

# *East Feliciana Parish Police Jury*

## **ANNUAL OPERATING BUDGET**

For the Year Beginning January 1, 2019

And Ending December 31, 2019



### **2019 Officials**

Louis Kent  
*President*

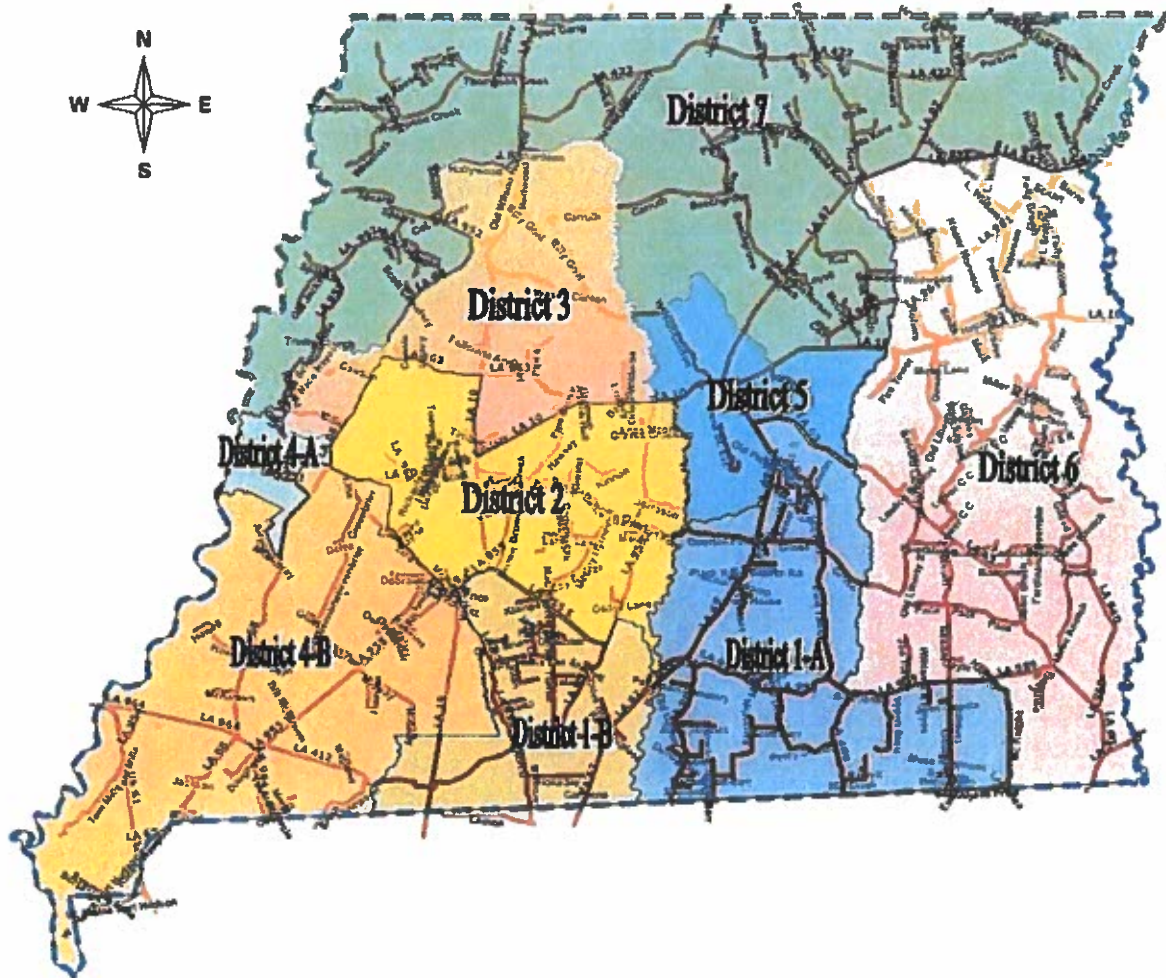
Keith Mills  
*Vice President*

Edward Brooks Sr.  
Michael Cheatham  
Chris Hall  
G. Dwight Hill  
H. Glen Kent  
Jason McCray  
Sean Smith

Sonya J. Crowe  
*Parish Manager & Parish Treasurer*



## EAST FELICIANA PARISH



- District 1-A H. Glen Kent
- District 1-B Chris Hall
- District 2 Edward Brooks, Sr.
- District 3 Jason McCray
- District 4-A Keith Mills, Vice President
- District 4-B G. Dwight Hill
- District 5 Michael Cheatham
- District 6 Sean Smith
- District 7 Louis Kent, President

12064 Marston Street | P. O. Box 427 | Clinton, Louisiana 70722  
(225) 683-8577 Main Office | (225) 683-3104 DPW



<b>Description</b>	<b>Page Number</b>
Police Jurors & District Boundaries	i
Table of Contents	ii
2019 Calendar	1
Budget Message from the Parish Manager/Treasurer	2
Consolidated Budget	3-4
General Fund	5-9
Building Code Fund	11-12
Homeland Security Fund	13-14
Coroner Fund	15-16
Criminal Court Fund	17-18
Health Unit Fund	19-20
Road & Bridge Fund	21-22
Solid Waste Fund	23-24
Budget Ordinance	25

# EAST FELICIANA PARISH POLICE JURY 2019 CALENDAR

ALL REGULAR MEETINGS AND PLANNING & ZONING MEETINGS BEGIN AT 6:00 PM  
**DEADLINE FOR SURVEY MAPS AT 5:30 PM ON FIRST REGULAR MEETING DATE OF EACH MONTH**  
 ALL POLICE JURY OFFICES ARE CLOSED ON HOLIDAYS SHOWN

JANUARY							FEBRUARY							MARCH								
SUN	MON	TUE	WED	THU	FRI	SAT	SUN	MON	TUE	WED	THU	FRI	SAT	SUN	MON	TUE	WED	THU	FRI	SAT		
		1 New Year HOLIDAY	2	3	4	5							1	2							1	2
6	7 Maps Dec REGULAR MEETING	8	9	10	11	12	3	4 Maps Dec REGULAR MEETING	5	6	7	8	9	3	4 Maps Dec REGULAR MEETING	5 Mardi Gras HOLIDAY	6	7	8	9		
13	14	15	16	17	18	19	10	11	12	13 PJAL Conference	14 PJAL Conference	15 PJAL Conference	16	10	11	12	13	14	15	16		
20	21 Dr MLK Jr HOLIDAY	22 REGULAR MEETING	23 PAZ MEETING	24	25	26	17	18 REGULAR MEETING	19	20	21	22	23	17	18 REGULAR MEETING	19	20	21	22	23		
27	28	29	30	31			24	25	26 PAZ MEETING	27	28			24	25	26 PAZ MEETING	27	28	29	30		
APRIL							MAY							JUNE								
SUN	MON	TUE	WED	THU	FRI	SAT	SUN	MON	TUE	WED	THU	FRI	SAT	SUN	MON	TUE	WED	THU	FRI	SAT		
	1 Maps Dec REGULAR MEETING	2	3	4	5	6				1	2	3	4								1	
7	8	9	10	11	12	13	5	6 Maps Dec REGULAR MEETING	7	8	9	10	11	2	3 Maps Dec REGULAR MEETING	4	5	6	7	8		
14	15 REGULAR MEETING	16	17	18	19	20	12	13	14	15	16	17	18	9	10	11	12	13	14	15		
21	22	23 PAZ MEETING	24	25	26	27	19	20 REGULAR MEETING	21	22	23	24	25	16	17 REGULAR MEETING	18	19	20	21	22		
28	29	30					26	27 Memorial HOLIDAY	28 PAZ MEETING	29	30	31		23	24	25 PAZ MEETING	26	27	28	29		
														30								
JULY							AUGUST							SEPTEMBER								
SUN	MON	TUE	WED	THU	FRI	SAT	SUN	MON	TUE	WED	THU	FRI	SAT	SUN	MON	TUE	WED	THU	FRI	SAT		
	1 Maps Dec REGULAR MEETING	2	3	4 Independence HOLIDAY	5	6					1	2	3	1	2 Labor Day HOLIDAY	3 Maps Dec REGULAR MEETING	4	5	6	7		
7	8	9	10	11	12	13	4	5 Maps Dec REGULAR MEETING	6	7	8	9	10	8	9	10	11	12	13	14		
14	15 REGULAR MEETING	16	17	18	19	20	11	12	13	14	15	16	17	15	16 REGULAR MEETING	17	18	19	20	21		
21	22	23 PAZ MEETING	24	25	26	27	18	19 REGULAR MEETING	20	21	22	23	24	22	23	24 PAZ MEETING	25	26	27	28		
28	29	30	31				25	26	27 PAZ MEETING	28	29	30	31	29	30							
OCTOBER							NOVEMBER							DECEMBER								
SUN	MON	TUE	WED	THU	FRI	SAT	SUN	MON	TUE	WED	THU	FRI	SAT	SUN	MON	TUE	WED	THU	FRI	SAT		
		1	2	3	4	5						1	2	1	2 Maps Dec REGULAR MEETING	3	4	5	6	7		
6	7 Maps Dec REGULAR MEETING	8	9	10	11	12	3	4 Maps Dec REGULAR MEETING	5	6	7	8	9	8	9	10	11	12	13	14		
13	14 Columbus HOLIDAY	15	16	17	18	19	10	11 Veterans HOLIDAY	12	13	14	15	16	15	16 REGULAR MEETING	17 PAZ MEETING	18	19	20	21		
20	21 REGULAR MEETING	22 PAZ MEETING	23	24	25	26	17	18 REGULAR MEETING	19	20	21	22	23	22	23	24 Christmas HOLIDAY	25 Christmas HOLIDAY	26	27	28		
27	28	29	30	31			24	25	26 PAZ MEETING	27 Thanksgiving HOLIDAY	28 Thanksgiving HOLIDAY	29	30	29	30	31 New Years HOLIDAY						



**East Feliciana Parish Police Jury**  
**2019 Annual Operating Budget**

**Budget Message**

East Feliciana Parish Police Jury  
Post Office Box 427  
Clinton, Louisiana 70722

Gentlemen:

Please find the following Annual Operating Budget for the fiscal year ending December 31, 2019. The budget document includes anticipated revenues and expenditures for the General and Special Revenue Funds of the Parish. The budget objective is to provide first for the essential recurring services to the public, and secondly, for expenditures expected to occur within the current year that are elective in nature. The budget is conservatively estimated and allows for the inflationary cost of providing essential services with no expansion of programs or services. This objective will provide sufficient fund balance to cover planned capital outlay expenses and those that are of an emergency nature. The total revenues for all funds are \$6,917,980 with expenditures in the amount of \$6,928,090 for 2019. *This reflects a deficient in the amount of \$10,110 that will be covered by using available Fund Balance.*

In 2018, the Parish continued to see slow growth in collections of Ad Valorem Taxes and Sales & Use Taxes. These positive trends have allowed the Police Jury to grant concessions to allow the growth of business and industry, such as the industrial tax exemption. Since Governor Edwards' 2016 Executive Order that gave local governing bodies the authority to grant these exemptions, the Police Jury has approved one such request to PacTec, Inc. related to their anticipated expansion. While the company sees a savings during their expansion, the Parish benefits long-term through job creation and future taxes once the exemption expires.

As we approach 2019, we anticipate the beginning of the construction phase of the Parish's recovery projects related to the 2016 flood event. The scope of work in the planning phase could repair many Parish roadways and replace two major bridges (Carruth and John Thomas) to pre-flood conditions. Closely monitoring the cashflow of the Parish is the highest priority to ensure proper reimbursements from FEMA at 90% of project totals, as well as complying with requirements to receive the 10% matching CDBG funds. I look forward to working with you all through what is sure to be a busy new year.

In your service,

A handwritten signature in blue ink that reads "Sonya Crowe".

Sonya Jewell Crowe  
*Parish Manager*  
*Parish Treasurer*



**East Feliciana Parish Police Jury  
2019 Annual Operating Budget**

**Consolidated Budget**

	<b>General Fund</b>	<b>Building Code Fund</b>	<b>Homeland Security Fund</b>	<b>Coroner Fund</b>	<b>Criminal Court Fund</b>
<b>REVENUES</b>					
Taxes	1,223,000	-	-	-	-
Licenses & Permits	159,950	199,250	-	-	108,000
Grants	208,700	-	114,800	-	-
Intergovernmental Revenue	250,000	-	48,230	98,000	36,000
Use of Money & Property	11,000	1,250	-	300	-
Fees, Charges, & Comm of Services	3,700	-	-	7,700	-
Fines & Forfeitures	40,000	-	-	-	-
Other Revenues	189,600	-	-	-	2,000
<b>TOTAL REVENUES</b>	<b>2,085,950</b>	<b>200,500</b>	<b>163,030</b>	<b>106,000</b>	<b>146,000</b>
<b>EXPENDITURES</b>					
Legislative	161,630	-	-	-	-
Judicial	469,860	-	-	-	146,000
Elections	54,030	-	-	-	-
Financial & Administrative	538,320	-	-	-	-
Other General Administrative	144,000	-	-	-	-
Public Safety	337,530	-	143,030	-	-
Public Works	-	179,370	-	-	-
Health & Welfare	165,000	-	-	106,000	-
Culture & Recreation	2,650	-	-	-	-
Economic Development & Assistance	30,700	-	-	-	-
Capital Outlay	240,970	-	37,000	-	-
Other Financing Sources	182,230	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>2,326,920</b>	<b>179,370</b>	<b>180,030</b>	<b>106,000</b>	<b>146,000</b>
<b>SURPLUS/(DEFICIT)</b>	<b>(240,970)</b>	<b>21,130</b>	<b>(17,000)</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCE, 1/1</b>	<b>1,214,518</b>	<b>244,594</b>	<b>83,963</b>	<b>35,315</b>	<b>24,107</b>
<b>FUND BALANCE, 12/31</b>	<b>973,548</b>	<b>265,724</b>	<b>66,963</b>	<b>35,315</b>	<b>24,107</b>



**East Feliciana Parish Police Jury  
2019 Annual Operating Budget**

**Consolidated Budget**

	<b>Health Unit Fund</b>	<b>Road &amp; Bridge Fund</b>	<b>Solid Waste Fund</b>	<b>TOTAL</b>
<b>REVENUES</b>				
Taxes	420,000	1,811,000	1,665,000	5,119,000
Licenses & Permits	-	3,400	-	470,600
Grants	-	-	-	323,500
Intergovernmental Revenue	27,000	220,000	50,000	729,230
Use of Money & Property	3,000	2,100	15,000	32,650
Fees, Charges, & Comm of Services	-	-	-	11,400
Fines & Forfeitures	-	-	-	40,000
Other Revenues	-	-	-	191,600
<b>TOTAL REVENUES</b>	<b>450,000</b>	<b>2,036,500</b>	<b>1,730,000</b>	<b>6,917,980</b>
<b>EXPENDITURES</b>				
Legislative	-	-	-	161,630
Judicial	-	-	-	615,860
Elections	-	-	-	54,030
Financial & Administrative	-	-	-	538,320
Other General Administrative	-	-	-	144,000
Public Safety	-	-	-	480,560
Public Works	-	1,650,850	1,651,920	3,482,140
Health & Welfare	187,000	-	-	458,000
Culture & Recreation	-	-	-	2,650
Economic Development & Assistance	-	-	-	30,700
Capital Outlay	-	200,000	-	477,970
Other Financing Sources	250,000	50,000	-	482,230
<b>TOTAL EXPENDITURES</b>	<b>437,000</b>	<b>1,900,850</b>	<b>1,651,920</b>	<b>6,928,090</b>
<b>SURPLUS/(DEFICIT)</b>	<b>13,000</b>	<b>135,650</b>	<b>78,080</b>	<b>(10,110)</b>
<b>FUND BALANCE, 1/1</b>	<b>732,758</b>	<b>186,615</b>	<b>4,503,702</b>	<b>7,025,570</b>
<b>FUND BALANCE, 12/31</b>	<b>745,758</b>	<b>322,265</b>	<b>4,581,782</b>	<b>7,015,460</b>



The Parish Manager/Treasurer has closely monitored the budget in 2018, which has allowed the Police Jury to successfully control expenditures with the exception of inflationary increases. Proper management of the General Fund has identified when budget adjustments were needed and adopted mid-year. Controlling the Parish's own expenditures has been successful; however, the ability to control the expenditures of other agencies could result in the use of reserve funds in the coming year. For instance, the Coroner has continued to refuse payments for salary and fees in 2018. This has created uncertainty in funding these operations. Any surplus created from non-acceptance of those attempted payments will remain in the fund balance of the Coroner's Fund at this time. The District Attorney has notified the Parish of additional expenditures related to several high-profile court cases scheduled through 2019. The budget will be closely monitored in anticipation of funding levels for these unique situations. The General Fund accounts for the administration of the Police Jury as well as several outside agencies/offices. The main office location is on Marston Street in Clinton where meetings are held

### **Revenues**

**Taxes** for 2019 are expected to generate approximately \$1.2 million in revenue. Property tax revenue is budgeted \$410,000 as it follows a trend of conservative growth. Sales tax income is *approved* in the amount of \$610,000 and is subject to the general economic conditions in East Feliciana Parish. Severance taxes are remitted from the state and are anticipated to be \$173,000. This has been a volatile revenue in recent years with collections dropping materially in 2016 without significantly rebounding since then. Those related to timber were moved to the Road & Bridge Fund in 2018.

**Licenses & Permits** are estimated at \$159,950. These revenues are generated from the sale of occupational licenses and alcoholic beverage licenses to local businesses within the Parish. Occupational license collections are budgeted at \$155,000 with alcoholic beverage licenses at \$4,950. These remain steady annually.

Other material revenues for the General Fund are general revenue sharing (\$56,000), flow through income from the Department of Transportation to the Council on Aging (\$150,000), flow through income for the fire insurance rebate (\$82,000), and operating transfer from the Health Unit Fund (\$250,000). The total revenue from all sources is expected to be \$2,085,950 in 2019.

The Parish may occasionally seek grants dedicated to a specific purpose. Upon an award letter being issued during the 2019 budget year, an appropriation will be requested by the Parish Manager/Treasurer with a balanced revenue and expenditure amounts for consideration and approval by the Police Jury.

### **Expenditures**

Total expenditures for 2019 are *approved* at \$2,326,920. This is anticipated to generate an overall deficit of \$240,970 for two projects funded from fund balance as underlined below.

In 2019, **Legislative** expenditures totaling \$161,630 include salaries and related benefits of the 9 Police Jurors and for expenses related to conferences and training.

**Judicial** expenditures in 2019 are *approved* at \$469,860. These sections of the budget account for expenses of several offices including salaries and related benefits of 4 JOP's, 4 Constables, 2 employees in Families In Need





**Expenditures (Continued)**

of Services (FINS) Program, and a court reporter. Expenses also include a *portion* of salaries and benefits for the District Attorney, 5 ADA's, 4 DA secretaries, and one other court reporter. The overall increase can be attributed to the following: (1) A request from the Justice of the Peace and Constable officers in 2018 led the Police Jury to approve an increase in an effort to raise them from being the lowest paid in the state at \$200 per month each. To close the pay gap between East Feliciana Parish and surrounding parishes, the Police Jury approved an increase in their monthly pay by \$100 per person in mid-2018 (\$9,600), with another \$100 per person increase in 2019 (\$9,600). In 2019, they will receive \$400 per month in compensation, with \$100 per month reimbursed to the parish from the state; and (2) In 2018, the Police Jury approved a contract for renovations of the Clerk of Court's office (\$140,975). All payments will be made in 2019 so the full amount is budgeted. Any amount budgeted in 2018 for this contract will roll into fund balance.

**Financial & Administrative** expenditures are budgeted at \$538,320 in 2019 to provide for unknown excess expenditures by other parish agencies of which the Parish is mandated by law to pay on their behalf. The Police Jury has no control over these expenditures and estimates them at \$130,000. This amount also includes the Police Jury hosting the Region VI meeting of the Police Jury Association in the fall of 2019. This section includes salaries and benefits for 5 full-time employees at the main office, required insurance (general liability, errors & omissions, public officials, workers compensation), and advertising all Planning & Zoning maps.

**Other General Administrative** costs include the renovation of the Police Jury's meeting room and reception area of the main office (\$100,000). Also included is \$43,500 for regular maintenance of Parish-owned buildings.

There are no significant changes in the following sections:

- **Elections:** salaries and related benefits for 2 employees of the Registrar of Voter's office, operating supplies, and other election costs/postage.
- **Public Safety:** salary of the Public Defender, flow through payment to fire districts, expenses of the Parish Prison. The Sheriff's Office provides staff and operates the jail and has negotiated with the Parish to provide a portion of the maintenance cost based on pro-rated usage by Department of Corrections inmates housed in the jail.
- **Public Works:** accounted for in the Road & Bridge Fund and Solid Waste Fund.
- **Health & Welfare:** includes flow through payments to the Council on Aging along with \$15,000 in annual support from the Police Jury that is paid monthly.
- **Culture & Recreation:** accounts for utilities and maintenance to several parks in the Parish. In 2018, the Dr. Martin Luther King Jr Park at McManus received park improvements with new equipment, lighting, and fencing. The Town of Clinton received a generous donation of park equipment to revive the Parish-owned property in town limits with assistance from several local agencies/offices as well as out-of-state volunteers.
- **Economic Development & Assistance:** includes flow through payment to the Tourism Commission along with \$1,000 in annual support from the Police Jury, and funds an annual agreement with the Parish Farm Agent to promote the 4-H program in East Feliciana Parish.
- **Other Financing Sources:** operating transfers to Homeland Security Fund, Coroner Fund, and Criminal Court Funds.



**East Feliciana Parish Police Jury**  
**2019 Annual Operating Budget**

**General Fund**

	CURRENT YEAR					UPCOMING YEAR		
	Original Budget	Amended Budget	Actual YTD as of 9/30/2018	Estimated Remaining For Year	Projected Actual at Year End	% Change Amend Budg vs Proj Actual	FINAL 2019	% Change Proj Actual vs Fin Budg
<b>REVENUES</b>								
<i>Taxes</i>								
3110 Ad Valorem Tax	380,000	400,000	396,049	14,647	410,696	2.67%	410,000	-0.17%
3120 Sales & Use Tax	600,000	600,000	461,916	153,972	615,888	2.65%	610,000	-0.96%
3130 Sales & Use Tax Settlement	75,000	87,500	87,500	-	87,500	0.00%	-	-100.00%
3140 Franchise Tax-Cable TV	12,000	12,000	8,369	2,790	11,159	-7.01%	12,000	7.54%
3150 Rent Income	18,000	18,000	13,500	4,500	18,000	0.00%	18,000	0.00%
3335.2 Severance Tax	300,000	173,000	244,490	(71,514)	172,976	-0.01%	173,000	0.01%
<b>Total Taxes</b>	<b>1,385,000</b>	<b>1,290,500</b>	<b>1,211,824</b>	<b>104,394</b>	<b>1,316,218</b>	<b>1.99%</b>	<b>1,223,000</b>	<b>-7.08%</b>
<i>Fines &amp; Forfeitures</i>								
3121 Sale of Adjudicated Property	-	17,350	-	17,348	17,348	-0.01%	10,000	-42.36%
3170 Petit Juror Compensation	26,000	29,600	24,386	5,271	29,657	0.19%	30,000	1.16%
<b>Total Fines &amp; Forfeitures</b>	<b>26,000</b>	<b>46,950</b>	<b>24,386</b>	<b>22,619</b>	<b>47,005</b>	<b>0.12%</b>	<b>40,000</b>	<b>-14.90%</b>
<i>Licenses &amp; Permits</i>								
3210 Alcoholic Beverage License	4,500	4,500	4,520	-	4,520	0.44%	4,950	9.51%
3230.2 Occupational License	160,000	155,000	153,860	-	153,860	-0.74%	155,000	0.74%
3250 Tower Fees	-	2,600	2,605	-	2,605	0.19%	-	-100.00%
<b>Total Licenses &amp; Permits</b>	<b>164,500</b>	<b>162,100</b>	<b>160,985</b>	<b>-</b>	<b>160,985</b>	<b>-0.69%</b>	<b>159,950</b>	<b>-0.64%</b>
<i>Grants</i>								
3330.4 General State Revenue Sharing	60,000	56,000	37,347	18,673	56,020	0.04%	56,000	-0.04%
3331.4 State Tourism Grant	-	2,700	-	2,690	2,690	-0.37%	2,700	0.37%
3331.8 State Waterworks District Grant	-	99,950	99,943	-	99,943	-0.01%	-	-100.00%
3401.1 Litter Income - KEFB	500	500	-	500	500	0.00%	-	-100.00%
3750 DOTD - COA Income	155,000	155,000	113,871	34,500	148,371	-4.28%	150,000	1.10%
<b>Total Grants</b>	<b>215,500</b>	<b>314,150</b>	<b>251,161</b>	<b>56,363</b>	<b>307,524</b>	<b>-2.11%</b>	<b>208,700</b>	<b>-32.14%</b>
<i>Fees, Charges, &amp; Comm For Services</i>								
3410.2 Subdivision Fees	2,500	2,500	1,210	1,400	2,610	4.40%	2,500	-4.21%
3410.3 Zoning Fees	3,000	800	765	-	765	-4.38%	1,000	30.72%
3410.4 Sale of Documents	200	200	190	6	196	-2.25%	200	2.30%
<b>Total Fees, Chgs. &amp; Comm For Services</b>	<b>5,700</b>	<b>3,500</b>	<b>2,165</b>	<b>1,406</b>	<b>3,571</b>	<b>2.01%</b>	<b>3,700</b>	<b>3.63%</b>
<i>Use of Money &amp; Property</i>								
3610.2 Interest Income	2,400	10,400	8,559	1,965	10,524	1.19%	5,000	-52.49%
3650 Royalties	6,000	6,000	3,938	2,631	6,569	9.49%	6,000	-8.67%
<b>Total Use of Money &amp; Property</b>	<b>8,400</b>	<b>16,400</b>	<b>12,496</b>	<b>4,596</b>	<b>17,093</b>	<b>4.22%</b>	<b>11,000</b>	<b>-35.65%</b>
<i>Other</i>								
3180 Off Duty Deputies Income	6,000	8,000	6,532	2,177	8,710	8.87%	8,000	-8.15%
3270 Fire Insurance Rebate	90,000	82,000	82,063	-	82,063	0.08%	82,000	-0.08%
3271 LWCC Rebate	-	23,800	23,779	-	23,779	-0.09%	20,000	-15.89%
3370 Transfer In - Health Unit	250,000	250,000	187,500	62,500	250,000	0.00%	250,000	0.00%
3799 Miscellaneous Income	-	-	1,043	(300)	743	-	700	-5.78%
3860.15 State Supplemental Pay	9,600	9,600	6,000	3,600	9,600	0.00%	9,600	0.00%
3860.25 Reimburse from Criminal Court	39,300	39,300	29,465	9,822	39,287	-0.03%	39,300	0.03%
3860.65 Reimburse from Parish Prison	-	29,000	19,519	10,788	30,308	4.51%	30,000	-1.01%
<b>Total Other</b>	<b>394,900</b>	<b>441,700</b>	<b>355,902</b>	<b>88,587</b>	<b>444,490</b>	<b>0.63%</b>	<b>439,600</b>	<b>-1.10%</b>
<b>TOTAL REVENUES</b>	<b>2,200,000</b>	<b>2,275,300</b>	<b>2,018,920</b>	<b>277,966</b>	<b>2,296,885</b>	<b>0.95%</b>	<b>2,085,950</b>	<b>-18.37%</b>



**East Feliciana Parish Police Jury  
2019 Annual Operating Budget**

**General Fund**

	CURRENT YEAR						UPCOMING YEAR	
	Original Budget	Amended Budget	Actual YTD as of 9/30/2018	Estimated Remaining For Year	Projected Actual at Year End	% Change Amend Budg vs Proj Actual	FINAL 2019	% Change Proj Actual vs Fin Budg
<b>EXPENSES</b>								
<i>Legislative</i>								
4001.2 Salaries - Police Jurors	130,800	130,800	98,100	32,700	130,800	0.00%	130,800	0.00%
4001.3 Benefits - Police Jurors	11,700	11,700	8,125	2,708	10,833	-7.41%	10,830	-0.03%
4001.4 Police Juror Expenses	38,000	8,000	6,392	2,478	8,870	10.87%	20,000	125.49%
<i>Total Legislative</i>	180,500	150,500	112,617	37,886	150,503	0.00%	161,630	7.39%
<i>Judicial</i>								
4002 Petit Juror Expenses	20,000	5,000	2,067	689	2,756	-44.87%	7,500	172.09%
4002.1 Civil & District Court	25,000	10,000	5,821	1,940	7,761	-22.39%	15,000	93.28%
4002.15 Salaries - JOPs & Constables	19,500	19,500	15,300	6,300	21,600	10.77%	38,400	77.78%
4002.2 Benefits - JOPs & Constable	2,200	2,200	1,393	577	1,970	-10.44%	1,970	-0.02%
4002.25 JOPs & Constables Expenses	6,500	6,500	6,558	480	7,038	8.27%	7,040	0.03%
4002.3 Salaries - District Attorney	18,600	18,600	14,812	4,937	19,750	6.18%	19,750	0.00%
4002.35 Benefits - District Attorney	2,600	2,600	369	133	503	-80.66%	500	-0.55%
4002.4 District Attorney Expenses	33,000	33,000	28,685	4,315	33,000	0.00%	33,000	0.00%
4003 Salaries - DA Secretaries	38,000	38,000	26,160	8,760	34,920	-8.11%	35,000	0.23%
4003.25 Benefits - DA Secretaries	7,000	7,000	3,137	1,050	4,187	-40.19%	4,200	0.31%
4002.45 Clerk of Court	19,000	19,000	11,810	2,687	14,497	-23.70%	152,000	948.51%
4002.5 Salaries - Criminal Court	94,000	94,000	69,753	23,251	93,004	-1.06%	93,000	0.00%
4002.55 Benefits - Criminal Court	31,000	31,000	30,713	12,420	43,132	39.14%	42,500	-1.47%
4002.6 Criminal Court Expenses	22,000	22,000	14,164	4,721	18,886	-14.16%	20,000	5.90%
<i>Total Judicial</i>	338,400	308,400	230,742	72,262	303,004	-1.75%	469,860	55.07%
<i>Elections</i>								
4004.2 Salaries - Registrar of Voters	29,000	29,000	21,713	7,238	28,951	-0.17%	28,950	0.00%
4004.4 Benefits - Registrar of Voters	5,300	5,300	3,810	1,270	5,081	-4.14%	5,080	-0.01%
4004.6 Registrar of Voters Expenses	15,000	15,000	13,059	1,600	14,659	-2.27%	15,000	2.33%
4004.8 Elections	5,000	5,000	1,342	3,658	5,000	0.00%	5,000	0.00%
<i>Total Elections</i>	54,300	54,300	39,925	13,766	53,690	-1.12%	54,030	0.63%
<i>Financial &amp; Administrative</i>								
4005.2 Financial Admin Expenses	132,000	101,000	77,956	22,652	100,608	-0.39%	130,000	29.21%
4005.25 Insurance	75,000	100,000	97,669	2,786	100,455	0.46%	100,500	0.04%
4005.3 Salaries - Financial Adm	150,000	208,000	150,332	57,204	207,536	-0.22%	212,120	2.21%
4005.4 Benefits - Financial Admin	50,000	76,000	48,798	26,923	75,721	-0.37%	75,200	-0.69%
4005.5 Miscellaneous	1,000	1,000	1,802	601	2,402	140.23%	2,400	-0.09%
4002.65 Publications	8,500	8,500	5,644	1,881	7,526	-11.46%	10,000	32.88%
4106 Postage	1,050	1,050	1,990	100	2,090	99.04%	1,000	-52.15%
4001.9 Dues	3,100	3,100	-	3,090	3,090	-0.32%	3,100	0.32%
4005.6 Assessor Taxation	1,000	1,000	2,285	1,299	3,584	258.41%	4,000	11.60%
<i>Total Financial &amp; Administrative</i>	421,650	499,650	386,476	116,536	503,012	0.67%	538,320	7.02%
<i>Other General Administrative</i>								
4006.6 Governmental Buildings	180,000	200,000	194,185	5,400	199,585	-0.21%	143,500	-28.10%
4105 Litter Expenses - KEFB	800	500	300	200	500	0.00%	500	0.00%
<i>Total Other General Administrative</i>	180,800	200,500	194,485	5,600	200,085	-0.21%	144,000	-28.03%
<i>Public Safety</i>								
4001.6 Off Duty Deputies Expenses	5,600	5,600	3,150	1,575	4,725	-15.63%	5,500	16.40%
4101 Sheriff's Office Expenses	5,000	5,000	3,819	1,273	5,092	1.85%	5,000	-1.81%
4006.65 Salary - Public Defender	45,000	45,000	30,000	15,000	45,000	0.00%	45,000	0.00%
4104 Fire Protection	90,000	82,000	82,063	-	82,063	0.08%	80,000	-2.51%
4105.1 Parish Prison Expenses	443,000	443,000	318,360	124,640	443,000	0.00%	443,000	0.00%
<i>Total Public Safety</i>	588,600	580,600	437,393	142,488	579,881	-0.12%	578,500	-0.24%
<i>Public Works</i>								
4107 Engineering Services	1,000	-	-	-	-	-	-	-
<i>Total Public Works</i>	1,000	-	-	-	-	-	-	-



**East Feliciana Parish Police Jury  
2019 Annual Operating Budget**

**General Fund**

	CURRENT YEAR					UPCOMING YEAR		
	Original Budget	Amended Budget	Actual YTD as of 9/30/2018	Estimated Remaining For Year	Projected Actual at Year End	% Change Amend Budg vs Proj Actual	FINAL 2019	% Change Proj Actual vs Fin Budg
<b>Health &amp; Welfare</b>								
4302.5 Council On Aging	170,000	170,000	110,123	53,248	163,371	-3.90%	165,000	1.00%
4411 Waterworks Grant	-	99,950	99,943	-	99,943	-0.01%	-	-100.00%
<b>Total Health &amp; Welfare</b>	<b>170,000</b>	<b>269,950</b>	<b>210,066</b>	<b>53,248</b>	<b>263,314</b>	<b>-2.46%</b>	<b>165,000</b>	<b>-37.34%</b>
<b>Culture &amp; Recreation</b>								
4505.2 Recreation - Jackson	1,000	1,000	610	203	814	-18.64%	1,000	22.91%
4505.5 Recreation - Morning Star Park I	500	500	399	133	532	6.49%	500	-6.09%
4505.6 Recreation - McManus	11,750	11,750	5,116	7,141	12,256	4.31%	1,000	-91.84%
4505.8 Recreation - Wilson Comm Ctr	150	150	-	150	150	0.00%	150	0.00%
<b>Total Culture &amp; Recreation</b>	<b>13,400</b>	<b>13,400</b>	<b>6,125</b>	<b>7,627</b>	<b>13,752</b>	<b>2.63%</b>	<b>2,650</b>	<b>-80.73%</b>
<b>Economic Development &amp; Assistance</b>								
4503 Tourism Commission	-	2,700	-	2,690	2,690	-0.37%	3,700	37.55%
4652 Parish Farm Agent	27,000	31,100	24,333	6,750	31,083	-0.05%	27,000	-13.14%
<b>Total Economic Dev &amp; Assistance</b>	<b>27,000</b>	<b>33,800</b>	<b>24,333</b>	<b>9,440</b>	<b>33,773</b>	<b>-0.08%</b>	<b>30,700</b>	<b>-9.10%</b>
<b>Other Financing Sources</b>								
4849 Transfer Out-Homeland Security	49,450	49,450	37,088	12,363	49,450	0.00%	48,230	-2.47%
4899.5 Transfer Out-Coroner	91,150	91,150	68,363	22,788	91,150	0.00%	98,000	7.52%
4899.2 Transfer Out-Criminal Court	36,000	36,000	27,000	9,000	36,000	0.00%	36,000	0.00%
<b>Total Other Financing Sources</b>	<b>176,600</b>	<b>176,600</b>	<b>132,450</b>	<b>44,150</b>	<b>176,600</b>	<b>0.00%</b>	<b>182,230</b>	<b>3.19%</b>
<b>TOTAL EXPENSES</b>	<b>2,152,250</b>	<b>2,287,700</b>	<b>1,774,612</b>	<b>503,002</b>	<b>2,277,614</b>	<b>-0.44%</b>	<b>2,326,920</b>	<b>4.33%</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>47,750</b>	<b>(12,400)</b>	<b>244,308</b>	<b>(225,036)</b>	<b>19,271</b>		<b>(240,970)</b>	
<b>FUND BALANCE, 1/1</b>	<b>1,195,247</b>	<b>1,195,247</b>	<b>1,195,247</b>	<b>1,439,555</b>	<b>1,195,247</b>		<b>1,214,518</b>	
<b>FUND BALANCE, 12/31</b>	<b>1,242,997</b>	<b>1,182,847</b>	<b>1,439,555</b>	<b>1,214,518</b>	<b>1,214,518</b>		<b>973,548</b>	





The East Feliciana Parish Police Jury established the Building Code Fund in 2007. Under the direction of the Building Official, the Building Code Department is responsible for permitting residential and commercial structures, plan review and approval, field inspections, tower inspections, and enforcement of the adopted Building Code. This department is located in the main office of the Police Jury building.

### **Revenues**

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This fund generates revenue from fees charged for building permits within the Parish. The parish adjusted the fee structure in 2011 with the objective to provide this service at-cost to the public without accumulating a large reserve. These revenues are dedicated to the operational cost of providing these services. The projected revenues for 2019 are \$195,000 for permit fees. The total revenues for 2019 are expected to be \$200,500.

### **Expenditures**

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Expenses of the fund include full-time salaries and related benefits for the Building Official and the Permit Supervisor, as well as a part-time contracted inspector and a cost share for an employee in the General Fund that provides support on an as-needed-basis. Other operational costs are office supplies, vehicle expenses of the Building Official, mileage reimbursement for the contracted inspector, permit software, continuing education and other miscellaneous expenses.

In 2019, the *Police Jury approved the Parish Manager's* request that the Building Code Fund also support its share of costs related to building use and maintenance, office equipment, utilities, general liability insurance, workers compensation insurance, and vehicle insurance for the Building Official's truck that have previously been fully funded by the General Fund. Expenditures for 2019 are budgeted at \$179,370.



**East Feliciana Parish Police Jury  
2019 Annual Operating Budget**

**Building Code Fund**

	CURRENT YEAR					UPCOMING YEAR		
	Original Budget	Amended Budget	Actual YTD as of 9/30/2018	Estimated Remaining For Year	Projected Actual at Year End	% Change Amend Budg vs Proj Actual	FINAL 2019	% Change Proj Actual vs Fin Budg
<b>REVENUES</b>								
4110 Building Permits	180,000	195,000	134,620	60,310	194,930	-0.04%	195,000	0.04%
4115 Tower Inspections	5,000	5,000	2,150	1,250	3,400	-32.00%	4,250	25.00%
4200 Interest Income	1,000	2,000	1,655	827	2,482	24.10%	1,250	-49.64%
<b>TOTAL REVENUES</b>	<b>186,000</b>	<b>202,000</b>	<b>138,425</b>	<b>62,387</b>	<b>200,812</b>	<b>-0.59%</b>	<b>200,500</b>	<b>-0.16%</b>
<b>EXPENSES</b>								
5010 Salaries	117,280	117,280	70,338	38,221	108,559	-7.44%	113,940	4.96%
5020 Benefits	25,910	25,910	21,890	13,875	35,765	38.04%	38,730	8.29%
5030 Operating Expenses	13,000	13,000	5,457	2,729	8,186	-37.03%	11,700	42.93%
5040 Office Expenses	17,000	17,000	5,564	11,584	17,147	0.87%	5,000	-70.84%
5041 Conference Expenses	1,800	1,800	1,561	725	2,286	27.02%	2,000	-12.53%
5050 Vehicle Expenses	3,600	3,600	6,599	1,770	8,369	132.46%	8,000	-4.40%
<b>TOTAL EXPENSES</b>	<b>178,590</b>	<b>178,590</b>	<b>111,409</b>	<b>68,904</b>	<b>180,313</b>	<b>0.96%</b>	<b>179,370</b>	<b>-0.52%</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>7,410</b>	<b>23,410</b>	<b>27,016</b>	<b>(6,516)</b>	<b>20,500</b>		<b>21,130</b>	
<b>FUND BALANCE, 1/1</b>	<b>224,094</b>	<b>224,094</b>	<b>224,094</b>	<b>251,110</b>	<b>224,094</b>		<b>244,594</b>	
<b>FUND BALANCE, 12/31</b>	<b>231,504</b>	<b>247,504</b>	<b>251,110</b>	<b>244,594</b>	<b>244,594</b>		<b>265,724</b>	



The East Feliciana Parish Police Jury President appoints the head of Homeland Security. Under the direction of the Homeland Security Director, this office is responsible for coordinating emergency response and disaster recovery efforts related to emergencies that are natural, man-made, threats to national security, and acts of terrorism under the authority granted in various state and federal laws. This office is located at the Emergency Operations Center.

### **Revenues**

This fund derives revenue from various federal and state grants. These sources of revenues vary from year to year depending on availability and meeting grant requirements. Projected revenues for 2019 are \$163,030, in which \$48,230 is support from an operating transfer from the General Fund.

### **Expenditures**

Expenses of the fund include full-time salaries and related benefits for the Homeland Security Director that are 100% grant funded, as well as the Deputy Director that are about 45% grant funded with the rest funded by the General Fund subsidy. Most operational costs of the department are adjusted to fulfill grant obligations for specific purposes. The remainder is covered in the General Fund subsidy for office supplies, vehicle expenses of the director, utilities, and other miscellaneous expenses.

As a result of efficiency in operations under the current Director, a surplus has been generated in this fund. The replacement of the Director's vehicle with related equipment (\$37,000) is *approved* to be partially funded from this surplus in 2019. Total expenditures for 2019 are budgeted at \$180,030.

The Director may seek additional grants dedicated to a specific purpose. Upon an award letter being issued during the 2019 budget year, an appropriation will be requested by the Parish Manager/Treasurer with balanced revenue and expenditure amounts for consideration and approval by the Police Jury.





	CURRENT YEAR					UPCOMING YEAR		
	Original Budget	Amended Budget	Actual YTD as of 8/31/2018	Estimated Remaining For Year	Projected Actual at Year End	% Change Amend Budg vs Proj Actual	FINAL 2019	% Change Proj Actual vs Fin Budg
<b>REVENUES</b>								
Entergy Grant	20,000	40,000	20,000	20,000	40,000	0.00%	40,000	0.00%
EMPG Grant	26,560	26,560	26,560	0	26,560	0.00%	26,520	-0.15%
SHSP Grant	15,780	36,710	36,710	0	36,710	0.00%	31,580	-13.97%
City Readiness Initiative Grant	0	16,700	16,702	0	16,702	0.01%	16,700	-0.01%
Pennington Grant	0	15,000	15,000	0	15,000	0.00%	0	-100.00%
Miscellaneous Income	550	1,760	1,759	0	1,759	-0.06%	0	-100.00%
Transfer In - General Fund	<b>49,450</b>	<b>49,450</b>	<b>37,088</b>	<b>12,363</b>	<b>49,450</b>	<b>0.00%</b>	<b>48,230</b>	<b>-2.47%</b>
<b>TOTAL REVENUES</b>	<b>112,340</b>	<b>186,180</b>	<b>153,818</b>	<b>32,363</b>	<b>186,180</b>	<b>0.00%</b>	<b>163,030</b>	<b>-12.43%</b>
<b>EXPENSES</b>								
2100-01 Salaries	85,490	85,490	64,028	22,180	86,209	0.84%	90,380	4.84%
2300 Benefits	10,250	10,250	7,239	2,477	9,716	-5.21%	11,020	13.42%
2600 Miscellaneous Expenses	250	250	402	38	440	76.00%	250	-43.18%
2800-01 Equipment Maintenance	1,280	1,280	0	0	0	-100.00%	0	-
2800-02 Vehicle Purchase	0	0	0	0	0	-	37,000	-
2800-03 Vehicle Expenses	100	3,100	3,234	0	3,234	4.31%	2,300	-28.87%
2820-00 Hardware/Equipment	0	33,000	32,695	0	32,695	-0.92%	15,790	-51.71%
2880-00 Internet Services	1,040	1,040	395	3,954	4,350	318.23%	7,850	80.48%
2900-01 Postage	40	40	0	0	0	-100.00%	0	-
2910-01 Telephone Services	2,440	3,580	2,690	897	3,587	0.20%	3,590	0.08%
2950-00 Utilities	9,760	9,760	7,124	2,775	9,899	1.43%	9,900	0.01%
3100-01 Office Supplies	200	200	408	0	408	104.19%	400	-2.05%
3100-02 Fuel	1,490	1,490	1,029	514	1,543	3.55%	1,550	0.46%
<b>TOTAL EXPENSES</b>	<b>112,340</b>	<b>149,480</b>	<b>119,245</b>	<b>32,836</b>	<b>152,080</b>	<b>1.74%</b>	<b>180,030</b>	<b>18.38%</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>0</b>	<b>36,700</b>	<b>34,573</b>	<b>(473)</b>	<b>34,100</b>		<b>(17,000)</b>	
<b>FUND BALANCE, 1/1</b>	<b>49,863</b>	<b>49,863</b>	<b>49,863</b>	<b>84,436</b>	<b>49,863</b>		<b>83,963</b>	
<b>FUND BALANCE, 12/31</b>	<b>49,863</b>	<b>86,563</b>	<b>84,436</b>	<b>83,963</b>	<b>83,963</b>		<b>66,963</b>	



The East Feliciana Parish Coroner is elected to serve the living and deceased citizens of the parish and the State of Louisiana. Services include investigating and reporting sudden, unexpected, or traumatic death as well as assist the mentally ill and their families.

### **Revenues**

This fund is used to account for dedicated revenues derived from court fines and other support for operations of the Coroner. Projected revenues for 2019 are \$106,000, in which \$98,000 is support from an operating transfer from the General Fund. This is an increase of over 7.5% in General Fund support as compared to the 2018 budget.

### **Expenditures**

The requested budget from the Coroner is \$206,800. It includes salaries for the Coroner and other employees of the Coroner, related benefits, operating expenses, out-of-parish office rent, and Coroner fees. However, the budget is *approved* at a comparable funding level as in the past.

Expenditures of \$106,000 are budgeted to be equal to revenues for the 2019 budget year. The East Feliciana Parish Police Jury adopted a structure of Salary and Fees to compensate the Coroner.

The 2019 *approved* budget includes salary (\$30,000) with related benefits (\$2,300) for the EFP Coroner. Operating expenses include monthly rent at the WBRP Coroner's facility (\$550/month) and supplies (\$800). Transport fees are estimated for 22 cases at \$400 each (\$8,000). The EFP Coroner has contracted this service to Wesley's Transportation in the last year. Autopsy fees are estimated for 22 cases at \$1,250 each (\$28,000) as indicated in the EFP Coroner's 2019 Budget Request. However, the EFP Coroner has contracted autopsies to LA Forensic Center at \$1,875 each during 2018, causing budget constraints for the Coroner Fund. Other Coroner Fees include evaluations, death investigations and visits, cremations, mileage, etc. estimated at \$2,500 per month (\$30,000). Rates are from the Schedule of Fees required by state statute to be delivered to the Police Jury by January 31 each year.

Funds budgeted for the Coroner's salary and benefits have been returned to the Police Jury each month. These checks are voided and funds will remain in the fund balance if the current elected Coroner decides to collect it in the future.



	CURRENT YEAR					UPCOMING YEAR		
	Original Budget	Actual YTD as of 10/15/2018	Estimated Remaining For Year	Projected Actual at Year End	% Change Amend Budg vs Proj Actual	REQUEST 2019	FINAL 2019	% Change Proj Actual vs Fin Budg
<b>REVENUES</b>								
3000 Fines	7,700	6,635	1,000	7,635	-0.84%	8,400	7,700	0.85%
3100 Miscellaneous Income	30	30	-	30	0.00%	30	-	-100.00%
3200 Interest Income	70	233	90	323	361.90%	-	300	-7.22%
3900 Transfer In - General Fund	91,150	68,363	22,788	91,150	0.00%	198,370	98,000	7.52%
<b>TOTAL REVENUES</b>	<b>98,950</b>	<b>75,261</b>	<b>23,878</b>	<b>99,138</b>	<b>0.19%</b>	<b>206,800</b>	<b>106,000</b>	<b>6.92%</b>
<b>EXPENSES</b>								
4100 Salaries	30,000	-	-	-	-100.00%	102,000	30,000	-
4200 Benefits	2,300	-	-	-	-100.00%	6,000	2,300	-
4300 Operating Expenses	5,050	704	100	804	-84.08%	20,050	7,400	820.44%
4310 Vehicle Expenses	1,000	553	500	1,053	5.28%	12,750	-	-100.00%
4400 Transport Fees	3,600	7,250	4,350	11,600	222.22%	8,000	8,800	-24.14%
4410 Autopsy Fees	45,000	11,000	9,750	20,750	-53.89%	28,000	27,500	32.53%
4420 Other Coroner Fees	12,000	22,374	29,702	52,076	333.97%	30,000	30,000	-42.39%
<b>TOTAL EXPENSES</b>	<b>98,950</b>	<b>41,881</b>	<b>44,402</b>	<b>86,283</b>	<b>-12.80%</b>	<b>206,800</b>	<b>106,000</b>	<b>22.85%</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>-</b>	<b>33,380</b>	<b>(20,525)</b>	<b>12,856</b>		<b>-</b>	<b>-</b>	
<b>FUND BALANCE, 1/1</b>	<b>22,459</b>	<b>22,459</b>	<b>55,839</b>	<b>22,459</b>		<b>35,315</b>	<b>35,315</b>	
<b>FUND BALANCE, 12/31</b>	<b>22,459</b>	<b>55,839</b>	<b>35,315</b>	<b>35,315</b>		<b>35,315</b>	<b>35,315</b>	



The Criminal Court Fund is a dedicated fund for the operations of the 20<sup>th</sup> Judicial District Judges and District Attorney's Offices, including the Probation Office. These offices are run by elected officials in those seats.

**Revenues**

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This fund derives revenue from court fines and is subsidized by an annual operating transfer from the Police Jury's General Fund. Projected revenues for 2019 are \$146,000, in which \$36,000 is support from an operating transfer from the General Fund.

**Expenditures**

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The *approved* budget for this fund includes a portion of salaries and related benefits for an investigator and four administrative employees of the District Attorney's Office, as well as operating expenses of the above agencies. A portion of salaries and related benefits for the four administrative employees are also paid directly from the General Fund. Expenditures in the Criminal Court Fund are based on estimates for the presentation and adoption of this fund's budget in the amount of \$146,000 for 2019.



**East Feliciana Parish Police Jury  
2019 Annual Operating Budget**

**Criminal Court Fund**

	CURRENT YEAR					UPCOMING YEAR		
	Original Budget	Amended Budget	Actual YTD as of 8/31/2018	Estimated Remaining For Year	Projected Actual at Year End	% Change Amend Budg vs Proj Actual	FINAL 2019	% Change Proj Actual vs Fin Budg
<b>REVENUES</b>								
3599 Fines	95,000	108,000	76,520	34,000	110,520	2.33%	108,000	-2.28%
3610 Interest Income	0	0	194	97	290	-	0	-100.00%
3899 Miscellaneous Income	0	2,000	1,963	0	1,963	-1.85%	2,000	1.89%
3900 Transfer In - General Fund	<u>36,000</u>	<u>36,000</u>	<u>24,000</u>	<u>12,000</u>	<u>36,000</u>	<u>0.00%</u>	<u>36,000</u>	<u>0.00%</u>
<b>TOTAL REVENUES</b>	<b>131,000</b>	<b>146,000</b>	<b>102,677</b>	<b>46,097</b>	<b>148,774</b>	<b>1.90%</b>	<b>146,000</b>	<b>-1.86%</b>
<b>EXPENSES</b>								
4015 District Court, Division A	8,250	10,000	4,734	2,367	7,100	-29.00%	10,000	40.84%
4020 District Court, Division B	8,250	10,000	6,894	3,447	10,340	3.40%	10,000	-3.29%
4025 District Attorney Expenses	39,920	51,420	42,380	16,000	58,380	13.54%	53,000	-9.22%
4030 Salaries - DA Detective	24,000	24,000	16,000	8,000	24,000	0.00%	24,000	0.00%
4035 Benefits - DA Detective	3,940	3,940	2,072	1,036	3,108	-21.12%	3,100	-0.26%
4105 Salaries - Probation	4,800	4,800	3,200	1,600	4,800	0.00%	4,800	0.00%
4106 Benefits - Probation	340	340	245	122	367	8.00%	400	8.93%
4107 Salaries - DA Secretary	36,000	36,000	24,000	12,000	36,000	0.00%	36,000	0.00%
4107.5 Benefits - DA Secretary	5,500	5,500	3,108	1,554	4,662	-15.24%	4,700	0.82%
<b>TOTAL EXPENSES</b>	<b>131,000</b>	<b>146,000</b>	<b>102,632</b>	<b>46,126</b>	<b>148,758</b>	<b>1.89%</b>	<b>146,000</b>	<b>-1.85%</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>0</b>	<b>0</b>	<b>45</b>	<b>(29)</b>	<b>16</b>		<b>0</b>	
<b>FUND BALANCE, 1/1</b>	<b>24,091</b>	<b>24,091</b>	<b>24,091</b>	<b>24,136</b>	<b>24,091</b>		<b>24,107</b>	
<b>FUND BALANCE, 12/31</b>	<b>24,091</b>	<b>24,091</b>	<b>24,136</b>	<b>24,107</b>	<b>24,107</b>		<b>24,107</b>	



The Health Unit Fund is a dedicated fund for the operations of the East Feliciana Parish Health Unit. Office hours and schedule of services can be found at [www.ldh.la.gov](http://www.ldh.la.gov) or by visiting the Health Unit on Marston Street in Clinton.

**Environmental Health Services** are provided under the direction of Parish Sanitarian, such as complaints of unsanitary conditions of premises, water and sewage systems, and investigations of retail food establishments, schools, and hospitals.

The **Clinic** provides assistance to residents of the parish including family planning services, immunizations, vital records, Women, Infants and Children (WIC) Program, treatment for sexually transmitted diseases (STDs), and treatment of tuberculosis. In partnership with Feliciana Clinic of Addictive Disorders, the Capital Area Human Services District (CAHSD) provides outpatient substance abuse treatment, group and individual counseling, drug screens, court ordered evaluations, and laboratory services. In 2018, the Police Jury recommended two candidates to fill two vacant CAHSD board positions to represent East Feliciana Parish. These appointments are pending the Governor's approval.

The East Feliciana Parish Police Jury also partners with Capital Resource Conservation & Development Council to promote the installation of proper waste disposal systems and erosion control systems to improve water quality. This mission became a necessity in East Feliciana Parish due to research revealing high fecal content in some waterways. It is believed that aging septic systems were contributing factor so inspections are performed throughout the parish to identify residential sources and educate the owners that may need help to update their systems through grant funded programs.

### **Revenues**

The health unit fund accounts for the proceeds of a parish-wide ad valorem tax collected for constructing, maintaining, and operating the Public Health Unit in the Parish. Revenues in the amount of \$450,000 are *approved* for 2019. This fund is budgeted to receive State Revenue Sharing of approximately \$27,000 in 2019.

### **Expenditures**

Expenditures for the operation and maintenance of the Parish Health Unit is funded in part by the State of Louisiana. This budget includes support for salaries and related benefits for three full-time employees and one part-time employee. One additional part-time employee is paid through this fund, but is reimbursed monthly by Capital Resource Conservation & Development Council.

To control expenditures, the Parish evaluates each request on a per request basis. The parish generally follows a cost sharing arrangement with the State. The Parish's 2019 spending level will be budgeted at \$437,000 and closely monitored. This will allow the health unit to render services at the same level as the prior year and includes a transfer to the General Fund in the amount of \$250,000 requested for capital outlay needs and building improvements including maintenance detailed in the General Fund.



**East Feliciana Parish Police Jury  
2019 Annual Operating Budget**

**Health Unit Fund**

	CURRENT YEAR					UPCOMING YEAR		
	Original Budget	Amended Budget	Actual YTD as of 8/31/2018	Estimated Remaining For Year	Projected Actual at Year End	% Change Amend Budg vs Proj Actual	FINAL 2019	% Change Proj Actual vs Fin Budg
<b>REVENUES</b>								
4110 Ad Valorem Tax	415,000	435,000	435,670	0	435,670	0.15%	420,000	-3.60%
4330 State Revenue Sharing	24,500	26,500	26,286	13,143	39,429	48.79%	27,000	-31.52%
4610 Interest Income	2,500	3,000	3,684	900	4,584	52.81%	3,000	-34.56%
4900 Miscellaneous Income	0	2,000	0	2,090	2,090	4.51%	0	-100.00%
<b>TOTAL REVENUES</b>	<b>442,000</b>	<b>466,500</b>	<b>465,640</b>	<b>16,133</b>	<b>481,774</b>	<b>3.27%</b>	<b>450,000</b>	<b>-6.60%</b>
<b>EXPENSES</b>								
5005 Salaries	107,000	107,000	64,882	37,843	102,725	-3.99%	107,000	4.16%
5006 Benefits	22,500	22,500	15,246	8,081	23,327	3.68%	24,000	2.88%
5007 Operating Expenses	40,000	40,000	22,977	16,412	39,389	-1.53%	40,000	1.55%
5007.1 Insurance	5,000	12,500	12,557	175	12,732	1.85%	12,500	-1.82%
5007.2 Vehicle Expenses	3,500	3,500	2,069	1,478	3,547	1.34%	3,500	-1.33%
8500 Transfer Out - General Fund	250,000	250,000	150,000	100,000	250,000	0.00%	250,000	0.00%
<b>TOTAL EXPENSES</b>	<b>428,000</b>	<b>435,500</b>	<b>267,732</b>	<b>163,989</b>	<b>431,721</b>	<b>-0.87%</b>	<b>437,000</b>	<b>1.22%</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>14,000</b>	<b>31,000</b>	<b>197,908</b>	<b>(147,856)</b>	<b>50,053</b>		<b>13,000</b>	
<b>FUND BALANCE, 1/1</b>	<b>682,705</b>	<b>682,705</b>	<b>682,705</b>	<b>880,613</b>	<b>682,705</b>		<b>732,758</b>	
<b>FUND BALANCE, 12/31</b>	<b>696,705</b>	<b>713,705</b>	<b>880,613</b>	<b>732,758</b>	<b>732,758</b>		<b>745,758</b>	



The Road & Bridge Fund accounts for the maintenance of roadways, bridges, drainage, and grounds maintenance under the supervision of the Public Works Director and Assistant Public Works Director. The maintenance yard is located on Bank Street in Clinton.

### **Revenues**

The Road & Bridge Fund receives most of its revenue from the collection of sales taxes dedicated to road maintenance. The sales tax collections estimated at \$1,650,000 for the year 2019. Estimates are conservative and reflect an amount less than the 2018 projected amount of \$1,661,346. This revenue is generated on a percentage of taxable sales and is subject to the general economic conditions in East Feliciana Parish.

The Parish Transportation Fund revenue from the state is budgeted in the amount of \$220,000. Collections vary from year to year due to the state's fiscal year ending of June 30. This falls mid-year with the Parish's fiscal year, therefore, this revenue source may be adjusted during the year based on collections. The economic conditions of the state affect this revenue and have seen a decline in recent years.

The total revenue for the Road & Bridge Fund is budgeted at \$2,036,500 in 2019. The 5.95% decrease from the 2018 amended budget is largely due to not budgeting revenues of a non-recurring nature. Such items that required a mid-year budget amendment in 2018 were proceeds from the sale of assets (\$82,472) that had reached their useful life and were subsequently replaced, as well as an insurance payout from stolen equipment (\$25,325). A positive gain for this fund is the re-alignment of the severance tax on timber that had previously been accounted for in the General Fund.

### **Expenditures**

In 2019, total expenditures are budgeted in the amount of \$1,900,850. Within this funding level, it is anticipated that a surplus will be generated in the amount of \$135,650 to possibly be used for future capital road improvements. Included in 2019 is \$50,000 for the annual repayment of debt service owed to the Solid Waste Fund. If continued payments are made at this amount, the balance of the debt owed will be paid in full in 21 years.

Salaries and related benefits are *approved* for 14 full-time employees and 50% of the Assistant Director of Public Works, including overtime as needed. Supervisors of the four motor grader operators have requested a pay adjustment above the normal one-step increase that amounts to a \$22,000 increase to the 2019 budget. It has been budgeted as requested and is pending recommendation of the Personnel Committee and approval of the Police Jury. *The Police Jury approved a new pay band for Motor Grader Operators and partially approved the pay increase. The surplus created from the higher amount budgeted will roll into Fund Balance at year end.*

Capital expenditures in the amount of \$200,000 are budgeted in 2019 for the replacement of motor grader equipment utilizing the state contract for considerable savings to the Parish. In 2018, capital purchases in the amount of \$238,716 included the purchase of a tractor and boom mower, an excavator with trailer for hauling, and the replacement of a commercial mower.

The first phase of flood recovery projects are expected to be contracted in 2019 for roadway repairs and replacement of Carruth and John Thomas bridges. These contracts will be addressed through anticipated surplus in 2019 and from fund balance through budget amendments.

*The Police Jury approved an additional \$30,000 for bridge load ratings. This project will continue over several years.*





	CURRENT YEAR						UPCOMING YEAR	
	Original Budget	Amended Budget	Actual YTD as of 8/31/2018	Estimated Remaining For Year	Projected Actual at Year End	% Change Amend Budg vs Proj Actual	FINAL 2019	% Change Proj Actual vs Fin Budg
<b>REVENUES</b>								
3240 Logging Permit	2,000	2,000	600	0	600	-70.00%	2,000	233.33%
3250 Culvert Permit	1,500	1,500	700	0	700	-53.33%	1,000	42.86%
3260 Over The Road Permit	400	400	300	0	300	-25.00%	400	33.33%
3270 Trail Ride Permit	200	200	0	0	0	-100.00%	0	-
3330.75 Sales & Use Tax	1,500,000	1,600,000	1,104,447	556,899	1,661,346	3.83%	1,650,000	-0.68%
3335.2 Timber Severance Tax	0	161,000	0	160,976	160,976	-0.01%	161,000	0.01%
3610 Interest Income	2,100	6,900	4,694	2,347	7,041	2.04%	2,100	-70.17%
3799 Miscellaneous Income	0	27,000	27,385	1,000	28,385	5.13%	0	-100.00%
3800 Non-Recurring Reimbursements	0	0	508	0	508	-	0	-100.00%
3810 Parish Transportation - State	250,000	250,000	148,613	74,307	222,920	-10.83%	220,000	-1.31%
3810.01 LAGAP Grant - State	43,800	0	0	0	0	-	0	-
3830 Proceeds From Sale of Assets	0	82,000	82,472	0	82,472	0.58%	0	-100.00%
<b>TOTAL REVENUES</b>	<b>1,800,000</b>	<b>2,131,000</b>	<b>1,369,718</b>	<b>795,529</b>	<b>2,165,247</b>	<b>1.61%</b>	<b>2,036,500</b>	<b>-5.95%</b>
<b>EXPENSES</b>								
2046.21 Due to Solid Waste	50,000	50,000	0	50,000	50,000	0.00%	50,000	0.00%
4202.20 Salaries	459,160	459,160	307,623	151,566	459,189	0.01%	538,650	17.30%
4202.25 Benefits	50,720	50,720	46,069	13,816	59,886	18.07%	67,330	12.43%
4202.27 Fuel	70,000	80,000	60,435	20,145	80,581	0.73%	80,000	-0.72%
4202.29 Equipment Lease	5,000	5,000	18,602	0	18,602	272.03%	5,000	-73.12%
4202.30 Equipment Maintenance	150,000	150,000	111,277	80,639	191,916	27.94%	190,000	-1.00%
4202.40 Insurance	250,000	250,000	107,666	97,492	205,158	-17.94%	252,000	22.83%
4202.45 Engineering	5,000	5,000	19,725	0	19,725	294.50%	5,000	-74.65%
4202.50 Road & Material Supplies	80,000	30,000	11,877	10,938	22,815	-23.95%	102,000	347.07%
4202.53 Grader Blades	15,000	15,000	10,691	0	10,691	-28.73%	10,700	0.08%
4202.54 Asphalt	50,000	50,000	17,759	8,879	26,638	-46.72%	50,000	87.70%
4202.59 Gravel	80,000	160,000	113,651	45,526	159,177	-0.51%	150,000	-5.76%
4202.64 Culverts	35,000	35,000	34,712	0	34,712	-0.82%	35,000	0.83%
4202.66 Bridge Repairs	100,000	52,000	2,661	50,000	52,661	1.27%	80,000	51.91%
4202.67 Off System Bridge Replacement	0	0	16,390	0	16,390	-	0	-100.00%
4202.70 Utilities	16,000	16,000	10,348	5,174	15,522	-2.99%	15,500	-0.14%
4202.71 Road Spraying Project	55,000	55,000	34,141	20,859	55,000	0.00%	55,000	0.00%
4202.75 Pest Control Services	250	250	178	89	267	6.80%	270	1.12%
4202.80 Office Supplies	10,000	10,000	3,078	1,539	4,617	-53.83%	4,600	-0.37%
4205.00 Miscellaneous Expenses	6,000	6,000	6,532	3,266	9,799	63.31%	9,800	0.01%
4207.00 Capital Outlay & Equipment	108,850	238,850	119,078	119,637	238,716	-0.06%	200,000	-16.22%
5700.00 Flood 2016	0	130,000	127,859	2,500	130,359	0.28%	0	-100.00%
<b>TOTAL EXPENSES</b>	<b>1,595,980</b>	<b>1,847,980</b>	<b>1,180,353</b>	<b>682,067</b>	<b>1,862,420</b>	<b>0.78%</b>	<b>1,900,850</b>	<b>2.06%</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>204,020</b>	<b>283,020</b>	<b>189,365</b>	<b>113,462</b>	<b>302,828</b>		<b>135,650</b>	
<b>FUND BALANCE, 1/1</b>	<b>(116,213)</b>	<b>(116,213)</b>	<b>(116,213)</b>	<b>73,152</b>	<b>(116,213)</b>		<b>186,615</b>	
<b>FUND BALANCE, 12/31</b>	<b>87,807</b>	<b>166,807</b>	<b>73,152</b>	<b>186,615</b>	<b>186,615</b>		<b>322,265</b>	



The Solid Waste Fund accounts for the trash collection and disposal services under the supervision of the Public Works Director and Assistant Public Works Director. This vital service is provided to the residents of East Feliciana Parish without the need of user fees.

### **Revenues**

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Revenues for 2019 are budgeted at \$1,730,000. Estimates are conservative and reflect an amount less than the 2018 projected amount of \$1,748,263.

The majority of revenues for the Solid Waste Fund are derived from a one-cent sales tax dedicated to the collection and disposal of solid waste in the Parish. This revenue is generated on a percentage of taxable sales and is subject to the general economic conditions in East Feliciana Parish. In 2019, \$1,665,000 is budgeted.

Other revenues include immaterial interest income as well as debt service repayment in the annual amount of \$50,000 from the Road & Bridge Fund. If continued payments are made, the balance of the debt owed will be paid in full in 21 years.

### **Expenditures**

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Salaries and related benefits are *approved* for 4 full-time employees of the Department of Public Works and 50% of the Assistant Director of Public Works, including overtime as needed.

The 2019 *approved* budget includes regular office supplies and maintenance of the Parish-owned trash trucks. The Solid Waste Fund also includes the fund's proper cost share of general liability and workers compensation insurance that had been previously paid from the General Fund.

Major expenditures in the fund are for waste collection and disposal, which is budgeted at \$1,365,000. This amount includes the garbage collection contract in the amount of \$1,265,000 as well as contracted tree removal services and wood chipping services at the vegetative waste site estimated in the amount of \$100,000. The total *approved* expenses have been budgeted at \$1,651,920.



	CURRENT YEAR					UPCOMING YEAR		
	Original Budget	Amended Budget	Actual YTD as of 8/31/2018	Estimated Remaining For Year	Projected Actual at Year End	% Change Amend Budg vs Proj Actual	FINAL 2019	% Change Proj Actual vs Fin Budg
<b>REVENUES</b>								
4120 Sales & Use Tax	1,555,000	1,655,000	1,110,293	555,146	1,665,439	0.63%	1,665,000	-0.03%
4610 Interest Income	5,000	30,000	22,600	10,224	32,824	9.41%	15,000	-54.30%
4855 Transfer In - Road & Bridge Fund	50,000	50,000	0	50,000	50,000	0.00%	50,000	0.00%
<b>TOTAL REVENUES</b>	<b>1,610,000</b>	<b>1,735,000</b>	<b>1,132,893</b>	<b>615,370</b>	<b>1,748,263</b>	<b>0.76%</b>	<b>1,730,000</b>	<b>-1.04%</b>
<b>EXPENSES</b>								
5100 Salaries	137,870	164,870	93,166	71,635	164,801	-0.04%	166,100	0.79%
5200 Benefits	27,570	27,570	20,843	6,973	27,816	0.89%	39,220	41.00%
5300 Office Expenses	1,000	4,500	3,064	1,532	4,597	2.15%	4,500	-2.10%
5400 Waste Collection	1,302,220	1,365,720	910,689	455,345	1,366,034	0.02%	1,365,000	-0.08%
5500 Vehicle/Equipment Expenses	9,000	27,000	18,249	9,124	27,373	1.38%	25,000	-8.67%
5600 Insurance	5,000	55,000	25,742	29,151	54,892	-0.20%	52,100	-5.09%
<b>TOTAL EXPENSES</b>	<b>1,482,660</b>	<b>1,644,660</b>	<b>1,071,754</b>	<b>573,760</b>	<b>1,645,514</b>	<b>0.05%</b>	<b>1,651,920</b>	<b>0.39%</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>127,340</b>	<b>90,340</b>	<b>61,139</b>	<b>41,610</b>	<b>102,749</b>		<b>78,080</b>	
<b>FUND BALANCE, 1/1</b>	<b>4,400,953</b>	<b>4,400,953</b>	<b>4,400,953</b>	<b>4,462,092</b>	<b>4,400,953</b>		<b>4,503,702</b>	
<b>FUND BALANCE, 12/31</b>	<b>4,528,293</b>	<b>4,491,293</b>	<b>4,462,092</b>	<b>4,503,702</b>	<b>4,503,702</b>		<b>4,581,782</b>	



**EAST FELICIANA PARISH  
POLICE JURY  
BUDGET ORDINANCE**

AN ORDINANCE ADOPTING AN OPERATIONS BUDGET OF REVENUE AND EXPENDITURES FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2019, AND ENDING DECEMBER 31, 2019, SUBMITTED BY THE PARISH MANAGER/TREASURER.

BE IT ORDAINED by the Police Jury of the Parish of East Feliciana that:

- Section 1: The attached detailed estimate of revenues for the year beginning January 1, 2019, and ending December 31, 2019, being the same hereby adopted to serve as an operating budget of the revenues of the Parish during the same period.
- Section 2: The attached detailed estimate of expenditures for the year beginning January 1, 2019, and ending December 31, 2019, being the same hereby adopted to serve as an operating budget of expenditures of the Parish during said period.
- Section 3: The adoption of this operational budget of expenditures being the same is hereby declared to operate as an appropriation of the amount therein set forth within the terms of the budget classifications.
- Section 4: Amounts are available for expenditures only to the extent included within the 2019 budget or 5% excess of the budget amount upon approval of the Parish Manager/Treasurer.
- Section 5: In accordance with L.R.S. 39:1305, authority is granted to the Parish Manager/Treasurer to make changes within various budget classifications without the approval by the Police Jury, and the authority to appropriate revenues and expenditures is reserved solely by the Police Jury.

Passed and adopted at Clinton, Louisiana on this 18th day of December, 2018.