



Annual Budget

2023 —

For the Fiscal Year ended December 31, 2023

Parish of St. Charles
Hahnville, Louisiana

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, 2022

Christopher P. Morill

Executive Director

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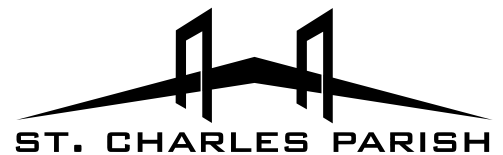
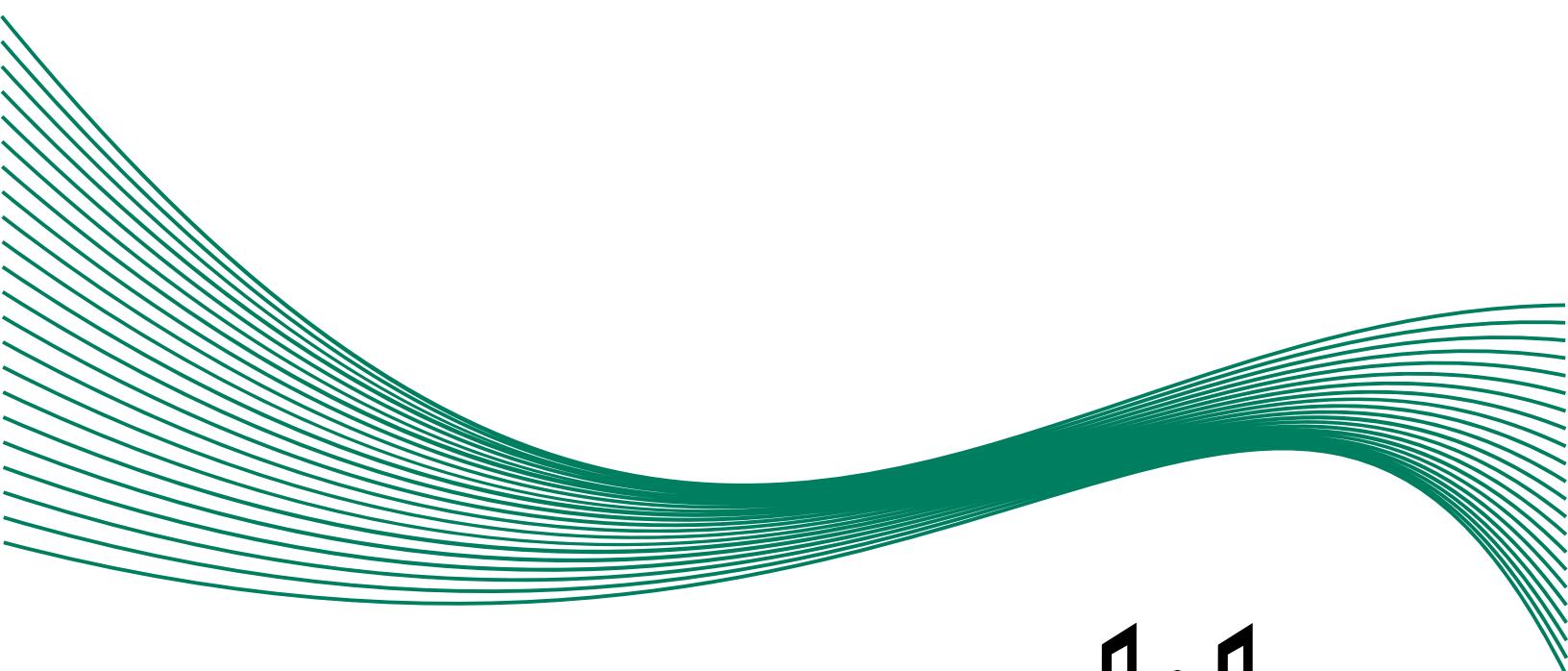
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BUDGET MESSAGE

Annual Budget 2023





MATTHEW JEWELL
PARISH PRESIDENT

ST. CHARLES PARISH

OFFICE OF THE PARISH PRESIDENT

September 23, 2022

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 2023 Consolidated Operating and Capital Budget.

In my third year in office, my administration continues to face significant challenges including supply chain, workforce shortages and the continued economic effects from the 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 levee 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 2023. 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.

These 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.

Levee 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.

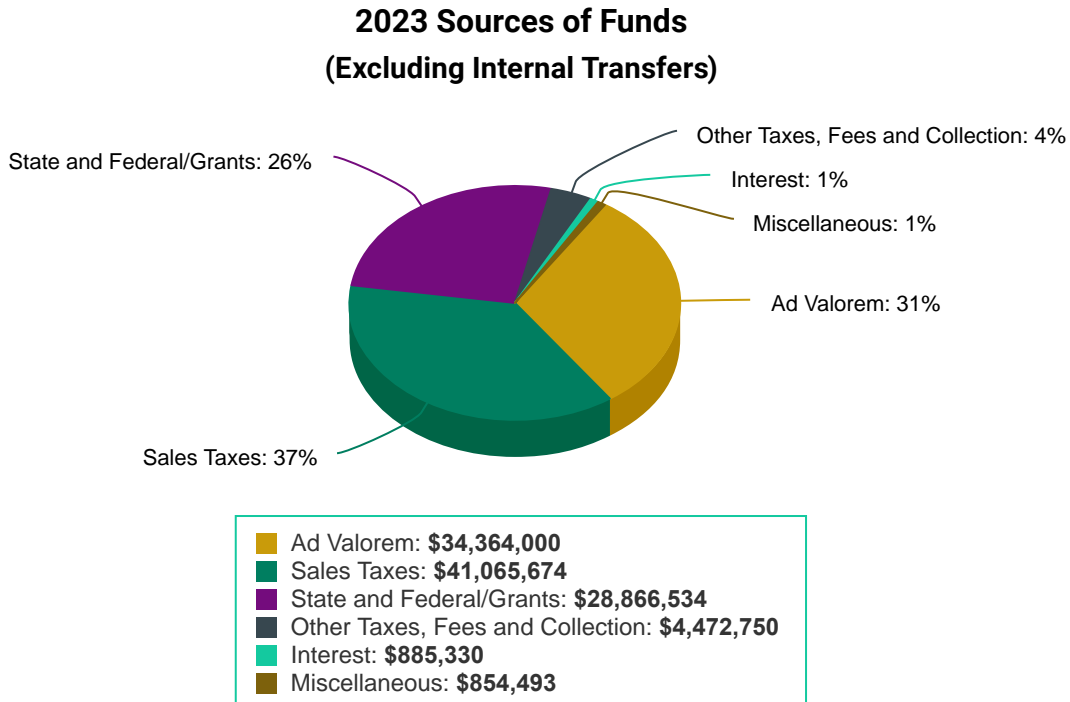
Budget Overview & Highlights

The summary of the operating and capital budget for governmental funds for 2023 includes revenues and other financing sources of \$111,502,948 plus estimated fund balances carried over from 2022 (beginning fund balances) of \$130,967,457 and expenditures of \$222,808,327. The summary of operating and capital budget for proprietary funds includes revenues of \$33,290,811 cash expenses of \$29,832,226 and non-cash depreciation expenses of \$7,313,738.

Revenues

Sales tax collections equal 37% of budgeted revenues, while ad valorem taxes equal 31% of governmental funds. This shift in sales tax revenue is a direct result of the global pandemic that began in March of 2020, however initial expectations were that sales tax would decrease because of the pandemic, instead they have continued to increase. After discussions with the St. Charles Parish School Board, the sales tax collector for the Parish, they believe 2023 will outpace 2022 collections slightly, which given implications that the US economy may be headed for a recession in the near term, a slight increase represents a tremendous positive for the Parish.

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 Assessor’s office temporarily reduced the assessed value of the Parish by 10%, reducing the Taxing Districts collections in 2022. However, because of numerous items coming off their 10-year tax exemptions, the assessor is projecting a 13% increase in Assessed Value for 2023. The remaining sources of revenue for governmental funds shown in the chart below:



User fees provide 86% of the revenues in Proprietary funds. The remaining 17% comes from Ad Valorem Tax Revenue, transfers from Bond Proceeds, Grants and interest earnings.

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 8.94% 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 2022, followed by a balancing off sales tax revenues in 2023, The School Board does believe sales

tax revenue will continue to increase each year, but more along the 1 - 2% per year, versus the large increases witnessed in 2021 and 2022

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.

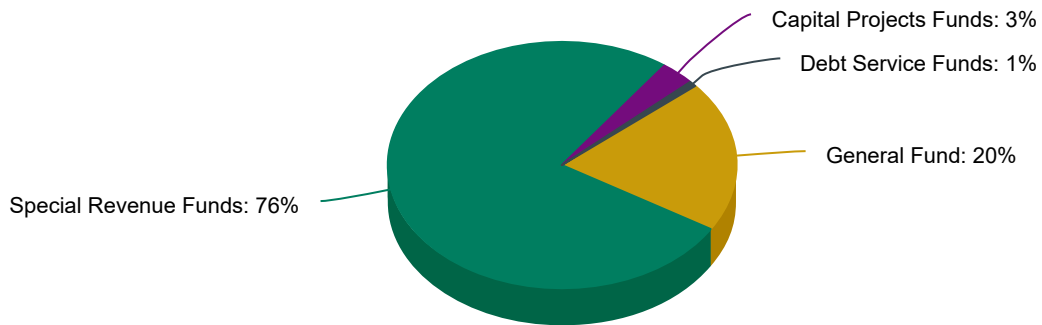
History of Sales Tax Collections

Year		Collections	% Change
2013	Actual	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		38,242,080	7.02%
2022	Projected	40,819,065	6.74%
2023	Budgeted	41,065,674	0.60%

Appropriations:

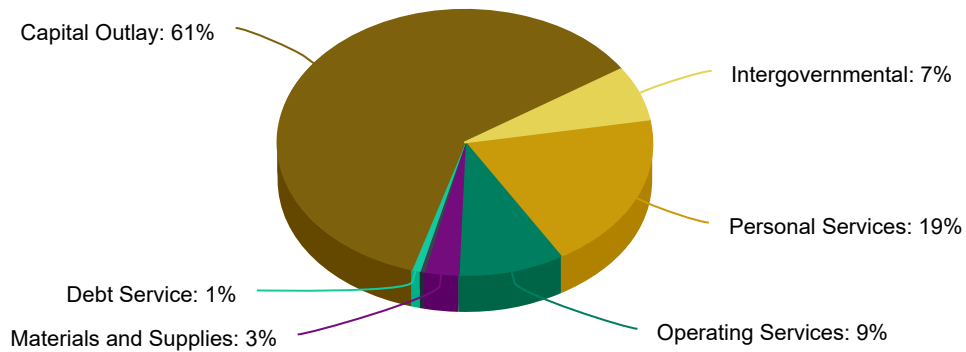
The total Governmental Fund Budget for 2023 is \$222,808,327, which is \$43,872,167 higher than that of the projected ending 2022 budget, a total increase of 25%. This increase is strictly project driven, thus the large increase represents the fact that the Parish reduced its projected ending 2022 Capital Project Expenditures and rolled those projects into the 2023 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	\$41,951,694
Special Revenue Funds	\$161,722,807
Capital Projects Funds	\$6,726,836
Debt Service Funds	\$1,486,162

2023 Appropriations by Budget Code Governmental Funds



Personal Services	\$40,744,827
Operating Services	\$19,269,941
Materials and Supplies	\$6,221,662
Other Charges	\$836,827
Debt Service	\$1,488,428
Capital Outlay	\$129,462,725
Intergovernmental	\$13,863,089

The total increase in capital outlay from the original 2022 budget is estimated at \$41,095,522, with the primary driving factors being capital outlay for the Parish's ongoing \$53 million in levee projects, particularly the two Pump Stations in Montz totaling \$1 million, Sunset Auto Bar Screen Cleaners for \$11 million as well as \$8 million for the Sunset Pump Station upgrade. The other large factors contributing to the increase from 2022 are multiple public work projects totaling \$25.1 million, an increase of \$25 million from 2022.

Throughout this budget message, I will make comparisons to the Parish's 2021 financial information because it is the most recent audited financial information available. Expectations of the estimated 2022 financial information, the original 2022 budget and the proposed 2023 budget are also presented herein.

Hurricane Ida

On the morning of Sunday, August 29, 2021, Hurricane Ida made landfall as a strong 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 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 exceeded \$50 million, which included over \$20 million in damages to Parish property. To date, the Parish has spent nearly \$40 million on Ida related costs, the majority of which was debris removal and disposal, totaling just under \$30 million.

The Parish was informed that FEMA may take more than a year to reimburse our costs associated with the storm. As a result, the Parish has received approval of a \$50 million Hurricane Recovery Note to help cover these unexpected costs. To date, the Parish has utilized \$20 million of this note and does not anticipate any further drawdowns. The Parish must pay two years of interest on the note prior to paying the balance in full. The Parish will then pay the note in full once reimbursements from FEMA are sent. FEMA has approved 100% reimbursement for the first 45 days of the storm, after which the reimbursement drops to 90%. 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.

General Fund

The actual ending 2021 General Fund balance of \$39,445,936 was \$9.3 million lower than that of 2020. The ending fund balance for 2022 is estimated to be \$50,618,410. The 2023 budget includes \$10,355,691 of expenditures in excess of revenues budgeted which will leave an ending fund balance of approximately \$8,116,080. Included in these expenditures are transfers totaling \$35,312,329. The transfers include \$15,796,329 for Flood Protection, \$12,875,000 for Roads and Drainage, \$4,950,000 for Capital Projects for the Recreation Department as well as the following operating subsidies: \$240,000 for RSVP, \$236,000 for the Criminal Court Fund and \$1,065,000 for Solid Waste.

As was the case in 2022, Year 2023'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.

The General Fund is heavily dependent upon sales tax revenue as a funding source. Currently, 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 \$8,116,080, 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.

In 2022, the Department of Community Services, continued 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 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, \$9,025,668 for operating and maintaining General Governmental Buildings, \$3,414,954 for Planning & Zoning, CZM and ICC Building Codes, \$2,129,359 for the District Attorney's Office, \$1,657,820 for the Sheriff's Office, including the feeding and housing of Parish prisoners, and \$1,954,632 for 29th Judicial District Court System.

The requested budget for Personal services in the General Fund is increasing approximately \$1,931,801, or 11.64% from the 2022 projected ending amount. The reason for this increase is due to the implementation of the new Civil Service Pay Plan, a 12% projected increase in Health Insurance as well as the cost of living and merit raises included for 2023.

GASB 45

In 2004, the Governmental Accounting Standards Board (GASB) released Statement 45 (GASB 45) concerning health and other non-pension benefits for retired public employees also referred to as "other post-employment benefits" or OPEB. The Parish was required to implement this new standard in its 2008 financial statements. This rule requires the Parish to report its annually accruing cost of future health benefits for retirees whether they have provided the funds to offset the cost or not. The premise is to identify the anticipated costs associated with employees currently working, 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 \$16,24,883 to reach our current obligation. Please note that the \$2.5 million start up amount was from the General Fund. For 2023, a total of \$365,223 is in the General Fund budgeted 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 2023, the Trust will be funded at approximately \$9.7 million.

Special Revenue Funds

It is estimated that the fund balance of the Parish's Special Revenue Funds will decrease by approximately \$59,149,814 from the projected result for 2022. 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 2023 budget, my administration began the process of rolling over those projects that we do not expect to start until 2023, 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 2023 are approximately \$116,485,921, which is 226% higher than the budgeted amount for the year ending 2022.

With the passage of the Levee and Wastewater millages, previous funding sources utilized for said capital outlay projects can now be concentrated towards the continued 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 \$26,827,078 of Roads and Drainage projects to be completed by the end 2022 with another \$51,974,446 budgeted for 2023. Should these projects be implemented, the unrestricted fund balance will end at approximately \$946,995, down from the \$30,174,622 expected to remain as of 12/31/ 2022.

The Roads and Drainage Fund is also heavily dependent upon sales tax revenue as a funding source. Over 43% of the revenues expected in 2023 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 224 individuals for 2023 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 2023 to be transferred to the St. Charles Parish Retiree Benefits Funding Trust from Roads and Drainage is \$436,564.

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 budget. 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 \$15,131,100 including \$10,806,315 of Capital Outlay. These expenditures are \$1,860,135 above the revenue that is expected to be generated in 2023. Because of this deficit, there is a budgeted \$4,950,000 transfer from the General Fund to Recreation.

Contributions from the General Fund remain higher than the funding provided by federal grants for the Retired Senior Volunteer Program. This budget includes a subsidy of \$250,000 which allows the Retired 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 2021, 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 \$2,478,924.

Expenditures in the Mosquito Control Fund have also increased from our projections, rising a total of \$106,179 from prior year 2022. 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 27.5% over the expected ending 2022 balance, which is directly attributed to increasing the headcount by 19 in our Public Works Department, the implementation of the new Civil Service Pay Plan, a 12% projected increase in Health Insurance as well as the cost of living and merit raise adjustments included in the budget.

All Special Revenue Funds are budgeted to provide an acceptable level of service to the public during 2023 and ending fund balances met the minimum recommended level, with the exception of the Retired Senior Volunteer Program. However, to insure sound financial operations and capital improvements, changes are required for some of the Special Revenue Funds. Long term capital improvement funding for Roads and Drainage must be obtained, and the functions of the Department of Parks and Recreation, Mosquito Control and Retired Senior Volunteer Program must be maintained within budget constraints.

Capital Project Funds

Ending fund balance in the Parish's Capital Project Funds is expected to decrease \$10,412,764 by the end of 2023. This decrease is primarily attributed to the \$9,729,353 of budgeted projects in the new GOMESA Construction Fund, which came about from the \$12,455,000 Louisiana Community Development Authority Revenue Bond (St.

Charles Parish GOMESA Project), Series 2022 that the Parish successfully obtained on March 30, 2022 for the purpose of completely vital drainage work throughout the Parish.

Debt Service Funds

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

Enterprise Funds

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

St. Charles Parish began its new Solid Waste contract with River Birch, on May 1, 2022 and will expire April 30, 2027. 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 \$1,065,000 from the General Fund is budgeted for 2023. The Parish will continually renegotiate contract terms in hopes of minimizing future transfers.

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 \$3.9 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% twenty-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 principal 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 which was completed in 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 \$400,000 per year.

On June 16, 2022, The Parish received approval for a new \$10 million, 0.95% 20-year loan with the LDEQ for vital sewer improvements, most importantly the addition of a new Sewer Treatment Pond on the Westbank of the Parish. 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 \$500,000 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. No transfers were budgeted in 2023 from the General Fund, but this department will be closely monitored should the need arise.

Personal Services

Personal Services, wages and benefits, are budgeted to increase 4% in the governmental funds and increase 11% in proprietary funds from the original budget for 2023. Due to extreme inflation, the 2023 budget includes a 4% cost of living increase for our employees and a 3% merit raise for eligible employees. Additionally, the Budget includes the newly implemented Job Study performed by SSA wherein a new step system has been adopted.

The primary reason for the increase in Personal Services in the Governmental funds and Proprietary funds is due not only to the cost of living and merit adjustment, but also the newly implemented Job Study as well as the 12% budgeted increase in Health Insurance for 2023.

Medical insurance benefits for Parish employees have remained consistent from 2021 to 2022; however our Third Party insurance provider expects this trend to reverse in 2023 as the country continues to reopen, thus a 12% increase is budgeted for 2023.

In 2022, the Parish paid \$1,507 per month for HMO family coverage and is currently still paying \$1,507 per month. This year an employee pays \$142 (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 ensure 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 has been steadily declining to a current 2023 rate of 11.5%, with an estimated budget cost to the Parish of \$4,044,428, an overall increase of \$270,467 from the 2022 Budget estimate. Even though the rate remains the same, the increase for 2023 is directly attributable to the implementation of the new Job Study, the cost of living and merit adjustments, as well as the increasing headcount of Parish Personnel over 2022.

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

Future Requirements

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

In closing, I want to thank the Finance Department, my executive staff, and all department heads for their dedication and cooperation in preparing this proposed budget. 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 2023 another great year for St. Charles Parish.

Sincerely,

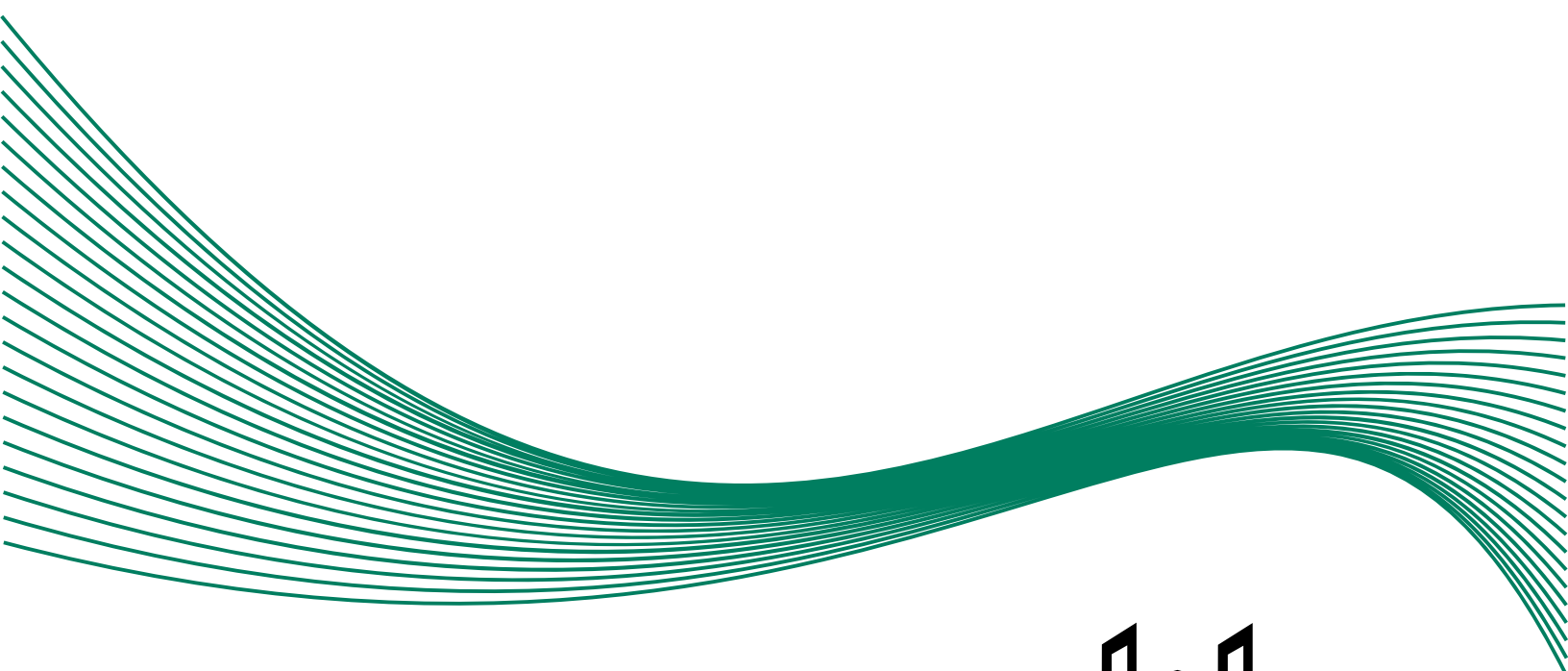


Matthew Jewell
Parish President



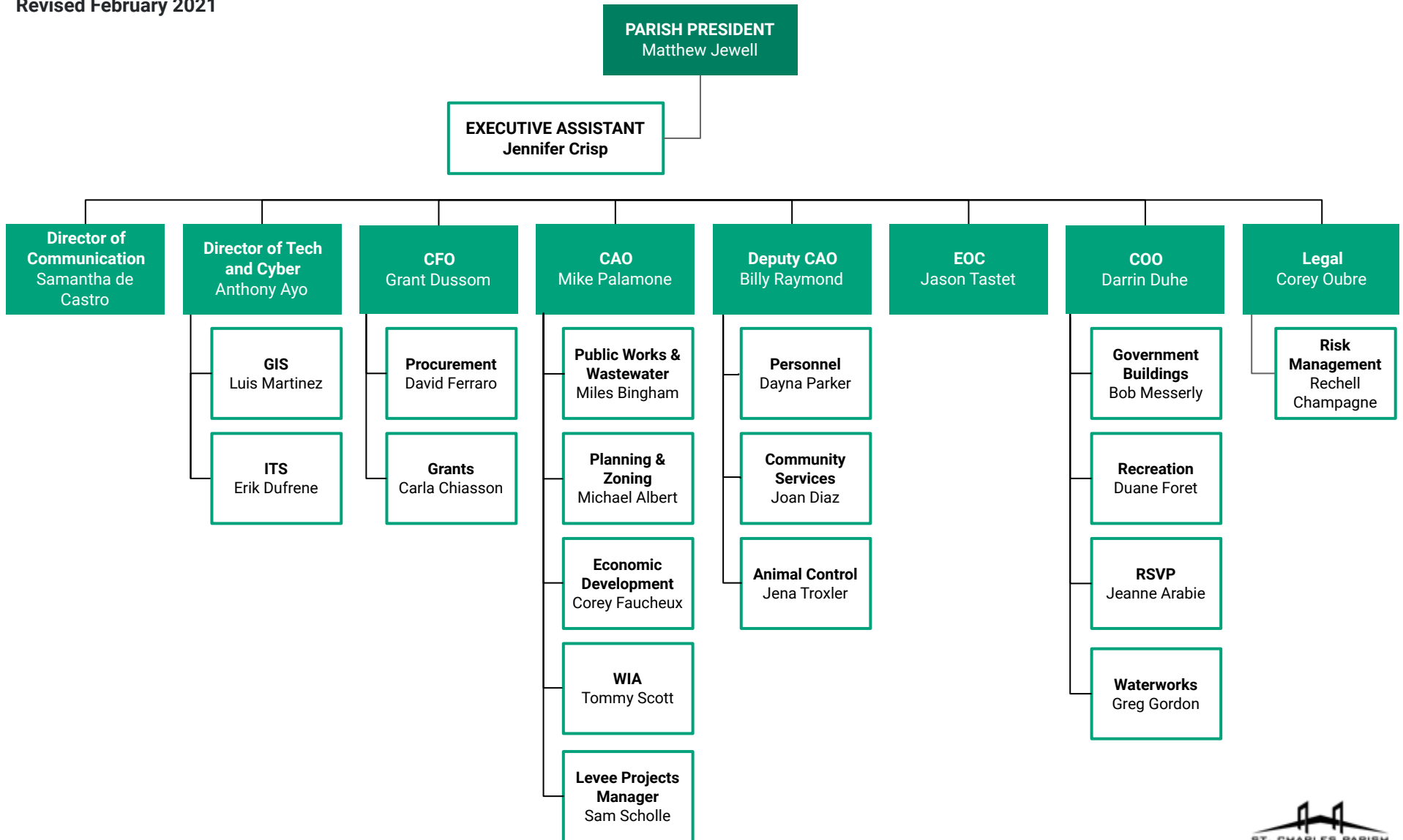
INTRODUCTORY SECTION

Annual Budget 2023



St. Charles Parish Organizational Chart

Revised February 2021



Understanding the Parish Budget

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 2023 Annual Operating Budget was as follows:

Date	Action
June 1, 2022	Instructional letter forwarded to departments by CFO.
July 6, 2021 – July 23, 2022	Conduct Department Budget meetings to formulate the Proposed 2023 Parish Budget Requests.
July 15, 2022	District and Agency Proposed Budgets due.
August 1, 2022	Begin inputting Proposed 2023 Consolidated Operating and Capital Budget data into the computer system.
August 29, 2022	Present Preliminary Budget Draft to the Parish President.
September 16, 2022	Fax Notice of Availability of Proposed 2023 Budget to Newspaper for Public Inspection.
September 16, 2022	Budget Ordinance and Summary to Council Secretary for introduction on October 3 2022 Council Meeting. Provide a PDF copy of the Proposed Budget to the Council for review. Parish Council Meetings on October 3 and October 17 will announce Public Hearing dates for the Public Hearings of the 2023 Budget. All are invited to attend.
September 22, 2022	Public Notice of Availability of Proposed 2023 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 1, 2022	Parish President formally presents the 2023 Proposed Parish Budget to Council.
November 1, 3 and 7, 2022	3 Required Budget Hearings open to the public to be held on: November 1, 2022 – 9:00am – Council Chambers November 3, 2022 – 1:00pm – Council Chambers November 7, 2022 – 6:00pm – Council Chambers
November 7, 2022	Council Approval of Budget.
January 1, 2023	Effective Date of current expense budget.

When budget-request packets were sent to the various departments and agencies in June 2022, 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 2023 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 16 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 10/12/2022. 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, 2021 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 2024 to continue the progress of our levee. A breakdown of three types of debt, including their maturities is provided below:

	Date of Issuance	Authorized and Issued	Interest Rate	Maturity Date	Principal Outstanding	Interest to Maturity
General Obligation Bonds:						
2017A Levee Bond	9/20/2017	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
Public Improvement Bonds:						
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
Revenue Bonds:						
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
Totals					\$ 40,138,512	\$ 13,776,542

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 \$222,808,327 for 2023, the minimum reserve for the General Fund is therefore set at \$7 million. The actual budgeted ending General Fund Balance for 2023 is \$8,116,080.

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, 2021.

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.

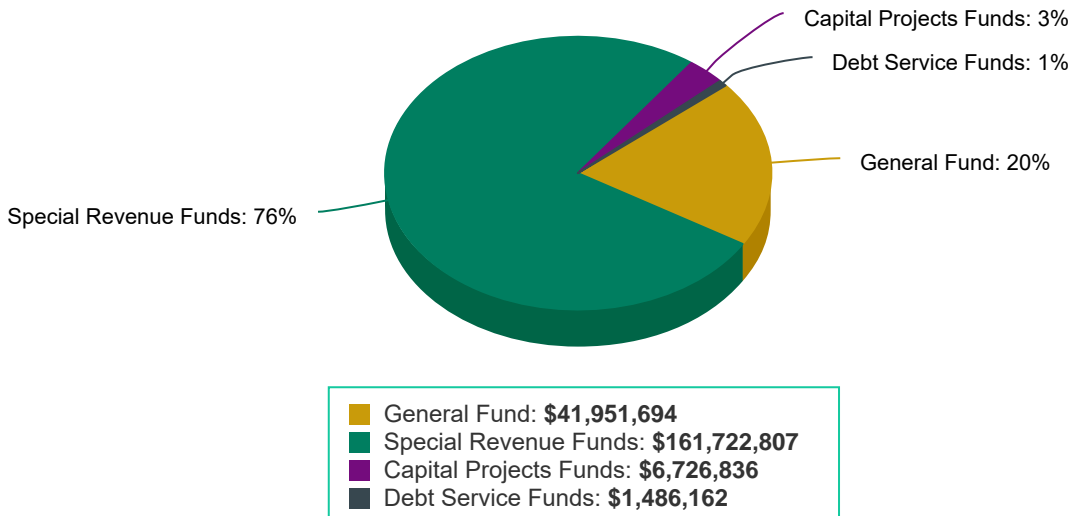
Appropriations in addition to those contained in the current expense budget may be made only on the recommendation of the Parish President and only if the Finance Director certifies that sufficient funds are available in accordance with the best recognized practices in governmental accounting to meet 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 2023 is \$222,808,327 while the total budget for the Parish Proprietary Funds is \$37,145,998. The Governmental Fund budget increased by \$79,336,847 from the prior year’s 2022 projected ending budget, a total increase of 55%. The primary reason for the increase in appropriations from 2022 to 2023 is directly attributed to the increase in Capital Outlay with the primary driving factors being capital outlay for the Parish’s ongoing \$53 million in levee projects, particularly the two Montz Pump Station of approximately \$1 million, Sunset Auto Bar Screen Cleaners for \$11 million as well as \$8 million for Cousins’s Pump Station relocation of sewer lines. The other large factors contributing to the increase from 2022 are multiple public work projects totaling \$25.1 million, an increase of \$25 million from 2022.

Proprietary Funds increased by \$4,393,519 from the 2022 budget, a total increase of 13% which is primarily due to the impact of Hurricane Ida and the necessary repairs as a result as well as increase in Materials and Supplies due to rising inflation. 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.

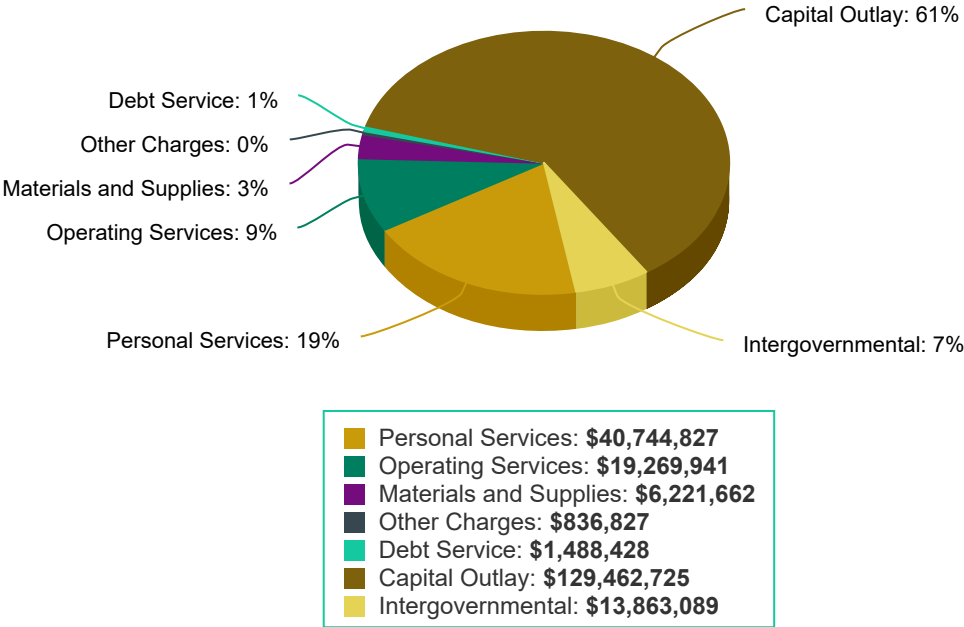
Government Appropriations by Fund



General Fund appropriations increased for 2023 from the expected ending 2022 appropriations, with the primary increase being increased transfers from the General Fund to Roads and Drainage, Flood Protection and our Recreation fund for much needed projects. The total transfer equates to over \$35 million, nearly \$14 million higher than 2022. Special Revenue Funds increased 82% from the 2022-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 2022 projects into 2023 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 increased significantly as a result of a new GOMESA Bond issued in 2022, the proceeds of which are to be used for vital improvements to our drainage system.

2023 Appropriations by Budget Code Governmental Funds



Personal Services increased 4% from the original 2022 budget, which is primarily attributed to the 4 % Cost of Living and the three percent merit increase coupled with an increase in Personnel requests for 2023. Operating Services increased 2% from the original 2022 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 increased 9% from the original 2022 budget primarily due to an average 8.5% year of year CPI increase. Debt Service Funds remained relatively consistent with last year not counting the temporary Hurricane Recovery Note that the Parish was required to obtain as a result of the impacts from IDA. Capital Outlay projects a 42% increase from 2022, primarily attributed to more the vast majority of levee projects as well as numerous Public Works Projects being pushed to 2023 versus those budgeted for 2022.

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 2023 of 28% as compared to the 2022 original budget. The increase is associated with the increase in Sales tax revenue for 2023 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 0.6 percent in Sales Tax revenue for 2023 due to the near record highs experienced in 2021 and 2022, thus leveling off from the highs reached in the past, mostly due to the impending recession the

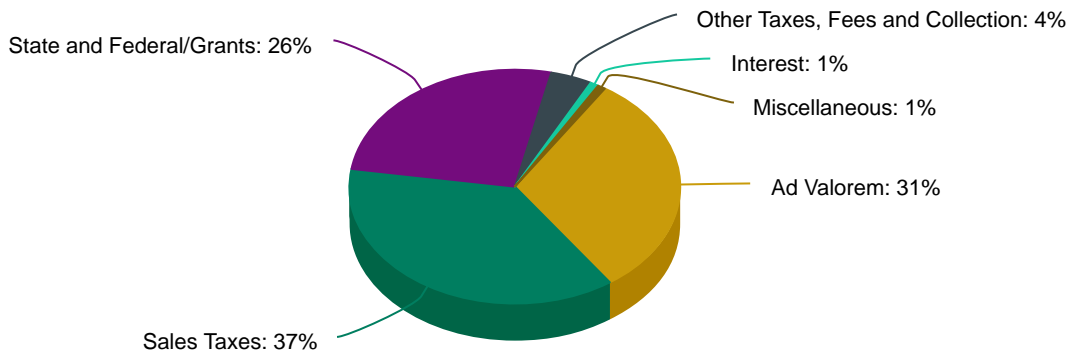
US economy faces. The Sales Tax Collection office anticipates that 2023 will follow a more typical sales tax year, wherein the collections will drop down to a more standard rate of collection. As a result of Hurricane IDA and the devastation caused in its aftermath, the St. Charles Parish Assessor’s Office reassessed a 10% reduction to the assessed value of the Parish 2022 causing a reduction in ad valorem, but for 2023, with repairs related to IDA, new Industrial Tax Exemption projects (ITEP) as well as older items coming on to the rolls after their 10 years exemptions have expired, we are projecting a 14% increase in Ad Valorem tax for 2023.

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 2022 Projected Ending and 2023 Budgeted total sources of funds (excluding internal transfers) are as follows – Note this includes both Governmental Funds and Proprietary Funds:

	2022 Budget	% of Total	2023 Budget	% of Total	% Inc./Dec from Prior Year
Taxes	68,625,194	57.5%	80,684,674	55.7%	17.57%
Licenses & Permits	1,322,850	1.1%	1,412,250	1.0%	6.76%
Intergovernmental	17,178,460	14.4%	29,652,541	20.5%	72.61%
Charges for Services	30,334,828	25.4%	31,235,871	21.6%	2.97%
Interest	1,012,070	0.8%	1,054,140	0.7%	4%
Miscellaneous	889,292	0.7%	848,443	0.6%	-4.59%
Total	119,362,694		144,887,919		21.38%

**2023 Sources of Funds
(Excluding Internal Transfers)**



Ad Valorem:	\$34,364,000
Sales Taxes:	\$41,065,674
State and Federal/Grants:	\$28,866,534
Other Taxes, Fees and Collection:	\$4,472,750
Interest:	\$885,330
Miscellaneous:	\$854,493

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 55.7% of total sources in the 2023 budget, as shown above.

Taxes, along with their associated interest and penalties, are projected to generate \$80.7 million of the total \$144.9 million generated externally in the 2023 budget.

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

History of Tax Collections

	2017	2018	2019	2020	2021
Ad valorem	\$ 25,346,617	\$ 25,827,462	\$ 28,152,482	\$ 29,945,867	\$ 32,206,050
Sales	33,617,658	34,770,819	35,035,755	35,558,162	39,159,413
Alcoholic Beverage Tax	43,908	42,748	41,455	43,842	42,269
Airport Expansion Agreement	733,128	791,229	814,997	447,480	614,069
Cable TV franchise tax	789,875	782,704	787,658	749,106	498,591
Total	60,531,186	62,214,962	64,832,347	66,744,457	72,520,392

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, a larger decrease was felt 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 reassessed the Parish 10%, thus reducing our property tax revenues in kind. However, 2023 collections are expected to increase 14% as a result of repairs done after IDA as well as Industrial Tax Exemptions issued in 2022 as well as previous tax exempted items coming off their 10 year exemptions..

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 2021 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.

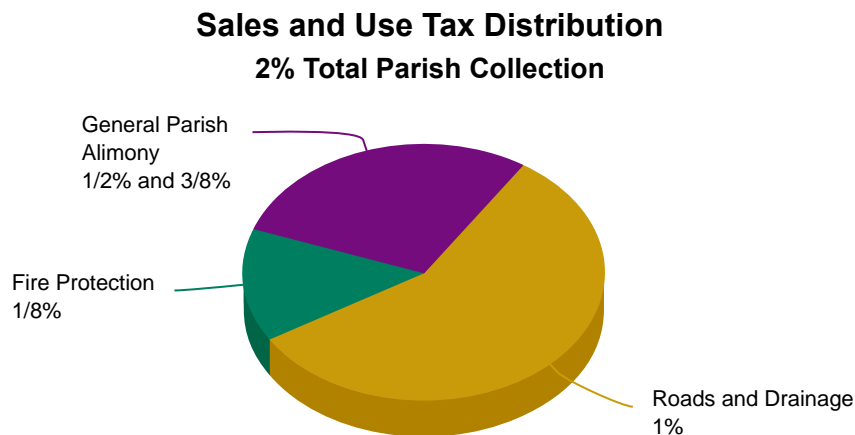
Taxing District	Current 2022 Millage	Approved 2022 Millage
General Parish Tax	3.11	3.11
Levee	3.99	3.99
ARC	0.66	0.66
Parish Recreational Program	2.9	2.9
Parish Council on Aging	0.94	0.94
Parish Council on Aging 2	0.78	0.78
Mosquito Control	1.06	1.06
Public Library Maint. & Operations	4.53	4.53
Road Lighting	1.01	1.01
Health Unit	0.61	0.61
Public Roads	5.9	5.9
Fire Protection	1.58	1.58
E-911 Tele Service M&O	1	1
Waste Water Facility	2.16	2.16

Sales Tax

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

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

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

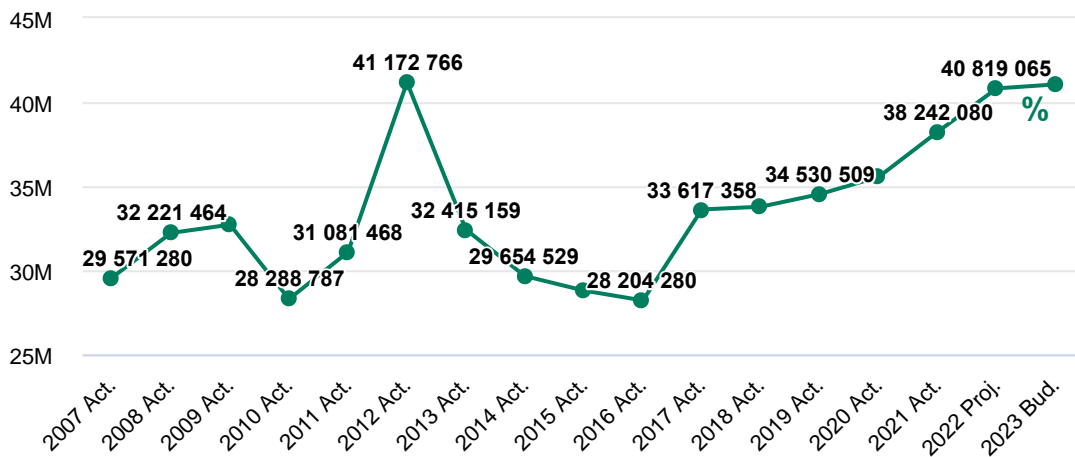


Sales and Use tax is budgeted based on normal collection rates, not on extraordinary scenarios such as Hurricane Katrina. Sales tax revenue dropped dramatically in 2010 for the Parish General Fund, Roads and Drainage and Fire Protection Sales taxes from the record highs reached in 2009, rebounding slightly in 2011, but in 2012, record highs were again reached. 2012 Sales taxes alone increased nearly 24% from 2011, the highest increase in the Parish’s history. Sales taxes continued to decrease from 2012 through 2016, but finally rebounded in 2017 through 2019.

For the initial 2022 budget, with the Global Pandemic that began in March of 2021 and is still ongoing, the Parish Sales Tax office had forecast sales tax to fall 10% in 2022, however, Sales tax revenue actually increased significantly from 2021, a very pleasant surprise. The Tax office expects sales tax to normalize in 2023, thus coming back down to their 2021 levels, however with the recent devastation caused by Hurricane IDA, the Parish could witness yet another spike in Sales tax in 2023.

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 \$1 million pump station budgeted for the Montz area.

Gross Sales & Use Tax Revenue Trends



The 2023 estimate of sales taxes totals \$41,065,674. 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 are set up to provide for the operation of a specific program such as job training, Community development programs, etc. For 2023, these funds represent approximately 27% of the Parish Governmental Funds total revenue, down 44% from 2022 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 2022, a large decrease is expected for 2023 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 \$0.0 million in 2023. This fee provides for the capital 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 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 an 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.

On June 16, 2022, the Parish received approval for a new \$10 million, 0.95% 20 year loan with the LDEQ for vital sewer improvements, most importantly the addition of a new Sewer Treatment Pond on the Westbank of the Parish. 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 \$500 thousand per year.

With the passage of the new Wastewater Facility Millage in 2015, the Wastewater Department will now receive \$3.9 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 \$15.3 million in 2023. 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 \$0 million in the year 20223 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 2022, the Parish switched Solid Waste Providers and increased the charge to \$14.75 per unit per month. Total expenditures for the department are budgeted to be approximately \$1,060,051 over estimated revenues, which means an increase in rates will have to be sought in 20233. To help with this deficit, a \$1,065,000 transfer from the General Fund is budgeted for 2023.

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 non recurring projects.

The 2023 General Fund includes the use of \$10.3 million of fund balance. The 2022 General Fund includes \$6.2 million as a source to provide for capital improvements and capital outlay, \$3 million of which is related to the renovation of the second floor courtrooms. The projects funded through fund balances are detailed in the Budget Message.

Capital Outlay represents approximately 72% 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 2023 Parish Transportation fund includes funding from the State for the 2023 Road Maintenance Program. The 2023 Road Lighting Fund is projected to show a decrease of \$576,351 to its fund balance, which is directly attributed to 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 2023 Roads and Drainage Fund, the largest of the Parish's special revenue funds, includes the use of \$81.0 million or 159% of its budgeted revenues mainly as a source to provide for capital improvements and capital outlay. For 2023, it is estimated that approximately \$51.9 million worth of capital projects will be started and or completed, on top of the \$26.8 million worth of capital projects expected to be completed by the end of 2022, 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 have 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 \$10.8 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

\$4,950,000 from the General Fund to Recreation for Capital Outlay has been budgeted for 2023, but transfers for capital projects every year cannot continue, especially considering the \$2,303,048 transfer from 2022 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 2023 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 2023 projected for each below:

General Fund	
Beginning Fund Balance	\$ 50,618,410
Additions	
Revenues	
Taxes	25,615,000
Licenses	1,412,250
Grants	2,321,709
Fees	874,600
Indirect Cost Allocation	3,135,690
Other	1,402,444
Total Revenues	34,761,693
Total Means of Financing Subtractions	85,380,103
Expenditures	
Personal Services	18,532,030
Operating Services	9,847,560
Materials and Supplies	1,753,491
Other Charges	698,864
Debt Service	2,500
Capital Outlay	6,249,968
Intergovernmental	4,867,281
Transfers	35,312,329
Total Expenditures	77,264,023
Net Increase/(Decrease) in Fund Balance	(42,502,330)
Ending Fund Balance	\$ 8,116,080

Special Revenue Funds

Beginning Fund Balance	\$ 68,387,943
Additions	
Revenues	
Taxes	50,618,108
Grants	20,544,825
Fees	1,037,550
Other	614,300
Transfers	34,097,329
Total Revenues	106,912,112
Total Means of Financing Subtractions	175,300,055
Expenditures	
Personal Services	22,212,797
Operating Services	9,422,147
Materials and Supplies	4,468,171
Other Charges	137,963
Capital Outlay	116,485,921
Intergovernmental	8,995,808
Transfers	4,339,119
Total Expenditures	166,061,926
Net Increase/(Decrease) in Fund Balance	(59,149,814)
Ending Fund Balance	\$ 9,238,129

Debt Service Funds

Beginning Fund Balance	\$ 1,110,379
Additions	
Revenues	
Taxes	538,566
Transfers	1,718,368
Intergovernmental	786,007
Interest	50,421
Miscellaneous	59,243
Total Revenues	3,152,605
Total Means of Financing Subtractions	4,262,984
Expenditures	
Operating Services	234
Debt Service	2,677,403
Transfers	331,440
Total Expenditures	3,009,077
Net Increase/(Decrease) in Fund Balance	143,528
Ending Fund Balance	\$ 1,253,907

Capital Projects Funds	
Beginning Fund Balance	\$ 10,850,725
Additions	
Revenues	
Grants	6,000,000
Interest	43,925
Total Revenues	6,043,925
Total Means of Financing Subtractions	16,894,650
Expenditures	
Capital Outlay	16,456,189
Transfers	500
Total Expenditures	16,456,689
Net Increase/(Decrease) in Fund Balance	(10,412,764)
Ending Fund Balance	\$ 437,961

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 2023, there are approximately \$6.2 million of Capital Projects budgeted, the largest of which is the \$3 million renovation of the second floor courtrooms and \$000650,000 for renovations to the second floor’s information technology infrastructure. The remaining projects for 2023 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 2023, there are approximately \$116 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 \$52.0 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 \$0.0 million set aside for the Lakewood Resurfacing Project; the Parish Transportation Fund has set aside \$500,000 for the 2023 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 \$2.2 million set aside for the construction of the Westbank Bicycle and Pedestrian Path (Phases IV and V). The largest account – Drainage has \$21.4 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 \$6.8 million for Destrehan Pump Station #2, \$4.1 million for the Des Allemands Bulk Head, \$3.3 million for Primrose Canal Stabilization, \$2.9 million for C&N Railroad Jack and Bore, \$1,275,000 for major repairs, along with \$2.8 million for architectural and engineering for said projects. For further detail on these projects, please look under the special revenue section of the 2023 Budget book, for narrative explanations of the Capital Outlay.

The Recreation fund accounts for \$10.8 million of the total \$116 million budgeted for Capital Outlay in the Special Revenue Funds. The largest of the capital projects in this fund relates to \$0.0 million for the Westbank Boat launch and \$0.0 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 \$52.5 million for the Levee construction in the 2023 budget, the largest project being \$1 million budgeted for two Montz Pump Stations.

Capital Projects Funds – Capital Projects

For 2023, there are approximately \$10.6 million of Capital Projects budgeted for all Parish Capital Projects Revenue funds. The majority of this amount is attributed to the \$12 million GOMESA revenue Bond acquired in 2022 for much needed drainage projects. For 2023, the current capital budgeted totals \$16.5 million relates in part to the GOMESA Bond as well as the previously mentioned 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 funds 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 2023 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 3rd floor courthouse jail to create much needed office space for courthouse personnel, and once funding can be secured, this department will play a vital role in overseeing the completion of this much needed office space.

Legal Services

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

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

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

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

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

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

Information Technology and GIS

In 20212, 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 20212:

- 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 20223 will be just productive as 202122. 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.

2023 Annual Budget

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

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

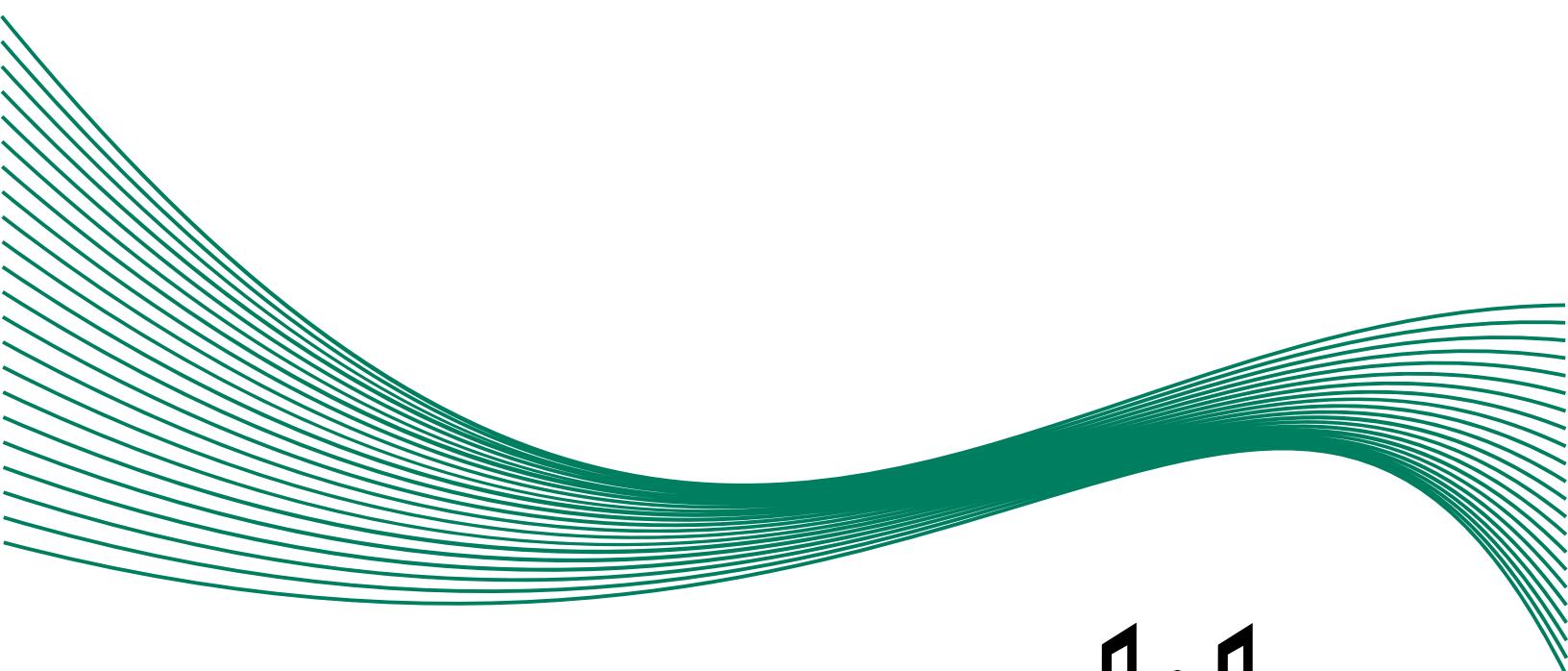
General Fund (Major)	Special Revenue	Debt Service	Capital Projects	Enterprise
Taxation - Assessor				
Taxation - Collector				
Planning & Zoning				
Coastal Zone Management				
ICC Buidling Codes				
Data Processing				
Information Technology				
Geographic Information Systems				
Research & Investigations				
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				
Commnity Services Subgrants				
CSBG - Administration				
CSBG - Program Activities				
Home Program				
CSBG CARES Act of 2020				
Community Center				
Revitalization Fund				

INTRODUCTORY SECTION

General Fund (Major)	Special Revenue	Debt Service	Capital Projects	Enterprise
Parish Farm Agent				
Economic Development				
Tourist Information Center				
Veterans Administration				
Public Housing				
Debt Service				
Transfers				

PRESIDENT'S MISSIONS & GOALS

Annual Budget 2023



President’s Policy Statement, Strategic Goals, Accomplishments & Performance Measures

The below information represents the current goals and accomplishments of the current administration and will serve as a guide for all readers of the 2023 budget for the Parish of St. Charles. For more details about parish activities, see www.stcharlesparish-la.gov/government/parish-president/department-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

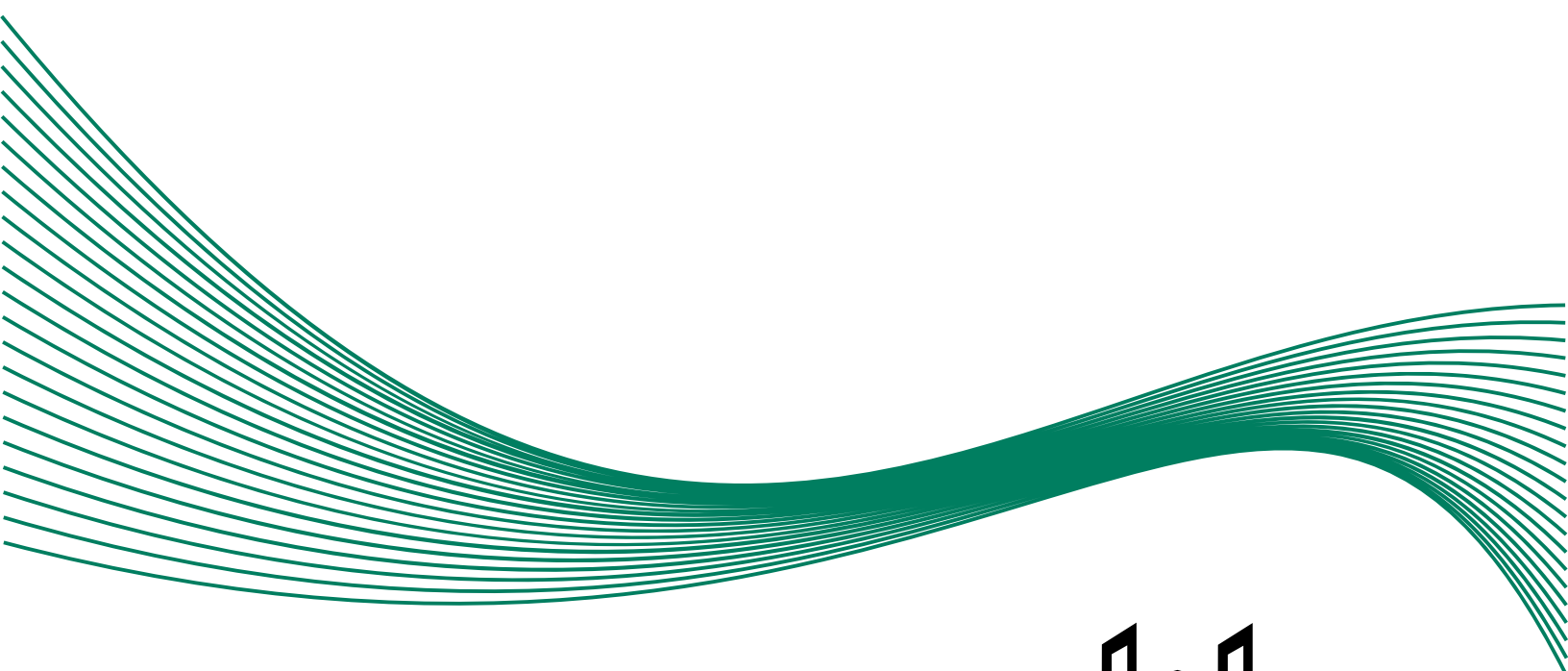
Our mission is to provide high quality, efficient services to sustain and enhance the quality of life for all residents of St. Charles Parish.

STRATEGIC PLAN	OUTCOME	STRATEGIES	PERFORMANCE MEASURES
Hurricane Preparedness & Levee Protection	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.	<ul style="list-style-type: none"> • 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. • Currently have \$4.5 million of levee projects under construction with another \$52 million budgeted in 2023. • Build Kellogg Pump Station Tee- wall. This structure will meet FEMA’s 100 year flood protection requirement and block back flow/ tidal surge of water during storm events. • 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. • 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 • Design and permitting of the new Montz pump stations 	<ul style="list-style-type: none"> • 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. • 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. • Currently budgeting \$22 million for two Montz Pump stations in the 2023 budget, with the expectation of going to bid early 2023. • Expect to bid Sunset Auto Bar Screen Cleaning Project in early 2023 with a current budget estimate of \$11 million in addition to the \$8 million budgeted for the Sunset Pump Station upgrade in 2023.
Infrastructure Enhancements & Drainage Improvements	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.	<ul style="list-style-type: none"> • 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 these systems will be improved, reducing the high risk of flooding throughout the Parish. 	A preliminary draft of the Master Drainage Plans were completed in Q4 of 2021. Over \$1.6 Million was set aside and spent in the 2023 Budget related to these plans. The Projects that will result after the implementation of these plans will go into our Capital budgets for the next several years. The 2023 Budget includes 29.9 million of said drainage improvement projects, with another 21.3 expected to be completed in 20221.
Effective Governance and Service Delivery	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"> • Continue an operational and effectiveness review to identify opportunities to improve the efficiency and effectiveness of Parish Services • Continue to maintain high levels of community engagement and effective communications • Establish a financial policy framework that ensures the long- term sustainability of the Parish • Develop performance measures and report on progress through the budget and annual reporting processes. 	<ul style="list-style-type: none"> • Satisfaction with community engagement as measured through social media and town hall events • Bi-weekly council meetings offering public participation and engagement. • Year over year improvement against goals outlined in the operational efficiency and effectiveness review with the Parish President. • 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. • Added JustFOIA to allow residents to make public records request for records online and with the implementation of our Laserfiche software, older files and records are more easily assessable.

STRATEGIC PLAN	OUTCOME	STRATEGIES	PERFORMANCE MEASURES
<p>Hurricane Preparedness & Levee Protection</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"> • 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. • Currently have \$4.5 million of levee projects under construction with another \$52 million budgeted in 2023. • Build Kellogg Pump Station Tee- wall. This structure will meet FEMA’s 100 year flood protection requirement and block back flow/ tidal surge of water during storm events. • 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. • 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 • Design and permitting of the new Montz pump stations 	<ul style="list-style-type: none"> • 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. • 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. • Currently budgeting \$22 million for two Montz Pump stations in the 2023 budget, with the expectation of going to bid early 2023. • Expect to bid Sunset Auto Bar Screen Cleaning Project in early 2023 with a current budget estimate of \$11 million in addition to the \$8 million budgeted for the Sunset Pump Station upgrade in 2023.
<p>Outstanding Quality of Life</p>	<p>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.</p>	<ul style="list-style-type: none"> • Continued growth in our Recreation Programs including the addition of one new park, which further enhance the Parish’s quality of life initiatives. • Broke ground on a new Veterans Memorial Plaza to honor all Veterans. • 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 1st Annual Fish Dat Rodeo • The East Bank won the Louisiana Conference, South Central Region competition for best tasting water • To promote a parish that is safe, environmentally conscious and provides cultural and aesthetic enjoyments 	<ul style="list-style-type: none"> • 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 • \$1.5 million is set aside in the budget for the construction of the Veterans Memorial Plaza • Continue to make upgrades to our Water system, including \$8.9 Million of infrastructure improvements in the 2023 budget
<p>Vibrant & Growing Economy</p>	<p>To build a diverse economy with the ability to sustain during economic changes</p>	<ul style="list-style-type: none"> • 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 • During 2022, the Planning & Zoning Department will embark on an update of the Comprehensive Land Use Plan. Within this initiative, stakeholders will participate in an Economic Development Strategic Planning process which will consider policies and strategies that will build on the existing tax base to create a balanced, resilient economy and bring a wider variety of jobs to the community • In partnership with the Planning & Zoning Department, a single source provider of permitting and business technical assistance will be implemented. Included in this program will be an expansion of small business resources by leveraging LED’s Small Business Services. Through initiatives like the Small & Emerging Business Development Program, the Hudson Initiative, Economic Gardening Initiative, and Veterans First Business Initiative, registered small businesses can qualify for set aside procurement opportunities and free counseling services 	<ul style="list-style-type: none"> • For much of 2022, the Parish focused on providing help and support to businesses hurting from the economic shutdown caused by the pandemic as well as the devastating impacts of Hurricane Ida. 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 • The Department of Economic Development facilitated the recruitment of several companies and new types of businesses to St. Charles Parish. These companies are expected to create over 50 new jobs in 2022 and both will recognize St. Charles Parish as its corporate headquarters • Sales tax revenues for 2022 are projected to increase nearly 10% over 2021 revenues, allowing for more capital infrastructure projects as well as quality of life projects that are budgeted for 2023.

BUDGET ORDINANCE & SUMMARY

Annual Budget 2023



**Governmental Funds
Consolidated Operating and Capital Budget Summary Statement
Fiscal Year Ending December 31, 2023**

Description	2021			2022			2023		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
Revenues:									
Taxes:									
Ad Valorem taxes	\$ 32,206,050	\$ 28,796,500	\$ 28,796,500	\$ 30,214,038	\$ 110,374	\$ 30,324,412	5.31%	\$ 34,364,000	13.32%
Sales taxes	39,159,413	35,138,694	35,138,694	16,915,787	23,903,278	40,819,065	16.17%	41,065,674	0.60%
Other taxes	1,154,929	1,240,000	1,240,000	267,903	1,170,097	1,438,000	15.97%	1,342,000	-6.68%
Licenses and permits	1,453,330	1,322,850	1,322,850	1,271,849	160,201	1,432,050	8.25%	1,412,250	-1.38%
Intergovernmental revenues	14,312,343	17,178,460	65,038,513	7,133,643	46,114,140	53,247,783	-18.13%	29,652,541	-44.31%
Fees, charges, and commissions	970,702	972,050	972,050	319,589	487,093	806,682	-17.01%	899,850	11.55%
Fines and forfeitures	788,033	767,800	767,800	381,009	439,651	820,660	6.88%	763,750	-6.93%
Investment earnings	902,789	857,959	909,104	317,675	733,955	1,051,630	15.68%	948,390	-9.82%
Miscellaneous	1,193,561	1,036,792	1,276,792	606,228	3,406,381	4,012,609	214.27%	1,054,493	-73.72%
Total Revenues	92,141,150	87,311,105	135,462,303	57,427,721	76,525,170	133,952,891		111,502,948	
Expenditures:									
Personal Services	34,941,116	39,363,210	39,602,394	15,286,190	18,735,029	34,021,219	-14.09%	40,744,827	19.76%
Operating Services	40,012,597	19,046,022	25,296,838	10,482,914	14,202,627	24,685,541	-2.42%	19,269,941	-21.94%
Materials & Supplies	6,231,699	5,707,846	5,717,475	2,389,306	3,340,924	5,730,230	0.22%	6,221,662	8.58%
Other Charges	1,066,466	852,203	852,203	241,797	546,456	788,253	-7.50%	836,827	6.16%
Debt Service	1,486,325	1,487,477	21,810,402	1,540,659	20,596,744	22,137,403	1.50%	2,679,903	-87.89%
Capital Outlay	17,643,539	98,096,556	139,135,377	5,819,534	42,992,232	48,811,766	-64.92%	139,192,078	185.16%
Intergovernmental	3,950,005	14,382,846	14,382,846	2,152,142	5,144,926	7,297,068	-49.27%	13,863,089	89.98%
Total Expenditures	105,331,747	178,936,160	246,797,535	37,912,542	105,558,938	143,471,480		222,808,327	
Excess (Deficiency) of Revenues Over Expenditures	(13,190,597)	(91,625,055)	(111,335,232)	19,515,179	(29,033,768)	(9,518,589)		(111,305,379)	
Other Financing Sources (Uses):									
Transfer in	14,940,351	24,570,543	88,951,500	29,502,505	44,167,481	73,669,986	-17.18%	39,186,387	-46.81%
Transfer out	(17,020,921)	(26,408,043)	(90,789,000)	(29,502,505)	(34,429,068)	(63,931,573)	-29.58%	(39,983,388)	-37.46%
Proceeds from the sale of assets	791,153	80,000	183,527	215,871	23,363	239,234	30.35%	181,000	-24.34%
Compensation for Loss/Damaged Assets	21,780	-	-	-	-	-	0.00%	-	0.00%
Bond Proceeds	-	-	32,056,951	32,056,951	(12,056,951)	20,000,000	-37.61%	-	-100.00%
Total Other Financing Sources	(1,267,637)	(1,757,500)	30,402,978	32,272,822	(2,295,175)	29,977,647		(616,001)	
Net change in Fund Balance	(14,458,234)	(93,382,555)	(80,932,254)	51,788,001	(31,328,943)	20,459,058		(111,921,380)	
Fund Balance - Beginning	124,966,633	109,660,467	108,846,384			110,508,399		130,967,457	
Fund Balance - Ending	\$ 110,508,399	\$ 16,277,912	\$ 27,914,130			\$ 130,967,457		\$ 19,046,077	

**Governmental - Major Funds
Consolidated Operating And Capital Budget Summary Statement
Fiscal Year Ending December 31, 2023**

Description	2021			2022			2023		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
Revenues:									
Taxes:									
Ad Valorem taxes	\$ 27,098,097	\$ 24,136,500	\$ 24,136,500	\$ 25,328,734	\$ 92,558	\$ 25,421,292	5.32%	\$ 28,804,000	13.31%
Sales taxes	38,496,462	34,475,945	34,475,945	16,583,383	23,569,456	40,152,839	16.47%	40,527,108	0.93%
Other taxes	1,154,929	1,240,000	1,240,000	267,903	1,170,097	1,438,000	15.97%	1,342,000	-6.68%
Licenses and permits	1,453,330	1,322,850	1,322,850	1,271,849	160,201	1,432,050	8.25%	1,412,250	-1.38%
Intergovernmental revenues	12,160,446	15,372,512	62,175,134	5,344,365	45,012,951	50,357,316	-19.01%	20,914,000	-58.47%
Fees, charges, and commissions	928,392	924,050	924,050	308,658	474,024	782,682	-15.30%	877,850	12.16%
Fines and forfeitures	93,530	98,800	98,800	35,046	64,904	99,950	1.16%	93,450	-6.50%
Investment earnings	764,668	738,540	738,540	253,383	646,217	899,600	21.81%	800,344	-11.03%
Miscellaneous	1,111,025	978,100	1,218,100	496,728	3,367,602	3,864,330	217.24%	992,750	-74.31%
Total Revenues	83,260,879	79,287,297	126,329,919	49,890,049	74,558,010	124,448,059		95,763,752	
Expenditures:									
Personal Services	33,408,558	37,684,450	37,923,634	14,644,850	17,831,249	32,476,099	-14.36%	39,234,295	20.81%
Operating Services	36,653,428	15,876,975	22,127,791	9,167,100	12,274,625	21,441,725	-3.10%	15,827,841	-26.18%
Materials & Supplies	6,135,095	5,558,849	5,558,849	2,321,031	3,250,603	5,571,634	0.23%	6,065,187	8.86%
Other Charges	1,044,200	779,515	779,515	224,452	484,599	709,051	-9.04%	776,914	9.57%
Debt Service	-	2,500	2,500	-	1,000	1,000	-60.00%	2,500	150.00%
Capital Outlay	13,256,669	93,160,225	118,701,695	5,148,197	34,137,433	39,285,630	-66.90%	121,560,889	209.43%
Intergovernmental	3,340,290	13,757,596	13,757,596	1,726,804	4,899,066	6,625,870	-51.84%	13,202,239	99.25%
Total Expenditures	93,838,240	166,820,110	198,851,580	33,232,434	72,878,575	106,111,009		196,669,865	
Excess (deficiency) of revenues over expenditures	(10,577,361)	(87,532,813)	(72,521,661)	16,657,615	1,679,435	18,337,050		(100,906,113)	
Other financing sources (uses):									
Transfer in	13,530,907	23,053,384	54,271,833	28,040,186	11,725,530	39,765,716	-26.73%	36,992,019	-6.98%
Transfer out	(15,054,296)	(24,524,853)	(55,970,327)	(9,457,319)	(31,538,567)	(40,995,886)	-26.75%	(37,569,698)	-8.36%
Proceeds from the sale of assets	791,053	80,000	183,527	215,871	23,363	239,234	30.35%	181,000	-24.34%
Compensation for Loss/Damaged Assets	21,780	-	-	-	-	-	0.00%	-	0.00%
Total Other Financing Sources	(710,556)	(1,391,469)	(1,514,967)	18,798,738	(19,789,674)	(990,936)		(396,679)	
Net change in Fund Balance	(11,287,917)	(88,924,282)	(74,036,628)	35,456,353	(18,110,239)	17,346,114		(101,302,792)	
Fund Balance - Beginning	107,945,529	99,781,240	94,996,803			96,657,612		114,003,726	
Fund Balance - Ending	\$ 96,657,612	\$ 10,856,958	\$ 20,960,175			\$ 114,003,726		\$ 12,700,934	

**Governmental - Nonmajor Funds
Consolidated Operating And Capital Budget Summary Statement
Fiscal Year Ending December 31, 2023**

Description	2021	2022					2023		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
Revenues:									
Taxes:									
Ad Valorem taxes	\$ 5,107,953	\$ 4,660,000	\$ 4,660,000	\$ 4,885,304	\$ 17,816	\$ 4,903,120	5.22%	\$ 5,560,000	13.40%
Sales taxes	\$ 662,951	\$ 662,749	\$ 662,749	\$ 332,404	\$ 333,822	\$ 666,226	0.52%	\$ 538,566	-19.16%
Intergovernmental revenues	\$ 2,151,897	\$ 1,805,948	\$ 2,863,379	\$ 1,789,278	\$ 1,101,189	\$ 2,890,467	0.95%	\$ 8,738,541	202.32%
Fees, charges, and commissions	\$ 42,310	\$ 48,000	\$ 48,000	\$ 10,931	\$ 13,069	\$ 24,000	-50.00%	\$ 22,000	-8.33%
Fines and forfeitures	\$ 694,503	\$ 669,000	\$ 669,000	\$ 345,963	\$ 374,747	\$ 720,710	7.73%	\$ 670,300	-6.99%
Investment earnings	\$ 138,121	\$ 119,419	\$ 170,564	\$ 64,292	\$ 87,738	\$ 152,030	-10.87%	\$ 148,046	-2.62%
Miscellaneous	\$ 82,536	\$ 58,692	\$ 58,692	\$ 109,500	\$ 38,779	\$ 148,279	152.64%	\$ 61,743	-58.36%
Total Revenues	8,880,271	8,023,808	9,132,384	7,537,672	1,967,160	9,504,832		15,739,196	
Expenditures:									
Personal Services	1,532,558	1,678,760	1,678,760	641,340	903,780	1,545,120	-7.96%	1,510,532	-2.24%
Operating Services	3,359,169	3,169,047	3,169,047	1,315,814	1,928,002	3,243,816	2.36%	3,442,100	6.11%
Materials & Supplies	96,604	148,997	158,626	68,275	90,321	158,596	-0.02%	156,475	-1.34%
Other Charges	22,266	72,688	72,688	17,345	61,857	79,202	8.96%	59,913	-24.35%
Debt Service	1,486,325	1,484,977	21,807,902	1,540,659	20,595,744	22,136,403	1.51%	2,677,403	-87.90%
Capital Outlay	4,386,870	4,936,331	20,433,682	671,337	8,854,799	9,526,136	-53.38%	17,631,189	85.08%
Intergovernmental	609,715	625,250	625,250	425,338	245,860	671,198	7.35%	660,850	-1.54%
Total Expenditures	11,493,507	12,116,050	47,945,955	4,680,108	32,680,363	37,360,471		26,138,462	
Excess (deficiency) of revenues over expenditures	(2,613,236)	(4,092,242)	(38,813,571)	2,857,564	(30,713,203)	(27,855,639)		(10,399,266)	
Other financing sources (uses):									
Transfer in	1,409,444	1,517,159	34,679,667	1,462,319	32,441,951	33,904,270	-2.24%	2,194,368	-93.53%
Transfer out	(1,966,625)	(1,883,190)	(34,818,673)	(20,045,186)	(2,890,501)	(22,935,687)	-34.13%	(2,413,690)	-89.48%
Proceeds from the sale of assets	100	-	-	-	-	-	0.00%	-	0.00%
Bond Proceeds	-	-	32,056,951	32,056,951	(12,056,951)	20,000,000	-37.61%	-	-100.00%
Total Other Financing Sources	(557,081)	(366,031)	31,917,945	13,474,084	17,494,499	30,968,583		(219,322)	
Net change in Fund Balance	(3,170,317)	(4,458,273)	(6,895,626)	16,331,648	(13,218,704)	3,112,944		(10,618,588)	
Fund Balance - Beginning	17,021,104	9,879,227	13,849,581			13,850,787		16,963,731	
Fund Balance - Ending	\$ 13,850,787	\$ 5,420,954	\$ 6,953,955			\$ 16,963,731		\$ 6,345,143	

**Proprietary Funds
Consolidated Operating And Capital Budget Summary Statement
Fiscal Year Ending December 31, 2023**

Description	2021			2022			2023		
	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
Operating revenues									
Ad Valorem Taxes	\$ 3,681,460	\$ 3,450,000	\$ 3,450,000	\$ 3,440,912	\$ 12,647	\$ 3,453,559	0.10%	\$ 3,913,000	13.30%
Charges for services	24,451,172	27,415,809	27,415,809	11,194,276	14,854,767	26,049,043	-4.99%	28,544,763	9.58%
Connection and service fees	521,704	440,169	440,169	263,844	175,827	439,671	-0.11%	384,548	-12.54%
Delinquent charges	350,094	562,000	562,000	262,384	240,616	503,000	-10.50%	420,000	-16.50%
Intergovernmental revenues	5,276,420	-	-	5,167,336	4,200,839	9,368,175	0.00%	-	-100.00%
Non-employer contributions	93,892	-	-	-	-	-	0.00%	-	0.00%
OPEB Contributions	218,721	-	-	-	-	-	0.00%	-	0.00%
Miscellaneous	35,532	40,000	40,000	14,833	28,137	42,970	7.42%	28,500	-33.67%
Total Operating revenues	34,628,995	31,907,978	31,907,978	20,343,585	19,512,833	39,856,418		33,290,811	
Operating expenses									
Personal Services	10,889,609	12,971,584	12,971,584	5,127,645	6,379,817	11,507,462	-11.29%	14,353,758	24.73%
Operating Services	10,287,688	9,801,913	9,801,913	3,095,756	6,133,982	9,229,738	-5.84%	10,727,143	16.22%
Material & Supplies	3,061,626	3,837,897	3,837,897	1,194,782	2,456,474	3,651,256	-4.86%	4,092,792	12.09%
Other Charges	6,944,159	7,765,781	7,765,781	18,520	7,932,704	7,951,224	2.39%	7,556,387	-4.97%
Capital Outlay	-	-	-	5,889	(5,889)	-	0.00%	-	0.00%
Intergovernmental	372,093	371,340	371,340	227,535	185,264	412,799	11.16%	415,918	0.76%
Total Operating expenses	31,555,175	34,748,515	34,748,515	9,670,127	23,082,352	32,752,479		37,145,998	
Operating Income (loss)	3,073,820	(2,840,537)	(2,840,537)	10,673,458	(3,569,519)	7,103,939		(3,855,187)	
Non-operating revenues (expenses)									
Investment earnings	50,085	154,111	154,111	61,327	122,474	183,801	19.27%	118,750	-35.39%
Proceeds/(Loss) on sale of Assets	43,845	23,000	23,000	8,841	1,842,332	1,851,173	7948.58%	2,100,758	13.48%
Amortication - Expense	-	(1,132)	(1,132)	-	(1,132)	(1,132)	0.00%	(1,132)	0.00%
Bond interest and paying agent fees	(804,417)	(884,362)	(884,362)	(319,209)	(281,716)	(600,925)	-32.05%	(557,175)	-7.28%
Total Non-operating revenues (expenses)	(710,487)	(708,383)	(708,383)	(249,041)	1,681,958	1,432,917		1,661,201	
Income (loss) before contributions and transfers	2,363,333	(3,548,920)	(3,548,920)	10,424,417	(1,887,561)	8,536,856	-340.55%	(2,193,986)	-125.70%

Proprietary Funds (Continued)
Consolidated Operating And Capital Budget Summary Statement
Fiscal Year Ending December 31, 2023

Description	2021	2022				2023			
	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
Issuance of Bond	-	2,600,000	2,600,000	-	4,312,181	4,312,181	65.85%	3,500,000	-18.83%
Transfer in	1,454,082	1,821,000	1,821,000	701,000	345,000	1,046,000	-42.56%	1,922,000	83.75%
Transfer out	(938,834)	(1,086,000)	(1,086,000)	(1,115,000)	54,000	(1,061,000)	-2.30%	(1,086,000)	2.36%
Change in Net Position	2,878,581	(213,920)	(213,920)			12,834,037		2,142,014	
Total net position - Beginning	105,896,512	112,168,571	112,168,571			108,775,093	-3.03%	121,609,130	11.80%
Total net position - Beginning as restated	105,896,512	112,168,571	112,168,571			108,775,093	-3.03%	121,609,130	11.80%
Total net position - Ending	\$ 108,775,093	\$ 111,954,651	\$ 111,954,651			\$ 121,609,130		\$ 123,751,144	
Net investment in capital assets	\$ 90,803,675	\$ 80,277,804	\$ 80,277,804			\$ 77,219,092		\$ 86,264,564	
Restricted for debt service	2,064,573	2,477,996	2,477,996			2,486,029		2,488,298	
Restricted for capital projects	7,726,022	10,280,009	10,280,009			10,634,879		17,884,311	
Unrestricted	\$ 8,180,823	\$ 18,918,842	\$ 18,918,842			\$ 31,269,130		\$ 17,113,971	

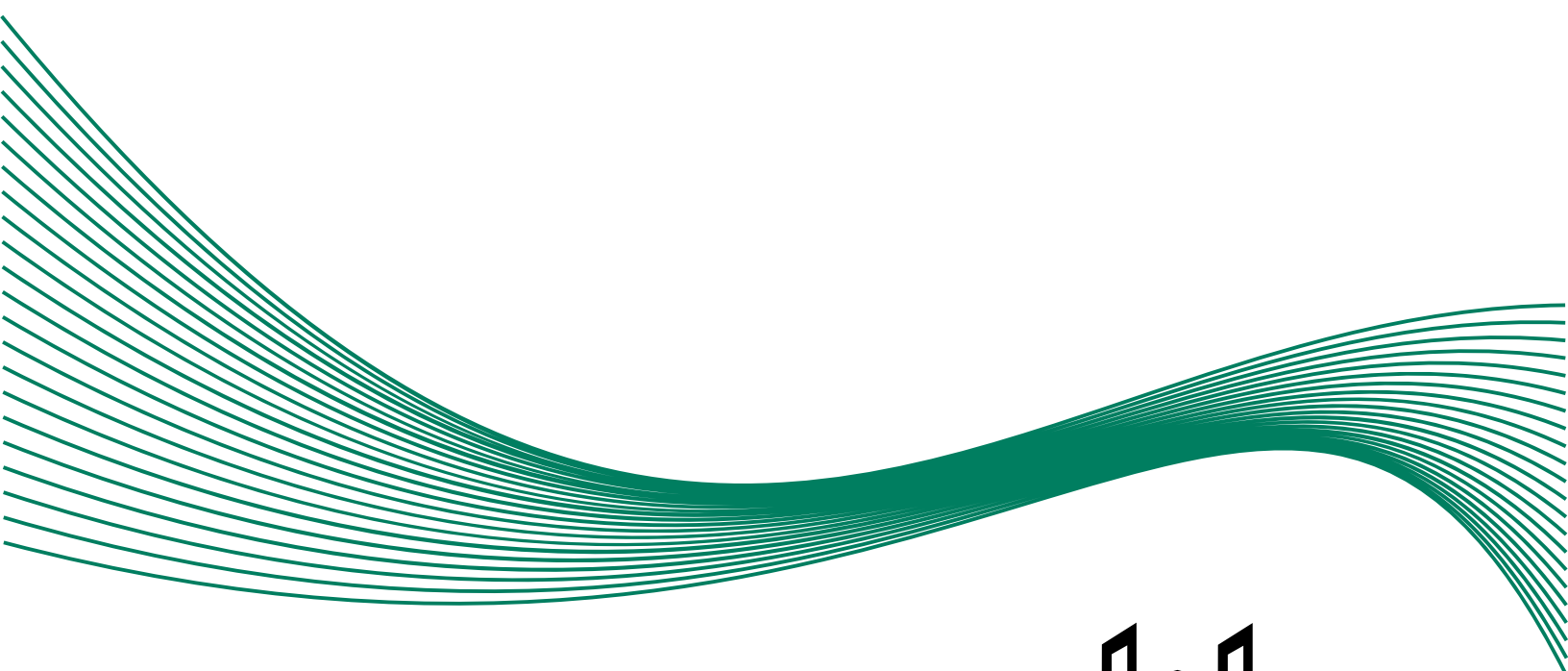
**2023 Consolidated Financial Schedule
All Funds**

Revenues and Other Financing Sources	
Sales Tax	\$ 41,065,674
Ad Valorem Tax	38,277,000
Other Tax	1,342,000
Licenses and Permits	1,412,250
State and Federal Grants	8,399,963
Charges for Services	31,233,714
Interest Income	1,067,140
Miscellaneous Income	3,142,858
Issuance of Bond	3,500,000
Transfers	40,242,387
	\$ 169,682,986

Expenditures and Other Financing Uses	
General Fund	\$ 77,264,023
Parish Transportation Fund	500,000
Road Lighting District 1	2,448,151
Workforce Investment Act	1,343,046
Criminal Court Fund	929,000
Road and Drainage	81,002,411
Recreation	15,131,100
Mosquito Control	1,693,703
Retired Senior Volunteer Program (RSVP)	361,486
Government Buildings M&O (Emergency 911)	1,811,000
Flood Protection Fund	60,842,029
Debt Service Funds	1,817,602
Capital Project Funds	6,727,336
Wastewater Fund	18,342,955
Waterworks Fund	14,976,029
Solid Waste Fund	5,471,321
	\$ 290,661,192

GENERAL FUND

Annual Budget 2023



General Fund Summary Statement

Description	2021			2022			2023		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
Revenues:									
Taxes:									
Ad Valorem taxes	\$ 5,300,523	\$ 4,721,000	\$ 4,721,000	\$ 4,954,242	\$ 17,758	\$ 4,972,000	5.32%	\$ 5,634,000	13.31%
Sales taxes	17,611,452	15,802,000	15,802,000	7,561,645	11,220,355	18,782,000	18.86%	18,639,000	-0.76%
Other taxes	1,154,929	1,240,000	1,240,000	267,903	1,170,097	1,438,000	15.97%	1,342,000	-6.68%
Licenses and permits	1,453,330	1,322,850	1,322,850	1,271,849	160,201	1,432,050	8.25%	1,412,250	-1.38%
Intergovernmental revenues	2,742,577	6,336,421	13,255,612	943,026	12,596,167	13,539,193	2.14%	2,321,709	-82.85%
Fees, charges, and commissions	734,517	793,350	793,350	449,714	409,684	859,398	8.33%	781,150	-9.10%
Fines and forfeitures	93,530	98,800	98,800	35,046	64,904	99,950	1.16%	93,450	-6.50%
Investment earnings	398,463	273,540	273,540	74,551	293,049	367,600	34.39%	395,844	7.68%
Miscellaneous	1,100,842	774,500	774,500	289,930	2,600,225	2,890,155	273.16%	976,600	-66.21%
Total Revenues	30,590,163	31,362,461	38,281,652	15,847,906	28,532,440	44,380,346		31,596,003	
Expenditures:									
Personal Services	17,078,960	18,144,133	18,144,133	7,607,730	8,992,499	16,600,229	-8.51%	18,532,030	11.64%
Operating Services	7,015,571	9,686,485	9,686,485	3,207,188	5,420,959	8,628,147	-10.93%	9,847,560	14.13%
Materials & Supplies	995,328	1,700,861	1,700,861	388,916	1,252,565	1,641,481	-3.49%	1,753,491	6.82%
Other Charges	998,973	703,465	703,465	185,140	439,061	624,201	-11.27%	698,864	11.96%
Debt Service	-	2,500	2,500	-	1,000	1,000	-60.00%	2,500	150.00%
Capital Outlay	1,467,975	9,322,233	12,822,233	682,701	4,336,753	5,019,454	-60.85%	6,249,968	24.51%
Intergovernmental	2,044,686	6,326,088	6,326,088	978,836	4,328,905	5,307,741	-16.10%	4,867,281	-8.30%
Total Expenditures	29,601,493	45,885,765	49,385,765	13,050,511	24,771,742	37,822,253		41,951,694	
Excess (deficiency) of revenues over expenditures	988,670	(14,523,304)	(11,104,113)	2,797,395	3,760,698	6,558,093		(10,355,691)	
Other financing sources (uses):									
Transfer in	2,216,336	3,085,690	11,080,690	9,110,761	1,997,963	11,108,724	0.25%	3,135,690	-71.77%
Transfer out	(12,758,853)	(21,513,784)	(21,513,784)	(100,000)	(6,439,343)	(6,539,343)	-69.60%	(35,312,329)	440.00%
Proceeds from the sale of assets	208,783	20,000	20,000	39,204	5,796	45,000	125.00%	30,000	-33.33%
Total Other Financing Sources	(10,333,734)	(18,408,094)	(10,413,094)	9,049,965	(4,435,584)	4,614,381		(32,146,639)	
Net change in Fund Balance	(9,345,064)	(32,931,398)	(21,517,207)	11,847,360	(674,886)	11,172,474		(42,502,330)	
Fund Balance - Beginning	48,791,000	40,023,067	39,272,489			39,445,936		50,618,410	
Fund Balance - Ending	\$ 39,445,936	\$ 7,091,669	\$ 17,755,282			\$ 50,618,410		\$ 8,116,080	

General Fund Revenues Summary Statement

Description	2021			2022				2023	
	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
Ad Valorem	\$ 5,300,523	\$ 4,721,000	\$ 4,721,000	\$ 4,954,242	\$ 17,758	\$ 4,972,000	5.32%	\$ 5,634,000	13.31%
General Sales Tax (1-2%)	10,084,427	8,979,000	8,979,000	4,331,798	6,426,202	10,758,000	19.81%	10,587,000	-1.59%
General Sales Tax (3-8%)	7,527,025	6,823,000	6,823,000	3,229,847	4,794,153	8,024,000	17.60%	8,052,000	0.35%
Alcoholic Beverages	42,269	40,000	40,000	10,232	32,768	43,000	7.50%	42,000	-2.33%
Airport Expansion Agree	614,069	500,000	500,000	-	875,000	875,000	75.00%	800,000	-8.57%
Cable Tv - Parishwide	498,591	700,000	700,000	257,671	262,329	520,000	-25.71%	500,000	-3.85%
Alcoholic Bev - Low Content	4,846	4,600	4,600	3,995	505	4,500	-2.17%	4,500	0.00%
Alcoholic Bev - High Content	8,617	8,000	8,000	7,140	360	7,500	-6.25%	7,500	0.00%
Occupational - General	871,443	750,000	750,000	775,626	24,374	800,000	6.67%	800,000	0.00%
Insurance License Tax	568,424	560,000	560,000	485,038	134,962	620,000	10.71%	600,000	-3.23%
License - Taxi Cabs	-	250	250	50	-	50	-80.00%	250	400.00%
Civil Defense	31,620	30,000	30,000	-	30,000	30,000	0.00%	30,000	0.00%
HomeLand Security	115,042	-	-	-	-	-	0.00%	-	0.00%
Disaster Relief (Fema)	52,521	-	6,919,191	5,531	6,913,660	6,919,191	0.00%	-	-100.00%
Hazard Mitigation Grant	34,139	4,179,219	4,179,219	183,742	3,995,477	4,179,219	0.00%	-	-100.00%
USDA Housing Grant	49,410	-	-	-	52,577	52,577	0.00%	52,578	0.00%
LIHWAP- LOW INCOME HOUSEHOLD ASSISTANCE PROGRAM	-	-	-	12,725	(12,725)	-	0.00%	-	0.00%
CSBG - Administration	19,395	19,395	19,395	8,443	10,952	19,395	0.00%	20,095	3.61%
CSBG - Program Activities	88,208	87,464	87,464	38,483	48,981	87,464	0.00%	83,690	-4.31%
CSBG CARES ACT FUNDING	77,843	-	-	12,344	(12,344)	-	0.00%	-	0.00%
Summer Feeding Program	11,320	20,000	20,000	-	10,932	10,932	-45.34%	11,000	0.62%
LIHEAP - Energy Assistance	44,955	46,617	46,617	3,210	43,407	46,617	0.00%	15,514	-66.72%
Home Program	26,238	83,526	83,526	-	83,526	83,526	0.00%	108,610	30.03%
Land Lease	22,258	22,000	22,000	22,801	-	22,801	3.64%	22,000	-3.51%
Dept. of Health & Human Services	15,243	16,000	16,000	19,866	-	19,866	24.16%	17,000	-14.43%
Mass Transit Assistance	81,926	75,000	75,000	34,711	45,289	80,000	6.67%	75,000	-6.25%
Highway Fund #2	50,000	50,000	50,000	-	50,000	50,000	0.00%	50,000	0.00%
Dept. Of Natural Resources	21,809	16,000	16,000	5,452	10,905	16,357	2.23%	16,000	-2.18%
Economic Dev. Enterprise Fund	229,222	220,000	220,000	-	229,222	229,222	4.19%	229,222	0.00%
Office of Community Dev	165,700	-	-	-	-	-	0.00%	-	0.00%
Allison Flood	-	-	-	-	614	614	0.00%	-	-100.00%
Severance Tax	838,472	800,000	800,000	211,357	638,643	850,000	6.25%	800,000	-5.88%
Parish Royalty Fund	230,063	240,000	240,000	61,482	178,518	240,000	0.00%	240,000	0.00%
Video Poker Revenues	420,335	330,000	330,000	255,271	244,729	500,000	51.52%	450,000	-10.00%
State Payments In Lieu Of Taxes	51,741	71,000	71,000	47,608	23,804	71,412	0.58%	71,000	-0.58%
State Pay. In Lieu Of Taxes - Comm. Services	50,000	30,000	30,000	20,000	10,000	30,000	0.00%	30,000	0.00%
LACAP - Share the Warmth	15,117	200	200	-	-	-	-100.00%	-	0.00%
Court Cost, Fees, Charges	11,790	12,000	12,000	6,070	7,930	14,000	16.67%	14,000	0.00%

General Fund Revenues (Continued) Summary Statement

Description	2021		2022					2023	
	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
Zoning Subdivision Fees	141,968	130,000	130,000	99,171	65,829	165,000	26.92%	140,000	-15.15%
Sale Of Maps & Publications & Audits	37	50	50	78	29	107	114.00%	50	-53.27%
Bookkeeping & Adm. Services	9,712	10,000	10,000	5,477	4,023	9,500	-5.00%	9,500	0.00%
Miscellaneous Revenue	4,575	2,000	2,000	9,241	30,089	39,330	1866.50%	4,000	-89.83%
Motor Vehicle Transactions	16,242	18,000	18,000	4,743	5,257	10,000	-44.44%	9,600	-4.00%
Driver'S License Reinstatement Fee	1,499	1,800	1,800	-	1,547	1,547	-14.06%	1,500	-3.04%
Inspection Fees	364,338	400,000	400,000	212,402	207,598	420,000	5.00%	400,000	-4.76%
Weed & Grass Cutting Charges	6,196	5,000	5,000	2,572	3,428	6,000	20.00%	6,000	0.00%
Weed & Grass - Tax Roll	23,608	20,000	20,000	10,738	(38)	10,700	-46.50%	15,000	40.19%
Derelict Structure Charges	1,192	-	-	-	-	-	0.00%	1,000	0.00%
Animal Control	56,055	50,000	50,000	27,392	25,608	53,000	6.00%	50,000	-5.66%
Coroner Other Fees -Cremations	15,209	15,000	15,000	9,510	6,290	15,800	5.33%	15,000	-5.06%
Institutional Charges	61,000	40,000	40,000	18,000	23,000	41,000	2.50%	42,500	3.66%
Rental Of Parks & Bldg.	8,679	60,000	60,000	27,361	17,639	45,000	-25.00%	45,000	0.00%
Reg. Fees - Summer Camp	7,930	9,000	9,000	8,414	-	8,414	-6.51%	8,000	-4.92%
Recreation Concessions	-	500	500	-	-	-	-100.00%	-	0.00%
Facility Use Fees	4,487	20,000	20,000	8,545	11,455	20,000	0.00%	20,000	0.00%
Court Fines	3,073	3,500	3,500	1,590	1,910	3,500	0.00%	3,000	-14.29%
Witness Fees - Deputies	450	300	300	400	50	450	50.00%	450	0.00%
Criminal Jury Fees	74,992	80,000	80,000	27,527	52,473	80,000	0.00%	75,000	-6.25%
Drug Asst. Fins-Juvenile Fees	15,015	15,000	15,000	5,529	10,471	16,000	6.67%	15,000	-6.25%
Interest Earnings	393,584	270,000	270,000	70,877	289,123	360,000	33.33%	390,000	8.33%
Interest Earnings - Minimum Prem.	39	40	40	179	421	600	1400.00%	844	40.67%
Rents - Lease	51,890	48,000	48,000	3,800	3,400	7,200	-85.00%	7,200	0.00%
Royalties	4,840	3,500	3,500	3,495	3,505	7,000	100.00%	5,000	-28.57%
Judgements Recovered	4,802	-	-	-	-	-	0.00%	-	0.00%
MORTGAGE ASSISTANCE PROGRAM	124	-	-	-	-	-	0.00%	-	0.00%
Gifts & Donations	319,131	118,000	118,000	189,930	200	190,130	61.13%	125,000	-34.26%
Indirect Cost Component Units	328,459	400,000	400,000	-	375,000	375,000	-6.25%	400,000	6.67%
Indirect Cost Tax Agencies	7,816	8,500	8,500	-	9,400	9,400	10.59%	9,400	0.00%
Insurance Refunds/Proceeds	366,840	200,000	200,000	-	2,212,225	2,212,225	1006.11%	200,000	-90.96%
Proceeds From The Sale Of Assets	208,783	20,000	20,000	39,204	5,796	45,000	125.00%	30,000	-33.33%
Compensation For Loss Or Damage Of Assets	21,780	-	-	-	-	-	0.00%	-	0.00%
Transfer From Solid Waste	-	-	-	1,115,000	(1,115,000)	-	0.00%	-	0.00%
Transfer From 1-2% Pist Reserve	165	140	140	761	2,413	3,174	2167.14%	140	-95.59%
Transfer From Criminal Court	-	-	-	96,200	-	96,200	0.00%	235,000	144.28%
Transfer From Roads & Drainage	-	-	7,995,000	7,995,000	-	7,995,000	0.00%	-	-100.00%
Indirect Cost Allocation	2,216,171	3,085,550	3,085,550	-	3,110,550	3,110,550	0.81%	3,135,550	0.80%
Total revenues	\$ 33,015,282	\$ 34,468,151	\$ 49,382,342	\$ 24,997,871	\$ 30,536,199	\$ 55,534,070		\$ 34,761,693	

General Fund Expenditures Summary Statement

		2021			2022				2023	
		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	\$ 1,203,038	\$ 1,415,815	\$ 1,415,815	\$ 559,910	\$ 823,175	\$ 1,383,085	-2.31%	\$ 1,500,790	8.51%
001-400111	Council District I	26,373	62,845	62,845	12,552	50,237	62,789	-0.09%	62,965	0.28%
001-400112	Council District II	40,331	67,690	67,690	19,106	46,732	65,838	-2.74%	82,185	24.83%
001-400113	Council District III	19,619	47,445	47,445	9,271	38,308	47,579	0.28%	62,605	31.58%
001-400114	Council District IV	39,997	81,510	81,510	22,397	57,351	79,748	-2.16%	83,655	4.90%
001-400115	Council District V	46,205	82,780	82,780	24,098	56,908	81,006	-2.14%	82,300	1.60%
001-400116	Council District VI	23,752	62,830	62,830	17,273	45,651	62,924	0.15%	63,240	0.50%
001-400117	Council District VII	24,566	52,180	52,180	11,089	41,164	52,253	0.14%	62,560	19.73%
001-400118	Council Division A	35,984	67,500	67,500	14,725	52,762	67,487	-0.02%	67,538	0.08%
001-400119	Council Division B	42,047	75,915	75,915	20,985	54,454	75,439	-0.63%	80,738	7.02%
001-400130	Ordinances & Proceedings	27,517	36,000	36,000	14,470	22,530	37,000	2.78%	42,000	13.51%
001-400140	Public Information	471,899	627,955	627,955	268,683	277,102	545,785	-13.09%	591,460	8.37%
001-400150	Police Jury Association	52,186	53,000	53,000	22,047	30,143	52,190	-1.53%	52,190	0.00%
001-400205	District Court	652,410	609,660	609,660	278,092	297,946	576,038	-5.51%	955,612	65.89%
001-400206	D/C - Division C	269,793	288,815	288,815	128,175	145,067	273,242	-5.39%	305,635	11.86%
001-400207	D/C - Division D	284,093	321,980	321,980	139,967	178,338	318,305	-1.14%	333,920	4.91%
001-400208	D/C - Division E	321,876	349,170	349,170	153,684	182,864	336,548	-3.61%	342,065	1.64%
001-400210	Grand Jury	8,555	17,400	17,400	7,585	9,815	17,400	0.00%	17,400	0.00%
001-400235	District Attorney	1,471,089	2,200,599	2,200,599	764,888	899,253	1,664,141	-24.38%	2,129,359	27.96%
001-400240	Clerk of Court	282,305	254,160	254,160	91,428	162,732	254,160	0.00%	200,000	-21.31%
001-400290	Ward Courts	144,489	159,290	159,290	65,659	98,128	163,787	2.82%	182,505	11.43%
001-400310	President	1,084,719	983,205	983,205	443,254	503,696	946,950	-3.69%	972,520	2.70%
001-400410	Registrar of Voters	128,525	175,320	175,320	60,199	91,683	151,882	-13.37%	183,760	20.99%
001-400420	Elections	37,713	33,100	33,100	-	19,550	19,550	-40.94%	35,600	82.10%
001-400510	Financial Administration	1,521,857	1,579,240	1,579,240	747,706	810,310	1,558,016	-1.34%	1,426,265	-8.46%
001-400530	Purchasing	791,771	751,553	751,553	302,196	420,797	722,993	-3.80%	744,298	2.95%
001-400540	Personnel	544,301	599,260	599,260	235,650	358,454	594,104	-0.86%	635,035	6.89%
001-400545	Legal Service	578,412	652,864	652,864	269,431	348,058	617,489	-5.42%	729,533	18.15%
001-400550	Taxation - Assessor	-	1,500	1,500	-	750	750	-50.00%	1,500	100.00%
001-400560	Taxation - Collector	160,203	189,850	189,850	-	171,010	171,010	-9.92%	201,840	18.03%
001-400610	Planning & Zoning	1,538,860	1,740,484	1,740,484	750,232	987,056	1,737,288	-0.18%	1,818,223	4.66%
001-400611	Coastal Zone Management	333,229	694,982	694,982	148,283	409,875	558,158	-19.69%	707,328	26.73%
001-400612	ICC Building	800,429	878,563	878,563	402,752	465,700	868,452	-1.15%	889,403	2.41%
001-400620	Data Processing	212,075	203,200	203,200	177,846	92,924	270,770	33.25%	282,070	4.17%
001-400625	Information Technology	1,327,137	1,491,155	1,491,155	481,842	606,219	1,088,061	-27.03%	1,830,315	68.22%
001-400626	Geographic Information System (GIS)	806,165	838,000	838,000	376,501	435,706	812,207	-3.08%	848,330	4.45%
001-400630	Research & Investigations	114,579	101,600	101,600	62,899	51,687	114,586	12.78%	126,700	10.57%
001-400635	Cable TV Administration	70,191	50,000	50,000	5,302	44,698	50,000	0.00%	50,000	0.00%
001-400640	General Govt. Buildings	3,835,161	12,609,885	16,109,885	1,703,650	6,225,331	7,928,981	-50.78%	9,025,668	13.83%

General Fund Expenditures (Continued) Summary Statement

	2021			2022				2023	
	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
001-400650 Retirement System Contrib.	175,382	132,000	132,000	165,505	-	165,505	25.38%	157,500	-4.84%
001-400670 Retired Employees Ins.	338,169	401,100	401,100	178,186	185,304	363,490	-9.38%	429,070	18.04%
001-400675 Risk Management	1,306,215	592,350	592,350	234,024	414,590	648,614	9.50%	729,521	12.47%
001-400680 Grants Administration	480,828	457,240	457,240	178,839	303,779	482,618	5.55%	604,935	25.34%
001-400685 Elevation Grant Program	39,486	4,121,390	4,121,390	168,327	2,988,730	3,157,057	-23.40%	2,041,006	-35.35%
001-410100 Sheriff	990,305	1,373,070	1,373,070	480,989	941,566	1,422,555	3.60%	1,657,820	16.54%
001-410530 Juvenile	82,628	120,775	120,775	1,783	33,392	35,175	-70.88%	61,520	74.90%
001-410710 Emg. Preparedness	609,206	499,440	499,440	238,788	208,064	446,852	-10.53%	380,198	-14.92%
001-410711 Emg. Preparedness Subsidiary	694,627	759,409	759,409	299,760	442,914	742,674	-2.20%	747,990	0.72%
001-410712 EOC - 24 Hour Coverage	990,926	914,655	914,655	399,767	567,713	967,480	5.78%	994,070	2.75%
001-410800 Motor Vehicles	32,213	37,704	37,704	2,027	8,378	10,405	-72.40%	13,630	30.99%
001-430160 Coroner	565,585	713,018	713,018	294,377	439,847	734,224	2.97%	842,715	14.78%
001-430180 Animal Control	1,027,835	1,044,161	1,044,161	382,366	525,464	907,830	-13.06%	1,162,600	28.06%
001-430225 Health & Safety Rehab.	89,563	135,255	135,255	58,038	74,409	132,447	-2.08%	115,155	-13.06%
001-430226 Revitalization Program	-	8,000	8,000	-	5,000	5,000	-37.50%	5,000	0.00%
001-430227 Housing Preservation	49,695	144,195	144,195	61,164	49,185	110,349	-23.47%	105,155	-4.71%
001-430231 Community Action	608,916	669,432	669,432	294,762	366,927	661,689	-1.16%	717,125	8.38%
001-430232 LIHEAP-Program	27,015	39,253	39,253	9,131	28,618	37,749	-3.83%	39,299	4.11%
001-430233 Summer Feeding Program	63,065	37,885	37,885	5,416	55,429	60,845	60.60%	68,520	12.61%
001-430234 Community Service Centers	352,377	500,850	500,850	145,083	232,267	377,350	-24.66%	611,125	61.95%
001-430235 Community Services SubGrants	15,685	28,441	28,441	13,537	12,589	26,126	-8.14%	28,441	8.86%
001-430246 LIHEAP-Admin	34,513	37,100	37,100	15,446	19,646	35,092	-5.41%	38,270	9.06%
001-430247 CSBG - Administration	19,395	22,030	22,030	10,208	11,079	21,287	-3.37%	24,395	14.60%
001-430248 CSBG - Program Support	88,208	99,100	99,100	45,106	41,284	86,390	-12.83%	92,975	7.62%
001-430250 Home Program	153,282	492,810	492,810	44,210	115,792	160,002	-67.53%	471,135	194.46%
001-430257 CSBG CARES ACT (2020)	77,843	-	-	14,644	27,270	41,914	0.00%	-	-100.00%
001-430258 LIHWAP- LOW INCOME HOUSEHOLD WATER ASST.	-	-	-	3,140	11,362	14,502	0.00%	21,540	48.53%
001-450300 Community Center	482,950	743,919	743,919	144,132	359,307	503,439	-32.33%	762,344	51.43%
001-465200 Economic Development	635	-	-	-	-	-	0.00%	-	0.00%
001-465220 Parish Farm Agent	104,587	111,459	111,459	51,789	59,988	111,777	0.29%	118,380	5.91%
001-465230 Economic Development	707,869	1,055,874	1,055,874	285,253	586,462	871,715	-17.44%	1,015,090	16.45%
001-465235 Tourist Center	14,577	75,625	75,625	8,625	37,525	46,150	-38.98%	76,150	65.01%
001-465260 Veterans Service Officer	2,580	3,600	3,600	1,743	1,257	3,000	-16.67%	3,600	20.00%
001-465290 Public Housing	1,882	3,825	3,825	519	1,441	1,960	-48.76%	3,810	94.39%
001-475500 Fiscal Charges	-	2,500	2,500	-	1,000	1,000	-60.00%	2,500	150.00%
001-485000 Transfer to Road & Drain. Capital	-	15,796,329	15,796,329	-	-	-	-100.00%	15,796,329	0.00%
001-485100 Transfer to Criminal Court Fund	96,200	170,165	170,165	-	235,000	235,000	38.10%	236,000	0.43%
001-485500 Transfers	10,700,000	3,034,295	3,034,295	-	3,034,295	3,034,295	0.00%	12,875,000	324.32%

**General Fund Expenditures (Continued)
Summary Statement**

		2021		2022				2023		
		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
001-485600	Transfer to Solid Waste	1,128,082	670,000	670,000	-	567,000	567,000	-15.37%	1,065,000	87.83%
001-485900	Transfer to RSVP	220,000	255,925	255,925	100,000	150,000	250,000	-2.32%	240,000	-4.00%
001-486000	Transfer to Recreation	614,571	1,137,070	1,137,070	-	2,303,048	2,303,048	102.54%	4,950,000	114.93%
001-486400	Transfer to W/W & W/W USF	-	300,000	300,000	-	-	-	-100.00%	-	0.00%
001-486500	Transfer to Sewer System Fund	-	150,000	150,000	-	150,000	150,000	0.00%	150,000	0.00%
	Total Expenditures	\$ 42,360,346	\$ 67,399,549	\$ 70,899,549	\$ 13,150,511	\$ 31,211,085	\$ 44,361,596		\$ 77,264,023	

Council
Account Number: 001-400110

Description	2021			2022				2023	
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
Expenditures:									
Personal services:									
Regular Salaries & Wages	\$ 724,335	\$ 742,000	\$ 742,000	\$ 317,598	\$ 405,402	\$ 723,000	-2.56%	\$ 775,000	7.19%
FICA	722	900	900	318	382	700	-22.22%	850	21.43%
Retirement	86,591	84,000	84,000	35,935	46,065	82,000	-2.38%	89,000	8.54%
Life/Health Insurance	163,906	167,000	167,000	77,378	76,622	154,000	-7.78%	162,000	5.19%
Workmen's Compensation	3,622	3,750	3,750	1,388	562	1,950	-48.00%	1,200	-38.46%
Unemployment	73	80	80	32	43	75	-6.25%	85	13.33%
Medicare	10,894	10,800	10,800	4,797	6,203	11,000	1.85%	12,000	9.09%
Disability	2,303	2,500	2,500	1,171	979	2,150	-14.00%	2,600	20.93%
Deferred Compensation	50,704	50,500	50,500	23,989	31,011	55,000	8.91%	60,000	9.09%
Dental	970	1,100	1,100	480	480	960	-12.73%	1,100	14.58%
OPEB Contribution	24,944	25,500	25,500	10,936	14,064	25,000	-1.96%	27,000	8.00%
Miscellaneous	225	2,190	2,190	225	1,965	2,190	0.00%	2,190	0.00%
Total personal services	1,069,289	1,090,320	1,090,320	474,247	583,778	1,058,025		1,133,025	
Operating services:									
Advertising, Dues & Subscriptions	1,994	7,765	7,765	3,859	3,906	7,765	0.00%	7,765	0.00%
Printing, Duplication, Typing	707	8,900	8,900	1,029	7,871	8,900	0.00%	8,900	0.00%
Postage And Box Rent	12	350	350	242	108	350	0.00%	350	0.00%
Telephone	2,150	3,600	3,600	778	2,822	3,600	0.00%	3,600	0.00%
Rentals	-	5,000	5,000	-	5,000	5,000	0.00%	5,000	0.00%
Maintenance Of Property & Equipment	482	11,250	11,250	1,124	10,126	11,250	0.00%	11,250	0.00%
Contractual Services	48,643	56,590	56,590	42,378	14,212	56,590	0.00%	66,190	16.96%
Professional Services	22,539	92,520	92,520	22,237	70,283	92,520	0.00%	100,250	8.35%
Insurance - Employee Liability	1,609	1,690	1,690	586	1,319	1,905	12.72%	2,080	9.19%
Insurance - General Liability	10,191	10,700	10,700	3,556	6,494	10,050	-6.07%	10,250	1.99%
Total operating services	88,327	198,365	198,365	75,789	122,141	197,930		215,635	
Materials & supplies:									
Non Consumable Office Supplies	20,536	25,000	25,000	1,920	23,080	25,000	0.00%	25,000	0.00%
Office Supplies	11,404	19,800	19,800	1,973	17,827	19,800	0.00%	19,800	0.00%
Food & Clothing	10,417	14,500	14,500	3,982	10,518	14,500	0.00%	39,500	172.41%
Maintenance Of Buildings & Grounds	516	1,755	1,755	242	1,513	1,755	0.00%	1,755	0.00%
Miscellaneous	1,206	-	-	-	-	-	0.00%	-	0.00%
Tools And Equipment	-	1,000	1,000	-	1,000	1,000	0.00%	1,000	0.00%
Total materials & supplies	44,079	62,055	62,055	8,117	53,938	62,055		87,055	

Council (Continued)
Account Number: 001-400110

Description	2021		2022				2023		
	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
Other charges:									
Travel	1,256	22,075	22,075	1,622	20,453	22,075	0.00%	22,075	0.00%
Official Fees	87	1,000	1,000	135	865	1,000	0.00%	1,000	0.00%
Total other charges	1,343	23,075	23,075	1,757	21,318	23,075		23,075	
Capital outlay:									
Office Equipment	-	42,000	42,000	-	42,000	42,000	0.00%	42,000	0.00%
Total capital outlay	-	42,000	42,000	-	42,000	42,000		42,000	
Total expenditures	\$ 1,203,038	\$ 1,415,815	\$ 1,415,815	\$ 559,910	\$ 823,175	\$ 1,383,085		\$ 1,500,790	

Council
Account Number: 001-400110
Narrative Explanation of Capital Outlay
For Requested Year 2023

Capital Outlay:	Amount	Detailed Description	Sub-Total
Office Equipment	\$ 42,000	Network Server	\$ 12,000
		Scanner	5,000
		Software & Scanning Equipment	25,000
Grand Total Requested:	\$ 42,000		

**Council - District I
Account Number: 001-400111**

Description	2021			2022				2023	
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
Expenditures:									
Personal services:									
Regular Salaries & Wages	\$ 12,804	\$ 12,755	\$ 12,755	\$ 5,642	\$ 7,113	\$ 12,755	0.00%	\$ 12,755	0.00%
FICA	924	800	800	416	444	860	7.50%	900	4.65%
Life/Health Insurance	31	35	35	15	16	31	-11.43%	35	12.90%
Medicare	218	185	185	98	105	203	9.73%	215	5.91%
Deferred Compensation	135	145	145	63	80	143	-1.38%	145	1.40%
Dental	120	120	120	50	-	50	-58.33%	120	140.00%
OPEB Contribution	448	450	450	197	250	447	-0.67%	475	6.26%
Miscellaneous	-	90	90	-	90	90	0.00%	90	0.00%
Total personal services	14,680	14,580	14,580	6,481	8,098	14,579		14,735	
Operating services:									
Advertising, Dues & Subscriptions	99	400	400	50	350	400	0.00%	400	0.00%
Printing, Duplication, Typing	-	3,150	3,150	-	3,150	3,150	0.00%	3,150	0.00%
Postage And Box Rent	-	5,700	5,700	-	5,700	5,700	0.00%	5,700	0.00%
Telephone	1,698	3,800	3,800	934	2,866	3,800	0.00%	3,800	0.00%
Rentals	-	700	700	-	700	700	0.00%	700	0.00%
Maintenance Of Property & Equipment	-	800	800	-	800	800	0.00%	800	0.00%
Contractual Services	1,635	3,300	3,300	813	2,487	3,300	0.00%	3,300	0.00%
Professional Services	240	2,000	2,000	-	2,000	2,000	0.00%	2,000	0.00%
Insurance - Employee Liability	72	80	80	24	61	85	6.25%	90	5.88%
Insurance - General Liability	460	485	485	145	280	425	-12.37%	440	3.53%
Total operating services	4,204	20,415	20,415	1,966	18,394	20,360		20,380	
Materials & supplies:									
Non Consumable Office Supplies	-	9,500	9,500	-	9,500	9,500	0.00%	9,500	0.00%
Office Supplies	-	2,000	2,000	-	2,000	2,000	0.00%	2,000	0.00%
Food & Clothing	-	700	700	-	700	700	0.00%	700	0.00%
Total materials & supplies	-	12,200	12,200	-	12,200	12,200		12,200	
Other charges:									
Travel	7,489	15,650	15,650	4,105	11,545	15,650	0.00%	15,650	0.00%
Total other charges	7,489	15,650	15,650	4,105	11,545	15,650		15,650	
Total expenditures	\$ 26,373	\$ 62,845	\$ 62,845	\$ 12,552	\$ 50,237	\$ 62,789		\$ 62,965	

Council - District II
Account Number: 001-400112

Description	2021			2022				2023	
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
Expenditures:									
Personal services:									
Regular Salaries & Wages	\$ 12,804	\$ 12,755	\$ 12,755	\$ 5,642	\$ 7,113	\$ 12,755	0.00%	\$ 12,755	0.00%
FICA	774	800	800	349	378	727	-9.13%	800	10.04%
Life/Health Insurance	18,509	20,000	20,000	9,219	9,050	18,269	-8.66%	19,500	6.74%
Medicare	181	185	185	82	98	180	-2.70%	195	8.33%
Dental	120	120	120	60	60	120	0.00%	120	0.00%
OPEB Contribution	448	450	450	197	250	447	-0.67%	450	0.67%
Miscellaneous	-	90	90	-	90	90	0.00%	90	0.00%
Total personal services	32,836	34,400	34,400	15,549	17,039	32,588		33,910	
Operating services:									
Advertising, Dues & Subscriptions	30	400	400	35	365	400	0.00%	400	0.00%
Printing, Duplication, Typing	-	3,150	3,150	-	3,150	3,150	0.00%	3,150	0.00%
Postage And Box Rent	-	5,700	5,700	-	5,700	5,700	0.00%	5,700	0.00%
Telephone	517	3,800	3,800	215	3,585	3,800	0.00%	3,800	0.00%
Rentals	-	700	700	-	700	700	0.00%	700	0.00%
Maintenance Of Property & Equipment	-	800	800	-	800	800	0.00%	800	0.00%
Contractual Services	1,195	3,300	3,300	665	2,635	3,300	0.00%	3,300	0.00%
Professional Services	-	2,000	2,000	-	2,000	2,000	0.00%	2,000	0.00%
Insurance - Employee Liability	76	80	80	26	64	90	12.50%	100	11.11%
Insurance - General Liability	485	510	510	156	304	460	-9.80%	475	3.26%
Total operating services	2,303	20,440	20,440	1,097	19,303	20,400		20,425	
Materials & supplies:									
Non Consumable Office Supplies	-	2,500	2,500	-	2,500	2,500	0.00%	9,500	280.00%
Office Supplies	143	2,000	2,000	143	1,857	2,000	0.00%	2,000	0.00%
Food & Clothing	-	700	700	-	700	700	0.00%	700	0.00%
Total materials & supplies	143	5,200	5,200	143	5,057	5,200		12,200	
Other charges:									
Travel	5,049	7,650	7,650	2,317	5,333	7,650	0.00%	15,650	104.58%
Total other charges	5,049	7,650	7,650	2,317	5,333	7,650		15,650	
Total expenditures	\$ 40,331	\$ 67,690	\$ 67,690	\$ 19,106	\$ 46,732	\$ 65,838		\$ 82,185	

Council - District III
Account Number: 001-400113

Description	2021			2022				2023	
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
Expenditures:									
Personal services:									
Regular Salaries & Wages	\$ 12,804	\$ 12,755	\$ 12,755	\$ 5,642	\$ 7,113	\$ 12,755	0.00%	\$ 12,755	0.00%
FICA	943	800	800	424	521	945	18.13%	945	0.00%
Life/Health Insurance	31	35	35	15	16	31	-11.43%	35	12.90%
Medicare	220	185	185	99	122	221	19.46%	225	1.81%
OPEB Contribution	448	450	450	197	250	447	-0.67%	450	0.67%
Miscellaneous	-	90	90	-	90	90	0.00%	90	0.00%
Total personal services	14,446	14,315	14,315	6,377	8,112	14,489		14,500	
Operating services:									
Advertising, Dues & Subscriptions	410	400	400	35	365	400	0.00%	400	0.00%
Printing, Duplication, Typing	-	3,150	3,150	-	3,150	3,150	0.00%	3,150	0.00%
Postage And Box Rent	-	5,700	5,700	-	5,700	5,700	0.00%	5,700	0.00%
Telephone	517	3,800	3,800	215	3,585	3,800	0.00%	3,800	0.00%
Rentals	-	700	700	-	700	700	0.00%	700	0.00%
Maintenance Of Property & Equipment	-	800	800	-	800	800	0.00%	800	0.00%
Contractual Services	1,440	3,300	3,300	680	2,620	3,300	0.00%	3,300	0.00%
Professional Services	-	2,000	2,000	-	2,000	2,000	0.00%	2,000	0.00%
Insurance - Employee Liability	55	60	60	18	47	65	8.33%	70	7.69%
Insurance - General Liability	351	370	370	110	215	325	-12.16%	335	3.08%
Total operating services	2,773	20,280	20,280	1,058	19,182	20,240		20,255	
Materials & supplies:									
Non Consumable Office Supplies	-	2,500	2,500	571	1,929	2,500	0.00%	9,500	280.00%
Office Supplies	-	2,000	2,000	65	1,935	2,000	0.00%	2,000	0.00%
Food & Clothing	-	700	700	-	700	700	0.00%	700	0.00%
Total materials & supplies	-	5,200	5,200	636	4,564	5,200		12,200	
Other charges:									
Travel	2,400	7,650	7,650	1,200	6,450	7,650	0.00%	15,650	104.58%
Total other charges	2,400	7,650	7,650	1,200	6,450	7,650		15,650	
Total expenditures	\$ 19,619	\$ 47,445	\$ 47,445	\$ 9,271	\$ 38,308	\$ 47,579		\$ 62,605	

Council - District IV
Account Number: 001-400114

Description	2021			2022				2023	
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
Expenditures:									
Personal services:									
Regular Salaries & Wages	\$ 12,804	\$ 12,755	\$ 12,755	\$ 5,642	\$ 7,113	\$ 12,755	0.00%	\$ 12,755	0.00%
FICA	768	800	800	347	418	765	-4.38%	800	4.58%
Life/Health Insurance	18,520	20,000	20,000	9,226	9,059	18,285	-8.58%	19,500	6.64%
Medicare	192	185	185	89	108	197	6.49%	200	1.52%
Deferred Compensation	880	1,250	1,250	561	673	1,234	-1.28%	1,350	9.40%
Dental	120	120	120	60	60	120	0.00%	120	0.00%
OPEB Contribution	448	450	450	197	250	447	-0.67%	450	0.67%
Miscellaneous	-	90	90	-	90	90	0.00%	90	0.00%
Total personal services	33,732	35,650	35,650	16,122	17,771	33,893		35,265	
Operating services:									
Advertising, Dues & Subscriptions	30	400	400	35	365	400	0.00%	400	0.00%
Printing, Duplication, Typing	-	3,150	3,150	-	3,150	3,150	0.00%	3,150	0.00%
Postage And Box Rent	-	5,700	5,700	-	5,700	5,700	0.00%	5,700	0.00%
Telephone	1,132	3,800	3,800	542	3,258	3,800	0.00%	3,800	0.00%
Rentals	-	700	700	-	700	700	0.00%	700	0.00%
Maintenance Of Property & Equipment	-	800	800	-	800	800	0.00%	800	0.00%
Contractual Services	1,531	3,300	3,300	780	2,520	3,300	0.00%	3,300	0.00%
Professional Services	120	2,000	2,000	-	2,000	2,000	0.00%	2,000	0.00%
Insurance - Employee Liability	85	90	90	31	74	105	16.67%	120	14.29%
Insurance - General Liability	542	570	570	185	365	550	-3.51%	570	3.64%
Total operating services	3,440	20,510	20,510	1,573	18,932	20,505		20,540	
Materials & supplies:									
Non Consumable Office Supplies	-	7,000	7,000	-	7,000	7,000	0.00%	9,500	35.71%
Office Supplies	341	2,000	2,000	-	2,000	2,000	0.00%	2,000	0.00%
Food & Clothing	84	700	700	-	700	700	0.00%	700	0.00%
Total materials & supplies	425	9,700	9,700	-	9,700	9,700		12,200	
Other charges:									
Travel	2,400	15,650	15,650	4,702	10,948	15,650	0.00%	15,650	0.00%
Total other charges	2,400	15,650	15,650	4,702	10,948	15,650		15,650	
Total expenditures	\$ 39,997	\$ 81,510	\$ 81,510	\$ 22,397	\$ 57,351	\$ 79,748		\$ 83,655	

Council - District V
Account Number: 001-400115

Description	2021			2022				2023	
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
Expenditures:									
Personal services:									
Regular Salaries & Wages	\$ 12,804	\$ 12,755	\$ 12,755	\$ 5,642	\$ 7,113	\$ 12,755	0.00%	\$ 12,755	0.00%
FICA	768	800	800	346	415	761	-4.88%	800	5.12%
Life/Health Insurance	18,520	20,000	20,000	9,226	9,059	18,285	-8.58%	19,500	6.64%
Medicare	180	185	185	81	97	178	-3.78%	185	3.93%
Dental	120	120	120	60	60	120	0.00%	120	0.00%
OPEB Contribution	448	450	450	197	250	447	-0.67%	450	0.67%
Miscellaneous	-	90	90	-	90	90	0.00%	90	0.00%
Total personal services	32,840	34,400	34,400	15,552	17,084	32,636		33,900	
Operating services:									
Advertising, Dues & Subscriptions	503	400	400	476	(76)	400	0.00%	400	0.00%
Printing, Duplication, Typing	87	3,150	3,150	-	3,150	3,150	0.00%	3,150	0.00%
Postage And Box Rent	-	5,700	5,700	-	5,700	5,700	0.00%	5,700	0.00%
Telephone	1,823	3,800	3,800	942	2,858	3,800	0.00%	3,800	0.00%
Rentals	-	700	700	-	700	700	0.00%	700	0.00%
Maintenance Of Property & Equipment	-	800	800	-	800	800	0.00%	800	0.00%
Contractual Services	1,560	3,300	3,300	745	2,555	3,300	0.00%	3,300	0.00%
Professional Services	-	2,000	2,000	-	2,000	2,000	0.00%	2,000	0.00%
Insurance - Employee Liability	87	95	95	31	79	110	15.79%	120	9.09%
Insurance - General Liability	554	585	585	191	369	560	-4.27%	580	3.57%
Total operating services	4,614	20,530	20,530	2,385	18,135	20,520		20,550	
Materials & supplies:									
Non Consumable Office Supplies	706	9,500	9,500	-	9,500	9,500	0.00%	9,500	0.00%
Office Supplies	218	2,000	2,000	212	1,788	2,000	0.00%	2,000	0.00%
Food & Clothing	-	700	700	-	700	700	0.00%	700	0.00%
Total materials & supplies	924	12,200	12,200	212	11,988	12,200		12,200	
Other charges:									
Travel	7,827	15,650	15,650	5,949	9,701	15,650	0.00%	15,650	0.00%
Total other charges	7,827	15,650	15,650	5,949	9,701	15,650		15,650	
Total expenditures	\$ 46,205	\$ 82,780	\$ 82,780	\$ 24,098	\$ 56,908	\$ 81,006		\$ 82,300	

Council - District VI
Account Number: 001-400116

Description	2021		2022					2023	
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
Expenditures:									
Personal services:									
Regular Salaries & Wages	\$ 12,804	\$ 12,755	\$ 12,755	\$ 5,642	\$ 7,113	\$ 12,755	0.00%	\$ 12,755	0.00%
FICA	943	800	800	424	519	943	17.88%	950	0.74%
Life/Health Insurance	31	35	35	15	16	31	-11.43%	35	12.90%
Medicare	223	185	185	101	123	224	21.08%	230	2.68%
Deferred Compensation	172	-	-	101	128	229	0.00%	500	118.34%
Dental	-	250	250	-	-	-	-100.00%	-	0.00%
OPEB Contribution	448	450	450	197	250	447	-0.67%	450	0.67%
Miscellaneous	-	90	90	-	90	90	0.00%	90	0.00%
Total personal services	14,621	14,565	14,565	6,480	8,239	14,719		15,010	
Operating services:									
Advertising, Dues & Subscriptions	35	400	400	40	360	400	0.00%	400	0.00%
Printing, Duplication, Typing	87	3,150	3,150	90	3,060	3,150	0.00%	3,150	0.00%
Postage And Box Rent	-	5,700	5,700	-	5,700	5,700	0.00%	5,700	0.00%
Telephone	1,454	3,800	3,800	796	3,004	3,800	0.00%	3,800	0.00%
Rentals	-	700	700	-	700	700	0.00%	700	0.00%
Maintenance Of Property & Equipment	-	800	800	-	800	800	0.00%	800	0.00%
Contractual Services	1,360	3,300	3,300	680	2,620	3,300	0.00%	3,300	0.00%
Professional Services	-	2,000	2,000	-	2,000	2,000	0.00%	2,000	0.00%
Insurance - Employee Liability	72	80	80	24	56	80	0.00%	90	12.50%
Insurance - General Liability	461	485	485	145	280	425	-12.37%	440	3.53%
Total operating services	3,469	20,415	20,415	1,775	18,580	20,355		20,380	
Materials & supplies:									
Non Consumable Office Supplies	-	9,500	9,500	-	9,500	9,500	0.00%	9,500	0.00%
Office Supplies	-	2,000	2,000	169	1,831	2,000	0.00%	2,000	0.00%
Food & Clothing	-	700	700	90	610	700	0.00%	700	0.00%
Total materials & supplies	-	12,200	12,200	259	11,941	12,200		12,200	
Other charges:									
Travel	5,662	15,650	15,650	8,759	6,891	15,650	0.00%	15,650	0.00%
Total other charges	5,662	15,650	15,650	8,759	6,891	15,650		15,650	
Total expenditures	\$ 23,752	\$ 62,830	\$ 62,830	\$ 17,273	\$ 45,651	\$ 62,924		\$ 63,240	

**Council - District VII
Account Number: 001-400117**

Description	2021			2022				2023	
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
Expenditures:									
Personal services:									
Regular Salaries & Wages	\$ 12,804	\$ 12,755	\$ 12,755	\$ 5,642	\$ 7,113	\$ 12,755	0.00%	\$ 12,755	0.00%
FICA	943	800	800	424	520	944	18.00%	950	0.64%
Medicare	220	185	185	99	122	221	19.46%	225	1.81%
OPEB Contribution	448	450	450	197	196	393	-12.67%	400	1.78%
Miscellaneous	-	90	90	-	90	90	0.00%	90	0.00%
Total personal services	14,415	14,280	14,280	6,362	8,041	14,403		14,420	
Operating services:									
Advertising, Dues & Subscriptions	468	400	400	485	(85)	400	0.00%	400	0.00%
Printing, Duplication, Typing	-	3,150	3,150	-	3,150	3,150	0.00%	3,150	0.00%
Postage And Box Rent	-	500	500	-	500	500	0.00%	5,700	1040.00%
Telephone	1,743	3,800	3,800	892	2,908	3,800	0.00%	3,800	0.00%
Rentals	-	-	-	-	-	-	0.00%	700	0.00%
Maintenance Of Property & Equipment	-	800	800	-	800	800	0.00%	800	0.00%
Contractual Services	1,980	3,300	3,300	915	2,385	3,300	0.00%	3,300	0.00%
Professional Services	-	2,000	2,000	-	2,000	2,000	0.00%	2,000	0.00%
Insurance - Employee Liability	61	65	65	20	50	70	7.69%	75	7.14%
Insurance - General Liability	388	410	410	121	234	355	-13.41%	365	2.82%
Total operating services	4,640	14,425	14,425	2,433	11,942	14,375		20,290	
Materials & supplies:									
Non Consumable Office Supplies	-	8,000	8,000	-	8,000	8,000	0.00%	9,500	18.75%
Office Supplies	122	1,825	1,825	-	1,825	1,825	0.00%	2,000	9.59%
Food & Clothing	-	700	700	-	700	700	0.00%	700	0.00%
Total materials & supplies	122	10,525	10,525	-	10,525	10,525		12,200	
Other charges:									
Travel	5,389	12,950	12,950	2,294	10,656	12,950	0.00%	15,650	20.85%
Total other charges	5,389	12,950	12,950	2,294	10,656	12,950		15,650	
Total expenditures	\$ 24,566	\$ 52,180	\$ 52,180	\$ 11,089	\$ 41,164	\$ 52,253		\$ 62,560	

Council - Division A
Account Number: 001-400118

Description	2021			2022				2023	
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
Expenditures:									
Personal services:									
Regular Salaries & Wages	\$ 17,138	\$ 17,010	\$ 17,010	\$ 7,522	\$ 9,486	\$ 17,008	-0.01%	\$ 17,008	0.00%
FICA	849	1,100	1,100	541	666	1,207	9.73%	1,210	0.25%
Life/Health Insurance	21	35	35	15	16	31	-11.43%	35	12.90%
Medicare	291	250	250	126	134	260	4.00%	275	5.77%
Deferred Compensation	928	-	-	-	-	-	0.00%	-	0.00%
OPEB Contribution	600	600	600	263	333	596	-0.67%	600	0.67%
Miscellaneous	-	90	90	-	90	90	0.00%	90	0.00%
Total personal services	19,827	19,085	19,085	8,467	10,725	19,192		19,218	
Operating services:									
Advertising, Dues & Subscriptions	30	400	400	40	360	400	0.00%	400	0.00%
Printing, Duplication, Typing	173	3,150	3,150	90	3,060	3,150	0.00%	3,150	0.00%
Postage And Box Rent	-	5,700	5,700	-	5,700	5,700	0.00%	5,700	0.00%
Telephone	1,125	3,800	3,800	796	3,004	3,800	0.00%	3,800	0.00%
Rentals	-	700	700	-	700	700	0.00%	700	0.00%
Maintenance Of Property & Equipment	-	800	800	-	800	800	0.00%	800	0.00%
Contractual Services	1,813	3,300	3,300	880	2,420	3,300	0.00%	3,300	0.00%
Professional Services	-	2,000	2,000	-	2,000	2,000	0.00%	2,000	0.00%
Insurance - Employee Liability	92	100	100	33	62	95	-5.00%	100	5.26%
Insurance - General Liability	584	615	615	200	300	500	-18.70%	520	4.00%
Total operating services	3,817	20,565	20,565	2,039	18,406	20,445		20,470	
Materials & supplies:									
Non Consumable Office Supplies	4,787	9,500	9,500	-	9,500	9,500	0.00%	9,500	0.00%
Office Supplies	356	2,000	2,000	-	2,000	2,000	0.00%	2,000	0.00%
Food & Clothing	224	700	700	-	700	700	0.00%	700	0.00%
Total materials & supplies	5,367	12,200	12,200	-	12,200	12,200		12,200	
Other charges:									
Travel	6,973	15,650	15,650	4,219	11,431	15,650	0.00%	15,650	0.00%
Total other charges	6,973	15,650	15,650	4,219	11,431	15,650		15,650	
Total expenditures	\$ 35,984	\$ 67,500	\$ 67,500	\$ 14,725	\$ 52,762	\$ 67,487		\$ 67,538	

Council - Division B
Account Number: 001-400119

Description	2021			2022				2023	
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
Expenditures:									
Personal services:									
Regular Salaries & Wages	\$ 17,073	\$ 17,010	\$ 17,010	\$ 7,522	\$ 9,486	\$ 17,008	-0.01%	\$ 17,008	0.00%
Life/Health Insurance	7,008	7,600	7,600	3,491	3,429	6,920	-8.95%	7,800	12.72%
Medicare	404	250	250	154	192	346	38.40%	350	1.16%
Deferred Compensation	5,717	5,600	5,600	2,653	3,168	5,821	3.95%	6,500	11.66%
Dental	120	120	120	60	60	120	0.00%	120	0.00%
OPEB Contribution	597	600	600	263	261	524	-12.67%	530	1.15%
Miscellaneous	-	90	90	-	90	90	0.00%	90	0.00%
Total personal services	30,919	31,270	31,270	14,143	16,686	30,829		32,398	
Operating services:									
Advertising, Dues & Subscriptions	115	1,000	1,000	35	965	1,000	0.00%	400	-60.00%
Printing, Duplication, Typing	-	3,150	3,150	-	3,150	3,150	0.00%	3,150	0.00%
Postage And Box Rent	-	5,700	5,700	-	5,700	5,700	0.00%	5,700	0.00%
Telephone	1,442	2,000	2,000	796	1,204	2,000	0.00%	3,800	90.00%
Rentals	-	700	700	-	700	700	0.00%	700	0.00%
Maintenance Of Property & Equipment	-	800	800	-	800	800	0.00%	800	0.00%
Contractual Services	1,440	3,300	3,300	680	2,620	3,300	0.00%	3,300	0.00%
Professional Services	-	2,000	2,000	-	2,000	2,000	0.00%	2,000	0.00%
Insurance - Employee Liability	82	90	90	28	72	100	11.11%	110	10.00%
Insurance - General Liability	525	555	555	172	338	510	-8.11%	530	3.92%
Total operating services	3,604	19,295	19,295	1,711	17,549	19,260		20,490	
Materials & supplies:									
Non Consumable Office Supplies	-	7,000	7,000	-	7,000	7,000	0.00%	9,500	35.71%
Office Supplies	160	2,000	2,000	-	2,000	2,000	0.00%	2,000	0.00%
Food & Clothing	176	700	700	-	700	700	0.00%	700	0.00%
Total materials & supplies	336	9,700	9,700	-	9,700	9,700		12,200	
Other charges:									
Travel	7,188	15,650	15,650	5,131	10,519	15,650	0.00%	15,650	0.00%
Total other charges	7,188	15,650	15,650	5,131	10,519	15,650		15,650	
Total expenditures	\$ 42,047	\$ 75,915	\$ 75,915	\$ 20,985	\$ 54,454	\$ 75,439		\$ 80,738	

**Ordinance & Proceedings
Account Number: 001-400130**

Description	2021		2022				2023		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
Expenditures:									
Operating services:									
Advertising, Dues & Subscriptions	\$ 27,517	\$ 36,000	\$ 36,000	\$ 14,470	\$ 22,530	\$ 37,000	2.78%	\$ 42,000	13.51%
Total operating services	27,517	36,000	36,000	14,470	22,530	37,000		42,000	
Total expenditures	\$ 27,517	\$ 36,000	\$ 36,000	\$ 14,470	\$ 22,530	\$ 37,000		\$ 42,000	

**Public Information
Account Number: 001-400140**

Description	2021			2022				2023	
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
Expenditures:									
Personal services:									
Regular Salaries & Wages	\$ 265,062	\$ 295,000	\$ 295,000	\$ 107,429	\$ 136,571	\$ 244,000	-17.29%	\$ 260,000	6.56%
Retirement	32,381	34,000	34,000	12,354	15,646	28,000	-17.65%	30,000	7.14%
Life/Health Insurance	46,459	62,500	62,500	21,853	21,347	43,200	-30.88%	46,000	6.48%
Workmen's Compensation	1,325	1,500	1,500	470	230	700	-53.33%	400	-42.86%
Unemployment	27	30	30	11	14	25	-16.67%	30	20.00%
Medicare	3,773	4,300	4,300	1,522	1,928	3,450	-19.77%	3,800	10.14%
Disability	720	1,000	1,000	401	409	810	-19.00%	860	6.17%
Deferred Compensation	420	350	350	308	402	710	102.86%	1,560	119.72%
Dental	420	600	600	180	180	360	-40.00%	360	0.00%
OPEB Contribution	9,277	10,500	10,500	3,760	4,760	8,520	-18.86%	9,100	6.81%
Miscellaneous	129	360	360	-	360	360	0.00%	360	0.00%
Total personal services	359,993	410,140	410,140	148,288	181,847	330,135		352,470	
Operating services:									
Advertising, Dues & Subscriptions	12,165	7,050	7,050	5,692	1,358	7,050	0.00%	8,980	27.38%
Printing, Duplication, Typing	6,157	24,820	24,820	18,721	6,099	24,820	0.00%	34,120	37.47%
Postage And Box Rent	3,819	21,000	21,000	8,163	12,837	21,000	0.00%	21,000	0.00%
Telephone	2,940	4,800	4,800	1,200	3,600	4,800	0.00%	4,800	0.00%
Rentals	7,123	8,500	8,500	3,288	5,212	8,500	0.00%	9,000	5.88%
Maintenance Of Property & Equipment	-	-	-	75	(75)	-	0.00%	-	0.00%
Contractual Services	29,320	55,000	55,000	49,985	5,015	55,000	0.00%	55,000	0.00%
Professional Services	32,005	44,700	44,700	10,710	33,990	44,700	0.00%	54,700	22.37%
Insurance - Auto Coverage	4,274	4,335	4,335	395	1,705	2,100	-51.56%	2,700	28.57%
Insurance - Employee Liability	596	630	630	212	568	780	23.81%	890	14.10%
Insurance - General Liability	3,788	3,980	3,980	1,287	2,813	4,100	3.02%	4,400	7.32%
Total operating services	102,187	174,815	174,815	99,728	73,122	172,850		195,590	
Materials & supplies:									
Non Consumable Office Supplies	4,031	12,000	12,000	7,037	4,963	12,000	0.00%	12,000	0.00%
Office Supplies	458	2,300	2,300	44	2,256	2,300	0.00%	2,300	0.00%
Educational, Recreational And Culture	171	-	-	2,944	(2,944)	-	0.00%	-	0.00%
Food & Clothing	1,222	5,100	5,100	81	5,019	5,100	0.00%	5,700	11.76%
Maintenance Of Buildings & Grounds	91	500	500	771	(271)	500	0.00%	500	0.00%
Vehicle Supplies(Gas, Oil, Antifreeze)	1,622	700	700	794	(94)	700	0.00%	700	0.00%
Miscellaneous	109	700	700	-	700	700	0.00%	700	0.00%
Total materials & supplies	7,704	21,300	21,300	11,671	9,629	21,300		21,900	
Other charges:									
Travel	1,938	21,500	21,500	8,996	12,504	21,500	0.00%	21,500	0.00%
Official Fees	77	200	200	-	-	-	-100.00%	-	0.00%
Total other charges	2,015	21,700	21,700	8,996	12,504	21,500		21,500	
Total expenditures	\$ 471,899	\$ 627,955	\$ 627,955	\$ 268,683	\$ 277,102	\$ 545,785		\$ 591,460	

**Police Jury Association
Account Number: 001-400150**

Description	2021		2022				2023		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
Expenditures:									
Operating services:									
Advertising, Dues & Subscriptions	\$ 52,186	\$ 53,000	\$ 53,000	\$ 22,047	\$ 30,143	\$ 52,190	-1.53%	\$ 52,190	0.00%
Total operating services	52,186	53,000	53,000	22,047	30,143	52,190		52,190	
Total expenditures	\$ 52,186	\$ 53,000	\$ 53,000	\$ 22,047	\$ 30,143	\$ 52,190		\$ 52,190	

**District Court
Account Number: 001-400205**

Description	2021			2022				2023	
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
Expenditures:									
Personal services:									
Regular Salaries & Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	\$ 139,420	0.00%
Salaries - Non Payroll related	356,702	367,500	367,500	173,462	198,538	372,000	1.22%	472,000	26.88%
Retirement	-	-	-	-	-	-	0.00%	6,224	0.00%
Life/Health Insurance	-	-	-	-	-	-	0.00%	51,000	0.00%
Workmen's Compensation	-	-	-	-	-	-	0.00%	225	0.00%
Unemployment	-	-	-	-	-	-	0.00%	25	0.00%
Medicare	-	-	-	-	-	-	0.00%	2,022	0.00%
Dental	-	-	-	-	-	-	0.00%	480	0.00%
OPEB Contribution	-	-	-	-	-	-	0.00%	4,880	0.00%
Total personal services	356,702	367,500	367,500	173,462	198,538	372,000		676,276	
Operating services:									
Advertising, Dues & Subscriptions	29,816	15,000	15,000	13,373	1,627	15,000	0.00%	24,888	65.92%
Printing, Duplication, Typing	3,045	1,500	1,500	2,026	(1,026)	1,000	-33.33%	1,000	0.00%
Postage And Box Rent	-	-	-	9	491	500	0.00%	500	0.00%
Telephone	645	1,000	1,000	219	(219)	-	-100.00%	-	0.00%
Rentals	-	5,000	5,000	-	-	-	-100.00%	-	0.00%
Maintenance Of Property & Equipment	14,324	500	500	-	-	-	-100.00%	-	0.00%
Contractual Services	48,457	40,000	40,000	25,334	14,666	40,000	0.00%	37,164	-7.09%
Professional Services	138,219	80,000	80,000	44,378	35,622	80,000	0.00%	141,009	76.26%
Insurance - Employee Liability	668	705	705	239	564	803	13.90%	890	10.83%
Insurance - General Liability	4,242	4,455	4,455	1,449	2,786	4,235	-4.94%	4,385	3.54%
Total operating services	239,416	148,160	148,160	87,027	54,511	141,538		209,836	
Materials & supplies:									
Non Consumable Office Supplies	5,198	3,000	3,000	500	(500)	-	-100.00%	-	0.00%
Office Supplies	5,740	5,000	5,000	2,050	2,950	5,000	0.00%	4,000	-20.00%
Medical, Drugs	213	-	-	227	(227)	-	0.00%	-	0.00%
Food & Clothing	2,574	500	500	688	(688)	-	-100.00%	-	0.00%
Maintenance Of Buildings & Grounds	385	-	-	-	-	-	0.00%	-	0.00%
Total materials & supplies	14,110	8,500	8,500	3,465	1,535	5,000		4,000	

District Court (Continued)
Account Number: 001-400205

Description	2021	2022				2023			
	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
Other charges:									
Travel	-	7,500	7,500	96	7,404	7,500	0.00%	5,500	-26.67%
Juror And Witness Fees	7,990	36,000	36,000	200	9,800	10,000	-72.22%	15,000	50.00%
Official Fees	18,887	30,000	30,000	13,842	16,158	30,000	0.00%	30,000	0.00%
Total other charges	26,877	73,500	73,500	14,138	33,362	47,500		50,500	
Capital outlay:									
Office Equipment	5,525	-	-	-	-	-	0.00%	5,000	0.00%
Total capital outlay	5,525	-	-	-	-	-		5,000	
Intergovernmental:									
Court Attendance	9,780	12,000	12,000	-	10,000	10,000	-16.67%	10,000	0.00%
Total intergovernmental	9,780	12,000	12,000	-	10,000	10,000		10,000	
Total expenditures	\$ 652,410	\$ 609,660	\$ 609,660	\$ 278,092	\$ 297,946	\$ 576,038		\$ 955,612	

District Court - Division D
Account Number: 001-400207
Narrative Explanation of Capital Outlay
For Requested Year 2023

Capital Undefined Outlay:	Amount	Detailed Description	Sub-total
Office Equipment	\$ 5,000	Office Equipment	\$ 5,000
Grand Total Requested:	\$ 5,000		

District Court - Division C
Account Number: 001-400206

Description	2021			2022				2023	
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
Expenditures:									
Personal services:									
Regular Salaries & Wages	\$ 61,067	\$ 65,200	\$ 65,200	\$ 29,883	\$ 36,217	\$ 66,100	1.38%	\$ 68,000	2.87%
Salaries - Non Payroll related	164,471	167,000	167,000	77,401	86,599	164,000	-1.80%	171,000	4.27%
Retirement	7,324	7,500	7,500	3,298	4,202	7,500	0.00%	7,800	4.00%
Life/Health Insurance	11,180	12,700	12,700	5,847	5,753	11,600	-8.66%	12,800	10.34%
Workmen's Compensation	189	205	205	85	60	145	-29.27%	115	-20.69%
Unemployment	6	10	10	3	7	10	0.00%	10	0.00%
Medicare	862	945	945	423	527	950	0.53%	1,000	5.26%
Dental	72	80	80	38	37	75	-6.25%	80	6.67%
OPEB Contribution	2,137	2,300	2,300	1,046	1,269	2,315	0.65%	2,400	3.67%
Total personal services	247,308	255,940	255,940	118,024	134,671	252,695		263,205	
Operating services:									
Advertising, Dues & Subscriptions	100	1,000	1,000	3,297	-	3,297	229.70%	3,500	6.16%
Printing, Duplication, Typing	442	1,000	1,000	-	500	500	-50.00%	1,000	100.00%
Rentals	1,080	2,000	2,000	630	670	1,300	-35.00%	2,000	53.85%
Maintenance Of Property & Equipment	-	2,000	2,000	-	-	-	-100.00%	2,000	0.00%
Contractual Services	3,029	3,000	3,000	546	54	600	-80.00%	3,000	400.00%
Professional Services	2,035	5,000	5,000	515	1,585	2,100	-58.00%	5,000	138.10%
Insurance - Employee Liability	307	325	325	108	262	370	13.85%	410	10.81%
Insurance - General Liability	1,951	2,050	2,050	657	1,293	1,950	-4.88%	2,020	3.59%
Total operating services	8,944	16,375	16,375	5,753	4,364	10,117		18,930	
Materials & supplies:									
Non Consumable Office Supplies	7,538	8,000	8,000	2,531	2,019	4,550	-43.13%	10,000	119.78%
Office Supplies	2,266	3,500	3,500	867	1,213	2,080	-40.57%	3,500	68.27%
Maintenance Of Buildings & Grounds	108	-	-	-	-	-	0.00%	-	0.00%
Total materials & supplies	9,912	11,500	11,500	3,398	3,232	6,630		13,500	
Other charges:									
Travel	-	5,000	5,000	-	800	800	-84.00%	5,000	525.00%
Official Fees	3,629	-	-	1,000	2,000	3,000	0.00%	5,000	66.67%
Total other charges	3,629	5,000	5,000	1,000	2,800	3,800		10,000	
Total expenditures	\$ 269,793	\$ 288,815	\$ 288,815	\$ 128,175	\$ 145,067	\$ 273,242		\$ 305,635	

District Court - Division D
Account Number: 001-400207

Description	2021			2022				2023	
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
Expenditures:									
Personal services:									
Regular Salaries & Wages	\$ 73,529	\$ 74,000	\$ 74,000	\$ 32,460	\$ 41,040	\$ 73,500	-0.68%	\$ 77,000	4.76%
Salaries - Non Payroll related	95,208	98,000	98,000	46,867	55,133	102,000	4.08%	107,000	4.90%
Retirement	8,665	8,500	8,500	3,733	4,767	8,500	0.00%	8,800	3.53%
Life/Health Insurance	14,653	15,500	15,500	7,084	7,016	14,100	-9.03%	15,000	6.38%
Workmen's Compensation	228	230	230	92	68	160	-30.43%	130	-18.75%
Unemployment	8	10	10	3	7	10	0.00%	10	0.00%
Medicare	1,027	1,100	1,100	453	572	1,025	-6.82%	1,150	12.20%
Dental	144	145	145	72	73	145	0.00%	180	24.14%
OPEB Contribution	2,574	2,600	2,600	1,136	1,464	2,600	0.00%	2,800	7.69%
Total personal services	196,036	200,085	200,085	91,900	110,140	202,040		212,070	
Operating services:									
Advertising, Dues & Subscriptions	3,148	5,000	5,000	730	4,270	5,000	0.00%	5,000	0.00%
Printing, Duplication, Typing	479	750	750	-	750	750	0.00%	750	0.00%
Telephone	3,321	5,000	5,000	808	4,192	5,000	0.00%	5,000	0.00%
Rentals	1,020	1,400	1,400	595	805	1,400	0.00%	1,400	0.00%
Maintenance Of Property & Equipment	-	500	500	-	-	-	-100.00%	500	0.00%
Contractual Services	3,007	20,000	20,000	2,614	17,386	20,000	0.00%	20,000	0.00%
Professional Services	49,142	55,000	55,000	23,269	31,731	55,000	0.00%	55,000	0.00%
Insurance - Employee Liability	356	375	375	129	286	415	10.67%	450	8.43%
Insurance - General Liability	2,257	2,370	2,370	785	1,415	2,200	-7.17%	2,250	2.27%
Total operating services	62,730	90,395	90,395	28,930	60,835	89,765		90,350	
Materials & supplies:									
Non Consumable Office Supplies	7,195	5,000	5,000	4,417	583	5,000	0.00%	5,000	0.00%
Office Supplies	2,382	5,000	5,000	3,072	1,928	5,000	0.00%	5,000	0.00%
Food & Clothing	1,262	1,000	1,000	-	1,000	1,000	0.00%	1,000	0.00%
Maintenance Of Buildings & Grounds	87	500	500	25	475	500	0.00%	500	0.00%
Total materials & supplies	10,926	11,500	11,500	7,514	3,986	11,500		11,500	
Other charges:									
Travel	4,401	5,000	5,000	11	4,989	5,000	0.00%	5,000	0.00%
Total other charges	4,401	5,000	5,000	11	4,989	5,000		5,000	
Capital outlay:									
Office Equipment	-	5,000	5,000	8,279	(8,279)	-	-100.00%	5,000	0.00%
Total capital outlay	-	5,000	5,000	8,279	(8,279)	-		5,000	
Intergovernmental:									
Grants	10,000	10,000	10,000	3,333	6,667	10,000	0.00%	10,000	0.00%
Total intergovernmental	10,000	10,000	10,000	3,333	6,667	10,000		10,000	
Total expenditures	\$ 284,093	\$ 321,980	\$ 321,980	\$ 139,967	\$ 178,338	\$ 318,305		\$ 333,920	

District Court - Division D
Account Number: 001-400207
Narrative Explanation of Capital Outlay
For Requested Year 2023

Capital Undefined Outlay:	Amount	Detailed Description	Sub-total
Office Equipment	\$ 5,000	Office Equipment	\$ 5,000
Grand Total Requested:	\$ 5,000		

District Court - Division E
Account Number: 001-400208

Description	2021			2022				2023	
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
Expenditures:									
Personal services:									
Regular Salaries & Wages	\$ 73,529	\$ 74,000	\$ 74,000	\$ 32,460	\$ 41,540	\$ 74,000	0.00%	\$ 77,000	4.05%
Salaries - Non Payroll related	191,186	203,800	203,800	93,026	106,974	200,000	-1.86%	210,000	5.00%
Retirement	8,665	8,500	8,500	3,733	4,717	8,450	-0.59%	8,800	4.14%
Life/Health Insurance	4,269	4,600	4,600	2,147	2,153	4,300	-6.52%	4,500	4.65%
Workmen's Compensation	228	230	230	92	68	160	-30.43%	130	-18.75%
Unemployment	8	10	10	3	4	7	-30.00%	10	42.86%
Medicare	1,038	1,100	1,100	457	493	950	-13.64%	1,150	21.05%
Dental	72	75	75	36	39	75	0.00%	80	6.67%
OPEB Contribution	2,574	2,600	2,600	1,136	1,439	2,575	-0.96%	2,700	4.85%
Total personal services	281,569	294,915	294,915	133,090	157,427	290,517		304,370	
Operating services:									
Advertising, Dues & Subscriptions	3,521	2,000	2,000	4,276	(2,276)	2,000	0.00%	2,000	0.00%
Printing, Duplication, Typing	557	1,000	1,000	-	1,000	1,000	0.00%	1,000	0.00%
Postage And Box Rent	-	50	50	-	50	50	0.00%	50	0.00%
Telephone	-	9,500	9,500	-	-	-	-100.00%	-	0.00%
Rentals	1,140	5,000	5,000	665	2,335	3,000	-40.00%	3,000	0.00%
Contractual Services	3,526	20,000	20,000	1,926	13,074	15,000	-25.00%	15,000	0.00%
Professional Services	17,033	5,000	5,000	2,003	2,997	5,000	0.00%	5,000	0.00%
Insurance - Employee Liability	350	370	370	127	313	440	18.92%	500	13.64%
Insurance - General Liability	2,221	2,335	2,335	770	1,550	2,320	-0.64%	2,445	5.39%
Total operating services	28,348	45,255	45,255	9,767	19,043	28,810		28,995	
Materials & supplies:									
Non Consumable Office Supplies	5,759	2,500	2,500	526	1,974	2,500	0.00%	2,500	0.00%
Office Supplies	4,411	5,000	5,000	1,014	3,986	5,000	0.00%	5,000	0.00%
Food & Clothing	453	300	300	-	-	-	-100.00%	-	0.00%
Maintenance Of Buildings & Grounds	31	-	-	-	-	-	0.00%	-	0.00%
Total materials & supplies	10,654	7,800	7,800	1,540	5,960	7,500		7,500	
Other charges:									
Travel	655	-	-	195	305	500	0.00%	-	-100.00%
Official Fees	650	1,200	1,200	3,871	129	4,000	233.33%	1,200	-70.00%
Total other charges	1,305	1,200	1,200	4,066	434	4,500		1,200	
Capital outlay:									
Office Equipment	-	-	-	5,221	-	5,221	0.00%	-	-100.00%
Total capital outlay	-	-	-	5,221	-	5,221		-	
Total expenditures	\$ 321,876	\$ 349,170	\$ 349,170	\$ 153,684	\$ 182,864	\$ 336,548		\$ 342,065	

Grand Jury
Account Number: 001-400210

Description	2021			2022			2023		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
Expenditures:									
Operating services:									
Advertising, Dues & Subscriptions	\$ 74	\$ 400	\$ 400	\$ 118	\$ 282	\$ 400	0.00%	\$ 400	0.00%
Total operating services	74	400	400	118	282	400		400	
Materials & supplies:									
Food & Clothing	366	3,000	3,000	523	2,477	3,000	0.00%	3,000	0.00%
Total materials & supplies	366	3,000	3,000	523	2,477	3,000		3,000	
Other charges:									
Juror And Witness Fees	6,600	9,000	9,000	5,220	3,780	9,000	0.00%	9,000	0.00%
Official Fees	1,515	5,000	5,000	1,724	3,276	5,000	0.00%	5,000	0.00%
Total other charges	8,115	14,000	14,000	6,944	7,056	14,000		14,000	
Total expenditures	\$ 8,555	\$ 17,400	\$ 17,400	\$ 7,585	\$ 9,815	\$ 17,400		\$ 17,400	

**District Attorney
Account Number: 001-400235**

Description	2021			2022			2023		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
Expenditures:									
Personal services:									
Salaries - Non Payroll related	\$ 1,257,448	\$ 1,968,020	\$ 1,968,020	\$ 655,273	\$ 784,727	\$ 1,440,000	-26.83%	\$ 1,650,000	14.58%
Total personal services	1,257,448	1,968,020	1,968,020	655,273	784,727	1,440,000		1,650,000	
Operating services:									
Advertising, Dues & Subscriptions	22,700	25,000	25,000	8,636	14,984	23,620	-5.52%	25,000	5.84%
Electrical (Light And Power)	-	-	-	2,995	2,705	5,700	0.00%	6,000	5.26%
Natural Gas	1,070	450	450	169	256	425	-5.56%	475	11.76%
Water	-	-	-	787	2,413	3,200	0.00%	3,500	9.38%
Telephone	1,518	1,110	1,110	451	789	1,240	11.71%	1,350	8.87%
Maintenance Of Property & Equipment	608	-	-	-	-	-	0.00%	-	0.00%
Contractual Services	6,181	9,700	9,700	-	-	-	-100.00%	250,000	0.00%
Professional Services	50,200	50,400	50,400	25,200	25,200	50,400	0.00%	51,600	2.38%
Insurance - Fire & Casualty Property	-	10,000	10,000	-	10,000	10,000	0.00%	10,000	0.00%
Insurance - Performance-Fidelity Bonds	29,528	31,005	31,005	28,682	-	28,682	-7.49%	29,000	1.11%
Insurance - Auto Coverage	8,762	11,000	11,000	3,520	3,520	7,040	-36.00%	7,600	7.95%
Insurance - Employee Liability	2,285	2,400	2,400	818	1,982	2,800	16.67%	3,150	12.50%
Insurance - General Liability	14,505	15,230	15,230	4,965	9,785	14,750	-3.15%	15,400	4.41%
Total operating services	137,357	156,295	156,295	76,223	71,634	147,857		403,075	
Intergovernmental:									
Grants	76,284	76,284	76,284	33,392	42,892	76,284	0.00%	76,284	0.00%
Total intergovernmental	76,284	76,284	76,284	33,392	42,892	76,284		76,284	
Total expenditures	\$ 1,471,089	\$ 2,200,599	\$ 2,200,599	\$ 764,888	\$ 899,253	\$ 1,664,141		\$ 2,129,359	

Clerk Of Court
Account Number: 001-400240

Description	2021			2022			2023		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
Expenditures:									
Operating services:									
Advertising, Dues & Subscriptions	\$ 185	\$ -	\$ -	\$ 178	\$ (178)	\$ -	0.00%	\$ -	0.00%
Printing, Duplication, Typing	8,150	-	-	7,206	(7,206)	-	0.00%	-	0.00%
Postage And Box Rent	5	-	-	-	-	-	0.00%	-	0.00%
Maintenance Of Property & Equipment	125	-	-	-	-	-	0.00%	-	0.00%
Professional Services	221,144	227,160	227,160	72,350	154,810	227,160	0.00%	170,000	-25.16%
Total operating services	229,609	227,160	227,160	79,734	147,426	227,160		170,000	
Materials & supplies:									
Non Consumable Office Supplies	37,025	27,000	27,000	9,444	17,556	27,000	0.00%	30,000	11.11%
Office Supplies	10,671	-	-	2,250	(2,250)	-	0.00%	-	0.00%
Total materials & supplies	47,696	27,000	27,000	11,694	15,306	27,000		30,000	
Capital outlay:									
Office Equipment	5,000	-	-	-	-	-	0.00%	-	0.00%
Total capital outlay	5,000	-	-	-	-	-		-	
Total expenditures	\$ 282,305	\$ 254,160	\$ 254,160	\$ 91,428	\$ 162,732	\$ 254,160		\$ 200,000	

Ward Courts
Account Number: 001-400290

Description	2021			2022			2023		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
Expenditures:									
Personal services:									
Regular Salaries & Wages	\$ 129,197	\$ 134,000	\$ 134,000	\$ 59,148	\$ 84,762	\$ 143,910	7.40%	\$ 155,875	8.31%
FICA	4,010	4,200	4,200	1,834	2,627	4,461	6.21%	5,600	25.53%
Retirement	7,891	7,800	7,800	3,401	4,654	8,055	3.27%	8,400	4.28%
Workmen's Compensation	-	-	-	1	-	1	0.00%	5	400.00%
Unemployment	-	20	20	-	-	-	-100.00%	20	0.00%
Medicare	1,872	2,000	2,000	858	1,232	2,090	4.50%	2,260	8.13%
Total personal services	142,970	148,020	148,020	65,242	93,275	158,517		172,160	
Operating services:									
Insurance - Employee Liability	164	175	175	59	146	205	17.14%	230	12.20%
Insurance - General Liability	1,040	1,095	1,095	358	707	1,065	-2.74%	1,115	4.69%
Total operating services	1,204	1,270	1,270	417	853	1,270		1,345	
Other charges:									
Travel	315	10,000	10,000	-	4,000	4,000	-60.00%	9,000	125.00%
Total other charges	315	10,000	10,000	-	4,000	4,000		9,000	
Total expenditures	\$ 144,489	\$ 159,290	\$ 159,290	\$ 65,659	\$ 98,128	\$ 163,787		\$ 182,505	

Parish President
Account Number: 001-400310

Description	2021		2022					2023	
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
Expenditures:									
Personal services:									
Regular Salaries & Wages	\$ 706,352	\$ 646,000	\$ 646,000	\$ 282,443	\$ 349,557	\$ 632,000	-2.17%	\$ 647,000	2.37%
Retirement	97,428	75,000	75,000	37,490	46,510	84,000	12.00%	86,020	2.40%
Life/Health Insurance	83,585	87,500	87,500	43,664	44,336	88,000	0.57%	93,000	5.68%
Workmen's Compensation	2,953	2,650	2,650	1,008	402	1,410	-46.79%	800	-43.26%
Unemployment	59	65	65	23	37	60	-7.69%	65	8.33%
Medicare	12,549	9,400	9,400	5,205	4,095	9,300	-1.06%	9,400	1.08%
Disability	2,030	2,200	2,200	1,040	1,035	2,075	-5.68%	2,150	3.61%
Deferred Compensation	16,976	18,500	18,500	5,754	5,246	11,000	-40.54%	14,000	27.27%
Dental	1,440	720	720	729	731	1,460	102.78%	1,550	6.16%
OPEB Contribution	24,722	23,000	23,000	9,885	12,225	22,110	-3.87%	23,000	4.03%
Miscellaneous	322	-	-	194	76	270	0.00%	270	0.00%
Total personal services	948,416	865,035	865,035	387,435	464,250	851,685		877,255	
Operating services:									
Advertising, Dues & Subscriptions	6,969	18,000	18,000	2,414	15,586	18,000	0.00%	18,000	0.00%
Printing, Duplication, Typing	1,195	4,000	4,000	-	4,000	4,000	0.00%	4,000	0.00%
Postage And Box Rent	-	-	-	41	234	275	0.00%	275	0.00%
Telephone	5,550	5,800	5,800	2,587	3,213	5,800	0.00%	5,800	0.00%
Rentals	6,797	7,440	7,440	4,490	2,950	7,440	0.00%	7,440	0.00%
Maintenance Of Property & Equipment	1,617	2,000	2,000	874	1,126	2,000	0.00%	2,000	0.00%
Contractual Services	3,987	5,000	5,000	1,403	3,597	5,000	0.00%	5,000	0.00%
Professional Services	3,600	3,000	3,000	37	2,963	3,000	0.00%	3,000	0.00%
Insurance - Auto Coverage	21,371	21,660	21,660	1,976	2,524	4,500	-79.22%	4,000	-11.11%
Insurance - Employee Liability	989	1,040	1,040	359	891	1,250	20.19%	1,400	12.00%
Insurance - General Liability	6,264	6,580	6,580	2,181	4,369	6,550	-0.46%	6,900	5.34%
Total operating services	58,339	74,520	74,520	16,362	41,453	57,815		57,815	
Materials & supplies:									
Non Consumable Office Supplies	7,851	5,000	5,000	5,906	(906)	5,000	0.00%	5,000	0.00%
Office Supplies	2,395	3,000	3,000	806	2,194	3,000	0.00%	3,000	0.00%
Educational, Recreational And Culture	-	4,000	4,000	-	-	-	-100.00%	-	0.00%
Medical, Drugs	-	200	200	-	-	-	-100.00%	-	0.00%
Food & Clothing	6,250	5,000	5,000	4,755	(755)	4,000	-20.00%	4,000	0.00%
Maintenance Of Buildings & Grounds	1,030	200	200	4,562	(4,362)	200	0.00%	200	0.00%
Vehicle Supplies(Gas, Oil, Antifreeze)	7,789	4,000	4,000	4,113	(113)	4,000	0.00%	4,000	0.00%

Parish President (Continued)
Account Number: 001-400310

Description	2021			2022			2023		
	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
Miscellaneous	-	1,000	1,000	-	-	-	-100.00%	-	0.00%
Equipment And Vehicle Repair Parts	293	1,000	1,000	967	33	1,000	0.00%	1,000	0.00%
Total materials & supplies	25,608	23,400	23,400	21,109	(3,909)	17,200		17,200	
Other charges:									
Travel	7,836	20,000	20,000	18,348	1,652	20,000	0.00%	20,000	0.00%
Official Fees	2,322	250	250	-	250	250	0.00%	250	0.00%
Total other charges	10,158	20,250	20,250	18,348	1,902	20,250		20,250	
Capital outlay:									
Improvements Other Than Buildings	33,600	-	-	-	-	-	0.00%	-	0.00%
Office Equipment	8,598	-	-	-	-	-	0.00%	-	0.00%
Total capital outlay	42,198	-	-	-	-	-		-	
Total expenditures	\$ 1,084,719	\$ 983,205	\$ 983,205	\$ 443,254	\$ 503,696	\$ 946,950		\$ 972,520	

Registrar Of Voters
Account Number: 001-400410

Description	2021			2022				2023	
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
Expenditures:									
Personal services:									
Regular Salaries & Wages	\$ 72,820	\$ 84,500	\$ 84,500	\$ 29,815	\$ 38,185	\$ 68,000	-19.53%	\$ 94,000	38.24%
FICA	745	1,350	1,350	126	99	225	-83.33%	250	11.11%
Retirement	10,918	11,500	11,500	4,999	6,306	11,305	-1.70%	11,800	4.38%
Life/Health Insurance	25,591	27,500	27,500	12,756	12,529	25,285	-8.05%	27,000	6.78%
Workmen's Compensation	364	450	450	131	49	180	-60.00%	140	-22.22%
Unemployment	7	10	10	3	4	7	-30.00%	10	42.86%
Medicare	1,001	1,250	1,250	408	467	875	-30.00%	1,400	60.00%
Disability	-	280	280	-	-	-	-100.00%	225	0.00%
Dental	240	240	240	120	120	240	0.00%	240	0.00%
OPEB Contribution	2,123	2,250	2,250	972	1,228	2,200	-2.22%	2,300	4.55%
Total personal services	113,809	129,330	129,330	49,330	58,987	108,317		137,365	
Operating services:									
Advertising, Dues & Subscriptions	1,148	2,150	2,150	637	1,513	2,150	0.00%	2,150	0.00%
Printing, Duplication, Typing	-	1,500	1,500	-	1,500	1,500	0.00%	1,500	0.00%
Postage And Box Rent	1,800	8,000	8,000	1,783	6,217	8,000	0.00%	8,000	0.00%
Telephone	2,068	2,500	2,500	1,080	1,420	2,500	0.00%	2,500	0.00%
Maintenance Of Property & Equipment	-	2,000	2,000	-	2,000	2,000	0.00%	2,000	0.00%
Contractual Services	273	1,000	1,000	115	885	1,000	0.00%	1,000	0.00%
Professional Services	-	5,000	5,000	-	5,000	5,000	0.00%	5,000	0.00%
Insurance - Employee Liability	206	220	220	76	189	265	20.45%	295	11.32%
Insurance - General Liability	1,301	1,370	1,370	461	939	1,400	2.19%	1,500	7.14%
Total operating services	6,796	23,740	23,740	4,152	19,663	23,815		23,945	
Materials & supplies:									
Non Consumable Office Supplies	1,020	4,950	4,950	-	4,950	4,950	0.00%	4,950	0.00%
Office Supplies	1,029	5,000	5,000	632	1,868	2,500	-50.00%	3,000	20.00%
Maintenance Of Buildings & Grounds	307	-	-	119	(119)	-	0.00%	-	0.00%
Total materials & supplies	2,356	9,950	9,950	751	6,699	7,450		7,950	
Other charges:									
Travel	5,204	12,300	12,300	5,181	7,119	12,300	0.00%	14,500	17.89%
Official Fees	360	-	-	785	(785)	-	0.00%	-	0.00%
Total other charges	5,564	12,300	12,300	5,966	6,334	12,300		14,500	
Total expenditures	\$ 128,525	\$ 175,320	\$ 175,320	\$ 60,199	\$ 91,683	\$ 151,882		\$ 183,760	

Elections
Account Number: 001-400420

Description	2021		2022				2023		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
Expenditures:									
Operating services:									
Advertising, Dues & Subscriptions	\$ -	\$ 400	\$ 400	\$ -	\$ 200	\$ 200	-50.00%	\$ 400	100.00%
Printing, Duplication, Typing	-	1,000	1,000	-	500	500	-50.00%	1,000	100.00%
Rentals	-	700	700	-	350	350	-50.00%	700	100.00%
Professional Services	-	1,000	1,000	-	500	500	-50.00%	1,000	100.00%
Total operating services	-	3,100	3,100	-	1,550	1,550		3,100	
Other charges:									
Official Fees	37,713	30,000	30,000	-	18,000	18,000	-40.00%	32,500	80.56%
Total other charges	37,713	30,000	30,000	-	18,000	18,000		32,500	
Total expenditures	\$ 37,713	\$ 33,100	\$ 33,100	\$ -	\$ 19,550	\$ 19,550		\$ 35,600	

Finance
Account Number: 001-400510

Description	2021			2022				2023	
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
Expenditures:									
Personal services:									
Regular Salaries & Wages	\$ 962,752	\$ 994,000	\$ 994,000	\$ 475,142	\$ 529,858	\$ 1,005,000	1.11%	\$ 906,300	-9.82%
Retirement	117,794	114,500	114,500	52,447	62,553	115,000	0.44%	104,250	-9.35%
Life/Health Insurance	201,853	227,000	227,000	108,293	85,207	193,500	-14.76%	180,000	-6.98%
Workmen's Compensation	4,813	5,000	5,000	2,067	833	2,900	-42.00%	1,400	-51.72%
Unemployment	96	100	100	48	53	101	1.00%	115	13.86%
Medicare	14,067	14,500	14,500	6,991	7,609	14,600	0.69%	13,200	-9.59%
Disability	3,024	3,300	3,300	1,638	1,392	3,030	-8.18%	3,000	-0.99%
Deferred Compensation	34,646	35,500	35,500	21,610	9,390	31,000	-12.68%	21,000	-32.26%
Dental	1,500	1,500	1,500	800	720	1,520	1.33%	1,400	-7.89%
OPEB Contribution	33,696	33,000	33,000	16,630	18,570	35,200	6.67%	31,800	-9.66%
Miscellaneous	180	200	200	84	116	200	0.00%	200	0.00%
Total personal services	1,374,421	1,428,600	1,428,600	685,750	716,301	1,402,051		1,262,665	
Operating services:									
Advertising, Dues & Subscriptions	3,213	4,200	4,200	1,146	2,354	3,500	-16.67%	4,200	20.00%
Printing, Duplication, Typing	859	2,000	2,000	1,510	290	1,800	-10.00%	2,000	11.11%
Postage And Box Rent	-	200	200	-	200	200	0.00%	200	0.00%
Telephone	2,267	2,160	2,160	1,018	1,262	2,280	5.56%	2,280	0.00%
Maintenance Of Property & Equipment	-	500	500	-	250	250	-50.00%	500	100.00%
Contractual Services	2,014	2,500	2,500	1,099	1,201	2,300	-8.00%	2,500	8.70%
Professional Services	97,794	93,700	93,700	37,967	65,733	103,700	10.67%	105,700	1.93%
Insurance - Employee Liability	2,616	2,750	2,750	937	2,378	3,315	20.55%	3,745	12.97%
Insurance - General Liability	16,598	17,430	17,430	5,692	11,728	17,420	-0.06%	18,475	6.06%
Total operating services	125,361	125,440	125,440	49,369	85,396	134,765		139,600	
Materials & supplies:									
Non Consumable Office Supplies	9,317	9,000	9,000	4,779	2,221	7,000	-22.22%	9,000	28.57%
Office Supplies	5,178	7,000	7,000	6,554	1,446	8,000	14.29%	8,000	0.00%
Food & Clothing	2,700	2,600	2,600	-	-	-	-100.00%	-	0.00%
Maintenance Of Buildings & Grounds	3,060	3,000	3,000	1,254	1,746	3,000	0.00%	3,400	13.33%
Total materials & supplies	20,255	21,600	21,600	12,587	5,413	18,000		20,400	
Other charges:									
Travel	1,820	3,500	3,500	-	3,100	3,100	-11.43%	3,500	12.90%
Official Fees	-	100	100	-	100	100	0.00%	100	0.00%
Total other charges	1,820	3,600	3,600	-	3,200	3,200		3,600	
Total expenditures	\$ 1,521,857	\$ 1,579,240	\$ 1,579,240	\$ 747,706	\$ 810,310	\$ 1,558,016		\$ 1,426,265	

**Purchasing
Account Number: 001-400530**

Description	2021			2022				2023	
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
Expenditures:									
Personal Services:									
Regular Salaries & Wages	\$ 513,862	\$ 443,000	\$ 443,000	\$ 191,982	\$ 246,018	\$ 438,000	-1.13%	\$ 460,000	5.02%
FICA	7,101	6,200	6,200	2,711	3,414	6,125	-1.21%	6,500	6.12%
Retirement	47,439	39,500	39,500	17,002	21,798	38,800	-1.77%	41,000	5.67%
Life/Health Insurance	92,080	90,000	90,000	40,274	34,836	75,110	-16.54%	75,000	-0.15%
Workmen's Compensation	5,140	4,700	4,700	1,902	1,813	3,715	-20.96%	3,600	-3.10%
Unemployment	51	50	50	19	26	45	-10.00%	50	11.11%
Medicare	7,825	6,500	6,500	2,918	3,732	6,650	2.31%	6,800	2.26%
Disability	1,497	1,500	1,500	710	710	1,420	-5.33%	1,550	9.15%
Deferred Compensation	36,781	32,000	32,000	14,012	17,688	31,700	-0.94%	33,000	4.10%
Dental	470	480	480	190	240	430	-10.42%	480	11.63%
OPEB Contribution	17,985	15,500	15,500	6,719	8,581	15,300	-1.29%	16,100	5.23%
Miscellaneous	90	-	-	-	-	-	0.00%	-	0.00%
Total Personal Services	730,321	639,430	639,430	278,439	338,856	617,295		644,080	
Operating Services:									
Advertising, Dues & Subscriptions	3,598	5,512	5,512	1,508	4,004	5,512	0.00%	5,512	0.00%
Printing, Duplication, Typing	594	3,000	3,000	648	2,352	3,000	0.00%	3,000	0.00%
Postage And Box Rent	85	849	849	12	837	849	0.00%	849	0.00%
Telephone	3,603	3,780	3,780	1,648	2,132	3,780	0.00%	3,780	0.00%
Rentals	12,174	21,000	21,000	6,816	14,184	21,000	0.00%	16,000	-23.81%
Maintenance Of Property & Equipment	993	3,830	3,830	-	3,830	3,830	0.00%	3,830	0.00%
Contractual Services	6,980	7,630	7,630	3,200	4,430	7,630	0.00%	7,630	0.00%
Professional Services	4,817	10,000	10,000	62	9,938	10,000	0.00%	10,000	0.00%
Insurance - Auto Coverage	8,907	9,040	9,040	790	1,710	2,500	-72.35%	2,630	5.20%
Insurance - Employee Liability	760	800	800	276	679	955	19.38%	1,065	11.52%
Insurance - General Liability	4,819	5,060	5,060	1,676	3,344	5,020	-0.79%	5,300	5.58%
Total Operating Services	47,330	70,501	70,501	16,636	47,440	64,076		59,596	
Materials & Supplies:									
Non Consumable Office Supplies	2,398	12,000	12,000	3,556	8,444	12,000	0.00%	12,000	0.00%
Office Supplies	5,599	9,000	9,000	1,901	7,099	9,000	0.00%	8,000	-11.11%
Medical, Drugs	28	150	150	-	150	150	0.00%	150	0.00%
Food & Clothing	1,220	3,825	3,825	-	3,825	3,825	0.00%	3,825	0.00%
Maintenance Of Buildings & Grounds	323	500	500	78	422	500	0.00%	500	0.00%

Purchasing (Continued)
Account Number: 001-400530

Description	2021		2022				2023		
	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
Vehicle Supplies(Gas, Oil, Antifreeze)	1,801	4,725	4,725	1,586	3,139	4,725	0.00%	4,725	0.00%
Miscellaneous	81	200	200	-	200	200	0.00%	200	0.00%
Equipment And Vehicle Repair Parts	1,513	1,822	1,822	-	1,822	1,822	0.00%	1,822	0.00%
Tools And Equipment	167	500	500	-	500	500	0.00%	500	0.00%
Total Materials & Supplies	13,130	32,722	32,722	7,121	25,601	32,722		31,722	
Other Charges:									
Travel	837	8,500	8,500	-	8,500	8,500	0.00%	8,500	0.00%
Official Fees	153	400	400	-	400	400	0.00%	400	0.00%
Total Other Charges	990	8,900	8,900	-	8,900	8,900		8,900	
Total Expenditures	\$ 791,771	\$ 751,553	\$ 751,553	\$ 302,196	\$ 420,797	\$ 722,993		\$ 744,298	

Personnel
Account Number: 001-400540

Description	2021			2022			2023		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
Expenditures:									
Personal services:									
Regular Salaries & Wages	\$ 283,252	\$ 280,500	\$ 280,500	\$ 122,712	\$ 160,288	\$ 283,000	0.89%	\$ 309,100	9.22%
Per Diem	1,080	2,700	2,700	420	2,280	2,700	0.00%	2,700	0.00%
FICA	67	75	75	26	4	30	-60.00%	50	66.67%
Retirement	34,658	32,500	32,500	14,112	18,388	32,500	0.00%	35,650	9.69%
Life/Health Insurance	73,882	80,000	80,000	37,055	36,445	73,500	-8.13%	77,200	5.03%
Workmen's Compensation	1,421	1,400	1,400	539	226	765	-45.36%	450	-41.18%
Unemployment	28	30	30	12	16	28	-6.67%	30	7.14%
Medicare	4,102	4,100	4,100	1,792	2,308	4,100	0.00%	4,500	9.76%
Disability	862	950	950	458	473	931	-2.00%	1,050	12.78%
Deferred Compensation	8,796	8,500	8,500	5,310	6,790	12,100	42.35%	16,000	32.23%
Dental	480	480	480	240	240	480	0.00%	480	0.00%
OPEB Contribution	9,913	10,000	10,000	4,295	5,605	9,900	-1.00%	11,000	11.11%
Miscellaneous	-	500	500	-	500	500	0.00%	500	0.00%
Total personal services	418,541	421,735	421,735	186,971	233,563	420,534		458,710	
Operating services:									
Advertising, Dues & Subscriptions	2,988	5,000	5,000	2,789	2,211	5,000	0.00%	6,000	20.00%
Printing, Duplication, Typing	537	3,000	3,000	1,059	1,941	3,000	0.00%	5,000	66.67%
Telephone	1,200	1,200	1,200	600	600	1,200	0.00%	1,200	0.00%
Contractual Services	11,766	25,000	25,000	387	24,613	25,000	0.00%	25,000	0.00%
Professional Services	84,016	70,000	70,000	11,346	58,654	70,000	0.00%	65,000	-7.14%
Insurance - Employee Liability	626	660	660	228	542	770	16.67%	925	20.13%
Insurance - General Liability	3,964	4,165	4,165	1,387	2,713	4,100	-1.56%	4,200	2.44%
Total operating services	105,097	109,025	109,025	17,796	91,274	109,070		107,325	
Materials & supplies:									
Non Consumable Office Supplies	8,879	8,000	8,000	1,731	7,269	9,000	12.50%	5,000	-44.44%
Office Supplies	3,331	4,000	4,000	689	3,311	4,000	0.00%	4,000	0.00%
Educational, Recreational And Culture	5,210	32,500	32,500	22,184	10,316	32,500	0.00%	36,000	10.77%
Food & Clothing	2,337	2,500	2,500	805	1,695	2,500	0.00%	2,500	0.00%
Miscellaneous	8	-	-	-	-	-	0.00%	-	0.00%
Total materials & supplies	19,765	47,000	47,000	25,409	22,591	48,000		47,500	
Other charges:									
Travel	898	20,000	20,000	5,474	9,526	15,000	-25.00%	20,000	33.33%
Official Fees	-	1,500	1,500	-	1,500	1,500	0.00%	1,500	0.00%
Total other charges	898	21,500	21,500	5,474	11,026	16,500		21,500	
Total expenditures	\$ 544,301	\$ 599,260	\$ 599,260	\$ 235,650	\$ 358,454	\$ 594,104		\$ 635,035	

Legal Services
Account Number: 001-400545

Description	2021			2022				2023	
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
Expenditures:									
Personal Services:									
Regular Salaries & Wages	\$ 297,373	\$ 335,000	\$ 335,000	\$ 136,100	\$ 179,400	\$ 315,500	-5.82%	\$ 372,000	17.91%
Salaries - Non Payroll related	142,343	145,500	145,500	73,879	86,121	160,000	9.97%	176,000	10.00%
Retirement	36,381	38,500	38,500	15,651	20,649	36,300	-5.71%	43,000	18.46%
Life/Health Insurance	36,974	60,000	60,000	18,380	15,170	33,550	-44.08%	58,000	72.88%
Workmen's Compensation	926	1,100	1,100	385	290	675	-38.64%	600	-11.11%
Unemployment	30	35	35	14	21	35	0.00%	40	14.29%
Medicare	4,265	4,900	4,900	1,943	2,567	4,510	-7.96%	5,500	21.95%
Disability	871	1,200	1,200	526	534	1,060	-11.67%	1,300	22.64%
Deferred Compensation	2,708	2,700	2,700	1,222	1,578	2,800	3.70%	5,600	100.00%
Dental	370	480	480	180	180	360	-25.00%	480	33.33%
OPEB Contribution	10,408	12,000	12,000	4,763	6,287	11,050	-7.92%	13,100	18.55%
Miscellaneous	135	289	289	-	289	289	0.00%	303	4.84%
Total Personal Services	532,784	601,704	601,704	253,043	313,086	566,129		675,923	
Operating Services:									
Advertising, Dues & Subscriptions	10,028	9,450	9,450	4,268	5,182	9,450	0.00%	9,923	5.01%
Printing, Duplication, Typing	106	525	525	-	525	525	0.00%	551	4.95%
Postage And Box Rent	146	262	262	244	18	262	0.00%	275	4.96%
Telephone	5,067	7,350	7,350	2,451	4,899	7,350	0.00%	7,718	5.01%
Rentals	1,320	1,320	1,320	770	550	1,320	0.00%	1,320	0.00%
Maintenance Of Property & Equipment	2,118	500	500	-	500	500	0.00%	500	0.00%
Contractual Services	5,065	5,418	5,418	2,071	3,347	5,418	0.00%	5,689	5.00%
Professional Services	1,823	6,000	6,000	211	5,789	6,000	0.00%	6,300	5.00%
Insurance - Employee Liability	682	720	720	272	588	860	19.44%	925	7.56%
Insurance - General Liability	4,272	4,490	4,490	1,652	2,898	4,550	1.34%	4,600	1.10%
Total Operating Services	30,627	36,035	36,035	11,939	24,296	36,235		37,801	
Materials & Supplies:									
Non Consumable Office Supplies	7,348	3,675	3,675	507	3,168	3,675	0.00%	3,859	5.01%
Office Supplies	3,039	3,000	3,000	1,410	1,590	3,000	0.00%	3,150	5.00%
Food & Clothing	917	1,200	1,200	-	1,200	1,200	0.00%	1,200	0.00%
Maintenance Of Buildings & Grounds	996	1,000	1,000	483	517	1,000	0.00%	1,050	5.00%
Miscellaneous	-	-	-	60	(60)	-	0.00%	-	0.00%
Total Materials & Supplies	12,300	8,875	8,875	2,460	6,415	8,875		9,259	

Legal Services (Continued)
Account Number: 001-400545

Description	2021			2022			2023		
	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
Other Charges:									
Travel	2,601	6,000	6,000	1,989	4,011	6,000	0.00%	6,300	5.00%
Official Fees	100	250	250	-	250	250	0.00%	250	0.00%
Total Other Charges	2,701	6,250	6,250	1,989	4,261	6,250		6,550	
Total Expenditures	\$ 578,412	\$ 652,864	\$ 652,864	\$ 269,431	\$ 348,058	\$ 617,489		\$ 729,533	

Taxation - Assessor
Account Number: 001-400550

Description	2021		2022				2023		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
Expenditures:									
Intergovernmental:									
Assessor Commission -Or Allowance Deduction From Tax Collections	\$ -	\$ 1,500	\$ 1,500	\$ -	\$ 750	\$ 750	-50.00%	\$ 1,500	100.00%
Total intergovernmental	-	1,500	1,500	-	750	750		1,500	
Total expenditures	\$ -	\$ 1,500	\$ 1,500	\$ -	\$ 750	\$ 750		\$ 1,500	

Taxation - Collector
Account Number: 001-400560

Description	2021		2022				2023		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
Expenditures:									
Intergovernmental:									
Cost Of Ad Valorem Tax Collection	\$ -	\$ 1,500	\$ 1,500	\$ -	\$ 500	\$ 500	-66.67%	\$ 1,500	200.00%
Costs Of Sales Tax Collections	160,203	188,350	188,350	-	170,510	170,510	-9.47%	200,340	17.49%
Total intergovernmental	160,203	189,850	189,850	-	171,010	171,010		201,840	
Total expenditures	\$ 160,203	\$ 189,850	\$ 189,850	\$ -	\$ 171,010	\$ 171,010		\$ 201,840	

Planning And Zoning
Account Number: 001-400610

Description	2021			2022			2023		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
Expenditures:									
Personal services:									
Regular Salaries & Wages	\$ 822,505	\$ 842,000	\$ 842,000	\$ 357,164	\$ 423,836	\$ 781,000	-7.24%	\$ 911,172	16.67%
Per Diem	6,720	10,080	10,080	4,080	4,520	8,600	-14.68%	10,080	17.21%
FICA	417	900	900	253	-	253	-71.89%	1,000	295.26%
Retirement	100,636	97,000	97,000	40,307	48,683	88,990	-8.26%	97,601	9.68%
Life/Health Insurance	159,150	194,500	194,500	75,369	70,856	146,225	-24.82%	215,217	47.18%
Workmen's Compensation	-	33,000	33,000	12,407	4,143	16,550	-49.85%	22,964	38.76%
Unemployment	82	85	85	36	44	80	-5.88%	85	6.25%
Medicare	10,768	12,500	12,500	4,641	5,284	9,925	-20.60%	13,272	33.72%
Disability	2,472	2,800	2,800	1,283	1,267	2,550	-8.93%	3,030	18.82%
Deferred Compensation	28,610	28,000	28,000	9,923	9,077	19,000	-32.14%	22,260	17.16%
Dental	1,235	1,300	1,300	618	562	1,180	-9.23%	1,520	28.81%
OPEB Contribution	28,786	29,500	29,500	12,500	14,650	27,150	-7.97%	32,382	19.27%
Miscellaneous	129	870	870	84	786	870	0.00%	870	0.00%
Total personal services	1,161,510	1,252,535	1,252,535	518,665	583,708	1,102,373		1,331,453	
Operating services:									
Advertising, Dues & Subscriptions	11,898	6,020	6,020	5,652	368	6,020	0.00%	6,500	7.97%
Printing, Duplication, Typing	5,635	10,000	10,000	4,781	5,219	10,000	0.00%	10,000	0.00%
Postage And Box Rent	22	4,000	4,000	-	4,000	4,000	0.00%	4,000	0.00%
Telephone	5,902	10,000	10,000	2,859	7,141	10,000	0.00%	10,000	0.00%
Rentals	21,109	1,000	1,000	13,026	(12,026)	1,000	0.00%	27,000	2600.00%
Maintenance Of Property & Equipment	13,646	10,200	10,200	6,593	3,607	10,200	0.00%	15,200	49.02%
Contractual Services	162,805	54,550	54,550	129,359	(74,809)	54,550	0.00%	54,550	0.00%
Professional Services	10,627	143,000	143,000	17,068	305,932	323,000	125.87%	143,000	-55.73%
Merchant Services	14,879	20,000	20,000	7,995	12,005	20,000	0.00%	20,000	0.00%
Insurance - Fire & Casualty Property	8,957	16,319	16,319	2,419	11,681	14,100	-13.60%	18,370	30.28%
Insurance - Auto Coverage	42,383	42,940	42,940	3,952	7,548	11,500	-73.22%	11,850	3.04%
Insurance - Employee Liability	1,662	1,745	1,745	596	1,549	2,145	22.92%	2,450	14.22%
Insurance - General Liability	10,547	11,075	11,075	3,622	7,678	11,300	2.03%	12,050	6.64%
Total operating services	310,072	330,849	330,849	197,922	279,893	477,815		334,970	

Planning And Zoning (Continued)
Account Number: 001-400610

Description	2021			2022			2023		
	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
Materials & supplies:									
Non Consumable Office Supplies	6,023	22,000	22,000	1,422	20,578	22,000	0.00%	22,000	0.00%
Office Supplies	3,809	12,800	12,800	2,667	10,133	12,800	0.00%	10,000	-21.88%
Medical, Drugs	-	2,000	2,000	-	2,000	2,000	0.00%	2,000	0.00%
Food & Clothing	2,983	9,000	9,000	448	8,552	9,000	0.00%	6,500	-27.78%
Maintenance Of Buildings & Grounds	4,063	5,000	5,000	2,048	2,952	5,000	0.00%	5,000	0.00%
Vehicle Supplies(Gas, Oil, Antifreeze)	9,396	8,000	8,000	4,400	3,600	8,000	0.00%	8,000	0.00%
Miscellaneous	2,650	6,000	6,000	13	5,987	6,000	0.00%	6,000	0.00%
Equipment And Vehicle Repair Parts	831	1,500	1,500	1,719	(219)	1,500	0.00%	1,500	0.00%
Tools And Equipment	-	500	500	-	500	500	0.00%	500	0.00%
Total materials & supplies	29,755	66,800	66,800	12,717	54,083	66,800		61,500	
Other charges:									
Travel	3,104	17,500	17,500	3,571	13,929	17,500	0.00%	17,500	0.00%
Judgements & Damages	-	28,500	28,500	-	28,500	28,500	0.00%	28,500	0.00%
Official Fees	34,419	24,300	24,300	17,357	6,943	24,300	0.00%	24,300	0.00%
Total other charges	37,523	70,300	70,300	20,928	49,372	70,300		70,300	
Capital outlay:									
Buildings-Grounds-General Plant	-	20,000	20,000	-	20,000	20,000	0.00%	20,000	0.00%
Total capital outlay	-	20,000	20,000	-	20,000	20,000		20,000	
Total expenditures	\$ 1,538,860	\$ 1,740,484	\$ 1,740,484	\$ 750,232	\$ 987,056	\$ 1,737,288		\$ 1,818,223	

Planning & Zoning
Account Number: 001-400610
Narrative Explanation of Capital Outlay
For Requested Year 2023

Capital undefined Outlay:	Amount	Detailed Description	Sub-total
Buildings-Grounds-General Plant	\$ 20,000	Planning & Zoning Building Improvements	\$ 20,000
Grand Total Requested:	\$ 20,000		

**Coastal Zone Management
Account Number: 001-400611**

Description	2021			2022				2023	
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
Expenditures:									
Personal services:									
Regular Salaries & Wages	\$ 201,797	\$ 182,000	\$ 182,000	\$ 78,875	\$ 68,575	\$ 147,450	-18.98%	\$ 240,000	62.77%
Per Diem	-	5,040	5,040	-	-	-	-100.00%	5,040	0.00%
Retirement	24,694	21,000	21,000	9,071	7,929	17,000	-19.05%	28,000	64.71%
Life/Health Insurance	36,531	39,500	39,500	18,222	8,778	27,000	-31.65%	57,500	112.96%
Workmen's Compensation	1,009	1,000	1,000	349	96	445	-55.50%	350	-21.35%
Unemployment	20	20	20	8	7	15	-25.00%	20	33.33%
Medicare	2,929	2,700	2,700	1,143	1,007	2,150	-20.37%	3,500	62.79%
Disability	578	600	600	290	255	545	-9.17%	790	44.95%
Deferred Compensation	5,616	5,600	5,600	2,563	2,902	5,465	-2.41%	8,000	46.39%
Dental	-	-	-	-	-	-	0.00%	240	0.00%
OPEB Contribution	7,063	6,400	6,400	2,761	2,399	5,160	-19.38%	8,300	60.85%
Miscellaneous	-	78	78	-	78	78	0.00%	78	0.00%
Total personal services	280,237	263,938	263,938	113,282	92,026	205,308		351,818	
Operating services:									
Advertising, Dues & Subscriptions	72	1,100	1,100	50	1,050	1,100	0.00%	1,100	0.00%
Printing, Duplication, Typing	-	3,000	3,000	-	3,000	3,000	0.00%	3,000	0.00%
Postage And Box Rent	-	13,500	13,500	-	13,500	13,500	0.00%	13,500	0.00%
Rentals	-	1,000	1,000	-	1,000	1,000	0.00%	1,000	0.00%
Maintenance Of Property & Equipment	30,750	134,210	134,210	30,750	28,460	59,210	-55.88%	59,210	0.00%
Professional Services	8,800	125,500	125,500	-	125,500	125,500	0.00%	125,500	0.00%
Insurance - Fire & Casualty Property	3,521	7,284	7,284	1,255	6,045	7,300	0.22%	9,550	30.82%
Insurance - Auto Coverage	4,274	4,335	4,335	395	835	1,230	-71.63%	1,350	9.76%
Insurance - Employee Liability	629	660	660	220	540	760	15.15%	850	11.84%
Insurance - General Liability	4,002	4,205	4,205	1,334	2,666	4,000	-4.88%	4,200	5.00%
Total operating services	52,048	294,794	294,794	34,004	182,596	216,600		219,260	
Materials & supplies:									
Non Consumable Office Supplies	-	8,000	8,000	-	8,000	8,000	0.00%	8,000	0.00%
Office Supplies	-	1,200	1,200	-	1,200	1,200	0.00%	1,200	0.00%
Food & Clothing	600	1,250	1,250	-	1,250	1,250	0.00%	1,250	0.00%
Maintenance Of Buildings & Grounds	-	300	300	-	300	300	0.00%	300	0.00%
Vehicle Supplies(Gas, Oil, Antifreeze)	135	1,800	1,800	197	1,603	1,800	0.00%	1,800	0.00%
Gravel, Sand, Dirt And Shells	-	20,000	20,000	-	20,000	20,000	0.00%	20,000	0.00%
Equipment And Vehicle Repair Parts	-	3,000	3,000	-	3,000	3,000	0.00%	3,000	0.00%
Total materials & supplies	735	35,550	35,550	197	35,353	35,550		35,550	

Coastal Zone Management (Continued)
Account Number: 001-400611

Description	2021		2022				2023		
	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
Other charges:									
Travel	209	5,500	5,500	800	4,700	5,500	0.00%	5,500	0.00%
Official Fees	-	200	200	-	200	200	0.00%	200	0.00%
Total other charges	209	5,700	5,700	800	4,900	5,700		5,700	
Capital outlay:									
Improvements Other Than Buildings	-	75,000	75,000	-	75,000	75,000	0.00%	75,000	0.00%
Other Fees	-	1,000	1,000	-	1,000	1,000	0.00%	1,000	0.00%
Total capital outlay	-	76,000	76,000	-	76,000	76,000		76,000	
Intergovernmental									
Grants	-	19,000	19,000	-	19,000	19,000	0.00%	19,000	0.00%
Total intergovernmental	-	19,000	19,000	-	19,000	19,000		19,000	
Total expenditures	\$ 333,229	\$ 694,982	\$ 694,982	\$ 148,283	\$ 409,875	\$ 558,158		\$ 707,328	

**Coastal Zone Management
Account Number: 001-400611
Narrative Explanation of Capital Outlay
For Requested Year 2023**

Capital undefined Outlay:	Amount	Detailed Description	Sub-total
Improvements Other Than Buildings	\$ 75,000	Wetland Watcher Park & Jetty	\$ 75,000
Other Fees	\$ 1,000	CIAP Required Advertisement	\$ 1,000
Grand Total Requested:	\$ 76,000		

ICC Building Codes
Account Number: 001-400612

Description	2021			2022				2023	
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
Expenditures:									
Personal services:									
Regular Salaries & Wages	\$ 179,841	\$ 169,000	\$ 169,000	\$ 73,731	\$ 94,169	\$ 167,900	-0.65%	\$ 179,100	6.67%
Retirement	22,006	19,500	19,500	8,479	10,821	19,300	-1.03%	20,600	6.74%
Life/Health Insurance	49,100	53,000	53,000	24,465	20,035	44,500	-16.04%	51,000	14.61%
Workmen's Compensation	899	850	850	323	132	455	-46.47%	275	-39.56%
Unemployment	18	20	20	7	11	18	-10.00%	25	38.89%
Medicare	2,529	2,500	2,500	1,030	1,290	2,320	-7.20%	2,600	12.07%
Disability	522	600	600	277	279	556	-7.33%	600	7.91%
Deferred Compensation	1,145	1,200	1,200	513	737	1,250	4.17%	2,000	60.00%
Dental	360	360	360	180	180	360	0.00%	480	33.33%
OPEB Contribution	6,294	6,000	6,000	2,581	3,254	5,835	-2.75%	6,300	7.97%
Miscellaneous	-	39	39	-	39	39	0.00%	39	0.00%
Total personal services	262,714	253,069	253,069	111,586	130,947	242,533		263,019	
Operating services:									
Advertising, Dues & Subscriptions	-	1,000	1,000	-	1,000	1,000	0.00%	1,000	0.00%
Printing, Duplication, Typing	-	2,500	2,500	-	2,500	2,500	0.00%	2,500	0.00%
Postage And Box Rent	-	250	250	-	250	250	0.00%	250	0.00%
Telephone	-	1,049	1,049	-	1,049	1,049	0.00%	1,049	0.00%
Maintenance Of Property & Equipment	-	500	500	-	500	500	0.00%	500	0.00%
Contractual Services	-	3,085	3,085	-	3,085	3,085	0.00%	3,085	0.00%
Professional Services	530,655	598,000	598,000	285,737	312,263	598,000	0.00%	598,000	0.00%
Insurance - Employee Liability	847	890	890	317	793	1,110	24.72%	1,250	12.61%
Insurance - General Liability	5,351	5,620	5,620	1,923	3,902	5,825	3.65%	6,150	5.58%
Total operating services	536,853	612,894	612,894	287,977	325,342	613,319		613,784	
Materials & supplies:									
Non Consumable Office Supplies	-	4,000	4,000	2,443	1,557	4,000	0.00%	4,000	0.00%
Office Supplies	-	1,500	1,500	-	1,500	1,500	0.00%	1,500	0.00%
Food & Clothing	600	600	600	-	600	600	0.00%	600	0.00%
Vehicle Supplies(Gas, Oil, Antifreeze)	-	2,000	2,000	-	2,000	2,000	0.00%	2,000	0.00%
Miscellaneous	-	-	-	746	(746)	-	0.00%	-	0.00%
Equipment And Vehicle Repair Parts	-	500	500	-	500	500	0.00%	500	0.00%
Total materials & supplies	600	8,600	8,600	3,189	5,411	8,600		8,600	
Other charges:									
Travel	262	4,000	4,000	-	4,000	4,000	0.00%	4,000	0.00%
Total other charges	262	4,000	4,000	-	4,000	4,000		4,000	
Total expenditures	\$ 800,429	\$ 878,563	\$ 878,563	\$ 402,752	\$ 465,700	\$ 868,452		\$ 889,403	

Data Processing
Account Number: 001-400620

Description	2021			2022			2023		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
Expenditures:									
Operating services:									
Advertising, Dues & Subscriptions	\$ 575	\$ 400	\$ 400	\$ -	\$ 360	\$ 360	-10.00%	\$ 400	11.11%
Printing, Duplication, Typing	883	2,500	2,500	910	1,090	2,000	-20.00%	2,500	25.00%
Postage And Box Rent	18,374	24,000	24,000	12,499	17,501	30,000	25.00%	30,000	0.00%
Telephone	220	720	720	-	600	600	-16.67%	720	20.00%
Rentals	-	500	500	-	500	500	0.00%	500	0.00%
Maintenance Of Property & Equipment	-	1,000	1,000	-	500	500	-50.00%	1,000	100.00%
Contractual Services	122,448	111,830	111,830	133,276	39,884	173,160	54.84%	175,450	1.32%
Professional Services	56,512	50,750	50,750	22,540	19,460	42,000	-17.24%	45,000	7.14%
Total operating services	199,012	191,700	191,700	169,225	79,895	249,120		255,570	
Materials & supplies:									
Non Consumable Office Supplies	8,260	5,000	5,000	5,390	10	5,400	8.00%	5,000	-7.41%
Office Supplies	4,803	6,000	6,000	3,079	2,921	6,000	0.00%	6,000	0.00%
Food & Clothing	-	-	-	132	(132)	-	0.00%	-	0.00%
Maintenance Of Buildings & Grounds	-	-	-	20	(20)	-	0.00%	-	0.00%
Tools And Equipment	-	500	500	-	250	250	-50.00%	500	100.00%
Total materials & supplies	13,063	11,500	11,500	8,621	3,029	11,650		11,500	
Capital outlay:									
Office Equipment	-	-	-	-	10,000	10,000	0.00%	15,000	50.00%
Total capital outlay	-	-	-	-	10,000	10,000		15,000	
Total expenditures	\$ 212,075	\$ 203,200	\$ 203,200	\$ 177,846	\$ 92,924	\$ 270,770		\$ 282,070	

Data Processing
Account Number: 001-400620
Narrative Explanation of Capital Outlay
For Requested Year 2023

Capital Outlay:	Amount	Detailed Description	Sub-total
Office Equipment	\$ 15,000	Accounting & Laserfiche Software Upgrades	\$ 15,000
Grand Total Requested:	\$ 15,000		

**Information Technology
Account Number: 001-400625**

Description	2021			2022				2023	
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
Expenditures:									
Personal services:									
Regular Salaries & Wages	\$ 438,871	\$ 386,000	\$ 386,000	\$ 170,263	\$ 218,037	\$ 388,300	0.60%	\$ 417,000	7.39%
FICA	260	750	750	-	-	-	-100.00%	-	0.00%
Retirement	53,193	45,000	45,000	19,580	25,070	44,650	-0.78%	48,000	7.50%
Life/Health Insurance	50,515	54,500	54,500	24,299	19,611	43,910	-19.43%	54,000	22.98%
Workmen's Compensation	2,194	2,000	2,000	745	305	1,050	-47.50%	650	-38.10%
Unemployment	44	40	40	17	23	40	0.00%	45	12.50%
Medicare	6,493	5,600	5,600	2,554	3,272	5,826	4.04%	6,100	4.70%
Disability	1,198	1,300	1,300	635	625	1,260	-3.08%	1,400	11.11%
Deferred Compensation	14,357	13,200	13,200	8,512	11,603	20,115	52.39%	21,000	4.40%
Dental	240	240	240	120	60	180	-25.00%	240	33.33%
OPEB Contribution	15,214	13,500	13,500	5,959	7,641	13,600	0.74%	15,000	10.29%
Miscellaneous	170	-	-	-	-	-	0.00%	-	0.00%
Total personal services	582,749	522,130	522,130	232,684	286,247	518,931		563,435	
Operating services:									
Advertising, Dues & Subscriptions	7,073	880	880	5,004	(4,124)	880	0.00%	880	0.00%
Printing, Duplication, Typing	-	450	450	-	450	450	0.00%	450	0.00%
Postage And Box Rent	39	500	500	-	500	500	0.00%	500	0.00%
Telephone	4,035	1,200	1,200	1,624	(424)	1,200	0.00%	1,200	0.00%
Rentals	10,320	-	-	3,288	(3,288)	-	0.00%	-	0.00%
Maintenance Of Property & Equipment	14,002	4,550	4,550	103	4,447	4,550	0.00%	4,550	0.00%
Contractual Services	285,840	289,500	289,500	202,800	86,700	289,500	0.00%	378,000	30.57%
Professional Services	54,581	188,500	188,500	10,500	178,000	188,500	0.00%	290,500	54.11%
Insurance - Auto Coverage	12,823	12,995	12,995	1,186	1,714	2,900	-77.68%	2,650	-8.62%
Insurance - Employee Liability	1,084	1,140	1,140	396	1,004	1,400	22.81%	1,550	10.71%
Insurance - General Liability	6,862	7,210	7,210	2,403	4,747	7,150	-0.83%	7,500	4.90%
Total operating services	396,659	506,925	506,925	227,304	269,726	497,030		687,780	

Information Technology (Continued)
Account Number: 001-400625

Description	2021			2022			2023		
	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
Materials & supplies:									
Non Consumable Office Supplies	10,356	8,000	8,000	9,389	(1,389)	8,000	0.00%	8,000	0.00%
Office Supplies	1,889	3,000	3,000	150	2,850	3,000	0.00%	3,000	0.00%
Food & Clothing	1,014	600	600	385	215	600	0.00%	600	0.00%
Maintenance Of Buildings & Grounds	582	2,500	2,500	412	2,088	2,500	0.00%	2,500	0.00%
Vehicle Supplies(Gas, Oil, Antifreeze)	1,729	3,000	3,000	883	2,117	3,000	0.00%	3,000	0.00%
Miscellaneous	108	-	-	-	-	-	0.00%	-	0.00%
Equipment And Vehicle Repair Parts	-	2,000	2,000	-	2,000	2,000	0.00%	2,000	0.00%
Total materials & supplies	15,678	19,100	19,100	11,219	7,881	19,100		19,100	
Other charges:									
Travel	4,275	18,000	18,000	10,635	7,365	18,000	0.00%	23,000	27.78%
Official Fees	240	-	-	-	-	-	0.00%	-	0.00%
Total other charges	4,515	18,000	18,000	10,635	7,365	18,000		23,000	
Capital outlay:									
Office Equipment	327,536	425,000	425,000	-	35,000	35,000	-91.76%	537,000	1434.29%
Total capital outlay	327,536	425,000	425,000	-	35,000	35,000		537,000	
Total expenditures	\$ 1,327,137	\$ 1,491,155	\$ 1,491,155	\$ 481,842	\$ 606,219	\$ 1,088,061		\$ 1,830,315	

**Information Technology
Account Number: 001-400625
Narrative Explanation of Capital Outlay
For Requested Year 2023**

Capital Outlay:	Amount	Detailed Description	Sub-total
Office Equipment	\$ 537,000	Access Control & Camera Upgrades	\$ 100,000
		Parish-wide Networking Hardware Upgrades	402,000
		Phone Upgrades	35,000
Grand Total Requested:	\$ 537,000		

GIS
Account Number: 001-400626

Description	2021			2022				2023	
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
Expenditures:									
Personal services:									
Regular Salaries & Wages	\$ 372,676	\$ 357,000	\$ 357,000	\$ 157,245	\$ 200,755	\$ 358,000	0.28%	\$ 380,000	6.15%
Retirement	45,642	41,000	41,000	18,095	23,105	41,200	0.49%	42,000	1.94%
Life/Health Insurance	82,147	88,100	88,100	40,911	40,169	81,080	-7.97%	86,000	6.07%
Workmen's Compensation	19,065	19,200	19,200	7,318	2,312	9,630	-49.84%	4,400	-54.31%
Unemployment	37	40	40	16	21	37	-7.50%	40	8.11%
Medicare	5,456	5,200	5,200	2,300	2,860	5,160	-0.77%	5,500	6.59%
Disability	1,129	1,200	1,200	588	597	1,185	-1.25%	1,250	5.49%
Deferred Compensation	13,879	14,000	14,000	5,924	5,476	11,400	-18.57%	13,000	14.04%
Dental	630	650	650	312	313	625	-3.85%	840	34.40%
OPEB Contribution	13,055	12,500	12,500	5,507	6,933	12,440	-0.48%	13,300	6.91%
Miscellaneous	90	800	800	84	716	800	0.00%	800	0.00%
Total personal services	553,806	539,690	539,690	238,300	283,257	521,557		547,130	
Operating services:									
Advertising, Dues & Subscriptions	51,272	-	-	60,748	(60,748)	-	0.00%	-	0.00%
Printing, Duplication, Typing	144	3,200	3,200	-	3,200	3,200	0.00%	3,200	0.00%
Natural Gas	872	-	-	164	(164)	-	0.00%	-	0.00%
Postage And Box Rent	13	500	500	-	500	500	0.00%	500	0.00%
Telephone	4,200	10,200	10,200	2,100	8,100	10,200	0.00%	10,200	0.00%
Rentals	14,528	-	-	8,660	(8,660)	-	0.00%	-	0.00%
Maintenance Of Property & Equipment	3,353	15,050	15,050	228	14,822	15,050	0.00%	15,050	0.00%
Contractual Services	4,560	10,000	10,000	1,525	8,475	10,000	0.00%	14,500	45.00%
Professional Services	120,660	125,000	125,000	13,813	111,187	125,000	0.00%	125,000	0.00%
Insurance - Fire & Casualty Property	2,036	2,140	2,140	-	6,000	6,000	180.37%	7,000	16.67%
Insurance - Auto Coverage	16,738	16,950	16,950	1,581	4,219	5,800	-65.78%	6,600	13.79%
Insurance - Employee Liability	861	910	910	299	701	1,000	9.89%	1,100	10.00%
Insurance - General Liability	5,485	5,760	5,760	1,815	3,485	5,300	-7.99%	5,450	2.83%
Total operating services	224,722	189,710	189,710	90,933	91,117	182,050		188,600	
Materials & supplies:									
Non Consumable Office Supplies	532	20,000	20,000	(1,905)	21,905	20,000	0.00%	20,000	0.00%
Office Supplies	6,033	16,000	16,000	2,225	13,775	16,000	0.00%	16,000	0.00%
Medical, Drugs	115	-	-	-	-	-	0.00%	-	0.00%
Food & Clothing	1,554	2,600	2,600	600	2,000	2,600	0.00%	2,600	0.00%
Maintenance Of Buildings & Grounds	1,928	1,500	1,500	660	840	1,500	0.00%	1,500	0.00%

GIS (Continued)
Account Number: 001-400626

Description	2021		2022				2023		
	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
Vehicle Supplies(Gas, Oil, Antifreeze)	2,441	-	-	1,874	(1,874)	-	0.00%	-	0.00%
Miscellaneous	754	-	-	70	(70)	-	0.00%	-	0.00%
Equipment And Vehicle Repair Parts	4,016	1,500	1,500	76	1,424	1,500	0.00%	1,500	0.00%
Tools And Equipment	502	-	-	72	(72)	-	0.00%	-	0.00%
Total materials & supplies	17,875	41,600	41,600	3,672	37,928	41,600		41,600	
Other charges:									
Travel	544	7,000	7,000	-	7,000	7,000	0.00%	7,000	0.00%
Official Fees	169	-	-	-	-	-	0.00%	-	0.00%
Total other charges	713	7,000	7,000	-	7,000	7,000		7,000	
Capital outlay:									
Educational-Cultural-Recreational	2,145	-	-	-	-	-	0.00%	-	0.00%
Office Equipment	6,904	60,000	60,000	43,596	16,404	60,000	0.00%	64,000	6.67%
Total capital outlay	9,049	60,000	60,000	43,596	16,404	60,000		64,000	
Total expenditures	\$ 806,165	\$ 838,000	\$ 838,000	\$ 376,501	\$ 435,706	\$ 812,207		\$ 848,330	

GIS
Account Number: 001-400626
Narrative Explanation of Capital Outlay
For Requested Year 2023

Capital undefined Outlay:	Amount	Detailed Description	Sub-total
Office Equipment	\$ 64,000	Computer & GIS Equipment	\$ 20,000
		GIS & ELA Software	44,000
Grand Total Requested:	\$ 64,000		

**Research And Investigations
Account Number: 001-400630**

Description	2021		2022				2023		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
Expenditures:									
Operating services:									
Advertising, Dues & Subscriptions	\$ 13,400	\$ 8,400	\$ 8,400	\$ 9,036	\$ -	\$ 9,036	7.57%	\$ 12,000	32.80%
Professional Services	84,011	93,200	93,200	53,863	51,687	105,550	13.25%	114,700	8.67%
Total operating services	97,411	101,600	101,600	62,899	51,687	114,586		126,700	
Other charges:									
Official Fees	17,168	-	-	-	-	-	0.00%	-	0.00%
Total other charges	17,168	-	-	-	-	-		-	
Total expenditures	\$ 114,579	\$ 101,600	\$ 101,600	\$ 62,899	\$ 51,687	\$ 114,586		\$ 126,700	

Cable TV Administration
Account Number: 001-400635

Description	2021			2022			2023		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
Expenditures:									
Operating services:									
Advertising, Dues & Subscriptions	\$ -	\$ -	\$ -	\$ 2,200	\$ (2,200)	\$ -	0.00%	\$ -	0.00%
Contractual Services	5,802	6,000	6,000	179	5,821	6,000	0.00%	6,000	0.00%
Professional Services	-	17,500	17,500	600	16,900	17,500	0.00%	17,500	0.00%
Total operating services	5,802	23,500	23,500	2,979	20,521	23,500		23,500	
Materials & supplies:									
Non Consumable Office Supplies	708	10,000	10,000	2,088	7,912	10,000	0.00%	10,000	0.00%
Office Supplies	31	-	-	235	(235)	-	0.00%	-	0.00%
Total materials & supplies	739	10,000	10,000	2,323	7,677	10,000		10,000	
Capital outlay:									
Office Equipment	63,650	16,500	16,500	-	16,500	16,500	0.00%	16,500	0.00%
Total capital outlay	63,650	16,500	16,500	-	16,500	16,500		16,500	
Total expenditures	\$ 70,191	\$ 50,000	\$ 50,000	\$ 5,302	\$ 44,698	\$ 50,000		\$ 50,000	

Cable TV Administration
Account Number: 001-400635
Narrative Explanation of Capital Outlay
For Requested Year 2023

Capital undefined Outlay:	Amount	Detailed Description	Sub-total
Office Equipment	\$ 16,500	Camera	\$ 6,500
		Miscellaneous Equipment	10,000
Grand Total Requested:	\$ 16,500		

**General Government Buildings
Account Number: 001-400640**

Description	2021			2022				2023	
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
Expenditures:									
Personal services:									
Regular Salaries & Wages	\$ 576,219	\$ 600,000	\$ 600,000	\$ 218,131	\$ 235,169	\$ 453,300	-24.45%	\$ 600,000	32.36%
FICA	6,598	6,000	6,000	2,540	3,160	5,700	-5.00%	6,100	7.02%
Retirement	56,482	58,500	58,500	20,315	21,085	41,400	-29.23%	69,000	66.67%
Life/Health Insurance	124,208	144,500	144,500	56,421	46,179	102,600	-29.00%	140,000	36.45%
Workmen's Compensation	-	34,000	34,000	10,956	6,064	17,020	-49.94%	16,000	-5.99%
Unemployment	58	60	60	22	24	46	-23.33%	55	19.57%
Medicare	8,190	8,700	8,700	3,108	3,317	6,425	-26.15%	8,700	35.41%
Disability	1,577	2,000	2,000	788	797	1,585	-20.75%	2,000	26.18%
Deferred Compensation	6,969	5,500	5,500	3,092	4,433	7,525	36.82%	9,500	26.25%
Dental	1,140	1,350	1,350	510	480	990	-26.67%	1,320	33.33%
OPEB Contribution	20,168	21,000	21,000	7,635	8,240	15,875	-24.40%	21,000	32.28%
Miscellaneous	1,282	2,625	2,625	354	2,146	2,500	-4.76%	2,875	15.00%
Total personal services	802,891	884,235	884,235	323,872	331,094	654,966		876,550	
Operating services:									
Advertising, Dues & Subscriptions	-	2,100	2,100	170	1,830	2,000	-4.76%	2,500	25.00%
Printing, Duplication, Typing	391	1,680	1,680	163	1,437	1,600	-4.76%	1,800	12.50%
Electrical (Light And Power)	276,964	200,000	200,000	95,228	154,772	250,000	25.00%	270,000	8.00%
Natural Gas	2,001	3,000	3,000	440	1,560	2,000	-33.33%	2,300	15.00%
Water	28,433	21,000	21,000	27,631	22,369	50,000	138.10%	50,000	0.00%
Postage And Box Rent	25	-	-	24	(24)	-	0.00%	-	0.00%
Telephone	53,880	63,000	63,000	8,440	(8,440)	-	-100.00%	-	0.00%
Rentals	159,152	86,900	86,900	252,008	(170,008)	82,000	-5.64%	95,600	16.59%
Maintenance Of Property & Equipment	426,660	664,225	664,225	80,188	119,812	200,000	-69.89%	211,800	5.90%
Contractual Services	383,655	738,700	738,700	161,184	416,166	577,350	-21.84%	692,250	19.90%
Professional Services	86,454	404,250	404,250	13,095	371,905	385,000	-4.76%	442,750	15.00%
Insurance - Fire & Casualty Property	209,324	513,080	513,080	74,686	410,514	485,200	-5.43%	646,500	33.24%
Insurance - Auto Coverage	47,375	48,025	48,025	4,347	7,653	12,000	-75.01%	12,000	0.00%
Insurance - Employee Liability	4,068	4,275	4,275	1,538	4,462	6,000	40.35%	6,400	6.67%
Insurance - General Liability	25,661	26,945	26,945	9,338	20,162	29,500	9.48%	31,600	7.12%
Insurance - Boiler Insurance	31,432	33,005	33,005	11,284	23,016	34,300	3.92%	36,200	5.54%
Total operating services	1,735,475	2,810,185	2,810,185	739,764	1,377,186	2,116,950		2,501,700	

General Government Buildings (Continued)
Account Number: 001-400640

Description	2021	2022					2023		
	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
Materials & supplies:									
Non Consumable Office Supplies	14,830	33,075	33,075	779	34,221	35,000	5.82%	36,800	5.14%
Office Supplies	3,075	2,625	2,625	1,313	1,187	2,500	-4.76%	2,875	15.00%
Educational, Recreational And Culture	-	2,100	2,100	496	1,504	2,000	-4.76%	2,300	15.00%
Medical, Drugs	349	6,300	6,300	-	6,000	6,000	-4.76%	6,900	15.00%
Food & Clothing	2,724	15,750	15,750	1,352	13,648	15,000	-4.76%	17,250	15.00%
Maintenance Of Buildings & Grounds	81,683	252,000	252,000	25,865	214,135	240,000	-4.76%	276,000	15.00%
Vehicle Supplies(Gas, Oil, Antifreeze)	44,775	26,250	26,250	5,828	19,172	25,000	-4.76%	28,750	15.00%
Miscellaneous	11,014	26,250	26,250	1,845	23,155	25,000	-4.76%	28,750	15.00%
Gravel, Sand, Dirt And Shells	13,774	2,625	2,625	45	2,455	2,500	-4.76%	2,875	15.00%
Equipment And Vehicle Repair Parts	4,121	10,500	10,500	3,587	6,413	10,000	-4.76%	11,500	15.00%
Misc. (Only Roads & Drainage) Chemicals	7,819	10,500	10,500	210	9,790	10,000	-4.76%	11,500	15.00%
Tools And Equipment	5,954	10,500	10,500	1,528	8,472	10,000	-4.76%	11,500	15.00%
Total materials & supplies	190,118	398,475	398,475	42,848	340,152	383,000		437,000	
Other charges:									
Travel	1,350	11,025	11,025	2,481	8,019	10,500	-4.76%	12,075	15.00%
Official Fees	161	2,650	2,650	-	2,500	2,500	-5.66%	2,875	15.00%
Total other charges	1,511	13,675	13,675	2,481	10,519	13,000		14,950	
Capital outlay:									
Acquisition Of Buildings	-	-	750,000	-	-	-	-100.00%	-	0.00%
Improvements Other Than Buildings	530,483	7,285,065	9,835,065	312,719	3,472,346	3,785,065	-61.51%	4,118,129	8.80%
Acquisition Of Motor Vehicles	-	35,000	35,000	-	60,000	60,000	71.43%	-	-100.00%
Buildings-Grounds-General Plant	7,871	-	-	46,158	(46,158)	-	0.00%	-	0.00%
Heavy Movable Equipment	11,840	16,000	16,000	9,871	6,129	16,000	0.00%	18,400	15.00%
Office Equipment	-	40,000	40,000	-	40,000	40,000	0.00%	40,000	0.00%
Major Repairs	97,705	323,000	323,000	44,296	115,704	160,000	-50.46%	225,939	41.21%
Architectural-Engineering Fees	41,501	400,000	600,000	4,150	295,850	300,000	-50.00%	350,000	16.67%
Other Fees	772	-	-	535	(535)	-	0.00%	-	0.00%
Total capital outlay	690,172	8,099,065	11,599,065	417,729	3,943,336	4,361,065		4,752,468	
Intergovernmental:									
Intergovernmental Service Charges	414,994	404,250	404,250	176,956	223,044	400,000	-1.05%	443,000	10.75%
Total intergovernmental	414,994	404,250	404,250	176,956	223,044	400,000		443,000	
Total expenditures	\$ 3,835,161	\$ 12,609,885	\$ 16,109,885	\$ 1,703,650	\$ 6,225,331	\$ 7,928,981		\$ 9,025,668	

**General Government Buildings
Account Number: 001-400640
Narrative Explanation of Capital Outlay
For Requested Year 2023**

Capital undefined Outlay:	Amount	Detailed Description	Sub-total
Improvements Other Than Buildings	\$ 4,118,129	2nd Floor Courthouse Renovation	\$ 3,100,000
		2nd Floor IT	650,000
		Council Chambers Front Lighting	25,000
		Courthouse Tower Removal	35,000
		DA/Government Building Generator	217,524
		Health Center Manual Transfer Switch	65,605
		LSU Ag Building	25,000
Heavy Movable Equipment	\$ 18,400	Heavy Movable Equipment	\$ 18,400
Office Equipment	\$ 40,000	Office Equipment	\$ 40,000
Major Repairs	\$ 225,939	Courthouse Pavers	\$ 35,000
		Repair/Replace Electrical	17,040
		Repairs to Elevators	68,847
		Repairs to Generator	21,132
		Repairs to Plumbing	21,131
		Repairs to Security Equipment & Systems	21,131
		Repairs/Replace HVAC System	41,658
Architectural-Engineering Fees	\$ 350,000	2nd Floor Courthouse Renovation	\$ 350,000
Grand Total Requested:	\$ 4,752,468		

**Retirement System Contributions
Account Number: 001-400650**

Description	2021		2022				2023		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
Expenditures:									
Intergovernmental:									
Cont. To Retirement Ded. From Tax Coll	\$ 175,382	\$ 132,000	\$ 132,000	\$ 165,505	\$ -	\$ 165,505	25.38%	\$ 157,500	-4.84%
Total intergovernmental	175,382	132,000	132,000	165,505	-	165,505		157,500	
Total expenditures	\$ 175,382	\$ 132,000	\$ 132,000	\$ 165,505	\$ -	\$ 165,505		\$ 157,500	

**Retired Employees Group Insurance
Account Number: 001-400670**

Description	2021			2022			2023		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
Expenditures:									
Personal services:									
Post Employees Health Care	\$ 338,169	\$ 401,100	\$ 401,100	\$ 178,186	\$ 185,304	\$ 363,490	-9.38%	\$ 429,070	18.04%
Total personal services	338,169	401,100	401,100	178,186	185,304	363,490		429,070	
Total expenditures	\$ 338,169	\$ 401,100	\$ 401,100	\$ 178,186	\$ 185,304	\$ 363,490		\$ 429,070	

Risk Management
Account Number: 001-400675

Description	2021			2022				2023	
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
Expenditures:									
Personal services:									
Regular Salaries & Wages	\$ 392,242	\$ 351,000	\$ 351,000	\$ 153,470	\$ 226,530	\$ 380,000	8.26%	\$ 412,035	8.43%
Retirement	47,999	40,500	40,500	16,859	28,441	45,300	11.85%	47,385	4.60%
Life/Health Insurance	44,555	48,000	48,000	22,223	30,897	53,120	10.67%	66,000	24.25%
Workmen's Compensation	1,961	1,800	1,800	666	349	1,015	-43.61%	600	-40.89%
Unemployment	39	35	35	15	30	45	28.57%	75	66.67%
Medicare	5,909	5,100	5,100	2,438	3,687	6,125	20.10%	6,000	-2.04%
Disability	1,089	1,200	1,200	547	663	1,210	0.83%	1,400	15.70%
Deferred Compensation	20,120	21,000	21,000	17,504	13,496	31,000	47.62%	28,000	-9.68%
Dental	240	240	240	150	120	270	12.50%	240	-11.11%
OPEB Contribution	13,728	12,500	12,500	5,371	8,659	14,030	12.24%	14,421	2.79%
Miscellaneous	45	1,500	1,500	-	1,500	1,500	0.00%	1,500	0.00%
Total personal services	527,927	482,875	482,875	219,243	314,372	533,615		577,656	
Operating services:									
Advertising, Dues & Subscriptions	1,799	5,465	5,465	584	5,076	5,660	3.57%	5,365	-5.21%
Printing, Duplication, Typing	897	1,000	1,000	-	1,000	1,000	0.00%	1,000	0.00%
Postage And Box Rent	52	-	-	-	1,000	1,000	0.00%	1,000	0.00%
Telephone	2,917	3,200	3,200	1,315	1,285	2,600	-18.75%	2,600	0.00%
Rentals	4,735	20,000	20,000	3,250	9,624	12,874	-35.63%	20,000	55.35%
Maintenance Of Property & Equipment	492	3,000	3,000	-	5,000	5,000	66.67%	5,000	0.00%
Contractual Services	4,109	960	960	400	200	600	-37.50%	1,800	200.00%
Professional Services	6,760	10,000	10,000	-	10,000	10,000	0.00%	10,000	0.00%
Insurance - Auto Coverage	13,181	13,375	13,375	1,186	2,514	3,700	-72.34%	3,950	6.76%
Insurance - Employee Liability	600	630	630	219	536	755	19.84%	850	12.58%
Insurance - General Liability	3,803	3,995	3,995	1,330	2,630	3,960	-0.88%	4,200	6.06%
Total operating services	39,345	61,625	61,625	8,284	38,865	47,149		55,765	

Risk Management (Continued)
Account Number: 001-400675

Description	2021			2022			2023		
	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
Materials & supplies:									
Non Consumable Office Supplies	205	7,000	7,000	656	9,344	10,000	42.86%	10,000	0.00%
Office Supplies	2,625	4,000	4,000	2,672	7,328	10,000	150.00%	10,000	0.00%
Educational, Recreational And Culture	-	5,000	5,000	-	5,000	5,000	0.00%	5,000	0.00%
Medical, Drugs	350	1,000	1,000	-	1,000	1,000	0.00%	1,000	0.00%
Food & Clothing	3,083	7,300	7,300	260	7,040	7,300	0.00%	7,500	2.74%
Maintenance Of Buildings & Grounds	643	1,500	1,500	936	2,064	3,000	100.00%	3,000	0.00%
Vehicle Supplies(Gas, Oil, Antifreeze)	2,166	5,000	5,000	1,973	5,027	7,000	40.00%	7,000	0.00%
Miscellaneous	-	500	500	-	2,000	2,000	300.00%	2,000	0.00%
Equipment And Vehicle Repair Parts	2,108	4,000	4,000	-	4,000	4,000	0.00%	4,000	0.00%
Misc. (Only Roads & Drainage) Chemicals	-	1,500	1,500	-	1,500	1,500	0.00%	1,500	0.00%
Tools And Equipment	-	1,000	1,000	-	2,000	2,000	100.00%	2,000	0.00%
Total materials & supplies	11,180	37,800	37,800	6,497	46,303	52,800		53,000	
Other charges:									
Travel	8,313	10,000	10,000	-	15,000	15,000	50.00%	15,000	0.00%
Official Fees	81	-	-	-	50	50	0.00%	100	100.00%
Miscellaneous	719,369	50	50	-	-	-	-100.00%	-	0.00%
Total other charges	727,763	10,050	10,050	-	15,050	15,050		15,100	
Capital outlay:									
Acquisition Of Motor Vehicles	-	-	-	-	-	-	0.00%	28,000	0.00%
Total capital outlay	-	-	-	-	-	-		28,000	
Total expenditures	\$ 1,306,215	\$ 592,350	\$ 592,350	\$ 234,024	\$ 414,590	\$ 648,614		\$ 729,521	

Risk Management
Account Number: 001-400675
Narrative Explanation of Capital Outlay
For Requested Year 2023

Capital Outlay:	Amount	Detailed Description	Sub-total
Acquisition Of Motor Vehicles	\$ 28,000	One ⁽¹⁾ New Vehicle	\$ 28,000
Grand Total Requested:	\$ 28,000		

Grants Administration
Account Number: 001-400680

Description	2021			2022				2023	
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
Expenditures:									
Personal services:									
Regular Salaries & Wages	\$ 264,466	\$ 270,000	\$ 270,000	\$ 120,139	\$ 152,361	\$ 272,500	0.93%	\$ 342,930	25.85%
Retirement	32,358	31,000	31,000	13,816	17,494	31,310	1.00%	39,440	25.97%
Life/Health Insurance	62,138	67,500	67,500	31,262	30,738	62,000	-8.15%	85,000	37.10%
Workmen's Compensation	1,322	1,400	1,400	525	215	740	-47.14%	480	-35.14%
Unemployment	26	30	30	12	16	28	-6.67%	35	25.00%
Medicare	3,782	4,000	4,000	1,712	2,158	3,870	-3.25%	5,000	29.20%
Disability	824	1,000	1,000	448	452	900	-10.00%	1,150	27.78%
Deferred Compensation	6,247	10,000	10,000	2,884	3,671	6,555	-34.45%	9,000	37.30%
Dental	470	500	500	240	240	480	-4.00%	600	25.00%
OPEB Contribution	9,256	9,500	9,500	4,205	5,325	9,530	0.32%	12,000	25.92%
Miscellaneous	285	150	150	-	75	75	-50.00%	150	100.00%
Total personal services	381,174	395,080	395,080	175,243	212,745	387,988		495,785	
Operating services:									
Advertising, Dues & Subscriptions	324	900	900	35	565	600	-33.33%	900	50.00%
Printing, Duplication, Typing	208	200	200	-	115	115	-42.50%	200	73.91%
Postage And Box Rent	36	200	200	-	100	100	-50.00%	200	100.00%
Telephone	495	750	750	215	205	420	-44.00%	500	19.05%
Maintenance Of Property & Equipment	175	500	500	-	500	500	0.00%	500	0.00%
Contractual Services	1,150	1,000	1,000	923	1,077	2,000	100.00%	2,000	0.00%
Professional Services	79,461	31,000	31,000	-	75,000	75,000	141.94%	76,000	1.33%
Insurance - Employee Liability	431	455	455	163	412	575	26.37%	650	13.04%
Insurance - General Liability	2,717	2,855	2,855	987	2,033	3,020	5.78%	3,200	5.96%
Total operating services	84,997	37,860	37,860	2,323	80,007	82,330		84,150	
Materials & supplies:									
Non Consumable Office Supplies	8,665	4,500	4,500	-	8,000	8,000	77.78%	4,500	-43.75%
Office Supplies	1,966	2,000	2,000	324	676	1,000	-50.00%	2,000	100.00%
Educational, Recreational And Culture	-	-	-	496	4	500	0.00%	-	-100.00%
Food & Clothing	916	800	800	-	300	300	-62.50%	1,000	233.33%
Vehicle Supplies(Gas, Oil, Antifreeze)	197	500	500	260	740	1,000	100.00%	1,000	0.00%
Equipment And Vehicle Repair Parts	-	1,500	1,500	-	500	500	-66.67%	1,500	200.00%
Total materials & supplies	11,744	9,300	9,300	1,080	10,220	11,300		10,000	
Other charges:									
Travel	2,913	15,000	15,000	193	807	1,000	-93.33%	15,000	1400.00%
Total other charges	2,913	15,000	15,000	193	807	1,000		15,000	
Total expenditures	\$ 480,828	\$ 457,240	\$ 457,240	\$ 178,839	\$ 303,779	\$ 482,618		\$ 604,935	

**Elevation Grant Program
Account Number: 001-400685**

Description	2021		2022				2023		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
Expenditures:									
Operating services:									
Contractual Services	\$ 11,075	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Professional Services	28,411	306,611	306,611	25,300	250,100	275,400	-10.18%	178,000	-35.37%
Total operating services	39,486	306,611	306,611	25,300	250,100	275,400		178,000	
Other charges:									
Official Fees	-	2,688	2,688	-	4,100	4,100	52.53%	2,460	-40.00%
Miscellaneous	-	34,827	34,827	-	27,355	27,355	-21.45%	16,329	-40.31%
Total other charges	-	37,515	37,515	-	31,455	31,455		18,789	
Intergovernmental:									
Intergovernmental Service Charges	-	3,777,264	3,777,264	-	-	-	-100.00%	-	0.00%
Grants	-	-	-	143,027	2,707,175	2,850,202	0.00%	1,844,217	-35.30%
Total intergovernmental	-	3,777,264	3,777,264	143,027	2,707,175	2,850,202		1,844,217	
Total expenditures	\$ 39,486	\$ 4,121,390	\$ 4,121,390	\$ 168,327	\$ 2,988,730	\$ 3,157,057		\$ 2,041,006	

Sheriff
Account Number: 001-410100

Description	2021			2022				2023	
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
Expenditures:									
Operating services:									
Electrical (Light And Power)	\$ 3,574	\$ 4,300	\$ 4,300	\$ 1,211	\$ 2,789	\$ 4,000	-6.98%	\$ 4,280	7.00%
Natural Gas	438	575	575	214	331	545	-5.22%	580	6.42%
Water	6,138	590	590	2,565	360	2,925	395.76%	600	-79.49%
Maintenance Of Property & Equipment	-	3,000	3,000	-	3,000	3,000	0.00%	3,000	0.00%
Contractual Services	9,454	14,220	14,220	6,340	8,380	14,720	3.52%	15,370	4.42%
Insurance - Fire & Casualty Property	10,813	15,800	15,800	1,556	15,944	17,500	10.76%	19,200	9.71%
Insurance - Employee Liability	2,014	2,115	2,115	717	1,138	1,855	-12.29%	1,800	-2.96%
Insurance - General Liability	12,787	13,430	13,430	4,356	5,614	9,970	-25.76%	8,850	-11.23%
Total operating services	45,218	54,030	54,030	16,959	37,556	54,515		53,680	
Materials & supplies:									
Maintenance Of Buildings & Grounds	917	2,600	2,600	-	2,600	2,600	0.00%	2,600	0.00%
Gravel, Sand, Dirt And Shells	-	3,000	3,000	-	3,000	3,000	0.00%	3,000	0.00%
Total materials & supplies	917	5,600	5,600	-	5,600	5,600		5,600	
Other charges:									
Juror And Witness Fees	5,200	25,000	25,000	2,050	7,950	10,000	-60.00%	20,100	101.00%
Total other charges	5,200	25,000	25,000	2,050	7,950	10,000		20,100	
Capital outlay:									
Office Equipment	-	110,000	110,000	103,418	6,582	110,000	0.00%	-	-100.00%
Total capital outlay	-	110,000	110,000	103,418	6,582	110,000		-	
Intergovernmental:									
Feeding And Maint. Of Prisoners	910,020	1,133,000	1,133,000	354,840	850,160	1,205,000	6.35%	1,533,000	27.22%
Transportation Of Prisoners	11,088	24,000	24,000	3,002	14,998	18,000	-25.00%	24,000	33.33%
Court Attendance	16,422	20,000	20,000	-	18,000	18,000	-10.00%	20,000	11.11%
Miscellaneous	1,440	1,440	1,440	720	720	1,440	0.00%	1,440	0.00%
Total intergovernmental	938,970	1,178,440	1,178,440	358,562	883,878	1,242,440		1,578,440	
Total expenditures	\$ 990,305	\$ 1,373,070	\$ 1,373,070	\$ 480,989	\$ 941,566	\$ 1,422,555		\$ 1,657,820	

**Juvenile
Account Number: 001-410530**

Description	2021		2022				2023		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
Expenditures:									
Operating services:									
Contractual Services	\$ 82,373	\$ 120,000	\$ 120,000	\$ 1,700	\$ 32,495	\$ 34,195	-71.50%	\$ 60,000	75.46%
Insurance - Employee Liability	35	40	40	12	108	120	200.00%	175	45.83%
Insurance - General Liability	220	235	235	71	539	610	159.57%	845	38.52%
Total operating services	82,628	120,275	120,275	1,783	33,142	34,925		61,020	
Materials & supplies:									
Medical, Drugs	-	500	500	-	250	250	-50.00%	500	100.00%
Total materials & supplies	-	500	500	-	250	250		500	
Total expenditures	\$ 82,628	\$ 120,775	\$ 120,775	\$ 1,783	\$ 33,392	\$ 35,175		\$ 61,520	

Emergency Preparedness
Account Number: 001-410710

Description	2021			2022				2023	
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
Expenditures:									
Personal services:									
Regular Salaries & Wages	\$ 445,919	\$ 366,000	\$ 366,000	\$ 167,997	\$ 140,203	\$ 308,200	-15.79%	\$ 280,218	-9.08%
Retirement	54,573	42,100	42,100	18,404	37,311	55,715	32.34%	32,225	-42.16%
Life/Health Insurance	50,748	55,050	55,050	23,679	27,421	51,100	-7.18%	34,000	-33.46%
Workmen's Compensation	2,229	1,850	1,850	711	189	900	-51.35%	450	-50.00%
Unemployment	45	50	50	17	15	32	-36.00%	45	40.63%
Medicare	6,433	5,300	5,300	2,419	2,016	4,435	-16.32%	4,100	-7.55%
Disability	1,135	1,250	1,250	565	415	980	-21.60%	950	-3.06%
Deferred Compensation	3,995	4,100	4,100	1,790	2,080	3,870	-5.61%	7,500	93.80%
Dental	430	400	400	230	180	410	2.50%	360	-12.20%
OPEB Contribution	15,607	13,000	13,000	5,880	4,910	10,790	-17.00%	10,000	-7.32%
Miscellaneous	319	320	320	-	320	320	0.00%	320	0.00%
Total personal services	581,433	489,420	489,420	221,692	215,060	436,752		370,168	
Operating services:									
Telephone	4,320	4,800	4,800	2,160	2,640	4,800	0.00%	4,800	0.00%
Rentals	16,053	-	-	9,298	(9,298)	-	0.00%	-	0.00%
Contractual Services	2,262	540	540	4,261	(3,721)	540	0.00%	1,020	88.89%
Professional Services	44	-	-	-	-	-	0.00%	-	0.00%
Insurance - Employee Liability	503	530	530	182	453	635	19.81%	710	11.81%
Insurance - General Liability	3,188	3,350	3,350	1,105	2,220	3,325	-0.75%	3,500	5.26%
Total operating services	26,370	9,220	9,220	17,006	(7,706)	9,300		10,030	
Materials & supplies:									
Food & Clothing	815	800	800	-	800	800	0.00%	-	-100.00%
Vehicle Supplies(Gas, Oil, Antifreeze)	-	-	-	90	(90)	-	0.00%	-	0.00%
Total materials & supplies	815	800	800	90	710	800		-	
Other charges:									
Travel	419	-	-	-	-	-	0.00%	-	0.00%
Official Fees	169	-	-	-	-	-	0.00%	-	0.00%
Total other charges	588	-	-	-	-	-		-	
Total expenditures	\$ 609,206	\$ 499,440	\$ 499,440	\$ 238,788	\$ 208,064	\$ 446,852		\$ 380,198	

**Emergency Preparedness Subsidiary
Account Number: 001-410711**

Description	2021			2022			2023		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
Expenditures:									
Personal Services:									
Regular Salaries & Wages	\$ 7,169	\$ 24,000	\$ 24,000	\$ 3,646	\$ 7,354	\$ 11,000	-54.17%	\$ 22,400	103.64%
FICA	444	1,500	1,500	226	424	650	-56.67%	1,500	130.77%
Workmen's Compensation	36	120	120	14	2	16	-86.67%	35	118.75%
Unemployment	1	5	5	-	5	5	0.00%	5	0.00%
Medicare	104	350	350	53	107	160	-54.29%	325	103.13%
Miscellaneous	-	450	450	-	450	450	0.00%	450	0.00%
Total Personal Services	7,754	26,425	26,425	3,939	8,342	12,281		24,715	
Operating Services:									
Advertising, Dues & Subscriptions	5,982	17,085	17,085	2,813	14,272	17,085	0.00%	18,970	11.03%
Printing, Duplication, Typing	3,682	11,640	11,640	2,648	8,992	11,640	0.00%	11,640	0.00%
Electrical (Light And Power)	93,210	108,000	108,000	32,283	75,717	108,000	0.00%	108,000	0.00%
Natural Gas	613	600	600	254	346	600	0.00%	720	20.00%
Water	1,869	1,800	1,800	703	1,097	1,800	0.00%	1,800	0.00%
Postage And Box Rent	-	250	250	24	226	250	0.00%	250	0.00%
Telephone	17,856	21,350	21,350	7,512	13,838	21,350	0.00%	30,850	44.50%
Rentals	32,799	2,000	2,000	783	1,217	2,000	0.00%	2,000	0.00%
Maintenance Of Property & Equipment	37,629	33,000	33,000	12,916	20,084	33,000	0.00%	33,000	0.00%
Contractual Services	135,841	128,545	128,545	75,258	53,287	128,545	0.00%	149,345	16.18%
Professional Services	1,105	18,500	18,500	2,906	25,594	28,500	54.05%	2,500	-91.23%
Insurance - Fire & Casualty Property	37,365	67,746	67,746	11,532	55,573	67,105	-0.95%	87,550	30.47%
Insurance - Auto Coverage	17,456	17,705	17,705	1,581	4,169	5,750	-67.52%	8,600	49.57%
Insurance - Employee Liability	561	590	590	206	544	750	27.12%	850	13.33%
Insurance - General Liability	9,575	10,055	10,055	7,271	2,629	9,900	-1.54%	4,150	-58.08%
Total Operating Services	395,543	438,866	438,866	158,690	277,585	436,275		460,225	
Materials & Supplies:									
Non Consumable Office Supplies	23,784	39,900	39,900	27,047	12,853	39,900	0.00%	39,900	0.00%
Office Supplies	4,936	9,500	9,500	3,849	5,651	9,500	0.00%	9,500	0.00%
Medical, Drugs	188	200	200	280	(80)	200	0.00%	300	50.00%
Food & Clothing	20,907	18,000	18,000	3,084	14,916	18,000	0.00%	18,000	0.00%
Maintenance Of Buildings & Grounds	12,791	7,450	7,450	2,269	5,181	7,450	0.00%	7,450	0.00%
Vehicle Supplies(Gas, Oil, Antifreeze)	37,812	18,000	18,000	4,043	13,957	18,000	0.00%	19,500	8.33%
Electrical Components	-	-	-	(1,907)	1,907	-	0.00%	-	0.00%

Emergency Preparedness Subsidiary (Continued)
Account Number: 001-410711

Description	2021			2022			2023		
	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
Miscellaneous	370	1,500	1,500	-	1,500	1,500	0.00%	1,500	0.00%
Equipment And Vehicle Repair Parts	2,047	5,000	5,000	632	4,368	5,000	0.00%	5,000	0.00%
Tools And Equipment	17	1,500	1,500	-	1,500	1,500	0.00%	1,500	0.00%
Total Materials & Supplies	102,852	101,050	101,050	39,297	61,753	101,050		102,650	
Other Charges:									
Travel	1,737	25,400	25,400	8,184	17,216	25,400	0.00%	25,400	0.00%
Official Fees	2,050	-	-	-	-	-	0.00%	-	0.00%
Total Other Charges	3,787	25,400	25,400	8,184	17,216	25,400		25,400	
Capital Outlay:									
Buildings-Grounds-General Plant	-	-	-	-	-	-	0.00%	100,000	0.00%
Office Equipment	184,691	47,500	47,500	89,650	(42,150)	47,500	0.00%	35,000	-26.32%
Communciations Equipment	-	120,168	120,168	-	120,168	120,168	0.00%	-	-100.00%
Total Capital Outlay	184,691	167,668	167,668	89,650	78,018	167,668		135,000	
Total Expenditures	\$ 694,627	\$ 759,409	\$ 759,409	\$ 299,760	\$ 442,914	\$ 742,674		\$ 747,990	
Funding Source:									
General Fund	\$ 660,488	\$ (3,419,810)	\$ (3,419,810)	\$ 116,018	\$ (3,552,563)	\$ (3,436,545)	0.49%	\$ 747,990	-121.77%
Hazard Mitigation Grant	34,139	4,179,219	4,179,219	183,742	3,995,477	4,179,219	0.00%	-	-100.00%
Total	\$ 694,627	\$ 759,409	\$ 759,409	\$ 299,760	\$ 442,914	\$ 742,674		\$ 747,990	

**Emergency Preparedness Subsidiary
Account Number: 001-410711
Narrative Explanation of Capital Outlay
For Requested Year 2023**

Capital undefined Outlay:	Amount	Detailed Description	Sub-total
Buildings-Grounds-General Plant	\$ 100,000	Perimeter Security (Fencing & Parking lot gate)	\$ 100,000
Office Equipment	\$ 35,000	EOC A/V Upgrades	\$ 35,000
Grand Total Requested:	\$ 135,000		

EOC - 24 Hours Coverage
Account Number: 001-410712

Description	2021			2022			2023		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
Expenditures:									
Personal services:									
Regular Salaries & Wages	\$ 730,712	\$ 650,000	\$ 650,000	\$ 281,230	\$ 418,770	\$ 700,000	7.69%	\$ 710,000	1.43%
Retirement	89,401	75,000	75,000	32,342	47,658	80,000	6.67%	81,000	1.25%
Life/Health Insurance	92,656	99,500	99,500	46,046	45,209	91,255	-8.29%	115,000	26.02%
Workmen's Compensation	3,654	2,500	2,500	1,224	526	1,750	-30.00%	1,000	-42.86%
Unemployment	73	70	70	28	42	70	0.00%	80	14.29%
Medicare	10,679	9,500	9,500	4,140	6,360	10,500	10.53%	10,500	0.00%
Disability	1,538	2,200	2,200	819	856	1,675	-23.86%	2,500	49.25%
Deferred Compensation	17,000	20,500	20,500	10,005	12,695	22,700	10.73%	17,000	-25.11%
Dental	430	360	360	240	2,440	2,680	644.44%	600	-77.61%
OPEB Contribution	25,575	23,000	23,000	9,843	14,157	24,000	4.35%	25,000	4.17%
Miscellaneous	45	560	560	167	393	560	0.00%	560	0.00%
Total personal services	971,763	883,190	883,190	386,084	549,106	935,190		963,240	
Operating services:									
Advertising, Dues & Subscriptions	-	-	-	-	630	630	0.00%	-	-100.00%
Telephone	5,862	5,510	5,510	2,735	2,775	5,510	0.00%	5,630	2.18%
Contractual Services	340	1,000	1,000	3,780	(2,780)	1,000	0.00%	1,000	0.00%
Insurance - Employee Liability	914	960	960	328	822	1,150	19.79%	1,300	13.04%
Insurance - General Liability	5,801	6,095	6,095	1,991	4,109	6,100	0.08%	6,400	4.92%
Total operating services	12,917	13,565	13,565	8,834	5,556	14,390		14,330	
Materials & supplies:									
Food & Clothing	1,400	1,400	1,400	-	1,400	1,400	0.00%	-	-100.00%
Vehicle Supplies(Gas, Oil, Antifreeze)	40	-	-	-	-	-	0.00%	-	0.00%
Total materials & supplies	1,440	1,400	1,400	-	1,400	1,400		-	
Other charges:									
Travel	4,806	16,500	16,500	4,849	11,651	16,500	0.00%	16,500	0.00%
Total other charges	4,806	16,500	16,500	4,849	11,651	16,500		16,500	
Total expenditures	\$ 990,926	\$ 914,655	\$ 914,655	\$ 399,767	\$ 567,713	\$ 967,480		\$ 994,070	
Funding source:									
General Fund	\$ 945,971	\$ 868,038	\$ 868,038	\$ 396,557	\$ 524,306	\$ 920,863	6.09%	\$ 978,556	6.27%
Energy - Waterford 3	44,955	46,617	46,617	3,210	43,407	46,617	0.00%	15,514	-66.72%
Total	\$ 990,926	\$ 914,655	\$ 914,655	\$ 399,767	\$ 567,713	\$ 967,480		\$ 994,070	

Motor Vehicles
Account Number: 001-410800

Description	2021			2022				2023	
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
Expenditures:									
Personal services:									
Regular Salaries & Wages	\$ 19,622	\$ 24,000	\$ 24,000	\$ -	\$ -	\$ -	-100.00%	\$ -	0.00%
FICA	1,217	1,500	1,500	-	-	-	-100.00%	-	0.00%
Workmen's Compensation	98	120	120	-	-	-	-100.00%	-	0.00%
Unemployment	2	5	5	-	-	-	-100.00%	-	0.00%
Medicare	285	350	350	-	-	-	-100.00%	-	0.00%
Miscellaneous	-	80	80	-	-	-	-100.00%	-	0.00%
Total personal services	21,224	26,055	26,055	-	-	-		-	
Operating services:									
Electrical (Light And Power)	3,570	4,800	4,800	790	3,740	4,530	-5.63%	6,000	32.45%
Water	565	600	600	89	176	265	-55.83%	600	126.42%
Maintenance Of Property & Equipment	3,350	500	500	-	200	200	-60.00%	500	150.00%
Contractual Services	540	775	775	240	510	750	-3.23%	750	0.00%
Insurance - Fire & Casualty Property	1,914	3,784	3,784	620	2,990	3,610	-4.60%	4,710	30.47%
Insurance - Employee Liability	37	40	40	13	37	50	25.00%	55	10.00%
Insurance - General Liability	234	250	250	81	169	250	0.00%	265	6.00%
Total operating services	10,210	10,749	10,749	1,833	7,822	9,655		12,880	
Materials & supplies:									
Non Consumable Office Supplies	779	300	300	-	250	250	-16.67%	250	0.00%
Office Supplies	-	250	250	194	56	250	0.00%	250	0.00%
Food & Clothing	-	100	100	-	-	-	-100.00%	-	0.00%
Maintenance Of Buildings & Grounds	-	250	250	-	250	250	0.00%	250	0.00%
Total materials & supplies	779	900	900	194	556	750		750	
Total expenditures	\$ 32,213	\$ 37,704	\$ 37,704	\$ 2,027	\$ 8,378	\$ 10,405		\$ 13,630	
Funding source:									
General Fund	\$ 14,472	\$ 17,904	\$ 17,904	\$ (2,716)	\$ 1,574	\$ (1,142)	-106.38%	\$ 2,530	-321.54%
Motor Vehicle Transaction Fee	16,242	18,000	18,000	4,743	5,257	10,000	-44.44%	9,600	-4.00%
Driver's License Reinstatement Fee	1,499	1,800	1,800	-	1,547	1,547	-14.06%	1,500	-3.04%
Total	\$ 32,213	\$ 37,704	\$ 37,704	\$ 2,027	\$ 8,378	\$ 10,405		\$ 13,630	

Coroner
Account Number: 001-430160

Description	2021			2022				2023	
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
Expenditures:									
Personal services:									
Regular Salaries & Wages	\$ 229,773	\$ 241,000	\$ 241,000	\$ 101,356	\$ 136,644	\$ 238,000	-1.24%	\$ 258,000	8.40%
Fees for Services	52,900	80,000	80,000	25,100	27,900	53,000	-33.75%	55,000	3.77%
FICA	5,588	5,800	5,800	2,329	2,771	5,100	-12.07%	9,000	76.47%
Retirement	17,257	17,100	17,100	7,474	10,416	17,890	4.62%	29,000	62.10%
Life/Health Insurance	60,942	65,600	65,600	30,378	29,822	60,200	-8.23%	65,000	7.97%
Workmen's Compensation	667	950	950	281	294	575	-39.47%	600	4.35%
Unemployment	20	25	25	8	12	20	-20.00%	25	25.00%
Medicare	3,988	3,500	3,500	1,801	1,849	3,650	4.29%	4,000	9.59%
Disability	196	250	250	102	134	236	-5.60%	400	69.49%
Deferred Compensation	470	500	500	327	548	875	75.00%	1,500	71.43%
Dental	480	480	480	240	240	480	0.00%	480	0.00%
OPEB Contribution	4,937	5,200	5,200	2,275	3,170	5,445	4.71%	5,700	4.68%
Miscellaneous	-	600	600	-	600	600	0.00%	700	16.67%
Total personal services	377,218	421,005	421,005	171,671	214,400	386,071		429,405	
Operating services:									
Advertising, Dues & Subscriptions	1,350	11,515	11,515	1,250	3,040	4,290	-62.74%	5,000	16.55%
Printing, Duplication, Typing	480	1,500	1,500	-	1,500	1,500	0.00%	1,500	0.00%
Natural Gas	804	500	500	174	626	800	60.00%	900	12.50%
Water	601	500	500	129	271	400	-20.00%	600	50.00%
Postage And Box Rent	682	1,000	1,000	-	1,000	1,000	0.00%	1,500	50.00%
Telephone	12,074	13,500	13,500	5,269	5,911	11,180	-17.19%	14,100	26.12%
Rentals	290	700	700	-	700	700	0.00%	800	14.29%
Maintenance Of Property & Equipment	10,387	5,500	5,500	3,022	3,978	7,000	27.27%	9,000	28.57%
Contractual Services	17,816	16,480	16,480	11,183	10,927	22,110	34.16%	25,200	13.98%
Professional Services	88,691	150,000	150,000	77,508	92,492	170,000	13.33%	190,000	11.76%
Insurance - Fire & Casualty Property	1,409	3,133	3,133	578	2,787	3,365	7.41%	4,400	30.76%
Insurance - Auto Coverage	12,823	12,995	12,995	1,186	2,514	3,700	-71.53%	4,000	8.11%
Insurance - Employee Liability	647	680	680	233	642	875	28.68%	1,010	15.43%
Insurance - General Liability	4,102	4,310	4,310	1,417	3,516	4,933	14.45%	5,400	9.47%
Total operating services	152,156	222,313	222,313	101,949	129,904	231,853		263,410	

Coroner (Continued)
Account Number: 001-430160

Description	2021			2022			2023		
	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
Materials & supplies:									
Non Consumable Office Supplies	13,654	10,000	10,000	5,310	12,690	18,000	80.00%	13,500	-25.00%
Office Supplies	6,330	5,000	5,000	6,448	4,552	11,000	120.00%	12,500	13.64%
Medical, Drugs	-	500	500	-	500	500	0.00%	500	0.00%
Food & Clothing	2,870	15,300	15,300	2,638	2,362	5,000	-67.32%	25,000	400.00%
Maintenance Of Buildings & Grounds	997	4,000	4,000	32	2,968	3,000	-25.00%	4,000	33.33%
Vehicle Supplies(Gas, Oil, Antifreeze)	4,100	7,500	7,500	2,819	5,181	8,000	6.67%	10,000	25.00%
Miscellaneous	392	-	-	-	-	-	0.00%	-	0.00%
Equipment And Vehicle Repair Parts	465	5,000	5,000	-	3,500	3,500	-30.00%	5,000	42.86%
Misc. (Only Roads & Drainage) Chemicals	-	7,000	7,000	-	4,000	4,000	-42.86%	4,000	0.00%
Total materials & supplies	28,808	54,300	54,300	17,247	35,753	53,000		74,500	
Other charges:									
Travel	778	15,000	15,000	3,470	9,530	13,000	-13.33%	15,000	15.38%
Official Fees	-	400	400	-	300	300	-25.00%	400	33.33%
Total other charges	778	15,400	15,400	3,470	9,830	13,300		15,400	
Capital outlay:									
Capital OutLAY	-	-	-	40	(40)	-	0.00%	-	0.00%
Acquisition Of Motor Vehicles	-	-	-	-	50,000	50,000	0.00%	60,000	20.00%
Major Repairs	6,625	-	-	-	-	-	0.00%	-	0.00%
Total capital outlay	6,625	-	-	40	49,960	50,000		60,000	
Total expenditures	\$ 565,585	\$ 713,018	\$ 713,018	\$ 294,377	\$ 439,847	\$ 734,224		\$ 842,715	
Funding source:									
General Fund	\$ 489,376	\$ 658,018	\$ 658,018	\$ 266,867	\$ 410,557	\$ 677,424	2.95%	\$ 785,215	15.91%
Coroner - Other Fees	15,209	15,000	15,000	9,510	6,290	15,800	5.33%	15,000	-5.06%
Institutional Charges	61,000	40,000	40,000	18,000	23,000	41,000	2.50%	42,500	3.66%
Total	\$ 565,585	\$ 713,018	\$ 713,018	\$ 294,377	\$ 439,847	\$ 734,224		\$ 842,715	

Coroner
Account Number: 101-430160
Narrative Explanation of Capital Outlay
For Requested Year 2023

Capital Outlay:	Amount	Detailed Description	Sub-total
Acquisition Of Motor Vehicles	\$ 60,000	One ⁽¹⁾ Ford Super-Duty F250 Diesel Truck	\$ 60,000
Grand Total Requested:	\$ 60,000		

Animal Control
Account Number: 001-430180

Description	2021			2022				2023	
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
Expenditures:									
Personal services:									
Regular Salaries & Wages	\$ 424,551	\$ 478,000	\$ 478,000	\$ 173,227	\$ 221,773	\$ 395,000	-17.36%	\$ 500,000	26.58%
FICA	-	1,200	1,200	-	-	-	-100.00%	-	0.00%
Retirement	51,904	53,000	53,000	19,921	25,079	45,000	-15.09%	57,500	27.78%
Life/Health Insurance	93,503	104,500	104,500	49,639	42,131	91,770	-12.18%	105,500	14.96%
Workmen's Compensation	-	39,000	39,000	11,955	2,495	14,450	-62.95%	6,500	-55.02%
Unemployment	42	50	50	17	23	40	-20.00%	50	25.00%
Medicare	6,092	7,000	7,000	2,479	3,071	5,550	-20.71%	7,500	35.14%
Disability	1,205	1,550	1,550	611	639	1,250	-19.35%	1,650	32.00%
Deferred Compensation	5,676	5,800	5,800	2,530	3,190	5,720	-1.38%	8,000	39.86%
Dental	850	840	840	420	420	840	0.00%	840	0.00%
OPEB Contribution	14,859	16,500	16,500	6,063	7,637	13,700	-16.97%	18,000	31.39%
Miscellaneous	180	-	-	-	-	-	0.00%	-	0.00%
Total personal services	598,862	707,440	707,440	266,862	306,458	573,320		705,540	
Operating services:									
Advertising, Dues & Subscriptions	1,465	2,000	2,000	1,502	498	2,000	0.00%	2,000	0.00%
Printing, Duplication, Typing	1,753	5,000	5,000	340	4,660	5,000	0.00%	5,000	0.00%
Electrical (Light And Power)	18,484	-	-	7,253	7,747	15,000	0.00%	16,000	6.67%
Water	3,231	-	-	2,270	3,230	5,500	0.00%	6,000	9.09%
Telephone	6,923	-	-	3,047	2,953	6,000	0.00%	7,000	16.67%
Rentals	15,170	17,500	17,500	8,208	9,292	17,500	0.00%	17,500	0.00%
Maintenance Of Property & Equipment	12,524	30,000	30,000	8,971	21,029	30,000	0.00%	40,000	33.33%
Contractual Services	39,661	30,000	30,000	15,295	14,705	30,000	0.00%	40,000	33.33%
Professional Services	32,442	6,000	6,000	3,509	3,491	7,000	16.67%	10,000	42.86%
Insurance - Fire & Casualty Property	16,220	30,451	30,451	8,257	25,943	34,200	12.31%	41,000	19.88%
Insurance - Auto Coverage	33,835	34,280	34,280	3,161	6,669	9,830	-71.32%	10,510	6.92%
Insurance - Employee Liability	1,202	1,265	1,265	362	913	1,275	0.79%	1,450	13.73%
Insurance - General Liability	6,401	6,725	6,725	2,197	4,508	6,705	-0.30%	7,100	5.89%
Total operating services	189,311	163,221	163,221	64,372	105,638	170,010		203,560	

Animal Control (Continued)
Account Number: 001-430180

Description	2021	2022					2023		
	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
Materials & supplies:									
Non Consumable Office Supplies	8,625	10,000	10,000	7,111	2,889	10,000	0.00%	12,000	20.00%
Office Supplies	3,304	5,000	5,000	740	4,260	5,000	0.00%	5,000	0.00%
Medical, Drugs	51,799	45,000	45,000	9,935	35,065	45,000	0.00%	45,000	0.00%
Food & Clothing	15,041	25,000	25,000	4,998	15,002	20,000	-20.00%	25,000	25.00%
Maintenance Of Buildings & Grounds	34,553	30,000	30,000	4,397	25,603	30,000	0.00%	30,000	0.00%
Vehicle Supplies(Gas, Oil, Antifreeze)	14,124	5,000	5,000	3,979	1,021	5,000	0.00%	14,000	180.00%
Miscellaneous	2,214	5,000	5,000	403	4,597	5,000	0.00%	5,000	0.00%
Equipment And Vehicle Repair Parts	617	2,000	2,000	39	1,961	2,000	0.00%	2,000	0.00%
Tools And Equipment	15,734	7,000	7,000	1,864	5,136	7,000	0.00%	7,000	0.00%
Total materials & supplies	146,011	134,000	134,000	33,466	95,534	129,000		145,000	
Other charges:									
Travel	25,295	10,000	10,000	17,666	2,334	20,000	100.00%	10,000	-50.00%
Official Fees	336	500	500	-	500	500	0.00%	500	0.00%
Total other charges	25,631	10,500	10,500	17,666	2,834	20,500		10,500	
Capital outlay:									
Improvements Other Than Buildings	65,000	8,000	8,000	-	-	-	-100.00%	-	0.00%
Acquisition Of Motor Vehicles	-	-	-	-	-	-	0.00%	80,000	0.00%
Major Repairs	-	18,000	18,000	-	15,000	15,000	-16.67%	18,000	20.00%
Architectural-Engineering Fees	1,536	-	-	-	-	-	0.00%	-	0.00%
Other Fees	1,484	3,000	3,000	-	-	-	-100.00%	-	0.00%
Total capital outlay	68,020	29,000	29,000	-	15,000	15,000		98,000	
Total expenditures	\$ 1,027,835	\$ 1,044,161	\$ 1,044,161	\$ 382,366	\$ 525,464	\$ 907,830		\$ 1,162,600	
Funding source:									
General Fund	\$ 971,780	\$ 994,161	\$ 994,161	\$ 354,974	\$ 499,856	\$ 854,830	-14.01%	\$ 1,112,600	30.15%
Animal Control	56,055	50,000	50,000	27,392	25,608	53,000	6.00%	50,000	-5.66%
Total	\$ 1,027,835	\$ 1,044,161	\$ 1,044,161	\$ 382,366	\$ 525,464	\$ 907,830		\$ 1,162,600	

Animal Control
Account Number: 001-430180
Narrative Explanation of Capital Outlay
For Requested Year 2023

Capital undefined Outlay:	Amount	Detailed Description	Sub-total
Acquisition Of Motor Vehicles	\$ 80,000	F-250 with Swab Wagon -Replacing Unit# 230 2015 w/ 151,776 miles & issues	\$ 40,000
		F-250 with Swab Wagon -Replacing Unit# 250 2010 w/ 149,866 miles	40,000
Major Repairs	\$ 18,000	Major Shelter Repairs	\$ 18,000
Grand Total Requested:	\$ 98,000		

Health & Safety Rehab
Account Number: 001-430225

Description	2021			2022				2023	
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
Expenditures:									
Personal services:									
Regular Salaries & Wages	\$ 30,932	\$ 29,600	\$ 29,600	\$ 11,855	\$ 15,145	\$ 27,000	-8.78%	\$ 34,500	27.78%
FICA	1,918	1,900	1,900	735	915	1,650	-13.16%	2,150	30.30%
Workmen's Compensation	1,844	1,800	1,800	668	432	1,100	-38.89%	1,000	-9.09%
Unemployment	3	5	5	1	4	5	0.00%	5	0.00%
Medicare	449	450	450	172	213	385	-14.44%	500	29.87%
Miscellaneous	125	-	-	-	-	-	0.00%	-	0.00%
Total personal services	35,271	33,755	33,755	13,431	16,709	30,140		38,155	
Operating services:									
Maintenance Of Property & Equipment	17,422	6,000	6,000	33,679	16,321	50,000	733.33%	50,000	0.00%
Contractual Services	-	-	-	342	(342)	-	0.00%	-	0.00%
Professional Services	600	-	-	375	(375)	-	0.00%	-	0.00%
Total operating services	18,022	6,000	6,000	34,396	15,604	50,000		50,000	
Materials & supplies:									
Non Consumable Office Supplies	178	-	-	-	-	-	0.00%	-	0.00%
Food & Clothing	716	500	500	372	844	1,216	143.20%	1,000	-17.76%
Maintenance Of Buildings & Grounds	1,153	15,000	15,000	245	17,430	17,675	17.83%	25,000	41.44%
Miscellaneous	25,318	79,000	79,000	9,351	22,974	32,325	-59.08%	-	-100.00%
Equipment And Vehicle Repair Parts	78	-	-	-	-	-	0.00%	-	0.00%
Tools And Equipment	891	1,000	1,000	243	848	1,091	9.10%	1,000	-8.34%
Total materials & supplies	28,334	95,500	95,500	10,211	42,096	52,307		27,000	
Other charges:									
Travel	36	-	-	-	-	-	0.00%	-	0.00%
Total materials & supplies	36	-	-	-	-	-		-	
Capital outlay:									
Heavy Movable Equipment	7,900	-	-	-	-	-	0.00%	-	0.00%
Total materials & supplies	7,900	-	-	-	-	-		-	
Total expenditures	\$ 89,563	\$ 135,255	\$ 135,255	\$ 58,038	\$ 74,409	\$ 132,447		\$ 115,155	

**Revitalization Fund Program
Account Number: 001-430226**

Description	2021		2022				2023		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
Expenditures:									
Operating services:									
Maintenance Of Property & Equipment	\$ -	\$ 8,000	\$ 8,000	\$ -	\$ 5,000	\$ 5,000	-37.50%	\$ 5,000	0.00%
Total operating services	-	8,000	8,000	-	5,000	5,000		5,000	
Total expenditures	\$ -	\$ 8,000	\$ 8,000	\$ -	\$ 5,000	\$ 5,000		\$ 5,000	

Housing Preservation
Account Number: 001-430227

Description	2021		2022				2023		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
Expenditures:									
Operating services:									
Advertising, Dues & Subscriptions	\$ 25	\$ 74	\$ 74	-	\$ 75	\$ 75	1.35%	\$ 55	-26.67%
Printing, Duplication, Typing	60	-	-	-	-	-	0.00%	-	0.00%
Maintenance Of Property & Equipment	46,185	30,821	30,821	51,589	50,685	102,274	231.83%	97,100	-5.06%
Contractual Services	-	8,000	8,000	-	-	-	-100.00%	-	0.00%
Professional Services	3,425	105,000	105,000	9,575	(1,575)	8,000	-92.38%	8,000	0.00%
Total operating services	49,695	143,895	143,895	61,164	49,185	110,349		105,155	
Materials & supplies:									
Tools And Equipment	-	300	300	-	-	-	-100.00%	-	0.00%
Total materials & supplies	-	300	300	-	-	-		-	
Total expenditures	\$ 49,695	\$ 144,195	\$ 144,195	\$ 61,164	\$ 49,185	\$ 110,349		\$ 105,155	
Funding source:									
General Fund	\$ 285	\$ 144,195	\$ 144,195	\$ 61,164	\$ (3,392)	\$ 57,772	-59.93%	\$ 52,577	-8.99%
Federal Grant	49,410	-	-	-	52,577	52,577	0.00%	52,578	0.00%
Total	\$ 49,695	\$ 144,195	\$ 144,195	\$ 61,164	\$ 49,185	\$ 110,349		\$ 105,155	

Community Services
Account Number: 001-430231

Description	2021			2022				2023	
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
Expenditures:									
Personal services:									
Regular Salaries & Wages	\$ 307,866	\$ 330,000	\$ 330,000	\$ 158,821	\$ 208,179	\$ 367,000	11.21%	\$ 367,300	0.08%
Per Diem	1,740	4,800	4,800	1,560	2,440	4,000	-16.67%	5,600	40.00%
FICA	108	200	200	97	103	200	0.00%	250	25.00%
Retirement	39,525	38,000	38,000	18,265	23,945	42,210	11.08%	42,240	0.07%
Life/Health Insurance	64,910	71,500	71,500	33,732	33,168	66,900	-6.43%	88,000	31.54%
Workmen's Compensation	1,623	1,700	1,700	702	298	1,000	-41.18%	515	-48.50%
Unemployment	32	35	35	16	21	37	5.71%	45	21.62%
Medicare	4,091	4,800	4,800	2,029	2,671	4,700	-2.08%	5,330	13.40%
Disability	1,037	1,100	1,100	594	621	1,215	10.45%	1,215	0.00%
Deferred Compensation	7,361	7,000	7,000	3,182	4,018	7,200	2.86%	8,500	18.06%
Dental	645	700	700	386	399	785	12.14%	840	7.01%
OPEB Contribution	11,307	12,000	12,000	5,559	7,291	12,850	7.08%	12,900	0.39%
Miscellaneous	270	500	500	-	90	90	-82.00%	500	455.56%
Total personal services	440,515	472,335	472,335	224,943	283,244	508,187		533,235	
Operating services:									
Advertising, Dues & Subscriptions	9,421	7,800	7,800	2,564	4,645	7,209	-7.58%	7,800	8.20%
Printing, Duplication, Typing	301	2,000	2,000	304	1,499	1,803	-9.85%	2,000	10.93%
Electrical (Light And Power)	10,622	10,000	10,000	5,249	4,751	10,000	0.00%	10,750	7.50%
Water	7,674	9,000	9,000	12,046	(46)	12,000	33.33%	12,000	0.00%
Postage And Box Rent	1,141	-	-	518	(518)	-	0.00%	-	0.00%
Telephone	2,379	4,000	4,000	989	2,988	3,977	-0.58%	4,000	0.58%
Rentals	25,583	13,200	13,200	7,294	6,293	13,587	2.93%	13,500	-0.64%
Maintenance Of Property & Equipment	2,211	15,000	15,000	3,521	11,358	14,879	-0.81%	15,000	0.81%
Contractual Services	15,639	15,000	15,000	11,799	3,671	15,470	3.13%	15,000	-3.04%
Professional Services	358	-	-	-	-	-	0.00%	-	0.00%
Insurance - Fire & Casualty Property	7,872	13,202	13,202	1,727	9,373	11,100	-15.92%	14,760	32.97%
Insurance - Auto Coverage	29,919	30,325	30,325	2,766	5,004	7,770	-74.38%	7,880	1.42%
Insurance - Employee Liability	1,126	1,180	1,180	375	995	1,370	16.10%	1,600	16.79%
Insurance - General Liability	6,654	6,790	6,790	2,315	4,460	6,775	-0.22%	7,100	4.80%
Total operating services	120,900	127,497	127,497	51,467	54,473	105,940		111,390	

Community Services (Continued)
Account Number: 001-430231

Description	2021	2022					2023		
	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
Materials & supplies:									
Non Consumable Office Supplies	10,305	8,000	8,000	4,429	6,419	10,848	35.60%	10,000	-7.82%
Office Supplies	7,196	8,500	8,500	5,001	3,408	8,409	-1.07%	8,500	1.08%
Educational, Recreational And Culture	3,840	-	-	54	(54)	-	0.00%	-	0.00%
Medical, Drugs	180	4,000	4,000	37	1,600	1,637	-59.08%	2,500	52.72%
Food & Clothing	3,975	9,000	9,000	1,849	8,210	10,059	11.77%	9,000	-10.53%
Maintenance Of Buildings & Grounds	5,356	3,000	3,000	1,914	1,259	3,173	5.77%	3,000	-5.45%
Vehicle Supplies(Gas, Oil, Antifreeze)	4,489	4,100	4,100	2,375	4,095	6,470	57.80%	6,500	0.46%
Miscellaneous	184	-	-	-	-	-	0.00%	-	0.00%
Equipment And Vehicle Repair Parts	38	-	-	80	(80)	-	0.00%	-	0.00%
Tools And Equipment	512	-	-	-	-	-	0.00%	-	0.00%
Total materials & supplies	36,075	36,600	36,600	15,739	24,857	40,596		39,500	
Other charges:									
Travel	2,700	7,000	7,000	2,536	4,430	6,966	-0.49%	7,000	0.49%
Total other charges	2,700	7,000	7,000	2,536	4,430	6,966		7,000	
Capital outlay:									
Acquisition Of Motor Vehicles	-	26,000	26,000	-	-	-	-100.00%	26,000	0.00%
Educational-Cultural-Recreational	8,726	-	-	-	-	-	0.00%	-	0.00%
Heavy Movable Equipment	-	-	-	77	(77)	-	0.00%	-	0.00%
Total capital outlay	8,726	26,000	26,000	77	(77)	-		26,000	
Total expenditures	\$ 608,916	\$ 669,432	\$ 669,432	\$ 294,762	\$ 366,927	\$ 661,689		\$ 717,125	

Community Services
Account Number: 001-430231
Narrative Explanation of Capital Outlay
For Requested Year 2023

Capital undefined Outlay:	Amount	Detailed Description	Sub-total
Acquisition Of Motor Vehicles	\$ 26,000	New Vehicle -Replacing Unit# 042 2008 Dodge Nitro with transmission problems	\$ 26,000
Grand Total Requested:	\$ 26,000		

Energy Assistance
Account Number: 001-430232

Description	2021			2022			2023		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
Expenditures:									
Personal services:									
Regular Salaries & Wages	\$ 15,245	\$ 16,800	\$ 16,800	\$ 6,862	\$ 9,138	\$ 16,000	-4.76%	\$ 18,000	12.50%
Retirement	1,869	2,000	2,000	789	1,036	1,825	-8.75%	2,100	15.07%
Life/Health Insurance	2,250	2,500	2,500	1,059	1,041	2,100	-16.00%	2,500	19.05%
Workmen's Compensation	76	90	90	30	13	43	-52.22%	30	-30.23%
Unemployment	2	5	5	1	2	3	-40.00%	5	66.67%
Medicare	218	250	250	97	128	225	-10.00%	300	33.33%
Disability	50	60	60	26	27	53	-11.67%	60	13.21%
Deferred Compensation	21	25	25	9	11	20	-20.00%	50	150.00%
Dental	39	40	40	18	19	37	-7.50%	40	8.11%
OPEB Contribution	535	600	600	240	320	560	-6.67%	700	25.00%
Total personal services	20,305	22,370	22,370	9,131	11,735	20,866		23,785	
Materials & supplies:									
Educational, Recreational And Culture	4,057	16,883	16,883	-	16,883	16,883	0.00%	15,514	-8.11%
Maintenance Of Buildings & Grounds	2,630	-	-	-	-	-	0.00%	-	0.00%
Total materials & supplies	6,687	16,883	16,883	-	16,883	16,883		15,514	
Other charges:									
Travel	23	-	-	-	-	-	0.00%	-	0.00%
Total materials & supplies	23	-	-	-	-	-		-	
Total expenditures	\$ 27,015	\$ 39,253	\$ 39,253	\$ 9,131	\$ 28,618	\$ 37,749		\$ 39,299	
Funding source:									
General Fund	\$ (17,940)	\$ (7,364)	\$ (7,364)	\$ 5,921	\$ (14,789)	\$ (8,868)	20.42%	\$ 23,785	-368.21%
Federal Grant	44,955	46,617	46,617	3,210	43,407	46,617	0.00%	15,514	-66.72%
Total	\$ 27,015	\$ 39,253	\$ 39,253	\$ 9,131	\$ 28,618	\$ 37,749		\$ 39,299	

**Summer Feeding
Account Number: 001-430233**

Description	2021			2022				2023	
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
Expenditures:									
Personal services:									
Miscellaneous	\$ -	\$ 500	\$ 500	\$ -	\$ -	\$ -	-100.00%	\$ -	0.00%
Total personal services	-	500	500	-	-	-		-	
Operating services:									
Printing, Duplication, Typing	1,060	1,100	1,100	1,065	(5)	1,060	-3.64%	1,100	3.77%
Rentals	2,429	-	-	-	2,879	2,879	0.00%	3,600	25.04%
Contractual Services	35,919	5,600	5,600	4,014	27,201	31,215	457.41%	33,000	5.72%
Professional Services	13,123	15,000	15,000	-	13,123	13,123	-12.51%	15,000	14.30%
Insurance - Employee Liability	88	95	95	31	34	65	-31.58%	55	-15.38%
Insurance - General Liability	560	590	590	188	172	360	-38.98%	265	-26.39%
Total operating services	53,179	22,385	22,385	5,298	43,404	48,702		53,020	
Materials & supplies:									
Office Supplies	39	-	-	20	(20)	-	0.00%	-	0.00%
Educational, Recreational And Culture	10	-	-	-	-	-	0.00%	-	0.00%
Food & Clothing	7,851	15,000	15,000	98	11,545	11,643	-22.38%	15,000	28.83%
Maintenance Of Buildings & Grounds	1,088	-	-	-	-	-	0.00%	-	0.00%
Miscellaneous	30	-	-	-	500	500	0.00%	500	0.00%
Total materials & supplies	9,018	15,000	15,000	118	12,025	12,143		15,500	
Other charges:									
Travel	868	-	-	-	-	-	0.00%	-	0.00%
Total other charges	868	-	-	-	-	-		-	
Total expenditures	\$ 63,065	\$ 37,885	\$ 37,885	\$ 5,416	\$ 55,429	\$ 60,845		\$ 68,520	
Funding source:									
General Fund	\$ 51,745	\$ 17,885	\$ 17,885	\$ 5,416	\$ 44,497	\$ 49,913	179.08%	\$ 57,520	15.24%
Federal Grant	11,320	20,000	20,000	-	10,932	10,932	-45.34%	11,000	0.62%
Total	\$ 63,065	\$ 37,885	\$ 37,885	\$ 5,416	\$ 55,429	\$ 60,845		\$ 68,520	

Community Service Centers
Account Number: 001-430234

Description	2021			2022				2023	
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
Expenditures:									
Personal services:									
Regular Salaries & Wages	\$ 151,885	\$ 253,500	\$ 253,500	\$ 66,854	\$ 93,146	\$ 160,000	-36.88%	\$ 220,000	37.50%
FICA	2,273	8,150	8,150	758	1,192	1,950	-76.07%	4,000	105.13%
Retirement	14,053	14,200	14,200	6,281	8,119	14,400	1.41%	20,000	38.89%
Life/Health Insurance	30,373	32,500	32,500	15,148	15,152	30,300	-6.77%	40,000	32.01%
Workmen's Compensation	788	1,400	1,400	312	243	555	-60.36%	600	8.11%
Unemployment	15	25	25	7	13	20	-20.00%	25	25.00%
Medicare	2,122	3,700	3,700	934	1,241	2,175	-41.22%	3,500	60.92%
Disability	377	850	850	204	211	415	-51.18%	800	92.77%
Deferred Compensation	160	-	-	259	401	660	0.00%	1,000	51.52%
Dental	342	350	350	172	173	345	-1.43%	480	39.13%
OPEB Contribution	4,020	8,200	8,200	1,912	2,488	4,400	-46.34%	7,000	59.09%
Miscellaneous	90	-	-	84	(84)	-	0.00%	-	0.00%
Total personal services	206,498	322,875	322,875	92,925	122,295	215,220		297,405	
Operating services:									
Advertising, Dues & Subscriptions	290	200	200	-	100	100	-50.00%	200	100.00%
Printing, Duplication, Typing	-	100	100	175	-	175	75.00%	500	185.71%
Electrical (Light And Power)	8,665	5,000	5,000	3,341	2,542	5,883	17.66%	8,000	35.99%
Natural Gas	-	-	-	67	(67)	-	0.00%	-	0.00%
Water	1,573	750	750	316	213	529	-29.47%	1,500	183.55%
Telephone	8,233	3,000	3,000	3,486	1,305	4,791	59.70%	8,000	66.98%
Rentals	1,318	-	-	441	(441)	-	0.00%	-	0.00%
Maintenance Of Property & Equipment	4,798	12,000	12,000	900	7,000	7,900	-34.17%	5,000	-36.71%
Contractual Services	37,112	15,000	15,000	11,123	3,845	14,968	-0.21%	20,000	33.62%
Professional Services	-	15,925	15,925	-	-	-	-100.00%	-	0.00%
Insurance - Fire & Casualty Property	5,065	5,320	5,320	2,958	2	2,960	-44.36%	-	-100.00%
Insurance - Employee Liability	488	515	515	184	451	635	23.30%	710	11.81%
Insurance - General Liability	3,082	3,240	3,240	1,115	2,235	3,350	3.40%	3,510	4.78%
Total operating services	70,624	61,050	61,050	24,106	17,185	41,291		47,420	
Materials & supplies:									
Non Consumable Office Supplies	6,843	26,725	26,725	4,650	13,476	18,126	-32.18%	10,500	-42.07%
Office Supplies	1,013	1,000	1,000	770	371	1,141	14.10%	1,500	31.46%
Educational, Recreational And Culture	22,717	80,000	80,000	11,279	74,262	85,541	6.93%	84,000	-1.80%
Medical, Drugs	50	-	-	-	-	-	0.00%	-	0.00%

Community Service Centers (Continued)
Account Number: 001-430234

Description	2021	2022				2023			
	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
Food & Clothing	8,550	6,200	6,200	5,992	1,226	7,218	16.42%	11,300	56.55%
Maintenance Of Buildings & Grounds	3,142	3,000	3,000	2,157	1,656	3,813	27.10%	6,000	57.36%
Miscellaneous	1,902	-	-	1,029	(1,029)	-	0.00%	-	0.00%
Tools And Equipment	87	-	-	2,090	(2,090)	-	0.00%	-	0.00%
Total materials & supplies	44,304	116,925	116,925	27,967	87,872	115,839		113,300	
Other charges:									
Travel	327	-	-	85	(85)	-	0.00%	3,000	0.00%
Total other charges	327	-	-	85	(85)	-		3,000	
Capital outlay:									
Improvements Other Than Buildings	15,050	-	-	-	-	-	0.00%	150,000	0.00%
Educational-Cultural-Recreational	15,574	-	-	-	-	-	0.00%	-	0.00%
Buildings-Grounds-General Plant	-	-	-	-	5,000	5,000	0.00%	-	-100.00%
Total capital outlay	30,624	-	-	-	5,000	5,000		150,000	
Total expenditures	\$ 352,377	\$ 500,850	\$ 500,850	\$ 145,083	\$ 232,267	\$ 377,350		\$ 611,125	
<i>General Fund</i>	<i>\$ 302,377</i>	<i>\$ 470,850</i>	<i>\$ 470,850</i>	<i>\$ 125,083</i>	<i>\$ 222,267</i>	<i>\$ 347,350</i>	<i>-26.23%</i>	<i>\$ 581,125</i>	<i>67.30%</i>
<i>SPILT - Community Services</i>	<i>50,000</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>
Total	\$ 352,377	\$ 500,850	\$ 500,850	\$ 145,083	\$ 232,267	\$ 377,350		\$ 611,125	

**Community Service Centers
Account Number: 001-430234
Narrative Explanation of Capital Outlay
For Requested Year 2023**

Capital undefined Outlay:	Amount	Detailed Description	Sub-total
Improvements Other Than Buildings	\$ 150,000	Luling/Boutte Community Center	\$ 150,000
Grand Total Requested:	\$ 150,000		

**Community Service Subgrants
Account Number: 001-430235**

Description	2021		2022				2023		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
Expenditures:									
Operating services:									
Advertising, Dues & Subscriptions	\$ 44	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Printing, Duplication, Typing	220	-	-	-	-	-	0.00%	-	0.00%
Maintenance Of Property & Equipment	855	-	-	-	-	-	0.00%	-	0.00%
Total operating services	1,119	-	-	-	-	-		-	
Materials & supplies:									
Non Consumable Office Supplies	5,492	-	-	2,864	(2,864)	-	0.00%	-	0.00%
Office Supplies	595	-	-	585	(585)	-	0.00%	-	0.00%
Educational, Recreational And Culture	1,191	8,441	8,441	-	8,124	8,124	-3.76%	8,441	3.90%
Food & Clothing	7,288	15,000	15,000	2,393	11,219	13,612	-9.25%	15,000	10.20%
Maintenance Of Buildings & Grounds	-	5,000	5,000	7,695	(3,305)	4,390	-12.20%	5,000	13.90%
Total materials & supplies	14,566	28,441	28,441	13,537	12,589	26,126		28,441	
Total expenditures	\$ 15,685	\$ 28,441	\$ 28,441	\$ 13,537	\$ 12,589	\$ 26,126		\$ 28,441	

Liheap - Administration
Account Number: 001-430246

Description	2021			2022			2023		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
Expenditures:									
Personal services:									
Regular Salaries & Wages	\$ 25,883	\$ 27,600	\$ 27,600	\$ 11,594	\$ 15,106	\$ 26,700	-3.26%	\$ 28,185	5.56%
Retirement	3,159	3,200	3,200	1,333	1,737	3,070	-4.06%	3,241	5.57%
Life/Health Insurance	2,469	2,700	2,700	1,208	1,192	2,400	-11.11%	2,534	5.58%
Workmen's Compensation	129	150	150	51	21	72	-52.00%	45	-37.50%
Unemployment	3	5	5	1	2	3	-40.00%	5	66.67%
Medicare	-	400	400	-	-	-	-100.00%	415	0.00%
Disability	85	100	100	43	45	88	-12.00%	100	13.64%
Deferred Compensation	1,826	1,900	1,900	789	996	1,785	-6.05%	2,700	51.26%
Dental	42	45	45	21	21	42	-6.67%	45	7.14%
OPEB Contribution	904	1,000	1,000	406	526	932	-6.80%	1,000	7.30%
Total personal services	34,500	37,100	37,100	15,446	19,646	35,092		38,270	
Other charges:									
Travel	13	-	-	-	-	-	0.00%	-	0.00%
Total other charges	13	-	-	-	-	-		-	
Total expenditures	\$ 34,513	\$ 37,100	\$ 37,100	\$ 15,446	\$ 19,646	\$ 35,092		\$ 38,270	

**CSBG - Administration
Account Number: 001-430247**

Description	2021			2022			2023		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
Expenditures:									
Personal services:									
Regular Salaries & Wages	\$ 13,895	\$ 14,700	\$ 14,700	\$ 6,974	\$ 7,476	\$ 14,450	-1.70%	\$ 16,500	14.19%
Retirement	1,388	1,700	1,700	742	938	1,680	-1.18%	2,000	19.05%
Life/Health Insurance	2,936	4,000	4,000	1,855	1,845	3,700	-7.50%	4,000	8.11%
Workmen's Compensation	57	75	75	28	12	40	-46.67%	25	-37.50%
Unemployment	1	5	5	1	1	2	-60.00%	5	150.00%
Medicare	165	215	215	94	121	215	0.00%	250	16.28%
Disability	36	50	50	24	26	50	0.00%	60	20.00%
Deferred Compensation	367	460	460	203	257	460	0.00%	700	52.17%
Dental	10	15	15	6	6	12	-20.00%	15	25.00%
OPEB Contribution	397	520	520	226	279	505	-2.88%	650	28.71%
Total personal services	19,252	21,740	21,740	10,153	10,961	21,114		24,205	
Operating services:									
Insurance - Employee Liability	19	25	25	8	20	28	12.00%	35	25.00%
Insurance - General Liability	124	265	265	47	98	145	-45.28%	155	6.90%
Total operating services	143	290	290	55	118	173		190	
Total expenditures	\$ 19,395	\$ 22,030	\$ 22,030	\$ 10,208	\$ 11,079	\$ 21,287		\$ 24,395	
Funding source:									
General Fund	\$ -	\$ 2,635	\$ 2,635	\$ 1,765	\$ 127	\$ 1,892	-28.20%	\$ 4,300	127.27%
CSBG-Administration	19,395	19,395	19,395	8,443	10,952	19,395	0.00%	20,095	3.61%
Total	\$ 19,395	\$ 22,030	\$ 22,030	\$ 10,208	\$ 11,079	\$ 21,287		\$ 24,395	

CSBG - Program Activities
Account Number: 001-430248

Description	2021			2022				2023	
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
Expenditures:									
Personal services:									
Regular Salaries & Wages	\$ 59,964	\$ 64,500	\$ 64,500	\$ 25,910	\$ 28,490	\$ 54,400	-15.66%	\$ 60,425	11.08%
Retirement	5,639	7,400	7,400	2,775	3,610	6,385	-13.72%	6,950	8.85%
Life/Health Insurance	7,601	11,000	11,000	4,244	4,186	8,430	-23.36%	9,500	12.69%
Workmen's Compensation	231	350	350	106	44	150	-57.14%	85	-43.33%
Unemployment	4	10	10	3	3	6	-40.00%	10	66.67%
Medicare	539	950	950	282	368	650	-31.58%	880	35.38%
Disability	148	215	215	90	95	185	-13.95%	200	8.11%
Deferred Compensation	1,169	1,600	1,600	586	739	1,325	-17.19%	2,000	50.94%
Dental	83	110	110	47	48	95	-13.64%	115	21.05%
OPEB Contribution	1,613	2,300	2,300	845	1,100	1,945	-15.43%	2,115	8.74%
Total personal services	76,991	88,435	88,435	34,888	38,683	73,571		82,280	
Operating services:									
Electrical (Light And Power)	1,350	2,000	2,000	1,792	208	2,000	0.00%	2,000	0.00%
Water	2,842	2,000	2,000	3,842	317	4,159	107.95%	2,000	-51.91%
Rentals	6,552	5,400	5,400	4,366	1,634	6,000	11.11%	6,000	0.00%
Insurance - General Liability	473	665	665	218	442	660	-0.75%	695	5.30%
Total operating services	11,217	10,065	10,065	10,218	2,601	12,819		10,695	
Materials & supplies:									
Medical, Drugs	-	600	600	-	-	-	-100.00%	-	0.00%
Total materials & supplies	-	600	600	-	-	-		-	
Total expenditures	\$ 88,208	\$ 99,100	\$ 99,100	\$ 45,106	\$ 41,284	\$ 86,390		\$ 92,975	
Funding source:									
General Fund	\$ -	\$ 11,636	\$ 11,636	\$ 6,623	\$ (7,697)	\$ (1,074)	-109.23%	\$ 9,285	-964.53%
CSBG-Program Activities	88,208	87,464	87,464	38,483	48,981	87,464	0.00%	83,690	-4.31%
Total	\$ 88,208	\$ 99,100	\$ 99,100	\$ 45,106	\$ 41,284	\$ 86,390		\$ 92,975	

**Home Program
Account Number: 001-430250**

Description	2021			2022				2023	
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
Expenditures:									
Personal services:									
Regular Salaries & Wages	\$ 57,476	\$ 61,500	\$ 61,500	\$ 27,061	\$ 35,939	\$ 63,000	2.44%	\$ 70,228	11.47%
Retirement	7,032	7,050	7,050	3,112	4,103	7,215	2.34%	8,076	11.93%
Life/Health Insurance	11,840	7,600	7,600	3,513	3,452	6,965	-8.36%	7,309	4.94%
Workmen's Compensation	287	300	300	118	52	170	-43.33%	100	-41.18%
Unemployment	6	10	10	3	4	7	-30.00%	10	42.86%
Medicare	823	900	900	394	521	915	1.67%	1,018	11.26%
Disability	189	210	210	101	116	217	3.33%	250	15.21%
Deferred Compensation	1,068	1,000	1,000	725	913	1,638	63.80%	2,100	28.21%
Dental	120	120	120	60	50	110	-8.33%	120	9.09%
OPEB Contribution	2,012	2,200	2,200	947	1,263	2,210	0.45%	2,600	17.65%
Total personal services	80,853	80,890	80,890	36,034	46,413	82,447		91,811	
Operating services:									
Advertising, Dues & Subscriptions	49	-	-	-	-	-	0.00%	-	0.00%
Telephone	517	-	-	215	(215)	-	0.00%	-	0.00%
Maintenance Of Property & Equipment	51,080	389,000	389,000	-	60,000	60,000	-84.58%	350,549	484.25%
Contractual Services	530	-	-	1,760	(1,760)	-	0.00%	-	0.00%
Professional Services	16,633	16,000	16,000	1,100	10,620	11,720	-26.75%	20,000	70.65%
Insurance - Employee Liability	119	125	125	42	94	136	8.80%	150	10.29%
Insurance - General Liability	756	795	795	258	462	720	-9.43%	725	0.69%
Total operating services	69,684	405,920	405,920	3,375	69,201	72,576		371,424	
Materials & supplies:									
Non Consumable Office Supplies	-	-	-	4,146	(4,146)	-	0.00%	-	0.00%
Office Supplies	58	1,000	1,000	-	2,424	2,424	142.40%	2,500	3.14%
Food & Clothing	200	200	200	-	200	200	0.00%	200	0.00%
Miscellaneous	12	-	-	-	-	-	0.00%	-	0.00%
Total materials & supplies	270	1,200	1,200	4,146	(1,522)	2,624		2,700	
Other charges:									
Travel	825	2,800	2,800	550	500	1,050	-62.50%	2,800	166.67%
Official Fees	1,650	2,000	2,000	105	1,200	1,305	-34.75%	2,400	83.91%
Total other charges	2,475	4,800	4,800	655	1,700	2,355		5,200	
Total expenditures	\$ 153,282	\$ 492,810	\$ 492,810	\$ 44,210	\$ 115,792	\$ 160,002		\$ 471,135	
Funding source:									
General Fund	\$ 127,044	\$ 409,284	\$ 409,284	\$ 44,210	\$ 32,266	\$ 76,476	-81.31%	\$ 362,525	374.04%
Federal Grant	26,238	83,526	83,526	-	83,526	83,526	0.00%	108,610	30.03%
Total	\$ 153,282	\$ 492,810	\$ 492,810	\$ 44,210	\$ 115,792	\$ 160,002		\$ 471,135	

CSBG Cares Act Of 2020
Account Number: 001-430257

Description	2021		2022				2023		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
Expenditures:									
Personal services:									
Regular Salaries & Wages	\$ 25,834	\$ -	\$ -	\$ 2,782	\$ -	\$ 2,782	0.00%	\$ -	-100.00%
FICA	1,575	-	-	199	-	199	0.00%	-	-100.00%
Workmen's Compensation	127	-	-	16	-	16	0.00%	-	-100.00%
Unemployment	3	-	-	-	-	-	0.00%	-	0.00%
Medicare	368	-	-	47	-	47	0.00%	-	-100.00%
Total personal services	27,907	-	-	3,044	-	3,044		-	
Operating services:									
Electrical (Light And Power)	5,100	-	-	1,500	3,839	5,339	0.00%	-	-100.00%
Water	2,652	-	-	600	4,985	5,585	0.00%	-	-100.00%
Rentals	41,675	-	-	9,500	8,275	17,775	0.00%	-	-100.00%
Total operating services	49,427	-	-	11,600	17,099	28,699		-	
Materials & supplies:									
Non Consumable Office Supplies	(3,586)	-	-	-	7,171	7,171	0.00%	-	-100.00%
Office Supplies	2,216	-	-	-	-	-	0.00%	-	0.00%
Food & Clothing	1,879	-	-	-	3,000	3,000	0.00%	-	-100.00%
Total materials & supplies	509	-	-	-	10,171	10,171		-	
Total expenditures	\$ 77,843	\$ -	\$ -	\$ 14,644	\$ 27,270	\$ 41,914		\$ -	

**Lihwap- Low Income Household Water Asst.
Account Number: 001-430258**

Description	2021			2022			2023		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
Expenditures:									
Personal services:									
Regular Salaries & Wages	\$ -	\$ -	\$ -	\$ 2,888	\$ 10,557	\$ 13,445	0.00%	\$ 20,000	48.75%
FICA	-	-	-	179	656	835	0.00%	1,200	43.71%
Workmen's Compensation	-	-	-	9	16	25	0.00%	35	40.00%
Unemployment	-	-	-	-	2	2	0.00%	5	150.00%
Medicare	-	-	-	42	153	195	0.00%	300	53.85%
Total personal services	-	-	-	3,118	11,384	14,502		21,540	
Professional Services	-	-	-	22	(22)	-	0.00%	-	0.00%
Total operating services	-	-	-	22	(22)	-		-	
Total expenditures	\$ -	\$ -	\$ -	\$ 3,140	\$ 11,362	\$ 14,502		\$ 21,540	

Community Center
Account Number: 001-450300

Description	2021			2022				2023	
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
Expenditures:									
Personal services:									
Regular Salaries & Wages	\$ 28,438	\$ 41,100	\$ 41,100	\$ 9,530	\$ -	\$ 9,530	-76.81%	\$ -	-100.00%
FICA	511	1,250	1,250	216	-	216	-82.72%	-	-100.00%
Retirement	2,482	2,500	2,500	666	-	666	-73.36%	-	-100.00%
Life/Health Insurance	3,393	3,700	3,700	840	1	841	-77.27%	-	-100.00%
Workmen's Compensation	143	205	205	44	1	45	-78.05%	-	-100.00%
Unemployment	3	5	5	1	-	1	-80.00%	-	-100.00%
Medicare	407	600	600	136	1	137	-77.17%	-	-100.00%
Disability	66	150	150	18	-	18	-88.00%	-	-100.00%
Dental	60	60	60	15	-	15	-75.00%	-	-100.00%
OPEB Contribution	710	800	800	212	-	212	-73.50%	-	-100.00%
Miscellaneous	-	300	300	-	300	300	0.00%	300	0.00%
Total personal services	36,213	50,670	50,670	11,678	303	11,981		300	
Operating services:									
Advertising, Dues & Subscriptions	4,351	6,407	6,407	796	5,611	6,407	0.00%	6,557	2.34%
Printing, Duplication, Typing	163	7,000	7,000	-	7,000	7,000	0.00%	7,000	0.00%
Electrical (Light And Power)	69,291	55,000	55,000	15,892	39,108	55,000	0.00%	64,000	16.36%
Natural Gas	7,696	11,300	11,300	4,281	7,019	11,300	0.00%	11,300	0.00%
Water	1,472	3,400	3,400	618	2,782	3,400	0.00%	3,400	0.00%
Postage And Box Rent	-	4,450	4,450	-	4,450	4,450	0.00%	4,450	0.00%
Telephone	6,230	9,600	9,600	2,525	7,075	9,600	0.00%	7,200	-25.00%
Rentals	8,769	23,040	23,040	6,733	16,307	23,040	0.00%	23,040	0.00%
Maintenance Of Property & Equipment	183,906	36,600	36,600	17,609	18,991	36,600	0.00%	57,996	58.46%
Contractual Services	38,551	62,981	62,981	23,212	39,769	62,981	0.00%	58,601	-6.95%
Professional Services	2,095	19,200	19,200	1,148	18,052	19,200	0.00%	19,200	0.00%
Merchant Services	1,525	2,400	2,400	1,015	1,385	2,400	0.00%	2,400	0.00%
Insurance - Fire & Casualty Property	85,850	171,061	171,061	28,325	140,375	168,700	-1.38%	215,000	27.45%
Insurance - Employee Liability	435	460	460	158	472	630	36.96%	750	19.05%
Insurance - General Liability	2,759	2,900	2,900	961	2,339	3,300	13.79%	3,700	12.12%
Total operating services	413,093	415,799	415,799	103,273	310,735	414,008		484,594	

Community Center (Continued)
Account Number: 001-450300

Description	2021			2022			2023		
	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
Materials & supplies:									
Non Consumable Office Supplies	1,696	11,650	11,650	1,485	10,165	11,650	0.00%	11,650	0.00%
Office Supplies	473	3,000	3,000	2,357	643	3,000	0.00%	3,000	0.00%
Educational, Recreational And Culture	279	500	500	-	500	500	0.00%	500	0.00%
Medical, Drugs	92	700	700	-	700	700	0.00%	700	0.00%
Food & Clothing	2,551	8,000	8,000	299	7,701	8,000	0.00%	8,000	0.00%
Maintenance Of Buildings & Grounds	18,977	27,500	27,500	10,349	17,151	27,500	0.00%	27,500	0.00%
Vehicle Supplies(Gas, Oil, Antifreeze)	2,282	200	200	-	200	200	0.00%	200	0.00%
Miscellaneous	38	200	200	-	200	200	0.00%	200	0.00%
Equipment And Vehicle Repair Parts	-	50	50	-	50	50	0.00%	50	0.00%
Misc. (Only Roads & Drainage) Chemicals	-	50	50	-	50	50	0.00%	50	0.00%
Tools And Equipment	3,896	400	400	-	400	400	0.00%	400	0.00%
Total materials & supplies	30,284	52,250	52,250	14,490	37,760	52,250		52,250	
Other charges:									
Travel	157	5,000	5,000	-	5,000	5,000	0.00%	5,000	0.00%
Official Fees	-	200	200	-	200	200	0.00%	200	0.00%
Total other charges	157	5,200	5,200	-	5,200	5,200		5,200	
Capital outlay:									
Improvements Other Than Buildings	-	200,000	200,000	-	-	-	-100.00%	200,000	0.00%
Office Equipment	-	-	-	14,691	(14,691)	-	0.00%	-	0.00%
Communciations Equipment	3,203	-	-	-	-	-	0.00%	-	0.00%
Major Repairs	-	20,000	20,000	-	20,000	20,000	0.00%	20,000	0.00%
Total capital outlay	3,203	220,000	220,000	14,691	5,309	20,000		220,000	
Total expenditures	\$ 482,950	\$ 743,919	\$ 743,919	\$ 144,132	\$ 359,307	\$ 503,439		\$ 762,344	
Funding source:									
General Fund	\$ 469,784	\$ 663,919	\$ 663,919	\$ 108,226	\$ 330,213	\$ 438,439	-33.96%	\$ 697,344	59.05%
Facility Use Fees	4,487	20,000	20,000	8,545	11,455	20,000	0.00%	20,000	0.00%
Building Rental	8,679	60,000	60,000	27,361	17,639	45,000	-25.00%	45,000	0.00%
Total	\$ 482,950	\$ 743,919	\$ 743,919	\$ 144,132	\$ 359,307	\$ 503,439		\$ 762,344	

Community Center
Account Number: 001-450300
Narrative Explanation of Capital Outlay
For Requested Year 2023

Capital undefined Outlay:	Amount	Detailed Description	Sub-total
Improvements Other Than Buildings	\$ 200,000	Electrical Upgrades	\$ 100,000
		Land Improvements to the grass areas on side of the Community Center -needs to be rehabilitated by resurfacing area, leveling ground surface and repairing rutted areas. Will likely need to be used periodically for parking due to large events or for those visiting Veterans Memorial park.	100,000
Major Repairs	\$ 20,000	Interior Painting of the EADCC	\$ 20,000
Grand Total Requested:	\$ 220,000		

**Parish Farm Agent
Account Number: 001-465220**

Description	2021			2022				2023	
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
Expenditures:									
Personal services:									
Salaries - Non Payroll related	\$ 49,887	\$ 52,512	\$ 52,512	\$ 26,256	\$ 26,256	\$ 52,512	0.00%	\$ 56,000	6.64%
Total personal services	49,887	52,512	52,512	26,256	26,256	52,512		56,000	
Operating services:									
Electrical (Light And Power)	10,675	7,200	7,200	6,718	6,782	13,500	87.50%	14,000	3.70%
Natural Gas	243	-	-	66	(66)	-	0.00%	-	0.00%
Water	1,143	700	700	117	583	700	0.00%	700	0.00%
Postage And Box Rent	286	300	300	296	4	300	0.00%	300	0.00%
Telephone	1,200	1,200	1,200	600	600	1,200	0.00%	1,200	0.00%
Rentals	30,633	29,200	29,200	14,300	10,500	24,800	-15.07%	26,000	4.84%
Maintenance Of Property & Equipment	5,465	2,000	2,000	-	2,000	2,000	0.00%	2,000	0.00%
Contractual Services	2,370	9,000	9,000	2,485	5,015	7,500	-16.67%	9,000	20.00%
Professional Services	1,250	-	-	-	-	-	0.00%	-	0.00%
Insurance - Fire & Casualty Property	162	337	337	58	292	350	3.86%	200	-42.86%
Insurance - Employee Liability	105	110	110	38	102	140	27.27%	-	-100.00%
Insurance - General Liability	665	700	700	228	497	725	3.57%	780	7.59%
Total operating services	54,197	50,747	50,747	24,906	26,309	51,215		54,180	
Materials & supplies:									
Non Consumable Office Supplies	-	300	300	-	150	150	-50.00%	300	100.00%
Office Supplies	-	1,500	1,500	297	1,203	1,500	0.00%	1,500	0.00%
Maintenance Of Buildings & Grounds	126	3,000	3,000	330	2,670	3,000	0.00%	3,000	0.00%
Miscellaneous	80	-	-	-	-	-	0.00%	-	0.00%
Total materials & supplies	206	4,800	4,800	627	4,023	4,650		4,800	
Other charges:									
Travel	297	3,300	3,300	-	3,300	3,300	0.00%	3,300	0.00%
Official Fees	-	100	100	-	100	100	0.00%	100	0.00%
Total other charges	297	3,400	3,400	-	3,400	3,400		3,400	
Total expenditures	\$ 104,587	\$ 111,459	\$ 111,459	\$ 51,789	\$ 59,988	\$ 111,777		\$ 118,380	

Economic Development
Account Number: 001-465230

Description	2021			2022				2023	
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
Expenditures:									
Personal services:									
Regular Salaries & Wages	\$ 247,838	\$ 249,000	\$ 249,000	\$ 108,677	\$ 140,323	\$ 249,000	0.00%	\$ 235,000	-5.62%
Retirement	30,251	29,000	29,000	12,498	16,122	28,620	-1.31%	27,000	-5.66%
Life/Health Insurance	48,236	60,500	60,500	27,886	27,384	55,270	-8.64%	60,000	8.56%
Workmen's Compensation	1,239	1,250	1,250	475	195	670	-46.40%	350	-47.76%
Unemployment	25	30	30	11	19	30	0.00%	40	33.33%
Medicare	3,788	3,700	3,700	1,707	2,243	3,950	6.76%	3,500	-11.39%
Disability	776	850	850	405	415	820	-3.53%	850	3.66%
Deferred Compensation	17,830	18,500	18,500	11,502	15,898	27,400	48.11%	20,000	-27.01%
Dental	250	250	250	120	120	240	-4.00%	240	0.00%
OPEB Contribution	8,674	8,700	8,700	3,804	4,906	8,710	0.11%	8,500	-2.41%
Miscellaneous	45	240	240	-	240	240	0.00%	240	0.00%
Total personal services	358,952	372,020	372,020	167,085	207,865	374,950		355,720	
Operating services:									
Advertising, Dues & Subscriptions	15,525	28,000	28,000	14,494	11,511	26,005	-7.13%	27,920	7.36%
Printing, Duplication, Typing	136	5,800	5,800	-	4,800	4,800	-17.24%	6,800	41.67%
Electrical (Light And Power)	19,047	-	-	3,106	(3,106)	-	0.00%	-	0.00%
Natural Gas	1,711	-	-	-	-	-	0.00%	-	0.00%
Water	842	-	-	-	-	-	0.00%	-	0.00%
Postage And Box Rent	654	1,000	1,000	2	498	500	-50.00%	1,000	100.00%
Telephone	2,451	1,200	1,200	851	949	1,800	50.00%	1,900	5.56%
Maintenance Of Property & Equipment	7,639	1,800	1,800	315	1,485	1,800	0.00%	1,800	0.00%
Contractual Services	16,571	1,000	1,000	1,769	41	1,810	81.00%	1,900	4.97%
Professional Services	-	64,500	64,500	-	39,500	39,500	-38.76%	64,500	63.29%
Insurance - Fire & Casualty Property	6,263	10,184	10,184	1,263	6,087	7,350	-27.83%	9,600	30.61%
Insurance - Auto Coverage	4,274	4,335	4,335	395	835	1,230	-71.63%	1,320	7.32%
Insurance - Employee Liability	735	775	775	262	523	785	1.29%	825	5.10%
Insurance - General Liability	4,663	4,900	4,900	1,592	2,608	4,200	-14.29%	4,055	-3.45%
Total operating services	80,511	123,494	123,494	24,049	65,731	89,780		121,620	
Materials & supplies:									
Non Consumable Office Supplies	146	2,550	2,550	-	2,550	2,550	0.00%	5,550	117.65%
Office Supplies	955	2,550	2,550	-	2,550	2,550	0.00%	2,550	0.00%
Medical, Drugs	-	225	225	-	225	225	0.00%	225	0.00%
Food & Clothing	1,852	550	550	28	522	550	0.00%	550	0.00%

Economic Development (Continued)
Account Number: 001-465230

Description	2021			2022			2023		
	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
Maintenance Of Buildings & Grounds	1,410	485	485	252	258	510	5.15%	575	12.75%
Vehicle Supplies(Gas, Oil, Antifreeze)	1,202	1,400	1,400	535	1,365	1,900	35.71%	1,900	0.00%
Miscellaneous	47	-	-	-	-	-	0.00%	-	0.00%
Equipment And Vehicle Repair Parts	176	1,500	1,500	-	1,500	1,500	0.00%	1,500	0.00%
Total materials & supplies	5,788	9,260	9,260	815	8,970	9,785		12,850	
Other charges:									
Travel	384	23,500	23,500	3,243	17,307	20,550	-12.55%	23,300	13.38%
Official Fees	105	100	100	-	100	100	0.00%	100	0.00%
Total other charges	489	23,600	23,600	3,243	17,407	20,650		23,400	
Capital outlay:									
Acquisition Of Motor Vehicles	-	26,000	26,000	-	26,000	26,000	0.00%	-	-100.00%
Major Repairs	15,056	-	-	-	-	-	0.00%	-	0.00%
Total capital outlay	15,056	26,000	26,000	-	26,000	26,000		-	
Intergovernmental:									
Grants	247,073	501,500	501,500	90,061	260,489	350,550	-30.10%	501,500	43.06%
Total intergovernmental	247,073	501,500	501,500	90,061	260,489	350,550		501,500	
Total expenditures	\$ 707,869	\$ 1,055,874	\$ 1,055,874	\$ 285,253	\$ 586,462	\$ 871,715		\$ 1,015,090	

Tourist Information Center
Account Number: 001-465235

Description	2021			2022			2023		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
Expenditures:									
Operating services:									
Advertising, Dues & Subscriptions	\$ 1,990	\$ 26,225	\$ 26,225	\$ -	\$ 21,225	\$ 21,225	-19.07%	\$ 24,725	16.49%
Printing, Duplication, Typing	575	9,100	9,100	625	2,475	3,100	-65.93%	9,100	193.55%
Postage And Box Rent	12	200	200	-	200	200	0.00%	200	0.00%
Maintenance Of Property & Equipment	-	500	500	-	500	500	0.00%	500	0.00%
Professional Services	-	8,100	8,100	-	5,125	5,125	-36.73%	8,125	58.54%
Total operating services	2,577	44,125	44,125	625	29,525	30,150		42,650	
Materials & supplies:									
Non Consumable Office Supplies	-	-	-	-	-	-	0.00%	2,000	0.00%
Office Supplies	-	200	200	-	200	200	0.00%	200	0.00%
Food & Clothing	-	300	300	-	300	300	0.00%	300	0.00%
Total materials & supplies	-	500	500	-	500	500		2,500	
Other charges:									
Travel	-	7,000	7,000	-	3,500	3,500	-50.00%	7,000	100.00%
Total other charges	-	7,000	7,000	-	3,500	3,500		7,000	
Intergovernmental:									
Grants	12,000	24,000	24,000	8,000	4,000	12,000	-50.00%	24,000	100.00%
Total intergovernmental	12,000	24,000	24,000	8,000	4,000	12,000		24,000	
Total expenditures	\$ 14,577	\$ 75,625	\$ 75,625	\$ 8,625	\$ 37,525	\$ 46,150		\$ 76,150	

Veterans Administration
Account Number: 001-465260

Description	2021		2022				2023		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
Expenditures:									
Personal services:									
Salaries - Non Payroll related	\$ 2,580	\$ 3,600	\$ 3,600	\$ 1,743	\$ 1,257	\$ 3,000	-16.67%	\$ 3,600	20.00%
Total personal services	2,580	3,600	3,600	1,743	1,257	3,000		3,600	
Total expenditures	\$ 2,580	\$ 3,600	\$ 3,600	\$ 1,743	\$ 1,257	\$ 3,000		\$ 3,600	

**Public Housing
Account Number: 001-465290**

Description	2021			2022			2023		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
Expenditures:									
Personal services:									
Per Diem	\$ 1,740	\$ 3,600	\$ 3,600	\$ 480	\$ 1,320	\$ 1,800	-50.00%	\$ 3,600	100.00%
FICA	108	150	150	30	90	120	-20.00%	150	25.00%
Workmen's Compensation	9	25	25	2	13	15	-40.00%	25	66.67%
Medicare	25	50	50	7	18	25	-50.00%	35	40.00%
Total personal services	1,882	3,825	3,825	519	1,441	1,960		3,810	
Total expenditures	\$ 1,882	\$ 3,825	\$ 3,825	\$ 519	\$ 1,441	\$ 1,960		\$ 3,810	

Debt Service
Account Number: 001-475500 (Paying Agent Fees)

Description	2021		2022				2023		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
Expenditures:									
Debt service:									
Paying Agent Fees	\$ -	\$ 2,500	\$ 2,500	\$ -	\$ 1,000	\$ 1,000	-60.00%	\$ 2,500	150.00%
Total debt service	-	2,500	2,500	-	1,000	1,000		2,500	
Total expenditures	\$ -	\$ 2,500	\$ 2,500	\$ -	\$ 1,000	\$ 1,000		\$ 2,500	

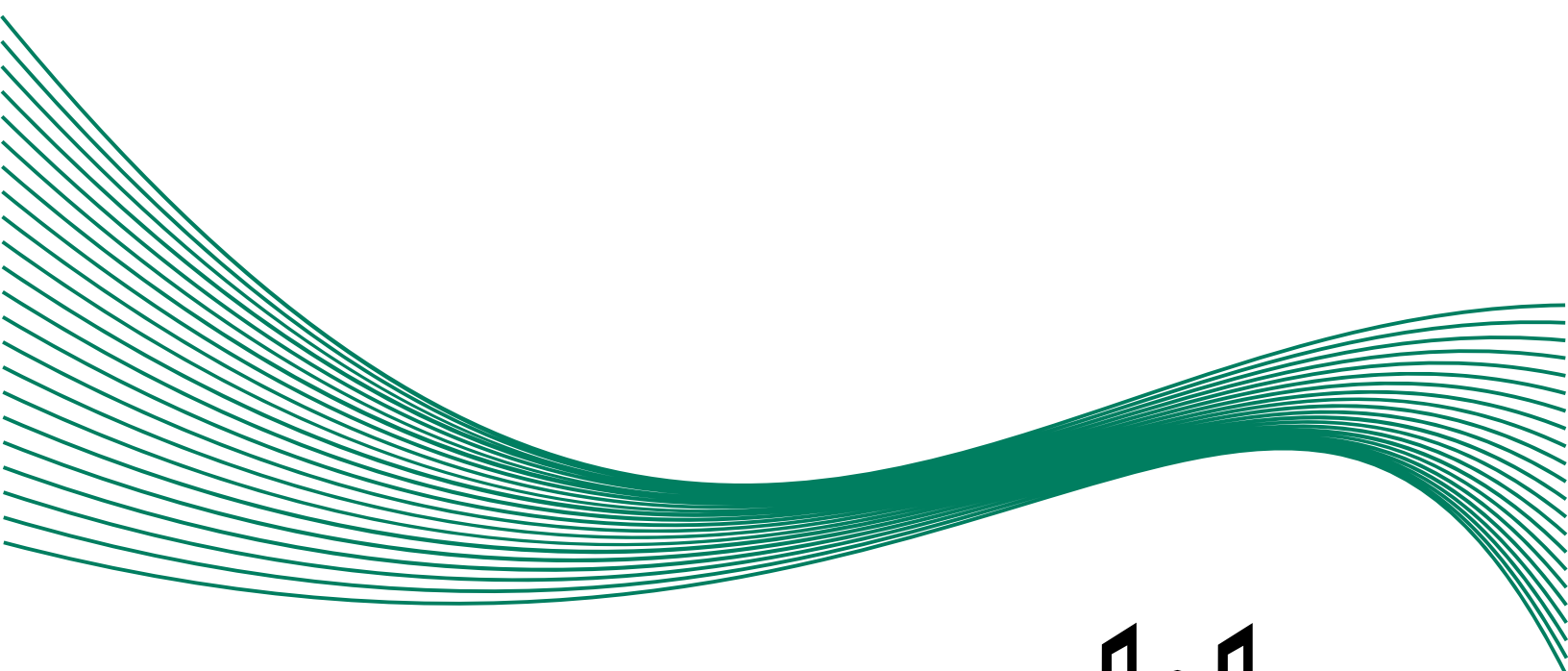
Transfers
Account Number: 001-480000

Description	2021			2022			2023		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
Expenditures:									
Transfers:									
Transfers Out	\$ -	\$ 15,796,329	\$ 15,796,329	\$ -	\$ -	\$ -	-100.00%	\$ 15,796,329	0.00%
Transfer to Criminal Court Fund	96,200	170,165	170,165	-	235,000	235,000	38.10%	236,000	0.43%
Transfer to Road/Drainage Fund	10,700,000	3,034,295	3,034,295	-	3,034,295	3,034,295	0.00%	12,875,000	324.32%
Transfer to Solid Waste	1,128,082	670,000	670,000	-	567,000	567,000	-15.37%	1,065,000	87.83%
Transfer to RSVP	220,000	255,925	255,925	100,000	150,000	250,000	-2.32%	240,000	-4.00%
Transfer to Recreation	614,571	1,137,070	1,137,070	-	2,303,048	2,303,048	102.54%	4,950,000	114.93%
Transfer to WW & WW USF	-	300,000	300,000	-	-	-	-100.00%	-	0.00%
Transfer to Sewer System	-	150,000	150,000	-	150,000	150,000	0.00%	150,000	0.00%
Total transfers	12,758,853	21,513,784	21,513,784	100,000	6,439,343	6,539,343		35,312,329	
Total expenditures	\$ 12,758,853	\$ 21,513,784	\$ 21,513,784	\$ 100,000	\$ 6,439,343	\$ 6,539,343		\$ 35,312,329	



SPECIAL REVENUE FUNDS

Annual Budget 2023



Special Revenue Funds Summary Statement

Description	2021			2022			2023		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
Revenues:									
Taxes:									
Ad Valorem taxes	\$ 26,905,527	\$ 24,075,500	\$ 24,075,500	\$ 25,259,796	\$ 92,616	\$ 25,352,412	5.30%	\$ 28,730,000	13.32%
Sales taxes	20,885,010	18,673,945	18,673,945	9,021,738	12,349,101	21,370,839	14.44%	21,888,108	2.42%
Intergovernmental revenues	11,328,320	10,842,039	50,996,894	5,404,627	33,505,248	38,909,875	-23.70%	20,544,825	-47.20%
Fees, charges, and commissions	208,137	379,800	619,800	168,674	312,317	480,991	-22.40%	367,250	-23.65%
Fines and forfeitures	694,503	669,000	669,000	345,963	374,747	720,710	7.73%	670,300	-6.99%
Investment earnings	418,986	505,212	505,212	202,625	392,101	594,726	17.72%	463,200	-22.12%
Miscellaneous	55,496	-	-	2,529	531,544	534,073	0.00%	100	-99.98%
Total revenues	60,495,979	55,145,496	95,540,351	40,405,952	47,557,674	87,963,626		72,663,783	
Expenditures:									
Personal Services	17,862,156	21,219,077	21,458,261	7,678,460	9,742,530	17,420,990	-18.81%	22,212,797	27.51%
Operating Services	32,986,281	9,359,267	15,610,083	7,275,579	8,781,521	16,057,100	2.86%	9,422,147	-41.32%
Materials & Supplies	5,236,371	4,006,985	4,016,614	2,000,390	2,088,359	4,088,749	1.80%	4,468,171	9.28%
Other Charges	67,493	148,738	148,738	56,657	107,395	164,052	10.30%	137,963	-15.90%
Capital Outlay	12,795,365	85,027,992	107,334,462	4,465,496	31,255,680	35,721,176	-66.72%	116,485,921	226.10%
Intergovernmental	1,905,319	8,056,758	8,056,758	1,173,306	816,021	1,989,327	-75.31%	8,995,808	352.20%
Total expenditures	70,852,985	127,818,817	156,624,916	22,649,888	52,791,506	75,441,394		161,722,807	
Excess (deficiency) of revenues over expenditures	(10,357,006)	(72,673,321)	(61,084,565)	17,756,064	(5,233,832)	12,522,232		(89,059,024)	
Other financing sources (uses):									
Transfer in	11,630,771	20,393,784	43,617,233	20,048,225	8,997,567	29,045,792	-33.41%	34,097,329	17.39%
Transfer out	(3,935,731)	(4,564,319)	(36,009,793)	(9,453,519)	(26,727,205)	(36,180,724)	0.47%	(4,339,119)	-88.01%
Proceeds from the sale of assets	582,370	60,000	163,527	176,667	17,567	194,234	18.78%	151,000	-22.26%
Total other financing sources	8,277,410	15,889,465	7,770,967	10,771,373	(17,712,071)	(6,940,698)		29,909,210	
Net Change in Fund Balance	(2,079,596)	(56,783,856)	(53,313,598)	28,527,437	(22,945,903)	5,581,534		(59,149,814)	
Fund Balance - Beginning	64,886,005	64,921,067	61,317,847			62,806,409		68,387,943	
Fund Balance - Ending	\$ 62,806,409	\$ 8,137,211	\$ 8,004,249			\$ 68,387,943		\$ 9,238,129	

**Parish Transportation
Fund Number: 102**

Description	2021			2022			2023		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
Revenues:									
Interest Earnings	\$ 425	\$ 2,100	\$ 2,100	\$ 1,226	\$ 2,409	\$ 3,635	73.10%	\$ 3,600	-0.96%
Parish Road Fund	472,898	500,000	500,000	200,672	299,328	500,000	0.00%	500,000	0.00%
Total revenues	473,323	502,100	502,100	201,898	301,737	503,635		503,600	
Expenditures:									
Capital outlay:									
Improvements Other Than Buildings	1,000,000	500,000	500,000	-	500,000	500,000	0.00%	500,000	0.00%
Architectural-Engineering Fees	-	25,000	215,000	-	215,000	215,000	0.00%	-	-100.00%
Other Fees	-	-	75,000	-	75,000	75,000	0.00%	-	-100.00%
Total capital outlay	1,000,000	525,000	790,000	-	790,000	790,000		500,000	
Total expenditures	1,000,000	525,000	790,000	-	790,000	790,000		500,000	
Net Change in Fund Balance	(526,677)	(22,900)	(287,900)			(286,365)		3,600	
Fund Balance - Beginning	977,837	214,937	451,160			451,160		164,795	
Fund Balance - Ending	\$ 451,160	\$ 192,037	\$ 163,260			\$ 164,795		\$ 168,395	

**Parish Transportation
Fund Number: 102
Narrative Explanation of Capital Outlay
For Requested Year 2023**

Capital undefined Outlay:	Amount	Detailed Description	Sub-total
Improvements Other Than Buildings	\$ 500,000	2023 Road Maintenance	\$ 500,000
Grand Total Requested:	\$ 500,000		

**Road Lighting District #1
Fund Number: 105**

Description	2021			2022			2023			
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed	
Revenues:										
Ad Valorem	\$ 1,682,207	\$ 1,533,000	\$ 1,533,000	\$ 1,603,733	\$ 5,868	\$ 1,609,601	5.00%	\$ 1,829,000	13.63%	
Disaster Relief (Fema)	20,188	-	25,552	34	25,518	25,552	0.00%	-	-100.00%	
Hazard Mitigation Grant	-	-	-	3,976	(3,976)	-	0.00%	-	0.00%	
Interest Earnings	46,518	34,000	34,000	14,216	25,784	40,000	17.65%	38,000	-5.00%	
State Payments In Lieu Of Taxes	4,844	4,800	4,800	4,836	-	4,836	0.75%	4,800	-0.74%	
Total revenues	1,753,757	1,571,800	1,597,352	1,626,795	53,194	1,679,989		1,871,800		
Expenditures:										
Personal services:										
Regular Salaries & Wages	54,243	50,500	50,500	19,260	25,740	45,000	-10.89%	60,000	33.33%	
Retirement	6,681	5,800	5,800	2,215	2,585	4,800	-17.24%	6,900	43.75%	
Life/Health Insurance	9,405	11,600	11,600	4,407	2,393	6,800	-41.38%	5,000	-26.47%	
Workmen's Compensation	273	255	255	86	64	150	-41.18%	100	-33.33%	
Unemployment	6	5	5	2	3	5	0.00%	5	0.00%	
Medicare	820	730	730	288	327	615	-15.75%	900	46.34%	
Disability	154	165	165	70	55	125	-24.24%	200	60.00%	
Deferred Compensation	3,251	3,450	3,450	1,236	1,264	2,500	-27.54%	2,700	8.00%	
Dental	120	120	120	50	40	90	-25.00%	100	11.11%	
OPEB Contribution	1,911	1,800	1,800	674	761	1,435	-20.28%	2,100	46.34%	
Miscellaneous	-	200	200	-	200	200	0.00%	200	0.00%	
Total personal services	76,864	74,625	74,625	28,288	33,432	61,720		78,205		
Operating services:										
Advertising, Dues & Subscriptions	406	6,000	6,000	218	4,782	5,000	-16.67%	6,108	22.16%	
Printing, Duplication, Typing	-	300	300	-	200	200	-33.33%	300	50.00%	
Electrical (Light And Power)	957,190	1,086,750	1,086,750	327,003	678,124	1,005,127	-7.51%	1,075,486	7.00%	
Telephone	3,899	4,250	4,250	1,317	2,883	4,200	-1.18%	4,250	1.19%	
Rentals	-	200	200	-	200	200	0.00%	200	0.00%	
Maintenance Of Property & Equipment	353,528	357,000	357,000	123,578	276,422	400,000	12.04%	420,000	5.00%	
Contractual Services	1,751	2,000	2,000	908	1,092	2,000	0.00%	2,000	0.00%	
Professional Services	2,160	2,000	2,000	-	2,500	2,500	25.00%	2,500	0.00%	
Insurance - Auto Coverage	4,274	4,335	4,335	395	834	1,229	-71.65%	-	-100.00%	
Insurance - Employee Liability	1,545	1,625	1,625	555	1,468	2,023	24.49%	2,313	14.34%	
Insurance - General Liability	9,803	10,295	10,295	3,367	7,248	10,615	3.11%	11,414	7.53%	
Total operating services	1,334,556	1,474,755	1,474,755	457,341	975,753	1,433,094		1,524,571		

Road Lighting District #1 (Continued)
Fund Number: 105

Description	2021			2022			2023		
	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
Materials & supplies:									
Non Consumable Office Supplies	1,710	8,000	8,000	-	8,000	8,000	0.00%	8,000	0.00%
Office Supplies	735	1,575	1,575	-	1,575	1,575	0.00%	1,575	0.00%
Food & Clothing	600	700	700	2,450	(1,550)	900	28.57%	900	0.00%
Maintenance Of Buildings & Grounds	11,727	38,000	38,000	9,523	25,477	35,000	-7.89%	35,000	0.00%
Vehicle Supplies(Gas, Oil, Antifreeze)	280	500	500	552	448	1,000	100.00%	1,000	0.00%
Miscellaneous	325	12,000	12,000	-	9,500	9,500	-20.83%	9,500	0.00%
Equipment And Vehicle Repair Parts	-	400	400	-	400	400	0.00%	400	0.00%
Total materials & supplies	15,377	61,175	61,175	12,525	43,850	56,375		56,375	
Other charges:									
Travel	228	1,000	1,000	1,218	282	1,500	50.00%	1,500	0.00%
Official Fees	-	21,000	21,000	-	20,000	20,000	-4.76%	20,000	0.00%
Total other charges	228	22,000	22,000	1,218	20,282	21,500		21,500	
Capital outlay:									
Improvements Other Than Buildings	-	600,000	600,000	-	600,000	600,000	0.00%	600,000	0.00%
Office Equipment	6,671	-	-	-	-	-	0.00%	-	0.00%
Major Repairs	-	30,000	30,000	-	30,000	30,000	0.00%	30,000	0.00%
Architectural-Engineering Fees	-	15,000	15,000	-	15,000	15,000	0.00%	15,000	0.00%
Other Fees	-	10,000	10,000	-	10,000	10,000	0.00%	10,000	0.00%
Total capital outlay	6,671	655,000	655,000	-	655,000	655,000		655,000	
Intergovernmental:									
Cont. To Retirement Ded. From Tax Coll	55,661	43,000	43,000	53,571	-	53,571	24.58%	51,500	-3.87%
Cost Of Ad Valorem Tax Collection	-	1,000	1,000	-	1,000	1,000	0.00%	1,000	0.00%
Total intergovernmental	55,661	44,000	44,000	53,571	1,000	54,571		52,500	
Transfers:									
Transfer - Indirect Cost Allocation	52,002	60,000	60,000	-	60,000	60,000	0.00%	60,000	0.00%
Total transfers	52,002	60,000	60,000	-	60,000	60,000		60,000	
Total expenditures	1,541,359	2,391,555	2,391,555	552,943	1,789,317	2,342,260		2,448,151	
Net change in fund balance	212,398	(819,755)	(794,203)			(662,271)		(576,351)	
Fund Balance -Beginning	3,505,148	3,403,855	3,717,546			3,717,546		3,055,275	
Fund Balance -Ending	\$ 3,717,546	\$ 2,584,100	\$ 2,923,343			\$ 3,055,275		\$ 2,478,924	

**Road Lighting District #1
Fund Number: 105
Narrative Explanation of Capital Outlay
For Requested Year 2023**

Capital undefined Outlay:	Amount	Detailed Description	Sub-total
Improvements Other Than Buildings	\$ 600,000	Major Miscellaneous Repairs	\$ 300,000
		Rough Estimate for Switching Baseball Fields to LED Lighting	250,000
		Street Light Installation	50,000
Major Repairs	\$ 30,000	Major Repairs over \$5,000	\$ 30,000
Architectural-Engineering Fees	\$ 15,000	Engineering Fees for Lighting Projects	\$ 15,000
Other Fees	\$ 10,000	Contract Recordation, Other Miscellaneous	\$ 10,000
Grand Total Requested:	\$ 655,000		

**Workforce Investment Act
Fund Number: 107**

Description	2021		2022					2023	
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
Revenues:									
Dept. of Labor - Adult	\$ 374,078	\$ 412,713	\$ 412,713	\$ 256,367	\$ 156,346	\$ 412,713	0.00%	\$ 441,948	7.08%
Dept. of Labor - Dislocated Worker	565,900	395,765	395,765	287,318	108,447	395,765	0.00%	470,862	18.98%
Dept. Of Labor - Youth	376,905	400,982	400,982	188,315	212,667	400,982	0.00%	430,236	7.30%
Disaster Relief (Fema)	-	-	9,629	-	9,629	9,629	0.00%	-	-100.00%
Program Income Earned	-	-	-	3,996	(3,996)	-	0.00%	-	0.00%
Total revenues	1,316,883	1,209,460	1,219,089	735,996	483,093	1,219,089		1,343,046	
Expenditures:									
Personal services:									
Regular Salaries & Wages	527,051	630,000	630,000	208,805	371,195	580,000	-7.94%	650,000	12.07%
FICA	5,195	9,100	9,100	-	4,000	4,000	-56.04%	12,500	212.50%
Retirement	54,233	55,500	55,500	24,013	29,987	54,000	-2.70%	55,000	1.85%
Life/Health Insurance	79,641	84,500	84,500	39,123	38,877	78,000	-7.69%	80,000	2.56%
Workmen's Compensation	4,827	6,400	6,400	(2,515)	2,515	-	-100.00%	2,500	0.00%
Unemployment	46	70	70	20	40	60	-14.29%	70	16.67%
Medicare	7,675	9,200	9,200	3,068	5,532	8,600	-6.52%	9,500	10.47%
Disability	1,464	2,100	2,100	778	1,122	1,900	-9.52%	2,200	15.79%
Post Employees Health Care	55,061	60,000	60,000	25,116	23,884	49,000	-18.33%	57,000	16.33%
Deferred Compensation	16,219	15,200	15,200	9,065	13,935	23,000	51.32%	28,000	21.74%
Dental	960	1,000	1,000	480	520	1,000	0.00%	1,100	10.00%
OPEB Contribution	15,513	17,000	17,000	7,309	9,691	17,000	0.00%	19,000	11.76%
Miscellaneous	174	-	-	-	-	-	0.00%	-	0.00%
Total personal services	768,059	890,070	890,070	315,262	501,298	816,560		916,870	

Workforce Investment Act (Continued)
Fund Number: 107

Description	2021	2022				2023			
	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
Operating services:									
Advertising, Dues & Subscriptions	15,784	2,000	2,000	18,026	(16,026)	2,000	0.00%	3,000	50.00%
Printing, Duplication, Typing	-	1,000	1,000	6,342	(5,342)	1,000	0.00%	2,000	100.00%
Electrical (Light And Power)	3,339	10,000	10,000	452	9,548	10,000	0.00%	10,000	0.00%
Water	565	1,000	1,000	-	1,000	1,000	0.00%	5,000	400.00%
Postage And Box Rent	359	200	200	312	(112)	200	0.00%	5,000	2400.00%
Telephone	9,508	15,000	15,000	4,472	10,528	15,000	0.00%	20,000	33.33%
Rentals	23,267	30,000	30,000	2,694	27,306	30,000	0.00%	40,000	33.33%
Maintenance Of Property & Equipment	580	1,000	1,000	-	1,000	1,000	0.00%	2,000	100.00%
Contractual Services	22,838	40,000	40,000	1,256	38,744	40,000	0.00%	50,000	25.00%
Professional Services	369,531	111,768	111,768	268,972	(84,894)	184,078	64.70%	171,676	-6.74%
Insurance - Fire & Casualty Property	16,314	5,000	5,000	1,400	6,750	8,150	63.00%	10,200	25.15%
Insurance - Auto Coverage	8,191	2,000	2,000	792	1,708	2,500	25.00%	2,700	8.00%
Insurance - Employee Liability	1,204	2,000	2,000	436	1,114	1,550	-22.50%	1,700	9.68%
Insurance - General Liability	7,635	10,000	10,000	2,652	5,348	8,000	-20.00%	8,400	5.00%
Total operating services	479,115	230,968	230,968	307,806	(3,328)	304,478		331,676	
Materials & supplies:									
Non Consumable Office Supplies	14,606	15,000	15,000	6,542	8,458	15,000	0.00%	15,000	0.00%
Office Supplies	9,157	10,000	10,000	3,571	6,429	10,000	0.00%	10,000	0.00%
Educational, Recreational And Culture	40,426	33,922	43,551	39,338	4,213	43,551	0.00%	40,000	-8.15%
Maintenance Of Buildings & Grounds	989	-	-	64	(64)	-	0.00%	-	0.00%
Vehicle Supplies(Gas, Oil, Antifreeze)	939	3,500	3,500	895	2,605	3,500	0.00%	3,500	0.00%
Miscellaneous	1,352	-	-	-	-	-	0.00%	-	0.00%
Equipment And Vehicle Repair Parts	1,224	10,000	10,000	-	10,000	10,000	0.00%	10,000	0.00%
Total materials & supplies	68,693	72,422	82,051	50,410	31,641	82,051		78,500	
Other charges:									
Travel	1,016	5,000	5,000	-	5,000	5,000	0.00%	5,000	0.00%
Official Fees	-	1,000	1,000	-	1,000	1,000	0.00%	1,000	0.00%
Total other charges	1,016	6,000	6,000	-	6,000	6,000		6,000	
Capital outlay:									
Office Equipment	-	10,000	10,000	-	10,000	10,000	0.00%	10,000	0.00%
Total capital outlay	-	10,000	10,000	-	10,000	10,000		10,000	
Total expenditures	1,316,883	1,209,460	1,219,089	673,478	545,611	1,219,089		1,343,046	
Net change in fund balance	-	-	-	62,518	(62,518)	-		-	
Fund Balance - Beginning	-	-	-	-	-	-		-	
Financing over expenditures	\$ -	\$ -	\$ -			\$ -		\$ -	

**Workforce Investment Act
Fund Number: 107
Narrative Explanation of Capital Outlay
For Requested Year 2023**

Capital undefined Outlay:	Amount	Detailed Description	Sub-total
Office Equipment	\$ 10,000	Office Equipment	\$ 10,000
Grand Total Requested:	\$ 10,000		

**Criminal Court Fund
Fund Number: 110**

Description	2021			2022			2023		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
Revenues:									
Aff. Reinst. Court Fines	\$ 15,575	\$ 12,000	\$ 12,000	\$ 5,638	\$ 6,362	\$ 12,000	0.00%	\$ 12,000	0.00%
Court Cost, Fees, Charges	41,900	48,000	48,000	10,931	13,069	24,000	-50.00%	22,000	-8.33%
Court Fines	660,496	652,800	652,800	336,465	364,335	700,800	7.35%	652,800	-6.85%
Drug Asst. Fins-Juvenile Fees	16,771	3,000	3,000	3,860	1,884	5,744	91.47%	4,000	-30.36%
Interest Earnings	(23)	-	-	(342)	(658)	(1,000)	0.00%	-	-100.00%
Interest On Bonds & Fines	1,661	1,200	1,200	-	2,166	2,166	80.50%	1,500	-30.75%
Miscellaneous Revenue	-	-	-	30	-	30	0.00%	-	-100.00%
Proceeds From The Sale Of Assets	100	-	-	-	-	-	0.00%	-	0.00%
Transfer From General Fund	96,200	170,165	170,165	-	235,000	235,000	38.10%	236,000	0.43%
Total revenues	832,680	887,165	887,165	356,582	622,158	978,740		928,300	
Expenditures:									
Personal services	351,856	355,465	355,465	157,915	190,400	348,315	-2.01%	153,000	-56.07%
Operating services	30,377	30,000	30,000	15,000	15,000	30,000	0.00%	30,000	0.00%
Materials & supplies	4,772	7,200	7,200	1,696	4,004	5,700	-20.83%	6,900	21.05%
Intergovernmental	440,704	492,000	492,000	262,140	239,460	501,600	1.95%	501,600	0.00%
Transfers	2,500	2,500	2,500	96,200	2,500	98,700	3848.00%	237,500	140.63%
Total expenditures	830,209	887,165	887,165	532,951	451,364	984,315		929,000	
Net change in fund balance	2,471	-	-			(5,575)		(700)	
Fund balance - Beginning	4,990	4,990	6,261			7,461		1,886	
Financing over expenditures	\$ 7,461	\$ 4,990	\$ 6,261			\$ 1,886		\$ 1,186	

**Criminal Court Fund
District Court
Account Number: 110-400205**

Description	2021		2022				2023		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
Expenditures:									
Personal services:									
Regular Salaries & Wages	\$ 137,841	\$ 135,000	\$ 135,000	\$ 59,995	\$ 76,005	\$ 136,000	0.74%	\$ -	-100.00%
Retirement	16,339	15,500	15,500	6,819	9,181	16,000	3.23%	-	-100.00%
Life/Health Insurance	19,968	20,500	20,500	9,465	9,535	19,000	-7.32%	-	-100.00%
Workmen's Compensation	428	425	425	171	129	300	-29.41%	-	-100.00%
Unemployment	14	15	15	6	9	15	0.00%	-	-100.00%
Medicare	1,939	1,960	1,960	844	1,156	2,000	2.04%	-	-100.00%
Dental	192	200	200	93	107	200	0.00%	-	-100.00%
OPEB Contribution	4,824	4,725	4,725	2,100	2,700	4,800	1.59%	-	-100.00%
Total personal services	181,545	178,325	178,325	79,493	98,822	178,315		-	
Operating services:									
Professional Services	377	-	-	-	-	-	0.00%	-	0.00%
Total operating services:	377	-	-	-	-	-		-	
Materials & supplies:									
Maintenance Of Buildings & Grounds	2,134	3,600	3,600	1,019	1,681	2,700	-25.00%	3,600	33.33%
Total materials & supplies	2,134	3,600	3,600	1,019	1,681	2,700		3,600	
Intergovernmental:									
Statutory Charges	283,424	324,000	324,000	181,692	142,308	324,000	0.00%	324,000	0.00%
Total intergovernmental	283,424	324,000	324,000	181,692	142,308	324,000		324,000	
Total expenditures	\$ 467,480	\$ 505,925	\$ 505,925	\$ 262,204	\$ 242,811	\$ 505,015		\$ 327,600	

**Criminal Court Fund
District Attorney
Account Number: 110-400235**

Description	2021	2022					2023		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
Expenditures:									
Personal services:									
Salaries - Non Payroll related	\$ 170,311	\$ 177,140	\$ 177,140	\$ 78,422	\$ 91,578	\$ 170,000	-4.03%	\$ 153,000	-10.00%
Total personal services	170,311	177,140	177,140	78,422	91,578	170,000		153,000	
Operating services:									
Professional Services	30,000	30,000	30,000	15,000	15,000	30,000	0.00%	30,000	0.00%
Total operating services	30,000	30,000	30,000	15,000	15,000	30,000		30,000	
Materials & supplies:									
Maintenance Of Buildings & Grounds	2,638	3,600	3,600	677	2,323	3,000	-16.67%	3,300	10.00%
Total materials & supplies	2,638	3,600	3,600	677	2,323	3,000		3,300	
Intergovernmental:									
Statutory Charges	78,640	84,000	84,000	40,224	48,576	88,800	5.71%	88,800	0.00%
Total intergovernmental	78,640	84,000	84,000	40,224	48,576	88,800		88,800	
Total expenditures	\$ 281,589	\$ 294,740	\$ 294,740	\$ 134,323	\$ 157,477	\$ 291,800		\$ 275,100	

**Criminal Court Fund
Sheriff
Account Number: 110-410100**

Description	2021	2022					2023		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
Expenditures:									
Intergovernmental:									
Statutory Charges	\$ 78,640	\$ 84,000	\$ 84,000	\$ 40,224	\$ 48,576	\$ 88,800	5.71%	\$ 88,800	0.00%
Total intergovernmental	78,640	84,000	84,000	40,224	48,576	88,800		88,800	
Total expenditures	\$ 78,640	\$ 84,000	\$ 84,000	\$ 40,224	\$ 48,576	\$ 88,800		\$ 88,800	

**Criminal Court Fund
Transfers
Account Number: 110-485000**

Description	2021			2022			2023		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
Expenditures:									
Transfers:									
Transfer to General Fund	\$ -	\$ -	\$ -	\$ 96,200	\$ -	\$ 96,200	0.00%	\$ 235,000	144.28%
Transfer - Indirect Cost Allocation	2,500	2,500	2,500	-	2,500	2,500	0.00%	2,500	0.00%
Total transfers	2,500	2,500	2,500	96,200	2,500	98,700		237,500	
Total expenditures	\$ 2,500	\$ 2,500	\$ 2,500	\$ 96,200	\$ 2,500	\$ 98,700		\$ 237,500	

**Road & Drainage
Fund Number: 112**

Description	2021			2022			2023		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
Revenues:									
Ad Valorem	\$ 10,054,576	\$ 8,956,500	\$ 8,956,500	\$ 9,398,704	\$ 34,443	\$ 9,433,147	5.32%	\$ 10,689,000	13.31%
Consv. Of Natural Resources	27,791	550,000	550,000	-	550,000	550,000	0.00%	550,000	0.00%
Culvert Fees	7,750	25,000	25,000	4,280	20,720	25,000	0.00%	25,000	0.00%
Dept of State Treasury	-	1,735,000	2,610,000	-	2,610,000	2,610,000	0.00%	-	-100.00%
Dept. Of Trans. & Dev.	400,000	-	5,200,000	-	-	-	-100.00%	5,200,000	0.00%
Disaster Relief (Fema)	3,997,745	-	26,396,668	4,312,009	22,084,659	26,396,668	0.00%	-	-100.00%
Facility Planning & Control Grant	689,502	-	1,894,058	-	437,683	437,683	-76.89%	-	-100.00%
Federal Highway Adm. Grant	412,800	-	2,083,000	-	2,083,000	2,083,000	0.00%	-	-100.00%
Flood Control Act	-	5,000	5,000	-	5,000	5,000	0.00%	5,000	0.00%
Hazard Mitigation Grant	-	-	211,935	2,567	209,368	211,935	0.00%	-	-100.00%
Inspection Fees	12,845	25,000	25,000	31,800	4,200	36,000	44.00%	25,000	-30.56%
Interest Earnings	327,778	400,000	400,000	94,321	250,679	345,000	-13.75%	283,000	-17.97%
MiscellAneous	5,813	15,000	255,000	3,404	246,596	250,000	-1.96%	15,000	-94.00%
Office of Community Dev	-	58,800	58,800	-	-	-	-100.00%	-	0.00%
Proceeds From The Sale Of Assets	553,745	50,000	153,527	176,667	17,066	193,733	26.19%	150,000	-22.57%
Royalties	5,299	7,000	7,000	2,310	2,690	5,000	-28.57%	5,500	10.00%
Sales & Use Tax (1%)	20,885,010	18,673,945	18,673,945	9,021,738	12,349,101	21,370,839	14.44%	21,888,108	2.42%
State Payments In Lieu Of Taxes	45,906	46,176	46,176	45,819	-	45,819	-0.77%	46,176	0.78%
Trans. from Fd 220 Hurricane Rec.	-	-	19,948,225	19,948,225	-	19,948,225	0.00%	-	-100.00%
Transfer from Flood Protection	-	-	3,179,224	-	3,179,224	3,179,224	0.00%	-	-100.00%
Transfer From General Fund	10,700,000	3,034,295	3,034,295	-	3,034,295	3,034,295	0.00%	12,875,000	324.32%
Utility Rebates	1,598	-	-	499	369	868	0.00%	-	-100.00%
Zoning Subdivision Fees	9,840	18,000	18,000	10,328	10,072	20,400	13.33%	18,000	-11.76%
Total revenues	48,137,998	33,599,716	93,731,353	43,052,671	47,129,165	90,181,836		51,774,784	
Expenditures:									
Personal services	14,040,800	16,989,502	17,228,686	6,122,156	7,659,514	13,781,670	-20.01%	18,279,364	32.64%
Operating services	27,998,075	5,166,255	11,417,071	5,609,181	6,276,412	11,885,593	4.10%	4,867,997	-59.04%
Materials & supplies	4,759,237	3,420,888	3,420,888	1,736,922	1,755,560	3,492,482	2.09%	3,850,096	10.24%
Other charges	28,908	48,050	48,050	37,323	19,227	56,550	17.69%	48,050	-15.03%
Capital outlay	9,611,168	35,593,204	55,285,629	2,913,665	23,913,413	26,827,078	-51.48%	51,974,446	93.74%
Intergovernmental	907,056	1,135,508	1,135,508	381,302	566,661	947,963	-16.52%	982,458	3.64%
Transfers	1,000,000	1,750,000	30,016,250	8,266,250	21,750,000	30,016,250	0.00%	1,000,000	-96.67%
Total expenditures	58,345,244	64,103,407	118,552,082	25,066,799	61,940,787	87,007,586		81,002,411	
Net change in fund balance	(10,207,246)	(30,503,691)	(24,820,729)			3,174,250		(29,227,627)	
Fund balance - Beginning	37,207,618	31,535,620	25,641,997			27,000,372		30,174,622	
Fund balance - Ending	\$ 27,000,372	\$ 1,031,929	\$ 821,268			\$ 30,174,622		\$ 946,995	

**Road & Drainage
Flood Control
Account Number: 112-410740**

Description	2021	2022					2023		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
Expenditures:									
Operating services:									
Advertising, Dues & Subscriptions	\$ 1,610	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Rentals	1,556,290	-	-	-	-	-	0.00%	-	0.00%
Maintenance Of Property & Equipment	94,548	-	-	-	-	-	0.00%	-	0.00%
Contractual Services	2,035,880	-	1,625,000	641,053	1,108,947	1,750,000	7.69%	-	-100.00%
Professional Services	19,151,038	-	4,700,000	3,139,592	2,360,408	5,500,000	17.02%	-	-100.00%
Insurance - General Liability	3	-	-	-	-	-	0.00%	-	0.00%
Total operating services	22,839,369	-	6,325,000	3,780,645	3,469,355	7,250,000		-	
Materials & supplies:									
Food & Clothing	122,850	-	-	-	-	-	0.00%	-	0.00%
Maintenance Of Buildings & Grounds	4,800	-	-	-	-	-	0.00%	-	0.00%
Vehicle Supplies(Gas, Oil, Antifreeze)	538,871	-	-	-	-	-	0.00%	-	0.00%
Total materials & supplies	666,521	-	-	-	-	-		-	
Total expenditures	\$ 23,505,890	\$ -	\$ 6,325,000	\$ 3,780,645	\$ 3,469,355	\$ 7,250,000		\$ -	

**Road & Drainage
Paved Streets
Account Number: 112-420210**

Description	2021		2022					2023	
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
Expenditures:									
Personal services:									
Regular Salaries & Wages	\$ 3,290,130	\$ 3,746,006	\$ 3,746,006	\$ 1,288,002	\$ 1,711,998	\$ 3,000,000	-19.91%	\$ 4,206,683	40.22%
FICA	1,129	-	-	(69)	69	-	0.00%	-	0.00%
Retirement	402,527	430,791	430,791	153,313	191,687	345,000	-19.91%	483,769	40.22%
Life/Health Insurance	606,609	687,140	687,140	265,105	280,895	546,000	-20.54%	791,516	44.97%
Workmen's Compensation	-	372,144	372,144	125,712	90,288	216,000	-41.96%	256,383	18.70%
Unemployment	329	375	375	129	171	300	-20.00%	315	5.00%
Medicare	47,182	54,317	54,317	18,540	23,460	42,000	-22.68%	60,997	45.23%
Disability	8,377	12,362	12,362	4,044	3,456	7,500	-39.33%	13,882	85.09%
Post Employees Health Care	242,870	314,620	314,620	113,481	111,519	225,000	-28.49%	300,000	33.33%
Deferred Compensation	41,003	45,345	45,345	16,961	25,039	42,000	-7.38%	50,950	21.31%
Dental	5,772	5,880	5,880	2,579	2,641	5,220	-11.22%	7,440	42.53%
OPEB Contribution	114,952	131,110	131,110	45,080	58,920	104,000	-20.68%	147,234	41.57%
Miscellaneous	9,657	15,600	15,600	5,129	9,371	14,500	-7.05%	15,500	6.90%
Total personal services	4,770,537	5,815,690	5,815,690	2,038,006	2,509,514	4,547,520		6,334,669	
Operating services:									
Advertising, Dues & Subscriptions	1,875	2,095	2,095	301	1,798	2,099	0.19%	2,099	0.00%
Printing, Duplication, Typing	5,774	6,000	6,000	250	5,450	5,700	-5.00%	5,800	1.75%
Electrical (Light And Power)	25,199	28,829	28,829	12,531	17,708	30,239	4.89%	31,751	5.00%
Natural Gas	8,289	15,012	15,012	8,013	2,348	10,361	-30.98%	11,915	15.00%
Water	1,899	3,501	3,501	916	2,523	3,439	-1.77%	3,508	2.01%
Postage And Box Rent	429	225	225	37	413	450	100.00%	450	0.00%
Telephone	18,061	23,302	23,302	7,676	12,390	20,066	-13.89%	21,007	4.69%
Rentals	269,592	241,158	241,158	85,120	170,755	255,875	6.10%	260,950	1.98%
Maintenance Of Property & Equipment	339,921	391,945	391,945	226,758	182,742	409,500	4.48%	411,345	0.45%
Contractual Services	143,584	186,350	186,350	71,921	104,929	176,850	-5.10%	179,068	1.25%
Professional Services	1,230	50,000	50,000	316	24,684	25,000	-50.00%	26,000	4.00%
Insurance - Fire & Casualty Property	13,708	24,003	24,003	3,712	19,699	23,411	-2.47%	31,025	32.52%
Insurance - Auto Coverage	333,745	338,245	338,245	30,824	70,026	100,850	-70.18%	110,290	9.36%
Insurance - Employee Liability	8,540	8,970	8,970	3,093	7,640	10,733	19.65%	12,032	12.10%
Insurance - General Liability	54,127	56,835	56,835	18,783	37,702	56,485	-0.62%	59,381	5.13%
Total operating services	1,225,973	1,376,470	1,376,470	470,251	660,807	1,131,058		1,166,621	

Road & Drainage (Continued)
Paved Streets
Account Number: 112-420210

Description	2021	2022					2023		
	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
Materials & supplies:									
Non Consumable Office Supplies	28,150	22,500	22,500	16,370	6,180	22,550	0.22%	25,250	11.97%
Office Supplies	8,964	20,000	20,000	2,496	9,504	12,000	-40.00%	15,000	25.00%
Medical, Drugs	1,791	3,000	3,000	491	1,759	2,250	-25.00%	2,550	13.33%
Food & Clothing	24,303	24,250	24,250	11,188	13,062	24,250	0.00%	25,000	3.09%
Maintenance Of Buildings & Grounds	27,089	37,000	37,000	11,493	18,307	29,800	-19.46%	30,800	3.36%
Vehicle Supplies(Gas, Oil, Antifreeze)	340,614	335,769	335,769	177,232	242,768	420,000	25.09%	483,000	15.00%
Miscellaneous	244,151	177,000	177,000	180,952	88,348	269,300	52.15%	282,765	5.00%
Gravel, Sand, Dirt And Shells	195,461	185,000	185,000	60,431	124,569	185,000	0.00%	185,000	0.00%
Culverts	62,640	15,000	15,000	58,184	(28,184)	30,000	100.00%	30,000	0.00%
Equipment And Vehicle Repair Parts	294,293	301,456	301,456	149,537	148,851	298,388	-1.02%	304,356	2.00%
Asphalt And Asphalt Filler	53,343	96,750	96,750	37,701	34,299	72,000	-25.58%	96,750	34.38%
Misc. (Only Roads & Drainage) Chemicals	3,474	5,500	5,500	3,824	1,676	5,500	0.00%	5,500	0.00%
Tools And Equipment	58,888	65,000	65,000	30,171	27,829	58,000	-10.77%	65,000	12.07%
Total materials & supplies	1,343,161	1,288,225	1,288,225	740,070	688,968	1,429,038		1,550,971	
Other charges:									
Travel	7,941	7,000	7,000	999	5,501	6,500	-7.14%	7,000	7.69%
Judgements & Damages	-	550	550	-	550	550	0.00%	550	0.00%
Official Fees	4,157	5,500	5,500	2,518	1,982	4,500	-18.18%	5,500	22.22%
Total other charges	12,098	13,050	13,050	3,517	8,033	11,550		13,050	
Capital outlay:									
Improvements Other Than Buildings	2,015,131	10,885,970	11,620,677	984,534	1,549,750	2,534,284	-78.19%	10,786,393	325.62%
Educational-Cultural-Recreational	53,305	-	-	-	-	-	0.00%	-	0.00%
Heavy Movable Equipment	55,252	1,030,000	887,598	153	887,445	887,598	0.00%	1,313,895	48.03%
Office Equipment	-	37,500	37,500	-	37,500	37,500	0.00%	25,000	-33.33%
Major Repairs	70,863	100,000	75,000	7,150	67,850	75,000	0.00%	100,000	33.33%
Architectural-Engineering Fees	170,257	713,483	1,891,348	149,209	974,137	1,123,346	-40.61%	768,002	-31.63%
Other Fees	179,061	161,573	288,919	14,481	44,518	58,999	-79.58%	229,920	289.70%
Total capital outlay	2,543,869	12,928,526	14,801,042	1,155,527	3,561,200	4,716,727		13,223,210	
Intergovernmental:									
Cont. To Retirement Ded. From Tax Coll	332,719	250,000	250,000	313,981	-	313,981	25.59%	298,500	-4.93%
Cost Of Ad Valorem Tax Collection	-	5,000	5,000	-	5,000	5,000	0.00%	5,000	0.00%
Costs Of Sales Tax Collections	91,544	215,254	215,254	-	89,491	89,491	-58.43%	114,479	27.92%
Total intergovernmental	424,263	470,254	470,254	313,981	94,491	408,472		417,979	
Total expenditures	\$ 10,319,901	\$ 21,892,215	\$ 23,764,731	\$ 4,721,352	\$ 7,523,013	\$ 12,244,365		\$ 22,706,500	

**Road & Drainage
Paved Streets
Fund Number: 112
Narrative Explanation of Capital Outlay
For Requested Year 2023**

Capital undefined Outlay:	Amount	Detailed Description	Sub-total
Improvements Other Than Buildings	\$ 10,786,393	2022 Road Maintenance	\$ 1,000,000
		2023 EB Road Maintenance	350,000
		2023 Road Maintenance	1,000,000
		2023 WB Road Maintenance	350,000
		Lakewood Resurface	5,850,000
		Paul Maillard Revitalization (LA52) Phase I	1,175,193
		Pave New Street (Rue Lacon -Road to New Dog Park)	541,200
		Traffic Calming Solutions (Willowdale Turn lane)	220,000
		WB Boat Launch Road	250,000
		Widening Entrance to Kliner Road	50,000
		Heavy Movable Equipment	\$ 1,313,895
6-8Yd Dump Truck -Replacing Unit# 123 Westbank	117,000		
6-8Yd Dump Truck -Replacing Unit# 148 Westbank	117,000		
6-8Yd Dump Truck -Replacing Unit# 165	117,000		
6-8Yd Dump Truck -Replacing Unit# 176	117,000		
Equipment Trailer -Replacing Unit# 906 Westbank	33,965		
Equipment Trailer -Replacing Unit# 926 Eastbank	33,965		
Equipment Trailer -Replacing Unit# 956 Eastbank	33,965		
Excavator 30' Reach (Cat 308) -Replacing Unit# 1091	156,000		
Excavator 30' Reach (Cat 308) -Replacing Unit# 924 Westbank	156,000		
Long-arm Tractor (John Deere 6110) -Replacing Unit# 986 Grass Crew	280,000		
Sandbag Trailer 16' Dual Axle -Replacing Unit# 1013 Westbank	5,000		
Sandbag Trailer 16' Dual Axle -Replacing Unit# 919 Eastbank	5,000		
Sid-by-Side for Litter Abatement	20,000		
Side-by-Side for Litter Abatement	20,000		
Smooth Drum Asphalt Roller (Case DV26E) -Replacing Unit# 1053 Eastbank	54,000		
Warehouse Forklift -New Eastbank	21,000		
Office Equipment	\$ 25,000	Office Equipment	\$ 10,000
		Software Upgrade/Replacement	15,000
Major Repairs	\$ 100,000	Major Equipment Repairs	\$ 50,000

Road & Drainage (Continued)
Paved Streets
Fund Number: 112
Narrative Explanation of Capital Outlay
For Requested Year 2023

Capital undefined Outlay:	Amount	Detailed Description	Sub-total
		Major Roadway Repairs	50,000
Architectural-Engineering Fees	\$ 768,002	Judge Edward Dufrene Parkway Extension	\$ 492,425
		Lakewood Resurface	66,823
		Paul Maillard Revitalization (LA52) Phase I	140,479
		Pave New Street (Rue Lacon -Road to New Dog Park)	68,275
Other Fees	\$ 229,920	2022 Road Maintenance	\$ 95,000
		Lakewood Resurface	75,000
		Paul Maillard Revitalization (LA52) Phase I	51,920
		Willowdale Turn Lane	8,000
Grand Total Requested:	\$ 13,223,210		

**Road & Drainage
Sidewalks & Crosswalks
Account Number: 112-420230**

Description	2021		2022				2023		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
Expenditures:									
Capital outlay:									
Improvements Other Than Buildings	\$ 434,526	\$ 2,137,179	\$ 2,220,179	\$ -	\$ 637,179	\$ 637,179	(1)	\$ 1,583,000	\$ 1
Architectural-Engineering Fees	81,730	592,530	622,530	-	35,000	35,000	(1)	587,530	16
Other Fees	15,412	117,050	127,050	-	75,000	75,000	(0)	52,050	(0)
Total capital outlay	531,668	2,846,759	2,969,759	-	747,179	747,179		2,222,580	
Total expenditures	\$ 531,668	\$ 2,846,759	\$ 2,969,759	\$ -	\$ 747,179	\$ 747,179		\$ 2,222,580	

**Road & Drainage
Sidewalks & Crosswalks
Fund Number: 112
Narrative Explanation of Capital Outlay
For Requested Year 2023**

Capital undefined Outlay:	Amount	Detailed Description	Sub-total
Improvements Other Than Buildings	\$ 1,583,000	Westbank Bike Path -Phase IV & V	\$ 1,583,000
Architectural-Engineering Fees	\$ 587,530	Westbank Bike Path -Phase IV & V	\$ 587,530
Other Fees	\$ 52,050	Westbank Bike Path -Phase IV & V	\$ 52,050
Grand Total Requested:	\$ 2,222,580		

**Road & Drainage
Drainage
Account Number: 112-420260**

Description	2021		2022					2023	
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
Expenditures:									
Personal services:									
Regular Salaries & Wages	\$ 6,543,359	\$ 7,506,455	\$ 7,662,528	\$ 2,726,936	\$ 3,673,064	\$ 6,400,000	-16.48%	\$ 8,266,567	29.17%
FICA	538	-	-	180	20	200	0.00%	200	0.00%
Retirement	787,332	863,242	881,191	307,400	400,600	708,000	-19.65%	946,731	33.72%
Life/Health Insurance	1,169,191	1,483,745	1,525,308	580,120	561,880	1,142,000	-25.13%	1,518,487	32.97%
Workmen's Compensation	-	379,352	385,439	120,875	94,125	215,000	-44.22%	226,795	5.49%
Unemployment	654	751	767	273	427	700	-8.74%	700	0.00%
Medicare	94,579	108,844	111,107	39,654	51,346	91,000	-18.10%	119,865	31.72%
Disability	16,898	24,771	25,333	8,921	7,579	16,500	-34.87%	27,280	65.33%
Post Employees Health Care	256,588	339,832	339,832	120,407	119,593	240,000	-29.38%	325,000	35.42%
Deferred Compensation	148,135	176,294	185,112	74,163	101,837	176,000	-4.92%	193,280	9.82%
Dental	10,238	11,800	12,190	5,282	4,468	9,750	-20.02%	14,460	48.31%
OPEB Contribution	229,011	262,726	268,189	95,440	124,560	220,000	-17.97%	289,330	31.51%
Miscellaneous	13,740	16,000	16,000	4,499	10,501	15,000	-6.25%	16,000	6.67%
Total personal services	9,270,263	11,173,812	11,412,996	4,084,150	5,150,000	9,234,150		11,944,695	
Operating services:									
Advertising, Dues & Subscriptions	4,501	10,460	10,460	261	8,699	8,960	-14.34%	9,210	2.79%
Printing, Duplication, Typing	3,408	3,500	3,500	1,114	2,301	3,415	-2.43%	3,500	2.49%
Electrical (Light And Power)	349,067	342,453	342,453	125,969	226,238	352,207	2.85%	359,251	2.00%
Natural Gas	48,285	44,668	44,668	5,552	29,448	35,000	-21.64%	40,000	14.29%
Water	28,313	46,862	46,862	6,334	22,159	28,493	-39.20%	31,342	10.00%
Postage And Box Rent	1,776	850	850	235	565	800	-5.88%	1,000	25.00%
Telephone	44,700	48,253	48,253	21,429	25,506	46,935	-2.73%	47,874	2.00%
Rentals	360,381	353,948	353,948	130,705	222,793	353,498	-0.13%	333,698	-5.60%
Maintenance Of Property & Equipment	698,865	585,000	585,000	279,977	285,023	565,000	-3.42%	585,000	3.54%
Contractual Services	447,299	592,400	518,216	174,231	306,329	480,560	-7.27%	490,560	2.08%
Professional Services	1,301,323	850,000	850,000	454,201	445,799	900,000	5.88%	900,000	0.00%
Insurance - Fire & Casualty Property	207,329	463,591	463,591	87,166	420,748	507,914	9.56%	662,678	30.47%
Insurance - Auto Coverage	317,007	321,295	321,295	29,244	59,188	88,432	-72.48%	93,222	5.42%
Insurance - Employee Liability	16,412	17,235	17,235	5,920	15,409	21,329	23.75%	24,269	13.78%
Insurance - General Liability	104,067	109,270	109,270	35,947	76,045	111,992	2.49%	119,772	6.95%
Total operating services	3,932,733	3,789,785	3,715,601	1,358,285	2,146,250	3,504,535		3,701,376	
Materials & supplies:									
Non Consumable Office Supplies	77,869	55,000	55,000	10,169	39,831	50,000	-9.09%	55,000	10.00%
Office Supplies	15,186	15,500	15,500	8,190	7,310	15,500	0.00%	15,500	0.00%
Medical, Drugs	1,189	4,000	4,000	268	2,732	3,000	-25.00%	3,500	16.67%

Road & Drainage (Continued)
Drainage
Account Number: 112-420260

Description	2021	2022					2023		
	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
Food & Clothing	303,705	25,400	25,400	14,505	10,895	25,400	0.00%	26,500	4.33%
Maintenance Of Buildings & Grounds	62,438	84,000	84,000	17,804	52,196	70,000	-16.67%	80,000	14.29%
Vehicle Supplies(Gas, Oil, Antifreeze)	1,337,072	800,000	800,000	406,938	443,062	850,000	6.25%	1,000,000	17.65%
Electrical Components	315,849	250,000	250,000	137,072	112,928	250,000	0.00%	250,000	0.00%
Miscellaneous	175,221	200,000	200,000	51,113	128,887	180,000	-10.00%	200,000	11.11%
Gravel, Sand, Dirt And Shells	1,950	135,000	135,000	7,064	92,936	100,000	-25.93%	125,000	25.00%
Culverts	86,070	225,000	225,000	134,093	65,907	200,000	-11.11%	215,000	7.50%
Equipment And Vehicle Repair Parts	240,070	206,263	206,263	97,032	107,012	204,044	-1.08%	208,125	2.00%
Asphalt And Asphalt Filler	4,529	42,000	42,000	1,449	23,551	25,000	-40.48%	30,000	20.00%
Misc. (Only Roads & Drainage) Chemicals	14,256	20,000	20,000	18,452	1,548	20,000	0.00%	20,000	0.00%
Tools And Equipment	114,151	70,500	70,500	92,703	(22,203)	70,500	0.00%	70,500	0.00%
Total materials & supplies	2,749,555	2,132,663	2,132,663	996,852	1,066,592	2,063,444		2,299,125	
Other charges:									
Other Charges	77	-	-	-	-	-	0.00%	-	0.00%
Travel	13,171	25,000	25,000	33,303	1,697	35,000	40.00%	25,000	-28.57%
Judgements & Damages	-	5,000	5,000	-	5,000	5,000	0.00%	5,000	0.00%
Official Fees	3,562	5,000	5,000	503	4,497	5,000	0.00%	5,000	0.00%
Total other charges	16,810	35,000	35,000	33,806	11,194	45,000		35,000	
Capital outlay:									
Acquisition Of Land	113,241	-	711,760	-	-	-	-100.00%	711,760	0.00%
Acquisition Of Buildings	554,755	-	298,952	219,377	79,575	298,952	0.00%	-	-100.00%
Improvements Other Than Buildings	1,731,104	13,761,301	24,259,665	240,918	11,135,215	11,376,133	-53.11%	29,908,532	162.91%
Acquisition Of Motor Vehicles	9,847	105,000	35,000	-	35,000	35,000	0.00%	120,000	242.86%
Educational-Cultural-Recreational	31,983	-	-	-	-	-	0.00%	-	0.00%
Buildings-Grounds-General Plant	90,483	329,740	329,740	-	329,740	329,740	0.00%	80,000	-75.74%
Heavy Movable Equipment	643,665	739,000	1,079,369	31,532	1,047,837	1,079,369	0.00%	897,000	-16.90%
Office Equipment	12,953	150,000	70,000	47,064	2,936	50,000	-28.57%	50,000	0.00%
Major Repairs	1,145,852	1,250,000	1,165,000	137,305	1,027,695	1,165,000	0.00%	1,275,000	9.44%
Architectural-Engineering Fees	1,990,317	3,065,637	8,244,620	939,425	5,460,331	6,399,756	-22.38%	2,794,864	-56.33%
Other Fees	211,431	417,241	1,320,722	142,517	486,705	629,222	-52.36%	691,500	9.90%
Total capital outlay	6,535,631	19,817,919	37,514,828	1,758,138	19,605,034	21,363,172		36,528,656	
Intergovernmental:									
Costs Of Sales Tax Collections	91,544	215,254	215,254	-	89,491	89,491	-58.43%	114,479	27.92%
Grants	391,249	450,000	450,000	67,321	382,679	450,000	0.00%	450,000	0.00%
Total intergovernmental	482,793	665,254	665,254	67,321	472,170	539,491		564,479	
Total expenditures	\$ 22,987,785	\$ 37,614,433	\$ 55,476,342	\$ 8,298,552	\$ 28,451,240	\$ 36,749,792		\$ 55,073,331	

**Transfer to General Fund
Account Number: 112-485200**

Description	2021		2022				2023		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
Expenditures:									
Transfers:									
Transfer to General Fund	\$ -	\$ -	\$ 7,995,000	\$ 7,995,000	\$ -	\$ 7,995,000	0.00%	\$ -	-100.00%
Total transfers	-	-	7,995,000	7,995,000	-	7,995,000		-	
Total expenditures	\$ -	\$ -	\$ 7,995,000	\$ 7,995,000	\$ -	\$ 7,995,000		\$ -	

**Road & Drainage Fund
Transfers
Account Number: 112-485700**

Description	2021	2022				2023			
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
Expenditures:									
Transfers:									
Transfer - Indirect Cost Allocation	\$ 1,000,000	\$ 1,750,000	\$ 1,750,000	\$ -	\$ 1,750,000	\$ 1,750,000	0.00%	\$ 1,000,000	-42.86%
Total transfers	1,000,000	1,750,000	1,750,000	-	1,750,000	1,750,000		1,000,000	
Total expenditures	\$ 1,000,000	\$ 1,750,000	\$ 1,750,000	\$ -	\$ 1,750,000	\$ 1,750,000		\$ 1,000,000	

**Road & Drainage
Drainage
Fund Number: 112
Narrative Explanation of Capital Outlay For Requested Year 2023**

Capital undefined Outlay:	Amount	Detailed Description	Sub-total
Acquisition Of Land	\$ 711,760	Eastbank Land Acquisition	\$ 86,760
		Hahn Street Land Acquisition	350,000
		Westbank Land Acquisition	275,000
Improvements Other Than Buildings	\$ 29,908,532	C&N Railroad Jack&Bore	\$ 2,900,000
		Des Allemands Bulkhead -Phase II Permanent Repairs	4,079,224
		Destrehan Pump Station #2 -Conveyance Improvements	6,875,000
		Destrehan Pump Station #2 -Hydraulic Bottleneck	1,718,382
		EB Canal Cleaning	200,000
		Engineer's Canal Stabilization	2,125,000
		Lakewood Drainage Improvements -Phase II Hwy 90 to W.Heather	1,410,000
		Lowe/Plantation Drainage Improvements	2,860,000
		Montz Master Drainage Plan -Realign Coulee, Hwy61 Jack&Bore, Conv	1,651,000
		Paul Frederick & Kinler Street -Demolition & Reconstruction	433,333
		PLD/Cross Bayou Cost Share -Escrow	750,000
		Primrose Canal Stabilization	3,300,000
		River Pointe/River Village Drainage Improvements	200,000
		Schexnaydre in Vicinity of CN Jack&Bore (West of Ormond)	606,593
		Sugarhouse Road -Box Culvert Replacement	500,000
		WB Canal Cleaning	200,000
		Willowdale/Davis Plantation Drainage Improvements	100,000
Acquisition Of Motor Vehicles	\$ 120,000	Four ⁽⁴⁾ New F-150 Pickup Trucks	\$ 120,000
Buildings-Grounds-General Plant	\$ 80,000	Emergency Fuel Tanks -2 tanks at \$40,000 each	\$ 80,000
Heavy Movable Equipment	\$ 897,000	Backhoe (Cat 450) -Replacing Unit# 1108 for Sunset Drainage	\$ 260,000
		Dozer (Cat D3 LGP) -Replacng Unit# 945	207,000
		Excavator 35' Each (John Deere 250G) -Replacing Unit# 941	280,000
		Lube Trailer -New for Pump Maintenance Group	60,000
		Portable Camera System for QA's	50,000
		Zero-Turn Mower -New	10,000
		Zero-Turn Mower -Replacing Unit# 900	10,000
		Zero-Turn Mower -Replacing Unit# 912	10,000

Road & Drainage (Continued)
Drainage
Fund Number: 112
Narrative Explanation of Capital Outlay
For Requested Year 2023

<u>Capital undefined Outlay:</u>	<u>Amount</u>	<u>Detailed Description</u>	<u>Sub-total</u>
		Zero-Turn Mower -Replacing Unit# 934	10,000
Office Equipment	\$ 50,000	Office Equipment	\$ 25,000
		Surveillance System	25,000
Major Repairs	\$ 1,275,000	Major 24-30" Pump Overhaul/Repairs	\$ 200,000
		Major 36-54" Pump Overhaul/Repairs	200,000
		Major Engine Repairs	200,000
		Major Equipment Repairs	225,000
		Major Gearbox Repairs/Replacements	200,000
		Major Other Miscellaneous Repairs	250,000
Architectural-Engineering Fees	\$ 2,794,864	Des Allemands Bulkhead	\$ 200,000
		Destrehan Pump Station #2 -Conveyance Improvements	245,333
		Engineer's Canal Stabilization	54,942
		Evangeline Road & CN -Concrete Box Culverts	44,414
		Lakewood Drainage Improvements -Phase II Hwy90 to W.Heather	145,000
		Montz Master Drainage Plan -Realign Coulee, Hwy61 Jack&Bore, Conv	158,227
		Murray Hill & Destrehan Drive Drainage Improvements	200,000
		Ormond Canal Improvements -Canal A Improvements	57,848
		Ormond Canal Improvements -Drainage Structure for Carriage, Houma and A	91,880
		Ormond Canal Improvements -Drainage Structure for Carriage/Dunleith	68,636
		Paul Frederick & Kinler Street Improvements	96,500
		Primrose Canal Stabilization	250,000
		Public Works Yard -Storm Shelter Building	250,000
		River Park Drive Drainage Improvements	250,000
		Schexnaydre in Vicinity of CN Jack&Bore (West of Ormond)	282,084
		Texaco Road Bank Stabilization	300,000
		Willowdale/Davis Plantation Improvements	100,000
Other Fees	\$ 691,500	Canal A Improvements	\$ 50,000
		Carriage Canal Widening	50,000
		CN Railroad Jack & Bore	56,000

Road & Drainage (Continued)
Drainage
Fund Number: 112
Narrative Explanation of Capital Outlay
For Requested Year 2023

Capital undefined Outlay:	Amount	Detailed Description	Sub-total
		Conveyance Improvements	99,000
		Drainage Structure for Carriage/Dunleith Canals	50,000
		Engineer's Canal Stabilization	99,000
		Improvements	50,000
		Lakewood Drainage Improvements Phase II	30,000
		Paul Maillard Revitalization (LA52) Phase I	67,500
		Schexnaydre in Vicinity of CN Jack&Bore	115,000
		Turtle Pond Station Replacement	25,000
Grand Total Requested:	\$ 36,528,656		

**Transfer to Hurricane Recovery Revenue Bond Fund
Account Number: 112-486700**

Description	2021		2022				2023		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
Expenditures:									
Transfers:									
Transfer to Hurricane Recovery Revenue Bond Fund	\$ -	\$ -	\$ 20,271,250	\$ 271,250	\$ 20,000,000	\$ 20,271,250	0.00%	\$ -	-100.00%
Total transfers	-	-	20,271,250	271,250	20,000,000	20,271,250		-	
Total expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 20,271,250</u>	<u>\$ 271,250</u>	<u>\$ 20,000,000</u>	<u>\$ 20,271,250</u>		<u>\$ -</u>	

**Recreation
Fund Number: 113**

Description	2021			2022				2023		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed	
Revenues:										
Ad Valorem	\$ 4,942,645	\$ 4,402,000	\$ 4,402,000	\$ 4,619,708	\$ 16,987	\$ 4,636,695	5.33%	\$ 5,253,000	13.29%	
Admission Fees	2,698	5,000	5,000	-	-	-	-100.00%	3,000	0.00%	
Dept of State Treasury	-	350,000	2,350,000	-	-	-	-100.00%	-	0.00%	
Disaster Relief (Fema)	31,087	-	1,208,931	-	1,214,179	1,214,179	0.43%	-	-100.00%	
Gifts & Donations	51,000	-	-	2,000	-	2,000	0.00%	-	-100.00%	
Hazard Mitigation Grant	-	-	-	5,248	(5,248)	-	0.00%	-	0.00%	
Insurance Refunds/Proceeds	2,337	-	-	-	531,075	531,075	0.00%	-	-100.00%	
Interest Earnings	9,029	8,500	8,500	13,743	17,257	31,000	264.71%	21,500	-30.65%	
Local Corporate Grant	-	950,000	950,000	-	-	-	-100.00%	950,000	0.00%	
MiscellAneous	-	100	100	-	-	-	-100.00%	-	0.00%	
Miscellaneous Revenue	151	-	-	-	100	100	0.00%	100	0.00%	
National Park Service Grant	-	250,000	250,000	-	-	-	-100.00%	-	0.00%	
Operating Transfers In	-	-	96,000	-	96,000	96,000	0.00%	-	-100.00%	
Proceeds From The Sale Of Assets	28,525	10,000	10,000	-	501	501	-94.99%	1,000	99.60%	
Recreation Concessions	2,852	-	-	-	-	-	0.00%	-	0.00%	
Reg. Fees - Misc	82,755	60,000	60,000	75,180	820	76,000	26.67%	75,550	-0.59%	
Reg. Fees - Summer Camp	-	125,000	125,000	-	-	-	-100.00%	125,000	0.00%	
Reg. Fees - Youth Tourneys	-	1,500	1,500	-	-	-	-100.00%	1,500	0.00%	
Reg. Fees Adult League	4,200	4,200	4,200	-	(600)	(600)	-114.29%	4,200	-800.00%	
Rental Of Parks & Bldg.	23,400	25,000	25,000	18,050	6,950	25,000	0.00%	25,000	0.00%	
RESTORE Act	-	1,841,115	1,841,115	-	-	-	-100.00%	1,841,115	0.00%	
Transfer From General Fund	614,571	1,137,070	1,137,070	-	2,303,048	2,303,048	102.54%	4,950,000	114.93%	
Yth-Sr Special Athletes	8,460	20,000	20,000	10,596	5,220	15,816	-20.92%	20,000	26.45%	
Total revenues	5,803,710	9,189,485	12,494,416	4,744,525	4,186,289	8,930,814		13,270,965		
Expenditures:										
Personal services	2,288,798	2,550,815	2,550,815	914,964	1,179,236	2,094,200	-17.90%	2,422,901	15.70%	
Operating services	1,602,111	1,024,235	1,024,235	350,731	577,254	927,985	-9.40%	1,112,284	19.86%	
Materials & supplies	380,530	437,100	437,100	195,193	242,478	437,671	0.13%	461,600	5.47%	
Other charges	16,319	28,000	28,000	1,989	26,311	28,300	1.07%	30,000	6.01%	
Capital outlay	1,070,935	6,876,805	9,742,805	868,033	2,034,548	2,902,581	-70.21%	10,806,315	272.30%	
Intergovernmental	163,540	124,000	124,000	154,330	1,000	155,330	25.27%	148,000	-4.72%	
Transfers	200,000	150,000	150,000	-	150,000	150,000	0.00%	150,000	0.00%	
Total expenditures	5,722,233	11,190,955	14,056,955	2,485,240	4,210,827	6,696,067		15,131,100		
Net change in fund balance	81,477	(2,001,470)	(1,562,539)			2,234,747		(1,860,135)		
Fund balance - Beginning	2,722,608	2,436,835	2,852,414			2,804,085		5,038,832		
Fund balance - Ending	\$ 2,804,085	\$ 435,365	\$ 1,289,875			\$ 5,038,832		\$ 3,178,697		

SPECIAL REVENUE FUNDS

Recreation
Account Number: 113-450100

Description	2021			2022				2023	
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
Expenditures:									
Personal services:									
Regular Salaries & Wages	\$ 1,633,605	\$ 1,837,000	\$ 1,837,000	\$ 632,386	\$ 867,614	\$ 1,500,000	-18.35%	\$ 1,701,695	13.45%
FICA	5,818	18,730	18,730	2,548	2,252	4,800	-74.37%	4,500	-6.25%
Retirement	193,841	176,500	176,500	67,927	91,073	159,000	-9.92%	194,395	22.26%
Life/Health Insurance	234,029	266,500	266,500	115,624	107,376	223,000	-16.32%	266,843	19.66%
Workmen's Compensation	48,538	58,500	58,500	17,448	14,552	32,000	-45.30%	37,459	17.06%
Unemployment	164	185	185	63	87	150	-18.92%	185	23.33%
Medicare	23,592	26,650	26,650	9,156	11,344	20,500	-23.08%	26,185	27.73%
Disability	4,329	6,100	6,100	2,209	1,891	4,100	-32.79%	5,770	40.73%
Post Employees Health Care	60,981	73,500	73,500	30,243	29,757	60,000	-18.37%	82,000	36.67%
Deferred Compensation	23,475	25,300	25,300	14,068	20,932	35,000	38.34%	39,950	14.14%
Dental	2,734	2,850	2,850	1,345	1,105	2,450	-14.04%	3,060	24.90%
OPEB Contribution	55,380	55,000	55,000	21,235	27,965	49,200	-10.55%	57,859	17.60%
Miscellaneous	2,312	4,000	4,000	712	3,288	4,000	0.00%	3,000	-25.00%
Total personal services	2,288,798	2,550,815	2,550,815	914,964	1,179,236	2,094,200		2,422,901	
Operating services:									
Advertising, Dues & Subscriptions	19,143	30,000	30,000	5,663	24,337	30,000	0.00%	35,000	16.67%
Printing, Duplication, Typing	4,497	8,000	8,000	1,107	6,893	8,000	0.00%	6,000	-25.00%
Electrical (Light And Power)	52,620	65,000	65,000	22,740	42,260	65,000	0.00%	65,000	0.00%
Natural Gas	177	300	300	190	110	300	0.00%	300	0.00%
Water	31,429	48,000	48,000	6,787	41,213	48,000	0.00%	48,000	0.00%
Postage And Box Rent	103	450	450	-	450	450	0.00%	450	0.00%
Telephone	13,923	17,000	17,000	6,659	10,341	17,000	0.00%	15,000	-11.76%
Rentals	249,462	150,000	150,000	56,295	83,705	140,000	-6.67%	140,000	0.00%
Maintenance Of Property & Equipment	770,612	175,000	175,000	106,257	68,743	175,000	0.00%	175,000	0.00%
Contractual Services	141,253	120,000	120,000	59,832	125,168	185,000	54.17%	220,000	18.92%
Professional Services	134,042	130,000	130,000	52,730	77,270	130,000	0.00%	120,000	-7.69%
Merchant Services	4,164	8,000	8,000	2,732	5,268	8,000	0.00%	8,000	0.00%
Insurance - Fire & Casualty Property	14,163	27,220	27,220	4,322	24,122	28,444	4.50%	37,992	33.57%
Insurance - Auto Coverage	90,476	26,095	26,095	8,299	17,506	25,805	-1.11%	27,572	6.85%
Insurance - Employee Liability	4,112	4,320	4,320	1,483	3,423	4,906	13.56%	5,392	9.91%
Insurance - General Liability	31,364	32,935	32,935	9,005	16,895	25,900	-21.36%	26,609	2.74%
Total operating services	1,561,540	842,320	842,320	344,101	547,704	891,805		930,315	

Recreation (Continued)
Account Number: 113-450100

Description	2021	2022					2023		
	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
Materials & supplies:									
Non Consumable Office Supplies	12,937	8,000	8,000	6,595	8,405	15,000	87.50%	8,000	-46.67%
Office Supplies	4,678	5,000	5,000	3,574	6,426	10,000	100.00%	5,000	-50.00%
Educational, Recreational And Culture	85,282	105,000	105,000	37,629	67,371	105,000	0.00%	105,000	0.00%
Medical, Drugs	299	400	400	-	400	400	0.00%	400	0.00%
Food & Clothing	38,984	15,000	15,000	7,838	7,162	15,000	0.00%	15,000	0.00%
Maintenance Of Buildings & Grounds	77,804	85,000	85,000	32,103	52,897	85,000	0.00%	85,000	0.00%
Vehicle Supplies(Gas, Oil, Antifreeze)	57,462	50,000	50,000	26,226	23,774	50,000	0.00%	40,000	-20.00%
Miscellaneous	32,498	35,000	35,000	29,843	30,157	60,000	71.43%	45,000	-25.00%
Gravel, Sand, Dirt And Shells	8,395	25,000	25,000	7,021	17,979	25,000	0.00%	40,000	60.00%
Equipment And Vehicle Repair Parts	22,496	28,000	28,000	22,778	5,222	28,000	0.00%	25,000	-10.71%
Asphalt And Asphalt Filler	1,132	1,500	1,500	-	1,500	1,500	0.00%	2,500	66.67%
Misc. (Only Roads & Drainage) Chemicals	11,724	12,000	12,000	10,624	11,376	22,000	83.33%	25,000	13.64%
Tools And Equipment	18,965	15,000	15,000	9,494	5,506	15,000	0.00%	15,000	0.00%
Total materials & supplies	372,656	384,900	384,900	193,725	238,175	431,900		410,900	
Other charges:									
Travel	8,104	8,000	8,000	1,784	6,216	8,000	0.00%	10,000	25.00%
Participant Travel	6,254	20,000	20,000	-	20,000	20,000	0.00%	20,000	0.00%
Official Fees	1,961	-	-	205	95	300	0.00%	-	-100.00%
Total other charges	16,319	28,000	28,000	1,989	26,311	28,300		30,000	
Capital outlay:									
Improvements Other Than Buildings	762,853	6,036,185	8,902,185	663,829	1,773,600	2,437,429	-72.62%	9,951,115	308.26%
Buildings-Grounds-General Plant	24,570	-	-	-	-	-	0.00%	-	0.00%
Heavy Movable Equipment	51,309	75,600	75,600	18,165	57,435	75,600	0.00%	21,000	-72.22%
Office Equipment	-	-	-	-	7,999	7,999	0.00%	-	-100.00%
Major Repairs	25,905	115,000	115,000	20,710	94,290	115,000	0.00%	100,000	-13.04%
Architectural-Engineering Fees	186,336	638,020	638,020	150,853	89,147	240,000	-62.38%	722,200	200.92%
Other Fees	19,962	12,000	12,000	14,476	12,077	26,553	121.28%	12,000	-54.81%
Total capital outlay	1,070,935	6,876,805	9,742,805	868,033	2,034,548	2,902,581		10,806,315	
Intergovernmental:									
Cont. To Retirement Ded. From Tax Coll	163,540	123,000	123,000	154,330	-	154,330	25.47%	147,000	-4.75%
Cost Of Ad Valorem Tax Collection	-	1,000	1,000	-	1,000	1,000	0.00%	1,000	0.00%
Total intergovernmental	163,540	124,000	124,000	154,330	1,000	155,330		148,000	
Total expenditures	\$ 5,473,788	\$ 10,806,840	\$ 13,672,840	\$ 2,477,142	\$ 4,026,974	\$ 6,504,116		\$ 14,748,431	

Recreation
Fund Number: 113
Narrative Explanation of Capital Outlay
For Requested Year 2023

Capital undefined Outlay:	Amount	Detailed Description	Sub-total
Improvements Other Than Buildings	\$ 9,951,115	Bethune Park Improvements	\$ 60,000
		EB Bridge Park Upgrades (GF Transfer)	1,000,000
		Monsanto Linear Park -Donation from Monsanto	450,000
		Rathborne Park -Phase III (GF Transfer)	500,000
		Sacred Heart Playground Equipment	50,000
		Various Field & Playground Improvements	50,000
		WB Boat Launch (Grant Funding & GF Transfer)	3,341,115
		WB Bridge Park Upgrades -Turf & Fence (GF Transfer)	800,000
		WB Bridge Parks Revitalization	1,500,000
		WB Splash Park w/ Parking (GF Transfer \$250,000 & Grant \$500,000)	1,900,000
		Wetland Watch Park Repairs	100,000
		WPA Park Improvements (GF Transfer)	200,000
Heavy Movable Equipment	\$ 21,000	Three ⁽³⁾ Xmark w/ Hustler units -Replacing Units# 332, 340 & 364	\$ 21,000
Major Repairs	\$ 100,000	Miscellaneous Major Repairs	\$ 100,000
Architectural-Engineering Fees	\$ 722,200	Bayer/Monsanto Linear Park	\$ 46,200
		Rathborne Park -Parking	30,000
		WB Boat Launch	321,000
		WB Bridge Park Upgrades -Turf & Fence	150,000
		WB Splash Park w/ Parking	175,000
Other Fees	\$ 12,000	Miscellaneous Other Project Fees	\$ 12,000
Grand Total Requested:	\$ 10,806,315		

**Recreation
Summer Camp
Account Number: 113-450112**

Description	2021			2022				2023	
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
Expenditures:									
Operating services:									
Contractual Services	\$ 38,748	\$ 180,000	\$ 180,000	\$ 6,000	\$ 28,300	\$ 34,300	-80.94%	\$ 180,000	424.78%
Insurance - Employee Liability	248	260	260	89	211	300	15.38%	332	10.67%
Insurance - General Liability	1,575	1,655	1,655	541	1,039	1,580	-4.53%	1,637	3.61%
Total operating services	40,571	181,915	181,915	6,630	29,550	36,180		181,969	
Materials & supplies:									
Non Consumable Office Supplies	-	500	500	-	-	-	-100.00%	500	0.00%
Office Supplies	-	1,000	1,000	-	1,000	1,000	0.00%	1,000	0.00%
Educational, Recreational And Culture	6,999	45,000	45,000	968	2,803	3,771	-91.62%	45,000	1093.32%
Medical, Drugs	-	200	200	-	-	-	-100.00%	200	0.00%
Food & Clothing	875	4,000	4,000	500	500	1,000	-75.00%	4,000	300.00%
Maintenance Of Buildings & Grounds	-	1,500	1,500	-	-	-	-100.00%	-	0.00%
Total materials & supplies	7,874	52,200	52,200	1,468	4,303	5,771		50,700	
Total expenditures	\$ 48,445	\$ 234,115	\$ 234,115	\$ 8,098	\$ 33,853	\$ 41,951		\$ 232,669	
Funding source:									
Reduction of Fund Balance	\$ 48,445	\$ 109,115	\$ 109,115	\$ 8,098	\$ 33,853	\$ 41,951	-61.55%	\$ 107,669	156.65%
Reg Fees - Summer Camp	-	125,000	125,000	-	-	-	-100.00%	125,000	0.00%
Total	\$ 48,445	\$ 234,115	\$ 234,115	\$ 8,098	\$ 33,853	\$ 41,951		\$ 232,669	

**Recreation
Transfers
Account Number: 113-485700**

Description	2021	2022				2023			
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
Expenditures:									
Transfers:									
Transfer - Indirect Cost Allocation	\$ 200,000	\$ 150,000	\$ 150,000	\$ -	\$ 150,000	\$ 150,000	0.00%	\$ 150,000	0.00%
Total transfers	200,000	150,000	150,000	-	150,000	150,000		150,000	
Total expenditures	\$ 200,000	\$ 150,000	\$ 150,000	\$ -	\$ 150,000	\$ 150,000		\$ 150,000	

Mosquito Control Fund Number: 114

Description	2021			2022				2023	
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
Revenues:									
Ad Valorem	\$ 1,806,601	\$ 1,609,000	\$ 1,609,000	\$ 1,688,581	\$ 6,207	\$ 1,694,788	5.33%	\$ 1,920,000	13.29%
Disaster Relief (Fema)	309	-	236,039	34	236,005	236,039	0.00%	-	-100.00%
Interest Earnings	1,007	600	600	5,154	7,846	13,000	2066.67%	12,000	-7.69%
Total revenues	1,807,917	1,609,600	1,845,639	1,693,769	250,058	1,943,827		1,932,000	
Expenditures:									
Personal services:									
Regular Salaries & Wages	54,020	50,100	50,100	19,157	25,843	45,000	-10.18%	61,000	35.56%
Retirement	6,588	5,800	5,800	2,203	2,597	4,800	-17.24%	6,950	44.79%
Life/Health Insurance	9,339	11,750	11,750	4,468	2,332	6,800	-42.13%	5,000	-26.47%
Workmen's Compensation	269	250	250	86	64	150	-40.00%	100	-33.33%
Unemployment	5	5	5	2	3	5	0.00%	5	0.00%
Medicare	807	730	730	286	329	615	-15.75%	900	46.34%
Disability	154	165	165	70	60	130	-21.21%	200	53.85%
Deferred Compensation	3,139	3,450	3,450	1,202	1,298	2,500	-27.54%	2,700	8.00%
Dental	121	125	125	50	40	90	-28.00%	100	11.11%
OPEB Contribution	1,884	1,760	1,760	670	760	1,430	-18.75%	2,100	46.85%
Miscellaneous	-	100	100	-	100	100	0.00%	100	0.00%
Total personal services	76,326	74,235	74,235	28,194	33,426	61,620		79,155	
Operating services:									
Advertising, Dues & Subscriptions	306	450	450	118	482	600	33.33%	615	2.50%
Printing, Duplication, Typing	-	200	200	-	200	200	0.00%	200	0.00%
Contractual Services	1,489,260	1,409,924	1,409,924	521,873	919,678	1,441,551	2.24%	1,531,536	6.24%
Professional Services	-	150	150	-	150	150	0.00%	150	0.00%
Insurance - Employee Liability	75	80	80	26	70	96	20.00%	109	13.54%
Insurance - General Liability	479	505	505	160	345	505	0.00%	538	6.53%
Total operating services	1,490,120	1,411,309	1,411,309	522,177	920,925	1,443,102		1,533,148	
Materials & supplies:									
Office Supplies	-	200	200	-	200	200	0.00%	200	0.00%
Total materials & supplies	-	200	200	-	200	200		200	
Other charges:									
Travel	70	1,000	1,000	-	700	700	-30.00%	1,000	42.86%
Official Fees	504	100	100	105	20	125	25.00%	200	60.00%
Total other charges	574	1,100	1,100	105	720	825		1,200	

Mosquito Control (Continued)
Fund Number: 114

Description	2021			2022			2023		
	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
Intergovernmental:									
Cont. To Retirement Ded. From Tax Coll	59,777	45,000	45,000	56,410	3,367	59,777	32.84%	54,000	-9.66%
Cost Of Ad Valorem Tax Collection	-	1,000	1,000	-	1,000	1,000	0.00%	1,000	0.00%
Total intergovernmental	59,777	46,000	46,000	56,410	4,367	60,777		55,000	
Transfers:									
Transfer - Indirect Cost Allocation	20,214	16,000	16,000	-	21,000	21,000	31.25%	25,000	19.05%
Total transfers	20,214	16,000	16,000	-	21,000	21,000		25,000	
Total expenditures	1,647,011	1,548,844	1,548,844	606,886	980,638	1,587,524		1,693,703	
Net change in fund balance	160,906	60,756	296,795			356,303		238,297	
Fund balance - Beginning	1,239,852	1,522,489	1,400,758			1,400,758		1,757,061	
Fund balance - Ending	\$ 1,400,758	\$ 1,583,245	\$ 1,697,553			\$ 1,757,061		\$ 1,995,358	

**Retired Senior Volunteer Program
Fund Number: 116**

Description	2021	2022				2023			
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
Revenues:									
Disaster Relief (Fema)	-	-	204	-	-	-	-100.00%	-	0.00%
Gifts & Donations	410	-	-	-	-	-	0.00%	-	0.00%
Interest Earnings	14	12	12	44	47	91	658.33%	100	9.89%
Reg. Fees - Misc	325	1,000	1,000	1,795	2,580	4,375	337.50%	2,500	-42.86%
RSVP - Federal Grant	65,085	62,400	62,400	12,915	49,485	62,400	0.00%	62,400	0.00%
RSVP - Local	10,244	9,288	9,288	3,096	7,740	10,836	16.67%	9,288	-14.29%
RSVP - St. John	20,000	20,000	20,000	33,000	-	33,000	65.00%	33,000	0.00%
Transfer From General Fund	220,000	255,925	255,925	100,000	150,000	250,000	-2.32%	240,000	-4.00%
Total revenues	316,078	348,625	348,829	150,850	209,852	360,702		347,288	
Expenditures:									
Personal services	259,453	284,365	284,365	111,681	145,224	256,905	-9.66%	283,302	10.28%
Operating services	14,256	21,745	21,745	13,343	19,505	32,848	51.06%	22,471	-31.59%
Materials & supplies	7,762	8,000	8,000	3,644	10,626	14,270	78.38%	14,500	1.61%
Other charges	20,448	43,588	43,588	16,022	34,855	50,877	16.72%	31,213	-38.65%
Capital outlay	-	-	-	-	-	-	0.00%	10,000	0.00%
Total expenditures	301,919	357,698	357,698	144,690	210,210	354,900		361,486	
Net change in fund balance	14,159	(9,073)	(8,869)			5,802		(14,198)	
Fund balance - Beginning	3,649	16,623	17,808			17,808		23,610	
Fund balance - Ending	\$ 17,808	\$ 7,550	\$ 8,939			\$ 23,610		\$ 9,412	

**Retired Senior Volunteer Program
Federal
Account Number: 116-430251**

Description	2021			2022				2023	
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
Expenditures:									
Personal services:									
Regular Salaries & Wages	\$ 41,331	\$ 33,800	\$ 33,800	\$ 17,050	\$ 21,950	\$ 39,000	15.38%	\$ 38,500	-1.28%
Retirement	5,046	3,885	3,885	1,961	2,464	4,425	13.90%	4,400	-0.56%
Life/Health Insurance	9,750	9,250	9,250	5,679	4,821	10,500	13.51%	10,500	0.00%
Workmen's Compensation	206	170	170	75	35	110	-35.29%	55	-50.00%
Unemployment	4	5	5	3	2	5	0.00%	5	0.00%
Medicare	612	490	490	255	320	575	17.35%	560	-2.61%
Disability	114	115	115	73	67	140	21.74%	130	-7.14%
Deferred Compensation	1,907	3,900	3,900	2,429	1,571	4,000	2.56%	4,750	18.75%
OPEB Contribution	-	-	-	597	(597)	-	0.00%	-	0.00%
Total personal services	58,970	51,615	51,615	28,122	30,633	58,755		58,900	
Operating services:									
Advertising, Dues & Subscriptions	50	150	150	200	-	200	33.33%	100	-50.00%
Printing, Duplication, Typing	594	750	750	244	256	500	-33.33%	550	10.00%
Telephone	379	-	-	189	32	221	0.00%	-	-100.00%
Insurance - Employee Liability	715	755	755	743	-	743	-1.59%	750	0.94%
Total operating services	1,738	1,655	1,655	1,376	288	1,664		1,400	
Other charges:									
Travel	388	-	-	-	-	-	0.00%	-	0.00%
Participant Travel	1,396	2,500	2,500	1,762	(580)	1,182	-52.72%	1,100	-6.94%
RECOGNITION	2,591	6,630	6,630	1,106	(307)	799	-87.95%	1,000	25.16%
Total other charges	4,375	9,130	9,130	2,868	(887)	1,981		2,100	
Total expenditures	\$ 65,083	\$ 62,400	\$ 62,400	\$ 32,366	\$ 30,034	\$ 62,400		\$ 62,400	

**Retired Senior Volunteer Program
State
Account Number: 116-430260**

Description	2021		2022				2023		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
Expenditures:									
Personal services:									
Regular Salaries & Wages	\$ 13,289	\$ 24,200	\$ 24,200	\$ 5,189	\$ 6,811	\$ 12,000	-50.41%	\$ 20,000	66.67%
FICA	697	1,500	1,500	322	403	725	-51.67%	1,300	79.31%
Workmen's Compensation	56	120	120	23	12	35	-70.83%	30	-14.29%
Unemployment	1	5	5	1	4	5	0.00%	5	0.00%
Medicare	163	350	350	75	100	175	-50.00%	280	60.00%
Miscellaneous	-	80	80	-	-	-	-100.00%	-	0.00%
Total personal services	14,206	26,255	26,255	5,610	7,330	12,940		21,615	
Operating Services:									
Advertising, Dues & Subscriptions	-	-	-	100	5,400	5,500	0.00%	-	-100.00%
Contractual Services	-	-	-	1,052	3,148	4,200	0.00%	-	-100.00%
Total operating services	-	-	-	1,152	8,548	9,700		-	
Materials & supplies:									
Office Supplies	-	-	-	-	925	925	0.00%	-	-100.00%
Food & Clothing	-	-	-	-	2,800	2,800	0.00%	5,000	78.57%
Total materials & supplies	-	-	-	-	3,725	3,725		5,000	
Other charges:									
Travel	1,521	1,500	1,500	605	3,295	3,900	160.00%	2,613	-33.00%
Participant Travel	158	1,000	1,000	(158)	4,883	4,725	372.50%	3,000	-36.51%
RECOGNITION	14,359	533	533	7,401	1,445	8,846	1559.66%	10,000	13.05%
Total other charges	16,038	3,033	3,033	7,848	9,623	17,471		15,613	
Total expenditures	\$ 30,244	\$ 29,288	\$ 29,288	\$ 14,610	\$ 29,226	\$ 43,836		\$ 42,228	

**Retired Senior Volunteer Program
Local
Account Number: 116-430270**

Description	2021			2022				2023	
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
Expenditures:									
Personal services:									
Regular Salaries & Wages	\$ 133,611	\$ 150,500	\$ 150,500	\$ 55,227	\$ 79,773	\$ 135,000	-10.30%	\$ 136,400	1.04%
FICA	1,538	2,600	2,600	823	1,077	1,900	-26.92%	2,100	10.53%
Retirement	13,575	12,500	12,500	5,160	6,840	12,000	-4.00%	12,070	0.58%
Life/Health Insurance	16,005	18,500	18,500	7,161	7,839	15,000	-18.92%	17,200	14.67%
Workmen's Compensation	679	760	760	254	146	400	-47.37%	200	-50.00%
Unemployment	14	15	15	5	10	15	0.00%	15	0.00%
Medicare	2,001	2,200	2,200	861	1,139	2,000	-9.09%	2,100	5.00%
Disability	330	500	500	158	192	350	-30.00%	450	28.57%
Post Employees Health Care	9,121	9,200	9,200	4,531	4,469	9,000	-2.17%	19,000	111.11%
Deferred Compensation	3,957	5,650	5,650	2,139	3,561	5,700	0.88%	9,300	63.16%
Dental	120	120	120	60	60	120	0.00%	120	0.00%
OPEB Contribution	5,326	3,800	3,800	1,570	2,005	3,575	-5.92%	3,682	2.99%
Miscellaneous	-	150	150	-	150	150	0.00%	150	0.00%
Total personal services	186,277	206,495	206,495	77,949	107,261	185,210		202,787	
Operating services:									
Advertising, Dues & Subscriptions	150	300	300	-	250	250	-16.67%	250	0.00%
Printing, Duplication, Typing	182	1,500	1,500	423	1,077	1,500	0.00%	1,500	0.00%
Postage And Box Rent	-	1,500	1,500	1,160	340	1,500	0.00%	1,500	0.00%
Telephone	1,695	1,900	1,900	772	1,078	1,850	-2.63%	2,000	8.11%
Rentals	1,053	2,500	2,500	829	1,671	2,500	0.00%	2,500	0.00%
Maintenance Of Property & Equipment	50	-	-	-	-	-	0.00%	-	0.00%
Contractual Services	1,862	4,000	4,000	3,906	1,194	5,100	27.50%	6,000	17.65%
Professional Services	1,921	2,500	2,500	185	2,315	2,500	0.00%	3,000	20.00%
Insurance - Auto Coverage	359	380	380	-	834	834	119.47%	1,313	57.43%
Insurance - Employee Liability	3,023	3,175	3,175	2,771	322	3,093	-2.58%	507	-83.61%
Insurance - General Liability	2,223	2,335	2,335	769	1,588	2,357	0.94%	2,501	6.11%
Total operating services	12,518	20,090	20,090	10,815	10,669	21,484		21,071	

Retired Senior Volunteer Program (Continued)
Local
Account Number: 116-430270

Description	2021	2022					2023		
	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
Materials & supplies:									
Non Consumable Office Supplies	2,984	1,500	1,500	701	3,299	4,000	166.67%	3,000	-25.00%
Office Supplies	1,525	1,500	1,500	1,002	498	1,500	0.00%	1,500	0.00%
Food & Clothing	2,734	3,500	3,500	1,475	2,025	3,500	0.00%	3,500	0.00%
Maintenance Of Buildings & Grounds	519	1,500	1,500	466	1,034	1,500	0.00%	1,500	0.00%
Equipment And Vehicle Repair Parts	-	-	-	-	45	45	0.00%	-	-100.00%
Total materials & supplies	7,762	8,000	8,000	3,644	6,901	10,545		9,500	
Other charges:									
Travel	-	2,000	2,000	-	2,000	2,000	0.00%	2,000	0.00%
Participant Travel	35	1,500	1,500	520	980	1,500	0.00%	1,500	0.00%
RECOGNITION	-	27,925	27,925	4,786	23,139	27,925	0.00%	10,000	-64.19%
Total other charges	35	31,425	31,425	5,306	26,119	31,425		13,500	
Capital outlay:									
Major Repairs	-	-	-	-	-	-	0.00%	10,000	0.00%
Total capital outlay	-	-	-	-	-	-		10,000	
Total expenditures	\$ 206,592	\$ 266,010	\$ 266,010	\$ 97,714	\$ 150,950	\$ 248,664		\$ 256,858	

**Retired Senior Volunteer Program
Account Number: 116-430270
Narrative Explanation of Capital Outlay
For Requested Year 2023**

Capital Outlay:	Amount	Detailed Description	Sub-total
Major Repairs	\$ 10,000	Paint RSVP Bus -Unit# 024 2002 Ford Bus	\$ 10,000
Grand Total Requested:	\$ 10,000		

**Governmental Buildings M&O
(Dedicated To Emergency 9 - 1 - 1)
Fund Number: 120**

Description	2021			2022			2023		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
Revenues:									
Ad Valorem	\$ 1,619,145	\$ 1,518,000	\$ 1,518,000	\$ 1,592,990	\$ 5,741	\$ 1,598,731	5.32%	\$ 1,811,000	13.28%
Total revenues	1,619,145	1,518,000	1,518,000	1,592,990	5,741	1,598,731		1,811,000	
Expenditures:									
Intergovernmental:									
Cont. To Retirement Ded. From Tax Coll	53,573	42,500	42,500	53,217	283	53,500	25.88%	51,000	-4.67%
Cost Of Ad Valorem Tax Collection	-	750	750	-	750	750	0.00%	750	0.00%
Total intergovernmental	53,573	43,250	43,250	53,217	1,033	54,250		51,750	
Transfers:									
Transfer - Indirect Cost Allocation	250	250	250	-	250	250	0.00%	250	0.00%
Transfer to Communications District	1,565,322	1,474,500	1,474,500	-	1,544,231	1,544,231	4.73%	1,759,000	13.91%
Total transfers	1,565,572	1,474,750	1,474,750	-	1,544,481	1,544,481		1,759,250	
Total expenditures	1,619,145	1,518,000	1,518,000	53,217	1,545,514	1,598,731		1,811,000	
Net change in fund balance	-	-	-	1,539,773	(1,539,773)	-		-	
Fund balance - Beginning	-	-	-			-		-	
Fund balance - Ending	\$ -	\$ -	\$ -			\$ -		\$ -	

SPECIAL REVENUE FUNDS

Flood Protection Fund
Fund Number: 123

Description	2021			2022				2023	
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
Revenues:									
Ad Valorem	\$ 6,800,353	\$ 6,057,000	\$ 6,057,000	\$ 6,356,080	\$ 23,370	\$ 6,379,450	5.32%	\$ 7,228,000	13.30%
BP OIL SPILL	172,554	-	757,839	23,624	734,215	757,839	0.00%	-	-100.00%
Coastal Protection and Restoration Authority	1,099,070	-	-	24,797	(24,797)	-	0.00%	10,000,000	0.00%
CPRA-GOMESA Funds	685,934	2,500,000	2,500,000	-	2,500,000	2,500,000	0.00%	-	-100.00%
Dept of State Treasury	800,000	-	-	-	-	-	0.00%	-	0.00%
Dept. of Interior Gulf of Mexico	780,781	750,000	-	-	-	-	0.00%	-	0.00%
Dept. Of Trans. & Dev.	260,299	-	-	-	-	-	0.00%	-	0.00%
Disaster Relief (Fema)	14,400	-	6,000	-	6,000	6,000	0.00%	-	-100.00%
Interest Earnings	34,238	60,000	60,000	74,263	88,737	163,000	171.67%	105,000	-35.58%
Transfer From General Fund	-	15,796,329	15,796,329	-	-	-	-100.00%	15,796,329	0.00%
Total revenues	10,647,629	25,163,329	25,177,168	6,478,764	3,327,525	9,806,289		33,129,329	
Expenditures:									
Operating services:									
Maintenance Of Property & Equipment	37,671	-	-	-	-	-	0.00%	-	0.00%
Total operating services	37,671	-	-	-	-	-		-	
Capital outlay:									
Improvements Other Than Buildings	-	31,250,000	28,850,000	-	650,000	650,000	-97.75%	42,650,000	6461.54%
Architectural-Engineering Fees	822,456	3,551,643	4,371,185	605,107	1,531,410	2,136,517	-51.12%	2,295,317	7.43%
Other Fees	284,135	6,566,340	7,629,843	78,691	1,671,309	1,750,000	-77.06%	7,584,843	333.42%
Total capital outlay	1,106,591	41,367,983	40,851,028	683,798	3,852,719	4,536,517		52,530,160	
Intergovernmental:									
Cont. To Retirement Ded. From Tax Coll	225,008	169,500	169,500	212,336	-	212,336	25.27%	202,000	-4.87%
Cost Of Ad Valorem Tax Collection	-	2,500	2,500	-	2,500	2,500	0.00%	2,500	0.00%
Grants	-	6,000,000	6,000,000	-	-	-	-100.00%	7,000,000	0.00%
Total intergovernmental	225,008	6,172,000	6,172,000	212,336	2,500	214,836		7,204,500	
Transfers:									
Transfers Out	-	-	3,179,224	-	3,179,224	3,179,224	0.00%	-	-100.00%
Transfer - Indirect Cost Allocation	2,199	20,000	20,000	-	20,000	20,000	0.00%	20,000	0.00%
Transfer to WBHPL Revenue Bond Sinking	1,093,244	1,091,069	1,091,069	1,091,069	-	1,091,069	0.00%	1,087,369	-0.34%
Total transfers	1,095,443	1,111,069	4,290,293	1,091,069	3,199,224	4,290,293		1,107,369	
Total expenditures	2,464,713	48,651,052	51,313,321	1,987,203	7,054,443	9,041,646		60,842,029	
Net change in fund balance	8,182,916	(23,487,723)	(26,136,153)			764,643		(27,712,700)	
Fund balance - Beginning	19,224,303	25,785,718	27,229,903			27,407,219		28,171,862	
Fund balance - Ending	\$ 27,407,219	\$ 2,297,995	\$ 1,093,750			\$ 28,171,862		\$ 459,162	

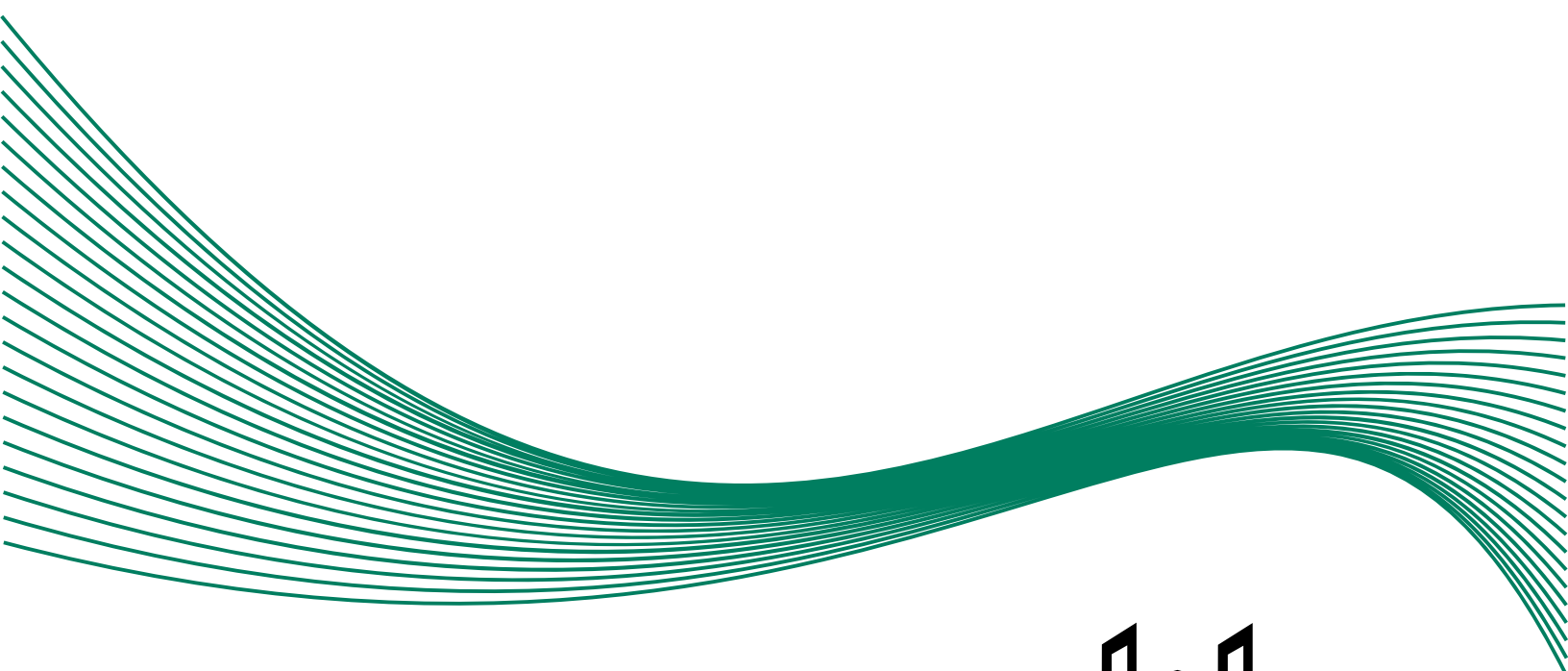
**Flood Protection Fund
Fund Number: 123
Narrative Explanation of Capital Outlay
For Requested Year 2023**

Capital undefined Outlay:	Amount	Detailed Description	Sub-total
Improvements Other Than Buildings	\$ 42,650,000	Cousin's Pump Station -Relocate Sewer Lines	\$ 1,000,000
		Hwy 61 Culvert -Separation of St. John Water	650,000
		Montz 267cfs Pump Station	10,000,000
		Montz 340 cfs Pump Station	12,000,000
		Sunset Auto Barscreen	11,000,000
		Sunset Pump Station Upgrade	8,000,000
		Architectural-Engineering Fees	\$ 2,295,317
		Cousin's Pump Station -Twall & Gate	700,000
		Hwy 61 Culvert -Separation of St. John Water	200,000
		Montz Pump Station	636,631
		Sunset Pump Station -Automated Barscreen Cleaners	358,686
		Sunset Pump Station Upgrade	250,000
Other Fees	\$ 7,584,843	Geotechnical -1%	\$ 307,968
		Inspection -3.5%	1,443,958
		Land (Acquisitions, Permitting, Surveying, Mitigation) -1.5%	2,627,392
		Lawsuit Settlements for Flowage Easements & Expropriations	2,500,000
		Testing (Vibration Monitoring, Compaction, Soil etc) -2%	705,525
Grand Total Requested:	\$ 52,530,160		
* Intergovernmental Grants are comprised of the following allocations:			
	\$ 7,000,000	Westbank Vicinity Armor/Lift (LBLD Project)	\$ 2,750,000
		Eastbank Levee Rearmor/Lift (PLD Project)	2,750,000
		Westbank Vicinity Escrow	1,500,000



DEBT SERVICE FUNDS

Annual Budget 2023



Debt Service Funds Summary Statement

Description	2021			2022			2023		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
Revenues:									
Taxes:									
Sales taxes	\$ 662,951	\$ 662,749	\$ 662,749	\$ 332,404	\$ 333,822	\$ 666,226	0.52%	\$ 538,566	-19.16%
Investment earnings	424	367	3,212	6,422	45,252	51,674	1508.78%	50,421	-2.42%
Miscellaneous	55,871	57,692	57,692	23,425	36,199	59,624	3.35%	59,243	-0.64%
Dept. of Interior Gulf of Mexico	-	-	-	-	786,007	786,007	0.00%	786,007	0.00%
Proceeds From Bond Sales	-	-	32,056,951	32,056,951	(12,056,951)	20,000,000	-37.61%	-	-100.00%
Total Revenues	719,246	720,808	32,780,604	32,419,202	(10,855,671)	21,563,531		1,434,237	-93.35%
Expenditures:									
Operating Services	293	270	270	147	147	294	8.89%	234	-20.41%
Debt Services	1,486,325	1,484,977	21,807,902	1,492,396	20,644,007	22,136,403	1.51%	2,677,403	-87.90%
Total Expenditures	1,486,618	1,485,247	21,808,172	1,492,543	20,644,154	22,136,697		2,677,637	-87.90%
Excess (deficiency) of revenues over expenditures	(767,372)	(764,439)	10,972,432	30,926,659	(31,499,825)	(573,166)		(1,243,400)	
Other financing sources (uses):									
Transfer in	1,093,244	1,091,069	22,196,626	1,362,319	20,000,000	21,362,319	-3.76%	1,718,368	-91.96%
Transfer out	(326,337)	(329,440)	(32,334,616)	(19,948,986)	(331,713)	(20,280,699)	-37.28%	(331,440)	-98.37%
Total Other Financing Sources	766,907	761,629	(10,137,990)	(18,586,667)	19,668,287	1,081,620		1,386,928	
Net change in Fund Balance	(465)	(2,810)	834,442	12,339,992	(11,831,538)	508,454		143,528	
Fund Balance -Beginning	602,390	602,621	601,919			601,925		1,110,379	
Financing over expenditures	\$ 601,925	\$ 599,811	\$ 1,436,361			\$ 1,110,379		\$ 1,253,907	

**WB Hurricane Protection Levee Bond Sinking Fund
Fund Number: 201**

Description	2021			2022			2023		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
Revenues:									
Interest Earnings	\$ 109	\$ 90	\$ 90	\$ 566	\$ 4	\$ 570	533.33%	\$ 100	-82.46%
Transfer from Flood Protection	1,093,244	1,091,069	1,091,069	1,091,069	-	1,091,069	0.00%	1,087,368	-0.34%
Total revenues	1,093,353	1,091,159	1,091,159	1,091,635	4	1,091,639		1,087,468	
Expenditures:									
Debt service:									
Long-Term Debt Redeemed	565,000	580,000	580,000	580,000	-	580,000	0.00%	600,000	3.45%
Interest On Long-Term Debt	528,244	511,069	511,069	259,884	251,185	511,069	0.00%	487,369	-4.64%
Paying Agent Fees	2,000	2,000	2,000	-	2,000	2,000	0.00%	2,000	0.00%
Total debt service	1,095,244	1,093,069	1,093,069	839,884	253,185	1,093,069		1,089,369	
Total expenditures	1,095,244	1,093,069	1,093,069	839,884	253,185	1,093,069		1,089,369	
Net change in fund balance	(1,891)	(1,910)	(1,910)			(1,430)		(1,901)	
Fund balance - Beginning	5,230	3,346	3,338			3,339		1,909	
Fund balance - Ending	\$ 3,339	\$ 1,436	\$ 1,428			\$ 1,909		\$ 8	

**1/8% Public Improvement Sales Tax Bond Sinking
Volunteer Fire Department
Fund Number: 203**

Description	2021			2022			2023		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
Revenues:									
Interest Earnings	\$ 12	\$ 12	\$ 12	\$ 70	\$ 10	\$ 80	566.67%	\$ 10	-87.50%
Miscellaneous Revenue	55,871	57,692	57,692	23,425	36,199	59,624	3.35%	59,243	-0.64%
Total revenues	55,883	57,704	57,704	23,495	36,209	59,704		59,253	
Expenditures:									
Debt service:									
Long-Term Debt Redeemed	40,000	40,000	40,000	-	40,000	40,000	0.00%	45,000	12.50%
Interest On Long-Term Debt	16,412	15,114	15,114	7,556	7,558	15,114	0.00%	13,814	-8.60%
Paying Agent Fees	-	750	750	-	750	750	0.00%	750	0.00%
Total debt service	56,412	55,864	55,864	7,556	48,308	55,864		59,564	
Transfers:									
Transfer - Indirect Cost Allocation	172	300	300	-	300	300	0.00%	300	0.00%
Total transfers	172	300	300	-	300	300		300	
Total expenditures	56,584	56,164	56,164	7,556	48,608	56,164		59,864	
Net change in fund balance	(701)	1,540	1,540			3,540		(611)	
Fund balance - Beginning	27,626	27,083	26,924			26,925		30,465	
Fund balance - Ending	\$ 26,925	\$ 28,623	\$ 28,464			\$ 30,465		\$ 29,854	

**1/2% Public Imp. Sales Tax Bond Sinking
Fund Number: 206**

Description	2021			2022			2023		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
Revenues:									
General Sales Tax (1-2%)	\$ 358,092	\$ 357,901	\$ 357,901	\$ 179,084	\$ 178,264	\$ 357,348	-0.15%	\$ 356,939	-0.11%
Interest Earnings	68	65	65	352	348	700	976.92%	65	-90.71%
Total revenues	358,160	357,966	357,966	179,436	178,612	358,048		357,004	
Expenditures:									
Operating services:									
Professional Services	149	150	150	75	75	150	0.00%	150	0.00%
Total operating services	149	150	150	75	75	150		150	
Debt service:									
Interest On Long-Term Debt	32,100	29,004	29,004	14,502	14,502	29,004	0.00%	25,878	-10.78%
Total debt service	32,100	29,004	29,004	14,502	14,502	29,004		25,878	
Transfers:									
Transfer to Sewerage Construction Fund	326,000	329,000	329,000	-	329,000	329,000	0.00%	331,000	0.61%
Total transfers	326,000	329,000	329,000	-	329,000	329,000		331,000	
Total expenditures	358,249	358,154	358,154	14,577	343,577	358,154		357,028	
Net change in fund balance	(89)	(188)	(188)			(106)		(24)	
Fund balance - Beginning	59,664	60,861	59,571			59,575		59,469	
Fund balance - Ending	\$ 59,575	\$ 60,673	\$ 59,383			\$ 59,469		\$ 59,445	

**3/8% Public Imp. Sales Tax Bond Sinking
Fund Number: 208**

Description	2021			2022			2023		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
Revenues:									
General Sales Tax (3-8%)	\$ 304,859	\$ 304,848	\$ 304,848	\$ 153,320	\$ 155,558	\$ 308,878	1.32%	\$ 181,627	-41.20%
Interest Earnings	70	60	60	387	19	406	576.67%	46	-88.67%
Total revenues	304,929	304,908	304,908	153,707	155,577	309,284		181,673	
Expenditures:									
Operating services:									
Professional Services	144	120	120	72	72	144	20.00%	84	-41.67%
Total operating services	144	120	120	72	72	144		84	
Debt service:									
Long-Term Debt Redeemed	285,000	295,000	295,000	295,000	-	295,000	0.00%	305,000	3.39%
Interest On Long-Term Debt	17,169	11,640	11,640	11,640	-	11,640	0.00%	5,917	-49.17%
Paying Agent Fees	400	400	400	-	400	400	0.00%	200	-50.00%
Total debt service	302,569	307,040	307,040	306,640	400	307,040		311,117	
Total expenditures	302,713	307,160	307,160	306,712	472	307,184		311,201	
Net change in fund balance	2,216	(2,252)	(2,252)			2,100		(129,528)	
Fund balance - Beginning	150,651	153,327	152,867			152,867		154,967	
Fund balance - Ending	\$ 152,867	\$ 151,075	\$ 150,615			\$ 154,967		\$ 25,439	

**1/2% Public Imp. Sales Tax Bond Reserve
Fund Number: 209**

Description	2021			2022			2023		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
Revenues:									
Interest Earnings	\$ 165	\$ 140	\$ 140	\$ 761	\$ 72	\$ 833	495.00%	\$ 140	-83.19%
Total revenues	165	140	140	761	72	833		140	
Expenditures:									
Transfers:									
Transfer to General Fund	165	140	140	761	2,413	3,174	2167.14%	140	-95.59%
Total transfers	165	140	140	761	2,413	3,174		140	
Total expenditures	165	140	140	761	2,413	3,174		140	
Net change in fund balance	-	-	-			(2,341)		-	
Fund Balance - Beginning	359,219	358,004	359,219			359,219		356,878	
Fund balance - Ending	\$ 359,219	\$ 358,004	\$ 359,219			\$ 356,878		\$ 356,878	

**Gomesa Revenue Bond
Fund Number: 212**

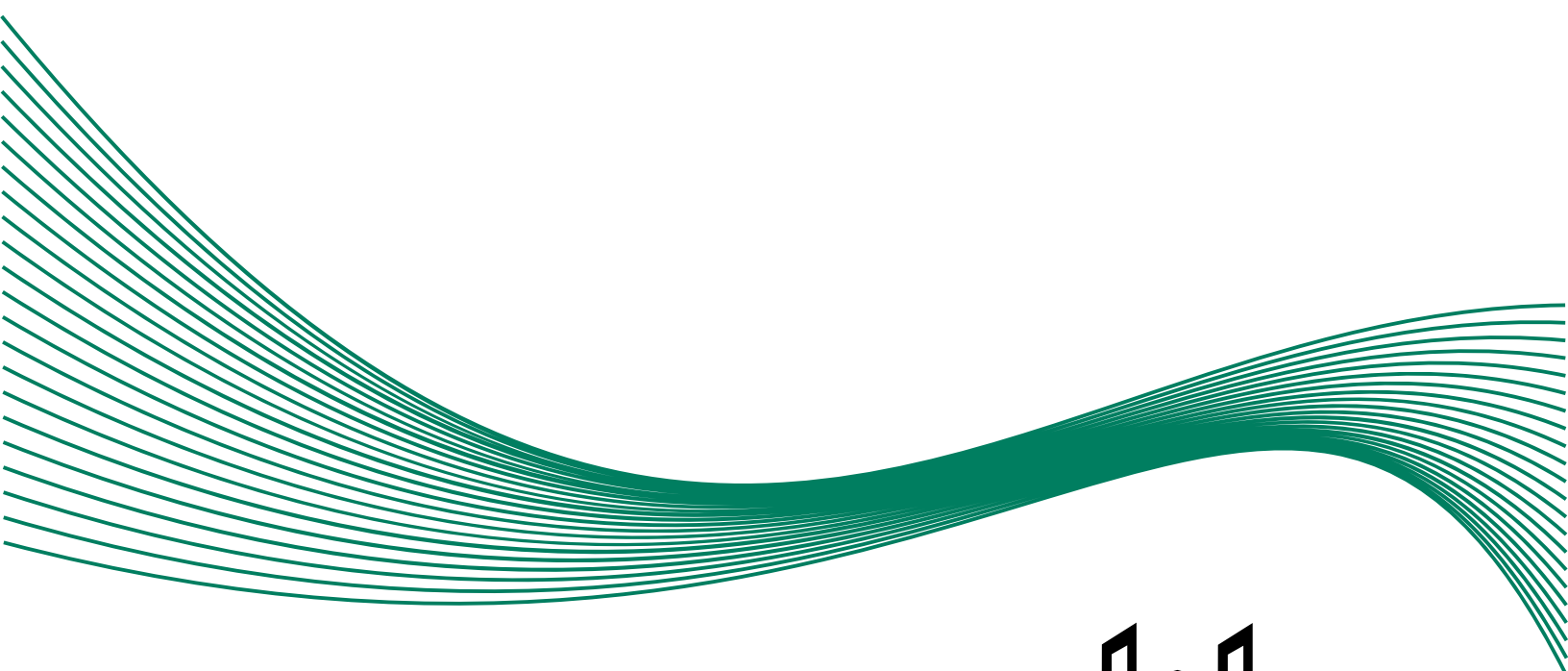
Description	2021			2022			2023		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
Revenues:									
Dept. of Interior Gulf of Mexico	\$ -	\$ -	\$ -	\$ -	\$ 786,007	\$ 786,007	0.00%	\$ 786,007	0.00%
Interest Earnings	-	-	2,800	4,229	44,799	49,028	1651.00%	50,000	1.98%
Operating Transfers In	-	-	834,307	-	-	-	-100.00%	-	0.00%
Proceeds From Bond Sales	-	-	12,056,951	12,056,951	(12,056,951)	-	-100.00%	-	0.00%
Total revenues	-	-	12,894,058	12,061,180	(11,226,145)	835,035		836,007	
Expenditures:									
Debt service:									
Interest On Long-Term Debt	-	-	-	-	328,501	328,501	0.00%	560,475	70.62%
Paying Agent Fees	-	-	-	889	(889)	-	0.00%	-	0.00%
Total debt service	-	-	-	889	327,612	328,501		560,475	
Transfers:									
Transfer to Road/Drainage Fund	-	-	12,056,951	-	-	-	-100.00%	-	0.00%
Total transfers	-	-	12,056,951	-	-	-		-	
Total expenditures	-	-	12,056,951	889	327,612	328,501		560,475	
Net change in fund balance	-	-	837,107			506,534		275,532	
Fund Balance - Beginning	-	-	-			-		506,534	
Fund balance - Ending	\$ -	\$ -	\$ 837,107			\$ 506,534		\$ 782,066	

Hurricane Recovery Revenue Note, Series 2022A
Fund Number: 220

Description	2021			2022			2023		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
Revenues:									
Interest Earnings	\$ -	\$ -	\$ 45	\$ 57	\$ -	\$ 57	26.67%	\$ 60	5.26%
Proceeds From Bond Sales	-	-	20,000,000	20,000,000	-	20,000,000	0.00%	-	-100.00%
Transfer From Roads & Drainage	-	-	20,271,250	271,250	20,000,000	20,271,250	0.00%	631,000	-96.89%
Total revenues	-	-	40,271,295	20,271,307	20,000,000	40,271,307		631,060	
Expenditures:									
Debt service:									
Long-Term Debt Redeemed	-	-	20,000,000	-	20,000,000	20,000,000	0.00%	-	-100.00%
Interest On Long-Term Debt	-	-	271,250	271,250	-	271,250	0.00%	630,000	132.26%
Paying Agent Fees	-	-	1,000	1,000	-	1,000	0.00%	1,000	0.00%
Expenses Of Bond Sales	-	-	50,675	50,675	-	50,675	0.00%	-	-100.00%
Total debt service	-	-	20,322,925	322,925	20,000,000	20,322,925		631,000	
Transfers:									
Transfers Out	-	-	19,948,225	19,948,225	-	19,948,225	0.00%	-	-100.00%
Total transfers	-	-	19,948,225	19,948,225	-	19,948,225		-	
Total expenditures	-	-	40,271,150	20,271,150	20,000,000	40,271,150		631,000	
Net change in fund balance	-	-	145			157		60	
Fund Balance - Beginning	-	-	-			-		157	
Fund balance - Ending	\$ -	\$ -	\$ 145			\$ 157		\$ 217	

CAPITAL PROJECT FUNDS

Annual Budget 2023



Capital Projects Funds Summary Statement

Description	2021			2022			2023		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
Revenues:									
Intergovernmental revenues	\$ 241,446	\$ -	\$ -	\$ 12,708	\$ -	\$ 12,708	0.00%	\$ 6,000,000	47114.35%
Fees, charges, and commissions	26,340	-	-	84,250	-	84,250	0.00%	-	-100.00%
Investment earnings	89,756	82,340	130,640	37,572	7,058	44,630	-65.84%	43,925	-1.58%
Dept. of Interior Gulf of Mexico	-	-	786,007	786,007	(786,007)	-	-100.00%	-	0.00%
Total Revenues	357,542	82,340	916,647	920,537	(778,949)	141,588		6,043,925	
Expenditures:									
Operating Services	10,452	-	-	-	-	-	0.00%	-	0.00%
Debt Service	-	-	-	48,263	(48,263)	-	0.00%	-	0.00%
Capital Outlay	3,380,199	3,746,331	18,978,682	671,337	7,399,799	8,071,136	-57.47%	16,456,189	103.89%
Total Expenditures	3,390,651	3,746,331	18,978,682	719,600	7,351,536	8,071,136		16,456,189	
Excess (deficiency) of revenues over expenditures	(3,033,109)	(3,663,991)	(18,062,035)	200,937	(8,130,485)	(7,929,548)		(10,412,264)	
Other financing sources (uses):									
Transfer in	-	-	12,056,951	-	12,056,951	12,056,951	0.00%	-	-100.00%
Transfer out	-	(500)	(930,807)	-	(930,807)	(930,807)	0.00%	(500)	-99.95%
Total Other Financing Sources	-	(500)	11,126,144	-	11,126,144	11,126,144		(500)	
Net change in Fund Balance	(3,033,109)	(3,664,491)	(6,935,891)	200,937	2,995,659	3,196,596		(10,412,764)	
Fund Balance - Beginning	10,687,238	4,113,712	7,654,129			7,654,129		10,850,725	
Fund Balance - Ending	\$ 7,654,129	\$ 449,221	\$ 718,238			\$ 10,850,725		\$ 437,961	

**Recreation Facilities Construction
Fund Number: 302**

Description	2021		2022				2023		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
Revenues:									
Interest Earnings	\$ 2,792	\$ 1,750	\$ 1,750	\$ 352	\$ 2,648	\$ 3,000	71.43%	\$ 3,500	16.67%
Zoning Subdivision Fees	26,340	-	-	84,250	-	84,250	0.00%	-	-100.00%
Total revenues	29,132	1,750	1,750	84,602	2,648	87,250		3,500	
Expenditures:									
Operating services:									
Maintenance Of Property & Equipment	10,452	-	-	-	-	-	0.00%	-	0.00%
Total capital outlay	10,452	-	-	-	-	-		-	
Capital outlay:									
Improvements Other Than Buildings	12,210	539,000	443,000	-	35,409	35,409	-92.01%	488,677	1280.09%
Total capital outlay	12,210	539,000	443,000	-	35,409	35,409		488,677	
Transfers:									
Transfer to Recreation	-	-	96,000	-	96,000	96,000	0.00%	-	-100.00%
Total transfers	-	-	96,000	-	96,000	96,000		-	
Total expenditures	22,662	539,000	539,000	-	131,409	131,409		488,677	
Net change in fund balance	6,470	(537,250)	(537,250)			(44,159)		(485,177)	
Fund balance - Beginning	553,815	568,095	560,285			560,285		516,126	
Fund balance - Ending	\$ 560,285	\$ 30,845	\$ 23,035			\$ 516,126		\$ 30,949	

Recreation Facilities Construction
Fund Number: 302
Narrative Explanation of Capital Outlay
For Requested Year 2023

Capital undefined Outlay:	Amount	Detailed Description	Sub-total
Improvements Other Than Buildings	\$ 488,677	Bayou Gauche Park Improvements	\$ 25,283
		Boutte Park Improvements	138,344
		Destrehan Park Improvements	109,433
		Hahnville Park Improvements	86,872
		Luling Park Improvements	87,513
		Norco Park Improvements	41,232
Grand Total Requested:	\$ 488,677		

**West Bank Hurricane Protection Levee
Fund Number: 310**

Description	2021			2022			2023		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
Revenues:									
Interest Earnings	\$ 84,517	\$ 80,000	\$ 80,000	\$ (11,441)	\$ 38,841	\$ 27,400	-65.75%	\$ 27,400	0.00%
Total revenues	84,517	80,000	80,000	(11,441)	38,841	27,400		27,400	
Expenditures:									
Capital outlay:									
Improvements Other Than Buildings	2,910,963	2,541,384	5,530,365	583,731	4,946,634	5,530,365	0.00%	188,159	-96.60%
Architectural-Engineering Fees	37,013	254,212	350,199	7,140	343,059	350,199	0.00%	-	-100.00%
Other Fees	178,567	411,735	623,167	67,758	555,409	623,167	0.00%	50,000	-91.98%
Total capital outlay	3,126,543	3,207,331	6,503,731	658,629	5,845,102	6,503,731		238,159	
Total expenditures	3,126,543	3,207,331	6,503,731	658,629	5,845,102	6,503,731		238,159	
Net change in fund balance	(3,042,026)	(3,127,331)	(6,423,731)			(6,476,331)		(210,759)	
Fund balance - Beginning	9,729,116	3,139,344	6,687,090			6,687,090		210,759	
Fund balance - Ending	\$ 6,687,090	\$ 12,013	\$ 263,359			\$ 210,759		\$ -	

**Westbank Hurricane Protection Levee
Fund Number: 310
Narrative Explanation of Capital Outlay
For Requested Year 2023**

Capital undefined Outlay:	Amount	Detailed Description	Sub-total
Improvements Other Than Buildings	\$ 188,159	Kellogg Pump Station T-Wall	\$ 188,159
Other Fees	\$ 50,000	Inspection (3.5%)	\$ 25,000
		Testing (Vibration Monitoring, Compaction, Soil etc -2%)	25,000
Grand Total Requested:	\$ 238,159		

**Gomesa Construction Fund
Fund Number: 312**

Description	2021			2022			2023		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
Revenues:									
Dept. of Interior Gulf of Mexico	\$ -	\$ -	\$ 786,007	\$ 786,007	\$ (786,007)	\$ -	-100.00%	\$ -	0.00%
Interest Earnings	-	-	48,300	48,517	(35,517)	13,000	-73.08%	13,000	0.00%
Operating Transfers In	-	-	12,056,951	-	12,056,951	12,056,951	0.00%	-	-100.00%
Total revenues	-	-	12,891,258	834,524	11,235,427	12,069,951		13,000	
Expenditures:									
Interest On Long-Term Debt	-	-	-	48,263	(48,263)	-	0.00%	-	0.00%
Total debt service	-	-	-	48,263	(48,263)	-		-	
Capital outlay:									
Improvements Other Than Buildings	-	-	9,510,337	-	-	-	-100.00%	8,900,409	0.00%
Architectural-Engineering Fees	-	-	1,914,862	-	912,536	912,536	-52.34%	828,944	-9.16%
Other Fees	-	-	606,752	-	606,752	606,752	0.00%	-	-100.00%
Total capital outlay	-	-	12,031,951	-	1,519,288	1,519,288		9,729,353	
Transfers:									
Transfer to Road/Drainage Fund	-	-	834,307	-	834,307	834,307	0.00%	-	-100.00%
Total transfers	-	-	834,307	-	834,307	834,307		-	
Total expenditures	-	-	12,866,258	48,263	2,305,332	2,353,595		9,729,353	
Net change in fund balance	-	-	25,000			9,716,356		(9,716,353)	
Fund balance - Beginning	-	-	-			-		9,716,356	
Fund balance - Ending	\$ -	\$ -	\$ 25,000			\$ 9,716,356		\$ 3	

**Gomesa Construction Fund
Account Number: 312-420260
Narrative Explanation of Capital Outlay
For Requested Year 2023**

Capital Outlay:	Amount	Detailed Description	Sub-total
Improvements Other Than Buildings	\$ 8,900,409	Clayton's Ponds	\$ 478,200
		Engineer's Canal Pump Station Upgrades	3,199,001
		King & Hahn Street Drainage Improvements	1,598,000
		Lemoine Lane, Hirsch & St. Mark Street	424,000
		New Sarpy Pump Station	2,170,640
		UP Railroad Drainage Ditch -Outfall Improvements	530,568
		Willowdale Pump Station Bottleneck	500,000
Architectural-Engineering Fees	\$ 828,944	Engineer's Canal Pump Station Upgrades	\$ 300,000
		King & Hahn Street Drainage Improvements	139,000
		Lemoine Lane, Hirsch & St. Mark Street	32,472
		New Sarpy Pump Station	325,000
		UP Railroad Drainage Ditch -Outfall Improvements	32,472
Grand Total Requested:	\$ 9,729,353		

**LCDBG Public Facilities Construction
Fund Number: 313**

Description	2021			2022			2023		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
Revenues:									
LCDBG - Grant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	\$ 6,000,000	0.00%
LCDBG - SEWER GRANT	241,446	-	-	12,708	-	12,708	0.00%	-	-100.00%
Total revenues	241,446	-	-	12,708	-	12,708		6,000,000	
Expenditures:									
Capital outlay:									
Improvements Other Than Buildings	241,446	-	-	12,708	-	12,708	0.00%	6,000,000	47114.35%
Total capital outlay	241,446	-	-	12,708	-	12,708		6,000,000	
Total expenditures	241,446	-	-	12,708	-	12,708		6,000,000	
Net change in fund balance	-	-	-	-	-	-		-	-
Fund balance - Beginning	-	-	-	-	-	-		-	-
Fund balance - Ending	\$ -	\$ -	\$ -			\$ -		\$ -	

**LCDBG Public Facilities
Account Number: 313
Narrative Explanation of Capital Outlay
For Requested Year 2023**

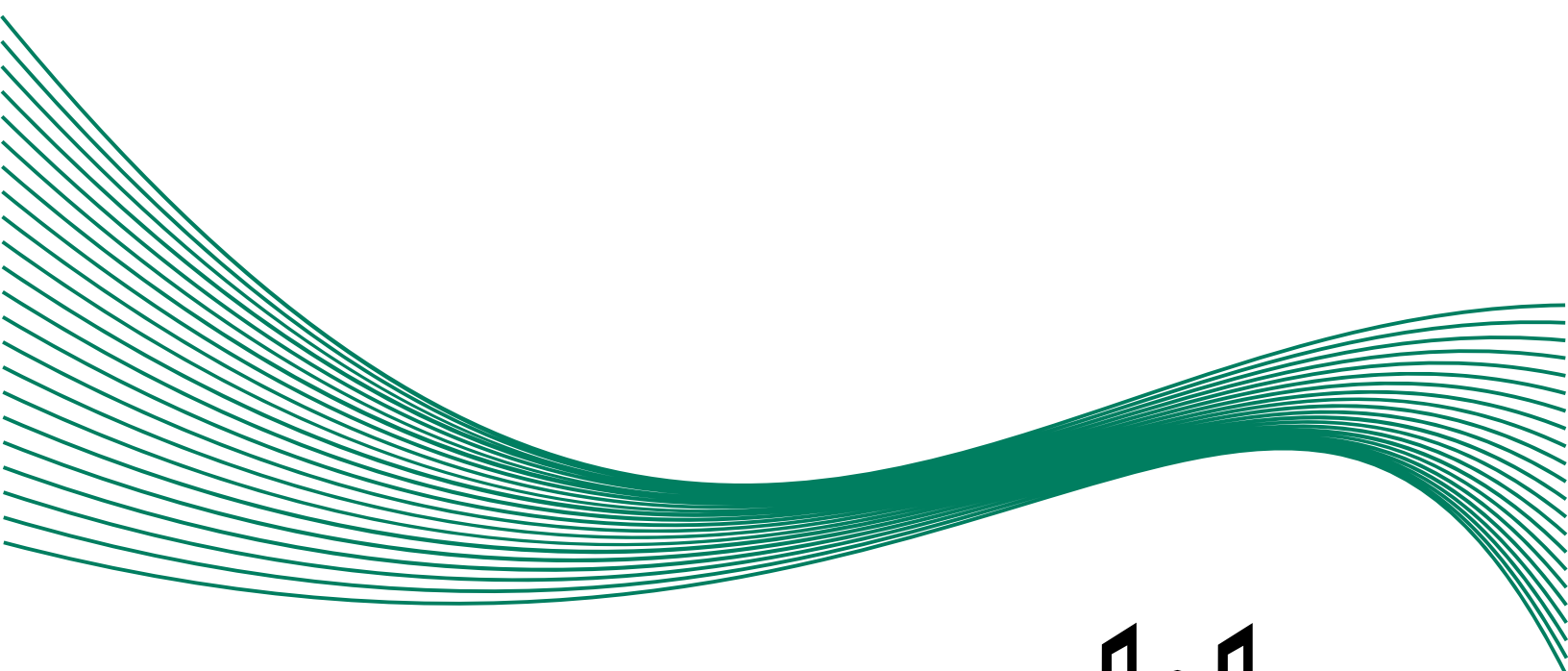
Capital Outlay:	Amount	Detailed Description	Sub-total
Improvements Other Than Buildings	\$ 6,000,000	LWI -Ormond Area Consolidated Drainage Improvements	\$ 6,000,000
Grand Total Requested:	\$ 6,000,000		

**Front Foot Assessment Capital Projects
Fund Number: 316**

Description	2021			2022			2023		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
Revenues:									
Interest Earnings	\$ 2,447	\$ 590	\$ 590	\$ 144	\$ 1,086	\$ 1,230	108.47%	\$ 25	-97.97%
Total revenues	2,447	590	590	144	1,086	1,230		25	
Expenditures:									
Transfers:									
Transfer - Indirect Cost Allocation	-	500	500	-	500	500	0.00%	500	0.00%
Total transfers	-	500	500	-	500	500		500	
Total expenditures	-	500	500	-	500	500		500	
Net change in fund balance	2,447	90	90			730		(475)	
Fund balance - Beginning	404,307	406,273	406,754			406,754		407,484	
Fund balance - Ending	\$ 406,754	\$ 406,363	\$ 406,844			\$ 407,484		\$ 407,009	

ENTERPRISE FUNDS

Annual Budget 2023



**Proprietary Funds
Consolidated Operating And Capital Budget Summary Statement
Fiscal Year Ending December 31, 2023**

Description	2021	2022					2023		
	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
Operating Revenues									
Ad Valorem Taxes	\$ 3,681,460	\$ 3,450,000	\$ 3,450,000	\$ 3,440,912	\$ 12,647	\$ 3,453,559	0.10%	\$ 3,913,000	13.30%
Charges for services	24,451,172	27,415,809	27,415,809	11,194,276	14,854,767	26,049,043	-4.99%	28,544,763	9.58%
Connection and service fees	521,704	440,169	440,169	263,844	175,827	439,671	-0.11%	384,548	-12.54%
Delinquent charges	350,094	562,000	562,000	262,384	240,616	503,000	-10.50%	420,000	-16.50%
Intergovernmental revenues	5,276,420	-	-	5,167,336	4,200,839	9,368,175	0.00%	-	-100.00%
Non-employer contributions	93,892	-	-	-	-	-	0.00%	-	0.00%
OPEB Contributions	218,721	-	-	-	-	-	0.00%	-	0.00%
Miscellaneous	35,532	40,000	40,000	14,833	28,137	42,970	7.42%	28,500	-33.67%
Total Operating revenues	34,628,995	31,907,978	31,907,978	20,343,585	19,512,833	39,856,418		33,290,811	
Operating Expenses									
Personal Services	10,889,609	12,971,584	12,971,584	5,127,645	6,379,817	11,507,462	-11.29%	14,353,758	24.73%
Operating Services	10,287,688	9,801,913	9,801,913	3,095,756	6,133,982	9,229,738	-5.84%	10,727,143	16.22%
Material & Supplies	3,061,626	3,837,897	3,837,897	1,194,782	2,456,474	3,651,256	-4.86%	4,092,792	12.09%
Other Charges	6,944,159	7,765,781	7,765,781	18,520	7,932,704	7,951,224	2.39%	7,556,387	-4.97%
Capital Outlay	-	-	-	5,889	(5,889)	-	0.00%	-	0.00%
Intergovernmental	372,093	371,340	371,340	227,535	185,264	412,799	11.16%	415,918	0.76%
Total Operating expenses	31,555,175	34,748,515	34,748,515	9,670,127	23,082,352	32,752,479		37,145,998	
Operating Income (loss)	3,073,820	(2,840,537)	(2,840,537)	10,673,458	(3,569,519)	7,103,939		(3,855,187)	
Non-Operating Revenues (Expenses)									
Investment earnings	50,085	154,111	154,111	61,327	122,474	183,801	19.27%	118,750	-35.39%
Proceeds/(Loss) on sale of Assets	43,845	23,000	23,000	8,841	1,842,332	1,851,173	7948.58%	2,100,758	13.48%
Amortication - Expense	-	(1,132)	(1,132)	-	(1,132)	(1,132)	0.00%	(1,132)	0.00%
Bond interest and paying agent fees	(804,417)	(884,362)	(884,362)	(319,209)	(281,716)	(600,925)	-32.05%	(557,175)	-7.28%
Total Non-operating revenues (expenses)	(710,487)	(708,383)	(708,383)	(249,041)	1,681,958	1,432,917		1,661,201	
Income (loss) before contributions and transfers	2,363,333	(3,548,920)	(3,548,920)	10,424,417	(1,887,561)	8,536,856	-340.55%	(2,193,986)	-125.70%
Issuance of Bond	-	2,600,000	2,600,000	-	4,312,181	4,312,181	65.85%	3,500,000	-18.83%
Transfer in	1,454,082	1,821,000	1,821,000	701,000	345,000	1,046,000	-42.56%	1,922,000	83.75%
Transfer out	(938,834)	(1,086,000)	(1,086,000)	(1,115,000)	54,000	(1,061,000)	-2.30%	(1,086,000)	2.36%
Change in Net Position	2,878,581	(213,920)	(213,920)	-	-	12,834,037		2,142,014	

Proprietary Funds (Continued)
Consolidated Operating And Capital Budget Summary Statement
Fiscal Year Ending December 31, 2023

Description	2021			2022			2023		
	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
Total net position - Beginning	105,896,512	112,168,571	112,168,571	-	-	108,775,093	-3.03%	121,609,130	11.80%
Total net position - Beginning as restated	105,896,512	112,168,571	112,168,571			108,775,093	-3.03%	121,609,130	11.80%
Total net position - Ending	\$ 108,775,093	\$ 111,954,651	\$ 111,954,651			\$ 121,609,130		\$ 123,751,144	
Net investment in capital assets	\$ 90,803,675	\$ 80,277,804	\$ 80,277,804			\$ 77,219,092		\$ 86,264,564	
Restricted for debt service	2,064,573	2,477,996	2,477,996			2,486,029		2,488,298	
Restricted for capital projects	7,726,022	10,280,009	10,280,009			10,634,879		17,884,311	
Unrestricted	\$ 8,180,823	\$ 18,918,842	\$ 18,918,842			\$ 31,269,130		\$ 17,113,971	

**Wastewater Fund
Fund Number: 401**

Description	2021			2022			2023		
	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
Beginning Net Assets:									
Invested in Capital Assets, Net of Debt	\$ 60,340,104	\$ 45,719,842	\$ 45,719,842			\$ 59,578,348		\$ 50,765,886	
Restricted for Debt Service	337,535	752,086	752,086			337,535		772,016	
Restricted for Capital Projects	5,191,844	5,208,839	5,208,839			5,191,844		5,675,724	
Unrestricted	(551,949)	20,509,032	20,509,032			2,191,135		18,646,683	
Total Beginning Net Assets	65,317,534	72,189,799	72,189,799			67,298,862		75,860,309	
Revenues:									
Ad Valorem	3,681,460	3,450,000	3,450,000	3,440,912	12,647	3,453,559	0.10%	3,913,000	13.30%
AMERICAN RESCUE PLAN ACT OF 2021	5,157,026	-	-	5,157,027	-	5,157,027	0.00%	-	-100.00%
Disaster Relief (Fema)	37,248	-	-	2,418	2,912,260	2,914,678	0.00%	-	-100.00%
Enviromental Protection Agency	-	-	-	5,801	29,850	35,651	0.00%	-	-100.00%
Miscellaneous Revenue	1,350	-	-	970	-	970	0.00%	-	-100.00%
Sewer Charges	8,278,158	9,271,800	9,271,800	2,976,141	5,354,200	8,330,341	-10.15%	8,496,948	2.00%
Connection Charges	145,554	150,000	150,000	171,420	43,580	215,000	43.33%	175,000	-18.60%
Inspection Fees	3,750	4,000	4,000	1,625	1,875	3,500	-12.50%	4,500	28.57%
Interest Earnings	20,513	17,350	17,350	30,089	43,711	73,800	325.36%	56,250	-23.78%
Rents - Lease	3,000	3,000	3,000	-	3,000	3,000	0.00%	3,000	0.00%
Utility Rebates	314	-	-	88	65	153	0.00%	90	-41.18%
Non-employer Contribution	48,474	-	-	-	-	-	0.00%	-	0.00%
Benefit Contribution	113,490	-	-	-	-	-	0.00%	-	0.00%
Proceeds From Bond Sales	-	2,600,000	2,600,000	-	4,312,181	4,312,181	65.85%	3,500,000	-18.83%
Proceeds From The Sale Of Assets	-	-	-	4,100	10,320	14,420	0.00%	-	-100.00%
Transfer From General Fund	-	150,000	150,000	-	150,000	150,000	0.00%	150,000	0.00%
Trans. From Sewer Rev Bond Sk	-	372,000	372,000	372,000	(372,000)	-	-100.00%	376,000	0.00%
Transfer from 1/2% Sinking	326,000	329,000	329,000	329,000	-	329,000	0.00%	331,000	0.61%
Total Revenues	17,816,337	16,347,150	16,347,150	12,491,591	12,501,689	24,993,280		17,005,788	
Total Means Of Financing	83,133,871	88,536,949	88,536,949	12,491,591	12,501,689	92,292,142		92,866,097	

Wastewater Fund (Continued)
Fund Number: 401

Description	2021			2022			2023		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
Expenditures:									
Personal services	5,456,214	6,749,953	6,749,953	2,648,829	3,298,001	5,946,830	-11.90%	7,369,435	23.92%
Operating services	3,954,744	2,871,396	2,871,396	904,696	1,932,829	2,837,525	-1.18%	2,982,317	5.10%
Materials & supplies	1,119,319	1,677,997	1,677,997	472,526	1,246,480	1,719,006	2.44%	1,783,392	3.75%
Other charges	4,422,205	4,951,331	4,951,331	14,309	4,925,140	4,939,449	-0.24%	5,192,987	5.13%
Debt service	25,229	22,574	22,574	18,140	4,434	22,574	0.00%	22,574	0.00%
Capital Outlay	-	-	-	5,889	(5,889)	-	0.00%	-	0.00%
Intergovernmental	331,480	324,990	324,990	209,273	157,176	366,449	12.76%	367,250	0.22%
Transfers	525,818	625,000	625,000	-	600,000	600,000	-4.00%	625,000	4.17%
Total Expenditures	15,835,009	17,223,241	17,223,241	4,273,662	12,158,171	16,431,833		18,342,955	
Excess (Deficiency) Of Current Revenues Over Expenditures	1,981,328	(876,091)	(876,091)	-	-	8,561,447		(1,337,167)	
Changes In Net Assets	1,981,328	(876,091)	(876,091)			8,561,447		(1,337,167)	
Ending Net Assets:									
Invested in Capital Assets, Net of Debt	59,578,348	45,177,778	45,177,778			50,765,886		48,664,771	
Restricted for Debt Service	337,535	751,408	751,408			772,016		771,285	
Restricted for Capital Projects	5,191,844	5,358,839	5,358,839			5,675,724		5,675,724	
Unrestricted	\$ 2,191,135	\$ 20,025,683	\$ 20,025,683			\$ 18,646,683		\$ 19,411,362	

**Wastewater Administration
Account Number: 401-420451**

Description	2021			2022				2023	
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
Expenditures:									
Personal Services:									
Regular Salaries & Wages	\$ 328,792	\$ 339,336	\$ 339,336	\$ 134,178	\$ 170,822	\$ 305,000	-10.12%	\$ 360,000	18.03%
Retirement	40,233	39,024	39,024	15,415	19,585	35,000	-10.31%	41,000	17.14%
Payroll Expense-Retirement Liability	(64,575)	-	-	-	-	-	0.00%	-	0.00%
Pension Expense-Retirement Liability	(373,581)	-	-	-	-	-	0.00%	-	0.00%
Life/Health Insurance	74,425	99,963	99,963	37,058	37,942	75,000	-24.97%	80,000	6.67%
Workmen's Compensation	1,644	1,697	1,697	590	260	850	-49.91%	550	-35.29%
Unemployment	33	34	34	13	17	30	-11.76%	35	16.67%
Medicare	4,685	4,920	4,920	1,906	2,294	4,200	-14.63%	5,100	21.43%
Disability	960	1,120	1,120	495	505	1,000	-10.71%	1,250	25.00%
Post Employees Health Care	192,898	211,589	211,589	96,904	100,096	197,000	-6.89%	205,000	4.06%
Deferred Compensation	3,168	2,769	2,769	1,574	1,326	2,900	4.73%	4,200	44.83%
Dental	360	480	480	210	240	450	-6.25%	500	11.11%
OPEB Contribution	11,508	11,877	11,877	4,696	5,804	10,500	-11.59%	12,500	19.05%
OPEB Expense	(119,171)	-	-	-	-	-	0.00%	-	0.00%
Miscellaneous	45	400	400	-	400	400	0.00%	400	0.00%
Total Personal Services	101,424	713,209	713,209	293,039	339,291	632,330		710,535	
Operating Services:									
Advertising, Dues & Subscriptions	2,097	1,930	1,930	621	1,899	2,520	30.57%	2,626	4.21%
Printing, Duplication, Typing	763	900	900	113	787	900	0.00%	1,000	11.11%
Postage And Box Rent	108	500	500	47	353	400	-20.00%	400	0.00%
Telephone	14,904	17,842	17,842	6,133	11,274	17,407	-2.44%	18,199	4.55%
Maintenance Of Property & Equipment	10,101	7,500	7,500	115	7,376	7,491	-0.12%	7,524	0.44%
Contractual Services	2,285	15,520	15,520	7,505	7,921	15,426	-0.61%	15,687	1.69%
Professional Services	-	33,250	33,250	-	28,050	28,050	-15.64%	30,710	9.48%
Insurance - Fire & Casualty Property	14,085	26,799	26,799	4,203	22,082	26,285	-1.92%	31,899	21.36%
Insurance - Auto Coverage	20,653	20,905	20,905	1,976	2,501	4,477	-78.58%	3,939	-12.02%
Insurance - Employee Liability	926	975	975	337	863	1,200	23.08%	1,359	13.25%
Insurance - General Liability	5,866	6,160	6,160	2,048	4,257	6,305	2.35%	6,705	6.34%
Total Operating Services	71,788	132,281	132,281	23,098	87,363	110,461		120,048	

Wastewater Administration (Continued)
Account Number: 401-420451

Description	2021	2022				2023			
	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
Materials & Supplies:									
Non Consumable Office Supplies	-	5,000	5,000	-	5,000	5,000	0.00%	5,000	0.00%
Office Supplies	1,901	5,000	5,000	1,310	2,690	4,000	-20.00%	4,000	0.00%
Food & Clothing	800	2,800	2,800	120	1,930	2,050	-26.79%	2,300	12.20%
Maintenance Of Buildings & Grounds	-	500	500	-	400	400	-20.00%	450	12.50%
Vehicle Supplies(Gas, Oil, Antifreeze)	2,355	5,230	5,230	1,709	3,141	4,850	-7.27%	5,595	15.36%
Miscellaneous	8,073	9,500	9,500	-	8,500	8,500	-10.53%	8,500	0.00%
Equipment And Vehicle Repair Parts	-	2,850	2,850	-	2,250	2,250	-21.05%	2,250	0.00%
Small Pumps	-	-	-	9,437	(9,437)	-	0.00%	-	0.00%
Total Materials & Supplies	13,129	30,880	30,880	12,576	14,474	27,050		28,095	
Other Charges:									
Travel	419	3,500	3,500	10	2,490	2,500	-28.57%	3,000	20.00%
Judgements & Damages	-	500	500	-	500	500	0.00%	500	0.00%
Official Fees	50	1,000	1,000	-	1,000	1,000	0.00%	1,000	0.00%
Depreciation	5,414	5,057	5,057	-	4,500	4,500	-11.01%	4,725	5.00%
Miscell.Aneous	37,403	50,000	50,000	-	40,000	40,000	-20.00%	50,000	25.00%
Total Other Charges	43,286	60,057	60,057	10	48,490	48,500		59,225	
Debt Service:									
Interest On Long-Term Debt	-	22,574	22,574	-	22,574	22,574	0.00%	22,574	0.00%
Total Debt Service	-	22,574	22,574	-	22,574	22,574		22,574	
Intergovernmental:									
Cont. To Retirement Ded. From Tax Coll	121,809	91,500	91,500	114,949	-	114,949	25.63%	109,500	-4.74%
Cost Of Ad Valorem Tax Collection	-	1,500	1,500	-	1,500	1,500	0.00%	1,500	0.00%
Intergovernmental Service Charges	209,671	231,990	231,990	94,324	155,676	250,000	7.76%	256,250	2.50%
Total Intergovernmental	331,480	324,990	324,990	209,273	157,176	366,449		367,250	
Total Expenditures	\$ 561,107	\$ 1,283,991	\$ 1,283,991	\$ 537,996	\$ 669,368	\$ 1,207,364		\$ 1,307,727	

**Wastewater Collection & Maintenance
Account Number: 401-420452**

Description	2021			2022				2023	
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
Expenditures:									
Personal Services:									
Regular Salaries & Wages	\$ 2,426,291	\$ 2,682,937	\$ 2,682,937	\$ 1,021,734	\$ 1,328,266	\$ 2,350,000	-12.41%	\$ 2,830,000	20.43%
FICA	3,767	-	-	1,524	1,691	3,215	0.00%	7,500	133.28%
Retirement	289,282	303,407	303,407	114,650	145,350	260,000	-14.31%	326,000	25.38%
Life/Health Insurance	382,342	549,882	549,882	182,714	180,286	363,000	-33.99%	505,000	39.12%
Workmen's Compensation	36,537	165,364	165,364	58,690	46,310	105,000	-36.50%	105,000	0.00%
Unemployment	243	268	268	102	133	235	-12.31%	250	6.38%
Medicare	35,041	38,903	38,903	14,908	19,092	34,000	-12.60%	41,500	22.06%
Disability	5,803	8,854	8,854	3,205	3,395	6,600	-25.46%	9,400	42.42%
Deferred Compensation	46,074	47,086	47,086	25,658	37,342	63,000	33.80%	66,000	4.76%
Dental	3,095	3,840	3,840	1,530	1,570	3,100	-19.27%	4,000	29.03%
OPEB Contribution	84,920	93,903	93,903	35,761	45,239	81,000	-13.74%	100,000	23.46%
Miscellaneous	5,696	10,000	10,000	2,327	7,673	10,000	0.00%	10,000	0.00%
Total Personal Services	3,319,091	3,904,444	3,904,444	1,462,803	1,816,347	3,279,150		4,004,650	
Operating Services:									
Advertising, Dues & Subscriptions	100	1,500	1,500	1,900	400	2,300	53.33%	1,000	-56.52%
Printing, Duplication, Typing	220	500	500	113	387	500	0.00%	500	0.00%
Electrical (Light And Power)	443,354	420,000	420,000	138,064	316,686	454,750	8.27%	486,583	7.00%
Natural Gas	26	100	100	-	100	100	0.00%	100	0.00%
Water	3,418	4,750	4,750	619	4,781	5,400	13.68%	5,010	-7.22%
Postage And Box Rent	-	250	250	1	249	250	0.00%	250	0.00%
Telephone	23,780	28,933	28,933	11,745	17,169	28,914	-0.07%	29,193	0.96%
Rentals	1,080,856	317,500	317,500	66,052	239,488	305,540	-3.77%	329,110	7.71%
Maintenance Of Property & Equipment	862,337	242,728	242,728	48,511	195,339	243,850	0.46%	258,428	5.98%
Contractual Services	52,266	65,950	65,950	15,259	53,188	68,447	3.79%	70,947	3.65%
Professional Services	19,581	36,000	36,000	106,291	15,709	122,000	238.89%	57,000	-53.28%
Insurance - Auto Coverage	172,012	174,210	174,210	16,203	25,842	42,045	-75.87%	40,702	-3.19%
Insurance - Employee Liability	9,476	9,950	9,950	3,443	8,750	12,193	22.54%	13,781	13.02%
Insurance - General Liability	60,041	63,045	63,045	20,908	43,182	64,090	1.66%	68,012	6.12%
Total Operating Services	2,727,467	1,365,416	1,365,416	429,109	921,270	1,350,379		1,360,616	

Wastewater Collection & Maintenance (Continued)
Account Number: 401-420452

Description	2021	2022				2023			
	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
Materials & Supplies:									
Non Consumable Office Supplies	7,904	90,000	90,000	5,546	84,454	90,000	0.00%	90,000	0.00%
Office Supplies	1,792	4,500	4,500	1,911	2,089	4,000	-11.11%	4,000	0.00%
Medical, Drugs	535	1,300	1,300	281	719	1,000	-23.08%	1,000	0.00%
Food & Clothing	9,028	18,600	18,600	12,323	6,277	18,600	0.00%	18,600	0.00%
Maintenance Of Buildings & Grounds	41,853	66,500	66,500	5,671	60,829	66,500	0.00%	66,500	0.00%
Vehicle Supplies(Gas, Oil, Antifreeze)	46,024	125,000	125,000	44,658	80,342	125,000	0.00%	150,000	20.00%
Electrical Components	2,709	-	-	1,260	2,240	3,500	0.00%	3,500	0.00%
Miscellaneous	197,007	317,435	317,435	67,377	252,623	320,000	0.81%	342,400	7.00%
Gravel, Sand, Dirt And Shells	7,318	15,000	15,000	2,878	12,122	15,000	0.00%	15,000	0.00%
Equipment And Vehicle Repair Parts	48,108	50,751	50,751	7,392	43,359	50,751	0.00%	53,289	5.00%
Asphalt And Asphalt Filler	40	25,000	25,000	15	24,985	25,000	0.00%	25,000	0.00%
Misc. (Only Roads & Drainage) Chemicals	13,646	36,750	36,750	4,604	32,146	36,750	0.00%	38,588	5.00%
Tools And Equipment	32,528	57,750	57,750	17,742	40,008	57,750	0.00%	57,750	0.00%
Small Pumps	173,146	215,250	215,250	77,163	138,087	215,250	0.00%	226,013	5.00%
Total Materials & Supplies	581,638	1,023,836	1,023,836	248,821	780,280	1,029,101		1,091,640	
Other Charges:									
Travel	13,377	25,000	25,000	9,684	15,316	25,000	0.00%	25,000	0.00%
Judgements & Damages	-	2,000	2,000	-	2,000	2,000	0.00%	2,000	0.00%
Official Fees	3,485	3,500	3,500	925	2,750	3,675	5.00%	3,749	2.01%
Depreciation	3,192,448	3,393,837	3,393,837	-	3,393,837	3,393,837	0.00%	3,563,529	5.00%
Loss On Deletion Of Fa	-	10,000	10,000	-	10,000	10,000	0.00%	10,000	0.00%
Total Other Charges	3,209,310	3,434,337	3,434,337	10,609	3,423,903	3,434,512		3,604,278	
Total Expenditures	\$ 9,837,506	\$ 9,728,033	\$ 9,728,033	\$ 2,151,342	\$ 6,941,800	\$ 9,093,142		\$ 10,061,184	

**Wastewater Treatment
Account Number: 401-420453**

Description	2021			2022				2023	
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
Expenditures:									
Personal Services:									
Regular Salaries & Wages	\$ 1,506,941	\$ 1,485,101	\$ 1,485,101	\$ 613,900	\$ 831,100	\$ 1,445,000	-2.70%	\$ 1,905,000	31.83%
Retirement	183,522	170,787	170,787	70,599	89,401	160,000	-6.32%	220,000	37.50%
Life/Health Insurance	218,634	257,862	257,862	116,635	115,365	232,000	-10.03%	285,000	22.84%
Workmen's Compensation	3,975	89,294	89,294	33,900	28,100	62,000	-30.57%	69,000	11.29%
Unemployment	151	149	149	61	89	150	0.67%	150	0.00%
Medicare	21,977	21,534	21,534	9,046	11,954	21,000	-2.48%	28,000	33.33%
Disability	3,161	4,901	4,901	1,671	1,829	3,500	-28.59%	6,400	82.86%
Deferred Compensation	42,689	48,533	48,533	24,824	35,176	60,000	23.63%	71,000	18.33%
Dental	1,539	1,560	1,560	780	820	1,600	2.56%	2,100	31.25%
OPEB Contribution	52,745	51,979	51,979	21,487	28,013	49,500	-4.77%	67,000	35.35%
Miscellaneous	365	600	600	84	516	600	0.00%	600	0.00%
Total Personal Services	2,035,699	2,132,300	2,132,300	892,987	1,142,363	2,035,350		2,654,250	
Operating Services:									
Advertising, Dues & Subscriptions	-	600	600	-	600	600	0.00%	600	0.00%
Printing, Duplication, Typing	-	2,000	2,000	-	2,000	2,000	0.00%	2,000	0.00%
Electrical (Light And Power)	549,960	615,000	615,000	165,727	359,811	525,538	-14.55%	609,565	15.99%
Natural Gas	-	100	100	-	100	100	0.00%	100	0.00%
Water	3,190	5,044	5,044	545	4,499	5,044	0.00%	5,044	0.00%
Telephone	7,185	25,500	25,500	2,571	18,009	20,580	-19.29%	20,992	2.00%
Rentals	80,067	55,000	55,000	82,237	107,588	189,825	245.14%	190,000	0.09%
Maintenance Of Property & Equipment	230,172	304,235	304,235	106,718	194,017	300,735	-1.15%	315,772	5.00%
Contractual Services	39,447	45,177	45,177	20,587	24,600	45,187	0.02%	47,436	4.98%
Professional Services	137,335	174,720	174,720	44,628	121,592	166,220	-4.86%	166,220	0.00%
Insurance - Fire & Casualty Property	33,418	69,118	69,118	11,910	57,390	69,300	0.26%	90,390	30.43%
Insurance - Auto Coverage	33,476	33,900	33,900	3,161	4,169	7,330	-78.38%	6,565	-10.44%
Insurance - Employee Liability	5,620	5,905	5,905	2,037	5,024	7,061	19.58%	7,914	12.08%
Insurance - General Liability	35,619	37,400	37,400	12,368	24,797	37,165	-0.63%	39,055	5.09%
Total Operating Services	1,155,489	1,373,699	1,373,699	452,489	924,196	1,376,685		1,501,653	

Wastewater Treatment (Continued)
Account Number: 401-420453

Description	2021			2022			2023		
	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
Materials & Supplies:									
Non Consumable Office Supplies	20,032	23,000	23,000	756	22,244	23,000	0.00%	23,000	0.00%
Office Supplies	3,633	4,500	4,500	316	4,184	4,500	0.00%	4,500	0.00%
Medical, Drugs	299	850	850	215	635	850	0.00%	850	0.00%
Food & Clothing	10,685	8,950	8,950	5,241	5,959	11,200	25.14%	11,200	0.00%
Maintenance Of Buildings & Grounds	25,008	27,500	27,500	20,677	9,323	30,000	9.09%	31,375	4.58%
Vehicle Supplies(Gas, Oil, Antifreeze)	15,544	20,000	20,000	7,867	16,333	24,200	21.00%	26,400	9.09%
Electrical Components	-	-	-	-	25,000	25,000	0.00%	25,000	0.00%
Miscellaneous	138,374	211,426	211,426	86,397	134,353	220,750	4.41%	226,269	2.50%
Gravel, Sand, Dirt And Shells	15,744	8,405	8,405	-	8,405	8,405	0.00%	8,615	2.50%
Equipment And Vehicle Repair Parts	108,654	105,000	105,000	34,358	70,642	105,000	0.00%	110,250	5.00%
Asphalt And Asphalt Filler	-	15,000	15,000	-	15,000	15,000	0.00%	15,000	0.00%
LAb Chemicals-Supplies	9,328	13,650	13,650	2,800	12,150	14,950	9.52%	15,698	5.00%
Misc. (Only Roads & Drainage) Chemicals	139,056	150,000	150,000	40,097	109,903	150,000	0.00%	135,000	-10.00%
Tools And Equipment	23,494	15,000	15,000	12,457	(2,457)	10,000	-33.33%	10,500	5.00%
Small Pumps	14,701	20,000	20,000	(52)	20,052	20,000	0.00%	20,000	0.00%
Total Materials & Supplies	524,552	623,281	623,281	211,129	451,726	662,855		663,657	
Other Charges:									
Travel	4,360	5,000	5,000	3,440	1,560	5,000	0.00%	5,000	0.00%
Official Fees	190	1,000	1,000	250	250	500	-50.00%	1,000	100.00%
Depreciation	1,165,059	1,450,937	1,450,937	-	1,450,937	1,450,937	0.00%	1,523,484	5.00%
Total Other Charges	1,169,609	1,456,937	1,456,937	3,690	1,452,747	1,456,437		1,529,484	
Heavy Movable Equipment	-	-	-	5,889	(5,889)	-	0.00%	-	0.00%
Total Debt Service	-	-	-	5,889	(5,889)	-		-	
Total Expenditures	\$ 4,885,349	\$ 5,586,217	\$ 5,586,217	\$ 1,566,184	\$ 3,965,143	\$ 5,531,327		\$ 6,349,044	

**Wastewater Administration
Transfers
Account Number: 401-485000**

Description	2021	2022					2023		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
Expenditures:									
Transfer to Indirect Cost:									
Transfer - Indirect Cost Allocation	\$ 525,818	\$ 625,000	\$ 625,000	\$ -	\$ 600,000	\$ 600,000	-4.00%	\$ 625,000	4.17%
Total transfers	525,818	625,000	625,000	-	600,000	600,000		625,000	
Total expenditures	\$ 525,818	\$ 625,000	\$ 625,000	\$ -	\$ 600,000	\$ 600,000		\$ 625,000	

MEMORANDUM ONLY

MEMORANDUM ONLY

**Fund Number: 401
Narrative Explanation of Capital Outlay
For Requested Year 2023**

Capital undefined Outlay:	Amount	Detailed Description	Sub-total
Construction in Progress			
Improvements Other than Building		Lakewood	\$ 400,000
		Turtle Pond	1,000,000
		Luling Pond Effluent Pump -Design & Install	1,000,000
		St. Rose Phase II -Force Main	450,000
		Clayton, East & Wildcat Lift Stations	1,200,000
		Alpha Drive	250,000
		Kinler Lift Station	350,000
		New Sarpy Lift Station	1,400,000
Architectural & Engineering Fees		Sewer Study	300,000
Equipment			
Collection & Maintenance		Main Line Camera	\$ 75,000
		Push Camera	15,000
		Two ⁽²⁾ Trailers (1 for C&M and 1 for Treatment)	50,000
		F-550 Truck w/ Crane body	165,657
		F-450 Truck w/ Crane body	175,000
		Dump Truck	75,000
Major Repairs			
		Major Repairs	\$ 900,000
		Replace/Repair Diffuser Assemblies	300,000
		Sewer Study Implementation	1,000,000
Total Requested			
Partially- Funded Projects:	\$ 3,500,000	Projects to be Paid with Bond Issue:	
Fund 406		3127 Oxidation Pond	\$ 2,000,000
		-Improvements Other than Building	
		-Architectural & Engineering Fees	
		-Other Fees	
		Montz/Norco	\$ 1,500,000
Total Proposed 2023 Capital Projects	\$ 12,605,657		

**Consolidated Waterworks District No. 1
Fund Number: 430**

Description	2021			2022			2023		
	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
Beginning Net Assets:									
Invested in Capital Assets, Net of Debt	\$ 34,839,168	\$ 32,014,856	\$ 32,014,856	\$ -	\$ -	\$ 31,225,327	-2.47%	\$ 26,453,206	-15.28%
Restricted for Debt Service	1,727,038	1,726,588	1,726,588	-	-	1,727,038	0.03%	1,714,013	-0.75%
Restricted for Capital Projects	2,534,178	1,656,594	1,656,594	-	-	2,534,178	52.98%	4,959,155	95.69%
Unrestricted	1,476,353	4,548,021	4,548,021	-	-	5,920,614	30.18%	12,619,393	113.14%
Total Beginning Net Assets	40,576,737	39,946,059	39,946,059			41,407,157		45,745,767	
Revenues:									
Disaster Relief	2,636	-	-	357	1,034,924	1,035,281	0.00%	-	-100.00%
Office of Community Development	79,200	-	-	-	64,500	64,500	0.00%	-	-100.00%
Bookkeeping/Adm. Charges	13,360	14,300	14,300	3,841	10,459	14,300	0.00%	14,300	0.00%
Hazard Mitigation Grant	-	-	-	1,699	(1,699)	-	0.00%	-	0.00%
Water Sales	12,490,572	13,416,059	13,416,059	6,449,032	6,721,767	13,170,799	-1.83%	15,282,925	16.04%
Service Fees	160,846	195,650	195,650	81,671	111,779	193,450	-1.12%	161,750	-16.39%
Connection Fees	106,810	153,250	153,250	67,950	85,300	153,250	0.00%	108,250	-29.36%
Delinquent Charges	350,094	562,000	562,000	262,384	240,616	503,000	-10.50%	420,000	-16.50%
Billing Fees	250,284	282,899	282,899	112,586	170,313	282,899	0.00%	271,778	-3.93%
Miscellaneous Income	31,182	37,000	37,000	13,863	25,137	39,000	5.41%	25,500	-34.62%
Interest Earnings	29,823	137,001	137,001	34,191	77,810	112,001	-18.25%	65,000	-41.96%
Non-Employer Contribution	44,803	-	-	-	-	-	0.00%	-	0.00%
Benefit Contribution	103,816	-	-	-	-	-	0.00%	-	0.00%
Proceeds from Sale of Assets	42,389	20,000	20,000	-	25,000	25,000	25.00%	25,000	0.00%
Compensation for Loss of Assets	1,456	3,000	3,000	4,741	1,807,012	1,811,753	60291.77%	2,075,758	14.57%
Transfer from General Fund	-	300,000	300,000	-	-	-	-100.00%	-	0.00%
Total revenues	13,707,271	15,121,159	15,121,159	7,032,315	10,372,918	17,405,233		18,450,261	
Expenditures:									
Personal services	5,362,220	6,147,921	6,147,921	2,450,996	3,048,241	5,499,237	-10.55%	6,906,218	25.59%
Operating services	1,895,001	2,055,338	2,055,338	797,415	834,838	1,632,253	-20.58%	2,466,578	51.11%
Materials & supplies	1,929,212	2,128,700	2,128,700	708,456	1,204,594	1,913,050	-10.13%	2,278,200	19.09%
Other charges	2,509,214	2,790,350	2,790,350	4,211	2,988,389	2,992,600	7.25%	2,339,300	-21.83%
Debt service	779,188	862,920	862,920	301,069	278,414	579,483	-32.85%	535,733	-7.55%
Transfers	402,016	450,000	450,000	-	450,000	450,000	0.00%	450,000	0.00%
Total expenditures	12,876,851	14,435,229	14,435,229	4,262,147	8,804,476	13,066,623		14,976,029	

Consolidated Waterworks District No. 1 (Continued)
Fund Number: 430

Description	2021		2022				2023		
	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
Excess (deficiency) of current revenues over expenditures	830,420	685,930	685,930	-	-	4,338,610		3,474,232	
Ending net assets:									
Invested in Capital Assets, Net of Debt	31,225,327	35,100,026	35,100,026			26,453,206		37,599,793	
Restricted for Debt Service	1,727,038	1,726,588	1,726,588			1,714,013		1,717,013	
Restricted for Capital Projects	2,534,178	4,921,170	4,921,170			4,959,155		12,208,587	
Unrestricted	\$ 5,920,614	\$ (1,115,795)	\$ (1,115,795)			\$ 12,619,393		\$ (2,305,394)	

**Wastewater Collection & Maintenance
Account Number: 430-420452**

Description	2021			2022			2023		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
Expenditures:									
Miscellaneous	\$ -	\$ -	\$ -	\$ 334	\$ (334)	\$ -	0.00%	\$ -	0.00%
Total personal services	-	-	-	334	(334)	-		-	
Contractual Services	-	-	-	126	(126)	-	0.00%	-	0.00%
Total operating services	-	-	-	126	(126)	-		-	
Total expenditures	\$ -	\$ -	\$ -	\$ 460	\$ (460)	\$ -		\$ -	

**Consolidated Waterworks District No. 1
Administration
Account Number: 430-420541**

Description	2021		2022					2023	
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
Expenditures:									
Personal services:									
Regular Salaries & Wages	\$ 467,954	\$ 420,000	\$ 420,000	\$ 176,848	\$ 238,152	\$ 415,000	-1.19%	\$ 445,000	7.23%
Retirement	55,207	48,000	48,000	20,336	27,164	47,500	-1.04%	51,000	7.37%
Payroll Expense-Retirement Liability	(59,685)	-	-	-	-	-	0.00%	-	0.00%
Pension Expense-Retirement Liability	(272,947)	-	-	-	-	-	0.00%	-	0.00%
Life/Health Insurance	81,333	83,000	83,000	38,202	37,798	76,000	-8.43%	93,000	22.37%
Workmen's Compensation	9,715	9,250	9,250	3,545	3,155	6,700	-27.57%	6,300	-5.97%
Unemployment	47	50	50	18	27	45	-10.00%	50	11.11%
Medicare	6,919	6,100	6,100	2,642	3,458	6,100	0.00%	6,400	4.92%
Disability	1,294	1,400	1,400	639	661	1,300	-7.14%	1,500	15.38%
Post Employees Health Care	276,916	320,000	320,000	140,755	141,245	282,000	-11.88%	342,000	21.28%
Deferred Compensation	17,726	17,000	17,000	8,618	11,382	20,000	17.65%	23,000	15.00%
Dental	305	300	300	138	162	300	0.00%	350	16.67%
OPEB Contribution	16,362	14,600	14,600	6,189	8,311	14,500	-0.68%	16,000	10.34%
OPEB Expense	(27,718)	-	-	-	-	-	0.00%	-	0.00%
Miscellaneous	-	150	150	-	150	150	0.00%	150	0.00%
Total personal services	573,428	919,850	919,850	397,930	471,665	869,595		984,750	
Operating services:									
Advertising, Dues & Subscriptions	3,616	5,650	5,650	1,069	4,181	5,250	-7.08%	4,950	-5.71%
Printing, Duplication, Typing	3,478	21,052	21,052	1,857	1,195	3,052	-85.50%	5,852	91.74%
Natural Gas	1,202	1,000	1,000	611	489	1,100	10.00%	2,000	81.82%
Postage And Box Rent	2,073	4,500	4,500	1,053	3,947	5,000	11.11%	4,500	-10.00%
Telephone	31,527	35,000	35,000	13,138	21,862	35,000	0.00%	35,000	0.00%
Rentals	8,040	4,140	4,140	4,133	667	4,800	15.94%	8,200	70.83%
Maintenance Of Property & Equipment	7,280	8,870	8,870	3,095	5,455	8,550	-3.61%	9,370	9.59%
Contractual Services	49,386	39,000	39,000	29,083	28,248	57,331	47.00%	61,900	7.97%
Professional Services	36,383	31,100	31,100	5,700	23,400	29,100	-6.43%	39,000	34.02%
Insurance - Fire & Casualty Property	17,031	30,049	30,049	4,258	12,241	16,499	-45.09%	31,860	93.10%
Insurance - Auto Coverage	8,548	8,665	8,665	790	1,508	2,298	-73.48%	2,626	14.27%
Insurance - Employee Liability	1,183	1,245	1,245	428	755	1,183	-4.98%	1,673	41.42%
Insurance - General Liability	7,500	7,875	7,875	2,599	4,901	7,500	-4.76%	8,257	10.09%
Total operating services	177,247	198,146	198,146	67,814	108,849	176,663		215,188	

Consolidated Waterworks District No. 1 (Continued)
Administration
Account Number: 430-420541

Description	2021	2022				2023			
	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
Materials & supplies:									
Non Consumable Office Supplies	3,194	8,000	8,000	3,254	4,746	8,000	0.00%	8,000	0.00%
Office Supplies	3,734	1,800	1,800	432	2,068	2,500	38.89%	2,000	-20.00%
Medical, Drugs	-	150	150	-	150	150	0.00%	150	0.00%
Food & Clothing	800	2,300	2,300	240	2,060	2,300	0.00%	2,300	0.00%
Maintenance Of Buildings & Grounds	988	2,300	2,300	551	1,549	2,100	-8.70%	2,300	9.52%
Vehicle Supplies(Gas, Oil, Antifreeze)	648	2,000	2,000	-	2,500	2,500	25.00%	2,500	0.00%
Equipment And Vehicle Repair Parts	-	750	750	-	750	750	0.00%	750	0.00%
Tools And Equipment	-	100	100	-	100	100	0.00%	100	0.00%
Total materials & supplies	9,364	17,400	17,400	4,477	13,923	18,400		18,100	
Other charges:									
Travel	498	18,600	18,600	61	18,939	19,000	2.15%	18,900	-0.53%
Judgements & Damages	-	500	500	-	500	500	0.00%	500	0.00%
Official Fees	1,164	500	500	20	880	900	80.00%	1,300	44.44%
Depreciation	22,666	25,000	25,000	-	28,000	28,000	12.00%	25,000	-10.71%
MiscellAneous	-	1,000	1,000	100	900	1,000	0.00%	1,000	0.00%
Total other charges	24,328	45,600	45,600	181	49,219	49,400		46,700	
Debt service:									
Interest On Long-Term Debt	28,350	861,038	861,038	-	577,601	577,601	-32.92%	533,851	-7.57%
Paying Agent Fees	750	750	750	750	-	750	0.00%	750	0.00%
Expenses Of Bond Sales	-	1,132	1,132	-	1,132	1,132	0.00%	1,132	0.00%
Total debt service	29,100	862,920	862,920	750	578,733	579,483		535,733	
Total expenditures	\$ 813,467	\$ 2,043,916	\$ 2,043,916	\$ 471,152	\$ 1,222,389	\$ 1,693,541		\$ 1,800,471	

**Consolidated Waterworks District No. 1
Billing & Collection
Account Number: 430-420542**

Description	2021			2022				2023	
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
Expenditures:									
Personal services:									
Regular Salaries & Wages	\$ 364,498	\$ 420,500	\$ 420,500	\$ 175,441	\$ 234,559	\$ 410,000	-2.50%	\$ 595,545	45.25%
FICA	150	-	-	494	6	500	0.00%	-	-100.00%
Retirement	44,435	48,500	48,500	19,230	26,270	45,500	-6.19%	68,463	50.47%
Life/Health Insurance	86,100	133,000	133,000	35,883	31,117	67,000	-49.62%	113,784	69.83%
Workmen's Compensation	1,833	2,200	2,200	772	328	1,100	-50.00%	920	-16.36%
Unemployment	37	50	50	18	22	40	-20.00%	50	25.00%
Medicare	5,453	6,100	6,100	2,618	3,382	6,000	-1.64%	8,888	48.13%
Disability	1,146	1,400	1,400	652	698	1,350	-3.57%	1,965	45.56%
Deferred Compensation	19,137	19,500	19,500	9,615	12,385	22,000	12.82%	24,350	10.68%
Dental	580	850	850	220	280	500	-41.18%	1,080	116.00%
OPEB Contribution	12,827	15,000	15,000	6,140	7,860	14,000	-6.67%	21,469	53.35%
Miscellaneous	341	200	200	167	33	200	0.00%	400	100.00%
Total personal services	536,537	647,300	647,300	251,250	316,940	568,190		836,914	
Operating services:									
Advertising, Dues & Subscriptions	262	750	750	497	103	600	-20.00%	750	25.00%
Printing, Duplication, Typing	36,415	46,775	46,775	14,886	12,664	27,550	-41.10%	50,575	83.58%
Postage And Box Rent	105,857	107,000	107,000	40,710	66,290	107,000	0.00%	120,000	12.15%
Maintenance Of Property & Equipment	-	700	700	-	700	700	0.00%	700	0.00%
Contractual Services	45,118	52,400	52,400	35,174	17,976	53,150	1.43%	80,650	51.74%
Professional Services	56,945	22,900	22,900	12,207	12,393	24,600	7.42%	35,400	43.90%
Insurance - Employee Liability	928	975	975	332	596	928	-4.82%	975	5.06%
Insurance - General Liability	5,889	6,185	6,185	2,015	3,874	5,889	-4.79%	6,185	5.03%
Total operating services	251,414	237,685	237,685	105,821	114,596	220,417		295,235	
Materials & supplies:									
Non Consumable Office Supplies	16,536	10,000	10,000	3,746	6,254	10,000	0.00%	10,000	0.00%
Office Supplies	5,761	3,500	3,500	3,574	926	4,500	28.57%	6,500	44.44%
Food & Clothing	2,200	1,900	1,900	-	1,800	1,800	-5.26%	2,600	44.44%
Maintenance Of Buildings & Grounds	-	50	50	-	50	50	0.00%	50	0.00%
Tools And Equipment	-	50	50	-	50	50	0.00%	50	0.00%
Total materials & supplies	24,497	15,500	15,500	7,320	9,080	16,400		19,200	

Consolidated Waterworks District No. 1 (Continued)
Billing & Collection
Account Number: 430-420542

Description	2021	2022				2023			
	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
Other charges:									
Travel	1,057	5,500	5,500	-	5,500	5,500	0.00%	5,500	0.00%
Depreciation	1,093	6,000	6,000	-	6,000	6,000	0.00%	2,000	-66.67%
Miscellaneous	21,182	22,250	22,250	-	31,250	31,250	40.45%	24,250	-22.40%
Total other charges	23,332	33,750	33,750	-	42,750	42,750		31,750	
Total expenditures	\$ 835,780	\$ 934,235	\$ 934,235	\$ 364,391	\$ 483,366	\$ 847,757		\$ 1,183,099	

**Consolidated Waterworks District No. 1
Meter Readers
Account Number: 430-420543**

Description	2021			2022				2023	
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
Expenditures:									
Personal services:									
Regular Salaries & Wages	\$ 308,288	\$ 387,000	\$ 387,000	\$ 130,816	\$ 174,184	\$ 305,000	-21.19%	\$ 410,000	34.43%
Retirement	37,309	45,000	45,000	14,989	19,011	34,000	-24.44%	45,000	32.35%
Life/Health Insurance	59,305	78,500	78,500	24,327	23,673	48,000	-38.85%	60,000	25.00%
Workmen's Compensation	17,141	22,000	22,000	6,857	6,643	13,500	-38.64%	16,000	18.52%
Unemployment	31	50	50	13	27	40	-20.00%	40	0.00%
Medicare	4,343	5,700	5,700	1,859	2,441	4,300	-24.56%	6,000	39.53%
Disability	768	1,300	1,300	437	463	900	-30.77%	1,500	66.67%
Deferred Compensation	419	600	600	247	353	600	0.00%	1,100	83.33%
Dental	500	660	660	270	280	550	-16.67%	600	9.09%
OPEB Contribution	10,790	14,000	14,000	4,579	6,021	10,600	-24.29%	14,500	36.79%
Miscellaneous	1,429	1,966	1,966	205	1,761	1,966	0.00%	2,104	7.02%
Total personal services	440,323	556,776	556,776	184,599	234,857	419,456		556,844	
Operating services:									
Advertising, Dues & Subscriptions	-	225	225	-	275	275	22.22%	225	-18.18%
Printing, Duplication, Typing	-	30	30	-	30	30	0.00%	30	0.00%
Postage And Box Rent	61	-	-	-	-	-	0.00%	-	0.00%
Telephone	2,066	-	-	999	(999)	-	0.00%	-	0.00%
Rentals	22,354	28,300	28,300	12,611	(12,411)	200	-99.29%	28,460	14130.00%
Maintenance Of Property & Equipment	12,389	24,750	24,750	10,129	1,621	11,750	-52.53%	24,750	110.64%
Contractual Services	12,243	10,940	10,940	331	14,759	15,090	37.93%	15,500	2.72%
Professional Services	3,573	3,650	3,650	93	3,447	3,540	-3.01%	4,200	18.64%
Insurance - Auto Coverage	33,835	34,280	34,280	3,161	5,674	8,835	-74.23%	9,280	5.04%
Insurance - Employee Liability	1,089	1,445	1,445	390	699	1,089	-24.64%	1,445	32.69%
Insurance - General Liability	6,913	7,260	7,260	2,366	4,547	6,913	-4.78%	7,260	5.02%
Total operating services	94,523	110,880	110,880	30,080	17,642	47,722		91,150	

Consolidated Waterworks District No. 1 (Continued)
Meter Readers
Account Number: 430-420543

Description	2021	2022				2023			
	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
Materials & supplies:									
Non Consumable Office Supplies	1,578	5,000	5,000	37	4,963	5,000	0.00%	5,000	0.00%
Office Supplies	43	1,500	1,500	136	864	1,000	-33.33%	1,500	50.00%
Medical, Drugs	-	150	150	-	150	150	0.00%	150	0.00%
Food & Clothing	3,783	12,650	12,650	2,809	9,841	12,650	0.00%	12,650	0.00%
Maintenance Of Buildings & Grounds	4,074	2,700	2,700	1,268	432	1,700	-37.04%	4,600	170.59%
Vehicle Supplies(Gas, Oil, Antifreeze)	7,933	20,500	20,500	179	19,621	19,800	-3.41%	20,500	3.54%
Miscellaneous	11,135	3,300	3,300	7,985	(6,985)	1,000	-69.70%	12,000	1100.00%
Equipment And Vehicle Repair Parts	19,518	21,600	21,600	16,776	3,224	20,000	-7.41%	29,500	47.50%
Tools And Equipment	930,517	402,500	402,500	1,169,722	(817,222)	352,500	-12.42%	303,000	-14.04%
Total materials & supplies	978,581	469,900	469,900	1,198,912	(785,112)	413,800		388,900	
Other charges:									
Travel	738	5,600	5,600	-	5,000	5,000	-10.71%	5,600	12.00%
Official Fees	456	700	700	20	680	700	0.00%	850	21.43%
Depreciation	47,248	55,000	55,000	-	60,000	60,000	9.09%	45,000	-25.00%
MiscellAneous	-	500	500	-	500	500	0.00%	500	0.00%
Total other charges	48,442	61,800	61,800	20	66,180	66,200		51,950	
Total expenditures	\$ 1,561,869	\$ 1,199,356	\$ 1,199,356	\$ 1,413,611	\$ (466,433)	\$ 947,178		\$ 1,088,844	

**Consolidated Waterworks District No. 1
Distribution
Account Number: 430-420544**

Description	2021			2022				2023	
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
Expenditures:									
Personal services:									
Regular Salaries & Wages	\$ 1,264,891	\$ 1,235,000	\$ 1,235,000	\$ 505,462	\$ 644,538	\$ 1,150,000	-6.88%	\$ 1,410,000	22.61%
Retirement	154,736	142,000	142,000	57,138	69,162	126,300	-11.06%	160,000	26.68%
Life/Health Insurance	195,096	214,500	214,500	102,567	92,433	195,000	-9.09%	245,000	25.64%
Workmen's Compensation	42,925	69,000	69,000	26,699	22,601	49,300	-28.55%	53,000	7.51%
Unemployment	126	125	125	51	64	115	-8.00%	125	8.70%
Medicare	18,458	18,000	18,000	7,440	8,760	16,200	-10.00%	21,000	29.63%
Disability	2,927	4,100	4,100	1,491	1,509	3,000	-26.83%	4,700	56.67%
Deferred Compensation	35,133	30,000	30,000	19,036	23,964	43,000	43.33%	48,000	11.63%
Dental	1,321	1,400	1,400	690	660	1,350	-3.57%	1,700	25.93%
OPEB Contribution	44,271	43,500	43,500	17,691	21,309	39,000	-10.34%	49,000	25.64%
Miscellaneous	2,317	2,500	2,500	(294)	2,260	1,966	-21.36%	2,500	27.16%
Total personal services	1,762,201	1,760,125	1,760,125	737,971	887,260	1,625,231		1,995,025	
Operating services:									
Advertising, Dues & Subscriptions	-	1,650	1,650	-	1,565	1,565	-5.15%	1,650	5.43%
Printing, Duplication, Typing	-	250	250	-	100	100	-60.00%	700	600.00%
Electrical (Light And Power)	14,180	12,650	12,650	5,234	9,324	14,558	15.08%	20,600	41.50%
Natural Gas	532	500	500	220	280	500	0.00%	700	40.00%
Postage And Box Rent	9	-	-	-	-	-	0.00%	-	0.00%
Telephone	-	-	-	280	(280)	-	0.00%	-	0.00%
Rentals	10,064	21,775	21,775	6,734	(4,484)	2,250	-89.67%	13,750	511.11%
Maintenance Of Property & Equipment	68,702	66,700	66,700	55,069	(3,669)	51,400	-22.94%	81,700	58.95%
Contractual Services	48,954	45,550	45,550	31,330	20,820	52,150	14.49%	58,250	11.70%
Professional Services	44	11,500	11,500	6,800	4,690	11,490	-0.09%	36,500	217.67%
Insurance - Fire & Casualty Property	10,224	19,529	19,529	3,070	6,770	9,840	-49.61%	10,355	5.23%
Insurance - Auto Coverage	47,016	47,650	47,650	4,347	8,294	12,641	-73.47%	13,275	5.02%
Insurance - Employee Liability	3,734	3,925	3,925	1,349	2,385	3,734	-4.87%	3,925	5.12%
Insurance - General Liability	23,674	24,860	24,860	8,192	15,482	23,674	-4.77%	24,860	5.01%
Total operating services	227,133	256,539	256,539	122,625	61,277	183,902		266,265	

**Consolidated Waterworks District No. 1 (Continued)
Distribution
Account Number: 430-420544**

Description	2021	2022				2023			
	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
Materials & supplies:									
Non Consumable Office Supplies	9,203	6,000	6,000	1,905	3,095	5,000	-16.67%	6,000	20.00%
Office Supplies	1,776	2,000	2,000	-	2,500	2,500	25.00%	2,600	4.00%
Medical, Drugs	320	600	600	-	600	600	0.00%	600	0.00%
Food & Clothing	13,795	22,000	22,000	9,072	11,428	20,500	-6.82%	22,000	7.32%
Maintenance Of Buildings & Grounds	7,519	13,100	13,100	3,938	7,062	11,000	-16.03%	14,000	27.27%
Vehicle Supplies(Gas, Oil, Antifreeze)	14,337	37,000	37,000	3,968	29,032	33,000	-10.81%	37,000	12.12%
Miscellaneous	(359,094)	236,000	236,000	99,832	111,168	211,000	-10.59%	248,000	17.54%
Gravel, Sand, Dirt And Shells	8,955	15,500	15,500	3,199	5,301	8,500	-45.16%	15,500	82.35%
Equipment And Vehicle Repair Parts	30,307	74,000	74,000	9,505	63,995	73,500	-0.68%	74,000	0.68%
Asphalt And Asphalt Filler	18	500	500	-	500	500	0.00%	500	0.00%
Misc. (Only Roads & Drainage) Chemicals	498	1,200	1,200	-	600	600	-50.00%	1,700	183.33%
Tools And Equipment	31,466	50,000	50,000	(1,148,489)	1,191,489	43,000	-14.00%	50,000	16.28%
Total materials & supplies	(240,900)	457,900	457,900	(1,017,070)	1,426,770	409,700		471,900	
Other charges:									
Travel	5,751	8,500	8,500	539	3,961	4,500	-47.06%	7,100	57.78%
Judgements & Damages	-	2,500	2,500	804	1,696	2,500	0.00%	2,500	0.00%
Official Fees	1,513	1,500	1,500	946	554	1,500	0.00%	10,600	606.67%
Depreciation	997,246	1,100,000	1,100,000	-	1,200,000	1,200,000	9.09%	950,000	-20.83%
MiscellAneous	-	2,000	2,000	-	2,000	2,000	0.00%	2,000	0.00%
Total other charges	1,004,510	1,114,500	1,114,500	2,289	1,208,211	1,210,500		972,200	
Total expenditures	\$ 2,752,944	\$ 3,589,064	\$ 3,589,064	\$ (154,185)	\$ 3,583,518	\$ 3,429,333		\$ 3,705,390	

**Consolidated Waterworks District No. 1
Plant
Account Number: 430-420545**

Description	2021		2022					2023	
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
Expenditures:									
Personal services:									
Regular Salaries & Wages	\$ 1,491,644	\$ 1,626,000	\$ 1,626,000	\$ 617,587	\$ 832,413	\$ 1,450,000	-10.82%	\$ 1,850,000	27.59%
FICA	127	-	-	-	-	-	0.00%	-	0.00%
Retirement	182,501	187,000	187,000	71,022	93,978	165,000	-11.76%	211,000	27.88%
Life/Health Insurance	233,115	256,500	256,500	117,125	123,875	241,000	-6.04%	275,000	14.11%
Workmen's Compensation	49,441	90,500	90,500	32,400	30,600	63,000	-30.39%	70,000	11.11%
Unemployment	149	170	170	62	83	145	-14.71%	185	27.59%
Medicare	21,335	24,000	24,000	8,845	11,655	20,500	-14.58%	27,000	31.71%
Disability	3,273	5,400	5,400	1,713	1,787	3,500	-35.19%	6,100	74.29%
Deferred Compensation	13,517	13,100	13,100	7,502	11,498	19,000	45.04%	24,000	26.32%
Dental	2,040	2,200	2,200	1,040	1,080	2,120	-3.64%	2,400	13.21%
OPEB Contribution	52,208	57,000	57,000	21,616	28,884	50,500	-11.40%	65,000	28.71%
Miscellaneous	381	2,000	2,000	-	2,000	2,000	0.00%	2,000	0.00%
Total personal services	2,049,731	2,263,870	2,263,870	878,912	1,137,853	2,016,765		2,532,685	
Operating services:									
Advertising, Dues & Subscriptions	528	1,450	1,450	248	1,202	1,450	0.00%	1,450	0.00%
Printing, Duplication, Typing	30	1,150	1,150	-	700	700	-39.13%	1,150	64.29%
Electrical (Light And Power)	433,433	400,400	400,400	163,935	283,365	447,300	11.71%	510,450	14.12%
Natural Gas	17,962	18,000	18,000	11,941	6,559	18,500	2.78%	22,000	18.92%
Telephone	-	-	-	34	(34)	-	0.00%	-	0.00%
Rentals	131,533	18,400	18,400	11,510	(1,010)	10,500	-42.93%	420,500	3904.76%
Maintenance Of Property & Equipment	175,349	197,500	197,500	107,855	58,145	166,000	-15.95%	215,500	29.82%
Contractual Services	77,802	91,566	91,566	73,737	6,783	80,520	-12.06%	103,920	29.06%
Professional Services	47,523	63,500	63,500	17,267	27,733	45,000	-29.13%	78,500	74.44%
Insurance - Fire & Casualty Property	187,649	384,532	384,532	65,626	113,828	179,454	-53.33%	188,430	5.00%
Insurance - Auto Coverage	25,645	25,990	25,990	2,371	4,524	6,895	-73.47%	7,240	5.00%
Insurance - Employee Liability	6,434	6,760	6,760	2,322	4,112	6,434	-4.82%	6,760	5.07%
Insurance - General Liability	40,796	42,840	42,840	14,103	26,693	40,796	-4.77%	42,840	5.01%
Total operating services	1,144,684	1,252,088	1,252,088	470,949	532,600	1,003,549		1,598,740	

Consolidated Waterworks District No. 1 (Continued)
Plant
Account Number: 430-420545

Description	2021	2022				2023			
	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
Materials & supplies:									
Non Consumable Office Supplies	17,514	10,000	10,000	7,322	2,678	10,000	0.00%	15,000	50.00%
Office Supplies	7,991	6,000	6,000	(14)	7,014	7,000	16.67%	8,500	21.43%
Medical, Drugs	387	1,000	1,000	231	769	1,000	0.00%	1,000	0.00%
Food & Clothing	9,083	6,400	6,400	4,438	162	4,600	-28.13%	10,000	117.39%
Maintenance Of Buildings & Grounds	16,656	27,100	27,100	13,723	6,277	20,000	-26.20%	27,100	35.50%
Vehicle Supplies(Gas, Oil, Antifreeze)	57,777	20,000	20,000	3,398	16,602	20,000	0.00%	60,000	200.00%
Miscellaneous	66,720	42,000	42,000	22,165	18,835	41,000	-2.38%	71,000	73.17%
Gravel, Sand, Dirt And Shells	103	500	500	394	106	500	0.00%	500	0.00%
Equipment And Vehicle Repair Parts	21,919	27,500	27,500	5,973	10,027	16,000	-41.82%	33,500	109.38%
Asphalt And Asphalt Filler	27	500	500	-	500	500	0.00%	500	0.00%
LAb Chemicals-Supplies	58,002	75,000	75,000	27,523	22,477	50,000	-33.33%	75,000	50.00%
Misc. (Only Roads & Drainage) Chemicals	821,261	875,000	875,000	400,006	409,144	809,150	-7.53%	1,001,000	23.71%
Tools And Equipment	80,230	77,000	77,000	29,658	45,342	75,000	-2.60%	77,000	2.67%
Total materials & supplies	1,157,670	1,168,000	1,168,000	514,817	539,933	1,054,750		1,380,100	
Other charges:									
Travel	6,189	26,000	26,000	1,341	13,659	15,000	-42.31%	28,000	86.67%
Official Fees	2,934	3,700	3,700	380	3,370	3,750	1.35%	3,700	-1.33%
Depreciation	1,399,479	1,500,000	1,500,000	-	1,600,000	1,600,000	6.67%	1,200,000	-25.00%
Miscellaneous	-	5,000	5,000	-	5,000	5,000	0.00%	5,000	0.00%
Total other charges	1,408,602	1,534,700	1,534,700	1,721	1,622,029	1,623,750		1,236,700	
Total expenditures	\$ 5,760,687	\$ 6,218,658	\$ 6,218,658	\$ 1,866,399	\$ 3,832,415	\$ 5,698,814		\$ 6,748,225	

**Consolidated Waterworks District No. 1
Transfers
Account Number: 430-485700**

Description	2021	2022				2023			
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
Expenditures:									
Transfers:									
Transfer - Indirect Cost Allocation	\$ 402,016	\$ 450,000	\$ 450,000	\$ -	\$ 450,000	\$ 450,000	0.00%	\$ 450,000	0.00%
Total transfers	402,016	450,000	450,000	-	450,000	450,000		450,000	
Total expenditures	\$ 402,016	\$ 450,000	\$ 450,000	\$ -	\$ 450,000	\$ 450,000		\$ 450,000	

**Fund Number: 430
Narrative Explanation of Capital Outlay
For Requested Year 2023**

Capital undefined Outlay:	Amount	Detailed Description	Sub-total
Canal Crossing	\$ 30,000	Move above ground canal crossings to underneath canals	\$ 30,000
Distribution Equipment & Improvements	\$ 1,161,250	Warehouse normal & emergency equipment replacements	\$ 10,000
		Inserta valves	40,000
		GIS, Pictometry Equipment & Software (15% cost share)	11,250
		Spillway Water Main Replacement	400,000
		Cast Iron Replacement Phase III	700,000
Billing Improvements/Equipment	\$ 627,000	Billing Equipment Upgrades & Replacements	\$ 10,000
		Westbank Billing Office -Ida Damage	367,000
		Billing Software Data Conversion/Switch	100,000
		Billing Office Furniture	150,000
Administrative Improvements/Equipment	\$ 19,500	Administrative Equipment Replacements/Upgrades	12,000
		Security System Upgrades -Westbank Office	7,500
Meter Reading Improvements/Equipment	\$ 1,510,000	Meter Reading Equipment System Replacements/Upgrades	\$ 10,000
		Meters, Infrastructure, Registers & Installation	1,500,000
Water Towers & Tanks	\$ 269,532	Baffle Curtain/Drain -Addition to One ⁽¹⁾ Ground Water Storage Tank	60,000
		WB GST #1 - YR11	24,566
		WB GST #2 - YR12	17,045
		WB GST #3 - YR13	26,791
		WB GST #4 - YR14	30,587
		EB GST #1 - YR 11	28,951
		EB GST #2 - YR 10	29,259
		EB GST #4 - YR 13	30,480
		Taft Tower - YR 13	21,853
Water Treatment Plant Improvements	\$ 8,391,304	Westbank D Plant Clarifier -Engineering	\$ 250,000
		Westbank C Plant Actuators	100,000
		Eastbank C Plant Actuators	80,000
		Eastbank C Plant Filter Upgrade	877,000
		Westbank A Plant Filter Upgrade	494,304
		New Service Pump Install & Engineering	125,000
		Change Gear boc on C Plant Mixer	75,000
		Raw Water Intake Structure Pile Bent Replacement	250,000

Fund Number: 430 (Continued)
Narrative Explanation of Capital Outlay
For Requested Year

<u>Capital undefined Outlay:</u>	<u>Amount</u>	<u>Detailed Description</u>	<u>Sub-total</u>
		Eastbank Treatment Plant Repairs -Ida Damage	1,300,000
		Eastbank Mississippi River Intake -Ida Damage	3,600,000
		Westbank Treatment Plant Repairs -Ida Damage	1,010,000
		Westbank- Analytical & Normal Equipment Replacement	60,000
		Eastbank- Analytical & Normal Equipment Replacement	60,000
		New Vehicle to Replace Unit# 821 -2016 Nissan Frontier Truck	50,000
		New F-150 Truck for Plant Maintenance Leadman	60,000
Major Repairs	\$ 200,000	Westbank- River Pumps, Sludge Pumps & Motor Repairs	25,000
		Eastbank- River Pumps, Sludge Pumps & Motor Repairs	25,000
		Various Repairs & Replacements needed for Plant	150,000
Total Major Capital Outlay Projections for 2023:	\$ 12,208,586		

**Solid Waste Collection & Disposal
Fund Number: 450**

Description	2021			2022			2023		
	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
Beginning net assets:									
Unrestricted	\$ 2,241	\$ 32,713	\$ 32,713			\$ 69,074		\$ 3,054	
Total beginning net assets	2,241	32,713	32,713	-	-	69,074		3,054	
Revenues:									
Disaster Relief (Fema)	310	-	-	34	161,004	161,038	0.00%	-	-100.00%
Waste Collection & Disp. Fees	3,523,214	4,368,000	4,368,000	1,593,754	2,531,246	4,125,000	-5.56%	4,413,750	7.00%
Recycling Collection Fees	14	20	20	12	10	22	10.00%	20	-9.09%
Interest Earnings	(251)	(240)	(240)	(2,953)	953	(2,000)	733.33%	(2,500)	25.00%
Non-employer Contribution	615	-	-	-	-	-	0.00%	-	0.00%
Benefit Contribution	1,415	-	-	-	-	-	0.00%	-	0.00%
Transfer From General Fund	1,128,082	670,000	670,000	-	567,000	567,000	-15.37%	1,065,000	87.83%
Total revenues	4,653,399	5,037,780	5,037,780	1,590,847	3,260,213	4,851,060		5,476,270	
Expenditures:									
Personal services	71,175	73,710	73,710	27,820	33,575	61,395	-16.71%	78,105	27.22%
Operating services	4,437,943	4,875,179	4,875,179	1,393,645	3,366,315	4,759,960	-2.36%	5,278,248	10.89%
Materials & supplies	13,095	31,200	31,200	13,800	5,400	19,200	-38.46%	31,200	62.50%
Other charges	12,740	24,100	24,100	-	19,175	19,175	-20.44%	24,100	25.68%
Intergovernmental	40,613	46,350	46,350	18,262	28,088	46,350	0.00%	48,668	5.00%
Transfers	11,000	11,000	11,000	1,115,000	(1,104,000)	11,000	0.00%	11,000	0.00%
Total expenditures	\$ 4,586,566	\$ 5,061,539	\$ 5,061,539	\$ 2,568,527	\$ 2,348,553	\$ 4,917,080		\$ 5,471,321	
Excess (deficiency) of current revenues over expenditures	\$ 66,833	\$ (23,759)	\$ (23,759)	\$ (977,680)	\$ 911,660	\$ (66,020)		\$ 4,949	
Ending net assets:									
Unrestricted	\$ 69,074	\$ 8,954	\$ 8,954			\$ 3,054		\$ 8,003	

**Solid Waste Collection & Disposal
Account Number: 450-420430**

Description	2021			2022				2023	
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
Expenditures:									
Personal services:									
Regular Salaries & Wages	\$ 53,323	\$ 50,000	\$ 50,000	\$ 18,922	\$ 26,078	\$ 45,000	-10.00%	\$ 60,000	33.33%
Retirement	6,504	5,675	5,675	2,176	2,524	4,700	-17.18%	6,900	46.81%
Payroll Expense-Retirement Liability	(819)	-	-	-	-	-	0.00%	-	0.00%
Pension Expense-Retirement Liability	(4,160)	-	-	-	-	-	0.00%	-	0.00%
Life/Health Insurance	9,133	11,500	11,500	4,371	2,329	6,700	-41.74%	5,000	-25.37%
Workmen's Compensation	265	250	250	85	65	150	-40.00%	100	-33.33%
Unemployment	5	5	5	2	3	5	0.00%	5	0.00%
Medicare	797	715	715	283	327	610	-14.69%	900	47.54%
Disability	152	165	165	69	61	130	-21.21%	200	53.85%
Deferred Compensation	3,135	3,430	3,430	1,200	1,300	2,500	-27.11%	2,700	8.00%
Dental	119	120	120	50	40	90	-25.00%	100	11.11%
OPEB Contribution	1,860	1,750	1,750	662	748	1,410	-19.43%	2,100	48.94%
OPEB Expense	861	-	-	-	-	-	0.00%	-	0.00%
Miscellaneous	-	100	100	-	100	100	0.00%	100	0.00%
Total personal services	71,175	73,710	73,710	27,820	33,575	61,395		78,105	
Operating services:									
Advertising, Dues & Subscriptions	59	500	500	-	500	500	0.00%	500	0.00%
Printing, Duplication, Typing	724	1,500	1,500	420	1,080	1,500	0.00%	1,500	0.00%
Postage And Box Rent	-	1,000	1,000	-	1,000	1,000	0.00%	1,000	0.00%
Maintenance Of Property & Equipment	52	-	-	-	-	-	0.00%	-	0.00%
Contractual Services	4,427,478	4,713,754	4,713,754	1,392,481	3,358,542	4,751,023	0.79%	5,116,735	7.70%
Professional Services	8,753	7,500	7,500	450	4,550	5,000	-33.33%	7,500	50.00%
Insurance - Employee Liability	119	125	125	42	108	150	20.00%	171	14.00%
Insurance - General Liability	758	800	800	252	535	787	-1.63%	842	6.99%
Total operating services	4,437,943	4,725,179	4,725,179	1,393,645	3,366,315	4,759,960		5,128,248	
Materials & supplies:									
Office Supplies	-	200	200	-	200	200	0.00%	200	0.00%
Food & Clothing	6,094	11,000	11,000	5,859	641	6,500	-40.91%	11,000	69.23%
Maintenance Of Buildings & Grounds	1,510	2,500	2,500	2,334	166	2,500	0.00%	2,500	0.00%
Miscellaneous	-	10,000	10,000	-	5,000	5,000	-50.00%	10,000	100.00%
Tools And Equipment	5,491	7,500	7,500	5,607	(607)	5,000	-33.33%	7,500	50.00%
Total materials & supplies	13,095	31,200	31,200	13,800	5,400	19,200		31,200	

Solid Waste Collection & Disposal (Continued)
Account Number: 450-420430

Description	2021	2022				2023			
	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
Other charges:									
Travel	969	4,000	4,000	-	4,000	4,000	0.00%	4,000	0.00%
Official Fees	164	100	100	-	175	175	75.00%	100	-42.86%
Miscellaneous	11,607	20,000	20,000	-	15,000	15,000	-25.00%	20,000	33.33%
Total other charges	12,740	24,100	24,100	-	19,175	19,175		24,100	
Intergovernmental:									
Intergovernmental Service Charges	40,613	46,350	46,350	18,262	28,088	46,350	0.00%	48,668	5.00%
Total intergovernmental	40,613	46,350	46,350	18,262	28,088	46,350		48,668	
Total expenditures	\$ 4,575,566	\$ 4,900,539	\$ 4,900,539	\$ 1,453,527	\$ 3,452,553	\$ 4,906,080		\$ 5,310,321	

**Solid Waste Collection & Disposal
Recycling
Account Number: 450-420435**

Description	2021	2022				2023			
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
Expenditures:									
Operating services:									
Contractual Services	\$ -	\$ 150,000	\$ 150,000	\$ -	\$ -	\$ -	-100.00%	\$ 150,000	0.00%
Total operating services	-	150,000	150,000	-	-	-	-100.00%	150,000	0.00%
Total expenditures	\$ -	\$ 150,000	\$ 150,000	\$ -	\$ -	\$ -	-100.00%	\$ 150,000	0.00%

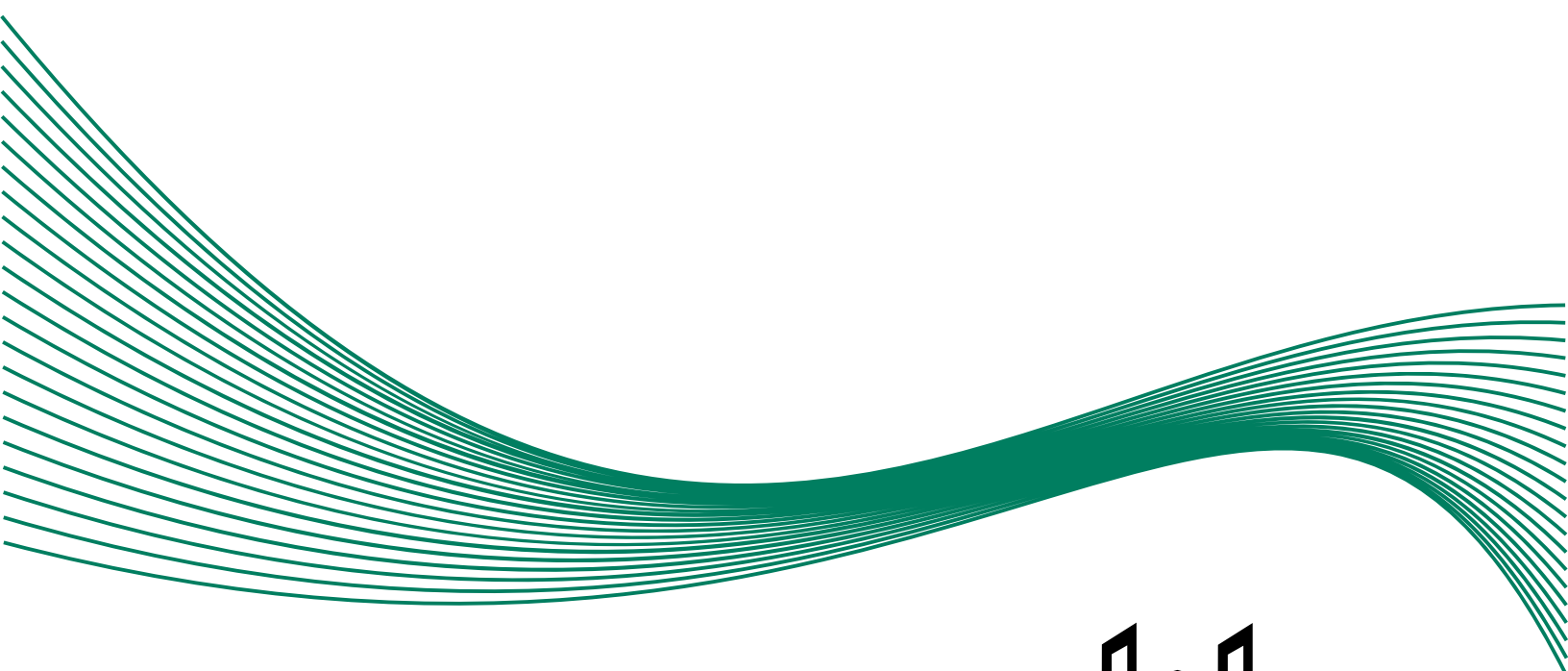
**Solid Waste Collection & Disposal
Transfers
Account Number: 450-485700**

Description	2021	2022					2023		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
Expenditures:									
Transfers:									
Transfer to General Fund	\$ -	\$ -	\$ -	\$ 1,115,000	\$ (1,115,000)	\$ -	0.00%	\$ -	0.00%
Transfer - Indirect Cost Allocation	11,000	11,000	11,000	-	11,000	11,000	0.00%	11,000	0.00%
Total transfers	11,000	11,000	11,000	1,115,000	(1,104,000)	11,000		11,000	
Total expenditures	\$ 11,000	\$ 11,000	\$ 11,000	\$ 1,115,000	\$ (1,104,000)	\$ 11,000		\$ 11,000	



PERSONNEL INFORMATION

Annual Budget 2023



2023 St. Charles Parish Annual Budget Summary Of Positions

Fund	Code	Department	2014 Budget	2015 Budget	2016 Budget	2017 Budget	2018 Budget	2019 Budget	2020 Budget	2021 Budget	2022 Budget	2023 Budget
001	- 400110	COUNCIL	12.00	13.00	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	3.00	5.00	5.00	7.00	4.00	5.00	4.00
001	- 400205	DISTRICT COURT	-	-	-	-	-	-	-	-	-	1.97
001	- 400206	DISTRICT COURT DIVISION C	1.52	1.52	1.52	1.53	1.53	1.53	1.22	0.60	0.63	0.63
001	- 400207	DISTRICT COURT DIVISION D	1.52	1.52	1.52	1.53	1.53	1.53	1.22	1.20	1.21	1.20
001	- 400208	DISTRICT COURT DIVISION E	1.52	1.52	1.52	1.53	1.53	1.53	1.22	1.20	1.21	1.20
001	- 400235	DISTRICT ATTORNEY	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	6.00	6.00	6.00	6.00	6.00	6.00	6.00
001	- 400410 b)	REGISTRAR OF VOTERS	7.00	7.00	7.00	8.00	10.00	10.00	9.00	14.00	23.00	23.00
001	- 400510 c)	FINANCE	14.00	14.00	14.00	15.00	15.00	14.00	14.00	13.00	14.00	13.00
001	- 400530	PURCHASING	7.00	6.00	6.00	7.00	7.00	8.00	8.00	7.00	7.00	7.00
001	- 400540	PERSONNEL	6.00	6.00	6.00	6.00	6.00	6.00	5.00	4.00	4.00	4.00
001	- 400545	LEGAL SERVICES	4.00	4.00	4.00	4.00	4.00	3.00	3.00	5.00	5.00	5.00
001	- 400610 d)	PLANNING & ZONING	20.30	21.30	17.30	15.30	14.30	15.30	16.30	14.30	15.30	16.30
001	- 400611	COASTAL ZONE MANAGEMENT	2.00	2.00	3.00	3.00	3.00	3.00	3.00	2.00	2.00	3.00
001	- 400612	ICC BUILDING CODE	3.00	3.00	3.00	3.00	6.00	3.00	3.00	3.00	3.00	3.00
001	- 400625	INFORMATION TECHNOLOGY	7.20	5.00	4.00	7.00	4.00	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	5.20
001	- 400640 e)	GENERAL GOVERNMENT BUILDINGS	23.25	24.25	24.00	20.90	22.89	18.00	19.00	16.00	13.00	12.00
001	- 400675	RISK MANAGEMENT	7.00	7.00	4.00	4.00	5.00	5.00	6.00	4.00	4.00	5.00
001	- 400680	GRANTS ADMINISTRATION	3.00	3.00	3.00	4.00	3.00	4.00	4.00	4.00	4.00	5.00
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	2.00	3.00	3.00	3.00	3.00	4.00	4.00	4.00	4.00	3.00
001	- 410712	EMERGENCY PREPAREDNESS-24 HOUR	7.00	7.00	8.00	8.00	8.00	8.00	8.00	7.00	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	-
001	- 430160	CORONER	9.00	9.00	10.00	11.00	10.00	11.00	11.00	11.00	11.00	11.00
001	- 430180	ANIMAL CONTROL	10.00	10.00	10.00	11.00	14.00	13.00	13.00	12.00	12.00	9.00
001	- 430225	COMMUNITY SERVICES-H & S REHABILITATION	1.00	1.00	1.00	1.00	2.00	2.00	1.00	1.00	1.00	1.00
001	- 430227	COMMUNITY SERVICES-HOUSING PRESERVATION	-	-	-	-	-	-	1.00	-	-	-
001	- 430231 f)	COMMUNITY SERVICES-COMMUNITY ACTION	7.61	9.57	7.74	6.12	9.01	7.06	7.77	8.05	6.90	7.09
001	- 430232	COMMUNITY SERVICES-ENERGY ASSISTANCE	0.45	0.42	0.33	0.32	0.31	0.53	0.49	0.48	0.48	0.45
001	- 430233	COMMUNITY SERVICES-SUMMER FEEDING	20.00	18.00	25.00	27.00	16.00	22.00	23.00	-	-	-
001	- 430234 f)	COMMUNITY SERVICES-COMM SRV CTRS	6.00	8.00	8.00	11.10	12.11	14.82	17.86	8.86	7.85	6.87

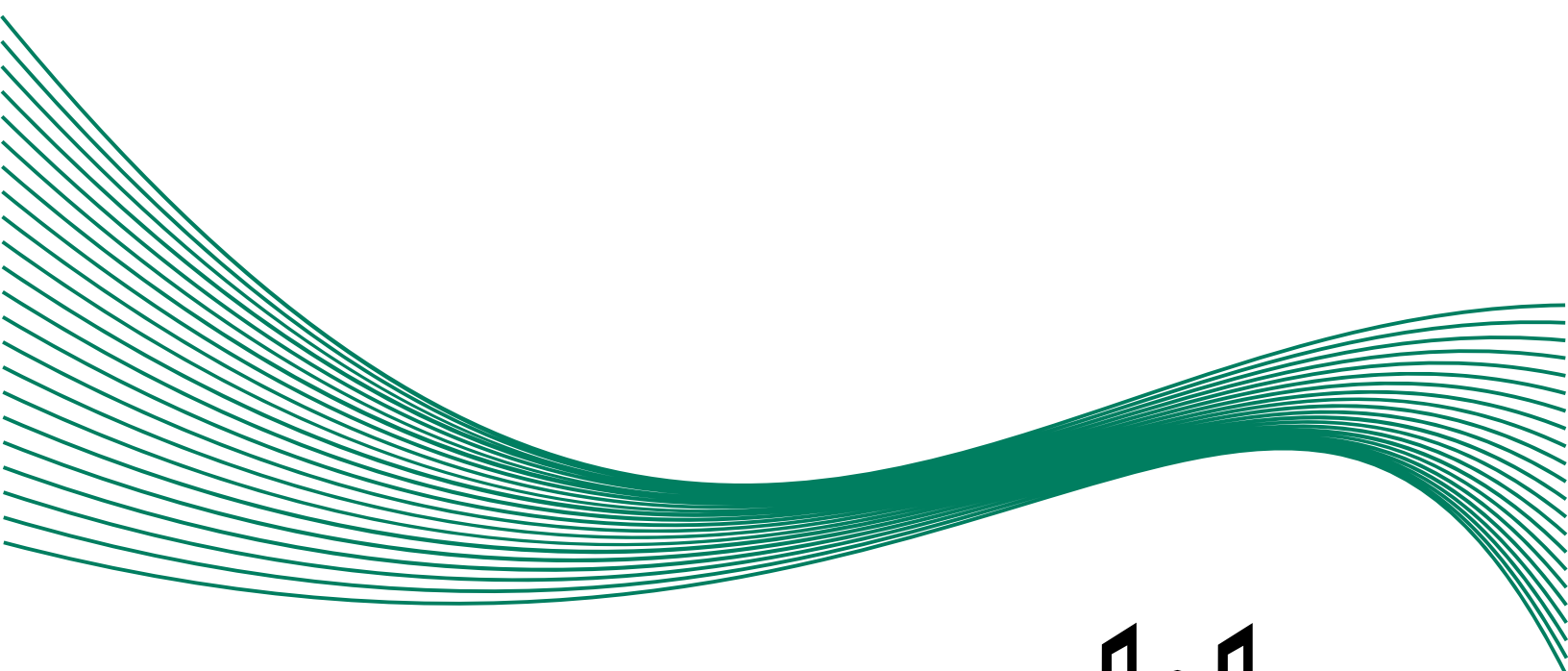
PERSONNEL INFORMATION

Fund	Code	Department	2014 Budget	2015 Budget	2016 Budget	2017 Budget	2018 Budget	2019 Budget	2020 Budget	2021 Budget	2022 Budget	2023 Budget
001	- 430246	f) COMMUNITY SERVICES-LIHEAP WEATHERIZATION	-	-	-	-	-	-	0.50	0.36	0.35	0.34
001	- 430247	f) COMMUNITY SERVICES-CSBG ADMINISTRATION	0.08	0.22	0.21	0.51	0.36	0.31	0.28	0.19	0.20	0.20
001	- 430248	f) COMMUNITY SERVICES-CSBG PROGRAM ACTIVITIES	1.86	1.79	1.72	2.05	1.32	1.28	1.10	1.21	1.22	1.05
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	- 430258	l) COMMUNITY SERVICES-LIHWAP	-	-	-	-	-	-	-	-	-	1.00
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	3.00	5.00	5.00	4.00	5.00	3.00	3.00	3.00
001	- 465235	h) TOURISM	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-	-
105	- 420270	ROAD LIGHTING	1.00	1.00	0.67	1.33	1.33	1.33	1.33	1.00	1.00	1.33
107	- 465300	i) WORKFORCE INVESTMENT ACT	9.00	9.00	9.00	18.00	21.00	38.00	28.00	29.00	15.00	18.00
110	- 400205	CRIMINAL COURT FUND	2.44	2.44	2.44	2.41	2.41	2.40	2.33	1.99	1.95	-
112	- 420210	j) PAVED STREETS	67.00	65.00	70.00	73.00	81.00	81.00	83.00	78.00	75.00	80.00
112	- 420260	k) DRAINAGE	112.70	114.70	123.20	126.20	122.20	122.20	132.20	127.20	133.20	144.20
113	- 450100	l) RECREATION	64.00	64.00	64.00	60.00	60.50	60.50	62.50	53.50	42.50	31.00
113	- 450112	RECREATION SUMMER CAMP	64.00	82.00	92.00	99.00	68.00	65.00	71.00	-	-	-
114	- 430170	MOSQUITO CONTROL	1.01	1.01	0.67	1.35	1.35	1.35	1.35	1.00	1.01	1.35
116	- 430251	m) RSVP - FEDERAL	0.53	0.53	0.53	0.53	0.52	0.53	0.53	0.53	0.46	0.50
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	3.47	2.47	2.47	3.47	3.48	3.47	3.47	2.47	2.54	2.50
401	- 420451	n) WASTEWATER-ADMINISTRATION	5.00	6.00	5.00	6.00	6.00	6.00	6.00	6.00	5.00	5.00
401	- 420452	o) WASTEWATER-COLLECTION & MAINTENANCE	33.00	33.00	34.00	35.00	40.00	44.00	48.00	47.00	48.00	48.00
401	- 420453	WASTEWATER-TREATMENT	19.00	18.00	18.00	17.00	17.00	17.00	17.00	17.00	17.00	20.00
430	- 420541	WATERWORKS - ADMINISTRATION	6.55	5.55	4.30	4.30	4.30	4.30	4.30	4.30	4.30	5.30
430	- 420542	p) WATERWORKS -BILLING & COLLECTING	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	9.00	13.00
430	- 420543	q) WATERWORKS - METER READERS	7.16	7.16	7.16	7.16	7.16	7.16	7.16	7.16	7.83	8.16
430	- 420544	WATERWORKS - DISTRIBUTION	16.16	16.16	16.16	17.16	18.16	16.16	16.16	16.16	15.83	17.16
430	- 420545	WATERWORKS -PLANT	18.68	18.68	18.68	18.68	18.68	19.68	19.68	19.68	19.34	21.68
450	- 420430	SOLID WASTE	0.99	0.99	0.66	1.32	1.32	1.32	1.32	1.00	0.99	1.32
Total			681.00	700.00	730.00	761.00	741.00	758.99	782.99	633.14	619.00	632.00

- 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.
Adjusted the allocation of Community Services department employees salary charged to this department due to changes in grant funding for this department.
- f) Additional Applications Clerk
- g) Removal of Temporary Employee
- h) WORKFORCE INVESTMENT ACT - less participants.
- i) Less Grass Cutters - this work is gradually being contracted out.
- j) Additional staffing: QA, Engineer II, Operator IV (Sunset), Operator III, Litter Abatement and additional Pump Maintenance.
- k) Less Grass Cutters - this work is gradually being contracted out.
- l) 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.

STATISTICAL SECTION

Annual Budget 2023



**Net Position by Component
Last Ten Years
(Unaudited)**

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Governmental activities										
Net Investment in Capital Assets	\$ 159,338,478	\$ 175,989,169	\$ 181,967,376	\$ 203,387,734	\$ 225,944,557	\$ 218,893,652	\$ 247,608,641	\$ 243,419,229	\$ 252,085,407	\$ 258,247,240
Restricted for:	33,691,897									
Maintenance/Operations	31,584,479	32,432,876	25,773,560	21,557,419	18,461,700	23,482,674	24,650,616	22,773,949	31,116,728	31,116,728
Debt Service	4,591,657	4,474,558	4,848,261	4,716,112	1,074,713	1,058,233	1,081,704	587,670	593,805	596,105
Capital Projects	1,884,367	2,573,931	1,280,366	8,024,372	5,136,013	22,794,158	11,094,360	11,054,206	19,601,328	19,601,328
Road Lighting	-	984,893	-	-	-	-	-	-	-	-
Special Revenues Maint & Operations	3,263,986	2,638,212	11,752,537	8,044,395	4,546,285	4,847,138	4,916,024	4,813,947	5,727,827	5,727,827
Unrestricted	33,236,679	32,336,391	37,035,528	33,232,957	38,375,182	36,102,407	38,425,278	56,806,297	51,098,989	41,137,193
Total governmental activities net position	\$ 233,899,646	\$ 251,430,030	\$ 262,657,628	\$ 278,962,989	\$ 293,538,450	\$ 307,178,262	\$ 327,776,623	\$ 339,455,298	\$ 360,224,084	\$ 356,426,421
Business-type activities										
Net Investment in Capital Assets	\$ 102,711,267	\$ 103,607,176	\$ 102,800,061	\$ 102,069,628	\$ 99,629,147	\$ 98,824,549	\$ 97,285,929	\$ 97,609,084	\$ 95,179,272	\$ 90,803,675
Restricted for:	10,437,856									
Debt Service	2,857,321	2,857,886	2,865,761	2,471,579	2,471,579	2,064,723	2,064,573	2,064,573	2,064,573	2,064,573
Capital Projects	7,864,064	6,366,278	6,365,219	7,418,328	7,418,328	4,378,199	6,746,404	6,753,431	7,726,022	7,726,022
Unrestricted	3,379,723	777,476	425,415	2,959,002	1,943,526	3,426,881	1,444,287	1,626,033	926,645	8,308,206
Total business-type activities net position	\$ 116,812,375	\$ 113,608,816	\$ 111,605,626	\$ 109,000,533	\$ 107,575,528	\$ 108,694,352	\$ 104,652,619	\$ 104,801,055	\$ 105,896,512	\$ 108,902,476
Primary government										
Net Investment in Capital Assets	\$ 262,049,745	\$ 279,596,345	\$ 284,767,437	\$ 305,457,362	\$ 325,573,704	\$ 317,718,201	\$ 344,894,570	\$ 341,028,313	\$ 347,264,679	\$ 349,050,915
Restricted	44,129,753									
Maintenance/Operations	31,584,479	32,432,876	25,773,560	21,557,419	18,461,700	23,482,674	24,650,616	22,773,949	31,116,728	31,116,728
Debt Service	7,448,978	7,332,444	7,714,022	7,187,691	3,546,292	3,122,956	3,146,277	2,652,243	2,658,378	2,660,678
Capital Projects	9,748,431	8,940,209	7,645,585	15,442,700	12,554,341	27,172,357	17,840,764	17,807,637	27,327,350	27,327,350
Road Lighting	-	984,893	-	-	-	-	-	-	-	-
Other Programs	-	2,638,212	11,752,537	8,044,395	4,546,285	4,847,138	4,916,024	4,813,947	5,727,827	5,727,827
Unrestricted	36,616,402	33,113,867	36,610,113	30,273,955	36,431,656	39,529,288	36,980,991	55,180,264	52,025,634	49,445,399
Total primary government net position	\$ 347,448,035	\$ 365,038,846	\$ 374,263,254	\$ 387,963,522	\$ 401,113,978	\$ 415,872,614	\$ 432,429,242	\$ 444,256,353	\$ 466,120,596	\$ 465,328,897

Source: Audited Comprehensive Annual Financial Report.

**Changes in Net Position
Last Ten Years
(Unaudited)**

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Expenses										
Governmental activities:										
General government	\$ 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	\$ 22,619,178
Public safety	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	28,869,617
Public works	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	35,842,059
Health and welfare	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	5,698,323
Culture and recreation	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	5,515,113
Economic development and assistance	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	2,164,546
Interest & other charges on long-term debt	926,822	532,285	450,422	425,400	308,137	394,866	742,309	745,321	507,692	487,346
Total governmental activities expenses	\$ 69,446,641	\$ 65,010,237	\$ 65,432,701	\$ 57,396,591	\$ 64,648,882	\$ 65,401,039	\$ 61,583,569	\$ 71,684,885	\$ 67,310,838	\$ 101,196,182
Business-type activities:										
Waterworks utility system	\$ 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	\$ 12,347,452
Wastewater utility system	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	15,309,191
Solid waste collection and disposal	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	4,575,817
Total business-type activities expenses	24,884,115	26,294,408	27,259,738	30,466,257	27,574,467	28,144,753	28,524,368	30,553,376	30,758,367	32,232,460
Total primary government expenses	\$ 94,330,756	\$ 91,304,645	\$ 92,692,439	\$ 87,862,848	\$ 92,223,349	\$ 93,545,792	\$ 90,107,937	\$ 102,238,261	\$ 98,069,205	\$ 133,428,642
Program Revenues										
Governmental activities:										
Charges for services:										
General government	\$ 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	\$ 3,017,780
Public works	20,896	96,187	102,722	23,395	134,807	56,805	86,418	67,660	80,711	41,547
Culture and recreation	244,226	197,403	248,514	354,126	349,102	274,675	301,686	2,521	-	31,087
Operating grants and contributions	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	9,938,336
Capital grants and contributions	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	9,408,877
Total governmental activities program revenues	\$ 25,956,962	\$ 20,957,500	\$ 18,275,703	\$ 19,047,968	\$ 18,558,535	\$ 15,020,404	\$ 17,378,260	\$ 14,649,709	\$ 18,058,557	\$ 22,437,627
Business-type activities:										
Charges for services:										
Waterworks utility system	\$ 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	\$ 13,551,767
Wastewater utility system	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	13,788,364
Solid waste collection and disposal	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	3,525,568
Operating grants and contributions	227,161	348,468	79,394	151,698	37,500	268,524	817,440	225,794	-	81,836
Capital grants and contributions	283,430	48,464	1,248,414	-	560,802	1,079,750	12,683	-	535,199	-
Total business-type activities program revenues	22,160,729	22,272,426	24,901,507	25,096,430	26,711,944	27,363,140	27,634,378	27,215,759	27,835,739	30,947,535
Total primary government program revenues	\$ 48,117,691	\$ 43,229,926	\$ 43,177,210	\$ 44,144,398	\$ 45,270,479	\$ 42,383,544	\$ 45,012,638	\$ 41,865,468	\$ 45,894,296	\$ 53,385,162

**Changes in Net Position (Continued)
Last Ten Years
(Unaudited)**

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Net (expenses)/revenue										
Governmental activities	\$ (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)	\$ (78,758,555)
Business-type activities	2,723,386	4,021,982	2,358,231	5,369,827	862,523	781,613	889,990	3,337,617	2,922,628	1,284,925
Total primary government net expenses	\$ (46,213,065)	\$ (48,074,719)	\$ (49,515,229)	\$ (43,718,448)	\$ (46,952,870)	\$ (51,162,248)	\$ (45,095,299)	\$ (60,372,793)	\$ (52,174,909)	\$ (80,043,480)
General Revenues & Other Changes in Net Position										
Governmental activities:										
Taxes										
Ad valorem taxes	\$ 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	\$ 32,206,050
Sales taxes	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	39,159,413
Alcoholic beverage tax	50,889	48,168	46,431	47,960	45,980	43,908	42,748	41,455	43,842	42,269
Airport expansion agreement	1,381,602	296,893	974,547	685,235	724,255	733,128	791,229	814,997	447,480	614,069
Cable TV franchise tax	732,974	767,343	823,155	868,466	846,010	789,875	782,704	787,658	749,106	498,591
Investment earnings	313,348	253,115	268,392	377,090	661,440	1,022,931	1,990,035	2,693,437	1,713,109	907,630
Premium on Bond Issuance	-	-	-	-	-	1,115,482	-	-	-	-
OPEB Contributions	-	-	-	-	(259,276)	242,205	254,415	275,208	256,964	266,334
Non-employers Contributions	-	-	-	-	-	-	683,733	718,280	644,170	591,031
Miscellaneous	943,492	1,153,292	1,200,372	278,104	1,067,071	1,130,945	1,115,594	767,764	1,458,293	1,190,754
Gain (Loss) on Defeasance	-	-	-	-	252,245	252,245	252,245	135,062	-	-
Transfer (to) from other funds	(213,836)	(812,124)	(326,134)	(373,450)	(209,980)	(221,290)	11,529	(708,247)	(795,926)	(515,248)
Total governmental activities	\$ 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	\$ 74,960,893
Business-type activities:										
Taxes										
Ad valorem taxes	\$ -	\$ -	\$ 15	\$ -	\$ -	\$ 1,344,340	\$ 1,384,607	\$ 2,345,652	\$ 3,439,084	\$ 3,681,460
Investment earnings	37,265	27,318	32,798	24,551	44,275	117,632	266,087	383,067	153,384	50,336
Miscellaneous	908	21,019	3,906	56,783	127,253	3,818	12,659	49,087	(370,309)	43,845
Capital Contributions of donated assets	-	-	-	-	-	305,708	-	-	-	-
Transfer (to) from other funds	213,836	812,124	326,134	1,212,293	209,980	221,290	(11,529)	708,247	795,926	515,248
Total business-type activities	252,009	818,423	355,041	1,293,627	381,508	1,985,152	1,651,824	3,486,053	4,018,085	4,290,889
Total primary government	\$ 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	\$ 79,251,782
Change in Net Position										
Governmental activities	\$ 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	\$ (3,797,662)
Business-type activities	(2,471,377)	(3,203,559)	(2,003,190)	(4,076,200)	(481,015)	1,203,539	761,834	148,436	1,095,457	3,005,964
Total primary government	\$ 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	\$ (791,698)

Source: Audited Comprehensive Annual Financial Report

**Fund Balance of Governmental Funds
Last Ten Years
(Unaudited)**

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
General Fund										
Nonspendable	\$ 202,327	\$ 556,807	\$ 442,910	\$ 449,093	\$ 162,863	\$ 103,874	\$ 350,374	\$ 8,437	\$ 189,374	\$ 536,370
Restricted	260,178	373,827	53,538	718,977	216,250	-	-	-	-	-
Committed	12,052,002	11,017,325	13,940,018	12,381,828	9,670,087	7,357,133	7,925,215	8,534,496	7,367,140	7,759,562
Assigned	23,845,305	21,550,766	21,019,738	27,758,632	5,574,161	6,468,704	7,820,414	15,650,729	24,241,039	29,647,105
Unassigned	6,466,751	8,052,321	9,420,036	2,555,453	24,655,343	27,810,144	29,445,443	25,340,664	16,993,448	1,502,899
Total General Fund	\$ 42,826,563	\$ 41,551,046	\$ 44,876,240	\$ 38,753,077	\$ 40,278,704	\$ 41,739,855	\$ 45,541,446	\$ 49,534,326	\$ 48,791,001	\$ 39,445,936
All other governmental funds										
Nonspendable	\$ 67,546	\$ 3,328	\$ 26,816	\$ 25,854	\$ 21,800	\$ 27,897	\$ 47,141	\$ 43,571	\$ 36,266	\$ 15,670
Restricted	41,064,311	42,730,643	43,601,186	41,623,321	29,002,461	52,182,203	56,363,543	39,229,772	57,039,688	52,960,747
Committed	5,160,704	5,443,989	6,130,265	5,207,551	12,230,867	8,777,365	9,283,205	23,721,771	19,092,461	18,068,936
Assigned	36,007	35,742	54,134	22,377	38,334	15,039	14,140	8,852	3,649	17,808
Unassigned	(7,669)	(1,476)	(2,002)	(2,355)	(899)	(691)	(2,213)	(913)	3,569	(698)
Total all other governmental funds	\$ 46,320,899	\$ 48,212,226	\$ 49,810,399	\$ 46,876,748	\$ 41,292,563	\$ 61,001,813	\$ 65,705,816	\$ 63,003,053	\$ 76,175,633	\$ 71,062,463

Source: Audited Comprehensive Annual Financial Report.

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

**Changes in Fund Balance of Governmental Funds
Last Ten Years
(Unaudited)**

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Revenues										
Taxes:										
Ad valorem taxes	\$ 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	\$ 32,206,050
Sales taxes	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	39,159,413
Other taxes	2,165,465	1,112,404	1,844,133	1,601,661	1,616,245	1,566,911	1,616,681	1,644,110	1,240,428	1,154,929
Licenses and permits	1,229,153	1,286,150	1,371,735	1,350,951	1,348,498	1,334,238	1,364,941	1,342,588	1,325,564	1,453,330
Intergovernmental revenues	22,541,402	16,868,809	13,477,594	14,392,171	15,612,251	11,404,516	14,291,174	9,520,886	15,609,403	14,312,342
Fees, charges, and commissions	864,930	963,540	1,108,940	1,130,149	1,294,650	1,222,450	1,190,581	1,192,917	936,047	968,669
Fines and forfeitures	1,244,536	1,207,340	1,399,742	1,115,012	897,507	1,042,423	1,043,940	1,013,365	784,249	788,033
Investment earnings	313,348	253,115	268,392	377,090	661,440	1,022,931	1,990,035	2,693,437	1,713,109	907,630
Miscellaneous	758,428	1,053,021	1,200,372	754,254	1,067,071	1,130,945	1,115,594	767,764	1,458,293	1,188,417
Total revenues	\$ 94,055,786	\$ 82,620,813	\$ 76,068,741	\$ 71,797,123	\$ 77,697,267	\$ 77,688,389	\$ 83,211,227	\$ 81,363,304	\$ 88,571,122	\$ 92,138,813
Expenditures										
Current:										
General government	\$ 14,222,928	\$ 17,400,460	\$ 14,928,041	\$ 14,945,487	\$ 15,099,546	\$ 16,578,170	\$ 16,516,513	\$ 17,541,257	\$ 18,479,968	\$ 21,321,777
Public safety	13,524,991	8,193,492	8,482,639	4,790,332	4,606,381	4,436,775	4,456,185	4,728,235	5,535,354	28,418,634
Public works	16,780,029	16,865,324	17,400,804	17,782,365	19,156,478	21,867,664	21,015,625	22,472,951	21,535,065	25,954,878
Health and welfare	5,511,268	5,630,673	5,655,824	3,917,635	4,192,990	4,251,673	4,404,681	4,722,110	4,761,216	5,459,745
Culture and recreation	3,337,795	3,445,311	3,378,130	3,463,410	3,322,638	3,502,327	3,599,346	3,765,592	3,567,913	4,461,750
Economic development & assistance	1,918,806	2,354,966	1,742,071	1,727,808	1,603,921	1,638,900	1,775,233	1,738,213	1,743,407	2,133,955
Debt service:										
Principal	2,530,000	3,010,000	2,625,000	2,855,000	2,940,000	1,575,000	1,870,000	2,000,000	860,000	890,000
Interest and other charges	971,725	778,560	482,777	420,954	345,455	220,585	751,313	712,446	620,731	594,469
Payment to refunded bond escrow agent	-	-	-	-	3,520,158	-	-	-	-	-
Capital outlay	26,320,572	23,614,364	16,125,429	29,973,621	26,807,055	18,426,714	20,402,391	21,799,020	18,318,682	17,672,186
Total expenditures	\$ 85,118,114	\$ 81,293,150	\$ 70,820,715	\$ 79,876,612	\$ 81,594,622	\$ 72,497,808	\$ 74,791,287	\$ 79,479,824	\$ 75,422,336	\$ 106,907,394
Excess (deficiency) of revenues over expenditures	\$ 8,937,672	\$ 1,327,663	\$ 5,248,026	\$ (8,079,489)	\$ (3,897,355)	\$ 5,190,581	\$ 8,419,940	\$ 1,883,480	\$ 13,148,786	\$ (14,768,581)

**Changes in Fund Balance of Governmental Funds (Continued)
Last Ten Years
(Unaudited)**

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Other financing sources (uses)										
Transfer in	\$ 3,828,016	\$ 1,562,748	\$ 2,341,782	\$ 8,580,891	\$ 1,578,629	\$ 894,532	\$ 1,423,454	\$ 6,240,538	\$ 7,629,659	\$ 14,940,351
Transfer out	(4,041,852)	(2,374,872)	(2,667,916)	(9,708,595)	(1,788,609)	(1,115,822)	(1,411,925)	(6,948,785)	(8,425,585)	(15,455,599)
Refunds Insurance	-	-	-	-	-	-	861	88,800	-	2,337
Issuance of Refunding Bond	-	2,620,000	-	-	-	15,000,000	(2,000)	-	-	-
Bond proceeds	12,500,000	-	-	-	-	-	-	-	-	-
Premium (discount) on debt issued	-	-	-	-	-	1,115,482	-	-	-	-
Payment to refunded bond escrow agent	(12,400,000)	(2,620,000)	-	-	-	-	-	(49,344)	(2,000)	(2,000)
Proceeds from sale of assets	181,853	100,060	56	150,123	48,777	85,628	75,264	75,428	78,395	812,933
Compensation for Loss/Damaged Assets	3,211	211	1,419	256	-	-	-	-	-	12,325
Total other financing sources (uses)	71,228	(711,853)	(324,659)	(977,325)	(161,203)	15,979,820	85,654	(593,363)	(719,531)	310,347
Net change in fund balance	\$ 9,008,900	\$ 615,810	\$ 4,923,367	\$ (9,056,814)	\$ (4,058,558)	\$ 21,170,401	\$ 8,505,594	\$ 1,290,117	\$ 12,429,255	\$ (14,458,234)
Debt service as a percentage of noncapital expenditures	6.00%	6.60%	5.70%	6.60%	6.00%	3.30%	4.80%	4.70%	2.60%	1.70%

Source: Audited Comprehensive Annual Financial Report.

Exhibit D-5

Assessed Value and Estimated Actual Value of Taxable Property Last Ten Years (Unaudited)

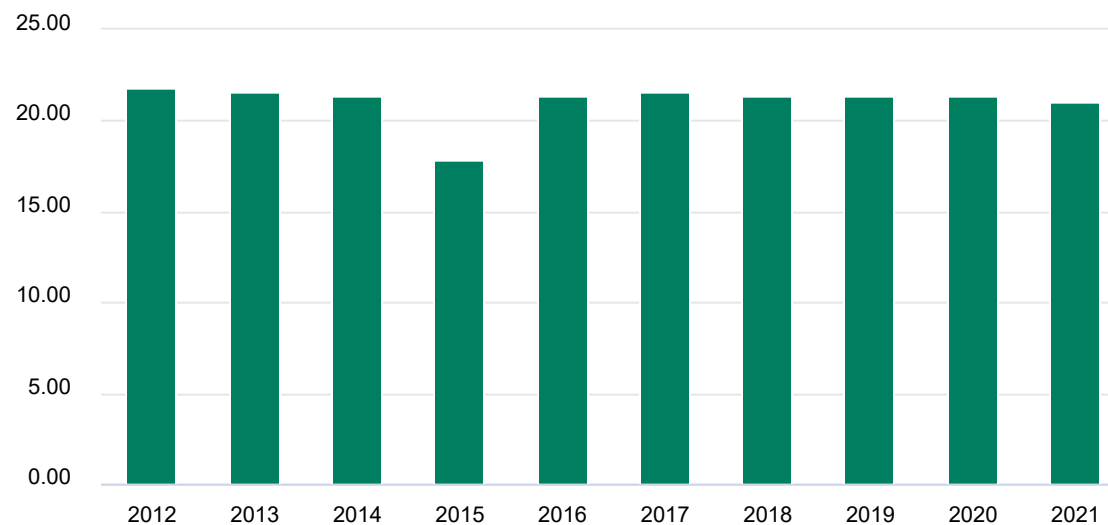
Year Ended	Real Property		Other		Total Taxable Assessed Value	Total Direct Tax Rate	Estimated Actual Taxable Value	Assessed Value ⁽¹⁾ as a Percentage of Actual Value
	Residential Property	Commercial Property	Public Utilities	Less: Homestead Exemption				
2012	227,756,650	733,775,511	235,895,035	99,009,811	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	17.8	12,641,788,750	0.11%
2016	329,096,022	777,065,378	248,527,890	98,591,369	1,256,097,921	21.4	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%
2021	421,559,150	1,021,385,863	359,379,970	101,353,563	1,700,971,420	21.06	17,009,714,200	0.11%

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

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

⁽¹⁾ Includes tax-exempt property.

Taxable Millage Rate



**Property Tax Rates
Direct and Overlapping Governments
Last Ten Years
(Unaudited)**

Year	St. Charles Parish			Overlapping Rates ⁽¹⁾							
	Operating Millage	Debt Service Millage	Total Parish Millage	Parish			School District			Special Districts	Total Direct & Overlapping Rates
				Operating Millage	Debt Service Millage	Total Parish Millage	Operating Millage	Debt Service Millage	Total School Millage		
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	49.9	5.86	55.76	7.35	117.39
2014	18.73	2.6	21.33	29.56	3.16	32.72	49.9	5.86	55.76	7.35	117.16
2015	15.6	2.2	17.8	32.69	3.16	35.85	49.9	5.86	55.76	7.35	116.76
2016	19.2	2.2	21.4	33.39	3.16	36.55	49.9	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	20.8	0.56	21.36	33.51	3.16	36.67	50.75	5.01	55.76	7.26	121.05
2019	20.8	0.56	21.36	33.51	3.16	36.67	50.75	5.01	55.76	7.4	121.19
2020	21.36	0	21.36	34.42	3.16	37.58	50.75	5.01	55.76	7.41	122.11
2021	21.06	0	21.06	34.33	3.16	37.49	50.75	5.01	55.76	7.03	121.34

Source: St. Charles Parish Tax Collector, 2020 Tax Roll

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

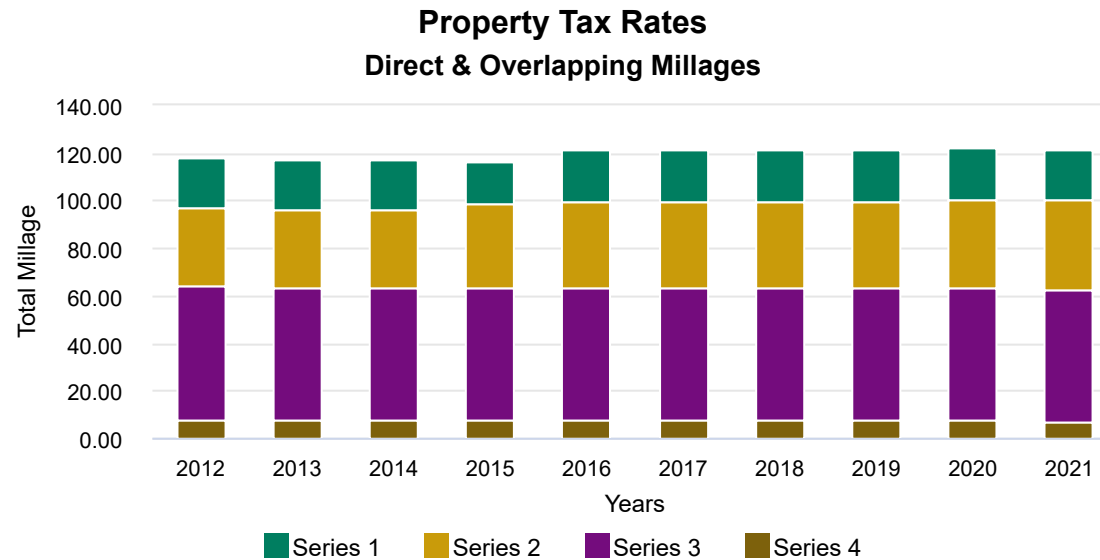


Exhibit D-7

**Principal Property Taxpayers
Current Year and Nine Years Ago
(Unaudited)**

Taxpayer	Industry Type	2021		2012	
		Taxable Assessed Value	Percentage of Total Taxable Assessed Value	Taxable Assessed Value	Percentage of Total Taxable Assessed Value
Entergy Louisiana, Inc.	Public Utility	\$ 293,949,960	20.6%	\$ 186,227,540	17.0%
Union Carbide Corporation	Chemical Plant	198,338,811	13.9%	-	0.0%
Equilon Enterprises, LLC	Chemical Plant	197,445,281	13.9%	137,013,155	12.5%
Shell Chemical Company	Chemical Plant	114,789,122	8.1%	54,332,494	4.9%
Valero Refining, New Orleans	Chemical Plant	85,092,094	6.0%	50,996,168	4.6%
Monsanto Company	Chemical Plant	71,106,568	5.0%	54,619,084	5.0%
Occidental Chemical Corp	Chemical Plant	50,111,956	3.5%	21,487,546	2.0%
Valero Marketing & Supply	Oil Refinery	42,753,480	3.0%	44,869,810	4.1%
International Matex Tank	Public Utilities	37,258,047	2.6%	-	0.0%
ADM/Growmark	Chemical Plant	17,055,033	1.2%	-	0.0%
Motiva Enterprises, LLC	Oil Refinery	-	0.0%	84,772,448	7.7%
Motiva Enterprises, LLC	Oil Refinery	-	0.0%	23,187,870	2.1%
Occidental Chemical Company	Oil Refinery	-	0.0%	10,435,509	1.0%
		\$ 1,107,900,352	77.8%	\$ 667,941,624	60.9%

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

**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
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
2021	35,817,345	35,684,668	99.6	202,842	35,887,510	100.2

Source: St. Charles Parish Tax Collector.

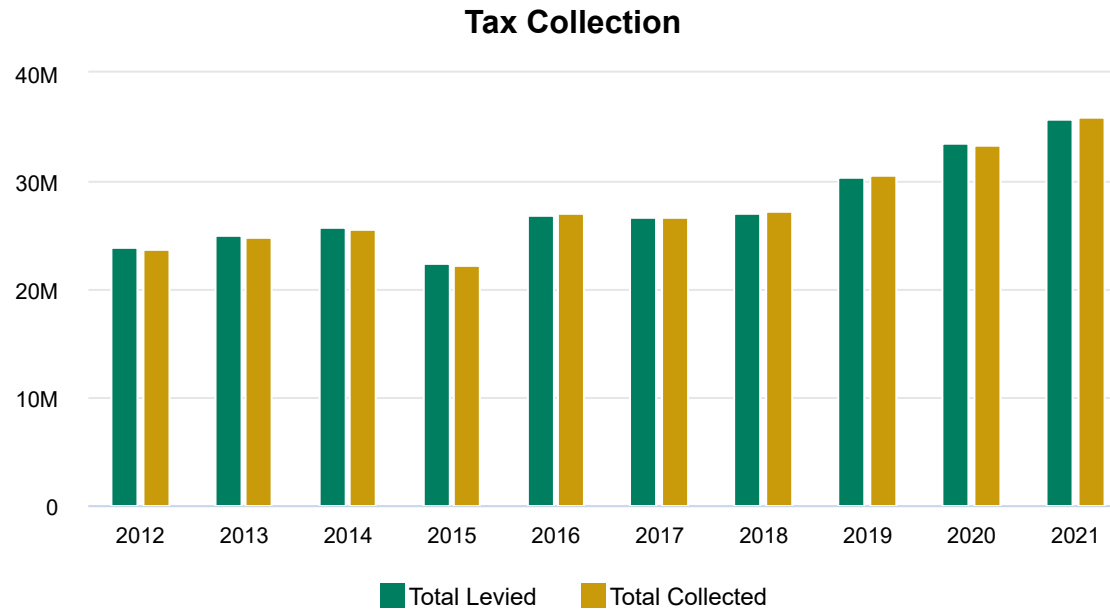


Exhibit D-9

**Sales Tax Collections
Last Ten Years
(Unaudited)**

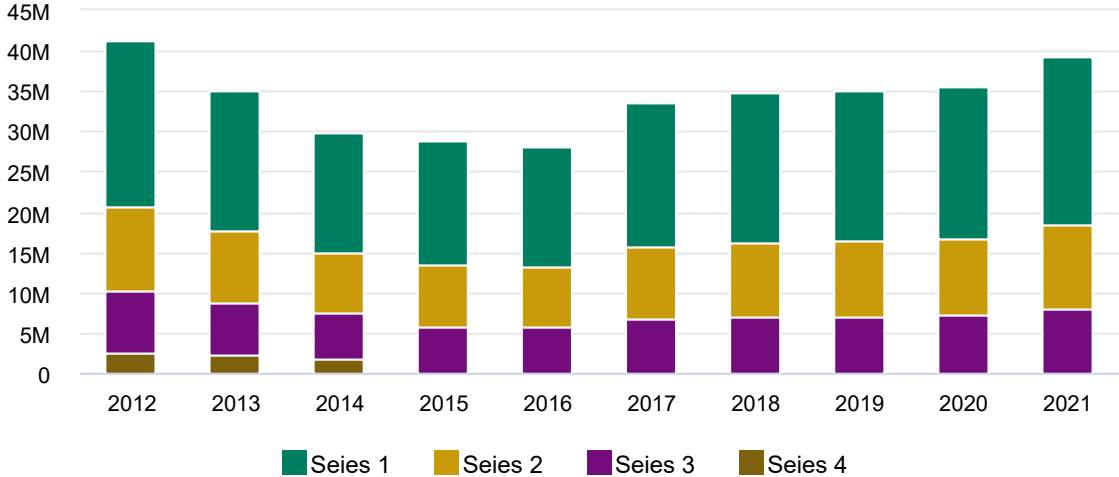
Year	1% Road and Drainage Maintenance	1/2% General Parish	3/8% General Parish	1/8% Fire Protection	Total Sales Tax
2012	20,586,376	10,293,197	7,719,897	2,573,296	41,172,766
2013	17,572,123	8,786,074	6,589,554	2,196,522	35,144,273
2014	14,876,897	7,438,460	5,578,843	1,859,618	29,753,818
2015	15,356,023	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
2021	20,885,010	10,442,520	7,831,883	-	39,159,413

The following is a summary by area of sales and use taxes being levied within the Parish of St. Charles as of December 31, 2021.

	Parish	School Board	State	Total
St. Charles	2.00%	3.00%	5.00%	10.00%

Source: St. Charles Parish School Board - Remittance Sheet

Sales Tax Collection



**Ratio of Outstanding Debt by Type
Last Ten Years
(Unaudited)**

Year	Governmental Activities				Business-Type Activities				Total Primary Government	Percentage of Personal Income	Per Capita
	General Obligation Bonds	Public Improvement Bonds	LTD Tax Revenue Bonds	Less: Deferred Amount on Refunding	Less: Bond Amortization Costs	Revenue Bonds	Less: Bond Amortization Costs	Less: Deferred Amount on Refunding			
2012	17,165,000	4,120,000	-	(24,665)	180,488	32,703,890	301,753	(53,919)	54,392,547	2.69%	1,036
2013	14,875,000	3,400,000	-	-	-	31,192,890	-	(38,514)	63,627,385	3.06%	1,208
2014	12,500,000	3,150,000	-	-	-	30,165,219	-	-	60,600,644	2.63%	1,152
2015	9,905,000	2,890,000	-	-	-	27,068,842	-	-	55,949,310	2.34%	1,061
2016	3,785,000	2,620,000	-	-	-	26,827,000	-	-	50,035,855	2.06%	947
2017	2,490,000	2,340,000	15,000,000	-	-	25,901,792	-	-	69,662,005	2.79%	1,316
2018	1,165,000	2,050,000	14,745,000	-	-	25,170,686	-	-	61,076,369	2.34%	1,158
2019	-	1,750,000	14,210,000	-	-	26,131,174	-	-	46,729,737	1.77%	884
2020	-	1,390,000	13,660,000	-	-	25,088,512	-	-	44,991,202	*	847
2021	-	1,065,000	13,095,000	-	-	28,392,808	-	-	50,686,129	*	957

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.

Debt per Capita

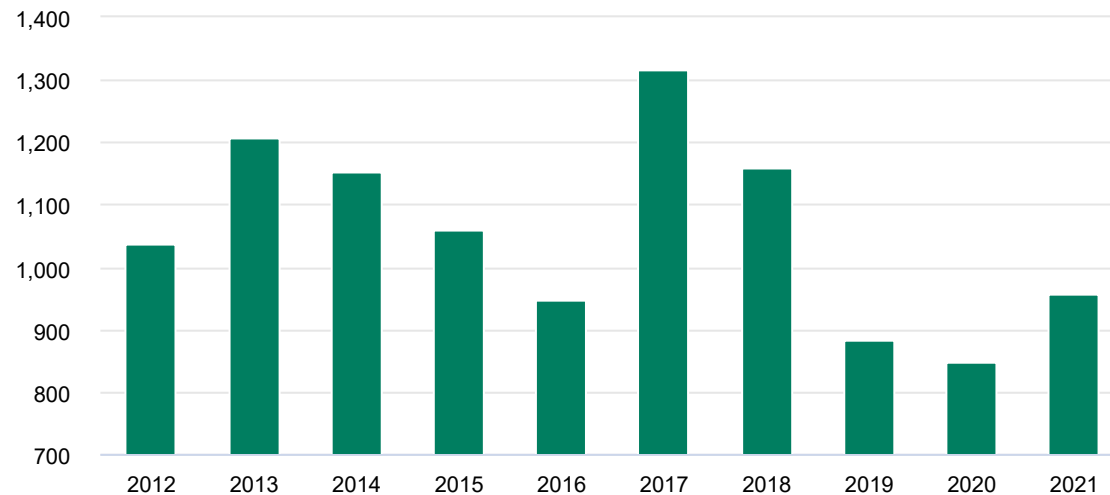


Exhibit D-11

**Ratio of General Bonded Debt Outstanding
Last Ten Years
(Unaudited)**

Year	General Obligation Bonds	Less: Amount Available In Debt Service Fund	Total	Percentage of Estimated Actual Value of Property ⁽¹⁾	Debt per Capita ⁽²⁾
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%	-
2021	-	-	-	0.00%	-

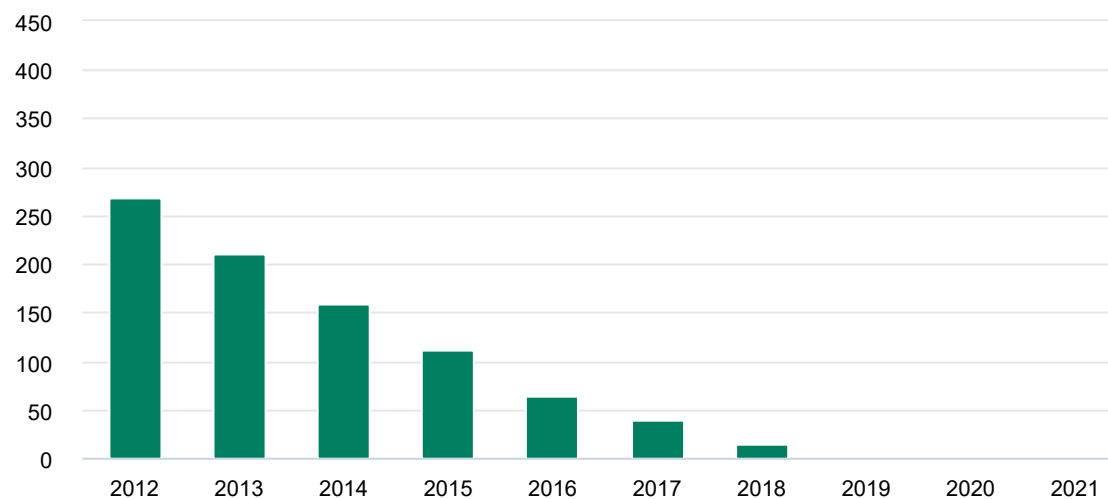
Source: Long-term debt note disclosure, Audited Comprehensive Annual Financial Reports. See Note 11.

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

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

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

Bonded Debt per Capita



**Direct and Overlapping Governmental Activities Debt
December 31, 2021
(Unaudited)**

Jurisdiction	Gross Debt Outstanding	Percentage Applicable To Government	Amount Applicable To Government
Direct:			
St. Charles Parish Government ⁽¹⁾			
2013 Public Improvement Sales Tax Series	\$ 600,000	100%	\$ 600,000
2019 Public Improvement Sales Tax Series	465,000	100%	465,000
2017 Limited Tax Revenue Bond	-	100%	-
2017 Limited Taxable Revenue Bond	-	100%	-
Total Direct debt	\$ 1,065,000		\$ 1,065,000
Overlapping:			
St. Charles Parish School Board ⁽²⁾			
	\$ 77,670,945	100%	\$ 77,670,945
Total Overlapping debt	\$ 77,670,945		\$ 77,670,945
Total Direct and Overlapping debt	\$ 78,735,945		\$ 78,735,945
2021 Population			52,987
Per Capita			\$ 1,486

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

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

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

**Legal Debt Margin
Last Ten Years
(Unaudited)**

	<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>	<u>2021</u>
Debt Limit *	\$ 119,742,720	\$ 125,593,253	\$ 130,213,415	\$ 136,303,122	\$ 135,468,929	\$ 133,260,763	\$ 136,708,179	\$ 152,431,070	\$ 166,870,620	\$ 180,232,498
Total net debt applicable to limit **	17,165,000	14,875,000	12,500,000	9,905,000	3,785,000	2,490,000	1,165,000	-	-	-
Legal Debt Margin	<u>\$ 102,577,720</u>	<u>\$ 110,718,253</u>	<u>\$ 117,713,415</u>	<u>\$ 126,398,122</u>	<u>\$ 131,683,929</u>	<u>\$ 130,770,763</u>	<u>\$135,543,179</u>	<u>\$ 152,431,070</u>	<u>\$166,870,620</u>	<u>\$ 180,232,498</u>
Total net debt applicable to the limit as a percentage of debt limit	14.33%	11.84%	9.60%	7.27%	2.79%	1.87%	0.85%	0.00%	0.00%	0.00%

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.

Legal Debt Margin Calculation for Year 2021

Assessed value	\$ 1,700,971,420
Add back: homestead exemption	<u>101,353,563</u>
Total assessed value	\$ 1,802,324,983
Debt limit (10% of total assessed value)	180,232,498
Legal Debt Margin	<u>\$ 180,232,498</u>

**Dedicated Revenue Coverage
Last Ten Years
(Unaudited)**

Years	Gross Revenue ⁽¹⁾	Direct Operating Expenses ⁽²⁾	Net Revenue Available for Debt Service	Debt Service Requirements			Coverage
				Principal	Interest	Total	
Waterworks Utility System Fund							
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
2021	13,439,615	9,629,931	3,809,684	810,000	651,805	1,461,805	2.61
Wastewater Utility System Fund							
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
2021	17,732,758	11,446,859	6,285,899	450,000	25,229	475,229	13.23

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

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

Exhibit D-15

Demographic and Economic Statistics Last Ten Years (Unaudited)

Year	Population ⁽²⁾	Personal Income ⁽²⁾ (thousands of dollars)	Per Capita Personal Income ⁽²⁾	Median Age	School Enrollment ⁽¹⁾	Unemployment Rate
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	2,816,129	53,148	38.0	9,797	8.4%
2021	52,987	-	-	-	9,721	5.5%

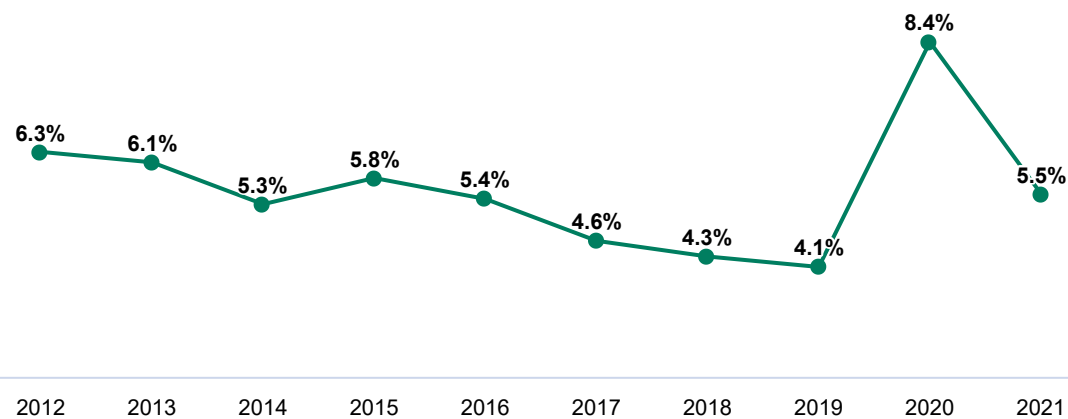
Sources:

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

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

* Data not available.

Unemployment Rate



**Principal Employers
Current Year and Nine Years Ago
(Unaudited)**

Employer	2021			2012		
	Employees	Rank	Percentage of Total Parish Employment	Employees	Rank	Percentage of Total Parish Employment
St. Charles Parish School Board	1,700	1	6.78%	1,897	1	10.20%
Shell Norco Refining	1,200	2	4.78%	805	3	4.33%
Dow St. Charles Operations	991	3	3.95%	960	2	5.16%
Entergy; Waterford 3	800	4	3.19%	650	5	3.49%
Monsanto -Bayer	750	5	2.99%	635	4	3.41%
Valero St. Charles	550	6	2.19%	541	7	2.91%
St. Charles Parish Council	482	7	1.92%	557	6	2.99%
St. Charles Sheriff's Office	375	8	1.49%	430	9	2.31%
Southern Glazer's Wine & Spirits	328	9	1.31%	315	11	1.69%
St. Charles Hospital	300	10	1.20%	475	8	2.55%
Winn Dixie	258	11	1.03%	-	0	0.00%
Randa Corporation	200	12	0.80%	249	12	1.34%
Occidental Chemical	196	13	0.78%	204	14	1.10%
Walmart	168	14	0.67%	320	10	1.72%
International Matex Tank Terminals	166	15	0.66%	-	0	0.00%
Bunge North America	147	16	0.59%	-	0	0.00%
Motiva/Shell Chemical	-	0	0.00%	241	13	1.30%
	8,611		34.33%	8,279		44.50%

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

**Full-time Equivalent Parish Employees by Function/Program
Last Ten Years
(Unaudited)**

Full-time Equivalent Employees Allotted in Annual Budget

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
General Fund										
Animal Control	6.00	8.00	8.00	8.00	8.00	8.00	9.00	10.00	10.00	12.00
Coastal Zone Management	2.00	2.00	2.00	2.00	2.00	3.00	3.00	3.00	3.00	2.00
Community Action	5.80	6.96	7.71	7.61	7.57	7.74	9.12	8.88	8.10	8.77
Community Center	-	-	-	-	-	-	0.50	0.50	0.50	0.50
Community Serv. Block Grant	2.85	1.69	1.94	1.94	2.01	1.93	1.68	1.59	1.42	1.40
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	3.00	3.00	3.00	3.00	4.00	4.00	4.00	4.00	4.00
Council and Administration	20.00	20.00	20.00	19.00	20.00	20.00	20.00	20.00	20.00	21.00
District Attorney	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	-
District Court	7.00	4.53	4.53	4.56	4.56	4.58	4.59	4.59	4.60	3.00
Economic Development	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Emergency Preparedness	9.00	9.00	9.00	10.00	10.00	11.00	11.00	11.00	11.00	11.00
Energy Assistance	0.35	0.35	0.35	0.45	0.42	0.33	0.31	0.53	0.48	0.48
Finance	12.50	13.00	13.00	13.00	13.00	13.00	13.00	13.00	13.00	13.00
General Government Buildings	17.00	18.00	19.00	21.25	21.25	21.00	18.89	15.00	15.00	16.00
GIS Info Systems	-	-	-	-	1.20	3.20	3.20	3.20	3.50	5.20
Grants Administration	2.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	4.00
Home Program	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.36
ICC Building Code	1.00	1.00	1.00	3.00	3.00	3.00	6.00	3.00	3.00	3.00
Information Technology	4.00	4.20	4.20	5.20	4.00	3.00	4.00	4.00	4.00	4.00
Legal Services	3.00	3.00	3.00	3.00	3.00	3.00	2.00	2.00	2.00	5.00
Parish President	4.00	4.00	4.00	4.00	4.00	5.00	6.00	6.00	6.00	6.00
Personnel	5.00	5.00	4.00	5.00	5.00	5.00	5.00	5.00	5.00	4.00
Planning and Zoning	17.00	17.30	17.30	17.30	15.30	15.30	14.30	14.30	14.30	14.30
Public Information Office	2.00	2.00	2.00	2.00	2.00	2.00	3.00	3.00	3.00	4.00
Purchasing	8.00	8.00	8.00	7.00	6.00	6.00	6.00	7.00	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	3.00	4.00	4.00	3.00	3.00	3.00	3.00	4.00
Total General Fund	162.50	166.03	168.03	174.31	172.31	176.07	180.59	175.59	174.90	175.01

**Full-time Equivalent Parish Employees by Function/Program (Continued)
Last Ten Years
(Unaudited)**

Full-time Equivalent Employees Allotted in Annual Budget

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Special Revenue Funds										
Criminal Court Fund	-	2.47	2.47	2.44	2.44	2.42	2.41	2.40	2.40	1.99
Mosquito Control	1.00	1.00	1.00	1.01	0.67	0.67	1.01	1.01	1.01	1.00
Parks and Recreation	40.25	40.25	40.25	33.00	33.00	31.00	33.50	33.50	33.50	35.50
RSVP - Federal	0.60	0.55	0.35	0.53	0.53	0.53	0.52	0.53	0.53	0.53
RSVP - Local	2.40	2.45	1.65	1.47	1.47	1.47	1.48	1.47	1.47	1.47
RSVP - Nonfederal	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-	-	-
Road and Drainage	168.50	167.70	172.70	174.70	175.70	189.20	194.20	191.20	197.60	205.20
Road Lighting	1.00	1.00	1.00	1.00	0.67	0.67	1.00	1.00	1.00	1.00
Workforce Investment Act	10.50	11.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00
Total Special Funds	225.25	227.42	229.42	224.15	224.48	235.96	244.12	240.11	246.51	255.69
Enterprise Funds										
Wastewater Utility System	53.00	53.00	54.00	53.00	53.00	55.00	60.00	65.00	65.00	69.00
Waterworks Utility System	54.25	56.55	55.55	55.55	54.55	54.30	54.30	55.30	55.60	55.30
Solid Waste	1.00	1.00	1.00	0.99	0.66	0.66	0.99	0.99	0.99	1.00
Total Enterprise Funds	107.25	109.55	110.55	109.54	108.21	109.96	115.29	121.29	121.59	125.30
Total All Funds	495.00	503.00	508.00	508.00	505.00	522.00	540.00	537.00	543.00	556.00

Source: Various parish departments

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

**Operating Indicators by Function/Program
Last Ten Fiscal Years
(Unaudited)**

Function / Program	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Primary Government:										
Governmental Activities:										
General Governmental										
Number of checks written yearly	26,980	27,446	26,457	26,212	25,793	26,579	28,860	28,381	27,653	26,657
Number of building permits issued	510	510	466	496	303	352	432	395	402	461
Number of purchase orders issued	9,683	10,005	9,393	9,323	9,755	9,771	9,792	9,672	*	8,245
Public Works										
Number of work orders issued	7,491	8,624	7,928	8,722	8,239	8,473	7,878	20,099	20,365	21,068
Number of street lights	123,233	132,877	140,446	141,089	141,951	142,813	143,282	*	*	*
Miles of Roads Maintained ⁽¹⁾	225.84	225.84	225.84	225.84	225.84	214.37	234.62	234.89	234.89	234.89
Access Roads/Roadways	-	-	-	-	-	18	17.65	17.65	17.65	18
Health and Welfare										
Number of meals served - Summer Food Program	7,928	6,263	7,471	7,675	7,340	5,163	5,758	5,612	-	-
Number of Members in Workforce Investment Act	2,774	2,180	2,555	6,528	7,907	5,173	6,358	6,358	69	60
Number of Graduates in Workforce Investment Act	93	75	54	72	45	38	*	42	18	16
Number of Retired Senior Volunteers	690	646	654	676	706	638	615	716	600	311
Culture and Recreation										
Number of participants in group sports										
Baseball - youth	1,243	1,471	1,416	1,307	1,261	1,317	1,448	1,416	188	180
Basketball - youth & adults	1,591	1,338	1,344	1,297	1,161	1,289	1,364	1,367	1,177	1,989
Cheerleading - youth	200	150	135	89	120	112	112	108	160	-
Football - youth & adults	764	791	654	703	550	694	646	619	320	-
Healthy Kids Running	-	-	-	-	216	220	253	267	-	-
Senior/Special Olympics	1,125	1,103	1,103	1,103	983	975	1,042	1,066	-	-
Softball - youth & adults	1,300	1,210	975	873	862	851	820	661	153	532
Soccer - youth	900	900	900	900	900	900	900	900	886	880
Tennis	-	-	-	100	133	95	80	105	-	56
Track - youth	50	45	45	45	48	70	56	53	-	48
Volleyball - youth	288	282	274	252	288	278	275	310	324	-
Number of Summer/Swamp camp participants	464	437	689	662	755	515	540	584	209	240

**Operating Indicators by Function/Program (Continued)
Last Ten Fiscal Years
(Unaudited)**

Function / Program	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Business - type Activities:										
Waterworks										
Number of metered customers	20,916	21,028	21,173	21,373	21,386	21,498	21,632	21,811	22,032	21,875
Water Consumption (million gallons per year)	2,209	2,174	2,245	2,282	2,171	2,147	2,160	2,167	2,185	1,888
Number of work orders issued	18,910	20,050	20,298	21,662	20,404	20,859	21,684	21,155	18,013	16,325
Wastewater										
Number of metered customers	18,152	18,198	18,314	18,503	18,487	18,574	18,708	18,855	19,043	18,869
Sewerage treatment (million gallons per year)	1,340	1,310	1,279	1,301	1,233	1,210	1,244	1,213	1,243	905
Number of work orders issued	3,434	2,876	1,804	1,704	1,782	1,825	1,450	1,758	1,748	1,693
Solid Waste Collection										
Waste collected (tons per year)	31,503	29,997	29,314	29,140	28,414	30,897	32,228	31,400	34,796	35,514
Residencies receiving services	18,132	18,390	18,390	18,390	18,390	17,577	18,300	18,778	18,778	18,711
Component Unit:										
Library Service District, No. 1										
Number of books owned	248,231	261,048	265,522	270,482	242,982	240,168	253,255	272,723	277,308	273,408
Number of registered borrowers	30,700	32,542	33,875	34,902	36,527	37,969	39,806	37,665	35,822	36,635
Number of items circulated	220,346	226,554	237,571	244,501	227,930	230,992	238,509	254,231	199,496	210,940

Source: Various Parish Departments

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

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

* Data Not Available.

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

2020 - Sport participation was low due to Covid-19 virus.

**Capital Asset Statistics by Function
Last Ten Fiscal Years
(Unaudited)**

Function / Program	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Primary Government:										
Governmental Activities:										
Public Safety										
Fire Stations	22	22	22	22	21	22	22	22	22	22
Fire Hydrants	525	525	525	525	525	530	542	548	548	548
Public Works										
Drainage Lines (miles)	40.56	40.56	40.56	40.56	40.56	41.41	41.53	41.6	41.60	41.6
Number of Pump Stations	45	52	52	52	52	53	55	55	55	55
Sidewalks (miles)	20.67	20.67	20.67	20.67	20.67	20.67	20.67	20.67	20.67	20.67
Number of Streetlights	864	864	864	864	864	876	907	917	917	917
Culture and Recreation										
Parks owned	19	19	19	19	27	27	27	27	27	27
Parks maintained	41	41	41	41	52	52	52	52	52	55
Business-type Activities:										
Waterworks										
Plant Production Capacity (millions of gallons per day)	21	21	21	21	19	19	19	19	19	19
Water Mains (miles)	51.32	51.39	51.39	51.39	51.39	52.12	53.26	53.67	53.67	53.67
Water Storage Capacity (millions of gallons)	10.5	10.5	10.7	10.7	10.6	10.6	10.6	10.6	10.6	10.6
Wastewater										
Number of Lift Stations **	351	351	351	351	337	337	338	338	338	338
Sewer Lines (miles)	67.39	67.39	67.39	67.39	67.39	67.39	69.37	69.37	69.76	69.76
Maximum Daily Treatment Capacity (millions of gallons per day)	9.30	11.50	11.50	11.50	11.50	11.50	11.50	11.50	11.50	11.50
Component Unit:										
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.

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

**Schedule of Insurance Policies in Force
December 31, 2021
(Unaudited)**

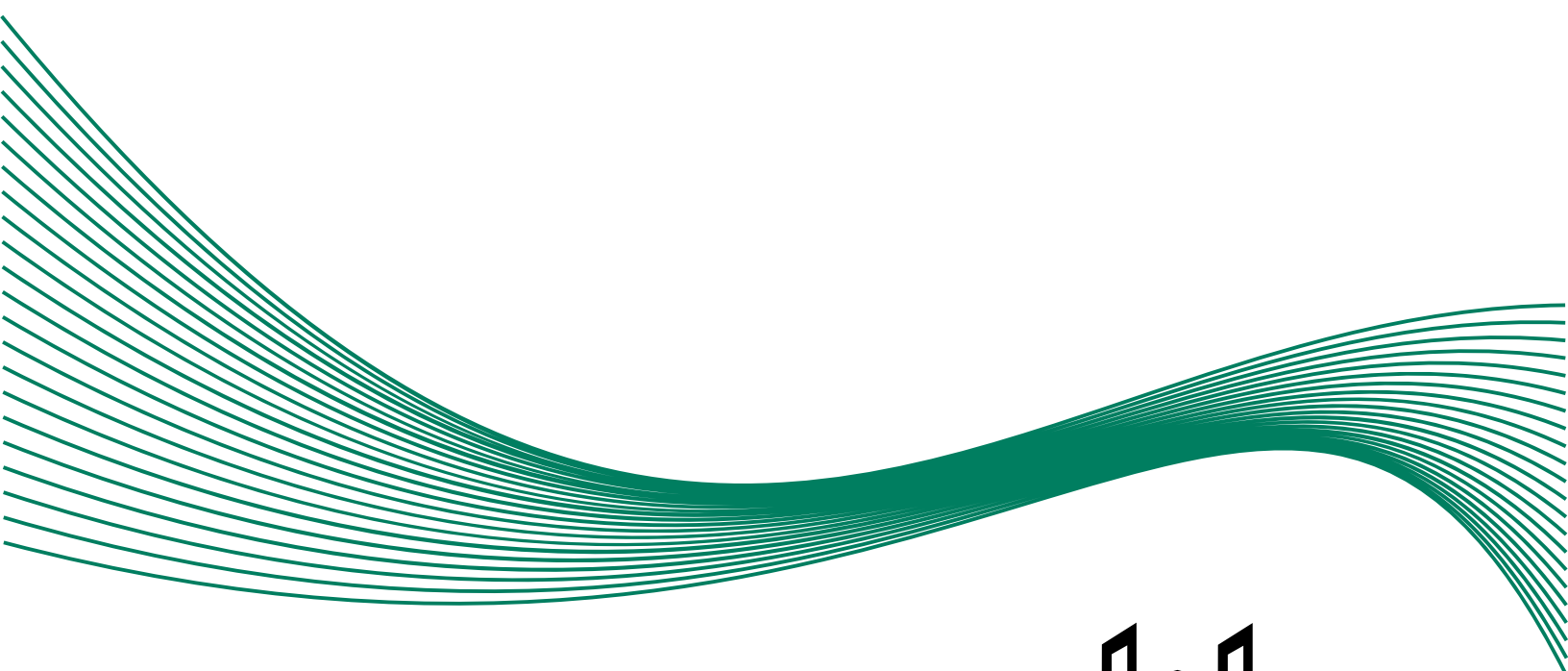
Kind of Insurance Coverage	Insurance Company	Policy Amount	Policy Expiration
Excess Property	AmRisk Insurance, LLC	132,867,464	05/01/22
Flood Insurance	Wright National Flood Insurance Company	16,059,900	09/10/22
Automobile Liability and Collision	American Alternative Insurance Corp.	10,000,000	05/01/22
General Liability	American Alternative Insurance Corp.	10,000,000	05/01/22
Public Officials and Employees Liability	American Alternative Insurance Corp.	10,000,000	05/01/22
Terrorism Insurance	Lloyds of London	5,000,000	05/01/22
Workers Compensation	Parish Government Risk Management Agency		01/01/22
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	05/01/22
Boiler & Machinery	Hartford Steam Boiler	50,000,000	05/01/22

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

CONTENTS & GLOSSARY

Annual Budget 2023



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** – 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.
- | | |
|-----------------------------------|-------------|
| 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.

