



ANNUAL BUDGET 2021

Matthew Jewell, Parish President
Grant Dussom CPA, Finance Director

Parish of St. Charles | Hahnville, Louisiana



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
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St. Charles Parish Council
Louisiana

For the Fiscal Year Beginning

January 1, 2020

Christopher P. Morill

Executive Director

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ST. CHARLES PARISH

OFFICE OF THE PARISH PRESIDENT

MATTHEW JEWELL
PARISH PRESIDENT

RECHELL CHAMPAGNE
EXECUTIVE ASSISTANT

September 18, 2020

To: The Residents of St. Charles Parish and the members of the St. Charles Parish Council

In accordance with Article V, Sections B and C of the St. Charles Parish Home Rule Charter, I am pleased to submit the balanced 2021 Consolidated Operating and Capital Budget.

In my first year in office, my administration was faced with significant challenges including the Global COVID-19 Pandemic. During this time, keeping the workforce healthy while continuing to provide the level of service our residents have come to expect was at times challenging. We have also seen financial challenges as sales tax revenues have been down this year and are estimated to be even lower next year. COVID-19 remains a challenge however through innovative technology processes and our employee's dedication to the parish, we continue to provide crucial services to our residents. During the last few months, we have also directed much of our attention to drainage and flood control projects that have been neglected for years. I have commissioned drainage and sewer master plans that will give the parish the parish a plan to follow as we move forward and focus on long term resolutions. Even while dealing with those challenges I remain focused on putting all Parish funds and departments on a sustainable fiscal path capable of maintaining the infrastructure we have, upgrading and improving our wastewater network, constructing a complete flood protection system, ensuring our drainage is well established, maintained properly and improved as necessary, as well as reducing the pressure on the General Fund so that other services such as Recreation, Emergency Preparedness, and support services delivered by RSVP and the Department of Community Services can continue.

This document follows an intensive examination and review process that began in May of this year. It reflects the financial plan for providing essential governmental services to the public for 2021. Our community is growing, and the Parish must meet the increased demand for services. Unlike a private business, St. Charles Parish has a broad range of responsibilities in providing these services. This budget covers these responsibilities and addresses the needs of our Parish citizens.

The priorities, which are in line with the goals of the Parish Council, are incorporated into this document as follows:

All Parish employees will work in a safe environment where each department is adequately staffed, trained, and equipped to effectively carry out their duties.

Drainage, streets, road lighting, and other important infrastructure will be well maintained.

The water and sewer system will meet the environmental needs of the Parish.

The Parish's Judicial System, prison and volunteer fire departments will be adequately supported to provide a safe community for our citizens.

Parish parks will be maintained to provide recreational opportunities for our citizens and meet or exceed the national standards recommended in the Recreation Master Plan.

Development of business enterprises will be encouraged to provide economic opportunities for our citizens.

To the extent permitted by our remaining resources, quality-of-life projects will be pursued.

The Parish's technology, communications, and document retention systems will meet current technological standards and the needs of our growing network of departments, agencies and services provided to our residents.

The St. Charles Parish 2030 Comprehensive Plan will serve as a guiding document for Parish policies and priorities.

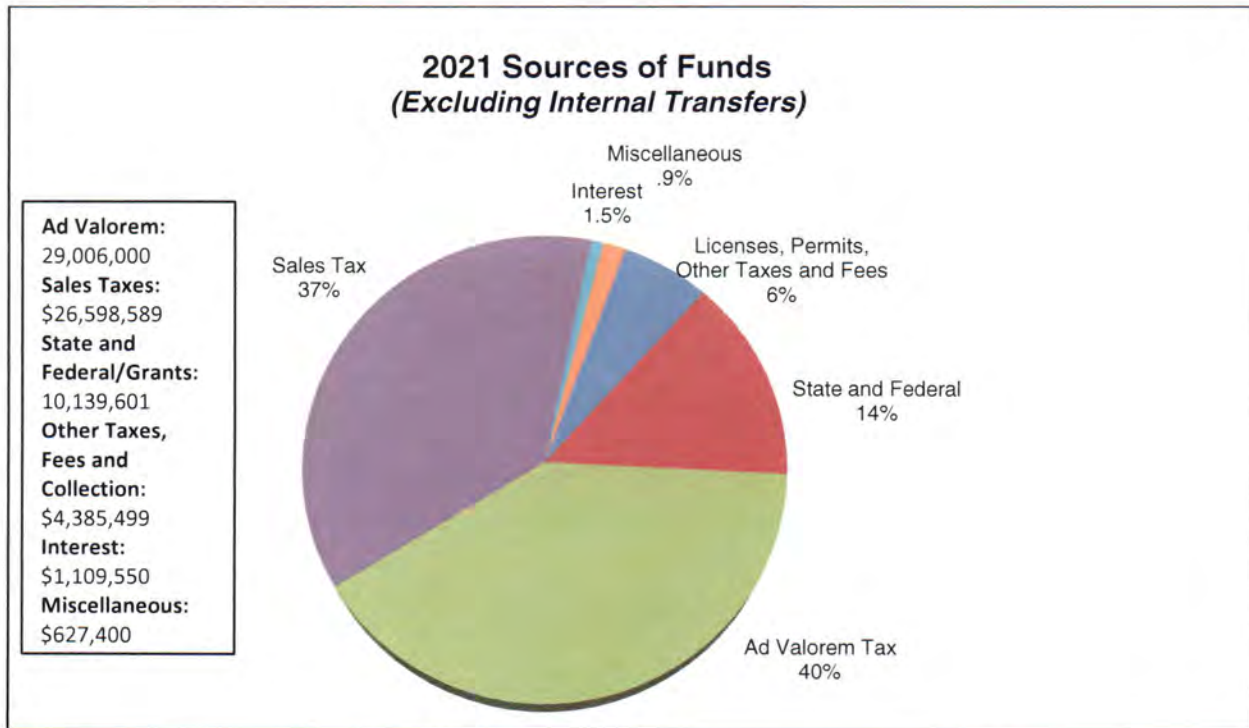
Flood and hurricane protection for the entire Parish will remain a priority to protect the lives and property of our residents.

BUDGET OVERVIEW & HIGHLIGHTS

The summary of the operating and capital budget for governmental funds for 2021 includes revenues and other financing sources of \$71,883,139 plus estimated fund balances carried over from 2020 (beginning fund balances) of \$63,011,865 and expenditures of \$110,175,231. The summary of operating and capital budget for proprietary funds includes revenues of \$30,971,706 cash expenses of \$25,552,787 and non-cash depreciation expenses of \$7,325,353.

REVENUES

Sales tax collections equal 37% of budgeted revenues, a six percent decrease from 2020, while ad valorem taxes equal 40% for governmental funds representing a seven percent decrease from 2020. This shift in sales tax revenue is a direct result of the global pandemic that began in March of 2020. Although ad valorem taxes have remained consistent from year to year, with the anticipated large decrease in Sales Tax revenue, Ad Valorem tax now represent a greater percentage of our funding source. The remaining sources of revenue for governmental funds can be seen below.



User fees provide 99% of the revenues in Proprietary funds. The remaining 1% comes from Ad Valorem Tax Revenue, transfers from Bond Proceeds, Grants and interest earnings.

We anticipate that Ad Valorem tax revenues will decrease approximately 3.12% in 2021. The 2020 reassessment and the decision to roll back millages is the driving factor in this decrease.

Over the past ten years, the Parish’s sales tax collections have varied by as much as 24.51% in the Parish’s favor as well as 27.02% against the Parish. The volatility of sales tax collections is primarily due to the varying industrial activity in the Parish and in recent years, the current state of the United States Economy, and now the Global Pandemic that is currently ongoing. The Parish’s sales tax collection office expects a significant decrease in Sales Taxes for the 2021, which is very unfortunate news considering our Sales tax revenue had begun to rebound in prior budgets.

As stated in the past, the increasing one-time trends in Sales Tax revenues cannot be relied upon year in and year out, especially considering the current state of the national economy because of the Global Pandemic. These funds must be devoted to capital projects, which are generally one

time in nature, versus using the additional funds for general maintenance and operation of the Parish.

HISTORY OF SALES TAX COLLECTIONS

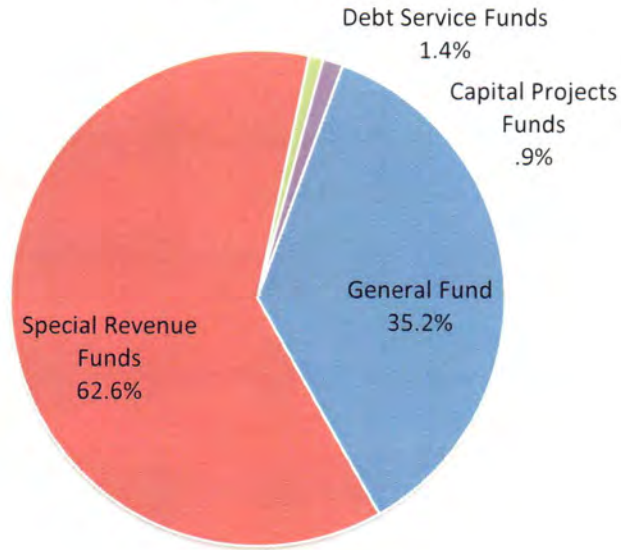
| Year | | Collections | % Change |
|------|-----------|-------------|----------|
| 2011 | Actual | 31,081,468 | |
| 2012 | | 41,172,166 | 24.51% |
| 2013 | | 32,415,159 | -27.02% |
| 2014 | | 29,753,818 | -8.94% |
| 2015 | | 28,792,560 | -3.34% |
| 2016 | | 28,204,280 | -2.09% |
| 2017 | | 31,965,322 | 11.77% |
| 2018 | | 34,770,819 | 8.07% |
| 2019 | | 34,530,509 | -0.70% |
| 2020 | Projected | 32,496,897 | -6.26% |
| 2021 | Budgeted | 26,598,589 | -22.18% |

APPROPRIATIONS:

The total Governmental Fund Budget for 2021 is \$110,175,231, which is \$31,104,273 lower than that of the projected ending 2020 budget, a total decrease of 22%. The graphs below highlight the total operating appropriations. In the first graph, Governmental Funds are broken down by Functional Area- General Fund, Capital Projects Funds, Special Revenue Funds, and Debt Service Funds, whereas the second graph shows the division by budget code, i.e. Personnel, Operations, Capital Outlay, etc.

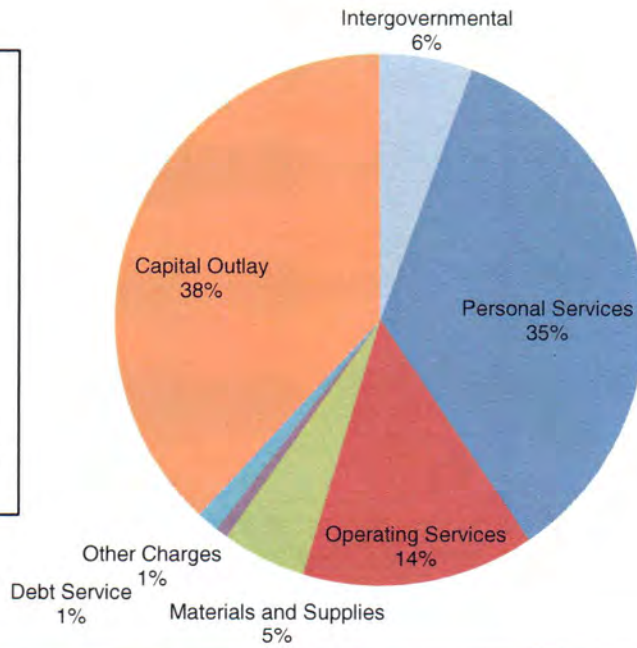
Government Appropriations by Fund

General Fund :
 \$40,542,416
Special Revenue Funds:
 \$68,854,796
Capital Projects Funds:
 \$1,027,690
Debt Service Funds:
 \$1,487,349



2021 Appropriations by Budget Code Governmental Funds

Personal Services:
 \$38,490,520
Operating Services:
 \$15,626,257
Materials and Supplies:
 \$5,656,945
Other Charges:
 \$830,470
Debt Service:
 \$1,490,079
Capital Outlay:
 \$41,848,628
Intergovernmental:
 \$6,232,321



The primary reason for the decrease in appropriations from 2020 to 2021 is directly attributed to the reduction in Capital Outlay. The total decrease in capital outlay is estimated at \$33,743,050, with the primary driving factors being capital outlay for the Parish's ongoing \$30 million in levee projects, particularly the Ellington Pump Station of approximately \$4.1 million, Kellogg Pump Station T-Wall of \$4 million, West Bank Hurricane Protection Levee of \$7.6 million, Magnolia Pump Station for \$1.5 million, estimated to be completed by the end of 2020, and is budgeted in Fund 123 – Flood Protection Fund as well as \$5.9 million budgeted for the Paradis Gate, Magnolia Levee Lift for \$3.7 million, and Ellington Phase II for \$2.2 million, which are budgeted under the Westbank Hurricane Protection Levee Bond Fund. The other large factor contributing to the decrease from 2020 is the completion of multiple public work projects, resulting in just over a \$23.5 million decrease from 2020.

Throughout this budget message, I will make comparisons to the Parish's 2019 financial information because it is the most recent audited financial information available. Expectations of the estimated 2020 financial information, the original 2020 budget and the proposed 2021 budget are also presented herein.

GENERAL FUND

The actual ending 2019 General Fund balance of \$49,543,446 was \$4,001,897 higher than that of 2018. The ending fund balance for 2020 is estimated to be \$24,269,859. The 2021 budget includes \$16,139,288 of expenditures in excess of revenues budgeted which will leave an ending fund balance of approximately \$8,130,571. Included in these expenditures are transfers totaling \$1,737,020. The transfers include \$1,147,020 for Capital Projects for the Recreation Department as well as the following operating subsidies: \$240,000 for RSVP and \$350,000 for Solid Waste.

As was the case in 2020, Year 2021's budgeted revenues are not enough to cover the budgeted expenditures and will require the use of the accumulated fund balance from previous years. This trend will need to be monitored closely especially considering the impacts to our Sales Tax revenue resulting from the current Global Pandemic.

For several years, other funds have been unable to reimburse the General Fund for indirect costs because of their financial condition. In 2019, over \$1,491,000 was not reimbursed from Waterworks, Wastewater, Roads and Drainage, Criminal Court Fund, Recreation, and the Workforce Investment Act fund.

The General Fund is heavily dependent upon sales tax revenue as a funding source. Currently, fifty-three percent (53%) of its revenue is derived from sales tax. Sales tax revenue can vary significantly from year to year as can be seen in the schedule above. For this reason a sufficient fund balance must be maintained in the General Fund to continue current operations during periods of economic downturn. In the best interest of the Parish, it is recommended that the General Fund balance not be allowed to be reduced any further even though the Parish Council approved Ordinance No. 10-11-15 on November 22, 2010 which established a minimum required fund balance of no less than \$7 million. In keeping

the General Fund balance at \$8,248,243, it allows us adequate funding in case of an emergency such as a hurricane or man-made disaster. My goal, as has been the goal of previous administrations, is to restore the balance of the General Fund to a level well above the council ordained base minimum. With the uncertainty of changes to the tax code, the possibility of a devastating hurricane impacting our great Parish, and an ongoing Global Pandemic, my administration will strive to keep this balance as high as possible and only utilize it for projects that will protect, and provide a better quality of life, for the great residents of St. Charles Parish.

The General Fund is providing forty-nine (49) percent of the cost of the Summer Feeding Program. In 2020, we were unable to do large scale congregate feeding as is typical with the regular summer feeding program. In an effort to respond to the needs in the community, for 2020 we integrated a feeding component into our summer enrichment program. We utilized the local portion of the funding to purchase the food and hire one cook per site. We operated four sites, Monday – Thursday for five weeks with limited capacity due to COVID, St. Rose and Killona Center; Boutte outreach; and this year piloted an expansion site at Holy Rosary church in Hahnville. Our average daily attendance was one hundred participants per day.

In addition to the transfers mentioned above, the other major annual allocations included in this budget are funding of \$2,258,761 for Emergency Preparedness, \$9,822,290 for operating and maintaining general governmental buildings, \$3,063,824 for Planning & Zoning, CZM and ICC Building Codes, \$2,148,149 for the District Attorney's Office, \$1,927,188 for the Sheriff's Office, including the feeding and housing of parish prisoners, and \$1,583,258 for 29th Judicial District court system.

The requested budget for Personal services in the General Fund is increasing approximately \$264,636, or 2% from the 2020 original budgeted amount, which is primarily attributed to a 1% cost of living and the one to two percent merit increase.

GASB 45

In 2004, the Governmental Accounting Standards Board (GASB) released Statement 45 (GASB 45) concerning health and other non-pension benefits for retired public employees also referred to as "other post-employment benefits" or OPEB. The Parish was required to implement this new standard in its 2008 financial statements. This rule requires the Parish to report its annually accruing cost of future health benefits for retirees whether they have provided the funds to offset the cost or not. The premise is to identify the anticipated costs associated with employees currently working years that will be paid out after they retire. This rule does not impose regulations on the Parish as to 'how' we should fund retiree health benefits. It does, however, govern the rules that auditors must follow in providing opinions on the reliability of our financial statements.

During the 2013 budget process, a portion (\$2.5 million) of the amounts actuarially determined to fund the Parish's postemployment benefits without changing the benefits was approved and a formal trust (The St. Charles Parish Retiree Benefits Funding Trust) was created. To actually fund our total obligation; the Parish would be required to reserve \$16,297,879 to reach our current obligation. Please note that the \$2.5 million start up amount was from the General Fund. For 2021, a total of \$323,505 is in the General Fund budget as a contribution to the St. Charles Parish Retiree Benefits Funding Trust. This amount has been allocated between each department based upon a percentage of salaries.

SPECIAL REVENUE FUNDS

It is estimated that the fund balance of the Parish's Special Revenue Funds will decrease by approximately \$23,088,194 from the projected result for 2020. Please note that with the recently enacted change to the Louisiana Budget Act, for all capital projects; whether or not they will be completed in one budget cycle, the full project amount must be budgeted prior to the project being let out to bid. As a result, at the beginning of each new budget cycle, those projects not completed in the previous budget cycle will be rolled into the current budget cycle via a budget amendment. Thus each year the expected revenues are typically less than the budgeted expenditures due to the fact that those expenditures include the full amount of a capital projects that will take several years to complete and thus their funding will be spread out over several years. Proposed capital expenditures for 2021 are approximately \$33,621,058, which is 41% less than the budgeted amount for the year ending 2020. The fund balances previously used for capital outlay have been used for drainage, road, levee, and recreation projects.

With the passage of the Flood Protection and Wastewater millages, funding sources for capital outlay are now available to continue implementation of the master drainage plan. The increased sales tax revenues experienced in recent years were used for several of these projects; however, it does not begin to address the drainage issues in the Parish. It should also be noted that we are currently budgeting approximately \$33,915,000 of Roads and Drainage projects to be completed by the end 2020 with another \$12,774,838 budgeted for 2021. Should these projects be implemented, the unrestricted fund balance will end at approximately \$1,234,656, down from the \$9,561,416 expected to remain as of 12/31/2020.

The Roads and Drainage M&O Fund is also heavily dependent upon sales tax revenue as a funding source. Over forty-eight percent (48%) of the revenues expected in 2021 are estimated to come from sales tax. Since sales tax revenue can vary significantly from year to year, a sufficient fund balance must be maintained to continue current operations during periods of economic downturn. Spikes in Sales tax revenues cannot be relied on; therefore, it is imperative that the fund balance in this fund should be held at a level high enough to cover emergency expenditures, including flood and hurricane events, but also to help the Roads and Drainage Fund weather the storm of economic uncertainty.

As the Roads and Drainage Fund represent the Parish's largest single department, GASB 45 also affects it significantly. The Public Works Department is currently budgeting 205 individuals for 2021 and thus stands to bear a significant portion of the \$16.2 million current obligation for our net post-employment benefit obligation. The amount budgeted in 2021 to be transferred to the St. Charles Parish Retiree Benefits Funding Trust from Roads and Drainage is \$372,000.

The Recreation program is a vital service to citizens of all ages in our Parish and we must work to maintain its core programs within the budget constraints. Grass cutting and field maintenance consumes the largest portion of the Department of Parks and Recreation's budget. New parks and responsibilities are added with each new subdivision. The Department maintains over 320 acres of parks and ball fields at approximately 51 locations throughout the Parish. The department's budget includes estimated expenditures of \$7,287,545 including \$3,049,220 of Capital Outlay. These expenditures are \$1,419,775 above the revenue that is expected to be generated in 2021. Because of this deficit, there is a budgeted \$1,147,020 transfer from the General Fund to Recreation.

Contributions from the General Fund are now higher than the funding provided by federal grants for the Retired Senior Volunteer Program. This budget includes a subsidy of \$240,000 which allows the Retires Senior Volunteer Program to continue to provide valuable resources to our community including increased programming and staff which has been instrumental in progressing this program.

The Millage supporting the Road Lighting Fund was reduced by .02 mils in 2017 and again by .02 mils in 2020, which will reduce the revenue available annually; however, revenue is projected to meet the anticipated expenses of the fund. It is estimated to have an ending fund balance of \$2,913,939.

Expenditures in the Mosquito Control Fund have also increased from our projected result at the end of 2020, rising a total of \$45,550 from prior year 2020. The cost of increased surveillance, suppression for encephalitis, and the West Nile virus are primarily responsible for these increases.

Personal Services in the Parish's Special Revenue Funds are expected to increase by \$257,187 from that originally requested in 2020 which is directly attributed to the 1% cost of living adjustment for 2021 and 1% to 2% merit raises.

All Special Revenue funds are budgeted to provide an acceptable level of service to the public during 2021 and ending fund balances met the minimum recommended level, with the exception of Retired Senior Volunteer Program. However, to insure sound financial operations and capital improvements, changes are required for some of the Special Revenue Funds. Long term capital improvement funding for Roads and Drainage must be obtained, and the functions of the Department of Parks and Recreation, Mosquito Control and Retired Senior Volunteer Program must be maintained within budget constraints.

CAPITAL PROJECT FUNDS

Ending fund balance in the Parish's Capital Project Funds is expected to decrease \$448,330 by the end of 2021. This decrease is attributed the \$1,027,690 of budgeted projects in the Recreation Facilities Construction Fund and the \$399,285 budget in the LCDBG Public Facilities Construction Fund. The funding for these parks was provided by subdivision developers and thus can only be used in their areas wherein those particular subdivisions were developed, while the funding for the LCDBG construction fund is via a grant for a much needed sewer project.

The other large fund is the Westbank Hurricane Protection Levee Fund which came about from the Series 2017A, \$15 million bond that the Parish successfully obtained on September 7, 2017 for the purpose of continuing progress on our Westbank Hurricane Protection Levee. As a result of this new Bond, we have reopened Fund 310 – Westbank Hurricane Protection Levee Fund, with its sole purpose to track the five projects that will comprise the next phase of the West Bank levee. The Magnolia Levee Lift, Paradis Gate, and the Kellogg T wall projects, along with the Ellington Phase II which includes the recently completed Ellington Pump Station

DEBT SERVICE FUNDS

The Parish's Debt Service Funds were established pursuant to the provisions of bond resolutions for the exclusive purpose of retiring the debt of various Parish bond issues. The budgets are self-explanatory in nature.

ENTERPRISE FUNDS

For years the Solid Waste Collection & Disposal fund was self-sufficient by utilizing customer service charges to fund the program. The Parish's businesses and industry were not burdened with additional ad valorem or sales taxes to pay for a service they were not using.

In November of 2016, St. Charles Parish renewed its Solid Waste contract with a new vendor, Pelican Waste, and the contract began May 1, 2017 and will expire April 30, 2022. This new contract came in at the same price as the previous provider, thus residents will not see any significant increases in their current bill. As a cost of living increase has not been implemented since 2015, an increase of approximately \$1.45 will be implemented in January of 2021 to help stabilize this fund. This increase will represent five years of Cost of Living Adjustments.

With the passage of the 2015 Wastewater Facility millage, we now have the ability to make necessary and vital capital improvements to the Wastewater system. Unlike previous years, there is no need to transfer money from the General Fund to subsidize the

Wastewater Department. The anticipated ad valorem tax revenue generated from this millage is approximately \$3.3 million.

Over the past several years, the Wastewater Funds unreserved net assets have depleted significantly which has resulted in a cash shortage for capital maintenance and improvements. In 2011, the Parish received approval for a \$6.5 million, 0.95 percent 20 year loan from LDEQ for the purpose of repairing 6 Lift Stations vital to the Parish, as well as major repairs for the Parish's Eastbank and Westbank Wastewater Treatment facilities. The principle and interest payments on this loan are subsidized by the General Fund for approximately \$360,000 per year, which is included in the ½ % Public Improvement Sales Tax Bond Reserve Sinking Fund. As of September 16, 2017, the Parish has utilized all \$6.5 million of this loan for Capital Outlay.

On June 6, 2017, the Parish received approval for a new \$8 million, 0.95% 20 year loan with the Department of Environmental Quality for vital sewer improvements, most importantly the much needed Luling Sewer Pond upgrade expected to being in late 2020. The principal and interest on this loan will be paid from the Wastewater Facility millage and will have a maximum debt service of just over \$400 thousand per year.

During 2016, the Department of Waterworks was facing ever increasing regulations and costs of doing business; nevertheless, the department has continued to maintain all water quality standards set by the State of Louisiana and achieve national recognition. As a result rates were adjusted in 2016 to compensate for these regulations as well as the ever increasing costs of maintaining our system. Even with these rising costs, the Department is expected to end with revenues exceeding expenditures by approximately \$967,913. Fortunately, the rate increase that occurred in 2016 were able to combat these rising costs and going forward, cost of living increases will only occur in January of each year, thus the department will continue to sustain itself without the need of funding from the General Fund.

PERSONAL SERVICES

Personal Services, wages and benefits, are budgeted to increase 1% in the governmental funds and decrease 1% in proprietary funds from the original budget for 2021. The 2021 budget does include a 1 % cost of living increase for our employees and up to 2% in merit raises for eligible employees. The primary reason for the increase in Personal Services in the Governmental funds is due to the 1% cost of living and up to 2% merit, while the decrease of 1% in the Proprietary funds is due to the retirement of employees in the Wastewater department.

Medical insurance benefits for Parish employees have increased approximately 6% from 2019 to 2020 and a 15% increase is budgeted for 2021 based on the advice received from our third party insurance advisor. In 2019, the Parish paid \$1,425 per month for family coverage and is currently paying \$1,507 per month. This year an employee pays \$190

(average) per month for family coverage and \$72 per month for individual coverage. As medical premiums continue to increase, the Parish will continue efforts to minimize the size of those increases by for example partnering with Ochsner to implement the Parish's Wellness program. The administration will continue to seek ways, such as this crucial program to not only lower our premiums, but also to insure that our employees will remain healthy and safe for years to come.

The Parish's contributions for the Parochial Employees Retirement System have also varied over the years based upon economic factors and the system's return on investment. In 2003 the employer (Parish) paid 7.75%, which rose to a high of 16.75% in 2013. Since 2014, the employer contribution rate had been steadily declining to a current 2020 rate of 12.25%, and it is expected to remain at 12.25% for 2021 with an estimated budget cost to the Parish of \$3,719,155, an overall increase of \$444,650 from the 2020 Budget estimate.

I know that our employees are our most important asset and I will always keep them and their well-being in mind through every budget process.

FUTURE REQUIREMENTS

Final decisions on budgetary matters belong, quite properly, to the Legislative Branch. On the way to those final decisions, I hope that you will find our work in proposing this budget to be intelligent, honest, cooperative and helpful. I would like to thank the Council for your cooperation and support this year. Setting the priorities of the Parish for the next year takes compromise and you have worked with us to produce a budget that is balanced, thoughtful and provides the greatest positive impacts for the residents of St. Charles Parish.

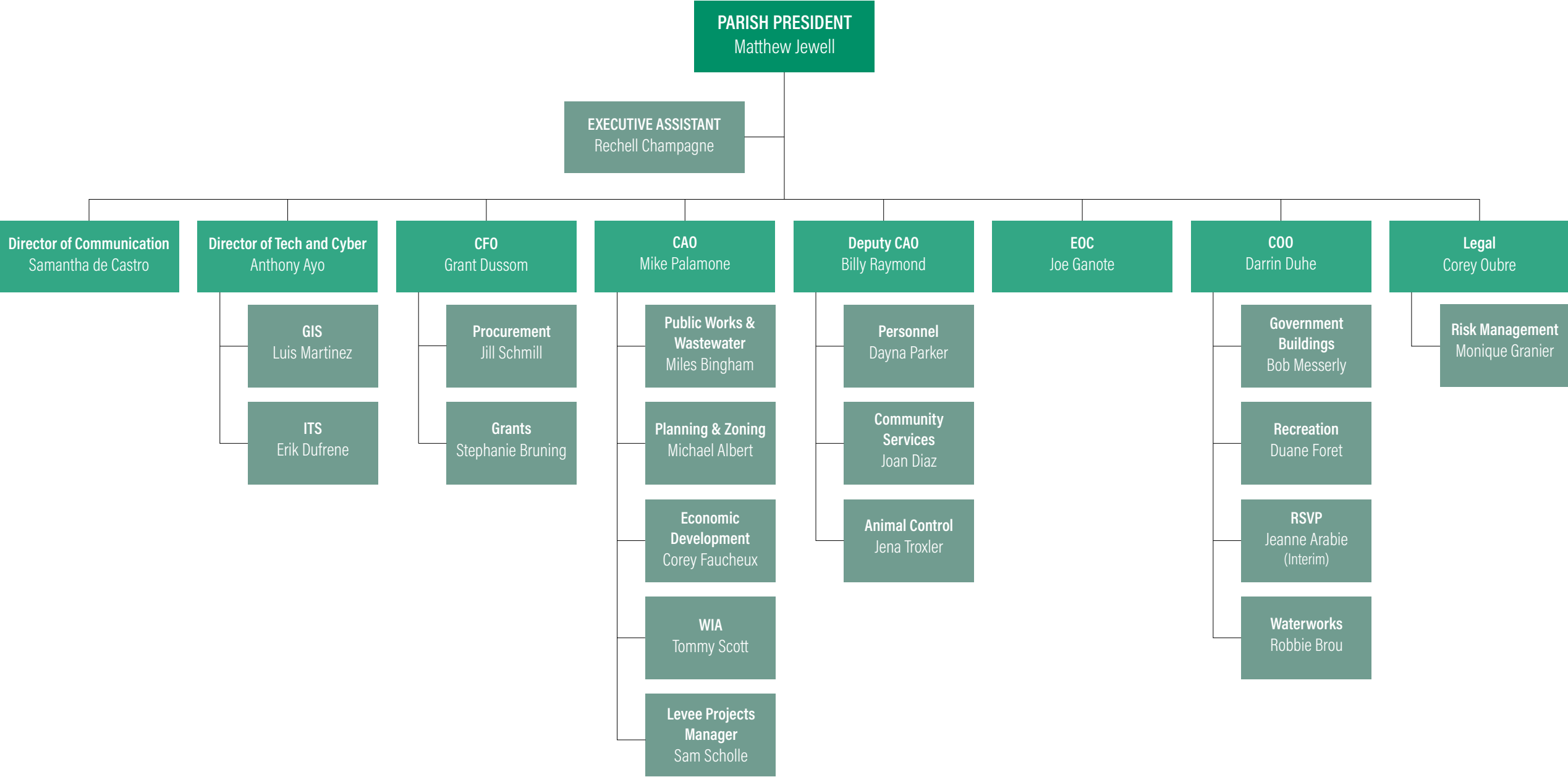
In closing, I want to thank the Finance Department, my executive staff, and all department heads for their dedication and cooperation in preparing this proposed budget. My staff and I stand ready to answer your questions as best as we can and we look forward to working with you to make 2021 another great year for St. Charles Parish.

Sincerely,



Matthew Jewell
Parish President

St. Charles Parish Organizational Chart *Revised May 2020*



Organization

St. Charles Parish Council (the Council) is the governing authority for the Parish of St. Charles, a political subdivision of the State of Louisiana, as authorized by the Constitution of the State of Louisiana. The Council consists of nine members of which two members are elected parish wide to represent the entire parish and seven members are elected to represent each of the seven districts. The Parish President, elected by the voters of the Parish, is the chief executive officer of the Parish and is responsible for carrying out the policies adopted by the Council and for administering all Parish departments, offices, agencies, and special districts.

The Process

The purpose of the Annual Operating Budget for St. Charles Parish is to provide fiscal guidance for the upcoming year. The aim of the budget process is to determine how the limited estimated revenues will be allocated. The budget calendar for preparation of the 2021 Annual Operating Budget was as follows:

| Date | Action |
|------------------------------|--|
| June 1, 2020 | Instructional letter forwarded to departments by CFO. |
| July 7, 2020 – July 24, 2020 | Conduct Department Budget meetings to formulate the Proposed 2021 Parish Budget Requests. |
| July 17, 2020 | District and Agency Proposed Budgets due. |
| August 3, 2020 | Begin inputting Proposed 2021 Consolidated Operating and Capital Budget data into the computer system. |
| August 24, 2020 | Present Preliminary Budget Draft to the Parish President. |
| September 11, 2020 | Fax Notice of Availability of Proposed 2021 Budget to Newspaper for Public Inspection. |
| September 11, 2020 | Budget Ordinance and Summary to Council Secretary for introduction on October 5 2020 Council Meeting. Provide a PDF copy of the Proposed Budget to the Council for review. Parish Council Meetings on October 5 and 16 will announce Public Hearing dates for the Public Hearings of the 2021 Budget. All are invited to attend. |
| September 17, 2020 | Public Notice of Availability of Proposed 2021 Budget for Public Inspection, Ordinance and Budget Summary. Post a copy of the Budget on the Parish website as well as links to the document from the Parish Facebook Page. Copies will also be placed in the East and West Bank |

| | |
|-------------------------------------|---|
| | Public Libraries for public inspection. Ad run on Channel 6. |
| October 27, 2020 | Parish President formally presents the 2021 Proposed Parish Budget to Council. |
| October 27, 29 and November 2, 2020 | 3 Required Budget Hearings open to the public to be held on: October 27, 2020 – 9:00am – Council Chambers November 2, 2020 – 6:00pm – Council Chambers November 16, 2020 – 6:00pm – Council Chambers |
| November 16, 2020 | Council Approval of Budget. |
| January 1, 2021 | Effective Date of current expense budget. |

When budget-request packets were sent to the various departments and agencies in June 2020, each general fund department was given a target amount determined by the Administration and Finance Department. Keeping the current economic climate in mind, department heads were encouraged to explore ways that their current operations could be streamlined and to apply savings or cost recovery measures while preparing their 2021 budget requests. Special revenue fund requests are limited by the level of resources available from their dedicated revenues.

During the Parish Presidents budget discussions, department heads are called upon to justify their budget requests and to discuss how their activities relate to the Parish Presidents Goals shown earlier in this document. The Council must hold at least three public hearings prior to adoption of the final budget. By December 1, the Council must act upon the budget, or the Parish President’s proposed budget is automatically adopted effective January 1.

The responsibility for the administration of the Annual Operating Budget rests in the hands of the Parish President, through his Chief Financial Officer.

The procedures used by the Parish in establishing the budgetary data reflected in the financial statements are as follows:

At least 75 days before the beginning of each fiscal year (note the fiscal year period is a Calendar year January – December), the Parish President submits a balanced consolidated line item operating and capital budget on a modified accrual basis of accounting, in accordance with the Louisiana Local Government Budget Act and in a format established by the Parish. The Parish President also submits, with the budget, a budget message containing recommendations concerning the fiscal policy of the Parish, a description of the important factors of the budget, and an explanation of all major increases and decreases of budget as compared with expenditures of prior years. After the ordinance has been introduced, the council shall cause the ordinance, or a summary thereof to be published in the official Parish journal at least once together with a notice of the date, time, and place, when and where it will be given a public hearing and be considered for final passage. The publication shall be at least one week prior to the time advertised for the hearing. The Council is required to hold three public hearings and to adopt the budget not less than 30 days before commencement of the coming year. The Council may amend the budget before adoption, except that in no event shall the Council cause the total proposed expenditures to exceed means of financing. Budgets shall be amended only during the public hearings before adoption. If the Council fails to act on the budget within the time limit provided, it shall be adopted

as submitted by the Parish President. The budget constitutes an appropriation of funds for all purposes contained therein. The budget ordinance becomes effective on the first day of the fiscal year unless otherwise provided therein.

If during the fiscal year the Parish President certifies that there are available revenues in excess of those estimated in the budget, he shall present a supplemental budget for the disposition of such revenues to the Council. The Council by ordinance may make supplemental appropriations up to the amount of the excess. To meet a public emergency affecting life, health, property, or the public peace, the Council may make emergency appropriations. The appropriations may be made by emergency ordinance in accordance with the provisions of Article IV, Section E of the Home Rule Charter. To the extent that there are no available un-appropriated revenues, the governing authority may borrow money to meet the emergency. The repayment shall be a fixed charge upon the revenue of the following year and shall be included in the operating budget for that year. If during the fiscal year it appears that revenues available will be insufficient to meet the amount appropriated, the Parish President shall indicate the estimated amount of the deficit and recommend to the Council steps to be taken. The Council shall take action as it deems necessary to prevent any deficit.

The Parish President may transfer part or all of any unencumbered appropriation balance among programs within a department or office of the Parish. Before the Council may transfer part or all of any unencumbered appropriation balance from one department or office to another, a written request is required from the Parish President. No appropriation for debt service may be reduced or transferred, and no appropriation may be reduced below any amount required by law to be appropriated or by more than the amount of the unencumbered balance thereof. The ordinance authorizing a supplemental appropriation, or a reduction or transfer of appropriations may be made effective immediately upon adoption but may not be adopted at the same meeting as introduced.

The Council adopted budgets on all of its funds. Governmental funds are adopted on a modified accrual basis of accounting and proprietary fund budgets are adopted on an accrual basis.

If during a fiscal year, the Budget is required to be amended, the Finance Director must determine if funds are available for the purpose of the amendment, obtain approval from the Parish President for said amendment, and finally present said amendment to the Council for final approval. Should the amendment be approved by the council, the budget will be updated to reflect the change. In July of each year, the Finance department will post an updated Budget on the Parish website to reflect any amendments that were approved by the St. Charles Parish Council.

Balancing the Budget

The Parish President will submit a balanced operating budget to the Council and the Council shall adopt a balanced operating budget in accordance with the budget calendar each year. A “balanced budget” is defined as one in which total appropriations do not exceed total anticipated revenues, taking into account the estimated surplus or deficit at the end of the previous fiscal year. The Parish shall maintain a balance between operating expenditures and operating revenues over the long term. If extenuating circumstances result in a deviation from a balanced budget, the details will be disclosed in the Parish President’s budget message.

The calculation of operating revenues will exclude non-recurring or unstable collections. Recurring subsidies from other funds, in which the expenditures are built into the base operating budget for the fund providing the source will be considered operating revenues. Operating expenditures will include personal services, supplies, contractual services, transfers out, and capital outlay. The Parish will avoid budgetary and accounting procedures that balance the current budget at the expense of future budgets. The budget will remain balanced throughout the year.

Budgetary Structure

The Annual Operating Budget for St. Charles Parish includes various funds that are budgeted and accounted for separately. Categorized into Governmental and Proprietary, the funds are as follows:

Governmental Funds are used to account for most tax-supported activities.

The General Fund is the general operating fund of the Parish. It accounts for all financial resources except those required to be accounted for in other funds.

Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes or required for sound financial administration.

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.

Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by Proprietary Funds).

Proprietary Funds are used to account for the Parish business type activities.

Enterprise Funds may be used to report any activity for which a fee is charged to external users for goods and services. Generally Accepted Accounting Principles require the use of an enterprise fund for any activity whose principal external revenue sources (1) are used for debt backed solely by fees and charges; or (2) are legally required to recover the cost of providing services of a particular activity (including capital costs such as depreciation or debt service); or (3) have been legally earmarked by policy decision to recover the cost of providing services of a particular activity (including capital costs such as depreciation or debt service).

Financial Policies

Auditing, Accounting and Financial Reporting

The Parish accounting and financial reporting systems will be maintained in conformity with generally accepted accounting principles and the standards of the Governmental Accounting Standards Board (GASB). A fixed asset system will be maintained to identify all Parish assets, their location, historical cost, useful life, depreciation method, depreciation to date, and the department responsible for asset control.

The Parish will contract with an independent accounting firm which will issue an audit opinion on the official Comprehensive Annual Financial Report. Competitive requests for proposals from qualified firms will be sought every three years. The Parish will maintain a good credit rating in the financial community.

Basis of Accounting

All governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Governmental funds are maintained on the modified accrual basis of accounting.

Governmental fund revenues resulting from exchange transactions are recognized in the fiscal year in which the exchange takes place and meets the government's availability criteria (susceptible to accrual). Available means that the resources will be collected within the current fiscal year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current fiscal year. Charges for services, fines and forfeitures, and most governmental miscellaneous revenues, including investment earnings are recorded as earned since they are measurable and available. The Parish's definition of available means expected to be received within sixty days of the end of the fiscal year.

Non-exchange transactions, in which the Parish receives value without directly giving value in return, includes sales tax, property tax, special assessments, grants, entitlements, and donations. Property taxes are considered measurable in the calendar year of the tax levy if collected soon enough to meet the availability criteria. Sales taxes and gross receipts business taxes are considered "measurable" when the underlying transaction occurs and meets the availability criteria. Anticipated refunds of such taxes are recorded as fund liabilities and reductions of revenue when they are measurable and valid. Special Assessments are recognized as revenues only to the extent that individual installments are considered current assets in the governmental fund types. Revenue from grants, entitlements, and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources can be used.

Expenditures are recognized in the accounting period in which the related fund liability is incurred, if measurable, except for the following: (1) principal and interest on long-term debt are recorded when due, and (2) claims and judgments, group health claims, arbitrage payable, net pension obligation, and compensated absences are recorded as expenditures in the governmental fund type when paid with expendable available financial resources. Allocations of cost such as depreciation and amortization are not recognized in the governmental funds.

In accordance with Statement No. 20 of the Governmental Accounting Standards Board (GASB), "Accounting and Financial Reporting for Proprietary Funds and Other Governmental Entities That Use Proprietary Fund Accounting" it is the policy of the Parish's proprietary funds to apply only Financial Accounting Standard Board Statements and Interpretations, Accounting Principles Board Opinions, and Accounting Research Bulletins of the Committee on Accounting Procedures issued on or before November 30, 1989, unless those pronouncements conflict with or contradict GASB pronouncements.

All proprietary funds are accounted for on a flow of economic resources measurement focus. Proprietary funds are maintained on the accrual basis of accounting wherein revenues are recognized in the accounting period in which they are earned and become measurable, and expenses are recognized in the period incurred, if measurable. Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place.

Budgetary Accounting

Formal budgetary accounting is employed as a management control device during the year for the General Fund, Special Revenue Funds, Debt Service Funds, Capital Project Funds, and Proprietary Funds.

The level of budgetary control is at the fund/department level and expenditures may not exceed budgeted appropriations. Appropriations that are not expended or encumbered lapse at year-end.

Budgets for the General Fund, Special Revenue Funds, Debt Service Funds, and Capital Project Funds are adopted on a modified accrual basis of accounting. Proprietary funds are adopted on a basis consistent with generally accepted accounting principles (GAAP).

Debt Issuance and Cash Management

The Parish may issue short term debt to cover temporary or emergency cash flow shortages or to provide necessary financial resources. All short term borrowing will be subject to the approval of the Parish President and the Parish Council.

The Parish will use inter-fund loans if cash is available rather than outside debt instruments to meet short term cash flow needs. A single consolidated bank account has been established at a local bank into which monies are deposited to and from which disbursements are made. Under state law, the Parish may deposit funds in demand deposits, interest bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having principal offices in Louisiana. Under state law, these deposits must be secured by federal deposit insurance or the pledge of securities owned by the bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the bank. Certain pledged securities are held by the Parish's agent in the Parish's name.

State laws permit the Parish to invest in United States bonds, treasury notes or certificates, or other obligations of the U. S. Government and agencies of the U. S. Government that are federally insured, and certificates of deposit of state banks and national banks having their principal office in the state of Louisiana, or in mutual or trust fund institutions which are registered and which have underlying investments limited to securities of the U. S. Government or its agencies. In addition, local governments in Louisiana are authorized to invest in the Louisiana Asset Management Pool (LAMP), a cooperative endeavor formed by an initiative of the State Treasurer and organized under the laws of the State of Louisiana, which operates as an investment pool.

Cash and cash equivalents are stated at cost, which approximates market. Investments are stated at fair value except for short-term and money market investments; consisting primarily of U. S. treasury obligations with a maturity of one year or less at the time of purchase, and LAMP investments which are reported at amortized cost.

Securities traded in a national exchange (with maturities greater than one year at the time of purchase) are valued at the last reported sales price. Investments (with maturities greater than one year at the time of purchase) that do not have an established market price are reported at estimated fair value. Realized gains and losses on investments recorded at fair value are included in investment income.

The Parish uses a clearing account to make disbursements for all funds of the Parish. Funds with a “Due to Clearing Account” report the advance as an interfund payable and the General fund, which has been determined to be the receivable fund by management, reports an off-setting interfund receivable.

The Parish will confine long term borrowing to capital improvements that cannot be funded from current revenues. Proceeds of long term debt will not be used from current ongoing operations. The term on the bonds shall not exceed the expected useful life of the project.

The Parish will adhere to all legal and statutory limitations relative to debt issuance. The Parish has the authority to incur debt and issue bonds in accordance with a number of provisions found in the Louisiana Constitution and Louisiana Revised Statutes. The Parish will obtain approval from the State Bond Commission prior to the issuance of any type of long term debt, as required by state law. The Parish will issue general obligation bonds only when authorized by a majority of all qualified voters voting on a proposition to issue general obligation bonds.

The sales and use tax revenue is the strongest credit source of the Parish and has been the preferred pledge for bonds issued in recent years. State law requires that annual sales tax revenues dedicated to the payment of sales tax revenue bond debt service be at least 133% of the highest year’s debt service on sewer and transportation bonds and 250% on bonds supported by the 1% general fund tax. The Parish has the legal capacity available to issue considerable amounts of additional bonds based on these revenue streams. The issuance of additional sales tax revenue bonds supported by existing sales and use taxes does not require further voter approval.

The Parish Finance Department will review outstanding debt periodically to determine feasibility of refunding all or a portion of particular issues.

Parish employees will participate substantially in the bond issuance and refunding process with the assistance of the bond counsel in order to make the most efficient use of resources by timing and sizing deliveries in a manner designed to minimize borrowing costs.

Debt Level and Capacity

The Parish will adhere to all legal or statutory limitations on debt level and capacity. Prior to the issuance of debt, an evaluation of debt capacity will be conducted based on current financial capacity, projected future capacity, statutory and constitutional limitations, and bond covenants. The Debt Service Funds section of the budget contains calculations of debt capacity for various types of debt. Public improvement and general obligation bonds accounted for in the debt service funds are serviced through the collection of parish ad valorem taxes and sales taxes. Revenues from operations service the revenue bonds accounted for in the proprietary funds.

The outstanding bonds secured by ad valorem taxes consist of general obligation bonds. These bonds totaled \$14,210,000 as of 9/14/2020. In accordance with Louisiana Revised Statute 39:562, the Parish is legally restricted from incurring long-term bonded debt secured by ad valorem taxes in excess of ten percent of the assessed value for taxable property in the parish for any one purpose. The statutory debt limit for the Parish as reported at December 31, 2019 was \$152,310,697.

Debt Obligations

The Parish currently has three types of Bonds outstanding – Public Improvement Bonds, General Obligation Bonds, and Revenue Bonds. Public Improvement and general obligations bonds are accounted for in the Debt Service Funds, which are serviced through the collection of parish ad valorem and sales taxes. The Revenue Bonds, which are accounted for in the Enterprise Funds, are serviced by revenues from operations. In 2010, the Parish was awarded a Public Improvement Sales tax revenue bond which is to cover construction costs up to \$6.5 million for the Wastewater Department. In July of 2017, the Parish was awarded a new Public Improvement revenue bond which is to cover construction costs up to \$8 million for the Wastewater Department. Since the bond is similar to the previous DEQ loan, the principal outstanding will increase each year as projects are initiated.

The Parish was also awarded a \$15 million limited tax Bond for our Levee. The Bond has a twenty year life and it is expected to bring us through the next phase of the Westbank Hurricane Protection Levee. The Parish anticipates going out for another \$15/\$20 million bond in year 2022 to continue the progress of our levee. A breakdown of three types of debt, including their maturities is provided below:

| | Date of Issuance | Authorized and Issued | Interest Rate | Maturity Date | Principal Outstanding | Interest to Maturity |
|--|------------------|-----------------------|---------------|---------------|-----------------------|----------------------|
| GENERAL OBLIGATION BONDS: | | | | | | |
| 2017A Levee Bond | 9/7/2017 | 15,000,000 | 2.0-5.0 | 3/1/2037 | 14,210,000 | 5,354,360 |
| TOTAL GENERAL OBLIGATION BONDS | | | | | 14,210,000 | 5,354,360 |
| PUBLIC IMPROVEMENT BONDS: | | | | | | |
| PIST Series 2003 | 7/1/2003 | 2,620,000 | 1.94 | 6/20/2023 | 1,160,000 | 57,230 |
| Limited Tax Bond -Consol. WW & Wstwtr (2017) | 6/6/2017 | 8,000,000 | .95 % | 3/1/2039 | 2,554,174 | 47,060 |
| Sales Tax Revenue (2007) | 6/1/2007 | 920,000 | 4.45-6.45 | 8/1/2031 | 590,000 | 210,950 |
| TOTAL PUBLIC IMPROVEMENT BONDS | | | | | 4,304,174 | 315,240 |
| REVENUE BONDS: | | | | | | |
| Consol. WW & Wstwtr - Ref (2007A) | 1/30/2007 | 23,975,000 | 4.0-5.0 | 7/1/2036 | 19,875,000 | 9,634,816 |
| PIST Revenue Bond, Series 2010 DEQ | 8/25/2010 | 6,500,000 | .95 % | 11/1/2030 | 3,702,000 | 102,787 |
| TOTAL REVENUE BONDS | | | | | 23,577,000 | 9,737,603 |
| TOTALS | | | | | \$42,091,174 | \$15,407,203 |

Investment Policy

The investment policies are governed by state statute and bond covenants. The investment policy will be reviewed periodically, and all amendments will be submitted by the Finance Director to the Council for review and adoption.

Revenues

The Parish reviews each revenue stream annually in regards to factors relevant to past, present, and projected future collections. The primary sources of revenue for the Parish are Sales and Use taxes and Ad Valorem Taxes. The Parish will on occasion receive one time revenues for which the Parish will limit the use of these one-time revenues, as they cannot be relied on in future budget periods, to non-recurring expenditures in order to minimize disruptive effects on service due to non-recurrence of these sources. One time revenues may include, but are not limited to, legal settlements, bond refunding savings, the sale of government buildings, non-recurring grants, etc. Acceptable uses of non-recurring funds include

infrastructure improvements, capital acquisitions, startup costs, early debt retirement, and other expenditures of a non-recurring nature.

Fees and Charges

The Parish will establish fees and charges to cover the costs of services provided. All fees imposed by the Parish will be approved by the Administration and established by the Council by ordinance, and will not be in conflict with state law. Cost of services include direct and indirect costs such as operating and maintenance costs, overhead, and charges for use of capital (depreciation and debt service). All fees charged will be reviewed periodically to determine the level of cost recovery for services and the reason for any subsidy. Reasons for not recovering full costs will be identified and explained.

Expenditure Policies

The Parish will maintain a level of expenditures that will provide for the well-being and safety of the residents of the community. All expenditures made shall be for a public purpose, and no expenditures will be made which are prohibited by administrative directives, local ordinances, or federal and state statutes. Parish departments and agencies will comply with the procedures included in the Purchasing Ordinance and Purchasing Manual in the procurement of goods and services.

Fund Balance

The Parish will maintain an appropriate level of financial resources to protect against reducing service levels or raising taxes and fees because of temporary revenue shortfalls or unpredicted one-time expenditures. Fund Balance is defined as the difference between the assets and liabilities in a governmental fund and a designation of Minimum General Fund-Fund Balance will be made at the end of each year equal to at least 5% of total Governmental Funds budgeted appropriations with a bottom line reserve of \$7 million. Consideration will be given to cash resources available to the fund when determining designations. On November 21, 2010, the St. Charles Parish Council adopted an ordinance requiring a minimum General Fund Balance of 5% of total budgeted governmental expenditures or a minimum \$7 million fund balance, whichever is greater, be maintained for the Parish at all times. As total Governmental Expenditures are budgeted to be \$116,832,335 for 2021, the minimum reserve for the General Fund is therefore set at \$7 million. The actual budgeted General Fund Balance for 2021 is \$8,220,050.

Reporting Entity

St. Charles Parish Council (the Council) is the governing authority for the Parish of St. Charles, a political subdivision of the State of Louisiana, as authorized by the Constitution of the State of Louisiana. The Council consists of nine members of which two members are elected parish-wide to represent the entire parish and seven members are elected to represent each of the seven districts. The Parish President, elected by the voters of the Parish, is the chief executive officer of the Parish and is responsible for carrying out the policies adopted by the Council and for administering all Parish departments, offices, agencies, and special districts.

The basic criterion for determining whether a governmental department, agency, institution, commission, public authority, or other governmental organization should be included in a primary governmental unit's reporting entity for basic financial statements is financial accountability. Financial accountability includes

appointment of a voting majority of the organization's governing body and the ability of the primary government to impose its will on the organization or if there is a financial benefit/burden relationship between the primary government and the other organization. In addition, an organization that is fiscally dependent on the primary government or has a potential to provide specific financial benefits to the primary government should be included in the reporting entity.

As required by generally accepted accounting principles, the financial statements of the reporting entity present the primary government (the Parish) and its component units. The component units discussed below are included in the Parish's reporting entity because of the significance of their operational or financial relationships with the Parish.

Based on the previous criteria, the Parish has determined that the following component units should be included in the reporting entity of the Parish.

1. St. Charles Parish Communications District

The Communications District was established by parish ordinance on August 4, 1986, under the provisions of Louisiana Revised Statute 33:9101-9106. The district was established to maintain and operate a 911 emergency telephone system for St. Charles Parish. Funding is provided by local grants and an emergency telephone service charge not to exceed five percent (5%) of the highest tariff rate for local telephone service supplied within the District. A seven-member board of control governs the district. Only one elected Parish Council member serves on this board. The district's board is not the same as the elected Parish Council, and it does not provide services only to the Parish government. It is fiscally dependent because it cannot levy taxes, set rates or charges, or issue bonded debt without approval of the primary government. It is reported as a discretely presented component unit. The Communications District does not issue separate financial statements. It has a fiscal year ending December 31.

2. St. Charles Parish Library Service District No. 1

The Library Service District was established by parish ordinance on November 9, 1948, under the provisions of Louisiana Revised Statute 25:211. Funding is provided from ad valorem taxes, state aid, state grants, and book fines. Expenditures are restricted to library services. A five-member board of control, appointed by the same elected Council that governs the Parish, governs the library. The district's board is not the same as the elected Parish Council, and it does not provide services only to the Parish government. The district is fiscally dependent upon the Parish Council because it cannot levy taxes or issue bonded debt without approval by the Parish Council. It is reported as a discretely presented component unit. The library does not issue separate financial statements. It has a fiscal year ending December 31.

3. St. Charles Parish Hospital Service District

This special district provides hospital services to St. Charles Parish citizens. The Council appoints the board members of the Hospital Service District and can remove them at will. While the District is responsible for obtaining voter approval for the levy of taxes or debt issuance, all related

Louisiana State Bond Commission approvals must be obtained through the Parish. For these reasons, the Parish has the ability to impose its will on the District.

St. Charles Parish Hospital Service District has a fiscal year ending on December 31. Separate audited financial reports containing additional information that may be required of the District, can be obtained from *Carr, Riggs & Ingram, LLC* at 3501 North Causeway Boulevard, Suite 810, Metairie, LA 70002. More detailed information regarding operational results is available from the Parish for the period ending December 31, 2018.

The Parish is required to prepare financial statements that consider all units within the reporting entity. The Parish budget establishes appropriations for operations of the primary government, which in some cases include interaction with the component units; however the Parish does not exercise budgetary control over the component units except on funds appropriated by the Council.

Legal Requirements

Legal requirements applicable to budget amendments are set forth in the St. Charles Parish Home Rule Charter and with the Louisiana Local Government Budget Act (R.S. 39:1301 et. seq.). In accordance with the provisions of Article V, Sections D, E, and F of the St. Charles Parish Home Rule Charter and with the Louisiana Local Government Budget Act (R.S. 39:1301 et. seq.), the Parish President has the authority to authorize the transfer of any unencumbered balance of an appropriation, or portion thereof, to supplement another appropriation made in the same budget to the same department, office or agency via an executive order which in addition to the Parish President's signature, must also have the approval of the Finance Director. At the request of the Parish President, the Council may by ordinance transfer any unencumbered balance of an appropriation, or portion thereof, to supplement an appropriation made in the same budget to another department, office, or agency via a formal budget amendment.

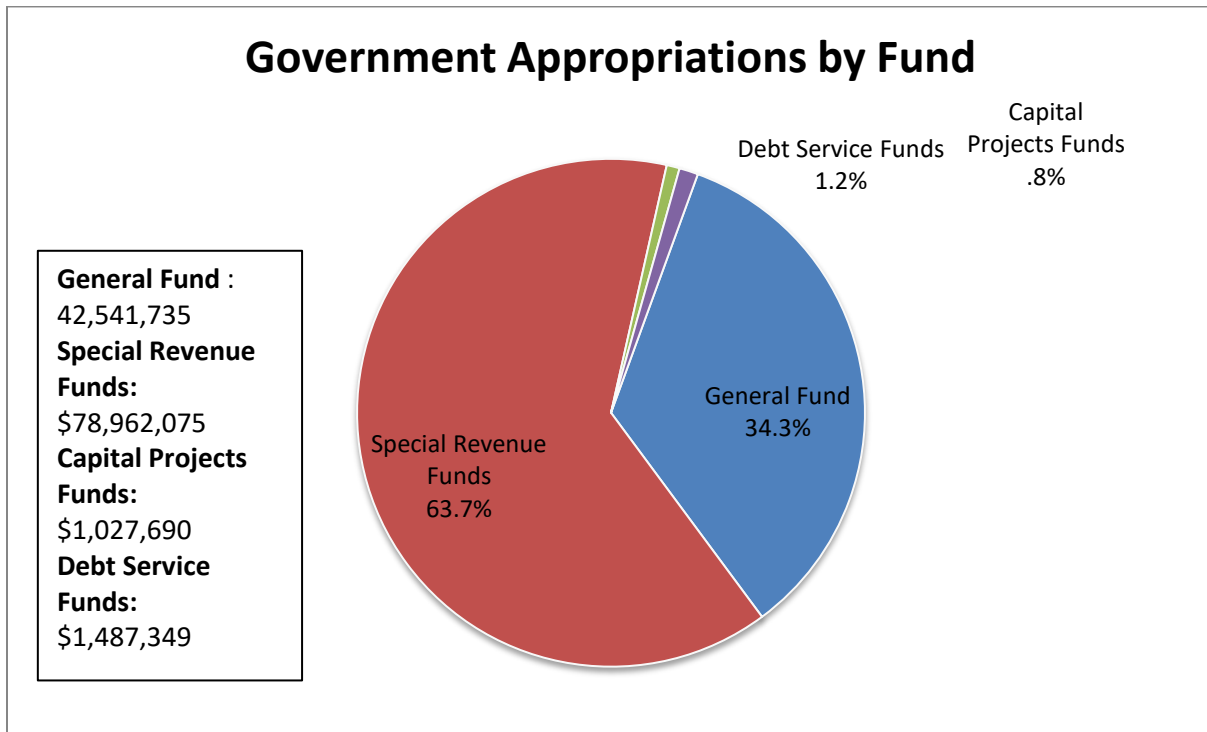
Appropriations in addition to those contained in the current expense budget may be made only on the recommendation of the Parish President and only if the Finance Director certifies that sufficient funds are available in accordance with the best recognized practices in governmental accounting to meet such an appropriation. If funding is available, a budget amendment is submitted to the Council for approval.

Budget Highlights

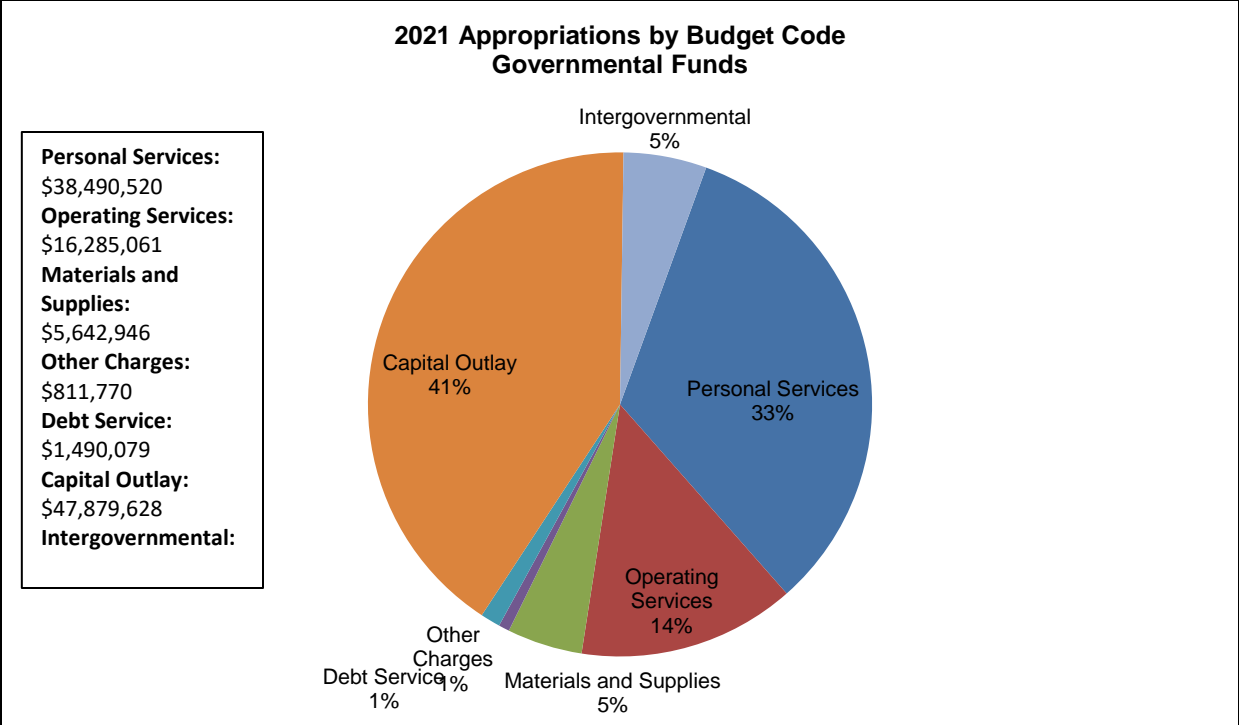
The total Governmental Fund budget for 2021 is \$116,832,335, while the total budget for the Parish Proprietary Funds is \$32,848,389. The Governmental Fund budget decreased by \$42,352,877 from the prior year's 2020 projected ending budget, a total decrease of 36%. The primary reason for the decrease in appropriations from 2020 to 2021 is directly attributed to the reduction in Capital Outlay. The total decrease in capital outlay is estimated at \$27,712,050, with the primary driving factors being capital outlay for the Parish's ongoing \$30 million in levee projects, particularly the Ellington Pump Station of approximately \$9.1 million, Kellog Pump Station T-Wall of \$4 million, Magnolia Pump Station for \$5,584,698, estimated to be completed by the end of 2020, and is budgeted in Fund 123 – Flood Protection Fund as well as \$5.9 million budgeted for the Paradis Gate, Magnolia Levee Lift for \$4.1 million, and Ellington Phase II for \$3.6 million, which are budgeted under the Westbank Hurricane

Protection Levee Bond Fund. The other large factor contributing to the decrease from 2020 is the completion of multiple public work projects, resulting in just over a \$15 million decrease from 2020.

Proprietary Funds increased by \$996,557 from the 2020 budget, a total increase of 4% which is primarily due to the increase in personal services for 2021 due to the addition of three new positions to the Wastewater department combined with the 1 % cost of living and up to 2% merit raises. The graphs below highlight the total operating appropriations. In the first graph, Governmental Funds are broken down by Functional Area- General Fund, Capital Projects Funds, Special Revenue Funds, and Debt Service Funds, whereas the second graph shows the division by budget code, i.e. Personnel, Operations, Capital Outlay, etc.



General Fund appropriations increased for 2021 from the expected ending 2020 appropriations, with the primary increase being in Capital Outlay driven by the \$3,000,000 of improvements other than buildings under the Government Buildings Department primarily for courthouse renovations, particularly the renovations to the second floor for adding a new courtroom. Special Revenue Funds increased 30% from the 2020 original budget, an increase of \$17.3 million, which is attributed to a 16.6 million increase in capital outlay, primarily associated with Flood Protection Fund (Fund 123) because of levee projects. Debt service funds are budgeted to decrease as the Sewer General Obligation Bond (Fund 207) was paid off in March of 2019. The Capital Projects Funds for the Parish decrease significantly as a result of this \$15 million Levee Bond, the proceeds of which are to be used for four portions of the West Bank Levee, with just over \$13.6 million expected to be spent by the end of 2020.



Personal Services increased 1.57% from the original 2020 budget, which is primarily attributed to the addition of ten new employees in the Drainage department along with the 1% Cost of Living and either one or two percent merit increase. Operating Services increased 8.52% from the original 2020 budget, which is primarily attributed to increased contractual services because of the Hazard Mitigation Home lifting program. Materials and Supplies remained relatively stagnant, with a slight decrease from 2020. Debt Service Funds increased slightly from last year due to debt service payments associated with the 2017 Levee Bond Issue. Capital Outlay projects a 38% decrease from 2020, primarily attributed to more the vast majority of levee projects with an estimated completion in 2020 as well as numerous Public Works Projects being pushed to 2021 versus those budgeted for 2020.

Revenue Assumptions

The Parish’s primary source of revenue is the Sales and Ad Valorem taxes collected each year. The Parish employs historical trends to forecast Ad Valorem tax revenue and utilizes outside estimates provided by the Sales Tax collection office to budget revenues for sales taxes. Our other primary form of revenue is Intergovernmental revenues, which are most commonly grants. This type of revenue is simply determined by the type of grant award to be received.

Total sources of governmental fund revenue, excluding transfers and internal charges, reflect an overall decrease for 2021 of 7% as compared to the 2020 original budget. The decrease is associated with the reduction Sales tax revenue for 2021 due to the Global Pandemic. The following is a general overview of revenues, along with detailed discussions for the more significant items.

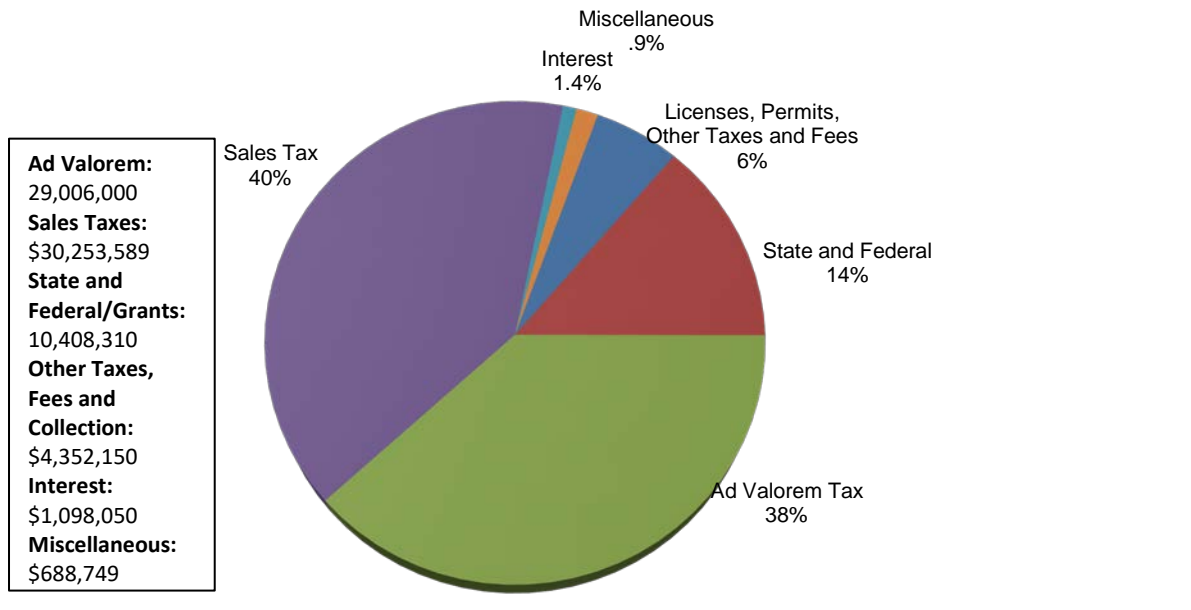
The Parish anticipates a 10% decrease in Sales Tax revenue for 2021 because of the Global Pandemic that began in March of 2020. Because of this pandemic, there are no major plant expansions nor are there any major maintenance projects likely to occur in 2021. We are also projecting a 3% decrease in Ad Valorem tax revenue as a result of a 2% rollback of taxes in 2021.

Given the volatility of Sales Taxes over the past 10 years, i.e. Sales taxes fluctuated as much as 27%; these temporary increases cannot be relied on, especially in times of economic turmoil. With that being said, when these temporary spikes do arise, the Parish in turn devotes these additional funds to one time Capital projects much needed throughout the Parish, especially in our Roads and Drainage Budget and our West Bank Hurricane Protection Levee fund. Conversely, for the current year, as the pendulum has swung the other way, the Parish has in turn drastically reduced the amount of capital projects it will pursue.

A comparison of 2020 Projected Ending and 2021 Budgeted total sources of funds (excluding internal transfers) are as follows – Note this includes both Governmental Funds and Proprietary Funds:

| | 2020 Budget | % of Total | 2021 Budget | % of Total | % Inc./Dec from Prior Year |
|-----------------------------------|--------------------|-------------------|--------------------|-------------------|---|
| Taxes | 68,034,231 | 53.1% | 63,576,079 | 59.3% | -5.06% |
| Licenses & Permits | 1,287,300 | 1.0% | 1,307,750 | 1.2% | 1.59% |
| Intergovernmental | 25,534,132 | 20.5% | 10,139,601 | 9.6% | -60.29% |
| Charges for Services | 28,837,145 | 23.1% | 29,660,606 | 27.9% | 2.86% |
| Interest | 1,557,241 | 1.2% | 1,392,151 | 1.3% | -10.6% |
| Miscellaneous | 1,353,643 | 1.1% | 727,749 | 0.7% | -46.24% |
| Total | 124,839,089 | | 106,141,795 | | -14.98% |

**2021 Sources of Funds
(Excluding Internal Transfers)**



Taxes

The taxes revenue category includes ad valorem, sales, alcoholic beverage taxes, airport expansion agreement, and cable franchise taxes. With internal charges between funds excluded, taxes account for approximately 58.1% of total sources in the 2021 budget, as shown above.

Taxes, along with their associated interest and penalties, are projected to generate \$59.9 million of the total \$103 million generated externally in the 2021 budget.

A five-year history of tax revenues is as follows:

| History of Tax Collections | | | | | |
|------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| | 2015 | 2016 | 2017 | 2018 | 2019 |
| Ad valorem | \$22,283,275 | \$26,995,325 | \$25,346,617 | \$25,827,462 | \$28,152,482 |
| Sales | 28,792,560 | 28,204,280 | 33,617,658 | 34,770,819 | 35,035,755 |
| Alcoholic Beverage Tax | 47,960 | 45,980 | 43,908 | 42,748 | 41,455 |
| Airport Expansion Agreement | 685,235 | 846,010 | 733,128 | 791,229 | 814,997 |
| Cable TV franchise tax | 868,466 | 661,440 | 789,875 | 782,704 | 787,658 |
| Total | 52,677,496 | 57,753,035 | 60,530,886 | 62,214,962 | 64,832,347 |

Ad Valorem Tax

Although ad valorem (property) taxes within the parish witnessed modest growth from 2008 through 2010, due to a large amount of inventory coming off the tax rolls, the Parish witnessed a loss of property tax revenue collected in 2011 of approximately \$700,000 across its taxing districts. Ad Valorem revenues rebounded from the 2011 deficit, putting the revenue stream back on track with its original steady, but slight increases from year to year. As 2016 was a reassessment year, the Parish witnessed an unusual phenomenon in that the assessed value of the Parish decreased from the prior year. The total impact was 2%, meaning the Parish would now collect 2% less in tax revenue than it did in 2016. Ad valorem rebounded in 2017 however, and although Inventory was still down, the assessed value of the parish actually increased 8% for 2019 and another 14% for 2020. However, 2020 was also a reassessment year and the Council decided to roll back millages, which will result in a 2 to 3% decrease in Ad Valorem taxes in 2021.

The 1974 Louisiana Constitution authorizes the governing authorities of municipalities and parishes to levy annually ad valorem taxes of seven and four mills respectively. These millages may be adjusted upward or downward in reassessment years to prevent gains or losses in revenues due to reassessment. Property is reassessed every four years, with 2020 the most recent year of reassessment.

Property subject to taxation is assessed a percentage of its fair market value. Residential properties and all land are assessed at 10%; other property and electric cooperative properties, excluding land, are assessed at 15%. The current year tax roll is completed by the assessor after the budget is submitted to the Council for approval. Any material deviations from the estimates contained in the proposed budget are reflected in the final budget amendment.

Listed below are the current and proposed millages maintained by the St. Charles Parish Council.

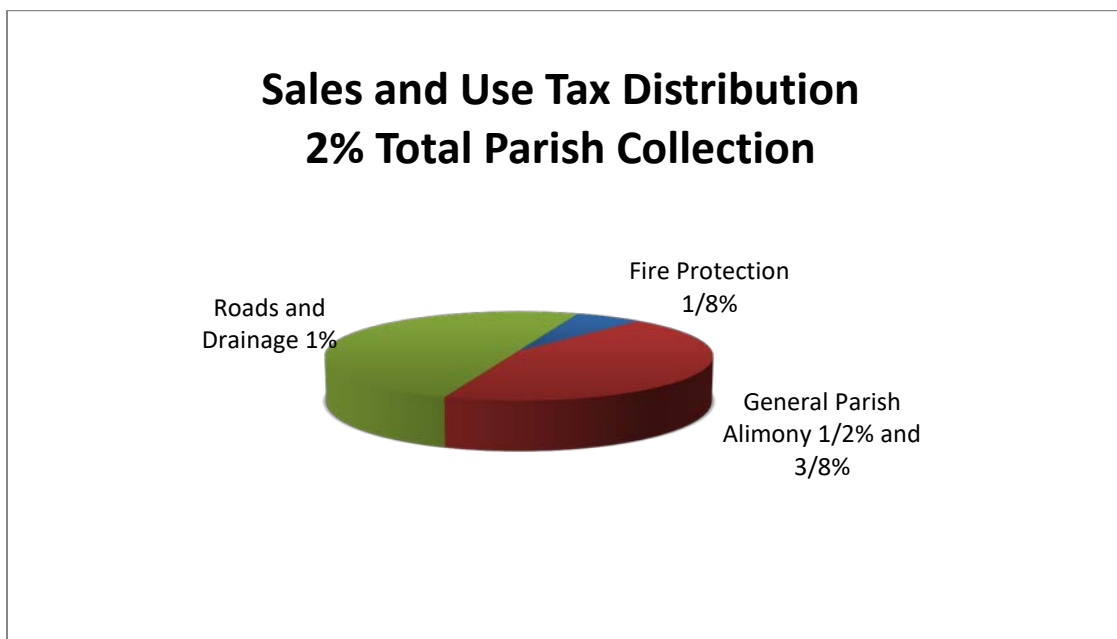
| Taxing District | Current 2020 Millage | Approved 2020 Millage |
|------------------------------------|----------------------|-----------------------|
| General Parish Tax | 3.11 | 3.11 |
| Levee | 3.99 | 3.99 |
| ARC | 0.66 | 0.66 |
| Parish Recreational Program | 2.90 | 2.90 |
| Parish Council on Aging | 0.94 | 0.94 |
| Parish Council on Aging 2 | 0.78 | 0.78 |
| Mosquito Control | 1.06 | 1.06 |
| Public Library Maint. & Operations | 4.44 | 4.44 |
| Road Lighting | 0.99 | 0.99 |
| Health Unit | 0.61 | 0.61 |
| Public Roads | 5.90 | 5.90 |
| Fire Protection | 1.58 | 1.58 |
| E-911 Tele Service M&O | 0.95 | 0.95 |
| Waste Water Facility | 2.16 | 2.16 |

Sales Tax

The Parish levies one percent, one-half percent, three-eighth percent, and one-eighth percent sales tax. The Parish and the St. Charles Parish School Board have entered into an agreement in which the School Board collects the Parish's sales and use taxes for a stipulated fee. The School Board remits the proceeds of the sales and use taxes to the Parish on a monthly basis.

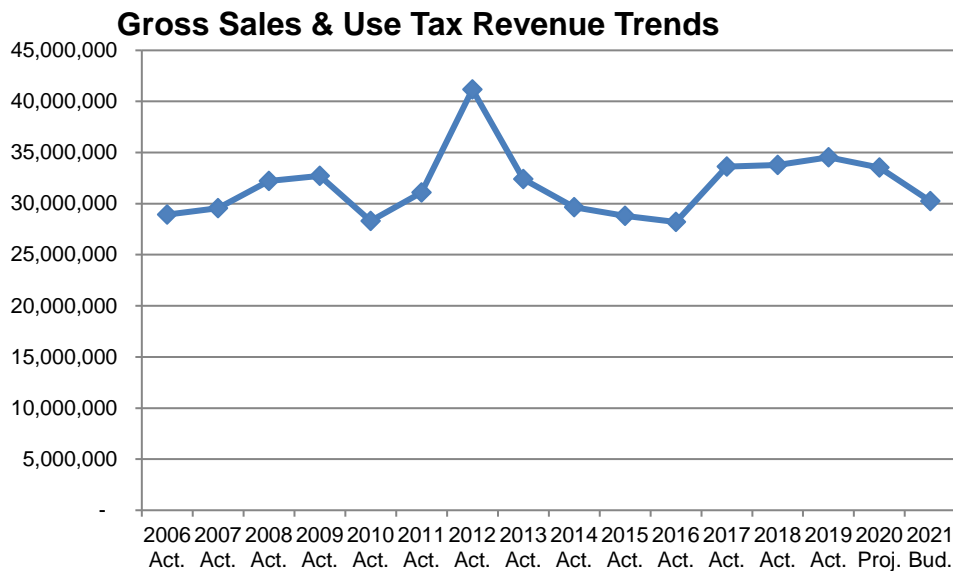
The one percent sales tax ordinance stipulates that the proceeds derived from the tax must be used for the purpose of constructing, acquiring, improving, operating, and maintaining drains, drainage canals, pumps, and pumping plants, dykes, and levees, and related machinery and equipment; and opening, constructing, maintaining, and improving roads, street, and bridges, and purchasing machinery and equipment in connection therewith. The proceeds are subject to funding negotiable bonds for any of the above described capital purposes and providing for reserves in connection therewith. The one-half percent and three-eighth percent sales and use taxes ordinances stipulate that the proceeds derived from the taxes must be used for any lawful public purpose and for funding of bonds for constructing, acquiring and developing capital improvements in the Parish and providing for reserves in connection therewith. The one-eighth percent sales and use tax is to be used for fire protection in the Parish, including but not limited to constructing, maintaining, and operating the Parish's fire protection facilities and for funding bonds for the purpose of acquiring buildings, machinery, and equipment for the Parish and for funding appropriate reserve requirements.

The Sales and Use Tax Collected by the Parish Government is presently 2% and is distributed as follows:



Sales and Use tax is budgeted based on normal collection rates, not on extraordinary scenarios such as Hurricane Katrina. Sales tax revenue dropped dramatically in 2010 for the Parish General Fund, Roads and Drainage and Fire Protection Sales taxes from the record highs reached in 2009, rebounding slightly in 2011, but in 2012, record highs were again reached. 2012 Sales taxes alone increased nearly 24% from 2011, the highest increase in the Parish’s history. Sales taxes continued to decrease from 2012 through 2016, but finally rebounded in 2017 through 2019. However. Due the Global Pandemic that began in March of 2020 and is still ongoing, sales taxes are lower for 2020 and the Sales Tax office expects Sales Tax revenue to fall 10% in 2021 because of the pandemic. Once a vaccine can be created, the hope is Sales will begin to rebound in 2022.

In forecasting our Sales tax revenues, whenever we witness large upswings in taxes, we have always put those additional funds towards one time capital projects, such as our newly completed Community Center and our new Emergency Operations Center, both of which would not have been possible without the activity of 2011 and 2012. For the current year, and for the foreseeable future, the Parish primary focus with regards to large capital projects will be related to the Westbank Hurricane Protection Levee – the top priority for the Parish as well as the East Bank Hurricane Protection levee via the \$12 million pump station budgeted for the Montz area.



The 2021 estimate of sales taxes totals \$30,253,589. This amount was provided to the Parish from the St. Charles Parish School Board Sales Tax Collection office.

Intergovernmental

Intergovernmental revenues include monies received from other governmental agencies such as federal and state offices. In some cases, these funds set up to provide for the operation of a specific program such as job training, Community development programs, etc. For 2021, these funds represent approximately 9.8% of the Parish Governmental Funds total revenue, down 60% from 2020 projected ending balance.

With the majority of this funding being in the form of FEMA Hazard Mitigation Grants for various Public Works projects, Levee projects, and Emergency Preparedness projects via the home elevation program, most of which were completed or expected to be completed in 2020, a large decrease is expected for 2021 as a result of project completions. As these funds are determined by outside sources, i.e. the particulars of which are found in the grant documents/agreements, Intergovernmental revenues can fluctuate from year to year depending on Grant awards.

Charges for Services

Consolidated Waterworks and Wastewater District No. 1

On March 4, 1991, in accordance with the provisions of Chapters 22 and 22A of Title 33 of the Louisiana Revised Statutes of 1950, as amended, the Consolidated Waterworks and Wastewater District No. 1 was created by Parish ordinance No. 91-3-2. The District was created to operate, maintain, and administer a combined wastewater and waterworks system within the parish-wide boundaries. The District separates financial reporting of its operations into two funds, the Waterworks Utility System fund and the Wastewater Utility System fund. The district is governed by the same elected Council that governs the Parish and is therefore included in the Parish's financial report as a blended component unit. Both funds of the District are reported as blended proprietary funds. The District does not issue separate financial statements. The District has a fiscal year ending December 31.

Sewer User Fee

The sewer user fee is estimated to produce \$9.2 million in 2021. This fee provides for capital the operation and maintenance of the sewerage system. The user fee is based upon the amount of wastewater discharged by a residence or business. Only half of the Wastewater rate adjustments recommended by the 2005 and 2006 Wastewater rate studies were implemented and as a the Wastewater system has not reached the full 15% residual needed to be financially sustainable. The Wastewater rates were codified in 2015 after being increased in May. However, in early 2016 wastewater rates were reduced significantly as a result of some revenue being available from the Wastewater Millage renewed by the voters in May of 2015 as well as the addition of a new commercial rate. The domestic rates were again lowered in 2018

Over the past several years, the Wastewater Funds unreserved net assets have depleted significantly which has resulted in a cash shortage for capital maintenance and improvements. St. Charles Parish however was approved for a \$6.5 million, 0.95%, 20 year, DEQ loan in 2011, which has provided much needed funding for significant capital improvement to the Wastewater department, specifically to its two Treatment Plants located on the East and West Bank of the Parish, as well as vital upgrades to six of its major sewer lift stations. As of September 19, 2017, the department has utilized the total \$6.5 million.

With the success of the original \$6.5 million DEQ loan, the Parish was awarded and additional \$8 million DEQ, 0.95% loan in June of 2017, the debt service of which will be paid from the new Wastewater Facility Millage. This new loan will allow the department to continue progress on much needed repairs to the infrastructure of our aging facilities.

With the passage of the new Wastewater Facility Millage in 2015, the Wastewater Department will now receive \$3.3 million annually, which will put the department back on the path of financial sustainability.

Waterworks User Fee

The water works user fee is estimated to produce \$13.1 million in 2021. This fee, along with Service Fees, Collection fees, Delinquent Charges, Billing Fees, as well as Hazard Mitigation grants, will provide for capital improvements and the operation and maintenance of the Water system. The Department of Waterworks is also facing ever increasing regulations and cost of doing business. While the department continues to maintain all water quality standards set by the State of Louisiana and achieve national recognition, additional revenue must be identified to maintain our system. As a result of the increased rates approved by the council in 2015, which went into effect January 1, 2016, total expenditures for the department are budgeted to be approximately \$967,913 under estimated revenues.

Solid Waste Collection and Disposal Fee

This revenue is derived from the residential solid waste collection and disposal fee. The total revenues from solid waste user fees are expected to be \$4 million in the year 2021 and are accounted for in a separate Enterprise Fund (Solids Waste Collection and Disposal Fund). In April of 2014, St. Charles Parish reached an agreement with our Solid Waste Provider to increase their contract by \$1.57 per residential unit. To compensate for this increase, the Parish began a series of two \$.45 cent rate increases in 2016 and concluded in 2017. Since agreeing to this increase, the number of complaints regarding our provider has decreased dramatically while their quality of service has increased exponentially. In May of 2017, the Parish switched Solid Waste Providers and continued with the same price of the previous provider. Total expenditures for the department are budgeted to be approximately \$388,870 over estimated revenues, which means an increase in rates will have to be sought in 2021.

Fund Balance

Fund balance is defined as the difference between the assets and liabilities of a governmental fund. In the General Fund, fund balance has historically been used as a funding source for recurring operations of the various governmental funds as well as varying amounts for nonrecurring projects.

The 2021 General Fund includes the use of \$16.1 million of fund balance. The 2021 General Fund includes \$7.2 million as a source to provide for capital improvements and capital outlay, \$3 million of which is related to the renovation of the second floor courtrooms. The projects funded through fund balances are detailed in the Budget Message.

Capital Outlay represents approximately 50% of Special Revenue uses. The primary contributors to fund balance usage are the Parish Transportation Fund, Road Lighting Fund, Roads and Drainage Funds, Recreation, Mosquito Control, Outer Flood Protection System (Levee Fund) and the RSVP Funds.

The 2021 Parish Transportation fund includes funding from the State for the 2021 Road Maintenance Program. The 2021 Road Lighting Fund includes is projected to show a decrease of \$504,100 to its fund balance, which is directly attributed the Council and the Administration reducing the valorem tax back in

2017. This fund is used primarily as a source to provide for electricity for the street lights throughout the Parish. The 2021 Roads and Drainage Fund, the largest of the Parish's special revenue funds, includes the use of \$18.7 million or 56% of its budgeted revenues mainly as a source to provide for capital improvements and capital outlay. For 2021, it is estimated that approximately \$18.7 million worth of capital projects will be started and or completed, on top of the \$33.9 million worth of capital projects expected to be completed by the end of 2020, thus bearing a heavy burden on Roads and Drainage's fund balance. Projects of this size cannot be sustained for much longer unless alternate sources of funding can be acquired. The main options for the Parish, should it continue to ramp up capital projects in its Drainage department would be to go out for a bond issue, but at this point in time, going out for a bond issue for capital improvements is not projected to be a choice, at least for the near future. The Parish wants to maintain a secure enough fund balance in its Special Revenue Roads and Drainage Fund, while still being able to complete capital projects. Over the past few years, capital projects in the Parish has increased dramatically, which is directly attributed to the increase in Sales Taxes witnessed as a result of Hurricane Katrina and most recently due to the large plant expansions that took place within the Parish in 2011/2012. In keeping with the Parish plans for temporary increases, the Parish will continue to only pursue one time capital projects that any additional funds can be best used for. The Parish expects a continuing tapering off of Capital projects in the next few years especially considering the current state of the national economy, which is also why going out for any sort of bond issue to fund significant capital projects is on hold at this time.

The Parish Recreation fund includes the use of \$1.5 million or 46% of its fund balance, mainly as a source to provide much needed services to the Parish as well as capital outlay. With Recreation utilizing over 50% of its own Fund balance to operate their programs, additional funding sources will need to be found or services will need to be cut. As the Recreation department currently has limited funding for Capital Outlay, a transfer of \$1,147,020 from the General Fund to Recreation for Capital Outlay has been budgeted for 2021, but transfers for capital projects every year cannot continue, especially considering the \$546,428 transfer from 2020 that will take place by year end.

The use of fund balance as a source of financing current operations has been both recurring and planned in recent years. Conservative revenue estimates generate a fund balance, which allows the government to spend monies after it is assured of their collection. This philosophy of money management creates a situation that should prevent the need for drastic budgetary adjustments that could result in the severe curtailment of vital services or undue uncertainty and hardship in the workplace. With the percentage of Fund Balance usage increasing from year to year though, alternate sources of funding will need to be acquired or necessary adjustments and cuts will have to be made.

On November 22, 2010, the St. Charles Parish Council adopted an ordinance establishing a minimum General Fund Balance of 5% of total budgeted governmental fund expenditures for the succeeding year be maintained at all times with a base reserve of no less than \$7 million within the General Fund. Included in the 2021 Budget is an ending General Fund Balance of \$8.2 million, which is approximately \$1.2 million over the base reserve.

A breakdown of fund balances by fund type is provided below to highlight the projected changes in fund balances as defined by St. Charles Parish for our governmental funds, i.e. the General Fund, Special Revenue Funds, Capital Projects Funds and Debt Service Funds. See the 2021 projected for each below:

| General Fund | |
|--|---------------------|
| <i>Beginning Fund Balance</i> | \$ 24,269,859 |
| Additions | |
| <i>Revenues</i> | |
| Taxes | 19,274,500 |
| Licenses | 1,307,750 |
| Grants | 2,462,297 |
| Fees | 801,600 |
| Indirect Cost Allocation | 1,560,940 |
| Other | 1,084,839 |
| Total Revenues | 26,491,926 |
| Total Means of Financing | 50,761,785 |
| Subtractions | |
| <i>Expenditures</i> | |
| Personal Services | 17,695,080 |
| Operating Services | 8,672,919 |
| Materials and Supplies | 1,598,052 |
| Other Charges | 679,825 |
| Debt Service | 3,000 |
| Capital Outlay | 7,117,880 |
| Intergovernmental | 3,182,959 |
| Transfers | 3,592,020 |
| Total Expenditures | 42,541,735 |
| Net Increase/(Decrease) in Fund Balance | (16,049,809) |
| <i>Ending Fund Balance</i> | \$ 8,220,050 |

| Special Revenue Funds | |
|---|---------------|
| Beginning Fund Balance | \$ 39,493,432 |
| Additions | |
| Revenues | |
| Taxes | 40,324,438 |
| Grants | 7,546,728 |
| Fees | 1,241,300 |
| Other | 852,631 |
| Transfers | 3,142,020 |
| Total Revenues | 53,107,117 |
| Total Means of Financing | 92,600,549 |
| Subtractions | |
| Expenditures | |
| Personal Services | 20,795,440 |
| Operating Services | 7,611,872 |
| Materials and Supplies | 4,044,894 |
| Other Charges | 131,945 |
| Capital Outlay | 39,734,058 |
| Intergovernmental | 3,049,372 |
| Transfers | 3,594,494 |
| Total Expenditures | 78,962,075 |
| Net Increase/(Decrease) in Fund Balance | (25,854,958) |
| Ending Fund Balance | \$ 13,638,474 |

| Debt Service Funds | |
|---|------------|
| Beginning Fund Balance | \$ 603,274 |
| Additions | |
| Revenues | |
| Taxes | 662,151 |
| Transfers | 1,093,409 |
| Interest | 2,515 |
| Miscellaneous | 56,849 |
| Total Revenues | 1,814,924 |
| Total Means of Financing | 2,418,198 |
| Subtractions | |
| Expenditures | |
| Operating Services | 270 |
| Debt Service | 1,487,079 |
| Intergovernmental | - |
| Transfers | 327,355 |
| Total Expenditures | 1,814,704 |
| Net Increase/(Decrease) in Fund Balance | 220 |
| Ending Fund Balance | \$ 603,494 |

| Capital Projects Funds | |
|---|------------|
| Beginning Fund Balance | \$ 945,300 |
| Additions | |
| Revenues | |
| Grants | 399,285 |
| Interest | 181,075 |
| Transfers | - |
| Total Revenues | 580,360 |
| Total Means of Financing | 1,525,660 |
| Subtractions | |
| Expenditures | |
| Capital Outlay | 1,027,690 |
| Transfers | 1,000 |
| Total Expenditures | 1,028,690 |
| Net Increase/(Decrease) in Fund Balance | (448,330) |
| Ending Fund Balance | \$ 496,970 |

Capital Projects

As previously discussed, with the increases in sales tax revenue witnessed over the past several years, thus providing additional one time revenues which may or may not have been anticipated, the Parish has thus employed a method of accomplishing one time capital projects via the additional funds collected. The major capital projects by department are listed throughout the budget after each account's budget summary. As there are too many projects to discuss, this area will be devoted entirely to those large one time projects by fund, therefore each project discussed will be broken down by fund below, i.e. General Fund, Special Revenue Funds, Capital Project Funds, and Enterprise Funds. Before explaining the various projects, in order to be classified as a capital project/expenditure, the item in question must fall into one of the 4 categories and meet the following criteria and create a future benefit, i.e. a capital expenditure is incurred when a government spends money either to buy fixed assets or to add to the value of an existing fixed asset with a useful life extending beyond the calendar year. To be classified as a capital expenditure, the item in question must be greater than \$5,000 in value and have an estimated useful life of a minimum of 5 years. Depreciation on all capital assets, excluding land, is calculated on the straight-line method over the following useful lives:

Buildings – 10 to 40 years

Improvements Other than Buildings – 10 to 40 years

Machinery and Equipment – 5 to 10 years

Infrastructure – 25 to 70 years

General Fund Capital Projects:

For 2021, there are approximately \$7.1 million of Capital Projects budgeted, the largest of which is the \$3 million renovation of the second flood courtrooms, \$550,000 for the Air handler unit # 5, and \$471,000 for renovations to the Clerk of Court's office. The remaining projects for 2021 within the general fund represent the normal year to year projects and thus can be located behind each summary.

Special Revenue Funds – Capital Projects

For 2021, there are approximately \$39.7 million of Capital Projects budgeted for all Parish Special Revenue funds. The majority of these projects are budgeted in the Parish's Roads and Drainage Fund, which also represents the Parish's largest department, Public Works as well as the Flood Protection Fund. The Road's and Drainage Fund accounts for approximately \$18.7 million of the total budgeted capital outlay for the Special Revenue Funds. As significant detail is provided in the budget books on the specific projects this total represents, similar to the General Fund capital projects, specific attention will only be given to the larger projects in this section.

The Road's and Drainage fund is separated into four accounts: Flood Control, Paved Streets, Sidewalks and Crosswalks, and Drainage, with Drainage being the largest. The significant capital projects can be found in Paved Streets, Sidewalks and Crosswalks, and of course

Drainage. The largest capital project in Paved Streets is \$6 million set aside for the Lakewood Resurfacing Project; the Parish Transportation Fund has set aside \$500,000 for the 2021 Road Maintenance Program, of which this \$500,000 is provided via annual state funding. This program simply represents the numerous road overlay, patching and paving that the Parish performs each particular year. The Sidewalks account has \$4.9 million set aside for the construction of the Westbank Bicycle and Pedestrian Path (Phases IV and V) in the 2020 budget which will eventually have to be rolled into the 2021 budget due to unforeseen delays that occurred in 2020. The largest account – Drainage has \$9.3 million budgeted for capital outlay. The majority of these projects are related to pump station improvements, drainage improvements, and canal stabilizations, with the largest allocation being \$1 million for Ama Drainage Improvements, \$1.15 million for the new East Bank Office Building, \$1,250,000 for major repairs, along with \$993,874 for architectural and engineering for said projects. For further detail on these projects, please look under the special revenue section of the 2021 Budget book, for narrative explanations of the Capital Outlay.

The Recreation fund accounts for \$3.1 Million of the total \$33.6 million budgeted for Capital Outlay in the Special Revenue Funds. The largest of the capital projects in this fund relates to \$600,000 for the Veterans Park, and \$600,000 for the WPA Road Park improvements.

Due to the approval of the Parish residents in May of 2015, a new Special Revenue fund was added for 2016 titled the Flood Protection Fund, which relates to the construction as well as maintenance and operation of the Parish's Levee system. This fund is setting aside \$21.1 million for the Levee construction in the 2020 budget, as well as an additional \$19.1 million in the 2021 budget, which is mainly the \$12 million budgeted for the Montz Pump Station.

Capital Projects Funds – Capital Projects

For 2020, there are approximately \$13.6 million of Capital Projects budgeted for all Parish Capital Projects Revenue funds. The majority of this amount (\$13.5 million) is attributed to the new \$15 million Limited Tax Levee bond related to the West Bank Hurricane Protection Levee. Similar to the levee projects mentioned above, due to the length of time needed to complete these projects, a majority of this funding will be moved into the 2021 budget in the first few months of the new year. For 2021, the current capital budgeted totals \$1 million relates in part to capital outlay in the Recreation Facilities Construction fund for park improvements to Bayou Gauche, Boutte, Hahnville, Destrehan and St. Rose Parks. These capital projects fund consist of funds collected from residents and or developers and the funds collected can only be used in the particular area where they were collected and for the specific projects they were collected for, in this case, park improvements in the areas mentioned above for the Recreation Facilities Construction fund. The remainder of the \$1 million total proposed capital outlay relates to the LCDBG Sewer Project for \$400 thousand.

Enterprise Funds – Capital Projects

The capital projects for 2021 within the enterprise funds represent the normal year-to-year projects that are pursued by the Waste Water and Water Works departments, and thus can be located behind each fund's narrative capital summary.

Departmental Information

Animal Control

The St. Charles Parish Department of Animal Control is in charge of maintaining and monitoring the animal population throughout the Parish. On a daily basis, it maintains the animal shelter and cares for the resident animals, which range from feeding to adoptions. The Department also educates the public on animal care and enforcement of parish ordinances. It also investigates and follows through with reports on animal cruelty, abuse, strays, and unwanted animals. The animal shelter is cleaned and disinfected on a daily basis to control disease.

The biggest challenge facing the department is trying to accommodate the rise in the animal population within a growing parish. The department has met that challenge with the construction of a larger, state of the art animal shelter which was completed in April 2012. 488 animals were adopted in 2020 and Parish Employees help train 500 volunteers to help with the day to day activities of the shelter. The department also successfully transferred another 336 animals to areas out of state.

Community Services

The Department of Community Services is committed to supporting individuals and families in St. Charles Parish through caring service. We are committed to the development and delivery of quality programs while preserving the dignity and potential of every person.

In collaboration with our community partners we provide programs and services that serve as a safety net for struggling families throughout St. Charles Parish. We will respond to the needs of residents to alleviate pain and suffering, improve the quality of life, to offer options for change, and to break the cycle of poverty.

Its mission is rooted in service to the community and is characterized by programs and services that are responsive to the needs identified through a comprehensive intake and assessment process.

As a Community Action agency, the Department of Community Services works through a partnership with the Louisiana Association of Community Action Programs (LACAP). The objectives of this department are the operation of non-institutional and non-sectarian social action programs pertinent to the provision of the following:

- Assistance to the poor and vulnerable populations in our community
- Self-development opportunities

- Housing improvements
- Educational and social services support

Community Service Department Program Descriptions

Home Energy Assistance

Entergy, Atmos and share the warmth funds are available to parish residents to assist them with home utility bills. Program guidelines are established by the State of LA.

Emergency Assistance Programs

Services are designed to provide emergency aid of a temporary nature to low income and unemployed families. One time assistance with food, medicine, clothing, temporary shelter or rent/mortgage is available through this program.

H.O.M.E Program

HUD program designed to assist low income and elderly homeowners with home repairs. Applicants must be qualified under HUD guidelines.

Emergency Home Repair Program

Program provides support for emergency home repairs for elderly, low income and single head of household. Repairs are limited to \$5,000.

Weatherization Program

Minor energy conservation repairs provided to low income families. This can include air sealing, weather stripping, attic insulation etc. Income and participation guidelines are established by federal and state funding agencies.

Summer Food Service Program

The department provides lunch for children 18 and under and disabled adults who attend an accredited school in St. Charles Parish at designated sites throughout the parish for six weeks.

St. Rose Community Center

Neighborhood drop in center located in the Preston Hollow Subdivision providing community based services. Programs include afterschool activity center, computer lab, and specialized programs for citizens of St. Charles Parish.

Communications District (911)

The 911 Communications Center is a Public Safety Answering Point (PSAP) and dispatch center providing the residents of St. Charles Parish a vital link to emergency response personnel from medical, fire, and sheriff's office services.

Contract Monitor's Office – Office eliminated, all functions are now under the Department of Public Works.

The Office of The Contract Monitor is responsible for monitoring the contracts for Solid Waste, Recycling, Mosquito Control and Street Lighting. Each division of the Contract Monitor, now Public Works, is listed below:

Solid Waste (Enterprise Fund)

The office is responsible for the Solid Waste and Garbage Collection Fund. The department oversees and performs the following duties:

- Receiving complaint/request phone calls from parish residents
- Receiving parish website requests, reply to residents
- Logging all data into the solid waste database
- Sending daily log sheets of complaints/request to the solid waste provider via electronic mail.
- Receive feedback from solid waste provider and update database
- Daily inspections of the truck routes for missed collections and dispatch trucks
- Daily inspections of the truck routes for possible boom piles
- Assisting the solid waste provider with rerouting due to street closures
- Monitor proper truck usage at River Birch Landfill
- Review and approve solid waste provider invoice and landfill invoices
- Supervise cart deliveries and repairs
- Approve residents for handicap service; obtain proper medical paperwork and forward to solid waste provider
- Run database reports for council
- Compile monthly report for Parish President
- Organize and run special clean up routes for pre-storm events such as tropical depressions and hurricanes
- Monitor and run storm debris contract in the event of a hurricane
- Monitor and run storm debris monitoring contract in the event of a hurricane
- Monitor the recycling contract
- Receive and record all recycling request/complaints, input data
- Inspect and monitor dumpster locations for proper service
- Organize removal of dumpster overflow and distribute to empty dumpsters
- Review and approve recycle invoices
- Receive, process and close out all St. Charles Parish Council work orders in reference to recycling

Road Lighting Fund (Special Revenue Fund)

The office is responsible for the Road Lighting Fund. The department oversees and performs the following duties:

- Monitor the Road Lighting contract
- Receive request/complaint calls in reference to street light outages
- Input information into data system
- Forward data to proper contractor: Entergy or parish awarded contractor
- Issue purchase orders for road lighting supplies, repairs, and installations,
- Organize police detail surveillance for road lighting repairs when necessary
- Oversee special installation construction projects including recreational sites
- Review and approve all street lighting layout plans for new construction subdivisions
- Approve energizing of new street lighting through Entergy Louisiana LLC.
- Review and approve all street light deposit refunds to developers

- Review and approve all street lighting invoicing
- Receive, process and close out all St. Charles Parish Council work orders in reference to road lighting
- Organize lighting for special events such as Fourth of July events and recreational events
- Attend Entergy training and hurricane events
- Compile monthly report for Parish President's office

Mosquito Control Fund (Special Revenue Fund)

The office is responsible for the Mosquito Control Fund. The department oversees and performs the following duties:

- Monitor the Mosquito Control contract
- Receive request/complaint calls in reference to mosquito control and forward data to contractor for proper service.
- Log daily mosquito control routes including aerial spraying
- Organize special event spraying for parish, residential and commercial events
- Monitor and notify Parish President's office of encephalitis activity
- Monitor contractor's responsibility to follow through with public notifications and control actions taken in reference to encephalitis activity
- Review and approve monthly and special event invoicing
- Receive, process and close out all St. Charles Parish Council work orders in reference to mosquito control
- Compile monthly report for Parish President's office

Council Office

The Parish Council Legislative Staff, which consists of the Clerical Division and the Records Division, presently serves in a dual capacity assisting the Council Secretary who serves directly under the Parish Council as it functions as the Governing Authority and assisting the Individual Members of the Parish Council as they serve their electorate.

The Legislative Staff coordinates meeting agenda activities, and Journals of Proceedings; initiates Official Journal selection and coordinates all follow-up printing and publication requirements; processes ordinances and resolutions; coordinates committee meetings and board and agency meetings; administers a comprehensive records management system; drafts legislation; makes travel arrangements; coordinates orientation and training for elected/appointed officials and Council Staff; prepares Council budgets; coordinates Board of Review activities; prepares codification of legislation; prepares calendar of meetings, activities, and events; coordinates all Board/Committee appointments/confirmation questionnaires; process work request forms/follow-up; assist with reapportionment and election process; process expense forms.

The Parish Council Office continues In House Cross Training, scanning Records Department Documents, implementing Insite Program from Granicus (Daystar), and updating Website and Channel 6 using Carousel and Cablecast. The biggest Challenge that faces the Council Office is trying to establish a paperless environment with the Council Meeting Agendas, Weekly Packages, etc.

Department of Economic Development

The Department of Economic Development & Tourism administers, develops, manages, implements, and promotes industrial development, community development, and business development programs; develops, coordinates, and maintains statistics and information relating to population, employment and trends; initiates economic development policy recommendations for the parish council. The department also serves as a liaison between the parish council and administration and other local, state and federal agencies in matters regarding the economic development of the parish, and local organizations, and with individual members of the business and industrial communities in the parish.

The department promotes and develops tourism, initiates and recommends tourism projects for approval by the parish council, implements tourism projects initiated by the parish council, works with state and federal agencies in promoting tourism by advertising and seeking tourism funds.

The department serves as a liaison with the River Region Chamber of Commerce, the Economic Development Council of St. Charles Parish, the South Central Planning & Development Commission, the Port of South Louisiana, the St. Charles Parish Industrial Development Board, the Louisiana Workforce Commission, St. Charles, St. John, St. James Business and Career Solution Centers, the St. Charles Business Association, and the Small Business Administration.

The department provides necessary personnel with the consent and direction of the parish president to accomplish its purpose along with other duties as may be directed by the parish president

Department of Emergency Preparedness

The Department of Homeland Security and Emergency Preparedness is responsible for maintaining written plans for the preparedness, mitigation, response and recovery of any terrorist act, natural or technological disaster that may occur in St. Charles Parish.

Furthermore, the department is responsible for coordinating the plans and operations of the various emergency response agencies such as fire, police, emergency medical services, public works, volunteers, and other groups that respond to emergencies.

The department is also responsible for building St. Charles Parish's emergency plan as a part of a national incident management system capable of responding not only to local or regional emergencies, but also to national security emergencies such as a nuclear attack.

Department of Finance

The Finance Department assists the Parish President in preparing and executing the parish budget and capital program. This department, which was created by the Home Rule Charter, is also responsible for disbursement of all funds in the parish treasury, preparation of monthly and annual financial reports and maintenance of records of parish indebtedness.

Grants Office

The mission of the Grants Office is to actively pursue grant funding, as well as manage existing grant agreements for projects and programs for St. Charles Parish. Actively pursuing grant funding involves

researching all leads on grant funding for feasibility and applying for and securing grants to help fund Parish projects and programs. Managing existing grant agreements involves ensuring that the Parish adheres to the terms of the grant agreements by monitoring the status of the project or program, working closely with the department personnel involved with the project or program, completing status reports, submitting requests for reimbursement, as well as completing other reports necessary to close-out the grant following the completion of the project or program.

Department of Government Buildings

The Department of Government Buildings is responsible for the daily maintenance and cleanup of all Parish buildings outside of Special Revenue and Enterprise fund buildings, which are handled separately by those departments, i.e. Government Buildings only focuses on buildings and grounds under the General Fund. The primary building under this department's charge is the Parish Courthouse. This department helped supervise the demolition of the 3rd floor courthouse jail to create much needed office space for courthouse personnel, and once funding can be secured, this department will play a vital role in overseeing the completion of this much needed office space.

Legal Services

The Department of Legal Services for St. Charles Parish is an administrative department created by the Home Rule Charter. The Legal Advisor is appointed by the Parish President and must be confirmed by the Parish Council.

The duties of the Department of Legal Services are very diverse. It represents all departments of the Parish government and is called upon to answer question and as problems arise. The largest workloads are supplied by the Departments of Planning and Zoning and Public Works/Wastewater.

The Legal Advisor must attend Council meetings and be prepared to answer questions as they arise at those meetings. He also attends most planning and tactical meetings and responds to legal questions and prepares documents that assist in the execution of the plans and projects. The Department also approves the forms and substance of bid documents and contracts and on questionable bids gives opinions to the appropriate Department.

The Department of Legal Services is charged with the prosecution and enforcement of Planning and Zoning Ordinances and after Judgments are rendered, for the execution of those Judgments. That entails making Court appearances for as many times that may be necessary to terminate the effects to the public of the offense.

The Department is charged with defending the Parish in the Courts whenever litigation is brought against it. This always involves making and coordinating efforts to bring matters to settlement or trial in the most efficient way. Part of that duty might involve attorneys who have expertise or experience in legal areas where none exists locally.

A multitude of events affecting the Parish occur daily and many communications in different forms, mostly questions and some comments from citizens. The Department views these as excellent opportunities to be used as educational opportunities for the public and does its diplomatic best to respond with sensible explanations.

Information Technology and GIS

In 2020, the Technology Office continued supporting the different Parish offices, as well as, Council. With expansion continuing to take place and offices being relocated for more efficient operations, the Technology office was involved in providing technology services to these various locations.

Technology Achievements 2020:

- Installed IP phones at various departments and integrated with the courthouse phone system
- Supported parish employees through the helpdesk
- Maintained Remote Backups of All Critical File Systems
- Used Remote Access (WebEx) in our day to day operations

As the Parish continues growing, The Department is confident that 2021 will be just productive as 2020. The direction with which the Technology staff is heading continues to make the department feel very confident in its efforts to support St. Charles Parish.

The GIS efforts outlined in this budget narrative support the anticipated operations of the various GIS projects currently underway. We have completed the preliminary survey of the waterworks infrastructure with the help of the waterworks department. Our focus will be to complete the database and develop user applications for use of planning, repairing and maintenance of waterworks infrastructure. We will continue the same efforts in Drainage and Wastewater and anticipate finalizing data acquisition for the Comprehensive Drainage Plan for Destrehan in January of 2013. The department has also provided extensive support in the Parish hurricane protection levee planning and initial phases of construction.

Budget: The personnel category supports the GIS Coordinator and two new GIS positions, a GIS Analyst and a GIS Field Operator. Travel supports the costs of fieldwork, training and travel to San Diego, CA for the annual International GIS Users Conference. Supplies, Equipment and Operating Services cover material and expendable costs associated with vendors and data providers. The GIS efforts outlined in this budget narrative support several of GIS projects currently underway. These projects include the Street Signs GIS database, Parcels GIS database, Drainage GIS database, Wastewater GIS database, Waterworks GIS database, Zoning and Land Use GIS database. The department will continue to provide support to Public Works projects and the Emergency Operations Center and will develop a Disaster Management Database to support emergency response in the event of a disaster.

Parks and Recreation

The Parks and Recreation department offers a large variety of recreational activities for youth, adults, and seniors. Recreational youth and adult activities include, but are not limited to Baseball, Softball, All Star Competition, Challenger Baseball, Shooting Star Basketball, T-Ball, Volleyball, Basketball, Football, Cheerleading, Soccer, Tennis, Track, Summer Camp, Radio Controlled Race Track, Multi-use Path's, Spillway Camp Permits and Park. Senior activities include, but are not limited to, Bowling, Horse Shoes, Bocce, Pickle Ball, Oil Painting Classes, Casino Trips, and Community Center Field Trips. Our Special Athlete's program has enjoyed tremendous growth over the last three years with activities including T-Ball, Bowling, Swimming, Track and Field, Shooting Stars Basketball, and Challenger Baseball. The Parks and Recreation Department works in conjunction with nine booster clubs around St. Charles Parish to facilitate our youth sports programming. We have an Organized Team Sports representative from each booster club to assist with programming, registration, uniform ordering and distribution, and field maintenance.

The Parks and Recreation department currently maintains an inventory of 51 park sites that are located throughout the Parish; these sites include sport fields, multi-use fields, multi-use paths, playground equipment, boat launches, pavilions, tennis courts, basketball courts, and concession stands and restrooms. The department maintains 313 acres of land at these parks, which include, grass cutting, weed control, ant control, maintaining and upgrading of existing structures and facilities, and preparation of athletic fields for our sports programming.

The department's milestones over the last three years have included: an expanded program for children with disabilities, volleyball, Wetland Watcher's Park, Rathborne Park, pavilion addition at Monsanto Park and the West Bank Bridge Park, and beautification projects at West and East Bank Bridge Parks.

The challenges over the next five years will include: sustaining and enhancing within our current budget, controlling operational and maintenance costs, hiring and retaining employees, adequate gym space as our programming continues to see growth, and securing land for future growth.

Personnel Office

The Personnel Office is comprised of a Personnel Officer and staff to support the Civil Service Board, administration of the Civil Service Rules and Regulations and compliance of the personnel system. The Personnel Office employee responsibilities include the employment process of recruitment, testing/qualifying applicants for consideration for employment, pay plan administration and job description maintenance. Additionally, employee benefits administration, employee relations and parish civil service system administration are handled by the employees of this office. The head of the office acts as an advisor to the employees and parish administration on all human resource issues, and as Secretary to the Civil Service Board. The employees of this office monitor and enforce all rules in accordance with Parish Civil Service, Administrative Policy and State and Federal laws.

Planning and Zoning

The St. Charles Parish Department of Planning and Zoning has the responsibility to regulate present and future land issues in the parish as sanctioned by the parish charter.

With this edict, the department always strives to never lose sight of the fact that it has an overriding goal, or mission, to balance the public interest with individual needs to create a quality living and working environment through effective land use and management.

The Department of Planning and Zoning consists of four program divisions covered under three budgets. The Planning and Zoning budget covers department tasks associated with future land use analysis; zoning analysis for subdivision, rezoning, occupational licenses; commercial and residential permitting; and amendments to the Parish Code of Ordinances related to those issues. This budget also funds code enforcement for the parish as it relates to general nuisances and zoning violations. The Planning and Zoning budget serves to support both the Planning and Zoning Commission and the Zoning Board of Adjustment which are appointed boards tasked with holding public hearings on land use cases, zoning cases and on permit appeals. The parish recently adopted a new 20-year comprehensive land use plan "St. Charles 2030" which will require the department to draft regulatory changes in the coming years to meet the policy guidance outlined in this document.

The Coastal Zone Management budget supports the Coastal Zone Advisory Committee who are tasked with reviewing and making recommendations on coastal permitting applications and advise on coastal restoration projects within the parish. This division also manages construction and seeks funding for coastal restoration projects in the parish, advises on parish wetland issues and administers the National Flood Insurance Program (NFIP) for the parish providing support to our permit section and code enforcement on floodplain issues.

The ICC Building Codes budget tasks our permitting and enforcement divisions with ensuring compliance with the International Construction Codes for residential and commercial construction in the parish. The parish contracts services with South Central Regional Planning and Development Commission for building code plan review and inspections.

Public Information

The St. Charles Parish Public Information Office is tasked with informing the public of government activities and progress in an efficient, productive and aesthetically pleasing way. The Public Information Officer also acts as full-time parish spokesperson and media liaison, communicating with the media and public on behalf of the emergency operations center during emergency situations. Projects undertaken by the office on a daily basis include, but are not limited to: Writing press releases, putting together speeches for members of the executive staff and directors, taking photographs of parish projects and events, updating and maintaining the parish website and social media, producing advertising collateral and brochures, and maintaining and producing video content for the government access channel.

The office also produces a yearly magazine-style annual report mailer, public information bulletin and monthly in-studio talk show. It also helps in planning and publicizing special events, such as Trash Bash, the annual Independence Day Celebration and more. Public Information also assists all other parish departments with any tasks related to public information and media management.

Public Works – Roads and Drainage

The mission of the St. Charles Parish Public Works Department is to provide the best possible roads and storm drainage systems to ensure the safety and security of parish residents and their property.

The Department has 205.2 budgeted employees who are dedicated to providing services in the most safe, reliable, efficient manner at a minimum cost to the citizens of St. Charles Parish.

Operations and Maintenance – Roads, Drainage, Grass Cutting and Special Project Crews

Public Works maintains and improves critical parish wide infrastructure such as roads, the storm water pumping network and grass cutting on parish property and right of ways. Over 213 miles of roadways of varying surfaces such as concrete, asphalt, and limestone are maintained. Public Works also maintains 52 drainage pump stations, 105 miles (55 miles in the Sunset Drainage District) of major conveyance canals, and 390 miles of drainage ditches/sub-surface drainage.

- Public Works has 8 road crews, 4 crews on each side of the river, normally consisting of 5 employees in each crew. The daily activities of these crews consist of cleaning and re-digging of

ditches, cleaning culverts, replacing damaged and/or undersized culverts, repairs of roadways, trimming of trees and other various maintenance activities.

- Public Works has 4 carpenter crews, normally consisting of a carpenter and a helper that work parish wide to repair and replace damaged catch basins and replace driveways associated with culvert replacements.
- Public Works has a grass cutting crew on each side of the river that normally consists of a lead person, 4 to 6 tractor operators, groundskeepers and laborers. Grass cutting is carried out on a revolving cycle approximately 10 months of the year.
- Public Works also has 6 drainage crews, 3 on each side of the river, normally consisting of 2 employees in each crew. The daily activities of these crews are to maintain approximately 131 drainage pumps in top operating order and maintain the stations and grounds surrounding the Parish's 52 pump stations.
- Public Works also staffs a projects crew that consists of a foreman, operators, and laborers to clean the major drainage canals, perform heavy lifting of equipment and pumps and to assist special project work.

Capital Project Management

Public Works performs project management for all engineering and public bid contracts issued by the Department. Public works also assists other separate departments with project management services for some of their larger projects. Our focus is to establish a well-maintained and future oriented infrastructure with emphasis on effective drainage and cost effective use of the department's financial resources.

The Public Works Capital Management Team consists of the Director, Assistant Director and Superintendent of Public Works, the Assistant Superintendent of Drainage, 3 Engineers, 4 Project Inspectors and 2 Accountants. The team is assisted by the Parish's Legal, Risk Management, and Grant Departments along with various other support personnel.

Public Works has successfully managed over 130 million dollars in capital projects since 2008:

- 75 million dollars in Drainage projects;
- 15 million dollars in Wastewater projects;
- 25 million dollars in Road projects; and
- 16 million dollars in projects for other various Parish departments.

Purchasing

The Procurement Office of St. Charles Parish shall have two major goals. The first goal is a responsibility to St. Charles Parish Personnel to procure necessary items and equipment, as they are needed. The second goal is to protect the investment of the taxpayer by procuring quality items at the best possible price within the guidelines of the Louisiana Public Bid Law and the Parish Procurement Procedures.

Related Objectives

1. To maintain procedures that will ensure that both quality and price are considered in the procurement process;
2. To set up a purchase order system that will serve as a contract between the Parish and vendors assuring that the Parish will receive the quality and quantity of materials ordered while assuring the vendor of satisfactory compensation;
3. To maintain procedures that will ensure that materials received meet the specification as outlined in the purchase order and that those materials are in satisfactory condition;
4. To maintain procedures that will ensure the prompt payment for materials that have been received in proper order;
5. To maintain appropriate lists of eligible vendors, both local and out-of-parish;
6. To maintain procedures for obtaining quotes and bids that will assure the best prices available for specified materials and also guaranteeing that State Bid Laws and Parish Procurement Procedures are followed;
7. To maintain records to adequately support that the Parish Procurement Procedures are being followed.

No purchase order will be issued without a properly executed requisition form, except under emergency situations. If the requisition form is not filled out properly, it will be returned for proper execution.

Retired and Senior Volunteer Program (RSVP)

RSVP (Retired and Senior Volunteer Program) is a network of national service programs that provides older Americans the opportunity to apply their life experience to meeting community needs. RSVP volunteers serve in a diverse range of nonprofit organizations, public agencies, and faith-based groups.

Risk Management

Risk Management is the practice of protecting an organization from financial harm by identifying, analyzing, and controlling risk at the lowest possible cost.” Risk Management is an ongoing process of identifying exposures, measuring them against the Parish’s loss withstanding capabilities, and the handling of risk with appropriate control, transfer and financing techniques. The St. Charles Parish Risk Manager has eighteen years of experience in Government Entity Risk and is a certified OHST (Occupational Health & Safety Technologist) by the American Board of Certified Safety Professionals, a CRM (Certified Risk Manager) by the National Alliance for Insurance, a CIC (Certified Insurance Counselor) by the National Alliance for Insurance, and one course certification from a CWCP (Certified Worker’s Compensation Professional) by the Louisiana Association of Self Insured Employers.

Risk Management functions include evaluating risk continually, providing written recommendations to the Administration and Department Heads, consulting with various departments on insurance coverage, analyze and trend losses from accidents to pinpoint corrective action to prevent recurrences, appraise Parish property for insurable values using National Software Marshall and Swift(saving the Parish tens of thousands of dollars because it’s done in house), monitor and oversee insurable lawsuits until settled or closed. Risk Management is responsible for all SIR (Self Insured Retention) Fund and In House Loss Fund (absorb expected losses vs. insuring them saves money), investigates and mitigates all accidents

(auto liability, property damage, & general liability, worker's compensation) and handles all claims start to final resolution on first and third party claims. The Safety activities include sending out weekly safety topic meetings, streets and roads and park inspections, on site for large and/or deep excavations involving Parish employees, assure proper personal protective equipment.

Wastewater

St. Charles Parish Department of Wastewater maintains approximately 343 lift stations, 314 miles of sewer lines, two mechanical treatment plants, and one oxidation pond. These treatment facilities have a capacity of 9.3 million gallons per day. The Wastewater Department prepares and submits a variety of monthly, quarterly, semi-annual and yearly reports as required by state, and federal agencies for these treatment facilities. The Department establishes and maintains databases for all pertinent information regarding plant records including, but not limited to, analytical results, flow measurements, overflows, etc. The Department also prepares and updates departmental environmental plans, i.e. Best Management Practices, Storm Water Pollution Prevention Plan, as required by state and federal agencies. All wastewater employees training and state certification must be tracked and kept up to date to ensure compliance.

Office Personnel duties include answering telephones responding to business and constituent requests such as inquiries, sewer leak adjustments, pool credits, complaints, inspections, and locations of sewer taps. Daily duties handled are work orders, and monitoring and generating radio complaint and other calls to field employees. Purchase requisitions are generated and maintained by matching and forwarding of dray tickets and routing invoices and files pertaining to these. The Department does research for sewer permit requests as to availability and subsequent purchasing of permits. The Department works with Waterworks in the generating of credits, sewer availabilities, irrigation meters, and recording of new sewer connections. Wastewater keeps personnel files for our employees generating and maintaining records for Time Sheets sent to courthouse, CDL records, absences, vacation scheduling, vaccinations, and other pertinent information needed by Wastewater. Travel arrangements for training are handled for our own department as well as appointments and other miscellaneous duties.

The Wastewater Field Foremen's generate work assignments for the day. They supervise problem jobs, handle employee issues, and generate purchase requisitions, and order equipment and supplies. They also maintain various records in accordance with these duties. They and the field employees maintain the sewer lift stations, handle residential complaints by finding problems with lines using sewer cameras, digging up and repairing sewer leaks, marking requests for LA ONE CALL, and handling overflows, and installing sewer lines. Periodically they also work with contractors working on sewer projects. A 24 hour on-call crew, including a supervisor, handles emergency complaints in conjunction with E.O.C. after hours. All plant and field employees are required to do maintenance and preparatory jobs needed during emergency situations such as hurricanes. All vehicles and equipment are to be generally maintained with minor repairs done.

Waterworks

St. Charles Parish Department of Waterworks has two surface treatment plants (East and West Banks) treating Mississippi River water for use by the entire parish. On average the department produces 3.2 billion gallons of water annually. The Distribution Maintenance crews are responsible for the maintenance of approximately 350 miles of piping and 2200 fire hydrants to provide potable water and fire protection to

the residents of St. Charles Parish. Our Meter Readers annually read over 267,000 meters and this information is used by our Billing personnel to produce nearly 21,000 monthly bills, including sewer and garbage charges. The money from these bills is collected by our Customer Service staff and the money is used to for the operation of the Waterworks, without any sales or property taxes.

Workforce Investment Act (WIA)

Our WIA offices are government by the “Workforce Investment Act of 1998.” This legislation provides the framework for a unique national workforce, also, a workforce that can be prepared through our system. At the St. Charles Parish office, we meet the needs of job seekers and those who want to further their careers. The St. Charles Parish office offers the following services at no cost to the citizens:

- Information about local, state and national labor market
- Job listings
- Hiring Requirements
- Job Referrals and Placement
- Quality Education and Training
- Testing and Assessment
- Job search and skills

In addition, our other services for Employers include:

- Recruitment and prescreening of qualified applicants
- Easy access to post job openings in our “LAVOS” Job Bank.
- Job and industry growth trends and forecast
- Wage data and other valuable labor market information
- Compliance information on Federal Legislation (i.e. Americans with Disabilities Act)

It is true that, in theory, not much has changed. Our goal has remained the same. We still want to do all that we can to create and develop a system of services for individuals to become self-sufficient. In addition, we want to better train job seekers in order that they may retain employment.

Unfortunately, our budget situation has changed and we are charged with providing the same level of services with half of the amount of funding and staff.

Without a doubt, our system is faced with real challenges. Locally we have already had to do what the state just now has to do. We have cut back on spending, asked eligible employees to retire and even had to lay off employees.

On a brighter note, we do have some highlights in our offices. We continue to meet and exceed state goals set for the area. We also partnered with other agencies in our system, working, closely with each other to streamline services. Another bright spot is that we have a strong regional Business Service Presence; we reach out to businesses to meet their needs as well as the needs of jobseekers.

2021 Annual Budget

Functional Units - major and non-major fund classification applied below

| General Fund (Major) | Special Revenue | Debt Service | Capital Projects | Enterprise |
|-----------------------------|--|--|---|-----------------------------------|
| Council | Parish Transportation (Non-major) | WB Hurricane Protection Levee Bond Sinking Fund (Non-major) | Recreation Facilities Construction Fund (Non-major) | Wastewater |
| Council - District I | Road Lighting (Non-major) | 1/8 % Public Improvement Sales Tax Bond Sinking Fund (Non-major) | Westbank Hurricane Protection Levee Fund (Major) | Waterworks |
| Council - District II | Workforce Investment Act (Non-major) | 1/8 % Public Improvement Sales Tax Bond Reserve Fund (Non-major) | LCDBG Public Facilities Construction Fund (Non-major) | Solid Waste Collection & Disposal |
| Council - District III | Criminal Court Fund (Non- major) | 1/2 % Public Improvement Sales Tax Bond Sinking Fund (Non-major) | Front Foot Assessment Capital Project Fund (Non-major) | |
| Council - District IV | Roads and Drainage (Major) | Sewer General Obligation Bond Sinking Fund (Non-Major) | | |
| Council - District V | Flood Control | 3/8 % Public Improvement Sales Tax Bond Sinking Fund (Non-major) | | |
| Council - District VI | Paved Streets | 1/2 % Public Improvement Sales Tax Bond Reserve Fund (Non-major) | | |
| Council - District VII | Sidewalks and Crosswalks | | | |
| Council - Division A | Drainage | | | |
| Council - Division B | Recreation (Major) | | | |
| Ordinance & Proceedings | Mosquito Control (Non- major) | | | |
| Public Information | Retired Senior Volunteer Program (Non-major) | | | |
| Police Jury Association | Governmental Building M&O Fund (Non-major) | | | |
| District Court | Outer Flood Protection Fund (Major) | | | |
| District Court - Division C | | | | |
| District Court - Division D | | | | |
| District Court - Division E | | | | |
| Grand Jury | | | | |
| District Attorney | | | | |
| Clerk of Court | | | | |
| Ward Courts | | | | |
| Parish President | | | | |
| Registrar of Voters | | | | |

| | | | | |
|------------------------------------|--|--|--|--|
| Elections | | | | |
| Finance | | | | |
| Purchasing | | | | |
| Personnel | | | | |
| Legal Services | | | | |
| Taxation - Assessor | | | | |
| Taxation - Collector | | | | |
| Planning & Zoning | | | | |
| Coastal Zone Management | | | | |
| ICC Building Codes | | | | |
| Data Processing | | | | |
| Information Technology | | | | |
| Geographic Information Systems | | | | |
| Research & Investigations | | | | |
| Cable TV Administration | | | | |
| General Government Building | | | | |
| Retirement System Contributions | | | | |
| Retired Employees' Group Insurance | | | | |
| Risk Management | | | | |
| Grants Administration | | | | |
| Sheriff | | | | |
| Juvenile | | | | |
| Emergency Preparedness | | | | |
| Emergency Preparedness Subsidiary | | | | |
| EOC - 24 Hour Coverage | | | | |
| Motor Vehicles | | | | |
| Coroner | | | | |
| Animal Control | | | | |

| | | | | |
|------------------------------|--|--|--|--|
| Health & Safety Rehab | | | | |
| Housing Preservation Grant | | | | |
| Community Service | | | | |
| Energy Assistance | | | | |
| Summer Feeding | | | | |
| Community Service Centers | | | | |
| Community Services Subgrants | | | | |
| CSBG - Administration | | | | |
| CSBG - Program Activities | | | | |
| Home Program | | | | |
| CSBG CARES Act of 2020 | | | | |
| Community Center | | | | |
| Revitalization Fund | | | | |
| Parish Farm Agent | | | | |
| Economic Development | | | | |
| Tourist Information Center | | | | |
| Veterans Administration | | | | |
| Public Housing | | | | |
| Debt Service | | | | |
| Transfers | | | | |

The below information represents the current goals and accomplishments of the current administration and will serve as a guide for all readers of the 2021 budget for the Parish of St. Charles. For more details about parish activities, see www.stcharlesparish-la.gov/government/parish-president/departments-reports. The Parish's strategic goals were compiled through various meetings between the executive staff and the department directors with the ultimate goals of achieving our Mission Statement. Each goal is listed below followed by our accomplishments as well as strategies we will follow in order to accomplish said goals by department.

Mission Statement

Our mission is to provide high quality, efficient services to sustain and enhance the quality of life for all residents of St. Charles Parish.

Strategic Goals

- To expedite the construction of a West Bank hurricane protection levee.
- To improve drainage on both the East Bank and West Bank of the Parish and minimize flooding throughout the Parish.
- To create responsible, accessible and responsive government that has sound financial and administrative practices.
- To establish a well-maintained and future-oriented infrastructure with emphasis on effective drainage.
- To reestablish a healthy General Fund balance well above the mandated base reserve of \$7 million.
- To establish predictable, compatible land uses through zoning and comprehensive planning and the adoption of the 10-year update to the Parish's Comprehensive Master Plan.
- To develop a comprehensive parks and recreation program that provides an array of services for all citizens.
- To build a diverse economy with the ability to sustain during economic changes.
- To promote a parish that is safe, environmentally conscious and provides cultural and aesthetic enjoyments.
- To develop a work place that attracts and retains committed, self-directed and creative team members as its workforce.

Primary Action Plans

- Establish a department specifically dedicated to the construction of the Levee and continue to seek every funding source available to cash flow levee construction. See the levee section below which discusses our current progress.
- To improve and maintain the existing drainage conveyance system within the Parish. See the Public Works section below which discusses our current progress towards achieving this goal.
- Continue to update our Parish Website daily as well the Parish Public Access television station in order to keep our residents as informed as possible. We have also increased our communications

via social media. We have also added JustFOIA to allow residents to make public records request for records online and with the implementation of our Laserfiche software, older files and records are more easily assessable.

- Develop a new Master Drainage plan for the entire Parish. See the Public Works section below which discusses our current progress towards achieving this goal.
- Projected to end 2021 with a General Fund balance to \$8.2 million, an increase of approximately \$490,005 from the original 2020 budget and \$1.2 million above the mandated \$7 million base. We were able to achieve this by limiting our capital expenditures as well as limiting the number of new hires.
- The Planning and Zoning department has worked throughout the year on major code amendments and updates to the Subdivision Ordinance which will provide a more responsive and modern approach to Major Subdivision development in St. Charles Parish. Additionally a 10-year update to the Parish's Comprehensive Master Plan is on the December agenda for Council approval.

Individual Department Goals, Accomplishments and Performance Measures

ANIMAL CONTROL

In the first half of 2020 we have seen 83.7% and 83% of live release rates for cats and dogs, respectively.

The SCP open intake municipal shelter has found new options to assist residents without grouping pets or people while maximizing resources. In early May, the shelter began offering full medical care brought to the owner surrendering a pet. The surrendering owner keeps the pet in the home where they are comfortable and shelter staff place them in permanent homes within 2 weeks. 75% of our community chose this option, thus increasing families fostering by 280%.

So far in 2020 Animal Control received over \$250K in food and medical supplies donations from GreaterGood. PetSmart and Petco also facilitated grants to our parish to the sum of \$8,000 to assist COVID affected families and support shelter care of pets in adoption/transport, etc.

The Humane Society of the United States funded the shelter's participation in #SpayTogether in the amount of \$8,500 in an effort to spay/neuter community and shelter pets through September. We work with low-cost clinics such as LASPCA to help provide these services to our community. We currently have the ability to help our community with 140 surgeries and have supported 66 thus far.

Also in 2020, Wings of Rescue facilitated \$30,000 in flights, which were completely funded by donations. We have flown 95 dogs/cats to our partnering receiving shelters where they are adopted in an average of 3 days. This is important for animal mental and physical health to minimize time housed in a shelter and maximizes use of resources while simultaneously allowing our staff to engage in community projects, focused on education.

BUSINESS AND CAREER SOLUTIONS CENTER

The Workforce Innovation and Opportunity Act (WIOA) strives to maintain our position as the epitome of connection amongst employers and our local residents. We strive to empower our communities by perpetually improving the lines of communication between jobseekers and the business community. We also pride ourselves in bringing new, innovative ideas to the residents of St. Charles Parish.

In 2020, WIOA entered the early planning stages to re-introduce training opportunities to the residents of St. Charles Parish. The first program actually came into fruition during the 2017 calendar year. WIOA

partnered with Ochsner Healthcare Systems and St. Charles Parish Adult Education center to over an accelerated training cohort in the Certified Medical Assistant industry. WIOA was able to partner with Ochsner and create a curriculum that Ochsner agreed would garner the specific skillset of an ideal employee. Ochsner also agreed that upon successful completion of the program, all graduates would be considered for employment opportunities within their system. The course consisted of 16 weeks of classroom training held at the Boutte Adult Learning Center. The program concluded with 4 weeks of clinical training at various Ochsner facilities in the metro New Orleans area. The program yielded 15 graduates with 12 acquiring employment opportunities with Ochsner to date. The high success of this program has created such a demand regionally that WIOA will emulate the program in 2021 as soon as allowable within CDC guidelines. WIOA has strengthened our relationships more than ever with the business community, training providers, and our fellow community service organizations to ensure that we are able to be the premier resource in workforce readiness and placement. WIOA is eagerly awaiting the completion of the technical college in Luling. For many years a lack of transportation has hindered our residents in pursuing training and workforce opportunities. The emergence of a collegiate campus right here in “our own backyard” really places us at the forefront of in properly preparing our residents for lucrative career opportunities. The demand for highly skilled individuals is rising tremendously in our Parish and it is the sole duty of the Workforce Commission to ensure that our residents are trained and ready to take advantage of all available opportunities.

We are really proud to alter the Workforce landscape in a manner that will ensure that any willing and able resident will be proud to not only acquire employment, but also call St. Charles Parish home. In 2020, WIOA was frequently marketed through local publications, social media, and utilization of many public platforms. Due to our unique circumstances of 2020, we have seen a tremendous increase in our volume of clients in comparison to previous years.

In 2021, we will continue to establish and nurture the collaborations necessary to ensure that we are the main resource utilized in an effort to fulfill the workforce needs of our residents and business community. Our staff diligently works to constantly broaden the array of benefits available to each and every single individual that visits our centers. WIOA will continue to navigate innovative strategies that allow us to align our residents with all employers throughout not only St. Charles Parish, but employers throughout the entire State of Louisiana.

COMMUNITY SERVICES

Department of Community Services Major Impact Summary

- Provided safety net services(utility, rent, medicine and shelter support) to over 1,300 families throughout St. Charles Parish
- Established a network for client referrals to partner programs.
- Expanded programs for Youth at Risk providing a safe haven to youth in targeted low-income neighborhoods.
- Client Education focused on building self-sufficiency, life management and job readiness
- Community Lunch and Learn series
- Emergency home repairs for elderly and low income through USDA Housing Preservation Program, HUD HOME consortium.

Leveraging Resources through Community Partnerships

- St. Charles Social Concerns-emergency services
- Catholic Charities-Money Matters
- St. Charles Borromeo Labor of Love volunteers to assist with home repairs
- Volunteers of America-handicap ramps

- Second Harvest Food Bank
- Matthew 25 Food Bank
- Safe Space St. Charles
- St. Charles Parish Library
- Mount Zion Baptist Church
- LA Department of Children & Families
- 2,214 Volunteer hours by community members

Neighborhood based programs for adults and youth

- After School Drop in (St. Rose, Killona, Boutte)
- Summer Enrichment Program (St. Rose, Killona, Boutte and Holy Rosary)
- Lunch and Learn
- Life Skills
- Adult Enrichment Programs
- After School Tutoring
- Youth Symposium

Expanded Food Bank support through private donations, USDA farm to table distributions and Second Harvest.

Received Supplemental Funding to assist families impacted by COVID

LIHEAP supplement -\$101,411

CSBG Cares Act supplement- \$143,503

CONTRACT MONITOR

- All streetlights along Ormond Boulevard in Destrehan were replaced with LEDs, which are more efficient and cost-effective.
- Through October 2020, the Contract Monitor's office fielded 3,450 total calls for service related to solid waste pickup, with 8,420 cubic yards of construction and demolition debris removed.

ECONOMIC DEVELOPMENT AND TOURISM

ECONOMIC DEVELOPMENT ACCOMPLISHMENTS

- 1) COVID Small Business Assistance – For much of the year, the Economic Development Department focused solely on providing help and support to businesses hurting from the economic shutdown caused by the pandemic. Early on, the Department regularly surveyed local businesses to identify critical needs and address concerns that would increase their chances of survivability. The requests for assistance received by the Department is estimated to be three times more than in 2019. Recognizing the limitations of the available Federal resources, the Department successfully advocated for the establishment of local financial assistance programs for certain businesses. The Department's role in identify and promoting participating local lenders and their representatives and helping owners/operators navigate the onerous federal financial assistance application process are contributing factors to securing over \$51 million of loans and grants to local businesses.
- 2) SCP Works – SCP Works is a jobs board for St. Charles Parish employment vacancies. When discussing COVID-related challenges, many local businesses expressed the need for assistance in finding candidates for open positions. The Economic Development Department, with the help of the Public Information Office, now hosts the online job listings on the Parish's website. To date, 22 positions with 17 different companies are posted on the jobs board.

- 3) New Email Marketing Campaign – Recognizing the need for expanded digital communication offerings in the wake of the pandemic, the Department developed new email-based messaging for our local business community. The effort ensures the timely delivery of information about critical news, announcements, and resources available to business owners and operators.
- 4) GNOFAB Consortium – The Department was the driving force behind the newly formed GNOFAB (Greater N.O. Food and Beverage) Consortium. GNOFAB consists of organizations focused on growing regional food & beverage companies. St. Charles Parish’s Edible Enterprises food incubator is recognized as a key component of the region’s food manufacturing industry. Participating GNOFAB organizations will funnel food manufacturing prospects to St. Charles Parish & Edible Enterprises.
- 5) Edible Enterprises Reboot – In May, the Department resumed daily management of the food incubator facility with a focus on increasing technical assistance resources for tenants, while revamping operating procedures to prioritize professionalism and tenant accountability. The Department also increased the regional visibility and awareness of Edible Enterprises through the GNOFAB partnership, which resulted in increased interest. To date, the Department enrolled 3 new tenants to the facility, with another handful of prospects in the permitting pipeline.
- 6) Assisted with the recruitment of new companies – Despite COVID challenges, the Department of Economic Development facilitated the recruitment of several companies and new types of businesses to St. Charles Parish. These companies are expected to create over 50 new jobs in 2021 and both will recognize St. Charles Parish as its corporate headquarters. The projects will be formally announced in 2021.

GOALS FOR 2021

In 2021, the Department of Economic Development & Tourism will continue its focus on catalyzing the COVID economic recovery. Helping small and locally owned businesses and fostering a climate that induces investment and job opportunities will remain a priority. A couple of key initiatives planned for next year include:

- 1) Economic Development Strategic Plan – Next year, the Planning & Zoning Department will embark on an update of the Comprehensive Land Use Plan. Within this initiative, stakeholders will participate in an Economic Development Strategic Planning process which will consider policies and strategies that will build on the existing tax base to create a balanced, resilient economy and bring a wider variety of jobs to the community.
- 2) One Stop Concierge Program – In partnership with the Planning & Zoning Department, a single source provider of permitting and business technical assistance will be implemented. Included in this program will be an expansion of small business resources by leveraging LED’s Small Business Services. Through initiatives like the Small & Emerging Business Development Program, the Hudson Initiative, Economic Gardening Initiative, and Veterans First Business Initiative, registered small businesses can qualify for set aside procurement opportunities and free counseling services.

EMERGENCY OPERATIONS CENTER

- The EOC received a national certification through the Emergency Management Accreditation Program through cooperation with contributing local agencies.

GEOGRAPHIC INFORMATION SYSTEMS

- In 2020, the Geographic Information System (GIS) office conducted new high-resolution aerial photography, Light Imaging Detection and Ranging (LiDAR) and bathymetric surveys to support the appeal process of the FEMA digital flood insurance rate maps. This work also aids in the identification of potential drainage issues throughout the parish. The new data allows the parish to create more sophisticated tools and analysis, which is useful for decision-making.
- Created an award winning application to assist residents in reporting issues.
- Constructed a fully digital zoning map to be utilized by all.

GOVERNMENT BUILDINGS

GOALS

1. Replacing AHU#5 that feed the third-floor sheriff's side of the building.
2. We are starting the demolition of the old Madres garage front building and the paint booth building to allow new buildings to accommodate other departments of SCP.
3. We are working with GIS to mark all our building locations. As well as sewer, clean outs, electrical panels, any type of equipment/building specifics.
4. Renovate parts of the second floor in the courthouse. Upgrade courtrooms and judge's chambers.
5. Renovate 12125 River Road, Luling. Accommodate storage for the E.D. Center.
6. Maintain and upgrade all buildings for SCP to the best of our ability.

Accomplishments

1. Animal Shelter- Installed an epoxy coating floor that withstands animal urine and the chemicals used to keep the kennel floors from the harsh process needed to keep them from peeling up are tearing away from the existing concrete slab. A cost of \$66,700.00. Installed new aluminum doors in kennels avoid rusting.
2. Killona- We have added on approximately 1500 sq. ft. to this building to accommodate the growing community at a cost of \$224,600.00.
3. Installed new HVAC units in the third-floor equipment room. These units serve 1st and 2nd floor offices. Replacing all the ductwork, installing up to date technology VAV's, thermostats. At a cost of \$1,420,500.00. We have received a grant of approximately \$75,000.00.
4. Removed and installed ceiling tiles at the Animal Shelter at a cost of \$22,000.00. Due to the odor from absorbing animal smells. Spectratile is a non-porous, waterproof, 100% solid polymer alloy. Mold & Mildew protection.
5. Replaced roof & siding at the Madere's garage behind our new office. Installed new LED lighting.

GRANTS ADMINISTRATION

The 2021 goals of the Grants Office are to pursue grant funding and manage grants for Parish programs and Parish projects that meet the goals and needs set by the administration and departments. These include but are not limited to funding for drainage, elevations, the levee system, RSVP, community development, sewer projects, recreation, and roads.

In 2020 the Grants Office has had many accomplishments. These include the completion of Engineer’s Canal Pump Station Capacity Increase, Magnolia Ridge Pump Station, Ellington Pump Station, the Hazard Mitigation Plan Update, and 9 of 11 FMA Home Elevation (FY 2019). Paradis Canal Floodgate and Lone Star Sewer Rehabilitation compliance was completed, and construction began on the floodgate. The Lone Star Sewer Rehabilitation project went out for bid and construction will begin next year. The Office also secured grants for the Courthouse HVAC Phase II project; Bonnet Carré Spillway Water Main Replacement; Radiological Protection Equipment for EOC; RSVP funding; Kellogg T-Wall; and CARES Act reimbursement in response to the COVID-19 Pandemic. The Grants Office also submitted for reimbursement for three of the six declared disasters through FEMA PA, the remaining will be completed in 2021.

INFORMATION TECHNOLOGY

- Parish government data and voice services were switched from AT&T to Cox at a cost savings.
- The telephone system was migrated from Avaya to Mitel IP.

LEVEE PROTECTION

West Bank Levee update for year 2020:

Project Name: Ellington Levee Phase II
 Length of Project: 4,922’
 Construction Costs: \$2,889,054
 Year Completed: February 3, 2020

Project Name: Magnolia Ridge Pump Station
 Capacity: 500 cfs capacity
 Length of Project: 1,956’
 Construction Costs: \$10,128,322.64
 Year Completed: May 2020

Project Name: Ellington Pump Station
 Capacity: 465 cfs capacity
 Construction Costs: \$8,235,959.95
 Year Completed: September 2020

Project Name: Magnolia Ridge levee Lift and Road
Length of Project: 11,105'
Construction Costs: \$2,399,905
Notice to Proceed: July 20, 2019- under construction
Est Complete Date: December 10, 2020

Project Name: Paradis Canal Flood Control Structure
Length of Project: 172' of Wall and Gate
Construction Costs: \$5,036, 169
Notice to Proceed: June, 15, 2020- under construction
Est Complete Date: December 7, 2021

Project Name: Kellogg Pump Station Tee-wall
Construction Cost: Estimated \$3.5-\$4.5 million
Bid Date: Late 2020, early 2021

Sunset Levee UBR Engineering

Project Name: Elevation + 7 ½ Lift
Status: Under design
Bid date: 2nd half 2021

Project Name: Tee-wall Frontal Protection end Hwy. 306
Status: Under design
Land Servitudes: GCR has completed assessment of owners, ROW acquisition maps, moving forward with abstracts and 30-year Title research.

Project Name: Des Allemands Flood Control structure
Status: Under Design

In summary for West Bank levee Construction:

Completed Construction = \$46,871,019
 Currently under Construction = \$7,436,074
 Pending Construction in 2021 = \$4,000,000 Est.

Total Levee Project = \$58,307,093

St Charles Parish is currently building the interim Levee Protection to +7.5' elevation with an overall objective to build to the FEMA required 100-year flood elevation in the future.

Parish administration continues to work with our Congressional Delegation, Coastal Protection Restoration Authority (CPRA) and the Army Corp of Engineers on the Upper Barataria Risk Reduction System Study with a result of a final Chief's Report from the Army Corp of Engineers. Currently, the Corp as stayed with the CPRA State Master Plan alignment. We are currently in the final phase of the study. (The estimated Construction cost for the West Bank 100 Year Flood Protection is \$650 Million in Construction with a total cost of \$940 Million to include all related Engineering, Land Acquisition, Permitting and other associated requirements.)

West Shore Levee

Status: Corp and CPRA continue with fast tract of design for levee embankment, Tidal Tidal structures, and 4 pump stations
 Bid: Initial construction bids in early 2021
 Completion Date: 4th quarter 2023

PERSONNEL

- St. Charles Parish's Wellness Committee coordinated wellness checkups for parish employees to help decrease health insurance premium costs in the future.
- Request for proposals for a new job study will be sent out in 2021 to make sure the Parish is in line with the surrounding Parishes regarding compensation and benefits.

PLANNING AND ZONING

Planning and Zoning has seen the fruition of several initiatives this year that have enabled swift responses to challenges facing Parish residents during 2020.

Software upgrades to permitting and planning applications have allowed for remote access and response with nearly zero down-time for residents. Capacity to continue construction projects and land use applications has been unaffected thanks to forward looking initiatives that were already in place during stay-at-home orders and have allowed residents and business to continue working with the department remotely.

In addition to this, the Department was able to swiftly respond both before and during storm events, tracking incidents, and providing assistance to Public Works during pre-storm work

events. Advances to technology and activation of established planned response measures helped ensure neighborhoods were adequately and promptly assisted both before and after storm events.

Despite shifts in work routines and continuing challenges from the pandemic and storm events, the Department ensured that major work efforts continued unabated. The Parish submitted for its CRS (Community Rating System) score. Currently at an 8, the Parish should see improvements through a superior rating of 7 with the updated data. Lower scores help lower insurance rates Parish-wide. In addition, for the first time ever the Department has compiled and completed the BCEGS (Building Code Effectiveness Grading Schedule). This is currently being scored but is a necessary and substantial step towards taking the CRS rating even lower and reducing insurance premiums even further.

Lastly, the Department has worked throughout the year to major code amendments and updates to the Subdivision Ordinance which will provide a more responsive and modern approach to Major Subdivision development in St. Charles Parish.

RISK MANAGEMENT

- Risk Management spent \$10,000 updating 31 buildings to include two new pump stations and all six parish libraries. This will continue in the next 3 years until all properties are up to date.
- Animal Control and Government buildings have been inspected with recommendations provided to Department Heads and their respective Executive Director.
- Risk Management revised the Purchasing standard pre-set list of insurance requirements for vendors.

New Policies:

- Revised the Driver Safety Plan with fines/restitution added to minimize employee at fault auto accidents.
- Revised the Vehicle Use Agreement and Vehicle Use Policy and submitted. (Parish President has not yet approved).*Provided detailed statistical information on at fault auto accidents to Parish President.
- Collaborated with Legal and Personnel to develop a new Substance Abuse Policy that addressed prescription medications.

Training and Misc.

- Facilitating in October 2020, (DOT) Department of Transportation Drug and Alcohol Supervisory Training per the new mandates that took effect January 1, 2020.
- Facilitated Recreation and the Community Service Department to streamline their summer camp applications to assure all legal releases were the same.

PUBLIC WORKS

Public Works is a diverse group responsible for the maintenance and operation of some of the largest assets of the Parish. The Department is divided into five (5) major groups:

- Office Personnel consists of the personnel responsible for managing the Department, the Engineering Staff, Environmental MS4 Inspection Staff, and other support staff.

- The Yard Maintenance Crews are responsible for the daily work in keeping the roads and drainage systems operational. They are a versatile, hard working group.
- The Drainage Division is responsible for the operation and maintenance of our fifty-five (55) pump stations and major conveyance systems.
- The Automation Group operates the system that can remotely operate thirty-two (32) pump stations and monitor the weather stations. The Electricians in this group skillfully keep the circuits and wiring in good repair at all the drainage pump stations.
- The final group is the Grass Cutting Crew which cuts grass throughout the Parish.

Another important function of all these groups is storm and flood fighting. When the citizens of St. Charles are at home during a storm or major rain event, these individuals are outside assuring that all the Parish systems are working properly to keep citizens safe and dry.

A list of projects completed or planned during the year is attached. The list includes the status of the project and a brief description. The projects are grouped by Council District and Status.

Due to the COVID 19 Virus, Public Works did not host any events this year.

The Department of Public Works has worked hard all year to provide quality services to the Parish constituents in a friendly, professional manner. Below is a list of our major accomplishments for the year:

1. The DPW has responded to three (3) major rain events and seven (7) named tropical storms. Each time one of these events occurs, the men and women of DPW are out quickly to protect the Parish by keeping drainage working and streets open. The Parish should be thankful for these people. At the beginning of the year, DPW had a significant shortage of manpower. Through a consistent effort of recruitment and promotion, DPW has filled open positions and upgraded its staff.
2. For the year 2019, the Parish spent over \$2,000,000 on overtime for Public Works employees. President Jewell tasked DPW management with investigating the reasons for this expenditure and taking steps to reduce this expenditure. The budget for overtime in 2020 was \$1,440,000. Through November 30th, DPW has spent \$961,200 on overtime. Part of the reduction is due to the COVID 19 Virus which curtailed overtime during the first quarter of the year; but, management implemented a more formal overtime request policy which required more detail about the work to be done and the work force to be used. This policy has been instrumental in controlling overtime costs while still allowing necessary tasks to be completed.
3. DPW has embarked on a major effort to improve and maintain the existing drainage conveyance system within the Parish. As part of that effort, a formalized program is being developed to track the maintenance of the drainage conveyance system. Through the hard work of our Heavy Construction Crew and our Yard Maintenance Crews, numerous ditches and canals have been cleared of debris, vegetation, trees and silt. This effort also included clearing ditches along the CN and UP Railroads, an effort that required close coordination with the railroad companies. This effort has already proved effective in improving the efficiency of our drainage system. More work in this area will be performed next year (2021).
4. One of our primary goals was to develop a new Master Drainage Plan. The previous plan had been completed approximately 25 years ago. Within the first six months, T Baker Smith was selected to complete the Master Drainage Plan on the West Bank and Principal Engineers was selected to complete the Master Drainage Plan on the East Bank. These plans will provide information on the current drainage patterns and allow the Administration to assess the needs of the Parish into the

future. The Engineers are currently working on the watersheds in Ormond (Destrehan), Norco and Montz on the East Bank and Hahnville and Ama on the West Bank. Results from these analyses are anticipated to provide a list of improvements for the Parish to implement as part of a Drainage Capital Improvement program.

5. Some work had been completed on a drainage study for the eastern portion of Ormond. This watershed includes all ditches and canals leading to Destrehan Pump Station No. 2. Engineering staff evaluated the recommendations provided by this study and developed conceptual plans for improvements to the pump station and conveyance canals feeding the pump station. Engineering consultants have been selected to design improvements north of the CN Railroad and for new culverts under the CN Railroad. Preliminary Plans for these projects have been submitted and the proposed geometry is now being inputted into the Master Drainage Plan to be analyzed. This step will assure that the proposed improvements are providing the most efficient flow possible in these canals.
6. The restructuring of the QA Department. Prior to 2020, the Quality Assurance (QA) personnel were assigned to specific tasks (i.e. Yard inspections, Subdivision Reviews, etc.) and were directed by multiple individuals. The restructuring brought the group under the direction of one person (QA Manager Kevin Moore), which allowed the program to become more cohesive and versatile. Each of the QA individuals has specific talents and strengths. By having them together, they are able to utilize those strengths to provide better service to the Parish, and they can learn from each other making the group stronger all around.
7. Early in the year, the QA Department developed watershed maps identifying all major canals, ditches and culverts within the watershed. These maps serve two purposes: (a) they provide area foremen a guide to critical points in the watershed which need to be inspected prior to major storm events; and (b) they allow the Parish to develop a maintenance program which includes required permits, frequency of maintenance and type of maintenance required. Moving into next year, this program will be continued to be developed and improved.
8. The installation of new Weather Stations. The Parish had only three (3) weather stations that recorded wind speed, wind direction and rain totals. Pump stations did have rain gauges, but they were determined to be inaccurate for intense rain events. As such, DPW through its Automation Group and with financial assistance from Planning and Zoning, installed seven (7) new weather stations and did maintenance on the existing stations. These stations proved beneficial during Hurricane Zeta in providing data throughout the Parish. The goal for next year is to install ten (10) more stations to provide even better coverage for the Parish. We will also be looking at updating the rain gauges at the pump stations to provide better data.
9. DPW has a strong history of completing Work Orders, which can be generated by Council Requests, QA Observations, Requests from other Departments, Citizens Requests and by individual foreman and workers within DPW. This year through November, DPW has received 18,997 Work Orders and completed 18,203.
10. The Asset Management system was acquired during a previous administration to track work orders but had only been implemented in certain groups. The East and West Bank Shops, Electricians and

Pump Operators have all been successfully using the software to track their work. Yard Road Crews, however, were still using paper Work Orders to plan and complete their work. The paper system was inefficient and routinely resulted in paper work being lost, ignored, duplicated or improperly prioritized. This inefficiency also delayed Work Orders from being closed out. Thanks to a major effort by the QA Department and support staff, all known Work Orders have been reviewed and entered into the Asset Management system. This has helped closeout numerous outstanding Council Requests and identify others that needed to be done. Moving forward, DPW has hired a consultant to analyze how we are using the Asset Management System and advise us on how to better use this system to improve our maintenance of all of the assets maintained and operated by DPW.

Next year (2021) will bring new challenges to DPW. Our first goal of the new year is to continue to improve our services and build on the improvements of 2020. The following are the other Major Goals set for 2021.

1. Finalize the Development of the Drainage Maintenance Program – Some work has already started on this goal, with early next year being the goal for implementation of the full program. This will include maintenance of all canals, ditches and culverts. The program will assist DPW in planning the maintenance on major canals within the Parish. By removing all vegetative overgrowth and other debris from the canals and ditches, the flow in these systems will be improved. This will also include planning future maintenance on the ditches and canals that have already been cleaned.
2. Complete the Master Drainage Plans for the East and West Banks.
3. Install ten (10) additional weather stations to provide better coverage for the Parish.
4. Initiate the new Pump Station Maintenance program. This will include identifying and hiring a new Assistant Superintendent to run the group. During 2020, the new positions of Pump Technician and Pump Technician Helper were approved. The search for individuals to fill these positions is already underway. This group will be tasked with maintaining are Pump Stations including pumps, engines, bar screens, electrical circuits, etc.
5. Fleet Management – This year the Parish moved to leasing vehicles such as trucks and SUVs. As part of this plan, DPW will be leasing thirty (30) vehicles and removing from service thirty-seven (37) vehicles. DPW plans to further assess our needs and look at reducing further the number of vehicles in our fleet. Furthermore, we plan to assess the heavy equipment in our fleet and determine life expectancy, usage and maintenance requirements. Based on this assessment, we will determine what equipment needs to be replaced and when, what equipment is no longer needed or is used so infrequently that a rental option would be a better solution, and what additional equipment that we do not have is necessary.
6. Fully implement the Asset Management program.
7. Complete the designs for the major drainage improvements in Destrehan/Ormond and identify funding to complete the projects either through Grants or Bonds.

In conclusion, although this year has been chaotic with the COVID 19 Virus, three (3) major flood events and seven (7) named tropical storms targeting the area, Public Works has made solid progress in completing its mission and advancing its goals.

RECREATION

2021 Department Goals

- Increase Adult Programming
- Installation of 2 Synesthetic Turf fields at West Bank Bridge Park
- Rollout Productive Parks Maintenance Program (Maintenance Management and Work Order system focuses exclusively within Parks and Recreation allows us to document, track, assign, and report on our facilities, assets and staff in a timely manner and with better efficiency.

Park Highlights

- Renovation of Killona Park in Killona- Installed new playground equipment, painted pavilions, installed new picnic tables, added bench seating around basketball court
- Renovation of Nottoway Park in Destrehan- Demoed old playground, and added new playground equipment, swings, pavilion, and fencing
- New Sarpy Basketball Hoopla Court Grant Recipient- Refurbished and painted New Orleans Pelican Theme on Court
- Montz Park Restroom Installation
- Demoed East Bank Field 1 and Field 2 Press Boxes
- Demoed West Bank Field 1, 2, 3 and 4 Press Boxes

Program Highlights

- Ochsner Youth Performance Training and Agility Program 1, 3, and 6 week sessions offered
- Youth Summer Baseball Clinic : 3 Individual 1 week sessions
- Youth Summer Softball Clinic: 3 Individual 1 week sessions
- Youth Instructional Basketball Clinic
- SCPRD Summer Basketball Clinic
- Adult Line Dancing
- Adult Fall and Winter Art Workshops
- Kids Fall Art Workshop
- Productive Parks Maintenance Software Installation – for better and more efficient maintenance services to better serve the citizens of St. Charles Parish.

RETIRED AND SENIOR VOLUNTEER PROGRAM

- St. Charles Parish boasts 716 enrolled volunteers who served 63,949 hours saving the Parish \$1,625,583 in services provided to the community.

WATERWORKS

Accomplishments – The East Bank won the Louisiana Conference, South Central Region competition for best tasting water. The South Central Region include Assumption, Lafourche, St. Charles, St. James, St. John the Baptiste, St. Mary, and Terrebonne Parishes.

West Bank River Intake Structure Modification – Extended 3 of our 20 inch intake pipes approximately 22 feet further out into the river for better flow. When the river levels are lower throughout the year, the debris and sediment around the intake would collect and block the suction pipe. This would reduce the amount of water intake into our plant and cause us to run 2 pumps in order to maintain water flows. Had we needed to produce an exceptionally large amount of water due to a water main leak, this would have been a strain on the system. Numerous times, we have had to get a diving company to come out and air scourer around the suction piping. Now the suctions are in much deeper water. We are back to only running 1 pump and we have ample amount of flow to supply the needs of the treatment plant. Now that the modification has been made, we are in a much better position now that our flows have been opened up and improved.

East Bank Transmission Line Repair/Replacement – We are close to beginning to replace approximately 2000 feet of 24-inch water pipe with 20-inch HDPE pipe. The older pipes had joints that were wearing down. The newer pipe is an improvement because there will be less upkeep now and going forward due to the better, more efficient structure that the HDPE pipe provides. Work is located along the north side of the railroad track directly behind our New Sarpy Treatment Plant.

West Bank A Plant Filter Upgrade – Remove and replace existing underdrain filtration system. Current system is approximately 40 years old and is starting to give us some issues. We will be going to a new and improved Greenleaf Gravity Filtration System that will give us a better quality of water. An upgraded technology and an upgraded infrastructure will allow for better treatment and greater efficiency to our current water quality. This project has been bid twice and has come in over budget both times. We have made some modifications to the project and will be bidding it again in early 2021.

WaterWorks Distribution Crews work hard on repairing and maintaining the distribution system. Valve replacements and new hydrants are constantly being replaced with newer equipment. Keeping the system in working order helps minimize any inconvenience to customers during main line repairs and also insures residence constantly get good quality drinking water and have water for fire protection.

As always, our meter reader and distribution crews work hard in any type of weather condition. They will not stop until the work is done.

We sent 7 individuals from our distribution crew to the areas that were impacted by Hurricane Laura on two separate occasions in an effort to get their water system back up and running and restore services to those residents. Each group stayed for 7 days each trip and the work extended past normal working hours. Overall, our guys worked an accumulated total of 777 hours in substandard conditions in order to ensure this area had vital resources needed to get back on their feet.

Throughout the majority of 2020, state certification training courses and tests were unavailable due to the pandemic. Much of our new staff members have not been able to receive their required training and certifications. Despite this setback, the plant had enough certified, experienced staff members to allow the plant to successfully run without any setbacks.

Even though our lobby may have closed, the Waterworks billing department did not shut down operations for even one day during the unprecedented pandemic. We remained available to our residents through telephone, our online payment portal, mail and night drop. Although our utility payments declined during the Corona shutdown, our operations were still able to continue without having to borrow from our

emergency reserve funds. Our bills went out on time each month, our meter readers continued reading our water meters, and the bills were never estimated despite having limited staff in order to reduce the risk of exposure to the virus. As a service to the public, water shut offs were suspended during lockdown. Residents that experienced financial hardships due to job loss were able to contact the billing office and set up payment plans that would allow them to continue receiving utilities while also working to become current on their bills. Paystar, our online utility payment service, is now offering log in options for our residents. Now, online users can create a personalized log in that will allow them to access their account, save payment information, review past payments beginning at the time of account creation—and coming soon—the ability to view and print past bills. Service orders are service requests where one of our meter readers or distribution crew members go to a location and provide services that are either requested by the resident, or by the billing office as required for quality controls. Starting January 1st through November 1, 2020, 15,052 service orders were created; of which 152 were new water installs, 10 new irrigation installs, and 1,494 on's for new services. We changed out 374 of our older meters with newer meters in an effort to continue to ensure accurate water consumption within the parish.

WASTEWATER

The Department of Wastewater maintains and operates all parish owned sewerage facilities and properties, which include collection systems, treatment systems and buildings. They are responsible for developing and maintaining a comprehensive parish wide sewage management system to include future planning and growth.

The goals of the department are:

- To prevent public health hazards.
- To minimize inconveniences to services
- To prevent unnecessary damage to public and private property
- To prevent excessive expenditures for claims and legal fees
- To minimize nuisance odors
- To minimize energy consumption
- To be efficient using funds available for systems operation
- To minimize infiltration and inflow
- To eliminate plant shutdowns and discharge violations
- To continue safe operations

Accomplishment in 2020

Increased Discharge piping (RR Crossing) for Antoine L/S in Luling.

New Generator at Marino L/S

New Scada (Supervisory Control And Data Acquisition) Control Panels at various Lift Stations – Gordon St., Mimosa School, Linwood, Lakewood Catholic Church, Sanders, Courthouse Ln., Pat’s Ct., Hahn St., Bamboo, Rogers Ln.

Destrehan Plant, 3- Drive Units for effluent pumps, 2 – Control Panels for Grit system on Headworks

Replace discharge piping at Various Lift Stations--- Paradis, River Park, JB Green, Fairfield

In the Works 2021

Luling pond- \$6,646,555.00 contractor: BLD

Notice to proceed – Dec. 1, 2020 18month project

The work consists of installing a concrete headworks structure with automatic bar screens, screw pumps. Dredging 7-acre pond and adding aerators. Fencing entire property and adding back up generators

Destrehan Plant UV - \$342,887.00 contractor: Volute, Inc.

Notice to proceed – Oct. 1, 2020 6month project

The work consists of removing old UV disinfection system and replacing with new UV disinfection system.

Lone Star Sewer Rehabilitation- \$288,254.00 contractor: BLD Services, LLC

Project just bid Nov. 17, 2020

The work consists of lining the main sewer line in Lone Star Subdivision. This will help reduce the inflow and infiltration problem in this area.

Sewer Master Plan- Currently St. Charles parish has a large I&I problem in the sewer collection system. The parish is working on a plan to identify and come up with solutions to reduce the I&I in the collection system. This will allow future growth of the parish without burdening the collection system further.

ST. CHARLES PARISH GOVERNMENTAL FUNDS

CONSOLIDATED OPERATING AND CAPITAL BUDGET SUMMARY STATEMENT FISCAL YEAR ENDING DECEMBER 31, 2021

| Description | 2019 | 2020 | | | | | 2021 | | |
|--|-----------------------|----------------------|----------------------|---------------------------------------|------------------------------|-------------------------------------|---|----------------------|---------------------------------------|
| | Prior Year Actual | Original Budget | Last Adopted Budget | Actual Year-to-Date (as of June 30th) | Estimated Remaining for Year | Projected Actual Result at Year End | % Change Last Adopted vs Projected Actual | Proposed Budget | % Change Projected Actual vs Proposed |
| REVENUES: | | | | | | | | | |
| Taxes: | | | | | | | | | |
| Ad Valorem taxes | \$ 28,152,482 | \$ 28,750,000 | \$ 28,750,000 | \$ 29,899,715 | \$ 41,163 | \$ 29,940,878 | 4.14% | \$ 29,006,000 | -3.12% |
| Sales taxes | 35,035,755 | 34,564,888 | 34,564,888 | 13,680,010 | 19,866,887 | 33,546,897 | -2.95% | 30,253,589 | -9.82% |
| Other taxes | 1,644,110 | 1,545,000 | 1,545,000 | 206,218 | 901,782 | 1,108,000 | -28.28% | 1,001,500 | -9.61% |
| Licenses and permits | 1,342,588 | 1,323,100 | 1,323,100 | 1,145,270 | 142,030 | 1,287,300 | -2.71% | 1,307,750 | 1.59% |
| Intergovernmental revenues | 9,520,886 | 10,025,354 | 23,829,844 | 3,709,901 | 23,074,241 | 26,784,142 | 12.40% | 10,408,310 | -61.14% |
| Fees, charges, and commissions | 1,192,917 | 1,163,350 | 1,163,350 | 457,912 | 536,529 | 994,441 | -14.52% | 1,127,850 | 13.42% |
| Fines and forfeitures | 908,763 | 1,002,500 | 1,002,500 | 399,582 | 522,049 | 921,631 | -8.07% | 915,050 | -0.71% |
| Investment earnings | 2,693,435 | 1,912,280 | 1,912,280 | 723,826 | 554,389 | 1,278,215 | -33.16% | 1,098,050 | -14.10% |
| Miscellaneous | 770,421 | 762,808 | 762,808 | 798,022 | 522,592 | 1,320,614 | 73.13% | 688,749 | -47.85% |
| Total Revenues | 81,261,357 | 81,049,280 | 94,853,770 | 51,020,456 | 46,161,662 | 97,182,118 | | 75,806,848 | |
| EXPENDITURES: | | | | | | | | | |
| Personal Services | 32,144,631 | 37,895,382 | 37,908,905 | 14,569,701 | 18,496,447 | 33,066,148 | -12.77% | 38,490,520 | 16.40% |
| Operating Services | 12,219,335 | 14,399,683 | 14,386,160 | 6,311,705 | 8,996,087 | 15,307,792 | 6.41% | 16,285,061 | 6.38% |
| Materials & Supplies | 4,787,741 | 5,785,548 | 5,793,710 | 1,590,887 | 3,874,809 | 5,465,696 | -5.66% | 5,642,946 | 3.24% |
| Other Charges | 544,112 | 847,675 | 842,070 | 141,842 | 579,775 | 721,617 | -14.30% | 811,770 | 12.49% |
| Debt Service | 3,277,830 | 1,486,342 | 1,486,342 | 1,150,473 | 333,869 | 1,484,342 | -0.13% | 1,490,079 | 0.39% |
| Capital Outlay | 22,528,920 | 31,567,032 | 96,955,730 | 9,618,205 | 65,973,473 | 75,591,678 | -22.03% | 47,879,628 | -36.66% |
| Intergovernmental | 3,960,056 | 5,791,075 | 5,782,913 | 2,056,556 | 7,585,675 | 9,642,231 | 66.74% | 6,232,331 | -35.36% |
| Total Expenditures | 79,462,625 | 97,772,737 | 163,155,830 | 35,439,369 | 105,840,135 | 141,279,504 | | 116,832,335 | |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | 1,798,732 | (16,723,457) | (68,302,060) | 15,581,087 | (59,678,473) | (44,097,386) | | (41,025,487) | |
| OTHER FINANCING SOURCES (USES): | | | | | | | | | |
| Transfer in | 5,141,787 | 12,502,385 | 28,048,714 | 1,197,025 | 20,682,301 | 21,879,326 | -22.00% | 5,796,369 | -73.51% |
| Transfer out | (7,557,983) | (14,940,585) | (30,486,914) | (1,197,025) | (23,823,548) | (25,020,573) | -17.93% | (7,514,869) | -69.97% |
| Proceeds from the sale of assets | 75,326 | 28,000 | 28,000 | 13,119 | - | 13,119 | -53.15% | 391,110 | 2881.25% |
| Compensation for Loss/Damaged Assets | 88,800 | - | - | - | - | - | 0.00% | - | 0.00% |
| Bond Proceeds | 540,000 | - | - | - | - | - | 0.00% | - | 0.00% |
| Total Other Financing Sources | (1,712,070) | (2,410,200) | (2,410,200) | 13,119 | (3,141,247) | (3,128,128) | | (1,327,390) | |
| Net change in Fund Balance | 86,662 | (19,133,657) | (70,712,260) | 15,594,206 | (62,819,720) | (47,225,514) | | (42,352,877) | |
| Fund Balance -Beginning | 111,247,262 | 49,137,768 | 99,732,853 | | | 112,537,379 | | 65,311,865 | |
| Fund Balance - Ending | \$ 111,333,924 | \$ 30,004,111 | \$ 29,020,593 | | | \$ 65,311,865 | | \$ 22,958,988 | |

ST. CHARLES PARISH
GOVERNMENTAL - MAJOR FUNDS
CONSOLIDATED OPERATING AND CAPITAL BUDGET SUMMARY STATEMENT
FISCAL YEAR ENDING DECEMBER 31, 2021

| Description | 2019 | 2020 | | | | 2021 | | Proposed Budget | % Change Projected Actual vs Proposed |
|---|-----------------------|----------------------|----------------------|---------------------------------------|------------------------------|-------------------------------------|---|----------------------|---------------------------------------|
| | Prior Year Actual | Original Budget | Last Adopted Budget | Actual Year-to-Date (as of June 30th) | Estimated Remaining for Year | Projected Actual Result at Year End | % Change Last Adopted vs Projected Actual | | |
| REVENUES: | | | | | | | | | |
| Taxes: | | | | | | | | | |
| Ad Valorem taxes | \$ 18,763,782 | \$ 19,718,000 | \$ 19,718,000 | \$ 20,508,511 | \$ 28,189 | \$ 20,536,700 | 4.15% | \$ 19,952,000 | -2.85% |
| Sales taxes | 34,387,439 | 33,912,415 | 33,912,415 | 13,352,173 | 19,538,121 | 32,890,294 | -3.01% | 29,591,438 | -10.03% |
| Other taxes | 1,644,110 | 1,545,000 | 1,545,000 | 206,218 | 901,782 | 1,108,000 | -28.28% | 1,001,500 | -9.61% |
| Licenses and permits | 1,342,588 | 1,323,100 | 1,323,100 | 1,145,270 | 142,030 | 1,287,300 | -2.71% | 1,307,750 | 1.59% |
| Intergovernmental revenues | 7,997,210 | 7,844,444 | 21,648,934 | 3,050,970 | 21,554,742 | 24,605,712 | 13.66% | 3,063,473 | -87.55% |
| Fees, charges, and commissions | 818,859 | 817,350 | 817,350 | 364,487 | 460,922 | 825,409 | 0.99% | 795,850 | -3.58% |
| Fines and forfeitures | 107,256 | 104,500 | 104,500 | 45,748 | 55,382 | 101,130 | -3.22% | 99,250 | -1.86% |
| Investment earnings | 2,416,137 | 1,738,680 | 1,738,680 | 635,723 | 493,167 | 1,128,890 | -35.07% | 1,014,950 | -10.09% |
| Miscellaneous | 705,724 | 705,800 | 705,800 | 770,995 | 493,766 | 1,264,761 | 79.20% | 630,800 | -50.12% |
| Total Revenues | 68,183,105 | 67,709,289 | 81,513,779 | 40,080,095 | 43,668,101 | 83,748,196 | | 57,457,011 | |
| EXPENDITURES: | | | | | | | | | |
| Personal Services | 28,462,706 | 33,551,577 | 33,565,100 | 12,924,474 | 16,662,239 | 29,586,713 | -11.85% | 34,290,755 | 15.90% |
| Operating Services | 8,612,663 | 10,596,653 | 10,583,130 | 4,840,307 | 6,950,331 | 11,790,638 | 11.41% | 12,272,635 | 4.09% |
| Materials & Supplies | 4,299,139 | 5,179,473 | 5,187,635 | 1,399,902 | 3,539,039 | 4,938,941 | -4.79% | 5,015,421 | 1.55% |
| Other Charges | 433,532 | 753,100 | 747,495 | 138,465 | 537,012 | 675,477 | -9.63% | 739,375 | 9.46% |
| Debt Service | - | 3,000 | 3,000 | - | 1,000 | 1,000 | -66.67% | 3,000 | 200.00% |
| Capital Outlay | 21,037,684 | 21,930,832 | 87,179,530 | 9,463,744 | 64,079,236 | 73,542,980 | -15.64% | 42,817,718 | -41.78% |
| Intergovernmental | 3,166,319 | 4,965,995 | 4,957,833 | 1,494,827 | 7,346,043 | 8,840,870 | 78.32% | 5,405,581 | -38.86% |
| Total Expenditures | 66,012,043 | 76,980,630 | 142,223,723 | 30,261,719 | 99,114,900 | 129,376,619 | | 100,544,485 | |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | | | | | | | | | |
| | 2,171,062 | (9,271,341) | (60,709,944) | 9,818,376 | (55,446,799) | (45,628,423) | | (43,087,474) | |
| OTHER FINANCING SOURCES (USES): | | | | | | | | | |
| Transfer in | 3,739,756 | 5,169,900 | 20,716,229 | 2,056 | 20,034,823 | 20,036,879 | -3.28% | 3,315,940 | -83.45% |
| Transfer out | (4,528,912) | (13,127,135) | (28,673,464) | (1,194,969) | (21,956,397) | (23,151,366) | -19.26% | (5,705,264) | -75.36% |
| Proceeds from the sale of assets | 58,662 | 28,000 | 28,000 | 13,119 | - | 13,119 | -53.15% | 358,449 | 2632.29% |
| Compensation for loss/damaged assets | 88,800 | - | - | - | - | - | 0.00% | - | 0.00% |
| Total Other Financing Sources | (641,694) | (7,929,235) | (7,929,235) | (1,179,794) | (1,921,574) | (3,101,368) | | (2,030,875) | |
| Net change in Fund Balance | 1,529,368 | (17,200,576) | (68,639,179) | 8,638,582 | (57,368,373) | (48,729,791) | | (45,118,349) | |
| Fund Balance -Beginning | 102,790,077 | 41,719,903 | 92,174,988 | | | 104,319,445 | | 55,589,654 | |
| Fund Balance - Ending | \$ 104,319,445 | \$ 24,519,327 | \$ 23,535,809 | | | \$ 55,589,654 | | \$ 10,471,305 | |

ST. CHARLES PARISH
GOVERNMENTAL - NONMAJOR FUNDS
CONSOLIDATED OPERATING AND CAPITAL BUDGET SUMMARY STATEMENT
FISCAL YEAR ENDING DECEMBER 31, 2021

| Description | 2019 | 2020 | | | | | 2021 | | |
|---|---------------------|---------------------|---------------------|---------------------------------------|------------------------------|-------------------------------------|---|----------------------|---------------------------------------|
| | Prior Year Actual | Original Budget | Last Adopted Budget | Actual Year-to-Date (as of June 30th) | Estimated Remaining for Year | Projected Actual Result at Year End | % Change Last Adopted vs Projected Actual | Proposed Budget | % Change Projected Actual vs Proposed |
| REVENUES: | | | | | | | | | |
| Taxes: | | | | | | | | | |
| Ad Valorem taxes | \$ 9,388,700 | \$ 9,032,000 | \$ 9,032,000 | \$ 9,391,204 | \$ 12,974 | \$ 9,404,178 | 4.12% | \$ 9,054,000 | -3.72% |
| Sales taxes | 648,316 | 652,473 | 652,473 | 327,837 | 328,766 | 656,603 | 0.63% | 662,151 | 0.84% |
| Intergovernmental revenues | 1,523,676 | 2,180,910 | 2,180,910 | 658,931 | 1,519,499 | 2,178,430 | -0.11% | 7,344,837 | 237.16% |
| Fees, charges, and commissions | 374,058 | 346,000 | 346,000 | 93,425 | 75,607 | 169,032 | -51.15% | 332,000 | 96.41% |
| Fines and forfeitures | 801,507 | 898,000 | 898,000 | 353,834 | 466,667 | 820,501 | -8.63% | 815,800 | -0.57% |
| Investment earnings | 277,298 | 173,600 | 173,600 | 88,103 | 61,222 | 149,325 | -13.98% | 83,100 | -44.35% |
| Miscellaneous | 64,697 | 57,008 | 57,008 | 27,027 | 28,826 | 55,853 | -2.03% | 57,949 | 3.75% |
| Total Revenues | 13,078,252 | 13,339,991 | 13,339,991 | 10,940,361 | 2,493,561 | 13,433,922 | | 18,349,837 | |
| EXPENDITURES: | | | | | | | | | |
| Personal Services | 3,681,925 | 4,343,805 | 4,343,805 | 1,645,227 | 1,834,208 | 3,479,435 | -19.90% | 4,199,765 | 20.70% |
| Operating Services | 3,606,672 | 3,803,030 | 3,803,030 | 1,471,398 | 2,045,756 | 3,517,154 | -7.52% | 4,012,426 | 14.08% |
| Materials & Supplies | 488,602 | 606,075 | 606,075 | 190,985 | 335,770 | 526,755 | -13.09% | 627,525 | 19.13% |
| Other Charges | 110,580 | 94,575 | 94,575 | 3,377 | 42,763 | 46,140 | -51.21% | 72,395 | 56.90% |
| Debt Service | 3,277,830 | 1,483,342 | 1,483,342 | 1,150,473 | 332,869 | 1,483,342 | 0.00% | 1,487,079 | 0.25% |
| Capital Outlay | 1,491,236 | 9,636,200 | 9,776,200 | 154,461 | 1,894,237 | 2,048,698 | -79.04% | 5,061,910 | 147.08% |
| Intergovernmental | 793,737 | 825,080 | 825,080 | 561,729 | 239,632 | 801,361 | -2.87% | 826,750 | 3.17% |
| Total Expenditures | 13,450,582 | 20,792,107 | 20,932,107 | 5,177,650 | 6,725,235 | 11,902,885 | | 16,287,850 | |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | | | | | | | | | |
| | (372,330) | (7,452,116) | (7,592,116) | 5,762,711 | (4,231,674) | 1,531,037 | | 2,061,987 | |
| OTHER FINANCING SOURCES (USES): | | | | | | | | | |
| Transfer in | 1,402,031 | 7,332,485 | 7,332,485 | 1,194,969 | 647,478 | 1,842,447 | -74.87% | 2,480,429 | 34.63% |
| Transfer out | (3,029,071) | (1,813,450) | (1,813,450) | (2,056) | (1,867,151) | (1,869,207) | 3.07% | (1,809,605) | -3.19% |
| Proceeds from the sale of assets | 16,664 | - | - | - | - | - | 0.00% | 32,661 | 0.00% |
| Bond Proceeds | 540,000 | - | - | - | - | - | 0.00% | - | 0.00% |
| Total Other Financing Sources | (1,070,376) | 5,519,035 | 5,519,035 | 1,192,913 | (1,219,673) | (26,760) | | 703,485 | |
| Net change in Fund Balance | (1,442,706) | (1,933,081) | (2,073,081) | 6,955,624 | (5,451,347) | 1,504,277 | | 2,765,472 | |
| Fund Balance -Beginning | 8,457,185 | 7,417,865 | 7,557,865 | | | 8,217,934 | | 9,722,211 | |
| Fund Balance - Ending | \$ 7,014,479 | \$ 5,484,784 | \$ 5,484,784 | | | \$ 9,722,211 | | \$ 12,487,683 | |

ST. CHARLES PARISH

PROPRIETARY FUNDS

CONSOLIDATED OPERATING AND CAPITAL BUDGET SUMMARY STATEMENT FISCAL YEAR ENDING DECEMBER 31, 2021

| Description | 2019 | 2020 | | | | 2021 | | | |
|--|-------------------|-------------------|---------------------|---------------------------------------|-----------------------------|-------------------------------------|---|-------------------|---------------------------------------|
| | Prior Year Actual | Original Budget | Last Adopted Budget | Actual Year-to-Date (as of June 30th) | Estimate Remaining for Year | Projected Actual Result at Year End | % Change Last Adopted vs Projected Actual | Proposed Budget | % Change Projected Actual vs Proposed |
| OPERATING REVENUES | | | | | | | | | |
| Ad Valorem Taxes | \$ 2,345,652 | \$ 3,301,000 | \$ 3,301,000 | \$ 3,433,706 | \$ 4,750 | \$ 3,438,456 | 4.16% | \$ 3,315,000 | -3.59% |
| Charges for services | 25,678,603 | 25,948,597 | 25,948,597 | 10,645,743 | 15,244,340 | 25,890,083 | -0.23% | 26,580,606 | 2.67% |
| Connection and service fees | 358,676 | 504,500 | 504,500 | 145,724 | 333,266 | 478,990 | -5.06% | 475,100 | -0.81% |
| Delinquent charges | 551,796 | 568,000 | 568,000 | 122,372 | 429,628 | 552,000 | -2.82% | 562,000 | 1.81% |
| Intergovernmental revenues | 13,091 | - | - | - | - | - | 0.00% | - | 0.00% |
| Non-employer contributions | 87,162 | - | - | - | - | - | 0.00% | - | 0.00% |
| OPEB Contributions | 273,938 | - | - | - | - | - | 0.00% | - | 0.00% |
| Miscellaneous | 26,699 | 40,000 | 40,000 | 10,507 | 22,493 | 33,000 | -17.50% | 39,000 | 18.18% |
| Total Operating revenues | 29,335,617 | 30,362,097 | 30,362,097 | 14,358,052 | 16,034,477 | 30,392,529 | | 30,971,706 | |
| OPERATING EXPENSES | | | | | | | | | |
| Personal Services | 12,031,519 | 12,541,523 | 12,541,523 | 5,141,842 | 5,867,223 | 11,009,065 | -12.22% | 12,431,912 | 12.92% |
| Operating Services | 7,236,685 | 8,323,525 | 8,323,525 | 3,326,332 | 5,195,819 | 8,522,151 | 2.39% | 8,656,986 | 1.58% |
| Material & Supplies | 3,044,433 | 3,425,880 | 3,425,880 | 1,325,941 | 2,160,925 | 3,486,866 | 1.78% | 3,790,941 | 8.72% |
| Other Charges | 7,151,079 | 7,163,279 | 7,163,279 | 8,646 | 7,254,918 | 7,263,564 | 1.40% | 7,567,710 | 4.19% |
| Intergovernmental | 347,191 | 397,625 | 397,625 | 227,159 | 160,045 | 387,204 | -2.62% | 400,840 | 3.52% |
| Total Operating expenses | 29,810,907 | 31,851,832 | 31,851,832 | 10,029,920 | 20,638,930 | 30,668,850 | | 32,848,389 | |
| Operating Income (loss) | (475,290) | (1,489,735) | (1,489,735) | 4,328,132 | (4,604,453) | (276,321) | | (1,876,683) | |
| NON-OPERATING REVENUES (EXPENSES) | | | | | | | | | |
| Investment earnings | 383,067 | 375,876 | 375,876 | 116,680 | 162,346 | 279,026 | -25.77% | 294,101 | 5.40% |
| Grants | 4,032 | - | - | - | 57,079 | 57,079 | 100.00% | 143,000 | 150.53% |
| Proceeds/(Loss) on sale of Assets | 49,087 | 23,500 | 23,500 | 5,893 | 7,607 | 13,500 | -42.55% | 95,142 | 604.76% |
| Amortication -Expense | (1,132) | (1,132) | (1,132) | - | - | (1,132) | 0.00% | (1,132) | 0.00% |
| Bond interest and paying agent fees | (741,337) | (966,444) | (966,444) | (12,764) | (945,734) | (958,498) | -0.82% | (925,862) | -3.40% |
| Total Non-operating revenues (expenses) | (306,283) | (568,200) | (568,200) | 109,809 | (718,702) | (610,025) | | (394,751) | |
| Income (loss) before contributions and transfers | (781,573) | (2,057,935) | (2,057,935) | 4,437,941 | (5,323,155) | (886,346) | | (2,271,434) | |

CONTINUED

ST. CHARLES PARISH

PROPRIETARY FUNDS

CONSOLIDATED OPERATING AND CAPITAL BUDGET SUMMARY STATEMENT FISCAL YEAR ENDING DECEMBER 31, 2021

| Description | 2019 | 2020 | | | | 2021 | | | |
|---|---------------------------|---------------------------|---------------------------|---------------------------------------|-----------------------------|-------------------------------------|---|---------------------------|---------------------------------------|
| | Prior Year Actual | Original Budget | Last Adopted Budget | Actual Year-to-Date (as of June 30th) | Estimate Remaining for Year | Projected Actual Result at Year End | % Change Last Adopted vs Projected Actual | Proposed Budget | % Change Projected Actual vs Proposed |
| Continued: | | | | | | | | | |
| Issuance of Bond | - | 4,834,251 | 4,834,251 | - | 489,511 | 489,511 | -89.87% | 4,956,315 | 912.50% |
| Capital Contributions of Donated Assets | 221,762 | - | - | - | - | - | 0.00% | - | 0.00% |
| Transfer in | 1,168,788 | 1,863,700 | 1,863,700 | 688,000 | 448,640 | 2,136,640 | 14.65% | 1,145,000 | -46.41% |
| Transfer out | (460,541) | (461,000) | (461,000) | - | (261,000) | (461,000) | 0.00% | (461,000) | 0.00% |
| Change in Net Position | <u>148,436</u> | <u>4,179,016</u> | <u>4,179,016</u> | | | <u>1,278,805</u> | | <u>3,368,881</u> | |
| Total net position -Beginning as restated | <u>104,652,619</u> | <u>105,577,652</u> | <u>105,577,652</u> | | | <u>104,801,055</u> | - | <u>106,079,860</u> | |
| Total net position -Ending | <u>104,801,055</u> | <u>109,756,668</u> | <u>109,756,668</u> | | | <u>106,079,860</u> | | <u>109,448,741</u> | |
| Net investment in capital assets | 97,609,084 | 83,887,468 | 83,887,468 | | | 82,002,173 | | 82,040,703 | |
| Restricted for debt service | 2,064,573 | 2,468,058 | 2,468,058 | | | 2,476,712 | | 2,475,645 | |
| Restricted for capital projects | 6,753,431 | 6,524,990 | 6,524,990 | | | 7,185,573 | | 7,127,614 | |
| Unrestricted | (1,626,033) | 16,876,152 | 16,876,152 | | | 14,415,402 | | 17,804,779 | |

St. Charles Parish
2021 Consolidated Financial Schedule
All Funds
Revenues and Other Financing Sources

| | | |
|--------------------------|-----------|--------------------|
| Sales Tax | \$ | 30,253,589 |
| Ad Valorem Tax | | 32,321,000 |
| Other Tax | | 1,001,500 |
| Licenses and Permits | | 1,307,750 |
| State and Federal Grants | | 10,551,310 |
| Charges for Services | | 29,660,606 |
| Interest Income | | 1,392,151 |
| Miscellaneous Income | | 1,214,001 |
| Transfers | | 6,941,369 |
| | <u>\$</u> | <u>114,643,276</u> |

St. Charles Parish
2021 Consolidated Financial Schedule
All Funds
Expenditures and Other Financing Uses

| | | |
|--|-----------|--------------------|
| General Fund | \$ | 42,541,735 |
| Parish Transportation Fund | | 570,000 |
| Road Lighting District 1 | | 2,077,950 |
| Workforce Investment Act | | 1,146,302 |
| Criminal Court Fund | | 890,570 |
| Road and Drainage | | 44,446,770 |
| Recreation | | 7,401,434 |
| Mosquito Control | | 1,527,330 |
| Retired Senior Volunteer Program (RSVP) | | 332,475 |
| Government Buildings M&O (Emergency 911) | | 1,458,000 |
| Flood Protection Fund | | 19,111,244 |
| Debt Service Funds | | 1,814,704 |
| Capital Project Funds | | 1,028,690 |
| Wastewater Fund | | 15,833,217 |
| Waterworks Fund | | 13,816,306 |
| Solid Waste Fund | | 4,586,860 |
| | <u>\$</u> | <u>158,583,587</u> |

GENERAL FUND

SUMMARY STATEMENT

| Description | 2019 | 2020 | | | | | 2021 | | |
|---|----------------------|---------------------|---------------------|---------------------------------------|------------------------------|-------------------------------------|---|---------------------|---------------------------------------|
| | Prior Year Actual | Original Budget | Last Adopted Budget | Actual Year-to-Date (as of June 30th) | Estimated Remaining for Year | Projected Actual Result at Year End | % Change Last Adopted vs Projected Actual | Proposed Budget | % Change Projected Actual vs Proposed |
| REVENUES: | | | | | | | | | |
| Taxes: | | | | | | | | | |
| Ad Valorem taxes | \$ 4,526,823 | \$ 4,755,000 | \$ 4,755,000 | \$ 4,947,638 | \$ 6,830 | \$ 4,954,468 | 4.19% | \$ 4,773,000 | -3.66% |
| Sales taxes | 15,701,714 | 15,470,000 | 15,470,000 | 6,056,171 | 8,943,829 | 15,000,000 | -3.04% | 13,500,000 | -10.00% |
| Other taxes | 1,644,110 | 1,545,000 | 1,545,000 | 206,218 | 901,782 | 1,108,000 | -28.28% | 1,001,500 | -9.61% |
| Licenses and permits | 1,342,588 | 1,323,100 | 1,323,100 | 1,145,270 | 142,030 | 1,287,300 | -2.71% | 1,307,750 | 1.59% |
| Intergovernmental revenues | 2,533,959 | 2,171,952 | 2,171,952 | 1,210,148 | 3,143,881 | 4,354,029 | 100.47% | 2,462,297 | -43.45% |
| Fees, charges, and commissions | 751,199 | 725,350 | 725,350 | 332,627 | 400,782 | 733,409 | 1.11% | 702,350 | -4.23% |
| Fines and forfeitures | 107,256 | 104,500 | 104,500 | 45,748 | 55,382 | 101,130 | -3.22% | 99,250 | -1.86% |
| Investment earnings | 1,024,810 | 691,650 | 691,650 | 264,689 | 219,501 | 484,190 | -29.99% | 383,950 | -20.70% |
| Miscellaneous | 704,588 | 705,800 | 705,800 | 770,795 | 493,766 | 1,264,561 | 79.17% | 630,800 | -50.12% |
| Total Revenues | 28,337,047 | 27,492,352 | 27,492,352 | 14,979,304 | 14,307,783 | 29,287,087 | | 24,860,897 | |
| EXPENDITURES: | | | | | | | | | |
| Personal Services | 14,710,700 | 17,357,129 | 17,370,652 | 7,158,774 | 9,144,689 | 16,303,463 | -6.14% | 17,695,080 | 8.54% |
| Operating Services | 5,519,201 | 7,369,725 | 7,356,202 | 3,506,450 | 5,140,420 | 8,646,870 | 17.55% | 8,672,919 | 0.30% |
| Materials & Supplies | 949,069 | 1,562,825 | 1,570,987 | 473,923 | 1,093,845 | 1,567,768 | -0.20% | 1,598,052 | 1.93% |
| Other Charges | 390,270 | 685,925 | 680,320 | 130,031 | 490,896 | 620,927 | -8.73% | 679,825 | 9.49% |
| Debt Service | - | 3,000 | 3,000 | - | 1,000 | 1,000 | -66.67% | 3,000 | 200.00% |
| Capital Outlay | 1,949,127 | 7,328,850 | 7,334,455 | 1,610,756 | 3,229,367 | 4,840,123 | -34.01% | 7,117,880 | 47.06% |
| Intergovernmental | 2,141,976 | 3,430,819 | 3,422,657 | 918,144 | 2,188,284 | 3,106,428 | -9.24% | 3,182,959 | 2.46% |
| Total Expenditures | 25,660,343 | 37,738,273 | 37,738,273 | 13,798,078 | 21,288,501 | 35,086,579 | | 38,949,715 | |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | | | | | | | | | |
| | 2,676,704 | (10,245,921) | (10,245,921) | 1,181,226 | (6,980,718) | (5,799,492) | | (14,088,818) | |
| OTHER FINANCING SOURCES (USES): | | | | | | | | | |
| Transfer in | 1,632,781 | 1,569,900 | 1,569,900 | 2,056 | 1,558,494 | 1,560,550 | -0.60% | 1,560,940 | 0.02% |
| Transfer out | (325,693) | (11,012,166) | (26,558,495) | (100,000) | (20,936,397) | (21,036,397) | -20.79% | (3,592,020) | -82.92% |
| Proceeds from the sale of assets | 9,088 | 28,000 | 28,000 | 10,872 | - | 10,872 | -61.17% | 70,089 | 544.67% |
| Total Other Financing Sources | 1,316,176 | (9,414,266) | (24,960,595) | (87,072) | (19,377,903) | (19,464,975) | | (1,960,991) | |
| Net change in Fund Balance | 3,992,880 | (19,660,187) | (35,206,516) | 1,094,154 | (26,358,621) | (25,264,467) | | (16,049,809) | |
| Fund Balance -Beginning | 45,541,446 | 27,390,232 | 42,936,561 | | | 49,534,326 | | 24,269,859 | |
| Fund Balance - Ending | \$ 49,534,326 | \$ 7,730,045 | \$ 7,730,045 | | | \$ 24,269,859 | | \$ 8,220,050 | |

**GENERAL FUND REVENUES
SUMMARY STATEMENT**

| Description | 2019 | 2020 | | | | 2021 | | | |
|-----------------------------------|-------------------|-----------------|---------------------|---------------------------------------|-----------------------------|------------------------------------|---|-----------------|---------------------------------------|
| | Prior Year Actual | Original Budget | Last Adopted Budget | Actual Year-to-Date (as of June 30th) | Estimate Remaining for Year | Projects Actual Result at Year End | % Change Last Adopted vs Projected Actual | Proposed Budget | % Change Projected Actual vs Proposed |
| Ad Valorem Taxes | 4,526,823 | 4,755,000 | 4,755,000 | 4,947,638 | 6,830 | 4,954,468 | 4.19% | 4,773,000 | -3.66% |
| General Sales Tax (1/2%) | 8,987,210 | 8,860,000 | 8,860,000 | 3,468,921 | 5,131,079 | 8,600,000 | -2.93% | 7,740,000 | -10.00% |
| General Sales Tax (3/8%) | 6,714,504 | 6,610,000 | 6,610,000 | 2,587,250 | 3,812,750 | 6,400,000 | -3.18% | 5,760,000 | -10.00% |
| Alcoholic Beverage Tax | 41,455 | 41,000 | 41,000 | 9,648 | 33,352 | 43,000 | 4.88% | 41,500 | -3.49% |
| Airport Expansion Agreement | 814,997 | 744,000 | 744,000 | - | 300,000 | 300,000 | -59.68% | 200,000 | -33.33% |
| Cable TV - Franchise Fees | 787,658 | 760,000 | 760,000 | 196,570 | 568,430 | 765,000 | 0.66% | 760,000 | -0.65% |
| Alcoholic Beverage - Low Content | 4,723 | 4,500 | 4,500 | 4,003 | 497 | 4,500 | 0.00% | 4,500 | 0.00% |
| Alcoholic Beverage - High Content | 8,288 | 8,000 | 8,000 | 6,815 | 985 | 7,800 | -2.50% | 8,000 | 2.56% |
| License - Occupational General | 748,047 | 740,000 | 740,000 | 680,010 | 29,990 | 710,000 | -4.05% | 725,000 | 2.11% |
| License - Insurance | 581,180 | 570,000 | 570,000 | 454,442 | 110,558 | 565,000 | -0.88% | 570,000 | 0.88% |
| License - Bingo | - | 100 | 100 | - | - | - | -100.00% | - | 0.00% |
| License - Taxi Cabs | 350 | 500 | 500 | - | - | - | -100.00% | 250 | 100.00% |
| Civil Defense | 32,838 | 29,000 | 29,000 | 30,000 | - | 30,000 | 3.45% | 30,000 | 0.00% |
| CARES Act of 2020 | - | - | - | - | 165,219 | 165,219 | 100.00% | - | -100.00% |
| Disaster Relief - Fema | 15,227 | - | - | - | - | - | 0.00% | - | 0.00% |
| Hazard Mitigation Grant | 130,537 | - | - | 520,315 | 1,149,989 | 1,670,304 | 0.00% | - | -100.00% |
| USDA Housing Preservation Grant | 71,718 | - | - | - | 71,775 | 71,775 | 100.00% | - | -100.00% |
| CSBG-Administration | 24,273 | 23,389 | 23,389 | 7,425 | 15,964 | 23,389 | 0.00% | 19,683 | -15.85% |
| CSBG-Program Activities | 82,997 | 83,881 | 83,881 | 40,646 | 43,235 | 83,881 | 0.00% | 92,483 | 10.26% |
| Summer Food Service Program | 22,630 | 21,000 | 21,000 | - | 21,211 | 21,211 | 1.00% | 21,211 | 0.00% |
| Energy Assistance | 16,045 | 35,000 | 35,000 | 7,528 | 27,472 | 35,000 | 0.00% | 40,000 | 14.29% |
| Home Program | 9,912 | 133,382 | 133,382 | - | 133,382 | 133,382 | 0.00% | 127,702 | -4.26% |
| Land Lease | 21,526 | 21,000 | 21,000 | 21,604 | - | 21,604 | 2.88% | 21,500 | -0.48% |
| Dept. of Health & Human Services | 16,232 | 16,000 | 16,000 | 17,201 | - | 17,201 | 7.51% | 16,000 | -6.98% |
| Port Securirt Grant | - | - | - | - | - | - | 0.00% | 268,709 | 100.00% |
| Mass Transit Assistance | 89,140 | 75,000 | 75,000 | 30,829 | 44,171 | 75,000 | 0.00% | 75,000 | 0.00% |
| Highway Fund #2 | 50,000 | 50,000 | 50,000 | - | 50,000 | 50,000 | 0.00% | 50,000 | 0.00% |
| Dept. of Natural Resources | 21,809 | 21,000 | 21,000 | 5,452 | 16,357 | 21,809 | 3.85% | 21,809 | 0.00% |
| Economic Dev - Enterprise Fund | 229,222 | 175,000 | 175,000 | - | 200,000 | 200,000 | 14.29% | 200,000 | 0.00% |
| Office of Community Development | 77,800 | - | - | - | 243,500 | 243,500 | 100.00% | - | -100.00% |
| Severance Tax | 882,455 | 800,000 | 800,000 | 259,039 | 560,961 | 820,000 | 2.50% | 800,000 | -2.44% |
| Parish Royalty Fund | 259,590 | 200,000 | 200,000 | 92,761 | 167,239 | 260,000 | 30.00% | 250,000 | -3.85% |
| Video Poker | 347,874 | 375,000 | 375,000 | 108,312 | 191,688 | 300,000 | -20.00% | 325,000 | 8.33% |
| State Payment in Lieu of Taxes | 71,167 | 71,000 | 71,000 | 49,036 | 24,518 | 73,554 | 3.60% | 71,000 | -3.47% |
| SPILT - Community Services | 30,000 | 30,000 | 30,000 | 20,000 | 10,000 | 30,000 | 0.00% | 30,000 | 0.00% |
| Local Grants | 9,000 | 5,000 | 5,000 | - | 2,000 | 2,000 | -60.00% | 2,000 | 0.00% |
| LACAP - Client Education | - | 5,000 | 5,000 | - | 5,000 | 5,000 | 0.00% | - | -100.00% |

CONTINUED

**GENERAL FUND REVENUES
SUMMARY STATEMENT**

| Description | 2019 | 2020 | | | | 2021 | | | |
|---|-------------------|-----------------|---------------------|---------------------------------------|-----------------------------|------------------------------------|---|-----------------|---------------------------------------|
| | Prior Year Actual | Original Budget | Last Adopted Budget | Actual Year-to-Date (as of June 30th) | Estimate Remaining for Year | Projects Actual Result at Year End | % Change Last Adopted vs Projected Actual | Proposed Budget | % Change Projected Actual vs Proposed |
| REVENUES: (CONT.) | | | | | | | | | |
| LACAP - Share the Warmth | 198 | 300 | 300 | - | 200 | 200 | -33.33% | 200 | 0.00% |
| Other Grants | 21,769 | 2,000 | 2,000 | - | - | - | -100.00% | - | 0.00% |
| Court Costs, Fees, Charges | 16,090 | 14,000 | 14,000 | 4,995 | 7,005 | 12,000 | -14.29% | 14,000 | 16.67% |
| Zoning & Subdivision Fees | 121,461 | 120,000 | 120,000 | 63,778 | 89,222 | 153,000 | 27.50% | 125,000 | -18.30% |
| Sale of Maps & Publications | 308 | 350 | 350 | - | 100 | 100 | -71.43% | 350 | 250.00% |
| Bookkeeping & Admin Services | 5,843 | 3,000 | 3,000 | 3,209 | 4,291 | 7,500 | 150.00% | 6,000 | -20.00% |
| Miscellaneous Revenues | 12,755 | 4,000 | 4,000 | 446 | 554 | 1,000 | -75.00% | 1,500 | 50.00% |
| Motor Vehicle Transaction Fee | 21,087 | 24,000 | 24,000 | 3,831 | 4,869 | 8,700 | -63.75% | 18,000 | 106.90% |
| Driver's License Reinstatement Fee | 1,827 | 2,000 | 2,000 | - | 1,909 | 1,909 | -4.55% | 2,000 | 4.77% |
| ICC Inspection Fees | 301,488 | 324,000 | 324,000 | 169,281 | 225,719 | 395,000 | 21.91% | 360,000 | -8.86% |
| Weed & Grass Cutting Charges | 6,060 | 4,000 | 4,000 | 1,083 | 417 | 1,500 | -62.50% | 3,000 | 100.00% |
| Weed & Grass Cutting - Tax Roll | 18,168 | 10,000 | 10,000 | 9,349 | 1,151 | 10,500 | 5.00% | 10,000 | -4.76% |
| Removal of Derelict Structure Charges | 15,657 | 2,500 | 2,500 | - | 2,500 | 2,500 | 0.00% | 2,500 | 0.00% |
| Animal Control | 46,419 | 45,000 | 45,000 | 25,766 | 22,234 | 48,000 | 6.67% | 45,000 | -6.25% |
| Coroner - Other Fees | 15,825 | 12,500 | 12,500 | 8,425 | 9,575 | 18,000 | 44.00% | 15,000 | -16.67% |
| Institutional Charges | 52,800 | 40,000 | 40,000 | 15,400 | 22,600 | 38,000 | -5.00% | 35,000 | -7.89% |
| Rental of Parks & Buildings | 71,853 | 80,000 | 80,000 | 19,937 | 5,063 | 25,000 | -68.75% | 40,000 | 60.00% |
| Summer Enrichment - Registration Fees | 10,191 | 9,000 | 9,000 | - | - | - | -100.00% | 9,000 | 100.00% |
| Concessions | 1,366 | 1,000 | 1,000 | 709 | (9) | 700 | -30.00% | 1,000 | 42.86% |
| Facility Use Fee | 32,001 | 30,000 | 30,000 | 6,418 | 3,582 | 10,000 | -66.67% | 15,000 | 50.00% |
| Court Fines | 3,934 | 4,000 | 4,000 | 2,062 | 2,338 | 4,400 | 10.00% | 4,000 | -9.09% |
| Witness Fees - Deputies | 106 | 500 | 500 | 180 | 50 | 230 | -54.00% | 250 | 8.70% |
| Criminal Jury Fees-Act 1031 of 2003 | 85,740 | 80,000 | 80,000 | 36,102 | 47,398 | 83,500 | 4.38% | 80,000 | -4.19% |
| Juvenile Fees | 17,476 | 20,000 | 20,000 | 7,404 | 5,596 | 13,000 | -35.00% | 15,000 | 15.38% |
| Interest Earnings | 1,017,468 | 680,000 | 680,000 | 262,817 | 217,183 | 480,000 | -29.41% | 380,000 | -20.83% |
| Interest Earnings - Minimum Premium | 1,895 | 1,650 | 1,650 | 483 | 207 | 690 | -58.18% | 450 | -34.78% |
| Royalties | 5,447 | 10,000 | 10,000 | 1,389 | 2,111 | 3,500 | -65.00% | 3,500 | 0.00% |
| Rents/Leases | 13,159 | 5,500 | 5,500 | 5,400 | 13,600 | 19,000 | 245.45% | 15,000 | -21.05% |
| Homeowners Road Home Proceeds | 64,770 | - | - | 36,018 | 83,788 | 119,806 | 100.00% | - | -100.00% |
| Mortgage Assistance Program | 1,357 | - | - | - | - | - | 0.00% | - | 0.00% |
| Judgements Recovered | - | - | - | 325,000 | - | 325,000 | 100.00% | - | -100.00% |
| Gifts & Donations | 134,839 | 118,500 | 118,500 | 40,922 | 90,078 | 131,000 | 10.55% | 114,000 | -12.98% |
| Revenue for Indirect Cost -Comp.Units | 308,752 | 370,000 | 370,000 | - | 295,000 | 295,000 | -20.27% | 315,000 | 6.78% |
| Revenue for Indirect Cost -Tax Agencies | 6,963 | 11,800 | 11,800 | - | 11,300 | 11,300 | -4.24% | 11,800 | 4.42% |
| Refunds - Insurance | 174,748 | 200,000 | 200,000 | 363,455 | - | 363,455 | 81.73% | 175,000 | -51.85% |
| Proceeds from Sale of Assets | 9,088 | 3,000 | 3,000 | 10,872 | - | 10,872 | 262.40% | 70,089 | 544.67% |
| Sale of Assets - Adjudicated Property | - | 25,000 | 25,000 | - | - | - | -100.00% | - | 0.00% |

CONTINUED

**GENERAL FUND REVENUES
SUMMARY STATEMENT**

| Description | <u>2019</u> | <u>2020</u> | | | | | <u>2021</u> | | |
|--|--------------------------|--------------------------|--------------------------|---|-----------------------------------|--|---|--------------------------|---|
| | Prior Year Actual | Original Budget | Last Adopted Budget | Actual Year-to-Date (as of June 30th) | Estimate Remaining for Year | Projects Actual Result at Year End | % Change Last Adopted vs Projected Actual | Proposed Budget | % Change Projected Actual vs Proposed |
| REVENUES: (CONT.) | | | | | | | | | |
| Transfer from Recreation | 100,000 | - | - | - | - | - | 0.00% | - | 0.00% |
| Transfer from 1/2% Reserve | 8,059 | 7,180 | 7,180 | 2,056 | 444 | 2,500 | -65.18% | 890 | -64.40% |
| Transfer from Criminal Court | 8,401 | 2,870 | 2,870 | - | - | - | -100.00% | - | 0.00% |
| Indirect Cost Allocation Reimbursement | 1,516,321 | 1,559,850 | 1,559,850 | - | 1,558,050 | 1,558,050 | -0.12% | 1,560,050 | 0.13% |
| TOTAL REVENUES | <u>29,978,916</u> | <u>29,090,252</u> | <u>29,090,252</u> | <u>14,992,232</u> | <u>15,866,277</u> | <u>30,858,509</u> | | <u>26,491,926</u> | |

**GENERAL FUND EXPENDITURES
SUMMARY STATEMENT**

| | | 2019 | 2020 | | | | | 2021 | | |
|------------|----------------------------|-------------------|-----------------|---------------------|---------------------------------------|------------------------------|-------------------------------------|---|-----------------|---------------------------------------|
| | | Prior Year Actual | Original Budget | Last Adopted Budget | Actual Year-to-Date (as of June 30th) | Estimated Remaining for Year | Projected Actual Result at Year End | % Change Last Adopted vs Projected Actual | Proposed Budget | % Change Projected Actual vs Proposed |
| 001-400110 | Council | 1,115,685 | 1,412,245 | 1,412,245 | 579,217 | 799,939 | 1,379,156 | -2.34% | 1,495,685 | 8.45% |
| 001-400111 | Council - District I | 36,021 | 80,575 | 80,575 | 18,213 | 44,608 | 62,821 | -22.03% | 62,693 | -0.20% |
| 001-400112 | Council - District II | 41,140 | 81,440 | 81,440 | 20,977 | 59,823 | 80,800 | -0.79% | 67,677 | -16.24% |
| 001-400113 | Council - District III | 21,869 | 62,405 | 62,405 | 9,333 | 53,364 | 62,697 | 0.47% | 47,463 | -24.30% |
| 001-400114 | Council - District IV | 33,188 | 81,370 | 81,370 | 21,968 | 55,469 | 77,437 | -4.83% | 80,159 | 3.52% |
| 001-400115 | Council - District V | 48,886 | 81,470 | 81,470 | 24,701 | 55,805 | 80,506 | -1.18% | 82,690 | 2.71% |
| 001-400116 | Council - District VI | 23,720 | 81,270 | 81,270 | 16,662 | 46,128 | 62,790 | -22.74% | 62,543 | -0.39% |
| 001-400117 | Council - District VII | 33,988 | 69,510 | 69,510 | 18,261 | 41,814 | 60,075 | -13.57% | 52,206 | -13.10% |
| 001-400118 | Council - Division A | 48,780 | 87,025 | 87,025 | 24,751 | 61,061 | 85,812 | -1.39% | 86,591 | 0.91% |
| 001-400119 | Council - Division B | 36,612 | 86,210 | 86,210 | 22,240 | 52,172 | 74,412 | -13.69% | 74,177 | -0.32% |
| 001-400130 | Ordinance & Proceedings | 30,771 | 36,000 | 36,000 | 6,395 | 19,708 | 26,103 | -27.49% | 31,200 | 19.53% |
| 001-400140 | Public Information | 352,393 | 575,820 | 575,820 | 198,121 | 350,718 | 548,839 | -4.69% | 556,535 | 1.40% |
| 001-400150 | Police Jury Association | 52,186 | 54,000 | 54,000 | 32,093 | 20,907 | 53,000 | -1.85% | 53,000 | 0.00% |
| 001-400205 | District Court | 633,755 | 620,070 | 620,070 | 246,586 | 336,879 | 583,465 | -5.90% | 609,227 | 4.42% |
| 001-400206 | District Crt - Division C | 231,053 | 301,933 | 301,933 | 145,152 | 143,293 | 288,445 | -4.47% | 284,179 | -1.48% |
| 001-400207 | District Crt - Division D | 265,253 | 325,455 | 325,455 | 117,280 | 221,378 | 338,658 | 4.06% | 339,569 | 0.27% |
| 001-400208 | District Crt - Division E | 314,352 | 323,285 | 323,285 | 147,349 | 181,263 | 328,612 | 1.65% | 332,883 | 1.30% |
| 001-400210 | Grand Jury | 8,313 | 17,400 | 17,400 | - | 17,400 | 17,400 | 0.00% | 17,400 | 0.00% |
| 001-400235 | District Attorney | 1,534,812 | 2,168,964 | 2,168,964 | 741,892 | 1,396,266 | 2,138,158 | -1.42% | 2,147,409 | 0.43% |
| 001-400240 | Clerk of Court | 282,400 | 282,400 | 282,400 | 102,370 | 180,030 | 282,400 | 0.00% | 282,400 | 0.00% |
| 001-400290 | Ward Courts | 149,744 | 153,825 | 153,825 | 71,543 | 86,288 | 157,831 | 2.60% | 154,655 | -2.01% |
| 001-400310 | Parish President | 861,638 | 981,335 | 981,335 | 480,903 | 531,069 | 1,011,972 | 3.12% | 943,530 | -6.76% |
| 001-400410 | Registrar of Voters | 150,354 | 154,735 | 154,735 | 54,302 | 99,185 | 153,487 | -0.81% | 166,478 | 8.46% |
| 001-400420 | Elections | 18,374 | 24,600 | 24,600 | - | 23,050 | 23,050 | -6.30% | 33,100 | 43.60% |
| 001-400510 | Finance | 1,443,488 | 1,483,340 | 1,483,340 | 692,248 | 805,848 | 1,498,096 | 0.99% | 1,441,710 | -3.76% |
| 001-400530 | Purchasing | 623,783 | 695,377 | 695,377 | 297,599 | 423,518 | 721,117 | 3.70% | 724,944 | 0.53% |
| 001-400540 | Personnel | 502,446 | 564,145 | 564,145 | 211,349 | 347,825 | 559,174 | -0.88% | 600,010 | 7.30% |
| 001-400545 | Legal Services | 364,925 | 458,283 | 458,283 | 228,514 | 344,720 | 573,234 | 25.08% | 714,751 | 24.69% |
| 001-400550 | Taxation - Assessor | - | 1,500 | 1,500 | - | 500 | 500 | -66.67% | 1,500 | 200.00% |
| 001-400560 | Taxation - Collector | 173,432 | 182,345 | 182,345 | - | 184,055 | 184,055 | 0.94% | 186,235 | 1.18% |
| 001-400610 | Planning & Zoning | 1,314,481 | 1,605,960 | 1,605,960 | 561,675 | 916,860 | 1,478,535 | -7.93% | 1,586,592 | 7.31% |
| 001-400611 | Coastal Zone Management | 290,813 | 732,463 | 732,463 | 176,753 | 509,930 | 686,683 | -6.25% | 673,919 | -1.86% |
| 001-400612 | ICC Building Codes | 612,484 | 713,633 | 713,633 | 321,285 | 383,167 | 704,452 | -1.29% | 831,741 | 18.07% |
| 001-400620 | Data Processing | 212,701 | 240,850 | 240,850 | 88,758 | 90,862 | 179,620 | -25.42% | 205,370 | 14.34% |
| 001-400625 | Info Technology | 741,105 | 1,054,665 | 1,054,665 | 482,654 | 587,608 | 1,070,262 | 1.48% | 1,394,334 | 30.28% |
| 001-400626 | GIS | 436,390 | 939,210 | 939,210 | 199,006 | 462,546 | 661,552 | -29.56% | 845,132 | 27.75% |
| 001-400630 | Research and Investigation | 94,771 | 93,200 | 93,200 | 115,615 | 4,385 | 120,000 | 28.76% | 98,200 | -18.17% |

CONTINUED

**GENERAL FUND EXPENDITURES
SUMMARY STATEMENT**

| | | 2019 | 2020 | | | | | 2021 | | |
|------------------------------|-----------------------------------|----------------------|--------------------|------------------------|---|------------------------------------|---|---|--------------------|---|
| | | Prior Year Actual | Original Budget | Last Adopted Budget | Actual Year-to-Date (as of June 30th) | Estimated Remaining for Year | Projected Actual Result at Year End | % Change Last Adopted vs Projected Actual | Proposed Budget | % Change Projected Actual vs Proposed |
| EXPENDITURES: (CONT.) | | | | | | | | | | |
| 001-400635 | Cable TV Administration | - | 50,000 | 50,000 | 2,429 | 48,071 | 50,500 | 1.00% | 61,000 | 20.79% |
| 001-400640 | General Government Buildings | 3,848,339 | 8,941,970 | 8,941,970 | 2,802,164 | 3,904,337 | 6,706,501 | -25.00% | 9,778,039 | 45.80% |
| 001-400650 | Retirement System Contributions | 150,112 | 173,500 | 173,500 | 164,799 | - | 164,799 | -5.01% | 174,500 | 5.89% |
| 001-400670 | Retired Employees Group Insurance | 233,650 | 282,250 | 282,250 | 129,939 | 146,446 | 276,385 | -2.08% | 372,926 | 34.93% |
| 001-400675 | Risk Management | 427,213 | 541,320 | 541,320 | 217,165 | 324,657 | 541,822 | 0.09% | 575,424 | 6.20% |
| 001-400680 | Grants Administration | 309,601 | 352,235 | 352,235 | 128,986 | 218,345 | 352,936 | 0.20% | 426,890 | 20.95% |
| 001-410100 | Sheriff | 1,312,610 | 1,974,710 | 1,974,710 | 430,932 | 1,440,490 | 1,871,422 | -5.23% | 1,927,188 | 2.98% |
| 001-410530 | Juvenile | 8,179 | 36,960 | 36,960 | 956 | 19,940 | 20,896 | -43.46% | 30,803 | 47.41% |
| 001-410710 | Emergency Preparedness | 459,292 | 463,705 | 463,705 | 212,625 | 251,561 | 464,186 | 0.10% | 477,995 | 2.97% |
| 001-410711 | Emergency Preparedness Subsidiary | 731,094 | 608,993 | 608,993 | 927,289 | 1,527,429 | 2,454,718 | 303.08% | 938,636 | -61.76% |
| 001-410712 | EOC - 24 Hours | 775,318 | 861,825 | 861,825 | 377,749 | 448,970 | 826,719 | -4.07% | 861,348 | 4.19% |
| 001-410800 | Motor Vehicles | 28,587 | 34,240 | 34,240 | 12,669 | 18,631 | 31,300 | -8.59% | 34,943 | 11.64% |
| 001-430160 | Coroner | 526,061 | 900,775 | 900,775 | 249,830 | 297,154 | 546,984 | -39.28% | 628,059 | 14.82% |
| 001-430180 | Animal Control | 877,552 | 1,159,475 | 1,159,475 | 351,223 | 612,356 | 963,579 | -16.90% | 1,010,168 | 4.83% |
| 001-430225 | Health & Safety Rehab | 65,783 | 69,605 | 69,605 | 22,094 | 39,811 | 61,905 | -11.06% | 79,505 | 28.43% |
| 001-430226 | Revitalization Program | - | 10,664 | 10,664 | - | 5,000 | 5,000 | -53.11% | 8,000 | 60.00% |
| 001-430227 | Housing Preservation Grant | 71,167 | 74,800 | 74,800 | 28,791 | 42,344 | 71,135 | -4.90% | 110,374 | 55.16% |
| 001-430231 | Community Services | 726,119 | 1,312,620 | 1,312,620 | 360,234 | 238,442 | 598,676 | -54.39% | 628,484 | 4.98% |
| 001-430232 | Energy Assistance | 19,917 | 23,795 | 23,795 | 6,868 | 8,452 | 15,320 | -35.62% | 24,165 | 57.73% |
| 001-430233 | Summer Feeding | 74,873 | 87,345 | 87,345 | 8,733 | 3,845 | 12,578 | -85.60% | 81,337 | 546.66% |
| 001-430234 | St. Rose Community Center | 296,471 | 403,810 | 403,810 | 109,068 | 197,459 | 306,527 | -24.09% | 482,332 | 57.35% |
| 001-430235 | Community Service Subgrants | 19,240 | 14,000 | 14,000 | 27,914 | 286 | 28,200 | 101.43% | 23,200 | -17.73% |
| 001-430246 | LIHEAP - Weatherization | 37,513 | 50,220 | 50,220 | 15,793 | 19,487 | 35,280 | 100.00% | 36,375 | 3.10% |
| 001-430247 | CSBG - Administration | 24,273 | 29,255 | 29,255 | 9,569 | 13,820 | 23,389 | -20.05% | 20,525 | -12.25% |
| 001-430248 | CSBG - Program Activities | 82,997 | 92,465 | 92,465 | 50,218 | 43,504 | 93,722 | 1.36% | 94,332 | 0.65% |
| 001-430250 | Home Program | 203,042 | 288,975 | 288,975 | 61,427 | 158,819 | 220,246 | -23.78% | 611,541 | 177.66% |
| 001-430257 | CARES Act | - | - | - | - | 37,285 | 37,285 | 100.00% | 91,228 | 144.68% |
| 001-450300 | New Community Center | 367,820 | 617,221 | 617,221 | 176,692 | 438,514 | 615,206 | -0.33% | 635,498 | 3.30% |
| 001-465220 | Parish Farm Agent | 87,043 | 98,752 | 98,752 | 40,568 | 58,170 | 98,738 | -0.01% | 98,816 | 0.08% |
| 001-465230 | Economic Development | 725,495 | 1,165,320 | 1,165,320 | 383,065 | 723,999 | 1,107,064 | -5.00% | 1,162,822 | 5.04% |
| 001-465235 | Tourist Information Center | 23,745 | 92,355 | 92,355 | 10,470 | 52,215 | 62,685 | -32.13% | 83,625 | 33.41% |
| 001-465260 | Veterans Administration | 9,751 | 10,200 | 10,200 | 1,729 | 1,236 | 2,965 | -70.93% | 5,000 | 68.63% |
| 001-465290 | Public Housing | 1,380 | 3,600 | 3,600 | 325 | 1,380 | 1,705 | -52.64% | 3,750 | 119.94% |
| 001-475000 | Debt Service | - | 3,000 | 3,000 | - | 1,000 | 1,000 | -66.67% | 3,000 | 200.00% |
| 001-480000 | Transfers | 325,693 | 11,012,166 | 26,558,495 | 100,000 | 20,936,397 | 21,036,397 | -20.79% | 3,592,020 | -82.92% |
| TOTAL EXPENDITURES | | 25,986,036 | 48,750,439 | 64,296,768 | 13,898,078 | 42,219,293 | 56,122,976 | | 42,541,735 | |

COUNCIL
ACCOUNT NUMBER: 001-400110

| Description | 2019 | 2020 | | | | | 2021 | | |
|--|-------------------|------------------|---------------------|---------------------------------------|------------------------------|-------------------------------------|---|------------------|---------------------------------------|
| | Prior Year Actual | Original Budget | Last Adopted Budget | Actual Year-to-Date (as of June 30th) | Estimated Remaining for Year | Projected Actual Result at Year End | % Change Last Adopted vs Projected Actual | Proposed Budget | % Change Projected Actual vs Proposed |
| EXPENDITURES: | | | | | | | | | |
| PERSONAL SERVICES: | | | | | | | | | |
| Council - Salaries | 714,006 | 737,500 | 737,500 | 316,965 | 391,535 | 708,500 | -3.93% | 767,500 | 8.33% |
| Council - FICA | 834 | 1,250 | 1,250 | 383 | 467 | 850 | -32.00% | 850 | 0.00% |
| Council - Retirement | 80,305 | 90,000 | 90,000 | 38,059 | 47,141 | 85,200 | -5.33% | 92,500 | 8.57% |
| Council - Life/Health Insurance | 144,161 | 164,000 | 164,000 | 78,621 | 86,479 | 165,100 | 0.67% | 206,000 | 24.77% |
| Council - Workers Compensation | 3,298 | 3,400 | 3,400 | 1,585 | 2,015 | 3,600 | 5.88% | 4,000 | 11.11% |
| Council - Unemployment Comp. | 71 | 80 | 80 | 32 | 43 | 75 | -6.25% | 80 | 6.67% |
| Council - Medicare | 10,009 | 10,700 | 10,700 | 4,742 | 6,008 | 10,750 | 0.47% | 11,150 | 3.72% |
| Council - Disability | 2,288 | 2,400 | 2,400 | 1,135 | 1,165 | 2,300 | -4.17% | 2,500 | 8.70% |
| Council - Deferred Compensation | 34,670 | 37,500 | 37,500 | 19,929 | 25,071 | 45,000 | 20.00% | 57,500 | 27.78% |
| Council - Dental Insurance | 760 | 720 | 720 | 405 | 545 | 950 | 31.94% | 1,100 | 15.79% |
| Council - OPEB Contribution | 24,534 | 25,200 | 25,200 | 10,878 | 14,222 | 25,100 | -0.40% | 26,500 | 5.58% |
| Council - Miscellaneous | 270 | 2,190 | 2,190 | - | 2,190 | 2,190 | 0.00% | 2,190 | 0.00% |
| TOTAL PERSONAL SERVICES | 1,015,206 | 1,074,940 | 1,074,940 | 472,734 | 576,881 | 1,049,615 | | 1,171,870 | |
| OPERATING SERVICES: | | | | | | | | | |
| Council - Ads, Dues & Subscriptions | 1,911 | 7,765 | 7,765 | 535 | 7,230 | 7,765 | 0.00% | 7,765 | 0.00% |
| Council - Printing | 1,139 | 11,900 | 11,900 | 1,794 | 10,106 | 11,900 | 0.00% | 8,900 | -25.21% |
| Council - Postage | 38 | 350 | 350 | 44 | 306 | 350 | 0.00% | 350 | 0.00% |
| Council - Telephone | 2,098 | 3,600 | 3,600 | 990 | 2,610 | 3,600 | 0.00% | 3,600 | 0.00% |
| Council - Rentals | - | 5,000 | 5,000 | - | 5,000 | 5,000 | 0.00% | 5,000 | 0.00% |
| Council - Maint. of Property & Equip. | - | 11,250 | 11,250 | - | 11,250 | 11,250 | 0.00% | 11,250 | 0.00% |
| Council - Contractual Services | 42,690 | 54,590 | 54,590 | 30,673 | 23,917 | 54,590 | 0.00% | 56,590 | 3.66% |
| Council - Professional Services | 9,251 | 86,520 | 86,520 | 8,544 | 77,976 | 86,520 | 0.00% | 92,520 | 6.93% |
| Council - Employee Liability | 1,282 | 1,410 | 1,410 | 1,218 | - | 1,218 | -13.62% | 1,340 | 10.02% |
| Council - General Liability | 7,335 | 8,090 | 8,090 | 8,518 | - | 8,518 | 5.29% | 9,370 | 10.00% |
| TOTAL OPERATING SERVICES | 65,744 | 190,475 | 190,475 | 52,316 | 138,395 | 190,711 | | 196,685 | |
| MATERIALS & SUPPLIES: | | | | | | | | | |
| Council - Office & Communications Equip. | 14,110 | 25,000 | 25,000 | 18,213 | 6,787 | 25,000 | 0.00% | 25,000 | 0.00% |
| Council - Office Supplies | 8,443 | 19,800 | 19,800 | 6,933 | 12,867 | 19,800 | 0.00% | 19,800 | 0.00% |
| Council - Food & Clothing | 7,028 | 34,200 | 34,200 | 24,261 | 9,939 | 34,200 | 0.00% | 14,500 | -57.60% |
| Council - Maint. of Bldgs. & Grounds | 379 | 1,755 | 1,755 | 173 | 1,582 | 1,755 | 0.00% | 1,755 | 0.00% |
| Council - Tools & Equipment | 156 | 1,000 | 1,000 | - | 1,000 | 1,000 | 0.00% | 1,000 | 0.00% |
| TOTAL MATERIALS & SUPPLIES | 30,116 | 81,755 | 81,755 | 49,580 | 32,175 | 81,755 | | 62,055 | |

CONTINUED

COUNCIL
ACCOUNT NUMBER: 001-400110

| Description | 2019 | 2020 | | | | | 2021 | | |
|-----------------------------|-------------------|------------------|---------------------|---------------------------------------|------------------------------|-------------------------------------|---|------------------|---------------------------------------|
| | Prior Year Actual | Original Budget | Last Adopted Budget | Actual Year-to-Date (as of June 30th) | Estimated Remaining for Year | Projected Actual Result at Year End | % Change Last Adopted vs Projected Actual | Proposed Budget | % Change Projected Actual vs Proposed |
| EXPENDITURES (CONT.) | | | | | | | | | |
| OTHER CHARGES: | | | | | | | | | |
| Council - Training & Travel | 4,699 | 22,075 | 22,075 | 4,407 | 9,668 | 14,075 | -36.24% | 22,075 | 56.84% |
| Council - Official Fees | (80) | 1,000 | 1,000 | 180 | 820 | 1,000 | 0.00% | 1,000 | 0.00% |
| TOTAL OTHER CHARGES | 4,619 | 23,075 | 23,075 | 4,587 | 10,488 | 15,075 | | 23,075 | |
| CAPITAL OUTLAY: | | | | | | | | | |
| Council - Office Equipment | - | 42,000 | 42,000 | - | 42,000 | 42,000 | 0.00% | 42,000 | 0.00% |
| TOTAL CAPITAL OUTLAY | - | 42,000 | 42,000 | - | 42,000 | 42,000 | | 42,000 | |
| TOTAL EXPENDITURES | 1,115,685 | 1,412,245 | 1,412,245 | 579,217 | 799,939 | 1,379,156 | | 1,495,685 | |

COUNCIL

ACCOUNT NUMBER: 001-400110

NARRATIVE EXPLANATION OF CAPITAL OUTLAY FOR REQUESTED YEAR 2021

| CAPITAL OUTLAY: | AMOUNT | DETAILED DESCRIPTION | Sub-total |
|-------------------------------|------------------|---------------------------------|------------------|
| Office Equipment | \$ 42,000 | Network Server | \$ 12,000 |
| | | Scanner | 5,000 |
| | | Laserfiche Software & Equipment | 25,000 |
| Grand Total Requested: | \$ 42,000 | | |

COUNCIL - DISTRICT I

ACCOUNT NUMBER: 001-400111

| Description | 2019 | 2020 | | | | | 2021 | | |
|---|----------------------|--------------------|------------------------|---|------------------------------------|---|---|--------------------|---|
| | Prior Year Actual | Original Budget | Last Adopted Budget | Actual Year-to-Date (as of June 30th) | Estimated Remaining for Year | Projected Actual Result at Year End | % Change Last Adopted vs Projected Actual | Proposed Budget | % Change Projected Actual vs Proposed |
| EXPENDITURES: | | | | | | | | | |
| PERSONAL SERVICES: | | | | | | | | | |
| Dist I - Salary | 11,699 | 12,755 | 12,755 | 5,784 | 7,066 | 12,850 | 0.74% | 12,755 | -0.74% |
| Dist I - FICA | - | - | - | 394 | 406 | 800 | -100.00% | 800 | 0.00% |
| Dist I - Life/Health Insurance | 5,995 | 18,850 | 18,850 | 13 | 17 | 30 | -99.84% | 35 | 16.67% |
| Dist I - Medicare | 205 | 185 | 185 | 100 | 135 | 235 | 27.03% | 185 | -21.28% |
| Dist I - Deferred Compensation | 874 | - | - | 31 | 4 | 35 | 100.00% | - | -100.00% |
| Dist I - Dental Insurance | 409 | 120 | 120 | 50 | 60 | 110 | -8.33% | 120 | 9.09% |
| Dist I - OPEB Contribution | - | 450 | 450 | 202 | 263 | 465 | 3.33% | 450 | -3.23% |
| Dist I - Miscellaneous | 140 | 90 | 90 | - | 90 | 90 | 0.00% | 90 | 0.00% |
| TOTAL PERSONAL SERVICES | 19,322 | 32,450 | 32,450 | 6,574 | 8,041 | 14,615 | | 14,435 | |
| OPERATING SERVICES: | | | | | | | | | |
| Dist I - Ads, Dues & Subscriptions | - | 400 | 400 | 77 | 323 | 400 | 0.00% | 400 | 0.00% |
| Dist I - Printing | 1,219 | 3,150 | 3,150 | 55 | 3,095 | 3,150 | 0.00% | 3,150 | 0.00% |
| Dist I - Postage | 1,119 | 5,700 | 5,700 | - | 5,700 | 5,700 | 0.00% | 5,700 | 0.00% |
| Dist I - Telephone | 1,885 | 3,800 | 3,800 | 766 | 3,034 | 3,800 | 0.00% | 3,800 | 0.00% |
| Dist I - Rentals | - | 700 | 700 | - | 700 | 700 | 0.00% | 700 | 0.00% |
| Dist I - Maint. of Property & Equip. | - | 800 | 800 | - | 800 | 800 | 0.00% | 800 | 0.00% |
| Dist I - Contractual Services | 1,020 | 3,300 | 3,300 | 654 | 2,646 | 3,300 | 0.00% | 3,300 | 0.00% |
| Dist I - Professional Services | - | 2,000 | 2,000 | - | 2,000 | 2,000 | 0.00% | 2,000 | 0.00% |
| Dist I - Employee Liability | 57 | 65 | 65 | 63 | - | 63 | -3.08% | 70 | 11.11% |
| Dist I - General Liability | 326 | 360 | 360 | 443 | - | 443 | 23.06% | 488 | 10.16% |
| TOTAL OPERATING SERVICES | 5,626 | 20,275 | 20,275 | 2,058 | 18,298 | 20,356 | | 20,408 | |
| MATERIALS & SUPPLIES: | | | | | | | | | |
| Dist I - Office & Communications Equip. | 2,419 | 9,500 | 9,500 | 2,896 | 6,604 | 9,500 | 0.00% | 9,500 | 0.00% |
| Dist I - Office Supplies | 226 | 2,000 | 2,000 | 312 | 1,688 | 2,000 | 0.00% | 2,000 | 0.00% |
| Dist I - Food & Clothing | - | 700 | 700 | 75 | 625 | 700 | 0.00% | 700 | 0.00% |
| TOTAL MATERIALS & SUPPLIES | 2,645 | 12,200 | 12,200 | 3,283 | 8,917 | 12,200 | | 12,200 | |
| OTHER CHARGES: | | | | | | | | | |
| Dist I - Training & Travel | 8,428 | 15,650 | 15,650 | 6,298 | 9,352 | 15,650 | 0.00% | 15,650 | 0.00% |
| TOTAL OTHER CHARGES | 8,428 | 15,650 | 15,650 | 6,298 | 9,352 | 15,650 | | 15,650 | |
| TOTAL EXPENDITURES | 36,021 | 80,575 | 80,575 | 18,213 | 44,608 | 62,821 | | 62,693 | |

COUNCIL - DISTRICT II

ACCOUNT NUMBER: 001-400112

| Description | 2019 | 2020 | | | | | 2021 | | |
|--|----------------------|--------------------|------------------------|---|------------------------------------|---|---|--------------------|---|
| | Prior Year Actual | Original Budget | Last Adopted Budget | Actual Year-to-Date (as of June 30th) | Estimated Remaining for Year | Projected Actual Result at Year End | % Change Last Adopted vs Projected Actual | Proposed Budget | % Change Projected Actual vs Proposed |
| EXPENDITURES: | | | | | | | | | |
| PERSONAL SERVICES: | | | | | | | | | |
| Dist II - Salary | 11,694 | 12,755 | 12,755 | 5,789 | 7,066 | 12,855 | 0.78% | 12,755 | -0.78% |
| Dist II - FICA | 696 | 800 | 800 | 351 | 414 | 765 | -4.38% | 800 | 4.58% |
| Dist II - Health/Life Insurance | 16,558 | 18,850 | 18,850 | 8,838 | 9,262 | 18,100 | -3.98% | 20,000 | 10.50% |
| Dist II - Medicare | 163 | 185 | 185 | 82 | 98 | 180 | -2.70% | 185 | 2.78% |
| Dist II - Dental Insurance | 120 | 120 | 120 | 60 | 60 | 120 | 0.00% | 120 | 0.00% |
| Dist II - OPEB Contribution | 409 | 450 | 450 | 203 | 262 | 465 | 3.33% | 450 | -3.23% |
| Dist II - Miscellaneous | - | 90 | 90 | - | 90 | 90 | 0.00% | 90 | 0.00% |
| TOTAL PERSONAL SERVICES | 29,640 | 33,250 | 33,250 | 15,323 | 17,252 | 32,575 | | 34,400 | |
| OPERATING SERVICES: | | | | | | | | | |
| Dist II - Ads, Dues & Subscriptions | 23 | 400 | 400 | 55 | 345 | 400 | 0.00% | 400 | 0.00% |
| Dist II - Printing | - | 3,150 | 3,150 | 55 | 3,095 | 3,150 | 0.00% | 3,150 | 0.00% |
| Dist II - Postage | - | 5,700 | 5,700 | - | 5,700 | 5,700 | 0.00% | 5,700 | 0.00% |
| Dist II - Telephone | 1,371 | 3,800 | 3,800 | 257 | 3,543 | 3,800 | 0.00% | 3,800 | 0.00% |
| Dist II - Rentals | - | 700 | 700 | - | 700 | 700 | 0.00% | 700 | 0.00% |
| Dist II - Maint. of Property & Equip. | - | 800 | 800 | - | 800 | 800 | 0.00% | 800 | 0.00% |
| Dist II - Contractual Services | 1,080 | 3,300 | 3,300 | 640 | 2,660 | 3,300 | 0.00% | 3,300 | 0.00% |
| Dist II - Professional Services | 1,736 | 2,000 | 2,000 | - | 2,000 | 2,000 | 0.00% | 2,000 | 0.00% |
| Dist II - Employee Liability | 66 | 75 | 75 | 66 | - | 66 | -12.00% | 72 | 9.09% |
| Dist II - General Liability | 374 | 415 | 415 | 459 | - | 459 | 10.60% | 505 | 10.02% |
| TOTAL OPERATING SERVICES | 4,650 | 20,340 | 20,340 | 1,532 | 18,843 | 20,375 | | 20,427 | |
| MATERIALS & SUPPLIES: | | | | | | | | | |
| Dist II - Office & Communications Equip. | 1,151 | 9,500 | 9,500 | - | 9,500 | 9,500 | 0.00% | 2,500 | -73.68% |
| Dist II - Office Supplies | 248 | 2,000 | 2,000 | 203 | 1,797 | 2,000 | 0.00% | 2,000 | 0.00% |
| Dist II - Food & Clothing | - | 700 | 700 | 62 | 638 | 700 | 0.00% | 700 | 0.00% |
| TOTAL MATERIALS & SUPPLIES | 1,399 | 12,200 | 12,200 | 265 | 11,935 | 12,200 | | 5,200 | |
| OTHER CHARGES: | | | | | | | | | |
| Dist II - Training & Travel | 5,451 | 15,650 | 15,650 | 3,857 | 11,793 | 15,650 | 0.00% | 7,650 | -51.12% |
| TOTAL OTHER CHARGES | 5,451 | 15,650 | 15,650 | 3,857 | 11,793 | 15,650 | | 7,650 | |
| TOTAL EXPENDITURES | 41,140 | 81,440 | 81,440 | 20,977 | 59,823 | 80,800 | | 67,677 | |

COUNCIL - DISTRICT III

ACCOUNT NUMBER: 001-400113

| Description | 2019 | 2020 | | | | | 2021 | | |
|---|----------------------|--------------------|------------------------|---|------------------------------------|---|---|--------------------|---|
| | Prior Year Actual | Original Budget | Last Adopted Budget | Actual Year-to-Date (as of June 30th) | Estimated Remaining for Year | Projected Actual Result at Year End | % Change Last Adopted vs Projected Actual | Proposed Budget | % Change Projected Actual vs Proposed |
| EXPENDITURES: | | | | | | | | | |
| PERSONAL SERVICES: | | | | | | | | | |
| Dist III - Salary | 11,694 | 12,755 | 12,755 | 5,789 | 7,066 | 12,855 | 0.78% | 12,755 | -0.78% |
| Dist III - FICA | 875 | 800 | 800 | 431 | 489 | 920 | 15.00% | 800 | -13.04% |
| Dist III - Health/Life Insurance | 31 | 35 | 35 | 15 | 20 | 35 | 0.00% | 35 | 0.00% |
| Dist III - Medicare | 205 | 185 | 185 | 101 | 124 | 225 | 21.62% | 185 | -17.78% |
| Dist III - OPEB Contribution | 409 | 450 | 450 | 203 | 262 | 465 | 3.33% | 450 | -3.23% |
| Dist III - Miscellaneous | - | 90 | 90 | - | 90 | 90 | 0.00% | 90 | 0.00% |
| TOTAL PERSONAL SERVICES | 13,214 | 14,315 | 14,315 | 6,539 | 8,051 | 14,590 | | 14,315 | |
| OPERATING SERVICES: | | | | | | | | | |
| Dist III - Ads, Dues & Subscriptions | 410 | 400 | 400 | 30 | 370 | 400 | 0.00% | 400 | 0.00% |
| Dist III - Printing | - | 3,150 | 3,150 | 55 | 3,095 | 3,150 | 0.00% | 3,150 | 0.00% |
| Dist III - Postage | - | 5,700 | 5,700 | - | 5,700 | 5,700 | 0.00% | 5,700 | 0.00% |
| Dist III - Telephone | 1,357 | 3,800 | 3,800 | 190 | 3,610 | 3,800 | 0.00% | 3,800 | 0.00% |
| Dist III - Rentals | - | 700 | 700 | - | 700 | 700 | 0.00% | 700 | 0.00% |
| Dist III - Maint. of Property & Equip. | - | 800 | 800 | - | 800 | 800 | 0.00% | 800 | 0.00% |
| Dist III - Contractual Services | 1,582 | 3,300 | 3,300 | 690 | 2,610 | 3,300 | 0.00% | 3,300 | 0.00% |
| Dist III - Professional Services | - | 2,000 | 2,000 | - | 2,000 | 2,000 | 0.00% | 2,000 | 0.00% |
| Dist III - Employee Liability | 52 | 60 | 60 | 51 | - | 51 | -15.00% | 56 | 9.80% |
| Dist III - General Liability | 296 | 330 | 330 | 356 | - | 356 | 7.88% | 392 | 10.11% |
| TOTAL OPERATING SERVICES | 3,697 | 20,240 | 20,240 | 1,372 | 18,885 | 20,257 | | 20,298 | |
| MATERIALS & SUPPLIES: | | | | | | | | | |
| Dist III - Office & Communications Equip. | 1,918 | 9,500 | 9,500 | - | 9,500 | 9,500 | 0.00% | 2,500 | -73.68% |
| Dist III - Office Supplies | 75 | 2,000 | 2,000 | 122 | 1,878 | 2,000 | 0.00% | 2,000 | 0.00% |
| Dist III - Food & Clothing | - | 700 | 700 | 25 | 675 | 700 | 0.00% | 700 | 0.00% |
| TOTAL MATERIALS & SUPPLIES | 1,993 | 12,200 | 12,200 | 147 | 12,053 | 12,200 | | 5,200 | |
| OTHER CHARGES: | | | | | | | | | |
| Dist III - Training & Travel | 2,965 | 15,650 | 15,650 | 1,275 | 14,375 | 15,650 | 0.00% | 7,650 | -51.12% |
| TOTAL OTHER CHARGES | 2,965 | 15,650 | 15,650 | 1,275 | 14,375 | 15,650 | | 7,650 | |
| TOTAL EXPENDITURES | 21,869 | 62,405 | 62,405 | 9,333 | 53,364 | 62,697 | | 47,463 | |

COUNCIL - DISTRICT IV

ACCOUNT NUMBER: 001-400114

| Description | 2019 | 2020 | | | | | 2021 | | |
|--|-------------------|-----------------|---------------------|---------------------------------------|------------------------------|-------------------------------------|---|-----------------|---------------------------------------|
| | Prior Year Actual | Original Budget | Last Adopted Budget | Actual Year-to-Date (as of June 30th) | Estimated Remaining for Year | Projected Actual Result at Year End | % Change Last Adopted vs Projected Actual | Proposed Budget | % Change Projected Actual vs Proposed |
| EXPENDITURES: | | | | | | | | | |
| PERSONAL SERVICES: | | | | | | | | | |
| Dist IV - Salary | 11,699 | 12,755 | 12,755 | 5,784 | 7,066 | 12,850 | 0.74% | 12,755 | -0.74% |
| Dist IV - FICA | - | 800 | 800 | 324 | 431 | 755 | -5.63% | 800 | 5.96% |
| Dist IV - Health/Life Insurance | 6,261 | 18,850 | 18,850 | 7,933 | 9,267 | 17,200 | -8.75% | 20,000 | 16.28% |
| Dist IV - Medicare | 182 | 185 | 185 | 83 | 97 | 180 | -2.70% | 185 | 2.78% |
| Dist IV - Deferred Compensation | 1,089 | - | - | 37 | 33 | 70 | 100.00% | - | -100.00% |
| Dist IV - Dental Insurance | 120 | 120 | 120 | 60 | 60 | 120 | 0.00% | 120 | 0.00% |
| Dist IV - OPEB Contribution | 409 | 450 | 450 | 202 | 263 | 465 | 3.33% | 450 | -3.23% |
| Dist IV - Miscellaneous | - | 90 | 90 | - | 90 | 90 | 0.00% | 90 | 0.00% |
| TOTAL PERSONAL SERVICES | 19,760 | 33,250 | 33,250 | 14,423 | 17,307 | 31,730 | | 34,400 | |
| OPERATING SERVICES: | | | | | | | | | |
| Dist IV - Ads, Dues & Subscriptions | 30 | 400 | 400 | 30 | 370 | 400 | 0.00% | 400 | 0.00% |
| Dist IV - Printing | 1,819 | 3,150 | 3,150 | 55 | 3,095 | 3,150 | 0.00% | 3,150 | 0.00% |
| Dist IV - Postage | 1,209 | 5,700 | 5,700 | - | 5,700 | 5,700 | 0.00% | 5,700 | 0.00% |
| Dist IV - Telephone | 1,913 | 3,800 | 3,800 | 446 | 3,354 | 3,800 | 0.00% | 3,800 | 0.00% |
| Dist IV - Rentals | - | 700 | 700 | - | 700 | 700 | 0.00% | 700 | 0.00% |
| Dist IV - Maint. of Property & Equip. | - | 800 | 800 | - | 800 | 800 | 0.00% | 800 | 0.00% |
| Dist IV - Contractual Services | 1,586 | 3,300 | 3,300 | 743 | 2,557 | 3,300 | 0.00% | 3,300 | 0.00% |
| Dist IV - Professional Services | - | 2,000 | 2,000 | - | 2,000 | 2,000 | 0.00% | 2,000 | 0.00% |
| Dist IV - Employee Liability | 57 | 65 | 65 | 63 | - | 63 | -3.08% | 70 | 11.11% |
| Dist IV - General Liability | 323 | 355 | 355 | 444 | - | 444 | 25.07% | 489 | 10.14% |
| TOTAL OPERATING SERVICES | 6,937 | 20,270 | 20,270 | 1,781 | 18,576 | 20,357 | | 20,409 | |
| MATERIALS & SUPPLIES: | | | | | | | | | |
| Dist IV - Office & Communications Equip. | 3,171 | 9,500 | 9,500 | 319 | 6,681 | 7,000 | -26.32% | 7,000 | 0.00% |
| Dist IV - Office Supplies | 277 | 2,000 | 2,000 | 30 | 1,970 | 2,000 | 0.00% | 2,000 | 0.00% |
| Dist IV - Food & Clothing | - | 700 | 700 | 123 | 577 | 700 | 0.00% | 700 | 0.00% |
| TOTAL MATERIALS & SUPPLIES | 3,448 | 12,200 | 12,200 | 472 | 9,228 | 9,700 | | 9,700 | |
| OTHER CHARGES: | | | | | | | | | |
| Dist IV - Training & Travel | 3,043 | 15,650 | 15,650 | 5,292 | 10,358 | 15,650 | 0.00% | 15,650 | 0.00% |
| TOTAL OTHER CHARGES | 3,043 | 15,650 | 15,650 | 5,292 | 10,358 | 15,650 | | 15,650 | |
| TOTAL EXPENDITURES | 33,188 | 81,370 | 81,370 | 21,968 | 55,469 | 77,437 | | 80,159 | |

COUNCIL - DISTRICT V

ACCOUNT NUMBER: 001-400115

| Description | 2019 | 2020 | | | | | 2021 | | |
|---|----------------------|--------------------|------------------------|---|------------------------------------|---|---|--------------------|---|
| | Prior Year Actual | Original Budget | Last Adopted Budget | Actual Year-to-Date (as of June 30th) | Estimated Remaining for Year | Projected Actual Result at Year End | % Change Last Adopted vs Projected Actual | Proposed Budget | % Change Projected Actual vs Proposed |
| EXPENDITURES: | | | | | | | | | |
| PERSONAL SERVICES: | | | | | | | | | |
| Dist V - Salary | 11,694 | 12,755 | 12,755 | 5,789 | 7,066 | 12,855 | 0.78% | 12,755 | -0.78% |
| Dist V - FICA | 690 | 800 | 800 | 349 | 411 | 760 | -5.00% | 800 | 5.26% |
| Dist V - Health/Life Insurance | 16,569 | 18,850 | 18,850 | 8,843 | 8,957 | 17,800 | -5.57% | 20,000 | 12.36% |
| Dist V - Medicare | 161 | 185 | 185 | 82 | 98 | 180 | -2.70% | 185 | 2.78% |
| Dist V - Dental Insurance | 120 | 120 | 120 | 60 | 60 | 120 | 0.00% | 120 | 0.00% |
| Dist V - OPEB Contribution | 409 | 450 | 450 | 203 | 262 | 465 | 3.33% | 450 | -3.23% |
| Dist V - Miscellaneous | - | 90 | 90 | - | 90 | 90 | 0.00% | 90 | 0.00% |
| TOTAL PERSONAL SERVICES | 29,643 | 33,250 | 33,250 | 15,326 | 16,944 | 32,270 | | 34,400 | |
| OPERATING SERVICES: | | | | | | | | | |
| Dist V - Ads, Dues & Subscriptions | 327 | 400 | 400 | 528 | (128) | 400 | 0.00% | 400 | 0.00% |
| Dist V - Printing | 602 | 3,150 | 3,150 | 55 | 3,095 | 3,150 | 0.00% | 3,150 | 0.00% |
| Dist V - Postage | 1,275 | 5,700 | 5,700 | - | 5,700 | 5,700 | 0.00% | 5,700 | 0.00% |
| Dist V - Telephone | 1,953 | 3,800 | 3,800 | 923 | 2,877 | 3,800 | 0.00% | 3,800 | 0.00% |
| Dist V - Rentals | - | 700 | 700 | - | 700 | 700 | 0.00% | 700 | 0.00% |
| Dist V - Maint. of Property & Equip. | - | 800 | 800 | - | 800 | 800 | 0.00% | 800 | 0.00% |
| Dist V - Contractual Services | 1,569 | 3,300 | 3,300 | 750 | 2,550 | 3,300 | 0.00% | 3,300 | 0.00% |
| Dist V - Professional Services | - | 2,000 | 2,000 | - | 2,000 | 2,000 | 0.00% | 2,000 | 0.00% |
| Dist V - Employee Liability | 70 | 80 | 80 | 67 | - | 67 | -16.25% | 74 | 10.45% |
| Dist V - General Liability | 397 | 440 | 440 | 469 | - | 469 | 6.59% | 516 | 10.02% |
| TOTAL OPERATING SERVICES | 6,193 | 20,370 | 20,370 | 2,792 | 17,594 | 20,386 | | 20,440 | |
| MATERIALS & SUPPLIES: | | | | | | | | | |
| Dist V - Office & Communications Equip. | 1,151 | 9,500 | 9,500 | - | 9,500 | 9,500 | 0.00% | 9,500 | 0.00% |
| Dist V - Office Supplies | 61 | 2,000 | 2,000 | 122 | 1,878 | 2,000 | 0.00% | 2,000 | 0.00% |
| Dist V - Food & Clothing | 65 | 700 | 700 | 62 | 638 | 700 | 0.00% | 700 | 0.00% |
| TOTAL MATERIALS & SUPPLIES | 1,277 | 12,200 | 12,200 | 184 | 12,016 | 12,200 | | 12,200 | |
| OTHER CHARGES: | | | | | | | | | |
| Dist V - Training & Travel | 11,773 | 15,650 | 15,650 | 6,399 | 9,251 | 15,650 | 0.00% | 15,650 | 0.00% |
| TOTAL OTHER CHARGES | 11,773 | 15,650 | 15,650 | 6,399 | 9,251 | 15,650 | | 15,650 | |
| TOTAL EXPENDITURES | 48,886 | 81,470 | 81,470 | 24,701 | 55,805 | 80,506 | | 82,690 | |

COUNCIL - DISTRICT VI

ACCOUNT NUMBER: 001-400116

| Description | 2019 | 2020 | | | | | 2021 | | |
|--|----------------------|--------------------|------------------------|---|------------------------------------|---|---|--------------------|---|
| | Prior Year Actual | Original Budget | Last Adopted Budget | Actual Year-to-Date (as of June 30th) | Estimated Remaining for Year | Projected Actual Result at Year End | % Change Last Adopted vs Projected Actual | Proposed Budget | % Change Projected Actual vs Proposed |
| EXPENDITURES: | | | | | | | | | |
| PERSONAL SERVICES: | | | | | | | | | |
| Dist VI - Salary | 11,699 | 12,755 | 12,755 | 5,784 | 7,066 | 12,850 | 0.74% | 12,755 | -0.74% |
| Dist VI - FICA | 874 | 800 | 800 | 432 | 518 | 950 | 18.75% | 800 | -15.79% |
| Dist VI - Life/Health Insurance | 31 | 18,850 | 18,850 | 13 | 17 | 30 | -99.84% | 35 | 16.67% |
| Dist VI - Medicare | 205 | 185 | 185 | 101 | 124 | 225 | 21.62% | 185 | -17.78% |
| Dist VI - Dental Insurance | - | 120 | 120 | - | - | - | -100.00% | - | 0.00% |
| Dist VI - OPEB Contribution | 409 | 450 | 450 | 202 | 263 | 465 | 3.33% | 450 | -3.23% |
| Dist VI - Miscellaneous | - | 90 | 90 | - | 90 | 90 | 0.00% | 90 | 0.00% |
| TOTAL PERSONAL SERVICES | 13,218 | 33,250 | 33,250 | 6,532 | 8,078 | 14,610 | | 14,315 | |
| OPERATING SERVICES: | | | | | | | | | |
| Dist VI - Ads, Dues & Subscriptions | 30 | 400 | 400 | 30 | 370 | 400 | 0.00% | 400 | 0.00% |
| Dist VI - Printing | - | 3,150 | 3,150 | 110 | 3,040 | 3,150 | 0.00% | 3,150 | 0.00% |
| Dist VI - Postage | 9 | 5,700 | 5,700 | - | 5,700 | 5,700 | 0.00% | 5,700 | 0.00% |
| Dist VI - Telephone | 2,517 | 3,800 | 3,800 | 792 | 3,008 | 3,800 | 0.00% | 3,800 | 0.00% |
| Dist VI - Rentals | - | 700 | 700 | - | 700 | 700 | 0.00% | 700 | 0.00% |
| Dist VI - Maint. of Property & Equip. | - | 800 | 800 | - | 800 | 800 | 0.00% | 800 | 0.00% |
| Dist VI - Contractual Services | 1,500 | 3,300 | 3,300 | 473 | 2,827 | 3,300 | 0.00% | 3,300 | 0.00% |
| Dist VI - Professional Services | - | 2,000 | 2,000 | - | 2,000 | 2,000 | 0.00% | 2,000 | 0.00% |
| Dist VI - Employee Liability | 43 | 50 | 50 | 60 | - | 60 | 20.00% | 66 | 10.00% |
| Dist VI - General Liability | 243 | 270 | 270 | 420 | - | 420 | 55.56% | 462 | 10.00% |
| TOTAL OPERATING SERVICES | 4,342 | 20,170 | 20,170 | 1,885 | 18,445 | 20,330 | | 20,378 | |
| MATERIALS & SUPPLIES: | | | | | | | | | |
| Dist VI - Office & Communications Equip. | 2,419 | 9,500 | 9,500 | 2,339 | 7,161 | 9,500 | 0.00% | 9,500 | 0.00% |
| Dist VI - Office Supplies | 180 | 2,000 | 2,000 | 30 | 1,970 | 2,000 | 0.00% | 2,000 | 0.00% |
| Dist VI - Food & Clothing | - | 700 | 700 | 128 | 572 | 700 | 0.00% | 700 | 0.00% |
| TOTAL MATERIALS & SUPPLIES | 2,599 | 12,200 | 12,200 | 2,497 | 9,703 | 12,200 | | 12,200 | |
| OTHER CHARGES: | | | | | | | | | |
| Dist VI - Training & Travel | 3,561 | 15,650 | 15,650 | 5,748 | 9,902 | 15,650 | 0.00% | 15,650 | 0.00% |
| TOTAL OTHER CHARGES | 3,561 | 15,650 | 15,650 | 5,748 | 9,902 | 15,650 | | 15,650 | |
| TOTAL EXPENDITURES | 23,720 | 81,270 | 81,270 | 16,662 | 46,128 | 62,790 | | 62,543 | |

COUNCIL - DISTRICT VII

ACCOUNT NUMBER: 001-400117

| Description | 2019 | 2020 | | | | | 2021 | | |
|---|-------------------|-----------------|---------------------|---------------------------------------|------------------------------|-------------------------------------|---|-----------------|---------------------------------------|
| | Prior Year Actual | Original Budget | Last Adopted Budget | Actual Year-to-Date (as of June 30th) | Estimated Remaining for Year | Projected Actual Result at Year End | % Change Last Adopted vs Projected Actual | Proposed Budget | % Change Projected Actual vs Proposed |
| EXPENDITURES: | | | | | | | | | |
| PERSONAL SERVICES: | | | | | | | | | |
| Dist VII - Salary | 11,694 | 12,755 | 12,755 | 5,789 | 7,066 | 12,855 | 0.78% | 12,755 | -0.78% |
| Dist VII - FICA | 828 | 800 | 800 | 414 | 516 | 930 | 16.25% | 800 | -13.98% |
| Dist VII - Life/Health Insurance | 6,241 | 7,100 | 7,100 | 2,750 | 2,200 | 4,950 | -30.28% | - | -100.00% |
| Dist VII - Medicare | 194 | 185 | 185 | 97 | 123 | 220 | 18.92% | 185 | -15.91% |
| Dist VII - OPEB Contribution | 409 | 450 | 450 | 203 | 247 | 450 | 0.00% | 450 | 0.00% |
| Dist VII - Miscellaneous | - | 90 | 90 | - | 90 | 90 | 0.00% | 90 | 0.00% |
| TOTAL PERSONAL SERVICES | 19,366 | 21,380 | 21,380 | 9,253 | 10,242 | 19,495 | | 14,280 | |
| OPERATING SERVICES: | | | | | | | | | |
| Dist VII - Ads, Dues & Subscriptions | (360) | 400 | 400 | 549 | (149) | 400 | 0.00% | 400 | 0.00% |
| Dist VII - Printing | - | 3,150 | 3,150 | 55 | 3,095 | 3,150 | 0.00% | 3,150 | 0.00% |
| Dist VII - Postage | - | 5,700 | 5,700 | - | 500 | 500 | -91.23% | 500 | 0.00% |
| Dist VII - Telephone | 1,848 | 3,800 | 3,800 | 873 | 2,927 | 3,800 | 0.00% | 3,800 | 0.00% |
| Dist VII - Rentals | - | 700 | 700 | - | - | - | -100.00% | - | 0.00% |
| Dist VII - Maint. of Property & Equip. | - | 800 | 800 | - | 800 | 800 | 0.00% | 800 | 0.00% |
| Dist VII - Contractual Services | 1,980 | 3,300 | 3,300 | 910 | 2,390 | 3,300 | 0.00% | 3,300 | 0.00% |
| Dist VII - Professional Services | - | 2,000 | 2,000 | - | 2,000 | 2,000 | 0.00% | 2,000 | 0.00% |
| Dist VII - Employee Liability | 58 | 65 | 65 | 57 | - | 57 | -12.31% | 63 | 10.53% |
| Dist VII - General Liability | 329 | 365 | 365 | 398 | - | 398 | 9.04% | 438 | 10.05% |
| TOTAL OPERATING SERVICES | 3,855 | 20,280 | 20,280 | 2,842 | 11,563 | 14,405 | | 14,451 | |
| MATERIALS & SUPPLIES: | | | | | | | | | |
| Dist VII - Office & Communications Equip. | 1,151 | 9,500 | 9,500 | - | 8,000 | 8,000 | -15.79% | 8,000 | 0.00% |
| Dist VII - Office Supplies | - | 2,000 | 2,000 | 151 | 1,674 | 1,825 | -8.75% | 1,825 | 0.00% |
| Dist VII - Food & Clothing | - | 700 | 700 | 62 | 638 | 700 | 0.00% | 700 | 0.00% |
| TOTAL MATERIALS & SUPPLIES | 1,151 | 12,200 | 12,200 | 213 | 10,312 | 10,525 | | 10,525 | |
| OTHER CHARGES: | | | | | | | | | |
| Dist VII - Training & Travel | 9,616 | 15,650 | 15,650 | 5,953 | 9,697 | 15,650 | 0.00% | 12,950 | -17.25% |
| TOTAL OTHER CHARGES | 9,616 | 15,650 | 15,650 | 5,953 | 9,697 | 15,650 | | 12,950 | |
| TOTAL EXPENDITURES | 33,988 | 69,510 | 69,510 | 18,261 | 41,814 | 60,075 | | 52,206 | |

COUNCIL - DIVISION A

ACCOUNT NUMBER: 001-400118

| Description | 2019 | 2020 | | | | | 2021 | | |
|--|----------------------|--------------------|------------------------|---|------------------------------------|---|---|--------------------|---|
| | Prior Year Actual | Original Budget | Last Adopted Budget | Actual Year-to-Date (as of June 30th) | Estimated Remaining for Year | Projected Actual Result at Year End | % Change Last Adopted vs Projected Actual | Proposed Budget | % Change Projected Actual vs Proposed |
| EXPENDITURES: | | | | | | | | | |
| PERSONAL SERVICES: | | | | | | | | | |
| Div A - Salary | 15,592 | 17,010 | 17,010 | 7,719 | 9,431 | 17,150 | 0.82% | 17,010 | -0.82% |
| Div A - Life/Health Insurance | 16,585 | 18,850 | 18,850 | 8,851 | 9,349 | 18,200 | -3.45% | 20,000 | 9.89% |
| Div A - Medicare | 224 | 250 | 250 | 120 | 145 | 265 | 6.00% | 250 | -5.66% |
| Div A - Deferred Compensation | 1,117 | 2,100 | 2,100 | 551 | 699 | 1,250 | -40.48% | 350 | -72.00% |
| Div A - OPEB Contribution | 546 | 600 | 600 | 270 | 350 | 620 | 3.33% | 600 | -3.23% |
| Div A - Miscellaneous | - | 90 | 90 | - | 90 | 90 | 0.00% | 90 | 0.00% |
| TOTAL PERSONAL SERVICES | 34,064 | 38,900 | 38,900 | 17,511 | 20,064 | 37,575 | | 38,300 | |
| OPERATING SERVICES: | | | | | | | | | |
| Div A - Ads, Dues & Subscriptions | 125 | 400 | 400 | - | 400 | 400 | 0.00% | 400 | 0.00% |
| Div A - Printing | - | 3,150 | 3,150 | 55 | 3,095 | 3,150 | 0.00% | 3,150 | 0.00% |
| Div A - Postage | - | 5,700 | 5,700 | - | 5,700 | 5,700 | 0.00% | 5,700 | 0.00% |
| Div A - Telephone | 1,848 | 3,800 | 3,800 | 285 | 3,515 | 3,800 | 0.00% | 3,800 | 0.00% |
| Div A - Rentals | - | 700 | 700 | - | 700 | 700 | 0.00% | 700 | 0.00% |
| Div A - Maint. of Property & Equip. | - | 800 | 800 | - | 800 | 800 | 0.00% | 800 | 0.00% |
| Div A - Contractual Services | 2,176 | 3,300 | 3,300 | 1,339 | 1,961 | 3,300 | 0.00% | 3,300 | 0.00% |
| Div A - Professional Services | - | 2,000 | 2,000 | - | 2,000 | 2,000 | 0.00% | 2,000 | 0.00% |
| Div A - Employee Liability | 57 | 65 | 65 | 67 | - | 67 | 3.08% | 74 | 10.45% |
| Div A - General Liability | 324 | 360 | 360 | 470 | - | 470 | 30.56% | 517 | 10.00% |
| TOTAL OPERATING SERVICES | 4,530 | 20,275 | 20,275 | 2,216 | 18,171 | 20,387 | | 20,441 | |
| MATERIALS & SUPPLIES: | | | | | | | | | |
| Div A - Office & Communications Equip. | 1,891 | 9,500 | 9,500 | - | 9,500 | 9,500 | 0.00% | 9,500 | 0.00% |
| Div A - Office Supplies | 279 | 2,000 | 2,000 | 227 | 1,773 | 2,000 | 0.00% | 2,000 | 0.00% |
| Div A - Food & Clothing | 130 | 700 | 700 | 137 | 563 | 700 | 0.00% | 700 | 0.00% |
| TOTAL MATERIALS & SUPPLIES | 2,300 | 12,200 | 12,200 | 364 | 11,836 | 12,200 | | 12,200 | |
| OTHER CHARGES: | | | | | | | | | |
| Div A - Training & Travel | 7,886 | 15,650 | 15,650 | 4,660 | 10,990 | 15,650 | 0.00% | 15,650 | 0.00% |
| TOTAL OTHER CHARGES | 7,886 | 15,650 | 15,650 | 4,660 | 10,990 | 15,650 | | 15,650 | |
| TOTAL EXPENDITURES | 48,780 | 87,025 | 87,025 | 24,751 | 61,061 | 85,812 | | 86,591 | |

COUNCIL - DIVISION B

ACCOUNT NUMBER: 001-400119

| Description | 2019 | 2020 | | | | | 2021 | | |
|--|-------------------|-----------------|---------------------|---------------------------------------|------------------------------|-------------------------------------|---|-----------------|---------------------------------------|
| | Prior Year Actual | Original Budget | Last Adopted Budget | Actual Year-to-Date (as of June 30th) | Estimated Remaining for Year | Projected Actual Result at Year End | % Change Last Adopted vs Projected Actual | Proposed Budget | % Change Projected Actual vs Proposed |
| EXPENDITURES: | | | | | | | | | |
| PERSONAL SERVICES: | | | | | | | | | |
| Div B - Salary | 15,599 | 17,010 | 17,010 | 7,712 | 9,438 | 17,150 | 0.82% | 17,010 | -0.82% |
| Div B - FICA | 1,058 | 1,100 | 1,100 | 39 | 1 | 40 | -96.36% | 1,100 | 2650.00% |
| Div B - Life/Health Insurance | 6,287 | 18,850 | 18,850 | 2,794 | 3,506 | 6,300 | -66.58% | 7,600 | 20.63% |
| Div B - Medicare | 248 | 250 | 250 | 155 | 195 | 350 | 40.00% | 250 | -28.57% |
| Div B - Deferred Compensation | - | - | - | 2,271 | 1,729 | 4,000 | 100.00% | 1,600 | -60.00% |
| Div B - Dental Insurance | 120 | 120 | 120 | 50 | 60 | 110 | -8.33% | 120 | 9.09% |
| Div B - OPEB Contribution | 546 | 600 | 600 | 270 | 350 | 620 | 3.33% | 600 | -3.23% |
| Div B - Miscellaneous | - | 90 | 90 | - | 90 | 90 | 0.00% | 90 | 0.00% |
| TOTAL PERSONAL SERVICES | 23,858 | 38,020 | 38,020 | 13,291 | 15,369 | 28,660 | | 28,370 | |
| OPERATING SERVICES: | | | | | | | | | |
| Div B - Ads, Dues & Subscriptions | 35 | 400 | 400 | 95 | 305 | 400 | 0.00% | 400 | 0.00% |
| Div B - Printing | - | 3,150 | 3,150 | 55 | 3,095 | 3,150 | 0.00% | 3,150 | 0.00% |
| Div B - Postage | 122 | 5,700 | 5,700 | 11 | 5,689 | 5,700 | 0.00% | 5,700 | 0.00% |
| Div B - Telephone | 2,517 | 3,800 | 3,800 | 805 | 2,995 | 3,800 | 0.00% | 3,800 | 0.00% |
| Div B - Rentals | - | 700 | 700 | - | 700 | 700 | 0.00% | 700 | 0.00% |
| Div B - Maint. of Property & Equip. | - | 800 | 800 | - | 800 | 800 | 0.00% | 800 | 0.00% |
| Div B - Contractual Services | 1,020 | 3,300 | 3,300 | 699 | 2,601 | 3,300 | 0.00% | 3,300 | 0.00% |
| Div B - Professional Services | 350 | 2,000 | 2,000 | - | 2,000 | 2,000 | 0.00% | 2,000 | 0.00% |
| Div B - Employee Liability | 66 | 75 | 75 | 69 | - | 69 | -8.00% | 76 | 10.14% |
| Div B - General Liability | 374 | 415 | 415 | 483 | - | 483 | 16.39% | 531 | 9.94% |
| TOTAL OPERATING SERVICES | 4,484 | 20,340 | 20,340 | 2,217 | 18,185 | 20,402 | | 20,457 | |
| MATERIALS & SUPPLIES: | | | | | | | | | |
| Div B - Office & Communications Equip. | 2,505 | 9,500 | 9,500 | - | 7,000 | 7,000 | -26.32% | 7,000 | 0.00% |
| Div B - Office Supplies | 614 | 2,000 | 2,000 | 64 | 1,936 | 2,000 | 0.00% | 2,000 | 0.00% |
| Div B - Food & Clothing | - | 700 | 700 | 73 | 627 | 700 | 0.00% | 700 | 0.00% |
| TOTAL MATERIALS & SUPPLIES | 3,119 | 12,200 | 12,200 | 137 | 9,563 | 9,700 | | 9,700 | |
| OTHER CHARGES: | | | | | | | | | |
| Div B - Training & Travel | 5,151 | 15,650 | 15,650 | 6,595 | 9,055 | 15,650 | 0.00% | 15,650 | 0.00% |
| TOTAL OTHER CHARGES | 5,151 | 15,650 | 15,650 | 6,595 | 9,055 | 15,650 | | 15,650 | |
| TOTAL EXPENDITURES | 36,612 | 86,210 | 86,210 | 22,240 | 52,172 | 74,412 | | 74,177 | |

ORDINANCE & PROCEEDINGS

ACCOUNT NUMBER: 001-400130

| Description | <u>2019</u> | <u>2020</u> | | | | | <u>2021</u> | | |
|--------------------------------------|----------------------|--------------------|------------------------|---|------------------------------------|---|---|--------------------|---|
| | Prior Year Actual | Original Budget | Last Adopted Budget | Actual Year-to-Date (as of June 30th) | Estimated Remaining for Year | Projected Actual Result at Year End | % Change Last Adopted vs Projected Actual | Proposed Budget | % Change Projected Actual vs Proposed |
| EXPENDITURES: | | | | | | | | | |
| OPERATING SERVICES: | | | | | | | | | |
| Ord/Proc - Ads, Dues & Subscriptions | 30,771 | 36,000 | 36,000 | 6,395 | 19,708 | 26,103 | -27.49% | 31,200 | 19.53% |
| TOTAL OPERATING SERVICES | 30,771 | 36,000 | 36,000 | 6,395 | 19,708 | 26,103 | | 31,200 | |
| TOTAL EXPENDITURES | 30,771 | 36,000 | 36,000 | 6,395 | 19,708 | 26,103 | | 31,200 | |

PUBLIC INFORMATION

ACCOUNT NUMBER: 001-400140

| Description | 2019 | 2020 | | | | | 2021 | | |
|---|----------------------|--------------------|------------------------|---|------------------------------------|---|---|--------------------|---|
| | Prior Year Actual | Original Budget | Last Adopted Budget | Actual Year-to-Date (as of June 30th) | Estimated Remaining for Year | Projected Actual Result at Year End | % Change Last Adopted vs Projected Actual | Proposed Budget | % Change Projected Actual vs Proposed |
| EXPENDITURES: | | | | | | | | | |
| PERSONAL SERVICES: | | | | | | | | | |
| Public Info - Salaries | 155,793 | 233,500 | 233,500 | 102,510 | 127,990 | 230,500 | -1.28% | 238,000 | 3.25% |
| Public Info - FICA | 923 | 1,450 | 1,450 | 59 | 1 | 60 | -95.86% | - | -100.00% |
| Public Info - Retirement | 16,251 | 26,500 | 26,500 | 12,440 | 15,660 | 28,100 | 6.04% | 29,500 | 4.98% |
| Public Info - Health/Life Insurance | 34,399 | 64,000 | 64,000 | 28,480 | 31,520 | 60,000 | -6.25% | 67,500 | 12.50% |
| Public Info - Workers Comp. | 720 | 1,100 | 1,100 | 513 | 687 | 1,200 | 9.09% | 1,200 | 0.00% |
| Public Info - Unemployment Comp. | 16 | 35 | 35 | 10 | 15 | 25 | -28.57% | 25 | 0.00% |
| Public Info - Medicare | 2,182 | 3,400 | 3,400 | 1,451 | 1,849 | 3,300 | -2.94% | 3,500 | 6.06% |
| Public Info - Disability | 437 | 700 | 700 | 354 | 386 | 740 | 5.71% | 800 | 8.11% |
| Public Info - Deferred Compensation | 126 | 130 | 130 | 95 | 120 | 215 | 65.38% | 250 | 16.28% |
| Public Info - Dental Insurance | 240 | 360 | 360 | 170 | 200 | 370 | 2.78% | 480 | 29.73% |
| Public Info - OPEB Contribution | 4,932 | 7,400 | 7,400 | 3,554 | 4,496 | 8,050 | 8.78% | 8,500 | 5.59% |
| Public Info - Miscellaneous | 315 | 240 | 240 | - | 240 | 240 | 0.00% | 360 | 50.00% |
| TOTAL PERSONAL SERVICES | 216,334 | 338,815 | 338,815 | 149,636 | 183,164 | 332,800 | | 350,115 | |
| OPERATING SERVICES: | | | | | | | | | |
| Public Info - Ads, Dues & Subscriptions | 2,308 | 24,680 | 24,680 | 3,369 | 21,311 | 24,680 | 0.00% | 17,400 | -29.50% |
| Public Info - Printing | 11,434 | 54,250 | 54,250 | 2,320 | 48,840 | 51,160 | -5.70% | 32,820 | -35.85% |
| Public Info - Postage | 5,166 | 29,000 | 29,000 | - | 29,000 | 29,000 | 0.00% | 29,000 | 0.00% |
| Public Info - Telephone | 1,980 | 3,000 | 3,000 | 1,720 | 780 | 2,500 | -16.67% | 4,800 | 92.00% |
| Public Info - Rentals | 1,205 | 6,000 | 6,000 | - | 6,000 | 6,000 | 0.00% | 14,840 | 147.33% |
| Public Info - Maint. of Prop. & Equip. | 95 | 30,200 | 30,200 | - | 25,000 | 25,000 | -17.22% | 15,000 | -40.00% |
| Public Info - Contractual Services | 17,998 | 22,000 | 22,000 | 11,540 | 5,460 | 17,000 | -22.73% | 5,000 | -70.59% |
| Public Info - Professional Services | 39,091 | 26,000 | 26,000 | 14,300 | 3,200 | 17,500 | -32.69% | 38,700 | 121.14% |
| Public Info - Automobile Insurance | 945 | 1,040 | 1,040 | 1,004 | - | 1,004 | -3.46% | 1,105 | 10.06% |
| Public Info - Employee Liability | 398 | 440 | 440 | 449 | - | 449 | 2.05% | 494 | 10.02% |
| Public Info - General Liability | 2,267 | 2,495 | 2,495 | 3,146 | - | 3,146 | 26.09% | 3,461 | 10.01% |
| TOTAL OPERATING SERVICES | 82,887 | 199,105 | 199,105 | 37,848 | 139,591 | 177,439 | | 162,620 | |
| MATERIALS & SUPPLIES: | | | | | | | | | |
| Public Info - Office & Comm. Equipment | 10,170 | 17,000 | 17,000 | 6,068 | 10,932 | 17,000 | 0.00% | 14,500 | -14.71% |
| Public Info - Office Supplies | 785 | 2,500 | 2,500 | - | 2,500 | 2,500 | 0.00% | 2,300 | -8.00% |
| Public Info - Food & Clothing | 817 | 1,200 | 1,200 | 900 | 300 | 1,200 | 0.00% | 4,100 | 241.67% |
| Public Info - Maint of Bldgs & Grounds | - | 500 | 500 | - | 500 | 500 | 0.00% | 500 | 0.00% |
| Public Info - Vehicle Supplies | 62 | 700 | 700 | 183 | 517 | 700 | 0.00% | 700 | 0.00% |
| Public Info - Miscellaneous | - | - | - | 625 | 75 | 700 | 100.00% | 700 | 0.00% |
| TOTAL MATERIALS & SUPPLIES | 11,834 | 21,900 | 21,900 | 7,776 | 14,824 | 22,600 | | 22,800 | |

CONTINUED

PUBLIC INFORMATION

ACCOUNT NUMBER: 001-400140

| Description | <u>2019</u> | <u>2020</u> | | | | | <u>2021</u> | | |
|---------------------------------------|----------------------|--------------------|------------------------|---|------------------------------------|---|---|--------------------|---|
| | Prior Year Actual | Original Budget | Last Adopted Budget | Actual Year-to-Date (as of June 30th) | Estimated Remaining for Year | Projected Actual Result at Year End | % Change Last Adopted vs Projected Actual | Proposed Budget | % Change Projected Actual vs Proposed |
| EXPENDITURES (CONT.) | | | | | | | | | |
| OTHER CHARGES: | | | | | | | | | |
| Public Info - Training & Travel | 3,084 | 16,000 | 16,000 | 2,861 | 13,139 | 16,000 | 0.00% | 21,000 | 31.25% |
| TOTAL OTHER CHARGES | 3,084 | 16,000 | 16,000 | 2,861 | 13,139 | 16,000 | | 21,000 | |
| CAPITAL OUTLAY: | | | | | | | | | |
| Public Info - Acquisition of Vehicles | 22,107 | - | - | - | - | - | 0.00% | - | 0.00% |
| Public Info - Office Equipment | 16,147 | - | - | - | - | - | 0.00% | - | 0.00% |
| TOTAL CAPITAL OUTLAY | 38,254 | - | - | - | - | - | | - | |
| TOTAL EXPENDITURES | 352,393 | 575,820 | 575,820 | 198,121 | 350,718 | 548,839 | | 556,535 | |

POLICE JURY ASSOCIATION

ACCOUNT NUMBER: 001-400150

| Description | <u>2019</u> | <u>2020</u> | | | | | <u>2021</u> | | |
|---|----------------------|----------------------|------------------------|---|------------------------------------|---|---|----------------------|---|
| | Prior Year Actual | Original Budget | Last Adopted Budget | Actual Year-to-Date (as of June 30th) | Estimated Remaining for Year | Projected Actual Result at Year End | % Change Last Adopted vs Projected Actual | Proposed Budget | % Change Projected Actual vs Proposed |
| EXPENDITURES: | | | | | | | | | |
| OPERATING SERVICES: | | | | | | | | | |
| Police Jury - Ads, Dues & Subscriptions | 52,186 | 54,000 | 54,000 | 32,093 | 20,907 | 53,000 | -1.85% | 53,000 | 0.00% |
| TOTAL OPERATING SERVICES | 52,186 | 54,000 | 54,000 | 32,093 | 20,907 | 53,000 | | 53,000 | |
| TOTAL EXPENDITURES | <u>52,186</u> | <u>54,000</u> | <u>54,000</u> | <u>32,093</u> | <u>20,907</u> | <u>53,000</u> | | <u>53,000</u> | |

DISTRICT COURT

ACCOUNT NUMBER: 001-400205

| Description | 2019 | 2020 | | | | | 2021 | | |
|---|----------------------|--------------------|------------------------|---|------------------------------------|---|---|--------------------|---|
| | Prior Year Actual | Original Budget | Last Adopted Budget | Actual Year-to-Date (as of June 30th) | Estimated Remaining for Year | Projected Actual Result at Year End | % Change Last Adopted vs Projected Actual | Proposed Budget | % Change Projected Actual vs Proposed |
| EXPENDITURES: | | | | | | | | | |
| PERSONAL SERVICES: | | | | | | | | | |
| Dist Crt - Non-PR Salaries/Benefits | 361,720 | 352,800 | 352,800 | 165,512 | 175,988 | 341,500 | -3.20% | 351,745 | 3.00% |
| TOTAL PERSONAL SERVICES | 361,720 | 352,800 | 352,800 | 165,512 | 175,988 | 341,500 | | 351,745 | |
| OPERATING SERVICES: | | | | | | | | | |
| Dist Crt - Ads, Dues & Subscriptions | 12,415 | 13,000 | 13,000 | 4,478 | 8,522 | 13,000 | 0.00% | 13,000 | 0.00% |
| Dist Crt - Printing | 1,416 | 1,500 | 1,500 | 250 | 1,250 | 1,500 | 0.00% | 1,500 | 0.00% |
| Dist Crt - Telephone | 340 | 1,200 | 1,200 | 296 | 904 | 1,200 | 71.43% | 1,200 | 0.00% |
| Dist Crt - Rentals | - | 700 | 700 | - | 700 | 700 | 0.00% | 10,000 | 1328.57% |
| Dist Crt - Maint. of Property & Equip. | 750 | 2,000 | 2,000 | - | 2,000 | 2,000 | 0.00% | 2,000 | 0.00% |
| Dist Crt - Contractual Services | 25,802 | 40,000 | 40,000 | 13,887 | 26,113 | 40,000 | 0.00% | 40,000 | 0.00% |
| Dist Crt - Professional Services | 111,862 | 100,000 | 100,000 | 30,332 | 49,668 | 80,000 | -20.00% | 80,000 | 0.00% |
| Dist Crt - Employee Liability | 6,233 | 6,860 | 6,860 | 510 | 5,490 | 6,000 | -12.54% | 6,860 | 14.33% |
| Dist Crt - General Liability | 2,731 | 3,010 | 3,010 | 3,565 | - | 3,565 | 18.44% | 3,922 | 10.01% |
| TOTAL OPERATING SERVICES | 161,549 | 168,270 | 168,270 | 53,318 | 94,647 | 147,965 | | 158,482 | |
| MATERIALS & SUPPLIES: | | | | | | | | | |
| Dist Crt - Office & Communications Equip. | 7,706 | 2,500 | 2,500 | 2,949 | 551 | 3,500 | 40.00% | 2,500 | -28.57% |
| Dist Crt - Office Supplies | 4,050 | 1,000 | 1,000 | 1,392 | 108 | 1,500 | 50.00% | 2,000 | 33.33% |
| Dist Crt - Food & Clothing | 5,782 | 2,500 | 2,500 | 422 | 1,078 | 1,500 | -40.00% | 1,500 | 0.00% |
| Dist Crt - Maint of Building & Grounds | 515 | - | - | 62 | 438 | 500 | 100.00% | - | -100.00% |
| TOTAL MATERIALS & SUPPLIES | 18,053 | 6,000 | 6,000 | 4,825 | 2,175 | 7,000 | | 6,000 | |
| OTHER CHARGES: | | | | | | | | | |
| Dist Crt - Training & Travel | 6,288 | 15,000 | 15,000 | 1,051 | 8,949 | 10,000 | -33.33% | 15,000 | 50.00% |
| Dist Crt - Juror/Witness Fees | 23,515 | 36,000 | 36,000 | 3,560 | 21,440 | 25,000 | -30.56% | 36,000 | 44.00% |
| Dist Crt - Official Fees | 50,870 | 30,000 | 30,000 | 18,320 | 21,680 | 40,000 | 33.33% | 30,000 | -25.00% |
| TOTAL OTHER CHARGES | 80,673 | 81,000 | 81,000 | 22,931 | 52,069 | 75,000 | | 81,000 | |
| INTERGOVERNMENTAL: | | | | | | | | | |
| Dist Crt - Court Attendance | 11,760 | 12,000 | 12,000 | - | 12,000 | 12,000 | 0.00% | 12,000 | 0.00% |
| TOTAL INTERGOVERNMENTAL | 11,760 | 12,000 | 12,000 | - | 12,000 | 12,000 | | 12,000 | |
| TOTAL EXPENDITURES | 633,755 | 620,070 | 620,070 | 246,586 | 336,879 | 583,465 | | 609,227 | |

DISTRICT COURT - DIVISION C

ACCOUNT NUMBER: 001-400206

| Description | 2019 | 2020 | | | | | 2021 | | |
|--|----------------------|--------------------|------------------------|---|------------------------------------|---|---|--------------------|---|
| | Prior Year Actual | Original Budget | Last Adopted Budget | Actual Year-to-Date (as of June 30th) | Estimated Remaining for Year | Projected Actual Result at Year End | % Change Last Adopted vs Projected Actual | Proposed Budget | % Change Projected Actual vs Proposed |
| EXPENDITURES: | | | | | | | | | |
| PERSONAL SERVICES: | | | | | | | | | |
| D/C - Div C - Salaries | 40,738 | 70,000 | 70,000 | 36,461 | 32,739 | 69,200 | -1.14% | 59,700 | -13.73% |
| D/C - Div C - Non-PR Salaries/Benefits | 120,289 | 165,000 | 165,000 | 79,708 | 80,292 | 160,000 | -3.03% | 165,000 | 3.13% |
| D/C - Div C - Retirement | 4,289 | 8,800 | 8,800 | 3,849 | 4,051 | 7,900 | -10.23% | 7,350 | -6.96% |
| D/C - Div C - Health/Life Insurance | 9,959 | 23,100 | 23,100 | 10,649 | 5,851 | 16,500 | -28.57% | 12,100 | -26.67% |
| D/C - Div C - Workmens Comp. | 149 | 205 | 205 | 113 | 102 | 215 | 4.88% | 185 | -13.95% |
| D/C - Div C - Unemployment | 4 | 10 | 10 | 4 | 6 | 10 | 0.00% | 10 | 0.00% |
| D/C - Div C - Medicare | 559 | 1,050 | 1,050 | 504 | 471 | 975 | -7.14% | 865 | -11.28% |
| D/C - Div C - Dental Insurance | 72 | 150 | 150 | 72 | 38 | 110 | -26.67% | 75 | -31.82% |
| D/C - Div C - OPEB Contribution | 1,426 | 2,450 | 2,450 | 1,276 | 1,174 | 2,450 | 0.00% | 2,100 | -14.29% |
| TOTAL PERSONAL SERVICES | 177,485 | 270,765 | 270,765 | 132,636 | 124,724 | 257,360 | | 247,385 | |
| OPERATING SERVICES: | | | | | | | | | |
| D/C - Div C - Ads, Dues & Subsc. | - | 2,000 | 2,000 | - | - | - | -100.00% | 1,000 | 100.00% |
| D/C - Div C - Printing | 774 | 1,000 | 1,000 | 244 | 256 | 500 | -50.00% | 1,000 | 100.00% |
| D/C - Div C - Telephone | 2,387 | 6,033 | 6,033 | - | 2,500 | 2,500 | -58.56% | 5,000 | 100.00% |
| D/C - Div C - Rentals | 1,476 | 2,070 | 2,070 | 630 | 370 | 1,000 | -51.69% | 2,000 | 100.00% |
| D/C - Div C - Maint. of Prop. & Equip. | 630 | 2,000 | 2,000 | - | 500 | 500 | -75.00% | 2,000 | 300.00% |
| D/C - Div C - Contractual Services | 3,575 | 2,000 | 2,000 | 2,680 | 1,320 | 4,000 | 100.00% | 2,000 | -50.00% |
| D/C - Div C - Professional Services | 14,600 | - | - | - | 10,000 | 10,000 | 100.00% | 5,000 | -50.00% |
| D/C - Div C - Employee Liability | 301 | 455 | 455 | 261 | - | 261 | -42.64% | 287 | 9.96% |
| D/C - Div C - General Liability | 1,718 | 2,110 | 2,110 | 1,824 | - | 1,824 | -13.55% | 2,007 | 10.03% |
| TOTAL OPERATING SERVICES | 25,461 | 17,668 | 17,668 | 5,639 | 14,946 | 20,585 | | 20,294 | |
| MATERIALS & SUPPLIES: | | | | | | | | | |
| D/C - Div C - Office & Comm. Equipment | 19,433 | 5,000 | 5,000 | 4,360 | 640 | 5,000 | 0.00% | 8,000 | 60.00% |
| D/C - Div C - Office Supplies | 6,485 | 3,500 | 3,500 | 2,517 | 983 | 3,500 | 0.00% | 3,500 | 0.00% |
| TOTAL MATERIALS & SUPPLIES | 25,918 | 8,500 | 8,500 | 6,877 | 1,623 | 8,500 | | 11,500 | |
| OTHER CHARGES: | | | | | | | | | |
| D/C - Div C - Training & Travel | 2,189 | 5,000 | 5,000 | - | 2,000 | 2,000 | -60.00% | 5,000 | 150.00% |
| TOTAL OTHER CHARGES | 2,189 | 5,000 | 5,000 | - | 2,000 | 2,000 | | 5,000 | |
| TOTAL EXPENDITURES | 231,053 | 301,933 | 301,933 | 145,152 | 143,293 | 288,445 | | 284,179 | |

DISTRICT COURT - DIVISION D

ACCOUNT NUMBER: 001-400207

| Description | 2019 | 2020 | | | | | 2021 | | |
|---|----------------------|--------------------|------------------------|---|------------------------------------|---|---|--------------------|---|
| | Prior Year Actual | Original Budget | Last Adopted Budget | Actual Year-to-Date (as of June 30th) | Estimated Remaining for Year | Projected Actual Result at Year End | % Change Last Adopted vs Projected Actual | Proposed Budget | % Change Projected Actual vs Proposed |
| EXPENDITURES: | | | | | | | | | |
| PERSONAL SERVICES: | | | | | | | | | |
| D/C - Div D - Salaries | 72,352 | 70,000 | 70,000 | 31,707 | 38,793 | 70,500 | 0.71% | 70,700 | 0.28% |
| D/C - Div D - Non-PR Salaries/Benefits | 101,894 | 107,500 | 107,500 | 47,823 | 61,177 | 109,000 | 1.40% | 113,000 | 3.67% |
| D/C - Div D - Retirement | 7,925 | 8,800 | 8,800 | 3,884 | 4,816 | 8,700 | -1.14% | 8,700 | 0.00% |
| D/C - Div D - Health/Life Insurance | 6,671 | 8,800 | 8,800 | 7,347 | 7,753 | 15,100 | 71.59% | 16,600 | 9.93% |
| D/C - Div D - Workmens Comp. | 265 | 205 | 205 | 98 | 122 | 220 | 7.32% | 220 | 0.00% |
| D/C - Div D - Unemployment | 7 | 10 | 10 | 3 | 7 | 10 | 0.00% | 10 | 0.00% |
| D/C - Div D - Medicare | 1,024 | 1,050 | 1,050 | 441 | 559 | 1,000 | -4.76% | 1,050 | 5.00% |
| D/C - Div D - Dental Insurance | 78 | 75 | 75 | 72 | 73 | 145 | 93.33% | 145 | 0.00% |
| D/C - Div D - OPEB Contribution | 2,532 | 2,450 | 2,450 | 1,110 | 1,390 | 2,500 | 2.04% | 2,500 | 0.00% |
| TOTAL PERSONAL SERVICES | 192,748 | 198,890 | 198,890 | 92,485 | 114,690 | 207,175 | | 212,925 | |
| OPERATING SERVICES: | | | | | | | | | |
| D/C - Div D - Ads, Dues & Subscriptions | 1,095 | 9,000 | 9,000 | 974 | 8,026 | 9,000 | 0.00% | 9,000 | 0.00% |
| D/C - Div D - Printing | 62 | 750 | 750 | 134 | 616 | 750 | 0.00% | 750 | 0.00% |
| D/C - Div D - Telephone | 5,181 | 7,000 | 7,000 | 982 | 6,018 | 7,000 | 0.00% | 7,000 | 0.00% |
| D/C - Div D - Rentals | 1,020 | 1,400 | 1,400 | 595 | 805 | 1,400 | 0.00% | 1,400 | 0.00% |
| D/C - Div D - Maint. of Prop. & Equip. | 25 | 500 | 500 | - | 500 | 500 | 0.00% | 500 | 0.00% |
| D/C - Div D - Contractual Services | 2,486 | 33,000 | 33,000 | 1,536 | 31,464 | 33,000 | 0.00% | 33,000 | 0.00% |
| D/C - Div D - Professional Services | 33,834 | 48,220 | 48,220 | 4,573 | 43,647 | 48,220 | 0.00% | 48,220 | 0.00% |
| D/C - Div D - Employee Liability | 323 | 360 | 360 | 282 | - | 282 | -21.67% | 310 | 9.93% |
| D/C - Div D - General Liability | 1,850 | 2,035 | 2,035 | 1,967 | - | 1,967 | -3.34% | 2,164 | 10.02% |
| TOTAL OPERATING SERVICES | 45,876 | 102,265 | 102,265 | 11,043 | 91,076 | 102,119 | | 102,344 | |
| MATERIALS & SUPPLIES: | | | | | | | | | |
| D/C - Div D - Office & Comm. Equipment | 3,388 | 5,000 | 5,000 | 1,679 | 3,321 | 5,000 | 0.00% | 5,000 | 0.00% |
| D/C - Div D - Office Supplies | 6,920 | 3,300 | 3,300 | 2,891 | 409 | 3,300 | 0.00% | 3,300 | 0.00% |
| D/C - Div D - Food & Clothing | 134 | 1,000 | 1,000 | - | 1,000 | 1,000 | 0.00% | 1,000 | 0.00% |
| D/C - Div D - Maint of Bldg & Grds | 366 | - | - | 67 | (67) | - | 0.00% | - | 0.00% |
| TOTAL MATERIALS & SUPPLIES | 10,808 | 9,300 | 9,300 | 4,637 | 4,663 | 9,300 | | 9,300 | |
| OTHER CHARGES: | | | | | | | | | |
| D/C - Div D - Training & Travel | 547 | 5,000 | 5,000 | 718 | 4,282 | 5,000 | 0.00% | 5,000 | 0.00% |
| TOTAL OTHER CHARGES | 547 | 5,000 | 5,000 | 718 | 4,282 | 5,000 | | 5,000 | |

CONTINUED

DISTRICT COURT - DIVISION D

ACCOUNT NUMBER: 001-400207

| Description | 2019 | 2020 | | | | | 2021 | | |
|--------------------------------|-------------------|-----------------|---------------------|---------------------------------------|------------------------------|-------------------------------------|---|-----------------|---------------------------------------|
| | Prior Year Actual | Original Budget | Last Adopted Budget | Actual Year-to-Date (as of June 30th) | Estimated Remaining for Year | Projected Actual Result at Year End | % Change Last Adopted vs Projected Actual | Proposed Budget | % Change Projected Actual vs Proposed |
| EXPENDITURES (CONT.) | | | | | | | | | |
| CAPITAL OUTLAY: | | | | | | | | | |
| D/C - Div D - Office Equipment | 5,274 | - | - | 5,064 | - | 5,064 | 100.00% | - | -100.00% |
| TOTAL CAPITAL OUTLAY | 5,274 | - | - | 5,064 | - | 5,064 | | - | |
| INTERGOVERNMENTAL: | | | | | | | | | |
| D/C - Div D - Grants | 10,000 | 10,000 | 10,000 | 3,333 | 6,667 | 10,000 | 0.00% | 10,000 | 0.00% |
| TOTAL INTERGOVERNMENTAL | 10,000 | 10,000 | 10,000 | 3,333 | 6,667 | 10,000 | | 10,000 | |
| TOTAL EXPENDITURES | 265,253 | 325,455 | 325,455 | 117,280 | 221,378 | 338,658 | | 339,569 | |

DISTRICT COURT - DIVISION E
ACCOUNT NUMBER: 001-400208

| Description | 2019 | 2020 | | | | | 2021 | | |
|---|----------------------|--------------------|------------------------|---|------------------------------------|---|---|--------------------|---|
| | Prior Year Actual | Original Budget | Last Adopted Budget | Actual Year-to-Date (As of June 30th) | Estimated Remaining for Year | Projected Actual Result at Year End | % Change Last Adopted vs Projected Actual | Proposed Budget | % Change Projected Actual vs Proposed |
| EXPENDITURES: | | | | | | | | | |
| PERSONAL SERVICES: | | | | | | | | | |
| D/C - Div E - Salaries | 72,352 | 70,000 | 70,000 | 31,707 | 38,793 | 70,500 | 0.71% | 70,700 | 0.28% |
| D/C - Div E - Non-PR Salaries/Benefits | 171,528 | 180,100 | 180,100 | 89,710 | 95,790 | 185,500 | 3.00% | 190,000 | 2.43% |
| D/C - Div E - Retirement | 7,925 | 8,800 | 8,800 | 3,884 | 4,766 | 8,650 | -1.70% | 8,700 | 0.58% |
| D/C - Div E - Health/Life Insurance | 3,817 | 4,500 | 4,500 | 2,040 | 2,160 | 4,200 | -6.67% | 4,600 | 9.52% |
| D/C - Div E - Workmens Comp. | 265 | 210 | 210 | 98 | 122 | 220 | 4.76% | 220 | 0.00% |
| D/C - Div E - Unemployment | 7 | 10 | 10 | 3 | 7 | 10 | 0.00% | 10 | 0.00% |
| D/C - Div E - Medicare | 1,019 | 1,050 | 1,050 | 446 | 554 | 1,000 | -4.76% | 1,050 | 5.00% |
| D/C - Div E - Dental Insurance | 72 | 75 | 75 | 36 | 39 | 75 | 0.00% | 120 | 60.00% |
| D/C - Div E - OPEB Contribution | 2,532 | 2,450 | 2,450 | 1,110 | 1,390 | 2,500 | 2.04% | 2,500 | 0.00% |
| TOTAL PERSONAL SERVICES | 259,517 | 267,195 | 267,195 | 129,034 | 143,621 | 272,655 | | 277,900 | |
| OPERATING SERVICES: | | | | | | | | | |
| D/C - Div E - Ads, Dues & Subscriptions | 125 | 2,000 | 2,000 | 348 | 1,652 | 2,000 | 0.00% | 2,000 | 0.00% |
| D/C - Div E - Printing | 194 | 1,000 | 1,000 | - | 1,000 | 1,000 | 0.00% | 1,000 | 0.00% |
| D/C - Div E - Postage | - | 300 | 300 | - | 300 | 300 | 0.00% | 300 | 0.00% |
| D/C - Div E - Telephone | 2,557 | 9,500 | 9,500 | 92 | 9,408 | 9,500 | 0.00% | 9,500 | 0.00% |
| D/C - Div E - Rentals | 1,140 | 2,000 | 2,000 | 665 | 1,335 | 2,000 | 0.00% | 5,000 | 150.00% |
| D/C - Div E - Maint. of Property & Equip. | - | 1,500 | 1,500 | - | 1,500 | 1,500 | 0.00% | - | -100.00% |
| D/C - Div E - Contractual Services | 22,882 | 20,000 | 20,000 | 2,024 | 17,976 | 20,000 | 0.00% | 20,000 | 0.00% |
| D/C - Div E - Professional Services | 7,342 | 6,000 | 6,000 | 3,814 | 2,186 | 6,000 | 0.00% | 6,000 | 0.00% |
| D/C - Div E - Employee Liability | 320 | 355 | 355 | 283 | - | 283 | -20.28% | 311 | 9.89% |
| D/C - Div E - General Liability | 1,848 | 2,035 | 2,035 | 1,974 | - | 1,974 | -3.00% | 2,172 | 10.03% |
| TOTAL OPERATING SERVICES | 36,408 | 44,690 | 44,690 | 9,200 | 35,357 | 44,557 | | 46,283 | |
| MATERIALS & SUPPLIES: | | | | | | | | | |
| D/C - Div E - Office & Comm. Equipment | 5,334 | 2,500 | 2,500 | 7,387 | (4,887) | 2,500 | 0.00% | 2,500 | 0.00% |
| D/C - Div E - Office Supplies | 5,030 | 4,500 | 4,500 | 1,474 | 3,026 | 4,500 | 0.00% | 5,000 | 11.11% |
| D/C - Div E - Food & Clothing | - | 1,200 | 1,200 | 254 | 946 | 1,200 | 0.00% | - | -100.00% |
| TOTAL MATERIALS & SUPPLIES | 10,364 | 8,200 | 8,200 | 9,115 | (915) | 8,200 | | 7,500 | |
| OTHER CHARGES: | | | | | | | | | |
| D/C - Div E - Training & Travel | 2,063 | 2,000 | 2,000 | - | 2,000 | 2,000 | 0.00% | - | -100.00% |
| D/C - Div E - Official Fees | - | 1,200 | 1,200 | - | 1,200 | 1,200 | 0.00% | 1,200 | 0.00% |
| TOTAL OTHER CHARGES | 2,063 | 3,200 | 3,200 | - | 3,200 | 3,200 | | 1,200 | |
| INTERGOVERNMENTAL: | | | | | | | | | |
| D/C - Div E - Grants | 6,000 | - | - | - | - | - | 0.00% | - | 0.00% |
| TOTAL INTERGOVERNMENTAL | 6,000 | - | - | - | - | - | | - | |
| TOTAL EXPENDITURES | 314,352 | 323,285 | 323,285 | 147,349 | 181,263 | 328,612 | | 332,883 | |

GRAND JURY

ACCOUNT NUMBER: 001-400210

| Description | <u>2019</u> | <u>2020</u> | | | | | <u>2021</u> | | |
|--|----------------------|--------------------|------------------------|---|------------------------------------|---|---|--------------------|---|
| | Prior Year Actual | Original Budget | Last Adopted Budget | Actual Year-to-Date (As of June 30th) | Estimated Remaining for Year | Projected Actual Result At Year End | % Change Last Adopted vs Projected Change | Proposed Budget | % Change Projected Actual vs Proposed |
| EXPENDITURES: | | | | | | | | | |
| OPERATING SERVICES: | | | | | | | | | |
| Grand Jury - Ads, Dues & Subscriptions | 410 | 400 | 400 | - | 400 | 400 | 0.00% | 400 | 0.00% |
| Grand Jury - Printing, Duplication | 50 | - | - | - | - | - | 0.00% | - | 0.00% |
| TOTAL OPERATING SERVICES | 460 | 400 | 400 | - | 400 | 400 | | 400 | |
| MATERIALS & SUPPLIES: | | | | | | | | | |
| Grand Jury - Food & Clothing | 113 | 3,000 | 3,000 | - | 3,000 | 3,000 | 0.00% | 3,000 | 0.00% |
| TOTAL MATERIALS & SUPPLIES | 113 | 3,000 | 3,000 | - | 3,000 | 3,000 | | 3,000 | |
| OTHER CHARGES: | | | | | | | | | |
| Grand Jury - Juror/Witness Fees | 7,140 | 9,000 | 9,000 | - | 9,000 | 9,000 | 0.00% | 9,000 | 0.00% |
| Grand Jury - Official Fees | 600 | 5,000 | 5,000 | - | 5,000 | 5,000 | 0.00% | 5,000 | 0.00% |
| TOTAL OTHER CHARGES | 7,740 | 14,000 | 14,000 | - | 14,000 | 14,000 | | 14,000 | |
| TOTAL EXPENDITURES | 8,313 | 17,400 | 17,400 | - | 17,400 | 17,400 | | 17,400 | |

DISTRICT ATTORNEY

ACCOUNT NUMBER: 001-400235

| Description | 2019 | 2020 | | | | | 2021 | | |
|--|----------------------|--------------------|------------------------|---|------------------------------------|---|---|--------------------|---|
| | Prior Year Actual | Original Budget | Last Adopted Budget | Actual Year-to-Date (As of June 30th) | Estimated Remaining for Year | Projected Actual Result At Year End | % Change Last Adopted vs Projected Change | Proposed Budget | % Change Projected Actual vs Proposed |
| EXPENDITURES: | | | | | | | | | |
| PERSONAL SERVICES: | | | | | | | | | |
| Dist Atty - Salaries | 218,016 | 244,000 | 244,000 | - | - | - | -100.00% | - | 0.00% |
| Dist Atty - Non-PR Salaries/Benefits | 1,059,199 | 1,660,000 | 1,660,000 | 617,329 | 1,300,691 | 1,918,020 | 15.54% | 1,918,020 | 0.00% |
| Dist Atty - Retirement | 5,712 | 9,800 | 9,800 | - | - | - | -100.00% | - | 0.00% |
| Dist Atty - Workers Compensation | 494 | 600 | 600 | - | - | - | -100.00% | - | 0.00% |
| Dist Atty - Unemployment | 17 | 20 | 20 | - | - | - | -100.00% | - | 0.00% |
| Dist Atty - Medicare | 3,161 | 3,600 | 3,600 | - | - | - | -100.00% | - | 0.00% |
| TOTAL PERSONAL SERVICES | 1,286,599 | 1,918,020 | 1,918,020 | 617,329 | 1,300,691 | 1,918,020 | | 1,918,020 | |
| OPERATING SERVICES: | | | | | | | | | |
| Dist Atty - Ads, Dues & Subscriptions | 53,850 | 56,000 | 56,000 | 8,347 | 13,283 | 21,630 | -61.38% | 25,000 | 15.58% |
| Dist Atty - Utilities-Gas | - | - | - | 138 | (138) | - | 0.00% | - | 0.00% |
| Dist Atty - Postage | 54 | - | - | - | - | - | 0.00% | - | 0.00% |
| Dist Atty - Telephone | 557 | 1,500 | 1,500 | 488 | 612 | 1,100 | -26.67% | 1,200 | 9.09% |
| Dist Atty - Contractual Services | 7,481 | 9,000 | 9,000 | 4,147 | 4,453 | 8,600 | -4.44% | 9,200 | 6.98% |
| Dist Atty - Professional Services | 46,796 | 49,000 | 49,000 | 24,000 | 24,000 | 48,000 | -2.04% | 48,000 | 0.00% |
| Dist Atty - Property Insurance | 9,594 | - | - | 4,797 | 5,203 | 10,000 | 100.00% | 10,000 | 0.00% |
| Dist Atty - Performance Bond | 28,491 | 30,000 | 30,000 | 29,139 | - | 29,139 | -2.87% | 32,053 | 10.00% |
| Dist Atty - Automobile Insurance | 11,497 | 14,200 | 14,200 | 5,368 | 5,332 | 10,700 | -24.65% | 11,500 | 7.48% |
| Dist Atty - Employee Liability | 2,026 | 2,230 | 2,230 | 1,838 | - | 1,838 | -17.58% | 2,021 | 9.96% |
| Dist Atty - General Liability | 11,570 | 12,730 | 12,730 | 12,847 | - | 12,847 | 0.92% | 14,131 | 9.99% |
| TOTAL OPERATING SERVICES | 171,916 | 174,660 | 174,660 | 91,109 | 52,745 | 143,854 | | 153,105 | |
| MATERIALS & SUPPLIES: | | | | | | | | | |
| Dist Atty - Maint. Of Building & Grounds | 13 | - | - | 62 | (62) | - | 0.00% | - | 0.00% |
| TOTAL MATERIALS & SUPPLIES | 13 | - | - | 62 | (62) | - | | - | |
| INTERGOVERNMENTAL: | | | | | | | | | |
| Dist Atty - Grants - Child Advocacy | 36,784 | 36,784 | 36,784 | 33,392 | 3,392 | 36,784 | 0.00% | 36,784 | 0.00% |
| Dist Atty - Grants - Counseling Srvs | 30,000 | 30,000 | 30,000 | - | 30,000 | 30,000 | 0.00% | 30,000 | 0.00% |
| Dist Atty - Grants - Family Srvs Center | 9,500 | 9,500 | 9,500 | - | 9,500 | 9,500 | 0.00% | 9,500 | 0.00% |
| TOTAL INTERGOVERNMENTAL | 76,284 | 76,284 | 76,284 | 33,392 | 42,892 | 76,284 | | 76,284 | |
| TOTAL EXPENDITURES | 1,534,812 | 2,168,964 | 2,168,964 | 741,892 | 1,396,266 | 2,138,158 | | 2,147,409 | |

CLERK OF COURT

ACCOUNT NUMBER: 001-400240

| Description | 2019 | 2020 | | | | | 2021 | | |
|---|----------------------|--------------------|------------------------|---|------------------------------------|---|---|--------------------|---|
| | Prior Year Actual | Original Budget | Last Adopted Budget | Actual Year-to-Date (As of June 30th) | Estimated Remaining for Year | Projected Actual Result At Year End | % Change Last Adopted vs Projected Change | Proposed Budget | % Change Projected Actual vs Proposed |
| EXPENDITURES: | | | | | | | | | |
| OPERATING SERVICES: | | | | | | | | | |
| Clerk of Court - Printing | 8,014 | 4,000 | 4,000 | 4,858 | 3,642 | 8,500 | 112.50% | 8,500 | 0.00% |
| Clerk of Court - Maint of Property & Eqpt | 335 | 1,000 | 1,000 | - | 500 | 500 | -50.00% | 500 | 0.00% |
| Clerk of Court - Contractual Services | 5,608 | 10,000 | 10,000 | - | 6,000 | 6,000 | -40.00% | 6,000 | 0.00% |
| Clerk of Court - Professional Services | 244,809 | 237,400 | 237,400 | 80,625 | 156,775 | 237,400 | 0.00% | 237,400 | 0.00% |
| TOTAL OPERATING SERVICES | 258,766 | 252,400 | 252,400 | 85,483 | 166,917 | 252,400 | | 252,400 | |
| MATERIALS & SUPPLIES: | | | | | | | | | |
| Clerk of Court - Office Equipment | 23,634 | 30,000 | 30,000 | 14,812 | 10,188 | 25,000 | -16.67% | 25,000 | 0.00% |
| Clerk of Court - Office Supplies | - | - | - | 2,075 | 2,925 | 5,000 | 100.00% | 5,000 | 0.00% |
| TOTAL MATERIALS & SUPPLIES | 23,634 | 30,000 | 30,000 | 16,887 | 13,113 | 30,000 | | 30,000 | |
| TOTAL EXPENDITURES | 282,400 | 282,400 | 282,400 | 102,370 | 180,030 | 282,400 | | 282,400 | |

WARD COURTS

ACCOUNT NUMBER: 001-400290

| Description | 2019 | 2020 | | | | | 2021 | | |
|---|----------------------|--------------------|------------------------|---|------------------------------------|---|---|--------------------|---|
| | Prior Year Actual | Original Budget | Last Adopted Budget | Actual Year-to-Date (As of June 30th) | Estimated Remaining for Year | Projected Actual Result At Year End | % Change Last Adopted vs Projected Change | Proposed Budget | % Change Projected Actual vs Proposed |
| EXPENDITURES: | | | | | | | | | |
| PERSONAL SERVICES: | | | | | | | | | |
| Ward Courts - Salaries | 125,647 | 127,500 | 127,500 | 57,399 | 78,101 | 135,500 | 6.27% | 129,000 | -4.80% |
| Ward Courts - FICA | 4,214 | 4,550 | 4,550 | 1,782 | 68 | 1,850 | -59.34% | 4,600 | 148.65% |
| Ward Courts - Retirement | 6,643 | 6,900 | 6,900 | 3,522 | 4,828 | 8,350 | 21.01% | 6,800 | -18.56% |
| Ward Courts - Unemployment | - | - | - | - | - | - | 0.00% | 20 | 100.00% |
| Ward Courts - Medicare | 1,820 | 1,850 | 1,850 | 834 | 1,166 | 2,000 | 8.11% | 2,000 | 0.00% |
| TOTAL PERSONAL SERVICES | 138,324 | 140,800 | 140,800 | 63,537 | 84,163 | 147,700 | | 142,420 | |
| OPERATING SERVICES: | | | | | | | | | |
| Ward Courts - Ads, Dues & Subscriptions | - | - | - | 99 | 1 | 100 | 100.00% | 100 | 0.00% |
| Ward Courts - Employee Liability | 138 | 155 | 155 | 129 | - | 129 | -16.77% | 142 | 10.08% |
| Ward Courts - General Liability | 788 | 870 | 870 | 902 | - | 902 | 3.68% | 993 | 10.09% |
| TOTAL OPERATING SERVICES | 926 | 1,025 | 1,025 | 1,130 | 1 | 1,131 | | 1,235 | |
| OTHER CHARGES: | | | | | | | | | |
| Ward Courts - Training & Travel | 10,494 | 12,000 | 12,000 | 6,876 | 2,124 | 9,000 | -25.00% | 11,000 | 22.22% |
| TOTAL OTHER CHARGES | 10,494 | 12,000 | 12,000 | 6,876 | 2,124 | 9,000 | | 11,000 | |
| TOTAL EXPENDITURES | 149,744 | 153,825 | 153,825 | 71,543 | 86,288 | 157,831 | | 154,655 | |

PARISH PRESIDENT
ACCOUNT NUMBER: 001-400310

| Description | 2019 | 2020 | | | | | 2021 | | |
|--|----------------------|--------------------|------------------------|---|------------------------------------|---|---|--------------------|---|
| | Prior Year Actual | Original Budget | Last Adopted Budget | Actual Year-to-Date (As of June 30th) | Estimated Remaining for Year | Projected Actual Result At Year End | % Change Last Adopted vs Projected Change | Proposed Budget | % Change Projected Actual vs Proposed |
| EXPENDITURES: | | | | | | | | | |
| PERSONAL SERVICES: | | | | | | | | | |
| President - Salaries | 588,679 | 594,000 | 594,000 | 292,088 | 336,412 | 628,500 | 5.81% | 626,000 | -0.40% |
| President - Retirement | 77,972 | 74,200 | 74,200 | 37,970 | 47,230 | 85,200 | 14.82% | 77,000 | -9.62% |
| President - Life/Health Insurance | 90,976 | 103,500 | 103,500 | 37,037 | 42,463 | 79,500 | -23.19% | 88,000 | 10.69% |
| President - Workers Compensation | 2,190 | 2,250 | 2,250 | 1,158 | 1,392 | 2,550 | 13.33% | 2,550 | 0.00% |
| President - Unemployment Comp. | 47 | 50 | 50 | 23 | 27 | 50 | 0.00% | 65 | 30.00% |
| President - Medicare | 10,397 | 10,300 | 10,300 | 5,621 | 4,079 | 9,700 | -5.83% | 9,100 | -6.19% |
| President - Disability | 1,880 | 2,000 | 2,000 | 905 | 1,095 | 2,000 | 0.00% | 2,100 | 5.00% |
| President - Deferred Compensation | 3,713 | 3,700 | 3,700 | 5,637 | 7,863 | 13,500 | 264.86% | 15,000 | 11.11% |
| President - Dental Insurance | 1,436 | 1,300 | 1,300 | 620 | 780 | 1,400 | 7.69% | 720 | -48.57% |
| President - OPEB Contribution | 20,604 | 21,000 | 21,000 | 10,223 | 11,777 | 22,000 | 4.76% | 22,000 | 0.00% |
| President - Miscellaneous | 469 | 270 | 270 | 142 | 128 | 270 | 0.00% | 270 | 0.00% |
| TOTAL PERSONAL SERVICES | 798,363 | 812,570 | 812,570 | 391,424 | 453,246 | 844,670 | | 842,805 | |
| OPERATING SERVICES: | | | | | | | | | |
| President - Ads, Dues & Subscriptions | 18,951 | 18,830 | 18,830 | 1,775 | 16,225 | 18,000 | -4.41% | 18,000 | 0.00% |
| President - Printing | 283 | 4,000 | 4,000 | 1,722 | 2,278 | 4,000 | 0.00% | 4,000 | 0.00% |
| President - Telephone | 4,988 | 5,000 | 5,000 | 2,914 | 2,886 | 5,800 | 16.00% | 5,800 | 0.00% |
| President - Rentals | 420 | 500 | 500 | 501 | 552 | 1,053 | 110.60% | 7,440 | 606.55% |
| President - Maint. of Property & Equip. | 2,756 | 500 | 500 | 1,179 | 821 | 2,000 | 300.00% | 2,000 | 0.00% |
| President - Contractual Services | 6,300 | 5,000 | 5,000 | 2,152 | 1,948 | 4,100 | -18.00% | 5,000 | 21.95% |
| President - Professional Services | - | 3,000 | 3,000 | - | 3,000 | 3,000 | 0.00% | 3,000 | 0.00% |
| President - Automobile Insurance | 3,779 | 4,160 | 4,160 | 4,734 | - | 4,734 | 13.80% | 5,208 | 10.01% |
| President - Employee Liability | 801 | 885 | 885 | 754 | - | 754 | -14.80% | 829 | 9.95% |
| President - General Liability | 4,581 | 5,040 | 5,040 | 5,271 | - | 5,271 | 4.58% | 5,798 | 10.00% |
| TOTAL OPERATING SERVICES | 42,859 | 46,915 | 46,915 | 21,002 | 27,710 | 48,712 | | 57,075 | |
| MATERIALS & SUPPLIES: | | | | | | | | | |
| President - Office & Comm. Equipment | 4,309 | 5,000 | 5,000 | 4,360 | 15,640 | 20,000 | 300.00% | 5,000 | -75.00% |
| President - Office Supplies | 1,559 | 3,000 | 3,000 | 1,518 | 2,082 | 3,600 | 20.00% | 3,000 | -16.67% |
| President - Educational, Rec & Culture | - | 4,000 | 4,000 | - | 4,000 | 4,000 | 0.00% | 4,000 | 0.00% |
| President - Medical | - | 200 | 200 | - | 200 | 200 | 0.00% | 200 | 0.00% |
| President - Food & Clothing | 2,004 | 6,000 | 6,000 | 2,121 | 2,879 | 5,000 | -16.67% | 5,000 | 0.00% |
| President - Maintenance of Bldgs & Grnds | 10 | 400 | 400 | 16 | 24 | 40 | -90.00% | 200 | 400.00% |
| President - Vehicle Supplies | 3,436 | 6,000 | 6,000 | 1,960 | 1,540 | 3,500 | -41.67% | 4,000 | 14.29% |
| President - Miscellaneous | - | 1,000 | 1,000 | 150 | 850 | 1,000 | 0.00% | 1,000 | 0.00% |
| President - Equipment & Vehicle Parts | 2,486 | 1,000 | 1,000 | 175 | 825 | 1,000 | 0.00% | 1,000 | 0.00% |
| TOTAL MATERIALS & SUPPLIES | 13,804 | 26,600 | 26,600 | 10,300 | 28,040 | 38,340 | | 23,400 | |

CONTINUED

PARISH PRESIDENT
ACCOUNT NUMBER: 001-400310

| Description | <u>2019</u> | <u>2020</u> | | | | | <u>2021</u> | | |
|-------------------------------------|----------------------|--------------------|------------------------|---|------------------------------------|---|---|--------------------|---|
| | Prior Year Actual | Original Budget | Last Adopted Budget | Actual Year-to-Date (As of June 30th) | Estimated Remaining for Year | Projected Actual Result At Year End | % Change Last Adopted vs Projected Change | Proposed Budget | % Change Projected Actual vs Proposed |
| EXPENDITURES (CONT.) | | | | | | | | | |
| OTHER CHARGES: | | | | | | | | | |
| President - Training & Travel | 6,182 | 15,000 | 15,000 | 8,937 | 11,063 | 20,000 | 33.33% | 20,000 | 0.00% |
| President - Official Fees | 430 | 250 | 250 | 105 | 145 | 250 | 0.00% | 250 | 0.00% |
| TOTAL OTHER CHARGES | 6,612 | 15,250 | 15,250 | 9,042 | 11,208 | 20,250 | | 20,250 | |
| CAPITAL OUTLAY: | | | | | | | | | |
| President - Acquisition of Vehicles | - | 75,000 | 75,000 | 49,135 | 10,865 | 60,000 | -20.00% | - | -100.00% |
| President - Office Equipment | - | 5,000 | 5,000 | - | - | - | -100.00% | - | 0.00% |
| TOTAL CAPITAL OUTLAY | - | 80,000 | 80,000 | 49,135 | 10,865 | 60,000 | | - | |
| TOTAL EXPENDITURES | 861,638 | 981,335 | 981,335 | 480,903 | 531,069 | 1,011,972 | | 943,530 | |

REGISTRAR OF VOTERS

ACCOUNT NUMBER: 001-400410

| Description | 2019 | 2020 | | | | | 2021 | | |
|---|----------------------|--------------------|------------------------|---|------------------------------------|---|---|--------------------|---|
| | Prior Year Actual | Original Budget | Last Adopted Budget | Actual Year-to-Date (As of June 30th) | Estimated Remaining for Year | Projected Actual Result At Year End | % Change Last Adopted vs Projected Change | Proposed Budget | % Change Projected Actual vs Proposed |
| EXPENDITURES: | | | | | | | | | |
| PERSONAL SERVICES: | | | | | | | | | |
| Reg of Voters - Salaries | 63,430 | 70,000 | 70,000 | 27,492 | 42,508 | 70,000 | 0.00% | 79,500 | 13.57% |
| Reg of Voters - FICA | 281 | 650 | 650 | 22 | 378 | 400 | -38.46% | 1,100 | 175.00% |
| Reg of Voters - Retirement | 10,332 | 10,800 | 10,800 | 4,884 | 6,466 | 11,350 | 5.09% | 11,100 | -2.20% |
| Reg of Voters - Life/Health Insurance | 22,887 | 26,500 | 26,500 | 12,217 | 12,833 | 25,050 | -5.47% | 27,500 | 9.78% |
| Reg of Voters - Workers Compensation | 293 | 350 | 350 | 137 | 213 | 350 | 0.00% | 400 | 14.29% |
| Reg of Voters - Unemployment | 7 | 10 | 10 | 3 | 7 | 10 | 0.00% | 10 | 0.00% |
| Reg of Voters - Medicare | 861 | 1,100 | 1,100 | 373 | 607 | 980 | -10.91% | 1,200 | 22.45% |
| Reg of Voters - Dental Insurance | 240 | 240 | 240 | 120 | 120 | 240 | 0.00% | 240 | 0.00% |
| Reg of Voters - OPEB Contribution | 2,061 | 2,100 | 2,100 | 950 | 1,200 | 2,150 | 2.38% | 2,200 | 2.33% |
| Reg of Voters - Miscellaneous | 45 | - | - | - | - | - | 0.00% | - | 0.00% |
| TOTAL PERSONAL SERVICES | 100,437 | 111,750 | 111,750 | 46,198 | 64,332 | 110,530 | | 123,250 | |
| OPERATING SERVICES: | | | | | | | | | |
| Reg of Voters - Ads, Dues & Subscriptions | 985 | 2,150 | 2,150 | 972 | 1,178 | 2,150 | 0.00% | 2,150 | 0.00% |
| Reg of Voters - Printing | 1,176 | 1,500 | 1,500 | - | 1,500 | 1,500 | 0.00% | 1,500 | 0.00% |
| Reg of Voters - Postage | 5,508 | 8,000 | 8,000 | 951 | 7,049 | 8,000 | 0.00% | 8,000 | 0.00% |
| Reg of Voters - Telephone | 2,097 | 2,000 | 2,000 | 608 | 1,392 | 2,000 | 0.00% | 2,500 | 25.00% |
| Reg of Voters - Maint. of Property & Equip. | 2,573 | 2,000 | 2,000 | 713 | 1,287 | 2,000 | 0.00% | 2,000 | 0.00% |
| Reg of Voters - Contractual Services | 304 | 1,000 | 1,000 | 68 | 932 | 1,000 | 0.00% | 1,000 | 0.00% |
| Reg of Voters - Professional Services | - | 5,000 | 5,000 | - | 5,000 | 5,000 | 0.00% | 5,000 | 0.00% |
| Reg of Voters - Employee Liability | 168 | 185 | 185 | 151 | - | 151 | -18.38% | 166 | 9.93% |
| Reg of Voters - General Liability | 954 | 1,050 | 1,050 | 1,056 | - | 1,056 | 0.57% | 1,162 | 10.04% |
| TOTAL OPERATING SERVICES | 13,765 | 22,885 | 22,885 | 4,519 | 18,338 | 22,857 | | 23,478 | |
| MATERIALS & SUPPLIES: | | | | | | | | | |
| Reg of Voters - Office & Comm. Equip. | 21,675 | 4,950 | 4,950 | 101 | 4,849 | 4,950 | 0.00% | 4,950 | 0.00% |
| Reg of Voters - Office Supplies | 1,479 | 2,500 | 2,500 | 859 | 1,641 | 2,500 | 0.00% | 2,500 | 0.00% |
| Reg of Voters - Maint of Bldg & Grounds | 170 | - | - | - | - | - | 0.00% | - | 0.00% |
| TOTAL MATERIALS & SUPPLIES | 23,324 | 7,450 | 7,450 | 960 | 6,490 | 7,450 | | 7,450 | |
| OTHER CHARGES: | | | | | | | | | |
| Reg of Voters - Training & Travel | 12,778 | 12,650 | 12,650 | 2,575 | 10,075 | 12,650 | 0.00% | 12,300 | -2.77% |
| Reg of Voters - Official Fees | 50 | - | - | 50 | (50) | - | 0.00% | - | 0.00% |
| TOTAL OTHER CHARGES | 12,828 | 12,650 | 12,650 | 2,625 | 10,025 | 12,650 | | 12,300 | |
| TOTAL EXPENDITURES | 150,354 | 154,735 | 154,735 | 54,302 | 99,185 | 153,487 | | 166,478 | |

ELECTIONS

ACCOUNT NUMBER: 001-400420

| Description | 2019 | 2020 | | | | | 2021 | | |
|---------------------------------------|----------------------|--------------------|------------------------|---|------------------------------------|---|---|--------------------|---|
| | Prior Year Actual | Original Budget | Last Adopted Budget | Actual Year-to-Date (As of June 30th) | Estimated Remaining for Year | Projected Actual Result At Year End | % Change Last Adopted vs Projected Change | Proposed Budget | % Change Projected Actual vs Proposed |
| EXPENDITURES: | | | | | | | | | |
| OPERATING SERVICES: | | | | | | | | | |
| Elections - Ads, Dues & Subscriptions | - | 400 | 400 | - | 200 | 200 | -50.00% | 400 | 100.00% |
| Elections - Printing | - | 1,000 | 1,000 | - | 500 | 500 | -50.00% | 1,000 | 100.00% |
| Elections - Rentals | - | 700 | 700 | - | 350 | 350 | -50.00% | 700 | 100.00% |
| Elections - Professional Services | - | 1,000 | 1,000 | - | 500 | 500 | -50.00% | 1,000 | 100.00% |
| TOTAL OPERATING SERVICES | - | 3,100 | 3,100 | - | 1,550 | 1,550 | | 3,100 | |
| OTHER CHARGES: | | | | | | | | | |
| Elections - Official Fees | 18,374 | 21,500 | 21,500 | - | 21,500 | 21,500 | 0.00% | 30,000 | 39.53% |
| TOTAL OTHER CHARGES | 18,374 | 21,500 | 21,500 | - | 21,500 | 21,500 | | 30,000 | |
| TOTAL EXPENDITURES | 18,374 | 24,600 | 24,600 | - | 23,050 | 23,050 | | 33,100 | |

FINANCE
ACCOUNT NUMBER: 001-400510

| Description | 2019 | 2020 | | | | | 2021 | | |
|--|----------------------|--------------------|------------------------|---|------------------------------------|---|---|--------------------|---|
| | Prior Year Actual | Original Budget | Last Adopted Budget | Actual Year-to-Date (As of June 30th) | Estimated Remaining for Year | Projected Actual Result At Year End | % Change Last Adopted vs Projected Change | Proposed Budget | % Change Projected Actual vs Proposed |
| EXPENDITURES: | | | | | | | | | |
| PERSONAL SERVICES: | | | | | | | | | |
| Finance - Salaries | 954,115 | 940,000 | 940,000 | 435,227 | 531,773 | 967,000 | 2.87% | 902,100 | -6.71% |
| Finance - Retirement | 110,068 | 117,500 | 117,500 | 53,103 | 65,097 | 118,200 | 0.60% | 110,600 | -6.43% |
| Finance - Life/Health Insurance | 168,444 | 191,500 | 191,500 | 82,494 | 90,506 | 173,000 | -9.66% | 194,500 | 12.43% |
| Finance - Workers Compensation | 4,407 | 4,350 | 4,350 | 2,176 | 2,724 | 4,900 | 12.64% | 4,600 | -6.12% |
| Finance - Unemployment | 95 | 100 | 100 | 44 | 56 | 100 | 0.00% | 100 | 0.00% |
| Finance - Medicare | 13,442 | 13,700 | 13,700 | 6,519 | 7,981 | 14,500 | 5.84% | 13,100 | -9.66% |
| Finance - Disability | 3,149 | 3,200 | 3,200 | 1,572 | 1,628 | 3,200 | 0.00% | 3,000 | -6.25% |
| Finance - Deferred Compensation | 41,376 | 43,000 | 43,000 | 23,701 | 19,299 | 43,000 | 0.00% | 36,200 | -15.81% |
| Finance - Dental Insurance | 1,531 | 1,560 | 1,560 | 730 | 780 | 1,510 | -3.21% | 1,450 | -3.97% |
| Finance - OPEB Contribution | 33,394 | 33,000 | 33,000 | 15,233 | 18,767 | 34,000 | 3.03% | 31,600 | -7.06% |
| Finance - Miscellaneous | 97 | 220 | 220 | 135 | 65 | 200 | -9.09% | 200 | 0.00% |
| TOTAL PERSONAL SERVICES | 1,330,118 | 1,348,130 | 1,348,130 | 620,934 | 738,676 | 1,359,610 | | 1,297,450 | |
| OPERATING SERVICES: | | | | | | | | | |
| Finance - Ads, Dues & Subscriptions | 4,106 | 4,050 | 4,050 | 695 | 2,805 | 3,500 | -13.58% | 3,720 | 6.29% |
| Finance - Printing | 1,097 | 2,000 | 2,000 | 649 | 851 | 1,500 | -25.00% | 2,000 | 33.33% |
| Finance - Postage | 26 | 200 | 200 | - | 200 | 200 | 0.00% | 200 | 0.00% |
| Finance - Telephone | 1,590 | 1,560 | 1,560 | 803 | 877 | 1,680 | 7.69% | 1,680 | 0.00% |
| Finance - Maint. of Property & Equipment | 129 | 500 | 500 | - | 250 | 250 | -50.00% | 500 | 100.00% |
| Finance - Contractual Services | 1,891 | 2,000 | 2,000 | 842 | 1,098 | 1,940 | -3.00% | 2,500 | 28.87% |
| Finance - Professional Services | 70,271 | 81,500 | 81,500 | 44,500 | 44,100 | 88,600 | 8.71% | 90,600 | 2.26% |
| Finance - Employee Liability | 2,088 | 2,300 | 2,300 | 2,031 | - | 2,031 | -11.70% | 2,234 | 10.00% |
| Finance - General Liability | 11,898 | 13,100 | 13,100 | 14,205 | - | 14,205 | 8.44% | 15,626 | 10.00% |
| TOTAL OPERATING SERVICES | 93,096 | 107,210 | 107,210 | 63,725 | 50,181 | 113,906 | | 119,060 | |
| MATERIALS & SUPPLIES: | | | | | | | | | |
| Finance - Office & Communications Equip. | 5,950 | 8,500 | 8,500 | 1,286 | 9,214 | 10,500 | 23.53% | 8,500 | -19.05% |
| Finance - Office Supplies | 6,820 | 8,000 | 8,000 | 2,027 | 3,973 | 6,000 | -25.00% | 7,000 | 16.67% |
| Finance - Food & Clothing | 1,699 | 2,400 | 2,400 | 2,400 | 300 | 2,700 | 12.50% | 2,400 | -11.11% |
| Finance - Maint. of Bldgs. & Grounds | 2,753 | 3,000 | 3,000 | 1,410 | 1,590 | 3,000 | 0.00% | 3,000 | 0.00% |
| TOTAL MATERIALS & SUPPLIES | 17,222 | 21,900 | 21,900 | 7,123 | 15,077 | 22,200 | | 20,900 | |
| OTHER CHARGES: | | | | | | | | | |
| Finance - Training & Travel | 3,052 | 6,000 | 6,000 | 466 | 1,814 | 2,280 | -62.00% | 4,200 | 84.21% |
| Finance - Official Fees | - | 100 | 100 | - | 100 | 100 | 0.00% | 100 | 0.00% |
| TOTAL OTHER CHARGES | 3,052 | 6,100 | 6,100 | 466 | 1,914 | 2,380 | | 4,300 | |
| TOTAL EXPENDITURES | 1,443,488 | 1,483,340 | 1,483,340 | 692,248 | 805,848 | 1,498,096 | | 1,441,710 | |

PURCHASING
ACCOUNT NUMBER: 001-400530

| Description | 2019 | 2020 | | | | | 2021 | | |
|--|-------------------|-----------------|---------------------|---------------------------------------|------------------------------|-------------------------------------|---|-----------------|---------------------------------------|
| | Prior Year Actual | Original Budget | Last Adopted Budget | Actual Year-to-Date (As of June 30th) | Estimated Remaining for Year | Projected Actual Result At Year End | % Change Last Adopted vs Projected Change | Proposed Budget | % Change Projected Actual vs Proposed |
| EXPENDITURES: | | | | | | | | | |
| PERSONAL SERVICES: | | | | | | | | | |
| Purchasing - Salaries | 397,660 | 405,000 | 405,000 | 180,710 | 220,290 | 401,000 | -0.99% | 422,000 | 5.24% |
| Purchasing - FICA | 514 | 400 | 400 | - | - | - | -100.00% | - | 0.00% |
| Purchasing - Retirement | 44,916 | 50,000 | 50,000 | 22,137 | 26,963 | 49,100 | -1.80% | 51,700 | 5.30% |
| Purchasing - Life/Health Insurance | 78,359 | 97,000 | 97,000 | 45,430 | 47,570 | 93,000 | -4.12% | 102,200 | 9.89% |
| Purchasing - Workers Compensation | 3,818 | 4,000 | 4,000 | 1,880 | 2,320 | 4,200 | 5.00% | 4,400 | 4.76% |
| Purchasing - Unemployment | 40 | 50 | 50 | 18 | 32 | 50 | 0.00% | 50 | 0.00% |
| Purchasing - Medicare | 5,605 | 6,000 | 6,000 | 2,781 | 3,469 | 6,250 | 4.17% | 6,150 | -1.60% |
| Purchasing - Disability | 1,222 | 1,350 | 1,350 | 651 | 699 | 1,350 | 0.00% | 1,400 | 3.70% |
| Purchasing - Deferred Compensation | 31,775 | 32,500 | 32,500 | 15,534 | 20,666 | 36,200 | 11.38% | 28,000 | -22.65% |
| Purchasing - Dental Insurance | 420 | 480 | 480 | 240 | 240 | 480 | 0.00% | 480 | 0.00% |
| Purchasing - OPEB Contribution | 13,628 | 14,000 | 14,000 | 6,325 | 7,725 | 14,050 | 0.36% | 14,800 | 5.34% |
| Purchasing - Miscellaneous | 45 | 120 | 120 | - | - | - | -100.00% | - | 0.00% |
| TOTAL PERSONAL SERVICES | 578,002 | 610,900 | 610,900 | 275,706 | 329,974 | 605,680 | | 631,180 | |
| OPERATING SERVICES: | | | | | | | | | |
| Purchasing - Ads, Dues & Subscriptions | 3,961 | 5,250 | 5,250 | 1,537 | 3,713 | 5,250 | 0.00% | 5,512 | 4.99% |
| Purchasing - Printing | 1,950 | 3,000 | 3,000 | 442 | 2,558 | 3,000 | 0.00% | 3,000 | 0.00% |
| Purchasing - Postage | 210 | 772 | 772 | - | 772 | 772 | 0.00% | 849 | 9.97% |
| Purchasing - Telephone | 2,343 | 3,780 | 3,780 | 1,165 | 2,615 | 3,780 | 0.00% | 3,780 | 0.00% |
| Purchasing - Rentals | 722 | 2,920 | 2,920 | 330 | 2,590 | 2,920 | 0.00% | 10,034 | 243.63% |
| Purchasing - Maint. of Property & Equip. | - | 3,830 | 3,830 | 581 | 3,249 | 3,830 | 0.00% | 3,830 | 0.00% |
| Purchasing - Contractual Services | 7,687 | 7,630 | 7,630 | 3,200 | 4,430 | 7,630 | 0.00% | 7,630 | 0.00% |
| Purchasing - Professional Services | 308 | 10,000 | 10,000 | 75 | 9,925 | 10,000 | 0.00% | 10,000 | 0.00% |
| Purchasing - Automobile Insurance | 1,889 | 2,080 | 2,080 | 2,726 | - | 2,726 | 31.06% | 2,998 | 9.98% |
| Purchasing - Employee Liability | 595 | 655 | 655 | 581 | - | 581 | -11.30% | 639 | 9.98% |
| Purchasing - General Liability | 3,430 | 3,775 | 3,775 | 4,063 | - | 4,063 | 7.63% | 4,470 | 10.02% |
| TOTAL OPERATING SERVICES | 23,095 | 43,692 | 43,692 | 14,700 | 29,852 | 44,552 | | 52,742 | |
| MATERIALS & SUPPLIES: | | | | | | | | | |
| Purchasing - Office & Comm. Equipment | 4,532 | 12,000 | 12,000 | 2,097 | 9,903 | 12,000 | 0.00% | 12,000 | 0.00% |
| Purchasing - Office Supplies | 6,381 | 9,000 | 9,000 | 2,299 | 6,701 | 9,000 | 0.00% | 9,000 | 0.00% |
| Purchasing - Medical/Drugs | - | - | - | 57 | 43 | 100 | 100.00% | 150 | 0.00% |
| Purchasing - Food & Clothing | 1,756 | 3,825 | 3,825 | 1,281 | 2,544 | 3,825 | 0.00% | 3,825 | 0.00% |
| Purchasing - Maint of Bldg & Grds | 79 | 500 | 500 | 164 | 336 | 500 | 0.00% | 500 | 0.00% |
| Purchasing - Vehicle Supplies | 2,984 | 4,725 | 4,725 | 707 | 4,018 | 4,725 | 0.00% | 4,725 | 0.00% |
| Purchasing - Vehicle & Equipment Parts | 218 | 1,735 | 1,735 | 268 | 1,467 | 1,735 | 0.00% | 1,822 | 5.01% |
| Purchasing - Tools & Equipment | 963 | 500 | 500 | 200 | 300 | 500 | 0.00% | 500 | 0.00% |
| TOTAL MATERIALS & SUPPLIES | 16,913 | 32,285 | 32,285 | 7,073 | 25,312 | 32,385 | | 32,522 | |

CONTINUED

PURCHASING
ACCOUNT NUMBER: 001-400530

| Description | 2019 | 2020 | | | | | 2021 | | |
|--------------------------------------|-------------------|-----------------|---------------------|---------------------------------------|------------------------------|-------------------------------------|---|-----------------|---------------------------------------|
| | Prior Year Actual | Original Budget | Last Adopted Budget | Actual Year-to-Date (As of June 30th) | Estimated Remaining for Year | Projected Actual Result At Year End | % Change Last Adopted vs Projected Change | Proposed Budget | % Change Projected Actual vs Proposed |
| EXPENDITURES (CONT.) | | | | | | | | | |
| OTHER CHARGES: | | | | | | | | | |
| Purchasing - Training & Travel | 3,273 | 8,500 | 8,500 | 120 | 8,380 | 8,500 | 0.00% | 8,500 | 0.00% |
| TOTAL OTHER CHARGES | 3,273 | 8,500 | 8,500 | 120 | 8,380 | 8,500 | | 8,500 | |
| CAPITAL OUTLAY: | | | | | | | | | |
| Purchasing - Acquisition of Vehicles | 2,500 | - | - | - | 30,000 | 30,000 | 100.00% | - | -100.00% |
| TOTAL CAPITAL OUTLAY | 2,500 | - | - | - | 30,000 | 30,000 | | - | |
| TOTAL EXPENDITURES | 623,783 | 695,377 | 695,377 | 297,599 | 423,518 | 721,117 | | 724,944 | |

PERSONNEL
ACCOUNT NUMBER: 001-400540

| Description | 2019 | 2020 | | | | | 2021 | | |
|---------------------------------------|-------------------|-----------------|---------------------|---------------------------------------|------------------------------|-------------------------------------|---|-----------------|---------------------------------------|
| | Prior Year Actual | Original Budget | Last Adopted Budget | Actual Year-to-Date (As of June 30th) | Estimated Remaining for Year | Projected Actual Result At Year End | % Change Last Adopted vs Projected Change | Proposed Budget | % Change Projected Actual vs Proposed |
| EXPENDITURES: | | | | | | | | | |
| PERSONAL SERVICES: | | | | | | | | | |
| Personnel - Salaries | 247,758 | 260,000 | 260,000 | 115,731 | 141,269 | 257,000 | -1.15% | 263,000 | 2.33% |
| Personnel - Per Diem | 1,680 | 2,700 | 2,700 | 300 | 2,400 | 2,700 | 0.00% | 2,700 | 0.00% |
| Personnel - FICA | - | 400 | 400 | 19 | 31 | 50 | -87.50% | - | -100.00% |
| Personnel - Retirement | 28,562 | 32,000 | 32,000 | 14,177 | 17,323 | 31,500 | -1.56% | 32,500 | 3.17% |
| Personnel - Life/Health Insurance | 66,513 | 76,000 | 76,000 | 35,437 | 36,863 | 72,300 | -4.87% | 79,000 | 9.27% |
| Personnel - Workers Compensation | 1,144 | 1,250 | 1,250 | 580 | 720 | 1,300 | 4.00% | 1,350 | 3.85% |
| Personnel - Unemployment | 25 | 30 | 30 | 12 | 18 | 30 | 0.00% | 30 | 0.00% |
| Personnel - Medicare | 3,425 | 3,800 | 3,800 | 1,670 | 2,130 | 3,800 | 0.00% | 3,900 | 2.63% |
| Personnel - Disability | 808 | 850 | 850 | 421 | 429 | 850 | 0.00% | 900 | 5.88% |
| Personnel - Deferred Compensation | 5,604 | 5,500 | 5,500 | 3,564 | 4,536 | 8,100 | 47.27% | 8,500 | 4.94% |
| Personnel - Dental Insurance | 480 | 480 | 480 | 240 | 240 | 480 | 0.00% | 480 | 0.00% |
| Personnel - OPEB Contribution | 8,671 | 9,000 | 9,000 | 4,051 | 4,949 | 9,000 | 0.00% | 9,200 | 2.22% |
| Personnel - Miscellaneous | 45 | 500 | 500 | - | 500 | 500 | 0.00% | 500 | 0.00% |
| TOTAL PERSONAL SERVICES | 364,715 | 392,510 | 392,510 | 176,202 | 211,408 | 387,610 | | 402,060 | |
| OPERATING SERVICES: | | | | | | | | | |
| Personnel - Ads, Dues & Subscriptions | 1,645 | 5,000 | 5,000 | 996 | 4,004 | 5,000 | 0.00% | 5,000 | 0.00% |
| Personnel - Printing | 1,080 | 3,000 | 3,000 | 333 | 2,667 | 3,000 | 0.00% | 3,000 | 0.00% |
| Personnel - Telephone | 1,537 | 1,200 | 1,200 | 600 | 600 | 1,200 | 0.00% | 1,200 | 0.00% |
| Personnel - Contractual Services | 671 | 30,000 | 30,000 | 346 | 29,654 | 30,000 | 0.00% | 50,000 | 66.67% |
| Personnel - Professional Services | 83,892 | 70,000 | 70,000 | 20,368 | 49,632 | 70,000 | 0.00% | 70,000 | 0.00% |
| Personnel - Employee Liability | 528 | 585 | 585 | 484 | - | 484 | -17.26% | 532 | 9.92% |
| Personnel - General Liability | 3,044 | 3,350 | 3,350 | 3,380 | - | 3,380 | 0.90% | 3,718 | 10.00% |
| TOTAL OPERATING SERVICES | 92,397 | 113,135 | 113,135 | 26,507 | 86,557 | 113,064 | | 133,450 | |
| MATERIALS & SUPPLIES: | | | | | | | | | |
| Personnel - Office & Comm. Equipment | 83 | 3,000 | 3,000 | 816 | 2,184 | 3,000 | 0.00% | 9,000 | 200.00% |
| Personnel - Office Supplies | 1,212 | 4,000 | 4,000 | 1,177 | 2,823 | 4,000 | 0.00% | 4,000 | 0.00% |
| Personnel - Recreational/Cultural | 19,865 | 32,500 | 32,500 | 4,864 | 27,636 | 32,500 | 0.00% | 32,500 | 0.00% |
| Personnel - Food & Clothing | 606 | 2,500 | 2,500 | 800 | 1,700 | 2,500 | 0.00% | 2,500 | 0.00% |
| TOTAL MATERIALS & SUPPLIES | 21,766 | 42,000 | 42,000 | 7,657 | 34,343 | 42,000 | | 48,000 | |
| OTHER CHARGES: | | | | | | | | | |
| Personnel - Training & Travel | 5,168 | 15,000 | 15,000 | 983 | 14,017 | 15,000 | 0.00% | 15,000 | 0.00% |
| Personnel - Official Fees | - | 1,500 | 1,500 | - | 1,500 | 1,500 | 0.00% | 1,500 | 0.00% |
| TOTAL OTHER CHARGES | 5,168 | 16,500 | 16,500 | 983 | 15,517 | 16,500 | | 16,500 | |

CONTINUED

PERSONNEL
ACCOUNT NUMBER: 001-400540

| Description | <u>2019</u> | <u>2020</u> | | | | | <u>2021</u> | | |
|------------------------------|----------------------|--------------------|------------------------|---|------------------------------------|---|---|--------------------|---|
| | Prior Year Actual | Original Budget | Last Adopted Budget | Actual Year-to-Date (As of June 30th) | Estimated Remaining for Year | Projected Actual Result At Year End | % Change Last Adopted vs Projected Change | Proposed Budget | % Change Projected Actual vs Proposed |
| EXPENDITURES (CONT.) | | | | | | | | | |
| CAPITAL OUTLAY: | | | | | | | | | |
| Personnel - Office Equipment | 18,400 | - | - | - | - | - | 0.00% | - | 0.00% |
| TOTAL CAPITAL OUTLAY | 18,400 | - | - | - | - | - | | - | |
| TOTAL EXPENDITURES | 502,446 | 564,145 | 564,145 | 211,349 | 347,825 | 559,174 | | 600,010 | |

LEGAL SERVICES
ACCOUNT NUMBER: 001-400545

| Description | 2019 | 2020 | | | | | 2021 | | |
|--|----------------------|--------------------|------------------------|---|------------------------------------|---|---|--------------------|---|
| | Prior Year Actual | Original Budget | Last Adopted Budget | Actual Year-to-Date (As of June 30th) | Estimated Remaining for Year | Projected Actual Result At Year End | % Change Last Adopted vs Projected Change | Proposed Budget | % Change Projected Actual vs Proposed |
| EXPENDITURES: | | | | | | | | | |
| PERSONAL SERVICES: | | | | | | | | | |
| Legal - Salaries | 118,726 | 130,500 | 130,500 | 99,736 | 126,264 | 226,000 | 73.18% | 310,500 | 37.39% |
| Legal - Non-PR Salaries/Benefits | 182,114 | 184,500 | 184,500 | 66,579 | 66,421 | 133,000 | -27.91% | 140,000 | 5.26% |
| Legal - FICA | - | 400 | 400 | - | - | - | -100.00% | - | 0.00% |
| Legal - Retirement | 13,269 | 14,800 | 14,800 | 12,218 | 15,482 | 27,700 | 87.16% | 38,100 | 37.55% |
| Legal - Life/Health Insurance | 12,824 | 19,500 | 19,500 | 16,314 | 18,686 | 35,000 | 79.49% | 80,000 | 128.57% |
| Legal - Workers Compensation | 433 | 400 | 400 | 309 | 391 | 700 | 75.00% | 1,000 | 42.86% |
| Legal - Unemployment | 12 | 15 | 15 | 10 | 15 | 25 | 66.67% | 35 | 40.00% |
| Legal - Medicare | 1,677 | 1,800 | 1,800 | 1,434 | 1,866 | 3,300 | 83.33% | 4,500 | 36.36% |
| Legal - Disability | 377 | 400 | 400 | 345 | 380 | 725 | 81.25% | 1,050 | 44.83% |
| Legal - Deferred Compensation | 2,682 | 2,850 | 2,850 | 1,212 | 1,488 | 2,700 | -5.26% | 2,850 | 5.56% |
| Legal - Dental Insurance | 240 | 240 | 240 | 170 | 180 | 350 | 45.83% | 600 | 71.43% |
| Legal - OPEB Contribution | 4,155 | 4,200 | 4,200 | 3,491 | 4,509 | 8,000 | 90.48% | 11,000 | 37.50% |
| Legal - Miscellaneous | 45 | 275 | 275 | 45 | 230 | 275 | 0.00% | 275 | 0.00% |
| TOTAL PERSONAL SERVICES | 336,554 | 359,880 | 359,880 | 201,863 | 235,912 | 437,775 | | 589,910 | |
| OPERATING SERVICES: | | | | | | | | | |
| Legal - Ads, Dues & Subscriptions | 5,757 | 7,956 | 7,956 | 2,165 | 13,735 | 15,900 | 99.85% | 16,400 | 3.14% |
| Legal - Printing | 97 | 1,000 | 1,000 | 145 | 855 | 1,000 | 0.00% | 1,000 | 0.00% |
| Legal - Postage | 103 | 1,100 | 1,100 | 87 | 1,013 | 1,100 | 0.00% | 1,100 | 0.00% |
| Legal - Telephone | 2,888 | 3,760 | 3,760 | 1,647 | 2,953 | 4,600 | 22.34% | 7,000 | 52.17% |
| Legal - Rentals | 1,320 | 1,400 | 1,400 | 770 | 230 | 1,000 | -28.57% | 1,500 | 50.00% |
| Legal - Maint. of Property & Equipment | - | 1,000 | 1,000 | - | - | - | -100.00% | - | 0.00% |
| Legal - Contractual Services | 4,153 | 4,862 | 4,862 | 1,716 | 5,974 | 7,690 | 58.17% | 8,265 | 7.48% |
| Legal - Professional Services | 2,282 | 54,950 | 54,950 | 458 | 55,342 | 55,800 | 1.55% | 56,500 | 1.25% |
| Legal - Employee Liability | 405 | 450 | 450 | 384 | - | 384 | -14.67% | 422 | 9.90% |
| Legal - General Liability | 2,323 | 2,555 | 2,555 | 2,685 | - | 2,685 | 5.09% | 2,954 | 10.02% |
| TOTAL OPERATING SERVICES | 19,328 | 79,033 | 79,033 | 10,057 | 80,102 | 90,159 | | 95,141 | |
| MATERIALS & SUPPLIES: | | | | | | | | | |
| Legal - Office & Communications Equip. | 182 | 6,200 | 6,200 | 10,853 | 1,047 | 11,900 | -100.00% | 10,000 | -15.97% |
| Legal - Office Supplies | 3,180 | 4,000 | 4,000 | 3,471 | 8,529 | 12,000 | 200.00% | 8,000 | -33.33% |
| Legal - Food & Clothing | 355 | 700 | 700 | 700 | 200 | 900 | 28.57% | 1,200 | 33.33% |
| Legal - Maint of Buildings & Grounds | 839 | 970 | 970 | 363 | 637 | 1,000 | 3.09% | 1,000 | 0.00% |
| TOTAL MATERIALS & SUPPLIES | 4,556 | 11,870 | 11,870 | 15,387 | 10,413 | 25,800 | | 20,200 | |

CONTINUED

LEGAL SERVICES
ACCOUNT NUMBER: 001-400545

| Description | 2019 | 2020 | | | | | 2021 | | |
|-----------------------------|----------------------|--------------------|------------------------|---|------------------------------------|---|---|--------------------|---|
| | Prior Year Actual | Original Budget | Last Adopted Budget | Actual Year-to-Date (As of June 30th) | Estimated Remaining for Year | Projected Actual Result At Year End | % Change Last Adopted vs Projected Change | Proposed Budget | % Change Projected Actual vs Proposed |
| EXPENDITURES (CONT.) | | | | | | | | | |
| OTHER CHARGES: | | | | | | | | | |
| Legal - Training & Travel | 4,127 | 6,000 | 6,000 | 1,075 | 4,925 | 6,000 | 0.00% | 8,000 | 33.33% |
| Legal - Official Fees | 360 | 1,500 | 1,500 | 132 | 1,368 | 1,500 | 0.00% | 1,500 | 0.00% |
| TOTAL OTHER CHARGES | 4,487 | 7,500 | 7,500 | 1,207 | 6,293 | 7,500 | | 9,500 | |
| CAPITAL OUTLAY: | | | | | | | | | |
| Legal - Office Equipment | - | - | - | - | 12,000 | 12,000 | 100.00% | - | -100.00% |
| TOTAL CAPITAL OUTLAY | - | - | - | - | 12,000 | 12,000 | | - | |
| TOTAL EXPENDITURES | 364,925 | 458,283 | 458,283 | 228,514 | 344,720 | 573,234 | | 714,751 | |

TAXATION - ASSESSOR

ACCOUNT NUMBER: 001-400550

| Description | 2019 | 2020 | | | | | 2021 | | |
|--------------------------------|----------------------|--------------------|------------------------|---|------------------------------------|---|---|--------------------|---|
| | Prior Year Actual | Original Budget | Last Adopted Budget | Actual Year-to-Date (As of June 30th) | Estimated Remaining for Year | Projected Actual Result At Year End | % Change Last Adopted vs Projected Change | Proposed Budget | % Change Projected Actual vs Proposed |
| EXPENDITURES: | | | | | | | | | |
| INTERGOVERNMENTAL: | | | | | | | | | |
| Taxation - Assessor | - | 1,500 | 1,500 | - | 500 | 500 | -66.67% | 1,500 | 200.00% |
| TOTAL INTERGOVERNMENTAL | - | 1,500 | 1,500 | - | 500 | 500 | | 1,500 | |
| TOTAL EXPENDITURES | - | 1,500 | 1,500 | - | 500 | 500 | | 1,500 | |

TAXATION - COLLECTOR

ACCOUNT NUMBER: 001-400560

| Description | 2019 | 2020 | | | | | 2021 | | |
|---|----------------------|--------------------|------------------------|---|------------------------------------|---|---|--------------------|---|
| | Prior Year Actual | Original Budget | Last Adopted Budget | Actual Year-to-Date (As of June 30th) | Estimated Remaining for Year | Projected Actual Result At Year End | % Change Last Adopted vs Projected Change | Proposed Budget | % Change Projected Actual vs Proposed |
| EXPENDITURES: | | | | | | | | | |
| INTERGOVERNMENTAL: | | | | | | | | | |
| Taxation - Cost of Ad Valorem Tax Coll. | - | 1,500 | 1,500 | - | 1,500 | 1,500 | 0.00% | 1,500 | 0.00% |
| Taxation - Cost of Sales Tax Collection | 173,432 | 180,845 | 180,845 | - | 182,555 | 182,555 | 0.95% | 184,735 | 1.19% |
| TOTAL INTERGOVERNMENTAL | 173,432 | 182,345 | 182,345 | - | 184,055 | 184,055 | | 186,235 | |
| TOTAL EXPENDITURES | 173,432 | 182,345 | 182,345 | - | 184,055 | 184,055 | | 186,235 | |

PLANNING AND ZONING

ACCOUNT NUMBER: 001-400610

| Description | 2019 | 2020 | | | | | 2021 | | |
|--|----------------------|--------------------|------------------------|---|------------------------------------|---|---|--------------------|---|
| | Prior Year Actual | Original Budget | Last Adopted Budget | Actual Year-to-Date (As of June 30th) | Estimated Remaining for Year | Projected Actual Result At Year End | % Change Last Adopted vs Projected Change | Proposed Budget | % Change Projected Actual vs Proposed |
| EXPENDITURES: | | | | | | | | | |
| PERSONAL SERVICES: | | | | | | | | | |
| P & Z - Salaries | 729,004 | 809,500 | 809,500 | 317,363 | 387,137 | 704,500 | -12.97% | 752,000 | 6.74% |
| P & Z - Per Diem | 7,620 | 10,080 | 10,080 | 1,380 | 1,620 | 3,000 | -70.24% | 10,080 | 236.00% |
| P & Z - FICA | 847 | 1,200 | 1,200 | 78 | 622 | 700 | -41.67% | - | -100.00% |
| P & Z - Retirement | 80,859 | 99,000 | 99,000 | 38,871 | 47,129 | 86,000 | -13.13% | 92,500 | 7.56% |
| P & Z - Life/Health Insurance | 150,558 | 153,500 | 153,500 | 75,316 | 79,184 | 154,500 | 0.65% | 176,000 | 13.92% |
| P & Z - Workers Compensation | 27,965 | 29,500 | 29,500 | 12,307 | 15,893 | 28,200 | -4.41% | 30,500 | 8.16% |
| P & Z - Unemployment | 73 | 100 | 100 | 32 | 38 | 70 | -30.00% | 75 | 7.14% |
| P & Z - Medicare | 8,245 | 9,300 | 9,300 | 4,087 | 4,913 | 9,000 | -3.23% | 11,000 | 22.22% |
| P & Z - Disability | 2,254 | 2,650 | 2,650 | 1,151 | 1,149 | 2,300 | -13.21% | 2,400 | 4.35% |
| P & Z - Deferred Compensation | 29,704 | 22,000 | 22,000 | 10,286 | 12,614 | 22,900 | 4.09% | 24,200 | 5.68% |
| P & Z - Dental Insurance | 1,176 | 1,250 | 1,250 | 563 | 637 | 1,200 | -4.00% | 1,200 | 0.00% |
| P & Z - OPEB Contribution | 25,037 | 28,000 | 28,000 | 11,106 | 13,494 | 24,600 | -12.14% | 26,500 | 7.72% |
| P & Z - Miscellaneous | 809 | 870 | 870 | 90 | 780 | 870 | 0.00% | 870 | 0.00% |
| TOTAL PERSONAL SERVICES | 1,064,151 | 1,166,950 | 1,166,950 | 472,630 | 565,210 | 1,037,840 | | 1,127,325 | |
| OPERATING SERVICES: | | | | | | | | | |
| P & Z - Ads, Dues & Subscriptions | 11,268 | 6,020 | 6,020 | 4,125 | 1,895 | 6,020 | 0.00% | 6,020 | 0.00% |
| P & Z - Printing | 2,770 | 10,000 | 10,000 | 278 | 9,722 | 10,000 | 0.00% | 10,000 | 0.00% |
| P & Z - Postage | 36 | 4,000 | 4,000 | - | 4,000 | 4,000 | 0.00% | 4,000 | 0.00% |
| P & Z - Telephone | 4,382 | 10,000 | 10,000 | 2,332 | 7,668 | 10,000 | 0.00% | 10,000 | 0.00% |
| P & Z - Rentals | 553 | 1,000 | 1,000 | 170 | 830 | 1,000 | 0.00% | 29,428 | 2842.80% |
| P & Z - Maint. of Property & Equipment | 4,706 | 10,200 | 10,200 | 10,025 | 175 | 10,200 | 0.00% | 10,200 | 0.00% |
| P & Z - Contractual Services | 49,749 | 54,550 | 54,550 | 18,040 | 36,510 | 54,550 | 0.00% | 54,550 | 0.00% |
| P & Z - Professional Services | 42,447 | 143,000 | 143,000 | 2,631 | 140,369 | 143,000 | 0.00% | 143,000 | 0.00% |
| P & Z - Merchant Services | 3,899 | 2,500 | 2,500 | 3,100 | (600) | 2,500 | 0.00% | 5,000 | 100.00% |
| P & Z - Property Insurance | 4,490 | 4,940 | 4,940 | 4,305 | 2,574 | 6,879 | 39.25% | 7,567 | 10.00% |
| P & Z - Automobile Insurance | 8,130 | 8,950 | 8,950 | 9,037 | - | 9,037 | 0.97% | 9,941 | 10.00% |
| P & Z - Employee Liability | 1,482 | 1,630 | 1,630 | 1,315 | - | 1,315 | -19.33% | 1,447 | 10.04% |
| P & Z - General Liability | 8,378 | 9,220 | 9,220 | 9,194 | - | 9,194 | -0.28% | 10,114 | 10.01% |
| TOTAL OPERATING SERVICES | 142,290 | 266,010 | 266,010 | 64,552 | 203,143 | 267,695 | | 301,267 | |

CONTINUED

PLANNING AND ZONING

ACCOUNT NUMBER: 001-400610

| Description | 2019 | 2020 | | | | | 2021 | | |
|---|----------------------|--------------------|------------------------|---|------------------------------------|---|---|--------------------|---|
| | Prior Year Actual | Original Budget | Last Adopted Budget | Actual Year-to-Date (As of June 30th) | Estimated Remaining for Year | Projected Actual Result At Year End | % Change Last Adopted vs Projected Change | Proposed Budget | % Change Projected Actual vs Proposed |
| EXPENDITURES (CONT.) | | | | | | | | | |
| MATERIALS & SUPPLIES: | | | | | | | | | |
| P & Z - Office & Communications Equip. | 9,094 | 22,000 | 22,000 | 2,965 | 19,035 | 22,000 | 0.00% | 22,000 | 0.00% |
| P & Z - Office Supplies | 6,350 | 12,800 | 12,800 | 1,948 | 10,852 | 12,800 | 0.00% | 12,800 | 0.00% |
| P & Z - Medical, Drugs | 156 | 400 | 400 | - | 400 | 400 | 0.00% | 2,900 | 625.00% |
| P & Z - Food & Clothing | 2,849 | 6,500 | 6,500 | 2,600 | 3,900 | 6,500 | 0.00% | 9,000 | 38.46% |
| P & Z - Maint. of Buildings & Grounds | 5,026 | 5,000 | 5,000 | 1,714 | 3,286 | 5,000 | 0.00% | 5,000 | 0.00% |
| P & Z - Vehicle Supplies | 5,371 | 8,000 | 8,000 | 2,109 | 5,891 | 8,000 | 0.00% | 8,000 | 0.00% |
| P & Z - Miscellaneous | 348 | 6,000 | 6,000 | 257 | 5,743 | 6,000 | 0.00% | 6,000 | 0.00% |
| P & Z - Equipment & Vehicle Parts | 70 | 1,500 | 1,500 | 251 | 1,249 | 1,500 | 0.00% | 1,500 | 0.00% |
| P & Z - Tools & Equipment | 54 | 500 | 500 | 85 | 415 | 500 | 0.00% | 500 | 0.00% |
| TOTAL MATERIALS & SUPPLIES | 29,318 | 62,700 | 62,700 | 11,929 | 50,771 | 62,700 | | 67,700 | |
| OTHER CHARGES: | | | | | | | | | |
| P & Z - Training & Travel | 6,079 | 17,500 | 17,500 | 918 | 16,582 | 17,500 | 0.00% | 17,500 | 0.00% |
| P & Z - Judgements/Damages | - | 28,500 | 28,500 | - | 28,500 | 28,500 | 0.00% | 28,500 | 0.00% |
| P & Z - Official Fees | 36,832 | 24,300 | 24,300 | 11,646 | 12,654 | 24,300 | 0.00% | 24,300 | 0.00% |
| TOTAL OTHER CHARGES | 42,911 | 70,300 | 70,300 | 12,564 | 57,736 | 70,300 | | 70,300 | |
| CAPITAL OUTLAY: | | | | | | | | | |
| P & Z - Improvement other Than Building | 3,525 | - | - | - | - | - | 0.00% | - | 0.00% |
| P & Z - Acquisition of Vehicles | 20,448 | 20,000 | 20,000 | - | 20,000 | 20,000 | 0.00% | - | -100.00% |
| P & Z - Building, Ground & Plant | - | 20,000 | 20,000 | - | 20,000 | 20,000 | 0.00% | 20,000 | 0.00% |
| P & Z - Office Equipment | 10,345 | - | - | - | - | - | 0.00% | - | 0.00% |
| P & Z - Architectural/Engineering Fees | 1,493 | - | - | - | - | - | 0.00% | - | 0.00% |
| TOTAL CAPITAL OUTLAY | 35,811 | 40,000 | 40,000 | - | 40,000 | 40,000 | | 20,000 | |
| TOTAL EXPENDITURES | 1,314,481 | 1,605,960 | 1,605,960 | 561,675 | 916,860 | 1,478,535 | | 1,586,592 | |

PLANNING & ZONING

ACCOUNT NUMBER: 001-400610

**NARRATIVE EXPLANATION OF CAPITAL OUTLAY
FOR REQUESTED YEAR 2021**

| CAPITAL OUTLAY: | AMOUNT | DETAILED DESCRIPTION | Sub-total |
|------------------------------------|---------------|---|------------------|
| Buildings, Grounds & General Plant | \$ 20,000 | Planning & Zoning Building Improvements | \$ 20,000 |

Grand Total Requested:

\$ 20,000

COASTAL ZONE MANAGEMENT

ACCOUNT NUMBER: 001-400611

| Description | 2019 | 2020 | | | | | 2021 | | |
|---------------------------------------|----------------------|--------------------|------------------------|---|-----------------------------------|---|---|--------------------|---|
| | Prior Year Actual | Original Budget | Last Adopted Budget | Actual Year-to-Date (As of June 30th) | Estimate Remaining for Year | Projected Actual Result at Year End | % Change Last Adopted vs Projected Actual | Proposed Budget | % Change Projected Actual vs Proposed |
| EXPENDITURES: | | | | | | | | | |
| PERSONAL SERVICES: | | | | | | | | | |
| CZM - Salaries | 158,602 | 213,000 | 213,000 | 74,559 | 91,441 | 166,000 | -22.07% | 169,500 | 2.11% |
| CZM - Per Diem | - | 5,040 | 5,040 | - | - | - | -100.00% | 5,040 | 100.00% |
| CZM - Retirement | 18,296 | 26,600 | 26,600 | 9,133 | 11,367 | 20,500 | -22.93% | 21,000 | 2.44% |
| CZM - Life/Health Insurance | 32,579 | 44,500 | 44,500 | 17,384 | 18,316 | 35,700 | -19.78% | 39,500 | 10.64% |
| CZM - Workers Compensation | 733 | 1,000 | 1,000 | 373 | 477 | 850 | -15.00% | 850 | 0.00% |
| CZM - Unemployment | 16 | 25 | 25 | 7 | 18 | 25 | 0.00% | 20 | -20.00% |
| CZM - Medicare | 2,207 | 3,100 | 3,100 | 1,082 | 1,368 | 2,450 | -20.97% | 2,500 | 2.04% |
| CZM - Disability | 516 | 700 | 700 | 271 | 274 | 545 | -22.14% | 600 | 10.09% |
| CZM - Deferred Compensation | 5,565 | 5,900 | 5,900 | 2,516 | 3,084 | 5,600 | -5.08% | 5,900 | 5.36% |
| CZM - OPEB Contribution | 5,551 | 7,500 | 7,500 | 2,610 | 3,190 | 5,800 | -22.67% | 6,000 | 3.45% |
| CZM - Miscellaneous | - | 78 | 78 | - | 78 | 78 | 0.00% | 78 | 0.00% |
| TOTAL PERSONAL SERVICES | 224,065 | 307,443 | 307,443 | 107,935 | 129,613 | 237,548 | | 250,988 | |
| OPERATING SERVICES: | | | | | | | | | |
| CZM - Ads, Dues & Subscriptions | 166 | 1,100 | 1,100 | - | 1,100 | 1,100 | 0.00% | 1,100 | 0.00% |
| CZM - Printing | - | 3,000 | 3,000 | - | 3,000 | 3,000 | 0.00% | 3,000 | 0.00% |
| CZM - Postage | - | 13,500 | 13,500 | - | 13,500 | 13,500 | 0.00% | 13,500 | 0.00% |
| CZM - Rentals | - | 1,000 | 1,000 | - | 1,000 | 1,000 | 0.00% | 1,000 | 0.00% |
| CZM - Maint. of Property & Equipment | 32,000 | 134,210 | 134,210 | 32,000 | 102,210 | 134,210 | 0.00% | 134,210 | 0.00% |
| CZM - Professional Services | 18,600 | 125,500 | 125,500 | 4,600 | 120,900 | 125,500 | 0.00% | 125,500 | 0.00% |
| CZM - Property Insurance | 1,931 | 2,125 | 2,125 | 2,334 | - | 2,334 | 9.84% | 2,567 | 9.98% |
| CZM - Automobile Insurance | 945 | 1,040 | 1,040 | 1,004 | - | 1,004 | -3.46% | 1,105 | 10.06% |
| CZM - Employee Liability | 580 | 640 | 640 | 535 | - | 535 | -16.41% | 588 | 9.91% |
| CZM - General Liability | 3,322 | 3,655 | 3,655 | 3,738 | - | 3,738 | 2.27% | 4,111 | 9.98% |
| TOTAL OPERATING SERVICES | 57,544 | 285,770 | 285,770 | 44,211 | 241,710 | 285,921 | | 286,681 | |
| MATERIALS & SUPPLIES: | | | | | | | | | |
| CZM - Office & Communications Equip. | 5,555 | 6,000 | 6,000 | - | 6,000 | 6,000 | 0.00% | 6,000 | 0.00% |
| CZM - Office Supplies | - | 1,200 | 1,200 | - | 1,200 | 1,200 | 0.00% | 1,200 | 0.00% |
| CZM - Food & Clothing | 110 | 1,250 | 1,250 | 400 | 850 | 1,250 | 0.00% | 1,250 | 0.00% |
| CZM - Maint of Buildings & Grounds | - | 300 | 300 | - | 300 | 300 | 0.00% | 300 | 0.00% |
| CZM - Vehicle Supplies | 358 | 1,800 | 1,800 | 78 | 1,722 | 1,800 | 0.00% | 1,800 | 0.00% |
| CZM - Gravel, Sand, Dirt & Shells | - | 20,000 | 20,000 | - | 20,000 | 20,000 | 0.00% | 20,000 | 0.00% |
| CZM - Vehicle & Equipment Parts | - | 3,000 | 3,000 | - | 3,000 | 3,000 | 0.00% | 3,000 | 0.00% |
| TOTAL MATERIALS & SUPPLIES | 6,023 | 33,550 | 33,550 | 478 | 33,072 | 33,550 | | 33,550 | |

CONTINUED

COASTAL ZONE MANAGEMENT

ACCOUNT NUMBER: 001-400611

| Description | <u>2019</u> | <u>2020</u> | | | | | <u>2021</u> | | |
|---|----------------------|--------------------|------------------------|---|-----------------------------------|---|---|--------------------|---|
| | Prior Year Actual | Original Budget | Last Adopted Budget | Actual Year-to-Date (As of June 30th) | Estimate Remaining for Year | Projected Actual Result at Year End | % Change Last Adopted vs Projected Actual | Proposed Budget | % Change Projected Actual vs Proposed |
| EXPENDITURES (CONT.) | | | | | | | | | |
| OTHER CHARGES: | | | | | | | | | |
| CZM - Training & Travel | 3,181 | 5,500 | 5,500 | 165 | 5,335 | 5,500 | 0.00% | 5,500 | 0.00% |
| CZM - Official Fees | - | 200 | 200 | - | 200 | 200 | 0.00% | 200 | 0.00% |
| TOTAL OTHER CHARGES | 3,181 | 5,700 | 5,700 | 165 | 5,535 | 5,700 | | 5,700 | |
| CAPITAL OUTLAY: | | | | | | | | | |
| CZM - Improvements other than Buildings | - | 75,000 | 75,000 | - | 75,000 | 75,000 | 0.00% | 75,000 | 0.00% |
| CZM - Acquisition of Vehicles | - | - | - | 23,964 | - | 23,964 | 100.00% | - | -100.00% |
| CZM - Office Equipment | - | 5,000 | 5,000 | - | 5,000 | 5,000 | 0.00% | 2,000 | -60.00% |
| CZM - Other Fees | - | 1,000 | 1,000 | - | 1,000 | 1,000 | 0.00% | 1,000 | 0.00% |
| TOTAL CAPITAL OUTLAY | - | 81,000 | 81,000 | 23,964 | 81,000 | 104,964 | | 78,000 | |
| INTERGOVERNMENTAL | | | | | | | | | |
| CZM - Grants | - | 19,000 | 19,000 | - | 19,000 | 19,000 | 0.00% | 19,000 | 0.00% |
| TOTAL INTERGOVERNMENTAL | - | 19,000 | 19,000 | - | 19,000 | 19,000 | | 19,000 | |
| TOTAL EXPENDITURES | 290,813 | 732,463 | 732,463 | 176,753 | 509,930 | 686,683 | | 673,919 | |

COASTAL ZONE MANAGEMENT

ACCOUNT NUMBER: 001-400611

**NARRATIVE EXPLANATION OF CAPITAL OUTLAY
FOR REQUESTED YEAR 2021**

| CAPITAL OUTLAY: | AMOUNT | DETAILED DESCRIPTION | Sub-total |
|-----------------------------------|------------------|-----------------------------------|------------------|
| Improvements other than Buildings | \$ 75,000 | Wetland Watcher Park and Jetty | \$ 75,000 |
| Office Equipment | \$ 2,000 | New Furniture for Office Addition | \$ 2,000 |
| Other Fees | \$ 1,000 | CIAP Required Advisement | \$ 1,000 |
| Grand Total Requested: | \$ 78,000 | | |

ICC BUILDING CODES
ACCOUNT NUMBER: 001-400612

| Description | 2019 | 2020 | | | | | 2021 | | |
|---------------------------------------|-------------------|-----------------|---------------------|---------------------------------------|-----------------------------|-------------------------------------|---|-----------------|---------------------------------------|
| | Prior Year Actual | Original Budget | Last Adopted Budget | Actual Year-to-Date (as of June 30th) | Estimate Remaining for Year | Projected Actual Result at Year End | % Change Last Adopted vs Projected Actual | Proposed Budget | % Change Projected Actual vs Proposed |
| EXPENDITURES: | | | | | | | | | |
| PERSONAL SERVICES: | | | | | | | | | |
| Bldg Code - Salaries | 138,370 | 153,000 | 153,000 | 66,842 | 85,258 | 152,100 | -0.59% | 159,000 | 4.54% |
| Bldg Code - Retirement | 15,956 | 19,100 | 19,100 | 8,188 | 10,512 | 18,700 | -2.09% | 19,500 | 4.28% |
| Bldg Code - Life/Health Insurance | 45,894 | 55,500 | 55,500 | 22,868 | 24,632 | 47,500 | -14.41% | 53,000 | 11.58% |
| Bldg Code - Workers Compensation | 639 | 720 | 720 | 334 | 426 | 760 | 5.56% | 800 | 5.26% |
| Bldg Code - Unemployment | 14 | 20 | 20 | 7 | 13 | 20 | 0.00% | 20 | 0.00% |
| Bldg Code - Medicare | 1,890 | 2,300 | 2,300 | 937 | 1,263 | 2,200 | -4.35% | 2,300 | 4.55% |
| Bldg Code - Disability | 453 | 510 | 510 | 247 | 253 | 500 | -1.96% | 525 | 5.00% |
| Bldg Code - Deferred Compensation | 591 | 580 | 580 | 488 | 662 | 1,150 | 98.28% | 1,400 | 21.74% |
| Bldg Code - Dental Insurance | 340 | 360 | 360 | 175 | 185 | 360 | 0.00% | 360 | 0.00% |
| Bldg Code - OPEB Contribution | 4,843 | 5,400 | 5,400 | 2,339 | 3,061 | 5,400 | 0.00% | 5,600 | 3.70% |
| Bldg Code - Miscellaneous | - | 39 | 39 | - | 39 | 39 | 0.00% | 39 | 0.00% |
| TOTAL PERSONAL SERVICES | 208,990 | 237,529 | 237,529 | 102,425 | 126,304 | 228,729 | | 242,544 | |
| OPERATING SERVICES: | | | | | | | | | |
| Bldg Code - Ads, Dues & Subscriptions | - | 1,000 | 1,000 | - | 1,000 | 1,000 | 0.00% | 1,000 | 0.00% |
| Bldg Code - Printing | - | 2,500 | 2,500 | - | 2,500 | 2,500 | 0.00% | 2,500 | 0.00% |
| Bldg Code - Postage | - | 250 | 250 | - | 250 | 250 | 0.00% | 250 | 0.00% |
| Bldg Code - Telephone | - | 1,049 | 1,049 | - | 1,049 | 1,049 | 0.00% | 1,049 | 0.00% |
| Bldg Code - Maint. of Prop & Eqpt | - | 500 | 500 | - | 500 | 500 | 0.00% | 500 | 0.00% |
| Bldg Code - Contractual Services | - | 3,085 | 3,085 | - | 3,085 | 3,085 | 0.00% | 3,085 | 0.00% |
| Bldg Code - Professional Services | 394,504 | 450,000 | 450,000 | 213,521 | 236,479 | 450,000 | 0.00% | 563,000 | 25.11% |
| Bldg Code - Employee Liability | 710 | 785 | 785 | 593 | - | 593 | -24.46% | 652 | 9.95% |
| Bldg Code - General Liability | 3,940 | 4,335 | 4,335 | 4,146 | - | 4,146 | -4.36% | 4,561 | 10.01% |
| TOTAL OPERATING SERVICES | 399,154 | 463,504 | 463,504 | 218,260 | 244,863 | 463,123 | | 576,597 | |
| MATERIALS & SUPPLIES: | | | | | | | | | |
| Bldg Code - Office & Comm. Equip. | 3,640 | 4,000 | 4,000 | - | 4,000 | 4,000 | 0.00% | 4,000 | 0.00% |
| Bldg Code - Office Supplies | - | 1,500 | 1,500 | - | 1,500 | 1,500 | 0.00% | 1,500 | 0.00% |
| Bldg Code - Food & Clothing | - | 600 | 600 | 600 | - | 600 | 0.00% | 600 | 0.00% |
| Bldg Code - Vehicle Supplies | - | 2,000 | 2,000 | - | 2,000 | 2,000 | 0.00% | 2,000 | 0.00% |
| Bldg Code - Vehicle & Equipment Parts | - | 500 | 500 | - | 500 | 500 | 0.00% | 500 | 0.00% |
| TOTAL MATERIALS & SUPPLIES | 3,640 | 8,600 | 8,600 | 600 | 8,000 | 8,600 | | 8,600 | |
| OTHER CHARGES: | | | | | | | | | |
| Bldg Code - Training & Travel | 700 | 4,000 | 4,000 | - | 4,000 | 4,000 | 0.00% | 4,000 | 0.00% |
| TOTAL OTHER CHARGES | 700 | 4,000 | 4,000 | - | 4,000 | 4,000 | | 4,000 | |
| TOTAL EXPENDITURES | 612,484 | 713,633 | 713,633 | 321,285 | 383,167 | 704,452 | | 831,741 | |

DATA PROCESSING

ACCOUNT NUMBER: 001-400620

| Description | 2019 | 2020 | | | | | 2021 | | |
|---------------------------------------|----------------------|--------------------|------------------------|---|-----------------------------------|---|---|--------------------|---|
| | Prior Year Actual | Original Budget | Last Adopted Budget | Actual Year-to-Date (as of June 30th) | Estimate Remaining for Year | Projected Actual Result at Year End | % Change Last Adopted vs Projected Actual | Proposed Budget | % Change Projected Actual vs Proposed |
| EXPENDITURES: | | | | | | | | | |
| OPERATING SERVICES: | | | | | | | | | |
| Data Proc - Ads, Dues & Subscriptions | 360 | 500 | 500 | - | 300 | 300 | -40.00% | 500 | 66.67% |
| Data Proc - Printing | 3,116 | 2,500 | 2,500 | 1,311 | 1,189 | 2,500 | 0.00% | 2,500 | 0.00% |
| Data Proc - Postage | 19,183 | 24,000 | 24,000 | 6,929 | 12,271 | 19,200 | -20.00% | 24,000 | 25.00% |
| Data Proc - Telephone | 611 | 3,000 | 3,000 | 196 | 404 | 600 | -80.00% | 720 | 20.00% |
| Data Proc - Rentals | - | 1,500 | 1,500 | - | 500 | 500 | -66.67% | 500 | 0.00% |
| Data Proc - Maint. of Property & Eqpt | 10,095 | 1,000 | 1,000 | - | 500 | 500 | -50.00% | 1,000 | 100.00% |
| Data Proc - Contractual Services | 99,034 | 108,100 | 108,100 | 56,215 | 25,805 | 82,020 | -24.13% | 90,400 | 10.22% |
| Data Proc - Professional Services | 49,759 | 68,750 | 68,750 | 20,639 | 28,111 | 48,750 | -29.09% | 53,750 | 10.26% |
| TOTAL OPERATING SERVICES | 182,158 | 209,350 | 209,350 | 85,290 | 69,080 | 154,370 | | 173,370 | |
| MATERIALS & SUPPLIES: | | | | | | | | | |
| Data Proc - Office & Comm. Equipment | 8,727 | 9,500 | 9,500 | - | 4,000 | 4,000 | -57.89% | 6,000 | 50.00% |
| Data Proc - Office Supplies | 4,065 | 5,000 | 5,000 | 3,468 | 2,532 | 6,000 | 20.00% | 5,500 | -8.33% |
| Data Proc - Small Tools & Equipment | - | 500 | 500 | - | 250 | 250 | -50.00% | 500 | 100.00% |
| TOTAL MATERIALS & SUPPLIES | 12,792 | 15,000 | 15,000 | 3,468 | 6,782 | 10,250 | | 12,000 | |
| OTHER CHARGES: | | | | | | | | | |
| Data Proc - Training & Travel | - | 1,500 | 1,500 | - | - | - | -100.00% | - | 0.00% |
| TOTAL OTHER CHARGES | - | 1,500 | 1,500 | - | - | - | | - | |
| CAPITAL OUTLAY: | | | | | | | | | |
| Data Proc - Office Equipment | 17,751 | 15,000 | 15,000 | - | 15,000 | 15,000 | 0.00% | 20,000 | 33.33% |
| TOTAL CAPITAL OUTLAY | 17,751 | 15,000 | 15,000 | - | 15,000 | 15,000 | | 20,000 | |
| TOTAL EXPENDITURES | 212,701 | 240,850 | 240,850 | 88,758 | 90,862 | 179,620 | | 205,370 | |

DATA PROCESSING

ACCOUNT NUMBER: 001-400620

NARRATIVE EXPLANATION OF CAPITAL OUTLAY FOR REQUESTED YEAR 2021

| CAPITAL OUTLAY: | AMOUNT | DETAILED DESCRIPTION | Sub-total |
|------------------------|---------------|---|------------------|
| Office Equipment | \$ 20,000 | Accounting & Laserfiche Software Upgrades | \$ 20,000 |

Grand Total Requested:

| |
|------------------|
| \$ 20,000 |
|------------------|

INFORMATION TECHNOLOGY
ACCOUNT NUMBER: 001-400625

| Description | 2019 | 2020 | | | | | 2021 | | |
|---------------------------------------|----------------------|--------------------|------------------------|---|-----------------------------------|---|---|--------------------|---|
| | Prior Year Actual | Original Budget | Last Adopted Budget | Actual Year-to-Date (as of June 30th) | Estimate Remaining for Year | Projected Actual Result at Year End | % Change Last Adopted vs Projected Actual | Proposed Budget | % Change Projected Actual vs Proposed |
| EXPENDITURES: | | | | | | | | | |
| PERSONAL SERVICES: | | | | | | | | | |
| Info Tech - Salaries | 282,882 | 337,500 | 337,500 | 160,674 | 195,326 | 356,000 | 5.48% | 363,500 | 2.11% |
| Info Tech - Retirement | 32,613 | 42,200 | 42,200 | 19,532 | 23,968 | 43,500 | 3.08% | 44,500 | 2.30% |
| Info Tech - Life/Health Insurance | 27,703 | 40,000 | 40,000 | 22,730 | 27,270 | 50,000 | 25.00% | 54,500 | 9.00% |
| Info Tech - Workers Compensation | 1,308 | 1,600 | 1,600 | 803 | 997 | 1,800 | 12.50% | 1,850 | 2.78% |
| Info Tech - Unemployment | 28 | 35 | 35 | 16 | 19 | 35 | 0.00% | 40 | 14.29% |
| Info Tech - Medicare | 4,038 | 4,900 | 4,900 | 2,381 | 2,869 | 5,250 | 7.14% | 5,300 | 0.95% |
| Info Tech - Disability | 877 | 1,200 | 1,200 | 550 | 800 | 1,350 | 12.50% | 1,200 | -11.11% |
| Info Tech - Deferred Compensation | 10,223 | 13,000 | 13,000 | 5,452 | 6,748 | 12,200 | -6.15% | 12,700 | 4.10% |
| Info Tech - Dental Insurance | 170 | 240 | 240 | 110 | 70 | 180 | -25.00% | 240 | 33.33% |
| Info Tech - OPEB Contribution | 9,901 | 12,000 | 12,000 | 5,624 | 6,876 | 12,500 | 4.17% | 12,800 | 2.40% |
| Info Tech - Miscellaneous | 90 | - | - | - | - | - | 0.00% | - | 0.00% |
| TOTAL PERSONAL SERVICES | 369,833 | 452,675 | 452,675 | 217,872 | 264,943 | 482,815 | | 496,630 | |
| OPERATING SERVICES: | | | | | | | | | |
| Info Tech - Ads, Dues & Subscriptions | 11,091 | 11,880 | 11,880 | 6,872 | 5,008 | 11,880 | 0.00% | 12,280 | 3.37% |
| Info Tech - Printing | - | 450 | 450 | - | 450 | 450 | 0.00% | 450 | 0.00% |
| Info Tech - Postage | - | 500 | 500 | - | 500 | 500 | 0.00% | 500 | 0.00% |
| Info Tech - Telephone | 2,354 | 1,200 | 1,200 | 1,612 | (412) | 1,200 | 0.00% | 1,200 | 0.00% |
| Info Tech - Rentals | - | - | - | - | - | - | 0.00% | 12,680 | 100.00% |
| Info Tech - Maint. of Property & Eqpt | 4,356 | 12,050 | 12,050 | 1,824 | 10,226 | 12,050 | 0.00% | 4,550 | -62.24% |
| Info Tech - Contractual Services | 228,657 | 270,000 | 270,000 | 179,957 | 101,043 | 281,000 | 4.07% | 289,500 | 3.02% |
| Info Tech - Professional Services | 35,115 | 176,500 | 176,500 | 7,500 | 169,000 | 176,500 | 0.00% | 176,500 | 0.00% |
| Info Tech - Automobile Insurance | 3,779 | 4,160 | 4,160 | 3,299 | - | 3,299 | -20.70% | 3,629 | 10.00% |
| Info Tech - Employee Liability | 829 | 915 | 915 | 809 | - | 809 | -11.58% | 890 | 10.01% |
| Info Tech - General Liability | 4,757 | 5,235 | 5,235 | 5,659 | - | 5,659 | 8.10% | 6,225 | 10.00% |
| TOTAL OPERATING SERVICES | 290,938 | 482,890 | 482,890 | 207,532 | 285,815 | 493,347 | | 508,404 | |
| MATERIALS & SUPPLIES: | | | | | | | | | |
| Info Tech - Office & Comm. Equipment | 4,794 | 8,000 | 8,000 | 11,133 | (3,133) | 8,000 | 0.00% | 8,000 | 0.00% |
| Info Tech - Office Supplies | 1,643 | 3,000 | 3,000 | 1,501 | 1,499 | 3,000 | 0.00% | 3,000 | 0.00% |
| Info Tech - Food & Clothing | 200 | 600 | 600 | 900 | (300) | 600 | 0.00% | 800 | 33.33% |
| Info Tech - Maint. of Bldgs & Grounds | 365 | 2,500 | 2,500 | 26 | 2,474 | 2,500 | 0.00% | 2,500 | 0.00% |
| Info Tech - Vehicle Supplies | 478 | 5,000 | 5,000 | 542 | 4,458 | 5,000 | 0.00% | 3,000 | -40.00% |
| Info Tech - Equipment & Vehicle Parts | 235 | 5,000 | 5,000 | - | 5,000 | 5,000 | 0.00% | 2,000 | -60.00% |
| TOTAL MATERIALS & SUPPLIES | 7,715 | 24,100 | 24,100 | 14,102 | 9,998 | 24,100 | | 19,300 | |

CONTINUED

INFORMATION TECHNOLOGY
ACCOUNT NUMBER: 001-400625

| Description | 2019 | 2020 | | | | | 2021 | | |
|---|----------------------|--------------------|------------------------|---|-----------------------------------|---|---|--------------------|---|
| | Prior Year Actual | Original Budget | Last Adopted Budget | Actual Year-to-Date (as of June 30th) | Estimate Remaining for Year | Projected Actual Result at Year End | % Change Last Adopted vs Projected Actual | Proposed Budget | % Change Projected Actual vs Proposed |
| EXPENDITURES (CONT.) | | | | | | | | | |
| OTHER CHARGES: | | | | | | | | | |
| Info Tech - Training & Travel | 13,964 | 15,000 | 15,000 | 1,856 | 13,144 | 15,000 | 0.00% | 15,000 | 0.00% |
| TOTAL OTHER CHARGES | 13,964 | 15,000 | 15,000 | 1,856 | 13,144 | 15,000 | | 15,000 | |
| CAPITAL OUTLAY: | | | | | | | | | |
| Info Tech - Acquisition of Motor Vehicles | - | 25,000 | 25,000 | - | - | - | -100.00% | - | 0.00% |
| Info Tech - Office Equipment | 58,655 | 55,000 | 55,000 | 41,292 | 13,708 | 55,000 | 0.00% | 355,000 | 545.45% |
| TOTAL CAPITAL OUTLAY | 58,655 | 80,000 | 80,000 | 41,292 | 13,708 | 55,000 | | 355,000 | |
| TOTAL EXPENDITURES | 741,105 | 1,054,665 | 1,054,665 | 482,654 | 587,608 | 1,070,262 | | 1,394,334 | |

INFORMATION TECHNOLOGY

ACCOUNT NUMBER: 001-400625

NARRATIVE EXPLANATION OF CAPITAL OUTLAY FOR REQUESTED YEAR 2021

| CAPITAL OUTLAY: | AMOUNT | DETAILED DESCRIPTION | Sub-total |
|------------------------|---------------|--|------------------|
| Office Equipment | \$ 355,000 | Networking Hardware | \$ 20,000 |
| | | Phone Upgrades | 35,000 |
| | | Data Center Upgrades (Westbank & Eastbank) | 300,000 |

Grand Total Requested:

| |
|-------------------|
| \$ 355,000 |
|-------------------|

GIS
ACCOUNT NUMBER: 001-400626

| Description | 2019 | 2020 | | | | | 2021 | | |
|---------------------------------------|----------------------|--------------------|------------------------|---|-----------------------------------|---|---|--------------------|---|
| | Prior Year Actual | Original Budget | Last Adopted Budget | Actual Year-to-Date (as of June 30th) | Estimate Remaining for Year | Projected Actual Result at Year End | % Change Last Adopted vs Projected Actual | Proposed Budget | % Change Projected Actual vs Proposed |
| EXPENDITURES: | | | | | | | | | |
| PERSONAL SERVICES: | | | | | | | | | |
| GIS - Salaries | 200,623 | 430,000 | 430,000 | 106,173 | 155,827 | 262,000 | -39.07% | 342,000 | 30.53% |
| GIS - FICA | 529 | 450 | 450 | - | - | - | -100.00% | - | 0.00% |
| GIS - Retirement | 22,164 | 52,000 | 52,000 | 13,047 | 19,153 | 32,200 | -38.08% | 42,000 | 30.43% |
| GIS - Life/Health Insurance | 41,068 | 97,500 | 97,500 | 28,546 | 31,954 | 60,500 | -37.95% | 88,000 | 45.45% |
| GIS - Workers Compensation | 5,880 | 13,000 | 13,000 | 3,678 | 8,822 | 12,500 | -3.85% | 18,250 | 46.00% |
| GIS - Unemployment | 20 | 60 | 60 | 11 | 14 | 25 | -58.33% | 35 | 40.00% |
| GIS - Medicare | 2,795 | 6,200 | 6,200 | 1,538 | 2,262 | 3,800 | -38.71% | 5,000 | 31.58% |
| GIS - Disability | 611 | 1,400 | 1,400 | 381 | 419 | 800 | -42.86% | 1,250 | 56.25% |
| GIS - Deferred Compensation | 5,979 | 13,500 | 13,500 | 2,960 | 6,640 | 9,600 | -28.89% | 14,250 | 48.44% |
| GIS - Dental Insurance | 314 | 900 | 900 | 223 | 277 | 500 | -44.44% | 625 | 25.00% |
| GIS - OPEB Contribution | 6,723 | 14,600 | 14,600 | 3,728 | 5,472 | 9,200 | -36.99% | 12,000 | 30.43% |
| GIS - Miscellaneous | 90 | 1,100 | 1,100 | 423 | 677 | 1,100 | 0.00% | 800 | -27.27% |
| TOTAL PERSONAL SERVICES | 286,796 | 630,710 | 630,710 | 160,708 | 231,517 | 392,225 | | 524,210 | |
| OPERATING SERVICES: | | | | | | | | | |
| GIS - Ads, Dues & Subscriptions | 43,827 | 45,000 | 45,000 | 672 | 1,328 | 2,000 | -95.56% | 5,000 | 150.00% |
| GIS - Printing | 1,998 | 3,200 | 3,200 | - | 3,200 | 3,200 | 0.00% | 3,200 | 0.00% |
| GIS - Postage | 517 | 500 | 500 | 177 | 323 | 500 | 0.00% | 500 | 0.00% |
| GIS - Telephone | 1,820 | 6,600 | 6,600 | 1,260 | 5,340 | 6,600 | 0.00% | 10,200 | 54.55% |
| GIS - Rentals | - | - | - | - | - | - | 0.00% | 17,396 | 100.00% |
| GIS - Maint. of Property & Eqpt | 1,781 | 17,550 | 17,550 | 1,366 | 16,184 | 17,550 | 0.00% | 15,050 | -14.25% |
| GIS - Contractual Services | 1,980 | 7,000 | 7,000 | 3,561 | 3,439 | 7,000 | 0.00% | 10,000 | 42.86% |
| GIS - Professional Services | 28,040 | 100,000 | 100,000 | 20 | 99,980 | 100,000 | 0.00% | 125,000 | 25.00% |
| GIS - Property Insurance | - | - | - | - | 1,848 | 1,848 | 0.00% | 2,033 | 10.01% |
| GIS - Automobile Insurance | 2,834 | 3,120 | 3,120 | 3,012 | - | 3,012 | -3.46% | 3,314 | 10.03% |
| GIS - Employee Liability | 407 | 450 | 450 | 639 | - | 639 | 42.00% | 703 | 10.02% |
| GIS - General Liability | 2,342 | 2,580 | 2,580 | 4,478 | - | 4,478 | 73.57% | 4,926 | 10.00% |
| TOTAL OPERATING SERVICES | 85,546 | 186,000 | 186,000 | 15,185 | 131,642 | 146,827 | | 197,322 | |
| MATERIALS & SUPPLIES: | | | | | | | | | |
| GIS - Office & Comm. Equipment | 4,806 | 20,000 | 20,000 | 19,496 | 504 | 20,000 | 0.00% | 20,000 | 0.00% |
| GIS - Office Supplies | 4,099 | 16,000 | 16,000 | 1,707 | 14,293 | 16,000 | 0.00% | 16,000 | 0.00% |
| GIS - Food & Clothing | 499 | 1,500 | 1,500 | 1,300 | 200 | 1,500 | 0.00% | 2,600 | 73.33% |
| GIS - Maint. of Bldgs & Grounds | 2,181 | 1,500 | 1,500 | 458 | 1,042 | 1,500 | 0.00% | 1,500 | 0.00% |
| GIS - Vehicle Supplies | 6,312 | 15,000 | 15,000 | 133 | 14,867 | 15,000 | 0.00% | 15,000 | 0.00% |
| GIS - Equipment & Vehicle Parts | 1,810 | 1,500 | 1,500 | - | 1,500 | 1,500 | 0.00% | 1,500 | 0.00% |
| TOTAL MATERIALS & SUPPLIES | 19,707 | 55,500 | 55,500 | 23,094 | 32,406 | 55,500 | | 56,600 | |

CONTINUED

GIS
ACCOUNT NUMBER: 001-400626

| Description | 2019 | 2020 | | | | | 2021 | | |
|-----------------------------|----------------------|--------------------|------------------------|---|-----------------------------------|---|---|--------------------|---|
| | Prior Year Actual | Original Budget | Last Adopted Budget | Actual Year-to-Date (as of June 30th) | Estimate Remaining for Year | Projected Actual Result at Year End | % Change Last Adopted vs Projected Actual | Proposed Budget | % Change Projected Actual vs Proposed |
| EXPENDITURES (CONT.) | | | | | | | | | |
| OTHER CHARGES: | | | | | | | | | |
| GIS - Training & Travel | 800 | 7,000 | 7,000 | 19 | 6,981 | 7,000 | 0.00% | 7,000 | 0.00% |
| TOTAL OTHER CHARGES | 800 | 7,000 | 7,000 | 19 | 6,981 | 7,000 | | 7,000 | |
| CAPITAL OUTLAY: | | | | | | | | | |
| GIS - Office Equipment | 35,991 | 60,000 | 60,000 | - | 60,000 | 60,000 | 0.00% | 60,000 | 0.00% |
| GIS - Major Repairs | 7,550 | - | - | - | - | - | 0.00% | - | 0.00% |
| TOTAL CAPITAL OUTLAY | 43,541 | 60,000 | 60,000 | - | 60,000 | 60,000 | | 60,000 | |
| TOTAL EXPENDITURES | 436,390 | 939,210 | 939,210 | 199,006 | 462,546 | 661,552 | | 845,132 | |

GIS

ACCOUNT NUMBER: 001-400626

NARRATIVE EXPLANATION OF CAPITAL OUTLAY FOR REQUESTED YEAR 2021

| CAPITAL OUTLAY: | AMOUNT | DETAILED DESCRIPTION | Sub-total |
|------------------------|---------------|-----------------------------|------------------|
| Office Equipment | \$ 60,000 | GIS Software (Asset Works) | \$ 40,000 |
| | | GIS Equipment | 20,000 |

Grand Total Requested:

\$ 60,000

RESEARCH AND INVESTIGATIONS

ACCOUNT NUMBER: 001-400630

| Description | <u>2019</u> | <u>2020</u> | | | | | <u>2021</u> | | |
|--------------------------------------|----------------------|--------------------|------------------------|---|-----------------------------------|---|---|--------------------|---|
| | Prior Year Actual | Original Budget | Last Adopted Budget | Actual Year-to-Date (as of June 30th) | Estimate Remaining for Year | Projected Actual Result at Year End | % Change Last Adopted vs Projected Actual | Proposed Budget | % Change Projected Actual Vs Proposed |
| EXPENDITURES: | | | | | | | | | |
| OPERATING SERVICES: | | | | | | | | | |
| Research/Inv - Professional Services | 94,771 | 93,200 | 93,200 | 115,615 | 4,385 | 120,000 | 28.76% | 98,200 | -18.17% |
| TOTAL OPERATING SERVICES | 94,771 | 93,200 | 93,200 | 115,615 | 4,385 | 120,000 | | 98,200 | |
| TOTAL EXPENDITURES | 94,771 | 93,200 | 93,200 | 115,615 | 4,385 | 120,000 | | 98,200 | |

CABLE TV ADMINISTRATION

ACCOUNT NUMBER: 001-400635

| Description | 2019 | 2020 | | | | | 2021 | | |
|--|----------------------|--------------------|------------------------|---|-----------------------------------|---|---|--------------------|---|
| | Prior Year Actual | Original Budget | Last Adopted Budget | Actual Year-to-Date (as of June 30th) | Estimate Remaining for Year | Projected Actual Result at Year End | % Change Last Adopted vs Projected Actual | Proposed Budget | % Change Projected Actual Vs Proposed |
| EXPENDITURES: | | | | | | | | | |
| OPERATING SERVICES: | | | | | | | | | |
| Cable TV Admin - Contractual Services | - | 6,000 | 6,000 | 2,101 | 3,899 | 6,000 | 0.00% | 6,000 | 0.00% |
| Cable TV Admin - Professional Services | - | 24,000 | 24,000 | - | 24,000 | 24,000 | 0.00% | 24,000 | 0.00% |
| TOTAL OPERATING SERVICES | - | 30,000 | 30,000 | 2,101 | 27,899 | 30,000 | | 30,000 | |
| MATERIALS & SUPPLIES: | | | | | | | | | |
| Cable TV Admin - Office & Comm. Eqpt | - | - | - | 328 | 172 | 500 | 100.00% | 1,000 | 100.00% |
| TOTAL MATERIALS & SUPPLIES | - | - | - | 328 | 172 | 500 | | 1,000 | |
| CAPITAL OUTLAY: | | | | | | | | | |
| Cable TV Admin - Office Eqpt | - | 20,000 | 20,000 | - | 20,000 | 20,000 | 0.00% | 30,000 | 50.00% |
| TOTAL CAPITAL OUTLAY | - | 20,000 | 20,000 | - | 20,000 | 20,000 | | 30,000 | |
| TOTAL EXPENDITURES | - | 50,000 | 50,000 | 2,429 | 48,071 | 50,500 | | 61,000 | |

CABLE TV ADMINISTRATION

ACCOUNT NUMBER: 001-400635

NARRATIVE EXPLANATION OF CAPITAL OUTLAY FOR REQUESTED YEAR 2021

| CAPITAL OUTLAY: | AMOUNT | DETAILED DESCRIPTION | Sub-total |
|-------------------------------|------------------|-----------------------------|------------------|
| Office Equipment | \$ 30,000 | Upgraded Encore System | \$ 30,000 |
| Grand Total Requested: | \$ 30,000 | | |

GENERAL GOVERNMENT BUILDINGS

ACCOUNT NUMBER: 001-400640

| Description | 2019 | 2020 | | | | | 2021 | | |
|--------------------------------------|------------------|------------------|------------------|-----------------------------------|-----------------------|------------------------------|-------------------------------------|--------------------|---------------------------------|
| | Prior Year | Original | Last Adopted | Actual | Estimate | Projected | % Change | % Change | |
| | Actual | Budget | Budget | Year-to-Date (as of June 30th) | Remaining for Year | Actual Result at Year End | Last Adopted vs Projected Actual | Proposed Budget | Projected Actual Vs Proposed |
| EXPENDITURES: | | | | | | | | | |
| PERSONAL SERVICES: | | | | | | | | | |
| Gen Govt - Salaries | 599,233 | 727,000 | 727,000 | 262,364 | 292,636 | 555,000 | -23.66% | 695,000 | 25.23% |
| Gen Govt - FICA | 6,136 | 9,100 | 9,100 | 2,196 | 2,654 | 4,850 | -46.70% | 5,000 | 3.09% |
| Gen Govt - Retirement | 57,344 | 78,100 | 78,100 | 27,721 | 30,279 | 58,000 | -25.74% | 75,500 | 30.17% |
| Gen Govt - Life/Health Insurance | 121,484 | 179,500 | 179,500 | 60,629 | 61,871 | 122,500 | -31.75% | 197,100 | 60.90% |
| Gen Govt - Workers Compensation | 31,531 | 38,500 | 38,500 | 14,759 | 16,841 | 31,600 | -17.92% | 39,500 | 25.00% |
| Gen Govt - Unemployment | 60 | 100 | 100 | 26 | 29 | 55 | -45.00% | 70 | 27.27% |
| Gen Govt - Medicare | 8,350 | 10,600 | 10,600 | 3,777 | 4,173 | 7,950 | -25.00% | 9,700 | 22.01% |
| Gen Govt - Disability | 1,771 | 2,300 | 2,300 | 878 | 922 | 1,800 | -21.74% | 2,300 | 27.78% |
| Gen Govt - Deferred Compensation | 16,408 | 17,200 | 17,200 | 7,597 | 8,903 | 16,500 | -4.07% | 11,900 | -27.88% |
| Gen Govt - Dental Insurance | 1,270 | 1,560 | 1,560 | 610 | 590 | 1,200 | -23.08% | 1,700 | 41.67% |
| Gen Govt - OPEB Contribution | 20,421 | 24,600 | 24,600 | 9,160 | 10,690 | 19,850 | -19.31% | 24,500 | 23.43% |
| Gen Govt - Miscellaneous | 2,211 | 2,100 | 2,100 | 90 | 2,010 | 2,100 | 0.00% | 2,100 | 0.00% |
| TOTAL PERSONAL SERVICES | 866,219 | 1,090,660 | 1,090,660 | 389,807 | 431,598 | 821,405 | | 1,064,370 | |
| OPERATING SERVICES: | | | | | | | | | |
| Gen Govt - Ads, Dues & Subscriptions | 438 | 1,500 | 1,500 | 47 | 1,453 | 1,500 | 0.00% | 2,000 | 33.33% |
| Gen Govt - Printing | 242 | 1,400 | 1,400 | 1,916 | (516) | 1,400 | 0.00% | 1,600 | 14.29% |
| Gen Govt - Utilities - Electric | 262,278 | 275,000 | 275,000 | 62,385 | 87,615 | 150,000 | -45.45% | 175,000 | 16.67% |
| Gen Govt - Utilities - Gas | 1,388 | 1,500 | 1,500 | 538 | 662 | 1,200 | -20.00% | 1,400 | 16.67% |
| Gen Govt - Utilities - Water | 43,758 | 39,000 | 39,000 | 9,678 | 10,322 | 20,000 | -48.72% | 22,000 | 10.00% |
| Gen Govt - Telephone | 64,123 | 64,000 | 64,000 | 29,466 | 30,534 | 60,000 | -6.25% | 64,000 | 6.67% |
| Gen Govt - Rentals | 26,902 | 32,000 | 32,000 | 28,907 | 3,093 | 32,000 | 0.00% | 97,749 | 205.47% |
| Gen Govt - Maint of Property & Equip | 251,568 | 284,000 | 284,000 | 184,721 | 99,279 | 284,000 | 0.00% | 600,000 | 111.27% |
| Gen Govt - Contractual Services | 368,242 | 450,000 | 450,000 | 178,387 | 271,613 | 450,000 | 0.00% | 577,350 | 28.30% |
| Gen Govt - Professional Services | 44,688 | 131,500 | 131,500 | 17,862 | 113,638 | 131,500 | 0.00% | 385,000 | 192.78% |
| Gen Govt - Property Insurance | 194,732 | 213,600 | 213,600 | 215,915 | 3,806 | 219,721 | 2.87% | 241,693 | 10.00% |
| Gen Govt - Automobile Insurance | 10,592 | 11,655 | 11,655 | 12,050 | - | 12,050 | 3.39% | 13,255 | 10.00% |
| Gen Govt - Employee Liability | 2,786 | 3,065 | 3,065 | 2,709 | - | 2,709 | -11.62% | 2,980 | 10.00% |
| Gen Govt - General Liability | 15,840 | 17,425 | 17,425 | 18,952 | - | 18,952 | 8.76% | 20,847 | 10.00% |
| Gen Govt - Boiler Policy | 22,648 | 24,915 | 24,915 | 24,814 | - | 24,814 | -0.41% | 27,295 | 10.00% |
| TOTAL OPERATING SERVICES | 1,310,225 | 1,550,560 | 1,550,560 | 788,347 | 621,499 | 1,409,846 | | 2,232,169 | |

CONTINUED

GENERAL GOVERNMENT BUILDINGS

ACCOUNT NUMBER: 001-400640

| Description | 2019 | 2020 | | | | | 2021 | | |
|---|-------------------|------------------|---------------------|---------------------------------------|-----------------------------|-------------------------------------|---|------------------|---------------------------------------|
| | Prior Year Actual | Original Budget | Last Adopted Budget | Actual Year-to-Date (as of June 30th) | Estimate Remaining for Year | Projected Actual Result at Year End | % Change Last Adopted vs Projected Actual | Proposed Budget | % Change Projected Actual Vs Proposed |
| EXPENDITURES: (CONT.) | | | | | | | | | |
| MATERIALS & SUPPLIES: | | | | | | | | | |
| Gen Govt - Office & Comm. Equipment | 20,000 | 25,000 | 25,000 | 6,611 | 18,389 | 25,000 | 0.00% | 31,500 | 26.00% |
| Gen Govt - Office Supplies | 2,787 | 2,250 | 2,250 | 1,290 | 960 | 2,250 | 0.00% | 2,500 | 11.11% |
| Gen Govt - Educational, Rec, & Culture | - | 1,500 | 1,500 | 343 | 1,157 | 1,500 | 0.00% | 2,000 | 33.33% |
| Gen Govt - Medical Supplies | 1,727 | 2,000 | 2,000 | 4,020 | (2,020) | 2,000 | 0.00% | 6,000 | 200.00% |
| Gen Govt - Food & Clothing | 8,265 | 12,000 | 12,000 | 11,052 | 948 | 12,000 | 0.00% | 15,000 | 25.00% |
| Gen Govt - Maint. of Bldgs. & Grounds | 108,122 | 235,000 | 235,000 | 75,961 | 159,039 | 235,000 | 0.00% | 240,000 | 2.13% |
| Gen Govt - Vehicle Supplies | 15,050 | 25,000 | 25,000 | 3,661 | 21,339 | 25,000 | 0.00% | 25,000 | 0.00% |
| Gen Govt - Miscellaneous | 14,474 | 25,000 | 25,000 | 6,956 | 18,044 | 25,000 | 0.00% | 25,000 | 0.00% |
| Gen Govt - Sand, Gravel & Dirt | - | 2,500 | 2,500 | - | 2,500 | 2,500 | 0.00% | 2,500 | 0.00% |
| Gen Govt - Equipment & Vehicle Parts | 11,279 | 10,000 | 10,000 | 290 | 9,710 | 10,000 | 0.00% | 10,000 | 0.00% |
| Gen Govt - Misc. Chemicals | 3,434 | 8,500 | 8,500 | 1,936 | 6,564 | 8,500 | 0.00% | 10,000 | 17.65% |
| Gen Govt - Tools & Equipment | 5,942 | 8,000 | 8,000 | 881 | 7,119 | 8,000 | 0.00% | 10,000 | 25.00% |
| TOTAL MATERIALS & SUPPLIES | 191,080 | 356,750 | 356,750 | 113,001 | 243,749 | 356,750 | | 379,500 | |
| OTHER CHARGES: | | | | | | | | | |
| Gen Govt - Training & Travel | 3,763 | 10,500 | 10,500 | 2,007 | 8,493 | 10,500 | 0.00% | 10,500 | 0.00% |
| Gen Govt - Official Fees | 135 | 2,500 | 2,500 | - | 2,500 | 2,500 | 0.00% | 2,500 | 0.00% |
| TOTAL OTHER CHARGES | 3,898 | 13,000 | 13,000 | 2,007 | 10,993 | 13,000 | | 13,000 | |
| CAPITAL OUTLAY: | | | | | | | | | |
| Gen Govt - Improvements Other than Bldg | 721,842 | 4,999,000 | 4,999,000 | 918,187 | 1,975,313 | 2,893,500 | -42.12% | 5,175,000 | 78.85% |
| Gen Govt - Acquisition of Motor Vehicles | 68,733 | 90,000 | 90,000 | - | 90,000 | 90,000 | 0.00% | - | -100.00% |
| Gen Govt - Buildings & Grounds | 79,766 | - | - | 168,142 | 131,858 | 300,000 | 100.00% | 48,000 | -84.00% |
| Gen Govt - Heavy Movable Equipment | 22,030 | 16,000 | 16,000 | 8,174 | 7,826 | 16,000 | 0.00% | 16,000 | 0.00% |
| Gen Govt - Office Equipment | - | 40,000 | 40,000 | - | 40,000 | 40,000 | 0.00% | 40,000 | 0.00% |
| Gen Govt - Major Repairs | 91,041 | 181,000 | 181,000 | 107,629 | 48,371 | 156,000 | -13.81% | 160,000 | 2.56% |
| Gen Govt - Architectural/Engineering Fees | 223,639 | 300,000 | 300,000 | 151,035 | 148,965 | 300,000 | 0.00% | 300,000 | 0.00% |
| Gen Govt - Other Fees | 2,501 | 5,000 | 5,000 | - | - | - | -100.00% | - | 0.00% |
| TOTAL CAPITAL OUTLAY | 1,209,552 | 5,631,000 | 5,631,000 | 1,353,167 | 2,442,333 | 3,795,500 | | 5,739,000 | |
| INTERGOVERNMENTAL: | | | | | | | | | |
| Gen Govt - Interg. Service Charge | 267,365 | 300,000 | 300,000 | 155,835 | 154,165 | 310,000 | 3.33% | 350,000 | 12.90% |
| TOTAL INTERGOVERNMENTAL | 267,365 | 300,000 | 300,000 | 155,835 | 154,165 | 310,000 | | 350,000 | |
| TOTAL EXPENDITURES | 3,848,339 | 8,941,970 | 8,941,970 | 2,802,164 | 3,904,337 | 6,706,501 | | 9,778,039 | |

GENERAL GOVERNMENT BUILDINGS
ACCOUNT NUMBER: 001-400640

NARRATIVE EXPLANATION OF CAPITAL OUTLAY
FOR REQUESTED YEAR 2021

| CAPITAL OUTLAY: | AMOUNT | DETAILED DESCRIPTION | Sub-total |
|----------------------------------|---------------------|--|------------------|
| Improvements Other than Building | \$ 5,175,000 | Clerk of Court -Floors and Cubicles | \$ 220,000 |
| | | Clerk of Court -Renovations | 250,000 |
| | | A/C Unit at Arterbury building | 10,000 |
| | | Government Building Warehouse -Doors, Siding, Roofing, Shelves | 200,000 |
| | | Government Building Warehouse -Demo Madere's Front Building | 200,000 |
| | | Courthouse -AHU #5 | 1,000,000 |
| | | Courthouse -Ballards Replacement | 125,000 |
| | | Courthouse -2nd Floor Renovation of Court Rooms | 3,000,000 |
| | | Courthouse -Cooling Tower Fill | 65,000 |
| | | Sheriff -Floor and Base | 65,000 |
| | | 2nd District Sheriff | 25,000 |
| | | Miscellaneous Projects | 15,000 |
| Buildings & Grounds | \$ 48,000 | Remove tower at Arterbury Building | \$ 12,000 |
| | | Shed at Arterbury Building | 11,000 |
| | | Remove tower behind Courthouse | 25,000 |
| Heavy Movable Equipment | \$ 16,000 | Zero-turn Mower | \$ 16,000 |
| Office Equipment | \$ 40,000 | Miscellaneous Office Equipment & Furniture | \$ 40,000 |
| Major Repairs | \$ 160,000 | Repairs to Elevators | \$ 57,000 |
| | | Repairs/Replace AC/Heating | 34,500 |
| | | Repairs to Generator | 17,500 |
| | | Repairs to Plumbing | 17,500 |
| | | Repairs to Security Equipment & Systems | 17,500 |
| | | Repairs/Replace Electrical | 16,000 |
| Architectural/Engineering Fees | \$ 300,000 | Courthouse -AHU # 1&3 | \$ 300,000 |
| Grand Total Requested: | \$ 5,739,000 | | |

RETIREMENT SYSTEM CONTRIBUTIONS

ACCOUNT NUMBER: 001-400650

| Description | 2019 | 2020 | | | | | 2021 | | |
|--|----------------------|--------------------|------------------------|---|-----------------------------------|---|---|--------------------|---|
| | Prior Year Actual | Original Budget | Last Adopted Budget | Actual Year-to-Date (as of June 30th) | Estimate Remaining for Year | Projected Actual Result at Year End | % Change Last Adopted vs Projected Actual | Proposed Budget | % Change Projected Actual Vs Proposed |
| EXPENDITURES: | | | | | | | | | |
| INTERGOVERNMENTAL: | | | | | | | | | |
| Ad Valorem Tax Deduction- Sheriff Ret. | 150,112 | 173,500 | 173,500 | 164,799 | - | 164,799 | -5.01% | 174,500 | 5.89% |
| TOTAL INTERGOVERNMENTAL | 150,112 | 173,500 | 173,500 | 164,799 | - | 164,799 | | 174,500 | |
| TOTAL EXPENDITURES | 150,112 | 173,500 | 173,500 | 164,799 | - | 164,799 | | 174,500 | |

RETIRED EMPLOYEES GROUP INSURANCE

ACCOUNT NUMBER: 001-400670

| Description | 2019 | 2020 | | | | | 2021 | | |
|--|----------------------|--------------------|------------------------|---|-----------------------------------|---|---|--------------------|---|
| | Prior Year Actual | Original Budget | Last Adopted Budget | Actual Year-to-Date (as of June 30th) | Estimate Remaining for Year | Projected Actual Result at Year End | % Change Last Adopted vs Projected Actual | Proposed Budget | % Change Projected Actual Vs Proposed |
| EXPENDITURES: | | | | | | | | | |
| PERSONAL SERVICES: | | | | | | | | | |
| Retired Employees - Post-Emp Health Ins. | 233,650 | 282,250 | 282,250 | 129,939 | 146,446 | 276,385 | -2.08% | 372,926 | 34.93% |
| TOTAL PERSONAL SERVICES | 233,650 | 282,250 | 282,250 | 129,939 | 146,446 | 276,385 | | 372,926 | |
| TOTAL EXPENDITURES | 233,650 | 282,250 | 282,250 | 129,939 | 146,446 | 276,385 | | 372,926 | |

RISK MANAGEMENT
ACCOUNT NUMBER: 001-400675

| Description | 2019 | 2020 | | | | | 2021 | | |
|---------------------------------------|-------------------|-----------------|---------------------|---------------------------------------|-----------------------------|-------------------------------------|---|-----------------|---------------------------------------|
| | Prior Year Actual | Original Budget | Last Adopted Budget | Actual Year-to-Date (as of June 30th) | Estimate Remaining for Year | Projected Actual Result at Year End | % Change Last Adopted vs Projected Actual | Proposed Budget | % Change Projected Actual Vs Proposed |
| EXPENDITURES: | | | | | | | | | |
| PERSONAL SERVICES: | | | | | | | | | |
| Risk Mngt - Salaries | 253,355 | 315,500 | 315,500 | 138,702 | 179,298 | 318,000 | 0.79% | 333,500 | 4.87% |
| Risk Mngt - FICA | 436 | 900 | 900 | 25 | - | 25 | -97.22% | - | -100.00% |
| Risk Mngt - Retirement | 28,418 | 37,700 | 37,700 | 16,941 | 22,059 | 39,000 | 3.45% | 41,000 | 5.13% |
| Risk Mngt - Life/Health Insurance | 38,648 | 45,500 | 45,500 | 20,167 | 22,333 | 42,500 | -6.59% | 48,000 | 12.94% |
| Risk Mngt - Workers Compensation | 1,170 | 1,500 | 1,500 | 693 | 907 | 1,600 | 6.67% | 1,700 | 6.25% |
| Risk Mngt - Unemployment | 25 | 35 | 35 | 14 | 21 | 35 | 0.00% | 35 | 0.00% |
| Risk Mngt - Medicare | 3,597 | 4,600 | 4,600 | 2,115 | 2,785 | 4,900 | 6.52% | 4,900 | 0.00% |
| Risk Mngt - Disability | 812 | 1,000 | 1,000 | 489 | 561 | 1,050 | 5.00% | 1,100 | 4.76% |
| Risk Mngt - Deferred Compensation | 14,113 | 20,100 | 20,100 | 8,770 | 11,230 | 20,000 | -0.50% | 21,200 | 6.00% |
| Risk Mngt - Dental Insurance | 240 | 360 | 360 | 120 | 120 | 240 | -33.33% | 240 | 0.00% |
| Risk Mngt - OPEB Contribution | 8,622 | 10,550 | 10,550 | 4,840 | 6,360 | 11,200 | 6.16% | 11,700 | 4.46% |
| Risk Mngt - Miscellaneous | 180 | 1,500 | 1,500 | 45 | 1,455 | 1,500 | 0.00% | 1,500 | 0.00% |
| TOTAL PERSONAL SERVICES | 349,616 | 439,245 | 439,245 | 192,921 | 247,129 | 440,050 | | 464,875 | |
| OPERATING SERVICES: | | | | | | | | | |
| Risk Mngt - Ads, Dues & Subscriptions | 935 | 5,530 | 5,530 | 559 | 5,441 | 6,000 | 8.50% | 5,934 | -1.10% |
| Risk Mngt - Printing | 80 | 1,000 | 1,000 | 105 | 895 | 1,000 | 0.00% | 1,000 | 0.00% |
| Risk Mngt - Postage | 51 | 1,000 | 1,000 | - | 1,000 | 1,000 | 0.00% | 1,000 | 0.00% |
| Risk Mngt - Telephone | 2,968 | 3,740 | 3,740 | 1,321 | 2,179 | 3,500 | -6.42% | 3,540 | 1.14% |
| Risk Mngt - Rentals | 2,330 | 5,000 | 5,000 | 935 | 4,065 | 5,000 | 0.00% | 12,874 | 157.48% |
| Risk Mngt - Maint of Property & Equip | 3,059 | 5,000 | 5,000 | - | 5,000 | 5,000 | 0.00% | 5,000 | 0.00% |
| Risk Mngt - Contractual Services | 480 | 600 | 600 | 23 | 577 | 600 | 0.00% | 600 | 0.00% |
| Risk Mngt - Professional Services | 40 | 10,000 | 10,000 | 20 | 9,980 | 10,000 | 0.00% | 10,000 | 0.00% |
| Risk Mngt - Auto Insurance | 3,779 | 4,160 | 4,160 | 4,017 | - | 4,017 | -3.44% | 4,418 | 9.98% |
| Risk Mngt - Employee Liability | 419 | 460 | 460 | 436 | - | 436 | -5.22% | 479 | 9.86% |
| Risk Mngt - General Liability | 2,392 | 2,635 | 2,635 | 3,049 | - | 3,049 | 15.71% | 3,354 | 10.00% |
| TOTAL OPERATING SERVICES | 16,533 | 39,125 | 39,125 | 10,465 | 29,137 | 39,602 | | 48,199 | |

CONTINUED

RISK MANAGEMENT
ACCOUNT NUMBER: 001-400675

| Description | 2019 | 2020 | | | | | 2021 | | |
|---------------------------------------|-------------------|-----------------|---------------------|---------------------------------------|-----------------------------|-------------------------------------|---|-----------------|---------------------------------------|
| | Prior Year Actual | Original Budget | Last Adopted Budget | Actual Year-to-Date (as of June 30th) | Estimate Remaining for Year | Projected Actual Result at Year End | % Change Last Adopted vs Projected Actual | Proposed Budget | % Change Projected Actual Vs Proposed |
| EXPENDITURES: (CONT.) | | | | | | | | | |
| MATERIALS & SUPPLIES: | | | | | | | | | |
| Risk Mngt - Office & Comm. Equipment | 6,126 | 12,000 | 12,000 | 7,743 | 4,257 | 12,000 | 0.00% | 12,000 | 0.00% |
| Risk Mngt - Office Supplies | 3,226 | 8,000 | 8,000 | 2,895 | 5,105 | 8,000 | 0.00% | 8,000 | 0.00% |
| Risk Mngt - Educational | 2,200 | 5,000 | 5,000 | - | 5,000 | 5,000 | 0.00% | 5,000 | 0.00% |
| Risk Mngt - Medical & Drugs | - | 1,000 | 1,000 | - | 1,000 | 1,000 | 0.00% | 1,000 | 0.00% |
| Risk Mngt - Food & Clothing | 852 | 2,400 | 2,400 | 1,135 | 485 | 1,620 | -32.50% | 1,800 | 11.11% |
| Risk Mngt - Maint of Bldg & Grds | 1,456 | 3,000 | 3,000 | 150 | 2,850 | 3,000 | 0.00% | 3,000 | 0.00% |
| Risk Mngt - Vehicle Supplies | 4,243 | 7,000 | 7,000 | 915 | 6,085 | 7,000 | 0.00% | 7,000 | 0.00% |
| Risk Mngt - Miscellaneous | 420 | 2,000 | 2,000 | 98 | 1,902 | 2,000 | 0.00% | 2,000 | 0.00% |
| Risk Mngt - Vehicle Parts & Equipment | 503 | 4,000 | 4,000 | 843 | 3,157 | 4,000 | 0.00% | 4,000 | 0.00% |
| Risk Mngt - Lab Chemicals/Supplies | - | 1,500 | 1,500 | - | 1,500 | 1,500 | 0.00% | 1,500 | 0.00% |
| Risk Mngt - Tools & Equipment | 254 | 2,000 | 2,000 | - | 2,000 | 2,000 | 0.00% | 2,000 | 0.00% |
| TOTAL MATERIALS & SUPPLIES | 19,280 | 47,900 | 47,900 | 13,779 | 33,341 | 47,120 | | 47,300 | |
| OTHER CHARGES: | | | | | | | | | |
| Risk Mngt - Training & Travel | 3,073 | 15,000 | 15,000 | - | 15,000 | 15,000 | 0.00% | 15,000 | 0.00% |
| Risk Mngt - Miscellaneous | 38,711 | 50 | 50 | - | 50 | 50 | 0.00% | 50 | 0.00% |
| TOTAL OTHER CHARGES | 41,784 | 15,050 | 15,050 | - | 15,050 | 15,050 | | 15,050 | |
| TOTAL EXPENDITURES | 427,213 | 541,320 | 541,320 | 217,165 | 324,657 | 541,822 | | 575,424 | |

GRANTS ADMINISTRATION
ACCOUNT NUMBER: 001-400680

| Description | 2019 | 2020 | | | | | 2021 | | |
|--|-------------------|-----------------|---------------------|---------------------------------------|-----------------------------|-------------------------------------|---|-----------------|---------------------------------------|
| | Prior Year Actual | Original Budget | Last Adopted Budget | Actual Year-to-Date (as of June 30th) | Estimate Remaining for Year | Projected Actual Result at Year End | % Change Last Adopted vs Projected Actual | Proposed Budget | % Change Projected Actual Vs Proposed |
| EXPENDITURES: | | | | | | | | | |
| PERSONAL SERVICES: | | | | | | | | | |
| Grants - Salaries | 201,950 | 216,000 | 216,000 | 89,421 | 127,079 | 216,500 | 0.23% | 241,600 | 11.59% |
| Grants - FICA | 182 | 450 | 450 | - | - | - | -100.00% | - | 0.00% |
| Grants - Retirement | 21,908 | 26,100 | 26,100 | 10,685 | 15,815 | 26,500 | 1.53% | 29,600 | 11.70% |
| Grants - Life/Health Insurance | 41,701 | 45,000 | 45,000 | 17,756 | 21,744 | 39,500 | -12.22% | 60,000 | 51.90% |
| Grants - Workers Compensation | 933 | 1,000 | 1,000 | 447 | 653 | 1,100 | 10.00% | 1,250 | 13.64% |
| Grants - Unemployment | 20 | 25 | 25 | 9 | 16 | 25 | 0.00% | 25 | 0.00% |
| Grants - Medicare | 2,801 | 3,150 | 3,150 | 1,263 | 1,787 | 3,050 | -3.17% | 3,600 | 18.03% |
| Grants - Disability | 612 | 700 | 700 | 295 | 320 | 615 | -12.14% | 800 | 30.08% |
| Grants - Deferred Compensation | 3,494 | 300 | 300 | 200 | 260 | 460 | 53.33% | 500 | 8.70% |
| Grants - Dental Insurance | 350 | 360 | 360 | 120 | 120 | 240 | -33.33% | 360 | 50.00% |
| Grants - OPEB Contribution | 6,965 | 7,300 | 7,300 | 3,130 | 4,470 | 7,600 | 4.11% | 8,500 | 11.84% |
| Grants - Miscellaneous | 90 | 100 | 100 | - | 100 | 100 | 0.00% | 150 | 50.00% |
| TOTAL PERSONAL SERVICES | 281,006 | 300,485 | 300,485 | 123,326 | 172,364 | 295,690 | | 346,385 | |
| OPERATING SERVICES: | | | | | | | | | |
| Grants - Ads, Dues & Subscriptions | 297 | 625 | 625 | - | 625 | 625 | 0.00% | 900 | 44.00% |
| Grants - Printing | - | 175 | 175 | 105 | 70 | 175 | 0.00% | 175 | 0.00% |
| Grants - Postage | 67 | 150 | 150 | - | 150 | 150 | 0.00% | 200 | 33.33% |
| Grants - Telephone | 980 | 1,200 | 1,200 | 274 | 926 | 1,200 | 0.00% | 1,200 | 0.00% |
| Grants - Maint of Property & Equipment | - | 500 | 500 | - | 500 | 500 | 0.00% | 300 | -40.00% |
| Grants - Contractual Services | 754 | 1,000 | 1,000 | 240 | 760 | 1,000 | 0.00% | 1,000 | 0.00% |
| Grants - Professional Services | 15,659 | 30,500 | 30,500 | 532 | 29,968 | 30,500 | 0.00% | 51,000 | 67.21% |
| Grants - Employee Liability | 298 | 330 | 330 | 299 | - | 299 | -9.39% | 329 | 10.03% |
| Grants - General Liability | 1,745 | 1,920 | 1,920 | 2,092 | - | 2,092 | 8.96% | 2,301 | 9.99% |
| TOTAL OPERATING SERVICES | 19,800 | 36,400 | 36,400 | 3,542 | 32,999 | 36,541 | | 57,405 | |
| MATERIALS & SUPPLIES: | | | | | | | | | |
| Grants - Office & Comm. Equipment | 3,611 | 2,000 | 2,000 | - | 2,000 | 2,000 | 0.00% | 2,000 | 0.00% |
| Grants - Office Supplies | 1,140 | 1,200 | 1,200 | 1,256 | (56) | 1,200 | 0.00% | 5,000 | 316.67% |
| Grants - Food & Clothing | 290 | 600 | 600 | 710 | (110) | 600 | 0.00% | 1,100 | 83.33% |
| Grants - Equipment & Vehicle Repairs | 1,121 | 1,300 | 1,300 | - | 1,300 | 1,300 | 0.00% | - | -100.00% |
| TOTAL MATERIALS & SUPPLIES | 6,162 | 5,100 | 5,100 | 1,966 | 3,134 | 5,100 | | 8,100 | |
| OTHER CHARGES: | | | | | | | | | |
| Grants - Training & Travel | 2,428 | 10,000 | 4,395 | 152 | 9,848 | 10,000 | 127.53% | 15,000 | 50.00% |
| Grants - Official Fees | 205 | 250 | 250 | - | - | - | -100.00% | - | 0.00% |
| TOTAL OTHER CHARGES | 2,633 | 10,250 | 4,645 | 152 | 9,848 | 10,000 | | 15,000 | |

CONTINUED

GRANTS ADMINISTRATION
ACCOUNT NUMBER: 001-400680

| Description | 2019 | 2020 | | | | | 2021 | | |
|------------------------------|-------------------|-----------------|---------------------|---------------------------------------|-----------------------------|-------------------------------------|---|-----------------|---------------------------------------|
| | Prior Year Actual | Original Budget | Last Adopted Budget | Actual Year-to-Date (as of June 30th) | Estimate Remaining for Year | Projected Actual Result at Year End | % Change Last Adopted vs Projected Actual | Proposed Budget | % Change Projected Actual Vs Proposed |
| EXPENDITURES: (CONT.) | | | | | | | | | |
| CAPITAL OUTLAY: | | | | | | | | | |
| Grants - Office Equipment | - | - | 5,605 | - | 5,605 | 5,605 | 0.00% | - | -100.00% |
| TOTAL CAPITAL OUTLAY | - | - | 5,605 | - | 5,605 | 5,605 | | - | |
| TOTAL EXPENDITURES | 309,601 | 352,235 | 352,235 | 128,986 | 218,345 | 352,936 | | 426,890 | |

SHERIFF

ACCOUNT NUMBER: 001-410100

| Description | 2019 | 2020 | | | | | 2021 | | |
|---|-------------------|------------------|---------------------|---------------------------------------|-----------------------------|-------------------------------------|---|------------------|---------------------------------------|
| | Prior Year Actual | Original Budget | Last Adopted Budget | Actual Year-to-Date (as of June 30th) | Estimate Remaining for Year | Projected Actual Result at Year End | % Change Last Adopted vs Projected Actual | Proposed Budget | % Change Projected Actual Vs Proposed |
| EXPENDITURES: | | | | | | | | | |
| OPERATING SERVICES: | | | | | | | | | |
| Sheriff - Utilities - Electric | 2,815 | 4,800 | 4,800 | 1,110 | 2,970 | 4,080 | -15.00% | 4,375 | 7.23% |
| Sheriff - Utilities - Gas | 374 | 480 | 480 | 143 | 307 | 450 | -6.25% | 480 | 6.67% |
| Sheriff - Utilities - Water | 512 | 580 | 580 | 220 | 380 | 600 | 3.45% | 650 | 8.33% |
| Sheriff - Maint of Property & Equipment | 1,550 | 2,000 | 2,000 | 1,533 | 2,017 | 3,550 | 77.50% | 2,000 | -43.66% |
| Sheriff - Contractual Services | 12,549 | 14,220 | 14,220 | 4,206 | 9,374 | 13,580 | -4.50% | 14,220 | 4.71% |
| Sheriff - Professional Services | - | - | - | 11,615 | - | 11,615 | 100.00% | - | -100.00% |
| Sheriff - Property Insurance | 9,194 | 10,115 | 10,115 | 7,605 | 5,968 | 13,573 | 34.19% | 14,931 | 10.01% |
| Sheriff - Employee Liability | 1,703 | 1,875 | 1,875 | 1,637 | - | 1,637 | -12.69% | 1,801 | 10.02% |
| Sheriff - General Liability | 9,861 | 10,850 | 10,850 | 11,447 | - | 11,447 | 5.50% | 12,591 | 9.99% |
| TOTAL OPERATING SERVICES | 38,558 | 44,920 | 44,920 | 39,516 | 21,016 | 60,532 | | 51,048 | |
| MATERIALS & SUPPLIES: | | | | | | | | | |
| Sheriff - Food & Clothing | - | - | 8,162 | 208 | 292 | 500 | -93.87% | 1,000 | 100.00% |
| Sheriff - Maint of Buildings & Grounds | 1,651 | 1,600 | 1,600 | 506 | 1,094 | 1,600 | 0.00% | 1,700 | 6.25% |
| Sheriff - Sand, Shell, Gravel | - | 3,000 | 3,000 | - | 3,000 | 3,000 | 0.00% | 3,000 | 0.00% |
| TOTAL MATERIALS & SUPPLIES | 1,651 | 4,600 | 12,762 | 714 | 4,386 | 5,100 | | 5,700 | |
| OTHER CHARGES: | | | | | | | | | |
| Sheriff - Deputies | 13,700 | 25,000 | 25,000 | 2,350 | 17,650 | 20,000 | -20.00% | 25,000 | 25.00% |
| TOTAL OTHER CHARGES | 13,700 | 25,000 | 25,000 | 2,350 | 17,650 | 20,000 | | 25,000 | |
| CAPITAL OUTLAY: | | | | | | | | | |
| Sheriff - Office Equipment | 57,912 | - | - | - | - | - | 0.00% | - | 0.00% |
| Sheriff - Major Repairs | - | 43,000 | 43,000 | - | - | - | -100.00% | 43,000 | 100.00% |
| TOTAL CAPITAL OUTLAY | 57,912 | 43,000 | 43,000 | - | - | - | | 43,000 | |
| INTERGOVERNMENTAL: | | | | | | | | | |
| Sheriff - Feeding & Maint. of Prisoners | 1,165,770 | 1,806,750 | 1,798,588 | 384,210 | 1,356,140 | 1,740,350 | -3.24% | 1,752,000 | 0.67% |
| Sheriff - Transportation of Inmates | 19,415 | 24,000 | 24,000 | 3,422 | 20,578 | 24,000 | 0.00% | 24,000 | 0.00% |
| Sheriff - Court Attendance | 14,164 | 25,000 | 25,000 | - | 20,000 | 20,000 | -20.00% | 25,000 | 25.00% |
| Sheriff - Canine Supplies | 1,440 | 1,440 | 1,440 | 720 | 720 | 1,440 | 0.00% | 1,440 | 0.00% |
| TOTAL INTERGOVERNMENTAL | 1,200,789 | 1,857,190 | 1,849,028 | 388,352 | 1,397,438 | 1,785,790 | | 1,802,440 | |
| TOTAL EXPENDITURES | 1,312,610 | 1,974,710 | 1,974,710 | 430,932 | 1,440,490 | 1,871,422 | | 1,927,188 | |

SHERIFF

ACCOUNT NUMBER: 001-410100

NARRATIVE EXPLANATION OF CAPITAL OUTLAY FOR REQUESTED YEAR 2021

| CAPITAL OUTLAY: | AMOUNT | DETAILED DESCRIPTION | Sub-total |
|------------------------|---------------|---|------------------|
| Major Repairs | \$ 43,000 | New Flooring -Sheriff's Office 3rd floor Courthouse | \$ 43,000 |

Grand Total Requested:

\$ 43,000

JUVENILE

ACCOUNT NUMBER: 001-410530

| Description | <u>2019</u> | <u>2020</u> | | | | | <u>2021</u> | | |
|---------------------------------------|----------------------|--------------------|------------------------|---|-----------------------------------|---|---|--------------------|---|
| | Prior Year Actual | Original Budget | Last Adopted Budget | Actual Year-to-Date (as of June 30th) | Estimate Remaining for Year | Projected Actual Result at Year End | % Change Last Adopted vs Projected Actual | Proposed Budget | % Change Projected Actual Vs Proposed |
| EXPENDITURES: | | | | | | | | | |
| OPERATING SERVICES: | | | | | | | | | |
| Juvenile - Contractual Services | 7,764 | 36,000 | 36,000 | 680 | 19,690 | 20,370 | -43.42% | 30,000 | 47.28% |
| Juvenile - Employee Liability | 66 | 75 | 75 | 35 | - | 35 | -53.33% | 38 | 8.57% |
| Juvenile - General Liability | 349 | 385 | 385 | 241 | - | 241 | -37.40% | 265 | 9.96% |
| TOTAL OPERATING SERVICES | 8,179 | 36,460 | 36,460 | 956 | 19,690 | 20,646 | | 30,303 | |
| MATERIALS & SUPPLIES: | | | | | | | | | |
| Juvenile - Medical/Drugs | - | 500 | 500 | - | 250 | 250 | -50.00% | 500 | 100.00% |
| TOTAL MATERIALS & SUPPLIES | - | 500 | 500 | - | 250 | 250 | | 500 | |
| TOTAL EXPENDITURES | 8,179 | 36,960 | 36,960 | 956 | 19,940 | 20,896 | | 30,803 | |

EMERGENCY PREPAREDNESS

ACCOUNT NUMBER: 001-410710

| Description | <u>2019</u> | <u>2020</u> | | | | | <u>2021</u> | | |
|---------------------------------------|----------------------|--------------------|------------------------|---|-----------------------------------|---|---|--------------------|---|
| | Prior Year Actual | Original Budget | Last Adopted Budget | Actual Year-to-Date (as of June 30th) | Estimate Remaining for Year | Projected Actual Result at Year End | % Change Last Adopted vs Projected Actual | Proposed Budget | % Change Projected Actual Vs Proposed |
| EXPENDITURES: | | | | | | | | | |
| PERSONAL SERVICES: | | | | | | | | | |
| Emerg Prep - Salaries | 339,855 | 336,000 | 336,000 | 152,435 | 186,065 | 338,500 | 0.74% | 346,000 | 2.22% |
| Emerg Prep - Retirement | 39,200 | 42,000 | 42,000 | 18,673 | 23,327 | 42,000 | 0.00% | 42,500 | 1.19% |
| Emerg Prep - Life/Health Insurance | 45,729 | 52,100 | 52,100 | 24,464 | 25,636 | 50,100 | -3.84% | 55,000 | 9.78% |
| Emerg Prep - Workers Compensation | 1,570 | 1,550 | 1,550 | 762 | 938 | 1,700 | 9.68% | 1,800 | 5.88% |
| Emerg Prep - Unemployment | 34 | 35 | 35 | 15 | 20 | 35 | 0.00% | 35 | 0.00% |
| Emerg Prep - Medicare | 4,822 | 4,900 | 4,900 | 2,202 | 2,698 | 4,900 | 0.00% | 5,050 | 3.06% |
| Emerg Prep - Disability | 1,065 | 1,200 | 1,200 | 554 | 646 | 1,200 | 0.00% | 1,150 | -4.17% |
| Emerg Prep - Deferred Compensation | 3,879 | 4,100 | 4,100 | 1,754 | 2,146 | 3,900 | -4.88% | 4,100 | 5.13% |
| Emerg Prep - Dental Insurance | 360 | 360 | 360 | 180 | 180 | 360 | 0.00% | 360 | 0.00% |
| Emerg Prep - OPEB Contribution | 11,895 | 12,000 | 12,000 | 5,335 | 6,665 | 12,000 | 0.00% | 12,200 | 1.67% |
| Emerg Prep - Miscellaneous | - | 320 | 320 | - | 320 | 320 | 0.00% | 320 | 0.00% |
| TOTAL PERSONAL SERVICES | 448,409 | 454,565 | 454,565 | 206,374 | 248,641 | 455,015 | | 468,515 | |
| OPERATING SERVICES: | | | | | | | | | |
| Emerg Prep - Telephone | 7,436 | 4,800 | 4,800 | 2,160 | 2,640 | 4,800 | 0.00% | 4,800 | 0.00% |
| Emerg Prep - Contractual Services | 480 | 480 | 480 | 200 | 280 | 480 | 0.00% | 480 | 0.00% |
| Emerg Prep - Employee Liability | 415 | 460 | 460 | 387 | - | 387 | -15.87% | 425 | 9.82% |
| Emerg Prep - General Liability | 2,362 | 2,600 | 2,600 | 2,704 | - | 2,704 | 4.00% | 2,975 | 10.02% |
| TOTAL OPERATING SERVICES | 10,693 | 8,340 | 8,340 | 5,451 | 2,920 | 8,371 | | 8,680 | |
| MATERIALS & SUPPLIES: | | | | | | | | | |
| Emerg Prep - Food & Clothing | 190 | 800 | 800 | 800 | - | 800 | 0.00% | 800 | 0.00% |
| TOTAL MATERIALS & SUPPLIES | 190 | 800 | 800 | 800 | - | 800 | | 800 | |
| TOTAL EXPENDITURES | 459,292 | 463,705 | 463,705 | 212,625 | 251,561 | 464,186 | | 477,995 | |

EMERGENCY PREPAREDNESS SUBSIDIARY
ACCOUNT NUMBER: 001-410711

| Description | 2019 | 2020 | | | | | 2021 | | |
|---|-------------------|-----------------|---------------------|---------------------------------------|-----------------------------|-------------------------------------|---|-----------------|---------------------------------------|
| | Prior Year Actual | Original Budget | Last Adopted Budget | Actual Year-to-Date (as of June 30th) | Estimate Remaining for Year | Projected Actual Result at Year End | % Change Last Adopted vs Projected Actual | Proposed Budget | % Change Projected Actual Vs Proposed |
| EXPENDITURES: | | | | | | | | | |
| PERSONAL SERVICES: | | | | | | | | | |
| Emerg Prep Sub - Salaries | 8,344 | 27,200 | 27,200 | 1,572 | 6,528 | 8,100 | -70.22% | 24,000 | 196.30% |
| Emerg Prep Sub - FICA | 517 | 1,700 | 1,700 | 97 | 403 | 500 | -70.59% | 1,500 | 200.00% |
| Emerg Prep Sub - Workers Compensation | 39 | 130 | 130 | 8 | 32 | 40 | -69.23% | 120 | 200.00% |
| Emerg Prep Sub - Unemployment | 1 | 5 | 5 | - | 5 | 5 | 0.00% | 5 | 0.00% |
| Emerg Prep Sub - Medicare | 121 | 400 | 400 | 23 | 97 | 120 | -70.00% | 345 | 187.50% |
| Emerg Prep Sub - Miscellaneous | 225 | 450 | 450 | 90 | 360 | 450 | 0.00% | 450 | 0.00% |
| TOTAL PERSONAL SERVICES | 9,247 | 29,885 | 29,885 | 1,790 | 7,425 | 9,215 | | 26,420 | |
| OPERATING SERVICES: | | | | | | | | | |
| Emerg Prep Sub - Ads, Dues & Subscript. | 3,675 | 13,305 | 13,305 | 5,043 | 8,932 | 13,975 | 5.04% | 17,135 | 22.61% |
| Emerg Prep Sub - Printing | 2,128 | 5,000 | 5,000 | 5,488 | (98) | 5,390 | 7.80% | 5,140 | -4.64% |
| Emerg Prep Sub - Utilities - Electric | 82,012 | 108,000 | 108,000 | 25,427 | 82,573 | 108,000 | 0.00% | 108,000 | 0.00% |
| Emerg Prep Sub - Utilities - Gas | 366 | 600 | 600 | 203 | 397 | 600 | 0.00% | 600 | 0.00% |
| Emerg Prep Sub - Utilities - Water | 1,183 | 1,800 | 1,800 | 1,123 | 677 | 1,800 | 0.00% | 1,800 | 0.00% |
| Emerg Prep Sub -Postage | - | 250 | 250 | - | 250 | 250 | 0.00% | 250 | 0.00% |
| Emerg Prep Sub - Telephone | 16,322 | 29,650 | 29,650 | 6,818 | 38,136 | 44,954 | 51.62% | 21,350 | -52.51% |
| Emerg Prep Sub - Rentals | 2,035 | 2,250 | 2,250 | 704 | 1,166 | 1,870 | -16.89% | 21,218 | 1034.65% |
| Emerg Prep Sub - Maint of Prop & Equip | 16,036 | 29,500 | 29,500 | 6,021 | 23,479 | 29,500 | 0.00% | 29,500 | 0.00% |
| Emerg Prep Sub - Contractual Services | 232,305 | 98,073 | 98,073 | 734,806 | 1,023,548 | 1,758,354 | 1692.90% | 124,145 | -92.94% |
| Emerg Prep Sub - Professional Services | 123,468 | 11,500 | 11,500 | 66,140 | 85,464 | 151,604 | 1218.30% | 8,500 | -94.39% |
| Emerg Prep Sub - Property Insurance | 23,272 | 25,390 | 25,390 | 26,029 | 3,806 | 29,835 | 17.51% | 32,819 | 10.00% |
| Emerg Prep Sub - Automobile Insurance | 4,723 | 5,200 | 5,200 | 5,021 | - | 5,021 | -3.44% | 5,523 | 10.00% |
| Emerg Prep Sub - Employee Liability | 1,520 | 1,675 | 1,675 | 857 | - | 857 | -48.84% | 943 | 10.04% |
| Emerg Prep Sub - General Liability | 15,468 | 17,015 | 17,015 | 11,966 | - | 11,966 | -29.67% | 13,163 | 10.00% |
| TOTAL OPERATING SERVICES | 524,513 | 349,208 | 349,208 | 895,646 | 1,268,330 | 2,163,976 | | 390,086 | |
| MATERIALS & SUPPLIES: | | | | | | | | | |
| Emerg Prep Sub - Office & Comm. Equip. | 16,284 | 39,300 | 39,300 | 14,235 | 25,065 | 39,300 | 0.00% | 34,300 | -12.72% |
| Emerg Prep Sub - Office Supplies | 8,192 | 6,500 | 6,500 | 4,342 | 2,158 | 6,500 | 0.00% | 9,500 | 46.15% |
| Emerg Prep Sub - Medical Supplies | 221 | 200 | 200 | - | 200 | 200 | 0.00% | 200 | 0.00% |
| Emerg Prep Sub - Food & Clothing | 11,841 | 19,000 | 19,000 | 2,147 | 16,853 | 19,000 | 0.00% | 19,000 | 0.00% |
| Emerg Prep Sub - Maint of Bldgs & Grnds | 6,378 | 4,500 | 4,500 | 2,978 | 1,522 | 4,500 | 0.00% | 7,450 | 65.56% |
| Emerg Prep Sub - Vehicle Supplies | 6,986 | 18,000 | 18,000 | 2,110 | 15,890 | 18,000 | 0.00% | 18,000 | 0.00% |
| Emerg Prep Sub - Miscellaneous | 219 | 1,500 | 1,500 | 175 | 1,325 | 1,500 | 0.00% | 1,500 | 0.00% |
| Emerg Prep Sub - Equip & Vehicle Parts | 2,907 | 5,000 | 5,000 | 1,473 | 3,527 | 5,000 | 0.00% | 5,000 | 0.00% |
| Emerg Prep Sub - Tools & Equipment | 2,155 | 1,500 | 1,500 | 164 | 1,336 | 1,500 | 0.00% | 1,500 | 0.00% |
| TOTAL MATERIALS & SUPPLIES | 55,183 | 95,500 | 95,500 | 27,624 | 67,876 | 95,500 | | 96,450 | |

CONTINUED

EMERGENCY PREPAREDNESS SUBSIDIARY
ACCOUNT NUMBER: 001-410711

| Description | 2019 | 2020 | | | | | 2021 | | |
|---|-------------------|-----------------|---------------------|---------------------------------------|-----------------------------|-------------------------------------|---|-----------------|---------------------------------------|
| | Prior Year Actual | Original Budget | Last Adopted Budget | Actual Year-to-Date (as of June 30th) | Estimate Remaining for Year | Projected Actual Result at Year End | % Change Last Adopted vs Projected Actual | Proposed Budget | % Change Projected Actual Vs Proposed |
| EXPENDITURES: (CONT.) | | | | | | | | | |
| OTHER CHARGES: | | | | | | | | | |
| Emerg Prep Sub - Training & Travel | 5,837 | 25,400 | 25,400 | 592 | 23,908 | 24,500 | -3.54% | 25,400 | 3.67% |
| Emerg Prep Sub - Official Fees | 400 | - | - | - | - | - | 0.00% | - | 0.00% |
| Emerg Prep Sub - Miscellaneous | 939 | - | - | 1,637 | - | 1,637 | 100.00% | 2,000 | 22.17% |
| TOTAL OTHER CHARGES | 7,176 | 25,400 | 25,400 | 2,229 | 23,908 | 26,137 | | 27,400 | |
| CAPITAL OUTLAY: | | | | | | | | | |
| Emerg Prep Sub - Imp. Other than Building | 11,715 | - | - | - | - | - | 0.00% | - | 0.00% |
| Emerg Prep Sub - Acquisition of Vehicle | 34,967 | - | - | - | 34,890 | 34,890 | 100.00% | - | -100.00% |
| Emerg Prep Sub - Bldgs, Grds, General Plt | - | 34,000 | 34,000 | - | 50,000 | 50,000 | 47.06% | - | -100.00% |
| Emerg Prep Sub - Office Equipment | 88,293 | 75,000 | 75,000 | - | 75,000 | 75,000 | 0.00% | 398,280 | 431.04% |
| TOTAL CAPITAL OUTLAY | 134,975 | 109,000 | 109,000 | - | 159,890 | 159,890 | | 398,280 | |
| TOTAL EXPENDITURES | 731,094 | 608,993 | 608,993 | 927,289 | 1,527,429 | 2,454,718 | | 938,636 | |
| FUNDING SOURCE: | | | | | | | | | |
| General Fund | 535,787 | 608,993 | 608,993 | 370,956 | 293,652 | 664,608 | 9.13% | 938,636 | 41.23% |
| Hazard Mitigation Grant | 130,537 | - | - | 520,315 | 1,149,989 | 1,670,304 | 0.00% | - | 0.00% |
| Homeowner Share | 64,770 | - | - | 36,018 | 83,788 | 119,806 | 100.00% | - | -100.00% |
| TOTAL | 731,094 | 608,993 | 608,993 | 927,289 | 1,527,429 | 2,454,718 | | 938,636 | |

EMERGENCY PREPAREDNESS SUBSIDIARY

ACCOUNT NUMBER: 001-410711

**NARRATIVE EXPLANATION OF CAPITAL OUTLAY
FOR REQUESTED YEAR 2021**

| CAPITAL OUTLAY: | AMOUNT | DETAILED DESCRIPTION | Sub-total |
|------------------------|---------------|---|----------------------|
| Office Equipment | \$ 398,280 | Upgrade EOC Audio/Visual Equipment Dosicard Grant (Port Security Grant 75/25 funded) | \$ 40,000 358,280 |

Grand Total Requested: **\$ 398,280**

EOC - 24 HOURS COVERAGE

ACCOUNT NUMBER: 001-410712

| Description | 2019 | 2020 | | | | | 2021 | | |
|--|-------------------|-----------------|---------------------|---------------------------------------|-----------------------------|-------------------------------------|---|-----------------|---------------------------------------|
| | Prior Year Actual | Original Budget | Last Adopted Budget | Actual Year-to-Date (as of June 30th) | Estimate Remaining for Year | Projected Actual Result at Year End | % Change Last Adopted vs Projected Actual | Proposed Budget | % Change Projected Actual vs Proposed |
| EXPENDITURES: | | | | | | | | | |
| PERSONAL SERVICES: | | | | | | | | | |
| EOC 24 Hrs - Salaries | 568,719 | 603,500 | 603,500 | 268,039 | 311,961 | 580,000 | -3.89% | 598,000 | 3.10% |
| EOC 24 Hrs - FICA | 359 | 750 | 750 | - | - | - | -100.00% | - | 0.00% |
| EOC 24 Hrs - Retirement | 64,950 | 74,000 | 74,000 | 32,835 | 38,165 | 71,000 | -4.05% | 73,500 | 3.52% |
| EOC 24 Hrs - Life/Health Insurance | 83,134 | 94,500 | 94,500 | 44,390 | 46,610 | 91,000 | -3.70% | 100,000 | 9.89% |
| EOC 24 Hrs - Workers Compensation | 2,627 | 2,800 | 2,800 | 1,340 | 1,560 | 2,900 | 3.57% | 3,050 | 5.17% |
| EOC 24 Hrs - Unemployment | 57 | 60 | 60 | 27 | 33 | 60 | 0.00% | 60 | 0.00% |
| EOC 24 Hrs - Medicare | 8,069 | 8,800 | 8,800 | 3,922 | 4,678 | 8,600 | -2.27% | 8,800 | 2.33% |
| EOC 24 Hrs - Disability | 1,437 | 1,510 | 1,510 | 749 | 751 | 1,500 | -0.66% | 2,000 | 33.33% |
| EOC 24 Hrs - Deferred Compensation | 10,475 | 13,500 | 13,500 | 6,714 | 10,386 | 17,100 | 26.67% | 19,600 | 14.62% |
| EOC 24 Hrs - Dental Insurance | 360 | 360 | 360 | 180 | 180 | 360 | 0.00% | 360 | 0.00% |
| EOC 24 Hrs - OPEB Contribution | 19,703 | 20,700 | 20,700 | 9,381 | 10,919 | 20,300 | -1.93% | 21,500 | 5.91% |
| EOC 24 Hrs - Miscellaneous | - | 560 | 560 | 45 | 515 | 560 | 0.00% | 560 | 0.00% |
| TOTAL PERSONAL SERVICES | 759,890 | 821,040 | 821,040 | 367,622 | 425,758 | 793,380 | | 827,430 | |
| OPERATING SERVICES: | | | | | | | | | |
| EOC 24 Hrs - Ads, Dues & Subscriptions | - | 630 | 630 | - | 630 | 630 | 0.00% | 630 | 0.00% |
| EOC 24 Hrs - Telephone | 5,302 | 5,510 | 5,510 | 2,654 | 2,856 | 5,510 | 0.00% | 5,510 | 0.00% |
| EOC 24 Hrs - Contractual Services | 500 | 1,000 | 1,000 | 14 | 986 | 1,000 | 0.00% | 1,000 | 0.00% |
| EOC 24 Hrs - Employee Liability | 775 | 855 | 855 | 726 | - | 726 | -15.09% | 798 | 9.92% |
| EOC 24 Hrs - General Liability | 4,444 | 4,890 | 4,890 | 5,073 | - | 5,073 | 3.74% | 5,580 | 9.99% |
| TOTAL OPERATING SERVICES | 11,021 | 12,885 | 12,885 | 8,467 | 4,472 | 12,939 | | 13,518 | |
| MATERIALS & SUPPLIES: | | | | | | | | | |
| EOC 24 Hrs - Food & Clothing | 760 | 1,400 | 1,400 | 1,400 | - | 1,400 | 0.00% | 1,400 | 0.00% |
| TOTAL MATERIALS & SUPPLIES | 760 | 1,400 | 1,400 | 1,400 | - | 1,400 | | 1,400 | |
| OTHER CHARGES: | | | | | | | | | |
| EOC 24 Hrs - Training & Travel | 3,647 | 26,500 | 26,500 | 260 | 18,740 | 19,000 | -28.30% | 19,000 | 0.00% |
| TOTAL OTHER CHARGES | 3,647 | 26,500 | 26,500 | 260 | 18,740 | 19,000 | | 19,000 | |
| TOTAL EXPENDITURES | 775,318 | 861,825 | 861,825 | 377,749 | 448,970 | 826,719 | | 861,348 | |
| <i>General Fund</i> | <i>665,318</i> | <i>751,825</i> | <i>751,825</i> | <i>322,749</i> | <i>393,970</i> | <i>716,719</i> | <i>-4.67%</i> | <i>751,348</i> | <i>4.83%</i> |
| <i>Entergy - Waterford 3</i> | <i>110,000</i> | <i>110,000</i> | <i>110,000</i> | <i>55,000</i> | <i>55,000</i> | <i>110,000</i> | <i>0.00%</i> | <i>110,000</i> | <i>0.00%</i> |
| TOTAL | 775,318 | 861,825 | 861,825 | 377,749 | 448,970 | 826,719 | | 861,348 | |

MOTOR VEHICLES

ACCOUNT NUMBER: 001-410800

| Description | 2019 | 2020 | | | | | 2021 | | |
|---|----------------------|--------------------|------------------------|---|-----------------------------------|---|---|--------------------|---|
| | Prior Year Actual | Original Budget | Last Adopted Budget | Actual Year-to-Date (as of June 30th) | Estimate Remaining for Year | Projected Actual Result at Year End | % Change Last Adopted vs Projected Actual | Proposed Budget | % Change Projected Actual vs Proposed |
| EXPENDITURES: | | | | | | | | | |
| PERSONAL SERVICES: | | | | | | | | | |
| Motor Vehicles - Salaries | 20,001 | 22,600 | 22,600 | 9,582 | 12,418 | 22,000 | -2.65% | 23,500 | 6.82% |
| Motor Vehicles - FICA | 1,240 | 1,400 | 1,400 | 594 | 806 | 1,400 | 0.00% | 1,450 | 3.57% |
| Motor Vehicles - Workers Compensation | 92 | 110 | 110 | 48 | 62 | 110 | 0.00% | 115 | 4.55% |
| Motor Vehicles - Unemployment | 2 | 5 | 5 | 1 | 4 | 5 | 0.00% | 5 | 0.00% |
| Motor Vehicles - Medicare | 290 | 330 | 330 | 139 | 181 | 320 | -3.03% | 350 | 9.38% |
| Motor Vehicles - Miscellaneous | - | 80 | 80 | - | 80 | 80 | 0.00% | 80 | 0.00% |
| TOTAL PERSONAL SERVICES | 21,625 | 24,525 | 24,525 | 10,364 | 13,551 | 23,915 | | 25,500 | |
| OPERATING SERVICES: | | | | | | | | | |
| Motor Vehicles - Utilities - Electrical | 4,101 | 4,200 | 4,200 | (31) | 3,131 | 3,100 | -26.19% | 3,600 | 16.13% |
| Motor Vehicles - Utilities - Water | 275 | 600 | 600 | 228 | 299 | 527 | -12.17% | 600 | 13.85% |
| Motor Vehicles - Maint of Prop & Eqpt | - | 500 | 500 | - | 200 | 200 | -60.00% | 500 | 150.00% |
| Motor Vehicles - Contractual Services | 775 | 1,000 | 1,000 | 250 | 550 | 800 | -20.00% | 1,000 | 25.00% |
| Motor Vehicles - Property Insurance | 1,347 | 1,485 | 1,485 | 1,628 | - | 1,628 | 9.63% | 1,790 | 9.95% |
| Motor Vehicles - Employee Liability | 31 | 35 | 35 | 29 | - | 29 | -17.14% | 32 | 10.34% |
| Motor Vehicles - General Liability | 176 | 195 | 195 | 201 | - | 201 | 3.08% | 221 | 9.95% |
| TOTAL OPERATING SERVICES | 6,705 | 8,015 | 8,015 | 2,305 | 4,180 | 6,485 | | 7,743 | |
| MATERIALS & SUPPLIES: | | | | | | | | | |
| Motor Vehicles - Office & Comm. Equip. | 128 | 600 | 600 | - | 300 | 300 | -50.00% | 600 | 100.00% |
| Motor Vehicles - Office Supplies | 129 | 500 | 500 | - | 250 | 250 | -50.00% | 500 | 100.00% |
| Motor Vehicles - Food & Clothing | - | 100 | 100 | - | 100 | 100 | 0.00% | 100 | 0.00% |
| Motor Vehicles - Maint of Bldgs & Grnds | - | 500 | 500 | - | 250 | 250 | -50.00% | 500 | 100.00% |
| TOTAL MATERIALS & SUPPLIES | 257 | 1,700 | 1,700 | - | 900 | 900 | | 1,700 | |
| TOTAL EXPENDITURES | 28,587 | 34,240 | 34,240 | 12,669 | 18,631 | 31,300 | | 34,943 | |
| FUNDING SOURCE: | | | | | | | | | |
| General Fund | 5,673 | 8,240 | 8,240 | 8,838 | 11,853 | 20,691 | 151.10% | 14,943 | -27.78% |
| Motor Vehicle Transaction Fee | 21,087 | 24,000 | 24,000 | 3,831 | 4,869 | 8,700 | -63.75% | 18,000 | 106.90% |
| Driver's License Reinstatement Fee | 1,827 | 2,000 | 2,000 | - | 1,909 | 1,909 | -4.55% | 2,000 | 4.77% |
| TOTAL | 28,587 | 34,240 | 34,240 | 12,669 | 18,631 | 31,300 | | 34,943 | |

CORONER

ACCOUNT NUMBER: 001-430160

| Description | 2019 | 2020 | | | | | 2021 | | |
|--|-------------------|-----------------|---------------------|--------------------------------|--------------------|---------------------------|----------------------------------|-----------------|------------------------------|
| | Prior Year Actual | Original Budget | Last Adopted Budget | Year-to-Date (as of June 30th) | Remaining for Year | Actual Result at Year End | Last Adopted vs Projected Actual | Proposed Budget | Projected Actual vs Proposed |
| EXPENDITURES: | | | | | | | | | |
| PERSONAL SERVICES: | | | | | | | | | |
| Coroner - Salaries | 206,213 | 225,500 | 238,145 | 94,725 | 123,275 | 218,000 | -8.46% | 234,000 | 7.34% |
| Coroner - Fees for Services | - | - | - | 28,700 | 36,300 | 65,000 | 100.00% | 75,000 | 15.38% |
| Coroner - FICA | 4,401 | 5,500 | 6,173 | 2,059 | 2,991 | 5,050 | -18.19% | 5,600 | 10.89% |
| Coroner - Retirement | 15,598 | 17,300 | 17,300 | 7,694 | 9,406 | 17,100 | -1.16% | 17,700 | 3.51% |
| Coroner - Life/Health Insurance | 54,486 | 62,000 | 62,000 | 29,083 | 30,517 | 59,600 | -3.87% | 66,000 | 10.74% |
| Coroner - Workers Compensation | 542 | 605 | 645 | 269 | 346 | 615 | -4.65% | 670 | 8.94% |
| Coroner - Unemployment | 16 | 20 | 27 | 8 | 12 | 20 | -25.93% | 25 | 25.00% |
| Coroner - Medicare | 2,869 | 3,300 | 3,458 | 1,757 | 1,843 | 3,600 | 4.11% | 3,400 | -5.56% |
| Coroner - Disability | 190 | 200 | 200 | 97 | 103 | 200 | 0.00% | 220 | 10.00% |
| Coroner - Deferred Comp | 415 | 500 | 500 | 212 | 288 | 500 | 0.00% | 500 | 0.00% |
| Coroner - Dental Insurance | 480 | 480 | 480 | 240 | 240 | 480 | 0.00% | 480 | 0.00% |
| Coroner - OPEB Contribution | 4,733 | 4,900 | 4,900 | 2,198 | 2,702 | 4,900 | 0.00% | 5,050 | 3.06% |
| Coroner - Miscellaneous | 45 | 500 | 500 | 45 | 455 | 500 | 0.00% | 600 | 20.00% |
| TOTAL PERSONAL SERVICES | 289,988 | 320,805 | 334,328 | 167,087 | 208,478 | 375,565 | | 409,245 | |
| OPERATING SERVICES: | | | | | | | | | |
| Coroner - Ads, Dues & Subscriptions | 1,250 | 1,500 | 1,500 | 1,250 | 250 | 1,500 | 0.00% | 2,000 | 33.33% |
| Coroner - Printing | 225 | 1,500 | 1,500 | 134 | 1,366 | 1,500 | 0.00% | 1,500 | 0.00% |
| Coroner - Gas | 210 | 600 | 600 | 124 | 276 | 400 | -33.33% | 500 | 25.00% |
| Coroner - Water | 253 | 500 | 500 | 137 | 263 | 400 | -20.00% | 500 | 25.00% |
| Coroner - Postage | 330 | 1,000 | 1,000 | 220 | 660 | 880 | -12.00% | 1,000 | 13.64% |
| Coroner - Telephone | 15,162 | 16,000 | 16,000 | 7,573 | 7,727 | 15,300 | -4.38% | 15,520 | 1.44% |
| Coroner - Rentals | - | 700 | 700 | - | 700 | 700 | 0.00% | 700 | 0.00% |
| Coroner - Maint. Of Property & Equipment | 3,741 | 5,500 | 5,500 | 1,435 | 3,565 | 5,000 | -9.09% | 5,500 | 10.00% |
| Coroner - Contractual Services | 13,066 | 15,000 | 15,000 | 3,019 | 13,036 | 16,055 | 7.03% | 18,780 | 16.97% |
| Coroner - Professional Services | 131,078 | 175,000 | 161,477 | 33,566 | 26,434 | 60,000 | -62.84% | 77,500 | 29.17% |
| Coroner - Property Insurance | 408 | 450 | 450 | 494 | - | 494 | 9.78% | 543 | 9.92% |
| Coroner - Automobile Insurance | 2,462 | 2,710 | 2,710 | 3,012 | - | 3,012 | 11.14% | 3,314 | 10.03% |
| Coroner - Employee Liability | 535 | 590 | 590 | 505 | - | 505 | -14.41% | 556 | 10.10% |
| Coroner - General Liability | 3,290 | 3,620 | 3,620 | 3,873 | - | 3,873 | 6.99% | 4,601 | 18.80% |
| TOTAL OPERATING SERVICES | 172,010 | 224,670 | 211,147 | 55,342 | 54,277 | 109,619 | | 132,514 | |

CONTINUED

CORONER

ACCOUNT NUMBER: 001-430160

| Description | 2019 | 2020 | | | | | 2021 | | |
|--|-------------------|-----------------|---------------------|--------------------------------|--------------------|---------------------------|----------------------------------|-----------------|------------------------------|
| | Prior Year Actual | Original Budget | Last Adopted Budget | Year-to-Date (as of June 30th) | Remaining for Year | Actual Result at Year End | Last Adopted vs Projected Actual | Proposed Budget | Projected Actual vs Proposed |
| EXPENDITURES: (CONT.) | | | | | | | | | |
| MATERIALS & SUPPLIES: | | | | | | | | | |
| Coroner - Office & Communications Equip. | 8,333 | 10,000 | 10,000 | 12,096 | 3,904 | 16,000 | 60.00% | 13,500 | -15.63% |
| Coroner - Office Supplies | 4,309 | 5,000 | 5,000 | 3,043 | 1,957 | 5,000 | 0.00% | 5,000 | 0.00% |
| Coroner - Food & Clothing | 2,033 | 5,400 | 5,400 | 2,100 | 900 | 3,000 | -44.44% | 12,900 | 330.00% |
| Coroner - Maint. Of Building & Grounds | 765 | 3,000 | 3,000 | 946 | 2,054 | 3,000 | 0.00% | 8,000 | 166.67% |
| Coroner - Vehicle Supplies | 2,764 | 8,500 | 8,500 | 1,071 | 4,429 | 5,500 | -35.29% | 7,500 | 36.36% |
| Coroner - Equipment & Vehicle Parts | 1,634 | 5,000 | 5,000 | - | 3,500 | 3,500 | -30.00% | 5,000 | 42.86% |
| Coroner - Miscellaneous Materials | - | 3,000 | 3,000 | - | 3,000 | 3,000 | 0.00% | 4,000 | 33.33% |
| TOTAL MATERIALS & SUPPLIES | 19,838 | 39,900 | 39,900 | 19,256 | 19,744 | 39,000 | | 55,900 | |
| OTHER CHARGES: | | | | | | | | | |
| Coroner - Training & Travel | 7,185 | 15,000 | 15,000 | 645 | 9,355 | 10,000 | -33.33% | 15,000 | 50.00% |
| Coroner - Official Fees | - | 400 | 400 | - | 300 | 300 | -25.00% | 400 | 33.33% |
| TOTAL OTHER CHARGES | 7,185 | 15,400 | 15,400 | 645 | 9,655 | 10,300 | | 15,400 | |
| CAPITAL OUTLAY: | | | | | | | | | |
| Coroner - Vehicle Acquisition | 37,040 | 50,000 | 50,000 | - | 5,000 | 5,000 | -90.00% | - | -100.00% |
| Coroner - Heavy Movable Equipment | - | - | - | 7,500 | - | 7,500 | 100.00% | - | -100.00% |
| Coroner - Major Repairs | - | - | - | - | - | - | 0.00% | 15,000 | 100.00% |
| TOTAL CAPITAL OUTLAY | 37,040 | 50,000 | 50,000 | 7,500 | 5,000 | 12,500 | | 15,000 | |
| INTERGOVERNMENTAL: | | | | | | | | | |
| Coroner - Grants | - | 250,000 | 250,000 | - | - | - | -100.00% | - | 0.00% |
| TOTAL INTERGOVERNMENTAL | - | 250,000 | 250,000 | - | - | - | | - | |
| TOTAL EXPENDITURES | 526,061 | 900,775 | 900,775 | 249,830 | 297,154 | 546,984 | | 628,059 | |
| FUNDING SOURCE: | | | | | | | | | |
| General Fund | 457,436 | 848,275 | 848,275 | 226,005 | 264,979 | 490,984 | -42.12% | 578,059 | 17.73% |
| Coroner - Other Fees | 15,825 | 12,500 | 12,500 | 8,425 | 9,575 | 18,000 | 44.00% | 15,000 | -16.67% |
| Institutional Charges | 52,800 | 40,000 | 40,000 | 15,400 | 22,600 | 38,000 | -5.00% | 35,000 | -7.89% |
| TOTAL | 526,061 | 900,775 | 900,775 | 249,830 | 297,154 | 546,984 | | 628,059 | |

CORONER

ACCOUNT NUMBER: 001-430160

**NARRATIVE EXPLANATION OF CAPITAL OUTLAY
FOR REQUESTED YEAR 2021**

| CAPITAL OUTLAY: | AMOUNT | DETAILED DESCRIPTION | Sub-total |
|------------------------|---------------|-----------------------------------|------------------|
| Major Repairs | \$ 15,000 | Retrofit of Mobile Morgue Trailer | \$ 15,000 |

Grand Total Requested:

\$ 15,000

ANIMAL CONTROL

ACCOUNT NUMBER: 001-430180

| Description | 2019 | 2020 | | | | | 2021 | | |
|--|----------------------|--------------------|------------------------|---|-----------------------------------|---|---|--------------------|---|
| | Prior Year Actual | Original Budget | Last Adopted Budget | Actual Year-to-Date (as of June 30th) | Estimate Remaining for Year | Projected Actual Result at Year End | % Change Last Adopted vs Projected Actual | Proposed Budget | % Change Projected Actual vs Proposed |
| EXPENDITURES: | | | | | | | | | |
| PERSONAL SERVICES: | | | | | | | | | |
| Animal - Salaries | 403,840 | 480,000 | 480,000 | 157,777 | 197,723 | 355,500 | -25.94% | 458,500 | 28.97% |
| Animal - FICA | 1,129 | 2,150 | 2,150 | 49 | 51 | 100 | -95.35% | 1,200 | 1100.00% |
| Animal - Retirement | 44,482 | 56,000 | 56,000 | 19,230 | 24,270 | 43,500 | -22.32% | 54,000 | 24.14% |
| Animal - Life/Health Insurance | 68,007 | 96,200 | 96,200 | 37,175 | 41,625 | 78,800 | -18.09% | 97,000 | 23.10% |
| Animal - Workers Compensation | 30,417 | 36,200 | 36,200 | 12,692 | 16,308 | 29,000 | -19.89% | 37,100 | 27.93% |
| Animal - Unemployment | 40 | 50 | 50 | 16 | 34 | 50 | 0.00% | 50 | 0.00% |
| Animal - Medicare | 5,727 | 7,000 | 7,000 | 2,293 | 2,807 | 5,100 | -27.14% | 6,700 | 31.37% |
| Animal - Disability | 1,070 | 1,300 | 1,300 | 525 | 525 | 1,050 | -19.23% | 1,300 | 23.81% |
| Animal - Deferred Compensation | 2,943 | 6,150 | 6,150 | 2,504 | 2,996 | 5,500 | -10.57% | 5,650 | 2.73% |
| Animal - Dental Insurance | 480 | 600 | 600 | 250 | 250 | 500 | -16.67% | 600 | 20.00% |
| Animal - OPEB Contribution | 13,504 | 16,000 | 16,000 | 5,494 | 7,006 | 12,500 | -21.88% | 15,500 | 24.00% |
| Animal - Miscellaneous | 738 | 750 | 750 | 145 | (145) | - | -100.00% | - | 0.00% |
| TOTAL PERSONAL SERVICES | 572,377 | 702,400 | 702,400 | 238,150 | 293,450 | 531,600 | | 677,600 | |
| OPERATING SERVICES: | | | | | | | | | |
| Animal - Ads, Dues & Subscriptions | 1,318 | 1,000 | 1,000 | 242 | 758 | 1,000 | 0.00% | 1,000 | 0.00% |
| Animal - Printing | 2,420 | 3,000 | 3,000 | 1,225 | 1,775 | 3,000 | 0.00% | 5,000 | 66.67% |
| Animal - Utilities - Electric | 24,506 | 25,000 | 25,000 | 5,555 | 6,445 | 12,000 | -52.00% | 14,000 | 16.67% |
| Animal - Utilities - Water | 3,086 | 3,000 | 3,000 | 743 | 857 | 1,600 | -46.67% | 1,800 | 12.50% |
| Animal - Telephone | 6,968 | 7,000 | 7,000 | 2,932 | 4,068 | 7,000 | 0.00% | 7,000 | 0.00% |
| Animal - Rentals | 2,099 | 1,500 | 1,500 | 870 | 630 | 1,500 | 0.00% | 17,360 | 1057.33% |
| Animal - Maint of Property & Equipment | 15,215 | 19,000 | 19,000 | 4,729 | 14,271 | 19,000 | 0.00% | 25,000 | 31.58% |
| Animal - Contractual Services | 20,948 | 25,000 | 25,000 | 8,293 | 16,707 | 25,000 | 0.00% | 30,000 | 20.00% |
| Animal - Professional Services | 4,787 | 6,000 | 6,000 | 678 | 5,322 | 6,000 | 0.00% | 6,000 | 0.00% |
| Animal - Property Insurance | 9,685 | 10,655 | 10,655 | 10,511 | 2,600 | 13,111 | 23.05% | 14,422 | 10.00% |
| Animal - Automobile Insurance | 5,668 | 6,240 | 6,240 | 6,742 | - | 6,742 | 8.04% | 7,417 | 10.01% |
| Animal - Employee Liability | 789 | 870 | 870 | 973 | - | 973 | 11.84% | 1,070 | 9.97% |
| Animal - General Liability | 4,504 | 4,960 | 4,960 | 5,453 | - | 5,453 | 9.94% | 5,999 | 10.01% |
| TOTAL OPERATING SERVICES | 101,993 | 113,225 | 113,225 | 48,946 | 53,433 | 102,379 | | 136,068 | |

CONTINUED

ANIMAL CONTROL

ACCOUNT NUMBER: 001-430180

| Description | 2019 | 2020 | | | | | 2021 | | |
|--|-------------------|------------------|---------------------|---------------------------------------|-----------------------------|-------------------------------------|---|------------------|---------------------------------------|
| | Prior Year Actual | Original Budget | Last Adopted Budget | Actual Year-to-Date (as of June 30th) | Estimate Remaining for Year | Projected Actual Result at Year End | % Change Last Adopted vs Projected Actual | Proposed Budget | % Change Projected Actual vs Proposed |
| EXPENDITURES: (CONT.) | | | | | | | | | |
| MATERIALS & SUPPLIES: | | | | | | | | | |
| Animal - Office & Communications Equip. | 13,378 | 10,000 | 10,000 | 1,439 | 8,561 | 10,000 | 0.00% | 10,000 | 0.00% |
| Animal - Office Supplies | 3,970 | 4,500 | 4,500 | 1,539 | 2,961 | 4,500 | 0.00% | 5,000 | 11.11% |
| Animal - Medical Supplies | 26,087 | 54,000 | 54,000 | 12,358 | 41,642 | 54,000 | 0.00% | 45,000 | -16.67% |
| Animal - Food & Clothing | 22,429 | 18,000 | 18,000 | 4,841 | 13,159 | 18,000 | 0.00% | 18,000 | 0.00% |
| Animal - Maint of Buildings & Grounds | 26,731 | 15,000 | 15,000 | 6,088 | 8,912 | 15,000 | 0.00% | 30,000 | 100.00% |
| Animal - Vehicle Supplies | 9,461 | 10,000 | 10,000 | 2,104 | 7,896 | 10,000 | 0.00% | 5,000 | -50.00% |
| Animal - Miscellaneous | 2,465 | 5,000 | 5,000 | 2,051 | 2,949 | 5,000 | 0.00% | 5,000 | 0.00% |
| Animal - Equipment & Vehicle Parts | 820 | 3,000 | 3,000 | 923 | 2,077 | 3,000 | 0.00% | 3,000 | 0.00% |
| Animal - Tools & Equipment | 6,681 | 7,000 | 7,000 | 438 | 6,562 | 7,000 | 0.00% | 7,000 | 0.00% |
| TOTAL MATERIALS & SUPPLIES | 112,022 | 126,500 | 126,500 | 31,781 | 94,719 | 126,500 | | 128,000 | |
| OTHER CHARGES: | | | | | | | | | |
| Animal - Training & Travel | 5,862 | 9,000 | 9,000 | 3,137 | 3,863 | 7,000 | -22.22% | 8,000 | 14.29% |
| Animal - Official Fees | - | 500 | 500 | - | 500 | 500 | 0.00% | 500 | 0.00% |
| TOTAL OTHER CHARGES | 5,862 | 9,500 | 9,500 | 3,137 | 4,363 | 7,500 | | 8,500 | |
| CAPITAL OUTLAY: | | | | | | | | | |
| Animal - Improvement Other than Building | - | 96,600 | 96,600 | 23,809 | 88,791 | 112,600 | 16.56% | 50,000 | -55.60% |
| Animal - Acquisition of Vehicles | 85,298 | 60,000 | 60,000 | - | 60,000 | 60,000 | 0.00% | - | -100.00% |
| Animal - Major Repairs | - | 40,000 | 40,000 | 5,400 | 17,600 | 23,000 | -42.50% | 10,000 | -56.52% |
| Animal - Architectural/Engineering Fees | - | 11,250 | 11,250 | - | - | - | -100.00% | - | 0.00% |
| TOTAL CAPITAL OUTLAY | 85,298 | 207,850 | 207,850 | 29,209 | 166,391 | 195,600 | | 60,000 | |
| TOTAL EXPENDITURES | 877,552 | 1,159,475 | 1,159,475 | 351,223 | 612,356 | 963,579 | | 1,010,168 | |
| FUNDING SOURCE: | | | | | | | | | |
| General Fund | 831,133 | 1,114,475 | 1,114,475 | 325,457 | 590,122 | 915,579 | -17.85% | 965,168 | 5.42% |
| Animal Control | 46,419 | 45,000 | 45,000 | 25,766 | 22,234 | 48,000 | 6.67% | 45,000 | -6.25% |
| TOTAL | 877,552 | 1,159,475 | 1,159,475 | 351,223 | 612,356 | 963,579 | | 1,010,168 | |

ANIMAL CONTROL

ACCOUNT NUMBER: 001-430180

NARRATIVE EXPLANATION OF CAPITAL OUTLAY FOR REQUESTED YEAR 2021

| CAPITAL OUTLAY: | AMOUNT | DETAILED DESCRIPTION | Sub-total |
|----------------------------------|---------------|-------------------------------------|------------------|
| Improvements Other than Building | \$ 50,000 | New AC | \$ 50,000 |
| Major Repairs | 10,000 | Paint, Damage & Repairs to Building | \$ 10,000 |

Grand Total Requested: \$ 60,000

HEALTH & SAFETY REHAB

ACCOUNT NUMBER: 001-430225

| Description | 2019 | 2020 | | | | | 2021 | | |
|--|-------------------|-----------------|---------------------|---------------------------------------|-----------------------------|-------------------------------------|---|-----------------|---------------------------------------|
| | Prior Year Actual | Original Budget | Last Adopted Budget | Actual Year-to-Date (as of June 30th) | Estimate Remaining for Year | Projected Actual Result at Year End | % Change Last Adopted vs Projected Actual | Proposed Budget | % Change Projected Actual vs Proposed |
| EXPENDITURES: | | | | | | | | | |
| PERSONAL SERVICES: | | | | | | | | | |
| H&S Rehab - Salaries | 16,911 | 23,300 | 23,300 | 1,540 | 15,560 | 17,100 | -26.61% | 29,000 | 69.59% |
| H&S Rehab - FICA | 1,048 | 1,450 | 1,450 | 95 | 1,005 | 1,100 | -24.14% | 1,800 | 63.64% |
| H&S Rehab - Workers Compensation | 937 | 1,300 | 1,300 | 92 | 958 | 1,050 | -19.23% | 1,750 | 66.67% |
| H&S Rehab - Unemployment | 2 | 5 | 5 | - | 5 | 5 | 0.00% | 5 | 0.00% |
| H&S Rehab - Medicare | 245 | 350 | 350 | 22 | 228 | 250 | -28.57% | 450 | 80.00% |
| H&S Rehab - Miscellaneous | - | - | - | 378 | (378) | - | 0.00% | - | 0.00% |
| TOTAL PERSONAL SERVICES | 19,143 | 26,405 | 26,405 | 2,127 | 17,378 | 19,505 | | 33,005 | |
| OPERATING SERVICES: | | | | | | | | | |
| H&S Rehab - Maint of Prop & Equipment | 24,501 | 15,000 | 15,000 | 16,311 | (1,311) | 15,000 | 0.00% | 17,000 | 13.33% |
| H&S Rehab - Professional Services | 7,084 | 500 | 500 | - | - | - | -100.00% | - | 0.00% |
| TOTAL OPERATING SERVICES | 31,585 | 15,500 | 15,500 | 16,311 | (1,311) | 15,000 | | 17,000 | |
| MATERIALS & SUPPLIES: | | | | | | | | | |
| H&S Rehab - Office Supplies | 161 | - | - | - | - | - | 0.00% | - | 0.00% |
| H&S Rehab - Educational & Recreational | 326 | - | - | - | - | - | 0.00% | - | 0.00% |
| H&S Rehab - Food & Clothing | 703 | 300 | 300 | 18 | (18) | - | -100.00% | - | 0.00% |
| H&S Rehab - Miscellaneous | 13,452 | 27,000 | 27,000 | 3,634 | 23,366 | 27,000 | 0.00% | 29,000 | 7.41% |
| H&S Rehab - Tools & Equipment | 413 | 400 | 400 | 4 | 396 | 400 | 0.00% | 500 | 25.00% |
| TOTAL MATERIALS & SUPPLIES | 15,055 | 27,700 | 27,700 | 3,656 | 23,744 | 27,400 | | 29,500 | |
| TOTAL EXPENDITURES | 65,783 | 69,605 | 69,605 | 22,094 | 39,811 | 61,905 | | 79,505 | |

REVITALIZATION FUND PROGRAM

ACCOUNT NUMBER: 001-430226

| Description | 2019 | 2020 | | | | | 2021 | | |
|--|----------------------|--------------------|------------------------|---|-----------------------------------|---|---|--------------------|---|
| | Prior Year Actual | Original Budget | Last Adopted Budget | Actual Year-to-Date (as of June 30th) | Estimate Remaining for Year | Projected Actual Result at Year End | % Change Last Adopted vs Projected Actual | Proposed Budget | % Change Projected Actual vs Proposed |
| EXPENDITURES: | | | | | | | | | |
| OPERATING SERVICES: | | | | | | | | | |
| Revitalization - Maint of Prop & Equipment | - | 10,664 | 10,664 | - | 5,000 | 5,000 | -53.11% | 8,000 | 60.00% |
| TOTAL OPERATING SERVICES | - | 10,664 | 10,664 | - | 5,000 | 5,000 | | 8,000 | |
| TOTAL EXPENDITURES | - | 10,664 | 10,664 | - | 5,000 | 5,000 | | 8,000 | |

HOUSING PRESERVATION

ACCOUNT NUMBER: 001-430227

| Description | 2019 | 2020 | | | | | 2021 | | |
|---|-------------------|-----------------|---------------------|---------------------------------------|-----------------------------|-------------------------------------|---|-----------------|---------------------------------------|
| | Prior Year Actual | Original Budget | Last Adopted Budget | Actual Year-to-Date (as of June 30th) | Estimate Remaining for Year | Projected Actual Result at Year End | % Change Last Adopted vs Projected Actual | Proposed Budget | % Change Projected Actual vs Proposed |
| EXPENDITURES: | | | | | | | | | |
| PERSONAL SERVICES: | | | | | | | | | |
| Housing Pres. - Salaries | - | 2,700 | 2,700 | - | - | - | -100.00% | - | 0.00% |
| Housing Pres. - FICA | - | 165 | 165 | - | - | - | -100.00% | - | 0.00% |
| Housing Pres. - Workers Compensation | - | 15 | 15 | - | - | - | -100.00% | - | 0.00% |
| Housing Pres. - Unemployment | - | 5 | 5 | - | - | - | -100.00% | - | 0.00% |
| Housing Pres. - Medicare | - | 40 | 40 | - | - | - | -100.00% | - | 0.00% |
| TOTAL PERSONAL SERVICES | - | 2,925 | 2,925 | - | - | - | | - | |
| OPERATING SERVICES: | | | | | | | | | |
| Housing Pres. - Ads, Dues & Subscriptions | 54 | 50 | 50 | 23 | 31 | 54 | 8.00% | 74 | 37.04% |
| Housing Pres. - Maint of Prop & Equipment | 8,082 | - | - | 28,375 | (18,293) | 10,082 | 100.00% | 10,000 | -0.81% |
| Housing Pres. - Contractual Services | - | - | - | - | 1,100 | 1,100 | 100.00% | 2,000 | 81.82% |
| Housing Pres. - Professional Services | 62,502 | 71,775 | 71,775 | 333 | 59,067 | 59,400 | -17.24% | 98,000 | 64.98% |
| TOTAL OPERATING SERVICES | 70,638 | 71,825 | 71,825 | 28,731 | 41,905 | 70,636 | | 110,074 | |
| MATERIALS & SUPPLIES: | | | | | | | | | |
| Housing Pres. - Office Supplies | 35 | 50 | 50 | - | - | - | -100.00% | - | 0.00% |
| Housing Pres. - Miscellaneous | 494 | - | - | 60 | (60) | - | 0.00% | - | 0.00% |
| Housing Pres. - Tools & Equipment | - | - | - | - | 499 | 499 | 100.00% | 300 | -39.88% |
| TOTAL MATERIALS & SUPPLIES | 529 | 50 | 50 | 60 | 439 | 499 | | 300 | |
| TOTAL EXPENDITURES | 71,167 | 74,800 | 74,800 | 28,791 | 42,344 | 71,135 | | 110,374 | |
| FUNDING SOURCE: | | | | | | | | | |
| General Fund | (551) | 74,800 | 74,800 | 28,791 | (29,431) | (640) | 0.00% | 110,374 | -17345.94% |
| Federal Grant | 71,718 | - | - | - | 71,775 | 71,775 | 0.00% | - | -100.00% |
| TOTAL | 71,167 | 74,800 | 74,800 | 28,791 | 42,344 | 71,135 | | 110,374 | |

COMMUNITY SERVICES

ACCOUNT NUMBER: 001-430231

| Description | 2019 | 2020 | | | | | 2021 | | |
|---------------------------------------|----------------------|--------------------|------------------------|---|-----------------------------------|---|---|--------------------|---|
| | Prior Year Actual | Original Budget | Last Adopted Budget | Actual Year-to-Date (as of June 30th) | Estimate Remaining for Year | Projected Actual Result at Year End | % Change Last Adopted vs Projected Actual | Proposed Budget | % Change Projected Actual vs Proposed |
| EXPENDITURES: | | | | | | | | | |
| PERSONAL SERVICES: | | | | | | | | | |
| Comm Svcs - Salaries | 287,742 | 331,000 | 331,000 | 153,906 | 178,094 | 332,000 | 0.30% | 342,000 | 3.01% |
| Comm Svcs - Per Diem | 4,320 | 9,360 | 9,360 | 1,800 | 1,200 | 3,000 | -67.95% | 4,800 | 60.00% |
| Comm Svcs - FICA | 533 | 250 | 250 | 112 | 8 | 120 | -52.00% | - | -100.00% |
| Comm Svcs - Retirement | 35,064 | 41,000 | 41,000 | 18,994 | 21,556 | 40,550 | -1.10% | 42,000 | 3.58% |
| Comm Svcs - Life/Health Insurance | 66,069 | 76,600 | 76,600 | 37,079 | 35,921 | 73,000 | -4.70% | 76,600 | 4.93% |
| Comm Svcs - Workers Compensation | 1,482 | 1,550 | 1,550 | 784 | 916 | 1,700 | 9.68% | 1,750 | 2.94% |
| Comm Svcs - Unemployment | 31 | 40 | 40 | 16 | 24 | 40 | 0.00% | 35 | -12.50% |
| Comm Svcs - Medicare | 3,931 | 4,500 | 4,500 | 2,039 | 2,311 | 4,350 | -3.33% | 5,000 | 14.94% |
| Comm Svcs - Disability | 1,016 | 1,000 | 1,000 | 553 | 517 | 1,070 | 7.00% | 1,100 | 2.80% |
| Comm Svcs - Deferred Compensation | 10,029 | 12,200 | 12,200 | 5,574 | 3,426 | 9,000 | -26.23% | 5,900 | -34.44% |
| Comm Svcs - Dental Insurance | 679 | 610 | 610 | 338 | 332 | 670 | 9.84% | 650 | -2.99% |
| Comm Svcs - OPEB Contribution | 10,861 | 11,500 | 11,500 | 5,427 | 6,273 | 11,700 | 1.74% | 11,300 | -3.42% |
| Comm Svcs - Miscellaneous | 181 | 600 | 600 | 225 | (135) | 90 | -85.00% | 500 | 455.56% |
| TOTAL PERSONAL SERVICES | 421,938 | 490,210 | 490,210 | 226,847 | 250,443 | 477,290 | | 491,635 | |
| OPERATING SERVICES: | | | | | | | | | |
| Comm Svcs - Ads, Dues & Subscriptions | 2,946 | 3,200 | 3,200 | 1,799 | (99) | 1,700 | -46.88% | 1,800 | 5.88% |
| Comm Svcs - Printing | 356 | 2,000 | 2,000 | 413 | 1,500 | 1,913 | -4.35% | 2,000 | 4.55% |
| Comm Svcs - Utilities - Electric | 12,561 | 11,000 | 11,000 | 1,027 | 9,973 | 11,000 | 0.00% | 11,000 | 0.00% |
| Comm Svcs - Utilities - Water | 6,452 | - | - | 254 | (254) | - | 0.00% | - | 0.00% |
| Comm Svcs - Postage | 1,334 | 1,500 | 1,500 | 200 | 997 | 1,197 | -20.20% | 1,000 | -16.46% |
| Comm Svcs - Telephone | 3,097 | 4,000 | 4,000 | 1,336 | 2,752 | 4,088 | 2.20% | 4,000 | -2.15% |
| Comm Svcs - Rentals | 9,663 | 10,000 | 10,000 | 2,052 | 7,943 | 9,995 | -0.05% | 22,520 | 125.31% |
| Comm Svcs - Maint of Property & Equip | 6,245 | 20,000 | 20,000 | 4,471 | 9,911 | 14,382 | -28.09% | 15,000 | 4.30% |
| Comm Svcs - Contractual Services | 10,620 | 15,000 | 15,000 | 4,154 | 11,383 | 15,537 | 3.58% | 15,000 | -3.46% |
| Comm Svcs - Professional Services | 1,465 | 50,000 | 50,000 | - | - | - | -100.00% | - | 0.00% |
| Comm Svcs - Property Insurance | 4,518 | 4,970 | 4,970 | 4,310 | 2,923 | 7,233 | 45.53% | 7,956 | 10.00% |
| Comm Svcs - Automobile Insurance | 5,668 | 6,235 | 6,235 | 6,742 | - | 6,742 | 8.13% | 7,417 | 10.01% |
| Comm Svcs - Employee Liability | 813 | 895 | 895 | 827 | - | 827 | -7.60% | 909 | 9.92% |
| Comm Svcs - General Liability | 4,189 | 4,610 | 4,610 | 5,224 | - | 5,224 | 13.32% | 5,747 | 10.01% |
| TOTAL OPERATING SERVICES | 69,927 | 133,410 | 133,410 | 32,809 | 47,029 | 79,838 | | 94,349 | |

CONTINUED

COMMUNITY SERVICES

ACCOUNT NUMBER: 001-430231

| Description | 2019 | 2020 | | | | | 2021 | | |
|--|-------------------|------------------|---------------------|---------------------------------------|-----------------------------|-------------------------------------|---|-----------------|---------------------------------------|
| | Prior Year Actual | Original Budget | Last Adopted Budget | Actual Year-to-Date (as of June 30th) | Estimate Remaining for Year | Projected Actual Result at Year End | % Change Last Adopted vs Projected Actual | Proposed Budget | % Change Projected Actual vs Proposed |
| EXPENDITURES: (CONT.) | | | | | | | | | |
| MATERIALS & SUPPLIES: | | | | | | | | | |
| Comm Svcs - Office & Comm. Equip. | 6,983 | 8,000 | 8,000 | 2,407 | 5,560 | 7,967 | -0.41% | 8,000 | 0.41% |
| Comm Svcs - Office Supplies | 9,544 | 8,000 | 8,000 | 2,511 | 5,366 | 7,877 | -1.54% | 8,000 | 1.56% |
| Comm Svcs - Educational & Recreational | 1,523 | - | - | 969 | (969) | - | 0.00% | - | 0.00% |
| Comm Svcs - Medical Supplies | 1,327 | 4,000 | 4,000 | - | 4,000 | 4,000 | 0.00% | 4,000 | 0.00% |
| Comm Svcs - Food & Clothing | 7,853 | 8,500 | 8,500 | 2,466 | 6,000 | 8,466 | -0.40% | 9,000 | 6.31% |
| Comm Svcs - Maint of Buildings & Grounds | 2,687 | 3,500 | 3,500 | 1,589 | 1,167 | 2,756 | -21.26% | 3,000 | 8.85% |
| Comm Svcs - Vehicle Supplies | 2,918 | 4,000 | 4,000 | 999 | 2,670 | 3,669 | -8.28% | 3,500 | -4.61% |
| Comm Svcs - Equipment & Vehicle Parts | 2,915 | 3,000 | 3,000 | 118 | (118) | - | -100.00% | - | 0.00% |
| TOTAL MATERIALS & SUPPLIES | 35,750 | 39,000 | 39,000 | 11,059 | 23,676 | 34,735 | | 35,500 | |
| OTHER CHARGES: | | | | | | | | | |
| Comm Svcs - Training & Travel | 3,535 | 7,000 | 7,000 | 2,284 | 4,529 | 6,813 | -2.67% | 7,000 | 2.74% |
| Comm Svcs - Miscellaneous | 105 | - | - | 550 | (550) | - | 0.00% | - | 0.00% |
| TOTAL OTHER CHARGES | 3,640 | 7,000 | 7,000 | 2,834 | 3,979 | 6,813 | | 7,000 | |
| CAPITAL OUTLAY: | | | | | | | | | |
| Comm Svcs - Acquisition of Vehicles | 23,844 | 25,000 | 25,000 | - | - | - | -100.00% | - | 0.00% |
| Comm Svcs - Building, Ground & Plant | 143,500 | 550,000 | 550,000 | 86,475 | (86,475) | - | -100.00% | - | 0.00% |
| Comm Svcs - Major Repairs | 10,030 | 28,000 | 28,000 | - | - | - | -100.00% | - | 0.00% |
| Comm Svcs - Arch/Eng Fees | 17,490 | 40,000 | 40,000 | - | - | - | -100.00% | - | 0.00% |
| Comm Svcs - Other Fees | - | - | - | 210 | (210) | - | 0.00% | - | 0.00% |
| TOTAL CAPITAL OUTLAY | 194,864 | 643,000 | 643,000 | 86,685 | (86,685) | - | | - | |
| TOTAL EXPENDITURES | 726,119 | 1,312,620 | 1,312,620 | 360,234 | 238,442 | 598,676 | | 628,484 | |

ENERGY ASSISTANCE

ACCOUNT NUMBER: 001-430232

| Description | 2019 | 2020 | | | | | 2021 | | |
|--------------------------------|----------------------|--------------------|------------------------|---|-----------------------------------|---|--|--------------------|---|
| | Prior Year Actual | Original Budget | Last Adopted Budget | Actual Year-to-Date (as of June 30th) | Estimate Remaining for Year | Projected Actual Result at Year End | % Change Actual Result at Year End | Proposed Budget | % Change Projected Actual vs Proposed |
| EXPENDITURES: | | | | | | | | | |
| PERSONAL SERVICES: | | | | | | | | | |
| Energy - Salaries | 14,583 | 17,000 | 17,000 | 4,888 | 6,112 | 11,000 | -35.29% | 17,200 | 56.36% |
| Energy - Retirement | 1,670 | 2,150 | 2,150 | 592 | 758 | 1,350 | -37.21% | 2,150 | 59.26% |
| Energy - Life/Health Insurance | 2,731 | 3,550 | 3,550 | 1,082 | 1,168 | 2,250 | -36.62% | 3,700 | 64.44% |
| Energy - Workers Compensation | 67 | 80 | 80 | 24 | 31 | 55 | -31.25% | 90 | 63.64% |
| Energy - Unemployment | 1 | 5 | 5 | - | 5 | 5 | 0.00% | 5 | 0.00% |
| Energy - Medicare | 202 | 250 | 250 | 68 | 87 | 155 | -38.00% | 250 | 61.29% |
| Energy - Disability | 47 | 40 | 40 | 17 | 23 | 40 | 0.00% | 60 | 50.00% |
| Energy - Deferred Compensation | 53 | 75 | 75 | 9 | 16 | 25 | -66.67% | 45 | 80.00% |
| Energy - Dental | 53 | 45 | 45 | 19 | 21 | 40 | -11.11% | 60 | 50.00% |
| Energy - OPEB Contribution | 510 | 600 | 600 | 169 | 231 | 400 | -33.33% | 605 | 51.25% |
| TOTAL PERSONAL SERVICES | 19,917 | 23,795 | 23,795 | 6,868 | 8,452 | 15,320 | | 24,165 | |
| TOTAL EXPENDITURES | 19,917 | 23,795 | 23,795 | 6,868 | 8,452 | 15,320 | | 24,165 | |
| FUNDING SOURCE: | | | | | | | | | |
| General Fund | 3,872 | (11,205) | (11,205) | (660) | (19,020) | (19,680) | 75.64% | (15,835) | -19.54% |
| Federal Grant | 16,045 | 35,000 | 35,000 | 7,528 | 27,472 | 35,000 | 0.00% | 40,000 | 14.29% |
| TOTAL | 19,917 | 23,795 | 23,795 | 6,868 | 8,452 | 15,320 | | 24,165 | |

SUMMER FEEDING

ACCOUNT NUMBER: 001-430233

| Description | 2019 | 2020 | | | | | 2021 | | |
|--|-------------------|-----------------|---------------------|---------------------------------------|-----------------------------|-------------------------------------|------------------------------------|-----------------|---------------------------------------|
| | Prior Year Actual | Original Budget | Last Adopted Budget | Actual Year-to-Date (as of June 30th) | Estimate Remaining for Year | Projected Actual Result at Year End | % Change Actual Result at Year End | Proposed Budget | % Change Projected Actual vs Proposed |
| EXPENDITURES: | | | | | | | | | |
| PERSONAL SERVICES: | | | | | | | | | |
| Summer Feed - Salaries | 31,591 | 41,500 | 41,500 | - | - | - | -100.00% | - | 0.00% |
| Summer Feed - FICA | 1,959 | 2,600 | 2,600 | - | - | - | -100.00% | - | 0.00% |
| Summer Feed - Workers Compensation | 1,606 | 2,100 | 2,100 | - | - | - | -100.00% | - | 0.00% |
| Summer Feed - Unemployment | 3 | 5 | 5 | - | - | - | -100.00% | - | 0.00% |
| Summer Feed - Medicare | 458 | 600 | 600 | - | - | - | -100.00% | - | 0.00% |
| Summer Feed - Miscellaneous | 1,095 | 1,200 | 1,200 | - | 1,000 | 1,000 | -16.67% | 1,200 | 20.00% |
| TOTAL PERSONAL SERVICES | 36,712 | 48,005 | 48,005 | - | 1,000 | 1,000 | | 1,200 | |
| OPERATING SERVICES: | | | | | | | | | |
| Summer Feed - Printing | 976 | 1,000 | 1,000 | - | - | - | -100.00% | 1,000 | 100.00% |
| Summer Feed - Rentals | 3,028 | 4,100 | 4,100 | - | 3,000 | 3,000 | -26.83% | 5,000 | 66.67% |
| Summer Feed - Contractual Services | - | - | - | 7,855 | (7,855) | - | 0.00% | 40,000 | 100.00% |
| Summer Feed - Professional Services | 18,643 | 18,200 | 18,200 | - | - | - | -100.00% | 18,500 | 0.00% |
| Summer Feed - Employee Liability | 72 | 80 | 80 | 72 | - | 72 | -10.00% | 80 | 11.11% |
| Summer Feed - General Liability | 415 | 460 | 460 | 506 | - | 506 | 10.00% | 557 | 10.08% |
| TOTAL OPERATING SERVICES | 23,134 | 23,840 | 23,840 | 8,433 | (4,855) | 3,578 | | 65,137 | |
| MATERIALS & SUPPLIES: | | | | | | | | | |
| Summer Feed - Office Supplies | 57 | - | - | - | - | - | 0.00% | - | 0.00% |
| Summer Feed - Food & Clothing | 12,827 | 15,000 | 15,000 | 300 | 7,700 | 8,000 | -46.67% | 15,000 | 87.50% |
| Summer Feed - Maint of Bldgs & Grounds | 1,358 | 500 | 500 | - | - | - | -100.00% | - | 0.00% |
| TOTAL MATERIALS & SUPPLIES | 14,242 | 15,500 | 15,500 | 300 | 7,700 | 8,000 | | 15,000 | |
| OTHER CHARGES: | | | | | | | | | |
| Summer Feed - Training & Travel | 785 | - | - | - | - | - | 0.00% | - | 0.00% |
| TOTAL OTHER CHARGES | 785 | - | - | - | - | - | | - | |
| TOTAL EXPENDITURES | 74,873 | 87,345 | 87,345 | 8,733 | 3,845 | 12,578 | | 81,337 | |
| FUNDING SOURCE: | | | | | | | | | |
| General Fund | 52,243 | 66,345 | 66,345 | 8,733 | (17,366) | (8,633) | -113.01% | 60,126 | -796.47% |
| Federal Grant | 22,630 | 21,000 | 21,000 | - | 21,211 | 21,211 | 1.00% | 21,211 | 0.00% |
| TOTAL | 74,873 | 87,345 | 87,345 | 8,733 | 3,845 | 12,578 | | 81,337 | |

COMMUNITY SERVICE CENTERS
ACCOUNT NUMBER: 001-430234

| Description | 2019 | 2020 | | | | | 2021 | | |
|---|-------------------|-----------------|---------------------|---------------------------------------|-----------------------------|-------------------------------------|------------------------------------|-----------------|---------------------------------------|
| | Prior Year Actual | Original Budget | Last Adopted Budget | Actual Year-to-Date (as of June 30th) | Estimate Remaining for Year | Projected Actual Result at Year End | % Change Actual Result at Year End | Proposed Budget | % Change Projected Actual vs Proposed |
| EXPENDITURES: | | | | | | | | | |
| PERSONAL SERVICES: | | | | | | | | | |
| CS Centers - Salaries | 151,006 | 203,500 | 203,500 | 57,528 | 94,472 | 152,000 | -25.31% | 243,100 | 59.93% |
| CS Centers - FICA | 4,162 | 5,050 | 5,050 | 1,151 | 1,624 | 2,775 | -45.05% | 10,100 | 263.96% |
| CS Centers - Retirement | 9,675 | 15,300 | 15,300 | 4,754 | 6,446 | 11,200 | -26.80% | 9,900 | -11.61% |
| CS Centers - Life/Health Insurance | 21,763 | 40,000 | 40,000 | 11,628 | 11,972 | 23,600 | -41.00% | 25,700 | 8.90% |
| CS Centers - Workers Compensation | 737 | 1,000 | 1,000 | 301 | 504 | 805 | -19.50% | 1,400 | 73.91% |
| CS Centers - Unemployment | 15 | 20 | 20 | 6 | 14 | 20 | 0.00% | 25 | 25.00% |
| CS Centers - Medicare | 2,130 | 3,000 | 3,000 | 810 | 1,390 | 2,200 | -26.67% | 3,600 | 63.64% |
| CS Centers - Disability | 275 | 400 | 400 | 144 | 156 | 300 | -25.00% | 265 | -11.67% |
| CS Centers - Deferred Comp | 163 | 175 | 175 | 74 | 101 | 175 | 0.00% | - | -100.00% |
| CS Centers - Dental Insurance | 223 | 350 | 350 | 111 | 139 | 250 | -28.57% | 225 | -10.00% |
| CS Centers - OPEB Contribution | 2,935 | 4,300 | 4,300 | 1,358 | 2,392 | 3,750 | -12.79% | 2,900 | -22.67% |
| CS Centers - Miscellaneous | 450 | 500 | 500 | 45 | (45) | - | -100.00% | - | 0.00% |
| TOTAL PERSONAL SERVICES | 193,534 | 273,595 | 273,595 | 77,910 | 119,165 | 197,075 | | 297,215 | |
| OPERATING SERVICES: | | | | | | | | | |
| CS Centers - Ads, Dues & Subscriptions | 347 | 300 | 300 | 90 | 210 | 300 | 0.00% | 300 | 0.00% |
| CS Centers - Printing | - | - | - | - | 100 | 100 | 100.00% | 100 | 0.00% |
| CS Centers - Utilities - Electric | 6,830 | 4,500 | 4,500 | 2,204 | 1,796 | 4,000 | -11.11% | 5,000 | 25.00% |
| CS Centers - Utilities - Water | 996 | 750 | 750 | 457 | (57) | 400 | -46.67% | 750 | 87.50% |
| CS Centers - Telephone | 3,029 | 2,600 | 2,600 | 1,276 | 1,324 | 2,600 | 0.00% | 3,000 | 15.38% |
| CS Centers - Rentals | 989 | 1,000 | 1,000 | 3,194 | (3,194) | - | -100.00% | - | 0.00% |
| CS Centers - Maint of Property & Equip | 375 | 5,000 | 5,000 | - | 5,000 | 5,000 | 0.00% | 5,000 | 0.00% |
| CS Centers - Contractual Services | 22,609 | 14,000 | 14,000 | 10,708 | 3,292 | 14,000 | 0.00% | 15,000 | 7.14% |
| CS Centers - Professional Services | 200 | 10,000 | 10,000 | 40 | (40) | - | -100.00% | 30,000 | 0.00% |
| CS Centers - Property Insurance | 1,945 | 2,140 | 2,140 | 2,031 | 2,599 | 4,630 | 100.00% | 5,093 | 10.00% |
| CS Centers - Employee Liability | 256 | 285 | 285 | 315 | - | 315 | 10.53% | 347 | 10.16% |
| CS Centers - General Liability | 1,490 | 1,640 | 1,640 | 2,207 | - | 2,207 | 34.57% | 2,427 | 9.97% |
| TOTAL OPERATING SERVICES | 39,066 | 42,215 | 42,215 | 22,522 | 11,030 | 33,552 | | 67,017 | |
| MATERIALS & SUPPLIES: | | | | | | | | | |
| CS Centers - Office & Comm. Equip. | 4,691 | 3,000 | 3,000 | 1,107 | 1,893 | 3,000 | 0.00% | 3,500 | 16.67% |
| CS Centers - Office Supplies | 2,126 | 1,500 | 1,500 | 144 | 1,356 | 1,500 | 0.00% | 1,500 | 0.00% |
| CS Centers - Educational & Recreational | 30,665 | 75,000 | 75,000 | 4,441 | 60,559 | 65,000 | -13.33% | 75,000 | 15.38% |
| CS Centers - Food & Clothing | 10,217 | 5,000 | 5,000 | 1,739 | 1,661 | 3,400 | -32.00% | 4,500 | 32.35% |
| CS Centers - Maint of Bldg & Grds | 4,563 | 3,000 | 3,000 | 1,102 | 1,898 | 3,000 | 0.00% | 3,000 | 0.00% |
| CS Centers - Miscellaneous | 1,888 | 500 | 500 | 86 | (86) | - | -100.00% | - | 0.00% |
| TOTAL MATERIALS & SUPPLIES | 54,150 | 88,000 | 88,000 | 8,619 | 67,281 | 75,900 | | 87,500 | CONTINUED |

COMMUNITY SERVICE CENTERS
ACCOUNT NUMBER: 001-430234

| Description | 2019 | 2020 | | | | | 2021 | | |
|---|-------------------|-----------------|---------------------|---------------------------------------|-----------------------------|-------------------------------------|------------------------------------|-----------------|---------------------------------------|
| | Prior Year Actual | Original Budget | Last Adopted Budget | Actual Year-to-Date (as of June 30th) | Estimate Remaining for Year | Projected Actual Result at Year End | % Change Actual Result at Year End | Proposed Budget | % Change Projected Actual vs Proposed |
| EXPENDITURES: (CONT.) | | | | | | | | | |
| OTHER CHARGES: | | | | | | | | | |
| CS Centers - Training & Travel | 421 | - | - | 17 | (17) | - | 0.00% | - | 0.00% |
| TOTAL OTHER CHARGES | 421 | - | - | 17 | (17) | - | | - | |
| CAPITAL OUTLAY: | | | | | | | | | |
| CS Centers - Improvements other Than Bldg | - | - | - | - | - | - | 0.00% | 20,000 | 100.00% |
| CS Centers - Building, Ground & Plant | 9,300 | - | - | - | - | - | 0.00% | 10,600 | 100.00% |
| TOTAL CAPITAL OUTLAY | 9,300 | - | - | - | - | - | | 30,600 | |
| TOTAL EXPENDITURES | 296,471 | 403,810 | 403,810 | 109,068 | 197,459 | 306,527 | | 482,332 | |
| <i>General Fund</i> | 266,471 | 373,810 | 373,810 | 89,068 | 187,459 | 276,527 | -26.02% | 452,332 | 63.58% |
| <i>SPILT - Community Services</i> | 30,000 | 30,000 | 30,000 | 20,000 | 10,000 | 30,000 | 0.00% | 30,000 | 0.00% |
| TOTAL | 296,471 | 403,810 | 403,810 | 109,068 | 197,459 | 306,527 | | 482,332 | |

COMMUNITY SERVICES CENTERS

ACCOUNT NUMBER: 001-430234

NARRATIVE EXPLANATION OF CAPITAL OUTLAY FOR REQUESTED YEAR 2020

| CAPITAL OUTLAY: | AMOUNT | DETAILED DESCRIPTION | Sub-total |
|-----------------------------------|---------------|---|------------------|
| Improvements other than Buildings | \$ 20,000 | St. Rose Community Center -Interior Painting & Parking Concrete | \$ 20,000 |
| Major Repairs | \$ 10,600 | St. Rose Community Center -New Playground Equipment | \$ 10,600 |

Grand Total Requested:

| |
|------------------|
| \$ 30,600 |
|------------------|

COMMUNITY SERVICE SUBGRANTS

ACCOUNT NUMBER: 001-430235

| Description | 2019 | 2020 | | | | | 2021 | | |
|--|-------------------|-----------------|---------------------|---------------------------------------|-----------------------------|-------------------------------------|------------------------------------|-----------------|---------------------------------------|
| | Prior Year Actual | Original Budget | Last Adopted Budget | Actual Year-to-Date (as of June 30th) | Estimate Remaining for Year | Projected Actual Result at Year End | % Change Actual Result at Year End | Proposed Budget | % Change Projected Actual vs Proposed |
| EXPENDITURES: | | | | | | | | | |
| OPERATING SERVICES: | | | | | | | | | |
| CS Subgrants - Professional Services | - | 2,500 | 2,500 | 535 | (535) | - | -100.00% | - | 0.00% |
| TOTAL OPERATING SERVICES | - | 2,500 | 2,500 | 535 | (535) | - | | - | |
| MATERIALS & SUPPLIES: | | | | | | | | | |
| CS Subgrants - Office Equipment | 724 | - | - | 7,210 | (2,210) | 5,000 | 100.00% | - | -100.00% |
| CS Subgrants - Office Supplies | 37 | - | - | 381 | (381) | - | 0.00% | - | 0.00% |
| CS Subgrants - Educational, Recreational | 8,110 | 7,000 | 7,000 | 407 | 7,793 | 8,200 | 17.14% | 8,200 | 0.00% |
| CS Subgrants - Food & Clothing | 8,849 | 2,000 | 2,000 | 4,620 | 10,380 | 15,000 | 650.00% | 15,000 | 0.00% |
| CS Subgrants - Maint of Bldgs & Grounds | 8 | 1,000 | 1,000 | 21 | (21) | - | -100.00% | - | 0.00% |
| CS Subgrants - Miscellaneous | 1,512 | 1,500 | 1,500 | - | - | - | -100.00% | - | 0.00% |
| TOTAL MATERIALS & SUPPLIES | 19,240 | 11,500 | 11,500 | 12,639 | 15,561 | 28,200 | | 23,200 | |
| CAPITAL PROJECTS: | | | | | | | | | |
| CS Subgrants - Office Equipment | - | - | - | 14,740 | (14,740) | - | 0.00% | - | 0.00% |
| TOTAL CAPITAL PROJECTS | - | - | - | 14,740 | (14,740) | - | | - | |
| TOTAL EXPENDITURES | 19,240 | 14,000 | 14,000 | 27,914 | 286 | 28,200 | | 23,200 | |
| FUNDING SOURCE: | | | | | | | | | |
| General Fund | 19,240 | 9,000 | 9,000 | 27,914 | (4,714) | 23,200 | 157.78% | 23,200 | 0.00% |
| LACAP - Client Education | - | 5,000 | 5,000 | - | 5,000 | 5,000 | 0.00% | - | -100.00% |
| TOTAL | 19,240 | 14,000 | 14,000 | 27,914 | 286 | 28,200 | | 23,200 | |

LIHEAP - ADMINISTRATION

ACCOUNT NUMBER: 001-430246

| Description | 2019 | 2020 | | | | | 2021 | | |
|--------------------------------------|---------------------------|--------------------|------------------------|---|-----------------------------------|---|--|--------------------|---|
| | Prior Year Actual 2010 | Original Budget | Last Adopted Budget | Actual Year-to-Date (as of June 30th) | Estimate Remaining for Year | Projected Actual Result at Year End | % Change Actual Result at Year End | Proposed Budget | % Change Projected Actual vs Proposed |
| EXPENDITURES: | | | | | | | | | |
| PERSONAL SERVICES: | | | | | | | | | |
| LIHEAP-Weath - Salaries | 28,466 | 37,500 | 37,500 | 11,781 | 14,719 | 26,500 | -29.33% | 26,750 | 0.94% |
| LIHEAP-Weath - Retirement | 3,283 | 4,700 | 4,700 | 1,435 | 1,765 | 3,200 | -31.91% | 3,300 | 3.13% |
| LIHEAP-Weath - Life/Health Insurance | 2,426 | 3,600 | 3,600 | 1,207 | 1,293 | 2,500 | -30.56% | 2,750 | 10.00% |
| LIHEAP-Weath - Workers Compensation | 131 | 175 | 175 | 59 | 71 | 130 | -25.71% | 135 | 3.85% |
| LIHEAP-Weath - Unemployment | 3 | 5 | 5 | 1 | 4 | 5 | 0.00% | 5 | 0.00% |
| LIHEAP-Weath - Medicare | 1 | - | - | - | - | - | 0.00% | 400 | 100.00% |
| LIHEAP-Weath - Disability | 88 | 125 | 125 | 42 | 43 | 85 | -32.00% | 90 | 5.88% |
| LIHEAP-Weath - Deferred Comp | 2,074 | 2,750 | 2,750 | 837 | 1,063 | 1,900 | -30.91% | 1,950 | 2.63% |
| LIHEAP-Weath - Dental | 45 | 60 | 60 | 21 | 24 | 45 | -25.00% | 45 | 0.00% |
| LIHEAP-Weath - OPEB Contributions | 996 | 1,305 | 1,305 | 410 | 505 | 915 | -29.89% | 950 | 3.83% |
| TOTAL PERSONAL SERVICES | 37,513 | 50,220 | 50,220 | 15,793 | 19,487 | 35,280 | | 36,375 | |
| TOTAL EXPENDITURES | 37,513 | 50,220 | 50,220 | 15,793 | 19,487 | 35,280 | | 36,375 | |

CSBG - ADMINISTRATION

ACCOUNT NUMBER: 001-430247

| Description | 2019 | 2020 | | | | | 2021 | | |
|------------------------------------|-------------------|-----------------|---------------------|---------------------------------------|-----------------------------|-------------------------------------|------------------------------------|-----------------|---------------------------------------|
| | Prior Year Actual | Original Budget | Last Adopted Budget | Actual Year-to-Date (as of June 30th) | Estimate Remaining for Year | Projected Actual Result at Year End | % Change Actual Result at Year End | Proposed Budget | % Change Projected Actual vs Proposed |
| EXPENDITURES: | | | | | | | | | |
| PERSONAL SERVICES: | | | | | | | | | |
| CSBG-Admin - Salaries | 18,773 | 19,600 | 19,600 | 6,465 | 9,184 | 15,649 | -20.16% | 13,500 | -13.73% |
| CSBG-Admin - Retirement | 1,408 | 2,500 | 2,500 | 726 | 1,274 | 2,000 | -20.00% | 1,650 | -17.50% |
| CSBG-Admin - Life/Health Insurance | 3,073 | 5,350 | 5,350 | 1,707 | 2,293 | 4,000 | -25.23% | 3,850 | -3.75% |
| CSBG-Admin - Workers Compensation | 56 | 90 | 90 | 30 | 60 | 90 | 0.00% | 70 | -22.22% |
| CSBG-Admin - Unemployment | 1 | 5 | 5 | 1 | 4 | 5 | 0.00% | 5 | 0.00% |
| CSBG-Admin - Medicare | 151 | 285 | 285 | 85 | 200 | 285 | 0.00% | 200 | -29.82% |
| CSBG-Admin - Disability | 36 | 65 | 65 | 21 | 24 | 45 | -30.77% | 45 | 0.00% |
| CSBG-Admin - Deferred Compensation | 202 | 400 | 400 | 121 | 279 | 400 | 0.00% | 490 | 22.50% |
| CSBG-Admin - Dental | 20 | 35 | 35 | 6 | 9 | 15 | -57.14% | 15 | 0.00% |
| CSBG-Admin - OPEB Contribution | 351 | 700 | 700 | 207 | 493 | 700 | 0.00% | 480 | -31.43% |
| TOTAL PERSONAL SERVICES | 24,071 | 29,030 | 29,030 | 9,369 | 13,820 | 23,189 | | 20,305 | |
| OPERATING SERVICES: | | | | | | | | | |
| CSBG-Admin - Employee Liability | 30 | 35 | 35 | 25 | - | 25 | -28.57% | 28 | 12.00% |
| CSBG-Admin - General Liability | 172 | 190 | 190 | 175 | - | 175 | -7.89% | 192 | 9.71% |
| TOTAL OPERATING SERVICES | 202 | 225 | 225 | 200 | - | 200 | | 220 | |
| TOTAL EXPENDITURES | 24,273 | 29,255 | 29,255 | 9,569 | 13,820 | 23,389 | | 20,525 | |
| FUNDING SOURCE: | | | | | | | | | |
| General Fund | - | 5,866 | 5,866 | 2,144 | (2,144) | - | -100.00% | 842 | 100.00% |
| CSBG-Administration | 24,273 | 23,389 | 23,389 | 7,425 | 15,964 | 23,389 | 0.00% | 19,683 | -15.85% |
| TOTAL | 24,273 | 29,255 | 29,255 | 9,569 | 13,820 | 23,389 | | 20,525 | |

CSBG - PROGRAM ACTIVITIES

ACCOUNT NUMBER: 001-430248

| Description | 2019 | 2020 | | | | | 2021 | | |
|---------------------------------------|-------------------|-----------------|---------------------|---------------------------------------|-----------------------------|-------------------------------------|------------------------------------|-----------------|---------------------------------------|
| | Prior Year Actual | Original Budget | Last Adopted Budget | Actual Year-to-Date (as of June 30th) | Estimate Remaining for Year | Projected Actual Result at Year End | % Change Actual Result at Year End | Proposed Budget | % Change Projected Actual vs Proposed |
| EXPENDITURES: | | | | | | | | | |
| PERSONAL SERVICES: | | | | | | | | | |
| CSBG-Prog Act - Salaries | 57,086 | 59,500 | 59,500 | 29,984 | 29,516 | 59,500 | 0.00% | 58,100 | -2.35% |
| CSBG-Prog Act - Retirement | 5,302 | 7,500 | 7,500 | 3,289 | 3,861 | 7,150 | -4.67% | 7,200 | 0.70% |
| CSBG-Prog Act - Life/Health Insurance | 7,899 | 11,200 | 11,200 | 6,057 | 6,143 | 12,200 | 8.93% | 13,500 | 10.66% |
| CSBG-Prog Act - Workers Compensation | 195 | 275 | 275 | 134 | 166 | 300 | 9.09% | 300 | 0.00% |
| CSBG-Prog Act - Unemployment | 4 | 10 | 10 | 3 | 7 | 10 | 0.00% | 10 | 0.00% |
| CSBG-Prog Act - Medicare | 472 | 705 | 705 | 324 | 386 | 710 | 0.71% | 850 | 19.72% |
| CSBG-Prog Act - Disability | 147 | 180 | 180 | 93 | 97 | 190 | 5.56% | 195 | 2.63% |
| CSBG-Prog Act - Deferred Compensation | 1,375 | 2,300 | 2,300 | 978 | 672 | 1,650 | -28.26% | 1,400 | -15.15% |
| CSBG-Prog Act - Dental | 101 | 115 | 115 | 55 | 50 | 105 | -8.70% | 115 | 9.52% |
| CSBG-Prog Act - OPEB Contribution | 1,479 | 2,100 | 2,100 | 940 | 1,110 | 2,050 | -2.38% | 2,050 | 0.00% |
| TOTAL PERSONAL SERVICES | 74,060 | 83,885 | 83,885 | 41,857 | 42,008 | 83,865 | | 83,720 | |
| OPERATING SERVICES: | | | | | | | | | |
| CSBG-Prog Act - Utilities -Electric | 3,242 | 1,600 | 1,600 | 2,986 | (86) | 2,900 | 81.25% | 2,000 | -31.03% |
| CSBG-Prog Act - Utilities -Gas | - | 400 | 400 | - | 400 | 400 | 0.00% | 500 | 25.00% |
| CSBG-Prog Act - Utilities -Water | 2,315 | 2,000 | 2,000 | 1,795 | 205 | 2,000 | 0.00% | 2,000 | 0.00% |
| CSBG-Prog Act - Rentals | 2,854 | 3,000 | 3,000 | 2,673 | 327 | 3,000 | 0.00% | 4,500 | 50.00% |
| CSBG-Prog Act - General Liability | 526 | 580 | 580 | 557 | - | 557 | -3.97% | 612 | 9.87% |
| TOTAL OPERATING SERVICES | 8,937 | 7,580 | 7,580 | 8,011 | 846 | 8,857 | | 9,612 | |
| MATERIALS & SUPPLIES: | | | | | | | | | |
| CSBG-Prog Act - Medical & Drugs | - | 1,000 | 1,000 | 350 | 650 | 1,000 | 0.00% | 1,000 | 0.00% |
| TOTAL MATERIALS & SUPPLIES | - | 1,000 | 1,000 | 350 | 650 | 1,000 | | 1,000 | |
| TOTAL EXPENDITURES | 82,997 | 92,465 | 92,465 | 50,218 | 43,504 | 93,722 | | 94,332 | |
| FUNDING SOURCE: | | | | | | | | | |
| General Fund | - | 8,584 | 8,584 | 9,572 | 269 | 9,841 | 14.64% | 1,849 | -81.21% |
| CSBG-Program Activities | 82,997 | 83,881 | 83,881 | 40,646 | 43,235 | 83,881 | 0.00% | 92,483 | 10.26% |
| TOTAL | 82,997 | 92,465 | 92,465 | 50,218 | 43,504 | 93,722 | | 94,332 | |

HOME PROGRAM
ACCOUNT NUMBER: 001-430250

| Description | 2019 | 2020 | | | | | 2021 | | |
|---------------------------------------|----------------------|--------------------|------------------------|---|-----------------------------------|---|--|--------------------|---|
| | Prior Year Actual | Original Budget | Last Adopted Budget | Actual Year-to-Date (as of June 30th) | Estimate Remaining for Year | Projected Actual Result at Year End | % Change Actual Result at Year End | Proposed Budget | % Change Projected Actual vs Proposed |
| EXPENDITURES: | | | | | | | | | |
| PERSONAL SERVICES: | | | | | | | | | |
| Home Program - Salaries | 53,196 | 55,600 | 55,600 | 25,195 | 30,805 | 56,000 | 0.72% | 57,200 | 2.14% |
| Home Program - Retirement | 6,137 | 7,000 | 7,000 | 3,086 | 3,914 | 7,000 | 0.00% | 7,005 | 0.07% |
| Home Program - Life/Health Insurance | 16,600 | 19,000 | 19,000 | 8,859 | 9,341 | 18,200 | -4.21% | 20,000 | 9.89% |
| Home Program - Workers Compensation | 246 | 260 | 260 | 126 | 154 | 280 | 7.69% | 290 | 3.57% |
| Home Program - Unemployment | 5 | 10 | 10 | 2 | 8 | 10 | 0.00% | 10 | 0.00% |
| Home Program - Medicare | 726 | 805 | 805 | 354 | 451 | 805 | 0.00% | 830 | 3.11% |
| Home Program - Disability | 174 | 185 | 185 | 92 | 93 | 185 | 0.00% | 190 | 2.70% |
| Home Program - Deferred Compensation | 979 | 1,050 | 1,050 | 443 | 542 | 985 | -6.19% | 1,050 | 6.60% |
| Home Program - Dental | 120 | 120 | 120 | 60 | 60 | 120 | 0.00% | 120 | 0.00% |
| Home Program - OPEB Contribution | 1,862 | 1,950 | 1,950 | 882 | 1,078 | 1,960 | 0.51% | 2,005 | 2.30% |
| TOTAL PERSONAL SERVICES | 80,045 | 85,980 | 85,980 | 39,099 | 46,446 | 85,545 | | 88,700 | |
| OPERATING SERVICES: | | | | | | | | | |
| Home Program - Ads, Dues & Subs | 54 | 200 | 200 | - | - | - | -100.00% | - | 0.00% |
| Home Program - Telephone | 591 | 500 | 500 | 221 | (221) | - | -100.00% | - | 0.00% |
| Home Program - Maint of Prop & Equip | 103,052 | 175,000 | 175,000 | 15,162 | 101,054 | 116,216 | -33.59% | 500,000 | 330.23% |
| Home Program - Professional Services | 12,980 | 20,000 | 20,000 | 4,300 | 10,000 | 14,300 | -28.50% | 16,000 | 11.89% |
| Home Program - Employee Liability | 109 | 120 | 120 | 96 | - | 96 | -20.00% | 105 | 9.38% |
| Home Program - General Liability | 614 | 675 | 675 | 669 | - | 669 | -0.89% | 736 | 10.01% |
| TOTAL OPERATING SERVICES | 117,400 | 196,495 | 196,495 | 20,448 | 110,833 | 131,281 | | 516,841 | |
| MATERIALS & SUPPLIES: | | | | | | | | | |
| Home Program - Office & Comm. Equip. | 1,274 | 1,000 | 1,000 | - | - | - | -100.00% | - | 0.00% |
| Home Program - Office Supplies | 991 | 1,000 | 1,000 | 398 | 600 | 998 | -0.20% | 1,000 | 0.20% |
| Home Program - Food & Clothing | 199 | 200 | 200 | 260 | (60) | 200 | 0.00% | 200 | 0.00% |
| TOTAL MATERIALS & SUPPLIES | 2,464 | 2,200 | 2,200 | 658 | 540 | 1,198 | | 1,200 | |
| OTHER CHARGES: | | | | | | | | | |
| Home Program - Training & Travel | 1,106 | 2,800 | 2,800 | 767 | - | 767 | -72.61% | 2,800 | 265.06% |
| Home Program - Official Fees | 2,027 | 1,500 | 1,500 | 455 | 1,000 | 1,455 | -3.00% | 2,000 | 37.46% |
| TOTAL OTHER CHARGES | 3,133 | 4,300 | 4,300 | 1,222 | 1,000 | 2,222 | | 4,800 | |
| TOTAL EXPENDITURES | 203,042 | 288,975 | 288,975 | 61,427 | 158,819 | 220,246 | | 611,541 | |
| FUNDING SOURCE: | | | | | | | | | |
| General Fund | 193,130 | 155,593 | 155,593 | 61,427 | 25,437 | 86,864 | -44.17% | 483,839 | 457.01% |
| Federal Grant | 9,912 | 133,382 | 133,382 | - | 133,382 | 133,382 | 0.00% | 127,702 | -4.26% |
| TOTAL | 203,042 | 288,975 | 288,975 | 61,427 | 158,819 | 220,246 | | 611,541 | |

CSBG CARES Act of 2020
ACCOUNT NUMBER: 001-430257

| Description | 2019 | 2020 | | | | | 2021 | | |
|---------------------------------------|-------------------|-----------------|---------------------|---------------------------------------|-----------------------------|-------------------------------------|------------------------------------|-----------------|---------------------------------------|
| | Prior Year Actual | Original Budget | Last Adopted Budget | Actual Year-to-Date (as of June 30th) | Estimate Remaining for Year | Projected Actual Result at Year End | % Change Actual Result at Year End | Proposed Budget | % Change Projected Actual vs Proposed |
| EXPENDITURES: | | | | | | | | | |
| PERSONAL SERVICES: | | | | | | | | | |
| CSBG CARES - Salaries | - | - | - | - | 5,000 | 5,000 | 100.00% | 18,750 | 275.00% |
| CSBG CARES - FICA | - | - | - | - | 350 | 350 | 100.00% | 1,200 | 242.86% |
| CSBG CARES - Workers Compensation | - | - | - | - | 30 | 30 | 100.00% | 100 | 233.33% |
| CSBG CARES - Unemployment | - | - | - | - | 5 | 5 | 100.00% | 5 | 0.00% |
| CSBG CARES - Medicare | - | - | - | - | 75 | 75 | 100.00% | 275 | 266.67% |
| CSBG CARES - Disability | - | - | - | - | 25 | 25 | 100.00% | 65 | 160.00% |
| TOTAL PERSONAL SERVICES | - | - | - | - | 5,485 | 5,485 | | 20,395 | |
| OPERATING SERVICES: | | | | | | | | | |
| CSBG CARES - Utilities-Electric | - | - | - | - | 5,000 | 5,000 | 100.00% | 10,750 | 115.00% |
| CSBG CARES - Utilities-Water | - | - | - | - | 5,000 | 5,000 | 100.00% | 10,750 | 115.00% |
| CSBG CARES - Rental | - | - | - | - | 17,666 | 17,666 | 0.00% | 35,333 | 100.01% |
| TOTAL OPERATING SERVICES | - | - | - | - | 27,666 | 27,666 | | 56,833 | |
| MATERIALS & SUPPLIES: | | | | | | | | | |
| CSBG CARES - Office Supplies | - | - | - | - | 4,134 | 4,134 | 100.00% | 4,000 | -3.24% |
| CSBG CARES - Food & Clothing | - | - | - | - | - | - | 0.00% | 10,000 | 100.00% |
| TOTAL MATERIALS & SUPPLIES | - | - | - | - | 4,134 | 4,134 | | 14,000 | |
| TOTAL EXPENDITURES | - | - | - | - | 37,285 | 37,285 | | 91,228 | |

COMMUNITY CENTER

ACCOUNT NUMBER: 001-450300

| Description | 2019 | 2020 | | | | | 2021 | | |
|--|----------------------|--------------------|------------------------|---|-----------------------------------|---|--|--------------------|---|
| | Prior Year Actual | Original Budget | Last Adopted Budget | Actual Year-to-Date (as of June 30th) | Estimate Remaining for Year | Projected Actual Result at Year End | % Change Actual Result at Year End | Proposed Budget | % Change Projected Actual vs Proposed |
| EXPENDITURES: | | | | | | | | | |
| PERSONAL SERVICES: | | | | | | | | | |
| Com.Center - Salaries | 24,414 | 31,600 | 31,600 | 11,145 | 11,555 | 22,700 | -28.16% | 33,100 | 45.81% |
| Com.Center - FICA | 354 | 750 | 750 | 142 | 58 | 200 | -73.33% | 810 | 305.00% |
| Com.Center - Retirement | 2,157 | 2,450 | 2,450 | 1,096 | 1,354 | 2,450 | 0.00% | 2,500 | 2.04% |
| Com.Center - Life/Health Insurance | 2,970 | 3,400 | 3,400 | 1,579 | 1,721 | 3,300 | -2.94% | 3,650 | 10.61% |
| Com.Center - Workers Compensation | 194 | 150 | 150 | 56 | 59 | 115 | -23.33% | 165 | 43.48% |
| Com.Center - Unemployment | 2 | 5 | 5 | 1 | 4 | 5 | 0.00% | 5 | 0.00% |
| Com.Center - Medicare | 345 | 460 | 460 | 160 | 195 | 355 | -22.83% | 480 | 35.21% |
| Com.Center - Disability | 61 | 65 | 65 | 33 | 32 | 65 | 0.00% | 70 | 7.69% |
| Com.Center - Dental Insurance | 60 | 60 | 60 | 31 | 29 | 60 | 0.00% | 120 | 100.00% |
| Com.Center - OPEB | 655 | 700 | 700 | 313 | 387 | 700 | 0.00% | 710 | 1.43% |
| Com.Center - Miscellaneous | - | 300 | 300 | - | 300 | 300 | 0.00% | 300 | 0.00% |
| TOTAL PERSONAL SERVICES | 31,212 | 39,940 | 39,940 | 14,556 | 15,694 | 30,250 | | 41,910 | |
| OPERATING SERVICES: | | | | | | | | | |
| Com.Center - Ads, Dues & Subscriptions | 4,752 | 6,407 | 6,407 | 5,140 | 1,267 | 6,407 | 0.00% | 6,407 | 0.00% |
| Com.Center - Printing | 51 | 7,000 | 7,000 | 60 | 6,940 | 7,000 | 0.00% | 7,000 | 0.00% |
| Com.Center - Utilities - Electric | 68,816 | 55,000 | 55,000 | 19,749 | 35,251 | 55,000 | 0.00% | 55,000 | 0.00% |
| Com.Center - Utilities - Gas | 21,670 | 11,300 | 11,300 | 15,403 | (4,103) | 11,300 | 0.00% | 11,300 | 0.00% |
| Com.Center - Utilities - Water | 2,837 | 3,400 | 3,400 | 602 | 2,798 | 3,400 | 0.00% | 3,400 | 0.00% |
| Com.Center - Postage | 255 | 4,450 | 4,450 | - | 4,450 | 4,450 | 0.00% | 4,450 | 0.00% |
| Com.Center - Telephone | 7,102 | 9,600 | 9,600 | 3,000 | 6,600 | 9,600 | 0.00% | 9,600 | 0.00% |
| Com.Center - Rentals | 23,041 | 23,040 | 23,040 | 10,115 | 12,925 | 23,040 | 0.00% | 23,040 | 0.00% |
| Com.Center - Maint of Property & Equip | 40,776 | 36,600 | 36,600 | 6,440 | 30,160 | 36,600 | 0.00% | 36,600 | 0.00% |
| Com.Center - Contractual Services | 46,693 | 58,909 | 58,909 | 21,199 | 37,710 | 58,909 | 0.00% | 62,981 | 6.91% |
| Com.Center - Professional Services | 5,075 | 19,200 | 19,200 | 1,100 | 18,100 | 19,200 | 0.00% | 19,200 | 0.00% |
| Com.Center - Merchant Services | 1,735 | 2,400 | 2,400 | 863 | 1,537 | 2,400 | 0.00% | 2,400 | 0.00% |
| Com.Center - Property Insurance | 53,274 | 58,605 | 58,605 | 63,125 | 2,923 | 66,048 | 12.70% | 72,653 | 10.00% |
| Com.Center - Employee Liability | 316 | 350 | 350 | 319 | - | 319 | -8.86% | 351 | 10.03% |
| Com.Center - General Liability | 1,791 | 1,970 | 1,970 | 2,233 | - | 2,233 | 13.35% | 2,456 | 9.99% |
| TOTAL OPERATING SERVICES | 278,184 | 298,231 | 298,231 | 149,348 | 156,558 | 305,906 | | 316,838 | |

CONTINUED

COMMUNITY CENTER

ACCOUNT NUMBER: 001-450300

| Description | 2019 | 2020 | | | | | 2021 | | |
|---|----------------------|--------------------|------------------------|---|-----------------------------------|---|--|--------------------|---|
| | Prior Year Actual | Original Budget | Last Adopted Budget | Actual Year-to-Date (as of June 30th) | Estimate Remaining for Year | Projected Actual Result at Year End | % Change Actual Result at Year End | Proposed Budget | % Change Projected Actual vs Proposed |
| EXPENDITURES: (CONT.) | | | | | | | | | |
| MATERIALS & SUPPLIES: | | | | | | | | | |
| Com.Center - Office & Comm. Equipment | 10,642 | 14,150 | 14,150 | 950 | 13,200 | 14,150 | 0.00% | 11,650 | -17.67% |
| Com.Center - Office Supplies | 7,891 | 3,000 | 3,000 | 1,558 | 1,442 | 3,000 | 0.00% | 3,000 | 0.00% |
| Com.Center - Medical & Drugs | 575 | 700 | 700 | - | 700 | 700 | 0.00% | 700 | 0.00% |
| Com.Center - Food & Clothing | 3,237 | 8,000 | 8,000 | 200 | 7,800 | 8,000 | 0.00% | 8,000 | 0.00% |
| Com.Center - Maint of Buildings & Grounds | 32,976 | 27,500 | 27,500 | 10,043 | 17,457 | 27,500 | 0.00% | 27,500 | 0.00% |
| Com.Center - Vehicle Supplies | - | - | - | - | - | - | 0.00% | 200 | 100.00% |
| Com.Center - Eqpt & Vehicles Repairs | - | 50 | 50 | 37 | 13 | 50 | 0.00% | 50 | 0.00% |
| Com.Center - Miscellaneous Chemicals | 2,499 | 50 | 50 | - | 50 | 50 | 0.00% | 50 | 0.00% |
| Com.Center - Tools & Equipment | 604 | 400 | 400 | - | 400 | 400 | 0.00% | 400 | 0.00% |
| TOTAL MATERIALS & SUPPLIES | 58,424 | 53,850 | 53,850 | 12,788 | 41,062 | 53,850 | | 51,550 | |
| OTHER CHARGES: | | | | | | | | | |
| Com.Center - Training & Travel | - | 5,000 | 5,000 | - | 5,000 | 5,000 | 0.00% | 5,000 | 0.00% |
| Com.Center - Official Fees | - | 200 | 200 | - | 200 | 200 | 0.00% | 200 | 0.00% |
| TOTAL OTHER CHARGES | - | 5,200 | 5,200 | - | 5,200 | 5,200 | | 5,200 | |
| CAPITAL OUTLAY: | | | | | | | | | |
| Com.Center - Imp. Other Than Building | - | 200,000 | 200,000 | - | 200,000 | 200,000 | 0.00% | 200,000 | 0.00% |
| Com.Center - Major Repairs | - | 20,000 | 20,000 | - | 20,000 | 20,000 | 0.00% | 20,000 | 0.00% |
| TOTAL CAPITAL OUTLAY | - | 220,000 | 220,000 | - | 220,000 | 220,000 | | 220,000 | |
| TOTAL EXPENDITURES | 367,820 | 617,221 | 617,221 | 176,692 | 438,514 | 615,206 | | 635,498 | |
| FUNDING SOURCE: | | | | | | | | | |
| <i>General Fund</i> | 263,966 | 507,221 | 507,221 | 150,337 | 429,869 | 580,206 | 14.39% | 580,498 | 0.05% |
| <i>Facility Use Fees</i> | 32,001 | 30,000 | 30,000 | 6,418 | 3,582 | 10,000 | -66.67% | 15,000 | 50.00% |
| <i>Building Rental</i> | 71,853 | 80,000 | 80,000 | 19,937 | 5,063 | 25,000 | -68.75% | 40,000 | 60.00% |
| TOTAL | 367,820 | 617,221 | 617,221 | 176,692 | 438,514 | 615,206 | | 635,498 | |

COMMUNITY CENTER

ACCOUNT NUMBER: 001-450300

NARRATIVE EXPLANATION OF CAPITAL OUTLAY FOR REQUESTED YEAR 2021

| CAPITAL OUTLAY: | AMOUNT | DETAILED DESCRIPTION | Sub-total |
|----------------------------------|-------------------|---|---------------------------|
| Improvements Other than Building | \$ 200,000 | Land Improvements to grass area on side of Center (Land needs to be rehabilitated by resurfacing area, leveling ground surface and repair rutted areas. Will likely need to be used periodically for parking due to large events and limited parking accommodations) Electrical upgrades on Property/Parking area | \$ 100,000 100,000 |
| Major Repairs | \$ 20,000 | Painting | \$ 20,000 |
| Grand Total Requested: | \$ 220,000 | | |

PARISH FARM AGENT

ACCOUNT NUMBER: 001-465220

| Description | 2019 | 2020 | | | | | 2021 | | |
|---|----------------------|--------------------|------------------------|---|-----------------------------------|---|--|--------------------|---|
| | Prior Year Actual | Original Budget | Last Adopted Budget | Actual Year-to-Date (as of June 30th) | Estimate Remaining for Year | Projected Actual Result at Year End | % Change Actual Result at Year End | Proposed Budget | % Change Projected Actual vs Proposed |
| EXPENDITURES: | | | | | | | | | |
| PERSONAL SERVICES: | | | | | | | | | |
| Farm Agent - Non-PR Salaries/Benefits | 49,012 | 52,512 | 52,512 | 24,506 | 28,006 | 52,512 | 0.00% | 52,512 | 0.00% |
| TOTAL PERSONAL SERVICES | 49,012 | 52,512 | 52,512 | 24,506 | 28,006 | 52,512 | | 52,512 | |
| OPERATING SERVICES: | | | | | | | | | |
| Farm Agent - Utilities - Electric | 4,892 | 5,000 | 5,000 | 1,239 | 3,761 | 5,000 | 0.00% | 5,000 | 0.00% |
| Farm Agent - Utilities - Water | 654 | 400 | 400 | 80 | 320 | 400 | 0.00% | 400 | 0.00% |
| Farm Agent - Postage | 310 | 250 | 250 | - | 250 | 250 | 0.00% | 300 | 20.00% |
| Farm Agent - Telephone | 1,200 | 1,200 | 1,200 | 600 | 600 | 1,200 | 0.00% | 1,200 | 0.00% |
| Farm Agent - Rentals | 22,800 | 22,800 | 22,800 | 11,400 | 11,400 | 22,800 | 0.00% | 22,800 | 0.00% |
| Farm Agent - Maint of Property & Equip | - | 100 | 100 | - | 100 | 100 | 0.00% | 100 | 0.00% |
| Farm Agent - Contractual Services | 6,878 | 7,500 | 7,500 | 1,713 | 5,787 | 7,500 | 0.00% | 7,450 | -0.67% |
| Farm Agent - Property Insurance | 89 | 100 | 100 | 107 | - | 107 | 7.00% | 118 | 10.28% |
| Farm Agent - Employee Liability | 93 | 105 | 105 | 84 | - | 84 | -20.00% | 92 | 9.52% |
| Farm Agent - General Liability | 529 | 585 | 585 | 585 | - | 585 | 0.00% | 644 | 10.09% |
| TOTAL OPERATING SERVICES | 37,445 | 38,040 | 38,040 | 15,808 | 22,218 | 38,026 | | 38,104 | |
| MATERIALS & SUPPLIES: | | | | | | | | | |
| Farm Agent - Office & Comm. Equipment | 12 | 300 | 300 | - | 300 | 300 | 0.00% | 300 | 0.00% |
| Farm Agent - Office Supplies | 205 | 1,500 | 1,500 | 170 | 1,330 | 1,500 | 0.00% | 1,500 | 0.00% |
| Farm Agent - Maint of Buildings & Grounds | 260 | 3,000 | 3,000 | 84 | 2,916 | 3,000 | 0.00% | 3,000 | 0.00% |
| TOTAL MATERIALS & SUPPLIES | 477 | 4,800 | 4,800 | 254 | 4,546 | 4,800 | | 4,800 | |
| OTHER CHARGES: | | | | | | | | | |
| Farm Agent - Training & Travel | 109 | 3,300 | 3,300 | - | 3,300 | 3,300 | 0.00% | 3,300 | 0.00% |
| Farm Agent - Official Fees | - | 100 | 100 | - | 100 | 100 | 0.00% | 100 | 0.00% |
| TOTAL OTHER CHARGES | 109 | 3,400 | 3,400 | - | 3,400 | 3,400 | | 3,400 | |
| TOTAL EXPENDITURES | 87,043 | 98,752 | 98,752 | 40,568 | 58,170 | 98,738 | | 98,816 | |

ECONOMIC DEVELOPMENT

ACCOUNT NUMBER: 001-465230

| Description | 2019 | 2020 | | | | | 2021 | | |
|--------------------------------------|----------------------|--------------------|------------------------|---|-----------------------------------|---|--|--------------------|---|
| | Prior Year Actual | Original Budget | Last Adopted Budget | Actual Year-to-Date (as of June 30th) | Estimate Remaining for Year | Projected Actual Result at Year End | % Change Actual Result at Year End | Proposed Budget | % Change Projected Actual vs Proposed |
| EXPENDITURES: | | | | | | | | | |
| PERSONAL SERVICES: | | | | | | | | | |
| Econ Dev - Salaries | 266,773 | 283,500 | 283,500 | 117,319 | 143,181 | 260,500 | -8.11% | 266,500 | 2.30% |
| Econ Dev - FICA | 774 | 1,350 | 1,350 | - | - | - | -100.00% | - | 0.00% |
| Econ Dev - Retirement | 29,332 | 32,800 | 32,800 | 14,372 | 17,628 | 32,000 | -2.44% | 33,000 | 3.13% |
| Econ Dev - Life/Health Insurance | 33,508 | 38,100 | 38,100 | 17,871 | 18,729 | 36,600 | -3.94% | 40,200 | 9.84% |
| Econ Dev - Workers Compensation | 1,232 | 1,350 | 1,350 | 587 | 763 | 1,350 | 0.00% | 1,350 | 0.00% |
| Econ Dev - Unemployment | 27 | 30 | 30 | 12 | 18 | 30 | 0.00% | 30 | 0.00% |
| Econ Dev - Medicare | 3,811 | 4,200 | 4,200 | 1,855 | 2,345 | 4,200 | 0.00% | 3,900 | -7.14% |
| Econ Dev - Disability | 831 | 900 | 900 | 427 | 473 | 900 | 0.00% | 900 | 0.00% |
| Econ Dev - Deferred Compensation | 22,705 | 24,600 | 24,600 | 12,107 | 14,793 | 26,900 | 9.35% | 28,100 | 4.46% |
| Econ Dev - Dental Insurance | 360 | 360 | 360 | 180 | 180 | 360 | 0.00% | 360 | 0.00% |
| Econ Dev - OPEB Contribution | 8,900 | 9,200 | 9,200 | 4,106 | 5,094 | 9,200 | 0.00% | 9,400 | 2.17% |
| Econ Dev - Miscellaneous | 90 | 240 | 240 | - | 240 | 240 | 0.00% | 240 | 0.00% |
| TOTAL PERSONAL SERVICES | 368,343 | 396,630 | 396,630 | 168,836 | 203,444 | 372,280 | | 383,980 | |
| OPERATING SERVICES: | | | | | | | | | |
| Econ Dev - Ads, Dues & Subscriptions | 16,602 | 30,005 | 30,005 | 14,025 | 9,505 | 23,530 | -21.58% | 28,900 | 22.82% |
| Econ Dev - Printing | 149 | 7,000 | 7,000 | 849 | 1,951 | 2,800 | -60.00% | 7,000 | 150.00% |
| Econ Dev - Utilities - Electric | 22,232 | 21,000 | 21,000 | 5,577 | 13,923 | 19,500 | -7.14% | 21,000 | 7.69% |
| Econ Dev - Utilities - Gas | 2,420 | 2,600 | 2,600 | 640 | 1,360 | 2,000 | -23.08% | 2,600 | 30.00% |
| Econ Dev - Utilities - Water | 1,731 | 2,500 | 2,500 | 432 | 1,368 | 1,800 | -28.00% | 2,200 | 22.22% |
| Econ Dev - Postage | 1,083 | 1,000 | 1,000 | 108 | 392 | 500 | -50.00% | 1,000 | 100.00% |
| Econ Dev - Telephone | 5,644 | 6,000 | 6,000 | 2,576 | 3,424 | 6,000 | 0.00% | 4,900 | -18.33% |
| Econ Dev - Maint of Property & Equip | 8,175 | 9,800 | 9,800 | 1,392 | 5,808 | 7,200 | -26.53% | 9,800 | 36.11% |
| Econ Dev - Contractual Services | 26,249 | 14,800 | 14,800 | 7,548 | 9,002 | 16,550 | 11.82% | 25,200 | 52.27% |
| Econ Dev - Professional Services | 570 | 89,500 | 89,500 | - | 89,500 | 89,500 | 0.00% | 89,500 | 0.00% |
| Econ Dev - Property Insurance | 6,477 | 7,125 | 7,125 | 5,495 | 2,458 | 7,953 | 11.62% | 8,749 | 10.01% |
| Econ Dev - Automobile Insurance | 945 | 1,040 | 1,040 | 1,004 | - | 1,004 | -3.46% | 1,105 | 10.06% |
| Econ Dev - Employee Liability | 633 | 700 | 700 | 584 | - | 584 | -16.57% | 643 | 10.10% |
| Econ Dev - General Liability | 3,593 | 3,955 | 3,955 | 4,086 | - | 4,086 | 3.31% | 4,495 | 10.01% |
| TOTAL OPERATING SERVICES | 96,503 | 197,025 | 197,025 | 44,316 | 138,691 | 183,007 | | 207,092 | |

CONTINUED

ECONOMIC DEVELOPMENT

ACCOUNT NUMBER: 001-465230

| Description | 2019 | 2020 | | | | | 2021 | | |
|---|-------------------|------------------|---------------------|---------------------------------------|-----------------------------|-------------------------------------|------------------------------------|------------------|---------------------------------------|
| | Prior Year Actual | Original Budget | Last Adopted Budget | Actual Year-to-Date (as of June 30th) | Estimate Remaining for Year | Projected Actual Result at Year End | % Change Actual Result at Year End | Proposed Budget | % Change Projected Actual vs Proposed |
| EXPENDITURES: (CONT.) | | | | | | | | | |
| MATERIALS & SUPPLIES: | | | | | | | | | |
| Econ Dev - Office & Comm. Equipment | 6,133 | 2,550 | 2,550 | 1,667 | 1,050 | 2,717 | 6.55% | 2,550 | -6.15% |
| Econ Dev - Office Supplies | 1,274 | 2,500 | 2,500 | 63 | 937 | 1,000 | -60.00% | 2,500 | 150.00% |
| Econ Dev - Medical & Drugs | 58 | 140 | 140 | 105 | 105 | 210 | 50.00% | 225 | 7.14% |
| Econ Dev - Food & Clothing | 3,354 | 550 | 550 | 1,024 | (474) | 550 | 0.00% | 550 | 0.00% |
| Econ Dev - Maint of Buildings & Grounds | 2,703 | 2,525 | 2,525 | 216 | 2,134 | 2,350 | -6.93% | 2,525 | 7.45% |
| Econ Dev - Vehicle Supplies | 1,074 | 1,100 | 1,100 | 324 | 526 | 850 | -22.73% | 1,100 | 29.41% |
| Econ Dev - Equip. & Vehicle Parts | 155 | 1,500 | 1,500 | - | 1,500 | 1,500 | 0.00% | 1,500 | 0.00% |
| TOTAL MATERIALS & SUPPLIES | 14,751 | 10,865 | 10,865 | 3,399 | 5,778 | 9,177 | | 10,950 | |
| OTHER CHARGES: | | | | | | | | | |
| Econ Dev - Training & Travel | 11,664 | 26,700 | 26,700 | 2,081 | 6,419 | 8,500 | -68.16% | 26,700 | 214.12% |
| Econ Dev - Official Fees | - | 100 | 100 | - | 100 | 100 | 0.00% | 100 | 0.00% |
| TOTAL OTHER CHARGES | 11,664 | 26,800 | 26,800 | 2,081 | 6,519 | 8,600 | | 26,800 | |
| CAPITAL OUTLAY: | | | | | | | | | |
| Econ Dev - Major Repairs | - | 7,000 | 7,000 | - | 7,000 | 7,000 | 0.00% | 7,000 | 0.00% |
| TOTAL CAPITAL OUTLAY | - | 7,000 | 7,000 | - | 7,000 | 7,000 | | 7,000 | |
| INTERGOVERNMENTAL: | | | | | | | | | |
| Econ Dev - Grants | 234,234 | 527,000 | 527,000 | 164,433 | 362,567 | 527,000 | 0.00% | 527,000 | 0.00% |
| TOTAL INTERGOVERNMENTAL | 234,234 | 527,000 | 527,000 | 164,433 | 362,567 | 527,000 | | 527,000 | |
| TOTAL EXPENDITURES | 725,495 | 1,165,320 | 1,165,320 | 383,065 | 723,999 | 1,107,064 | | 1,162,822 | |

ECONOMIC DEVELOPMENT

ACCOUNT NUMBER: 001-465230

NARRATIVE EXPLANATION OF CAPITAL OUTLAY FOR REQUESTED YEAR 2021

| CAPITAL OUTLAY: | AMOUNT | DETAILED DESCRIPTION | Sub-total |
|------------------------|---------------|-----------------------------|------------------|
| Major Repairs | \$ 7,000 | Edible Enterprises Repairs | \$ 7,000 |

Grand Total Requested:

| |
|-----------------|
| \$ 7,000 |
|-----------------|

TOURIST INFORMATION CENTER

ACCOUNT NUMBER: 001-465235

| Description | 2019 | 2020 | | | | | 2021 | | |
|---|-------------------|-----------------|---------------------|---------------------------------------|-----------------------------|-------------------------------------|------------------------------------|-----------------|---------------------------------------|
| | Prior Year Actual | Original Budget | Last Adopted Budget | Actual Year-to-Date (as of June 30th) | Estimate Remaining for Year | Projected Actual Result at Year End | % Change Actual Result at Year End | Proposed Budget | % Change Projected Actual vs Proposed |
| EXPENDITURES: | | | | | | | | | |
| PERSONAL SERVICES: | | | | | | | | | |
| Tourist Ctr - Salaries | - | 3,000 | 3,000 | - | - | - | -100.00% | - | 0.00% |
| TOTAL PERSONAL SERVICES | - | 3,000 | 3,000 | - | - | - | | - | |
| OPERATING SERVICES: | | | | | | | | | |
| Tourist Ctr - Ads, Dues & Subscription | 11,170 | 31,955 | 31,955 | 2,470 | 17,220 | 19,690 | -38.38% | 28,225 | 43.35% |
| Tourist Ctr - Printing | 575 | 11,100 | 11,100 | - | 11,100 | 11,100 | 0.00% | 9,100 | -18.02% |
| Tourist Ctr - Postage | - | 200 | 200 | - | 200 | 200 | 0.00% | 200 | 0.00% |
| Tourist Ctr - Telephone | - | 300 | 300 | - | 220 | 220 | -26.67% | 300 | 36.36% |
| Tourist Ctr - Maint of Property & Equip | - | 500 | 500 | - | 500 | 500 | 0.00% | 500 | 0.00% |
| Tourist Ctr - Professional Services | - | 8,100 | 8,100 | - | 8,075 | 8,075 | -0.31% | 8,100 | 0.31% |
| TOTAL OPERATING SERVICES | 11,745 | 52,155 | 52,155 | 2,470 | 37,315 | 39,785 | | 46,425 | |
| MATERIALS & SUPPLIES | | | | | | | | | |
| Tourist Ctr - Office Supplies | - | 200 | 200 | - | 100 | 100 | -50.00% | 200 | 100.00% |
| Tourist Ctr - Medical | - | 200 | 200 | - | 200 | 200 | 0.00% | 200 | 0.00% |
| Tourist Ctr - Food & Clothing | - | 300 | 300 | - | 300 | 300 | 0.00% | 300 | 0.00% |
| Tourist Ctr - Maint of Bldgs & Grounds | - | 7,000 | 7,000 | - | 3,000 | 3,000 | -57.14% | 5,000 | 66.67% |
| TOTAL MATERIALS & SUPPLIES | - | 7,700 | 7,700 | - | 3,600 | 3,600 | | 5,700 | |
| OTHER CHARGES: | | | | | | | | | |
| Tourist Ctr - Training & Travel | - | 7,500 | 7,500 | - | 2,300 | 2,300 | -69.33% | 7,500 | 226.09% |
| TOTAL OTHER CHARGES | - | 7,500 | 7,500 | - | 2,300 | 2,300 | | 7,500 | |
| INTERGOVERNMENTAL: | | | | | | | | | |
| Tourist Ctr - Grants | 12,000 | 22,000 | 22,000 | 8,000 | 9,000 | 17,000 | -22.73% | 24,000 | 41.18% |
| TOTAL INTERGOVERNMENTAL | 12,000 | 22,000 | 22,000 | 8,000 | 9,000 | 17,000 | | 24,000 | |
| TOTAL EXPENDITURES | 23,745 | 92,355 | 92,355 | 10,470 | 52,215 | 62,685 | | 83,625 | |

VETERANS ADMINISTRATION

ACCOUNT NUMBER: 001-465260

| Description | 2019 | 2020 | | | | | 2021 | | |
|--------------------------------|----------------------|--------------------|------------------------|---|-----------------------------------|---|--|--------------------|---|
| | Prior Year Actual | Original Budget | Last Adopted Budget | Actual Year-to-Date (as of June 30th) | Estimate Remaining for Year | Projected Actual Result at Year End | % Change Actual Result at Year End | Proposed Budget | % Change Projected Actual vs Proposed |
| EXPENDITURES: | | | | | | | | | |
| PERSONAL SERVICES: | | | | | | | | | |
| VA - Non-PR Salaries/Benefits | 9,751 | 10,200 | 10,200 | 1,729 | 1,236 | 2,965 | -70.93% | 5,000 | 68.63% |
| TOTAL PERSONAL SERVICES | 9,751 | 10,200 | 10,200 | 1,729 | 1,236 | 2,965 | | 5,000 | |
| TOTAL EXPENDITURES | 9,751 | 10,200 | 10,200 | 1,729 | 1,236 | 2,965 | | 5,000 | |

PUBLIC HOUSING

ACCOUNT NUMBER: 001-465290

| Description | <u>2019</u> | <u>2020</u> | | | | | <u>2021</u> | | |
|---------------------------------|----------------------|--------------------|------------------------|---|-----------------------------------|---|--|--------------------|---|
| | Prior Year Actual | Original Budget | Last Adopted Budget | Actual Year-to-Date (as of June 30th) | Estimate Remaining for Year | Projected Actual Result at Year End | % Change Actual Result at Year End | Proposed Budget | % Change Projected Actual vs Proposed |
| EXPENDITURES: | | | | | | | | | |
| PERSONAL SERVICES: | | | | | | | | | |
| Public Housing - Per Diem | 1,380 | 3,600 | 3,600 | 300 | 1,300 | 1,600 | -55.56% | 3,600 | 125.00% |
| Public Housing - FICA | - | - | - | 19 | 56 | 75 | 100.00% | 100 | 33.33% |
| Public Housing - Workmen's Comp | - | - | - | 2 | 8 | 10 | 100.00% | 15 | 50.00% |
| Public Housing - Medicare | - | - | - | 4 | 16 | 20 | 100.00% | 35 | 75.00% |
| TOTAL PERSONAL SERVICES | 1,380 | 3,600 | 3,600 | 325 | 1,380 | 1,705 | | 3,750 | |
| TOTAL EXPENDITURES | 1,380 | 3,600 | 3,600 | 325 | 1,380 | 1,705 | | 3,750 | |

DEBT SERVICE

ACCOUNT NUMBER: 001-475500 (Paying Agent Fees)

| Description | 2019 | 2020 | | | | | 2021 | | |
|-------------------------------|-------------------|------------------|---------------------|---------------------------------------|-----------------------------|-------------------------------------|------------------------------------|------------------|---------------------------------------|
| | Prior Year Actual | Original Budget | Last Adopted Budget | Actual Year-to-Date (as of June 30th) | Estimate Remaining for Year | Projected Actual Result at Year End | % Change Actual Result at Year End | Proposed Budget | % Change Projected Actual vs Proposed |
| EXPENDITURES: | | | | | | | | | |
| DEBT SERVICE: | | | | | | | | | |
| Debt Service - Paying Agent | - | 3,000 | 3,000 | - | 1,000 | 1,000 | -66.67% | 3,000 | 200.00% |
| TOTAL DEBT SERVICE | - | 3,000 | 3,000 | - | 1,000 | 1,000 | | 3,000 | |
| TOTAL EXPENDITURES | - | 3,000 | 3,000 | - | 1,000 | 1,000 | | 3,000 | |

TRANSFERS

ACCOUNT NUMBER: 001-480000

| Description | 2019 | 2020 | | | | | 2021 | | |
|-------------------------------|----------------------|-----------------------|------------------------|---|-----------------------------------|---|--|----------------------|---|
| | Prior Year Actual | Original Budget | Last Adopted Budget | Actual Year-to-Date (as of June 30th) | Estimate Remaining for Year | Projected Actual Result at Year End | % Change Actual Result at Year End | Proposed Budget | % Change Projected Actual vs Proposed |
| EXPENDITURES: | | | | | | | | | |
| TRANSFERS: | | | | | | | | | |
| Transfer to Roads & Drainage | - | 3,350,000 | 3,350,000 | - | 2,680,000 | 2,680,000 | -100.00% | 1,755,000 | -34.51% |
| Transfer to Flood Protection | - | 250,000 | 15,796,329 | - | 15,796,329 | 15,796,329 | 0.00% | - | -100.00% |
| Transfer to RSVP | 175,000 | 185,000 | 185,000 | 100,000 | 100,000 | 200,000 | 8.11% | 240,000 | 20.00% |
| Transfer to Recreation | 60,499 | 6,051,466 | 6,051,466 | - | 546,428 | 546,428 | -90.97% | 1,147,020 | 109.91% |
| Transfer to Solid Waste | 90,194 | 175,700 | 175,700 | - | 813,640 | 813,640 | 363.08% | 350,000 | -56.98% |
| Transfer to Wastewater | - | 1,000,000 | 1,000,000 | - | 1,000,000 | 1,000,000 | 0.00% | 100,000 | -90.00% |
| TOTAL TRANSFERS | 325,693 | 11,012,166 | 26,558,495 | 100,000 | 20,936,397 | 21,036,397 | | 3,592,020 | |
| TOTAL EXPENDITURES | 325,693 | 11,012,166 | 26,558,495 | 100,000 | 20,936,397 | 21,036,397 | | 3,592,020 | |

SPECIAL REVENUE FUNDS

SUMMARY STATEMENT

| Description | 2019 | 2020 | | | | | 2021 | | |
|--|----------------------|----------------------|----------------------|---------------------------------------|-----------------------------|-------------------------------------|---|----------------------|---------------------------------------|
| | Prior Year Actual | Original Budget | Last Adopted Budget | Actual Year-to-Date (as of June 30th) | Estimate Remaining for Year | Projected Actual Result at Year End | % Change Last Adopted vs Projected Actual | Proposed Budget | % Change Projected Actual vs Proposed |
| REVENUES: | | | | | | | | | |
| Taxes: | | | | | | | | | |
| Ad Valorem taxes | \$ 22,829,562 | \$ 23,995,000 | \$ 23,995,000 | \$ 24,952,077 | \$ 34,333 | \$ 24,986,410 | 4.13% | \$ 24,233,000 | -3.02% |
| Sales taxes | 18,685,725 | 18,442,415 | 18,442,415 | 7,296,002 | 10,594,292 | 17,890,294 | -2.99% | 16,091,438 | -10.05% |
| Intergovernmental revenues | 6,986,927 | 7,853,402 | 21,657,892 | 2,499,753 | 19,930,360 | 22,430,113 | 3.57% | 7,546,728 | -66.35% |
| Fees, charges, and commissions | 422,218 | 438,000 | 438,000 | 125,285 | 127,306 | 252,591 | -42.33% | 425,500 | 68.45% |
| Fines and forfeitures | 801,507 | 898,000 | 898,000 | 353,834 | 466,667 | 820,501 | -8.63% | 815,800 | -0.57% |
| Investment earnings | 1,307,249 | 1,183,830 | 1,183,830 | 357,924 | 276,866 | 634,790 | -46.38% | 530,510 | -16.43% |
| Miscellaneous | 5,997 | 2,100 | 2,100 | 952 | 104 | 1,056 | -49.71% | 1,100 | 4.17% |
| Total Revenues | 51,039,185 | 52,812,747 | 66,617,237 | 35,585,827 | 31,429,928 | 67,015,755 | | 49,644,076 | |
| EXPENDITURES: | | | | | | | | | |
| Personal Services | 17,433,931 | 20,538,253 | 20,538,253 | 7,410,927 | 9,351,758 | 16,762,685 | -18.38% | 20,795,440 | 24.06% |
| Operating Services | 6,699,891 | 7,029,753 | 7,029,753 | 2,805,117 | 3,855,535 | 6,660,652 | -5.25% | 7,611,872 | 14.28% |
| Materials & Supplies | 3,838,672 | 4,222,723 | 4,222,723 | 1,116,964 | 2,780,964 | 3,897,928 | -7.69% | 4,044,894 | 3.77% |
| Other Charges | 153,842 | 161,750 | 161,750 | 11,811 | 88,879 | 100,690 | -37.75% | 131,945 | 31.04% |
| Capital Outlay | 20,086,757 | 23,709,982 | 75,925,809 | 7,196,362 | 49,949,285 | 57,145,647 | -24.73% | 39,734,058 | -30.47% |
| Intergovernmental | 1,791,562 | 2,360,256 | 2,360,256 | 1,138,412 | 5,397,391 | 6,535,803 | 176.91% | 3,049,372 | -53.34% |
| Total Expenditures | 50,004,655 | 58,022,717 | 110,238,544 | 19,679,593 | 71,423,812 | 91,103,405 | | 75,367,581 | |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | | | | | | | | | |
| | 1,034,530 | (5,209,970) | (43,621,307) | 15,906,234 | (39,993,884) | (24,087,650) | | (25,723,505) | |
| OTHER FINANCING SOURCES (USES): | | | | | | | | | |
| Transfer in | 2,342,474 | 9,836,466 | 25,382,795 | 100,000 | 19,122,757 | 19,222,757 | -24.27% | 3,142,020 | -83.65% |
| Transfer out | (5,706,199) | (3,596,089) | (3,596,089) | (1,094,969) | (2,561,357) | (3,656,326) | 1.68% | (3,594,494) | -1.69% |
| Proceeds from the sale of assets | 66,238 | - | - | 2,247 | - | 2,247 | 0.00% | 321,021 | 0.00% |
| Compensation for loss/damaged assets | 88,800 | - | - | - | - | - | 0.00% | - | 0.00% |
| Total Other Financing Sources | (3,208,687) | 6,240,377 | 21,786,706 | (992,722) | 16,561,400 | 15,568,678 | | (131,453) | |
| Net Change in Fund Balance | (2,174,157) | 1,030,407 | (21,834,601) | 14,913,512 | (23,432,484) | (8,518,972) | | (25,854,958) | |
| Fund Balance -Beginning | 48,983,106 | 19,935,451 | 41,816,941 | | | 48,012,404 | | 39,493,432 | |
| Fund Balance -Ending | \$ 46,808,949 | \$ 20,965,858 | \$ 19,982,340 | | | \$ 39,493,432 | | \$ 13,638,474 | |

PARISH TRANSPORTATION

FUND NUMBER: 102

| Description | 2019 | 2020 | | | | | 2021 | | |
|--------------------------------------|-------------------|-----------------|---------------------|---------------------------------------|-----------------------------|-------------------------------------|---|-----------------|---------------------------------------|
| | Prior Year Actual | Original Budget | Last Adopted Budget | Actual Year-to-Date (as of June 30th) | Estimate Remaining for Year | Projected Actual Result at Year End | % Change Last Adopted vs Projected Actual | Proposed Budget | % Change Projected Actual vs Proposed |
| REVENUES: | | | | | | | | | |
| Parish Road Fund | 522,889 | 500,000 | 500,000 | 183,841 | 316,159 | 500,000 | 0.00% | 500,000 | 0.00% |
| Interest Earnings | 17,963 | 17,000 | 17,000 | 3,463 | 1,087 | 4,550 | -73.24% | 2,100 | -53.85% |
| TOTAL REVENUES | 540,852 | 517,000 | 517,000 | 187,304 | 317,246 | 504,550 | | 502,100 | |
| EXPENDITURES: | | | | | | | | | |
| CAPITAL OUTLAY: | | | | | | | | | |
| Paved Sts - Imp other than Buildings | 1,000,000 | 500,000 | 500,000 | - | 500,000 | 500,000 | 0.00% | 500,000 | 0.00% |
| Paved Sts - Engineering | - | 45,000 | 135,000 | - | 135,000 | 135,000 | 0.00% | 55,000 | -59.26% |
| Paved Sts - Other Fees | - | 25,000 | 75,000 | - | 75,000 | 75,000 | 0.00% | 15,000 | -80.00% |
| TOTAL CAPITAL OUTLAY | 1,000,000 | 570,000 | 710,000 | - | 710,000 | 710,000 | | 570,000 | |
| TOTAL EXPENDITURES | 1,000,000 | 570,000 | 710,000 | - | 710,000 | 710,000 | | 570,000 | |
| Net Change in Fund Balance | (459,148) | (53,000) | (193,000) | | | (205,450) | | (67,900) | |
| Fund Balance -Beginning | 971,196 | 349,196 | 489,196 | | | 512,048 | | 306,598 | |
| Fund Balance -Ending | 512,048 | 296,196 | 296,196 | | | 306,598 | | 238,698 | |

PARISH TRANSPORTATION

FUND NUMBER: 102

NARRATIVE EXPLANATION OF CAPITAL OUTLAY FOR REQUESTED YEAR 2021

| CAPITAL OUTLAY: | AMOUNT | DETAILED DESCRIPTION | Sub-total |
|-----------------------------------|-------------------|-------------------------------|------------------|
| Improvements other than Buildings | \$ 500,000 | 2021 Road Maintenance Program | |
| Architectural/Engineering Fees | \$ 55,000 | 2021 Road Maintenance Program | |
| Other Fees | \$ 15,000 | 2021 Road Maintenance Program | |
| Grand Total Requested: | \$ 570,000 | | |

ROAD LIGHTING DISTRICT #1

FUND NUMBER: 105

| Description | 2019 | 2020 | | | | | 2021 | | |
|---|----------------------|--------------------|------------------------|---|-----------------------------------|---|---|--------------------|---|
| | Prior Year Actual | Original Budget | Last Adopted Budget | Actual Year-to-Date (as of June 30th) | Estimate Remaining for Year | Projected Actual Result at Year End | % Change Last Adopted vs Projected Actual | Proposed Budget | % Change Projected Actual vs Proposed |
| REVENUES: | | | | | | | | | |
| Ad Valorem Taxes | 1,438,169 | 1,515,000 | 1,515,000 | 1,571,751 | 2,176 | 1,573,927 | 3.89% | 1,519,000 | -3.49% |
| State Payment in Lieu of Taxes | 4,715 | 4,700 | 4,700 | 4,874 | - | 4,874 | 3.70% | 4,850 | -0.49% |
| Interest Earnings | 92,287 | 60,000 | 60,000 | 28,175 | 41,325 | 69,500 | 15.83% | 50,000 | -28.06% |
| TOTAL REVENUES | 1,535,171 | 1,579,700 | 1,579,700 | 1,604,800 | 43,501 | 1,648,301 | | 1,573,850 | |
| EXPENDITURES: | | | | | | | | | |
| PERSONAL SERVICES: | | | | | | | | | |
| Road Lighting - Salaries | 31,923 | 46,000 | 46,000 | 20,279 | 25,421 | 45,700 | -0.65% | 47,500 | 3.94% |
| Road Lighting - FICA | - | 130 | 130 | - | - | - | -100.00% | - | 0.00% |
| Road Lighting - Retirement | 3,684 | 5,500 | 5,500 | 2,528 | 3,172 | 5,700 | 3.64% | 5,800 | 1.75% |
| Road Lighting - Life/Health Insurance | 2,774 | 15,000 | 15,000 | 1,969 | 3,431 | 5,400 | -64.00% | 7,600 | 40.74% |
| Road Lighting - Workers Compensation | 148 | 215 | 215 | 103 | 127 | 230 | 6.98% | 240 | 4.35% |
| Road Lighting - Unemployment | 3 | 5 | 5 | 2 | 3 | 5 | 0.00% | 5 | 0.00% |
| Road Lighting - Medicare | 455 | 700 | 700 | 318 | 382 | 700 | 0.00% | 700 | 0.00% |
| Road Lighting - Disability | 99 | 145 | 145 | 77 | 73 | 150 | 3.45% | 160 | 6.67% |
| Road Lighting - Deferred Compensation | 3,161 | 3,300 | 3,300 | 1,469 | 1,831 | 3,300 | 0.00% | 3,300 | 0.00% |
| Road Lighting - Dental Insurance | 51 | 125 | 125 | 38 | 42 | 80 | -36.00% | 120 | 50.00% |
| Road Lighting - OPEB Contribution | 1,117 | 1,550 | 1,550 | 722 | 888 | 1,610 | 3.87% | 1,700 | 5.59% |
| Road Lighting - Miscellaneous | - | 200 | 200 | - | 200 | 200 | 0.00% | 200 | 0.00% |
| TOTAL PERSONAL SERVICES | 43,415 | 72,870 | 72,870 | 27,505 | 35,570 | 63,075 | | 67,325 | |
| OPERATING SERVICES: | | | | | | | | | |
| Road Lighting - Ads, Dues & Subscriptions | 5,363 | 5,400 | 5,400 | 192 | 5,183 | 5,375 | -0.46% | 5,400 | 0.47% |
| Road Lighting - Printing | - | 400 | 400 | - | 400 | 400 | 0.00% | 400 | 0.00% |
| Road Lighting - Utilities - Electric | 897,806 | 966,000 | 966,000 | 361,728 | 565,272 | 927,000 | -4.04% | 973,350 | 5.00% |
| Road Lighting - Telephone | 3,023 | 4,275 | 4,275 | 1,101 | 4,319 | 5,420 | 26.78% | 5,500 | 1.48% |
| Road Lighting - Rentals | - | 200 | 200 | - | 200 | 200 | 0.00% | 200 | 0.00% |
| Road Lighting - Maint of Prop & Equip | 316,528 | 322,000 | 322,000 | 136,932 | 178,068 | 315,000 | -2.17% | 330,750 | 5.00% |
| Road Lighting - Contractual Services | 892 | 1,000 | 1,000 | 406 | 594 | 1,000 | 0.00% | 1,000 | 0.00% |
| Road Lighting - Professional Services | - | 1,260 | 1,260 | - | 1,260 | 1,260 | 0.00% | 1,260 | 0.00% |
| Road Lighting - Automobile Insurance | 945 | 1,040 | 1,040 | 1,004 | - | 1,004 | -3.46% | 1,105 | 10.06% |
| Road Lighting - Employee Liability | 1,377 | 1,515 | 1,515 | 1,250 | - | 1,250 | -17.49% | 1,375 | 10.00% |
| Road Lighting - General Liability | 7,926 | 8,720 | 8,720 | 8,736 | - | 8,736 | 0.18% | 9,610 | 10.00% |
| TOTAL OPERATING SERVICES | 1,233,860 | 1,311,810 | 1,311,810 | 511,349 | 755,296 | 1,266,645 | | 1,329,950 | |

CONTINUED

ROAD LIGHTING DISTRICT #1

FUND NUMBER: 105

| Description | 2019 | 2020 | | | | | 2021 | | |
|---|----------------------|--------------------|------------------------|---|-----------------------------------|---|---|--------------------|---|
| | Prior Year Actual | Original Budget | Last Adopted Budget | Actual Year-to-Date (as of June 30th) | Estimate Remaining for Year | Projected Actual Result at Year End | % Change Last Adopted vs Projected Actual | Proposed Budget | % Change Projected Actual vs Proposed |
| EXPENDITURES: (CONT.) | | | | | | | | | |
| MATERIALS & SUPPLIES: | | | | | | | | | |
| Road Lighting - Office & Comm. Equip. | 1,510 | 2,500 | 2,500 | - | 3,500 | 3,500 | 40.00% | 8,000 | 128.57% |
| Road Lighting - Office Supplies | 1,332 | 2,000 | 2,000 | 100 | 1,400 | 1,500 | -25.00% | 1,575 | 5.00% |
| Road Lighting - Food & Clothing | 239 | 700 | 700 | 600 | 100 | 700 | 0.00% | 700 | 0.00% |
| Road Lighting - Maint of Bldgs & Grounds | 11,659 | 38,000 | 38,000 | 2,679 | 34,321 | 37,000 | -2.63% | 35,000 | -5.41% |
| Road Lighting - Vehicle Supplies | 81 | 500 | 500 | - | 500 | 500 | 0.00% | 500 | 0.00% |
| Road Lighting - Miscellaneous | 846 | 12,000 | 12,000 | 263 | 11,737 | 12,000 | 100.00% | 12,000 | 0.00% |
| Road Lighting - Equipment & Vehicle Parts | - | 400 | 400 | - | 400 | 400 | 0.00% | 400 | 0.00% |
| TOTAL MATERIALS & SUPPLIES | 15,667 | 56,100 | 56,100 | 3,642 | 51,958 | 55,600 | | 58,175 | |
| OTHER CHARGES: | | | | | | | | | |
| Road Lighting - Training & Travel | - | 1,000 | 1,000 | - | 1,000 | 1,000 | 0.00% | 1,000 | 0.00% |
| Road Lighting - Official Fees | - | 13,000 | 13,000 | - | 13,000 | 13,000 | 0.00% | - | -100.00% |
| TOTAL OTHER CHARGES | - | 14,000 | 14,000 | - | 14,000 | 14,000 | | 1,000 | |
| CAPITAL OUTLAY: | | | | | | | | | |
| Road Lighting - Imp other than Buildings | - | 50,000 | 50,000 | - | 50,000 | 50,000 | 0.00% | 450,000 | 800.00% |
| Road Lighting - Major Repairs | - | 30,000 | 30,000 | - | 30,000 | 30,000 | 0.00% | 30,000 | 0.00% |
| Road Lighting - Architectural/Engineering | - | 20,000 | 20,000 | - | 15,000 | 15,000 | -25.00% | 15,000 | 0.00% |
| Road Lighting - Other Fees | - | 10,000 | 10,000 | - | 10,000 | 10,000 | 0.00% | 10,000 | 0.00% |
| TOTAL CAPITAL OUTLAY | - | 110,000 | 110,000 | - | 105,000 | 105,000 | | 505,000 | |
| INTERGOVERNMENTAL: | | | | | | | | | |
| Road Lighting - Ad Val Tax Ded - Sheriff | 47,689 | 55,500 | 55,500 | 52,355 | - | 52,355 | -5.67% | 55,500 | 6.01% |
| Road Lighting - Cost of Ad Val Tax Coll. | - | 1,000 | 1,000 | - | 1,000 | 1,000 | 0.00% | 1,000 | 0.00% |
| TOTAL INTERGOVERNMENTAL | 47,689 | 56,500 | 56,500 | 52,355 | 1,000 | 53,355 | | 56,500 | |
| TRANSFERS: | | | | | | | | | |
| Transfer to General Fund - Indirect Cost | 39,357 | 60,000 | 60,000 | - | 60,000 | 60,000 | 0.00% | 60,000 | 0.00% |
| TOTAL TRANSFERS | 39,357 | 60,000 | 60,000 | - | 60,000 | 60,000 | | 60,000 | |
| TOTAL EXPENDITURES | 1,379,988 | 1,681,280 | 1,681,280 | 594,851 | 1,022,824 | 1,617,675 | | 2,077,950 | |
| Net change in fund balance | 155,183 | (101,580) | (101,580) | | | 30,626 | | (504,100) | |
| Fund Balance -Beginning | 3,182,230 | 3,073,844 | 3,073,844 | | | 3,337,413 | | 3,368,039 | |
| Fund Balance -Ending | 3,337,413 | 2,972,264 | 2,972,264 | | | 3,368,039 | | 2,863,939 | |

ROAD LIGHTING DISTRICT #1

FUND NUMBER: 105

**NARRATIVE EXPLANATION OF CAPITAL OUTLAY
FOR REQUESTED YEAR 2021**

| CAPITAL OUTLAY: | AMOUNT | DETAILED DESCRIPTION | Sub-total |
|-----------------------------------|-------------------|--|---|
| Improvements other than Buildings | \$ 450,000 | Street Light Installation Lights at Eastbank Fields Lights at Westbank Fields Montz Park Lighting | \$ 50,000 100,000 250,000 50,000 |
| Major Repairs | \$ 30,000 | Major Repairs over \$5,000 | \$ 30,000 |
| Architectural/Engineering Fees | \$ 15,000 | Engineering for Lighting Projects | \$ 15,000 |
| Other Fees | \$ 10,000 | Contract Recordation & Other Miscellaneous Fees | \$ 10,000 |
| Grand Total Requested: | \$ 505,000 | | |

WORKFORCE INVESTMENT ACT
FUND NUMBER: 107

| Description | 2019 | 2020 | | | | | 2021 | | |
|------------------------------------|-------------------|------------------|---------------------|---------------------------------------|-----------------------------|-------------------------------------|---|------------------|---------------------------------------|
| | Prior Year Actual | Original Budget | Last Adopted Budget | Actual Year-to-Date (as of June 30th) | Estimate Remaining for Year | Projected Actual Result at Year End | % Change Last Adopted vs Projected Actual | Proposed Budget | % Change Projected Actual vs Proposed |
| REVENUES: | | | | | | | | | |
| Dept. of Labor - Adult Program | 240,063 | 347,115 | 347,115 | 167,793 | 182,207 | 350,000 | 0.83% | 344,790 | -1.49% |
| Dept. of Labor - Dislocated Worker | 273,187 | 446,695 | 446,695 | 128,621 | 156,289 | 284,910 | -36.22% | 461,695 | 62.05% |
| Dept. of Labor - Youth Program | 373,948 | 338,000 | 338,000 | 133,999 | 122,001 | 256,000 | -24.26% | 339,817 | 32.74% |
| Program Income Earned | 2,656 | - | - | - | - | - | 0.00% | - | 0.00% |
| Proceeds from the Sale of Assets | 944 | - | - | - | - | - | 0.00% | - | 0.00% |
| TOTAL REVENUES | 890,798 | 1,131,810 | 1,131,810 | 430,413 | 460,497 | 890,910 | | 1,146,302 | |
| EXPENDITURES: | | | | | | | | | |
| PERSONAL SERVICES: | | | | | | | | | |
| Salaries & Other Wages | 465,635 | 520,600 | 520,600 | 229,250 | 196,750 | 426,000 | -18.17% | 552,000 | 29.58% |
| FICA | 2,856 | 4,300 | 4,300 | 162 | 38 | 200 | -95.35% | 5,600 | 2700.00% |
| Retirement | 49,552 | 56,500 | 56,500 | 24,921 | 26,079 | 51,000 | -9.73% | 56,700 | 11.18% |
| Life/Health Insurance | 66,710 | 75,700 | 75,700 | 35,615 | 33,885 | 69,500 | -8.19% | 92,500 | 33.09% |
| Workers Compensation | 1,459 | 6,100 | 6,100 | 1,246 | 1,254 | 2,500 | -59.02% | 6,300 | 152.00% |
| Unemployment | 41 | 80 | 80 | 20 | 30 | 50 | -37.50% | 50 | 0.00% |
| Medicare | 6,697 | 7,600 | 7,600 | 3,164 | 3,136 | 6,300 | -17.11% | 8,050 | 27.78% |
| Disability | 1,421 | 1,500 | 1,500 | 723 | 677 | 1,400 | -6.67% | 1,800 | 28.57% |
| Post-Employee Health Care | 44,898 | 59,000 | 59,000 | 22,947 | 27,553 | 50,500 | -14.41% | 63,200 | 25.15% |
| Deferred Compensation | 20,151 | 20,750 | 20,750 | 10,110 | 8,090 | 18,200 | -12.29% | 15,200 | -16.48% |
| Dental Insurance | 1,080 | 1,080 | 1,080 | 540 | 480 | 1,020 | -5.56% | 1,100 | 7.84% |
| OPEB Contribution | 15,034 | 16,000 | 16,000 | 7,419 | 7,581 | 15,000 | -6.25% | 16,200 | 8.00% |
| Miscellaneous | 90 | - | - | - | 100 | 100 | 100.00% | - | -100.00% |
| TOTAL PERSONAL SERVICES | 675,624 | 769,210 | 769,210 | 336,117 | 305,653 | 641,770 | | 818,700 | |
| OPERATING SERVICES: | | | | | | | | | |
| Ads, Dues & Subscriptions | 11,685 | 2,600 | 2,600 | 1,734 | 1,066 | 2,800 | 7.69% | 1,000 | -64.29% |
| Printing & Duplications | 652 | 500 | 500 | 1,744 | (1,544) | 200 | -60.00% | 500 | 150.00% |
| Utilities - Electric | 4,309 | - | - | 1,840 | (40) | 1,800 | 100.00% | 5,000 | 177.78% |
| Utilities - Water | 463 | 700 | 700 | 194 | 166 | 360 | -48.57% | 500 | 38.89% |
| Postage | 159 | 500 | 500 | 212 | (12) | 200 | -60.00% | 100 | -50.00% |
| Telephone | 9,279 | 10,000 | 10,000 | 5,835 | 2,165 | 8,000 | -20.00% | 12,000 | 50.00% |
| Rentals | 24,979 | 35,000 | 35,000 | 12,293 | 7,707 | 20,000 | -42.86% | 25,000 | 25.00% |
| Maint of Property & Equipment | 310 | 1,500 | 1,500 | 774 | 4,226 | 5,000 | 233.33% | 500 | -90.00% |
| Contractual Services | 25,402 | 30,000 | 30,000 | 8,224 | 3,776 | 12,000 | -60.00% | 35,000 | 191.67% |
| Professional Services | 108,254 | 150,000 | 150,000 | 36,798 | 58,202 | 95,000 | -36.67% | 141,714 | 49.17% |
| Property Insurance | 2,155 | 2,375 | 2,375 | 2,605 | (1,505) | 1,100 | -53.68% | 2,866 | 160.55% |
| Automobile Insurance | 2,835 | 3,120 | 3,120 | 1,578 | (88) | 1,490 | -52.24% | 1,725 | 15.77% |
| Employee Liability | 982 | 1,085 | 1,085 | 932 | (382) | 550 | -49.31% | 1,026 | 86.55% |
| General Liability | 5,652 | 6,220 | 6,220 | 6,519 | (4,119) | 2,400 | -61.41% | 7,171 | 198.79% |
| TOTAL OPERATING SERVICES | 197,116 | 243,600 | 243,600 | 81,282 | 69,618 | 150,900 | | 234,102 | CONTINUED |

WORKFORCE INVESTMENT ACT
FUND NUMBER: 107

| Description | 2019 | 2020 | | | | | 2021 | | |
|---------------------------------------|-------------------|------------------|---------------------|---------------------------------------|-----------------------------|-------------------------------------|---|------------------|---------------------------------------|
| | Prior Year Actual | Original Budget | Last Adopted Budget | Actual Year-to-Date (as of June 30th) | Estimate Remaining for Year | Projected Actual Result at Year End | % Change Last Adopted vs Projected Actual | Proposed Budget | % Change Projected Actual vs Proposed |
| EXPENDITURES: (CONT.) | | | | | | | | | |
| MATERIALS & SUPPLIES: | | | | | | | | | |
| Non-Consumable Office Supplies | 160 | 2,000 | 2,000 | 23,473 | 2,527 | 26,000 | 1200.00% | 1,500 | -94.23% |
| Office Supplies | 3,448 | 6,000 | 6,000 | 1,858 | 2,142 | 4,000 | -33.33% | 4,500 | 12.50% |
| Educational Supplies | 11,175 | 75,000 | 75,000 | 4,320 | 34,340 | 38,660 | -48.45% | 80,000 | 106.93% |
| Maint. Of Building & Grounds | - | 2,000 | 2,000 | - | 800 | 800 | -60.00% | - | -100.00% |
| Vehicle Supplies | 536 | 2,000 | 2,000 | 107 | 693 | 800 | -60.00% | 2,500 | 212.50% |
| Equipment & Vehicle Parts | 8 | 2,000 | 2,000 | - | 980 | 980 | -51.00% | 5,000 | 410.20% |
| TOTAL MATERIALS & SUPPLIES | 15,327 | 89,000 | 89,000 | 29,758 | 41,482 | 71,240 | | 93,500 | |
| OTHER CHARGES: | | | | | | | | | |
| Training & Travel | 2,731 | 5,000 | 5,000 | 37 | 1,963 | 2,000 | -60.00% | - | -100.00% |
| TOTAL OTHER CHARGES | 2,731 | 5,000 | 5,000 | 37 | 1,963 | 2,000 | | - | |
| CAPITAL OUTLAY: | | | | | | | | | |
| Acquisition of Vehicles | - | 25,000 | 25,000 | - | 25,000 | 25,000 | 0.00% | - | -100.00% |
| TOTAL CAPITAL OUTLAY | - | 25,000 | 25,000 | - | 25,000 | 25,000 | | - | |
| TOTAL EXPENDITURES | 890,798 | 1,131,810 | 1,131,810 | 447,194 | 443,716 | 890,910 | | 1,146,302 | |
| Net change in fund balance | - | - | - | - | - | - | | - | |
| Fund Balance -Beginning | - | - | - | - | - | - | | - | |
| FINANCING OVER EXPENDITURES | - | - | - | - | - | - | | - | |

CRIMINAL COURT FUND

FUND NUMBER: 110

| Description | 2019 | 2020 | | | | | 2021 | | |
|------------------------------------|-------------------|-----------------|---------------------|---------------------------------------|-----------------------------|-------------------------------------|---|-----------------|---------------------------------------|
| | Prior Year Actual | Original Budget | Last Adopted Budget | Actual Year-to-Date (as of June 30th) | Estimate Remaining for Year | Projected Actual Result at Year End | % Change Last Adopted vs Projected Actual | Proposed Budget | % Change Projected Actual vs Proposed |
| REVENUES: | | | | | | | | | |
| Court Costs, Fees & Charges | 62,876 | 84,000 | 84,000 | 25,564 | 49,436 | 75,000 | -10.71% | 75,000 | 0.00% |
| Court Fines | 762,910 | 836,000 | 836,000 | 348,236 | 448,564 | 796,800 | -4.69% | 796,800 | 0.00% |
| Interest on Bonds & Fines | 16,258 | 17,000 | 17,000 | - | 8,701 | 8,701 | -48.82% | 4,000 | -54.03% |
| Aff. Reins. - Court Fines | 15,675 | 30,000 | 30,000 | 3,488 | 8,512 | 12,000 | -60.00% | 12,000 | 0.00% |
| Drug Asst. - Juvenile Fees | 6,664 | 15,000 | 15,000 | 2,110 | 890 | 3,000 | -80.00% | 3,000 | 0.00% |
| Bond Forfeitures | 104,602 | - | - | 14,174 | (14,174) | - | 0.00% | - | 0.00% |
| Interest Earnings | 459 | 500 | 500 | 177 | 123 | 300 | -40.00% | 300 | 0.00% |
| Proceeds from the Sale of Assets | - | - | - | 5 | (5) | - | 0.00% | - | 0.00% |
| TOTAL REVENUES | 969,444 | 982,500 | 982,500 | 393,754 | 502,047 | 895,801 | | 891,100 | |
| EXPENDITURES: | | | | | | | | | |
| PERSONAL SERVICES | 318,137 | 359,345 | 359,345 | 176,180 | 189,000 | 365,180 | 1.62% | 357,470 | -2.11% |
| OPERATING SERVICES | 148,000 | 120,000 | 120,000 | 15,000 | 15,000 | 30,000 | -75.00% | 30,000 | 0.00% |
| MATERIALS & SUPPLIES | 7,591 | 8,000 | 8,000 | 1,799 | 6,251 | 8,050 | 0.63% | 8,600 | 6.83% |
| INTERGOVERNMENTAL | 482,287 | 490,830 | 490,830 | 248,918 | 235,882 | 484,800 | -1.23% | 492,000 | 1.49% |
| TRANSFERS | 10,901 | 5,370 | 5,370 | - | 2,500 | 2,500 | -53.45% | 2,500 | 0.00% |
| TOTAL EXPENDITURES | 966,916 | 983,545 | 983,545 | 441,897 | 448,633 | 890,530 | | 890,570 | |
| Net change in fund balance | 2,528 | (1,045) | (1,045) | | | 5,271 | | 530 | |
| Fund balance -Beginning | 5,873 | 3,916 | 3,916 | | | 8,401 | | 13,672 | |
| FINANCING OVER EXPENDITURES | 8,401 | 2,871 | 2,871 | | | 13,672 | | 14,202 | |

**CRIMINAL COURT FUND
DISTRICT COURT
ACCOUNT NUMBER: 110-400205**

| Description | 2019 | 2020 | | | | | 2021 | | |
|---|-------------------|-----------------|---------------------|---------------------------------------|-----------------------------|-------------------------------------|---|-----------------|---------------------------------------|
| | Prior Year Actual | Original Budget | Last Adopted Budget | Actual Year-to-Date (as of June 30th) | Estimate Remaining for Year | Projected Actual Result at Year End | % Change Last Adopted vs Projected Actual | Proposed Budget | % Change Projected Actual vs Proposed |
| EXPENDITURES: | | | | | | | | | |
| PERSONAL SERVICES: | | | | | | | | | |
| Dist Crt - Salaries | 116,539 | 139,700 | 139,700 | 66,251 | 73,249 | 139,500 | -0.14% | 133,000 | -4.66% |
| Dist Crt - Retirement | 13,450 | 17,500 | 17,500 | 7,707 | 9,293 | 17,000 | -2.86% | 16,300 | -4.12% |
| Dist Crt - Health/Life Insurance | 13,635 | 23,600 | 23,600 | 13,291 | 10,709 | 24,000 | 1.69% | 22,000 | -8.33% |
| Dist Crt - Workmen's Comp | 421 | 405 | 405 | 205 | 245 | 450 | 11.11% | 425 | -5.56% |
| Dist Crt - Unemployment | 12 | 15 | 15 | 7 | 8 | 15 | 0.00% | 15 | 0.00% |
| Dist Crt - Medicare | 1,632 | 2,025 | 2,025 | 923 | 1,077 | 2,000 | -1.23% | 1,930 | -3.50% |
| Dist Crt - Dental | 148 | 200 | 200 | 120 | 95 | 215 | 7.50% | 200 | -6.98% |
| Dist Crt - OPEB Contribution | 4,079 | 4,900 | 4,900 | 2,319 | 2,581 | 4,900 | 0.00% | 4,700 | -4.08% |
| TOTAL PERSONAL SERVICES | 149,916 | 188,345 | 188,345 | 90,823 | 97,257 | 188,080 | | 178,570 | |
| MATERIALS & SUPPLIES: | | | | | | | | | |
| Dist Crt - Office Supplies | - | - | - | 167 | 333 | 500 | 100.00% | 500 | 0.00% |
| Dist Crt - Maint. Of Building & Grounds | 3,950 | 4,000 | 4,000 | 824 | 3,126 | 3,950 | -1.25% | 4,200 | 6.33% |
| TOTAL MATERIALS & SUPPLIES | 3,950 | 4,000 | 4,000 | 991 | 3,459 | 4,450 | | 4,700 | |
| INTERGOVERNMENTAL: | | | | | | | | | |
| Dist Crt - Statutory Charges | 301,911 | 306,000 | 306,000 | 163,116 | 156,084 | 319,200 | 4.31% | 324,000 | 1.50% |
| TOTAL INTERGOVERNMENTAL | 301,911 | 306,000 | 306,000 | 163,116 | 156,084 | 319,200 | | 324,000 | |
| TOTAL EXPENDITURES | 455,777 | 498,345 | 498,345 | 254,930 | 256,800 | 511,730 | | 507,270 | |

**CRIMINAL COURT FUND
DISTRICT ATTORNEY
ACCOUNT NUMBER: 110-400235**

| Description | 2019 | 2020 | | | | | 2021 | | |
|--|-------------------|-----------------|---------------------|---------------------------------------|-----------------------------|-------------------------------------|---|-----------------|---------------------------------------|
| | Prior Year Actual | Original Budget | Last Adopted Budget | Actual Year-to-Date (as of June 30th) | Estimate Remaining for Year | Projected Actual Result at Year End | % Change Last Adopted vs Projected Actual | Proposed Budget | % Change Projected Actual vs Proposed |
| EXPENDITURES: | | | | | | | | | |
| PERSONAL SERVICES: | | | | | | | | | |
| Dist Atty - Non-PR Salaries/Benefits | 168,221 | 171,000 | 171,000 | 85,357 | 91,743 | 177,100 | 3.57% | 178,900 | 1.02% |
| TOTAL PERSONAL SERVICES | 168,221 | 171,000 | 171,000 | 85,357 | 91,743 | 177,100 | | 178,900 | |
| OPERATING SERVICES: | | | | | | | | | |
| Dist Atty - Professional Services | 148,000 | 120,000 | 120,000 | 15,000 | 15,000 | 30,000 | -75.00% | 30,000 | 0.00% |
| TOTAL OPERATING SERVICES | 148,000 | 120,000 | 120,000 | 15,000 | 15,000 | 30,000 | | 30,000 | |
| MATERIALS & SUPPLIES: | | | | | | | | | |
| Dist Atty - Maint. Of Building & Grounds | 3,641 | 4,000 | 4,000 | 808 | 2,792 | 3,600 | -10.00% | 3,900 | 8.33% |
| TOTAL MATERIALS & SUPPLIES | 3,641 | 4,000 | 4,000 | 808 | 2,792 | 3,600 | | 3,900 | |
| INTERGOVERNMENTAL: | | | | | | | | | |
| Dist Atty - Statutory Charges | 90,188 | 92,415 | 92,415 | 42,901 | 39,899 | 82,800 | -10.40% | 84,000 | 1.45% |
| TOTAL INTERGOVERNMENTAL | 90,188 | 92,415 | 92,415 | 42,901 | 39,899 | 82,800 | | 84,000 | |
| TOTAL EXPENDITURES | 410,050 | 387,415 | 387,415 | 144,066 | 149,434 | 293,500 | | 296,800 | |

CRIMINAL COURT FUND
SHERIFF
ACCOUNT NUMBER: 110-410100

| Description | 2019 | 2020 | | | | | 2021 | | |
|--------------------------------|----------------------|--------------------|------------------------|---|-----------------------------------|---|---|--------------------|---|
| | Prior Year Actual | Original Budget | Last Adopted Budget | Actual Year-to-Date (as of June 30th) | Estimate Remaining for Year | Projected Actual Result at Year End | % Change Last Adopted vs Projected Actual | Proposed Budget | % Change Projected Actual vs Proposed |
| EXPENDITURES: | | | | | | | | | |
| INTERGOVERNMENTAL: | | | | | | | | | |
| Dist Atty - Statutory Charges | 90,188 | 92,415 | 92,415 | 42,901 | 39,899 | 82,800 | -10.40% | 84,000 | 1.45% |
| TOTAL INTERGOVERNMENTAL | 90,188 | 92,415 | 92,415 | 42,901 | 39,899 | 82,800 | | 84,000 | |
| TOTAL EXPENDITURES | 90,188 | 92,415 | 92,415 | 42,901 | 39,899 | 82,800 | | 84,000 | |

**CRIMINAL COURT FUND
TRANSFERS
ACCOUNT NUMBER: 110-485000**

| Description | 2019 | 2020 | | | | | 2021 | | |
|-------------------------------------|-------------------|-----------------|---------------------|---------------------------------------|-----------------------------|-------------------------------------|---|-----------------|---------------------------------------|
| | Prior Year Actual | Original Budget | Last Adopted Budget | Actual Year-to-Date (as of June 30th) | Estimate Remaining for Year | Projected Actual Result at Year End | % Change Last Adopted vs Projected Actual | Proposed Budget | % Change Projected Actual vs Proposed |
| EXPENDITURES: | | | | | | | | | |
| TRANSFERS: | | | | | | | | | |
| Transfers to General Fund | 8,401 | 2,870 | 2,870 | - | - | - | -100.00% | - | 0.00% |
| Transfer - Indirect Cost Allocation | 2,500 | 2,500 | 2,500 | - | 2,500 | 2,500 | 0.00% | 2,500 | 0.00% |
| TOTAL TRANSFERS | 10,901 | 5,370 | 5,370 | - | 2,500 | 2,500 | | 2,500 | |
| TOTAL EXPENDITURES | 10,901 | 5,370 | 5,370 | - | 2,500 | 2,500 | | 2,500 | |

ROAD & DRAINAGE
FUND NUMBER: 112

| Description | 2019 | 2020 | | | | 2021 | | | |
|--|-------------------|-------------------|---------------------|---------------------------------------|-----------------------------|-------------------------------------|---|-------------------|---------------------------------------|
| | Prior Year Actual | Original Budget | Last Adopted Budget | Actual Year-to-Date (as of June 30th) | Estimate Remaining for Year | Projected Actual Result at Year End | % Change Last Adopted vs Projected Actual | Proposed Budget | % Change Projected Actual vs Proposed |
| REVENUES: | | | | | | | | | |
| Ad Valorem Taxes | 8,425,387 | 8,855,000 | 8,855,000 | 9,208,537 | 12,717 | 9,221,254 | 4.14% | 9,055,000 | -1.80% |
| General Sales Tax - 1% | 18,685,725 | 18,442,415 | 18,442,415 | 7,296,002 | 10,594,292 | 17,890,294 | -2.99% | 16,091,438 | -10.05% |
| CARES Act of 2020 | - | - | - | - | 1,256,888 | 1,256,888 | 100.00% | - | -100.00% |
| Department of Transportation & Dev. | - | - | - | - | - | - | 0.00% | 5,200,000 | 100.00% |
| FEMA Hazard Mitigation Grants | 402,713 | - | 494,123 | 496,760 | - | 496,760 | 0.53% | - | -100.00% |
| Federal Highway Admin | 38,690 | - | 3,004,584 | 74,985 | 2,929,599 | 3,004,584 | 0.00% | - | -100.00% |
| Facility, Planning & Control Grant | - | - | 450,000 | - | - | - | -100.00% | - | 0.00% |
| Conservation of Natural Resources | 469,862 | 586,000 | 586,000 | 116,991 | 433,009 | 550,000 | -6.14% | 550,000 | 0.00% |
| Flood Control Act | - | 5,000 | 5,000 | - | 5,000 | 5,000 | 0.00% | 5,000 | 0.00% |
| State Payment in Lieu of Taxes | 44,677 | 45,000 | 45,000 | 46,176 | - | 46,176 | 2.61% | 46,176 | 0.00% |
| Zoning & Subdivision Fees | 13,042 | 18,000 | 18,000 | 450 | 17,550 | 18,000 | 0.00% | 18,000 | 0.00% |
| Inspection Fees | 10,630 | 15,000 | 15,000 | 13,026 | 1,974 | 15,000 | 100.00% | 16,500 | 10.00% |
| Culvert Fees | 27,800 | 27,000 | 27,000 | 12,675 | 14,325 | 27,000 | 0.00% | 27,000 | 0.00% |
| Miscellaneous Fees | 9,652 | 25,000 | 25,000 | 4,228 | 20,772 | 25,000 | 0.00% | 25,000 | 0.00% |
| Interest Earnings | 807,432 | 739,000 | 739,000 | 194,142 | 205,858 | 400,000 | -45.87% | 400,000 | 0.00% |
| Royalties | 6,536 | 7,000 | 7,000 | 1,481 | 5,519 | 7,000 | 0.00% | 7,000 | 0.00% |
| Proceeds from Sales of Assets | 49,574 | - | - | 2,247 | - | 2,247 | 100.00% | 288,360 | 12733.11% |
| Compensation for Loss/Damage of Assets | 88,800 | - | - | - | - | - | 0.00% | - | 0.00% |
| Insurance Refunds | 1,136 | - | - | 200 | - | 200 | 100.00% | - | -100.00% |
| Transfer from General Fund | - | 3,350,000 | 3,350,000 | - | 2,680,000 | 2,680,000 | -20.00% | 1,755,000 | 0.00% |
| TOTAL REVENUES | 29,081,656 | 32,114,415 | 36,063,122 | 17,467,900 | 18,177,503 | 35,645,403 | | 33,484,474 | |
| EXPENDITURES: | | | | | | | | | |
| PERSONAL SERVICES | 13,752,006 | 16,194,448 | 16,194,448 | 5,765,700 | 7,517,550 | 13,283,250 | -17.98% | 16,595,675 | 24.94% |
| OPERATING SERVICES | 3,093,462 | 3,226,928 | 3,226,928 | 1,333,857 | 1,809,911 | 3,143,768 | -2.58% | 3,599,716 | 14.50% |
| MATERIALS & SUPPLIES | 3,350,070 | 3,616,648 | 3,616,648 | 925,979 | 2,445,194 | 3,371,173 | -6.79% | 3,417,369 | 1.37% |
| OTHER CHARGES | 43,262 | 67,175 | 67,175 | 8,434 | 46,116 | 54,550 | -18.79% | 59,550 | 9.17% |
| CAPITAL OUTLAY | 6,221,435 | 13,551,982 | 42,257,175 | 4,581,011 | 29,333,989 | 33,915,000 | -19.74% | 18,777,838 | -44.63% |
| INTERGOVERNMENTAL | 689,613 | 1,059,676 | 1,059,676 | 365,095 | 605,259 | 970,354 | -8.43% | 996,622 | 2.71% |
| TRANSFERS | 3,106,975 | 1,000,000 | 1,000,000 | - | 1,000,000 | 1,000,000 | 0.00% | 1,000,000 | 0.00% |
| TOTAL EXPENDITURES | 30,256,823 | 38,716,857 | 67,422,050 | 12,980,076 | 42,758,019 | 55,738,095 | | 44,446,770 | |
| Net change in fund balance | (1,175,167) | (6,602,442) | (31,358,928) | | | (20,092,692) | | (10,962,296) | |
| Fund balance -Beginning | 33,129,275 | 6,747,343 | 31,705,311 | | | 31,954,108 | | 11,861,416 | |
| Fund balance -Ending | 31,954,108 | 144,901 | 346,383 | | | 11,861,416 | | 899,120 | |

**ROAD & DRAINAGE
FLOOD CONTROL
ACCOUNT NUMBER: 112-410740**

| Description | 2019 | 2020 | | | | | 2021 | | |
|---|-------------------|-----------------|---------------------|---------------------------------------|-----------------------------|-------------------------------------|---|-----------------|---------------------------------------|
| | Prior Year Actual | Original Budget | Last Adopted Budget | Actual Year-to-Date (as of June 30th) | Estimate Remaining for Year | Projected Actual Result at Year End | % Change Last Adopted vs Projected Actual | Proposed Budget | % Change Projected Actual vs Proposed |
| EXPENDITURES: | | | | | | | | | |
| OPERATING SERVICES: | | | | | | | | | |
| Flood Control-Equipment Rentals | 41,700 | - | - | - | 13,188 | 13,188 | 100.00% | - | -100.00% |
| Flood Control-Maint of Property & Equip | 17,946 | - | - | - | 1,100 | 1,100 | 100.00% | - | -100.00% |
| Flood Control-Professional Services | 40,186 | - | - | - | - | - | 0.00% | - | 0.00% |
| Flood Control-Employee Liability | 2 | 5 | 5 | 1 | - | 1 | -80.00% | 2 | 100.00% |
| Flood Control-General Liability | 9 | 10 | 10 | 10 | - | 10 | 0.00% | 11 | 10.00% |
| TOTAL OPERATING SERVICES | 99,843 | 15 | 15 | 11 | 14,288 | 14,299 | | 13 | |
| MATERIALS & SUPPLIES: | | | | | | | | | |
| Flood Control-Office Supplies | 156 | - | - | - | - | - | 0.00% | - | 0.00% |
| Flood Control-Food & Clothing | 30,035 | - | - | - | - | - | 0.00% | - | 0.00% |
| Flood Control-Maint of Bldgs & Grounds | 450 | - | - | - | - | - | 0.00% | - | 0.00% |
| Flood Control-Vehicle Supplies | 339 | - | - | - | - | - | 0.00% | - | 0.00% |
| Flood Control-Vehicle & Equip Parts | - | 100 | 100 | - | - | - | -100.00% | - | 0.00% |
| Flood Control-Tools & Equipment | - | 1,500 | 1,500 | - | - | - | -100.00% | - | 0.00% |
| TOTAL MATERIALS & SUPPLIES | 30,980 | 1,600 | 1,600 | - | - | - | | - | |
| TOTAL EXPENDITURES | 130,823 | 1,615 | 1,615 | 11 | 14,288 | 14,299 | | 13 | |

ROAD & DRAINAGE
PAVED STREETS
ACCOUNT NUMBER: 112-420210

| Description | 2019 | 2020 | | | | | 2021 | | |
|---------------------------------------|-------------------|------------------|---------------------|---------------------------------------|-----------------------------|-------------------------------------|---|------------------|---------------------------------------|
| | Prior Year Actual | Original Budget | Last Adopted Budget | Actual Year-to-Date (as of June 30th) | Estimate Remaining for Year | Projected Actual Result at Year End | % Change Last Adopted vs Projected Actual | Proposed Budget | % Change Projected Actual vs Proposed |
| EXPENDITURES: | | | | | | | | | |
| PERSONAL SERVICES: | | | | | | | | | |
| Paved Sts - Salaries | 3,385,885 | 3,760,000 | 3,760,000 | 1,284,629 | 1,865,371 | 3,150,000 | -16.22% | 3,760,000 | 19.37% |
| Paved Sts - FICA | 7,976 | 10,500 | 10,500 | 695 | 305 | 1,000 | -90.48% | 500 | -50.00% |
| Paved Sts - Retirement | 376,059 | 459,000 | 459,000 | 155,555 | 227,445 | 383,000 | -16.56% | 460,000 | 20.10% |
| Paved Sts - Life/Health Insurance | 659,399 | 780,000 | 780,000 | 325,693 | 344,307 | 670,000 | -14.10% | 852,000 | 27.16% |
| Paved Sts - Workers Compensation | 352,942 | 370,000 | 370,000 | 140,665 | 207,335 | 348,000 | -5.95% | 430,000 | 23.56% |
| Paved Sts - Unemployment | 339 | 400 | 400 | 128 | 222 | 350 | -12.50% | 375 | 7.14% |
| Paved Sts - Medicare | 47,545 | 55,000 | 55,000 | 18,288 | 26,212 | 44,500 | -19.09% | 55,000 | 23.60% |
| Paved Sts - Disability | 8,807 | 10,200 | 10,200 | 4,205 | 4,395 | 8,600 | -15.69% | 12,000 | 39.53% |
| Paved Sts - Post-Emp. Health Care | 180,972 | 206,000 | 206,000 | 101,327 | 113,873 | 215,200 | 4.47% | 248,000 | 15.24% |
| Paved Sts - Deferred Compensation | 50,196 | 53,000 | 53,000 | 22,163 | 25,837 | 48,000 | -9.43% | 49,000 | 2.08% |
| Paved Sts - Dental Insurance | 6,416 | 7,700 | 7,700 | 2,812 | 3,088 | 5,900 | -23.38% | 6,600 | 11.86% |
| Paved Sts - OPEB Contribution | 115,769 | 128,000 | 128,000 | 44,657 | 65,343 | 110,000 | -14.06% | 132,000 | 20.00% |
| Paved Sts - Miscellaneous | 15,370 | 15,500 | 15,500 | 3,185 | 12,315 | 15,500 | 0.00% | 15,500 | 0.00% |
| TOTAL PERSONAL SERVICES | 5,207,675 | 5,855,300 | 5,855,300 | 2,104,002 | 2,896,048 | 5,000,050 | | 6,020,975 | |
| OPERATING SERVICES: | | | | | | | | | |
| Paved Sts - Ads, Dues & Subscriptions | 1,820 | 2,324 | 2,324 | 275 | 1,795 | 2,070 | -10.93% | 2,095 | 1.21% |
| Paved Sts - Printing | 4,468 | 10,075 | 10,075 | 1,431 | 5,444 | 6,875 | -31.76% | 7,000 | 1.82% |
| Paved Sts - Utilities - Electric | 25,890 | 29,522 | 29,522 | 8,009 | 19,176 | 27,185 | -7.92% | 28,544 | 5.00% |
| Paved Sts - Utilities - Gas | 9,100 | 14,089 | 14,089 | 4,766 | 6,737 | 11,503 | -18.35% | 14,050 | 22.14% |
| Paved Sts - Utilities - Water | 2,812 | 3,677 | 3,677 | 830 | 2,505 | 3,335 | -9.30% | 3,501 | 4.98% |
| Paved Sts - Postage | 40 | 200 | 200 | 58 | 92 | 150 | -25.00% | 150 | 0.00% |
| Paved Sts - Telephone | 19,843 | 25,005 | 25,005 | 8,826 | 13,149 | 21,975 | -12.12% | 23,500 | 6.94% |
| Paved Sts - Rentals | 59,904 | 68,210 | 68,210 | 21,007 | 47,203 | 68,210 | 0.00% | 241,158 | 253.55% |
| Paved Sts - Maint of Property & Equip | 254,885 | 196,031 | 196,031 | 143,704 | 106,296 | 250,000 | 27.53% | 229,550 | -8.18% |
| Paved Sts - Contractual Services | 62,975 | 100,000 | 100,000 | 16,117 | 60,883 | 77,000 | -23.00% | 80,350 | 4.35% |
| Paved Sts - Professional Services | 65,992 | 50,000 | 50,000 | 1,154 | 48,846 | 50,000 | 0.00% | 50,000 | 0.00% |
| Paved Sts - Property Insurance | 18,303 | 20,135 | 20,135 | 14,216 | 2,923 | 17,139 | -14.88% | 18,853 | 10.00% |
| Paved Sts - Automobile Insurance | 71,793 | 78,980 | 78,980 | 78,467 | - | 78,467 | -0.65% | 86,314 | 10.00% |
| Paved Sts - Employee Liability | 6,809 | 7,490 | 7,490 | 6,539 | - | 6,539 | -12.70% | 7,193 | 10.00% |
| Paved Sts - General Liability | 39,015 | 42,920 | 42,920 | 45,727 | - | 45,727 | 6.54% | 50,299 | 10.00% |
| TOTAL OPERATING SERVICES | 643,649 | 648,658 | 648,658 | 351,126 | 315,049 | 666,175 | | 842,557 | |

CONTINUED

ROAD & DRAINAGE
PAVED STREETS
ACCOUNT NUMBER: 112-420210

| Description | 2019 | 2020 | | | | | 2021 | | |
|--|-------------------|------------------|---------------------|---------------------------------------|-----------------------------|-------------------------------------|---|------------------|---------------------------------------|
| | Prior Year Actual | Original Budget | Last Adopted Budget | Actual Year-to-Date (as of June 30th) | Estimate Remaining for Year | Projected Actual Result at Year End | % Change Last Adopted vs Projected Actual | Proposed Budget | % Change Projected Actual vs Proposed |
| EXPENDITURES: (CONT.) | | | | | | | | | |
| MATERIALS & SUPPLIES: | | | | | | | | | |
| Paved Sts - Office & Comm. Equipment | 16,673 | 37,920 | 37,920 | 5,231 | 23,519 | 28,750 | -24.18% | 30,000 | 4.35% |
| Paved Sts - Office Supplies | 16,276 | 24,000 | 24,000 | 2,579 | 17,421 | 20,000 | -16.67% | 20,000 | 0.00% |
| Paved Sts - Medical | 1,578 | 3,100 | 3,100 | 1,161 | 1,839 | 3,000 | -3.23% | 3,000 | 0.00% |
| Paved Sts - Food & Clothing | 13,443 | 28,975 | 28,975 | 5,758 | 20,067 | 25,825 | -10.87% | 25,825 | 0.00% |
| Paved Sts - Maint of Buildings & Grounds | 22,369 | 32,025 | 32,025 | 9,970 | 21,780 | 31,750 | -0.86% | 32,000 | 0.79% |
| Paved Sts - Vehicle Supplies | 270,169 | 278,509 | 278,509 | 77,857 | 196,365 | 274,222 | -1.54% | 274,222 | 0.00% |
| Paved Sts - Miscellaneous | 159,084 | 177,315 | 177,315 | 49,183 | 117,855 | 167,038 | -5.80% | 167,038 | 0.00% |
| Paved Sts - Shells/Sand/Dirt/Gravel | 215,215 | 180,000 | 180,000 | 51,993 | 148,007 | 200,000 | 11.11% | 200,000 | 0.00% |
| Paved Sts - Culverts & Fittings | 11,160 | 5,000 | 5,000 | - | 6,000 | 6,000 | 20.00% | 6,000 | 0.00% |
| Paved Sts - Equipment & Vehicle Parts | 301,298 | 377,355 | 377,355 | 100,972 | 231,352 | 332,324 | -11.93% | 332,324 | 0.00% |
| Paved Sts - Asphalt/Concrete | 122,737 | 126,750 | 126,750 | 29,245 | 67,505 | 96,750 | -23.67% | 96,750 | 0.00% |
| Paved Sts - Miscellaneous Materials | 4,095 | 6,000 | 6,000 | 2,419 | 3,081 | 5,500 | -8.33% | 5,500 | 0.00% |
| Paved Sts - Tools & Equipment | 42,662 | 55,000 | 55,000 | 23,057 | 31,943 | 55,000 | 0.00% | 55,000 | 0.00% |
| TOTAL MATERIALS & SUPPLIES | 1,196,759 | 1,331,949 | 1,331,949 | 359,425 | 886,734 | 1,246,159 | | 1,247,659 | |
| OTHER CHARGES: | | | | | | | | | |
| Paved Sts - Training & Travel | 6,537 | 8,000 | 8,000 | - | 7,000 | 7,000 | -12.50% | 7,000 | 0.00% |
| Paved Sts - Judgements & Damages | - | 750 | 750 | - | 550 | 550 | -26.67% | 550 | 0.00% |
| Paved Sts - Official Fees | 2,428 | 6,500 | 6,500 | 353 | 5,147 | 5,500 | -15.38% | 5,500 | 0.00% |
| TOTAL OTHER CHARGES | 8,965 | 15,250 | 15,250 | 353 | 12,697 | 13,050 | | 13,050 | |
| CAPITAL OUTLAY: | | | | | | | | | |
| Paved Sts - Imp other than Buildings | 1,948,595 | 2,520,000 | 6,097,222 | 178,674 | 4,623,548 | 4,802,222 | -21.24% | 8,010,000 | 66.80% |
| Paved Sts - Acquisition of Vehicles | - | 95,000 | 95,000 | - | 27,886 | 27,886 | -70.65% | - | -100.00% |
| Paved Sts - Buildings/Grounds/Plant | - | - | - | - | 25,000 | 25,000 | 100.00% | - | -100.00% |
| Paved Sts - Heavy Movable Equipment | 360,173 | 562,772 | 562,772 | 274,302 | 445,763 | 720,065 | 27.95% | 230,000 | -68.06% |
| Paved Sts - Office Equipment | 12,412 | 37,500 | 37,500 | - | 30,500 | 30,500 | -18.67% | 37,500 | 22.95% |
| Paved Sts - Major Repairs | 34,248 | 130,000 | 130,000 | 5,219 | 84,781 | 90,000 | -30.77% | 100,000 | 11.11% |
| Paved Sts - Architectural/Engineering | 192,302 | 117,960 | 788,132 | 23,585 | 764,547 | 788,132 | 0.00% | 977,960 | 24.09% |
| Paved Sts - Other Fees | 40,371 | 36,000 | 248,121 | 17,090 | 231,031 | 248,121 | 0.00% | 77,500 | -68.77% |
| TOTAL CAPITAL OUTLAY | 2,588,101 | 3,499,232 | 7,958,747 | 498,870 | 6,233,056 | 6,731,926 | | 9,432,960 | |

CONTINUED

ROAD & DRAINAGE
PAVED STREETS
ACCOUNT NUMBER: 112-420210

| Description | 2019 | 2020 | | | | | 2021 | | |
|--|-------------------|-------------------|---------------------|---------------------------------------|-----------------------------|-------------------------------------|---|-------------------|---------------------------------------|
| | Prior Year Actual | Original Budget | Last Adopted Budget | Actual Year-to-Date (as of June 30th) | Estimate Remaining for Year | Projected Actual Result at Year End | % Change Last Adopted vs Projected Actual | Proposed Budget | % Change Projected Actual vs Proposed |
| EXPENDITURES: (CONT.) | | | | | | | | | |
| INTERGOVERNMENTAL: | | | | | | | | | |
| Paved Sts - Ad Val Tax Ded - Sheriff | 279,388 | 323,000 | 323,000 | 306,724 | - | 306,724 | -5.04% | 330,500 | 7.75% |
| Paved Sts - Cost of Ad Valore Tax Coll | - | 5,000 | 5,000 | - | 5,000 | 5,000 | 0.00% | 5,000 | 0.00% |
| Paved Sts - Cost of Sales Tax Collection | 99,104 | 103,338 | 103,338 | - | 104,315 | 104,315 | 0.95% | 105,561 | 1.19% |
| TOTAL INTERGOVERNMENTAL | 378,492 | 431,338 | 431,338 | 306,724 | 109,315 | 416,039 | | 441,061 | |
| TRANSFERS: | | | | | | | | | |
| Transfer to General Fund - Indirect Cost | 1,000,000 | 1,000,000 | 1,000,000 | | 1,000,000 | 1,000,000 | 0.00% | 1,000,000 | 0.00% |
| Transfer to Flood Protection Fund | 2,106,975 | - | - | | - | - | 0.00% | - | 0.00% |
| TOTAL TRANSFERS | 3,106,975 | 1,000,000 | 1,000,000 | - | 1,000,000 | 1,000,000 | | 1,000,000 | |
| TOTAL EXPENDITURES | 13,130,616 | 12,781,727 | 17,241,242 | 3,620,500 | 11,452,899 | 15,073,399 | | 18,998,262 | |

ROAD & DRAINAGE

PAVED STREETS

FUND NUMBER: 112

**NARRATIVE EXPLANATION OF CAPITAL OUTLAY
FOR REQUESTED YEAR 2021**

| CAPITAL OUTLAY: | AMOUNT | DETAILED DESCRIPTION | Sub-total |
|-----------------------------------|--------------------|--|------------------|
| Improvements other than Buildings | \$ 8,010,000 | 2021 Road Maintenance | \$ 750,000 |
| | | Concrete Road Maintenance | 200,000 |
| | | Lakewood Resurface (\$500,000 GF Transfer) | 6,000,000 |
| | | Pave New Street - Rue Lacon (Road to New Dog Park) | 435,000 |
| | | Rehabilitate Spillway Road | 125,000 |
| | | Westbank Road Maintenance | 300,000 |
| | | Eastbank Road Maintenance | 200,000 |
| Heavy Moveable Equipment | \$ 230,000 | Dump Truck - Replaces 2011 Unit #226 that needs new engine | \$ 200,000 |
| | | Fork Lift | 30,000 |
| Office Equipment | \$ 37,500 | Software Upgrade/Replacement | \$ 12,500 |
| | | Office Equipment | 25,000 |
| Major Repairs | \$ 100,000 | Equipment Repairs | \$ 50,000 |
| | | Roadway Repairs | 50,000 |
| Architectural/Engineering Fees | \$ 977,960 | 2021 Road Maintenance (Engineering & \$45,000 Inspection) | \$ 117,960 |
| | | Lakewood Resurface | \$ 860,000 |
| Other Fees | \$ 77,500 | 2021 Road Maintenance (3% of Construction) | \$ 37,500 |
| | | Lakewood Resurface | 40,000 |
| Grand Total Requested: | \$9,432,960 | | |

**ROAD & DRAINAGE
SIDEWALKS & CROSSWALKS
ACCOUNT NUMBER: 112-420230**

| Description | 2019 | 2020 | | | | | 2021 | | |
|---------------------------------------|-------------------|-----------------|---------------------|---------------------------------------|-----------------------------|-------------------------------------|---|-----------------|---------------------------------------|
| | Prior Year Actual | Original Budget | Last Adopted Budget | Actual Year-to-Date (as of June 30th) | Estimate Remaining for Year | Projected Actual Result at Year End | % Change Last Adopted vs Projected Actual | Proposed Budget | % Change Projected Actual vs Proposed |
| EXPENDITURES: | | | | | | | | | |
| CAPITAL OUTLAY: | | | | | | | | | |
| Sidewalks - Imp other than Buildings | 26,489 | - | 4,177,278 | 78,931 | 4,098,347 | 4,177,278 | 0.00% | - | -100.00% |
| Sidewalks - Architectural/Engineering | 17,996 | - | 639,535 | 32,947 | 636,588 | 669,535 | 4.69% | - | -100.00% |
| Sidewalks - Other Fees | 10,605 | - | 102,050 | 820 | 101,230 | 102,050 | 0.00% | - | -100.00% |
| TOTAL CAPITAL OUTLAY | 55,090 | - | 4,918,863 | 112,698 | 4,836,165 | 4,948,863 | | - | |
| TOTAL EXPENDITURES | 55,090 | - | 4,918,863 | 112,698 | 4,836,165 | 4,948,863 | | - | |

ROAD & DRAINAGE
DRAINAGE
ACCOUNT NUMBER: 112-420260

| Description | 2019 | 2020 | | | | | 2021 | | |
|--|-------------------|-------------------|---------------------|---------------------------------------|-----------------------------|-------------------------------------|---|-------------------|---------------------------------------|
| | Prior Year Actual | Original Budget | Last Adopted Budget | Actual Year-to-Date (as of June 30th) | Estimate Remaining for Year | Projected Actual Result at Year End | % Change Last Adopted vs Projected Actual | Proposed Budget | % Change Projected Actual vs Proposed |
| EXPENDITURES: | | | | | | | | | |
| PERSONAL SERVICES: | | | | | | | | | |
| Drainage - Salaries | 5,914,933 | 6,840,000 | 6,840,000 | 2,393,379 | 3,106,621 | 5,500,000 | -19.59% | 6,825,000 | 24.09% |
| Drainage - FICA | 10,432 | 10,000 | 10,000 | 582 | 18 | 600 | -94.00% | 8,000 | 1233.33% |
| Drainage - Retirement | 650,074 | 850,000 | 850,000 | 282,898 | 377,102 | 660,000 | -22.35% | 821,000 | 24.39% |
| Drainage - Life/Health Insurance | 1,004,532 | 1,515,000 | 1,515,000 | 540,064 | 579,936 | 1,120,000 | -26.07% | 1,670,000 | 49.11% |
| Drainage - Workers Compensation | 272,977 | 325,000 | 325,000 | 117,296 | 154,704 | 272,000 | -16.31% | 405,000 | 48.90% |
| Drainage - Unemployment | 592 | 700 | 700 | 239 | 361 | 600 | -14.29% | 700 | 16.67% |
| Drainage - Medicare | 82,968 | 100,000 | 100,000 | 34,554 | 44,946 | 79,500 | -20.50% | 100,000 | 25.79% |
| Drainage - Disability | 15,917 | 19,500 | 19,500 | 7,939 | 8,061 | 16,000 | -17.95% | 23,000 | 43.75% |
| Drainage - Post-Emp. Health Care | 219,117 | 261,000 | 261,000 | 127,743 | 140,757 | 268,500 | 2.87% | 309,000 | 15.08% |
| Drainage - Deferred Compensation | 142,773 | 140,000 | 140,000 | 64,506 | 77,494 | 142,000 | 1.43% | 140,000 | -1.41% |
| Drainage - Dental Insurance | 9,894 | 13,500 | 13,500 | 4,945 | 5,055 | 10,000 | -25.93% | 13,000 | 30.00% |
| Drainage - OPEB Contribution | 204,418 | 238,000 | 238,000 | 83,758 | 110,242 | 194,000 | -18.49% | 240,000 | 23.71% |
| Drainage - Miscellaneous | 15,704 | 26,448 | 26,448 | 3,795 | 16,205 | 20,000 | -24.38% | 20,000 | 0.00% |
| TOTAL PERSONAL SERVICES | 8,544,331 | 10,339,148 | 10,339,148 | 3,661,698 | 4,621,502 | 8,283,200 | | 10,574,700 | |
| OPERATING SERVICES: | | | | | | | | | |
| Drainage - Ads, Dues & Subscriptions | 4,132 | 12,091 | 12,091 | 1,407 | 13,803 | 15,210 | 25.80% | 15,210 | 0.00% |
| Drainage - Printing | 2,179 | 5,550 | 5,550 | 1,853 | 3,147 | 5,000 | -9.91% | 5,000 | 0.00% |
| Drainage - Utilities - Electric | 279,480 | 286,971 | 286,971 | 90,594 | 209,429 | 300,023 | 4.55% | 300,234 | 0.07% |
| Drainage - Utilities - Gas | 43,792 | 36,771 | 36,771 | 9,037 | 34,755 | 43,792 | 19.09% | 44,668 | 2.00% |
| Drainage - Utilities - Water | 48,427 | 49,350 | 49,350 | 11,390 | 30,946 | 42,336 | -14.21% | 44,453 | 5.00% |
| Drainage - Postage | 211 | 523 | 523 | 14 | 461 | 475 | -9.18% | 500 | 5.26% |
| Drainage - Telephone | 43,887 | 54,029 | 54,029 | 19,793 | 30,483 | 50,276 | -6.95% | 52,035 | 3.50% |
| Drainage - Rentals | 181,696 | 140,000 | 140,000 | 57,735 | 115,715 | 173,450 | 23.89% | 353,948 | 104.06% |
| Drainage - Maint of Property & Equipment | 588,323 | 592,500 | 592,500 | 205,039 | 354,961 | 560,000 | -5.49% | 585,000 | 4.46% |
| Drainage - Contractual Services | 430,792 | 365,900 | 365,900 | 107,979 | 273,256 | 381,235 | 4.19% | 390,617 | 2.46% |
| Drainage - Professional Services | 517,437 | 708,750 | 708,750 | 236,532 | 413,618 | 650,150 | -8.27% | 700,000 | 7.67% |
| Drainage - Property Insurance | 54,128 | 59,545 | 59,545 | 64,905 | - | 64,905 | 9.00% | 71,396 | 10.00% |
| Drainage - Automobile Insurance | 68,417 | 75,260 | 75,260 | 75,741 | - | 75,741 | 0.64% | 83,315 | 10.00% |
| Drainage - Employee Liability | 12,964 | 14,260 | 14,260 | 12,598 | - | 12,598 | -11.65% | 13,857 | 9.99% |
| Drainage - General Liability | 74,105 | 176,755 | 176,755 | 88,103 | - | 88,103 | -50.16% | 96,913 | 10.00% |
| TOTAL OPERATING SERVICES | 2,349,970 | 2,578,255 | 2,578,255 | 982,720 | 1,480,574 | 2,463,294 | | 2,757,146 | |

CONTINUED

ROAD & DRAINAGE
DRAINAGE
ACCOUNT NUMBER: 112-420260

| Description | 2019 | 2020 | | | | | 2021 | | |
|---|-------------------|-------------------|---------------------|---------------------------------------|-----------------------------|-------------------------------------|---|------------------|---------------------------------------|
| | Prior Year Actual | Original Budget | Last Adopted Budget | Actual Year-to-Date (as of June 30th) | Estimate Remaining for Year | Projected Actual Result at Year End | % Change Last Adopted vs Projected Actual | Proposed Budget | % Change Projected Actual vs Proposed |
| EXPENDITURES: (CONT.) | | | | | | | | | |
| MATERIALS & SUPPLIES: | | | | | | | | | |
| Drainage - Office & Communications Equip. | 19,946 | 80,000 | 80,000 | 9,409 | 50,591 | 60,000 | -25.00% | 65,000 | 8.33% |
| Drainage - Office Supplies | 14,288 | 18,800 | 18,800 | 5,003 | 10,497 | 15,500 | -17.55% | 15,500 | 0.00% |
| Drainage - Medical Supplies | 1,841 | 4,000 | 4,000 | 2,060 | 1,740 | 3,800 | -5.00% | 4,000 | 5.26% |
| Drainage - Food & Clothing | 20,115 | 27,400 | 27,400 | 9,211 | 16,189 | 25,400 | -7.30% | 25,400 | 0.00% |
| Drainage - Maint of Buildings & Grounds | 80,917 | 100,000 | 100,000 | 37,060 | 52,940 | 90,000 | -10.00% | 90,000 | 0.00% |
| Drainage - Vehicle Supplies | 686,049 | 735,000 | 735,000 | 187,201 | 497,799 | 685,000 | -6.80% | 695,000 | 1.46% |
| Drainage - Electrical Components | 246,405 | 200,000 | 200,000 | 88,784 | 136,216 | 225,000 | 12.50% | 230,000 | 2.22% |
| Drainage - Miscellaneous | 287,829 | 338,000 | 338,000 | 25,232 | 274,768 | 300,000 | -11.24% | 300,000 | 0.00% |
| Drainage - Shells/Sand/Dirt/Gravel | 108,423 | 156,000 | 156,000 | 21,621 | 110,879 | 132,500 | -15.06% | 145,000 | 9.43% |
| Drainage - Culverts & Fittings | 339,495 | 240,000 | 240,000 | 85,983 | 154,017 | 240,000 | 0.00% | 240,000 | 0.00% |
| Drainage - Equipment & Vehicle Parts | 185,602 | 190,999 | 190,999 | 58,323 | 128,991 | 187,314 | -1.93% | 191,060 | 2.00% |
| Drainage - Asphalt, Concrete | 33,678 | 89,250 | 89,250 | 9,123 | 55,877 | 65,000 | -27.17% | 68,250 | 5.00% |
| Drainage - Miscellaneous Materials | 21,209 | 33,150 | 33,150 | 8,573 | 16,427 | 25,000 | -24.59% | 30,000 | 20.00% |
| Drainage - Tools & Equipment | 76,534 | 70,500 | 70,500 | 18,971 | 51,529 | 70,500 | 0.00% | 70,500 | 0.00% |
| TOTAL MATERIALS & SUPPLIES | 2,122,331 | 2,283,099 | 2,283,099 | 566,554 | 1,558,460 | 2,125,014 | | 2,169,710 | |
| OTHER CHARGES: | | | | | | | | | |
| Drainage - Training & Travel | 27,281 | 40,425 | 40,425 | 7,272 | 22,728 | 30,000 | -25.79% | 35,000 | 16.67% |
| Drainage- Judgement & Damages | - | 5,000 | 5,000 | - | 5,000 | 5,000 | 0.00% | 5,000 | 0.00% |
| Drainage - Official Fees | 7,016 | 6,500 | 6,500 | 809 | 5,691 | 6,500 | 0.00% | 6,500 | 0.00% |
| TOTAL OTHER CHARGES | 34,297 | 51,925 | 51,925 | 8,081 | 33,419 | 41,500 | | 46,500 | |
| CAPITAL OUTLAY: | | | | | | | | | |
| Drainage - Acquisition of Land | - | 350,000 | 350,000 | - | 350,000 | 350,000 | 0.00% | 475,000 | 35.71% |
| Drainage - Acquisition of Buildings | - | - | - | - | - | - | 0.00% | 1,150,000 | 100.00% |
| Drainage - Improvements other than Bldgs | 449,185 | 7,380,000 | 20,697,745 | 3,037,414 | 12,002,384 | 15,039,798 | -27.34% | 4,026,004 | -73.23% |
| Drainage - Acquisition of Vehicles | 87,270 | 60,000 | 60,000 | - | 60,524 | 60,524 | 0.87% | - | -100.00% |
| Drainage - Buildings/Grounds/Plant | 248,734 | - | - | 8,511 | - | 8,511 | 100.00% | 60,000 | 604.97% |
| Drainage - Heavy Movable Equipment | 537,672 | 85,000 | 85,000 | 64,135 | 8,677 | 72,812 | -14.34% | 1,180,000 | 1520.61% |
| Drainage - Office Equipment | 23,842 | 50,000 | 50,000 | 6,399 | 43,601 | 50,000 | 0.00% | 65,000 | 30.00% |
| Drainage - Major Repairs | 1,307,523 | 960,000 | 960,000 | 302,992 | 552,008 | 855,000 | -10.94% | 1,250,000 | 46.20% |
| Drainage - Architectural/Engineering Fees | 859,147 | 957,750 | 5,807,441 | 463,490 | 4,367,541 | 4,831,031 | -16.81% | 993,874 | -79.43% |
| Drainage - Other Fees | 64,871 | 210,000 | 1,369,379 | 86,502 | 880,033 | 966,535 | -29.42% | 145,000 | -85.00% |
| TOTAL CAPITAL OUTLAY | 3,578,244 | 10,052,750 | 29,379,565 | 3,969,443 | 18,264,768 | 22,234,211 | | 9,344,878 | |

CONTINUED

ROAD & DRAINAGE
DRAINAGE
ACCOUNT NUMBER: 112-420260

| Description | 2019 | 2020 | | | | | 2021 | | |
|-----------------------------------|-------------------|-------------------|---------------------|---------------------------------------|-----------------------------|-------------------------------------|---|-------------------|---------------------------------------|
| | Prior Year Actual | Original Budget | Last Adopted Budget | Actual Year-to-Date (as of June 30th) | Estimate Remaining for Year | Projected Actual Result at Year End | % Change Last Adopted vs Projected Actual | Proposed Budget | % Change Projected Actual vs Proposed |
| EXPENDITURES: (CONT.) | | | | | | | | | |
| INTERGOVERNMENTAL: | | | | | | | | | |
| Drainage - Cost of Tax Collection | 99,104 | 103,338 | 103,338 | - | 104,315 | 104,315 | 0.95% | 105,561 | 1.19% |
| Drainage - Grants | 212,017 | 525,000 | 525,000 | 58,371 | 391,629 | 450,000 | -14.29% | 450,000 | 0.00% |
| TOTAL INTERGOVERNMENTAL | 311,121 | 628,338 | 628,338 | 58,371 | 495,944 | 554,315 | | 555,561 | |
| TOTAL EXPENDITURES | 16,940,294 | 25,933,515 | 45,260,330 | 9,246,867 | 26,454,667 | 35,701,534 | | 25,448,495 | |

ROAD & DRAINAGE

DRAINAGE

FUND NUMBER: 112

**NARRATIVE EXPLANATION OF CAPITAL OUTLAY
FOR REQUESTED YEAR 2021**

| CAPITAL OUTLAY: | AMOUNT | DETAILED DESCRIPTION | Sub-total |
|-----------------------------------|---------------|---|------------------|
| Acquisition of Land | \$ 475,000 | Eastbank Land Acquisition (GF Transfer) | \$ 200,000 |
| | | Westbank Land Acquisition | 275,000 |
| Acquisition of Building | \$ 1,150,000 | Westbank Yard Building (\$385,000 GF Transfer) | \$ 1,150,000 |
| Improvements other than Building | \$ 4,026,004 | Ormond Oakes Concrete Channel Lining | \$ 926,004 |
| | | Engineer's Canal Stabilization | 500,000 |
| | | Ama Drainage Improvements (GF Transfer) | 1,000,000 |
| | | Fifth Street Drainage Improvements (GF Transfer) | 350,000 |
| | | Hahnville Drainage Improvements | 400,000 |
| | | Old Luling/Boutte Drainage Improvements | 350,000 |
| | | Norco Drainage Improvements | 200,000 |
| | | Willowdale/Davis Plantation Drainage Improvements | 100,000 |
| | | Des Allemands Bulkhead | 200,000 |
| Buildings, Grounds, General Plant | \$ 60,000 | (6) Weather Stations for Drainage Pump Stations | \$ 60,000 |
| Heavy Moveable Equipment | \$ 1,180,000 | Culvert Truck | \$ 600,000 |
| | | Bobcat Loader - replaces a 2010 Unit #978 | \$ 85,000 |
| | | Bobcat Loader - New | \$ 85,000 |
| | | Kubota RTV - New for Sunset Drainage | \$ 25,000 |
| | | Marsh Buggy with Pontoons - to replace current one | \$ 335,000 |
| | | Tree Chipper - Sunset Drainage | \$ 50,000 |
| Office Equipment | \$ 65,000 | Surveillance/Security System | \$ 50,000 |
| | | Office Equipment | \$ 15,000 |
| Major Repairs | \$ 1,250,000 | Engine Repairs | \$ 185,000 |
| | | 24-30" Pump Overhaul | 65,000 |
| | | 36-54" Pump Overhaul | 90,000 |
| | | Gearbox Repairs/Replacement | 200,000 |
| | | Equipment Repairs | 160,000 |
| | | Other Miscellaneous Repairs | 250,000 |
| | | Gearbox Replacement at Sunset Drainage Pump Station | 300,000 |

Continued

ROAD & DRAINAGE

DRAINAGE

FUND NUMBER: 112

NARRATIVE EXPLANATION OF CAPITAL OUTLAY
FOR REQUESTED YEAR 2021

| CAPITAL OUTLAY: | AMOUNT | DETAILED DESCRIPTION | Sub-total |
|-----------------------------------|---------------------|---|--|
| CAPITAL (Continued) | | | |
| Arch/Engineering Fees Building | \$ 993,874 | Public Works Office Storm Imp West Bank Master Drainage Plan - Drainage Study East Bank Master Drainage Plan - Drainage Study Schexnaydre Pump Station Destrehan Pump Station No. 2 Upgrade (Conveyance Improvements) Jack & Bore under C&N Railroad | \$ 25,000 300,000 300,000 53,891 62,983 252,000 |
| Other Fees | \$ 145,000 | New Building at PW West Bank Yard Schexnaydre Pump Station Destrehan Pump Station No. 2 Conveyance Improvements | \$ 50,000 75,000 20,000 |
| Grand Total Requested: | \$ 9,344,878 | | |

RECREATION

FUND NUMBER: 113

| Description | 2019 | 2020 | | | | 2021 | | | |
|-------------------------------------|-------------------|-------------------|---------------------|---------------------------------------|-----------------------------|-------------------------------------|---|------------------|---------------------------------------|
| | Prior Year Actual | Original Budget | Last Adopted Budget | Actual Year-to-Date (as of June 30th) | Estimate Remaining for Year | Projected Actual Result at Year End | % Change Last Adopted vs Projected Actual | Proposed Budget | % Change Projected Actual vs Proposed |
| REVENUES: | | | | | | | | | |
| Ad Valorem Taxes | 4,226,964 | 4,442,000 | 4,442,000 | 4,619,879 | 6,380 | 4,626,259 | 4.15% | 4,451,000 | -3.79% |
| CARES Act of 2020 | - | - | - | - | 3,466 | 3,466 | 0.00% | - | -100.00% |
| National Park Service Federal Grant | - | - | - | - | 250,000 | 250,000 | 100.00% | - | -100.00% |
| Local Corporate Grant | 2,521 | 450,000 | 450,000 | - | 450,000 | 450,000 | 0.00% | - | -100.00% |
| Miscellaneous Revenues | 55 | 100 | 100 | 67 | 104 | 171 | 71.00% | 100 | -41.52% |
| Rental of Parks & Buildings | 40,710 | 30,000 | 30,000 | 1,175 | 5,951 | 7,126 | -76.25% | 25,000 | 250.83% |
| Admission Fees | 21,183 | 15,000 | 15,000 | - | - | - | -100.00% | 15,000 | 100.00% |
| Reg Fees - Adult | 5,850 | 5,500 | 5,500 | - | 1,200 | 1,200 | -78.18% | 5,500 | 358.33% |
| Reg Fees - Miscellaneous | 53,705 | 50,000 | 50,000 | 59,315 | 3,630 | 62,945 | 25.89% | 60,000 | -4.68% |
| Reg Fees - Summer Camp | 137,612 | 135,000 | 135,000 | (14) | 14 | - | -100.00% | 130,000 | 100.00% |
| Reg Fees - Youth Tournaments | 1,800 | 1,500 | 1,500 | - | - | - | -100.00% | 1,500 | 100.00% |
| Youth/Senior Special Fees | 29,037 | 25,000 | 25,000 | 7,385 | 6,935 | 14,320 | -42.72% | 20,000 | 39.66% |
| Concessions | 1,785 | - | - | - | - | - | 0.00% | - | 0.00% |
| Interest Earnings | 82,625 | 36,500 | 36,500 | 31,665 | 6,935 | 38,600 | 5.75% | 12,650 | -67.23% |
| Gifts/Donations | 200 | - | - | - | - | - | 0.00% | - | 0.00% |
| Proceeds from Sale of Assets | 15,720 | - | - | - | - | - | 0.00% | 32,661 | 0.00% |
| Transfer from General Fund | 60,499 | 6,051,466 | 6,051,466 | - | 546,428 | 546,428 | -90.97% | 1,147,020 | 109.91% |
| TOTAL REVENUES | 4,680,266 | 11,242,066 | 11,242,066 | 4,719,472 | 1,281,043 | 6,000,515 | | 5,900,431 | |
| EXPENDITURES: | | | | | | | | | |
| PERSONAL SERVICES | 2,374,981 | 2,815,455 | 2,815,455 | 970,300 | 1,137,860 | 2,108,160 | -25.12% | 2,622,800 | 24.41% |
| OPERATING SERVICES | 735,686 | 764,945 | 764,945 | 352,503 | 363,013 | 715,516 | -6.46% | 1,013,314 | 41.62% |
| MATERIALS & SUPPLIES | 441,392 | 441,600 | 441,600 | 152,617 | 231,398 | 384,015 | -13.04% | 457,600 | 19.16% |
| OTHER CHARGES | 73,365 | 35,000 | 35,000 | 283 | 3,822 | 4,105 | -88.27% | 35,000 | 752.62% |
| CAPITAL OUTLAY | 367,191 | 8,403,000 | 8,403,000 | 133,776 | 1,036,237 | 1,170,013 | -86.08% | 3,109,220 | 165.74% |
| INTERGOVERNMENTAL | 140,168 | 163,000 | 163,000 | 153,882 | 1,000 | 154,882 | -4.98% | 163,500 | 5.56% |
| TRANSFERS | 100,000 | - | - | - | - | - | 100.00% | - | 0.00% |
| TOTAL EXPENDITURES | 4,232,783 | 12,623,000 | 12,623,000 | 1,763,361 | 2,773,330 | 4,536,691 | | 7,401,434 | |
| Net change in fund balance | 447,483 | (1,380,934) | (1,380,934) | | | 1,463,824 | | (1,501,003) | |
| Fund balance -Beginning | 1,425,100 | 1,512,818 | 1,512,818 | | | 1,872,583 | | 3,336,407 | |
| Fund balance -Ending | 1,872,583 | 131,884 | 131,884 | | | 3,336,407 | | 1,835,404 | |

RECREATION
ACCOUNT NUMBER: 113-450100

| Description | 2019 | 2020 | | | | | 2021 | | |
|--|-------------------|------------------|---------------------|---------------------------------------|-----------------------------|-------------------------------------|---|------------------|---------------------------------------|
| | Prior Year Actual | Original Budget | Last Adopted Budget | Actual Year-to-Date (as of June 30th) | Estimate Remaining for Year | Projected Actual Result at Year End | % Change Last Adopted vs Projected Actual | Proposed Budget | % Change Projected Actual vs Proposed |
| EXPENDITURES: | | | | | | | | | |
| PERSONAL SERVICES: | | | | | | | | | |
| Recreation - Salaries | 1,595,512 | 1,860,000 | 1,860,000 | 682,529 | 807,471 | 1,490,000 | -19.89% | 1,866,000 | 25.23% |
| Recreation - FICA | 10,872 | 15,000 | 15,000 | 5,117 | 4,883 | 10,000 | -33.33% | 15,000 | 50.00% |
| Recreation - Retirement | 163,629 | 202,000 | 202,000 | 73,069 | 93,931 | 167,000 | -17.33% | 200,000 | 19.76% |
| Recreation - Life/Health Insurance | 230,220 | 311,000 | 311,000 | 110,840 | 122,160 | 233,000 | -25.08% | 301,000 | 29.18% |
| Recreation - Workers Compensation | 44,766 | 54,000 | 54,000 | 20,493 | 25,507 | 46,000 | -14.81% | 55,500 | 20.65% |
| Recreation - Unemployment | 160 | 190 | 190 | 68 | 92 | 160 | -15.79% | 200 | 25.00% |
| Recreation - Medicare | 22,443 | 27,000 | 27,000 | 9,824 | 12,176 | 22,000 | -18.52% | 27,500 | 25.00% |
| Recreation - Disability | 4,525 | 5,100 | 5,100 | 2,184 | 2,216 | 4,400 | -13.73% | 5,500 | 25.00% |
| Recreation - Post-Emp. Health Care | 44,938 | 70,000 | 70,000 | 30,869 | 26,131 | 57,000 | -18.57% | 60,000 | 5.26% |
| Recreation - Deferred Compensation | 24,612 | 27,500 | 27,500 | 10,818 | 13,682 | 24,500 | -10.91% | 26,000 | 6.12% |
| Recreation - Dental Insurance | 2,950 | 3,100 | 3,100 | 1,449 | 1,551 | 3,000 | -3.23% | 3,600 | 20.00% |
| Recreation - OPEB Contribution | 50,798 | 56,800 | 56,800 | 21,637 | 27,463 | 49,100 | -13.56% | 58,500 | 19.14% |
| Recreation - Miscellaneous | 2,619 | 4,000 | 4,000 | 1,403 | 597 | 2,000 | -50.00% | 4,000 | 100.00% |
| TOTAL PERSONAL SERVICES | 2,198,044 | 2,635,690 | 2,635,690 | 970,300 | 1,137,860 | 2,108,160 | | 2,622,800 | |
| OPERATING SERVICES: | | | | | | | | | |
| Recreation - Ads, Dues & Subscriptions | 24,977 | 35,000 | 35,000 | 9,177 | 5,823 | 15,000 | -57.14% | 35,000 | 133.33% |
| Recreation - Printing | 1,062 | 5,000 | 5,000 | 9,327 | 3,673 | 13,000 | 160.00% | 10,000 | -23.08% |
| Recreation - Utilities - Electric | 70,867 | 85,000 | 85,000 | 15,177 | 29,823 | 45,000 | -47.06% | 75,000 | 66.67% |
| Recreation - Utilities - Gas | 58 | 75 | 75 | - | - | - | -100.00% | 75 | 100.00% |
| Recreation - Utilities - Water | 45,877 | 49,000 | 49,000 | 5,856 | 17,144 | 23,000 | -53.06% | 49,000 | 113.04% |
| Recreation - Postage | 534 | 450 | 450 | - | 250 | 250 | -44.44% | 450 | 80.00% |
| Recreation - Telephone | 15,719 | 17,000 | 17,000 | 6,158 | 9,842 | 16,000 | -5.88% | 17,000 | 6.25% |
| Recreation - Rentals | 106,199 | 105,000 | 105,000 | 51,217 | 48,783 | 100,000 | -4.76% | 158,889 | 58.89% |
| Recreation - Maint of Property & Equip | 198,789 | 170,000 | 170,000 | 90,000 | 110,000 | 200,000 | 17.65% | 175,000 | -12.50% |
| Recreation - Contractual Services | 78,631 | 110,000 | 110,000 | 34,956 | 55,044 | 90,000 | -18.18% | 110,000 | 22.22% |
| Recreation - Professional Services | 124,805 | 115,000 | 115,000 | 68,041 | 41,959 | 110,000 | -4.35% | 130,000 | 18.18% |
| Recreation - Merchant Services | 5,108 | 6,000 | 6,000 | 2,372 | 2,628 | 5,000 | -16.67% | 6,000 | 20.00% |
| Recreation - Property Insurance | 8,315 | 9,150 | 9,150 | 9,238 | 1,848 | 11,086 | 21.16% | 12,195 | 10.00% |
| Recreation - Automobile Insurance | 23,012 | 25,320 | 25,320 | 22,809 | - | 22,809 | -9.92% | 25,090 | 10.00% |
| Recreation - Employee Liability | 3,194 | 3,515 | 3,515 | 3,170 | - | 3,170 | -9.82% | 3,490 | 10.09% |
| Recreation - General Liability | 24,867 | 27,355 | 27,355 | 22,170 | - | 22,170 | -18.95% | 24,385 | 9.99% |
| TOTAL OPERATING SERVICES | 732,014 | 762,865 | 762,865 | 349,668 | 326,817 | 676,485 | | 831,574 | |

CONTINUED

RECREATION
ACCOUNT NUMBER: 113-450100

| Description | 2019 | 2020 | | | | | 2021 | | |
|---|-------------------|-------------------|---------------------|---------------------------------------|-----------------------------|-------------------------------------|---|------------------|---------------------------------------|
| | Prior Year Actual | Original Budget | Last Adopted Budget | Actual Year-to-Date (as of June 30th) | Estimate Remaining for Year | Projected Actual Result at Year End | % Change Last Adopted vs Projected Actual | Proposed Budget | % Change Projected Actual vs Proposed |
| EXPENDITURES: (CONT.) | | | | | | | | | |
| MATERIALS & SUPPLIES: | | | | | | | | | |
| Recreation - Office & Comm. Equipment | 8,081 | 6,000 | 6,000 | 1,635 | 3,365 | 5,000 | -16.67% | 6,000 | 20.00% |
| Recreation - Office Supplies | 5,729 | 6,000 | 6,000 | 357 | 4,643 | 5,000 | -16.67% | 6,000 | 20.00% |
| Recreation - Culture | 100,401 | 110,000 | 110,000 | 52,481 | 42,519 | 95,000 | -13.64% | 110,000 | 15.79% |
| Recreation - Medical | 360 | 400 | 400 | - | 300 | 300 | -25.00% | 400 | 33.33% |
| Recreation - Food & Clothing | 14,925 | 22,500 | 22,500 | 6,061 | 13,939 | 20,000 | -11.11% | 22,500 | 12.50% |
| Recreation - Maint of Buildings & Grounds | 78,992 | 90,000 | 90,000 | 33,509 | 56,491 | 90,000 | 0.00% | 90,000 | 0.00% |
| Recreation - Vehicle Supplies | 62,098 | 55,000 | 55,000 | 17,535 | 27,465 | 45,000 | -18.18% | 55,000 | 22.22% |
| Recreation - Miscellaneous | 31,799 | 25,000 | 25,000 | 14,552 | 15,448 | 30,000 | 20.00% | 30,000 | 0.00% |
| Recreation - Shells/Sand/Dirt/Gravel | 23,922 | 28,000 | 28,000 | 1,855 | 18,145 | 20,000 | -28.57% | 25,000 | 25.00% |
| Recreation - Equipment & Vehicle Parts | 32,171 | 20,000 | 20,000 | 12,548 | 19,452 | 32,000 | 60.00% | 32,000 | 0.00% |
| Recreation - Asphalt/Concrete | 31 | 1,500 | 1,500 | 34 | 966 | 1,000 | -33.33% | 1,500 | 50.00% |
| Recreation - Miscellaneous | 10,380 | 10,000 | 10,000 | 7,517 | 7,483 | 15,000 | 50.00% | 12,000 | -20.00% |
| Recreation - Tools & Equipment | 13,730 | 15,000 | 15,000 | 4,060 | 13,940 | 18,000 | 20.00% | 15,000 | -16.67% |
| TOTAL MATERIALS & SUPPLIES | 382,619 | 389,400 | 389,400 | 152,144 | 224,156 | 376,300 | | 405,400 | |
| OTHER CHARGES: | | | | | | | | | |
| Recreation - Training & Travel | 10,984 | 10,000 | 10,000 | 283 | 1,717 | 2,000 | -80.00% | 10,000 | 400.00% |
| Recreation - Participant Travel | 62,099 | 25,000 | 25,000 | - | 2,000 | 2,000 | -92.00% | 25,000 | 1150.00% |
| Recreation - Official Fees | 282 | - | - | - | 105 | 105 | 100.00% | - | -100.00% |
| TOTAL OTHER CHARGES | 73,365 | 35,000 | 35,000 | 283 | 3,822 | 4,105 | | 35,000 | |
| CAPITAL OUTLAY: | | | | | | | | | |
| Recreation - Imp other than Buildings | 104,364 | 7,830,000 | 7,830,000 | 40,706 | 920,722 | 961,428 | -87.72% | 2,727,020 | 183.64% |
| Recreation - Acquisition of Vehicles | - | 105,000 | 105,000 | - | 53,585 | 53,585 | -48.97% | - | -100.00% |
| Recreation - Buildings/Grounds | 59,482 | - | - | 16,090 | 7,010 | 23,100 | 100.00% | - | -100.00% |
| Recreation - Heavy Movable Equipment | 24,817 | 43,000 | 43,000 | 41,690 | 10 | 41,700 | -3.02% | 46,000 | 10.31% |
| Recreation - Major Repairs | 55,865 | 10,000 | 10,000 | 27,671 | 10,029 | 37,700 | 277.00% | 10,000 | -73.47% |
| Recreation - Architectural/Engineering | 95,912 | 405,000 | 405,000 | 7,619 | 41,881 | 49,500 | -87.78% | 316,200 | 538.79% |
| Recreation - Other Fees | 26,751 | 10,000 | 10,000 | - | 3,000 | 3,000 | -70.00% | 10,000 | 233.33% |
| TOTAL CAPITAL OUTLAY | 367,191 | 8,403,000 | 8,403,000 | 133,776 | 1,036,237 | 1,170,013 | | 3,109,220 | |
| INTERGOVERNMENTAL: | | | | | | | | | |
| Recreation - Ad Val Tax Ded - Sheriff | 140,168 | 162,000 | 162,000 | 153,882 | - | 153,882 | -5.01% | 162,500 | 5.60% |
| Recreation - Cost of Ad Valorem Tax Coll. | - | 1,000 | 1,000 | - | 1,000 | 1,000 | 0.00% | 1,000 | 0.00% |
| TOTAL INTERGOVERNMENTAL | 140,168 | 163,000 | 163,000 | 153,882 | 1,000 | 154,882 | | 163,500 | |
| TRANSFERS: | | | | | | | | | |
| Transfer to General Fund | 100,000 | - | - | - | - | - | 0.00% | - | 0.00% |
| TOTAL TRANSFERS | 100,000 | - | - | - | - | - | | - | |
| TOTAL EXPENDITURES | 3,993,401 | 12,388,955 | 12,388,955 | 1,760,053 | 2,729,892 | 4,489,945 | | 7,167,494 | |

RECREATION
FUND NUMBER: 113

NARRATIVE EXPLANATION OF CAPITAL OUTLAY
FOR REQUESTED YEAR 2021

| CAPITAL OUTLAY: | AMOUNT | DETAILED DESCRIPTION | Sub-total |
|----------------------------------|---------------------|---|------------------|
| Improvements Other than Building | \$ 2,727,020 | DA Boat Launch (GF Transfer) | \$ 25,000 |
| | | JB Green Park Improvements (GF Transfer) | 30,000 |
| | | IMTT Park Improvements | 400,000 |
| | | Monsanto Linear Park (Grant Donation from Monsanto) | 450,000 |
| | | Montz Park Improvements -Paving | 60,000 |
| | | New Sarpy Collins Park | 40,000 |
| | | Norco Park (GF Transfer) | 42,020 |
| | | Rathborne Park Parking Lot | 400,000 |
| | | Various Field Improvements and Playground Equipment | 30,000 |
| | | Veteran's Park | 600,000 |
| | | WB Bridge Park -New Trailhead (GF Transfer) | - |
| | | WB & EB Bike Path -Benchs along Path | 50,000 |
| | | WPA Park Improvements (GF Transfer) | 600,000 |
| Heavy Movable Equipment | \$ 46,000 | Hustler X-One Unit 332, 340, 364 | \$ 21,000 |
| | | Trailer Covered Wagon | 25,000 |
| Major Repairs | \$ 10,000 | Miscellaneous Repairs | \$ 10,000 |
| Architectural/Engineering | \$ 316,200 | Bayer/Monsanto Park | \$ 46,200 |
| | | DA Boat Launch (GF Transfer) | 150,000 |
| | | Rathborne Parking | 45,000 |
| | | WB & EB Bike Path -Benchs along Path | 15,000 |
| | | Veterans' Park (GF Transfer) | 60,000 |
| Other Fees | \$ 10,000 | Other Projects | |
| Grand Total Requested: | \$ 3,109,220 | | |

**RECREATION
SUMMER CAMP
ACCOUNT NUMBER: 113-450112**

| Description | 2019 | 2020 | | | | | 2021 | | |
|--|-------------------|-----------------|---------------------|---------------------------------------|-----------------------------|-------------------------------------|---|-----------------|---------------------------------------|
| | Prior Year Actual | Original Budget | Last Adopted Budget | Actual Year-to-Date (as of June 30th) | Estimate Remaining for Year | Projected Actual Result at Year End | % Change Last Adopted vs Projected Actual | Proposed Budget | % Change Projected Actual vs Proposed |
| EXPENDITURES: | | | | | | | | | |
| PERSONAL SERVICES: | | | | | | | | | |
| Rec-Summer Camp - Salaries | 159,761 | 160,000 | 160,000 | - | - | - | -100.00% | - | 0.00% |
| Rec-Summer Camp - FICA | 9,905 | 9,905 | 9,905 | - | - | - | -100.00% | - | 0.00% |
| Rec-Summer Camp - Workers Comp | 1,248 | 1,000 | 1,000 | - | - | - | -100.00% | - | 0.00% |
| Rec-Summer Camp - Unemployment | 16 | 10 | 10 | - | - | - | -100.00% | - | 0.00% |
| Rec-Summer Camp - Medicare | 2,317 | 2,350 | 2,350 | - | - | - | -100.00% | - | 0.00% |
| Rec-Summer Camp - Miscellaneous | 3,690 | 6,500 | 6,500 | - | - | - | -100.00% | - | 0.00% |
| TOTAL PERSONAL SERVICES | 176,937 | 179,765 | 179,765 | - | - | - | | - | |
| OPERATING SERVICES: | | | | | | | | | |
| Rec-Summer Camp - Ads, Dues & Subs | 600 | 500 | 500 | - | - | - | -100.00% | - | 0.00% |
| Rec-Summer Camp - Contractual Services | 1,640 | - | - | 1,256 | 36,196 | 37,452 | 0.00% | 180,000 | 380.62% |
| Rec-Summer Camp - Employee Liability | 213 | 235 | 235 | 198 | - | 198 | -15.74% | 220 | 11.11% |
| Rec-Summer Camp - General Liability | 1,219 | 1,345 | 1,345 | 1,381 | - | 1,381 | 2.68% | 1,520 | 10.07% |
| TOTAL OPERATING SERVICES | 3,672 | 2,080 | 2,080 | 2,835 | 36,196 | 39,031 | | 181,740 | |
| MATERIALS & SUPPLIES: | | | | | | | | | |
| Rec-Summer Camp - Office Equipment | 336 | 500 | 500 | - | - | - | -100.00% | 500 | 100.00% |
| Rec-Summer Camp - Office Supplies | 303 | 1,000 | 1,000 | - | - | - | -100.00% | 1,000 | 100.00% |
| Rec-Summer Camp - Educational/Recr | 53,404 | 45,000 | 45,000 | - | 6,175 | 6,175 | -86.28% | 45,000 | 628.74% |
| Rec-Summer Camp - Medical, Drugs | 144 | 200 | 200 | - | - | - | -100.00% | 200 | 100.00% |
| Rec-Summer Camp - Food & Clothing | 2,371 | 4,000 | 4,000 | - | 975 | 975 | -75.63% | 4,000 | 310.26% |
| Rec-Summer Camp - Maint of B&G | 1,716 | 1,500 | 1,500 | 473 | 92 | 565 | -62.33% | 1,500 | 165.49% |
| Rec-Summer Camp - Tools & Equipment | 499 | - | - | - | - | - | 0.00% | - | 100.00% |
| TOTAL MATERIALS & SUPPLIES | 58,773 | 52,200 | 52,200 | 473 | 7,242 | 7,715 | | 52,200 | |
| TOTAL EXPENDITURES | 239,382 | 234,045 | 234,045 | 3,308 | 43,438 | 46,746 | | 233,940 | |
| FUNDING SOURCE: | | | | | | | | | |
| Reduction of Fund Balance | 101,770 | 99,045 | 99,045 | 3,322 | 43,424 | 46,746 | -52.80% | 103,940 | 122.35% |
| Reg Fees - Summer Camp | 137,612 | 135,000 | 135,000 | (14) | 14 | - | -100.00% | 130,000 | 100.00% |
| TOTAL | 239,382 | 234,045 | 234,045 | 3,308 | 43,438 | 46,746 | | 233,940 | |

MOSQUITO CONTROL
FUND NUMBER: 114

| Description | 2019 | 2020 | | | | | 2021 | | |
|---------------------------------------|-------------------|------------------|---------------------|---------------------------------------|-----------------------------|-------------------------------------|---|------------------|---------------------------------------|
| | Prior Year Actual | Original Budget | Last Adopted Budget | Actual Year-to-Date (as of June 30th) | Estimate Remaining for Year | Projected Actual Result at Year End | % Change Last Adopted vs Projected Actual | Proposed Budget | % Change Projected Actual vs Proposed |
| REVENUES: | | | | | | | | | |
| Ad Valorem Taxes | 1,542,276 | 1,620,000 | 1,620,000 | 1,685,630 | 2,327 | 1,687,957 | 4.19% | 1,626,000 | -3.67% |
| Interest Earnings | 37,538 | 24,000 | 24,000 | 12,728 | 1,172 | 13,900 | -42.08% | 6,000 | -56.83% |
| TOTAL REVENUES | 1,579,814 | 1,644,000 | 1,644,000 | 1,698,358 | 3,499 | 1,701,857 | | 1,632,000 | |
| EXPENDITURES: | | | | | | | | | |
| PERSONAL SERVICES: | | | | | | | | | |
| Mosquito - Salaries | 31,362 | 46,000 | 46,000 | 20,223 | 25,377 | 45,600 | -0.87% | 47,000 | 3.07% |
| Mosquito - FICA | - | 135 | 135 | - | - | - | -100.00% | - | 0.00% |
| Mosquito - Retirement | 3,619 | 5,500 | 5,500 | 2,455 | 3,145 | 5,600 | 1.82% | 5,800 | 3.57% |
| Mosquito - Life/Health Insurance | 2,730 | 15,000 | 15,000 | 1,960 | 3,440 | 5,400 | -64.00% | 7,600 | 40.74% |
| Mosquito - Workers Compensation | 145 | 215 | 215 | 100 | 130 | 230 | 6.98% | 235 | 2.17% |
| Mosquito - Unemployment | 3 | 5 | 5 | 2 | 3 | 5 | 0.00% | 5 | 0.00% |
| Mosquito - Medicare | 447 | 675 | 675 | 308 | 392 | 700 | 3.70% | 680 | -2.86% |
| Mosquito - Disability | 97 | 145 | 145 | 73 | 77 | 150 | 3.45% | 155 | 3.33% |
| Mosquito - Deferred Compensation | 3,071 | 3,200 | 3,200 | 1,405 | 1,745 | 3,150 | -1.56% | 3,150 | 0.00% |
| Mosquito - Dental Insurance | 50 | 125 | 125 | 36 | 34 | 70 | -44.00% | 120 | 71.43% |
| Mosquito - OPEB Contribution | 1,098 | 1,550 | 1,550 | 702 | 898 | 1,600 | 3.23% | 1,650 | 3.13% |
| Mosquito - Miscellaneous | - | 100 | 100 | - | 100 | 100 | 0.00% | 100 | 0.00% |
| TOTAL PERSONAL SERVICES | 42,622 | 72,650 | 72,650 | 27,264 | 35,341 | 62,605 | | 66,495 | |
| OPERATING SERVICES: | | | | | | | | | |
| Mosquito - Ads, Dues & Subscriptions | 275 | 560 | 560 | 92 | 336 | 428 | -23.57% | 450 | 5.14% |
| Mosquito - Printing, Duplication | 10 | 200 | 200 | - | 200 | 200 | 0.00% | 200 | 0.00% |
| Mosquito - Contractual Services | 1,272,495 | 1,341,000 | 1,341,000 | 500,662 | 836,463 | 1,337,125 | -0.29% | 1,382,675 | 3.41% |
| Mosquito - Professional Services | - | 150 | 150 | - | 150 | 150 | 0.00% | 150 | 0.00% |
| Mosquito - Employee Liability | 66 | 75 | 75 | 64 | - | 64 | -14.67% | 70 | 9.38% |
| Mosquito - General Liability | 383 | 425 | 425 | 445 | - | 445 | 4.71% | 490 | 10.11% |
| TOTAL OPERATING SERVICES | 1,273,229 | 1,342,410 | 1,342,410 | 501,263 | 837,149 | 1,338,412 | | 1,384,035 | |
| MATERIALS & SUPPLIES: | | | | | | | | | |
| Mosquito - Office Supplies | - | 200 | 200 | - | 200 | 200 | 0.00% | 200 | 0.00% |
| TOTAL MATERIALS & SUPPLIES | - | 200 | 200 | - | 200 | 200 | | 200 | |
| OTHER CHARGES: | | | | | | | | | |
| Mosquito - Training & Travel | - | 1,000 | 1,000 | - | 1,000 | 1,000 | 0.00% | 1,000 | 0.00% |
| Mosquito - Official Fees | - | 100 | 100 | - | 100 | 100 | 0.00% | 100 | 0.00% |
| | - | 1,100 | 1,100 | - | 1,100 | 1,100 | | 1,100 | |

CONTINUED

MOSQUITO CONTROL
FUND NUMBER: 114

| Description | 2019 | 2020 | | | | | 2021 | | |
|--|-------------------|------------------|---------------------|---------------------------------------|-----------------------------|-------------------------------------|---|------------------|---------------------------------------|
| | Prior Year Actual | Original Budget | Last Adopted Budget | Actual Year-to-Date (as of June 30th) | Estimate Remaining for Year | Projected Actual Result at Year End | % Change Last Adopted vs Projected Actual | Proposed Budget | % Change Projected Actual vs Proposed |
| EXPENDITURES: (CONT.) | | | | | | | | | |
| INTERGOVERNMENTAL: | | | | | | | | | |
| Mosquito - Ad Val Tax Ded - Sheriff | 51,142 | 59,500 | 59,500 | 56,146 | - | 56,146 | -5.64% | 59,500 | 5.97% |
| Mosquito - Cost of Ad Valorem Tax Coll. | - | 1,000 | 1,000 | - | 1,000 | 1,000 | 0.00% | 1,000 | 0.00% |
| TOTAL INTERGOVERNMENTAL | 51,142 | 60,500 | 60,500 | 56,146 | 1,000 | 57,146 | | 60,500 | |
| TRANSFERS: | | | | | | | | | |
| Transfer to General Fund - Indirect Cost | 13,461 | 15,000 | 15,000 | - | 14,000 | 14,000 | -6.67% | 15,000 | 7.14% |
| TOTAL TRANSFERS | 13,461 | 15,000 | 15,000 | - | 14,000 | 14,000 | | 15,000 | |
| TOTAL EXPENDITURES | 1,380,454 | 1,491,860 | 1,491,860 | 584,673 | 888,790 | 1,473,463 | | 1,527,330 | |
| Net change in fund balance | 199,360 | 152,140 | 152,140 | | | 228,394 | | 104,670 | |
| Fund balance -Beginning | 756,725 | 904,462 | 904,462 | | | 956,085 | | 1,184,479 | |
| Fund balance -Ending | 956,085 | 1,056,602 | 1,056,602 | | | 1,184,479 | | 1,289,149 | |

RETIRED SENIOR VOLUNTEER PROGRAM

FUND NUMBER: 116

| Description | 2019 | | | 2020 | | | | 2021 | |
|----------------------------------|-------------------|-----------------|---------------------|---------------------------------------|-----------------------------|-------------------------------------|---|-----------------|---------------------------------------|
| | Prior Year Actual | Original Budget | Last Adopted Budget | Actual Year-to-Date (as of June 30th) | Estimate Remaining for Year | Projected Actual Result at Year End | % Change Last Adopted vs Projected Actual | Proposed Budget | % Change Projected Actual vs Proposed |
| REVENUES: | | | | | | | | | |
| CARES Act of 2020 | - | - | - | - | 177 | 177 | 0.00% | - | -100.00% |
| RSVP - Federal Grant | 74,353 | 62,400 | 62,400 | 15,803 | 31,200 | 47,003 | -24.67% | 62,400 | 32.76% |
| RSVP - Local Grant | 12,000 | 12,000 | 12,000 | 4,000 | 8,000 | 12,000 | 0.00% | 12,000 | 0.00% |
| RSVP - Grant - St John Parish | 20,000 | 20,000 | 20,000 | 20,000 | - | 20,000 | 0.00% | 20,000 | 0.00% |
| Registration Fees -Miscellaneous | 1,750 | 2,000 | 2,000 | 685 | - | 685 | -65.75% | 1,000 | 45.99% |
| Interest Earnings | 425 | 300 | 300 | 123 | 17 | 140 | -53.33% | 60 | -57.14% |
| RSVP - Donations | 200 | - | - | - | - | - | 0.00% | - | 0.00% |
| Proceeds from Sale of Assets | 102 | - | - | - | - | - | 0.00% | - | 0.00% |
| Transfer from General Fund | 175,000 | 185,000 | 185,000 | 100,000 | 100,000 | 200,000 | 8.11% | 240,000 | 20.00% |
| TOTAL REVENUES | 283,830 | 281,700 | 281,700 | 140,611 | 139,394 | 280,005 | | 335,460 | |
| EXPENDITURES: | | | | | | | | | |
| PERSONAL SERVICES | 227,146 | 254,275 | 254,275 | 107,861 | 130,784 | 238,645 | -6.15% | 266,975 | 11.87% |
| OPERATING SERVICES | 18,538 | 20,060 | 20,060 | 9,863 | 5,548 | 15,411 | -23.18% | 20,755 | 34.68% |
| MATERIALS & SUPPLIES | 8,625 | 11,175 | 11,175 | 3,169 | 4,481 | 7,650 | -31.54% | 9,450 | 23.53% |
| OTHER CHARGES | 34,484 | 39,475 | 39,475 | 3,057 | 21,878 | 24,935 | -36.83% | 35,295 | 41.55% |
| TOTAL EXPENDITURES | 288,793 | 324,985 | 324,985 | 123,950 | 162,691 | 286,641 | | 332,475 | |
| Net change in fund balance | (4,963) | (43,285) | (43,285) | | | (6,636) | | 2,985 | |
| Fund balance -Beginning | 14,190 | 47,375 | 47,375 | | | 9,227 | | 2,591 | |
| Fund balance -Ending | 9,227 | 4,090 | 4,090 | | | 2,591 | | 5,576 | |

RETIRED SENIOR VOLUNTEER PROGRAM
FEDERAL
ACCOUNT NUMBER: 116-430251

| Description | 2019 | 2020 | | | | | 2021 | | |
|--|-------------------|-----------------|---------------------|---------------------------------------|-----------------------------|-------------------------------------|---|-----------------|---------------------------------------|
| | Prior Year Actual | Original Budget | Last Adopted Budget | Actual Year-to-Date (as of June 30th) | Estimate Remaining for Year | Projected Actual Result at Year End | % Change Last Adopted vs Projected Actual | Proposed Budget | % Change Projected Actual vs Proposed |
| EXPENDITURES: | | | | | | | | | |
| PERSONAL SERVICES: | | | | | | | | | |
| RSVP - Fed - Salaries | 50,136 | 37,500 | 37,500 | 16,333 | 19,967 | 36,300 | -3.20% | 37,100 | 2.20% |
| RSVP - Fed - Retirement | 3,808 | 4,700 | 4,700 | 1,989 | 2,461 | 4,450 | -5.32% | 4,550 | 2.25% |
| RSVP - Fed - Life/Health Insurance | 11,213 | 10,000 | 10,000 | 4,684 | (3,357) | 1,327 | -86.73% | 10,600 | 698.79% |
| RSVP - Fed - Workers Compensation | 162 | 175 | 175 | 81 | 104 | 185 | 5.71% | 185 | 0.00% |
| RSVP - Fed - Unemployment | 4 | 5 | 5 | 2 | 3 | 5 | 0.00% | 5 | 0.00% |
| RSVP - Fed - Medicare | 490 | 540 | 540 | 241 | 309 | 550 | 1.85% | 540 | -1.82% |
| RSVP - Fed - Disability | 96 | 125 | 125 | 59 | 61 | 120 | -4.00% | 125 | 4.17% |
| RSVP - Fed - Deferred Comp | 762 | 275 | 275 | 771 | 979 | 1,750 | 536.36% | 3,420 | 95.43% |
| RSVP - Fed - Dental | 32 | 65 | 65 | - | - | - | -100.00% | - | 0.00% |
| RSVP - Fed - OPEB Contribution | - | - | - | 568 | (568) | - | 100.00% | - | 0.00% |
| TOTAL PERSONAL SERVICES | 66,703 | 53,385 | 53,385 | 24,728 | 19,959 | 44,687 | | 56,525 | |
| OPERATING SERVICES: | | | | | | | | | |
| RSVP - Fed - Ads, Dues & Subscriptions | 150 | 150 | 150 | 150 | 25 | 175 | 16.67% | 150 | -14.29% |
| RSVP - Fed - Printing | 968 | 750 | 750 | 261 | - | 261 | -65.20% | 750 | 187.36% |
| RSVP - Fed - Telephone | 126 | - | - | 189 | (189) | - | 0.00% | - | 0.00% |
| RSVP - Fed - Professional Services | 195 | - | - | - | - | - | 0.00% | - | 0.00% |
| RSVP - Fed - Insurance | 650 | 715 | 715 | 715 | - | 715 | 0.00% | 715 | 0.00% |
| TOTAL OPERATING SERVICES | 2,089 | 1,615 | 1,615 | 1,315 | (164) | 1,151 | | 1,615 | |
| MATERIALS & SUPPLIES: | | | | | | | | | |
| RSVP - Fed - Office Supplies | 36 | - | - | 20 | (20) | - | -100.00% | - | 0.00% |
| TOTAL MATERIALS & SUPPLIES | 36 | - | - | 20 | (20) | - | | - | |
| OTHER CHARGES: | | | | | | | | | |
| RSVP - Fed - Participant Travel | 2,021 | 2,500 | 2,500 | - | 30 | 30 | -98.80% | 2,500 | 8233.33% |
| RSVP - Fed - Recognition | 3,504 | 4,900 | 4,900 | 360 | 775 | 1,135 | -76.84% | 1,760 | 55.07% |
| TOTAL OTHER CHARGES | 5,525 | 7,400 | 7,400 | 360 | 805 | 1,165 | | 4,260 | |
| TOTAL EXPENDITURES | 74,353 | 62,400 | 62,400 | 26,423 | 20,580 | 47,003 | | 62,400 | |

RETIRED SENIOR VOLUNTEER PROGRAM
STATE
ACCOUNT NUMBER: 116-430260

| Description | 2019 | 2020 | | | | | 2021 | | |
|-------------------------------------|-------------------|-----------------|---------------------|---------------------------------------|-----------------------------|-------------------------------------|---|-----------------|---------------------------------------|
| | Prior Year Actual | Original Budget | Last Adopted Budget | Actual Year-to-Date (as of June 30th) | Estimate Remaining for Year | Projected Actual Result at Year End | % Change Last Adopted vs Projected Actual | Proposed Budget | % Change Projected Actual vs Proposed |
| EXPENDITURES: | | | | | | | | | |
| PERSONAL SERVICES: | | | | | | | | | |
| RSVP - State - Salaries | 11,003 | 11,500 | 11,500 | 5,069 | 6,231 | 11,300 | -1.74% | 11,510 | 1.86% |
| RSVP - State - FICA | 682 | 700 | 700 | 314 | 386 | 700 | 0.00% | 720 | 2.86% |
| RSVP - State - Workers Compensation | 51 | 55 | 55 | 25 | 35 | 60 | 9.09% | 60 | 0.00% |
| RSVP - State - Unemployment | 1 | 5 | 5 | - | 5 | 5 | 0.00% | 5 | 0.00% |
| RSVP - State - Medicare | 160 | 165 | 165 | 74 | 91 | 165 | 0.00% | 170 | 3.03% |
| RSVP - State - Miscellaneous | | - | - | 45 | (45) | - | 0.00% | - | 0.00% |
| TOTAL PERSONAL SERVICES | 11,897 | 12,425 | 12,425 | 5,527 | 6,703 | 12,230 | | 12,465 | |
| OTHER CHARGES: | | | | | | | | | |
| RSVP - State - Training & Travel | 2,837 | 3,000 | 3,000 | 973 | 2,027 | 3,000 | 0.00% | 3,000 | 0.00% |
| RSVP - State - Participant Travel | 4,070 | 5,000 | 5,000 | 1,339 | 3,661 | 5,000 | 0.00% | 5,000 | 0.00% |
| RSVP - State - Recognition | 13,196 | 11,575 | 11,575 | - | 11,770 | 11,770 | 1.68% | 11,535 | -2.00% |
| TOTAL OTHER CHARGES | 20,103 | 19,575 | 19,575 | 2,312 | 17,458 | 19,770 | | 19,535 | |
| TOTAL EXPENDITURES | 32,000 | 32,000 | 32,000 | 7,839 | 24,161 | 32,000 | | 32,000 | |

RETIRED SENIOR VOLUNTEER PROGRAM
LOCAL
ACCOUNT NUMBER: 116-430270

| Description | 2019 | 2020 | | | | | 2021 | | |
|--|-------------------|-----------------|---------------------|---------------------------------------|-----------------------------|-------------------------------------|---|-----------------|---------------------------------------|
| | Prior Year Actual | Original Budget | Last Adopted Budget | Actual Year-to-Date (as of June 30th) | Estimate Remaining for Year | Projected Actual Result at Year End | % Change Last Adopted vs Projected Actual | Proposed Budget | % Change Projected Actual vs Proposed |
| EXPENDITURES: | | | | | | | | | |
| PERSONAL SERVICES: | | | | | | | | | |
| RSVP - Local - Salaries | 109,393 | 139,000 | 139,000 | 56,219 | 68,781 | 125,000 | -10.07% | 143,000 | 14.40% |
| RSVP - Local - FICA | 1,978 | 2,700 | 2,700 | 1,359 | 991 | 2,350 | -12.96% | 2,750 | 17.02% |
| RSVP - Local - Retirement | 10,467 | 12,500 | 12,500 | 4,214 | 6,586 | 10,800 | -13.60% | 12,150 | 12.50% |
| RSVP - Local - Life/Health Insurance | 8,857 | 16,200 | 16,200 | 7,610 | 16,263 | 23,873 | 47.36% | 17,200 | -27.95% |
| RSVP - Local - Workers Compensation | 575 | 700 | 700 | 282 | 368 | 650 | -7.14% | 725 | 11.54% |
| RSVP - Local - Unemployment | 12 | 15 | 15 | 6 | 9 | 15 | 0.00% | 15 | 0.00% |
| RSVP - Local - Medicare | 1,772 | 2,050 | 2,050 | 828 | 1,122 | 1,950 | -4.88% | 2,070 | 6.15% |
| RSVP - Local - Disability | 287 | 350 | 350 | 159 | 161 | 320 | -8.57% | 330 | 3.13% |
| RSVP - Local - Post-Emp. Health Care | 8,209 | 9,400 | 9,400 | 4,380 | 4,620 | 9,000 | -4.26% | 9,400 | 4.44% |
| RSVP - Local - Deferred Compensation | 2,246 | 1,850 | 1,850 | 1,285 | 1,815 | 3,100 | 67.57% | 5,225 | 68.55% |
| RSVP - Local - Dental Insurance | 148 | 200 | 200 | 60 | 60 | 120 | -40.00% | 120 | 0.00% |
| RSVP - Local - OPEB Contribution | 4,467 | 3,400 | 3,400 | 1,204 | 3,196 | 4,400 | 29.41% | 4,800 | 9.09% |
| RSVP - Local - Miscellaneous | 135 | 100 | 100 | - | 150 | 150 | 50.00% | 200 | 33.33% |
| TOTAL PERSONAL SERVICES | 148,546 | 188,465 | 188,465 | 77,606 | 104,122 | 181,728 | | 197,985 | |
| OPERATING SERVICES: | | | | | | | | | |
| RSVP - Local - Ads, Dues & Subscriptions | 141 | 350 | 350 | 50 | 350 | 400 | 14.29% | 400 | 0.00% |
| RSVP - Local - Printing | 1,436 | 1,800 | 1,800 | 132 | 1,368 | 1,500 | -16.67% | 1,500 | 0.00% |
| RSVP - Local - Postage | 1,100 | 1,500 | 1,500 | - | 1,500 | 1,500 | 0.00% | 1,500 | 0.00% |
| RSVP - Local - Telephone | 2,010 | 2,300 | 2,300 | 668 | 1,107 | 1,775 | -22.83% | 1,850 | 4.23% |
| RSVP - Local - Rentals | 1,869 | 2,200 | 2,200 | - | - | - | -100.00% | 2,500 | 100.00% |
| RSVP - Local - Contractual Services | 3,898 | 3,500 | 3,500 | 1,083 | 717 | 1,800 | -48.57% | 3,000 | 66.67% |
| RSVP - Local - Professional Services | 1,192 | 1,500 | 1,500 | 80 | 670 | 750 | -50.00% | 1,200 | 60.00% |
| RSVP - Local - Automobile Insurance | 945 | 1,040 | 1,040 | 1,004 | - | 1,004 | -3.46% | 1,105 | 10.06% |
| RSVP - Local - Employee Liability | 2,212 | 2,435 | 2,435 | 3,617 | - | 3,617 | 48.54% | 3,980 | 10.04% |
| RSVP - Local - General Liability | 1,646 | 1,820 | 1,820 | 1,914 | - | 1,914 | 5.16% | 2,105 | 9.98% |
| TOTAL OPERATING SERVICES | 16,449 | 18,445 | 18,445 | 8,548 | 5,712 | 14,260 | | 19,140 | |
| MATERIALS & SUPPLIES: | | | | | | | | | |
| RSVP - Local - Office & Comm. Equip. | 1,840 | 1,800 | 1,800 | 1,033 | 767 | 1,800 | 0.00% | 1,800 | 0.00% |
| RSVP - Local - Office Supplies | 1,469 | 2,200 | 2,200 | 277 | 923 | 1,200 | -45.45% | 1,500 | 25.00% |
| RSVP - Local - Food & Clothing | 3,838 | 4,500 | 4,500 | 1,341 | 1,159 | 2,500 | -44.44% | 3,500 | 40.00% |
| RSVP - Local - Maint of Bldgs & Grounds | 1,442 | 1,500 | 1,500 | 498 | 1,002 | 1,500 | 0.00% | 1,500 | 0.00% |
| RSVP - Local - Vehicle Supplies | - | 175 | 175 | - | 150 | 150 | -14.29% | 150 | 0.00% |
| RSVP - Local - Equipment & Vehicle Parts | - | 1,000 | 1,000 | - | 500 | 500 | -50.00% | 1,000 | 100.00% |
| TOTAL MATERIALS & SUPPLIES | 8,589 | 11,175 | 11,175 | 3,149 | 4,501 | 7,650 | | 9,450 | |

CONTINUED

RETIRED SENIOR VOLUNTEER PROGRAM
LOCAL
ACCOUNT NUMBER: 116-430270

| Description | 2019 | 2020 | | | | | 2021 | | |
|-----------------------------------|-------------------|-----------------|---------------------|---------------------------------------|-----------------------------|-------------------------------------|---|-----------------|---------------------------------------|
| | Prior Year Actual | Original Budget | Last Adopted Budget | Actual Year-to-Date (as of June 30th) | Estimate Remaining for Year | Projected Actual Result at Year End | % Change Last Adopted vs Projected Actual | Proposed Budget | % Change Projected Actual vs Proposed |
| EXPENDITURES: (CONT.) | | | | | | | | | |
| OTHER CHARGES: | | | | | | | | | |
| RSVP - Local - Training & Travel | 806 | 2,500 | 2,500 | - | 500 | 500 | -80.00% | 1,000 | 100.00% |
| RSVP - Local - Participant Travel | - | - | - | - | - | - | 0.00% | 1,500 | 100.00% |
| RSVP - Local - Recognition | 8,050 | 10,000 | 10,000 | 385 | 3,115 | 3,500 | -65.00% | 9,000 | 157.14% |
| TOTAL OTHER CHARGES | 8,856 | 12,500 | 12,500 | 385 | 3,615 | 4,000 | | 11,500 | |
| TOTAL EXPENDITURES | 182,440 | 230,585 | 230,585 | 89,688 | 117,950 | 207,638 | | 238,075 | |

GOVERNMENTAL BUILDINGS M & O
(Dedicated to Emergency 9 - 1 - 1)

FUND NUMBER: 120

| Description | 2019 | 2020 | | | | 2021 | | | |
|--|-------------------|------------------|---------------------|---------------------------------------|-----------------------------|-------------------------------------|---|------------------|---------------------------------------|
| | Prior Year Actual | Original Budget | Last Adopted Budget | Actual Year-to-Date (as of June 30th) | Estimate Remaining for Year | Projected Actual Result at Year End | % Change Last Adopted vs Projected Actual | Proposed Budget | % Change Projected Actual vs Proposed |
| REVENUES: | | | | | | | | | |
| Ad Valorem Taxes | 1,385,194 | 1,455,000 | 1,455,000 | 1,513,944 | 2,091 | 1,516,035 | 4.19% | 1,458,000 | -3.83% |
| TOTAL REVENUES | 1,385,194 | 1,455,000 | 1,455,000 | 1,513,944 | 2,091 | 1,516,035 | | 1,458,000 | |
| EXPENDITURES: | | | | | | | | | |
| INTERGOVERNMENTAL: | | | | | | | | | |
| Comm - Retirement System Deduction | 45,933 | 53,500 | 53,500 | 50,428 | - | 50,428 | -5.74% | 53,500 | 6.09% |
| Comm - Cost of Ad Valorem Tax Coll. | - | 750 | 750 | - | 750 | 750 | 0.00% | 750 | 0.00% |
| TOTAL INTERGOVERNMENTAL | 45,933 | 54,250 | 54,250 | 50,428 | 750 | 51,178 | | 54,250 | |
| TRANSFERS: | | | | | | | | | |
| Transfer to General Fund - Indirect Cost | 162 | 250 | 250 | - | 250 | 250 | 0.00% | 250 | 0.00% |
| Transfer to Communications District | 1,339,099 | 1,400,500 | 1,400,500 | - | 1,464,607 | 1,464,607 | 4.58% | 1,403,500 | -4.17% |
| TOTAL TRANSFERS | 1,339,261 | 1,400,750 | 1,400,750 | - | 1,464,857 | 1,464,857 | | 1,403,750 | |
| TOTAL EXPENDITURES | 1,385,194 | 1,455,000 | 1,455,000 | 50,428 | 1,465,607 | 1,516,035 | | 1,458,000 | |
| Net change in fund balance | - | - | - | | | - | | - | |
| Fund balance -Beginning | - | - | - | | | - | | - | |
| Fund balance -Ending | - | - | - | | | - | | - | |

FLOOD PROTECTION FUND
FUND NUMBER: 123

| Description | 2019 | 2020 | | | | 2021 | | | |
|--|-------------------|-------------------|---------------------|---------------------------------------|-----------------------------|-------------------------------------|---|-------------------|---------------------------------------|
| | Prior Year Actual | Original Budget | Last Adopted Budget | Actual Year-to-Date (as of June 30th) | Estimate Remaining for Year | Projected Actual Result at Year End | % Change Last Adopted vs Projected Actual | Proposed Budget | % Change Projected Actual vs Proposed |
| REVENUES: | | | | | | | | | |
| Ad Valorem | 5,811,572 | 6,108,000 | 6,108,000 | 6,352,336 | 8,642 | 6,360,978 | 4.14% | 6,124,000 | -3.73% |
| Hazard Mitigation Grant | 1,909,746 | - | 951,973 | - | 951,973 | 951,973 | 0.00% | - | -100.00% |
| Dept. of Interior -Gulf of Mexico | 666,344 | 1,943,949 | 2,538,101 | 1,105,910 | 1,432,191 | 2,538,101 | 0.00% | - | -100.00% |
| BP Oil Spill | - | 2,092,543 | 2,092,543 | - | 2,092,543 | 2,092,543 | 0.00% | - | -100.00% |
| Office of Coastal Protection & Restoration | - | - | 2,399,905 | - | 2,399,905 | 2,399,905 | 0.00% | - | -100.00% |
| Dept. of Transportation & Development | 1,919,425 | 1,000,000 | 1,000,000 | - | 1,000,000 | 1,000,000 | 0.00% | - | -100.00% |
| Facility, Planning & Control Grant | 11,794 | - | 5,715,753 | - | 5,715,753 | 5,715,753 | 0.00% | - | -100.00% |
| Delta Regional Authority -SEDAP | - | - | 194,000 | - | 194,000 | 194,000 | 0.00% | - | -100.00% |
| Interest Earnings | 268,520 | 306,530 | 306,530 | 87,451 | 20,349 | 107,800 | -64.83% | 59,400 | -44.90% |
| Transfer From Road & Drainage | 2,106,975 | - | - | - | - | - | 0.00% | - | 0.00% |
| Transfer From WB Hurriance Prot Levee | 1,098,751 | - | - | - | - | - | 0.00% | - | 0.00% |
| Transfer From General Fund | - | 250,000 | 15,796,329 | - | 15,796,329 | 15,796,329 | 0.00% | - | -100.00% |
| TOTAL REVENUES | 13,793,127 | 11,701,022 | 37,103,134 | 7,545,697 | 29,611,685 | 37,157,382 | | 6,183,400 | |
| EXPENDITURES: | | | | | | | | | |
| CAPITAL OUTLAY: | | | | | | | | | |
| Flood Prot. - Imp Other than Building | 11,220,547 | 250,000 | 17,495,366 | 2,421,242 | 12,274,124 | 14,695,366 | -16.00% | 12,200,000 | -16.98% |
| Flood Prot. - Arch/Engineering Fees | 778,195 | - | 1,185,000 | - | 785,000 | 785,000 | -33.76% | 2,242,000 | 185.61% |
| Flood Prot. - Other Fees | 499,389 | 800,000 | 5,740,268 | 60,333 | 5,679,935 | 5,740,268 | 0.00% | 2,330,000 | -59.41% |
| TOTAL CAPITAL OUTLAY | 12,498,131 | 1,050,000 | 24,420,634 | 2,481,575 | 18,739,059 | 21,220,634 | | 16,772,000 | |
| INTERGOVERNMENTAL: | | | | | | | | | |
| Flood Prot. - Retirement Sys Deduction | 192,730 | 223,000 | 223,000 | 211,588 | - | 211,588 | -5.12% | 223,500 | 5.63% |
| Flood Prot. - Cost of Ad Valorem Tax Coll. | - | 2,500 | 2,500 | - | 2,500 | 2,500 | 0.00% | 2,500 | 0.00% |
| Flood Prot. - Grants | 142,000 | 250,000 | 250,000 | - | 4,550,000 | 4,550,000 | 1720.00% | 1,000,000 | -78.02% |
| TOTAL INTERGOVERNMENTAL | 334,730 | 475,500 | 475,500 | 211,588 | 4,552,500 | 4,764,088 | | 1,226,000 | |
| TRANSFERS: | | | | | | | | | |
| Transfer to General Fund - Indirect Cost | - | 20,000 | 20,000 | - | 20,000 | 20,000 | 0.00% | 20,000 | 0.00% |
| Transfer to WBHPL Bond Sinking | 1,096,244 | 1,094,969 | 1,094,969 | 1,094,969 | - | 1,094,969 | 0.00% | 1,093,244 | -0.16% |
| TOTAL TRANSFERS | 1,096,244 | 1,114,969 | 1,114,969 | 1,094,969 | 20,000 | 1,114,969 | | 1,113,244 | |
| TOTAL EXPENDITURES | 13,929,105 | 2,640,469 | 26,011,103 | 3,788,132 | 23,311,559 | 27,099,691 | | 19,111,244 | |
| Net change in fund balance | (135,978) | 9,060,553 | 11,092,031 | | | 10,057,691 | | (12,927,844) | |
| Fund balance - Beginning | 9,498,517 | 7,296,497 | 4,080,019 | | | 9,362,539 | | 19,420,230 | |
| Fund balance -Ending | 9,362,539 | 16,357,050 | 15,172,050 | | | 19,420,230 | | 6,492,386 | |

FLOOD PROTECTION FUND

FUND NUMBER: 123

**NARRATIVE EXPLANATION OF CAPITAL OUTLAY
FOR REQUESTED YEAR 2021**

| CAPITAL OUTLAY: | AMOUNT | DETAILED DESCRIPTION | Sub-total |
|----------------------------------|----------------------|---|---|
| Improvements Other than Building | \$ 12,200,000 | Montz Pump Station Willowridge Clay Pit Closure | \$ 12,000,000 200,000 |
| Architectural/Engineering Fees | \$ 2,242,000 | Cousin's Pump Station -Relocate Sewer Lines Cousin's Pump Station -T-Wall Pipeline Crossing -Magnolia & Ellington Montz Pump Station Sunset Pump Station -Automated Bar Screen Cleaners Willowridge Clay Pit Closure | 300,000 500,000 500,000 780,000 150,000 12,000 |
| Other Fees | \$ 2,330,000 | Land (Acquisitions, Permitting, Surveying, Mitigation) 1.5% Lawsuit Settlements for Flowage Easements & Expropriations Inspections Sunset Pump Station -Automated Bar Screen Cleaners | \$ 1,405,000 400,000 500,000 25,000 |
| Grand Total Requested: | \$ 16,772,000 | | |

DEBT SERVICE FUNDS

SUMMARY STATEMENT

| Description | 2019 | 2020 | | | | 2021 | | | |
|---|-------------------|-------------------|---------------------|---------------------------------------|-----------------------------|-------------------------------------|---|-------------------|---------------------------------------|
| | Prior Year Actual | Original Budget | Last Adopted Budget | Actual Year-to-Date (as of June 30th) | Estimate Remaining for Year | Projected Actual Result at Year End | % Change Last Adopted vs Projected Actual | Proposed Budget | % Change Projected Actual vs Proposed |
| REVENUES: | | | | | | | | | |
| Taxes: | | | | | | | | | |
| Ad Valorem taxes | \$ 796,097 | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% | \$ - | 0.00% |
| Sales taxes | 648,316 | 652,473 | 652,473 | 327,837 | 328,766 | 656,603 | 0.63% | 662,151 | 0.84% |
| Investment earnings | 24,499 | 18,350 | 18,350 | 6,257 | 938 | 7,195 | -60.79% | 2,515 | -65.05% |
| Miscellaneous | 59,836 | 54,908 | 54,908 | 26,275 | 28,722 | 54,997 | 100.00% | 56,849 | 3.37% |
| Total Revenues | 1,528,748 | 725,731 | 725,731 | 360,369 | 358,426 | 718,795 | | 721,515 | |
| EXPENDITURES: | | | | | | | | | |
| Operating Services | 243 | 205 | 205 | 138 | 132 | 270 | 31.71% | 270 | 0.00% |
| Debt Services | 3,277,830 | 1,483,342 | 1,483,342 | 1,150,473 | 332,869 | 1,483,342 | 0.00% | 1,487,079 | 0.25% |
| Intergovernmental | 26,518 | - | - | - | - | - | 0.00% | - | 0.00% |
| Total Expenditures | 3,304,591 | 1,483,547 | 1,483,547 | 1,150,611 | 333,001 | 1,483,612 | | 1,487,349 | |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | | | | | | | | | |
| | (1,775,843) | (757,816) | (757,816) | (790,242) | 25,425 | (764,817) | | (765,834) | |
| OTHER FINANCING SOURCES (USES): | | | | | | | | | |
| Transfer in | 1,166,532 | 1,096,019 | 1,096,019 | 1,094,969 | 1,050 | 1,096,019 | 0.00% | 1,093,409 | -0.24% |
| Transfer out | (427,294) | (331,330) | (331,330) | (2,056) | (324,794) | (326,850) | -1.35% | (327,355) | 0.15% |
| Bond Proceeds | 540,000 | - | - | - | - | - | | - | |
| Total Other Financing Sources | 1,279,238 | 764,689 | 764,689 | 1,092,913 | (323,744) | 769,169 | | 766,054 | |
| Net change in Fund Balance | (496,605) | 6,873 | 6,873 | 302,671 | (298,319) | 4,352 | | 220 | |
| Fund Balance -Beginning | 1,095,527 | 596,685 | 596,685 | | | 598,922 | | 603,274 | |
| FINANCING OVER EXPENDITURES | \$ 598,922 | \$ 603,558 | \$ 603,558 | | | \$ 603,274 | | \$ 603,494 | |

WB HURRICANE PROTECTION LEVEE BOND SINKING FUND

FUND NUMBER: 201

| Description | 2019 | 2020 | | | | | 2021 | | |
|-------------------------------------|-------------------|------------------|---------------------|---------------------------------------|-----------------------------|-------------------------------------|---|------------------|---------------------------------------|
| | Prior Year Actual | Original Budget | Last Adopted Budget | Actual Year-to-Date (as of June 30th) | Estimate Remaining for Year | Projected Actual Result at Year End | % Change Last Adopted vs Projected Actual | Proposed Budget | % Change Projected Actual vs Proposed |
| REVENUES: | | | | | | | | | |
| Interest Earnings | 5,516 | 4,570 | 4,570 | 2,384 | 66 | 2,450 | -46.39% | 570 | -76.73% |
| Transfer from Flood Protection Fund | 1,096,244 | 1,094,969 | 1,094,969 | 1,094,969 | - | 1,094,969 | 0.00% | 1,093,244 | -0.16% |
| TOTAL REVENUES | 1,101,760 | 1,099,539 | 1,099,539 | 1,097,353 | 66 | 1,097,419 | | 1,093,814 | |
| EXPENDITURES: | | | | | | | | | |
| DEBT SERVICE: | | | | | | | | | |
| Debt Service - Bond Principal | 535,000 | 550,000 | 550,000 | 550,000 | - | 550,000 | 0.00% | 565,000 | 2.73% |
| Debt Service - Bond Interest | 561,244 | 544,969 | 544,969 | 276,609 | 268,360 | 544,969 | 0.00% | 528,244 | -3.07% |
| Debt Service - Fiscal Paying Agent | 2,000 | 2,000 | 2,000 | - | 2,000 | 2,000 | 0.00% | 2,000 | 0.00% |
| TOTAL DEBT SERVICE | 1,098,244 | 1,096,969 | 1,096,969 | 826,609 | 270,360 | 1,096,969 | | 1,095,244 | |
| TOTAL EXPENDITURES | 1,098,244 | 1,096,969 | 1,096,969 | 826,609 | 270,360 | 1,096,969 | | 1,095,244 | |
| Net change in fund balance | 3,516 | 2,570 | 2,570 | | | 450 | | (1,430) | |
| Fund balance -Beginning | 1,292 | 3,992 | 3,992 | | | 4,808 | | 5,258 | |
| Fund balance -Ending | 4,808 | 6,562 | 6,562 | | | 5,258 | | 3,828 | |

1/8% PUBLIC IMPROVEMENT SALES TAX BOND SINKING

Volunteer Fire Department

FUND NUMBER: 203

| Description | 2019 | 2020 | | | | | 2021 | | |
|--|-------------------|-----------------|---------------------|---------------------------------------|-----------------------------|-------------------------------------|---|-----------------|---------------------------------------|
| | Prior Year Actual | Original Budget | Last Adopted Budget | Actual Year-to-Date (as of June 30th) | Estimate Remaining for Year | Projected Actual Result at Year End | % Change Last Adopted vs Projected Actual | Proposed Budget | % Change Projected Actual vs Proposed |
| REVENUES: | | | | | | | | | |
| Miscellaneous Revenue | 59,836 | 54,908 | 54,908 | 26,275 | 28,722 | 54,997 | 0.16% | 56,849 | 3.37% |
| Interest Earnings | 642 | 480 | 480 | 183 | 27 | 210 | -56.25% | 70 | -66.67% |
| Bond Proceeds | 540,000 | - | - | - | - | - | 0.00% | - | 0.00% |
| Transfer from 1/8% Reserve | 70,288 | - | - | - | - | - | 0.00% | - | 0.00% |
| TOTAL REVENUES | 670,766 | 55,388 | 55,388 | 26,458 | 28,749 | 55,207 | | 56,919 | |
| EXPENDITURES: | | | | | | | | | |
| DEBT SERVICE: | | | | | | | | | |
| Debt Service - Bond Principal | 35,000 | 35,000 | 35,000 | - | 35,000 | 35,000 | 0.00% | 40,000 | 14.29% |
| Debt Service - Bond Interest | 30,763 | 17,550 | 17,550 | 8,775 | 8,775 | 17,550 | 0.00% | 16,414 | -6.47% |
| Debt Service - Fiscal Paying Agent | 750 | 750 | 750 | - | 750 | 750 | 0.00% | 750 | 0.00% |
| Debt Service - Expense from Bond Sales | 15,769 | - | - | - | - | - | 0.00% | - | 0.00% |
| Debt Service - Payment to Bond Escrow | 590,000 | - | - | - | - | - | 0.00% | - | 0.00% |
| TOTAL DEBT SERVICE | 672,282 | 53,300 | 53,300 | 8,775 | 44,525 | 53,300 | | 57,164 | |
| TRANSFERS: | | | | | | | | | |
| Transfer to General Fund - Indirect Cost | 254 | 100 | 100 | - | 300 | 300 | 200.00% | 300 | 0.00% |
| TOTAL TRANSFERS | 254 | 100 | 100 | - | 300 | 300 | | 300 | |
| TOTAL EXPENDITURES | 672,536 | 53,400 | 53,400 | 8,775 | 44,825 | 53,600 | | 57,464 | |
| Net change in fund balance | (1,770) | 1,988 | 1,988 | | | 1,607 | | (545) | |
| Fund balance -Beginning | 28,064 | 24,672 | 24,672 | | | 26,294 | | 27,901 | |
| Fund balance -Ending | 26,294 | 26,660 | 26,660 | | | 27,901 | | 27,356 | |

1/8% PUBLIC IMPROVEMENT SALES TAX BOND RESERVE

Volunteer Fire Department

FUND NUMBER: 204

| Description | 2019 | 2020 | | | | | 2021 | | |
|-------------------------------|----------------------|--------------------|------------------------|---|-----------------------------------|---|---|--------------------|---|
| | Prior Year Actual | Original Budget | Last Adopted Budget | Actual Year-to-Date (as of June 30th) | Estimate Remaining for Year | Projected Actual Result at Year End | % Change Last Adopted vs Projected Actual | Proposed Budget | % Change Projected Actual vs Proposed |
| REVENUES: | | | | | | | | | |
| Interest Earnings | 853 | - | - | - | - | - | 0.00% | - | 0.00% |
| TOTAL REVENUES | 853 | - | - | - | - | - | | - | |
| EXPENDITURES: | | | | | | | | | |
| TRANSFERS: | | | | | | | | | |
| Transfer to 1/8% PIST Sinking | 70,288 | - | - | - | - | - | 0.00% | - | 0.00% |
| TOTAL TRANSFERS | 70,288 | - | - | - | - | - | | - | |
| TOTAL EXPENDITURES | 70,288 | - | - | - | - | - | | - | |
| Net change in fund balance | (69,435) | - | - | | | - | | - | |
| Fund balance -Beginning | 69,435 | - | - | | | - | | - | |
| Fund balance -Ending | - | - | - | | | - | | - | |

1/2% PUBLIC IMP. SALES TAX BOND SINKING

FUND NUMBER: 206

| Description | 2019 | 2020 | | | | 2021 | | | |
|--|-------------------|-----------------|---------------------|---------------------------------------|-----------------------------|-------------------------------------|---|-----------------|---------------------------------------|
| | Prior Year Actual | Original Budget | Last Adopted Budget | Actual Year-to-Date (as of June 30th) | Estimate Remaining for Year | Projected Actual Result at Year End | % Change Last Adopted vs Projected Actual | Proposed Budget | % Change Projected Actual vs Proposed |
| REVENUES: | | | | | | | | | |
| General Sales Tax (1/2%) | 355,667 | 355,098 | 355,098 | 179,085 | 178,338 | 357,423 | 0.65% | 357,841 | 0.12% |
| Interest Earnings | 3,421 | 3,160 | 3,160 | 630 | 250 | 880 | -72.15% | 390 | -55.68% |
| Transfer from 1/2% PIST Reserve | - | 1,050 | 1,050 | - | 1,050 | 1,050 | 0.00% | 165 | -84.29% |
| TOTAL REVENUES | 359,088 | 359,308 | 359,308 | 179,715 | 179,638 | 359,353 | | 358,396 | |
| EXPENDITURES: | | | | | | | | | |
| OPERATING SERVICES: | | | | | | | | | |
| Debt Service - Professional Services | 97 | 100 | 100 | 70 | 80 | 150 | 50.00% | 150 | 0.00% |
| TOTAL OPERATING SERVICES | 97 | 100 | 100 | 70 | 80 | 150 | | 150 | |
| DEBT SERVICE: | | | | | | | | | |
| Debt Service - Bond Interest | 38,219 | 35,169 | 35,169 | 17,585 | 17,584 | 35,169 | 0.00% | 32,102 | -8.72% |
| TOTAL DEBT SERVICE | 38,219 | 35,169 | 35,169 | 17,585 | 17,584 | 35,169 | | 32,102 | |
| TRANSFERS: | | | | | | | | | |
| Transfer to Sewerage Construction Fund | 321,000 | 323,000 | 323,000 | - | 323,000 | 323,000 | 0.00% | 326,000 | 0.93% |
| TOTAL TRANSFERS | 321,000 | 323,000 | 323,000 | - | 323,000 | 323,000 | | 326,000 | |
| TOTAL EXPENDITURES | 359,316 | 358,269 | 358,269 | 17,655 | 340,664 | 358,319 | | 358,252 | |
| Net change in fund balance | (228) | 1,039 | 1,039 | | | 1,034 | | 144 | |
| Fund balance -Beginning | 59,944 | 59,769 | 59,769 | | | 59,716 | | 60,750 | |
| Fund balance -Ending | 59,716 | 60,808 | 60,808 | | | 60,750 | | 60,894 | |

SEWER GENERAL OBLIGATION BOND SINKING

FUND NUMBER: 207

| Description | <u>2019</u> | <u>2020</u> | | | | | <u>2021</u> | | |
|---|----------------------|--------------------|------------------------|---|-----------------------------------|---|---|--------------------|---|
| | Prior Year Actual | Original Budget | Last Adopted Budget | Actual Year-to-Date (as of June 30th) | Estimate Remaining for Year | Projected Actual Result at Year End | % Change Last Adopted vs Projected Actual | Proposed Budget | % Change Projected Actual vs Proposed |
| REVENUES: | | | | | | | | | |
| Ad Valorem Taxes | 796,097 | - | - | - | - | - | 0.00% | - | 0.00% |
| Interest Earnings | 3,238 | - | - | - | - | - | 0.00% | - | 0.00% |
| TOTAL REVENUES | 799,335 | - | - | - | - | - | | - | |
| EXPENDITURES: | | | | | | | | | |
| OPERATING SERVICES: | | | | | | | | | |
| Debt Service - Professional Services | 48 | - | - | - | - | - | 0.00% | - | 0.00% |
| TOTAL OPERATING SERVICES | 48 | - | - | - | - | - | | - | |
| DEBT SERVICE: | | | | | | | | | |
| Debt Service - Bond Principal | 1,165,000 | - | - | - | - | - | 0.00% | - | 0.00% |
| Debt Service - Bond Interest | 10,720 | - | - | - | - | - | 0.00% | - | 0.00% |
| Debt Service - Fiscal Paying Agent | 320 | - | - | - | - | - | 0.00% | - | 0.00% |
| TOTAL DEBT SERVICE | 1,176,040 | - | - | - | - | - | | - | |
| INTERGOVERNMENTAL: | | | | | | | | | |
| Debt Service - Ad Val Tax Ded - Sheriff | 26,518 | - | - | - | - | - | 0.00% | - | 0.00% |
| Debt Service - Cost of Ad Valorem Tax Coll. | - | - | - | - | - | - | 0.00% | - | 0.00% |
| TOTAL INTERGOVERNMENTAL | 26,518 | - | - | - | - | - | | - | |
| TRANSFERS: | | | | | | | | | |
| Transfer to Wastewater | 27,694 | - | - | - | - | - | 0.00% | - | 0.00% |
| TOTAL TRANSFERS | 27,694 | - | - | - | - | - | | - | |
| TOTAL EXPENDITURES | 1,230,300 | - | - | - | - | - | | - | |
| Net change in fund balance | (430,965) | - | - | | | - | | - | |
| Fund balance -Beginning | 430,965 | - | - | | | - | | - | |
| Fund balance -Ending | - | - | - | | | - | | - | |

3/8% PUBLIC IMP. SALES TAX BOND SINKING

FUND NUMBER: 208

| Description | 2019 | 2020 | | | | | 2021 | | |
|--------------------------------------|-------------------|-----------------|---------------------|---------------------------------------|-----------------------------|-------------------------------------|---|-----------------|---------------------------------------|
| | Prior Year Actual | Original Budget | Last Adopted Budget | Actual Year-to-Date (as of June 30th) | Estimate Remaining for Year | Projected Actual Result at Year End | % Change Last Adopted vs Projected Actual | Proposed Budget | % Change Projected Actual vs Proposed |
| REVENUES: | | | | | | | | | |
| General Sales Tax (3/8%) | 292,649 | 297,375 | 297,375 | 148,752 | 150,428 | 299,180 | 0.61% | 304,310 | 1.71% |
| Interest Earnings | 2,771 | 2,960 | 2,960 | 1,004 | 151 | 1,155 | -60.98% | 595 | -48.48% |
| TOTAL REVENUES | 295,420 | 300,335 | 300,335 | 149,756 | 150,579 | 300,335 | | 304,905 | |
| EXPENDITURES: | | | | | | | | | |
| OPERATING SERVICES: | | | | | | | | | |
| Debt Service - Professional Services | 98 | 105 | 105 | 68 | 52 | 120 | 14.29% | 120 | 0.00% |
| TOTAL OPERATING SERVICES | 98 | 105 | 105 | 68 | 52 | 120 | | 120 | |
| DEBT SERVICE: | | | | | | | | | |
| Debt Service - Bond Principal | 265,000 | 275,000 | 275,000 | 275,000 | - | 275,000 | 0.00% | 285,000 | 3.64% |
| Debt Service - Bond Interest | 27,645 | 22,504 | 22,504 | 22,504 | - | 22,504 | 0.00% | 17,169 | -23.71% |
| Debt Service - Paying Agent Fees | 400 | 400 | 400 | - | 400 | 400 | 0.00% | 400 | 0.00% |
| TOTAL DEBT SERVICE | 293,045 | 297,904 | 297,904 | 297,504 | 400 | 297,904 | | 302,569 | |
| TOTAL EXPENDITURES | 293,143 | 298,009 | 298,009 | 297,572 | 452 | 298,024 | | 302,689 | |
| Net change in fund balance | 2,277 | 2,326 | 2,326 | | | 2,311 | | 2,216 | |
| Fund balance -Beginning | 146,608 | 149,033 | 149,033 | | | 148,885 | | 151,196 | |
| Fund balance -Ending | 148,885 | 151,359 | 151,359 | | | 151,196 | | 153,412 | |

1/2% PUBLIC IMP. SALES TAX BOND RESERVE

FUND NUMBER: 209

| Description | 2019 | 2020 | | | | | 2021 | | |
|---------------------------------------|-------------------|-----------------|---------------------|---------------------------------------|-----------------------------|-------------------------------------|---|-----------------|---------------------------------------|
| | Prior Year Actual | Original Budget | Last Adopted Budget | Actual Year-to-Date (as of June 30th) | Estimate Remaining for Year | Projected Actual Result at Year End | % Change Last Adopted vs Projected Actual | Proposed Budget | % Change Projected Actual vs Proposed |
| REVENUES: | | | | | | | | | |
| Interest Earnings | 8,058 | 7,180 | 7,180 | 2,056 | 444 | 2,500 | -65.18% | 890 | -64.40% |
| TOTAL REVENUES | 8,058 | 7,180 | 7,180 | 2,056 | 444 | 2,500 | | 890 | |
| EXPENDITURES: | | | | | | | | | |
| TRANSFERS: | | | | | | | | | |
| Transfer to General Fund | 8,058 | 7,180 | 7,180 | 2,056 | 444 | 2,500 | -65.18% | 890 | -64.40% |
| Transfer to 1/2% P/I S/T Sinking Bond | - | 1,050 | 1,050 | - | 1,050 | 1,050 | 0.00% | 165 | -84.29% |
| TOTAL TRANSFERS | 8,058 | 8,230 | 8,230 | 2,056 | 1,494 | 3,550 | | 1,055 | |
| TOTAL EXPENDITURES | 8,058 | 8,230 | 8,230 | 2,056 | 1,494 | 3,550 | | 1,055 | |
| Net change in fund balance | - | (1,050) | (1,050) | | | (1,050) | | (165) | |
| Fund Balance -Beginning | 359,219 | 359,219 | 359,219 | | | 359,219 | | 358,169 | |
| Fund balance -Ending | 359,219 | 358,169 | 358,169 | | | 358,169 | | 358,004 | |

CAPITAL PROJECTS FUNDS

SUMMARY STATEMENT

| Description | 2019 | 2020 | | | | | 2021 | | |
|---|----------------------|-------------------|---------------------|---------------------------------------|-----------------------------|-------------------------------------|---|-------------------|---------------------------------------|
| | Prior Year Actual | Original Budget | Last Adopted Budget | Actual Year-to-Date (as of June 30th) | Estimate Remaining for Year | Projected Actual Result at Year End | % Change Last Adopted vs Projected Actual | Proposed Budget | % Change Projected Actual vs Proposed |
| REVENUES: | | | | | | | | | |
| Intergovernmental revenues | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% | \$ 399,285 | 100.00% |
| Fees, charges, and commissions | 19,500 | - | - | - | 8,441 | 8,441 | 100.00% | - | -100.00% |
| Investment earnings | 336,877 | 18,450 | 18,450 | 94,956 | 57,084 | 152,040 | 724.07% | 181,075 | 19.10% |
| Total Revenues | 356,377 | 18,450 | 18,450 | 94,956 | 65,525 | 160,481 | | 580,360 | |
| EXPENDITURES: | | | | | | | | | |
| Capital Outlay | 493,036 | 528,200 | 13,695,466 | 811,087 | 12,794,821 | 13,605,908 | -0.65% | 1,027,690 | -92.45% |
| Total Expenditures | 493,036 | 528,200 | 13,695,466 | 811,087 | 12,794,821 | 13,605,908 | | 1,027,690 | |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | (136,659) | (509,750) | (13,677,016) | (716,131) | (12,729,296) | (13,445,427) | | (447,330) | |
| OTHER FINANCING SOURCES (USES): | | | | | | | | | |
| Transfer out | (1,098,797) | (1,000) | (1,000) | - | (1,000) | (1,000) | 0.00% | (1,000) | 0.00% |
| Total Other Financing Sources | (1,098,797) | (1,000) | (1,000) | - | (1,000) | (1,000) | | (1,000) | |
| Net change in Fund Balance | (1,235,456) | (510,750) | (13,678,016) | (716,131) | (12,730,296) | (13,446,427) | | (448,330) | |
| Fund Balance -Beginning | 15,627,183 | 1,215,400 | 14,382,666 | | | 14,391,727 | | 945,300 | |
| Fund Balance -Ending | \$ 14,391,727 | \$ 704,650 | \$ 704,650 | | | \$ 945,300 | | \$ 496,970 | |

RECREATION FACILITIES CONSTRUCTION

FUND NUMBER: 302

| Description | 2019 | 2020 | | | | | 2021 | | |
|---------------------------------------|----------------------|--------------------|------------------------|---|-----------------------------------|---|---|--------------------|---|
| | Prior Year Actual | Original Budget | Last Adopted Budget | Actual Year-to-Date (as of June 30th) | Estimate Remaining for Year | Projected Actual Result at Year End | % Change Last Adopted vs Projected Actual | Proposed Budget | % Change Projected Actual vs Proposed |
| REVENUES: | | | | | | | | | |
| Zoning & Subdivision Fees | 19,500 | - | - | - | 8,441 | 8,441 | 100.00% | - | -100.00% |
| Interest Earnings | 11,692 | 7,500 | 7,500 | 2,391 | 3,459 | 5,850 | -22.00% | 3,400 | -41.88% |
| TOTAL REVENUES | 31,192 | 7,500 | 7,500 | 2,391 | 11,900 | 14,291 | | 3,400 | |
| EXPENDITURES: | | | | | | | | | |
| CAPITAL OUTLAY: | | | | | | | | | |
| Recreation - Imp other than Buildings | 115,675 | 528,200 | 528,200 | 20,685 | 18,000 | 38,685 | -92.68% | 478,405 | 1136.67% |
| Recreation - Other Fees | 8,370 | - | - | - | - | - | 0.00% | - | 0.00% |
| TOTAL CAPITAL OUTLAY | 124,045 | 528,200 | 528,200 | 20,685 | 18,000 | 38,685 | | 478,405 | |
| TOTAL EXPENDITURES | 124,045 | 528,200 | 528,200 | 20,685 | 18,000 | 38,685 | | 478,405 | |
| Net change in fund balance | (92,853) | (520,700) | (520,700) | | | (24,394) | | (475,005) | |
| Fund balance -Beginning | 618,605 | 532,930 | 532,930 | | | 525,752 | | 501,358 | |
| Fund balance -Ending | 525,752 | 12,230 | 12,230 | | | 501,358 | | 26,353 | |

RECREATION FACILITIES CONSTRUCTION

FUND NUMBER: 302

NARRATIVE EXPLANATION OF CAPITAL OUTLAY
FOR REQUESTED YEAR 2021

| CAPITAL OUTLAY: | AMOUNT | DETAILED DESCRIPTION | Sub-total |
|-----------------------------------|------------|--------------------------------|-----------|
| Improvements other than Buildings | \$ 478,405 | Bayou Gauche Park Improvements | 21,380 |
| | | Boutte Park Improvements | 148,740 |
| | | Destrehan Park Improvements | 100,195 |
| | | Hahnville Park Improvements | 61,420 |
| | | Luling Park Improvements | 10,990 |
| | | Norco Park Improvements | 22,720 |
| | | St. Rose Park Improvements | 112,960 |

Grand Total Requested:

| |
|------------|
| \$ 478,405 |
|------------|

WEST BANK HURRICANE PROTECTION LEVEE

FUND NUMBER: 310

| Description | 2019 | 2020 | | | | | 2021 | | |
|--|-------------------|-----------------|---------------------|---------------------------------------|-----------------------------|-------------------------------------|---|-----------------|---------------------------------------|
| | Prior Year Actual | Original Budget | Last Adopted Budget | Actual Year-to-Date (as of June 30th) | Estimate Remaining for Year | Projected Actual Result at Year End | % Change Last Adopted vs Projected Actual | Proposed Budget | % Change Projected Actual vs Proposed |
| REVENUES: | | | | | | | | | |
| Interest Earnings | 315,375 | 1,500 | 1,500 | 89,441 | 47,459 | 136,900 | 9026.67% | 171,600 | 25.35% |
| TOTAL REVENUES | 315,375 | 1,500 | 1,500 | 89,441 | 47,459 | 136,900 | | 171,600 | |
| EXPENDITURES: | | | | | | | | | |
| CAPITAL OUTLAY: | | | | | | | | | |
| Drainage - Improvements other than Bldgs | 291,387 | - | 11,927,000 | 747,109 | 11,502,113 | 12,249,222 | 2.70% | - | -100.00% |
| Drainage - Engineering Fees | - | - | - | - | 400,000 | 400,000 | 100.00% | - | -100.00% |
| Drainage - Other Fees | 77,604 | - | 1,240,266 | 43,293 | 874,708 | 918,001 | -25.98% | 150,000 | -83.66% |
| TOTAL CAPITAL OUTLAY | 368,991 | - | 13,167,266 | 790,402 | 12,776,821 | 13,567,223 | | 150,000 | |
| TRANSFERS: | | | | | | | | | |
| Transfer to Flood Protection Fund | 1,098,751 | - | - | - | - | - | 0.00% | - | 0.00% |
| TOTAL TRANSFERS | 1,098,751 | - | - | - | - | - | | - | |
| TOTAL EXPENDITURES | 1,467,742 | - | 13,167,266 | 790,402 | 12,776,821 | 13,567,223 | | 150,000 | |
| Net change in fund balance | (1,152,367) | 1,500 | (13,165,766) | | | (13,430,323) | | 21,600 | |
| Fund balance -Beginning | 14,620,839 | 285,831 | 13,453,097 | | | 13,468,472 | | 38,149 | |
| Fund balance -Ending | 13,468,472 | 287,331 | 287,331 | | | 38,149 | | 59,749 | |

WESTBANK HURRICANE PROTECTION LEVEE

FUND NUMBER: 310

NARRATIVE EXPLANATION OF CAPITAL OUTLAY
FOR REQUESTED YEAR 2020

| CAPITAL OUTLAY: | AMOUNT | DETAILED DESCRIPTION | Sub-total |
|------------------------|---------------|-----------------------------|------------------|
| Other Fees | \$ 150,000 | Inspection 3.5% | \$ 150,000 |

Grand Total Requested:

\$ 150,000

LCDBG PUBLIC FACILITIES CONSTRUCTION

FUND NUMBER: 313

| Description | 2019 | 2020 | | | | 2021 | | | |
|--|----------------------|--------------------|------------------------|---|-----------------------------------|---|---|--------------------|---|
| | Prior Year Actual | Original Budget | Last Adopted Budget | Actual Year-to-Date (as of June 30th) | Estimate Remaining for Year | Projected Actual Result at Year End | % Change Last Adopted vs Projected Actual | Proposed Budget | % Change Projected Actual vs Proposed |
| REVENUES: | | | | | | | | | |
| LCDBG Grant (Sewer) | - | - | - | - | - | - | 0.00% | 399,285 | 100.00% |
| TOTAL REVENUES | - | - | - | - | - | - | | 399,285 | |
| EXPENDITURES: | | | | | | | | | |
| CAPITAL OUTLAY: | | | | | | | | | |
| LCDBG - Sewer - Imp. Other than Bldgs. | - | - | - | - | - | - | 0.00% | 399,285 | 100.00% |
| TOTAL CAPITAL OUTLAY | - | - | - | - | - | - | | 399,285 | |
| TOTAL EXPENDITURES | - | - | - | - | - | - | | 399,285 | |
| Net change in fund balance | - | - | - | | | - | | - | |
| Fund balance- Beginning | - | - | - | | | - | | - | |
| Fund balance -Ending | - | - | - | | | - | | - | |

LCDBG PUBLIC FACILITIES CONSTRUCTION

FUND NUMBER: 313

**NARRATIVE EXPLANATION OF CAPITAL OUTLAY
FOR REQUESTED YEAR 2020**

| CAPITAL OUTLAY: | AMOUNT | DETAILED DESCRIPTION | Sub-total |
|--|-------------------|--|------------------|
| LCDBG-Sewer - Imp. Other than Building | \$ 399,285 | Lone Star Sewer Rehabilitation Project | |
| Grand Total Requested: | \$ 399,285 | | |

FRONT FOOT ASSESSMENT CAPITAL PROJECTS

FUND NUMBER: 316

| Description | 2019 | 2020 | | | | | 2021 | | |
|----------------------------------|----------------------|--------------------|------------------------|---|-----------------------------------|---|---|--------------------|---|
| | Prior Year Actual | Original Budget | Last Adopted Budget | Actual Year-to-Date (as of June 30th) | Estimate Remaining for Year | Projected Actual Result at Year End | % Change Last Adopted vs Projected Actual | Proposed Budget | % Change Projected Actual vs Proposed |
| REVENUES: | | | | | | | | | |
| Interest Earnings | 9,810 | 9,450 | 9,450 | 3,124 | 6,166 | 9,290 | -1.69% | 6,075 | -34.61% |
| TOTAL REVENUES | 9,810 | 9,450 | 9,450 | 3,124 | 6,166 | 9,290 | | 6,075 | |
| EXPENDITURES: | | | | | | | | | |
| TRANSFERS: | | | | | | | | | |
| GF Indirect Cost Allocation | 46 | 1,000 | 1,000 | - | 1,000 | 1,000 | 0.00% | 1,000 | 0.00% |
| TOTAL TRANSFERS | 46 | 1,000 | 1,000 | - | 1,000 | 1,000 | | 1,000 | |
| TOTAL EXPENDITURES | 46 | 1,000 | 1,000 | - | 1,000 | 1,000 | | 1,000 | |
| Net change in fund balance | 9,764 | 8,450 | 8,450 | | | 8,290 | | 5,075 | |
| Fund balance -Beginning | 387,739 | 396,639 | 396,639 | | | 397,503 | | 405,793 | |
| Fund balance -Ending | 397,503 | 405,089 | 405,089 | | | 405,793 | | 410,868 | |
| <i>Restricted Fund Balances:</i> | | | | | | | | | |
| <i>Kellogg Paving</i> | <i>549</i> | | | | | | | | |
| <i>Kellogg Water</i> | <i>1</i> | | | | | | | | |
| <i>Willowdale Paving</i> | <i>21,720</i> | | | | | | | | |
| <i>Ormond Water</i> | <i>52,966</i> | | | | | | | | |
| <i>Ormond Paving</i> | <i>199,181</i> | | | | | | | | |
| <i>Ormond Sewerage</i> | <i>53,549</i> | | | | | | | | |
| <i>Maryland Dr. Water</i> | <i>4,067</i> | | | | | | | | |
| <i>Wade/Maryland Paving</i> | <i>65,470</i> | | | | | | | | |
| | 397,503 | | | | | | | | |

ST. CHARLES PARISH

PROPRIETARY FUNDS

CONSOLIDATED OPERATING AND CAPITAL BUDGET SUMMARY STATEMENT

FISCAL YEAR ENDING DECEMBER 31, 2021

| Description | 2019 | 2020 | | | | 2021 | | | |
|--|-------------------|-------------------|---------------------|---------------------------------------|-----------------------------|-------------------------------------|---|-------------------|---------------------------------------|
| | Prior Year Actual | Original Budget | Last Adopted Budget | Actual Year-to-Date (as of June 30th) | Estimate Remaining for Year | Projected Actual Result at Year End | % Change Last Adopted vs Projected Actual | Proposed Budget | % Change Projected Actual vs Proposed |
| OPERATING REVENUES | | | | | | | | | |
| Ad Valorem Taxes | \$ 2,345,652 | \$ 3,301,000 | \$ 3,301,000 | \$ 3,433,706 | \$ 4,750 | \$ 3,438,456 | 4.16% | \$ 3,315,000 | -3.59% |
| Charges for services | 25,678,603 | 25,948,597 | 25,948,597 | 10,645,743 | 15,244,340 | 25,890,083 | -0.23% | 26,580,606 | 2.67% |
| Connection and service fees | 358,676 | 504,500 | 504,500 | 145,724 | 333,266 | 478,990 | -5.06% | 475,100 | -0.81% |
| Delinquent charges | 551,796 | 568,000 | 568,000 | 122,372 | 429,628 | 552,000 | -2.82% | 562,000 | 1.81% |
| Intergovernmental revenues | 13,091 | - | - | - | - | - | 0.00% | - | 0.00% |
| Non-employer contributions | 87,162 | - | - | - | - | - | 0.00% | - | 0.00% |
| OPEB Contributions | 273,938 | - | - | - | - | - | 0.00% | - | 0.00% |
| Miscellaneous | 26,699 | 40,000 | 40,000 | 10,507 | 22,493 | 33,000 | -17.50% | 39,000 | 18.18% |
| Total Operating revenues | 29,335,617 | 30,362,097 | 30,362,097 | 14,358,052 | 16,034,477 | 30,392,529 | | 30,971,706 | |
| OPERATING EXPENSES | | | | | | | | | |
| Personal Services | 12,031,519 | 12,541,523 | 12,541,523 | 5,141,842 | 5,867,223 | 11,009,065 | -12.22% | 12,431,912 | 12.92% |
| Operating Services | 7,236,685 | 8,323,525 | 8,323,525 | 3,326,332 | 5,195,819 | 8,522,151 | 2.39% | 8,656,986 | 1.58% |
| Material & Supplies | 3,044,433 | 3,425,880 | 3,425,880 | 1,325,941 | 2,160,925 | 3,486,866 | 1.78% | 3,790,941 | 8.72% |
| Other Charges | 7,151,079 | 7,163,279 | 7,163,279 | 8,646 | 7,254,918 | 7,263,564 | 1.40% | 7,567,710 | 4.19% |
| Intergovernmental | 347,191 | 397,625 | 397,625 | 227,159 | 160,045 | 387,204 | -2.62% | 400,840 | 3.52% |
| Total Operating expenses | 29,810,907 | 31,851,832 | 31,851,832 | 10,029,920 | 20,638,930 | 30,668,850 | | 32,848,389 | |
| Operating Income (loss) | (475,290) | (1,489,735) | (1,489,735) | 4,328,132 | (4,604,453) | (276,321) | | (1,876,683) | |
| NON-OPERATING REVENUES (EXPENSES) | | | | | | | | | |
| Investment earnings | 383,067 | 375,876 | 375,876 | 116,680 | 162,346 | 279,026 | -25.77% | 294,101 | 5.40% |
| Grants | 4,032 | - | - | - | 57,079 | 57,079 | 100.00% | 143,000 | 150.53% |
| Proceeds/(Loss) on sale of Assets | 49,087 | 23,500 | 23,500 | 5,893 | 7,607 | 13,500 | -42.55% | 95,142 | 604.76% |
| Amortication -Expense | (1,132) | (1,132) | (1,132) | - | - | (1,132) | 0.00% | (1,132) | 0.00% |
| Bond interest and paying agent fees | (741,337) | (966,444) | (966,444) | (12,764) | (945,734) | (958,498) | -0.82% | (925,862) | -3.40% |
| Total Non-operating revenues (expenses) | (306,283) | (568,200) | (568,200) | 109,809 | (718,702) | (610,025) | | (394,751) | |
| Income (loss) before contributions and transfers | (781,573) | (2,057,935) | (2,057,935) | 4,437,941 | (5,323,155) | (886,346) | | (2,271,434) | |

CONTINUED

ST. CHARLES PARISH

PROPRIETARY FUNDS

CONSOLIDATED OPERATING AND CAPITAL BUDGET SUMMARY STATEMENT

FISCAL YEAR ENDING DECEMBER 31, 2021

| Description | 2019 | 2020 | | | | 2021 | | | |
|---|---------------------------|---------------------------|---------------------------|---------------------------------------|-----------------------------|-------------------------------------|---|---------------------------|---------------------------------------|
| | Prior Year Actual | Original Budget | Last Adopted Budget | Actual Year-to-Date (as of June 30th) | Estimate Remaining for Year | Projected Actual Result at Year End | % Change Last Adopted vs Projected Actual | Proposed Budget | % Change Projected Actual vs Proposed |
| Continued: | | | | | | | | | |
| Issuance of Bond | - | 4,834,251 | 4,834,251 | - | 489,511 | 489,511 | -89.87% | 4,956,315 | 912.50% |
| Capital Contributions of Donated Assets | 221,762 | - | - | - | - | - | 0.00% | - | 0.00% |
| Transfer in | 1,168,788 | 1,863,700 | 1,863,700 | 688,000 | 448,640 | 2,136,640 | 14.65% | 1,145,000 | -46.41% |
| Transfer out | (460,541) | (461,000) | (461,000) | - | (261,000) | (461,000) | 0.00% | (461,000) | 0.00% |
| Change in Net Position | <u>148,436</u> | <u>4,179,016</u> | <u>4,179,016</u> | | | <u>1,278,805</u> | | <u>3,368,881</u> | |
| Total net position -Beginning as restated | <u>104,652,619</u> | <u>105,577,652</u> | <u>105,577,652</u> | | | <u>104,801,055</u> | - | <u>106,079,860</u> | |
| Total net position -Ending | <u>104,801,055</u> | <u>109,756,668</u> | <u>109,756,668</u> | | | <u>106,079,860</u> | | <u>109,448,741</u> | |
| Net investment in capital assets | 97,609,084 | 83,887,468 | 83,887,468 | | | 82,002,173 | | 82,040,703 | |
| Restricted for debt service | 2,064,573 | 2,468,058 | 2,468,058 | | | 2,476,712 | | 2,475,645 | |
| Restricted for capital projects | 6,753,431 | 6,524,990 | 6,524,990 | | | 7,185,573 | | 7,127,614 | |
| Unrestricted | (1,626,033) | 16,876,152 | 16,876,152 | | | 14,415,402 | | 17,804,779 | |

WASTEWATER FUND
FUND NUMBER: 401

| Description | 2019 | 2020 | | | | 2021 | | | |
|--|--------------------|-------------------|---------------------|---------------------------------------|-----------------------------|-------------------------------------|---|-------------------|---------------------------------------|
| | Prior Year Actual | Original Budget | Last Adopted Budget | Actual Year-to-Date (as of June 30th) | Estimate Remaining for Year | Projected Actual Result at Year End | % Change Last Adopted vs Projected Actual | Proposed Budget | % Change Projected Actual vs Proposed |
| BEGINNING NET ASSETS: | | | | | | | | | |
| Invested in Capital Assets, Net of Debt | 63,146,533 | 50,560,478 | 50,560,478 | | | 62,112,266 | | 47,800,103 | |
| Restricted for Debt Service | 337,535 | 358,169 | 358,169 | | | 337,535 | | 749,674 | |
| Restricted for Capital Projects | 4,218,527 | 3,843,396 | 3,843,396 | | | 4,218,527 | | 4,346,020 | |
| Unrestricted | (1,215,406) | 11,874,017 | 11,874,017 | | | (1,150,030) | | 12,575,415 | |
| REVENUES: | | | | | | | | | |
| Ad Valorem Taxes | 2,345,652 | 3,301,000 | 3,301,000 | 3,433,706 | 4,750 | 3,438,456 | 4.16% | 3,315,000 | -3.59% |
| 2020 CARES Act | - | - | - | - | 24,386 | 24,386 | 100.00% | - | -100.00% |
| Bond Proceeds | - | 4,834,251 | 4,834,251 | - | 489,511 | 489,511 | -89.87% | 4,956,315 | 912.50% |
| Disaster Relief | 13,091 | - | - | - | - | - | 0.00% | - | 0.00% |
| Sewerage Charges | 9,109,290 | 9,050,000 | 9,050,000 | 2,879,264 | 6,120,736 | 9,000,000 | -0.55% | 9,180,000 | 2.00% |
| Connection Charges | 69,215 | 150,000 | 150,000 | 25,684 | 86,506 | 112,190 | -25.21% | 125,000 | 11.42% |
| Inspection Fees | 3,325 | 3,000 | 3,000 | 1,725 | 1,675 | 3,400 | 13.33% | 3,400 | 0.00% |
| Interest Earnings | 129,961 | 140,900 | 140,900 | 44,784 | 21,566 | 66,350 | -52.91% | 67,100 | 1.13% |
| Rents/Leases | 3,000 | 3,000 | 3,000 | - | 3,000 | 3,000 | 0.00% | 3,000 | 0.00% |
| Non-Employer Contribution | 44,537 | - | - | - | - | - | 0.00% | - | 0.00% |
| Benefit Contribution | 139,926 | - | - | - | - | - | 0.00% | - | 0.00% |
| Proceeds from Sale of Assets | - | - | - | - | - | - | 0.00% | 21,286 | 100.00% |
| Capital Contribution of Donated Assets | 132,412 | - | - | - | - | - | 0.00% | - | 0.00% |
| Transfer from General Fund | - | 1,000,000 | 1,000,000 | - | - | 1,000,000 | 0.00% | 100,000 | -90.00% |
| Transfer from 1/2% PIST Sinking Fund | 321,000 | 323,000 | 323,000 | 323,000 | - | 323,000 | 0.00% | 326,000 | 0.93% |
| Transfer from LCDBG Grant Fund | 729,900 | 365,000 | 365,000 | 365,000 | (365,000) | - | -100.00% | - | 0.00% |
| Transfer from Sewer GO Bond Sinking Fund | 27,694 | - | - | - | - | - | 0.00% | 369,000 | 100.00% |
| TOTAL REVENUES | 13,069,003 | 19,170,151 | 19,170,151 | 7,073,163 | 6,387,130 | 14,460,293 | | 18,466,101 | |
| EXPENDITURES: | | | | | | | | | |
| PERSONAL SERVICES | 6,117,436 | 6,498,270 | 6,498,270 | 2,696,551 | 3,033,149 | 5,729,700 | -11.83% | 6,530,840 | 13.98% |
| OPERATING SERVICES | 1,883,085 | 2,489,827 | 2,489,827 | 752,651 | 1,616,399 | 2,369,050 | -4.85% | 2,609,412 | 10.15% |
| MATERIALS & SUPPLIES | 1,271,887 | 1,495,080 | 1,495,080 | 545,306 | 1,012,745 | 1,558,051 | 4.21% | 1,615,491 | 3.69% |
| OTHER CHARGES | 4,253,777 | 4,136,979 | 4,136,979 | 6,537 | 4,277,627 | 4,284,164 | 3.56% | 4,500,410 | 5.05% |
| DEBT SERVICE | 8,466 | 17,856 | 17,856 | 12,014 | 12,196 | 24,210 | 100.00% | 22,574 | -6.76% |
| INTERGOVERNMENTAL | 303,243 | 352,625 | 352,625 | 208,785 | 133,419 | 342,204 | -2.96% | 354,490 | 3.59% |
| TRANSFERS | 200,000 | 200,000 | 200,000 | - | - | 200,000 | 100.00% | 200,000 | 0.00% |
| TOTAL EXPENDITURES | 14,037,894 | 15,190,637 | 15,190,637 | 4,221,844 | 10,085,535 | 14,507,379 | | 15,833,217 | |
| CHANGES IN NET ASSETS | (968,891) | 3,979,514 | 3,979,514 | | | (47,086) | | 2,632,884 | |
| ENDING NET ASSETS: | | | | | | | | | |
| Invested in Capital Assets, Net of Debt | 62,112,266 | 49,104,804 | 49,104,804 | | | 47,800,103 | | 47,258,039 | |
| Restricted for Debt Service | 337,535 | 741,470 | 741,470 | | | 749,674 | | 749,057 | |
| Restricted for Capital Projects | 4,218,527 | 3,843,396 | 3,843,396 | | | 4,346,020 | | 4,446,020 | |
| Unrestricted | (1,150,030) | 16,925,904 | 16,925,904 | | | 12,575,415 | | 15,650,980 | |

**WASTEWATER
ADMINISTRATION
ACCOUNT NUMBER: 401-420451**

| Description | 2019 | 2020 | | | | | 2021 | | |
|--|----------------------|--------------------|------------------------|---|-----------------------------------|---|---|--------------------|---|
| | Prior Year Actual | Original Budget | Last Adopted Budget | Actual Year-to-Date (as of June 30th) | Estimate Remaining for Year | Projected Actual Result at Year End | % Change Last Adopted vs Projected Actual | Proposed Budget | % Change Projected Actual vs Proposed |
| EXPENDITURES: | | | | | | | | | |
| PERSONAL SERVICES: | | | | | | | | | |
| Wastewater/Admin-Salaries | 275,087 | 339,000 | 339,000 | 129,800 | 124,200 | 254,000 | -25.07% | 332,000 | 30.71% |
| Wastewater/Admin-FICA | 324 | 3,600 | 3,600 | 227 | 373 | 600 | -83.33% | 1,000 | 66.67% |
| Wastewater/Admin-Retirement | 31,131 | 35,500 | 35,500 | 15,452 | 13,048 | 28,500 | -19.72% | 39,000 | 36.84% |
| Wastewater/Admin-OPEB Expense | 538,155 | - | - | - | - | - | 0.00% | - | 0.00% |
| Wastewater/Admin-Health/Life Insurance | 49,915 | 56,800 | 56,800 | 24,671 | 28,329 | 53,000 | -6.69% | 100,000 | 88.68% |
| Wastewater/Admin-Workers Compensation | 1,271 | 1,600 | 1,600 | 649 | 651 | 1,300 | -18.75% | 1,700 | 30.77% |
| Wastewater/Admin-Unemployment | 27 | 35 | 35 | 13 | 12 | 25 | -28.57% | 35 | 40.00% |
| Wastewater/Admin-Medicare | 3,867 | 5,000 | 5,000 | 1,975 | 1,725 | 3,700 | -26.00% | 4,900 | 32.43% |
| Wastewater/Admin-Disability | 884 | 1,000 | 1,000 | 459 | 291 | 750 | -25.00% | 1,050 | 40.00% |
| Wastewater/Admin-Post-Emp. Health Care | 142,962 | 167,000 | 167,000 | 73,919 | 77,281 | 151,200 | -9.46% | 181,000 | 19.71% |
| Wastewater/Admin-Deferred Compensation | 11,457 | 12,000 | 12,000 | 9,823 | 1,177 | 11,000 | -8.33% | 2,100 | -80.91% |
| Wastewater/Admin-Dental Insurance | 360 | 360 | 360 | 180 | 180 | 360 | 0.00% | 480 | 33.33% |
| Wastewater/Admin-OPEB Contribution | 55,526 | 9,850 | 9,850 | 4,415 | 4,185 | 8,600 | -12.69% | 11,050 | 28.49% |
| Wastewater/Admin-Miscellaneous | 45 | 400 | 400 | - | 400 | 400 | 0.00% | 400 | 0.00% |
| TOTAL PERSONAL SERVICES | 1,111,011 | 632,145 | 632,145 | 261,583 | 251,852 | 513,435 | | 674,715 | |
| OPERATING SERVICES: | | | | | | | | | |
| Wastewater/Admin-Ads, Dues & Subs | 1,316 | 1,755 | 1,755 | 735 | 790 | 1,525 | -13.11% | 1,650 | 8.20% |
| Wastewater/Admin-Printing | 72 | 450 | 450 | 390 | 410 | 800 | 77.78% | 550 | -31.25% |
| Wastewater/Admin-Postage | 62 | 500 | 500 | 58 | 392 | 450 | -10.00% | 500 | 11.11% |
| Wastewater/Admin-Telephone | 15,601 | 16,670 | 16,670 | 6,072 | 9,928 | 16,000 | -4.02% | 17,050 | 6.56% |
| Wastewater/Admin-Rentals | - | - | - | 89 | (89) | - | 0.00% | - | 0.00% |
| Wastewater/Admin-Maint of Prop & Equip | 4,179 | 6,825 | 6,825 | 1,569 | 5,256 | 6,825 | 0.00% | 7,170 | 5.05% |
| Wastewater/Admin-Contractual Services | 17,053 | 11,755 | 11,755 | 1,490 | 13,770 | 15,260 | 29.82% | 15,525 | 1.74% |
| Wastewater/Admin-Professional Services | 13,764 | 40,050 | 40,050 | 4,160 | 25,890 | 30,050 | -24.97% | 34,210 | 13.84% |
| Wastewater/Admin-Property Insurance | 9,042 | 9,950 | 9,950 | 9,392 | 2,077 | 11,469 | 15.27% | 12,616 | 10.00% |
| Wastewater/Admin-Automobile Insurance | 3,206 | 3,530 | 3,530 | 3,012 | - | 3,012 | -14.67% | 3,314 | 10.03% |
| Wastewater/Admin-Employee Liability | 726 | 800 | 800 | 700 | - | 700 | -12.50% | 769 | 9.86% |
| Wastewater/Admin-General Liability | 4,167 | 4,585 | 4,585 | 4,891 | - | 4,891 | 6.67% | 5,381 | 10.02% |
| TOTAL OPERATING SERVICES | 69,188 | 96,870 | 96,870 | 32,558 | 58,424 | 90,982 | | 98,735 | |

CONTINUED

**WASTEWATER
ADMINISTRATION
ACCOUNT NUMBER: 401-420451**

| Description | 2019 | 2020 | | | | | 2021 | | |
|--|----------------------|--------------------|------------------------|---|-----------------------------------|---|---|--------------------|---|
| | Prior Year Actual | Original Budget | Last Adopted Budget | Actual Year-to-Date (as of June 30th) | Estimate Remaining for Year | Projected Actual Result at Year End | % Change Last Adopted vs Projected Actual | Proposed Budget | % Change Projected Actual vs Proposed |
| EXPENDITURES: (CONT.) | | | | | | | | | |
| MATERIALS & SUPPLIES: | | | | | | | | | |
| Wastewater/Admin-Office & Comm. Equip | 2,036 | 5,000 | 5,000 | 1,062 | 3,438 | 4,500 | -10.00% | 5,000 | 11.11% |
| Wastewater/Admin-Office Supplies | 1,935 | 5,000 | 5,000 | 1,119 | 3,381 | 4,500 | -10.00% | 5,000 | 11.11% |
| Wastewater/Admin-Food & Clothing | 380 | 1,500 | 1,500 | 1,319 | 981 | 2,300 | 53.33% | 1,500 | -34.78% |
| Wastewater/Admin-Maint of Bldgs & Grds | - | 500 | 500 | 83 | 367 | 450 | -10.00% | 500 | 11.11% |
| Wastewater/Admin-Vehicle Supplies | 3,014 | 5,355 | 5,355 | 898 | 4,202 | 5,100 | -4.76% | 5,250 | 2.94% |
| Wastewater/Admin-Miscellaneous | 1,024 | 10,500 | 10,500 | - | 8,500 | 8,500 | -19.05% | 9,500 | 11.76% |
| Wastewater/Admin-Eqpt & Vehicle Parts | 778 | 3,150 | 3,150 | 45 | 3,105 | 3,150 | 0.00% | 3,150 | 0.00% |
| TOTAL MATERIALS & SUPPLIES | 9,167 | 31,005 | 31,005 | 4,526 | 23,974 | 28,500 | | 29,900 | |
| OTHER CHARGES: | | | | | | | | | |
| Wastewater/Admin-Training & Travel | 1,792 | 4,500 | 4,500 | 50 | 2,950 | 3,000 | -33.33% | 3,500 | 16.67% |
| Wastewater/Admin-Judgements & Damages | - | 500 | 500 | - | 500 | 500 | 0.00% | 500 | 0.00% |
| Wastewater/Admin-Official Fees | - | 1,000 | 1,000 | 30 | 220 | 250 | -75.00% | 1,000 | 300.00% |
| Wastewater/Admin-Depreciation | 4,816 | 4,816 | 4,816 | - | 4,816 | 4,816 | 0.00% | 5,057 | 5.00% |
| Wastewater/Admin-Miscellaneous | 34,237 | 50,000 | 50,000 | - | 50,000 | 50,000 | 0.00% | 50,000 | 0.00% |
| TOTAL OTHER CHARGES | 40,845 | 60,816 | 60,816 | 80 | 58,486 | 58,566 | | 60,057 | |
| DEBT SERVICE: | | | | | | | | | |
| Wastewater/Admin-Interest | 8,466 | 17,856 | 17,856 | 12,014 | 12,196 | 24,210 | 35.58% | 22,574 | -6.76% |
| TOTAL DEBT SERVICE | 8,466 | 17,856 | 17,856 | 12,014 | 12,196 | 24,210 | | 22,574 | |
| INTERGOVERNMENTAL: | | | | | | | | | |
| Wastewater/Admin-Ad Val Tax Ded-Sheriff | 77,660 | 120,500 | 120,500 | 114,372 | - | 114,372 | -5.09% | 121,000 | 5.80% |
| Wastewater/Admin-Cost of Ad.Val | - | 1,500 | 1,500 | - | 1,500 | 1,500 | 0.00% | 1,500 | 0.00% |
| Wastewater/Admin-Inter Charges | 225,583 | 230,625 | 230,625 | 94,413 | 131,919 | 226,332 | -1.86% | 231,990 | 2.50% |
| TOTAL INTERGOVERNMENTAL | 303,243 | 352,625 | 352,625 | 208,785 | 133,419 | 342,204 | | 354,490 | |
| TRANSFERS: | | | | | | | | | |
| Transfer to General Fund - Indirect Cost | 200,000 | 200,000 | 200,000 | - | 200,000 | 200,000 | 0.00% | 200,000 | 0.00% |
| TOTAL TRANSFERS | 200,000 | 200,000 | 200,000 | - | 200,000 | 200,000 | | 200,000 | |
| TOTAL EXPENDITURES | 1,741,920 | 1,391,317 | 1,391,317 | 519,546 | 738,351 | 1,257,897 | | 1,440,471 | |

**WASTEWATER
COLLECTION & MAINTENANCE
ACCOUNT NUMBER: 401-420452**

| Description | 2019 | 2020 | | | | | 2021 | | |
|--------------------------------------|----------------------|--------------------|------------------------|---|-----------------------------------|---|---|--------------------|---|
| | Prior Year Actual | Original Budget | Last Adopted Budget | Actual Year-to-Date (as of June 30th) | Estimate Remaining for Year | Projected Actual Result at Year End | % Change Last Adopted vs Projected Actual | Proposed Budget | % Change Projected Actual vs Proposed |
| EXPENDITURES: | | | | | | | | | |
| PERSONAL SERVICES: | | | | | | | | | |
| Wastewater/C&M-Salaries | 2,157,175 | 2,600,000 | 2,600,000 | 1,025,950 | 1,124,050 | 2,150,000 | -17.31% | 2,530,000 | 17.67% |
| Wastewater/C&M-FICA | 443 | 400 | 400 | 1,573 | 1,427 | 3,000 | 650.00% | 3,000 | 0.00% |
| Wastewater/C&M-Retirement | 248,050 | 321,000 | 321,000 | 123,332 | 135,168 | 258,500 | -19.47% | 305,000 | 17.99% |
| Wastewater/C&M-Health/Life Insurance | 350,622 | 531,500 | 531,500 | 200,737 | 197,263 | 398,000 | -25.12% | 530,000 | 33.17% |
| Wastewater/C&M-Workers Compensation | 125,529 | 150,000 | 150,000 | 64,106 | 70,394 | 134,500 | -10.33% | 160,000 | 18.96% |
| Wastewater/C&M-Unemployment | 215 | 275 | 275 | 103 | 112 | 215 | -21.82% | 275 | 27.91% |
| Wastewater/C&M-Medicare | 30,420 | 37,500 | 37,500 | 14,749 | 16,251 | 31,000 | -17.33% | 37,000 | 19.35% |
| Wastewater/C&M-Disability | 5,683 | 7,200 | 7,200 | 3,187 | 3,013 | 6,200 | -13.89% | 8,400 | 35.48% |
| Wastewater/C&M-Deferred Compensation | 33,539 | 35,000 | 35,000 | 19,905 | 23,095 | 43,000 | 22.86% | 44,000 | 2.33% |
| Wastewater/C&M-Dental Insurance | 2,810 | 4,100 | 4,100 | 1,570 | 1,530 | 3,100 | -24.39% | 3,800 | 2.33% |
| Wastewater/C&M-OPEB Contribution | 75,501 | 90,000 | 90,000 | 35,908 | 39,292 | 75,200 | -16.44% | 89,000 | 22.58% |
| Wastewater/C&M-Miscellaneous | 9,584 | 7,500 | 7,500 | 1,401 | 8,599 | 10,000 | 33.33% | 10,000 | 0.00% |
| TOTAL PERSONAL SERVICES | 3,039,571 | 3,784,475 | 3,784,475 | 1,492,521 | 1,620,194 | 3,112,715 | | 3,720,475 | |
| OPERATING SERVICES: | | | | | | | | | |
| Wastewater/C&M-Ads, Dues & Subs | 960 | 1,600 | 1,600 | 260 | 1,240 | 1,500 | -6.25% | 1,600 | 6.67% |
| Wastewater/C&M-Printing | 520 | 500 | 500 | - | 500 | 500 | 0.00% | 500 | 0.00% |
| Wastewater/C&M-Utilities - Electric | 360,432 | 415,010 | 415,010 | 138,144 | 256,856 | 395,000 | -4.82% | 414,750 | 5.00% |
| Wastewater/C&M-Utilities - Gas | 164 | 100 | 100 | - | 100 | 100 | 0.00% | 100 | 0.00% |
| Wastewater/C&M-Utilities - Water | 6,504 | 4,500 | 4,500 | 1,207 | 3,293 | 4,500 | 0.00% | 4,750 | 5.56% |
| Wastewater/C&M-Postage | - | 250 | 250 | - | 250 | 250 | 0.00% | 250 | 0.00% |
| Wastewater/C&M-Telephone | 26,361 | 26,050 | 26,050 | 11,377 | 15,123 | 26,500 | 1.73% | 27,250 | 2.83% |
| Wastewater/C&M-Rentals | 157,441 | 229,075 | 229,075 | 12,621 | 220,929 | 233,550 | 1.95% | 326,847 | 39.95% |
| Wastewater/C&M-Maint of Prop & Equip | 197,802 | 246,840 | 246,840 | 51,339 | 192,511 | 243,850 | -1.21% | 258,428 | 5.98% |
| Wastewater/C&M-Contractual Services | 53,679 | 62,650 | 62,650 | 14,609 | 47,131 | 61,740 | -1.45% | 61,740 | 0.00% |
| Wastewater/C&M-Professional Services | 31,158 | 47,000 | 47,000 | 4,790 | 37,210 | 42,000 | -10.64% | 42,000 | 0.00% |
| Wastewater/C&M-Automobile Insurance | 29,114 | 32,025 | 32,025 | 32,132 | - | 32,132 | 0.33% | 35,346 | 10.00% |
| Wastewater/C&M-Employee Liability | 7,212 | 7,935 | 7,935 | 7,153 | - | 7,153 | -9.86% | 7,868 | 10.00% |
| Wastewater/C&M-General Liability | 41,486 | 45,635 | 45,635 | 50,023 | - | 50,023 | 9.62% | 55,025 | 10.00% |
| TOTAL OPERATING SERVICES | 912,833 | 1,119,170 | 1,119,170 | 323,655 | 775,143 | 1,098,798 | | 1,236,454 | |

CONTINUED

**WASTEWATER
COLLECTION & MAINTENANCE
ACCOUNT NUMBER: 401-420452**

| Description | 2019 | 2020 | | | | | 2021 | | |
|--|----------------------|--------------------|------------------------|---|-----------------------------------|---|---|--------------------|---|
| | Prior Year Actual | Original Budget | Last Adopted Budget | Actual Year-to-Date (as of June 30th) | Estimate Remaining for Year | Projected Actual Result at Year End | % Change Last Adopted vs Projected Actual | Proposed Budget | % Change Projected Actual vs Proposed |
| EXPENDITURES: (CONT.) | | | | | | | | | |
| MATERIALS & SUPPLIES: | | | | | | | | | |
| Wastewater/C&M-Office & Comm. Equip. | 13,684 | 48,000 | 48,000 | 6,618 | 30,882 | 37,500 | -21.88% | 37,500 | 0.00% |
| Wastewater/C&M-Office Supplies | 1,940 | 4,500 | 4,500 | 447 | 3,553 | 4,000 | -11.11% | 4,500 | 12.50% |
| Wastewater/C&M-Medical Supplies | 487 | 800 | 800 | 920 | 380 | 1,300 | 62.50% | 1,300 | 0.00% |
| Wastewater/C&M-Food & Clothing | 10,239 | 15,200 | 15,200 | 10,725 | 6,875 | 17,600 | 15.79% | 17,600 | 0.00% |
| Wastewater/C&M-Maint of Bldgs & Grds | 54,751 | 66,500 | 66,500 | 23,589 | 36,411 | 60,000 | -9.77% | 66,500 | 10.83% |
| Wastewater/C&M-Vehicle Supplies | 107,749 | 125,000 | 125,000 | 31,548 | 85,452 | 117,000 | -6.40% | 125,000 | 6.84% |
| Wastewater/C&M-Miscellaneous | 287,923 | 244,650 | 244,650 | 97,651 | 204,668 | 302,319 | 23.57% | 317,435 | 5.00% |
| Wastewater/C&M-Shells/Sand/Dirt/Gravel | 13,708 | 15,000 | 15,000 | 2,762 | 12,238 | 15,000 | 0.00% | 15,000 | 0.00% |
| Wastewater/C&M-Eqpt & Vehicle Parts | 43,840 | 48,175 | 48,175 | 11,915 | 34,117 | 46,032 | -4.45% | 48,334 | 5.00% |
| Wastewater/C&M-Asphalt & Filler | - | 35,000 | 35,000 | 109 | 24,891 | 25,000 | -28.57% | 25,000 | 0.00% |
| Wastewater/C&M-Misc. Materials | 30,291 | 37,800 | 37,800 | 5,582 | 29,418 | 35,000 | -7.41% | 36,750 | 5.00% |
| Wastewater/C&M-Tools & Equipment | 40,520 | 45,000 | 45,000 | 28,601 | 26,399 | 55,000 | 22.22% | 57,750 | 5.00% |
| Wastewater/C&M-Small Pumps/Mech. | 184,029 | 215,250 | 215,250 | 83,680 | 121,320 | 205,000 | -4.76% | 215,250 | 5.00% |
| TOTAL MATERIALS & SUPPLIES | 789,161 | 900,875 | 900,875 | 304,147 | 616,604 | 920,751 | | 967,919 | |
| OTHER CHARGES: | | | | | | | | | |
| Wastewater/C&M-Training & Travel | 22,359 | 20,000 | 20,000 | 3,966 | 16,034 | 20,000 | 0.00% | 25,000 | 25.00% |
| Wastewater/C&M-Judgements & Damages | - | 2,000 | 2,000 | - | 2,000 | 2,000 | 0.00% | 2,000 | 0.00% |
| Wastewater/C&M-Official Fees | 2,066 | 3,000 | 3,000 | 1,399 | 1,601 | 3,000 | 0.00% | 3,000 | 0.00% |
| Wastewater/C&M-Depreciation | 2,931,724 | 2,800,721 | 2,800,721 | - | 2,931,724 | 2,931,724 | 4.68% | 3,078,310 | 5.00% |
| Wastewater/C&M-Loss on Deleted FA | - | 10,000 | 10,000 | - | 10,000 | 10,000 | 0.00% | 10,000 | 0.00% |
| TOTAL OTHER CHARGES | 2,956,149 | 2,835,721 | 2,835,721 | 5,365 | 2,961,359 | 2,966,724 | | 3,118,310 | |
| TOTAL EXPENDITURES | 7,697,714 | 8,640,241 | 8,640,241 | 2,125,688 | 5,973,300 | 8,098,988 | | 9,043,158 | |

**WASTEWATER
TREATMENT
ACCOUNT NUMBER: 401-420453**

| Description | 2019 | 2020 | | | | | 2021 | | |
|---|----------------------|--------------------|------------------------|---|-----------------------------------|---|---|--------------------|---|
| | Prior Year Actual | Original Budget | Last Adopted Budget | Actual Year-to-Date (as of June 30th) | Estimate Remaining for Year | Projected Actual Result at Year End | % Change Last Adopted vs Projected Actual | Proposed Budget | % Change Projected Actual vs Proposed |
| EXPENDITURES: | | | | | | | | | |
| PERSONAL SERVICES: | | | | | | | | | |
| Wastewater/Trmt-Salaries | 1,389,271 | 1,450,000 | 1,450,000 | 650,111 | 819,889 | 1,470,000 | 1.38% | 1,475,000 | 0.34% |
| Wastewater/Trmt-Retirement | 160,314 | 180,000 | 180,000 | 79,639 | 100,361 | 180,000 | 0.00% | 181,000 | 0.56% |
| Wastewater/Trmt-Health/Life Insurance | 223,507 | 253,200 | 253,200 | 118,420 | 121,580 | 240,000 | -5.21% | 261,000 | 8.75% |
| Wastewater/Trmt-Workers Compensation | 77,816 | 80,200 | 80,200 | 38,929 | 49,071 | 88,000 | 9.73% | 89,000 | 1.14% |
| Wastewater/Trmt-Unemployment | 139 | 150 | 150 | 65 | 85 | 150 | 0.00% | 150 | 0.00% |
| Wastewater/Trmt-Medicare | 19,558 | 21,000 | 21,000 | 9,459 | 12,041 | 21,500 | 2.38% | 21,500 | 0.00% |
| Wastewater/Trmt-Disability | 3,334 | 3,500 | 3,500 | 1,710 | 1,790 | 3,500 | 0.00% | 5,000 | 42.86% |
| Wastewater/Trmt-Deferred Compensation | 42,456 | 44,500 | 44,500 | 20,479 | 26,021 | 46,500 | 4.49% | 49,000 | 5.38% |
| Wastewater/Trmt-Dental Insurance | 1,700 | 1,800 | 1,800 | 881 | 919 | 1,800 | 0.00% | 1,800 | 0.00% |
| Wastewater/Trmt-OPEB Contribution | 48,624 | 46,500 | 46,500 | 22,754 | 28,746 | 51,500 | 10.75% | 51,600 | 0.19% |
| Wastewater/Trmt-Miscellaneous | 135 | 800 | 800 | - | 600 | 600 | -25.00% | 600 | 0.00% |
| TOTAL PERSONAL SERVICES | 1,966,854 | 2,081,650 | 2,081,650 | 942,447 | 1,161,103 | 2,103,550 | | 2,135,650 | |
| OPERATING SERVICES: | | | | | | | | | |
| Wastewater/Trmt-Ads, Dues & Subs | 408 | 800 | 800 | - | 600 | 600 | -25.00% | 600 | 0.00% |
| Wastewater/Trmt-Printing | - | 2,000 | 2,000 | - | 2,000 | 2,000 | 0.00% | 2,000 | 0.00% |
| Wastewater/Trmt-Utilities - Electric | 401,411 | 604,460 | 604,460 | 153,519 | 372,019 | 525,538 | -13.06% | 609,565 | 15.99% |
| Wastewater/Trmt-Utilities - Gas | - | 100 | 100 | 28 | 72 | 100 | 0.00% | 100 | 0.00% |
| Wastewater/Trmt-Utilities - Water | 2,829 | 7,500 | 7,500 | 641 | 4,403 | 5,044 | -32.75% | 5,044 | 0.00% |
| Wastewater/Trmt-Telephone | 20,054 | 25,812 | 25,812 | 8,585 | 16,415 | 25,000 | -3.15% | 25,500 | 2.00% |
| Wastewater/Trmt-Rentals | 20,600 | 69,510 | 69,510 | 8,911 | 45,914 | 54,825 | -21.13% | 55,000 | 0.32% |
| Wastewater/Trmt-Maint of Property & Equip | 260,754 | 304,500 | 304,500 | 112,263 | 188,472 | 300,735 | -1.24% | 300,735 | 0.00% |
| Wastewater/Trmt-Contractual Services | 23,912 | 41,850 | 41,850 | 15,396 | 21,804 | 37,200 | -11.11% | 41,250 | 10.89% |
| Wastewater/Trmt-Professional Services | 118,378 | 159,250 | 159,250 | 35,087 | 131,133 | 166,220 | 4.38% | 166,220 | 0.00% |
| Wastewater/Trmt-Property Insurance | 18,429 | 20,280 | 20,280 | 22,187 | - | 22,187 | 9.40% | 24,406 | 10.00% |
| Wastewater/Trmt-Automobile Insurance | 2,834 | 3,120 | 3,120 | 5,165 | - | 5,165 | 65.54% | 5,682 | 10.01% |
| Wastewater/Trmt-Employee Liability | 4,687 | 5,160 | 5,160 | 4,337 | - | 4,337 | -15.95% | 4,770 | 9.98% |
| Wastewater/Trmt-General Liability | 26,768 | 29,445 | 29,445 | 30,319 | - | 30,319 | 2.97% | 33,351 | 10.00% |
| TOTAL OPERATING SERVICES | 901,064 | 1,273,787 | 1,273,787 | 396,438 | 782,832 | 1,179,270 | | 1,274,223 | |

CONTINUED

**WASTEWATER
TREATMENT
ACCOUNT NUMBER: 401-420453**

| Description | 2019 | 2020 | | | | | 2021 | | |
|--|----------------------|--------------------|------------------------|---|-----------------------------------|---|---|--------------------|---|
| | Prior Year Actual | Original Budget | Last Adopted Budget | Actual Year-to-Date (as of June 30th) | Estimate Remaining for Year | Projected Actual Result at Year End | % Change Last Adopted vs Projected Actual | Proposed Budget | % Change Projected Actual vs Proposed |
| EXPENDITURES: (CONT.) | | | | | | | | | |
| MATERIALS & SUPPLIES: | | | | | | | | | |
| Wastewater/Trmt-Office & Comm. Equip. | 1,216 | 28,000 | 28,000 | 2,639 | 19,361 | 22,000 | -21.43% | 23,000 | 4.55% |
| Wastewater/Trmt-Office Supplies | 2,515 | 4,250 | 4,250 | 321 | 3,429 | 3,750 | -11.76% | 4,500 | 20.00% |
| Wastewater/Trmt-Medical Supplies | 1,048 | 700 | 700 | 180 | 520 | 700 | 0.00% | 850 | 21.43% |
| Wastewater/Trmt-Food & Clothing | 5,412 | 5,850 | 5,850 | 2,783 | 3,167 | 5,950 | 1.71% | 5,950 | 0.00% |
| Wastewater/Trmt-Maint of Bldgs & Grnds | 19,073 | 30,500 | 30,500 | 6,856 | 20,644 | 27,500 | -9.84% | 27,500 | 0.00% |
| Wastewater/Trmt-Vehicle Supplies | 15,702 | 21,000 | 21,000 | 5,261 | 12,739 | 18,000 | -14.29% | 20,000 | 11.11% |
| Wastewater/Trmt-Miscellaneous | 204,173 | 235,750 | 235,750 | 45,479 | 175,271 | 220,750 | -6.36% | 226,269 | 2.50% |
| Wastewater/Trmt-Gravel, Sand, Dirt etc | 7,229 | 8,200 | 8,200 | - | 8,200 | 8,200 | 0.00% | 8,405 | 2.50% |
| Wastewater/Trmt-Equip & Vehicle Parts | 64,609 | 65,000 | 65,000 | 76,818 | 23,182 | 100,000 | 53.85% | 105,000 | 5.00% |
| Wastewater/Trmt-Asphalt/Asphalt Filler | - | 16,000 | 16,000 | - | 12,000 | 12,000 | -25.00% | 15,000 | 25.00% |
| Wastewater/Trmt-Lab Chemicals/Supplies | 9,470 | 14,950 | 14,950 | 1,652 | 13,298 | 14,950 | 0.00% | 15,698 | 5.00% |
| Wastewater/Trmt-Miscellaneous | 126,603 | 100,000 | 100,000 | 88,899 | 61,101 | 150,000 | 50.00% | 135,000 | -10.00% |
| Wastewater/Trmt-Tools & Equipment | 6,819 | 13,000 | 13,000 | 2,377 | 7,623 | 10,000 | -23.08% | 10,500 | 5.00% |
| Wastewater/Trmt-Small Tools/Mech. | 9,690 | 20,000 | 20,000 | 3,368 | 11,632 | 15,000 | -25.00% | 20,000 | 33.33% |
| TOTAL MATERIALS & SUPPLIES | 473,559 | 563,200 | 563,200 | 236,633 | 372,167 | 608,800 | | 617,672 | |
| OTHER CHARGES: | | | | | | | | | |
| Wastewater/Trmt-Training & Travel | 3,019 | 6,500 | 6,500 | 839 | 4,161 | 5,000 | -23.08% | 5,000 | 0.00% |
| Wastewater/Trmt-Official Fees | 290 | 1,000 | 1,000 | 253 | 247 | 500 | -50.00% | 1,000 | 100.00% |
| Wastewater/Trmt-Depreciation | 1,253,474 | 1,232,942 | 1,232,942 | - | 1,253,374 | 1,253,374 | 1.66% | 1,316,043 | 5.00% |
| TOTAL OTHER CHARGES | 1,256,783 | 1,240,442 | 1,240,442 | 1,092 | 1,257,782 | 1,258,874 | | 1,322,043 | |
| TOTAL EXPENDITURES | 4,598,260 | 5,159,079 | 5,159,079 | 1,576,610 | 3,573,884 | 5,150,494 | | 5,349,588 | |

FUND NUMBER: 401

**NARRATIVE EXPLANATION OF CAPITAL OUTLAY
FOR REQUESTED YEAR 2021**

| CAPITAL OUTLAY: | AMOUNT | DETAILED DESCRIPTION | Sub-total |
|--|---------------------|---|------------------|
| Construction in Progress | | | |
| Improvements other than Buildings | \$ 2,561,000 | St. Rose Phase II | \$ 450,000 |
| | | Luling Oxidation Pond Upgrade (to cover Eng., Insp. And Testing Sewer Master Plan | 1,050,000 |
| | | Luling Oxidation Pond Discharge Station | 300,000 |
| | | St. Rose Sewer Force Main (GF Transfer) | 761,000 |
| | | | 100,000 |
| Equipment | | | |
| Collection & Maintenance | \$ 486,000 | Ford - F450 Pickup Truck (to replace unit 462) | \$ 75,000 |
| | | Replacement Pumps | 300,000 |
| | | Mower for Bobcat | 8,000 |
| | | 3 Drive Units (coated) for Boutte - Mitsubishi | 65,000 |
| | | 3 Drive Units Destrehan Plant Influent | 38,000 |
| Major Repairs | | | |
| | \$ 1,075,000 | Major Repairs | \$ 900,000 |
| | | Repair/Replace Diffuser Assemblies | 75,000 |
| | | Replace/Repair Doors at St, John Lift Station | 100,000 |
| Grand Total Requested: | \$4,122,000 | | |
| <hr/> | | | |
| Partially-Funded Projects: Fund 406 | \$ 4,956,315 | Projects to be paid with Bond Issue | |
| | | Upgrade to the St. Charles Ridge Road Parts' House, Luling Pond Upgrade | |
| | | - Improvements other Than Buildings | \$ 4,956,315 |
| <hr/> | | | |
| | \$9,078,315 | Total Proposed 2021 Capital Projects | |

CONSOLIDATED WATERWORKS DISTRICT NO. 1
FUND NUMBER: 430

| Description | 2019 | 2020 | | | | 2021 | | | |
|--|----------------------|--------------------|------------------------|---|-----------------------------------|---|---|--------------------|---|
| | Prior Year Actual | Original Budget | Last Adopted Budget | Actual Year-to-Date (as of June 30th) | Estimate Remaining for Year | Projected Actual Result at Year End | % Change Last Adopted vs Projected Actual | Proposed Budget | % Change Projected Actual vs Proposed |
| BEGINNING NET ASSETS: | | | | | | | | | |
| Invested in Capital Assets, Net of Debt | 34,139,396 | 34,202,070 | 34,202,070 | | | 35,496,818 | | 34,202,070 | |
| Restricted for Debt Service | 1,727,038 | 1,727,038 | 1,727,038 | | | 1,727,038 | | 1,727,038 | |
| Restricted for Capital Projects | 2,527,877 | 2,839,553 | 2,839,553 | | | 2,534,904 | | 2,839,553 | |
| Unrestricted | (981,691) | (294,698) | (294,698) | | | (1,055,537) | | 1,393,466 | |
| REVENUES: | | | | | | | | | |
| 2020 CARES Act | - | - | - | - | 32,693 | 32,693 | 100.00% | - | -100.00% |
| Disaster Relief | 4,032 | - | - | - | - | - | 0.00% | - | 0.00% |
| Office of Community Development | - | - | - | - | - | - | 0.00% | 143,000 | 100.00% |
| Bookkeeping/Adm. Charges | 13,995 | 7,000 | 7,000 | 3,759 | 2,941 | 6,700 | -4.29% | 8,100 | 20.90% |
| Water Sales | 12,533,096 | 12,809,319 | 12,809,319 | 6,078,086 | 6,742,097 | 12,820,183 | 0.08% | 13,113,948 | 2.29% |
| Service Fees | 135,026 | 198,250 | 198,250 | 74,095 | 136,055 | 210,150 | 6.00% | 193,450 | -7.95% |
| Connection Fees | 151,110 | 153,250 | 153,250 | 44,220 | 109,030 | 153,250 | 0.00% | 153,250 | 0.00% |
| Delinquent Charges | 551,796 | 568,000 | 568,000 | 122,372 | 429,628 | 552,000 | -2.82% | 562,000 | 1.81% |
| Billing Fees | 269,531 | 268,178 | 268,178 | 112,787 | 155,391 | 268,178 | 0.00% | 280,568 | 4.62% |
| Miscellaneous Income | 22,739 | 37,000 | 37,000 | 10,507 | 19,493 | 30,000 | -18.92% | 36,000 | 20.00% |
| Interest Earnings | 247,008 | 230,176 | 230,176 | 72,146 | 140,530 | 212,676 | -7.60% | 227,001 | 6.74% |
| Non-Employer Contribution | 42,260 | - | - | - | - | - | 0.00% | - | 0.00% |
| Benefit Contribution | 132,869 | - | - | - | - | - | 0.00% | - | 0.00% |
| Proceeds from Sale of Assets | 46,398 | 20,000 | 20,000 | 4,724 | 5,276 | 10,000 | -50.00% | 70,356 | 603.56% |
| Compensation for Loss of Assets | 2,689 | 3,500 | 3,500 | 1,169 | 2,331 | 3,500 | 0.00% | 3,500 | 0.00% |
| Capital Contribution of Donated Assets | 89,350 | - | - | - | - | - | 0.00% | - | 0.00% |
| TOTAL REVENUES | 14,241,899 | 14,294,673 | 14,294,673 | 6,523,865 | 7,775,465 | 14,299,330 | | 14,791,173 | |
| EXPENDITURES: | | | | | | | | | |
| PERSONAL SERVICES | 5,870,380 | 5,966,933 | 5,966,933 | 2,418,377 | 2,799,143 | 5,217,520 | -12.56% | 5,834,507 | 11.83% |
| OPERATING SERVICES | 1,452,259 | 1,557,928 | 1,557,928 | 769,598 | 793,938 | 1,563,536 | 0.36% | 1,632,729 | 4.43% |
| MATERIALS & SUPPLIES | 1,761,815 | 1,902,800 | 1,902,800 | 772,879 | 1,142,971 | 1,915,850 | 0.69% | 2,149,450 | 12.19% |
| OTHER CHARGES | 2,882,839 | 3,004,200 | 3,004,200 | 1,784 | 2,956,316 | 2,958,100 | -1.53% | 3,045,200 | 2.94% |
| DEBT SERVICE | 734,003 | 949,720 | 949,720 | 750 | 933,538 | 935,420 | -1.51% | 904,420 | -3.31% |
| TRANSFERS | 250,000 | 250,000 | 250,000 | - | 250,000 | 250,000 | 0.00% | 250,000 | 0.00% |
| TOTAL EXPENDITURES | 12,951,296 | 13,631,581 | 13,631,581 | 3,963,388 | 8,875,906 | 12,840,426 | | 13,816,306 | |
| EXCESS (DEFICIENCY) OF CURRENT REVENUES OVER EXPENDITURES | 1,290,603 | 663,092 | 663,092 | | | 1,458,904 | | 974,867 | |

CONTINUED

CONSOLIDATED WATERWORKS DISTRICT NO. 1
FUND NUMBER: 430

| Description | 2019 | 2020 | | | | 2021 | | | |
|---|----------------------|--------------------|------------------------|---|-----------------------------------|---|---|--------------------|---|
| | Prior Year Actual | Original Budget | Last Adopted Budget | Actual Year-to-Date (as of June 30th) | Estimate Remaining for Year | Projected Actual Result at Year End | % Change Last Adopted vs Projected Actual | Proposed Budget | % Change Projected Actual vs Proposed |
| Continued: | | | | | | | | | |
| ENDING NET ASSETS: | | | | | | | | | |
| Invested in Capital Assets, Net of Debt | 35,496,818 | 34,782,664 | 34,782,664 | | | 34,202,070 | | 34,782,664 | |
| Restricted for Debt Service | 1,727,038 | 1,726,588 | 1,726,588 | | | 1,727,038 | | 1,726,588 | |
| Restricted for Capital Projects | 2,534,904 | 2,681,594 | 2,681,594 | | | 2,839,553 | | 2,681,594 | |
| Unrestricted | (1,055,537) | (53,791) | (53,791) | | | 1,393,466 | | 1,946,148 | |

CONSOLIDATED WATERWORKS DISTRICT NO. 1
ADMINISTRATION
ACCOUNT NUMBER: 430-420541

| Description | 2019 | 2020 | | | | | 2021 | | |
|---|-------------------|-----------------|---------------------|---------------------------------------|-----------------------------|-------------------------------------|---|-----------------|---------------------------------------|
| | Prior Year Actual | Original Budget | Last Adopted Budget | Actual Year-to-Date (as of June 30th) | Estimate Remaining for Year | Projected Actual Result at Year End | % Change Last Adopted vs Projected Actual | Proposed Budget | % Change Projected Actual vs Proposed |
| EXPENDITURES: | | | | | | | | | |
| PERSONAL SERVICES: | | | | | | | | | |
| W/W - Admin - Salaries | 385,429 | 405,000 | 405,000 | 181,478 | 223,522 | 405,000 | 0.00% | 414,000 | 2.22% |
| W/W - Admin - Retirement | 119 | 50,650 | 50,650 | 22,224 | 27,776 | 50,000 | -1.28% | 51,000 | 2.00% |
| W/W - Admin - OPEB Expense | 557,784 | - | - | - | - | - | 0.00% | - | 0.00% |
| W/W - Admin - Health/Life Insurance | 65,610 | 78,000 | 78,000 | 36,681 | 37,319 | 74,000 | -5.13% | 82,500 | 11.49% |
| W/W - Admin - Workers Compensation | 7,345 | 7,300 | 7,300 | 3,746 | 4,754 | 8,500 | 16.44% | 9,500 | 11.76% |
| W/W - Admin - Unemployment | 39 | 40 | 40 | 18 | 32 | 50 | 25.00% | 50 | 0.00% |
| W/W - Admin - Medicare | 5,560 | 5,900 | 5,900 | 2,735 | 3,365 | 6,100 | 3.39% | 6,000 | -1.64% |
| W/W - Admin - Disability | 1,229 | 1,300 | 1,300 | 635 | 665 | 1,300 | 0.00% | 1,400 | 7.69% |
| W/W - Admin - Post-Emp. Health Care | 213,413 | 265,000 | 265,000 | 119,102 | 125,898 | 245,000 | -7.55% | 285,000 | 16.33% |
| W/W - Admin - Deferred Compensation | 22,128 | 23,000 | 23,000 | 10,010 | 12,490 | 22,500 | -2.17% | 23,000 | 2.22% |
| W/W - Admin - Dental Insurance | 156 | 200 | 200 | 88 | 142 | 230 | 15.00% | 280 | 21.74% |
| W/W - Admin - OPEB Contribution | (20,699) | 14,200 | 14,200 | 6,350 | 7,850 | 14,200 | 0.00% | 14,500 | 2.11% |
| W/W - Admin - Miscellaneous | 65 | 150 | 150 | - | 150 | 150 | 0.00% | 150 | 0.00% |
| TOTAL PERSONAL SERVICES | 1,238,178 | 850,740 | 850,740 | 383,067 | 443,963 | 827,030 | | 887,380 | |
| OPERATING SERVICES: | | | | | | | | | |
| W/W - Admin - Ads, Dues & Subscriptions | 3,393 | 5,300 | 5,300 | 1,165 | 4,085 | 5,250 | -0.94% | 5,300 | 0.95% |
| W/W - Admin - Printing | 3,444 | 3,052 | 3,052 | 282 | 2,770 | 3,052 | 0.00% | 2,302 | -24.57% |
| W/W - Admin - Utilities - Gas | 704 | 850 | 850 | 545 | 555 | 1,100 | 29.41% | 850 | -22.73% |
| W/W - Admin - Postage | 4,143 | 5,000 | 5,000 | 520 | 4,480 | 5,000 | 0.00% | 4,500 | -10.00% |
| W/W - Admin - Telephone | 33,058 | 35,000 | 35,000 | 14,465 | 20,535 | 35,000 | 0.00% | 35,000 | 0.00% |
| W/W - Admin - Rentals | 5,105 | 4,800 | 4,800 | 3,441 | 1,359 | 4,800 | 0.00% | 4,715 | -1.77% |
| W/W - Admin - Maint of Property & Equip | 2,055 | 8,670 | 8,670 | 444 | 8,106 | 8,550 | -1.38% | 8,550 | 0.00% |
| W/W - Admin - Contractual Services | 52,963 | 57,331 | 57,331 | 31,113 | 26,218 | 57,331 | 0.00% | 54,900 | -4.24% |
| W/W - Admin - Professional Services | 48,109 | 29,100 | 29,100 | 3,389 | 25,711 | 29,100 | 0.00% | 29,100 | 0.00% |
| W/W - Admin - Property Insurance | 11,590 | 12,750 | 12,750 | 11,482 | 4,599 | 16,081 | 26.13% | 17,689 | 10.00% |
| W/W - Admin - Automobile Insurance | 1,889 | 2,080 | 2,080 | 2,008 | - | 2,008 | -3.46% | 2,209 | 10.01% |
| W/W - Admin - Employee Liability | 932 | 1,075 | 1,075 | 904 | - | 904 | -15.91% | 995 | 10.07% |
| W/W - Admin - General Liability | 5,335 | 5,870 | 5,870 | 6,325 | - | 6,325 | 7.75% | 6,958 | 10.01% |
| TOTAL OPERATING SERVICES | 172,720 | 170,878 | 170,878 | 76,083 | 98,418 | 174,501 | | 173,068 | |

CONTINUED

CONSOLIDATED WATERWORKS DISTRICT NO. 1
ADMINISTRATION
ACCOUNT NUMBER: 430-420541

| Description | 2019 | 2020 | | | | | 2021 | | |
|--|-------------------|------------------|---------------------|---------------------------------------|-----------------------------|-------------------------------------|---|------------------|---------------------------------------|
| | Prior Year Actual | Original Budget | Last Adopted Budget | Actual Year-to-Date (as of June 30th) | Estimate Remaining for Year | Projected Actual Result at Year End | % Change Last Adopted vs Projected Actual | Proposed Budget | % Change Projected Actual vs Proposed |
| EXPENDITURES: (CONT.) | | | | | | | | | |
| MATERIALS & SUPPLIES: | | | | | | | | | |
| W/W - Admin - Office & Comm. Equip. | 493 | 8,000 | 8,000 | 2,821 | 5,179 | 8,000 | 0.00% | 8,000 | 0.00% |
| W/W - Admin - Office Supplies | 1,603 | 3,000 | 3,000 | 89 | 2,911 | 3,000 | 0.00% | 2,300 | -23.33% |
| W/W - Admin - Medical Supplies | 136 | 150 | 150 | - | 150 | 150 | 0.00% | 150 | 0.00% |
| W/W - Admin - Food & Clothing | 812 | 2,300 | 2,300 | 786 | 1,514 | 2,300 | 0.00% | 2,300 | 0.00% |
| W/W - Admin - Maint of Bldgs & Grounds | 1,532 | 2,100 | 2,100 | 377 | 1,723 | 2,100 | 0.00% | 2,300 | 9.52% |
| W/W - Admin - Vehicle Supplies | 1,919 | 2,500 | 2,500 | 609 | 1,891 | 2,500 | 0.00% | 2,000 | -20.00% |
| W/W - Admin - Equipment & Vehicle Parts | 1,039 | 750 | 750 | - | 750 | 750 | 0.00% | 750 | 0.00% |
| W/W - Admin - Tools & Equipment | 627 | 100 | 100 | - | 100 | 100 | 0.00% | 100 | 0.00% |
| TOTAL MATERIALS & SUPPLIES | 8,161 | 18,900 | 18,900 | 4,682 | 14,218 | 18,900 | | 17,900 | |
| OTHER CHARGES: | | | | | | | | | |
| W/W - Admin - Training & Travel | 7,401 | 19,000 | 19,000 | 59 | 18,941 | 19,000 | 0.00% | 18,600 | -2.11% |
| W/W - Admin - Judgements & Damages | 1,547 | 500 | 500 | - | 500 | 500 | 0.00% | 500 | 0.00% |
| W/W - Admin - Official Fees | 390 | 900 | 900 | 390 | 510 | 900 | 0.00% | 500 | -44.44% |
| W/W - Admin - Depreciation | 25,939 | 30,000 | 30,000 | - | 28,000 | 28,000 | -6.67% | 25,000 | -10.71% |
| W/W - Admin - Miscellaneous | - | 1,000 | 1,000 | - | 1,000 | 1,000 | 0.00% | 1,000 | 0.00% |
| TOTAL OTHER CHARGES | 35,277 | 51,400 | 51,400 | 449 | 48,951 | 49,400 | | 45,600 | |
| DEBT SERVICE: | | | | | | | | | |
| W/W - Admin - Interest | 732,121 | 946,588 | 946,588 | - | 930,788 | 930,788 | -1.67% | 902,538 | -3.04% |
| W/W - Admin - Paying Agent Fees | 750 | 2,000 | 2,000 | 750 | 2,750 | 3,500 | 75.00% | 750 | -78.57% |
| W/W - Admin - Amort. Bond Issuance Cost | 1,132 | 1,132 | 1,132 | - | - | 1,132 | 0.00% | 1,132 | 0.00% |
| TOTAL DEBT SERVICE | 734,003 | 949,720 | 949,720 | 750 | 933,538 | 935,420 | | 904,420 | |
| TRANSFERS: | | | | | | | | | |
| Transfer to General Fund - Indirect Cost | 250,000 | 250,000 | 250,000 | - | 250,000 | 250,000 | 0.00% | 250,000 | 0.00% |
| TOTAL TRANSFERS | 250,000 | 250,000 | 250,000 | - | 250,000 | 250,000 | | 250,000 | |
| TOTAL EXPENDITURES | 2,438,339 | 2,291,638 | 2,291,638 | 465,031 | 1,789,088 | 2,255,251 | | 2,278,368 | |

CONSOLIDATED WATERWORKS DISTRICT NO. 1
BILLING & COLLECTION
ACCOUNT NUMBER: 430-420542

| Description | 2019 | 2020 | | | | | 2021 | | |
|---------------------------------------|-------------------|-----------------|---------------------|---------------------------------------|-----------------------------|-------------------------------------|---|-----------------|---------------------------------------|
| | Prior Year Actual | Original Budget | Last Adopted Budget | Actual Year-to-Date (as of June 30th) | Estimate Remaining for Year | Projected Actual Result at Year End | % Change Last Adopted vs Projected Actual | Proposed Budget | % Change Projected Actual vs Proposed |
| EXPENDITURES: | | | | | | | | | |
| PERSONAL SERVICES: | | | | | | | | | |
| W/W - B&C - Salaries | 395,817 | 409,000 | 409,000 | 176,277 | 205,723 | 382,000 | -6.60% | 396,000 | 3.66% |
| W/W - B&C - Retirement | 45,580 | 51,200 | 51,200 | 21,594 | 25,406 | 47,000 | -8.20% | 48,500 | 3.19% |
| W/W - B&C - Health/Life Insurance | 95,731 | 109,000 | 109,000 | 46,691 | 40,309 | 87,000 | -20.18% | 83,000 | -4.60% |
| W/W - B&C - Workers Compensation | 1,825 | 1,900 | 1,900 | 881 | 1,119 | 2,000 | 5.26% | 2,000 | 0.00% |
| W/W - B&C - Unemployment | 39 | 40 | 40 | 18 | 32 | 50 | 25.00% | 50 | 0.00% |
| W/W - B&C - Medicare | 5,494 | 6,000 | 6,000 | 2,584 | 3,016 | 5,600 | -6.67% | 5,800 | 3.57% |
| W/W - B&C - Disability | 1,295 | 1,350 | 1,350 | 639 | 661 | 1,300 | -3.70% | 1,200 | -7.69% |
| W/W - B&C - Deferred Compensation | 11,771 | 11,500 | 11,500 | 7,293 | 9,207 | 16,500 | 43.48% | 17,000 | 3.03% |
| W/W - B&C - Dental Insurance | 720 | 720 | 720 | 325 | 325 | 650 | -9.72% | 500 | -23.08% |
| W/W - B&C - OPEB Contribution | 13,829 | 14,400 | 14,400 | 6,170 | 7,330 | 13,500 | -6.25% | 14,000 | 3.70% |
| W/W - B&C - Miscellaneous | - | 175 | 175 | - | 175 | 175 | 0.00% | 175 | 0.00% |
| TOTAL PERSONAL SERVICES | 572,101 | 605,285 | 605,285 | 262,472 | 293,303 | 555,775 | | 568,225 | |
| OPERATING SERVICES: | | | | | | | | | |
| W/W - B&C - Ads, Dues & Subscriptions | 248 | 750 | 750 | 255 | 345 | 600 | -20.00% | 750 | 25.00% |
| W/W - B&C - Printing | 32,708 | 35,595 | 35,595 | 18,226 | 13,824 | 32,050 | -9.96% | 44,975 | 40.33% |
| W/W - B&C - Postage | 102,190 | 108,500 | 108,500 | 43,948 | 64,552 | 108,500 | 0.00% | 107,000 | -1.38% |
| W/W - B&C - Maint of Property & Equip | 200 | 1,000 | 1,000 | - | 1,000 | 1,000 | 0.00% | 700 | -30.00% |
| W/W - B&C - Contractual Services | 50,531 | 47,350 | 47,350 | 26,957 | 26,193 | 53,150 | 12.25% | 57,875 | 8.89% |
| W/W - B&C - Professional Services | 22,604 | 25,100 | 25,100 | 39,271 | (14,171) | 25,100 | 0.00% | 24,900 | -0.80% |
| W/W - B&C - Employee Liability | 834 | 920 | 920 | 741 | - | 741 | -19.46% | 815 | 9.99% |
| W/W - B&C - General Liability | 4,720 | 5,195 | 5,195 | 5,179 | - | 5,179 | -0.31% | 5,697 | 10.00% |
| TOTAL OPERATING SERVICES | 214,035 | 224,410 | 224,410 | 134,577 | 91,743 | 226,320 | | 242,712 | |
| MATERIALS & SUPPLIES: | | | | | | | | | |
| W/W - B&C - Office & Comm. Equip. | 1,995 | 10,000 | 10,000 | 2,093 | 7,907 | 10,000 | 0.00% | 10,000 | 0.00% |
| W/W - B&C - Office Supplies | 6,862 | 7,000 | 7,000 | 1,934 | 4,566 | 6,500 | -7.14% | 5,000 | -23.08% |
| W/W - B&C - Food & Clothing | 623 | 1,500 | 1,500 | 1,400 | 400 | 1,800 | 20.00% | 1,700 | -5.56% |
| W/W - B&C - Maint of Bldgs & Grounds | - | 250 | 250 | - | 50 | 50 | -80.00% | 50 | 0.00% |
| W/W - B&C - Tools & Equipment | - | 50 | 50 | - | 50 | 50 | 0.00% | 50 | 0.00% |
| TOTAL MATERIALS & SUPPLIES | 9,480 | 18,800 | 18,800 | 5,427 | 12,973 | 18,400 | | 16,800 | |
| OTHER CHARGES: | | | | | | | | | |
| W/W - B&C - Training & Travel | - | 5,500 | 5,500 | 465 | 5,535 | 6,000 | 9.09% | 5,500 | -8.33% |
| W/W - B&C - Depreciation | 5,731 | 6,000 | 6,000 | - | 6,000 | 6,000 | 0.00% | 6,000 | 0.00% |
| W/W - B&C - Miscellaneous | 24,698 | 21,250 | 21,250 | - | 31,250 | 31,250 | 47.06% | 32,250 | 3.20% |
| TOTAL OTHER CHARGES | 30,429 | 32,750 | 32,750 | 465 | 42,785 | 43,250 | | 43,750 | |
| TOTAL EXPENDITURES | 826,045 | 881,245 | 881,245 | 402,941 | 440,804 | 843,745 | | 871,487 | |

CONSOLIDATED WATERWORKS DISTRICT NO. 1
METER READERS
ACCOUNT NUMBER: 430-420543

| Description | 2019 | 2020 | | | | | 2021 | | |
|---|----------------------|--------------------|------------------------|---|-----------------------------------|---|---|--------------------|---|
| | Prior Year Actual | Original Budget | Last Adopted Budget | Actual Year-to-Date (as of June 30th) | Estimate Remaining for Year | Projected Actual Result at Year End | % Change Last Adopted vs Projected Actual | Proposed Budget | % Change Projected Actual vs Proposed |
| EXPENDITURES: | | | | | | | | | |
| PERSONAL SERVICES: | | | | | | | | | |
| W/W - Meter - Salaries | 336,226 | 377,000 | 377,000 | 113,590 | 142,410 | 256,000 | -32.10% | 330,000 | 28.91% |
| W/W - Meter - Retirement | 38,679 | 47,000 | 47,000 | 13,915 | 17,585 | 31,500 | -32.98% | 40,500 | 28.57% |
| W/W - Meter - Health/Life Insurance | 56,824 | 73,000 | 73,000 | 26,107 | 26,393 | 52,500 | -28.08% | 84,500 | 60.95% |
| W/W - Meter - Workers Compensation | 17,400 | 19,500 | 19,500 | 6,316 | 8,184 | 14,500 | -25.64% | 18,500 | 27.59% |
| W/W - Meter - Unemployment | 34 | 40 | 40 | 11 | 39 | 50 | 25.00% | 50 | 0.00% |
| W/W - Meter - Medicare | 4,745 | 5,500 | 5,500 | 1,618 | 2,382 | 4,000 | -27.27% | 4,800 | 20.00% |
| W/W - Meter - Disability | 932 | 1,100 | 1,100 | 371 | 379 | 750 | -31.82% | 850 | 13.33% |
| W/W - Meter - Deferred Compensation | 7,345 | 8,000 | 8,000 | 1,908 | 492 | 2,400 | -70.00% | 400 | -83.33% |
| W/W - Meter - Dental Insurance | 534 | 650 | 650 | 306 | 314 | 620 | -4.62% | 860 | 38.71% |
| W/W - Meter - OPEB Contribution | 11,768 | 13,200 | 13,200 | 3,976 | 5,024 | 9,000 | -31.82% | 11,550 | 28.33% |
| W/W - Meter - Miscellaneous | 1,335 | 1,966 | 1,966 | 845 | 992 | 1,837 | -6.56% | 1,966 | 7.02% |
| TOTAL PERSONAL SERVICES | 475,822 | 546,956 | 546,956 | 168,963 | 204,194 | 373,157 | | 493,976 | |
| OPERATING SERVICES: | | | | | | | | | |
| W/W - Meter - Ads, Dues & Subscriptions | 80 | 275 | 275 | - | 275 | 275 | 0.00% | 225 | -18.18% |
| W/W - Meter - Printing | - | 30 | 30 | 29 | 1 | 30 | 0.00% | 30 | 0.00% |
| W/W - Meter - Telephone | 2,602 | 2,800 | 2,800 | 887 | (887) | - | -100.00% | - | 0.00% |
| W/W - Meter - Rentals | 47 | 200 | 200 | 10 | 190 | 200 | 0.00% | 1,300 | 550.00% |
| W/W - Meter - Maint of Bldgs & Grounds | 17,831 | 11,750 | 11,750 | 7,244 | 4,506 | 11,750 | 0.00% | 11,750 | 0.00% |
| W/W - Meter - Contractual Services | 10,152 | 15,090 | 15,090 | 331 | 14,759 | 15,090 | 0.00% | 11,240 | -25.51% |
| W/W - Meter - Professional Services | 3,545 | 3,500 | 3,500 | 3,520 | 20 | 3,540 | 1.14% | 3,600 | 1.69% |
| W/W - Meter - Automobile Insurance | 6,241 | 6,870 | 6,870 | 7,029 | - | 7,029 | 2.31% | 7,732 | 10.00% |
| W/W - Meter - Employee Liability | 959 | 1,055 | 1,055 | 880 | - | 880 | -16.59% | 968 | 10.00% |
| W/W - Meter - General Liability | 5,505 | 6,060 | 6,060 | 6,152 | - | 6,152 | 1.52% | 6,767 | 10.00% |
| TOTAL OPERATING SERVICES | 46,962 | 47,630 | 47,630 | 26,082 | 18,864 | 44,946 | | 43,612 | |
| MATERIALS & SUPPLIES: | | | | | | | | | |
| W/W - Meter - Office & Comm. Equip. | 4,696 | 5,000 | 5,000 | 181 | 4,819 | 5,000 | 0.00% | 5,000 | 0.00% |
| W/W - Meter - Office Supplies | 703 | 1,250 | 1,250 | 399 | 601 | 1,000 | -20.00% | 1,500 | 50.00% |
| W/W - Meter - Medical Supplies | 112 | 150 | 150 | - | 150 | 150 | 0.00% | 150 | 0.00% |
| W/W - Meter - Food & Clothing | 1,710 | 6,150 | 6,150 | 2,263 | 10,387 | 12,650 | 105.69% | 12,650 | 0.00% |
| W/W - Meter - Maint of Bldgs & Grounds | 1,494 | 1,700 | 1,700 | 442 | 1,258 | 1,700 | 0.00% | 1,700 | 0.00% |
| W/W - Meter - Vehicle Supplies | 20,454 | 19,800 | 19,800 | 6,966 | 12,834 | 19,800 | 0.00% | 20,500 | 3.54% |
| W/W - Meter - Miscellaneous | 766 | 1,300 | 1,300 | 383 | 917 | 1,300 | 0.00% | 3,300 | 153.85% |
| W/W - Meter - Equipment & Vehicle Parts | 20,443 | 20,000 | 20,000 | 8,022 | 11,978 | 20,000 | 0.00% | 21,500 | 7.50% |
| W/W - Meter - Tools & Equipment | 270,063 | 352,500 | 352,500 | 180,409 | 172,091 | 352,500 | 0.00% | 352,500 | 0.00% |
| TOTAL MATERIALS & SUPPLIES | 320,441 | 407,850 | 407,850 | 199,065 | 215,035 | 414,100 | | 418,800 | |

CONTINUED

CONSOLIDATED WATERWORKS DISTRICT NO. 1
METER READERS
ACCOUNT NUMBER: 430-420543

| Description | 2019 | 2020 | | | | | 2021 | | |
|---------------------------------|----------------------|--------------------|------------------------|---|-----------------------------------|---|---|--------------------|---|
| | Prior Year Actual | Original Budget | Last Adopted Budget | Actual Year-to-Date (as of June 30th) | Estimate Remaining for Year | Projected Actual Result at Year End | % Change Last Adopted vs Projected Actual | Proposed Budget | % Change Projected Actual vs Proposed |
| EXPENDITURES: (CONT.) | | | | | | | | | |
| OTHER CHARGES: | | | | | | | | | |
| W/W - Meter - Training & Travel | 457 | 5,600 | 5,600 | - | 5,000 | 5,000 | -10.71% | 5,600 | 12.00% |
| W/W - Meter - Official Fees | 203 | 700 | 700 | 20 | 680 | 700 | 0.00% | 700 | 0.00% |
| W/W - Meter - Depreciation | 60,385 | 25,000 | 25,000 | - | 25,000 | 25,000 | 0.00% | 60,000 | 140.00% |
| W/W - Meter - Miscellaneous | - | 500 | 500 | - | 500 | 500 | 0.00% | 500 | 0.00% |
| TOTAL OTHER CHARGES | 61,045 | 31,800 | 31,800 | 20 | 31,180 | 31,200 | | 66,800 | |
| TOTAL EXPENDITURES | 904,270 | 1,034,236 | 1,034,236 | 394,130 | 469,273 | 863,403 | | 1,023,188 | |

CONSOLIDATED WATERWORKS DISTRICT NO. 1
DISTRIBUTION
ACCOUNT NUMBER: 430-420544

| Description | 2019 | 2020 | | | | | 2021 | | |
|--|----------------------|--------------------|------------------------|---|-----------------------------------|---|---|--------------------|---|
| | Prior Year Actual | Original Budget | Last Adopted Budget | Actual Year-to-Date (as of June 30th) | Estimate Remaining for Year | Projected Actual Result at Year End | % Change Last Adopted vs Projected Actual | Proposed Budget | % Change Projected Actual vs Proposed |
| EXPENDITURES: | | | | | | | | | |
| PERSONAL SERVICES: | | | | | | | | | |
| W/W - Dist - Salaries | 1,016,079 | 1,138,000 | 1,138,000 | 463,138 | 586,862 | 1,050,000 | -7.73% | 1,152,000 | 9.71% |
| W/W - Dist - Retirement | 116,846 | 142,200 | 142,200 | 56,734 | 71,766 | 128,500 | -9.63% | 141,500 | 10.12% |
| W/W - Dist - Health/Life Insurance | 192,535 | 239,000 | 239,000 | 100,307 | 100,693 | 201,000 | -15.90% | 240,500 | 19.65% |
| W/W - Dist - Workers Compensation | 52,679 | 60,000 | 60,000 | 25,750 | 32,750 | 58,500 | -2.50% | 64,100 | 9.57% |
| W/W - Dist - Unemployment | 102 | 120 | 120 | 46 | 59 | 105 | -12.50% | 125 | 19.05% |
| W/W - Dist - Medicare | 14,279 | 16,500 | 16,500 | 6,687 | 8,313 | 15,000 | -9.09% | 16,725 | 11.50% |
| W/W - Dist - Disability | 2,612 | 3,000 | 3,000 | 1,367 | 1,433 | 2,800 | -6.67% | 3,800 | 35.71% |
| W/W - Dist - Deferred Compensation | 38,866 | 32,000 | 32,000 | 10,971 | 12,529 | 23,500 | -26.56% | 22,500 | -4.26% |
| W/W - Dist - Dental Insurance | 1,240 | 1,600 | 1,600 | 686 | 714 | 1,400 | -12.50% | 1,600 | 14.29% |
| W/W - Dist - OPEB Contribution | 35,563 | 40,000 | 40,000 | 16,210 | 20,790 | 37,000 | -7.50% | 40,400 | 9.19% |
| W/W - Dist - Miscellaneous | 3,165 | 1,966 | 1,966 | 1,120 | 717 | 1,837 | -6.56% | 1,966 | 7.02% |
| TOTAL PERSONAL SERVICES | 1,473,966 | 1,674,386 | 1,674,386 | 683,016 | 836,626 | 1,519,642 | | 1,685,216 | |
| OPERATING SERVICES: | | | | | | | | | |
| W/W - Dist - Ads, Dues & Subscriptions | 1,205 | 2,700 | 2,700 | - | 1,565 | 1,565 | -42.04% | 1,650 | 5.43% |
| W/W - Dist - Printing | 147 | 200 | 200 | 223 | (123) | 100 | -50.00% | 250 | 150.00% |
| W/W - Dist - Utilities - Electric | 12,493 | 16,550 | 16,550 | 4,081 | 10,477 | 14,558 | -12.04% | 11,900 | -18.26% |
| W/W - Dist - Utilities - Gas | 460 | 500 | 500 | 227 | 273 | 500 | 0.00% | 500 | 0.00% |
| W/W - Dist - Rentals | 446 | 2,250 | 2,250 | 170 | 2,080 | 2,250 | 0.00% | 45,152 | 1906.76% |
| W/W - Dist - Maint of Property & Equip | 55,298 | 50,600 | 50,600 | 9,833 | 41,567 | 51,400 | 1.58% | 55,600 | 8.17% |
| W/W - Dist - Contractual Services | 48,373 | 42,150 | 42,150 | 19,875 | 26,275 | 46,150 | 9.49% | 48,150 | 4.33% |
| W/W - Dist - Professional Services | 15,576 | 10,500 | 10,500 | 1,010 | 10,480 | 11,490 | 9.43% | 11,500 | 0.09% |
| W/W - Dist - Property Insurance | 8,524 | 9,380 | 9,380 | 10,159 | - | 10,159 | 8.30% | 11,175 | 10.00% |
| W/W - Dist - Automobile Insurance | 10,391 | 11,430 | 11,430 | 11,045 | - | 11,045 | -3.37% | 12,150 | 10.00% |
| W/W - Dist - Employee Liability | 3,247 | 3,575 | 3,575 | 2,934 | - | 2,934 | -17.93% | 3,227 | 9.99% |
| W/W - Dist - General Liability | 18,545 | 20,400 | 20,400 | 20,506 | - | 20,506 | 0.52% | 22,557 | 10.00% |
| TOTAL OPERATING SERVICES | 174,705 | 170,235 | 170,235 | 80,063 | 92,594 | 172,657 | | 223,811 | |

CONTINUED

**CONSOLIDATED WATERWORKS DISTRICT NO. 1
DISTRIBUTION
ACCOUNT NUMBER: 430-420544**

| Description | 2019 | 2020 | | | | | 2021 | | |
|--|----------------------|--------------------|------------------------|---|-----------------------------------|---|---|--------------------|---|
| | Prior Year Actual | Original Budget | Last Adopted Budget | Actual Year-to-Date (as of June 30th) | Estimate Remaining for Year | Projected Actual Result at Year End | % Change Last Adopted vs Projected Actual | Proposed Budget | % Change Projected Actual vs Proposed |
| EXPENDITURES: (CONT.) | | | | | | | | | |
| MATERIALS & SUPPLIES: | | | | | | | | | |
| W/W - Dist - Office & Comm. Equip. | 6,092 | 5,000 | 5,000 | 2,774 | 2,226 | 5,000 | 0.00% | 5,000 | 0.00% |
| W/W - Dist - Office Supplies | 1,162 | 3,000 | 3,000 | 402 | 2,098 | 2,500 | -16.67% | 2,000 | -20.00% |
| W/W - Dist - Medical Supplies | 326 | 600 | 600 | - | 600 | 600 | 0.00% | 600 | 0.00% |
| W/W - Dist - Food & Clothing | 10,846 | 6,000 | 6,000 | 8,894 | 11,606 | 20,500 | 241.67% | 21,500 | 4.88% |
| W/W - Dist - Maint of Bldgs & Grounds | 10,317 | 14,000 | 14,000 | 5,258 | 5,742 | 11,000 | -21.43% | 13,050 | 18.64% |
| W/W - Dist - Vehicle Supplies | 36,250 | 35,000 | 35,000 | 11,808 | 21,192 | 33,000 | -5.71% | 37,000 | 12.12% |
| W/W - Dist - Miscellaneous | 149,514 | 211,000 | 211,000 | 75,273 | 135,727 | 211,000 | 0.00% | 211,000 | 0.00% |
| W/W - Dist - Sand/Shells/Dirt/Gravel | 4,124 | 14,400 | 14,400 | 3,334 | 5,166 | 8,500 | -40.97% | 14,500 | 70.59% |
| W/W - Dist - Equipment & Vehicle Parts | 63,783 | 63,500 | 63,500 | 19,320 | 54,180 | 73,500 | 15.75% | 68,500 | -6.80% |
| W/W - Dist - Asphalt/Concrete | 16 | 500 | 500 | 12 | 488 | 500 | 0.00% | 500 | 0.00% |
| W/W - Dist - Lab Supplies | 911 | 1,500 | 1,500 | - | - | - | 100.00% | - | 0.00% |
| W/W - Dist - Chemicals | 1,727 | - | - | 1,200 | (600) | 600 | 100.00% | 1,200 | 100.00% |
| W/W - Dist - Tools & Equipment | 36,659 | 43,000 | 43,000 | 10,429 | 32,571 | 43,000 | 0.00% | 45,000 | 4.65% |
| TOTAL MATERIALS & SUPPLIES | 321,727 | 397,500 | 397,500 | 138,704 | 270,996 | 409,700 | | 419,850 | |
| OTHER CHARGES: | | | | | | | | | |
| W/W - Dist - Training & Travel | 9,124 | 7,500 | 7,500 | - | 4,500 | 4,500 | -40.00% | 8,500 | 88.89% |
| W/W - Dist - Judgements & Damages | - | 2,500 | 2,500 | - | 2,500 | 2,500 | 0.00% | 2,500 | 0.00% |
| W/W - Dist - Official Fees | 1,179 | 1,500 | 1,500 | 515 | 985 | 1,500 | 0.00% | 1,500 | 0.00% |
| W/W - Dist - Depreciation | 1,122,653 | 1,200,000 | 1,200,000 | - | 1,200,000 | 1,200,000 | 0.00% | 1,200,000 | 0.00% |
| W/W - Dist - Miscellaneous | - | 2,000 | 2,000 | - | 2,000 | 2,000 | 0.00% | 2,000 | 0.00% |
| TOTAL OTHER CHARGES | 1,132,956 | 1,213,500 | 1,213,500 | 515 | 1,209,985 | 1,210,500 | | 1,214,500 | |
| TOTAL EXPENDITURES | 3,103,354 | 3,455,621 | 3,455,621 | 902,298 | 2,410,201 | 3,312,499 | | 3,543,377 | |

**CONSOLIDATED WATERWORKS DISTRICT NO. 1
PLANT
ACCOUNT NUMBER: 430-420545**

| Description | 2019 | 2020 | | | | | 2021 | | |
|---|----------------------|--------------------|------------------------|---|-----------------------------------|---|---|--------------------|---|
| | Prior Year Actual | Original Budget | Last Adopted Budget | Actual Year-to-Date (as of June 30th) | Estimate Remaining for Year | Projected Actual Result at Year End | % Change Last Adopted vs Projected Actual | Proposed Budget | % Change Projected Actual vs Proposed |
| EXPENDITURES: | | | | | | | | | |
| PERSONAL SERVICES: | | | | | | | | | |
| W/W - Plant - Salaries | 1,488,178 | 1,588,000 | 1,588,000 | 638,245 | 721,755 | 1,360,000 | -14.36% | 1,531,000 | 12.57% |
| W/W - Plant - Retirement | 171,143 | 199,000 | 199,000 | 77,818 | 88,182 | 166,000 | -16.58% | 188,000 | 13.25% |
| W/W - Plant - Health/Life Insurance | 257,303 | 292,000 | 292,000 | 125,639 | 124,361 | 250,000 | -14.38% | 296,000 | 18.40% |
| W/W - Plant - Workers Compensation | 77,066 | 82,000 | 82,000 | 35,486 | 40,014 | 75,500 | -7.93% | 85,500 | 13.25% |
| W/W - Plant - Unemployment | 149 | 200 | 200 | 64 | 86 | 150 | -25.00% | 160 | 6.67% |
| W/W - Plant - Medicare | 20,911 | 23,100 | 23,100 | 9,105 | 10,395 | 19,500 | -15.58% | 22,200 | 13.85% |
| W/W - Plant - Disability | 3,535 | 3,800 | 3,800 | 1,635 | 1,715 | 3,350 | -11.84% | 5,100 | 52.24% |
| W/W - Plant - Deferred Compensation | 37,244 | 41,000 | 41,000 | 8,668 | 7,332 | 16,000 | -60.98% | 14,000 | -12.50% |
| W/W - Plant - Dental Insurance | 2,230 | 2,500 | 2,500 | 970 | 980 | 1,950 | -22.00% | 2,150 | 10.26% |
| W/W - Plant - OPEB Contribution | 52,086 | 56,000 | 56,000 | 22,339 | 25,161 | 47,500 | -15.18% | 53,600 | 12.84% |
| W/W - Plant - Miscellaneous | 468 | 1,966 | 1,966 | 890 | 1,076 | 1,966 | 0.00% | 2,000 | 1.73% |
| TOTAL PERSONAL SERVICES | 2,110,313 | 2,289,566 | 2,289,566 | 920,859 | 1,021,057 | 1,941,916 | | 2,199,710 | |
| OPERATING SERVICES: | | | | | | | | | |
| W/W - Plant - Ads, Dues & Subscriptions | 718 | 1,450 | 1,450 | 235 | 1,215 | 1,450 | 0.00% | 1,450 | 0.00% |
| W/W - Plant - Printing | - | 100 | 100 | 697 | 3 | 700 | 600.00% | 500 | -28.57% |
| W/W - Plant - Utilities - Electric | 385,023 | 447,300 | 447,300 | 143,108 | 304,192 | 447,300 | 0.00% | 400,400 | -10.49% |
| W/W - Plant - Utilities - Gas | 14,480 | 12,000 | 12,000 | 11,641 | 6,859 | 18,500 | 54.17% | 18,750 | 1.35% |
| W/W - Plant - Rentals | 16,465 | 10,500 | 10,500 | 6,750 | 3,750 | 10,500 | 0.00% | 16,400 | 56.19% |
| W/W - Plant - Maint of Property & Equip | 146,416 | 165,500 | 165,500 | 50,770 | 115,230 | 166,000 | 0.30% | 186,500 | 12.35% |
| W/W - Plant - Contractual Services | 101,173 | 91,220 | 91,220 | 56,012 | 24,508 | 80,520 | -11.73% | 91,020 | 13.04% |
| W/W - Plant - Professional Services | 33,943 | 56,500 | 56,500 | 13,128 | 33,372 | 46,500 | -17.70% | 43,500 | -6.45% |
| W/W - Plant - Property Insurance | 104,803 | 115,300 | 115,300 | 124,733 | 3,190 | 127,923 | 10.95% | 140,716 | 10.00% |
| W/W - Plant - Automobile Insurance | 6,040 | 6,645 | 6,645 | 6,025 | - | 6,025 | -9.33% | 6,627 | 9.99% |
| W/W - Plant - Employee Liability | 5,170 | 5,690 | 5,690 | 4,966 | - | 4,966 | -12.72% | 5,463 | 10.01% |
| W/W - Plant - General Liability | 29,606 | 32,570 | 32,570 | 34,728 | - | 34,728 | 6.63% | 38,200 | 10.00% |
| TOTAL OPERATING SERVICES | 843,837 | 944,775 | 944,775 | 452,793 | 492,319 | 945,112 | | 949,526 | |

CONTINUED

**CONSOLIDATED WATERWORKS DISTRICT NO. 1
PLANT
ACCOUNT NUMBER: 430-420545**

| Description | 2019 | 2020 | | | | | 2021 | | |
|---|----------------------|--------------------|------------------------|---|-----------------------------------|---|---|--------------------|---|
| | Prior Year Actual | Original Budget | Last Adopted Budget | Actual Year-to-Date (as of June 30th) | Estimate Remaining for Year | Projected Actual Result at Year End | % Change Last Adopted vs Projected Actual | Proposed Budget | % Change Projected Actual vs Proposed |
| EXPENDITURES: (CONT.) | | | | | | | | | |
| MATERIALS & SUPPLIES: | | | | | | | | | |
| W/W - Plant - Office & Comm. Equip. | 7,958 | 10,000 | 10,000 | 5,070 | 4,930 | 10,000 | 0.00% | 10,000 | 0.00% |
| W/W - Plant - Office Supplies | 11,135 | 11,500 | 11,500 | 2,315 | 4,685 | 7,000 | -39.13% | 5,300 | -24.29% |
| W/W - Plant - Medical Supplies | 586 | 1,000 | 1,000 | - | 1,000 | 1,000 | 0.00% | 1,000 | 0.00% |
| W/W - Plant - Food & Clothing | 5,682 | 4,600 | 4,600 | 2,928 | 1,672 | 4,600 | 0.00% | 5,700 | 23.91% |
| W/W - Plant - Maint of Bldgs & Grounds | 25,299 | 20,500 | 20,500 | 6,588 | 13,412 | 20,000 | -2.44% | 27,100 | 35.50% |
| W/W - Plant - Vehicle Supplies | 17,383 | 20,000 | 20,000 | 4,509 | 15,491 | 20,000 | 0.00% | 20,000 | 0.00% |
| W/W - Plant - Lab/Operating Supplies | 50,744 | 41,000 | 41,000 | 18,541 | 22,459 | 41,000 | 0.00% | 41,000 | 0.00% |
| W/W - Plant - Sand/Shell/Dirt/Gravel | 394 | 500 | 500 | 41 | 459 | 500 | 0.00% | 500 | 0.00% |
| W/W - Plant - Equipment & Vehicle Parts | 29,600 | 16,000 | 16,000 | 6,749 | 9,251 | 16,000 | 0.00% | 23,000 | 43.75% |
| W/W - Plant - Asphalt/Concrete | 74 | 500 | 500 | 77 | 423 | 500 | 0.00% | 500 | 0.00% |
| W/W - Plant - Lab Supplies | 72,997 | 50,000 | 50,000 | 25,336 | 24,664 | 50,000 | 0.00% | 75,000 | 50.00% |
| W/W - Plant - Chemicals | 805,713 | 809,150 | 809,150 | 331,496 | 477,654 | 809,150 | 0.00% | 990,000 | 22.35% |
| W/W - Plant - Tools & Equipment | 74,441 | 75,000 | 75,000 | 21,351 | 53,649 | 75,000 | 0.00% | 77,000 | 2.67% |
| TOTAL MATERIALS & SUPPLIES | 1,102,006 | 1,059,750 | 1,059,750 | 425,001 | 629,749 | 1,054,750 | | 1,276,100 | |
| OTHER CHARGES: | | | | | | | | | |
| W/W - Plant - Training & Travel | 18,528 | 26,000 | 26,000 | - | 15,000 | 15,000 | -42.31% | 26,000 | 73.33% |
| W/W - Plant - Official Fees | 2,934 | 3,750 | 3,750 | 335 | 3,415 | 3,750 | 0.00% | 3,550 | -5.33% |
| W/W - Plant - Depreciation | 1,601,670 | 1,640,000 | 1,640,000 | - | 1,600,000 | 1,600,000 | -2.44% | 1,640,000 | 2.50% |
| W/W - Plant - Miscellaneous | - | 5,000 | 5,000 | - | 5,000 | 5,000 | 0.00% | 5,000 | 0.00% |
| TOTAL OTHER CHARGES | 1,623,132 | 1,674,750 | 1,674,750 | 335 | 1,623,415 | 1,623,750 | | 1,674,550 | |
| TOTAL EXPENDITURES | 5,679,288 | 5,968,841 | 5,968,841 | 1,798,988 | 3,766,540 | 5,565,528 | | 6,099,886 | |

CONSOLIDATED WATERWORKS DISTRICT NO. 1
FUND NUMBER: 430

NARRATIVE EXPLANATION OF CAPITAL OUTLAY
 FOR REQUESTED YEAR 2021

| CAPITAL OUTLAY: | AMOUNT | DETAILED DESCRIPTION | Sub-total |
|--|---------------------|--|---|
| Canal Crossing | \$ 30,000 | Move above ground canal crossing to underneath canals (2 locations @ \$15,000 each) | \$ 30,000 |
| Distribution Equipment and Improvements | \$ 264,250 | Warehouse - Normal & Emergency equipment replacement Inserta Valves GIS, Pictometry Equipment & Software (15% Cost Share; Shared with Drainage; Info Technology; & Planning & Zoning) Bonnet Carre Spillway Water Main Replacement (CWEF Grant) Vehicles/Trailers: Replace Unit# 815 (2016 Ford 1-ton F350 w/ 140,000 miles) | \$ 10,000 40,000 11,250 143,000 60,000 |
| Billing Equipment and Improvements | \$ 10,000 | Billing equipment upgrades & replacements | \$ 10,000 |
| Admininstration Equipment and Improvements | \$ 17,500 | Administrative equipment replacement/upgrade WB Office Security System Upgrades | \$ 10,000 7,500 |
| Water Towers and Tanks | \$ 267,843 | Baffle Curtains - Additions to One (1) Ground Water Tanks Utility Service Co Annual Pymt Installments: WB GST #1 - YR10 WB GST #2 - YR11 WB GST #3 - YR12 WB GST #4 - YR13 EB GST #1 - YR10 EB GST #2 - YR9 EB GST #4 - YR12 Taft Tower - YR12 | \$ 60,000 24,566 15,356 26,791 30,587 28,951 29,259 30,480 21,853 |
| Water Treatment Plant Improvements | \$ 1,810,000 | WB PLCs EB -Generator Roof EB -Hand Rail Replacement (Aluminum) EB -C Plant Valve Actuators EB & WB -Update Computers & IFIX EB & WB -Update River PLC & Radio EB & WB -Update Ammonia Detectors C Plant -Under Drain Filters Analytical & Normal equipment for West Bank Analytical & Normal equipment for East Bank | \$ 50,000 50,000 50,000 50,000 130,000 40,000 20,000 1,300,000 60,000 60,000 |
| Major Repairs | \$ 40,000 | Westbank -River Pumps, Sludge Pumps & Motor Repairs Eastbank -River Docks, Sludge Pumps & Motor Repairs | \$ 20,000 20,000 |
| | \$ 2,439,593 | Total proposed 2021 Capital Projects | |

SOLID WASTE COLLECTION & DISPOSAL

FUND NUMBER: 450

| Description | 2019 | 2020 | | | | | 2021 | | |
|--|----------------------|--------------------|------------------------|---|-----------------------------------|---|---|--------------------|---|
| | Prior Year Actual | Original Budget | Last Adopted Budget | Actual Year-to-Date (as of June 30th) | Estimate Remaining for Year | Projected Actual Result at Year End | % Change Last Adopted vs Projected Actual | Proposed Budget | % Change Projected Actual vs Proposed |
| BEGINNING NET ASSETS: | | | | | | | | | |
| Invested in Capital Assets, Net of Debt | - | - | - | | | - | | - | |
| Restricted for Debt Service | - | - | - | | | - | | - | |
| Restricted for Capital Projects | - | - | - | | | - | | - | |
| Unrestricted | 752,810 | 467,629 | 467,629 | | | 579,534 | | 446,521 | |
| REVENUES: | | | | | | | | | |
| Waste Collection & Disposal Fees | 3,752,650 | 3,814,000 | 3,814,000 | 1,571,834 | 2,223,166 | 3,795,000 | -0.50% | 3,997,940 | 5.35% |
| Recycling Collection Fees | 41 | 100 | 100 | 13 | 9 | 22 | -78.00% | 50 | 127.27% |
| Interest Earnings | 6,098 | 4,800 | 4,800 | (250) | 250 | - | -100.00% | - | 0.00% |
| Non-Employer Contribution | 365 | - | - | - | - | - | 0.00% | - | 0.00% |
| Benefit Contribution | 1,143 | - | - | - | - | - | 0.00% | - | 0.00% |
| Insurance Refunds | 960 | - | - | - | - | - | 0.00% | - | 0.00% |
| Transfer from General Fund | 90,194 | 175,700 | 175,700 | - | 813,640 | 813,640 | 363.08% | 350,000 | -56.98% |
| TOTAL REVENUES | 3,851,451 | 3,994,600 | 3,994,600 | 1,571,597 | 3,037,065 | 4,608,662 | | 4,347,990 | |
| EXPENDITURES: | | | | | | | | | |
| PERSONAL SERVICES | 43,703 | 76,320 | 76,320 | 26,914 | 34,931 | 61,845 | -18.97% | 66,565 | 7.63% |
| OPERATING SERVICES | 3,901,341 | 4,275,770 | 4,275,770 | 1,804,083 | 2,785,482 | 4,589,565 | 7.34% | 4,414,845 | -3.81% |
| MATERIALS & SUPPLIES | 10,731 | 28,000 | 28,000 | 7,756 | 5,209 | 12,965 | -53.70% | 26,000 | 100.54% |
| OTHER CHARGES | 14,463 | 22,100 | 22,100 | 325 | 20,975 | 21,300 | -3.62% | 22,100 | 3.76% |
| INTERGOVERNMENTAL | 43,948 | 45,000 | 45,000 | 18,374 | 26,626 | 45,000 | 0.00% | 46,350 | 3.00% |
| TRANSFERS | 10,541 | 11,000 | 11,000 | - | 11,000 | 11,000 | 0.00% | 11,000 | 0.00% |
| TOTAL EXPENDITURES | 4,024,727 | 4,458,190 | 4,458,190 | 1,857,452 | 2,884,223 | 4,741,675 | | 4,586,860 | |
| EXCESS (DEFICIENCY) OF CURRENT REVENUES OVER EXPENDITURES | (173,276) | (463,590) | (463,590) | | | (133,013) | | (238,870) | |
| CAPITAL CONTRIBUTIONS | - | - | - | | | - | | - | |
| CHANGES IN NET ASSETS | (173,276) | (463,590) | (463,590) | | | (133,013) | | (238,870) | |
| ENDING NET ASSETS: | | | | | | | | | |
| Invested in Capital Assets, Net of Debt | - | - | - | | | - | | - | |
| Restricted for Debt Service | - | - | - | | | - | | - | |
| Restricted for Capital Projects | - | - | - | | | - | | - | |
| Unrestricted | 579,534 | 4,039 | 4,039 | | | 446,521 | | 207,651 | |

SOLID WASTE COLLECTION & DISPOSAL

ACCOUNT NUMBER: 450-420430

| Description | 2019 | 2020 | | | | | 2021 | | |
|--|------------------|------------------|------------------|-----------------------------------|-----------------------|------------------------------|-------------------------------------|------------------|---------------------------------|
| | Prior Year | Original | Last Adopted | Actual | Estimate | Projected | % Change | Proposed | % Change |
| | Actual | Budget | Budget | Year-to-Date (as of June 30th) | Remaining for Year | Actual Result at Year End | Last Adopted vs Projected Actual | Budget | Projected Actual vs Proposed |
| EXPENDITURES: | | | | | | | | | |
| PERSONAL SERVICES: | | | | | | | | | |
| Waste Coll - Salaries | 31,170 | 49,500 | 49,500 | 19,949 | 25,051 | 45,000 | -9.09% | 47,000 | 4.44% |
| Waste Coll - FICA | - | 390 | 390 | - | - | - | -100.00% | - | 0.00% |
| Waste Coll - Retirement | 3,597 | 5,400 | 5,400 | 2,422 | 3,078 | 5,500 | 1.85% | 5,800 | 5.45% |
| Waste Coll - OPEB Expense | 4,467 | - | - | - | - | - | 0.00% | - | 0.00% |
| Waste Coll - Life/Health Insurance | 2,711 | 15,000 | 15,000 | 1,935 | 3,365 | 5,300 | -64.67% | 7,600 | 43.40% |
| Waste Coll - Workers Compensation | 144 | 230 | 230 | 99 | 131 | 230 | 0.00% | 235 | 2.17% |
| Waste Coll - Unemployment | 3 | 5 | 5 | 2 | 3 | 5 | 0.00% | 5 | 0.00% |
| Waste Coll - Medicare | 444 | 715 | 715 | 304 | 396 | 700 | -2.10% | 700 | 0.00% |
| Waste Coll - Disability | 97 | 145 | 145 | 72 | 63 | 135 | -6.90% | 155 | 14.81% |
| Waste Coll - Deferred Compensation | 3,069 | 3,200 | 3,200 | - | 3,200 | 3,200 | 0.00% | 3,200 | 0.00% |
| Waste Coll - Dental Insurance | 50 | 125 | 125 | 36 | 39 | 75 | -40.00% | 120 | 60.00% |
| Waste Coll - OPEB Contribution | (2,049) | 1,510 | 1,510 | 692 | 908 | 1,600 | 5.96% | 1,650 | 3.13% |
| Waste Coll - Miscellaneous | - | 100 | 100 | - | 100 | 100 | 0.00% | 100 | 0.00% |
| TOTAL PERSONAL SERVICES | 43,703 | 76,320 | 76,320 | 26,914 | 34,931 | 61,845 | | 66,565 | |
| OPERATING SERVICES: | | | | | | | | | |
| Waste Coll - Ads, Dues & Subscriptions | - | 500 | 500 | - | 500 | 500 | 0.00% | 500 | 0.00% |
| Waste Coll - Printing & Duplications | 432 | 1,500 | 1,500 | 1,057 | 443 | 1,500 | 0.00% | 2,000 | 33.33% |
| Waste Coll - Postage | 970 | 1,000 | 1,000 | - | 1,000 | 1,000 | 0.00% | 1,000 | 0.00% |
| Waste Coll - Contractual Services | 3,814,280 | 4,112,000 | 4,112,000 | 1,800,369 | 2,779,486 | 4,579,855 | 11.38% | 4,400,450 | -3.92% |
| Waste Coll - Professional Services | 3,190 | 10,000 | 10,000 | 947 | 4,053 | 5,000 | -50.00% | 10,000 | 100.00% |
| Waste Coll - Employee Liability | 102 | 115 | 115 | 101 | - | 101 | -12.17% | 115 | 13.86% |
| Waste Coll - General Liability | 594 | 655 | 655 | 709 | - | 709 | 8.24% | 780 | 10.01% |
| TOTAL OPERATING SERVICES | 3,819,568 | 4,125,770 | 4,125,770 | 1,803,183 | 2,785,482 | 4,588,665 | | 4,414,845 | |
| MATERIALS & SUPPLIES: | | | | | | | | | |
| Waste Coll - Office Supplies | 160 | 200 | 200 | - | 200 | 200 | 0.00% | 200 | 0.00% |
| Waste Coll - Food & Clothing | 8,324 | 10,800 | 10,800 | 5,357 | 3 | 5,360 | -50.37% | 10,800 | 101.49% |
| Waste Coll - Maint. Of Bldg & Grounds | 717 | 1,500 | 1,500 | 717 | 3 | 720 | -52.00% | 1,500 | 108.33% |
| Waste Coll - Miscellaneous | 128 | 12,000 | 12,000 | - | 5,000 | 5,000 | -58.33% | 10,000 | 100.00% |
| Waste Coll - Tool & Equipment | 1,402 | 3,500 | 3,500 | 1,682 | 3 | 1,685 | -51.86% | 3,500 | 107.72% |
| TOTAL MATERIALS & SUPPLIES | 10,731 | 28,000 | 28,000 | 7,756 | 5,209 | 12,965 | | 26,000 | |

CONTINUED

SOLID WASTE COLLECTION & DISPOSAL

ACCOUNT NUMBER: 450-420430

| Description | 2019 | 2020 | | | | | 2021 | | |
|--|----------------------|--------------------|------------------------|---|-----------------------------------|---|---|--------------------|---|
| | Prior Year Actual | Original Budget | Last Adopted Budget | Actual Year-to-Date (as of June 30th) | Estimate Remaining for Year | Projected Actual Result at Year End | % Change Last Adopted vs Projected Actual | Proposed Budget | % Change Projected Actual vs Proposed |
| EXPENDITURES: (CONT.) | | | | | | | | | |
| OTHER CHARGES: | | | | | | | | | |
| Waste Coll - Training & Travel | - | 2,000 | 2,000 | 325 | 875 | 1,200 | -40.00% | 2,000 | 66.67% |
| Waste Coll - Official Fees | - | 100 | 100 | - | 100 | 100 | 0.00% | 100 | 0.00% |
| Waste Coll - Miscellaneous | 14,463 | 20,000 | 20,000 | - | 20,000 | 20,000 | 0.00% | 20,000 | 0.00% |
| TOTAL OTHER CHARGES | 14,463 | 22,100 | 22,100 | 325 | 20,975 | 21,300 | | 22,100 | |
| INTERGOVERNMENTAL: | | | | | | | | | |
| Waste Coll - Intergovernmental | 43,948 | 45,000 | 45,000 | 18,374 | 26,626 | 45,000 | 0.00% | 46,350 | 3.00% |
| TOTAL INTERGOVERNMENTAL | 43,948 | 45,000 | 45,000 | 18,374 | 26,626 | 45,000 | | 46,350 | |
| TRANSFERS: | | | | | | | | | |
| Transfer to General Fund - Indirect Cost | 10,541 | 11,000 | 11,000 | - | 11,000 | 11,000 | 0.00% | 11,000 | 0.00% |
| TOTAL TRANSFERS | 10,541 | 11,000 | 11,000 | - | 11,000 | 11,000 | | 11,000 | |
| TOTAL EXPENDITURES | 3,942,954 | 4,308,190 | 4,308,190 | 1,856,552 | 2,884,223 | 4,740,775 | | 4,586,860 | |

**SOLID WASTE COLLECTION & DISPOSAL
RECYCLING
ACCOUNT NUMBER: 450-420435**

| Description | 2019 | 2020 | | | | | 2021 | | |
|---------------------------------------|----------------------|--------------------|------------------------|---|-----------------------------------|---|---|--------------------|---|
| | Prior Year Actual | Original Budget | Last Adopted Budget | Actual Year-to-Date (as of June 30th) | Estimate Remaining for Year | Projected Actual Result at Year End | % Change Last Adopted vs Projected Actual | Proposed Budget | % Change Projected Actual vs Proposed |
| EXPENDITURES: | | | | | | | | | |
| OPERATING SERVICES: | | | | | | | | | |
| Recycling Coll - Contractual Services | 81,773 | 150,000 | 150,000 | 900 | - | 900 | -99.40% | - | -100.00% |
| TOTAL OPERATING SERVICES | 81,773 | 150,000 | 150,000 | 900 | - | 900 | | - | |
| TOTAL EXPENDITURES | 81,773 | 150,000 | 150,000 | 900 | - | 900 | | - | |

**2021 ST. CHARLES PARISH ANNUAL BUDGET
SUMMARY OF POSITIONS**

| FUND | CODE | DEPARTMENT | 2012 BUDGET | 2013 BUDGET | 2014 BUDGET | 2015 BUDGET | 2016 BUDGET | 2017 BUDGET | 2018 BUDGET | 2019 BUDGET | 2020 BUDGET | 2021 BUDGET |
|------|----------|---------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| 001 | - 400110 | COUNCIL | 12.00 | 12.00 | 12.00 | 13.00 | 13.00 | 13.00 | 13.00 | 13.00 | 13.00 | 13.00 |
| 001 | - 400111 | COUNCIL DISTRICT 1 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| 001 | - 400112 | COUNCIL DISTRICT 2 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| 001 | - 400113 | COUNCIL DISTRICT 3 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| 001 | - 400114 | COUNCIL DISTRICT 4 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| 001 | - 400115 | COUNCIL DISTRICT 5 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| 001 | - 400116 | COUNCIL DISTRICT 6 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| 001 | - 400117 | COUNCIL DISTRICT 7 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| 001 | - 400118 | COUNCIL DIVISION A | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| 001 | - 400119 | COUNCIL DIVISION B | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| 001 | - 400140 | a) PUBLIC INFORMATION | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 3.00 | 5.00 | 5.00 | 7.00 | 4.00 |
| 001 | - 400206 | b) DISTRICT COURT DIVISION C | 1.51 | 1.51 | 1.52 | 1.52 | 1.52 | 1.53 | 1.53 | 1.53 | 1.22 | 0.60 |
| 001 | - 400207 | DISTRICT COURT DIVISION D | 1.51 | 1.51 | 1.52 | 1.52 | 1.52 | 1.53 | 1.53 | 1.53 | 1.22 | 1.20 |
| 001 | - 400208 | DISTRICT COURT DIVISION E | 1.51 | 1.51 | 1.52 | 1.52 | 1.52 | 1.53 | 1.53 | 1.53 | 1.22 | 1.20 |
| 001 | - 400235 | c) DISTRICT ATTORNEY | 9.00 | 9.00 | 9.00 | 9.00 | 9.00 | 9.00 | 9.00 | 9.00 | 9.00 | - |
| 001 | - 400290 | WARD COURTS | 14.00 | 14.00 | 14.00 | 14.00 | 14.00 | 14.00 | 14.00 | 14.00 | 14.00 | 14.00 |
| 001 | - 400310 | PRESIDENT | 5.00 | 5.00 | 5.00 | 5.00 | 5.00 | 6.00 | 6.00 | 6.00 | 6.00 | 6.00 |
| 001 | - 400410 | d) REGISTRAR OF VOTERS | 7.00 | 7.00 | 7.00 | 7.00 | 7.00 | 8.00 | 10.00 | 10.00 | 9.00 | 14.00 |
| 001 | - 400510 | e) FINANCE | 13.00 | 13.00 | 14.00 | 14.00 | 14.00 | 15.00 | 15.00 | 14.00 | 14.00 | 13.00 |
| 001 | - 400530 | f) PURCHASING | 9.00 | 9.00 | 7.00 | 6.00 | 6.00 | 7.00 | 7.00 | 8.00 | 8.00 | 7.00 |
| 001 | - 400540 | g) PERSONNEL | 6.00 | 5.00 | 6.00 | 6.00 | 6.00 | 6.00 | 6.00 | 6.00 | 5.00 | 4.00 |
| 001 | - 400545 | h) LEGAL SERVICES | 5.00 | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 | 3.00 | 3.00 | 5.00 |
| 001 | - 400610 | i) PLANNING & ZONING | 19.30 | 19.30 | 20.30 | 21.30 | 17.30 | 15.30 | 14.30 | 15.30 | 16.30 | 14.30 |
| 001 | - 400611 | j) COASTAL ZONE MANAGEMENT | 2.00 | 2.00 | 2.00 | 2.00 | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 | 2.00 |
| 001 | - 400612 | ICC BUILDING CODE | 1.00 | 1.00 | 3.00 | 3.00 | 3.00 | 3.00 | 6.00 | 3.00 | 3.00 | 3.00 |
| 001 | - 400625 | INFORMATION TECHNOLOGY | 7.20 | 6.20 | 7.20 | 5.00 | 4.00 | 7.00 | 4.00 | 4.00 | 4.00 | 4.00 |
| 001 | - 400626 | k) GIS | - | - | - | 3.20 | 5.20 | 6.20 | 6.20 | 7.20 | 9.20 | 5.20 |
| 001 | - 400640 | l) GENERAL GOVERNMENT BUILDINGS | 24.00 | 23.00 | 23.25 | 24.25 | 24.00 | 20.90 | 22.89 | 18.00 | 19.00 | 16.00 |
| 001 | - 400675 | m) RISK MANAGEMENT | 4.00 | 5.00 | 7.00 | 7.00 | 4.00 | 4.00 | 5.00 | 5.00 | 6.00 | 4.00 |

| FUND | CODE | DEPARTMENT | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 |
|------|----------|---|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| | | | BUDGET | BUDGET | BUDGET | BUDGET | BUDGET | BUDGET | BUDGET | BUDGET | BUDGET | BUDGET |
| 001 | - 400680 | GRANTS ADMINISTRATION | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 | 4.00 | 3.00 | 4.00 | 4.00 | 4.00 |
| 001 | - 410710 | EMERGENCY PREPAREDNESS | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 |
| 001 | - 410711 | EMERGENCY PREPAREDNESS-SUBSIDIARY | 3.00 | 4.00 | 2.00 | 3.00 | 3.00 | 3.00 | 3.00 | 4.00 | 4.00 | 4.00 |
| 001 | - 410712 | n) EMERGENCY PREPAREDNESS-24 HOUR | 5.00 | 5.00 | 7.00 | 7.00 | 8.00 | 8.00 | 8.00 | 8.00 | 8.00 | 7.00 |
| 001 | - 410800 | MOTOR VEHICLE | 2.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| 001 | - 430160 | CORONER | 9.00 | 9.00 | 9.00 | 9.00 | 10.00 | 11.00 | 10.00 | 11.00 | 11.00 | 11.00 |
| 001 | - 430180 | o) ANIMAL CONTROL | 10.00 | 10.00 | 10.00 | 10.00 | 10.00 | 11.00 | 14.00 | 13.00 | 13.00 | 12.00 |
| 001 | - 430225 | COMMUNITY SERVICES-H & S REHABILITATION | - | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 2.00 | 2.00 | 1.00 | 1.00 |
| 001 | - 430227 | p) COMMUNITY SERVICES-HOUSING PRESERVATION | | | | | | | | | 1.00 | - |
| 001 | - 430231 | q) COMMUNITY SERVICES-COMMUNITY ACTION | 6.96 | 7.71 | 7.61 | 9.57 | 7.74 | 6.12 | 9.01 | 7.06 | 7.77 | 8.05 |
| 001 | - 430232 | COMMUNITY SERVICES-ENERGY ASSISTANCE | 0.35 | 0.35 | 0.45 | 0.42 | 0.33 | 0.32 | 0.31 | 0.53 | 0.49 | 0.48 |
| 001 | - 430233 | COMMUNITY SERVICES-SUMMER FEEDING | 18.00 | 22.00 | 20.00 | 18.00 | 25.00 | 27.00 | 16.00 | 22.00 | 23.00 | - |
| 001 | - 430234 | q) COMMUNITY SERVICES-COMM SRV CTRS | 2.00 | 5.00 | 6.00 | 8.00 | 8.00 | 11.10 | 12.11 | 14.82 | 17.86 | 8.86 |
| 001 | - 430242 | COMMUNITY SERVICES-ARRA WEATHERIZATION | 0.13 | - | - | - | - | - | - | - | - | - |
| 001 | - 430246 | q) COMMUNITY SERVICES-LIHEAP WEATHERIZATION | 0.87 | - | - | - | - | - | - | - | 0.50 | 0.36 |
| 001 | - 430247 | q) COMMUNITY SERVICES-CSBG ADMINISTRATION | 0.13 | 0.14 | 0.08 | 0.22 | 0.21 | 0.51 | 0.36 | 0.31 | 0.28 | 0.19 |
| 001 | - 430248 | q) COMMUNITY SERVICES-CSBG PROGRAM ACTIVITIES | 1.56 | 1.80 | 1.86 | 1.79 | 1.72 | 2.05 | 1.32 | 1.28 | 1.10 | 1.21 |
| 001 | - 430250 | COMMUNITY SERVICES-HOME PROGRAM | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| 001 | - 430257 | r) COMMUNITY SERVICES-CARES ACT - 2020 | - | - | - | - | - | - | - | - | - | 1.00 |
| 001 | - 450300 | s) COMMUNITY CENTER | - | - | 5.00 | 2.00 | 10.00 | 5.00 | 2.50 | 2.50 | 2.50 | 1.50 |
| 001 | - 465230 | i) ECONOMIC DEVELOPMENT | 4.00 | 4.00 | 4.00 | 4.00 | 3.00 | 5.00 | 5.00 | 4.00 | 5.00 | 3.00 |
| 001 | - 465235 | TOURISM | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| 105 | - 420270 | t) ROAD LIGHTING | 1.66 | 1.00 | 1.00 | 1.00 | 0.67 | 1.33 | 1.33 | 1.33 | 1.33 | 1.00 |
| 107 | - 465300 | u) WORKFORCE INVESTMENT ACT | 11.00 | 41.00 | 9.00 | 9.00 | 9.00 | 18.00 | 21.00 | 38.00 | 28.00 | 29.00 |
| 110 | - 400205 | b) CRIMINAL COURT FUND | 2.47 | 2.47 | 2.44 | 2.44 | 2.44 | 2.41 | 2.41 | 2.40 | 2.33 | 1.99 |
| 112 | - 420210 | v) PAVED STREETS | 66.00 | 68.00 | 67.00 | 65.00 | 70.00 | 73.00 | 81.00 | 81.00 | 83.00 | 78.00 |
| 112 | - 420260 | v) DRAINAGE | 108.70 | 111.70 | 112.70 | 114.70 | 123.20 | 126.20 | 122.20 | 122.20 | 132.20 | 127.20 |
| 113 | - 450100 | v) RECREATION | 65.25 | 65.25 | 64.00 | 64.00 | 64.00 | 60.00 | 60.50 | 60.50 | 62.50 | 53.50 |
| 113 | - 450112 | w) RECREATION SUMMER CAMP | 82.00 | 64.00 | 64.00 | 82.00 | 92.00 | 99.00 | 68.00 | 65.00 | 71.00 | - |
| 114 | - 430170 | t) MOSQUITO CONTROL | 1.68 | 1.00 | 1.01 | 1.01 | 0.67 | 1.35 | 1.35 | 1.35 | 1.35 | 1.00 |
| 116 | - 430251 | RSVP - FEDERAL | 0.55 | 0.35 | 0.53 | 0.53 | 0.53 | 0.53 | 0.52 | 0.53 | 0.53 | 0.53 |
| 116 | - 430260 | RSVP - STATE/OTHER | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |

| FUND | CODE | DEPARTMENT | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 |
|--------------|----------|--|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| | | | BUDGET | BUDGET | BUDGET | BUDGET | BUDGET | BUDGET | BUDGET | BUDGET | BUDGET | BUDGET |
| 116 | - 430270 | x) RSVP - LOCAL | 4.45 | 3.65 | 3.47 | 2.47 | 2.47 | 3.47 | 3.48 | 3.47 | 3.47 | 2.47 |
| 401 | - 420451 | WASTEWATER-ADMINISTRATION | 7.00 | 7.00 | 5.00 | 6.00 | 5.00 | 6.00 | 6.00 | 6.00 | 6.00 | 6.00 |
| 401 | - 420452 | y) WASTEWATER-COLLECTION & MAINTENANCE | 30.00 | 30.00 | 33.00 | 33.00 | 34.00 | 35.00 | 40.00 | 44.00 | 48.00 | 47.00 |
| 401 | - 420453 | WASTEWATER-TREATMENT | 18.00 | 19.00 | 19.00 | 18.00 | 18.00 | 17.00 | 17.00 | 17.00 | 17.00 | 17.00 |
| 430 | - 420541 | WATERWORKS - ADMINISTRATION | 5.55 | 5.55 | 6.55 | 5.55 | 4.30 | 4.30 | 4.30 | 4.30 | 4.30 | 4.30 |
| 430 | - 420542 | WATERWORKS -BILLING & COLLECTING | 8.00 | 8.00 | 8.00 | 8.00 | 8.00 | 8.00 | 8.00 | 8.00 | 8.00 | 8.00 |
| 430 | - 420543 | WATERWORKS - METER READERS | 8.49 | 8.16 | 7.16 | 7.16 | 7.16 | 7.16 | 7.16 | 7.16 | 7.16 | 7.16 |
| 430 | - 420544 | WATERWORKS - DISTRIBUTION | 22.49 | 22.16 | 16.16 | 16.16 | 16.16 | 17.16 | 18.16 | 16.16 | 16.16 | 16.16 |
| 430 | - 420545 | WATERWORKS -PLANT | 19.02 | 18.68 | 18.68 | 18.68 | 18.68 | 18.68 | 18.68 | 19.68 | 19.68 | 19.68 |
| 450 | - 420430 | t) SOLID WASTE | 1.66 | 1.00 | 0.99 | 0.99 | 0.66 | 1.32 | 1.32 | 1.32 | 1.32 | 1.00 |
| TOTAL | | | 690.00 | 709.00 | 681.00 | 700.00 | 730.00 | 761.00 | 741.00 | 759.00 | 783.00 | 633.15 |

- a) Temporary Interns are now employed through staffing agency.
- b) Judge has one less Court Reporter.
- c) District Attorney's office now receives non-payroll payments to cover salaries.
- d) Additional Early Voting Commissioners.
- e) Removal of Temporary Office Worker. (Employed through staffing agency.)
- f) Removal of Seasonal Office Worker. (Employed through staffing agency.)
- g) Removal of Seasonal Office Worker. (Employed through staffing agency.)
- h) Additional staff for 2nd Legal office.
- i) Removal of Temporary/Seasonal Office Workers. (Employed through staffing agency.)
- j) Removal of CZM Administrator.
- k) Removal of two additional GPS Field Tech's and two Seasonal Workers.
- l) Removal of Seasonal Field Workers. (Employed through staffing agency.)
- m) Removal of Seasonal Office Worker. (Employed through staffing agency.)
- n) Temporary Interns are now employed through staffing agency.
- o) Removal of temporary Animal Control Workers. (Employed through staffing agency.)
- p) Removal of Temporary Office Worker. (Employed through staffing agency.)
- q) Adjusted the allocation of Community Services department employees salary charged to this department due to changes in grant funding for this department.
- r) New Community Services Department to administer services related to the Cares Act (Covid 19).
- s) Removal of temporary Community Center staff. (Employed through staffing agency.)

| FUND | CODE | DEPARTMENT | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 |
|------|------|---|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| | | | BUDGET | BUDGET | BUDGET | BUDGET | BUDGET | BUDGET | BUDGET | BUDGET | BUDGET | BUDGET |
| | t) | Removal of Seasonal Office Worker. (Employed through staffing agency.) | | | | | | | | | | |
| | u) | Addition of a Clerical Aide. | | | | | | | | | | |
| | v) | Removal of Seasonal/Temporary Office/Field Workers. (Employed through staffing agency.) | | | | | | | | | | |
| | w) | Removal of all Summer Camp employees. (Employed through staffing agency.) | | | | | | | | | | |
| | x) | Removal of Temporary Office Worker. (Employed through staffing agency.) | | | | | | | | | | |
| | y) | Removal of Seasonal Field Worker. (Employed through staffing agency.) | | | | | | | | | | |



Parish of St. Charles
Net Position by Component
Last Ten Years
(Unaudited)

| | 2010 | 2011 | 2012 | 2013 |
|--|-----------------------|-----------------------|-----------------------|-----------------------|
| Governmental activities | | | | |
| Net Investment in Capital Assets | \$ 120,409,754 | \$ 140,450,577 | \$ 159,338,478 | \$ 175,989,169 |
| Restricted for: | 10,381,950 | 33,691,897 | | |
| Maintenance/Operations | - | - | 31,584,479 | 32,432,876 |
| Debt Service | - | - | 4,591,657 | 4,474,558 |
| Capital Projects | - | - | 1,884,367 | 2,573,931 |
| Road Lighting | - | - | - | 984,893 |
| Special Revenues Maint & Operations | - | - | 3,263,986 | 2,638,212 |
| Unrestricted | 61,097,588 | 35,099,858 | 33,236,679 | 32,336,391 |
| Total governmental activities net position | \$ 191,889,292 | \$ 209,242,332 | \$ 233,899,646 | \$ 251,430,030 |
| Business-type activities | | | | |
| Net Investment in Capital Assets | \$ 102,256,875 | \$ 102,829,417 | \$ 102,711,267 | \$ 103,607,176 |
| Restricted for: | 9,447,895 | 10,437,856 | | |
| Debt Service | - | - | 2,857,321 | 2,857,886 |
| Capital Projects | - | - | 7,864,064 | 6,366,278 |
| Unrestricted | 8,944,554 | 6,016,479 | 3,379,723 | 777,476 |
| Total business-type activities net position | \$ 120,649,324 | \$ 119,283,752 | \$ 116,812,375 | \$ 113,608,816 |
| Primary government | | | | |
| Net Investment in Capital Assets | \$ 222,666,629 | \$ 243,279,994 | \$ 262,049,745 | \$ 279,596,345 |
| Restricted | 19,829,845 | 44,129,753 | | |
| Maintenance/Operations | - | - | 31,584,479 | 32,432,876 |
| Debt Service | - | - | 7,448,978 | 7,332,444 |
| Capital Projects | - | - | 9,748,431 | 8,940,209 |
| Road Lighting | - | - | - | 984,893 |
| Other Programs | - | - | - | 2,638,212 |
| Unrestricted | 70,042,142 | 41,116,337 | 36,616,402 | 33,113,867 |
| Total primary government net position | \$ 312,538,616 | \$ 328,526,084 | \$ 347,448,035 | \$ 365,038,846 |

Source: Audited Comprehensive Annual Financial Report.

Exhibit D-1

| 2014 | 2015 | 2016 | 2017 | 2018 | 2019 |
|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| \$ 181,967,376 | \$ 203,387,734 | \$ 225,944,557 | \$ 218,893,652 | \$ 247,608,641 | \$ 243,419,229 |
| 25,773,560 | 21,557,419 | 18,461,700 | 23,482,674 | 24,650,616 | 22,773,949 |
| 4,848,261 | 4,716,112 | 1,074,713 | 1,058,233 | 1,081,704 | 587,670 |
| 1,280,366 | 8,024,372 | 5,136,013 | 22,794,158 | 11,094,360 | 11,054,206 |
| - | - | - | - | - | - |
| 11,752,537 | 8,044,395 | 4,546,285 | 4,847,138 | 4,916,024 | 4,813,947 |
| 37,035,528 | 33,232,957 | 38,375,182 | 36,102,407 | 38,425,278 | 56,806,297 |
| <u>\$ 262,657,628</u> | <u>\$ 278,962,989</u> | <u>\$ 293,538,450</u> | <u>\$ 307,178,262</u> | <u>\$ 327,776,623</u> | <u>\$ 339,455,298</u> |
| \$ 102,800,061 | \$ 102,069,628 | \$ 99,629,147 | \$ 98,824,549 | \$ 97,285,929 | \$ 97,609,084 |
| 2,865,761 | 2,471,579 | 2,471,579 | 2,064,723 | 2,064,573 | 2,064,573 |
| 6,365,219 | 7,418,328 | 7,418,328 | 4,378,199 | 6,746,404 | 6,753,431 |
| (425,415) | (2,959,002) | (1,943,526) | 3,426,881 | (1,444,287) | (1,626,033) |
| <u>\$ 111,605,626</u> | <u>\$ 109,000,533</u> | <u>\$ 107,575,528</u> | <u>\$ 108,694,352</u> | <u>\$ 104,652,619</u> | <u>\$ 104,801,055</u> |
| \$ 284,767,437 | \$ 305,457,362 | \$ 325,573,704 | \$ 317,718,201 | \$ 344,894,570 | \$ 341,028,313 |
| 25,773,560 | 21,557,419 | 18,461,700 | 23,482,674 | 24,650,616 | 22,773,949 |
| 7,714,022 | 7,187,691 | 3,546,292 | 3,122,956 | 3,146,277 | 2,652,243 |
| 7,645,585 | 15,442,700 | 12,554,341 | 27,172,357 | 17,840,764 | 17,807,637 |
| - | - | - | - | - | - |
| 11,752,537 | 8,044,395 | 4,546,285 | 4,847,138 | 4,916,024 | 4,813,947 |
| 36,610,113 | 30,273,955 | 36,431,656 | 39,529,288 | 36,980,991 | 55,180,264 |
| <u>\$ 374,263,254</u> | <u>\$ 387,963,522</u> | <u>\$ 401,113,978</u> | <u>\$ 415,872,614</u> | <u>\$ 432,429,242</u> | <u>\$ 444,256,353</u> |

Parish of St. Charles
Changes in Net Position
Last Ten Years
(Unaudited)

| | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 |
|---|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| Expenses | | | | | | | | | | |
| Governmental activities: | | | | | | | | | | |
| General government | \$ 14,405,243 | \$ 15,314,299 | \$ 18,011,540 | \$ 18,234,171 | \$ 18,278,012 | \$ 15,317,871 | \$ 21,472,108 | \$ 19,471,119 | \$ 16,330,657 | \$ 24,036,610 |
| Public safety | 7,399,524 | 9,664,188 | 13,628,616 | 8,311,542 | 8,821,956 | 5,185,170 | 5,061,233 | 4,773,721 | 4,950,962 | 5,177,101 |
| Public works | 23,739,793 | 27,220,169 | 24,944,066 | 25,161,360 | 25,818,325 | 25,983,105 | 27,399,595 | 30,096,278 | 28,392,843 | 30,096,843 |
| Health and welfare | 5,286,588 | 6,021,742 | 5,637,053 | 5,799,325 | 5,791,088 | 4,040,956 | 4,315,535 | 4,439,356 | 4,600,373 | 4,933,241 |
| Culture and recreation | 4,412,734 | 4,136,517 | 4,362,368 | 4,574,464 | 4,509,617 | 4,695,401 | 4,465,564 | 4,562,700 | 4,766,059 | 4,930,653 |
| Economic development and assistance | 2,711,225 | 1,894,222 | 1,936,176 | 2,397,090 | 1,763,281 | 1,748,687 | 1,626,710 | 1,662,999 | 1,800,366 | 1,765,116 |
| Interest & other charges on long-term debt | 1,339,967 | 1,068,932 | 926,822 | 532,285 | 450,422 | 425,400 | 308,137 | 394,866 | 742,309 | 745,321 |
| Total governmental activities expenses | 59,295,074 | 65,320,069 | 69,446,641 | 65,010,237 | 65,432,701 | 57,396,591 | 64,648,882 | 65,401,039 | 61,583,569 | 71,684,885 |
| Business-type activities: | | | | | | | | | | |
| Waterworks utility system | 10,186,293 | 10,144,371 | 10,768,117 | 11,300,078 | 12,003,522 | 15,639,950 | 11,815,872 | 11,811,152 | 11,900,658 | 12,701,296 |
| Wastewater utility system | 11,199,581 | 10,473,738 | 10,728,800 | 11,557,921 | 11,543,076 | 11,000,038 | 11,931,319 | 12,533,244 | 12,589,848 | 13,837,894 |
| Solid waste collection and disposal | 3,750,725 | 3,382,763 | 3,387,198 | 3,436,409 | 3,713,140 | 3,826,269 | 3,827,276 | 3,800,357 | 4,033,862 | 4,014,186 |
| Total business-type activities expenses | 25,136,599 | 24,000,872 | 24,884,115 | 26,294,408 | 27,259,738 | 30,466,257 | 27,574,467 | 28,144,753 | 28,524,368 | 30,553,376 |
| Total primary government expenses | \$ 84,431,673 | \$ 89,320,941 | \$ 94,330,756 | \$ 91,304,645 | \$ 92,692,439 | \$ 87,862,848 | \$ 92,223,349 | \$ 93,545,792 | \$ 90,107,937 | \$ 102,238,261 |
| Program Revenues | | | | | | | | | | |
| Governmental activities: | | | | | | | | | | |
| Charges for services: | | | | | | | | | | |
| General government | \$ 2,873,262 | \$ 2,926,954 | \$ 3,073,497 | \$ 3,163,440 | \$ 3,529,181 | \$ 3,218,591 | \$ 3,056,746 | \$ 3,244,377 | \$ 3,187,593 | \$ 3,170,028 |
| Public works | 34,984 | 48,876 | 20,896 | 96,187 | 102,722 | 23,395 | 134,807 | 56,805 | 86,418 | 67,660 |
| Culture and recreation | 138,657 | 199,330 | 244,226 | 197,403 | 248,514 | 354,126 | 349,102 | 274,675 | 301,686 | 2,521 |
| Operating grants and contributions | 6,590,029 | 7,793,403 | 11,948,264 | 11,658,362 | 7,292,062 | 10,215,059 | 6,056,711 | 5,531,766 | 6,908,706 | 4,905,916 |
| Capital grants and contributions | 9,790,431 | 12,638,224 | 10,670,079 | 5,842,108 | 7,103,224 | 5,236,797 | 8,961,169 | 5,912,781 | 6,893,857 | 6,503,584 |
| Total governmental activities program revenues | 19,427,363 | 23,606,787 | 25,956,962 | 20,957,500 | 18,275,703 | 19,047,968 | 18,558,535 | 15,020,404 | 17,378,260 | 14,649,709 |
| Business-type activities: | | | | | | | | | | |
| Charges for services: | | | | | | | | | | |
| Waterworks utility system | 10,865,178 | 11,055,175 | 10,426,391 | 10,427,732 | 11,174,372 | 11,547,858 | 13,054,465 | 13,055,502 | 13,610,204 | 13,852,422 |
| Wastewater utility system | 7,199,368 | 7,286,282 | 7,619,198 | 7,990,415 | 8,815,790 | 9,834,550 | 9,338,823 | 9,214,015 | 9,452,641 | 9,382,384 |
| Solid waste collection and disposal | 3,998,917 | 3,536,887 | 3,604,549 | 3,457,347 | 3,583,537 | 3,562,324 | 3,720,354 | 3,745,349 | 3,741,410 | 3,755,159 |
| Operating grants and contributions | 89,784 | 248,643 | 227,161 | 348,468 | 79,394 | 151,698 | 37,500 | 268,524 | 817,440 | 225,794 |
| Capital grants and contributions | 14,111 | 258,951 | 283,430 | 48,464 | 1,248,414 | - | 560,802 | 1,079,750 | 12,683 | - |
| Total business-type activities program revenues | 22,167,358 | 22,385,938 | 22,160,729 | 22,272,426 | 24,901,507 | 25,096,430 | 26,711,944 | 27,363,140 | 27,634,378 | 27,215,759 |
| Total primary government program revenues | \$ 41,594,721 | \$ 45,992,725 | \$ 48,117,691 | \$ 43,229,926 | \$ 43,177,210 | \$ 44,144,398 | \$ 45,270,479 | \$ 42,383,544 | \$ 45,012,638 | \$ 41,865,468 |
| Net (expenses)/revenue | | | | | | | | | | |
| Governmental activities | \$ (39,867,711) | \$ (41,713,282) | \$ (43,489,679) | \$ (44,052,737) | \$ (47,156,998) | \$ (38,348,621) | \$ (46,090,347) | \$ (50,380,635) | \$ (44,205,309) | \$ (57,035,176) |
| Business-type activities | (2,969,241) | (1,614,934) | (2,723,386) | (4,021,982) | (2,358,231) | (5,369,827) | (862,523) | (781,613) | (889,990) | (3,337,617) |
| Total primary government net expenses | \$ (42,836,952) | \$ (43,328,216) | \$ (46,213,065) | \$ (48,074,719) | \$ (49,515,229) | \$ (43,718,448) | \$ (46,952,870) | \$ (51,162,248) | \$ (45,095,299) | \$ (60,372,793) |

| | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 |
|---|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| General Revenues & Other Changes in Net Position | | | | | | | | | | |
| Governmental activities: | | | | | | | | | | |
| Taxes | | | | | | | | | | |
| Ad valorem taxes | \$ 22,835,369 | \$ 22,137,484 | \$ 23,765,758 | \$ 24,732,161 | \$ 25,644,015 | \$ 22,283,275 | \$ 26,995,325 | \$ 25,346,617 | \$ 25,827,462 | \$ 28,152,482 |
| Sales taxes | 28,288,787 | 34,268,437 | 41,172,766 | 35,144,273 | 29,753,818 | 28,792,560 | 28,204,280 | 33,617,358 | 34,770,819 | 35,035,755 |
| Alcoholic beverage tax | 50,737 | 45,892 | 50,889 | 48,168 | 46,431 | 47,960 | 45,980 | 43,908 | 42,748 | 41,455 |
| Airport expansion agreement | - | - | 1,381,602 | 296,893 | 974,547 | 685,235 | 724,255 | 733,128 | 791,229 | 814,997 |
| Cable TV franchise tax | 666,451 | 695,297 | 732,974 | 767,343 | 823,155 | 868,466 | 846,010 | 789,875 | 782,704 | 787,658 |
| Investment earnings | 534,967 | 401,819 | 313,348 | 253,115 | 268,392 | 377,090 | 661,440 | 1,022,931 | 1,990,035 | 2,693,437 |
| Premium on Bond Issuance | - | - | - | - | - | - | - | 1,115,482 | - | - |
| OPEB Contributions | - | - | - | - | - | - | (259,276) | 242,205 | 254,415 | 275,208 |
| Non-employers Contributions | - | - | - | - | - | - | - | - | 683,733 | 718,280 |
| Miscellaneous | 600,259 | 1,708,946 | 943,492 | 1,153,292 | 1,200,372 | 278,104 | 1,067,071 | 1,130,945 | 1,115,594 | 767,764 |
| Gain (Loss) on Defeasance | - | - | - | - | - | - | 252,245 | 252,245 | 252,245 | 135,062 |
| Transfer (to) from other funds | 120,733 | (191,553) | (213,836) | (812,124) | (326,134) | (373,450) | (209,980) | (221,290) | 11,529 | (708,247) |
| Total governmental activities | 53,097,303 | 59,066,322 | 68,146,993 | 61,583,121 | 58,384,596 | 52,959,240 | 58,327,350 | 64,073,404 | 66,522,513 | 68,713,851 |
| Business-type activities: | | | | | | | | | | |
| Taxes | | | | | | | | | | |
| Ad valorem taxes | - | - | - | - | 15 | - | - | 1,344,340 | 1,384,607 | 2,345,652 |
| Investment earnings | 54,906 | 46,625 | 37,265 | 27,318 | 32,798 | 24,551 | 44,275 | 117,632 | 266,087 | 383,067 |
| Miscellaneous | 248,164 | 11,184 | 908 | (21,019) | (3,906) | 56,783 | 127,253 | (3,818) | 12,659 | 49,087 |
| Capital Contributions of donated assets | - | - | - | - | - | - | - | 305,708 | - | - |
| Transfer (to) from other funds | (120,733) | 191,553 | 213,836 | 812,124 | 326,134 | 1,212,293 | 209,980 | 221,290 | (11,529) | 708,247 |
| Total business-type activities | 182,337 | 249,362 | 252,009 | 818,423 | 355,041 | 1,293,627 | 381,508 | 1,985,152 | 1,651,824 | 3,486,053 |
| Total primary government | \$ 53,279,640 | \$ 59,315,684 | \$ 68,399,002 | \$ 62,401,544 | \$ 58,739,637 | \$ 54,252,867 | \$ 58,708,858 | \$ 66,058,556 | \$ 68,174,337 | \$ 72,199,904 |
| Change in Net Position | | | | | | | | | | |
| Governmental activities | \$ 13,229,592 | \$ 17,353,040 | \$ 24,657,314 | \$ 17,530,384 | \$ 11,227,598 | \$ 14,610,619 | \$ 12,237,003 | \$ 13,692,769 | \$ 22,317,204 | \$ 11,678,675 |
| Business-type activities | (2,786,904) | (1,365,572) | (2,471,377) | (3,203,559) | (2,003,190) | (4,076,200) | (481,015) | 1,203,539 | 761,834 | 148,436 |
| Total primary government | \$ 10,442,688 | \$ 15,987,468 | \$ 22,185,937 | \$ 14,326,825 | \$ 9,224,408 | \$ 10,534,419 | \$ 11,755,988 | \$ 14,896,308 | \$ 23,079,038 | \$ 11,827,111 |

Source: Audited Comprehensive Annual Financial Report.

Parish of St. Charles
Fund Balance of Governmental Funds
Last Ten Years
(Unaudited)

| | 2010 | 2011 | 2012 | 2013 |
|---|----------------------|----------------------|----------------------|----------------------|
| General Fund | | | | |
| Reserved | \$ 303,998 | \$ - | \$ - | \$ - |
| Unreserved, reported in: | | | | |
| General Fund | 35,816,102 | - | - | - |
| Designated for Insurance | 1,264,575 | - | - | - |
| Nonspendable | - | 417,043 | 202,327 | 556,807 |
| Restricted | - | 3,055,030 | 260,178 | 373,827 |
| Committed | - | 15,012,261 | 12,052,002 | 11,017,325 |
| Assigned | - | 16,880,927 | 23,845,305 | 21,550,766 |
| Unassigned | - | 4,758,040 | 6,466,751 | 8,052,321 |
| Total General Fund | \$ 37,384,675 | \$ 40,123,301 | \$ 42,826,563 | \$ 41,551,046 |
| All other governmental funds | | | | |
| Reserved | \$ 5,664,793 | \$ - | \$ - | \$ - |
| Unreserved, reported in: | | | | |
| Special revenue funds | 34,330,891 | - | - | - |
| Capital projects funds | 2,396,037 | - | - | - |
| Nonspendable | - | 91,749 | 67,546 | 3,328 |
| Restricted | - | 30,636,867 | 41,064,311 | 42,730,643 |
| Committed | - | 9,006,227 | 5,160,704 | 5,443,989 |
| Assigned | - | 304,264 | 36,007 | 35,742 |
| Unassigned | - | (23,846) | (7,669) | (1,476) |
| Total all other governmental funds | \$ 42,391,721 | \$ 40,015,261 | \$ 46,320,899 | \$ 48,212,226 |

Source: Audited Comprehensive Annual Financial Report.

Note: The parish began to report Fund Balance Reporting when it implemented GASB Statement 54 in 2011.

Exhibit D-3

| 2014 | 2015 | 2016 | 2017 | 2018 | 2019 |
|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| 442,910 | 449,093 | 162,863 | 103,874 | 350,374 | 8,437 |
| 53,538 | 718,977 | 216,250 | - | - | - |
| 13,940,018 | 12,381,828 | 9,670,087 | 7,357,133 | 7,925,215 | 8,534,496 |
| 21,019,738 | 27,758,632 | 5,574,161 | 6,468,704 | 7,820,414 | 15,650,729 |
| 9,420,036 | (2,555,453) | 24,655,343 | 27,810,144 | 29,445,443 | 25,340,664 |
| <u>\$ 44,876,240</u> | <u>\$ 38,753,077</u> | <u>\$ 40,278,704</u> | <u>\$ 41,739,855</u> | <u>\$ 45,541,446</u> | <u>\$ 49,534,326</u> |
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| 26,816 | 25,854 | 21,800 | 27,897 | 47,141 | 43,571 |
| 43,601,186 | 41,623,321 | 29,002,461 | 52,182,203 | 56,363,543 | 39,229,772 |
| 6,130,265 | 5,207,551 | 12,230,867 | 8,777,365 | 9,283,205 | 23,721,771 |
| 54,134 | 22,377 | 38,334 | 15,039 | 14,140 | 8,852 |
| (2,002) | (2,355) | (899) | (691) | (2,213) | (913) |
| <u>\$ 49,810,399</u> | <u>\$ 46,876,748</u> | <u>\$ 41,292,563</u> | <u>\$ 61,001,813</u> | <u>\$ 65,705,816</u> | <u>\$ 63,003,053</u> |

Parish of St. Charles
Changes in Fund Balance of Governmental Funds
Last Ten Years
(Unaudited)

| | 2010 | 2011 | 2012 | 2013 |
|---|-----------------------|-------------------|---------------------|-------------------|
| Revenues | | | | |
| Taxes: | | | | |
| Ad valorem taxes | \$ 22,835,369 | \$ 22,137,484 | \$ 23,765,758 | \$ 24,732,161 |
| Sales taxes | 28,288,787 | 34,268,437 | 41,172,766 | 35,144,273 |
| Other taxes | 717,188 | 741,189 | 2,165,465 | 1,112,404 |
| Licenses and permits | 1,161,535 | 1,220,781 | 1,229,153 | 1,286,150 |
| Intergovernmental revenues | 16,380,460 | 20,431,627 | 22,541,402 | 16,868,809 |
| Fees, charges, and commissions | 806,151 | 784,418 | 864,930 | 963,540 |
| Fines and forfeitures | 1,079,217 | 1,169,961 | 1,244,536 | 1,207,340 |
| Investment earnings | 534,967 | 401,819 | 313,348 | 253,115 |
| Miscellaneous | 505,998 | 1,708,592 | 758,428 | 1,053,021 |
| Total revenues | <u>72,309,672</u> | <u>82,864,308</u> | <u>94,055,786</u> | <u>82,620,813</u> |
| Expenditures | | | | |
| Current: | | | | |
| General government | 13,398,419 | 13,457,653 | 14,222,928 | 17,400,460 |
| Public safety | 7,212,336 | 9,504,072 | 13,524,991 | 8,193,492 |
| Public works | 14,964,380 | 18,895,378 | 16,780,029 | 16,865,324 |
| Health and welfare | 5,133,224 | 5,874,174 | 5,511,268 | 5,630,673 |
| Culture and recreation | 3,814,620 | 3,224,064 | 3,337,795 | 3,445,311 |
| Economic development & assistance | 2,701,925 | 1,878,426 | 1,918,806 | 2,354,966 |
| Debt service: | | | | |
| Principal | 5,280,000 | 2,430,000 | 2,530,000 | 3,010,000 |
| Interest and other charges | 1,303,810 | 1,098,587 | 971,725 | 778,560 |
| Payment to refunded bond escrow agent | - | - | - | - |
| Capital outlay | 20,973,281 | 25,948,589 | 26,320,572 | 23,614,364 |
| Total expenditures | <u>74,781,995</u> | <u>82,310,943</u> | <u>85,118,114</u> | <u>81,293,150</u> |
| Excess (deficiency) of revenues over expenditures | (2,472,323) | 553,365 | 8,937,672 | 1,327,663 |
| Other financing sources (uses) | | | | |
| Transfer in | 4,049,795 | 3,014,402 | 3,828,016 | 1,562,748 |
| Transfer out | (3,929,062) | (3,205,955) | (4,041,852) | (2,374,872) |
| Refund of Bond Costs | - | - | - | - |
| Issuance of Refunding Bond | - | - | - | 2,620,000 |
| Bond proceeds | - | - | 12,500,000 | - |
| Premium (discount) on debt issued | - | - | - | - |
| Payment to refunded bond escrow agent | - | - | (12,400,000) | (2,620,000) |
| Proceeds from sale of assets | 91,457 | - | 181,853 | 100,060 |
| Compensation for Loss/Damaged Assets | 2,804 | 354 | 3,211 | 211 |
| Total other financing sources (uses) | <u>214,994</u> | <u>(191,199)</u> | <u>71,228</u> | <u>(711,853)</u> |
| Net change in fund balance | <u>\$ (2,257,329)</u> | <u>\$ 362,166</u> | <u>\$ 9,008,900</u> | <u>\$ 615,810</u> |
| Debt service as a percentage of noncapital expenditures | 12.2% | 6.3% | 6.0% | 6.6% |

Source: Audited Comprehensive Annual Financial Report.

Exhibit D-4

| | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 |
|----|-------------------|--------------------|--------------------|-------------------|-------------------|-------------------|
| \$ | 25,644,015 | \$ 22,283,275 | \$ 26,995,325 | \$ 25,346,617 | \$ 25,827,462 | \$ 28,152,482 |
| | 29,753,818 | 28,792,560 | 28,204,280 | 33,617,358 | 34,770,819 | 35,035,755 |
| | 1,844,133 | 1,601,661 | 1,616,245 | 1,566,911 | 1,616,681 | 1,644,110 |
| | 1,371,735 | 1,350,951 | 1,348,498 | 1,334,238 | 1,364,941 | 1,342,588 |
| | 13,477,594 | 14,392,171 | 15,612,251 | 11,404,516 | 14,291,174 | 9,520,886 |
| | 1,108,940 | 1,130,149 | 1,294,650 | 1,222,450 | 1,190,581 | 1,192,917 |
| | 1,399,742 | 1,115,012 | 897,507 | 1,042,423 | 1,043,940 | 1,013,365 |
| | 268,392 | 377,090 | 661,440 | 1,022,931 | 1,990,035 | 2,693,437 |
| | 1,200,372 | 754,254 | 1,067,071 | 1,130,945 | 1,115,594 | 767,764 |
| | <u>76,068,741</u> | <u>71,797,123</u> | <u>77,697,267</u> | <u>77,688,389</u> | <u>83,211,227</u> | <u>81,363,304</u> |
| | 14,928,041 | 14,945,487 | 15,099,546 | 16,578,170 | 16,516,513 | 17,541,257 |
| | 8,482,639 | 4,790,332 | 4,606,381 | 4,436,775 | 4,456,185 | 4,728,235 |
| | 17,400,804 | 17,782,365 | 19,156,478 | 21,867,664 | 21,015,625 | 22,472,951 |
| | 5,655,824 | 3,917,635 | 4,192,990 | 4,251,673 | 4,404,681 | 4,722,110 |
| | 3,378,130 | 3,463,410 | 3,322,638 | 3,502,327 | 3,599,346 | 3,765,592 |
| | 1,742,071 | 1,727,808 | 1,603,921 | 1,638,900 | 1,775,233 | 1,738,213 |
| | 2,625,000 | 2,855,000 | 2,940,000 | 1,575,000 | 1,870,000 | 2,000,000 |
| | 482,777 | 420,954 | 345,455 | 220,585 | 751,313 | 712,446 |
| | - | - | 3,520,158 | - | - | - |
| | 16,125,429 | 29,973,621 | 26,807,055 | 18,426,714 | 20,402,391 | 21,799,020 |
| | <u>70,820,715</u> | <u>79,876,612</u> | <u>81,594,622</u> | <u>72,497,808</u> | <u>74,791,287</u> | <u>79,479,824</u> |
| | 5,248,026 | (8,079,489) | (3,897,355) | 5,190,581 | 8,419,940 | 1,883,480 |
| | 2,341,782 | 8,580,891 | 1,578,629 | 894,532 | 1,423,454 | 6,240,538 |
| | (2,667,916) | (9,708,595) | (1,788,609) | (1,115,822) | (1,411,925) | (6,948,785) |
| | - | - | - | - | 861 | 88,800 |
| | - | - | - | 15,000,000 | (2,000) | - |
| | - | - | - | - | - | - |
| | - | - | - | 1,115,482 | - | - |
| | - | - | - | - | - | (49,344) |
| | 56 | 150,123 | 48,777 | 85,628 | 75,264 | 75,428 |
| | 1,419 | 256 | - | - | - | - |
| | <u>(324,659)</u> | <u>(977,325)</u> | <u>(161,203)</u> | <u>15,979,820</u> | <u>85,654</u> | <u>(593,363)</u> |
| \$ | <u>4,923,367</u> | <u>(9,056,814)</u> | <u>(4,058,558)</u> | <u>21,170,401</u> | <u>8,505,594</u> | <u>1,290,117</u> |
| | 5.7% | 6.6% | 6.0% | 3.3% | 4.8% | 4.7% |

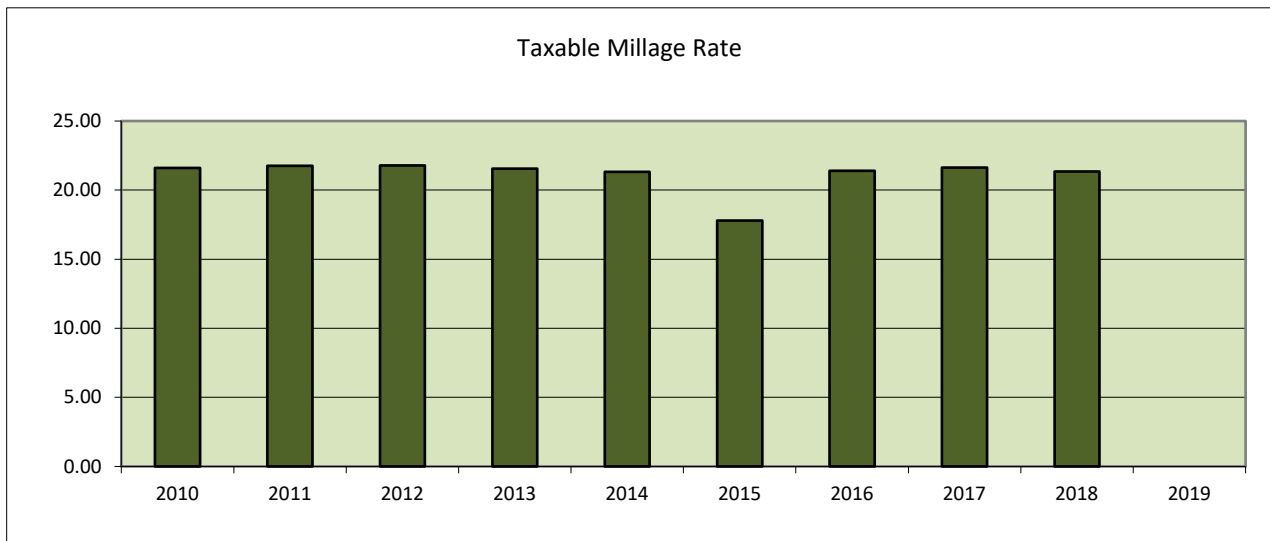
Parish of St. Charles
Assessed Value and Estimated Actual Value of Taxable Property
Last Ten Years
(Unaudited)

| Year Ended | Real Property | | Other | Less: Homestead Exemption | Total Taxable Assessed Value | Total Direct Tax Rate | Estimated Actual Taxable Value | Assessed Value ¹ as a Percentage of Actual Value |
|------------|----------------------|---------------------|------------------|---------------------------|------------------------------|-----------------------|--------------------------------|---|
| | Residential Property | Commercial Property | Public Utilities | | | | | |
| 2010 | 231,964,163 | 696,197,177 | 223,173,070 | 98,326,155 | 1,053,008,255 | 21.61 | 10,530,082,550 | 0.11% |
| 2011 | 233,568,556 | 662,374,477 | 222,954,530 | 99,064,440 | 1,019,833,123 | 21.76 | 10,198,331,230 | 0.11% |
| 2012 | 227,756,650 | 733,775,511 | 235,895,035 | 99,009,811 | 1,098,417,385 | 21.78 | 10,984,173,850 | 0.11% |
| 2013 | 235,711,655 | 793,753,174 | 226,467,700 | 98,994,895 | 1,156,937,634 | 21.56 | 11,569,376,340 | 0.11% |
| 2014 | 234,853,294 | 835,518,833 | 231,762,020 | 98,376,651 | 1,203,757,496 | 21.33 | 12,037,574,960 | 0.11% |
| 2015 | 325,071,932 | 787,850,711 | 250,108,580 | 98,852,348 | 1,264,178,875 | 17.80 | 12,641,788,750 | 0.11% |
| 2016 | 329,096,022 | 777,065,378 | 248,527,890 | 98,591,369 | 1,256,097,921 | 21.40 | 12,560,979,210 | 0.11% |
| 2017 | 356,843,118 | 714,686,667 | 261,077,840 | 98,916,828 | 1,233,690,797 | 21.62 | 12,336,907,970 | 0.11% |
| 2018 | 365,755,743 | 739,130,913 | 262,195,130 | 99,055,668 | 1,268,026,118 | 21.36 | 12,680,261,180 | 0.11% |
| 2019 | 377,220,229 | 829,763,678 | 317,326,790 | 99,569,259 | 1,424,741,438 | 0.00 | 14,247,414,380 | 0.11% |

Source: St. Charles Parish Tax Collector, 2018 Tax Roll
 St. Charles Parish School Board Comprehensive Annual Financial Report - Statistical Section.

Note: Property of St. Charles Parish is reassessed once every four years on average. The parish assesses property at approximately 10 percent of the actual value of all types of real and personal property. Estimated actual taxable value is calculated by dividing taxable assessed value by this percentage. Tax rates are per \$1,000 of assessed value.

¹ Includes tax-exempt property.

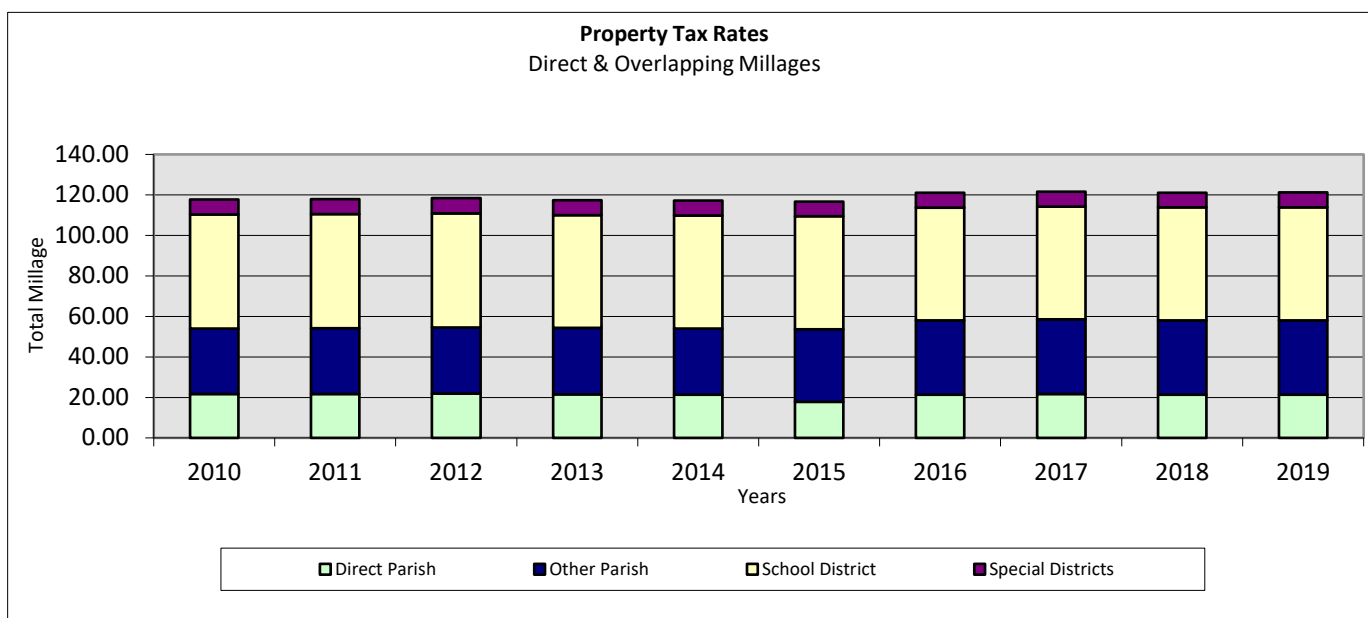


**Parish of St. Charles
Property Tax Rates
Direct and Overlapping Governments
Last Ten Years
(Unaudited)**

| Year | St. Charles Parish | | | Overlapping Rates ¹ | | | | | | | | Total Direct & Overlapping Rates |
|------|--------------------|----------------------|----------------------|--------------------------------|----------------------|----------------------|-------------------|----------------------|----------------------|-------------------|--------|----------------------------------|
| | Operating Millage | Debt Service Millage | Total Parish Millage | Parish | | | School District | | | | | |
| | | | | Operating Millage | Debt Service Millage | Total Parish Millage | Operating Millage | Debt Service Millage | Total School Millage | Special Districts | | |
| 2010 | 18.66 | 2.95 | 21.61 | 29.94 | 2.46 | 32.40 | 50.51 | 5.86 | 56.37 | 7.43 | 117.81 | |
| 2011 | 18.81 | 2.95 | 21.76 | 29.94 | 2.46 | 32.40 | 50.51 | 5.86 | 56.37 | 7.42 | 117.95 | |
| 2012 | 18.83 | 2.95 | 21.78 | 29.63 | 3.16 | 32.79 | 50.51 | 5.86 | 56.37 | 7.42 | 118.36 | |
| 2013 | 18.73 | 2.83 | 21.56 | 29.56 | 3.16 | 32.72 | 49.90 | 5.86 | 55.76 | 7.35 | 117.39 | |
| 2014 | 18.73 | 2.60 | 21.33 | 29.56 | 3.16 | 32.72 | 49.90 | 5.86 | 55.76 | 7.35 | 117.16 | |
| 2015 | 15.60 | 2.20 | 17.80 | 32.69 | 3.16 | 35.85 | 49.90 | 5.86 | 55.76 | 7.35 | 116.76 | |
| 2016 | 19.20 | 2.20 | 21.40 | 33.39 | 3.16 | 36.55 | 49.90 | 5.86 | 55.76 | 7.4 | 121.11 | |
| 2017 | 20.51 | 1.11 | 21.62 | 33.75 | 3.16 | 36.91 | 50.75 | 5.01 | 55.76 | 7.26 | 121.55 | |
| 2018 | 20.80 | 0.56 | 21.36 | 33.51 | 3.16 | 36.67 | 50.75 | 5.01 | 55.76 | 7.26 | 121.05 | |
| 2019 | 20.80 | 0.56 | 21.36 | 33.51 | 3.16 | 36.67 | 50.75 | 5.01 | 55.76 | 7.4 | 121.19 | |

Source: St. Charles Parish Tax Collector, 2018 Tax Roll

¹ Overlapping rates are those of local and parish governments that apply to property owners within St. Charles Parish. Not all overlapping rates apply to all St. Charles Parish property owners (e.g. the rates for special districts apply only to the proportion of the government's property owners whose property is located within the geographic boundaries of the special district.)



**Parish of St. Charles
Principal Property Taxpayers
Current Year and Nine Years Ago
(Unaudited)**

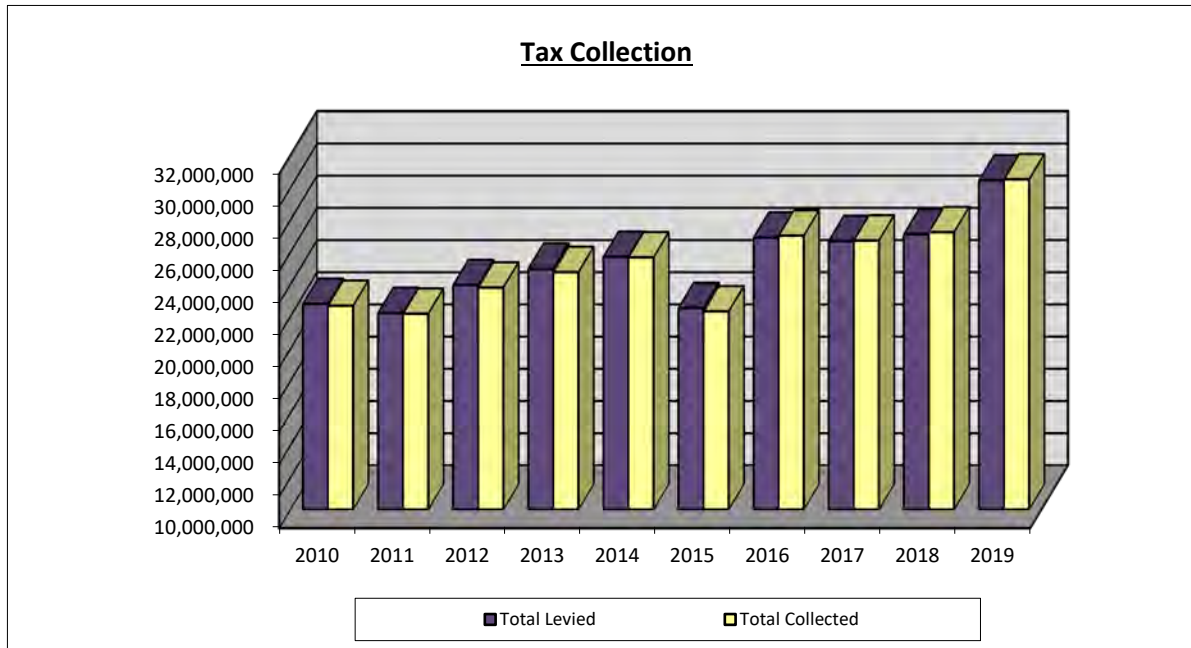
| Taxpayer | Industry Type | 2019 | | 2010 | |
|------------------------------|------------------|------------------------|--|------------------------|--|
| | | Taxable Assessed Value | Percentage of Total Taxable Assessed Value | Taxable Assessed Value | Percentage of Total Taxable Assessed Value |
| Entergy Louisiana, Inc. | Public Utility | \$ 218,432,370 | 15.3% | \$ 186,562,000 | 18.7% |
| Union Carbide Corporation | Chemical Plant | 165,571,902 | 11.6% | 145,020,740 | 14.5% |
| Equilon Enterprises, LLC | Chemical Plant | 149,465,607 | 10.5% | - | 0.0% |
| Shell Chemical Company | Chemical Plant | 92,516,308 | 6.5% | 12,111,570 | 1.2% |
| Monsanto Company | Chemical Plant | 67,609,832 | 4.7% | 45,724,414 | 4.6% |
| International Matex Tank | Chemical Plant | 43,607,503 | 3.1% | - | 0.0% |
| Occidental Chemical Corp | Chemical Plant | 47,771,204 | 3.4% | 20,727,341 | 2.1% |
| Valero Refining, New Orleans | Chemical Plant | 38,138,618 | 2.7% | 20,983,322 | 2.1% |
| Valero Marketing & Supply | Oil Refinery | 36,521,886 | 2.6% | 53,286,395 | 5.3% |
| Entergy Louisiana, Inc. | Public Utilities | 36,372,080 | 2.6% | - | 0.0% |
| Motiva Enterprises, LLC | Oil Refinery | - | 0.0% | 95,037,874 | 9.5% |
| Shell Oil Company | Oil Refinery | - | 0.0% | 49,993,960 | 5.0% |
| Motiva Enterprises, LLC | Oil Refinery | - | 0.0% | 29,207,600 | 2.9% |
| | | <u>\$ 896,007,310</u> | <u>62.9%</u> | <u>\$ 658,655,216</u> | <u>65.9%</u> |

Source: St. Charles Parish School Board Comprehensive Annual Financial Report - Statistical Section.
St. Charles Parish Assessor.

**Parish of St. Charles
Property Tax Levies and Collections
Last Ten Years
(Unaudited)**

| Year | Total Tax Levy | Collected within Year of the Levy | | Collections from Subsequent Years | Total Collections to Date | |
|------|----------------|-----------------------------------|--------------------|-----------------------------------|---------------------------|--------------------|
| | | Amount | Percentage of Levy | | Amount | Percentage of Levy |
| 2010 | 22,753,618 | 22,506,970 | 98.9 | 128,399 | 22,635,369 | 99.5 |
| 2011 | 22,189,594 | 22,133,407 | 99.7 | 4,077 | 22,137,484 | 99.8 |
| 2012 | 23,921,115 | 23,763,105 | 99.3 | 2,653 | 23,765,758 | 99.4 |
| 2013 | 24,940,832 | 24,717,037 | 99.1 | 15,124 | 24,732,161 | 99.2 |
| 2014 | 25,673,066 | 25,627,207 | 99.8 | 16,823 | 25,644,030 | 99.9 |
| 2015 | 22,498,835 | 22,221,704 | 98.8 | 61,572 | 22,283,276 | 99.0 |
| 2016 | 26,877,409 | 26,809,122 | 99.7 | 186,203 | 26,995,325 | 100.4 |
| 2017 | 26,669,100 | 26,658,615 | 100.0 | 32,342 | 26,690,957 | 100.1 |
| 2018 | 27,081,719 | 27,012,706 | 99.7 | 199,363 | 27,212,069 | 100.5 |
| 2019 | 30,428,278 | 30,392,980 | 99.9 | 105,154 | 30,498,134 | 100.2 |

Source: St. Charles Parish Tax Collector.



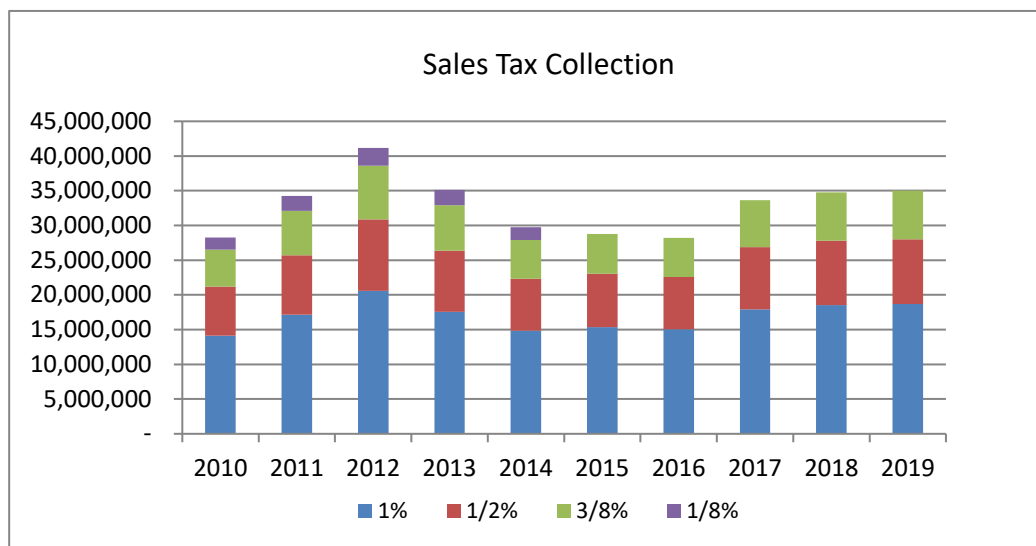
**Parish of St. Charles
Sales Tax Collections
Last Ten Years
(Unaudited)**

| <u>Year</u> | <u>1% Road and Drainage Maintenance</u> | <u>1/2% General Parish</u> | <u>3/8% General Parish</u> | <u>1/8% Fire Protection</u> | <u>Total Sales Tax</u> |
|-------------|---|------------------------------------|------------------------------------|-------------------------------------|----------------------------|
| 2010 | 14,144,907 | 7,072,454 | 5,304,341 | 1,767,085 | 28,288,787 |
| 2011 | 17,134,228 | 8,567,114 | 6,425,335 | 2,141,760 | 34,268,437 |
| 2012 | 20,586,376 | 10,293,197 | 7,719,897 | 2,573,296 | 41,172,766 |
| 2013 | 17,572,123 | 8,786,074 | 6,589,554 | 2,196,522 | 35,144,273 |
| 2014 | 14,876,897 | 7,438,460 | 5,578,843 | 1,859,618 | 29,753,818 |
| 2015 | 15,356,023 | 7,678,023 | 5,758,514 | - | 28,792,560 |
| 2016 | 15,042,274 | 7,521,148 | 5,640,858 | - | 28,204,280 |
| 2017 | 17,929,248 | 8,964,637 | 6,723,473 | - | 33,617,358 |
| 2018 | 18,544,426 | 9,272,228 | 6,954,165 | - | 34,770,819 |
| 2019 | 18,685,725 | 9,342,878 | 7,007,152 | - | 35,035,755 |

The following is a summary by area of sales and use taxes being levied within the Parish of St. Charles as of December 31, 2019.

| | <u>Parish</u> | <u>School Board</u> | <u>State</u> | <u>Total</u> |
|-------------|---------------|---------------------|--------------|--------------|
| St. Charles | 2.00% | 3.00% | 5.00% | 10.00% |

Source: St. Charles Parish School Board - Remittance Sheet





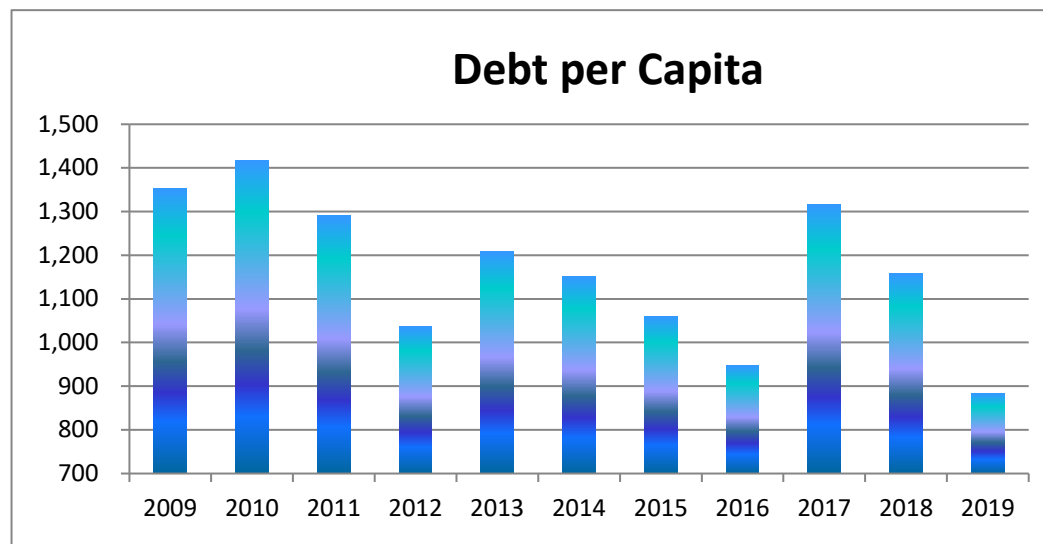
Parish of St. Charles
Ratio of Outstanding Debt by Type
Last Ten Years
(Unaudited)

| <u>Year</u> | <u>Governmental Activities</u> | | | | |
|-------------|---|---|--------------------------------------|---|--|
| | <u>General Obligation Bonds</u> | <u>Public Improvement Bonds</u> | <u>LTD Tax Revenue Bonds</u> | <u>Less: Deferred Amount on Refunding</u> | <u>Less: Bond Amortization Costs</u> |
| 2009 | 23,670,000 | 7,755,000 | - | (175,059) | 134,755 |
| 2010 | 21,380,000 | 11,265,000 | - | (74,001) | 88,164 |
| 2011 | 19,265,000 | 4,450,000 | - | (49,333) | 128,755 |
| 2012 | 17,165,000 | 4,120,000 | - | (24,665) | 180,488 |
| 2013 | 14,875,000 | 3,400,000 | - | - | - |
| 2014 | 12,500,000 | 3,150,000 | - | - | - |
| 2015 | 9,905,000 | 2,890,000 | - | - | - |
| 2016 | 3,785,000 | 2,620,000 | - | - | - |
| 2017 | 2,490,000 | 2,340,000 | 15,000,000 | - | - |
| 2018 | 1,165,000 | 2,050,000 | 14,745,000 | - | - |
| 2019 | - | 1,750,000 | 14,210,000 | - | - |

Source: Long-term debt note disclosure, Audited Comprehensive Annual Financial Report. See Note 11.
See the schedule of Demographic and Economic Statistics for personal income and population data.

* Data not Available.

| Business-Type Activities | | | | | |
|--------------------------|-------------------------------|------------------------------------|--------------------------|-------------------------------|------------|
| Revenue Bonds | Less: Bond Amortization Costs | Less: Deferred Amount on Refunding | Total Primary Government | Percentage of Personal Income | Per Capita |
| 31,875,000 | (100,131) | 269,239 | 69,809,100 | 3.55% | 1,352 |
| 30,955,000 | (84,726) | 280,077 | 73,083,716 | 3.78% | 1,416 |
| 33,055,294 | 290,915 | (69,323) | 68,081,957 | 3.46% | 1,290 |
| 32,703,890 | 301,753 | (53,919) | 54,392,547 | 2.69% | 1,036 |
| 31,192,890 | - | (38,514) | 63,627,385 | 3.06% | 1,208 |
| 30,165,219 | - | - | 60,600,644 | 2.63% | 1,152 |
| 27,068,842 | - | - | 55,949,310 | 2.34% | 1,061 |
| 26,827,000 | - | - | 50,035,855 | 2.06% | 947 |
| 25,901,792 | - | - | 69,662,005 | 2.79% | 1,316 |
| 25,170,686 | - | - | 61,076,369 | 2.34% | 1,158 |
| 26,131,174 | - | - | 46,729,737 | * | 884 |



Parish of St. Charles
Ratio of General Bonded Debt Outstanding
Last Ten Years
(Unaudited)

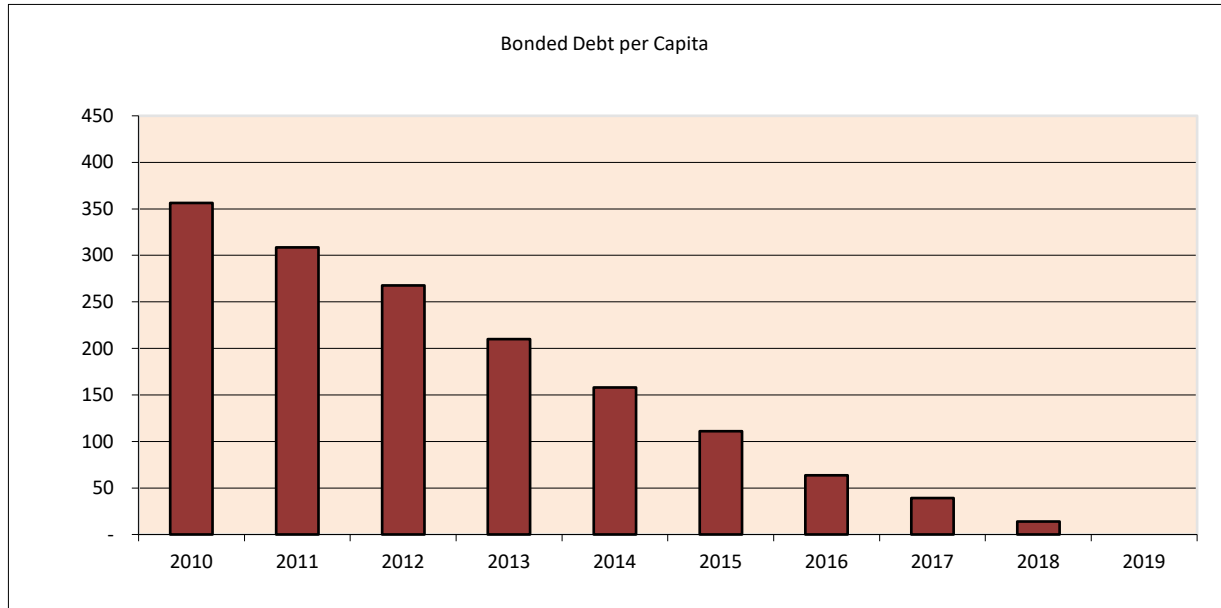
| Year | General Obligation Bonds | Less: Amount Available In Debt Service Fund | Total | Percentage of Estimated Actual Value of Property ¹ | Debt per Capita ² |
|------|--------------------------------|--|------------|---|---------------------------------|
| 2010 | 21,380,000 | 2,984,521 | 18,395,479 | 0.17% | 356 |
| 2011 | 19,265,000 | 2,974,243 | 16,290,757 | 0.16% | 309 |
| 2012 | 17,402,762 | 3,337,088 | 14,065,674 | 0.13% | 268 |
| 2013 | 14,875,000 | 3,821,766 | 11,053,234 | 0.10% | 210 |
| 2014 | 12,500,000 | 4,192,878 | 8,307,122 | 0.07% | 158 |
| 2015 | 9,905,000 | 4,057,596 | 5,847,404 | 0.46% | 111 |
| 2016 | 3,785,000 | 431,498 | 3,353,502 | 0.27% | 63 |
| 2017 | 2,490,000 | 409,654 | 2,080,346 | 0.17% | 39 |
| 2018 | 1,165,000 | 430,965 | 734,035 | 0.06% | 14 |
| 2019 | - | - | - | 0.00% | - |

Source: Long-term debt note disclosure, Audited Comprehensive Annual Financial Reports. See Note 11.

Note: There is no general reserve fund requirement for excess revenue bonds in the State of Louisiana.

¹ See schedule of Assessed and Estimated Actual Value of Taxable Property. (Table E-5)

² Population data can be found in the Schedule of Demographic and Economic Statistics.



Parish of St. Charles
Direct and Overlapping Governmental Activities Debt
December 31, 2019
(Unaudited)

| <u>Jurisdiction</u> | <u>Gross Debt Outstanding</u> | <u>Percentage Applicable To Government</u> | <u>Amount Applicable To Government</u> |
|--|-----------------------------------|--|--|
| Direct: | | | |
| St. Charles Parish Government ¹ | | | |
| 2007 Public Improvement Sales Tax Series | \$ 590,000 | 100% | \$ 590,000 |
| 2013 Public Improvement Sales Tax Series | 1,160,000 | 100% | 1,160,000 |
| 2017 Limited Tax Revenue Bond | 14,210,000 | 100% | 14,210,000 |
| 2017 Limited Taxable Revenue Bond | <u>2,554,174</u> | 100% | <u>2,554,174</u> |
| Total Direct debt | <u>\$ 18,514,174</u> | | <u>\$ 18,514,174</u> |
| Overlapping: | | | |
| St. Charles Parish School Board ² | | | |
| | <u>\$ 74,454,570</u> | 100% | <u>\$ 74,454,570</u> |
| Total Overlapping debt | <u>\$ 74,454,570</u> | | <u>\$ 74,454,570</u> |
| Total Direct and Overlapping debt | <u>\$ 92,968,744</u> | | <u>\$ 92,968,744</u> |
| | | 2019 Population | 52,879 |
| | | Per Capita | \$ 1,758 |

¹ All General Obligation Bonds are secured by Ad Valorem Taxes.

² **Source:** St. Charles Parish School Board Comprehensive Annual Financial Report - Statistical Section

Note: Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the parish. This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the residents and businesses of St. Charles Parish. This process recognizes that, when considering the government's ability to issue and repay long-term debt, the entire debt burden borne by the residents and businesses should be taken into account. However, this does not imply that every taxpayer is a resident, and therefore responsible for repaying the debt, of each overlapping government.

**Parish of St. Charles
Legal Debt Margin
Last Ten Years
(Unaudited)**

| | <u>2009</u> | <u>2010</u> | <u>2011</u> | <u>2012</u> | <u>2013</u> |
|---|----------------------|----------------------|----------------------|-----------------------|-----------------------|
| Debt Limit * | \$ 109,671,372 | \$ 115,133,441 | \$ 111,889,756 | \$ 119,742,720 | \$ 125,593,253 |
| Total net debt applicable to limit ** | <u>23,670,000</u> | <u>21,380,000</u> | <u>19,265,000</u> | <u>17,165,000</u> | <u>14,875,000</u> |
| Legal Debt Margin | <u>\$ 86,001,372</u> | <u>\$ 93,753,441</u> | <u>\$ 92,624,756</u> | <u>\$ 102,577,720</u> | <u>\$ 110,718,253</u> |
| Total net debt applicable to the limit as a percentage of debt limit | 21.58% | 18.57% | 17.22% | 14.33% | 11.84% |

Source: Long-term debt note disclosure, Audited Comprehensive Annual Financial Reports. See Note 11.
St. Charles Parish Tax Collector, 2018 Tax Roll

* Legal debt limit is 10% of the assessed value of property for any one purpose.

** Total net debt applicable to limit for all purposes combined is based on ad valorem taxes.

| <u>2014</u> | <u>2015</u> | <u>2016</u> | <u>2017</u> | <u>2018</u> | <u>2019</u> |
|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| \$ 130,213,415 | \$ 136,303,122 | \$ 135,468,929 | \$ 133,260,763 | \$ 136,708,179 | \$ 152,431,070 |
| <u>12,500,000</u> | <u>9,905,000</u> | <u>3,785,000</u> | <u>2,490,000</u> | <u>1,165,000</u> | <u>-</u> |
| <u>\$ 117,713,415</u> | <u>\$ 126,398,122</u> | <u>\$ 131,683,929</u> | <u>\$ 130,770,763</u> | <u>\$ 135,543,179</u> | <u>\$ 152,431,070</u> |
| 9.60% | 7.27% | 2.79% | 1.87% | 0.85% | 0.00% |

Legal Debt Margin Calculation for Year 2019

| | |
|--|-----------------------|
| Assessed value | \$ 1,424,741,438 |
| Add back: homestead exemption | <u>99,569,259</u> |
| Total assessed value | \$ 1,524,310,697 |
| Debt limit (10% of total assessed value) | 152,431,070 |
| Legal Debt Margin | <u>\$ 152,431,070</u> |

Parish of St. Charles
Dedicated Revenue Coverage
Last Ten Years
(Unaudited)

| Years | Gross Revenue ¹ | Direct Operating Expenses ² | Net Revenue Available for Debt Service | Debt Service Requirements | | | Coverage |
|---------------------------------------|----------------------------|--|--|---------------------------|-----------|-----------|----------|
| | | | | Principal | Interest | Total | |
| Waterworks Utility System Fund | | | | | | | |
| 2010 | 11,250,873 | 7,659,060 | 3,591,813 | 565,000 | 1,365,838 | 1,930,838 | 1.86 |
| 2011 | 11,359,081 | 7,376,205 | 3,982,876 | 755,000 | 1,340,777 | 2,095,777 | 1.90 |
| 2012 | 10,873,573 | 7,734,099 | 3,139,474 | 785,000 | 1,309,138 | 2,094,138 | 1.50 |
| 2013 | 10,847,417 | 7,952,093 | 2,895,324 | 820,000 | 1,013,798 | 1,833,798 | 1.58 |
| 2014 | 11,289,258 | 8,254,939 | 3,034,319 | 855,000 | 1,244,538 | 2,099,538 | 1.45 |
| 2015 | 11,761,195 | 7,751,961 | 4,009,234 | 895,000 | 993,560 | 1,888,560 | 2.12 |
| 2016 | 13,702,857 | 8,332,611 | 5,370,246 | 935,000 | 792,302 | 1,727,302 | 3.11 |
| 2017 | 13,521,453 | 8,454,028 | 5,067,425 | 750,000 | 766,103 | 1,516,103 | 3.34 |
| 2018 | 13,701,303 | 8,623,579 | 5,077,724 | 765,000 | 750,202 | 1,515,202 | 3.35 |
| 2019 | 13,403,967 | 9,400,914 | 4,003,053 | 780,000 | 734,003 | 1,514,003 | 2.64 |
| Wastewater Utility System Fund | | | | | | | |
| 2010 | 7,254,612 | 6,975,563 | 279,049 | 355,000 | 33,778 | 388,778 | 0.72 |
| 2011 | 7,830,465 | 7,009,082 | 821,383 | 365,000 | 59,483 | 424,483 | 1.94 |
| 2012 | 7,972,066 | 6,729,835 | 1,242,231 | 679,000 | 46,375 | 725,375 | 1.71 |
| 2013 | 8,835,935 | 7,936,603 | 899,332 | 691,000 | 35,252 | 726,252 | 1.24 |
| 2014 | 10,417,005 | 7,906,373 | 2,510,632 | 708,000 | 23,895 | 731,895 | 3.43 |
| 2015 | 11,121,671 | 7,375,674 | 3,745,997 | 721,000 | 12,095 | 733,095 | 5.11 |
| 2016 | 9,695,349 | 8,177,790 | 1,517,559 | 313,000 | - | 313,000 | 4.85 |
| 2017 | 12,144,888 | 8,616,811 | 3,528,077 | 316,000 | 195 | 316,195 | 11.16 |
| 2018 | 11,763,610 | 8,650,202 | 3,113,408 | 318,000 | 1,167 | 319,167 | 9.75 |
| 2019 | 13,050,618 | 9,839,514 | 3,211,104 | 321,000 | 8,466 | 329,466 | 9.75 |

¹ **Source:** Proprietary Funds - Combining Statement of Revenues, Expenses and Changes in Net Position
(Operating revenues less sewer development revenues; non-operating revenues; capital contributions; and transfers in)

² **Source:** Proprietary Funds - Combining Statement of Revenues, Expenses and Changes in Net Position
(Operating expenses less depreciation; non-operating expenses less loss on disposition of fixed asset and bond interest)

**Parish of St. Charles
Demographic and Economic Statistics
Last Ten Years
(Unaudited)**

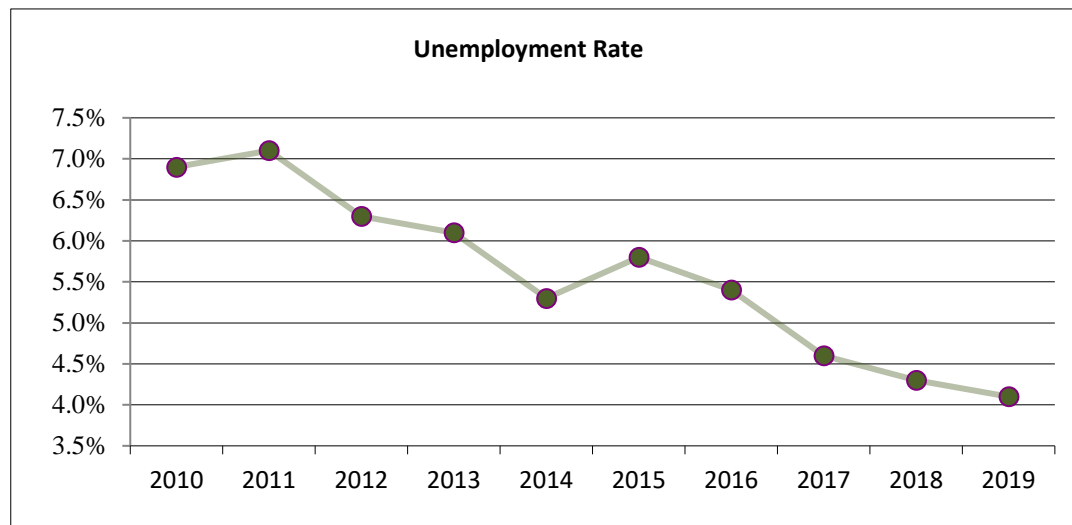
| <u>Year</u> | <u>Population ²</u> | <u>Personal Income ² (thousands of dollars)</u> | <u>Per Capita Personal Income ²</u> | <u>Median Age</u> | <u>School Enrollment ¹</u> | <u>Unemployment Rate</u> |
|-------------|--------------------------------|--|--|-------------------|---------------------------------------|--------------------------|
| 2010 | 51,611 | 1,933,536 | 36,626 | 36.9 | 9,721 | 6.9% |
| 2011 | 52,780 | 1,968,913 | 37,491 | 36.9 | 9,851 | 7.1% |
| 2012 | 52,517 | 2,019,391 | 38,332 | 37.3 | 9,766 | 6.3% |
| 2013 | 52,681 | 2,081,648 | 39,562 | 37.2 | 9,805 | 6.1% |
| 2014 | 52,617 | 2,304,350 | 43,689 | 37.1 | 9,727 | 5.3% |
| 2015 | 52,745 | 2,394,880 | 45,347 | 37.2 | 9,757 | 5.8% |
| 2016 | 52,812 | 2,428,261 | 45,883 | 37.4 | 9,779 | 5.4% |
| 2017 | 52,923 | 2,495,000 | 47,299 | 37.2 | 9,646 | 4.6% |
| 2018 | 52,749 | 2,609,760 | 49,353 | 37.6 | 9,626 | 4.3% |
| 2019 | 52,879 | * | * | * | 9,681 | 4.1% |

Sources:

¹ St. Charles Parish School Board Comprehensive Annual Financial Report - Statistical Section.
Louisiana Department of Labor - Research & Statistics

² U.S. Department of Commerce - Bureau of Economic Analysis
(Revisions for 2005-2008 personal income estimates were released April 22, 2010. Additionally population and per capita personal income estimates were revised back to the year 2004.)
Per capita personal income is total personal income divided by total midyear population.

* Data not available.



**Parish of St. Charles
Principal Employers
Current Year and Nine Years Ago
(Unaudited)**

| Employer | 2019 | | | 2010 | | |
|------------------------------------|--------------|------|--|--------------|------|--|
| | Employees | Rank | Percentage of Total Parish Employment | Employees | Rank | Percentage of Total Parish Employment |
| St. Charles Parish School Board | 1,700 | 1 | 6.78% | 1,747 | 1 | 9.39% |
| Shell Norco Refining | 1,200 | 2 | 4.78% | 866 | 3 | 4.66% |
| Dow St. Charles Operations | 991 | 3 | 3.95% | 1,000 | 2 | 5.38% |
| Entergy; Waterford 3 | 800 | 4 | 3.19% | 650 | 5 | 3.49% |
| Monsanto -Bayer | 750 | 5 | 2.99% | 698 | 4 | 3.75% |
| Valero St. Charles | 550 | 6 | 2.19% | 555 | 7 | 2.98% |
| St. Charles Parish Council | 482 | 7 | 1.92% | 564 | 6 | 3.03% |
| St. Charles Sheriff's Office | 375 | 8 | 1.49% | 435 | 9 | 2.34% |
| Southern Glazer's Wine & Spirits | 328 | 9 | 1.31% | 320 | 10 | 1.72% |
| St. Charles Hospital | 300 | 10 | 1.20% | 500 | 8 | 2.69% |
| Winn Dixie | 258 | 11 | 1.03% | - | - | - |
| Randa Corporation | 200 | 12 | 0.80% | - | - | - |
| Occidental Chemical | 196 | 13 | 0.78% | 215 | 13 | 1.16% |
| Walmart | 168 | 14 | 0.67% | 320 | 11 | 1.72% |
| International Matex Tank Terminals | 166 | 15 | 0.66% | - | - | - |
| Bunge North America | 147 | 16 | 0.59% | - | - | - |
| Motiva/Shell Chemical | - | - | - | 258 | 12 | 1.39% |
| | <u>8,611</u> | | <u>34.33%</u> | <u>8,128</u> | | <u>43.70%</u> |

Source: St. Charles Parish School Board Comprehensive Annual Financial Report - Statistical Section.

Parish of St. Charles
Full-time Equivalent Parish Employees by Function/Program
Last Ten Years
(Unaudited)

| | Full-time Equivalent Employees Allotted in Annual Budget | | | | | | | | | |
|-----------------------------------|--|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 |
| GENERAL FUND | | | | | | | | | | |
| Animal Control | 5.00 | 6.00 | 6.00 | 8.00 | 8.00 | 8.00 | 8.00 | 8.00 | 9.00 | 10.00 |
| Coastal Zone Management | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 3.00 | 3.00 | 3.00 |
| Community Action | 5.75 | 5.75 | 5.80 | 6.96 | 7.71 | 7.61 | 7.57 | 7.74 | 9.12 | 8.88 |
| Community Center | - | - | - | - | - | - | - | - | 0.50 | 0.50 |
| Community Serv. Block Grant | 2.90 | 2.90 | 2.85 | 1.69 | 1.94 | 1.94 | 2.01 | 1.93 | 1.68 | 1.59 |
| Constables & Justice of the Peace | 14.00 | 14.00 | 14.00 | 14.00 | 14.00 | 14.00 | 14.00 | 14.00 | 14.00 | 14.00 |
| Coroner | 5.00 | 2.00 | 2.00 | 3.00 | 3.00 | 3.00 | 3.00 | 4.00 | 4.00 | 4.00 |
| Council and Administration | 20.00 | 20.00 | 20.00 | 20.00 | 20.00 | 19.00 | 20.00 | 20.00 | 20.00 | 20.00 |
| District Attorney | 9.00 | 9.00 | 9.00 | 9.00 | 9.00 | 9.00 | 9.00 | 9.00 | 9.00 | 9.00 |
| District Court | 7.00 | 7.00 | 7.00 | 4.53 | 4.53 | 4.56 | 4.56 | 4.58 | 4.59 | 4.59 |
| Economic Development | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 |
| Emergency Preparedness | 10.00 | 10.00 | 9.00 | 9.00 | 9.00 | 10.00 | 10.00 | 11.00 | 11.00 | 11.00 |
| Energy Assistance | 0.35 | 0.35 | 0.35 | 0.35 | 0.35 | 0.45 | 0.42 | 0.33 | 0.31 | 0.53 |
| Finance | 12.51 | 12.50 | 12.50 | 13.00 | 13.00 | 13.00 | 13.00 | 13.00 | 13.00 | 13.00 |
| General Government Buildings | 17.00 | 17.00 | 17.00 | 18.00 | 19.00 | 21.25 | 21.25 | 21.00 | 18.89 | 15.00 |
| GIS Info Systems | - | - | - | - | - | - | 1.20 | 3.20 | 3.20 | 3.20 |
| Grants Administration | 2.00 | 2.00 | 2.00 | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 |
| Home Program | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| ICC Building Code | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 3.00 | 3.00 | 3.00 | 6.00 | 3.00 |
| Information Technology | 5.00 | 5.00 | 4.00 | 4.20 | 4.20 | 5.20 | 4.00 | 3.00 | 4.00 | 4.00 |
| Legal Services | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 | 2.00 | 2.00 |
| Parish President | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 | 5.00 | 6.00 | 6.00 |
| Personnel | 4.00 | 5.00 | 5.00 | 5.00 | 4.00 | 5.00 | 5.00 | 5.00 | 5.00 | 5.00 |
| Planning and Zoning | 15.00 | 17.00 | 17.00 | 17.30 | 17.30 | 17.30 | 15.30 | 15.30 | 14.30 | 14.30 |
| Public Information Office | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 3.00 | 3.00 |
| Purchasing | 8.00 | 8.00 | 8.00 | 8.00 | 8.00 | 7.00 | 6.00 | 6.00 | 6.00 | 7.00 |
| Registrar of Voters | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 |
| Risk Management | 2.00 | 2.00 | 2.00 | 2.00 | 3.00 | 4.00 | 4.00 | 3.00 | 3.00 | 3.00 |
| TOTAL GENERAL FUND | 163.51 | 164.50 | 162.50 | 166.03 | 168.03 | 174.31 | 172.31 | 176.07 | 180.59 | 175.59 |
| SPECIAL REVENUE FUNDS | | | | | | | | | | |
| Criminal Court Fund | - | - | - | 2.47 | 2.47 | 2.44 | 2.44 | 2.42 | 2.41 | 2.40 |
| Mosquito Control | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.01 | 0.67 | 0.67 | 1.01 | 1.01 |
| Parks and Recreation | 38.25 | 38.25 | 40.25 | 40.25 | 40.25 | 33.00 | 33.00 | 31.00 | 33.50 | 33.50 |
| RSVP - Federal | 1.20 | 1.20 | 0.60 | 0.55 | 0.35 | 0.53 | 0.53 | 0.53 | 0.52 | 0.53 |
| RSVP - Local | 1.85 | 1.85 | 2.40 | 2.45 | 1.65 | 1.47 | 1.47 | 1.47 | 1.48 | 1.47 |
| RSVP - Nonfederal | 0.95 | 0.95 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | - |
| Road and Drainage | 152.25 | 158.50 | 168.50 | 167.70 | 172.70 | 174.70 | 175.70 | 189.20 | 194.20 | 191.20 |
| Road Lighting | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 0.67 | 0.67 | 1.00 | 1.00 |
| Workforce Investment Act | 24.49 | 24.50 | 10.50 | 11.00 | 9.00 | 9.00 | 9.00 | 9.00 | 9.00 | 9.00 |
| TOTAL SPECIAL FUNDS | 220.99 | 227.25 | 225.25 | 227.42 | 229.42 | 224.15 | 224.48 | 235.96 | 244.12 | 240.11 |
| ENTERPRISE FUNDS | | | | | | | | | | |
| Wastewater Utility System | 54.25 | 53.00 | 53.00 | 53.00 | 54.00 | 53.00 | 53.00 | 55.00 | 60.00 | 65.00 |
| Waterworks Utility System | 53.25 | 53.25 | 54.25 | 56.55 | 55.55 | 55.55 | 54.55 | 54.30 | 54.30 | 55.30 |
| Solid Waste | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 0.99 | 0.66 | 0.66 | 0.99 | 0.99 |
| TOTAL ENTERPRISE FUNDS | 107.50 | 106.25 | 107.25 | 109.55 | 110.55 | 109.54 | 108.21 | 109.96 | 115.29 | 121.29 |
| TOTAL ALL FUNDS | 492.00 | 498.00 | 495.00 | 503.00 | 508.00 | 508.00 | 505.00 | 522.00 | 540.00 | 537.00 |

Source: Various parish departments

Note: Elected employees are included in this table; since they are eligible for health, retirement and other benefits.

Parish of St. Charles
Operating Indicators by Function/Program
Last Ten Fiscal Years
(Unaudited)

| Function / Program | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 |
|---|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| Primary Government: | | | | | | | | | | |
| Governmental Activities: | | | | | | | | | | |
| General Governmental | | | | | | | | | | |
| Number of checks written yearly | 27,183 | 26,457 | 26,980 | 27,446 | 26,457 | 26,212 | 25,793 | 26,579 | 28,860 | 28,381 |
| Number of building permits issued | 386 | 483 | 510 | 510 | 466 | 496 | 303 | 352 | 432 | 395 |
| Number of purchase orders issued | 9,528 | 9,257 | 9,683 | 10,005 | 9,393 | 9,323 | 9,755 | 9,771 | 9,792 | 9,672 |
| Public Works | | | | | | | | | | |
| Number of work orders issued | 6,251 | 5,387 | 7,491 | 8,624 | 7,928 | 8,722 | 8,239 | 8,473 | 7,878 | 20,099 |
| Number of street lights | 84,534 | 94,587 | 123,233 | 132,877 | 140,446 | 141,089 | 141,951 | 142,813 | 143,282 | * |
| Miles of Roads Maintained ¹ | 212.90 | 212.90 | 225.84 | 225.84 | 225.84 | 225.84 | 225.84 | 214.37 | 234.62 | 234.89 |
| Access Roads/Roadways | - | - | - | - | - | - | - | 17.65 | 17.65 | 17.65 |
| Health and Welfare | | | | | | | | | | |
| Number of meals served - Summer Food Program | 6,705 | 6,185 | 7,928 | 6,263 | 7,471 | 7,675 | 7,340 | 5,163 | 5,758 | 5,612 |
| Number of Members in Workforce Investment Act | 1,916 | 2,793 | 2,774 | 2,180 | 2,555 | 6,528 | 7,907 | 5,173 | 6,358 | 6,358 |
| Number of Graduates in Workforce Investment Act | 66 | 49 | 93 | 75 | 54 | 72 | 45 | 38 | * | 42 |
| Number of Retired Senior Volunteers | 827 | 700 | 690 | 646 | 654 | 676 | 706 | 638 | 615 | 716 |
| Culture and Recreation | | | | | | | | | | |
| Number of participants in group sports | | | | | | | | | | |
| Baseball -youth | 1,398 | 1,389 | 1,243 | 1,471 | 1,416 | 1,307 | 1,261 | 1,317 | 1,448 | 1,416 |
| Basketball -youth & adults | 1,593 | 1,522 | 1,591 | 1,338 | 1,344 | 1,297 | 1,161 | 1,289 | 1,364 | 1,367 |
| Cheerleading -youth | 225 | 215 | 200 | 150 | 135 | 89 | 120 | 112 | 112 | 108 |
| Football -youth & adults | 836 | 782 | 764 | 791 | 654 | 703 | 550 | 694 | 646 | 619 |
| Healthy Kids Running | - | - | - | - | - | - | 216 | 220 | 253 | 267 |
| Senior/Special Olympics | 1,140 | 1,152 | 1,125 | 1,103 | 1,103 | 1,103 | 983 | 975 | 1,042 | 1,066 |
| Softball -youth & adults | 1,290 | 1,299 | 1,300 | 1,210 | 975 | 873 | 862 | 851 | 820 | 661 |
| Soccer -youth | 850 | 800 | 900 | 900 | 900 | 900 | 900 | 900 | 900 | 900 |
| Tennis | - | - | - | - | - | 100 | 133 | 95 | 80 | 105 |
| Track -youth | 65 | 60 | 50 | 45 | 45 | 45 | 48 | 70 | 56 | 53 |
| Volleyball - youth | 287 | 218 | 288 | 282 | 274 | 252 | 288 | 278 | 275 | 310 |
| Number of Summer/Swamp camp participants | 445 | 468 | 464 | 437 | 689 | 662 | 755 | 515 | 540 | 584 |
| Business-type Activities: | | | | | | | | | | |
| Waterworks | | | | | | | | | | |
| Number of metered customers | 20,718 | 20,791 | 20,916 | 21,028 | 21,173 | 21,373 | 21,386 | 21,498 | 21,632 | 21,811 |
| Water Consumption (million gallons per year) | 2,388 | 2,464 | 2,209 | 2,174 | 2,245 | 2,282 | 2,171 | 2,147 | 2,160 | 2,167 |
| Number of work orders issued | 17,806 | 17,895 | 18,910 | 20,050 | 20,298 | 21,662 | 20,404 | 20,859 | 21,684 | 21,155 |
| Wastewater | | | | | | | | | | |
| Number of metered customers | 18,056 | 18,080 | 18,152 | 18,198 | 18,314 | 18,503 | 18,487 | 18,574 | 18,708 | 18,855 |
| Sewerage treatment (million gallons per year) | 1,378 | 1,418 | 1,340 | 1,310 | 1,279 | 1,301 | 1,233 | 1,210 | 1,244 | 1,213 |
| Number of work orders issued | 2,400 | 2,833 | 3,434 | 2,876 | 1,804 | 1,704 | 1,782 | 1,825 | 1,450 | 1,758 |
| Solid Waste Collection | | | | | | | | | | |
| Waste collected (tons per year) | 33,403 | 31,572 | 31,503 | 29,997 | 29,314 | 29,140 | 28,414 | 30,897 | 32,228 | 31,400 |
| Residencies receiving services | 18,070 | 18,187 | 18,132 | 18,390 | 18,390 | 18,390 | 18,390 | 17,577 | 18,300 | 18,778 |
| Component Unit: | | | | | | | | | | |
| Library Service District, No. 1 | | | | | | | | | | |
| Number of books owned | 239,501 | 246,547 | 248,231 | 261,048 | 265,522 | 270,482 | 242,982 | 240,168 | 253,255 | 272,723 |
| Number of registered borrowers | 39,247 | 41,533 | 30,700 | 32,542 | 33,875 | 34,902 | 36,527 | 37,969 | 39,806 | 37,665 |
| Number of items circulated | 239,081 | 234,092 | 220,346 | 226,554 | 237,571 | 244,501 | 227,930 | 230,992 | 238,509 | 254,231 |

Source: Various Parish Departments

Note: Operating Indicators are not available for the public safety or economic development functions.

¹ Miles of streets include Parish owned and maintained streets only; major state highways are not included.

* Data Not Available.

** Park rentals are currently closed until matters are resolved.

Parish of St. Charles
Capital Asset Statistics by Function
Last Ten Fiscal Years
(Unaudited)

| <u>Function / Program</u> | <u>2010</u> | <u>2011</u> | <u>2012</u> | <u>2013</u> | <u>2014</u> | <u>2015</u> | <u>2016</u> | <u>2017</u> | <u>2018</u> | <u>2019</u> |
|---|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| Primary Government: | | | | | | | | | | |
| Governmental Activities: | | | | | | | | | | |
| Public Safety | | | | | | | | | | |
| Fire Stations | 22 | 22 | 22 | 22 | 22 | 22 | 21 | 22 | 22 | 22 |
| Fire Hydrants | 522 | 522 | 525 | 525 | 525 | 525 | 525 | 530 | 542 | 548 |
| Public Works | | | | | | | | | | |
| Drainage Lines (miles) | 40.29 | 40.29 | 40.56 | 40.56 | 40.56 | 40.56 | 40.56 | 41.41 | 41.53 | 41.60 |
| Number of Pump Stations | 45 | 45 | 45 | 52 | 52 | 52 | 52 | 53 | 55 | 55 |
| Sidewalks (miles) | 20.67 | 20.67 | 20.67 | 20.67 | 20.67 | 20.67 | 20.67 | 20.67 | 20.67 | 10.67 |
| Number of Streetlights | 859 | 859 | 864 | 864 | 864 | 864 | 864 | 876 | 907 | 917 |
| Culture and Recreation | | | | | | | | | | |
| Parks owned | 19 | 19 | 19 | 19 | 19 | 19 | 27 | 27 | 27 | 27 |
| Parks maintained | 41 | 41 | 41 | 41 | 41 | 41 | 52 | 52 | 52 | 52 |
| Business-type Activities: | | | | | | | | | | |
| Waterworks | | | | | | | | | | |
| Plant Production Capacity (millions of gallons per day) | 16 | 21 | 21 | 21 | 21 | 21 | 19 | 19 | 19 | 19 |
| Water Mains (miles) | 51.09 | 51.09 | 51.32 | 51.39 | 51.39 | 51.39 | 51.39 | 52.12 | 53.26 | 53.67 |
| Water Storage Capacity (millions of gallons) | 10.5 | 10.5 | 10.5 | 10.5 | 10.7 | 10.7 | 10.6 | 10.6 | 10.6 | 10.6 |
| Wastewater | | | | | | | | | | |
| Number of Lift Stations ** | 312 | 315 | 351 | 351 | 351 | 351 | 337 | 337 | 338 | 338 |
| Sewer Lines (miles) | 67.17 | 67.17 | 67.39 | 67.39 | 67.39 | 67.39 | 67.39 | 67.93 | 69.37 | 69.76 |
| Maximum Daily Treatment Capacity (millions of gallons per day) | 9.30 | 9.30 | 9.30 | 11.50 | 11.50 | 11.50 | 11.50 | 11.50 | 11.50 | 11.50 |
| Component Unit: | | | | | | | | | | |
| Library Service District, No. 1 | | | | | | | | | | |
| Number of Libraries | 5 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 |

Source: Annual Road Maintenance Manual
Various Parish departments

Note: Capital asset indicators are not available for the general government, health and welfare, economic development, or solid waste functions.

* Data not available

** Prior to 2008, lift stations located on Bayou Gauche Island were not included in statistical information.

¹ Miles of streets include Parish owned and maintained streets only; major state highways are not included.

Parish of St. Charles
Schedule of Insurance Policies in Force
December 31, 2019
(Unaudited)

| <u>Kind of Insurance Coverage</u> | <u>Insurance Company</u> | <u>Policy Amount</u> | <u>Policy Expiration</u> |
|--|---|----------------------|--------------------------|
| Excess Property | AmRisk Insurance, LLC | 114,782,093 | 04/01/20 |
| Flood Insurance | Wright National Flood Insurance Company | 16,064,800 | 09/10/20 |
| Automobile Liability and Collision | American Alternative Insurance Corp. | 10,000,000 | 05/01/20 |
| General Liability | American Alternative Insurance Corp. | 10,000,000 | 05/01/20 |
| Public Officials and Employees Liability | American Alternative Insurance Corp. | 10,000,000 | 05/01/20 |
| Terrorism Insurance | Lloyds of London | 5,000,000 | 05/01/20 |
| Workers Compensation | Parish Government Risk Management Agency | | 01/01/20 |
| Bodily Injury by: | | | |
| Accident each | | 1,000,000 | |
| Disease each | | 1,000,000 | |
| Disease limit | | 1,000,000 | |
| Excess Umbrella | American Alternative Insurance Corp. | 10,000,000 | 05/01/20 |
| Boiler & Machinery | Hartford Steam Boiler | 50,000,000 | 05/01/20 |

The above policy amounts are the amounts of coverage for the Parish of St. Charles. The Consolidated Waterworks and Wastewater District No. 1 is covered by the Parish's policy.

Source: Various Parish Departments

GLOSSARY

| | | | | | | | | | |
|--|---|-----------|-------------|-----------------------------------|-------------|-------------------------|------------|----------------|-------------|
| 1/2% Public Improvement Sales Tax Reserve Fund- | A Debt Service fund which was established pursuant to ordinances authorizing the issuance of One-Half percent Public Improvement sales tax bonds. Monies in this fund will be used in the event sufficient sales tax revenues are not available for retirement of bonds in the One-Half percent Public Improvement sales tax sinking fund. | | | | | | | | |
| 1/2% Public Improvement Sales Tax Sinking Fund - | A Debt Service fund which accounts for the retirement of Public Improvement sales tax Refunding Series 2002 bonds dated March 6, 2002. Financing is provided by a One-Half percent Parish sale tax | | | | | | | | |
| 1/8% Public Improvement Sales Tax Reserve Fund- | A Debt Service fund which was established pursuant to ordinances authorizing the issuance of One-Eighth percent Public Improvement sales tax bonds for the purpose of paying the debt service on One-Eighth percent Public Improvement sales tax bonds in the event sufficient One-Eighth percent sales tax revenues are not available for the retirement of bonds in the Public Improvement One-Eighth percent sales tax bond sinking. | | | | | | | | |
| 1/8% Public Improvement Sales Tax Sinking Fund - | A Debt Service fund which accounts for the retirement of the Public Improvement Sales Tax Revenue Bonds dated June 1, 2007. Funding is provided by a One-Eighth percent Parish sales tax. | | | | | | | | |
| 3/8% Public Improvement Sales Tax Reserve Fund- | A Debt Service fund which was established pursuant to ordinances authorizing of Three-Eighth percent Public Improvement sales tax bonds, the Public Improvement Three-Eighth sales tax reserve fund was established. Monies in this fund will be used in the event sufficient sales tax revenues are not available for retirement of bonds in the Public Improvement Three-Eighth percent sales tax bond sinking fund. | | | | | | | | |
| 3/8% Public Improvement Sales Tax Sinking Fund - | A Debt Service fund which accounts for the retirement of the Public Improvement Sales Tax Series 2003 bonds dated July , 2003. Financing is provided by a Three-Eighth percent Parish sales tax. | | | | | | | | |
| Balanced Budget- | A budget for which revenues are equal to expenditures, thus a budget with no deficit but with the possibility of a surplus. | | | | | | | | |
| Capital Expenditure- | <p>Expenditures creating future benefits. A capital expenditure is incurred when a government spends money either to buy fixed assets or to add to the value of an existing fixed asset with a useful life extending beyond the calendar year. To be classified as a capital expenditure, the item in question must be greater than \$5,000 in value and have an estimated useful life of a minimum of 5 years. Depreciation on all capital assets, excluding land, is calculated on the straight-line method over the following useful lives.</p> <table border="0" style="margin-left: 20px;"> <tr> <td>Buildings</td> <td style="text-align: right;">10-40 years</td> </tr> <tr> <td>Improvements Other than Buildings</td> <td style="text-align: right;">10-40 years</td> </tr> <tr> <td>Machinery and Equipment</td> <td style="text-align: right;">5-10 years</td> </tr> <tr> <td>Infrastructure</td> <td style="text-align: right;">25-70 years</td> </tr> </table> | Buildings | 10-40 years | Improvements Other than Buildings | 10-40 years | Machinery and Equipment | 5-10 years | Infrastructure | 25-70 years |
| Buildings | 10-40 years | | | | | | | | |
| Improvements Other than Buildings | 10-40 years | | | | | | | | |
| Machinery and Equipment | 5-10 years | | | | | | | | |
| Infrastructure | 25-70 years | | | | | | | | |
| Capital Projects Fund- | Governmental fund used to account for the construction or acquisition of fixed assets, such as buildings, equipment and roads. Depending on its use, a fixed asset may instead be financed by a special revenue fund or a proprietary fund. A capital project fund exists only until completion of the project. Fixed assets acquired and long-term debts incurred by a capital project are assigned to the government's General Fixed Assets and Long-Term Debts | | | | | | | | |
| Consolidated Waterworks District No. 1 Fund - | A Proprietary fund which is funded through user fees. St. Charles Parish Department of Waterworks has two surface treatment plants (East and West bank) treating Mississippi River water for use by the entire Parish. On average, the department produces 3.2 billion gallons of water annually. | | | | | | | | |
| Council on Aging Fund - | A Special Revenue fund which is dedicated for the purpose of paying the cost of programs administered by the Council on Aging. Financing is provided by ad valorem tax and investment earnings. | | | | | | | | |
| Criminal Court Fund - | A Special Revenue fund that was established under Section 571.11 of Title 15 of the Louisiana Revised Statutes of 1950, which provides that fines and forfeitures imposed by District Courts and District Attorney's conviction fees in criminal cases be transferred to the Parish treasurer and deposited into a special "Criminal Court Fund" account to be used for the expenses of the criminal court of the Parish. The statutes also requires that one half of the fund balance remaining in the Criminal Court Fund at December 31, of each year be transferred to the Parish General Fund. | | | | | | | | |

| | |
|---|--|
| Debt Service Fund- | Governmental Fund used to account for money that will be used to pay the interest and principal of long-term debts. Bonds used by a government to finance major construction projects, to be paid by tax levies over a period of years, require a debt service fund to account for their repayment. The debts of special assessment and proprietary funds are serviced within those funds, rather than by a separate debt service fund. |
| Enterprise Fund- | A government owned fund that sells goods and services to the general public. These funds must abide by the same generally accepted accounting principles that private companies do. |
| Fire Protection Fund - | A Special Revenue fund which is dedicated for the purpose of acquiring, constructing, improving, maintaining and/or operating fire protection facilities and equipment in and for St. Charles Parish. Financing is provided primarily by ad valorem, sales and use taxes. |
| Front Foot Assessment Project Fund - | A Capital Project fund which accounts for the maintenance and repair of public improvements funded through various front foot assessment programs in the Parish. |
| Fund Balance - | The difference between the assets and liabilities in a governmental fund. |
| General Fund - | The primary governmental type fund of St. Charles Parish Government. All assets and liabilities of St. Charles Parish that are not assigned to a special purpose fund, such as Special Revenue, Propriety, Debt Service or Capital Project Funds are accounted for in the Parish's General Fund. It provides the resources necessary to sustain the day to day activities and thus pays all administrative and operating expenses. It is used to account for the general operations and activities not requiring the use of other funds. |
| Government Building M&O Fund - | A Special Revenue fund which is dedicated for the purpose of improving, maintaining and/or operating public buildings of the Parish and acquiring, constructing, improving, maintaining and/or operating a 911 emergency telephone system, including the payment of necessary dispatch personnel. |
| Governmental Funds - | Account for tax supported activities of a Government |
| Health Unit Fund - | A Special Revenue fund which accounts for the financial activities related to improving, maintaining, operating and supporting public health unit facilities in the Parish. Financing is provided by ad valorem tax and investment earnings. |
| Last Adopted Budget - | Represents the prior year's original adopted budget plus any amendments made to the budget throughout the year that were adopted by the Parish Council. |
| LCDBG Public Facilities Construction Fund - | A Capital Project fund which accounts for the portion of costs associated with improvements to and construction of new public infrastructure that are funded throughout the Louisiana Community Development Block Grant program. |
| Modified Accrual Basis of Accounting- | method of accounting that involves recognizing revenue when it becomes both available and measurable, rather than when it is earned. Expenditures are recognized when the related liability is incurred. |
| Mosquito Control Fund - | A Special Revenue fund which is dedicated for the purpose of abatement, control, eradication and study of mosquitoes and other arthropods and all activity incidental thereto. Financing is provided by ad valorem tax and investment earnings. |
| Original Budget - | Represents the prior year's original adopted budget |
| Parish Transportation Fund - | A Special Revenue fund that accounts for the construction, maintenance, and operation of the Parish roads and drainage, and assists in the cost of providing public transit. Financing is provided by the State Parish Transportation Act. |
| Proposed Budget | Represents the current budget to be adopted. |
| Proprietary Fund- | Funds that are used for services provided to the public on a user charge basis, similar to the operation of a commercial enterprise. Water, solid waste, and sewage utilities are the enterprise funds used by St. Charles Parish. |
| Recreation Facilities Construction Fund - | A Capital Project fund which accounts for the construction cost of acquiring land and improving and |

developing Parish recreational facilities. Financing is provided by recreation fees as set forth in the Parish subdivision regulation ordinance.

| | |
|--|--|
| Recreation Fund - | A Special Revenue fund which is funded primarily by ad valorem tax. It offers a variety of recreational activities for youth, adults and seniors. The department currently maintains an inventory of 60 park sites that are located throughout the Parish; these sites include sport fields, multi-use fields, multi-use paths, playground equipment, boat launches, pavilions, tennis courts, basketball courts, concession stands and restrooms. The department maintains 313 acres of land at these parks, which includes grass cutting, weed control, ant control, maintaining and upgrading of existing structures and facilities, and preparation of athletic fields for our sports programming. |
| Retired Senior Volunteer Fund - | A Special Revenue fund accounts for the financial activities of the program operating under the authority of Title II, Part A, Section 201 of the Domestic Volunteer Service Act of 1973. Financing is provided by transfers from the General Fund, but also from federal, state, local and United Way grant programs. |
| Road and Drainage Fund - | The largest Special Revenue fund, which is comprised of the Parish's Public Works' department. Public Works maintains and improves critical Parish wide infrastructure such as roads, the storm water pumping network and grass cutting on Parish property and right of ways. Over 195 miles of roadways of varying surfaces such as concrete, asphalt and limestone are maintained. Public Works also maintains 48 drainage pump stations, 40 miles of major conveyance canals and 390 miles of drainage ditches/subsurface drainage. Financing is provided by two primary sources- ad valorem tax and the one-percent sales tax. In addition, it receives funding through grants for capital projects. |
| Road Lighting District #1 - | A Special Revenue fund that accounts for the maintenance and operation of public lighting within the boundaries of District No. 1. Financing is provided by a specific ad valorem tax and state revenue sharing funds. In addition, the fund received miscellaneous revenues and investment earnings. |
| Sewer General Obligation Sinking Fund - | A Debt Service fund which accounts for the retirement of the General Obligation Refunding Series 2003 bonds dated December 1, 2003. Financing is provided by ad valorem tax and investment earnings. |
| Solid Waste Collection & Disposal Fund - | A Proprietary fund which is funded through user fees. This fund represents the collection and disposal of solid waste. The services provided are through a third party vendor who provided trash and debris pick-up services twice a week. The contract with this vendor is monitored by the Parish's Contract Monitor's Office. |
| Special Revenue Fund- | Governmental funds that account for the use of revenue earmarked by law for a particular purpose. |
| Structurally Balanced Budget | The structural budget balance represents what government revenues and expenditure would be if output were at its potential level |
| Trust Fund- | Trust funds are earmarked for specific programs and purposes in accordance with a statute that designates the fund as a trust. Its statutory designation distinguishes the fund as a trust rather than a special fund. |
| Wastewater Fund - | A Proprietary fund which is funded through user fees. The department maintains approximately 315 lift stations, 67.17 miles of sewer lines, two mechanical treatment plants and one oxidation pond. These treatment facilities have a capacity of 9.3 million gallons per day. |
| Westbank Hurricane Protection Levee Fund - | A Capital Project fund which accounts for the cost of mitigation, appraisals, surveying, land acquisition, geotechnical, grubbing and clearing, flowage easements, construction of infrastructure, and other related costs to complete the Westbank Hurricane Protection Levee. Financing is provided through transfers from the General Fund; a Cooperative Endeavor Agreements with the State of Louisiana, Coastal Protection and Restoration Authority; and an Intergovernmental Agreement with the State of Louisiana - Department of Transportation and Development. |
| Workforce Investment Act - | A Special Revenue fund that is a grant recipient and administrative entity for the Workforce Investment and St. James. The Workforce Investment Act was established by Public Law 105-220 on August 7, 1998. Funding is provided by grants from the United States Department of Labor through the Louisiana Department of Labor. |