

City of Central, Louisiana
2016 - 2017 Budget
General Fund - Summary

Description	Final Amended 2015-16 Budget	Adopted 2016-17 Budget
<u>REVENUES:</u>		
Tax Revenues	6,873,718.64	7,035,360.07
Service Revenues	761,669.33	775,760.00
Intergovernmental	0.00	8,000.00
Admin Hearing Fines & Fees	1,175.00	9,800.00
TOTAL REVENUES	7,636,562.97	7,828,920.07
<u>EXPENDITURES:</u>		
Legislative	69,372.00	65,672.00
Judicial	17,450.00	153,750.00
Executive	167,900.00	177,374.18
Elections	0.00	0.00
Financial Administration	108,660.00	143,800.00
City Operations & Services	3,821,805.00	3,944,162.04
Planning & Zoning	172,495.87	140,200.00
General Administration	56,730.81	67,042.43
Public Safety	1,500.00	1,500.00
Police Department	308,189.08	403,313.94
Fire Safety	0.00	0.00
Highways & Streets	17,500.00	22,000.00
Sanitation	74,150.00	156,800.00
Welfare	20,400.00	20,400.00
Special Events	19,100.00	10,000.00
Economic Development	28,450.00	181,000.00
Fiscal Agent	56,036.07	57,717.16
Intergovernmental	177,947.06	184,169.29
TOTAL EXPENDITUES	5,117,685.89	5,728,901.04
Other Revenues	209,993.00	129,290.86
Other Expenditures	(961,435.77)	(68,872.68)
TOTAL OTHER REVENUES & EXPENDITURES	(751,442.77)	60,418.18
INCREASE/(DECREASE) IN FUND BALANCE	\$ 1,767,434.31	\$ 2,160,437.21
BEGINNING FUND BALANCE	12,995,737.70	14,763,172.01
ENDING FUND BALANCE	\$ 14,763,172.01	\$ 16,923,609.22

City of Central, Louisiana
 2016 - 2017 Budget
 General Fund - Fund Balance

Description	Final Amended 2015-16 Budget	Adopted 2016-17 Budget
<u>Nonspendable Fund Balance</u>		
Beginning Balance	442.00	442.00
Increase/(Decrease)	0.00	0.00
<i>Ending Nonspendable Fund Balance</i>	<i>442.00</i>	<i>442.00</i>
<u>Restricted Fund Balance - City/Parish Street Maintenance</u>		
Beginning Balance	199,963.65	0.00
Funds Received from EBRP	0.00	0.00
Transfer to Capital Outlay & Improvement Fund	(199,963.65)	0.00
<i>Ending Restricted Fund Balance City/Parish Street Maintenance</i>	<i>0.00</i>	<i>0.00</i>
<u>Committed Fund Balance - Operating Reserve</u>		
Beginning Balance	1,503,168.11	2,253,168.11
Transfers In	750,000.00	911,868.25
Transfers Out	0.00	0.00
<i>Ending Committed Fund Balance Operating Reserve</i>	<i>2,253,168.11</i>	<i>3,165,036.36</i>
<u>Assigned Fund Balance - Building Permit Fees</u>		
Beginning Balance	128,621.78	121,356.16
Increase/(Decrease) in Fund Balance	(7,265.62)	(11,000.00)
<i>Ending Assigned Fund Balance Building Permit Fees</i>	<i>121,356.16</i>	<i>110,356.16</i>
<u>Unassigned Fund Balance</u>		
Beginning Balance	11,163,542.16	12,388,205.74
Increase/(Decrease) in Fund Balance	1,974,663.58	2,171,437.21
Transfers in from Reserve Fund	0.00	0.00
Transfers out to Reserve Fund	(750,000.00)	(911,868.25)
<i>Ending Unassigned Fund Balance</i>	<i>12,388,205.74</i>	<i>13,647,774.71</i>
TOTAL ENDING FUND BALANCE	\$ 14,763,172.01	\$ 16,923,609.22

**City of Central, Louisiana
2016 - 2017 Budget
General Fund - Tax Revenues**

Account No	Account Description	YTD	Additional	Total	Original	Last	Final	% Change	Adopted	% Change
		Feb 2015-16	Projected thru 2015-16	Projected 2015-16	2015-16 Budget	Amended 15-16 Budget	Amended 2015-16 Budget	2015-16 Last Amended vs 2015-16 Projected	2016-17 Budget	2016-17 Adopted vs 2015-16 Projected
000.313.00	General Sales & Use Tax	3,515,051.62	1,632,165.22	5,147,216.84	5,049,712.26	5,049,712.26	5,147,216.84	2%	5,147,216.84	0%
000.313.05	Auto Sales Tax	1,048,210.84	485,549.59	1,533,760.43	1,475,384.88	1,475,384.88	1,533,760.43	4%	1,549,098.03	1%
000.315.____	EBR Industrial Tax	0.00	0.00	0.00	0.00	0.00	0.00	0%	142,449.00	0%
000.314.50	Insurance Premium Tax	31,536.37	161,205.00	192,741.37	186,415.87	186,415.87	192,741.37	3%	196,596.20	2%
	TOTAL TAX REVENUES	4,594,798.83	2,278,919.81	6,873,718.64	6,711,513.01	6,711,513.01	6,873,718.64	2%	7,035,360.07	2%

Budget Notes:

General Sales & Use Tax

The City of Central General Fund receives 2% of the total 5.5% charged for local sales tax. The 2016-17 Budget was estimated to be flat over the projected receipts for 2015-16. This is a conservative estimated based on historical figures and growth with consideration of the current state of the national and state economy.

Auto Sales Tax

The City of Central General Fund receives 2% of the total 5.5% charge for local sales tax related to vehicles purchased by individuals and business living and located within the City of Central. The 2016-17 Budget was estimated to be approximately 1% more than the 2015-16 projected totals. This is a conservative estimate based on historical figures and growth with consideration of the current national and state economy.

EBR Industrial Tax

EBR currently collects three mills from the industrial areas in the parish. Effective February 2016, the City of Central was included in the allocation of these funds. The allocations to Baker, Zachary, Central is based upon the population of the latest census. The funds are expected to be received in January/February of each year. The budget for 2016-17 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 2016-17 reflects and estimate based on historical figures.

City of Central, Louisiana
2016 - 2017 Budget
General Fund - Charges for Services

Account No	Account Description	YTD Feb 2015-16	Additional Projected thru 2015-16	Total Projected 2015-16	Original 2015-16 Budget	Last Amended 15-16 Budget	Final Amended 2015-16 Budget	% Change 2015-16 Last Amended vs 2015-16 Projected	Adopted 2016-17 Budget	% Change 2016-17 Adopted vs 2015-16 Projected
000.321.60	Contractor License Fees	26,411.50	6,850.00	33,261.50	31,500.00	31,500.00	33,261.50	6%	34,000.00	2%
000.321.65	Occupational License	275,366.17	32,174.75	307,540.92	317,100.00	317,100.00	307,540.92	-3%	310,000.00	1%
000.322.10	Building Permits & Fees	270,444.21	90,290.17	360,734.38	325,500.00	325,500.00	360,734.38	11%	364,000.00	1%
000.341.30	Zoning & Subdivision Fees	51,335.00	12,550.00	63,885.00	52,300.00	52,300.00	63,885.00	22%	64,500.00	1%
000.341.40	Public Records Request	845.00	293.00	1,138.00	350.00	350.00	1,138.00	225%	1,000.00	-12%
000.341.50	Convenience Fees	917.03	488.50	1,405.53	2,200.00	2,200.00	1,405.53	-36%	1,600.00	14%
000.341.60	Construction Board of Appeals	135.00	90.00	225.00	900.00	900.00	225.00	-75%	900.00	300%
000.342.10	Crash Report Fees	1,872.50	882.50	2,755.00	1,800.00	1,800.00	2,755.00	53%	2,800.00	2%
000.415.65.310	Refunds-Occupational License	0.00	0.00	0.00	(600.00)	(600.00)	0.00	-100%	(500.00)	0%
000.415.90.340	Refunds -Contractor License	(56.00)	(100.00)	(156.00)	(200.00)	(200.00)	(156.00)	-22%	(250.00)	60%
000.416.30.340	Refunds-Building Permits	0.00	(500.00)	(500.00)	(2,900.00)	(2,900.00)	(500.00)	-83%	(1,000.00)	100%
000.416.30.345	Refunds-Construction Bd of Appeals	0.00	(45.00)	(45.00)	0.00	0.00	(45.00)	0%	(90.00)	100%
000.418.20.340	Refunds-Zoning	(8,175.00)	(400.00)	(8,575.00)	(200.00)	(200.00)	(8,575.00)	4188%	(1,200.00)	-86%
TOTAL CHARGES FOR SERVICES		619,095.41	142,573.92	761,669.33	727,750.00	727,750.00	761,669.33	5%	775,760.00	2%

City of Central, Louisiana
2016 - 2017 Budget
General Fund - Charges for Services

Budget Notes:

Contractor License Fees	The City of Central charges a Contractor License Fee to all trade contractor providing contracting and repair services within the City of Central. Budgeted amounts are based on historical data.
Occupational License	The City of Central collects Occupational License Taxes from businesses located within the City of Central. This includes all home occupations. Budgeted amounts are based on historical data. Within the past three years, the City of Central has significantly decreased the amount of businesses that were not paying the tax.
Building & Permit Fees	The City of Central requires permitting for residential and commercial projects as well as repairs. Fees for certain project or repairs are flat while others are a % of the project costs. Budgeted amounts are based on historical data.
Zoning & Subdivision Fees	The City of Central collects various fees relating to zoning and subdivision development. This includes rezoning and plan reviews for various development types. Approximately the same number of projects are expected in 2016-17 and the budget reflects that accordingly.
Public Record Request	The City of Central is required to furnish copies of public records upon request and collect fees for providing copies of the requested public records. The number of request and fees collected vary from fiscal year to fiscal year. The 2016-17 budget reflects a best estimate of the fees to be collected.
Construction Board of Appeals	The City of Central Construction Board of Appeals rules on requests for building code variances. An application fee of \$45 is collected on each application to the Construction Board of Appeals. The number of applications vary from fiscal year to fiscal year. The 2016-17 budget reflects a best estimate of the application fees to be received.
Crash Report Fees	Fees charges for copies of crash reports, photographs, video recordings, etc. related to vehicle crashes within the City of Central that are handled by the Central Police Department. The budget for 2016-17 reflects a best estimate of the fees to be collected based on historical data.
Refunds-All	Refunds are issued to individuals and businesses if appropriate documentation to support a refund is submitted and an overpayment has been determined to have been made or a legitimate reason has been given as to why a refund is warranted. Refunds are issued for occupational license tax, building permits, zoning fees, construction board of appeals, and contractor license fees. The 2016-17 budget represents a best estimate of refunds to be issued.

City of Central, Louisiana
2016 - 2017 Budget
General Fund - Intergovernmental

Account No	Account Description	YTD	Additional	Total	Original	Last	Final	% Change	Adopted	% Change
		Feb 2015-16	Projected thru 2015-16	Projected 2015-16	2015-16 Budget	Amended 15-16 Budget	Amended 2015-16 Budget	2015-16 Last Amended vs 2015-16 Projected	2016-17 Budget	2016-17 Adopted vs 2015-16 Projected
000.330.00	City/Parish Street Maintenance	40,630.00	(40,630.00)	0.00	81,260.00	81,260.00	0.00	-100%	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	5,000.00	5,000.00	0.00	-100%	8,000.00	0%
000.334.20	Grants - Operating	0.00	0.00	0.00	1,966,500.00	1,966,500.00	0.00	-100%	0.00	0%
000.334.30	Grants - Capital	0.00	0.00	0.00	495,000.00	495,000.00	0.00	-100%	0.00	0%
TOTAL INTERGOVERNMENTAL		40,630.00	(40,630.00)	0.00	2,547,760.00	2,547,760.00	0.00	-100%	8,000.00	0%

Budget Notes:

- City/Parish Street Maintenance** The City of Central receives funds from EBR City/Parish Street Maintenance-Baker, Zachary, & Central. The funds received are to provide for the costs of materials and maintenance of local streets and roads located within the City of Central. The funds to be received are currently calculated based on one mill of the property values assessed in the City of Central less certain deductions. These are dedicated funds and can not be used for any other purpose. Effective 2016-17, these funds have been transferred to the Capital Outlay & Improvement Fund.
- Grants Federal - Operating** The City of Central from time to time will apply for and receive federal grants for operating purposes. For fiscal year 2016-17, federal grant funds are not expected.
- Grants - Fire Department** The City of Central has received LGAP grant funds on behalf of the CFD in the past. Grant funds are not expected to be received on their behalf in 2016-17.
- Grants - Police Department** The City of Central Police Department has received LGAP and Homeland Security Grants in the past fiscal years. In 2016-17, the Police Department expects to receive a \$5000 LGAP Grant from the State of Louisiana to purchase various equipment needed for the police department.
- Grants - Operating** The City of Central has received grant funds from the State of Louisiana in past fiscal years. The 2016-17 budget currently does not include grant funds expected from a LGAP Grant from the State of Louisiana.
- 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

2016 - 2017 Budget

General Fund - Administrative Hearing Fines & Fees

Account No	Account Description	YTD Feb 2015-16	Additional Projected thru 2015-16	Total Projected 2015-16	Original 2015-16 Budget	Last Amended 15-16 Budget	Final Amended 2015-16 Budget	% Change 2015-16 Last Amended vs 2015-16 Projected	Adopted 2016-17 Budget	% Change 2016-17 Adopted vs 2015-16 Projected
000.351.10	Administrative Hearing Fines & Fees	0.00	1,175.00	1,175.00	12,920.00	12,920.00	1,175.00	-91%	9,800.00	734%
	TOTAL ADMINISTRATIVE HEARING FINES & FEES	0.00	1,175.00	1,175.00	12,920.00	12,920.00	1,175.00	-91%	9,800.00	734%

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 2016-17 budget reflects a best estimate of the fines and fees that may be collected during the fiscal year.

**City of Central, Louisiana
2016 - 2017 Budget
General Fund - Legislative Expenditures**

Account No	Account Description	YTD	Additional	Total	Original	Last	Final	% Change	Adopted	% Change
		Feb 2015-16	Projected thru 2015-16	Projected 2015-16	2015-16 Budget	Amended 15-16 Budget	Amended 2015-16 Budget	2015-16 Last Amended vs 2015-16 Projected	2016-17 Budget	2016-17 Adopted vs 2015-16 Projected
000.411.10.000	Dues & Subscriptions	3,800.00	(3,625.00)	175.00	500.00	500.00	175.00	-65%	500.00	186%
000.411.10.110	Salary/Wages	32,000.00	16,000.00	48,000.00	48,000.00	48,000.00	48,000.00	0%	48,000.00	0%
000.411.10.111	Payroll Taxes	2,448.00	1,224.00	3,672.00	3,672.00	3,672.00	3,672.00	0%	3,672.00	0%
000.411.10.270	Education & Conferences	1,040.78	266.10	1,306.88	2,500.00	2,500.00	1,325.00	-48%	2,500.00	91%
000.411.10.441	Rent - Meetings	0.00	0.00	0.00	0.00	0.00	0.00	0%	0.00	0%
000.419.30.30	Demographer	0.00	6,000.00	6,000.00	0.00	8,000.00	6,000.00	-25%	2,000.00	-67%
000.411.30.540	Notifications	6,414.81	3,708.68	10,123.49	9,000.00	9,000.00	10,200.00	12%	9,000.00	-11%
TOTAL LEGISLATIVE		45,703.59	23,573.78	69,277.37	63,672.00	71,672.00	69,372.00	-3%	65,672.00	-5%

Budget Notes:

- Dues & Subscriptions** Dues for council members primarily related to the Louisiana Municipal Association along with any other professional organizations. The budget for 2016-17 is based on historical data from prior fiscal years.
- Salary/Wages** Salaries include 5 council members paid at \$800 per month.
- 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 2016-17 is based on historical data and is a best estimate of costs for the fiscal year.
- Rent - Meetings** This budget for 2016-17 reflects the elimination of rent for council meetings. Meetings are now held at the Central High School Auditorium at no charge from the school system.
- Demographer** The 2016-17 budget includes the balance of fees expected from the hiring of a demographer to review the 2010 decennial census data and prepare proposed election districts. This work was started in 2015-16 and will be completed in 2016-17.

City of Central, Louisiana
2016 - 2017 Budget
General Fund - Legislative Expenditures

Budget Notes continued:

Notifications

Costs associated with the required publication of the various council notices in the City of Central official journal. The budget for 2016-17 reflects a best estimate of the cost for the fiscal year. Currently the official journal is The Advocate.

**City of Central, Louisiana
2016 - 2017 Budget
General Fund - Judicial Expenditures**

Account No	Account Description	YTD	Additional	Total	Original	Last	Final	% Change	Adopted	% Change
		Feb 2015-16	Projected thru 2015-16	Projected 2015-16	2015-16 Budget	Amended 15-16 Budget	Amended 2015-16 Budget	2015-16 Last Amended vs 2015-16 Projected	2016-17 Budget	2016-17 Adopted vs 2015-16 Projected
000.412.50.331	Administrative Hearing Officer	1,312.50	1,750.00	3,062.50	8,500.00	8,500.00	3,100.00	-64%	8,500.00	178%
000.412.50.330	Legal Services	8,257.10	5,396.25	13,653.35	45,000.00	45,000.00	14,350.00	-70%	45,000.00	230%
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	0.00	0.00	100,000.00	100,000.00	0.00	-100%	100,000.00	0%
TOTAL JUDICIAL		9,569.60	7,146.25	16,715.85	153,750.00	153,750.00	17,450.00	-89%	153,750.00	820%

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 2016-17 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 2016-17 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 2016-17 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 2016-17 is a best estimate for costs associated to enforcement of administrative orders and blighted properties.

**City of Central, Louisiana
2016 - 2017 Budget
General Fund - Executive Expenditures**

Account No	Account Description	YTD	Additional	Total	Original	Last	Final	% Change	Adopted	% Change
		Feb 2015-16	Projected thru 2015-16	Projected 2015-16	2015-16 Budget	Amended 15-16 Budget	Amended 2015-16 Budget	2015-16 Last Amended vs 2015-16 Projected	2016-17 Budget	2016-17 Adopted vs 2015-16 Projected
000.413.10.000	Reimbursements-Mayor	759.23	429.48	1,188.71	6,600.00	6,600.00	1,200.00	-82%	6,600.00	455%
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	347.17	400.00	747.17	2,000.00	2,000.00	750.00	-63%	2,000.00	168%
000.413.20.110	Salary/Wages-Admin	48,760.54	16,353.26	65,113.80	86,671.96	86,671.96	65,200.00	-25%	68,911.74	6%
000.413.20.111	Payroll Taxes	1,717.89	527.49	2,245.38	2,184.25	2,184.25	2,250.00	3%	1,900.09	-15%
000.413.20.230	Retirement Plan	11,312.42	5,589.23	16,901.65	27,980.21	27,980.21	17,000.00	-40%	12,512.35	-26%
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	5,765.00	5,000.00	10,765.00	13,500.00	13,500.00	10,800.00	-20%	13,500.00	25%
000.413.90.270	Education & Conferences	380.00	310.40	690.40	1,950.00	1,950.00	700.00	-65%	1,950.00	182%
TOTAL EXECUTIVE		115,708.89	51,943.22	167,652.11	210,886.42	210,886.42	167,900.00	-21%	177,374.18	6%

Budget Notes:

Reimbursements-Mayor The Mayor will personally pay for certain expenses related to the City of Central. These expenses include cell phone, mileage for the use of personal vehicle, meals, travel, etc. As a result, the City of Central reimburses the Mayor for those necessary expenses that were paid for personally. The 2016-17 budget reflects a maximum reimbursement to the Mayor of \$550 per month.

Salary/Wages-Mayor The compensation for the Mayor was set at \$55,000 per year. The budget for 2016-17 reflects this amount as no increase is expected by council action.

Fuel & Maintenance The City of Central currently owns one vehicle that is designated for City Hall. Costs such as fuel, oil changes and other routine maintenance is required on this vehicle. The budget for 2016-17 reflects a best estimate based on historical figures and any know maintenance that will be required on the vehicle.

City of Central, Louisiana
2016 - 2017 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 2016-17 budget for the and the Administrative Assistant positions. The following are the positions, FTEs, and annual salaries reflected in the 2016-17 budget:

	<u>FTEs</u>	<u>Annual Salary</u>
Chief Administrative Officer	0.6	42,646.24
Administrative Assistant	1	<u>26,265.50</u>
		68,911.74

Payroll Taxes

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

Retirement Plan

The employer match for MERS in 2015-16 was 19.75% and will increase to 22.75% in 2016-17. 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 2016-17 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 2016-17 budget:

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

Education & Conferences

This includes costs related to attendance of conferences and seminars by the Mayor and employees of the Executive Department. The budget for 2016-17 reflects a best estimate of those costs.

City of Central, Louisiana
2016 - 2017 Budget
General Fund - Election Expenditures

Account No	Account Description	YTD	Additional	Total	Original	Last	Final	% Change	Adopted	% Change
		Feb 2015-16	Projected thru 2015-16	Projected 2015-16	2015-16 Budget	Amended 15-16 Budget	Amended 2015-16 Budget	2015-16 Last Amended vs 2015-16 Projected	2016-17 Budget	2016-17 Adopted vs 2015-16 Projected
000.414.00.000	Elections	0.00	0.00	0.00	0.00	0.00	0.00	0%	0.00	0%
TOTAL ELECTIONS		0.00	0.00	0.00	0.00	0.00	0.00	0%	0.00	0%

Budget Notes:

Elections The City of Central is required to pay the Secretary of State for fees they assess related to election costs associated with elections of mayor, council, and police chief along with costs of run-off or special elections the City of Central may hold. Regular elections are held every 4 years. The next regular elections will be held in the fall of 2017. The City does not anticipate any special elections in the 2016-17 fiscal year and as a result budgeted accordingly.

City of Central, Louisiana

2016 - 2017 Budget

General Fund - Financial Administration Expenditures

Account No	Account Description	YTD Feb 2015-16	Additional Projected thru 2015-16	Total Projected 2015-16	Original 2015-16 Budget	Last Amended 15-16 Budget	Final Amended 2015-16 Budget	% Change 2015-16 Last Amended vs 2015-16 Projected	Adopted 2016-17 Budget	% Change 2016-17 Adopted vs 2015-16 Projected
000.415.15.330	Accounting & Payroll	6,556.24	7,500.00	14,056.24	16,800.00	16,800.00	14,100.00	-16%	16,800.00	20%
000.415.20.330	Auditing	16,450.00	0.00	16,450.00	17,000.00	17,000.00	16,500.00	-3%	17,000.00	3%
000.415.45.330	Legal Services	71,557.59	6,500.00	78,057.59	70,000.00	70,000.00	78,060.00	12%	110,000.00	41%
TOTAL FINANCIAL ADMINISTRATION		94,563.83	14,000.00	108,563.83	103,800.00	103,800.00	108,660.00	5%	143,800.00	32%

Budget Notes:

Accounting & Payroll

The City of Central contracts out the services of a Finance Director which includes providing payroll processing. The 2016-17 budget reflects approximately 255 hours at \$65 per hour.

Auditing

The City of Central undergoes an audit of its year-end fiscal year financial statements on an annual basis per the state statute requirements. Faulk & Winkler, LLC currently is providing auditing services. The 2016-17 budget reflects an estimate based on the cost of prior years audits.

Legal Services

The City of Central currently contracts out a legal services at a rate of \$225 per hour. The 2016-17 budget reflects an estimate of fees for legal services based on prior years historical figures and current legal events of the City of Central.

City of Central, Louisiana

2016 - 2017 Budget

General Fund - City Operations & Services Expenditures

Account No	Account Description	YTD	Additional	Total	Original	Last	Final	% Change	Adopted	% Change
		Feb 2015-16	Projected thru 2015-16	Projected 2015-16	2015-16 Budget	Amended 15-16 Budget	Amended 2015-16 Budget	2015-16 Last Amended vs 2015-16 Projected	2016-17 Budget	2016-17 Adopted vs 2015-16 Projected
000.416.10.300	City Services Contractor	2,302,536.64	1,151,268.32	3,453,804.96	3,453,805.00	3,453,805.00	3,453,805.00	0%	3,569,162.04	3%
000.416.20.340	Permit Management Fees	251,097.19	116,000.00	367,097.19	323,500.00	323,500.00	368,000.00	13%	375,000.00	2%
000.416.40.340	Contractor License Mgmt Fees	0.00	0.00	0.00	0.00	0.00	0.00	0%	0.00	0%
TOTAL CITY OPERATIONS & SERVICES		2,553,633.83	1,267,268.32	3,820,902.15	3,777,305.00	3,777,305.00	3,821,805.00	1%	3,944,162.04	3%

Budget Notes:

City Services Contractor

The City of Central currently contract all services such as public works, permitting, inspections, occupational license tax collections, contractor licensing etc. The current provider of services is IBTS. In 2015-16, the contract with IBTS was extended for an additional 2 years. The budget for 2016-17 reflects the agreed upon contract price for the 1st year of the 2 year extension of the contract.

Permit Management Fees

As part of the current contract for city services, the City of Central pays a permit management fee to IBTS for permitting management. This management fee is paid for the management of the permitting process which includes issuance of permits and related inspections. The management fees is based on the percentage of completion of issued permits. The 2016-17 budget reflects a best estimate of those fees based on historical figures.

Contractor License Management Fees

The City of Central currently does not pay contractor license management fees to IBTS under the agreed upon contract. During the 2016-17 budget, the City of Central does not expect to pay a contractor license management fee.

City of Central, Louisiana
2016 - 2017 Budget
General Fund - Planning & Zoning Expenditures

Account No	Account Description	YTD	Additional	Total	Original	Last	Final	% Change	Adopted	% Change
		Feb 2015-16	Projected thru 2015-16	Projected 2015-16	2015-16 Budget	Amended 15-16 Budget	Amended 2015-16 Budget	2015-16 Last Amended vs 2015-16 Projected	2016-17 Budget	2016-17 Adopted vs 2015-16 Projected
000.418.10.441	Rent-Meetings	700.00	400.00	1,100.00	1,200.00	1,200.00	1,100.00	-8%	1,200.00	9%
000.418.20.270	Education & Conferences	0.00	4,000.00	4,000.00	0.00	4,000.00	4,000.00	0%	4,000.00	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	16,000.00	16,000.00	0.00	-100%	16,000.00	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%	15,000.00	0%
000.418.20.333	Zoning & Elevation Studies	0.00	0.00	0.00	5,000.00	5,000.00	0.00	-100%	0.00	0%
000.418.30.540	Notifications	1,560.00	1,454.49	3,014.49	4,000.00	4,000.00	3,100.00	-25%	4,000.00	33%
000.418.45.330	Legal Services	129,734.13	34,561.74	164,295.87	30,000.00	140,000.00	164,295.87	17%	100,000.00	-39%
TOTAL PLANNING & ZONING		131,994.13	40,416.23	172,410.36	56,200.00	170,200.00	172,495.87	1%	140,200.00	-19%

Budget Notes:

- Rent-Meetings** The City of Central currently rents a facility to hold all Planning and Zoning public meetings. The rental of that facility is \$100 per meeting. The 2016-17 budget reflects the estimated cost to rent the facility to hold monthly meetings. It is assumed that there will be 12 meetings per year.
- Education & Conferences** Fees & costs related to attendance of various educational seminars and conferences throughout the year by the related to Planning & Zoning for the 2016-17 fiscal year.
- Grant Monitoring Services** The City of Central will obtain professional grant monitoring and administrative services related to certain federal grants. The most recent grant in which the City of Central utilized this services was for the CDBG 2013-14 grant funds. The City does not anticipate receipt of any federal grants which would require monitoring therefore nothing is budgeted in 2016-17.

City of Central, Louisiana
2016 - 2017 Budget
General Fund - Planning & Zoning Expenditures

Budget Notes continued:

City Planner Services	The City of Central is currently working on an master plan for the city. This expenditure is related to the contract with a firm related to providing services related to development of a master plan. The 2016-17 budget reflects the estimated costs of services to be provided related to the development of the master plan.
CDBG Planner Services	Professional CDBG services to be provided to the City of Central in conjunction with the federal CDBG grant. The services were completed in prior years and no additional services are currently expected. The 2016-17 budget reflects this accordingly.
Transportation Planner	Professional services obtained by the City of Central related to transportation planning services. In 2013-14, phases I & II were completed. The City plans to have additional work done in 2016-17. Therefore, the 2016-17 budget reflects reflect and estimate of the costs related to transportation planning services.
Zoning & Elevation Studies	The City of Central may hire professionals to provide zoning and elevation studies periodically. In 2014-15 fiscal year, flood elevation studies related to Beaver Bayou were performed. The City of Central does not expect costs for 2016-17.
Notifications	The City of Central is required to publish notifications in the official journal as they relate to planning and zoning. The 2016-17 reflects a best estimate of those costs based on historical figures.
Legal Services	The City of Central currently contracts legal services related to planning and zoning applications, cases, ordinances and the UDC. The budget for 2016-17 reflects and estimate based on prior years historical figures.

City of Central, Louisiana
2016 - 2017 Budget
General Fund - General Administration Expenditures

Account No	Account Description	YTD	Additional	Total	Original	Last	Final	% Change	Adopted	% Change
		Feb 2015-16	Projected thru 2015-16	Projected 2015-16	2015-16 Budget	Amended 15-16 Budget	Amended 2015-16 Budget	2015-16 Last Amended vs 2015-16 Projected	2016-17 Budget	2016-17 Adopted vs 2015-16 Projected
000.419.43.430	Repairs & Maintenance	176.66	520.00	696.66	4,000.00	4,000.00	725.00	-83%	2,000.00	187%
000.419.44.441	Rent	12,600.00	5,600.00	18,200.00	16,800.00	16,800.00	16,800.00	8%	16,800.00	-8%
000.419.70.260	Insurance-Worker's Comp	963.75	0.00	963.75	972.97	972.97	972.97	-1%	992.43	3%
000.419.70.520	Insurance-General Liability	27,462.80	0.00	27,462.80	33,390.00	33,390.00	28,000.00	-18%	29,400.00	7%
000.419.70.742	Insurance-Vehicle	1,440.00	0.00	1,440.00	1,507.84	1,507.84	1,507.84	-4%	1,500.00	4%
000.419.90.410	Utilities	2,434.62	849.58	3,284.20	3,000.00	3,000.00	3,300.00	9%	3,500.00	7%
000.419.90.530	Telephone	2,164.05	1,000.00	3,164.05	4,600.00	4,600.00	3,200.00	-31%	4,600.00	45%
000.419.90.531	Internet Services	544.95	250.00	794.95	1,750.00	1,750.00	800.00	-55%	1,750.00	120%
000.419.90.610	General Supplies & Office Exp	1,124.98	220.19	1,345.17	4,000.00	4,000.00	1,425.00	-66%	4,000.00	197%
000.419.90.741	Small Equipment	0.00	0.00	0.00	2,500.00	2,500.00	0.00	-100%	2,500.00	0%
TOTAL GENERAL ADMINISTRATION		48,911.81	8,439.77	57,351.58	72,520.81	72,520.81	56,730.81	-21%	67,042.43	17%

Budget Notes:

- Repairs & Maintenance** The costs of repairs and maintenance to the office and/or office equipment for City Hall is captured in the expenditure. The 2016-17 budget reflects a best estimate of costs for repairs and maintenance.
- Rent** 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 2016-17 reflects to annual rental expenditure for City Hall.
- 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 2016-17 reflects an estimate of the premiums based on information obtained from Risk Management during the budget process.

City of Central, Louisiana
2016 - 2017 Budget
General Fund - General Administration Expenditures

Budget Notes continued:

Insurance-General Liability

The City of Central obtains general liability insurance each fiscal year. Risk Management, a division of LMA, currently provides this coverage for the City of Central. General liability premiums are calculated on expenditures from operations. The budget for 2016-17 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 2016-17 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 2016-17 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 2016-17 reflects an estimate based on prior years historical figures.

Internet Services

The costs of internet services currently provided by AT&T U-verse related to the operations of City Hall are captured in this expenditure. The budget for 2016-17 reflects an estimate based on prior years historical figures and consideration of a recent change of service providers.

General Supplies & Office Expense

The costs of office supplies and other miscellaneous costs related to the daily operations of City Hall are captured in this expenditure. The budget for 2016-17 reflects an estimate based on prior years historical figures.

Small Equipment

The costs of equipment purchases less than \$1000 related to the operations of City Hall are captured in this expenditure. The budget for 2016-17 reflects a best estimate of equipment purchases that may be necessary for the fiscal year.

City of Central, Louisiana
2016 - 2017 Budget
General Fund - Public Safety Expenditures

Account No	Account Description	YTD Feb 2015-16	Additional Projected thru 2015-16	Total Projected 2015-16	Original 2015-16 Budget	Last Amended 15-16 Budget	Final Amended 2015-16 Budget	% Change 2015-16 Last Amended vs 2015-16 Projected	Adopted 2016-17 Budget	% Change 2016-17 Adopted vs 2015-16 Projected
000.420.22.000	Fire Hydrant Rental Fees	0.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	0%	1,500.00	0%
TOTAL PUBLIC SAFETY		0.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	0%	1,500.00	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. Council has decided to continue to fund the fire hydrants for the 2016-17 fiscal year.

City of Central, Louisiana
2016 - 2017 Budget
General Fund - Police Department Expenditures

Account No	Account Description	YTD	Additional	Total	Original	Last	Final	% Change	Adopted	% Change
		Feb 2015-16	Projected thru 2015-16	Projected 2015-16	2015-16 Budget	Amended 15-16 Budget	Amended 2015-16 Budget	2015-16 Last Amended vs 2015-16 Projected	2016-17 Budget	2016-17 Adopted vs 2015-16 Projected
000.421.05.110	Salary/Wages-Police Chief	792.08	396.04	1,188.12	1,188.00	1,188.00	1,188.00	0%	1,188.50	0%
000.421.20.110	Salary/Wages-Employees	32,511.30	20,680.00	53,191.30	54,080.00	54,080.00	54,080.00	-2%	109,560.00	106%
000.421.05.111	Payroll Taxes	2,652.68	1,607.36	4,260.04	4,283.27	4,283.27	4,300.00	-1%	8,583.01	101%
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	8,848.20	0.00	8,848.20	9,700.10	9,700.10	9,000.00	-9%	16,306.82	84%
000.421.05.410	Utilities	3,102.88	1,825.45	4,928.33	4,000.00	4,000.00	4,930.00	23%	5,500.00	12%
000.421.05.441	Rent	11,700.00	5,200.00	16,900.00	15,800.00	15,800.00	15,800.00	7%	15,800.00	-7%
000.421.05.520	Insurance-Liability	12,230.38	989.35	13,219.73	22,140.00	22,140.00	13,400.00	-40%	18,300.00	38%
000.421.05.530	Telephone	808.75	647.99	1,456.74	1,616.08	1,616.08	1,616.08	-10%	2,520.00	73%
000.421.05.531	Internet Services	3,970.11	2,514.00	6,484.11	7,920.00	7,920.00	6,825.00	-18%	10,188.00	57%
000.421.05.610	General Supplies & Office Exp	3,328.32	2,413.50	5,741.82	5,398.00	5,398.00	5,850.00	6%	6,980.00	22%
000.421.05.742	Insurance-Vehicles	14,520.31	0.00	14,520.31	13,683.91	13,864.91	14,600.00	5%	16,507.61	14%
000.421.05.744	Small Equipment	13,162.87	1,700.00	14,862.87	13,940.00	13,940.00	14,900.00	7%	14,000.00	-6%
000.421.05.748	Weapons	7,616.00	450.00	8,066.00	8,100.00	8,100.00	8,100.00	0%	7,300.00	-9%
000.421.20.340	Extra Duty Deputy Labor	71,760.00	35,910.00	107,670.00	120,000.00	120,000.00	110,000.00	-10%	110,000.00	2%
000.421.20.610	Law Enforcement Supplies	2,944.54	0.00	2,944.54	3,000.00	3,000.00	3,000.00	-2%	5,500.00	87%
000.421.20.800	Uniforms	6,390.89	1,501.28	7,892.17	6,550.00	9,350.00	9,350.00	-16%	8,500.00	8%
000.421.25.800	Vests	1,950.00	0.00	1,950.00	7,000.00	4,200.00	2,000.00	-54%	7,000.00	259%

City of Central, Louisiana

2016 - 2017 Budget

General Fund - Police Department Expenditures

Account No	Account Description	YTD	Additional	Total	Original	Last	Final	% Change	Adopted	% Change
		Feb 2015-16	Projected thru 2015-16	Projected 2015-16	2015-16 Budget	Amended 15-16 Budget	Proposed 2015-16 Budget	2015-16 Last Amended vs 2015-16 Projected	2016-17 Budget	2016-17 Proposed vs 2015-16 Projected
000.421.55.270	Education & Conferences	3,243.74	563.71	3,807.45	4,000.00	4,000.00	4,000.00	-5%	4,000.00	5%
000.421.____.____	Repairs & Maint-Building	0.00	0.00	0.00	0.00	0.00	0.00	0%	3,580.00	0%
000.421.70.430	Repairs & Maint-Vehicles & Equip	5,293.61	2,951.39	8,245.00	10,000.00	10,000.00	10,000.00	-18%	11,000.00	33%
000.421.70.626	Fuel	8,254.80	6,987.02	15,241.82	13,885.68	13,885.68	15,250.00	10%	21,000.00	38%
TOTAL POLICE DEPARTMENT		215,081.46	86,337.09	301,418.55	326,285.04	326,466.04	308,189.08	-8%	403,313.94	34%

Budget Notes:

Salary/Wages- Police Chief

The salary for the police chief was set by council ordinance at \$26,500 per year. The budget for 2014-15 was reduced per council ordinance. The 2016-17 budget will remain the same as the reduction was to last for a 4 year term.

Salary/Wages-Employees

Salaries and wages for all Police Department employees are accounted for in the line item. The 2016-17 budget includes the following:

	<u>FTEs</u>	<u>Annual Salary</u>
Assistance Police Chief	1	41,600.00
Part Time Officers	1.3	40,000.00
Emergency OT not covered by FEMA	0	3,000.00
Part Time Administrative Assistant	1	24,960.00
		<u>109,560.00</u>

Payroll Taxes

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

Retirement Plan

The current Police Chief for the City of Central nor the Assistance Police Chief is not required to participate in MPRS. The match for MPRS is at 31.5%. The budget reflects the expenditure accordingly for 2016-17.

City of Central, Louisiana

2016 - 2017 Budget

General Fund - Police Department Expenditures

Budget Notes continued:

Insurance-Worker's Comp

The City of Central obtains worker's compensation insurance each fiscal year to cover employees and reserve officers of the Police Department in the event they are injured while on the job. Risk Management, a division of LMA, currently provides this coverage for the City of Central. Worker's compensation premiums are calculated based on employee wages and a flat amount per reserve officer.

Utilities

The costs of utilities related to the operations of the Police Department are captured in this expenditure. The budget for 2016-17 reflects an estimate based on prior years historical figures.

Rent

The 2016-17 budget reflects monthly rent at \$1300 per month for the current space occupied by the City of Central Police Department.

Insurance-Liability

The City of Central Police Department obtains general liability insurance each fiscal year. Risk Management, a division of LMA, currently provides this coverage.

Telephone

The costs of telephone related services for the Police Department are captured in this expenditure. This includes cell phone expense for the Administrative Assistant. The budget for 2016-17 reflects an estimate based on prior year historical figures and growth of department.

Internet Services

The cost of air cards for the patrol units and internet for the Police Department is captured in this expenditure as well as cable TV. The budget for 2016-17 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 2016-17 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 2016-17 reflects the costs of coverage for 12 vehicles.

Small Equipment

The costs of equipment purchases less that \$1000 related to the operations of the Police Department are captured in this expenditure. The budget for 2016-17 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>
Motorolla APEX 4500 Radios	2	10,000.00
Miscellaneous		4,000.00
		<u>14,000.00</u>

City of Central, Louisiana

2016 - 2017 Budget

General Fund - Police Department Expenditures

Budget Notes continued:

Weapons The cost of weapon purchases are captured in this account. The 2016-17 budget reflects estimated weapon purchases as follows:

Lethal Weapons-Shotguns	2	1,800.00
Lethal Weapons-Rifles	3	3,000.00
Non-lethal Weapons - Pepper Guns	5	<u>2,500.00</u>
		7,300.00

Extra Duty Deputy Labor The City of Central Police Department currently contracts with the EBR Sherriff office to provide extra patrols by sheriff deputies. The contract amount increased in 2015-16 from \$25 per hour to \$30 per hour. The costs of these patrols are paid directly to the officers providing the patrols. The officers are provided a Form 1099 at the end of the calendar

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 2016-17 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 2016-17 is based on the current uniform needs for the reserve officers plus the addition of 4 reserve officers for a total of 20 reserve officers and part-time officers.

Bullet Proof Vests The costs of bullet proof vest purchases are captured in this account. The 2016-17 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 2016-17 reflects a best estimate based on prior year historical figures.

Repairs & Maint-Vehicles & Equip This includes costs for repairs and maintenance on police patrol units and equipment for the Police Department. The budget for 2016-17 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 lease in 2016-17.

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 2016-17 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 2016-17 reflects a best estimate based on historical figures, number of patrol units and estimated hours of patrols.

City of Central, Louisiana
2016 - 2017 Budget
General Fund - Highways & Street Expenditures

Account No	Account Description	YTD	Additional	Total	Original	Last	Final	% Change	Adopted	% Change
		Feb 2015-16	Projected thru 2015-16	Projected 2015-16	2015-16 Budget	Amended 15-16 Budget	Amended 2015-16 Budget	2015-16 Last Amended vs 2015-16 Projected	2016-17 Budget	2016-17 Adopted vs 2015-16 Projected
000.431.30.700	Sidewalks & Crosswalks	53,657.12	53,362.10	107,019.22	0.00	678,306.61	0.00	-84%	0.00	-100%
000.431.70.800	Street Lights	11,068.79	6,229.75	17,298.54	22,000.00	22,000.00	17,500.00	-21%	22,000.00	27%
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	81,260.00	81,260.00	0.00	-100%	0.00	0%
TOTAL HIGHWAYS & STREETS		64,725.91	59,591.85	124,317.76	103,260.00	781,566.61	17,500.00	-84%	22,000.00	-82%

Budget Notes:

- Sidewalks & Crosswalks** This captures expenditures related to sidewalk and crosswalk projects/repairs in the City of Central. In 2015-16, expenditures of \$687,306.61 are expected to be incurred related to the Transportation Enhancement Program related to a Sidewalk Project within the City of Central. This project was transferred to the Capital Outlay & Improvement Fund.
- Street Lights** The City of Central has street lights for which it is responsible for the utility costs, installation, and repairs and maintenance. The budget for 2016-17 reflects estimated utility and repair costs. Some additional lights are currently planned for installation during 2016-17.
- Storm/Street Drainage** The City of Central captures the costs of design and engineering related storm and street drainage projects not funded from a special revenue fund in this expenditure. Beginning in 2015-16, these projects will be captured in the Capital Outlay & Improvement Fund.
- Road Safety Improvements** The City of Central had multiple road safety improvement projects in prior fiscal years. The projects were funded by the Curve Safety Grant. The budget for 2016-17 does not reflect costs for projects. Future projects will be captured in the Capital Outlay & Improvement Fund.
- Road Studies** The City of Central may periodically incur costs from road studies to determine the feasibility and manner in which improvements to roads can be made. This can include existing and new roadways. Beginning in 2015-16, these costs will be captured in the Capital Outlay & Improvement Fund.
- City/Parish Street Maintenance** The City/Parish of EBR provides mills to the cities of Baker, Zachary, and Central to provide street maintenance. This expenditure reflects the cost of the street maintenance with those dedicated funds provided by EBR. The costs for these expenditures will be captured in the Capital Outlay & Improvement Fund beginning in 2015-16.

City of Central, Louisiana
2016 - 2017 Budget
General Fund - Sanitation Expenditures

Account No	Account Description	YTD	Additional	Total	Original	Last	Final	% Change	Adopted	% Change
		Feb 2015-16	Projected thru 2015-16	Projected 2015-16	2015-16 Budget	Amended 15-16 Budget	Amended 2015-16 Budget	2015-16 Last Amended vs 2015-16 Projected	2016-17 Budget	2016-17 Adopted vs 2015-16 Projected
000.432.00.330	Sanitation Studies	0.00	0.00	0.00	0.00	0.00	0.00	0%	20,000.00	0%
000.432.60.424	Weed Control	21,182.29	52,907.89	74,090.18	90,000.00	0.00	74,150.00	0%	136,800.00	85%
TOTAL SANITATION		21,182.29	52,907.89	74,090.18	90,000.00	0.00	74,150.00	0%	156,800.00	112%

Budget Notes:

Sanitation Studies The City of Central is in the process of developing a Sewer Master Plan and as a result has incurred costs related to professional services to develop the plan. The budget for 2016-17 includes estimated amounts for studies related to the cost of implementing the 1st phase of the Sewer Master Plan. This would include estimated costs of right a way

Weed Control The City of Central currently contracts out weed control with Louisiana Vegetation Management. The primary purpose of the contract is to control weed growth within the City of Central. The budget for 2016-17 reflects estimated costs for spraying and additional cuttings on some parish and state roadways within the city limits.

City of Central, Louisiana
2016 - 2017 Budget
General Fund - Welfare Expenditures

Account No	Account Description	YTD	Additional	Total	Original	Last	Final	% Change	Adopted	% Change
		Feb 2015-16	Projected thru 2015-16	Projected 2015-16	2015-16 Budget	Amended 15-16 Budget	Amended 2015-16 Budget	2015-16 Last Amended vs 2015-16 Projected	2016-17 Budget	2016-17 Adopted vs 2015-16 Projected
000.444.30.800	Council on Aging	15,300.00	5,100.00	20,400.00	20,400.00	20,400.00	20,400.00	0%	20,400.00	0%
TOTAL WELFARE		15,300.00	5,100.00	20,400.00	20,400.00	20,400.00	20,400.00	0%	20,400.00	0%

Budget Notes:

Council on Aging The City of Central provides building space for the local Council on Aging within the city. The building rental for 2016-17 is estimated at \$1700 per month. The budget for 2016-17 reflects the cost of the building rental.

City of Central, Louisiana
2016 - 2017 Budget
General Fund - Special Event Expenditures

Account No	Account Description	YTD Feb 2015-16	Additional Projected thru 2015-16	Total Projected 2015-16	Original 2015-16 Budget	Last Amended 15-16 Budget	Final Amended 2015-16 Budget	% Change 2015-16 Last Amended vs 2015-16 Projected	Adopted 2016-17 Budget	% Change 2016-17 Adopted vs 2015-16 Projected
000.464.40.000	Community Events	19,082.00	0.00	19,082.00	20,000.00	20,000.00	19,100.00	-5%	10,000.00	-48%
TOTAL SPECIAL EVENT EXPENDITURES		19,082.00	0.00	19,082.00	20,000.00	20,000.00	19,100.00	-5%	10,000.00	-48%

Budget Notes:

Community Events

The City of Central is planning a City Celebration in July 2016. The Budget for 2016-17 reflects a best estimate of the cost of hosting this event for the community.

City of Central, Louisiana
2016 - 2017 Budget
General Fund - Economic Development Expenditures

Account No	Account Description	YTD	Additional	Total	Original	Last	Final	% Change	Adopted	% Change
		Feb 2015-16	Projected thru 2015-16	Projected 2015-16	2015-16 Budget	Amended 15-16 Budget	Amended 2015-16 Budget	2015-16 Last Amended vs 2015-16 Projected	2016-17 Budget	2016-17 Adopted vs 2015-16 Projected
000.464.10.330	Consulting Services	9,090.74	16,666.64	25,757.38	50,000.00	50,000.00	27,000.00	-48%	75,000.00	191%
000.464.10.540	Publicity	1,403.19	0.00	1,403.19	10,000.00	10,000.00	1,450.00	-86%	67,000.00	4675%
000.464.99.000	Miscellaneous	0.00	0.00	0.00	3,000.00	3,000.00	0.00	-100%	0.00	0%
000.464.99.001	Special Events	0.00	0.00	0.00	5,000.00	5,000.00	0.00	-100%	15,000.00	0%
000.464.____.____	Studies	0.00	0.00	0.00	0.00	0.00	0.00	0%	15,000.00	0%
000.464.99.270	Education & Conferences	0.00	0.00	0.00	5,000.00	5,000.00	0.00	-100%	6,000.00	0%
000.464.99.580	Travel	0.00	0.00	0.00	3,000.00	3,000.00	0.00	-100%	3,000.00	0%
TOTAL ECONOMIC DEVELOPMENT		10,493.93	16,666.64	27,160.57	76,000.00	76,000.00	28,450.00	-64%	181,000.00	566%

Budget Notes:

- Consulting Services** The expenditures related to consulting services which are related to economic development within the City of Central are captured with this expenditure. The City of Central has hired a consultant and the 2016-17 budget reflects this accordingly.
- 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 budget for 2016-17 reflects a best estimate based on historical figures and estimates.
- 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 budget for 2016-17 reflects a best estimate of the possible costs.
- 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 budget for 2016-17 reflects a best estimate of those costs.
- Studies** The City plans to have an Feasibility Study done in 2016-17 related to economic development. The budget for 2016-17 reflects an estimate of the cost related to this study.
- Education & Conferences** City officials have attended several education seminar and conference related to economic development in the past fiscal years. The 2016-17 budget reflects a best estimate of costs for the fiscal year.

Budget Notes:**Travel**

Travel costs associated with economic development activities including but not limited to conferences, seminars and various regional tradeshow. The budget for 2016-17 reflects a best estimate of those associated travel costs.

City of Central, Louisiana
2016 - 2017 Budget
General Fund - Fiscal Agent Expenditures

Account No	Account Description	YTD	Additional	Total	Original	Last	Final	% Change	Adopted	% Change
		Feb 2015-16	Projected thru 2015-16	Projected 2015-16	2015-16 Budget	Amended 15-16 Budget	Amended 2015-16 Budget	2015-16 Last Amended vs 2015-16 Projected	2016-17 Budget	2016-17 Adopted vs 2015-16 Projected
000.475.10.000	Bond Amortization-Premium	0.00	37,886.28	37,886.28	0.00	0.00	37,886.28	0%	39,022.87	3%
000.475.10.000	Investment Fees	39,935.00	(21,785.21)	18,149.79	46,000.00	46,000.00	18,149.79	-61%	18,694.29	3%
TOTAL FISCAL AGENT		39,935.00	16,101.07	56,036.07	46,000.00	46,000.00	56,036.07	22%	57,717.16	3%

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 2016-17 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
2016 - 2017 Budget
General Fund - Intergovernmental Expenditures

Account No	Account Description	YTD Feb 2015-16	Additional Projected thru 2015-16	Total Projected 2015-16	Original 2015-16 Budget	Last Amended 15-16 Budget	Final Amended 2015-16 Budget	% Change 2015-16 Last Amended vs 2015-16 Projected	Adopted 2016-17 Budget	% Change 2016-17 Adopted vs 2015-16 Projected
000.480.10.000	Collection Fees	45,813.92	3,622.90	49,436.82	66,507.02	66,507.02	63,507.02	-26%	67,982.49	38%
000.480.80.340	Animal Control	76,293.36	38,146.68	114,440.04	116,186.80	116,186.80	114,440.04	-2%	116,186.80	2%
TOTAL INTERGOVERNMENTAL		122,107.28	41,769.58	163,876.86	182,693.82	182,693.82	177,947.06	-10%	184,169.29	12%

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 1.2% 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 2016-17 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 \$4.26 per resident during 2016. The budget for 2016-167reflects the fee for 2016 per the current agreement for July - December of 2016 and an estimate of \$4.41 per resident for January - June 2017. This estimate is based on historical increases of fees.

**City of Central, Louisiana
2016 - 2017 Budget
General Fund - Other Revenues**

Account No	Account Description	YTD	Additional	Total	Original	Last	Final	% Change	Adopted	% Change
		Feb 2015-16	Projected thru 2015-16	Projected 2015-16	2015-16 Budget	Amended 15-16 Budget	Amended 2015-16 Budget	2015-16 Last Amended vs 2015-16 Projected	2016-17 Budget	2016-17 Adopted vs 2015-16 Projected
000.319.30	Penalties & Interest-Sales Tax	14,620.34	5,000.00	19,620.34	26,500.00	26,500.00	20,000.00	-26%	26,500.00	35%
000.319.60	Penalties & Interest-Occ Lic	3,901.62	1,638.31	5,539.93	6,750.00	6,750.00	5,600.00	-18%	6,750.00	22%
000.361.40	Bond Amortization-Discount	0.00	2,066.28	2,066.28	0.00	0.00	2,066.28	0%	2,128.27	3%
000.361.00	Investment Earnings	44,624.77	46,503.95	91,128.72	58,486.20	58,486.20	91,128.72	56%	93,862.59	3%
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	0.00	18,998.00	18,998.00	0.00	3,000.00	18,998.00	533%	0.00	-100%
000.380.00	Miscellaneous Revenue	150.80	72,000.00	72,150.80	50.00	50.00	72,200.00	144202%	50.00	-100%
000.390.20	Other Financing Sources-Half Cent	0.00	0.00	0.00	0.00	90,740.40	0.00	-100%	0.00	0%
TOTAL OTHER REVENUE		63,297.53	146,206.54	209,504.07	91,786.20	185,526.60	209,993.00	13%	129,290.86	-38%

Budget Notes:

- Penalties & Interest-Sales Tax** Business that are required to charge and collect sales tax are assessed penalties and interest if sales tax returns and payments are filed and paid late. The budget for 2016-17 reflects a best estimate based on historical figures.
- Penalties & Interest-Occ License** Business filing/paying annual occupational license tax late are assessed penalties and interest on the amount due. The budget for 2015-16 reflects a best estimate based on historical figures.
- Bond Amortization-Discount** The City of Central may purchase bonds at a discount from time to time when investing funds. This reflects the required amortization of those discounts. The 2016-17 budget reflects an estimate of the bond amortization.
- Investment Earnings** The City of Central maintains various investments with Whitney Bank which earn interest and dividends. Those earning are reflected in this line item and the 2016-17 budget reflects a best estimate based on current investments with Whitney Bank. Earnings include the change in market value.
- Contributions/Donations-City** Periodically the City of Central may receive donated items and services. In 2016-17, the City of Central does not expect to receive any donated items and services. The budget for 2016-17 reflects this accordingly.

City of Central, Louisiana

2016 - 2017 Budget

General Fund - Other Revenues

Budget Notes:

Contributions/Donations-PD Periodically the Police Department may receive donated items and services. In 2016-17, the Police Department does not expect to receive any donated items or services. The budget for 2016-17 reflects this accordingly.

Miscellaneous Revenue Occasionally the City of Central will receive payments/reimbursements that are miscellaneous in nature. The receipts are captured in this line item. The budget for 2016-17 reflects a best estimate base on historical figures.

Other Financing Sources-Half Cent This refelects transfers from the Half-Cent fund to the General Fund to be used on projects that are funded through grant or federal funds and require a match. All transfers must meet the requirements for use of the Half-Cent Funds. During 2015-16, the City of Central will incur a requirement match on the Transportation Enhancement Program Sidewalk Project of \$90,740.40. This project has been transferred to the Capital Outlay & Improvement Fund.

**City of Central, Louisiana
2016 - 2017 Budget
General Fund - Other Expenditures**

Account No	Account Description	YTD Feb 2015-16	Additional Projected thru 2015-16	Total Projected 2015-16	Original 2015-16 Budget	Last Amended 15-16 Budget	Final Amended 2015-16 Budget	% Change 2015-16 Last Amended vs 2015-16 Projected	Adopted 2016-17 Budget	% Change 2016-17 Adopted vs 2015-16 Projected
000.410.00.741	Equipment-City	0.00	0.00	0.00	5,000.00	5,000.00	0.00	-100%	5,000.00	0%
000.410.00.743	Furniture & Fixtures-City	0.00	0.00	0.00	3,000.00	3,000.00	0.00	-100%	0.00	0%
000.421.05.000	Software-PD	0.00	2,700.00	2,700.00	0.00	0.00	2,700.00	0%	7,500.00	0%
000.421.05.741	Equipment-PD	11,491.29	6,500.00	17,991.29	23,899.39	23,899.39	21,510.39	-25%	9,053.00	0%
000.421.05.742	Vehicles-PD	40,432.96	18,819.00	59,251.96	40,136.12	58,955.12	58,955.12	1%	47,319.68	-20%
000.421.05.743	Furniture & Fixtures-PD	0.00	0.00	0.00	0.00	0.00	0.00	0%	0.00	0%
000.____.____.____	Transfer to CO&I Fund	0.00	878,270.26	878,270.26	0.00	0.00	878,270.26	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%
TOTAL OTHER EXPENDITURES		51,924.25	906,289.26	958,213.51	72,035.51	90,854.51	961,435.77	955%	68,872.68	-93%

Budget Notes:

Equipment-City Equipment purchased by City Hall to be used in the operations of the City of Central. The budget for 2016-17 reflects the following purchases:

LGAP Grant - Equipment	5,000.00
	5,000.00

Furniture & Fixtures-City Furniture and Fixtures purchased by City Hall to be used in the operations of the City of Central. The budget for 2016-17 reflects and estimate for incidental purchases related to new administration.

Software-Police Department The City of Central Police Department may be required to purchase/upgrade software used for law enforcement. In 2016-17, the Police Department plans to purchase OMNIXX software the the police unit to run Driver's License.

City of Central, Louisiana
2016 - 2017 Budget
General Fund - Other Expenditures

Budget Notes:

Equipment-Police Department

Equipment purchased by the Police Department to be used for law enforcement activities. The budget for 2016-17 reflects purchases of equipment.

Laptops	5	7,630.00
Desktop Computer	1	<u>1,423.00</u>
		9,053.00

Vehicles-Police Department

This budget item reflects vehicle purchases by capital lease for the City of Central Police Department for 2016-17.

Ford Explorer patrol units (5 yr Capital Lease) C/O PY	4	22,466.12
Ford F150 Truck (5yr Capital Lease)new	2	12,903.56
Lights & Equipment for patrol units		<u>11,950.00</u>
		47,319.68

Furniture & Fixtures-PD

This budget item reflects Furniture & Fixtures purchases for 2016-17 related to the Police Department.

Transfer to CO & I Fund

This reflects transfers to the Capital Outlay and Improvement Fund. The 2015-16 budget reflected transfers of \$678,306.61 related to the Transportation Enhancement Program Sidewalk Project and a transfer of the Restricted Fund Balance for the City/Parish Street Maintenance Fund of \$199,963.65