

# 2018 PRESIDENT'S MESSAGE

## A FUNDAMENTAL CHOICE ON THE ROAD AHEAD



**2017-18** was an important year in West Feliciana's march toward a more prosperous future.

We were successful - after four years of a diligent team effort - to get the Louisiana Tax Commission to recognize that the allocation of values at the nuclear plant was not done in accordance with the law and to agree to do so in the future.

This means that, starting with the budget year 2018-19 the Parish's public bodies, its School Board, Sheriff's office, Fire District and other public bodies will

begin to receive the revenue to which they are legally entitled.

For West Feliciana Parish government that means we will receive an additional \$1 million in revenue to maintain roads, bridges, social services, buildings and services.

We are finally seeing significant growth based on data from new residential customers of the water utility. Residential growth is up 15% in the last three years alone and Parish sales tax revenue represents a growing and prosperous commercial sector. This

growth is expected to continue this fiscal year. Additionally, the Independence Sewer system is on course to achieving financial break-even in the next twenty-four months.

**RESIDENTIAL GROWTH IS UP 15% IN THE LAST THREE YEARS ALONE AND OUR SALES TAX REVENUE REPRESENTS A GROWING AND PROSPEROUS COMMERCIAL SECTOR**

However, the most outstanding consequence of being shorted \$100 million over 20 years, our roads, bridges – our infrastructure -is in deplorable, and in some cases, dangerous condition and

**THE MOST OUTSTANDING CONSEQUENCE OF BEING SHORTED \$100 MILLION OVER 20 YEARS IS THAT OUR ROADS, BRIDGES – OUR INFRASTRUCTURE – IS IN DEPLORABLE, AND IN CERTAIN CASES, DANGEROUS CONDITON**

requires immediate attention.

That is why the Council President has called a public meeting for May 2nd at the Middle School Gym at 6:00 pm. We hope to have a broad discussion about the challenges to bringing our infrastructure up to date – and how we will choose to pay for that over the coming decade.

The Budget presented in this document to the Public and to the Parish Council is a beginning on the roadmap to a future where we upgrade our roads, bridges and water system to first class status. This is a process that will take several years but is one that we can accomplish.

It is my belief that we do not need to raise taxes to have the resources we need to carry out the job of fixing our roads and bridges. What we must do is reallocate some of the taxes we already pay to higher priority needs. That is why I am asking the Council to propose an election for renewals of taxes we already collect and the extension and rededication of the sales taxes we already pay to be used to fund our road

# 2019 BE INFORMED.GET INVOLVED.

**PLEASE JOIN YOUR PARISH COUNCIL AND FELLOW COMMUNITY MEMBERS FOR AN IMPORTANT DISCUSSION ABOUT WEST FELICIANA INFRASTRUCTURE- PRESENT CONDITONS, PROJECT PRIORITIES & FUNDING THE FUTURE**

• **WEDNESDAY // MAY 2, 2018**

• **6 PM @ WEST FELICIANA MIDDLE SCHOOL (GYM)**

and bridge improvement program.

The Hospital is a wonderful asset for our community. When the Hospital Board came to the Police Jury seven years ago, to ask for the dedication of sales taxes, they promised that they would not be back asking for a renewal. Now it appears that they have changed their mind, insisting that this money is needed for some additional period of time.

The Hospital has completed the new facility. It continues to have millions of dollars in the bank. A review of their operating results shows that they can survive and grow without the sales tax revenue continuing beyond 2020 when it is currently set to expire.

**THE BUDGET PRESENTED IN THIS DOCUMENT TO THE PUBLIC AND TO THE PARISH COUNCIL IS A BEGINNING ON THE ROADMAP TO A FUTURE WHERE WE UPGRADE OUR ROADS, BRIDGES & WATER SYSTEM TO FIRST CLASS STATUS**

If the renewal and extensions were rededicated, we would have the resources needed to repair and replace our roads and make sure that our bridges are in good, sound and safe condition. Yet each of us would pay the same tax

rates we pay now. If not, Council members will be forced to look to propose an election to raise property taxes to fund our road and bridge program. If neither of those choices are made, then we will continue along the path we are on, with our roads continuing to deteriorate and our bridges becoming more and more dangerous.

The increase in revenue brought about by the correction of the Louisiana Tax Commission problem results in our being able to fill three vacant positions on our road crew, purchase more road materials and purchase additional equipment which will make our road and bridge repair and maintenance operations more efficient and cost effective. It also allows us to replace our former building inspector who retired last year. Jim Ferguson has been shouldering that duty in addition to his other responsibilities. We have chosen to replace a retiring meter reader with an outside contract which brings down the cost of that portion of the operation and makes that cost more predictable in the future.

I want to encourage everyone to come out on May 2 to be informed and to get involved in this important discussion.

# GENERAL FUND

	2017-18	2018-19
Revenue:		
Taxes		
Ad Valorem Taxes		
Ad Valorem Taxes	968,800	1,142,400
Sales Tax		
Social Service Tax	100,000	105,000
Beer Tax		
Beer Tax	3,000	2,800
Video Poker		
Video Poker	114,000	90,000
Licenses and Permits		
Alcoholic Beverages		
Alcoholic Beverages	1,200	1,200
Occupational Licenses		
Occupational Licenses	65,000	80,000
Building Permits		
Building Permits	40,000	65,000
Intergovernmental		
Federal Funds		
Payment in lieu of taxes		
Local	300	300
Probation Office	120,000	131,247
State Funds		
State Revenue Sharing	50,000	30,000
Payment in lieu of taxes	100	100
Severance Taxes	35,000	50,000
Fire Insurance Rebate	100,000	100,000
Motor Vehicle Fees	15,000	15,000
Royalty Funds	100	100
SupplementalPayDPS	1,200	1,200
Miscellaneous Revenue	100	100
Fees, Charges and Commissions for services		
Fees, charges and commissions		
Development Review	1,200	1,850
Sale of Maps & publications	1,000	400

PAGE INTENTIONALLY LEFT BLANK

## GENERAL FUND

Address Signs	500	1,200
IT Services	15,000	15,000
Revenue Reimbursement for Bookkeeping	0	200,000
Coroner's Account	2,500	1,800
Zoning Fees	1,500	1,050
911 Surcharge	200,000	0
Act 1031-Jury Service Fees	16,000	21,000
Supplemental PayDPS	100	100
Use of Money and Property		
Interest Income		
Interest income	11,000	38,000
Rent		
Rental Facilities	8,400	8,400
Capital Outlay Council Approved		
Local		
Sale of Industrial Park Property	228,270	0
Sullivan House	0	0
<b>Total Revenue</b>	<b>2,099,270</b>	<b>2,103,247</b>
<b>Expenditures</b>		
Taxes		
Sales Tax		
Collection/commission fees	0	2,225
General Government		
Salaries & Wages	466,762	632,201
Payroll Taxes	37,902	48,416
Insurance Expense	37,569	51,719
Retirement expense	33,854	44,920
Workers compensation expense	1,056	1,900
Legislative/Council Members		
Salaries & Wages	48,000	48,000
Payroll Taxes	3,672	3,672
Workers compensation expense	504	275
Mileage/travel	10,000	10,000
Official publications	10,000	10,000
Dues	10,100	10,100

## GENERAL FUND

Operating Expenses	1,080	1,080
Council secretary		
Salaries & Wages	24,562	26,000
Payroll Taxes	1,900	1,899
Insurance Expense	4,696	4,462
Retirement expense	1,965	1,950
Workers compensation expense	61	61
Legal		
Operating Expenses	7,500	7,500
Legal Consulting	44,000	60,000
Clerk of Court		
Operating Expenses	23,000	24,000
Constable and Magistrate		
Salaries & Wages	15,000	15,000
Payroll Taxes	2,000	2,000
Workers compensation expense	0	502
Operating Expenses	1,000	1,000
Juror and Witness fees		
Operating Expenses	9,996	14,400
Probation Office		
Salaries & Wages	84,996	84,996
Payroll Taxes	1,171	1,171
Insurance Expense	15,178	15,178
Retirement expense	28,102	28,102
Workers compensation expense	1,800	1,800
Judge/Division B		
Salaries & Wages	59,004	59,004
Payroll Taxes	931	931
Retirement expense	21,950	21,950
Workers compensation expense	145	145
Public Works Director		
Telephone Expense	2,509	9,000
Operating Expenses	0	0
District Attorney		
Salaries & Wages	77,000	77,000
Payroll Taxes	4,277	4,277

## GENERAL FUND

Insurance Expense	5,400	5,400
Retirement expense	2,400	2,400
Workers compensation expense	312	312
Operating Expenses	20,976	20,976
Miscellaneous Expense	1,500	1,800
Elections		
Elections	8,000	8,000
Registrar of Voters		
Salaries & Wages	30,000	30,000
Payroll Taxes	504	504
Retirement expense	7,005	7,005
Workers compensation expense	55	55
Operating Expenses	4,800	6,000
Financial Administration		
Office Supplies	4,500	6,000
Telephone Expense	9,000	7,200
Miscellaneous Expense	8,004	8,400
Seminars and workshops	4,000	4,000
Computer/License/Software	4,555	5,000
Postage	4,008	4,000
Professional services	50,016	50,750
Equipment rental	0	12,000
Operating Expenses	0	0
General-Other		
Insurance - general	46,000	47,380
Insurance - self insured claims	8,000	10,000
Planning and Zoning		
Operating Expenses	5,004	6,000
Courthouse and other buildings		
Contracted Services	0	40,013
Information Technology		
Seminars and workshops	0	800
Professional services	0	0
Contracted Services	9,000	2,500
Computer/License/Software	0	0
Professional services	8,000	8,000

## GENERAL FUND

Contracted Services	5,000	4,800
Operating Expenses	14,500	10,320
Licenses/Subscriptions	10,500	8,600
Developmental Services		
Seminars and workshops	2,000	1,000
Dues	500	500
Vehicle Operation	2,400	2,400
Operating Expenses	9,996	8,000
Auditing Services		
Professional services	32,000	32,000
Public Safety		
Sheriff/Jail		
Feeding/maintenance prisoners	25,000	25,000
Housing Inmates	25,000	30,000
Transporting Inmates	6,504	12,000
Maintaining Inmates	5,000	5,000
Drivers License Office		
Operating Expenses	1,200	1,200
Fire Protection		
Repairs and maintenance	0	0
Health and Welfare		
Council on Aging		
Operating Expenses	31,667	31,667
Happi Llandiers		
Operating Expenses	31,667	31,667
Quad Area CCA		
Operating Expenses	31,667	31,667
Cooperative Extension		
County Agent		
Improvements other than buildings	0	0
Subtotal Expenditures	1,732,539 0	2,040,404
Transfers Out	0	0
Debt Service		
Debt Service		
Transfers Out	-34,000	-38,000

## GENERAL FUND

	Interest on other debt			
	Transfers Out	0	0	
Total Other Financing Sources and (Uses)		-40,500	-44,500	
Total Expenditures		1,773,039 0	2,084,904	
Total Revenue Over (Under) Expenditures		326,231 0	18,343	
Estimated Available Fund Balance at 6/30/18			3,914,402	
Prior Year Commitment - Capital Outlay			-350,000	
Net Revenue 6/30/19			18,343	
Loan to Solitude Sewer (Fund 406) for FY19			-59,947	
Loan to Turner Sewer (Fund 407) for FY19			-1,625	
Loan to Independence Sewer (Fund 408) for FY19			-25,946	
Forecasted Ending Fund Balance 6/30/19			3,495,227	
Additional Anticipated Ad Valorem @ \$365k per mil			160,650	
Forecasted Ending Fund Balance 6/30/19			3,655,877	

## ROADS & BRIDGES

		2017-18	2018-19
Revenue:			
Taxes			
Ad Valorem Taxes			
Ad Valorem Taxes		1,200,000	1,424,000
Intergovernmental			
State Funds			
Parish Transportation Funds		230,000	230,000
Fees, Charges and Commissions for services			
Fees, charges and commissions			
Road Use Operating License		750	4,500
Culvert Inspection		75	-
Use of Money and Property			
Use of money and property			
Interest income		6,000	6,000
Total Revenue		1,436,825	1,664,500
Expenditures			
General Government			
Operating Expenses			
Office Supplies		1,500	1,200
Telephone Expense		4,200	7,500
Seminars and workshops		2,000	1,500
Professional services		4,500	28,000
Utilities		6,000	6,500
Administrative Costs Reimb		60,000	60,000
Auditing Services			
Professional services		9,000	20,000
Public Works			
Roads and bridges			
Salaries & Wages		720,539	841,391
Payroll Taxes		57,375	63,697
Insurance Expense		101,556	108,386
Retirement expense		57,372	97,696
Workers compensation expense		69,168	73,773
Insurance - general		63,000	63,000

## ROADS & BRIDGES

Miscellaneous Expense	7,200	7,200
Computer/License/Software	10,200	8,500
Equipment rental	5,400	7,500
Equipment repairs & maintenance	30,000	40,000
GPS Monitoring Vehicles	4,944	6,000
Road Material & Supplies		
Supplies - General	9,600	9,600
Gasoline/Diesel	70,000	70,000
Oil/Fluid	3,000	3,500
Oxygen/acetylene	2,004	1,250
Gravel/Sand	20,000	12,500
Tires/Tubes	6,000	8,500
Signs/Posts	6,000	10,000
Grader Blades	3,650	1,500
Bridge Materials	57,500	57,500
Batteries	900	1,000
Tools	2,400	1,250
Emulsion	34,500	60,000
Consumables	3,600	3,250
Road Const Materials	60,000	60,000
Capital Purchases		
Roads and bridges		
Culverts	-	750
Capital Outlay/Public Works		
Roads and bridges		
Culverts	2,500	-
Subtotal Expenditures	1,495,608	1,742,443
Other Financing Sources and (Uses)		
Other Financing Sources		
Other financing sources		
Transfers In	90,000	90,000
Total Other Financing Sources and (Uses)	90,000	90,000
Total Expenditures	1,405,608	1,652,443

## ROADS & BRIDGES

Total Revenue Over (Under) Expenditures	31,217	12,057
Estimated Available Fund Balance at 6/30/18		1,486,320
Prior Year Commitment - Capital Outlay		(1,160,000)
Net Revenue 6/30/19		12,057
Forecasted Ending Fund Balance 6/30/19		630,019
Additional Anticipated Ad Valorem @ \$365k per mil		200,250
Forecasted Ending Fund Balance 6/30/19		428,377

# HEALTH UNIT

	2017-18 Budget	2018-19 Proposed
Revenue:		
Taxes		
Ad Valorem Taxes		
Ad Valorem Taxes	280,000	320,000
State Funds		
State Revenue Sharing	12,000	9,750
Autopsy Reimbursement	22,000	20,000
Use of Money and Property		
Interest Income		
Interest income	3,000	7,200
<b>Total Revenue</b>	<b>317,000</b>	<b>356,950</b>
Expenditures		
General Government		
Auditing Services		
Professional services	9,600	9,600
Public Safety		
Coroner		
Salaries & Wages	74,040	74,040
Payroll Taxes	5,748	5,748
Workers compensation expense	504	504
Operating Expenses	24,000	24,000
Health Unit		
Administrative Costs Reimb	15,000	15,000
Health and Welfare		
Sheriff/Jail		
Medical	40,000	40,000
Health Unit		
Operating Expenses	4,800	10,500
Animal Control		
Operating Expenses	13,200	20,000
Social Services		
Happi Landers	12,000	13,200

# HEALTH UNIT

Quad Area CAA	6,000	6,600
Council on Aging	6,000	6,600
Child Advocacy	24,000	26,400
Project Graduation	1,500	2,500
Social Service Center		
Utilities	36,000	30,000
Janitorial Services	24,000	13,000
Operating Expenses	14,400	10,000
<b>Total Expenditures</b>	<b>310,792</b>	<b>307,692</b>
<b>Total Revenue Over (Under) Expenditures</b>	<b>6,208</b>	<b>49,258</b>
Estimated Available Fund Balance at 6/30/18		304,843
Prior Year Commitment		-
Capital Outlay		
Net Revenue 6/30/19		49,258
Forecasted Ending Fund Balance 6/30/19		354,101
Additional Anticipated Ad Valorem @ \$365k per mil		45,000
Forecasted Ending Fund Balance 6/30/19		399,101

# SOLID WASTE

	2017-18	2018-19
Revenue:		
Taxes		
Sales Tax		
Sales Taxes	1,160,000	1,217,000
Use of Money and Property		
Use of money and property		
Interest income	-	1,200
Other Financing Sources		
Other financing sources		
Town/Garbage coll	12,000	12,000
	1,172,000	1,230,200

Expenditures		
Taxes		
Sales Tax		
Collection/commission fees	-	24,000
Public Works		
Sanitation		
Computer/Licenses/Software	-	15,000
Operating Expenses	-	27,000
Residential Commercial Pick Up	936,000	888,000
Dumpsters Commercial	63,240	42,000
Recycling Center	-	72,000
Litter Patrol	-	24,000
Recycle Day	-	15,000
Administrative Costs Reimb	10,000	10,000
Auditing Services		
Professional services	8,000	9,000
Transfer Out - Solid Waste	140,000	-
Subtotal Expenditures	1,157,240	1,126,000

Other Financing Sources and (Uses)		
Taxes		
Sales Tax		
Transfer Out - Solid Waste	-	(90,000)

# SOLID WASTE

Total Other Financing Sources and (Uses)	-	(90,000)
Total Expenditures	1,157,240 -	1,216,000
Total Revenue over (under) expenditures	14,760 -	14,200
Estimated Available Fund Balance at 6/30/18		423,851
Prior Year Commitment - Capital Outlay		-
Net Revenue 6/30/19		14,200
Forecasted Ending Fund Balance 6/30/19		438,051



# CRIMINAL COURT

# CRIMINAL COURT

	2017-18	2018-19	Forecasted Ending Fund Balance 6/30/19	66,292
Revenue				
Fines and Forfeitures				
Fines and forfeitures				
Court Fines	72,000	78,000		
Bail Bond Fees & Forfeits	4,500	6,000		
DA Costs	8,000	6,000		
Total Revenue	84,500	90,000		
Expenditures				
General Government				
Criminal Court				
Salaries & Wages	15,000	14,400		
Payroll Taxes	1,500	1,440		
Insurance Expense	-	864		
Retirement expense	500	432		
Workers compensation expense	200	144		
Judge and District Attorney				
Collection/commission fees	8,000	12,000		
Judge/Division A				
Operating Expenses	13,000	15,000		
Judge/Division B				
Operating Expenses	8,000	-		
District Attorney				
Operating Expenses	24,000	34,850		
Public Safety				
Sheriff/Jail				
Collection/commission fees	8,000	9,000		
Total Expenditures	78,200	88,130		
Total Revenue over (under) expenditures	6,300	1,870		
Estimated Available Fund Balance at 6/30/18		64,422		
Net Revenue 6/30/19		1,870		

# ECONOMIC DEVELOPMENT

	2017-18	2018-19
Revenue		
Taxes		
Ad Valorem Taxes		
Economic Development Tax	280,000	-
Use of Money and Property		
Interest Income		
Interest income	2,400	-
Capital Outlay Council Approved		
Local		
Sale of Property	76,090	-
Total Revenue	358,490	-
Expenditures		
Economic Development and Assistance		
Economic Development		
Salaries & Wages	40,000	80,000
Payroll Taxes	3,060	6,160
Insurance Expense	3,060	6,103
Retirement Expense	-	6,000
Workers compensation expense	-	369
Mileage/travel	-	1,200
Seminars and workshops	-	500
Professional services	15,000	12,000
Contracted Services	-	12,000
Operating Expenses	3,000	3,000
Marketing/Advertising - Economic Development	47,000	47,000
Administrative Costs Reimb	4,000	4,000
Port Commission		
Operating Expenses	4,300	1,600
Ec Dev Manager		
Mileage/travel	3,000	-
Contracted Services	48,000	-
Operating Expenses	800	-
Special Projects		-
6048		
Operating Expenses	25,000	-

# ECONOMIC DEVELOPMENT

Subtotal Expenditures	196,220	179,932
Other Financing Sources and (Uses)		
Taxes		
Ad Valorem Taxes		
Transfers In	-	179,932
Total Other Financing Sources and (Uses)	-	179,932
Total Expenditures	196,220	-
Total Revenue over (under) expenditures	162,270	0
Estimated Available Fund Balance at 6/30/18		234,778
Prior Year Commitment - Capital Outlay		0
Net Revenue 6/30/19		0
Forecasted Ending Fund Balance 6/30/19		234,778

# LIBRARY

# LIBRARY

	2017-18	2018-19			
Revenue:					
Taxes			Postage	406	500
Ad Valorem Taxes			Professional services	2,520	4,200
Ad Valorem Taxes	385,230	429,048	Repairs and maintenance	2,400	2,400
Intergovernmental			Utilities	24,000	24,000
State Funds			Audit fees	12,000	12,000
State Revenue Sharing	12,483	12,483	Equipment rental	4,200	5,400
Fees, Charges and Commissions for services			Janitorial Services	18,000	7,200
Fees, charges and commissions			Supplies - General	2,000	600
E-Rate Reimbursement	9,600	9,600	Contracted Services	-	10,000
Rent			Operating Expenses	1,000	1,000
Rental Facilities	1,800	3,600	Internet access	15,420	16,000
Fines and Forfeitures			Library programs & displays	1,000	1,200
Fines and forfeitures			Professional Development	2,400	4,000
Fees and Charges for Services	12,000	12,000	Administrative Costs Reimb	5,400	5,400
Use of Money and Property			Library		
Interest Income			Salaries & Wages	196,764	203,764
Interest income	2,000	2,000	Payroll Taxes	15,300	15,700
Miscellaneous Revenue			Insurance Expense	25,200	25,200
Miscellaneous			Retirement expense	12,096	12,096
Donations	2,400	2,400	Workers compensation expense	744	1,056
Total Revenue	425,513	471,131	Capital Outlay Library		
			Capital Outlay		
Expenditures			Books	18,000	24,000
Library			Periodicals	1,400	2,500
Operating Expenses			Audio Books/DVDs	2,400	2,400
Office Supplies	3,600	3,600	E Books, Magazines	5,000	5,000
Insurance - general	17,000	19,000	Total Expenditures	410,240	441,306
Telephone Expense	4,500	6,000			
Miscellaneous Expense	2,400	3,000	Total Revenue over (under) expenditures	15,273	29,825
Mileage/travel	500	1,800			
Seminars and workshops	900	1,200	Estimated Available Fund Balance at 6/30/18		755,848
Computer/License/Software	12,600	20,000	Net Revenue 6/30/19		29,825
Dues	1,090	1,090	Forecasted Ending Fund Balance 6/30/19		785,673
			Additional Anticipated Ad Valorem @ \$365k per mil		67,500
			Forecasted Ending Fund Balance 6/30/19		853,173

# PARKS & RECREATION

2018-19 Budget Worksheet - Fund 302 - Recreation Fund  
Proposed Budget - As of March 31, 2018

Account Code	Account Title	2017-18 Budget	2018-19 Proposed
Revenue:			
3100	Taxes		
311	Ad Valorem Taxes		
4007	Recreation Tax	400,000	483,200
312	Sales Tax		
4005	Sales Taxes	480,000	513,000
4012	Reserve	57,996	57,000
331	Federal Funds		
4203	Payment in lieu of taxes	300	300
3400	Fees, Charges and Commissions for services		
321	Alcoholic Beverages		
4101	Alcoholic Beverages	400	5,500
340	Fees, charges and commissions		
4224	Grass Cutting	2,400	-
4312	Sponsorships	15,000	15,000
4313	Concessions	70,000	65,000
4316	Day Camp	40,000	38,000
4334	Birthday Packages	3,900	-
4335	Sport Team Sponsorships	6,000	4,500
4336	Batting Cages Rental	11,500	3,000
4337	Putt Putt	12,000	-
4357	Non Profit Concessions	10,000	1,500
4402	Rental Facilities	15,000	15,000
381	Basketball		
4311	Registration Fees	6,500	4,500
382	Soccer		
4311	Registration Fees	12,000	13,000
4331	Registration - Soccer Camp	500	500
384	Football		
4311	Registration Fees	3,200	2,500
385	Fitness Programs		

4311	Registration Fees	6,000	2,500
391	Festival Events		
4518	Festival Events Proceeds	30,000	-
394	BB,Soft,Tee Ball		
4311	Registration Fees	22,500	21,000
395	Event Series		
4311	Registration Fees	15,000	54,500
670	Pickle Ball		
4311	Registration Fees	1,200	1,500
3600	Use of Money and Property		
361	Interest Income		
4401	Interest income	504	-
Total Revenue		1,221,900 -	1,301,000

Expenditures			
3100	Taxes		
312	Sales Tax		
6023	Collection/commission fees	-	14,846
4500	Culture and Recreation		
321	Alcoholic Beverages		
6033	Contracted Services	-	1,500
6048	Operating Expenses	-	1,000
381	Basketball		
6033	Contracted Services	1,800	1,800
6043	Basketball Operating	-	1,200
6048	Operating Expenses	1,200	1,200
382	Soccer		
6033	Contracted Services	3,000	4,000
6048	Operating Expenses	7,000	7,500
384	Football		
6033	Contracted Services	1,200	200
6048	Operating Expenses	1,800	1,900
385	Fitness Programs		
6033	Contracted Services	5,250	1,400
386	Event series		
6048	Operating Expenses	-	56,150

# PARKS & RECREATION

## PARKS & RECREATION

Community events		
Operating Expenses	1,000	1,300
President's Walk		
Operating Expenses	1,500	-
Birthday Packages		
Operating Expenses	1,080	-
BB,Soft,Tee Ball		
Contracted Services	10,200	10,000
Operating Expenses	12,800	13,250
Community Center		
Contracted Services	1,000	1,200
Operating Expenses	500	500
Auditing Services		
Professional services	8,000	8,000
Recreation Administration		
Salaries & Wages	178,000	164,960
Payroll Taxes	13,200	11,768
Insurance Expense	24,000	11,020
Retirement expense	15,000	12,372
Workers compensation expense	4,392	4,562
Office Supplies	2,000	2,000
Insurance - general	50,000	50,000
Telephone Expense	6,000	10,000
Miscellaneous Expense	1,200	1,200
Seminars and workshops	2,000	2,000
Computer/License/Software	1,000	1,000
Dues	750	750
Equipment rental	3,600	3,600
Contracted Services	-	5,000
Marketing/Advertising - Eco monic Development	2,500	2,000
Sponsor Banners	5,000	5,000
Event Series	10,500	-
Administrative Costs Reimb	30,000	30,000
Sports Park		
Supplies - General	-	200

## PARKS & RECREATION

Improvements other than buildings	-	12,500
Rec Sports		
Office Supplies	-	200
Recreation Maintenance		
Salaries & Wages	307,057	340,538
Payroll Taxes	24,000	25,822
Insurance Expense	49,044	41,340
Retirement expense	18,665	21,762
Workers compensation expense	16,149	12,830
Office Supplies	-	500
Miscellaneous Expense	3,000	3,000
Seminars and workshops	1,200	1,000
Utilities	33,000	40,000
Equipment rental	7,740	7,800
Equipment repairs & maintenance	12,000	24,000
Janitorial Services	12,000	10,000
Supplies - General	18,000	22,000
Equipment - Replacement	5,000	17,000
Contracted Services	13,004	7,000
Operating Expenses	-	7,000
Gasoline/Diesel	18,000	18,000
Motor Vehicle Operations	6,000	6,000
Athletic Field Maintenance	50,000	50,000
Ground Maintenance	7,500	10,000
Trails & Archery Range Maintenance	2,000	1,250
Livestock Barn		
Operating Expenses	500	500
Day Camp		
Salaries & Wages	14,000	14,000
Payroll Taxes	2,450	2,450
Workers compensation expense	425	425
Contracted Services	4,500	4,500
Operating Expenses	7,000	7,500
Concessions		
Contracted Services	10,000	10,000
Operating Expenses	30,000	30,000

## PARKS & RECREATION

Festival Events		
Operating Expenses	52,000	-
Non Profit Concessions		
Contracted Services	4,000	-
Operating Expenses	4,000	1,500
Capital Purchases		
Sports Park		
Improvements other than buildings	-	65,000
Capital Outlay/Gen Govt		
Sports Park		
Improvements other than buildings	50,000	-
Total Expenditures	1,188,706	1,259,795
Total Revenue Over (Under) Expenditures	33,194	41,205
Estimated Available Fund Balance at 6/30/18		419,299.00
Prior Year Commitment - Capital Outlay		-
Net Revenue 6/30/19		41,205.00
Forecasted Ending Fund Balance 6/30/19		460,504.00
Due to General Fund		(435,213.00)
Additional Anticipated Ad Valorem @ \$365k per mil		67,950.00
Forecasted Ending Fund Balance 6/30/19		93,241.00

## BUILDING & GROUNDS

	2017-18	2018-19
Revenue:		
Taxes		
Ad Valorem Taxes		
Bldg/Grds Tax	820,000	937,600
Use of Money and Property		
Interest Income		
Interest income	4,000	11,400
Total Revenue	824,000	949,000
Expenditures:		
General Government		
General-Other		
Uniforms	24,000	36,000
Courthouse and other buildings		
Salaries & Wages	164,665	196,914
Payroll Taxes	12,750	7,015
Insurance Expense	27,912	14,684
Retirement expense	13,237	14,949
Workers compensation expense	905	850
Insurance - general	31,000	45,000
Telephone Expense	-	600
Miscellaneous Expense	3,600	3,600
Computer/License/Software	3,000	3,850
Professional services	9,600	7,500
Repairs and maintenance	62,400	60,000
Utilities	86,400	85,000
Vehicle Operation	6,000	3,000
Equipment rental	13,404	2,500
Janitorial Services	7,200	3,750
Equipment - Replacement	-	10,000
Insurance - self insured claims	10,000	10,000
Contracted Services	20,000	120,000
Cleaning Services	-	36,000
Administrative Costs Reimb	30,000	30,000
Auditing Services		

## BUILDING & GROUNDS

Professional services	12,050	12,050
Parish Govt Main Bldg		
Telephone Expense	-	900
Repairs and maintenance	4,800	15,000
Utilities	5,400	5,400
Janitorial supplies	1,500	1,250
County Agent Office		
Repairs and maintenance	1,200	750
DMV - Department of Motor Vehicles		
Repairs and maintenance	1,200	2,500
Community Center		
Repairs and maintenance	1,200	1,200
Utilities	3,000	4,500
Operating Expenses	1,200	600
Riverfront Park		
Repairs and maintenance	-	15,000
Operating Expenses	-	15,000
Public Safety		
Sheriff/Jail		
Repairs and maintenance	25,000	18,400
Utilities	26,000	29,000
Janitorial Services	12,000	12,000
Security Detail	80,400	80,400
Capital Purchases		
Courthouse and other buildings		
Motor Vehicles	-	30,000
Capital Outlay/Gen Govt		
Courthouse and other buildings		
Buildings	48,000	-
Motor Vehicles	25,000	-
Total Expenditures	774,023	935,162
Total Revenue Over (Under) Expenditures	49,977	13,838
Estimated Available Fund Balance at 6/30/18		983,847

## BUILDING & GROUNDS

Prior Year Commitment - Capital Outlay	(250,000)
Net Revenue 6/30/19	13,838
Forecasted Ending Fund Balance 6/30/19	747,685
Additional Anticipated Ad Valorem @ \$365k per mil	131,850
Forecasted Ending Fund Balance 6/30/19	879,535

# CONSOLIDATED WATER DISTRICT

	2017-18	2018-19
Revenue:		
Fees, Charges and Commissions for services		
Water Sales		
Sales	1,680,000	2,000,000
Transaction Fee	-	2,000
DHH Fee		
Dept. of Health & Hospital Fee	12,000	43,200
Delinquent Charges		
Delinquent Charges	13,200	25,000
Connection Charges		
Connection Charges	1,200	7,500
Meter Installation		
Meter Installation	5,400	35,000
Fire Protection		
Fire Protection Assessment Fee	30,000	-
Miscellaneous Revenue		
State Funds		
Reimb Salary CRCDC	9,600	-
Non-operating revenue		
Interest Income		
Interest income	3,960	7,000
<b>Total Revenue</b>	<b>1,755,360</b>	<b>2,119,700</b>
Expenditures:		
Public Works		
Operating Expenses		
Salaries & Wages	617,490	606,310
Payroll Taxes	46,779	45,708
Insurance Expense	87,220	86,900
Retirement expense	42,277	43,973
Workers compensation expense	19,681	20,361
Office Supplies	6,000	5,000
Insurance - general	24,000	24,000
Telephone Expense	48,000	48,000
Miscellaneous Expense	-	3,600

# CONSOLIDATED WATER DISTRICT

Computer/License/Software	22,200	18,000
Dues	1,800	1,500
Office Rent	8,400	8,400
Postage	15,000	15,000
Professional services	23,000	90,000
Repairs and maintenance	120,000	120,000
Utilities	110,400	110,000
Vehicle Operation	24,000	18,000
Supplies - General	-	5,000
Contracted Services	42,000	80,000
Chlorine	-	12,000
Tools	1,200	1,250
DHH Fee	15,000	43,200
Consumables	1,200	1,500
Water Sales Tax	8,400	8,400
GPS Monitoring Vehicles	2,820	1,250
Administrative Costs Reimb	-	40,000
Auditing Services		
Professional services	15,000	25,400
Administrative Costs Reimb	40,000	-
Capital Outlay/Public Works		
Capital Outlay		
Upgrades/Improvements	79,000	-
Non-operating expense		
Debt Service		
Debt Service - Principal	305,790	305,790
Debt Service - Interest	738	738
URAF payment	18,933	18,933
<b>Total Expenditures</b>	<b>1,746,328</b>	<b>1,808,213</b>
<b>Total Revenue over (under) expenditures</b>	<b>9,032</b>	<b>311,487</b>
Estimated Available Fund Balance at 6/30/18		791,920
Prior Year Commitment - Capital Outlay		-
Net Revenue 6/30/19		311,487
Forecasted Ending Fund Balance 6/30/19		1,103,407



# SEWER

	2017-18	2018-19
Hardwood		
Revenue:		
Fees, Charges and Commissions for services		
Sewer-Hardwood		
Sales	23,328	63,384
Total Revenue	23,328	63,384
Expenditures:		
Public Works		
Sewer-Hardwood		
Salaries & Wages	19,044	19,044
Payroll Taxes	1,475	1,475
Insurance Expense	2,865	2,865
Retirement expense	1,524	1,524
Workers compensation expense	866	866
Computer/License/Software	600	-
Repairs and maintenance	17,700	-
Utilities	1,560	-
Vehicle Operation	750	-
Chlorine	1,800	-
Operating Expenses		
Computer/License/Software	-	600
Repairs and maintenance	-	17,700
Utilities	-	1,560
Vehicle Operation	-	750
Chlorine	-	1,800
Total Expenditures	48,184	- 48,184
Total Revenue over (under) expenditures	(24,856)	15,200

Independence	2017-18	2018-19
Revenue:		
Fees, Charges and Commissions for services		
Independence Sewer		

# SEWER

	2017-18	2018-19
Solitude		
Revenue:		
Fees, Charges and Commissions for services		
Sewer-Solitude		
Sales	70,560	86,184
Total Revenue	70,560	86,184
Expenditures:		
Public Works		
Sewer-Solitude		
Salaries & Wages	31,464	31,464
Payroll Taxes	2,436	2,436
Insurance Expense	4,555	4,555
Retirement expense	2,517	2,517
Workers compensation expense	1,430	1,430
Operating Expenses		
Computer/License/Software	600	600
Repairs and maintenance	24,000	60,000
Utilities	5,400	5,400
Vehicle Operation	750	750
Chlorine	1,800	1,800
Debt Service		
Debt Service		
Debt Service - Principal	35,179	35,179
Total Expenditures	110,131	146,131
Total Revenue over (under) expenditures	(39,571)	(59,947)
Sales	56,280	82,080
Total Revenue	56,280	82,080

Independence	2017-18	2018-19
Expenditures:		
Public Works		
Independence Sewer		
Salaries & Wages	24,012	24,012
Payroll Taxes	1,834	1,834

# SEWER

Insurance Expense	3,476	3,476
Retirement expense	1,921	1,921
Workers compensation expense	833	833
Computer/License/Software	600	-
Repairs and maintenance	8,100	-
Utilities	12,000	-
Vehicle Operation	750	-
Chlorine	1,800	-
Operating Expenses		
Computer/License/Software	-	600
Repairs and maintenance	-	32,000
Utilities	-	12,000
Vehicle Operation	-	750
Chlorine	-	1,800
Debt Service		
Debt Service		
Debt Service - Principal	11,736	11,736
Contingency	17,064	17,064
Total Expenditures	84,126	108,026
Total Revenue over (under) expenditures	(27,846)	(25,946)
Turner	2017-18	2018-19
Revenue:		
Fees, Charges and Commissions for services		
Sewer-Turner		
Sales	13,536	24,168
Total Revenue	13,536	24,168
Expenditures		
Public Works		
Sewer-Turner		
Salaries & Wages	11,465	11,465
Payroll Taxes	885	885
Insurance Expense	1,199	1,199

# SEWER

Retirement expense	917	917
Workers compensation expense	377	377
Operating Expenses		
Computer/License/Software	600	600
Repairs and maintenance	6,900	6,900
Utilities	900	900
Vehicle Operation	750	750
Chlorine	1,800	1,800
Total Expenditures	25,793	25,793
Total Revenue over (under) expenditures	(12,257)	(1,625)

## BURNETT ROAD PROPERTY SALE PROCEEDS

	2017-18	2018-19
Revenue:		
Use of Money and Property		
Interest Income		
Interest income	-	5,000
Total Revenue	- -	5,000
Expenditures		
Capital Outlay - Council Approved		
Capital Outlay		
Improvements other than buildings	-	-
Subtotal Expenditures	-	-
Total Expenditures	- -	-
Total Revenue over (under) expenditures	- -	5,000
Estimated Available Fund Balance at 6/30/18		389,751
Prior Year Commitment - Capital Outlay		(370,000)
Net Revenue 6/30/19		5,000
Forecasted Ending Fund Balance 6/30/19		24,751

## SPECIAL BUILDING & GROUNDS SETTLEMENT

	2017-18	2018-19
Revenue:		
Use of Money and Property		
Interest Income		
Interest income	-	3,300
Total Revenue	-	3,300
Expenditures		
General Government		
Courthouse and other buildings		
Repairs and maintenance	-	145,000
Subtotal Expenditures	-	145,000
Other Financing Sources and (Uses)		
Miscellaneous Revenue		
Miscellaneous		
Transfers In	-	141,700
Total Other Financing Sources and (Uses)	-	141,700
Total Expenditures	-	3,300
Total Revenue over (under) expenditures	- -	-
Estimated Available Fund Balance at 6/30/18		119,611
Prior Year Commitment - Capital Outlay		
Net Revenue 6/30/19		
Forecasted Ending Fund Balance 6/30/19		119,611

# CAPITAL OUTLAY PROJECTS

General Fund:	Effective Date:	
Solitude Sewer Upgrade	Approved 2016-17	350,000
		350,000
Burnett Road Property (Fund 003):		
Land & Water Conservation Grant (Match)	Ordinance Passed 3/23/15	250,000
River Front Property	Council Action on 4/13/15	120,000
		370,000
Parish Road Fund (Fund 101):		
Hardwood Sidewalks	Approved 2014-15	30,000
Road Edge Widener (plus dump)	Council Approved 1/8/18	180,000
Ditch Apparatus w/ Tractor	Council Approved 1/8/18	200,000
Pothole Machine	Council Approved 1/8/18	300,000
Road Widening & Improvement Projects	New FY19 Request	300,000
Bridge Repairs	New FY19 Request	150,000
		1,160,000
Buildings & Grounds (Fund 303):		
Pressure Wash and Paint - Old Courthouse	Approved 2015-16	50,000
Replacement Windows, Suffits etc. - Old Courthouse	Approved 2016-17	200,000
		250,000

PAGE INTENTIONALLY LEFT BLANK