        | (18,508.75)                  | 0%                                                 | 0.00                          | -100%                                         |
| 120.416.30.365            | Interest on Sales Tax Refund | (4,786.84)        | 0.00                              | (4,786.84)              | 0.00                    | 0.00                        | (4,786.84)                   | 0%                                                 | 0.00                          | -100%                                         |
| <b>TOTAL TAX REVENUES</b> |                              | <b>849,101.08</b> | <b>420,000.00</b>                 | <b>1,269,101.08</b>     | <b>1,298,709.29</b>     | <b>1,298,709.29</b>         | <b>1,275,413.70</b>          | <b>-2%</b>                                         | <b>1,227,776.84</b>           | <b>-3%</b>                                    |

Budget Notes:

- Construction**  
The City of Central receives 0.5% of the 6.0% 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 2020-21 Budget reflects estimated taxes to be collected related to this sales tax assessment.
- Rehab**  
The City of Central receives 0.5% of the 6.0% 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 2020-21 Budget reflects estimated taxes to be collected related to this sales tax assessment.
- Beautification**  
The City of Central receives 0.5% of the 6.0% 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 2020-21 Budget reflects estimated taxes to be collected related to the sales tax assessment.

City of Central, Louisiana  
2020 - 2021 Budget  
Half Cent Sales Tax/Roadway Fund-Expenditures

| Account No                | Account Description  | YTD Feb 2019-20 | Additional Projected thru 2019-20 | Total Projected 2019-20 | Original 2019-20 Budget | Last Amended 2019-20 Budget | Final Amended 2019-20 Budget | % Change 2019-20 Last Amended vs 2019-20 Projected | Adopted Jun-20 2020-21 Budget | % Change 2020-21 Adopted vs 2019-20 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%                                                 | 5,000.00                      | 0%                                            |
| 120.480.10.000            | Collection Fees-EBRP | 6,010.45        | 2,626.00                          | 9,636.45                | 13,376.71               | 13,376.71                   | 9,700.00                     | -28%                                               | 12,646.10                     | 31%                                           |
| <b>TOTAL EXPENDITURES</b> |                      | <b>6,010.45</b> | <b>2,626.00</b>                   | <b>9,636.45</b>         | <b>13,376.71</b>        | <b>13,376.71</b>            | <b>9,700.00</b>              | <b>-28%</b>                                        | <b>17,646.10</b>              | <b>83%</b>                                    |

**Budget Notes:**

|                             |                                                                                                                                                                                                                                                                                                                                                                                                                                          |
|-----------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Construction</b>         | The City of Central will plan roadway and street construction projects as funds become available related to the Green Light Plan that was passed by voters. All of these costs for construction projects have been transferred to the Capital Outlay & Improvement Fund                                                                                                                                                                  |
| <b>Rehab</b>                | The City of Central will plan rehab, repairs and resurfacing projects for roadways and street within the City of Central as funds become available related to the Green Light Plan that was passed by voters. All of these costs are being transferred to the Capital Outlay & Improvements Fund.                                                                                                                                        |
| <b>Beautification</b>       | The City of Central will plan beautification projects such as tree planting and flower bed along with sidewalk projects within the City of Central as funds become available related to the Green Light Plan that was passed by voters. All of the costs for beautification projects that are large in nature will be transferred to the Capital Outlay and Improvement Fund. Expenditures related to maintenance will be budgeted here. |
| <b>Collection Fees-EBRP</b> | EBRP collects sales tax revenue on the behalf of the City of Central and as a result charge the City of Central a collection fee of approximately 1.03%. The Budget for 2020-21 reflects an estimate of the fees based on estimated tax collections.                                                                                                                                                                                     |

City of Central, Louisiana  
2020 - 2021 Budget  
Half Cent Sales Tax/Roadway Fund-Other Revenues & Expenditures

| Account No                      | Account Description                  | YTD Feb 2019-20     | Additional Projected thru 2019-20 | Total Projected 2019-20 | Original 2019-20 Budget | Last Amended 2019-20 Budget | Final Amended 2019-20 Budget | % Change 2019-20 Last Amended vs 2019-20 Projected | Adopted Jun-20 2020-21 Budget | % Change 2020-21 Adopted vs 2019-20 Projected |
|---------------------------------|--------------------------------------|---------------------|-----------------------------------|-------------------------|-------------------------|-----------------------------|------------------------------|----------------------------------------------------|-------------------------------|-----------------------------------------------|
| <b>Other Revenues:</b>          |                                      |                     |                                   |                         |                         |                             |                              |                                                    |                               |                                               |
| 120.319.30                      | Penalties & Interest-Sales Tax       | 3,110.95            | 1,555.48                          | 4,666.43                | 6,406.25                | 6,406.25                    | 4,700.00                     | -27%                                               | 4,817.50                      | 3%                                            |
| 120.361.40                      | Bond Amortization - Premium          | (6,506.39)          | (5,425.82)                        | (11,932.21)             | (13,880.00)             | (13,880.00)                 | (12,000.00)                  | -14%                                               | (12,500.00)                   | 5%                                            |
| 120.361.30                      | Accreted Discounts on Bonds          | 6,932.66            | 3,176.31                          | 10,108.97               | 14,000.00               | 14,000.00                   | 10,200.00                    | -28%                                               | 11,500.00                     | 14%                                           |
| 120.361.00                      | Interest on Checking Account         | 0.00                | 0.00                              | 0.00                    | 0.00                    | 0.00                        | 0.00                         | 0%                                                 | 0.00                          | 0%                                            |
| 120.361.10                      | Interest & Dividends on Invest       | 90,775.90           | 47,372.54                         | 138,148.44              | 128,000.00              | 128,000.00                  | 138,200.00                   | 8%                                                 | 124,380.00                    | -10%                                          |
| 120.361.50                      | Unrealized Gain/(Loss) on Invest     | 50,081.18           | 30,532.60                         | 80,613.78               | 45,000.00               | 45,000.00                   | 80,700.00                    | 79%                                                | 72,630.00                     | -10%                                          |
| <b>TOTAL OTHER REVENUES</b>     |                                      | <b>144,394.30</b>   | <b>77,211.11</b>                  | <b>221,605.41</b>       | <b>179,526.25</b>       | <b>179,526.25</b>           | <b>221,800.00</b>            | <b>23%</b>                                         | <b>200,827.50</b>             | <b>-9%</b>                                    |
| <b>Other Expenditures:</b>      |                                      |                     |                                   |                         |                         |                             |                              |                                                    |                               |                                               |
| 120.475.10.005                  | Bond Amortization - Discount         | 0.00                | 0.00                              | 0.00                    | 0.00                    | 266.75                      | 0.00                         | -100%                                              | 0.00                          | 0%                                            |
| 120.475.10.000                  | Investment Fees                      | 6,099.73            | 6,000.00                          | 12,099.73               | 12,500.00               | 12,500.00                   | 12,400.00                    | -3%                                                | 12,500.00                     | 3%                                            |
| 120.491.21.100                  | Transfer to CO&I Fund-Construction   | 66,570.00           | 102,330.00                        | 168,900.00              | 66,570.00               | 66,570.00                   | 168,900.00                   | 154%                                               | 0.00                          | -100%                                         |
| 120.491.21.200                  | Transfer to CO&I Fund-Rehab          | 1,000,000.00        | 70,000.00                         | 1,070,000.00            | 1,000,000.00            | 1,000,000.00                | 1,070,000.00                 | 7%                                                 | 100,000.00                    | -91%                                          |
| 120.491.21.300                  | Transfer to CO&I Fund-Beautification | 25,000.00           | 0.00                              | 25,000.00               | 25,000.00               | 25,000.00                   | 25,000.00                    | 0%                                                 | 0.00                          | -100%                                         |
| 120.490.00.000                  | Other Financing Uses-Gen Fund        | 0.00                | 0.00                              | 0.00                    | 0.00                    | 0.00                        | 0.00                         | 0%                                                 | 0.00                          | 0%                                            |
| <b>TOTAL OTHER EXPENDITURES</b> |                                      | <b>1,097,669.73</b> | <b>178,330.00</b>                 | <b>1,275,999.73</b>     | <b>1,104,070.00</b>     | <b>1,104,336.75</b>         | <b>1,276,300.00</b>          | <b>16%</b>                                         | <b>112,500.00</b>             | <b>-91%</b>                                   |

**City of Central, Louisiana  
2020 - 2021 Budget  
Half Cent Sales Tax/Roadway Fund-Other Revenues & Expenditures**

| <b>Budget Notes:</b>                            |                                                                                                                                                                                                                                                                |
|-------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Penalties &amp; Interest-Sales Tax</b>       | Businesses required to charge and collect sales tax are assessed penalties and interest if sales tax returns and payments are filed and paid late. The budget for 2019-20 reflects a best estimate based on historical figures.                                |
| <b>Bond Amortization-Premium</b>                | The City of Central may purchase bonds at a premium from time to time when investing funds. This reflects the required amortization of those premiums. The 2019-20 budget reflects an estimate of the bond amortization.                                       |
| <b>Investment Earnings</b>                      | The City of Central maintains various investments with Whitney Bank which earn interest and dividends. Those earnings are reflected in this line item and the 2019-20 Budget reflects a best estimate based on current investments with Whitney Bank.          |
| <b>Bond Amortization-Discount</b>               | The City of Central may purchase bonds at a discount from time to time when investing funds. This reflects the required amortization of those discounts. The 2019-20 budget reflects an estimate of the bond amortization.                                     |
| <b>Investment Fees</b>                          | 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. |
| <b>Transfer to CO&amp;I Fund-Construction</b>   | 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.                                                |
| <b>Transfer to CO&amp;I Fund-Rehab</b>          | 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.         |
| <b>Transfer to CO&amp;I Fund-Beautification</b> | 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.                          |
| <b>Other Financing Uses-General Fund</b>        | 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  
2020 - 2021 Budget  
MovEBR Special Revenue Fund - Summary Budget

| Description                                    | Final<br>Amended<br>2019-20 Budget | Adopted<br>Jun-20<br>2020-21 Budget |
|------------------------------------------------|------------------------------------|-------------------------------------|
| <b><u>REVENUES:</u></b>                        |                                    |                                     |
| Tax Revenues                                   | 1,313,800.00                       | 1,248,110.00                        |
| <b>TOTAL REVENUES</b>                          | <b>1,313,800.00</b>                | <b>1,248,110.00</b>                 |
| <b><u>EXPENDITURES:</u></b>                    |                                    |                                     |
| Intergovernmental                              | 11,000.00                          | 12,855.53                           |
| <b>TOTAL EXPENDITURES</b>                      | <b>11,000.00</b>                   | <b>12,855.53</b>                    |
| Other Revenues                                 | 3,000.00                           | 4,000.00                            |
| Other Expenditures                             | 0.00                               | 0.00                                |
| <b>TOTAL OTHER REVENUES &amp; EXPENDITURES</b> | <b>3,000.00</b>                    | <b>4,000.00</b>                     |
| <b>INCREASE/(DECREASE) IN FUND BALANCE</b>     | <b>\$ 1,305,800.00</b>             | <b>\$ 1,239,254.47</b>              |
| BEGINNING FUND BALANCE                         | 326,394.99                         | 1,632,194.99                        |
| <b>ENDING FUND BALANCE</b>                     | <b>\$ 1,632,194.99</b>             | <b>\$ 2,871,449.46</b>              |

City of Central, Louisiana  
2020 - 2021 Budget  
MovEBR Special Revenue Fund - Fund Balance

| Description                                    | Final<br>Amended<br>2019-20 Budget | Adopted<br>Jun-20<br>2020-21 Budget |
|------------------------------------------------|------------------------------------|-------------------------------------|
| <b><u>Restricted Fund Balance</u></b>          |                                    |                                     |
| Beginning Balance                              |                                    |                                     |
| MovEBR Tax Special Revenue Fund                | 326,394.99                         | 1,632,194.99                        |
| <i>Total Beginning Restricted Fund Balance</i> | 326,394.99                         | 1,632,194.99                        |
| Tax Revenues Received                          | 1,316,800.00                       | 1,252,110.00                        |
| Expenditures                                   | (11,000.00)                        | (12,855.53)                         |
| Net Change in Fund Balance                     | 1,305,800.00                       | 1,239,254.47                        |
| Ending Balance                                 |                                    |                                     |
| MovEBR Tax Special Revenue Fund                | 1,632,194.99                       | 2,871,449.46                        |
| <b>TOTAL ENDING RESTRICTED FUND BALANCE</b>    | <b>1,632,194.99</b>                | <b>2,871,449.46</b>                 |

City of Central, Louisiana  
2020 - 2021 Budget  
MoveBR Special Revenue Fund - Revenues

| Account No | Account Description       | YTD Feb 2019-20   | Additional Projected thru 2019-20 | Total Projected 2019-20 | Original 2019-20 Budget | Last Amended 2019-20 Budget | Final Amended 2019-20 Budget | % Change 2019-20 Last Amended vs 2019-20 Projected | Adopted Jun-20 2020-21 Budget | % Change 2020-21 Adopted vs 2019-20 Projected |
|------------|---------------------------|-------------------|-----------------------------------|-------------------------|-------------------------|-----------------------------|------------------------------|----------------------------------------------------|-------------------------------|-----------------------------------------------|
| 125.313.00 | MoveBR Tax Collections    | 875,861.24        | 437,930.62                        | 1,313,791.86            | 1,298,710.00            | 1,298,710.00                | 1,313,800.00                 | 1%                                                 | 1,248,110.00                  | -5%                                           |
|            | <b>TOTAL TAX REVENUES</b> | <b>875,861.24</b> | <b>437,930.62</b>                 | <b>1,313,791.86</b>     | <b>1,298,710.00</b>     | <b>1,298,710.00</b>         | <b>1,313,800.00</b>          | <b>1%</b>                                          | <b>1,248,110.00</b>           | <b>-5%</b>                                    |

**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 2020-21 Budget reflects estimated taxes to be collected related to this sales tax assessment.

City of Central, Louisiana  
2020 - 2021 Budget  
MovEBR Special Revenue Fund - Expenditures

| Account No           | Account Description       | YTD Feb 2019-20 | Additional Projected thru 2019-20 | Total Projected 2019-20 | Original 2019-20 Budget | Last Amended 2019-20 Budget | Final Amended 2019-20 Budget | % Change 2019-20 Last Amended vs 2019-20 Projected | Adopted Jun-20 2020-21 Budget | % Change 2020-21 Adopted vs 2019-20 Projected |
|----------------------|---------------------------|-----------------|-----------------------------------|-------------------------|-------------------------|-----------------------------|------------------------------|----------------------------------------------------|-------------------------------|-----------------------------------------------|
| 125.480.10.000       | Collection Fees-EBRP      | 6,486.29        | 4,510.69                          | 10,996.98               | 13,376.71               | 13,376.71                   | 11,000.00                    | -18%                                               | 12,855.53                     | 17%                                           |
|                      | <b>TOTAL EXPENDITURES</b> | <b>6,486.29</b> | <b>4,510.69</b>                   | <b>10,996.98</b>        | <b>13,376.71</b>        | <b>13,376.71</b>            | <b>11,000.00</b>             | <b>-18%</b>                                        | <b>12,855.53</b>              | <b>17%</b>                                    |
| <b>Budget Notes:</b> |                           |                 |                                   |                         |                         |                             |                              |                                                    |                               |                                               |

**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 2020-21 reflects an estimate of the fees based on estimated tax collections.

City of Central, Louisiana  
2020 - 2021 Budget  
MoveBR Special Revenue Fund - Other Revenues & Expenditures

| Account No                 | Account Description            | YTD Feb 2019-20 | Additional Projected thru 2019-20 | Total Projected 2019-20 | Original 2019-20 Budget | Last Amended 2019-20 Budget | Final Amended 2019-20 Budget | % Change 2019-20 Last Amended vs 2019-20 Projected | Adopted Jun-20 2020-21 Budget | % Change 2020-21 Adopted vs 2019-20 Projected |
|----------------------------|--------------------------------|-----------------|-----------------------------------|-------------------------|-------------------------|-----------------------------|------------------------------|----------------------------------------------------|-------------------------------|-----------------------------------------------|
| <b>Other Revenues:</b>     |                                |                 |                                   |                         |                         |                             |                              |                                                    |                               |                                               |
| 125.319.30                 | Penalties & Interest-Sales Tax | 1,942.85        | 971.43                            | 2,914.28                | 0.00                    | 0.00                        | 3,000.00                     | 0%                                                 | 4,000.00                      | 37%                                           |
| TOTAL OTHER REVENUES       |                                | 1,942.85        | 971.43                            | 2,914.28                | 0.00                    | 0.00                        | 3,000.00                     | 0%                                                 | 4,000.00                      | 37%                                           |
| <b>Other Expenditures:</b> |                                |                 |                                   |                         |                         |                             |                              |                                                    |                               |                                               |
| 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%                                            |
| <b>Budget Notes:</b>       |                                |                 |                                   |                         |                         |                             |                              |                                                    |                               |                                               |

**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  
2020 - 2021 Budget  
Traffic Contribution Fund - Summary

| Description                                    | Final<br>Amended<br>2019-20 Budget | Adopted<br>Jun-20<br>2020-21 Budget |
|------------------------------------------------|------------------------------------|-------------------------------------|
| <b><u>REVENUES:</u></b>                        |                                    |                                     |
| Contributions                                  | 30,800.00                          | 17,000.00                           |
| <b>TOTAL REVENUES</b>                          | <b>30,800.00</b>                   | <b>17,000.00</b>                    |
| <b><u>EXPENDITURES:</u></b>                    |                                    |                                     |
| Traffic Engineering                            | 0.00                               | 0.00                                |
| <b>TOTAL EXPENDITURES</b>                      | <b>0.00</b>                        | <b>0.00</b>                         |
| Other Revenues                                 | 0.00                               | 0.00                                |
| Other Expenditures                             | 0.00                               | 0.00                                |
| <b>TOTAL OTHER REVENUES &amp; EXPENDITURES</b> | <b>0.00</b>                        | <b>0.00</b>                         |
| <b>INCREASE/(DECREASE) IN FUND BALANCE</b>     | <b>\$ 30,800.00</b>                | <b>\$ 17,000.00</b>                 |
| BEGINNING FUND BALANCE                         | 219,811.98                         | 250,611.98                          |
| <b>ENDING FUND BALANCE</b>                     | <b>\$ 250,611.98</b>               | <b>\$ 267,611.98</b>                |

City of Central, Louisiana  
2020 - 2021 Budget  
Traffic Contribution Fund - Fund Balance

| Description                               | Final<br>Amended<br>2019-20 Budget | Adopted<br>Jun-20<br>2020-21 Budget |
|-------------------------------------------|------------------------------------|-------------------------------------|
| <b><u>Assigned Fund Balance</u></b>       |                                    |                                     |
| Beginning Balance                         | 219,811.98                         | 250,611.98                          |
| Tax Revenues Received                     | 30,800.00                          | 17,000.00                           |
| Expenditures                              | 0.00                               | 0.00                                |
| <b>TOTAL ENDING ASSIGNED FUND BALANCE</b> | <b>250,611.98</b>                  | <b>267,611.98</b>                   |

City of Central, Louisiana  
2020 - 2021 Budget  
Traffic Contribution Fund - Revenues

| Account No           | Account Description       | YTD Feb 2019-20  | Additional Projected thru 2019-20 | Total Projected 2019-20 | Original 2019-20 Budget | Last Amended 2019-20 Budget | Final Amended 2019-20 Budget | % Change 2019-20 Last Amended vs 2019-20 Projected | Adopted Jun-20 2020-21 Budget | % Change 2020-21 Adopted vs 2019-20 Projected |
|----------------------|---------------------------|------------------|-----------------------------------|-------------------------|-------------------------|-----------------------------|------------------------------|----------------------------------------------------|-------------------------------|-----------------------------------------------|
| 130.341.50           | Traffic Contributions     | 30,800.00        | 0.00                              | 30,800.00               | 40,600.00               | 40,600.00                   | 30,800.00                    | -24%                                               | 17,000.00                     | -45%                                          |
|                      | <b>TOTAL TAX REVENUES</b> | <b>30,800.00</b> | <b>0.00</b>                       | <b>30,800.00</b>        | <b>40,600.00</b>        | <b>40,600.00</b>            | <b>30,800.00</b>             | <b>-24%</b>                                        | <b>17,000.00</b>              | <b>-45%</b>                                   |
| <b>Budget Notes:</b> |                           |                  |                                   |                         |                         |                             |                              |                                                    |                               |                                               |

**Traffic Contributions**

The City of Central will assess a traffic contribution fee from developers to improve traffic at or near the development site. The 2020-21 Budget reflects an estimate of assessments for the following:

|                                    |         |                  |
|------------------------------------|---------|------------------|
| Village at Magnolia Square-Phase 2 | 50 lots | 10,000.00        |
| Majestic Oaks                      | 35 lots | 7,000.00         |
|                                    |         |                  |
|                                    |         | <u>17,000.00</u> |

**City of Central, Louisiana**  
**2020 - 2021 Budget**  
**Traffic Contribution Fund - Expenditures**

| Account No          | Account Description | YTD Feb 2019-20                                                                                                                                                                                                                                                                | Additional Projected thru 2019-20 | Total Projected 2019-20 | Original 2019-20 Budget | Last Amended 2019-20 Budget | Final Amended 2019-20 Budget | % Change 2019-20 Last Amended vs 2019-20 Projected | Adopted Jun-20 2020-21 Budget | % Change 2020-21 Adopted vs 2019-20 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 reflect costs related to engineering. No projects have been identified at this time. |                                   |                         |                         |                             |                              |                                                    |                               |                                               |

City of Central, Louisiana  
2020 - 2021 Budget  
Traffic Contribution Fund - Other Revenues & Expenditures

| Account No                      | Account Description | YTD Feb 2019-20 | Additional Projected thru 2019-20 | Total Projected 2019-20 | Original 2019-20 Budget | Last Amended 2019-20 Budget | Final Amended 2019-20 Budget | % Change 2019-20 Last Amended vs 2019-20 Projected | Adopted Jun-20 2020-21 Budget | % Change 2020-21 Adopted vs 2019-20 Projected |
|---------------------------------|---------------------|-----------------|-----------------------------------|-------------------------|-------------------------|-----------------------------|------------------------------|----------------------------------------------------|-------------------------------|-----------------------------------------------|
| <b>Other Revenues:</b>          |                     |                 |                                   |                         |                         |                             |                              |                                                    |                               |                                               |
| 130.361.10                      | Investment Earnings | 0.00            | 0.00                              | 0.00                    | 0.00                    | 0.00                        | 0.00                         | 0%                                                 | 0.00                          | 0%                                            |
| <b>TOTAL OTHER REVENUES</b>     |                     | <b>0.00</b>     | <b>0.00</b>                       | <b>0.00</b>             | <b>0.00</b>             | <b>0.00</b>                 | <b>0.00</b>                  | <b>0%</b>                                          | <b>0.00</b>                   | <b>0%</b>                                     |
| <b>Other Expenditures:</b>      |                     |                 |                                   |                         |                         |                             |                              |                                                    |                               |                                               |
| 130.410.00.741                  | Equipment           | 0.00            | 0.00                              | 0.00                    | 0.00                    | 0.00                        | 0.00                         | 0%                                                 | 0.00                          | 0%                                            |
| <b>TOTAL OTHER EXPENDITURES</b> |                     | <b>0.00</b>     | <b>0.00</b>                       | <b>0.00</b>             | <b>0.00</b>             | <b>0.00</b>                 | <b>0.00</b>                  | <b>0%</b>                                          | <b>0.00</b>                   | <b>0%</b>                                     |
| <b>Budget Notes:</b>            |                     |                 |                                   |                         |                         |                             |                              |                                                    |                               |                                               |

**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<br>Amended<br>2019-20 Budget | Adopted<br>Jun-20<br>2020-21 Budget |
|------------------------------------------------|------------------------------------|-------------------------------------|
| <b><u>REVENUES:</u></b>                        |                                    |                                     |
| Intergovernmental                              | 95,400.00                          | 1,552,436.00                        |
| <b>TOTAL REVENUES</b>                          | <b>95,400.00</b>                   | <b>1,552,436.00</b>                 |
| <b><u>EXPENDITURES:</u></b>                    |                                    |                                     |
| Buildings                                      | 8,200.00                           | 10,000.00                           |
| Sidewalks/Crosswalks                           | 0.00                               | 0.00                                |
| Drainage                                       | 453,950.00                         | 4,075,000.00                        |
| Road Construction                              | 223,800.00                         | 434,046.00                          |
| Road Repair/Maintenance (30%)                  | 1,070,000.00                       | 100,000.00                          |
| Beautification                                 | 13,000.00                          | 0.00                                |
| <b>TOTAL EXPENDITURES</b>                      | <b>1,768,950.00</b>                | <b>4,619,046.00</b>                 |
| Other Revenues                                 | 5,720,820.00                       | 100,000.00                          |
| Other Expenditures                             | 0.00                               | 0.00                                |
| <b>TOTAL OTHER REVENUES &amp; EXPENDITURES</b> | <b>5,720,820.00</b>                | <b>100,000.00</b>                   |
| <b>INCREASE/(DECREASE) IN FUND BALANCE</b>     | <b>\$ 4,047,270.00</b>             | <b>\$ (2,966,610.00)</b>            |
| BEGINNING FUND BALANCE                         | 2,945,081.73                       | 6,992,351.73                        |
| <b>ENDING FUND BALANCE</b>                     | <b>\$ 6,992,351.73</b>             | <b>\$ 4,025,741.73</b>              |

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

| Description                                    | Final<br>Amended<br>2019-20 Budget | Adopted<br>Jun-20<br>2020-21 Budget |
|------------------------------------------------|------------------------------------|-------------------------------------|
| <b><u>Restricted Fund Balance</u></b>          |                                    |                                     |
| Beginning Balance                              |                                    |                                     |
| City/Parish Street Maintenance                 | 540,288.65                         | 635,688.65                          |
| HC-Construction                                | 1,212,608.15                       | 1,214,808.15                        |
| HC-Rehab                                       | 390,176.28                         | 390,176.28                          |
| HC-Beautification                              | 2,300.00                           | 14,300.00                           |
| <i>Total Beginning Restricted Fund Balance</i> | 2,145,373.08                       | 2,254,973.08                        |
| Tax Revenues/Grants/Transfers Received         | 1,359,300.00                       | 190,890.00                          |
| Expenditures/Transfers                         | (1,249,700.00)                     | (228,900.00)                        |
| Net Change in Fund Balance                     | 109,600.00                         | (38,010.00)                         |
| Ending Balance                                 |                                    |                                     |
| City/Parish Street Maintenance                 | 635,688.65                         | 726,578.65                          |
| HC-Construction (70%)                          | 1,214,808.15                       | 1,085,908.15                        |
| HC-Rehab (27%)                                 | 390,176.28                         | 390,176.28                          |
| HC- Beautification (3%)                        | 14,300.00                          | 14,300.00                           |
| <b><i>Ending Restricted Fund Balance</i></b>   | <b>2,254,973.08</b>                | <b>2,216,963.08</b>                 |
| <b><u>Committed Fund Balance</u></b>           |                                    |                                     |
| Beginning Balance                              |                                    |                                     |
| ESDRIM-Drainage                                | (82,037.79)                        | (82,037.79)                         |
| ESDRIM-Road Repair/Maintenance                 | 172,026.07                         | 172,026.07                          |
| General Fund Projects                          | 709,720.37                         | 4,647,390.37                        |
| <i>Total Beginning Committed Fund Balance</i>  | 799,708.65                         | 4,737,378.65                        |
| Tax Revenues/Grants/Transfers Received         | 4,456,920.00                       | 1,461,546.00                        |
| Expenditures/Transfers                         | (519,250.00)                       | (4,390,146.00)                      |
| Net Change in Fund Balance                     | 3,937,670.00                       | (2,928,600.00)                      |
| Ending Balance                                 |                                    |                                     |
| Drainage (50%)                                 | (82,037.79)                        | (82,037.79)                         |
| Road Repair/Maintenance (25%)                  | 172,026.07                         | 172,026.07                          |
| General Fund Projects                          | 4,647,390.37                       | 1,718,790.37                        |
| <b><i>Ending Committed Fund Balance</i></b>    | <b>4,737,378.65</b>                | <b>1,808,778.65</b>                 |
| <b><u>Unassigned Fund Balance</u></b>          |                                    |                                     |
| Beginning Balance                              | 0.00                               | 0.00                                |
| Transfers to/from Projects                     | 0.00                               | 0.00                                |
| <b><i>Ending Unassigned Fund Balance</i></b>   | <b>0.00</b>                        | <b>0.00</b>                         |
| <b>TOTAL ENDING FUND BALANCE</b>               | <b>6,992,351.73</b>                | <b>4,025,741.73</b>                 |

City of Central, Louisiana  
2019 - 2020 Budget

Capital Outlay & Improvement Fund - Intergovernmental

| Account No                     | Account Description             | YTD Feb 2019-20  | Additional Projected thru 2019-20 | Total Projected 2019-20 | Original 2019-20 Budget | Last Amended 2019-20 Budget | Final Amended 2019-20 Budget | % Change 2019-20 Last Amended vs 2019-20 Projected | Adopted Jun-20 2020-21 Budget | % Change 2020-21 Adopted vs 2019-20 Projected |
|--------------------------------|---------------------------------|------------------|-----------------------------------|-------------------------|-------------------------|-----------------------------|------------------------------|----------------------------------------------------|-------------------------------|-----------------------------------------------|
| 210.330.00                     | City/Parish Street Maintenance  | 49,895.00        | 45,445.00                         | 95,340.00               | 99,790.00               | 99,790.00                   | 95,400.00                    | -4%                                                | 90,890.00                     | -5%                                           |
| 210.331.30                     | 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           | 0.00             | 0.00                              | 0.00                    | 449,300.00              | 811,546.00                  | 0.00                         | -100%                                              | 1,461,546.00                  | 0%                                            |
| 210.380.00                     | Proceeds from the Sale of Asset | 0.00             | 0.00                              | 0.00                    | 0.00                    | 0.00                        | 0.00                         | 0%                                                 | 0.00                          | 0%                                            |
| <b>TOTAL INTERGOVERNMENTAL</b> |                                 | <b>49,895.00</b> | <b>45,445.00</b>                  | <b>95,340.00</b>        | <b>549,090.00</b>       | <b>911,336.00</b>           | <b>95,400.00</b>             | <b>-90%</b>                                        | <b>1,552,436.00</b>           | <b>1528%</b>                                  |

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 2020-21 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 2020-21 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 2020-21 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 Administration | 43,575.00    |
| Administrative Building Grant-Construction                | 799,500.00   |
| Administrative Building Grant-Parking Lot                 | 250,000.00   |
| Sullivan Road Widening Project                            | 362,246.00   |
| Total Grants Estimated                                    | 1,461,546.00 |

\*\*\*The State has significantly reduced the funding on the projects listed above from the original amount in 2009.

City of Central, Louisiana  
2019 - 2020 Budget

Capital Outlay & Improvement Fund - Expenditures

| Account No                | Account Description             | YTD<br>Feb 2019-20 | Additional<br>Projected thru<br>2019-20 | Total<br>Projected<br>2019-20 | Original<br>2019-20 Budget | Last<br>Amended<br>2019-20 Budget | Final<br>Amended<br>2019-20 Budget | % Change<br>2019-20 Last<br>Amended vs<br>2019-20 Projected |                     | % Change<br>2020-21 Adopted<br>vs<br>2019-20 Projected |  |
|---------------------------|---------------------------------|--------------------|-----------------------------------------|-------------------------------|----------------------------|-----------------------------------|------------------------------------|-------------------------------------------------------------|---------------------|--------------------------------------------------------|--|
|                           |                                 |                    |                                         |                               |                            |                                   |                                    |                                                             |                     |                                                        |  |
| 210.400.10.000            | Building Construction           | 6,330.99           | 1,800.00                                | 8,130.99                      | 10,000.00                  | 14,000.00                         | 8,200.00                           | -42%                                                        | 10,000.00           | 23%                                                    |  |
| 210.400.20.000            | Drainage                        | 0.00               | 0.00                                    | 0.00                          | 0.00                       | 4,000,000.00                      | 0.00                               | -100%                                                       | 4,000,000.00        | 0%                                                     |  |
| 210.431.10.100            | Road Construction               | 0.00               | 57,087.74                               | 57,087.74                     | 0.00                       | 362,246.00                        | 57,100.00                          | -84%                                                        | 305,146.00          | 435%                                                   |  |
| 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           | 89,143.13          | 114,879.67                              | 204,022.80                    | 78,000.00                  | 193,000.00                        | 204,030.00                         | 6%                                                          | 75,000.00           | -63%                                                   |  |
| 210.431.90.000            | City/Parish Street Maintenance  | 0.00               | 0.00                                    | 0.00                          | 0.00                       | 0.00                              | 0.00                               | 0%                                                          | 0.00                | 0%                                                     |  |
| 210.431.60.000            | ESDLRIM - Drainage (35%)        | 0.00               | 249,920.00                              | 249,920.00                    | 0.00                       | 0.00                              | 249,920.00                         | 0%                                                          | 0.00                | -100%                                                  |  |
| 210.431.10.000            | ESDLRIM - Rd Repair/Maint (30%) | 0.00               | 0.00                                    | 0.00                          | 0.00                       | 0.00                              | 0.00                               | 0%                                                          | 0.00                | 0%                                                     |  |
| 210.431.10.730            | HC - Road Construction          | 98,170.00          | 68,530.00                               | 166,700.00                    | 66,570.00                  | 215,730.00                        | 166,700.00                         | -23%                                                        | 128,900.00          | -23%                                                   |  |
| 210.431.11.730            | HC - Road Rehab (27%)           | 63,364.53          | 1,006,078.03                            | 1,069,442.56                  | 1,000,000.00               | 1,000,000.00                      | 1,070,000.00                       | 7%                                                          | 100,000.00          | -91%                                                   |  |
| 210.431.99.730            | HC - Beautification (3%)        | 11,105.00          | 1,400.00                                | 12,505.00                     | 25,000.00                  | 25,000.00                         | 13,000.00                          | -50%                                                        | 0.00                | -100%                                                  |  |
| <b>TOTAL EXPENDITURES</b> |                                 | <b>268,113.65</b>  | <b>1,499,695.44</b>                     | <b>1,767,809.09</b>           | <b>1,179,570.00</b>        | <b>5,809,976.00</b>               | <b>1,768,950.00</b>                | <b>-70%</b>                                                 | <b>4,619,046.00</b> | <b>161%</b>                                            |  |

Budget Notes:

|                              |                                                                                                                                                                                                                                                          |
|------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Building Construction</b> | Expenditures related to buildings projects within the City of Central funded through transfers from the General Fund. The 2020-21, budget currently reflects the purchase of the land to construct a new City Hall Building.                             |
| <b>Drainage</b>              | Expenditures related to drainage projects within the City of Central funded through transfers from the General Fund. The 2020-21 budget reflects estimated expenditures related to the EBR Flood Control Project with the Army Corp of Engineers.        |
| <b>Road Construction</b>     | Expenditures related to road construction projects within the City of Central funded through transfers from the General Fund. The 2020-21 budget reflects estimated expenditures related to the Sullivan Road widening project to be reimbursed by DOTD. |

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

**Budget Notes:**

|                                          |                                                                                                                                                                                                                                                                                                            |
|------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Sidewalks &amp; Crosswalks</b>        | Expenditures related to sidewalk and crosswalk projects/repairs within the City of Central. The 2020-21, budget currently does not reflect any additional expenditures.                                                                                                                                    |
| <b>Storm/Street Drainage</b>             | The City of Central will incur costs related to Storm/Street Drainage. The budget for 2020-21 reflects estimated costs to repair driveways in which culverts have been repaired.                                                                                                                           |
| <b>City/Parish Street Maintenance</b>    | 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 2020-21 reflects estimated costs related to utilizing these funds. |
| <b>ESDLRIM - Drainage</b>                | The City of Central will incur costs related to drainage projects such as repairs and improvements. The Budget for 2020-21 reflects estimated costs.                                                                                                                                                       |
| <b>ESDLRIM - Road Repair/Maintenance</b> | The City of Central will identify local roads that require repair and maintenance within the City of Central. Resurfacing projects for 2020-21 have not yet been identified.                                                                                                                               |
| <b>HC - Construction (70%)</b>           | The City of Central will plan roadway and street construction projects as funds become available. The budget for 2020-21 reflects the estimated cost for engineering and final plans for the Thibodeaux Road Project. Additional funds will be added by amendment once the construction costs are known.   |
| <b>HC - Rehab (27%)</b>                  | The City of Central will plan street/road rehab, repairs, and resurfacing within the City of Central as funds become available. The budget for 2020-21 reflects estimated costs for road rehab projects.                                                                                                   |
| <b>HC - Beautification (3%)</b>          | 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 2020-21 related to beautification are adequately reflected in the budget.                        |

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

| Account No                             | Account Description               | YTD Feb 2019-20                                                                                                                                                                                                                       | Additional Projected thru 2019-20 | Total Projected 2019-20 | Original 2019-20 Budget | Last Amended 2019-20 Budget | Final Amended 2019-20 Budget | % Change 2019-20 Last Amended vs 2019-20 Projected | Adopted Jun-20 2020-21 Budget | % Change 2020-21 Adopted vs 2019-20 Projected |
|----------------------------------------|-----------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------|-------------------------|-------------------------|-----------------------------|------------------------------|----------------------------------------------------|-------------------------------|-----------------------------------------------|
| <b>Other Revenues:</b>                 |                                   |                                                                                                                                                                                                                                       |                                   |                         |                         |                             |                              |                                                    |                               |                                               |
| 210.391.10.100                         | Transfer from ESDLRIM Drainage    | 0.00                                                                                                                                                                                                                                  | 249,920.00                        | 249,920.00              | 0.00                    | 0.00                        | 249,920.00                   | 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   | 66,570.00                                                                                                                                                                                                                             | 102,330.00                        | 168,900.00              | 66,570.00               | 66,570.00                   | 168,900.00                   | 154%                                               | 0.00                          | -100%                                         |
| 210.391.20.200                         | Transfer from HC - Rehab          | 1,000,000.00                                                                                                                                                                                                                          | 70,000.00                         | 1,070,000.00            | 1,000,000.00            | 1,000,000.00                | 1,070,000.00                 | 7%                                                 | 100,000.00                    | -91%                                          |
| 210.391.20.300                         | Transfer from HC - Beautification | 25,000.00                                                                                                                                                                                                                             | 0.00                              | 25,000.00               | 25,000.00               | 25,000.00                   | 25,000.00                    | 0%                                                 | 0.00                          | -100%                                         |
| 210.391.00.100                         | Transfer from General Fund        | 4,207,000.00                                                                                                                                                                                                                          | 0.00                              | 4,207,000.00            | 88,000.00               | 4,207,000.00                | 4,207,000.00                 | 0%                                                 | 0.00                          | -100%                                         |
| <b>TOTAL OTHER REVENUES</b>            |                                   | <b>5,298,570.00</b>                                                                                                                                                                                                                   | <b>422,250.00</b>                 | <b>5,720,820.00</b>     | <b>1,179,570.00</b>     | <b>5,298,570.00</b>         | <b>5,720,820.00</b>          | <b>8%</b>                                          | <b>100,000.00</b>             | <b>-98%</b>                                   |
| <b>Other Expenditures:</b>             |                                   |                                                                                                                                                                                                                                       |                                   |                         |                         |                             |                              |                                                    |                               |                                               |
|                                        | Miscellaneous                     | 0.00                                                                                                                                                                                                                                  | 0.00                              | 0.00                    | 0.00                    | 0.00                        | 0.00                         | 0%                                                 | 0.00                          | 0%                                            |
| <b>TOTAL OTHER EXPENDITURES</b>        |                                   | <b>0.00</b>                                                                                                                                                                                                                           | <b>0.00</b>                       | <b>0.00</b>             | <b>0.00</b>             | <b>0.00</b>                 | <b>0.00</b>                  | <b>0%</b>                                          | <b>0.00</b>                   | <b>0%</b>                                     |
| <b>Budget Notes:</b>                   |                                   |                                                                                                                                                                                                                                       |                                   |                         |                         |                             |                              |                                                    |                               |                                               |
| <b>Transfer from ESDLRIM Drainage</b>  |                                   | This reflects transfers from the ESDLRIM Drainage Fund for various drainage projects. The transfer in 2020-21 reflects an ongoing drainage project estimated costs.                                                                   |                                   |                         |                         |                             |                              |                                                    |                               |                                               |
| <b>Transfer from ESDLRIM Rep/Maint</b> |                                   | This reflects transfers from the ESDLRIM Repairs/Maintenance for various Road Repair/Maintenance projects. The transfer for 2020-21 reflects estimated costs to complete overlays of various road/streets within the City of Central. |                                   |                         |                         |                             |                              |                                                    |                               |                                               |
| <b>Transfer from HC-Construction</b>   |                                   | This reflects transfers from the Half Cent Fund for various construction projects. The budget for 2020-21 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**

| <b>Budget Notes:</b>                   |                                                                                                                                                                                         |
|----------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Transfer from HC-Rehab</b>          | This reflects transfers from the Half Cent Fund for various rehab projects. The required transfers in 2020-21 are reflected in the budget accordingly.                                  |
| <b>Transfer from HC-Beautification</b> | This reflects transfers from the Half Cent Fund for various beautification projects. The required transfers for 2020-21 related to landscaping are reflected in the budget accordingly. |
| <b>Transfer from General Fund</b>      | This reflects transfers from the General Fund to be used for various capital & improvement projects. The 2020-21 budget transfers are related to an ongoing drainage project.           |