



**GEORGE PRINCE FERRY MEMORIAL**  
**OCTOBER 20, 1976**

EGIDIO AULETTA, CAPTAIN  
 NELSON EUGENE, DOUGLAS A. FORD, JERRY RANDLE, RONALD WOLF, DECKHANDS  
 "WHEN YOU PASS THROUGH THE WATER, I WILL BE WITH YOU. IN THE REVERS YOU SHALL NOT DRIBN.  
 FOR I AM THE LORD, YOUR GOD, THE HOLY ONE OF ISRAEL, YOUR SAVIOR." ISAIAS 43: 2-3

MARK ABRADE  
 HUBERT ANDERSON, JR.  
 GLEN A. BARRICA  
 JOHN N. BASSO  
 THOMAS E. BEANLEY  
 ANTHONY BEAUCH  
 JERRY M. BROWN  
 MARTIN CAMPBELL  
 HARRY J. CLEMENT  
 RICHARD COBB  
 OSCAR H. DERMACKY  
 DWIGHT L. DORSON  
 MELVIN DWIGHT, JR.  
 HERMAN ELZING, JR.  
 LEONWOOD TENBLOY  
 AL S. FLEMING  
 CHARLES FRANK

BENNY K. FULLER  
 JIMMY D. GAST  
 GLEN W. GREGGAN  
 OTIS E. GREGGAN  
 JOHN A. GREGGTON  
 OSCAR N. GREEN  
 BONNIE R. HALL  
 JOSEPH C. HARRIS  
 PAUL D. HARRIS  
 WOLFE H. HARRIS  
 JOSEPH V. HARRINGS  
 WENDE L. HILLS  
 LARRY E. HILLS  
 HOLLIS R. HODGES  
 EDGAR HODGES  
 JAMES W. HODGES  
 TIMOTHY M. HYMEL  
 ROBERT M. JONES, JR.

**VICTIMS**

LEONARDY LEBLANC  
 HARRY L. LUCIERY  
 LOUIS MADIS  
 CHARLES MCNESTYAN  
 JOSEPH E. MCNEILL  
 THOMAS M. MOORE  
 ROBERT W. MOORE  
 ANTHONY MONROE  
 HARRY MOORE  
 WILLIAM B. MOORE  
 ROBERT E. MOORE  
 JOSEPH C. NICHOLS  
 TERRY L. NICHOLS  
 RICHARD S. PATE, JR.  
 LYNN J. PEARANCE  
 LARRY J. PONDRETT  
 ALVIN PRESCHETT  
 JERRY W. QUARLES

DONALD M. ROBERTSON  
 WILLIAM J. SCHAEFER, JR.  
 ELMORE A. SCHAEFER  
 RONALD L. SCHAEFER  
 ROBERT SMITH, JR.  
 TERRY JIM SMITH  
 ARTHUR E. SMITH  
 RICHARD M. SMITH  
 ANTHONY SMITH  
 MICHAEL J. STANLEY  
 MICHAEL J. STANLEY  
 MICHAEL J. STANLEY  
 MICHAEL J. STANLEY  
 JAMES C. STEWART  
 JOHNNY H. WILLIAM  
 JOHN C. WILLIAM  
 STEVEN J. WILLIAM  
 LARRY

LEROY NICOTA  
 CHARLES ALLEN  
 KEVIN M. BURNEL  
 LEVIN W. E.

TO ALL OF US WHOSE FAMILIES ARE  
 MADE OF NAME, WE WOULD LIKE TO  
 SAY THAT OUR DEEPEST FEELINGS ARE  
 WITH YOU AND YOUR FAMILIES. WE  
 HOPE YOU WILL FIND SOME OF THE  
 INFORMATION ON THIS LIST.  
 WE HOPE YOU WILL FIND SOME OF THE  
 INFORMATION ON THIS LIST.  
 WE HOPE YOU WILL FIND SOME OF THE  
 INFORMATION ON THIS LIST.  
 WE HOPE YOU WILL FIND SOME OF THE  
 INFORMATION ON THIS LIST.

**SURVIVORS**

MELTON LACROIX  
 GEORGE LINDO  
 DAN INGLETON  
 CHARLES NIXON  
 CHARLES NIXON



Parish of St. Charles | Hahnville, Louisiana

**ANNUAL BUDGET 2022**

Matthew Jewell, Parish President  
 Grant Dussom CPA, Finance Director



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**St. Charles Parish Council  
Louisiana**

For the Fiscal Year Beginning

**January 01, 2021**

*Christopher P. Morrill*

Executive Director

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# ST. CHARLES PARISH

OFFICE OF THE PARISH PRESIDENT

MATTHEW JEWELL  
PARISH PRESIDENT

October 15, 2021

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 2022 Consolidated Operating and Capital Budget.

In my second year in office, my administration continues to face significant challenges including the continuing Global COVID-19 Pandemic, as well as the most devastating hurricane to hit St. Charles Parish. 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, properly maintained 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 2022. 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.



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

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.

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## **BUDGET OVERVIEW & HIGHLIGHTS**

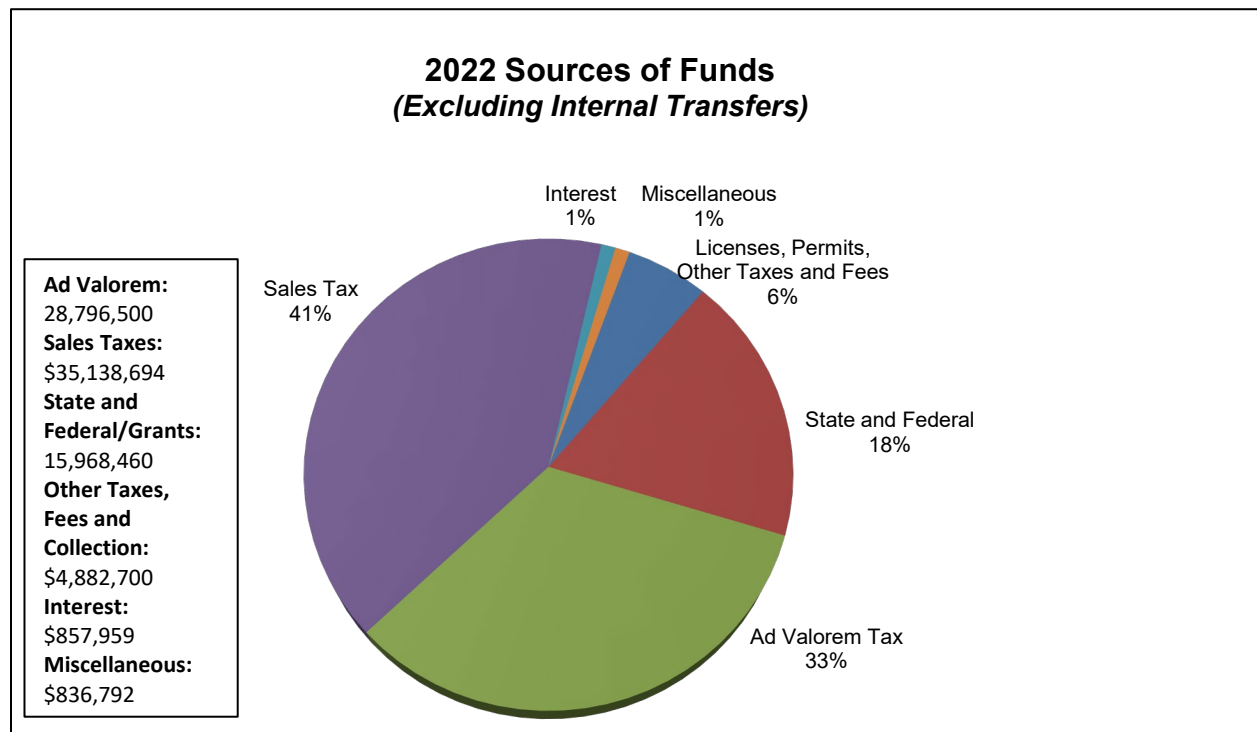
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The summary of the operating and capital budget for governmental funds for 2022 includes revenues and other financing sources of \$86,481,105 plus estimated fund balances carried over from 2021 (beginning fund balances) of \$109,909,047 and expenditures of \$177,099,740. The summary of operating and capital budget for proprietary funds includes revenues of \$31,907,978 cash expenses of \$26,942,684 and non-cash depreciation expenses of \$7,535,831.

### **REVENUES**

Sales tax collections equal 41% of budgeted revenues, while ad valorem taxes equal 34% of governmental funds. This shift in sales tax revenue is a direct result of the global pandemic that began in March of 2020, however in the prior year budget, Sales Taxes were expected to decrease heavily because of the pandemic, but instead the Parish witnessed a significant increase from 2020. After discussions with the St. Charles Parish School Board, the Sales tax collector for the Parish, they believe 2021 will outpace 2020s collections, but decrease slightly from their highs all while remaining above 2020 collections.

Ad valorem taxes have remained consistent from year to year, however on August 29, 2021, St. Charles Parish encountered the worst hurricane in our history (Hurricane Ida) causing significant damage. As a result of this impact, the St. Charles Parish Assessors office is anticipating a reassessment impact between eight and twelve percent for the next two years. This reassessment will thus lower the Parish’s assessed value and thus reduce our ad valorem collections for 2022 and 2023. The Parish is therefore budgeting a ten percent reduction in our ad valorem tax collections for 2022. The remaining sources of revenue for governmental funds shown in the chart 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 10% in 2022. The devastation caused by Hurricane Ida on August 29, 2021 is the primary driving factor for this decrease.

Over the past ten years, the Parish’s sales tax collections have varied by as much as 11.77% 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 an increase in Sales Tax collections for 2021, followed by a balancing off Sales Tax revenues in 2022, which places us back in line with 2020 numbers. 2021 was an unexpected surprise in Sales Tax revenue. The School Board does believe

Sales tax revenue will continue to increase each year, but more along the one-to-two percent per year, versus large jumps of seven-to-eight percent.

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
2012	Actual	41,172,166	
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		35,558,162	2.89%
2021	Projected	38,242,080	7.02%
2022	Budgeted	35,138,694	-8.83%

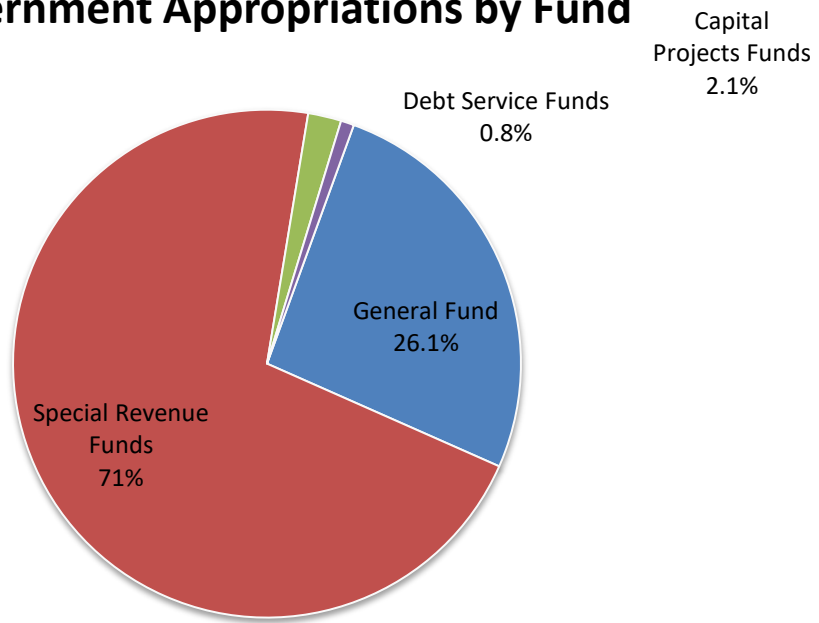
### **APPROPRIATIONS:**

The total Governmental Fund Budget for 2022 is \$177,099,740, which is \$63,168,071 higher than that of the projected ending 2021 budget, a total increase of 56%. This increase is strictly project driven, thus the large increase represents the fact the Parish reduced its projected ending 2021 Capital Project Expenditures and rolled those projects into the 2022 budget in order to avoid any delays in construction. 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.



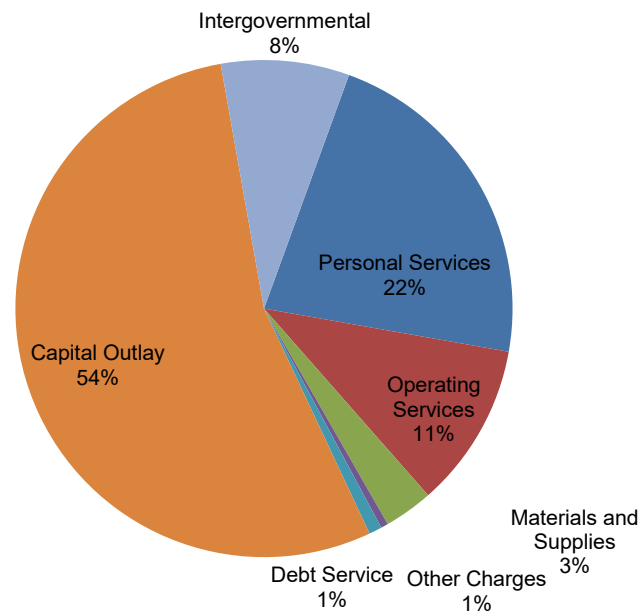
## Government Appropriations by Fund

**General Fund :**  
 46,174,615  
**Special Revenue Funds:**  
 \$125,693,547  
**Capital Projects Funds:**  
 \$3,746,331  
**Debt Service Funds:**  
 \$1,485,247



## 2022 Appropriations by Budget Code Governmental Funds

**Personal Services:**  
 \$39,363,210  
**Operating Services:**  
 \$19,023,097  
**Materials and Supplies:**  
 \$5,634,621  
**Other Charges:**  
 \$836,271  
**Debt Service:**  
 \$1,487,477  
**Capital Outlay:**  
 \$95,972,211  
**Intergovernmental:**  
 \$14,782,846



The total increase in capital outlay is estimated at \$52,848,392, with the primary driving factors being capital outlay for the Parish's ongoing \$41 million in levee projects, particularly the Montz Pump Station of approximately \$18 million, Kellogg Pump Station T-Wall of \$1.2 million, Sunset Auto Bar Screen Cleaners for \$7 million as well as \$2 million for Sunset Pump Station Upgrades, and the West Bank Hurricane Protection Levee of \$3.05 million,. The other large factors contributing to the increase from 2021 are multiple public work projects totaling \$34.1 million, an increase of \$11 million from 2021, as well as an increase in General Fund Capital Outlay of \$6.3 million, which is associated with the \$6 million renovation of the second floor courthouse, associated with the 29<sup>th</sup> Judicial District Court.

Throughout this budget message, I will make comparisons to the Parish's 2020 financial information because it is the most recent audited financial information available. Expectations of the estimated 2021 financial information, the original 2021 budget and the proposed 2022 budget are also presented herein.

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## **HURRICANE IDA**

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On the morning of Sunday, August 29, 2021, Hurricane Ida made landfall as a Category 4 storm along the Gulf Coast and became one of the strongest hurricanes to hit Louisiana in at least 165 years.

The eyewall of the storm passed directly over St. Charles Parish as a Category 3 storm bringing winds of at least 125 mph, causing catastrophic damage to the Parish, and leaving nearly the entire region without power for weeks. Our preliminary estimates for the storm costs exceed \$60 million, which includes over \$20 million in damages to Parish property. As these costs and assessments are ongoing, they are not yet included in our 2022 budget, however the Parish property deductible of \$3.9 million is now included in our estimated 2021 ending column, as well as a million dollar increase in property insurance for the 2022 year, most of which represents our increased reserve for the 2022 year.

The Parish has been informed that FEMA may take more than a year to reimburse our costs associated with the storm. As a result, the Parish is seeking a not to exceed \$50 million Hurricane Recovery Note to help cover these unexpected costs. The Parish has also been informed that the interest on this note is reimbursable by FEMA and this note will act as a line of credit, therefore the Parish will only draw against it as needed. When these withdrawals take place, my administration will come before the Council via a budget amendment to request the funds to be withdrawn and apply those funds to the associated expenses. Currently, FEMA has approved one hundred percent reimbursement for the first forty-five days of the storm, after which the reimbursement drops to ninety percent. We felt it was in the best interest of the Parish to pursue this Note so that our critical capital projects, as well as the normal operations, can still continue throughout this recovery.

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## GENERAL FUND

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The actual ending 2020 General Fund balance of \$48,791,001 was \$752,445 lower than that of 2019. The ending fund balance for 2021 is estimated to be \$40,271,647. The 2022 budget includes \$14,432,154 of expenditures in excess of revenues budgeted which will leave an ending fund balance of approximately \$8,169,669. Included in these expenditures are transfers totaling \$20,748,514. The transfers include \$15,796,329 for Flood Protection, \$2,500,000 for Roads and Drainage, \$1,072,020 for Capital Projects for the Recreation Department as well as the following operating subsidies: \$240,000 for RSVP, \$300,000 for Waterworks, \$170,165 for the Criminal Court Fund and \$670,000 for Solid Waste.

As was the case in 2021, Year 2022'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 tax revenue as a result of Hurricane Ida.

The General Fund is heavily dependent upon sales tax revenue as a funding source. Currently, forty-nine percent (49%) 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 \$8,196,669, 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, another 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-eight percent (48%) of the cost of the Summer Feeding Program. In 2021, the Department of Community Services, resumed the Summer Food Program at two sites- St. Rose Elementary on the East Bank and Carver Early Childhood on the West Bank. The six-week program served over 2,600 meals to youth throughout the Parish. The program is funded through a meal reimbursement from the State Department of Education Child nutrition; a grant from United Way of St. Charles to underwrite facility use costs with the remaining forty-eight percent (48%) of the cost paid through the General Fund. This portion includes the cost of staffing and bus transportation.

In addition to the transfers mentioned above, the other major annual allocations included in this budget are funding of \$2,173,504 for Emergency Preparedness, \$12,594,885 for operating and maintaining General Governmental Buildings, \$3,063,824 for Planning & Zoning, CZM and ICC Building Codes, \$2,200,599 for the District Attorney's Office, \$1,773,070 for the Sheriff's Office, including the feeding and housing of Parish prisoners, and \$1,587,025 for 29<sup>th</sup> Judicial District Court System.

The requested budget for Personal services in the General Fund is decreasing approximately \$79,751, or .44% from the 2021 projected ending amount.

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## **GASB 45**

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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, 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 \$16,007,860 to reach our current obligation. Please note that the \$2.5 million start up amount was from the General Fund. For 2022, a total of \$349,228 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. By the end of 2021, the Trust will be funded at approximately \$9.3 million.

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## **SPECIAL REVENUE FUNDS**

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It is estimated that the fund balance of the Parish's Special Revenue Funds will decrease by approximately \$56,483,586 from the projected result for 2021. Please note that with the 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. For the 2022 budget, my administration began the process of rolling over those projects that we do not expect to start until 2022, thus alleviating the

need for larger than normal midyear rollover amendments. Rollover amendments will still be necessary due to the Bid Law requirements, but our hope is that the size will be much smaller. As a result, proposed capital expenditures for 2022 are approximately \$82,918,647, which is 150% higher than the budgeted amount for the year ending 2021.

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 \$23,146,641 of Roads and Drainage projects to be completed by the end 2021 with another \$34,198,909 budgeted for 2022. Should these projects be implemented, the unrestricted fund balance will end at approximately \$1,031,929, down from the \$31,635,620 expected to remain as of 12/31/2021.

The Roads and Drainage Fund is also heavily dependent upon sales tax revenue as a funding source. Over fifty-eight percent (58%) of the revenues expected in 2022 are estimated to come from sales tax for this fund. 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 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 represents the Parish's largest single department, GASB 45 also affects it significantly. The Public Works Department is currently budgeting 205 individuals for 2022 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 2022 to be transferred to the St. Charles Parish Retiree Benefits Funding Trust from Roads and Drainage is \$393,836.

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 \$10,775,905 including \$6,465,755 of Capital Outlay. These expenditures are \$2,001,470 above the revenue that is expected to be generated in 2022. Because of this deficit, there is a budgeted \$1,072,020 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 staffing and increased programming 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 \$2,884,100.

Expenditures in the Mosquito Control Fund have also increased from our projections, rising a total of \$24,588 from prior year 2021. 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 5% over the expected ending 2021 balance, which is directly attributed to a cost of living adjustment for 2022 and 1% to 3% merit raises.

All Special Revenue Funds are budgeted to provide an acceptable level of service to the public during 2022 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.

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## **CAPITAL PROJECT FUNDS**

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Ending fund balance in the Parish's Capital Project Funds is expected to decrease \$3,664,491 by the end of 2022. This decrease is primarily attributed to the \$3,207,331 of budgeted projects in the West Bank 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 West Bank Hurricane Protection Levee. The sole purpose of this fund is to track the five projects that will comprise the next phase of the West Bank Hurricane Protection levee. The Paradis Gate, and the Kellogg T wall projects, are the primary projects in this fund.

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## **DEBT SERVICE FUNDS**

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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.



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## ENTERPRISE FUNDS

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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 contract came in at the same price as the previous provider, thus residents will not see any significant increases in their current bill. Cost of living increases occur January 1 of each year. Unfortunately these cost of living increases have not been enough to sustain this fund, thus a transfer of \$670,000 from the General Fund is budgeted for 2022.

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 annually.

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 the Louisiana Department of Environmental Quality (LDEQ) for the purpose of repairing six 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 0.50 % 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 LDEQ for vital sewer improvements, most importantly the much needed Luling Sewer Pond upgrade expected to being in late 2022. 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.

The Department of Waterworks was severely impacted by Hurricane Ida. A large portion of the damage the department sustained came in the form of the catastrophic damage to the Department's Eastbank water intake structure located in the Mississippi river. This damage, along with damage to a majority of the department's other facilities, coupled with the fact that the department was unable to bill its users for the month of September, caused not only a loss of property and equipment, but also a loss of revenue. As a result, the General Fund is budgeting a \$1 million transfer for 2021 as well as a \$300,000 transfer to the department for 2022 to help them maintain their current operations.

## **PERSONAL SERVICES**

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Personal Services, wages and benefits, are budgeted to increase 3% in the governmental funds and increase 5% in proprietary funds from the original budget for 2022. The 2022 budget includes a 4.2% cost of living increase for our employees and up to 3% in merit raises for eligible employees. The primary reason for the increase in Personal Services in the Governmental funds and Proprietary funds is due this cost of living and merit adjustment

Medical insurance benefits for Parish employees have decreased approximately 2% from 2020 to 2021, which is a direct result of the COVID-19 pandemic resulting in reduced doctor visits as well as elective surgeries. Our Third Party insurance provider expects this trend to reverse in 2022 as the country continues to reopen, thus a 15% increase is budgeted for 2022.

In 2020, the Parish paid \$1,461 per month for family coverage and is currently still paying \$1,461 per month. This year an employee pays \$146 (average) per month for family coverage and \$55 per month for individual coverage. As medical premiums are projected to increase, the Parish will continue efforts to minimize the size of those increases by for example, collaborating with Ochsner to continue 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 2021 rate of 12.25%, and it is expected to decrease again to 11.50% for 2022 with an estimated budget cost to the Parish of \$3,667,797, an overall decrease of \$51,358 from the 2021 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.

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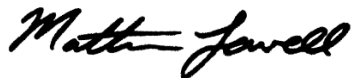
## FUTURE REQUIREMENTS

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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.

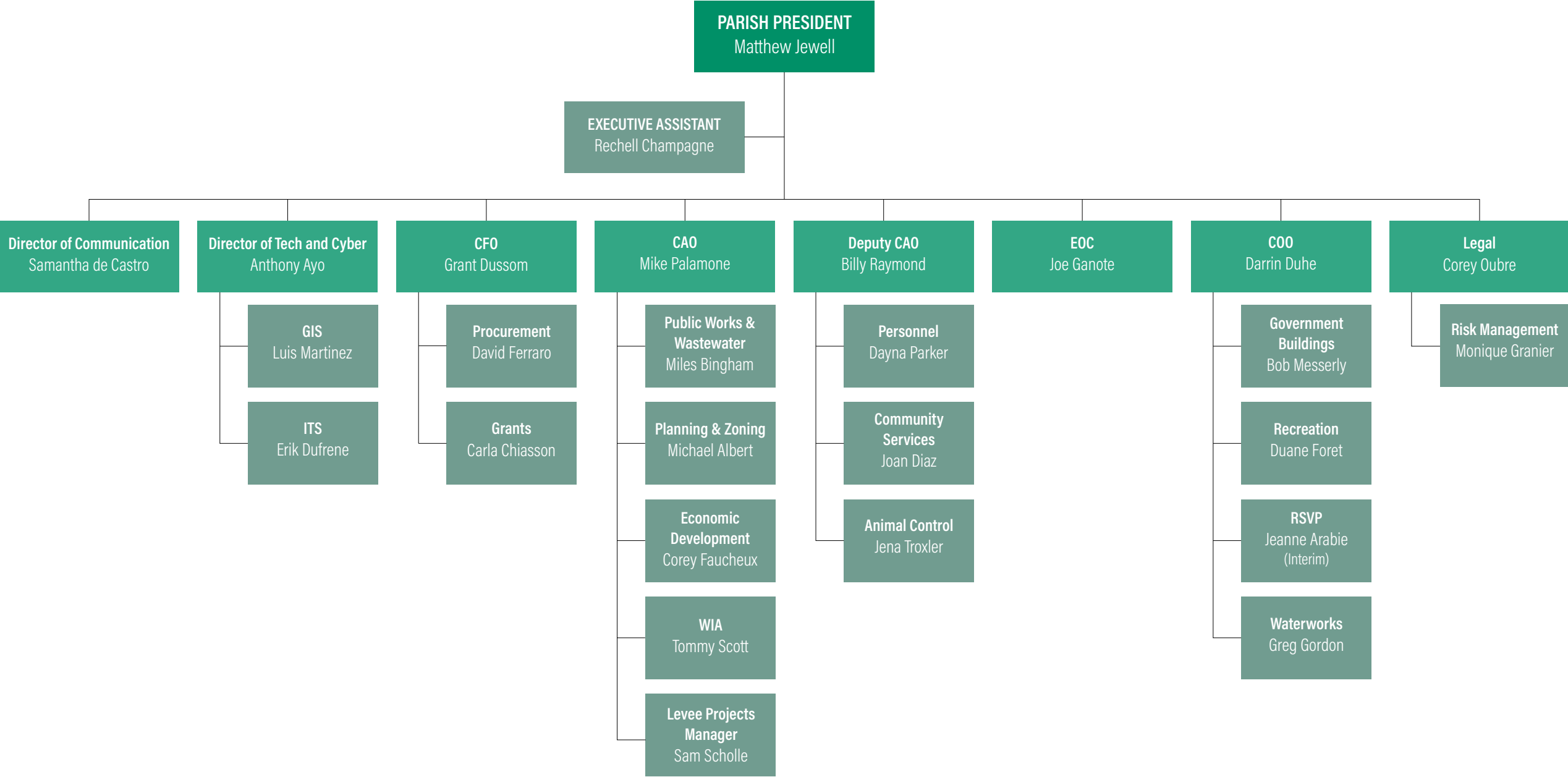
In closing, I want to thank the Finance Department, my executive staff, and all department heads for their dedication and cooperation in preparing this proposed budget. I also want to thank all Parish Employees in helping bring St. Charles Parish back up and running following the worst storm in our history. 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 2022 another great year for St. Charles Parish.

Sincerely,



Matthew Jewell  
Parish President

# St. Charles Parish Organizational Chart *Revised February 2021*



**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 2022 Annual Operating Budget was as follows:

<b>Date</b>	<b>Action</b>
June 1, 2021	Instructional letter forwarded to departments by CFO.
July 6, 2021 – July 23, 2021	Conduct Department Budget meetings to formulate the Proposed 2022 Parish Budget Requests.
July 16, 2021	District and Agency Proposed Budgets due.
August 2, 2021	Begin inputting Proposed 2022 Consolidated Operating and Capital Budget data into the computer system.
September 30, 2021	Present Preliminary Budget Draft to the Parish President.
October 8, 2021	Fax Notice of Availability of Proposed 2022 Budget to Newspaper for Public Inspection.
October 15, 2021	Budget Ordinance and Summary to Council Secretary for introduction on October 18 2021 Council Meeting. Provide a PDF copy of the Proposed Budget to the Council for review. Parish Council Meetings on October 18 and November 1 will announce Public Hearing dates for the Public Hearings of the 2022 Budget. All are invited to attend.
October 14, 2021	Public Notice of Availability of Proposed 2022 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.
November 9, 2021	Parish President formally presents the 2022 Proposed Parish Budget to Council.
November 9, 10 and 15, 2021	3 Required Budget Hearings open to the public to be held on: November 9, 2021 – 9:00am – Council Chambers November 10, 2021 – 1:00pm – Council Chambers November 15, 2021 – 6:00pm – Council Chambers
November 15, 2021	Council Approval of Budget.
January 1, 2022	Effective Date of current expense budget.

When budget-request packets were sent to the various departments and agencies in June 2021, 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 2022 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 \$13,660,000 as of 10/12/2021. 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, 2020 was \$180,232,498.

## 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 2023 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
<b>GENERAL OBLIGATION BONDS:</b>						
2017A Levee Bond	9/20/2017	15,000,000	2.0-5.0	3/1/2037	13,660,000	4,809,392
TOTAL GENERAL OBLIGATION BONDS					13,660,000	4,809,392
<b>PUBLIC IMPROVEMENT BONDS:</b>						
PIST Series 2013	7/1/2013	2,620,000	1.94	6/20/2023	885,000	34,726
Limited Tax Bond -Consol. WW & Wstwtr (2017)	3/15/2017	8,000,000	.95 %	7/1/2037	2,634,512	47,080
Sales Tax Revenue (2007)	6/1/2007	920,000	4.45-6.45	8/1/2031	505,000	103,188
TOTAL PUBLIC IMPROVEMENT BONDS					4,024,512	184,994
<b>REVENUE BONDS:</b>						
Consol. WW & Wstwtr - Ref (2015)	3/3/2015	23,975,000	4.0-5.0	7/1/2036	19,075,000	8,696,028
PIST Revenue Bond, Series 2010 DEQ	8/25/2010	6,500,000	.95 %	11/1/2030	3,379,000	86,128
TOTAL REVENUE BONDS					22,454,000	8,782,156
<b>TOTALS</b>					<b>\$ 40,138,512</b>	<b>\$ 13,776,542</b>

## 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 \$178,936,160 for 2022, the minimum reserve for the General Fund is therefore set at \$7 million. The actual budgeted ending General Fund Balance for 2022 is \$7,091,669.

## **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, 2020

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.

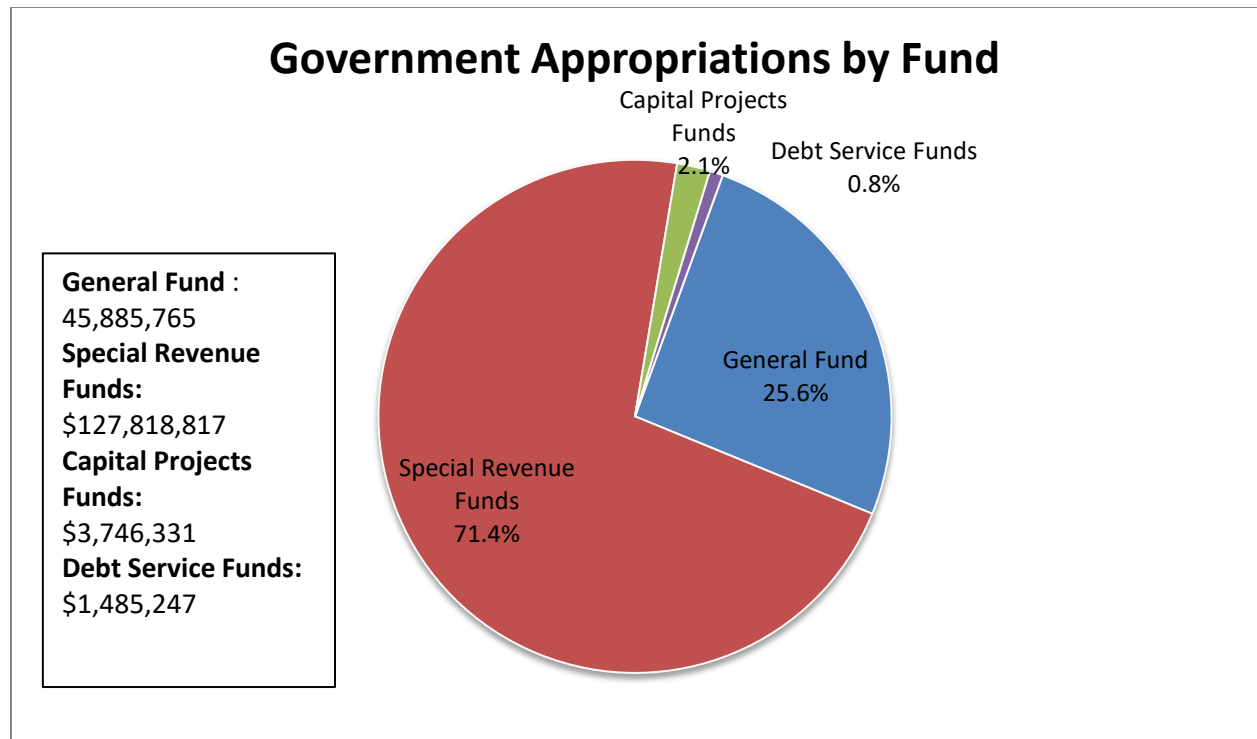
Appropriations in addition to those contained in the current expense budget may be made only on the recommendation of the Parish President and only if the Finance Director certifies that sufficient funds are available in accordance with the best recognized practices in governmental accounting to meet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

### **Budget Highlights**

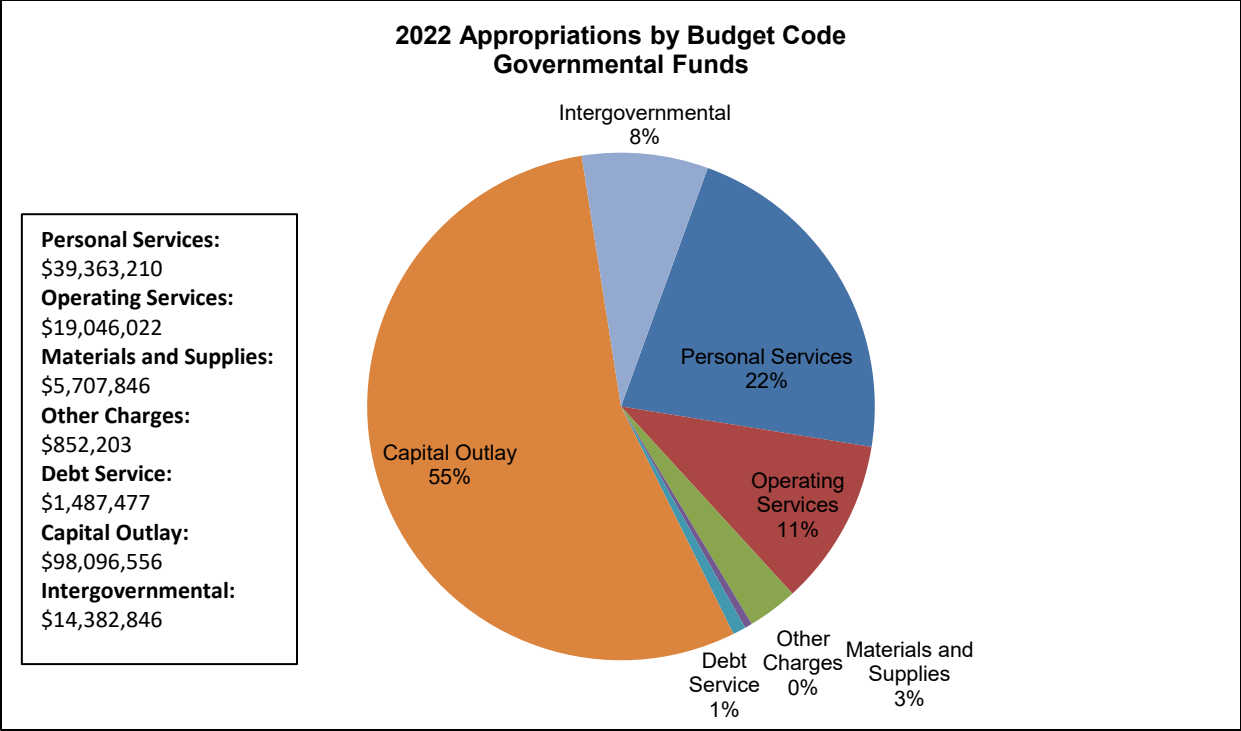
The total Governmental Fund budget for 2022 is \$178,936,160 while the total budget for the Parish Proprietary Funds is \$34,748,515. The Governmental Fund budget increased by \$65,165,911 from the prior year's 2021 projected ending budget, a total increase of 56%. The primary reason for the increase in appropriations from 2021 to 2022 is directly attributed to the increase in Capital Outlay with the primary driving factors being capital outlay for the Parish's ongoing \$41 million in levee projects, particularly the Montz Pump Station of approximately \$18 million, Kellogg Pump Station T-Wall of \$1.2 million, Sunset Auto Bar Screen Cleaners for \$7 million as well as \$2 million for Sunset Pump Station Upgrades, West Bank Hurricane Protection Levee of \$3.05 million,. The other large factors contributing to the increase from 2021 are multiple public work projects totaling \$34.1 million, an increase of \$11 million from 2021, as well as an increase in General Fund Capital Outlay of \$6.3 million, which is associated with the \$6 million renovation of the second floor courthouse renovation, associated with the 29<sup>th</sup> JDC.

Proprietary Funds increased by \$363,326 from the 2021 budget, a total increase of 1% which is primarily due to the increase in Materials and Supplies as well as Operating Services. 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 2022 from the expected ending 2021 appropriations, with the primary increase being in Capital Outlay driven by the \$6,000,000 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 82% from the 2021-projected ending budget, an increase of \$56.8 million, which is attributed to a 82.9 million increase in capital outlay, primarily associated with Flood Protection Fund (Fund 123) because of levee projects as well as Fund 112 –Roads and Drainage wherein the Parish pushed a majority of its 2021 projects into 2021 as they have not been let out to bid as of the creation of this document. Debt service funds are budgeted to decrease as the bonds associated with these funds continue to be paid down each year. 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 \$6.9 million expected to be spent by the end of 2021.



Personal Services increased 2.27% from the original 2021 budget, which is primarily attributed to the 4.2% Cost of Living and either one or three percent merit increase coupled with a decrease in Personnel requests for 2022. Operating Services increased 16.98% from the original 2021 budget, which is primarily attributed to an increase in our Property Insurance deductible as a result of Hurricane IDA as well as an increase in our Self Insured Retention Fund for Auto liability claims. Materials and Supplies remained relatively stagnant, with a slight decrease from 2021. Debt Service Funds remained consistent with last year. Capital Outlay projects a 105% increase from 2021, primarily attributed to more the vast majority of levee projects as well as numerous Public Works Projects being pushed to 2022 versus those budgeted for 2021.

**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 increase for 2022 of 14% as compared to the 2021 original budget. The increase is associated with the increase in Sales tax revenue for 2022 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 an 8% decrease in Sales Tax revenue for 2022 due to the near record highs experienced in 2021, which was the exact opposite of what was projected at the beginning of 2021. 2021's projected Sales tax figures represent a large increase for one year and the Sales Tax Collection office anticipates that 2022 will follow a more typical sale tax year, wherein the collections will drop down to a more standard rate of collection. As a result of Hurricane IDA and the devastation caused in its aftermath, the St. Charles Parish Assessors Office is projecting an 8 to 12% impact to the assessed value of the Parish, and as such we are projecting a 10% decrease in Ad Valorem tax to compensate for this reassessment.

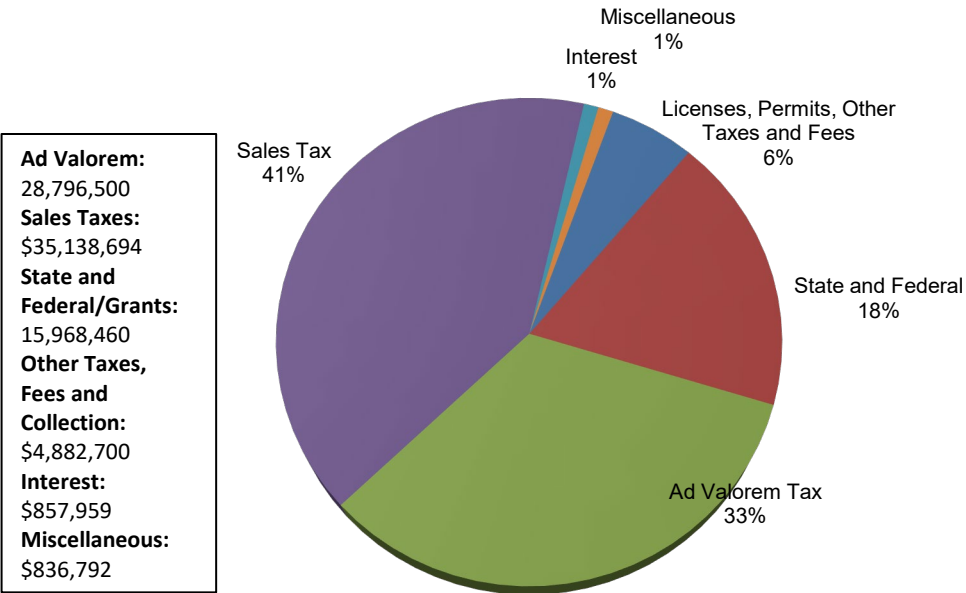
Given the volatility of Sales Taxes over the past 10 years, i.e. Sales taxes fluctuated as much as 27%; these temporary increases cannot be relied on, especially in times of economic turmoil. With that being said, when these temporary spikes do arise, the Parish in turn devotes these additional funds 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 2021 Projected Ending and 2022 Budgeted total sources of funds (excluding internal transfers) are as follows – Note this includes both Governmental Funds and Proprietary Funds:

	<b>2021 Budget</b>	<b>% of Total</b>	<b>2022 Budget</b>	<b>% of Total</b>	<b>% Inc./Dec from Prior Year</b>
<b>Taxes</b>	74,882,936	57.1%	68,625,194	57.9%	-8.36%
<b>Licenses &amp; Permits</b>	1,442,040	1.1%	1,322,850	1.2%	-8.27%
<b>Intergovernmental</b>	23,578,933	18.0%	15,968,460	9.6%	-32.28%
<b>Charges for Services</b>	29,012,642	22.1%	30,737,828	27.9%	5.95%
<b>Interest</b>	1,032,674	0.8%	1,012,070	1.3%	-2%
<b>Miscellaneous</b>	1,198,678	0.9%	876,792	0.7%	-26.85%
<b>Total</b>	131,147,903		118,543,194		-9.61%



**2022 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 57.9% of total sources in the 2022 budget, as shown above.

Taxes, along with their associated interest and penalties, are projected to generate \$68.6 million of the total \$118.5 million generated externally in the 2022 budget.

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

<b>History of Tax Collections</b>					
	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>
<b>Ad valorem</b>	\$26,995,325	\$25,346,617	\$25,827,462	\$28,152,482	\$29,945,867
<b>Sales</b>	28,204,280	33,617,658	34,770,819	35,035,755	35,558,162
<b>Alcoholic Beverage Tax</b>	45,980	43,908	42,748	41,455	41,455
<b>Airport Expansion Agreement</b>	846,010	733,128	791,229	814,997	814,997
<b>Cable TV franchise tax</b>	661,440	789,875	782,704	787,658	787,658
<b>Total</b>	<b>57,753,035</b>	<b>60,530,886</b>	<b>62,214,962</b>	<b>64,832,347</b>	<b>64,832,347</b>

## 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. For 2022, we are expecting an even larger decrease due to the effects of Hurricane IDA. On August 31, 2021, the Parish was struck with the worst hurricane in its history causing catastrophic damage. As a result, the St. Charles Parish Assessor will be reassessing the Parish between 8 and 12%, for which the Parish is budgeting a 10% reduction.

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 2021 Millage	Approved 2021 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	4.53	4.53
Road Lighting	1.01	1.01
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

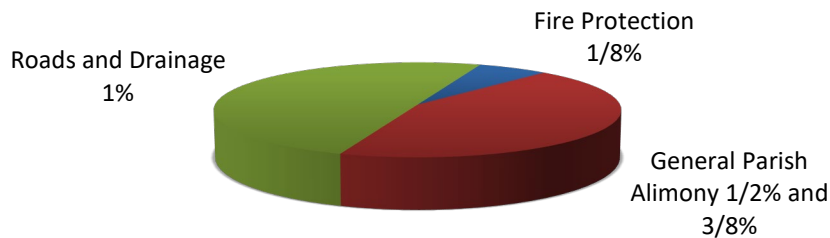
**Sales Tax**

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 Distribution 2% Total Parish Collection

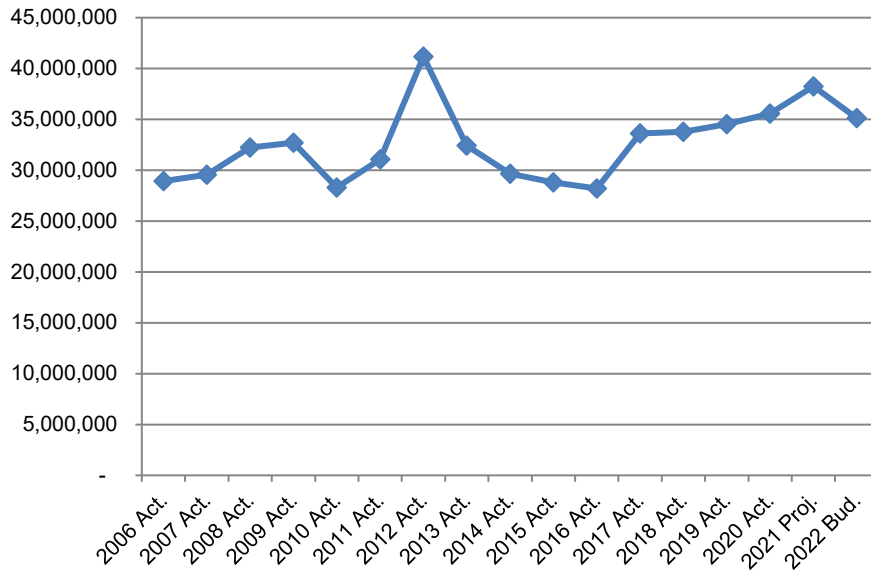


Sales and Use tax is budgeted based on normal collection rates, not on extraordinary scenarios such as Hurricane Katrina. Sales tax revenue dropped dramatically in 2010 for the Parish General Fund, Roads and Drainage and Fire Protection Sales taxes from the record highs reached in 2009, rebounding slightly 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.

For the initial 2021 budget, with the Global Pandemic that began in March of 2020 and is still ongoing, the Parish Sales Tax office had forecast sales tax to fall 10% in 2021, however, Sales tax revenue actually increased significantly from 2020, a very pleasant surprise. The Tax office expects sales tax to normalize in 2022, thus coming back down to their 2020 levels, however with the recent devastation caused by Hurricane IDA, the Parish could witness yet another spike in Sales tax 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 \$18 million pump station budgeted for the Montz area.

### Gross Sales & Use Tax Revenue Trends



The 2022 estimate of sales taxes totals \$35,138,694. 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 2022, these funds represent approximately 18% of the Parish Governmental Funds total revenue, down 32% from 2021 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 2021, a large decrease is expected for 2022 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 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 \$13.4 million in 2022. 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 \$685,970 under estimated revenues.

The department of Water Works was severely impacted by Hurricane Ida, sustaining massive damage to the East Bank Water intake structure in the Mississippi River. Also, with power being out for nearly a month in September, billing for that month was not processed. A decision was

made in September to create an average billing for October and November, which will result in losses for the department. As a result, the General Fund is budgeting a \$1 million transfer in 2021 to help the department alleviate these losses as well as pay for the recovery efforts from the storm.

### **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 \$693,759 over estimated revenues, which means an increase in rates will have to be sought in 2022. To help with this deficit, a \$670,000 transfer from the General Fund is budgeted for 2022.

### **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 2022 General Fund includes the use of \$14.5 million of fund balance. The 2021 General Fund includes \$9.3 million as a source to provide for capital improvements and capital outlay, \$6 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 66% 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 2022 Parish Transportation fund includes funding from the State for the 2022 Road Maintenance Program. The 2022 Road Lighting Fund includes is projected to show a decrease of \$819,755 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 2022 Roads and Drainage Fund, the largest of the Parish's special revenue funds, includes the use of \$64.1 million or 191% of its budgeted revenues mainly as a source to provide for capital improvements and capital outlay. For 2022, it is estimated that approximately \$35.5 million worth of capital projects will be started and or completed, on top of the \$23.1 million worth of capital projects expected to be completed by the end of 2021, 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 \$6.8 million for 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 \$1,137,070 from the General Fund to Recreation for Capital Outlay has been budgeted for 2022, but transfers for capital projects every year cannot continue, especially considering the \$2,299,007 transfer from 2021 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 2022 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 2022 projected for each below:



<b>General Fund</b>	
<b><i>Beginning Fund Balance</i></b>	\$ 40,023,067
<b>Additions</b>	
<b><i>Revenues</i></b>	
Taxes	21,763,000
Licenses	1,322,850
Grants	6,336,421
Fees	892,150
Indirect Cost Allocation	3,085,690
Other	1,068,040
<b>Total Revenues</b>	<b>34,468,151</b>
<b>Total Means of Financing</b>	<b>74,491,218</b>
<b>Subtractions</b>	
<b><i>Expenditures</i></b>	
Personal Services	18,144,133
Operating Services	9,686,485
Materials and Supplies	1,700,861
Other Charges	703,465
Debt Service	2,500
Capital Outlay	9,322,233
Intergovernmental	6,326,088
Transfers	21,513,784
<b>Total Expenditures</b>	<b>67,399,549</b>
<b>Net Increase/(Decrease) in Fund Balance</b>	<b>(32,931,398)</b>
<b><i>Ending Fund Balance</i></b>	<b>\$ 7,091,669</b>

<b>Special Revenue Funds</b>	
<b><i>Beginning Fund Balance</i></b>	\$ 64,921,067
Additions	
<b><i>Revenues</i></b>	
Taxes	42,749,445
Grants	10,842,039
Fees	1,047,700
Other	566,312
Transfers	20,393,784
Total Revenues	75,599,280
Total Means of Financing	140,520,347
Subtractions	
<b><i>Expenditures</i></b>	
Personal Services	21,219,077
Operating Services	9,359,267
Materials and Supplies	4,006,985
Other Charges	148,738
Capital Outlay	85,027,992
Intergovernmental	8,056,758
Transfers	4,564,319
Total Expenditures	132,383,136
Net Increase/(Decrease) in Fund Balance	(56,783,856)
<b><i>Ending Fund Balance</i></b>	\$ 8,137,211

<b>Debt Service Funds</b>	
<b>Beginning Fund Balance</b>	\$ 602,621
<b>Additions</b>	
<b>Revenues</b>	
Taxes	662,749
Transfers	1,091,069
Interest	367
Miscellaneous	57,692
<b>Total Revenues</b>	<b>1,811,877</b>
<b>Total Means of Financing</b>	<b>2,414,498</b>
<b>Subtractions</b>	
<b>Expenditures</b>	
Operating Services	270
Debt Service	1,484,977
Intergovernmental	-
Transfers	329,440
<b>Total Expenditures</b>	<b>1,814,687</b>
<b>Net Increase/(Decrease) in Fund Balance</b>	<b>(2,810)</b>
<b>Ending Fund Balance</b>	<b>\$ 599,811</b>

<b>Capital Projects Funds</b>	
<b>Beginning Fund Balance</b>	\$ 4,113,712
<b>Additions</b>	
<b>Revenues</b>	
Grants	-
Interest	82,340
Transfers	-
<b>Total Revenues</b>	<b>82,340</b>
<b>Total Means of Financing</b>	<b>4,196,052</b>
<b>Subtractions</b>	
<b>Expenditures</b>	
Capital Outlay	3,746,331
Transfers	500
<b>Total Expenditures</b>	<b>3,746,831</b>
<b>Net Increase/(Decrease) in Fund Balance</b>	<b>(3,664,491)</b>
<b>Ending Fund Balance</b>	<b>\$ 449,221</b>

## **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 2022, there are approximately \$9.3 million of Capital Projects budgeted, the largest of which is the \$6 million renovation of the second flood courtrooms and \$770,000 for renovations to the Clerk of Court's office. The remaining projects for 2022 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 2022, there are approximately \$85 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 \$35.5 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 \$6.5 million set aside for the Lakewood

Resurfacing Project; the Parish Transportation Fund has set aside \$500,000 for the 2022 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 \$2.8 million set aside for the construction of the Westbank Bicycle and Pedestrian Path (Phases IV and V). The largest account – Drainage has \$18.4 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 \$1.8 million for Ama Drainage Improvements, \$2.1 million for Ormond Oaks Concrete Chanel Lining, \$1.5 million for Paul Malliard Revitalization, \$1,250,000 for major repairs, along with \$3.1 million for architectural and engineering for said projects. For further detail on these projects, please look under the special revenue section of the 2022 Budget book, for narrative explanations of the Capital Outlay.

The Recreation fund accounts for \$6.8 Million of the total \$85 million budgeted for Capital Outlay in the Special Revenue Funds. The largest of the capital projects in this fund relates to \$1.8 million for the Westbank Boat launch and \$1.5 million for the WB Splash Park and parking lot at the EAD Community Center.

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 \$41.3 million for the Levee construction in the 2022 budget, the largest project being \$18 million budgeted for two Montz Pump Stations.

### **Capital Projects Funds – Capital Projects**

For 2021, there are approximately \$6.9 million of Capital Projects budgeted for all Parish Capital Projects Revenue funds. The majority of this amount is attributed to the \$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 2022 budget in the first few months of the new year. For 2022, the current capital budgeted totals \$3.7 million relates in part to as well as the aforementioned West Bank Hurricane Protection Levee, but also 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.

### **Enterprise Funds – Capital Projects**

The capital projects for 2022 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 2021 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 3<sup>rd</sup> 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 as 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.

## 2022 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 ( <b>Major</b> )	Waterworks
Council - District II	Workforce Investment Act (Non-major)	1/2 % Public Improvement Sales Tax Bond Sinking Fund (Non-major)	LCDBG Public Facilities Construction Fund (Non-major)	Solid Waste Collection & Disposal
Council - District III	Criminal Court Fund (Non- major)	3/8 % Public Improvement Sales Tax Bond Sinking Fund (Non-major)	Front Foot Assessment Capital Project Fund (Non-major)	
Council - District IV	Roads and Drainage ( <b>Major</b> )	1/2 % Public Improvement Sales Tax Bond Reserve Fund (Non-major)		
Council - District V	Flood Control			
Council - District VI	Paved Streets			
Council - District VII	Sidewalks and Crosswalks			
Council - Division A	Drainage			
Council - Division B	Recreation ( <b>Major</b> )			
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 ( <b>Major</b> )			
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				
Elevation Grant Program				
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 2022 budget for the Parish of St. Charles. For more details about parish activities, see [www.stcharlesparish-la.gov/government/parish-president/departments-reports](http://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.

**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 PLAN	OUTCOME	STRATEGIES	PERFORMANCE MEASURES
<p><b>Hurricane Preparedness &amp; Levee Protection</b></p>	<p>To provide to the residents and business owners within St. Charles Parish, a levee system that protects their homes and businesses, designed and constructed to a standard that meets the criteria for affordable FEMA flood insurance.</p>	<ul style="list-style-type: none"> <li>• St. Charles Parish has established a department specifically dedicated to the construction of the Levee and continues to seek every funding source available to cash flow levee construction.</li> <li>• Currently have \$5 million of levee projects under construction with another \$41 million budgeted in 2022.</li> <li>• Build Kellogg Pump Station Tee-wall. This structure will meet FEMA’s 100 year flood protection requirement and block back flow/tidal surge of</li> </ul>	<ul style="list-style-type: none"> <li>• To date, the Parish has lifted 2.6 miles of Magnolia Ridge levee to elevation +7 1/2 and building 2.6 miles of road at the toe of the levee.</li> <li>• Built Paradis Canal flood control structure. This structure blocks the back flow/tidal surge of water during high tides/tidal surges and structurally ties together 8.6 miles of levee from Davis Pond Diversion Levee to the Sunset levee.</li> <li>• Currently budgeting \$18 million for two Montz Pump stations in the 2022 budget, with the</li> </ul>

		<p>water during storm events.</p> <ul style="list-style-type: none"> <li>• Continue working with USACE, CPRA, LBLD, North Lafourche Levee District, and the UBR engineering team on the UBR Study with a goal for a positive BCR and a positive final Chief’s Report.</li> <li>• Continue working with LBLD and CPRA in developing a project to lift the Sunset Levee to elevation +7 1/2 to include recommendations for alignment options for the tee-wall at the end of Hwy. 306</li> <li>• Design and permitting of the new Montz pump stations</li> </ul>	<p>expectation of going to bid early 2022.</p> <ul style="list-style-type: none"> <li>• Expect to bid Sunset Auto Bar Screen Cleaning Project in early 2022 with a current budget estimate of \$7 million in addition to the \$2 million budgeted for the Sunset Pump Station upgrade in 2022.</li> </ul>
<p><b>Infrastructure Enhancements &amp; Drainage Improvements</b></p>	<p>St. Charles Parish is in the process of developing a new Master Drainage Plan for both the East Bank and West Bank of the Parish. Fund were set aside in the 2021 Budget.</p>	<ul style="list-style-type: none"> <li>• The plans will assist the Public Works Department 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</li> </ul>	<p>A preliminary draft of the Master Drainage Plans were completed in Q4 of 2021. Over \$1.5 Million was set aside and spent in the 2021 Budget related to these plans. The Projects that will result after the implementation of these plans will go into our Capital budgets for</p>

		these systems will be improved, reducing the high risk of flooding throughout the Parish.	the next several years. The 2022 Budget includes 19.8 million of said drainage improvement projects, with another 18.4 expected to be completed in 2021.
<b>Effective Governance and Service Delivery</b>	St. Charles Parish is recognized by citizens for having an effective Council that makes decisions in the best interest of citizens and delivers services effectively through a strong empowered Administration.	<ul style="list-style-type: none"> <li>• Continue an operational and effectiveness review to identify opportunities to improve the efficiency and effectiveness of Parish Services</li> <li>• Continue to maintain high levels of community engagement and effective communications</li> <li>• Establish a financial policy framework that ensures the long-term sustainability of the Parish</li> <li>• Develop performance measures and report on progress through the budget and annual reporting processes.</li> </ul>	<ul style="list-style-type: none"> <li>• Satisfaction with community engagement as measured through social media and town hall events</li> <li>• Bi-weekly council meetings offering public participation and engagement.</li> <li>• Year over year improvement against goals outlined in the operational efficiency and effectiveness review with the Parish President.</li> <li>• 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.</li> <li>• Added JustFOIA to allow residents to make public records request for records online and with the implementation of</li> </ul>



			our Laserfiche software, older files and records are more easily assessable.
<b>Outstanding Quality of Life</b>	St. Charles Parish residents experience a high quality of life by living in a vibrant and safe community that provides them with access to programs and services that meet their needs.	<ul style="list-style-type: none"> <li>Continued growth in our Recreation Programs including the addition of two new parks, which further enhance the Parish’s quality of life initiatives.</li> <li>Broke ground on a new Veterans Memorial Plaza to honor all Veterans.</li> <li>Continued our quest to add programming to enhance our offerings to our residents. Several Programs were added such as; Bean Bag Baseball, SCP Corn Hole League, Adult Cabbage Ball, and our 1<sup>st</sup> Annual Fish Dat Rodeo</li> <li>The East Bank won the Louisiana Conference, South Central Region competition for best tasting water</li> <li>To promote a parish that is safe, environmentally conscious and</li> </ul>	<ul style="list-style-type: none"> <li>Welcomed two new parks to our structure in 2021, Pretty Acres Park located in Hahnville, which consists of Playground Equipment to serve the River Road Estates neighborhood. We also saw our partnership with the Ed Reed Foundation bear fruit in the form of Parquet Park, located in St. Rose the park consist of a Turf Field, (2) Outdoor Basketball Courts, Playground Equipment, Walking Path and Parking</li> <li>\$1.5 million is set aside in the budget for the construction of the Veterans Memorial Plaza</li> <li>Continue to make upgrades to our Water system, including \$4.9 Million of</li> </ul>

		provides cultural and aesthetic enjoyments	infrastructure improvements in the 2022 budget
<b>Vibrant &amp; Growing Economy</b>	To build a diverse economy with the ability to sustain during economic changes	<ul style="list-style-type: none"> <li>• 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</li> <li>• During 2022, the Planning &amp; 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</li> <li>• In partnership with the Planning &amp; Zoning Department, a single source</li> </ul>	<ul style="list-style-type: none"> <li>• For much of 2021, the Parish focused on providing help and support to businesses hurting from the economic shutdown caused by the pandemic. The Parish successfully advocated for the establishment of local financial assistance programs for certain businesses. The Parish’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</li> <li>• The Department of Economic Development facilitated the recruitment of several companies and new types of</li> </ul>

		<p>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 &amp; 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</p>	<p>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</p> <ul style="list-style-type: none"> <li>• Sales tax revenues for 2021 are projected to increase nearly 10% over 2020 revenues, allowing for more capital infrastructure projects as well as quality of life projects that are budgeted for 2022.</li> </ul>
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**ST. CHARLES PARISH  
GOVERNMENTAL FUNDS  
CONSOLIDATED OPERATING AND CAPITAL BUDGET SUMMARY STATEMENT  
FISCAL YEAR ENDING DECEMBER 31, 2022**

Description	2020	2021					2022		
	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
<b>REVENUES:</b>									
Taxes:									
Ad Valorem taxes	\$ 29,945,867	\$ 29,006,000	\$ 29,006,000	\$ 31,105,246	\$ 701,550	\$ 31,806,796	9.66%	\$ 28,796,500	-9.46%
Sales taxes	35,558,162	30,253,589	36,269,325	16,060,179	22,181,901	38,242,080	5.44%	35,138,694	-8.12%
Other taxes	1,240,428	1,001,500	1,001,500	188,908	965,092	1,154,000	15.23%	1,240,000	7.45%
Licenses and permits	1,325,564	1,307,750	1,307,750	1,215,460	226,580	1,442,040	10.27%	1,322,850	-8.27%
Intergovernmental revenues	15,609,403	10,408,310	22,043,886	4,678,798	18,888,043	23,566,841	6.91%	17,178,460	-27.11%
Fees, charges, and commissions	936,036	1,127,850	1,127,850	678,034	492,451	1,170,485	3.78%	1,172,050	0.13%
Fines and forfeitures	784,260	915,050	915,050	395,998	442,512	838,510	-8.36%	767,800	-8.43%
Investment earnings	1,709,657	1,094,550	1,094,550	251,765	648,612	900,377	-17.74%	857,959	-4.71%
Miscellaneous	1,461,745	692,249	767,249	362,894	792,434	1,155,328	50.58%	836,792	-27.57%
<b>Total Revenues</b>	<b>88,571,122</b>	<b>75,806,848</b>	<b>93,533,160</b>	<b>54,937,282</b>	<b>45,339,175</b>	<b>100,276,457</b>		<b>87,311,105</b>	
<b>EXPENDITURES:</b>									
Personal Services	32,354,130	38,490,520	38,490,520	15,135,734	23,290,810	38,426,544	-0.17%	39,363,210	2.44%
Operating Services	13,779,187	16,285,061	16,456,361	5,731,259	13,670,912	19,402,171	17.90%	19,046,022	-1.84%
Materials & Supplies	3,956,511	5,642,946	5,647,946	2,110,914	3,302,869	5,413,783	-4.15%	5,707,846	5.43%
Other Charges	112,867	811,770	806,770	166,229	505,932	672,161	-16.68%	852,203	26.79%
Debt Service	1,482,591	1,490,079	1,490,079	1,151,201	336,878	1,488,079	-0.13%	1,487,477	-0.04%
Capital Outlay	18,339,370	47,879,628	115,575,944	5,413,773	37,710,046	43,123,819	-62.69%	98,096,556	127.48%
Intergovernmental	3,933,995	6,232,331	9,782,331	991,493	4,252,199	5,243,692	-46.40%	14,382,846	174.29%
<b>Total Expenditures</b>	<b>73,958,651</b>	<b>116,832,335</b>	<b>188,249,951</b>	<b>30,700,603</b>	<b>83,069,646</b>	<b>113,770,249</b>		<b>178,936,160</b>	
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	14,612,471	(41,025,487)	(94,716,791)	24,236,679	(37,730,471)	(13,493,792)		(91,625,055)	
<b>OTHER FINANCING SOURCES (USES):</b>									
Transfer in	7,629,659	5,796,369	26,276,705	1,193,339	8,170,842	9,364,181	-64.36%	24,570,543	162.39%
Transfer out	(9,891,270)	(7,514,869)	(27,995,205)	(1,193,339)	(10,539,806)	(11,733,145)	-58.09%	(26,408,043)	125.07%
Proceeds from the sale of assets	78,395	391,110	391,110	273,986	270,278	544,264	39.16%	80,000	-85.30%
Compensation for Loss/Damaged Assets	-	-	-	12,325	-	12,325	0.00%	-	0.00%
<b>Total Other Financing Sources</b>	<b>(2,183,216)</b>	<b>(1,327,390)</b>	<b>(1,327,390)</b>	<b>286,311</b>	<b>(2,098,686)</b>	<b>(1,812,375)</b>		<b>(1,757,500)</b>	
Net change in Fund Balance	12,429,255	(42,352,877)	(96,044,181)	24,522,990	(39,829,157)	(15,306,167)		(93,382,555)	
Fund Balance -Beginning	112,537,379	65,311,865	125,244,263			124,966,634		109,660,467	
<b>Fund Balance - Ending</b>	<b>\$ 124,966,634</b>	<b>\$ 22,958,988</b>	<b>\$ 29,200,082</b>			<b>\$ 109,660,467</b>		<b>\$ 16,277,912</b>	

# ST. CHARLES PARISH

## GOVERNMENTAL - MAJOR FUNDS

### CONSOLIDATED OPERATING AND CAPITAL BUDGET SUMMARY STATEMENT FISCAL YEAR ENDING DECEMBER 31, 2022

Description	2020	2021					2022		
	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
<b>REVENUES:</b>									
Taxes:									
Ad Valorem taxes	\$ 25,167,171	\$ 24,403,000	\$ 24,403,000	\$ 26,171,894	\$ 528,861	\$ 26,700,755	9.42%	\$ 24,136,500	-9.60%
Sales taxes	34,901,898	29,591,438	35,607,174	15,730,044	21,848,582	37,578,626	5.54%	34,475,945	-8.26%
Other taxes	1,240,428	1,001,500	1,001,500	188,908	965,092	1,154,000	15.23%	1,240,000	7.45%
Licenses and permits	1,325,564	1,307,750	1,307,750	1,215,460	226,580	1,442,040	10.27%	1,322,850	-8.27%
Intergovernmental revenues	14,229,230	8,263,473	19,899,049	3,702,189	17,758,980	21,461,169	7.85%	15,372,512	-28.37%
Fees, charges, and commissions	848,031	1,052,850	1,052,850	625,808	461,457	1,087,265	3.27%	1,124,050	3.38%
Fines and forfeitures	88,841	99,250	99,250	43,575	68,525	112,100	12.95%	98,800	-11.86%
Investment earnings	1,521,129	871,000	871,000	234,206	591,529	825,735	-5.20%	790,040	-4.32%
Miscellaneous	1,329,769	615,900	690,900	294,464	731,619	1,026,083	48.51%	726,600	-29.19%
<b>Total Revenues</b>	<b>80,652,061</b>	<b>67,206,161</b>	<b>84,932,473</b>	<b>48,206,548</b>	<b>43,181,225</b>	<b>91,387,773</b>		<b>79,287,297</b>	
<b>EXPENDITURES:</b>									
Personal Services	30,990,655	36,913,555	36,913,555	14,435,408	22,403,736	36,839,144	-0.20%	37,684,450	2.29%
Operating Services	11,046,729	13,285,949	13,457,249	4,365,269	11,939,584	16,304,853	21.16%	15,876,975	-2.62%
Materials & Supplies	3,890,779	5,473,021	5,478,021	2,061,569	3,191,839	5,253,408	-4.10%	5,558,849	5.81%
Other Charges	72,247	774,375	769,375	152,243	482,363	634,606	-17.52%	779,515	22.83%
Debt Service	-	3,000	3,000	-	1,000	1,000	-66.67%	2,500	150.00%
Capital Outlay	14,395,753	45,776,938	103,193,350	3,899,397	30,763,886	34,663,283	-66.41%	93,160,225	168.76%
Intergovernmental	3,294,372	5,569,081	9,119,081	748,567	3,836,162	4,584,729	-49.72%	13,757,596	200.07%
<b>Total Expenditures</b>	<b>63,690,535</b>	<b>107,795,919</b>	<b>168,933,631</b>	<b>25,662,453</b>	<b>72,618,570</b>	<b>98,281,023</b>		<b>166,820,110</b>	
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES									
	16,961,526	(40,589,758)	(84,001,158)	22,544,095	(29,437,345)	(6,893,250)		(87,532,813)	
<b>OTHER FINANCING SOURCES (USES):</b>									
Transfer in	6,214,690	4,462,960	24,943,296	95	7,939,627	7,939,722	-68.17%	23,053,384	190.36%
Transfer out	(8,032,632)	(5,705,264)	(26,185,600)	(1,193,244)	(8,574,007)	(9,767,251)	-62.70%	(24,524,853)	151.09%
Proceeds from the sale of assets	78,390	391,110	391,110	273,886	270,278	544,164	39.13%	80,000	-85.30%
Compensation for loss/damaged assets	-	-	-	12,325	-	12,325	0.00%	-	0.00%
<b>Total Other Financing Sources</b>	<b>(1,739,552)</b>	<b>(851,194)</b>	<b>(851,194)</b>	<b>(906,938)</b>	<b>(364,102)</b>	<b>(1,271,040)</b>		<b>(1,391,469)</b>	
Net change in Fund Balance	15,221,974	(41,440,952)	(84,852,352)	21,637,157	(29,801,447)	(8,164,290)		(88,924,282)	
Fund Balance -Beginning	92,723,556	58,887,912	108,223,953			107,945,530		99,781,240	
<b>Fund Balance - Ending</b>	<b>\$ 107,945,530</b>	<b>\$ 17,446,960</b>	<b>\$ 23,371,601</b>			<b>\$ 99,781,240</b>		<b>\$ 10,856,958</b>	

**ST. CHARLES PARISH**  
**GOVERNMENTAL - NONMAJOR FUNDS**  
**CONSOLIDATED OPERATING AND CAPITAL BUDGET SUMMARY STATEMENT**  
**FISCAL YEAR ENDING DECEMBER 31, 2022**

Description	2020	2021					2022		
	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
<b>REVENUES:</b>									
Taxes:									
Ad Valorem taxes	\$ 4,778,696	\$ 4,603,000	\$ 4,603,000	\$ 4,933,352	\$ 172,689	\$ 5,106,041	10.93%	\$ 4,660,000	-8.74%
Sales taxes	656,264	662,151	662,151	330,135	333,319	663,454	0.20%	662,749	-0.11%
Intergovernmental revenues	1,380,173	2,144,837	2,144,837	976,609	1,129,063	2,105,672	-1.83%	1,805,948	-14.23%
Fees, charges, and commissions	88,005	75,000	75,000	52,226	30,994	83,220	10.96%	48,000	-42.32%
Fines and forfeitures	695,419	815,800	815,800	352,423	373,987	726,410	-10.96%	669,000	-7.90%
Investment earnings	188,528	223,550	223,550	17,559	57,083	74,642	-66.61%	67,919	-9.01%
Miscellaneous	131,976	76,349	76,349	68,430	60,815	129,245	69.28%	110,192	-14.74%
<b>Total Revenues</b>	<b>7,919,061</b>	<b>8,600,687</b>	<b>8,600,687</b>	<b>6,730,734</b>	<b>2,157,950</b>	<b>8,888,684</b>		<b>8,023,808</b>	
<b>EXPENDITURES:</b>									
Personal Services	1,363,475	1,576,965	1,576,965	700,326	887,074	1,587,400	0.66%	1,678,760	5.76%
Operating Services	2,732,458	2,999,112	2,999,112	1,365,990	1,731,328	3,097,318	3.27%	3,169,047	2.32%
Materials & Supplies	65,732	169,925	169,925	49,345	111,030	160,375	-5.62%	148,997	-7.09%
Other Charges	40,620	37,395	37,395	13,986	23,569	37,555	0.43%	72,688	93.55%
Debt Service	1,482,591	1,487,079	1,487,079	1,151,201	335,878	1,487,079	0.00%	1,484,977	-0.14%
Capital Outlay	3,943,617	2,102,690	12,382,594	1,514,376	6,946,160	8,460,536	-31.67%	4,936,331	-41.65%
Intergovernmental	639,623	663,250	663,250	242,926	416,037	658,963	-0.65%	625,250	-5.12%
<b>Total Expenditures</b>	<b>10,268,116</b>	<b>9,036,416</b>	<b>19,316,320</b>	<b>5,038,150</b>	<b>10,451,076</b>	<b>15,489,226</b>		<b>12,116,050</b>	
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES									
	(2,349,055)	(435,729)	(10,715,633)	1,692,584	(8,293,126)	(6,600,542)		(4,092,242)	
<b>OTHER FINANCING SOURCES (USES):</b>									
Transfer in	1,414,969	1,333,409	1,333,409	1,193,244	231,215	1,424,459	6.83%	1,517,159	6.51%
Transfer out	(1,858,638)	(1,809,605)	(1,809,605)	(95)	(1,965,799)	(1,965,894)	8.64%	(1,883,190)	-4.21%
Proceeds from the sale of assets	5	-	-	100	-	100	0.00%	-	0.00%
<b>Total Other Financing Sources</b>	<b>(443,664)</b>	<b>(476,196)</b>	<b>(476,196)</b>	<b>1,193,249</b>	<b>(1,734,584)</b>	<b>(541,335)</b>		<b>(366,031)</b>	
Net change in Fund Balance	(2,792,719)	(911,925)	(11,191,829)	2,885,833	(10,027,710)	(7,141,877)		(4,458,273)	
Fund Balance -Beginning	19,813,823	6,423,953	17,020,310			17,021,104		9,879,227	
<b>Fund Balance - Ending</b>	<b>\$ 17,021,104</b>	<b>\$ 5,512,028</b>	<b>\$ 5,828,481</b>			<b>\$ 9,879,227</b>		<b>\$ 5,420,954</b>	

# ST. CHARLES PARISH

## PROPRIETARY FUNDS

### CONSOLIDATED OPERATING AND CAPITAL BUDGET SUMMARY STATEMENT FISCAL YEAR ENDING DECEMBER 31, 2022

Description	2020	2021					2022		
	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
<b>OPERATING REVENUES</b>									
Ad Valorem Taxes	\$ 3,439,084	\$ 3,315,000	\$ 3,315,000	\$ 3,555,602	\$ 124,458	\$ 3,680,060	11.01%	\$ 3,450,000	-6.25%
Charges for services	26,083,797	26,580,606	26,580,606	11,635,384	13,944,744	25,580,128	-3.76%	27,353,078	6.93%
Connection and service fees	439,524	475,100	475,100	329,325	181,194	510,519	7.46%	502,900	-1.49%
Delinquent charges	417,892	562,000	562,000	262,235	240,765	503,000	-10.50%	562,000	11.73%
Intergovernmental revenues	-	-	-	12,092	-	12,092	100.00%	-	-100.00%
Non-employer contributions	39,717	-	-	95	-	95	100.00%	-	-100.00%
OPEB Contributions	116,018	-	-	168	-	-	0.00%	-	0.00%
Miscellaneous	18,936	39,000	39,000	23,744	19,606	43,350	11.15%	40,000	-7.73%
<b>Total Operating revenues</b>	<b>30,554,968</b>	<b>30,971,706</b>	<b>30,971,706</b>	<b>15,818,645</b>	<b>14,510,767</b>	<b>30,329,244</b>		<b>31,907,978</b>	
<b>OPERATING EXPENSES</b>									
Personal Services	11,498,639	12,431,912	12,431,912	5,037,549	8,083,356	13,120,905	5.54%	12,971,584	-1.14%
Operating Services	8,062,910	8,656,986	8,656,986	3,146,198	6,490,856	9,637,054	11.32%	9,801,913	1.71%
Material & Supplies	2,887,183	3,790,941	3,790,941	1,474,190	2,030,487	3,504,677	-7.55%	3,837,897	9.51%
Other Charges	7,579,549	7,567,710	7,567,710	31,205	7,697,707	7,728,912	2.13%	7,765,781	0.48%
Intergovernmental	386,150	400,840	400,840	113,684	280,957	394,641	-1.55%	371,340	-5.90%
<b>Total Operating expenses</b>	<b>30,414,431</b>	<b>32,848,389</b>	<b>32,848,389</b>	<b>9,802,826</b>	<b>24,583,363</b>	<b>34,386,189</b>		<b>34,748,515</b>	
Operating Income (loss)	140,537	(1,876,683)	(1,876,683)	6,015,819	(10,072,596)	(4,056,945)		(2,840,537)	
<b>NON-OPERATING REVENUES (EXPENSES)</b>									
Investment earnings	153,384	294,101	294,101	16,241	116,056	132,297	-55.02%	154,111	16.49%
Grants	-	143,000	5,300,026	5,238,011	(46,506)	5,191,505	100.00%	-	-100.00%
Proceeds/(Loss) on sale of Assets	29,124	95,142	95,142	900	48,386	49,286	-48.20%	23,000	-53.33%
Amortication -Expense	-	(1,132)	(1,132)	-	-	(1,132)	0.00%	(1,132)	0.00%
Bond interest and paying agent fees	(741,281)	(925,862)	(925,862)	(474,543)	(458,724)	(933,267)	0.80%	(884,362)	-5.24%
<b>Total Non-operating revenues (expenses)</b>	<b>(558,773)</b>	<b>(394,751)</b>	<b>4,762,275</b>	<b>4,780,609</b>	<b>(340,788)</b>	<b>4,438,689</b>		<b>(708,383)</b>	
Income (loss) before contributions and transfers	(418,236)	(2,271,434)	2,885,592	10,796,428	(10,413,384)	381,744		(3,548,920)	

CONTINUED

## ST. CHARLES PARISH PROPRIETARY FUNDS

### CONSOLIDATED OPERATING AND CAPITAL BUDGET SUMMARY STATEMENT FISCAL YEAR ENDING DECEMBER 31, 2022

Description	2020	2021				2022			
	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
<b>Continued:</b>									
Issuance of Bond	-	4,956,315	4,956,315	-	4,956,315	4,956,315	0.00%	2,600,000	-47.54%
Capital Contributions of Donated Assets	535,199	-	-	-	-	-	0.00%	-	0.00%
Transfer in	1,773,000	1,145,000	1,145,000	450,000	1,545,000	1,995,000	74.24%	1,821,000	-8.72%
Transfer out	(977,074)	(461,000)	(461,000)	-	(461,000)	(1,061,000)	130.15%	(1,086,000)	2.36%
Change in Net Position	<u>963,236</u>	<u>3,368,881</u>	<u>8,525,907</u>			<u>6,272,059</u>		<u>(213,920)</u>	
Total net position -Beginning as restated	<u>104,933,276</u>	<u>106,079,860</u>	<u>106,079,860</u>			<u>105,896,512</u>	-	<u>112,168,571</u>	
<b>Total net position -Ending</b>	<b><u>105,896,512</u></b>	<b><u>109,448,741</u></b>	<b><u>114,605,767</u></b>			<b><u>112,168,571</u></b>		<b><u>111,954,651</u></b>	
Net investment in capital assets	95,179,272	82,040,703	82,040,703			77,734,698		80,277,804	
Restricted for debt service	2,064,573	2,475,645	2,475,645			2,478,674		2,477,996	
Restricted for capital projects	7,726,022	7,127,614	12,284,640			6,865,433		10,280,009	
<b>Unrestricted</b>	<b>926,645</b>	<b>17,804,779</b>	<b>17,804,779</b>			<b>25,089,766</b>		<b>18,918,842</b>	



St. Charles Parish  
2022 Consolidated Financial Schedule  
All Funds  
Revenues and Other Financing Sources

Sales Tax	\$	35,138,694
Ad Valorem Tax		32,246,500
Other Tax		1,240,000
Licenses and Permits		1,322,850
State and Federal Grants		17,178,460
Charges for Services		30,357,828
Interest Income		1,012,070
Miscellaneous Income		979,792
Issuance of Bond		2,600,000
Transfers		26,391,543
	<u>\$</u>	<u>148,467,737</u>

St. Charles Parish  
2022 Consolidated Financial Schedule  
All Funds  
Expenditures and Other Financing Uses

General Fund	\$	67,399,549
Parish Transportation Fund		525,000
Road Lighting District 1		2,391,555
Workforce Investment Act		1,209,460
Criminal Court Fund		887,165
Road and Drainage		64,103,407
Recreation		11,190,955
Mosquito Control		1,548,844
Retired Senior Volunteer Program (RSVP)		357,698
Government Buildings M&O (Emergency 911)		1,518,000
Flood Protection Fund		48,651,052
Debt Service Funds		1,814,687
Capital Project Funds		3,746,831
Wastewater Fund		17,223,241
Waterworks Fund		14,435,229
Solid Waste Fund		5,061,539
	<u>\$</u>	<u>242,064,212</u>

## GENERAL FUND SUMMARY STATEMENT

Description	2020		2021				2022		
	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
<b>REVENUES:</b>									
Taxes:									
Ad Valorem taxes	\$ 4,955,273	\$ 4,773,000	\$ 4,773,000	\$ 5,119,345	\$ 3,814	\$ 5,123,159	7.34%	\$ 4,721,000	-7.85%
Sales taxes	15,937,555	13,500,000	16,263,544	7,193,965	10,122,035	17,316,000	6.47%	15,802,000	-8.74%
Other taxes	1,240,428	1,001,500	1,001,500	188,908	965,092	1,154,000	15.23%	1,240,000	7.45%
Licenses and permits	1,325,564	1,307,750	1,307,750	1,215,460	226,580	1,442,040	10.27%	1,322,850	-8.27%
Intergovernmental revenues	3,194,913	2,462,297	2,462,297	780,276	2,991,841	3,772,117	53.20%	6,336,421	67.98%
Fees, charges, and commissions	682,537	702,350	702,350	474,293	385,828	860,121	22.46%	793,350	-7.76%
Fines and forfeitures	88,841	99,250	99,250	43,575	68,525	112,100	12.95%	98,800	-11.86%
Investment earnings	734,468	383,950	383,950	94,866	196,169	291,035	-24.20%	273,540	-6.01%
Miscellaneous	1,321,094	630,800	630,800	328,374	759,886	1,088,260	72.52%	774,500	-28.83%
<b>Total Revenues</b>	<b>29,480,673</b>	<b>24,860,897</b>	<b>27,624,441</b>	<b>15,439,062</b>	<b>15,719,770</b>	<b>31,158,832</b>		<b>31,362,461</b>	
<b>EXPENDITURES:</b>									
Personal Services	15,796,509	17,695,080	17,695,080	7,368,535	10,855,259	18,223,794	2.99%	18,144,133	-0.44%
Operating Services	6,662,753	8,672,919	8,844,219	2,693,860	7,074,979	9,768,839	10.45%	9,686,485	-0.84%
Materials & Supplies	1,012,299	1,598,052	1,603,052	367,438	1,150,182	1,517,620	-5.33%	1,700,861	12.07%
Other Charges	57,949	679,825	674,825	129,768	441,388	571,156	-15.36%	703,465	23.17%
Debt Service	-	3,000	3,000	-	1,000	1,000	-66.67%	2,500	150.00%
Capital Outlay	2,331,036	7,117,880	7,126,580	255,367	2,744,183	2,999,550	-57.91%	9,322,233	210.79%
Intergovernmental	2,072,915	3,182,959	3,182,959	712,911	2,287,389	3,000,300	-5.74%	6,326,088	110.85%
<b>Total Expenditures</b>	<b>27,933,461</b>	<b>38,949,715</b>	<b>39,129,715</b>	<b>11,527,879</b>	<b>24,554,380</b>	<b>36,082,259</b>		<b>45,885,765</b>	
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES									
	1,547,212	(14,088,818)	(11,505,274)	3,911,183	(8,834,610)	(4,923,427)		(14,523,304)	
<b>OTHER FINANCING SOURCES (USES):</b>									
Transfer in	2,816,092	1,560,940	1,560,940	95	2,935,620	2,935,715	88.07%	3,085,690	5.11%
Transfer out	(5,168,598)	(3,592,020)	(24,072,356)	(100,000)	(6,779,007)	(6,879,007)	-71.42%	(21,513,784)	212.75%
Proceeds from the sale of assets	61,969	70,089	70,089	86,946	11,839	98,785	40.94%	20,000	-79.75%
<b>Total Other Financing Sources</b>	<b>(2,290,537)</b>	<b>(1,960,991)</b>	<b>(22,441,327)</b>	<b>(12,959)</b>	<b>(3,831,548)</b>	<b>(3,844,507)</b>		<b>(18,408,094)</b>	
Net change in Fund Balance	(743,325)	(16,049,809)	(33,946,601)	3,898,224	(12,666,158)	(8,767,934)		(32,931,398)	
Fund Balance -Beginning	49,534,326	24,269,859	49,092,558			48,791,001		40,023,067	
<b>Fund Balance - Ending</b>	<b>\$ 48,791,001</b>	<b>\$ 8,220,050</b>	<b>\$ 15,145,957</b>			<b>\$ 40,023,067</b>		<b>\$ 7,091,669</b>	

**GENERAL FUND REVENUES  
SUMMARY STATEMENT**

Description	2020	2021				2022			
	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	4,955,273	4,773,000	4,773,000	5,119,345	3,814	5,123,159	7.34%	4,721,000	-7.85%
General Sales Tax (1/2%)	9,124,688	7,740,000	9,313,987	4,118,837	5,797,163	9,916,000	6.46%	8,979,000	-9.45%
General Sales Tax (3/8%)	6,812,867	5,760,000	6,949,557	3,075,128	4,324,872	7,400,000	6.48%	6,823,000	-7.80%
Alcoholic Beverage Tax	43,842	41,500	41,500	8,833	31,167	40,000	-3.61%	40,000	0.00%
Airport Expansion Agreement	447,480	200,000	200,000	-	400,000	400,000	100.00%	500,000	25.00%
Cable TV - Franchise Fees	749,106	760,000	760,000	180,075	533,925	714,000	-6.05%	700,000	-1.96%
Alcoholic Beverage - Low Content	4,699	4,500	4,500	4,591	209	4,800	6.67%	4,600	-4.17%
Alcoholic Beverage - High Content	8,109	8,000	8,000	8,107	393	8,500	6.25%	8,000	-5.88%
License - Occupational General	739,217	725,000	725,000	759,301	102,439	861,740	18.86%	750,000	-12.97%
License - Insurance	573,539	570,000	570,000	443,461	123,539	567,000	-0.53%	560,000	-1.23%
License - Taxi Cabs	-	250	250	-	-	-	-100.00%	250	100.00%
Civil Defense	30,000	30,000	30,000	-	30,000	30,000	0.00%	30,000	0.00%
Dept of Homeland Security	-	268,709	268,709	-	268,709	268,709	0.00%	-	-100.00%
CARES Act of 2020	96,834	-	-	-	-	-	0.00%	-	0.00%
Disaster Relief - Fema	19,879	-	-	15,899	7,584	23,483	100.00%	-	-100.00%
Hazard Mitigation Grant	1,068,422	-	-	-	1,044,804	1,044,804	100.00%	4,179,219	300.00%
USDA Housing Preservation Grant	40,458	-	-	-	110,374	110,374	100.00%	-	-100.00%
CSBG-Administration	19,683	19,683	19,683	8,263	11,420	19,683	0.00%	19,395	-1.46%
CSBG-Program Activities	92,483	92,483	92,483	42,827	49,656	92,483	0.00%	87,464	-5.43%
CSBG CARES Act Funding	48,012	-	-	36,867	10,894	47,761	100.00%	-	-100.00%
Summer Food Service Program	-	21,211	21,211	-	11,320	11,320	-46.63%	20,000	76.68%
Energy Assistance	79,122	40,000	40,000	12,344	27,656	40,000	0.00%	46,617	16.54%
Home Program	26,890	127,702	127,702	-	127,702	127,702	0.00%	83,526	-34.59%
Land Lease	21,604	21,500	21,500	22,258	-	22,258	3.53%	22,000	-1.16%
Dept. of Health & Human Services	17,201	16,000	16,000	15,243	-	15,243	-4.73%	16,000	4.97%
Mass Transit Assistance	78,649	75,000	75,000	31,065	43,935	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	16,357	21,809	21,809	5,452	10,905	16,357	-25.00%	16,000	-2.18%
Economic Dev - Enterprise Fund	229,222	200,000	200,000	-	220,000	220,000	10.00%	220,000	0.00%
Severance Tax	633,928	800,000	800,000	225,446	624,554	850,000	6.25%	800,000	-5.88%
Parish Royalty Fund	192,997	250,000	250,000	64,774	180,226	245,000	-2.00%	240,000	-2.04%
Video Poker	329,534	325,000	325,000	232,011	127,989	360,000	10.77%	330,000	-8.33%
State Payment in Lieu of Taxes	83,554	71,000	71,000	47,827	23,913	71,740	1.04%	71,000	-1.03%
SPILT - Community Services	20,000	30,000	30,000	20,000	10,000	30,000	0.00%	30,000	0.00%
Local Grants	-	2,000	2,000	-	-	-	-100.00%	-	0.00%

CONTINUED

**GENERAL FUND REVENUES  
SUMMARY STATEMENT**

Description	2020	2021				2022			
	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
<b>REVENUES: (CONT.)</b>									
LACAP - Share the Warmth	84	200	200	-	200	200	0.00%	200	0.00%
Court Costs, Fees, Charges	11,300	14,000	14,000	4,945	7,055	12,000	-14.29%	12,000	0.00%
Zoning & Subdivision Fees	133,644	125,000	125,000	101,831	58,169	160,000	28.00%	130,000	-18.75%
Sale of Maps & Publications	46	350	350	2	48	50	-85.71%	50	0.00%
Bookkeeping & Admin Services	6,710	6,000	6,000	7,637	2,363	10,000	66.67%	10,000	0.00%
Miscellaneous Revenues	1,271	1,500	1,500	7,530	(5,030)	2,500	66.67%	2,000	-20.00%
Motor Vehicle Transaction Fee	14,472	18,000	18,000	6,969	7,031	14,000	-22.22%	18,000	28.57%
Driver's License Reinstatement Fee	1,909	2,000	2,000	-	1,499	1,499	-25.05%	1,800	20.08%
ICC Inspection Fees	345,363	360,000	360,000	251,909	213,091	465,000	29.17%	400,000	-13.98%
Weed & Grass Cutting Charges	9,899	3,000	3,000	1,971	1,701	3,672	22.40%	5,000	36.17%
Weed & Grass Cutting - Tax Roll	21,820	10,000	10,000	18,435	1,565	20,000	100.00%	20,000	0.00%
Removal of Derelict Structure Charges	-	2,500	2,500	-	-	-	-100.00%	-	0.00%
Animal Control	42,581	45,000	45,000	24,758	28,242	53,000	17.78%	50,000	-5.66%
Coroner - Other Fees	19,120	15,000	15,000	7,550	7,450	15,000	0.00%	15,000	0.00%
Institutional Charges	42,500	35,000	35,000	20,200	19,800	40,000	14.29%	40,000	0.00%
Rental of Parks & Buildings	22,214	40,000	40,000	8,364	31,636	40,000	0.00%	60,000	50.00%
Summer Enrichment - Registration Fees	-	9,000	9,000	7,905	(5)	7,900	-12.22%	9,000	13.92%
Concessions	709	1,000	1,000	-	500	500	-50.00%	500	0.00%
Facility Use Fee	8,979	15,000	15,000	4,287	10,713	15,000	0.00%	20,000	33.33%
Court Fines	3,255	4,000	4,000	1,598	2,202	3,800	-5.00%	3,500	-7.89%
Witness Fees - Deputies	305	250	250	300	-	300	20.00%	300	0.00%
Criminal Jury Fees-Act 1031 of 2003	70,851	80,000	80,000	34,726	55,274	90,000	12.50%	80,000	-11.11%
Juvenile Fees	14,430	15,000	15,000	6,951	11,049	18,000	20.00%	15,000	-16.67%
Interest Earnings	730,470	380,000	380,000	93,210	192,790	286,000	-24.74%	270,000	-5.59%
Interest Earnings - Minimum Premium	546	450	450	22	13	35	-92.22%	40	14.29%
Rents/Leases	73,680	15,000	15,000	37,855	28,745	66,600	344.00%	48,000	-27.93%
Royalties	3,452	3,500	3,500	1,634	3,366	5,000	42.86%	3,500	-30.00%
Homeowners Road Home Proceeds	36,018	-	-	-	-	-	0.00%	-	0.00%
Mortgage Assistance Program	36,703	-	-	-	-	-	0.00%	-	0.00%
Judgements Recovered	325,000	-	-	-	4,802	4,802	100.00%	-	-100.00%
Gifts & Donations	140,546	114,000	114,000	290,519	5,999	296,518	160.10%	118,000	-60.20%
Revenue for Indirect Cost -Comp.Units	338,326	315,000	315,000	-	375,000	375,000	19.05%	400,000	6.67%
Revenue for Indirect Cost -Tax Agencies	7,366	11,800	11,800	-	8,500	8,500	-27.97%	8,500	0.00%
Refunds - Insurance	363,455	175,000	175,000	-	336,840	336,840	92.48%	200,000	-40.62%
Proceeds from Sale of Assets	61,969	70,089	70,089	65,166	11,839	77,005	9.87%	20,000	-74.03%
Compensation for Loss of Assets	-	-	-	21,780	-	21,780	100.00%	-	-100.00%

CONTINUED

**GENERAL FUND REVENUES  
SUMMARY STATEMENT**

Description	<u>2020</u>	<u>2021</u>					<u>2022</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
<b>REVENUES: (CONT.)</b>									
Transfer from 1/2% Reserve	2,323	890	890	95	70	165	-81.46%	140	-15.15%
Indirect Cost Allocation Reimbursement	2,813,769	1,560,050	1,560,050	-	2,935,550	2,935,550	88.17%	3,085,550	5.11%
<b>TOTAL REVENUES</b>	<b><u>32,358,734</u></b>	<b><u>26,491,926</u></b>	<b><u>29,255,470</u></b>	<b><u>15,526,103</u></b>	<b><u>18,667,229</u></b>	<b><u>34,193,332</u></b>		<b><u>34,468,151</u></b>	

**GENERAL FUND EXPENDITURES  
SUMMARY STATEMENT**

		2,020	2021			2021			2022	
		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	1,197,495	1,495,685	1,495,685	559,683	870,057	1,429,740	-4.41%	1,415,815	-0.97%
001-400111	Council - District I	30,676	62,693	62,693	12,909	18,343	31,252	-50.15%	62,845	101.09%
001-400112	Council - District II	40,536	67,677	67,677	18,836	47,475	66,311	-2.02%	67,690	2.08%
001-400113	Council - District III	20,372	47,463	47,463	8,708	10,613	19,321	-59.29%	47,445	145.56%
001-400114	Council - District IV	42,079	80,159	80,159	18,989	26,543	45,532	-43.20%	81,510	79.02%
001-400115	Council - District V	45,190	82,690	82,690	21,846	28,870	50,716	-38.67%	82,780	63.22%
001-400116	Council - District VI	27,900	62,543	62,543	10,345	18,268	28,613	-54.25%	62,830	119.59%
001-400117	Council - District VII	29,922	52,206	52,206	11,556	40,838	52,394	0.36%	52,180	-0.41%
001-400118	Council - Division A	40,539	86,591	86,591	18,983	50,858	69,841	-19.34%	67,500	-3.35%
001-400119	Council - Division B	44,885	74,177	74,177	19,178	55,989	75,167	1.33%	75,915	1.00%
001-400130	Ordinance & Proceedings	25,064	31,200	31,200	10,908	20,062	30,970	-0.74%	36,000	16.24%
001-400140	Public Information	427,031	556,535	556,535	193,543	415,150	608,693	9.37%	627,955	3.16%
001-400150	Police Jury Association	52,186	53,000	53,000	32,093	20,093	52,186	-1.54%	53,000	1.56%
001-400205	District Court	595,186	609,227	609,227	296,774	304,836	601,610	-1.25%	609,660	1.34%
001-400206	District Crt - Division C	281,351	284,179	284,179	115,453	136,750	252,203	-11.25%	288,815	14.52%
001-400207	District Crt - Division D	288,262	339,569	339,569	115,736	191,552	307,288	-9.51%	321,980	4.78%
001-400208	District Crt - Division E	309,706	332,883	332,883	146,775	190,051	336,826	1.18%	349,170	3.66%
001-400210	Grand Jury	786	17,400	17,400	4,313	13,087	17,400	0.00%	17,400	0.00%
001-400235	District Attorney	1,484,276	2,147,409	2,147,409	704,567	872,019	1,576,586	-26.58%	2,200,599	39.58%
001-400240	Clerk of Court	268,015	282,400	282,400	122,357	160,043	282,400	0.00%	254,160	-10.00%
001-400290	Ward Courts	149,402	154,655	154,655	69,856	80,968	150,824	-2.48%	159,290	5.61%
001-400310	Parish President	977,251	943,530	943,530	452,355	731,027	1,183,382	25.42%	983,205	-16.92%
001-400410	Registrar of Voters	147,076	166,478	166,478	61,480	91,377	152,857	-8.18%	175,320	14.70%
001-400420	Elections	13,791	33,100	33,100	32,373	1,550	33,923	2.49%	33,100	-2.43%
001-400510	Finance	1,460,786	1,441,710	1,441,710	656,128	948,336	1,604,464	11.29%	1,579,240	-1.57%
001-400530	Purchasing	697,611	724,944	724,944	353,760	566,853	920,613	26.99%	751,553	-18.36%
001-400540	Personnel	463,329	600,010	600,010	221,260	429,265	650,525	8.42%	599,260	-7.88%
001-400545	Legal Services	503,103	714,751	714,751	241,311	395,838	637,149	-10.86%	652,864	2.47%
001-400550	Taxation - Assessor	-	1,500	1,500	-	500	500	-66.67%	1,500	200.00%
001-400560	Taxation - Collector	160,317	186,235	186,235	-	178,200	178,200	-4.31%	189,850	6.54%
001-400610	Planning & Zoning	1,262,116	1,586,592	1,766,592	617,875	1,355,003	1,972,878	11.68%	1,740,484	-11.78%
001-400611	Coastal Zone Management	360,714	673,919	673,919	150,230	600,385	750,615	11.38%	694,982	-7.41%
001-400612	ICC Building Codes	661,480	831,741	831,741	376,403	493,623	870,026	4.60%	878,563	0.98%
001-400620	Data Processing	175,240	205,370	205,370	95,645	106,965	202,610	-1.34%	203,200	0.29%
001-400625	Info Technology	1,024,150	1,394,334	1,394,334	366,498	1,142,241	1,508,739	8.20%	1,491,155	-1.17%
001-400626	GIS	692,748	845,132	845,132	437,498	456,032	893,530	5.73%	838,000	-6.21%
001-400630	Research and Investigation	146,666	98,200	98,200	67,700	34,100	101,800	3.67%	101,600	-0.20%

CONTINUED

**GENERAL FUND EXPENDITURES  
SUMMARY STATEMENT**

		2,020	2021			2021		2022		
		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
<b>EXPENDITURES: (CONT.)</b>										
001-400635	Cable TV Administration	2,429	61,000	61,000	69,452	(8,452)	61,000	0.00%	50,000	-18.03%
001-400640	General Government Buildings	4,462,351	9,778,039	9,778,039	1,284,702	5,169,372	6,454,074	-33.99%	12,609,885	95.38%
001-400650	Retirement System Contributions	164,799	174,500	174,500	-	175,382	175,382	0.51%	132,000	-24.74%
001-400670	Retired Employees Group Insurance	274,580	372,926	372,926	160,834	178,926	339,760	-8.89%	401,100	18.05%
001-400675	Risk Management	275,214	575,424	575,424	219,537	440,326	659,863	14.67%	592,350	-10.23%
001-400680	Grants Administration	338,573	426,890	426,890	169,991	267,808	437,799	2.56%	457,240	4.44%
001-400685	Elevation Grant Program	-	-	-	-	1,030,348	1,030,348	100.00%	4,121,390	300.00%
001-410100	Sheriff	978,478	1,927,188	1,927,188	405,506	556,593	962,099	-50.08%	1,373,070	42.72%
001-410530	Juvenile	18,325	30,803	30,803	36,918	79,070	115,988	276.55%	120,775	4.13%
001-410710	Emergency Preparedness	486,361	477,995	477,995	216,926	387,280	604,206	26.40%	499,440	-17.34%
001-410711	Emergency Preparedness Subsidiary	1,628,950	938,636	938,636	197,514	911,215	1,108,729	18.12%	759,409	-31.51%
001-410712	EOC - 24 Hours	865,461	861,348	861,348	370,876	682,699	1,053,575	22.32%	914,655	-13.19%
001-410800	Motor Vehicles	28,550	34,943	34,943	12,737	25,222	37,959	8.63%	37,704	-0.67%
001-430160	Coroner	540,651	628,059	628,059	247,402	476,666	724,068	15.29%	713,018	-1.53%
001-430180	Animal Control	836,314	1,010,168	1,010,168	382,898	661,890	1,044,788	3.43%	1,044,161	-0.06%
001-430225	Health & Safety Rehab	66,479	79,505	79,505	26,912	52,889	79,801	0.37%	135,255	69.49%
001-430226	Revitalization Program	-	8,000	8,000	-	10,000	10,000	25.00%	8,000	-20.00%
001-430227	Housing Preservation Grant	72,308	110,374	110,374	-	110,275	110,275	-0.09%	144,195	30.76%
001-430231	Community Services	689,818	628,484	628,484	245,951	405,239	651,190	3.61%	669,432	2.80%
001-430232	Energy Assistance	20,959	24,165	24,165	12,030	16,520	28,550	18.15%	39,253	37.49%
001-430233	Summer Feeding	16,312	81,337	81,337	10,731	18,142	28,873	-64.50%	37,885	31.21%
001-430234	St. Rose Community Center	281,639	482,332	482,332	149,902	200,225	350,127	-27.41%	500,850	43.05%
001-430235	Community Service Subgrants	44,245	23,200	23,200	3,506	19,694	23,200	0.00%	28,441	22.59%
001-430246	LIHEAP - Weatherization	34,978	36,375	36,375	15,512	19,363	34,875	100.00%	37,100	6.38%
001-430247	CSBG - Administration	19,683	20,525	20,525	9,713	11,353	21,066	2.64%	22,030	4.58%
001-430248	CSBG - Program Activities	92,482	94,332	94,332	47,107	47,304	94,411	0.08%	99,100	4.97%
001-430250	Home Program	198,039	611,541	611,541	61,455	173,114	234,569	-61.64%	492,810	110.09%
001-430257	CARES Act	48,009	91,228	91,228	38,504	63,699	102,203	100.00%	-	-100.00%
001-450300	New Community Center	349,009	635,498	635,498	111,071	601,543	712,614	12.13%	743,919	4.39%
001-465220	Parish Farm Agent	81,512	98,816	98,816	46,588	51,514	98,102	-0.72%	111,459	13.62%
001-465230	Economic Development	842,100	1,162,822	1,162,822	318,354	575,647	894,001	-23.12%	1,055,874	18.11%
001-465235	Tourist Information Center	23,744	83,625	83,625	8,587	36,538	45,125	-46.04%	75,625	67.59%
001-465260	Veterans Administration	2,964	5,000	5,000	1,505	1,075	2,580	-48.40%	3,600	39.53%
001-465290	Public Housing	908	3,750	3,750	1,234	1,141	2,375	-36.67%	3,825	61.05%
001-475000	Debt Service	-	3,000	3,000	-	1,000	1,000	-66.67%	2,500	150.00%
001-480000	Transfers	5,168,598	3,592,020	24,072,356	100,000	6,779,007	6,879,007	-71.42%	21,513,784	212.75%
<b>TOTAL EXPENDITURES</b>		<b>33,102,059</b>	<b>42,541,735</b>	<b>63,202,071</b>	<b>11,627,879</b>	<b>31,333,387</b>	<b>42,961,266</b>		<b>67,399,549</b>	

# COUNCIL

## ACCOUNT NUMBER: 001-400110

Description	2020	2021					2022		
	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
<b>EXPENDITURES:</b>									
<b>PERSONAL SERVICES:</b>									
Council - Salaries	710,878	767,500	767,500	328,140	426,860	755,000	-1.63%	742,000	-1.72%
Council - FICA	803	850	850	325	475	800	-5.88%	900	12.50%
Council - Retirement	85,484	92,500	92,500	39,554	44,946	84,500	-8.65%	84,000	-0.59%
Council - Life/Health Insurance	162,865	206,000	206,000	85,835	83,165	169,000	-17.96%	167,000	-1.18%
Council - Workers Compensation	3,555	4,000	4,000	1,641	2,159	3,800	-5.00%	3,750	-1.32%
Council - Unemployment Comp.	71	80	80	33	47	80	0.00%	80	0.00%
Council - Medicare	10,595	11,150	11,150	4,910	6,240	11,150	0.00%	10,800	-3.14%
Council - Disability	2,285	2,500	2,500	1,193	1,307	2,500	0.00%	2,500	0.00%
Council - Deferred Compensation	44,662	57,500	57,500	22,043	29,457	51,500	-10.43%	50,500	-1.94%
Council - Dental Insurance	895	1,100	1,100	500	600	1,100	0.00%	1,100	0.00%
Council - OPEB Contribution	24,428	26,500	26,500	11,301	14,299	25,600	-3.40%	25,500	-0.39%
Council - Miscellaneous	45	2,190	2,190	180	2,010	2,190	0.00%	2,190	0.00%
<b>TOTAL PERSONAL SERVICES</b>	<b>1,046,566</b>	<b>1,171,870</b>	<b>1,171,870</b>	<b>495,655</b>	<b>611,565</b>	<b>1,107,220</b>		<b>1,090,320</b>	
<b>OPERATING SERVICES:</b>									
Council - Ads, Dues & Subscriptions	1,660	7,765	7,765	772	6,993	7,765	0.00%	7,765	0.00%
Council - Printing	2,550	8,900	8,900	18	8,882	8,900	0.00%	8,900	0.00%
Council - Postage	44	350	350	-	350	350	0.00%	350	0.00%
Council - Telephone	2,057	3,600	3,600	923	2,677	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.	3,418	11,250	11,250	482	10,768	11,250	0.00%	11,250	0.00%
Council - Contractual Services	44,444	56,590	56,590	35,624	20,966	56,590	0.00%	56,590	0.00%
Council - Professional Services	17,620	92,520	92,520	5,543	86,977	92,520	0.00%	92,520	0.00%
Council - Employee Liability	1,218	1,340	1,340	438	1,171	1,609	20.07%	1,690	5.03%
Council - General Liability	8,518	9,370	9,370	3,080	7,111	10,191	8.76%	10,700	4.99%
<b>TOTAL OPERATING SERVICES</b>	<b>81,529</b>	<b>196,685</b>	<b>196,685</b>	<b>46,880</b>	<b>150,895</b>	<b>197,775</b>		<b>198,365</b>	
<b>MATERIALS &amp; SUPPLIES:</b>									
Council - Office & Communications Equip.	26,104	25,000	25,000	3,034	21,966	25,000	0.00%	25,000	0.00%
Council - Office Supplies	10,902	19,800	19,800	6,530	13,270	19,800	0.00%	19,800	0.00%
Council - Food & Clothing	27,333	14,500	14,500	5,303	9,197	14,500	0.00%	14,500	0.00%
Council - Maint. of Bldgs. & Grounds	379	1,755	1,755	217	1,538	1,755	0.00%	1,755	0.00%
Council - Tools & Equipment	46	1,000	1,000	1,206	(206)	1,000	0.00%	1,000	0.00%
<b>TOTAL MATERIALS &amp; SUPPLIES</b>	<b>64,764</b>	<b>62,055</b>	<b>62,055</b>	<b>16,290</b>	<b>45,765</b>	<b>62,055</b>		<b>62,055</b>	

CONTINUED



# COUNCIL

**ACCOUNT NUMBER: 001-400110**

Description	2020	2021					2022		
	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
<b>EXPENDITURES (CONT.)</b>									
<b>OTHER CHARGES:</b>									
Council - Training & Travel	4,424	22,075	22,075	828	18,862	19,690	-10.80%	22,075	12.11%
Council - Official Fees	212	1,000	1,000	30	970	1,000	0.00%	1,000	0.00%
<b>TOTAL OTHER CHARGES</b>	<b>4,636</b>	<b>23,075</b>	<b>23,075</b>	<b>858</b>	<b>19,832</b>	<b>20,690</b>		<b>23,075</b>	
<b>CAPITAL OUTLAY:</b>									
Council - Office Equipment	-	42,000	42,000	-	42,000	42,000	0.00%	42,000	0.00%
<b>TOTAL CAPITAL OUTLAY</b>	<b>-</b>	<b>42,000</b>	<b>42,000</b>	<b>-</b>	<b>42,000</b>	<b>42,000</b>		<b>42,000</b>	
<b>TOTAL EXPENDITURES</b>	<b>1,197,495</b>	<b>1,495,685</b>	<b>1,495,685</b>	<b>559,683</b>	<b>870,057</b>	<b>1,429,740</b>		<b>1,415,815</b>	

# COUNCIL

**ACCOUNT NUMBER: 001-400110**

**NARRATIVE EXPLANATION OF CAPITAL OUTLAY  
FOR REQUESTED YEAR 2022**

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

# COUNCIL - DISTRICT I

ACCOUNT NUMBER: 001-400111

Description	2020	2021					2022		
	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
<b>EXPENDITURES:</b>									
<b>PERSONAL SERVICES:</b>									
Dist I - Salary	12,848	12,755	12,755	5,691	7,114	12,805	0.39%	12,755	-0.39%
Dist I - FICA	897	800	800	418	582	1,000	-100.00%	800	-20.00%
Dist I - Life/Health Insurance	28	35	35	15	20	35	0.00%	35	0.00%
Dist I - Medicare	217	185	185	99	136	235	27.03%	185	-21.28%
Dist I - Deferred Compensation	31	-	-	55	80	135	100.00%	145	7.41%
Dist I - Dental Insurance	110	120	120	60	60	120	0.00%	120	0.00%
Dist I - OPEB Contribution	450	450	450	199	251	450	0.00%	450	0.00%
Dist I - Miscellaneous	-	90	90	-	90	90	0.00%	90	0.00%
<b>TOTAL PERSONAL SERVICES</b>	<b>14,581</b>	<b>14,435</b>	<b>14,435</b>	<b>6,537</b>	<b>8,333</b>	<b>14,870</b>		<b>14,580</b>	
<b>OPERATING SERVICES:</b>									
Dist I - Ads, Dues & Subscriptions	77	400	400	99	1	100	-75.00%	400	300.00%
Dist I - Printing	55	3,150	3,150	-	-	-	-100.00%	3,150	100.00%
Dist I - Postage	-	5,700	5,700	-	-	-	-100.00%	5,700	100.00%
Dist I - Telephone	1,944	3,800	3,800	807	1,093	1,900	-50.00%	3,800	100.00%
Dist I - Rentals	-	700	700	-	-	-	-100.00%	700	100.00%
Dist I - Maint. of Property & Equip.	-	800	800	-	-	-	-100.00%	800	100.00%
Dist I - Contractual Services	2,034	3,300	3,300	749	951	1,700	-48.48%	3,300	94.12%
Dist I - Professional Services	-	2,000	2,000	-	2,000	2,000	0.00%	2,000	0.00%
Dist I - Employee Liability	63	70	70	24	48	72	2.86%	80	11.11%
Dist I - General Liability	443	488	488	170	290	460	-5.74%	485	5.43%
<b>TOTAL OPERATING SERVICES</b>	<b>4,616</b>	<b>20,408</b>	<b>20,408</b>	<b>1,849</b>	<b>4,383</b>	<b>6,232</b>		<b>20,415</b>	
<b>MATERIALS &amp; SUPPLIES:</b>									
Dist I - Office & Communications Equip.	3,099	9,500	9,500	-	-	-	-100.00%	9,500	100.00%
Dist I - Office Supplies	587	2,000	2,000	-	-	-	-100.00%	2,000	100.00%
Dist I - Food & Clothing	295	700	700	-	-	-	-100.00%	700	100.00%
<b>TOTAL MATERIALS &amp; SUPPLIES</b>	<b>3,981</b>	<b>12,200</b>	<b>12,200</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>12,200</b>	
<b>OTHER CHARGES:</b>									
Dist I - Training & Travel	7,498	15,650	15,650	4,523	5,627	10,150	-35.14%	15,650	54.19%
<b>TOTAL OTHER CHARGES</b>	<b>7,498</b>	<b>15,650</b>	<b>15,650</b>	<b>4,523</b>	<b>5,627</b>	<b>10,150</b>		<b>15,650</b>	
<b>TOTAL EXPENDITURES</b>	<b>30,676</b>	<b>62,693</b>	<b>62,693</b>	<b>12,909</b>	<b>18,343</b>	<b>31,252</b>		<b>62,845</b>	

## COUNCIL - DISTRICT II

ACCOUNT NUMBER: 001-400112

Description	2020	2021					2022		
	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
<b>EXPENDITURES:</b>									
<b>PERSONAL SERVICES:</b>									
Dist II - Salary	12,853	12,755	12,755	5,691	7,114	12,805	0.39%	12,755	-0.39%
Dist II - FICA	770	800	800	342	458	800	0.00%	800	0.00%
Dist II - Health/Life Insurance	17,861	20,000	20,000	9,254	9,346	18,600	-7.00%	20,000	7.53%
Dist II - Medicare	180	185	185	80	105	185	0.00%	185	0.00%
Dist II - Dental Insurance	120	120	120	60	60	120	0.00%	120	0.00%
Dist II - OPEB Contribution	450	450	450	199	251	450	0.00%	450	0.00%
Dist II - Miscellaneous	-	90	90	-	90	90	0.00%	90	0.00%
<b>TOTAL PERSONAL SERVICES</b>	<b>32,234</b>	<b>34,400</b>	<b>34,400</b>	<b>15,626</b>	<b>17,424</b>	<b>33,050</b>		<b>34,400</b>	
<b>OPERATING SERVICES:</b>									
Dist II - Ads, Dues & Subscriptions	55	400	400	30	370	400	0.00%	400	0.00%
Dist II - Printing	55	3,150	3,150	-	3,150	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	561	3,800	3,800	215	3,585	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	1,640	3,300	3,300	660	2,640	3,300	0.00%	3,300	0.00%
Dist II - Professional Services	-	2,000	2,000	-	2,000	2,000	0.00%	2,000	0.00%
Dist II - Employee Liability	66	72	72	24	52	76	5.56%	80	5.26%
Dist II - General Liability	459	505	505	172	313	485	-3.96%	510	5.15%
<b>TOTAL OPERATING SERVICES</b>	<b>2,836</b>	<b>20,427</b>	<b>20,427</b>	<b>1,101</b>	<b>19,310</b>	<b>20,411</b>		<b>20,440</b>	
<b>MATERIALS &amp; SUPPLIES:</b>									
Dist II - Office & Communications Equip.	-	2,500	2,500	-	2,500	2,500	0.00%	2,500	0.00%
Dist II - Office Supplies	244	2,000	2,000	-	2,000	2,000	0.00%	2,000	0.00%
Dist II - Food & Clothing	165	700	700	-	700	700	0.00%	700	0.00%
<b>TOTAL MATERIALS &amp; SUPPLIES</b>	<b>409</b>	<b>5,200</b>	<b>5,200</b>	<b>-</b>	<b>5,200</b>	<b>5,200</b>		<b>5,200</b>	
<b>OTHER CHARGES:</b>									
Dist II - Training & Travel	5,057	7,650	7,650	2,109	5,541	7,650	0.00%	7,650	0.00%
<b>TOTAL OTHER CHARGES</b>	<b>5,057</b>	<b>7,650</b>	<b>7,650</b>	<b>2,109</b>	<b>5,541</b>	<b>7,650</b>		<b>7,650</b>	
<b>TOTAL EXPENDITURES</b>	<b>40,536</b>	<b>67,677</b>	<b>67,677</b>	<b>18,836</b>	<b>47,475</b>	<b>66,311</b>		<b>67,690</b>	

## COUNCIL - DISTRICT III

ACCOUNT NUMBER: 001-400113

Description	2020	2021					2022		
	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
<b>EXPENDITURES:</b>									
<b>PERSONAL SERVICES:</b>									
Dist III - Salary	12,853	12,755	12,755	5,691	7,114	12,805	0.39%	12,755	-0.39%
Dist III - FICA	943	800	800	427	498	925	15.63%	800	-13.51%
Dist III - Health/Life Insurance	31	35	35	15	20	35	0.00%	35	0.00%
Dist III - Medicare	221	185	185	100	125	225	21.62%	185	-17.78%
Dist III - OPEB Contribution	450	450	450	199	251	450	0.00%	450	0.00%
Dist III - Miscellaneous	-	90	90	-	-	-	-100.00%	90	#DIV/0!
<b>TOTAL PERSONAL SERVICES</b>	<b>14,498</b>	<b>14,315</b>	<b>14,315</b>	<b>6,432</b>	<b>8,008</b>	<b>14,440</b>		<b>14,315</b>	
<b>OPERATING SERVICES:</b>									
Dist III - Ads, Dues & Subscriptions	410	400	400	30	20	50	-87.50%	400	700.00%
Dist III - Printing	55	3,150	3,150	-	-	-	-100.00%	3,150	100.00%
Dist III - Postage	-	5,700	5,700	-	-	-	-100.00%	5,700	100.00%
Dist III - Telephone	494	3,800	3,800	215	310	525	-86.18%	3,800	623.81%
Dist III - Rentals	-	700	700	-	-	-	-100.00%	700	100.00%
Dist III - Maint. of Property & Equip.	-	800	800	-	-	-	-100.00%	800	100.00%
Dist III - Contractual Services	1,791	3,300	3,300	680	820	1,500	-54.55%	3,300	120.00%
Dist III - Professional Services	-	2,000	2,000	-	-	-	-100.00%	2,000	100.00%
Dist III - Employee Liability	51	56	56	19	36	55	-1.79%	60	9.09%
Dist III - General Liability	356	392	392	132	219	351	-10.46%	370	5.41%
<b>TOTAL OPERATING SERVICES</b>	<b>3,157</b>	<b>20,298</b>	<b>20,298</b>	<b>1,076</b>	<b>1,405</b>	<b>2,481</b>		<b>20,280</b>	
<b>MATERIALS &amp; SUPPLIES:</b>									
Dist III - Office & Communications Equip.	-	2,500	2,500	-	-	-	-100.00%	2,500	100.00%
Dist III - Office Supplies	122	2,000	2,000	-	-	-	-100.00%	2,000	100.00%
Dist III - Food & Clothing	120	700	700	-	-	-	-100.00%	700	100.00%
<b>TOTAL MATERIALS &amp; SUPPLIES</b>	<b>242</b>	<b>5,200</b>	<b>5,200</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>5,200</b>	
<b>OTHER CHARGES:</b>									
Dist III - Training & Travel	2,475	7,650	7,650	1,200	1,200	2,400	-68.63%	7,650	218.75%
<b>TOTAL OTHER CHARGES</b>	<b>2,475</b>	<b>7,650</b>	<b>7,650</b>	<b>1,200</b>	<b>1,200</b>	<b>2,400</b>		<b>7,650</b>	
<b>TOTAL EXPENDITURES</b>	<b>20,372</b>	<b>47,463</b>	<b>47,463</b>	<b>8,708</b>	<b>10,613</b>	<b>19,321</b>		<b>47,445</b>	

## COUNCIL - DISTRICT IV

ACCOUNT NUMBER: 001-400114

Description	2020	2021					2022		
	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
<b>EXPENDITURES:</b>									
<b>PERSONAL SERVICES:</b>									
Dist IV - Salary	12,848	12,755	12,755	5,691	7,114	12,805	0.39%	12,755	-0.39%
Dist IV - FICA	740	800	800	340	410	750	-6.25%	800	6.67%
Dist IV - Health/Life Insurance	16,962	20,000	20,000	9,260	9,340	18,600	-7.00%	20,000	7.53%
Dist IV - Medicare	180	185	185	82	103	185	0.00%	185	0.00%
Dist IV - Deferred Compensation	37	-	-	189	811	1,000	100.00%	1,250	25.00%
Dist IV - Dental Insurance	120	120	120	60	60	120	0.00%	120	0.00%
Dist IV - OPEB Contribution	450	450	450	199	251	450	0.00%	450	0.00%
Dist IV - Miscellaneous	-	90	90	-	90	90	0.00%	90	0.00%
<b>TOTAL PERSONAL SERVICES</b>	<b>31,337</b>	<b>34,400</b>	<b>34,400</b>	<b>15,821</b>	<b>18,179</b>	<b>34,000</b>		<b>35,650</b>	
<b>OPERATING SERVICES:</b>									
Dist IV - Ads, Dues & Subscriptions	30	400	400	30	-	30	-92.50%	400	1233.33%
Dist IV - Printing	55	3,150	3,150	-	-	-	-100.00%	3,150	100.00%
Dist IV - Postage	-	5,700	5,700	-	-	-	-100.00%	5,700	100.00%
Dist IV - Telephone	1,074	3,800	3,800	541	1,459	2,000	-47.37%	3,800	90.00%
Dist IV - Rentals	-	700	700	-	-	-	-100.00%	700	100.00%
Dist IV - Maint. of Property & Equip.	-	800	800	-	-	-	-100.00%	800	100.00%
Dist IV - Contractual Services	1,935	3,300	3,300	776	824	1,600	-51.52%	3,300	106.25%
Dist IV - Professional Services	-	2,000	2,000	-	2,000	2,000	0.00%	2,000	0.00%
Dist IV - Employee Liability	63	70	70	24	61	85	21.43%	90	5.88%
Dist IV - General Liability	444	489	489	172	370	542	10.84%	570	5.17%
<b>TOTAL OPERATING SERVICES</b>	<b>3,601</b>	<b>20,409</b>	<b>20,409</b>	<b>1,543</b>	<b>4,714</b>	<b>6,257</b>		<b>20,510</b>	
<b>MATERIALS &amp; SUPPLIES:</b>									
Dist IV - Office & Communications Equip.	319	7,000	7,000	-	1,000	1,000	-85.71%	7,000	600.00%
Dist IV - Office Supplies	174	2,000	2,000	341	834	1,175	-41.25%	2,000	70.21%
Dist IV - Food & Clothing	156	700	700	84	616	700	0.00%	700	0.00%
<b>TOTAL MATERIALS &amp; SUPPLIES</b>	<b>649</b>	<b>9,700</b>	<b>9,700</b>	<b>425</b>	<b>2,450</b>	<b>2,875</b>		<b>9,700</b>	
<b>OTHER CHARGES:</b>									
Dist IV - Training & Travel	6,492	15,650	15,650	1,200	1,200	2,400	-84.66%	15,650	552.08%
<b>TOTAL OTHER CHARGES</b>	<b>6,492</b>	<b>15,650</b>	<b>15,650</b>	<b>1,200</b>	<b>1,200</b>	<b>2,400</b>		<b>15,650</b>	
<b>TOTAL EXPENDITURES</b>	<b>42,079</b>	<b>80,159</b>	<b>80,159</b>	<b>18,989</b>	<b>26,543</b>	<b>45,532</b>		<b>81,510</b>	

# COUNCIL - DISTRICT V

ACCOUNT NUMBER: 001-400115

Description	2020	2021					2022		
	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
<b>EXPENDITURES:</b>									
<b>PERSONAL SERVICES:</b>									
Dist V - Salary	12,853	12,755	12,755	5,691	7,114	12,805	0.39%	12,755	-0.39%
Dist V - FICA	764	800	800	340	460	800	0.00%	800	0.00%
Dist V - Health/Life Insurance	17,872	20,000	20,000	9,260	8,890	18,150	-9.25%	20,000	10.19%
Dist V - Medicare	179	185	185	79	106	185	0.00%	185	0.00%
Dist V - Dental Insurance	120	120	120	60	60	120	0.00%	120	0.00%
Dist V - OPEB Contribution	450	450	450	199	251	450	0.00%	450	0.00%
Dist V - Miscellaneous	-	90	90	-	90	90	0.00%	90	0.00%
<b>TOTAL PERSONAL SERVICES</b>	<b>32,238</b>	<b>34,400</b>	<b>34,400</b>	<b>15,629</b>	<b>16,971</b>	<b>32,600</b>		<b>34,400</b>	
<b>OPERATING SERVICES:</b>									
Dist V - Ads, Dues & Subscriptions	528	400	400	503	(103)	400	0.00%	400	0.00%
Dist V - Printing	55	3,150	3,150	87	63	150	-95.24%	3,150	2000.00%
Dist V - Postage	-	5,700	5,700	-	-	-	-100.00%	5,700	#DIV/0!
Dist V - Telephone	1,944	3,800	3,800	947	953	1,900	-50.00%	3,800	100.00%
Dist V - Rentals	-	700	700	-	-	-	-100.00%	700	#DIV/0!
Dist V - Maint. of Property & Equip.	-	800	800	-	-	-	-100.00%	800	#DIV/0!
Dist V - Contractual Services	1,910	3,300	3,300	740	860	1,600	-51.52%	3,300	106.25%
Dist V - Professional Services	-	2,000	2,000	-	2,000	2,000	0.00%	2,000	0.00%
Dist V - Employee Liability	67	74	74	24	63	87	17.57%	95	9.20%
Dist V - General Liability	469	516	516	172	382	554	7.36%	585	5.60%
<b>TOTAL OPERATING SERVICES</b>	<b>4,973</b>	<b>20,440</b>	<b>20,440</b>	<b>2,473</b>	<b>4,218</b>	<b>6,691</b>		<b>20,530</b>	
<b>MATERIALS &amp; SUPPLIES:</b>									
Dist V - Office & Communications Equip.	-	9,500	9,500	280	695	975	-89.74%	9,500	874.36%
Dist V - Office Supplies	122	2,000	2,000	-	275	275	-86.25%	2,000	627.27%
Dist V - Food & Clothing	223	700	700	-	25	25	-96.43%	700	2700.00%
<b>TOTAL MATERIALS &amp; SUPPLIES</b>	<b>345</b>	<b>12,200</b>	<b>12,200</b>	<b>280</b>	<b>995</b>	<b>1,275</b>		<b>12,200</b>	
<b>OTHER CHARGES:</b>									
Dist V - Training & Travel	7,634	15,650	15,650	3,464	6,686	10,150	-35.14%	15,650	54.19%
<b>TOTAL OTHER CHARGES</b>	<b>7,634</b>	<b>15,650</b>	<b>15,650</b>	<b>3,464</b>	<b>6,686</b>	<b>10,150</b>		<b>15,650</b>	
<b>TOTAL EXPENDITURES</b>	<b>45,190</b>	<b>82,690</b>	<b>82,690</b>	<b>21,846</b>	<b>28,870</b>	<b>50,716</b>		<b>82,780</b>	

## COUNCIL - DISTRICT VI

ACCOUNT NUMBER: 001-400116

Description	2020	2021					2022		
	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
<b>EXPENDITURES:</b>									
<b>PERSONAL SERVICES:</b>									
Dist VI - Salary	12,848	12,755	12,755	5,691	7,114	12,805	0.39%	12,755	-0.39%
Dist VI - FICA	944	800	800	427	523	950	18.75%	800	-15.79%
Dist VI - Life/Health Insurance	28	35	35	15	20	35	0.00%	35	0.00%
Dist VI - Medicare	221	185	185	101	124	225	21.62%	185	-17.78%
Dist VI - Dental Insurance	-	-	-	44	131	175	100.00%	250	42.86%
Dist VI - OPEB Contribution	450	450	450	199	251	450	0.00%	450	0.00%
Dist VI - Miscellaneous	-	90	90	-	90	90	0.00%	90	0.00%
<b>TOTAL PERSONAL SERVICES</b>	<b>14,491</b>	<b>14,315</b>	<b>14,315</b>	<b>6,477</b>	<b>8,253</b>	<b>14,730</b>		<b>14,565</b>	
<b>OPERATING SERVICES:</b>									
Dist VI - Ads, Dues & Subscriptions	30	400	400	35	15	50	-87.50%	400	700.00%
Dist VI - Printing	55	3,150	3,150	87	63	150	-95.24%	3,150	2000.00%
Dist VI - Postage	-	5,700	5,700	-	-	-	-100.00%	5,700	100.00%
Dist VI - Telephone	1,584	3,800	3,800	792	808	1,600	-57.89%	3,800	137.50%
Dist VI - Rentals	-	700	700	-	-	-	-100.00%	700	100.00%
Dist VI - Maint. of Property & Equip.	-	800	800	-	-	-	-100.00%	800	100.00%
Dist VI - Contractual Services	1,294	3,300	3,300	600	800	1,400	-57.58%	3,300	135.71%
Dist VI - Professional Services	-	2,000	2,000	-	2,000	2,000	0.00%	2,000	0.00%
Dist VI - Employee Liability	60	66	66	24	48	72	9.09%	80	11.11%
Dist VI - General Liability	420	462	462	171	290	461	-0.22%	485	5.21%
<b>TOTAL OPERATING SERVICES</b>	<b>3,443</b>	<b>20,378</b>	<b>20,378</b>	<b>1,709</b>	<b>4,024</b>	<b>5,733</b>		<b>20,415</b>	
<b>MATERIALS &amp; SUPPLIES:</b>									
Dist VI - Office & Communications Equip.	2,519	9,500	9,500	-	-	-	-100.00%	9,500	100.00%
Dist VI - Office Supplies	264	2,000	2,000	-	-	-	-100.00%	2,000	100.00%
Dist VI - Food & Clothing	235	700	700	-	-	-	-100.00%	700	100.00%
<b>TOTAL MATERIALS &amp; SUPPLIES</b>	<b>3,018</b>	<b>12,200</b>	<b>12,200</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>12,200</b>	
<b>OTHER CHARGES:</b>									
Dist VI - Training & Travel	6,948	15,650	15,650	2,159	5,991	8,150	-47.92%	15,650	92.02%
<b>TOTAL OTHER CHARGES</b>	<b>6,948</b>	<b>15,650</b>	<b>15,650</b>	<b>2,159</b>	<b>5,991</b>	<b>8,150</b>		<b>15,650</b>	
<b>TOTAL EXPENDITURES</b>	<b>27,900</b>	<b>62,543</b>	<b>62,543</b>	<b>10,345</b>	<b>18,268</b>	<b>28,613</b>		<b>62,830</b>	



## COUNCIL - DISTRICT VII

ACCOUNT NUMBER: 001-400117

Description	2020	2021					2022		
	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
<b>EXPENDITURES:</b>									
<b>PERSONAL SERVICES:</b>									
Dist VII - Salary	12,853	12,755	12,755	5,691	7,114	12,805	0.39%	12,755	-0.39%
Dist VII - FICA	927	800	800	427	523	950	18.75%	800	-15.79%
Dist VII - Life/Health Insurance	2,750	-	-	-	-	-	0.00%	-	0.00%
Dist VII - Medicare	217	185	185	100	125	225	21.62%	185	-17.78%
Dist VII - OPEB Contribution	450	450	450	199	251	450	0.00%	450	0.00%
Dist VII - Miscellaneous	-	90	90	-	90	90	0.00%	90	0.00%
<b>TOTAL PERSONAL SERVICES</b>	<b>17,197</b>	<b>14,280</b>	<b>14,280</b>	<b>6,417</b>	<b>8,103</b>	<b>14,520</b>		<b>14,280</b>	
<b>OPERATING SERVICES:</b>									
Dist VII - Ads, Dues & Subscriptions	549	400	400	468	(68)	400	0.00%	400	0.00%
Dist VII - Printing	55	3,150	3,150	-	3,150	3,150	0.00%	3,150	0.00%
Dist VII - Postage	-	500	500	-	500	500	0.00%	500	0.00%
Dist VII - Telephone	1,844	3,800	3,800	895	2,905	3,800	0.00%	3,800	0.00%
Dist VII - Maint. of Property & Equip.	-	800	800	-	800	800	0.00%	800	0.00%
Dist VII - Contractual Services	2,321	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	57	63	63	21	40	61	-3.17%	65	6.56%
Dist VII - General Liability	398	438	438	147	241	388	-11.42%	410	5.67%
<b>TOTAL OPERATING SERVICES</b>	<b>5,224</b>	<b>14,451</b>	<b>14,451</b>	<b>2,441</b>	<b>11,958</b>	<b>14,399</b>		<b>14,425</b>	
<b>MATERIALS &amp; SUPPLIES:</b>									
Dist VII - Office & Communications Equip.	-	8,000	8,000	-	8,000	8,000	0.00%	8,000	0.00%
Dist VII - Office Supplies	183	1,825	1,825	122	1,703	1,825	0.00%	1,825	0.00%
Dist VII - Food & Clothing	165	700	700	-	700	700	0.00%	700	0.00%
<b>TOTAL MATERIALS &amp; SUPPLIES</b>	<b>348</b>	<b>10,525</b>	<b>10,525</b>	<b>122</b>	<b>10,403</b>	<b>10,525</b>		<b>10,525</b>	
<b>OTHER CHARGES:</b>									
Dist VII - Training & Travel	7,153	12,950	12,950	2,576	10,374	12,950	0.00%	12,950	0.00%
<b>TOTAL OTHER CHARGES</b>	<b>7,153</b>	<b>12,950</b>	<b>12,950</b>	<b>2,576</b>	<b>10,374</b>	<b>12,950</b>		<b>12,950</b>	
<b>TOTAL EXPENDITURES</b>	<b>29,922</b>	<b>52,206</b>	<b>52,206</b>	<b>11,556</b>	<b>40,838</b>	<b>52,394</b>		<b>52,180</b>	

## COUNCIL - DIVISION A

ACCOUNT NUMBER: 001-400118

Description	2020	2021					2022		
	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
<b>EXPENDITURES:</b>									
<b>PERSONAL SERVICES:</b>									
Div A - Salary	15,899	17,010	17,010	7,653	9,497	17,150	0.82%	17,010	-0.82%
Div A - FICA	-	-	-	187	713	900	100.00%	1,100	22.22%
Div A - Life/Health Insurance	10,396	20,000	20,000	5	20	25	-99.88%	35	40.00%
Div A - Medicare	259	250	250	137	163	300	20.00%	250	-16.67%
Div A - Deferred Compensation	1,600	350	350	928	1,472	2,400	585.71%	-	-100.00%
Div A - OPEB Contribution	556	600	600	268	332	600	0.00%	600	0.00%
Div A - Miscellaneous	-	90	90	-	90	90	0.00%	90	0.00%
<b>TOTAL PERSONAL SERVICES</b>	<b>28,710</b>	<b>38,300</b>	<b>38,300</b>	<b>9,178</b>	<b>12,287</b>	<b>21,465</b>		<b>19,085</b>	
<b>OPERATING SERVICES:</b>									
Div A - Ads, Dues & Subscriptions	-	400	400	30	370	400	0.00%	400	0.00%
Div A - Printing	55	3,150	3,150	173	2,977	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	515	3,800	3,800	492	3,308	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	2,289	3,300	3,300	773	2,527	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	67	74	74	26	66	92	24.32%	100	8.70%
Div A - General Liability	470	517	517	184	400	584	12.96%	615	5.31%
<b>TOTAL OPERATING SERVICES</b>	<b>3,396</b>	<b>20,441</b>	<b>20,441</b>	<b>1,678</b>	<b>18,848</b>	<b>20,526</b>		<b>20,565</b>	
<b>MATERIALS &amp; SUPPLIES:</b>									
Div A - Office & Communications Equip.	-	9,500	9,500	4,787	4,713	9,500	0.00%	9,500	0.00%
Div A - Office Supplies	227	2,000	2,000	150	1,850	2,000	0.00%	2,000	0.00%
Div A - Food & Clothing	170	700	700	-	700	700	0.00%	700	0.00%
<b>TOTAL MATERIALS &amp; SUPPLIES</b>	<b>397</b>	<b>12,200</b>	<b>12,200</b>	<b>4,937</b>	<b>7,263</b>	<b>12,200</b>		<b>12,200</b>	
<b>OTHER CHARGES:</b>									
Div A - Training & Travel	8,036	15,650	15,650	3,190	12,460	15,650	0.00%	15,650	0.00%
<b>TOTAL OTHER CHARGES</b>	<b>8,036</b>	<b>15,650</b>	<b>15,650</b>	<b>3,190</b>	<b>12,460</b>	<b>15,650</b>		<b>15,650</b>	
<b>TOTAL EXPENDITURES</b>	<b>40,539</b>	<b>86,591</b>	<b>86,591</b>	<b>18,983</b>	<b>50,858</b>	<b>69,841</b>		<b>67,500</b>	

## COUNCIL - DIVISION B

ACCOUNT NUMBER: 001-400119

Description	2020	2021					2022		
	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
<b>EXPENDITURES:</b>									
<b>PERSONAL SERVICES:</b>									
Div B - Salary	17,132	17,010	17,010	7,588	9,562	17,150	0.82%	17,010	-0.82%
Div B - FICA	39	1,100	1,100	-	-	-	-100.00%	-	0.00%
Div B - Life/Health Insurance	6,211	7,600	7,600	3,504	2,996	6,500	-14.47%	7,600	16.92%
Div B - Medicare	324	250	250	139	161	300	20.00%	250	-16.67%
Div B - Deferred Compensation	3,850	1,600	1,600	2,488	3,312	5,800	262.50%	5,600	-3.45%
Div B - Dental Insurance	110	120	120	60	60	120	0.00%	120	0.00%
Div B - OPEB Contribution	600	600	600	266	334	600	0.00%	600	0.00%
Div B - Miscellaneous	-	90	90	-	90	90	0.00%	90	0.00%
<b>TOTAL PERSONAL SERVICES</b>	<b>28,266</b>	<b>28,370</b>	<b>28,370</b>	<b>14,045</b>	<b>16,515</b>	<b>30,560</b>		<b>31,270</b>	
<b>OPERATING SERVICES:</b>									
Div B - Ads, Dues & Subscriptions	920	400	400	75	925	1,000	150.00%	1,000	0.00%
Div B - Printing	2,944	3,150	3,150	-	3,150	3,150	0.00%	3,150	0.00%
Div B - Postage	11	5,700	5,700	-	5,700	5,700	0.00%	5,700	0.00%
Div B - Telephone	1,597	3,800	3,800	792	1,208	2,000	-47.37%	2,000	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	1,800	3,300	3,300	680	2,620	3,300	0.00%	3,300	0.00%
Div B - Professional Services	475	2,000	2,000	-	2,000	2,000	0.00%	2,000	0.00%
Div B - Employee Liability	69	76	76	26	56	82	7.89%	90	9.76%
Div B - General Liability	483	531	531	182	343	525	-1.13%	555	5.71%
<b>TOTAL OPERATING SERVICES</b>	<b>8,299</b>	<b>20,457</b>	<b>20,457</b>	<b>1,755</b>	<b>17,502</b>	<b>19,257</b>		<b>19,295</b>	
<b>MATERIALS &amp; SUPPLIES:</b>									
Div B - Office & Communications Equip.	-	7,000	7,000	-	7,000	7,000	0.00%	7,000	0.00%
Div B - Office Supplies	64	2,000	2,000	160	1,840	2,000	0.00%	2,000	0.00%
Div B - Food & Clothing	403	700	700	176	524	700	0.00%	700	0.00%
<b>TOTAL MATERIALS &amp; SUPPLIES</b>	<b>467</b>	<b>9,700</b>	<b>9,700</b>	<b>336</b>	<b>9,364</b>	<b>9,700</b>		<b>9,700</b>	
<b>OTHER CHARGES:</b>									
Div B - Training & Travel	7,853	15,650	15,650	3,042	12,608	15,650	0.00%	15,650	0.00%
<b>TOTAL OTHER CHARGES</b>	<b>7,853</b>	<b>15,650</b>	<b>15,650</b>	<b>3,042</b>	<b>12,608</b>	<b>15,650</b>		<b>15,650</b>	
<b>TOTAL EXPENDITURES</b>	<b>44,885</b>	<b>74,177</b>	<b>74,177</b>	<b>19,178</b>	<b>55,989</b>	<b>75,167</b>		<b>75,915</b>	

# ORDINANCE & PROCEEDINGS

**ACCOUNT NUMBER: 001-400130**

Description	<u>2020</u>	<u>2021</u>					<u>2022</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
<b>EXPENDITURES:</b>									
<b>OPERATING SERVICES:</b>									
Ord/Proc - Ads, Dues & Subscriptions	25,064	31,200	31,200	10,908	20,062	30,970	-0.74%	36,000	16.24%
<b>TOTAL OPERATING SERVICES</b>	<b>25,064</b>	<b>31,200</b>	<b>31,200</b>	<b>10,908</b>	<b>20,062</b>	<b>30,970</b>		<b>36,000</b>	
<b>TOTAL EXPENDITURES</b>	<b>25,064</b>	<b>31,200</b>	<b>31,200</b>	<b>10,908</b>	<b>20,062</b>	<b>30,970</b>		<b>36,000</b>	

# PUBLIC INFORMATION

**ACCOUNT NUMBER: 001-400140**

Description	2020	2021					2022		
	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
<b>EXPENDITURES:</b>									
<b>PERSONAL SERVICES:</b>									
Public Info - Salaries	219,891	238,000	238,000	103,019	208,981	312,000	31.09%	295,000	-5.45%
Public Info - FICA	59	-	-	-	-	-	0.00%	-	0.00%
Public Info - Retirement	26,093	29,500	29,500	12,620	16,380	29,000	-1.69%	34,000	17.24%
Public Info - Health/Life Insurance	50,241	67,500	67,500	23,348	25,652	49,000	-27.41%	62,500	27.55%
Public Info - Workers Comp.	1,100	1,200	1,200	515	685	1,200	0.00%	1,500	25.00%
Public Info - Unemployment Comp.	22	25	25	10	15	25	0.00%	30	20.00%
Public Info - Medicare	3,108	3,500	3,500	1,463	2,037	3,500	0.00%	4,300	22.86%
Public Info - Disability	658	800	800	366	434	800	0.00%	1,000	25.00%
Public Info - Deferred Compensation	203	250	250	-	250	250	0.00%	350	40.00%
Public Info - Dental Insurance	360	480	480	220	260	480	0.00%	600	25.00%
Public Info - OPEB Contribution	7,663	8,500	8,500	3,606	4,694	8,300	-2.35%	10,500	26.51%
Public Info - Miscellaneous	45	360	360	45	315	360	0.00%	360	0.00%
<b>TOTAL PERSONAL SERVICES</b>	<b>309,443</b>	<b>350,115</b>	<b>350,115</b>	<b>145,289</b>	<b>259,626</b>	<b>404,915</b>		<b>410,140</b>	
<b>OPERATING SERVICES:</b>									
Public Info - Ads, Dues & Subscriptions	4,518	17,400	17,400	5,238	(838)	4,400	-74.71%	7,050	60.23%
Public Info - Printing	5,340	32,820	32,820	3,739	29,081	32,820	0.00%	24,820	-24.38%
Public Info - Postage	22	29,000	29,000	3,819	25,181	29,000	0.00%	21,000	-27.59%
Public Info - Telephone	3,280	4,800	4,800	1,560	3,240	4,800	0.00%	4,800	0.00%
Public Info - Rentals	1,130	14,840	14,840	2,649	5,851	8,500	-42.72%	8,500	0.00%
Public Info - Maint. of Prop. & Equip.	75	15,000	15,000	-	15,000	15,000	0.00%	-	-100.00%
Public Info - Contractual Services	20,782	5,000	5,000	14,040	3,960	18,000	260.00%	55,000	205.56%
Public Info - Professional Services	57,696	38,700	38,700	11,981	26,719	38,700	0.00%	44,700	15.50%
Public Info - Automobile Insurance	1,004	1,105	1,105	359	3,915	4,274	286.79%	4,335	1.43%
Public Info - Employee Liability	449	494	494	173	423	596	20.65%	630	5.70%
Public Info - General Liability	3,146	3,461	3,461	1,215	2,573	3,788	9.45%	3,980	5.07%
<b>TOTAL OPERATING SERVICES</b>	<b>97,442</b>	<b>162,620</b>	<b>162,620</b>	<b>44,773</b>	<b>115,105</b>	<b>159,878</b>		<b>174,815</b>	
<b>MATERIALS &amp; SUPPLIES:</b>									
Public Info - Office & Comm. Equipment	14,381	14,500	14,500	200	14,300	14,500	0.00%	12,000	-17.24%
Public Info - Office Supplies	713	2,300	2,300	275	2,025	2,300	0.00%	2,300	0.00%
Public Info - Food & Clothing	1,031	4,100	4,100	1,062	3,038	4,100	0.00%	5,100	24.39%
Public Info - Maint of Bldgs & Grounds	-	500	500	61	439	500	0.00%	500	0.00%
Public Info - Vehicle Supplies	534	700	700	585	115	700	0.00%	700	0.00%
Public Info - Miscellaneous	625	700	700	109	591	700	0.00%	700	0.00%
<b>TOTAL MATERIALS &amp; SUPPLIES</b>	<b>17,284</b>	<b>22,800</b>	<b>22,800</b>	<b>2,292</b>	<b>20,508</b>	<b>22,800</b>		<b>21,300</b>	

CONTINUED

## PUBLIC INFORMATION

**ACCOUNT NUMBER: 001-400140**

Description	<u>2020</u>	<u>2021</u>					<u>2022</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
<b>EXPENDITURES (CONT.)</b>									
<b>OTHER CHARGES:</b>									
Public Info - Training & Travel	2,862	21,000	21,000	1,113	19,887	21,000	0.00%	21,500	2.38%
Public Info - Official Fees	-	-	-	76	24	100	100.00%	200	100.00%
<b>TOTAL OTHER CHARGES</b>	<b>2,862</b>	<b>21,000</b>	<b>21,000</b>	<b>1,189</b>	<b>19,911</b>	<b>21,100</b>		<b>21,700</b>	
<b>TOTAL EXPENDITURES</b>	<b>427,031</b>	<b>556,535</b>	<b>556,535</b>	<b>193,543</b>	<b>415,150</b>	<b>608,693</b>		<b>627,955</b>	

# POLICE JURY ASSOCIATION

**ACCOUNT NUMBER: 001-400150**

Description	<u>2020</u>	<u>2021</u>					<u>2022</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
<b>EXPENDITURES:</b>									
<b>OPERATING SERVICES:</b>									
Police Jury - Ads, Dues & Subscriptions	52,186	53,000	53,000	32,093	20,093	52,186	-1.54%	53,000	1.56%
<b>TOTAL OPERATING SERVICES</b>	<b>52,186</b>	<b>53,000</b>	<b>53,000</b>	<b>32,093</b>	<b>20,093</b>	<b>52,186</b>		<b>53,000</b>	
<b>TOTAL EXPENDITURES</b>	<b><u>52,186</u></b>	<b><u>53,000</u></b>	<b><u>53,000</u></b>	<b><u>32,093</u></b>	<b><u>20,093</u></b>	<b><u>52,186</u></b>		<b><u>53,000</u></b>	

# DISTRICT COURT

**ACCOUNT NUMBER: 001-400205**

Description	2020	2021					2022		
	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
<b>EXPENDITURES:</b>									
<b>PERSONAL SERVICES:</b>									
Dist Crt - Non-PR Salaries/Benefits	346,851	351,745	351,745	164,363	185,637	350,000	-0.50%	367,500	5.00%
<b>TOTAL PERSONAL SERVICES</b>	<b>346,851</b>	<b>351,745</b>	<b>351,745</b>	<b>164,363</b>	<b>185,637</b>	<b>350,000</b>		<b>367,500</b>	
<b>OPERATING SERVICES:</b>									
Dist Crt - Ads, Dues & Subscriptions	20,856	13,000	13,000	15,499	(2,499)	13,000	0.00%	15,000	15.38%
Dist Crt - Printing	647	1,500	1,500	891	609	1,500	0.00%	1,500	0.00%
Dist Crt - Telephone	921	1,200	1,200	338	862	1,200	-88.00%	1,000	-16.67%
Dist Crt - Rentals	-	10,000	10,000	-	10,000	10,000	0.00%	5,000	-50.00%
Dist Crt - Maint. of Property & Equip.	345	2,000	2,000	125	1,875	2,000	0.00%	500	-75.00%
Dist Crt - Contractual Services	47,961	40,000	40,000	15,925	24,075	40,000	0.00%	40,000	0.00%
Dist Crt - Professional Services	103,168	80,000	80,000	79,741	259	80,000	0.00%	80,000	0.00%
Dist Crt - Employee Liability	510	6,860	6,860	191	477	668	-90.26%	705	5.54%
Dist Crt - General Liability	3,565	3,922	3,922	1,345	2,897	4,242	8.16%	4,455	5.02%
<b>TOTAL OPERATING SERVICES</b>	<b>177,973</b>	<b>158,482</b>	<b>158,482</b>	<b>114,055</b>	<b>38,555</b>	<b>152,610</b>		<b>148,160</b>	
<b>MATERIALS &amp; SUPPLIES:</b>									
Dist Crt - Office & Communications Equip.	17,078	2,500	2,500	1,432	1,068	2,500	0.00%	3,000	20.00%
Dist Crt - Office Supplies	3,580	2,000	2,000	1,046	954	2,000	0.00%	5,000	150.00%
Dist Crt - Food & Clothing	1,365	1,500	1,500	1,074	426	1,500	0.00%	500	-66.67%
Dist Crt - Maint of Building & Grounds	62	-	-	-	-	-	0.00%	-	0.00%
Dist Crt - Miscellaneous	5,474	-	-	-	-	-	0.00%	-	0.00%
<b>TOTAL MATERIALS &amp; SUPPLIES</b>	<b>27,559</b>	<b>6,000</b>	<b>6,000</b>	<b>3,552</b>	<b>2,448</b>	<b>6,000</b>		<b>8,500</b>	
<b>OTHER CHARGES:</b>									
Dist Crt - Training & Travel	1,051	15,000	15,000	-	15,000	15,000	0.00%	7,500	-50.00%
Dist Crt - Juror/Witness Fees	7,010	36,000	36,000	5,545	30,455	36,000	0.00%	36,000	0.00%
Dist Crt - Official Fees	29,422	30,000	30,000	9,259	20,741	30,000	0.00%	30,000	0.00%
<b>TOTAL OTHER CHARGES</b>	<b>37,483</b>	<b>81,000</b>	<b>81,000</b>	<b>14,804</b>	<b>66,196</b>	<b>81,000</b>		<b>73,500</b>	
<b>INTERGOVERNMENTAL:</b>									
Dist Crt - Court Attendance	5,320	12,000	12,000	-	12,000	12,000	0.00%	12,000	0.00%
<b>TOTAL INTERGOVERNMENTAL</b>	<b>5,320</b>	<b>12,000</b>	<b>12,000</b>	<b>-</b>	<b>12,000</b>	<b>12,000</b>		<b>12,000</b>	
<b>TOTAL EXPENDITURES</b>	<b>595,186</b>	<b>609,227</b>	<b>609,227</b>	<b>296,774</b>	<b>304,836</b>	<b>601,610</b>		<b>609,660</b>	



## DISTRICT COURT - DIVISION C

ACCOUNT NUMBER: 001-400206

Description	2020	2021					2022		
	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
<b>EXPENDITURES:</b>									
<b>PERSONAL SERVICES:</b>									
D/C - Div C - Salaries	69,135	59,700	59,700	26,561	33,239	59,800	0.17%	65,200	9.03%
D/C - Div C - Non-PR Salaries/Benefits	160,109	165,000	165,000	73,509	85,491	159,000	-3.64%	167,000	5.03%
D/C - Div C - Retirement	7,852	7,350	7,350	3,254	4,096	7,350	0.00%	7,500	2.04%
D/C - Div C - Health/Life Insurance	16,100	12,100	12,100	5,590	5,610	11,200	-7.44%	12,700	13.39%
D/C - Div C - Workmens Comp.	214	185	185	82	103	185	0.00%	205	10.81%
D/C - Div C - Unemployment	7	10	10	3	7	10	0.00%	10	0.00%
D/C - Div C - Medicare	965	865	865	374	491	865	0.00%	945	9.25%
D/C - Div C - Dental Insurance	108	75	75	36	39	75	0.00%	80	6.67%
D/C - Div C - OPEB Contribution	2,420	2,100	2,100	930	1,170	2,100	0.00%	2,300	9.52%
<b>TOTAL PERSONAL SERVICES</b>	<b>256,910</b>	<b>247,385</b>	<b>247,385</b>	<b>110,339</b>	<b>130,246</b>	<b>240,585</b>		<b>255,940</b>	
<b>OPERATING SERVICES:</b>									
D/C - Div C - Ads, Dues & Subsc.	1,006	1,000	1,000	-	-	-	-100.00%	1,000	100.00%
D/C - Div C - Printing	244	1,000	1,000	442	358	800	-20.00%	1,000	25.00%
D/C - Div C - Telephone	-	5,000	5,000	-	-	-	-100.00%	-	0.00%
D/C - Div C - Rentals	1,080	2,000	2,000	630	630	1,260	-37.00%	2,000	58.73%
D/C - Div C - Maint. of Prop. & Equip.	-	2,000	2,000	-	-	-	-100.00%	2,000	100.00%
D/C - Div C - Contractual Services	4,528	2,000	2,000	1,389	1,411	2,800	40.00%	3,000	7.14%
D/C - Div C - Professional Services	4,394	5,000	5,000	400	600	1,000	-80.00%	5,000	400.00%
D/C - Div C - Employee Liability	261	287	287	91	216	307	6.97%	325	5.86%
D/C - Div C - General Liability	1,824	2,007	2,007	637	1,314	1,951	-2.79%	2,050	5.07%
<b>TOTAL OPERATING SERVICES</b>	<b>13,337</b>	<b>20,294</b>	<b>20,294</b>	<b>3,589</b>	<b>4,529</b>	<b>8,118</b>		<b>16,375</b>	
<b>MATERIALS &amp; SUPPLIES:</b>									
D/C - Div C - Office & Comm. Equipment	6,437	8,000	8,000	714	786	1,500	-81.25%	8,000	433.33%
D/C - Div C - Office Supplies	4,667	3,500	3,500	811	1,189	2,000	-42.86%	3,500	75.00%
<b>TOTAL MATERIALS &amp; SUPPLIES</b>	<b>11,104</b>	<b>11,500</b>	<b>11,500</b>	<b>1,525</b>	<b>1,975</b>	<b>3,500</b>		<b>11,500</b>	
<b>OTHER CHARGES:</b>									
D/C - Div C - Training & Travel	-	5,000	5,000	-	-	-	-100.00%	5,000	100.00%
<b>TOTAL OTHER CHARGES</b>	<b>-</b>	<b>5,000</b>	<b>5,000</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>5,000</b>	
<b>TOTAL EXPENDITURES</b>	<b>281,351</b>	<b>284,179</b>	<b>284,179</b>	<b>115,453</b>	<b>136,750</b>	<b>252,203</b>		<b>288,815</b>	

## DISTRICT COURT - DIVISION D

ACCOUNT NUMBER: 001-400207

Description	2020	2021					2022		
	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
<b>EXPENDITURES:</b>									
<b>PERSONAL SERVICES:</b>									
D/C - Div D - Salaries	70,411	70,700	70,700	31,450	39,350	70,800	0.14%	74,000	4.52%
D/C - Div D - Non-PR Salaries/Benefits	123,992	113,000	113,000	41,877	51,123	93,000	-17.70%	98,000	5.38%
D/C - Div D - Retirement	8,625	8,700	8,700	3,853	4,847	8,700	0.00%	8,500	-2.30%
D/C - Div D - Health/Life Insurance	14,848	16,600	16,600	7,588	6,412	14,000	-15.66%	15,500	10.71%
D/C - Div D - Workmens Comp.	219	220	220	97	123	220	0.00%	230	4.55%
D/C - Div D - Unemployment	7	10	10	3	7	10	0.00%	10	0.00%
D/C - Div D - Medicare	981	1,050	1,050	437	613	1,050	0.00%	1,100	4.76%
D/C - Div D - Dental Insurance	144	145	145	72	73	145	0.00%	145	0.00%
D/C - Div D - OPEB Contribution	2,465	2,500	2,500	1,101	1,499	2,600	4.00%	2,600	0.00%
<b>TOTAL PERSONAL SERVICES</b>	<b>221,692</b>	<b>212,925</b>	<b>212,925</b>	<b>86,478</b>	<b>104,047</b>	<b>190,525</b>		<b>200,085</b>	
<b>OPERATING SERVICES:</b>									
D/C - Div D - Ads, Dues & Subscriptions	1,811	9,000	9,000	2,133	2,867	5,000	-44.44%	5,000	0.00%
D/C - Div D - Printing	134	750	750	-	750	750	0.00%	750	0.00%
D/C - Div D - Telephone	2,859	7,000	7,000	1,169	3,831	5,000	-28.57%	5,000	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.	-	500	500	-	500	500	0.00%	500	0.00%
D/C - Div D - Contractual Services	3,264	33,000	33,000	2,002	17,998	20,000	-39.39%	20,000	0.00%
D/C - Div D - Professional Services	23,821	48,220	48,220	13,310	41,690	55,000	14.06%	55,000	0.00%
D/C - Div D - Employee Liability	282	310	310	98	258	356	14.84%	375	5.34%
D/C - Div D - General Liability	1,967	2,164	2,164	687	1,570	2,257	4.30%	2,370	5.01%
<b>TOTAL OPERATING SERVICES</b>	<b>35,158</b>	<b>102,344</b>	<b>102,344</b>	<b>19,994</b>	<b>70,269</b>	<b>90,263</b>		<b>90,395</b>	
<b>MATERIALS &amp; SUPPLIES:</b>									
D/C - Div D - Office & Comm. Equipment	5,982	5,000	5,000	520	4,480	5,000	0.00%	5,000	0.00%
D/C - Div D - Office Supplies	6,546	3,300	3,300	1,569	3,431	5,000	51.52%	5,000	0.00%
D/C - Div D - Food & Clothing	2,446	1,000	1,000	25	975	1,000	0.00%	1,000	0.00%
D/C - Div D - Maint of Bldg & Grds	348	-	-	-	500	500	100.00%	500	0.00%
<b>TOTAL MATERIALS &amp; SUPPLIES</b>	<b>15,322</b>	<b>9,300</b>	<b>9,300</b>	<b>2,114</b>	<b>9,386</b>	<b>11,500</b>		<b>11,500</b>	
<b>OTHER CHARGES:</b>									
D/C - Div D - Training & Travel	1,026	5,000	5,000	483	4,517	5,000	0.00%	5,000	0.00%
<b>TOTAL OTHER CHARGES</b>	<b>1,026</b>	<b>5,000</b>	<b>5,000</b>	<b>483</b>	<b>4,517</b>	<b>5,000</b>		<b>5,000</b>	

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**DISTRICT COURT - DIVISION D**

**ACCOUNT NUMBER: 001-400207**

Description	2020	2021					2022		
	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
<b>EXPENDITURES (CONT.)</b>									
<b>CAPITAL OUTLAY:</b>									
D/C - Div D - Office Equipment	5,064	-	-	-	-	-	0.00%	5,000	100.00%
<b>TOTAL CAPITAL OUTLAY</b>	<b>5,064</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>5,000</b>	
<b>INTERGOVERNMENTAL:</b>									
D/C - Div D - Grants	10,000	10,000	10,000	6,667	3,333	10,000	0.00%	10,000	0.00%
<b>TOTAL INTERGOVERNMENTAL</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>6,667</b>	<b>3,333</b>	<b>10,000</b>		<b>10,000</b>	
<b>TOTAL EXPENDITURES</b>	<b>288,262</b>	<b>339,569</b>	<b>339,569</b>	<b>115,736</b>	<b>191,552</b>	<b>307,288</b>		<b>321,980</b>	

**DISTRICT COURT - DIVISION D**

**ACCOUNT NUMBER: 001-400207**

**NARRATIVE EXPLANATION OF CAPITAL OUTLAY  
FOR REQUESTED YEAR 2022**

<b>CAPITAL OUTLAY:</b>	<b>AMOUNT</b>	<b>DETAILED DESCRIPTION</b>	<b>Sub-total</b>
Office Equipment	\$ 5,000	New Office Furniture	\$ 5,000

**Grand Total Requested:**

<b>\$ 5,000</b>
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**DISTRICT COURT - DIVISION E**  
**ACCOUNT NUMBER: 001-400208**

Description	2020	2021					2022		
	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
<b>EXPENDITURES:</b>									
<b>PERSONAL SERVICES:</b>									
D/C - Div E - Salaries	70,411	70,700	70,700	31,450	39,350	70,800	0.14%	74,000	4.52%
D/C - Div E - Non-PR Salaries/Benefits	184,718	190,000	190,000	87,488	106,512	194,000	2.11%	203,800	5.05%
D/C - Div E - Retirement	8,625	8,700	8,700	3,853	4,847	8,700	0.00%	8,500	-2.30%
D/C - Div E - Health/Life Insurance	4,122	4,600	4,600	2,134	2,166	4,300	-6.52%	4,600	6.98%
D/C - Div E - Workmens Comp.	219	220	220	97	123	220	0.00%	230	4.55%
D/C - Div E - Unemployment	7	10	10	3	7	10	0.00%	10	0.00%
D/C - Div E - Medicare	993	1,050	1,050	442	608	1,050	0.00%	1,100	4.76%
D/C - Div E - Dental Insurance	72	120	120	36	39	75	-37.50%	75	0.00%
D/C - Div E - OPEB Contribution	2,465	2,500	2,500	1,101	1,499	2,600	4.00%	2,600	0.00%
<b>TOTAL PERSONAL SERVICES</b>	<b>271,632</b>	<b>277,900</b>	<b>277,900</b>	<b>126,604</b>	<b>155,151</b>	<b>281,755</b>		<b>294,915</b>	
<b>OPERATING SERVICES:</b>									
D/C - Div E - Ads, Dues & Subscriptions	1,358	2,000	2,000	2,671	(671)	2,000	0.00%	2,000	0.00%
D/C - Div E - Printing	104	1,000	1,000	557	443	1,000	0.00%	1,000	0.00%
D/C - Div E - Postage	-	300	300	-	300	300	0.00%	50	-83.33%
D/C - Div E - Telephone	121	9,500	9,500	-	9,500	9,500	0.00%	9,500	0.00%
D/C - Div E - Rentals	1,140	5,000	5,000	665	4,335	5,000	0.00%	5,000	0.00%
D/C - Div E - Contractual Services	4,924	20,000	20,000	1,762	18,238	20,000	0.00%	20,000	0.00%
D/C - Div E - Professional Services	17,116	6,000	6,000	6,557	(557)	6,000	0.00%	5,000	-16.67%
D/C - Div E - Employee Liability	283	311	311	97	253	350	12.54%	370	5.71%
D/C - Div E - General Liability	1,974	2,172	2,172	682	1,539	2,221	2.26%	2,335	5.13%
<b>TOTAL OPERATING SERVICES</b>	<b>27,020</b>	<b>46,283</b>	<b>46,283</b>	<b>12,991</b>	<b>33,380</b>	<b>46,371</b>		<b>45,255</b>	
<b>MATERIALS &amp; SUPPLIES:</b>									
D/C - Div E - Office & Comm. Equipment	7,873	2,500	2,500	4,914	(2,414)	2,500	0.00%	2,500	0.00%
D/C - Div E - Office Supplies	2,237	5,000	5,000	1,458	3,542	5,000	0.00%	5,000	0.00%
D/C - Div E - Food & Clothing	489	-	-	453	(453)	-	0.00%	300	100.00%
<b>TOTAL MATERIALS &amp; SUPPLIES</b>	<b>10,599</b>	<b>7,500</b>	<b>7,500</b>	<b>6,825</b>	<b>675</b>	<b>7,500</b>		<b>7,800</b>	
<b>OTHER CHARGES:</b>									
D/C - Div E - Training & Travel	455	-	-	355	(355)	-	0.00%	-	0.00%
D/C - Div E - Official Fees	-	1,200	1,200	-	1,200	1,200	0.00%	1,200	0.00%
<b>TOTAL OTHER CHARGES</b>	<b>455</b>	<b>1,200</b>	<b>1,200</b>	<b>355</b>	<b>845</b>	<b>1,200</b>		<b>1,200</b>	
<b>TOTAL EXPENDITURES</b>	<b>309,706</b>	<b>332,883</b>	<b>332,883</b>	<b>146,775</b>	<b>190,051</b>	<b>336,826</b>		<b>349,170</b>	

# GRAND JURY

**ACCOUNT NUMBER: 001-400210**

Description	<b>2020</b>	<b>2021</b>					<b>2022</b>		
	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
<b>EXPENDITURES:</b>									
<b>OPERATING SERVICES:</b>									
Grand Jury - Ads, Dues & Subscriptions	-	400	400	-	400	400	0.00%	400	0.00%
<b>TOTAL OPERATING SERVICES</b>	<b>-</b>	<b>400</b>	<b>400</b>	<b>-</b>	<b>400</b>	<b>400</b>		<b>400</b>	
<b>MATERIALS &amp; SUPPLIES:</b>									
Grand Jury - Food & Clothing	120	3,000	3,000	173	2,827	3,000	0.00%	3,000	0.00%
<b>TOTAL MATERIALS &amp; SUPPLIES</b>	<b>120</b>	<b>3,000</b>	<b>3,000</b>	<b>173</b>	<b>2,827</b>	<b>3,000</b>		<b>3,000</b>	
<b>OTHER CHARGES:</b>									
Grand Jury - Juror/Witness Fees	-	9,000	9,000	3,690	5,310	9,000	0.00%	9,000	0.00%
Grand Jury - Official Fees	666	5,000	5,000	450	4,550	5,000	0.00%	5,000	0.00%
<b>TOTAL OTHER CHARGES</b>	<b>666</b>	<b>14,000</b>	<b>14,000</b>	<b>4,140</b>	<b>9,860</b>	<b>14,000</b>		<b>14,000</b>	
<b>TOTAL EXPENDITURES</b>	<b>786</b>	<b>17,400</b>	<b>17,400</b>	<b>4,313</b>	<b>13,087</b>	<b>17,400</b>		<b>17,400</b>	

# DISTRICT ATTORNEY

ACCOUNT NUMBER: 001-400235

Description	2020	2021					2022		
	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
<b>EXPENDITURES:</b>									
<b>PERSONAL SERVICES:</b>									
Dist Atty - Non-PR Salaries/Benefits	1,270,325	1,918,020	1,918,020	591,394	758,606	1,350,000	-29.61%	1,968,020	45.78%
<b>TOTAL PERSONAL SERVICES</b>	<b>1,270,325</b>	<b>1,918,020</b>	<b>1,918,020</b>	<b>591,394</b>	<b>758,606</b>	<b>1,350,000</b>		<b>1,968,020</b>	
<b>OPERATING SERVICES:</b>									
Dist Atty - Ads, Dues & Subscriptions	21,058	25,000	25,000	10,130	12,470	22,600	-9.60%	25,000	10.62%
Dist Atty - Utilities-Gas	458	-	-	181	259	440	100.00%	450	2.27%
Dist Atty - Telephone	1,072	1,200	1,200	391	688	1,079	-10.08%	1,110	2.87%
Dist Atty - Contractual Services	8,628	9,200	9,200	4,027	5,638	9,665	5.05%	9,700	0.36%
Dist Atty - Professional Services	48,000	48,000	48,000	25,000	25,200	50,200	4.58%	50,400	0.40%
Dist Atty - Property Insurance	4,797	10,000	10,000	-	10,000	10,000	0.00%	10,000	0.00%
Dist Atty - Performance Bond	29,139	32,053	32,053	29,528	-	29,528	-7.88%	31,005	5.00%
Dist Atty - Automobile Insurance	9,768	11,500	11,500	5,299	4,701	10,000	-13.04%	11,000	10.00%
Dist Atty - Employee Liability	1,838	2,021	2,021	650	1,635	2,285	13.06%	2,400	5.03%
Dist Atty - General Liability	12,847	14,131	14,131	4,575	9,930	14,505	2.65%	15,230	5.00%
<b>TOTAL OPERATING SERVICES</b>	<b>137,605</b>	<b>153,105</b>	<b>153,105</b>	<b>79,781</b>	<b>70,521</b>	<b>150,302</b>		<b>156,295</b>	
<b>MATERIALS &amp; SUPPLIES:</b>									
Dist Atty - Maint. Of Building & Grounds	62	-	-	-	-	-	0.00%	-	0.00%
<b>TOTAL MATERIALS &amp; SUPPLIES</b>	<b>62</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	
<b>INTERGOVERNMENTAL:</b>									
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%
<b>TOTAL INTERGOVERNMENTAL</b>	<b>76,284</b>	<b>76,284</b>	<b>76,284</b>	<b>33,392</b>	<b>42,892</b>	<b>76,284</b>		<b>76,284</b>	
<b>TOTAL EXPENDITURES</b>	<b>1,484,276</b>	<b>2,147,409</b>	<b>2,147,409</b>	<b>704,567</b>	<b>872,019</b>	<b>1,576,586</b>		<b>2,200,599</b>	

# CLERK OF COURT

ACCOUNT NUMBER: 001-400240

Description	2020	2021					2022		
	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
<b>EXPENDITURES:</b>									
<b>OPERATING SERVICES:</b>									
Clerk of Court - Printing	10,724	8,500	8,500	-	-	-	-100.00%	-	0.00%
Clerk of Court - Maint of Property & Eqpt	477	500	500	-	-	-	-100.00%	-	0.00%
Clerk of Court - Contractual Services	390	6,000	6,000	425	(425)	-	-100.00%	-	0.00%
Clerk of Court - Professional Services	204,469	237,400	237,400	89,672	162,728	252,400	6.32%	227,160	-10.00%
<b>TOTAL OPERATING SERVICES</b>	<b>216,060</b>	<b>252,400</b>	<b>252,400</b>	<b>90,097</b>	<b>162,303</b>	<b>252,400</b>		<b>227,160</b>	
<b>MATERIALS &amp; SUPPLIES:</b>									
Clerk of Court - Office Equipment	45,656	25,000	25,000	25,690	4,310	30,000	20.00%	27,000	-10.00%
Clerk of Court - Office Supplies	5,525	5,000	5,000	6,570	(6,570)	-	-100.00%	-	0.00%
Clerk of Court - Maint of Bldg & Grds	774	-	-	-	-	-	0.00%	-	0.00%
<b>TOTAL MATERIALS &amp; SUPPLIES</b>	<b>51,955</b>	<b>30,000</b>	<b>30,000</b>	<b>32,260</b>	<b>(2,260)</b>	<b>30,000</b>		<b>27,000</b>	
<b>TOTAL EXPENDITURES</b>	<b>268,015</b>	<b>282,400</b>	<b>282,400</b>	<b>122,357</b>	<b>160,043</b>	<b>282,400</b>		<b>254,160</b>	



# WARD COURTS

**ACCOUNT NUMBER: 001-400290**

Description	2020	2021					2022		
	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
<b>EXPENDITURES:</b>									
<b>PERSONAL SERVICES:</b>									
Ward Courts - Salaries	127,963	129,000	129,000	63,368	66,632	130,000	0.78%	134,000	3.08%
Ward Courts - FICA	4,213	4,600	4,600	1,784	2,316	4,100	-10.87%	4,200	2.44%
Ward Courts - Retirement	7,363	6,800	6,800	3,503	4,997	8,500	25.00%	7,800	-8.24%
Ward Courts - Unemployment	1	20	20	-	20	20	0.00%	20	0.00%
Ward Courts - Medicare	1,856	2,000	2,000	831	1,169	2,000	0.00%	2,000	0.00%
<b>TOTAL PERSONAL SERVICES</b>	<b>141,396</b>	<b>142,420</b>	<b>142,420</b>	<b>69,486</b>	<b>75,134</b>	<b>144,620</b>		<b>148,020</b>	
<b>OPERATING SERVICES:</b>									
Ward Courts - Ads, Dues & Subscriptions	99	100	100	-	-	-	-100.00%	-	0.00%
Ward Courts - Employee Liability	129	142	142	46	118	164	15.49%	175	6.71%
Ward Courts - General Liability	902	993	993	324	716	1,040	4.73%	1,095	5.29%
<b>TOTAL OPERATING SERVICES</b>	<b>1,130</b>	<b>1,235</b>	<b>1,235</b>	<b>370</b>	<b>834</b>	<b>1,204</b>		<b>1,270</b>	
<b>OTHER CHARGES:</b>									
Ward Courts - Training & Travel	6,876	11,000	11,000	-	5,000	5,000	-54.55%	10,000	100.00%
<b>TOTAL OTHER CHARGES</b>	<b>6,876</b>	<b>11,000</b>	<b>11,000</b>	<b>-</b>	<b>5,000</b>	<b>5,000</b>		<b>10,000</b>	
<b>TOTAL EXPENDITURES</b>	<b>149,402</b>	<b>154,655</b>	<b>154,655</b>	<b>69,856</b>	<b>80,968</b>	<b>150,824</b>		<b>159,290</b>	

**PARISH PRESIDENT**  
**ACCOUNT NUMBER: 001-400310**

Description	2020	2021					2022		
	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
<b>EXPENDITURES:</b>									
<b>PERSONAL SERVICES:</b>									
President - Salaries	634,160	626,000	626,000	274,396	519,604	794,000	26.84%	646,000	-18.64%
President - Retirement	85,876	77,000	77,000	38,496	48,504	87,000	12.99%	75,000	-13.79%
President - Life/Health Insurance	77,999	88,000	88,000	41,941	44,559	86,500	-1.70%	87,500	1.16%
President - Workers Compensation	2,553	2,550	2,550	1,115	1,435	2,550	0.00%	2,650	3.92%
President - Unemployment Comp.	51	65	65	22	28	50	-23.08%	65	30.00%
President - Medicare	11,748	9,100	9,100	5,063	4,187	9,250	1.65%	9,400	1.62%
President - Disability	1,907	2,100	2,100	1,014	1,086	2,100	0.00%	2,200	4.76%
President - Deferred Compensation	13,086	15,000	15,000	7,130	9,370	16,500	10.00%	18,500	12.12%
President - Dental Insurance	1,328	720	720	712	788	1,500	108.33%	720	-52.00%
President - OPEB Contribution	22,196	22,000	22,000	9,604	12,096	21,700	-1.36%	23,000	5.99%
President - Miscellaneous	253	270	270	156	114	270	0.00%	-	-100.00%
<b>TOTAL PERSONAL SERVICES</b>	<b>851,157</b>	<b>842,805</b>	<b>842,805</b>	<b>379,649</b>	<b>641,771</b>	<b>1,021,420</b>		<b>865,035</b>	
<b>OPERATING SERVICES:</b>									
President - Ads, Dues & Subscriptions	16,435	18,000	18,000	3,265	14,735	18,000	0.00%	18,000	0.00%
President - Printing	3,201	4,000	4,000	1,032	2,968	4,000	0.00%	4,000	0.00%
President - Telephone	5,468	5,800	5,800	2,216	3,584	5,800	0.00%	5,800	0.00%
President - Rentals	933	7,440	7,440	3,051	4,389	7,440	0.00%	7,440	0.00%
President - Maint. of Property & Equip.	1,639	2,000	2,000	1,321	679	2,000	0.00%	2,000	0.00%
President - Contractual Services	4,873	5,000	5,000	1,807	3,193	5,000	0.00%	5,000	0.00%
President - Professional Services	2,294	3,000	3,000	-	3,000	3,000	0.00%	3,000	0.00%
President - Automobile Insurance	4,734	5,208	5,208	1,794	19,577	21,371	310.35%	21,660	1.35%
President - Employee Liability	754	829	829	270	719	989	19.30%	1,040	5.16%
President - General Liability	5,271	5,798	5,798	1,901	4,363	6,264	8.04%	6,580	5.04%
<b>TOTAL OPERATING SERVICES</b>	<b>45,602</b>	<b>57,075</b>	<b>57,075</b>	<b>16,657</b>	<b>57,207</b>	<b>73,864</b>		<b>74,520</b>	
<b>MATERIALS &amp; SUPPLIES:</b>									
President - Office & Comm. Equipment	8,966	5,000	5,000	1,055	3,945	5,000	0.00%	5,000	0.00%
President - Office Supplies	3,804	3,000	3,000	1,621	1,379	3,000	0.00%	3,000	0.00%
President - Educational, Rec & Culture	-	4,000	4,000	-	4,000	4,000	0.00%	4,000	0.00%
President - Medical	(770)	200	200	-	200	200	0.00%	200	0.00%
President - Food & Clothing	2,623	5,000	5,000	3,541	1,459	5,000	0.00%	5,000	0.00%
President - Maintenance of Bldgs & Grnds	180	200	200	282	(82)	200	0.00%	200	0.00%
President - Vehicle Supplies	5,359	4,000	4,000	3,234	766	4,000	0.00%	4,000	0.00%
President - Miscellaneous	150	1,000	1,000	-	1,000	1,000	0.00%	1,000	0.00%
President - Equipment & Vehicle Parts	1,167	1,000	1,000	-	1,000	1,000	0.00%	1,000	0.00%
<b>TOTAL MATERIALS &amp; SUPPLIES</b>	<b>21,479</b>	<b>23,400</b>	<b>23,400</b>	<b>9,733</b>	<b>13,667</b>	<b>23,400</b>		<b>23,400</b>	

CONTINUED

**PARISH PRESIDENT**  
**ACCOUNT NUMBER: 001-400310**

Description	2020	2021					2022		
	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
<b>EXPENDITURES (CONT.)</b>									
<b>OTHER CHARGES:</b>									
President - Training & Travel	9,143	20,000	20,000	3,591	16,409	20,000	0.00%	20,000	0.00%
President - Official Fees	735	250	250	527	1,973	2,500	900.00%	250	-90.00%
<b>TOTAL OTHER CHARGES</b>	<b>9,878</b>	<b>20,250</b>	<b>20,250</b>	<b>4,118</b>	<b>18,382</b>	<b>22,500</b>		<b>20,250</b>	
<b>CAPITAL OUTLAY:</b>									
President - Imp. Other than Buildings	49,135	-	-	33,600	-	33,600	100.00%	-	-100.00%
President - Office Equipment	-	-	-	8,598	-	8,598	100.00%	-	-100.00%
<b>TOTAL CAPITAL OUTLAY</b>	<b>49,135</b>	<b>-</b>	<b>-</b>	<b>42,198</b>	<b>-</b>	<b>42,198</b>		<b>-</b>	
<b>TOTAL EXPENDITURES</b>	<b>977,251</b>	<b>943,530</b>	<b>943,530</b>	<b>452,355</b>	<b>731,027</b>	<b>1,183,382</b>		<b>983,205</b>	

# REGISTRAR OF VOTERS

ACCOUNT NUMBER: 001-400410

Description	2020	2021					2022		
	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
<b>EXPENDITURES:</b>									
<b>PERSONAL SERVICES:</b>									
Reg of Voters - Salaries	81,778	79,500	79,500	34,806	33,694	68,500	-13.84%	84,500	23.36%
Reg of Voters - FICA	1,335	1,100	1,100	478	322	800	-27.27%	1,350	68.75%
Reg of Voters - Retirement	10,845	11,100	11,100	4,849	6,151	11,000	-0.90%	11,500	4.55%
Reg of Voters - Life/Health Insurance	24,693	27,500	27,500	12,795	12,805	25,600	-6.91%	27,500	7.42%
Reg of Voters - Workers Compensation	409	400	400	174	176	350	-12.50%	450	28.57%
Reg of Voters - Unemployment	8	10	10	3	7	10	0.00%	10	0.00%
Reg of Voters - Medicare	1,129	1,200	1,200	477	523	1,000	-16.67%	1,250	25.00%
Reg of Voters - Disability	-	-	-	-	250	250	100.00%	280	12.00%
Reg of Voters - Dental Insurance	240	240	240	120	120	240	0.00%	240	0.00%
Reg of Voters - OPEB Contribution	2,109	2,200	2,200	943	1,257	2,200	0.00%	2,250	2.27%
Reg of Voters - Miscellaneous	585	-	-	-	-	-	0.00%	-	0.00%
<b>TOTAL PERSONAL SERVICES</b>	<b>123,131</b>	<b>123,250</b>	<b>123,250</b>	<b>54,645</b>	<b>55,305</b>	<b>109,950</b>		<b>129,330</b>	
<b>OPERATING SERVICES:</b>									
Reg of Voters - Ads, Dues & Subscriptions	972	2,150	2,150	1,025	1,125	2,150	0.00%	2,150	0.00%
Reg of Voters - Printing	2,490	1,500	1,500	-	1,500	1,500	0.00%	1,500	0.00%
Reg of Voters - Postage	4,285	8,000	8,000	1,183	6,817	8,000	0.00%	8,000	0.00%
Reg of Voters - Telephone	1,519	2,500	2,500	536	1,464	2,000	-20.00%	2,500	25.00%
Reg of Voters - Maint. of Property & Equip.	1,213	2,000	2,000	-	2,000	2,000	0.00%	2,000	0.00%
Reg of Voters - Contractual Services	359	1,000	1,000	132	868	1,000	0.00%	1,000	0.00%
Reg of Voters - Professional Services	362	5,000	5,000	-	5,000	5,000	0.00%	5,000	0.00%
Reg of Voters - Employee Liability	151	166	166	54	152	206	24.10%	220	6.80%
Reg of Voters - General Liability	1,056	1,162	1,162	378	923	1,301	11.96%	1,370	5.30%
<b>TOTAL OPERATING SERVICES</b>	<b>12,407</b>	<b>23,478</b>	<b>23,478</b>	<b>3,308</b>	<b>19,849</b>	<b>23,157</b>		<b>23,740</b>	
<b>MATERIALS &amp; SUPPLIES:</b>									
Reg of Voters - Office & Comm. Equip.	854	4,950	4,950	55	4,895	4,950	0.00%	4,950	0.00%
Reg of Voters - Office Supplies	6,821	2,500	2,500	626	1,874	2,500	0.00%	5,000	100.00%
Reg of Voters - Maint of Bldg & Grounds	150	-	-	156	(156)	-	0.00%	-	0.00%
<b>TOTAL MATERIALS &amp; SUPPLIES</b>	<b>7,825</b>	<b>7,450</b>	<b>7,450</b>	<b>837</b>	<b>6,613</b>	<b>7,450</b>		<b>9,950</b>	
<b>OTHER CHARGES:</b>									
Reg of Voters - Training & Travel	3,558	12,300	12,300	2,330	9,970	12,300	0.00%	12,300	0.00%
Reg of Voters - Official Fees	155	-	-	360	(360)	-	0.00%	-	0.00%
<b>TOTAL OTHER CHARGES</b>	<b>3,713</b>	<b>12,300</b>	<b>12,300</b>	<b>2,690</b>	<b>9,610</b>	<b>12,300</b>		<b>12,300</b>	
<b>TOTAL EXPENDITURES</b>	<b>147,076</b>	<b>166,478</b>	<b>166,478</b>	<b>61,480</b>	<b>91,377</b>	<b>152,857</b>		<b>175,320</b>	

# ELECTIONS

**ACCOUNT NUMBER: 001-400420**

Description	2020	2021					2022		
	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
<b>EXPENDITURES:</b>									
<b>OPERATING SERVICES:</b>									
Elections - Ads, Dues & Subscriptions	25	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%
<b>TOTAL OPERATING SERVICES</b>	<b>25</b>	<b>3,100</b>	<b>3,100</b>	<b>-</b>	<b>1,550</b>	<b>1,550</b>		<b>3,100</b>	
<b>OTHER CHARGES:</b>									
Elections - Official Fees	13,766	30,000	30,000	32,373	-	32,373	7.91%	30,000	-7.33%
<b>TOTAL OTHER CHARGES</b>	<b>13,766</b>	<b>30,000</b>	<b>30,000</b>	<b>32,373</b>	<b>-</b>	<b>32,373</b>		<b>30,000</b>	
<b>TOTAL EXPENDITURES</b>	<b>13,791</b>	<b>33,100</b>	<b>33,100</b>	<b>32,373</b>	<b>1,550</b>	<b>33,923</b>		<b>33,100</b>	

**FINANCE**  
**ACCOUNT NUMBER: 001-400510**

Description	2020	2021					2022		
	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
<b>EXPENDITURES:</b>									
<b>PERSONAL SERVICES:</b>									
Finance - Salaries	945,257	902,100	902,100	401,135	658,865	1,060,000	17.50%	994,000	-6.23%
Finance - Retirement	115,580	110,600	110,600	49,139	63,861	113,000	2.17%	114,500	1.33%
Finance - Life/Health Insurance	171,745	194,500	194,500	96,323	98,177	194,500	0.00%	227,000	16.71%
Finance - Workers Compensation	4,727	4,600	4,600	2,006	2,594	4,600	0.00%	5,000	8.70%
Finance - Unemployment	95	100	100	40	410	450	350.00%	100	-77.78%
Finance - Medicare	13,941	13,100	13,100	5,872	7,928	13,800	5.34%	14,500	5.07%
Finance - Disability	3,073	3,000	3,000	1,484	1,566	3,050	1.67%	3,300	8.20%
Finance - Deferred Compensation	40,407	36,200	36,200	15,657	20,343	36,000	-0.55%	35,500	-1.39%
Finance - Dental Insurance	1,480	1,450	1,450	720	730	1,450	0.00%	1,500	3.45%
Finance - OPEB Contribution	33,084	31,600	31,600	14,040	18,460	32,500	2.85%	33,000	1.54%
Finance - Miscellaneous	277	200	200	45	155	200	0.00%	200	0.00%
<b>TOTAL PERSONAL SERVICES</b>	<b>1,329,666</b>	<b>1,297,450</b>	<b>1,297,450</b>	<b>586,461</b>	<b>873,089</b>	<b>1,459,550</b>		<b>1,428,600</b>	
<b>OPERATING SERVICES:</b>									
Finance - Ads, Dues & Subscriptions	4,067	3,720	3,720	683	2,817	3,500	-5.91%	4,200	20.00%
Finance - Printing	1,665	2,000	2,000	-	1,550	1,550	-22.50%	2,000	29.03%
Finance - Postage	-	200	200	-	200	200	0.00%	200	0.00%
Finance - Telephone	1,669	1,680	1,680	1,002	1,158	2,160	28.57%	2,160	0.00%
Finance - Maint. of Property & Equipment	-	500	500	-	250	250	-50.00%	500	100.00%
Finance - Contractual Services	1,837	2,500	2,500	1,292	648	1,940	-22.40%	2,500	28.87%
Finance - Professional Services	86,660	90,600	90,600	47,988	43,712	91,700	1.21%	93,700	2.18%
Finance - Employee Liability	2,031	2,234	2,234	741	1,875	2,616	17.10%	2,750	5.12%
Finance - General Liability	14,205	15,626	15,626	5,214	11,384	16,598	6.22%	17,430	5.01%
<b>TOTAL OPERATING SERVICES</b>	<b>112,134</b>	<b>119,060</b>	<b>119,060</b>	<b>56,920</b>	<b>63,594</b>	<b>120,514</b>		<b>125,440</b>	
<b>MATERIALS &amp; SUPPLIES:</b>									
Finance - Office & Communications Equip.	7,821	8,500	8,500	6,079	4,421	10,500	23.53%	9,000	-14.29%
Finance - Office Supplies	5,184	7,000	7,000	2,345	2,655	5,000	-28.57%	7,000	40.00%
Finance - Food & Clothing	2,700	2,400	2,400	2,400	300	2,700	12.50%	2,600	-3.70%
Finance - Maint. of Bldgs. & Grounds	2,805	3,000	3,000	1,026	1,974	3,000	0.00%	3,000	0.00%
<b>TOTAL MATERIALS &amp; SUPPLIES</b>	<b>18,510</b>	<b>20,900</b>	<b>20,900</b>	<b>11,850</b>	<b>9,350</b>	<b>21,200</b>		<b>21,600</b>	
<b>OTHER CHARGES:</b>									
Finance - Training & Travel	476	4,200	4,200	897	2,203	3,100	-26.19%	3,500	12.90%
Finance - Official Fees	-	100	100	-	100	100	0.00%	100	0.00%
<b>TOTAL OTHER CHARGES</b>	<b>476</b>	<b>4,300</b>	<b>4,300</b>	<b>897</b>	<b>2,303</b>	<b>3,200</b>		<b>3,600</b>	
<b>TOTAL EXPENDITURES</b>	<b>1,460,786</b>	<b>1,441,710</b>	<b>1,441,710</b>	<b>656,128</b>	<b>948,336</b>	<b>1,604,464</b>		<b>1,579,240</b>	

**PURCHASING**  
**ACCOUNT NUMBER: 001-400530**

Description	2020	2021					2022		
	2020 Prior Year Actual	2021 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	2022 Proposed Budget	% Change Projected Actual vs Proposed
<b>EXPENDITURES:</b>									
<b>PERSONAL SERVICES:</b>									
Purchasing - Salaries	444,416	422,000	422,000	222,854	388,146	611,000	44.79%	443,000	-27.50%
Purchasing - FICA	2,241	-	-	2,638	3,362	6,000	100.00%	6,200	3.33%
Purchasing - Retirement	50,008	51,700	51,700	22,055	20,945	43,000	-16.83%	39,500	-8.14%
Purchasing - Life/Health Insurance	93,835	102,200	102,200	50,710	41,390	92,100	-9.88%	90,000	-2.28%
Purchasing - Workers Compensation	4,468	4,400	4,400	2,080	2,520	4,600	4.55%	4,700	2.17%
Purchasing - Unemployment	45	50	50	22	28	50	0.00%	50	0.00%
Purchasing - Medicare	6,808	6,150	6,150	3,423	3,877	7,300	18.70%	6,500	-10.96%
Purchasing - Disability	1,407	1,400	1,400	820	680	1,500	7.14%	1,500	0.00%
Purchasing - Deferred Compensation	36,658	28,000	28,000	18,811	18,689	37,500	33.93%	32,000	-14.67%
Purchasing - Dental Insurance	520	480	480	290	230	520	8.33%	480	-7.69%
Purchasing - OPEB Contribution	15,554	14,800	14,800	7,800	8,700	16,500	11.49%	15,500	-6.06%
Purchasing - Miscellaneous	116	-	-	45	(45)	-	0.00%	-	0.00%
<b>TOTAL PERSONAL SERVICES</b>	<b>656,076</b>	<b>631,180</b>	<b>631,180</b>	<b>331,548</b>	<b>488,522</b>	<b>820,070</b>		<b>639,430</b>	
<b>OPERATING SERVICES:</b>									
Purchasing - Ads, Dues & Subscriptions	3,466	5,512	5,512	1,556	3,956	5,512	0.00%	5,512	0.00%
Purchasing - Printing	555	3,000	3,000	88	2,912	3,000	0.00%	3,000	0.00%
Purchasing - Postage	-	849	849	-	849	849	0.00%	849	0.00%
Purchasing - Telephone	2,434	3,780	3,780	1,587	2,193	3,780	0.00%	3,780	0.00%
Purchasing - Rentals	780	10,034	10,034	5,098	4,936	10,034	0.00%	21,000	109.29%
Purchasing - Maint. of Property & Equip.	1,538	3,830	3,830	806	3,024	3,830	0.00%	3,830	0.00%
Purchasing - Contractual Services	6,846	7,630	7,630	5,618	2,012	7,630	0.00%	7,630	0.00%
Purchasing - Professional Services	75	10,000	10,000	-	10,000	10,000	0.00%	10,000	0.00%
Purchasing - Automobile Insurance	2,726	2,998	2,998	1,076	7,831	8,907	197.10%	9,040	1.49%
Purchasing - Employee Liability	581	639	639	208	552	760	18.94%	800	5.26%
Purchasing - General Liability	4,063	4,470	4,470	1,467	3,352	4,819	7.81%	5,060	5.00%
<b>TOTAL OPERATING SERVICES</b>	<b>23,064</b>	<b>52,742</b>	<b>52,742</b>	<b>17,504</b>	<b>41,617</b>	<b>59,121</b>		<b>70,501</b>	
<b>MATERIALS &amp; SUPPLIES:</b>									
Purchasing - Office & Comm. Equipment	7,638	12,000	12,000	66	11,934	12,000	0.00%	12,000	0.00%
Purchasing - Office Supplies	5,433	9,000	9,000	1,842	7,158	9,000	0.00%	9,000	0.00%
Purchasing - Medical/Drugs	57	150	150	28	122	150	0.00%	150	0.00%
Purchasing - Food & Clothing	1,841	3,825	3,825	1,220	2,605	3,825	0.00%	3,825	0.00%
Purchasing - Maint of Bldg & Grds	782	500	500	105	395	500	0.00%	500	0.00%
Purchasing - Vehicle Supplies	2,132	4,725	4,725	564	4,161	4,725	0.00%	4,725	0.00%
Purchasing - Miscellaneous	-	-	-	-	200	200	100.00%	200	0.00%
Purchasing - Vehicle & Equipment Parts	268	1,822	1,822	81	1,741	1,822	0.00%	1,822	0.00%
Purchasing - Tools & Equipment	200	500	500	97	403	500	0.00%	500	0.00%
<b>TOTAL MATERIALS &amp; SUPPLIES</b>	<b>18,351</b>	<b>32,522</b>	<b>32,522</b>	<b>4,003</b>	<b>28,719</b>	<b>32,722</b>		<b>32,722</b>	CONTINUED

**PURCHASING**  
**ACCOUNT NUMBER: 001-400530**

Description	<u>2020</u>	<u>2021</u>					<u>2022</u>		
	2020	2021	Actual	Estimated	Projected	% Change	2022	% Change	
	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 Change	Proposed Budget	Projected Actual vs Proposed
<b>EXPENDITURES (CONT.)</b>									
<b>OTHER CHARGES:</b>									
Purchasing - Training & Travel	120	8,500	8,500	552	7,948	8,500	0.00%	8,500	0.00%
Purchasing - Official Fees	-	-	-	153	47	200	100.00%	400	100.00%
<b>TOTAL OTHER CHARGES</b>	<b>120</b>	<b>8,500</b>	<b>8,500</b>	<b>705</b>	<b>7,995</b>	<b>8,700</b>		<b>8,900</b>	
<b>TOTAL EXPENDITURES</b>	<b>697,611</b>	<b>724,944</b>	<b>724,944</b>	<b>353,760</b>	<b>566,853</b>	<b>920,613</b>		<b>751,553</b>	



**PERSONNEL**  
**ACCOUNT NUMBER: 001-400540**

Description	2020	2021					2022		
	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
<b>EXPENDITURES:</b>									
<b>PERSONAL SERVICES:</b>									
Personnel - Salaries	259,176	263,000	263,000	116,561	201,439	318,000	20.91%	280,500	-11.79%
Personnel - Per Diem	1,080	2,700	2,700	480	2,220	2,700	0.00%	2,700	0.00%
Personnel - FICA	67	-	-	30	45	75	100.00%	75	0.00%
Personnel - Retirement	31,749	32,500	32,500	14,279	18,221	32,500	0.00%	32,500	0.00%
Personnel - Life/Health Insurance	71,293	79,000	79,000	36,856	37,244	74,100	-6.20%	80,000	7.96%
Personnel - Workers Compensation	1,301	1,350	1,350	585	765	1,350	0.00%	1,400	3.70%
Personnel - Unemployment	26	30	30	12	18	30	0.00%	30	0.00%
Personnel - Medicare	3,735	3,900	3,900	1,681	2,219	3,900	0.00%	4,100	5.13%
Personnel - Disability	841	900	900	431	469	900	0.00%	950	5.56%
Personnel - Deferred Compensation	8,026	8,500	8,500	3,722	4,778	8,500	0.00%	8,500	0.00%
Personnel - Dental Insurance	480	480	480	240	240	480	0.00%	480	0.00%
Personnel - OPEB Contribution	9,071	9,200	9,200	4,079	5,121	9,200	0.00%	10,000	8.70%
Personnel - Miscellaneous	-	500	500	-	500	500	0.00%	500	0.00%
<b>TOTAL PERSONAL SERVICES</b>	<b>386,845</b>	<b>402,060</b>	<b>402,060</b>	<b>178,956</b>	<b>273,279</b>	<b>452,235</b>		<b>421,735</b>	
<b>OPERATING SERVICES:</b>									
Personnel - Ads, Dues & Subscriptions	3,167	5,000	5,000	1,379	3,621	5,000	0.00%	5,000	0.00%
Personnel - Printing	805	3,000	3,000	537	2,463	3,000	0.00%	3,000	0.00%
Personnel - Telephone	1,200	1,200	1,200	600	600	1,200	0.00%	1,200	0.00%
Personnel - Contractual Services	729	50,000	50,000	7,552	42,448	50,000	0.00%	25,000	-50.00%
Personnel - Professional Services	54,392	70,000	70,000	13,409	56,591	70,000	0.00%	70,000	0.00%
Personnel - Employee Liability	484	532	532	169	457	626	17.67%	660	5.43%
Personnel - General Liability	3,380	3,718	3,718	1,190	2,774	3,964	6.62%	4,165	5.07%
<b>TOTAL OPERATING SERVICES</b>	<b>64,157</b>	<b>133,450</b>	<b>133,450</b>	<b>24,836</b>	<b>108,954</b>	<b>133,790</b>		<b>109,025</b>	
<b>MATERIALS &amp; SUPPLIES:</b>									
Personnel - Office & Comm. Equipment	3,357	9,000	9,000	8,879	121	9,000	0.00%	8,000	-11.11%
Personnel - Office Supplies	2,242	4,000	4,000	944	3,056	4,000	0.00%	4,000	0.00%
Personnel - Recreational/Cultural	4,864	32,500	32,500	5,210	27,290	32,500	0.00%	32,500	0.00%
Personnel - Food & Clothing	800	2,500	2,500	1,905	595	2,500	0.00%	2,500	0.00%
<b>TOTAL MATERIALS &amp; SUPPLIES</b>	<b>11,263</b>	<b>48,000</b>	<b>48,000</b>	<b>16,938</b>	<b>31,062</b>	<b>48,000</b>		<b>47,000</b>	
<b>OTHER CHARGES:</b>									
Personnel - Training & Travel	1,064	15,000	15,000	530	14,470	15,000	0.00%	20,000	33.33%
Personnel - Official Fees	-	1,500	1,500	-	1,500	1,500	0.00%	1,500	0.00%
<b>TOTAL OTHER CHARGES</b>	<b>1,064</b>	<b>16,500</b>	<b>16,500</b>	<b>530</b>	<b>15,970</b>	<b>16,500</b>		<b>21,500</b>	
<b>TOTAL EXPENDITURES</b>	<b>463,329</b>	<b>600,010</b>	<b>600,010</b>	<b>221,260</b>	<b>429,265</b>	<b>650,525</b>		<b>599,260</b>	

**LEGAL SERVICES**  
**ACCOUNT NUMBER: 001-400545**

Description	2020	2021					2022		
	2020	2021		Actual	Estimated	Projected	% Change	2022	% Change
	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 Change	Proposed Budget	Projected Actual vs Proposed
<b>EXPENDITURES:</b>									
<b>PERSONAL SERVICES:</b>									
Legal - Salaries	227,836	310,500	310,500	114,291	223,709	338,000	8.86%	335,000	-0.89%
Legal - Non-PR Salaries/Benefits	133,646	140,000	140,000	64,688	73,812	138,500	-1.07%	145,500	5.05%
Legal - Retirement	27,910	38,100	38,100	13,993	19,007	33,000	-13.39%	38,500	16.67%
Legal - Life/Health Insurance	34,456	80,000	80,000	18,552	15,448	34,000	-57.50%	60,000	76.47%
Legal - Workers Compensation	706	1,000	1,000	359	641	1,000	0.00%	1,100	10.00%
Legal - Unemployment	23	35	35	12	23	35	0.00%	35	0.00%
Legal - Medicare	3,264	4,500	4,500	1,642	2,358	4,000	-11.11%	4,900	22.50%
Legal - Disability	721	1,050	1,050	418	482	900	-14.29%	1,200	33.33%
Legal - Deferred Compensation	2,692	2,850	2,850	1,192	1,508	2,700	-5.26%	2,700	0.00%
Legal - Dental Insurance	350	600	600	190	180	370	-38.33%	480	29.73%
Legal - OPEB Contribution	7,974	11,000	11,000	4,000	5,400	9,400	-14.55%	12,000	27.66%
Legal - Miscellaneous	90	275	275	45	230	275	0.00%	289	5.09%
<b>TOTAL PERSONAL SERVICES</b>	<b>439,668</b>	<b>589,910</b>	<b>589,910</b>	<b>219,382</b>	<b>342,798</b>	<b>562,180</b>		<b>601,704</b>	
<b>OPERATING SERVICES:</b>									
Legal - Ads, Dues & Subscriptions	7,729	16,400	16,400	3,801	12,599	16,400	0.00%	9,450	-42.38%
Legal - Printing	251	1,000	1,000	-	1,000	1,000	0.00%	525	-47.50%
Legal - Postage	380	1,100	1,100	108	992	1,100	0.00%	262	-76.18%
Legal - Telephone	3,754	7,000	7,000	2,353	4,647	7,000	0.00%	7,350	5.00%
Legal - Rentals	1,320	1,500	1,500	770	730	1,500	0.00%	1,320	-12.00%
Legal - Maint. of Property & Equipment	4,345	-	-	3	(3)	-	0.00%	500	100.00%
Legal - Contractual Services	7,717	8,265	8,265	2,303	5,362	7,665	-7.26%	5,418	-29.32%
Legal - Professional Services	458	56,500	56,500	29	5,621	5,650	-90.00%	6,000	6.19%
Legal - Employee Liability	384	422	422	137	545	682	61.61%	720	5.57%
Legal - General Liability	2,685	2,954	2,954	967	3,305	4,272	44.62%	4,490	5.10%
<b>TOTAL OPERATING SERVICES</b>	<b>29,023</b>	<b>95,141</b>	<b>95,141</b>	<b>10,471</b>	<b>34,798</b>	<b>45,269</b>		<b>36,035</b>	
<b>MATERIALS &amp; SUPPLIES:</b>									
Legal - Office & Communications Equip.	17,555	10,000	10,000	7,348	2,652	10,000	-100.00%	3,675	-63.25%
Legal - Office Supplies	5,969	8,000	8,000	1,681	6,319	8,000	0.00%	3,000	-62.50%
Legal - Food & Clothing	700	1,200	1,200	900	300	1,200	0.00%	1,200	0.00%
Legal - Maint of Buildings & Grounds	738	1,000	1,000	442	558	1,000	0.00%	1,000	0.00%
<b>TOTAL MATERIALS &amp; SUPPLIES</b>	<b>24,962</b>	<b>20,200</b>	<b>20,200</b>	<b>10,371</b>	<b>9,829</b>	<b>20,200</b>		<b>8,875</b>	

CONTINUED

**LEGAL SERVICES**  
**ACCOUNT NUMBER: 001-400545**

Description	<u>2020</u>	<u>2021</u>					<u>2022</u>		
	2020	2021		Actual	Estimated	Projected	% Change	2022	% Change
	Prior Year	Original	Last Adopted	Year-to-Date	Remaining for	Actual Result	Last Adopted vs	Proposed	Projected Actual
	Actual	Budget	Budget	(As of June 30th)	Year	At Year End	Projected Change	Budget	vs Proposed
<b>EXPENDITURES (CONT.)</b>									
<b>OTHER CHARGES:</b>									
Legal - Training & Travel	2,200	8,000	8,000	987	7,013	8,000	0.00%	6,000	-25.00%
Legal - Official Fees	350	1,500	1,500	100	1,400	1,500	0.00%	250	-83.33%
<b>TOTAL OTHER CHARGES</b>	<b>2,550</b>	<b>9,500</b>	<b>9,500</b>	<b>1,087</b>	<b>8,413</b>	<b>9,500</b>		<b>6,250</b>	
<b>CAPITAL OUTLAY:</b>									
Legal - Office Equipment	6,900	-	-	-	-	-	0.00%	-	0.00%
<b>TOTAL CAPITAL OUTLAY</b>	<b>6,900</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	
<b>TOTAL EXPENDITURES</b>	<b>503,103</b>	<b>714,751</b>	<b>714,751</b>	<b>241,311</b>	<b>395,838</b>	<b>637,149</b>		<b>652,864</b>	

# TAXATION - ASSESSOR

ACCOUNT NUMBER: 001-400550

Description	2020	2021					2022		
	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
<b>EXPENDITURES:</b>									
<b>INTERGOVERNMENTAL:</b>									
Taxation - Assessor	-	1,500	1,500	-	500	500	-66.67%	1,500	200.00%
<b>TOTAL INTERGOVERNMENTAL</b>	-	<b>1,500</b>	<b>1,500</b>	-	<b>500</b>	<b>500</b>		<b>1,500</b>	
<b>TOTAL EXPENDITURES</b>	<b>-</b>	<b>1,500</b>	<b>1,500</b>	-	<b>500</b>	<b>500</b>		<b>1,500</b>	

## TAXATION - COLLECTOR

ACCOUNT NUMBER: 001-400560

Description	2020	2021					2022		
	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
<b>EXPENDITURES:</b>									
<b>INTERGOVERNMENTAL:</b>									
Taxation - Cost of Ad Valorem Tax Coll.	-	1,500	1,500	-	500	500	-66.67%	1,500	200.00%
Taxation - Cost of Sales Tax Collection	160,317	184,735	184,735	-	177,700	177,700	-3.81%	188,350	5.99%
<b>TOTAL INTERGOVERNMENTAL</b>	<b>160,317</b>	<b>186,235</b>	<b>186,235</b>	-	<b>178,200</b>	<b>178,200</b>		<b>189,850</b>	
<b>TOTAL EXPENDITURES</b>	<b>160,317</b>	<b>186,235</b>	<b>186,235</b>	-	<b>178,200</b>	<b>178,200</b>		<b>189,850</b>	

# PLANNING AND ZONING

ACCOUNT NUMBER: 001-400610

Description	2020	2021					2022		
	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
<b>EXPENDITURES:</b>									
<b>PERSONAL SERVICES:</b>									
P & Z - Salaries	715,252	752,000	752,000	334,503	573,497	908,000	20.74%	842,000	-7.27%
P & Z - Per Diem	6,180	10,080	10,080	4,380	5,700	10,080	0.00%	10,080	0.00%
P & Z - FICA	376	-	-	272	628	900	100.00%	900	0.00%
P & Z - Retirement	87,612	92,500	92,500	40,970	50,030	91,000	-1.62%	97,000	6.59%
P & Z - Life/Health Insurance	154,636	176,000	176,000	81,801	82,199	164,000	-6.82%	194,500	18.60%
P & Z - Workers Compensation	28,514	30,500	30,500	13,549	16,951	30,500	0.00%	33,000	8.20%
P & Z - Unemployment	72	75	75	34	41	75	0.00%	85	13.33%
P & Z - Medicare	9,235	11,000	11,000	4,391	5,509	9,900	-10.00%	12,500	26.26%
P & Z - Disability	2,346	2,400	2,400	1,237	1,263	2,500	4.17%	2,800	12.00%
P & Z - Deferred Compensation	23,021	24,200	24,200	12,578	19,022	31,600	30.58%	28,000	-11.39%
P & Z - Dental Insurance	1,171	1,200	1,200	618	632	1,250	4.17%	1,300	4.00%
P & Z - OPEB Contribution	25,032	26,500	26,500	11,706	14,794	26,500	0.00%	29,500	11.32%
P & Z - Miscellaneous	603	870	870	45	825	870	0.00%	870	0.00%
<b>TOTAL PERSONAL SERVICES</b>	<b>1,054,050</b>	<b>1,127,325</b>	<b>1,127,325</b>	<b>506,084</b>	<b>771,091</b>	<b>1,277,175</b>		<b>1,252,535</b>	
<b>OPERATING SERVICES:</b>									
P & Z - Ads, Dues & Subscriptions	14,377	6,020	6,020	4,874	1,146	6,020	0.00%	6,020	0.00%
P & Z - Printing	7,618	10,000	10,000	1,724	8,276	10,000	0.00%	10,000	0.00%
P & Z - Postage	-	4,000	4,000	-	4,000	4,000	0.00%	4,000	0.00%
P & Z - Telephone	5,213	10,000	10,000	2,947	7,053	10,000	0.00%	10,000	0.00%
P & Z - Rentals	510	29,428	29,428	7,737	7,263	15,000	-49.03%	1,000	-93.33%
P & Z - Maint. of Property & Equipment	11,013	10,200	10,200	1,410	8,790	10,200	0.00%	10,200	0.00%
P & Z - Contractual Services	54,307	54,550	54,550	37,532	17,018	54,550	0.00%	54,550	0.00%
P & Z - Professional Services	23,847	143,000	323,000	5,418	317,582	323,000	0.00%	143,000	-55.73%
P & Z - Merchant Services	7,848	5,000	5,000	9,071	10,929	20,000	300.00%	20,000	0.00%
P & Z - Property Insurance	6,879	7,567	7,567	967	29,374	30,341	300.96%	16,319	-46.21%
P & Z - Automobile Insurance	9,037	9,941	9,941	3,229	39,154	42,383	326.35%	42,940	1.31%
P & Z - Employee Liability	1,315	1,447	1,447	469	1,193	1,662	14.86%	1,745	4.99%
P & Z - General Liability	9,194	10,114	10,114	3,303	7,244	10,547	4.28%	11,075	5.01%
<b>TOTAL OPERATING SERVICES</b>	<b>151,158</b>	<b>301,267</b>	<b>481,267</b>	<b>78,681</b>	<b>459,022</b>	<b>537,703</b>		<b>330,849</b>	

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# PLANNING AND ZONING

ACCOUNT NUMBER: 001-400610

Description	2020	2021					2022		
	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
<b>EXPENDITURES (CONT.)</b>									
<b>MATERIALS &amp; SUPPLIES:</b>									
P & Z - Office & Communications Equip.	9,510	22,000	22,000	6,023	15,977	22,000	0.00%	22,000	0.00%
P & Z - Office Supplies	3,471	12,800	12,800	1,109	11,691	12,800	0.00%	12,800	0.00%
P & Z - Medical, Drugs	134	2,900	2,900	-	2,900	2,900	0.00%	2,000	-31.03%
P & Z - Food & Clothing	3,073	9,000	9,000	2,800	6,200	9,000	0.00%	9,000	0.00%
P & Z - Maint. of Buildings & Grounds	4,032	5,000	5,000	1,773	3,227	5,000	0.00%	5,000	0.00%
P & Z - Vehicle Supplies	5,368	8,000	8,000	2,061	5,939	8,000	0.00%	8,000	0.00%
P & Z - Miscellaneous	1,512	6,000	6,000	-	6,000	6,000	0.00%	6,000	0.00%
P & Z - Equipment & Vehicle Parts	425	1,500	1,500	831	669	1,500	0.00%	1,500	0.00%
P & Z - Tools & Equipment	85	500	500	-	500	500	0.00%	500	0.00%
<b>TOTAL MATERIALS &amp; SUPPLIES</b>	<b>27,610</b>	<b>67,700</b>	<b>67,700</b>	<b>14,597</b>	<b>53,103</b>	<b>67,700</b>		<b>66,800</b>	
<b>OTHER CHARGES:</b>									
P & Z - Training & Travel	918	17,500	17,500	952	16,548	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	28,380	24,300	24,300	17,561	6,739	24,300	0.00%	24,300	0.00%
<b>TOTAL OTHER CHARGES</b>	<b>29,298</b>	<b>70,300</b>	<b>70,300</b>	<b>18,513</b>	<b>51,787</b>	<b>70,300</b>		<b>70,300</b>	
<b>CAPITAL OUTLAY:</b>									
P & Z - Building, Ground & Plant	-	20,000	20,000	-	20,000	20,000	0.00%	20,000	0.00%
<b>TOTAL CAPITAL OUTLAY</b>	<b>-</b>	<b>20,000</b>	<b>20,000</b>	<b>-</b>	<b>20,000</b>	<b>20,000</b>		<b>20,000</b>	
<b>TOTAL EXPENDITURES</b>	<b>1,262,116</b>	<b>1,586,592</b>	<b>1,766,592</b>	<b>617,875</b>	<b>1,355,003</b>	<b>1,972,878</b>		<b>1,740,484</b>	

**PLANNING & ZONING**

**ACCOUNT NUMBER: 001-400610**

**NARRATIVE EXPLANATION OF CAPITAL OUTLAY  
FOR REQUESTED YEAR 2022**

<b>CAPITAL OUTLAY:</b>	<b>AMOUNT</b>	<b>DETAILED DESCRIPTION</b>	<b>Sub-total</b>
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	2020	2021		2021				2022	
	2020			Actual	Estimate	Projected	% Change		
	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
<b>EXPENDITURES:</b>									
<b>PERSONAL SERVICES:</b>									
CZM - Salaries	170,737	169,500	169,500	80,571	152,429	233,000	37.46%	182,000	-21.89%
CZM - Per Diem	-	5,040	5,040	-	5,040	5,040	0.00%	5,040	0.00%
CZM - Retirement	20,915	21,000	21,000	9,870	11,630	21,500	2.38%	21,000	-2.33%
CZM - Life/Health Insurance	35,190	39,500	39,500	18,263	18,737	37,000	-6.33%	39,500	6.76%
CZM - Workers Compensation	854	850	850	403	497	900	5.88%	1,000	11.11%
CZM - Unemployment	17	20	20	8	12	20	0.00%	20	0.00%
CZM - Medicare	2,472	2,500	2,500	1,169	1,431	2,600	4.00%	2,700	3.85%
CZM - Disability	542	600	600	299	301	600	0.00%	600	0.00%
CZM - Deferred Compensation	5,586	5,900	5,900	2,473	3,127	5,600	-5.08%	5,600	0.00%
CZM - OPEB Contribution	5,976	6,000	6,000	2,820	3,380	6,200	3.33%	6,400	3.23%
CZM - Miscellaneous	-	78	78	-	78	78	0.00%	78	0.00%
<b>TOTAL PERSONAL SERVICES</b>	<b>242,289</b>	<b>250,988</b>	<b>250,988</b>	<b>115,876</b>	<b>196,662</b>	<b>312,538</b>		<b>263,938</b>	
<b>OPERATING SERVICES:</b>									
CZM - Ads, Dues & Subscriptions	37	1,100	1,100	72	1,028	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	35,465	134,210	134,210	30,750	103,460	134,210	0.00%	134,210	0.00%
CZM - Professional Services	4,600	125,500	125,500	-	125,500	125,500	0.00%	125,500	0.00%
CZM - Property Insurance	2,334	2,567	2,567	855	13,757	14,612	469.22%	7,284	-50.15%
CZM - Automobile Insurance	1,004	1,105	1,105	359	3,915	4,274	286.79%	4,335	1.43%
CZM - Employee Liability	535	588	588	190	439	629	6.97%	660	4.93%
CZM - General Liability	3,738	4,111	4,111	1,334	2,668	4,002	-2.65%	4,205	5.07%
<b>TOTAL OPERATING SERVICES</b>	<b>47,713</b>	<b>286,681</b>	<b>286,681</b>	<b>33,560</b>	<b>268,267</b>	<b>301,827</b>		<b>294,794</b>	
<b>MATERIALS &amp; SUPPLIES:</b>									
CZM - Office & Communications Equip.	2,893	6,000	6,000	-	8,000	8,000	33.33%	8,000	0.00%
CZM - Office Supplies	-	1,200	1,200	-	1,200	1,200	0.00%	1,200	0.00%
CZM - Food & Clothing	306	1,250	1,250	600	650	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	99	1,800	1,800	56	1,744	1,800	0.00%	1,800	0.00%
CZM - Gravel, Sand, Dirt & Shells	1,697	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%
<b>TOTAL MATERIALS &amp; SUPPLIES</b>	<b>4,995</b>	<b>33,550</b>	<b>33,550</b>	<b>656</b>	<b>34,894</b>	<b>35,550</b>		<b>35,550</b>	

# COASTAL ZONE MANAGEMENT

**ACCOUNT NUMBER: 001-400611**

Description	2020	2021		2021			2022		% Change Projected Actual vs Proposed
	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	
<b>EXPENDITURES (CONT.)</b>									
<b>OTHER CHARGES:</b>									
CZM - Training & Travel	165	5,500	5,500	138	5,362	5,500	0.00%	5,500	0.00%
CZM - Official Fees	-	200	200	-	200	200	0.00%	200	0.00%
<b>TOTAL OTHER CHARGES</b>	<b>165</b>	<b>5,700</b>	<b>5,700</b>	<b>138</b>	<b>5,562</b>	<b>5,700</b>		<b>5,700</b>	
<b>CAPITAL OUTLAY:</b>									
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	-	-	-	-	-	0.00%	-	0.00%
CZM - Office Equipment	41,588	2,000	2,000	-	-	-	-100.00%	-	0.00%
CZM - Other Fees	-	1,000	1,000	-	1,000	1,000	0.00%	1,000	0.00%
<b>TOTAL CAPITAL OUTLAY</b>	<b>65,552</b>	<b>78,000</b>	<b>78,000</b>	<b>-</b>	<b>76,000</b>	<b>76,000</b>		<b>76,000</b>	
<b>INTERGOVERNMENTAL</b>									
CZM - Grants	-	19,000	19,000	-	19,000	19,000	0.00%	19,000	0.00%
<b>TOTAL INTERGOVERNMENTAL</b>	<b>-</b>	<b>19,000</b>	<b>19,000</b>	<b>-</b>	<b>19,000</b>	<b>19,000</b>		<b>19,000</b>	
<b>TOTAL EXPENDITURES</b>	<b>360,714</b>	<b>673,919</b>	<b>673,919</b>	<b>150,230</b>	<b>600,385</b>	<b>750,615</b>		<b>694,982</b>	

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**COASTAL ZONE MANAGEMENT**

**ACCOUNT NUMBER: 001-400611**

**NARRATIVE EXPLANATION OF CAPITAL OUTLAY  
FOR REQUESTED YEAR 2022**

<b>CAPITAL OUTLAY:</b>	<b>AMOUNT</b>	<b>DETAILED DESCRIPTION</b>	<b>Sub-total</b>
Improvements other than Buildings	\$ 75,000	Wetland Watcher Park and Jetty	\$ 75,000
Other Fees	\$ 1,000	CIAP Required Advisement	\$ 1,000
<b>Grand Total Requested:</b>	<b>\$ 76,000</b>		

**ICC BUILDING CODES**  
**ACCOUNT NUMBER: 001-400612**

Description	2020	2021					2022		
	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
<b>EXPENDITURES:</b>									
<b>PERSONAL SERVICES:</b>									
Bldg Code - Salaries	153,256	159,000	159,000	70,620	133,380	204,000	28.30%	169,000	-17.16%
Bldg Code - Retirement	18,773	19,500	19,500	8,650	10,850	19,500	0.00%	19,500	0.00%
Bldg Code - Life/Health Insurance	46,808	53,000	53,000	24,545	20,955	45,500	-14.15%	53,000	16.48%
Bldg Code - Workers Compensation	766	800	800	353	447	800	0.00%	850	6.25%
Bldg Code - Unemployment	15	20	20	7	13	20	0.00%	20	0.00%
Bldg Code - Medicare	2,141	2,300	2,300	988	1,312	2,300	0.00%	2,500	8.70%
Bldg Code - Disability	500	525	525	261	264	525	0.00%	600	14.29%
Bldg Code - Deferred Compensation	1,120	1,400	1,400	508	692	1,200	-14.29%	1,200	0.00%
Bldg Code - Dental Insurance	355	360	360	180	180	360	0.00%	360	0.00%
Bldg Code - OPEB Contribution	5,364	5,600	5,600	2,472	3,128	5,600	0.00%	6,000	7.14%
Bldg Code - Miscellaneous	-	39	39	-	39	39	0.00%	39	0.00%
<b>TOTAL PERSONAL SERVICES</b>	<b>229,098</b>	<b>242,544</b>	<b>242,544</b>	<b>108,584</b>	<b>171,260</b>	<b>279,844</b>		<b>253,069</b>	
<b>OPERATING SERVICES:</b>									
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	427,043	563,000	563,000	265,328	297,672	563,000	0.00%	598,000	6.22%
Bldg Code - Employee Liability	593	652	652	214	633	847	29.91%	890	5.08%
Bldg Code - General Liability	4,146	4,561	4,561	1,505	3,846	5,351	17.32%	5,620	5.03%
<b>TOTAL OPERATING SERVICES</b>	<b>431,782</b>	<b>576,597</b>	<b>576,597</b>	<b>267,047</b>	<b>310,535</b>	<b>577,582</b>		<b>612,894</b>	
<b>MATERIALS &amp; SUPPLIES:</b>									
Bldg Code - Office & Comm. Equip.	-	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	-	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%
<b>TOTAL MATERIALS &amp; SUPPLIES</b>	<b>600</b>	<b>8,600</b>	<b>8,600</b>	<b>600</b>	<b>8,000</b>	<b>8,600</b>		<b>8,600</b>	
<b>OTHER CHARGES:</b>									
Bldg Code - Training & Travel	-	4,000	4,000	172	3,828	4,000	0.00%	4,000	0.00%
<b>TOTAL OTHER CHARGES</b>	<b>-</b>	<b>4,000</b>	<b>4,000</b>	<b>172</b>	<b>3,828</b>	<b>4,000</b>		<b>4,000</b>	
<b>TOTAL EXPENDITURES</b>	<b>661,480</b>	<b>831,741</b>	<b>831,741</b>	<b>376,403</b>	<b>493,623</b>	<b>870,026</b>		<b>878,563</b>	

# DATA PROCESSING

**ACCOUNT NUMBER: 001-400620**

Description	2020	2021					2022		
	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
<b>EXPENDITURES:</b>									
<b>OPERATING SERVICES:</b>									
Data Proc - Ads, Dues & Subscriptions	360	500	500	-	360	360	-28.00%	400	11.11%
Data Proc - Printing	2,305	2,500	2,500	883	1,617	2,500	0.00%	2,500	0.00%
Data Proc - Postage	22,745	24,000	24,000	6,334	17,666	24,000	0.00%	24,000	0.00%
Data Proc - Telephone	483	720	720	220	380	600	-16.67%	720	20.00%
Data Proc - Rentals	-	500	500	-	500	500	0.00%	500	0.00%
Data Proc - Maint. of Property & Eqpt	-	1,000	1,000	-	500	500	-50.00%	1,000	100.00%
Data Proc - Contractual Services	101,723	90,400	90,400	65,370	41,280	106,650	17.98%	111,830	4.86%
Data Proc - Professional Services	38,624	53,750	53,750	18,585	25,165	43,750	-18.60%	50,750	16.00%
<b>TOTAL OPERATING SERVICES</b>	<b>166,240</b>	<b>173,370</b>	<b>173,370</b>	<b>91,392</b>	<b>87,468</b>	<b>178,860</b>		<b>191,700</b>	
<b>MATERIALS &amp; SUPPLIES:</b>									
Data Proc - Office & Comm. Equipment	3,401	6,000	6,000	2,220	1,780	4,000	-33.33%	5,000	25.00%
Data Proc - Office Supplies	5,599	5,500	5,500	2,033	2,467	4,500	-18.18%	6,000	33.33%
Data Proc - Small Tools & Equipment	-	500	500	-	250	250	-50.00%	500	100.00%
<b>TOTAL MATERIALS &amp; SUPPLIES</b>	<b>9,000</b>	<b>12,000</b>	<b>12,000</b>	<b>4,253</b>	<b>4,497</b>	<b>8,750</b>		<b>11,500</b>	
<b>CAPITAL OUTLAY:</b>									
Data Proc - Office Equipment	-	20,000	20,000	-	15,000	15,000	-25.00%	-	-100.00%
<b>TOTAL CAPITAL OUTLAY</b>	<b>-</b>	<b>20,000</b>	<b>20,000</b>	<b>-</b>	<b>15,000</b>	<b>15,000</b>		<b>-</b>	
<b>TOTAL EXPENDITURES</b>	<b>175,240</b>	<b>205,370</b>	<b>205,370</b>	<b>95,645</b>	<b>106,965</b>	<b>202,610</b>		<b>203,200</b>	

**INFORMATION TECHNOLOGY**  
**ACCOUNT NUMBER: 001-400625**

Description	2020	2021					2022		
	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
<b>EXPENDITURES:</b>									
<b>PERSONAL SERVICES:</b>									
Info Tech - Salaries	361,559	363,500	363,500	161,990	339,010	501,000	37.83%	386,000	-22.95%
Info Tech - FICA	-	-	-	139	611	750	100.00%	750	0.00%
Info Tech - Retirement	44,141	44,500	44,500	19,844	25,156	45,000	1.12%	45,000	0.00%
Info Tech - Life/Health Insurance	48,979	54,500	54,500	25,310	25,190	50,500	-7.34%	54,500	7.92%
Info Tech - Workers Compensation	1,808	1,850	1,850	810	1,090	1,900	2.70%	2,000	5.26%
Info Tech - Unemployment	36	40	40	16	24	40	0.00%	40	0.00%
Info Tech - Medicare	5,345	5,300	5,300	2,400	3,300	5,700	7.55%	5,600	-1.75%
Info Tech - Disability	1,132	1,200	1,200	599	601	1,200	0.00%	1,300	8.33%
Info Tech - Deferred Compensation	12,465	12,700	12,700	5,857	7,343	13,200	3.94%	13,200	0.00%
Info Tech - Dental Insurance	230	240	240	120	80	200	-16.67%	240	20.00%
Info Tech - OPEB Contribution	12,655	12,800	12,800	5,670	7,130	12,800	0.00%	13,500	5.47%
Info Tech - Miscellaneous	45	-	-	-	-	-	0.00%	-	0.00%
<b>TOTAL PERSONAL SERVICES</b>	<b>488,395</b>	<b>496,630</b>	<b>496,630</b>	<b>222,755</b>	<b>409,535</b>	<b>632,290</b>		<b>522,130</b>	
<b>OPERATING SERVICES:</b>									
Info Tech - Ads, Dues & Subscriptions	12,655	12,280	12,280	4,084	(3,204)	880	-92.83%	880	0.00%
Info Tech - Printing	-	450	450	-	450	450	0.00%	450	0.00%
Info Tech - Postage	-	500	500	39	461	500	0.00%	500	0.00%
Info Tech - Telephone	3,586	1,200	1,200	1,636	(436)	1,200	0.00%	1,200	0.00%
Info Tech - Rentals	-	12,680	12,680	5,299	(5,299)	-	-100.00%	-	0.00%
Info Tech - Maint. of Property & Eqpt	2,926	4,550	4,550	14,002	(9,452)	4,550	0.00%	4,550	0.00%
Info Tech - Contractual Services	261,670	289,500	289,500	97,695	191,805	289,500	0.00%	289,500	0.00%
Info Tech - Professional Services	14,500	176,500	176,500	10,000	166,500	176,500	0.00%	188,500	6.80%
Info Tech - Automobile Insurance	3,299	3,629	3,629	1,076	11,747	12,823	253.35%	12,995	1.34%
Info Tech - Employee Liability	809	890	890	292	792	1,084	21.80%	1,140	5.17%
Info Tech - General Liability	5,659	6,225	6,225	2,056	4,806	6,862	10.23%	7,210	5.07%
<b>TOTAL OPERATING SERVICES</b>	<b>305,104</b>	<b>508,404</b>	<b>508,404</b>	<b>136,179</b>	<b>358,170</b>	<b>494,349</b>		<b>506,925</b>	
<b>MATERIALS &amp; SUPPLIES:</b>									
Info Tech - Office & Comm. Equipment	17,641	8,000	8,000	3,535	4,465	8,000	0.00%	8,000	0.00%
Info Tech - Office Supplies	1,575	3,000	3,000	560	2,440	3,000	0.00%	3,000	0.00%
Info Tech - Food & Clothing	900	800	800	1,014	(414)	600	-25.00%	600	0.00%
Info Tech - Maint. of Bldgs & Grounds	255	2,500	2,500	185	2,315	2,500	0.00%	2,500	0.00%
Info Tech - Vehicle Supplies	674	3,000	3,000	558	2,442	3,000	0.00%	3,000	0.00%
Info Tech - Equipment & Vehicle Parts	-	2,000	2,000	108	1,892	2,000	0.00%	2,000	0.00%
<b>TOTAL MATERIALS &amp; SUPPLIES</b>	<b>21,045</b>	<b>19,300</b>	<b>19,300</b>	<b>5,960</b>	<b>13,140</b>	<b>19,100</b>		<b>19,100</b>	

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**INFORMATION TECHNOLOGY**  
**ACCOUNT NUMBER: 001-400625**

Description	2020	2021					2022		
	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
<b>EXPENDITURES (CONT.)</b>									
<b>OTHER CHARGES:</b>									
Info Tech - Training & Travel	9,841	15,000	15,000	1,451	6,549	8,000	-46.67%	18,000	125.00%
Info Tech - Official Fees	-	-	-	153	(153)	-	0.00%	-	0.00%
<b>TOTAL OTHER CHARGES</b>	<b>9,841</b>	<b>15,000</b>	<b>15,000</b>	<b>1,604</b>	<b>6,396</b>	<b>8,000</b>		<b>18,000</b>	
<b>CAPITAL OUTLAY:</b>									
Info Tech - Office Equipment	199,765	355,000	355,000	-	355,000	355,000	0.00%	425,000	19.72%
<b>TOTAL CAPITAL OUTLAY</b>	<b>199,765</b>	<b>355,000</b>	<b>355,000</b>	<b>-</b>	<b>355,000</b>	<b>355,000</b>		<b>425,000</b>	
<b>TOTAL EXPENDITURES</b>	<b>1,024,150</b>	<b>1,394,334</b>	<b>1,394,334</b>	<b>366,498</b>	<b>1,142,241</b>	<b>1,508,739</b>		<b>1,491,155</b>	

# INFORMATION TECHNOLOGY

ACCOUNT NUMBER: 001-400625

## NARRATIVE EXPLANATION OF CAPITAL OUTLAY FOR REQUESTED YEAR 2022

<b>CAPITAL OUTLAY:</b>	<b>AMOUNT</b>	<b>DETAILED DESCRIPTION</b>	<b>Sub-total</b>
Office Equipment	\$ 425,000	Networking Hardware	\$ 340,000
		Phone Upgrades	35,000
		Access Control and Camera Upgrades	50,000

**Grand Total Requested:**

<b>\$ 425,000</b>
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**GIS**  
**ACCOUNT NUMBER: 001-400626**

Description	2020	2021					2022		
	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
<b>EXPENDITURES:</b>									
<b>PERSONAL SERVICES:</b>									
GIS - Salaries	271,384	342,000	342,000	151,123	268,877	420,000	22.81%	357,000	-15.00%
GIS - Retirement	33,285	42,000	42,000	18,553	23,447	42,000	0.00%	41,000	-2.38%
GIS - Life/Health Insurance	65,454	88,000	88,000	41,114	40,386	81,500	-7.39%	88,100	8.10%
GIS - Workers Compensation	12,488	18,250	18,250	8,118	10,132	18,250	0.00%	19,200	5.21%
GIS - Unemployment	27	35	35	15	20	35	0.00%	40	14.29%
GIS - Medicare	3,934	5,000	5,000	2,215	2,885	5,100	2.00%	5,200	1.96%
GIS - Disability	905	1,250	1,250	559	691	1,250	0.00%	1,200	-4.00%
GIS - Deferred Compensation	8,927	14,250	14,250	6,128	8,172	14,300	0.35%	14,000	-2.10%
GIS - Dental Insurance	525	625	625	312	313	625	0.00%	650	4.00%
GIS - OPEB Contribution	9,510	12,000	12,000	5,301	6,699	12,000	0.00%	12,500	4.17%
GIS - Miscellaneous	423	800	800	45	755	800	0.00%	800	0.00%
<b>TOTAL PERSONAL SERVICES</b>	<b>406,862</b>	<b>524,210</b>	<b>524,210</b>	<b>233,483</b>	<b>362,377</b>	<b>595,860</b>		<b>539,690</b>	
<b>OPERATING SERVICES:</b>									
GIS - Ads, Dues & Subscriptions	43,472	5,000	5,000	48,250	(48,250)	-	-100.00%	-	0.00%
GIS - Printing	1,998	3,200	3,200	-	3,200	3,200	0.00%	3,200	0.00%
GIS - Postage	303	500	500	-	500	500	0.00%	500	0.00%
GIS - Telephone	2,620	10,200	10,200	2,100	8,100	10,200	0.00%	10,200	0.00%
GIS - Rentals	420	17,396	17,396	5,661	(5,661)	-	-100.00%	-	0.00%
GIS - Maint. of Property & Eqpt	4,508	15,050	15,050	914	14,136	15,050	0.00%	15,050	0.00%
GIS - Contractual Services	12,738	10,000	10,000	3,550	6,450	10,000	0.00%	10,000	0.00%
GIS - Professional Services	95,140	125,000	125,000	120,660	4,340	125,000	0.00%	125,000	0.00%
GIS - Property Insurance	1,848	2,033	2,033	-	2,036	2,036	0.15%	2,140	5.11%
GIS - Automobile Insurance	3,012	3,314	3,314	1,076	15,662	16,738	405.07%	16,950	1.27%
GIS - Employee Liability	639	703	703	264	597	861	22.48%	910	5.69%
GIS - General Liability	4,478	4,926	4,926	1,855	3,630	5,485	11.35%	5,760	5.01%
<b>TOTAL OPERATING SERVICES</b>	<b>171,176</b>	<b>197,322</b>	<b>197,322</b>	<b>184,330</b>	<b>4,740</b>	<b>189,070</b>		<b>189,710</b>	
<b>MATERIALS &amp; SUPPLIES:</b>									
GIS - Office & Comm. Equipment	28,758	20,000	20,000	532	19,468	20,000	0.00%	20,000	0.00%
GIS - Office Supplies	3,235	16,000	16,000	1,966	14,034	16,000	0.00%	16,000	0.00%
GIS - Food & Clothing	1,827	2,600	2,600	1,539	1,061	2,600	0.00%	2,600	0.00%
GIS - Maint. of Bldgs & Grounds	1,454	1,500	1,500	730	770	1,500	0.00%	1,500	0.00%
GIS - Vehicle Supplies	1,380	15,000	15,000	1,168	(1,168)	-	-100.00%	-	0.00%
GIS - Miscellaneous	2,719	-	-	795	(795)	-	0.00%	-	0.00%
GIS - Equipment & Vehicle Parts	409	1,500	1,500	3,378	(1,878)	1,500	0.00%	1,500	0.00%
<b>TOTAL MATERIALS &amp; SUPPLIES</b>	<b>39,782</b>	<b>56,600</b>	<b>56,600</b>	<b>10,108</b>	<b>31,492</b>	<b>41,600</b>		<b>41,600</b>	

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**GIS**  
**ACCOUNT NUMBER: 001-400626**

Description	2020	2021					2022		
	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
<b>EXPENDITURES (CONT.)</b>									
<b>OTHER CHARGES:</b>									
GIS - Training & Travel	96	7,000	7,000	359	6,641	7,000	0.00%	7,000	0.00%
GIS - Official Fees	-	-	-	169	(169)	-	0.00%	-	0.00%
<b>TOTAL OTHER CHARGES</b>	<b>96</b>	<b>7,000</b>	<b>7,000</b>	<b>528</b>	<b>6,472</b>	<b>7,000</b>		<b>7,000</b>	
<b>CAPITAL OUTLAY:</b>									
GIS - Office Equipment	74,832	60,000	60,000	9,049	50,951	60,000	0.00%	60,000	0.00%
<b>TOTAL CAPITAL OUTLAY</b>	<b>74,832</b>	<b>60,000</b>	<b>60,000</b>	<b>9,049</b>	<b>50,951</b>	<b>60,000</b>		<b>60,000</b>	
<b>TOTAL EXPENDITURES</b>	<b>692,748</b>	<b>845,132</b>	<b>845,132</b>	<b>437,498</b>	<b>456,032</b>	<b>893,530</b>		<b>838,000</b>	

# GIS

ACCOUNT NUMBER: 001-400626

## NARRATIVE EXPLANATION OF CAPITAL OUTLAY FOR REQUESTED YEAR 2022

<b>CAPITAL OUTLAY:</b>	<b>AMOUNT</b>	<b>DETAILED DESCRIPTION</b>	<b>Sub-total</b>
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	2020	2021					2022		
	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
<b>EXPENDITURES:</b>									
<b>OPERATING SERVICES:</b>									
Research/Inv - Ads, Dues & Subscriptions	-	-	-	13,400	-	13,400	100.00%	8,400	-37.31%
Research/Inv - Professional Services	83,293	98,200	98,200	54,300	34,100	88,400	-9.98%	93,200	5.43%
<b>TOTAL OPERATING SERVICES</b>	<b>83,293</b>	<b>98,200</b>	<b>98,200</b>	<b>67,700</b>	<b>34,100</b>	<b>101,800</b>		<b>101,600</b>	
<b>OTHER CHARGES:</b>									
Research/Inv - Official Fees	63,373	-	-	-	-	-	0.00%	-	0.00%
<b>TOTAL OTHER CHARGES</b>	<b>63,373</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	
 <b>TOTAL EXPENDITURES</b>	 <b>146,666</b>	 <b>98,200</b>	 <b>98,200</b>	 <b>67,700</b>	 <b>34,100</b>	 <b>101,800</b>		 <b>101,600</b>	

## CABLE TV ADMINISTRATION

ACCOUNT NUMBER: 001-400635

Description	2020	2021					2022		
	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
<b>EXPENDITURES:</b>									
<b>OPERATING SERVICES:</b>									
Cable TV Admin - Contractual Services	802	6,000	6,000	5,802	198	6,000	0.00%	6,000	0.00%
Cable TV Admin - Professional Services	1,299	24,000	24,000	-	24,000	24,000	0.00%	17,500	-27.08%
<b>TOTAL OPERATING SERVICES</b>	<b>2,101</b>	<b>30,000</b>	<b>30,000</b>	<b>5,802</b>	<b>24,198</b>	<b>30,000</b>		<b>23,500</b>	
<b>MATERIALS &amp; SUPPLIES:</b>									
Cable TV Admin - Office & Comm. Eqpt	328	1,000	1,000	-	1,000	1,000	100.00%	10,000	900.00%
<b>TOTAL MATERIALS &amp; SUPPLIES</b>	<b>328</b>	<b>1,000</b>	<b>1,000</b>	<b>-</b>	<b>1,000</b>	<b>1,000</b>		<b>10,000</b>	
<b>CAPITAL OUTLAY:</b>									
Cable TV Admin - Office Eqpt	-	30,000	30,000	63,650	(33,650)	30,000	0.00%	16,500	-45.00%
<b>TOTAL CAPITAL OUTLAY</b>	<b>-</b>	<b>30,000</b>	<b>30,000</b>	<b>63,650</b>	<b>(33,650)</b>	<b>30,000</b>		<b>16,500</b>	
<b>TOTAL EXPENDITURES</b>	<b>2,429</b>	<b>61,000</b>	<b>61,000</b>	<b>69,452</b>	<b>(8,452)</b>	<b>61,000</b>		<b>50,000</b>	

**CABLE TV ADMINISTRATION**

**ACCOUNT NUMBER: 001-400635**

**NARRATIVE EXPLANATION OF CAPITAL OUTLAY  
FOR REQUESTED YEAR 2022**

<b>CAPITAL OUTLAY:</b>	<b>AMOUNT</b>	<b>DETAILED DESCRIPTION</b>	<b>Sub-total</b>
Office Equipment	\$ 16,500	Camera Miscellaneous Equipment	\$ 6,500 \$10,000
<b>Grand Total Requested:</b>	<b>\$ 16,500</b>		

# GENERAL GOVERNMENT BUILDINGS

ACCOUNT NUMBER: 001-400640

Description	2020	2021					2022		
	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
<b>EXPENDITURES:</b>									
<b>PERSONAL SERVICES:</b>									
Gen Govt - Salaries	561,408	695,000	695,000	236,225	429,775	666,000	-4.17%	600,000	-9.91%
Gen Govt - FICA	4,886	5,000	5,000	2,177	3,123	5,300	6.00%	6,000	13.21%
Gen Govt - Retirement	58,745	75,500	75,500	23,749	29,251	53,000	-29.80%	58,500	10.38%
Gen Govt - Life/Health Insurance	124,777	197,100	197,100	64,272	50,228	114,500	-41.91%	144,500	26.20%
Gen Govt - Workers Compensation	31,488	39,500	39,500	13,190	16,310	29,500	-25.32%	34,000	15.25%
Gen Govt - Unemployment	56	70	70	24	46	70	0.00%	60	-14.29%
Gen Govt - Medicare	8,039	9,700	9,700	3,346	4,254	7,600	-21.65%	8,700	14.47%
Gen Govt - Disability	1,707	2,300	2,300	813	787	1,600	-30.43%	2,000	25.00%
Gen Govt - Deferred Compensation	13,612	11,900	11,900	3,794	3,206	7,000	-41.18%	5,500	-21.43%
Gen Govt - Dental Insurance	1,190	1,700	1,700	550	650	1,200	-29.41%	1,350	12.50%
Gen Govt - OPEB Contribution	19,626	24,500	24,500	8,268	10,932	19,200	-21.63%	21,000	9.38%
Gen Govt - Miscellaneous	1,025	2,100	2,100	890	1,610	2,500	19.05%	2,625	5.00%
<b>TOTAL PERSONAL SERVICES</b>	<b>826,559</b>	<b>1,064,370</b>	<b>1,064,370</b>	<b>357,298</b>	<b>550,172</b>	<b>907,470</b>		<b>884,235</b>	
<b>OPERATING SERVICES:</b>									
Gen Govt - Ads, Dues & Subscriptions	44	2,000	2,000	-	2,000	2,000	0.00%	2,100	5.00%
Gen Govt - Printing	2,641	1,600	1,600	311	1,289	1,600	0.00%	1,680	5.00%
Gen Govt - Utilities - Electric	218,507	175,000	175,000	121,264	28,736	150,000	-14.29%	200,000	33.33%
Gen Govt - Utilities - Gas	1,179	1,400	1,400	432	2,068	2,500	78.57%	3,000	20.00%
Gen Govt - Utilities - Water	32,189	22,000	22,000	11,766	8,234	20,000	-9.09%	21,000	5.00%
Gen Govt - Postage	172	-	-	-	-	-	0.00%	-	0.00%
Gen Govt - Telephone	68,439	64,000	64,000	34,272	25,728	60,000	-6.25%	63,000	5.00%
Gen Govt - Rentals	45,142	97,749	97,749	12,278	69,722	82,000	-16.11%	86,900	5.98%
Gen Govt - Maint of Property & Equip	381,074	600,000	600,000	102,159	497,841	600,000	0.00%	664,225	10.70%
Gen Govt - Contractual Services	390,163	577,350	577,350	159,267	394,083	553,350	-4.16%	738,700	33.50%
Gen Govt - Professional Services	24,216	385,000	385,000	61,813	323,187	385,000	0.00%	404,250	5.00%
Gen Govt - Property Insurance	250,962	241,693	241,693	71,688	938,084	1,009,772	317.79%	513,080	-49.19%
Gen Govt - Automobile Insurance	12,050	13,255	13,255	4,306	43,069	47,375	257.41%	48,025	1.37%
Gen Govt - Employee Liability	2,709	2,980	2,980	993	3,075	4,068	36.51%	4,275	5.09%
Gen Govt - General Liability	18,952	20,847	20,847	6,984	18,677	25,661	23.09%	26,945	5.00%
Gen Govt - Boiler Policy	24,814	27,295	27,295	8,863	22,569	31,432	15.16%	33,005	5.00%
<b>TOTAL OPERATING SERVICES</b>	<b>1,473,253</b>	<b>2,232,169</b>	<b>2,232,169</b>	<b>596,396</b>	<b>2,378,362</b>	<b>2,974,758</b>		<b>2,810,185</b>	

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# GENERAL GOVERNMENT BUILDINGS

ACCOUNT NUMBER: 001-400640

Description	2020	2021					2022		
	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
<b>EXPENDITURES: (CONT.)</b>									
<b>MATERIALS &amp; SUPPLIES:</b>									
Gen Govt - Office & Comm. Equipment	22,134	31,500	31,500	4,461	27,039	31,500	0.00%	33,075	5.00%
Gen Govt - Office Supplies	2,794	2,500	2,500	2,153	347	2,500	0.00%	2,625	5.00%
Gen Govt - Educational, Rec, & Culture	442	2,000	2,000	-	2,000	2,000	0.00%	2,100	5.00%
Gen Govt - Medical Supplies	4,372	6,000	6,000	266	5,734	6,000	0.00%	6,300	5.00%
Gen Govt - Food & Clothing	15,589	15,000	15,000	1,389	13,611	15,000	0.00%	15,750	5.00%
Gen Govt - Maint. of Bldgs. & Grounds	125,839	240,000	240,000	35,863	204,137	240,000	0.00%	252,000	5.00%
Gen Govt - Vehicle Supplies	14,181	25,000	25,000	3,206	21,794	25,000	0.00%	26,250	5.00%
Gen Govt - Miscellaneous	9,484	25,000	25,000	1,554	23,446	25,000	0.00%	26,250	5.00%
Gen Govt - Sand, Gravel & Dirt	-	2,500	2,500	-	2,500	2,500	0.00%	2,625	5.00%
Gen Govt - Equipment & Vehicle Parts	6,602	10,000	10,000	1,240	8,760	10,000	0.00%	10,500	5.00%
Gen Govt - Misc. Chemicals	3,736	10,000	10,000	3,463	6,537	10,000	0.00%	10,500	5.00%
Gen Govt - Tools & Equipment	4,898	10,000	10,000	1,148	8,852	10,000	0.00%	10,500	5.00%
<b>TOTAL MATERIALS &amp; SUPPLIES</b>	<b>210,071</b>	<b>379,500</b>	<b>379,500</b>	<b>54,743</b>	<b>324,757</b>	<b>379,500</b>		<b>398,475</b>	
<b>OTHER CHARGES:</b>									
Gen Govt - Training & Travel	1,300	10,500	10,500	958	9,542	10,500	0.00%	11,025	5.00%
Gen Govt - Official Fees	21	2,500	2,500	161	2,339	2,500	0.00%	2,650	6.00%
<b>TOTAL OTHER CHARGES</b>	<b>1,321</b>	<b>13,000</b>	<b>13,000</b>	<b>1,119</b>	<b>11,881</b>	<b>13,000</b>		<b>13,675</b>	
<b>CAPITAL OUTLAY:</b>									
Gen Govt - Improvements Other than Bldg	989,042	5,175,000	5,210,000	35,000	1,188,000	1,223,000	-76.53%	7,285,065	495.67%
Gen Govt - Acquisition of Motor Vehicles	27,741	-	-	-	-	-	0.00%	35,000	1000.00%
Gen Govt - Buildings & Grounds	182,361	48,000	48,000	-	48,000	48,000	100.00%	-	-100.00%
Gen Govt - Heavy Movable Equipment	8,174	16,000	16,000	5,391	10,609	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	184,339	160,000	160,000	32,592	127,408	160,000	0.00%	323,000	101.88%
Gen Govt - Architectural/Engineering Fees	183,860	300,000	265,000	26,504	280,842	307,346	15.98%	400,000	30.15%
Gen Govt - Other Fees	655	-	-	667	(667)	-	0.00%	-	0.00%
<b>TOTAL CAPITAL OUTLAY</b>	<b>1,576,172</b>	<b>5,739,000</b>	<b>5,739,000</b>	<b>100,154</b>	<b>1,694,192</b>	<b>1,794,346</b>		<b>8,099,065</b>	
<b>INTERGOVERNMENTAL:</b>									
Gen Govt - Interg. Service Charge	374,975	350,000	350,000	174,992	210,008	385,000	10.00%	404,250	5.00%
<b>TOTAL INTERGOVERNMENTAL</b>	<b>374,975</b>	<b>350,000</b>	<b>350,000</b>	<b>174,992</b>	<b>210,008</b>	<b>385,000</b>		<b>404,250</b>	
<b>TOTAL EXPENDITURES</b>	<b>4,462,351</b>	<b>9,778,039</b>	<b>9,778,039</b>	<b>1,284,702</b>	<b>5,169,372</b>	<b>6,454,074</b>		<b>12,609,885</b>	



**GENERAL GOVERNMENT BUILDINGS**  
**ACCOUNT NUMBER: 001-400640**

**NARRATIVE EXPLANATION OF CAPITAL OUTLAY**  
**FOR REQUESTED YEAR 2022**

<b>CAPITAL OUTLAY:</b>	<b>AMOUNT</b>	<b>DETAILED DESCRIPTION</b>	<b>Sub-total</b>
Improvements Other than Building	\$ 7,285,065	Clerk of Court Renovations	\$ 770,000
		Courthouse -AHU #5	100,065
		Courthouse -Ballards Replacement	350,000
		Courthouse -2nd Floor Renovation of Court Rooms	6,000,000
		Edward A Dufrene Canopy Stairway Improvements	15,000
		Government Building Offices	40,000
		LSU Ag Building	10,000
Acquisition of Vehicles	\$ 35,000	One-ton Tool Truck	\$ 35,000
Heavy Movable Equipment	\$ 16,000	Zero-turn Mower	\$ 16,000
Office Equipment	\$ 40,000	Miscellaneous Office Equipment & Furniture	\$ 40,000
Major Repairs	\$ 323,000	Repairs to Elevators	\$ 59,850
		Repairs/Replace AC/Heating	36,225
		Repairs to Generator	18,375
		Repairs to Plumbing	18,375
		Repairs to Security Equipment & Systems	18,375
		Repairs/Replace Electrical	16,800
		Rekey Building	20,000
		Courthouse Pavers	35,000
		Westbank Yard Roof	100,000
Architectural/Engineering Fees	\$ 400,000	Courthouse -AHU # 1&3	\$ 300,000
		Courthouse Renovations	100,000
<b>Grand Total Requested:</b>	<b>\$ 8,099,065</b>		

## RETIREMENT SYSTEM CONTRIBUTIONS

**ACCOUNT NUMBER: 001-400650**

Description	<u>2020</u>	<u>2021</u>					<u>2022</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
<b>EXPENDITURES:</b>									
<b>INTERGOVERNMENTAL:</b>									
Ad Valorem Tax Deduction- Sheriff Ret.	164,799	174,500	174,500	-	175,382	175,382	0.51%	132,000	-24.74%
<b>TOTAL INTERGOVERNMENTAL</b>	<b>164,799</b>	<b>174,500</b>	<b>174,500</b>	<b>-</b>	<b>175,382</b>	<b>175,382</b>		<b>132,000</b>	
<b>TOTAL EXPENDITURES</b>	<b>164,799</b>	<b>174,500</b>	<b>174,500</b>	<b>-</b>	<b>175,382</b>	<b>175,382</b>		<b>132,000</b>	

## RETIRED EMPLOYEES GROUP INSURANCE

ACCOUNT NUMBER: 001-400670

Description	2020	2021					2022		
	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
<b>EXPENDITURES:</b>									
<b>PERSONAL SERVICES:</b>									
Retired Employees - Post-Emp Health Ins.	274,580	372,926	372,926	160,834	178,926	339,760	-8.89%	401,100	18.05%
<b>TOTAL PERSONAL SERVICES</b>	<b>274,580</b>	<b>372,926</b>	<b>372,926</b>	<b>160,834</b>	<b>178,926</b>	<b>339,760</b>		<b>401,100</b>	
<b>TOTAL EXPENDITURES</b>	<b>274,580</b>	<b>372,926</b>	<b>372,926</b>	<b>160,834</b>	<b>178,926</b>	<b>339,760</b>		<b>401,100</b>	

**RISK MANAGEMENT**  
**ACCOUNT NUMBER: 001-400675**

Description	2020	2021					2022		
	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
<b>EXPENDITURES:</b>									
<b>PERSONAL SERVICES:</b>									
Risk Mngt - Salaries	323,024	333,500	333,500	147,246	285,754	433,000	29.84%	351,000	-18.94%
Risk Mngt - FICA	25	-	-	-	-	-	0.00%	-	0.00%
Risk Mngt - Retirement	39,521	41,000	41,000	18,038	22,962	41,000	0.00%	40,500	-1.22%
Risk Mngt - Life/Health Insurance	41,895	48,000	48,000	22,278	22,722	45,000	-6.25%	48,000	6.67%
Risk Mngt - Workers Compensation	1,615	1,700	1,700	736	964	1,700	0.00%	1,800	5.88%
Risk Mngt - Unemployment	32	35	35	15	20	35	0.00%	35	0.00%
Risk Mngt - Medicare	4,891	4,900	4,900	2,238	2,862	5,100	4.08%	5,100	0.00%
Risk Mngt - Disability	1,023	1,100	1,100	545	555	1,100	0.00%	1,200	9.09%
Risk Mngt - Deferred Compensation	19,089	21,200	21,200	9,222	11,778	21,000	-0.94%	21,000	0.00%
Risk Mngt - Dental Insurance	240	240	240	120	120	240	0.00%	240	0.00%
Risk Mngt - OPEB Contribution	11,292	11,700	11,700	5,154	6,546	11,700	0.00%	12,500	6.84%
Risk Mngt - Miscellaneous	45	1,500	1,500	45	1,455	1,500	0.00%	1,500	0.00%
<b>TOTAL PERSONAL SERVICES</b>	<b>442,692</b>	<b>464,875</b>	<b>464,875</b>	<b>205,637</b>	<b>355,738</b>	<b>561,375</b>		<b>482,875</b>	
<b>OPERATING SERVICES:</b>									
Risk Mngt - Ads, Dues & Subscriptions	1,128	5,934	5,934	584	5,076	5,660	-4.62%	5,465	-3.45%
Risk Mngt - Printing	105	1,000	1,000	100	900	1,000	0.00%	1,000	0.00%
Risk Mngt - Postage	38	1,000	1,000	-	-	-	-100.00%	-	0.00%
Risk Mngt - Telephone	2,825	3,540	3,540	1,415	1,685	3,100	-12.43%	3,200	3.23%
Risk Mngt - Rentals	2,579	12,874	12,874	1,430	11,444	12,874	0.00%	20,000	55.35%
Risk Mngt - Maint of Property & Equip	-	5,000	5,000	442	558	1,000	-80.00%	3,000	200.00%
Risk Mngt - Contractual Services	581	600	600	400	200	600	0.00%	960	60.00%
Risk Mngt - Professional Services	10,870	10,000	10,000	-	10,000	10,000	0.00%	10,000	0.00%
Risk Mngt - Auto Insurance	4,017	4,418	4,418	1,435	11,746	13,181	198.35%	13,375	1.47%
Risk Mngt - Employee Liability	436	479	479	162	438	600	25.26%	630	5.00%
Risk Mngt - General Liability	3,049	3,354	3,354	1,142	2,661	3,803	13.39%	3,995	5.05%
<b>TOTAL OPERATING SERVICES</b>	<b>25,628</b>	<b>48,199</b>	<b>48,199</b>	<b>7,110</b>	<b>44,708</b>	<b>51,818</b>		<b>61,625</b>	

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**RISK MANAGEMENT**  
**ACCOUNT NUMBER: 001-400675**

Description	2020	2021					2022		
	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
<b>EXPENDITURES: (CONT.)</b>									
<b>MATERIALS &amp; SUPPLIES:</b>									
Risk Mngt - Office & Comm. Equipment	8,781	12,000	12,000	205	6,795	7,000	-41.67%	7,000	0.00%
Risk Mngt - Office Supplies	5,170	8,000	8,000	152	1,848	2,000	-75.00%	4,000	100.00%
Risk Mngt - Educational	-	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	2,126	1,800	6,800	2,592	(972)	1,620	-76.18%	7,300	350.62%
Risk Mngt - Maint of Bldg & Grds	745	3,000	3,000	140	1,360	1,500	-50.00%	1,500	0.00%
Risk Mngt - Vehicle Supplies	2,190	7,000	7,000	637	4,363	5,000	-28.57%	5,000	0.00%
Risk Mngt - Miscellaneous	98	2,000	2,000	-	2,000	2,000	0.00%	500	-75.00%
Risk Mngt - Vehicle Parts & Equipment	902	4,000	4,000	2,108	1,892	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	-	2,000	2,000	-	1,000	1,000	-50.00%	1,000	0.00%
<b>TOTAL MATERIALS &amp; SUPPLIES</b>	<b>20,012</b>	<b>47,300</b>	<b>52,300</b>	<b>5,834</b>	<b>25,786</b>	<b>31,620</b>		<b>37,800</b>	
<b>OTHER CHARGES:</b>									
Risk Mngt - Training & Travel	1,008	15,000	10,000	876	14,124	15,000	50.00%	10,000	-33.33%
Risk Mngt - Miscellaneous	(214,126)	50	50	80	(30)	50	0.00%	50	0.00%
<b>TOTAL OTHER CHARGES</b>	<b>(213,118)</b>	<b>15,050</b>	<b>10,050</b>	<b>956</b>	<b>14,094</b>	<b>15,050</b>		<b>10,050</b>	
<b>TOTAL EXPENDITURES</b>	<b>275,214</b>	<b>575,424</b>	<b>575,424</b>	<b>219,537</b>	<b>440,326</b>	<b>659,863</b>		<b>592,350</b>	

**GRANTS ADMINISTRATION**  
**ACCOUNT NUMBER: 001-400680**

Description	2020	2021					2022		
	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
<b>EXPENDITURES:</b>									
<b>PERSONAL SERVICES:</b>									
Grants - Salaries	216,417	241,600	241,600	110,135	181,865	292,000	20.86%	270,000	-7.53%
Grants - Retirement	26,242	29,600	29,600	13,492	17,508	31,000	4.73%	31,000	0.00%
Grants - Life/Health Insurance	43,382	60,000	60,000	30,778	31,722	62,500	4.17%	67,500	8.00%
Grants - Workers Compensation	1,082	1,250	1,250	551	749	1,300	4.00%	1,400	7.69%
Grants - Unemployment	22	25	25	11	14	25	0.00%	30	20.00%
Grants - Medicare	3,036	3,600	3,600	1,571	2,129	3,700	2.78%	4,000	8.11%
Grants - Disability	671	800	800	402	448	850	6.25%	1,000	17.65%
Grants - Deferred Compensation	459	500	500	2,681	3,619	6,300	1160.00%	10,000	58.73%
Grants - Dental Insurance	290	360	360	230	240	470	30.56%	500	6.38%
Grants - OPEB Contribution	7,574	8,500	8,500	3,855	5,145	9,000	5.88%	9,500	5.56%
Grants - Miscellaneous	45	150	150	45	55	100	-33.33%	150	50.00%
<b>TOTAL PERSONAL SERVICES</b>	<b>299,220</b>	<b>346,385</b>	<b>346,385</b>	<b>163,751</b>	<b>243,494</b>	<b>407,245</b>		<b>395,080</b>	
<b>OPERATING SERVICES:</b>									
Grants - Ads, Dues & Subscriptions	125	900	900	216	84	300	-66.67%	900	200.00%
Grants - Printing	176	175	175	113	87	200	14.29%	200	0.00%
Grants - Postage	61	200	200	27	73	100	-50.00%	200	100.00%
Grants - Telephone	578	1,200	1,200	244	216	460	-61.67%	750	63.04%
Grants - Maint of Property & Equipment	-	300	300	-	300	300	0.00%	500	66.67%
Grants - Contractual Services	1,291	1,000	1,000	366	634	1,000	0.00%	1,000	0.00%
Grants - Professional Services	22,269	51,000	51,000	410	10,590	11,000	-78.43%	31,000	181.82%
Grants - Employee Liability	299	329	329	106	325	431	31.00%	455	5.57%
Grants - General Liability	2,092	2,301	2,301	743	1,974	2,717	18.08%	2,855	5.08%
<b>TOTAL OPERATING SERVICES</b>	<b>26,891</b>	<b>57,405</b>	<b>57,405</b>	<b>2,225</b>	<b>14,283</b>	<b>16,508</b>		<b>37,860</b>	
<b>MATERIALS &amp; SUPPLIES:</b>									
Grants - Office & Comm. Equipment	3,558	2,000	2,000	2,202	5,044	7,246	262.30%	4,500	-37.90%
Grants - Office Supplies	2,128	5,000	5,000	600	900	1,500	-70.00%	2,000	33.33%
Grants - Food & Clothing	863	1,100	1,100	900	-	900	-18.18%	800	-11.11%
Grants - Vehicle Supplies	-	-	-	-	150	150	100.00%	500	233.33%
Grants - Equipment & Vehicle Repairs	10	-	-	37	213	250	100.00%	1,500	500.00%
<b>TOTAL MATERIALS &amp; SUPPLIES</b>	<b>6,559</b>	<b>8,100</b>	<b>8,100</b>	<b>3,739</b>	<b>6,307</b>	<b>10,046</b>		<b>9,300</b>	
<b>OTHER CHARGES:</b>									
Grants - Training & Travel	298	15,000	15,000	276	3,724	4,000	-73.33%	15,000	275.00%
<b>TOTAL OTHER CHARGES</b>	<b>298</b>	<b>15,000</b>	<b>15,000</b>	<b>276</b>	<b>3,724</b>	<b>4,000</b>		<b>15,000</b>	

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**GRANTS ADMINISTRATION**  
**ACCOUNT NUMBER: 001-400680**

Description	2020	2021					2022		
	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
<b>EXPENDITURES: (CONT.)</b>									
<b>CAPITAL OUTLAY:</b>									
Grants - Office Equipment	5,605	-	-	-	-	-	0.00%	-	0.00%
<b>TOTAL CAPITAL OUTLAY</b>	<b>5,605</b>	-	-	-	-	-		-	
<b>TOTAL EXPENDITURES</b>	<b>338,573</b>	<b>426,890</b>	<b>426,890</b>	<b>169,991</b>	<b>267,808</b>	<b>437,799</b>		<b>457,240</b>	

**ELEVATION GRANT PROGRAM**  
**ACCOUNT NUMBER: 001-400685**

Description	2020	2021					2022		
	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
<b>EXPENDITURES:</b>									
<b>OPERATING SERVICES:</b>									
Grants - Professional Services	-	-	-	-	76,653	76,653	100.00%	306,611	300.00%
<b>TOTAL OPERATING SERVICES</b>	-	-	-	-	<b>76,653</b>	<b>76,653</b>		<b>306,611</b>	
<b>OTHER CHARGES:</b>									
Grants - Official Fees	-	-	-	-	672	672	100.00%	2,688	300.00%
Grants - Miscellaneous	-	-	-	-	8,707	8,707	100.00%	34,827	299.99%
<b>TOTAL OTHER CHARGES</b>	-	-	-	-	<b>9,379</b>	<b>9,379</b>		<b>37,515</b>	
<b>INTERGOVERNMENTAL:</b>									
Grants - Interg. Service Charge	-	-	-	-	944,316	944,316	100.00%	3,777,264	300.00%
<b>TOTAL INTERGOVERNMENTAL</b>	-	-	-	-	<b>944,316</b>	<b>944,316</b>		<b>3,777,264</b>	
<b>TOTAL EXPENDITURES</b>	-	-	-	-	<b>1,030,348</b>	<b>1,030,348</b>		<b>4,121,390</b>	



# SHERIFF

**ACCOUNT NUMBER: 001-410100**

Description	2020	2021					2022		
	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
<b>EXPENDITURES:</b>									
<b>OPERATING SERVICES:</b>									
Sheriff - Utilities - Electric	3,337	4,375	4,375	1,266	2,754	4,020	-8.11%	4,300	6.97%
Sheriff - Utilities - Gas	350	480	480	212	328	540	12.50%	575	6.48%
Sheriff - Utilities - Water	564	650	650	298	252	550	-15.38%	590	7.27%
Sheriff - Maint of Property & Equipment	1,533	2,000	2,000	-	3,000	3,000	50.00%	3,000	0.00%
Sheriff - Contractual Services	11,566	14,220	14,220	5,246	8,334	13,580	-4.50%	14,220	4.71%
Sheriff - Professional Services	11,615	-	-	-	-	-	0.00%	-	0.00%
Sheriff - Property Insurance	13,573	14,931	14,931	1,060	23,508	24,568	64.54%	15,800	-35.69%
Sheriff - Employee Liability	1,637	1,801	1,801	579	1,435	2,014	11.83%	2,115	5.01%
Sheriff - General Liability	11,447	12,591	12,591	4,075	8,712	12,787	1.56%	13,430	5.03%
<b>TOTAL OPERATING SERVICES</b>	<b>55,622</b>	<b>51,048</b>	<b>51,048</b>	<b>12,736</b>	<b>48,323</b>	<b>61,059</b>		<b>54,030</b>	
<b>MATERIALS &amp; SUPPLIES:</b>									
Sheriff - Food & Clothing	208	1,000	1,000	-	-	-	-100.00%	-	0.00%
Sheriff - Maint of Buildings & Grounds	1,577	1,700	1,700	917	1,683	2,600	52.94%	2,600	0.00%
Sheriff - Sand, Shell, Gravel	-	3,000	3,000	-	3,000	3,000	0.00%	3,000	0.00%
<b>TOTAL MATERIALS &amp; SUPPLIES</b>	<b>1,785</b>	<b>5,700</b>	<b>5,700</b>	<b>917</b>	<b>4,683</b>	<b>5,600</b>		<b>5,600</b>	
<b>OTHER CHARGES:</b>									
Sheriff - Deputies	5,500	25,000	25,000	3,200	11,800	15,000	-40.00%	25,000	66.67%
<b>TOTAL OTHER CHARGES</b>	<b>5,500</b>	<b>25,000</b>	<b>25,000</b>	<b>3,200</b>	<b>11,800</b>	<b>15,000</b>		<b>25,000</b>	
<b>CAPITAL OUTLAY:</b>									
Sheriff - Office Equipment	-	-	-	-	-	-	0.00%	110,000	100.00%
Sheriff - Major Repairs	-	43,000	43,000	-	43,000	43,000	0.00%	-	-100.00%
<b>TOTAL CAPITAL OUTLAY</b>	<b>-</b>	<b>43,000</b>	<b>43,000</b>	<b>-</b>	<b>43,000</b>	<b>43,000</b>		<b>110,000</b>	
<b>INTERGOVERNMENTAL:</b>									
Sheriff - Feeding & Maint. of Prisoners	886,920	1,752,000	1,752,000	384,060	415,940	800,000	-54.34%	1,133,000	41.63%
Sheriff - Transportation of Inmates	9,565	24,000	24,000	3,873	14,127	18,000	-25.00%	24,000	33.33%
Sheriff - Court Attendance	17,646	25,000	25,000	-	18,000	18,000	-28.00%	20,000	11.11%
Sheriff - Canine Supplies	1,440	1,440	1,440	720	720	1,440	0.00%	1,440	0.00%
<b>TOTAL INTERGOVERNMENTAL</b>	<b>915,571</b>	<b>1,802,440</b>	<b>1,802,440</b>	<b>388,653</b>	<b>448,787</b>	<b>837,440</b>		<b>1,178,440</b>	
<b>TOTAL EXPENDITURES</b>	<b>978,478</b>	<b>1,927,188</b>	<b>1,927,188</b>	<b>405,506</b>	<b>556,593</b>	<b>962,099</b>		<b>1,373,070</b>	

# SHERIFF

ACCOUNT NUMBER: 001-410100

## NARRATIVE EXPLANATION OF CAPITAL OUTLAY FOR REQUESTED YEAR 2022

<b>CAPITAL OUTLAY:</b>	<b>AMOUNT</b>	<b>DETAILED DESCRIPTION</b>	<b>Sub-total</b>
Office Equipment	\$ 110,000	New Furniture -Sheriff's Office 3rd floor Courthouse	\$ 110,000

Grand Total Requested:

\$ 110,000
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# JUVENILE

**ACCOUNT NUMBER: 001-410530**

Description	2020	2021					2022		
	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
<b>EXPENDITURES:</b>									
<b>OPERATING SERVICES:</b>									
Juvenile - Contractual Services	18,049	30,000	30,000	36,829	78,654	115,483	284.94%	120,000	3.91%
Juvenile - Employee Liability	35	38	38	11	24	35	-7.89%	40	14.29%
Juvenile - General Liability	241	265	265	78	142	220	-16.98%	235	6.82%
<b>TOTAL OPERATING SERVICES</b>	<b>18,325</b>	<b>30,303</b>	<b>30,303</b>	<b>36,918</b>	<b>78,820</b>	<b>115,738</b>		<b>120,275</b>	
<b>MATERIALS &amp; SUPPLIES:</b>									
Juvenile - Medical/Drugs	-	500	500	-	250	250	-50.00%	500	100.00%
<b>TOTAL MATERIALS &amp; SUPPLIES</b>	<b>-</b>	<b>500</b>	<b>500</b>	<b>-</b>	<b>250</b>	<b>250</b>		<b>500</b>	
<b>TOTAL EXPENDITURES</b>	<b>18,325</b>	<b>30,803</b>	<b>30,803</b>	<b>36,918</b>	<b>79,070</b>	<b>115,988</b>		<b>120,775</b>	

## EMERGENCY PREPAREDNESS

**ACCOUNT NUMBER: 001-410710**

Description	<u>2020</u>	<u>2021</u>					<u>2022</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
<b>EXPENDITURES:</b>									
<b>PERSONAL SERVICES:</b>									
Emerg Prep - Salaries	358,332	346,000	346,000	153,477	322,523	476,000	37.57%	366,000	-23.11%
Emerg Prep - Retirement	43,896	42,500	42,500	18,801	23,699	42,500	0.00%	42,100	-0.94%
Emerg Prep - Life/Health Insurance	49,438	55,000	55,000	25,541	25,559	51,100	-7.09%	55,050	7.73%
Emerg Prep - Workers Compensation	1,792	1,800	1,800	767	933	1,700	-5.56%	1,850	8.82%
Emerg Prep - Unemployment	36	35	35	15	20	35	0.00%	50	42.86%
Emerg Prep - Medicare	5,164	5,050	5,050	2,212	2,838	5,050	0.00%	5,300	4.95%
Emerg Prep - Disability	1,108	1,150	1,150	568	582	1,150	0.00%	1,250	8.70%
Emerg Prep - Deferred Compensation	3,894	4,100	4,100	1,738	2,262	4,000	-2.44%	4,100	2.50%
Emerg Prep - Dental Insurance	360	360	360	190	190	380	5.56%	400	5.26%
Emerg Prep - OPEB Contribution	12,542	12,200	12,200	5,372	6,828	12,200	0.00%	13,000	6.56%
Emerg Prep - Miscellaneous	45	320	320	235	85	320	0.00%	320	0.00%
<b>TOTAL PERSONAL SERVICES</b>	<b>476,607</b>	<b>468,515</b>	<b>468,515</b>	<b>208,916</b>	<b>385,519</b>	<b>594,435</b>		<b>489,420</b>	
<b>OPERATING SERVICES:</b>									
Emerg Prep - Ads, Dues & Subscriptions	44	-	-	-	-	-	0.00%	-	0.00%
Emerg Prep - Telephone	4,320	4,800	4,800	2,160	2,640	4,800	0.00%	4,800	0.00%
Emerg Prep - Rental	-	-	-	3,269	(3,269)	-	0.00%	-	0.00%
Emerg Prep - Contractual Services	447	480	480	240	240	480	0.00%	540	12.50%
Emerg Prep - Professional Services	-	-	-	40	(40)	-	0.00%	-	0.00%
Emerg Prep - Employee Liability	387	425	425	139	364	503	18.35%	530	5.37%
Emerg Prep - General Liability	2,704	2,975	2,975	978	2,210	3,188	7.16%	3,350	5.08%
<b>TOTAL OPERATING SERVICES</b>	<b>7,902</b>	<b>8,680</b>	<b>8,680</b>	<b>6,826</b>	<b>2,145</b>	<b>8,971</b>		<b>9,220</b>	
<b>MATERIALS &amp; SUPPLIES:</b>									
Emerg Prep - Food & Clothing	1,852	800	800	815	(15)	800	0.00%	800	0.00%
<b>TOTAL MATERIALS &amp; SUPPLIES</b>	<b>1,852</b>	<b>800</b>	<b>800</b>	<b>815</b>	<b>(15)</b>	<b>800</b>		<b>800</b>	
<b>OTHER CHARGES:</b>									
Emerg Prep - Training & Travel	-	-	-	276	(276)	-	0.00%	-	0.00%
Emerg Prep - Official Fees	-	-	-	93	(93)	-	0.00%	-	0.00%
<b>TOTAL OTHER CHARGES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>369</b>	<b>(369)</b>	<b>-</b>		<b>-</b>	
<b>TOTAL EXPENDITURES</b>	<b>486,361</b>	<b>477,995</b>	<b>477,995</b>	<b>216,926</b>	<b>387,280</b>	<b>604,206</b>		<b>499,440</b>	

**EMERGENCY PREPAREDNESS SUBSIDIARY**  
**ACCOUNT NUMBER: 001-410711**

Description	2020	2021					2022		
	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	Projected Actual Vs Proposed
<b>EXPENDITURES:</b>									
<b>PERSONAL SERVICES:</b>									
Emerg Prep Sub - Salaries	9,524	24,000	24,000	1,546	5,954	7,500	-68.75%	24,000	220.00%
Emerg Prep Sub - FICA	590	1,500	1,500	96	404	500	-66.67%	1,500	200.00%
Emerg Prep Sub - Workers Compensation	48	120	120	8	42	50	-58.33%	120	140.00%
Emerg Prep Sub - Unemployment	1	5	5	-	5	5	0.00%	5	0.00%
Emerg Prep Sub - Medicare	138	345	345	22	98	120	-65.22%	350	191.67%
Emerg Prep Sub - Miscellaneous	180	450	450	-	450	450	0.00%	450	0.00%
<b>TOTAL PERSONAL SERVICES</b>	<b>10,481</b>	<b>26,420</b>	<b>26,420</b>	<b>1,672</b>	<b>6,953</b>	<b>8,625</b>		<b>26,425</b>	
<b>OPERATING SERVICES:</b>									
Emerg Prep Sub - Ads, Dues & Subscript.	5,594	17,135	17,135	5,361	8,613	13,974	-18.45%	17,085	22.26%
Emerg Prep Sub - Printing	7,753	5,140	5,140	3,682	1,708	5,390	4.86%	11,640	115.96%
Emerg Prep Sub - Utilities - Electric	74,672	108,000	108,000	38,777	69,223	108,000	0.00%	108,000	0.00%
Emerg Prep Sub - Utilities - Gas	522	600	600	218	382	600	0.00%	600	0.00%
Emerg Prep Sub - Utilities - Water	4,212	1,800	1,800	557	1,243	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	16,410	21,350	21,350	7,579	37,375	44,954	110.56%	21,350	-52.51%
Emerg Prep Sub - Rentals	1,956	21,218	21,218	783	1,087	1,870	-91.19%	2,000	6.95%
Emerg Prep Sub - Maint of Prop & Equip	22,770	29,500	29,500	5,099	24,401	29,500	0.00%	33,000	11.86%
Emerg Prep Sub - Contractual Services	1,104,842	124,145	124,145	97,693	92,168	189,861	52.93%	128,545	-32.30%
Emerg Prep Sub - Professional Services	156,650	8,500	8,500	1,105	23,999	25,104	195.34%	18,500	-26.31%
Emerg Prep Sub - Property Insurance	29,835	32,819	32,819	8,632	126,447	135,079	311.59%	67,746	-49.85%
Emerg Prep Sub - Automobile Insurance	5,021	5,523	5,523	1,794	15,662	17,456	216.06%	17,705	1.43%
Emerg Prep Sub - Employee Liability	857	943	943	150	411	561	-40.51%	590	5.17%
Emerg Prep Sub - General Liability	11,966	13,163	13,163	7,077	2,498	9,575	-27.26%	10,055	5.01%
<b>TOTAL OPERATING SERVICES</b>	<b>1,443,060</b>	<b>390,086</b>	<b>390,086</b>	<b>178,507</b>	<b>405,467</b>	<b>583,974</b>		<b>438,866</b>	
<b>MATERIALS &amp; SUPPLIES:</b>									
Emerg Prep Sub - Office & Comm. Equip.	27,555	34,300	34,300	3,613	30,687	34,300	0.00%	39,900	16.33%
Emerg Prep Sub - Office Supplies	9,788	9,500	9,500	2,691	3,809	6,500	-31.58%	9,500	46.15%
Emerg Prep Sub - Medical Supplies	587	200	200	112	88	200	0.00%	200	0.00%
Emerg Prep Sub - Food & Clothing	10,376	19,000	19,000	2,048	15,952	18,000	-5.26%	18,000	0.00%
Emerg Prep Sub - Maint of Bldgs & Grnds	6,446	7,450	7,450	1,740	5,710	7,450	0.00%	7,450	0.00%
Emerg Prep Sub - Vehicle Supplies	5,732	18,000	18,000	2,367	15,633	18,000	0.00%	18,000	0.00%
Emerg Prep Sub - Miscellaneous	263	1,500	1,500	-	1,500	1,500	0.00%	1,500	0.00%
Emerg Prep Sub - Equip & Vehicle Parts	1,528	5,000	5,000	1,520	3,480	5,000	0.00%	5,000	0.00%
Emerg Prep Sub - Tools & Equipment	673	1,500	1,500	-	1,500	1,500	0.00%	1,500	0.00%
<b>TOTAL MATERIALS &amp; SUPPLIES</b>	<b>62,948</b>	<b>96,450</b>	<b>96,450</b>	<b>14,091</b>	<b>78,359</b>	<b>92,450</b>		<b>101,050</b>	

CONTINUED

**EMERGENCY PREPAREDNESS SUBSIDIARY**  
**ACCOUNT NUMBER: 001-410711**

Description	2020	2021					2022		
	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
<b>EXPENDITURES: (CONT.)</b>									
<b>OTHER CHARGES:</b>									
Emerg Prep Sub - Training & Travel	592	25,400	25,400	1,194	24,206	25,400	0.00%	25,400	0.00%
Emerg Prep Sub - Official Fees	1,050	-	-	2,050	(2,050)	-	0.00%	-	0.00%
Emerg Prep Sub - Miscellaneous	2,447	2,000	2,000	-	-	-	100.00%	-	0.00%
<b>TOTAL OTHER CHARGES</b>	<b>4,089</b>	<b>27,400</b>	<b>27,400</b>	<b>3,244</b>	<b>22,156</b>	<b>25,400</b>		<b>25,400</b>	
<b>CAPITAL OUTLAY:</b>									
Emerg Prep Sub - Bldgs, Grds, General Plt	26,032	-	-	-	-	-	0.00%	-	0.00%
Emerg Prep Sub - Office Equipment	82,340	398,280	398,280	-	398,280	398,280	0.00%	47,500	-88.07%
Emerg Prep Sub - Communications Equip		-	-	-	-	-	0.00%	120,168	0.00%
<b>TOTAL CAPITAL OUTLAY</b>	<b>108,372</b>	<b>398,280</b>	<b>398,280</b>	<b>-</b>	<b>398,280</b>	<b>398,280</b>		<b>167,668</b>	
<b>TOTAL EXPENDITURES</b>	<b>1,628,950</b>	<b>938,636</b>	<b>938,636</b>	<b>197,514</b>	<b>911,215</b>	<b>1,108,729</b>		<b>759,409</b>	
<b>FUNDING SOURCE:</b>									
General Fund	524,510	938,636	938,636	197,514	(133,589)	63,925	-93.19%	(3,419,810)	-5449.72%
Hazard Mitigation Grant	1,068,422	-	-	-	1,044,804	1,044,804	0.00%	4,179,219	0.00%
Homeowner Share	36,018	-	-	-	-	-	100.00%	-	#DIV/0!
<b>TOTAL</b>	<b>1,628,950</b>	<b>938,636</b>	<b>938,636</b>	<b>197,514</b>	<b>911,215</b>	<b>1,108,729</b>		<b>759,409</b>	

**EMERGENCY PREPAREDNESS SUBSIDIARY**

**ACCOUNT NUMBER: 001-410711**

**NARRATIVE EXPLANATION OF CAPITAL OUTLAY  
FOR REQUESTED YEAR 2022**

<b>CAPITAL OUTLAY:</b>	<b>AMOUNT</b>	<b>DETAILED DESCRIPTION</b>	<b>Sub-total</b>
Office Equipment	\$ 47,500	Upgrade EOC Audio/Visual Equipment New Copying Machine (AllFax)	\$ 40,000 7,500
Communication Equipment	\$ 120,168	Radios to support Consoles Radio Consoles in Communications	\$ 20,000 100,168
<b>Grand Total Requested:</b>	<b>\$ 167,668</b>		

## EOC - 24 HOURS COVERAGE

ACCOUNT NUMBER: 001-410712

Description	2020	2021					2022		
	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
<b>EXPENDITURES:</b>									
<b>PERSONAL SERVICES:</b>									
EOC 24 Hrs - Salaries	635,010	598,000	598,000	260,248	545,752	806,000	34.78%	650,000	-19.35%
EOC 24 Hrs - Retirement	77,789	73,500	73,500	31,880	42,220	74,100	0.82%	75,000	1.21%
EOC 24 Hrs - Life/Health Insurance	89,726	100,000	100,000	46,453	38,547	85,000	-15.00%	99,500	17.06%
EOC 24 Hrs - Workers Compensation	3,175	3,050	3,050	1,301	1,749	3,050	0.00%	2,500	-18.03%
EOC 24 Hrs - Unemployment	64	60	60	26	34	60	0.00%	70	16.67%
EOC 24 Hrs - Medicare	9,239	8,800	8,800	3,836	5,164	9,000	2.27%	9,500	5.56%
EOC 24 Hrs - Disability	1,499	2,000	2,000	769	831	1,600	-20.00%	2,200	37.50%
EOC 24 Hrs - Deferred Compensation	13,270	19,600	19,600	9,038	11,462	20,500	4.59%	20,500	0.00%
EOC 24 Hrs - Dental Insurance	360	360	360	190	260	450	25.00%	360	-20.00%
EOC 24 Hrs - OPEB Contribution	22,225	21,500	21,500	9,109	12,391	21,500	0.00%	23,000	6.98%
EOC 24 Hrs - Miscellaneous	45	560	560	-	560	560	0.00%	560	0.00%
<b>TOTAL PERSONAL SERVICES</b>	<b>852,402</b>	<b>827,430</b>	<b>827,430</b>	<b>362,850</b>	<b>658,970</b>	<b>1,021,820</b>		<b>883,190</b>	
<b>OPERATING SERVICES:</b>									
EOC 24 Hrs - Ads, Dues & Subscriptions	-	630	630	-	630	630	0.00%	-	-100.00%
EOC 24 Hrs - Telephone	5,396	5,510	5,510	2,968	2,542	5,510	0.00%	5,510	0.00%
EOC 24 Hrs - Contractual Services	174	1,000	1,000	200	800	1,000	0.00%	1,000	0.00%
EOC 24 Hrs - Employee Liability	726	798	798	258	656	914	14.54%	960	5.03%
EOC 24 Hrs - General Liability	5,073	5,580	5,580	1,818	3,983	5,801	3.96%	6,095	5.07%
<b>TOTAL OPERATING SERVICES</b>	<b>11,369</b>	<b>13,518</b>	<b>13,518</b>	<b>5,244</b>	<b>8,611</b>	<b>13,855</b>		<b>13,565</b>	
<b>MATERIALS &amp; SUPPLIES:</b>									
EOC 24 Hrs - Food & Clothing	1,430	1,400	1,400	1,400	-	1,400	0.00%	1,400	0.00%
<b>TOTAL MATERIALS &amp; SUPPLIES</b>	<b>1,430</b>	<b>1,400</b>	<b>1,400</b>	<b>1,400</b>	<b>-</b>	<b>1,400</b>		<b>1,400</b>	
<b>OTHER CHARGES:</b>									
EOC 24 Hrs - Training & Travel	260	19,000	19,000	1,382	15,118	16,500	-13.16%	16,500	0.00%
<b>TOTAL OTHER CHARGES</b>	<b>260</b>	<b>19,000</b>	<b>19,000</b>	<b>1,382</b>	<b>15,118</b>	<b>16,500</b>		<b>16,500</b>	
<b>TOTAL EXPENDITURES</b>	<b>865,461</b>	<b>861,348</b>	<b>861,348</b>	<b>370,876</b>	<b>682,699</b>	<b>1,053,575</b>		<b>914,655</b>	
<i>General Fund</i>	<i>755,461</i>	<i>751,348</i>	<i>751,348</i>	<i>315,876</i>	<i>627,699</i>	<i>943,575</i>	<i>25.58%</i>	<i>804,655</i>	<i>-14.72%</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>
<b>TOTAL</b>	<b>865,461</b>	<b>861,348</b>	<b>861,348</b>	<b>370,876</b>	<b>682,699</b>	<b>1,053,575</b>		<b>914,655</b>	



# MOTOR VEHICLES

ACCOUNT NUMBER: 001-410800

Description	2020	2021					2022		
	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
<b>EXPENDITURES:</b>									
<b>PERSONAL SERVICES:</b>									
Motor Vehicles - Salaries	21,221	23,500	23,500	9,557	12,443	22,000	-6.38%	24,000	9.09%
Motor Vehicles - FICA	1,316	1,450	1,450	593	807	1,400	-3.45%	1,500	7.14%
Motor Vehicles - Workers Compensation	106	115	115	48	62	110	-4.35%	120	9.09%
Motor Vehicles - Unemployment	2	5	5	1	4	5	0.00%	5	0.00%
Motor Vehicles - Medicare	308	350	350	139	211	350	0.00%	350	0.00%
Motor Vehicles - Miscellaneous	-	80	80	-	80	80	0.00%	80	0.00%
<b>TOTAL PERSONAL SERVICES</b>	<b>22,953</b>	<b>25,500</b>	<b>25,500</b>	<b>10,338</b>	<b>13,607</b>	<b>23,945</b>		<b>26,055</b>	
<b>OPERATING SERVICES:</b>									
Motor Vehicles - Utilities - Electrical	2,465	3,600	3,600	1,389	2,811	4,200	16.67%	4,800	14.29%
Motor Vehicles - Utilities - Water	626	600	600	92	202	294	-51.00%	600	104.08%
Motor Vehicles - Maint of Prop & Eqpt	-	500	500	-	200	200	-60.00%	500	150.00%
Motor Vehicles - Contractual Services	648	1,000	1,000	240	510	750	-25.00%	775	3.33%
Motor Vehicles - Property Insurance	1,628	1,790	1,790	596	6,803	7,399	313.35%	3,784	-48.86%
Motor Vehicles - Employee Liability	29	32	32	10	27	37	15.63%	40	8.11%
Motor Vehicles - General Liability	201	221	221	72	162	234	5.88%	250	6.84%
<b>TOTAL OPERATING SERVICES</b>	<b>5,597</b>	<b>7,743</b>	<b>7,743</b>	<b>2,399</b>	<b>10,715</b>	<b>13,114</b>		<b>10,749</b>	
<b>MATERIALS &amp; SUPPLIES:</b>									
Motor Vehicles - Office & Comm. Equip.	-	600	600	-	300	300	-50.00%	300	0.00%
Motor Vehicles - Office Supplies	-	500	500	-	250	250	-50.00%	250	0.00%
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%	250	0.00%
<b>TOTAL MATERIALS &amp; SUPPLIES</b>	<b>-</b>	<b>1,700</b>	<b>1,700</b>	<b>-</b>	<b>900</b>	<b>900</b>		<b>900</b>	
<b>TOTAL EXPENDITURES</b>	<b>28,550</b>	<b>34,943</b>	<b>34,943</b>	<b>12,737</b>	<b>25,222</b>	<b>37,959</b>		<b>37,704</b>	
<b>FUNDING SOURCE:</b>									
General Fund	12,169	14,943	14,943	5,768	16,692	22,460	50.30%	17,904	-20.28%
Motor Vehicle Transaction Fee	14,472	18,000	18,000	6,969	7,031	14,000	-22.22%	18,000	28.57%
Driver's License Reinstatement Fee	1,909	2,000	2,000	-	1,499	1,499	-25.05%	1,800	20.08%
<b>TOTAL</b>	<b>28,550</b>	<b>34,943</b>	<b>34,943</b>	<b>12,737</b>	<b>25,222</b>	<b>37,959</b>		<b>37,704</b>	

# CORONER

ACCOUNT NUMBER: 001-430160

Description	2020	2021					2022		
	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
<b>EXPENDITURES:</b>									
<b>PERSONAL SERVICES:</b>									
Coroner - Salaries	218,631	234,000	234,000	101,962	128,038	230,000	-1.71%	241,000	4.78%
Coroner - Fees for Services	55,600	75,000	75,000	28,800	41,200	70,000	-6.67%	80,000	14.29%
Coroner - FICA	5,022	5,600	5,600	2,530	3,070	5,600	0.00%	5,800	3.57%
Coroner - Retirement	17,055	17,700	17,700	7,664	9,836	17,500	-1.13%	17,100	-2.29%
Coroner - Life/Health Insurance	58,794	66,000	66,000	30,471	30,529	61,000	-7.58%	65,600	7.54%
Coroner - Workers Compensation	627	670	670	289	381	670	0.00%	950	41.79%
Coroner - Unemployment	19	25	25	9	16	25	0.00%	25	0.00%
Coroner - Medicare	3,870	3,400	3,400	1,857	1,943	3,800	11.76%	3,500	-7.89%
Coroner - Disability	194	220	220	98	102	200	-9.09%	250	25.00%
Coroner - Deferred Comp	472	500	500	209	291	500	0.00%	500	0.00%
Coroner - Dental Insurance	480	480	480	240	240	480	0.00%	480	0.00%
Coroner - OPEB Contribution	4,873	5,050	5,050	2,190	2,810	5,000	-0.99%	5,200	4.00%
Coroner - Miscellaneous	90	600	600	-	500	500	-16.67%	600	20.00%
<b>TOTAL PERSONAL SERVICES</b>	<b>365,727</b>	<b>409,245</b>	<b>409,245</b>	<b>176,319</b>	<b>218,956</b>	<b>395,275</b>		<b>421,005</b>	
<b>OPERATING SERVICES:</b>									
Coroner - Ads, Dues & Subscriptions	7,635	2,000	2,000	1,350	9,815	11,165	458.25%	11,515	3.13%
Coroner - Printing	359	1,500	1,500	-	1,500	1,500	0.00%	1,500	0.00%
Coroner - Gas	362	500	500	179	281	460	-8.00%	500	8.70%
Coroner - Water	336	500	500	131	221	352	-29.60%	500	42.05%
Coroner - Postage	447	1,000	1,000	353	647	1,000	0.00%	1,000	0.00%
Coroner - Telephone	14,766	15,520	15,520	5,897	7,220	13,117	-15.48%	13,500	2.92%
Coroner - Rentals	-	700	700	-	700	700	0.00%	700	0.00%
Coroner - Maint. Of Property & Equipment	3,424	5,500	5,500	980	4,020	5,000	-9.09%	5,500	10.00%
Coroner - Contractual Services	13,056	18,780	18,780	10,897	4,709	15,606	-16.90%	16,480	5.60%
Coroner - Professional Services	83,153	77,500	77,500	35,920	114,080	150,000	93.55%	150,000	0.00%
Coroner - Property Insurance	494	543	543	181	6,340	6,521	1100.92%	3,133	-51.96%
Coroner - Automobile Insurance	3,012	3,314	3,314	1,076	11,747	12,823	286.93%	12,995	1.34%
Coroner - Employee Liability	505	556	556	180	467	647	16.37%	680	5.10%
Coroner - General Liability	3,873	4,601	4,601	1,267	2,835	4,102	-10.85%	4,310	5.07%
<b>TOTAL OPERATING SERVICES</b>	<b>131,422</b>	<b>132,514</b>	<b>132,514</b>	<b>58,411</b>	<b>164,582</b>	<b>222,993</b>		<b>222,313</b>	

CONTINUED

# CORONER

ACCOUNT NUMBER: 001-430160

Description	2020	2021					2022		
	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
<b>EXPENDITURES: (CONT.)</b>									
<b>MATERIALS &amp; SUPPLIES:</b>									
Coroner - Office & Communications Equip.	19,981	13,500	13,500	5,249	6,751	12,000	-11.11%	10,000	-16.67%
Coroner - Office Supplies	6,618	5,000	5,000	2,343	2,657	5,000	0.00%	5,000	0.00%
Coroner - Medical & Drugs	-	-	-	-	300	300	100.00%	500	66.67%
Coroner - Food & Clothing	2,688	12,900	12,900	2,514	686	3,200	-75.19%	15,300	378.13%
Coroner - Maint. Of Building & Grounds	1,549	8,000	8,000	572	10,428	11,000	37.50%	4,000	-63.64%
Coroner - Vehicle Supplies	2,412	7,500	7,500	1,318	6,182	7,500	0.00%	7,500	0.00%
Coroner - Equipment & Vehicle Parts	1,213	5,000	5,000	484	3,016	3,500	-30.00%	5,000	42.86%
Coroner - Miscellaneous Materials	-	4,000	4,000	-	7,000	7,000	75.00%	7,000	0.00%
<b>TOTAL MATERIALS &amp; SUPPLIES</b>	<b>34,461</b>	<b>55,900</b>	<b>55,900</b>	<b>12,480</b>	<b>37,020</b>	<b>49,500</b>		<b>54,300</b>	
<b>OTHER CHARGES:</b>									
Coroner - Training & Travel	1,541	15,000	15,000	192	5,808	6,000	-60.00%	15,000	150.00%
Coroner - Official Fees	-	400	400	-	300	300	-25.00%	400	33.33%
<b>TOTAL OTHER CHARGES</b>	<b>1,541</b>	<b>15,400</b>	<b>15,400</b>	<b>192</b>	<b>6,108</b>	<b>6,300</b>		<b>15,400</b>	
<b>CAPITAL OUTLAY:</b>									
Coroner - Vehicle Acquisition	-	-	-	-	50,000	50,000	100.00%	-	-100.00%
Coroner - Heavy Movable Equipment	7,500	-	-	-	-	-	0.00%	-	0.00%
Coroner - Major Repairs	-	15,000	15,000	-	-	-	-100.00%	-	0.00%
<b>TOTAL CAPITAL OUTLAY</b>	<b>7,500</b>	<b>15,000</b>	<b>15,000</b>	<b>-</b>	<b>50,000</b>	<b>50,000</b>		<b>-</b>	
<b>TOTAL EXPENDITURES</b>	<b>540,651</b>	<b>628,059</b>	<b>628,059</b>	<b>247,402</b>	<b>476,666</b>	<b>724,068</b>		<b>713,018</b>	
<b>FUNDING SOURCE:</b>									
General Fund	479,031	578,059	578,059	219,652	449,416	669,068	15.74%	658,018	-1.65%
Coroner - Other Fees	19,120	15,000	15,000	7,550	7,450	15,000	0.00%	15,000	0.00%
Institutional Charges	42,500	35,000	35,000	20,200	19,800	40,000	14.29%	40,000	0.00%
<b>TOTAL</b>	<b>540,651</b>	<b>628,059</b>	<b>628,059</b>	<b>247,402</b>	<b>476,666</b>	<b>724,068</b>		<b>713,018</b>	

# ANIMAL CONTROL

**ACCOUNT NUMBER: 001-430180**

Description	2020	2021					2022		
	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
<b>EXPENDITURES:</b>									
<b>PERSONAL SERVICES:</b>									
Animal - Salaries	370,145	458,500	458,500	177,778	337,222	515,000	12.32%	478,000	-7.18%
Animal - FICA	49	1,200	1,200	-	-	-	-100.00%	1,200	100.00%
Animal - Retirement	45,245	54,000	54,000	21,778	27,222	49,000	-9.26%	53,000	8.16%
Animal - Life/Health Insurance	79,311	97,000	97,000	47,333	48,667	96,000	-1.03%	104,500	8.85%
Animal - Workers Compensation	29,851	37,100	37,100	14,365	18,135	32,500	-12.40%	39,000	20.00%
Animal - Unemployment	37	50	50	18	32	50	0.00%	50	0.00%
Animal - Medicare	5,344	6,700	6,700	2,552	3,248	5,800	-13.43%	7,000	20.69%
Animal - Disability	1,104	1,300	1,300	618	682	1,300	0.00%	1,550	19.23%
Animal - Deferred Compensation	5,479	5,650	5,650	2,486	3,214	5,700	0.88%	5,800	1.75%
Animal - Dental Insurance	580	600	600	410	490	900	50.00%	840	-6.67%
Animal - OPEB Contribution	12,927	15,500	15,500	6,222	7,778	14,000	-9.68%	16,500	17.86%
Animal - Miscellaneous	1,835	-	-	45	(45)	-	0.00%	-	0.00%
<b>TOTAL PERSONAL SERVICES</b>	<b>551,907</b>	<b>677,600</b>	<b>677,600</b>	<b>273,605</b>	<b>446,645</b>	<b>720,250</b>		<b>707,440</b>	
<b>OPERATING SERVICES:</b>									
Animal - Ads, Dues & Subscriptions	1,243	1,000	1,000	504	996	1,500	50.00%	2,000	33.33%
Animal - Printing	3,901	5,000	5,000	710	4,290	5,000	0.00%	5,000	0.00%
Animal - Utilities - Electric	16,984	14,000	14,000	7,429	(7,429)	-	-100.00%	-	0.00%
Animal - Utilities - Water	2,809	1,800	1,800	1,314	(1,314)	-	-100.00%	-	0.00%
Animal - Telephone	7,281	7,000	7,000	3,281	(3,281)	-	-100.00%	-	0.00%
Animal - Rentals	3,626	17,360	17,360	6,840	10,520	17,360	0.00%	17,500	0.81%
Animal - Maint of Property & Equipment	10,155	25,000	25,000	7,741	17,259	25,000	0.00%	30,000	20.00%
Animal - Contractual Services	21,691	30,000	30,000	10,515	19,485	30,000	0.00%	30,000	0.00%
Animal - Professional Services	4,137	6,000	6,000	925	2,075	3,000	-50.00%	6,000	100.00%
Animal - Property Insurance	10,511	14,422	14,422	6,239	51,501	57,740	300.36%	30,451	-47.26%
Animal - Automobile Insurance	6,742	7,417	7,417	2,512	31,323	33,835	356.18%	34,280	1.32%
Animal - Employee Liability	973	1,070	1,070	478	724	1,202	12.34%	1,265	5.24%
Animal - General Liability	5,453	5,999	5,999	2,007	4,394	6,401	6.70%	6,725	5.06%
<b>TOTAL OPERATING SERVICES</b>	<b>95,506</b>	<b>136,068</b>	<b>136,068</b>	<b>50,495</b>	<b>130,543</b>	<b>181,038</b>		<b>163,221</b>	

CONTINUED

# ANIMAL CONTROL

ACCOUNT NUMBER: 001-430180

Description	2020	2021					2022		
	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
<b>EXPENDITURES: (CONT.)</b>									
<b>MATERIALS &amp; SUPPLIES:</b>									
Animal - Office & Communications Equip.	11,014	10,000	10,000	2,085	5,915	8,000	-20.00%	10,000	25.00%
Animal - Office Supplies	3,413	5,000	5,000	637	4,363	5,000	0.00%	5,000	0.00%
Animal - Medical Supplies	43,209	45,000	45,000	11,006	33,994	45,000	0.00%	45,000	0.00%
Animal - Food & Clothing	11,508	18,000	18,000	4,339	13,661	18,000	0.00%	25,000	38.89%
Animal - Maint of Buildings & Grounds	12,605	30,000	30,000	25,494	4,506	30,000	0.00%	30,000	0.00%
Animal - Vehicle Supplies	5,695	5,000	5,000	2,226	2,774	5,000	0.00%	5,000	0.00%
Animal - Miscellaneous	4,117	5,000	5,000	76	4,924	5,000	0.00%	5,000	0.00%
Animal - Equipment & Vehicle Parts	2,141	3,000	3,000	-	2,000	2,000	-33.33%	2,000	0.00%
Animal - Tools & Equipment	4,884	7,000	7,000	4,460	2,540	7,000	0.00%	7,000	0.00%
<b>TOTAL MATERIALS &amp; SUPPLIES</b>	<b>98,586</b>	<b>128,000</b>	<b>128,000</b>	<b>50,323</b>	<b>74,677</b>	<b>125,000</b>		<b>134,000</b>	
<b>OTHER CHARGES:</b>									
Animal - Training & Travel	3,584	8,000	8,000	6,655	1,345	8,000	0.00%	10,000	25.00%
Animal - Official Fees	-	500	500	336	164	500	0.00%	500	0.00%
<b>TOTAL OTHER CHARGES</b>	<b>3,584</b>	<b>8,500</b>	<b>8,500</b>	<b>6,991</b>	<b>1,509</b>	<b>8,500</b>		<b>10,500</b>	
<b>CAPITAL OUTLAY:</b>									
Animal - Improvement Other than Building	67,484	50,000	50,000	-	-	-	-100.00%	8,000	100.00%
Animal - Major Repairs	5,400	10,000	10,000	-	10,000	10,000	0.00%	18,000	80.00%
Animal - Architectural/Engineering Fees	11,234	-	-	-	-	-	0.00%	-	0.00%
Animal - Other Fees	2,613	-	-	1,484	(1,484)	-	0.00%	3,000	100.00%
<b>TOTAL CAPITAL OUTLAY</b>	<b>86,731</b>	<b>60,000</b>	<b>60,000</b>	<b>1,484</b>	<b>8,516</b>	<b>10,000</b>		<b>29,000</b>	
<b>TOTAL EXPENDITURES</b>	<b>836,314</b>	<b>1,010,168</b>	<b>1,010,168</b>	<b>382,898</b>	<b>661,890</b>	<b>1,044,788</b>		<b>1,044,161</b>	
<b>FUNDING SOURCE:</b>									
General Fund	793,733	965,168	965,168	358,140	633,648	991,788	2.76%	994,161	0.24%
Animal Control	42,581	45,000	45,000	24,758	28,242	53,000	17.78%	50,000	-5.66%
<b>TOTAL</b>	<b>836,314</b>	<b>1,010,168</b>	<b>1,010,168</b>	<b>382,898</b>	<b>661,890</b>	<b>1,044,788</b>		<b>1,044,161</b>	

# ANIMAL CONTROL

ACCOUNT NUMBER: 001-430180

## NARRATIVE EXPLANATION OF CAPITAL OUTLAY FOR REQUESTED YEAR 2022

<b>CAPITAL OUTLAY:</b>	<b>AMOUNT</b>	<b>DETAILED DESCRIPTION</b>	<b>Sub-total</b>
Improvements Other than Building	\$ 8,000	Big Industrial Fan	\$ 8,000
Major Repairs	\$ 18,000	Paint, Damage & Repairs to Building Wrap Animal Control Trailer	\$ 10,000 8,000
Other Fees	\$ 3,000	Clerk of Court Attorney	\$ 3,000
<b>Grand Total Requested:</b>	<b>\$ 29,000</b>		

# HEALTH & SAFETY REHAB

ACCOUNT NUMBER: 001-430225

Description	2020	2021					2022		
	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
<b>EXPENDITURES:</b>									
<b>PERSONAL SERVICES:</b>									
H&S Rehab - Salaries	17,056	29,000	29,000	13,401	15,899	29,300	1.03%	29,600	1.02%
H&S Rehab - FICA	1,057	1,800	1,800	831	319	1,150	-36.11%	1,900	65.22%
H&S Rehab - Workers Compensation	1,017	1,750	1,750	799	951	1,750	0.00%	1,800	2.86%
H&S Rehab - Unemployment	2	5	5	1	4	5	0.00%	5	0.00%
H&S Rehab - Medicare	247	450	450	194	76	270	-40.00%	450	66.67%
H&S Rehab - Miscellaneous	378	-	-	80	(80)	-	0.00%	-	0.00%
<b>TOTAL PERSONAL SERVICES</b>	<b>19,757</b>	<b>33,005</b>	<b>33,005</b>	<b>15,306</b>	<b>17,169</b>	<b>32,475</b>		<b>33,755</b>	
<b>OPERATING SERVICES:</b>									
H&S Rehab - Maint of Prop & Equipment	37,839	17,000	17,000	2,131	-	2,131	-87.46%	6,000	181.56%
H&S Rehab - Professional Services	25	-	-	600	(600)	-	0.00%	-	0.00%
<b>TOTAL OPERATING SERVICES</b>	<b>37,864</b>	<b>17,000</b>	<b>17,000</b>	<b>2,731</b>	<b>(600)</b>	<b>2,131</b>		<b>6,000</b>	
<b>MATERIALS &amp; SUPPLIES:</b>									
H&S Rehab - Food & Clothing	164	-	-	352	(42)	310	100.00%	500	61.29%
H&S Rehab - Maint of Bldg & Grds	779	-	-	1,099	13,901	15,000	100.00%	15,000	0.00%
H&S Rehab - Miscellaneous	6,666	29,000	29,000	6,632	22,368	29,000	0.00%	79,000	172.41%
H&S Rehab - Tools & Equipment	1,249	500	500	792	93	885	77.00%	1,000	12.99%
<b>TOTAL MATERIALS &amp; SUPPLIES</b>	<b>8,858</b>	<b>29,500</b>	<b>29,500</b>	<b>8,875</b>	<b>36,320</b>	<b>45,195</b>		<b>95,500</b>	
<b>TOTAL EXPENDITURES</b>	<b>66,479</b>	<b>79,505</b>	<b>79,505</b>	<b>26,912</b>	<b>52,889</b>	<b>79,801</b>		<b>135,255</b>	

# REVITALIZATION FUND PROGRAM

ACCOUNT NUMBER: 001-430226

Description	2020	2021					2022		
	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
<b>EXPENDITURES:</b>									
<b>OPERATING SERVICES:</b>									
Revitalization - Maint of Prop & Eqpt	-	8,000	8,000	-	10,000	10,000	25.00%	8,000	-20.00%
<b>TOTAL OPERATING SERVICES</b>	<b>-</b>	<b>8,000</b>	<b>8,000</b>	<b>-</b>	<b>10,000</b>	<b>10,000</b>		<b>8,000</b>	
<b>TOTAL EXPENDITURES</b>	<b>-</b>	<b>8,000</b>	<b>8,000</b>	<b>-</b>	<b>10,000</b>	<b>10,000</b>		<b>8,000</b>	



# HOUSING PRESERVATION

ACCOUNT NUMBER: 001-430227

Description	2020	2021					2022		
	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
<b>EXPENDITURES:</b>									
<b>OPERATING SERVICES:</b>									
Housing Pres. - Ads, Dues & Subscriptions	23	74	74	-	54	54	-27.03%	74	37.04%
Housing Pres. - Maint of Prop & Equipment	64,042	10,000	10,000	-	30,821	30,821	208.21%	30,821	0.00%
Housing Pres. - Contractual Services	-	2,000	2,000	-	8,000	8,000	300.00%	8,000	0.00%
Housing Pres. - Professional Services	8,183	98,000	98,000	-	71,000	71,000	-27.55%	105,000	47.89%
<b>TOTAL OPERATING SERVICES</b>	<b>72,248</b>	<b>110,074</b>	<b>110,074</b>	<b>-</b>	<b>109,875</b>	<b>109,875</b>		<b>143,895</b>	
<b>MATERIALS &amp; SUPPLIES:</b>									
Housing Pres. - Miscellaneous	60	-	-	-	-	-	0.00%	-	0.00%
Housing Pres. - Tools & Equipment	-	300	300	-	400	400	33.33%	300	-25.00%
<b>TOTAL MATERIALS &amp; SUPPLIES</b>	<b>60</b>	<b>300</b>	<b>300</b>	<b>-</b>	<b>400</b>	<b>400</b>		<b>300</b>	
<b>TOTAL EXPENDITURES</b>	<b>72,308</b>	<b>110,374</b>	<b>110,374</b>	<b>-</b>	<b>110,275</b>	<b>110,275</b>		<b>144,195</b>	
<b>FUNDING SOURCE:</b>									
General Fund	31,850	110,374	110,374	-	(99)	(99)	0.00%	144,195	-145751.52%
Federal Grant	40,458	-	-	-	110,374	110,374	0.00%	-	-100.00%
<b>TOTAL</b>	<b>72,308</b>	<b>110,374</b>	<b>110,374</b>	<b>-</b>	<b>110,275</b>	<b>110,275</b>		<b>144,195</b>	

# COMMUNITY SERVICES

ACCOUNT NUMBER: 001-430231

Description	2020	2021					2022		
	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
<b>EXPENDITURES:</b>									
<b>PERSONAL SERVICES:</b>									
Comm Svcs - Salaries	316,471	342,000	342,000	130,400	212,600	343,000	0.29%	330,000	-3.79%
Comm Svcs - Per Diem	3,900	4,800	4,800	1,740	260	2,000	-58.33%	4,800	140.00%
Comm Svcs - FICA	242	-	-	108	92	200	100.00%	200	0.00%
Comm Svcs - Retirement	41,674	42,000	42,000	16,034	21,466	37,500	-10.71%	38,000	1.33%
Comm Svcs - Life/Health Insurance	73,413	76,600	76,600	28,720	33,280	62,000	-19.06%	71,500	15.32%
Comm Svcs - Workers Compensation	1,732	1,750	1,750	663	887	1,550	-11.43%	1,700	9.68%
Comm Svcs - Unemployment	35	35	35	13	22	35	0.00%	35	0.00%
Comm Svcs - Medicare	4,408	5,000	5,000	1,676	2,324	4,000	-20.00%	4,800	20.00%
Comm Svcs - Disability	1,098	1,100	1,100	472	528	1,000	-9.09%	1,100	10.00%
Comm Svcs - Deferred Compensation	9,935	5,900	5,900	3,049	3,951	7,000	18.64%	7,000	0.00%
Comm Svcs - Dental Insurance	655	650	650	289	361	650	0.00%	700	7.69%
Comm Svcs - OPEB Contribution	11,994	11,300	11,300	4,581	6,119	10,700	-5.31%	12,000	12.15%
Comm Svcs - Miscellaneous	386	500	500	225	(135)	90	-82.00%	500	455.56%
<b>TOTAL PERSONAL SERVICES</b>	<b>465,943</b>	<b>491,635</b>	<b>491,635</b>	<b>187,970</b>	<b>281,755</b>	<b>469,725</b>		<b>472,335</b>	
<b>OPERATING SERVICES:</b>									
Comm Svcs - Ads, Dues & Subscriptions	3,517	1,800	1,800	1,800	5,900	7,700	327.78%	7,800	1.30%
Comm Svcs - Printing	989	2,000	2,000	301	1,500	1,801	-9.95%	2,000	11.05%
Comm Svcs - Utilities - Electric	8,302	11,000	11,000	5,869	3,131	9,000	-18.18%	10,000	11.11%
Comm Svcs - Utilities - Water	7,290	-	-	2,768	6,232	9,000	100.00%	9,000	0.00%
Comm Svcs - Postage	799	1,000	1,000	494	(494)	-	-100.00%	-	0.00%
Comm Svcs - Telephone	2,985	4,000	4,000	1,228	2,749	3,977	-0.58%	4,000	0.58%
Comm Svcs - Rentals	16,185	22,520	22,520	8,527	4,473	13,000	-42.27%	13,200	1.54%
Comm Svcs - Maint of Property & Equip	5,807	15,000	15,000	1,471	9,603	11,074	-26.17%	15,000	35.45%
Comm Svcs - Contractual Services	10,375	15,000	15,000	4,522	9,707	14,229	-5.14%	15,000	5.42%
Comm Svcs - Professional Services	153	-	-	86	(86)	-	0.00%	-	0.00%
Comm Svcs - Property Insurance	7,233	7,956	7,956	962	22,179	23,141	190.86%	13,202	-42.95%
Comm Svcs - Automobile Insurance	6,742	7,417	7,417	2,512	27,407	29,919	303.38%	30,325	1.36%
Comm Svcs - Employee Liability	830	909	909	298	823	1,121	23.32%	1,180	5.26%
Comm Svcs - General Liability	5,425	5,747	5,747	1,904	4,559	6,463	12.46%	6,790	5.06%
<b>TOTAL OPERATING SERVICES</b>	<b>76,632</b>	<b>94,349</b>	<b>94,349</b>	<b>32,742</b>	<b>97,683</b>	<b>130,425</b>		<b>127,497</b>	

CONTINUED

# COMMUNITY SERVICES

ACCOUNT NUMBER: 001-430231

Description	2020	2021					2022		
	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
<b>EXPENDITURES: (CONT.)</b>									
<b>MATERIALS &amp; SUPPLIES:</b>									
Comm Svcs - Office & Comm. Equip.	7,715	8,000	8,000	4,248	2,915	7,163	-10.46%	8,000	11.69%
Comm Svcs - Office Supplies	6,329	8,000	8,000	3,260	5,316	8,576	7.20%	8,500	-0.89%
Comm Svcs - Educational & Recreational	1,555	-	-	-	-	-	0.00%	-	0.00%
Comm Svcs - Medical Supplies	124	4,000	4,000	180	3,820	4,000	0.00%	4,000	0.00%
Comm Svcs - Food & Clothing	7,459	9,000	9,000	2,522	6,299	8,821	-1.99%	9,000	2.03%
Comm Svcs - Maint of Buildings & Grounds	3,126	3,000	3,000	2,267	757	3,024	0.80%	3,000	-0.79%
Comm Svcs - Vehicle Supplies	2,630	3,500	3,500	1,931	2,069	4,000	14.29%	4,100	2.50%
Comm Svcs - Equipment & Vehicle Parts	395	-	-	177	(177)	-	0.00%	-	0.00%
<b>TOTAL MATERIALS &amp; SUPPLIES</b>	<b>29,333</b>	<b>35,500</b>	<b>35,500</b>	<b>14,585</b>	<b>20,999</b>	<b>35,584</b>		<b>36,600</b>	
<b>OTHER CHARGES:</b>									
Comm Svcs - Training & Travel	2,306	7,000	7,000	1,928	4,802	6,730	-3.86%	7,000	4.01%
Comm Svcs - Miscellaneous	550	-	-	-	-	-	0.00%	-	0.00%
<b>TOTAL OTHER CHARGES</b>	<b>2,856</b>	<b>7,000</b>	<b>7,000</b>	<b>1,928</b>	<b>4,802</b>	<b>6,730</b>		<b>7,000</b>	
<b>CAPITAL OUTLAY:</b>									
Comm Svcs - Acquisition of Vehicles	25,598	-	-	-	-	-	0.00%	26,000	100.00%
Comm Svcs - Building, Ground & Plant	86,475	-	-	8,726	-	8,726	0.00%	-	0.00%
Comm Svcs - Arch/Eng Fees	2,771	-	-	-	-	-	0.00%	-	0.00%
Comm Svcs - Other Fees	210	-	-	-	-	-	0.00%	-	0.00%
<b>TOTAL CAPITAL OUTLAY</b>	<b>115,054</b>	<b>-</b>	<b>-</b>	<b>8,726</b>	<b>-</b>	<b>8,726</b>		<b>26,000</b>	
<b>TOTAL EXPENDITURES</b>	<b>689,818</b>	<b>628,484</b>	<b>628,484</b>	<b>245,951</b>	<b>405,239</b>	<b>651,190</b>		<b>669,432</b>	

# COMMUNITY SERVICES

ACCOUNT NUMBER: 001-430231

## NARRATIVE EXPLANATION OF CAPITAL OUTLAY FOR REQUESTED YEAR 2022

<b>CAPITAL OUTLAY:</b>	<b>AMOUNT</b>	<b>DETAILED DESCRIPTION</b>	<b>Sub-total</b>
Acquisition of Vehicle	\$ 26,000	Replace U# 042 (2008 Dodge Nitro with transmission problems)	\$ 26,000

**Grand Total Requested:**

\$ 26,000
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# ENERGY ASSISTANCE

ACCOUNT NUMBER: 001-430232

Description	2020	2021					2022		
	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
<b>EXPENDITURES:</b>									
<b>PERSONAL SERVICES:</b>									
Energy - Salaries	15,076	17,200	17,200	6,557	8,743	15,300	-11.05%	16,800	9.80%
Energy - Retirement	1,840	2,150	2,150	807	1,093	1,900	-11.63%	2,000	5.26%
Energy - Life/Health Insurance	3,105	3,700	3,700	1,112	1,188	2,300	-37.84%	2,500	8.70%
Energy - Workers Compensation	75	90	90	33	57	90	0.00%	90	0.00%
Energy - Unemployment	1	5	5	1	4	5	0.00%	5	0.00%
Energy - Medicare	212	250	250	94	156	250	0.00%	250	0.00%
Energy - Disability	48	60	60	24	36	60	0.00%	60	0.00%
Energy - Deferred Compensation	21	45	45	9	36	45	0.00%	25	-44.44%
Energy - Dental	55	60	60	19	41	60	0.00%	40	-33.33%
Energy - OPEB Contribution	526	605	605	231	309	540	-10.74%	600	11.11%
<b>TOTAL PERSONAL SERVICES</b>	<b>20,959</b>	<b>24,165</b>	<b>24,165</b>	<b>8,887</b>	<b>11,663</b>	<b>20,550</b>		<b>22,370</b>	
<b>MATERIALS &amp; SUPPLIES:</b>									
Energy - Educational, Recreational & Cul	-	-	-	3,143	4,857	8,000	100.00%	16,883	111.04%
<b>TOTAL MATERIALS &amp; SUPPLIES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,143</b>	<b>4,857</b>	<b>8,000</b>		<b>16,883</b>	
<b>TOTAL EXPENDITURES</b>	<b>20,959</b>	<b>24,165</b>	<b>24,165</b>	<b>12,030</b>	<b>16,520</b>	<b>28,550</b>		<b>39,253</b>	
<b>FUNDING SOURCE:</b>									
General Fund	(58,163)	(15,835)	(15,835)	(314)	(11,136)	(11,450)	-27.69%	(7,364)	-35.69%
Federal Grant	79,122	40,000	40,000	12,344	27,656	40,000	0.00%	46,617	16.54%
<b>TOTAL</b>	<b>20,959</b>	<b>24,165</b>	<b>24,165</b>	<b>12,030</b>	<b>16,520</b>	<b>28,550</b>		<b>39,253</b>	

## SUMMER FEEDING

ACCOUNT NUMBER: 001-430233

Description	2020	2021					2022		
	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
<b>EXPENDITURES:</b>									
<b>PERSONAL SERVICES:</b>									
Summer Feed - Miscellaneous	-	1,200	1,200	-	-	-	-100.00%	500	100.00%
<b>TOTAL PERSONAL SERVICES</b>	<b>-</b>	<b>1,200</b>	<b>1,200</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>500</b>	
<b>OPERATING SERVICES:</b>									
Summer Feed - Printing	-	1,000	1,000	1,060	-	1,060	6.00%	1,100	3.77%
Summer Feed - Rentals	-	5,000	5,000	-	-	-	-100.00%	-	0.00%
Summer Feed - Contractual Services	7,855	40,000	40,000	3,427	(548)	2,879	-92.80%	5,600	94.51%
Summer Feed - Professional Services	-	18,500	18,500	-	13,123	13,123	-29.06%	15,000	14.30%
Summer Feed - Employee Liability	72	80	80	26	62	88	10.00%	95	7.95%
Summer Feed - General Liability	506	557	557	184	376	560	0.54%	590	5.36%
<b>TOTAL OPERATING SERVICES</b>	<b>8,433</b>	<b>65,137</b>	<b>65,137</b>	<b>4,697</b>	<b>13,013</b>	<b>17,710</b>		<b>22,385</b>	
<b>MATERIALS &amp; SUPPLIES:</b>									
Summer Feed - Office Supplies	1,610	-	-	-	-	-	0.00%	-	0.00%
Summer Feed - Educational, Recreational	2,429	-	-	-	-	-	0.00%	-	0.00%
Summer Feed - Food & Clothing	2,515	15,000	15,000	5,164	5,999	11,163	-25.58%	15,000	34.37%
Summer Feed - Maint of Bldgs & Grounds	1,325	-	-	870	(870)	-	0.00%	-	0.00%
<b>TOTAL MATERIALS &amp; SUPPLIES</b>	<b>7,879</b>	<b>15,000</b>	<b>15,000</b>	<b>6,034</b>	<b>5,129</b>	<b>11,163</b>		<b>15,000</b>	
<b>TOTAL EXPENDITURES</b>	<b>16,312</b>	<b>81,337</b>	<b>81,337</b>	<b>10,731</b>	<b>18,142</b>	<b>28,873</b>		<b>37,885</b>	
<b>FUNDING SOURCE:</b>									
General Fund	16,312	60,126	60,126	10,731	6,822	17,553	-70.81%	17,885	1.89%
Federal Grant	-	21,211	21,211	-	11,320	11,320	-46.63%	20,000	76.68%
<b>TOTAL</b>	<b>16,312</b>	<b>81,337</b>	<b>81,337</b>	<b>10,731</b>	<b>18,142</b>	<b>28,873</b>		<b>37,885</b>	

**COMMUNITY SERVICE CENTERS**  
**ACCOUNT NUMBER: 001-430234**

Description	2020	2021					2022		
	2020 Prior Year Actual	2021 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	2022 Proposed Budget	% Change Projected Actual vs Proposed
<b>EXPENDITURES:</b>									
<b>PERSONAL SERVICES:</b>									
CS Centers - Salaries	145,918	243,100	243,100	70,184	95,816	166,000	-31.72%	253,500	52.71%
CS Centers - FICA	2,920	10,100	10,100	1,182	2,318	3,500	-65.35%	8,150	132.86%
CS Centers - Retirement	11,692	9,900	9,900	6,242	8,258	14,500	46.46%	14,200	-2.07%
CS Centers - Life/Health Insurance	24,830	25,700	25,700	15,289	15,211	30,500	18.68%	32,500	6.56%
CS Centers - Workers Compensation	770	1,400	1,400	367	533	900	-35.71%	1,400	55.56%
CS Centers - Unemployment	14	25	25	7	18	25	0.00%	25	0.00%
CS Centers - Medicare	2,057	3,600	3,600	983	1,417	2,400	-33.33%	3,700	54.17%
CS Centers - Disability	299	265	265	189	211	400	50.94%	850	112.50%
CS Centers - Deferred Comp	93	-	-	-	200	200	100.00%	-	-100.00%
CS Centers - Dental Insurance	251	225	225	171	179	350	55.56%	350	0.00%
CS Centers - OPEB Contribution	3,453	2,900	2,900	1,783	2,317	4,100	41.38%	8,200	100.00%
CS Centers - Miscellaneous	135	-	-	45	(45)	-	0.00%	-	0.00%
<b>TOTAL PERSONAL SERVICES</b>	<b>192,432</b>	<b>297,215</b>	<b>297,215</b>	<b>96,442</b>	<b>126,433</b>	<b>222,875</b>		<b>322,875</b>	
<b>OPERATING SERVICES:</b>									
CS Centers - Ads, Dues & Subscriptions	309	300	300	90	-	90	-70.00%	200	122.22%
CS Centers - Printing	-	100	100	-	100	100	0.00%	100	0.00%
CS Centers - Utilities - Electric	6,819	5,000	5,000	2,849	1,151	4,000	-20.00%	5,000	25.00%
CS Centers - Utilities - Water	1,355	750	750	333	67	400	-46.67%	750	87.50%
CS Centers - Telephone	4,887	3,000	3,000	3,524	(924)	2,600	-13.33%	3,000	15.38%
CS Centers - Rentals	3,668	-	-	415	(415)	-	0.00%	-	0.00%
CS Centers - Maint of Property & Equip	4	5,000	5,000	-	5,000	5,000	0.00%	12,000	140.00%
CS Centers - Contractual Services	36,662	15,000	15,000	13,389	611	14,000	-6.67%	15,000	7.14%
CS Centers - Professional Services	81	30,000	30,000	-	-	-	-100.00%	15,925	0.00%
CS Centers - Property Insurance	4,630	5,093	5,093	2,292	2,773	5,065	-0.55%	5,320	5.03%
CS Centers - Employee Liability	315	347	347	121	367	488	40.63%	515	5.53%
CS Centers - General Liability	2,207	2,427	2,427	852	2,230	3,082	26.99%	3,240	5.13%
<b>TOTAL OPERATING SERVICES</b>	<b>60,937</b>	<b>67,017</b>	<b>67,017</b>	<b>23,865</b>	<b>10,960</b>	<b>34,825</b>		<b>61,050</b>	
<b>MATERIALS &amp; SUPPLIES:</b>									
CS Centers - Office & Comm. Equip.	3,587	3,500	3,500	3,170	730	3,900	11.43%	26,725	585.26%
CS Centers - Office Supplies	1,659	1,500	1,500	280	460	740	-50.67%	1,000	35.14%
CS Centers - Educational & Recreational	13,861	75,000	75,000	5,989	72,811	78,800	5.07%	80,000	1.52%
CS Centers - Food & Clothing	6,221	4,500	4,500	17	6,159	6,176	37.24%	6,200	0.39%
CS Centers - Maint of Bldg & Grds	2,555	3,000	3,000	3,973	(1,162)	2,811	-6.30%	3,000	6.72%
CS Centers - Miscellaneous	387	-	-	1,116	(1,116)	-	0.00%	-	0.00%
<b>TOTAL MATERIALS &amp; SUPPLIES</b>	<b>28,270</b>	<b>87,500</b>	<b>87,500</b>	<b>14,545</b>	<b>77,882</b>	<b>92,427</b>		<b>116,925</b>	

**COMMUNITY SERVICE CENTERS**  
**ACCOUNT NUMBER: 001-430234**

Description	2020	2021					2022		
	2020 Prior Year Actual	2021 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	2022 Proposed Budget	% Change Projected Actual vs Proposed
CONTINUED									
<b>EXPENDITURES: (CONT.)</b>									
<b>CAPITAL OUTLAY:</b>									
CS Centers - Improvements other Than Bldg	-	20,000	20,000	15,050	(15,050)	-	-100.00%	-	0.00%
CS Centers - Building, Ground & Plant	-	10,600	10,600	-	-	-	-100.00%	-	0.00%
<b>TOTAL CAPITAL OUTLAY</b>	<b>-</b>	<b>30,600</b>	<b>30,600</b>	<b>15,050</b>	<b>(15,050)</b>	<b>-</b>		<b>-</b>	
 <b>TOTAL EXPENDITURES</b>	 <b>281,639</b>	 <b>482,332</b>	 <b>482,332</b>	 <b>149,902</b>	 <b>200,225</b>	 <b>350,127</b>		 <b>500,850</b>	
 <i>General Fund</i>	 <i>261,639</i>	 <i>452,332</i>	 <i>452,332</i>	 <i>129,902</i>	 <i>190,225</i>	 <i>320,127</i>	 <i>-29.23%</i>	 <i>470,850</i>	 <i>47.08%</i>
<i>SPLIT - Community Services</i>	<i>20,000</i>	<i>30,000</i>	<i>30,000</i>	<i>20,000</i>	<i>10,000</i>	<i>30,000</i>	<i>0.00%</i>	<i>30,000</i>	<i>0.00%</i>
<b>TOTAL</b>	<b>281,639</b>	<b>482,332</b>	<b>482,332</b>	<b>149,902</b>	<b>200,225</b>	<b>350,127</b>		<b>500,850</b>	



## COMMUNITY SERVICE SUBGRANTS

ACCOUNT NUMBER: 001-430235

Description	2020	2021					2022		
	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
<b>EXPENDITURES:</b>									
<b>OPERATING SERVICES:</b>									
CS Subgrants - Printing	-	-	-	220	(220)	-	0.00%	-	0.00%
CS Subgrants - Professional Services	1,335	-	-	-	-	-	0.00%	-	0.00%
<b>TOTAL OPERATING SERVICES</b>	<b>1,335</b>	<b>-</b>	<b>-</b>	<b>220</b>	<b>(220)</b>	<b>-</b>		<b>-</b>	
<b>MATERIALS &amp; SUPPLIES:</b>									
CS Subgrants - Office Equipment	7,210	-	-	909	(909)	-	0.00%	-	0.00%
CS Subgrants - Office Supplies	557	-	-	-	-	-	0.00%	-	0.00%
CS Subgrants - Educational, Recreational	9,922	8,200	8,200	-	8,200	8,200	0.00%	8,441	2.94%
CS Subgrants - Food & Clothing	9,509	15,000	15,000	2,377	12,623	15,000	0.00%	15,000	0.00%
CS Subgrants - Maint of Bldgs & Grounds	318	-	-	-	-	-	0.00%	5,000	100.00%
CS Subgrants - Miscellaneous	654	-	-	-	-	-	0.00%	-	0.00%
<b>TOTAL MATERIALS &amp; SUPPLIES</b>	<b>28,170</b>	<b>23,200</b>	<b>23,200</b>	<b>3,286</b>	<b>19,914</b>	<b>23,200</b>		<b>28,441</b>	
<b>CAPITAL PROJECTS:</b>									
CS Subgrants - Office Equipment	14,740	-	-	-	-	-	0.00%	-	0.00%
<b>TOTAL CAPITAL PROJECTS</b>	<b>14,740</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	
<b>TOTAL EXPENDITURES</b>	<b>44,245</b>	<b>23,200</b>	<b>23,200</b>	<b>3,506</b>	<b>19,694</b>	<b>23,200</b>		<b>28,441</b>	

## LIHEAP - ADMINISTRATION

**ACCOUNT NUMBER: 001-430246**

Description	<b>2020</b>	<b>2021</b>					<b>2022</b>		
	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
<b>EXPENDITURES:</b>									
<b>PERSONAL SERVICES:</b>									
LIHEAP-Weath - Salaries	26,290	26,750	26,750	11,539	14,461	26,000	-2.80%	27,600	6.15%
LIHEAP-Weath - Retirement	3,212	3,300	3,300	1,405	1,895	3,300	0.00%	3,200	-3.03%
LIHEAP-Weath - Life/Health Insurance	2,438	2,750	2,750	1,232	1,268	2,500	-9.09%	2,700	8.00%
LIHEAP-Weath - Workers Compensation	131	135	135	57	78	135	0.00%	150	11.11%
LIHEAP-Weath - Unemployment	3	5	5	1	4	5	0.00%	5	0.00%
LIHEAP-Weath - Medicare	-	400	400	-	-	-	-100.00%	400	100.00%
LIHEAP-Weath - Disability	85	90	90	43	47	90	0.00%	100	11.11%
LIHEAP-Weath - Deferred Comp	1,859	1,950	1,950	812	1,038	1,850	-5.13%	1,900	2.70%
LIHEAP-Weath - Dental	42	45	45	21	24	45	0.00%	45	0.00%
LIHEAP-Weath - OPEB Contributions	918	950	950	402	548	950	0.00%	1,000	5.26%
<b>TOTAL PERSONAL SERVICES</b>	<b>34,978</b>	<b>36,375</b>	<b>36,375</b>	<b>15,512</b>	<b>19,363</b>	<b>34,875</b>		<b>37,100</b>	
<b>TOTAL EXPENDITURES</b>	<b>34,978</b>	<b>36,375</b>	<b>36,375</b>	<b>15,512</b>	<b>19,363</b>	<b>34,875</b>		<b>37,100</b>	

## CSBG - ADMINISTRATION

ACCOUNT NUMBER: 001-430247

Description	2020	2021					2022		
	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
<b>EXPENDITURES:</b>									
<b>PERSONAL SERVICES:</b>									
CSBG-Admin - Salaries	14,183	13,500	13,500	6,540	7,660	14,200	5.19%	14,700	3.52%
CSBG-Admin - Retirement	1,397	1,650	1,650	734	966	1,700	3.03%	1,700	0.00%
CSBG-Admin - Life/Health Insurance	2,976	3,850	3,850	1,811	1,889	3,700	-3.90%	4,000	8.11%
CSBG-Admin - Workers Compensation	57	70	70	30	40	70	0.00%	75	7.14%
CSBG-Admin - Unemployment	1	5	5	1	4	5	0.00%	5	0.00%
CSBG-Admin - Medicare	164	200	200	87	123	210	5.00%	215	2.38%
CSBG-Admin - Disability	37	45	45	22	23	45	0.00%	50	11.11%
CSBG-Admin - Deferred Compensation	286	490	490	201	259	460	-6.12%	460	0.00%
CSBG-Admin - Dental	10	15	15	6	9	15	0.00%	15	0.00%
CSBG-Admin - OPEB Contribution	399	480	480	210	270	480	0.00%	520	8.33%
<b>TOTAL PERSONAL SERVICES</b>	<b>19,510</b>	<b>20,305</b>	<b>20,305</b>	<b>9,642</b>	<b>11,243</b>	<b>20,885</b>		<b>21,740</b>	
<b>OPERATING SERVICES:</b>									
CSBG-Admin - Employee Liability	22	28	28	9	15	24	-14.29%	25	4.17%
CSBG-Admin - General Liability	151	192	192	62	95	157	-18.23%	265	68.79%
<b>TOTAL OPERATING SERVICES</b>	<b>173</b>	<b>220</b>	<b>220</b>	<b>71</b>	<b>110</b>	<b>181</b>		<b>290</b>	
<b>TOTAL EXPENDITURES</b>	<b>19,683</b>	<b>20,525</b>	<b>20,525</b>	<b>9,713</b>	<b>11,353</b>	<b>21,066</b>		<b>22,030</b>	
<b>FUNDING SOURCE:</b>									
General Fund	-	842	842	1,450	(67)	1,383	64.25%	2,635	100.00%
CSBG-Administration	19,683	19,683	19,683	8,263	11,420	19,683	0.00%	19,395	-1.46%
<b>TOTAL</b>	<b>19,683</b>	<b>20,525</b>	<b>20,525</b>	<b>9,713</b>	<b>11,353</b>	<b>21,066</b>		<b>22,030</b>	

## CSBG - PROGRAM ACTIVITIES

ACCOUNT NUMBER: 001-430248

Description	2020	2021					2022		
	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
<b>EXPENDITURES:</b>									
<b>PERSONAL SERVICES:</b>									
CSBG-Prog Act - Salaries	64,983	58,100	58,100	27,817	32,983	60,800	4.65%	64,500	6.09%
CSBG-Prog Act - Retirement	5,093	7,200	7,200	2,158	5,142	7,300	1.39%	7,400	1.37%
CSBG-Prog Act - Life/Health Insurance	8,417	13,500	13,500	4,980	5,020	10,000	-25.93%	11,000	10.00%
CSBG-Prog Act - Workers Compensation	209	300	300	129	171	300	0.00%	350	16.67%
CSBG-Prog Act - Unemployment	4	10	10	2	8	10	0.00%	10	0.00%
CSBG-Prog Act - Medicare	494	850	850	300	410	710	-16.47%	950	33.80%
CSBG-Prog Act - Disability	131	195	195	95	100	195	0.00%	215	10.26%
CSBG-Prog Act - Deferred Compensation	1,231	1,400	1,400	659	891	1,550	10.71%	1,600	3.23%
CSBG-Prog Act - Dental	77	115	115	54	61	115	0.00%	110	-4.35%
CSBG-Prog Act - OPEB Contribution	1,464	2,050	2,050	902	1,198	2,100	2.44%	2,300	9.52%
<b>TOTAL PERSONAL SERVICES</b>	<b>82,103</b>	<b>83,720</b>	<b>83,720</b>	<b>37,096</b>	<b>45,984</b>	<b>83,080</b>		<b>88,435</b>	
<b>OPERATING SERVICES:</b>									
CSBG-Prog Act - Utilities -Electric	2,984	2,000	2,000	1,350	650	2,000	0.00%	2,000	0.00%
CSBG-Prog Act - Utilities -Gas	-	500	500	-	100	100	-80.00%	-	-100.00%
CSBG-Prog Act - Utilities -Water	2,597	2,000	2,000	2,457	(457)	2,000	0.00%	2,000	0.00%
CSBG-Prog Act - Rentals	4,068	4,500	4,500	6,009	(9)	6,000	33.33%	5,400	-10.00%
CSBG-Prog Act - General Liability	380	612	612	195	436	631	3.10%	665	5.39%
<b>TOTAL OPERATING SERVICES</b>	<b>10,029</b>	<b>9,612</b>	<b>9,612</b>	<b>10,011</b>	<b>720</b>	<b>10,731</b>		<b>10,065</b>	
<b>MATERIALS &amp; SUPPLIES:</b>									
CSBG-Prog Act - Medical & Drugs	350	1,000	1,000	-	600	600	-40.00%	600	0.00%
<b>TOTAL MATERIALS &amp; SUPPLIES</b>	<b>350</b>	<b>1,000</b>	<b>1,000</b>	<b>-</b>	<b>600</b>	<b>600</b>		<b>600</b>	
<b>TOTAL EXPENDITURES</b>	<b>92,482</b>	<b>94,332</b>	<b>94,332</b>	<b>47,107</b>	<b>47,304</b>	<b>94,411</b>		<b>99,100</b>	
<b>FUNDING SOURCE:</b>									
General Fund	(1)	1,849	1,849	4,280	(2,352)	1,928	4.27%	11,636	503.53%
CSBG-Program Activities	92,483	92,483	92,483	42,827	49,656	92,483	0.00%	87,464	-5.43%
<b>TOTAL</b>	<b>92,482</b>	<b>94,332</b>	<b>94,332</b>	<b>47,107</b>	<b>47,304</b>	<b>94,411</b>		<b>99,100</b>	

**HOME PROGRAM**  
**ACCOUNT NUMBER: 001-430250**

Description	2020	2021					2022		
	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
<b>EXPENDITURES:</b>									
<b>PERSONAL SERVICES:</b>									
Home Program - Salaries	55,966	57,200	57,200	25,511	31,889	57,400	0.35%	61,500	7.14%
Home Program - Retirement	6,856	7,005	7,005	3,125	3,925	7,050	0.64%	7,050	0.00%
Home Program - Life/Health Insurance	17,903	20,000	20,000	9,316	2,684	12,000	-40.00%	7,600	-36.67%
Home Program - Workers Compensation	280	290	290	128	162	290	0.00%	300	3.45%
Home Program - Unemployment	6	10	10	3	7	10	0.00%	10	0.00%
Home Program - Medicare	785	830	830	359	471	830	0.00%	900	8.43%
Home Program - Disability	183	190	190	94	96	190	0.00%	210	10.53%
Home Program - Deferred Compensation	983	1,050	1,050	435	565	1,000	-4.76%	1,000	0.00%
Home Program - Dental	120	120	120	60	60	120	0.00%	120	0.00%
Home Program - OPEB Contribution	1,959	2,005	2,005	892	1,118	2,010	0.25%	2,200	9.45%
<b>TOTAL PERSONAL SERVICES</b>	<b>85,041</b>	<b>88,700</b>	<b>88,700</b>	<b>39,923</b>	<b>40,977</b>	<b>80,900</b>		<b>80,890</b>	
<b>OPERATING SERVICES:</b>									
Home Program - Ads, Dues & Subs	49	-	-	49	(49)	-	0.00%	-	0.00%
Home Program - Telephone	525	-	-	215	(215)	-	0.00%	-	0.00%
Home Program - Maint of Prop & Equip	97,030	500,000	500,000	5,952	130,000	135,952	-72.81%	389,000	186.13%
Home Program - Professional Services	11,825	16,000	16,000	13,700	300	14,000	-12.50%	16,000	14.29%
Home Program - Employee Liability	96	105	105	34	85	119	13.33%	125	5.04%
Home Program - General Liability	669	736	736	240	516	756	2.72%	795	5.16%
<b>TOTAL OPERATING SERVICES</b>	<b>110,194</b>	<b>516,841</b>	<b>516,841</b>	<b>20,190</b>	<b>130,637</b>	<b>150,827</b>		<b>405,920</b>	
<b>MATERIALS &amp; SUPPLIES:</b>									
Home Program - Office Supplies	398	1,000	1,000	58	500	558	-44.20%	1,000	79.21%
Home Program - Food & Clothing	509	200	200	200	-	200	0.00%	200	0.00%
<b>TOTAL MATERIALS &amp; SUPPLIES</b>	<b>907</b>	<b>1,200</b>	<b>1,200</b>	<b>258</b>	<b>500</b>	<b>758</b>		<b>1,200</b>	
<b>OTHER CHARGES:</b>									
Home Program - Training & Travel	767	2,800	2,800	789	-	789	-71.82%	2,800	254.88%
Home Program - Official Fees	1,130	2,000	2,000	295	1,000	1,295	-35.25%	2,000	54.44%
<b>TOTAL OTHER CHARGES</b>	<b>1,897</b>	<b>4,800</b>	<b>4,800</b>	<b>1,084</b>	<b>1,000</b>	<b>2,084</b>		<b>4,800</b>	
<b>TOTAL EXPENDITURES</b>	<b>198,039</b>	<b>611,541</b>	<b>611,541</b>	<b>61,455</b>	<b>173,114</b>	<b>234,569</b>		<b>492,810</b>	
<b>FUNDING SOURCE:</b>									
General Fund	171,149	483,839	483,839	61,455	45,412	106,867	-77.91%	409,284	282.98%
Federal Grant	26,890	127,702	127,702	-	127,702	127,702	0.00%	83,526	-34.59%
<b>TOTAL</b>	<b>198,039</b>	<b>611,541</b>	<b>611,541</b>	<b>61,455</b>	<b>173,114</b>	<b>234,569</b>		<b>492,810</b>	

**CSBG CARES Act of 2020**  
**ACCOUNT NUMBER: 001-430257**

Description	2020	2021					2022		
	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
<b>EXPENDITURES:</b>									
<b>PERSONAL SERVICES:</b>									
CSBG CARES - Salaries	10,233	18,750	18,750	10,830	18,170	29,000	54.67%	-	-100.00%
CSBG CARES - FICA	634	1,200	1,200	607	1,193	1,800	50.00%	-	-100.00%
CSBG CARES - Retirement	-	-	-	-	-	-	0.00%	-	100.00%
CSBG CARES - Workers Compensation	51	100	100	49	101	150	50.00%	-	-100.00%
CSBG CARES - Unemployment	1	5	5	1	4	5	0.00%	-	-100.00%
CSBG CARES - Medicare	148	275	275	142	273	415	50.91%	-	-100.00%
CSBG CARES - Disability	-	65	65	-	-	-	-100.00%	-	0.00%
<b>TOTAL PERSONAL SERVICES</b>	<b>11,067</b>	<b>20,395</b>	<b>20,395</b>	<b>11,629</b>	<b>19,741</b>	<b>31,370</b>		-	
<b>OPERATING SERVICES:</b>									
CSBG CARES - Utilities-Electric	5,339	10,750	10,750	3,000	7,750	10,750	0.00%	-	-100.00%
CSBG CARES - Utilities-Water	5,585	10,750	10,750	998	9,752	10,750	0.00%	-	-100.00%
CSBG CARES - Rental	17,775	35,333	35,333	20,788	14,545	35,333	0.00%	-	-100.00%
<b>TOTAL OPERATING SERVICES</b>	<b>28,699</b>	<b>56,833</b>	<b>56,833</b>	<b>24,786</b>	<b>32,047</b>	<b>56,833</b>		-	
<b>MATERIALS &amp; SUPPLIES:</b>									
CSBG CARES - Office & Comm. Equip.	7,171	-	-	-	-	-	0.00%	-	0.00%
CSBG CARES - Office Supplies	356	4,000	4,000	1,580	2,420	4,000	0.00%	-	-100.00%
CSBG CARES - Food & Clothing	716	10,000	10,000	509	9,491	10,000	0.00%	-	-100.00%
<b>TOTAL MATERIALS &amp; SUPPLIES</b>	<b>8,243</b>	<b>14,000</b>	<b>14,000</b>	<b>2,089</b>	<b>11,911</b>	<b>14,000</b>		-	
<b>TOTAL EXPENDITURES</b>	<b>48,009</b>	<b>91,228</b>	<b>91,228</b>	<b>38,504</b>	<b>63,699</b>	<b>102,203</b>		-	

# COMMUNITY CENTER

**ACCOUNT NUMBER: 001-450300**

Description	2020	2021					2022		
	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
<b>EXPENDITURES:</b>									
<b>PERSONAL SERVICES:</b>									
Com.Center - Salaries	25,970	33,100	33,100	12,230	14,770	27,000	-18.43%	41,100	52.22%
Com.Center - FICA	391	810	810	202	213	415	-48.77%	1,250	201.20%
Com.Center - Retirement	2,420	2,500	2,500	1,109	1,391	2,500	0.00%	2,500	0.00%
Com.Center - Life/Health Insurance	3,217	3,650	3,650	1,712	1,688	3,400	-6.85%	3,700	8.82%
Com.Center - Workers Compensation	130	165	165	62	73	135	-18.18%	205	51.85%
Com.Center - Unemployment	3	5	5	1	4	5	0.00%	5	0.00%
Com.Center - Medicare	371	480	480	176	224	400	-16.67%	600	50.00%
Com.Center - Disability	65	70	70	33	37	70	0.00%	150	114.29%
Com.Center - Dental Insurance	61	120	120	30	90	120	0.00%	60	-50.00%
Com.Center - OPEB	692	710	710	317	393	710	0.00%	800	12.68%
Com.Center - Miscellaneous	-	300	300	-	300	300	0.00%	300	0.00%
<b>TOTAL PERSONAL SERVICES</b>	<b>33,320</b>	<b>41,910</b>	<b>41,910</b>	<b>15,872</b>	<b>19,183</b>	<b>35,055</b>		<b>50,670</b>	
<b>OPERATING SERVICES:</b>									
Com.Center - Ads, Dues & Subscriptions	8,952	6,407	6,407	1,320	5,087	6,407	0.00%	6,407	0.00%
Com.Center - Printing	886	7,000	7,000	163	6,837	7,000	0.00%	7,000	0.00%
Com.Center - Utilities - Electric	61,734	55,000	55,000	18,300	36,700	55,000	0.00%	55,000	0.00%
Com.Center - Utilities - Gas	20,935	11,300	11,300	4,569	6,731	11,300	0.00%	11,300	0.00%
Com.Center - Utilities - Water	2,338	3,400	3,400	338	3,062	3,400	0.00%	3,400	0.00%
Com.Center - Postage	-	4,450	4,450	-	4,450	4,450	0.00%	4,450	0.00%
Com.Center - Telephone	6,960	9,600	9,600	2,714	6,886	9,600	0.00%	9,600	0.00%
Com.Center - Rentals	14,891	23,040	23,040	3,839	19,201	23,040	0.00%	23,040	0.00%
Com.Center - Maint of Property & Equip	34,951	36,600	36,600	10,866	25,734	36,600	0.00%	36,600	0.00%
Com.Center - Contractual Services	42,812	62,981	62,981	21,641	41,340	62,981	0.00%	62,981	0.00%
Com.Center - Professional Services	2,505	19,200	19,200	1,075	18,125	19,200	0.00%	19,200	0.00%
Com.Center - Merchant Services	1,546	2,400	2,400	779	1,621	2,400	0.00%	2,400	0.00%
Com.Center - Property Insurance	66,048	72,653	72,653	22,422	313,815	336,237	362.80%	171,061	-49.12%
Com.Center - Employee Liability	319	351	351	119	316	435	23.93%	460	5.75%
Com.Center - General Liability	2,233	2,456	2,456	838	1,921	2,759	12.34%	2,900	5.11%
<b>TOTAL OPERATING SERVICES</b>	<b>267,110</b>	<b>316,838</b>	<b>316,838</b>	<b>88,983</b>	<b>491,826</b>	<b>580,809</b>		<b>415,799</b>	

CONTINUED

# COMMUNITY CENTER

**ACCOUNT NUMBER: 001-450300**

Description	2020	2021					2022		
	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
<b>EXPENDITURES: (CONT.)</b>									
<b>MATERIALS &amp; SUPPLIES:</b>									
Com.Center - Office & Comm. Equipment	6,017	11,650	11,650	1,345	10,305	11,650	0.00%	11,650	0.00%
Com.Center - Office Supplies	2,085	3,000	3,000	29	2,971	3,000	0.00%	3,000	0.00%
Com.Center - Educational, Recreational	-	-	-	-	-	-	0.00%	500	100.00%
Com.Center - Medical & Drugs	110	700	700	279	421	700	0.00%	700	0.00%
Com.Center - Food & Clothing	1,090	8,000	8,000	1,038	6,962	8,000	0.00%	8,000	0.00%
Com.Center - Maint of Buildings & Grounds	29,520	27,500	27,500	3,384	24,116	27,500	0.00%	27,500	0.00%
Com.Center - Vehicle Supplies	90	200	200	-	200	200	0.00%	200	0.00%
Com.Center - Miscellaneous	-	-	-	-	-	-	0.00%	200	100.00%
Com.Center - Eqpt & Vehicles Repairs	375	50	50	38	12	50	0.00%	50	0.00%
Com.Center - Miscellaneous Chemicals	-	50	50	-	50	50	0.00%	50	0.00%
Com.Center - Tools & Equipment	247	400	400	-	400	400	0.00%	400	0.00%
<b>TOTAL MATERIALS &amp; SUPPLIES</b>	<b>39,534</b>	<b>51,550</b>	<b>51,550</b>	<b>6,113</b>	<b>45,437</b>	<b>51,550</b>		<b>52,250</b>	
<b>OTHER CHARGES:</b>									
Com.Center - Training & Travel	-	5,000	5,000	103	4,897	5,000	0.00%	5,000	0.00%
Com.Center - Official Fees	-	200	200	-	200	200	0.00%	200	0.00%
<b>TOTAL OTHER CHARGES</b>	<b>-</b>	<b>5,200</b>	<b>5,200</b>	<b>103</b>	<b>5,097</b>	<b>5,200</b>		<b>5,200</b>	
<b>CAPITAL OUTLAY:</b>									
Com.Center - Imp. Other Than Building	-	200,000	200,000	-	20,000	20,000	-90.00%	200,000	900.00%
Com.Center - Communication Equipment	9,045	-	-	-	-	-	0.00%	-	0.00%
Com.Center - Major Repairs	-	20,000	20,000	-	20,000	20,000	0.00%	20,000	0.00%
<b>TOTAL CAPITAL OUTLAY</b>	<b>9,045</b>	<b>220,000</b>	<b>220,000</b>	<b>-</b>	<b>40,000</b>	<b>40,000</b>		<b>220,000</b>	
<b>TOTAL EXPENDITURES</b>	<b>349,009</b>	<b>635,498</b>	<b>635,498</b>	<b>111,071</b>	<b>601,543</b>	<b>712,614</b>		<b>743,919</b>	
<b>FUNDING SOURCE:</b>									
General Fund	317,816	580,498	580,498	98,420	559,194	657,614	13.28%	663,919	0.96%
Facility Use Fees	8,979	15,000	15,000	4,287	10,713	15,000	0.00%	20,000	33.33%
Building Rental	22,214	40,000	40,000	8,364	31,636	40,000	0.00%	60,000	50.00%
<b>TOTAL</b>	<b>349,009</b>	<b>635,498</b>	<b>635,498</b>	<b>111,071</b>	<b>601,543</b>	<b>712,614</b>		<b>743,919</b>	



# COMMUNITY CENTER

**ACCOUNT NUMBER: 001-450300**

**NARRATIVE EXPLANATION OF CAPITAL OUTLAY  
FOR REQUESTED YEAR 2022**

<b>CAPITAL OUTLAY:</b>	<b>AMOUNT</b>	<b>DETAILED DESCRIPTION</b>	<b>Sub-total</b>
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) Indoor Painting of Gymnasium and other Areas Electrical upgrades on Property/Parking area Replacing of Commercial Freezer	\$ 100,000   25,000 55,000 20,000
Major Repairs	\$ 20,000	Painting	\$ 20,000
<b>Grand Total Requested:</b>	<b>\$ 220,000</b>		

# PARISH FARM AGENT

ACCOUNT NUMBER: 001-465220

Description	2020	2021					2022		
	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
<b>EXPENDITURES:</b>									
<b>PERSONAL SERVICES:</b>									
Farm Agent - Non-PR Salaries/Benefits	49,012	52,512	52,512	24,506	24,506	49,012	-6.67%	52,512	7.14%
<b>TOTAL PERSONAL SERVICES</b>	<b>49,012</b>	<b>52,512</b>	<b>52,512</b>	<b>24,506</b>	<b>24,506</b>	<b>49,012</b>		<b>52,512</b>	
<b>OPERATING SERVICES:</b>									
Farm Agent - Utilities - Electric	3,611	5,000	5,000	1,427	3,573	5,000	0.00%	7,200	44.00%
Farm Agent - Utilities - Water	149	400	400	50	350	400	0.00%	700	75.00%
Farm Agent - Postage	318	300	300	-	300	300	0.00%	300	0.00%
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	18,833	6,167	25,000	9.65%	29,200	16.80%
Farm Agent - Maint of Property & Equip	-	100	100	-	100	100	0.00%	2,000	1900.00%
Farm Agent - Contractual Services	3,228	7,450	7,450	895	6,555	7,450	0.00%	9,000	20.81%
Farm Agent - Property Insurance	107	118	118	39	631	670	467.80%	337	-49.70%
Farm Agent - Employee Liability	84	92	92	30	75	105	14.13%	110	4.76%
Farm Agent - General Liability	585	644	644	208	457	665	3.26%	700	5.26%
<b>TOTAL OPERATING SERVICES</b>	<b>32,082</b>	<b>38,104</b>	<b>38,104</b>	<b>22,082</b>	<b>18,808</b>	<b>40,890</b>		<b>50,747</b>	
<b>MATERIALS &amp; SUPPLIES:</b>									
Farm Agent - Office & Comm. Equipment	-	300	300	-	300	300	0.00%	300	0.00%
Farm Agent - Office Supplies	334	1,500	1,500	-	1,500	1,500	0.00%	1,500	0.00%
Farm Agent - Maint of Buildings & Grounds	84	3,000	3,000	-	3,000	3,000	0.00%	3,000	0.00%
<b>TOTAL MATERIALS &amp; SUPPLIES</b>	<b>418</b>	<b>4,800</b>	<b>4,800</b>	<b>-</b>	<b>4,800</b>	<b>4,800</b>		<b>4,800</b>	
<b>OTHER CHARGES:</b>									
Farm Agent - Training & Travel	-	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%
<b>TOTAL OTHER CHARGES</b>	<b>-</b>	<b>3,400</b>	<b>3,400</b>	<b>-</b>	<b>3,400</b>	<b>3,400</b>		<b>3,400</b>	
<b>TOTAL EXPENDITURES</b>	<b>81,512</b>	<b>98,816</b>	<b>98,816</b>	<b>46,588</b>	<b>51,514</b>	<b>98,102</b>		<b>111,459</b>	

## ECONOMIC DEVELOPMENT

ACCOUNT NUMBER: 001-465230

Description	2020	2021					2022		
	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
<b>EXPENDITURES:</b>									
<b>PERSONAL SERVICES:</b>									
Econ Dev - Salaries	262,186	266,500	266,500	109,578	131,422	241,000	-9.57%	249,000	3.32%
Econ Dev - Retirement	32,118	33,000	33,000	13,350	16,150	29,500	-10.61%	29,000	-1.69%
Econ Dev - Life/Health Insurance	36,113	40,200	40,200	20,264	28,236	48,500	20.65%	60,500	24.74%
Econ Dev - Workers Compensation	1,311	1,350	1,350	548	702	1,250	-7.41%	1,250	0.00%
Econ Dev - Unemployment	26	30	30	11	19	30	0.00%	30	0.00%
Econ Dev - Medicare	4,085	3,900	3,900	1,692	2,108	3,800	-2.56%	3,700	-2.63%
Econ Dev - Disability	853	900	900	388	412	800	-11.11%	850	6.25%
Econ Dev - Deferred Compensation	23,529	28,100	28,100	8,757	12,243	21,000	-25.27%	18,500	-11.90%
Econ Dev - Dental Insurance	360	360	360	130	120	250	-30.56%	250	0.00%
Econ Dev - OPEB Contribution	9,176	9,400	9,400	3,835	4,665	8,500	-9.57%	8,700	2.35%
Econ Dev - Miscellaneous	26	240	240	45	195	240	0.00%	240	0.00%
<b>TOTAL PERSONAL SERVICES</b>	<b>369,783</b>	<b>383,980</b>	<b>383,980</b>	<b>158,598</b>	<b>196,272</b>	<b>354,870</b>		<b>372,020</b>	
<b>OPERATING SERVICES:</b>									
Econ Dev - Ads, Dues & Subscriptions	15,659	28,900	28,900	13,868	10,112	23,980	-17.02%	28,000	16.76%
Econ Dev - Printing	8,698	7,000	7,000	136	4,164	4,300	-38.57%	5,800	34.88%
Econ Dev - Utilities - Electric	20,004	21,000	21,000	8,372	6,628	15,000	-28.57%	-	-100.00%
Econ Dev - Utilities - Gas	1,860	2,600	2,600	812	588	1,400	-46.15%	-	-100.00%
Econ Dev - Utilities - Water	1,136	2,200	2,200	399	201	600	-72.73%	-	-100.00%
Econ Dev - Postage	1,056	1,000	1,000	7	493	500	-50.00%	1,000	100.00%
Econ Dev - Telephone	5,209	4,900	4,900	1,325	1,675	3,000	-38.78%	1,200	-60.00%
Econ Dev - Maint of Property & Equip	6,481	9,800	9,800	3,865	3,135	7,000	-28.57%	1,800	-74.29%
Econ Dev - Contractual Services	17,254	25,200	25,200	8,392	9,608	18,000	-28.57%	1,000	-94.44%
Econ Dev - Professional Services	10,686	89,500	80,800	-	54,500	54,500	-32.55%	64,500	18.35%
Econ Dev - Property Insurance	7,953	8,749	8,749	860	16,566	17,426	99.18%	10,184	-41.56%
Econ Dev - Automobile Insurance	1,004	1,105	1,105	359	3,915	4,274	286.79%	4,335	1.43%
Econ Dev - Employee Liability	584	643	643	210	3,525	3,735	480.87%	775	-79.25%
Econ Dev - General Liability	4,086	4,495	4,495	1,480	3,183	4,663	3.74%	4,900	5.08%
<b>TOTAL OPERATING SERVICES</b>	<b>101,670</b>	<b>207,092</b>	<b>198,392</b>	<b>40,085</b>	<b>118,293</b>	<b>158,378</b>		<b>123,494</b>	

CONTINUED

# ECONOMIC DEVELOPMENT

ACCOUNT NUMBER: 001-465230

Description	2020	2021					2022		
	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
<b>EXPENDITURES: (CONT.)</b>									
<b>MATERIALS &amp; SUPPLIES:</b>									
Econ Dev - Office & Comm. Equipment	1,709	2,550	2,550	110	2,140	2,250	-11.76%	2,550	13.33%
Econ Dev - Office Supplies	557	2,500	2,500	276	2,224	2,500	0.00%	2,550	2.00%
Econ Dev - Medical & Drugs	475	225	225	-	225	225	0.00%	225	0.00%
Econ Dev - Food & Clothing	2,510	550	550	1,641	(1,091)	550	0.00%	550	0.00%
Econ Dev - Maint of Buildings & Grounds	1,613	2,525	2,525	409	341	750	-70.30%	485	-35.33%
Econ Dev - Vehicle Supplies	930	1,100	1,100	472	728	1,200	9.09%	1,400	16.67%
Econ Dev - Equip. & Vehicle Parts	404	1,500	1,500	223	1,277	1,500	0.00%	1,500	0.00%
<b>TOTAL MATERIALS &amp; SUPPLIES</b>	<b>8,198</b>	<b>10,950</b>	<b>10,950</b>	<b>3,131</b>	<b>5,844</b>	<b>8,975</b>		<b>9,260</b>	
<b>OTHER CHARGES:</b>									
Econ Dev - Training & Travel	2,231	26,700	26,700	277	6,223	6,500	-75.66%	23,500	261.54%
Econ Dev - Official Fees	-	100	100	-	100	100	0.00%	100	0.00%
<b>TOTAL OTHER CHARGES</b>	<b>2,231</b>	<b>26,800</b>	<b>26,800</b>	<b>277</b>	<b>6,323</b>	<b>6,600</b>		<b>23,600</b>	
<b>CAPITAL OUTLAY:</b>									
Econ Dev - Acquisition of Vehicle	-	-	-	-	-	-	0.00%	26,000	100.00%
Econ Dev - Major Repairs	6,569	7,000	15,700	15,056	(56)	15,000	-4.46%	-	-100.00%
<b>TOTAL CAPITAL OUTLAY</b>	<b>6,569</b>	<b>7,000</b>	<b>15,700</b>	<b>15,056</b>	<b>(56)</b>	<b>15,000</b>		<b>26,000</b>	
<b>INTERGOVERNMENTAL:</b>									
Econ Dev - Grants	353,649	527,000	527,000	101,207	248,971	350,178	-33.55%	501,500	43.21%
<b>TOTAL INTERGOVERNMENTAL</b>	<b>353,649</b>	<b>527,000</b>	<b>527,000</b>	<b>101,207</b>	<b>248,971</b>	<b>350,178</b>		<b>501,500</b>	
<b>TOTAL EXPENDITURES</b>	<b>842,100</b>	<b>1,162,822</b>	<b>1,162,822</b>	<b>318,354</b>	<b>575,647</b>	<b>894,001</b>		<b>1,055,874</b>	

# ECONOMIC DEVELOPMENT

ACCOUNT NUMBER: 001-465230

## NARRATIVE EXPLANATION OF CAPITAL OUTLAY FOR REQUESTED YEAR 2022

<b>CAPITAL OUTLAY:</b>	<b>AMOUNT</b>	<b>DETAILED DESCRIPTION</b>	<b>Sub-total</b>
Acquisition of Vehicle	\$ 26,000	One (1) vehicle to replace Unit # 003 Unit 003 - 2003 Chevrolet Impala with 96,622 miles	\$ 26,000

Grand Total Requested:

\$ 26,000
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# TOURIST INFORMATION CENTER

ACCOUNT NUMBER: 001-465235

Description	2020	2021					2022		
	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
<b>EXPENDITURES:</b>									
<b>OPERATING SERVICES:</b>									
Tourist Ctr - Ads, Dues & Subscription	11,167	28,225	28,225	-	23,425	23,425	-17.01%	26,225	11.95%
Tourist Ctr - Printing	575	9,100	9,100	575	4,525	5,100	-43.96%	9,100	78.43%
Tourist Ctr - Postage	2	200	200	12	188	200	0.00%	200	0.00%
Tourist Ctr - Telephone	-	300	300	-	-	-	-100.00%	-	0.00%
Tourist Ctr - Maint of Property & Equip	-	500	500	-	500	500	0.00%	500	0.00%
Tourist Ctr - Professional Services	-	8,100	8,100	-	2,600	2,600	-67.90%	8,100	211.54%
<b>TOTAL OPERATING SERVICES</b>	<b>11,744</b>	<b>46,425</b>	<b>46,425</b>	<b>587</b>	<b>31,238</b>	<b>31,825</b>		<b>44,125</b>	
<b>MATERIALS &amp; SUPPLIES</b>									
Tourist Ctr - Office Supplies	-	200	200	-	200	200	0.00%	200	0.00%
Tourist Ctr - Medical	-	200	200	-	-	-	-100.00%	-	0.00%
Tourist Ctr - Food & Clothing	-	300	300	-	300	300	0.00%	300	0.00%
Tourist Ctr - Maint of Bldgs & Grounds	-	5,000	5,000	-	-	-	-100.00%	-	0.00%
<b>TOTAL MATERIALS &amp; SUPPLIES</b>	<b>-</b>	<b>5,700</b>	<b>5,700</b>	<b>-</b>	<b>500</b>	<b>500</b>		<b>500</b>	
<b>OTHER CHARGES:</b>									
Tourist Ctr - Training & Travel	-	7,500	7,500	-	800	800	-89.33%	7,000	775.00%
<b>TOTAL OTHER CHARGES</b>	<b>-</b>	<b>7,500</b>	<b>7,500</b>	<b>-</b>	<b>800</b>	<b>800</b>		<b>7,000</b>	
<b>INTERGOVERNMENTAL:</b>									
Tourist Ctr - Grants	12,000	24,000	24,000	8,000	4,000	12,000	-50.00%	24,000	100.00%
<b>TOTAL INTERGOVERNMENTAL</b>	<b>12,000</b>	<b>24,000</b>	<b>24,000</b>	<b>8,000</b>	<b>4,000</b>	<b>12,000</b>		<b>24,000</b>	
<b>TOTAL EXPENDITURES</b>	<b>23,744</b>	<b>83,625</b>	<b>83,625</b>	<b>8,587</b>	<b>36,538</b>	<b>45,125</b>		<b>75,625</b>	

# VETERANS ADMINISTRATION

ACCOUNT NUMBER: 001-465260

Description	2020	2021					2022		
	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
<b>EXPENDITURES:</b>									
<b>PERSONAL SERVICES:</b>									
VA - Non-PR Salaries/Benefits	2,964	5,000	5,000	1,505	1,075	2,580	-48.40%	3,600	39.53%
<b>TOTAL PERSONAL SERVICES</b>	<b>2,964</b>	<b>5,000</b>	<b>5,000</b>	<b>1,505</b>	<b>1,075</b>	<b>2,580</b>		<b>3,600</b>	
<b>TOTAL EXPENDITURES</b>	<b>2,964</b>	<b>5,000</b>	<b>5,000</b>	<b>1,505</b>	<b>1,075</b>	<b>2,580</b>		<b>3,600</b>	

# PUBLIC HOUSING

**ACCOUNT NUMBER: 001-465290**

Description	<u>2020</u>	<u>2021</u>					<u>2022</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
<b>EXPENDITURES:</b>									
<b>PERSONAL SERVICES:</b>									
Public Housing - Per Diem	840	3,600	3,600	1,140	1,060	2,200	-38.89%	3,600	63.64%
Public Housing - FICA	52	100	100	71	54	125	25.00%	150	20.00%
Public Housing - Workmen's Comp	4	15	15	6	9	15	0.00%	25	66.67%
Public Housing - Medicare	12	35	35	17	18	35	0.00%	50	42.86%
<b>TOTAL PERSONAL SERVICES</b>	<b>908</b>	<b>3,750</b>	<b>3,750</b>	<b>1,234</b>	<b>1,141</b>	<b>2,375</b>		<b>3,825</b>	
 <b>TOTAL EXPENDITURES</b>	 <b>908</b>	 <b>3,750</b>	 <b>3,750</b>	 <b>1,234</b>	 <b>1,141</b>	 <b>2,375</b>		 <b>3,825</b>	



## DEBT SERVICE

**ACCOUNT NUMBER: 001-475500 (Paying Agent Fees)**

Description	2020	2021					2022		
	2020	2021					2022		
	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
<b>EXPENDITURES:</b>									
<b>DEBT SERVICE:</b>									
Debt Service - Paying Agent	-	3,000	3,000	-	1,000	1,000	-66.67%	2,500	150.00%
<b>TOTAL DEBT SERVICE</b>	<b>-</b>	<b>3,000</b>	<b>3,000</b>	<b>-</b>	<b>1,000</b>	<b>1,000</b>		<b>2,500</b>	
<b>TOTAL EXPENDITURES</b>	<b>-</b>	<b>3,000</b>	<b>3,000</b>	<b>-</b>	<b>1,000</b>	<b>1,000</b>		<b>2,500</b>	

# TRANSFERS

**ACCOUNT NUMBER: 001-480000**

Description	2020	2021					2022		
	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
<b>EXPENDITURES:</b>									
<b>TRANSFERS:</b>									
Transfer to Criminal Court Fund	135,000	-	-	-	90,000	90,000	0.00%	170,165	0.00%
Transfer to Roads & Drainage	3,350,000	1,755,000	2,705,000	-	2,705,000	2,705,000	0.00%	3,034,295	12.17%
Transfer to Flood Protection	-	-	15,796,329	-	-	-	-100.00%	15,796,329	100.00%
Transfer to RSVP	185,000	240,000	240,000	100,000	140,000	240,000	0.00%	255,925	6.64%
Transfer to Recreation	48,598	1,147,020	4,881,027	-	2,299,007	2,299,007	-52.90%	1,137,070	-50.54%
Transfer to Solid Waste	450,000	350,000	350,000	-	545,000	545,000	0.00%	670,000	0.00%
Transfer to Wastewater	1,000,000	100,000	100,000	-	-	-	-100.00%	150,000	0.00%
Transfer to Waterworks	-	-	-	-	1,000,000	1,000,000	100.00%	300,000	-70.00%
<b>TOTAL TRANSFERS</b>	<b>5,168,598</b>	<b>3,592,020</b>	<b>24,072,356</b>	<b>100,000</b>	<b>6,779,007</b>	<b>6,879,007</b>		<b>21,513,784</b>	
<b>TOTAL EXPENDITURES</b>	<b>5,168,598</b>	<b>3,592,020</b>	<b>24,072,356</b>	<b>100,000</b>	<b>6,779,007</b>	<b>6,879,007</b>		<b>21,513,784</b>	

# SPECIAL REVENUE FUNDS

## SUMMARY STATEMENT

Description	2020	2021					2022		
	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
<b>REVENUES:</b>									
Taxes:									
Ad Valorem taxes	\$ 24,990,594	\$ 24,233,000	\$ 24,233,000	\$ 25,985,901	\$ 697,736	\$ 26,683,637	10.11%	\$ 24,075,500	-9.77%
Sales taxes	18,964,343	16,091,438	19,343,630	8,536,079	11,726,547	20,262,626	4.75%	18,673,945	-7.84%
Intergovernmental revenues	12,414,490	7,546,728	19,182,304	3,898,522	15,607,948	19,506,470	1.69%	10,842,039	-44.42%
Fees, charges, and commissions	211,025	425,500	425,500	177,401	106,623	284,024	-33.25%	378,700	33.33%
Fines and forfeitures	695,419	815,800	815,800	352,423	373,987	726,410	-10.96%	669,000	-7.90%
Investment earnings	800,797	530,510	530,510	119,574	391,415	510,989	-3.68%	505,212	-1.13%
Miscellaneous	83,040	1,100	76,100	4,680	478	5,158	-93.22%	1,100	-78.67%
<b>Total Revenues</b>	<b>58,159,708</b>	<b>49,644,076</b>	<b>64,606,844</b>	<b>39,074,580</b>	<b>28,904,734</b>	<b>67,979,314</b>		<b>55,145,496</b>	
<b>EXPENDITURES:</b>									
Personal Services	16,557,621	20,795,440	20,795,440	7,767,199	12,435,551	20,202,750	-2.85%	21,219,077	5.03%
Operating Services	7,116,149	7,611,872	7,611,872	3,037,252	6,595,810	9,633,062	26.55%	9,359,267	-2.84%
Materials & Supplies	2,944,212	4,044,894	4,044,894	1,743,476	2,152,687	3,896,163	-3.68%	4,006,985	2.84%
Other Charges	54,918	131,945	131,945	36,461	64,544	101,005	-23.45%	148,738	47.26%
Capital Outlay	12,090,330	39,734,058	97,851,770	3,644,030	29,489,703	33,133,733	-66.14%	85,027,992	156.62%
Intergovernmental	1,861,080	3,049,372	6,599,372	278,582	1,964,810	2,243,392	-66.01%	8,056,758	259.13%
<b>Total Expenditures</b>	<b>40,624,310</b>	<b>75,367,581</b>	<b>137,035,293</b>	<b>16,507,000</b>	<b>52,703,105</b>	<b>69,210,105</b>		<b>127,818,817</b>	
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES									
	17,535,398	(25,723,505)	(72,428,449)	22,567,580	(23,798,371)	(1,230,791)		(72,673,321)	
<b>OTHER FINANCING SOURCES (USES):</b>									
Transfer in	3,718,598	3,142,020	23,622,356	100,000	5,234,007	5,334,007	-77.42%	20,393,784	282.34%
Transfer out	(4,396,821)	(3,594,494)	(3,594,494)	(1,093,244)	(3,432,714)	(4,525,958)	25.91%	(4,564,319)	0.85%
Proceeds from the sale of assets	16,426	321,021	321,021	187,040	258,439	445,479	0.00%	60,000	0.00%
Compensation for loss/damaged assets	-	-	-	12,325	-	12,325	0.00%	-	0.00%
<b>Total Other Financing Sources</b>	<b>(661,797)</b>	<b>(131,453)</b>	<b>20,348,883</b>	<b>(793,879)</b>	<b>2,059,732</b>	<b>1,265,853</b>		<b>15,889,465</b>	
Net Change in Fund Balance	16,873,601	(25,854,958)	(52,079,566)	21,773,701	(21,738,639)	35,062		(56,783,856)	
Fund Balance -Beginning	48,012,404	39,493,432	64,862,617			64,886,005		64,921,067	
<b>Fund Balance -Ending</b>	<b>\$ 64,886,005</b>	<b>\$ 13,638,474</b>	<b>\$ 12,783,051</b>			<b>\$ 64,921,067</b>		<b>\$ 8,137,211</b>	

# PARISH TRANSPORTATION

## FUND NUMBER: 102

Description	2020	2021					2022		
	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
<b>REVENUES:</b>									
Parish Road Fund	461,752	500,000	500,000	179,089	320,911	500,000	0.00%	500,000	0.00%
Interest Earnings	4,037	2,100	2,100	268	1,832	2,100	0.00%	2,100	0.00%
<b>TOTAL REVENUES</b>	<b>465,789</b>	<b>502,100</b>	<b>502,100</b>	<b>179,357</b>	<b>322,743</b>	<b>502,100</b>		<b>502,100</b>	
<b>EXPENDITURES:</b>									
<b>CAPITAL OUTLAY:</b>									
Paved Sts - Imp other than Buildings	-	500,000	1,000,000	-	1,000,000	1,000,000	0.00%	500,000	-50.00%
Paved Sts - Engineering	-	55,000	190,000	-	190,000	190,000	0.00%	25,000	-86.84%
Paved Sts - Other Fees	-	15,000	90,000	-	75,000	75,000	-16.67%	-	-100.00%
<b>TOTAL CAPITAL OUTLAY</b>	<b>-</b>	<b>570,000</b>	<b>1,280,000</b>	<b>-</b>	<b>1,265,000</b>	<b>1,265,000</b>		<b>525,000</b>	
<b>TOTAL EXPENDITURES</b>	<b>-</b>	<b>570,000</b>	<b>1,280,000</b>	<b>-</b>	<b>1,265,000</b>	<b>1,265,000</b>		<b>525,000</b>	
Net Change in Fund Balance	465,789	(67,900)	(777,900)			(762,900)		(22,900)	
Fund Balance -Beginning	512,048	306,598	977,765			977,837		214,937	
<b>Fund Balance -Ending</b>	<b>977,837</b>	<b>238,698</b>	<b>199,865</b>			<b>214,937</b>		<b>192,037</b>	

# PARISH TRANSPORTATION

FUND NUMBER: 102

## NARRATIVE EXPLANATION OF CAPITAL OUTLAY FOR REQUESTED YEAR 2022

<b>CAPITAL OUTLAY:</b>	<b>AMOUNT</b>	<b>DETAILED DESCRIPTION</b>	<b>Sub-total</b>
Improvements other than Buildings	\$ 500,000	2022 Road Maintenance Program	
Architectural/Engineering Fees	\$ 25,000	2022 Road Maintenance Program	
<b>Grand Total Requested:</b>	<b>\$ 525,000</b>		

# ROAD LIGHTING DISTRICT #1

## FUND NUMBER: 105

Description	2020	2021					2022		
	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
<b>REVENUES:</b>									
Ad Valorem Taxes	1,574,184	1,519,000	1,519,000	1,624,701	56,875	1,681,576	10.70%	1,533,000	-8.84%
Disaster Relief	-	-	-	168	19,879	20,047	100.00%	-	-100.00%
State Payment in Lieu of Taxes	4,874	4,850	4,850	3,229	1,613	4,842	-0.16%	4,800	-0.87%
Interest Earnings	69,467	50,000	50,000	17,200	22,800	40,000	-20.00%	34,000	-15.00%
<b>TOTAL REVENUES</b>	<b>1,648,525</b>	<b>1,573,850</b>	<b>1,573,850</b>	<b>1,645,298</b>	<b>101,167</b>	<b>1,746,465</b>		<b>1,571,800</b>	
<b>EXPENDITURES:</b>									
<b>PERSONAL SERVICES:</b>									
Road Lighting - Salaries	46,854	47,500	47,500	20,862	39,138	60,000	26.32%	50,500	-15.83%
Road Lighting - Retirement	5,781	5,800	5,800	2,599	3,201	5,800	0.00%	5,800	0.00%
Road Lighting - Life/Health Insurance	5,216	7,600	7,600	3,978	5,472	9,450	24.34%	11,600	22.75%
Road Lighting - Workers Compensation	236	240	240	106	134	240	0.00%	255	6.25%
Road Lighting - Unemployment	5	5	5	2	3	5	0.00%	5	0.00%
Road Lighting - Medicare	720	700	700	323	402	725	3.57%	730	0.69%
Road Lighting - Disability	150	160	160	77	83	160	0.00%	165	3.13%
Road Lighting - Deferred Compensation	3,242	3,300	3,300	1,453	1,847	3,300	0.00%	3,450	4.55%
Road Lighting - Dental Insurance	95	120	120	60	60	120	0.00%	120	0.00%
Road Lighting - OPEB Contribution	1,652	1,700	1,700	743	957	1,700	0.00%	1,800	5.88%
Road Lighting - Miscellaneous	-	200	200	-	200	200	0.00%	200	0.00%
<b>TOTAL PERSONAL SERVICES</b>	<b>63,951</b>	<b>67,325</b>	<b>67,325</b>	<b>30,203</b>	<b>51,497</b>	<b>81,700</b>		<b>74,625</b>	
<b>OPERATING SERVICES:</b>									
Road Lighting - Ads, Dues & Subscriptions	5,363	5,400	5,400	194	4,806	5,000	-7.41%	6,000	20.00%
Road Lighting - Printing	-	400	400	-	200	200	-50.00%	300	50.00%
Road Lighting - Utilities - Electric	914,347	973,350	973,350	431,606	603,394	1,035,000	6.33%	1,086,750	5.00%
Road Lighting - Telephone	3,793	5,500	5,500	1,604	2,596	4,200	-23.64%	4,250	1.19%
Road Lighting - Rentals	-	200	200	-	200	200	0.00%	200	0.00%
Road Lighting - Maint of Prop & Equip	337,165	330,750	330,750	86,584	244,166	330,750	0.00%	357,000	7.94%
Road Lighting - Contractual Services	1,578	1,000	1,000	406	1,594	2,000	100.00%	2,000	0.00%
Road Lighting - Professional Services	-	1,260	1,260	-	3,000	3,000	138.10%	2,000	-33.33%
Road Lighting - Automobile Insurance	1,004	1,105	1,105	359	3,915	4,274	286.79%	4,335	1.43%
Road Lighting - Employee Liability	1,250	1,375	1,375	436	1,109	1,545	12.36%	1,625	5.18%
Road Lighting - General Liability	8,736	9,610	9,610	3,069	6,734	9,803	2.01%	10,295	5.02%
<b>TOTAL OPERATING SERVICES</b>	<b>1,273,236</b>	<b>1,329,950</b>	<b>1,329,950</b>	<b>524,258</b>	<b>871,714</b>	<b>1,395,972</b>		<b>1,474,755</b>	

CONTINUED

# ROAD LIGHTING DISTRICT #1

**FUND NUMBER: 105**

Description	2020	2021					2022		
	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
<b>EXPENDITURES: (CONT.)</b>									
<b>MATERIALS &amp; SUPPLIES:</b>									
Road Lighting - Office & Comm. Equip.	3,058	8,000	8,000	1,710	3,290	5,000	-37.50%	8,000	60.00%
Road Lighting - Office Supplies	714	1,575	1,575	-	1,575	1,575	0.00%	1,575	0.00%
Road Lighting - Food & Clothing	600	700	700	600	100	700	0.00%	700	0.00%
Road Lighting - Maint of Bldgs & Grounds	9,293	35,000	35,000	8,787	26,213	35,000	0.00%	38,000	8.57%
Road Lighting - Vehicle Supplies	184	500	500	60	440	500	0.00%	500	0.00%
Road Lighting - Miscellaneous	7,922	12,000	12,000	255	9,245	9,500	-20.83%	12,000	26.32%
Road Lighting - Equipment & Vehicle Parts	-	400	400	-	400	400	0.00%	400	0.00%
<b>TOTAL MATERIALS &amp; SUPPLIES</b>	<b>21,771</b>	<b>58,175</b>	<b>58,175</b>	<b>11,412</b>	<b>41,263</b>	<b>52,675</b>		<b>61,175</b>	
<b>OTHER CHARGES:</b>									
Road Lighting - Training & Travel	-	1,000	1,000	46	704	750	-25.00%	1,000	33.33%
Road Lighting - Official Fees	20,801	-	-	-	-	-	0.00%	21,000	100.00%
<b>TOTAL OTHER CHARGES</b>	<b>20,801</b>	<b>1,000</b>	<b>1,000</b>	<b>46</b>	<b>704</b>	<b>750</b>		<b>22,000</b>	
<b>CAPITAL OUTLAY:</b>									
Road Lighting - Imp other than Buildings	-	450,000	450,000	-	150,000	150,000	-66.67%	600,000	300.00%
Road Lighting - Major Repairs	-	30,000	30,000	-	30,000	30,000	0.00%	30,000	0.00%
Road Lighting - Architectural/Engineering	-	15,000	15,000	-	15,000	15,000	0.00%	15,000	0.00%
Road Lighting - Other Fees	-	10,000	10,000	-	10,000	10,000	0.00%	10,000	0.00%
<b>TOTAL CAPITAL OUTLAY</b>	<b>-</b>	<b>505,000</b>	<b>505,000</b>	<b>-</b>	<b>205,000</b>	<b>205,000</b>		<b>655,000</b>	
<b>INTERGOVERNMENTAL:</b>									
Road Lighting - Ad Val Tax Ded - Sheriff	52,355	55,500	55,500	-	55,661	55,661	0.29%	43,000	-22.75%
Road Lighting - Cost of Ad Val Tax Coll.	-	1,000	1,000	-	1,000	1,000	0.00%	1,000	0.00%
<b>TOTAL INTERGOVERNMENTAL</b>	<b>52,355</b>	<b>56,500</b>	<b>56,500</b>	<b>-</b>	<b>56,661</b>	<b>56,661</b>		<b>44,000</b>	
<b>TRANSFERS:</b>									
Transfer to General Fund - Indirect Cost	48,676	60,000	60,000	-	55,000	55,000	-8.33%	60,000	9.09%
<b>TOTAL TRANSFERS</b>	<b>48,676</b>	<b>60,000</b>	<b>60,000</b>	<b>-</b>	<b>55,000</b>	<b>55,000</b>		<b>60,000</b>	
<b>TOTAL EXPENDITURES</b>	<b>1,480,790</b>	<b>2,077,950</b>	<b>2,077,950</b>	<b>565,919</b>	<b>1,281,839</b>	<b>1,847,758</b>		<b>2,391,555</b>	
Net change in fund balance	167,735	(504,100)	(504,100)			(101,293)		(819,755)	
Fund Balance -Beginning	3,337,413	3,368,039	3,505,065			3,505,148		3,403,855	
<b>Fund Balance -Ending</b>	<b>3,505,148</b>	<b>2,863,939</b>	<b>3,000,965</b>			<b>3,403,855</b>		<b>2,584,100</b>	

# ROAD LIGHTING DISTRICT #1

**FUND NUMBER: 105**

**NARRATIVE EXPLANATION OF CAPITAL OUTLAY  
FOR REQUESTED YEAR 2022**

<b>CAPITAL OUTLAY:</b>	<b>AMOUNT</b>	<b>DETAILED DESCRIPTION</b>	<b>Sub-total</b>
Improvements other than Buildings	\$ 600,000	Street Light Installation Lights at Eastbank Fields Ama Ball Field Lighting Westbank Bridge Park Lighting	\$ 50,000 250,000 75,000 225,000
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
<b>Grand Total Requested:</b>	<b>\$ 655,000</b>		



**WORKFORCE INVESTMENT ACT**  
**FUND NUMBER: 107**

Description	2020	2021					2022		
	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
<b>REVENUES:</b>									
Dept. of Labor - Adult Program	353,880	344,790	344,790	149,851	289,631	439,482	27.46%	412,713	-6.09%
Dept. of Labor - Dislocated Worker	270,900	461,695	461,695	344,179	112,038	456,217	-1.19%	395,765	-13.25%
Dept. of Labor - Youth Program	199,573	339,817	339,817	258,726	45,287	304,013	-10.54%	400,982	31.90%
<b>TOTAL REVENUES</b>	<b>824,353</b>	<b>1,146,302</b>	<b>1,146,302</b>	<b>752,756</b>	<b>446,956</b>	<b>1,199,712</b>		<b>1,209,460</b>	
<b>EXPENDITURES:</b>									
<b>PERSONAL SERVICES:</b>									
Salaries & Other Wages	423,842	552,000	552,000	259,221	306,779	566,000	2.54%	630,000	11.31%
FICA	162	5,600	5,600	3,281	719	4,000	-28.57%	9,100	127.50%
Retirement	50,554	56,700	56,700	23,133	28,867	52,000	-8.29%	55,500	6.73%
Life/Health Insurance	68,509	92,500	92,500	40,419	52,581	93,000	0.54%	84,500	-9.14%
Workers Compensation	1,479	6,300	6,300	2,452	2,848	5,300	-15.87%	6,400	20.75%
Unemployment	43	50	50	19	31	50	0.00%	70	40.00%
Medicare	6,215	8,050	8,050	3,503	4,697	8,200	1.86%	9,200	12.20%
Disability	1,352	1,800	1,800	714	786	1,500	-16.67%	2,100	40.00%
Post-Employee Health Care	49,789	63,200	63,200	27,530	27,970	55,500	-12.18%	60,000	8.11%
Deferred Compensation	17,798	15,200	15,200	6,749	8,751	15,500	1.97%	15,200	-1.94%
Dental Insurance	1,020	1,100	1,100	480	520	1,000	-9.09%	1,000	0.00%
OPEB Contribution	14,744	16,200	16,200	6,609	8,891	15,500	-4.32%	17,000	9.68%
Miscellaneous	45	-	-	45	(45)	-	0.00%	-	0.00%
<b>TOTAL PERSONAL SERVICES</b>	<b>635,552</b>	<b>818,700</b>	<b>818,700</b>	<b>374,155</b>	<b>443,395</b>	<b>817,550</b>		<b>890,070</b>	
<b>OPERATING SERVICES:</b>									
Ads, Dues & Subscriptions	2,762	1,000	1,000	12,635	(11,635)	1,000	0.00%	2,000	100.00%
Printing & Duplications	2,106	500	500	-	500	500	0.00%	1,000	100.00%
Utilities - Electric	4,304	5,000	5,000	1,618	3,382	5,000	100.00%	10,000	100.00%
Utilities - Water	474	500	500	195	305	500	0.00%	1,000	100.00%
Postage	268	100	100	306	(206)	100	0.00%	200	100.00%
Telephone	12,111	12,000	12,000	6,945	5,055	12,000	0.00%	15,000	25.00%
Rentals	27,151	25,000	25,000	12,057	12,943	25,000	0.00%	30,000	20.00%
Maint of Property & Equipment	5,429	500	500	580	(80)	500	0.00%	1,000	100.00%
Contractual Services	13,933	35,000	35,000	11,522	23,478	35,000	0.00%	40,000	14.29%
Professional Services	49,725	141,714	141,714	305,000	(109,726)	195,274	37.79%	111,768	-42.76%
Property Insurance	2,605	2,866	2,866	954	1,912	2,866	0.00%	5,000	74.46%
Automobile Insurance	1,578	1,725	1,725	359	1,366	1,725	0.00%	2,000	15.94%
Employee Liability	932	1,026	1,026	332	694	1,026	0.00%	2,000	94.93%
General Liability	6,519	7,171	7,171	2,235	4,936	7,171	0.00%	10,000	39.45%
<b>TOTAL OPERATING SERVICES</b>	<b>129,897</b>	<b>234,102</b>	<b>234,102</b>	<b>354,738</b>	<b>(67,076)</b>	<b>287,662</b>		<b>230,968</b>	

CONTINUED

**WORKFORCE INVESTMENT ACT**  
**FUND NUMBER: 107**

Description	2020	2021					2022		
	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
<b>EXPENDITURES: (CONT.)</b>									
<b>MATERIALS &amp; SUPPLIES:</b>									
Non-Consumable Office Supplies	23,473	1,500	1,500	8,149	(6,649)	1,500	0.00%	15,000	900.00%
Office Supplies	3,862	4,500	4,500	6,839	(2,339)	4,500	0.00%	10,000	122.22%
Educational Supplies	5,334	80,000	80,000	16,801	63,199	80,000	0.00%	33,922	-57.60%
Maint. Of Building & Grounds	-	-	-	201	(201)	-	0.00%	-	0.00%
Vehicle Supplies	304	2,500	2,500	435	2,065	2,500	0.00%	3,500	40.00%
Equipment & Vehicle Parts	-	5,000	5,000	1,225	3,775	5,000	0.00%	10,000	100.00%
<b>TOTAL MATERIALS &amp; SUPPLIES</b>	<b>32,973</b>	<b>93,500</b>	<b>93,500</b>	<b>33,650</b>	<b>59,850</b>	<b>93,500</b>		<b>72,422</b>	
<b>OTHER CHARGES:</b>									
Training & Travel	318	-	-	877	123	1,000	0.00%	5,000	400.00%
Official Fees	-	-	-	-	-	-	0.00%	1,000	100.00%
<b>TOTAL OTHER CHARGES</b>	<b>318</b>	<b>-</b>	<b>-</b>	<b>877</b>	<b>123</b>	<b>1,000</b>		<b>6,000</b>	
<b>CAPITAL OUTLAY:</b>									
Acquisition of Vehicles	25,613	-	-	-	-	-	0.00%	-	0.00%
Office Equipment	-	-	-	-	-	-	0.00%	10,000	100.00%
<b>TOTAL CAPITAL OUTLAY</b>	<b>25,613</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>10,000</b>	
<b>TOTAL EXPENDITURES</b>	<b>824,353</b>	<b>1,146,302</b>	<b>1,146,302</b>	<b>763,420</b>	<b>436,292</b>	<b>1,199,712</b>		<b>1,209,460</b>	
Net change in fund balance	-	-	-	-	-	-		-	
Fund Balance -Beginning	-	-	-	-	-	-		-	
<b>FINANCING OVER EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	

# WORKFORCE INVESTMENT ACT

**FUND NUMBER: 107**

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

<b>CAPITAL OUTLAY:</b>	<b>AMOUNT</b>	<b>DETAILED DESCRIPTION</b>	<b>Sub-total</b>
Office Equipment	\$ 10,000	New Office Equipment	\$ 10,000

**Grand Total Requested:** **\$ 10,000**

# CRIMINAL COURT FUND

**FUND NUMBER: 110**

Description	<b>2020</b>	<b>2021</b>						<b>2022</b>	
	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
<b>REVENUES:</b>									
Court Costs, Fees & Charges	45,531	75,000	75,000	25,886	30,994	56,880	-24.16%	48,000	-15.61%
Court Fines	652,454	796,800	796,800	335,208	365,592	700,800	-12.05%	652,800	-6.85%
Interest on Bonds & Fines	8,701	4,000	4,000	-	1,661	1,661	-58.48%	1,200	-27.75%
Aff. Reins. - Court Fines	10,150	12,000	12,000	5,538	6,462	12,000	0.00%	12,000	0.00%
Drug Asst. - Juvenile Fees	9,940	3,000	3,000	11,677	272	11,949	298.30%	3,000	-74.89%
Bond Forfeitures	14,174	-	-	-	-	-	0.00%	-	0.00%
Interest Earnings	117	300	300	(9)	(11)	(20)	-106.67%	-	-100.00%
Proceeds from the Sale of Assets	5	-	-	100	-	100	100.00%	-	-100.00%
Transfer from General Fund	135,000	-	-	-	90,000	90,000	100.00%	170,165	89.07%
<b>TOTAL REVENUES</b>	<b>876,072</b>	<b>891,100</b>	<b>891,100</b>	<b>378,400</b>	<b>494,970</b>	<b>873,370</b>		<b>887,165</b>	
<b>EXPENDITURES:</b>									
PERSONAL SERVICES	361,441	357,470	357,470	158,715	188,955	347,670	-2.74%	355,465	2.24%
OPERATING SERVICES	30,000	30,000	30,000	15,000	15,000	30,000	0.00%	30,000	0.00%
MATERIALS & SUPPLIES	4,848	8,600	8,600	2,324	3,676	6,000	-30.23%	7,200	20.00%
INTERGOVERNMENTAL	480,694	492,000	492,000	242,926	244,274	487,200	-0.98%	492,000	0.99%
TRANSFERS	2,500	2,500	2,500	-	2,500	2,500	0.00%	2,500	0.00%
<b>TOTAL EXPENDITURES</b>	<b>879,483</b>	<b>890,570</b>	<b>890,570</b>	<b>418,965</b>	<b>454,405</b>	<b>873,370</b>		<b>887,165</b>	
Net change in fund balance	(3,411)	530	530			-		-	
Fund balance -Beginning	8,401	13,672	5,000			4,990		4,990	
<b>FINANCING OVER EXPENDITURES</b>	<b>4,990</b>	<b>14,202</b>	<b>5,530</b>			<b>4,990</b>		<b>4,990</b>	

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

Description	2020	2021					2022		
	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
<b>EXPENDITURES:</b>									
<b>PERSONAL SERVICES:</b>									
Dist Crt - Salaries	139,273	133,000	133,000	59,343	74,657	134,000	0.75%	135,000	0.75%
Dist Crt - Retirement	16,652	16,300	16,300	7,269	9,131	16,400	0.61%	15,500	-5.49%
Dist Crt - Health/Life Insurance	23,263	22,000	22,000	10,157	9,843	20,000	-9.09%	20,500	2.50%
Dist Crt - Workmen's Comp	431	425	425	184	241	425	0.00%	425	0.00%
Dist Crt - Unemployment	14	15	15	6	9	15	0.00%	15	0.00%
Dist Crt - Medicare	1,949	1,930	1,930	830	1,100	1,930	0.00%	1,960	1.55%
Dist Crt - Dental	215	200	200	96	104	200	0.00%	200	0.00%
Dist Crt - OPEB Contribution	4,874	4,700	4,700	2,077	2,623	4,700	0.00%	4,725	0.53%
<b>TOTAL PERSONAL SERVICES</b>	<b>186,671</b>	<b>178,570</b>	<b>178,570</b>	<b>79,962</b>	<b>97,708</b>	<b>177,670</b>		<b>178,325</b>	
<b>MATERIALS &amp; SUPPLIES:</b>									
Dist Crt - Office Supplies	167	500	500	377	(377)	-	100.00%	-	0.00%
Dist Crt - Maint. Of Building & Grounds	1,854	4,200	4,200	724	1,676	2,400	-42.86%	3,600	50.00%
<b>TOTAL MATERIALS &amp; SUPPLIES</b>	<b>2,021</b>	<b>4,700</b>	<b>4,700</b>	<b>1,101</b>	<b>1,299</b>	<b>2,400</b>		<b>3,600</b>	
<b>INTERGOVERNMENTAL:</b>									
Dist Crt - Statutory Charges	322,152	324,000	324,000	162,556	156,644	319,200	-1.48%	324,000	1.50%
<b>TOTAL INTERGOVERNMENTAL</b>	<b>322,152</b>	<b>324,000</b>	<b>324,000</b>	<b>162,556</b>	<b>156,644</b>	<b>319,200</b>		<b>324,000</b>	
<b>TOTAL EXPENDITURES</b>	<b>510,844</b>	<b>507,270</b>	<b>507,270</b>	<b>243,619</b>	<b>255,651</b>	<b>499,270</b>		<b>505,925</b>	

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

Description	2020	2021					2022		
	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
<b>EXPENDITURES:</b>									
<b>PERSONAL SERVICES:</b>									
Dist Atty - Non-PR Salaries/Benefits	174,770	178,900	178,900	78,753	91,247	170,000	-4.97%	177,140	4.20%
<b>TOTAL PERSONAL SERVICES</b>	<b>174,770</b>	<b>178,900</b>	<b>178,900</b>	<b>78,753</b>	<b>91,247</b>	<b>170,000</b>		<b>177,140</b>	
<b>OPERATING SERVICES:</b>									
Dist Atty - Professional Services	30,000	30,000	30,000	15,000	15,000	30,000	0.00%	30,000	0.00%
<b>TOTAL OPERATING SERVICES</b>	<b>30,000</b>	<b>30,000</b>	<b>30,000</b>	<b>15,000</b>	<b>15,000</b>	<b>30,000</b>		<b>30,000</b>	
<b>MATERIALS &amp; SUPPLIES:</b>									
Dist Atty - Maint. Of Building & Grounds	2,827	3,900	3,900	1,223	2,377	3,600	-7.69%	3,600	0.00%
<b>TOTAL MATERIALS &amp; SUPPLIES</b>	<b>2,827</b>	<b>3,900</b>	<b>3,900</b>	<b>1,223</b>	<b>2,377</b>	<b>3,600</b>		<b>3,600</b>	
<b>INTERGOVERNMENTAL:</b>									
Dist Atty - Statutory Charges	79,271	84,000	84,000	40,185	43,815	84,000	0.00%	84,000	0.00%
<b>TOTAL INTERGOVERNMENTAL</b>	<b>79,271</b>	<b>84,000</b>	<b>84,000</b>	<b>40,185</b>	<b>43,815</b>	<b>84,000</b>		<b>84,000</b>	
<b>TOTAL EXPENDITURES</b>	<b>286,868</b>	<b>296,800</b>	<b>296,800</b>	<b>135,161</b>	<b>152,439</b>	<b>287,600</b>		<b>294,740</b>	

**CRIMINAL COURT FUND  
SHERIFF  
ACCOUNT NUMBER: 110-410100**

Description	2020	2021					2022		
	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
<b>EXPENDITURES:</b>									
<b>INTERGOVERNMENTAL:</b>									
Dist Atty - Statutory Charges	79,271	84,000	84,000	40,185	43,815	84,000	0.00%	84,000	0.00%
<b>TOTAL INTERGOVERNMENTAL</b>	<b>79,271</b>	<b>84,000</b>	<b>84,000</b>	<b>40,185</b>	<b>43,815</b>	<b>84,000</b>		<b>84,000</b>	
<b>TOTAL EXPENDITURES</b>	<b>79,271</b>	<b>84,000</b>	<b>84,000</b>	<b>40,185</b>	<b>43,815</b>	<b>84,000</b>		<b>84,000</b>	

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

Description	2020	2021					2022		
	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
<b>EXPENDITURES:</b>									
<b>TRANSFERS:</b>									
Transfer - Indirect Cost Allocation	2,500	2,500	2,500	-	2,500	2,500	0.00%	2,500	0.00%
<b>TOTAL TRANSFERS</b>	<b>2,500</b>	<b>2,500</b>	<b>2,500</b>	<b>-</b>	<b>2,500</b>	<b>2,500</b>		<b>2,500</b>	
<b>TOTAL EXPENDITURES</b>	<b>2,500</b>	<b>2,500</b>	<b>2,500</b>	<b>-</b>	<b>2,500</b>	<b>2,500</b>		<b>2,500</b>	



# ROAD & DRAINAGE

## FUND NUMBER: 112

Description	2020	2021					2022		
	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
<b>REVENUES:</b>									
Ad Valorem Taxes	9,222,751	9,055,000	9,055,000	9,710,943	339,951	10,050,894	11.00%	8,956,500	-10.89%
General Sales Tax - 1%	18,964,343	16,091,438	19,343,630	8,536,079	11,726,547	20,262,626	4.75%	18,673,945	-7.84%
CARES Act of 2020	1,250,000	-	-	-	-	-	0.00%	-	0.00%
Disaster Relief - FEMA	137,943	-	-	446,402	72,157	518,559	100.00%	-	-100.00%
FEMA Hazard Mitigation Grants	402,611	-	211,935	-	211,935	211,935	0.00%	-	-100.00%
Federal Highway Admin	662,079	-	2,356,031	410,839	1,945,192	2,356,031	0.00%	-	-100.00%
Facility, Planning & Control Grant	-	-	866,250	-	866,250	866,250	0.00%	-	-100.00%
Office of Community Development Grant	-	-	-	-	-	-	0.00%	58,800	100.00%
Conservation of Natural Resources	232,279	550,000	550,000	-	550,000	550,000	0.00%	550,000	0.00%
Flood Control Act	-	5,000	5,000	-	5,000	5,000	0.00%	5,000	0.00%
Dept. of Treasury	-	-	800,000	-	1,675,000	1,675,000	109.38%	1,735,000	3.58%
Department of Transportation & Dev.	-	5,200,000	5,200,000	-	5,200,000	5,200,000	0.00%	-	-100.00%
State Payment in Lieu of Taxes	46,176	46,176	46,176	30,604	15,572	46,176	0.00%	46,176	0.00%
Zoning & Subdivision Fees	11,884	18,000	18,000	9,690	8,310	18,000	0.00%	18,000	0.00%
Inspection Fees	36,727	16,500	16,500	12,845	12,155	25,000	51.52%	25,000	0.00%
Culvert Fees	20,926	27,000	27,000	2,750	22,250	25,000	-7.41%	25,000	0.00%
Miscellaneous Fees	7,057	25,000	25,000	3,935	11,564	15,499	-38.00%	15,000	-3.22%
Interest Earnings	563,442	400,000	400,000	81,696	318,304	400,000	0.00%	400,000	0.00%
Royalties	4,117	7,000	7,000	902	6,098	7,000	0.00%	7,000	0.00%
Utility Rebates	1,556	-	-	465	478	943	100.00%	-	-100.00%
Proceeds from Sales of Assets	6,858	288,360	288,360	186,077	239,999	426,076	47.76%	50,000	-88.27%
Compensation for Loss/Damage of Assets	-	-	-	12,325	-	12,325	100.00%	-	-100.00%
Insurance Refunds	3,528	-	-	-	-	-	0.00%	-	0.00%
Transfer from General Fund	3,350,000	1,755,000	2,705,000	-	2,705,000	2,705,000	0.00%	3,034,295	12.17%
<b>TOTAL REVENUES</b>	<b>34,924,277</b>	<b>33,484,474</b>	<b>41,920,882</b>	<b>19,445,552</b>	<b>25,931,762</b>	<b>45,377,314</b>		<b>33,599,716</b>	
<b>EXPENDITURES:</b>									
PERSONAL SERVICES	13,058,742	16,595,675	16,595,675	6,142,221	10,090,579	16,232,800	-2.19%	16,989,502	4.66%
OPERATING SERVICES	3,475,763	3,599,716	3,599,716	1,285,309	4,160,496	5,445,805	51.28%	5,166,255	-5.13%
MATERIALS & SUPPLIES	2,531,279	3,417,369	3,417,369	1,531,426	1,832,201	3,363,627	-1.57%	3,420,888	1.70%
OTHER CHARGES	11,770	59,550	59,550	18,097	23,453	41,550	-30.23%	48,050	15.64%
CAPITAL OUTLAY	8,135,325	18,777,838	52,451,610	3,090,442	20,056,199	23,146,641	-55.87%	35,593,204	53.77%
INTERGOVERNMENTAL	855,988	996,622	996,622	35,656	1,158,233	1,193,889	19.79%	1,135,508	-4.89%
TRANSFERS	1,601,900	1,000,000	1,000,000	-	1,625,000	1,625,000	62.50%	1,750,000	7.69%
<b>TOTAL EXPENDITURES</b>	<b>29,670,767</b>	<b>44,446,770</b>	<b>78,120,542</b>	<b>12,103,151</b>	<b>38,946,161</b>	<b>51,049,312</b>		<b>64,103,407</b>	
Net change in fund balance	5,253,510	(10,962,296)	(36,199,660)			(5,671,998)		(30,503,691)	
Fund balance -Beginning	31,954,108	11,861,416	37,185,060			37,207,618		31,535,620	
<b>Fund balance -Ending</b>	<b>37,207,618</b>	<b>899,120</b>	<b>985,400</b>			<b>31,535,620</b>		<b>1,031,929</b>	

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

Description	2020	2021					2022		
	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
<b>EXPENDITURES:</b>									
<b>OPERATING SERVICES:</b>									
Flood Control-Equipment Rentals	13,188	-	-	-	-	-	0.00%	-	0.00%
Flood Control-Maint of Property & Equip	17,795	-	-	528	-	528	0.00%	-	-100.00%
Flood Control-Employee Liability	1	2	2	-	-	-	-100.00%	-	0.00%
Flood Control-General Liability	10	11	11	3	-	3	-72.73%	-	-100.00%
<b>TOTAL OPERATING SERVICES</b>	<b>30,994</b>	<b>13</b>	<b>13</b>	<b>531</b>	<b>-</b>	<b>531</b>		<b>-</b>	
<b>MATERIALS &amp; SUPPLIES:</b>									
Flood Control-Food & Clothing	11,184	-	-	-	-	-	0.00%	-	0.00%
<b>TOTAL MATERIALS &amp; SUPPLIES</b>	<b>11,184</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	
<b>TOTAL EXPENDITURES</b>	<b>42,178</b>	<b>13</b>	<b>13</b>	<b>531</b>	<b>-</b>	<b>531</b>		<b>-</b>	

**ROAD & DRAINAGE**  
**PAVED STREETS**  
**ACCOUNT NUMBER: 112-420210**

Description	2020	2021					2022		
	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
<b>EXPENDITURES:</b>									
<b>PERSONAL SERVICES:</b>									
Paved Sts - Salaries	3,006,381	3,760,000	3,760,000	1,328,421	2,551,579	3,880,000	3.19%	3,746,006	-3.45%
Paved Sts - FICA	715	500	500	832	168	1,000	100.00%	-	-100.00%
Paved Sts - Retirement	366,370	460,000	460,000	160,592	201,408	362,000	-21.30%	430,791	19.00%
Paved Sts - Life/Health Insurance	652,793	852,000	852,000	320,418	329,582	650,000	-23.71%	687,140	5.71%
Paved Sts - Workers Compensation	331,159	430,000	430,000	145,345	184,655	330,000	-23.26%	372,144	12.77%
Paved Sts - Unemployment	300	375	375	133	167	300	-20.00%	375	25.00%
Paved Sts - Medicare	42,848	55,000	55,000	19,009	24,491	43,500	-20.91%	54,317	24.87%
Paved Sts - Disability	8,579	12,000	12,000	4,418	4,282	8,700	-27.50%	12,362	42.09%
Paved Sts - Post-Emp. Health Care	218,144	248,000	248,000	122,949	123,051	246,000	-0.81%	314,620	27.89%
Paved Sts - Deferred Compensation	46,937	49,000	49,000	19,436	25,564	45,000	-8.16%	45,345	0.77%
Paved Sts - Dental Insurance	5,766	6,600	6,600	2,910	3,190	6,100	-7.58%	5,880	-3.61%
Paved Sts - OPEB Contribution	104,907	132,000	132,000	46,291	57,709	104,000	-21.21%	131,110	26.07%
Paved Sts - Miscellaneous	15,578	15,500	15,500	4,830	10,770	15,600	0.65%	15,600	0.00%
<b>TOTAL PERSONAL SERVICES</b>	<b>4,800,477</b>	<b>6,020,975</b>	<b>6,020,975</b>	<b>2,175,584</b>	<b>3,516,616</b>	<b>5,692,200</b>		<b>5,815,690</b>	
<b>OPERATING SERVICES:</b>									
Paved Sts - Ads, Dues & Subscriptions	1,249	2,095	2,095	1,296	1,424	2,720	29.83%	2,095	-22.98%
Paved Sts - Printing	2,319	7,000	7,000	4,372	2,628	7,000	0.00%	6,000	-14.29%
Paved Sts - Utilities - Electric	22,933	28,544	28,544	9,728	16,012	25,740	-9.82%	28,829	12.00%
Paved Sts - Utilities - Gas	7,323	14,050	14,050	5,874	8,224	14,098	0.34%	15,012	6.48%
Paved Sts - Utilities - Water	1,798	3,501	3,501	653	2,473	3,126	-10.71%	3,501	12.00%
Paved Sts - Postage	58	150	150	215	235	450	200.00%	225	-50.00%
Paved Sts - Telephone	20,265	23,500	23,500	8,776	13,464	22,240	-5.36%	23,302	4.78%
Paved Sts - Rentals	59,276	241,158	241,158	66,508	174,650	241,158	0.00%	241,158	0.00%
Paved Sts - Maint of Property & Equip	481,324	229,550	229,550	171,612	217,888	389,500	69.68%	391,945	0.63%
Paved Sts - Contractual Services	40,695	80,350	80,350	50,352	133,648	184,000	129.00%	186,350	1.28%
Paved Sts - Professional Services	15,613	50,000	50,000	201	24,799	25,000	-50.00%	50,000	100.00%
Paved Sts - Property Insurance	17,139	18,853	18,853	2,580	43,945	46,525	146.78%	24,003	-48.41%
Paved Sts - Automobile Insurance	78,467	86,314	86,314	28,347	305,398	333,745	286.66%	338,245	1.35%
Paved Sts - Employee Liability	6,539	7,193	7,193	2,354	6,186	8,540	18.73%	8,970	5.04%
Paved Sts - General Liability	45,727	50,299	50,299	16,561	37,566	54,127	7.61%	56,835	5.00%
<b>TOTAL OPERATING SERVICES</b>	<b>800,725</b>	<b>842,557</b>	<b>842,557</b>	<b>369,429</b>	<b>988,540</b>	<b>1,357,969</b>		<b>1,376,470</b>	

CONTINUED

**EXPENDITURES: (CONT.)**

**ROAD & DRAINAGE**  
**PAVED STREETS**  
**ACCOUNT NUMBER: 112-420210**

Description	2020	2021					2022		
	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
<b>MATERIALS &amp; SUPPLIES:</b>									
Paved Sts - Office & Comm. Equipment	11,464	30,000	30,000	4,441	18,809	23,250	-22.50%	22,500	-3.23%
Paved Sts - Office Supplies	8,866	20,000	20,000	3,518	6,482	10,000	-50.00%	20,000	100.00%
Paved Sts - Medical	2,545	3,000	3,000	1,101	1,149	2,250	-25.00%	3,000	33.33%
Paved Sts - Food & Clothing	17,751	25,825	25,825	8,660	15,590	24,250	-6.10%	24,250	0.00%
Paved Sts - Maint of Buildings & Grounds	24,793	32,000	32,000	10,690	14,110	24,800	-22.50%	37,000	49.19%
Paved Sts - Vehicle Supplies	223,216	274,222	274,222	141,046	183,954	325,000	18.52%	335,769	3.31%
Paved Sts - Miscellaneous	169,445	167,038	167,038	74,125	75,875	150,000	-10.20%	177,000	18.00%
Paved Sts - Shells/Sand/Dirt/Gravel	184,771	200,000	200,000	62,466	87,534	150,000	-25.00%	185,000	23.33%
Paved Sts - Culverts & Fittings	10,548	6,000	6,000	36,871	38,129	75,000	1150.00%	15,000	-80.00%
Paved Sts - Equipment & Vehicle Parts	250,042	332,324	332,324	112,736	149,400	262,136	-21.12%	301,456	15.00%
Paved Sts - Asphalt/Concrete	70,428	96,750	96,750	29,013	42,987	72,000	-25.58%	96,750	34.38%
Paved Sts - Miscellaneous Materials	5,069	5,500	5,500	1,234	4,266	5,500	0.00%	5,500	0.00%
Paved Sts - Tools & Equipment	51,654	55,000	55,000	29,432	35,568	65,000	18.18%	65,000	0.00%
<b>TOTAL MATERIALS &amp; SUPPLIES</b>	<b>1,030,592</b>	<b>1,247,659</b>	<b>1,247,659</b>	<b>515,333</b>	<b>673,853</b>	<b>1,189,186</b>		<b>1,288,225</b>	
<b>OTHER CHARGES:</b>									
Paved Sts - Training & Travel	-	7,000	7,000	4,828	1,672	6,500	-7.14%	7,000	7.69%
Paved Sts - Judgements & Damages	-	550	550	-	550	550	0.00%	550	0.00%
Paved Sts - Official Fees	2,992	5,500	5,500	2,925	1,575	4,500	-18.18%	5,500	22.22%
<b>TOTAL OTHER CHARGES</b>	<b>2,992</b>	<b>13,050</b>	<b>13,050</b>	<b>7,753</b>	<b>3,797</b>	<b>11,550</b>		<b>13,050</b>	
<b>CAPITAL OUTLAY:</b>									
Paved Sts - Imp other than Buildings	387,703	8,010,000	12,376,992	121,590	2,484,892	2,606,482	-78.94%	10,885,970	317.65%
Paved Sts - Acquisition of Vehicles	27,886	-	-	-	-	-	0.00%	-	100.00%
Paved Sts - Buildings/Grounds/Plant	17,331	-	-	53,305	1,695	55,000	100.00%	-	-100.00%
Paved Sts - Heavy Movable Equipment	657,373	230,000	230,000	6,758	223,242	230,000	0.00%	1,030,000	347.83%
Paved Sts - Office Equipment	-	37,500	37,500	-	18,000	18,000	-52.00%	37,500	108.33%
Paved Sts - Major Repairs	143,034	100,000	100,000	29,182	70,818	100,000	0.00%	100,000	0.00%
Paved Sts - Architectural/Engineering	158,334	977,960	1,655,930	127,757	874,790	1,002,547	-39.46%	713,483	-28.83%
Paved Sts - Other Fees	66,689	77,500	268,772	8,312	143,887	152,199	-43.37%	161,573	6.16%
<b>TOTAL CAPITAL OUTLAY</b>	<b>1,458,350</b>	<b>9,432,960</b>	<b>14,669,194</b>	<b>346,904</b>	<b>3,817,324</b>	<b>4,164,228</b>		<b>12,928,526</b>	

CONTINUED

**ROAD & DRAINAGE**  
**PAVED STREETS**  
**ACCOUNT NUMBER: 112-420210**

Description	2020	2021					2022		
	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
<b>EXPENDITURES: (CONT.)</b>									
<b>INTERGOVERNMENTAL:</b>									
Paved Sts - Ad Val Tax Ded - Sheriff	306,724	330,500	330,500	-	332,719	332,719	0.67%	250,000	-24.86%
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	91,610	105,561	105,561	-	203,085	203,085	92.39%	215,254	5.99%
<b>TOTAL INTERGOVERNMENTAL</b>	<b>398,334</b>	<b>441,061</b>	<b>441,061</b>	<b>-</b>	<b>540,804</b>	<b>540,804</b>		<b>470,254</b>	
<b>TRANSFERS:</b>									
Transfer to General Fund - Indirect Cost	1,601,900	1,000,000	1,000,000	-	1,625,000	1,625,000	62.50%	1,750,000	7.69%
<b>TOTAL TRANSFERS</b>	<b>1,601,900</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>-</b>	<b>1,625,000</b>	<b>1,625,000</b>		<b>1,750,000</b>	
<b>TOTAL EXPENDITURES</b>	<b>10,093,370</b>	<b>18,998,262</b>	<b>24,234,496</b>	<b>3,415,003</b>	<b>11,165,934</b>	<b>14,580,937</b>		<b>23,642,215</b>	

## ROAD & DRAINAGE

### PAVED STREETS

**FUND NUMBER: 112**

**NARRATIVE EXPLANATION OF CAPITAL OUTLAY  
FOR REQUESTED YEAR 2022**

<b>CAPITAL OUTLAY:</b>	<b>AMOUNT</b>	<b>DETAILED DESCRIPTION</b>	<b>Sub-total</b>
Improvements other than Buildings	\$ 10,885,970	2021 Road Maintenance	\$ 750,000
		2022 Road Maintenance	1,000,000
		Concrete Road Maintenance	150,000
		Lakewood Resurface (\$500,000 GF Transfer)	6,500,000
		Pave New Street - Rue Lacon (Road to New Dog Park)	660,200
		Paul Maillard Revitalization (LA52) Phase I	1,305,770
		Traffic Calming Solutions -Willowdale Turn Lane	220,000
		Westbank Road Maintenance	100,000
		Widening Entrance to Kliner Road	50,000
		Eastbank Road Maintenance	150,000
Heavy Moveable Equipment	\$ 1,030,000	Two (2) Dump Truck for New Road Crew	\$ 190,000
		One (1) Excavator for New Road Crew	145,000
		One (1) Trailer for New Road Crew	20,000
		Four (4) Dump Trucks to replace:	
		Unit# 147 -2005 with 180,018 miles	95,000
		Unit# 175 -2006 with 157,326 miles	95,000
		Unit# 165 -2007 with 189,605 miles	95,000
		Unit# 208 -2008 with 166,504	95,000
		One (1) Dozer 850G to replace Unit# 998 with 2400 hours	130,000
		One (1) John Deere Tractor with boom mover to replace:	
		Unit# 986 -2007 with 5,810 hours	165,000
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	\$ 713,483	2020 Road Maintenance (Engineering & \$45,000 Inspection)	\$ 27,960
		2021 Road Maintenance (Engineering & \$45,000 Inspection)	27,960
		2022 Road Maintenance (Engineering & \$45,000 Inspection)	215,000
		Lakewood Resurface	272,324
		Paul Maillard Revitalization (LA52) Phase I	120,239
		Willowdale Turn Lane	50,000

Continued

# ROAD & DRAINAGE

## PAVED STREETS

FUND NUMBER: 112

### NARRATIVE EXPLANATION OF CAPITAL OUTLAY FOR REQUESTED YEAR 2022

<b>CAPITAL OUTLAY:</b>	<b>AMOUNT</b>	<b>DETAILED DESCRIPTION</b>	<b>Sub-total</b>
CAPITAL (Continued)			
Other Fees	\$ 161,573	2020 Road Maintenance (3% of Construction)	\$ 18,000
		2021 Road Maintenance (3% of Construction)	19,500
		2022 Road Maintenance (3% of Construction)	45,000
		Lakewood Resurface	27,153
		Paul Maillard Revitalization (LA52) Phase I	51,920
<b>Grand Total Requested:</b>	<b>\$12,928,526</b>		

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

Description	2020	2021						2022	
	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
<b>EXPENDITURES:</b>									
<b>CAPITAL OUTLAY:</b>									
Sidewalks - Imp other than Buildings	696,925	-	3,703,676	351,124	112,968	464,092	-87.47%	2,137,179	360.51%
Sidewalks - Architectural/Engineering	113,583	-	659,451	51,551	30,370	81,921	-87.58%	592,530	623.29%
Sidewalks - Other Fees	23,320	-	78,730	1,685	9,995	11,680	-85.16%	117,050	902.14%
<b>TOTAL CAPITAL OUTLAY</b>	<b>833,828</b>	<b>-</b>	<b>4,441,857</b>	<b>404,360</b>	<b>153,333</b>	<b>557,693</b>		<b>2,846,759</b>	
<b>TOTAL EXPENDITURES</b>	<b>833,828</b>	<b>-</b>	<b>4,441,857</b>	<b>404,360</b>	<b>153,333</b>	<b>557,693</b>		<b>2,846,759</b>	



**ROAD & DRAINAGE  
SIDEWALKS & CROSSWALKS  
FUND NUMBER: 112**

**NARRATIVE EXPLANATION OF CAPITAL OUTLAY  
FOR REQUESTED YEAR 2022**

<b>CAPITAL OUTLAY:</b>	<b>AMOUNT</b>	<b>DETAILED DESCRIPTION</b>	<b>Sub-total</b>
Improvements other than Buildings	\$ 2,137,179	Westbank Bicycle & Pedestrian Path (Phase IV & V) Paul Maillard Revitalization (LA 52) Phase I	\$ 1,500,000 637,179
Architectural/Engineering Fees	\$ 592,530	Westbank Bicycle & Pedestrian Path (Phase IV & V) Paul Maillard Revitalization (LA 52) Phase I	\$ 572,530 20,000
Other Fees	\$ 117,050	Westbank Bicycle & Pedestrian Path (Phase IV & V) Paul Maillard Revitalization (LA 52) Phase I	\$ 52,050 65,000
<b>Grand Total Requested:</b>	<b>\$ 2,846,759</b>		

**ROAD & DRAINAGE**  
**DRAINAGE**  
**ACCOUNT NUMBER: 112-420260**

Description	2020	2021					2022		
	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
<b>EXPENDITURES:</b>									
<b>PERSONAL SERVICES:</b>									
Drainage - Salaries	5,515,184	6,825,000	6,825,000	2,588,152	4,921,848	7,510,000	10.04%	7,506,455	-0.05%
Drainage - FICA	1,196	8,000	8,000	600	400	1,000	-87.50%	-	-100.00%
Drainage - Retirement	655,918	821,000	821,000	313,208	486,792	800,000	-2.56%	863,242	7.91%
Drainage - Life/Health Insurance	1,105,568	1,670,000	1,670,000	588,254	611,746	1,200,000	-28.14%	1,483,745	23.65%
Drainage - Workers Compensation	269,614	405,000	405,000	125,578	159,422	285,000	-29.63%	379,352	33.11%
Drainage - Unemployment	551	700	700	259	341	600	-14.29%	751	25.17%
Drainage - Medicare	79,526	100,000	100,000	37,410	48,090	85,500	-14.50%	108,844	27.30%
Drainage - Disability	15,925	23,000	23,000	8,566	8,434	17,000	-26.09%	24,771	45.71%
Drainage - Post-Emp. Health Care	260,236	309,000	309,000	130,647	129,353	260,000	-15.86%	339,832	30.70%
Drainage - Deferred Compensation	136,011	140,000	140,000	70,997	79,003	150,000	7.14%	176,294	17.53%
Drainage - Dental Insurance	10,013	13,000	13,000	5,160	5,340	10,500	-19.23%	11,800	12.38%
Drainage - OPEB Contribution	192,770	240,000	240,000	91,578	113,422	205,000	-14.58%	262,726	28.16%
Drainage - Miscellaneous	15,753	20,000	20,000	6,228	9,772	16,000	-20.00%	16,000	0.00%
<b>TOTAL PERSONAL SERVICES</b>	<b>8,258,265</b>	<b>10,574,700</b>	<b>10,574,700</b>	<b>3,966,637</b>	<b>6,573,963</b>	<b>10,540,600</b>		<b>11,173,812</b>	
<b>OPERATING SERVICES:</b>									
Drainage - Ads, Dues & Subscriptions	12,244	15,210	15,210	1,524	7,436	8,960	-41.09%	10,460	16.74%
Drainage - Printing	2,590	5,000	5,000	639	2,361	3,000	-40.00%	3,500	16.67%
Drainage - Utilities - Electric	288,986	300,234	300,234	159,908	174,193	334,101	11.28%	342,453	2.50%
Drainage - Utilities - Gas	21,673	44,668	44,668	22,482	21,310	43,792	-1.96%	44,668	2.00%
Drainage - Utilities - Water	23,550	44,453	44,453	20,685	21,917	42,602	-4.16%	46,862	10.00%
Drainage - Postage	196	500	500	582	1,918	2,500	400.00%	850	-66.00%
Drainage - Telephone	43,552	52,035	52,035	20,991	24,964	45,955	-11.68%	48,253	5.00%
Drainage - Rentals	115,417	353,948	353,948	147,861	190,537	338,398	-4.39%	353,948	4.60%
Drainage - Maint of Property & Equipment	577,699	585,000	585,000	213,171	346,829	560,000	-4.27%	585,000	4.46%
Drainage - Contractual Services	485,573	390,617	390,617	121,895	380,505	502,400	28.62%	592,400	17.91%
Drainage - Professional Services	831,217	700,000	700,000	117,142	682,858	800,000	14.29%	850,000	6.25%
Drainage - Property Insurance	64,905	71,396	71,396	24,453	943,658	968,111	1255.97%	463,591	-52.11%
Drainage - Automobile Insurance	75,741	83,315	83,315	27,270	289,737	317,007	280.49%	321,295	1.35%
Drainage - Employee Liability	12,598	13,857	13,857	4,572	11,840	16,412	18.44%	17,235	5.01%
Drainage - General Liability	88,103	96,913	96,913	32,174	71,893	104,067	7.38%	109,270	5.00%
<b>TOTAL OPERATING SERVICES</b>	<b>2,644,044</b>	<b>2,757,146</b>	<b>2,757,146</b>	<b>915,349</b>	<b>3,171,956</b>	<b>4,087,305</b>		<b>3,789,785</b>	

CONTINUED

**ROAD & DRAINAGE**  
**DRAINAGE**  
**ACCOUNT NUMBER: 112-420260**

Description	2020	2021					2022		
	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
<b>EXPENDITURES: (CONT.)</b>									
<b>MATERIALS &amp; SUPPLIES:</b>									
Drainage - Office & Communications Equip.	38,305	65,000	65,000	66,373	13,627	80,000	23.08%	55,000	-31.25%
Drainage - Office Supplies	16,097	15,500	15,500	6,926	8,574	15,500	0.00%	15,500	0.00%
Drainage - Medical Supplies	3,997	4,000	4,000	731	2,269	3,000	-25.00%	4,000	33.33%
Drainage - Food & Clothing	16,909	25,400	25,400	6,469	14,531	21,000	-17.32%	25,400	20.95%
Drainage - Maint of Buildings & Grounds	73,985	90,000	90,000	19,560	55,440	75,000	-16.67%	84,000	12.00%
Drainage - Vehicle Supplies	505,810	695,000	695,000	552,785	397,215	950,000	36.69%	800,000	-15.79%
Drainage - Electrical Components	203,063	230,000	230,000	140,544	109,456	250,000	8.70%	250,000	0.00%
Drainage - Miscellaneous	88,465	300,000	300,000	26,415	123,585	150,000	-50.00%	200,000	33.33%
Drainage - Shells/Sand/Dirt/Gravel	56,129	145,000	145,000	-	100,000	100,000	-31.03%	135,000	35.00%
Drainage - Culverts & Fittings	205,614	240,000	240,000	48,314	166,686	215,000	-10.42%	225,000	4.65%
Drainage - Equipment & Vehicle Parts	161,178	191,060	191,060	97,910	98,531	196,441	2.82%	206,263	5.00%
Drainage - Asphalt, Concrete	14,605	68,250	68,250	2,569	27,431	30,000	-56.04%	42,000	40.00%
Drainage - Miscellaneous Materials	14,844	30,000	30,000	5,848	12,152	18,000	-40.00%	20,000	11.11%
Drainage - Tools & Equipment	90,502	70,500	70,500	41,649	28,851	70,500	0.00%	70,500	0.00%
<b>TOTAL MATERIALS &amp; SUPPLIES</b>	<b>1,489,503</b>	<b>2,169,710</b>	<b>2,169,710</b>	<b>1,016,093</b>	<b>1,158,348</b>	<b>2,174,441</b>		<b>2,132,663</b>	
<b>OTHER CHARGES:</b>									
Drainage - Training & Travel	3,924	35,000	35,000	8,304	11,696	20,000	-42.86%	25,000	25.00%
Drainage- Judgement & Damages	-	5,000	5,000	-	5,000	5,000	0.00%	5,000	0.00%
Drainage - Official Fees	4,854	6,500	6,500	2,040	2,960	5,000	-23.08%	5,000	0.00%
<b>TOTAL OTHER CHARGES</b>	<b>8,778</b>	<b>46,500</b>	<b>46,500</b>	<b>10,344</b>	<b>19,656</b>	<b>30,000</b>		<b>35,000</b>	
<b>CAPITAL OUTLAY:</b>									
Drainage - Acquisition of Land	-	475,000	825,000	139,241	685,759	825,000	0.00%	-	-100.00%
Drainage - Acquisition of Buildings	-	1,150,000	851,237	116,491	734,746	851,237	0.00%	-	-100.00%
Drainage - Improvements other than Bldgs	3,389,898	4,026,004	19,005,624	544,513	6,587,921	7,132,434	-62.47%	13,761,301	92.94%
Drainage - Acquisition of Vehicles	60,524	-	-	31,983	3,017	35,000	100.00%	105,000	200.00%
Drainage - Buildings/Grounds/Plant	8,511	60,000	132,908	82,525	30,412	112,937	-15.03%	329,740	191.97%
Drainage - Heavy Movable Equipment	81,489	1,180,000	1,215,949	77	1,115,872	1,115,949	-8.22%	739,000	-33.78%
Drainage - Office Equipment	44,173	65,000	65,000	3,900	46,100	50,000	-23.08%	150,000	200.00%
Drainage - Major Repairs	440,523	1,250,000	1,500,000	292,592	1,037,408	1,330,000	-11.33%	1,250,000	-6.02%
Drainage - Architectural/Engineering Fees	1,669,164	993,874	8,417,740	998,776	5,113,527	6,112,303	-27.39%	3,065,637	-49.84%
Drainage - Other Fees	148,865	145,000	1,327,101	129,080	730,780	859,860	-35.21%	417,241	-51.48%
<b>TOTAL CAPITAL OUTLAY</b>	<b>5,843,147</b>	<b>9,344,878</b>	<b>33,340,559</b>	<b>2,339,178</b>	<b>16,085,542</b>	<b>18,424,720</b>		<b>19,817,919</b>	

CONTINUED

**ROAD & DRAINAGE**  
**DRAINAGE**  
**ACCOUNT NUMBER: 112-420260**

Description	2020	2021					2022		
	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
<b>EXPENDITURES: (CONT.)</b>									
<b>INTERGOVERNMENTAL:</b>									
Drainage - Cost of Tax Collection	91,610	105,561	105,561	-	203,085	203,085	92.39%	215,254	5.99%
Drainage - Grants	366,044	450,000	450,000	35,656	414,344	450,000	0.00%	450,000	0.00%
<b>TOTAL INTERGOVERNMENTAL</b>	<b>457,654</b>	<b>555,561</b>	<b>555,561</b>	<b>35,656</b>	<b>617,429</b>	<b>653,085</b>		<b>665,254</b>	
<b>TOTAL EXPENDITURES</b>	<b>18,701,391</b>	<b>25,448,495</b>	<b>49,444,176</b>	<b>8,283,257</b>	<b>27,626,894</b>	<b>35,910,151</b>		<b>37,614,433</b>	

# ROAD & DRAINAGE

## DRAINAGE

**FUND NUMBER: 112**

**NARRATIVE EXPLANATION OF CAPITAL OUTLAY  
FOR REQUESTED YEAR 2022**

<b>CAPITAL OUTLAY:</b>	<b>AMOUNT</b>	<b>DETAILED DESCRIPTION</b>	<b>Sub-total</b>
Improvements other than Building	\$ 13,761,301	Ama Drainage Improvements (GF Transfer)	\$ 1,890,702
		Destrehan PS #2 (Canal Improvements in the vicinity)	500,000
		Destrehan PS #2 Upgrade (Conveyance Improvements)	500,000
		Destrehan PS #2 (Hydraulic Bottleneck)	600,000
		Des Allemands Drainage Maintenance Improvements	200,000
		Des Allemands Bulkhead	34,295
		Engineer's Canal Stabilization	773,179
		Fairfield & Oakland Pump Station Discharge	1,097,410
		Fifth Street Drainage Improvements (GF Transfer)	-
		Hahnville Drainage Improvements (GF Transfer & \$260,000 Grant Funding)	1,360,000
		Lakewood Drainage Improvements (GF Transfer)	100,000
		Montz Master Drainage Plan (Realign Coulee, Hwy61 Jack & Bore, Conveyance)	1,000,000
		Old Luling/Boutte Drainage Improvements	325,000
		Ormond Center Project	250,000
		Ormond Oaks (Concrete Channel Lining)	2,107,139
		Paul Maillard Revitalization (LA52) Phase I	1,565,897
		Primrose Canal Stabilization	507,679
		Public Works Office (Storm Improvements)	50,000
		Parishwide Canal Cleaning	500,000
		River Pointe/ River Village Drainage Improvements	200,000
		St. Charles Parish Drainage Improvements	200,000
Acquisition of Vehicles	\$ 105,000	One (1) F150 4x4 Pickup Truck Replacement for Davis Diversion	\$ 35,000
		One (1) F350 Pickup Truck with body for New Welding	70,000
Buildings, Grounds, General Plant	\$ 329,740	Generator for River Structure at Davis Diversion	\$ 30,000
		Engine Upgrade at Davis/Barton Pump Station	172,500
		Two (2) Turbo Diesel Engines for Schexnayder Pump Station	127,240
Heavy Moveable Equipment	\$ 739,000	15ft Cutter at Davis Diversion	\$ 16,250
		Lawn Mower Replacement at Davis Diversion	20,000
		20ft Cutter at Davis Diversion	17,750
		New John Deere Tractor with Front Loader	115,000
		New John Deere 15ft Bush Hog	25,000
		One (1) Excavator (Replace Unit# 1092 -broke and run down unit)	250,000
		One (1) Case CX210D-LR 50' to clean canals/dig ponds	210,000
		T770 Bobcat Track Loader at Ellington Pump Station	85,000

Continued

## ROAD & DRAINAGE

### DRAINAGE

**FUND NUMBER: 112**

NARRATIVE EXPLANATION OF CAPITAL OUTLAY  
FOR REQUESTED YEAR 2022

CAPITAL OUTLAY:	AMOUNT	DETAILED DESCRIPTION	Sub-total
CAPITAL (Continued)			
Office Equipment	\$ 150,000	Surveillance/Security System	\$ 25,000
		Drainage & Other Major Software	100,000
		Office Equipment	25,000
Major Repairs	\$ 1,250,000	Engine Repairs	\$ 150,000
		24-30" Pump Overhaul	60,000
		36-54" Pump Overhaul	90,000
		Gearbox Repairs/Replacement	175,000
		Equipment Repairs	225,000
		Other Miscellaneous Repairs	250,000
		Gearbox Replacement at Sunset Drainage Pump Station	300,000
Arch/Engineering Fees Building	\$ 3,065,637	Ama Drainage Improvements	\$ 134,623
		Carriage Canal Widening	151,212
		C&N Railroad Jack & Bore	100,000
		Destrehan PS #2 Upgrade (Conveyance Improvements)	121,332
		Des Allemands Bulkhead	81,295
		Engineer's Canal Stabilization	84,884
		Evandeline Rd & CN (Concrete Box Culverts)	27,052
		Fairfield & Oakland Pump Station Discharge	45,935
		Hahnville Drainage Improvements	150,000
		Hill Heights Drainage Improvements	50,000
		KCS Jack & Bore and new Canal in Montz	186,040
		Montz Master Drainage Plan (Realign Coulee, Hwy61 Jack & Bore, Conveyance)	108,227
		Montz Master Drainage Plan	37,333
		Norco Drainage Improvements	100,000
		Old Luling/Boutte Drainage Improvements	150,000
		Ormond Oaks (Concrete Channel Lining)	176,112
		Ormond Oaks Drainage Improvements (Drainage Structure for Carriage, Houma and A Canal)	71,899
		Ormond Oaks Drainage Improvements (Drainage Structure for Carriage and Dunleith Canal)	113,152
		Paul Maillard Revitalization (LA52) Phase I	51,430
		Turtle Pond Station Replacement	25,111
		Public Works Office (Storm Improvements)	50,000
		Public Work Yard (Storm Shelter Building)	250,000
		EB Master Drainage Plan	400,000
		WB Master Drainage Plan	400,000

Continued

## ROAD & DRAINAGE

### DRAINAGE

**FUND NUMBER: 112**

NARRATIVE EXPLANATION OF CAPITAL OUTLAY  
FOR REQUESTED YEAR 2022

CAPITAL OUTLAY:	AMOUNT	DETAILED DESCRIPTION	Sub-total
CAPITAL (Continued)			
Other Fees	\$ 417,241	C&N Railroad Jack & Bore	\$ 31,000
		Destrehan PS #2 Upgrade (Conveyance Improvements)	45,000
		Engineer's Canal Stabilization	54,000
		Fairfield & Oakland Pump Station Discharge	18,241
		Montz Master Drainage Plan (Realign Coulee, Hwy61 Jack & Bore, Conveyance)	74,000
		Ormond Center Project	15,000
		Ormond Oaks (Concrete Channel Lining)	50,000
		Paul Maillard Revitalization (LA52) Phase I	35,000
		Primrose Canal Improvements	45,000
		Turtle Pon Station Replacement	25,000
		Public Works Office (Storm Improvements)	25,000

**Grand Total Requested:**

<b>\$ 19,817,919</b>
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**RECREATION**  
**FUND NUMBER: 113**

Description	2020	2021					2022		
	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
<b>REVENUES:</b>									
Ad Valorem Taxes	4,627,010	4,451,000	4,451,000	4,773,699	167,096	4,940,795	11.00%	4,402,000	-10.91%
Disaster Relief	-	-	-	-	22,914	22,914	100.00%	-	-100.00%
Department of Treasury	-	-	-	-	-	-	0.00%	350,000	100.00%
National Park Service Federal Grant	-	-	250,000	-	-	-	-100.00%	250,000	100.00%
Restore Act	-	-	1,841,115	-	-	-	-100.00%	1,841,115	100.00%
Local Corporate Grant	-	-	-	-	-	-	0.00%	950,000	100.00%
Miscellaneous Revenues	171	100	100	143	-	143	43.00%	100	-30.07%
Rental of Parks & Buildings	10,066	25,000	25,000	16,950	8,100	25,050	0.20%	25,000	-0.20%
Admission Fees	-	15,000	15,000	2,698	-	2,698	-82.01%	5,000	85.32%
Reg Fees - Adult	1,200	5,500	5,500	-	4,200	4,200	-23.64%	4,200	0.00%
Reg Fees - Miscellaneous	64,645	60,000	60,000	81,865	890	82,755	37.93%	60,000	-27.50%
Reg Fees - Summer Camp	(14)	130,000	130,000	-	-	-	-100.00%	125,000	100.00%
Reg Fees - Youth Tournaments	-	1,500	1,500	-	-	-	-100.00%	1,500	100.00%
Youth/Senior Special Fees	8,886	20,000	20,000	17,028	2,062	19,090	-4.55%	20,000	4.77%
Concessions	-	-	-	2,852	-	2,852	100.00%	-	-100.00%
Interest Earnings	37,873	12,650	12,650	4,790	3,910	8,700	-31.23%	8,500	-2.30%
Gifts/Donations	77,100	-	75,000	1,000	-	1,000	-98.67%	-	-100.00%
Insurance Refunds	-	-	-	2,337	-	2,337	100.00%	-	-100.00%
Proceeds from Sale of Assets	9,563	32,661	32,661	863	18,440	19,303	-40.90%	10,000	-48.19%
Transfer from General Fund	48,598	1,147,020	4,881,027	-	2,299,007	2,299,007	-52.90%	1,137,070	-50.54%
<b>TOTAL REVENUES</b>	<b>4,885,098</b>	<b>5,900,431</b>	<b>11,800,553</b>	<b>4,904,225</b>	<b>2,526,619</b>	<b>7,430,844</b>		<b>9,189,485</b>	
<b>EXPENDITURES:</b>									
PERSONAL SERVICES	2,135,404	2,622,800	2,622,800	924,652	1,457,898	2,382,550	-9.16%	2,550,815	7.06%
OPERATING SERVICES	908,213	1,013,314	1,013,314	386,100	704,109	1,090,209	7.59%	1,024,235	-6.05%
MATERIALS & SUPPLIES	347,201	457,600	457,600	162,705	209,456	372,161	-18.67%	437,100	17.45%
OTHER CHARGES	2,528	35,000	35,000	4,378	17,522	21,900	-37.43%	28,000	27.85%
CAPITAL OUTLAY	337,845	3,109,220	9,265,342	453,579	3,081,678	3,535,257	-61.84%	6,876,805	94.52%
INTERGOVERNMENTAL	153,882	163,500	163,500	-	164,540	164,540	0.64%	124,000	-24.64%
TRANSFERS	150,000	-	-	-	150,000	150,000	100.00%	150,000	0.00%
<b>TOTAL EXPENDITURES</b>	<b>4,035,073</b>	<b>7,401,434</b>	<b>13,557,556</b>	<b>1,931,414</b>	<b>5,785,203</b>	<b>7,716,617</b>		<b>11,190,955</b>	
Net change in fund balance	850,025	(1,501,003)	(1,757,003)			(285,773)		(2,001,470)	
Fund balance -Beginning	1,872,583	3,336,407	2,723,346			2,722,608		2,436,835	
<b>Fund balance -Ending</b>	<b>2,722,608</b>	<b>1,835,404</b>	<b>966,343</b>			<b>2,436,835</b>		<b>435,365</b>	



**RECREATION**  
**ACCOUNT NUMBER: 113-450100**

Description	2020	2021					2022		
	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
<b>EXPENDITURES:</b>									
<b>PERSONAL SERVICES:</b>									
Recreation - Salaries	1,518,233	1,866,000	1,866,000	634,051	1,139,949	1,774,000	-4.93%	1,837,000	3.55%
Recreation - FICA	9,103	15,000	15,000	3,274	(1,174)	2,100	-86.00%	18,730	791.90%
Recreation - Retirement	166,878	200,000	200,000	71,493	94,007	165,500	-17.25%	176,500	6.65%
Recreation - Life/Health Insurance	231,293	301,000	301,000	120,280	120,720	241,000	-19.93%	266,500	10.58%
Recreation - Workers Compensation	46,082	55,500	55,500	19,561	22,439	42,000	-24.32%	58,500	39.29%
Recreation - Unemployment	152	200	200	64	86	150	-25.00%	185	23.33%
Recreation - Medicare	21,814	27,500	27,500	9,191	11,309	20,500	-25.45%	26,650	30.00%
Recreation - Disability	4,399	5,500	5,500	2,141	2,359	4,500	-18.18%	6,100	35.56%
Recreation - Post-Emp. Health Care	60,694	60,000	60,000	30,497	25,503	56,000	-6.67%	73,500	31.25%
Recreation - Deferred Compensation	22,353	26,000	26,000	10,747	13,253	24,000	-7.69%	25,300	5.42%
Recreation - Dental Insurance	2,859	3,600	3,600	1,330	1,470	2,800	-22.22%	2,850	1.79%
Recreation - OPEB Contribution	49,314	58,500	58,500	21,106	25,894	47,000	-19.66%	55,000	17.02%
Recreation - Miscellaneous	2,230	4,000	4,000	917	2,083	3,000	-25.00%	4,000	33.33%
<b>TOTAL PERSONAL SERVICES</b>	<b>2,135,404</b>	<b>2,622,800</b>	<b>2,622,800</b>	<b>924,652</b>	<b>1,457,898</b>	<b>2,382,550</b>		<b>2,550,815</b>	
<b>OPERATING SERVICES:</b>									
Recreation - Ads, Dues & Subscriptions	12,986	35,000	35,000	7,647	22,353	30,000	-14.29%	30,000	0.00%
Recreation - Printing	12,498	10,000	10,000	2,216	5,784	8,000	-20.00%	8,000	0.00%
Recreation - Utilities - Electric	44,043	75,000	75,000	18,101	39,899	58,000	-22.67%	65,000	12.07%
Recreation - Utilities - Gas	-	75	75	-	300	300	300.00%	300	0.00%
Recreation - Utilities - Water	17,036	49,000	49,000	7,782	38,218	46,000	-6.12%	48,000	4.35%
Recreation - Postage	47	450	450	50	250	300	-33.33%	450	50.00%
Recreation - Telephone	14,375	17,000	17,000	5,846	8,154	14,000	-17.65%	17,000	21.43%
Recreation - Rentals	194,710	158,889	158,889	60,448	98,441	158,889	0.00%	150,000	-5.59%
Recreation - Maint of Property & Equip	276,711	175,000	175,000	112,697	192,303	305,000	74.29%	175,000	-42.62%
Recreation - Contractual Services	114,328	110,000	110,000	51,409	68,591	120,000	9.09%	120,000	0.00%
Recreation - Professional Services	119,429	130,000	130,000	83,783	46,217	130,000	0.00%	130,000	0.00%
Recreation - Merchant Services	3,784	6,000	6,000	2,813	3,187	6,000	0.00%	8,000	33.33%
Recreation - Property Insurance	11,086	12,195	12,195	2,944	49,425	52,369	329.43%	27,220	-48.02%
Recreation - Automobile Insurance	22,809	25,090	25,090	8,253	82,223	90,476	260.61%	26,095	-71.16%
Recreation - Employee Liability	3,170	3,490	3,490	1,146	2,966	4,112	17.82%	4,320	5.06%
Recreation - General Liability	22,170	24,385	24,385	13,121	18,243	31,364	28.62%	32,935	5.01%
<b>TOTAL OPERATING SERVICES</b>	<b>869,182</b>	<b>831,574</b>	<b>831,574</b>	<b>378,256</b>	<b>676,554</b>	<b>1,054,810</b>		<b>842,320</b>	

CONTINUED

**RECREATION**  
**ACCOUNT NUMBER: 113-450100**

Description	2020	2021					2022		
	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
<b>EXPENDITURES: (CONT.)</b>									
<b>MATERIALS &amp; SUPPLIES:</b>									
Recreation - Office & Comm. Equipment	6,538	6,000	6,000	7,932	5,068	13,000	116.67%	8,000	-38.46%
Recreation - Office Supplies	2,058	6,000	6,000	2,280	1,220	3,500	-41.67%	5,000	42.86%
Recreation - Culture	82,857	110,000	110,000	48,757	41,243	90,000	-18.18%	105,000	16.67%
Recreation - Medical	776	400	400	-	400	400	0.00%	400	0.00%
Recreation - Food & Clothing	17,865	22,500	22,500	5,847	9,153	15,000	-33.33%	15,000	0.00%
Recreation - Maint of Buildings & Grounds	80,529	90,000	90,000	39,861	45,139	85,000	-5.56%	85,000	0.00%
Recreation - Vehicle Supplies	38,461	55,000	55,000	13,831	38,669	52,500	-4.55%	50,000	-4.76%
Recreation - Miscellaneous	31,217	30,000	30,000	18,785	16,215	35,000	16.67%	35,000	0.00%
Recreation - Shells/Sand/Dirt/Gravel	11,694	25,000	25,000	5,864	12,136	18,000	-28.00%	25,000	38.89%
Recreation - Equipment & Vehicle Parts	30,172	32,000	32,000	8,539	19,461	28,000	-12.50%	28,000	0.00%
Recreation - Asphalt/Concrete	44	1,500	1,500	1,132	368	1,500	0.00%	1,500	0.00%
Recreation - Miscellaneous	14,223	12,000	12,000	2,863	8,137	11,000	-8.33%	12,000	9.09%
Recreation - Tools & Equipment	23,058	15,000	15,000	7,014	7,986	15,000	0.00%	15,000	0.00%
<b>TOTAL MATERIALS &amp; SUPPLIES</b>	<b>339,492</b>	<b>405,400</b>	<b>405,400</b>	<b>162,705</b>	<b>205,195</b>	<b>367,900</b>		<b>384,900</b>	
<b>OTHER CHARGES:</b>									
Recreation - Training & Travel	2,423	10,000	10,000	3,357	4,143	7,500	-25.00%	8,000	6.67%
Recreation - Participant Travel	-	25,000	25,000	-	12,500	12,500	-50.00%	20,000	60.00%
Recreation - Official Fees	105	-	-	1,021	879	1,900	100.00%	-	-100.00%
<b>TOTAL OTHER CHARGES</b>	<b>2,528</b>	<b>35,000</b>	<b>35,000</b>	<b>4,378</b>	<b>17,522</b>	<b>21,900</b>		<b>28,000</b>	
<b>CAPITAL OUTLAY:</b>									
Recreation - Imp other than Buildings	112,740	2,727,020	8,331,322	309,079	2,759,928	3,069,007	-63.16%	6,036,185	96.68%
Recreation - Acquisition of Vehicles	53,665	-	-	-	-	-	0.00%	-	0.00%
Recreation - Buildings/Grounds	16,090	-	-	24,570	5,430	30,000	100.00%	-	-100.00%
Recreation - Heavy Movable Equipment	41,690	46,000	46,000	51,309	691	52,000	13.04%	75,600	45.38%
Recreation - Major Repairs	49,941	10,000	10,000	6,310	13,690	20,000	100.00%	115,000	475.00%
Recreation - Architectural/Engineering	62,907	316,200	728,020	50,165	154,085	204,250	-71.94%	638,020	212.37%
Recreation - Other Fees	812	10,000	150,000	12,146	147,854	160,000	6.67%	12,000	-92.50%
<b>TOTAL CAPITAL OUTLAY</b>	<b>337,845</b>	<b>3,109,220</b>	<b>9,265,342</b>	<b>453,579</b>	<b>3,081,678</b>	<b>3,535,257</b>		<b>6,876,805</b>	
<b>INTERGOVERNMENTAL:</b>									
Recreation - Ad Val Tax Ded - Sheriff	153,882	162,500	162,500	-	163,540	163,540	0.64%	123,000	-24.79%
Recreation - Cost of Ad Valorem Tax Coll.	-	1,000	1,000	-	1,000	1,000	0.00%	1,000	0.00%
<b>TOTAL INTERGOVERNMENTAL</b>	<b>153,882</b>	<b>163,500</b>	<b>163,500</b>	<b>-</b>	<b>164,540</b>	<b>164,540</b>		<b>124,000</b>	

CONTINUED

**RECREATION**  
**ACCOUNT NUMBER: 113-450100**

Description	<u>2020</u>	<u>2021</u>					<u>2022</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
<b>EXPENDITURES: (CONT.)</b>									
<b>TRANSFERS:</b>									
Transfer to General Fund - Indirect Cost	150,000	-	-	-	150,000	150,000	0.00%	150,000	0.00%
<b>TOTAL TRANSFERS</b>	<b>150,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>150,000</b>	<b>150,000</b>		<b>150,000</b>	
<b>TOTAL EXPENDITURES</b>	<b>3,988,333</b>	<b>7,167,494</b>	<b>13,323,616</b>	<b>1,923,570</b>	<b>5,753,387</b>	<b>7,676,957</b>		<b>10,956,840</b>	

**RECREATION**  
**FUND NUMBER: 113**

NARRATIVE EXPLANATION OF CAPITAL OUTLAY  
FOR REQUESTED YEAR 2022

<b>CAPITAL OUTLAY:</b>	<b>AMOUNT</b>	<b>DETAILED DESCRIPTION</b>	<b>Sub-total</b>
Improvements Other than Building	\$ 6,036,185	Bethune Park Improvements	\$ 60,000
		Boutte Park Improvements	30,000
		DA Boat Launch	25,000
		Dog Park	100,000
		IMTT Park Improvements	150,000
		Monsanto Linear Park (Grant Donation from Monsanto)	450,000
		St. Rose Trailhead Pavillion	150,000
		Norco Park (GF Transfer)	42,020
		Ormond Spray Park Revitalization	30,700
		Rathborne ParkPhase III & Parking Lot (Grant Funding)	830,000
		Red Church Park Improvements	30,000
		Various Field Improvements and Playground Equipment	30,000
		WB & EB Bike Path -Benchs along Path	50,000
		WB & EB Park Improvements -Tennis Court Repairs	75,000
		WB Bridge Park Revitalization	350,000
		WB Boat Launch	1,841,115
		WB Splash Park & Parking (Grant \$500,000)	1,508,000
		Wetland Watcher Park Repairs	100,000
		Wetland Watcher Park Revitalization	34,350
		WPA Park Improvements	150,000
Heavy Movable Equipment	\$ 75,600	Hustler X-mark (Unit 350, 353, 365 & 339)	\$ 33,600
		2022 Smith Co (Replace EBBP Unit)	22,000
		John Deere Side-by-Side (Replace WBBP Unit)	20,000
Major Repairs	\$ 115,000	Miscellaneous Repairs	\$ 115,000
Architectural/Engineering	\$ 638,020	Bayer/Monsanto Park	\$ 46,200
		Dog Park	50,000
		WB Boat Launch	421,820
		Rathborne Parking	45,000
		WB Splash Park & Parking	75,000
Other Fees	\$ 12,000	Other Projects	
<b>Grand Total Requested:</b>	<b>\$ 6,876,805</b>		

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

Description	2020	2021					2022		
	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
<b>EXPENDITURES:</b>									
<b>OPERATING SERVICES:</b>									
Rec-Summer Camp - Contractual Services	37,452	180,000	180,000	7,280	26,296	33,576	-81.35%	180,000	436.10%
Rec-Summer Camp - Employee Liability	198	220	220	70	178	248	12.73%	260	4.84%
Rec-Summer Camp - General Liability	1,381	1,520	1,520	494	1,081	1,575	3.62%	1,655	5.08%
<b>TOTAL OPERATING SERVICES</b>	<b>39,031</b>	<b>181,740</b>	<b>181,740</b>	<b>7,844</b>	<b>27,555</b>	<b>35,399</b>		<b>181,915</b>	
<b>MATERIALS &amp; SUPPLIES:</b>									
Rec-Summer Camp - Office Equipment	-	500	500	-	-	-	-100.00%	500	100.00%
Rec-Summer Camp - Office Supplies	-	1,000	1,000	-	-	-	-100.00%	1,000	100.00%
Rec-Summer Camp - Educational/Recr	6,173	45,000	45,000	-	3,386	3,386	-92.48%	45,000	1229.00%
Rec-Summer Camp - Medical, Drugs	-	200	200	-	-	-	-100.00%	200	100.00%
Rec-Summer Camp - Food & Clothing	972	4,000	4,000	-	875	875	-78.13%	4,000	357.14%
Rec-Summer Camp - Maint of B&G	564	1,500	1,500	-	-	-	-100.00%	1,500	100.00%
<b>TOTAL MATERIALS &amp; SUPPLIES</b>	<b>7,709</b>	<b>52,200</b>	<b>52,200</b>	<b>-</b>	<b>4,261</b>	<b>4,261</b>		<b>52,200</b>	
<b>TOTAL EXPENDITURES</b>	<b>46,740</b>	<b>233,940</b>	<b>233,940</b>	<b>7,844</b>	<b>31,816</b>	<b>39,660</b>		<b>234,115</b>	
<b>FUNDING SOURCE:</b>									
Reduction of Fund Balance	46,754	103,940	103,940	7,844	31,816	39,660	-61.84%	109,115	175.13%
Reg Fees - Summer Camp	(14)	130,000	130,000	-	-	-	-100.00%	125,000	100.00%
<b>TOTAL</b>	<b>46,740</b>	<b>233,940</b>	<b>233,940</b>	<b>7,844</b>	<b>31,816</b>	<b>39,660</b>		<b>234,115</b>	

**MOSQUITO CONTROL**  
**FUND NUMBER: 114**

Description	2020	2021					2022		
	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
<b>REVENUES:</b>									
Ad Valorem Taxes	1,688,231	1,626,000	1,626,000	1,744,850	61,076	1,805,926	11.07%	1,609,000	-10.90%
Disaster Relief	-	-	-	167	-	167	100.00%	-	-16700.00%
Interest Earnings	14,050	6,000	6,000	622	178	800	-86.67%	600	-25.00%
<b>TOTAL REVENUES</b>	<b>1,702,281</b>	<b>1,632,000</b>	<b>1,632,000</b>	<b>1,745,639</b>	<b>61,254</b>	<b>1,806,893</b>		<b>1,609,600</b>	
<b>EXPENDITURES:</b>									
<b>PERSONAL SERVICES:</b>									
Mosquito - Salaries	46,725	47,000	47,000	20,829	39,171	60,000	27.66%	50,100	-16.50%
Mosquito - Retirement	5,699	5,800	5,800	2,530	3,270	5,800	0.00%	5,800	0.00%
Mosquito - Life/Health Insurance	5,235	7,600	7,600	3,820	5,580	9,400	23.68%	11,750	25.00%
Mosquito - Workers Compensation	233	235	235	103	132	235	0.00%	250	6.38%
Mosquito - Unemployment	5	5	5	2	3	5	0.00%	5	0.00%
Mosquito - Medicare	708	680	680	313	402	715	5.15%	730	2.10%
Mosquito - Disability	146	155	155	77	78	155	0.00%	165	6.45%
Mosquito - Deferred Compensation	3,129	3,150	3,150	1,389	1,761	3,150	0.00%	3,450	9.52%
Mosquito - Dental Insurance	93	120	120	61	64	125	4.17%	125	0.00%
Mosquito - OPEB Contribution	1,629	1,650	1,650	723	927	1,650	0.00%	1,760	6.67%
Mosquito - Miscellaneous	-	100	100	-	100	100	0.00%	100	0.00%
<b>TOTAL PERSONAL SERVICES</b>	<b>63,602</b>	<b>66,495</b>	<b>66,495</b>	<b>29,847</b>	<b>51,488</b>	<b>81,335</b>		<b>74,235</b>	
<b>OPERATING SERVICES:</b>									
Mosquito - Ads, Dues & Subscriptions	275	450	450	94	306	400	-11.11%	450	12.50%
Mosquito - Printing, Duplication	-	200	200	-	200	200	0.00%	200	0.00%
Mosquito - Contractual Services	1,282,224	1,382,675	1,382,675	463,862	899,978	1,363,840	-1.36%	1,409,924	3.38%
Mosquito - Professional Services	-	150	150	-	150	150	0.00%	150	0.00%
Mosquito - Employee Liability	64	70	70	23	52	75	7.14%	80	6.67%
Mosquito - General Liability	445	490	490	159	320	479	-2.24%	505	5.43%
<b>TOTAL OPERATING SERVICES</b>	<b>1,283,008</b>	<b>1,384,035</b>	<b>1,384,035</b>	<b>464,138</b>	<b>901,006</b>	<b>1,365,144</b>		<b>1,411,309</b>	
<b>MATERIALS &amp; SUPPLIES:</b>									
Mosquito - Office Supplies	-	200	200	-	200	200	0.00%	200	0.00%
<b>TOTAL MATERIALS &amp; SUPPLIES</b>	<b>-</b>	<b>200</b>	<b>200</b>	<b>-</b>	<b>200</b>	<b>200</b>		<b>200</b>	
<b>OTHER CHARGES:</b>									
Mosquito - Training & Travel	-	1,000	1,000	46	654	700	-30.00%	1,000	42.86%
Mosquito - Official Fees	-	100	100	-	100	100	0.00%	100	0.00%
	<b>-</b>	<b>1,100</b>	<b>1,100</b>	<b>46</b>	<b>754</b>	<b>800</b>		<b>1,100</b>	

CONTINUED

**MOSQUITO CONTROL**  
**FUND NUMBER: 114**

Description	2020	2021					2022		
	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
<b>EXPENDITURES: (CONT.)</b>									
<b>INTERGOVERNMENTAL:</b>									
Mosquito - Ad Val Tax Ded - Sheriff	56,146	59,500	59,500	-	59,777	59,777	0.47%	45,000	-24.72%
Mosquito - Cost of Ad Valorem Tax Coll.	-	1,000	1,000	-	1,000	1,000	0.00%	1,000	0.00%
<b>TOTAL INTERGOVERNMENTAL</b>	<b>56,146</b>	<b>60,500</b>	<b>60,500</b>	<b>-</b>	<b>60,777</b>	<b>60,777</b>		<b>46,000</b>	
<b>TRANSFERS:</b>									
Transfer to General Fund - Indirect Cost	15,758	15,000	15,000	-	16,000	16,000	6.67%	16,000	0.00%
<b>TOTAL TRANSFERS</b>	<b>15,758</b>	<b>15,000</b>	<b>15,000</b>	<b>-</b>	<b>16,000</b>	<b>16,000</b>		<b>16,000</b>	
<b>TOTAL EXPENDITURES</b>	<b>1,418,514</b>	<b>1,527,330</b>	<b>1,527,330</b>	<b>494,031</b>	<b>1,030,225</b>	<b>1,524,256</b>		<b>1,548,844</b>	
Net change in fund balance	283,767	104,670	104,670			282,637		60,756	
Fund balance -Beginning	956,085	1,184,479	1,239,742			1,239,852		1,522,489	
<b>Fund balance -Ending</b>	<b>1,239,852</b>	<b>1,289,149</b>	<b>1,344,412</b>			<b>1,522,489</b>		<b>1,583,245</b>	

## RETIRED SENIOR VOLUNTEER PROGRAM

FUND NUMBER: 116

Description	2020	2021					2022		
	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
<b>REVENUES:</b>									
CARES Act of 2020	10,991	-	-	-	-	-	0.00%	-	0.00%
RSVP - Federal Grant	47,003	62,400	62,400	15,600	46,800	62,400	0.00%	62,400	0.00%
RSVP - Local Grant	11,200	12,000	12,000	5,600	4,650	10,250	-14.58%	9,288	-9.39%
RSVP - Grant - St John Parish	20,000	20,000	20,000	20,000	-	20,000	0.00%	20,000	0.00%
Registration Fees -Miscellaneous	685	1,000	1,000	325	-	325	-67.50%	1,000	207.69%
Interest Earnings	145	60	60	8	1	9	-85.00%	12	33.33%
RSVP - Donations	-	-	-	410	-	410	100.00%	-	-100.00%
Transfer from General Fund	185,000	240,000	240,000	100,000	140,000	240,000	0.00%	255,925	6.64%
<b>TOTAL REVENUES</b>	<b>275,024</b>	<b>335,460</b>	<b>335,460</b>	<b>141,943</b>	<b>191,451</b>	<b>333,394</b>		<b>348,625</b>	
<b>EXPENDITURES:</b>									
PERSONAL SERVICES	238,929	266,975	266,975	107,406	151,739	259,145	-2.93%	284,365	9.73%
OPERATING SERVICES	16,032	20,755	20,755	7,709	10,561	18,270	-11.97%	21,745	19.02%
MATERIALS & SUPPLIES	6,140	9,450	9,450	1,959	6,041	8,000	-15.34%	8,000	0.00%
OTHER CHARGES	19,501	35,295	35,295	13,017	21,988	35,005	-0.82%	43,588	24.52%
<b>TOTAL EXPENDITURES</b>	<b>280,602</b>	<b>332,475</b>	<b>332,475</b>	<b>130,091</b>	<b>190,329</b>	<b>320,420</b>		<b>357,698</b>	
Net change in fund balance	(5,578)	2,985	2,985			12,974		(9,073)	
Fund balance -Beginning	9,227	2,591	3,650			3,649		16,623	
<b>Fund balance -Ending</b>	<b>3,649</b>	<b>5,576</b>	<b>6,635</b>			<b>16,623</b>		<b>7,550</b>	



**RETIRED SENIOR VOLUNTEER PROGRAM**  
**FEDERAL**  
**ACCOUNT NUMBER: 116-430251**

Description	2020	2021						2022	
	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
<b>EXPENDITURES:</b>									
<b>PERSONAL SERVICES:</b>									
RSVP - Fed - Salaries	29,019	37,100	37,100	16,537	21,763	38,300	3.23%	33,800	-11.75%
RSVP - Fed - Retirement	3,518	4,550	4,550	2,014	2,536	4,550	0.00%	3,885	-14.62%
RSVP - Fed - Life/Health Insurance	7,145	10,600	10,600	4,847	4,903	9,750	-8.02%	9,250	-5.13%
RSVP - Fed - Workers Compensation	144	185	185	82	103	185	0.00%	170	-8.11%
RSVP - Fed - Unemployment	3	5	5	2	3	5	0.00%	5	0.00%
RSVP - Fed - Medicare	425	540	540	244	316	560	3.70%	490	-12.50%
RSVP - Fed - Disability	88	125	125	61	64	125	0.00%	115	-8.00%
RSVP - Fed - Deferred Comp	1,337	3,420	3,420	824	1,176	2,000	-41.52%	3,900	95.00%
RSVP - Fed - Dental	-	-	-	575	(575)	-	0.00%	-	0.00%
<b>TOTAL PERSONAL SERVICES</b>	<b>41,679</b>	<b>56,525</b>	<b>56,525</b>	<b>25,186</b>	<b>30,289</b>	<b>55,475</b>		<b>51,615</b>	
<b>OPERATING SERVICES:</b>									
RSVP - Fed - Ads, Dues & Subscriptions	175	150	150	50	100	150	0.00%	150	0.00%
RSVP - Fed - Printing	433	750	750	-	750	750	0.00%	750	0.00%
RSVP - Fed - Telephone	32	-	-	189	(189)	-	0.00%	-	0.00%
RSVP - Fed - Insurance	715	715	715	715	-	715	0.00%	755	5.59%
<b>TOTAL OPERATING SERVICES</b>	<b>1,355</b>	<b>1,615</b>	<b>1,615</b>	<b>954</b>	<b>661</b>	<b>1,615</b>		<b>1,655</b>	
<b>OTHER CHARGES:</b>									
RSVP - Fed - Participant Travel	625	2,500	2,500	655	1,845	2,500	0.00%	2,500	0.00%
RSVP - Fed - Recognition	3,344	1,760	1,760	2,721	89	2,810	59.66%	6,630	135.94%
<b>TOTAL OTHER CHARGES</b>	<b>3,969</b>	<b>4,260</b>	<b>4,260</b>	<b>3,376</b>	<b>1,934</b>	<b>5,310</b>		<b>9,130</b>	
<b>TOTAL EXPENDITURES</b>	<b>47,003</b>	<b>62,400</b>	<b>62,400</b>	<b>29,516</b>	<b>32,884</b>	<b>62,400</b>		<b>62,400</b>	

**RETIRED SENIOR VOLUNTEER PROGRAM**  
**STATE**  
**ACCOUNT NUMBER: 116-430260**

Description	2020	2021					2022		
	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
<b>EXPENDITURES:</b>									
<b>PERSONAL SERVICES:</b>									
RSVP - State - Salaries	15,575	11,510	11,510	5,034	6,476	11,510	0.00%	24,200	110.25%
RSVP - State - FICA	698	720	720	312	(2)	310	-56.94%	1,500	383.87%
RSVP - State - Workers Compensation	56	60	60	25	35	60	0.00%	120	100.00%
RSVP - State - Unemployment	1	5	5	1	4	5	0.00%	5	0.00%
RSVP - State - Medicare	163	170	170	73	97	170	0.00%	350	105.88%
RSVP - State - Miscellaneous	90	-	-	-	-	-	0.00%	80	100.00%
<b>TOTAL PERSONAL SERVICES</b>	<b>16,583</b>	<b>12,465</b>	<b>12,465</b>	<b>5,445</b>	<b>6,610</b>	<b>12,055</b>		<b>26,255</b>	
<b>OTHER CHARGES:</b>									
RSVP - State - Training & Travel	1,723	3,000	3,000	575	801	1,376	-54.13%	1,500	9.01%
RSVP - State - Participant Travel	1,473	5,000	5,000	-	1,000	1,000	-80.00%	1,000	0.00%
RSVP - State - Recognition	11,421	11,535	11,535	3,804	12,015	15,819	37.14%	533	-96.63%
<b>TOTAL OTHER CHARGES</b>	<b>14,617</b>	<b>19,535</b>	<b>19,535</b>	<b>4,379</b>	<b>13,816</b>	<b>18,195</b>		<b>3,033</b>	
<b>TOTAL EXPENDITURES</b>	<b>31,200</b>	<b>32,000</b>	<b>32,000</b>	<b>9,824</b>	<b>20,426</b>	<b>30,250</b>		<b>29,288</b>	

**RETIRED SENIOR VOLUNTEER PROGRAM**  
**LOCAL**  
**ACCOUNT NUMBER: 116-430270**

Description	2020	2021					2022		
	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
<b>EXPENDITURES:</b>									
<b>PERSONAL SERVICES:</b>									
RSVP - Local - Salaries	129,072	143,000	143,000	53,862	90,638	144,500	1.05%	150,500	4.15%
RSVP - Local - FICA	2,331	2,750	2,750	641	59	700	-74.55%	2,600	271.43%
RSVP - Local - Retirement	11,772	12,150	12,150	5,343	6,757	12,100	-0.41%	12,500	3.31%
RSVP - Local - Life/Health Insurance	17,698	17,200	17,200	8,021	6,979	15,000	-12.79%	18,500	23.33%
RSVP - Local - Workers Compensation	669	725	725	270	380	650	-10.34%	760	16.92%
RSVP - Local - Unemployment	13	15	15	5	10	15	0.00%	15	0.00%
RSVP - Local - Medicare	1,962	2,070	2,070	794	1,056	1,850	-10.63%	2,200	18.92%
RSVP - Local - Disability	347	330	330	161	169	330	0.00%	500	51.52%
RSVP - Local - Post-Emp. Health Care	8,845	9,400	9,400	4,574	4,626	9,200	-2.13%	9,200	0.00%
RSVP - Local - Deferred Compensation	3,470	5,225	5,225	1,517	2,033	3,550	-32.06%	5,650	59.15%
RSVP - Local - Dental Insurance	120	120	120	60	60	120	0.00%	120	0.00%
RSVP - Local - OPEB Contribution	4,368	4,800	4,800	1,527	1,973	3,500	-27.08%	3,800	8.57%
RSVP - Local - Miscellaneous	-	200	200	-	100	100	-50.00%	150	50.00%
<b>TOTAL PERSONAL SERVICES</b>	<b>180,667</b>	<b>197,985</b>	<b>197,985</b>	<b>76,775</b>	<b>114,840</b>	<b>191,615</b>		<b>206,495</b>	
<b>OPERATING SERVICES:</b>									
RSVP - Local - Ads, Dues & Subscriptions	212	400	400	150	100	250	-37.50%	300	20.00%
RSVP - Local - Printing	1,304	1,500	1,500	182	818	1,000	-33.33%	1,500	50.00%
RSVP - Local - Postage	1,100	1,500	1,500	-	1,500	1,500	0.00%	1,500	0.00%
RSVP - Local - Telephone	1,874	1,850	1,850	677	1,123	1,800	-2.70%	1,900	5.56%
RSVP - Local - Rentals	113	2,500	2,500	940	1,060	2,000	-20.00%	2,500	25.00%
RSVP - Local - Contractual Services	2,296	3,000	3,000	396	2,104	2,500	-16.67%	4,000	60.00%
RSVP - Local - Professional Services	1,243	1,200	1,200	595	1,405	2,000	66.67%	2,500	25.00%
RSVP - Local - Automobile Insurance	1,004	1,105	1,105	359	-	359	-67.51%	380	5.85%
RSVP - Local - Employee Liability	3,617	3,980	3,980	2,770	253	3,023	-24.05%	3,175	5.03%
RSVP - Local - General Liability	1,914	2,105	2,105	686	1,537	2,223	5.61%	2,335	5.04%
<b>TOTAL OPERATING SERVICES</b>	<b>14,677</b>	<b>19,140</b>	<b>19,140</b>	<b>6,755</b>	<b>9,900</b>	<b>16,655</b>		<b>20,090</b>	
<b>MATERIALS &amp; SUPPLIES:</b>									
RSVP - Local - Office & Comm. Equip.	1,033	1,800	1,800	-	2,000	2,000	11.11%	1,500	-25.00%
RSVP - Local - Office Supplies	1,147	1,500	1,500	65	1,435	1,500	0.00%	1,500	0.00%
RSVP - Local - Food & Clothing	3,153	3,500	3,500	1,593	1,907	3,500	0.00%	3,500	0.00%
RSVP - Local - Maint of Bldgs & Grounds	807	1,500	1,500	301	699	1,000	-33.33%	1,500	50.00%
RSVP - Local - Vehicle Supplies	-	150	150	-	-	-	-100.00%	-	0.00%
RSVP - Local - Equipment & Vehicle Parts	-	1,000	1,000	-	-	-	-100.00%	-	0.00%
<b>TOTAL MATERIALS &amp; SUPPLIES</b>	<b>6,140</b>	<b>9,450</b>	<b>9,450</b>	<b>1,959</b>	<b>6,041</b>	<b>8,000</b>		<b>8,000</b>	

CONTINUED

**RETIRED SENIOR VOLUNTEER PROGRAM**  
**LOCAL**  
**ACCOUNT NUMBER: 116-430270**

Description	2020	2021					2022		
	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
<b>EXPENDITURES: (CONT.)</b>									
<b>OTHER CHARGES:</b>									
RSVP - Local - Training & Travel	-	1,000	1,000	171	329	500	-50.00%	2,000	300.00%
RSVP - Local - Participant Travel	174	1,500	1,500	-	1,500	1,500	0.00%	1,500	0.00%
RSVP - Local - Recognition	741	9,000	9,000	5,091	4,409	9,500	5.56%	27,925	193.95%
<b>TOTAL OTHER CHARGES</b>	<b>915</b>	<b>11,500</b>	<b>11,500</b>	<b>5,262</b>	<b>6,238</b>	<b>11,500</b>		<b>31,425</b>	
<b>TOTAL EXPENDITURES</b>	<b>202,399</b>	<b>238,075</b>	<b>238,075</b>	<b>90,751</b>	<b>137,019</b>	<b>227,770</b>		<b>266,010</b>	

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

**FUND NUMBER: 120**

Description	2020	2021					2022		
	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
<b>REVENUES:</b>									
Ad Valorem Taxes	1,516,281	1,458,000	1,458,000	1,563,801	54,738	1,618,539	11.01%	1,518,000	-6.21%
<b>TOTAL REVENUES</b>	<b>1,516,281</b>	<b>1,458,000</b>	<b>1,458,000</b>	<b>1,563,801</b>	<b>54,738</b>	<b>1,618,539</b>		<b>1,518,000</b>	
<b>EXPENDITURES:</b>									
<b>INTERGOVERNMENTAL:</b>									
Comm - Retirement System Deduction	50,428	53,500	53,500	-	53,575	53,575	0.14%	42,500	-20.67%
Comm - Cost of Ad Valorem Tax Coll.	-	750	750	-	750	750	0.00%	750	0.00%
<b>TOTAL INTERGOVERNMENTAL</b>	<b>50,428</b>	<b>54,250</b>	<b>54,250</b>	<b>-</b>	<b>54,325</b>	<b>54,325</b>		<b>43,250</b>	
<b>TRANSFERS:</b>									
Transfer to General Fund - Indirect Cost	168	250	250	-	250	250	0.00%	250	0.00%
Transfer to Communications District	1,465,685	1,403,500	1,403,500	-	1,563,964	1,563,964	11.43%	1,474,500	-5.72%
<b>TOTAL TRANSFERS</b>	<b>1,465,853</b>	<b>1,403,750</b>	<b>1,403,750</b>	<b>-</b>	<b>1,564,214</b>	<b>1,564,214</b>		<b>1,474,750</b>	
<b>TOTAL EXPENDITURES</b>	<b>1,516,281</b>	<b>1,458,000</b>	<b>1,458,000</b>	<b>-</b>	<b>1,618,539</b>	<b>1,618,539</b>		<b>1,518,000</b>	
Net change in fund balance	-	-	-	-	-	-		-	
Fund balance -Beginning	-	-	-	-	-	-		-	
<b>Fund balance -Ending</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	

**FLOOD PROTECTION FUND**  
**FUND NUMBER: 123**

Description	2020	2021					2022		
	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
<b>REVENUES:</b>									
Ad Valorem	6,362,137	6,124,000	6,124,000	6,567,907	18,000	6,585,907	7.54%	6,057,000	-8.03%
Disaster Relief	-	-	-	14,400	-	14,400	100.00%	-	-100.00%
Hazard Mitigation Grant	951,973	-	-	-	-	-	0.00%	-	0.00%
Dept. of Interior -Gulf of Mexico	1,105,910	-	780,781	780,781	-	780,781	0.00%	750,000	-3.94%
Delta Regional Authority -SEDAP	194,000	-	-	-	-	-	0.00%	-	0.00%
CPRA -GOMESA Funds	1,687,259	-	-	401,921	310,725	712,646	100.00%	2,500,000	250.81%
Office of Coastal Protection & Restoration	786,506	-	2,500,000	498,416	2,001,584	2,500,000	0.00%	-	-100.00%
BP Oil Spill	123,481	-	2,029,464	78,251	1,890,810	1,969,061	-2.98%	-	-100.00%
Dept. of Transportation & Development	3,438,470	-	-	260,299	-	260,299	100.00%	-	-100.00%
Facility, Planning & Control Grant	15,630	-	-	-	-	-	0.00%	-	0.00%
Interest Earnings	111,666	59,400	59,400	14,999	44,401	59,400	0.00%	60,000	1.01%
Transfer From General Fund	-	-	15,796,329	-	-	-	-100.00%	15,796,329	100.00%
<b>TOTAL REVENUES</b>	<b>14,777,032</b>	<b>6,183,400</b>	<b>27,289,974</b>	<b>8,616,974</b>	<b>4,265,520</b>	<b>12,882,494</b>		<b>25,163,329</b>	
<b>EXPENDITURES:</b>									
<b>CAPITAL OUTLAY:</b>									
Flood Prot. - Imp Other than Building	3,451,902	12,200,000	23,192,195	-	2,142,195	2,142,195	-90.76%	31,250,000	1358.78%
Flood Prot. - Arch/Engineering Fees	8,357	2,242,000	3,218,643	85,005	1,406,995	1,492,000	-53.65%	3,551,643	138.05%
Flood Prot. - Other Fees	131,288	2,330,000	7,938,980	15,004	1,332,636	1,347,640	-83.03%	6,566,340	387.25%
<b>TOTAL CAPITAL OUTLAY</b>	<b>3,591,547</b>	<b>16,772,000</b>	<b>34,349,818</b>	<b>100,009</b>	<b>4,881,826</b>	<b>4,981,835</b>		<b>41,367,983</b>	
<b>INTERGOVERNMENTAL:</b>									
Flood Prot. - Retirement Sys Deduction	211,587	223,500	223,500	-	223,500	223,500	0.00%	169,500	-24.16%
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	-	1,000,000	4,550,000	-	-	-	-100.00%	6,000,000 *	100.00%
<b>TOTAL INTERGOVERNMENTAL</b>	<b>211,587</b>	<b>1,226,000</b>	<b>4,776,000</b>	<b>-</b>	<b>226,000</b>	<b>226,000</b>		<b>6,172,000</b>	
<b>TRANSFERS:</b>									
Transfer to General Fund - Indirect Cost	17,165	20,000	20,000	-	20,000	20,000	0.00%	20,000	0.00%
Transfer to WBHPL Bond Sinking	1,094,969	1,093,244	1,093,244	1,093,244	-	1,093,244	0.00%	1,091,069	-0.20%
<b>TOTAL TRANSFERS</b>	<b>1,112,134</b>	<b>1,113,244</b>	<b>1,113,244</b>	<b>1,093,244</b>	<b>20,000</b>	<b>1,113,244</b>		<b>1,111,069</b>	
<b>TOTAL EXPENDITURES</b>	<b>4,915,268</b>	<b>19,111,244</b>	<b>40,239,062</b>	<b>1,193,253</b>	<b>5,127,826</b>	<b>6,321,079</b>		<b>48,651,052</b>	
Net change in fund balance	9,861,764	(12,927,844)	(12,949,088)			6,561,415		(23,487,723)	
Fund balance - Beginning	9,362,539	19,420,230	19,222,989			19,224,303		25,785,718	
<b>Fund balance -Ending</b>	<b>19,224,303</b>	<b>6,492,386</b>	<b>6,273,901</b>			<b>25,785,718</b>		<b>2,297,995</b>	

# FLOOD PROTECTION FUND

**FUND NUMBER: 123**

**NARRATIVE EXPLANATION OF CAPITAL OUTLAY  
FOR REQUESTED YEAR 2022**

<b>CAPITAL OUTLAY:</b>	<b>AMOUNT</b>	<b>DETAILED DESCRIPTION</b>	<b>Sub-total</b>
Improvements Other than Building	\$ 31,250,000	Montz Pump Station Kellogg Pump Station T-Wall Sunset Auto Bar Screens Sunset Pump Station Upgrades Westbank Hurricane Protection Levee	\$ 18,000,000 1,200,000 7,000,000 2,000,000 3,050,000
Architectural/Engineering Fees	\$ 3,551,643	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 Sunset Pump Station Upgrades Westbank Hurricane Protection Levee	150,000 500,000 500,000 1,100,000 500,000 500,000 301,643
Other Fees	\$ 6,566,340	Land (Acquisitions, Permitting, Surveying, Mitigation) Lawsuit Settlements for Flowage Easements & Expropriations Geotechnical Inspections Testing (Vibration Monitoring, Compaction, Soil etc)	\$ 1,784,772 2,500,000 367,640 1,308,403 605,525
<b>Grand Total Requested:</b>	<b>\$ 41,367,983</b>		
<b>* Intergovernmental Grants are comprised of the following allocations:</b>	<b>\$ 6,000,000</b>	New Start Study Westbank Vicinity Armor/Lift (LBLD Project) Eastbank Levee Rearmor/Lift (PLD Project) West Shore Westbank Vicinity Escrow	\$ 250,000 2,000,000 2,000,000 250,000 1,500,000

# DEBT SERVICE FUNDS

## SUMMARY STATEMENT

Description	2020		2021				2022		
	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
<b>REVENUES:</b>									
Taxes:									
Sales taxes	656,264	662,151	662,151	330,135	333,319	663,454	0.20%	662,749	-0.11%
Investment earnings	6,755	2,515	2,515	287	150	437	-82.62%	367	-16.02%
Miscellaneous	54,159	56,849	56,849	28,206	28,704	56,910	0.11%	57,692	1.37%
<b>Total Revenues</b>	<b>717,178</b>	<b>721,515</b>	<b>721,515</b>	<b>358,628</b>	<b>362,173</b>	<b>720,801</b>		<b>720,808</b>	
<b>EXPENDITURES:</b>									
Operating Services	285	270	270	147	123	270	0.00%	270	0.00%
Debt Services	1,482,591	1,487,079	1,487,079	1,151,201	335,878	1,487,079	0.00%	1,484,977	-0.14%
<b>Total Expenditures</b>	<b>1,482,876</b>	<b>1,487,349</b>	<b>1,487,349</b>	<b>1,151,348</b>	<b>336,001</b>	<b>1,487,349</b>		<b>1,485,247</b>	
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES									
	(765,698)	(765,834)	(765,834)	(792,720)	26,172	(766,548)		(764,439)	
<b>OTHER FINANCING SOURCES (USES):</b>									
Transfer in	1,094,969	1,093,409	1,093,409	1,093,244	1,215	1,094,459	0.10%	1,091,069	-0.31%
Transfer out	(325,803)	(327,355)	(327,355)	(95)	(327,585)	(327,680)	0.10%	(329,440)	0.54%
<b>Total Other Financing Sources</b>	<b>769,166</b>	<b>766,054</b>	<b>766,054</b>	<b>1,093,149</b>	<b>(326,370)</b>	<b>766,779</b>		<b>761,629</b>	
Net change in Fund Balance	3,468	220	220	300,429	(300,198)	231		(2,810)	
Fund Balance -Beginning	598,922	603,274	602,375			602,390		602,621	
<b>FINANCING OVER EXPENDITURES</b>	<b>\$ 602,390</b>	<b>\$ 603,494</b>	<b>\$ 602,595</b>			<b>\$ 602,621</b>		<b>\$ 599,811</b>	



## WB HURRICANE PROTECTION LEVEE BOND SINKING FUND

### FUND NUMBER: 201

Description	2020	2021					2022		
	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
<b>REVENUES:</b>									
Interest Earnings	2,422	570	570	98	18	116	-79.65%	90	-22.41%
Transfer from Flood Protection Fund	1,094,969	1,093,244	1,093,244	1,093,244	-	1,093,244	0.00%	1,091,069	-0.20%
<b>TOTAL REVENUES</b>	<b>1,097,391</b>	<b>1,093,814</b>	<b>1,093,814</b>	<b>1,093,342</b>	<b>18</b>	<b>1,093,360</b>		<b>1,091,159</b>	
<b>EXPENDITURES:</b>									
<b>DEBT SERVICE:</b>									
Debt Service - Bond Principal	550,000	565,000	565,000	565,000	-	565,000	0.00%	580,000	2.65%
Debt Service - Bond Interest	544,969	528,244	528,244	268,359	259,885	528,244	0.00%	511,069	-3.25%
Debt Service - Fiscal Paying Agent	2,000	2,000	2,000	-	2,000	2,000	0.00%	2,000	0.00%
<b>TOTAL DEBT SERVICE</b>	<b>1,096,969</b>	<b>1,095,244</b>	<b>1,095,244</b>	<b>833,359</b>	<b>261,885</b>	<b>1,095,244</b>		<b>1,093,069</b>	
<b>TOTAL EXPENDITURES</b>	<b>1,096,969</b>	<b>1,095,244</b>	<b>1,095,244</b>	<b>833,359</b>	<b>261,885</b>	<b>1,095,244</b>		<b>1,093,069</b>	
Net change in fund balance	422	(1,430)	(1,430)			(1,884)		(1,910)	
Fund balance -Beginning	4,808	5,258	5,230			5,230		3,346	
<b>Fund balance -Ending</b>	<b>5,230</b>	<b>3,828</b>	<b>3,800</b>			<b>3,346</b>		<b>1,436</b>	

# 1/8% PUBLIC IMPROVEMENT SALES TAX BOND SINKING

## Volunteer Fire Department

### FUND NUMBER: 203

Description	2020	2021					2022		
	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
<b>REVENUES:</b>									
Miscellaneous Revenue	54,159	56,849	56,849	28,206	28,704	56,910	0.11%	57,692	1.37%
Interest Earnings	203	70	70	8	3	11	-84.29%	12	9.09%
<b>TOTAL REVENUES</b>	<b>54,362</b>	<b>56,919</b>	<b>56,919</b>	<b>28,214</b>	<b>28,707</b>	<b>56,921</b>		<b>57,704</b>	
<b>EXPENDITURES:</b>									
<b>DEBT SERVICE:</b>									
Debt Service - Bond Principal	35,000	40,000	40,000	-	40,000	40,000	0.00%	40,000	0.00%
Debt Service - Bond Interest	17,550	16,414	16,414	8,206	8,208	16,414	0.00%	15,114	-7.92%
Debt Service - Fiscal Paying Agent	-	750	750	-	750	750	0.00%	750	0.00%
<b>TOTAL DEBT SERVICE</b>	<b>52,550</b>	<b>57,164</b>	<b>57,164</b>	<b>8,206</b>	<b>48,958</b>	<b>57,164</b>		<b>55,864</b>	
<b>TRANSFERS:</b>									
Transfer to General Fund - Indirect Cost	480	300	300	-	300	300	0.00%	300	0.00%
<b>TOTAL TRANSFERS</b>	<b>480</b>	<b>300</b>	<b>300</b>	<b>-</b>	<b>300</b>	<b>300</b>		<b>300</b>	
<b>TOTAL EXPENDITURES</b>	<b>53,030</b>	<b>57,464</b>	<b>57,464</b>	<b>8,206</b>	<b>49,258</b>	<b>57,464</b>		<b>56,164</b>	
Net change in fund balance	1,332	(545)	(545)			(543)		1,540	
Fund balance -Beginning	26,294	27,901	27,624			27,626		27,083	
<b>Fund balance -Ending</b>	<b>27,626</b>	<b>27,356</b>	<b>27,079</b>			<b>27,083</b>		<b>28,623</b>	

# 1/2% PUBLIC IMP. SALES TAX BOND SINKING

## FUND NUMBER: 206

Description	2020	2021					2022		
	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
<b>REVENUES:</b>									
General Sales Tax (1/2%)	357,497	357,841	357,841	179,050	179,109	358,159	0.09%	357,901	-0.07%
Interest Earnings	764	390	390	35	40	75	-80.77%	65	-13.33%
Transfer from 1/2% PIST Reserve	-	165	165	-	1,215	1,215	636.36%	-	-100.00%
<b>TOTAL REVENUES</b>	<b>358,261</b>	<b>358,396</b>	<b>358,396</b>	<b>179,085</b>	<b>180,364</b>	<b>359,449</b>		<b>357,966</b>	
<b>EXPENDITURES:</b>									
<b>OPERATING SERVICES:</b>									
Debt Service - Professional Services	145	150	150	75	75	150	0.00%	150	0.00%
<b>TOTAL OPERATING SERVICES</b>	<b>145</b>	<b>150</b>	<b>150</b>	<b>75</b>	<b>75</b>	<b>150</b>		<b>150</b>	
<b>DEBT SERVICE:</b>									
Debt Service - Bond Principal	-	-	-	8,448	(8,448)	-	100.00%	-	0.00%
Debt Service - Bond Interest	35,168	32,102	32,102	7,603	24,499	32,102	0.00%	29,004	-9.65%
<b>TOTAL DEBT SERVICE</b>	<b>35,168</b>	<b>32,102</b>	<b>32,102</b>	<b>16,051</b>	<b>16,051</b>	<b>32,102</b>		<b>29,004</b>	
<b>TRANSFERS:</b>									
Transfer to Sewerage Construction Fund	323,000	326,000	326,000	-	326,000	326,000	0.00%	329,000	0.92%
<b>TOTAL TRANSFERS</b>	<b>323,000</b>	<b>326,000</b>	<b>326,000</b>	<b>-</b>	<b>326,000</b>	<b>326,000</b>		<b>329,000</b>	
<b>TOTAL EXPENDITURES</b>	<b>358,313</b>	<b>358,252</b>	<b>358,252</b>	<b>16,126</b>	<b>342,126</b>	<b>358,252</b>		<b>358,154</b>	
Net change in fund balance	(52)	144	144			1,197		(188)	
Fund balance -Beginning	59,716	60,750	59,661			59,664		60,861	
<b>Fund balance -Ending</b>	<b>59,664</b>	<b>60,894</b>	<b>59,805</b>			<b>60,861</b>		<b>60,673</b>	

## 3/8% PUBLIC IMP. SALES TAX BOND SINKING

### FUND NUMBER: 208

Description	2020	2021					2022		
	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
<b>REVENUES:</b>									
General Sales Tax (3/8%)	298,767	304,310	304,310	151,085	154,210	305,295	0.32%	304,848	-0.15%
Interest Earnings	1,043	595	595	51	19	70	-88.24%	60	-14.29%
<b>TOTAL REVENUES</b>	<b>299,810</b>	<b>304,905</b>	<b>304,905</b>	<b>151,136</b>	<b>154,229</b>	<b>305,365</b>		<b>304,908</b>	
<b>EXPENDITURES:</b>									
<b>OPERATING SERVICES:</b>									
Debt Service - Professional Services	140	120	120	72	48	120	0.00%	120	0.00%
<b>TOTAL OPERATING SERVICES</b>	<b>140</b>	<b>120</b>	<b>120</b>	<b>72</b>	<b>48</b>	<b>120</b>		<b>120</b>	
<b>DEBT SERVICE:</b>									
Debt Service - Bond Principal	275,000	285,000	285,000	285,000	-	285,000	0.00%	295,000	3.51%
Debt Service - Bond Interest	22,504	17,169	17,169	8,585	8,584	17,169	0.00%	11,640	-32.20%
Debt Service - Paying Agent Fees	400	400	400	-	400	400	0.00%	400	0.00%
<b>TOTAL DEBT SERVICE</b>	<b>297,904</b>	<b>302,569</b>	<b>302,569</b>	<b>293,585</b>	<b>8,984</b>	<b>302,569</b>		<b>307,040</b>	
<b>TOTAL EXPENDITURES</b>	<b>298,044</b>	<b>302,689</b>	<b>302,689</b>	<b>293,657</b>	<b>9,032</b>	<b>302,689</b>		<b>307,160</b>	
Net change in fund balance	1,766	2,216	2,216			2,676		(2,252)	
Fund balance -Beginning	148,885	151,196	150,641			150,651		153,327	
<b>Fund balance -Ending</b>	<b>150,651</b>	<b>153,412</b>	<b>152,857</b>			<b>153,327</b>		<b>151,075</b>	

# 1/2% PUBLIC IMP. SALES TAX BOND RESERVE

## FUND NUMBER: 209

Description	2020	2021					2022		
	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
<b>REVENUES:</b>									
Interest Earnings	2,323	890	890	95	70	165	-81.46%	140	-15.15%
<b>TOTAL REVENUES</b>	<b>2,323</b>	<b>890</b>	<b>890</b>	<b>95</b>	<b>70</b>	<b>165</b>		<b>140</b>	
<b>EXPENDITURES:</b>									
<b>TRANSFERS:</b>									
Transfer to General Fund	2,323	890	890	95	70	165	-81.46%	140	-15.15%
Transfer to 1/2% P/I S/T Sinking Bond	-	165	165	-	1,215	1,215	636.36%	-	-100.00%
<b>TOTAL TRANSFERS</b>	<b>2,323</b>	<b>1,055</b>	<b>1,055</b>	<b>95</b>	<b>1,285</b>	<b>1,380</b>		<b>140</b>	
<b>TOTAL EXPENDITURES</b>	<b>2,323</b>	<b>1,055</b>	<b>1,055</b>	<b>95</b>	<b>1,285</b>	<b>1,380</b>		<b>140</b>	
Net change in fund balance	-	(165)	(165)			(1,215)		-	
Fund Balance -Beginning	359,219	358,169	359,219			359,219		358,004	
<b>Fund balance -Ending</b>	<b>359,219</b>	<b>358,004</b>	<b>359,054</b>			<b>358,004</b>		<b>358,004</b>	

# CAPITAL PROJECTS FUNDS

## SUMMARY STATEMENT

Description	2020		2021				2022		
	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
<b>REVENUES:</b>									
Intergovernmental revenues	\$ -	\$ 399,285	\$ 399,285	\$ -	\$ 288,254	\$ 288,254	-27.81%	\$ -	-100.00%
Fees, charges, and commissions	42,474	-	-	26,340	-	26,340	100.00%	-	-100.00%
Investment earnings	171,089	181,075	181,075	38,672	64,244	102,916	-43.16%	82,340	-19.99%
<b>Total Revenues</b>	<b>213,563</b>	<b>580,360</b>	<b>580,360</b>	<b>65,012</b>	<b>352,498</b>	<b>417,510</b>		<b>82,340</b>	
<b>EXPENDITURES:</b>									
Capital Outlay	3,918,004	1,027,690	10,597,594	1,514,376	5,476,160	6,990,536	-34.04%	3,746,331	-46.41%
<b>Total Expenditures</b>	<b>3,918,004</b>	<b>1,027,690</b>	<b>10,597,594</b>	<b>1,514,376</b>	<b>5,476,160</b>	<b>6,990,536</b>		<b>3,746,331</b>	
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(3,704,441)	(447,330)	(10,017,234)	(1,449,364)	(5,123,662)	(6,573,026)		(3,663,991)	
<b>OTHER FINANCING SOURCES (USES):</b>									
Transfer out	(48)	(1,000)	(1,000)	-	(500)	(500)	-50.00%	(500)	0.00%
<b>Total Other Financing Sources</b>	<b>(48)</b>	<b>(1,000)</b>	<b>(1,000)</b>	<b>-</b>	<b>(500)</b>	<b>(500)</b>		<b>(500)</b>	
Net change in Fund Balance	(3,704,489)	(448,330)	(10,018,234)	(1,449,364)	(5,124,162)	(6,573,526)		(3,664,491)	
Fund Balance -Beginning	14,391,727	945,300	10,686,713			10,687,238		4,113,712	
<b>Fund Balance -Ending</b>	<b>\$ 10,687,238</b>	<b>\$ 496,970</b>	<b>\$ 668,479</b>			<b>\$ 4,113,712</b>		<b>\$ 449,221</b>	

## RECREATION FACILITIES CONSTRUCTION

**FUND NUMBER: 302**

Description	2020	2021					2022		
	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
<b>REVENUES:</b>									
Zoning & Subdivision Fees	42,474	-	-	26,340	-	26,340	100.00%	-	-100.00%
Interest Earnings	6,274	3,400	3,400	538	2,112	2,650	-22.06%	1,750	-33.96%
<b>TOTAL REVENUES</b>	<b>48,748</b>	<b>3,400</b>	<b>3,400</b>	<b>26,878</b>	<b>2,112</b>	<b>28,990</b>		<b>1,750</b>	
<b>EXPENDITURES:</b>									
<b>CAPITAL OUTLAY:</b>									
Recreation - Imp other than Buildings	20,685	478,405	478,405	14,710	-	14,710	-96.93%	539,000	3564.17%
<b>TOTAL CAPITAL OUTLAY</b>	<b>20,685</b>	<b>478,405</b>	<b>478,405</b>	<b>14,710</b>	<b>-</b>	<b>14,710</b>		<b>539,000</b>	
<b>TOTAL EXPENDITURES</b>	<b>20,685</b>	<b>478,405</b>	<b>478,405</b>	<b>14,710</b>	<b>-</b>	<b>14,710</b>		<b>539,000</b>	
Net change in fund balance	28,063	(475,005)	(475,005)			14,280		(537,250)	
Fund balance -Beginning	525,752	501,358	553,789			553,815		568,095	
<b>Fund balance -Ending</b>	<b>553,815</b>	<b>26,353</b>	<b>78,784</b>			<b>568,095</b>		<b>30,845</b>	

# RECREATION FACILITIES CONSTRUCTION

**FUND NUMBER: 302**

NARRATIVE EXPLANATION OF CAPITAL OUTLAY  
FOR REQUESTED YEAR 2022

CAPITAL OUTLAY:	AMOUNT	DETAILED DESCRIPTION	Sub-total
Improvements other than Buildings	\$ 539,000	Bayou Gauche Park Improvements	25,050
		Boutte Park Improvements	137,140
		Destrehan Park Improvements	108,550
		Hahnville Park Improvements	96,050
		Luling Park Improvements	17,840
		Norco Park Improvements	40,900
		St. Rose Park Improvements	113,470

**Grand Total Requested:**

\$ 539,000
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## WEST BANK HURRICANE PROTECTION LEVEE

### FUND NUMBER: 310

Description	2020	2021				2022			
	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
<b>REVENUES:</b>									
Interest Earnings	157,963	171,600	171,600	36,367	61,433	97,800	-43.01%	80,000	-18.20%
<b>TOTAL REVENUES</b>	<b>157,963</b>	<b>171,600</b>	<b>171,600</b>	<b>36,367</b>	<b>61,433</b>	<b>97,800</b>		<b>80,000</b>	
<b>EXPENDITURES:</b>									
<b>CAPITAL OUTLAY:</b>									
Drainage - Improvements other than Bldgs	3,618,265	-	8,530,957	1,398,753	4,765,819	6,164,572	-27.74%	2,541,384	-58.77%
Drainage - Engineering Fees	12,788	-	387,212	11,319	121,681	133,000	-65.65%	254,212	91.14%
Drainage - Other Fees	266,266	150,000	801,735	89,594	300,406	390,000	-51.36%	411,735	5.57%
<b>TOTAL CAPITAL OUTLAY</b>	<b>3,897,319</b>	<b>150,000</b>	<b>9,719,904</b>	<b>1,499,666</b>	<b>5,187,906</b>	<b>6,687,572</b>		<b>3,207,331</b>	
<b>TOTAL EXPENDITURES</b>	<b>3,897,319</b>	<b>150,000</b>	<b>9,719,904</b>	<b>1,499,666</b>	<b>5,187,906</b>	<b>6,687,572</b>		<b>3,207,331</b>	
Net change in fund balance	(3,739,356)	21,600	(9,548,304)			(6,589,772)		(3,127,331)	
Fund balance -Beginning	13,468,472	38,149	9,728,633			9,729,116		3,139,344	
<b>Fund balance -Ending</b>	<b>9,729,116</b>	<b>59,749</b>	<b>180,329</b>			<b>3,139,344</b>		<b>12,013</b>	

# WESTBANK HURRICANE PROTECTION LEVEE

**FUND NUMBER: 310**

**NARRATIVE EXPLANATION OF CAPITAL OUTLAY  
FOR REQUESTED YEAR 2022**

<b>CAPITAL OUTLAY:</b>	<b>AMOUNT</b>	<b>DETAILED DESCRIPTION</b>	<b>Sub-total</b>
Acquisition of Land	\$ 2,541,384	Paradis Gate (P080905-10A) Kellogg Pump Station T-Wall	\$ 666,384 1,875,000
Engineering Fees	\$ 254,212	Kellogg Pump Station T-Wall	\$ 254,212
Other Fees	\$ 411,735	Inspection 3.5% Land (Acquisitions, Permitting, Surveying, Mitigation) 1.5% Testing (Vibration Monitoring, Compaction, Soil etc) 2%	\$ 237,306 105,585 68,844

**Grand Total Requested:**

<b>\$ 3,207,331</b>
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## LCDBG PUBLIC FACILITIES CONSTRUCTION

**FUND NUMBER: 313**

Description	2020	2021				2022			
	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
<b>REVENUES:</b>									
LCDBG Grant (Sewer)	-	399,285	399,285	-	288,254	288,254	-27.81%	-	-100.00%
<b>TOTAL REVENUES</b>	-	<b>399,285</b>	<b>399,285</b>	-	<b>288,254</b>	<b>288,254</b>		-	
<b>EXPENDITURES:</b>									
<b>CAPITAL OUTLAY:</b>									
LCDBG - Sewer - Imp. Other than Bldgs.	-	399,285	399,285	-	288,254	288,254	-27.81%	-	-100.00%
<b>TOTAL CAPITAL OUTLAY</b>	-	<b>399,285</b>	<b>399,285</b>	-	<b>288,254</b>	<b>288,254</b>		-	
<b>TOTAL EXPENDITURES</b>	-	<b>399,285</b>	<b>399,285</b>	-	<b>288,254</b>	<b>288,254</b>		-	
Net change in fund balance	-	-	-			-		-	
Fund balance- Beginning	-	-	-			-		-	
<b>Fund balance -Ending</b>	<b>-</b>	<b>-</b>	<b>-</b>			<b>-</b>		<b>-</b>	

## FRONT FOOT ASSESSMENT CAPITAL PROJECTS

**FUND NUMBER: 316**

Description	2020	2021					2022		
	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
<b>REVENUES:</b>									
Interest Earnings	6,852	6,075	6,075	1,767	699	2,466	-59.41%	590	-76.07%
<b>TOTAL REVENUES</b>	<b>6,852</b>	<b>6,075</b>	<b>6,075</b>	<b>1,767</b>	<b>699</b>	<b>2,466</b>		<b>590</b>	
<b>EXPENDITURES:</b>									
<b>TRANSFERS:</b>									
GF Indirect Cost Allocation	48	1,000	1,000	-	500	500	-50.00%	500	0.00%
<b>TOTAL TRANSFERS</b>	<b>48</b>	<b>1,000</b>	<b>1,000</b>	<b>-</b>	<b>500</b>	<b>500</b>		<b>500</b>	
<b>TOTAL EXPENDITURES</b>	<b>48</b>	<b>1,000</b>	<b>1,000</b>	<b>-</b>	<b>500</b>	<b>500</b>		<b>500</b>	
Net change in fund balance	6,804	5,075	5,075			1,966		90	
Fund balance -Beginning	397,503	405,793	404,291			404,307		406,273	
<b>Fund balance -Ending</b>	<b>404,307</b>	<b>410,868</b>	<b>409,366</b>			<b>406,273</b>		<b>406,363</b>	
<i>Restricted Fund Balances:</i>									
<i>Kellogg Paving</i>	558								
<i>Kellogg Water</i>	1								
<i>Willowdale Paving</i>	22,092								
<i>Ormond Water</i>	53,872								
<i>Ormond Paving</i>	202,591								
<i>Ormond Sewerage</i>	54,466								
<i>Maryland Dr. Water</i>	4,137								
<i>Wade/Maryland Paving</i>	66,590								
	<b>404,307</b>								

# ST. CHARLES PARISH

## PROPRIETARY FUNDS

### CONSOLIDATED OPERATING AND CAPITAL BUDGET SUMMARY STATEMENT FISCAL YEAR ENDING DECEMBER 31, 2022

Description	2020		2021				2022		
	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
<b>OPERATING REVENUES</b>									
Ad Valorem Taxes	\$ 3,439,084	\$ 3,315,000	\$ 3,315,000	\$ 3,555,602	\$ 124,458	\$ 3,680,060	11.01%	\$ 3,450,000	-6.25%
Charges for services	26,083,797	26,580,606	26,580,606	11,635,384	13,944,744	25,580,128	-3.76%	27,353,078	6.93%
Connection and service fees	439,524	475,100	475,100	329,325	181,194	510,519	7.46%	502,900	-1.49%
Delinquent charges	417,892	562,000	562,000	262,235	240,765	503,000	-10.50%	562,000	11.73%
Intergovernmental revenues	-	-	-	12,092	-	12,092	100.00%	-	-100.00%
Non-employer contributions	39,717	-	-	95	-	95	100.00%	-	-100.00%
OPEB Contributions	116,018	-	-	168	-	-	0.00%	-	0.00%
Miscellaneous	18,936	39,000	39,000	23,744	19,606	43,350	11.15%	40,000	-7.73%
<b>Total Operating revenues</b>	<b>30,554,968</b>	<b>30,971,706</b>	<b>30,971,706</b>	<b>15,818,645</b>	<b>14,510,767</b>	<b>30,329,244</b>		<b>31,907,978</b>	
<b>OPERATING EXPENSES</b>									
Personal Services	11,498,639	12,431,912	12,431,912	5,037,549	8,083,356	13,120,905	5.54%	12,971,584	-1.14%
Operating Services	8,062,910	8,656,986	8,656,986	3,146,198	6,490,856	9,637,054	11.32%	9,801,913	1.71%
Material & Supplies	2,887,183	3,790,941	3,790,941	1,474,190	2,030,487	3,504,677	-7.55%	3,837,897	9.51%
Other Charges	7,579,549	7,567,710	7,567,710	31,205	7,697,707	7,728,912	2.13%	7,765,781	0.48%
Intergovernmental	386,150	400,840	400,840	113,684	280,957	394,641	-1.55%	371,340	-5.90%
<b>Total Operating expenses</b>	<b>30,414,431</b>	<b>32,848,389</b>	<b>32,848,389</b>	<b>9,802,826</b>	<b>24,583,363</b>	<b>34,386,189</b>		<b>34,748,515</b>	
Operating Income (loss)	140,537	(1,876,683)	(1,876,683)	6,015,819	(10,072,596)	(4,056,945)		(2,840,537)	
<b>NON-OPERATING REVENUES (EXPENSES)</b>									
Investment earnings	153,384	294,101	294,101	16,241	116,056	132,297	-55.02%	154,111	16.49%
Grants	-	143,000	5,300,026	5,238,011	(46,506)	5,191,505	100.00%	-	-100.00%
Proceeds/(Loss) on sale of Assets	29,124	95,142	95,142	900	48,386	49,286	-48.20%	23,000	-53.33%
Amortication -Expense	-	(1,132)	(1,132)	-	-	(1,132)	0.00%	(1,132)	0.00%
Bond interest and paying agent fees	(741,281)	(925,862)	(925,862)	(474,543)	(458,724)	(933,267)	0.80%	(884,362)	-5.24%
<b>Total Non-operating revenues (expenses)</b>	<b>(558,773)</b>	<b>(394,751)</b>	<b>4,762,275</b>	<b>4,780,609</b>	<b>(340,788)</b>	<b>4,438,689</b>		<b>(708,383)</b>	
Income (loss) before contributions and transfers	(418,236)	(2,271,434)	2,885,592	10,796,428	(10,413,384)	381,744		(3,548,920)	

CONTINUED

## ST. CHARLES PARISH PROPRIETARY FUNDS

### CONSOLIDATED OPERATING AND CAPITAL BUDGET SUMMARY STATEMENT FISCAL YEAR ENDING DECEMBER 31, 2022

Description	2020	2021				2022			
	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
<b>Continued:</b>									
Issuance of Bond	-	4,956,315	4,956,315	-	4,956,315	4,956,315	0.00%	2,600,000	-47.54%
Capital Contributions of Donated Assets	535,199	-	-	-	-	-	0.00%	-	0.00%
Transfer in	1,773,000	1,145,000	1,145,000	450,000	1,545,000	1,995,000	74.24%	1,821,000	-8.72%
Transfer out	(977,074)	(461,000)	(461,000)	-	(461,000)	(1,061,000)	130.15%	(1,086,000)	2.36%
Change in Net Position	<u>963,236</u>	<u>3,368,881</u>	<u>8,525,907</u>			<u>6,272,059</u>		<u>(213,920)</u>	
Total net position -Beginning as restated	<u>104,933,276</u>	<u>106,079,860</u>	<u>106,079,860</u>			<u>105,896,512</u>	-	<u>112,168,571</u>	
<b>Total net position -Ending</b>	<b><u>105,896,512</u></b>	<b><u>109,448,741</u></b>	<b><u>114,605,767</u></b>			<b><u>112,168,571</u></b>		<b><u>111,954,651</u></b>	
Net investment in capital assets	95,179,272	82,040,703	82,040,703			77,734,698		80,277,804	
Restricted for debt service	2,064,573	2,475,645	2,475,645			2,478,674		2,477,996	
Restricted for capital projects	7,726,022	7,127,614	12,284,640			6,865,433		10,280,009	
<b>Unrestricted</b>	<b>926,645</b>	<b>17,804,779</b>	<b>17,804,779</b>			<b>25,089,766</b>		<b>18,918,842</b>	

**WASTEWATER FUND**  
**FUND NUMBER: 401**

Description	2020		2021					2022	
	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
<b>BEGINNING NET ASSETS:</b>									
Invested in Capital Assets, Net of Debt Restricted for Debt Service	62,112,266	47,800,103	47,800,103			60,340,104		45,719,842	
Restricted for Debt Service	337,535	749,674	749,674			337,535		752,086	
Restricted for Capital Projects	4,218,527	4,346,020	4,346,020			5,191,844		5,208,839	
<b>Unrestricted</b>	<b>(1,150,030)</b>	<b>12,575,415</b>	<b>12,575,415</b>			<b>(551,949)</b>		<b>20,509,032</b>	
<b>REVENUES:</b>									
Ad Valorem Taxes	3,439,084	3,315,000	3,315,000	3,555,602	124,458	3,680,060	11.01%	3,450,000	-6.25%
American Rescue Plan Act of 2021	-	-	5,157,026	5,157,026	1	5,157,027	0.00%	-	-100.00%
Disaster Relief	-	-	-	12,092	-	12,092	100.00%	-	-100.00%
Miscellaneous Revenues	-	-	-	1,350	-	1,350	100.00%	-	-100.00%
Sewerage Charges	9,216,514	9,180,000	9,180,000	2,969,338	6,210,662	9,180,000	0.00%	9,271,800	1.00%
Connection Charges	176,007	125,000	125,000	129,609	29,710	159,319	27.46%	150,000	-5.85%
Inspection Fees	3,675	3,400	3,400	3,100	1,400	4,500	32.35%	4,000	-11.11%
Interest Earnings	60,693	67,100	67,100	7,306	13,175	20,481	-69.48%	17,350	-15.29%
Rents/Leases	3,000	3,000	3,000	-	3,000	3,000	0.00%	3,000	0.00%
Non-Employer Contribution	242	-	-	95	-	95	100.00%	-	-100.00%
Bond Proceeds	-	4,956,315	4,956,315	-	4,956,315	4,956,315	0.00%	2,600,000	-47.54%
Proceeds from Sale of Assets	500	21,286	21,286	-	21,286	21,286	0.00%	-	-100.00%
Capital Contribution of Donated Assets	172,450	-	-	-	-	-	0.00%	-	0.00%
Non-Employer Contribution	50,347	-	-	-	-	-	0.00%	-	0.00%
OPEB Benefit	132,221	-	-	-	-	-	0.00%	-	0.00%
Transfer from General Fund	1,000,000	100,000	100,000	-	-	-	-100.00%	150,000	100.00%
Transfer from 1/2% PIST Sinking Fund	323,000	326,000	326,000	326,000	-	326,000	0.00%	329,000	0.92%
Transfer from Sewer GO Bond Sinking Fund	-	369,000	369,000	124,000	-	124,000	-66.40%	372,000	200.00%
<b>TOTAL REVENUES</b>	<b>14,577,733</b>	<b>18,466,101</b>	<b>23,623,127</b>	<b>12,285,518</b>	<b>11,360,007</b>	<b>23,645,525</b>		<b>16,347,150</b>	
<b>EXPENDITURES:</b>									
PERSONAL SERVICES	6,158,049	6,530,840	6,530,840	2,551,959	4,201,206	6,753,165	3.40%	6,749,953	-0.05%
OPERATING SERVICES	2,011,851	2,609,412	2,609,412	733,270	2,027,991	2,761,261	5.82%	2,871,396	3.99%
MATERIALS & SUPPLIES	1,172,509	1,615,491	1,615,491	465,840	1,098,987	1,564,827	-3.14%	1,677,997	7.23%
OTHER CHARGES	4,524,219	4,500,410	4,500,410	18,004	4,701,133	4,719,137	4.86%	4,951,331	4.92%
DEBT SERVICE	24,210	22,574	22,574	12,399	12,830	25,229	100.00%	22,574	-10.52%
INTERGOVERNMENTAL	341,934	354,490	354,490	95,207	254,434	349,641	-1.37%	324,990	-7.05%
TRANSFERS	545,725	200,000	200,000	-	-	600,000	100.00%	625,000	4.17%
<b>TOTAL EXPENDITURES</b>	<b>14,778,497</b>	<b>15,833,217</b>	<b>15,833,217</b>	<b>3,876,679</b>	<b>12,296,581</b>	<b>16,773,260</b>		<b>17,223,241</b>	
<b>EXCESS (DEFICIENCY) OF CURRENT REVENUES OVER EXPENDITURES</b>	<b>(200,764)</b>	<b>2,632,884</b>	<b>7,789,910</b>			<b>6,872,265</b>		<b>(876,091)</b>	

CONTINUED

**Continued:**

**ENDING NET ASSETS:**

Invested in Capital Assets, Net of Debt	60,340,104	47,258,039	47,258,039	45,719,842	45,177,778
Restricted for Debt Service	337,535	749,057	749,057	752,086	751,408
Restricted for Capital Projects	5,191,844	4,446,020	9,603,046	5,208,839	5,358,839
<b>Unrestricted</b>	<b>(551,949)</b>	<b>15,650,980</b>	<b>15,650,980</b>	<b>20,509,032</b>	<b>20,025,683</b>



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

Description	2020	2021					2022		
	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
<b>EXPENDITURES:</b>									
<b>PERSONAL SERVICES:</b>									
Wastewater/Admin-Salaries	289,162	332,000	332,000	129,747	233,253	363,000	9.34%	339,336	-6.52%
Wastewater/Admin-FICA	318	1,000	1,000	-	-	-	-100.00%	-	0.00%
Wastewater/Admin-Retirement	33,103	39,000	39,000	15,894	19,706	35,600	-8.72%	39,024	9.62%
Wastewater/Admin-OPEB Expense	236,796	-	-	-	-	-	0.00%	-	0.00%
Wastewater/Admin-Health/Life Insurance	57,787	100,000	100,000	37,213	37,287	74,500	-25.50%	99,963	34.18%
Wastewater/Admin-Workers Compensation	1,446	1,700	1,700	649	851	1,500	-11.76%	1,697	13.13%
Wastewater/Admin-Unemployment	29	35	35	13	22	35	0.00%	34	-2.86%
Wastewater/Admin-Medicare	4,229	4,900	4,900	1,834	2,416	4,250	-13.27%	4,920	15.76%
Wastewater/Admin-Disability	862	1,050	1,050	480	520	1,000	-4.76%	1,120	12.00%
Wastewater/Admin-Post-Emp. Health Care	156,184	181,000	181,000	95,336	97,764	193,100	6.69%	211,589	9.57%
Wastewater/Admin-Deferred Compensation	10,903	2,100	2,100	853	1,247	2,100	0.00%	2,769	31.86%
Wastewater/Admin-Dental Insurance	350	480	480	180	180	360	-25.00%	480	33.33%
Wastewater/Admin-OPEB Contribution	9,941	11,050	11,050	4,541	5,759	10,300	-6.79%	11,877	15.31%
Wastewater/Admin-Miscellaneous	-	400	400	-	400	400	0.00%	400	0.00%
<b>TOTAL PERSONAL SERVICES</b>	<b>801,110</b>	<b>674,715</b>	<b>674,715</b>	<b>286,740</b>	<b>399,405</b>	<b>686,145</b>		<b>713,209</b>	
<b>OPERATING SERVICES:</b>									
Wastewater/Admin-Ads, Dues & Subs	1,286	1,650	1,650	1,118	782	1,900	15.15%	1,930	1.58%
Wastewater/Admin-Printing	503	550	550	388	512	900	63.64%	900	0.00%
Wastewater/Admin-Postage	116	500	500	82	418	500	0.00%	500	0.00%
Wastewater/Admin-Telephone	15,989	17,050	17,050	6,260	10,790	17,050	0.00%	17,842	4.65%
Wastewater/Admin-Maint of Prop & Equip	2,570	7,170	7,170	3,240	3,935	7,175	0.07%	7,500	4.53%
Wastewater/Admin-Contractual Services	10,076	15,525	15,525	1,041	12,719	13,760	-11.37%	15,520	12.79%
Wastewater/Admin-Professional Services	4,182	34,210	34,210	-	28,750	28,750	-15.96%	33,250	15.65%
Wastewater/Admin-Property Insurance	11,469	12,616	12,616	2,863	48,375	51,238	306.14%	26,799	-47.70%
Wastewater/Admin-Automobile Insurance	3,012	3,314	3,314	1,076	19,577	20,653	523.20%	20,905	1.22%
Wastewater/Admin-Employee Liability	700	769	769	251	675	926	20.42%	975	5.29%
Wastewater/Admin-General Liability	4,891	5,381	5,381	1,769	4,097	5,866	9.01%	6,160	5.01%
<b>TOTAL OPERATING SERVICES</b>	<b>54,794</b>	<b>98,735</b>	<b>98,735</b>	<b>18,088</b>	<b>130,630</b>	<b>148,718</b>		<b>132,281</b>	

CONTINUED

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

Description	2020	2021					2022		
	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
<b>EXPENDITURES: (CONT.)</b>									
<b>MATERIALS &amp; SUPPLIES:</b>									
Wastewater/Admin-Office & Comm. Equip	3,706	5,000	5,000	-	4,500	4,500	-10.00%	5,000	11.11%
Wastewater/Admin-Office Supplies	2,462	5,000	5,000	710	3,790	4,500	-10.00%	5,000	11.11%
Wastewater/Admin-Food & Clothing	2,523	1,500	1,500	800	1,500	2,300	53.33%	2,800	21.74%
Wastewater/Admin-Maint of Bldgs & Grds	154	500	500	-	450	450	-10.00%	500	11.11%
Wastewater/Admin-Vehicle Supplies	1,903	5,250	5,250	1,131	3,969	5,100	-2.86%	5,230	2.55%
Wastewater/Admin-Miscellaneous	-	9,500	9,500	2,855	4,645	7,500	-21.05%	9,500	26.67%
Wastewater/Admin-Eqpt & Vehicle Parts	136	3,150	3,150	-	2,850	2,850	-9.52%	2,850	0.00%
Wastewater/Admin-Small Pumps	5,420	-	-	-	-	-	0.00%	-	0.00%
<b>TOTAL MATERIALS &amp; SUPPLIES</b>	<b>16,304</b>	<b>29,900</b>	<b>29,900</b>	<b>5,496</b>	<b>21,704</b>	<b>27,200</b>		<b>30,880</b>	
<b>OTHER CHARGES:</b>									
Wastewater/Admin-Training & Travel	-	3,500	3,500	276	2,724	3,000	-14.29%	3,500	16.67%
Wastewater/Admin-Judgements & Damages	-	500	500	-	500	500	0.00%	500	0.00%
Wastewater/Admin-Official Fees	30	1,000	1,000	50	200	250	-75.00%	1,000	300.00%
Wastewater/Admin-Depreciation	4,816	5,057	5,057	-	4,816	4,816	-4.77%	5,057	5.00%
Wastewater/Admin-Miscellaneous	30,453	50,000	50,000	-	50,000	50,000	0.00%	50,000	0.00%
<b>TOTAL OTHER CHARGES</b>	<b>35,299</b>	<b>60,057</b>	<b>60,057</b>	<b>326</b>	<b>58,240</b>	<b>58,566</b>		<b>60,057</b>	
<b>DEBT SERVICE:</b>									
Wastewater/Admin-Interest	24,210	22,574	22,574	12,399	12,830	25,229	11.76%	22,574	-10.52%
<b>TOTAL DEBT SERVICE</b>	<b>24,210</b>	<b>22,574</b>	<b>22,574</b>	<b>12,399</b>	<b>12,830</b>	<b>25,229</b>		<b>22,574</b>	
<b>INTERGOVERNMENTAL:</b>									
Wastewater/Admin-Ad Val Tax Ded-Sheriff	114,372	121,000	121,000	-	121,809	121,809	0.67%	91,500	-24.88%
Wastewater/Admin-Cost of Ad.Val	-	1,500	1,500	-	1,500	1,500	0.00%	1,500	0.00%
Wastewater/Admin-Inter Charges	227,562	231,990	231,990	95,207	131,125	226,332	-2.44%	231,990	2.50%
<b>TOTAL INTERGOVERNMENTAL</b>	<b>341,934</b>	<b>354,490</b>	<b>354,490</b>	<b>95,207</b>	<b>254,434</b>	<b>349,641</b>		<b>324,990</b>	
<b>TRANSFERS:</b>									
Transfer to General Fund - Indirect Cost	545,725	200,000	200,000	-	600,000	600,000	200.00%	625,000	4.17%
<b>TOTAL TRANSFERS</b>	<b>545,725</b>	<b>200,000</b>	<b>200,000</b>	<b>-</b>	<b>600,000</b>	<b>600,000</b>		<b>625,000</b>	
<b>TOTAL EXPENDITURES</b>	<b>1,819,376</b>	<b>1,440,471</b>	<b>1,440,471</b>	<b>418,256</b>	<b>1,477,243</b>	<b>1,895,499</b>		<b>1,908,991</b>	

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

Description	2020	2021					2022		
	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
<b>EXPENDITURES:</b>									
<b>PERSONAL SERVICES:</b>									
Wastewater/C&M-Salaries	2,231,374	2,530,000	2,530,000	947,763	1,802,237	2,750,000	8.70%	2,682,937	-2.44%
Wastewater/C&M-FICA	3,258	3,000	3,000	1,431	4,619	6,050	101.67%	-	-100.00%
Wastewater/C&M-Retirement	267,424	305,000	305,000	113,148	145,352	258,500	-15.25%	303,407	17.37%
Wastewater/C&M-Health/Life Insurance	393,888	530,000	530,000	197,789	199,211	397,000	-25.09%	549,882	38.51%
Wastewater/C&M-Workers Compensation	139,146	160,000	160,000	58,826	75,174	134,000	-16.25%	165,364	23.41%
Wastewater/C&M-Unemployment	223	275	275	95	125	220	-20.00%	268	21.82%
Wastewater/C&M-Medicare	32,099	37,000	37,000	13,608	17,892	31,500	-14.86%	38,903	23.50%
Wastewater/C&M-Disability	6,068	8,400	8,400	2,899	3,101	6,000	-28.57%	8,854	47.57%
Wastewater/C&M-Deferred Compensation	42,691	44,000	44,000	19,179	26,321	45,500	3.41%	47,086	3.49%
Wastewater/C&M-Dental Insurance	3,110	3,800	3,800	1,575	1,625	3,200	-15.79%	3,840	3.49%
Wastewater/C&M-OPEB Contribution	78,098	89,000	89,000	33,172	42,328	75,500	-15.17%	93,903	20.00%
Wastewater/C&M-Miscellaneous	6,862	10,000	10,000	3,165	6,835	10,000	0.00%	10,000	0.00%
<b>TOTAL PERSONAL SERVICES</b>	<b>3,204,241</b>	<b>3,720,475</b>	<b>3,720,475</b>	<b>1,392,650</b>	<b>2,324,820</b>	<b>3,717,470</b>		<b>3,904,444</b>	
<b>OPERATING SERVICES:</b>									
Wastewater/C&M-Ads, Dues & Subs	508	1,600	1,600	100	1,400	1,500	-6.25%	1,500	0.00%
Wastewater/C&M-Printing	-	500	500	220	280	500	0.00%	500	0.00%
Wastewater/C&M-Utilities - Electric	382,801	414,750	414,750	163,610	236,390	400,000	-3.56%	420,000	5.00%
Wastewater/C&M-Utilities - Gas	-	100	100	-	100	100	0.00%	100	0.00%
Wastewater/C&M-Utilities - Water	2,400	4,750	4,750	2,292	2,208	4,500	-5.26%	4,750	5.56%
Wastewater/C&M-Postage	36	250	250	-	250	250	0.00%	250	0.00%
Wastewater/C&M-Telephone	28,339	27,250	27,250	9,199	19,457	28,656	5.16%	28,933	0.97%
Wastewater/C&M-Rentals	298,487	326,847	326,847	44,107	250,443	294,550	-9.88%	317,500	7.79%
Wastewater/C&M-Maint of Prop & Equip	143,053	258,428	258,428	71,253	157,597	228,850	-11.45%	242,728	6.06%
Wastewater/C&M-Contractual Services	49,673	61,740	61,740	23,244	42,706	65,950	6.82%	65,950	0.00%
Wastewater/C&M-Professional Services	13,964	42,000	42,000	165	35,835	36,000	-14.29%	36,000	0.00%
Wastewater/C&M-Automobile Insurance	32,132	35,346	35,346	11,482	160,530	172,012	386.65%	174,210	1.28%
Wastewater/C&M-Employee Liability	7,153	7,868	7,868	2,590	6,886	9,476	20.44%	9,950	5.00%
Wastewater/C&M-General Liability	50,023	55,025	55,025	18,226	41,815	60,041	9.12%	63,045	5.00%
<b>TOTAL OPERATING SERVICES</b>	<b>1,008,569</b>	<b>1,236,454</b>	<b>1,236,454</b>	<b>346,488</b>	<b>955,897</b>	<b>1,302,385</b>		<b>1,365,416</b>	

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

Description	2020	2021					2022		
	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
<b>EXPENDITURES: (CONT.)</b>									
<b>MATERIALS &amp; SUPPLIES:</b>									
Wastewater/C&M-Office & Comm. Equip.	13,718	37,500	37,500	4,552	30,448	35,000	-6.67%	90,000	157.14%
Wastewater/C&M-Office Supplies	1,300	4,500	4,500	698	3,302	4,000	-11.11%	4,500	12.50%
Wastewater/C&M-Educ, Rec & Cultural	-	-	-	6,499	(6,499)	-	0.00%	-	0.00%
Wastewater/C&M-Medical Supplies	1,345	1,300	1,300	307	993	1,300	0.00%	1,300	0.00%
Wastewater/C&M-Food & Clothing	17,064	17,600	17,600	3,827	13,773	17,600	0.00%	18,600	5.68%
Wastewater/C&M-Maint of Bldgs & Grds	57,155	66,500	66,500	16,059	48,941	65,000	-2.26%	66,500	2.31%
Wastewater/C&M-Vehicle Supplies	69,013	125,000	125,000	18,941	98,059	117,000	-6.40%	125,000	6.84%
Wastewater/C&M-Miscellaneous	238,288	317,435	317,435	50,825	251,494	302,319	-4.76%	317,435	5.00%
Wastewater/C&M-Shells/Sand/Dirt/Gravel	12,273	15,000	15,000	1,714	13,286	15,000	0.00%	15,000	0.00%
Wastewater/C&M-Eqpt & Vehicle Parts	33,642	48,334	48,334	26,398	21,936	48,334	0.00%	50,751	5.00%
Wastewater/C&M-Asphalt & Filler	109	25,000	25,000	40	19,960	20,000	-20.00%	25,000	25.00%
Wastewater/C&M-Misc. Materials	17,216	36,750	36,750	5,466	29,534	35,000	-4.76%	36,750	5.00%
Wastewater/C&M-Tools & Equipment	53,263	57,750	57,750	11,453	43,547	55,000	-4.76%	57,750	5.00%
Wastewater/C&M-Small Pumps/Mech.	156,411	215,250	215,250	62,340	142,660	205,000	-4.76%	215,250	5.00%
<b>TOTAL MATERIALS &amp; SUPPLIES</b>	<b>670,797</b>	<b>967,919</b>	<b>967,919</b>	<b>209,119</b>	<b>711,434</b>	<b>920,553</b>		<b>1,023,836</b>	
<b>OTHER CHARGES:</b>									
Wastewater/C&M-Training & Travel	7,906	25,000	25,000	11,208	13,792	25,000	0.00%	25,000	0.00%
Wastewater/C&M-Judgements & Damages	-	2,000	2,000	-	2,000	2,000	0.00%	2,000	0.00%
Wastewater/C&M-Official Fees	2,319	3,000	3,000	2,634	1,366	4,000	33.33%	3,500	-12.50%
Wastewater/C&M-Depreciation	3,170,010	3,078,310	3,078,310	-	3,232,226	3,232,226	5.00%	3,393,837	5.00%
Wastewater/C&M-Loss on Deleted FA	-	10,000	10,000	-	10,000	10,000	0.00%	10,000	0.00%
<b>TOTAL OTHER CHARGES</b>	<b>3,180,235</b>	<b>3,118,310</b>	<b>3,118,310</b>	<b>13,842</b>	<b>3,259,384</b>	<b>3,273,226</b>		<b>3,434,337</b>	
<b>TOTAL EXPENDITURES</b>	<b>8,063,842</b>	<b>9,043,158</b>	<b>9,043,158</b>	<b>1,962,099</b>	<b>7,251,535</b>	<b>9,213,634</b>		<b>9,728,033</b>	

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

Description	2020	2021					2022		
	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
<b>EXPENDITURES:</b>									
<b>PERSONAL SERVICES:</b>									
Wastewater/Trmt-Salaries	1,514,996	1,475,000	1,475,000	602,261	1,157,739	1,760,000	19.32%	1,485,101	-15.62%
Wastewater/Trmt-Retirement	185,514	181,000	181,000	72,929	98,571	171,500	-5.25%	170,787	-0.42%
Wastewater/Trmt-Health/Life Insurance	233,999	261,000	261,000	108,922	102,078	211,000	-19.16%	257,862	22.21%
Wastewater/Trmt-Workers Compensation	90,808	89,000	89,000	35,742	49,758	85,500	-3.93%	89,294	4.44%
Wastewater/Trmt-Unemployment	152	150	150	60	90	150	0.00%	149	-0.67%
Wastewater/Trmt-Medicare	22,085	21,500	21,500	8,789	12,711	21,500	0.00%	21,534	0.16%
Wastewater/Trmt-Disability	3,389	5,000	5,000	1,588	1,612	3,200	-36.00%	4,901	53.16%
Wastewater/Trmt-Deferred Compensation	46,551	49,000	49,000	20,299	23,201	43,500	-11.22%	48,533	11.57%
Wastewater/Trmt-Dental Insurance	1,711	1,800	1,800	760	840	1,600	-11.11%	1,560	-2.50%
Wastewater/Trmt-OPEB Contribution	53,025	51,600	51,600	21,079	29,921	51,000	-1.16%	51,979	1.92%
Wastewater/Trmt-Miscellaneous	468	600	600	140	460	600	0.00%	600	0.00%
<b>TOTAL PERSONAL SERVICES</b>	<b>2,152,698</b>	<b>2,135,650</b>	<b>2,135,650</b>	<b>872,569</b>	<b>1,476,981</b>	<b>2,349,550</b>		<b>2,132,300</b>	
<b>OPERATING SERVICES:</b>									
Wastewater/Trmt-Ads, Dues & Subs	-	600	600	-	600	600	0.00%	600	0.00%
Wastewater/Trmt-Printing	-	2,000	2,000	-	2,000	2,000	0.00%	2,000	0.00%
Wastewater/Trmt-Utilities - Electric	419,859	609,565	609,565	179,043	321,495	500,538	-17.89%	615,000	22.87%
Wastewater/Trmt-Utilities - Gas	57	100	100	-	100	100	0.00%	100	0.00%
Wastewater/Trmt-Utilities - Water	1,903	5,044	5,044	1,363	3,181	4,544	-9.91%	5,044	11.00%
Wastewater/Trmt-Telephone	20,510	25,500	25,500	3,736	21,264	25,000	-1.96%	25,500	2.00%
Wastewater/Trmt-Rentals	19,097	55,000	55,000	7,300	47,525	54,825	-0.32%	55,000	0.32%
Wastewater/Trmt-Maint of Property & Equip	267,712	300,735	300,735	85,863	214,872	300,735	0.00%	304,235	1.16%
Wastewater/Trmt-Contractual Services	25,856	41,250	41,250	28,820	13,367	42,187	2.27%	45,177	7.09%
Wastewater/Trmt-Professional Services	131,486	166,220	166,220	39,874	126,346	166,220	0.00%	174,720	5.11%
Wastewater/Trmt-Property Insurance	22,187	24,406	24,406	8,112	130,582	138,694	468.28%	69,118	-50.17%
Wastewater/Trmt-Automobile Insurance	5,165	5,682	5,682	2,153	31,323	33,476	489.16%	33,900	1.27%
Wastewater/Trmt-Employee Liability	4,337	4,770	4,770	1,547	4,073	5,620	17.82%	5,905	5.07%
Wastewater/Trmt-General Liability	30,319	33,351	33,351	10,883	24,736	35,619	6.80%	37,400	5.00%
<b>TOTAL OPERATING SERVICES</b>	<b>948,488</b>	<b>1,274,223</b>	<b>1,274,223</b>	<b>368,694</b>	<b>941,464</b>	<b>1,310,158</b>		<b>1,373,699</b>	

CONTINUED

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

Description	2020	2021					2022		
	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
<b>EXPENDITURES: (CONT.)</b>									
<b>MATERIALS &amp; SUPPLIES:</b>									
Wastewater/Trmt-Office & Comm. Equip.	23,288	23,000	23,000	2,925	20,075	23,000	0.00%	23,000	0.00%
Wastewater/Trmt-Office Supplies	2,660	4,500	4,500	1,747	2,753	4,500	0.00%	4,500	0.00%
Wastewater/Trmt-Medical Supplies	545	850	850	125	725	850	0.00%	850	0.00%
Wastewater/Trmt-Food & Clothing	7,863	5,950	5,950	6,585	8,965	15,550	161.34%	8,950	-42.44%
Wastewater/Trmt-Maint of Bldgs & Grnds	17,824	27,500	27,500	8,607	18,893	27,500	0.00%	27,500	0.00%
Wastewater/Trmt-Vehicle Supplies	24,947	20,000	20,000	4,853	13,147	18,000	-10.00%	20,000	11.11%
Wastewater/Trmt-Miscellaneous	94,350	226,269	226,269	50,466	155,803	206,269	-8.84%	211,426	2.50%
Wastewater/Trmt-Gravel, Sand, Dirt etc	3,557	8,405	8,405	3,083	5,322	8,405	0.00%	8,405	0.00%
Wastewater/Trmt-Equip & Vehicle Parts	49,496	105,000	105,000	69,918	30,082	100,000	-4.76%	105,000	5.00%
Wastewater/Trmt-Asphalt/Asphalt Filler	-	15,000	15,000	-	10,000	10,000	-33.33%	15,000	50.00%
Wastewater/Trmt-Lab Chemicals/Supplies	7,598	15,698	15,698	2,413	10,587	13,000	-17.19%	13,650	5.00%
Wastewater/Trmt-Miscellaneous	231,132	135,000	135,000	87,818	62,182	150,000	11.11%	150,000	0.00%
Wastewater/Trmt-Tools & Equipment	13,625	10,500	10,500	6,169	13,831	20,000	90.48%	15,000	-25.00%
Wastewater/Trmt-Small Tools/Mech.	8,523	20,000	20,000	6,516	13,484	20,000	0.00%	20,000	0.00%
<b>TOTAL MATERIALS &amp; SUPPLIES</b>	<b>485,408</b>	<b>617,672</b>	<b>617,672</b>	<b>251,225</b>	<b>365,849</b>	<b>617,074</b>		<b>623,281</b>	
<b>OTHER CHARGES:</b>									
Wastewater/Trmt-Training & Travel	967	5,000	5,000	3,646	1,354	5,000	0.00%	5,000	0.00%
Wastewater/Trmt-Official Fees	533	1,000	1,000	190	310	500	-50.00%	1,000	100.00%
Wastewater/Trmt-Depreciation	1,307,185	1,316,043	1,316,043	-	1,381,845	1,381,845	5.00%	1,450,937	5.00%
<b>TOTAL OTHER CHARGES</b>	<b>1,308,685</b>	<b>1,322,043</b>	<b>1,322,043</b>	<b>3,836</b>	<b>1,383,509</b>	<b>1,387,345</b>		<b>1,456,937</b>	
<b>TOTAL EXPENDITURES</b>	<b>4,895,279</b>	<b>5,349,588</b>	<b>5,349,588</b>	<b>1,496,324</b>	<b>4,167,803</b>	<b>5,664,127</b>		<b>5,586,217</b>	

**FUND NUMBER: 401**

**NARRATIVE EXPLANATION OF CAPITAL OUTLAY  
FOR REQUESTED YEAR 2022**

<b>CAPITAL OUTLAY:</b>	<b>AMOUNT</b>	<b>DETAILED DESCRIPTION</b>	<b>Sub-total</b>
<b>Construction in Progress</b>			
Improvements other than Buildings	\$ 8,150,000	Lakewood School Lift Stations Turtle Pond Lift Station (10" Force Main to plant) Luling Pond Luling Pond Effluent Pump (Design & Install) St. Rose Sewer Force Main Upgrade (Charlestown to Rue Landry) Wastwater/Sewer Study/ Master Plan Clayton Station (Norco) East Lift Station Wildcat Lane Upsize Force Main (12" Force Main from Antoine to Ashton) Alpha Drive Force Main Relocation Kinler Lift Station New Sarpy Lift Station	\$ 450,000 3,000,000 500,000 1,000,000 150,000 800,000 200,000 200,000 300,000 250,000 250,000 450,000 600,000
Architectural & Engineering Fees	\$ 800,000	Wastwater/Sewer Study/ Master Plan	\$ 800,000
<b>Equipment</b>			
Collection & Maintenance	\$ 1,190,000	F-450 Pickup Truck (Crane Truck) Replacement Pumps 2-3 Yard Dump Truck Generator for Norco Lift Station Generator for Turtle Pond L/S Generator for St. John L/S Generator for Lincoln/Sycamore L/S	\$ 175,000 300,000 65,000 200,000 150,000 150,000 150,000
<b>Major Repairs</b>	\$ 2,600,000	Major Repairs Repair/Replace Diffuser Assemblies Parishwide Pipe Lining	\$ 900,000 300,000 1,400,000
<b>Grand Total Requested:</b>	<b>\$12,740,000</b>		
<b>Partially-Funded Projects:</b>	<b>\$ 2,600,000</b>	<b>Projects to be paid with Bond Issue</b>	
Fund 406		Montz-Norco 3127 Oxidation Pond -Improvements other than Building -Architectural & Engineering Fees -Other Fees	\$ 1,600,000 1,000,000
	<b>\$15,340,000</b>	<b>Total Proposed 2022 Capital Projects</b>	

**CONSOLIDATED WATERWORKS DISTRICT NO. 1**  
**FUND NUMBER: 430**

Description	2020	2021				2022			
	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
<b>BEGINNING NET ASSETS:</b>									
Invested in Capital Assets, Net of Debt	35,496,818	34,202,070	34,202,070			34,839,168		32,014,856	
Restricted for Debt Service	1,727,038	1,727,038	1,727,038			1,727,038		1,726,588	
Restricted for Capital Projects	2,534,904	2,839,553	2,839,553			2,534,178		1,656,594	
<b>Unrestricted</b>	<b>(1,055,537)</b>	<b>1,393,466</b>	<b>1,393,466</b>			<b>1,476,353</b>		<b>4,548,021</b>	
<b>REVENUES:</b>									
Disaster Relief	-	-	-	1,785	-	1,785	100.00%	-	-100.00%
Office of Community Development	-	143,000	143,000	79,200	(46,507)	32,693	-77.14%	-	-100.00%
Bookkeeping/Adm. Charges	14,233	8,100	8,100	4,029	10,271	14,300	76.54%	14,300	0.00%
Water Sales	12,846,292	13,113,948	13,113,948	6,948,825	4,991,415	11,940,240	-8.95%	13,416,059	12.36%
Service Fees	150,072	193,450	193,450	123,746	69,704	193,450	0.00%	195,650	1.14%
Connection Fees	109,770	153,250	153,250	72,870	80,380	153,250	0.00%	153,250	0.00%
Delinquent Charges	417,892	562,000	562,000	262,235	240,765	503,000	-10.50%	562,000	11.73%
Billing Fees	271,778	280,568	280,568	113,684	166,884	280,568	0.00%	282,899	0.83%
Miscellaneous Income	15,936	36,000	36,000	22,394	16,606	39,000	8.33%	37,000	-5.13%
Interest Earnings	93,279	227,001	227,001	9,017	102,984	112,001	-50.66%	137,001	22.32%
Non-Employer Contribution	39,475	-	-	-	-	-	0.00%	-	0.00%
Benefit Contribution	116,018	-	-	-	-	-	0.00%	-	0.00%
Proceeds from Sale of Assets	25,864	70,356	70,356	-	25,000	25,000	-64.47%	20,000	-20.00%
Compensation for Loss of Assets	2,760	3,500	3,500	900	2,100	3,000	-14.29%	3,000	0.00%
Capital Contribution of Donated Assets	362,749	-	-	-	-	-	0.00%	-	0.00%
Transfer from General Fund	-	-	-	-	1,000,000	1,000,000	100.00%	300,000	-70.00%
<b>TOTAL REVENUES</b>	<b>14,466,118</b>	<b>14,791,173</b>	<b>14,791,173</b>	<b>7,638,685</b>	<b>6,659,602</b>	<b>14,298,287</b>		<b>15,121,159</b>	
<b>EXPENDITURES:</b>									
PERSONAL SERVICES	5,277,827	5,834,507	5,834,507	2,456,172	3,830,548	6,286,720	7.75%	6,147,921	-2.21%
OPERATING SERVICES	1,472,186	1,632,729	1,632,729	659,721	1,716,904	2,376,625	45.56%	2,055,338	-13.52%
MATERIALS & SUPPLIES	1,706,918	2,149,450	2,149,450	995,255	918,595	1,913,850	-10.96%	2,128,700	11.23%
OTHER CHARGES	2,987,253	3,045,200	3,045,200	12,991	2,979,609	2,992,600	-1.73%	2,790,350	-6.76%
DEBT SERVICE	717,071	904,420	904,420	462,144	445,894	909,170	0.53%	862,920	-5.09%
TRANSFERS	431,349	250,000	250,000	-	450,000	450,000	80.00%	450,000	0.00%
<b>TOTAL EXPENDITURES</b>	<b>12,592,604</b>	<b>13,816,306</b>	<b>13,816,306</b>	<b>4,586,283</b>	<b>10,341,550</b>	<b>14,928,965</b>		<b>14,435,229</b>	
<b>EXCESS (DEFICIENCY) OF CURRENT REVENUES OVER EXPENDITURES</b>	<b>1,873,514</b>	<b>974,867</b>	<b>974,867</b>			<b>(630,678)</b>		<b>685,930</b>	

CONTINUED



**CONSOLIDATED WATERWORKS DISTRICT NO. 1**  
**FUND NUMBER: 430**

Description	2020	2021					2022		
	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
<b>Continued:</b>									
<b>ENDING NET ASSETS:</b>									
Invested in Capital Assets, Net of Debt	34,839,168	34,782,664	34,782,664			32,014,856		35,100,026	
Restricted for Debt Service	1,727,038	1,726,588	1,726,588			1,726,588		1,726,588	
Restricted for Capital Projects	2,534,178	2,681,594	2,681,594			1,656,594		4,921,170	
<b>Unrestricted</b>	<b>1,476,353</b>	<b>1,946,148</b>	<b>1,946,148</b>			<b>4,548,021</b>		<b>(1,115,795)</b>	

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

Description	2020	2021					2022		
	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
<b>EXPENDITURES:</b>									
<b>PERSONAL SERVICES:</b>									
W/W - Admin - Salaries	416,188	414,000	414,000	216,393	317,607	534,000	28.99%	420,000	-21.35%
W/W - Admin - Retirement	50,969	51,000	51,000	24,496	24,504	49,000	-3.92%	48,000	-2.04%
W/W - Admin - Health/Life Insurance	74,126	82,500	82,500	42,993	39,007	82,000	-0.61%	83,000	1.22%
W/W - Admin - Workers Compensation	8,523	9,500	9,500	3,987	4,513	8,500	-10.53%	9,250	8.82%
W/W - Admin - Unemployment	42	50	50	22	28	50	0.00%	50	0.00%
W/W - Admin - Medicare	6,250	6,000	6,000	3,202	2,998	6,200	3.33%	6,100	-1.61%
W/W - Admin - Disability	1,271	1,400	1,400	687	613	1,300	-7.14%	1,400	7.69%
W/W - Admin - Post-Emp. Health Care	212,264	285,000	285,000	136,388	140,612	277,000	-2.81%	320,000	15.52%
W/W - Admin - Deferred Compensation	21,878	23,000	23,000	8,494	9,506	18,000	-21.74%	17,000	-5.56%
W/W - Admin - Dental Insurance	226	280	280	168	142	310	10.71%	300	-3.23%
W/W - Admin - OPEB Contribution	14,562	14,500	14,500	7,572	6,928	14,500	0.00%	14,600	0.69%
W/W - Admin - Miscellaneous	90	150	150	-	150	150	0.00%	150	0.00%
<b>TOTAL PERSONAL SERVICES</b>	<b>806,389</b>	<b>887,380</b>	<b>887,380</b>	<b>444,402</b>	<b>546,608</b>	<b>991,010</b>		<b>919,850</b>	
<b>OPERATING SERVICES:</b>									
W/W - Admin - Ads, Dues & Subscriptions	3,930	5,300	5,300	945	4,305	5,250	-0.94%	5,650	7.62%
W/W - Admin - Printing	2,229	2,302	2,302	611	2,441	3,052	32.58%	21,052	589.78%
W/W - Admin - Utilities - Gas	1,020	850	850	539	561	1,100	29.41%	1,000	-9.09%
W/W - Admin - Postage	2,903	4,500	4,500	492	4,508	5,000	11.11%	4,500	-10.00%
W/W - Admin - Telephone	34,025	35,000	35,000	13,972	21,028	35,000	0.00%	35,000	0.00%
W/W - Admin - Rentals	4,440	4,715	4,715	3,982	818	4,800	1.80%	4,140	-13.75%
W/W - Admin - Maint of Property & Equip	3,804	8,550	8,550	568	7,982	8,550	0.00%	8,870	3.74%
W/W - Admin - Contractual Services	52,612	54,900	54,900	31,245	26,086	57,331	4.43%	39,000	-31.97%
W/W - Admin - Professional Services	11,534	29,100	29,100	20,801	8,299	29,100	0.00%	31,100	6.87%
W/W - Admin - Property Insurance	16,081	17,689	17,689	2,900	51,770	54,670	209.06%	30,049	-45.04%
W/W - Admin - Automobile Insurance	2,008	2,209	2,209	718	7,830	8,548	286.96%	8,665	1.37%
W/W - Admin - Employee Liability	904	995	995	327	856	1,183	18.89%	1,245	5.24%
W/W - Admin - General Liability	6,325	6,958	6,958	2,303	5,197	7,500	7.79%	7,875	5.00%
<b>TOTAL OPERATING SERVICES</b>	<b>141,815</b>	<b>173,068</b>	<b>173,068</b>	<b>79,403</b>	<b>141,681</b>	<b>221,084</b>		<b>198,146</b>	

CONTINUED

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

Description	2020	2021					2022		
	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
<b>EXPENDITURES: (CONT.)</b>									
<b>MATERIALS &amp; SUPPLIES:</b>									
W/W - Admin - Office & Comm. Equip.	4,876	8,000	8,000	665	7,335	8,000	0.00%	8,000	0.00%
W/W - Admin - Office Supplies	1,526	2,300	2,300	383	2,617	3,000	30.43%	1,800	-40.00%
W/W - Admin - Medical Supplies	-	150	150	-	150	150	0.00%	150	0.00%
W/W - Admin - Food & Clothing	1,086	2,300	2,300	800	1,500	2,300	0.00%	2,300	0.00%
W/W - Admin - Maint of Bldgs & Grounds	877	2,300	2,300	412	1,688	2,100	-8.70%	2,300	9.52%
W/W - Admin - Vehicle Supplies	1,117	2,000	2,000	253	2,247	2,500	25.00%	2,000	-20.00%
W/W - Admin - Equipment & Vehicle Parts	-	750	750	(350)	1,100	750	0.00%	750	0.00%
W/W - Admin - Tools & Equipment	-	100	100	-	100	100	0.00%	100	0.00%
<b>TOTAL MATERIALS &amp; SUPPLIES</b>	<b>9,482</b>	<b>17,900</b>	<b>17,900</b>	<b>2,163</b>	<b>16,737</b>	<b>18,900</b>		<b>17,400</b>	
<b>OTHER CHARGES:</b>									
W/W - Admin - Training & Travel	59	18,600	18,600	297	18,703	19,000	2.15%	18,600	-2.11%
W/W - Admin - Judgements & Damages	-	500	500	-	500	500	0.00%	500	0.00%
W/W - Admin - Official Fees	390	500	500	350	550	900	80.00%	500	-44.44%
W/W - Admin - Depreciation	20,044	25,000	25,000	-	28,000	28,000	12.00%	25,000	-10.71%
W/W - Admin - Miscellaneous	-	1,000	1,000	-	1,000	1,000	0.00%	1,000	0.00%
<b>TOTAL OTHER CHARGES</b>	<b>20,493</b>	<b>45,600</b>	<b>45,600</b>	<b>647</b>	<b>48,753</b>	<b>49,400</b>		<b>45,600</b>	
<b>DEBT SERVICE:</b>									
W/W - Admin - Interest	716,321	902,538	902,538	461,394	443,144	904,538	0.22%	861,038	-4.81%
W/W - Admin - Paying Agent Fees	750	750	750	750	2,750	3,500	366.67%	750	-78.57%
W/W - Admin - Amort. Bond Issuance Cost	-	1,132	1,132	-	-	1,132	0.00%	1,132	0.00%
<b>TOTAL DEBT SERVICE</b>	<b>717,071</b>	<b>904,420</b>	<b>904,420</b>	<b>462,144</b>	<b>445,894</b>	<b>909,170</b>		<b>862,920</b>	
<b>TRANSFERS:</b>									
Transfer to General Fund - Indirect Cost	431,349	250,000	250,000	-	450,000	450,000	80.00%	450,000	0.00%
<b>TOTAL TRANSFERS</b>	<b>431,349</b>	<b>250,000</b>	<b>250,000</b>	<b>-</b>	<b>450,000</b>	<b>450,000</b>		<b>450,000</b>	
<b>TOTAL EXPENDITURES</b>	<b>2,126,599</b>	<b>2,278,368</b>	<b>2,278,368</b>	<b>988,759</b>	<b>1,649,673</b>	<b>2,639,564</b>		<b>2,493,916</b>	

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

Description	2020	2021					2022		
	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
<b>EXPENDITURES:</b>									
<b>PERSONAL SERVICES:</b>									
W/W - B&C - Salaries	386,661	396,000	396,000	166,762	244,238	411,000	3.79%	420,500	2.31%
W/W - B&C - Retirement	46,906	48,500	48,500	20,428	24,572	45,000	-7.22%	48,500	7.78%
W/W - B&C - Health/Life Insurance	86,579	83,000	83,000	44,317	44,683	89,000	7.23%	133,000	49.44%
W/W - B&C - Workers Compensation	1,914	2,000	2,000	834	1,166	2,000	0.00%	2,200	10.00%
W/W - B&C - Unemployment	38	50	50	17	33	50	0.00%	50	0.00%
W/W - B&C - Medicare	5,633	5,800	5,800	2,474	3,126	5,600	-3.45%	6,100	8.93%
W/W - B&C - Disability	1,237	1,200	1,200	609	591	1,200	0.00%	1,400	16.67%
W/W - B&C - Deferred Compensation	16,285	17,000	17,000	8,083	10,917	19,000	11.76%	19,500	2.63%
W/W - B&C - Dental Insurance	635	500	500	330	320	650	30.00%	850	30.77%
W/W - B&C - OPEB Contribution	13,402	14,000	14,000	5,837	7,163	13,000	-7.14%	15,000	15.38%
W/W - B&C - Miscellaneous	180	175	175	90	85	175	0.00%	200	14.29%
<b>TOTAL PERSONAL SERVICES</b>	<b>559,470</b>	<b>568,225</b>	<b>568,225</b>	<b>249,781</b>	<b>336,894</b>	<b>586,675</b>		<b>647,300</b>	
<b>OPERATING SERVICES:</b>									
W/W - B&C - Ads, Dues & Subscriptions	255	750	750	262	338	600	-20.00%	750	25.00%
W/W - B&C - Printing	43,294	44,975	44,975	14,201	17,849	32,050	-28.74%	46,775	45.94%
W/W - B&C - Postage	111,544	107,000	107,000	39,549	67,451	107,000	0.00%	107,000	0.00%
W/W - B&C - Maint of Property & Equip	-	700	700	-	700	700	0.00%	700	0.00%
W/W - B&C - Contractual Services	45,912	57,875	57,875	28,194	24,956	53,150	-8.16%	52,400	-1.41%
W/W - B&C - Professional Services	49,286	24,900	24,900	12,116	12,484	24,600	-1.20%	22,900	-6.91%
W/W - B&C - Employee Liability	741	815	815	264	664	928	13.87%	975	5.06%
W/W - B&C - General Liability	5,179	5,697	5,697	1,859	4,030	5,889	3.37%	6,185	5.03%
<b>TOTAL OPERATING SERVICES</b>	<b>256,211</b>	<b>242,712</b>	<b>242,712</b>	<b>96,445</b>	<b>128,472</b>	<b>224,917</b>		<b>237,685</b>	
<b>MATERIALS &amp; SUPPLIES:</b>									
W/W - B&C - Office & Comm. Equip.	2,832	10,000	10,000	691	9,309	10,000	0.00%	10,000	0.00%
W/W - B&C - Office Supplies	4,993	5,000	5,000	3,091	1,409	4,500	-10.00%	3,500	-22.22%
W/W - B&C - Food & Clothing	2,600	1,700	1,700	1,900	(100)	1,800	5.88%	1,900	5.56%
W/W - B&C - Maint of Bldgs & Grounds	-	50	50	-	50	50	0.00%	50	0.00%
W/W - B&C - Tools & Equipment	-	50	50	-	50	50	0.00%	50	0.00%
<b>TOTAL MATERIALS &amp; SUPPLIES</b>	<b>10,425</b>	<b>16,800</b>	<b>16,800</b>	<b>5,682</b>	<b>10,718</b>	<b>16,400</b>		<b>15,500</b>	

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

Description	2020	2021					2022		
	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
<b>EXPENDITURES: (CONT.)</b>									
<b>OTHER CHARGES:</b>									
W/W - B&C - Training & Travel	465	5,500	5,500	552	4,948	5,500	0.00%	5,500	0.00%
W/W - B&C - Depreciation	2,639	6,000	6,000	-	6,000	6,000	0.00%	6,000	0.00%
W/W - B&C - Loss on Deletion of FA	14,687	-	-	-	-	-	0.00%	-	0.00%
W/W - B&C - Miscellaneous	11,476	32,250	32,250	-	31,250	31,250	-3.10%	22,250	-28.80%
<b>TOTAL OTHER CHARGES</b>	<b>29,267</b>	<b>43,750</b>	<b>43,750</b>	<b>552</b>	<b>42,198</b>	<b>42,750</b>		<b>33,750</b>	
<b>TOTAL EXPENDITURES</b>	<b>855,373</b>	<b>871,487</b>	<b>871,487</b>	<b>352,460</b>	<b>518,282</b>	<b>870,742</b>		<b>934,235</b>	

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

Description	2020	2021					2022		
	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 vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
<b>EXPENDITURES:</b>									
<b>PERSONAL SERVICES:</b>									
W/W - Meter - Salaries	266,961	330,000	330,000	118,953	264,047	383,000	16.06%	387,000	1.04%
W/W - Meter - Retirement	32,602	40,500	40,500	14,572	18,428	33,000	-18.52%	45,000	36.36%
W/W - Meter - Health/Life Insurance	52,565	84,500	84,500	32,082	32,918	65,000	-23.08%	78,500	20.77%
W/W - Meter - Workers Compensation	14,838	18,500	18,500	6,614	8,386	15,000	-18.92%	22,000	46.67%
W/W - Meter - Unemployment	27	50	50	12	18	30	-40.00%	50	66.67%
W/W - Meter - Medicare	3,786	4,800	4,800	1,660	2,540	4,200	-12.50%	5,700	35.71%
W/W - Meter - Disability	725	850	850	389	411	800	-5.88%	1,300	62.50%
W/W - Meter - Deferred Compensation	2,392	400	400	181	329	510	27.50%	600	17.65%
W/W - Meter - Dental Insurance	546	860	860	270	280	550	-36.05%	660	20.00%
W/W - Meter - OPEB Contribution	9,340	11,550	11,550	4,163	5,637	9,800	-15.15%	14,000	42.86%
W/W - Meter - Miscellaneous	1,645	1,966	1,966	468	1,369	1,837	-6.56%	1,966	7.02%
<b>TOTAL PERSONAL SERVICES</b>	<b>385,427</b>	<b>493,976</b>	<b>493,976</b>	<b>179,364</b>	<b>334,363</b>	<b>513,727</b>		<b>556,776</b>	
<b>OPERATING SERVICES:</b>									
W/W - Meter - Ads, Dues & Subscriptions	-	225	225	-	275	275	22.22%	225	-18.18%
W/W - Meter - Printing	74	30	30	-	30	30	0.00%	30	0.00%
W/W - Meter - Telephone	2,104	-	-	861	(861)	-	0.00%	-	0.00%
W/W - Meter - Rentals	71	1,300	1,300	9,425	(9,225)	200	-84.62%	28,300	14050.00%
W/W - Meter - Maint of Bldgs & Grounds	19,492	11,750	11,750	7,987	3,763	11,750	0.00%	24,750	110.64%
W/W - Meter - Contractual Services	11,173	11,240	11,240	331	14,759	15,090	34.25%	10,940	-27.50%
W/W - Meter - Professional Services	3,520	3,600	3,600	3,500	40	3,540	-1.67%	3,650	3.11%
W/W - Meter - Automobile Insurance	7,029	7,732	7,732	2,512	31,323	33,835	337.60%	34,280	1.32%
W/W - Meter - Employee Liability	880	968	968	310	779	1,089	12.50%	1,445	32.69%
W/W - Meter - General Liability	6,152	6,767	6,767	2,182	4,731	6,913	2.16%	7,260	5.02%
<b>TOTAL OPERATING SERVICES</b>	<b>50,495</b>	<b>43,612</b>	<b>43,612</b>	<b>27,108</b>	<b>45,614</b>	<b>72,722</b>		<b>110,880</b>	
<b>MATERIALS &amp; SUPPLIES:</b>									
W/W - Meter - Office & Comm. Equip.	2,574	5,000	5,000	-	5,000	5,000	0.00%	5,000	0.00%
W/W - Meter - Office Supplies	988	1,500	1,500	-	1,000	1,000	-33.33%	1,500	50.00%
W/W - Meter - Medical Supplies	156	150	150	-	150	150	0.00%	150	0.00%
W/W - Meter - Food & Clothing	2,872	12,650	12,650	2,373	10,277	12,650	0.00%	12,650	0.00%
W/W - Meter - Maint of Bldgs & Grounds	2,564	1,700	1,700	836	864	1,700	0.00%	2,700	58.82%
W/W - Meter - Vehicle Supplies	14,615	20,500	20,500	4,866	14,934	19,800	-3.41%	20,500	3.54%
W/W - Meter - Miscellaneous	6,012	3,300	3,300	2,626	(1,326)	1,300	-60.61%	3,300	153.85%
W/W - Meter - Equipment & Vehicle Parts	14,735	21,500	21,500	10,604	9,396	20,000	-6.98%	21,600	8.00%
W/W - Meter - Tools & Equipment	234,393	352,500	352,500	362,241	(9,741)	352,500	0.00%	402,500	14.18%
<b>TOTAL MATERIALS &amp; SUPPLIES</b>	<b>278,909</b>	<b>418,800</b>	<b>418,800</b>	<b>383,546</b>	<b>30,554</b>	<b>414,100</b>		<b>469,900</b>	

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

Description	2020	2021					2022		
	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
<b>EXPENDITURES: (CONT.)</b>									
<b>OTHER CHARGES:</b>									
W/W - Meter - Training & Travel	-	5,600	5,600	524	4,476	5,000	-10.71%	5,600	12.00%
W/W - Meter - Official Fees	20	700	700	306	394	700	0.00%	700	0.00%
W/W - Meter - Depreciation	53,846	60,000	60,000	-	60,000	60,000	0.00%	55,000	-8.33%
W/W - Meter - Miscellaneous	-	500	500	-	500	500	0.00%	500	0.00%
<b>TOTAL OTHER CHARGES</b>	<b>53,866</b>	<b>66,800</b>	<b>66,800</b>	<b>830</b>	<b>65,370</b>	<b>66,200</b>		<b>61,800</b>	
<b>TOTAL EXPENDITURES</b>	<b>768,697</b>	<b>1,023,188</b>	<b>1,023,188</b>	<b>590,848</b>	<b>475,901</b>	<b>1,066,749</b>		<b>1,199,356</b>	

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

Description	2020		2021					2022	
	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
<b>EXPENDITURES:</b>									
<b>PERSONAL SERVICES:</b>									
W/W - Dist - Salaries	1,072,069	1,152,000	1,152,000	497,792	956,208	1,454,000	26.22%	1,235,000	-15.06%
W/W - Dist - Retirement	131,317	141,500	141,500	60,979	76,021	137,000	-3.18%	142,000	3.65%
W/W - Dist - Health/Life Insurance	199,107	240,500	240,500	95,341	100,159	195,500	-18.71%	214,500	9.72%
W/W - Dist - Workers Compensation	59,602	64,100	64,100	27,677	34,323	62,000	-3.28%	69,000	11.29%
W/W - Dist - Unemployment	107	125	125	50	75	125	0.00%	125	0.00%
W/W - Dist - Medicare	15,484	16,725	16,725	7,217	9,283	16,500	-1.35%	18,000	9.09%
W/W - Dist - Disability	2,752	3,800	3,800	1,457	1,543	3,000	-21.05%	4,100	36.67%
W/W - Dist - Deferred Compensation	23,985	22,500	22,500	12,831	17,169	30,000	33.33%	30,000	0.00%
W/W - Dist - Dental Insurance	1,396	1,600	1,600	390	1,010	1,400	-12.50%	1,400	0.00%
W/W - Dist - OPEB Contribution	37,519	40,400	40,400	17,423	21,577	39,000	-3.47%	43,500	11.54%
W/W - Dist - Miscellaneous	2,273	1,966	1,966	245	1,592	1,837	-6.56%	2,500	36.09%
<b>TOTAL PERSONAL SERVICES</b>	<b>1,545,611</b>	<b>1,685,216</b>	<b>1,685,216</b>	<b>721,402</b>	<b>1,218,960</b>	<b>1,940,362</b>		<b>1,760,125</b>	
<b>OPERATING SERVICES:</b>									
W/W - Dist - Ads, Dues & Subscriptions	850	1,650	1,650	-	1,565	1,565	-5.15%	1,650	5.43%
W/W - Dist - Printing	644	250	250	-	100	100	-60.00%	250	150.00%
W/W - Dist - Utilities - Electric	12,283	11,900	11,900	5,113	9,445	14,558	22.34%	12,650	-13.11%
W/W - Dist - Utilities - Gas	451	500	500	306	194	500	0.00%	500	0.00%
W/W - Dist - Rentals	489	45,152	45,152	3,095	(845)	2,250	-95.02%	21,775	867.78%
W/W - Dist - Maint of Property & Equip	53,941	55,600	55,600	25,671	25,729	51,400	-7.55%	66,700	29.77%
W/W - Dist - Contractual Services	41,484	48,150	48,150	20,825	31,325	52,150	8.31%	45,550	-12.66%
W/W - Dist - Professional Services	2,175	11,500	11,500	-	11,490	11,490	-0.09%	11,500	0.09%
W/W - Dist - Property Insurance	10,159	11,175	11,175	3,700	33,661	37,361	234.33%	19,529	-47.73%
W/W - Dist - Automobile Insurance	11,045	12,150	12,150	3,947	43,069	47,016	286.96%	47,650	1.35%
W/W - Dist - Employee Liability	2,934	3,227	3,227	1,036	2,698	3,734	15.71%	3,925	5.12%
W/W - Dist - General Liability	20,506	22,557	22,557	7,289	16,385	23,674	4.95%	24,860	5.01%
<b>TOTAL OPERATING SERVICES</b>	<b>156,961</b>	<b>223,811</b>	<b>223,811</b>	<b>70,982</b>	<b>174,816</b>	<b>245,798</b>		<b>256,539</b>	

CONTINUED



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

Description	2020		2021					2022	
	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
<b>EXPENDITURES: (CONT.)</b>									
<b>MATERIALS &amp; SUPPLIES:</b>									
W/W - Dist - Office & Comm. Equip.	4,020	5,000	5,000	6,191	(1,191)	5,000	0.00%	6,000	20.00%
W/W - Dist - Office Supplies	899	2,000	2,000	1,059	1,441	2,500	25.00%	2,000	-20.00%
W/W - Dist - Medical Supplies	-	600	600	122	478	600	0.00%	600	0.00%
W/W - Dist - Food & Clothing	16,822	21,500	21,500	8,651	11,849	20,500	-4.65%	22,000	7.32%
W/W - Dist - Maint of Bldgs & Grounds	9,524	13,050	13,050	3,641	7,359	11,000	-15.71%	13,100	19.09%
W/W - Dist - Vehicle Supplies	24,465	37,000	37,000	7,993	25,007	33,000	-10.81%	37,000	12.12%
W/W - Dist - Miscellaneous	240,380	211,000	211,000	101,252	109,748	211,000	0.00%	236,000	11.85%
W/W - Dist - Sand/Shells/Dirt/Gravel	10,737	14,500	14,500	3,613	4,887	8,500	-41.38%	15,500	82.35%
W/W - Dist - Equipment & Vehicle Parts	51,732	68,500	68,500	15,063	58,437	73,500	7.30%	74,000	0.68%
W/W - Dist - Asphalt/Concrete	12	500	500	-	500	500	0.00%	500	0.00%
W/W - Dist - Chemicals	1,430	1,200	1,200	-	600	600	-50.00%	1,200	100.00%
W/W - Dist - Tools & Equipment	26,294	45,000	45,000	18,085	24,915	43,000	-4.44%	50,000	16.28%
<b>TOTAL MATERIALS &amp; SUPPLIES</b>	<b>386,315</b>	<b>419,850</b>	<b>419,850</b>	<b>165,670</b>	<b>244,030</b>	<b>409,700</b>		<b>457,900</b>	
<b>OTHER CHARGES:</b>									
W/W - Dist - Training & Travel	100	8,500	8,500	5,172	(672)	4,500	-47.06%	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	980	1,500	1,500	831	669	1,500	0.00%	1,500	0.00%
W/W - Dist - Depreciation	1,071,972	1,200,000	1,200,000	-	1,200,000	1,200,000	0.00%	1,100,000	-8.33%
W/W - Dist - Miscellaneous	381,949	2,000	2,000	-	2,000	2,000	0.00%	2,000	0.00%
<b>TOTAL OTHER CHARGES</b>	<b>1,455,001</b>	<b>1,214,500</b>	<b>1,214,500</b>	<b>6,003</b>	<b>1,204,497</b>	<b>1,210,500</b>		<b>1,114,500</b>	
<b>TOTAL EXPENDITURES</b>	<b>3,543,888</b>	<b>3,543,377</b>	<b>3,543,377</b>	<b>964,057</b>	<b>2,842,303</b>	<b>3,806,360</b>		<b>3,589,064</b>	

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

Description	2020	2021					2022		
	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
<b>EXPENDITURES:</b>									
<b>PERSONAL SERVICES:</b>									
W/W - Plant - Salaries	1,398,675	1,531,000	1,531,000	598,691	1,101,309	1,700,000	11.04%	1,626,000	-4.35%
W/W - Plant - FICA	-	-	-	127	(127)	-	0.00%	-	0.00%
W/W - Plant - Retirement	170,261	188,000	188,000	73,340	88,660	162,000	-13.83%	187,000	15.43%
W/W - Plant - Health/Life Insurance	242,024	296,000	296,000	117,175	116,825	234,000	-20.95%	256,500	9.62%
W/W - Plant - Workers Compensation	77,766	85,500	85,500	33,287	39,713	73,000	-14.62%	90,500	23.97%
W/W - Plant - Unemployment	140	160	160	60	70	130	-18.75%	170	30.77%
W/W - Plant - Medicare	19,962	22,200	22,200	8,550	10,450	19,000	-14.41%	24,000	26.32%
W/W - Plant - Disability	3,189	5,100	5,100	3,300	3,300	3,300	-35.29%	5,400	63.64%
W/W - Plant - Deferred Compensation	16,329	14,000	14,000	6,130	7,370	13,500	-3.57%	13,100	-2.96%
W/W - Plant - Dental Insurance	1,870	2,150	2,150	1,020	1,030	2,050	-4.65%	2,200	7.32%
W/W - Plant - OPEB Contribution	48,954	53,600	53,600	20,954	25,046	46,000	-14.18%	57,000	23.91%
W/W - Plant - Miscellaneous	1,760	2,000	2,000	255	1,711	1,966	-1.70%	2,000	1.73%
<b>TOTAL PERSONAL SERVICES</b>	<b>1,980,930</b>	<b>2,199,710</b>	<b>2,199,710</b>	<b>861,223</b>	<b>1,393,723</b>	<b>2,254,946</b>		<b>2,263,870</b>	
<b>OPERATING SERVICES:</b>									
W/W - Plant - Ads, Dues & Subscriptions	514	1,450	1,450	286	1,164	1,450	0.00%	1,450	0.00%
W/W - Plant - Printing	1,145	500	500	30	670	700	40.00%	1,150	64.29%
W/W - Plant - Utilities - Electric	370,152	400,400	400,400	158,917	288,383	447,300	11.71%	400,400	-10.49%
W/W - Plant - Utilities - Gas	14,802	18,750	18,750	14,152	4,348	18,500	-1.33%	18,000	-2.70%
W/W - Plant - Rentals	17,622	16,400	16,400	6,588	3,912	10,500	-35.98%	18,400	75.24%
W/W - Plant - Maint of Property & Equip	148,718	186,500	186,500	69,283	96,717	166,000	-10.99%	197,500	18.98%
W/W - Plant - Contractual Services	88,035	91,020	91,020	58,400	22,120	80,520	-11.54%	91,566	13.72%
W/W - Plant - Professional Services	52,074	43,500	43,500	16,896	29,604	46,500	6.90%	63,500	36.56%
W/W - Plant - Property Insurance	127,923	140,716	140,716	44,698	723,061	767,759	445.61%	384,532	-49.92%
W/W - Plant - Automobile Insurance	6,025	6,627	6,627	2,153	23,492	25,645	286.98%	25,990	1.35%
W/W - Plant - Employee Liability	4,966	5,463	5,463	1,789	4,645	6,434	17.77%	6,760	5.07%
W/W - Plant - General Liability	34,728	38,200	38,200	12,591	28,205	40,796	6.80%	42,840	5.01%
<b>TOTAL OPERATING SERVICES</b>	<b>866,704</b>	<b>949,526</b>	<b>949,526</b>	<b>385,783</b>	<b>1,226,321</b>	<b>1,612,104</b>		<b>1,252,088</b>	

CONTINUED

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

Description	2020	2021					2022		
	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
<b>EXPENDITURES: (CONT.)</b>									
<b>MATERIALS &amp; SUPPLIES:</b>									
W/W - Plant - Office & Comm. Equip.	9,399	10,000	10,000	13,311	(3,311)	10,000	0.00%	10,000	0.00%
W/W - Plant - Office Supplies	5,102	5,300	5,300	2,357	4,643	7,000	32.08%	6,000	-14.29%
W/W - Plant - Medical Supplies	404	1,000	1,000	267	733	1,000	0.00%	1,000	0.00%
W/W - Plant - Food & Clothing	5,654	5,700	5,700	3,188	1,412	4,600	-19.30%	6,400	39.13%
W/W - Plant - Maint of Bldgs & Grounds	20,170	27,100	27,100	8,905	11,095	20,000	-26.20%	27,100	35.50%
W/W - Plant - Vehicle Supplies	8,585	20,000	20,000	4,982	15,018	20,000	0.00%	20,000	0.00%
W/W - Plant - Lab/Operating Supplies	40,785	41,000	41,000	21,723	19,277	41,000	0.00%	42,000	2.44%
W/W - Plant - Sand/Shell/Dirt/Gravel	130	500	500	103	397	500	0.00%	500	0.00%
W/W - Plant - Equipment & Vehicle Parts	23,097	23,000	23,000	5,797	10,203	16,000	-30.43%	27,500	71.88%
W/W - Plant - Asphalt/Concrete	77	500	500	-	500	500	0.00%	500	0.00%
W/W - Plant - Lab Supplies	58,724	75,000	75,000	36,446	13,554	50,000	-33.33%	75,000	50.00%
W/W - Plant - Chemicals	797,729	990,000	990,000	309,898	499,252	809,150	-18.27%	875,000	8.14%
W/W - Plant - Tools & Equipment	51,931	77,000	77,000	31,217	43,783	75,000	-2.60%	77,000	2.67%
<b>TOTAL MATERIALS &amp; SUPPLIES</b>	<b>1,021,787</b>	<b>1,276,100</b>	<b>1,276,100</b>	<b>438,194</b>	<b>616,556</b>	<b>1,054,750</b>		<b>1,168,000</b>	
<b>OTHER CHARGES:</b>									
W/W - Plant - Training & Travel	5,780	26,000	26,000	4,609	10,391	15,000	-42.31%	26,000	73.33%
W/W - Plant - Official Fees	2,629	3,550	3,550	350	3,400	3,750	5.63%	3,700	-1.33%
W/W - Plant - Depreciation	1,417,421	1,640,000	1,640,000	-	1,600,000	1,600,000	-2.44%	1,500,000	-6.25%
W/W - Plant - Miscellaneous	2,796	5,000	5,000	-	5,000	5,000	0.00%	5,000	0.00%
<b>TOTAL OTHER CHARGES</b>	<b>1,428,626</b>	<b>1,674,550</b>	<b>1,674,550</b>	<b>4,959</b>	<b>1,618,791</b>	<b>1,623,750</b>		<b>1,534,700</b>	
<b>TOTAL EXPENDITURES</b>	<b>5,298,047</b>	<b>6,099,886</b>	<b>6,099,886</b>	<b>1,690,159</b>	<b>4,855,391</b>	<b>6,545,550</b>		<b>6,218,658</b>	

**CONSOLIDATED WATERWORKS DISTRICT NO. 1**  
**FUND NUMBER: 430**

NARRATIVE EXPLANATION OF CAPITAL OUTLAY  
FOR REQUESTED YEAR 2022

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	\$ 271,250	Warehouse - Normal & Emergency equipment replacement Inserta Valves GIS, Pictometry Equipment & Software (15% Cost Share; Shared with Drainage; Info Technology; & Planning & Zoning) Mapping and distribution office equipment replacements. LA 18 Cast Iron Replacement Phase III - engineering Vehicles/Trailers: Replace Unit 861 (2010 12yd Dump Truck with 36,106 miles) Replacing w/bobtail	\$ 10,000 40,000 11,250 10,000 100,000 100,000
Billing Equipment and Improvements	\$ 185,000	Billing equipment upgrades & replacements Design/Engineering for New Billing Office w/ Emergency Housing	\$ 35,000 150,000
Admininstration Equipment and Improvements	\$ 19,500	Administrative equipment replacement/upgrade WB Office Security System Upgrades	\$ 12,000 7,500
Meter Reading Equipment and Improvements	\$ 2,090,000	Meter Reading equipment system replacements/upgrades Meters, Infrastructure, Registers and Installation Vehicles/Trailers: Replace Unit# 807 (2017 Ford 1-ton F150 crew with 55,863 miles) Replace Unit# 804 (2016 Ford 1-ton F150 w/ 85,222 miles) One (1) new Ford F150 for additional Distribution Specialist	\$ 10,000 2,000,000 25,000 25,000 30,000
Water Towers and Tanks	\$ 275,419	Baffle Curtains - Additions to One (1) Ground Water Tanks Utility Service Co Annual Pymt Installments: WB GST #1 - YR11 WB GST #2 - YR12 WB GST #3 - YR13 WB GST #4 - YR14 EB GST #1 - YR11 EB GST #2 - YR10 EB GST #4 - YR13 Taft Tower - YR13	\$ 60,000 27,269 17,045 26,791 30,587 32,135 29,259 30,480 21,853

CONTINUED

**CONSOLIDATED WATERWORKS DISTRICT NO. 1**  
**FUND NUMBER: 430**

NARRATIVE EXPLANATION OF CAPITAL OUTLAY  
 FOR REQUESTED YEAR 2022

CAPITAL OUTLAY: CAPITAL (Cont.)	AMOUNT	DETAILED DESCRIPTION	Sub-total
Water Treatment Plant Improvements	\$ 1,850,000	New Service Pump Installand Engineering EB -Hand Rail Replacement (Aluminum) Plant A Roof WB C & D Plants -Vacuum House Refurbish C Plant -Under Drain Filters Analytical & Normal equipment for West Bank Analytical & Normal equipment for East Bank	\$ 125,000 50,000 30,000 25,000 1,500,000 60,000 60,000
Major Repairs	\$ 200,000	Westbank -River Pumps, Sludge Pumps & Motor Repairs Eastbank -River Docks, Sludge Pumps & Motor Repairs Various Repairs and Replacements needed for Plant	\$ 25,000 25,000 150,000
	<b>\$ 4,921,169</b>	<b>Total proposed 2022 Capital Projects</b>	

## SOLID WASTE COLLECTION & DISPOSAL

### FUND NUMBER: 450

Description	2020	2021					2022		
	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
<b>BEGINNING NET ASSETS:</b>									
Invested in Capital Assets, Net of Debt	-	-	-			-		-	
Restricted for Debt Service	-	-	-			-		-	
Restricted for Capital Projects	-	-	-			-		-	
<b>Unrestricted</b>	<b>579,534</b>	<b>446,521</b>	<b>446,521</b>			<b>2,241</b>		<b>32,713</b>	
<b>REVENUES:</b>									
Disaster Relief	-	-	-	168	(168)	-	0.00%	-	0.00%
Waste Collection & Disposal Fees	3,734,943	3,997,940	3,997,940	1,599,501	2,565,499	4,165,000	4.18%	4,368,000	4.87%
Recycling Collection Fees	37	50	50	7	13	20	-60.00%	20	0.00%
Interest Earnings	(588)	-	-	(82)	(103)	(185)	100.00%	(240)	29.73%
Transfer from General Fund	450,000	350,000	350,000	-	545,000	545,000	55.71%	670,000	22.94%
<b>TOTAL REVENUES</b>	<b>4,184,392</b>	<b>4,347,990</b>	<b>4,347,990</b>	<b>1,599,594</b>	<b>3,110,241</b>	<b>4,709,835</b>		<b>5,037,780</b>	
<b>EXPENDITURES:</b>									
PERSONAL SERVICES	62,763	66,565	66,565	29,418	51,602	81,020	21.72%	73,710	-9.02%
OPERATING SERVICES	4,578,873	4,414,845	4,414,845	1,753,207	2,745,961	4,499,168	1.91%	4,875,179	8.36%
MATERIALS & SUPPLIES	7,756	26,000	26,000	13,095	12,905	26,000	0.00%	31,200	20.00%
OTHER CHARGES	68,077	22,100	22,100	210	16,965	17,175	-22.29%	24,100	40.32%
INTERGOVERNMENTAL	44,216	46,350	46,350	18,477	26,523	45,000	-2.91%	46,350	3.00%
TRANSFERS	-	11,000	11,000	-	11,000	11,000	0.00%	11,000	0.00%
<b>TOTAL EXPENDITURES</b>	<b>4,761,685</b>	<b>4,586,860</b>	<b>4,586,860</b>	<b>1,814,407</b>	<b>2,864,956</b>	<b>4,679,363</b>		<b>5,061,539</b>	
<b>EXCESS (DEFICIENCY) OF CURRENT REVENUES OVER EXPENDITURES</b>	<b>(577,293)</b>	<b>(238,870)</b>	<b>(238,870)</b>			<b>30,472</b>		<b>(23,759)</b>	
<b>CAPITAL CONTRIBUTIONS</b>	<b>-</b>	<b>-</b>	<b>-</b>			<b>-</b>		<b>-</b>	
<b>CHANGES IN NET ASSETS</b>	<b>(577,293)</b>	<b>(238,870)</b>	<b>(238,870)</b>			<b>30,472</b>		<b>(23,759)</b>	
<b>ENDING NET ASSETS:</b>									
Invested in Capital Assets, Net of Debt	-	-	-			-		-	
Restricted for Debt Service	-	-	-			-		-	
Restricted for Capital Projects	-	-	-			-		-	
<b>Unrestricted</b>	<b>2,241</b>	<b>207,651</b>	<b>207,651</b>			<b>32,713</b>		<b>8,954</b>	

# SOLID WASTE COLLECTION & DISPOSAL

**ACCOUNT NUMBER: 450-420430**

Description	2020	2021					2022		
	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
<b>EXPENDITURES:</b>									
<b>PERSONAL SERVICES:</b>									
Waste Coll - Salaries	46,091	47,000	47,000	20,534	39,466	60,000	27.66%	50,000	-16.67%
Waste Coll - Retirement	5,622	5,800	5,800	2,494	3,156	5,650	-2.59%	5,675	0.44%
Waste Coll - Life/Health Insurance	5,148	7,600	7,600	3,742	5,458	9,200	21.05%	11,500	25.00%
Waste Coll - Workers Compensation	230	235	235	102	133	235	0.00%	250	6.38%
Waste Coll - Unemployment	4	5	5	2	3	5	0.00%	5	0.00%
Waste Coll - Medicare	699	700	700	309	396	705	0.71%	715	1.42%
Waste Coll - Disability	144	155	155	76	79	155	0.00%	165	6.45%
Waste Coll - Deferred Compensation	3,126	3,200	3,200	1,388	1,812	3,200	0.00%	3,430	7.19%
Waste Coll - Dental Insurance	92	120	120	59	61	120	0.00%	120	0.00%
Waste Coll - OPEB Contribution	1,607	1,650	1,650	712	938	1,650	0.00%	1,750	6.06%
Waste Coll - Miscellaneous	-	100	100	-	100	100	0.00%	100	0.00%
<b>TOTAL PERSONAL SERVICES</b>	<b>62,763</b>	<b>66,565</b>	<b>66,565</b>	<b>29,418</b>	<b>51,602</b>	<b>81,020</b>		<b>73,710</b>	
<b>OPERATING SERVICES:</b>									
Waste Coll - Ads, Dues & Subscriptions	-	500	500	-	500	500	0.00%	500	0.00%
Waste Coll - Printing & Duplications	1,057	2,000	2,000	411	1,089	1,500	-25.00%	1,500	0.00%
Waste Coll - Postage	-	1,000	1,000	-	1,000	1,000	0.00%	1,000	0.00%
Waste Coll - Contractual Services	4,567,393	4,400,450	4,400,450	1,751,988	2,738,303	4,490,291	2.04%	4,713,754	4.98%
Waste Coll - Professional Services	8,713	10,000	10,000	518	4,482	5,000	-50.00%	7,500	50.00%
Waste Coll - Employee Liability	101	115	115	36	83	119	3.48%	125	5.04%
Waste Coll - General Liability	709	780	780	254	504	758	-2.82%	800	5.54%
<b>TOTAL OPERATING SERVICES</b>	<b>4,577,973</b>	<b>4,414,845</b>	<b>4,414,845</b>	<b>1,753,207</b>	<b>2,745,961</b>	<b>4,499,168</b>		<b>4,725,179</b>	
<b>MATERIALS &amp; SUPPLIES:</b>									
Waste Coll - Office Supplies	-	200	200	-	200	200	0.00%	200	0.00%
Waste Coll - Food & Clothing	5,357	10,800	10,800	6,094	2,406	8,500	-21.30%	11,000	29.41%
Waste Coll - Maint. Of Bldg & Grounds	717	1,500	1,500	1,510	290	1,800	20.00%	2,500	38.89%
Waste Coll - Miscellaneous	-	10,000	10,000	-	10,000	10,000	0.00%	10,000	0.00%
Waste Coll - Tool & Equipment	1,682	3,500	3,500	5,491	9	5,500	57.14%	7,500	36.36%
<b>TOTAL MATERIALS &amp; SUPPLIES</b>	<b>7,756</b>	<b>26,000</b>	<b>26,000</b>	<b>13,095</b>	<b>12,905</b>	<b>26,000</b>		<b>31,200</b>	

CONTINUED

## SOLID WASTE COLLECTION & DISPOSAL

**ACCOUNT NUMBER: 450-420430**

Description	2020	2021					2022		
	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
<b>EXPENDITURES: (CONT.)</b>									
<b>OTHER CHARGES:</b>									
Waste Coll - Training & Travel	325	2,000	2,000	46	1,954	2,000	0.00%	4,000	100.00%
Waste Coll - Judgements & Damages	55,000	-	-	-	-	-	0.00%	-	0.00%
Waste Coll - Official Fees	-	100	100	164	11	175	75.00%	100	-42.86%
Waste Coll - Miscellaneous	12,752	20,000	20,000	-	15,000	15,000	-25.00%	20,000	33.33%
<b>TOTAL OTHER CHARGES</b>	<b>68,077</b>	<b>22,100</b>	<b>22,100</b>	<b>210</b>	<b>16,965</b>	<b>17,175</b>		<b>24,100</b>	
<b>INTERGOVERNMENTAL:</b>									
Waste Coll - Intergovernmental	44,216	46,350	46,350	18,477	26,523	45,000	-2.91%	46,350	3.00%
<b>TOTAL INTERGOVERNMENTAL</b>	<b>44,216</b>	<b>46,350</b>	<b>46,350</b>	<b>18,477</b>	<b>26,523</b>	<b>45,000</b>		<b>46,350</b>	
<b>TRANSFERS:</b>									
Transfer to General Fund - Indirect Cost	-	11,000	11,000	-	11,000	11,000	0.00%	11,000	0.00%
<b>TOTAL TRANSFERS</b>	<b>-</b>	<b>11,000</b>	<b>11,000</b>	<b>-</b>	<b>11,000</b>	<b>11,000</b>		<b>11,000</b>	
<b>TOTAL EXPENDITURES</b>	<b>4,760,785</b>	<b>4,586,860</b>	<b>4,586,860</b>	<b>1,814,407</b>	<b>2,864,956</b>	<b>4,679,363</b>		<b>4,911,539</b>	



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

Description	2020	2021					2022		
	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
<b>EXPENDITURES:</b>									
<b>OPERATING SERVICES:</b>									
Recycling Coll - Contractual Services	900	-	-	-	-	-	0.00%	150,000	100.00%
<b>TOTAL OPERATING SERVICES</b>	<b>900</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>150,000</b>	
<b>TOTAL EXPENDITURES</b>	<b>900</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>150,000</b>	

**2022 ST. CHARLES PARISH ANNUAL BUDGET  
SUMMARY OF POSITIONS**

FUND	CODE	DEPARTMENT	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
			BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
001	- 400110	COUNCIL	12.00	12.00	13.00	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	3.00	5.00	5.00	7.00	4.00	5.00
001	- 400206	DISTRICT COURT DIVISION C	1.51	1.52	1.52	1.52	1.53	1.53	1.53	1.22	0.60	0.63
001	- 400207	DISTRICT COURT DIVISION D	1.51	1.52	1.52	1.52	1.53	1.53	1.53	1.22	1.20	1.21
001	- 400208	DISTRICT COURT DIVISION E	1.51	1.52	1.52	1.52	1.53	1.53	1.53	1.22	1.20	1.21
001	- 400235	DISTRICT ATTORNEY	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	6.00	6.00	6.00	6.00	6.00	6.00
001	- 400410	b) REGISTRAR OF VOTERS	7.00	7.00	7.00	7.00	8.00	10.00	10.00	9.00	14.00	23.00
001	- 400510	c) FINANCE	13.00	14.00	14.00	14.00	15.00	15.00	14.00	14.00	13.00	14.00
001	- 400530	PURCHASING	9.00	7.00	6.00	6.00	7.00	7.00	8.00	8.00	7.00	7.00
001	- 400540	PERSONNEL	5.00	6.00	6.00	6.00	6.00	6.00	6.00	5.00	4.00	4.00
001	- 400545	LEGAL SERVICES	4.00	4.00	4.00	4.00	4.00	4.00	3.00	3.00	5.00	5.00
001	- 400610	d) PLANNING & ZONING	19.30	20.30	21.30	17.30	15.30	14.30	15.30	16.30	14.30	15.30
001	- 400611	COASTAL ZONE MANAGEMENT	2.00	2.00	2.00	3.00	3.00	3.00	3.00	3.00	2.00	2.00
001	- 400612	ICC BUILDING CODE	1.00	3.00	3.00	3.00	3.00	6.00	3.00	3.00	3.00	3.00
001	- 400625	INFORMATION TECHNOLOGY	6.20	7.20	5.00	4.00	7.00	4.00	4.00	4.00	4.00	4.00
001	- 400626	GIS	-	-	3.20	5.20	6.20	6.20	7.20	9.20	5.20	5.20
001	- 400640	e) GENERAL GOVERNMENT BUILDINGS	23.00	23.25	24.25	24.00	20.90	22.89	18.00	19.00	16.00	13.00
001	- 400675	RISK MANAGEMENT	5.00	7.00	7.00	4.00	4.00	5.00	5.00	6.00	4.00	4.00

FUND	CODE	DEPARTMENT	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
			BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
001	- 400680	GRANTS ADMINISTRATION	3.00	3.00	3.00	3.00	4.00	3.00	4.00	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	4.00	2.00	3.00	3.00	3.00	3.00	4.00	4.00	4.00	4.00
001	- 410712	EMERGENCY PREPAREDNESS-24 HOUR	5.00	7.00	7.00	8.00	8.00	8.00	8.00	8.00	7.00	7.00
001	- 410800	MOTOR VEHICLE	1.00	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	10.00	11.00	10.00	11.00	11.00	11.00	11.00
001	- 430180	ANIMAL CONTROL	10.00	10.00	10.00	10.00	11.00	14.00	13.00	13.00	12.00	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	1.00
001	- 430227	COMMUNITY SERVICES-HOUSING PRESERVATION								1.00	-	-
001	- 430231	f) COMMUNITY SERVICES-COMMUNITY ACTION	7.71	7.61	9.57	7.74	6.12	9.01	7.06	7.77	8.05	6.90
001	- 430232	COMMUNITY SERVICES-ENERGY ASSISTANCE	0.35	0.45	0.42	0.33	0.32	0.31	0.53	0.49	0.48	0.48
001	- 430233	COMMUNITY SERVICES-SUMMER FEEDING	22.00	20.00	18.00	25.00	27.00	16.00	22.00	23.00	-	-
001	- 430234	f) COMMUNITY SERVICES-COMM SRV CTRS	5.00	6.00	8.00	8.00	11.10	12.11	14.82	17.86	8.86	7.85
001	- 430246	f) COMMUNITY SERVICES-LIHEAP WEATHERIZATION	-	-	-	-	-	-	-	0.50	0.36	0.35
001	- 430247	f) COMMUNITY SERVICES-CSBG ADMINISTRATION	0.14	0.08	0.22	0.21	0.51	0.36	0.31	0.28	0.19	0.20
001	- 430248	f) COMMUNITY SERVICES-CSBG PROGRAM ACTIVITIES	1.80	1.86	1.79	1.72	2.05	1.32	1.28	1.10	1.21	1.22
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	g) COMMUNITY SERVICES-CARES ACT - 2020	-	-	-	-	-	-	-	-	1.00	2.00
001	- 450300	COMMUNITY CENTER	-	5.00	2.00	10.00	5.00	2.50	2.50	2.50	1.50	1.50
001	- 465230	ECONOMIC DEVELOPMENT	4.00	4.00	4.00	3.00	5.00	5.00	4.00	5.00	3.00	3.00
001	- 465235	h) TOURISM	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-
105	- 420270	ROAD LIGHTING	1.00	1.00	1.00	0.67	1.33	1.33	1.33	1.33	1.00	1.00
107	- 465300	i) WORKFORCE INVESTMENT ACT	41.00	9.00	9.00	9.00	18.00	21.00	38.00	28.00	29.00	15.00
110	- 400205	CRIMINAL COURT FUND	2.47	2.44	2.44	2.44	2.41	2.41	2.40	2.33	1.99	1.95
112	- 420210	j) PAVED STREETS	68.00	67.00	65.00	70.00	73.00	81.00	81.00	83.00	78.00	75.00
112	- 420260	k) DRAINAGE	111.70	112.70	114.70	123.20	126.20	122.20	122.20	132.20	127.20	133.20
113	- 450100	l) RECREATION	65.25	64.00	64.00	64.00	60.00	60.50	60.50	62.50	53.50	42.50
113	- 450112	RECREATION SUMMER CAMP	64.00	64.00	82.00	92.00	99.00	68.00	65.00	71.00	-	-
114	- 430170	MOSQUITO CONTROL	1.00	1.01	1.01	0.67	1.35	1.35	1.35	1.35	1.00	1.01
116	- 430251	m) RSVP - FEDERAL	0.35	0.53	0.53	0.53	0.53	0.52	0.53	0.53	0.53	0.46
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
116	- 430270	m) RSVP - LOCAL	3.65	3.47	2.47	2.47	3.47	3.48	3.47	3.47	2.47	2.54

FUND	CODE	DEPARTMENT	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
			BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
401	- 420451	n) WASTEWATER-ADMINISTRATION	7.00	5.00	6.00	5.00	6.00	6.00	6.00	6.00	6.00	5.00
401	- 420452	o) WASTEWATER-COLLECTION & MAINTENANCE	30.00	33.00	33.00	34.00	35.00	40.00	44.00	48.00	47.00	48.00
401	- 420453	WASTEWATER-TREATMENT	19.00	19.00	18.00	18.00	17.00	17.00	17.00	17.00	17.00	17.00
430	- 420541	WATERWORKS - ADMINISTRATION	5.55	6.55	5.55	4.30	4.30	4.30	4.30	4.30	4.30	4.30
430	- 420542	p) WATERWORKS -BILLING & COLLECTING	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	9.00
430	- 420543	q) WATERWORKS - METER READERS	8.16	7.16	7.16	7.16	7.16	7.16	7.16	7.16	7.16	7.83
430	- 420544	WATERWORKS - DISTRIBUTION	22.16	16.16	16.16	16.16	17.16	18.16	16.16	16.16	16.16	15.83
430	- 420545	WATERWORKS -PLANT	18.68	18.68	18.68	18.68	18.68	18.68	19.68	19.68	19.68	19.34
450	- 420430	SOLID WASTE	1.00	0.99	0.99	0.66	1.32	1.32	1.32	1.32	1.00	0.99
<b>TOTAL</b>			709.00	681.00	700.00	730.00	761.00	741.00	759.00	783.00	633.15	619.00

- a) Additional Multi-Media Coordinator.
- b) Variations in Part Time workers to assist with elections. (Additional Early Voting Commissioners)
- c) Duplication of position training before employee retires.
- d) New Position - Case Manager.
- e) Grass cutting services being contracted out.
- f) Adjusted the allocation of Community Services department employees salary charged to this department due to changes in grant funding for this department.
- g) Additional Applications Clerk
- h) Removal of Temporary Employee
- i) WORKFORCE NVESTMENT ACT - less participants.
- j) Less Grass Cutters - this work is gradually being contracted out.
- k) Additional staffing: QA, Engineer II, Operator IV (Sunset), Operator III, Litter Abatement and additional Pump Maintenance.
- l) Less Grass Cutters - this work is gradually being contracted out.
- m) Adjusted the allocation of Personnel percentages.
- n) Removal of Project Consultant.
- o) Addition of an Assets Manager.
- p) Additional Utility Billing Clerk I.
- q) Addition of a Distribution Leadman to Meter Readers.



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

	2011	2012	2013	2014
<b>Governmental activities</b>				
Net Investment in Capital Assets	\$ 140,450,577	\$ 159,338,478	\$ 175,989,169	\$ 181,967,376
Restricted for:	33,691,897			
Maintenance/Operations	-	31,584,479	32,432,876	25,773,560
Debt Service	-	4,591,657	4,474,558	4,848,261
Capital Projects	-	1,884,367	2,573,931	1,280,366
Road Lighting	-	-	984,893	-
Special Revenues Maint & Operations	-	3,263,986	2,638,212	11,752,537
Unrestricted	35,099,858	33,236,679	32,336,391	37,035,528
<b>Total governmental activities net position</b>	<b>\$ 209,242,332</b>	<b>\$ 233,899,646</b>	<b>\$ 251,430,030</b>	<b>\$ 262,657,628</b>
<b>Business-type activities</b>				
Net Investment in Capital Assets	\$ 102,829,417	\$ 102,711,267	\$ 103,607,176	\$ 102,800,061
Restricted for:	10,437,856			
Debt Service	-	2,857,321	2,857,886	2,865,761
Capital Projects	-	7,864,064	6,366,278	6,365,219
Unrestricted	6,016,479	3,379,723	777,476	(425,415)
<b>Total business-type activities net position</b>	<b>\$ 119,283,752</b>	<b>\$ 116,812,375</b>	<b>\$ 113,608,816</b>	<b>\$ 111,605,626</b>
<b>Primary government</b>				
Net Investment in Capital Assets	\$ 243,279,994	\$ 262,049,745	\$ 279,596,345	\$ 284,767,437
Restricted	44,129,753			
Maintenance/Operations	-	31,584,479	32,432,876	25,773,560
Debt Service	-	7,448,978	7,332,444	7,714,022
Capital Projects	-	9,748,431	8,940,209	7,645,585
Road Lighting	-	-	984,893	-
Other Programs	-	-	2,638,212	11,752,537
Unrestricted	41,116,337	36,616,402	33,113,867	36,610,113
<b>Total primary government net position</b>	<b>\$ 328,526,084</b>	<b>\$ 347,448,035</b>	<b>\$ 365,038,846</b>	<b>\$ 374,263,254</b>

**Source:** Audited Comprehensive Annual Financial Report.

Exhibit D-1

2015	2016	2017	2018	2019	2020
\$ 203,387,734	\$ 225,944,557	\$ 218,893,652	\$ 247,608,641	\$ 243,419,229	\$ 252,085,407
21,557,419	18,461,700	23,482,674	24,650,616	22,773,949	31,116,728
4,716,112	1,074,713	1,058,233	1,081,704	587,670	593,805
8,024,372	5,136,013	22,794,158	11,094,360	11,054,206	19,601,328
-	-	-	-	-	-
8,044,395	4,546,285	4,847,138	4,916,024	4,813,947	5,727,827
33,232,957	38,375,182	36,102,407	38,425,278	56,806,297	51,098,989
<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>	<u>\$ 360,224,084</u>
\$ 102,069,628	\$ 99,629,147	\$ 98,824,549	\$ 97,285,929	\$ 97,609,084	\$ 95,179,272
2,471,579	2,471,579	2,064,723	2,064,573	2,064,573	2,064,573
7,418,328	7,418,328	4,378,199	6,746,404	6,753,431	7,726,022
(2,959,002)	(1,943,526)	3,426,881	(1,444,287)	(1,626,033)	926,645
<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>	<u>\$ 105,896,512</u>
\$ 305,457,362	\$ 325,573,704	\$ 317,718,201	\$ 344,894,570	\$ 341,028,313	\$ 347,264,679
21,557,419	18,461,700	23,482,674	24,650,616	22,773,949	31,116,728
7,187,691	3,546,292	3,122,956	3,146,277	2,652,243	2,658,378
15,442,700	12,554,341	27,172,357	17,840,764	17,807,637	27,327,350
-	-	-	-	-	-
8,044,395	4,546,285	4,847,138	4,916,024	4,813,947	5,727,827
30,273,955	36,431,656	39,529,288	36,980,991	55,180,264	52,025,634
<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>	<u>\$ 466,120,596</u>

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

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
<b>Expenses</b>										
Governmental activities:										
General government	\$ 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	\$ 19,360,492
Public safety	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	5,982,608
Public works	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	29,982,440
Health and welfare	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	4,998,124
Culture and recreation	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	4,706,983
Economic development and assistance	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	1,772,499
Interest & other charges on long-term debt	1,068,932	926,822	532,285	450,422	425,400	308,137	394,866	742,309	745,321	507,692
<b>Total governmental activities expenses</b>	<b>65,320,069</b>	<b>69,446,641</b>	<b>65,010,237</b>	<b>65,432,701</b>	<b>57,396,591</b>	<b>64,648,882</b>	<b>65,401,039</b>	<b>61,583,569</b>	<b>71,684,885</b>	<b>67,310,838</b>
Business-type activities:										
Waterworks utility system	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	11,761,822
Wastewater utility system	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	14,232,772
Solid waste collection and disposal	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	4,763,773
<b>Total business-type activities expenses</b>	<b>24,000,872</b>	<b>24,884,115</b>	<b>26,294,408</b>	<b>27,259,738</b>	<b>30,466,257</b>	<b>27,574,467</b>	<b>28,144,753</b>	<b>28,524,368</b>	<b>30,553,376</b>	<b>30,758,367</b>
<b>Total primary government expenses</b>	<b>\$ 89,320,941</b>	<b>\$ 94,330,756</b>	<b>\$ 91,304,645</b>	<b>\$ 92,692,439</b>	<b>\$ 87,862,848</b>	<b>\$ 92,223,349</b>	<b>\$ 93,545,792</b>	<b>\$ 90,107,937</b>	<b>\$ 102,238,261</b>	<b>\$ 98,069,205</b>
<b>Program Revenues</b>										
Governmental activities:										
Charges for services:										
General government	\$ 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	\$ 2,837,892
Public works	48,876	20,896	96,187	102,722	23,395	134,807	56,805	86,418	67,660	80,711
Culture and recreation	199,330	244,226	197,403	248,514	354,126	349,102	274,675	301,686	2,521	-
Operating grants and contributions	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	6,326,267
Capital grants and contributions	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	8,813,687
<b>Total governmental activities program revenues</b>	<b>23,606,787</b>	<b>25,956,962</b>	<b>20,957,500</b>	<b>18,275,703</b>	<b>19,047,968</b>	<b>18,558,535</b>	<b>15,020,404</b>	<b>17,378,260</b>	<b>14,649,709</b>	<b>18,058,557</b>
Business-type activities:										
Charges for services:										
Waterworks utility system	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	13,981,466
Wastewater utility system	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	9,582,006
Solid waste collection and disposal	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	3,737,068
Operating grants and contributions	248,643	227,161	348,468	79,394	151,698	37,500	268,524	817,440	225,794	-
Capital grants and contributions	258,951	283,430	48,464	1,248,414	-	560,802	1,079,750	12,683	-	535,199
<b>Total business-type activities program revenues</b>	<b>22,385,938</b>	<b>22,160,729</b>	<b>22,272,426</b>	<b>24,901,507</b>	<b>25,096,430</b>	<b>26,711,944</b>	<b>27,363,140</b>	<b>27,634,378</b>	<b>27,215,759</b>	<b>27,835,739</b>
<b>Total primary government program revenues</b>	<b>\$ 45,992,725</b>	<b>\$ 48,117,691</b>	<b>\$ 43,229,926</b>	<b>\$ 43,177,210</b>	<b>\$ 44,144,398</b>	<b>\$ 45,270,479</b>	<b>\$ 42,383,544</b>	<b>\$ 45,012,638</b>	<b>\$ 41,865,468</b>	<b>\$ 45,894,296</b>
<b>Net (expenses)/revenue</b>										
Governmental activities	\$ (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)	\$ (49,252,281)
Business-type activities	(1,614,934)	(2,723,386)	(4,021,982)	(2,358,231)	(5,369,827)	(862,523)	(781,613)	(889,990)	(3,337,617)	(2,922,628)
<b>Total primary government net expenses</b>	<b>\$ (43,328,216)</b>	<b>\$ (46,213,065)</b>	<b>\$ (48,074,719)</b>	<b>\$ (49,515,229)</b>	<b>\$ (43,718,448)</b>	<b>\$ (46,952,870)</b>	<b>\$ (51,162,248)</b>	<b>\$ (45,095,299)</b>	<b>\$ (60,372,793)</b>	<b>\$ (52,174,909)</b>



	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
<b>General Revenues &amp; Other Changes in Net Position</b>										
Governmental activities:										
Taxes										
Ad valorem taxes	\$ 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	\$ 29,945,867
Sales taxes	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	35,558,162
Alcoholic beverage tax	45,892	50,889	48,168	46,431	47,960	45,980	43,908	42,748	41,455	43,842
Airport expansion agreement	-	1,381,602	296,893	974,547	685,235	724,255	733,128	791,229	814,997	447,480
Cable TV franchise tax	695,297	732,974	767,343	823,155	868,466	846,010	789,875	782,704	787,658	749,106
Investment earnings	401,819	313,348	253,115	268,392	377,090	661,440	1,022,931	1,990,035	2,693,437	1,713,109
Premium on Bond Issuance	-	-	-	-	-	-	1,115,482	-	-	-
OPEB Contributions	-	-	-	-	-	(259,276)	242,205	254,415	275,208	256,964
Non-employers Contributions	-	-	-	-	-	-	-	683,733	718,280	644,170
Miscellaneous	1,708,946	943,492	1,153,292	1,200,372	278,104	1,067,071	1,130,945	1,115,594	767,764	1,458,293
Gain (Loss) on Defeasance	-	-	-	-	-	252,245	252,245	252,245	135,062	-
Transfer (to) from other funds	(191,553)	(213,836)	(812,124)	(326,134)	(373,450)	(209,980)	(221,290)	11,529	(708,247)	(795,926)
Total governmental activities	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	70,021,067
Business-type activities:										
Taxes										
Ad valorem taxes	-	-	-	15	-	-	1,344,340	1,384,607	2,345,652	3,439,084
Investment earnings	46,625	37,265	27,318	32,798	24,551	44,275	117,632	266,087	383,067	153,384
Miscellaneous	11,184	908	(21,019)	(3,906)	56,783	127,253	(3,818)	12,659	49,087	(370,309)
Capital Contributions of donated assets	-	-	-	-	-	-	305,708	-	-	-
Transfer (to) from other funds	191,553	213,836	812,124	326,134	1,212,293	209,980	221,290	(11,529)	708,247	795,926
Total business-type activities	249,362	252,009	818,423	355,041	1,293,627	381,508	1,985,152	1,651,824	3,486,053	4,018,085
Total primary government	\$ 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	\$ 74,039,152
<b>Change in Net Position</b>										
Governmental activities	\$ 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	\$ 20,768,786
Business-type activities	(1,365,572)	(2,471,377)	(3,203,559)	(2,003,190)	(4,076,200)	(481,015)	1,203,539	761,834	148,436	1,095,457
Total primary government	\$ 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	\$ 21,864,243

Source: Audited Comprehensive Annual Financial Report.

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

	2011	2012	2013	2014
General Fund				
Nonspendable	\$ 417,043	\$ 202,327	\$ 556,807	\$ 442,910
Restricted	3,055,030	260,178	373,827	53,538
Committed	15,012,261	12,052,002	11,017,325	13,940,018
Assigned	16,880,927	23,845,305	21,550,766	21,019,738
Unassigned	4,758,040	6,466,751	8,052,321	9,420,036
Total General Fund	<u>\$ 40,123,301</u>	<u>\$ 42,826,563</u>	<u>\$ 41,551,046</u>	<u>\$ 44,876,240</u>
All other governmental funds				
Nonspendable	\$ 91,749	\$ 67,546	\$ 3,328	\$ 26,816
Restricted	30,636,867	41,064,311	42,730,643	43,601,186
Committed	9,006,227	5,160,704	5,443,989	6,130,265
Assigned	304,264	36,007	35,742	54,134
Unassigned	(23,846)	(7,669)	(1,476)	(2,002)
Total all other governmental funds	<u>\$ 40,015,261</u>	<u>\$ 46,320,899</u>	<u>\$ 48,212,226</u>	<u>\$ 49,810,399</u>

**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

2015	2016	2017	2018	2019	2020
\$ 449,093	\$ 162,863	\$ 103,874	\$ 350,374	\$ 8,437	\$ 189,374
718,977	216,250	-	-	-	-
12,381,828	9,670,087	7,357,133	7,925,215	8,534,496	7,367,140
27,758,632	5,574,161	6,468,704	7,820,414	15,650,729	24,241,039
(2,555,453)	24,655,343	27,810,144	29,445,443	25,340,664	16,993,448
<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>	<u>\$ 48,791,001</u>
\$ 25,854	\$ 21,800	\$ 27,897	\$ 47,141	\$ 43,571	\$ 36,266
41,623,321	29,002,461	52,182,203	56,363,543	39,229,772	57,039,688
5,207,551	12,230,867	8,777,365	9,283,205	23,721,771	19,092,461
22,377	38,334	15,039	14,140	8,852	3,649
(2,355)	(899)	(691)	(2,213)	(913)	3,569
<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>	<u>\$ 76,175,633</u>

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

	2011	2012	2013	2014
<b>Revenues</b>				
Taxes:				
Ad valorem taxes	\$ 22,137,484	\$ 23,765,758	\$ 24,732,161	\$ 25,644,015
Sales taxes	34,268,437	41,172,766	35,144,273	29,753,818
Other taxes	741,189	2,165,465	1,112,404	1,844,133
Licenses and permits	1,220,781	1,229,153	1,286,150	1,371,735
Intergovernmental revenues	20,431,627	22,541,402	16,868,809	13,477,594
Fees, charges, and commissions	784,418	864,930	963,540	1,108,940
Fines and forfeitures	1,169,961	1,244,536	1,207,340	1,399,742
Investment earnings	401,819	313,348	253,115	268,392
Miscellaneous	1,708,592	758,428	1,053,021	1,200,372
Total revenues	<u>82,864,308</u>	<u>94,055,786</u>	<u>82,620,813</u>	<u>76,068,741</u>
<b>Expenditures</b>				
Current:				
General government	13,457,653	14,222,928	17,400,460	14,928,041
Public safety	9,504,072	13,524,991	8,193,492	8,482,639
Public works	18,895,378	16,780,029	16,865,324	17,400,804
Health and welfare	5,874,174	5,511,268	5,630,673	5,655,824
Culture and recreation	3,224,064	3,337,795	3,445,311	3,378,130
Economic development & assistance	1,878,426	1,918,806	2,354,966	1,742,071
Debt service:				
Principal	2,430,000	2,530,000	3,010,000	2,625,000
Interest and other charges	1,098,587	971,725	778,560	482,777
Payment to refunded bond escrow agent	-	-	-	-
Capital outlay	25,948,589	26,320,572	23,614,364	16,125,429
Total expenditures	<u>82,310,943</u>	<u>85,118,114</u>	<u>81,293,150</u>	<u>70,820,715</u>
Excess (deficiency) of revenues over expenditures	553,365	8,937,672	1,327,663	5,248,026
<b>Other financing sources (uses)</b>				
Transfer in	3,014,402	3,828,016	1,562,748	2,341,782
Transfer out	(3,205,955)	(4,041,852)	(2,374,872)	(2,667,916)
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	-	181,853	100,060	56
Compensation for Loss/Damaged Assets	354	3,211	211	1,419
Total other financing sources (uses)	<u>(191,199)</u>	<u>71,228</u>	<u>(711,853)</u>	<u>(324,659)</u>
Net change in fund balance	<u>\$ 362,166</u>	<u>\$ 9,008,900</u>	<u>\$ 615,810</u>	<u>\$ 4,923,367</u>
Debt service as a percentage of noncapital expenditures	6.3%	6.0%	6.6%	5.7%

**Source:** Audited Comprehensive Annual Financial Report.

Exhibit D-4

	2015	2016	2017	2018	2019	2020
\$	22,283,275	\$ 26,995,325	\$ 25,346,617	\$ 25,827,462	\$ 28,152,482	\$ 29,945,867
	28,792,560	28,204,280	33,617,358	34,770,819	35,035,755	35,558,162
	1,601,661	1,616,245	1,566,911	1,616,681	1,644,110	1,240,428
	1,350,951	1,348,498	1,334,238	1,364,941	1,342,588	1,325,564
	14,392,171	15,612,251	11,404,516	14,291,174	9,520,886	15,609,403
	1,130,149	1,294,650	1,222,450	1,190,581	1,192,917	936,047
	1,115,012	897,507	1,042,423	1,043,940	1,013,365	784,249
	377,090	661,440	1,022,931	1,990,035	2,693,437	1,713,109
	754,254	1,067,071	1,130,945	1,115,594	767,764	1,458,293
	<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>	<u>88,571,122</u>
	14,945,487	15,099,546	16,578,170	16,516,513	17,541,257	18,479,968
	4,790,332	4,606,381	4,436,775	4,456,185	4,728,235	5,535,354
	17,782,365	19,156,478	21,867,664	21,015,625	22,472,951	21,535,065
	3,917,635	4,192,990	4,251,673	4,404,681	4,722,110	4,761,216
	3,463,410	3,322,638	3,502,327	3,599,346	3,765,592	3,567,913
	1,727,808	1,603,921	1,638,900	1,775,233	1,738,213	1,743,407
	2,855,000	2,940,000	1,575,000	1,870,000	2,000,000	860,000
	420,954	345,455	220,585	751,313	712,446	620,731
	-	3,520,158	-	-	-	-
	<u>29,973,621</u>	<u>26,807,055</u>	<u>18,426,714</u>	<u>20,402,391</u>	<u>21,799,020</u>	<u>18,318,682</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>	<u>75,422,336</u>
	(8,079,489)	(3,897,355)	5,190,581	8,419,940	1,883,480	13,148,786
	8,580,891	1,578,629	894,532	1,423,454	6,240,538	7,629,659
	(9,708,595)	(1,788,609)	(1,115,822)	(1,411,925)	(6,948,785)	(8,425,585)
	-	-	-	861	88,800	-
	-	-	15,000,000	(2,000)	-	-
	-	-	-	-	-	-
	-	-	1,115,482	-	-	-
	-	-	-	-	(49,344)	(2,000)
	150,123	48,777	85,628	75,264	75,428	78,395
	256	-	-	-	-	-
	<u>(977,325)</u>	<u>(161,203)</u>	<u>15,979,820</u>	<u>85,654</u>	<u>(593,363)</u>	<u>(719,531)</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>	<u>12,429,255</u>
	6.6%	6.0%	3.3%	4.8%	4.7%	2.6%

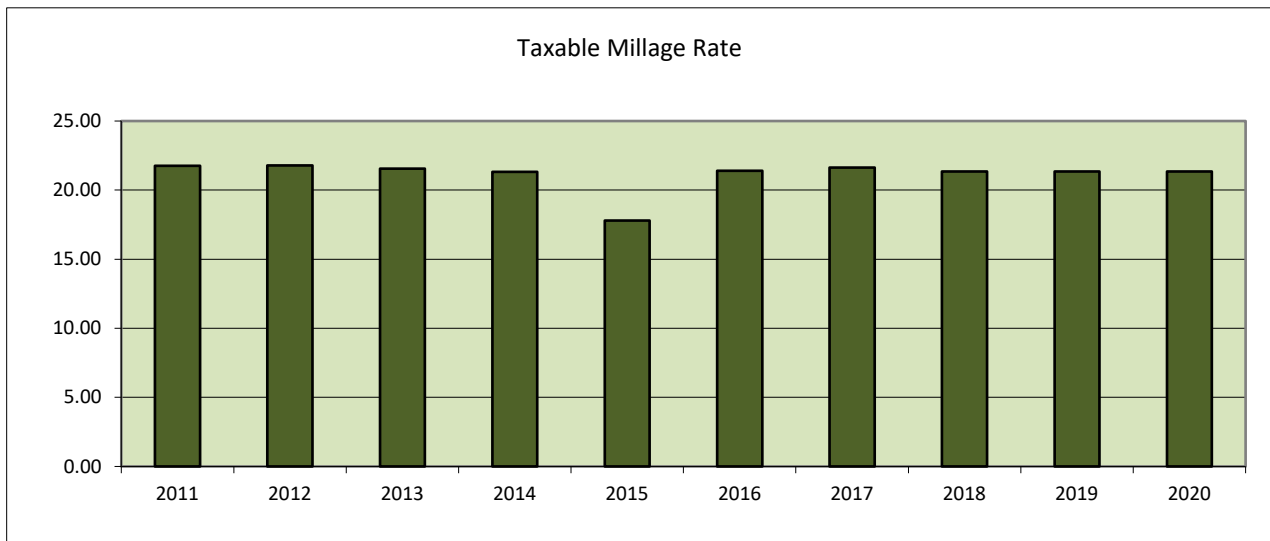
**Parish of St. Charles**  
**Assessed Value and Estimated Actual Value of Taxable Property**  
**Last Ten Years**  
**(Unaudited)**

Year Ended	Real Property		Other	Less: Homestead Exemption	Total Taxable Assessed Value	Total Direct Tax Rate	Estimated Actual Taxable Value	Assessed Value <sup>1</sup> as a Percentage of Actual Value
	Residential Property	Commercial Property	Public Utilities					
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	21.36	14,247,414,380	0.11%
2020	386,834,791	948,134,302	333,737,110	100,232,717	1,568,473,486	21.36	15,684,734,860	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.

<sup>1</sup> Includes tax-exempt property.

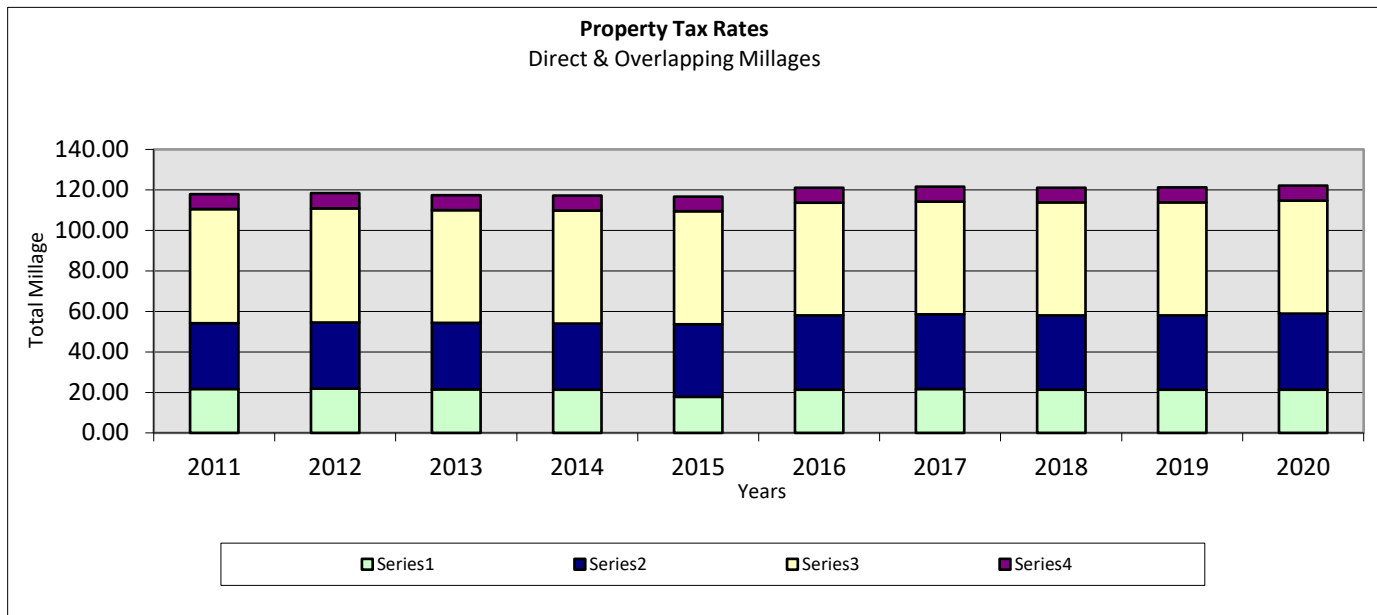


**Parish of St. Charles  
Property Tax Rates  
Direct and Overlapping Governments  
Last Ten Years  
(Unaudited)**

Year	St. Charles Parish			Overlapping Rates <sup>1</sup>								Total Direct & Overlapping Rates
	Operating Millage	Debt Service Millage	Total Parish Millage	Parish			School District			Special Districts		
				Operating Millage	Debt Service Millage	Total Parish Millage	Operating Millage	Debt Service Millage	Total School Millage			
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	
2020	21.36	0.00	21.36	34.42	3.16	37.58	50.75	5.01	55.76	7.41	122.11	

Source: St. Charles Parish Tax Collector, 2019 Tax Roll

<sup>1</sup> 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	2020		2011	
		Taxable Assessed Value	Percentage of Total Taxable Assessed Value	Taxable Assessed Value	Percentage of Total Taxable Assessed Value
Entergy Louisiana, Inc.	Public Utility	\$ 231,443,965	16.2%	\$ 186,611,630	18.3%
Equilon Enterprises, LLC	Chemical Plant	190,969,484	13.4%	-	0.0%
Union Carbide Corporation	Chemical Plant	184,417,087	12.9%	143,818,590	14.1%
Shell Chemical Company	Chemical Plant	109,420,965	7.7%	-	0.0%
Valero Refining, New Orleans	Chemical Plant	76,958,758	5.4%	20,609,214	2.0%
Monsanto Company	Chemical Plant	70,988,426	5.0%	51,825,036	5.1%
Occidental Chemical Corp	Chemical Plant	48,865,733	3.4%	22,854,741	2.2%
Valero Marketing & Supply	Oil Refinery	45,324,116	3.2%	33,876,810	3.3%
Entergy Louisiana, Inc.	Public Utilities	38,619,005	2.7%	-	0.0%
International Matex Tank	Chemical Plant	35,543,813	2.5%	-	0.0%
Motiva Enterprises, LLC	Oil Refinery	-	0.0%	82,522,718	8.1%
Shell Oil Company	Oil Refinery	-	0.0%	48,660,320	4.8%
Motiva Enterprises, LLC	Oil Refinery	-	0.0%	19,399,995	1.9%
Occidental Chemical Company	Oil Refinery	-	0.0%	7,717,800	0.1%
		<u>\$ 1,032,551,352</u>	<u>72.5%</u>	<u>\$ 617,896,854</u>	<u>59.9%</u>

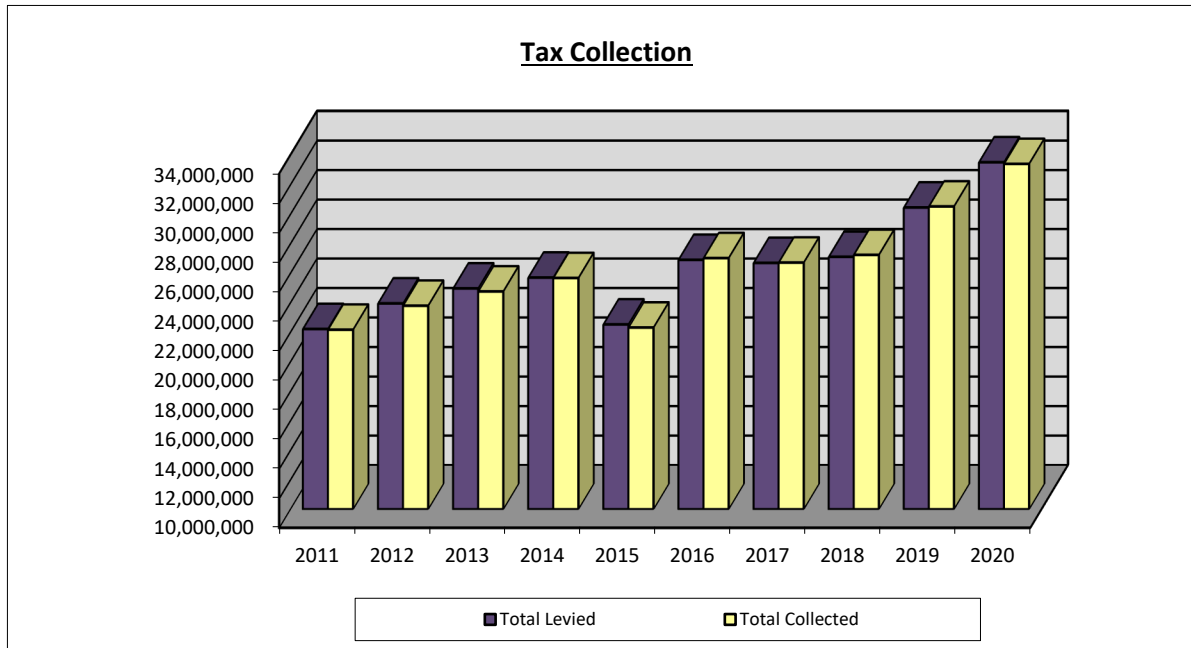
**Source:** St. Charles Parish School Board Comprehensive Annual Financial Report - Statistical Section.  
St. Charles Parish Assessor.



**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
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
2020	33,497,974	33,373,658	99.6	11,293	33,384,951	99.7

Source: St. Charles Parish Tax Collector.



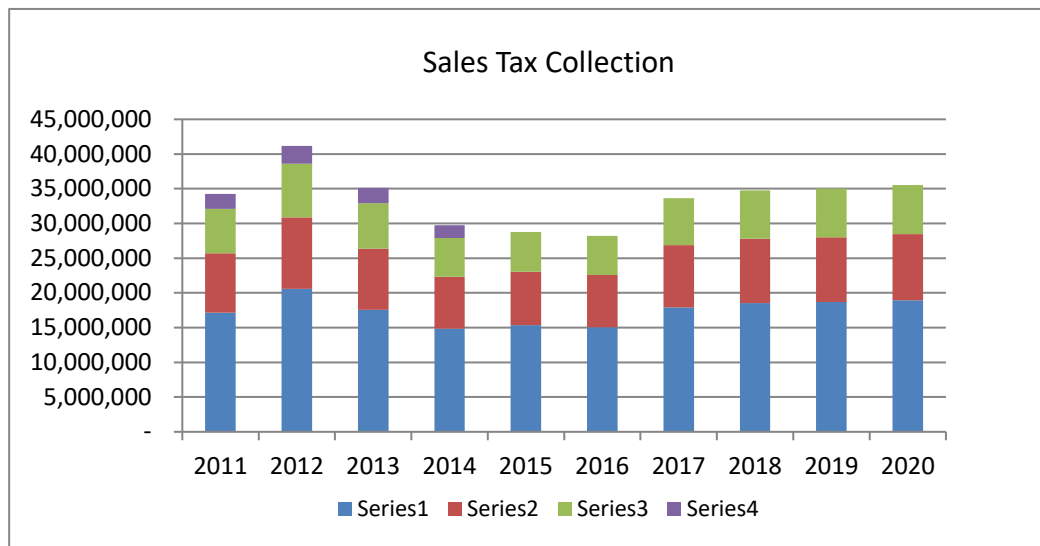
**Parish of St. Charles  
Sales Tax Collections  
Last Ten Years  
(Unaudited)**

<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>
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
2020	18,964,343	9,482,185	7,111,634	-	35,558,162

The following is a summary by area of sales and use taxes being levied within the Parish of St. Charles as of December 31, 2020.

	<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





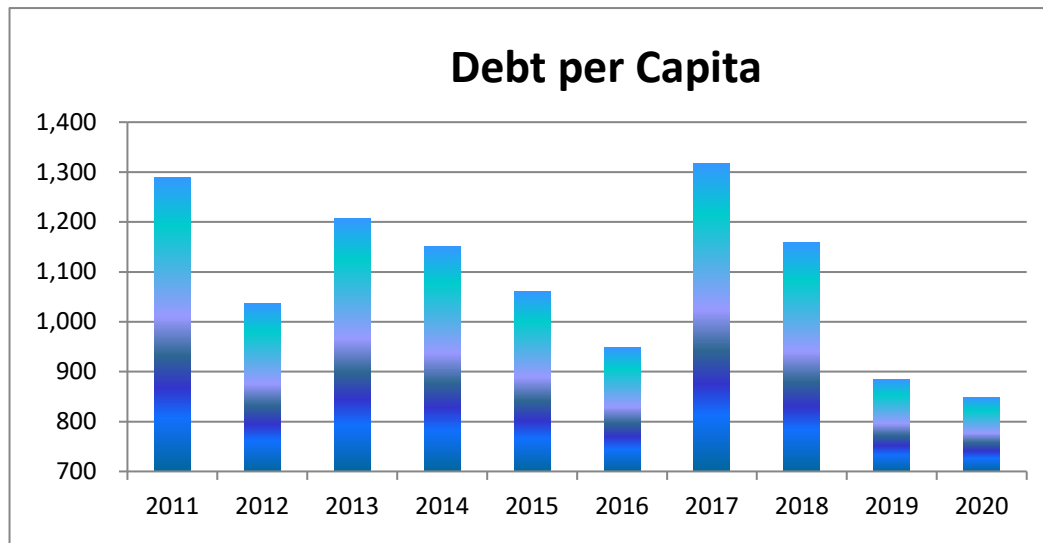
**Parish of St. Charles**  
**Ratio of Outstanding Debt by Type**  
**Last Ten Years**  
**(Unaudited)**

Governmental Activities					
<u>Year</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>
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	-	-
2020	-	1,390,000	13,660,000	-	-

**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
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	1.77%	884
25,088,512	-	-	44,991,202	*	847



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

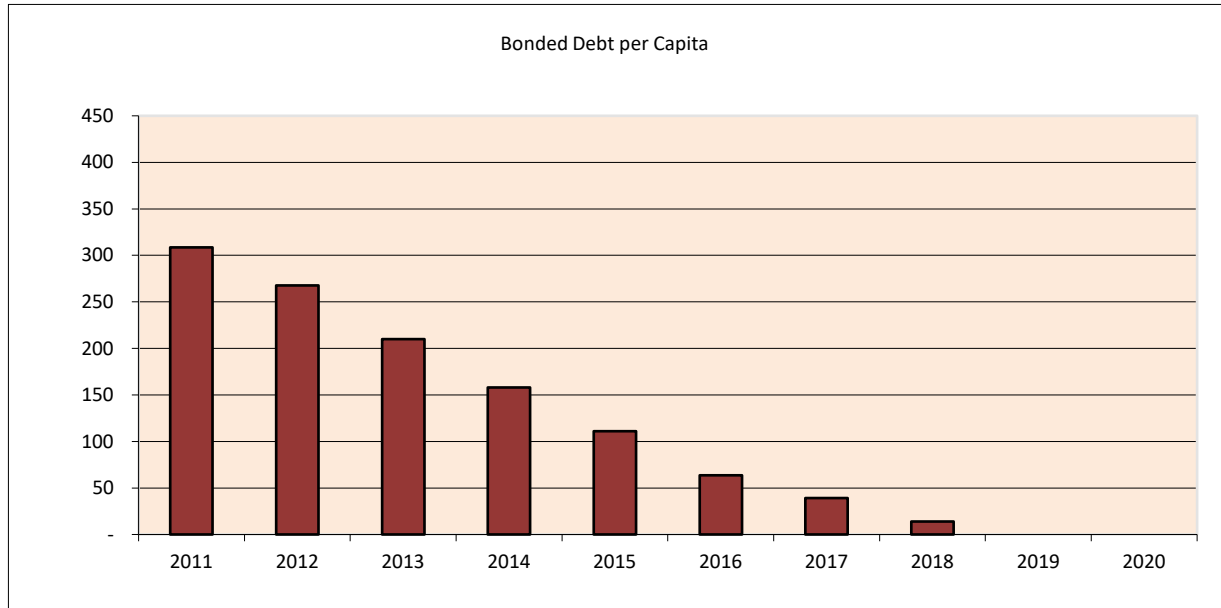
Year	General Obligation Bonds	Less: Amount Available In Debt Service Fund	Total	Percentage of Estimated Actual Value of Property <sup>1</sup>	Debt per Capita <sup>2</sup>
2011	19,265,000	2,974,243	16,290,757	0.16%	309
2012	17,402,762	3,337,088	14,065,674	0.13%	268
2013	14,875,000	3,821,766	11,053,234	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%	-
2020	-	-	-	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.

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

<sup>2</sup> 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, 2020**  
**(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 <sup>1</sup>			
2013 Public Improvement Sales Tax Series	\$ 885,000	100%	\$ 885,000
2019 Public Improvement Sales Tax Series	505,000	100%	505,000
2017 Limited Tax Revenue Bond	13,660,000	100%	13,660,000
2017 Limited Taxable Revenue Bond	<u>2,751,512</u>	100%	<u>2,751,512</u>
Total Direct debt	<u>\$ 17,801,512</u>		<u>\$ 17,801,512</u>
Overlapping:			
St. Charles Parish School Board <sup>2</sup>			
	<u>\$ 84,210,430</u>	100%	<u>\$ 84,210,430</u>
Total Overlapping debt	<u>\$ 84,210,430</u>		<u>\$ 84,210,430</u>
Total Direct and Overlapping debt	<u>\$ 102,011,942</u>		<u>\$ 102,011,942</u>
		2020 Population	53,100
		Per Capita	\$ 1,921

<sup>1</sup> All General Obligation Bonds are secured by Ad Valorem Taxes.

<sup>2</sup> **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>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
Debt Limit *	\$ 111,889,756	\$ 119,742,720	\$ 125,593,253	\$ 130,213,415
Total net debt applicable to limit **	<u>19,265,000</u>	<u>17,165,000</u>	<u>14,875,000</u>	<u>12,500,000</u>
Legal Debt Margin	<u>\$ 92,624,756</u>	<u>\$ 102,577,720</u>	<u>\$ 110,718,253</u>	<u>\$ 117,713,415</u>
Total net debt applicable to the limit as a percentage of debt limit	17.22%	14.33%	11.84%	9.60%

**Source:** Long-term debt note disclosure, Audited Comprehensive Annual Financial Reports. See Note 11.  
St. Charles Parish Tax Collector, 2019 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>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
\$ 136,303,122	\$ 135,468,929	\$ 133,260,763	\$ 136,708,179	\$ 152,431,070	\$ 166,870,620
<u>9,905,000</u>	<u>3,785,000</u>	<u>2,490,000</u>	<u>1,165,000</u>	<u>-</u>	<u>-</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>	<u>\$ 166,870,620</u>
7.27%	2.79%	1.87%	0.85%	0.00%	0.00%

**Legal Debt Margin Calculation for Year 2020**

Assessed value	\$ 1,568,473,486
Add back: homestead exemption	<u>100,232,717</u>
Total assessed value	\$ 1,668,706,203
Debt limit (10% of total assessed value)	166,870,620
Legal Debt Margin	<u>\$ 166,870,620</u>

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

Years	Gross Revenue <sup>1</sup>	Direct Operating Expenses <sup>2</sup>	Net Revenue Available for Debt Service	Debt Service Requirements			Coverage
				Principal	Interest	Total	
<b>Waterworks Utility System Fund</b>							
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
2020	14,177,652	9,279,855	4,897,797	800,000	718,203	1,518,203	3.23
<b>Wastewater Utility System Fund</b>							
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
2020	14,456,185	10,272,276	4,183,909	440,000	24,210	464,210	9.01

<sup>1</sup> **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)

<sup>2</sup> **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)**

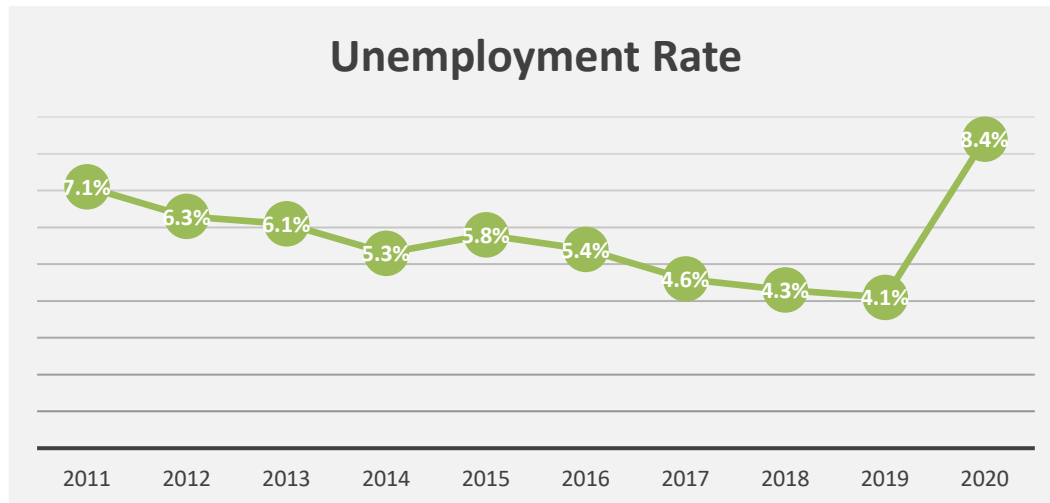
Year	Population <sup>2</sup>	Personal Income <sup>2</sup> (thousands of dollars)	Per Capita Personal Income <sup>2</sup>	Median Age	School Enrollment <sup>1</sup>	Unemployment Rate
2011	52,780	1,968,913	37,491	36.9	9,851	7.1%
2012	52,517	2,019,391	38,332	37.3	9,766	6.3%
2013	52,681	2,081,648	39,562	37.2	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	2,636,925	49,660	37.9	9,681	4.1%
2020	53,100	*	*	*	9,797	8.4%

**Sources:**

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

<sup>2</sup> 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	2020			2011		
	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									
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
<b>GENERAL FUND</b>										
Animal Control	6.00	6.00	8.00	8.00	8.00	8.00	8.00	9.00	10.00	10.00
Coastal Zone Management	2.00	2.00	2.00	2.00	2.00	2.00	3.00	3.00	3.00	3.00
Community Action	5.75	5.80	6.96	7.71	7.61	7.57	7.74	9.12	8.88	8.10
Community Center	-	-	-	-	-	-	-	0.50	0.50	0.50
Community Serv. Block Grant	2.90	2.85	1.69	1.94	1.94	2.01	1.93	1.68	1.59	1.42
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	2.00	2.00	3.00	3.00	3.00	3.00	4.00	4.00	4.00	4.00
Council and Administration	20.00	20.00	20.00	20.00	19.00	20.00	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	4.53	4.53	4.56	4.56	4.58	4.59	4.59	4.60
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	9.00	9.00	9.00	10.00	10.00	11.00	11.00	11.00	11.00
Energy Assistance	0.35	0.35	0.35	0.35	0.45	0.42	0.33	0.31	0.53	0.48
Finance	12.50	12.50	13.00	13.00	13.00	13.00	13.00	13.00	13.00	13.00
General Government Buildings	17.00	17.00	18.00	19.00	21.25	21.25	21.00	18.89	15.00	15.00
GIS Info Systems	-	-	-	-	-	1.20	3.20	3.20	3.20	3.50
Grants Administration	2.00	2.00	3.00	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	3.00	3.00	3.00	6.00	3.00	3.00
Information Technology	5.00	4.00	4.20	4.20	5.20	4.00	3.00	4.00	4.00	4.00
Legal Services	3.00	3.00	3.00	3.00	3.00	3.00	3.00	2.00	2.00	2.00
Parish President	4.00	4.00	4.00	4.00	4.00	4.00	5.00	6.00	6.00	6.00
Personnel	5.00	5.00	5.00	4.00	5.00	5.00	5.00	5.00	5.00	5.00
Planning and Zoning	17.00	17.00	17.30	17.30	17.30	15.30	15.30	14.30	14.30	14.30
Public Information Office	2.00	2.00	2.00	2.00	2.00	2.00	2.00	3.00	3.00	3.00
Purchasing	8.00	8.00	8.00	8.00	7.00	6.00	6.00	6.00	7.00	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	3.00	4.00	4.00	3.00	3.00	3.00	3.00
<b>TOTAL GENERAL FUND</b>	<b>164.50</b>	<b>162.50</b>	<b>166.03</b>	<b>168.03</b>	<b>174.31</b>	<b>172.31</b>	<b>176.07</b>	<b>180.59</b>	<b>175.59</b>	<b>174.90</b>
<b>SPECIAL REVENUE FUNDS</b>										
Criminal Court Fund	-	-	2.47	2.47	2.44	2.44	2.42	2.41	2.40	2.40
Mosquito Control	1.00	1.00	1.00	1.00	1.01	0.67	0.67	1.01	1.01	1.01
Parks and Recreation	38.25	40.25	40.25	40.25	33.00	33.00	31.00	33.50	33.50	33.50
RSVP - Federal	1.20	0.60	0.55	0.35	0.53	0.53	0.53	0.52	0.53	0.53
RSVP - Local	1.85	2.40	2.45	1.65	1.47	1.47	1.47	1.48	1.47	1.47
RSVP - Nonfederal	0.95	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-	-
Road and Drainage	158.50	168.50	167.70	172.70	174.70	175.70	189.20	194.20	191.20	197.60
Road Lighting	1.00	1.00	1.00	1.00	1.00	0.67	0.67	1.00	1.00	1.00
Workforce Investment Act	24.50	10.50	11.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00
<b>TOTAL SPECIAL FUNDS</b>	<b>227.25</b>	<b>225.25</b>	<b>227.42</b>	<b>229.42</b>	<b>224.15</b>	<b>224.48</b>	<b>235.96</b>	<b>244.12</b>	<b>240.11</b>	<b>246.51</b>
<b>ENTERPRISE FUNDS</b>										
Wastewater Utility System	53.00	53.00	53.00	54.00	53.00	53.00	55.00	60.00	65.00	65.00
Waterworks Utility System	53.25	54.25	56.55	55.55	55.55	54.55	54.30	54.30	55.30	55.60
Solid Waste	1.00	1.00	1.00	1.00	0.99	0.66	0.66	0.99	0.99	0.99
<b>TOTAL ENTERPRISE FUNDS</b>	<b>106.25</b>	<b>107.25</b>	<b>109.55</b>	<b>110.55</b>	<b>109.54</b>	<b>108.21</b>	<b>109.96</b>	<b>115.29</b>	<b>121.29</b>	<b>121.59</b>
<b>TOTAL ALL FUNDS</b>	<b>498.00</b>	<b>495.00</b>	<b>503.00</b>	<b>508.00</b>	<b>508.00</b>	<b>505.00</b>	<b>522.00</b>	<b>540.00</b>	<b>537.00</b>	<b>543.00</b>

**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)**

<b>Function / Program</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>
<b>Primary Government:</b>										
Governmental Activities:										
General Governmental										
Number of checks written yearly	26,457	26,980	27,446	26,457	26,212	25,793	26,579	28,860	28,381	27,653
Number of building permits issued	483	510	510	466	496	303	352	432	395	402
Number of purchase orders issued	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	5,387	7,491	8,624	7,928	8,722	8,239	8,473	7,878	20,099	20,365
Number of street lights	94,587	123,233	132,877	140,446	141,089	141,951	142,813	143,282	*	*
Miles of Roads Maintained <sup>1</sup>	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	6,185	7,928	6,263	7,471	7,675	7,340	5,163	5,758	5,612	-
Number of Members in Workforce Investment Act	2,793	2,774	2,180	2,555	6,528	7,907	5,173	6,358	6,358	69
Number of Graduates in Workforce Investment Act	49	93	75	54	72	45	38	*	42	18
Number of Retired Senior Volunteers	700	690	646	654	676	706	638	615	716	600
Culture and Recreation										
Number of participants in group sports										
Baseball -youth	1,389	1,243	1,471	1,416	1,307	1,261	1,317	1,448	1,416	188
Basketball -youth & adults	1,522	1,591	1,338	1,344	1,297	1,161	1,289	1,364	1,367	1,177
Cheerleading -youth	215	200	150	135	89	120	112	112	108	160
Football -youth & adults	782	764	791	654	703	550	694	646	619	320
Healthy Kids Running	-	-	-	-	-	216	220	253	267	-
Senior/Special Olympics	1,152	1,125	1,103	1,103	1,103	983	975	1,042	1,066	-
Softball -youth & adults	1,299	1,300	1,210	975	873	862	851	820	661	153
Soccer -youth	800	900	900	900	900	900	900	900	900	886
Tennis	-	-	-	-	100	133	95	80	105	-
Track -youth	60	50	45	45	45	48	70	56	53	-
Volleyball - youth	218	288	282	274	252	288	278	275	310	324
Number of Summer/Swamp camp participants	468	464	437	689	662	755	515	540	584	209
Business-type Activities:										
Waterworks										
Number of metered customers	20,791	20,916	21,028	21,173	21,373	21,386	21,498	21,632	21,811	22,032
Water Consumption (million gallons per year)	2,464	2,209	2,174	2,245	2,282	2,171	2,147	2,160	2,167	2,185
Number of work orders issued	17,895	18,910	20,050	20,298	21,662	20,404	20,859	21,684	21,155	18,013
Wastewater										
Number of metered customers	18,080	18,152	18,198	18,314	18,503	18,487	18,574	18,708	18,855	19,043
Sewerage treatment (million gallons per year)	1,418	1,340	1,310	1,279	1,301	1,233	1,210	1,244	1,213	1,243
Number of work orders issued	2,833	3,434	2,876	1,804	1,704	1,782	1,825	1,450	1,758	1,748
Solid Waste Collection										
Waste collected (tons per year)	31,572	31,503	29,997	29,314	29,140	28,414	30,897	32,228	31,400	34,796
Residencies receiving services	18,187	18,132	18,390	18,390	18,390	18,390	17,577	18,300	18,778	18,778
<b>Component Unit:</b>										
Library Service District, No. 1										
Number of books owned	246,547	248,231	261,048	265,522	270,482	242,982	240,168	253,255	272,723	277,308
Number of registered borrowers	41,533	30,700	32,542	33,875	34,902	36,527	37,969	39,806	37,665	35,822
Number of items circulated	234,092	220,346	226,554	237,571	244,501	227,930	230,992	238,509	254,231	199,496

**Source:** Various Parish Departments

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

<sup>1</sup> 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.  
 2020 - Sport participation was low due to Covid-19 virus.

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

<u>Function / Program</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>	<u>2020</u>
<b>Primary Government:</b>										
Governmental Activities:										
Public Safety										
Fire Stations	22	22	22	22	22	21	22	22	22	22
Fire Hydrants	522	525	525	525	525	525	530	542	548	*
Public Works										
Drainage Lines (miles)	40.29	40.56	40.56	40.56	40.56	40.56	41.41	41.53	41.60	*
Number of Pump Stations	45	45	52	52	52	52	53	55	55	55
Sidewalks (miles)	20.67	20.67	20.67	20.67	20.67	20.67	20.67	20.67	20.67	*
Number of Streetlights	859	864	864	864	864	864	876	907	917	917
Culture and Recreation										
Parks owned	19	19	19	19	19	27	27	27	27	27
Parks maintained	41	41	41	41	41	52	52	52	52	52
Business-type Activities:										
Waterworks										
Plant Production Capacity (millions of gallons per day)	21	21	21	21	21	19	19	19	19	19
Water Mains (miles)	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	10.7	10.7	10.6	10.6	10.6	10.6	10.6
Wastewater										
Number of Lift Stations **	315	351	351	351	351	337	337	338	338	*
Sewer Lines (miles)	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	11.50	11.50	11.50	11.50	11.50	11.50	11.50	11.50
<b>Component Unit:</b>										
Library Service District, No. 1										
Number of Libraries	6	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.

<sup>1</sup> 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, 2020**  
**(Unaudited)**

<u>Kind of Insurance Coverage</u>	<u>Insurance Company</u>	<u>Policy Amount</u>	<u>Policy Expiration</u>
Excess Property	AmRisk Insurance, LLC	109,282,593	05/01/21
Flood Insurance	Wright National Flood Insurance Company	16,356,900	09/10/21
Automobile Liability and Collision	American Alternative Insurance Corp.	10,000,000	05/01/21
General Liability	American Alternative Insurance Corp.	10,000,000	05/01/21
Public Officials and Employees Liability	American Alternative Insurance Corp.	10,000,000	05/01/21
Terrorism Insurance	Lloyds of London	5,000,000	05/01/21
Workers Compensation	Parish Government Risk Management Agency		01/01/21
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	05/01/21
Boiler & Machinery	Hartford Steam Boiler	50,000,000	05/01/21

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.