



Jackson Parish Police Jury



2020 ANNUAL BUDGET

ADOPTED
December 9, 2019

2020 ANNUAL BUDGET
JACKSON PARISH, LOUISIANA



JACKSON PARISH POLICE JURY

Todd Culpepper
District #1

Eddie Langston
District #2

Amy Magee
District #3

John McCarty
District #4
**2019 President*

Tarneshala “Niki” Cowans
District #5

Regina Rowe
District #6

Lynn Treadway
District #7



**JACKSON PARISH POLICE JURY
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JACKSON PARISH POLICE JURY

Courthouse

500 East Court Street, Room 301
Jonesboro, Louisiana 71251-3446

Phone: (318) 259-2361

Fax: (318) 259-5660

www.jacksonparishpolicejury.org



December 9, 2019

MEMBERS

2020 BUDGET MESSAGE

DISTRICT 1
TODD CULPEPPER
P.O. BOX 323
QUITMAN, LA 71268
(318) 243-1084

To the Citizens of Jackson Parish:

In accordance with the Louisiana Local Government Budget Act (LGBA) R.S. 39:1301 – 1315, Louisiana State Laws and the Governmental Accounting Standards Boards directives, the 2020 Operating and Capital Budget for Jackson Parish is herein presented.

The condition of the national, state, and local economy was considered by the Parish's elected and appointed officials when setting the 2020 budget. We have many industries that perform work locally in Jackson Parish and are major employers of the Parish's workforce. These important industries include, but are not limited to, energy companies, oil and gas pipelines, corrugated paper manufacturing, government, construction, banking, insurance, financial services, and retail trade.

Jackson Parish is in an elite group of governments in the United States in terms of financial stability. The greatest benefit of having a healthy reserve of funds is that our taxpaying citizens will save money on financing infrastructure projects and maintaining assets. One of the key factors that commits to strong credit ratings is our commitment to build and maintain a strong financial reserve.

2019 was characterized by numerous capital projects resulting in extended life of our current assets as well as providing new infrastructure to improve the quality of life for our parish residents and visitors. These projects included new construction of roads, an ADA compliant handicapped parking lot for the Courthouse, capital equipment purchases to ensure department efficiencies, and replacing the chiller, boiler, and pumps in the courthouse. 2020 will continue to see investment and expansion in our parish infrastructure and assets.

The Police Jury Finance Committee in coordination with the Secretary-Treasurer prepared the Budget with input from all Department Heads and Police Jurors. Once

DISTRICT 2
EDDIE LANGSTON
770 TAYLOR ROAD
JONESBORO, LA 71251
(318) 475-1240

DISTRICT 3
AMY MAGEE
2332 WALKER ROAD
JONESBORO, LA 71251
(318) 235-0002

DISTRICT 4
JOHN MCCARTY
2766 HWY 155
QUITMAN, LA 71268
(318) 475-1251

DISTRICT 5
TARNESHALA COWANS
598 BEECH SPRINGS RD
JONESBORO, LA 71251
(318) 480-9095

DISTRICT 6
REGINA ROWE
159 HUGHES ROAD
JONESBORO, LA 71251
(318) 243-1168

DISTRICT 7
LYNN TREADWAY
505 FIFTH STREET
JONESBORO, LA 71251
(318) 680-8510

prepared, the Finance Committee presents the Budget to the Police Jury, who adopts the Budget with any changes in a time frame outlined by the LGBA. Once adopted, the Secretary-Treasurer and Department Heads are responsible for the execution and supervision of the Budget. The Secretary-Treasurer meets with the Finance Committee throughout the year to review compliance with the Budget and to address any revenue or expenditure traits that may exceed Budget forecasts.

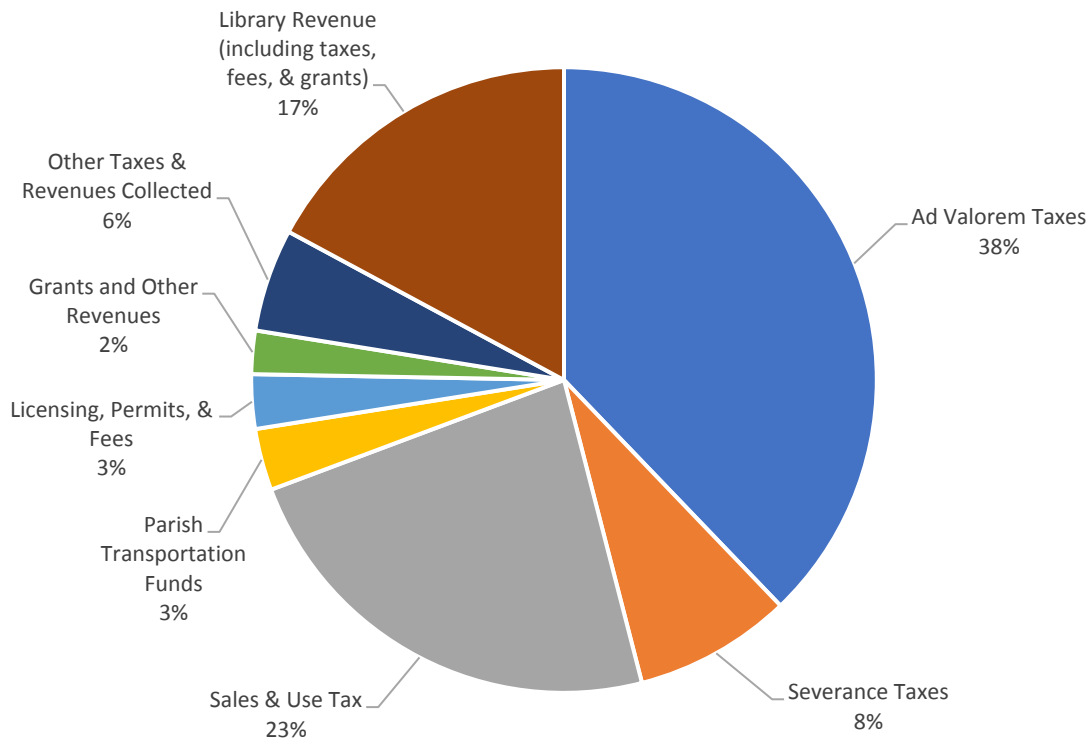
The 2020 Budget has been prepared to maintain all individual funds with a positive Fund Balance as of December 31, 2020. Each line of revenue and expenditure is identified for your review.

The Operating Budget is based on conservative estimates while the Capital Budget is an aggressive budget with funding primarily provided by revenue received in prior years as well as current grants.

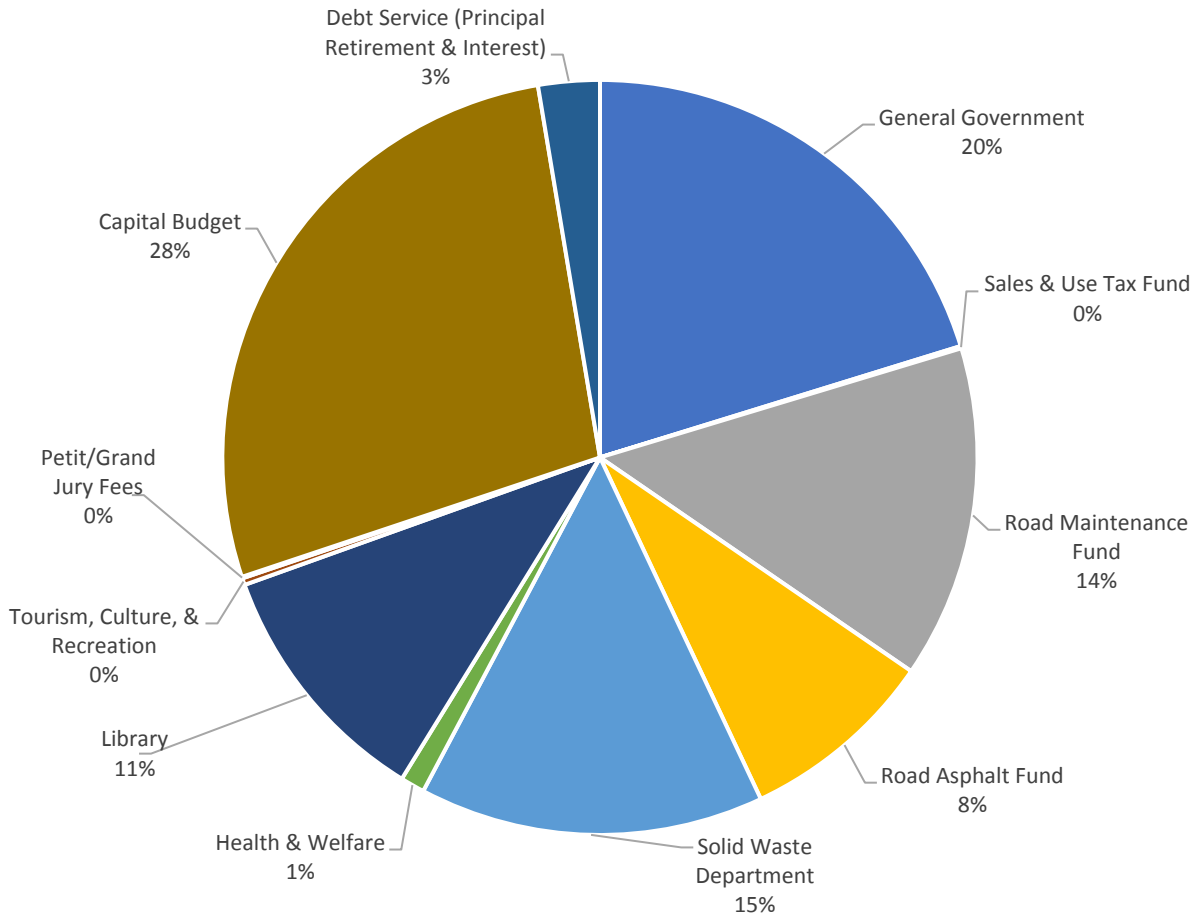
**OPERATING AND CAPITAL BUDGET
Year 2019 compared to Year 2020**

OPERATING BUDGET	2019 Final Amended Budget	2020 Adopted Budget	2020 Budget Increase/(Decrease)
General	\$2,397,543	\$2,506,001	\$108,458
Special Revenue	5,675,177	6,148,744	473,567
TOTAL OPERATING BUDGET	\$8,072,720	\$8,654,745	\$582,025
DEBT SERVICE BUDGET	\$319,685	\$325,990	\$6,305
CAPITAL BUDGET	\$2,702,516	\$3,404,962	\$702,445
GRAND TOTAL	\$11,094,921	\$12,385,697	\$1,290,776

2020 Consolidated Budgeted Revenues:



2020 Consolidated Budgeted Expenses:



Major capital construction projects are as follows (approx. values):

- 2020 Major Road Construction Program \$1,350,000
- Construction of two Solid Waste model bin sites \$650,000
- Industrial Drive building repairs, equipment, & supplies \$260,000
- Technology upgrades and improvements \$203,000
- Vehicle and equipment purchases \$110,000
- Replacing Air Handling Units #1 and #2 in the Courthouse \$105,000
- New building/storage shed construction \$100,000
- Infrastructure repairs and improvements \$72,000
- *Library Capital Projects* \$555,000

Total Major Construction Projects: \$3,405,000

The Parish’s largest source of revenues are sales and ad valorem tax collections in addition to federal and state grants for specific projects.

The Budget is a responsible approach to address the needs of the Parish through the stability of providing vital governmental services with an aggressive plan to address the growing infrastructure and capital improvement needs for our community.

Ordinance No. 02-1209-2019
2020 CONSOLIDATED BUDGET
AS ADOPTED DECEMBER 9, 2019

Jackson Parish Police Jury 2020 Consolidated Budget Adoption Date: December 9, 2019	2019 Projected Year Total	2020 Proposed Budget	% Change Projected 2019 Actual vs. Proposed 2020 Budget
<u>CONSOLIDATED REVENUE</u>			
Taxes Collected:			
Ad Valorem	\$3,170,913	\$3,128,903	-1%
Sales & Use	1,898,737	1,928,000	2%
Severance Taxes	642,950	675,000	5%
Other Taxes & Revenues Collected	100,466	99,800	-1%
Inter-Governmental Revenue:			
State Revenue Sharing	\$62,850	\$62,265	-1%
Parish Transportation Funds	258,440	264,000	2%
State Aid Grants	375,373	47,775	-87%
Federal Grants	94,087	56,747	-40%
Other State Revenues & Reimbursements	80,832	80,845	0%
Other Revenue:			
Licensing, Permits, & Fees	\$190,823	\$189,216	-1%
Fees for Services	26,334	26,400	0%
Coroner's Fees	16,865	16,750	-1%
Library Revenue <i>(including taxes, fees, & grants)</i>	1,627,500	1,417,500	-13%
Sale of Recycle	71,052	48,000	-32%
Other Income (Interest, Refunds, Scrap, Etc.)	366,938	230,090	-37%
TOTAL REVENUE	\$8,984,160	\$8,271,291	-8%
<u>CONSOLIDATED EXPENSES</u>			
General Government:			
Legislative	\$(157,340)	\$(231,882)	47%
Judicial:			
Judicial - District Attorney	(126,758)	(126,647)	0%
Judicial - Clerk of Court	(10,094)	(14,310)	42%
Judicial - Justices of the Peace and Constables	(28,977)	(30,336)	5%
Elections - Registrar of Voters	(23,951)	(27,821)	16%
Public Safety - Sheriff	(696,606)	(710,380)	2%
Homeland Security - OEP	(33,222)	(33,277)	0%
Coroner's Office	(93,759)	(98,474)	5%
Parish Promotion - LSU Ag/County Agent	(5,274)	(5,483)	4%
General Administration & Finance	(389,388)	(492,422)	26%
Building & Grounds Maintenance	(655,921)	(559,292)	-15%
Grants/Inter-Governmental	(86,310)	(85,525)	-1%
Appropriations & Services Provided	(89,944)	(90,153)	0%
Special Revenue Funds:			
Sales & Use Tax Fund	\$(11,529)	\$(12,000)	4%
Road Maintenance Fund	(1,676,040)	(1,764,737)	5%
Road Asphalt Fund	(872,601)	(1,042,584)	19%
Solid Waste Department	(1,735,624)	(1,828,228)	5%
Health & Welfare	(111,092)	(128,695)	16%

Library	(1,248,500)	(1,328,500)	6%
Tourism, Culture, & Recreation	(15,363)	(36,000)	134%
Petit/Grand Jury Fees	(4,429)	(8,000)	81%
TOTAL OPERATING EXPENSES	\$(8,072,720)	\$(8,654,745)	7%
Capital Funds:			
State Grants Fund	\$(326,958)	\$ -	-100%
Federal Grants Fund	(37,876)	(30,556)	-19%
Current Year Road Program	(1,051,626)	(1,356,205)	29%
Capital Projects & Improvements	(1,279,557)	(1,463,200)	14%
Library Capital Projects	(6,500)	(555,000)	8438%
Livestock Pavilion	-0-	-0-	0%
Statutory Reserve	-0-	-0-	0%
Landfill Closure Fund	-0-	-0-	0%
TOTAL CAPITAL EXPENSES	\$(2,702,516)	\$(3,404,962)	26%
Debt Service Funds:			
TOTAL DEBT SERVICE (Principal Retirement & Interest)	\$(319,685)	\$(325,990)	2%
TOTAL EXPENSES	\$(11,094,921)	\$(12,385,697)	12%
OTHER FINANCING SOURCES (USES)			
Transfers In	\$-0-	\$-0-	0%
Transfers Out	-0-	-0-	0%
TOTAL OTHER FINANCING SOURCES	\$-0-	\$-0-	0%
FUND BALANCES - BEGINNING	\$15,647,793	\$13,537,032	
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	\$(2,110,761)	\$(4,114,406)	95%
FUND BALANCES - ENDING	\$13,537,032	\$9,422,626	

*December 9, 2019
Jonesboro, Louisiana
www.jacksonparishpolicejury.org*

The Jackson Parish Police Jury met in regular session on Monday, December 9, 2019 at 5:30 PM in the Dr. Charles H. Garrett Community Center, 182 Industrial Drive, Jonesboro, Louisiana. Members Present: Mr. Todd Culpepper, Mr. Eddie Langston, Ms. Amy Magee, Mr. John McCarty, Ms. Niki Cowans, Ms. Regina Rowe, and Mr. Lynn Treadway. Absent: none. Also present: Darrell Avery, Assistant District Attorney.

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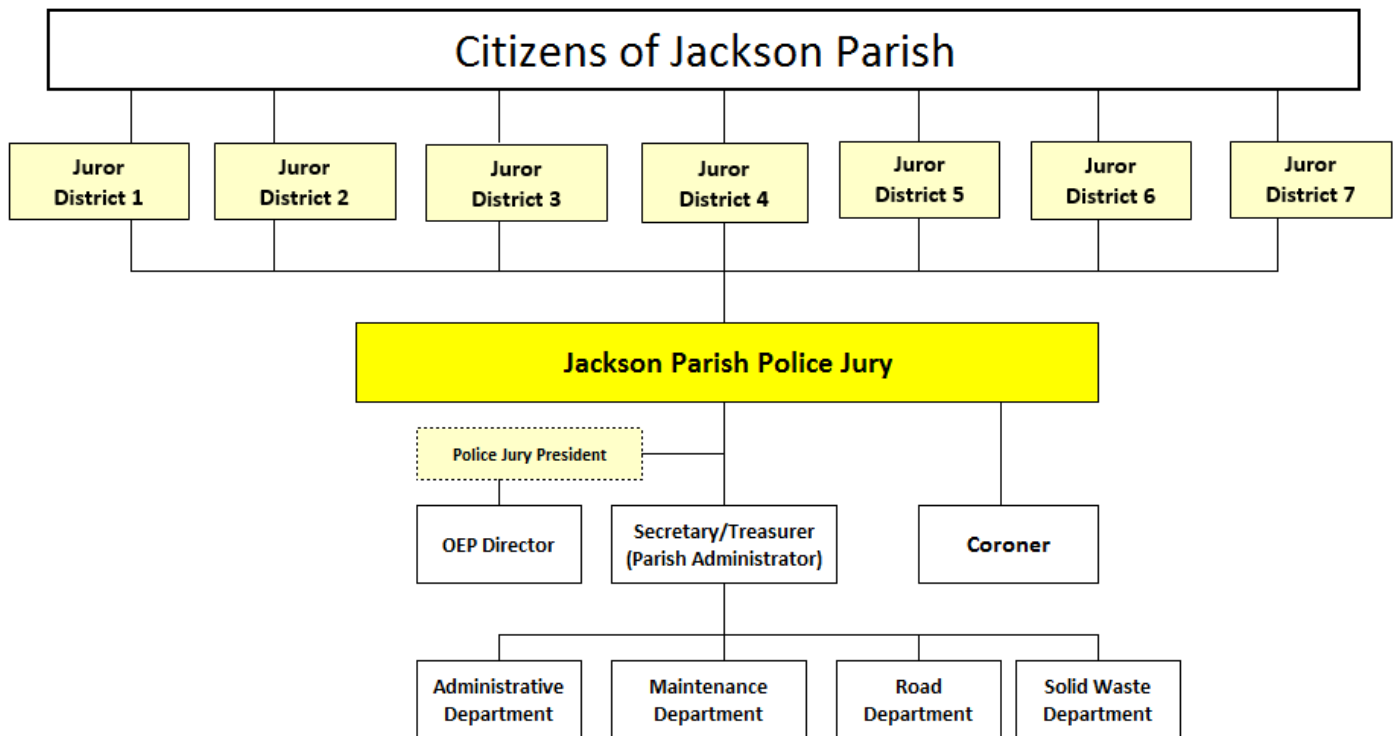
Motion Ms. Cowans, seconded Mr. Culpepper to adopt Ordinance 02-1209-2019: operating budgets of revenue and expenditures for the fiscal year beginning January 1, 2020 and ending December 31, 2020 for General Fund, Special Revenue Funds, Debt Service Fund, and Capital Projects Funds. Motion carried by unanimous vote.

This Ordinance was adopted this 9th day of December, 2019.



ORGANIZATIONAL SECTION

Jackson Parish Police Jury Organization Chart



2019 Organization Headcount

Job Classification	Administration Department	Maintenance Department	Road Department	Solid Waste Department	Health Unit	Elected Officials
General Laborer	0	2	3	3	2	0
Heath Unit CNA	0	0	0	0	1	0
Operator I	0	0	3	6	0	0
Operator II	0	0	3	2	0	0
Specialty Equipment Operator	0	0	2	2	0	0
Mechanic	0	0	2	1	0	0
Administrative Clerk	2	0	1	1	2	0
Supervisor	0	1	1	1	0	0
Superintendent	1	0	1	1	0	0
Elected Officials	0	0	0	0	0	
<i>Police Jurors</i>						7
<i>Coroner & Deputies</i>						3
<i>OEP Director</i>						1
<i>District Attorney & ADA</i>						2
<i>Registrar of Voters & Assistant</i>						2
<i>Justices of the Peace</i>						5
<i>Constables</i>						5
Total Headcount	3	3	16	17	5	25

Jackson Parish Police Jury

The Jackson Parish Police Jury was established in 1912 by the state of Louisiana and is the legislative and executive government of the parish. The members are called Jurors and are elected by the voters every four years. Each year they appoint a president as their chairman to preside over their meetings. The current term is a board of seven (7) members representing each of the seven (7) districts of the parish elected in 2016 through 2019.

The legislative functions include enacting a code of ordinances and resolutions as well as establishing programs and policies for the parish system. As an executive body, they approve the annual budget and financial spending, negotiate contracts, oversee the maintenance and construction of parish roads, maintain a solid waste collection and transfer program, and generally direct the activities and functions under its jurisdiction.

The Police Jury has a staff of approximately 45 employees under the departments of Administration, Health Unit, Maintenance, Road, and Solid Waste.

2019 OFFICERS:

President: Mr. John McCarty (District 4)
Vice President: Ms. Amy Magee (District 3)

Regular Jackson Parish Police Jury meetings are held on the second Monday of each month at 5:30 PM at the Dr. Charles H. Garrett Community Center 182 Industrial Drive, Jonesboro, LA 71251.

Budget Preparation and Adoption Process

The Parish reviewed the proposed budget items for all departments and funds according to the following schedule:

- 10/1/2019 Internal budget reviews by department heads
- 10/30/2019 Finance Committee: Initial review of departmental requests
- 11/21/2019 Finance Committee: Second review of departmental requests
- 11/12/2019 Regular Meeting: Authorized Secretary-Treasurer to publish budget availability and public hearing
- 11/28/2019 Public Notice: Publication of 2020 Notice of Public Hearing in Official Journal
- 12/2/2019 Police Jury Business Session: Review of all budget assumptions and requests
- 12/9/2019 Public Hearing: Hearing to receive comments on 2019 budget amendments and 2020 consolidated budget
- 12/9/2019 Adoption of Ordinance 02-1209-2019 Consolidated 2020 Budget
- 12/26/2019 Public Notice: Notice of availability of adopted 2020 Consolidated Budget

2019 Finance Committee

Mr. John McCarty, Chairman
Mr. Todd Culpepper
Ms. Regina Rowe



FINANCIAL SECTION

GENERAL FUND

Summary Overview

The General Fund is always considered a major fund of the Parish. The other major funds of the Parish are determined by identifying any fund whose revenues or expenditures, excluding other financing sources and uses, constitute more than 10% of the revenues or expenditures of the appropriated budget. Specifics concerning the major funds are as follows:

The General Fund is used to account for all financial resources except those required to be accounted for in another fund. Revenues derived by the General Fund are budgeted to be \$2,004,000. Operating expenditures are budgeted at \$2,388,848 for the Year 2020. Transfers out to other funds total \$1,383,000 and appropriations to other agencies total \$90,000.

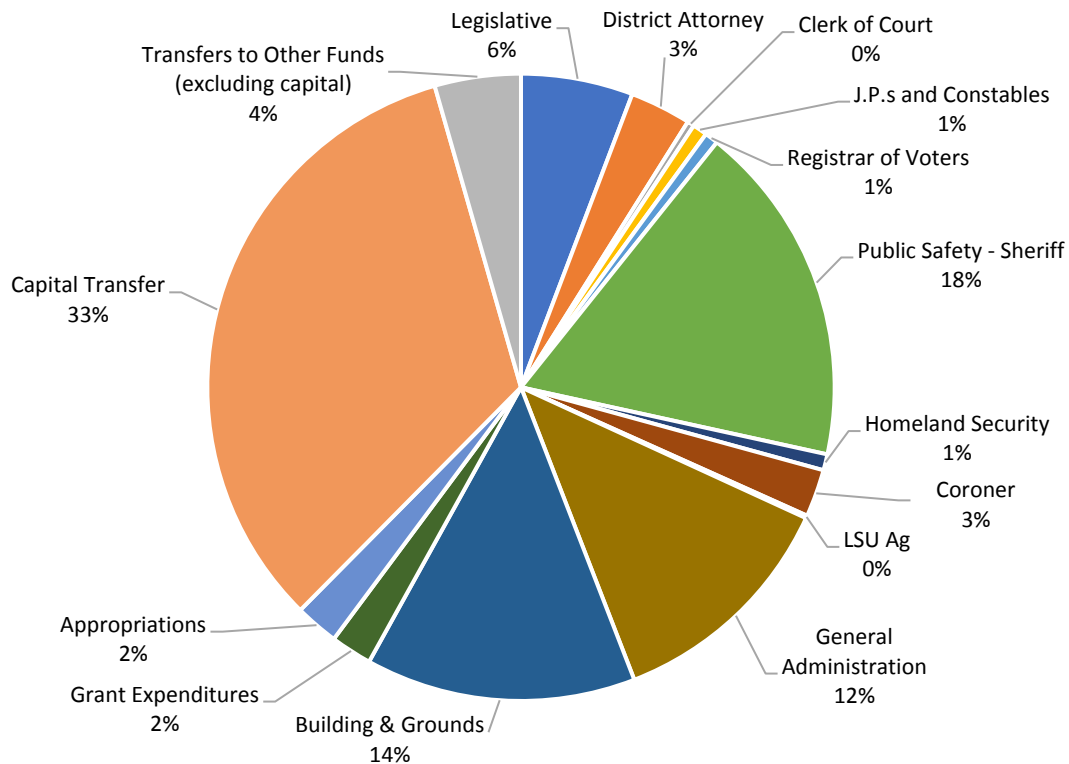
The General Fund will continue to be funded primarily through our Ad Valorem and other taxes with a General Fund Ad Valorem millage rate of 4.87. Along with rising costs to provide services, the cost of unfunded legislated mandates has continued to rise.

Funding for the housing and medical care of parish prisoners is provided by the General Fund in the amount of \$605,000.

The General Fund will be the primary funding source for \$1.205 million of the planned capital projects for 2020 including the construction of two solid waste model bin sites.

Fiscal Recommendation – continued monitoring of revenues derived from Ad Valorem and other taxes and fees as well as conservative management and increasing efficiencies in operations. The Parish should also assess services provided to the citizens for potential revenue sources.

2020 General Fund Budgeted Expenses by Department:



Department Descriptions

LEGISLATIVE

The Jackson Parish Police Jury consists of 7 members who are elected from a single member district. The Police Jury serves as the legislative and policy making body of the Parish. Their functions include, but are not limited to, enacting ordinances, levying and collecting taxes, special assessments, service charges, license charges, fees and other revenues, borrowing money in such manner and subject to such limitations as may be provided by law.

JUDICIAL: DISTRICT ATTORNEY

The District Attorney (or Assistant District Attorney) of the Second Judicial District shall serve as the Parish Attorney to the parish governing authority and all parish departments, offices, and agencies. The Parish provides office space for the District Attorney's office and is mandated by state law to pay a portion of the District Attorney's and Assistant District Attorney's salaries.

JUDICIAL: CLERK OF COURT

The Parish is mandated by state law to provide and pay the expense of offices, furniture, and equipment needed by the Clerk and recorders of the parish for the proper conduct of their office.

JUDICIAL: JUSTICES OF THE PEACE AND CONSTABLES

The five Justices of the Peace and five Constables are elected officials from districts within Jackson Parish. Jackson Parish provides an annual salary of \$2,400 per Justice and Constable. Minimum funding is provided for travel.

ELECTIONS: REGISTRAR OF VOTERS

The Parish is mandated by state law to provide office space and pay for a designated portion of the annual salary of the Registrar of Voters, a portion of the salaries of chief deputies and confidential assistants, all necessary equipment, supplies, and other expenses for the Registrar of Voters.

PUBLIC SAFETY: SHERIFF

The Parish provides office space for the Jackson Parish Sheriff's Office in addition to paying Jackson Parish Correctional Center, Richland Parish Sheriff's Office, Madison Parish Correctional Center, and Green Oaks Juvenile Detention Center to house and provide medical needs to adults and juveniles that are ordered by the court to be placed there from Jackson Parish.

HOMELAND SECURITY: Office of Emergency Preparedness (OEP)

The Jackson Parish Office of Homeland Security serves the citizens of the Parish through effective planning for natural and man-made disasters. The goal is to save lives and to protect property through the coordination of an integrated emergency management system with all emergency response organizations, support services and volunteers. The salary for the OEP Director is funded 100% by the EMPG grant. Additional office supplies and expenses are funded by the Parish. Administrative support is provided by the Administration Department.

CORONER

The Parish is mandated by state law to pay fees for services performed such as conducting investigations, performing autopsies, appearing in court, and performing laboratory tests. The Parish also provides an office space with supplies and equipment in addition to a van and for transportation. The salary of the Coroner and deputies is funded by the General Fund.

PARISH PROMOTION: LSU AG – COUNTY AGENT

Jackson Parish subsidizes the salaries of state employees of the Louisiana Cooperative Extension Service assigned to the Parish. Funding is also provided for the costs associated with housing, operating, and maintaining an office. The LSU Ag Center provides extension programs within Jackson Parish which include Nutrition and Health, Character Education, Natural Resources, and 4-H Youth Development and Horticulture.

GENERAL ADMINISTRATION & FINANCE

This department is used to account for general governmental revenues and expenditures in accordance with General Accepted Accounting Principles required by the Governmental Accounting Standards Board (GASB), the Louisiana Legislative Auditor, as well as all other applicable State and Federal Laws. Charges for various miscellaneous expenses, include but are not limited to, select administrative salaries, utilities and maintenance to various public buildings, insurance coverage, and related office supplies. The Administration Department's mission is to maintain a positive environment to empower the employees to be effective, efficient, and accountable for their job responsibilities in order to ensure the citizens of Jackson Parish that their public funds are maintained in strict compliance with General Accepted Accounting Principles.

The Administrative Department also reviews and issues various permits including, but not limited to building, flood, liquor, and cell towers.

BUILDINGS & GROUNDS MAINTENANCE

The Maintenance Department is responsible for the maintenance and repairs of all parish-owned properties and grounds including the Jackson Parish Courthouse, Dr. Charles H. Garrett Community Center, Industrial Drive Office, Veteran's Park, Blake Building, Fain Building, and Cooper Street storage.

GRANTS/INTER-GOVERNMENTAL

Grants and Inter-Governmental is used to account for general grant expenditures and designated allocations.

APPROPRIATIONS & SERVICES PROVIDED

Appropriations are funds issued to other entities and non-profit organizations in order to provide the citizens of Jackson Parish with additional services and benefits. All appropriations are monitored and adhere to an established Cooperative Endeavor Agreement.

		2018	2019				2020			
Account	Account Name	Actual Year Total	Original Adopted Budget	Amended Budget	Budget Amendments Increase (+) Decrease (-)	Projected Year Total	Proposed Budget	% Change Projected 2019 Actual vs. Proposed 2020 Budget	\$\$ Change Projected 2019 Actual vs. Proposed 2020 Budget	
GENERAL FUND										
REVENUES - General Fund										
Taxes Collected										
001-3-111-00000	General: Ad Valorem Tax	\$ 1,062,984	\$ 970,000	\$ 1,000,000	\$ 30,000	\$ 1,000,000	\$ 986,261.62	-1.4%	\$ (13,738)	
001-3-351-00000	General: Severance Tax - General	\$ 230,539	\$ 180,000	\$ 97,616	\$ (82,384)	\$ 97,616	\$ 160,000.00	63.9%	\$ 62,384	
001-3-351-01000	General: Severance Tax - Timber	\$ 456,498	\$ 400,000	\$ 545,334	\$ 145,334	\$ 545,334	\$ 515,000.00	-5.6%	\$ (30,334)	
001-3-143-00000	General: Alcohol Beverage Tax	\$ 7,272	\$ 8,000	\$ 2,872	\$ (5,128)	\$ 2,872	\$ 2,800.00	-2.5%	\$ (72)	
001-3-185-00000	General: Insurance Premium Tax	\$ 88,850	\$ 86,000	\$ 93,076	\$ 7,076	\$ 93,076	\$ 92,500.00	-0.6%	\$ (576)	
001-3-200-00000	General: Franchise Fees Tax	\$ 3,234	\$ 3,000	\$ 2,816	\$ (184)	\$ 2,816	\$ 2,800.00	-0.6%	\$ (16)	
Inter-Governmental Revenues										
001-3-330-00000	General: State Revenue Sharing	\$ 21,164	\$ 21,000	\$ 21,363	\$ 363	\$ 21,363	\$ 21,000.00	-1.7%	\$ (363)	
001-3-112-00000	General: Payment in Lieu of Prop Ta	\$ 1,574	\$ 1,500	\$ 1,585	\$ 85	\$ 1,585	\$ 1,575.00	-0.6%	\$ (10)	
001-3-310-00000	General: Justice/Constable Reimb.	\$ 12,000	\$ 12,000	\$ 11,837	\$ (163)	\$ 11,837	\$ 12,000.00	1.4%	\$ 163	
001-3-221-00000	General: Fire Insurance Rebate (2%)	\$ 64,534	\$ 65,000	\$ 65,670	\$ 670	\$ 65,670	\$ 65,000.00	-1.0%	\$ (670)	
001-3-645-00000	General: Emergency Medical Clearing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 525.00	100.0%	\$ 525	
001-3-331-00000	General: LGAP Grant	\$ -	\$ -	\$ 20,640	\$ 20,640	\$ 20,640	\$ 20,000.00	-3.1%	\$ (640)	
016-3-340-00000	EMPG - GOHSEP - STATE OF LA	\$ (1,944)	\$ 26,225	\$ 26,225	\$ -	\$ 26,225	\$ 26,191.00	-0.1%	\$ (34)	
Licensing, Permits, & Fees										
001-3-800-00000	General: UCC Building Code Permits	\$ 4,725	\$ 4,500	\$ 4,675	\$ 175	\$ 4,675	\$ 4,825.00	3.2%	\$ 150	
001-3-300-20000	General: Flood Permits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500.00	100.0%	\$ 500	
001-3-211-00000	General: Alcohol License/Permit Fee	\$ 2,412	\$ 2,232	\$ 2,275	\$ 43	\$ 2,275	\$ 1,641.00	-27.9%	\$ (634)	
001-3-215-00000	General: Telecommunication Permit	\$ -	\$ -	\$ 600	\$ 600	\$ 600	\$ -	-100.0%	\$ (600)	
017-3-100-10000	Coroner's Municipal Fees	\$ 23,344	\$ 15,600	\$ 15,740	\$ 140	\$ 15,740	\$ 15,750.00	0.1%	\$ 10	
017-3-100-20000	Coroner's Fees	\$ 655	\$ 600	\$ 1,125	\$ 525	\$ 1,125	\$ 1,000.00	-11.1%	\$ (125)	
001-3-510-00000	General: Library Accounting & Payro	\$ 18,000	\$ 18,000	\$ 18,000	\$ -	\$ 18,000	\$ 18,000.00	0.0%	\$ -	
012-3-200-00000	SHERIFF - COURT FEES / FINES	\$ 10,482	\$ 12,000	\$ 8,334	\$ (3,667)	\$ 8,334	\$ 8,400.00	0.8%	\$ 67	
Other Revenue										
001-3-611-00000	General: Interest	\$ 27,124	\$ 23,400	\$ 47,994	\$ 24,594	\$ 47,994	\$ 33,000.00	-31.2%	\$ (14,994)	
001-3-500-00000	General: Comm. Center Rental Fees	\$ 9,820	\$ 9,600	\$ 12,605	\$ 3,005	\$ 12,605	\$ 12,250.00	-2.8%	\$ (355)	
001-3-621-00000	General: Fain Building Rental Fees	\$ 4,654	\$ 4,200	\$ 4,550	\$ 350	\$ 4,550	\$ 1,200.00	-73.6%	\$ (3,350)	
001-3-653-00000	General: Damage Claims Refunds	\$ -	\$ -	\$ 95,116	\$ 95,116	\$ 95,116	\$ -	-100.0%	\$ (95,116)	
001-3-641-01000	General: Sale of Surplus/Salvage	\$ 954	\$ 250	\$ -	\$ (250)	\$ -	\$ 500.00	100.0%	\$ 500	
001-3-651-00000	General: Miscellaneous Revenue	\$ 1,877	\$ 1,000	\$ 1,530	\$ 530	\$ 1,530	\$ 1,200.00	-21.6%	\$ (330)	

		2018	2019				2020		
Account	Account Name	Actual Year Total	Original Adopted Budget	Amended Budget	Budget Amendments Increase (+) Decrease (-)	Projected Year Total	Proposed Budget	% Change Projected 2019 Actual vs. Proposed 2020 Budget	\$\$ Change Projected 2019 Actual vs. Proposed 2020 Budget
GENERAL FUND									
EXPENSES - General Fund									
Legislative									
Personnel									
001-4-111-01100	Jury: Salary	\$ (101,928)	\$ (102,600)	\$ (102,600)	\$ -	\$ (102,600)	\$ (102,600.00)	0.0%	\$ -
001-4-111-06200	Jury: Medicare & FICA	\$ (7,798)	\$ (7,849)	\$ (7,849)	\$ 0	\$ (7,849)	\$ (7,848.90)	0.0%	\$ 0
001-4-111-06100	Jury: Travel & Conferences	\$ (9,425)	\$ (11,000)	\$ (9,183)	\$ (1,817)	\$ (9,183)	\$ (8,800.00)	-4.2%	\$ 383
001-4-111-09000	Jury: Dues & Memberships	\$ (8,750)	\$ (8,700)	\$ (8,250)	\$ (450)	\$ (8,250)	\$ (8,250.00)	0.0%	\$ -
(NEW)	Jury: General Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (12,483.00)	100.0%	\$ (12,483)
General Operating Expenses									
001-4-111-03200	Jury: Supplies	\$ (13,940)	\$ (13,100)	\$ (3,073)	\$ (10,027)	\$ (3,073)	\$ (4,250.00)	38.3%	\$ (1,177)
001-4-111-03300	Jury: Special Events	\$ (8,736)	\$ (18,400)	\$ (9,495)	\$ (8,905)	\$ (9,495)	\$ (58,950.00)	520.8%	\$ (49,455)
Outside Services									
001-4-111-07000	Jury: Legal Fees	\$ (25,924)	\$ (24,000)	\$ (8,689)	\$ (15,311)	\$ (8,689)	\$ (20,000.00)	130.2%	\$ (11,311)
001-4-111-08000	Jury: Publications	\$ (8,484)	\$ (9,500)	\$ (8,201)	\$ (1,299)	\$ (8,201)	\$ (8,700.00)	6.1%	\$ (499)
Total Legislative Expenses		\$ (184,985)	\$ (195,149)	\$ (157,340)	\$ (37,809)	\$ (157,340)	\$ (231,882)	47.4%	\$ (74,542)
Judicial - District Attorney									
Personnel									
001-4-123-01100	District Attorney: Salary	\$ (10,900)	\$ (13,700)	\$ (13,700)	\$ -	\$ (13,700)	\$ (13,699.92)	0.0%	\$ -
001-4-123-06200	District Attorney: Medicare & FICA	\$ (158)	\$ (199)	\$ (199)	\$ (0)	\$ (199)	\$ (198.65)	0.0%	\$ (0)
001-4-123-06300	District Attorney: Retirement	\$ (99)	\$ (171)	\$ (360)	\$ 188	\$ (360)	\$ (548.00)	52.4%	\$ (188)
General Operating Expenses									
001-4-123-03500	District Attorney: Office Expense	\$ (112,000)	\$ (112,000)	\$ (112,000)	\$ -	\$ (112,000)	\$ (112,000.00)	0.0%	\$ -
001-4-121-03500	Court: Office Expense	\$ (265)	\$ (225)	\$ (500)	\$ 275	\$ (500)	\$ (200.00)	-60.0%	\$ 300
Total Judicial - District Attorney Expenses		\$ (123,422)	\$ (126,295)	\$ (126,758)	\$ 463	\$ (126,758)	\$ (126,647)	-0.1%	\$ 112
Judicial - Clerk of Court									
Facility									
001-4-124-03500	Clerk of Court: Office Expense	\$ (7,701)	\$ (6,000)	\$ (3,596)	\$ (2,404)	\$ (3,596)	\$ (7,410.00)	106.1%	\$ (3,814)
Outside Services									
001-4-124-02100	Clerk of Court: Publications	\$ (4,651)	\$ (4,800)	\$ (4,698)	\$ (102)	\$ (4,698)	\$ (4,700.00)	0.0%	\$ (2)
Inter-Governmental									
001-4-124-05400	Clerk of Court: Court Attendance	\$ (2,040)	\$ (2,400)	\$ (1,800)	\$ (600)	\$ (1,800)	\$ (2,200.00)	22.2%	\$ (400)
Total Judicial - Clerk of Court Expenses		\$ (14,392)	\$ (13,200)	\$ (10,094)	\$ (3,106)	\$ (10,094)	\$ (14,310)	41.8%	\$ (4,216)

		2018	2019				2020			
Account	Account Name	Actual Year Total	Original Adopted Budget	Amended Budget	Budget Amendments Increase (+) Decrease (-)	Projected Year Total	Proposed Budget	% Change Projected 2019 Actual vs. Proposed 2020 Budget	\$\$ Change Projected 2019 Actual vs. Proposed 2020 Budget	
GENERAL FUND										
EXPENSES - General Fund										
Judicial - Justices of the Peace and Constables										
Personnel										
001-4-126-01100	Justice/Constable: Salary	\$ (24,200)	\$ (24,000)	\$ (23,600)	\$ (400)	\$ (23,600)	\$ (24,000.00)	1.7%	\$ (400)	
001-4-126-06200	Justice/Constable: Medicare & FICA	\$ (1,851)	\$ (1,836)	\$ (1,805)	\$ (31)	\$ (1,805)	\$ (1,836.00)	1.7%	\$ (31)	
001-4-126-06100	Justice/Constable: Travel & Supplie	\$ (4,237)	\$ (5,000)	\$ (3,572)	\$ (1,428)	\$ (3,572)	\$ (4,500.00)	26.0%	\$ (928)	
Total Judicial - Justices of the Peace and Constables Expenses		\$ (30,288)	\$ (30,836)	\$ (28,977)	\$ (1,859)	\$ (28,977)	\$ (30,336)	4.7%	\$ (1,359)	
Elections - Registrar of Voters										
Personnel										
001-4-141-01100	Registrar: Salary	\$ (13,142)	\$ (13,142)	\$ (13,142)	\$ -	\$ (13,142)	\$ (13,141.80)	0.0%	\$ -	
001-4-141-06200	Registrar: Medicare & FICA	\$ (191)	\$ (191)	\$ (191)	\$ -	\$ (191)	\$ (190.56)	0.0%	\$ 0	
001-4-141-06300	Registrar: Retirement	\$ (2,234)	\$ (2,234)	\$ (2,300)	\$ 66	\$ (2,300)	\$ (2,365.52)	2.9%	\$ (66)	
001-4-141-06100	Registrar: Travel	\$ (2,965)	\$ (1,000)	\$ (814)	\$ (186)	\$ (814)	\$ (3,000.00)	268.6%	\$ (2,186)	
001-4-141-02100	Registrar: Dues & Legal Fees	\$ (400)	\$ (400)	\$ (550)	\$ 150	\$ (550)	\$ (550.00)	0.0%	\$ -	
Facility										
001-4-141-02400	Registrar: Telephone/Internet/Netwo	\$ (219)	\$ (540)	\$ (651)	\$ 111	\$ (651)	\$ (1,173.00)	80.1%	\$ (522)	
001-4-141-03500	Registrar: Office Expense	\$ (4,024)	\$ (4,025)	\$ (6,348)	\$ 2,323	\$ (6,348)	\$ (4,400.00)	-30.7%	\$ 1,948	
General Operating Expenses										
001-4-141-04200	Registrar: Equipment	\$ -	\$ (1,000)	\$ -	\$ (1,000)	\$ -	\$ -	100.0%	\$ -	
001-4-142-00000	Election Expenses	\$ (309)	\$ (45,000)	\$ 45	\$ (45,045)	\$ 45	\$ (3,000.00)	-6806.9%	\$ (3,045)	
Total Elections - Registrar of Voters Expenses		\$ (23,484)	\$ (67,531)	\$ (23,951)	\$ (43,581)	\$ (23,951)	\$ (27,821)	16.2%	\$ (3,870)	
Public Safety - Sheriff										
Outside Services										
001-4-201-05200	Sheriff: Housing of Parish Prisoner	\$ (529,827)	\$ (540,000)	\$ (582,345)	\$ 42,345	\$ (582,345)	\$ (589,980.00)	1.3%	\$ (7,635)	
001-4-201-05210	Sheriff: Prisoner Medical Expenses	\$ (14,801)	\$ (18,000)	\$ (12,278)	\$ (5,722)	\$ (12,278)	\$ (15,000.00)	22.2%	\$ (2,722)	
001-4-201-08500	Sheriff: Courthouse Security Person	\$ (20,490)	\$ (21,600)	\$ (20,695)	\$ (905)	\$ (20,695)	\$ (20,400.00)	-1.4%	\$ 295	
Inter-Governmental										
001-4-201-05400	Sheriff: Court Attendance	\$ (3,468)	\$ (3,780)	\$ (3,338)	\$ (442)	\$ (3,338)	\$ (3,500.00)	4.9%	\$ (162)	
012-4-350-00000	AGENCY REIMBURSEMENT - OFF DUTY FEE	\$ (8,100)	\$ (9,000)	\$ (8,950)	\$ (50)	\$ (8,950)	\$ (9,000.00)	0.6%	\$ (50)	
001-4-313-05600	Sheriff: Retirement/Pension Charges	\$ (65,872)	\$ (42,000)	\$ (69,000)	\$ 27,000	\$ (69,000)	\$ (72,500.00)	5.1%	\$ (3,500)	
Total Public Safety - Sheriff Expenses		\$ (642,558)	\$ (634,380)	\$ (696,606)	\$ 62,226	\$ (696,606)	\$ (710,380)	2.0%	\$ (13,775)	

		2018	2019				2020			
Account	Account Name	Actual Year Total	Original Adopted Budget	Amended Budget	Budget Amendments Increase (+) Decrease (-)	Projected Year Total	Proposed Budget	% Change Projected 2019 Actual vs. Proposed 2020 Budget	\$\$ Change Projected 2019 Actual vs. Proposed 2020 Budget	
GENERAL FUND										
EXPENSES - General Fund										
Homeland Security - OEP										
Personnel										
016-4-310-01100	SALARY - O.E.P. DIRECTOR	\$ (19,410)	\$ (16,102)	\$ (30,182)	\$ 14,081	\$ (30,182)	\$ (26,500.04)	-12.2%	\$ 3,682	
016-4-310-06200	EMPLOYER'S SHARE - MEDICARE	\$ (1,479)	\$ (1,232)	\$ (1,462)	\$ 230	\$ (1,462)	\$ (384.25)	-73.7%	\$ 1,077	
016-4-310-06800	EMPLOYER'S SHARE - FICA	\$ -	\$ -	\$ (847)	\$ 847	\$ (847)	\$ (1,643.00)	93.9%	\$ (796)	
016-4-310-02300	CONFERENCES / WORKSHOPS	\$ (746)	\$ (2,000)	\$ -	\$ (2,000)	\$ -	\$ (1,000.00)	100.0%	\$ (1,000)	
Facility										
016-4-716-00000	O.E.P. Telephone	\$ -	\$ (600)	\$ -	\$ (600)	\$ -	\$ (900.00)	100.0%	\$ (900)	
016-4-715-00000	O.E.P. Utilities (Phone/Gas/Water)	\$ -	\$ (1,800)	\$ -	\$ (1,800)	\$ -	\$ (1,350.00)	100.0%	\$ (1,350)	
016-4-310-03600	SOFTWARE & TECHNOLOGY	\$ -	\$ -	\$ (471)	\$ 471	\$ (471)	\$ (500.00)	6.1%	\$ (29)	
General Operating Expenses										
016-4-310-02400	COMMUNICATIONS EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	100.0%	\$ -	
016-4-310-03500	OFFICE SUPPLIES	\$ -	\$ (800)	\$ (260)	\$ (540)	\$ (260)	\$ (1,000.00)	285.1%	\$ (740)	
Inter-Governmental										
016-4-400-00000	HAZARD MITIGATION GRANT PROGRAM	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	100.0%	\$ -	
Total Homeland Security - OEP Expenses		\$ (21,634)	\$ (22,534)	\$ (33,222)	\$ 10,689	\$ (33,222)	\$ (33,277)	0.2%	\$ (55)	

		2018	2019				2020			
Account	Account Name	Actual Year Total	Original Adopted Budget	Amended Budget	Budget Amendments Increase (+) Decrease (-)	Projected Year Total	Proposed Budget	% Change Projected 2019 Actual vs. Proposed 2020 Budget	\$\$ Change Projected 2019 Actual vs. Proposed 2020 Budget	
GENERAL FUND										
EXPENSES - General Fund										
Coroner's Office										
Personnel										
017-4-125-01100	SALARIES - CORONER'S OFFICE	\$ (28,000)	\$ (32,500)	\$ (27,200)	\$ (5,300)	\$ (27,200)	\$ (30,000.00)	10.3%	\$ (2,800)	
017-4-125-06200	MEDICARE - EMPLOYER'S SHARE	\$ (2,142)	\$ (2,486)	\$ (1,235)	\$ (1,252)	\$ (1,235)	\$ (435.00)	-64.8%	\$ 800	
017-4-125-06800	FICA - EMPLOYER'S SHARE	\$ -	\$ -	\$ (846)	\$ 846	\$ (846)	\$ (1,860.00)	119.8%	\$ (1,014)	
017-4-700-00000	TRAVEL EXPENSE - CORONERS	\$ (3,331)	\$ (4,200)	\$ (3,293)	\$ (907)	\$ (3,293)	\$ (3,300.00)	0.2%	\$ (7)	
017-4-125-10000	DUES - CORONER'S ASSOCIATION	\$ (350)	\$ (500)	\$ (350)	\$ (150)	\$ (350)	\$ (350.00)	0.0%	\$ -	
Facility										
017-4-716-00000	Coroner's Office Telephone	\$ -	\$ -	\$ (2,478)	\$ 2,478	\$ (2,478)	\$ (3,324.00)	34.2%	\$ (846)	
017-4-715-00000	UTILITIES (PHONE/GAS/WATER/ELECTRIC	\$ (3,505)	\$ (4,220)	\$ (3,519)	\$ (701)	\$ (3,519)	\$ (3,400.00)	-3.4%	\$ 119	
017-4-610-00000	COMPUTER SOFTWARE	\$ -	\$ (4,340)	\$ (1,695)	\$ (2,645)	\$ (1,695)	\$ (2,795.00)	64.9%	\$ (1,100)	
017-4-800-00000	Building Repairs and Renovations	\$ -	\$ -	\$ (4,000)	\$ 4,000	\$ (4,000)	\$ (2,000.00)	-50.0%	\$ 2,000	
Fleet Management										
017-4-705-00000	VEHICLE / LIABILITY INSURANCE	\$ (1,565)	\$ (3,098)	\$ (2,996)	\$ (102)	\$ (2,996)	\$ (5,100.00)	70.2%	\$ (2,104)	
017-4-810-00000	EQUIPMENT / VEHICLES	\$ -	\$ -	\$ (376)	\$ 376	\$ (376)	\$ (30,000.00)	7878.7%	\$ (29,624)	
017-4-710-00000	VEHICLE EXPENSE - REPAIRS ETC	\$ (161)	\$ (4,300)	\$ (605)	\$ (3,695)	\$ (605)	\$ (1,000.00)	65.3%	\$ (395)	
General Operating Expenses										
017-4-650-00000	MEDICAL SUPPLIES	\$ (1,430)	\$ (1,500)	\$ (1,183)	\$ (317)	\$ (1,183)	\$ (1,450.00)	22.5%	\$ (267)	
017-4-600-00000	OFFICE SUPPLIES, MISC. EXP	\$ (1,407)	\$ (4,000)	\$ (5,175)	\$ 1,175	\$ (5,175)	\$ (3,600.00)	-30.4%	\$ 1,575	
Outside Services										
017-4-200-00000	CONTRACTED WORKERS	\$ -	\$ -	\$ (260)	\$ 260	\$ (260)	\$ (300.00)	15.4%	\$ (40)	
017-4-300-00000	AUTOPSY PROFESSIONAL CHARGES	\$ (22,040)	\$ (21,000)	\$ (25,255)	\$ 4,255	\$ (25,255)	\$ (24,660.00)	-2.4%	\$ 595	
017-4-310-00000	INDIGENT DISPOSITION	\$ (1,375)	\$ (1,500)	\$ -	\$ (1,500)	\$ -	\$ (1,500.00)	100.0%	\$ (1,500)	
017-4-350-00000	FORENSIC ASSAULT SPECIALISTS	\$ -	\$ (1,000)	\$ (350)	\$ (650)	\$ (350)	\$ (700.00)	100.0%	\$ (350)	
017-4-355-00000	TOXICOLOGY	\$ -	\$ (1,000)	\$ (320)	\$ (680)	\$ (320)	\$ (700.00)	118.8%	\$ (380)	
017-4-500-00000	OPC'S - OUT-OF-PARISH	\$ (11,947)	\$ (8,500)	\$ (13,000)	\$ 4,500	\$ (13,000)	\$ (12,000.00)	-7.7%	\$ 1,000	
Total Coroner's Office Expenses		\$ (77,253)	\$ (94,144)	\$ (94,135)	\$ (10)	\$ (94,135)	\$ (128,474)	36.5%	\$ (34,339)	
Parish Promotion - LSU Ag/County Agent										
Facility										
001-4-654-02400	LSU Ag Center: Telephone	\$ (4,174)	\$ (3,000)	\$ (3,468)	\$ 468	\$ (3,468)	\$ (3,300.00)	-4.8%	\$ 168	
001-4-654-02500	LSU Ag Center: Utilities	\$ (946)	\$ -	\$ (653)	\$ 653	\$ (653)	\$ (900.00)	37.8%	\$ (247)	
001-4-654-03500	LSU Ag Center: Supplies	\$ (1,778)	\$ (3,127)	\$ (1,153)	\$ (1,974)	\$ (1,153)	\$ (1,282.52)	11.2%	\$ (130)	
Total Parish Promotion - LSU Ag/County Agent Expenses		\$ (6,897)	\$ (6,127)	\$ (5,274)	\$ (853)	\$ (5,274)	\$ (5,483)	4.0%	\$ (209)	

		2018	2019				2020			
Account	Account Name	Actual Year Total	Original Adopted Budget	Amended Budget	Budget Amendments Increase (+) Decrease (-)	Projected Year Total	Proposed Budget	% Change Projected 2019 Actual vs. Proposed 2020 Budget	\$\$ Change Projected 2019 Actual vs. Proposed 2020 Budget	
GENERAL FUND										
EXPENSES - General Fund										
General Administration & Finance										
Personnel										
001-4-151-01100	General Finance: Salary	\$ (168,569)	\$ (163,184)	\$ (158,317)	\$ (4,866)	\$ (158,317)	\$ (169,587.48)	7.1%	\$ (11,270)	
001-4-151-06200	General Finance: Medicare & FICA	\$ (3,303)	\$ (2,366)	\$ (2,287)	\$ (79)	\$ (2,287)	\$ (2,459.02)	7.5%	\$ (172)	
001-4-151-06300	General Finance: Retirement	\$ (18,172)	\$ (18,766)	\$ (18,206)	\$ (560)	\$ (18,206)	\$ (20,774.47)	14.1%	\$ (2,568)	
001-4-155-02840	General: Insurance Workmen's Comp	\$ (5,970)	\$ (3,753)	\$ (3,657)	\$ (96)	\$ (3,657)	\$ (1,142.40)	-68.8%	\$ 2,515	
001-4-151-06400	General Finance: Health Insurance	\$ (40,718)	\$ (40,583)	\$ (44,357)	\$ 3,773	\$ (44,357)	\$ (43,345.19)	-2.3%	\$ 1,011	
001-4-151-05200	General Finance: Physicals/Testing	\$ (50)	\$ (200)	\$ (106)	\$ (94)	\$ (106)	\$ (240.00)	126.4%	\$ (134)	
001-4-151-06100	General Finance: Employee Travel	\$ (5,743)	\$ (7,525)	\$ (5,877)	\$ (1,648)	\$ (5,877)	\$ (8,000.00)	36.1%	\$ (2,123)	
001-4-151-05300	General Finance: Dues/Memberships	\$ (194)	\$ (250)	\$ (389)	\$ 139	\$ (389)	\$ (338.95)	-12.9%	\$ 50	
Facility										
(NEW)	General Finance: General Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (68,251.00)	100.0%	\$ (68,251)	
001-4-151-04300	General Finance: Technology Tools	\$ (91,395)	\$ (44,225)	\$ (41,689)	\$ (2,536)	\$ (41,689)	\$ (43,784.00)	5.0%	\$ (2,095)	
001-4-151-04200	General Finance: Equipment	\$ -	\$ (5,000)	\$ -	\$ (5,000)	\$ -	\$ -	100.0%	\$ -	
General Operating Expenses										
001-4-151-03500	General Finance: Office Expense	\$ (20,021)	\$ (20,500)	\$ (16,767)	\$ (3,733)	\$ (16,767)	\$ (19,500.00)	16.3%	\$ (2,733)	
Outside Services										
001-4-151-03700	General Finance: Professional Serv	\$ (4,200)	\$ (30,000)	\$ (48,009)	\$ 18,009	\$ (48,009)	\$ (60,000.00)	25.0%	\$ (11,991)	
001-4-699-00000	General: Audit Fees	\$ (42,760)	\$ (45,000)	\$ (49,727)	\$ 4,727	\$ (49,727)	\$ (55,000.00)	10.6%	\$ (5,273)	
Total General Administration & Finance Expenses		\$ (401,096)	\$ (381,353)	\$ (389,388)	\$ 8,035	\$ (389,388)	\$ (492,422)	26.5%	\$ (103,035)	
Building & Grounds Maintenance										
Personnel										
001-4-194-01100	General Maintenance: Salary	\$ (92,113)	\$ (101,798)	\$ (102,228)	\$ 430	\$ (102,228)	\$ (114,233.69)	11.7%	\$ (12,006)	
001-4-194-06200	General Maintenance: Medicare & FIC	\$ (1,306)	\$ (1,476)	\$ (1,493)	\$ 16	\$ (1,493)	\$ (1,656.39)	11.0%	\$ (164)	
001-4-194-06300	General Maintenance: Retirement	\$ (10,816)	\$ (11,707)	\$ (12,174)	\$ 467	\$ (12,174)	\$ (13,993.63)	15.0%	\$ (1,820)	
(NEW)	General Maintenance: Worker's Comp	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (2,427.62)	100.0%	\$ (2,428)	
001-4-194-06400	General Maintenance: Health Insuran	\$ (24,426)	\$ (25,156)	\$ (27,577)	\$ 2,421	\$ (27,577)	\$ (26,893.72)	-2.5%	\$ 683	
001-4-194-05200	General Maintenance: Physicals/Test	\$ (50)	\$ (200)	\$ (206)	\$ 6	\$ (206)	\$ (240.00)	16.5%	\$ (34)	
001-4-194-06100	General Maintenance: Travel	\$ (795)	\$ (1,000)	\$ (134)	\$ (866)	\$ (134)	\$ (1,000.00)	646.3%	\$ (866)	
001-4-194-02500	General Maintenance: Uniforms	\$ (1,647)	\$ (1,907)	\$ (2,033)	\$ 126	\$ (2,033)	\$ (2,112.15)	3.9%	\$ (79)	
(NEW)	General Maintenance: Safety	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,000.00)	100.0%	\$ (1,000)	

		2018	2019				2020			
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GENERAL FUND										
EXPENSES - General Fund										
Facility										
(NEW)	General Maintenance: General Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (25,981.49)	100.0%	\$ (25,981)	
001-4-194-02200	General Maintenance: Telephone/Netw	\$ (1,594)	\$ (2,100)	\$ (1,497)	\$ (603)	\$ (1,497)	\$ (1,200.00)	-19.8%	\$ 297	
001-4-151-02400	General Finance: Telephone/Internet	\$ (17,569)	\$ (20,400)	\$ (42,019)	\$ 21,619	\$ (42,019)	\$ (42,000.00)	0.0%	\$ 19	
001-4-194-02300	General Maintenance: Utilities	\$ (91,240)	\$ (97,000)	\$ (87,100)	\$ (9,900)	\$ (87,100)	\$ (91,205.00)	4.7%	\$ (4,105)	
001-4-194-04300	General Maintenance:Technology/Tool	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	100.0%	\$ -	
001-4-194-04500	General Maintenance: Security (CH)	\$ (1,275)	\$ (1,200)	\$ (7,076)	\$ 5,876	\$ (7,076)	\$ (2,479.40)	-65.0%	\$ 4,597	
Fleet Management										
001-4-155-02810	General Finance: Liab/Vehicle/Equi	\$ (94,925)	\$ (98,482)	\$ (98,324)	\$ (158)	\$ (98,324)	\$ (2,553.96)	-97.4%	\$ 95,770	
001-4-194-04200	General Maintenance: Equipment	\$ -	\$ -	\$ (21,630)	\$ 21,630	\$ (21,630)	\$ (27,000.00)	24.8%	\$ (5,370)	
001-4-194-03300	General Maintenance: Gas, Oil, Tire	\$ (3,386)	\$ (3,700)	\$ (2,879)	\$ (821)	\$ (2,879)	\$ (3,150.00)	9.4%	\$ (271)	
001-4-155-02820	General Maintenance: GPS Fleet Trac	\$ (891)	\$ (972)	\$ (972)	\$ (1)	\$ (972)	\$ (1,395.68)	43.6%	\$ (424)	
Capital										
001-4-700-08000	General: Land & Building Expense	\$ -	\$ (80,650)	\$ (472,499)	\$ 391,849	\$ (472,499)	\$ (70,200.00)	-85.1%	\$ 402,299	
001-4-700-09000	General: Building Improvements	\$ (615)	\$ -	\$ -	\$ -	\$ -	\$ (25,000.00)	100.0%	\$ (25,000)	
General Operating Expenses										
001-4-194-03200	General Maintenance: Supplies	\$ (31,647)	\$ (24,000)	\$ (34,054)	\$ 10,054	\$ (34,054)	\$ (32,520.00)	-4.5%	\$ 1,534	
001-4-194-02700	General Maintenance: Repairs	\$ (58,739)	\$ (48,000)	\$ (12,447)	\$ (35,553)	\$ (12,447)	\$ (24,000.00)	92.8%	\$ (11,553)	
001-4-194-05300	General Maintenance:Christmas Decor	\$ (7,243)	\$ (7,000)	\$ (9,134)	\$ 2,134	\$ (9,134)	\$ (8,500.00)	-6.9%	\$ 634	
Outside Services										
001-4-194-02400	General Maintenance: Contracted Ser	\$ (31,454)	\$ (33,000)	\$ (26,747)	\$ (6,253)	\$ (26,747)	\$ (30,595.12)	14.4%	\$ (3,848)	
Community Center Maintenance										
Personnel										
001-4-195-01100	Community Center: Salaries	\$ (1,568)	\$ (3,000)	\$ (4,151)	\$ 1,151	\$ (4,151)	\$ (4,350.00)	4.8%	\$ (199)	
001-4-195-06200	Community Center: Medicare & FICA	\$ (22)	\$ (44)	\$ -	\$ (44)	\$ -	\$ -	100.0%	\$ -	
001-4-195-06300	Community Center: Retirement	\$ (181)	\$ (1,346)	\$ -	\$ (1,346)	\$ 0	\$ -	-100.0%	\$ (0)	
Facility										
001-4-195-02300	Community Center: Utilities	\$ (14,219)	\$ (14,400)	\$ (15,837)	\$ 1,437	\$ (15,837)	\$ (16,400.00)	3.6%	\$ (563)	
General Operating Expenses										
001-4-195-02700	Community Center: Building Repairs	\$ (2,722)	\$ (2,000)	\$ (69,010)	\$ 67,010	\$ (69,010)	\$ (4,000.00)	-94.2%	\$ 65,010	
001-4-195-03200	Community Center: Building Supplies	\$ (1,958)	\$ (4,000)	\$ (12,303)	\$ 8,303	\$ (12,303)	\$ (2,400.00)	-80.5%	\$ 9,903	

		2018	2019				2020			
Account	Account Name	Actual Year Total	Original Adopted Budget	Amended Budget	Budget Amendments Increase (+) Decrease (-)	Projected Year Total	Proposed Budget	% Change Projected 2019 Actual vs. Proposed 2020 Budget	\$\$ Change Projected 2019 Actual vs. Proposed 2020 Budget	
GENERAL FUND										
EXPENSES - General Fund										
Jury Office Building Maintenance Facility										
001-4-197-02300	JOB: Utilities	\$ -	\$ -	\$ (6,949)	\$ 6,949	\$ (6,949)	\$ (5,524.56)	-20.5%	\$ 1,425	
001-4-197-04500	JOB: Surveillance/Security	\$ -	\$ -	\$ (6,185)	\$ 6,185	\$ (6,185)	\$ (2,479.40)	-59.9%	\$ 3,706	
001-4-197-02200	JOB: Telephone/Internet	\$ -	\$ -	\$ (3,388)	\$ 3,388	\$ (3,388)	\$ (18,000.00)	431.3%	\$ (14,612)	
General Operating Expenses										
001-4-197-03200	JOB: Building Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (35,000.00)	100.0%	\$ (35,000)	
Outside Services										
001-4-197-02700	JOB: Contracted Services	\$ -	\$ -	\$ (48,376)	\$ 48,376	\$ (48,376)	\$ (15,000.00)	-69.0%	\$ 33,376	
Total Building & Grounds Maintenance Expenses		\$ (492,403)	\$ (584,537)	\$ (1,128,421)	\$ 543,884	\$ (1,128,421)	\$ (654,492)	-42.0%	\$ 473,929	
Grants/Inter-Governmental										
Inter-Governmental										
001-4-221-00000	General: Fire Protection Allocation	\$ (64,534)	\$ (65,000)	\$ (65,670)	\$ 670	\$ (65,670)	\$ (65,000.00)	-1.0%	\$ 670	
001-4-670-00000	General: LGAP Grant Program	\$ -	\$ -	\$ (20,640)	\$ 20,640	\$ (20,640)	\$ (20,000.00)	-3.1%	\$ 640	
001-4-671-00000	General: Emergency Medical-Clearing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (525.00)	100.0%	\$ (525)	
Total Grants/Inter-Governmental Expenses		\$ (64,534)	\$ (65,000)	\$ (86,310)	\$ 21,310	\$ (86,310)	\$ (85,525)	-0.9%	\$ 785	
Appropriations & Services Provided										
001-4-408-00000	General: Office of Veteran Affairs	\$ (5,282)	\$ (5,066)	\$ (4,133)	\$ (934)	\$ (4,133)	\$ (5,000.00)	21.0%	\$ (867)	
001-4-414-00000	General: Pinebelt MPAA - YES Prog	\$ (20,000)	\$ (20,000)	\$ (20,000)	\$ -	\$ (20,000)	\$ (20,000.00)	0.0%	\$ -	
001-4-654-01200	LSU Ag Center: Personnel Support	\$ (16,200)	\$ (16,200)	\$ (16,200)	\$ -	\$ (16,200)	\$ (16,200.00)	0.0%	\$ -	
001-4-661-00000	General: Municipality Appropriation	\$ (25,615)	\$ (30,000)	\$ (25,872)	\$ (4,128)	\$ (25,872)	\$ (33,762.50)	30.5%	\$ (7,890)	
001-4-500-02400	General: JP Heritage Museum	\$ (7,500)	\$ (10,000)	\$ (10,000)	\$ -	\$ (10,000)	\$ (10,000.00)	0.0%	\$ -	
001-4-411-00000	General: Sparta Groundwater Comm.	\$ (1,250)	\$ (1,250)	\$ (1,250)	\$ -	\$ (1,250)	\$ (1,250.00)	0.0%	\$ -	
001-4-413-00000	General: North LA Economic Partners	\$ (2,500)	\$ (2,500)	\$ (2,500)	\$ -	\$ (2,500)	\$ (2,500.00)	0.0%	\$ -	
001-4-420-00000	General: Trailblazers, Inc.	\$ (1,200)	\$ (1,200)	\$ (1,200)	\$ -	\$ (1,200)	\$ (1,200.00)	0.0%	\$ -	
001-4-700-00000	General: Watershed Appropriation	\$ (3,949)	\$ (5,000)	\$ (8,789)	\$ 3,789	\$ (8,789)	\$ (240.00)	-97.3%	\$ 8,549	
Total Appropriations & Services Provided Expenses		\$ (83,497)	\$ (91,216)	\$ (89,944)	\$ (1,272)	\$ (89,944)	\$ (90,153)	0.2%	\$ (209)	

		2018	2019			2020			
Account	Account Name	Actual Year Total	Original Adopted Budget	Amended Budget	Budget Amendments Increase (+) Decrease (-)	Projected Year Total	Proposed Budget	% Change Projected 2019 Actual vs. Proposed 2020 Budget	\$\$ Change Projected 2019 Actual vs. Proposed 2020 Budget
GENERAL FUND									
EXPENSES - General Fund									
INTER-FUND TRANSFERS - General Fund									
001-3-694-00500	General: Transfer To: Stat Reserve	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (173,231.85)	100.0%	\$ (173,232)
001-3-694-00900	General: Transfer To: Tourism	\$ (27,775)	\$ -	\$ -	\$ -	\$ -	\$ -	100.0%	\$ -
001-3-694-01300	General: Transfer To: Solid Waste	\$ (500,000)	\$ -	\$ -	\$ -	\$ -	\$ -	100.0%	\$ -
001-3-694-01700	General: Transfer To: Coroner	\$ -	\$ (80,000)	\$ (80,000)	\$ -	\$ (80,000)	\$ -	-100.0%	\$ 80,000
001-3-694-01800	General: Transfer To: Livestock Pav	\$ -	\$ -	\$ (716)	\$ 716	\$ (716)	\$ -	-100.0%	\$ 716
001-3-694-02600	General: Transfer To: Pet./Grd Jury	\$ (10,000)	\$ -	\$ -	\$ -	\$ -	\$ (5,000.00)	100.0%	\$ (5,000)
001-3-694-03000	General: Transfer To:Capital Outlay	\$ (100,000)	\$ (40,000)	\$ (146,623)	\$ 106,623	\$ (146,623)	\$ (1,205,000.00)	721.8%	\$ (1,058,377)
001-3-694-16000	General: Transfer To: O.E.P.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	100.0%	\$ -
001-3-695-00500	General: Transfer From: Stat Reserv	\$ -	\$ -	\$ 472,499	\$ (472,499)	\$ 472,499	\$ -	-100.0%	\$ (472,499)
017-3-694-00100	Coroner: Transfer From General Fund	\$ -	\$ 80,000	\$ 80,000	\$ -	\$ 80,000	\$ -	-100.0%	\$ (80,000)
016-3-694-01600	OEP: Transfer From General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	100.0%	\$ -
Total Revenues		\$ 2,050,752	\$ 1,865,487	\$ 2,101,578	\$ 236,091	\$ 2,101,578	\$ 2,003,919	-4.6%	\$ (97,660)
Total Expenses		\$ (2,166,924)	\$ (2,312,302)	\$ (2,870,418)	\$ 558,117	\$ (2,870,418)	\$ (2,631,201)	-8.3%	\$ 239,217
Total Inter-Fund Transfers		\$ (637,775)	\$ (40,000)	\$ 325,160	\$ (365,160)	\$ 325,160	\$ (1,383,232)	-525.4%	\$ (1,708,392)

SPECIAL REVENUE FUNDS

Summary Overview

Special revenue funds are used to account for the proceeds of specific revenue sources (other than major capital projects) that are legally restricted to expenditures for specified purposes. Following is a summary of the major highlights of the overall Special Revenue Funds 2020 operating budget.

Revenues:

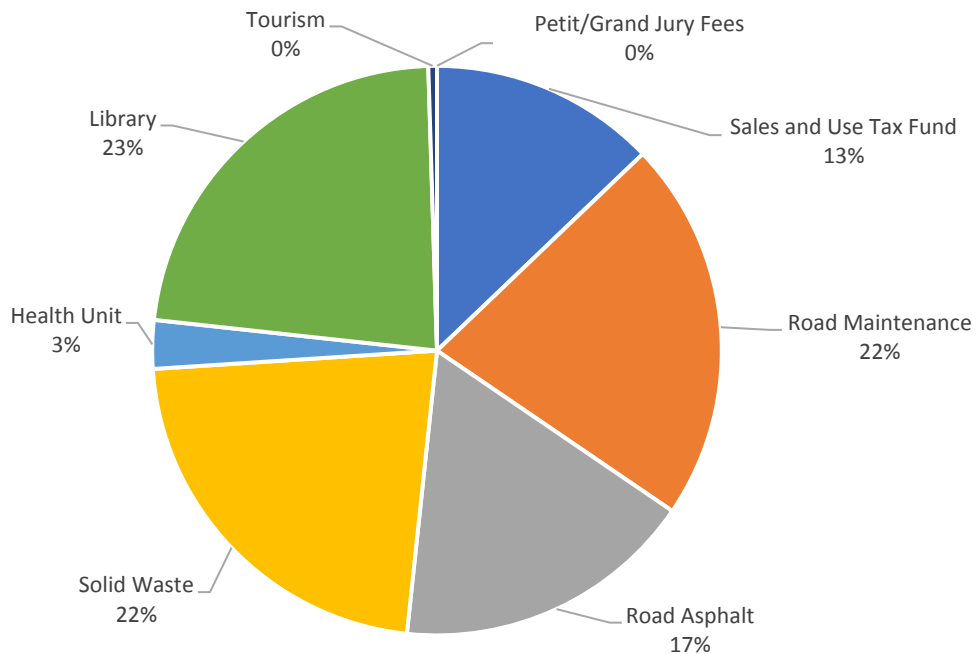
The special revenue funds’ primary sources of revenue are from ad valorem and sales taxes collections. These major revenue sources represent over 75% of the projected 2020 total special fund revenues and other financing sources with a total of \$6.2 million.

Ad Valorem taxes are projected to be approximately \$3.4 million, or 55% of total revenues and other financing sources (including the Library). These estimates have been based on property value assessments provided by the Parish Assessor’s Office. Special Fund ad valorem taxes levied on property were dedicated as follows:

	<u>2020 Millage Rate</u>
Roads & Bridges	5.23
Road Asphalt/Paving	4.55
Library & Bookmobile	6.40
Health Unit	0.80

Sales tax proceeds used to support the Parish’s general governmental functions and those restricted for specific purposes are accounted for in the special revenue funds. These financing sources represent 31% of all revenues and other financing sources collected by the special revenue funds.

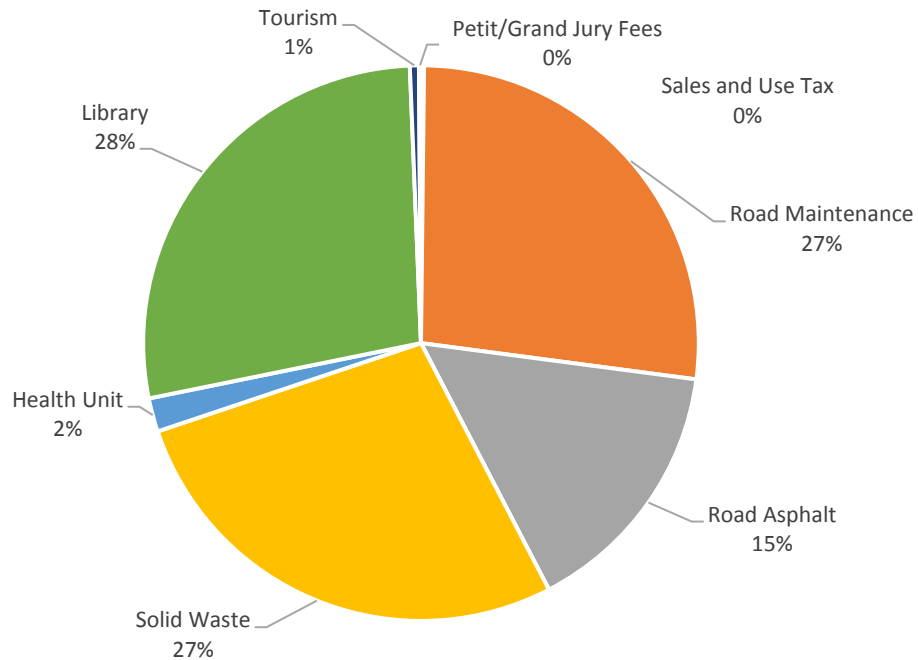
2020 Special Fund Budgeted Revenues by Fund:



Expenditures:

The special revenue fund expenditures are projected to increase by approximately 8%, or approximately \$474 thousand over fiscal year 2020. The increase is mainly due to increased materials budgeted for the asphalt and gravel programs as well as increased personnel expenditures for the Library.

2020 Special Fund Budgeted Expenses by Fund:



Fund Descriptions

SALES AND USE TAX FUND

The Sales and Use Tax Fund is used to account for the collection and distribution of the parish sales tax for asphalt. This tax is a four-tenths of one percent (0.4%) sales tax with the proceeds dedicated for the purpose of blacktopping and sealing roads and to be further authorized to fund the proceeds of the tax, from time to time, into bonds or certificates of indebtedness for the purpose of blacktopping and sealing roads/streets in the parish. This tax was voted in by the citizens of Jackson Parish with an effective date of July 1, 2016 and shall remain in effect for ten (10) years through June 30, 2026.

ROAD MAINTENANCE FUND

The Road Maintenance Fund provides for the maintenance and improvements of parish roads and bridges. Financing has been provided primarily by the appropriation of ad valorem taxes, state revenue sharing, and from the State’s Parish Transportation Fund. Major expenditures for this fund include personnel salaries and benefits, gravel, culverts, equipment leases and purchases, vehicle purchases and maintenance, and other necessary expenses of maintaining roads and bridges in the parish. The Parish maintains 449 roads spanning approximately 390.21 miles. Of the total Parish Roads, 101.66 miles are gravel, and 42.42 miles are cracked fuel-oil surface. The Parish also maintains 35 bridges on various roads.

Funding has increased by approximately \$100 thousand for additional gravel materials with additional increases for the purchase of an equipment shed and a maintenance truck to improve the longevity of our capital assets.

The Parish will continue to monitor the financial stability of the Road Maintenance Fund in order to address the transportation needs of the Parish. The Parish has invested in equipment and materials to further maintain the Parish roads in a manner that will extend the useful life of the Parish Road System and continues the bridge evaluation program to monitor the integrity of the Parish bridges.

ASPHALT FUND

The Asphalt Fund provides funds for the maintenance, repair, and improvement of asphalt roads in the Parish Road System. Revenues are derived primarily from the appropriation of ad valorem taxes and state revenue sharing. The bulk of the asphalt expenditures is an annual transfer to the Current Year Road Program Fund to cover the expenditures for the year's major road construction projects. Remaining funds are primarily spent on personnel salaries and benefits, asphalt supplies, and equipment. Projects charged to this fund are performed by the parish Road Department and include overlaying and drainage work. Of the 390.21 miles of parish roads, 246.13 are asphalt surface.

Funding for asphalt supplies and materials have increased by 152% or \$133 thousand. The Parish is planning for an extensive asphalt program in 2020.

SOLID WASTE FUND

The Solid Waste Fund provides funding for the operation of the solid waste system in Jackson Parish. Currently, the Police Jury operates the solid waste system utilizing a container system. The Police Jury has container sites (also referred to as model bin sites) located throughout the parish and the containers are emptied by compactor trucks. The solid waste is then hauled to the Jackson Parish Transfer Station and emptied into trailers. Once a trailer is full, it is hauled to the Union Parish Landfill.

Revenue for this fund is derived from a six-tenths of one percent (0.6%) sales tax with the proceeds dedicated for the purpose of waste management and to pay debt service on waste management. This tax was voted in by the citizens of Jackson Parish with an effective date of July 1, 2016 and shall remain in effect for ten (10) years through June 30, 2026.

The Solid Waste Department continues recycling of wood waste, paper, cardboard, plastic, and metal. The aggressive recycling plan has added many years to the life expectancy of the parish saving the taxpayers a substantial amount of money. Despite the efforts of the department to generate income through recycling and commercial collection fees, the Solid Waste fund balance continues to decline because of static sales tax collections and increasing costs of the operation.

HEALTH UNIT FUND

The Health Unit Fund provides funding for the local operation and maintenance of the Jackson Parish Health Unit. The Police Jury owns the building occupied by the Health Unit. Because of state budget cuts, the Police Jury has employed four part-time and one full-time employees to provide services that were formerly provided by state employees. The Police Jury called for a new 0.8 mill tax for the Health Unit in November 2012 which was approved by the voters. Approval of the millage generates approximately \$163,000 to provide continued service to the citizens. The General Fund has not had to supplement funding for the Health Unit in the last 5+ years.

LIBRARY FUND

The Library Fund is under the direction and authority of the appointed Library Board of Control. This fund accounts for the revenues and expenditures for the operation and maintenance of the Jackson Parish Library branches located in Jonesboro and Chatham, Louisiana. The Library Board approves the expenditure of funds and oversees the personnel policies and procedures.

Based on a review of the Library Fund balance (including their special revenue account), the Police Jury has reduced the Library's millage rate from the maximum of 8.94 mills as voted in by the citizens of Jackson Parish on March 28, 2018 effective for ten (10) years through 2028. The Police Jury reviewed the planned capital projects including the purchase of a new bookmobile, construction of a new parking lot at the Chatham branch, and general infrastructure repairs. Based on the capital plans and the current surplus in the Library Funds, the Police Jury reduced their millage to 6.40 mills.

TOURISM FUND

The Tourism Fund provides for the promotion of tourism within Jackson Parish. The Tourism Fund is under the direction of the Tourism Board and the Board approves all expenditures of the fund. The Tourism Fund is largely dependent upon the annual appropriation from the State of Louisiana.

COURT WITNESS FEES FUND

This fund reimburses citizens who are subpoenaed as petit/grand jurors for criminal court cases in the Second Judicial District in Jackson Parish. These funds are maintained in a separate bank account from the master fund. The expense of this is solely funded by the Parish's General Fund.

		2018	2019				2020			
Account	Account Name	Actual Year Total	Original Adopted Budget	Amended Budget	Budget Amendments Increase (+) Decrease (-)	Projected Year Total	Proposed Budget	% Change Projected 2019 Actual vs. Proposed 2020 Budget	\$\$ Change Projected 2019 Actual vs. Proposed 2020 Budget	
SPECIAL REVENUE FUNDS										
SALES & USE TAX FUND										
REVENUES - Sales & Use Tax Fund										
Taxes Collected										
003-3-131-00000	Sales Tax: Tax Receipts	\$ 757,768	\$ 900,000	\$ 766,495	\$ (133,505)	\$ 766,495	\$ 800,000.00	4.4%	\$ 33,505	
Other Revenue										
003-3-611-00000	Sales Tax: Interest	\$ 10,049	\$ 6,000	\$ -	\$ (6,000)	\$ -	\$ -	100.0%	\$ -	
EXPENSES - Sales & Use Tax Fund										
003-4-312-05500	Sales Tax: Collection Expense	\$ (9,165)	\$ (20,000)	\$ (11,529)	\$ (8,471)	\$ (11,529)	\$ (12,000.00)	4.1%	\$ (471)	
003-4-315-00000	Sales Tax: Legal Council & Settleme	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	100.0%	\$ -	
INTER-FUND TRANSFERS - Sales & Use Tax Fund										
003-3-694-01500	Sales Tax: Trans To Cert of Debt	\$ (360,000)	\$ (319,685)	\$ (319,685)	\$ -	\$ (319,685)	\$ (314,585.72)	-1.6%	\$ 5,099	
003-3-697-00000	Sales Tax: Trans To CY Road Progra	\$ (400,000)	\$ (980,000)	\$ (786,624)	\$ (193,376)	\$ (786,624)	\$ (350,000.00)	-55.5%	\$ 436,624	
Beginning Fund Balance		\$ 359,439				\$ 553,723	\$ 202,381			
Total Revenues		\$ 767,817	\$ 906,000	\$ 766,495	\$ (139,505)	\$ 766,495	\$ 800,000	4.4%	\$ 33,505	
Total Expenses		\$ (9,165)	\$ (20,000)	\$ (11,529)	\$ (8,471)	\$ (11,529)	\$ (12,000)	4.1%	\$ (471)	
Total Inter-Fund Transfers		\$ (760,000)	\$ (1,299,685)	\$ (1,106,308)	\$ (193,376)	\$ (1,106,308)	\$ (664,586)	-39.9%	\$ 441,723	
Ending Fund Balance		\$ 553,723				\$ 202,381	\$ 325,795			

Account	Account Name	2018	2019			2020		% Change Projected 2019 Actual vs. Proposed 2020 Budget	\$\$ Change Projected 2019 Actual vs. Proposed 2020 Budget
		Actual Year Total	Original Adopted Budget	Amended Budget	Budget Amendments Increase (+) Decrease (-)	Projected Year Total	Proposed Budget		
SPECIAL REVENUE FUNDS									
ROAD FUND									
REVENUES - Road Fund									
Taxes									
002-3-111-00000	Road: Ad Valorem Tax	\$ 1,141,575	\$ 1,005,000	\$ 1,005,000	\$ -	\$ 1,005,000	\$ 990,312.71	-1.5%	\$ (14,687)
Inter-Governmental Revenues									
002-3-330-00000	Road: State Revenue Sharing	\$ 22,511	\$ 22,500	\$ 22,722	\$ 222	\$ 22,722	\$ 22,500.00	-1.0%	\$ (222)
002-3-343-00000	Road: State Road Fund	\$ 262,870	\$ 252,000	\$ 258,440	\$ 6,440	\$ 258,440	\$ 264,000.00	2.2%	\$ 5,560
002-3-112-00000	Road: Payment in Lieu of Prop. Tax	\$ 1,691	\$ 1,500	\$ 1,702	\$ 202	\$ 1,702	\$ 1,700.00	-0.1%	\$ (2)
Other Revenue									
002-3-611-00000	Road: Interest	\$ 48,174	\$ 42,000	\$ 68,909	\$ 26,909	\$ 68,909	\$ 69,000.00	0.1%	\$ 91
002-3-620-00000	Road: Insurance Claim Proceeds	\$ -	\$ -	\$ 2,049	\$ 2,049	\$ 2,049	\$ -	-100.0%	\$ (2,049)
002-3-621-00000	Road: Contractor Refunds - Damage	\$ 19,810	\$ -	\$ 14,405	\$ 14,405	\$ 14,405	\$ -	-100.0%	\$ (14,405)
002-3-641-01000	Road: Sale of Scrap/Salvage/Surplus	\$ 27,134	\$ 5,000	\$ -	\$ (5,000)	\$ -	\$ -	100.0%	\$ -
002-3-642-00000	Road: Refunds	\$ -	\$ -	\$ 100	\$ 100	\$ 100	\$ -	-100.0%	\$ (100)
EXPENSES - Road Fund									
Personnel									
002-4-310-01100	Road: Salaries	\$ (286,321)	\$ (325,080)	\$ (321,184)	\$ (3,896)	\$ (321,184)	\$ (332,642.74)	3.6%	\$ (11,459)
002-4-310-06200	Road: Medicare & FICA	\$ (7,122)	\$ (5,214)	\$ (5,814)	\$ 600	\$ (5,814)	\$ (4,823.32)	-17.0%	\$ 990
002-4-310-06300	Road: Retirement	\$ (34,885)	\$ (37,384)	\$ (34,047)	\$ (3,338)	\$ (34,047)	\$ (40,748.74)	19.7%	\$ (6,702)
(NEW)	Road: Workmen's Comp Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (30,102.24)	100.0%	\$ (30,102)
002-4-310-06400	Road: Group Insurance	\$ (66,971)	\$ (57,201)	\$ (84,208)	\$ 27,007	\$ (84,208)	\$ (90,801.82)	7.8%	\$ (6,593)
002-4-310-05200	Road: Employee Physicals/Testing	\$ (542)	\$ (1,300)	\$ (218)	\$ (1,082)	\$ (218)	\$ (848.00)	289.0%	\$ (630)
002-4-313-06100	Road: Employee Travel	\$ (354)	\$ (800)	\$ 1	\$ (801)	\$ 1	\$ (1,846.90)	-184790.0%	\$ (1,848)
002-4-500-00000	Road: Membership Dues/Fees	\$ (100)	\$ (100)	\$ (100)	\$ -	\$ (100)	\$ (150.00)	50.0%	\$ (50)
(NEW)	Road: Safety	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (3,000.00)	100.0%	\$ (3,000)
Facility									
(NEW)	Road: General Liability Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (8,134.30)	100.0%	\$ (8,134)
002-4-310-02400	Road: Telephone/Internet/Mobile	\$ (3,010)	\$ (5,400)	\$ (6,042)	\$ 642	\$ (6,042)	\$ (8,080.00)	33.7%	\$ (2,038)
002-4-310-02300	Road: Utilities	\$ (11,564)	\$ (12,000)	\$ (11,639)	\$ (361)	\$ (11,639)	\$ (11,700.00)	0.5%	\$ (61)
002-4-310-04200	Road: Tools/Technology (Non-Equip)	\$ (7,511)	\$ (12,500)	\$ (8,079)	\$ (4,421)	\$ (8,079)	\$ (7,500.00)	-7.2%	\$ 579
002-4-310-03500	Road: Office Expense	\$ (6,043)	\$ (7,200)	\$ (7,412)	\$ 212	\$ (7,412)	\$ (6,000.00)	-19.0%	\$ 1,412
002-4-313-08300	Road: Surveillance/Security	\$ -	\$ -	\$ (6,995)	\$ 6,995	\$ (6,995)	\$ (1,750.00)	-75.0%	\$ 5,245

		2018	2019				2020			
Account	Account Name	Actual Year Total	Original Adopted Budget	Amended Budget	Budget Amendments Increase (+) Decrease (-)	Projected Year Total	Proposed Budget	% Change Projected 2019 Actual vs. Proposed 2020 Budget	\$\$ Change Projected 2019 Actual vs. Proposed 2020 Budget	
SPECIAL REVENUE FUNDS										
ROAD FUND										
Fleet Management										
002-4-310-02800	Road: Insur:Liab/Vehicle/WC/General	\$ (54,406)	\$ (62,185)	\$ (60,488)	\$ (1,697)	\$ (60,488)	\$ (28,920.54)	-52.2%	\$ 31,567	
002-4-310-04300	Road: Equipment	\$ (123,361)	\$ (140,000)	\$ (89,677)	\$ (50,323)	\$ (89,677)	\$ (50,000.00)	-44.2%	\$ 39,677	
002-4-310-02500	Road: Lease Equipment	\$ (91,339)	\$ (149,423)	\$ (198,667)	\$ 49,244	\$ (198,667)	\$ (181,234.68)	-8.8%	\$ 17,432	
002-4-310-03400	Road: Gas and Oil	\$ (54,467)	\$ (60,000)	\$ (49,463)	\$ (10,537)	\$ (49,463)	\$ (50,000.00)	1.1%	\$ (537)	
002-4-310-05500	Road: GPS Fleet Tracking	\$ (4,069)	\$ (4,889)	\$ (4,723)	\$ (165)	\$ (4,723)	\$ (4,553.46)	-3.6%	\$ 170	
Capital										
(NEW)	Road: Land & Building	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (25,000.00)	100.0%	\$ (25,000)	
General Operating Expenses										
002-4-310-04000	Road: Gravel/Reclaimed Asphalt	\$ (415,972)	\$ (498,000)	\$ (463,821)	\$ (34,179)	\$ (463,821)	\$ (550,000.00)	18.6%	\$ (86,179)	
002-4-310-02900	Road: Culverts	\$ (42,087)	\$ (40,000)	\$ (41,919)	\$ 1,919	\$ (41,919)	\$ (30,000.00)	-28.4%	\$ 11,919	
002-4-310-03700	Road: Parts & Repairs	\$ (59,333)	\$ (60,000)	\$ (63,277)	\$ 3,277	\$ (63,277)	\$ (61,800.00)	-2.3%	\$ 1,477	
002-4-310-03800	Road: Supplies	\$ (24,598)	\$ (25,200)	\$ (9,811)	\$ (15,389)	\$ (9,811)	\$ (18,000.00)	83.5%	\$ (8,189)	
002-4-310-03600	Road: Road Signs	\$ (2,263)	\$ (2,400)	\$ (2,443)	\$ 43	\$ (2,443)	\$ (2,100.00)	-14.1%	\$ 343	
Outside Services										
002-4-310-08500	Road: Contract Payments	\$ (94,505)	\$ (142,000)	\$ (137,128)	\$ (4,872)	\$ (137,128)	\$ (125,000.00)	-8.8%	\$ 12,128	
002-4-313-01000	Road: Engineering Fees - Contracted	\$ (23,795)	\$ (30,000)	\$ (45,668)	\$ 15,668	\$ (45,668)	\$ (46,000.00)	0.7%	\$ (332)	
002-4-316-00000	Road: Roadside Litter Pickup	\$ (33,940)	\$ (42,000)	\$ (34,240)	\$ (7,760)	\$ (34,240)	\$ (36,000.00)	5.1%	\$ (1,760)	
002-4-313-02000	Road: Professional Services	\$ (2,493)	\$ (6,000)	\$ (3,655)	\$ (2,345)	\$ (3,655)	\$ (3,000.00)	-17.9%	\$ 655	
002-4-310-01500	Road: Legal Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (3,000.00)	100.0%	\$ (3,000)	
002-4-314-00000	Road: Heavy Hauling Reimb. - Repair	\$ (73,400)	\$ -	\$ -	\$ -	\$ -	\$ -	100.0%	\$ -	
002-4-313-06200	Road: Road Claims	\$ -	\$ (5,000)	\$ -	\$ (5,000)	\$ -	\$ -	100.0%	\$ -	
Inter-Governmental										
002-4-313-05600	Road: Retirement/Pension Charges	\$ (70,742)	\$ (45,000)	\$ (75,000)	\$ 30,000	\$ (75,000)	\$ (77,000.00)	2.7%	\$ (2,000)	
Miscellaneous Expenses										
002-4-313-03000	Road: DEQ Permits/Fines	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	100.0%	\$ -	
INTER-FUND TRANSFERS - Road Fund										
002-3-694-00800	Road: Transfer To: CY Road Proj	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (500,000.00)	100.0%	\$ (500,000)	
Total Revenues		\$ 1,523,765	\$ 1,328,000	\$ 1,373,326	\$ 45,326	\$ 1,373,326	\$ 1,347,513	-1.9%	\$ (25,814)	
Total Expenses		\$ (1,595,190)	\$ (1,776,274)	\$ (1,765,716)	\$ (10,558)	\$ (1,765,716)	\$ (1,839,737)	4.2%	\$ (74,020)	
Total Inter-Fund Transfers		\$ -	\$ -	\$ -	\$ -	\$ -	\$ (500,000)	100.0%	\$ (500,000)	

		2018	2019				2020			
Account	Account Name	Actual Year Total	Original Adopted Budget	Amended Budget	Budget Amendments Increase (+) Decrease (-)	Projected Year Total	Proposed Budget	% Change Projected 2019 Actual vs. Proposed 2020 Budget	\$\$ Change Projected 2019 Actual vs. Proposed 2020 Budget	
SPECIAL REVENUE FUNDS										
ASPHALT FUND										
REVENUES - Asphalt Fund										
Taxes										
006-3-111-00000	ASPHALT TAX	\$ 993,126	\$ 988,000	\$ 1,001,413	\$ 13,413	\$ 1,001,413	\$ 990,312.71	-1.1%	\$ (11,100)	
Inter-Governmental Revenues										
006-3-330-00000	ASPHALT - STATE REVENUE SHARING	\$ 20,278	\$ 18,900	\$ 18,765	\$ (135)	\$ 18,765	\$ 18,765.00	0.0%	\$ -	
006-3-112-00000	PAYMENT IN LIEU OF PROPERTY TAXES	\$ 1,471	\$ 1,200	\$ 1,481	\$ 281	\$ 1,481	\$ 1,485.00	0.3%	\$ 4	
Other Revenue										
006-3-611-00000	ASPHALT INTEREST	\$ 33,318	\$ 26,400	\$ 63,717	\$ 37,317	\$ 63,717	\$ 57,500.00	-9.8%	\$ (6,217)	
EXPENSES - Asphalt Fund										
Personnel										
006-4-312-01100	ASPHALT - SALARIES	\$ (285,330)	\$ (325,080)	\$ (325,145)	\$ 65	\$ (325,145)	\$ (332,642.74)	2.3%	\$ (7,498)	
006-4-312-06200	ASPHALT - MEDICARE	\$ (5,116)	\$ (5,214)	\$ (5,879)	\$ 665	\$ (5,879)	\$ (4,823.32)	-18.0%	\$ 1,055	
006-4-312-06300	ASPHALT - RETIREMENT	\$ (26,617)	\$ (37,384)	\$ (34,955)	\$ (2,430)	\$ (34,955)	\$ (40,748.74)	16.6%	\$ (5,794)	
006-4-312-06400	ASPHALT - INSURANCE	\$ (67,400)	\$ (62,439)	\$ (85,006)	\$ 22,567	\$ (85,006)	\$ (90,801.82)	6.8%	\$ (5,795)	
006-4-312-05200	PHYSICALS/DRUG TESTS	\$ -	\$ (1,300)	\$ (976)	\$ (324)	\$ (976)	\$ (848.00)	-13.1%	\$ 128	
006-4-312-06100	TRAVEL	\$ -	\$ -	\$ (135)	\$ 135	\$ (135)	\$ (1,846.90)	1268.1%	\$ (1,712)	
(NEW)	Asphalt: Safety	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (3,000.00)	100.0%	\$ (3,000)	
Facility										
006-4-312-04300	TOOLS / TECHNOLOGY (NON EQUIPMENT)	\$ -	\$ (5,000)	\$ (882)	\$ (4,118)	\$ (882)	\$ (1,500.00)	70.1%	\$ (618)	
Fleet Management										
006-4-312-04200	EQUIPMENT	\$ (179,640)	\$ (140,000)	\$ (137,401)	\$ (2,599)	\$ (137,401)	\$ -	-100.0%	\$ 137,401	
006-4-312-02500	EQUIPMENT - RENTAL	\$ (3,064)	\$ (4,000)	\$ -	\$ (4,000)	\$ -	\$ -	100.0%	\$ -	
006-4-312-03400	FUEL & OIL	\$ (32,971)	\$ (32,500)	\$ (36,972)	\$ 4,472	\$ (36,972)	\$ (38,000.00)	2.8%	\$ (1,028)	
006-4-312-05500	GPS FLEET TRACKING	\$ (4,105)	\$ (4,889)	\$ (5,020)	\$ 132	\$ (5,020)	\$ (4,372.32)	-12.9%	\$ 648	
General Operating Expenses										
006-4-312-01000	ASPHALT - MATERIALS	\$ (234,338)	\$ (288,000)	\$ (239,171)	\$ (48,829)	\$ (239,171)	\$ (350,000.00)	46.3%	\$ (110,829)	
006-4-312-03000	SUPPLIES - ASPHALT	\$ (6,118)	\$ (7,800)	\$ (109)	\$ (7,691)	\$ (109)	\$ (12,000.00)	10887.0%	\$ (11,891)	
006-4-312-02900	ASPHALT - CULVERTS	\$ (23,631)	\$ (28,000)	\$ (17,269)	\$ (10,731)	\$ (17,269)	\$ (28,000.00)	62.1%	\$ (10,731)	
006-4-312-03700	PARTS & REPAIRS	\$ (38,455)	\$ (40,000)	\$ (46,085)	\$ 6,085	\$ (46,085)	\$ (40,000.00)	-13.2%	\$ 6,085	
006-4-312-03100	SIGNS - ASPHALT	\$ (3,918)	\$ (5,400)	\$ (2,848)	\$ (2,552)	\$ (2,848)	\$ (5,000.00)	75.6%	\$ (2,152)	

		2018	2019				2020			
Account	Account Name	Actual Year Total	Original Adopted Budget	Amended Budget	Budget Amendments Increase (+) Decrease (-)	Projected Year Total	Proposed Budget	% Change Projected 2019 Actual vs. Proposed 2020 Budget	\$\$ Change Projected 2019 Actual vs. Proposed 2020 Budget	
SPECIAL REVENUE FUNDS										
ASPHALT FUND										
Outside Services										
006-4-313-01000	ENGINEERING FEES - CONTRACTED	\$ (17,647)	\$ (18,000)	\$ (3,684)	\$ (14,316)	\$ (3,684)	\$ (15,000.00)	307.1%	\$ (11,316)	
006-4-314-00000	ROAD REPAIRS - HEAVY HAULING REIMB	\$ (169,666)	\$ -	\$ 6,534	\$ (6,534)	\$ 6,534	\$ -	-100.0%	\$ (6,534)	
Inter-Governmental										
006-4-312-05600	PENSION/RETIREMENT DEDUCTIONS	\$ (61,544)	\$ (40,000)	\$ (75,000)	\$ 35,000	\$ (75,000)	\$ (77,000.00)	2.7%	\$ (2,000)	
INTER-FUND TRANSFERS - Asphalt Fund										
006-3-694-00800	Asphalt: Trans To Curr Yr Road Proj	\$ (652,483)	\$ (170,000)	\$ (232,978)	\$ 62,978	\$ (232,978)	\$ (500,000.00)	114.6%	\$ (267,022)	
Total Revenues		\$ 1,048,193	\$ 1,034,500	\$ 1,085,375	\$ 50,875	\$ 1,085,375	\$ 1,068,063	-1.6%	\$ (17,312)	
Total Expenses		\$ (1,159,559)	\$ (1,045,005)	\$ (1,010,002)	\$ (35,004)	\$ (1,010,002)	\$ (1,045,584)	3.5%	\$ (35,582)	
Total Inter-Fund Transfers		\$ (652,483)	\$ (170,000)	\$ (232,978)	\$ 62,978	\$ (232,978)	\$ (500,000)	114.6%	\$ (267,022)	

		2018	2019				2020			
Account	Account Name	Actual Year Total	Original Adopted Budget	Amended Budget	Budget Amendments Increase (+) Decrease (-)	Projected Year Total	Proposed Budget	% Change Projected 2019 Actual vs. Proposed 2020 Budget	\$\$ Change Projected 2019 Actual vs. Proposed 2020 Budget	
SPECIAL REVENUE FUNDS										
SOLID WASTE FUND										
REVENUES - Solid Waste Fund										
Taxes										
011-3-131-00000	SALES TAX RECEIPTS	\$ 1,136,651	\$ 1,320,000	\$ 1,132,242	\$ (187,758)	\$ 1,132,242	\$ 1,128,000.00	-0.4%	\$ (4,242)	
Licensing, Permits, & Fees										
011-3-441-01000	COMMERCIAL COLLECTION FEES	\$ 172,896	\$ 168,000	\$ 175,464	\$ 7,464	\$ 175,464	\$ 174,000.00	-0.8%	\$ (1,464)	
011-3-441-00000	DUMPING FEE CHARGED	\$ 8,226	\$ 7,800	\$ 7,809	\$ 9	\$ 7,809	\$ 8,250.00	5.7%	\$ 441	
Other Revenue										
011-3-611-00000	INTEREST	\$ 18,926	\$ 9,600	\$ 27,959	\$ 18,359	\$ 27,959	\$ 28,080.00	0.4%	\$ 121	
011-3-341-08400	RECYCLING METAL/PLASTIC/PAPER/ETC	\$ 22,103	\$ 20,000	\$ 17,308	\$ (2,692)	\$ 17,308	\$ 18,000.00	4.0%	\$ 692	
011-3-643-00000	RECYCLED WOOD PRODUCTS - FUEL	\$ 8,900	\$ 5,000	\$ 53,744	\$ 48,744	\$ 53,744	\$ 30,000.00	-44.2%	\$ (23,744)	
011-3-641-00000	SALE OF EQUIP/SCRAP	\$ -	\$ 500	\$ -	\$ (500)	\$ -	\$ -	100.0%	\$ -	
011-3-642-00000	REFUNDS	\$ 31	\$ -	\$ 750	\$ 750	\$ 750	\$ -	-100.0%	\$ (750)	
EXPENSES - Solid Waste Fund										
Personnel										
011-4-341-01100	SALARY	\$ (627,254)	\$ (681,507)	\$ (690,681)	\$ 9,174	\$ (690,681)	\$ (718,928.08)	4.1%	\$ (28,247)	
011-4-341-06200	MEDICARE	\$ (9,677)	\$ (10,482)	\$ (10,259)	\$ (223)	\$ (10,259)	\$ (10,424.46)	1.6%	\$ (165)	
011-4-341-06300	RETIREMENT	\$ (72,524)	\$ (78,373)	\$ (79,140)	\$ 767	\$ (79,140)	\$ (88,068.69)	11.3%	\$ (8,929)	
(NEW)	Solid Waste: Wormken's Comp Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (36,624.63)	100.0%	\$ (36,625)	
011-4-341-06400	GROUP INSURANCE	\$ (138,058)	\$ (142,940)	\$ (160,977)	\$ 18,037	\$ (160,977)	\$ (157,000.00)	-2.5%	\$ 3,977	
011-4-341-05200	PHYSICALS/TESTS	\$ (641)	\$ (1,600)	\$ (943)	\$ (657)	\$ (943)	\$ (1,060.00)	12.4%	\$ (117)	
011-4-341-06100	TRAVEL, CONFERENCE, TRAINING	\$ (2,101)	\$ (2,275)	\$ (1,920)	\$ (355)	\$ (1,920)	\$ (4,518.80)	135.3%	\$ (2,598)	
(NEW)	Solid Waste: Safety	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (11,000.00)	100.0%	\$ (11,000)	
Facility										
(NEW)	Solid Waste: General Liability Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (2,648.64)	100.0%	\$ (2,649)	
011-4-341-02400	TELEPHONE	\$ (6,272)	\$ (6,900)	\$ (6,823)	\$ (77)	\$ (6,823)	\$ (6,750.00)	-1.1%	\$ 73	
011-4-341-02300	UTILITIES	\$ (18,737)	\$ (19,200)	\$ (18,421)	\$ (779)	\$ (18,421)	\$ (18,720.00)	1.6%	\$ (299)	
011-4-341-04200	TOOLS/TECHNOLOGY (NON EQUIPMENT)	\$ (4,993)	\$ (8,500)	\$ (1,417)	\$ (7,083)	\$ (1,417)	\$ (6,500.00)	358.9%	\$ (5,083)	
011-4-341-03500	OFFICE EXPENSE	\$ (2,289)	\$ (2,800)	\$ (2,373)	\$ (427)	\$ (2,373)	\$ (2,500.00)	5.4%	\$ (127)	
011-4-341-08300	SURVEILLANCE / ENFORCEMENT COSTS	\$ (15,291)	\$ (400)	\$ (4,405)	\$ 4,005	\$ (4,405)	\$ (25,800.00)	485.8%	\$ (21,395)	

		2018	2019			2020			
Account	Account Name	Actual Year Total	Original Adopted Budget	Amended Budget	Budget Amendments Increase (+) Decrease (-)	Projected Year Total	Proposed Budget	% Change Projected 2019 Actual vs. Proposed 2020 Budget	\$\$ Change Projected 2019 Actual vs. Proposed 2020 Budget
SPECIAL REVENUE FUNDS									
SOLID WASTE FUND									
Fleet Management									
011-4-341-08700	INSURANCE/LIA/VEH/WC	\$ (54,772)	\$ (61,639)	\$ (62,377)	\$ 739	\$ (62,377)	\$ (29,304.50)	-53.0%	\$ 33,073
011-4-341-04300	EQUIPMENT	\$ (32,120)	\$ (190,000)	\$ (133,929)	\$ (56,071)	\$ (133,929)	\$ -	-100.0%	\$ 133,929
011-4-341-04350	LEASE OF EQUIPMENT	\$ (33,535)	\$ (82,800)	\$ (65,326)	\$ (17,474)	\$ (65,326)	\$ (62,800.00)	-3.9%	\$ 2,526
011-4-341-03400	GAS & OIL	\$ (107,605)	\$ (104,000)	\$ (111,983)	\$ 7,983	\$ (111,983)	\$ (102,000.00)	-8.9%	\$ 9,983
011-4-341-03300	TIRES	\$ (14,530)	\$ (15,000)	\$ (17,235)	\$ 2,235	\$ (17,235)	\$ (17,400.00)	1.0%	\$ (165)
011-4-341-05500	GPS FLEET TRACKING	\$ (4,127)	\$ (5,068)	\$ (4,831)	\$ (237)	\$ (4,831)	\$ (4,310.44)	-10.8%	\$ 521
Capital									
011-4-341-03900	BUILDING / INFRASTRUCTURE REPAIR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (50,000.00)	100.0%	\$ (50,000)
011-4-343-00000	MODEL BIN SITES - WORK IN PROGRESS	\$ -	\$ -	\$ (65,140)	\$ 65,140	\$ (65,140)	\$ -	-100.0%	\$ 65,140
General Operating Expenses									
011-4-341-03700	PARTS, REPAIRS, SUPPLIES, ETC.	\$ (120,364)	\$ (122,500)	\$ (159,878)	\$ 37,378	\$ (159,878)	\$ (136,500.00)	-14.6%	\$ 23,378
011-4-341-04400	NON-CAPITALIZED ASSETS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (20,500.00)	100.0%	\$ (20,500)
Outside Services									
011-4-341-08500	CONTRACT PAYMENTS	\$ (1,699)	\$ -	\$ (1,200)	\$ 1,200	\$ (1,200)	\$ (30,000.00)	2400.0%	\$ (28,800)
011-4-341-01500	ENGINEER	\$ (22,539)	\$ (8,000)	\$ (21,617)	\$ 13,617	\$ (21,617)	\$ (20,000.00)	-7.5%	\$ 1,617
011-4-341-01200	LEGAL COUNCIL & SETTLEMENTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (2,500.00)	100.0%	\$ (2,500)
011-4-341-08600	DUMPING FEES	\$ (269,543)	\$ (297,000)	\$ (288,463)	\$ (8,537)	\$ (288,463)	\$ (290,000.00)	0.5%	\$ (1,537)
011-4-341-02000	FEES / PERMITS / AUDIT FEES	\$ (3,048)	\$ (2,000)	\$ (4,504)	\$ 2,504	\$ (4,504)	\$ (4,500.00)	-0.1%	\$ 4
011-4-341-08200	TESTING FEES	\$ (643)	\$ -	\$ (3,756)	\$ 3,756	\$ (3,756)	\$ (750.00)	-80.0%	\$ 3,006
011-4-341-02100	PUBLICATIONS	\$ -	\$ (300)	\$ (63)	\$ (237)	\$ (63)	\$ (200.00)	217.1%	\$ (137)
Inter-Governmental									
011-4-151-05500	ADMIN COLLECTION COST & COMMISSIONS	\$ (13,749)	\$ (29,500)	\$ (17,031)	\$ (12,469)	\$ (17,031)	\$ (16,920.00)	-0.7%	\$ 111
INTER-FUND TRANSFERS - Solid Waste Fund									
011-3-694-00100	Solid Waste: Transfer From General	\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ -	100.0%	\$ -
011-3-694-01000	Solid Waste: Trans To Landfill Clos	\$ -	\$ -	\$ (100,117)	\$ 100,117	\$ (100,117)	\$ (40,000.00)	-60.0%	\$ 60,117
Total Revenues		\$ 1,367,733	\$ 1,530,900	\$ 1,415,276	\$ (115,624)	\$ 1,415,276	\$ 1,386,330	-2.0%	\$ (28,946)
Total Expenses		\$ (1,576,110)	\$ (1,872,784)	\$ (1,934,693)	\$ 61,909	\$ (1,934,693)	\$ (1,878,228)	-2.9%	\$ 56,465
Total Inter-Fund Transfers		\$ 500,000	\$ -	\$ (100,117)	\$ 100,117	\$ (100,117)	\$ (40,000)	-60.0%	\$ 60,117

Account	Account Name	2018	2019			2020		% Change	\$\$ Change
		Actual Year Total	Original Adopted Budget	Amended Budget	Budget Amendments Increase (+) Decrease (-)	Projected Year Total	Proposed Budget	Projected 2019 Actual vs. Proposed 2020 Budget	Projected 2019 Actual vs. Proposed 2020 Budget
SPECIAL REVENUE FUNDS									
HEALTH UNIT FUND									
REVENUES - Health Unit Fund									
Taxes									
007-3-111-00000	AD VALOREM PROPERTY TAX	\$ 174,447	\$ 164,500	\$ 164,500	\$ -	\$ 164,500	\$ 162,015.58	-1.5%	\$ (2,484)
Inter-Governmental Revenues									
007-3-112-00000	PAYMENT IN LIEU OF PROPERTY TAXES	\$ 259	\$ 200	\$ 260	\$ 60	\$ 260	\$ 260.00	-0.1%	\$ (0)
Other Revenue									
007-3-611-00000	HEALTH UNIT INTEREST	\$ 5,291	\$ 3,800	\$ 9,613	\$ 5,813	\$ 9,613	\$ 8,905.00	-7.4%	\$ (708)
EXPENSES - Health Unit Fund									
Personnel									
007-4-194-01100	SALARIES - JURY FUNDED HEALTH UNIT	\$ (61,046)	\$ (60,700)	\$ (60,010)	\$ (690)	\$ (60,010)	\$ (71,804.80)	19.7%	\$ (11,794)
007-4-194-06200	EMPLOYER'S SHARE - MEDICARE	\$ (2,569)	\$ (4,644)	\$ (2,159)	\$ (2,485)	\$ (2,159)	\$ (1,041.17)	-51.8%	\$ 1,117
007-4-194-06800	EMPLOYER'S SHARE - FICA	\$ -	\$ -	\$ (1,578)	\$ 1,578	\$ (1,578)	\$ (3,338.92)	111.5%	\$ (1,761)
007-4-194-06300	EMPLOYER'S SHARE - RETIREMENT	\$ (4,044)	\$ (6,981)	\$ (1,527)	\$ (5,453)	\$ (1,527)	\$ (2,199.02)	44.0%	\$ (672)
(NEW)	Health Unit: Workmen's Comp Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	100.0%	\$ -
007-4-194-06900	EMPLOYEE HEALTH INSURANCE BENEFITS	\$ (13,537)	\$ (16,770)	\$ (6,424)	\$ (10,347)	\$ (6,424)	\$ (8,964.57)	39.6%	\$ (2,541)
007-4-194-07100	PHYSICALS / DRUG TESTING	\$ -	\$ (200)	\$ (364)	\$ 164	\$ (364)	\$ (212.00)	-41.8%	\$ 152
Facility									
007-4-401-02800	INSURANCE - LIA/BLDG	\$ (3,001)	\$ (2,955)	\$ (3,180)	\$ 224	\$ (3,180)	\$ (3,794.57)	19.3%	\$ (615)
007-4-401-05000	TELEPHONE / INTERNET SERVICE	\$ (2,062)	\$ (3,000)	\$ (2,189)	\$ (811)	\$ (2,189)	\$ (2,220.00)	1.4%	\$ (31)
007-4-401-02300	UTILITIES	\$ (16,347)	\$ (18,000)	\$ (16,490)	\$ (1,510)	\$ (16,490)	\$ (17,000.00)	3.1%	\$ (510)
007-4-194-00000	BUILDING & GROUNDS	\$ (7,256)	\$ (9,000)	\$ (5,147)	\$ (3,853)	\$ (5,147)	\$ (6,000.00)	16.6%	\$ (853)
007-4-401-04000	TECHNOLOGY & TOOLS	\$ (3,074)	\$ (2,000)	\$ (250)	\$ (1,750)	\$ (250)	\$ (500.00)	100.0%	\$ (250)
Capital									
007-4-401-04200	EQUIPMENT	\$ -	\$ -	\$ (15,247)	\$ 15,247	\$ (15,247)	\$ (5,000.00)	-67.2%	\$ 10,247
General Operating Expenses									
007-4-401-03500	HEALTH UNIT SUPPLIES	\$ (141)	\$ (800)	\$ (774)	\$ (26)	\$ (774)	\$ (120.00)	-84.5%	\$ 654

		2018	2019			2020			
Account	Account Name	Actual Year Total	Original Adopted Budget	Amended Budget	Budget Amendments Increase (+) Decrease (-)	Projected Year Total	Proposed Budget	% Change Projected 2019 Actual vs. Proposed 2020 Budget	\$\$ Change Projected 2019 Actual vs. Proposed 2020 Budget
SPECIAL REVENUE FUNDS									
HEALTH UNIT FUND									
<u>Inter-Governmental</u>									
007-4-194-05600	PENSION / RETIREMENT TAX DEDUCTION	\$ (10,821)	\$ (6,700)	\$ (11,000)	\$ 4,300	\$ (11,000)	\$ (11,500.00)	4.5%	\$ (500)
<u>INTER-FUND TRANSFERS - Health Unit Fund</u>									
007-3-694-00100	Health Unit: Transfer From General	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	100.0%	\$ -
Total Revenues		\$ 179,996	\$ 168,500	\$ 174,373	\$ 5,873	\$ 174,373	\$ 171,181	-1.8%	\$ (3,193)
Total Expenses		\$ (123,898)	\$ (131,750)	\$ (126,339)	\$ (5,411)	\$ (126,339)	\$ (133,695)	5.8%	\$ (7,356)
Total Inter-Fund Transfers		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	100.0%	\$ -

		2018	2019				2020			
Account	Account Name	Actual Year Total	Original Adopted Budget	Amended Budget	Budget Amendments Increase (+) Decrease (-)	Projected Year Total	Proposed Budget	% Change Projected 2019 Actual vs. Proposed 2020 Budget	\$\$ Change Projected 2019 Actual vs. Proposed 2020 Budget	
SPECIAL REVENUE FUNDS										
LIBRARY FUND										
REVENUES - Library Fund										
Taxes										
004-3-111-00000	LIBRARY TAX	\$ 1,634,922	\$ 1,500,000	\$ 1,500,000	\$ -	\$ 1,500,000	\$ 1,300,000.00	-13.3%	\$ (200,000)	
Inter-Governmental Revenues										
004-3-112-00000	PAYMENT IN LIEU OF PROPERTY TAXES	\$ 2,421	\$ 5,000	\$ 2,500	\$ (2,500)	\$ 2,500	\$ 2,500.00	0.0%	\$ -	
004-3-330-00000	LIBRARY STATE REVENUE SHARING	\$ 32,549	\$ 30,000	\$ 30,000	\$ -	\$ 30,000	\$ 30,000.00	0.0%	\$ -	
004-3-346-01000	STATE GRANT - TECHNOLOGY	\$ 25,376	\$ 20,000	\$ 25,000	\$ 5,000	\$ 25,000	\$ 25,000.00	0.0%	\$ -	
004-3-346-03000	STATE GRANT - ARTS	\$ -	\$ 2,500	\$ -	\$ (2,500)	\$ -	\$ -	100.0%	\$ -	
Licensing, Permits, & Fees										
004-3-511-00000	LIBRARY FINES	\$ -	\$ 30,000	\$ -	\$ (30,000)	\$ -	\$ -	100.0%	\$ -	
Other Revenue										
004-3-611-00000	LIBRARY INTEREST	\$ 36,855	\$ 15,600	\$ 70,000	\$ 54,400	\$ 70,000	\$ 60,000.00	-14.3%	\$ (10,000)	
004-3-641-00000	SHIRT SALES	\$ -	\$ 1,000	\$ -	\$ (1,000)	\$ -	\$ -	100.0%	\$ -	
004-3-642-00000	REFUNDS	\$ -	\$ 500	\$ -	\$ (500)	\$ -	\$ -	100.0%	\$ -	
EXPENSES - Library Fund										
Personnel										
004-4-506-01100	LIBRARY SALARY	\$ (498,634)	\$ (500,000)	\$ (500,000)	\$ -	\$ (500,000)	\$ (550,000.00)	10.0%	\$ (50,000)	
004-4-506-06200	MEDICARE	\$ (9,233)	\$ (15,000)	\$ (8,000)	\$ (7,000)	\$ (8,000)	\$ (8,000.00)	0.0%	\$ -	
004-4-506-06800	FICA	\$ -	\$ -	\$ (1,000)	\$ 1,000	\$ (1,000)	\$ (1,000.00)	0.0%	\$ -	
004-4-506-06300	LIBRARY RETIREMENT	\$ (54,620)	\$ (75,000)	\$ (60,000)	\$ (15,000)	\$ (60,000)	\$ (67,000.00)	11.7%	\$ (7,000)	
004-4-506-06710	LIBRARY UNEMPLOYMENT COMPENSATION	\$ (85)	\$ -	\$ -	\$ -	\$ -	\$ -	100.0%	\$ -	
004-4-506-06400	LIBRARY GROUP INSURANCE	\$ (119,663)	\$ (120,000)	\$ (120,000)	\$ -	\$ (120,000)	\$ (120,000.00)	0.0%	\$ -	
004-4-506-05200	Library Physicals/Tests	\$ (100)	\$ -	\$ -	\$ -	\$ -	\$ -	100.0%	\$ -	
004-4-506-06100	TRAVEL	\$ (3,748)	\$ (12,500)	\$ (12,500)	\$ -	\$ (12,500)	\$ (12,500.00)	0.0%	\$ -	
004-4-506-02100	DUES	\$ (510)	\$ (6,000)	\$ (3,000)	\$ (3,000)	\$ (3,000)	\$ (6,000.00)	100.0%	\$ (3,000)	
Facility										
004-4-506-02800	INSURANCE	\$ (19,435)	\$ (25,000)	\$ (21,000)	\$ (4,000)	\$ (21,000)	\$ (25,000.00)	19.0%	\$ (4,000)	
004-4-506-02400	TELEPHONE	\$ (4,579)	\$ (10,000)	\$ (7,500)	\$ (2,500)	\$ (7,500)	\$ (7,500.00)	0.0%	\$ -	
004-4-506-02300	UTILITIES	\$ (30,031)	\$ (30,000)	\$ (32,000)	\$ 2,000	\$ (32,000)	\$ (30,000.00)	-6.3%	\$ 2,000	
004-4-506-03300	TECHNOLOGY - MAINT & SUPPORT	\$ (75,174)	\$ (65,500)	\$ (65,500)	\$ -	\$ (65,500)	\$ (65,500.00)	0.0%	\$ -	
004-4-506-03500	OFFICE SUPPLIES	\$ (49,766)	\$ (51,000)	\$ (51,000)	\$ -	\$ (51,000)	\$ (51,000.00)	0.0%	\$ -	
004-4-506-03200	MAINT. SUPPLIES/GROUNDS/BUILDING	\$ (38,879)	\$ (101,000)	\$ (80,000)	\$ (21,000)	\$ (80,000)	\$ (80,000.00)	0.0%	\$ -	

Account	Account Name	2018	2019			2020		% Change Projected 2019 Actual vs. Proposed 2020 Budget	\$\$ Change Projected 2019 Actual vs. Proposed 2020 Budget
		Actual Year Total	Original Adopted Budget	Amended Budget	Budget Amendments Increase (+) Decrease (-)	Projected Year Total	Proposed Budget		
SPECIAL REVENUE FUNDS									
LIBRARY FUND									
Fleet Management									
004-4-506-03400	BOOKMOBILE EXPENSES	\$ (8,477)	\$ (21,000)	\$ (10,000)	\$ (11,000)	\$ (10,000)	\$ (10,000.00)	0.0%	\$ -
Capital									
004-4-507-00000	CAPITAL OUTLAY PROJECTS	\$ -	\$ (20,000)	\$ -	\$ (20,000)	\$ -	\$ -	100.0%	\$ -
004-4-507-01000	CAP OUTLAY - BLDG RENOVATIONS	\$ (20,626)	\$ -	\$ (6,500)	\$ 6,500	\$ (6,500)	\$ (150,000.00)	2207.7%	\$ (143,500)
004-4-507-02000	CAP OUTLAY - PARKING LOT	\$ (112,720)	\$ (185,000)	\$ -	\$ (185,000)	\$ -	\$ (185,000.00)	100.0%	\$ (185,000)
004-4-506-04300	FUTURE BOOKMOBILE PURCHASE	\$ -	\$ (220,000)	\$ -	\$ (220,000)	\$ -	\$ (220,000.00)	100.0%	\$ (220,000)
General Operating Expenses									
004-4-506-04400	BOOKS, BINDERY, PERIODICALS	\$ (127,558)	\$ (160,500)	\$ (110,000)	\$ (50,500)	\$ (110,000)	\$ (120,000.00)	9.1%	\$ (10,000)
004-4-506-04100	FURNITURE/EQUIPMENT	\$ (27,999)	\$ (21,000)	\$ (21,000)	\$ -	\$ (21,000)	\$ (21,000.00)	0.0%	\$ -
004-4-506-07700	DEPR EXPENSE LIBRARY CIRC MATERIALS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	100.0%	\$ -
Outside Services									
004-4-506-01200	LEGAL FEES	\$ -	\$ (1,000)	\$ -	\$ (1,000)	\$ -	\$ (1,000.00)	100.0%	\$ (1,000)
004-4-506-03700	PROFESSIONAL SERVICES	\$ (6,671)	\$ (5,500)	\$ (500)	\$ (5,000)	\$ (500)	\$ (2,500.00)	400.0%	\$ (2,000)
004-4-506-03900	PROGRAMMING	\$ (61,703)	\$ (62,500)	\$ (62,500)	\$ -	\$ (62,500)	\$ (62,500.00)	0.0%	\$ -
004-4-506-04000	J P LIBRARY ACCOUNTING / PAYROLL	\$ (18,000)	\$ (18,000)	\$ (18,000)	\$ -	\$ (18,000)	\$ (18,000.00)	0.0%	\$ -
Inter-Governmental									
004-4-506-03600	ARTS GRANT - EXPENDITURES	\$ -	\$ (2,500)	\$ -	\$ (2,500)	\$ -	\$ -	100.0%	\$ -
004-4-506-05600	PENSION/RETIREMENT DEDUCTION	\$ (59,567)	\$ (65,000)	\$ (65,000)	\$ -	\$ (65,000)	\$ (70,000.00)	7.7%	\$ (5,000)
Miscellaneous Expenses									
004-4-642-08500	ELECTION EXPENSE	\$ (28,839)	\$ -	\$ -	\$ -	\$ -	\$ -	100.0%	\$ -
004-4-642-00000	REFUNDS TO PATRONS	\$ -	\$ (500)	\$ -	\$ (500)	\$ -	\$ -	100.0%	\$ -
Total Revenues		\$ 1,732,123	\$ 1,604,600	\$ 1,627,500	\$ 22,900	\$ 1,627,500	\$ 1,417,500	-12.9%	\$ (210,000)
Total Expenses		\$ (1,376,616)	\$ (1,793,500)	\$ (1,255,000)	\$ (538,500)	\$ (1,255,000)	\$ (1,883,500)	50.1%	\$ (628,500)
Total Inter-Fund Transfers		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	100.0%	\$ -

Account	Account Name	2018	2019			2020		% Change Projected 2019 Actual vs. Proposed 2020 Budget	\$\$ Change Projected 2019 Actual vs. Proposed 2020 Budget
		Actual Year Total	Original Adopted Budget	Amended Budget	Budget Amendments Increase (+) Decrease (-)	Projected Year Total	Proposed Budget		
SPECIAL REVENUE FUNDS									
TOURISM FUND									
REVENUES - Tourism Fund									
Inter-Governmental Revenues									
009-3-341-00000	Tourism: Grant Revenue	\$ 27,775	\$ 27,775	\$ 27,775	\$ -	\$ 27,775	\$ 27,775.00	0.0%	\$ -
Other Revenue									
009-3-611-00000	Tourism: Interest	\$ 1,030	\$ 1,800	\$ 2,670	\$ 870	\$ 2,670	\$ 2,600.00	-2.6%	\$ (70)
EXPENSES - Tourism Fund									
Personnel									
009-4-655-06100	Tourism: Travel Expense	\$ -	\$ (500)	\$ (2,917)	\$ 2,417	\$ (2,917)	\$ (3,000.00)	2.8%	\$ (83)
009-4-655-06000	Tourism: Dues, Memberships, Registr	\$ -	\$ -	\$ (1,968)	\$ 1,968	\$ (1,968)	\$ (2,000.00)	1.6%	\$ (32)
Facility									
009-4-655-03500	Tourism: Office Expense	\$ (362)	\$ (700)	\$ (727)	\$ 27	\$ (727)	\$ (1,000.00)	37.6%	\$ (273)
Outside Services									
009-4-655-02100	Tourism: Advertising	\$ (323)	\$ (9,200)	\$ (686)	\$ (8,514)	\$ (686)	\$ (15,000.00)	2086.6%	\$ (14,314)
009-4-655-03100	Tourism: Education/Recreation/Cultu	\$ (5,588)	\$ (10,000)	\$ (9,065)	\$ (935)	\$ (9,065)	\$ (15,000.00)	65.5%	\$ (5,935)
INTER-FUND TRANSFERS - Tourism Fund									
009-3-694-00100	Tourism: Transfer From General Fund	\$ 27,775	\$ -	\$ -	\$ -	\$ -	\$ -	100.0%	\$ -
Total Revenues		\$ 28,805	\$ 29,575	\$ 30,445	\$ 870	\$ 30,445	\$ 30,375	-0.2%	\$ (70)
Total Expenses		\$ (6,273)	\$ (20,400)	\$ (15,363)	\$ (5,037)	\$ (15,363)	\$ (36,000)	134.3%	\$ (20,637)
Total Inter-Fund Transfers		\$ 27,775	\$ -	\$ -	\$ -	\$ -	\$ -	100.0%	\$ -

		2018	2019				2020			
Account	Account Name	Actual Year Total	Original Adopted Budget	Amended Budget	Budget Amendments Increase (+) Decrease (-)	Projected Year Total	Proposed Budget	% Change Projected 2019 Actual vs. Proposed 2020 Budget	\$\$ Change Projected 2019 Actual vs. Proposed 2020 Budget	
SPECIAL REVENUE FUNDS										
PETIT/GRAND JURY FEES FUND										
REVENUES - Petit/Grand Jury Fees Fund										
Other Revenue										
026-3-694-00000	MISC REVENUE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	100.0%	\$ -	
EXPENSES - Petit/Grand Jury Fees Fund										
Miscellaneous Expenses										
026-4-400-00000	PETIT / GRAND JURY FEES	\$ (7,616)	\$ (9,900)	\$ (4,429)	\$ (5,471)	\$ (4,429)	\$ (8,000.00)	80.6%	\$ (3,571)	
026-4-500-00000	MISCELLANEOUS EXPENSES	\$ (50)	\$ -	\$ -	\$ -	\$ -	\$ -	100.0%	\$ -	
INTER-FUND TRANSFERS - Petit/Grand Jury Fees Fund										
026-3-100-00000	Court Witness: Transfer From Genera	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ 5,000.00	100.0%	\$ 5,000	
Total Revenues		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	100.0%	\$ -	
Total Expenses		\$ (7,666)	\$ (9,900)	\$ (4,429)	\$ (5,471)	\$ (4,429)	\$ (8,000)	80.6%	\$ (3,571)	
Total Inter-Fund Transfers		\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ 5,000	100.0%	\$ 5,000	

CAPITAL FUNDS

Summary Overview

Capital projects funds are used to account for financial resources to be used for the acquisition of or improvements to capital facilities and/or capital equipment. All capital project funds are considered non-recurring capital expenditures since these funds are project driven, versus operating in nature. The Current Year Road Project Fund and the Capital Outlay Fund account for the Parish’s most significant capital outlay projects projected for 2020.

The Parish has a capital outlay budget for 2020 in excess of \$3.4 million. These projects are being funded through tax collections, grant proceeds, and previously reserved funds. Below is a summary of the Capital Projects Funds.

Fund Description and Capital Plan

CURRENT YEAR ROAD PROGRAM FUND

The Current Year Road Program Fund accounts for various road improvement projects including major asphalt overlay, road widening, and comprehensive road maintenance. Additional construction can include constructing roundabouts and turnarounds where necessary to improve the flow of traffic.

During 2020, the Parish will also have all Parish Roads in the system assessed and rated in a priority listing to determine future maintenance needs.

The budget for 2020 has been initially set at \$1.36 million. This budgeted amount is subject to change based on the collection of the 0.4% sales tax collections for construction. The Parish Engineer will present the Police Jury with proposed projects within the determined budget that fall within the previously determined priority listings.

CAPITAL OUTLAY FUND

The Capital Fund is an extension of the General Fund created by the Police Jury. Funds are transferred from the General Fund into the Capital Fund to fund major capital projects for the fiscal year. This fund does not account for planned capital projects for the Library which are budgeted within the Library Fund.

2020 Budgeted Projects:

- Construction of two Solid Waste model bin sites \$650,000
- Industrial Drive building repairs, equipment, & supplies \$237,000
- Technology upgrades and improvements \$200,000
- Replacing Air Handling Units #1 and #2 in the Courthouse \$105,000

STATE GRANTS FUND

The State Grants Fund was created to monitor the state grant awards and authorized expenditures. In 2017, Jackson Parish received an LCDBG grant to construct a new water well for the Punkin Center Water System. The activity for that grant is monitored by the State Grants Fund.

This fund has a separate, non-interest-bearing checking account associated with it.

FEDERAL GRANTS FUND

All Federal Grants are maintained within the Federal Grants Fund. For 2020, the Governor's Office of Homeland Security and Emergency Preparedness (GOHSEP) will issue the State Homeland and Security Grant (SHSP) to provide equipment, training, and exercise funds for First Responders, law enforcement, fire, health, emergency preparedness, and health personnel. The Parish Office of Emergency Preparedness (OEP) Director will meet with all interested parties to determine the best use of the grant and they will monitor and administrate all grant submissions.

The annual Emergency Management Performance Grant provides 100% of the salary for the OEP Director. Additional day-to-day operation of the OEP office are supplemented by the General Fund.

STATUTORY RESERVE FUND

The Jury recognized the importance of preparing for unforeseen events that could adversely affect the financial condition of the Jackson Parish Police Jury. It has therefore created the Statutory Reserve Fund in order to reserve surplus funds for future use. With a transfer of \$173 thousand budgeted in 2020, the final ending balance of the fund will be \$500 thousand. The Police Jury will review the annual budget and decide how much to set aside each year.

The transfer or expenditure of the reserve fund requires a 2/3 vote of the jury.

LANDFILL CLOSURE FUND

The Landfill Closure Fund was established by the Police Jury to fund the closure of the Jackson Parish Construction Debris Landfill at the end of its useful life. The State requires that the Jury fund the closure of the landfill. The approximate amount needed for closure is calculated by the Parish Engineer annually and was \$687 thousand as of 2019. The Solid Waste fund will transfer the necessary amount annually to ensure this fund is equal to the approximate closure costs.

LIVESTOCK PAVILION FUND

In 2015, the Jury approved the transfer of \$250,000 from the Statutory Reserve Fund and created the Livestock Arena & Pavilion Fund. The purpose is to supplement the Recreation District's Capital Outlay Project for the construction of a Livestock Pavilion and Riding Arena pending final approval from the State of Louisiana's Capital Outlay program. Because of the state's financial situation, the construction funding has been delayed indefinitely. The Police Jury will continue to reserve these funds until the project is finalized.

Account	Account Name	2018	2019			2020		% Change Projected 2019 Actual vs. Proposed 2020 Budget	\$\$ Change Projected 2019 Actual vs. Proposed 2020 Budget
		Actual Year Total	Original Adopted Budget	Amended Budget	Budget Amendments Increase (+) Decrease (-)	Projected Year Total	Proposed Budget		
CAPITAL FUNDS									
STATE GRANTS FUND									
REVENUES - State Grants Fund									
Inter-Governmental Revenues									
025-3-310-00000	LCDBG Grant: Reimbursements	\$ 54,150	\$ 245,850	\$ 326,958	\$ 81,108	\$ 326,958	\$ -	-100.0%	\$ (326,958)
EXPENSES - State Grants Fund									
Facility									
025-4-221-03500	LCDBG Grant: Office Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	100.0%	\$ -
Capital									
025-4-221-04300	LCDBG Grant: Equipment Purchase	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	100.0%	\$ -
Outside Services									
025-4-221-01400	LCDBG Grant: Consultant Fees	\$ (21,750)	\$ (11,290)	\$ (13,400)	\$ 2,110	\$ (13,400)	\$ -	-100.0%	\$ 13,400
025-4-221-01500	LCDBG Grant: Engineering Fees	\$ (32,400)	\$ (234,560)	\$ (24,240)	\$ (210,320)	\$ (24,240)	\$ -	-100.0%	\$ 24,240
025-4-221-08500	LCDBG Grant: Contract Payments	\$ -	\$ -	\$ (289,318)	\$ 289,318	\$ (289,318)	\$ -	-100.0%	\$ 289,318
INTER-FUND TRANSFERS - State Grants Fund									
Total Revenues		\$ 54,150	\$ 245,850	\$ 326,958	\$ 81,108	\$ 326,958	\$ -	-100.0%	\$ (326,958)
Total Expenses		\$ (54,150)	\$ (245,850)	\$ (326,958)	\$ 81,108	\$ (326,958)	\$ -	-100.0%	\$ 326,958
Total Inter-Fund Transfers		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	100.0%	\$ -

		2018	2019				2020			
Account	Account Name	Actual Year Total	Original Adopted Budget	Amended Budget	Budget Amendments Increase (+) Decrease (-)	Projected Year Total	Proposed Budget	% Change Projected 2019 Actual vs. Proposed 2020 Budget	\$\$ Change Projected 2019 Actual vs. Proposed 2020 Budget	
CAPITAL FUNDS										
FEDERAL GRANTS FUND										
REVENUES - Federal Grants Fund										
Inter-Governmental Revenues										
024-3-100-10000	Federal Grants Received	\$ -	\$ -	\$ 7,590	\$ 7,590	\$ 7,590	\$ -	-100.0%	\$ (7,590)	
024-3-100-00000	Grant Match Reimbursement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	100.0%	\$ -	
024-3-100-02015	2015 SHSP Grant Reimbursement	\$ 30,268	\$ -	\$ -	\$ -	\$ -	\$ -	100.0%	\$ -	
024-3-100-02016	2016 SHSP Grant Reimbursement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	100.0%	\$ -	
024-3-100-02017	2017 SHSP Grant Reimbursement	\$ -	\$ 30,286	\$ 29,985	\$ (301)	\$ 29,985	\$ -	-100.0%	\$ (29,985)	
024-3-100-02018	2018 SHSP Grant Reimbursement	\$ -	\$ -	\$ 30,286	\$ 30,286	\$ 30,286	\$ -	-100.0%	\$ (30,286)	
024-3-100-02019	2019 SHSP Grant Reimbursement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,556.43	100.0%	\$ 30,556	
EXPENSES - Federal Grants Fund										
Capital										
024-4-221-04300	Equipment Purchases	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	100.0%	\$ -	
Outside Services										
024-4-200-10000	Federal Grant Engineering	\$ -	\$ -	\$ (7,590)	\$ 7,590	\$ (7,590)	\$ -	-100.0%	\$ 7,590	
024-4-200-20000	Federal Grant Construction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	100.0%	\$ -	
024-4-200-30000	Federal Grant Consulting	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	100.0%	\$ -	
Miscellaneous Expenses										
024-4-200-02015	2015 SHSP Grant Expenditures	\$ (2,078)	\$ -	\$ -	\$ -	\$ -	\$ -	100.0%	\$ -	
024-4-200-02016	2016 SHSP Grant Expenditures	\$ (24,139)	\$ -	\$ -	\$ -	\$ -	\$ -	100.0%	\$ -	
024-4-200-02017	2017 SHSP Grant Expenditures	\$ (29,985)	\$ (30,286)	\$ -	\$ (30,286)	\$ -	\$ -	100.0%	\$ -	
024-4-200-02018	2018 SHSP Grant Expenditures	\$ -	\$ -	\$ (30,286)	\$ 30,286	\$ (30,286)	\$ -	-100.0%	\$ 30,286	
024-4-200-02019	2019 SHSP Grant Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (30,556.43)	100.0%	\$ (30,556)	
INTER-FUND TRANSFERS - Federal Grants Fund										
Total Revenues		\$ 30,268	\$ 30,286	\$ 67,862	\$ 37,575	\$ 67,862	\$ 30,556	-55.0%	\$ (37,305)	
Total Expenses		\$ (56,202)	\$ (30,286)	\$ (37,876)	\$ 7,590	\$ (37,876)	\$ (30,556)	-19.3%	\$ 7,320	
Total Inter-Fund Transfers		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	100.0%	\$ -	

		2018	2019				2020			
Account	Account Name	Actual Year Total	Original Adopted Budget	Amended Budget	Budget Amendments Increase (+) Decrease (-)	Projected Year Total	Proposed Budget	% Change Projected 2019 Actual vs. Proposed 2020 Budget	\$\$ Change Projected 2019 Actual vs. Proposed 2020 Budget	
CAPITAL FUNDS										
CURRENT YEAR ROAD PROGRAM FUND										
REVENUES - Current Year Road Program Fund										
Other Revenue										
008-3-611-00000	INTEREST - JONESBORO STATE BANK	\$ 4,561	\$ 2,200	\$ -	\$ (2,200)	\$ 0	\$ -	-100.0%	\$ (0)	
EXPENSES - Current Year Road Program Fund										
Outside Services										
008-4-403-07300	ENGINEERING FEES	\$ (96,007)	\$ (100,000)	\$ (89,362)	\$ (10,638)	\$ (89,362)	\$ (120,000.00)	34.3%	\$ (30,638)	
008-4-403-07100	CONTRACTUAL - PROJECTS	\$ (903,109)	\$ (1,050,000)	\$ (962,264)	\$ (87,736)	\$ (962,264)	\$ (1,231,205.30)	27.9%	\$ (268,941)	
008-4-403-07400	LABORATORY TESTING FEES	\$ (5,835)	\$ -	\$ -	\$ -	\$ -	\$ (5,000.00)	100.0%	\$ (5,000)	
INTER-FUND TRANSFERS - Current Year Road Program Fund										
008-3-694-00100	Curr Yr Road Proj: Trans From Gener	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	100.0%	\$ -	
008-3-694-00200	Curr Yr Road Proj: Trans From Road	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500,000.00	100.0%	\$ 500,000	
008-3-694-00300	Curr Yr Road Proj: Trans From Sales	\$ 400,000	\$ 980,000	\$ 786,624	\$ 193,376	\$ 786,624	\$ 350,000.00	-55.5%	\$ (436,624)	
008-3-694-00600	Curr Yr Road Proj: Trans From Aspha	\$ 652,483	\$ 170,000	\$ 232,978	\$ (62,978)	\$ 232,978	\$ 500,000.00	114.6%	\$ 267,022	
Total Revenues		\$ 4,561	\$ 2,200	\$ -	\$ (2,200)	\$ 0	\$ -	-100.0%	\$ (0)	
Total Expenses		\$ (1,004,951)	\$ (1,150,000)	\$ (1,051,626)	\$ (98,374)	\$ (1,051,626)	\$ (1,356,205)	29.0%	\$ (304,579)	
Total Inter-Fund Transfers		\$ 1,052,483	\$ 1,150,000	\$ 1,019,601	\$ 130,399	\$ 1,019,601	\$ 1,350,000	32.4%	\$ 330,399	

Account	Account Name	2018	2019			2020			
		Actual Year Total	Original Adopted Budget	Amended Budget	Budget Amendments Increase (+) Decrease (-)	Projected Year Total	Proposed Budget	% Change Projected 2019 Actual vs. Proposed 2020 Budget	\$\$ Change Projected 2019 Actual vs. Proposed 2020 Budget
CAPITAL FUNDS									
CAPITAL OUTLAY FUND									
REVENUES - Capital Outlay Fund									
Other Revenue									
013-3-611-00000	CAPITAL FUND INTEREST	\$ 3,183	\$ 3,000	\$ -	\$ (3,000)	\$ -	\$ -	100.0%	\$ -
EXPENSES - Capital Outlay Fund									
Capital									
013-4-600-04300	EQUIPMENT/FURNITURE	\$ (25,288)	\$ (310,000)	\$ -	\$ (310,000)	\$ -	\$ (340,000.00)	100.0%	\$ (340,000)
013-4-600-08500	CONSTRUCTION - CONTRACTED	\$ -	\$ -	\$ (338,280)	\$ 338,280	\$ (338,280)	\$ (865,000.00)	155.7%	\$ (526,720)
013-4-650-00000	JURY APPROVED - SPECIAL PROJECTS	\$ -	\$ (75,000)	\$ -	\$ (75,000)	\$ -	\$ -	100.0%	\$ -
Outside Services									
013-4-600-01500	ENGINEER/ARCHITECT FEES	\$ 25,288	\$ (13,500)	\$ (27,008)	\$ 13,508	\$ (27,008)	\$ -	-100.0%	\$ 27,008
013-4-600-08200	TESTING FEES/PERMITS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	100.0%	\$ -
INTER-FUND TRANSFERS - Capital Outlay Fund									
013-3-694-00100	Capital: Transfer From General Fund	\$ 100,000	\$ 40,000	\$ 146,623	\$ (106,623)	\$ 146,623	\$ 1,205,000.00	721.8%	\$ 1,058,377
Total Revenues		\$ 3,183	\$ 3,000	\$ -	\$ (3,000)	\$ -	\$ -	100.0%	\$ -
Total Expenses		\$ (0)	\$ (398,500)	\$ (365,288)	\$ (33,212)	\$ (365,288)	\$ (1,205,000)	229.9%	\$ (839,712)
Total Inter-Fund Transfers		\$ 100,000	\$ 40,000	\$ 146,623	\$ (106,623)	\$ 146,623	\$ 1,205,000	721.8%	\$ 1,058,377

		2018	2019			2020			
Account	Account Name	Actual Year Total	Original Adopted Budget	Amended Budget	Budget Amendments Increase (+) Decrease (-)	Projected Year Total	Proposed Budget	% Change Projected 2019 Actual vs. Proposed 2020 Budget	\$\$ Change Projected 2019 Actual vs. Proposed 2020 Budget
CAPITAL FUNDS									
STATUTORY RESERVE FUND									
REVENUES - Statutory Reserve Fund									
Other Revenue									
005-3-611-00000	INTEREST - STATUTORY RESERVE	\$ 14,624	\$ 10,200	\$ -	\$ (10,200)	\$ 0	\$ -	-100.0%	\$ (0)
EXPENSES - Statutory Reserve Fund									
INTER-FUND TRANSFERS - Statutory Reserve Fund									
005-3-694-00100	Stat Reserve: Trans to General Fund	\$ -	\$ -	\$ (472,499)	\$ 472,499	\$ (472,499)	\$ -	-100.0%	\$ 472,499
005-3-695-00000	Stat Reserve: Transfer From General	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 173,231.85	100.0%	\$ 173,232
Total Revenues		\$ 14,624	\$ 10,200	\$ -	\$ (10,200)	\$ 0	\$ -	-100.0%	\$ (0)
Total Expenses		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	100.0%	\$ -
Total Inter-Fund Transfers		\$ -	\$ -	\$ (472,499)	\$ 472,499	\$ (472,499)	\$ 173,232	-136.7%	\$ 645,731
LANDFILL CLOSURE FUND									
REVENUES - Landfill Closure Fund									
Other Revenue									
010-3-611-00000	INTEREST	\$ 10,511	\$ 9,600	\$ 14,972	\$ 5,372	\$ 14,972	\$ 15,855.00	5.9%	\$ 883
EXPENSES - Landfill Closure Fund									
INTER-FUND TRANSFERS - Landfill Closure Fund									
010-3-694-01000	Landfill Closure: Trans From Solid	\$ -	\$ -	\$ 100,117	\$ (100,117)	\$ 100,117	\$ 40,000.00	-60.0%	\$ (60,117)
Total Revenues		\$ 10,511	\$ 9,600	\$ 14,972	\$ 5,372	\$ 14,972	\$ 15,855	5.9%	\$ 883
Total Expenses		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	100.0%	\$ -
Total Inter-Fund Transfers		\$ -	\$ -	\$ 100,117	\$ (100,117)	\$ 100,117	\$ 40,000	-60.0%	\$ (60,117)

		2018	2019				2020		
Account	Account Name	Actual Year Total	Original Adopted Budget	Amended Budget	Budget Amendments Increase (+) Decrease (-)	Projected Year Total	Proposed Budget	% Change Projected 2019 Actual vs. Proposed 2020 Budget	\$\$ Change Projected 2019 Actual vs. Proposed 2020 Budget
CAPITAL FUNDS									
LIVESTOCK PAVILION FUND									
REVENUES - Livestock Pavilion Fund									
Other Revenue									
018-3-611-00000	INTEREST - CHECKING ACCT	\$ 4,743	\$ 3,000	\$ -	\$ (3,000)	\$ -	\$ -	100.0%	\$ -
EXPENSES - Livestock Pavilion Fund									
Capital									
018-4-335-00000	EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	100.0%	\$ -
Outside Services									
018-4-400-00000	ENGINEERING / ARCHITECTURAL FEES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	100.0%	\$ -
018-4-500-00000	Construction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	100.0%	\$ -
INTER-FUND TRANSFERS - Livestock Pavilion Fund									
018-3-694-00100	Pavillion: Transfer From General Fu	\$ -	\$ -	\$ 716	\$ (716)	\$ 716	\$ -	-100.0%	\$ (716)
Total Revenues		\$ 4,743	\$ 3,000	\$ -	\$ (3,000)	\$ -	\$ -	100.0%	\$ -
Total Expenses		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	100.0%	\$ -
Total Inter-Fund Transfers		\$ -	\$ -	\$ 716	\$ (716)	\$ 716	\$ -	-100.0%	\$ (716)

DEBT SERVICE FUNDS

Summary Overview

Debt Service Funds are used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest and related costs.

The Debt Service Fund’s primary source of revenue is from the annual transfer from the Sales and Use Tax Fund (Special Revenue Fund) which is dedicated each year to paying off the scheduled principal and interest due.

The annual transfer is for the amount for the following year’s debt service requirements to ensure that each year starts out with the fund balance that is due in payment.

Long-Term Debt Schedule for Remaining Periods

Payment Date	Principal Due	Interest Rate	Interest Due
6/1/2020	\$295,000	1.333%	\$16,479.60
12/1/2020			\$14,513.43
6/1/2021	\$305,000	1.469%	\$14,513.43
12/1/2021			\$12,273.20
6/1/2022	\$310,000	1.678%	\$12,273.20
12/1/2022			\$9,672.30
6/1/2023	\$320,000	1.835%	\$9,672.30
12/1/2023			\$6,736.30
6/1/2024	\$330,000	1.954%	\$6,736.30
12/1/2024			\$3,215.20
6/1/2025	\$340,000	2.066%	\$3,215.20

Account	Account Name	2018	2019			2020			
		Actual Year Total	Original Adopted Budget	Amended Budget	Budget Amendments Increase (+) Decrease (-)	Projected Year Total	Proposed Budget	% Change Projected 2019 Actual vs. Proposed 2020 Budget	\$\$ Change Projected 2019 Actual vs. Proposed 2020 Budget
DEBT SERVICE FUNDS									
2015 ROAD CERTIFICATES OF DEBT FUND									
REVENUES - 2015 Road Certificates of Debt Fund									
Other Revenue									
015-3-611-00000	INTEREST	\$ 5,077	\$ 3,600	\$ -	\$ (3,600)	\$ -	\$ -	100.0%	\$ -
EXPENSES - 2015 Road Certificates of Debt Fund									
Miscellaneous Expenses									
015-4-310-04300	CERTIFICATES OF INDEBTEDNESS	\$ (280,000)	\$ (285,000)	\$ (285,000)	\$ -	\$ (285,000)	\$ (295,000.00)	3.5%	\$ (10,000)
015-4-310-04400	INTEREST - CERT OF INDEBTEDNESS	\$ (37,925)	\$ (34,685)	\$ (34,685)	\$ -	\$ (34,685)	\$ (30,990.03)	-10.7%	\$ 3,695
INTER-FUND TRANSFERS - 2015 Road Certificates of Debt Fund									
015-3-694-00300	Cert. of Debt: Trans From Sales Tax	\$ 360,000	\$ 319,685	\$ 319,685	\$ -	\$ 319,685	\$ 314,585.72	-1.6%	\$ (5,099)
Beginning Fund Balance		\$ 296,040				\$ 343,191	\$ 343,191		
Total Revenues		\$ 5,077	\$ 3,600	\$ -	\$ (3,600)	\$ -	\$ -	100.0%	\$ -
Total Expenses		\$ (317,925)	\$ (319,685)	\$ (319,685)	\$ -	\$ (319,685)	\$ (325,990)	2.0%	\$ (6,305)
Total Inter-Fund Transfers		\$ 360,000	\$ 319,685	\$ 319,685	\$ -	\$ 319,685	\$ 314,586	-1.6%	\$ (5,099)
Ending Fund Balance		\$ 343,191				\$ 343,191	\$ 331,787		



BUDGET POLICY SECTION

BUDGET POLICIES AND ASSUMPTIONS

The Parish's financial statements are prepared in accordance with generally accepted accounting principles (GAAP). The Governmental Accounting Standards Board (GASB) is responsible for establishing GAAP for state and local governments through its pronouncements (Statements and Interpretations). The budgets of the Parish are prepared consistent with the accounting method used for the applicable fund and are amended periodically for changes in projected activity.

Budgetary Basis

Budgets for all governmental funds are prepared on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when measurable and available, and expenditures are recognized when the related fund liability is incurred.

Balanced Budget

Louisiana law requires the Parish to adopt a balanced budget for the General Fund, certain Special Revenue Funds, and Capital Project Funds. In accordance with Louisiana law, the Parish's budget is considered balanced when expenditures do not exceed total available revenues and beginning fund balance. The Parish is prohibited to report a deficit fund balance in those funds that are legally required to have an adopted budget.

Budget Assumptions

The goal of the budgetary process is to properly align the resources available to the Parish to meet the current and future needs of its constituents. The development of this budget is governed by various legal requirements contained in the Louisiana Local Government Budget Act. In addition, parish management sets generalized budgetary policies and goals. Budgetary development practices recognize that a budget presents a forecast of future financial events and certain rational assumptions must be incorporated in order for the various components of the budget to be developed on a logical and consistent basis. As part of this process, parish officials most consider the effect current actions have on the long-term goals and financial position of the Parish. The more significant of such concerns are detailed as follows:

- Revenues are estimated at conservative levels to guard against unanticipated economic downturns, an unexpected decrease in state revenues, or decreases in collection levels. Additionally, the Parish prohibits the use of one-time revenues for ongoing operating expenditures. The Administrative Department prepares revenue estimates for each fund. Many of the projections are developed from information derived from the various departments. The major sources of revenues for the Parish are property and sales and use taxes and intergovernmental revenues.
- Sales tax revenue projections are conservative given the volatile nature of this economically sensitive revenue source. Revenue from this source is extremely difficult to project since these tax collections are heavily influenced by the level of commercial construction and equipment acquisitions. While there is current legislation and regulations to increase internet/on-line tax revenues, the Parish has not seen an increase in this revenue source. We do not anticipate to see a material increase until the state finalizes their programming to track and capture these sales in order to distribute them at the parish level.
- Ad Valorem Taxes represent another major source of funding for Jackson Parish. This is consistent with Louisiana statutes providing that parish governments may, with voter authorization, levy

special property tax millages for any purpose legally within their scope of jurisdiction. Jackson Parish levies a number of such special millages. All of these levies are legally dedicated for a specific purpose as decided by the voters of the Parish. This means that, by law, the Parish can only use the revenue derived from the millages for the specified purpose. The ad valorem taxes for the Parish are dedicated as follows:

<u>Description</u>	<u>Authorized Millage</u>	<u>Adopted Millage</u>
General Fund	4.87	4.87
Roads & Bridges	5.23	5.23
Road Asphalt/Paving	4.55	4.55
Recreation District	4.63	4.63
Library & Bookmobile	8.94	6.40
Health Unit	0.80	0.80

- Long-term assets are accounted for as capital assets and are classified as capital expenditures, which include land and land improvements, buildings, equipment, furniture and infrastructure assets (streets, roads, bridges, etc.). Major outlays for capital assets and improvements are capitalized at the completion of construction projects and are generally accounted for in a Capital Outlay Fund. The Parish’s capitalization policy stipulates a capitalization threshold of \$5,000.

Budgetary Controls

The Parish maintains a system of budgetary controls, the objective of which is to ensure compliance with the annual appropriated budget. Activities of the General Fund, certain Special Revenue Funds, Debt Service Funds, and Capital Project Funds are included in the annual appropriated budget. The level of budgetary control (that is, the level at which expenditures cannot legally exceed the appropriated amount) is on a functional basis. The Parish also maintains an encumbrance accounting system as one technique of accomplishing budgetary control. Purchase orders which would result in the material overrun of a departmental budget are held by the accounting system and are not processed until additional funding is available. Monthly budget reports are prepared for management's use in monitoring and control of the approved budget.

Pension Plan

Substantially all Parish employees are members of the Parochial Employees' Retirement System of Louisiana. The plan is funded through employee payroll deductions, which is matched by the Parish at an actuarially determined rate. All deducted and matched funds are remitted to the retirement system. Retirement benefits are administered by the statewide plan and are not guaranteed by the Parish.

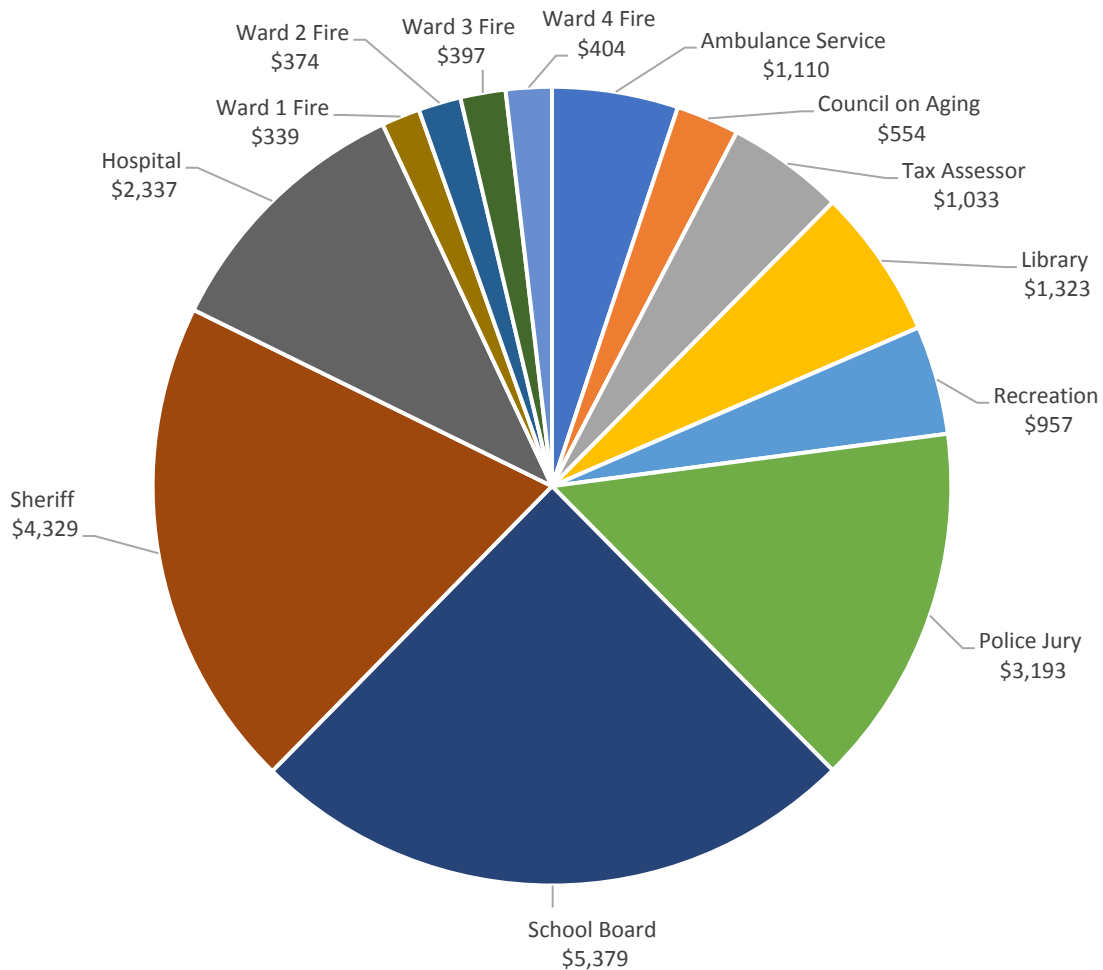


GENERAL AND STATISTICAL INFORMATION SECTION

TOTAL ASSESSED VALUES IN JACKSON PARISH, LAST TEN FISCAL YEARS
(in thousands)

Year	Real Estate	Personal Property	Public Service	Other (Oil & Gas)	TOTAL
2019 (estimate)	\$62,028	\$30,835	\$68,192	\$66,948	\$228,002
2018	60,994	30,609	68,802	73,815	\$234,220
2017	59,694	28,768	74,486	76,207	\$239,154
2016	59,980	28,151	74,413	84,040	\$246,587
2015	56,671	27,353	75,582	97,648	\$257,254
2014	55,702	25,374	78,986	104,678	\$264,740
2013	54,598	23,997	79,863	112,809	\$271,268
2012	53,713	23,114	74,554	106,972	\$258,354
2011	52,989	24,422	58,730	117,901	\$254,042
2010	51,955	26,110	34,295	112,020	\$224,380

2019 Tax Dollars by Organization (in \$1,000s)



Community Profile

Municipalities:

Chatham, East Hodge, Eros, Hodge, Jonesboro (Parish Seat), North Hodge, and Quitman

Lakes & Rivers:

Caney Lake, Chatham Lake, Dugdemona River

Neighboring Parishes:

Bienville, Caldwell, Lincoln, Ouachita, and Winn

Major Highways:

U.S. Highway 167, Louisiana Highway 4, Louisiana Highway 34

Schools:

Jonesboro-Hodge Elementary, Jonesboro-Hodge Middle School, Quitman Elementary & High Schools, Weston Elementary & High Schools, Gracepoint Christian Academy, North Hodge Assembly Preschool, PineBelt Head Start Preschool

Population & Demographics

Information from the US Census Bureau

Population:

Population Estimates, July 1, 2018: 15,902

Population Census, April 1, 2010: 16,274

Population Percent Change, April 1, 2010 (estimates base) to July 1, 2018: -2.3%

Population Characteristics:

Veterans, 2013-2017: 1,054

Foreign born persons, percent, 2013-2017: 1.3%

Age and Sex:

Persons under 5 years, percent: 5.5%

Persons under 18 years, percent: 21.9%

Persons 65 years and over, percent: 19.9%

Female persons, percent: 48.7%

Housing:

Housing units, July 1, 2018: 7,923

Owner-occupied housing unit rate, 2013-2017: 70.6%

Median value of owner-occupied housing units, 2013-2017: \$84,400

Median selected monthly owner costs (with a mortgage), 2013-2017: \$900

Median selected monthly owner costs (without a mortgage), 2013-2017: \$283

Median gross rent, 2013-2017: \$520

Families & Living Arrangements:

Households, 2013-2017: 6,032

Persons per household, 2013-2017: 2.44

Living in same house 1 year ago, percent of persons age 1 year+, 2013-2017: 86.5%
Language other than English spoken at home, percent of persons age 5 years+, 2013-2017: 2.1%

Education:

High school graduate or higher, percent of persons age 25 years+, 2013-2017: 79.1%
Bachelor's degree or higher, percent of persons age 25 years+, 2013-2017: 13.0%

Computer and Internet Use:

Households with a computer, percent, 2013-2017: 74.9%
Households with a broadband Internet subscription, percent, 2013-2017: 67.3%

Health:

With a disability, under age 65 years, percent, 2013-2017: 17.0%
Persons without health insurance, under age 65 years, percent: 9.9%

Economy:

In civilian labor force, total, percent of population age 16 years+, 2013-2017: 47.5%
In civilian labor force, female, percent of population age 16 years+, 2013-2017: 50.0%
Total health care and social assistance receipts/revenue, 2012 (\$1,000): 40,994
Total retail sales, 2012 (\$1,000): 128,115
Total retail sales per capita, 2012: \$7,901

Transportation:

Mean travel time to work (minutes), workers age 16 years+, 2013-2017: 30.1

Income & Poverty:

Median household income (in 2017 dollars), 2013-2017: \$36,394
Per capita income in past 12 months (in 2017 dollars), 2013-2017: \$20,109
Persons in poverty, percent: 24.6%

Businesses:

Total employer establishments, 2016: 240
Total employment, 2016: 2,651
Total non-employer establishments, 2016: 835



SUPPLEMENTAL PARISH BUDGETS SECTION

Jackson Parish Ambulance District
(as presented by the Jackson Parish Ambulance Board)

Jackson Parish Ambulance Service District
Amended Budget Proposal 2019-2020

	Nine Months Ended September 30, 2019	Annualized for 2019	Current Year Budget 2019	Amended Budget 2019	% Change Last Adopted Budget vs. Projected Annual Result at Year End	Proposed Budget 2020
Total Operating Revenues	1,639,296.49	1,969,021.97	1,670,700.00	1,928,000.00	2.13%	1,744,000.00
Total Operating Expenses	2,501,196.52	3,334,928.69	3,173,435.00	3,465,385.00	-3.76%	3,272,585.00
Incr (Decr) in Net Position from Operations	(861,900.03)	(1,365,906.72)	(1,502,735.00)	(1,537,385.00)	-11.15%	(1,528,585.00)
Total Non-Operating Revenues (Expenses)	954,191.04	962,515.95	1,170,082.00	1,170,082.00	-17.74%	1,144,712.00
Incr (Decr) in Net Position	92,291.01	(403,390.77)	(332,653.00)	(367,303.00)	9.83%	(383,873.00)

Jackson Parish Hospital Service District No. 1
(as presented by the Jackson Parish Hospital Board)

JACKSON PARISH HOSPITAL
JONESBORO, LOUISIANA

Proposed Operating Budget Fiscal Year Ending September 30, 2020

OPERATING REVENUE

Net Patient Service Revenues	14,111,621.00
Intergovernmental Transfers – Operating	2,268,000.00
340B	550,000.00
UPL	100,000.00
Other Operating Revenue	273,137.00
TOTAL OPERATING REVENUE	<u>\$ 17,302,758</u>

OPERATING EXPENSES

Professional Services	8,892,788.00
General and Administrative	9,612,685.00
Depreciation and Amortization	1,139,029.00
TOTAL OPERATING EXPENSES	<u>\$ 19,644,502</u>

INCOME (LOSS) FROM OPERATIONS **\$ (2,341,744)**

NON-OPERATING REVENUES (EXPENSES)

Ad Valorem Taxes	2,600,000.00
Grant Income	
Interest Income	87,000.00
Interest Expense	(37,000.00)
Insurance Refund	
Loss on Disposal of Asset	
TOTAL NON-OPERATING REVENUES	<u>\$ 2,650,000</u>

CHANGE IN NET POSITION **\$ 308,256**

Jackson Parish Recreation District

(as presented by the Jackson Parish Recreation Board)

	Proposed Budget	Budget
	FYE	FYE
	<u>12/31/2020</u>	<u>12/31/2019</u>
REVENUES:		
Ad Valorem Taxes, net	1,116,050	1,116,050
All Star Donations	2,000	4,200
Baseball/softball fees	45,000	40,000
Basketball fees	11,000	11,000
Cart Rentals	20,000	20,000
Cheerleading Fees	1,000	1,000
Concession revenues	65,000	65,000
Field rental	4,000	1,000
Fishing	250	200
Food sales	7,000	7,000
Gate fees	0	24,000
Free Fees/Range Balls	30,000	30,000
Interest	1,000	750
Membership	65,000	65,000
Miscellaneous revenues – Golf Course	1,000	400
Miscellaneous revenues	2,000	400
Pro Shop Sales	10,000	9,000
Rental Income	0	50
Rental Income – Golf Course	14,000	14,000
Softball Fees	0	100
Tournaments	9,000	9,000
TOTAL REVENUES	<u>\$ 1,403,300</u>	<u>\$ 1,418,150</u>
EXPENDITURES:		
Advertising	2,000	2,000
All Star expenditures	5,600	5,600
Archery expenses	1,000	19,000
Baseball/softball expenditures	70,000	51,000
Baseball/softball officials	45,000	45,000
Basketball expenditures	22,000	22,000
Basketball officials	10,000	10,000
Board Per Diem	3,360	3,360
Capital outlay	100,000	105,000
Capital outlay – engineering	10,000	10,000
Capital outlay – Golf Course	45,000	45,000
Cash Over/Short	0	19,000
Cheerleading Expenditures	2,000	2,000
Concession supplies	33,000	33,000
Concession services	25,000	25,000

Credit Card Fees – Golf Course	3,500	4,000
Dues & Subscriptions	1,000	500
Engineering services	20,000	30,000
Equipment lease – Golf Course	9,500	9,500
Food costs – Golf Course	3,000	3,000
Fuel expense	6,000	6,000
Fuel expense – Golf Course	5,000	5,000
Grounds maintenance	45,000	45,000
Grounds maintenance – Golf Course	40,000	40,000
Insurance and bonds	50,000	50,000
Janitorial services	1,000	1,000
Legal & Accounting	25,000	25,000
Miscellaneous	500	500
Office Supplies	6,000	6,000
Office Supplies	1,000	1,000
Parcel fee expenses	40	0
Payroll taxes	12,000	12,000
Payroll taxes – Golf Course	4,000	4,000
Pension retirement deduct	45,000	45,000
Pro shop purchases	4,000	4,000
Recreation Wages	190,000	190,000
Recreation wages – Golf Course	100,000	100,000
Rent	1,000	1,000
Rent – Golf Course	15,000	15,000
Repair and maintenance	50,000	50,000
Repair and maintenance – Golf Course	30,000	25,000
Retirement	25,000	25,000
Retirement – Golf Course	6,000	6,000
Seminars/Travel	1,500	0
Soccer expenditures	500	500
Supplies	20,000	20,000
Supplies – Golf Course	50,000	50,000
Taxes & Licenses	200	200
Telephone	5,000	5,000
Telephone – Golf Course	2,000	2,000
Tennis expenditures	500	0
Tournament expense	0	8,500
Tournament expense – Golf Course	0	100
Travel	0	200
Utilities	45,000	40,000
Utilities – Golf Course	15,000	15,000
TOTAL EXPENDITURES	<u>\$ 1,212,200</u>	<u>\$ 1,241,960</u>

OTHER FINANCING SOURCES (USES):

Grant Income	0	0
Debt retirement – principal	0	0
Debt retirement – interest	0	0
Cooperative Endeavor	70,000	70,000

**TOTAL OTHER FINANCING
SOURCES (USES**

\$ 70,000 **\$ 70,000**

**Excess of revenue over (under)
Expenditures**

\$ 261,100 **\$ 246,190**