

# Annual Budget 2025

For the Fiscal Year ended December 31, 2025

**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  
Louisiana**

For the Fiscal Year Beginning

**January 01, 2024**

*Christopher P. Morill*

Executive Director

Executive Summary.....	1
<b>BUDGET MESSAGE</b>	
Budget Message.....	6
<b>INTRODUCTORY SECTION</b>	
Understanding the Parish Budget.....	18
Functional Units.....	46
<b>PRESIDENT’S MISSIONS &amp; GOALS</b>	
President’s Policy Statement, Strategic Goals, Accomplishments and Performance Measures.....	51
<b>BUDGET ORDINANCE &amp; SUMMARY</b>	
Governmental Funds Summary (Exhibit A).....	57
■ Major Funds Summary (Exhibit A1).....	58
■ Nonmajor Funds Summary (Exhibit A2).....	59
Proprietary Funds Summary (Exhibit B).....	60
Consolidated Revenue & Expenditure Schedule.....	62
<b>GENERAL FUND</b>	
Summary of General Fund Estimated Revenues and Appropriations.....	65
General Fund Revenues Combined.....	66
General Fund Expenditures.....	68
General Fund Budgets -- (See Page iii).....	70
<b>SPECIAL REVENUE FUNDS</b>	
Summary of Funds.....	177
Parish Transportation Fund.....	178
Road Lighting District #1 Fund.....	180
Workforce Investment Act Fund.....	183
Criminal Court Fund.....	185
Road & Drainage Fund Summary.....	190
■ Flood Control.....	191
■ Paved Streets.....	192
■ Sidewalks & Crosswalks.....	195
■ Drainage.....	197
Recreation Fund.....	205
Mosquito Control Fund.....	211
Retired Senior Volunteer Program Fund.....	213
Governmental Building M&O Fund.....	217
Flood Protection Fund.....	218
<b>DEBT SERVICE FUNDS</b>	
Summary of Funds.....	223
WB Hurricane Protection Levee Bond Sinking Fund.....	224
1/8% Public Improvement Sales Tax Bond Sinking Fund.....	225
1/2% Public Improvement Sales Tax Bond Sinking Fund.....	226
3/8% Public Improvement Sales Tax Bond Sinking Fund.....	227
1/2% Public Improvement Sales Tax Bond Reserve Fund.....	228
Gomesa Revenue Bond.....	229
Hurricane Recovery Revenue Note, Series 2022A.....	230

TABLE OF CONTENTS

---

**CAPITAL PROJECTS FUNDS**

Summary of Funds.....233  
Recreation Facilities Construction Fund.....234  
Westbank Hurricane Protection Levee Fund.....236  
Gomesa Construction Fund.....237  
LCDBG Public Facilities Construction Fund.....239  
Front Foot Assessment Capital Project Fund.....241

**ENTERPRISE FUNDS**

Summary of Funds.....244  
Wastewater Fund Summary.....245

- Administration.....247
- Collection & Maintenance.....249
- Treatment.....251

Consolidated Waterworks Fund District No. 1.....255

- Wastewater Collection & Maintenance.....256
- Administration.....257
- Billing & Collection.....259
- Meter Reader.....260
- Distribution.....262
- Plant.....264

Solid Waste Collection & Disposal Fund.....269

**PERSONNEL INFORMATION**

Summary of Allotted & Full Time Equiv. Positions.....276

**STATISTICAL SECTION**

Financial Trends

- Net Assets by Component, Last Nine Years.....280
- Changes in Net Assets, Last Nine Years.....281
- Fund Balance of Governmental Funds, Last Nine Years.....283
- Changes in Fund Balance of Gov. Funds, Last Ten Years.....284

Revenue Capacity

- Assessed & Estimated Actual Value of Taxable Property.....286
- Property Tax Rates - Direct & Overlapping Governments.....287
- Principal Property Taxpayers, Current & Nine Years Ago.....288
- Property Tax Levies & Collections.....289
- Sales Tax Collection.....290

Debt Capacity

- Ratio of Outstanding Debt by Type.....291
- Ratio of General Bonded Debt Outstanding.....292
- Direct & Overlapping Governmental Activities Debt.....293
- Legal Debt Margin Calculation.....294
- Pledged Revenue Coverage.....295

Demographic & Economic Information

- Demographic & Economic Statistics.....296
- Principal Employers, Current & Nine Years Ago.....297
- Full-time Equivalent Parish Employees by Function.....298
- Operating Indicators by Function, Last Six Years.....300
- Capital Asset Statistics by Function.....302
- Schedule of Insurance Policies in Force.....303

**CONTENTS & GLOSSARY**

Glossary.....304

001-400110	Council.....	70	001-400635	Cable TV Administration.....	121
001-400111	Council - District I.....	72	001-400640	General Government Building.....	123
001-400112	Council - District II.....	73	001-400650	Retirement System Contributions.....	126
001-400113	Council - District III.....	74	001-400670	Retired Employees' Group Insurance.....	127
001-400114	Council - District IV.....	75	001-400675	Risk Management.....	128
001-400115	Council - District V.....	76	001-400680	Grants Administration.....	130
001-400116	Council - District VI.....	77	001-400685	Elevation Grant Program.....	131
001-400117	Council - District VII.....	78	001-410100	Sheriff.....	132
001-400118	Council - Division A.....	79	001-410530	Juvenile.....	134
001-400119	Council - Division B.....	80	001-410710	Emergency Preparedness.....	135
001-400130	Ordinance & Proceedings.....	81	001-410711	Emergency Preparedness Subsidiary.....	136
001-400140	Public Information.....	82	001-410712	EOC - 24 hour Coverage.....	139
001-400150	Police Jury Association.....	83	001-410800	Motor Vehicles.....	140
001-400205	District Court.....	84	001-430160	Coroner.....	141
001-400206	District Court - Division C.....	86	001-430180	Animal Control.....	143
001-400207	District Court - Division D.....	87	001-430225	Health & Safety Rehab.....	146
001-400208	District Court - Division E.....	89	001-430226	Revitalization Fund Program.....	147
001-400210	Grand Jury.....	90	001-430227	Housing Preservation Grant.....	148
001-400235	District Attorney.....	91	001-430230	HUD/Home Rental Assistance.....	149
001-400240	Clerk of Court.....	92	001-430231	Community Service.....	150
001-400290	Ward Courts.....	93	001-430232	Energy Assistance.....	153
001-400310	Parish President.....	94	001-430233	Summer Feeding.....	154
001-400410	Registrar of Voters.....	96	001-430234	Community Service Centers.....	155
001-400420	Elections.....	97	001-430235	Community Service Subgrants.....	157
001-400510	Finance.....	98	001-430246	LIHEAP - Weatherization.....	158
001-400530	Purchasing.....	99	001-430247	CSBG - Administration.....	159
001-400540	Personnel.....	101	001-430248	CSBG - Program Activities.....	160
001-400545	Legal Services.....	102	001-430250	Home Program.....	161
001-400550	Taxation - Assessor.....	104	001-430258	Lihwap- Low Income Household Water.....	162
001-400560	Taxation - Collector.....	105	001-450300	Community Center.....	163
001-400610	Planning & Zoning.....	106	001-465220	Parish Farm Agent.....	166
001-400611	Coastal Zone Management.....	109	001-465230	Economic Development.....	167
001-400612	ICC Building Codes.....	112	001-465235	Tourist Information Center.....	169
001-400620	Data Processing.....	113	001-465260	Veterans Administration.....	170
001-400625	Information Technology.....	115	001-465290	Public Housing.....	171
001-400626	GIS.....	117	001-475000	Debt Service.....	172
001-400630	Research & Investigations.....	120	001-480000	Transfers.....	173

# EXECUTIVE SUMMARY

Annual Budget 2025





# ST. CHARLES PARISH

OFFICE OF THE PARISH PRESIDENT

MATTHEW JEWELL  
PARISH PRESIDENT

September 20, 2024

Dear Members of the Parish Council,

I am pleased to present the proposed 2025 St. Charles Parish Consolidated Operating and Capital Budget for your consideration. This budget reflects our shared efforts to maintain a sustainable fiscal path while continuing to meet the needs of our community. It supports key priorities such as enhancing drainage systems, completing critical levee protection projects, and upgrading major utility infrastructure.

The 2025 budget includes \$272.4 million in governmental fund expenditures. Significant allocations include \$78 million for levee protection, \$37.8 million for public works, and \$31.9 million of grant funding for various drainage projects. Additionally, projected revenues for governmental funds total \$169.1 million, with a beginning fund balance of \$135.8 million carried over from 2024.

In 2019, the parish millage rate was 118.58 mills. By working collaboratively with the St. Charles Parish Assessor, Sheriff's office, and the School System, we have been able to reduce the parish's total millages to 102.42 mills. My goal is to continue reducing millages for our residents and businesses, creating a favorable taxing environment that spurs economic investment while also meeting the parish's needs. This approach will further position St. Charles Parish as a destination for people to live, work, and play, increasing value within the parish and enhancing our ability to continue lowering taxes.

Our administration has worked diligently since May to ensure this budget reflects thoughtful decision-making and prudent use of resources. Sales tax revenues, which account for 33% of total revenues, remain strong, driven by industrial expansions expected in 2025. We anticipate another substantial increase in assessed property values, with \$253 million added to the Parish's overall valuation, ranking us seventh in the state.

The budget addresses the needs of our residents by ensuring that our existing drainage, streets, and other essential infrastructure are well maintained, while also prioritizing capital improvements in those areas. This includes funding for projects such as the Engineers Pump Station improvements, Primrose and Cousins Bank Stabilization, and the Murray Hill/Destrehan Drive Subsurface project, to name a few. Overall, my budget reflects over \$155 million in Public Works and levee capital projects. At the same time, we recognize the importance of quality-of-life improvements, ensuring that investments in infrastructure are balanced with enhancements to recreational facilities and programs, which are important to our community's well-being. That is why my budget includes funding for quality-of-life projects such as Ama and Keller Street Park improvements, the East Bank Bridge Park Gymnasium, and a parish dog park. In total, this budget reflects over \$16 million in recreational capital projects.

The budget also recognizes the hard work and dedication of our Parish personnel, who are our greatest asset. To ensure we continue to keep and attract skilled employees, we have included a two percent cost-of-living increase to the overall pay plan, as well as merit-based raises for eligible staff. I believe the 2022 revisions to the pay plan have paid dividends, and our continued investment in our workforce will ensure that all departments are well-staffed, trained, and equipped to deliver the essential services our community depends on.

Lastly, I want to express my appreciation to the Parish Council for your continued collaboration and support, as well as to the Finance Department and all our employees for their dedication in preparing this budget. While the lingering effects of major disasters, such as the COVID-19 pandemic and Hurricane Ida, are still very present in our day-to-day work, I continue to be impressed by how our directors and employees consistently get the job done. Together, we will ensure that 2025 is a year of progress and continued growth for St. Charles Parish.

Sincerely,

A handwritten signature in black ink that reads "Matthew Jewell". The signature is written in a cursive, flowing style with a prominent initial "M".

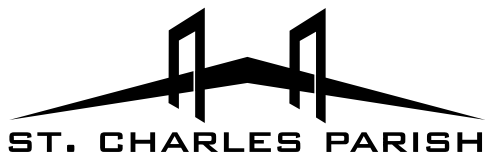
Matthew Jewell  
Parish President





# BUDGET MESSAGE

Annual Budget 2025



ST. CHARLES PARISH





MATTHEW JEWELL  
PARISH PRESIDENT

# ST. CHARLES PARISH

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## OFFICE OF THE PARISH PRESIDENT

September 20, 2024

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 2025 Consolidated Operating and Capital Budget.

In my fifth year in office, my administration remains focused on establishing a sustainable fiscal path for all Parish funds and departments. This includes maintaining our existing infrastructure, upgrading and improving our wastewater network, constructing a comprehensive levee protection system, ensuring the proper maintenance and improvement of our drainage systems, and reducing the strain on the General Fund. These efforts are crucial to ensure the continuity of vital services, such as Recreation, Emergency Preparedness, and support services delivered by RSVP and the Department of Community Services.

This document follows an intensive examination and review process that began in May. It reflects the financial plan for providing essential governmental services to the public for 2025. The Parish is responsible for continuing to provide a number of services to our residents, and this budget will allow us to do so.

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 perform 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.

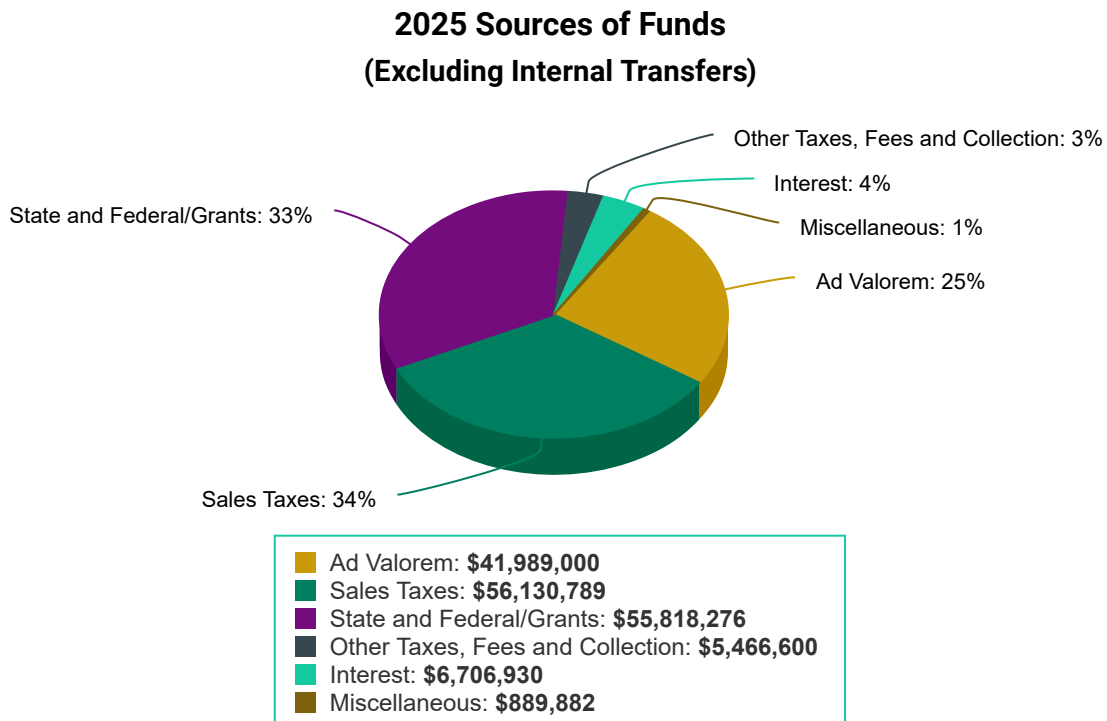
## Budget Overview & Highlights

The summary of the operating and capital budget for governmental funds in 2025 includes revenues and other financing sources totaling \$128,723,383 along with estimated fund balances carried over from 2024 (beginning fund balances) amounting to \$135,847,697 and expenditures of \$272,394,115. The operating and capital budget summary for proprietary funds includes revenues of \$36,511,475 cash expenses of \$29,832,226 and non-cash depreciation expenses of \$7,748,602.

### Revenues

Sales tax collections account for 33% of budgeted revenues, while ad valorem taxes equal 25% of governmental funds. This shift in sales tax revenue, driven by the global pandemic that began in March of 2020, has defied initial expectations of a decrease and continues to rise. Following discussions with the St. Charles Parish School Board, our sales tax collector, it is projected that 2025 will see a substantial increase from 2024 due to major industrial expansions set to occur in 2025. The largest remaining revenue source are Intergovernmental revenues, which represent grant revenues that equal 34% of budget revenues.

Ad Valorem taxes have continued to rise year over year in part due to the expiration of numerous items from their 10-year tax exemptions, as well as major industrial expansions set to begin during the tail end of 2024. The assessor anticipates another substantial increase in Assessed Value for 2025 amounting by just over \$253 million. St. Charles Parish now ranks seventh in the State of Louisiana in terms of overall assessed value.



User fees provide 84% 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 exhibited significant fluctuations, ranging from increases of up to 33.42% in the Parish’s favor to a decrease of as much as 8.94% against the Parish. These fluctuations can be attributed primarily to the varying levels of industrial activity within the Parish. The Parish’s

sales tax collection office anticipates a continued increase in sales tax collections for the remainder of 2024, followed by a substantial increase of sales tax revenues in 2025.

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. 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.

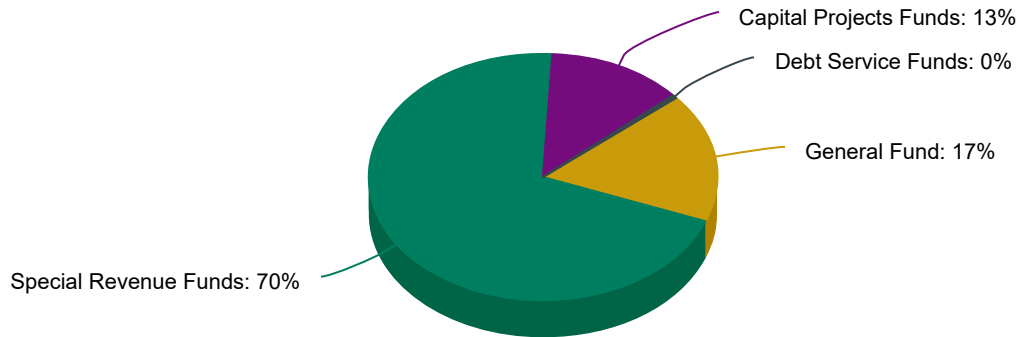
### History of Sales Tax Collections

Year		Collections	% Change
2015	Actual	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		40,819,065	6.74%
2023		41,065,674	0.60%
2024	Projected	42,069,525	2.44%
2025	Budgeted	56,130,789	33.42%

### Appropriations:

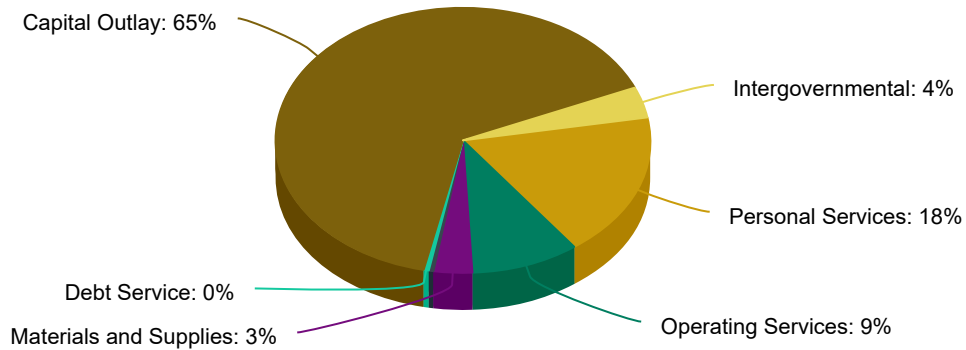
The total Governmental Fund Budget for 2025 is \$272,394,115, which is \$43,843,003 higher than that of the projected ending 2024 budget, a total increase of 19%. This increase is due to the rollover of projects 2024 Capital Project Expenditures to 2025 budget to avoid any construction delays. The graphs 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. In contrast, the second graph shows the division by budget code, i.e. Personnel, Operations, Capital Outlay, etc.

### Government Appropriations by Fund



General Fund	\$43,769,538
Special Revenue Funds	\$180,870,958
Capital Projects Funds	\$32,465,314
Debt Service Funds	\$1,157,758

### 2025 Appropriations by Budget Code Governmental Funds



Personal Services	\$45,577,104
Operating Services	\$24,090,331
Materials and Supplies	\$8,590,885
Other Charges	\$1,001,116
Debt Service	\$1,158,568
Capital Outlay	\$168,192,778
Intergovernmental	\$9,652,786

The total increase in capital outlay from the estimated ending 2024 budget is \$117,340,846, with the primary driving factors being capital outlay for the Parish's ongoing \$78 million in levee projects, particularly the two Pump Stations in Montz totaling \$31 million, Sunset Auto Bar Screen Cleaners totaling \$10.75 million, \$8.5 million for Cousin's Pump Station Project and Relocation of Sewer Lines, \$10 million for the Sunset Pump Station upgrade, and \$11 million for the Engineers Canal Pump Station. The other large factors contributing to the increase from 2024 are multiple public work projects totaling \$37.8 million, a decrease of \$2.8 million from 2024. Note the 2024 Capital Outlay budget for Public Works includes projects totaling \$39.8 million to be completed by the end of the year, those of which are not completed will be rolled over into the 2025 budget.

Throughout this budget message, I will compare the Parish's 2023 financial information because it is the most recent audited financial information. Expectations of the estimated 2024 financial information, the original 2024 budget and the proposed 2025 budget are also presented herein.

## **General Fund**

The actual ending 2023 General Fund balance of \$51,476,422 was \$1,740,876 lower than that of 2022. The ending fund balance for 2024 is estimated to be \$35,384,171. The 2025 budget includes \$896,876 of expenditures in excess of revenues budgeted, leaving an ending fund balance of approximately \$10,707,020. Included in these expenditures are transfers totaling \$29,469,887. The transfers include \$15,796,329 for Flood Protection, \$9,158,558 for Capital Projects for the Recreation Department, and the following operating subsidies: \$265,000 for RSVP, and \$1,000,000 for Solid Waste.

The General Fund depends heavily upon sales tax revenue as a funding source. Currently, 56% of its revenue is derived from sales tax. As seen in the schedule above, sales tax revenue can vary significantly from year to year. 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. Keeping the General Fund balance at \$10,707,020, allows us adequate funding in case of an emergency such as a hurricane or man-made disaster. With the uncertainty of changes to the tax code and other events outside of our control, 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 residents of St. Charles Parish.

In 2024, the Department of Community Services continued the Summer Food Program at 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 and a grant from United Way of St. Charles to underwrite facility use costs with the remaining 86% 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 \$2,376,879 for Emergency Preparedness, \$7,165,306 for operating and maintaining General Governmental Buildings, \$3,973,539 for Planning & Zoning, CZM and ICC Building Codes, \$2,307,167 for the District Attorney's Office, \$1,343,936 for the Sheriff's Office, including the feeding and housing of Parish prisoners, and \$2,051,981 for 29th Judicial District Court System.

The requested budget for Personnel Services in the General Fund is increasing by approximately \$1,830,260, or 9.42% from the 2024 projected ending amount. This includes a projected increase in health insurance as well as cost of living and merit increases.

## **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 annual accruing cost of future health benefits for retirees whether they have provided the funds to offset the cost. 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, The St. Charles Parish Retiree Benefits Funding Trust was created. For 2025, a total of \$415,500 is budgeted in the General Fund to meet our obligation for this year. Each department has allocated this amount based upon a percentage of salaries. By the end of 2025, the Trust will be funded at approximately \$11.9 million.

## Special Revenue Funds

The fund balance of the Parish's Special Revenue Funds is estimated to decrease by approximately \$70,575,150 from the projected result for 2024. 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 before the project is released 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 2025 budget, my administration began rolling over projects that we do not expect to start until 2025, thus alleviating the need for larger-than-normal midyear rollover amendments. Rollover amendments will still be necessary due to the Bid Law requirements, but we hope that the size will be much smaller. As a result, proposed capital expenditures for 2025 are approximately \$133,390,843, which is 145% higher than the budgeted amount for the year ending 2024.

With the passage of the Levee and Wastewater millages, previous funding sources utilized for said capital outlay projects can now be concentrated toward 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 \$39,844,543 of Roads and Drainage projects to be completed by the end 2024 with another \$37,728,740 budgeted for 2025. Should these projects be implemented, the unrestricted fund balance will end at approximately \$1,196,559, down from the \$24,119,290 expected to remain as of 12/31/ 2024.

Over 56% of the revenues expected in 2025 are estimated to come from sales tax which the Roads and Drainage Fund heavily depends on.

As the Roads and Drainage Fund also represents the Parish's largest single department, GASB 45 affects it significantly therefore the Public Works Department is currently budgeting 224 individuals for 2025 for a total of \$470,000.

The Recreation program is a vital service to citizens of all ages in our Parish and we must work to maintain its core programs within the budget constraints. The Department maintains over 320 acres of parks and ball fields at approximately 51 locations throughout the Parish therefore grass cutting and field maintenance consumes the largest portion of its budget. The department's budget includes estimated expenditures of \$20,856,869 including \$16,107,300 of Capital Outlay. These expenditures are \$1,403,196 above the revenue that is expected to be generated in 2025. Because of this deficit, there is a budgeted \$9,158,558 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 \$265,000 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 .05 mils in 2024, however, revenue is projected to meet the anticipated expenses of the fund due to an increase in millage value leading to a 4.42% increase in funds providing an estimated ending fund balance of \$2,416,856.

Expenditures in the Mosquito Control Fund have also increased from our projections, rising a total of \$84,815 from prior year 2024, however the Parish was still able to reduce the millage by .06 mills in 2024. The cost of increased surveillance, suppression for encephalitis, and the West Nile virus are primarily responsible for these increases.

### **Capital Project Funds**

Ending fund balance in the Parish's Capital Project Funds is expected to decrease \$11,355,144 by the end of 2025. This decrease is primarily attributed to the \$11,533,994 of budgeted projects in the 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. Also included are grant funding via the Louisiana Competitive Block Grant for various drainage improvement projects totaling \$31,796,293.

### **Debt Service Funds**

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

### **Enterprise Funds**

St. Charles Parish began its new Solid Waste contract with River Birch, on May 1, 2022 which will expire April 30, 2027. Cost of living increases occur June 1 of each year however these cost of living increases have not been enough to sustain this fund, thus a transfer of \$1,000,000 from the General Fund is budgeted for 2025. The Parish renegotiated our disposal contract in June of 2024 resulting in a current overall charge for solid waste collection and disposal to our residents of \$21.12 per month.

In 2011, the Parish received approval for a \$6.5 million, 0.95% twenty-year loan from the Louisiana Department of Environmental Quality (LDEQ) to repair six Lift Stations vital to the Parish, as well as major repairs for the Parish's Eastbank and Westbank Wastewater Treatment facilities. The General Fund subsidizes this loan's principal and interest payments for approximately \$360,000 per year, which is included in the 0.50 % Public Improvement Sales Tax Bond Reserve Sinking Fund.

With the passage of the 2015 Wastewater Facility millage, we can now 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 \$5.1 million annually.

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 notably 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 annually.

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 notably 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.

While the Department of Waterworks continues to recover from damages caused by Hurricane Ida, no transfers were budgeted in 2025 for the department from the General Fund, but will be closely monitored should the need arise.

### **Personnel Services**

Personnel Services, wages and benefits, are budgeted to increase 4% in the governmental funds and increase 3% in proprietary funds from the original budget for 2025. The 2025 budget includes the availability of funds for

a cost of living increase for our employees and a merit raise for eligible employees. The primary reason for the increase in Personnel Services in the Governmental funds and Proprietary funds is due to the cost of living and merit adjustment, as well as a budgeted increase for Health Insurance for 2024.

Medical insurance benefits for Parish employees have steadily increased 19.7% from 2023 to 2024, with the Parish absorbing a majority of the increase in 2024, single coverage did increase \$25 per month, while family coverage increased \$75 per month for our employees. Our Third Party insurance provider expects another increase in 2025, thus the additional allocated in budget for 2025.

The Parish currently pays \$2,004 per month for HMO family coverage. This year an employee pays \$216 (average) per month for family coverage and \$79 per month for individual coverage. The administration will continue to seek ways to lower our premiums and ensure that our employees remain healthy and safe for years. One of the ways it will do this is to continue to promote the Parish Wellness program.

The Parish's contributions to the Parochial Employees Retirement System have also varied over the years based on 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 2025 rate of 11.5%, with an estimated budget cost to the Parish of \$4,396,317, an overall increase of \$179,662 from the 2024 Budget estimate.

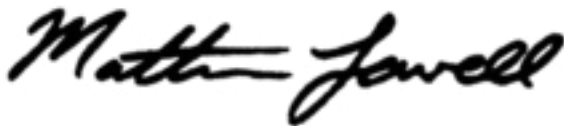
I know that our employees are our most important asset and I will always keep them and their well-being in mind through every budget process.

### **Future Requirements**

Final decisions on budgetary matters belong, quite properly, to the Legislative Branch. On the way to those final decisions, I hope you will find our work in proposing this budget intelligent, honest, cooperative and helpful. I want 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 balanced, thoughtful budget that provides the greatest positive impacts for the residents of St. Charles Parish.

In closing, I want to thank the Finance Department, my executive staff, and all department heads for their dedication and cooperation in preparing this proposed budget. My staff and I stand ready to answer your questions as best as possible and look forward to working with you to make 2025 another great year for St. Charles Parish.

Sincerely,

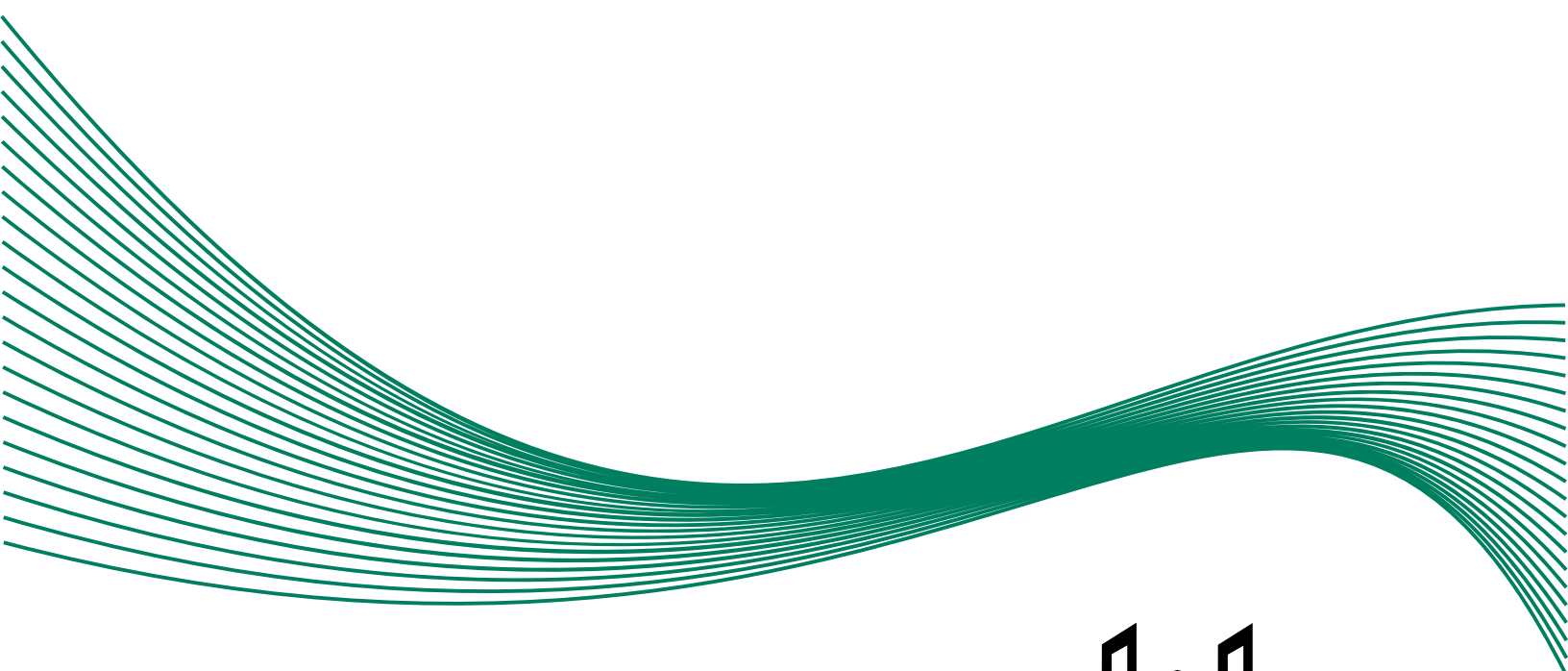


Matthew Jewell  
Parish President



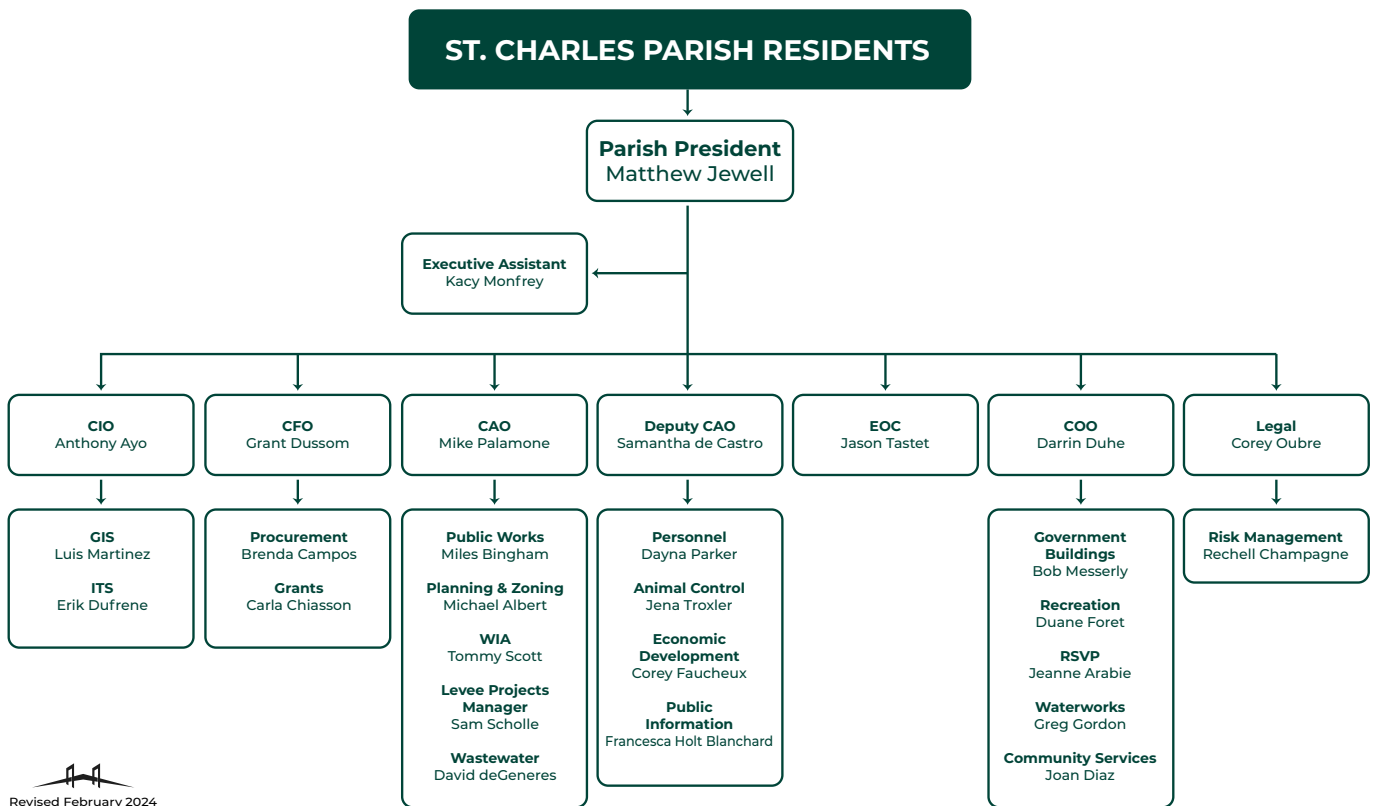
# INTRODUCTORY SECTION

Annual Budget 2025





# ST. CHARLES PARISH ORGANIZATIONAL CHART



## 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 2025 Annual Operating Budget was as follows:

Date	Action
June 3, 2024	Instructional letter forwarded to departments by CFO.
July 8, 2024 – July 26, 2024	Conduct Department Budget meetings to formulate the Proposed 2025 Parish Budget Requests.
July 15, 2024	District and Agency Proposed Budgets due.
August 1, 2024	Begin inputting Proposed 2025 Consolidated Operating and Capital Budget data into the computer system.
August 28, 2024	Present Preliminary Budget Draft to the Parish President.
September 15, 2024	Fax Notice of Availability of Proposed 2025 Budget to Newspaper for Public Inspection.
September 13, 2024	Budget Ordinance and Summary to Council Secretary for introduction on September 23, 2024 Council Meeting. Provide a PDF copy of the Proposed Budget to the Council for review. Parish Council Meetings on October 7 and October 21 will announce Public Hearing dates for the Public Hearings of the 2025 Budget. All are invited to attend.
September 19, 2024	Public Notice of Availability of Proposed 2025 Budget for Public Inspection, Ordinance and Budget Summary. Post a copy of the Budget on the Parish website as well as links to the document from the Parish Facebook Page. Copies will also be placed in the East and West Bank Public Libraries for public inspection. Ad run on Channel 6.
October 29, 2024	Parish President formally presents the 2025 Proposed Parish Budget to Council.
October 29, 31 and November 4, 2024	3 Required Budget Hearings open to the public to be held on: October 29, 2024 – 9:00am – Council Chambers October 31, 2024 – 1:00pm – Council Chambers November 4, 2024 – 6:00pm – Council Chambers
November 4, 2024	Council Approval of Budget.
January 1, 2025	Effective Date of current expense budget.

When budget-request packets were sent to the various departments and agencies in June 2024, 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 2025 budget requests. Special revenue fund requests are limited by the level of resources available from their dedicated revenues.



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

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 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 10 days prior to the time advertised for the hearing. The Council shall hold a public hearing and adopt the budget not less than 30 days before commencement of the coming year. The Council may amend the budget before adoption, except that in no event shall the Council cause the total proposed expenditures to exceed means of financing. Budgets shall be amended only during the public hearings before adoption. If the Council fails to act on the budget within the time limit provided, the budget for the current fiscal year shall be in effect for 60 days. 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/she 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 V, Section 5.04 (B) 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, except that no transfer shall be made to or from the salary account unless approved by the council by ordinance. Such transfers shall not cause the appropriated fund balance to be decreased.

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. When appropriate, 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 Washington 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; currently, the Parish is debt free.

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 as deemed appropriate. 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.

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 master 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, unless funding requirements stipulate the maintenance of a separate bank account. 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 master bank account to make disbursements for most funds of the Parish.

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.

	Date of Issuance	Authorized and Issued	Interest Rate	Maturity Date	Principal Outstanding	Interest to Maturity
<b>General Obligation Bonds:</b>						
2017A Levee Bond	9/20/2017	15,000,000	2.875 - 5.00	3/1/2037	11,915,000	3,282,709
<b>Total General Obligation Bonds</b>					<b>11,915,000</b>	<b>3,282,709</b>
<b>Public Improvement Bonds:</b>						
Limited Tax Bond -Consol. WW & Wstwtr (2017)	3/15/2017	8,000,000	.95 %	7/1/2037	6,821,562	260,511
Sales Tax Revenue (2007)	6/1/2007	920,000	4.45-6.45	8/1/2031	380,000	57,850
<b>Total Public Improvement Bonds</b>					<b>7,201,562</b>	<b>318,361</b>
<b>Revenue Bonds:</b>						
Consol. WW & Wstwtr - Ref (2015)	3/3/2015	23,975,000	4.0-5.0	7/1/2036	4,025,000	500,100
Consol. WW & Wstwtr - Ref (2021)					14,490,000	2,944,625
PIST Revenue Bond, Series 2010DEQ	8/25/2010	6,500,000	.95 %	11/1/2030	2,393,000	43,416
PW Hurricane Revenue 2022A		20,000,000			20,000,000	8,194,500
GoMesa Revenue 2022		12,455,000			12,455,000	2,109,082
Taxable Ltd Tax 2022		10,000,000	.95 %		73,355	323
<b>Total Revenue Bonds</b>					<b>53,436,355</b>	<b>13,792,046</b>
<b>Totals</b>					<b>\$ 72,552,917</b>	<b>\$ 17,393,116</b>

**Investment Policy**

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

**Revenues**

The Parish reviews each revenue stream annually in regards to factors relevant to past, present, and projected future collections. The primary sources of revenue for the Parish are Sales and Use taxes and Ad Valorem Taxes. The Parish will on occasion receive one time revenues for which the Parish will limit the use of these one-time revenues, as they cannot be relied on in future budget periods, to non-recurring expenditures in order to minimize disruptive effects on service due to non-recurrence of these sources.

One time revenues may include, but are not limited to, legal settlements, bond refunding savings, the sale of government buildings, non-recurring grants, etc. Acceptable uses of non-recurring funds include infrastructure improvements, capital acquisitions, startup costs, early debt retirement, and other expenditures of a non-recurring nature.

**Fees and Charges**

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

**Expenditure Policies**

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

**Fund Balance**

The Parish will maintain an appropriate level of financial resources to protect against reducing service levels or raising taxes and fees because of temporary revenue shortfalls or unpredicted one-time expenditures. Fund Balance is defined as the difference between the assets and liabilities in a governmental fund and a designation of Minimum General Fund-Fund Balance will be made at the end of each year equal to at least 5% of total Governmental Funds budgeted appropriations with a bottom line reserve of \$7 million. Consideration will be given to cash resources available to the fund when determining designations. On November 21, 2010, the St. Charles Parish Council adopted an ordinance requiring a minimum General Fund Balance of 5% of total budgeted governmental expenditures or a minimum \$7 million fund balance, whichever is greater, be maintained for the Parish at all times. As total Governmental Expenditures are budgeted to be \$272,394,115 for 2025, the minimum reserve for the General Fund is therefore set at \$7 million. The actual budgeted ending General Fund Balance for 2025 is \$10,707,020.

**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, 2023.

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.

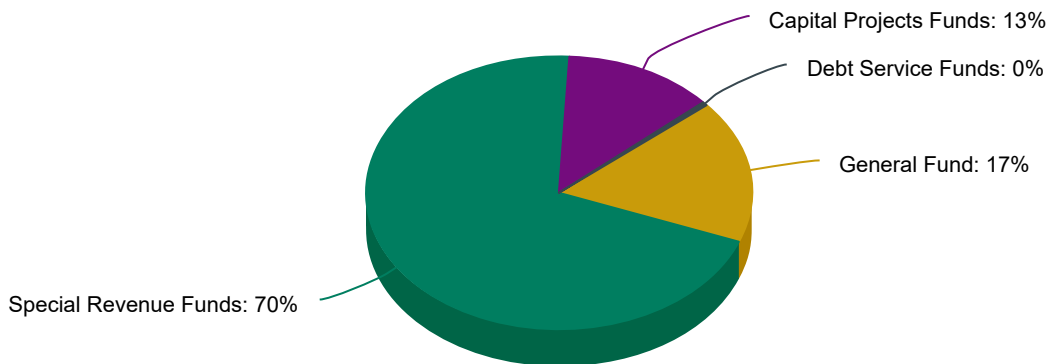
Appropriations in addition to those contained in the current expense budget may be made only on the recommendation of the Parish President and only if the Finance Director certifies that sufficient funds are available in accordance with the best recognized practices in governmental accounting to meet 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 2025 is \$272,394,115 while the total budget for the Parish Proprietary Funds is \$40,661,746. The Governmental Fund budget increased by \$119,758,886 from the prior year’s 2024 projected ending budget, a total increase of 78%. The primary reason for the increase in appropriations from 2024 to 2025 is directly attributed to the increase in Capital Outlay with the primary driving factors being capital outlay for the Parish’s ongoing \$78 million in levee projects, particularly the two Montz Pump Station of approximately \$19 million, Sunset Auto Bar Screen Cleaners for \$0 million, \$11 million for Engineers Canal Pump Station, as well as \$10 million for Cousins’s Pump Station relocation of sewer lines. The other large factors contributing to the increase from 2024 are multiple public work projects totaling -\$2.1 million, a decrease of -\$2 million from 2024.

Proprietary Funds increased by \$3,078,668 from the 2024 budget, a total increase of 8% 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.

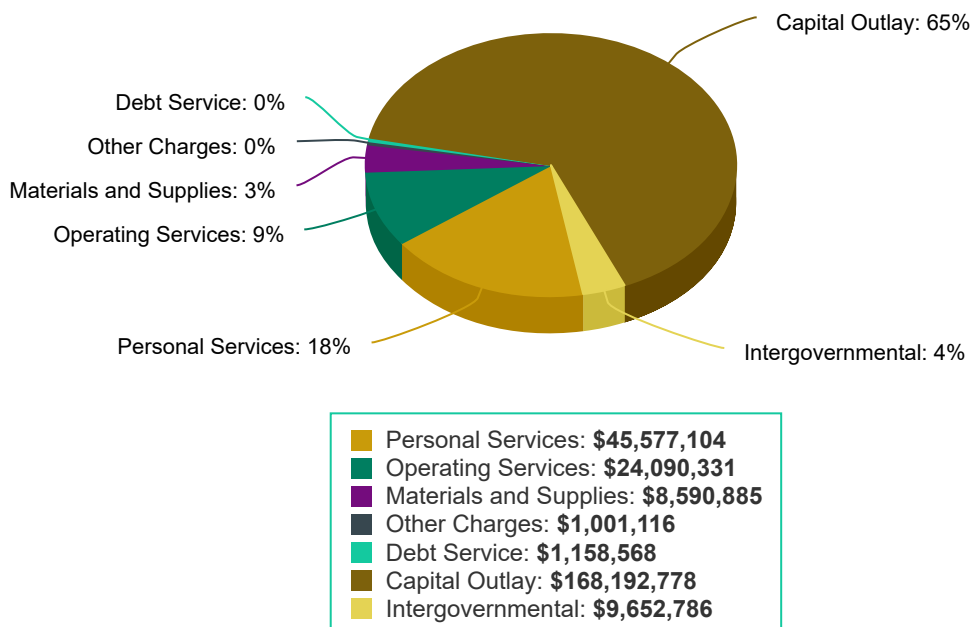
### Government Appropriations by Fund



General Fund	\$43,769,538
Special Revenue Funds	\$180,870,958
Capital Projects Funds	\$32,465,314
Debt Service Funds	\$1,157,758

General Fund appropriations decreased for 2024 from the expected ending 2023 appropriations, with the primary decrease being related to Elevation Grant Program.. The total transfer from the General Fund equates to over \$21 million, nearly \$4 million higher than 2023. Special Revenue Funds increased 66% from the 2023-projected ending budget, an increase of \$63 million, which is attributed to a \$49 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 2023 projects into 2024 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.

### 2025 Appropriations by Budget Code Governmental Funds



Personal Services increased 4% from the original 2024 budget, which is primarily attributed to the 2 % Cost of Living and the three percent merit increase coupled with an increase health insurance costs expected for 2025 in the amount or 11.4%. Operating Services increased 6.29% from the original 2024 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 16% from the original 2024 budget primarily due to an average 5% year of year CPI increase. Debt Service Funds decreased significantly due to a large payment made on the Hurricane Recovery Note that the Parish was required to obtain as a result of the impacts from IDA. Capital Outlay projects a 188% increase from the ending 2024 budget, primarily attributed to more the vast majority of levee projects as well as numerous Public Works Projects being pushed to 2025 versus those budgeted for 2024.

### 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 2025 of 28% as compared to the 2024 original budget. The increase is associated with the increase in Sales tax revenue for 2025 due to the Global Pandemic. The following is a general overview of revenues, along with detailed discussions for the more significant items.

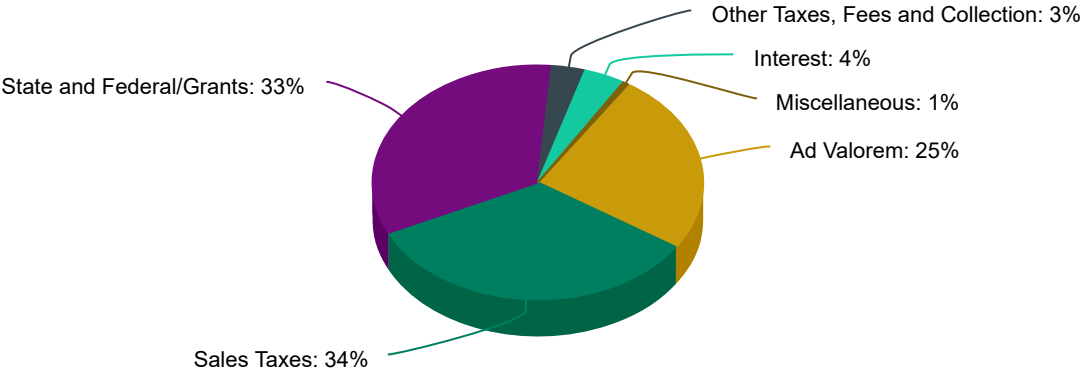
The Parish anticipates an 10 percent in Sales Tax revenue for 2025 due to increased industrial expansion projects set to begin at the tail end of 2024 and continue though 2026. Ad Valorem taxes also increase due to, new Industrial Tax Exemption projects (ITEP) as well as older items coming on to the rolls after their 10 years exemptions have expired, we are projecting a 4% increase in Ad Valorem tax for 2025.

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 2024 Projected Ending and 2025 Budgeted total sources of funds (excluding internal transfers) are as follows – Note this includes both Governmental Funds and Proprietary Funds:

	2024 Budget	% of Total	2025 Budget	% of Total	% Inc./Dec from Prior Year
Taxes	88,460,525	48.3%	104,570,789	50.5%	18.21%
Licenses & Permits	1,387,350	0.8%	1,457,550	0.7%	5.06%
Intergovernmental	52,978,810	28.9%	56,917,419	27.5%	7.43%
Charges for Services	31,845,637	17.4%	34,212,375	16.5%	7.43%
Interest	7,212,754	3.9%	8,729,947	4.2%	21%
Miscellaneous	1,397,597	0.8%	1,001,282	0.5%	-28.36%
<b>Total</b>	<b>183,282,673</b>		<b>206,889,362</b>		<b>12.88%</b>

**2025 Sources of Funds  
(Excluding Internal Transfers)**



Ad Valorem:	<b>\$41,989,000</b>
Sales Taxes:	<b>\$56,130,789</b>
State and Federal/Grants:	<b>\$55,818,276</b>
Other Taxes, Fees and Collection:	<b>\$5,466,600</b>
Interest:	<b>\$6,706,930</b>
Miscellaneous:	<b>\$889,882</b>

**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 50.5% of total sources in the 2025 budget, as shown above.

Taxes, along with their associated interest and penalties, are projected to generate \$104.6 million of the total \$206.9 million generated externally in the 2025 budget.

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

**History of Tax Collections**

	2019	2020	2021	2022	2023
Ad valorem	\$ 28,152,482	\$ 29,945,867	\$ 32,206,050	\$ 30,335,030	\$ 35,108,806
Sales	35,035,755	35,558,162	39,159,413	44,100,140	44,602,143
Alcoholic Beverage Tax	41,455	43,842	42,269	42,664	37,284
Airport Expansion Agreement	814,997	447,480	614,069	923,101	958,351
Cable TV franchise tax	787,658	749,106	498,591	565,008	638,972
<b>Total</b>	<b>64,832,347</b>	<b>66,744,457</b>	<b>72,520,392</b>	<b>75,965,943</b>	<b>81,345,556</b>

**Ad Valorem Tax**

Although ad valorem (property) taxes within the parish witnessed modest growth from 2008 through 2010, due to a large amount of inventory coming off the tax rolls, the Parish witnessed a loss of property tax revenue collected in 2011 of approximately \$700,000 across its taxing districts. Ad Valorem revenues rebounded from the 2011 deficit, putting the revenue stream back on track with its original steady, but slight increases from year to year. As 2016 was a reassessment year, the Parish witnessed an unusual phenomenon in that the assessed value of the Parish decreased from the prior year. The total impact was 2%, meaning the Parish would now collect 2% less in tax revenue than it did in 2016. Ad valorem rebounded in 2017 however, and although Inventory was still down, the assessed value of the parish actually increased 8% for 2019 and another 14% for 2020. However, 2020 was also a reassessment year and the Council decided to roll back millages, which will result in a 2 to 3% decrease in Ad Valorem taxes in 2021. For 2023, 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, 2024 collections are expected to increase 21% 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 2020 the most recent year of reassessment.

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

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

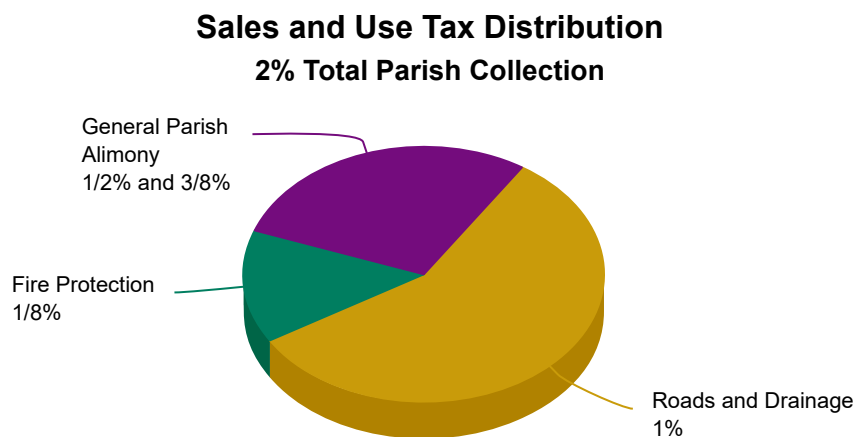
Taxing District	Current 2025 Millage	Approved 2025 Millage
General Parish Tax	2.92	2.92
Levee	3.56	3.56
ARC	0.59	0.59
Parish Recreational Program	2.71	2.71
Parish Council on Aging	0.83	0.83
Parish Council on Aging 2	0.69	0.69
Mosquito Control	0.85	0.85
Public Library Maint. & Operations	3.8	3.8
Road Lighting	0.81	0.81
Health Unit	0.54	0.54
Public Roads	5.26	5.26
Fire Protection	1.4	1.4
E-911 Tele Service M&O	0.89	0.89
Waste Water Facility	2.03	2.03

**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:

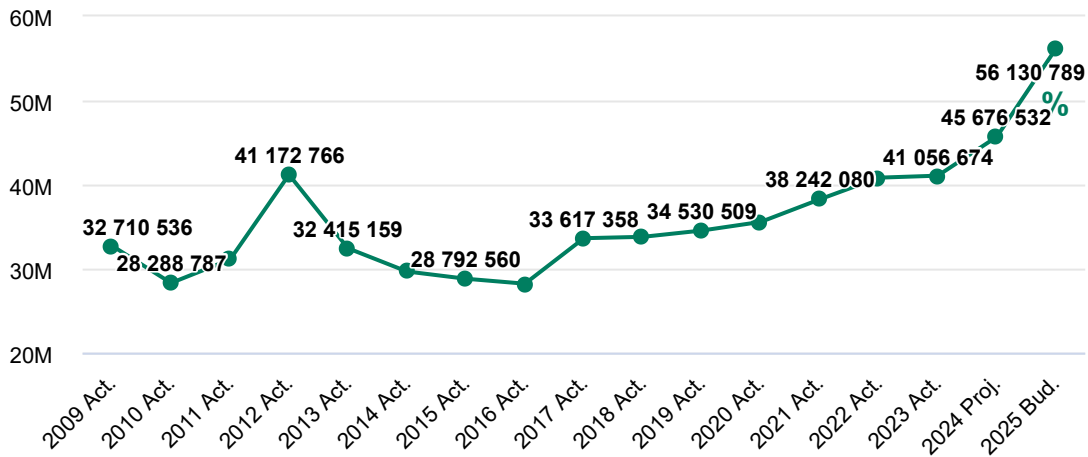


Sales and Use tax is budgeted based on normal collection rates, not on extraordinary scenarios such as Hurricane Katrina. Sales tax revenue dropped dramatically in 2010 for the Parish General Fund, Roads and Drainage and Fire Protection Sales taxes from the record highs reached in 2009, rebounding slightly 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 2024.

For the 2025 budget, the Parish Sales Tax office had forecast sales tax to increase 10% as a result of major Industrial expansion projects beginning at the tail end of 2024 and lasting through 2026.

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. 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 \$31 million pump stations budgeted for the Montz area among several other levee projects on both the east and west bank of the Parish..

### Gross Sales & Use Tax Revenue Trends



The 2025 estimate of sales taxes totals \$56,130,789. 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 2025, these funds represent approximately 34% of the Parish Governmental Funds total revenue, up 156% from 2024 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 moved into 2025, a large increase is expected for 2025 as a result of projects being carried over. 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 \$10.4 million in 2025. 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 \$5.1 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 \$15.2 million in 2025. 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 \$401,798 under estimated revenues.

### **Solid Waste Collection and Disposal Fee**

This revenue is derived from the residential solid waste collection and disposal fee. The total revenues from solid waste user fees are expected to be \$4.8 million in the year 2025 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. The charge was increased again in June of 2024 to \$20.92. 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 2025. To help with this deficit, a \$1,000,000 transfer from the General Fund is budgeted for 2025.

### **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 2025 General Fund includes the use of \$7.1 million of fund balance. The 2024 General Fund includes \$2.5 million as a source to provide for capital improvements and capital outlay, \$763,00 of which is related a redundant chiller for the Edward A Dufrene Community Center. 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 2025 Parish Transportation fund includes funding from the State for the 2025 Road Maintenance Program. The 2025 Road Lighting Fund is projected to show a decrease of \$763,534 to its fund balance, which is directly attributed to the Council and the Administration reducing the valorem tax back in 2023 and 2024. This fund is used primarily as a source to provide for electricity for the street lights throughout the Parish. The 2025 Roads and Drainage Fund, the largest of the Parish's special revenue funds, includes the use of \$75.0 million or 159% of its budgeted revenues mainly as a source to provide for capital improvements and capital outlay. For 2025, it is estimated that approximately \$35.5 million worth of capital projects will be started and or completed, on top of the \$44.4 million worth of capital projects expected to be completed by the end of 2024, 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. 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 \$16.1 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 \$9,158,558 from the General Fund to Recreation for Capital Outlay has been budgeted for 2025, but transfers for capital projects every year cannot continue, especially considering the \$3,086,409 transfer from 2024 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 2025 Budget is an ending General Fund Balance of \$10.1 million, which is approximately \$3 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 2025 projected for each below:

<b>General Fund</b>	
<b>Beginning Fund Balance</b>	<b>\$ 35,384,171</b>
Additions	
<b>Revenues</b>	
Taxes	34,482,500
Licenses	1,457,550
Grants	5,417,114
Fees	961,050
Indirect Cost Allocation	3,865,860
Other	2,378,200
<b>Total Revenues</b>	<b>48,562,274</b>
<b>Total Means of Financing</b>	<b>83,946,445</b>
<b>Expenditures</b>	
Personal Services	21,262,159
Operating Services	11,820,493
Materials and Supplies	1,856,149
Other Charges	853,701
Debt Service	1,000
Capital Outlay	2,487,942
Intergovernmental	5,488,094
Transfers	29,469,887
<b>Total Expenditures</b>	<b>73,239,425</b>
<b>Net Increase/(Decrease) in Fund Balance</b>	<b>(24,677,151)</b>
<b>Ending Fund Balance</b>	<b>\$ 10,707,020</b>
<b>Special Revenue Funds</b>	
<b>Beginning Fund Balance</b>	<b>\$ 86,752,939</b>
Additions	
<b>Revenues</b>	
Taxes	64,731,591
Grants	18,453,548
Fees	1,820,000
Other	5,307,110
Transfers	28,319,887
<b>Total Revenues</b>	<b>118,632,136</b>
<b>Total Means of Financing</b>	<b>205,385,075</b>
<b>Expenditures</b>	
Personal Services	24,314,945
Operating Services	12,118,327
Materials and Supplies	6,734,736
Other Charges	147,415
Capital Outlay	133,390,843
Intergovernmental	4,164,692
Transfers	8,336,328
<b>Total Expenditures</b>	<b>189,207,286</b>
<b>Net Increase/(Decrease) in Fund Balance</b>	<b>(70,575,150)</b>
<b>Ending Fund Balance</b>	<b>\$ 16,177,789</b>

Debt Service Funds	
<b>Beginning Fund Balance</b>	<b>\$ 1,837,674</b>
Additions	
<b>Revenues</b>	
Taxes	342,698
Transfers	3,457,722
Intergovernmental	1,099,143
Interest	121,030
Miscellaneous	52,882
<b>Total Revenues</b>	<b>5,073,475</b>
<b>Total Means of Financing</b>	<b>6,911,149</b>
<b>Expenditures</b>	
Operating Services	190
Debt Service	3,754,121
Transfers	1,053,360
<b>Total Expenditures</b>	<b>4,807,671</b>
<b>Net Increase/(Decrease) in Fund Balance</b>	<b>265,804</b>
<b>Ending Fund Balance</b>	<b>\$ 2,103,478</b>
Capital Projects Funds	
<b>Beginning Fund Balance</b>	<b>\$ 11,872,913</b>
Additions	
<b>Revenues</b>	
Grants	31,947,614
Interest	636,800
Transfers	700,000
<b>Total Revenues</b>	<b>33,284,414</b>
<b>Total Means of Financing</b>	<b>45,157,327</b>
<b>Expenditures</b>	
Operating Services	151,321
Capital Outlay	43,847,987
Transfers	640,250
<b>Total Expenditures</b>	<b>44,639,558</b>
<b>Net Increase/(Decrease) in Fund Balance</b>	<b>(11,355,144)</b>
<b>Ending Fund Balance</b>	<b>\$ 517,769</b>

### Capital Projects

As previously discussed, with the increases in sales tax revenue witnessed over the past several years, thus providing additional one time revenues which may or may not have been anticipated, the Parish has thus employed a method of accomplishing one time capital projects via the additional funds collected.

The major capital projects by department are listed throughout the budget after each account’s budget summary. As there are too many projects to discuss, this area will be devoted entirely to those large one time projects by fund, therefore each project discussed will be broken down by fund below, i.e. General Fund, Special Revenue Funds, Capital Project Funds, and Enterprise Funds. Before explaining the various projects, in order to be classified as a capital project/expenditure, the item in question must fall into one of the 4 categories and meet the following criteria and create a future benefit, i.e. a capital expenditure is incurred when a government spends money either to buy fixed assets or to add to the value of an existing fixed asset with a useful life extending beyond the calendar



year. To be classified as a capital expenditure, the item in question must be greater than \$5,000 in value and have an estimated useful life of a minimum of 5 years. Depreciation on all capital assets, excluding land, is calculated on the straight-line method over the following useful lives:

Buildings – 10 to 40 years

Improvements Other than Buildings – 10 to 40 years

Machinery and Equipment – 5 to 10 years

Infrastructure – 25 to 70 years

### **General Fund Capital Projects:**

For 2025, there are approximately \$2.5 million of Capital Projects budgeted, the largest of which is the \$674,000 for a redundant chiller at the EAD Community Center. The remaining projects for 2025 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 2025, there are approximately \$133 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 \$37.7 million of the total budgeted capital outlay for the Special Revenue Funds. As significant detail is provided in the budget books on the specific projects this total represents, similar to the General Fund capital projects, specific attention will only be given to the larger projects in this section.

The Road's and Drainage fund is separated into four accounts: Flood Control, Paved Streets, Sidewalks and Crosswalks, and Drainage, with Drainage being the largest. The significant capital projects can be found in Paved Streets, Sidewalks and Crosswalks, and of course Drainage. The largest capital project in Paved Streets is \$0.0 million set aside for 2025 Road Maintenance; the Parish Transportation Fund has set aside \$500,000 for the 2025 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 \$3.4 million set aside for the construction of the Westbank Bicycle and Pedestrian Path (Phases IV and V). The largest account – Drainage has \$27.4 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 \$3 million for Cousins Canal Sheet Pile, \$2 million for DA Bulkhead Phase 2, \$3.15 million for Fairfiled and Oakland Pump Station Discharge, \$2 million for Ormond Center Drainage Improvements, \$2 million for Paul Fredrick & Kinler St Demolition and Reconstruction, \$3.5 million for Murray Hill/Destrehan Drive Drainage Improvement, along with \$4.8 million for architectural and engineering for said projects. For further detail on these projects, please look under the special revenue section of the 2025 Budget book, for narrative explanations of the Capital Outlay.

The Recreation fund accounts for \$16.1 million of the total \$133 million budgeted for Capital Outlay in the Special Revenue Funds. The largest of the capital projects in this fund relates to \$4 million for the Westbank Boat launch and \$5.5 million for a new gymnasium at the EB Bridge Park.

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 \$78.3 million for the Levee construction in the 2025 budget, the largest project being \$31 million budgeted for two Montz Pump Stations.

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

For 2025, there are approximately \$43.8 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 and \$31 million of drainage projects budget under the LCDBG Public Facilities Construction Fund.

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

The capital projects for 2025 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. 716 animals were adopted in 2024 and Parish Employees help train 500 volunteers to help with the day to day activities of the shelter. The department also successfully transferred another 320 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 2024, 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 2024:

- 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 2025 will be just productive as 2024. 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 180.2 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.

### 2025 Annual Budget

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

General Fund (Major)	Special Revenue	Debt Service	Capital Projects	Enterprise
<b>Council</b>	Parish Transportation (Non- major)	WB Hurricane Protection Levee Bond Sinking Fund (Non-major)	Recreation Facilities Construction Fund (Non-major)	Wastewater
<b>Council - District I</b>	Road Lighting (Non-major)	1/8 % Public Improvement Sales Tax Bond Sinking Fund (Non- major)	Westbank Hurricane Protection Levee Fund (Major)	Waterworks
<b>Council - District II</b>	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
<b>Council - District III</b>	Criminal Court Fund (Non-major)	3/8 % Public Improvement Sales Tax Bond Sinking Fund (Non- major)	LCDBG Public Facilities Construction Fund (Non-major)	
<b>Council - District IV</b>	Roads and Drainage (Major)	1/2 % Public Improvement Sales Tax Bond Reserve Fund (Non- major)	Front Foot Assessment Capital Project Fund (Non-major)	
<b>Council - District V</b>	Flood Control	GOMESA Revenue Bond (Non-major)		
<b>Council - District VI</b>	Paved Streets	Hurricane Recovery Revenue Note Fund (Non-major)		
<b>Council - District VII</b>	Sidewalks and Crosswalks			
<b>Council - Division A</b>	Drainage			
<b>Council - Division B</b>	Recreation (Major)			
<b>Ordinance &amp; Proceedings</b>	Mosquito Control (Non-major)			

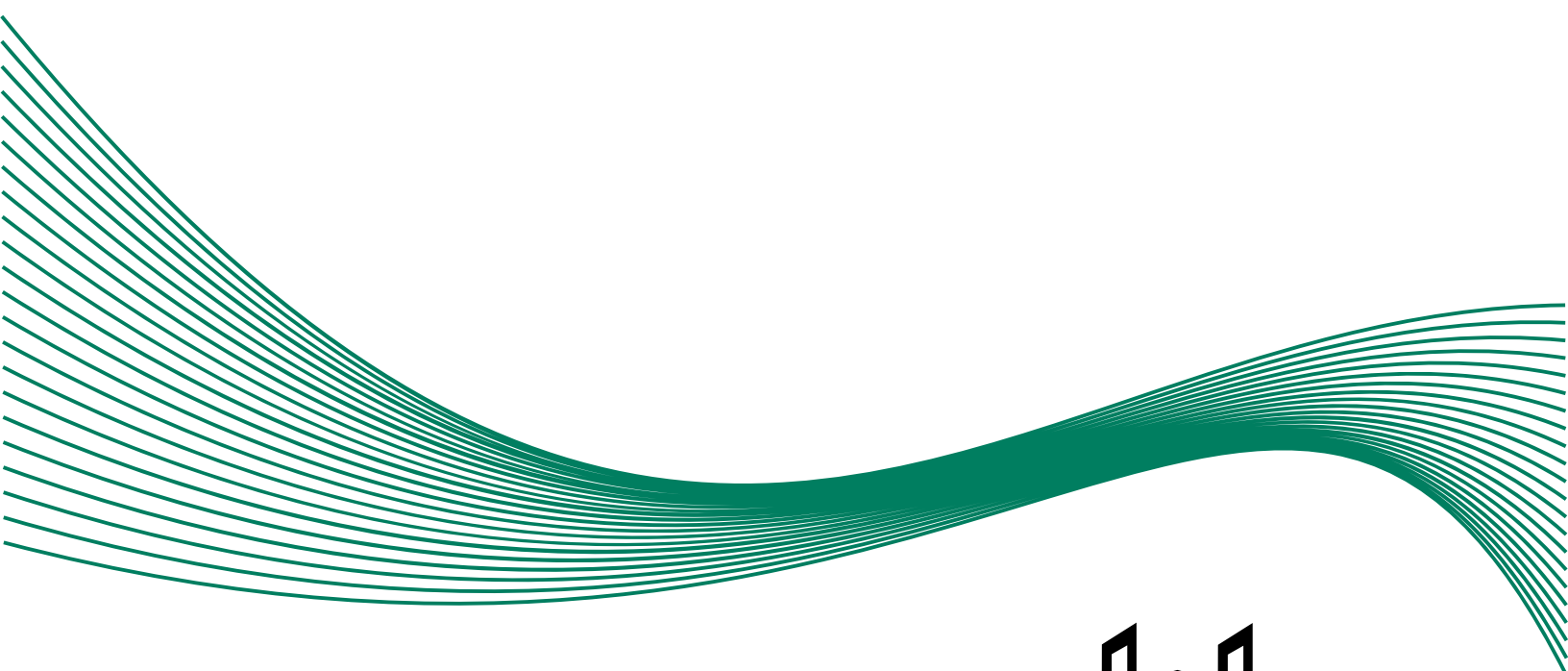
General Fund (Major)	Special Revenue	Debt Service	Capital Projects	Enterprise
<b>Public Information</b>	Retired Senior Volunteer Program (Non-major)			
<b>Police Jury Association</b>	Governmental Building M&O Fund (Non-major)			
<b>District Court</b>	Outer Flood Protection Fund (Major)			
<b>District Court - Division C</b>				
<b>District Court - Division D</b>				
<b>District Court - Division E</b>				
<b>Grand Jury</b>				
<b>District Attorney</b>				
<b>Clerk of Court</b>				
<b>Ward Courts</b>				
<b>Parish President</b>				
<b>Registrar of Voters</b>				
<b>Elections</b>				
<b>Finance</b>				
<b>Purchasing</b>				
<b>Personnel</b>				
<b>Legal Services</b>				
<b>Taxation - Assessor</b>				
<b>Taxation - Collector</b>				
<b>Planning &amp; Zoning</b>				
<b>Coastal Zone Management</b>				
<b>ICC Building Codes</b>				
<b>Data Processing</b>				
<b>Information Technology</b>				
<b>Geographic Information Systems</b>				
<b>Research &amp; Investigations</b>				
<b>Cable TV Administration</b>				
<b>General Government Building</b>				
<b>Retirement System Contributions</b>				
<b>Retired Employees' Group Insurance</b>				
<b>Risk Management</b>				
<b>Grants Administration</b>				
<b>Elevation Grant Program</b>				
<b>Sheriff</b>				
<b>Juvenile</b>				
<b>Emergency Preparedness</b>				
<b>Emergency Preparedness Subsidiary</b>				
<b>EOC - 24 Hour Coverage</b>				
<b>Motor Vehicles</b>				
<b>Coroner</b>				
<b>Animal Control</b>				
<b>Health &amp; Safety Rehab</b>				

INTRODUCTORY SECTION

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

# PRESIDENT'S MISSIONS & GOALS

Annual Budget 2025







## 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 2025 budget for the Parish of St. Charles. For more details about parish activities, see [www.stcharlesparish-la.gov/government/parish-president/department-reports](http://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	Support Unit(s)	STRATEGIES	PERFORMANCE MEASURES
<b>Hurricane Preparedness &amp; Levee Protection</b>	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.	Department of Public Works (Roads and Drainage) Parish Administration Levee Protection Group	<ul style="list-style-type: none"> <li>St. Charles Parish has established a department specifically dedicated to the construction of the Levee and continues to seek every funding source available to cash flow levee construction.</li> <li>Currently have \$6.8 million of levee projects under construction with another \$61 million budgeted in 2024.</li> <li>Build Kellogg Pump Station Tee- wall. This structure will meet FEMA’s 100 year flood protection requirement and block back flow/tidal surge of water during storm events.</li> <li>Continue working with USACE, CPRA, LBLD, North Lafourche Levee District, and the UBR engineering team on the UBR Study with a goal for a positive BCR and a positive final Chief’s Report.</li> <li>Continue working with LBLD and CPRA in developing a project to lift the Sunset Levee to elevation +7 1/2 to include recommendations for alignment options for the tee- wall at the end of Hwy. 306</li> <li>Design and permitting of the new Montz pump stations</li> </ul>	<ul style="list-style-type: none"> <li>To date, the Parish has lifted 2.6 miles of Magnolia Ridge levee to elevation +7 1/2 and building 2.6 miles of road at the toe of the levee.</li> <li>Built Paradis Canal flood control structure. This structure blocks the back flow/tidal surge of water during high tides/tidal surges and structurally ties together 8.6 miles of levee from Davis Pond Diversion Levee to the Sunset levee.</li> <li>Montz Pump Station- The target date is to bid the #1 -267cfs station (near CN Railroad) in November 2024; Cost range: \$12-15 million dollars. The target date is to bid the #2 -340cfs station (near KCS Railroad) in May 2024; Cost range: \$13-15 million dollars.</li> <li>The Sunset Pump Station Auto Bar Screen project is in the final design with both the 404/CU permitting and Chevron land donation near be completion. The goal is to bid January or February 2025; Cost range: \$15-18 million dollars.</li> <li>Sunset Pump Station Upgrade (New Engines, Pumps, Gearboxes)- The project is in the final design. The goal is to bid in fourth quarter of 2024; Cost range: \$9.5-11 million dollars.</li> </ul>
<b>Infrastructure Enhancements &amp; Drainage Improvements</b>	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 2024 Budget.	Department of Public Works (Roads and Drainage)	<ul style="list-style-type: none"> <li>The plans will assist the Public Works Department in planning the maintenance on major canals within the Parish. By removing all vegetative overgrowth and other debris from the canals and ditches, the flow in these systems will be improved, reducing the high risk of flooding throughout the Parish.</li> </ul>	A preliminary draft of the Master Drainage Plans were completed in Q4 of 2022. Over \$378 Million is set aside and spent in the 2025 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 2025 Budget includes \$21 million of said drainage improvement projects, with another \$24 million expected to be completed in 2024.

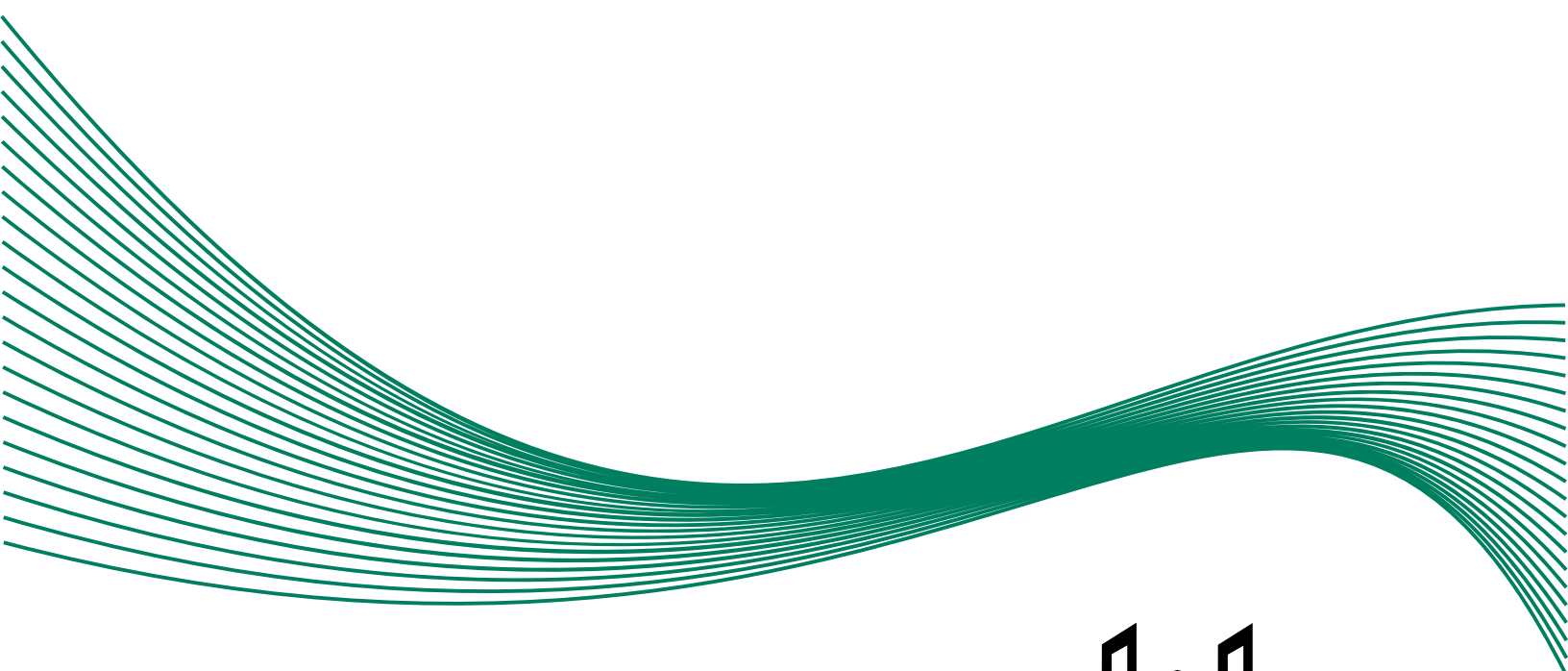
STRATEGIC PLAN	OUTCOME	Support Unit(s)	STRATEGIES	PERFORMANCE MEASURES
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<b>Effective Governance and Service Delivery</b>	St. Charles Parish is recognized by citizens for having an effective Council that makes decisions in the best interest of citizens and delivers services effectively through a strong empowered Administration.	St. Charles Parish Council and Council Office	<ul style="list-style-type: none"> <li>• Continue an operational and effectiveness review to identify opportunities to improve the efficiency and effectiveness of Parish Services</li> <li>• Continue to maintain high levels of community engagement and effective communications</li> <li>• Establish a financial policy framework that ensures the long-term sustainability of the Parish</li> <li>• Develop performance measures and report on progress through the budget and annual reporting processes.</li> </ul>	<ul style="list-style-type: none"> <li>• Satisfaction with community engagement as measured through social media and town hall events</li> <li>• Bi-weekly council meetings offering public participation and engagement.</li> <li>• Year over year improvement against goals outlined in the operational efficiency and effectiveness review with the Parish President.</li> <li>• Continue to update our Parish Website daily as well the Parish Public Access television station in order to keep our residents as informed as possible.</li> <li>• Added JustFOIA to allow residents to make public records request for records online and with the implementation of our Laserfiche software, older files and records are more easily assessable.</li> </ul>

STRATEGIC PLAN	OUTCOME	Support Unit(s)	STRATEGIES	PERFORMANCE MEASURES
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<b>Outstanding Quality of Life</b>	St. Charles Parish residents experience a high quality of life by living in a vibrant and safe community that provides them with access to programs and services that meet their needs. To build and or renovate/enhance our Park systems as well as add new amenities to attract visitors from other areas to experience what the Parish has to offer.	Department of Parks and Recreation	<ul style="list-style-type: none"> <li>• Continued growth in our Recreation Programs including the addition of two new park, which further enhance the Parish's quality of life initiatives.</li> <li>• Completed the new Veterans Memorial Plaza to honor all Veterans.</li> <li>• Continued our quest to add programming to enhance our offerings to our residents. Several Programs were added such as; Bean Bag Baseball, SCP Corn Hole League, Adult Cabbage Ball, and our 3rd Annual Fish Dat Rodeo</li> <li>• The East Bank won the Louisiana Conference, South Central Region competition for best tasting water</li> <li>• To promote a parish that is safe, environmentally conscious and provides cultural and aesthetic enjoyments</li> </ul>	<ul style="list-style-type: none"> <li>• Welcomed two new parks to our structure in 2024, 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,<sup>(2)</sup> Outdoor Basketball Courts, Playground Equipment, Walking Path and Parking</li> <li>• \$4 million is set aside in the budget for the construction of the new Westbank Boat Launch as well as \$5 million set aside for a new gymnasium at the East Bank Bridge Park</li> <li>• Continue to make upgrades to our Water system, including \$11.7 Million of infrastructure improvements in the 2024 budget</li> </ul>

STRATEGIC PLAN	OUTCOME	Support Unit(s)	STRATEGIES	PERFORMANCE MEASURES
<p><b>Hurricane Preparedness &amp; Levee Protection</b></p>	<p>To provide to the residents and business owners within St. Charles Parish, a levee system that protects their homes and businesses, designed and constructed to a standard that meets the criteria for affordable FEMA flood insurance.</p>	<p>Department of Public Works (Roads and Drainage) Parish Administration Levee Protection Group</p>	<ul style="list-style-type: none"> <li>• St. Charles Parish has established a department specifically dedicated to the construction of the Levee and continues to seek every funding source available to cash flow levee construction.</li> <li>• Currently have \$6.8 million of levee projects under construction with another \$61 million budgeted in 2024.</li> <li>• Build Kellogg Pump Station Tee- wall. This structure will meet FEMA's 100 year flood protection requirement and block back flow/tidal surge of water during storm events.</li> <li>• Continue working with USACE, CPRA, LBLD, North Lafourche Levee District, and the UBR engineering team on the UBR Study with a goal for a positive BCR and a positive final Chief's Report.</li> <li>• Continue working with LBLD and CPRA in developing a project to lift the Sunset Levee to elevation +7 1/2 to include recommendations for alignment options for the tee- wall at the end of Hwy. 306</li> <li>• Design and permitting of the new Montz pump stations</li> </ul>	<ul style="list-style-type: none"> <li>• To date, the Parish has lifted 2.6 miles of Magnolia Ridge levee to elevation +7 1/2 and building 2.6 miles of road at the toe of the levee.</li> <li>• Built Paradis Canal flood control structure. This structure blocks the back flow/tidal surge of water during high tides/tidal surges and structurally ties together 8.6 miles of levee from Davis Pond Diversion Levee to the Sunset levee.</li> <li>• Montz Pump Station- The target date is to bid the #1 -267cfs station (near CN Railroad) in November 2024; Cost range: \$12-15 million dollars. The target date is to bid the #2 -340cfs station (near KCS Railroad) in May 2024; Cost range: \$13-15 million dollars.</li> <li>• The Sunset Pump Station Auto Bar Screen project is in the final design with both the 404/CU permitting and Chevron land donation near be completion. The goal is to bid January or February 2025; Cost range: \$15-18 million dollars.</li> <li>• Sunset Pump Station Upgrade (New Engines, Pumps, Gearboxes)- The project is in the final design. The goal is to bid in fourth quarter of 2024; Cost range: \$9.5-11 million dollars.</li> </ul>
<p><b>Vibrant &amp; Growing Economy</b></p>	<p>To build a diverse economy with the ability to sustain during economic changes</p>	<p>St. Charles Parish Department of Planning and Zoning Department of Economic Development</p>	<ul style="list-style-type: none"> <li>• Continue its focus on catalyzing the COVID economic recovery. Helping small and locally owned businesses and fostering a climate that induces investment and job opportunities will remain a priority</li> <li>• During 2024, the Planning &amp; Zoning Department will embark on an update of the Comprehensive Land Use Plan. Within this initiative, stakeholders will participate in an Economic Development Strategic Planning process which will consider policies and strategies that will build on the existing tax base to create a balanced, resilient economy and bring a wider variety of jobs to the community</li> <li>• In partnership with the Planning &amp; Zoning Department, a single source provider of permitting and business technical assistance will be implemented. Included in this program will be an expansion of small business resources by leveraging LED's Small Business Services. Through initiatives like the Small &amp; Emerging Business Development Program, the Hudson Initiative, Economic Gardening Initiative, and Veterans First Business Initiative, registered small businesses can qualify for set aside procurement opportunities and free counseling services</li> </ul>	<ul style="list-style-type: none"> <li>• For much of 2024, 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</li> <li>• 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 2025 and both will recognize St. Charles Parish as its corporate headquarters</li> <li>• Sales tax revenues for 2025 are projected to increase nearly 10% over 2024 revenues, allowing for more capital infrastructure projects as well as quality of life projects that are budgeted for 2025.</li> </ul>

# BUDGET ORDINANCE & SUMMARY

Annual Budget 2025





**Governmental Funds  
Consolidated Operating and Capital Budget Summary Statement  
Fiscal Year Ending December 31, 2025**

Description	2023			2024			2025		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
<b>Revenues:</b>									
Taxes:									
Ad Valorem taxes	\$ 35,108,806	\$ 40,251,500	\$ 40,251,500	\$ 40,471,795	\$ 69,458	\$ 40,541,253	0.72%	\$ 41,989,000	3.57%
Sales taxes	44,602,143	42,069,525	42,069,525	17,346,345	28,330,187	45,676,532	8.57%	56,130,789	22.89%
Other taxes	1,634,607	1,340,000	1,340,000	552,164	875,636	1,427,800	6.55%	1,437,000	0.64%
Licenses and permits	1,489,522	1,387,350	1,387,350	1,407,645	71,805	1,479,450	6.64%	1,457,550	-1.48%
Intergovernmental revenues	29,570,387	34,710,066	52,978,810	7,698,022	14,556,529	22,254,551	-57.99%	56,917,419	155.76%
Fees, charges, and commissions	1,137,076	978,500	1,606,500	994,348	1,100,997	2,095,345	30.43%	1,028,250	-50.93%
Fines and forfeitures	1,786,838	1,325,500	1,325,500	781,916	850,465	1,632,381	23.15%	1,536,700	-5.86%
Investment earnings	6,869,603	5,906,845	5,906,845	3,611,625	4,085,427	7,697,052	30.31%	7,366,240	-4.30%
Miscellaneous	3,903,971	1,046,597	1,046,597	914,999	366,778	1,281,777	22.47%	1,164,882	-9.12%
<b>Total Revenues</b>	<b>126,102,953</b>	<b>129,015,883</b>	<b>147,912,627</b>	<b>73,778,859</b>	<b>50,307,282</b>	<b>124,086,141</b>		<b>169,027,830</b>	
<b>Expenditures:</b>									
Personal Services	36,368,126	43,884,923	43,884,923	18,850,394	22,807,974	41,658,350	-5.07%	45,577,104	9.41%
Operating Services	19,794,332	22,187,379	24,049,808	8,548,324	14,116,079	22,664,398	-5.76%	24,090,331	6.29%
Materials & Supplies	6,130,729	6,907,703	6,907,703	2,947,065	4,330,597	7,277,658	5.36%	8,590,885	18.04%
Other Charges	809,566	883,063	1,029,659	223,840	634,221	858,060	-16.67%	1,001,116	16.67%
Debt Service	2,690,060	4,296,480	4,296,480	9,440,062	878,832	10,318,893	140.17%	3,755,121	-63.61%
Capital Outlay	40,609,464	134,507,634	179,715,616	20,666,368	41,719,560	62,385,926	-65.29%	179,726,772	188.09%
Intergovernmental	5,398,693	15,883,930	26,878,180	2,800,742	4,671,202	7,471,944	-72.20%	9,652,786	29.19%
<b>Total Expenditures</b>	<b>111,800,970</b>	<b>228,551,112</b>	<b>286,762,369</b>	<b>63,476,795</b>	<b>89,158,465</b>	<b>152,635,229</b>		<b>272,394,115</b>	
Excess (Deficiency) of Revenues Over Expenditures	14,301,983	(99,535,229)	(138,849,742)	10,302,064	(38,851,183)	(28,549,088)		(103,366,285)	
<b>Other Financing Sources (Uses):</b>									
Transfer in	16,823,734	28,361,979	46,524,653	2,400,983	23,069,644	25,470,627	-45.25%	36,348,469	42.71%
Transfer out	(18,647,937)	(28,402,309)	(46,564,983)	(2,395,983)	(27,907,061)	(30,303,044)	-34.92%	(39,499,825)	30.35%
Proceeds from the sale of assets	454,462	201,000	201,000	12,267	25,872	38,138	-81.03%	176,000	361.48%
Compensation for Loss/Damaged Assets	850	-	-	-	-	-	0.00%	-	0.00%
<b>Total Other Financing Sources</b>	<b>(1,368,891)</b>	<b>160,670</b>	<b>160,670</b>	<b>17,267</b>	<b>(4,811,545)</b>	<b>(4,794,279)</b>		<b>(2,975,356)</b>	
Net change in Fund Balance	12,933,092	(99,374,559)	(138,689,072)	10,319,331	(43,662,728)	(33,343,367)		(106,341,641)	
Fund Balance - Beginning	156,257,972	120,558,080	168,960,543			169,191,064		135,847,697	
<b>Fund Balance - Ending</b>	<b>\$ 169,191,064</b>	<b>\$ 21,183,521</b>	<b>\$ 30,271,471</b>			<b>\$ 135,847,697</b>		<b>\$ 29,506,056</b>	

**Governmental - Major Funds  
Consolidated Operating And Capital Budget Summary Statement  
Fiscal Year Ending December 31, 2025**

Description	2023			2024			2025		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
<b>Revenues:</b>									
Taxes:									
Ad Valorem taxes	\$ 29,431,383	\$ 34,238,000	\$ 34,238,000	\$ 34,411,165	\$ 59,043	\$ 34,470,208	0.68%	\$ 35,691,000	3.54%
Sales taxes	44,100,001	41,721,237	41,721,237	17,167,978	28,157,166	45,325,144	8.64%	55,788,091	23.08%
Other taxes	1,634,607	1,340,000	1,340,000	552,164	875,636	1,427,800	6.55%	1,437,000	0.64%
Licenses and permits	1,489,522	1,387,350	1,387,350	1,407,645	71,805	1,479,450	6.64%	1,457,550	-1.48%
Intergovernmental revenues	26,145,188	21,759,094	40,027,838	6,104,671	12,537,756	18,642,427	-53.43%	22,347,405	19.87%
Fees, charges, and commissions	1,093,403	937,500	1,565,500	970,333	1,082,729	2,053,062	31.14%	986,250	-51.96%
Fines and forfeitures	110,375	101,000	101,000	49,629	71,546	121,175	19.98%	106,200	-12.36%
Investment earnings	5,636,851	4,864,800	4,864,800	3,009,077	3,424,887	6,433,964	32.26%	6,183,150	-3.90%
Miscellaneous	3,846,113	985,900	985,900	881,160	332,152	1,213,312	23.07%	1,096,500	-9.63%
<b>Total Revenues</b>	<b>113,487,443</b>	<b>107,334,881</b>	<b>126,231,625</b>	<b>64,553,822</b>	<b>46,612,720</b>	<b>111,166,542</b>		<b>125,093,146</b>	
<b>Expenditures:</b>									
Personal Services	34,982,048	42,258,305	42,258,305	18,261,612	22,139,079	40,400,675	-4.40%	44,164,164	9.32%
Operating Services	15,639,354	18,327,406	20,189,835	7,084,463	11,010,055	18,094,513	-10.38%	19,627,119	8.47%
Materials & Supplies	6,076,623	6,797,773	6,797,773	2,933,219	3,901,214	6,834,429	0.54%	8,470,744	23.94%
Other Charges	782,525	811,225	957,821	208,707	572,416	781,122	-18.45%	932,751	19.41%
Debt Service	7,208	1,500	1,500	-	500	500	-66.67%	1,000	100.00%
Capital Outlay	35,094,903	111,822,179	153,839,876	20,277,796	37,512,435	57,790,230	-62.43%	134,603,785	132.92%
Intergovernmental	4,522,068	15,053,680	26,047,930	2,253,741	4,401,362	6,655,103	-74.45%	8,837,286	32.79%
<b>Total Expenditures</b>	<b>97,104,729</b>	<b>195,072,068</b>	<b>250,093,040</b>	<b>51,019,538</b>	<b>79,537,061</b>	<b>130,556,572</b>		<b>216,636,849</b>	
Excess (deficiency) of revenues over expenditures	16,382,714	(87,737,187)	(123,861,415)	13,534,284	(32,924,341)	(19,390,030)		(91,543,703)	
<b>Other financing sources (uses):</b>									
Transfer in	6,079,134	23,974,009	42,136,683	39,517	22,579,644	22,619,161	-46.32%	31,925,747	41.14%
Transfer out	(15,409,158)	(25,187,889)	(43,350,563)	(1,404,084)	(25,095,069)	(26,499,153)	-38.87%	(35,555,465)	34.18%
Proceeds from the sale of assets	454,462	201,000	201,000	12,267	25,872	38,138	-81.03%	176,000	361.48%
Compensation for Loss/Damaged Assets	850	-	-	-	-	-	0.00%	-	0.00%
<b>Total Other Financing Sources</b>	<b>(8,874,712)</b>	<b>(1,012,880)</b>	<b>(1,012,880)</b>	<b>(1,352,300)</b>	<b>(2,489,553)</b>	<b>(3,841,854)</b>		<b>(3,453,718)</b>	
Net change in Fund Balance	7,508,002	(88,750,067)	(124,874,295)	12,181,984	(35,413,894)	(23,231,884)		(94,997,421)	
Fund Balance - Beginning	131,393,377	101,368,130	138,670,858			138,901,379		115,669,495	
<b>Fund Balance - Ending</b>	<b>\$ 138,901,379</b>	<b>\$ 12,618,063</b>	<b>\$ 13,796,563</b>			<b>\$ 115,669,495</b>		<b>\$ 20,672,074</b>	



**Governmental - Nonmajor Funds  
Consolidated Operating And Capital Budget Summary Statement  
Fiscal Year Ending December 31, 2025**

Description	2023			2024			2025		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
<b>Revenues:</b>									
Taxes:									
Ad Valorem taxes	\$ 5,677,423	\$ 6,013,500	\$ 6,013,500	\$ 6,060,630	\$ 10,415	\$ 6,071,045	0.96%	\$ 6,298,000	3.74%
Sales taxes	502,142	348,288	348,288	178,367	173,021	351,388	0.89%	342,698	-2.47%
Intergovernmental revenues	3,425,199	12,950,972	12,950,972	1,593,351	2,018,773	3,612,124	-72.11%	34,570,014	857.06%
Fees, charges, and commissions	43,673	41,000	41,000	24,015	18,268	42,283	3.13%	42,000	-0.67%
Fines and forfeitures	1,676,463	1,224,500	1,224,500	732,287	778,919	1,511,206	23.41%	1,430,500	-5.34%
Investment earnings	1,232,752	1,042,045	1,042,045	602,548	660,540	1,263,088	21.21%	1,183,090	-6.33%
Miscellaneous	57,858	60,697	60,697	33,839	34,626	68,465	12.80%	68,382	-0.12%
<b>Total Revenues</b>	<b>12,615,510</b>	<b>21,681,002</b>	<b>21,681,002</b>	<b>9,225,037</b>	<b>3,694,562</b>	<b>12,919,599</b>		<b>43,934,684</b>	
<b>Expenditures:</b>									
Personal Services	1,386,078	1,626,618	1,626,618	588,782	668,895	1,257,675	-22.68%	1,412,940	12.35%
Operating Services	4,154,978	3,859,973	3,859,973	1,463,861	3,106,024	4,569,885	18.39%	4,463,212	-2.33%
Materials & Supplies	54,106	109,930	109,930	13,846	429,383	443,229	303.19%	120,141	-72.89%
Other Charges	27,041	71,838	71,838	15,133	61,805	76,938	7.10%	68,365	-11.14%
Debt Service	2,682,852	4,294,980	4,294,980	9,440,062	878,332	10,318,393	140.24%	3,754,121	-63.62%
Capital Outlay	5,514,561	22,685,455	25,875,740	388,572	4,207,125	4,595,696	-82.24%	45,122,987	881.85%
Intergovernmental	876,625	830,250	830,250	547,001	269,840	816,841	-1.62%	815,500	-0.16%
<b>Total Expenditures</b>	<b>14,696,241</b>	<b>33,479,044</b>	<b>36,669,329</b>	<b>12,457,257</b>	<b>9,621,404</b>	<b>22,078,657</b>		<b>55,757,266</b>	
Excess (deficiency) of revenues over expenditures	(2,080,731)	(11,798,042)	(14,988,327)	(3,232,220)	(5,926,842)	(9,159,058)		(11,822,582)	
<b>Other financing sources (uses):</b>									
Transfer in	10,744,600	4,387,970	4,387,970	2,361,466	490,000	2,851,466	-35.02%	4,422,722	55.10%
Transfer out	(3,238,779)	(3,214,420)	(3,214,420)	(991,899)	(2,811,992)	(3,803,891)	18.34%	(3,944,360)	3.69%
<b>Total Other Financing Sources</b>	<b>7,505,821</b>	<b>1,173,550</b>	<b>1,173,550</b>	<b>1,369,567</b>	<b>(2,321,992)</b>	<b>(952,425)</b>		<b>478,362</b>	
Net change in Fund Balance	5,425,090	(10,624,492)	(13,814,777)	(1,862,653)	(8,248,834)	(10,111,483)		(11,344,220)	
Fund Balance - Beginning	24,864,595	19,189,950	30,289,685			30,289,685		20,178,202	
<b>Fund Balance - Ending</b>	<b>\$ 30,289,685</b>	<b>\$ 8,565,458</b>	<b>\$ 16,474,908</b>			<b>\$ 20,178,202</b>		<b>\$ 8,833,982</b>	

**Proprietary Funds  
Consolidated Operating And Capital Budget Summary Statement  
Fiscal Year Ending December 31, 2025**

Description	2023			2024			2025		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
<b>Operating revenues</b>									
Ad Valorem Taxes	\$ 4,002,217	\$ 4,799,500	\$ 4,799,500	\$ 4,817,099	\$ 8,267	\$ 4,825,366	0.54%	\$ 5,014,000	3.91%
Charges for services	29,201,417	28,343,984	28,343,984	13,062,942	16,507,933	29,570,875	4.33%	30,535,794	3.26%
Connection and service fees	528,691	414,881	414,881	229,042	185,502	414,544	-0.08%	414,564	0.00%
Delinquent charges	477,730	584,422	584,422	301,881	199,734	501,615	-14.17%	501,617	0.00%
Intergovernmental revenues	3,604,229	-	-	947,193	(480,647)	466,546	0.00%	-	-100.00%
Non-employer contributions	105,010	-	-	-	-	-	0.00%	-	0.00%
OPEB Contributions	263,710	-	-	-	-	-	0.00%	-	0.00%
Miscellaneous	425,274	34,500	34,500	54,372	(8,872)	45,500	31.88%	45,500	0.00%
<b>Total Operating revenues</b>	<b>38,608,278</b>	<b>34,177,287</b>	<b>34,177,287</b>	<b>19,412,529</b>	<b>16,411,917</b>	<b>35,824,446</b>		<b>36,511,475</b>	
<b>Operating expenses</b>									
Personal Services	13,608,280	15,380,330	15,380,330	6,398,212	7,806,835	14,205,045	-7.64%	15,798,570	11.22%
Operating Services	10,367,855	12,188,034	12,188,034	4,314,731	7,381,069	11,695,798	-4.04%	12,128,492	3.70%
Material & Supplies	4,628,881	2,937,689	2,937,689	1,948,496	1,709,217	3,657,712	24.51%	4,298,696	17.52%
Other Charges	7,504,770	7,499,896	7,499,896	40,031	7,550,143	7,590,174	1.20%	8,010,827	5.54%
Debt Service	5,616	-	-	-	-	-	0.00%	-	0.00%
Intergovernmental	400,746	445,906	445,906	270,426	163,923	434,349	-2.59%	425,161	-2.12%
<b>Total Operating expenses</b>	<b>36,516,148</b>	<b>38,451,855</b>	<b>38,451,855</b>	<b>12,971,896</b>	<b>24,611,187</b>	<b>37,583,078</b>		<b>40,661,746</b>	
Operating Income (loss)	2,092,130	(4,274,568)	(4,274,568)	6,440,633	(8,199,270)	(1,758,632)		(4,150,271)	
<b>Non-operating revenues (expenses)</b>									
Investment earnings	1,188,567	1,305,909	1,305,909	752,881	725,330	1,478,211	13.19%	1,363,707	-7.75%
Proceeds/(Loss) on sale of Assets	55,961	35,000	35,000	17,883	10,117	28,000	-20.00%	28,000	0.00%
Amortication - Expense	(1,132)	(1,132)	(1,132)	-	-	-	-100.00%	-	0.00%
Bond interest and paying agent fees	(529,921)	(1,776,179)	(1,776,179)	(300,287)	(94,194)	(394,481)	-77.79%	(342,087)	-13.28%
<b>Total Non-operating revenues (expenses)</b>	<b>713,475</b>	<b>(436,402)</b>	<b>(436,402)</b>	<b>470,477</b>	<b>641,253</b>	<b>1,111,730</b>		<b>1,049,620</b>	
Income (loss) before contributions and transfers	2,805,606	(4,710,970)	(4,710,970)	6,911,110	(7,558,017)	(646,902)	-86.27%	(3,100,651)	379.31%
Issuance of Bond	-	6,260,000	6,260,000	-	5,550,000	5,550,000	-11.34%	4,000,000	-27.93%
Transfer in	1,171,000	1,884,000	1,884,000	334,000	1,350,000	1,684,000	-10.62%	1,484,000	-11.88%
Transfer out	(1,138,737)	(1,266,000)	(1,266,000)	-	(1,266,000)	(1,266,000)	0.00%	(1,263,000)	-0.24%
Change in Net Position	2,837,869	2,167,030	2,167,030			5,321,098		1,120,349	
Total net position - Beginning	<b>118,338,958</b>	<b>117,178,560</b>	<b>123,751,144</b>			<b>116,674,813</b>	<b>-5.72%</b>	<b>121,995,911</b>	4.56%
Total net position - Beginning as restated	113,836,944	117,178,560	117,178,560			116,674,813	-0.43%	121,995,911	4.56%
<b>Total net position - Ending</b>	<b>\$ 116,674,813</b>	<b>\$ 119,345,590</b>	<b>\$ 119,345,590</b>			<b>\$ 121,995,911</b>		<b>\$ 123,116,260</b>	
Net investment in capital assets	\$ 96,024,869	\$ 88,473,043	\$ 88,473,043			\$ 98,280,287		\$ 85,968,364	
Restricted for debt service	3,208,695	2,968,588	2,968,588			2,973,295		2,960,622	
Restricted for capital projects	9,095,358	18,880,392	18,880,392			19,627,009		20,770,571	

**Proprietary Funds (Continued)  
Consolidated Operating And Capital Budget Summary Statement  
Fiscal Year Ending December 31, 2025**

Description	2023		2024				2025		
	Prior Year Actual	Original Budget	Last Adopted 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
Unrestricted	\$ 8,345,891	\$ 9,023,567	\$ 9,023,567			\$ 1,115,320		\$ 13,416,703	

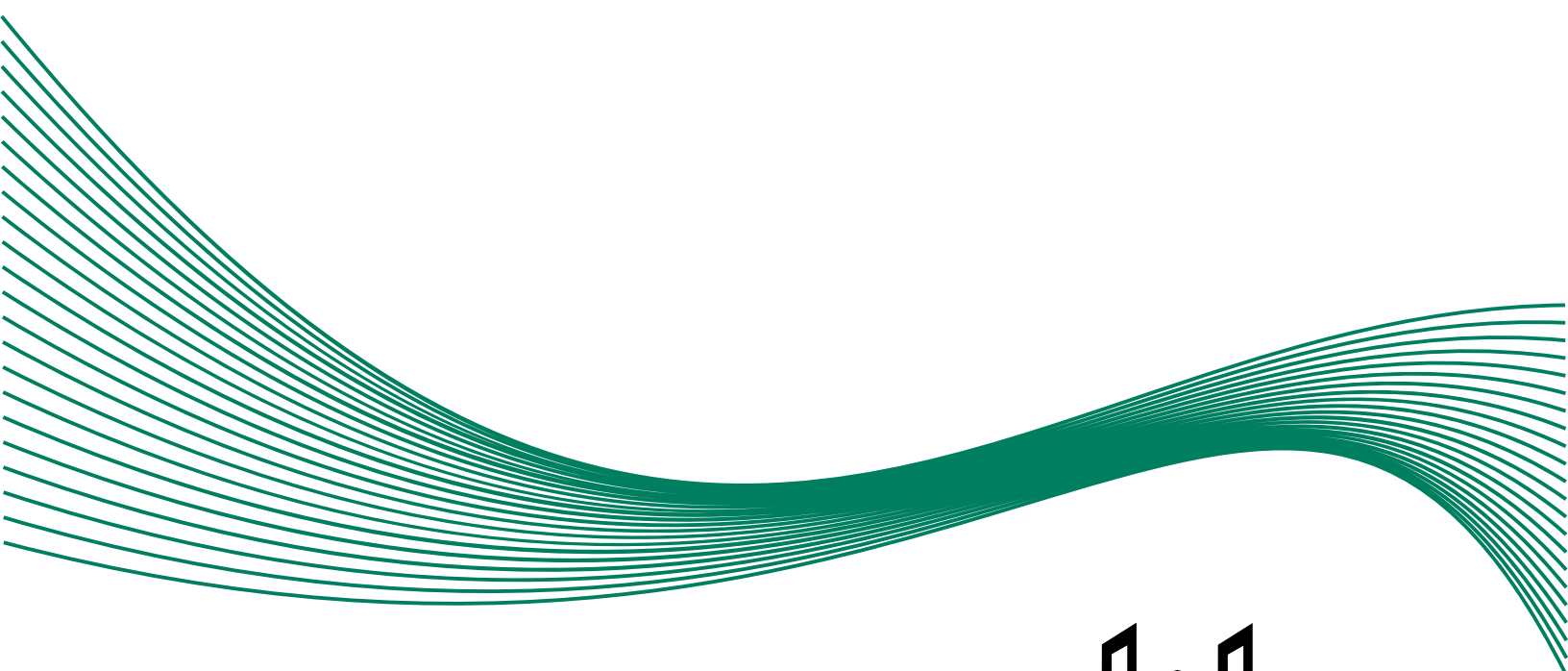
**2025 Consolidated Financial Schedule  
All Funds**

<b>Revenues and Other Financing Sources</b>	
Sales Tax	\$ 56,130,789
Ad Valorem Tax	47,003,000
Other Tax	1,437,000
Licenses and Permits	1,457,550
State and Federal Grants	56,357,419
Charges for Services	34,190,757
Interest Income	8,729,947
Miscellaneous Income	1,237,400
Issuance of Bond	4,000,000
Transfers	37,832,469
	<b>\$ 248,376,331</b>

<b>Expenditures and Other Financing Uses</b>	
General Fund	\$ 73,239,425
Parish Transportation Fund	550,000
Road Lighting District 1	2,938,834
Workforce Investment Act	905,857
Criminal Court Fund	1,496,500
Road and Drainage	74,967,348
Recreation	20,856,869
Mosquito Control	1,771,085
Retired Senior Volunteer Program (RSVP)	394,121
Government Buildings M&O (Emergency 911)	2,198,000
Flood Protection Fund	83,128,672
Debt Service Funds	4,807,671
Capital Project Funds	44,639,558
Wastewater Fund	20,248,454
Waterworks Fund	16,268,909
Solid Waste Fund	5,749,470
	<b>\$ 354,160,773</b>

# GENERAL FUND

Annual Budget 2025





## General Fund Summary Statement

Description	2023			2024			2025		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
<b>Revenues:</b>									
Taxes:									
Ad Valorem taxes	\$ 5,738,617	\$ 6,903,000	\$ 6,903,000	\$ 6,935,757	\$ 11,901	\$ 6,947,658	0.65%	\$ 7,212,500	3.81%
Sales taxes	20,312,191	19,279,000	19,279,000	7,916,594	13,147,406	21,064,000	9.26%	25,833,000	22.64%
Other taxes	1,634,607	1,340,000	1,340,000	552,164	875,636	1,427,800	6.55%	1,437,000	0.64%
Licenses and permits	1,489,522	1,387,350	1,387,350	1,407,645	71,805	1,479,450	6.64%	1,457,550	-1.48%
Intergovernmental revenues	4,369,979	3,307,918	15,271,193	1,307,836	3,597,293	4,905,129	-67.88%	5,417,114	10.44%
Fees, charges, and commissions	963,368	825,500	825,500	632,089	403,158	1,035,247	25.41%	854,850	-17.43%
Fines and forfeitures	110,375	101,000	101,000	49,629	71,546	121,175	19.98%	106,200	-12.36%
Investment earnings	1,636,839	1,333,800	1,333,800	848,307	845,457	1,693,764	26.99%	1,453,800	-14.17%
Miscellaneous	2,144,391	764,400	764,400	446,477	458,016	904,493	18.33%	894,400	-1.12%
<b>Total Revenues</b>	<b>38,399,889</b>	<b>35,241,968</b>	<b>47,205,243</b>	<b>20,096,498</b>	<b>19,482,218</b>	<b>39,578,716</b>		<b>44,666,414</b>	
<b>Expenditures:</b>									
Personal Services	17,806,094	20,091,814	20,091,814	9,035,750	10,396,164	19,431,899	-3.28%	21,262,159	9.42%
Operating Services	8,484,003	11,499,292	13,361,721	3,887,278	6,922,314	10,809,587	-19.10%	11,820,493	9.35%
Materials & Supplies	1,076,482	1,808,357	1,808,357	491,604	1,227,516	1,719,118	-4.93%	1,856,149	7.97%
Other Charges	712,295	727,175	873,771	182,604	513,468	696,072	-20.34%	853,701	22.65%
Debt Service	7,208	1,500	1,500	-	500	500	-66.67%	1,000	100.00%
Capital Outlay	8,170,673	4,538,300	6,305,352	1,092,084	3,730,289	4,822,373	-23.52%	2,487,942	-48.41%
Intergovernmental	3,214,035	3,383,788	14,378,038	1,220,075	3,573,444	4,793,519	-66.66%	5,488,094	14.49%
<b>Total Expenditures</b>	<b>39,470,790</b>	<b>42,050,226</b>	<b>56,820,553</b>	<b>15,909,395</b>	<b>26,363,695</b>	<b>42,273,068</b>		<b>43,769,538</b>	
Excess (deficiency) of revenues over expenditures	(1,070,901)	(6,808,258)	(9,615,310)	4,187,103	(6,881,477)	(2,694,352)		896,876	
<b>Other financing sources (uses):</b>									
Transfer in	3,556,943	4,163,420	4,163,420	9,517	3,806,843	3,816,360	-8.34%	3,870,860	1.43%
Transfer out	(3,547,907)	(21,677,889)	(36,661,339)	(115,000)	(17,124,259)	(17,239,259)	-52.98%	(29,469,887)	70.95%
Proceeds from the sale of assets	320,989	50,000	50,000	7,203	17,798	25,000	-50.00%	25,000	0.00%
<b>Total Other Financing Sources</b>	<b>330,025</b>	<b>(17,464,469)</b>	<b>(32,447,919)</b>	<b>(98,280)</b>	<b>(13,299,618)</b>	<b>(13,397,899)</b>		<b>(25,574,027)</b>	
Net change in Fund Balance	(740,876)	(24,272,727)	(42,063,229)	4,088,823	(20,181,095)	(16,092,251)		(24,677,151)	
Fund Balance - Beginning	52,217,298	31,309,661	51,245,901			51,476,422		35,384,171	
<b>Fund Balance - Ending</b>	<b>\$ 51,476,422</b>	<b>\$ 7,036,934</b>	<b>\$ 9,182,672</b>			<b>\$ 35,384,171</b>		<b>\$ 10,707,020</b>	

**General Fund Revenues  
Summary Statement**

Description	2023			2024			2025		
	Prior Year Actual	Original Budget	Last Adopted 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	\$ 5,738,617	\$ 6,903,000	\$ 6,903,000	\$ 6,935,757	\$ 11,901	\$ 6,947,658	0.65%	\$ 7,212,500	3.81%
General Sales Tax (1-2%)	11,547,221	10,864,000	10,864,000	4,447,325	7,423,675	11,871,000	9.27%	14,600,000	22.99%
General Sales Tax (3-8%)	8,764,970	8,415,000	8,415,000	3,469,269	5,723,731	9,193,000	9.25%	11,233,000	22.19%
Alcoholic Beverages	37,284	40,000	40,000	9,114	28,686	37,800	-5.50%	37,000	-2.12%
Airport Expansion Agree	958,351	800,000	800,000	422,355	477,645	900,000	12.50%	900,000	0.00%
Cable Tv - Parishwide	638,972	500,000	500,000	120,695	369,305	490,000	-2.00%	500,000	2.04%
Alcoholic Bev - Low Content	4,658	4,500	4,500	4,180	20	4,200	-6.67%	4,500	7.14%
Alcoholic Bev - High Content	8,641	7,800	7,800	7,762	38	7,800	0.00%	8,000	2.56%
Occupational - General	882,148	800,000	800,000	843,770	10,230	854,000	6.75%	850,000	-0.47%
Insurance License Tax	594,025	575,000	575,000	551,883	61,517	613,400	6.68%	595,000	-3.00%
License - Taxi Cabs	50	50	50	50	-	50	0.00%	50	0.00%
Civil Defense	-	30,000	30,000	-	15,000	15,000	-50.00%	30,000	100.00%
Dept of HUD	-	-	-	93	-	93	0.00%	-	-100.00%
HomeLand Security	30,800	-	-	-	-	-	0.00%	-	0.00%
Housing & Urban Development	7,056	-	-	9,180	(9,180)	-	0.00%	-	0.00%
AMERICAN RESCUE PLAN ACT OF 2021	50,000	50,000	50,000	-	-	-	-100.00%	-	0.00%
Disaster Relief (Fema)	72,976	-	-	507,630	(507,630)	-	0.00%	-	0.00%
Hazard Mitigation Grant	798,014	1,000,000	12,963,275	79,431	2,419,231	2,498,662	-80.73%	3,000,000	20.06%
USDA Housing Grant	105,155	51,875	51,875	-	51,875	51,875	0.00%	103,375	99.28%
LIHWAP- LOW INCOME HOUSEHOLD ASSISTANCE PROGRAM	10,716	-	-	-	10,500	10,500	0.00%	10,000	-4.76%
CSBG - Administration	34,776	20,000	20,000	14,456	11,544	26,000	30.00%	29,927	15.10%
CSBG - Program Activities	66,837	56,500	56,500	33,897	22,603	56,500	0.00%	78,728	39.34%
Summer Feeding Program	11,623	11,000	11,000	-	11,000	11,000	0.00%	11,000	0.00%
LIHEAP - Energy Assistance	44,987	40,000	40,000	12,109	27,248	39,357	-1.61%	44,077	11.99%
Home Program	110,083	83,526	83,526	-	83,426	83,426	-0.12%	108,610	30.19%
Land Lease	24,430	23,000	23,000	25,950	-	25,950	12.83%	24,000	-7.51%
Dept. of Health & Human Services	19,866	19,866	19,866	19,866	-	19,866	0.00%	19,866	0.00%
Mass Transit Assistance	92,155	80,000	80,000	25,202	49,798	75,000	-6.25%	75,000	0.00%
Highway Fund #2	50,000	50,000	50,000	-	50,000	50,000	0.00%	50,000	0.00%
LA. Hwy. Safety Commission	109,126	-	-	24,942	75,058	100,000	0.00%	110,000	10.00%
GOSHEP	90,000	-	-	-	-	-	0.00%	-	0.00%
Dept. Of Natural Resources	27,261	21,809	21,809	5,452	16,357	21,809	0.00%	21,809	0.00%
Economic Dev. Enterprise Fund	229,222	229,222	229,222	-	229,222	229,222	0.00%	229,222	0.00%
Dept of State Treasury	-	-	-	35,049	15,145	50,194	0.00%	-	-100.00%
Allison Flood	495	-	-	452	-	452	0.00%	400	-11.50%
Severance Tax	760,059	700,000	700,000	212,439	537,561	750,000	7.14%	700,000	-6.67%
Parish Royalty Fund	1,154,581	300,000	300,000	59,378	248,622	308,000	2.67%	300,000	-2.60%
Video Poker Revenues	367,713	440,000	440,000	174,161	205,839	380,000	-13.64%	370,000	-2.63%
State Payments In Lieu Of Taxes	71,818	71,000	71,000	48,149	24,074	72,223	1.72%	71,000	-1.69%
State Pay. In Lieu Of Taxes - Comm. Services	30,000	30,000	30,000	20,000	10,000	30,000	0.00%	30,000	0.00%
LACAP - Share the Warmth	230	120	120	-	-	-	-100.00%	100	0.00%
Court Cost, Fees, Charges	22,085	15,000	15,000	6,939	9,761	16,700	11.33%	16,000	-4.19%
Zoning Subdivision Fees	190,345	150,000	150,000	109,182	65,818	175,000	16.67%	160,000	-8.57%
Sale Of Maps & Publications & Audits	20	100	100	-	61	61	-39.00%	100	63.93%
Bookkeeping & Adm. Services	9,045	9,500	9,500	4,629	4,371	9,000	-5.26%	9,500	5.56%
Miscellaneous Revenue	3,626	4,000	4,000	345	155	500	-87.50%	1,500	200.00%
Motor Vehicle Transactions	9,450	8,400	8,400	3,306	5,694	9,000	7.14%	8,500	-5.56%
Driver'S License Reinstatement Fee	1,769	1,500	1,500	-	1,500	1,500	0.00%	1,500	0.00%



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

Description	2023	2024				2025			
	Prior Year Actual	Original Budget	Last Adopted 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
Inspection Fees	446,446	420,000	420,000	234,394	185,606	420,000	0.00%	420,000	0.00%
Weed & Grass Cutting Charges	56,779	6,000	6,000	9,978	5,022	15,000	150.00%	8,000	-46.67%
Weed & Grass - Tax Roll	14,109	12,000	12,000	93,966	5,108	99,074	725.62%	14,000	-85.87%
Derelict Structure Charges	-	1,000	1,000	62,376	-	62,376	6137.60%	1,500	-97.60%
Animal Control	68,965	55,000	55,000	27,480	31,520	59,000	7.27%	55,000	-6.78%
Coroner Other Fees -Cremations	11,250	15,000	15,000	570	-	570	-96.20%	2,000	250.88%
Institutional Charges	65,000	55,000	55,000	24,500	31,500	56,000	1.82%	50,000	-10.71%
Rental Of Parks & Bldg.	40,630	45,000	45,000	31,419	46,581	78,000	73.33%	78,000	0.00%
Reg. Fees - Summer Camp	6,664	8,000	8,000	6,456	5,458	11,914	48.93%	8,500	-28.66%
Recreation Concessions	311	-	-	1,552	-	1,552	0.00%	750	-51.68%
Facility Use Fees	16,874	20,000	20,000	14,997	5,003	20,000	0.00%	20,000	0.00%
Court Fines	3,203	3,000	3,000	1,544	2,256	3,800	26.67%	3,200	-15.79%
Witness Fees - Deputies	850	500	500	375	-	375	-25.00%	500	33.33%
Criminal Jury Fees	88,587	80,000	80,000	39,755	60,245	100,000	25.00%	85,000	-15.00%
Drug Asst. Fins-Juvenile Fees	17,735	17,500	17,500	7,955	9,045	17,000	-2.86%	17,500	2.94%
Interest Earnings	1,633,739	1,330,000	1,330,000	846,343	843,657	1,690,000	27.07%	1,450,000	-14.20%
Interest Earnings - Minimum Prem.	3,100	3,800	3,800	1,964	1,800	3,764	-0.95%	3,800	0.96%
Rents - Lease	2,400	-	-	-	-	-	0.00%	-	0.00%
Royalties	5,541	5,000	5,000	1,684	3,816	5,500	10.00%	5,000	-9.09%
Gifts & Donations	164,819	125,000	125,000	143,209	-	143,209	14.57%	150,000	4.74%
Indirect Cost Component Units	415,000	440,000	440,000	-	435,000	435,000	-1.14%	445,000	2.30%
Indirect Cost Tax Agencies	13,987	19,400	19,400	-	19,200	19,200	-1.03%	19,400	1.04%
Insurance Refunds/Proceeds	1,542,644	175,000	175,000	301,584	-	301,584	72.33%	275,000	-8.81%
Proceeds From The Sale Of Assets	320,989	50,000	50,000	7,203	17,798	25,000	-50.00%	25,000	0.00%
Transfer From 1-2% Pist Reserve	16,575	16,165	16,165	9,517	7,043	16,560	2.44%	17,060	3.02%
Transfer From Criminal Court	250,000	319,955	319,955	-	5,000	5,000	-98.44%	5,000	0.00%
Trans. From 3-8 Sinking	5,850	-	-	-	-	-	0.00%	-	0.00%
Indirect Cost Allocation	3,284,518	3,827,300	3,827,300	-	3,794,800	3,794,800	-0.85%	3,848,800	1.42%
<b>Total revenues</b>	<b>\$ 42,277,821</b>	<b>\$ 39,455,388</b>	<b>\$ 51,418,663</b>	<b>\$ 20,113,218</b>	<b>\$ 23,306,859</b>	<b>\$ 43,420,076</b>		<b>\$ 48,562,274</b>	

**General Fund Expenditures  
Summary Statement**

		2023			2024			% Change Last Adopted vs Projected Actual	2025	
		Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End		Proposed Budget	% Change Projected Actual vs Proposed
001-400110	Council	\$ 1,238,674	\$ 1,450,727	\$ 1,450,727	\$ 530,731	\$ 812,532	\$ 1,343,263	-7.41%	\$ 1,443,249	7.44%
001-400111	Council District I	36,878	57,633	57,633	17,186	40,982	58,168	0.93%	70,861	21.82%
001-400112	Council District II	48,144	77,554	77,554	18,937	51,486	70,423	-9.19%	70,648	0.32%
001-400113	Council District III	24,392	92,280	92,280	13,970	56,563	70,533	-23.57%	70,922	0.55%
001-400114	Council District IV	51,777	93,947	93,947	27,834	63,698	91,532	-2.57%	96,389	5.31%
001-400115	Council District V	54,347	92,660	92,660	17,714	52,578	70,292	-24.14%	70,705	0.59%
001-400116	Council District VI	29,517	70,057	70,057	14,804	55,909	70,713	0.94%	71,270	0.79%
001-400117	Council District VII	33,174	92,338	92,338	20,354	50,196	70,550	-23.60%	70,922	0.53%
001-400118	Council Division A	35,429	97,835	97,835	17,438	58,582	76,019	-22.30%	76,359	0.45%
001-400119	Council Division B	52,244	89,744	89,744	28,276	63,273	91,549	2.01%	95,945	4.80%
001-400130	Ordinances & Proceedings	27,892	36,000	36,000	13,058	22,502	35,560	-1.22%	42,000	18.11%
001-400140	Public Information	542,380	629,470	629,470	267,239	317,711	584,950	-7.07%	669,326	14.42%
001-400150	Police Jury Association	52,186	52,190	52,190	26,038	42,112	68,150	30.58%	68,650	0.73%
001-400205	District Court	807,986	965,278	965,278	308,172	316,715	624,887	-35.26%	900,552	44.11%
001-400206	D/C - Division C	333,767	387,875	387,875	240,551	134,978	375,529	-3.18%	412,071	9.73%
001-400207	D/C - Division D	369,025	496,363	496,363	246,896	278,669	525,565	5.88%	384,254	-26.89%
001-400208	D/C - Division E	302,902	340,217	340,217	141,306	179,272	320,578	-5.77%	337,704	5.34%
001-400210	Grand Jury	4,093	17,400	17,400	4,650	-	4,650	-73.28%	17,400	274.19%
001-400235	District Attorney	1,942,584	2,273,293	2,273,293	858,281	1,281,761	2,140,042	-5.86%	2,307,167	7.81%
001-400240	Clerk of Court	242,642	150,000	150,000	66,663	83,337	150,000	0.00%	-	-100.00%
001-400290	Ward Courts	160,684	179,013	179,013	78,040	85,956	163,995	-8.39%	174,070	6.14%
001-400310	President	953,209	1,090,971	1,090,971	619,920	570,625	1,190,545	9.13%	1,099,829	-7.62%
001-400410	Registrar of Voters	146,182	163,318	163,318	67,429	103,449	170,877	4.63%	177,896	4.11%
001-400420	Elections	17,135	33,100	33,100	832	12,718	13,550	-59.06%	28,100	107.38%
001-400510	Financial Administration	1,405,597	1,463,236	1,463,236	695,448	833,733	1,529,181	4.51%	1,614,532	5.58%
001-400530	Purchasing	705,393	826,331	826,331	360,611	449,567	810,176	-1.96%	860,370	6.20%
001-400540	Personnel	556,005	661,867	661,867	271,746	396,278	668,022	0.93%	702,930	5.23%
001-400545	Legal Service	720,311	846,877	846,877	398,874	481,600	880,472	3.97%	879,137	-0.15%
001-400550	Taxation - Assessor	-	1,000	1,000	-	500	500	-50.00%	500	0.00%
001-400560	Taxation - Collector	167,580	199,110	199,110	-	221,240	221,240	11.11%	259,870	17.46%
001-400610	Planning & Zoning	1,986,379	1,972,682	1,972,682	844,110	1,084,328	1,928,436	-2.24%	2,086,707	8.21%
001-400611	Coastal Zone Management	486,213	1,081,229	1,081,229	245,183	638,206	883,389	-18.30%	904,070	2.34%
001-400612	ICC Building	845,660	960,778	960,778	440,032	478,846	918,877	-4.36%	982,762	6.95%
001-400620	Data Processing	181,259	260,230	260,230	187,154	116,796	303,950	16.80%	405,650	33.46%
001-400625	Information Technology	1,700,221	1,731,417	1,731,417	542,875	1,201,775	1,744,650	0.76%	1,730,829	-0.79%
001-400626	Geographic Information System (GIS)	771,195	894,362	894,362	392,559	543,474	936,033	4.66%	1,045,944	11.74%
001-400630	Research & Investigations	143,365	133,200	133,200	110,929	152,601	163,530	22.77%	178,200	8.97%
001-400635	Cable TV Administration	8,155	50,000	50,000	23,806	26,194	50,000	0.00%	68,634	37.27%
001-400640	General Govt. Buildings	10,976,324	8,525,966	11,247,766	2,444,697	6,003,936	8,448,632	-24.89%	7,165,306	-15.19%
001-400650	Retirement System Contrib.	187,064	191,500	191,500	226,443	-	226,443	18.25%	201,500	-11.02%
001-400670	Retired Employees Ins.	426,766	515,000	515,000	233,638	269,962	503,600	-2.21%	592,500	17.65%
001-400675	Risk Management	1,012,210	881,462	881,462	409,552	449,272	858,824	-2.57%	1,039,255	21.01%
001-400680	Grants Administration	512,435	632,026	632,026	267,766	317,464	585,230	-7.40%	672,405	14.90%
001-400685	Elevation Grant Program	1,034,750	1,000,000	12,963,275	309,468	2,189,194	2,498,662	-80.73%	3,000,000	20.06%
001-410100	Sheriff	1,077,039	1,241,534	1,241,534	366,048	842,841	1,208,889	-2.63%	1,343,936	11.17%
001-410530	Juvenile	28,650	49,355	49,355	15,410	60,280	75,690	53.36%	73,014	-3.54%
001-410710	Emg. Preparedness	531,036	533,681	533,681	278,840	284,900	563,739	5.63%	578,130	2.55%
001-410711	Emg. Preparedness Subsidiary	664,310	768,723	768,723	225,889	527,907	753,795	-1.94%	912,382	21.04%
001-410712	EOC - 24 Hour Coverage	978,530	1,074,475	1,074,475	500,426	579,071	1,079,496	0.47%	1,129,083	4.59%
001-410800	Motor Vehicles	12,299	14,170	14,170	3,993	6,955	10,948	-22.74%	11,673	6.62%

### General Fund Expenditures (Continued) Summary Statement

	2023			2024			2025		
	Prior Year Actual	Original Budget	Last Adopted 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
001-420260 Storm Drainage	-	-	-	295	(295)	-	0.00%	-	0.00%
001-430160 Coroner	606,592	897,449	982,701	337,495	525,346	862,841	-12.20%	850,401	-1.44%
001-430180 Animal Control	1,023,698	1,250,773	1,250,773	521,464	648,034	1,169,498	-6.50%	1,318,320	12.73%
001-430220 Job One	-	-	-	84	(84)	-	0.00%	-	0.00%
001-430225 Health & Safety Rehab.	150,869	168,080	168,080	69,097	92,525	161,622	-3.84%	176,170	9.00%
001-430226 Revitalization Program	-	5,000	5,000	-	5,000	5,000	0.00%	5,000	0.00%
001-430227 Housing Preservation	55,449	110,055	110,055	54	41,001	41,055	-62.70%	83,100	102.41%
001-430230 Elderly	7,056	-	-	56,987	47,943	104,930	0.00%	62,845	-40.11%
001-430231 Community Action	791,727	795,228	795,228	398,023	324,819	722,841	-9.10%	920,524	27.35%
001-430232 LIHEAP-Program	20,579	37,098	37,098	10,285	27,243	37,527	1.16%	45,215	20.49%
001-430233 Summer Feeding Program	82,512	78,200	78,200	26,546	35,173	61,719	-21.08%	76,919	24.63%
001-430234 Community Service Centers	401,422	503,401	503,401	186,985	328,961	515,944	2.49%	544,374	5.51%
001-430235 Community Services SubGrants	28,859	20,000	20,000	11,786	21,567	33,353	66.77%	32,000	-4.06%
001-430245 ARRA - CSBG - Direct Activities	29	-	-	-	-	-	0.00%	-	0.00%
001-430246 LIHEAP-Admin	29,545	30,791	30,791	15,448	17,622	33,070	7.40%	40,650	22.92%
001-430247 CSBG - Administration	30,131	37,288	37,288	17,245	19,381	36,626	-1.78%	39,924	9.00%
001-430248 CSBG - Program Support	79,357	78,419	78,419	41,122	37,423	78,545	0.16%	101,981	29.84%
001-430250 Home Program	135,650	428,312	428,312	137,377	157,444	294,820	-31.17%	419,919	42.43%
LIHWAP- LOW INCOME HOUSEHOLD									
001-430258 WATER ASST.	11,242	22,284	22,284	-	-	-	-100.00%	-	0.00%
001-450300 Community Center	547,456	839,655	839,655	263,107	565,780	828,886	-1.28%	635,197	-23.37%
001-465200 Economic Development	45	-	-	20	(20)	-	0.00%	-	0.00%
001-465220 Parish Farm Agent	117,018	124,495	124,495	55,793	69,382	125,175	0.55%	128,447	2.61%
001-465230 Economic Development	686,847	995,679	995,679	300,654	548,608	849,262	-14.71%	1,004,984	18.34%
001-465235 Tourist Center	33,661	80,250	80,250	15,260	54,185	69,445	-13.46%	80,100	15.34%
001-465260 Veterans Service Officer	2,858	3,000	3,000	1,416	1,419	2,835	-5.50%	3,000	5.82%
001-465290 Public Housing	2,199	3,795	3,795	1,036	2,214	3,250	-14.36%	3,860	18.77%
001-475500 Fiscal Charges	-	1,500	1,500	-	500	500	-66.67%	1,000	100.00%
<b>Total Expenditures</b>	<b>\$ 39,470,790</b>	<b>\$ 42,050,226</b>	<b>\$ 56,820,553</b>	<b>\$ 15,909,395</b>	<b>\$ 26,363,695</b>	<b>\$ 42,273,068</b>		<b>\$ 43,769,538</b>	

**Council**  
**Account Number: 001-400110**

Description	2023			2024			2025		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
<b>Expenditures:</b>									
<b>Personal services:</b>									
Regular Salaries & Wages	\$ 742,630	\$ 734,593	\$ 734,593	\$ 306,603	\$ 363,397	\$ 670,000	-8.79%	\$ 721,000	7.61%
FICA	687	815	815	338	462	800	-1.84%	850	6.25%
Retirement	81,554	84,478	84,478	34,226	39,774	74,000	-12.40%	82,000	10.81%
Life/Health Insurance	137,147	168,544	168,544	72,184	84,816	157,000	-6.85%	204,000	29.94%
Workmen's Compensation	973	955	955	521	679	1,200	25.65%	1,300	8.33%
Unemployment	74	80	80	31	39	70	-12.50%	80	14.29%
Medicare	11,288	10,652	10,652	4,546	5,454	10,000	-6.12%	11,000	10.00%
Disability	1,902	1,800	1,800	746	854	1,600	-11.11%	1,800	12.50%
Deferred Compensation	52,262	52,000	52,000	14,897	17,103	32,000	-38.46%	41,000	28.13%
Dental	790	900	900	360	440	800	-11.11%	1,000	25.00%
OPEB Contribution	25,604	25,711	25,711	10,540	12,460	23,000	-10.54%	25,000	8.70%
Miscellaneous	228	2,190	2,190	47	2,143	2,190	0.00%	2,190	0.00%
<b>Total personal services</b>	<b>1,055,139</b>	<b>1,082,718</b>	<b>1,082,718</b>	<b>445,039</b>	<b>527,621</b>	<b>972,660</b>		<b>1,091,220</b>	
<b>Operating services:</b>									
Advertising, Dues & Subscriptions	4,884	7,765	7,765	3,629	4,136	7,765	0.00%	7,765	0.00%
Printing, Duplication, Typing	5,436	8,900	8,900	2,068	6,832	8,900	0.00%	8,900	0.00%
Postage And Box Rent	15	350	350	-	350	350	0.00%	350	0.00%
Telephone	1,609	3,600	3,600	813	2,787	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	-	11,250	11,250	-	11,250	11,250	0.00%	11,250	0.00%
Contractual Services	32,152	67,190	67,190	9,615	57,575	67,190	0.00%	67,190	0.00%
Professional Services	47,327	100,250	100,250	48,623	51,627	100,250	0.00%	100,250	0.00%
Insurance - Employee Liability	1,088	659	659	215	580	795	20.64%	871	9.56%
Insurance - General Liability	10,362	10,915	10,915	3,558	9,815	13,373	22.52%	14,723	10.09%
<b>Total operating services</b>	<b>102,873</b>	<b>215,879</b>	<b>215,879</b>	<b>68,521</b>	<b>149,952</b>	<b>218,473</b>		<b>219,899</b>	
<b>Materials &amp; supplies:</b>									
Non Consumable Office Supplies	24,233	25,000	25,000	5,568	19,432	25,000	0.00%	25,000	0.00%
Office Supplies	12,232	19,800	19,800	5,704	14,096	19,800	0.00%	19,800	0.00%
Educational, Recreational And Culture	-	-	-	624	(624)	-	0.00%	-	0.00%
Food & Clothing	30,981	39,500	39,500	4,440	35,060	39,500	0.00%	19,500	-50.63%
Maintenance Of Buildings & Grounds	822	1,755	1,755	408	1,347	1,755	0.00%	1,755	0.00%
Tools And Equipment	-	1,000	1,000	-	1,000	1,000	0.00%	1,000	0.00%
<b>Total materials &amp; supplies</b>	<b>68,268</b>	<b>87,055</b>	<b>87,055</b>	<b>16,744</b>	<b>70,311</b>	<b>87,055</b>		<b>67,055</b>	
<b>Other charges:</b>									
Travel	3,565	22,075	22,075	343	21,732	22,075	0.00%	22,075	0.00%
Official Fees	87	1,000	1,000	84	916	1,000	0.00%	1,000	0.00%
<b>Total other charges</b>	<b>3,652</b>	<b>23,075</b>	<b>23,075</b>	<b>427</b>	<b>22,648</b>	<b>23,075</b>		<b>23,075</b>	
<b>Capital outlay:</b>									
Office Equipment	8,742	42,000	42,000	-	42,000	42,000	0.00%	42,000	0.00%
<b>Total capital outlay</b>	<b>8,742</b>	<b>42,000</b>	<b>42,000</b>	<b>-</b>	<b>42,000</b>	<b>42,000</b>		<b>42,000</b>	
<b>Total expenditures</b>	<b>\$ 1,238,674</b>	<b>\$ 1,450,727</b>	<b>\$ 1,450,727</b>	<b>\$ 530,731</b>	<b>\$ 812,532</b>	<b>\$ 1,343,263</b>		<b>\$ 1,443,249</b>	

**Council**  
**Account Number: 001-400110**  
**Narrative Explanation of Capital Outlay**  
**For Requested Year 2025**

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

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

Description	2023		2024				2025		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
<b>Expenditures:</b>									
<b>Personal services:</b>									
Regular Salaries & Wages	\$ 12,780	\$ 19,201	\$ 19,201	\$ 9,131	\$ 10,389	\$ 19,520	1.66%	\$ 19,600	0.41%
FICA	937	1,191	1,191	635	700	1,335	12.09%	1,300	-2.62%
Life/Health Insurance	29	30	30	14	16	30	0.00%	50	66.67%
Medicare	221	295	295	150	165	315	6.78%	300	-4.76%
Deferred Compensation	143	257	257	69	81	150	-41.63%	400	166.67%
Dental	-	-	-	10	70	80	0.00%	120	50.00%
OPEB Contribution	447	672	672	320	365	685	1.93%	700	2.19%
Miscellaneous	-	90	90	-	90	90	0.00%	90	0.00%
<b>Total personal services</b>	<b>14,557</b>	<b>21,736</b>	<b>21,736</b>	<b>10,329</b>	<b>11,876</b>	<b>22,205</b>		<b>22,560</b>	
<b>Operating services:</b>									
Advertising, Dues & Subscriptions	95	400	400	370	30	400	0.00%	400	0.00%
Printing, Duplication, Typing	682	750	750	101	649	750	0.00%	3,150	320.00%
Postage And Box Rent	700	1,000	1,000	-	1,000	1,000	0.00%	5,700	470.00%
Telephone	2,074	2,300	2,300	900	1,400	2,300	0.00%	3,800	65.22%
Rentals	-	-	-	-	-	-	0.00%	700	0.00%
Maintenance Of Property & Equipment	-	800	800	-	800	800	0.00%	800	0.00%
Contractual Services	2,406	3,300	3,300	1,066	2,234	3,300	0.00%	3,300	0.00%
Professional Services	449	500	500	-	500	500	0.00%	2,000	300.00%
Insurance - Employee Liability	47	28	28	9	23	32	14.29%	34	6.25%
Insurance - General Liability	445	469	469	153	378	531	13.22%	567	6.78%
<b>Total operating services</b>	<b>6,898</b>	<b>9,547</b>	<b>9,547</b>	<b>2,599</b>	<b>7,014</b>	<b>9,613</b>		<b>20,451</b>	
<b>Materials &amp; supplies:</b>									
Non Consumable Office Supplies	4,374	9,500	9,500	197	9,303	9,500	0.00%	9,500	0.00%
Office Supplies	337	500	500	-	500	500	0.00%	2,000	300.00%
Food & Clothing	-	700	700	111	589	700	0.00%	700	0.00%
<b>Total materials &amp; supplies</b>	<b>4,711</b>	<b>10,700</b>	<b>10,700</b>	<b>308</b>	<b>10,392</b>	<b>10,700</b>		<b>12,200</b>	
<b>Other charges:</b>									
Travel	10,712	15,650	15,650	3,950	11,700	15,650	0.00%	15,650	0.00%
<b>Total other charges</b>	<b>10,712</b>	<b>15,650</b>	<b>15,650</b>	<b>3,950</b>	<b>11,700</b>	<b>15,650</b>		<b>15,650</b>	
<b>Total expenditures</b>	<b>\$ 36,878</b>	<b>\$ 57,633</b>	<b>\$ 57,633</b>	<b>\$ 17,186</b>	<b>\$ 40,982</b>	<b>\$ 58,168</b>		<b>\$ 70,861</b>	

**Council - District II**  
**Account Number: 001-400112**

Description	2023			2024			2025		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
<b>Expenditures:</b>									
<b>Personal services:</b>									
Regular Salaries & Wages	\$ 12,793	\$ 19,201	\$ 19,201	\$ 9,108	\$ 10,412	\$ 19,520	1.66%	\$ 19,600	0.41%
FICA	795	1,191	1,191	642	728	1,370	15.03%	1,400	2.19%
Life/Health Insurance	19,370	7,740	7,740	11	14	25	-99.68%	50	100.00%
Medicare	186	295	295	150	170	320	8.47%	300	-6.25%
Dental	120	130	130	-	-	-	-100.00%	-	0.00%
OPEB Contribution	448	672	672	319	366	685	1.93%	700	2.19%
Miscellaneous	-	90	90	-	90	90	0.00%	90	0.00%
<b>Total personal services</b>	<b>33,712</b>	<b>29,319</b>	<b>29,319</b>	<b>10,230</b>	<b>11,780</b>	<b>22,010</b>		<b>22,140</b>	
<b>Operating services:</b>									
Advertising, Dues & Subscriptions	-	400	400	20	380	400	0.00%	400	0.00%
Printing, Duplication, Typing	682	3,150	3,150	742	2,408	3,150	0.00%	3,150	0.00%
Postage And Box Rent	700	5,700	5,700	53	5,647	5,700	0.00%	5,700	0.00%
Telephone	517	3,800	3,800	760	3,040	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	1,548	3,300	3,300	775	2,525	3,300	0.00%	3,300	0.00%
Professional Services	449	2,000	2,000	-	2,000	2,000	0.00%	2,000	0.00%
Insurance - Employee Liability	50	30	30	10	30	40	33.33%	45	12.50%
Insurance - General Liability	479	505	505	165	508	673	33.27%	763	13.37%
<b>Total operating services</b>	<b>4,425</b>	<b>20,385</b>	<b>20,385</b>	<b>2,525</b>	<b>18,038</b>	<b>20,563</b>		<b>20,658</b>	
<b>Materials &amp; supplies:</b>									
Non Consumable Office Supplies	4,110	9,500	9,500	-	9,500	9,500	0.00%	9,500	0.00%
Office Supplies	501	2,000	2,000	-	2,000	2,000	0.00%	2,000	0.00%
Food & Clothing	-	700	700	406	294	700	0.00%	700	0.00%
<b>Total materials &amp; supplies</b>	<b>4,611</b>	<b>12,200</b>	<b>12,200</b>	<b>406</b>	<b>11,794</b>	<b>12,200</b>		<b>12,200</b>	
<b>Other charges:</b>									
Travel	5,396	15,650	15,650	5,776	9,874	15,650	0.00%	15,650	0.00%
<b>Total other charges</b>	<b>5,396</b>	<b>15,650</b>	<b>15,650</b>	<b>5,776</b>	<b>9,874</b>	<b>15,650</b>		<b>15,650</b>	
<b>Total expenditures</b>	<b>\$ 48,144</b>	<b>\$ 77,554</b>	<b>\$ 77,554</b>	<b>\$ 18,937</b>	<b>\$ 51,486</b>	<b>\$ 70,423</b>		<b>\$ 70,648</b>	

**Council - District III**  
**Account Number: 001-400113**

Description	2023		2024				2025		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
<b>Expenditures:</b>									
<b>Personal services:</b>									
Regular Salaries & Wages	\$ 12,793	\$ 19,201	\$ 19,201	\$ 9,108	\$ 10,412	\$ 19,520	1.66%	\$ 19,600	0.41%
FICA	945	1,191	1,191	623	712	1,335	12.09%	1,350	1.12%
Life/Health Insurance	29	22,756	22,756	6	9	15	-99.93%	50	233.33%
Medicare	221	295	295	146	169	315	6.78%	350	11.11%
Dental	-	-	-	50	60	110	0.00%	120	9.09%
OPEB Contribution	448	672	672	319	366	685	1.93%	700	2.19%
Miscellaneous	-	90	90	-	90	90	0.00%	90	0.00%
<b>Total personal services</b>	<b>14,436</b>	<b>44,205</b>	<b>44,205</b>	<b>10,252</b>	<b>11,818</b>	<b>22,070</b>		<b>22,260</b>	
<b>Operating services:</b>									
Advertising, Dues & Subscriptions	127	400	400	-	400	400	0.00%	400	0.00%
Printing, Duplication, Typing	682	3,150	3,150	101	3,049	3,150	0.00%	3,150	0.00%
Postage And Box Rent	700	5,700	5,700	-	5,700	5,700	0.00%	5,700	0.00%
Telephone	517	3,800	3,800	(13)	3,813	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	1,663	3,300	3,300	865	2,435	3,300	0.00%	3,300	0.00%
Professional Services	449	2,000	2,000	-	2,000	2,000	0.00%	2,000	0.00%
Insurance - Employee Liability	35	21	21	7	36	43	104.76%	54	25.58%
Insurance - General Liability	336	354	354	115	605	720	103.39%	908	26.11%
<b>Total operating services</b>	<b>4,509</b>	<b>20,225</b>	<b>20,225</b>	<b>1,075</b>	<b>19,538</b>	<b>20,613</b>		<b>20,812</b>	
<b>Materials &amp; supplies:</b>									
Non Consumable Office Supplies	2,870	9,500	9,500	75	9,425	9,500	0.00%	9,500	0.00%
Office Supplies	177	2,000	2,000	181	1,819	2,000	0.00%	2,000	0.00%
Food & Clothing	-	700	700	322	378	700	0.00%	700	0.00%
<b>Total materials &amp; supplies</b>	<b>3,047</b>	<b>12,200</b>	<b>12,200</b>	<b>578</b>	<b>11,622</b>	<b>12,200</b>		<b>12,200</b>	
<b>Other charges:</b>									
Travel	2,400	15,650	15,650	2,065	13,585	15,650	0.00%	15,650	0.00%
<b>Total other charges</b>	<b>2,400</b>	<b>15,650</b>	<b>15,650</b>	<b>2,065</b>	<b>13,585</b>	<b>15,650</b>		<b>15,650</b>	
<b>Total expenditures</b>	<b>\$ 24,392</b>	<b>\$ 92,280</b>	<b>\$ 92,280</b>	<b>\$ 13,970</b>	<b>\$ 56,563</b>	<b>\$ 70,533</b>		<b>\$ 70,922</b>	



**Council - District IV**  
**Account Number: 001-400114**

Description	2023			2024			2025		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
<b>Expenditures:</b>									
<b>Personal services:</b>									
Regular Salaries & Wages	\$ 12,793	\$ 19,201	\$ 19,201	\$ 9,108	\$ 10,412	\$ 19,520	1.66%	\$ 19,600	0.41%
FICA	795	1,191	1,191	563	637	1,200	0.76%	1,300	8.33%
Life/Health Insurance	19,384	22,753	22,753	8,903	12,117	21,020	-7.62%	25,600	21.79%
Medicare	204	295	295	132	143	275	-6.78%	300	9.09%
Deferred Compensation	1,284	1,270	1,270	34	36	70	-94.49%	-	-100.00%
Dental	120	130	130	50	60	110	-15.38%	120	9.09%
OPEB Contribution	448	672	672	319	366	685	1.93%	700	2.19%
Miscellaneous	-	90	90	-	90	90	0.00%	90	0.00%
<b>Total personal services</b>	<b>35,028</b>	<b>45,602</b>	<b>45,602</b>	<b>19,109</b>	<b>23,861</b>	<b>42,970</b>		<b>47,710</b>	
<b>Operating services:</b>									
Advertising, Dues & Subscriptions	-	400	400	-	400	400	0.00%	400	0.00%
Printing, Duplication, Typing	-	3,150	3,150	101	3,049	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	1,302	3,800	3,800	343	3,457	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	1,785	3,300	3,300	661	2,639	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	37	37	12	36	48	29.73%	55	14.58%
Insurance - General Liability	577	608	608	198	616	814	33.88%	924	13.51%
<b>Total operating services</b>	<b>3,725</b>	<b>20,495</b>	<b>20,495</b>	<b>1,315</b>	<b>19,397</b>	<b>20,712</b>		<b>20,829</b>	
<b>Materials &amp; supplies:</b>									
Non Consumable Office Supplies	2,905	9,500	9,500	-	9,500	9,500	0.00%	9,500	0.00%
Office Supplies	177	2,000	2,000	-	2,000	2,000	0.00%	2,000	0.00%
Food & Clothing	-	700	700	360	340	700	0.00%	700	0.00%
<b>Total materials &amp; supplies</b>	<b>3,082</b>	<b>12,200</b>	<b>12,200</b>	<b>360</b>	<b>11,840</b>	<b>12,200</b>		<b>12,200</b>	
<b>Other charges:</b>									
Travel	9,942	15,650	15,650	7,050	8,600	15,650	0.00%	15,650	0.00%
<b>Total other charges</b>	<b>9,942</b>	<b>15,650</b>	<b>15,650</b>	<b>7,050</b>	<b>8,600</b>	<b>15,650</b>		<b>15,650</b>	
<b>Total expenditures</b>	<b>\$ 51,777</b>	<b>\$ 93,947</b>	<b>\$ 93,947</b>	<b>\$ 27,834</b>	<b>\$ 63,698</b>	<b>\$ 91,532</b>		<b>\$ 96,389</b>	

**Council - District V**  
**Account Number: 001-400115**

Description	2023			2024			2025		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
<b>Expenditures:</b>									
<b>Personal services:</b>									
Regular Salaries & Wages	\$ 12,793	\$ 19,201	\$ 19,201	\$ 9,108	\$ 10,412	\$ 19,520	1.66%	\$ 19,600	0.41%
FICA	790	1,191	1,191	642	478	1,120	-5.96%	1,300	16.07%
Life/Health Insurance	19,384	22,726	22,726	-	-	-	-100.00%	-	0.00%
Medicare	185	295	295	150	170	320	8.47%	350	9.38%
Dental	120	130	130	-	-	-	-100.00%	-	0.00%
OPEB Contribution	448	672	672	319	366	685	1.93%	700	2.19%
Miscellaneous	-	90	90	-	90	90	0.00%	90	0.00%
<b>Total personal services</b>	<b>33,720</b>	<b>44,305</b>	<b>44,305</b>	<b>10,219</b>	<b>11,516</b>	<b>21,735</b>		<b>22,040</b>	
<b>Operating services:</b>									
Advertising, Dues & Subscriptions	438	400	400	1,630	(1,230)	400	0.00%	400	0.00%
Printing, Duplication, Typing	-	3,150	3,150	716	2,434	3,150	0.00%	3,150	0.00%
Postage And Box Rent	413	5,700	5,700	-	5,700	5,700	0.00%	5,700	0.00%
Telephone	2,084	3,800	3,800	405	3,395	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	628	2,672	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	62	37	37	12	36	48	29.73%	54	12.50%
Insurance - General Liability	586	618	618	201	608	809	30.91%	911	12.61%
<b>Total operating services</b>	<b>5,143</b>	<b>20,505</b>	<b>20,505</b>	<b>3,592</b>	<b>17,115</b>	<b>20,707</b>		<b>20,815</b>	
<b>Materials &amp; supplies:</b>									
Non Consumable Office Supplies	3,256	9,500	9,500	-	9,500	9,500	0.00%	9,500	0.00%
Office Supplies	335	2,000	2,000	15	1,985	2,000	0.00%	2,000	0.00%
Food & Clothing	-	700	700	417	283	700	0.00%	700	0.00%
<b>Total materials &amp; supplies</b>	<b>3,591</b>	<b>12,200</b>	<b>12,200</b>	<b>432</b>	<b>11,768</b>	<b>12,200</b>		<b>12,200</b>	
<b>Other charges:</b>									
Travel	11,893	15,650	15,650	3,471	12,179	15,650	0.00%	15,650	0.00%
<b>Total other charges</b>	<b>11,893</b>	<b>15,650</b>	<b>15,650</b>	<b>3,471</b>	<b>12,179</b>	<b>15,650</b>		<b>15,650</b>	
<b>Total expenditures</b>	<b>\$ 54,347</b>	<b>\$ 92,660</b>	<b>\$ 92,660</b>	<b>\$ 17,714</b>	<b>\$ 52,578</b>	<b>\$ 70,292</b>		<b>\$ 70,705</b>	

**Council - District VI  
Account Number: 001-400116**

Description	2023			2024				2025	
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
<b>Expenditures:</b>									
<b>Personal services:</b>									
Regular Salaries & Wages	\$ 12,780	\$ 19,201	\$ 19,201	\$ 9,131	\$ 10,389	\$ 19,520	1.66%	\$ 19,600	0.41%
FICA	941	1,191	1,191	641	724	1,365	14.61%	1,350	-1.10%
Life/Health Insurance	29	30	30	14	16	30	0.00%	50	66.67%
Medicare	223	295	295	152	173	325	10.17%	350	7.69%
Deferred Compensation	229	381	381	163	187	350	-8.14%	700	100.00%
OPEB Contribution	447	672	672	320	365	685	1.93%	700	2.19%
Miscellaneous	-	90	90	-	90	90	0.00%	90	0.00%
<b>Total personal services</b>	<b>14,649</b>	<b>21,860</b>	<b>21,860</b>	<b>10,421</b>	<b>11,944</b>	<b>22,365</b>		<b>22,840</b>	
<b>Operating services:</b>									
Advertising, Dues & Subscriptions	35	400	400	5	395	400	0.00%	400	0.00%
Printing, Duplication, Typing	682	3,150	3,150	8	3,142	3,150	0.00%	3,150	0.00%
Postage And Box Rent	700	5,700	5,700	-	5,700	5,700	0.00%	5,700	0.00%
Telephone	1,583	3,800	3,800	760	3,040	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	449	2,000	2,000	-	2,000	2,000	0.00%	2,000	0.00%
Insurance - Employee Liability	47	28	28	9	27	36	28.57%	41	13.89%
Insurance - General Liability	445	469	469	153	459	612	30.49%	689	12.58%
<b>Total operating services</b>	<b>5,381</b>	<b>20,347</b>	<b>20,347</b>	<b>1,615</b>	<b>18,883</b>	<b>20,498</b>		<b>20,580</b>	
<b>Materials &amp; supplies:</b>									
Non Consumable Office Supplies	2,924	9,500	9,500	-	9,500	9,500	0.00%	9,500	0.00%
Office Supplies	493	2,000	2,000	-	2,000	2,000	0.00%	2,000	0.00%
Food & Clothing	-	700	700	278	422	700	0.00%	700	0.00%
<b>Total materials &amp; supplies</b>	<b>3,417</b>	<b>12,200</b>	<b>12,200</b>	<b>278</b>	<b>11,922</b>	<b>12,200</b>		<b>12,200</b>	
<b>Other charges:</b>									
Travel	6,070	15,650	15,650	2,490	13,160	15,650	0.00%	15,650	0.00%
<b>Total other charges</b>	<b>6,070</b>	<b>15,650</b>	<b>15,650</b>	<b>2,490</b>	<b>13,160</b>	<b>15,650</b>		<b>15,650</b>	
<b>Total expenditures</b>	<b>\$ 29,517</b>	<b>\$ 70,057</b>	<b>\$ 70,057</b>	<b>\$ 14,804</b>	<b>\$ 55,909</b>	<b>\$ 70,713</b>		<b>\$ 71,270</b>	

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

Description	2023			2024			2025		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
<b>Expenditures:</b>									
<b>Personal services:</b>									
Regular Salaries & Wages	\$ 12,793	\$ 19,201	\$ 19,201	\$ 9,108	\$ 10,412	\$ 19,520	1.66%	\$ 19,600	0.41%
FICA	945	1,241	1,241	623	702	1,325	6.77%	1,350	1.89%
Life/Health Insurance	-	22,726	22,726	11	14	25	-99.89%	50	100.00%
Medicare	221	295	295	146	174	320	8.47%	350	9.38%
Dental	-	-	-	50	60	110	0.00%	120	9.09%
OPEB Contribution	448	672	672	319	366	685	1.93%	700	2.19%
Miscellaneous	-	90	90	-	90	90	0.00%	90	0.00%
<b>Total personal services</b>	<b>14,407</b>	<b>44,225</b>	<b>44,225</b>	<b>10,257</b>	<b>11,818</b>	<b>22,075</b>		<b>22,260</b>	
<b>Operating services:</b>									
Advertising, Dues & Subscriptions	170	400	400	565	(165)	400	0.00%	400	0.00%
Printing, Duplication, Typing	-	3,150	3,150	716	2,434	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	1,902	3,800	3,800	787	3,013	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	2,052	3,300	3,300	859	2,441	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	39	24	24	8	35	43	79.17%	54	25.58%
Insurance - General Liability	370	389	389	127	605	732	88.17%	908	24.04%
<b>Total operating services</b>	<b>4,533</b>	<b>20,263</b>	<b>20,263</b>	<b>3,062</b>	<b>17,563</b>	<b>20,625</b>		<b>20,812</b>	
<b>Materials &amp; supplies:</b>									
Non Consumable Office Supplies	5,976	9,500	9,500	-	9,500	9,500	0.00%	9,500	0.00%
Office Supplies	177	2,000	2,000	163	1,837	2,000	0.00%	2,000	0.00%
Food & Clothing	-	700	700	450	250	700	0.00%	700	0.00%
<b>Total materials &amp; supplies</b>	<b>6,153</b>	<b>12,200</b>	<b>12,200</b>	<b>613</b>	<b>11,587</b>	<b>12,200</b>		<b>12,200</b>	
<b>Other charges:</b>									
Travel	8,081	15,650	15,650	6,422	9,228	15,650	0.00%	15,650	0.00%
<b>Total other charges</b>	<b>8,081</b>	<b>15,650</b>	<b>15,650</b>	<b>6,422</b>	<b>9,228</b>	<b>15,650</b>		<b>15,650</b>	
<b>Total expenditures</b>	<b>\$ 33,174</b>	<b>\$ 92,338</b>	<b>\$ 92,338</b>	<b>\$ 20,354</b>	<b>\$ 50,196</b>	<b>\$ 70,550</b>		<b>\$ 70,922</b>	

**Council - Division A**  
**Account Number: 001-400118**

Description	2023			2024			2025		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
<b>Expenditures:</b>									
<b>Personal services:</b>									
Regular Salaries & Wages	\$ 17,058	\$ 24,000	\$ 24,000	\$ 11,409	\$ 13,026	\$ 24,435	1.81%	\$ 24,500	0.27%
FICA	1,210	1,539	1,539	785	890	1,675	8.84%	1,700	1.49%
Life/Health Insurance	29	22,756	22,756	6	9	15	-99.93%	50	233.33%
Medicare	283	377	377	184	212	395	4.77%	400	1.27%
OPEB Contribution	597	839	839	399	456	855	1.91%	900	5.26%
Miscellaneous	-	90	90	-	90	90	0.00%	90	0.00%
<b>Total personal services</b>	<b>19,177</b>	<b>49,601</b>	<b>49,601</b>	<b>12,783</b>	<b>14,683</b>	<b>27,465</b>		<b>27,640</b>	
<b>Operating services:</b>									
Advertising, Dues & Subscriptions	25	400	400	-	400	400	0.00%	400	0.00%
Printing, Duplication, Typing	682	3,150	3,150	101	3,049	3,150	0.00%	3,150	0.00%
Postage And Box Rent	1,002	5,700	5,700	-	5,700	5,700	0.00%	5,700	0.00%
Telephone	1,583	3,800	3,800	749	3,051	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	1,920	3,300	3,300	596	2,704	3,300	0.00%	3,300	0.00%
Professional Services	449	2,000	2,000	-	2,000	2,000	0.00%	2,000	0.00%
Insurance - Employee Liability	50	30	30	10	38	48	60.00%	57	18.75%
Insurance - General Liability	478	504	504	164	642	806	59.92%	962	19.35%
<b>Total operating services</b>	<b>6,189</b>	<b>20,384</b>	<b>20,384</b>	<b>1,620</b>	<b>19,084</b>	<b>20,704</b>		<b>20,869</b>	
<b>Materials &amp; supplies:</b>									
Non Consumable Office Supplies	2,454	9,500	9,500	-	9,500	9,500	0.00%	9,500	0.00%
Office Supplies	509	2,000	2,000	75	1,925	2,000	0.00%	2,000	0.00%
Food & Clothing	-	700	700	342	358	700	0.00%	700	0.00%
<b>Total materials &amp; supplies</b>	<b>2,963</b>	<b>12,200</b>	<b>12,200</b>	<b>417</b>	<b>11,783</b>	<b>12,200</b>		<b>12,200</b>	
<b>Other charges:</b>									
Travel	7,100	15,650	15,650	2,618	13,032	15,650	0.00%	15,650	0.00%
<b>Total other charges</b>	<b>7,100</b>	<b>15,650</b>	<b>15,650</b>	<b>2,618</b>	<b>13,032</b>	<b>15,650</b>		<b>15,650</b>	
<b>Total expenditures</b>	<b>\$ 35,429</b>	<b>\$ 97,835</b>	<b>\$ 97,835</b>	<b>\$ 17,438</b>	<b>\$ 58,582</b>	<b>\$ 76,019</b>		<b>\$ 76,359</b>	

**Council - Division B**  
**Account Number: 001-400119**

Description	2023			2024			2025		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
<b>Expenditures:</b>									
<b>Personal services:</b>									
Regular Salaries & Wages	\$ 17,040	\$ 24,000	\$ 24,000	\$ 11,437	\$ 13,008	\$ 24,445	1.85%	\$ 24,500	0.22%
Life/Health Insurance	7,333	8,603	8,603	4,007	4,573	8,580	-0.27%	9,700	13.05%
Medicare	366	481	481	225	270	495	2.91%	500	1.01%
Deferred Compensation	6,747	7,300	7,300	3,359	5,086	8,445	15.68%	11,500	36.18%
Dental	120	130	130	60	60	120	-7.69%	120	0.00%
OPEB Contribution	596	840	840	400	455	855	1.79%	900	5.26%
Miscellaneous	-	90	90	-	90	90	0.00%	90	0.00%
<b>Total personal services</b>	<b>32,202</b>	<b>41,444</b>	<b>41,444</b>	<b>19,488</b>	<b>23,542</b>	<b>43,030</b>		<b>47,310</b>	
<b>Operating services:</b>									
Advertising, Dues & Subscriptions	80	400	400	35	365	400	0.00%	400	0.00%
Printing, Duplication, Typing	682	3,150	3,150	101	3,049	3,150	0.00%	3,150	0.00%
Postage And Box Rent	700	5,700	5,700	-	5,700	5,700	0.00%	5,700	0.00%
Telephone	1,583	3,800	3,800	760	3,040	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	1,512	3,300	3,300	653	2,647	3,300	0.00%	3,300	0.00%
Professional Services	874	2,000	2,000	-	2,000	2,000	0.00%	2,000	0.00%
Insurance - Employee Liability	56	34	34	11	35	46	35.29%	52	13.04%
Insurance - General Liability	538	566	566	185	588	773	36.57%	883	14.23%
<b>Total operating services</b>	<b>6,025</b>	<b>20,450</b>	<b>20,450</b>	<b>1,745</b>	<b>18,924</b>	<b>20,669</b>		<b>20,785</b>	
<b>Materials &amp; supplies:</b>									
Non Consumable Office Supplies	3,509	9,500	9,500	-	9,500	9,500	0.00%	9,500	0.00%
Office Supplies	337	2,000	2,000	-	2,000	2,000	0.00%	2,000	0.00%
Food & Clothing	-	700	700	102	598	700	0.00%	700	0.00%
<b>Total materials &amp; supplies</b>	<b>3,846</b>	<b>12,200</b>	<b>12,200</b>	<b>102</b>	<b>12,098</b>	<b>12,200</b>		<b>12,200</b>	
<b>Other charges:</b>									
Travel	10,171	15,650	15,650	6,941	8,709	15,650	0.00%	15,650	0.00%
<b>Total other charges</b>	<b>10,171</b>	<b>15,650</b>	<b>15,650</b>	<b>6,941</b>	<b>8,709</b>	<b>15,650</b>		<b>15,650</b>	
<b>Total expenditures</b>	<b>\$ 52,244</b>	<b>\$ 89,744</b>	<b>\$ 89,744</b>	<b>\$ 28,276</b>	<b>\$ 63,273</b>	<b>\$ 91,549</b>		<b>\$ 95,945</b>	

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

Description	2023			2024			2025		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
<b>Expenditures:</b>									
<b>Operating services:</b>									
Advertising, Dues & Subscriptions	\$ 27,892	\$ 36,000	\$ 36,000	\$ 13,058	\$ 22,502	\$ 35,560	-1.22%	\$ 42,000	18.11%
<b>Total operating services</b>	<b>27,892</b>	<b>36,000</b>	<b>36,000</b>	<b>13,058</b>	<b>22,502</b>	<b>35,560</b>		<b>42,000</b>	
<b>Total expenditures</b>	<b>\$ 27,892</b>	<b>\$ 36,000</b>	<b>\$ 36,000</b>	<b>\$ 13,058</b>	<b>\$ 22,502</b>	<b>\$ 35,560</b>		<b>\$ 42,000</b>	

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

Description	2023			2024			2025		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
<b>Expenditures:</b>									
<b>Personal services:</b>									
Regular Salaries & Wages	\$ 249,346	\$ 267,823	\$ 267,823	\$ 103,154	\$ 126,846	\$ 230,000	-14.12%	\$ 277,000	20.43%
Retirement	28,675	30,800	30,800	11,863	14,137	26,000	-15.58%	32,000	23.08%
Life/Health Insurance	52,857	68,289	68,289	28,078	33,922	62,000	-9.21%	80,000	29.03%
Workmen's Compensation	327	350	350	175	225	400	14.29%	500	25.00%
Unemployment	25	30	30	10	15	25	-16.67%	50	100.00%
Medicare	3,530	3,883	3,883	1,456	1,744	3,200	-17.59%	4,100	28.13%
Disability	677	803	803	260	340	600	-25.28%	700	16.67%
Deferred Compensation	36	603	603	-	150	150	-75.12%	300	100.00%
Dental	340	387	387	190	260	450	16.28%	600	33.33%
OPEB Contribution	8,727	9,374	9,374	3,610	4,390	8,000	-14.66%	10,000	25.00%
Miscellaneous	46	360	360	49	311	360	0.00%	360	0.00%
<b>Total personal services</b>	<b>344,586</b>	<b>382,702</b>	<b>382,702</b>	<b>148,845</b>	<b>182,340</b>	<b>331,185</b>		<b>405,610</b>	
<b>Operating services:</b>									
Advertising, Dues & Subscriptions	22,026	13,480	13,480	4,560	8,920	13,480	0.00%	15,400	14.24%
Printing, Duplication, Typing	39,604	44,120	44,120	21,505	22,615	44,120	0.00%	44,120	0.00%
Postage And Box Rent	10,210	21,000	21,000	4,707	16,293	21,000	0.00%	21,000	0.00%
Telephone	1,500	4,800	4,800	290	4,510	4,800	0.00%	4,800	0.00%
Rentals	10,058	9,000	9,000	3,297	5,703	9,000	0.00%	9,000	0.00%
Maintenance Of Property & Equipment	-	-	-	6,500	-	6,500	0.00%	-	-100.00%
Contractual Services	51,140	39,000	39,000	37,225	1,775	39,000	0.00%	42,000	7.69%
Professional Services	37,890	54,700	54,700	32,723	21,977	54,700	0.00%	65,700	20.11%
Insurance - Auto Coverage	2,462	2,499	2,499	814	1,160	1,974	-21.01%	1,739	-11.90%
Insurance - Employee Liability	467	283	283	92	244	336	18.73%	366	8.93%
Insurance - General Liability	4,448	4,686	4,686	1,527	4,128	5,655	20.68%	6,191	9.48%
<b>Total operating services</b>	<b>179,805</b>	<b>193,568</b>	<b>193,568</b>	<b>113,240</b>	<b>87,325</b>	<b>200,565</b>		<b>210,316</b>	
<b>Materials &amp; supplies:</b>									
Non Consumable Office Supplies	6,202	22,000	22,000	1,929	20,071	22,000	0.00%	22,000	0.00%
Office Supplies	157	2,300	2,300	555	1,745	2,300	0.00%	2,300	0.00%
Educational, Recreational And Culture	49	-	-	109	(109)	-	0.00%	-	0.00%
Medical, Drugs	-	-	-	2	(2)	-	0.00%	-	0.00%
Food & Clothing	5,956	6,200	6,200	575	5,625	6,200	0.00%	6,400	3.23%
Maintenance Of Buildings & Grounds	114	500	500	16	484	500	0.00%	500	0.00%
Vehicle Supplies(Gas, Oil, Antifreeze)	1,700	-	-	822	(822)	-	0.00%	-	0.00%
Miscellaneous	139	-	-	125	(125)	-	0.00%	-	0.00%
Equipment And Vehicle Repair Parts	66	700	700	229	471	700	0.00%	700	0.00%
<b>Total materials &amp; supplies</b>	<b>14,383</b>	<b>31,700</b>	<b>31,700</b>	<b>4,362</b>	<b>27,338</b>	<b>31,700</b>		<b>31,900</b>	
<b>Other charges:</b>									
Travel	3,606	21,500	21,500	792	20,708	21,500	0.00%	21,500	0.00%
<b>Total other charges</b>	<b>3,606</b>	<b>21,500</b>	<b>21,500</b>	<b>792</b>	<b>20,708</b>	<b>21,500</b>		<b>21,500</b>	
<b>Total expenditures</b>	<b>\$ 542,380</b>	<b>\$ 629,470</b>	<b>\$ 629,470</b>	<b>\$ 267,239</b>	<b>\$ 317,711</b>	<b>\$ 584,950</b>		<b>\$ 669,326</b>	



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

Description	2023			2024			2025		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
<b>Expenditures:</b>									
<b>Operating services:</b>									
Advertising, Dues & Subscriptions	\$ 52,186	\$ 52,190	\$ 52,190	\$ 26,038	\$ 42,112	\$ 68,150	30.58%	\$ 68,650	0.73%
<b>Total operating services</b>	<b>52,186</b>	<b>52,190</b>	<b>52,190</b>	<b>26,038</b>	<b>42,112</b>	<b>68,150</b>		<b>68,650</b>	
<b>Total expenditures</b>	<b>\$ 52,186</b>	<b>\$ 52,190</b>	<b>\$ 52,190</b>	<b>\$ 26,038</b>	<b>\$ 42,112</b>	<b>\$ 68,150</b>		<b>\$ 68,650</b>	

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

Description	2023			2024			2025		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
<b>Expenditures:</b>									
<b>Personal services:</b>									
Regular Salaries & Wages	\$ 169,578	\$ 171,984	\$ 171,984	\$ 84,580	\$ 85,920	\$ 170,500	-0.86%	\$ 134,000	-21.41%
Salaries - Non Payroll related	300,259	400,000	400,000	135,678	134,322	270,000	-32.50%	300,000	11.11%
Retirement	19,078	19,778	19,778	9,223	9,327	18,550	-6.21%	16,000	-13.75%
Life/Health Insurance	22,819	27,754	27,754	12,219	7,516	19,735	-28.89%	37,000	87.48%
Workmen's Compensation	234	236	236	144	146	290	22.88%	300	3.45%
Unemployment	17	25	25	9	11	20	-20.00%	25	25.00%
Medicare	2,422	2,494	2,494	1,207	1,088	2,295	-7.98%	2,000	-12.85%
Dental	168	276	276	76	64	140	-49.28%	240	71.43%
OPEB Contribution	5,936	6,019	6,019	2,960	2,955	5,915	-1.73%	5,000	-15.47%
Miscellaneous	300	-	-	-	-	-	0.00%	-	0.00%
<b>Total personal services</b>	<b>520,811</b>	<b>628,566</b>	<b>628,566</b>	<b>246,096</b>	<b>241,349</b>	<b>487,445</b>		<b>494,565</b>	
<b>Operating services:</b>									
Advertising, Dues & Subscriptions	29,533	60,000	60,000	3,523	14,477	18,000	-70.00%	40,000	122.22%
Printing, Duplication, Typing	1,941	1,000	1,000	303	(3)	300	-70.00%	1,000	233.33%
Postage And Box Rent	-	500	500	-	-	-	-100.00%	1,500	0.00%
Telephone	527	1,000	1,000	220	380	600	-40.00%	1,000	66.67%
Rentals	-	1,500	1,500	-	-	-	-100.00%	1,500	0.00%
Maintenance Of Property & Equipment	18	1,000	1,000	-	-	-	-100.00%	1,000	0.00%
Contractual Services	61,594	50,000	50,000	14,543	13,457	28,000	-44.00%	150,000	435.71%
Professional Services	123,393	100,000	100,000	18,666	21,334	40,000	-60.00%	80,000	100.00%
Insurance - Employee Liability	466	283	283	92	381	473	67.14%	572	20.93%
Insurance - General Liability	4,442	4,679	4,679	1,525	6,444	7,969	70.31%	9,665	21.28%
<b>Total operating services</b>	<b>221,914</b>	<b>219,962</b>	<b>219,962</b>	<b>38,872</b>	<b>56,470</b>	<b>95,342</b>		<b>286,237</b>	
<b>Materials &amp; supplies:</b>									
Non Consumable Office Supplies	656	2,500	2,500	242	258	500	-80.00%	2,500	400.00%
Office Supplies	2,039	4,000	4,000	1,926	2,074	4,000	0.00%	4,000	0.00%
Medical, Drugs	-	250	250	-	-	-	-100.00%	250	0.00%
Food & Clothing	2,551	2,500	2,500	864	736	1,600	-36.00%	3,000	87.50%
Maintenance Of Buildings & Grounds	114	-	-	37	(37)	-	0.00%	-	0.00%
Miscellaneous	-	50,000	50,000	-	-	-	-100.00%	50,000	0.00%
Equipment And Vehicle Repair Parts	18	-	-	-	-	-	0.00%	-	0.00%
<b>Total materials &amp; supplies</b>	<b>5,378</b>	<b>59,250</b>	<b>59,250</b>	<b>3,069</b>	<b>3,031</b>	<b>6,100</b>		<b>59,750</b>	
<b>Other charges:</b>									
Travel	889	2,500	2,500	4,771	229	5,000	100.00%	5,000	0.00%
Juror And Witness Fees	11,795	15,000	15,000	2,460	2,540	5,000	-66.67%	15,000	200.00%
Official Fees	22,682	30,000	30,000	12,904	13,096	26,000	-13.33%	30,000	15.38%
<b>Total other charges</b>	<b>35,366</b>	<b>47,500</b>	<b>47,500</b>	<b>20,135</b>	<b>15,865</b>	<b>36,000</b>		<b>50,000</b>	
<b>Capital outlay:</b>									
Office Equipment	5,877	-	-	-	-	-	0.00%	-	0.00%
<b>Total capital outlay</b>	<b>5,877</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	
<b>Intergovernmental:</b>									

**District Court (Continued)**  
**Account Number: 001-400205**

Description	2023		2024				2025		
	Prior Year Actual	Original Budget	Last Adopted 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
Feeding And Maint. Of Prisoners	2,040	-	-	-	-	-	0.00%	-	0.00%
Court Attendance	16,600	10,000	10,000	-	-	-	-100.00%	10,000	0.00%
<b>Total intergovernmental</b>	<b>18,640</b>	<b>10,000</b>	<b>10,000</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>10,000</b>	
<b>Total expenditures</b>	<b>\$ 807,986</b>	<b>\$ 965,278</b>	<b>\$ 965,278</b>	<b>\$ 308,172</b>	<b>\$ 316,715</b>	<b>\$ 624,887</b>		<b>\$ 900,552</b>	

**District Court - Division C**  
**Account Number: 001-400206**

Description	2023		2024				2025		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
<b>Expenditures:</b>									
<b>Personal services:</b>									
Regular Salaries & Wages	\$ 77,599	\$ 78,372	\$ 78,372	\$ 39,147	\$ 44,853	\$ 84,000	7.18%	\$ 80,000	-4.76%
Salaries - Non Payroll related	221,424	235,000	235,000	117,162	117,838	235,000	0.00%	245,000	4.26%
Retirement	8,755	9,013	9,013	4,333	4,927	9,260	2.74%	10,000	7.99%
Life/Health Insurance	11,616	13,619	13,619	6,350	7,225	13,575	-0.32%	22,000	62.06%
Workmen's Compensation	109	115	115	67	78	145	26.09%	200	37.93%
Unemployment	8	10	10	4	6	10	0.00%	10	0.00%
Medicare	1,108	1,150	1,150	559	641	1,200	4.35%	1,200	0.00%
Dental	72	111	111	36	39	75	-32.43%	120	60.00%
OPEB Contribution	2,716	2,800	2,800	1,370	1,555	2,925	4.46%	3,000	2.56%
<b>Total personal services</b>	<b>323,407</b>	<b>340,190</b>	<b>340,190</b>	<b>169,028</b>	<b>177,162</b>	<b>346,190</b>		<b>361,530</b>	
<b>Operating services:</b>									
Advertising, Dues & Subscriptions	182	3,400	3,400	4,801	(1)	4,800	41.18%	5,000	4.17%
Printing, Duplication, Typing	595	1,000	1,000	-	-	-	-100.00%	1,000	0.00%
Rentals	1,170	2,000	2,000	540	660	1,200	-40.00%	1,500	25.00%
Maintenance Of Property & Equipment	-	1,500	1,500	346	354	700	-53.33%	1,500	114.29%
Contractual Services	2,048	3,000	3,000	745	755	1,500	-50.00%	2,500	66.67%
Professional Services	149	5,000	5,000	53,309	(51,809)	1,500	-70.00%	5,000	233.33%
Insurance - Employee Liability	215	130	130	42	151	193	48.46%	226	17.10%
Insurance - General Liability	2,046	2,155	2,155	702	2,544	3,246	50.63%	3,815	17.53%
<b>Total operating services</b>	<b>6,405</b>	<b>18,185</b>	<b>18,185</b>	<b>60,485</b>	<b>(47,346)</b>	<b>13,139</b>		<b>20,541</b>	
<b>Materials &amp; supplies:</b>									
Non Consumable Office Supplies	310	10,000	10,000	4,593	4,407	9,000	-10.00%	10,000	11.11%
Office Supplies	2,671	3,500	3,500	2,480	2,320	4,800	37.14%	4,000	-16.67%
<b>Total materials &amp; supplies</b>	<b>2,981</b>	<b>13,500</b>	<b>13,500</b>	<b>7,073</b>	<b>6,727</b>	<b>13,800</b>		<b>14,000</b>	
<b>Other charges:</b>									
Travel	-	5,000	5,000	2,754	(2,754)	-	-100.00%	5,000	0.00%
Juror And Witness Fees	-	6,000	6,000	-	-	-	-100.00%	6,000	0.00%
Official Fees	974	5,000	5,000	1,211	1,189	2,400	-52.00%	5,000	108.33%
<b>Total other charges</b>	<b>974</b>	<b>16,000</b>	<b>16,000</b>	<b>3,965</b>	<b>(1,565)</b>	<b>2,400</b>		<b>16,000</b>	
<b>Total expenditures</b>	<b>\$ 333,767</b>	<b>\$ 387,875</b>	<b>\$ 387,875</b>	<b>\$ 240,551</b>	<b>\$ 134,978</b>	<b>\$ 375,529</b>		<b>\$ 412,071</b>	

**District Court - Division D  
Account Number: 001-400207**

Description	2023			2024			2025		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
<b>Expenditures:</b>									
<b>Personal services:</b>									
Regular Salaries & Wages	\$ 118,795	\$ 187,601	\$ 187,601	\$ 59,018	\$ 51,482	\$ 110,500	-41.10%	\$ 58,000	-47.51%
Salaries - Non Payroll related	88,301	102,000	102,000	119,474	118,526	238,000	133.33%	245,000	2.94%
Retirement	13,437	21,574	21,574	6,199	5,901	12,100	-43.91%	7,000	-42.15%
Life/Health Insurance	24,397	41,627	41,627	12,953	5,007	17,960	-56.85%	15,000	-16.48%
Workmen's Compensation	163	266	266	100	90	190	-28.57%	100	-47.37%
Unemployment	12	15	15	6	9	15	0.00%	15	0.00%
Medicare	1,680	2,730	2,730	834	731	1,565	-42.67%	1,000	-36.10%
Dental	193	291	291	83	67	150	-48.45%	120	-20.00%
OPEB Contribution	4,158	6,601	6,601	2,066	1,789	3,855	-41.60%	3,000	-22.18%
<b>Total personal services</b>	<b>251,136</b>	<b>362,705</b>	<b>362,705</b>	<b>200,733</b>	<b>183,602</b>	<b>384,335</b>		<b>329,235</b>	
<b>Operating services:</b>									
Advertising, Dues & Subscriptions	2,852	5,000	5,000	494	4,506	5,000	0.00%	5,000	0.00%
Printing, Duplication, Typing	767	750	750	133	617	750	0.00%	1,000	33.33%
Telephone	939	5,000	5,000	64	4,936	5,000	0.00%	-	-100.00%
Rentals	1,105	1,400	1,400	510	890	1,400	0.00%	1,400	0.00%
Maintenance Of Property & Equipment	26	500	500	-	500	500	0.00%	500	0.00%
Contractual Services	8,207	20,000	20,000	3,836	16,164	20,000	0.00%	10,000	-50.00%
Professional Services	72,205	65,000	65,000	10,130	54,870	65,000	0.00%	10,000	-84.62%
Insurance - Employee Liability	236	143	143	47	190	237	65.73%	286	20.68%
Insurance - General Liability	2,245	2,365	2,365	771	3,222	3,993	68.84%	4,833	21.04%
<b>Total operating services</b>	<b>88,582</b>	<b>100,158</b>	<b>100,158</b>	<b>15,985</b>	<b>85,895</b>	<b>101,880</b>		<b>33,019</b>	
<b>Materials &amp; supplies:</b>									
Non Consumable Office Supplies	7,644	5,000	5,000	5,133	(133)	5,000	0.00%	5,000	0.00%
Office Supplies	5,177	7,000	7,000	7,173	(173)	7,000	0.00%	7,000	0.00%
Food & Clothing	435	1,000	1,000	-	1,000	1,000	0.00%	-	-100.00%
Maintenance Of Buildings & Grounds	-	500	500	95	405	500	0.00%	-	-100.00%
Miscellaneous	108	-	-	-	-	-	0.00%	-	0.00%
<b>Total materials &amp; supplies</b>	<b>13,364</b>	<b>13,500</b>	<b>13,500</b>	<b>12,401</b>	<b>1,099</b>	<b>13,500</b>		<b>12,000</b>	
<b>Other charges:</b>									
Travel	5,943	5,000	5,000	260	4,740	5,000	0.00%	5,000	0.00%
<b>Total other charges</b>	<b>5,943</b>	<b>5,000</b>	<b>5,000</b>	<b>260</b>	<b>4,740</b>	<b>5,000</b>		<b>5,000</b>	
<b>Capital outlay:</b>									
Office Equipment	-	5,000	5,000	10,850	-	10,850	117.00%	5,000	-53.92%
<b>Total capital outlay</b>	<b>-</b>	<b>5,000</b>	<b>5,000</b>	<b>10,850</b>	<b>-</b>	<b>10,850</b>		<b>5,000</b>	
<b>Intergovernmental:</b>									
Grants	10,000	10,000	10,000	6,667	3,333	10,000	0.00%	-	-100.00%
<b>Total intergovernmental</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>6,667</b>	<b>3,333</b>	<b>10,000</b>		<b>-</b>	
<b>Total expenditures</b>	<b>\$ 369,025</b>	<b>\$ 496,363</b>	<b>\$ 496,363</b>	<b>\$ 246,896</b>	<b>\$ 278,669</b>	<b>\$ 525,565</b>		<b>\$ 384,254</b>	

**District Court - Division D**  
**Account Number: 001-400207**  
**Narrative Explanation of Capital Outlay**  
**For Requested Year 2025**

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

**District Court - Division E**  
**Account Number: 001-400208**

Description	2023			2024			2025		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
<b>Expenditures:</b>									
<b>Personal services:</b>									
Regular Salaries & Wages	\$ 69,441	\$ 69,035	\$ 69,035	\$ 34,469	\$ 37,531	\$ 72,000	4.29%	\$ 73,000	1.39%
Salaries - Non Payroll related	205,353	222,000	222,000	87,901	118,099	206,000	-7.21%	220,000	6.80%
Retirement	7,717	7,939	7,939	3,936	4,474	8,410	5.93%	9,000	7.02%
Life/Health Insurance	70	100	100	34	36	70	-30.00%	100	42.86%
Workmen's Compensation	97	100	100	59	66	125	25.00%	200	60.00%
Unemployment	7	10	10	3	7	10	0.00%	10	0.00%
Medicare	1,010	1,000	1,000	501	574	1,075	7.50%	1,100	2.33%
Dental	-	105	105	-	-	-	-100.00%	-	0.00%
OPEB Contribution	2,430	2,416	2,416	1,206	1,369	2,575	6.58%	3,000	16.50%
<b>Total personal services</b>	<b>286,125</b>	<b>302,705</b>	<b>302,705</b>	<b>128,109</b>	<b>162,156</b>	<b>290,265</b>		<b>306,410</b>	
<b>Operating services:</b>									
Advertising, Dues & Subscriptions	80	2,000	2,000	1,508	1,492	3,000	50.00%	5,000	66.67%
Printing, Duplication, Typing	-	1,000	1,000	134	866	1,000	0.00%	1,000	0.00%
Postage And Box Rent	-	50	50	-	50	50	0.00%	50	0.00%
Rentals	1,207	3,000	3,000	528	972	1,500	-50.00%	1,500	0.00%
Maintenance Of Property & Equipment	-	-	-	-	-	-	0.00%	500	0.00%
Contractual Services	2,420	15,000	15,000	905	4,095	5,000	-66.67%	5,000	0.00%
Professional Services	7,709	5,000	5,000	3,800	4,200	8,000	60.00%	5,000	-37.50%
Insurance - Employee Liability	260	157	157	51	132	183	16.56%	198	8.20%
Insurance - General Liability	2,473	2,605	2,605	849	2,231	3,080	18.23%	3,346	8.64%
<b>Total operating services</b>	<b>14,149</b>	<b>28,812</b>	<b>28,812</b>	<b>7,775</b>	<b>14,038</b>	<b>21,813</b>		<b>21,594</b>	
<b>Materials &amp; supplies:</b>									
Non Consumable Office Supplies	-	2,500	2,500	4,496	1,504	6,000	140.00%	2,500	-58.33%
Office Supplies	1,993	5,000	5,000	933	1,567	2,500	-50.00%	5,000	100.00%
Medical, Drugs	-	-	-	30	(30)	-	0.00%	-	0.00%
Food & Clothing	-	-	-	26	(26)	-	0.00%	-	0.00%
Maintenance Of Buildings & Grounds	-	-	-	405	(405)	-	0.00%	500	0.00%
<b>Total materials &amp; supplies</b>	<b>1,993</b>	<b>7,500</b>	<b>7,500</b>	<b>5,890</b>	<b>2,610</b>	<b>8,500</b>		<b>8,000</b>	
<b>Other charges:</b>									
Travel	-	-	-	-	-	-	0.00%	500	0.00%
Official Fees	635	1,200	1,200	(468)	468	-	-100.00%	1,200	0.00%
<b>Total other charges</b>	<b>635</b>	<b>1,200</b>	<b>1,200</b>	<b>(468)</b>	<b>468</b>	<b>-</b>		<b>1,700</b>	
<b>Total expenditures</b>	<b>\$ 302,902</b>	<b>\$ 340,217</b>	<b>\$ 340,217</b>	<b>\$ 141,306</b>	<b>\$ 179,272</b>	<b>\$ 320,578</b>		<b>\$ 337,704</b>	

**Grand Jury  
Account Number: 001-400210**

Description	2023			2024			2025		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
<b>Expenditures:</b>									
<b>Operating services:</b>									
Advertising, Dues & Subscriptions	\$ 164	\$ 400	\$ 400	\$ -	\$ -	\$ -	-100.00%	\$ 400	0.00%
<b>Total operating services</b>	<b>164</b>	<b>400</b>	<b>400</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>400</b>	
<b>Materials &amp; supplies:</b>									
Food & Clothing	239	3,000	3,000	-	-	-	-100.00%	3,000	0.00%
<b>Total materials &amp; supplies</b>	<b>239</b>	<b>3,000</b>	<b>3,000</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>3,000</b>	
<b>Other charges:</b>									
Juror And Witness Fees	3,690	9,000	9,000	4,650	-	4,650	-48.33%	9,000	93.55%
Official Fees	-	5,000	5,000	-	-	-	-100.00%	5,000	0.00%
<b>Total other charges</b>	<b>3,690</b>	<b>14,000</b>	<b>14,000</b>	<b>4,650</b>	<b>-</b>	<b>4,650</b>		<b>14,000</b>	
<b>Total expenditures</b>	<b>\$ 4,093</b>	<b>\$ 17,400</b>	<b>\$ 17,400</b>	<b>\$ 4,650</b>	<b>\$ -</b>	<b>\$ 4,650</b>		<b>\$ 17,400</b>	



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

Description	2023			2024			2025		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
<b>Expenditures:</b>									
<b>Personal services:</b>									
Salaries - Non Payroll related	\$ 1,471,396	\$ 1,750,000	\$ 1,750,000	\$ 729,177	\$ 897,926	\$ 1,627,103	-7.02%	\$ 1,750,000	7.55%
<b>Total personal services</b>	<b>1,471,396</b>	<b>1,750,000</b>	<b>1,750,000</b>	<b>729,177</b>	<b>897,926</b>	<b>1,627,103</b>		<b>1,750,000</b>	
<b>Operating services:</b>									
Advertising, Dues & Subscriptions	25,762	31,000	31,000	19,378	5,559	24,937	-19.56%	26,000	4.26%
Electrical (Light And Power)	5,993	6,300	6,300	1,734	2,391	4,125	-34.52%	5,000	21.21%
Natural Gas	519	500	500	191	309	500	0.00%	500	0.00%
Water	757	1,700	1,700	129	121	250	-85.29%	250	0.00%
Telephone	1,232	1,350	1,350	552	691	1,243	-7.93%	1,350	8.61%
Contractual Services	250,000	285,000	285,000	-	285,000	285,000	0.00%	320,000	12.28%
Professional Services	51,450	56,400	56,400	30,700	31,200	61,900	9.75%	62,400	0.81%
Insurance - Fire & Casualty Property	-	10,000	10,000	-	-	-	-100.00%	-	0.00%
Insurance - Performance-Fidelity Bonds	28,682	29,000	29,000	29,104	-	29,104	0.36%	29,700	2.05%
Insurance - Auto Coverage	13,285	8,348	8,348	8,132	-	8,132	-2.59%	12,000	47.57%
Insurance - Employee Liability	1,636	991	991	323	882	1,205	21.59%	1,323	9.79%
Insurance - General Liability	15,588	16,420	16,420	5,352	14,907	20,259	23.38%	22,360	10.37%
<b>Total operating services</b>	<b>394,904</b>	<b>447,009</b>	<b>447,009</b>	<b>95,595</b>	<b>341,060</b>	<b>436,655</b>		<b>480,883</b>	
Food & Clothing	-	-	-	117	(117)	-	0.00%	-	0.00%
<b>Total materials &amp; supplies</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>117</b>	<b>(117)</b>	<b>-</b>		<b>-</b>	
<b>Intergovernmental:</b>									
Grants	76,284	76,284	76,284	33,392	42,892	76,284	0.00%	76,284	0.00%
<b>Total intergovernmental</b>	<b>76,284</b>	<b>76,284</b>	<b>76,284</b>	<b>33,392</b>	<b>42,892</b>	<b>76,284</b>		<b>76,284</b>	
<b>Total expenditures</b>	<b>\$ 1,942,584</b>	<b>\$ 2,273,293</b>	<b>\$ 2,273,293</b>	<b>\$ 858,281</b>	<b>\$ 1,281,761</b>	<b>\$ 2,140,042</b>		<b>\$ 2,307,167</b>	

**Clerk Of Court  
Account Number: 001-400240**

Description	2023			2024			2025		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
<b>Expenditures:</b>									
<b>Operating services:</b>									
Advertising, Dues & Subscriptions	\$ 546	\$ -	\$ -	\$ 570	\$ -	\$ 570	0.00%	\$ -	-100.00%
Printing, Duplication, Typing	17,006	-	-	178	2,265	2,443	0.00%	-	-100.00%
Rentals	2,713	-	-	-	-	-	0.00%	-	0.00%
Professional Services	210,679	120,000	45,000	63,197	3,741	66,938	48.75%	-	-100.00%
<b>Total operating services</b>	<b>230,944</b>	<b>120,000</b>	<b>45,000</b>	<b>63,945</b>	<b>6,006</b>	<b>69,951</b>		-	
<b>Materials &amp; supplies:</b>									
Non Consumable Office Supplies	11,698	30,000	30,000	2,718	47	2,765	-90.78%	-	-100.00%
<b>Total materials &amp; supplies</b>	<b>11,698</b>	<b>30,000</b>	<b>30,000</b>	<b>2,718</b>	<b>47</b>	<b>2,765</b>		-	
<b>Capital outlay:</b>									
Office Equipment	-	-	75,000	-	77,284	77,284	3.05%	-	-100.00%
<b>Total capital outlay</b>	<b>-</b>	<b>-</b>	<b>75,000</b>	<b>-</b>	<b>77,284</b>	<b>77,284</b>		-	
<b>Total expenditures</b>	<b>\$ 242,642</b>	<b>\$ 150,000</b>	<b>\$ 150,000</b>	<b>\$ 66,663</b>	<b>\$ 83,337</b>	<b>\$ 150,000</b>		<b>\$ -</b>	

**Ward Courts**  
**Account Number: 001-400290**

Description	2023			2024			2025		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
<b>Expenditures:</b>									
<b>Personal services:</b>									
Regular Salaries & Wages	\$ 139,157	\$ 152,994	\$ 152,994	\$ 70,550	\$ 69,451	\$ 140,000	-8.49%	\$ 147,000	5.00%
FICA	4,314	4,743	4,743	2,291	2,709	5,000	5.42%	5,200	4.00%
Retirement	8,002	8,797	8,797	4,181	5,224	9,405	6.91%	10,000	6.33%
Unemployment	-	-	-	-	1	1	0.00%	5	400.00%
Medicare	2,018	2,218	2,218	1,072	1,363	2,435	9.78%	3,000	23.20%
<b>Total personal services</b>	<b>153,491</b>	<b>168,752</b>	<b>168,752</b>	<b>78,094</b>	<b>78,748</b>	<b>156,841</b>		<b>165,205</b>	
<b>Operating services:</b>									
Insurance - Employee Liability	118	72	72	23	70	93	29.17%	104	11.83%
Insurance - General Liability	1,128	1,189	1,189	387	1,174	1,561	31.29%	1,761	12.81%
<b>Total operating services</b>	<b>1,246</b>	<b>1,261</b>	<b>1,261</b>	<b>410</b>	<b>1,244</b>	<b>1,654</b>		<b>1,865</b>	
<b>Other charges:</b>									
Travel	5,947	9,000	9,000	(464)	5,964	5,500	-38.89%	7,000	27.27%
<b>Total other charges</b>	<b>5,947</b>	<b>9,000</b>	<b>9,000</b>	<b>(464)</b>	<b>5,964</b>	<b>5,500</b>		<b>7,000</b>	
<b>Total expenditures</b>	<b>\$ 160,684</b>	<b>\$ 179,013</b>	<b>\$ 179,013</b>	<b>\$ 78,040</b>	<b>\$ 85,956</b>	<b>\$ 163,995</b>		<b>\$ 174,070</b>	

**Parish President  
Account Number: 001-400310**

Description	2023			2024			2025		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
<b>Expenditures:</b>									
<b>Personal services:</b>									
Regular Salaries & Wages	\$ 623,175	\$ 673,510	\$ 673,510	\$ 345,817	\$ 379,183	\$ 725,000	7.65%	\$ 695,000	-4.14%
Retirement	82,803	82,703	82,703	54,044	43,956	98,000	18.50%	80,000	-18.37%
Life/Health Insurance	95,195	124,211	124,211	59,993	73,007	133,000	7.08%	154,000	15.79%
Workmen's Compensation	654	648	648	446	554	1,000	54.32%	1,000	0.00%
Unemployment	50	60	60	26	34	60	0.00%	60	0.00%
Medicare	11,318	9,766	9,766	5,147	5,353	10,500	7.52%	11,000	4.76%
Disability	1,691	1,617	1,617	797	853	1,650	2.04%	2,000	21.21%
Deferred Compensation	4,826	6,435	6,435	5,630	1,470	7,100	10.33%	4,000	-43.66%
Dental	1,387	1,437	1,437	310	340	650	-54.77%	600	-7.69%
OPEB Contribution	21,811	23,573	23,573	12,104	12,996	25,100	6.48%	25,000	-0.40%
Miscellaneous	267	270	270	47	223	270	0.00%	270	0.00%
<b>Total personal services</b>	<b>843,177</b>	<b>924,230</b>	<b>924,230</b>	<b>484,361</b>	<b>517,969</b>	<b>1,002,330</b>		<b>972,930</b>	
<b>Operating services:</b>									
Advertising, Dues & Subscriptions	2,547	8,000	8,000	902	7,098	8,000	0.00%	8,000	0.00%
Printing, Duplication, Typing	623	4,000	4,000	113	3,887	4,000	0.00%	4,000	0.00%
Postage And Box Rent	-	275	275	30	245	275	0.00%	275	0.00%
Telephone	5,981	5,800	5,800	3,195	2,605	5,800	0.00%	5,800	0.00%
Rentals	8,709	7,440	7,440	3,498	3,942	7,440	0.00%	7,440	0.00%
Maintenance Of Property & Equipment	4,382	2,000	2,000	4,444	(2,444)	2,000	0.00%	2,000	0.00%
Contractual Services	3,426	5,000	5,000	1,260	3,740	5,000	0.00%	7,500	50.00%
Professional Services	23,121	4,000	4,000	15,063	(63)	15,000	275.00%	15,000	0.00%
Insurance - Auto Coverage	4,508	4,997	4,997	1,629	5,796	7,425	48.59%	8,694	17.09%
Insurance - Employee Liability	731	443	443	144	400	544	22.80%	600	10.29%
Insurance - General Liability	6,965	7,336	7,336	2,391	6,761	9,152	24.75%	10,140	10.80%
<b>Total operating services</b>	<b>60,993</b>	<b>49,291</b>	<b>49,291</b>	<b>32,669</b>	<b>31,967</b>	<b>64,636</b>		<b>69,449</b>	
<b>Materials &amp; supplies:</b>									
Non Consumable Office Supplies	-	5,000	5,000	5,204	(204)	5,000	0.00%	5,000	0.00%
Office Supplies	2,045	3,000	3,000	671	2,329	3,000	0.00%	3,000	0.00%
Educational, Recreational And Culture	-	-	-	2,829	(2,829)	-	0.00%	-	0.00%
Food & Clothing	1,861	4,000	4,000	5,060	(1,060)	4,000	0.00%	4,000	0.00%
Maintenance Of Buildings & Grounds	3,295	200	200	1,786	(1,586)	200	0.00%	200	0.00%
Vehicle Supplies(Gas, Oil, Antifreeze)	8,358	4,000	4,000	3,682	318	4,000	0.00%	4,000	0.00%
Equipment And Vehicle Repair Parts	584	1,000	1,000	1,181	(181)	1,000	0.00%	1,000	0.00%
<b>Total materials &amp; supplies</b>	<b>16,143</b>	<b>17,200</b>	<b>17,200</b>	<b>20,413</b>	<b>(3,213)</b>	<b>17,200</b>		<b>17,200</b>	
<b>Other charges:</b>									
Travel	32,817	40,000	40,000	16,266	23,734	40,000	0.00%	40,000	0.00%
Official Fees	79	250	250	82	168	250	0.00%	250	0.00%
<b>Total other charges</b>	<b>32,896</b>	<b>40,250</b>	<b>40,250</b>	<b>16,348</b>	<b>23,902</b>	<b>40,250</b>		<b>40,250</b>	
<b>Capital outlay:</b>									
Acquisition Of Motor Vehicles	-	60,000	60,000	66,129	-	66,129	10.22%	-	-100.00%
<b>Total capital outlay</b>	<b>-</b>	<b>60,000</b>	<b>60,000</b>	<b>66,129</b>	<b>-</b>	<b>66,129</b>		<b>-</b>	

**Parish President (Continued)**  
**Account Number: 001-400310**

Description	2023		2024				2025		
	Prior Year Actual	Original Budget	Last Adopted 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 expenditures	\$ 953,209	\$ 1,090,971	\$ 1,090,971	\$ 619,920	\$ 570,625	\$ 1,190,545		\$ 1,099,829	

**Registrar Of Voters  
Account Number: 001-400410**

Description	2023			2024			2025		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
<b>Expenditures:</b>									
<b>Personal services:</b>									
Regular Salaries & Wages	\$ 78,662	\$ 67,630	\$ 67,630	\$ 36,555	\$ 37,446	\$ 74,000	9.42%	\$ 75,000	1.35%
FICA	826	204	204	261	139	400	96.08%	600	50.00%
Retirement	11,762	12,108	12,108	5,821	6,679	12,500	3.24%	13,000	4.00%
Life/Health Insurance	26,789	31,424	31,424	14,628	16,872	31,500	0.24%	36,000	14.29%
Workmen's Compensation	103	100	100	62	63	125	25.00%	200	60.00%
Unemployment	8	10	10	4	6	10	0.00%	10	0.00%
Medicare	1,090	981	981	505	545	1,050	7.03%	1,100	4.76%
Dental	240	258	258	120	120	240	-6.98%	240	0.00%
OPEB Contribution	2,287	2,354	2,354	1,132	1,368	2,500	6.20%	3,000	20.00%
Miscellaneous	92	-	-	-	-	-	0.00%	-	0.00%
<b>Total personal services</b>	<b>121,859</b>	<b>115,069</b>	<b>115,069</b>	<b>59,088</b>	<b>63,238</b>	<b>122,325</b>		<b>129,150</b>	
<b>Operating services:</b>									
Advertising, Dues & Subscriptions	410	2,150	2,150	500	1,650	2,150	0.00%	2,150	0.00%
Printing, Duplication, Typing	1,853	2,500	2,500	-	2,500	2,500	0.00%	2,500	0.00%
Postage And Box Rent	3,170	8,000	8,000	2,535	5,465	8,000	0.00%	8,000	0.00%
Telephone	3,358	3,500	3,500	1,452	2,048	3,500	0.00%	3,500	0.00%
Maintenance Of Property & Equipment	-	2,000	2,000	-	2,000	2,000	0.00%	2,000	0.00%
Contractual Services	297	1,000	1,000	111	889	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 - Performance-Fidelity Bonds	-	-	-	50	-	50	0.00%	100	100.00%
Insurance - Employee Liability	155	94	94	31	76	107	13.83%	114	6.54%
Insurance - General Liability	1,476	1,555	1,555	507	1,288	1,795	15.43%	1,932	7.63%
<b>Total operating services</b>	<b>10,719</b>	<b>25,799</b>	<b>25,799</b>	<b>5,186</b>	<b>20,916</b>	<b>26,102</b>		<b>26,296</b>	
<b>Materials &amp; supplies:</b>									
Non Consumable Office Supplies	3,418	4,950	4,950	979	3,971	4,950	0.00%	4,950	0.00%
Office Supplies	1,872	3,000	3,000	435	2,565	3,000	0.00%	3,000	0.00%
Maintenance Of Buildings & Grounds	390	-	-	297	(297)	-	0.00%	-	0.00%
<b>Total materials &amp; supplies</b>	<b>5,680</b>	<b>7,950</b>	<b>7,950</b>	<b>1,711</b>	<b>6,239</b>	<b>7,950</b>		<b>7,950</b>	
<b>Other charges:</b>									
Travel	7,874	14,500	14,500	1,444	13,056	14,500	0.00%	14,500	0.00%
Official Fees	50	-	-	-	-	-	0.00%	-	0.00%
<b>Total other charges</b>	<b>7,924</b>	<b>14,500</b>	<b>14,500</b>	<b>1,444</b>	<b>13,056</b>	<b>14,500</b>		<b>14,500</b>	
<b>Total expenditures</b>	<b>\$ 146,182</b>	<b>\$ 163,318</b>	<b>\$ 163,318</b>	<b>\$ 67,429</b>	<b>\$ 103,449</b>	<b>\$ 170,877</b>		<b>\$ 177,896</b>	

**Elections**  
**Account Number: 001-400420**

Description	2023		2024				2025		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
<b>Expenditures:</b>									
<b>Operating services:</b>									
Advertising, Dues & Subscriptions	\$ 119	\$ 400	\$ 400	\$ 30	\$ 170	\$ 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%
<b>Total operating services</b>	<b>119</b>	<b>3,100</b>	<b>3,100</b>	<b>-</b>	<b>1,520</b>	<b>1,550</b>		<b>3,100</b>	
<b>Other charges:</b>									
Official Fees	17,016	30,000	30,000	802	11,198	12,000	-60.00%	25,000	108.33%
<b>Total other charges</b>	<b>17,016</b>	<b>30,000</b>	<b>30,000</b>	<b>802</b>	<b>11,198</b>	<b>12,000</b>		<b>25,000</b>	
<b>Total expenditures</b>	<b>\$ 17,135</b>	<b>\$ 33,100</b>	<b>\$ 33,100</b>	<b>\$ 802</b>	<b>\$ 12,718</b>	<b>\$ 13,550</b>		<b>\$ 28,100</b>	

**Finance**  
**Account Number: 001-400510**

Description	2023			2024			2025		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
<b>Expenditures:</b>									
<b>Personal services:</b>									
Regular Salaries & Wages	\$ 890,046	\$ 920,744	\$ 920,744	\$ 442,327	\$ 532,673	\$ 975,000	5.89%	\$ 1,001,000	2.67%
Retirement	101,876	105,886	105,886	50,868	61,132	112,000	5.77%	116,000	3.57%
Life/Health Insurance	182,390	214,001	214,001	99,771	114,229	214,000	0.00%	240,000	12.15%
Workmen's Compensation	1,166	1,200	1,200	752	898	1,650	37.50%	2,000	21.21%
Unemployment	89	105	105	44	56	100	-4.76%	110	10.00%
Medicare	12,850	13,351	13,351	6,398	7,602	14,000	4.86%	15,000	7.14%
Disability	2,442	2,200	2,200	1,095	1,105	2,200	0.00%	2,400	9.09%
Deferred Compensation	19,220	22,122	22,122	10,327	12,673	23,000	3.97%	35,000	52.17%
Dental	1,320	1,420	1,420	660	660	1,320	-7.04%	1,400	6.06%
OPEB Contribution	31,151	32,226	32,226	15,481	18,519	34,000	5.50%	36,000	5.88%
Miscellaneous	92	248	248	-	100	100	-59.68%	200	100.00%
<b>Total personal services</b>	<b>1,242,642</b>	<b>1,313,503</b>	<b>1,313,503</b>	<b>627,723</b>	<b>749,647</b>	<b>1,377,370</b>		<b>1,449,110</b>	
<b>Operating services:</b>									
Advertising, Dues & Subscriptions	3,819	4,200	4,200	1,477	2,083	3,560	-15.24%	4,060	14.04%
Printing, Duplication, Typing	1,948	2,000	2,000	708	1,292	2,000	0.00%	2,250	12.50%
Postage And Box Rent	35	200	200	-	100	100	-50.00%	200	100.00%
Telephone	2,089	2,280	2,280	1,053	1,077	2,130	-6.58%	2,180	2.35%
Maintenance Of Property & Equipment	-	-	-	603	-	603	0.00%	350	-41.96%
Contractual Services	2,924	2,500	2,500	1,090	1,210	2,300	-8.00%	2,650	15.22%
Professional Services	119,893	98,700	98,700	47,660	51,840	99,500	0.81%	106,500	7.04%
Insurance - Employee Liability	1,964	1,190	1,190	388	1,081	1,469	23.45%	1,622	10.42%
Insurance - General Liability	18,715	19,713	19,713	6,425	18,274	24,699	25.29%	27,410	10.98%
<b>Total operating services</b>	<b>151,387</b>	<b>130,783</b>	<b>130,783</b>	<b>59,404</b>	<b>76,957</b>	<b>136,361</b>		<b>147,222</b>	
<b>Materials &amp; supplies:</b>									
Non Consumable Office Supplies	809	7,000	7,000	2,350	2,100	4,450	-36.43%	5,500	23.60%
Office Supplies	7,832	6,000	6,000	4,775	2,225	7,000	16.67%	8,000	14.29%
Food & Clothing	1,289	-	-	779	1,021	1,800	0.00%	2,000	11.11%
Maintenance Of Buildings & Grounds	858	3,400	3,400	411	589	1,000	-70.59%	1,000	0.00%
<b>Total materials &amp; supplies</b>	<b>10,788</b>	<b>16,400</b>	<b>16,400</b>	<b>8,315</b>	<b>5,935</b>	<b>14,250</b>		<b>16,500</b>	
<b>Other charges:</b>									
Travel	780	2,450	2,450	-	1,150	1,150	-53.06%	1,650	43.48%
Official Fees	-	100	100	6	44	50	-50.00%	50	0.00%
<b>Total other charges</b>	<b>780</b>	<b>2,550</b>	<b>2,550</b>	<b>6</b>	<b>1,194</b>	<b>1,200</b>		<b>1,700</b>	
<b>Total expenditures</b>	<b>\$ 1,405,597</b>	<b>\$ 1,463,236</b>	<b>\$ 1,463,236</b>	<b>\$ 695,448</b>	<b>\$ 833,733</b>	<b>\$ 1,529,181</b>		<b>\$ 1,614,532</b>	



**Purchasing**  
**Account Number: 001-400530**

Description	2023			2024			2025		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
<b>Expenditures:</b>									
<b>Personal Services:</b>									
Regular Salaries & Wages	\$ 469,692	\$ 489,427	\$ 489,427	\$ 225,813	\$ 249,187	\$ 475,000	-2.95%	\$ 488,000	2.74%
FICA	6,383	6,627	6,627	1,139	3,361	4,500	-32.10%	5,000	11.11%
Retirement	41,555	56,284	56,284	23,108	27,892	51,000	-9.39%	57,000	11.76%
Life/Health Insurance	82,822	103,248	103,248	51,830	62,170	114,000	10.41%	142,000	24.56%
Workmen's Compensation	3,343	4,356	4,356	2,003	2,297	4,300	-1.29%	6,000	39.53%
Unemployment	47	55	55	23	27	50	-9.09%	60	20.00%
Medicare	7,148	7,462	7,462	3,289	3,711	7,000	-6.19%	8,000	14.29%
Disability	1,251	1,408	1,408	532	568	1,100	-21.88%	1,100	0.00%
Deferred Compensation	31,036	35,399	35,399	12,383	15,618	28,000	-20.90%	24,000	-14.29%
Dental	480	516	516	250	350	600	16.28%	900	50.00%
OPEB Contribution	16,439	17,130	17,130	7,903	9,097	17,000	-0.76%	18,000	5.88%
Miscellaneous	139	-	-	-	-	-	0.00%	-	0.00%
<b>Total Personal Services</b>	<b>660,335</b>	<b>721,912</b>	<b>721,912</b>	<b>328,273</b>	<b>374,278</b>	<b>702,550</b>		<b>750,060</b>	
<b>Operating Services:</b>									
Advertising, Dues & Subscriptions	2,864	5,512	5,512	1,726	3,786	5,512	0.00%	6,550	18.83%
Printing, Duplication, Typing	113	3,000	3,000	458	2,542	3,000	0.00%	3,000	0.00%
Postage And Box Rent	-	849	849	293	556	849	0.00%	849	0.00%
Telephone	3,424	3,780	3,780	1,685	2,095	3,780	0.00%	3,780	0.00%
Rentals	14,038	21,000	21,000	7,238	13,762	21,000	0.00%	21,000	0.00%
Maintenance Of Property & Equipment	429	3,830	3,830	539	3,291	3,830	0.00%	3,830	0.00%
Contractual Services	6,980	7,630	7,630	3,700	3,930	7,630	0.00%	8,630	13.11%
Professional Services	257	10,000	10,000	68	9,932	10,000	0.00%	10,000	0.00%
Insurance - Auto Coverage	1,648	1,249	1,249	407	2,319	2,726	118.25%	3,478	27.59%
Insurance - Employee Liability	559	339	339	110	321	431	27.14%	481	11.60%
Insurance - General Liability	5,324	5,608	5,608	1,828	5,418	7,246	29.21%	8,128	12.17%
<b>Total Operating Services</b>	<b>35,636</b>	<b>62,797</b>	<b>62,797</b>	<b>18,052</b>	<b>47,952</b>	<b>66,004</b>		<b>69,726</b>	

**Purchasing (Continued)**  
**Account Number: 001-400530**

Description	2023	2024					2025		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
<b>Materials &amp; Supplies:</b>									
Non Consumable Office Supplies	3,492	12,000	15,475	12,373	(373)	12,000	-22.46%	12,000	0.00%
Office Supplies	3,678	9,000	5,525	1,185	7,815	9,000	62.90%	9,000	0.00%
Medical, Drugs	-	150	150	-	150	150	0.00%	150	0.00%
Food & Clothing	44	3,825	3,825	-	3,825	3,825	0.00%	2,787	-27.14%
Maintenance Of Buildings & Grounds	6	500	500	226	274	500	0.00%	500	0.00%
Vehicle Supplies(Gas, Oil, Antifreeze)	1,623	4,725	4,725	-	4,725	4,725	0.00%	4,725	0.00%
Miscellaneous	-	200	200	11	189	200	0.00%	200	0.00%
Equipment And Vehicle Repair Parts	579	1,822	1,822	281	1,542	1,822	0.00%	1,822	0.00%
Tools And Equipment	-	500	500	120	380	500	0.00%	500	0.00%
<b>Total Materials &amp; Supplies</b>	<b>9,422</b>	<b>32,722</b>	<b>32,722</b>	<b>14,196</b>	<b>18,527</b>	<b>32,722</b>		<b>31,684</b>	
<b>Other Charges:</b>									
Travel	-	8,500	8,500	90	8,410	8,500	0.00%	8,500	0.00%
Official Fees	-	400	400	-	400	400	0.00%	400	0.00%
<b>Total Other Charges</b>	<b>-</b>	<b>8,900</b>	<b>8,900</b>	<b>90</b>	<b>8,810</b>	<b>8,900</b>		<b>8,900</b>	
<b>Total Expenditures</b>	<b>\$ 705,393</b>	<b>\$ 826,331</b>	<b>\$ 826,331</b>	<b>\$ 360,611</b>	<b>\$ 449,567</b>	<b>\$ 810,176</b>		<b>\$ 860,370</b>	

**Personnel**  
**Account Number: 001-400540**

Description	2023			2024			2025		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
<b>Expenditures:</b>									
<b>Personal services:</b>									
Regular Salaries & Wages	\$ 309,852	\$ 319,313	\$ 319,313	\$ 153,608	\$ 176,393	\$ 330,000	3.35%	\$ 328,000	-0.61%
Per Diem	1,020	2,700	2,700	540	2,160	2,700	0.00%	2,700	0.00%
FICA	63	50	50	33	67	100	100.00%	-	-100.00%
Retirement	35,633	36,721	36,721	17,665	20,335	38,000	3.48%	38,000	0.00%
Life/Health Insurance	77,874	91,389	91,389	42,518	42,582	85,100	-6.88%	103,000	21.03%
Workmen's Compensation	407	425	425	262	303	565	32.94%	600	6.19%
Unemployment	31	35	35	16	20	35	0.00%	35	0.00%
Medicare	4,580	4,720	4,720	2,271	2,629	4,900	3.81%	5,000	2.04%
Disability	854	911	911	380	420	800	-12.18%	1,000	25.00%
Deferred Compensation	14,193	17,446	17,446	7,041	8,459	15,500	-11.15%	26,000	67.74%
Dental	480	516	516	240	240	480	-6.98%	500	4.17%
OPEB Contribution	10,845	11,200	11,200	5,376	6,124	11,500	2.68%	12,000	4.35%
Miscellaneous	-	500	500	-	500	500	0.00%	500	0.00%
<b>Total personal services</b>	<b>455,832</b>	<b>485,926</b>	<b>485,926</b>	<b>229,950</b>	<b>260,232</b>	<b>490,180</b>		<b>517,335</b>	
<b>Operating services:</b>									
Advertising, Dues & Subscriptions	3,071	6,000	6,000	1,243	4,757	6,000	0.00%	6,000	0.00%
Printing, Duplication, Typing	346	5,000	5,000	1,683	3,317	5,000	0.00%	5,000	0.00%
Telephone	1,034	1,200	1,200	432	768	1,200	0.00%	1,200	0.00%
Maintenance Of Property & Equipment	765	-	-	-	-	-	0.00%	-	0.00%
Contractual Services	2,818	25,000	25,000	3,515	21,485	25,000	0.00%	25,000	0.00%
Professional Services	54,382	65,000	65,000	18,026	46,974	65,000	0.00%	70,000	7.69%
Insurance - Employee Liability	446	270	270	88	257	345	27.78%	385	11.59%
Insurance - General Liability	4,245	4,471	4,471	1,457	4,340	5,797	29.66%	6,510	12.30%
<b>Total operating services</b>	<b>67,107</b>	<b>106,941</b>	<b>106,941</b>	<b>26,444</b>	<b>81,898</b>	<b>108,342</b>		<b>114,095</b>	
<b>Materials &amp; supplies:</b>									
Non Consumable Office Supplies	3,560	5,000	5,000	1,229	3,771	5,000	0.00%	7,000	40.00%
Office Supplies	2,301	4,000	4,000	1,547	2,453	4,000	0.00%	4,000	0.00%
Educational, Recreational And Culture	20,551	36,000	36,000	4,734	31,266	36,000	0.00%	36,000	0.00%
Food & Clothing	1,882	2,500	2,500	4,737	(1,737)	3,000	20.00%	3,000	0.00%
Maintenance Of Buildings & Grounds	-	-	-	53	(53)	-	0.00%	-	0.00%
<b>Total materials &amp; supplies</b>	<b>28,294</b>	<b>47,500</b>	<b>47,500</b>	<b>12,300</b>	<b>35,700</b>	<b>48,000</b>		<b>50,000</b>	
<b>Other charges:</b>									
Travel	4,772	20,000	20,000	3,052	16,948	20,000	0.00%	20,000	0.00%
Official Fees	-	1,500	1,500	-	1,500	1,500	0.00%	1,500	0.00%
<b>Total other charges</b>	<b>4,772</b>	<b>21,500</b>	<b>21,500</b>	<b>3,052</b>	<b>18,448</b>	<b>21,500</b>		<b>21,500</b>	
<b>Total expenditures</b>	<b>\$ 556,005</b>	<b>\$ 661,867</b>	<b>\$ 661,867</b>	<b>\$ 271,746</b>	<b>\$ 396,278</b>	<b>\$ 668,022</b>		<b>\$ 702,930</b>	

**Legal Services**  
**Account Number: 001-400545**

Description	2023		2024				2025		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
<b>Expenditures:</b>									
<b>Personal Services:</b>									
Regular Salaries & Wages	\$ 354,664	\$ 382,838	\$ 382,838	\$ 183,555	\$ 203,446	\$ 387,000	1.09%	\$ 392,000	1.29%
Salaries - Non Payroll related	161,494	176,000	176,000	81,115	86,885	168,000	-4.55%	175,000	4.17%
Retirement	40,786	44,026	44,026	21,109	24,391	45,500	3.35%	46,000	1.10%
Life/Health Insurance	42,714	54,212	54,212	25,167	23,833	49,000	-9.61%	61,000	24.49%
Workmen's Compensation	498	532	532	312	388	700	31.58%	800	14.29%
Unemployment	36	45	45	18	22	40	-11.11%	45	12.50%
Medicare	5,101	5,551	5,551	2,636	3,064	5,700	2.68%	6,000	5.26%
Disability	963	1,149	1,149	454	546	1,000	-12.97%	1,000	0.00%
Deferred Compensation	2,763	4,200	4,200	1,328	1,672	3,000	-28.57%	8,000	166.67%
Dental	420	516	516	240	240	480	-6.98%	500	4.17%
OPEB Contribution	12,413	13,400	13,400	6,425	7,576	14,000	4.48%	15,000	7.14%
Miscellaneous	182	333	333	-	333	333	0.00%	350	5.11%
<b>Total Personal Services</b>	<b>622,034</b>	<b>682,802</b>	<b>682,802</b>	<b>322,359</b>	<b>352,396</b>	<b>674,753</b>		<b>705,695</b>	
<b>Operating Services:</b>									
Advertising, Dues & Subscriptions	18,011	10,916	10,916	849	10,067	10,916	0.00%	11,462	5.00%
Printing, Duplication, Typing	358	605	605	55	550	605	0.00%	635	4.96%
Electrical (Light And Power)	1,881	5,000	5,000	206	4,794	5,000	0.00%	5,250	5.00%
Natural Gas	346	1,000	1,000	234	766	1,000	0.00%	1,050	5.00%
Water	608	1,000	1,000	377	623	1,000	0.00%	1,050	5.00%
Postage And Box Rent	159	300	300	143	357	500	66.67%	525	5.00%
Telephone	6,214	8,490	8,490	3,398	5,092	8,490	0.00%	8,925	5.12%
Rentals	2,200	3,000	3,000	1,446	1,554	3,000	0.00%	3,150	5.00%
Maintenance Of Property & Equipment	1,228	1,000	1,000	-	1,000	1,000	0.00%	1,050	5.00%
Contractual Services	8,664	96,534	96,534	4,512	95,095	99,607	3.18%	60,088	-39.67%
Professional Services	4,373	13,810	13,810	25,786	(15,486)	10,300	-25.42%	40,816	296.27%
Insurance - Fire & Casualty Property	4,196	-	-	2,098	3,183	5,281	0.00%	4,775	-9.58%
Insurance - Employee Liability	485	294	294	96	328	424	44.22%	493	16.27%
Insurance - General Liability	4,625	4,871	4,871	1,588	5,553	7,141	46.60%	8,330	16.65%
<b>Total Operating Services</b>	<b>53,348</b>	<b>146,820</b>	<b>146,820</b>	<b>40,788</b>	<b>113,476</b>	<b>154,264</b>		<b>147,599</b>	
<b>Materials &amp; Supplies:</b>									
Non Consumable Office Supplies	18,004	5,000	5,000	29,274	6,726	36,000	620.00%	10,250	-71.53%
Office Supplies	7,069	3,300	3,300	4,794	1,506	6,300	90.91%	6,000	-4.76%
Medical, Drugs	1,699	-	-	-	-	-	0.00%	-	0.00%

**Legal Services (Continued)**  
**Account Number: 001-400545**

Description	2023	2024				2025			
	Prior Year Actual	Original Budget	Last Adopted 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	494	500	500	260	440	700	40.00%	715	2.14%
Maintenance Of Buildings & Grounds	946	1,155	1,155	588	567	1,155	0.00%	1,213	5.02%
Miscellaneous	23	-	-	-	-	-	0.00%	-	0.00%
Tools And Equipment	60	-	-	-	-	-	0.00%	-	0.00%
<b>Total Materials &amp; Supplies</b>	<b>28,295</b>	<b>9,955</b>	<b>9,955</b>	<b>34,916</b>	<b>9,239</b>	<b>44,155</b>		<b>18,178</b>	
<b>Other Charges:</b>									
Travel	2,442	7,000	7,000	474	6,526	7,000	0.00%	7,350	5.00%
Official Fees	2,966	300	300	337	(37)	300	0.00%	315	5.00%
<b>Total Other Charges</b>	<b>5,408</b>	<b>7,300</b>	<b>7,300</b>	<b>811</b>	<b>6,489</b>	<b>7,300</b>		<b>7,665</b>	
<b>Capital Outlay:</b>									
Office Equipment	11,226	-	-	-	-	-	0.00%	-	0.00%
<b>Total Capital Outlay</b>	<b>11,226</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	
<b>Total Expenditures</b>	<b>\$ 720,311</b>	<b>\$ 846,877</b>	<b>\$ 846,877</b>	<b>\$ 398,874</b>	<b>\$ 481,600</b>	<b>\$ 880,472</b>		<b>\$ 879,137</b>	

**Taxation - Assessor**  
**Account Number: 001-400550**

Description	2023			2024			2025		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
<b>Expenditures:</b>									
<b>Intergovernmental:</b>									
Assessor Commission -Or Allowance									
Deduction From Tax Collections	\$ -	\$ 1,000	\$ 1,000	\$ -	\$ 500	\$ 500	-50.00%	\$ 500	0.00%
<b>Total intergovernmental</b>	<b>-</b>	<b>1,000</b>	<b>1,000</b>	<b>-</b>	<b>500</b>	<b>500</b>		<b>500</b>	
<b>Total expenditures</b>	<b>\$ -</b>	<b>\$ 1,000</b>	<b>\$ 1,000</b>	<b>\$ -</b>	<b>\$ 500</b>	<b>\$ 500</b>		<b>\$ 500</b>	

**Taxation - Collector**  
**Account Number: 001-400560**

Description	2023			2024			2025		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
<b>Expenditures:</b>									
<b>Intergovernmental:</b>									
Cost Of Ad Valorem Tax Collection	\$ -	\$ 2,500	\$ 2,500	\$ -	\$ 500	\$ 500	-80.00%	\$ 1,000	100.00%
Costs Of Sales Tax Collections	167,580	196,610	196,610	-	220,740	220,740	12.27%	258,870	17.27%
<b>Total intergovernmental</b>	<b>167,580</b>	<b>199,110</b>	<b>199,110</b>	<b>-</b>	<b>221,240</b>	<b>221,240</b>		<b>259,870</b>	
<b>Total expenditures</b>	<b>\$ 167,580</b>	<b>\$ 199,110</b>	<b>\$ 199,110</b>	<b>\$ -</b>	<b>\$ 221,240</b>	<b>\$ 221,240</b>		<b>\$ 259,870</b>	

**Planning And Zoning  
Account Number: 001-400610**

Description	2023			2024			2025		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
<b>Expenditures:</b>									
<b>Personal services:</b>									
Regular Salaries & Wages	\$ 805,071	\$ 929,395	\$ 929,395	\$ 421,924	\$ 488,076	\$ 910,000	-2.09%	\$ 983,000	8.02%
Per Diem	7,920	10,080	10,080	3,960	6,120	10,080	0.00%	10,080	0.00%
FICA	491	1,000	1,000	246	264	510	-49.00%	1,000	96.08%
Retirement	92,545	99,381	99,381	48,519	55,481	104,000	4.65%	105,000	0.96%
Life/Health Insurance	154,166	208,988	208,988	91,818	104,682	196,500	-5.98%	258,000	31.30%
Workmen's Compensation	7,528	8,639	8,639	4,983	6,017	11,000	27.33%	12,000	9.09%
Unemployment	81	100	100	42	53	95	-5.00%	100	5.26%
Medicare	10,362	12,531	12,531	5,476	6,524	12,000	-4.24%	15,000	25.00%
Disability	2,205	2,593	2,593	1,045	1,055	2,100	-19.01%	3,000	42.86%
Deferred Compensation	16,894	20,411	20,411	8,400	10,600	19,000	-6.91%	26,000	36.84%
Dental	1,379	1,716	1,716	737	734	1,470	-14.34%	1,900	29.25%
OPEB Contribution	28,177	30,246	30,246	14,767	17,233	32,000	5.80%	35,000	9.38%
Miscellaneous	320	870	870	47	823	870	0.00%	870	0.00%
<b>Total personal services</b>	<b>1,127,139</b>	<b>1,325,950</b>	<b>1,325,950</b>	<b>601,964</b>	<b>697,662</b>	<b>1,299,625</b>		<b>1,450,950</b>	
<b>Operating services:</b>									
Advertising, Dues & Subscriptions	16,130	6,500	6,500	6,897	8,781	15,678	141.20%	16,798	7.14%
Printing, Duplication, Typing	7,709	10,000	10,000	5,611	4,389	10,000	0.00%	10,000	0.00%
Postage And Box Rent	-	4,000	4,000	68	3,932	4,000	0.00%	4,000	0.00%
Telephone	5,069	10,000	10,000	2,286	7,714	10,000	0.00%	10,000	0.00%
Rentals	26,157	27,000	27,000	13,068	13,932	27,000	0.00%	27,500	1.85%
Maintenance Of Property & Equipment	4,703	15,200	15,200	3,575	7,105	10,680	-29.74%	15,680	46.82%
Contractual Services	398,169	150,000	150,000	52,372	32,178	84,550	-43.63%	100,968	19.42%
Professional Services	79,288	173,000	173,000	31,480	111,520	143,000	-17.34%	148,000	3.50%
Merchant Services	18,337	18,000	18,000	8,687	11,313	20,000	11.11%	18,000	-10.00%
Insurance - Fire & Casualty Property	25,305	23,675	23,675	7,840	11,894	19,734	-16.65%	17,841	-9.59%
Insurance - Auto Coverage	11,081	11,244	11,244	3,665	11,592	15,257	35.69%	17,388	13.97%
Insurance - Employee Liability	1,279	775	775	253	747	1,000	29.03%	1,122	12.20%
Insurance - General Liability	12,187	12,838	12,838	4,184	12,641	16,825	31.06%	18,960	12.69%
<b>Total operating services</b>	<b>605,414</b>	<b>462,232</b>	<b>462,232</b>	<b>139,986</b>	<b>237,738</b>	<b>377,724</b>		<b>406,257</b>	
<b>Materials &amp; supplies:</b>									
Non Consumable Office Supplies	17,938	22,000	22,000	1,006	20,994	22,000	0.00%	22,000	0.00%
Office Supplies	6,588	10,000	10,000	2,600	10,200	12,800	28.00%	10,000	-21.88%
Medical, Drugs	-	2,000	2,000	24	1,976	2,000	0.00%	2,000	0.00%
Food & Clothing	3,460	6,500	6,500	3,253	5,748	9,000	38.46%	6,500	-27.78%
Maintenance Of Buildings & Grounds	4,639	5,000	5,000	2,664	2,336	5,000	0.00%	5,000	0.00%
Vehicle Supplies(Gas, Oil, Antifreeze)	6,684	10,000	10,000	1,069	6,931	8,000	-20.00%	10,000	25.00%
Miscellaneous	1,489	6,000	6,000	1,200	4,800	6,000	0.00%	6,000	0.00%
Equipment And Vehicle Repair Parts	33	1,500	1,500	25	1,475	1,500	0.00%	1,500	0.00%
Tools And Equipment	448	500	500	30	470	500	0.00%	500	0.00%
<b>Total materials &amp; supplies</b>	<b>41,279</b>	<b>63,500</b>	<b>63,500</b>	<b>11,871</b>	<b>54,930</b>	<b>66,800</b>		<b>63,500</b>	
<b>Other charges:</b>									



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

Description	2023	2024				2025			
	Prior Year Actual	Original Budget	Last Adopted 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
Travel	15,035	17,500	17,500	1,683	15,817	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	72,169	30,000	30,000	34,516	29,681	64,197	113.99%	100,000	55.77%
<b>Total other charges</b>	<b>87,204</b>	<b>76,000</b>	<b>76,000</b>	<b>36,199</b>	<b>73,998</b>	<b>110,197</b>		<b>146,000</b>	
<b>Capital outlay:</b>									
Acquisition Of Motor Vehicles	-	25,000	25,000	35,165	-	35,165	40.66%	-	-100.00%
Buildings-Grounds-General Plant	-	20,000	20,000	-	20,000	20,000	0.00%	20,000	0.00%
Architectural-Engineering Fees	125,343	-	-	18,925	-	18,925	0.00%	-	-100.00%
<b>Total capital outlay</b>	<b>125,343</b>	<b>45,000</b>	<b>45,000</b>	<b>54,090</b>	<b>20,000</b>	<b>74,090</b>		<b>20,000</b>	
<b>Total expenditures</b>	<b>\$ 1,986,379</b>	<b>\$ 1,972,682</b>	<b>\$ 1,972,682</b>	<b>\$ 844,110</b>	<b>\$ 1,084,328</b>	<b>\$ 1,928,436</b>		<b>\$ 2,086,707</b>	

**Planning & Zoning**  
**Account Number: 001-400610**  
**Narrative Explanation of Capital Outlay**  
**For Requested Year 2025**

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

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

Description	2023			2024			2025		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
<b>Expenditures:</b>									
<b>Personal services:</b>									
Regular Salaries & Wages	\$ 311,157	\$ 315,129	\$ 315,129	\$ 153,447	\$ 168,553	\$ 322,000	2.18%	\$ 326,000	1.24%
Per Diem	-	5,040	5,040	-	-	-	-100.00%	-	0.00%
Retirement	35,783	37,000	37,000	17,646	19,354	37,000	0.00%	38,000	2.70%
Life/Health Insurance	57,730	68,843	68,843	21,460	24,540	46,000	-33.18%	52,000	13.04%
Workmen's Compensation	408	425	425	261	299	560	31.76%	600	7.14%
Unemployment	31	35	35	15	20	35	0.00%	40	14.29%
Medicare	4,701	5,069	5,069	2,387	2,753	5,140	1.40%	6,000	16.73%
Disability	859	945	945	380	380	760	-19.58%	800	5.26%
Deferred Compensation	17,750	29,500	29,500	12,500	14,500	27,000	-8.47%	31,000	14.81%
Dental	70	130	130	50	50	100	-23.08%	120	20.00%
OPEB Contribution	10,890	11,200	11,200	5,371	6,129	11,500	2.68%	12,000	4.35%
Miscellaneous	-	78	78	-	78	78	0.00%	78	0.00%
<b>Total personal services</b>	<b>439,379</b>	<b>473,394</b>	<b>473,394</b>	<b>213,517</b>	<b>236,656</b>	<b>450,173</b>		<b>466,638</b>	
<b>Operating services:</b>									
Advertising, Dues & Subscriptions	55	1,100	1,100	-	1,100	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	28	13,472	13,500	0.00%	13,500	0.00%
Telephone	480	-	-	240	(240)	-	0.00%	-	0.00%
Rentals	-	1,000	1,000	-	1,000	1,000	0.00%	1,000	0.00%
Maintenance Of Property & Equipment	20,000	59,210	59,210	20,000	114,210	134,210	126.67%	134,210	0.00%
Contractual Services	3,324	-	-	1,077	(1,077)	-	0.00%	500	0.00%
Professional Services	-	375,500	375,500	-	125,500	125,500	-66.58%	125,500	0.00%
Insurance - Fire & Casualty Property	9,930	12,279	12,279	3,454	5,239	8,693	-29.20%	7,859	-9.59%
Insurance - Auto Coverage	1,231	1,249	1,249	407	1,159	1,566	25.38%	1,739	11.05%
Insurance - Employee Liability	446	270	270	88	383	471	74.44%	574	21.87%
Insurance - General Liability	4,250	4,477	4,477	1,459	6,467	7,926	77.04%	9,700	22.38%
<b>Total operating services</b>	<b>39,716</b>	<b>471,585</b>	<b>471,585</b>	<b>26,753</b>	<b>270,213</b>	<b>296,966</b>		<b>298,682</b>	
<b>Materials &amp; supplies:</b>									
Non Consumable Office Supplies	5,007	8,000	8,000	-	8,000	8,000	0.00%	8,000	0.00%
Office Supplies	-	1,200	1,200	100	1,100	1,200	0.00%	1,200	0.00%
Food & Clothing	-	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)	252	1,800	1,800	10	1,790	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%
Tools And Equipment	-	-	-	230	(230)	-	0.00%	-	0.00%
<b>Total materials &amp; supplies</b>	<b>5,259</b>	<b>35,550</b>	<b>35,550</b>	<b>340</b>	<b>35,210</b>	<b>35,550</b>		<b>35,550</b>	
<b>Other charges:</b>									
Travel	1,859	5,500	5,500	4,573	927	5,500	0.00%	8,000	45.45%
Official Fees	-	200	200	-	200	200	0.00%	200	0.00%
<b>Total other charges</b>	<b>1,859</b>	<b>5,700</b>	<b>5,700</b>	<b>4,573</b>	<b>1,127</b>	<b>5,700</b>		<b>8,200</b>	
<b>Capital outlay:</b>									
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%
<b>Total capital outlay</b>	<b>-</b>	<b>76,000</b>	<b>76,000</b>	<b>-</b>	<b>76,000</b>	<b>76,000</b>		<b>76,000</b>	
<b>Intergovernmental</b>									

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

Description	2023		2024				2025		
	Prior Year Actual	Original Budget	Last Adopted 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
Grants	-	19,000	19,000	-	19,000	19,000	0.00%	19,000	0.00%
<b>Total intergovernmental</b>	-	19,000	19,000	-	19,000	19,000		19,000	
<b>Total expenditures</b>	<b>\$ 486,213</b>	<b>\$ 1,081,229</b>	<b>\$ 1,081,229</b>	<b>\$ 245,183</b>	<b>\$ 638,206</b>	<b>\$ 883,389</b>		<b>\$ 904,070</b>	

**Coastal Zone Management  
Account Number: 001-400611  
Narrative Explanation of Capital Outlay  
For Requested Year 2025**

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

**ICC Building Codes  
Account Number: 001-400612**

Description	2023		2024				2025		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
<b>Expenditures:</b>									
<b>Personal services:</b>									
Regular Salaries & Wages	\$ 178,934	\$ 188,527	\$ 188,527	\$ 90,363	\$ 104,637	\$ 195,000	3.43%	\$ 220,000	12.82%
Retirement	20,577	21,681	21,681	10,392	11,608	22,000	1.47%	26,000	18.18%
Life/Health Insurance	52,135	57,034	57,034	28,505	32,495	61,000	6.95%	90,000	47.54%
Workmen's Compensation	235	250	250	154	177	330	32.00%	400	21.21%
Unemployment	18	25	25	9	16	25	0.00%	30	20.00%
Medicare	2,519	2,734	2,734	1,272	1,478	2,750	0.59%	3,200	16.36%
Disability	496	566	566	224	226	450	-20.49%	600	33.33%
Deferred Compensation	1,425	2,000	2,000	748	1,252	2,000	0.00%	5,000	150.00%
Dental	360	387	387	180	180	360	-6.98%	500	38.89%
OPEB Contribution	6,263	6,600	6,600	3,163	3,837	7,000	6.06%	8,000	14.29%
Miscellaneous	-	39	39	-	39	39	0.00%	39	0.00%
<b>Total personal services</b>	<b>262,962</b>	<b>279,843</b>	<b>279,843</b>	<b>135,010</b>	<b>155,945</b>	<b>290,954</b>		<b>353,769</b>	
<b>Operating services:</b>									
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	571,475	653,000	653,000	302,756	295,244	598,000	-8.42%	598,000	0.00%
Insurance - Employee Liability	653	396	396	129	373	502	26.77%	559	11.35%
Insurance - General Liability	6,223	6,555	6,555	2,137	6,300	8,437	28.71%	9,450	12.01%
<b>Total operating services</b>	<b>578,351</b>	<b>668,335</b>	<b>668,335</b>	<b>305,022</b>	<b>310,301</b>	<b>615,323</b>		<b>616,393</b>	
<b>Materials &amp; supplies:</b>									
Non Consumable Office Supplies	4,312	4,000	4,000	-	4,000	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	0.00%	600	0.00%
Maintenance Of Buildings & Grounds	35	-	-	-	-	-	0.00%	-	0.00%
Vehicle Supplies(Gas, Oil, Antifreeze)	-	2,000	2,000	-	2,000	2,000	0.00%	2,000	0.00%
Equipment And Vehicle Repair Parts	-	500	500	-	500	500	0.00%	500	0.00%
<b>Total materials &amp; supplies</b>	<b>4,347</b>	<b>8,600</b>	<b>8,600</b>	<b>-</b>	<b>8,600</b>	<b>8,600</b>		<b>8,600</b>	
<b>Other charges:</b>									
Travel	-	4,000	4,000	-	4,000	4,000	0.00%	4,000	0.00%
<b>Total other charges</b>	<b>-</b>	<b>4,000</b>	<b>4,000</b>	<b>-</b>	<b>4,000</b>	<b>4,000</b>		<b>4,000</b>	
<b>Total expenditures</b>	<b>\$ 845,660</b>	<b>\$ 960,778</b>	<b>\$ 960,778</b>	<b>\$ 440,032</b>	<b>\$ 478,846</b>	<b>\$ 918,877</b>		<b>\$ 982,762</b>	

**Data Processing**  
**Account Number: 001-400620**

Description	2023			2024			2025		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
<b>Expenditures:</b>									
<b>Operating services:</b>									
Advertising, Dues & Subscriptions	\$ -	\$ 400	\$ 400	\$ -	\$ 250	\$ 250	-37.50%	\$ 250	0.00%
Printing, Duplication, Typing	717	2,500	2,500	1,346	554	1,900	-24.00%	1,500	-21.05%
Postage And Box Rent	26,501	39,000	39,000	15,410	20,590	36,000	-7.69%	39,000	8.33%
Telephone	-	500	500	-	250	250	-50.00%	500	100.00%
Rentals	-	500	500	-	-	-	-100.00%	-	0.00%
Maintenance Of Property & Equipment	-	500	500	-	250	250	-50.00%	500	100.00%
Contractual Services	123,665	154,330	154,330	106,932	40,518	147,450	-4.46%	153,400	4.04%
Professional Services	24,499	42,500	42,500	59,659	46,341	106,000	149.41%	192,500	81.60%
<b>Total operating services</b>	<b>175,382</b>	<b>240,230</b>	<b>240,230</b>	<b>183,347</b>	<b>108,753</b>	<b>292,100</b>		<b>387,650</b>	
<b>Materials &amp; supplies:</b>									
Non Consumable Office Supplies	240	3,500	3,500	1,558	542	2,100	-40.00%	2,000	-4.76%
Office Supplies	5,637	6,000	6,000	2,249	2,251	4,500	-25.00%	5,500	22.22%
Tools And Equipment	-	500	500	-	250	250	-50.00%	500	100.00%
<b>Total materials &amp; supplies</b>	<b>5,877</b>	<b>10,000</b>	<b>10,000</b>	<b>3,807</b>	<b>3,043</b>	<b>6,850</b>		<b>8,000</b>	
<b>Capital outlay:</b>									
Office Equipment	-	10,000	10,000	-	5,000	5,000	-50.00%	10,000	100.00%
<b>Total capital outlay</b>	<b>-</b>	<b>10,000</b>	<b>10,000</b>	<b>-</b>	<b>5,000</b>	<b>5,000</b>		<b>10,000</b>	
<b>Total expenditures</b>	<b>\$ 181,259</b>	<b>\$ 260,230</b>	<b>\$ 260,230</b>	<b>\$ 187,154</b>	<b>\$ 116,796</b>	<b>\$ 303,950</b>		<b>\$ 405,650</b>	

**Data Processing**  
**Account Number: 001-400620**  
**Narrative Explanation of Capital Outlay**  
**For Requested Year 2025**

<b>Capital Outlay:</b>	<b>Amount</b>	<b>Detailed Description</b>	<b>Sub-total</b>
Office Equipment	\$ 10,000	Accounting & Laserfiche Software Upgrades	\$ 10,000
<b>Grand Total Requested:</b>	<b>\$ 10,000</b>		



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

Description	2023			2024			2025		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
<b>Expenditures:</b>									
<b>Personal services:</b>									
Regular Salaries & Wages	\$ 421,161	\$ 432,469	\$ 432,469	\$ 207,918	\$ 222,082	\$ 430,000	-0.57%	\$ 504,000	17.21%
Retirement	48,433	50,000	50,000	23,911	27,589	51,500	3.00%	58,000	12.62%
Life/Health Insurance	41,956	48,770	48,770	24,125	33,875	58,000	18.93%	81,000	39.66%
Workmen's Compensation	552	589	589	353	447	800	35.82%	900	12.50%
Unemployment	42	50	50	21	29	50	0.00%	55	10.00%
Medicare	6,364	6,671	6,671	3,142	3,658	6,800	1.93%	8,000	17.65%
Disability	1,163	1,300	1,300	515	535	1,050	-19.23%	1,200	14.29%
Deferred Compensation	20,800	23,360	23,360	10,594	12,406	23,000	-1.54%	25,000	8.70%
Dental	240	258	258	130	80	210	-18.60%	500	138.10%
OPEB Contribution	14,740	15,336	15,336	7,277	8,723	16,000	4.33%	18,000	12.50%
<b>Total personal services</b>	<b>555,451</b>	<b>578,803</b>	<b>578,803</b>	<b>277,986</b>	<b>309,424</b>	<b>587,410</b>		<b>696,655</b>	
<b>Operating services:</b>									
Advertising, Dues & Subscriptions	15,318	10,880	10,880	7,832	(6,952)	880	-91.91%	880	0.00%
Printing, Duplication, Typing	-	450	450	-	450	450	0.00%	450	0.00%
Postage And Box Rent	89	500	500	21	479	500	0.00%	500	0.00%
Telephone	3,518	1,200	1,200	1,687	(487)	1,200	0.00%	1,200	0.00%
Rentals	6,577	-	-	3,297	(3,297)	-	0.00%	-	0.00%
Maintenance Of Property & Equipment	275	4,550	4,550	19,631	(15,081)	4,550	0.00%	4,550	0.00%
Contractual Services	450,435	416,000	416,000	202,566	223,434	426,000	2.40%	427,000	0.23%
Professional Services	95,518	316,000	316,000	8,075	307,925	316,000	0.00%	352,500	11.55%
Insurance - Auto Coverage	2,462	2,499	2,499	814	2,319	3,133	25.37%	3,478	11.01%
Insurance - Employee Liability	793	480	480	157	540	697	45.21%	811	16.36%
Insurance - General Liability	7,552	7,955	7,955	2,593	9,137	11,730	47.45%	13,705	16.84%
<b>Total operating services</b>	<b>582,537</b>	<b>760,514</b>	<b>760,514</b>	<b>246,673</b>	<b>518,467</b>	<b>765,140</b>		<b>805,074</b>	
<b>Materials &amp; supplies:</b>									
Non Consumable Office Supplies	50,598	15,000	15,000	8,754	6,246	15,000	0.00%	25,000	66.67%
Office Supplies	2,457	3,000	3,000	521	2,479	3,000	0.00%	3,000	0.00%
Food & Clothing	404	600	600	292	308	600	0.00%	600	0.00%
Maintenance Of Buildings & Grounds	1,049	2,500	2,500	441	2,059	2,500	0.00%	2,500	0.00%
Vehicle Supplies(Gas, Oil, Antifreeze)	2,193	3,000	3,000	1,066	1,934	3,000	0.00%	3,000	0.00%
Equipment And Vehicle Repair Parts	-	2,000	2,000	-	2,000	2,000	0.00%	2,000	0.00%
Tools And Equipment	103	-	-	-	-	-	0.00%	-	0.00%
<b>Total materials &amp; supplies</b>	<b>56,804</b>	<b>26,100</b>	<b>26,100</b>	<b>11,074</b>	<b>15,026</b>	<b>26,100</b>		<b>36,100</b>	
<b>Other charges:</b>									
Travel	8,727	28,000	28,000	7,142	20,858	28,000	0.00%	33,000	17.86%
<b>Total other charges</b>	<b>8,727</b>	<b>28,000</b>	<b>28,000</b>	<b>7,142</b>	<b>20,858</b>	<b>28,000</b>		<b>33,000</b>	
<b>Capital outlay:</b>									
Acquisition Of Motor Vehicles	-	30,000	30,000	-	30,000	30,000	0.00%	-	-100.00%
Office Equipment	496,702	308,000	308,000	-	308,000	308,000	0.00%	160,000	-48.05%
<b>Total capital outlay</b>	<b>496,702</b>	<b>338,000</b>	<b>338,000</b>	<b>-</b>	<b>338,000</b>	<b>338,000</b>		<b>160,000</b>	
<b>Total expenditures</b>	<b>\$ 1,700,221</b>	<b>\$ 1,731,417</b>	<b>\$ 1,731,417</b>	<b>\$ 542,875</b>	<b>\$ 1,201,775</b>	<b>\$ 1,744,650</b>		<b>\$ 1,730,829</b>	

**Information Technology  
Account Number: 001-400625  
Narrative Explanation of Capital Outlay  
For Requested Year 2025**

<b>Capital Outlay:</b>	<b>Amount</b>	<b>Detailed Description</b>	<b>Sub-total</b>
Office Equipment	\$ 160,000	Access Control & Camera Upgrades	\$ 75,000
		Parishwide Networking Hardware Upgrades	50,000
		Phone System Upgrades	35,000
<b>Grand Total Requested:</b>	<b>\$ 160,000</b>		

**GIS**  
**Account Number: 001-400626**

Description	2023			2024			% Change Last Adopted vs Projected Actual	2025	
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End		Proposed Budget	% Change Projected Actual vs Proposed
<b>Expenditures:</b>									
<b>Personal services:</b>									
Regular Salaries & Wages	\$ 336,688	\$ 383,055	\$ 383,055	\$ 165,206	\$ 189,794	\$ 355,000	-7.32%	\$ 391,000	10.14%
FICA	-	-	-	91	4	95	0.00%	-	-100.00%
Retirement	38,731	44,051	44,051	18,843	22,157	41,000	-6.93%	45,000	9.76%
Life/Health Insurance	78,618	100,034	100,034	43,004	48,996	92,000	-8.03%	133,000	44.57%
Workmen's Compensation	3,122	3,904	3,904	2,031	2,369	4,400	12.70%	5,300	20.45%
Unemployment	34	40	40	17	23	40	0.00%	50	25.00%
Medicare	4,908	5,554	5,554	2,417	3,083	5,500	-0.97%	6,000	9.09%
Disability	917	1,200	1,200	406	444	850	-29.17%	1,000	17.65%
Deferred Compensation	9,806	12,555	12,555	4,954	6,046	11,000	-12.39%	18,000	63.64%
Dental	504	671	671	251	249	500	-25.48%	800	60.00%
OPEB Contribution	11,788	12,945	12,945	5,735	6,765	12,500	-3.44%	14,000	12.00%
Miscellaneous	97	800	800	49	751	800	0.00%	800	0.00%
<b>Total personal services</b>	<b>485,213</b>	<b>564,809</b>	<b>564,809</b>	<b>243,004</b>	<b>280,681</b>	<b>523,685</b>		<b>614,950</b>	
<b>Operating services:</b>									
Advertising, Dues & Subscriptions	67,894	74,500	74,500	65,034	9,466	74,500	0.00%	74,500	0.00%
Printing, Duplication, Typing	3,773	3,200	3,200	-	3,200	3,200	0.00%	2,000	-37.50%
Natural Gas	437	500	500	259	(259)	-	-100.00%	-	0.00%
Postage And Box Rent	-	500	500	45	455	500	0.00%	500	0.00%
Telephone	4,277	10,200	10,200	2,100	8,100	10,200	0.00%	10,200	0.00%
Rentals	17,426	18,600	18,600	8,699	9,901	18,600	0.00%	18,600	0.00%
Maintenance Of Property & Equipment	8,517	10,050	10,050	937	14,113	15,050	49.75%	15,050	0.00%
Contractual Services	16,594	14,500	14,500	5,570	8,930	14,500	0.00%	17,000	17.24%
Professional Services	117,170	75,000	75,000	31,618	93,382	125,000	66.67%	125,000	0.00%
Insurance - Auto Coverage	5,342	4,997	4,997	1,629	5,796	7,425	48.59%	8,694	17.09%
Insurance - Employee Liability	578	351	351	114	322	436	24.22%	483	10.78%
Insurance - General Liability	5,511	5,805	5,805	1,892	5,445	7,337	26.39%	8,167	11.31%
<b>Total operating services</b>	<b>247,519</b>	<b>218,203</b>	<b>218,203</b>	<b>117,897</b>	<b>158,851</b>	<b>276,748</b>		<b>280,194</b>	
<b>Materials &amp; supplies:</b>									
Non Consumable Office Supplies	7,296	10,000	10,000	20,465	(465)	20,000	100.00%	25,000	25.00%
Office Supplies	3,016	16,000	16,000	768	15,232	16,000	0.00%	20,200	26.25%
Medical, Drugs	253	-	-	-	-	-	0.00%	-	0.00%
Food & Clothing	2,282	2,600	2,600	1,311	1,289	2,600	0.00%	2,600	0.00%
Maintenance Of Buildings & Grounds	746	1,500	1,500	849	651	1,500	0.00%	1,500	0.00%
Vehicle Supplies(Gas, Oil, Antifreeze)	1,924	3,500	3,500	152	3,348	3,500	0.00%	3,500	0.00%
Electrical Components	9	-	-	-	-	-	0.00%	-	0.00%
Miscellaneous	1,834	250	250	191	(191)	-	-100.00%	-	0.00%
Equipment And Vehicle Repair Parts	2,109	1,500	1,500	153	1,347	1,500	0.00%	1,500	0.00%
Tools And Equipment	682	-	-	286	(286)	-	0.00%	-	0.00%
<b>Total materials &amp; supplies</b>	<b>20,151</b>	<b>35,350</b>	<b>35,350</b>	<b>24,175</b>	<b>20,925</b>	<b>45,100</b>		<b>54,300</b>	
<b>Other charges:</b>									
Travel	5,545	12,000	12,000	-	12,000	12,000	0.00%	12,000	0.00%

**GIS (Continued)**  
**Account Number: 001-400626**

Description	2023			2024			% Change Last Adopted vs Projected Actual	2025	
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End		Proposed Budget	% Change Projected Actual vs Proposed
<b>Total other charges</b>	<b>5,545</b>	<b>12,000</b>	<b>12,000</b>	<b>-</b>	<b>12,000</b>	<b>12,000</b>		<b>12,000</b>	
<b>Capital outlay:</b>									
Buildings-Grounds-General Plant	5,567	-	-	7,483	(7,483)	-	0.00%	-	0.00%
Office Equipment	-	64,000	64,000	-	78,500	78,500	22.66%	84,500	7.64%
Major Repairs	7,200	-	-	-	-	-	0.00%	-	0.00%
<b>Total capital outlay</b>	<b>12,767</b>	<b>64,000</b>	<b>64,000</b>	<b>7,483</b>	<b>71,017</b>	<b>78,500</b>		<b>84,500</b>	
<b>Total expenditures</b>	<b>\$ 771,195</b>	<b>\$ 894,362</b>	<b>\$ 894,362</b>	<b>\$ 392,559</b>	<b>\$ 543,474</b>	<b>\$ 936,033</b>		<b>\$ 1,045,944</b>	

**GIS**  
**Account Number: 001-400626**  
**Narrative Explanation of Capital Outlay**  
**For Requested Year 2025**

<b>Capital undefined Outlay:</b>	<b>Amount</b>	<b>Detailed Description</b>	<b>Sub-total</b>
Office Equipment	\$ 84,500	Computer/GIS Equipment	\$ 25,000
		GIS Software ELA	45,000
		VGIS Software Maintenance/Licensing	14,500
<b>Grand Total Requested:</b>	<b>\$ 84,500</b>		

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

Description	2023			2024			2025		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
<b>Expenditures:</b>									
<b>Operating services:</b>									
Advertising, Dues & Subscriptions	\$ 10,116	\$ 11,500	\$ 11,500	\$ 10,829	\$ 1	\$ 10,830	-5.83%	\$ 11,500	6.19%
Professional Services	133,249	121,700	121,700	100,100	52,600	152,700	25.47%	166,700	9.17%
<b>Total operating services</b>	<b>143,365</b>	<b>133,200</b>	<b>133,200</b>	<b>110,929</b>	<b>52,601</b>	<b>163,530</b>		<b>178,200</b>	
<b>Total expenditures</b>	<b>\$ 143,365</b>	<b>\$ 133,200</b>	<b>\$ 133,200</b>	<b>\$ 110,929</b>	<b>\$ 52,601</b>	<b>\$ 163,530</b>		<b>\$ 178,200</b>	

**Cable TV Administration  
Account Number: 001-400635**

Description	2023			2024			2025		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
<b>Expenditures:</b>									
<b>Operating services:</b>									
Advertising, Dues & Subscriptions	\$ -	\$ -	\$ -	\$ 2,811	\$ (2,811)	\$ -	0.00%	\$ -	0.00%
Contractual Services	480	6,000	6,000	6,250	(250)	6,000	0.00%	42,134	602.23%
Professional Services	-	17,500	17,500	-	17,500	17,500	0.00%	-	-100.00%
<b>Total operating services</b>	<b>480</b>	<b>23,500</b>	<b>23,500</b>	<b>9,061</b>	<b>14,439</b>	<b>23,500</b>		<b>42,134</b>	
<b>Materials &amp; supplies:</b>									
Non Consumable Office Supplies	7,577	10,000	10,000	14,512	(4,512)	10,000	0.00%	10,000	0.00%
Office Supplies	98	-	-	233	(233)	-	0.00%	-	0.00%
<b>Total materials &amp; supplies</b>	<b>7,675</b>	<b>10,000</b>	<b>10,000</b>	<b>14,745</b>	<b>(4,745)</b>	<b>10,000</b>		<b>10,000</b>	
<b>Capital outlay:</b>									
Office Equipment	-	16,500	16,500	-	16,500	16,500	0.00%	16,500	0.00%
<b>Total capital outlay</b>	<b>-</b>	<b>16,500</b>	<b>16,500</b>	<b>-</b>	<b>16,500</b>	<b>16,500</b>		<b>16,500</b>	
<b>Total expenditures</b>	<b>\$ 8,155</b>	<b>\$ 50,000</b>	<b>\$ 50,000</b>	<b>\$ 23,806</b>	<b>\$ 26,194</b>	<b>\$ 50,000</b>		<b>\$ 68,634</b>	

**Cable TV Administration**  
**Account Number: 001-400635**  
**Narrative Explanation of Capital Outlay**  
**For Requested Year 2025**

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



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

Description	2023		2024				2025		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
<b>Expenditures:</b>									
<b>Personal services:</b>									
Regular Salaries & Wages	\$ 543,407	\$ 670,741	\$ 670,741	\$ 288,993	\$ 346,007	\$ 635,000	-5.33%	\$ 699,000	10.08%
FICA	6,082	6,409	6,409	3,014	3,786	6,800	6.10%	7,500	10.29%
Retirement	51,291	77,135	77,135	27,691	32,309	60,000	-22.21%	81,000	35.00%
Life/Health Insurance	118,681	156,943	156,943	73,146	83,854	157,000	0.04%	176,000	12.10%
Workmen's Compensation	12,975	16,146	16,146	7,991	10,009	18,000	11.48%	20,000	11.11%
Unemployment	54	60	60	29	36	65	8.33%	75	15.38%
Medicare	7,800	9,726	9,726	4,161	5,339	9,500	-2.32%	11,000	15.79%
Disability	1,334	1,596	1,596	691	709	1,400	-12.28%	1,700	21.43%
Deferred Compensation	6,684	8,852	8,852	3,907	4,593	8,500	-3.98%	15,000	76.47%
Dental	970	1,290	1,290	540	540	1,080	-16.28%	1,100	1.85%
OPEB Contribution	19,019	23,476	23,476	10,115	11,885	22,000	-6.29%	24,000	9.09%
Miscellaneous	309	3,306	3,306	(91)	3,893	3,802	15.00%	4,372	14.99%
<b>Total personal services</b>	<b>768,606</b>	<b>975,680</b>	<b>975,680</b>	<b>420,187</b>	<b>502,960</b>	<b>923,147</b>		<b>1,040,747</b>	
<b>Operating services:</b>									
Advertising, Dues & Subscriptions	75	2,845	2,845	234	3,038	3,272	15.01%	3,763	15.01%
Printing, Duplication, Typing	-	2,070	2,070	2,781	(400)	2,381	15.02%	2,738	14.99%
Electrical (Light And Power)	244,864	250,000	250,000	125,664	134,336	260,000	4.00%	270,000	3.85%
Natural Gas	1,266	2,000	2,000	725	776	1,500	-25.00%	1,600	6.67%
Water	42,396	42,000	42,000	14,696	28,304	43,000	2.38%	45,000	4.65%
Postage And Box Rent	164	-	-	-	-	-	0.00%	-	0.00%
Telephone	19,359	20,000	20,000	11,090	8,910	20,000	0.00%	23,200	16.00%
Rentals	17,172	112,075	212,075	64,352	47,723	112,075	-47.15%	129,700	15.73%
Maintenance Of Property & Equipment	529,085	888,525	888,525	204,687	683,838	888,525	0.00%	1,024,700	15.33%
Contractual Services	452,586	691,160	691,160	227,677	424,433	652,110	-5.65%	687,954	5.50%
Professional Services	22,809	445,500	445,500	628	444,872	445,500	0.00%	512,500	15.04%
Insurance - Fire & Casualty Property	714,393	793,856	1,093,856	257,167	384,171	641,338	-41.37%	576,255	-10.15%
Insurance - Auto Coverage	11,081	10,708	510,708	3,665	12,751	16,416	-96.79%	19,127	16.51%
Insurance - Employee Liability	3,354	1,936	1,936	662	2,013	2,675	38.17%	3,018	12.82%
Insurance - General Liability	31,953	32,055	232,055	10,971	34,013	44,984	-80.61%	51,020	13.42%
Insurance - Boiler Insurance	34,115	33,081	33,081	11,322	24,652	35,974	8.75%	36,979	2.79%
<b>Total operating services</b>	<b>2,124,672</b>	<b>3,327,811</b>	<b>4,427,811</b>	<b>936,321</b>	<b>2,233,430</b>	<b>3,169,750</b>		<b>3,387,554</b>	

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

Description	2023	2024				2025		% Change Last Adopted vs Projected Actual	% Change Projected Actual vs Proposed
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	Proposed Budget		
<b>Materials &amp; supplies:</b>									
Non Consumable Office Supplies	63,130	38,200	38,200	12,533	25,667	38,200	0.00%	44,700	17.02%
Office Supplies	691	3,000	3,000	519	2,481	3,000	0.00%	3,450	15.00%
Educational, Recreational And Culture	-	2,500	2,500	-	2,500	2,500	0.00%	2,875	15.00%
Medical, Drugs	3,968	6,900	6,900	114	6,786	6,900	0.00%	7,935	15.00%
Food & Clothing	9,601	17,250	17,250	5,391	11,859	17,250	0.00%	19,837	15.00%
Maintenance Of Buildings & Grounds	120,435	276,000	276,000	43,256	232,744	276,000	0.00%	317,400	15.00%
Vehicle Supplies(Gas, Oil, Antifreeze)	15,869	28,750	28,750	2,495	26,255	28,750	0.00%	33,062	15.00%
Electrical Components	454	-	-	267	(267)	-	0.00%	-	0.00%
Miscellaneous	4,411	28,750	28,750	3,811	24,939	28,750	0.00%	33,062	15.00%
Gravel, Sand, Dirt And Shells	-	2,875	2,875	14	2,861	2,875	0.00%	3,306	14.99%
Equipment And Vehicle Repair Parts	2,705	11,500	11,500	231	11,269	11,500	0.00%	13,225	15.00%
Asphalt And Asphalt Filler	54	-	-	-	-	-	0.00%	-	0.00%
Misc. (Only Roads & Drainage) Chemicals	1,687	11,500	11,500	1,526	9,974	11,500	0.00%	13,225	15.00%
Tools And Equipment	6,091	11,500	11,500	3,694	7,806	11,500	0.00%	13,225	15.00%
<b>Total materials &amp; supplies</b>	<b>229,096</b>	<b>438,725</b>	<b>438,725</b>	<b>73,851</b>	<b>364,874</b>	<b>438,725</b>		<b>505,302</b>	
<b>Other charges:</b>									
Travel	3,873	12,075	12,075	8,097	3,978	12,075	0.00%	13,886	15.00%
Official Fees	1,682	2,875	2,875	697	2,178	2,875	0.00%	2,875	0.00%
<b>Total other charges</b>	<b>5,555</b>	<b>14,950</b>	<b>14,950</b>	<b>8,794</b>	<b>6,156</b>	<b>14,950</b>		<b>16,761</b>	
<b>Capital outlay:</b>									
Acquisition Of Land	253,950	-	-	-	-	-	0.00%	-	0.00%
Acquisition Of Buildings	445,566	-	-	-	-	-	0.00%	-	0.00%
Improvements Other Than Buildings	5,397,318	2,713,200	4,245,000	331,486	2,459,814	2,791,300	-34.24%	963,000	-65.50%
Acquisition Of Motor Vehicles	14,949	70,000	70,000	47,505	-	47,505	-32.14%	-	-100.00%
Buildings-Grounds-General Plant	151,029	-	-	77,655	-	77,655	0.00%	-	-100.00%
Heavy Movable Equipment	77	18,400	18,400	-	18,400	18,400	0.00%	171,160	830.22%
Office Equipment	454,204	40,000	40,000	154,409	(114,409)	40,000	0.00%	46,000	15.00%
Major Repairs	443,730	247,200	247,200	41,351	205,849	247,200	0.00%	284,282	15.00%
Architectural-Engineering Fees	157,983	250,000	340,000	142,524	107,476	250,000	-26.47%	300,500	20.20%
Other Fees	415	-	-	830	(830)	-	0.00%	-	0.00%
<b>Total capital outlay</b>	<b>7,319,221</b>	<b>3,338,800</b>	<b>4,960,600</b>	<b>795,760</b>	<b>2,676,300</b>	<b>3,472,060</b>		<b>1,764,942</b>	
<b>Intergovernmental:</b>									
Intergovernmental Service Charges	521,966	430,000	430,000	209,784	220,216	430,000	0.00%	450,000	4.65%
<b>Total intergovernmental</b>	<b>521,966</b>	<b>430,000</b>	<b>430,000</b>	<b>209,784</b>	<b>220,216</b>	<b>430,000</b>		<b>450,000</b>	
<b>Total expenditures</b>	<b>\$ 10,969,116</b>	<b>\$ 8,525,966</b>	<b>\$ 11,247,766</b>	<b>\$ 2,444,697</b>	<b>\$ 6,003,936</b>	<b>\$ 8,448,632</b>		<b>\$ 7,165,306</b>	

**General Government Buildings  
Account Number: 001-400640  
Narrative Explanation of Capital Outlay  
For Requested Year 2025**

<b>Capital undefined Outlay:</b>	<b>Amount</b>	<b>Detailed Description</b>	<b>Sub-total</b>
Improvements Other Than Buildings	\$ 963,000	Coroner's Office Roof	\$ 10,000
		Courthouse Basement Offices	80,000
		Courthouse Stairwells	70,000
		EDCC Paint Front Canopy	10,000
		EDCC Redundent Chiller	763,000
		Legal Office Generator	30,000
Heavy Movable Equipment	\$ 171,160	New Lawnmower	\$ 21,160
		Telescopic Lift	150,000
Office Equipment	\$ 46,000	New Office Equipment	\$ 46,000
Major Repairs	\$ 284,282	Courthouse Pavers	\$ 46,288
		Repair/Replace Electrical	22,540
		Repair/Replace Generators	24,668
		Repair/Replace HVAC & Heating	55,200
		Repair/Replace Plumbing	24,668
		Repair/Replace Security Equipment Systems	24,668
		Repair/Replace to Elevators	86,250
Architectural-Engineering Fees	\$ 300,500	Courthouse Renovations	\$ 300,500
<b>Grand Total Requested:</b>	<b>\$ 1,764,942</b>		

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

Description	2023			2024			2025		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
<b>Expenditures:</b>									
<b>Intergovernmental:</b>									
Cont. To Retirement Ded. From Tax Coll	\$ 187,064	\$ 191,500	\$ 191,500	\$ 226,443	\$ -	\$ 226,443	18.25%	\$ 201,500	-11.02%
<b>Total intergovernmental</b>	<b>187,064</b>	<b>191,500</b>	<b>191,500</b>	<b>226,443</b>	<b>-</b>	<b>226,443</b>		<b>201,500</b>	
<b>Total expenditures</b>	<b>\$ 187,064</b>	<b>\$ 191,500</b>	<b>\$ 191,500</b>	<b>\$ 226,443</b>	<b>\$ -</b>	<b>\$ 226,443</b>		<b>\$ 201,500</b>	

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

Description	2023			2024			2025		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
<b>Expenditures:</b>									
<b>Personal services:</b>									
Post Employees Health Care	\$ 426,766	\$ 515,000	\$ 515,000	\$ 233,638	\$ 269,962	\$ 503,600	-2.21%	\$ 592,500	17.65%
<b>Total personal services</b>	<b>426,766</b>	<b>515,000</b>	<b>515,000</b>	<b>233,638</b>	<b>269,962</b>	<b>503,600</b>		<b>592,500</b>	
<b>Total expenditures</b>	<b>\$ 426,766</b>	<b>\$ 515,000</b>	<b>\$ 515,000</b>	<b>\$ 233,638</b>	<b>\$ 269,962</b>	<b>\$ 503,600</b>		<b>\$ 592,500</b>	

**Risk Management**  
**Account Number: 001-400675**

Description	2023			2024			2025		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
<b>Expenditures:</b>									
<b>Personal services:</b>									
Regular Salaries & Wages	\$ 473,846	\$ 448,743	\$ 448,743	\$ 186,629	\$ 253,371	\$ 440,000	-1.95%	\$ 552,000	25.45%
Retirement	53,638	51,626	51,626	21,462	25,738	47,200	-8.57%	64,000	35.59%
Life/Health Insurance	52,793	63,461	63,461	25,531	29,469	55,000	-13.33%	113,000	105.45%
Workmen's Compensation	620	584	584	317	383	700	19.86%	1,000	42.86%
Unemployment	47	45	45	19	26	45	0.00%	60	33.33%
Medicare	7,410	6,510	6,510	2,862	3,338	6,200	-4.76%	9,000	45.16%
Disability	1,247	1,068	1,068	437	463	900	-15.73%	1,100	22.22%
Deferred Compensation	40,758	30,555	30,555	12,279	14,221	26,500	-13.27%	49,000	84.91%
Dental	410	508	508	180	180	360	-29.13%	400	11.11%
OPEB Contribution	16,589	15,713	15,713	6,532	7,868	14,400	-8.36%	20,000	38.89%
Miscellaneous	-	1,500	1,500	97	1,403	1,500	0.00%	1,500	0.00%
<b>Total personal services</b>	<b>647,358</b>	<b>620,313</b>	<b>620,313</b>	<b>256,345</b>	<b>336,460</b>	<b>592,805</b>		<b>811,060</b>	
<b>Operating services:</b>									
Advertising, Dues & Subscriptions	572	10,065	10,065	575	9,490	10,065	0.00%	15,000	49.03%
Printing, Duplication, Typing	-	1,000	1,000	-	1,000	1,000	0.00%	1,000	0.00%
Postage And Box Rent	-	1,000	1,000	-	1,000	1,000	0.00%	1,000	0.00%
Telephone	3,560	4,300	4,300	2,016	2,284	4,300	0.00%	4,500	4.65%
Rentals	6,501	20,000	20,000	3,258	16,742	20,000	0.00%	20,000	0.00%
Maintenance Of Property & Equipment	100	7,000	7,000	653	6,347	7,000	0.00%	7,000	0.00%
Contractual Services	1,440	6,500	6,500	9,520	(3,020)	6,500	0.00%	9,500	46.15%
Professional Services	-	50,000	50,000	51,436	(1,436)	50,000	0.00%	75,000	50.00%
Insurance - Auto Coverage	4,508	4,997	4,997	1,629	5,796	7,425	48.59%	8,694	17.09%
Insurance - Employee Liability	440	267	267	87	313	400	49.81%	469	17.25%
Insurance - General Liability	4,196	4,420	4,420	1,441	5,288	6,729	52.24%	7,932	17.88%
<b>Total operating services</b>	<b>21,317</b>	<b>109,549</b>	<b>109,549</b>	<b>70,615</b>	<b>43,804</b>	<b>114,419</b>		<b>150,095</b>	
<b>Materials &amp; supplies:</b>									
Non Consumable Office Supplies	5,020	15,000	15,000	74	14,926	15,000	0.00%	15,000	0.00%
Office Supplies	5,306	15,000	15,000	2,034	12,966	15,000	0.00%	15,000	0.00%
Educational, Recreational And Culture	-	5,000	5,000	-	5,000	5,000	0.00%	5,000	0.00%
Medical, Drugs	-	1,000	1,000	-	1,000	1,000	0.00%	1,000	0.00%
Food & Clothing	1,707	7,500	7,500	1,550	5,950	7,500	0.00%	7,500	0.00%
Maintenance Of Buildings & Grounds	1,845	3,000	3,000	595	2,405	3,000	0.00%	3,000	0.00%
Vehicle Supplies(Gas, Oil, Antifreeze)	5,939	7,000	7,000	1,787	5,213	7,000	0.00%	7,500	7.14%
Miscellaneous	24	2,000	2,000	16	1,984	2,000	0.00%	2,500	25.00%
Equipment And Vehicle Repair Parts	49	4,000	4,000	98	3,902	4,000	0.00%	4,500	12.50%
Tools And Equipment	103	2,000	2,000	122	1,878	2,000	0.00%	2,000	0.00%
<b>Total materials &amp; supplies</b>	<b>19,993</b>	<b>61,500</b>	<b>61,500</b>	<b>6,276</b>	<b>55,224</b>	<b>61,500</b>		<b>63,000</b>	
<b>Other charges:</b>									
Travel	4,565	15,000	15,000	2,004	12,996	15,000	0.00%	15,000	0.00%
Official Fees	-	100	100	-	100	100	0.00%	100	0.00%
Miscellaneous	318,977	-	-	-	-	-	0.00%	-	0.00%

**Risk Management (Continued)**  
**Account Number: 001-400675**

Description	2023	2024				2025			
	Prior Year Actual	Original Budget	Last Adopted 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 other charges	323,542	15,100	15,100	2,004	13,096	15,100		15,100	
<b>Capital outlay:</b>									
Acquisition Of Motor Vehicles	-	75,000	75,000	74,312	688	75,000	0.00%	-	-100.00%
<b>Total capital outlay</b>	-	<b>75,000</b>	<b>75,000</b>	<b>74,312</b>	<b>688</b>	<b>75,000</b>		-	
<b>Total expenditures</b>	<b>\$ 1,012,210</b>	<b>\$ 881,462</b>	<b>\$ 881,462</b>	<b>\$ 409,552</b>	<b>\$ 449,272</b>	<b>\$ 858,824</b>		<b>\$ 1,039,255</b>	

**Grants Administration**  
**Account Number: 001-400680**

Description	2023			2024			2025		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
<b>Expenditures:</b>									
<b>Personal services:</b>									
Regular Salaries & Wages	\$ 337,358	\$ 355,317	\$ 355,317	\$ 170,957	\$ 195,043	\$ 366,000	3.01%	\$ 371,000	1.37%
Retirement	38,796	40,861	40,861	19,660	22,340	42,000	2.79%	43,000	2.38%
Life/Health Insurance	84,160	99,784	99,784	46,465	53,035	99,500	-0.28%	112,000	12.56%
Workmen's Compensation	442	462	462	291	339	630	36.36%	700	11.11%
Unemployment	34	40	40	17	23	40	0.00%	50	25.00%
Medicare	4,849	5,152	5,152	2,475	2,925	5,400	4.81%	6,000	11.11%
Disability	930	1,066	1,066	423	477	900	-15.57%	1,000	11.11%
Deferred Compensation	7,290	9,295	9,295	4,810	6,690	11,500	23.72%	14,000	21.74%
Dental	600	645	645	300	300	600	-6.98%	600	0.00%
OPEB Contribution	11,808	12,436	12,436	5,984	7,016	13,000	4.54%	13,000	0.00%
Miscellaneous	-	150	150	-	75	75	-50.00%	150	100.00%
<b>Total personal services</b>	<b>486,267</b>	<b>525,208</b>	<b>525,208</b>	<b>251,382</b>	<b>288,263</b>	<b>539,645</b>		<b>561,500</b>	
<b>Operating services:</b>									
Advertising, Dues & Subscriptions	3,376	1,200	1,200	1,361	939	2,300	91.67%	2,300	0.00%
Printing, Duplication, Typing	-	200	200	-	100	100	-50.00%	200	100.00%
Postage And Box Rent	92	200	200	-	100	100	-50.00%	200	100.00%
Telephone	517	500	500	246	643	889	77.80%	1,020	14.74%
Maintenance Of Property & Equipment	-	300	300	-	200	200	-33.33%	300	50.00%
Contractual Services	1,680	2,000	2,000	729	1,271	2,000	0.00%	2,000	0.00%
Professional Services	13,740	76,000	76,000	11,591	9,409	21,000	-72.37%	76,000	261.90%
Insurance - Employee Liability	340	206	206	67	245	312	51.46%	368	17.95%
Insurance - General Liability	3,239	3,412	3,412	1,112	4,144	5,256	54.04%	6,217	18.28%
<b>Total operating services</b>	<b>22,984</b>	<b>84,018</b>	<b>84,018</b>	<b>15,106</b>	<b>17,051</b>	<b>32,157</b>		<b>88,605</b>	
<b>Materials &amp; supplies:</b>									
Non Consumable Office Supplies	125	4,500	4,500	-	3,628	3,628	-19.38%	4,500	24.04%
Office Supplies	1,396	2,000	2,000	532	468	1,000	-50.00%	2,000	100.00%
Food & Clothing	-	1,300	1,300	-	-	-	-100.00%	-	0.00%
Maintenance Of Buildings & Grounds	493	-	-	337	463	800	0.00%	800	0.00%
<b>Total materials &amp; supplies</b>	<b>2,014</b>	<b>7,800</b>	<b>7,800</b>	<b>869</b>	<b>4,559</b>	<b>5,428</b>		<b>7,300</b>	
<b>Other charges:</b>									
Travel	1,170	15,000	15,000	409	7,591	8,000	-46.67%	15,000	87.50%
<b>Total other charges</b>	<b>1,170</b>	<b>15,000</b>	<b>15,000</b>	<b>409</b>	<b>7,591</b>	<b>8,000</b>		<b>15,000</b>	
<b>Total expenditures</b>	<b>\$ 512,435</b>	<b>\$ 632,026</b>	<b>\$ 632,026</b>	<b>\$ 267,766</b>	<b>\$ 317,464</b>	<b>\$ 585,230</b>		<b>\$ 672,405</b>	



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

Description	2023	2024				2025		% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End				
<b>Expenditures:</b>										
<b>Operating services:</b>										
Professional Services	\$ 86,867	\$ 70,000	\$ 907,429	\$ 13,860	\$ 147,000	\$ 160,860	-82.27%	\$ 210,000	30.55%	
<b>Total operating services</b>	<b>86,867</b>	<b>70,000</b>	<b>907,429</b>	<b>13,860</b>	<b>147,000</b>	<b>160,860</b>		<b>210,000</b>		
<b>Other charges:</b>										
Official Fees	3,494	1,000	12,963	260	2,100	2,360	-81.79%	3,000	27.12%	
Miscellaneous	2,279	10,000	129,633	-	21,330	21,330	-83.55%	30,000	40.65%	
<b>Total other charges</b>	<b>5,773</b>	<b>11,000</b>	<b>142,596</b>	<b>260</b>	<b>23,430</b>	<b>23,690</b>		<b>33,000</b>		
<b>Intergovernmental:</b>										
Grants	942,110	919,000	11,913,250	295,348	2,018,764	2,314,112	-80.58%	2,757,000	19.14%	
<b>Total intergovernmental</b>	<b>942,110</b>	<b>919,000</b>	<b>11,913,250</b>	<b>295,348</b>	<b>2,018,764</b>	<b>2,314,112</b>		<b>2,757,000</b>		
<b>Total expenditures</b>	<b>\$ 1,034,750</b>	<b>\$ 1,000,000</b>	<b>\$ 12,963,275</b>	<b>\$ 309,468</b>	<b>\$ 2,189,194</b>	<b>\$ 2,498,662</b>		<b>\$ 3,000,000</b>		

**Sheriff**  
**Account Number: 001-410100**

Description	2023			2024			2025		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
<b>Expenditures:</b>									
<b>Operating services:</b>									
Electrical (Light And Power)	\$ 4,256	\$ 4,280	\$ 4,280	\$ 1,552	\$ (52)	\$ 1,500	-64.95%	\$ -	-100.00%
Natural Gas	445	535	535	268	32	300	-43.93%	-	-100.00%
Water	105	321	321	20	10	30	-90.65%	-	-100.00%
Maintenance Of Property & Equipment	-	2,500	2,500	-	2,000	2,000	-20.00%	2,000	0.00%
Contractual Services	14,757	15,650	15,650	5,720	1,144	6,864	-56.14%	-	-100.00%
Insurance - Fire & Casualty Property	5,097	32,360	32,360	-	-	-	-100.00%	-	0.00%
Insurance - Employee Liability	939	569	569	185	447	632	11.07%	670	6.01%
Insurance - General Liability	8,947	9,425	9,425	3,072	7,551	10,623	12.71%	11,326	6.62%
<b>Total operating services</b>	<b>34,546</b>	<b>65,640</b>	<b>65,640</b>	<b>10,817</b>	<b>11,132</b>	<b>21,949</b>		<b>13,996</b>	
<b>Materials &amp; supplies:</b>									
Food & Clothing	99	-	-	-	-	-	0.00%	-	0.00%
Maintenance Of Buildings & Grounds	1,469	2,000	2,000	692	(192)	500	-75.00%	-	-100.00%
<b>Total materials &amp; supplies</b>	<b>1,568</b>	<b>2,000</b>	<b>2,000</b>	<b>692</b>	<b>(192)</b>	<b>500</b>		<b>-</b>	
<b>Other charges:</b>									
Juror And Witness Fees	6,350	20,000	20,000	1,800	8,200	10,000	-50.00%	20,000	100.00%
<b>Total other charges</b>	<b>6,350</b>	<b>20,000</b>	<b>20,000</b>	<b>1,800</b>	<b>8,200</b>	<b>10,000</b>		<b>20,000</b>	
<b>Capital outlay:</b>									
Office Equipment	-	90,000	90,000	-	40,000	40,000	-55.56%	60,000	50.00%
<b>Total capital outlay</b>	<b>-</b>	<b>90,000</b>	<b>90,000</b>	<b>-</b>	<b>40,000</b>	<b>40,000</b>		<b>60,000</b>	
<b>Intergovernmental:</b>									
Feeding And Maint. Of Prisoners	980,983	1,007,454	1,007,454	344,862	750,138	1,095,000	8.69%	1,204,500	10.00%
Transportation Of Prisoners	33,248	30,000	30,000	7,157	12,843	20,000	-33.33%	24,000	20.00%
Court Attendance	18,904	25,000	25,000	-	20,000	20,000	-20.00%	20,000	0.00%
Miscellaneous	1,440	1,440	1,440	720	720	1,440	0.00%	1,440	0.00%
<b>Total intergovernmental</b>	<b>1,034,575</b>	<b>1,063,894</b>	<b>1,063,894</b>	<b>352,739</b>	<b>783,701</b>	<b>1,136,440</b>		<b>1,249,940</b>	
<b>Total expenditures</b>	<b>\$ 1,077,039</b>	<b>\$ 1,241,534</b>	<b>\$ 1,241,534</b>	<b>\$ 366,048</b>	<b>\$ 842,841</b>	<b>\$ 1,208,889</b>		<b>\$ 1,343,936</b>	

**Sheriff**  
**Account Number: 001-410100**  
**Narrative Explanation of Capital Outlay**  
**For Requested Year 2025**

<b>Capital undefined Outlay:</b>	<b>Amount</b>	<b>Detailed Description</b>	<b>Sub-total</b>
Office Equipment	\$ 60,000	New Office Equipment for Tax Office	\$ 60,000

**Grand Total Requested:** \$ 60,000

**Juvenile  
Account Number: 001-410530**

Description	2023			2024			2025		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
<b>Expenditures:</b>									
<b>Operating services:</b>									
Contractual Services	\$ 27,704	\$ 48,000	\$ 48,000	\$ 15,098	\$ 59,688	\$ 74,786	55.80%	\$ 72,000	-3.73%
Insurance - Employee Liability	90	54	54	18	19	37	-31.48%	29	-21.62%
Insurance - General Liability	856	901	901	294	323	617	-31.52%	485	-21.39%
<b>Total operating services</b>	<b>28,650</b>	<b>48,955</b>	<b>48,955</b>	<b>15,410</b>	<b>60,030</b>	<b>75,440</b>		<b>72,514</b>	
<b>Materials &amp; supplies:</b>									
Medical, Drugs	-	400	400	-	250	250	-37.50%	500	100.00%
<b>Total materials &amp; supplies</b>	<b>-</b>	<b>400</b>	<b>400</b>	<b>-</b>	<b>250</b>	<b>250</b>		<b>500</b>	
<b>Total expenditures</b>	<b>\$ 28,650</b>	<b>\$ 49,355</b>	<b>\$ 49,355</b>	<b>\$ 15,410</b>	<b>\$ 60,280</b>	<b>\$ 75,690</b>		<b>\$ 73,014</b>	

**Emergency Preparedness**  
**Account Number: 001-410710**

Description	2023			2024			2025		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
<b>Expenditures:</b>									
<b>Personal services:</b>									
Regular Salaries & Wages	\$ 378,358	\$ 397,078	\$ 397,078	\$ 190,990	\$ 224,010	\$ 415,000	4.51%	\$ 415,000	0.00%
Retirement	43,511	45,664	45,664	21,964	26,036	48,000	5.12%	48,000	0.00%
Life/Health Insurance	34,545	40,445	40,445	18,785	19,215	38,000	-6.05%	46,000	21.05%
Workmen's Compensation	496	516	516	325	376	700	35.66%	1,000	42.86%
Unemployment	38	45	45	19	26	45	0.00%	50	11.11%
Medicare	5,656	5,958	5,958	2,899	3,601	6,500	9.10%	7,000	7.69%
Disability	1,044	1,060	1,060	473	527	1,000	-5.66%	1,000	0.00%
Deferred Compensation	14,225	18,538	18,538	10,285	17,715	28,000	51.04%	34,000	21.43%
Dental	360	387	387	180	180	360	-6.98%	400	11.11%
OPEB Contribution	13,242	13,898	13,898	6,685	8,315	15,000	7.93%	15,000	0.00%
Miscellaneous	46	320	320	-	320	320	0.00%	320	0.00%
<b>Total personal services</b>	<b>491,521</b>	<b>523,909</b>	<b>523,909</b>	<b>252,605</b>	<b>300,321</b>	<b>552,925</b>		<b>567,770</b>	
<b>Operating services:</b>									
Advertising, Dues & Subscriptions	35	-	-	-	-	-	0.00%	-	0.00%
Postage And Box Rent	-	-	-	24	(24)	-	0.00%	-	0.00%
Telephone	3,840	4,800	4,800	1,920	2,880	4,800	0.00%	4,800	0.00%
Rentals	18,596	-	-	9,321	(9,321)	-	0.00%	-	0.00%
Contractual Services	4,123	1,020	1,020	4,183	(3,163)	1,020	0.00%	-	-100.00%
Professional Services	8,964	-	-	9,499	(9,499)	-	0.00%	-	0.00%
Insurance - Employee Liability	371	225	225	73	207	280	24.44%	311	11.07%
Insurance - General Liability	3,538	3,727	3,727	1,215	3,499	4,714	26.48%	5,249	11.35%
<b>Total operating services</b>	<b>39,467</b>	<b>9,772</b>	<b>9,772</b>	<b>26,235</b>	<b>(15,421)</b>	<b>10,814</b>		<b>10,360</b>	
<b>Materials &amp; supplies:</b>									
Food & Clothing	48	-	-	-	-	-	0.00%	-	0.00%
<b>Total materials &amp; supplies</b>	<b>48</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	
<b>Total expenditures</b>	<b>\$ 531,036</b>	<b>\$ 533,681</b>	<b>\$ 533,681</b>	<b>\$ 278,840</b>	<b>\$ 284,900</b>	<b>\$ 563,739</b>		<b>\$ 578,130</b>	

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

Description	2023			2024			2025		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
<b>Expenditures:</b>									
<b>Personal Services:</b>									
Regular Salaries & Wages	\$ 8,024	\$ 25,520	\$ 25,520	\$ 3,060	\$ 4,940	\$ 8,000	-68.65%	\$ 19,000	137.50%
FICA	497	1,582	1,582	190	310	500	-68.39%	700	40.00%
Workmen's Compensation	10	35	35	5	10	15	-57.14%	40	166.67%
Unemployment	1	5	5	-	5	5	0.00%	5	0.00%
Medicare	116	893	893	44	81	125	-86.00%	300	140.00%
Miscellaneous	92	450	450	49	401	450	0.00%	-	-100.00%
<b>Total Personal Services</b>	<b>8,740</b>	<b>28,485</b>	<b>28,485</b>	<b>3,348</b>	<b>5,747</b>	<b>9,095</b>		<b>20,045</b>	
<b>Operating Services:</b>									
Advertising, Dues & Subscriptions	6,707	18,970	18,970	8,074	10,896	18,970	0.00%	19,270	1.58%
Printing, Duplication, Typing	460	11,640	11,640	1,664	9,976	11,640	0.00%	11,640	0.00%
Electrical (Light And Power)	106,468	108,000	108,000	47,857	60,143	108,000	0.00%	126,000	16.67%
Natural Gas	625	800	800	267	533	800	0.00%	800	0.00%
Water	5,607	7,000	7,000	1,270	5,730	7,000	0.00%	5,460	-22.00%
Postage And Box Rent	-	250	250	-	250	250	0.00%	250	0.00%
Telephone	18,342	30,850	30,850	11,773	19,077	30,850	0.00%	31,750	2.92%
Rentals	2,035	2,000	2,000	861	1,139	2,000	0.00%	2,000	0.00%
Maintenance Of Property & Equipment	17,957	33,000	33,000	8,325	24,675	33,000	0.00%	33,000	0.00%
Contractual Services	160,036	200,685	200,685	59,356	141,329	200,685	0.00%	250,000	24.57%
Professional Services	-	2,500	2,500	25	2,476	2,500	0.00%	42,500	1600.00%
Insurance - Fire & Casualty Property	119,323	112,865	112,865	45,768	69,435	115,203	2.07%	104,152	-9.59%
Insurance - Auto Coverage	6,156	6,246	6,246	2,036	4,637	6,673	6.84%	6,955	4.23%
Insurance - Employee Liability	440	267	267	87	271	358	34.08%	407	13.69%
Insurance - General Liability	9,653	4,415	4,415	1,439	4,582	6,021	36.38%	6,873	14.15%
<b>Total Operating Services</b>	<b>453,809</b>	<b>539,488</b>	<b>539,488</b>	<b>188,802</b>	<b>355,149</b>	<b>543,950</b>		<b>641,057</b>	
<b>Materials &amp; Supplies:</b>									
Non Consumable Office Supplies	23,795	42,900	42,900	16,048	26,852	42,900	0.00%	50,250	17.13%
Office Supplies	7,085	9,500	9,500	902	8,598	9,500	0.00%	9,500	0.00%
Food & Clothing	6,616	18,000	18,000	3,197	14,803	18,000	0.00%	18,000	0.00%
Maintenance Of Buildings & Grounds	4,038	7,450	7,450	1,652	5,798	7,450	0.00%	7,930	6.44%
Vehicle Supplies(Gas, Oil, Antifreeze)	8,812	19,500	19,500	2,542	16,958	19,500	0.00%	19,500	0.00%
Miscellaneous	-	1,500	1,500	-	1,500	1,500	0.00%	1,500	0.00%
Equipment And Vehicle Repair Parts	1,619	5,000	5,000	398	4,602	5,000	0.00%	5,000	0.00%
Tools And Equipment	250	1,500	1,500	329	1,171	1,500	0.00%	1,500	0.00%

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

Description	2023	2024				2025		% Change Last Adopted vs Projected Actual	% Change Projected Actual vs Proposed
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	Proposed Budget		
<b>Total Materials &amp; Supplies</b>	<b>52,215</b>	<b>105,350</b>	<b>105,350</b>	<b>25,068</b>	<b>80,282</b>	<b>105,350</b>		<b>113,180</b>	
<b>Other Charges:</b>									
Travel	21,951	25,400	40,400	8,671	31,729	40,400	0.00%	43,100	6.68%
Official Fees	406	-	-	-	-	-	0.00%	-	0.00%
<b>Total Other Charges</b>	<b>22,357</b>	<b>25,400</b>	<b>40,400</b>	<b>8,671</b>	<b>31,729</b>	<b>40,400</b>		<b>43,100</b>	
<b>Capital Outlay:</b>									
Buildings-Grounds-General Plant	47,220	20,000	20,000	-	20,000	20,000	0.00%	45,000	125.00%
Office Equipment	79,969	50,000	35,000	-	35,000	35,000	0.00%	50,000	42.86%
<b>Total Capital Outlay</b>	<b>127,189</b>	<b>70,000</b>	<b>55,000</b>	<b>-</b>	<b>55,000</b>	<b>55,000</b>		<b>95,000</b>	
<b>Total Expenditures</b>	<b>\$ 664,310</b>	<b>\$ 768,723</b>	<b>\$ 768,723</b>	<b>\$ 225,889</b>	<b>\$ 527,907</b>	<b>\$ 753,795</b>		<b>\$ 912,382</b>	
<b>Funding Source:</b>									
General Fund	\$ (133,704)	\$ (231,277)	\$ (12,194,552)	\$ 146,458	\$ (1,891,324)	\$ (1,744,867)	-85.69%	\$ (2,087,618)	19.64%
Hazard Mitigation Grant	798,014	1,000,000	12,963,275	79,431	2,419,231	2,498,662	-80.73%	3,000,000	20.06%
<b>Total</b>	<b>\$ 664,310</b>	<b>\$ 768,723</b>	<b>\$ 768,723</b>	<b>\$ 225,889</b>	<b>\$ 527,907</b>	<b>\$ 753,795</b>		<b>\$ 912,382</b>	

**Emergency Preparedness Subsidiary  
Account Number: 001-410711  
Narrative Explanation of Capital Outlay  
For Requested Year 2025**

<b>Capital undefined Outlay:</b>	<b>Amount</b>	<b>Detailed Description</b>	<b>Sub-total</b>
Buildings-Grounds-General Plant	\$ 45,000	Additional Tower Camera & Maintenance on Antennas	\$ 20,000
		Door Addition to Communications	25,000
Office Equipment	\$ 50,000	EOC Audio Visual Upgrades	\$ 50,000
<b>Grand Total Requested:</b>	<b>\$ 95,000</b>		



**EOC - 24 Hours Coverage**  
**Account Number: 001-410712**

Description	2023		2024				2025		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
<b>Expenditures:</b>									
<b>Personal services:</b>									
Regular Salaries & Wages	\$ 715,611	\$ 776,769	\$ 776,769	\$ 361,598	\$ 418,402	\$ 780,000	0.42%	\$ 789,000	1.15%
Retirement	82,295	89,328	89,328	41,584	48,416	90,000	0.75%	91,000	1.11%
Life/Health Insurance	104,548	122,885	122,885	57,137	65,363	122,500	-0.31%	138,000	12.65%
Workmen's Compensation	939	1,060	1,060	615	785	1,400	32.08%	2,000	42.86%
Unemployment	72	85	85	36	49	85	0.00%	100	17.65%
Medicare	10,348	11,263	11,263	5,226	6,274	11,500	2.10%	12,000	4.35%
Disability	1,452	1,885	1,885	655	745	1,400	-25.73%	2,000	42.86%
Deferred Compensation	10,179	12,441	12,441	4,836	6,164	11,000	-11.58%	19,000	72.73%
Dental	600	645	645	300	300	600	-6.98%	600	0.00%
OPEB Contribution	25,046	27,187	27,187	12,656	14,844	27,500	1.15%	28,000	1.82%
Miscellaneous	136	560	560	-	560	560	0.00%	560	0.00%
<b>Total personal services</b>	<b>951,226</b>	<b>1,044,108</b>	<b>1,044,108</b>	<b>484,643</b>	<b>561,902</b>	<b>1,046,545</b>		<b>1,082,260</b>	
<b>Operating services:</b>									
Advertising, Dues & Subscriptions	50	-	-	-	-	-	0.00%	-	0.00%
Telephone	5,557	5,630	5,630	2,736	2,894	5,630	0.00%	5,630	0.00%
Contractual Services	480	1,000	1,000	200	800	1,000	0.00%	1,000	0.00%
Insurance - Employee Liability	680	412	412	134	417	551	33.74%	625	13.43%
Insurance - General Liability	6,479	6,825	6,825	2,225	7,046	9,270	35.82%	10,568	14.00%
<b>Total operating services</b>	<b>13,246</b>	<b>13,867</b>	<b>13,867</b>	<b>5,295</b>	<b>11,157</b>	<b>16,451</b>		<b>17,823</b>	
<b>Materials &amp; supplies:</b>									
Maintenance Of Buildings & Grounds	485	-	-	324	(324)	-	0.00%	-	0.00%
<b>Total materials &amp; supplies</b>	<b>485</b>	<b>-</b>	<b>-</b>	<b>324</b>	<b>(324)</b>	<b>-</b>		<b>-</b>	
<b>Other charges:</b>									
Travel	13,573	16,500	16,500	10,164	6,336	16,500	0.00%	29,000	75.76%
<b>Total other charges</b>	<b>13,573</b>	<b>16,500</b>	<b>16,500</b>	<b>10,164</b>	<b>6,336</b>	<b>16,500</b>		<b>29,000</b>	
<b>Total expenditures</b>	<b>\$ 978,530</b>	<b>\$ 1,074,475</b>	<b>\$ 1,074,475</b>	<b>\$ 500,426</b>	<b>\$ 579,071</b>	<b>\$ 1,079,496</b>		<b>\$ 1,129,083</b>	
<b>Funding source:</b>									
General Fund	\$ 933,543	\$ 1,034,475	\$ 1,034,475	\$ 488,317	\$ 551,823	\$ 1,040,139	0.55%	\$ 1,085,006	4.31%
Entergy - Waterford 3	44,987	40,000	40,000	12,109	27,248	39,357	-1.61%	44,077	11.99%
<b>Total</b>	<b>\$ 978,530</b>	<b>\$ 1,074,475</b>	<b>\$ 1,074,475</b>	<b>\$ 500,426</b>	<b>\$ 579,071</b>	<b>\$ 1,079,496</b>		<b>\$ 1,129,083</b>	

**Motor Vehicles**  
**Account Number: 001-410800**

Description	2023			2024			2025		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
<b>Expenditures:</b>									
<b>Operating services:</b>									
Electrical (Light And Power)	3,667	5,000	5,000	1,531	2,769	4,300	-14.00%	5,400	25.58%
Water	2,293	800	800	97	171	268	-66.50%	360	34.33%
Maintenance Of Property & Equipment	-	500	500	-	200	200	-60.00%	250	25.00%
Contractual Services	636	750	750	327	273	600	-20.00%	600	0.00%
Professional Services	32	-	-	-	-	-	0.00%	-	0.00%
Insurance - Fire & Casualty Property	5,376	6,072	6,072	1,940	2,944	4,884	-19.57%	4,416	-9.58%
Insurance - Employee Liability	28	17	17	6	5	11	-35.29%	8	-27.27%
Insurance - General Liability	267	281	281	92	93	185	-34.16%	139	-24.86%
<b>Total operating services</b>	<b>12,299</b>	<b>13,420</b>	<b>13,420</b>	<b>3,993</b>	<b>6,455</b>	<b>10,448</b>		<b>11,173</b>	
<b>Materials &amp; supplies:</b>									
Non Consumable Office Supplies	-	250	250	-	250	250	0.00%	250	0.00%
Office Supplies	-	250	250	-	250	250	0.00%	250	0.00%
Maintenance Of Buildings & Grounds	-	250	250	-	-	-	-100.00%	-	0.00%
<b>Total materials &amp; supplies</b>	<b>-</b>	<b>750</b>	<b>750</b>	<b>-</b>	<b>500</b>	<b>500</b>		<b>500</b>	
<b>Total expenditures</b>	<b>\$ 12,299</b>	<b>\$ 14,170</b>	<b>\$ 14,170</b>	<b>\$ 3,993</b>	<b>\$ 6,955</b>	<b>\$ 10,948</b>		<b>\$ 11,673</b>	
<b>Funding source:</b>									
General Fund	\$ 1,080	\$ 4,270	\$ 4,270	\$ 687	\$ (239)	\$ 448	-89.51%	\$ 1,673	273.44%
Motor Vehicle Transaction Fee	9,450	8,400	8,400	3,306	5,694	9,000	7.14%	8,500	-5.56%
Driver's License Reinstatement Fee	1,769	1,500	1,500	-	1,500	1,500	0.00%	1,500	0.00%
<b>Total</b>	<b>\$ 12,299</b>	<b>\$ 14,170</b>	<b>\$ 14,170</b>	<b>\$ 3,993</b>	<b>\$ 6,955</b>	<b>\$ 10,948</b>		<b>\$ 11,673</b>	

**Coroner**  
**Account Number: 001-430160**

Description	2023			2024			2025		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
<b>Expenditures:</b>									
<b>Personal services:</b>									
Regular Salaries & Wages	\$ 238,081	\$ 267,840	\$ 267,840	\$ 115,824	\$ 136,176	\$ 252,000	-5.91%	\$ 271,000	7.54%
Fees for Services	68,900	90,000	90,000	36,800	48,200	85,000	-5.56%	95,000	11.76%
FICA	5,306	7,092	7,092	2,507	2,993	5,500	-22.45%	7,100	29.09%
Retirement	17,718	19,487	19,487	8,842	10,158	19,000	-2.50%	20,000	5.26%
Life/Health Insurance	65,277	76,996	76,996	35,860	41,140	77,000	0.01%	87,000	12.99%
Workmen's Compensation	523	696	696	252	348	600	-13.79%	600	0.00%
Unemployment	20	30	30	10	15	25	-16.67%	30	20.00%
Medicare	4,371	5,934	5,934	2,191	3,009	5,200	-12.37%	6,000	15.38%
Disability	177	362	362	79	81	160	-55.80%	400	150.00%
Deferred Compensation	1,090	1,716	1,716	575	725	1,300	-24.24%	3,000	130.77%
Dental	480	517	517	240	240	480	-7.16%	500	4.17%
OPEB Contribution	5,392	5,931	5,931	2,691	3,309	6,000	1.16%	6,000	0.00%
Miscellaneous	46	700	700	49	551	600	-14.29%	700	16.67%
<b>Total personal services</b>	<b>407,381</b>	<b>477,301</b>	<b>477,301</b>	<b>205,920</b>	<b>246,945</b>	<b>452,865</b>		<b>497,330</b>	
<b>Operating services:</b>									
Advertising, Dues & Subscriptions	1,450	6,000	6,000	1,370	3,630	5,000	-16.67%	6,000	20.00%
Printing, Duplication, Typing	-	1,500	1,500	-	3,000	3,000	100.00%	3,500	16.67%
Natural Gas	442	800	800	253	347	600	-25.00%	800	33.33%
Water	417	700	700	151	399	550	-21.43%	700	27.27%
Postage And Box Rent	662	1,500	1,500	349	1,151	1,500	0.00%	1,500	0.00%
Telephone	11,501	12,000	12,000	5,434	6,066	11,500	-4.17%	13,000	13.04%
Rentals	-	1,000	1,000	-	800	800	-20.00%	1,000	25.00%
Maintenance Of Property & Equipment	2,232	7,500	7,500	397	4,603	5,000	-33.33%	7,500	50.00%
Contractual Services	13,097	25,200	25,200	4,696	15,304	20,000	-20.63%	22,500	12.50%
Professional Services	121,556	190,000	190,000	37,007	117,993	155,000	-18.42%	180,000	16.13%
Insurance - Fire & Casualty Property	5,112	5,659	5,659	1,859	2,821	4,680	-17.30%	4,231	-9.59%
Insurance - Performance-Fidelity Bonds	-	-	-	340	-	340	0.00%	500	47.06%
Insurance - Auto Coverage	3,694	3,748	3,748	1,222	3,477	4,699	25.37%	5,216	11.00%
Insurance - Employee Liability	530	321	321	105	325	430	33.96%	487	13.26%
Insurance - General Liability	5,051	5,320	5,320	1,734	5,491	7,225	35.81%	8,237	14.01%
<b>Total operating services</b>	<b>165,744</b>	<b>261,248</b>	<b>261,248</b>	<b>54,917</b>	<b>165,407</b>	<b>220,324</b>		<b>255,171</b>	

**Coroner (Continued)**  
**Account Number: 001-430160**

Description	2023			2024			2025		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
<b>Materials &amp; supplies:</b>									
Non Consumable Office Supplies	8,158	13,500	13,500	5,919	5,081	11,000	-18.52%	13,500	22.73%
Office Supplies	6,307	12,500	12,500	1,290	8,710	10,000	-20.00%	12,500	25.00%
Medical, Drugs	-	500	500	-	500	500	0.00%	500	0.00%
Food & Clothing	6,836	25,000	25,000	2,300	7,700	10,000	-60.00%	25,000	150.00%
Maintenance Of Buildings & Grounds	665	4,000	4,000	43	2,957	3,000	-25.00%	4,000	33.33%
Vehicle Supplies(Gas, Oil, Antifreeze)	4,512	10,000	10,000	1,596	7,404	9,000	-10.00%	10,000	11.11%
Miscellaneous	1,475	5,000	5,000	-	3,000	3,000	-40.00%	5,000	66.67%
Equipment And Vehicle Repair Parts	1,201	5,000	5,000	1,928	3,072	5,000	0.00%	5,000	0.00%
Misc. (Only Roads & Drainage) Chemicals	-	7,000	7,000	-	4,000	4,000	-42.86%	6,000	50.00%
Tools And Equipment	29	1,000	1,000	-	500	500	-50.00%	1,000	100.00%
<b>Total materials &amp; supplies</b>	<b>29,183</b>	<b>83,500</b>	<b>83,500</b>	<b>13,076</b>	<b>42,924</b>	<b>56,000</b>		<b>82,500</b>	
<b>Other charges:</b>									
Travel	4,284	15,000	15,000	330	9,670	10,000	-33.33%	15,000	50.00%
Official Fees	-	400	400	-	400	400	0.00%	400	0.00%
<b>Total other charges</b>	<b>4,284</b>	<b>15,400</b>	<b>15,400</b>	<b>330</b>	<b>10,070</b>	<b>10,400</b>		<b>15,400</b>	
<b>Capital outlay:</b>									
Acquisition Of Motor Vehicles	-	60,000	140,000	-	60,000	60,000	-57.14%	-	-100.00%
Heavy Movable Equipment	-	-	-	58,000	-	58,000	0.00%	-	-100.00%
Office Equipment	-	-	5,252	5,252	-	5,252	0.00%	-	-100.00%
<b>Total capital outlay</b>	<b>-</b>	<b>60,000</b>	<b>145,252</b>	<b>63,252</b>	<b>60,000</b>	<b>123,252</b>		<b>-</b>	
<b>Total expenditures</b>	<b>\$ 606,592</b>	<b>\$ 897,449</b>	<b>\$ 982,701</b>	<b>\$ 337,495</b>	<b>\$ 525,346</b>	<b>\$ 862,841</b>		<b>\$ 850,401</b>	
<b>Funding source:</b>									
General Fund	\$ 530,342	\$ 827,449	\$ 912,701	\$ 312,425	\$ 493,846	\$ 806,271	-11.66%	\$ 798,401	-0.98%
Coroner - Other Fees	11,250	15,000	15,000	570	-	570	-96.20%	2,000	250.88%
Institutional Charges	65,000	55,000	55,000	24,500	31,500	56,000	1.82%	50,000	-10.71%
<b>Total</b>	<b>\$ 606,592</b>	<b>\$ 897,449</b>	<b>\$ 982,701</b>	<b>\$ 337,495</b>	<b>\$ 525,346</b>	<b>\$ 862,841</b>		<b>\$ 850,401</b>	

## Animal Control

### Account Number: 001-430180

Description	2023			2024			2025		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
<b>Expenditures:</b>									
<b>Personal services:</b>									
Regular Salaries & Wages	\$ 462,176	\$ 556,515	\$ 556,515	\$ 245,247	\$ 274,753	\$ 520,000	-6.56%	\$ 557,000	7.12%
FICA	-	-	-	54	91	145	0.00%	300	106.90%
Retirement	53,143	64,000	64,000	27,561	30,439	58,000	-9.38%	64,000	10.34%
Life/Health Insurance	128,518	171,363	171,363	82,028	81,972	164,000	-4.30%	181,000	10.37%
Workmen's Compensation	4,323	5,176	5,176	2,526	2,974	5,500	6.26%	6,000	9.09%
Unemployment	46	50	50	25	30	55	10.00%	60	9.09%
Medicare	6,688	8,069	8,069	3,546	3,954	7,500	-7.05%	9,000	20.00%
Disability	1,171	1,325	1,325	541	559	1,100	-16.98%	1,400	27.27%
Deferred Compensation	11,659	13,109	13,109	6,407	3,093	9,500	-27.53%	12,000	26.32%
Dental	900	1,032	1,032	480	480	960	-6.98%	1,100	14.58%
OPEB Contribution	16,176	19,478	19,478	8,553	9,447	18,000	-7.59%	19,000	5.56%
Miscellaneous	726	-	-	49	(49)	-	0.00%	-	0.00%
<b>Total personal services</b>	<b>685,526</b>	<b>840,117</b>	<b>840,117</b>	<b>377,017</b>	<b>407,743</b>	<b>784,760</b>		<b>850,860</b>	
<b>Operating services:</b>									
Advertising, Dues & Subscriptions	1,949	2,500	2,500	1,246	1,254	2,500	0.00%	4,000	60.00%
Printing, Duplication, Typing	1,869	5,000	5,000	426	2,574	3,000	-40.00%	5,000	66.67%
Electrical (Light And Power)	21,066	24,000	24,000	8,619	11,381	20,000	-16.67%	21,000	5.00%
Water	5,042	6,000	6,000	2,533	2,967	5,500	-8.33%	6,000	9.09%
Telephone	7,315	7,200	7,200	3,796	4,204	8,000	11.11%	9,000	12.50%
Rentals	24,308	18,000	18,000	11,508	6,492	18,000	0.00%	18,000	0.00%
Maintenance Of Property & Equipment	17,959	40,000	40,000	22,618	7,382	30,000	-25.00%	40,000	33.33%
Contractual Services	46,487	40,000	40,000	22,613	17,387	40,000	0.00%	43,500	8.75%
Professional Services	6,530	10,000	10,000	3,753	6,247	10,000	0.00%	10,000	0.00%
Insurance - Fire & Casualty Property	47,040	52,679	52,679	14,963	22,700	37,663	-28.50%	34,050	-9.59%
Insurance - Auto Coverage	9,035	8,745	8,745	2,850	8,115	10,965	25.39%	12,172	11.01%
Insurance - Employee Liability	969	457	457	149	474	623	36.32%	711	14.13%
Insurance - General Liability	7,191	7,575	7,575	2,469	8,018	10,487	38.44%	12,027	14.68%
<b>Total operating services</b>	<b>196,760</b>	<b>222,156</b>	<b>222,156</b>	<b>97,543</b>	<b>99,195</b>	<b>196,738</b>		<b>215,460</b>	
<b>Materials &amp; supplies:</b>									
Non Consumable Office Supplies	6,555	12,000	12,000	360	9,640	10,000	-16.67%	12,000	20.00%
Office Supplies	3,178	5,000	5,000	2,379	2,621	5,000	0.00%	6,000	20.00%
Educational, Recreational And Culture	433	-	-	31	(31)	-	0.00%	-	0.00%
Medical, Drugs	54,740	45,000	45,000	19,690	25,310	45,000	0.00%	50,000	11.11%
Food & Clothing	10,483	25,000	25,000	7,457	17,543	25,000	0.00%	25,000	0.00%
Maintenance Of Buildings & Grounds	21,983	30,000	30,000	10,535	19,465	30,000	0.00%	30,000	0.00%
Vehicle Supplies(Gas, Oil, Antifreeze)	6,079	14,000	14,000	482	9,518	10,000	-28.57%	14,000	40.00%
Miscellaneous	6,435	5,000	5,000	302	3,698	4,000	-20.00%	5,000	25.00%
Equipment And Vehicle Repair Parts	1,702	2,000	2,000	98	902	1,000	-50.00%	2,000	100.00%
LAb Chemicals-Supplies	180	-	-	-	-	-	0.00%	-	0.00%
Misc. (Only Roads & Drainage) Chemicals	747	-	-	-	-	-	0.00%	-	0.00%
Tools And Equipment	18,781	7,000	7,000	1,196	5,804	7,000	0.00%	7,000	0.00%
<b>Total materials &amp; supplies</b>	<b>131,296</b>	<b>145,000</b>	<b>145,000</b>	<b>42,530</b>	<b>94,470</b>	<b>137,000</b>		<b>151,000</b>	

**Animal Control (Continued)**  
**Account Number: 001-430180**

Description	2023		2024				2025		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
<b>Other charges:</b>									
Travel	9,816	15,000	15,000	724	14,276	15,000	0.00%	15,000	0.00%
Official Fees	300	500	500	150	(150)	-	-100.00%	-	0.00%
<b>Total other charges</b>	<b>10,116</b>	<b>15,500</b>	<b>15,500</b>	<b>874</b>	<b>14,126</b>	<b>15,000</b>		<b>15,000</b>	
<b>Capital outlay:</b>									
Improvements Other Than Buildings	-	-	-	-	8,000	8,000	0.00%	8,000	0.00%
Acquisition Of Motor Vehicles	-	-	-	-	-	-	0.00%	50,000	0.00%
Major Repairs	-	25,000	25,000	-	25,000	25,000	0.00%	25,000	0.00%
Other Fees	-	3,000	3,000	3,500	(500)	3,000	0.00%	3,000	0.00%
<b>Total capital outlay</b>	<b>-</b>	<b>28,000</b>	<b>28,000</b>	<b>3,500</b>	<b>32,500</b>	<b>36,000</b>		<b>86,000</b>	
<b>Total expenditures</b>	<b>\$ 1,023,698</b>	<b>\$ 1,250,773</b>	<b>\$ 1,250,773</b>	<b>\$ 521,464</b>	<b>\$ 648,034</b>	<b>\$ 1,169,498</b>		<b>\$ 1,318,320</b>	
<b>Funding source:</b>									
General Fund	\$ 954,733	\$ 1,195,773	\$ 1,195,773	\$ 493,984	\$ 616,514	\$ 1,110,498	-7.13%	\$ 1,263,320	13.76%
Animal Control	68,965	55,000	55,000	27,480	31,520	59,000	7.27%	55,000	-6.78%
<b>Total</b>	<b>\$ 1,023,698</b>	<b>\$ 1,250,773</b>	<b>\$ 1,250,773</b>	<b>\$ 521,464</b>	<b>\$ 648,034</b>	<b>\$ 1,169,498</b>		<b>\$ 1,318,320</b>	

**Animal Control**  
**Account Number: 001-430180**  
**Narrative Explanation of Capital Outlay**  
**For Requested Year 2025**

<b>Capital undefined Outlay:</b>	<b>Amount</b>	<b>Detailed Description</b>	<b>Sub-total</b>
Improvements Other Than Buildings	\$ 8,000	Improvements Other than Buildings	\$ 8,000
Acquisition Of Motor Vehicles	\$ 50,000	Truck with Sub Wagon	\$ 50,000
Major Repairs	\$ 25,000	New Fence around Garbage Dumpster to Prevent Hurricane Impacts	\$ 25,000
Other Fees	\$ 3,000	Other Fees	\$ 3,000
<b>Grand Total Requested:</b>	<b>\$ 86,000</b>		

**Health & Safety Rehab**  
**Account Number: 001-430225**

Description	2023			2024			2025		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
<b>Expenditures:</b>									
<b>Personal services:</b>									
Regular Salaries & Wages	\$ 59,117	\$ 74,556	\$ 74,556	\$ 32,951	\$ 37,049	\$ 70,000	-6.11%	\$ 87,000	24.29%
FICA	1,862	2,315	2,315	932	1,068	2,000	-13.61%	3,000	50.00%
Retirement	3,344	4,280	4,280	2,060	2,440	4,500	5.14%	5,000	11.11%
Life/Health Insurance	2,824	4,280	4,280	2,013	2,337	4,350	1.64%	13,000	198.85%
Workmen's Compensation	817	1,012	1,012	480	570	1,050	3.75%	1,500	42.86%
Unemployment	6	10	10	3	7	10	0.00%	10	0.00%
Medicare	862	1,081	1,081	481	569	1,050	-2.87%	1,300	23.81%
Disability	78	177	177	44	46	90	-49.15%	100	11.11%
Deferred Compensation	677	1,001	1,001	394	456	850	-15.08%	2,000	135.29%
Dental	50	65	65	30	30	60	-7.69%	60	0.00%
OPEB Contribution	1,018	1,303	1,303	627	723	1,350	3.61%	1,400	3.70%
Miscellaneous	-	-	-	47	(47)	-	0.00%	-	0.00%
<b>Total personal services</b>	<b>70,655</b>	<b>90,080</b>	<b>90,080</b>	<b>40,062</b>	<b>45,248</b>	<b>85,310</b>		<b>114,370</b>	
<b>Operating services:</b>									
Rentals	1,850	1,000	1,000	450	(450)	-	-100.00%	-	0.00%
Maintenance Of Property & Equipment	51,301	50,000	50,000	14,797	35,216	50,013	0.03%	50,000	-0.03%
Professional Services	500	-	-	1,750	(1,750)	-	0.00%	-	0.00%
<b>Total operating services</b>	<b>53,651</b>	<b>51,000</b>	<b>51,000</b>	<b>16,997</b>	<b>33,016</b>	<b>50,013</b>		<b>50,000</b>	
<b>Materials &amp; supplies:</b>									
Non Consumable Office Supplies	1,084	-	-	-	-	-	0.00%	-	0.00%
Educational, Recreational And Culture	39	-	-	-	-	-	0.00%	-	0.00%
Food & Clothing	591	1,000	1,000	(1)	501	500	-50.00%	800	60.00%
Maintenance Of Buildings & Grounds	860	5,000	5,000	374	(374)	-	-100.00%	-	0.00%
Miscellaneous	20,379	20,000	20,000	11,154	13,618	24,772	23.86%	10,000	-59.63%
Equipment And Vehicle Repair Parts	67	-	-	9	(9)	-	0.00%	-	0.00%
Misc. (Only Roads & Drainage) Chemicals	66	-	-	-	-	-	0.00%	-	0.00%
Tools And Equipment	2,890	1,000	1,000	327	700	1,027	2.70%	1,000	-2.63%
<b>Total materials &amp; supplies</b>	<b>25,976</b>	<b>27,000</b>	<b>27,000</b>	<b>11,863</b>	<b>14,436</b>	<b>26,299</b>		<b>11,800</b>	
<b>Other charges:</b>									
RECOGNITION	352	-	-	-	-	-	0.00%	-	0.00%
Official Fees	235	-	-	175	(175)	-	0.00%	-	0.00%
<b>Total materials &amp; supplies</b>	<b>587</b>	<b>-</b>	<b>-</b>	<b>175</b>	<b>(175)</b>	<b>-</b>		<b>-</b>	
<b>Total expenditures</b>	<b>\$ 150,869</b>	<b>\$ 168,080</b>	<b>\$ 168,080</b>	<b>\$ 69,097</b>	<b>\$ 92,525</b>	<b>\$ 161,622</b>		<b>\$ 176,170</b>	



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

Description	2023	2024				2025			
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
<b>Expenditures:</b>									
<b>Operating services:</b>									
Maintenance Of Property & Equipment	\$ -	\$ 5,000	\$ 5,000	\$ -	\$ 5,000	\$ 5,000	0.00%	\$ 5,000	0.00%
<b>Total operating services</b>	-	<b>5,000</b>	<b>5,000</b>	-	<b>5,000</b>	<b>5,000</b>		<b>5,000</b>	
<b>Total expenditures</b>	<u>\$ -</u>	<u>\$ 5,000</u>	<u>\$ 5,000</u>	<u>\$ -</u>	<u>\$ 5,000</u>	<u>\$ 5,000</u>		<u>\$ 5,000</u>	

**Housing Preservation  
Account Number: 001-430227**

Description	2023			2024			2025		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
<b>Expenditures:</b>									
<b>Operating services:</b>									
Advertising, Dues & Subscriptions	\$ 44	\$ 55	\$ 55	54	1	55	0.00%	\$ 100	81.82%
Maintenance Of Property & Equipment	45,655	100,000	100,000	-	40,000	40,000	-60.00%	80,000	100.00%
Professional Services	9,750	10,000	10,000	-	1,000	1,000	-90.00%	3,000	200.00%
<b>Total operating services</b>	<b>55,449</b>	<b>110,055</b>	<b>110,055</b>	<b>54</b>	<b>41,001</b>	<b>41,055</b>		<b>83,100</b>	
<b>Total expenditures</b>	<b>\$ 55,449</b>	<b>\$ 110,055</b>	<b>\$ 110,055</b>	<b>\$ 54</b>	<b>\$ 41,001</b>	<b>\$ 41,055</b>		<b>\$ 83,100</b>	
<b>Funding source:</b>									
General Fund	\$ (49,706)	\$ 58,180	\$ 58,180	\$ 54	\$ (10,874)	\$ (10,820)	-118.60%	\$ (20,275)	87.38%
Federal Grant	105,155	51,875	51,875	-	51,875	51,875	0.00%	103,375	99.28%
<b>Total</b>	<b>\$ 55,449</b>	<b>\$ 110,055</b>	<b>\$ 110,055</b>	<b>\$ 54</b>	<b>\$ 41,001</b>	<b>\$ 41,055</b>		<b>\$ 83,100</b>	

**HUD/Home Rental Assistance  
Account Number: 001-430230**

Description	2023			2024			2025		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
<b>Expenditures:</b>									
<b>Personal services:</b>									
Regular Salaries & Wages	\$ -	\$ -	\$ -	\$ 3,606	\$ 4,194	\$ 7,800	0.00%	\$ 8,000	2.56%
Retirement	-	-	-	415	475	890	0.00%	1,000	12.36%
Life/Health Insurance	-	-	-	1,294	1,506	2,800	0.00%	3,200	14.29%
Workmen's Compensation	-	-	-	6	9	15	0.00%	20	33.33%
Unemployment	-	-	-	-	1	1	0.00%	5	400.00%
Medicare	-	-	-	51	59	110	0.00%	200	81.82%
Disability	-	-	-	9	11	20	0.00%	20	0.00%
Deferred Compensation	-	-	-	13	17	30	0.00%	100	233.33%
OPEB Contribution	-	-	-	126	144	270	0.00%	300	11.11%
<b>Total personal services</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,520</b>	<b>6,416</b>	<b>11,936</b>		<b>12,845</b>	
<b>Operating services:</b>									
Rentals	7,056	-	-	51,467	41,527	92,994	0.00%	50,000	-46.23%
<b>Total operating services</b>	<b>7,056</b>	<b>-</b>	<b>-</b>	<b>51,467</b>	<b>41,527</b>	<b>92,994</b>		<b>50,000</b>	
<b>Total expenditures</b>	<b>\$ 7,056</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 56,987</b>	<b>\$ 47,943</b>	<b>\$ 104,930</b>		<b>\$ 62,845</b>	

**Community Services  
Account Number: 001-430231**

Description	2023			2024			2025		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
<b>Expenditures:</b>									
<b>Personal services:</b>									
Regular Salaries & Wages	\$ 392,282	\$ 419,708	\$ 419,708	\$ 179,798	\$ 190,202	\$ 370,000	-11.84%	\$ 415,000	12.16%
Per Diem	2,100	3,500	3,500	2,340	1,160	3,500	0.00%	3,500	0.00%
FICA	154	200	200	145	5	150	-25.00%	200	33.33%
Retirement	46,690	48,266	48,266	45,132	21,868	67,000	38.81%	48,000	-28.36%
Life/Health Insurance	76,935	104,507	104,507	35,649	37,352	73,000	-30.15%	187,000	156.16%
Workmen's Compensation	535	546	546	309	341	650	19.05%	800	23.08%
Unemployment	41	50	50	18	22	40	-20.00%	50	25.00%
Medicare	5,094	6,036	6,036	2,269	2,331	4,600	-23.79%	6,100	32.61%
Disability	1,115	1,259	1,259	445	505	950	-24.54%	1,000	5.26%
Deferred Compensation	7,991	9,797	9,797	3,564	4,436	8,000	-18.34%	17,000	112.50%
Dental	738	1,056	1,056	308	292	600	-43.18%	800	33.33%
OPEB Contribution	14,223	14,690	14,690	6,298	6,702	13,000	-11.50%	15,000	15.38%
Miscellaneous	(90)	500	500	-	-	-	-100.00%	500	0.00%
<b>Total personal services</b>	<b>547,808</b>	<b>610,115</b>	<b>610,115</b>	<b>276,275</b>	<b>265,216</b>	<b>541,490</b>		<b>694,950</b>	
<b>Operating services:</b>									
Advertising, Dues & Subscriptions	8,648	8,500	8,500	4,150	5,499	9,649	13.52%	9,200	-4.65%
Printing, Duplication, Typing	3,705	2,000	2,000	2,353	(1,020)	1,333	-33.35%	2,000	50.04%
Electrical (Light And Power)	11,791	12,000	12,000	9,380	1,120	10,500	-12.50%	12,000	14.29%
Water	15,980	12,000	12,000	10,045	1,955	12,000	0.00%	12,000	0.00%
Postage And Box Rent	986	-	-	436	(436)	-	0.00%	-	0.00%
Telephone	2,441	4,000	4,000	1,123	2,895	4,018	0.45%	4,000	-0.45%
Rentals	21,303	20,000	20,000	8,914	11,086	20,000	0.00%	20,000	0.00%
Maintenance Of Property & Equipment	1,588	15,000	15,000	2,535	10,372	12,907	-13.95%	15,000	16.22%
Contractual Services	65,884	30,000	30,000	59,258	(28,480)	30,778	2.59%	33,500	8.84%
Insurance - Fire & Casualty Property	20,858	19,030	19,030	5,928	8,994	14,922	-21.59%	13,490	-9.60%
Insurance - Auto Coverage	7,387	7,496	7,496	2,443	8,115	10,558	40.85%	12,172	15.29%
Insurance - Employee Liability	797	497	497	162	480	642	29.18%	720	12.15%
Insurance - General Liability	7,198	7,490	7,490	2,441	7,595	10,036	33.99%	11,392	13.51%
<b>Total operating services</b>	<b>168,566</b>	<b>138,013</b>	<b>138,013</b>	<b>109,168</b>	<b>28,175</b>	<b>137,343</b>		<b>145,474</b>	

**Community Services (Continued)**  
**Account Number: 001-430231**

Description	2023	2024				2025			
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
<b>Materials &amp; supplies:</b>									
Non Consumable Office Supplies	5,415	10,000	10,000	3,796	5,104	8,900	-11.00%	10,000	12.36%
Office Supplies	14,318	10,500	10,500	2,447	8,068	10,515	0.14%	10,500	-0.14%
Educational, Recreational And Culture	11,641	-	-	506	(506)	-	0.00%	-	0.00%
Medical, Drugs	(639)	1,500	1,500	-	800	800	-46.67%	1,500	87.50%
Food & Clothing	6,539	9,000	9,000	2,106	6,313	8,419	-6.46%	9,000	6.90%
Maintenance Of Buildings & Grounds	3,892	3,500	3,500	1,681	3,194	4,875	39.29%	4,500	-7.69%
Vehicle Supplies(Gas, Oil, Antifreeze)	4,196	5,600	5,600	1,840	3,059	4,899	-12.52%	5,600	14.31%
Equipment And Vehicle Repair Parts	18	-	-	300	(300)	-	0.00%	-	0.00%
Tools And Equipment	-	-	-	203	(203)	-	0.00%	-	0.00%
<b>Total materials &amp; supplies</b>	<b>45,380</b>	<b>40,100</b>	<b>40,100</b>	<b>12,879</b>	<b>25,529</b>	<b>38,408</b>		<b>41,100</b>	
<b>Other charges:</b>									
Travel	424	7,000	7,000	(545)	6,145	5,600	-20.00%	7,000	25.00%
Official Fees	292	-	-	246	(246)	-	0.00%	-	0.00%
<b>Total other charges</b>	<b>716</b>	<b>7,000</b>	<b>7,000</b>	<b>(299)</b>	<b>5,899</b>	<b>5,600</b>		<b>7,000</b>	
<b>Capital outlay:</b>									
Acquisition Of Motor Vehicles	29,257	-	-	-	-	-	0.00%	32,000	0.00%
<b>Total capital outlay</b>	<b>29,257</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>32,000</b>	
<b>Total expenditures</b>	<b>\$ 791,727</b>	<b>\$ 795,228</b>	<b>\$ 795,228</b>	<b>\$ 398,023</b>	<b>\$ 324,819</b>	<b>\$ 722,841</b>		<b>\$ 920,524</b>	

**Community Services**  
**Account Number: 001-430231**  
**Narrative Explanation of Capital Outlay**  
**For Requested Year 2025**

<b>Capital undefined Outlay:</b>	<b>Amount</b>	<b>Detailed Description</b>	<b>Sub-total</b>
Acquisition Of Motor Vehicles	\$ 32,000	One <sup>(1)</sup> new Van to replace 2012 Dodge Caravan with 89,000 miles	\$ 32,000
<b>Grand Total Requested:</b>	<b>\$ 32,000</b>		

**Energy Assistance  
Account Number: 001-430232**

Description	2023			2024			2025		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
<b>Expenditures:</b>									
<b>Personal services:</b>									
Regular Salaries & Wages	\$ 15,599	\$ 14,927	\$ 14,927	\$ 7,216	\$ 8,284	\$ 15,500	3.84%	\$ 16,000	3.23%
FICA	203	200	200	-	-	-	-100.00%	-	0.00%
Retirement	1,416	1,717	1,717	830	970	1,800	4.83%	2,000	11.11%
Life/Health Insurance	2,625	4,288	4,288	2,026	2,324	4,350	1.45%	10,600	143.68%
Workmen's Compensation	20	25	25	12	18	30	20.00%	30	0.00%
Unemployment	2	5	5	1	4	5	0.00%	5	0.00%
Medicare	222	216	216	101	119	220	1.85%	300	36.36%
Disability	33	45	45	18	22	40	-11.11%	40	0.00%
Deferred Compensation	-	100	100	-	-	-	-100.00%	100	0.00%
Dental	26	53	53	17	18	35	-33.96%	40	14.29%
OPEB Contribution	433	522	522	253	288	540	3.45%	600	11.11%
<b>Total personal services</b>	<b>20,579</b>	<b>22,098</b>	<b>22,098</b>	<b>10,474</b>	<b>12,047</b>	<b>22,520</b>		<b>29,715</b>	
<b>Operating services:</b>									
Electrical (Light And Power)	-	-	-	(189)	15,196	15,007	0.00%	15,500	3.29%
<b>Total operating services</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(189)</b>	<b>15,196</b>	<b>15,007</b>		<b>15,500</b>	
<b>Materials &amp; supplies:</b>									
Educational, Recreational And Culture	-	15,000	15,000	-	-	-	-100.00%	-	0.00%
<b>Total materials &amp; supplies</b>	<b>-</b>	<b>15,000</b>	<b>15,000</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	
<b>Total expenditures</b>	<b>\$ 20,579</b>	<b>\$ 37,098</b>	<b>\$ 37,098</b>	<b>\$ 10,285</b>	<b>\$ 27,243</b>	<b>\$ 37,527</b>		<b>\$ 45,215</b>	
<b>Funding source:</b>									
General Fund	\$ (24,408)	\$ (2,902)	\$ (2,902)	\$ (1,824)	\$ (5)	\$ (1,830)	-36.94%	\$ 1,138	-162.19%
Federal Grant	44,987	40,000	40,000	12,109	27,248	39,357	-1.61%	44,077	11.99%
<b>Total</b>	<b>\$ 20,579</b>	<b>\$ 37,098</b>	<b>\$ 37,098</b>	<b>\$ 10,285</b>	<b>\$ 27,243</b>	<b>\$ 37,527</b>		<b>\$ 45,215</b>	

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

Description	2023			2024			2025		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
<b>Expenditures:</b>									
<b>Personal services:</b>									
Regular Salaries & Wages	-	-	-	9,835	8,765	18,600	0.00%	29,000	55.91%
FICA	-	-	-	610	545	1,155	0.00%	1,800	55.84%
Workmen's Compensation	-	-	-	338	302	640	0.00%	1,000	56.25%
Unemployment	-	-	-	1	1	2	0.00%	5	150.00%
Medicare	-	-	-	143	127	270	0.00%	500	85.19%
<b>Total personal services</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>10,927</b>	<b>9,740</b>	<b>20,667</b>		<b>32,305</b>	
<b>Operating services:</b>									
Printing, Duplication, Typing	141	1,100	1,100	1,214	286	1,500	36.36%	1,500	0.00%
Rentals	9,883	5,600	5,600	-	10,407	10,407	85.84%	10,600	1.85%
Contractual Services	40,156	42,500	42,500	5,709	(5,709)	-	-100.00%	-	0.00%
Professional Services	15,495	13,000	13,000	-	15,495	15,495	19.19%	16,000	3.26%
Insurance - Employee Liability	28	17	17	6	30	36	111.76%	45	25.00%
Insurance - General Liability	268	283	283	92	513	605	113.78%	769	27.11%
<b>Total operating services</b>	<b>65,971</b>	<b>62,500</b>	<b>62,500</b>	<b>7,021</b>	<b>21,022</b>	<b>28,043</b>		<b>28,914</b>	
<b>Materials &amp; supplies:</b>									
Non Consumable Office Supplies	1,130	-	-	-	-	-	0.00%	-	0.00%
Office Supplies	106	-	-	49	(49)	-	0.00%	-	0.00%
Educational, Recreational And Culture	975	-	-	-	-	-	0.00%	-	0.00%
Food & Clothing	12,717	15,000	15,000	7,374	5,064	12,438	-17.08%	15,000	20.60%
Maintenance Of Buildings & Grounds	1,613	-	-	1,143	(1,143)	-	0.00%	-	0.00%
Miscellaneous	-	700	700	32	539	571	-18.43%	700	22.59%
<b>Total materials &amp; supplies</b>	<b>16,541</b>	<b>15,700</b>	<b>15,700</b>	<b>8,598</b>	<b>4,411</b>	<b>13,009</b>		<b>15,700</b>	
<b>Total expenditures</b>	<b>\$ 82,512</b>	<b>\$ 78,200</b>	<b>\$ 78,200</b>	<b>\$ 26,546</b>	<b>\$ 35,173</b>	<b>\$ 61,719</b>		<b>\$ 76,919</b>	
<b>Funding source:</b>									
General Fund	\$ 70,889	\$ 67,200	\$ 67,200	\$ 26,546	\$ 24,173	\$ 50,719	-24.53%	\$ 65,919	29.97%
Federal Grant	11,623	11,000	11,000	-	11,000	11,000	0.00%	11,000	0.00%
<b>Total</b>	<b>\$ 82,512</b>	<b>\$ 78,200</b>	<b>\$ 78,200</b>	<b>\$ 26,546</b>	<b>\$ 35,173</b>	<b>\$ 61,719</b>		<b>\$ 76,919</b>	



**Community Service Centers**  
**Account Number: 001-430234**

Description	2023			2024			2025		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
<b>Expenditures:</b>									
<b>Personal services:</b>									
Regular Salaries & Wages	\$ 164,330	\$ 252,170	\$ 252,170	\$ 86,547	\$ 171,453	\$ 258,000	2.31%	\$ 262,000	1.55%
FICA	1,574	2,959	2,959	994	5,706	6,700	126.43%	7,000	4.48%
Retirement	15,979	16,919	16,919	8,110	9,391	17,500	3.43%	21,000	20.00%
Life/Health Insurance	33,358	39,329	39,329	18,318	21,182	39,500	0.43%	59,000	49.37%
Workmen's Compensation	353	1,068	1,068	240	1,060	1,300	21.72%	1,300	0.00%
Unemployment	17	25	25	9	21	30	20.00%	30	0.00%
Medicare	2,326	3,656	3,656	1,227	2,473	3,700	1.20%	4,000	8.11%
Disability	384	600	600	175	175	350	-41.67%	500	42.86%
Deferred Compensation	715	1,237	1,237	344	406	750	-39.37%	1,400	86.67%
Dental	349	375	375	174	176	350	-6.67%	400	14.29%
OPEB Contribution	4,863	5,150	5,150	2,468	2,932	5,400	4.85%	6,000	11.11%
Miscellaneous	92	-	-	195	(195)	-	0.00%	-	0.00%
<b>Total personal services</b>	<b>224,340</b>	<b>323,488</b>	<b>323,488</b>	<b>118,801</b>	<b>214,780</b>	<b>333,580</b>		<b>362,630</b>	
<b>Operating services:</b>									
Advertising, Dues & Subscriptions	-	3,500	3,500	-	2,100	2,100	-40.00%	2,000	-4.76%
Printing, Duplication, Typing	590	500	500	479	200	679	35.80%	700	3.09%
Electrical (Light And Power)	11,502	8,000	8,000	4,811	3,499	8,310	3.88%	8,000	-3.73%
Natural Gas	40	-	-	100	(100)	-	0.00%	-	0.00%
Water	3,516	1,000	1,000	1,093	499	1,592	59.20%	1,500	-5.78%
Postage And Box Rent	105	-	-	-	-	-	0.00%	-	0.00%
Telephone	8,350	6,000	6,000	4,428	2,682	7,110	18.50%	7,000	-1.55%
Rentals	3,707	-	-	437	(437)	-	0.00%	-	0.00%
Maintenance Of Property & Equipment	1,018	1,500	1,500	2,623	1,000	3,622	141.47%	3,500	-3.37%
Contractual Services	68,319	50,000	50,000	18,940	31,294	50,234	0.47%	50,000	-0.47%
Professional Services	85	-	-	137	(137)	-	0.00%	-	0.00%
Insurance - Fire & Casualty Property	4,964	9,450	9,450	-	-	-	-100.00%	-	0.00%
Insurance - Employee Liability	372	226	226	74	195	269	19.03%	293	8.92%
Insurance - General Liability	3,548	3,737	3,737	1,218	3,301	4,519	20.93%	4,951	9.56%
<b>Total operating services</b>	<b>106,116</b>	<b>83,913</b>	<b>83,913</b>	<b>34,340</b>	<b>44,096</b>	<b>78,435</b>		<b>77,944</b>	

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

Description	2023	2024				2025			
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
<b>Materials &amp; supplies:</b>									
Non Consumable Office Supplies	4,945	6,800	6,800	27	6,099	6,126	-9.91%	6,800	11.00%
Office Supplies	1,280	2,500	2,500	606	1,582	2,188	-12.48%	2,500	14.26%
Educational, Recreational And Culture	31,102	75,500	75,500	19,856	55,554	75,410	-0.12%	75,500	0.12%
Medical, Drugs	63	-	-	-	-	-	0.00%	-	0.00%
Food & Clothing	17,212	7,500	7,500	9,453	4,452	13,905	85.40%	12,800	-7.95%
Maintenance Of Buildings & Grounds	7,772	2,500	2,500	2,932	2,368	5,300	112.00%	5,000	-5.66%
Miscellaneous	197	-	-	18	(18)	-	0.00%	-	0.00%
Equipment And Vehicle Repair Parts	-	-	-	729	(729)	-	0.00%	-	0.00%
Tools And Equipment	132	-	-	-	-	-	0.00%	-	0.00%
<b>Total materials &amp; supplies</b>	<b>62,703</b>	<b>94,800</b>	<b>94,800</b>	<b>33,621</b>	<b>69,308</b>	<b>102,929</b>		<b>102,600</b>	
<b>Other charges:</b>									
Travel	207	1,200	1,200	223	777	1,000	-16.67%	1,200	20.00%
<b>Total other charges</b>	<b>207</b>	<b>1,200</b>	<b>1,200</b>	<b>223</b>	<b>777</b>	<b>1,000</b>		<b>1,200</b>	
<b>Capital outlay:</b>									
Office Equipment	8,056	-	-	-	-	-	0.00%	-	0.00%
<b>Total capital outlay</b>	<b>8,056</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	
<b>Total expenditures</b>	<b>\$ 401,422</b>	<b>\$ 503,401</b>	<b>\$ 503,401</b>	<b>\$ 186,985</b>	<b>\$ 328,961</b>	<b>\$ 515,944</b>		<b>\$ 544,374</b>	
General Fund	\$ 371,422	\$ 473,401	\$ 473,401	\$ 166,985	\$ 318,961	\$ 485,944	2.65%	\$ 514,374	5.85%
SPLIT - Community Services	30,000	30,000	30,000	20,000	10,000	30,000	0.00%	30,000	0.00%
<b>Total</b>	<b>\$ 401,422</b>	<b>\$ 503,401</b>	<b>\$ 503,401</b>	<b>\$ 186,985</b>	<b>\$ 328,961</b>	<b>\$ 515,944</b>		<b>\$ 544,374</b>	

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

Description	2023	2024					2025		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
<b>Expenditures:</b>									
<b>Operating services:</b>									
Maintenance Of Property & Equipment	8,491	-	-	2,518	7,482	10,000	0.00%	10,000	0.00%
Professional Services	1,450	-	-	-	-	-	0.00%	-	0.00%
<b>Total operating services</b>	<b>9,941</b>	<b>-</b>	<b>-</b>	<b>2,518</b>	<b>7,482</b>	<b>10,000</b>		<b>10,000</b>	
<b>Materials &amp; supplies:</b>									
Office Supplies	375	-	-	18	(18)	-	0.00%	-	0.00%
Educational, Recreational And Culture	2,216	8,000	8,000	6,273	1,280	7,553	-5.59%	8,000	5.92%
Food & Clothing	8,005	12,000	12,000	2,788	13,012	15,800	31.67%	14,000	-11.39%
Maintenance Of Buildings & Grounds	8,130	-	-	189	(189)	-	0.00%	-	0.00%
Equipment And Vehicle Repair Parts	192	-	-	-	-	-	0.00%	-	0.00%
<b>Total materials &amp; supplies</b>	<b>18,918</b>	<b>20,000</b>	<b>20,000</b>	<b>9,268</b>	<b>14,085</b>	<b>23,353</b>		<b>22,000</b>	
<b>Total expenditures</b>	<b>\$ 28,859</b>	<b>\$ 20,000</b>	<b>\$ 20,000</b>	<b>\$ 11,786</b>	<b>\$ 21,567</b>	<b>\$ 33,353</b>		<b>\$ 32,000</b>	

**Liheap - Administration**  
**Account Number: 001-430246**

Description	2023			2024			2025		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
<b>Expenditures:</b>									
<b>Personal services:</b>									
Regular Salaries & Wages	\$ 22,607	\$ 23,023	\$ 23,023	\$ 11,705	\$ 13,295	\$ 25,000	8.59%	\$ 25,500	2.00%
Retirement	2,600	2,698	2,698	1,346	1,554	2,900	7.49%	3,000	3.45%
Life/Health Insurance	2,012	2,357	2,357	1,185	1,365	2,550	8.19%	8,000	213.73%
Workmen's Compensation	30	32	32	20	25	45	40.63%	50	11.11%
Unemployment	2	5	5	1	4	5	0.00%	5	0.00%
Disability	61	69	69	29	31	60	-13.04%	60	0.00%
Deferred Compensation	1,410	1,716	1,716	734	836	1,570	-8.51%	3,000	91.08%
Dental	32	35	35	18	22	40	14.29%	35	-12.50%
OPEB Contribution	791	856	856	410	490	900	5.14%	1,000	11.11%
<b>Total personal services</b>	<b>29,545</b>	<b>30,791</b>	<b>30,791</b>	<b>15,448</b>	<b>17,622</b>	<b>33,070</b>		<b>40,650</b>	
<b>Total expenditures</b>	<b>\$ 29,545</b>	<b>\$ 30,791</b>	<b>\$ 30,791</b>	<b>\$ 15,448</b>	<b>\$ 17,622</b>	<b>\$ 33,070</b>		<b>\$ 40,650</b>	

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

Description	2023			2024			2025		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
<b>Expenditures:</b>									
<b>Personal services:</b>									
Regular Salaries & Wages	\$ 23,490	\$ 25,000	\$ 25,000	\$ 11,744	\$ 12,756	\$ 24,500	-2.00%	\$ 26,000	6.12%
Retirement	1,725	2,875	2,875	1,336	1,554	2,890	0.52%	2,900	0.35%
Life/Health Insurance	3,581	6,940	6,940	3,145	3,665	6,810	-1.87%	8,000	17.47%
Workmen's Compensation	20	35	35	20	25	45	28.57%	50	11.11%
Unemployment	1	5	5	1	4	5	0.00%	5	0.00%
Medicare	220	370	370	170	200	370	0.00%	400	8.11%
Disability	40	60	60	29	31	60	0.00%	60	0.00%
Deferred Compensation	439	915	915	327	383	710	-22.40%	1,100	54.93%
Dental	11	39	39	9	11	20	-48.72%	20	0.00%
OPEB Contribution	525	875	875	407	493	900	2.86%	1,000	11.11%
<b>Total personal services</b>	<b>30,052</b>	<b>37,114</b>	<b>37,114</b>	<b>17,188</b>	<b>19,122</b>	<b>36,310</b>		<b>39,535</b>	
<b>Operating services:</b>									
Insurance - Employee Liability	10	10	10	3	15	18	80.00%	22	22.22%
Insurance - General Liability	69	164	164	54	244	298	81.71%	367	23.15%
<b>Total operating services</b>	<b>79</b>	<b>174</b>	<b>174</b>	<b>57</b>	<b>259</b>	<b>316</b>		<b>389</b>	
<b>Total expenditures</b>	<b>\$ 30,131</b>	<b>\$ 37,288</b>	<b>\$ 37,288</b>	<b>\$ 17,245</b>	<b>\$ 19,381</b>	<b>\$ 36,626</b>		<b>\$ 39,924</b>	
<b>Funding source:</b>									
General Fund	\$ (4,645)	\$ 17,288	\$ 17,288	\$ 2,789	\$ 7,837	\$ 10,626	-38.54%	\$ 9,997	-5.92%
CSBG-Administration	34,776	20,000	20,000	14,456	11,544	26,000	30.00%	29,927	15.10%
<b>Total</b>	<b>\$ 30,131</b>	<b>\$ 37,288</b>	<b>\$ 37,288</b>	<b>\$ 17,245</b>	<b>\$ 19,381</b>	<b>\$ 36,626</b>		<b>\$ 39,924</b>	

**CSBG - Program Activities**  
**Account Number: 001-430248**

Description	2023			2024			2025		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
<b>Expenditures:</b>									
<b>Personal services:</b>									
Regular Salaries & Wages	\$ 46,085	\$ 49,550	\$ 49,550	\$ 21,911	\$ 30,089	\$ 52,000	4.94%	\$ 54,000	3.85%
FICA	3	-	-	-	-	-	0.00%	-	0.00%
Retirement	4,640	5,698	5,698	2,507	2,693	5,200	-8.74%	7,000	34.62%
Life/Health Insurance	7,708	10,063	10,063	4,351	4,149	8,500	-15.53%	26,000	205.88%
Workmen's Compensation	53	65	65	37	43	80	23.08%	100	25.00%
Unemployment	4	10	10	2	3	5	-50.00%	10	100.00%
Medicare	484	718	718	263	287	550	-23.40%	800	45.45%
Disability	118	149	149	53	57	110	-26.17%	200	81.82%
Deferred Compensation	807	1,574	1,574	437	563	1,000	-36.47%	3,000	200.00%
Dental	74	119	119	35	35	70	-41.18%	100	42.86%
OPEB Contribution	1,414	1,734	1,734	769	831	1,600	-7.73%	2,000	25.00%
<b>Total personal services</b>	<b>61,390</b>	<b>69,680</b>	<b>69,680</b>	<b>30,365</b>	<b>38,750</b>	<b>69,115</b>		<b>93,210</b>	
<b>Operating services:</b>									
Electrical (Light And Power)	1,047	1,500	1,500	2,188	(1,658)	530	-64.67%	1,500	183.02%
Water	6,209	1,500	1,500	4,391	354	4,745	216.33%	1,500	-68.39%
Rentals	4,600	5,000	5,000	1,421	1,979	3,400	-32.00%	5,000	47.06%
Insurance - General Liability	702	739	739	241	514	755	2.17%	771	2.12%
<b>Total operating services</b>	<b>12,558</b>	<b>8,739</b>	<b>8,739</b>	<b>8,241</b>	<b>1,189</b>	<b>9,430</b>		<b>8,771</b>	
<b>Materials &amp; supplies:</b>									
Educational, Recreational And Culture	1,165	-	-	-	-	-	0.00%	-	0.00%
Food & Clothing	4,244	-	-	-	-	-	0.00%	-	0.00%
Miscellaneous	-	-	-	2,516	(2,516)	-	0.00%	-	0.00%
<b>Total materials &amp; supplies</b>	<b>5,409</b>	<b>-</b>	<b>-</b>	<b>2,516</b>	<b>(2,516)</b>	<b>-</b>		<b>-</b>	
<b>Total expenditures</b>	<b>\$ 79,357</b>	<b>\$ 78,419</b>	<b>\$ 78,419</b>	<b>\$ 41,122</b>	<b>\$ 37,423</b>	<b>\$ 78,545</b>		<b>\$ 101,981</b>	
<b>Funding source:</b>									
General Fund	\$ 12,520	\$ 21,919	\$ 21,919	\$ 7,225	\$ 14,820	\$ 22,045	0.57%	\$ 23,253	5.48%
CSBG-Program Activities	66,837	56,500	56,500	33,897	22,603	56,500	0.00%	78,728	39.34%
<b>Total</b>	<b>\$ 79,357</b>	<b>\$ 78,419</b>	<b>\$ 78,419</b>	<b>\$ 41,122</b>	<b>\$ 37,423</b>	<b>\$ 78,545</b>		<b>\$ 101,981</b>	

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

Description	2023			2024			2025		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
<b>Expenditures:</b>									
<b>Personal services:</b>									
Regular Salaries & Wages	\$ 41,232	\$ 37,221	\$ 37,221	\$ 17,915	\$ 21,085	\$ 39,000	4.78%	\$ 40,000	2.56%
Retirement	4,742	4,280	4,280	2,060	2,340	4,400	2.80%	5,000	13.64%
Life/Health Insurance	4,549	4,321	4,321	2,013	2,387	4,400	1.83%	13,000	195.45%
Workmen's Compensation	54	50	50	31	40	70	40.00%	100	42.86%
Unemployment	4	5	5	2	3	5	0.00%	10	100.00%
Medicare	604	540	540	262	313	575	6.48%	600	4.35%
Disability	116	112	112	44	46	90	-19.64%	100	11.11%
Deferred Compensation	961	1,144	1,144	394	456	850	-25.70%	2,600	205.88%
Dental	70	65	65	30	30	60	-7.69%	60	0.00%
OPEB Contribution	1,443	1,303	1,303	627	773	1,400	7.44%	1,500	7.14%
<b>Total personal services</b>	<b>53,775</b>	<b>49,041</b>	<b>49,041</b>	<b>23,378</b>	<b>27,473</b>	<b>50,850</b>		<b>62,970</b>	
<b>Operating services:</b>									
Telephone	517	-	-	216	(216)	-	0.00%	-	0.00%
Maintenance Of Property & Equipment	65,352	350,549	350,549	101,561	124,307	225,868	-35.57%	328,239	45.32%
Contractual Services	1,560	-	-	1,280	(1,280)	-	0.00%	-	0.00%
Professional Services	11,330	20,000	20,000	8,450	3,590	12,040	-39.80%	20,000	66.11%
Insurance - Employee Liability	77	47	47	15	30	45	-4.26%	45	0.00%
Insurance - General Liability	735	775	775	252	510	762	-1.68%	765	0.39%
<b>Total operating services</b>	<b>79,571</b>	<b>371,371</b>	<b>371,371</b>	<b>111,774</b>	<b>126,941</b>	<b>238,715</b>		<b>349,049</b>	
<b>Materials &amp; supplies:</b>									
Non Consumable Office Supplies	16	-	-	245	(245)	-	0.00%	-	0.00%
Office Supplies	-	2,500	2,500	-	1,045	1,045	-58.20%	2,500	139.23%
Food & Clothing	-	200	200	-	200	200	0.00%	200	0.00%
<b>Total materials &amp; supplies</b>	<b>16</b>	<b>2,700</b>	<b>2,700</b>	<b>245</b>	<b>1,000</b>	<b>1,245</b>		<b>2,700</b>	
<b>Other charges:</b>									
Travel	1,038	2,800	2,800	550	950	1,500	-46.43%	2,800	86.67%
Official Fees	1,250	2,400	2,400	1,430	1,080	2,510	4.58%	2,400	-4.38%
<b>Total other charges</b>	<b>2,288</b>	<b>5,200</b>	<b>5,200</b>	<b>1,980</b>	<b>2,030</b>	<b>4,010</b>		<b>5,200</b>	
<b>Total expenditures</b>	<b>\$ 135,650</b>	<b>\$ 428,312</b>	<b>\$ 428,312</b>	<b>\$ 137,377</b>	<b>\$ 157,444</b>	<b>\$ 294,820</b>		<b>\$ 419,919</b>	
<b>Funding source:</b>									
General Fund	\$ 25,567	\$ 344,786	\$ 344,786	\$ 137,377	\$ 74,018	\$ 211,394	-38.69%	\$ 311,309	47.26%
Federal Grant	110,083	83,526	83,526	-	83,426	83,426	-0.12%	108,610	30.19%
<b>Total</b>	<b>\$ 135,650</b>	<b>\$ 428,312</b>	<b>\$ 428,312</b>	<b>\$ 137,377</b>	<b>\$ 157,444</b>	<b>\$ 294,820</b>		<b>\$ 419,919</b>	

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

Description	2023			2024			2025		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
<b>Expenditures:</b>									
<b>Personal services:</b>									
Regular Salaries & Wages	\$ 10,429	\$ 20,670	\$ 20,670	\$ -	\$ -	\$ -	-100.00%	\$ -	0.00%
FICA	647	1,282	1,282	-	-	-	-100.00%	-	0.00%
Workmen's Compensation	14	27	27	-	-	-	-100.00%	-	0.00%
Unemployment	1	5	5	-	-	-	-100.00%	-	0.00%
Medicare	151	300	300	-	-	-	-100.00%	-	0.00%
<b>Total personal services</b>	<b>11,242</b>	<b>22,284</b>	<b>22,284</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	
<b>Total expenditures</b>	<b>\$ 11,242</b>	<b>\$ 22,284</b>	<b>\$ 22,284</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>		<b>\$ -</b>	



**Community Center  
Account Number: 001-450300**

Description	2023	2024				2025			
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
<b>Expenditures:</b>									
<b>Personal services:</b>									
Miscellaneous	-	300	300	-	-	-	-100.00%	-	0.00%
<b>Total personal services</b>	<b>-</b>	<b>300</b>	<b>300</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	
<b>Operating services:</b>									
Advertising, Dues & Subscriptions	2,705	6,557	6,557	3,109	3,448	6,557	0.00%	6,557	0.00%
Printing, Duplication, Typing	-	7,000	7,000	140	6,860	7,000	0.00%	7,000	0.00%
Electrical (Light And Power)	78,724	70,800	70,800	27,974	42,826	70,800	0.00%	70,800	0.00%
Natural Gas	8,981	15,600	15,600	5,093	10,507	15,600	0.00%	15,600	0.00%
Water	1,094	3,400	3,400	1,485	1,915	3,400	0.00%	38,400	1029.41%
Postage And Box Rent	-	4,450	4,450	680	3,770	4,450	0.00%	2,000	-55.06%
Telephone	5,100	7,200	7,200	2,892	4,308	7,200	0.00%	7,200	0.00%
Rentals	12,290	23,040	23,040	13,681	9,359	23,040	0.00%	23,040	0.00%
Maintenance Of Property & Equipment	51,682	57,996	57,996	23,901	34,095	57,996	0.00%	57,996	0.00%
Contractual Services	50,338	58,601	58,601	19,587	39,014	58,601	0.00%	58,601	0.00%
Professional Services	6,412	19,200	19,200	11,769	7,432	19,200	0.00%	19,200	0.00%
Merchant Services	6,461	2,400	2,400	5,789	2,611	8,400	250.00%	8,400	0.00%
Insurance - Fire & Casualty Property	261,805	277,216	277,216	94,565	143,465	238,030	-14.14%	215,197	-9.59%
Insurance - Employee Liability	390	236	236	77	240	317	34.32%	361	13.88%
Insurance - General Liability	3,711	3,909	3,909	1,274	4,063	5,337	36.53%	6,095	14.20%
<b>Total operating services</b>	<b>489,693</b>	<b>557,605</b>	<b>557,605</b>	<b>212,016</b>	<b>313,913</b>	<b>525,928</b>		<b>536,447</b>	
<b>Materials &amp; supplies:</b>									
Non Consumable Office Supplies	3,847	15,150	15,150	11,220	3,930	15,150	0.00%	15,150	0.00%
Office Supplies	1,565	3,000	3,000	2,356	644	3,000	0.00%	3,000	0.00%
Educational, Recreational And Culture	640	500	500	2,510	2,490	5,000	900.00%	5,000	0.00%
Medical, Drugs	-	700	700	-	700	700	0.00%	700	0.00%
Food & Clothing	2,530	8,000	8,000	311	7,689	8,000	0.00%	4,500	-43.75%
Maintenance Of Buildings & Grounds	22,002	27,500	27,500	13,386	14,114	27,500	0.00%	27,500	0.00%
Vehicle Supplies(Gas, Oil, Antifreeze)	936	1,000	1,000	-	1,000	1,000	0.00%	1,000	0.00%
Miscellaneous	-	200	200	-	200	200	0.00%	200	0.00%
Gravel, Sand, Dirt And Shells	-	-	-	4,600	(4,600)	-	0.00%	-	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	-	400	400	-	400	400	0.00%	400	0.00%
<b>Total materials &amp; supplies</b>	<b>31,520</b>	<b>56,550</b>	<b>56,550</b>	<b>34,383</b>	<b>26,667</b>	<b>61,050</b>		<b>57,550</b>	
<b>Other charges:</b>									
Travel	-	5,000	5,000	-	5,000	5,000	0.00%	5,000	0.00%
Official Fees	27	200	200	-	200	200	0.00%	200	0.00%
<b>Total other charges</b>	<b>27</b>	<b>5,200</b>	<b>5,200</b>	<b>-</b>	<b>5,200</b>	<b>5,200</b>		<b>5,200</b>	
<b>Capital outlay:</b>									
Improvements Other Than Buildings	-	200,000	200,000	-	200,000	200,000	0.00%	-	-100.00%
Buildings-Grounds-General Plant	19,458	-	-	-	-	-	0.00%	-	0.00%
Office Equipment	6,758	-	-	16,708	-	16,708	0.00%	16,000	-4.24%

**Community Center (Continued)**  
**Account Number: 001-450300**

Description	2023			2024			2025		
	Prior Year Actual	Original Budget	Last Adopted 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
Major Repairs	-	20,000	20,000	-	20,000	20,000	0.00%	20,000	0.00%
<b>Total capital outlay</b>	<b>26,216</b>	<b>220,000</b>	<b>220,000</b>	<b>16,708</b>	<b>220,000</b>	<b>236,708</b>		<b>36,000</b>	
<b>Total expenditures</b>	<b>\$ 547,456</b>	<b>\$ 839,655</b>	<b>\$ 839,655</b>	<b>\$ 263,107</b>	<b>\$ 565,780</b>	<b>\$ 828,886</b>		<b>\$ 635,197</b>	
<b>Funding source:</b>									
General Fund	\$ 489,952	\$ 774,655	\$ 774,655	\$ 216,691	\$ 514,196	\$ 730,886	-5.65%	\$ 537,197	-26.50%
Facility Use Fees	16,874	20,000	20,000	14,997	5,003	20,000	0.00%	20,000	0.00%
Building Rental	40,630	45,000	45,000	31,419	46,581	78,000	73.33%	78,000	0.00%
<b>Total</b>	<b>\$ 547,456</b>	<b>\$ 839,655</b>	<b>\$ 839,655</b>	<b>\$ 263,107</b>	<b>\$ 565,780</b>	<b>\$ 828,886</b>		<b>\$ 635,197</b>	

**Community Center**  
**Account Number: 001-450300**  
**Narrative Explanation of Capital Outlay**  
**For Requested Year 2025**

<b>Capital undefined Outlay:</b>	<b>Amount</b>	<b>Detailed Description</b>	<b>Sub-total</b>
Office Equipment	\$ 16,000	Furniture replacement/Pantry shelving	\$ 16,000
Major Repairs	\$ 20,000	Interior Painting & Lighting Repairs	\$ 20,000
<b>Grand Total Requested:</b>	<b>\$ 36,000</b>		

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

Description	2023			2024			2025		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
<b>Expenditures:</b>									
<b>Personal services:</b>									
Salaries - Non Payroll related	\$ 52,512	\$ 56,000	\$ 56,000	\$ 29,744	\$ 26,256	\$ 56,000	0.00%	\$ 59,000	5.36%
<b>Total personal services</b>	<b>52,512</b>	<b>56,000</b>	<b>56,000</b>	<b>29,744</b>	<b>26,256</b>	<b>56,000</b>		<b>59,000</b>	
<b>Operating services:</b>									
Electrical (Light And Power)	21,201	18,500	18,500	5,534	12,966	18,500	0.00%	18,000	-2.70%
Natural Gas	222	250	250	96	77	173	-30.80%	200	15.61%
Water	473	500	500	1,842	(342)	1,500	200.00%	1,500	0.00%
Postage And Box Rent	303	300	300	352	(2)	350	16.67%	350	0.00%
Telephone	1,200	1,200	1,200	600	600	1,200	0.00%	1,200	0.00%
Rentals	28,200	26,800	26,800	13,350	13,450	26,800	0.00%	27,400	2.24%
Maintenance Of Property & Equipment	-	2,000	2,000	-	2,000	2,000	0.00%	2,000	0.00%
Contractual Services	8,277	9,000	9,000	3,594	5,406	9,000	0.00%	9,000	0.00%
Insurance - Fire & Casualty Property	139	563	563	-	-	-	-100.00%	-	0.00%
Insurance - Employee Liability	83	50	50	16	49	65	30.00%	72	10.77%
Insurance - General Liability	790	832	832	271	816	1,087	30.65%	1,225	12.70%
<b>Total operating services</b>	<b>60,888</b>	<b>59,995</b>	<b>59,995</b>	<b>25,655</b>	<b>35,020</b>	<b>60,675</b>		<b>60,947</b>	
<b>Materials &amp; supplies:</b>									
Non Consumable Office Supplies	-	300	300	-	300	300	0.00%	300	0.00%
Office Supplies	1,502	1,800	1,800	-	1,800	1,800	0.00%	1,800	0.00%
Food & Clothing	256	-	-	-	-	-	0.00%	-	0.00%
Maintenance Of Buildings & Grounds	1,207	3,000	3,000	275	2,725	3,000	0.00%	3,000	0.00%
<b>Total materials &amp; supplies</b>	<b>2,965</b>	<b>5,100</b>	<b>5,100</b>	<b>275</b>	<b>4,825</b>	<b>5,100</b>		<b>5,100</b>	
<b>Other charges:</b>									
Travel	653	3,300	3,300	119	3,181	3,300	0.00%	3,300	0.00%
Official Fees	-	100	100	-	100	100	0.00%	100	0.00%
<b>Total other charges</b>	<b>653</b>	<b>3,400</b>	<b>3,400</b>	<b>119</b>	<b>3,281</b>	<b>3,400</b>		<b>3,400</b>	
<b>Total expenditures</b>	<b>\$ 117,018</b>	<b>\$ 124,495</b>	<b>\$ 124,495</b>	<b>\$ 55,793</b>	<b>\$ 69,382</b>	<b>\$ 125,175</b>		<b>\$ 128,447</b>	

**Economic Development**  
**Account Number: 001-465230**

Description	2023		2024				2025		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
<b>Expenditures:</b>									
<b>Personal services:</b>									
Regular Salaries & Wages	\$ 269,752	\$ 257,144	\$ 257,144	\$ 123,655	\$ -	\$ 260,000	1.11%	\$ 266,000	2.31%
Retirement	29,882	29,572	29,572	14,220	-	30,500	3.14%	31,000	1.64%
Life/Health Insurance	60,048	68,603	68,603	31,939	-	64,000	-6.71%	78,000	21.88%
Workmen's Compensation	353	334	334	210	-	450	34.73%	500	11.11%
Unemployment	27	30	30	12	-	30	0.00%	30	0.00%
Medicare	4,087	3,909	3,909	1,930	-	4,200	7.44%	4,500	7.14%
Disability	705	771	771	306	-	615	-20.23%	700	13.82%
Deferred Compensation	17,154	27,170	27,170	11,867	-	26,500	-2.47%	30,000	13.21%
Dental	250	258	258	120	-	240	-6.98%	300	25.00%
OPEB Contribution	9,442	9,000	9,000	4,328	-	9,500	5.56%	10,000	5.26%
Miscellaneous	46	240	240	-	-	240	0.00%	240	0.00%
<b>Total personal services</b>	<b>391,746</b>	<b>397,031</b>	<b>397,031</b>	<b>188,587</b>	<b>-</b>	<b>396,275</b>		<b>421,270</b>	
<b>Operating services:</b>									
Advertising, Dues & Subscriptions	15,615	31,050	31,050	13,026	-	31,050	0.00%	31,050	0.00%
Printing, Duplication, Typing	-	6,800	6,800	-	-	4,800	-29.41%	6,800	41.67%
Postage And Box Rent	45	1,000	1,000	-	-	500	-50.00%	1,000	100.00%
Telephone	1,819	1,850	1,850	970	-	1,850	0.00%	1,850	0.00%
Rentals	2,377	-	-	-	-	-	0.00%	-	0.00%
Maintenance Of Property & Equipment	216	1,300	1,300	-	-	1,300	0.00%	1,300	0.00%
Contractual Services	1,780	1,800	1,800	1,458	-	1,800	0.00%	2,300	27.78%
Professional Services	-	62,000	62,000	-	-	37,000	-40.32%	57,000	54.05%
Insurance - Fire & Casualty Property	5,781	12,360	12,360	-	-	-	-100.00%	-	0.00%
Insurance - Auto Coverage	1,231	1,249	1,249	407	-	1,566	25.38%	1,739	11.05%
Insurance - Employee Liability	431	261	261	85	-	323	23.75%	356	10.22%
Insurance - General Liability	4,108	4,328	4,328	1,411	-	5,423	25.30%	6,019	10.99%
<b>Total operating services</b>	<b>33,403</b>	<b>123,998</b>	<b>123,998</b>	<b>17,357</b>	<b>-</b>	<b>85,612</b>		<b>109,414</b>	
<b>Materials &amp; supplies:</b>									
Non Consumable Office Supplies	3,511	4,050	4,050	-	-	1,800	-55.56%	4,050	125.00%
Office Supplies	465	2,000	2,000	42	-	1,000	-50.00%	1,700	70.00%
Medical, Drugs	-	225	225	-	-	225	0.00%	225	0.00%
Food & Clothing	1,668	1,800	1,800	498	-	1,200	-33.33%	1,400	16.67%
Maintenance Of Buildings & Grounds	537	575	575	296	-	900	56.52%	925	2.78%
Vehicle Supplies(Gas, Oil, Antifreeze)	1,236	1,600	1,600	619	-	1,300	-18.75%	1,600	23.08%
Equipment And Vehicle Repair Parts	-	1,000	1,000	-	-	750	-25.00%	1,000	33.33%
<b>Total materials &amp; supplies</b>	<b>7,417</b>	<b>11,250</b>	<b>11,250</b>	<b>1,455</b>	<b>-</b>	<b>7,175</b>		<b>10,900</b>	
<b>Other charges:</b>									
Travel	10,388	23,300	23,300	5,553	-	15,100	-35.19%	23,300	54.30%
Official Fees	-	100	100	-	-	100	0.00%	100	0.00%
<b>Total other charges</b>	<b>10,388</b>	<b>23,400</b>	<b>23,400</b>	<b>5,553</b>	<b>-</b>	<b>15,200</b>		<b>23,400</b>	
<b>Capital outlay:</b>									
Acquisition Of Motor Vehicles	77	-	-	-	-	-	0.00%	-	0.00%

**Economic Development (Continued)**  
**Account Number: 001-465230**

Description	2023		2024				2025		
	Prior Year Actual	Original Budget	Last Adopted 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 capital outlay	77	-	-	-	-	-		-	
<b>Intergovernmental:</b>									
Grants	243,816	440,000	440,000	87,702	-	345,000	-21.59%	440,000	27.54%
<b>Total intergovernmental</b>	<b>243,816</b>	<b>440,000</b>	<b>440,000</b>	<b>87,702</b>	<b>-</b>	<b>345,000</b>		<b>440,000</b>	
<b>Total expenditures</b>	<b>\$ 686,847</b>	<b>\$ 995,679</b>	<b>\$ 995,679</b>	<b>\$ 300,654</b>	<b>\$ -</b>	<b>\$ 849,262</b>		<b>\$ 1,004,984</b>	

**Tourist Information Center**  
**Account Number: 001-465235**

Description	2023			2024			2025		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
<b>Expenditures:</b>									
<b>Operating services:</b>									
Advertising, Dues & Subscriptions	\$ 18,265	\$ 22,225	\$ 22,225	\$ 4,315	\$ 17,905	\$ 22,220	-0.02%	\$ 22,225	0.02%
Printing, Duplication, Typing	2,396	11,100	11,100	1,945	9,155	11,100	0.00%	11,100	0.00%
Postage And Box Rent	-	200	200	-	100	100	-50.00%	200	100.00%
Maintenance Of Property & Equipment	-	10,000	10,000	-	10,000	10,000	0.00%	10,000	0.00%
Professional Services	-	8,125	8,125	-	8,125	8,125	0.00%	8,125	0.00%
<b>Total operating services</b>	<b>20,661</b>	<b>51,650</b>	<b>51,650</b>	<b>6,260</b>	<b>45,285</b>	<b>51,545</b>		<b>51,650</b>	
<b>Materials &amp; supplies:</b>									
Office Supplies	-	200	200	-	100	100	-50.00%	100	0.00%
Food & Clothing	-	300	300	-	200	200	-33.33%	250	25.00%
<b>Total materials &amp; supplies</b>	<b>-</b>	<b>500</b>	<b>500</b>	<b>-</b>	<b>300</b>	<b>300</b>		<b>350</b>	
<b>Other charges:</b>									
Travel	1,000	4,100	4,100	1,000	2,100	3,100	-24.39%	4,100	32.26%
<b>Total other charges</b>	<b>1,000</b>	<b>4,100</b>	<b>4,100</b>	<b>1,000</b>	<b>2,100</b>	<b>3,100</b>		<b>4,100</b>	
<b>Intergovernmental:</b>									
Grants	12,000	24,000	24,000	8,000	6,500	14,500	-39.58%	24,000	65.52%
<b>Total intergovernmental</b>	<b>12,000</b>	<b>24,000</b>	<b>24,000</b>	<b>8,000</b>	<b>6,500</b>	<b>14,500</b>		<b>24,000</b>	
<b>Total expenditures</b>	<b>\$ 33,661</b>	<b>\$ 80,250</b>	<b>\$ 80,250</b>	<b>\$ 15,260</b>	<b>\$ 54,185</b>	<b>\$ 69,445</b>		<b>\$ 80,100</b>	

**Veterans Administration  
Account Number: 001-465260**

Description	2023			2024			2025		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
<b>Expenditures:</b>									
<b>Personal services:</b>									
Salaries - Non Payroll related	\$ 2,858	\$ 3,000	\$ 3,000	\$ 1,416	\$ 1,419	\$ 2,835	-5.50%	\$ 3,000	5.82%
<b>Total personal services</b>	<b>2,858</b>	<b>3,000</b>	<b>3,000</b>	<b>1,416</b>	<b>1,419</b>	<b>2,835</b>		<b>3,000</b>	
<b>Total expenditures</b>	<b>\$ 2,858</b>	<b>\$ 3,000</b>	<b>\$ 3,000</b>	<b>\$ 1,416</b>	<b>\$ 1,419</b>	<b>\$ 2,835</b>		<b>\$ 3,000</b>	



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

Description	2023			2024			2025		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
<b>Expenditures:</b>									
<b>Personal services:</b>									
Per Diem	\$ 2,040	\$ 3,600	\$ 3,600	\$ 960	\$ 2,040	\$ 3,000	-16.67%	\$ 3,600	20.00%
FICA	126	150	150	60	140	200	33.33%	200	0.00%
Workmen's Compensation	3	10	10	2	3	5	-50.00%	10	100.00%
Medicare	30	35	35	14	31	45	28.57%	50	11.11%
<b>Total personal services</b>	<b>2,199</b>	<b>3,795</b>	<b>3,795</b>	<b>1,036</b>	<b>2,214</b>	<b>3,250</b>		<b>3,860</b>	
<b>Total expenditures</b>	<b>\$ 2,199</b>	<b>\$ 3,795</b>	<b>\$ 3,795</b>	<b>\$ 1,036</b>	<b>\$ 2,214</b>	<b>\$ 3,250</b>		<b>\$ 3,860</b>	

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

Description	2023		2024				2025		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
<b>Expenditures:</b>									
<b>Debt service:</b>									
Paying Agent Fees	\$ -	\$ 1,500	\$ 1,500	\$ -	\$ 500	\$ 500	-66.67%	\$ 1,000	100.00%
<b>Total debt service</b>	<b>-</b>	<b>1,500</b>	<b>1,500</b>	<b>-</b>	<b>500</b>	<b>500</b>		<b>1,000</b>	
<b>Total expenditures</b>	<b>\$ -</b>	<b>\$ 1,500</b>	<b>\$ 1,500</b>	<b>\$ -</b>	<b>\$ 500</b>	<b>\$ 500</b>		<b>\$ 1,000</b>	

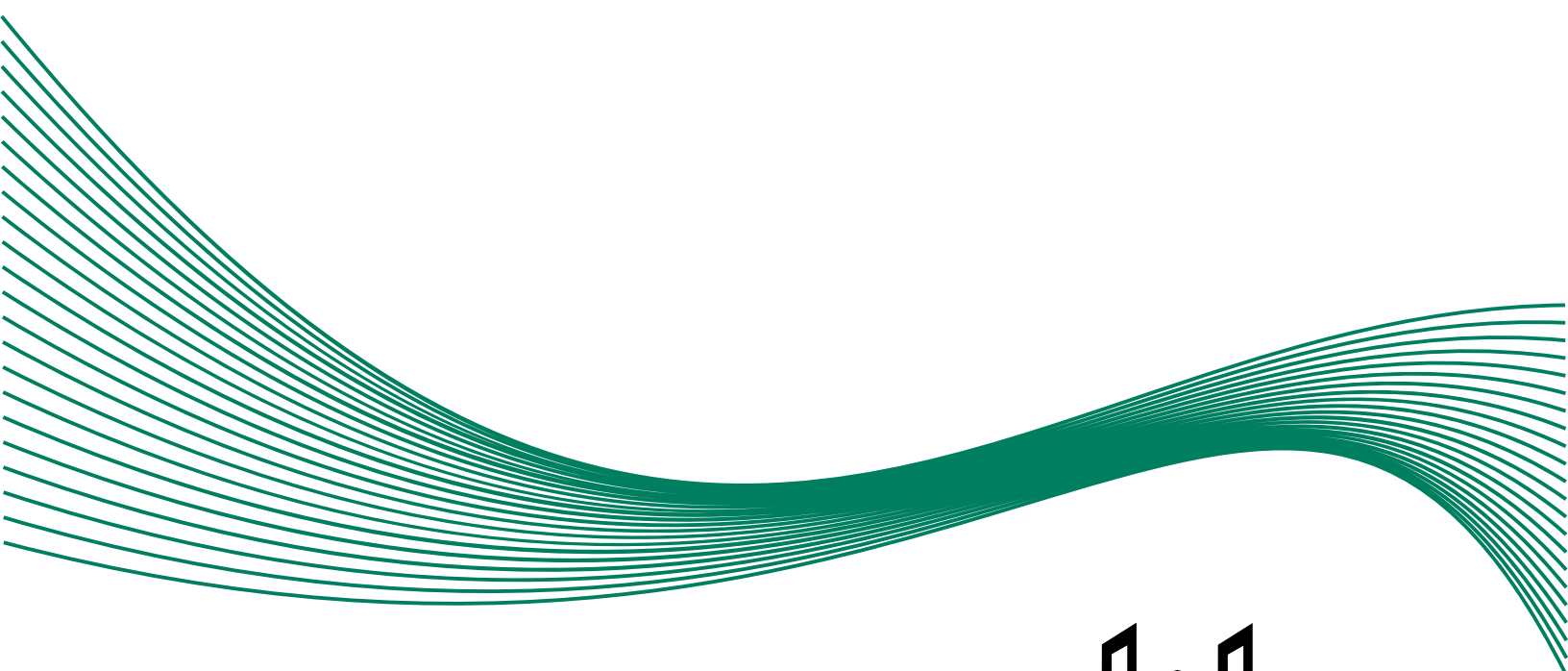
**Transfers**  
**Account Number: 001-480000**

Description	2023			2024			2025		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
<b>Expenditures:</b>									
<b>Transfers:</b>									
Transfers Out	\$ -	\$ 15,796,329	\$ 15,796,329	\$ -	\$ -	\$ -	-100.00%	\$ 15,796,329	0.00%
Transfer to Road/Drainage Fund	1,435,650	300,000	12,517,850	-	12,517,850	12,517,850	0.00%	3,100,000	-75.24%
Transfer to Solid Waste	840,000	1,400,000	1,400,000	-	1,200,000	1,200,000	-14.29%	1,000,000	-16.67%
Transfer to RSVP	180,000	317,300	317,300	100,000	185,000	285,000	-10.18%	265,000	-7.02%
Transfer to Recreation	1,086,541	3,714,260	6,479,860	15,000	3,071,409	3,086,409	-52.37%	9,158,558	196.74%
Transfer to Sewer System	-	150,000	150,000	-	150,000	150,000	0.00%	150,000	0.00%
<b>Total transfers</b>	<b>3,542,191</b>	<b>21,677,889</b>	<b>36,661,339</b>	<b>115,000</b>	<b>17,124,259</b>	<b>17,239,259</b>		<b>29,469,887</b>	
<b>Total expenditures</b>	<b>\$ 3,542,191</b>	<b>\$ 21,677,889</b>	<b>\$ 36,661,339</b>	<b>\$ 115,000</b>	<b>\$ 17,124,259</b>	<b>\$ 17,239,259</b>		<b>\$ 29,469,887</b>	



# SPECIAL REVENUE FUNDS

Annual Budget 2025





### Special Revenue Funds Summary Statement

Description	2023			2024			2025		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
<b>Revenues:</b>									
Taxes:									
Ad Valorem taxes	\$ 29,370,189	\$ 33,348,500	\$ 33,348,500	\$ 33,536,038	\$ 57,557	\$ 33,593,595	0.73%	\$ 34,776,500	3.52%
Sales taxes	23,787,810	22,442,237	22,442,237	9,251,384	15,009,760	24,261,144	8.10%	29,955,091	23.47%
Intergovernmental revenues	24,325,068	20,148,430	26,453,899	5,291,043	10,559,236	15,850,279	-40.08%	18,453,548	16.42%
Fees, charges, and commissions	259,415	377,000	377,000	198,926	81,008	279,934	-25.75%	389,500	39.14%
Fines and forfeitures	1,676,463	1,224,500	1,224,500	732,287	778,919	1,511,206	23.41%	1,430,500	-5.34%
Investment earnings	4,389,160	3,820,500	3,820,500	2,377,786	2,798,386	5,176,172	35.48%	5,154,610	-0.42%
Miscellaneous	1,624,533	2,500	630,500	603,180	499,053	1,102,233	74.82%	1,500	-99.86%
<b>Total revenues</b>	<b>85,432,638</b>	<b>81,363,667</b>	<b>88,297,136</b>	<b>51,990,644</b>	<b>29,783,919</b>	<b>81,774,563</b>		<b>90,161,249</b>	
<b>Expenditures:</b>									
Personal Services	18,562,032	23,793,109	23,793,109	9,814,644	12,411,810	22,226,451	-6.58%	24,314,945	9.40%
Operating Services	11,261,655	10,584,027	10,584,027	4,628,577	7,109,754	11,738,331	10.91%	12,118,327	3.24%
Materials & Supplies	5,054,247	5,099,346	5,099,346	2,455,461	3,103,081	5,558,540	9.00%	6,734,736	21.16%
Other Charges	97,271	155,888	155,888	41,236	120,753	161,988	3.91%	147,415	-9.00%
Capital Outlay	28,367,212	108,643,879	149,549,121	19,320,484	35,171,971	54,492,454	-63.56%	133,390,843	144.79%
Intergovernmental	2,184,658	12,500,142	12,500,142	1,580,667	1,097,758	2,678,425	-78.57%	4,164,692	55.49%
<b>Total expenditures</b>	<b>65,527,075</b>	<b>160,776,391</b>	<b>201,681,633</b>	<b>37,841,069</b>	<b>59,015,127</b>	<b>96,856,189</b>		<b>180,870,958</b>	
Excess (deficiency) of revenues over expenditures	19,905,563	(79,412,724)	(113,384,497)	14,149,575	(29,231,208)	(15,081,626)		(90,709,709)	
<b>Other financing sources (uses):</b>									
Transfer in	2,702,191	20,127,889	38,290,563	130,000	18,957,801	19,087,801	-50.15%	28,319,887	48.37%
Transfer out	(13,999,894)	(5,953,705)	(9,132,929)	(1,289,084)	(10,136,209)	(11,425,293)	25.10%	(8,336,328)	-27.04%
Proceeds from the sale of assets	133,473	151,000	151,000	5,064	8,074	13,138	-91.30%	151,000	1049.34%
Compensation for loss/damaged assets	850	-	-	-	-	-	0.00%	-	0.00%
<b>Total other financing sources</b>	<b>(11,163,380)</b>	<b>14,325,184</b>	<b>29,308,634</b>	<b>(1,154,020)</b>	<b>8,829,666</b>	<b>7,675,646</b>		<b>20,134,559</b>	
Net Change in Fund Balance	8,742,183	(65,087,540)	(84,075,863)	12,995,555	(20,401,542)	(7,405,980)		(70,575,150)	
Fund Balance - Beginning	85,416,736	75,407,883	94,158,919			94,158,919		86,752,939	
<b>Fund Balance - Ending</b>	<b>\$ 94,158,919</b>	<b>\$ 10,320,343</b>	<b>\$ 10,083,056</b>			<b>\$ 86,752,939</b>		<b>\$ 16,177,789</b>	

**Parish Transportation  
Fund Number: 102**

Description	2023			2024			2025		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
<b>Revenues:</b>									
Interest Earnings	\$ 50,661	\$ 30,000	\$ 30,000	\$ 14,409	\$ 14,391	\$ 28,800	-4.00%	\$ 29,100	1.04%
Parish Road Fund	558,967	500,000	500,000	154,017	345,983	500,000	0.00%	500,000	0.00%
<b>Total revenues</b>	<b>609,628</b>	<b>530,000</b>	<b>530,000</b>	<b>168,426</b>	<b>360,374</b>	<b>528,800</b>		<b>529,100</b>	
<b>Expenditures:</b>									
<b>Capital outlay:</b>									
Improvements Other Than Buildings	1,000,000	500,000	500,000	-	500,000	500,000	0.00%	500,000	0.00%
Architectural-Engineering Fees	55,804	50,000	129,597	-	129,597	129,597	0.00%	50,000	-61.42%
Other Fees	-	25,000	100,000	-	100,000	100,000	0.00%	-	-100.00%
<b>Total capital outlay</b>	<b>1,055,804</b>	<b>575,000</b>	<b>729,597</b>	<b>-</b>	<b>729,597</b>	<b>729,597</b>		<b>550,000</b>	
<b>Total expenditures</b>	<b>1,055,804</b>	<b>575,000</b>	<b>729,597</b>	<b>-</b>	<b>729,597</b>	<b>729,597</b>		<b>550,000</b>	
Net Change in Fund Balance	(446,176)	(45,000)	(199,597)			(200,797)		(20,900)	
Fund Balance - Beginning	917,063	246,661	470,887			470,887		270,090	
<b>Fund Balance - Ending</b>	<b>\$ 470,887</b>	<b>\$ 201,661</b>	<b>\$ 271,290</b>			<b>\$ 270,090</b>		<b>\$ 249,190</b>	



**Parish Transportation  
Fund Number: 102  
Narrative Explanation of Capital Outlay  
For Requested Year 2025**

<b>Capital undefined Outlay:</b>	<b>Amount</b>	<b>Detailed Description</b>	<b>Sub-total</b>
Improvements Other Than Buildings	\$ 500,000	2025 Road Maintenance	\$ 500,000
Architectural-Engineering Fees	\$ 50,000	Road Maintenance -Engineering & Manuals	\$ 50,000
<b>Grand Total Requested:</b>	<b>\$ 550,000</b>		

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

Description	2023			2024			% Change Last Adopted vs Projected Actual	2025		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End		Proposed Budget	% Change Projected Actual vs Proposed	
<b>Revenues:</b>										
Ad Valorem	\$ 1,862,930	\$ 1,908,000	\$ 1,908,000	\$ 1,912,469	\$ 3,291	\$ 1,915,760	0.41%	\$ 2,000,500	4.42%	
Dept of State Treasury	50,282	-	-	6,013	-	6,013	0.00%	-	-100.00%	
Disaster Relief (Fema)	452,538	-	-	146,522	-	146,522	0.00%	-	-100.00%	
Interest Earnings	146,057	103,500	103,500	82,459	92,541	175,000	69.08%	170,000	-2.86%	
State Payments In Lieu Of Taxes	4,617	4,800	4,800	4,180	620	4,800	0.00%	4,800	0.00%	
<b>Total revenues</b>	<b>2,516,424</b>	<b>2,016,300</b>	<b>2,016,300</b>	<b>2,151,643</b>	<b>96,452</b>	<b>2,248,095</b>		<b>2,175,300</b>		
<b>Expenditures:</b>										
<b>Personal services:</b>										
Regular Salaries & Wages	31,822	39,368	39,368	12,526	19,474	32,000	-18.72%	30,000	-6.25%	
Retirement	3,655	4,527	4,527	1,449	1,951	3,400	-24.90%	4,000	17.65%	
Life/Health Insurance	4,422	7,536	7,536	265	1,735	2,000	-73.46%	7,000	250.00%	
Workmen's Compensation	84	55	55	21	29	50	-9.09%	75	50.00%	
Unemployment	3	5	5	1	4	5	0.00%	5	0.00%	
Medicare	447	571	571	183	267	450	-21.19%	500	11.11%	
Disability	100	95	95	30	40	70	-26.32%	100	42.86%	
Deferred Compensation	185	875	875	-	875	875	0.00%	200	-77.14%	
Dental	74	130	130	17	48	65	-50.00%	80	23.08%	
OPEB Contribution	1,112	1,378	1,378	441	609	1,050	-23.80%	1,100	4.76%	
Miscellaneous	92	200	200	-	200	200	0.00%	200	0.00%	
<b>Total personal services</b>	<b>41,996</b>	<b>54,740</b>	<b>54,740</b>	<b>14,933</b>	<b>25,232</b>	<b>40,165</b>		<b>43,260</b>		
<b>Operating services:</b>										
Advertising, Dues & Subscriptions	227	4,000	4,000	-	400	400	-90.00%	520	30.00%	
Printing, Duplication, Typing	-	300	300	-	300	300	0.00%	300	0.00%	
Electrical (Light And Power)	1,155,600	1,566,129	1,566,129	495,499	858,523	1,354,022	-13.54%	1,421,723	5.00%	
Telephone	1,411	4,250	4,250	615	3,635	4,250	0.00%	4,250	0.00%	
Rentals	-	200	200	-	200	200	0.00%	200	0.00%	
Maintenance Of Property & Equipment	436,808	456,750	456,750	65,486	409,514	475,000	4.00%	498,750	5.00%	
Contractual Services	3,469	3,150	3,150	1,012	3,308	4,320	37.14%	5,279	22.20%	
Professional Services	49	2,500	2,500	1,750	750	2,500	0.00%	2,500	0.00%	
Insurance - Auto Coverage	1,231	1,249	1,249	407	1,159	1,566	25.38%	1,739	11.05%	
Insurance - Employee Liability	1,214	736	736	240	854	1,094	48.64%	1,281	17.09%	
Insurance - General Liability	11,564	12,181	12,181	3,970	14,435	18,405	51.10%	21,652	17.64%	
<b>Total operating services</b>	<b>1,611,573</b>	<b>2,051,445</b>	<b>2,051,445</b>	<b>568,979</b>	<b>1,293,078</b>	<b>1,862,057</b>		<b>1,958,194</b>		
<b>Materials &amp; supplies:</b>										
Non Consumable Office Supplies	3,994	6,000	6,000	-	6,000	6,000	0.00%	6,000	0.00%	
Office Supplies	1,202	3,000	3,000	1,323	1,677	3,000	0.00%	3,000	0.00%	
Food & Clothing	2,001	1,000	1,000	1,375	1,125	2,500	150.00%	2,500	0.00%	
Maintenance Of Buildings & Grounds	1,133	35,000	35,000	118	34,882	35,000	0.00%	35,000	0.00%	
Vehicle Supplies(Gas, Oil, Antifreeze)	1,239	1,980	1,980	351	1,449	1,800	-9.09%	1,980	10.00%	
Miscellaneous	12,711	26,250	26,250	-	25,000	25,000	-4.76%	25,000	0.00%	
Equipment And Vehicle Repair Parts	-	400	400	-	400	400	0.00%	400	0.00%	

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

Description	2023			2024			% Change Last Adopted vs Projected Actual	2025	
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End		Proposed Budget	% Change Projected Actual vs Proposed
<b>Total materials &amp; supplies</b>	<b>22,280</b>	<b>73,630</b>	<b>73,630</b>	<b>3,167</b>	<b>70,533</b>	<b>73,700</b>		<b>73,880</b>	
<b>Other charges:</b>									
Travel	-	1,500	1,500	-	1,500	1,500	0.00%	1,500	0.00%
Official Fees	-	20,000	20,000	-	20,000	20,000	0.00%	20,000	0.00%
<b>Total other charges</b>	<b>-</b>	<b>21,500</b>	<b>21,500</b>	<b>-</b>	<b>21,500</b>	<b>21,500</b>		<b>21,500</b>	
<b>Capital outlay:</b>									
Improvements Other Than Buildings	264,264	600,000	1,100,000	81,892	518,108	600,000	-45.45%	600,000	0.00%
Major Repairs	91,808	100,000	100,000	52,880	47,120	100,000	0.00%	100,000	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%
<b>Total capital outlay</b>	<b>356,072</b>	<b>725,000</b>	<b>1,225,000</b>	<b>134,772</b>	<b>590,228</b>	<b>725,000</b>		<b>725,000</b>	
<b>Intergovernmental:</b>									
Cont. To Retirement Ded. From Tax Coll	60,556	53,000	53,000	62,441	-	62,441	17.81%	56,000	-10.32%
Cost Of Ad Valorem Tax Collection	-	1,000	1,000	-	1,000	1,000	0.00%	1,000	0.00%
<b>Total intergovernmental</b>	<b>60,556</b>	<b>54,000</b>	<b>54,000</b>	<b>62,441</b>	<b>1,000</b>	<b>63,441</b>		<b>57,000</b>	
<b>Transfers:</b>									
Transfer - Indirect Cost Allocation	53,162	60,000	60,000	-	60,000	60,000	0.00%	60,000	0.00%
<b>Total transfers</b>	<b>53,162</b>	<b>60,000</b>	<b>60,000</b>	<b>-</b>	<b>60,000</b>	<b>60,000</b>		<b>60,000</b>	
<b>Total expenditures</b>	<b>2,145,639</b>	<b>3,040,315</b>	<b>3,540,315</b>	<b>784,292</b>	<b>2,061,571</b>	<b>2,845,863</b>		<b>2,938,834</b>	
Net change in fund balance	370,785	(1,024,015)	(1,524,015)			(597,768)		(763,534)	
Fund Balance -Beginning	3,407,373	2,439,700	3,778,158			3,778,158		3,180,390	
<b>Fund Balance -Ending</b>	<b>\$ 3,778,158</b>	<b>\$ 1,415,685</b>	<b>\$ 2,254,143</b>			<b>\$ 3,180,390</b>		<b>\$ 2,416,856</b>	

**Road Lighting District #1  
Fund Number: 105  
Narrative Explanation of Capital Outlay  
For Requested Year 2025**

<b>Capital undefined Outlay:</b>	<b>Amount</b>	<b>Detailed Description</b>	<b>Sub-total</b>
Improvements Other Than Buildings	\$ 600,000	Estimate of Switching Baseball Fields to LED Light	\$ 250,000
		Major Repair/Miscellaneous	300,000
		Street Light Installation	50,000
Major Repairs	\$ 100,000	Major Repairs over \$5,000	\$ 100,000
Architectural-Engineering Fees	\$ 15,000	Architectural/Engineering Fees for Lighting Projects	\$ 15,000
Other Fees	\$ 10,000	Contract Recordation & Other Miscellaneous	\$ 10,000
<b>Grand Total Requested:</b>	<b>\$ 725,000</b>		

**Workforce Investment Act  
Fund Number: 107**

Description	2023			2024			% Change Last Adopted vs Projected Actual	2025		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End		Proposed Budget	% Change Projected Actual vs Proposed	
<b>Revenues:</b>										
Dept. of Labor - Adult	\$ 425,002	\$ 307,704	\$ 307,704	\$ 20,444	\$ 421,504	\$ 441,948	43.63%	\$ 291,654	-34.01%	
Dept. of Labor - Dislocated Worker	518,722	443,640	443,640	70,555	400,307	470,862	6.14%	315,004	-33.10%	
Dept. of Labor - Dislocated Worker-New	118,572	-	-	-	-	-	0.00%	-	0.00%	
Dept. Of Labor - Youth	317,899	336,710	336,710	41,879	388,357	430,236	27.78%	299,199	-30.46%	
<b>Total revenues</b>	<b>1,380,195</b>	<b>1,088,054</b>	<b>1,088,054</b>	<b>132,878</b>	<b>1,210,168</b>	<b>1,343,046</b>		<b>905,857</b>		
<b>Expenditures:</b>										
<b>Personal services:</b>										
Regular Salaries & Wages	573,736	675,306	675,306	218,730	261,270	480,000	-28.92%	535,000	11.46%	
FICA	9,166	14,630	14,630	1,036	2,064	3,100	-78.81%	7,000	125.81%	
Retirement	48,018	50,525	50,525	23,232	23,768	47,000	-6.98%	50,000	6.38%	
Life/Health Insurance	69,596	88,814	88,814	35,651	41,349	77,000	-13.30%	90,000	16.88%	
Workmen's Compensation	2,325	2,858	2,858	522	678	1,200	-58.01%	1,800	50.00%	
Unemployment	42	55	55	20	25	45	-18.18%	50	11.11%	
Medicare	8,625	9,792	9,792	3,203	3,797	7,000	-28.51%	8,000	14.29%	
Disability	1,138	1,496	1,496	500	600	1,100	-26.47%	2,000	81.82%	
Post Employees Health Care	53,447	77,000	77,000	18,918	11,082	30,000	-61.04%	55,000	83.33%	
Deferred Compensation	29,420	34,369	34,369	6,577	7,523	14,100	-58.97%	20,000	41.84%	
Dental	809	903	903	420	420	840	-6.98%	900	7.14%	
OPEB Contribution	14,906	15,377	15,377	7,070	7,930	15,000	-2.45%	16,000	6.67%	
Miscellaneous	230	200	200	-	-	-	-100.00%	-	0.00%	
<b>Total personal services</b>	<b>811,458</b>	<b>971,325</b>	<b>971,325</b>	<b>315,879</b>	<b>360,506</b>	<b>676,385</b>		<b>785,750</b>		
<b>Operating services:</b>										
Advertising, Dues & Subscriptions	19,978	2,000	2,000	2,319	681	3,000	50.00%	3,000	0.00%	
Printing, Duplication, Typing	5,732	1,000	1,000	856	1,144	2,000	100.00%	2,000	0.00%	
Electrical (Light And Power)	4,500	4,000	4,000	2,897	7,103	10,000	150.00%	5,000	-50.00%	
Water	1,856	500	500	1,056	3,944	5,000	900.00%	5,000	0.00%	
Postage And Box Rent	312	300	300	332	4,668	5,000	1566.67%	5,000	0.00%	
Telephone	14,230	9,000	9,000	11,944	8,056	20,000	122.22%	9,000	-55.00%	
Rentals	22,204	5,508	5,508	13,996	26,004	40,000	626.22%	15,000	-62.50%	
Maintenance Of Property & Equipment	15	1,500	1,500	124	1,876	2,000	33.33%	2,000	0.00%	
Contractual Services	25,205	5,000	5,000	37,405	12,595	50,000	900.00%	10,000	-80.00%	
Professional Services	405,361	41,723	41,723	81,350	68,650	150,000	259.51%	21,435	-85.71%	
Insurance - Fire & Casualty Property	3,376	13,709	13,709	-	-	-	-100.00%	-	0.00%	
Insurance - Auto Coverage	2,464	2,499	2,499	816	1,158	1,974	-21.01%	1,739	-11.90%	
Insurance - Employee Liability	892	540	540	176	456	632	17.04%	684	8.23%	
Insurance - General Liability	8,496	8,950	8,950	2,916	7,960	10,876	21.52%	11,938	9.76%	
<b>Total operating services</b>	<b>514,621</b>	<b>96,229</b>	<b>96,229</b>	<b>156,187</b>	<b>144,295</b>	<b>300,482</b>		<b>91,796</b>		
<b>Materials &amp; supplies:</b>										
Non Consumable Office Supplies	1,830	7,000	7,000	980	14,020	15,000	114.29%	7,000	-53.33%	
Office Supplies	3,764	2,500	2,500	1,842	8,158	10,000	300.00%	2,500	-75.00%	
Educational, Recreational And Culture	5,680	5,000	5,000	1,250	310,429	311,679	6133.58%	8,811	-97.17%	
Food & Clothing	1,327	-	-	440	(440)	-	0.00%	-	0.00%	
Maintenance Of Buildings & Grounds	893	-	-	304	(304)	-	0.00%	-	0.00%	
Vehicle Supplies(Gas, Oil, Antifreeze)	1,302	1,000	1,000	912	2,588	3,500	250.00%	1,000	-71.43%	
Equipment And Vehicle Repair Parts	3,320	3,000	3,000	-	10,000	10,000	233.33%	3,000	-70.00%	
<b>Total materials &amp; supplies</b>	<b>18,116</b>	<b>18,500</b>	<b>18,500</b>	<b>5,728</b>	<b>344,451</b>	<b>350,179</b>		<b>22,311</b>		
<b>Other charges:</b>										

**Workforce Investment Act (Continued)**  
**Fund Number: 107**

Description	2023			2024			% Change Last Adopted vs Projected Actual	2025	
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End		Proposed Budget	% Change Projected Actual vs Proposed
Travel	4,894	1,000	1,000	3,568	1,432	5,000	400.00%	5,000	0.00%
Official Fees	-	1,000	1,000	-	1,000	1,000	0.00%	1,000	0.00%
<b>Total other charges</b>	<b>4,894</b>	<b>2,000</b>	<b>2,000</b>	<b>3,568</b>	<b>2,432</b>	<b>6,000</b>		<b>6,000</b>	
<b>Capital outlay:</b>									
Lease Interest	31,106	-	-	-	10,000	10,000	0.00%	-	-100.00%
<b>Total capital outlay</b>	<b>31,106</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>10,000</b>	<b>10,000</b>		<b>-</b>	
<b>Total expenditures</b>	<b>1,380,195</b>	<b>1,088,054</b>	<b>1,088,054</b>	<b>481,362</b>	<b>861,684</b>	<b>1,343,046</b>		<b>905,857</b>	
Net change in fund balance	-	-	-	(348,484)	348,484	-		-	
Fund Balance - Beginning	-	-	-			-		-	
<b>Financing over expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>			<b>\$ -</b>		<b>\$ -</b>	

**Criminal Court Fund  
Fund Number: 110**

Description	2023			2024			2025		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
<b>Revenues:</b>									
Aff. Reinst. Court Fines	\$ 15,888	\$ 12,000	\$ 12,000	\$ 9,175	\$ 8,825	\$ 18,000	50.00%	\$ 18,000	0.00%
Court Cost, Fees, Charges	41,593	40,000	40,000	24,015	17,985	42,000	5.00%	42,000	0.00%
Court Fines	1,588,572	1,200,000	1,200,000	715,113	724,887	1,440,000	20.00%	1,400,000	-2.78%
Drug Asst. Fins-Juvenile Fees	35,408	10,000	10,000	7,999	1	8,000	-20.00%	10,000	25.00%
Interest Earnings	25,331	4,800	4,800	18,021	11,979	30,000	525.00%	24,000	-20.00%
Interest On Bonds & Fines	36,595	2,500	2,500	-	45,206	45,206	1708.24%	2,500	-94.47%
<b>Total revenues</b>	<b>1,743,387</b>	<b>1,269,300</b>	<b>1,269,300</b>	<b>774,323</b>	<b>808,883</b>	<b>1,583,206</b>		<b>1,496,500</b>	
<b>Expenditures:</b>									
Personal services	231,027	245,368	245,368	120,446	116,055	236,500	-3.61%	237,475	0.41%
Operating services	549,294	33,000	33,000	15,000	686,056	701,056	2024.41%	592,525	-15.48%
Materials & supplies	3,445	6,800	6,800	1,789	2,861	4,650	-31.62%	5,500	18.28%
Intergovernmental	692,162	660,000	660,000	349,131	266,869	616,000	-6.67%	636,000	3.25%
Transfers	268,959	322,455	322,455	-	25,000	25,000	-92.25%	25,000	0.00%
<b>Total expenditures</b>	<b>1,744,887</b>	<b>1,267,623</b>	<b>1,267,623</b>	<b>486,366</b>	<b>1,096,841</b>	<b>1,583,206</b>		<b>1,496,500</b>	
Net change in fund balance	(1,500)	1,677	1,677			-		-	
Fund balance - Beginning	6,500	318,277	5,000			5,000		5,000	
<b>Financing over expenditures</b>	<b>\$ 5,000</b>	<b>\$ 319,954</b>	<b>\$ 6,677</b>			<b>\$ 5,000</b>		<b>\$ 5,000</b>	

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

Description	2023		2024				2025		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
<b>Expenditures:</b>									
<b>Personal services:</b>									
Regular Salaries & Wages	\$ 39,627	\$ 40,221	\$ 40,221	\$ 17,014	\$ 16,986	\$ 34,000	-15.47%	\$ 25,000	-26.47%
Retirement	4,463	4,625	4,625	1,832	1,888	3,720	-19.57%	3,000	-19.35%
Life/Health Insurance	4,765	5,791	5,791	2,379	1,621	4,000	-30.93%	8,000	100.00%
Workmen's Compensation	55	56	56	29	31	60	7.14%	50	-16.67%
Unemployment	3	5	5	2	4	5	0.00%	5	0.00%
Medicare	567	583	583	243	242	485	-16.81%	400	-17.53%
Dental	37	69	69	15	15	30	-56.52%	20	-33.33%
OPEB Contribution	1,387	1,408	1,408	595	605	1,200	-14.77%	1,000	-16.67%
<b>Total personal services</b>	<b>50,904</b>	<b>52,758</b>	<b>52,758</b>	<b>22,109</b>	<b>21,392</b>	<b>43,500</b>		<b>37,475</b>	
<b>Operating services:</b>									
Professional Services	179,777	-	-	-	271,056	271,056	0.00%	159,525	-41.15%
<b>Total operating services:</b>	<b>179,777</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>271,056</b>	<b>271,056</b>		<b>159,525</b>	
<b>Materials &amp; supplies:</b>									
Office Supplies	-	500	500	-	250	250	-50.00%	500	100.00%
Food & Clothing	1,675	3,000	3,000	1,396	1,004	2,400	-20.00%	3,000	25.00%
<b>Total materials &amp; supplies</b>	<b>1,675</b>	<b>3,500</b>	<b>3,500</b>	<b>1,396</b>	<b>1,254</b>	<b>2,650</b>		<b>3,500</b>	
<b>Intergovernmental:</b>									
Statutory Charges	317,952	324,000	324,000	167,813	132,187	300,000	-7.41%	300,000	0.00%
<b>Total intergovernmental</b>	<b>317,952</b>	<b>324,000</b>	<b>324,000</b>	<b>167,813</b>	<b>132,187</b>	<b>300,000</b>		<b>300,000</b>	
<b>Total expenditures</b>	<b>\$ 550,308</b>	<b>\$ 380,258</b>	<b>\$ 380,258</b>	<b>\$ 191,318</b>	<b>\$ 425,889</b>	<b>\$ 617,206</b>		<b>\$ 500,500</b>	



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

Description	2023	2024				2025			
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
<b>Expenditures:</b>									
<b>Personal services:</b>									
Salaries - Non Payroll related	\$ 180,123	\$ 192,610	\$ 192,610	\$ 98,337	\$ 94,663	\$ 193,000	0.20%	\$ 200,000	3.63%
<b>Total personal services</b>	<b>180,123</b>	<b>192,610</b>	<b>192,610</b>	<b>98,337</b>	<b>94,663</b>	<b>193,000</b>		<b>200,000</b>	
<b>Operating services:</b>									
Professional Services	369,517	33,000	33,000	15,000	415,000	430,000	1203.03%	433,000	0.70%
<b>Total operating services</b>	<b>369,517</b>	<b>33,000</b>	<b>33,000</b>	<b>15,000</b>	<b>415,000</b>	<b>430,000</b>		<b>433,000</b>	
<b>Materials &amp; supplies:</b>									
Food & Clothing	1,770	-	-	393	1,607	2,000	0.00%	2,000	0.00%
<b>Maintenance Of Buildings &amp; Grounds</b>	<b>-</b>	<b>3,300</b>	<b>3,300</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-100.00%</b>	<b>-</b>	<b>0.00%</b>
<b>Total materials &amp; supplies</b>	<b>1,770</b>	<b>3,300</b>	<b>3,300</b>	<b>393</b>	<b>1,607</b>	<b>2,000</b>		<b>2,000</b>	
<b>Intergovernmental:</b>									
Statutory Charges	189,080	168,000	168,000	90,659	67,341	158,000	-5.95%	168,000	6.33%
<b>Total intergovernmental</b>	<b>189,080</b>	<b>168,000</b>	<b>168,000</b>	<b>90,659</b>	<b>67,341</b>	<b>158,000</b>		<b>168,000</b>	
<b>Total expenditures</b>	<b>\$ 740,490</b>	<b>\$ 396,910</b>	<b>\$ 396,910</b>	<b>\$ 204,389</b>	<b>\$ 578,611</b>	<b>\$ 783,000</b>		<b>\$ 803,000</b>	

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

Description	2023	2024				2025			
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
<b>Expenditures:</b>									
<b>Intergovernmental:</b>									
Statutory Charges	\$ 185,130	\$ 168,000	\$ 168,000	\$ 90,659	\$ 67,341	\$ 158,000	-5.95%	\$ 168,000	6.33%
<b>Total intergovernmental</b>	<b>185,130</b>	<b>168,000</b>	<b>168,000</b>	<b>90,659</b>	<b>67,341</b>	<b>158,000</b>		<b>168,000</b>	
<b>Total expenditures</b>	<b>\$ 185,130</b>	<b>\$ 168,000</b>	<b>\$ 168,000</b>	<b>\$ 90,659</b>	<b>\$ 67,341</b>	<b>\$ 158,000</b>		<b>\$ 168,000</b>	

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

Description	2023		2024				2025		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
<b>Expenditures:</b>									
<b>Transfers:</b>									
Transfer to General Fund	\$ 250,000	\$ 319,955	\$ 319,955	\$ -	\$ 5,000	\$ 5,000	-98.44%	\$ 5,000	0.00%
Transfer - Indirect Cost Allocation	18,959	2,500	2,500	-	20,000	20,000	700.00%	20,000	0.00%
<b>Total transfers</b>	<b>268,959</b>	<b>322,455</b>	<b>322,455</b>	<b>-</b>	<b>25,000</b>	<b>25,000</b>		<b>25,000</b>	
<b>Total expenditures</b>	<b>\$ 268,959</b>	<b>\$ 322,455</b>	<b>\$ 322,455</b>	<b>\$ -</b>	<b>\$ 25,000</b>	<b>\$ 25,000</b>		<b>\$ 25,000</b>	

SPECIAL REVENUE FUNDS

Road & Drainage  
Fund Number: 112

Description	2023			2024			2025		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
<b>Revenues:</b>									
Ad Valorem	\$ 10,928,578	\$ 12,452,000	\$ 12,452,000	\$ 12,511,206	\$ 21,476	\$ 12,532,682	0.65%	\$ 12,992,000	3.66%
Consv. Of Natural Resources	447,444	550,000	550,000	59,411	490,589	550,000	0.00%	550,000	0.00%
Culvert Fees	41,030	15,000	15,000	11,850	3,150	15,000	0.00%	15,000	0.00%
Dept of State Treasury	2,081,030	900,000	1,068,901	806,721	1,262,180	2,068,901	93.55%	500,000	-75.83%
Dept. Of Trans. & Dev.	-	-	1,322,157	-	1,322,157	1,322,157	0.00%	-	-100.00%
Dept. Of Transportation	3,701,516	-	-	347,636	(347,636)	-	0.00%	-	0.00%
Disaster Relief (Fema)	9,618,255	-	-	1,811,192	-	1,811,192	0.00%	-	-100.00%
Facility Planning & Control Grant	-	-	2,007,887	275,786	347,351	623,137	-68.97%	955,000	53.26%
Federal Highway Adm. Grant	-	-	2,083,000	-	-	-	-100.00%	2,083,000	0.00%
Flood Control Act	-	5,000	5,000	-	5,000	5,000	0.00%	5,000	0.00%
Gifts & Donations	-	-	100,000	100,000	-	100,000	0.00%	-	-100.00%
Hazard Mitigation Grant	211,935	-	-	-	-	-	0.00%	-	0.00%
Inspection Fees	18,648	25,000	25,000	-	24,000	24,000	-4.00%	25,000	4.17%
Insurance Refunds/Proceeds	188,551	-	-	-	-	-	0.00%	-	0.00%
Interest Earnings	1,520,447	1,386,000	1,386,000	594,319	1,012,881	1,607,200	15.96%	1,634,350	1.69%
Miscellaneous	7,196	15,000	15,000	3,984	3,016	7,000	-53.33%	12,000	71.43%
Office of Community Dev	380,231	-	8,569	8,569	-	8,569	0.00%	-	-100.00%
Proceeds From The Sale Of Assets	131,241	150,000	150,000	425	5,975	6,400	-95.73%	150,000	2243.75%
Royalties	8,056	5,500	5,500	1,831	3,169	5,000	-9.09%	5,500	10.00%
Sales & Use Tax (1%)	23,787,810	22,442,237	22,442,237	9,251,384	15,009,760	24,261,144	8.10%	29,955,091	23.47%
State Payments In Lieu Of Taxes	45,182	46,176	46,176	43,894	-	43,894	-4.94%	46,176	5.20%
Statutory Trans. From Local Govt.	-	-	-	(748)	748	-	0.00%	-	0.00%
Transfer from Flood Protection	-	-	3,179,224	-	3,179,224	3,179,224	0.00%	-	-100.00%
Transfer From General Fund	1,435,650	300,000	12,517,850	-	12,517,850	12,517,850	0.00%	3,100,000	-75.24%
Utility Rebates	2,337	1,500	1,500	877	923	1,800	20.00%	1,500	-16.67%
Zoning Subdivision Fees	7,806	15,000	15,000	600	400	1,000	-93.33%	15,000	1400.00%
<b>Total revenues</b>	<b>54,562,943</b>	<b>38,308,413</b>	<b>59,396,001</b>	<b>25,828,937</b>	<b>34,862,213</b>	<b>60,691,150</b>		<b>52,044,617</b>	
<b>Expenditures:</b>									
Personal services	15,336,125	19,746,411	19,746,411	8,191,682	10,487,158	18,678,840	-5.41%	20,411,800	9.28%
Operating services	5,674,228	5,552,173	5,552,173	2,558,338	3,254,140	5,812,478	4.69%	5,981,362	2.91%
Materials & supplies	4,484,127	4,466,316	4,466,316	2,254,846	2,418,266	4,673,111	4.63%	4,771,995	2.12%
Other charges	36,097	48,550	48,550	20,369	24,182	44,550	-8.24%	50,550	13.47%
Capital outlay	21,568,448	35,013,653	63,724,806	15,572,306	24,272,238	39,844,543	-37.47%	37,728,740	-5.31%
Intergovernmental	893,605	1,251,392	1,251,392	545,102	822,918	1,368,020	9.32%	1,411,692	3.19%
Transfers	10,465,960	2,050,000	2,050,000	202,465	4,421,586	4,624,051	125.56%	4,611,209	-0.28%
<b>Total expenditures</b>	<b>58,458,590</b>	<b>68,128,495</b>	<b>96,839,648</b>	<b>29,345,108</b>	<b>45,700,488</b>	<b>75,045,593</b>		<b>74,967,348</b>	
Net change in fund balance	(3,895,647)	(29,820,082)	(37,443,647)			(14,354,443)		(22,922,731)	
Fund balance - Beginning	42,369,380	31,514,506	38,473,733			38,473,733		24,119,290	
<b>Fund balance - Ending</b>	<b>\$ 38,473,733</b>	<b>\$ 1,694,424</b>	<b>\$ 1,030,086</b>			<b>\$ 24,119,290</b>		<b>\$ 1,196,559</b>	

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

Description	2023		2024				2025		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
<b>Expenditures:</b>									
<b>Operating services:</b>									
Rentals	\$ 29,400	\$ -	\$ -	\$ -	\$ 19,600	\$ 19,600	0.00%	\$ -	-100.00%
Maintenance Of Property & Equipment	60	-	-	-	-	-	0.00%	-	0.00%
Contractual Services	2,246	-	-	-	-	-	0.00%	-	0.00%
Professional Services	66,851	-	-	-	-	-	0.00%	-	0.00%
<b>Total operating services</b>	<b>98,557</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>19,600</b>	<b>19,600</b>		<b>-</b>	
<b>Materials &amp; supplies:</b>									
Office Supplies	131	-	-	-	-	-	0.00%	-	0.00%
Maintenance Of Buildings & Grounds	86	-	-	-	-	-	0.00%	-	0.00%
Tools And Equipment	125	-	-	-	-	-	0.00%	-	0.00%
<b>Total materials &amp; supplies</b>	<b>342</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	
<b>Total expenditures</b>	<b>\$ 98,899</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 19,600</b>	<b>\$ 19,600</b>		<b>\$ -</b>	

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

Description	2023			2024			% Change Last Adopted vs Projected Actual	2025	
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End		Proposed Budget	% Change Projected Actual vs Proposed
<b>Expenditures:</b>									
<b>Personal services:</b>									
Regular Salaries & Wages	\$ 3,460,019	\$ 4,399,863	\$ 4,399,863	\$ 1,758,034	\$ 2,391,966	\$ 4,150,000	-5.68%	\$ 4,556,000	9.78%
FICA	458	500	500	88	112	200	-60.00%	1,600	700.00%
Retirement	397,314	505,000	505,000	201,780	248,220	450,000	-10.89%	541,000	20.22%
Life/Health Insurance	597,874	873,670	873,670	328,547	411,453	740,000	-15.30%	905,000	22.30%
Workmen's Compensation	164,834	216,521	216,521	98,641	119,359	218,000	0.68%	250,000	14.68%
Unemployment	346	500	500	175	275	450	-10.00%	500	11.11%
Medicare	50,184	63,798	63,798	25,443	31,557	57,000	-10.66%	67,000	17.54%
Disability	7,778	10,472	10,472	3,528	3,972	7,500	-28.38%	11,000	46.67%
Post Employees Health Care	225,640	250,000	250,000	127,200	147,800	275,000	10.00%	350,000	27.27%
Deferred Compensation	42,048	59,401	59,401	22,413	27,587	50,000	-15.83%	73,000	46.00%
Dental	6,060	8,900	8,900	3,270	2,620	5,890	-33.82%	7,800	32.43%
OPEB Contribution	121,101	153,995	153,995	61,486	78,514	140,000	-9.09%	158,000	12.86%
Miscellaneous	10,236	14,500	14,500	4,584	9,416	14,000	-3.45%	14,500	3.57%
<b>Total personal services</b>	<b>5,083,892</b>	<b>6,557,120</b>	<b>6,557,120</b>	<b>2,635,189</b>	<b>3,472,851</b>	<b>6,108,040</b>		<b>6,935,400</b>	
<b>Operating services:</b>									
Advertising, Dues & Subscriptions	83	3,102	3,102	346	3,654	4,000	28.95%	4,087	2.17%
Printing, Duplication, Typing	3,816	5,800	5,800	2,424	2,876	5,300	-8.62%	5,550	4.72%
Electrical (Light And Power)	35,808	43,261	43,261	15,314	27,490	42,804	-1.06%	44,944	5.00%
Natural Gas	8,964	16,216	16,216	5,220	9,768	14,988	-7.57%	15,737	5.00%
Water	1,202	3,508	3,508	329	2,329	2,658	-24.23%	3,057	15.01%
Postage And Box Rent	-	450	450	7	443	450	0.00%	450	0.00%
Telephone	19,510	23,552	23,552	10,108	12,656	22,764	-3.35%	23,902	5.00%
Rentals	183,067	253,710	253,710	100,784	152,541	253,325	-0.15%	254,325	0.39%
Maintenance Of Property & Equipment	995,243	538,775	538,775	590,656	368,844	959,500	78.09%	960,775	0.13%
Contractual Services	326,578	272,516	272,516	155,417	173,373	328,790	20.65%	374,912	14.03%
Professional Services	76,824	80,000	80,000	7,290	42,710	50,000	-37.50%	65,000	30.00%
Insurance - Fire & Casualty Property	40,143	40,006	40,006	15,147	22,980	38,127	-4.70%	34,469	-9.59%
Insurance - Auto Coverage	103,423	104,941	104,941	34,205	107,806	142,011	35.32%	161,710	13.87%
Insurance - Employee Liability	6,314	3,827	3,827	1,247	3,732	4,979	30.10%	5,597	12.41%
Insurance - General Liability	60,164	63,374	63,374	20,657	63,079	83,736	32.13%	94,620	13.00%
<b>Total operating services</b>	<b>1,861,139</b>	<b>1,453,038</b>	<b>1,453,038</b>	<b>959,151</b>	<b>994,281</b>	<b>1,953,432</b>		<b>2,049,135</b>	
<b>Materials &amp; supplies:</b>									
Non Consumable Office Supplies	19,487	25,250	25,250	14,009	9,541	23,550	-6.73%	25,250	7.22%
Office Supplies	9,373	15,000	15,000	2,227	9,773	12,000	-20.00%	15,000	25.00%
Medical, Drugs	3,200	2,550	2,550	1,064	1,936	3,000	17.65%	3,200	6.67%
Food & Clothing	33,255	38,000	38,000	21,482	15,768	37,250	-1.97%	38,000	2.01%
Maintenance Of Buildings & Grounds	28,383	33,300	33,300	13,436	18,564	32,000	-3.90%	33,300	4.06%
Vehicle Supplies(Gas, Oil, Antifreeze)	460,605	476,626	476,626	148,044	324,410	472,453	-0.88%	479,540	1.50%
Electrical Components	71	105	105	635	165	800	661.90%	840	5.00%
Miscellaneous	454,263	296,903	296,903	107,822	191,255	299,077	0.73%	303,563	1.50%
Gravel, Sand, Dirt And Shells	262,017	215,000	215,000	147,475	92,525	240,000	11.63%	250,000	4.17%
Culverts	17,260	30,000	30,000	137,795	62,205	200,000	566.67%	150,000	-25.00%
Equipment And Vehicle Repair Parts	286,144	297,018	297,018	126,484	168,274	294,758	-0.76%	300,654	2.00%
Asphalt And Asphalt Filler	142,854	96,750	96,750	92,303	57,197	149,500	54.52%	150,250	0.50%
LAB Chemicals-Supplies	-	-	-	(47)	47	-	0.00%	-	0.00%

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

Description	2023	2024					2025		
	Prior Year Actual	Original Budget	Last Adopted 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
Misc. (Only Roads & Drainage) Chemicals	2,147	5,150	5,150	1,570	2,180	3,750	-27.18%	5,150	37.33%
Tools And Equipment	68,497	65,000	65,000	29,316	35,684	65,000	0.00%	70,000	7.69%
<b>Total materials &amp; supplies</b>	<b>1,787,556</b>	<b>1,596,652</b>	<b>1,596,652</b>	<b>843,615</b>	<b>989,524</b>	<b>1,833,138</b>		<b>1,824,747</b>	
<b>Other charges:</b>									
Travel	2,759	7,000	7,000	275	6,225	6,500	-7.14%	7,000	7.69%
Judgements & Damages	-	550	550	-	550	550	0.00%	550	0.00%
Official Fees	6,693	5,500	5,500	1,669	2,831	4,500	-18.18%	5,500	22.22%
<b>Total other charges</b>	<b>9,452</b>	<b>13,050</b>	<b>13,050</b>	<b>1,944</b>	<b>9,606</b>	<b>11,550</b>		<b>13,050</b>	
<b>Capital outlay:</b>									
Improvements Other Than Buildings	8,040,381	2,540,000	8,747,999	434,545	5,863,455	6,297,999	-28.01%	2,800,000	-55.54%
Acquisition Of Motor Vehicles	436,350	80,000	318,200	90,175	228,025	318,200	0.00%	-	-100.00%
Buildings-Grounds-General Plant	14,080	260,000	260,000	308,150	91,850	400,000	53.85%	-	-100.00%
Heavy Movable Equipment	949,042	655,000	495,719	319,861	175,858	495,719	0.00%	690,000	39.19%
Office Equipment	11,958	25,000	25,000	-	20,000	20,000	-20.00%	20,000	0.00%
Major Repairs	98,060	100,000	100,000	50,160	49,840	100,000	0.00%	100,000	0.00%
Architectural-Engineering Fees	557,780	694,036	1,233,478	145,359	546,686	692,045	-43.89%	787,336	13.77%
Other Fees	88,324	65,000	248,017	23,436	119,927	143,363	-42.20%	129,654	-9.56%
<b>Total capital outlay</b>	<b>10,195,975</b>	<b>4,419,036</b>	<b>11,428,413</b>	<b>1,371,686</b>	<b>7,095,641</b>	<b>8,467,326</b>		<b>4,526,990</b>	
<b>Intergovernmental:</b>									
Cont. To Retirement Ded. From Tax Coll	354,880	345,000	345,000	408,471	-	408,471	18.40%	363,000	-11.13%
Cost Of Ad Valorem Tax Collection	-	7,000	7,000	-	5,000	5,000	-28.57%	7,000	40.00%
Costs Of Sales Tax Collections	95,760	224,696	224,696	-	252,275	252,275	12.27%	295,846	17.27%
<b>Total intergovernmental</b>	<b>450,640</b>	<b>576,696</b>	<b>576,696</b>	<b>408,471</b>	<b>257,275</b>	<b>665,746</b>		<b>665,846</b>	
<b>Total expenditures</b>	<b>\$ 19,388,654</b>	<b>\$ 14,615,592</b>	<b>\$ 21,624,969</b>	<b>\$ 6,220,056</b>	<b>\$ 12,819,178</b>	<b>\$ 19,039,232</b>		<b>\$ 16,015,168</b>	

**Road & Drainage  
Paved Streets  
Fund Number: 112  
Narrative Explanation of Capital Outlay  
For Requested Year 2025**

<b>Capital undefined Outlay:</b>	<b>Amount</b>	<b>Detailed Description</b>	<b>Sub-total</b>
Improvements Other Than Buildings	\$ 2,800,000	2025 Road Maintenance	\$ 1,000,000
		Concrete Road Maintenance	350,000
		Concrete Road Repairs	400,000
		Pave New Road -Deputy Jeff Watson Blvd (Road to New Dog Park)	300,000
		Spillway Road Maintenance	200,000
		WB Boat Launch Road	500,000
		Widening Entrance of Kliner Road	50,000
Heavy Movable Equipment	\$ 690,000	Three <sup>(3)</sup> 6-8yd Dump Truck (\$120,000 each)	\$ 360,000
		Two <sup>(2)</sup> New 10-15yd Dump Truck (\$165,000 each)	330,000
Office Equipment	\$ 20,000	Office Equipment	\$ 10,000
		Software Upgrade/Replacement	10,000
Major Repairs	\$ 100,000	Equipment Repairs	\$ 50,000
		Roadway Repairs	50,000
Architectural-Engineering Fees	\$ 787,336	2023-2024 Concrete Road Maintenance	\$ -
		Judge Edward Dufrense Parkway Extension	541,433
		Paul Maillard Revitalization (LA52) Phase II	245,903
Other Fees	\$ 129,654	2025 Road Maintenance	\$ 27,734
		Paul Maillard Revitalization (LA52) Phase I	51,920
<b>Grand Total Requested:</b>	<b>\$ 4,526,990</b>		



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

Description	2023		2024				2025		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
<b>Expenditures:</b>									
<b>Capital outlay:</b>									
Improvements Other Than Buildings	\$ -	\$ 2,183,000	\$ 2,820,179	\$ -	\$ 150,000	\$ 150,000	(1)	\$ 2,670,179	\$ 17
Architectural-Engineering Fees	4,893	587,530	617,637	-	-	-	(1)	617,637	-
Other Fees	-	52,050	127,050	-	-	-	(1)	127,050	-
<b>Total capital outlay</b>	<b>4,893</b>	<b>2,822,580</b>	<b>3,564,866</b>	<b>-</b>	<b>150,000</b>	<b>150,000</b>		<b>3,414,866</b>	
<b>Total expenditures</b>	<b>\$ 4,893</b>	<b>\$ 2,822,580</b>	<b>\$ 3,564,866</b>	<b>\$ -</b>	<b>\$ 150,000</b>	<b>\$ 150,000</b>		<b>\$ 3,414,866</b>	

**Road & Drainage  
Sidewalks & Crosswalks  
Fund Number: 112  
Narrative Explanation of Capital Outlay  
For Requested Year 2025**

<b>Capital undefined Outlay:</b>	<b>Amount</b>	<b>Detailed Description</b>	<b>Sub-total</b>
Improvements Other Than Buildings	\$ 2,670,179	Montz Levee Bike Path Repairs	\$ 100,000
		Paul Maillard Revitalization (LA52) Phase I	487,179
		Westbank Bike Path -Phase IV & V	2,083,000
Architectural-Engineering Fees	\$ 617,637	Paul Maillard Revitalization (LA52) Phase I	\$ 35,000
		Westbank Bike Path -Phase IV & V	582,637
Other Fees	\$ 127,050	Paul Maillard Revitalization (LA52) Phase I	\$ 75,000
		Westbank Bike Path -Phase IV & V	52,050
<b>Grand Total Requested:</b>	<b>\$ 3,414,866</b>		

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

Description	2023			2024				2025	
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
<b>Expenditures:</b>									
<b>Personal services:</b>									
Regular Salaries & Wages	\$ 7,162,838	\$ 9,014,814	\$ 9,014,814	\$ 3,801,516	\$ 4,898,484	\$ 8,700,000	-3.49%	\$ 8,955,000	2.93%
FICA	-	200	200	115	185	300	50.00%	4,100	1266.67%
Retirement	807,692	1,032,000	1,032,000	430,595	519,405	950,000	-7.95%	1,082,000	13.89%
Life/Health Insurance	1,258,727	1,785,010	1,785,010	757,034	892,966	1,650,000	-7.56%	2,018,000	22.30%
Workmen's Compensation	189,855	272,052	272,052	122,337	142,663	265,000	-2.59%	291,000	9.81%
Unemployment	716	850	850	380	470	850	0.00%	1,000	17.65%
Medicare	104,580	130,204	130,204	55,661	69,339	125,000	-4.00%	130,000	4.00%
Disability	16,665	21,371	21,371	7,919	8,081	16,000	-25.13%	21,500	34.38%
Post Employees Health Care	271,279	325,000	325,000	141,334	183,666	325,000	0.00%	375,000	15.38%
Deferred Compensation	170,253	259,000	259,000	97,396	117,604	215,000	-16.99%	259,000	20.47%
Dental	10,894	16,790	16,790	5,836	5,814	11,650	-30.61%	12,800	9.87%
OPEB Contribution	250,697	316,000	316,000	132,982	167,018	300,000	-5.06%	312,000	4.00%
Miscellaneous	8,037	16,000	16,000	3,388	8,612	12,000	-25.00%	15,000	25.00%
<b>Total personal services</b>	<b>10,252,233</b>	<b>13,189,291</b>	<b>13,189,291</b>	<b>5,556,493</b>	<b>7,014,307</b>	<b>12,570,800</b>		<b>13,476,400</b>	
<b>Operating services:</b>									
Advertising, Dues & Subscriptions	1,401	9,073	9,073	833	8,240	9,073	0.00%	9,073	0.00%
Printing, Duplication, Typing	257	3,500	3,500	177	2,623	2,800	-20.00%	3,500	25.00%
Electrical (Light And Power)	350,842	383,011	383,011	163,344	220,556	383,900	0.23%	389,659	1.50%
Natural Gas	16,365	40,000	40,000	16,655	21,345	38,000	-5.00%	40,000	5.26%
Water	54,434	32,071	32,071	45,439	23,089	68,528	113.68%	60,000	-12.44%
Postage And Box Rent	162	1,000	1,000	5	795	800	-20.00%	1,000	25.00%
Telephone	49,222	47,847	47,847	26,040	25,044	51,084	6.77%	52,106	2.00%
Rentals	366,937	374,815	374,815	199,773	180,042	379,815	1.33%	384,815	1.32%
Maintenance Of Property & Equipment	678,737	650,000	650,000	389,987	270,013	660,000	1.54%	670,000	1.52%
Contractual Services	658,518	579,060	579,060	205,274	455,386	660,660	14.09%	696,756	5.46%
Professional Services	743,663	900,000	900,000	300,421	549,579	850,000	-5.56%	900,000	5.88%
Insurance - Fire & Casualty Property	571,855	854,514	854,514	178,148	270,268	448,416	-47.52%	405,402	-9.59%
Insurance - Auto Coverage	88,052	88,700	88,700	28,911	73,031	101,942	14.93%	109,545	7.46%
Insurance - Employee Liability	12,736	7,718	7,718	2,516	7,833	10,349	34.09%	11,750	13.54%
Insurance - General Liability	121,351	127,826	127,826	41,664	132,415	174,079	36.18%	198,621	14.10%
<b>Total operating services</b>	<b>3,714,532</b>	<b>4,099,135</b>	<b>4,099,135</b>	<b>1,599,187</b>	<b>2,240,259</b>	<b>3,839,446</b>		<b>3,932,227</b>	
<b>Materials &amp; supplies:</b>									
Non Consumable Office Supplies	46,974	55,000	55,000	27,473	37,527	65,000	18.18%	60,000	-7.69%
Office Supplies	16,306	20,000	20,000	10,343	9,657	20,000	0.00%	20,000	0.00%
Medical, Drugs	2,973	3,500	3,500	1,120	1,880	3,000	-14.29%	3,500	16.67%
Food & Clothing	42,020	42,500	42,500	27,803	17,197	45,000	5.88%	42,500	-5.56%
Maintenance Of Buildings & Grounds	62,853	75,000	75,000	20,595	44,405	65,000	-13.33%	75,000	15.38%
Vehicle Supplies(Gas, Oil, Antifreeze)	790,115	1,100,000	1,100,000	499,409	500,591	1,000,000	-9.09%	1,050,000	5.00%
Electrical Components	402,332	375,000	375,000	125,883	224,117	350,000	-6.67%	375,000	7.14%
Miscellaneous	374,600	330,000	330,000	153,752	176,248	330,000	0.00%	330,000	0.00%
Gravel, Sand, Dirt And Shells	47,277	85,000	85,000	26,093	48,907	75,000	-11.76%	85,000	13.33%
Culverts	382,932	300,000	300,000	268,203	81,797	350,000	16.67%	350,000	0.00%
Equipment And Vehicle Repair Parts	288,515	278,664	278,664	135,877	160,919	296,796	6.51%	301,248	1.50%
Asphalt And Asphalt Filler	-	20,000	20,000	-	18,000	18,000	-10.00%	20,000	11.11%
Misc. (Only Roads & Drainage) Chemicals	37,164	35,000	35,000	15,284	19,716	35,000	0.00%	35,000	0.00%

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

Description	2023	2024				2025			
	Prior Year Actual	Original Budget	Last Adopted 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
Tools And Equipment	202,168	150,000	150,000	97,202	87,798	185,000	23.33%	200,000	8.11%
Small Pumps	-	-	-	2,177	-	2,177	0.00%	-	-100.00%
<b>Total materials &amp; supplies</b>	<b>2,696,229</b>	<b>2,869,664</b>	<b>2,869,664</b>	<b>1,411,214</b>	<b>1,428,759</b>	<b>2,839,973</b>		<b>2,947,248</b>	
<b>Other charges:</b>									
Travel	14,921	25,000	25,000	12,456	7,544	20,000	-20.00%	25,000	25.00%
Judgements & Damages	6,000	5,000	5,000	-	5,000	5,000	0.00%	5,000	0.00%
Official Fees	5,724	5,500	5,500	5,969	2,032	8,000	45.45%	7,500	-6.25%
<b>Total other charges</b>	<b>26,645</b>	<b>35,500</b>	<b>35,500</b>	<b>18,425</b>	<b>14,576</b>	<b>33,000</b>		<b>37,500</b>	
<b>Capital outlay:</b>									
Acquisition Of Land	-	1,000,000	1,361,760	302,785	433,975	736,760	-45.90%	625,000	-15.17%
Improvements Other Than Buildings	6,908,773	20,096,194	36,084,989	11,832,052	12,556,640	24,388,692	-32.41%	21,611,000	-11.39%
Acquisition Of Motor Vehicles	-	200,000	240,411	334,532	6,388	340,920	41.81%	120,000	-64.80%
Buildings-Grounds-General Plant	501,563	140,000	252,015	342,406	133,142	475,548	88.70%	20,000	-95.79%
Heavy Movable Equipment	811,014	135,500	135,500	168,729	95,641	264,370	95.11%	165,000	-37.59%
Office Equipment	66,390	80,000	80,000	7,578	62,422	70,000	-12.50%	70,000	0.00%
Major Repairs	1,260,899	1,250,000	1,250,000	546,015	703,985	1,250,000	0.00%	1,250,000	0.00%
Architectural-Engineering Fees	1,469,582	4,102,727	7,720,308	495,555	2,694,488	3,190,043	-58.68%	4,719,819	47.95%
Other Fees	349,359	767,616	1,606,544	170,968	339,916	510,884	-68.20%	1,206,065	136.07%
<b>Total capital outlay</b>	<b>11,367,580</b>	<b>27,772,037</b>	<b>48,731,527</b>	<b>14,200,620</b>	<b>17,026,597</b>	<b>31,227,217</b>		<b>29,786,884</b>	
<b>Intergovernmental:</b>									
Costs Of Sales Tax Collections	95,760	224,696	224,696	-	252,274	252,274	12.27%	295,846	17.27%
Grants	347,205	450,000	450,000	136,631	313,369	450,000	0.00%	450,000	0.00%
<b>Total intergovernmental</b>	<b>442,965</b>	<b>674,696</b>	<b>674,696</b>	<b>136,631</b>	<b>565,643</b>	<b>702,274</b>		<b>745,846</b>	
<b>Total expenditures</b>	<b>\$ 28,500,184</b>	<b>\$ 48,640,323</b>	<b>\$ 69,599,813</b>	<b>\$ 22,922,570</b>	<b>\$ 28,290,141</b>	<b>\$ 51,212,710</b>		<b>\$ 50,926,105</b>	

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

Description	2023		2024				2025		
	Prior Year Actual	Original Budget	Last Adopted 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:									

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

Description	2023	2024				2025			
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
<b>Expenditures:</b>									
<b>Transfers:</b>									
Transfer - Indirect Cost Allocation	\$ 1,740,960	\$ 2,050,000	\$ 2,050,000	\$ -	\$ 2,050,000	\$ 2,050,000	0.00%	\$ 2,050,000	0.00%
<b>Total transfers</b>	<b>1,740,960</b>	<b>2,050,000</b>	<b>2,050,000</b>	<b>-</b>	<b>2,050,000</b>	<b>2,050,000</b>		<b>2,050,000</b>	
<b>Total expenditures</b>	<b>\$ 1,740,960</b>	<b>\$ 2,050,000</b>	<b>\$ 2,050,000</b>	<b>\$ -</b>	<b>\$ 2,050,000</b>	<b>\$ 2,050,000</b>		<b>\$ 2,050,000</b>	

**Road & Drainage  
Drainage  
Fund Number: 112  
Narrative Explanation of Capital Outlay For Requested Year 2025**

<b>Capital undefined Outlay:</b>	<b>Amount</b>	<b>Detailed Description</b>	<b>Sub-total</b>
Acquisition Of Land	\$ 625,000	Eastbank Land Acquisition	\$ -
		Hahn Street Land Acquisition	350,000
		Westbank Land Acquisition	275,000
Improvements Other Than Buildings	\$ 21,611,000	C&N Railroad Jack & Bore	\$ 50,000
		Cousin's Canal Sheet pile (Heather to Rathborne Park)	3,000,000
		Des Allemands Bulkhead (Phase II -Bayou Road) (GF Transfer of \$600,000)	2,000,000
		Fairfield & Oakland Pump Station Discharge (GF Transfer of \$2,000,000)	3,150,000
		Lakewood Drive -Heather & Lakewood Estates Panel Replacement	100,000
		Lowe/Plantation Drainage Improvements	2,000,000
		Montz Box Culvert Replacements & Drainage Improvements	1,151,000
		Murray Hill/Destrehan Drive Drainage Improvements	3,500,000
		New Sarpy Culvert Crossing Improvements	100,000
		Ormond Center Drainage Improvements	2,000,000
		Paul Frederick & Kinler Street -Demolition & Reconstruction	2,000,000
		Primrose Canal Improvements -Phase 1B	1,710,000
		PW Director's Office -New Roof	600,000
		River Park Drainage Improvements (GF Transfer)	250,000
Acquisition Of Motor Vehicles	\$ 120,000	Two <sup>(2)</sup> F250 Pickup Truck with Toolbox Bodies (\$60,000 each)	\$ 120,000
Buildings-Grounds-General Plant	\$ 20,000	Engine for Mud Boat	\$ 20,000
Heavy Movable Equipment	\$ 165,000	10-15Yd Dump Truck	\$ 165,000
Office Equipment	\$ 70,000	Office Equipment	\$ 50,000
		Surveillance System	20,000
Major Repairs	\$ 1,250,000	24"-30" Pump Overhaul/Repairs	\$ 200,000
		36"-54" Pump Overhaul/Repairs	200,000
		Engine Repairs	200,000
		Equipment Repairs	234,000
		Gearbox Repairs/Replacements	200,000
		Other Miscellaneous Repairs	216,000

**Road & Drainage (Continued)**  
**Drainage**  
**Fund Number: 112**  
**Narrative Explanation of Capital Outlay**  
**For Requested Year 2025**

<b>Capital undefined Outlay:</b>	<b>Amount</b>	<b>Detailed Description</b>	<b>Sub-total</b>
Architectural-Engineering Fees	\$ 4,719,819	C&N Railroad Jack & Bore	\$ -
		Carriage Canal Widening	506,388
		Des Allemands Bulkhead	150,000
		Eastbank Yard Admin Building (Design)	200,000
		KCS Jack&Bore and New Canal in Montz	218,965
		Lakewood Drainage Improvements (Phase II -Hwy 90 to W.Heather)	82,500
		Lemoine Lane, Hirsch & St.Mark Street -Inspection	100,000
		Montz Master Drainage Plan -Realign Coulee, Hwy61, Jack&Bore, Conv	158,227
		Murray Hill & Destrehan Drive Drainage Improvements	211,160
		New Sarpy Culvert Crossing Improvements	100,000
		New Sarpy Pump Station	115,000
		Ormond Canal Improvements -Canal A Improvements	115,695
		Ormond Canal Improvements -Drainage Structure for Carriage, Houma & A	216,880
		Ormond Canal Improvements -Drainage Structure for Carriage/ Dunleith	312,272
		Ormond Center Project	150,000
		Ormond Oaks & Hill Heights Drainage Improvements (for Phase I & II)	62,086
		Ormond Oaks Channel	100,000
		Paul Frederick & Kinler Street Improvements	215,748
		Primrose Canal Stabilization	203,192
		Public Works Yard -Storm Shelter Building	245,528
		River Park Drive Drainage Improvements	250,000
		Schexnaydre in Vicinity of CN Jack&Bore	126,112
		Texaco Road Bank Stabilization	300,000
		Turtle Pond Station Replacement	200,111
		U.P. Railroad Drainage Ditch Outfall Improvements -Inspection	100,000
		US61 Canal Improvements	100,000
		Willowdale/Davis Plantation Improvements	100,000
Other Fees	\$ 1,206,065	Bamboo Street Drainage Improvements (Lowe's Plantation)	\$ 65,000
		C&N Railroad Jack & Bore	25,000
		Canal A Improvements	50,000
		Carriage Canal Widening	50,000



**Road & Drainage (Continued)**  
**Drainage**  
**Fund Number: 112**  
**Narrative Explanation of Capital Outlay**  
**For Requested Year 2025**

<b>Capital undefined Outlay:</b>	<b>Amount</b>	<b>Detailed Description</b>	<b>Sub-total</b>
		Des Allemands Bulkhead	75,593
		Destrehan Pump Station #2 Upgrade -Conveyance Improvements	58,000
		Engineer's Canal Stabilization	23,294
		Evangeline Road & CN -Concrete Box Culverts	10,000
		Fairfield & Oakland Pump Station Discharge	32,123
		Hill Heights Drainage Improvements	37,050
		Lakewood Drainage Improvements -Phase II	30,000
		Montz Master Drainage Plan -Realign Coulee, Hwy61, Jack&bore, Conv	99,000
		Murray Hill/Destrehan Drive Drainage Improvements	40,000
		Ormond Canal Improvements -Drainage Structure for Carriage, Houma & A	50,000
		Ormond Canal Improvements -Drainage Structure for Carriage/ Dunleith	50,000
		Ormond Center Project	25,000
		Ormond Oaks Channel	65,000
		Paul Frederick & Kinler Street Drainage Improvements	30,000
		Primrose Canal Improvements	19,000
		Schexnayder Pump Station	17,585
		Schexnaydre in Vicinity of CN Jack&Bore	99,420
		Texaco Road Bank Stabilization	65,000
<b>Grand Total Requested:</b>	<b>\$ 29,786,884</b>		

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

Description	2023		2024				2025		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
<b>Expenditures:</b>									
<b>Transfers:</b>									
Transfer to Hurricane Recovery Revenue Bond Fund	\$ 8,725,000	\$ -	\$ -	\$ 192,465	\$ 2,371,586	\$ 2,564,051	0.00%	\$ 2,561,209	-0.11%
<b>Total transfers</b>	<b>8,725,000</b>	<b>-</b>	<b>-</b>	<b>192,465</b>	<b>2,371,586</b>	<b>2,564,051</b>		<b>2,561,209</b>	
<b>Total expenditures</b>	<b>\$ 8,725,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 192,465</b>	<b>\$ 2,371,586</b>	<b>\$ 2,564,051</b>		<b>\$ 2,561,209</b>	

**Recreation  
Fund Number: 113**

Description	2023			2024			2025		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
<b>Revenues:</b>									
Ad Valorem	\$ 5,373,350	\$ 6,426,000	\$ 6,426,000	\$ 6,467,355	\$ 11,097	\$ 6,478,452	0.82%	\$ 6,693,500	3.32%
Admission Fees	-	3,000	3,000	8,440	17,880	26,320	777.33%	5,000	0.00%
Compensation For Loss Or Damage Of Assets	850	-	-	-	-	-	0.00%	-	0.00%
Dept of State Treasury	2,137,921	500,000	500,000	527,077	575,000	1,102,077	120.42%	500,000	-54.63%
Disaster Relief (Fema)	102	-	-	201,594	777	202,371	0.00%	-	-100.00%
Facility Use Fees	843	-	-	-	-	-	0.00%	-	0.00%
Gifts & Donations	263,175	-	528,000	500,000	500,000	1,000,000	89.39%	-	-100.00%
Insurance Refunds/Proceeds	1,165,295	-	-	-	-	-	0.00%	-	0.00%
Interest Earnings	416,245	345,000	345,000	276,090	276,910	553,000	60.29%	550,000	-0.54%
Local Corporate Grant	-	450,000	1,164,955	-	-	-	-100.00%	-	0.00%
Local Grant - 29th Judicial District Court	900,000	-	-	714,955	(714,955)	-	0.00%	450,000	0.00%
Miscellaneous Revenue	3,095	-	-	2,303	(2,153)	150	0.00%	-	-100.00%
Operating Transfers In	-	-	-	-	4,318	4,318	0.00%	-	-100.00%
Proceeds From The Sale Of Assets	2,232	1,000	1,000	4,639	2,099	6,738	573.80%	1,000	-85.16%
Reg. Fees - Misc	73,083	76,000	76,000	77,559	445	78,004	2.64%	78,000	-0.01%
Reg. Fees - Summer Camp	-	125,000	125,000	-	-	-	-100.00%	125,000	0.00%
Reg. Fees - Youth Tourneys	-	1,500	1,500	3,750	750	4,500	200.00%	1,500	-66.67%
Reg. Fees Adult League	3,300	4,000	4,000	2,100	900	3,000	-25.00%	3,000	0.00%
Rental Of Parks & Bldg.	31,160	25,000	25,000	25,850	7,010	32,860	31.44%	25,000	-23.92%
RESTORE Act	-	-	-	-	-	-	0.00%	1,841,115	0.00%
Transfer From General Fund	1,086,541	3,714,260	6,479,860	15,000	3,071,409	3,086,409	-52.37%	9,158,558	196.74%
Transfer From Roads & Drainage	-	-	-	10,000	-	10,000	0.00%	-	-100.00%
Transfer from WWKS Construction	-	-	-	5,000	-	5,000	0.00%	-	-100.00%
Yth-Sr Special Athletes	18,182	22,000	22,000	33,783	(5,783)	28,000	27.27%	22,000	-21.43%
<b>Total revenues</b>	<b>11,475,374</b>	<b>11,692,760</b>	<b>15,701,315</b>	<b>8,875,495</b>	<b>3,745,704</b>	<b>12,621,199</b>		<b>19,453,673</b>	
<b>Expenditures:</b>									
Personal services	1,839,829	2,420,080	2,420,080	1,034,180	1,255,757	2,289,936	-5.38%	2,490,205	8.75%
Operating services	1,479,603	1,275,941	1,275,941	638,847	833,601	1,472,448	15.40%	1,250,264	-15.09%
Materials & supplies	516,014	523,100	523,100	186,769	255,432	442,200	-15.47%	417,600	-5.56%
Other charges	34,133	35,500	35,500	5,734	34,766	40,500	14.08%	28,500	-29.63%
Capital outlay	4,588,025	11,389,315	15,704,915	3,537,744	3,010,570	6,548,314	-58.30%	16,107,300	145.98%
Intergovernmental	174,433	180,000	180,000	211,153	1,000	212,153	17.86%	188,000	-11.38%
Transfers	305,179	360,000	360,000	-	360,000	360,000	0.00%	375,000	4.17%
<b>Total expenditures</b>	<b>8,937,216</b>	<b>16,183,936</b>	<b>20,499,536</b>	<b>5,614,427</b>	<b>5,751,126</b>	<b>11,365,551</b>		<b>20,856,869</b>	
Net change in fund balance	2,538,158	(4,491,176)	(4,798,221)			1,255,648		(1,403,196)	
Fund balance - Beginning	3,617,177	5,168,181	6,155,335			6,155,335		7,410,983	
<b>Fund balance - Ending</b>	<b>\$ 6,155,335</b>	<b>\$ 677,005</b>	<b>\$ 1,357,114</b>			<b>\$ 7,410,983</b>		<b>\$ 6,007,787</b>	

**Recreation**  
**Fund Number: 113**  
**Narrative Explanation of Capital Outlay**  
**For Requested Year 2025**

<b>Capital undefined Outlay:</b>	<b>Amount</b>	<b>Detailed Description</b>	<b>Sub-total</b>
Improvements Other Than Buildings	\$ 15,253,000	Ama Park (GF Transfer of \$400,000)	\$ 800,000
		Dog Park (GF Transfer up to \$900,000)	1,500,000
		Eastbank Bridge Park Gymnasium (GF Transfer)	5,000,000
		Eastbank Bridge Park Revitalization (Dept of Treasury \$500,000)	2,280,000
		Ed Reed (Parquet) Park Bathrooms	63,000
		Keller Street Park (GF Transfer of \$100,000)	300,000
		Monsanto Linear Park (Monsanto Donation)	450,000
		Montz Park Bike Path	75,000
		Various Field & Playground Equipment	100,000
		Volleyball Courts at EAD Community Center (GF Transfer)	500,000
		WB & EB Bike Path -Benches	185,000
		WB Boat Launch (GF Transfer)	4,000,000
Heavy Movable Equipment	\$ 45,000	X-mark mower to replace Unit# 342 -Toro Lawn Mower (Asset#14538)	\$ 15,000
		X-mark mower to replace Unit# 344 -Toro Lawn Mower (Asset#14539)	15,000
		X-mark mower to replace Unit# 350 -2016 X-mark (Asset#14433)	15,000
Major Repairs	\$ 50,000	Miscellaneous Major Repairs	\$ 50,000
Architectural-Engineering Fees	\$ 747,300	Dog Park	\$ 100,000
		EB Bridge Park Gymnasium (GF Transfer)	500,000
		Monsanto Linear Park	45,000
		WB Bridge Park Revitalization	102,300
Other Fees	\$ 12,000	Other Fees	\$ 12,000
<b>Grand Total Requested:</b>	<b>\$ 16,107,300</b>		

**Recreation  
Account Number: 113-450100**

Description	2023			2024				2025	
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
<b>Expenditures:</b>									
<b>Personal services:</b>									
Regular Salaries & Wages	\$ 1,316,835	\$ 1,721,726	\$ 1,721,726	\$ 721,433	\$ 873,568	\$ 1,595,000	-7.36%	\$ 1,660,000	4.08%
FICA	2,536	6,347	6,347	1,547	4,453	6,000	-5.47%	7,000	16.67%
Retirement	146,152	181,323	181,323	79,651	95,349	175,000	-3.49%	188,000	7.43%
Life/Health Insurance	174,379	238,975	238,975	117,203	150,797	268,000	12.15%	319,000	19.03%
Workmen's Compensation	20,700	31,590	31,590	12,791	16,209	29,000	-8.20%	31,000	6.90%
Unemployment	132	200	200	72	103	175	-12.50%	200	14.29%
Medicare	19,355	24,965	24,965	10,604	13,396	24,000	-3.87%	25,000	4.17%
Disability	3,433	4,098	4,098	1,684	1,816	3,500	-14.59%	4,000	14.29%
Post Employees Health Care	75,113	93,500	93,500	30,449	28,551	59,000	-36.90%	84,000	42.37%
Deferred Compensation	31,645	51,000	51,000	17,553	20,447	38,000	-25.49%	55,000	44.74%
Dental	2,060	3,096	3,096	1,200	1,320	2,520	-18.60%	3,000	19.05%
OPEB Contribution	46,089	60,260	60,260	25,111	29,889	55,000	-8.73%	58,000	5.45%
Miscellaneous	1,400	3,000	3,000	428	2,572	3,000	0.00%	3,000	0.00%
<b>Total personal services</b>	<b>1,839,829</b>	<b>2,420,080</b>	<b>2,420,080</b>	<b>1,019,726</b>	<b>1,238,470</b>	<b>2,258,195</b>		<b>2,437,200</b>	
<b>Operating services:</b>									
Advertising, Dues & Subscriptions	12,118	35,000	35,000	25,339	4,661	30,000	-14.29%	30,000	0.00%
Printing, Duplication, Typing	8,882	6,000	6,000	4,346	3,654	8,000	33.33%	9,000	12.50%
Electrical (Light And Power)	71,562	65,000	65,000	29,822	35,178	65,000	0.00%	67,000	3.08%
Natural Gas	222	300	300	154	146	300	0.00%	300	0.00%
Water	77,302	65,000	65,000	31,486	33,514	65,000	0.00%	65,000	0.00%
Postage And Box Rent	-	450	450	-	450	450	0.00%	450	0.00%
Telephone	14,696	15,000	15,000	8,256	8,744	17,000	13.33%	15,000	-11.76%
Rentals	113,191	130,000	130,000	45,169	104,831	150,000	15.38%	125,000	-16.67%
Maintenance Of Property & Equipment	332,407	210,000	210,000	92,390	162,610	255,000	21.43%	175,000	-31.37%
Contractual Services	465,058	300,000	300,000	244,308	175,692	420,000	40.00%	300,000	-28.57%
Professional Services	237,015	150,000	150,000	120,243	39,757	160,000	6.67%	145,000	-9.38%
Merchant Services	9,086	12,000	12,000	2,858	5,142	8,000	-33.33%	9,000	12.50%
Insurance - Fire & Casualty Property	41,838	48,990	48,990	14,889	22,588	37,477	-23.50%	33,882	-9.59%
Insurance - Auto Coverage	25,856	26,235	26,235	8,551	26,662	35,213	34.22%	51,309	45.71%
Insurance - Employee Liability	2,830	1,715	1,715	559	1,560	2,119	23.56%	2,340	10.43%
Insurance - General Liability	26,960	28,399	28,399	9,257	27,413	36,670	29.12%	39,561	7.88%
<b>Total operating services</b>	<b>1,439,023</b>	<b>1,094,089</b>	<b>1,094,089</b>	<b>637,627</b>	<b>652,602</b>	<b>1,290,229</b>		<b>1,067,842</b>	
<b>Materials &amp; supplies:</b>									
Non Consumable Office Supplies	14,384	8,000	8,000	5,698	2,302	8,000	0.00%	8,000	0.00%
Office Supplies	6,107	6,000	6,000	1,314	3,686	5,000	-16.67%	5,500	10.00%
Educational, Recreational And Culture	160,391	160,000	160,000	70,416	34,584	105,000	-34.38%	110,000	4.76%
Medical, Drugs	266	400	400	13	487	500	25.00%	400	-20.00%
Food & Clothing	18,545	20,000	20,000	7,251	7,749	15,000	-25.00%	15,000	0.00%
Maintenance Of Buildings & Grounds	89,398	85,000	85,000	32,358	52,642	85,000	0.00%	75,000	-11.76%
Vehicle Supplies(Gas, Oil, Antifreeze)	36,269	40,000	40,000	11,063	38,937	50,000	25.00%	50,000	0.00%
Electrical Components	3,322	500	500	-	-	-	-100.00%	-	0.00%
Miscellaneous	88,736	60,000	60,000	15,941	19,060	35,000	-41.67%	28,000	-20.00%
Gravel, Sand, Dirt And Shells	38,766	35,000	35,000	24,206	5,794	30,000	-14.29%	25,000	-16.67%
Equipment And Vehicle Repair Parts	33,375	20,000	20,000	6,297	21,703	28,000	40.00%	24,000	-14.29%
Asphalt And Asphalt Filler	3,800	2,500	2,500	-	1,500	1,500	-40.00%	1,500	0.00%
Misc. (Only Roads & Drainage) Chemicals	7,336	20,000	20,000	2,252	9,748	12,000	-40.00%	12,000	0.00%
Tools And Equipment	10,492	15,000	15,000	2,978	12,022	15,000	0.00%	12,500	-16.67%

SPECIAL REVENUE FUNDS

**Recreation (Continued)**  
**Account Number: 113-450100**

Description	2023			2024			2025		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
<b>Total materials &amp; supplies</b>	<b>511,187</b>	<b>472,400</b>	<b>472,400</b>	<b>179,787</b>	<b>210,214</b>	<b>390,000</b>		<b>366,900</b>	
<b>Other charges:</b>									
Travel	7,516	10,000	10,000	3,185	9,815	13,000	30.00%	8,000	-38.46%
Participant Travel	26,017	25,000	25,000	2,294	24,706	27,000	8.00%	20,000	-25.93%
Official Fees	600	500	500	255	245	500	0.00%	500	0.00%
<b>Total other charges</b>	<b>34,133</b>	<b>35,500</b>	<b>35,500</b>	<b>5,734</b>	<b>34,766</b>	<b>40,500</b>		<b>28,500</b>	
<b>Capital outlay:</b>									
Improvements Other Than Buildings	1,385,166	10,514,115	14,729,715	1,847,617	3,812,677	5,660,294	-61.57%	15,253,000	169.47%
Acquisition Of Motor Vehicles	134,838	90,000	90,000	-	90,000	90,000	0.00%	-	-100.00%
Educational-Cultural-Recreational	40,533	-	-	-	-	-	0.00%	-	0.00%
Buildings-Grounds-General Plant	2,191,205	-	-	1,518,241	(1,518,241)	-	0.00%	-	0.00%
Heavy Movable Equipment	49,230	11,000	11,000	-	35,000	35,000	218.18%	45,000	28.57%
Major Repairs	226,659	70,000	70,000	-	115,000	115,000	64.29%	50,000	-56.52%
Architectural-Engineering Fees	543,043	692,200	792,200	138,386	499,634	638,020	-19.46%	747,300	17.13%
Other Fees	17,351	12,000	12,000	33,500	(23,500)	10,000	-16.67%	12,000	20.00%
<b>Total capital outlay</b>	<b>4,588,025</b>	<b>11,389,315</b>	<b>15,704,915</b>	<b>3,537,744</b>	<b>3,010,570</b>	<b>6,548,314</b>		<b>16,107,300</b>	
<b>Intergovernmental:</b>									
Cont. To Retirement Ded. From Tax Coll	174,433	178,000	178,000	211,153	-	211,153	18.63%	187,000	-11.44%
Cost Of Ad Valorem Tax Collection	-	2,000	2,000	-	1,000	1,000	-50.00%	1,000	0.00%
<b>Total intergovernmental</b>	<b>174,433</b>	<b>180,000</b>	<b>180,000</b>	<b>211,153</b>	<b>1,000</b>	<b>212,153</b>		<b>188,000</b>	
<b>Total expenditures</b>	<b>\$ 8,586,630</b>	<b>\$ 15,591,384</b>	<b>\$ 19,906,984</b>	<b>\$ 5,591,771</b>	<b>\$ 5,147,622</b>	<b>\$ 10,739,391</b>		<b>\$ 20,195,742</b>	

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

Description	2023			2024			2025		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
<b>Expenditures:</b>									
<b>Personal services:</b>									
Regular Salaries & Wages	\$ -	\$ -	\$ -	\$ 12,960	\$ 15,040	\$ 28,000	0.00%	\$ 48,000	71.43%
FICA	-	-	-	804	1,396	2,200	0.00%	3,000	36.36%
Workmen's Compensation	-	-	-	160	240	400	0.00%	600	50.00%
Unemployment	-	-	-	1	4	5	0.00%	5	0.00%
Medicare	-	-	-	188	212	400	0.00%	700	75.00%
Miscellaneous	-	-	-	341	395	736	0.00%	700	-4.89%
<b>Total personal services</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>14,454</b>	<b>17,287</b>	<b>31,741</b>		<b>53,005</b>	
<b>Operating services:</b>									
Contractual Services	\$ 38,748	\$ 180,000	\$ 180,000	\$ 220	\$ 179,780	\$ 180,000	0.00%	\$ 180,000	0.00%
Professional Services	-	-	-	397	(397)	-	0.00%	-	0.00%
Insurance - Employee Liability	174	105	105	34	91	125	19.05%	135	8.00%
Insurance - General Liability	1,658	1,747	1,747	569	1,525	2,094	19.86%	2,287	9.22%
<b>Total operating services</b>	<b>40,580</b>	<b>181,852</b>	<b>181,852</b>	<b>1,220</b>	<b>180,999</b>	<b>182,219</b>		<b>182,422</b>	
<b>Materials &amp; supplies:</b>									
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	1,548	45,000	45,000	1,490	43,510	45,000	0.00%	45,000	0.00%
Medical, Drugs	-	200	200	106	94	200	0.00%	200	0.00%
Food & Clothing	2,854	4,000	4,000	5,386	614	6,000	50.00%	4,000	-33.33%
Tools And Equipment	425	-	-	-	-	-	0.00%	-	0.00%
<b>Total materials &amp; supplies</b>	<b>4,827</b>	<b>50,700</b>	<b>50,700</b>	<b>6,982</b>	<b>45,218</b>	<b>52,200</b>		<b>50,700</b>	
<b>Total expenditures</b>	<b>\$ 45,407</b>	<b>\$ 232,552</b>	<b>\$ 232,552</b>	<b>\$ 22,656</b>	<b>\$ 243,504</b>	<b>\$ 266,160</b>		<b>\$ 286,127</b>	
<b>Funding source:</b>									
Reduction of Fund Balance	\$ 45,407	\$ 107,552	\$ 107,552	\$ 22,656	\$ 243,504	\$ 266,160	147.47%	\$ 161,127	-39.46%
Reg Fees - Summer Camp	-	125,000	125,000	-	-	-	-100.00%	125,000	0.00%
<b>Total</b>	<b>\$ 45,407</b>	<b>\$ 232,552</b>	<b>\$ 232,552</b>	<b>\$ 22,656</b>	<b>\$ 243,504</b>	<b>\$ 266,160</b>		<b>\$ 286,127</b>	

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

Description	2023	2024					2025		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
<b>Expenditures:</b>									
<b>Transfers:</b>									
Transfer - Indirect Cost Allocation	\$ 305,179	\$ 360,000	\$ 360,000	\$ -	\$ 360,000	\$ 360,000	0.00%	\$ 375,000	4.17%
<b>Total transfers</b>	<b>305,179</b>	<b>360,000</b>	<b>360,000</b>	<b>-</b>	<b>360,000</b>	<b>360,000</b>		<b>375,000</b>	
<b>Total expenditures</b>	<b>\$ 305,179</b>	<b>\$ 360,000</b>	<b>\$ 360,000</b>	<b>\$ -</b>	<b>\$ 360,000</b>	<b>\$ 360,000</b>		<b>\$ 375,000</b>	



## Mosquito Control Fund Number: 114

Description	2023			2024			2025		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
<b>Revenues:</b>									
Ad Valorem	\$ 1,962,238	\$ 2,013,000	\$ 2,013,000	\$ 2,029,479	\$ 3,486	\$ 2,032,965	0.99%	\$ 2,099,500	3.27%
Interest Earnings	165,609	149,592	149,592	101,048	98,952	200,000	33.70%	200,000	0.00%
<b>Total revenues</b>	<b>2,127,847</b>	<b>2,162,592</b>	<b>2,162,592</b>	<b>2,130,527</b>	<b>102,438</b>	<b>2,232,965</b>		<b>2,299,500</b>	
<b>Expenditures:</b>									
<b>Personal services:</b>									
Regular Salaries & Wages	29,050	39,469	39,469	12,540	17,460	30,000	-23.99%	31,000	3.33%
Retirement	3,336	4,539	4,539	1,438	1,962	3,400	-25.09%	4,000	17.65%
Life/Health Insurance	2,774	7,763	7,763	273	1,727	2,000	-74.24%	7,000	250.00%
Workmen's Compensation	38	55	55	21	29	50	-9.09%	75	50.00%
Unemployment	3	5	5	1	4	5	0.00%	5	0.00%
Medicare	418	572	572	182	268	450	-21.33%	500	11.11%
Disability	76	95	95	30	40	70	-26.32%	100	42.86%
Deferred Compensation	99	875	875	-	-	-	-100.00%	200	0.00%
Dental	46	130	130	17	48	65	-50.00%	90	38.46%
OPEB Contribution	1,015	1,381	1,381	438	612	1,050	-23.97%	1,100	4.76%
Miscellaneous	-	100	100	-	100	100	0.00%	100	0.00%
<b>Total personal services</b>	<b>36,855</b>	<b>54,984</b>	<b>54,984</b>	<b>14,940</b>	<b>22,250</b>	<b>37,190</b>		<b>44,170</b>	
<b>Operating services:</b>									
Advertising, Dues & Subscriptions	127	615	615	-	615	615	0.00%	615	0.00%
Printing, Duplication, Typing	-	200	200	-	200	200	0.00%	200	0.00%
Contractual Services	1,409,477	1,549,036	1,549,036	673,758	876,869	1,550,627	0.10%	1,633,647	5.35%
Professional Services	-	150	150	-	150	150	0.00%	150	0.00%
Insurance - Employee Liability	57	35	35	11	24	35	0.00%	39	11.43%
Insurance - General Liability	545	574	574	187	387	574	0.00%	614	6.97%
<b>Total operating services</b>	<b>1,410,206</b>	<b>1,550,610</b>	<b>1,550,610</b>	<b>673,956</b>	<b>878,245</b>	<b>1,552,201</b>		<b>1,635,265</b>	
<b>Materials &amp; supplies:</b>									
Office Supplies	-	200	200	-	200	200	0.00%	200	0.00%
Food & Clothing	40	50	50	40	(40)	-	-100.00%	-	0.00%
<b>Total materials &amp; supplies</b>	<b>40</b>	<b>250</b>	<b>250</b>	<b>40</b>	<b>160</b>	<b>200</b>		<b>200</b>	
<b>Other charges:</b>									
Travel	-	1,000	1,000	-	1,000	1,000	0.00%	1,000	0.00%
Official Fees	-	200	200	-	200	200	0.00%	200	0.00%
<b>Total other charges</b>	<b>-</b>	<b>1,200</b>	<b>1,200</b>	<b>-</b>	<b>1,200</b>	<b>1,200</b>		<b>1,200</b>	
<b>Capital outlay:</b>									
<b>Intergovernmental:</b>									
Cont. To Retirement Ded. From Tax Coll	63,758	55,750	55,750	66,258	(29)	66,229	18.80%	59,000	-10.92%
Cost Of Ad Valorem Tax Collection	-	1,250	1,250	-	1,250	1,250	0.00%	1,250	0.00%
<b>Total intergovernmental</b>	<b>63,758</b>	<b>57,000</b>	<b>57,000</b>	<b>66,258</b>	<b>1,221</b>	<b>67,479</b>		<b>60,250</b>	
<b>Transfers:</b>									
Transfer - Indirect Cost Allocation	24,416	28,000	28,000	-	28,000	28,000	0.00%	30,000	7.14%
<b>Total transfers</b>	<b>24,416</b>	<b>28,000</b>	<b>28,000</b>	<b>-</b>	<b>28,000</b>	<b>28,000</b>		<b>30,000</b>	

**Mosquito Control (Continued)**  
**Fund Number: 114**

Description	2023		2024				2025		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
<b>Total expenditures</b>	<b>1,535,275</b>	<b>1,692,044</b>	<b>1,692,044</b>	<b>755,194</b>	<b>931,076</b>	<b>1,686,270</b>		<b>1,771,085</b>	
Net change in fund balance	592,572	470,548	470,548			546,695		528,415	
Fund balance - Beginning	1,865,646	2,326,754	2,458,218			2,458,218		3,004,913	
<b>Fund balance - Ending</b>	<b>\$ 2,458,218</b>	<b>\$ 2,797,302</b>	<b>\$ 2,928,766</b>			<b>\$ 3,004,913</b>		<b>\$ 3,533,328</b>	

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

Description	2023			2024			2025		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
<b>Revenues:</b>									
Gifts & Donations	\$ 2,080	\$ 1,000	\$ 1,000	\$ -	\$ 283	\$ 283	-71.70%	\$ -	-100.00%
Interest Earnings	1,490	1,608	1,608	1,079	1,093	2,172	35.07%	2,160	-0.55%
Reg. Fees - Misc	8,518	5,000	5,000	5,164	8,086	13,250	165.00%	15,500	16.98%
RSVP - Federal Grant	65,016	62,400	62,400	11,865	50,535	62,400	0.00%	62,400	0.00%
RSVP - Local	13,244	9,000	9,000	5,733	11,467	17,200	91.11%	17,200	0.00%
RSVP - St. John	25,000	33,000	33,000	33,000	-	33,000	0.00%	33,000	0.00%
Transfer From General Fund	180,000	317,300	317,300	100,000	185,000	285,000	-10.18%	265,000	-7.02%
<b>Total revenues</b>	<b>295,348</b>	<b>429,308</b>	<b>429,308</b>	<b>156,841</b>	<b>256,464</b>	<b>413,305</b>		<b>395,260</b>	
<b>Expenditures:</b>									
Personal services	264,742	300,201	300,201	122,584	144,852	267,435	-10.91%	302,285	13.03%
Operating services	20,610	24,629	24,629	17,270	20,339	37,609	52.70%	33,921	-9.81%
Materials & supplies	10,225	10,750	10,750	3,092	11,408	14,500	34.88%	18,250	25.86%
Other charges	22,147	47,138	47,138	11,565	36,673	48,238	2.33%	39,665	-17.77%
Capital outlay	-	60,000	60,000	-	60,000	60,000	0.00%	-	-100.00%
<b>Total expenditures</b>	<b>317,724</b>	<b>442,718</b>	<b>442,718</b>	<b>154,511</b>	<b>273,272</b>	<b>427,782</b>		<b>394,121</b>	
Net change in fund balance	(22,376)	(13,410)	(13,410)			(14,477)		1,139	
Fund balance - Beginning	44,075	18,022	21,699			21,699		7,222	
<b>Fund balance - Ending</b>	<b>\$ 21,699</b>	<b>\$ 4,612</b>	<b>\$ 8,289</b>			<b>\$ 7,222</b>		<b>\$ 8,361</b>	

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

Description	2023			2024				2025	
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
<b>Expenditures:</b>									
<b>Personal services:</b>									
Regular Salaries & Wages	\$ 40,114	\$ 39,253	\$ 39,253	\$ 19,853	\$ 22,647	\$ 42,500	8.27%	\$ 41,000	-3.53%
Retirement	4,613	4,514	4,514	2,283	2,617	4,900	8.55%	3,000	-38.78%
Life/Health Insurance	10,272	11,444	11,444	2,143	2,457	4,600	-59.80%	12,800	178.26%
Workmen's Compensation	52	51	51	34	41	75	47.06%	100	33.33%
Unemployment	4	5	5	2	3	5	0.00%	5	0.00%
Medicare	612	569	569	312	368	680	19.51%	600	-11.76%
Disability	111	95	95	49	51	100	5.26%	100	0.00%
Deferred Compensation	4,735	5,900	5,900	1,670	2,080	3,750	-36.44%	3,600	-4.00%
OPEB Contribution	-	65	65	695	(695)	-	-100.00%	-	0.00%
<b>Total personal services</b>	<b>60,513</b>	<b>61,896</b>	<b>61,896</b>	<b>27,041</b>	<b>29,569</b>	<b>56,610</b>		<b>61,205</b>	
<b>Operating services:</b>									
Advertising, Dues & Subscriptions	-	25	25	-	-	-	-100.00%	-	0.00%
Printing, Duplication, Typing	180	50	50	259	148	407	714.00%	75	-81.57%
Telephone	-	75	75	189	64	253	237.33%	-	-100.00%
Insurance - Employee Liability	-	125	125	-	-	-	-100.00%	-	0.00%
Insurance - General Liability	2,898	-	-	-	-	-	0.00%	-	0.00%
<b>Total operating services</b>	<b>3,078</b>	<b>275</b>	<b>275</b>	<b>448</b>	<b>212</b>	<b>660</b>		<b>75</b>	
<b>Other charges:</b>									
Travel	-	-	-	35	(35)	-	0.00%	-	0.00%
Participant Travel	600	104	104	653	2,147	2,800	2592.31%	720	-74.29%
RECOGNITION	825	125	125	82	2,248	2,330	1764.00%	400	-82.83%
<b>Total other charges</b>	<b>1,425</b>	<b>229</b>	<b>229</b>	<b>770</b>	<b>4,360</b>	<b>5,130</b>		<b>1,120</b>	
<b>Total expenditures</b>	<b>\$ 65,016</b>	<b>\$ 62,400</b>	<b>\$ 62,400</b>	<b>\$ 28,259</b>	<b>\$ 34,141</b>	<b>\$ 62,400</b>		<b>\$ 62,400</b>	

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

Description	2023		2024				2025		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
<b>Expenditures:</b>									
<b>Personal services:</b>									
Regular Salaries & Wages	\$ 10,908	\$ 18,526	\$ 18,526	\$ 5,417	\$ 7,083	\$ 12,500	-32.53%	\$ 13,000	4.00%
FICA	676	1,150	1,150	336	(11)	325	-71.74%	500	53.85%
Workmen's Compensation	14	25	25	9	16	25	0.00%	30	20.00%
Unemployment	1	5	5	1	4	5	0.00%	5	0.00%
Medicare	158	269	269	79	101	180	-33.09%	200	11.11%
Miscellaneous	46	100	100	-	100	100	0.00%	100	0.00%
<b>Total personal services</b>	<b>11,803</b>	<b>20,075</b>	<b>20,075</b>	<b>5,842</b>	<b>7,293</b>	<b>13,135</b>		<b>13,835</b>	
<b>Operating Services:</b>									
Contractual Services	2,195	2,500	2,500	700	6,257	6,957	178.28%	7,320	5.22%
Professional Services	-	-	-	2,800	(2,800)	-	0.00%	-	0.00%
<b>Total operating services</b>	<b>2,195</b>	<b>2,500</b>	<b>2,500</b>	<b>3,500</b>	<b>3,457</b>	<b>6,957</b>		<b>7,320</b>	
<b>Materials &amp; supplies:</b>									
Food & Clothing	4,916	-	-	245	4,755	5,000	0.00%	6,000	20.00%
Maintenance Of Buildings & Grounds	118	-	-	-	-	-	0.00%	-	0.00%
<b>Total materials &amp; supplies</b>	<b>5,034</b>	<b>-</b>	<b>-</b>	<b>245</b>	<b>4,755</b>	<b>5,000</b>		<b>13,320</b>	
<b>Other charges:</b>									
Travel	1,062	1,000	1,000	891	609	1,500	50.00%	2,000	33.33%
Participant Travel	2,094	1,000	1,000	-	2,500	2,500	150.00%	2,500	0.00%
RECOGNITION	16,058	9,713	9,713	350	20,758	21,108	117.32%	18,545	-12.14%
<b>Total other charges</b>	<b>19,214</b>	<b>11,713</b>	<b>11,713</b>	<b>1,241</b>	<b>23,867</b>	<b>25,108</b>		<b>23,045</b>	
<b>Total expenditures</b>	<b>\$ 38,246</b>	<b>\$ 34,288</b>	<b>\$ 34,288</b>	<b>\$ 10,828</b>	<b>\$ 39,372</b>	<b>\$ 50,200</b>		<b>\$ 57,520</b>	

SPECIAL REVENUE FUNDS

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

Description	2023			2024				2025	
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
<b>Expenditures:</b>									
<b>Personal services:</b>									
Regular Salaries & Wages	\$ 139,696	\$ 137,155	\$ 137,155	\$ 65,320	\$ 77,680	\$ 143,000	4.26%	\$ 138,000	-3.50%
FICA	2,119	2,000	2,000	952	1,248	2,200	10.00%	2,200	0.00%
Retirement	12,135	15,773	15,773	5,745	7,255	13,000	-17.58%	13,000	0.00%
Life/Health Insurance	16,703	20,156	20,156	5,993	7,007	13,000	-35.50%	23,000	76.92%
Workmen's Compensation	183	200	200	111	139	250	25.00%	300	20.00%
Unemployment	14	20	20	7	13	20	0.00%	25	25.00%
Medicare	2,100	2,150	2,150	992	1,208	2,200	2.33%	2,100	-4.55%
Disability	284	326	326	124	126	250	-23.31%	300	20.00%
Post Employees Health Care	9,610	20,000	20,000	5,268	6,232	11,500	-42.50%	30,000	160.87%
Deferred Compensation	4,365	13,930	13,930	3,380	4,620	8,000	-42.57%	11,000	37.50%
Dental	120	195	195	60	60	120	-38.46%	120	0.00%
OPEB Contribution	5,097	6,175	6,175	1,749	2,252	4,000	-35.22%	7,000	75.00%
Miscellaneous	-	150	150	-	150	150	0.00%	200	33.33%
<b>Total personal services</b>	<b>192,426</b>	<b>218,230</b>	<b>218,230</b>	<b>89,701</b>	<b>107,990</b>	<b>197,690</b>		<b>227,245</b>	
<b>Operating services:</b>									
Advertising, Dues & Subscriptions	468	525	525	50	450	500	-4.76%	600	20.00%
Printing, Duplication, Typing	669	2,500	2,500	526	974	1,500	-40.00%	2,000	33.33%
Postage And Box Rent	-	1,500	1,500	1,360	640	2,000	33.33%	2,000	0.00%
Telephone	2,355	2,250	2,250	911	1,469	2,380	5.78%	2,500	5.04%
Rentals	980	2,000	2,000	-	2,000	2,000	0.00%	2,500	25.00%
Contractual Services	6,762	7,300	7,300	2,121	6,643	8,764	20.05%	9,500	8.40%
Professional Services	268	1,700	1,700	4,322	678	5,000	194.12%	1,700	-66.00%
Insurance - Auto Coverage	1,231	1,249	1,249	407	1,159	1,566	25.38%	1,739	11.05%
Insurance - Employee Liability	266	161	161	53	148	201	24.84%	223	10.95%
Insurance - General Liability	2,338	2,669	2,669	3,572	2,509	6,081	127.84%	3,764	-38.10%
<b>Total operating services</b>	<b>15,337</b>	<b>21,854</b>	<b>21,854</b>	<b>13,322</b>	<b>16,670</b>	<b>29,992</b>		<b>26,526</b>	
<b>Materials &amp; supplies:</b>									
Non Consumable Office Supplies	63	3,000	3,000	-	2,000	2,000	-33.33%	2,500	25.00%
Office Supplies	704	2,000	2,000	516	984	1,500	-25.00%	2,000	33.33%
Educational, Recreational And Culture	2,965	-	-	-	-	-	0.00%	-	0.00%
Food & Clothing	1,159	3,750	3,750	2,262	1,738	4,000	6.67%	4,250	6.25%
Maintenance Of Buildings & Grounds	300	2,000	2,000	69	931	1,000	-50.00%	2,000	100.00%
Miscellaneous	-	-	-	-	1,000	1,000	0.00%	1,500	50.00%
<b>Total materials &amp; supplies</b>	<b>5,191</b>	<b>10,750</b>	<b>10,750</b>	<b>2,847</b>	<b>6,653</b>	<b>9,500</b>		<b>12,250</b>	
<b>Other charges:</b>									
Travel	1,438	3,500	3,500	297	1,203	1,500	-57.14%	2,000	33.33%
Participant Travel	70	4,396	4,396	450	1,050	1,500	-65.88%	1,500	0.00%
RECOGNITION	-	27,300	27,300	8,807	6,193	15,000	-45.05%	12,000	-20.00%
<b>Total other charges</b>	<b>1,508</b>	<b>35,196</b>	<b>35,196</b>	<b>9,554</b>	<b>8,446</b>	<b>18,000</b>		<b>15,500</b>	
<b>Capital outlay:</b>									
Acquisition Of Motor Vehicles	-	60,000	60,000	-	60,000	60,000	0.00%	-	-100.00%
<b>Total capital outlay</b>	<b>-</b>	<b>60,000</b>	<b>60,000</b>	<b>-</b>	<b>60,000</b>	<b>60,000</b>		<b>-</b>	
<b>Total expenditures</b>	<b>\$ 214,462</b>	<b>\$ 346,030</b>	<b>\$ 346,030</b>	<b>\$ 115,424</b>	<b>\$ 199,759</b>	<b>\$ 315,182</b>		<b>\$ 281,521</b>	

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

Description	2023	2024				2025			
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
<b>Revenues:</b>									
Ad Valorem	\$ 1,852,255	\$ 2,092,500	\$ 2,092,500	\$ 2,118,682	\$ 3,638	\$ 2,122,320	1.43%	\$ 2,198,000	3.57%
<b>Total revenues</b>	<b>1,852,255</b>	<b>2,092,500</b>	<b>2,092,500</b>	<b>2,118,682</b>	<b>3,638</b>	<b>2,122,320</b>		<b>2,198,000</b>	
<b>Expenditures:</b>									
<b>Intergovernmental:</b>									
Cont. To Retirement Ded. From Tax Coll	60,149	58,500	58,500	69,171	-	69,171	18.24%	61,500	-11.09%
Cost Of Ad Valorem Tax Collection	-	750	750	-	750	750	0.00%	750	0.00%
<b>Total intergovernmental</b>	<b>60,149</b>	<b>59,250</b>	<b>59,250</b>	<b>69,171</b>	<b>750</b>	<b>69,921</b>		<b>62,250</b>	
<b>Transfers:</b>									
Transfer - Indirect Cost Allocation	167	250	250	-	250	250	0.00%	250	0.00%
Transfer to Communications District	1,791,939	2,033,000	2,033,000	-	2,052,149	2,052,149	0.94%	2,135,500	4.06%
<b>Total transfers</b>	<b>1,792,106</b>	<b>2,033,250</b>	<b>2,033,250</b>	<b>-</b>	<b>2,052,399</b>	<b>2,052,399</b>		<b>2,135,750</b>	
<b>Total expenditures</b>	<b>1,852,255</b>	<b>2,092,500</b>	<b>2,092,500</b>	<b>69,171</b>	<b>2,053,149</b>	<b>2,122,320</b>		<b>2,198,000</b>	
Net change in fund balance	-	-	-	2,049,511	(2,049,511)	-		-	
Fund balance - Beginning	-	-	-	-	-	-		-	
<b>Fund balance - Ending</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>			<b>\$ -</b>		<b>\$ -</b>	

SPECIAL REVENUE FUNDS

Flood Protection Fund  
Fund Number: 123

Description	2023			2024			2025		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
<b>Revenues:</b>									
Ad Valorem	\$ 7,390,838	\$ 8,457,000	\$ 8,457,000	\$ 8,496,847	\$ 14,569	\$ 8,511,416	0.64%	\$ 8,793,000	3.31%
Coastal Protection and Restoration Authority	193,513	16,000,000	16,000,000	-	6,000,000	6,000,000	-62.50%	10,000,000	66.67%
CPRG-GOMESA Funds	1,801,918	-	-	-	-	-	0.00%	-	0.00%
Dept. of Interior Gulf of Mexico	256,162	-	-	-	-	-	0.00%	-	0.00%
Interest Earnings	2,063,320	1,800,000	1,800,000	1,290,361	1,289,639	2,580,000	43.33%	2,545,000	-1.36%
Transfer From General Fund	-	15,796,329	15,796,329	-	-	-	-100.00%	15,796,329	0.00%
<b>Total revenues</b>	<b>11,705,751</b>	<b>42,053,329</b>	<b>42,053,329</b>	<b>9,787,208</b>	<b>7,304,208</b>	<b>17,091,416</b>		<b>37,134,329</b>	
<b>Expenditures:</b>									
<b>Operating services:</b>									
Electrical (Light And Power)	-	-	-	-	-	-	0.00%	500,000	100.00%
Natural Gas	-	-	-	-	-	-	0.00%	75,000	100.00%
Maintenance Of Property & Equipment	1,520	-	-	-	-	-	0.00%	-	0.00%
<b>Total operating services</b>	<b>1,520</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>575,000</b>	
<b>Materials &amp; supplies:</b>									
Vehicle Supplies(Gas, Oil, Antifreeze)	-	-	-	-	-	-	0.00%	800,000	100.00%
Miscellaneous	-	-	-	-	-	-	0.00%	625,000	100.00%
<b>Total materials &amp; supplies</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>1,425,000</b>	
<b>Capital outlay:</b>									
Improvements Other Than Buildings	-	50,450,000	55,200,000	-	4,450,000	4,450,000	-91.94%	68,500,000	1439.33%
Architectural-Engineering Fees	413,899	2,876,619	3,654,369	45,107	1,154,893	1,200,000	-67.16%	2,454,369	104.53%
Other Fees	353,858	7,554,292	9,250,434	30,555	894,445	925,000	-90.00%	7,325,434	691.94%
<b>Total capital outlay</b>	<b>767,757</b>	<b>60,880,911</b>	<b>68,104,803</b>	<b>75,662</b>	<b>6,499,338</b>	<b>6,575,000</b>		<b>78,279,803</b>	
<b>Intergovernmental:</b>									
Cont. To Retirement Ded. From Tax Coll	239,995	234,500	234,500	277,411	-	277,411	18.30%	245,500	-11.50%
Cost Of Ad Valorem Tax Collection	-	4,000	4,000	-	4,000	4,000	0.00%	4,000	0.00%
Grants	-	10,000,000	10,000,000	-	-	-	-100.00%	1,500,000	0.00%
<b>Total intergovernmental</b>	<b>239,995</b>	<b>10,238,500</b>	<b>10,238,500</b>	<b>277,411</b>	<b>4,000</b>	<b>281,411</b>		<b>1,749,500</b>	
<b>Transfers:</b>									
Transfers Out	-	-	3,179,224	-	3,179,224	3,179,224	0.00%	-	-100.00%
Transfer - Indirect Cost Allocation	2,743	10,000	10,000	-	10,000	10,000	0.00%	15,000	50.00%
Transfer to WBHPL Revenue Bond Sinking	1,087,369	1,090,000	1,090,000	1,086,619	-	1,086,619	-0.31%	1,084,369	-0.21%
<b>Total transfers</b>	<b>1,090,112</b>	<b>1,100,000</b>	<b>4,279,224</b>	<b>1,086,619</b>	<b>3,189,224</b>	<b>4,275,843</b>		<b>1,099,369</b>	
<b>Total expenditures</b>	<b>2,099,384</b>	<b>72,219,411</b>	<b>82,622,527</b>	<b>1,439,692</b>	<b>9,692,562</b>	<b>11,132,254</b>		<b>83,128,672</b>	
Net change in fund balance	9,606,367	(30,166,082)	(40,569,198)			5,959,162		(45,994,343)	
Fund balance - Beginning	33,189,522	33,375,782	42,795,889			42,795,889		48,755,051	
<b>Fund balance -Ending</b>	<b>\$ 42,795,889</b>	<b>\$ 3,209,700</b>	<b>\$ 2,226,691</b>			<b>\$ 48,755,051</b>		<b>\$ 2,760,708</b>	



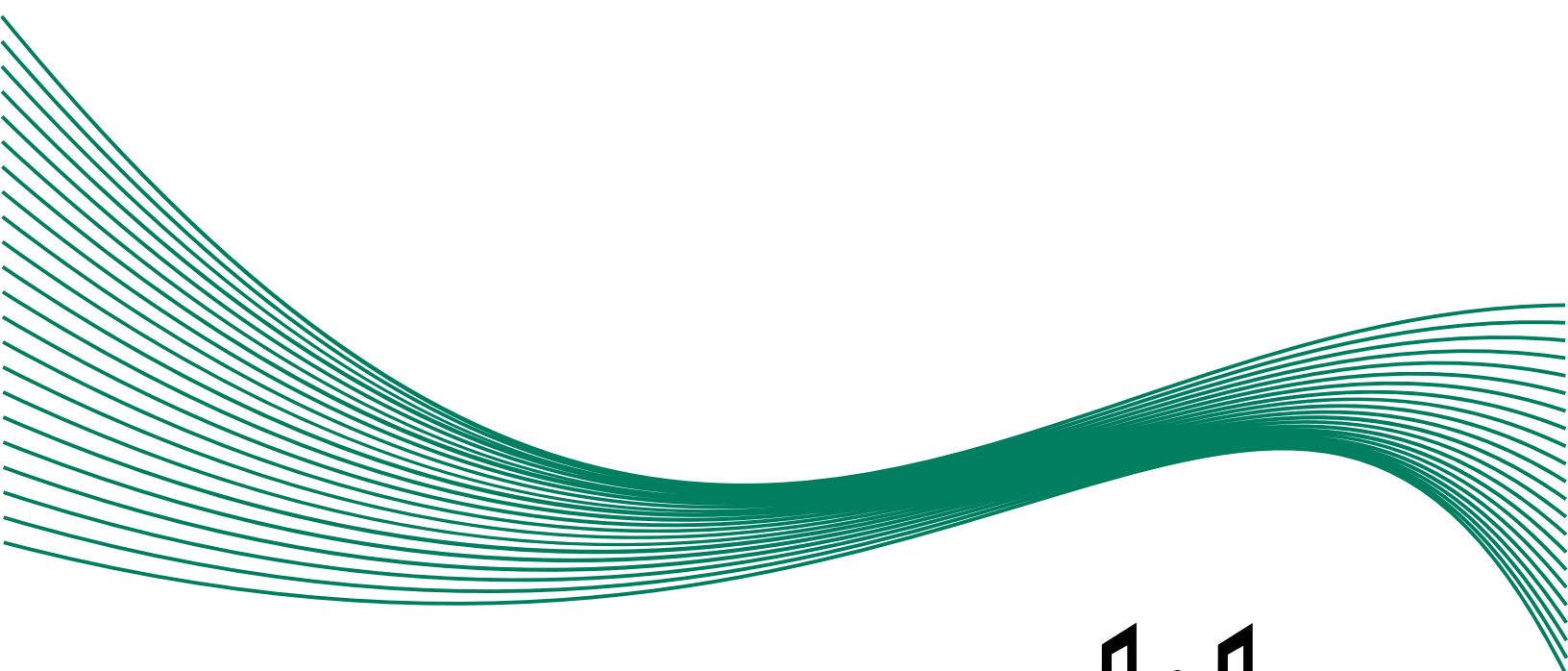
**Flood Protection Fund  
Fund Number: 123  
Narrative Explanation of Capital Outlay  
For Requested Year 2025**

<b>Capital undefined Outlay:</b>	<b>Amount</b>	<b>Detailed Description</b>	<b>Sub-total</b>
Improvements Other Than Buildings	\$ 68,500,000	Cousin's Pump Station -Relocate sewer lines	\$ 5,000,000
		Engineer's Canal Pump Station	11,000,000
		Hwy61 Culvert -Seratation of St.John water	650,000
		Montz 267 cfs Pump Station	12,100,000
		Montz 340 cfs Pump Station	18,500,000
		Sunset Auto Bar Screen	10,750,000
		Sunset Pump Station Upgrade	10,000,000
		Westbank Hurricane Protection Levee	500,000
Architectural-Engineering Fees	\$ 2,454,369	Cousin's Pump Station -Relocate sewer lines	\$ 150,000
		Cousin's Pump Station -T-Wall Gate	343,378
		Hwy61 Culvert -Seratation of St.John water	200,000
		Montz Pump Station	537,524
		Pipeline Crossings -Magnolia & Ellington	500,000
		Seller's Sector Gate Inspection	99,955
		Sunset Pump Station -Automated bar screen cleaners	297,202
		Sunset Pump Station Upgrade	326,310
Other Fees	\$ 7,325,434	Geotechnical -1%	\$ 564,623
		Inspection -3.5%	2,006,719
		Land (Acquisitions, Permitting, Surveying, Mitigation) -1.5%	2,589,834
		Lawsuit Settlements for Flowage Easements & Expropriations	1,500,000
		Testing (Vibration Monitoring, Compaction, Soil etc) -2%	664,258
<b>Grand Total Requested:</b>	<b>\$ 78,279,803</b>		
<b>* Intergovernmental Grants are comprised of the following allocations:</b>	<b>\$ 1,500,000</b>	Westbank Vicinity Escrow	\$ 1,500,000



# DEBT SERVICE FUNDS

Annual Budget 2025





### Debt Service Funds Summary Statement

Description	2023		2024				2025		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
<b>Revenues:</b>									
Taxes:									
Sales taxes	\$ 502,142	\$ 348,288	\$ 348,288	\$ 178,367	\$ 173,021	\$ 351,388	0.89%	\$ 342,698	-2.47%
Investment earnings	117,266	94,985	94,985	61,981	47,199	109,180	14.94%	121,030	10.85%
Miscellaneous	49,340	55,697	55,697	28,675	26,540	55,215	-0.87%	52,882	-4.23%
Dept. of Interior Gulf of Mexico	841,761	1,097,922	1,097,922	1,099,143	-	1,099,143	0.11%	1,099,143	0.00%
<b>Total Revenues</b>	<b>1,510,509</b>	<b>1,596,892</b>	<b>1,596,892</b>	<b>1,368,166</b>	<b>246,760</b>	<b>1,614,926</b>		<b>1,615,753</b>	0.05%
<b>Expenditures:</b>									
Operating Services	314	160	160	179	1	180	12.50%	190	5.56%
Debt Services	2,682,852	4,294,980	4,294,980	9,440,062	878,332	10,318,393	140.24%	3,754,121	-63.62%
<b>Total Expenditures</b>	<b>2,683,166</b>	<b>4,295,140</b>	<b>4,295,140</b>	<b>9,440,241</b>	<b>878,333</b>	<b>10,318,573</b>		<b>3,754,311</b>	-63.62%
Excess (deficiency) of revenues over expenditures	(1,172,657)	(2,698,248)	(2,698,248)	(8,072,075)	(631,573)	(8,703,647)		(2,138,558)	
<b>Other financing sources (uses):</b>									
Transfer in	10,315,156	3,870,670	3,870,670	1,565,532	305,000	1,870,532	-51.67%	3,457,722	84.85%
Transfer out	(603,065)	(550,465)	(550,465)	(705,451)	(341,343)	(1,046,794)	90.17%	(1,053,360)	0.63%
<b>Total Other Financing Sources</b>	<b>9,712,091</b>	<b>3,320,205</b>	<b>3,320,205</b>	<b>860,081</b>	<b>(36,343)</b>	<b>823,738</b>		<b>2,404,362</b>	
Net change in Fund Balance	8,539,434	621,957	621,957	(7,211,994)	(667,916)	(7,879,909)		265,804	
Fund Balance -Beginning	1,178,149	1,587,996	9,717,583			9,717,583		1,837,674	
<b>Financing over expenditures</b>	<b>\$ 9,717,583</b>	<b>\$ 2,209,953</b>	<b>\$ 10,339,540</b>			<b>\$ 1,837,674</b>		<b>\$ 2,103,478</b>	

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

Description	2023			2024			2025		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
<b>Revenues:</b>									
Interest Earnings	\$ 14,598	\$ 9,520	\$ 9,520	\$ 8,561	\$ 3,909	\$ 12,470	30.99%	\$ 20,880	67.44%
Transfer from Flood Protection	1,087,369	1,086,619	1,086,619	1,086,619	-	1,086,619	0.00%	1,084,369	-0.21%
<b>Total revenues</b>	<b>1,101,967</b>	<b>1,096,139</b>	<b>1,096,139</b>	<b>1,095,180</b>	<b>3,909</b>	<b>1,099,089</b>		<b>1,105,249</b>	
<b>Expenditures:</b>									
<b>Debt service:</b>									
Long-Term Debt Redeemed	600,000	630,000	630,000	630,000	-	630,000	0.00%	660,000	4.76%
Interest On Long-Term Debt	487,369	456,619	456,619	236,184	220,435	456,619	0.00%	424,369	-7.06%
Paying Agent Fees	2,000	2,000	2,000	-	2,000	2,000	0.00%	2,000	0.00%
<b>Total debt service</b>	<b>1,089,369</b>	<b>1,088,619</b>	<b>1,088,619</b>	<b>866,184</b>	<b>222,435</b>	<b>1,088,619</b>		<b>1,086,369</b>	
<b>Total expenditures</b>	<b>1,089,369</b>	<b>1,088,619</b>	<b>1,088,619</b>	<b>866,184</b>	<b>222,435</b>	<b>1,088,619</b>		<b>1,086,369</b>	
Net change in fund balance	12,598	7,520	7,520			10,470		18,880	
Fund balance - Beginning	2,439	9,438	15,037			15,037		25,507	
<b>Fund balance - Ending</b>	<b>\$ 15,037</b>	<b>\$ 16,958</b>	<b>\$ 22,557</b>			<b>\$ 25,507</b>		<b>\$ 44,387</b>	

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

Description	2023			2024			2025		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
<b>Revenues:</b>									
Interest Earnings	\$ 1,109	\$ 960	\$ 960	\$ 586	\$ (96)	\$ 490	-48.96%	\$ 600	22.45%
Miscellaneous Revenue	49,340	55,697	55,697	28,675	26,540	55,215	-0.87%	52,882	-4.23%
<b>Total revenues</b>	<b>50,449</b>	<b>56,657</b>	<b>56,657</b>	<b>29,261</b>	<b>26,444</b>	<b>55,705</b>		<b>53,482</b>	
<b>Expenditures:</b>									
<b>Debt service:</b>									
Long-Term Debt Redeemed	45,000	45,000	45,000	-	45,000	45,000	0.00%	40,000	-11.11%
Interest On Long-Term Debt	13,812	12,350	12,350	6,175	6,175	12,350	0.00%	10,888	-11.84%
Paying Agent Fees	-	750	750	-	750	750	0.00%	750	0.00%
<b>Total debt service</b>	<b>58,812</b>	<b>58,100</b>	<b>58,100</b>	<b>6,175</b>	<b>51,925</b>	<b>58,100</b>		<b>51,638</b>	
<b>Transfers:</b>									
Transfer - Indirect Cost Allocation	195	300	300	-	300	300	0.00%	300	0.00%
<b>Total transfers</b>	<b>195</b>	<b>300</b>	<b>300</b>	<b>-</b>	<b>300</b>	<b>300</b>		<b>300</b>	
<b>Total expenditures</b>	<b>59,007</b>	<b>58,400</b>	<b>58,400</b>	<b>6,175</b>	<b>52,225</b>	<b>58,400</b>		<b>51,938</b>	
Net change in fund balance	(8,558)	(1,743)	(1,743)			(2,695)		1,544	
Fund balance - Beginning	24,492	24,771	15,934			15,934		13,239	
<b>Fund balance - Ending</b>	<b>\$ 15,934</b>	<b>\$ 23,028</b>	<b>\$ 14,191</b>			<b>\$ 13,239</b>		<b>\$ 14,783</b>	

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

Description	2023			2024			2025		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
<b>Revenues:</b>									
General Sales Tax (1-2%)	\$ 346,684	\$ 348,288	\$ 348,288	\$ 178,367	\$ 173,021	\$ 351,388	0.89%	\$ 342,698	-2.47%
Interest Earnings	10,465	8,540	8,540	3,557	1,743	5,300	-37.94%	12,980	144.91%
<b>Total revenues</b>	<b>357,149</b>	<b>356,828</b>	<b>356,828</b>	<b>181,924</b>	<b>174,764</b>	<b>356,688</b>		<b>355,678</b>	
<b>Expenditures:</b>									
<b>Operating services:</b>									
Professional Services	160	160	160	91	89	180	12.50%	190	5.56%
<b>Total operating services</b>	<b>160</b>	<b>160</b>	<b>160</b>	<b>91</b>	<b>89</b>	<b>180</b>		<b>190</b>	
<b>Debt service:</b>									
Interest On Long-Term Debt	25,878	22,734	22,734	-	22,734	22,734	0.00%	19,561	-13.96%
<b>Total debt service</b>	<b>25,878</b>	<b>22,734</b>	<b>22,734</b>	<b>-</b>	<b>22,734</b>	<b>22,734</b>		<b>19,561</b>	
<b>Transfers:</b>									
Transfer to Sewerage Construction Fund	331,000	334,000	334,000	-	334,000	334,000	0.00%	336,000	0.60%
<b>Total transfers</b>	<b>331,000</b>	<b>334,000</b>	<b>334,000</b>	<b>-</b>	<b>334,000</b>	<b>334,000</b>		<b>336,000</b>	
<b>Total expenditures</b>	<b>357,038</b>	<b>356,894</b>	<b>356,894</b>	<b>91</b>	<b>356,823</b>	<b>356,914</b>		<b>355,751</b>	
Net change in fund balance	111	(66)	(66)			(226)		(73)	
Fund balance - Beginning	59,578	57,204	59,689			59,689		59,463	
<b>Fund balance - Ending</b>	<b>\$ 59,689</b>	<b>\$ 57,138</b>	<b>\$ 59,623</b>			<b>\$ 59,463</b>		<b>\$ 59,390</b>	



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

Description	2023	2024				2025			
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
<b>Revenues:</b>									
General Sales Tax (3-8%)	\$ 155,458	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
Interest Earnings	2	-	-	(1)	1	-	0.00%	-	0.00%
Transfer From General Fund	5,716	-	-	-	-	-	0.00%	-	0.00%
<b>Total revenues</b>	<b>161,176</b>	-	-	<b>(1)</b>	<b>1</b>	-		-	
<b>Expenditures:</b>									
<b>Operating services:</b>									
Professional Services	154	-	-	88	(88)	-	0.00%	-	0.00%
<b>Total operating services</b>	<b>154</b>	-	-	<b>88</b>	<b>(88)</b>	-		-	
<b>Debt service:</b>									
Long-Term Debt Redeemed	305,000	-	-	-	-	-	0.00%	-	0.00%
Interest On Long-Term Debt	5,917	-	-	-	-	-	0.00%	-	0.00%
Paying Agent Fees	400	-	-	-	-	-	0.00%	-	0.00%
<b>Total debt service</b>	<b>311,317</b>	-	-	-	-	-		-	
<b>Transfers:</b>									
Transfer to General Fund	5,850	-	-	-	-	-	0.00%	-	0.00%
<b>Total transfers</b>	<b>5,850</b>	-	-	-	-	-		-	
<b>Total expenditures</b>	<b>317,321</b>	-	-	<b>88</b>	<b>(88)</b>	-		-	
Net change in fund balance	(156,145)	-	-	-	-	-		-	
Fund balance - Beginning	156,145	-	-	-	-	-		-	

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

Description	2023			2024			2025		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
<b>Revenues:</b>									
Interest Earnings	\$ 16,576	\$ 16,165	\$ 16,165	\$ 9,518	\$ 7,042	\$ 16,560	2.44%	\$ 17,060	3.02%
<b>Total revenues</b>	<b>16,576</b>	<b>16,165</b>	<b>16,165</b>	<b>9,518</b>	<b>7,042</b>	<b>16,560</b>		<b>17,060</b>	
<b>Expenditures:</b>									
<b>Transfers:</b>									
Transfer to General Fund	16,576	16,165	16,165	9,517	7,043	16,560	2.44%	17,060	3.02%
<b>Total transfers</b>	<b>16,576</b>	<b>16,165</b>	<b>16,165</b>	<b>9,517</b>	<b>7,043</b>	<b>16,560</b>		<b>17,060</b>	
<b>Total expenditures</b>	<b>16,576</b>	<b>16,165</b>	<b>16,165</b>	<b>9,517</b>	<b>7,043</b>	<b>16,560</b>		<b>17,060</b>	
Fund Balance - Beginning	359,220	359,220	359,220			359,220		359,220	
<b>Fund balance - Ending</b>	<b>\$ 359,220</b>	<b>\$ 359,220</b>	<b>\$ 359,220</b>			<b>\$ 359,220</b>		<b>\$ 359,220</b>	

**Gomesa Revenue Bond  
Fund Number: 212**

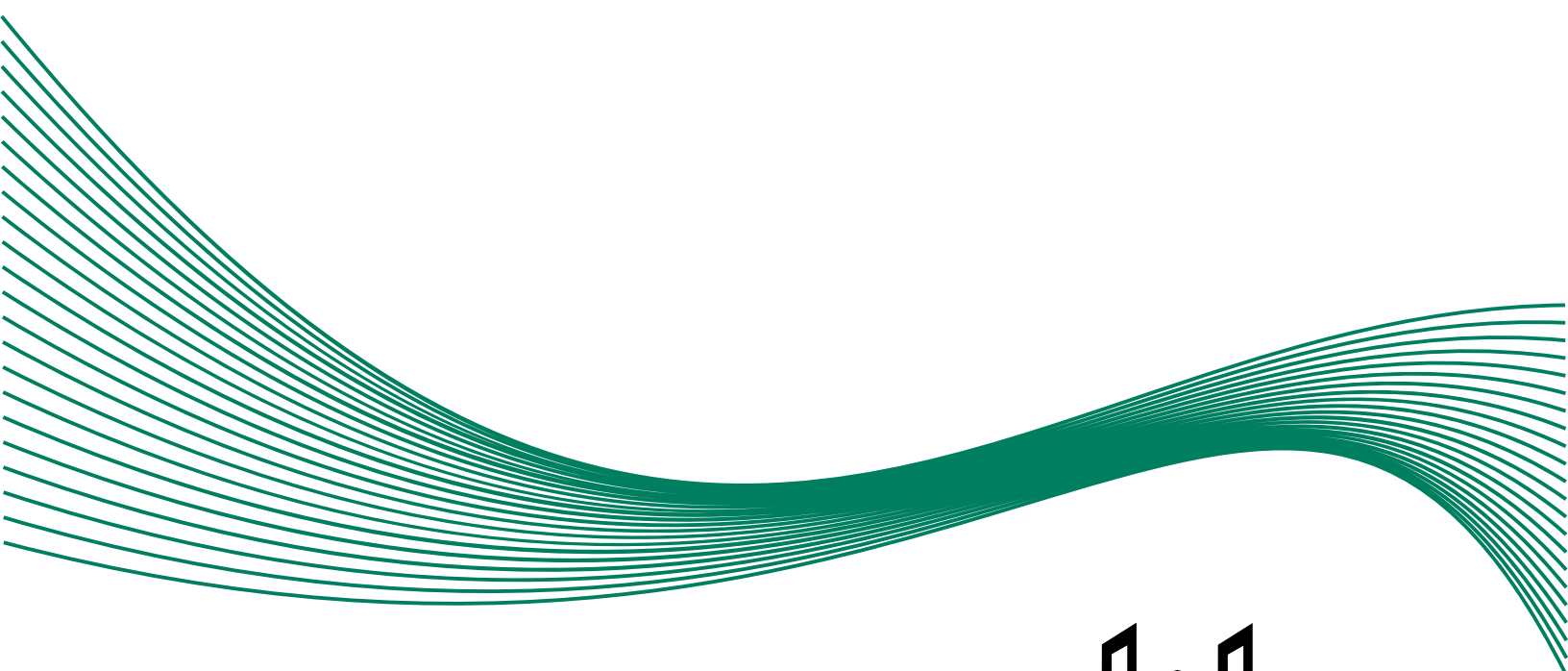
Description	2023			2024			2025		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
<b>Revenues:</b>									
Dept. of Interior Gulf of Mexico	\$ 841,761	\$ 1,097,922	\$ 1,097,922	\$ 1,099,143	\$ -	\$ 1,099,143	0.11%	\$ 1,099,143	0.00%
Interest Earnings	53,699	58,800	58,800	35,074	34,286	69,360	17.96%	69,330	-0.04%
Transfer from GoMesa Construction Fund	497,071	220,000	220,000	286,448	305,000	591,448	168.84%	640,000	8.21%
<b>Total revenues</b>	<b>1,392,531</b>	<b>1,376,722</b>	<b>1,376,722</b>	<b>1,420,665</b>	<b>339,286</b>	<b>1,759,951</b>		<b>1,808,473</b>	
<b>Expenditures:</b>									
<b>Debt service:</b>									
Long-Term Debt Redeemed	-	-	-	-	295,000	295,000	0.00%	310,000	5.08%
Interest On Long-Term Debt	560,476	560,475	560,475	280,238	280,238	560,475	0.00%	547,200	-2.37%
<b>Paying Agent Fees</b>	<b>5,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,000</b>	<b>5,000</b>	<b>0.00%</b>	<b>5,000</b>	<b>0.00%</b>
<b>Total debt service</b>	<b>565,476</b>	<b>560,475</b>	<b>560,475</b>	<b>280,238</b>	<b>580,238</b>	<b>860,475</b>		<b>862,200</b>	
<b>Transfers:</b>									
Transfer to Gomesa Construction Fund	249,444	200,000	200,000	695,934	-	695,934	247.97%	700,000	0.58%
<b>Total transfers</b>	<b>249,444</b>	<b>200,000</b>	<b>200,000</b>	<b>695,934</b>	<b>-</b>	<b>695,934</b>		<b>700,000</b>	
<b>Total expenditures</b>	<b>814,920</b>	<b>760,475</b>	<b>760,475</b>	<b>976,172</b>	<b>580,238</b>	<b>1,556,409</b>		<b>1,562,200</b>	
Net change in fund balance	577,611	616,247	616,247			203,542		246,273	
Fund Balance - Beginning	576,117	1,131,645	1,153,728			1,153,728		1,357,270	
<b>Fund balance - Ending</b>	<b>\$ 1,153,728</b>	<b>\$ 1,747,892</b>	<b>\$ 1,769,975</b>			<b>\$ 1,357,270</b>		<b>\$ 1,603,543</b>	

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

Description	2023			2024			2025		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
<b>Revenues:</b>									
Interest Earnings	\$ 20,817	\$ 1,000	\$ 1,000	\$ 4,686	\$ 314	\$ 5,000	400.00%	\$ 180	-96.40%
Transfer From Roads & Drainage	8,725,000	2,564,051	2,564,051	192,465	-	192,465	-92.49%	1,733,353	800.61%
<b>Total revenues</b>	<b>8,745,817</b>	<b>2,565,051</b>	<b>2,565,051</b>	<b>197,151</b>	<b>314</b>	<b>197,465</b>		<b>1,733,533</b>	
<b>Expenditures:</b>									
<b>Debt service:</b>									
Long-Term Debt Redeemed	-	1,965,000	1,965,000	7,780,000	-	7,780,000	295.93%	1,370,000	-82.39%
Interest On Long-Term Debt	630,000	599,052	599,052	507,465	-	507,465	-15.29%	363,353	-28.40%
Paying Agent Fees	2,000	1,000	1,000	-	1,000	1,000	0.00%	1,000	0.00%
<b>Total debt service</b>	<b>632,000</b>	<b>2,565,052</b>	<b>2,565,052</b>	<b>8,287,465</b>	<b>1,000</b>	<b>8,288,465</b>		<b>1,734,353</b>	
<b>Total expenditures</b>	<b>632,000</b>	<b>2,565,052</b>	<b>2,565,052</b>	<b>8,287,465</b>	<b>1,000</b>	<b>8,288,465</b>		<b>1,734,353</b>	
Net change in fund balance	8,113,817	(1)	(1)			(8,091,000)		(820)	
Fund Balance - Beginning	158	5,718	8,113,975			8,113,975		22,975	
<b>Fund balance - Ending</b>	<b>\$ 8,113,975</b>	<b>\$ 5,717</b>	<b>\$ 8,113,974</b>			<b>\$ 22,975</b>		<b>\$ 22,155</b>	

# CAPITAL PROJECT FUNDS

Annual Budget 2025





### Capital Projects Funds Summary Statement

Description	2023			2024			2025		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
<b>Revenues:</b>									
Intergovernmental revenues	\$ 33,579	\$ 10,155,796	\$ 10,155,796	\$ -	\$ 400,000	\$ 400,000	-96.06%	\$ 31,947,614	7886.90%
Investment earnings	726,338	657,560	657,560	323,551	394,385	717,936	9.18%	636,800	-11.30%
<b>Total Revenues</b>	<b>759,917</b>	<b>10,813,356</b>	<b>10,813,356</b>	<b>323,551</b>	<b>794,385</b>	<b>1,117,936</b>		<b>32,584,414</b>	
<b>Expenditures:</b>									
Operating Services	48,360	103,900	103,900	32,290	84,010	116,300	11.93%	151,321	30.11%
Capital Outlay	4,071,579	21,325,455	23,861,143	253,800	2,817,300	3,071,099	-87.13%	43,847,987	1327.76%
<b>Total Expenditures</b>	<b>4,119,939</b>	<b>21,429,355</b>	<b>23,965,043</b>	<b>286,090</b>	<b>2,901,310</b>	<b>3,187,399</b>		<b>43,999,308</b>	
Excess (deficiency) of revenues over expenditures	(3,360,022)	(10,615,999)	(13,151,687)	37,461	(2,106,925)	(2,069,463)		(11,414,894)	
<b>Other financing sources (uses):</b>									
Transfer in	249,444	200,000	200,000	695,934	-	695,934	247.97%	700,000	0.58%
Transfer out	(497,071)	(220,250)	(220,250)	(286,448)	(305,250)	(591,698)	168.65%	(640,250)	8.21%
<b>Total Other Financing Sources</b>	<b>(247,627)</b>	<b>(20,250)</b>	<b>(20,250)</b>	<b>409,486</b>	<b>(305,250)</b>	<b>104,236</b>		<b>59,750</b>	
Net change in Fund Balance	(3,607,649)	(10,636,249)	(13,171,937)	446,947	(2,412,175)	(1,965,227)		(11,355,144)	
Fund Balance - Beginning	17,445,789	12,252,540	13,838,140			13,838,140		11,872,913	
<b>Fund Balance - Ending</b>	<b>\$ 13,838,140</b>	<b>\$ 1,616,291</b>	<b>\$ 666,203</b>			<b>\$ 11,872,913</b>		<b>\$ 517,769</b>	

**Recreation Facilities Construction  
Fund Number: 302**

Description	2023	2024				2025			
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
<b>Revenues:</b>									
Interest Earnings	\$ 19,172	\$ 5,000	\$ 5,000	\$ 10,748	\$ 14,252	\$ 25,000	400.00%	\$ 26,000	4.00%
<b>Total revenues</b>	<b>19,172</b>	<b>5,000</b>	<b>5,000</b>	<b>10,748</b>	<b>14,252</b>	<b>25,000</b>		<b>26,000</b>	
<b>Expenditures:</b>									
<b>Operating services:</b>									
Maintenance Of Property & Equipment	14,781	-	-	16,300	-	16,300	0.00%	-	-100.00%
<b>Total capital outlay</b>	<b>14,781</b>	<b>-</b>	<b>-</b>	<b>16,300</b>	<b>-</b>	<b>16,300</b>		<b>-</b>	
<b>Capital outlay:</b>									
Improvements Other Than Buildings	15,394	530,200	530,200	-	16,300	16,300	-96.93%	517,700	3076.07%
<b>Total capital outlay</b>	<b>15,394</b>	<b>530,200</b>	<b>530,200</b>	<b>-</b>	<b>16,300</b>	<b>16,300</b>		<b>517,700</b>	
<b>Total expenditures</b>	<b>30,175</b>	<b>530,200</b>	<b>530,200</b>	<b>16,300</b>	<b>16,300</b>	<b>32,600</b>		<b>517,700</b>	
Net change in fund balance	(11,003)	(525,200)	(525,200)			(7,600)		(491,700)	
Fund balance - Beginning	552,213	530,541	541,210			541,210		533,610	
<b>Fund balance - Ending</b>	<b>\$ 541,210</b>	<b>\$ 5,341</b>	<b>\$ 16,010</b>			<b>\$ 533,610</b>		<b>\$ 41,910</b>	



**Recreation Facilities Construction  
Fund Number: 302  
Narrative Explanation of Capital Outlay  
For Requested Year 2025**

<b>Capital undefined Outlay:</b>	<b>Amount</b>	<b>Detailed Description</b>	<b>Sub-total</b>
Improvements Other Than Buildings	\$ 517,700	Bayou Gauche Park Improvements	\$ 6,200
		Boutte Park Improvements	147,000
		Destrehan Park Improvements	116,500
		Hahnville Park Improvements	123,000
		Luling Park Improvements	93,000
		Norco Park Improvements	24,500
		St. Rose Park Improvements	7,500
<b>Grand Total Requested:</b>	<b>\$ 517,700</b>		

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

Description	2023			2024			2025		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
<b>Revenues:</b>									
Interest Earnings	\$ 154,562	\$ 142,860	\$ 142,860	\$ 10,551	\$ 69,449	\$ 80,000	-44.00%	\$ -	-100.00%
<b>Total revenues</b>	<b>154,562</b>	<b>142,860</b>	<b>142,860</b>	<b>10,551</b>	<b>69,449</b>	<b>80,000</b>		<b>-</b>	
<b>Expenditures:</b>									
<b>Capital outlay:</b>									
Improvements Other Than Buildings	3,498,153	-	1,229,338	128,514	1,037,964	1,166,478	-5.11%	-	-100.00%
Architectural-Engineering Fees	170,481	-	172,962	10,382	162,580	172,962	0.00%	-	-100.00%
Other Fees	24,601	-	2,753	-	2,753	2,753	0.00%	-	-100.00%
<b>Total capital outlay</b>	<b>3,693,235</b>	<b>-</b>	<b>1,405,053</b>	<b>138,896</b>	<b>1,203,297</b>	<b>1,342,193</b>		<b>-</b>	
<b>Total expenditures</b>	<b>3,693,235</b>	<b>-</b>	<b>1,405,053</b>	<b>138,896</b>	<b>1,203,297</b>	<b>1,342,193</b>		<b>-</b>	
Net change in fund balance	(3,538,673)	142,860	(1,262,193)			(1,262,193)		-	
Fund balance - Beginning	4,800,866	114,425	1,262,193			1,262,193		-	
<b>Fund balance - Ending</b>	<b>\$ 1,262,193</b>	<b>\$ 257,285</b>	<b>\$ -</b>			<b>\$ -</b>		<b>\$ -</b>	

**Gomesa Construction Fund  
Fund Number: 312**

Description	2023			2024			2025		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
<b>Revenues:</b>									
Interest Earnings	\$ 540,556	\$ 500,000	\$ 500,000	\$ 294,410	\$ 295,526	\$ 589,936	17.99%	\$ 589,800	-0.02%
Transfer from GoMesa Fund	249,444	200,000	200,000	695,934	-	695,934	247.97%	700,000	0.58%
<b>Total revenues</b>	<b>790,000</b>	<b>700,000</b>	<b>700,000</b>	<b>990,344</b>	<b>295,526</b>	<b>1,285,870</b>		<b>1,289,800</b>	
<b>Expenditures:</b>									
<b>Capital outlay:</b>									
Improvements Other Than Buildings	-	9,505,409	9,505,409	-	-	-	-100.00%	10,148,840	0.00%
Architectural-Engineering Fees	252,925	1,010,013	2,011,877	106,996	1,054,168	1,161,164	-42.28%	1,200,713	3.41%
Other Fees	110,025	227,937	356,708	7,908	243,535	251,442	-29.51%	184,441	-26.65%
<b>Total capital outlay</b>	<b>362,950</b>	<b>10,743,359</b>	<b>11,873,994</b>	<b>114,904</b>	<b>1,297,703</b>	<b>1,412,606</b>		<b>11,533,994</b>	
<b>Transfers:</b>									
Transfer to GoMesa Bond Fund	497,071	220,000	220,000	286,448	305,000	591,448	168.84%	640,000	8.21%
<b>Total transfers</b>	<b>497,071</b>	<b>220,000</b>	<b>220,000</b>	<b>286,448</b>	<b>305,000</b>	<b>591,448</b>		<b>640,000</b>	
<b>Total expenditures</b>	<b>860,021</b>	<b>10,963,359</b>	<b>12,093,994</b>	<b>401,352</b>	<b>1,602,703</b>	<b>2,004,054</b>		<b>12,173,994</b>	
Net change in fund balance	(70,021)	(10,263,359)	(11,393,994)			(718,184)		(10,884,194)	
Fund balance - Beginning	11,682,027	11,188,251	11,612,006			11,612,006		10,893,822	
<b>Fund balance - Ending</b>	<b>\$ 11,612,006</b>	<b>\$ 924,892</b>	<b>\$ 218,012</b>			<b>\$ 10,893,822</b>		<b>\$ 9,628</b>	

**Gomesa Construction Fund  
Account Number: 312-420260  
Narrative Explanation of Capital Outlay  
For Requested Year 2025**

<b>Capital Outlay:</b>	<b>Amount</b>	<b>Detailed Description</b>	<b>Sub-total</b>
Improvements Other Than Buildings	\$ 10,148,840	King & Hahn Street Drainage Improvements	\$ 3,000,000
		Lemoine Lane, Hirsch & St.Mark Street	1,000,000
		New Sarpy Pump Station	3,648,840
		Willowdale Pump Station Bottleneck	2,500,000
Architectural-Engineering Fees	\$ 1,200,713	Clayton's Pond	\$ 20,188
		Engineer's Canal Pump Station Upgrades	327,606
		King & Hahn Street Drainage Improvements	319,000
		Lemoine Lane, Hirsch & St.Mark Street	32,472
		New Sarpy Pump Station	168,975
		U.P. Railroad Drainage Ditch Outfall Improvements	32,472
		Willowdale Pump Station Bottleneck	300,000
Other Fees	\$ 184,441	Engineer's Canal Pump Station Upgrades	\$ 72,146
		King & Hahn Street Drainage Improvements	29,175
		U.P. Railroad Drainage Ditch Outfall Improvements AND Lemoine Lane, Hirsch & St.Mark Street	33,120
		Willowdale Pump Station Bottleneck	50,000
<b>Grand Total Requested:</b>	<b>\$ 11,533,994</b>		

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

Description	2023			2024			2025		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
<b>Revenues:</b>									
Interest Earnings	\$ 9	\$ -	\$ -	\$ 23	\$ (23)	\$ -	0.00%	\$ -	0.00%
LCDBG - Grant	33,579	10,155,796	10,155,796	-	400,000	400,000	-96.06%	31,947,614	7886.90%
<b>Total revenues</b>	<b>33,588</b>	<b>10,155,796</b>	<b>10,155,796</b>	<b>23</b>	<b>399,977</b>	<b>400,000</b>		<b>31,947,614</b>	
<b>Expenditures:</b>									
<b>Operating Services</b>									
Professional Services	33,579	103,900	103,900	15,990	84,010	100,000	-3.75%	151,321	51.32%
<b>Capital outlay:</b>									
Improvements Other Than Buildings	-	10,051,896	10,051,896	-	-	-	-100.00%	31,336,293	0.00%
Architectural-Engineering Fees	-	-	-	-	300,000	300,000	0.00%	460,000	53.33%
<b>Total capital outlay</b>	<b>-</b>	<b>10,051,896</b>	<b>10,051,896</b>	<b>-</b>	<b>300,000</b>	<b>300,000</b>		<b>31,796,293</b>	
<b>Transfers:</b>									
<b>Total expenditures</b>	<b>33,579</b>	<b>10,155,796</b>	<b>10,155,796</b>	<b>15,990</b>	<b>384,010</b>	<b>400,000</b>		<b>31,947,614</b>	
Net change in fund balance	9	-	-	-	-	-		-	
Fund balance - Beginning	-	-	9	-	-	9		9	
<b>Fund balance - Ending</b>	<b>\$ 9</b>	<b>\$ -</b>	<b>\$ 9</b>			<b>\$ 9</b>		<b>\$ 9</b>	

**LCDBG Public Facilities  
Account Number: 313  
Narrative Explanation of Capital Outlay  
For Requested Year 2025**

<b>Capital Outlay:</b>	<b>Amount</b>	<b>Detailed Description</b>	<b>Sub-total</b>
Improvements Other Than Buildings	\$ 31,336,293	CDBG -RCIP New Sarpy Culverts	\$ 3,086,164
		CDBG -RCIP New Sarpy Pump Station	7,695,513
		LWI -Ormond Area Consolidated Drainage Improvements	6,314,616
		LWI -Round 2 Fairfield and Oakland	5,770,000
		LWI -Round 2 Turtle Pond Pump Station	8,470,000
Architectural-Engineering Fees	\$ 460,000	LWI -Round 2 Turtle Pond Pump Station	\$ 460,000
<b>Grand Total Requested:</b>	<b>\$ 31,796,293</b>		

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

Description	2023	2024				2025			
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
<b>Revenues:</b>									
Interest Earnings	\$ 12,039	\$ 9,700	\$ 9,700	\$ 7,819	\$ 15,181	\$ 23,000	137.11%	\$ 21,000	-8.70%
<b>Total revenues</b>	<b>12,039</b>	<b>9,700</b>	<b>9,700</b>	<b>7,819</b>	<b>15,181</b>	<b>23,000</b>		<b>21,000</b>	
<b>Expenditures:</b>									
<b>Transfers:</b>									
Transfer - Indirect Cost Allocation	-	250	250	-	250	250	0.00%	250	0.00%
<b>Total transfers</b>	<b>-</b>	<b>250</b>	<b>250</b>	<b>-</b>	<b>250</b>	<b>250</b>		<b>250</b>	
<b>Total expenditures</b>	<b>-</b>	<b>250</b>	<b>250</b>	<b>-</b>	<b>250</b>	<b>250</b>		<b>250</b>	
Net change in fund balance	12,039	9,450	9,450			22,750		20,750	
Fund balance - Beginning	410,683	419,323	422,722			422,722		445,472	
<b>Fund balance - Ending</b>	<b>\$ 422,722</b>	<b>\$ 428,773</b>	<b>\$ 432,172</b>			<b>\$ 445,472</b>		<b>\$ 466,222</b>	

# ENTERPRISE FUNDS

Annual Budget 2025







**Proprietary Funds  
Consolidated Operating And Capital Budget Summary Statement  
Fiscal Year Ending December 31, 2025**

Description	2023			2024			2025		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
<b>Operating Revenues</b>									
Ad Valorem Taxes	\$ 4,002,217	\$ 4,799,500	\$ 4,799,500	\$ 4,817,099	\$ 8,267	\$ 4,825,366	0.54%	\$ 5,014,000	3.91%
Charges for services	29,201,417	28,343,984	28,343,984	13,062,942	16,507,933	29,570,875	4.33%	30,535,794	3.26%
Connection and service fees	528,691	414,881	414,881	229,042	185,502	414,544	-0.08%	414,564	0.00%
Delinquent charges	477,730	584,422	584,422	301,881	199,734	501,615	-14.17%	501,617	0.00%
Intergovernmental revenues	3,604,229	-	-	947,193	(480,647)	466,546	0.00%	-	-100.00%
Non-employer contributions	105,010	-	-	-	-	-	0.00%	-	0.00%
OPEB Contributions	263,710	-	-	-	-	-	0.00%	-	0.00%
Miscellaneous	425,274	34,500	34,500	54,372	(8,872)	45,500	31.88%	45,500	0.00%
<b>Total Operating revenues</b>	<b>38,608,279</b>	<b>34,177,287</b>	<b>34,177,287</b>	<b>19,412,529</b>	<b>16,411,917</b>	<b>35,824,446</b>		<b>36,511,475</b>	
<b>Operating Expenses</b>									
Personal Services	13,608,280	15,380,330	15,380,330	6,398,212	7,806,835	14,205,045	-7.64%	15,798,570	11.22%
Operating Services	10,367,855	12,188,034	12,188,034	4,314,731	7,381,069	11,695,798	-4.04%	12,128,492	3.70%
Material & Supplies	4,628,881	2,937,689	2,937,689	1,948,496	1,709,217	3,657,712	24.51%	4,298,696	17.52%
Other Charges	7,504,770	7,499,896	7,499,896	40,031	7,550,143	7,590,174	1.20%	8,010,827	5.54%
Debt Service	5,616	-	-	-	-	-	0.00%	-	0.00%
Intergovernmental	400,746	445,906	445,906	270,426	163,923	434,349	-2.59%	425,161	-2.12%
<b>Total Operating expenses</b>	<b>36,516,148</b>	<b>38,451,855</b>	<b>38,451,855</b>	<b>12,971,896</b>	<b>24,611,187</b>	<b>37,583,078</b>		<b>40,661,746</b>	
Operating Income (loss)	2,092,131	(4,274,568)	(4,274,568)	6,440,633	(8,199,270)	(1,758,632)		(4,150,271)	
<b>Non-Operating Revenues (Expenses)</b>									
Investment earnings	1,188,567	1,305,909	1,305,909	752,881	725,330	1,478,211	13.19%	1,363,707	-7.75%
Proceeds/(Loss) on sale of Assets	55,961	35,000	35,000	17,883	10,117	28,000	-20.00%	28,000	0.00%
Amortication - Expense	(1,132)	(1,132)	(1,132)	-	-	-	-100.00%	-	0.00%
Bond interest and paying agent fees	(529,921)	(1,776,179)	(1,776,179)	(300,287)	(94,194)	(394,481)	-77.79%	(342,087)	-13.28%
<b>Total Non-operating revenues (expenses)</b>	<b>713,475</b>	<b>(436,402)</b>	<b>(436,402)</b>	<b>470,477</b>	<b>641,253</b>	<b>1,111,730</b>		<b>1,049,620</b>	
Income (loss) before contributions and transfers	2,805,606	(4,710,970)	(4,710,970)	6,911,110	(7,558,017)	(646,902)	-86.27%	(3,100,651)	379.31%
Issuance of Bond	-	6,260,000	6,260,000	-	5,550,000	5,550,000	-11.34%	4,000,000	-27.93%
Transfer in	1,171,000	1,884,000	1,884,000	334,000	1,350,000	1,684,000	-10.62%	1,484,000	-11.88%
Transfer out	(1,138,737)	(1,266,000)	(1,266,000)	-	(1,266,000)	(1,266,000)	0.00%	(1,263,000)	-0.24%
Change in Net Position	2,837,869	2,167,030	2,167,030	-	-	5,321,098		1,120,349	
Total net position - Beginning	<b>118,338,958</b>	<b>117,178,560</b>	<b>117,178,560</b>	-	-	<b>116,674,813</b>	<b>-0.43%</b>	<b>121,995,911</b>	4.56%
Total net position - Beginning as restated	113,836,944	117,178,560	117,178,560			116,674,813	-0.43%	121,995,911	4.56%
<b>Total net position - Ending</b>	<b>\$ 116,674,813</b>	<b>\$ 119,345,590</b>	<b>\$ 119,345,590</b>			<b>\$ 121,995,911</b>		<b>\$ 123,116,260</b>	
Net investment in capital assets	\$ 96,024,869	\$ 88,473,043	\$ 88,473,043			\$ 98,280,287		\$ 85,968,364	
Restricted for debt service	3,208,695	2,968,588	2,968,588			2,973,295		2,960,622	
Restricted for capital projects	9,095,358	18,880,392	18,880,392			19,627,009		20,770,571	
<b>Unrestricted</b>	<b>\$ 8,345,891</b>	<b>\$ 9,023,567</b>	<b>\$ 9,023,567</b>			<b>\$ 1,115,320</b>		<b>\$ 13,416,703</b>	

**Wastewater Fund  
Fund Number: 401**

Description	2023			2024			2025		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
<b>Beginning Net Assets:</b>									
Invested in Capital Assets, Net of Debt	\$ 58,693,560	\$ 49,101,016	\$ 49,101,016			\$ 60,290,976		\$ 61,592,843	
Restricted for Debt Service	1,279,066	1,253,834	1,253,834			1,093,253		1,258,406	
Restricted for Capital Projects	8,041,230	7,144,123	7,144,123			1,695,775		11,575,330	
<b>Unrestricted</b>	<b>(1,018,283)</b>	<b>12,365,880</b>	<b>12,365,880</b>			<b>5,477,675</b>		<b>(2,425,962)</b>	
<b>Total Beginning Net Assets</b>	<b>66,995,573</b>	<b>69,864,853</b>	<b>69,864,853</b>			<b>68,557,679</b>		<b>72,000,617</b>	
<b>Revenues:</b>									
Ad Valorem	4,002,217	4,799,500	4,799,500	4,817,099	8,267	4,825,366	0.54%	5,014,000	3.91%
Dept of HUD	-	-	-	1,155	-	1,155	0.00%	-	-100.00%
AMERICAN RESCUE PLAN ACT OF 2021	2,723,200	-	-	-	-	-	0.00%	-	0.00%
Disaster Relief (Fema)	44,548	-	-	120,375	341,816	462,191	0.00%	-	-100.00%
Enviromental Protection Agency	3,094	-	-	-	-	-	0.00%	-	0.00%
Dept of State Treasury	3,420	-	-	3,200	-	3,200	0.00%	-	-100.00%
Sewer Charges	10,303,937	9,271,800	9,271,800	3,755,592	6,429,105	10,184,697	9.85%	10,286,544	1.00%
Connection Charges	161,976	125,000	125,000	40,030	84,970	125,000	0.00%	125,000	0.00%
Inspection Fees	2,275	4,500	4,500	950	3,550	4,500	0.00%	4,500	0.00%
Interest Earnings	563,718	611,820	611,820	376,958	392,442	769,400	25.76%	646,595	-15.96%
Rents - Lease	3,000	3,000	3,000	-	3,000	3,000	0.00%	3,000	0.00%
Utility Rebates	412	150	150	155	-	155	3.33%	150	-3.23%
Insurance Refunds/Proceeds	379,926	-	-	-	-	-	0.00%	-	0.00%
Non-employer Contribution	54,568	-	-	-	-	-	0.00%	-	0.00%
Benefit Contribution	135,308	-	-	-	-	-	0.00%	-	0.00%
Proceeds From Bond Sales	-	6,260,000	6,260,000	-	5,550,000	5,550,000	-11.34%	4,000,000	-27.93%
Transfer From General Fund	-	150,000	150,000	-	150,000	150,000	0.00%	150,000	0.00%
Trans. From Sewer Rev Bond Sk	389,000	-	-	379,000	(379,000)	-	0.00%	-	0.00%
Transfer from 1/2% Sinking	331,000	334,000	334,000	334,000	-	334,000	0.00%	334,000	0.00%
<b>Total Revenues</b>	<b>19,101,599</b>	<b>21,559,770</b>	<b>21,559,770</b>	<b>9,828,514</b>	<b>12,584,150</b>	<b>22,412,664</b>		<b>20,563,789</b>	
<b>Total Means Of Financing</b>	<b>86,097,172</b>	<b>91,424,623</b>	<b>91,424,623</b>	<b>9,828,514</b>	<b>12,584,150</b>	<b>90,970,343</b>		<b>92,564,406</b>	
<b>Expenditures:</b>									
Personal services	6,880,831	7,669,727	7,669,727	3,139,668	3,939,142	7,078,810	-7.70%	7,942,300	12.20%
Operating services	2,792,965	3,296,871	3,296,871	1,200,381	2,369,500	3,569,880	8.28%	3,735,549	4.64%
Materials & supplies	1,385,307	1,703,049	1,703,049	702,092	1,123,678	1,825,769	7.21%	1,857,031	1.71%
Other charges	5,062,552	5,131,196	5,131,196	14,643	5,319,057	5,333,700	3.95%	5,595,977	4.92%
Debt service	69,463	38,278	38,278	44,117	30,851	74,968	95.85%	22,574	-69.89%
Intergovernmental	356,920	398,156	398,156	252,099	134,500	386,599	-2.90%	375,023	-2.99%
Transfers	602,455	700,000	700,000	-	700,000	700,000	0.00%	720,000	2.86%
<b>Total Expenditures</b>	<b>17,150,493</b>	<b>18,937,277</b>	<b>18,937,277</b>	<b>5,353,000</b>	<b>13,616,728</b>	<b>18,969,726</b>		<b>20,248,454</b>	
<b>Excess (Deficiency) Of Current Revenues Over Expenditures</b>	<b>1,951,106</b>	<b>2,622,493</b>	<b>2,622,493</b>	<b>-</b>	<b>-</b>	<b>3,442,938</b>		<b>315,335</b>	
<b>Changes In Net Assets</b>	<b>1,951,106</b>	<b>2,622,493</b>	<b>2,622,493</b>			<b>3,442,938</b>		<b>315,335</b>	
<b>Ending Net Assets:</b>									
Invested in Capital Assets, Net of Debt	60,290,976	41,488,100	41,488,100			61,592,843		48,480,760	
Restricted for Debt Service	1,093,253	1,253,699	1,253,699			1,258,406		1,257,172	

**Wastewater Fund (Continued)**  
**Fund Number: 401**

Description	2023		2024			2025			
	Prior Year Actual	Original Budget	Last Adopted 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
Restricted for Capital Projects	1,695,775	7,144,123	7,144,123			11,575,330		11,575,330	
<b>Unrestricted</b>	<b>\$ 5,477,675</b>	<b>\$ 22,601,424</b>	<b>\$ 22,601,424</b>			<b>\$ (2,425,962)</b>		<b>\$ 11,002,690</b>	

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

Description	2023			2024			2025		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
<b>Expenditures:</b>									
<b>Personal Services:</b>									
Regular Salaries & Wages	\$ 313,257	\$ 325,091	\$ 325,091	\$ 156,320	\$ 173,680	\$ 330,000	1.51%	\$ 332,000	0.61%
Retirement	36,025	37,385	37,385	17,977	21,023	39,000	4.32%	40,000	2.56%
Payroll Expense-Retirement Liability	(49,885)	-	-	-	-	-	0.00%	-	0.00%
Pension Expense-Retirement Liability	515,793	-	-	-	-	-	0.00%	-	0.00%
Life/Health Insurance	77,862	91,548	91,548	42,516	48,984	91,500	-0.05%	103,000	12.57%
Workmen's Compensation	410	423	423	266	334	600	41.84%	600	0.00%
Unemployment	31	35	35	16	24	40	14.29%	50	25.00%
Medicare	4,453	4,714	4,714	2,224	2,576	4,800	1.82%	5,000	4.17%
Disability	867	904	904	387	413	800	-11.50%	900	12.50%
Post Employees Health Care	198,857	217,000	217,000	123,318	133,682	257,000	18.43%	280,000	8.95%
Deferred Compensation	2,058	4,151	4,151	1,094	1,406	2,500	-39.77%	4,400	76.00%
Dental	480	516	516	240	240	480	-6.98%	500	4.17%
OPEB Contribution	10,964	11,378	11,378	5,471	6,329	11,800	3.71%	12,000	1.69%
OPEB Expense	(14,122)	-	-	-	-	-	0.00%	-	0.00%
Miscellaneous	90	400	400	-	400	400	0.00%	400	0.00%
<b>Total Personal Services</b>	<b>1,097,140</b>	<b>693,545</b>	<b>693,545</b>	<b>349,829</b>	<b>389,091</b>	<b>738,920</b>		<b>778,850</b>	
<b>Operating Services:</b>									
Advertising, Dues & Subscriptions	900	2,500	2,500	565	1,935	2,500	0.00%	2,500	0.00%
Printing, Duplication, Typing	367	1,000	1,000	-	1,000	1,000	0.00%	1,000	0.00%
Postage And Box Rent	110	400	400	57	343	400	0.00%	400	0.00%
Telephone	14,885	17,325	17,325	8,215	8,285	16,500	-4.76%	17,325	5.00%
Maintenance Of Property & Equipment	160	6,600	6,600	80	9,420	9,500	43.94%	9,500	0.00%
Contractual Services	24,174	18,687	18,687	27,305	11,287	38,592	106.52%	40,291	4.40%
Professional Services	14,250	25,410	25,410	7,645	27,355	35,000	37.74%	35,000	0.00%
Insurance - Fire & Casualty Property	19,731	41,133	41,133	3,855	7,742	11,597	-71.81%	8,773	-24.35%
Insurance - Auto Coverage	3,694	3,748	3,748	1,222	2,318	3,540	-5.55%	3,478	-1.75%
Insurance - Employee Liability	713	432	432	141	357	498	15.28%	535	7.43%
Insurance - General Liability	6,793	7,156	7,156	2,332	6,033	8,365	16.89%	9,049	8.18%
<b>Total Operating Services</b>	<b>85,777</b>	<b>124,391</b>	<b>124,391</b>	<b>51,417</b>	<b>76,075</b>	<b>127,492</b>		<b>127,851</b>	

**Wastewater Administration (Continued)**  
**Account Number: 401-420451**

Description	2023	2024				2025			
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
<b>Materials &amp; Supplies:</b>									
Non Consumable Office Supplies	5,581	8,400	8,400	364	4,636	5,000	-40.48%	5,000	0.00%
Office Supplies	2,540	4,000	4,000	733	3,267	4,000	0.00%	4,000	0.00%
Food & Clothing	134	2,100	2,100	120	1,980	2,100	0.00%	2,100	0.00%
Maintenance Of Buildings & Grounds	600	1,000	1,000	-	400	400	-60.00%	400	0.00%
Vehicle Supplies(Gas, Oil, Antifreeze)	2,384	5,570	5,570	640	4,861	5,500	-1.26%	5,500	0.00%
Miscellaneous	7,249	10,000	10,000	1,272	7,228	8,500	-15.00%	8,500	0.00%
Equipment And Vehicle Repair Parts	2,749	5,500	5,500	-	4,000	4,000	-27.27%	4,000	0.00%
Tools And Equipment	789	-	-	-	-	-	0.00%	-	0.00%
<b>Total Materials &amp; Supplies</b>	<b>22,026</b>	<b>36,570</b>	<b>36,570</b>	<b>3,129</b>	<b>26,372</b>	<b>29,500</b>		<b>29,500</b>	
<b>Other Charges:</b>									
Travel	4,019	4,000	4,000	-	4,500	4,500	12.50%	5,000	11.11%
Judgements & Damages	-	500	500	-	500	500	0.00%	500	0.00%
Official Fees	30	1,000	1,000	-	1,000	1,000	0.00%	1,000	0.00%
Depreciation	9,941	9,971	9,971	-	10,438	10,438	4.68%	10,960	5.00%
Miscellaneous	53,498	50,000	50,000	-	50,000	50,000	0.00%	50,000	0.00%
<b>Total Other Charges</b>	<b>67,488</b>	<b>65,471</b>	<b>65,471</b>	<b>-</b>	<b>66,438</b>	<b>66,438</b>		<b>67,460</b>	
<b>Debt Service:</b>									
Interest On Long-Term Debt	-	38,278	38,278	-	74,968	74,968	95.85%	22,574	-69.89%
<b>Total Debt Service</b>	<b>-</b>	<b>38,278</b>	<b>38,278</b>	<b>-</b>	<b>74,968</b>	<b>74,968</b>		<b>22,574</b>	
<b>Intergovernmental:</b>									
Cont. To Retirement Ded. From Tax Coll	129,922	133,000	133,000	157,272	-	157,272	18.25%	140,000	-10.98%
Cost Of Ad Valorem Tax Collection	-	2,500	2,500	-	1,500	1,500	-40.00%	1,500	0.00%
Intergovernmental Service Charges	226,998	262,656	262,656	94,827	133,000	227,827	-13.26%	233,523	2.50%
<b>Total Intergovernmental</b>	<b>356,920</b>	<b>398,156</b>	<b>398,156</b>	<b>252,099</b>	<b>134,500</b>	<b>386,599</b>		<b>375,023</b>	
<b>Total Expenditures</b>	<b>\$ 1,629,351</b>	<b>\$ 1,356,411</b>	<b>\$ 1,356,411</b>	<b>\$ 656,474</b>	<b>\$ 767,444</b>	<b>\$ 1,423,917</b>		<b>\$ 1,401,258</b>	

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

Description	2023			2024			2025		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
<b>Expenditures:</b>									
<b>Personal Services:</b>									
Regular Salaries & Wages	\$ 2,351,728	\$ 2,871,387	\$ 2,871,387	\$ 1,129,318	\$ 1,470,682	\$ 2,600,000	-9.45%	\$ 2,973,000	14.35%
FICA	3,867	4,859	4,859	1,987	2,513	4,500	-7.39%	6,000	33.33%
Retirement	263,187	330,209	330,209	126,104	153,896	280,000	-15.21%	342,000	22.14%
Life/Health Insurance	338,562	536,531	536,531	198,292	236,708	435,000	-18.92%	528,000	21.38%
Workmen's Compensation	77,156	94,465	94,465	43,548	49,452	93,000	-1.55%	114,000	22.58%
Unemployment	235	250	250	113	137	250	0.00%	250	0.00%
Medicare	34,387	41,635	41,635	16,445	19,555	36,000	-13.53%	44,000	22.22%
Disability	5,255	6,834	6,834	2,351	2,549	4,900	-28.30%	7,300	48.98%
Deferred Compensation	52,587	101,300	101,300	21,089	25,911	47,000	-53.60%	68,000	44.68%
Dental	2,990	4,250	4,250	1,770	2,130	3,900	-8.24%	4,500	15.38%
OPEB Contribution	82,314	100,500	100,500	39,482	50,518	90,000	-10.45%	104,000	15.56%
Miscellaneous	4,484	10,000	10,000	1,976	8,024	10,000	0.00%	10,000	0.00%
<b>Total Personal Services</b>	<b>3,216,752</b>	<b>4,102,220</b>	<b>4,102,220</b>	<b>1,582,475</b>	<b>2,022,075</b>	<b>3,604,550</b>		<b>4,201,050</b>	
<b>Operating Services:</b>									
Advertising, Dues & Subscriptions	876	1,550	1,550	160	2,140	2,300	48.39%	1,565	-31.96%
Printing, Duplication, Typing	509	500	500	113	387	500	0.00%	500	0.00%
Electrical (Light And Power)	394,173	523,490	523,490	234,271	231,675	465,946	-10.99%	498,562	7.00%
Natural Gas	-	100	100	-	100	100	0.00%	100	0.00%
Water	5,935	6,934	6,934	1,597	5,888	7,485	7.95%	7,859	5.00%
Postage And Box Rent	-	250	250	-	250	250	0.00%	250	0.00%
Telephone	28,542	29,475	29,475	10,065	19,351	29,416	-0.20%	29,695	0.95%
Rentals	211,681	394,600	394,600	56,203	338,837	395,040	0.11%	422,693	7.00%
Maintenance Of Property & Equipment	291,709	267,958	267,958	92,238	178,424	270,661	1.01%	289,607	7.00%
Contractual Services	80,356	73,947	73,947	29,347	69,131	98,478	33.17%	113,222	14.97%
Professional Services	1,735	96,900	96,900	396	94,604	95,000	-1.96%	115,000	21.05%
Insurance - Auto Coverage	38,168	38,728	38,728	12,623	37,095	49,718	28.38%	55,642	11.92%
Insurance - Employee Liability	7,232	4,383	4,383	1,429	3,981	5,410	23.43%	5,972	10.39%
Insurance - General Liability	68,910	72,587	72,587	23,659	67,307	90,966	25.32%	100,960	10.99%
<b>Total Operating Services</b>	<b>1,129,826</b>	<b>1,511,402</b>	<b>1,511,402</b>	<b>462,101</b>	<b>1,049,170</b>	<b>1,511,270</b>		<b>1,641,627</b>	

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

Description	2023	2024				2025			
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
<b>Materials &amp; Supplies:</b>									
Non Consumable Office Supplies	6,508	57,500	57,500	6,601	50,899	57,500	0.00%	57,500	0.00%
Office Supplies	3,594	4,000	4,000	589	3,411	4,000	0.00%	4,000	0.00%
Educational, Recreational And Culture	-	-	-	202	(202)	-	0.00%	-	0.00%
Medical, Drugs	1,582	1,500	1,500	-	1,500	1,500	0.00%	1,500	0.00%
Food & Clothing	19,039	20,960	20,960	11,538	10,062	21,600	3.05%	20,600	-4.63%
Maintenance Of Buildings & Grounds	65,378	66,500	66,500	34,595	31,905	66,500	0.00%	69,825	5.00%
Vehicle Supplies(Gas, Oil, Antifreeze)	51,374	117,700	117,700	13,193	101,807	115,000	-2.29%	115,000	0.00%
Electrical Components	81,298	10,000	10,000	32,289	32,711	65,000	550.00%	65,000	0.00%
Miscellaneous	163,004	275,000	275,000	119,462	155,538	275,000	0.00%	275,000	0.00%
Gravel, Sand, Dirt And Shells	15,531	15,000	15,000	6,773	8,227	15,000	0.00%	15,000	0.00%
Equipment And Vehicle Repair Parts	83,893	75,000	75,000	35,545	39,455	75,000	0.00%	75,000	0.00%
Asphalt And Asphalt Filler	-	25,000	25,000	20	19,980	20,000	-20.00%	25,000	25.00%
Misc. (Only Roads & Drainage) Chemicals	31,659	42,000	42,000	13,646	28,354	42,000	0.00%	44,100	5.00%
Tools And Equipment	73,236	75,750	75,750	47,658	33,092	80,750	6.60%	80,750	0.00%
Small Pumps	93,592	183,450	183,450	33,869	129,581	163,450	-10.90%	171,323	4.82%
<b>Total Materials &amp; Supplies</b>	<b>689,688</b>	<b>969,360</b>	<b>969,360</b>	<b>355,980</b>	<b>646,320</b>	<b>1,002,300</b>		<b>1,019,598</b>	
<b>Other Charges:</b>									
Travel	8,942	20,000	20,000	10,021	9,979	20,000	0.00%	20,000	0.00%
Judgements & Damages	-	2,000	2,000	-	2,000	2,000	0.00%	2,000	0.00%
Official Fees	3,975	3,675	3,675	1,082	2,593	3,675	0.00%	3,675	0.00%
Depreciation	3,689,068	3,645,782	3,645,782	-	3,873,521	3,873,521	6.25%	4,067,197	5.00%
Loss On Deletion Of Fa	-	10,000	10,000	-	10,000	10,000	0.00%	10,000	0.00%
<b>Total Other Charges</b>	<b>3,701,985</b>	<b>3,681,457</b>	<b>3,681,457</b>	<b>11,103</b>	<b>3,898,093</b>	<b>3,909,196</b>		<b>4,102,872</b>	
<b>Debt Service:</b>									
Lease Interest	3,739	-	-	-	-	-	0.00%	-	0.00%
<b>Total Debt Service</b>	<b>3,739</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	
<b>Total Expenditures</b>	<b>\$ 8,741,990</b>	<b>\$ 10,264,439</b>	<b>\$ 10,264,439</b>	<b>\$ 2,411,659</b>	<b>\$ 7,615,658</b>	<b>\$ 10,027,316</b>		<b>\$ 10,965,147</b>	



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

Description	2023		2024				2025		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
<b>Expenditures:</b>									
<b>Personal Services:</b>									
Regular Salaries & Wages	\$ 1,830,710	\$ 2,010,116	\$ 2,010,116	\$ 837,845	\$ 1,112,155	\$ 1,950,000	-2.99%	\$ 2,030,000	4.10%
Retirement	210,099	231,163	231,163	96,352	113,648	210,000	-9.16%	234,000	11.43%
Life/Health Insurance	290,850	368,548	368,548	156,626	173,374	330,000	-10.46%	421,000	27.58%
Workmen's Compensation	58,466	64,562	64,562	31,522	38,478	70,000	8.42%	77,000	10.00%
Unemployment	183	200	200	84	106	190	-5.00%	200	5.26%
Medicare	27,242	29,500	29,500	12,531	15,469	28,000	-5.08%	30,000	7.14%
Disability	3,506	4,784	4,784	1,507	1,593	3,100	-35.20%	5,000	61.29%
Deferred Compensation	79,480	92,329	92,329	40,756	36,244	77,000	-16.60%	91,000	18.18%
Dental	1,630	1,806	1,806	720	730	1,450	-19.71%	1,600	10.34%
OPEB Contribution	64,071	70,354	70,354	29,325	35,675	65,000	-7.61%	72,000	10.77%
Miscellaneous	702	600	600	96	504	600	0.00%	600	0.00%
<b>Total Personal Services</b>	<b>2,566,939</b>	<b>2,873,962</b>	<b>2,873,962</b>	<b>1,207,364</b>	<b>1,527,976</b>	<b>2,735,340</b>		<b>2,962,400</b>	
<b>Operating Services:</b>									
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)	562,655	767,065	767,065	276,047	423,953	700,000	-8.74%	735,000	5.00%
Natural Gas	-	100	100	52	48	100	0.00%	100	0.00%
Water	13,527	15,000	15,000	5,205	9,795	15,000	0.00%	15,150	1.00%
Telephone	7,119	16,096	16,096	4,580	10,420	15,000	-6.81%	15,500	3.33%
Rentals	28,719	160,311	160,311	14,158	125,842	140,000	-12.67%	140,000	0.00%
Maintenance Of Property & Equipment	340,988	300,735	300,735	132,468	187,532	320,000	6.41%	335,999	5.00%
Contractual Services	79,987	65,950	65,950	25,665	44,689	70,354	6.68%	74,782	6.29%
Professional Services	124,195	166,220	166,220	40,541	125,679	166,220	0.00%	174,500	4.98%
Insurance - Fire & Casualty Property	369,576	116,556	116,556	170,441	258,575	429,016	268.08%	387,863	-9.59%
Insurance - Auto Coverage	6,156	6,246	6,246	2,036	10,433	12,469	99.63%	15,649	25.50%
Insurance - Employee Liability	4,153	2,517	2,517	820	2,567	3,387	34.56%	3,850	13.67%
Insurance - General Liability	39,571	41,682	41,682	13,586	43,386	56,972	36.68%	65,078	14.23%
<b>Total Operating Services</b>	<b>1,576,646</b>	<b>1,661,078</b>	<b>1,661,078</b>	<b>685,599</b>	<b>1,245,519</b>	<b>1,931,118</b>		<b>1,966,071</b>	

**Wastewater Treatment (Continued)**  
**Account Number: 401-420453**

Description	2023		2024				2025		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
<b>Materials &amp; Supplies:</b>									
Non Consumable Office Supplies	6,120	18,000	18,000	19,366	3,634	23,000	27.78%	23,000	0.00%
Office Supplies	1,908	4,500	4,500	639	3,861	4,500	0.00%	4,500	0.00%
Medical, Drugs	215	850	850	-	850	850	0.00%	850	0.00%
Food & Clothing	10,790	11,200	11,200	5,183	6,017	11,200	0.00%	10,700	-4.46%
Maintenance Of Buildings & Grounds	25,565	31,375	31,375	8,796	22,579	31,375	0.00%	32,950	5.02%
Vehicle Supplies(Gas, Oil, Antifreeze)	35,907	26,400	26,400	8,407	24,593	33,000	25.00%	36,000	9.09%
Electrical Components	30,483	25,000	25,000	39,083	15,917	55,000	120.00%	50,000	-9.09%
Miscellaneous	183,398	226,269	226,269	65,544	160,725	226,269	0.00%	231,927	2.50%
Gravel, Sand, Dirt And Shells	11,058	15,375	15,375	7,125	13,250	20,375	32.52%	20,884	2.50%
Equipment And Vehicle Repair Parts	96,311	115,700	115,700	41,881	73,819	115,700	0.00%	121,422	4.95%
Asphalt And Asphalt Filler	-	15,000	15,000	-	12,000	12,000	-20.00%	15,000	25.00%
LAb Chemicals-Supplies	12,314	15,700	15,700	5,403	10,297	15,700	0.00%	15,700	0.00%
Misc. (Only Roads & Drainage) Chemicals	202,890	135,000	135,000	101,956	73,044	175,000	29.63%	175,000	0.00%
Tools And Equipment	40,105	36,750	36,750	32,216	17,784	50,000	36.05%	50,000	0.00%
Small Pumps	16,529	20,000	20,000	7,291	12,709	20,000	0.00%	20,000	0.00%
<b>Total Materials &amp; Supplies</b>	<b>673,593</b>	<b>697,119</b>	<b>697,119</b>	<b>342,890</b>	<b>451,079</b>	<b>793,969</b>		<b>807,933</b>	
<b>Other Charges:</b>									
Travel	5,403	5,000	5,000	3,270	2,730	6,000	20.00%	6,000	0.00%
Official Fees	470	500	500	270	230	500	0.00%	500	0.00%
Depreciation	1,287,206	1,378,768	1,378,768	-	1,351,566	1,351,566	-1.97%	1,419,145	5.00%
<b>Total Other Charges</b>	<b>1,293,079</b>	<b>1,384,268</b>	<b>1,384,268</b>	<b>3,540</b>	<b>1,354,526</b>	<b>1,358,066</b>		<b>1,425,645</b>	
<b>Total Expenditures</b>	<b>\$ 6,110,257</b>	<b>\$ 6,616,427</b>	<b>\$ 6,616,427</b>	<b>\$ 2,239,393</b>	<b>\$ 4,579,100</b>	<b>\$ 6,818,493</b>		<b>\$ 7,162,049</b>	

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

Description	2023	2024					2025		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
<b>Expenditures:</b>									
<b>Transfer to Indirect Cost:</b>									
Transfer - Indirect Cost Allocation	\$ 602,455	\$ 700,000	\$ 700,000	\$ -	\$ 700,000	\$ 700,000	0.00%	\$ 720,000	2.86%
<b>Total transfers</b>	<b>602,455</b>	<b>700,000</b>	<b>700,000</b>	<b>-</b>	<b>700,000</b>	<b>700,000</b>		<b>720,000</b>	
<b>Total expenditures</b>	<b>\$ 602,455</b>	<b>\$ 700,000</b>	<b>\$ 700,000</b>	<b>\$ -</b>	<b>\$ 700,000</b>	<b>\$ 700,000</b>		<b>\$ 720,000</b>	

**MEMORANDUM ONLY**

**MEMORANDUM ONLY**

**Fund Number: 401  
Narrative Explanation of Capital Outlay  
For Requested Year 2025**

<b>Capital undefined Outlay:</b>	<b>Amount</b>	<b>Detailed Description</b>	<b>Sub-total</b>
<b>Construction in Progress</b>			
Improvements Other than Building	\$ 5,460,000	Kinler Lift Station	\$ 860,000
		Turtle Pond -Lift Station	300,000
		Turtle Pond -Force Main	450,000
		Montz/Norco	500,000
		Eastbank Lift Stations (S211203)	100,000
		St. Rose Force Main (S150301-B)	250,000
		New Sarpy Lift Stations (S211101)	500,000
		Lakewood School	1,000,000
		Lagituda Lift Station	1,000,000
		St. John Force	500,000
<b>Equipment</b>			
Collection & Maintenance	\$ 305,000	John Boat	\$ 10,000
		F-150 (Three at \$65,000 each)	195,000
		Skid Steer	100,000
<b>Major Repairs</b>	\$ 1,700,000	Major Repairs	\$ 1,700,000
<b>Total Requested</b>	<b>\$ 7,465,000</b>		
<b>Partially- Funded Projects: Fund 406</b>	\$ 4,000,000	<b>Projects to be Paid with Bond Issue:</b>	
		Hahnville Treatment Plant Expansion	\$ 500,000
		-Improvements Other than Building	
		-Architectural & Engineering Fees	
		-Other Fees	
		Luling Effluent Pond	\$ 3,200,000
		Turtle Pond	\$ 300,000
<b>Total Proposed 2024 Capital Projects</b>	<b>\$ 11,465,000</b>		

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

Description	2023			2024			2025		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
<b>Beginning Net Assets:</b>									
Invested in Capital Assets, Net of Debt	\$ 30,842,448	\$ 36,260,974	\$ 36,260,974	\$ -	\$ -	\$ 35,733,893	-1.45%	\$ 36,687,444	2.67%
Restricted for Debt Service	2,115,442	1,712,012	1,712,012	-	-	2,115,442	23.56%	1,714,889	-18.93%
Restricted for Capital Projects	7,399,583	6,319,526	6,319,526	-	-	7,399,583	17.09%	8,051,679	8.81%
<b>Unrestricted</b>	<b>6,431,232</b>	<b>2,919,964</b>	<b>2,919,964</b>	<b>-</b>	<b>-</b>	<b>2,810,184</b>	<b>-3.76%</b>	<b>3,478,809</b>	<b>23.79%</b>
<b>Total Beginning Net Assets</b>	<b>46,788,705</b>	<b>47,212,476</b>	<b>47,212,476</b>			<b>48,059,102</b>		<b>49,932,821</b>	
<b>Revenues:</b>									
American Rescue Plan Act of 2021	655,430	-	-	513,550	(513,550)	-	0.00%	-	0.00%
Disaster Relief	20,425	-	-	138,913	(138,913)	-	0.00%	-	0.00%
Office of Community Development	150,000	-	-	170,000	(170,000)	-	0.00%	-	0.00%
Bookkeeping/Adm. Charges	14,447	14,500	14,500	4,042	2,558	6,600	-54.48%	14,500	119.70%
Dept of State Treasury	4,112	-	-	-	-	-	0.00%	-	0.00%
Water Sales	14,511,618	14,458,914	14,458,914	7,462,775	7,389,828	14,852,603	2.72%	15,204,490	2.37%
Service Fees	116,075	197,700	197,700	39,840	86,060	125,900	-36.32%	131,990	4.84%
Connection Fees	139,470	139,700	139,700	75,090	64,110	139,200	-0.36%	139,200	0.00%
Delinquent Charges	477,730	584,422	584,422	301,881	199,734	501,615	-14.17%	501,617	0.00%
Billing Fees	270,824	270,661	270,661	113,154	157,670	270,824	0.06%	270,844	0.01%
Miscellaneous Income	41,227	31,500	31,500	54,372	(11,872)	42,500	34.92%	42,500	0.00%
Interest Earnings	722,455	745,629	745,629	383,518	340,484	724,002	-2.90%	732,304	1.15%
Non-Employer Contribution	49,837	-	-	-	-	-	0.00%	-	0.00%
Benefit Contribution	127,542	-	-	-	-	-	0.00%	-	0.00%
Proceeds from Sale of Assets	45,100	30,000	30,000	17,197	2,803	20,000	-33.33%	20,000	0.00%
Compensation for Loss of Assets	10,861	5,000	5,000	686	7,314	8,000	60.00%	8,000	0.00%
<b>Total revenues</b>	<b>17,357,153</b>	<b>16,478,026</b>	<b>16,478,026</b>	<b>9,275,018</b>	<b>7,416,226</b>	<b>16,691,244</b>		<b>17,065,445</b>	
<b>Expenditures:</b>									
Personal services	6,694,492	7,656,561	7,656,561	3,243,838	3,845,208	7,089,045	-7.41%	7,812,110	10.20%
Operating services	2,749,012	3,377,190	3,377,190	1,022,537	1,779,514	2,802,050	-17.03%	2,803,571	0.05%
Materials & supplies	3,228,915	1,212,440	1,212,440	1,235,502	582,041	1,817,543	49.91%	2,416,465	32.95%
Other charges	2,425,502	2,344,600	2,344,600	25,388	2,213,986	2,239,374	-4.49%	2,392,250	6.83%
Debt service	467,206	1,739,033	1,739,033	256,170	63,343	319,513	-81.63%	319,513	0.00%
Transfers	521,629	550,000	550,000	-	550,000	550,000	0.00%	525,000	-4.55%
<b>Total expenditures</b>	<b>16,086,756</b>	<b>16,879,824</b>	<b>16,879,824</b>	<b>5,783,435</b>	<b>9,034,092</b>	<b>14,817,525</b>		<b>16,268,909</b>	
<b>Excess (deficiency) of current revenues over expenditures</b>	<b>1,270,397</b>	<b>(401,798)</b>	<b>(401,798)</b>	<b>-</b>	<b>-</b>	<b>1,873,719</b>		<b>796,536</b>	
<b>Ending net assets:</b>									
Invested in Capital Assets, Net of Debt	35,733,893	46,984,943	46,984,943			36,687,444		37,487,604	
Restricted for Debt Service	2,115,442	1,714,889	1,714,889			1,714,889		1,703,450	
Restricted for Capital Projects	7,399,583	11,736,269	11,736,269			8,051,679		9,195,241	
<b>Unrestricted</b>	<b>\$ 2,810,184</b>	<b>\$ (13,625,423)</b>	<b>\$ (13,625,423)</b>			<b>\$ 3,478,809</b>		<b>\$ 2,343,062</b>	

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

Description	2023			2024			2025		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
<b>Expenditures:</b>									
Contractual Services	-	-	-	621	(621)	-	0.00%	-	0.00%
<b>Total operating services</b>	-	-	-	<b>621</b>	<b>(621)</b>	-		-	
<b>Total expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 621</b>	<b>\$ (621)</b>	<b>\$ -</b>		<b>\$ -</b>	

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

Description	2023			2024			2025		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
<b>Expenditures:</b>									
<b>Personal services:</b>									
Regular Salaries & Wages	\$ 428,961	\$ 459,472	\$ 459,472	\$ 207,305	\$ 242,695	\$ 450,000	-2.06%	\$ 500,000	11.11%
Retirement	49,327	51,304	51,304	23,838	27,162	51,000	-0.59%	56,000	9.80%
Payroll Expense-Retirement Liability	(45,561)	-	-	-	-	-	0.00%	-	0.00%
Pension Expense-Retirement Liability	470,763	-	-	-	-	-	0.00%	-	0.00%
Life/Health Insurance	79,217	91,557	91,557	43,181	49,819	93,000	1.58%	111,000	19.35%
Workmen's Compensation	5,104	6,107	6,107	2,958	3,542	6,500	6.44%	7,000	7.69%
Unemployment	43	50	50	21	29	50	0.00%	60	20.00%
Medicare	6,483	6,755	6,755	3,142	3,608	6,750	-0.07%	8,000	18.52%
Disability	1,122	1,322	1,322	493	507	1,000	-24.36%	1,300	30.00%
Post Employees Health Care	296,530	350,000	350,000	166,762	184,238	351,000	0.29%	400,000	13.96%
Deferred Compensation	24,393	27,076	27,076	12,444	14,556	27,000	-0.28%	31,000	14.81%
Dental	276	311	311	137	134	270	-13.18%	500	85.19%
OPEB Contribution	15,013	16,678	16,678	7,255	8,745	16,000	-4.07%	18,000	12.50%
OPEB Expense	56,461	-	-	-	-	-	0.00%	-	0.00%
Miscellaneous	-	150	150	-	150	150	0.00%	150	0.00%
<b>Total personal services</b>	<b>1,388,132</b>	<b>1,010,782</b>	<b>1,010,782</b>	<b>467,536</b>	<b>535,185</b>	<b>1,002,720</b>		<b>1,133,010</b>	
<b>Operating services:</b>									
Advertising, Dues & Subscriptions	3,385	4,150	4,150	609	2,741	3,350	-19.28%	4,906	46.45%
Printing, Duplication, Typing	2,339	4,552	4,552	1,397	1,203	2,600	-42.88%	3,152	21.23%
Natural Gas	755	1,200	1,200	784	16	800	-33.33%	1,100	37.50%
Postage And Box Rent	5,059	3,000	3,000	610	4,390	5,000	66.67%	5,000	0.00%
Telephone	30,917	31,000	31,000	15,326	15,674	31,000	0.00%	35,000	12.90%
Rentals	19,858	19,436	19,436	6,766	2,668	9,434	-51.46%	7,930	-15.94%
Maintenance Of Property & Equipment	7,291	12,370	12,370	3,055	5,745	8,800	-28.86%	11,520	30.91%
Contractual Services	43,382	41,830	41,830	22,457	15,627	38,084	-8.96%	42,960	12.80%
Professional Services	89,838	30,000	30,000	21,815	25,000	46,815	56.05%	48,000	2.53%
Insurance - Fire & Casualty Property	42,495	41,082	41,082	12,970	19,677	32,646	-20.53%	29,514	-9.59%
Insurance - Auto Coverage	2,462	2,499	2,499	814	3,478	4,292	71.75%	5,216	21.53%
Insurance - Employee Liability	878	532	532	173	494	667	25.38%	740	10.94%
Insurance - General Liability	8,366	8,812	8,812	2,872	8,344	11,216	27.28%	12,516	11.59%
<b>Total operating services</b>	<b>257,025</b>	<b>200,463</b>	<b>200,463</b>	<b>89,648</b>	<b>105,057</b>	<b>194,704</b>		<b>207,554</b>	
<b>Materials &amp; supplies:</b>									
Non Consumable Office Supplies	4,838	8,000	8,000	1,174	3,826	5,000	-37.50%	10,000	100.00%
Office Supplies	1,399	2,000	2,000	5,805	(555)	5,250	162.50%	5,300	0.95%
Medical, Drugs	-	150	150	-	-	-	-100.00%	150	0.00%
Food & Clothing	1,961	1,740	1,740	1,212	528	1,740	0.00%	2,640	51.72%
Maintenance Of Buildings & Grounds	290	2,300	2,300	369	331	700	-69.57%	1,000	42.86%
Vehicle Supplies(Gas, Oil, Antifreeze)	-	2,500	2,500	-	-	-	-100.00%	1,000	0.00%
Electrical Components	-	-	-	-	-	-	0.00%	100	0.00%
Miscellaneous	112	-	-	-	100	100	0.00%	100	0.00%

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

Description	2023	2024				2025			
	Prior Year Actual	Original Budget	Last Adopted 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
Equipment And Vehicle Repair Parts	1,591	750	750	-	-	-	-100.00%	3,000	0.00%
Tools And Equipment	13	100	100	-	-	-	-100.00%	100	0.00%
<b>Total materials &amp; supplies</b>	<b>10,204</b>	<b>17,540</b>	<b>17,540</b>	<b>8,560</b>	<b>4,230</b>	<b>12,790</b>		<b>23,390</b>	
<b>Other charges:</b>									
Travel	218	18,900	18,900	52	148	200	-98.94%	10,400	5100.00%
Judgements & Damages	-	500	500	-	500	500	0.00%	500	0.00%
Official Fees	390	1,300	1,300	-	350	350	-73.08%	1,250	257.14%
Depreciation	21,498	22,000	22,000	-	21,000	21,000	-4.55%	20,000	-4.76%
Miscellaneous	-	1,000	1,000	-	-	-	-100.00%	1,000	0.00%
<b>Total other charges</b>	<b>22,106</b>	<b>43,700</b>	<b>43,700</b>	<b>52</b>	<b>21,998</b>	<b>22,050</b>		<b>33,150</b>	
<b>Debt service:</b>									
Interest On Long-Term Debt	56,611	1,737,151	1,737,151	-	316,013	316,013	-81.81%	316,013	0.00%
Paying Agent Fees	2,250	750	750	825	2,675	3,500	366.67%	3,500	0.00%
Expenses Of Bond Sales	-	1,132	1,132	-	-	-	-100.00%	-	0.00%
<b>Total debt service</b>	<b>58,861</b>	<b>1,739,033</b>	<b>1,739,033</b>	<b>825</b>	<b>318,688</b>	<b>319,513</b>		<b>319,513</b>	
<b>Total expenditures</b>	<b>\$ 1,736,328</b>	<b>\$ 3,011,518</b>	<b>\$ 3,011,518</b>	<b>\$ 566,621</b>	<b>\$ 985,158</b>	<b>\$ 1,551,777</b>		<b>\$ 1,716,617</b>	



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

Description	2023			2024			2025		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
<b>Expenditures:</b>									
<b>Personal services:</b>									
Regular Salaries & Wages	\$ 487,406	\$ 617,370	\$ 617,370	\$ 277,593	\$ 322,407	\$ 600,000	-2.81%	\$ 563,000	-6.17%
Retirement	56,020	70,998	70,998	31,923	37,077	69,000	-2.81%	65,000	-5.80%
Life/Health Insurance	89,262	148,798	148,798	55,998	67,002	123,000	-17.34%	125,000	1.63%
Workmen's Compensation	639	803	803	472	548	1,020	27.02%	1,000	-1.96%
Unemployment	49	65	65	28	37	65	0.00%	70	7.69%
Medicare	7,294	8,952	8,952	4,116	4,784	8,900	-0.58%	9,000	1.12%
Disability	1,321	1,543	1,543	688	712	1,400	-9.27%	1,400	0.00%
Deferred Compensation	25,904	27,863	27,863	12,638	15,362	28,000	0.49%	28,000	0.00%
Dental	731	1,032	1,032	440	480	920	-10.85%	1,100	19.57%
OPEB Contribution	17,075	21,608	21,608	9,716	11,284	21,000	-2.81%	20,000	-4.76%
Miscellaneous	231	400	400	-	250	250	-37.50%	400	60.00%
<b>Total personal services</b>	<b>685,932</b>	<b>899,432</b>	<b>899,432</b>	<b>393,612</b>	<b>459,943</b>	<b>853,555</b>		<b>813,970</b>	
<b>Operating services:</b>									
Advertising, Dues & Subscriptions	20	750	750	278	42	320	-57.33%	770	140.63%
Printing, Duplication, Typing	42,315	49,375	49,375	18,792	25,058	43,850	-11.19%	48,675	11.00%
Postage And Box Rent	142,862	135,000	135,000	62,418	83,582	146,000	8.15%	151,000	3.42%
Rentals	500	2,000	2,000	-	-	-	-100.00%	1,000	0.00%
Maintenance Of Property & Equipment	-	700	700	-	700	700	0.00%	1,200	71.43%
Contractual Services	117,905	118,050	118,050	39,417	20,950	60,367	-48.86%	211,450	250.27%
Professional Services	45,474	35,400	35,400	11,443	(6,015)	5,428	-84.67%	5,500	1.33%
Insurance - Employee Liability	695	421	421	137	503	640	52.02%	755	17.97%
Insurance - General Liability	6,618	6,971	6,971	2,272	8,507	10,779	54.63%	12,761	18.39%
<b>Total operating services</b>	<b>356,389</b>	<b>348,667</b>	<b>348,667</b>	<b>134,757</b>	<b>133,327</b>	<b>268,084</b>		<b>433,111</b>	
<b>Materials &amp; supplies:</b>									
Non Consumable Office Supplies	4,184	10,000	10,000	575	9,425	10,000	0.00%	15,000	50.00%
Office Supplies	8,526	6,500	6,500	4,503	2,997	7,500	15.38%	9,025	20.33%
Food & Clothing	-	2,600	2,600	-	-	-	-100.00%	100	0.00%
Maintenance Of Buildings & Grounds	-	50	50	821	379	1,200	2300.00%	1,900	58.33%
Miscellaneous	261	-	-	-	250	250	0.00%	300	20.00%
Tools And Equipment	-	50	50	-	50	50	0.00%	100	100.00%
<b>Total materials &amp; supplies</b>	<b>12,971</b>	<b>19,200</b>	<b>19,200</b>	<b>5,899</b>	<b>13,101</b>	<b>19,000</b>		<b>26,425</b>	
<b>Other charges:</b>									
Travel	300	5,500	5,500	2,732	(32)	2,700	-50.91%	10,000	270.37%
Depreciation	-	300	300	-	-	-	-100.00%	300	0.00%
Miscellaneous	37,381	24,250	24,250	-	38,100	38,100	57.11%	42,250	10.89%
<b>Total other charges</b>	<b>37,681</b>	<b>30,050</b>	<b>30,050</b>	<b>2,732</b>	<b>38,068</b>	<b>40,800</b>		<b>52,550</b>	
<b>Total expenditures</b>	<b>\$ 1,092,973</b>	<b>\$ 1,297,349</b>	<b>\$ 1,297,349</b>	<b>\$ 537,000</b>	<b>\$ 644,439</b>	<b>\$ 1,181,439</b>		<b>\$ 1,326,056</b>	

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

Description	2023			2024			2025		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
<b>Expenditures:</b>									
<b>Personal services:</b>									
Regular Salaries & Wages	\$ 275,506	\$ 382,982	\$ 382,982	\$ 135,139	\$ 174,861	\$ 310,000	-19.06%	\$ 311,000	0.32%
Retirement	31,454	37,645	37,645	15,541	19,459	35,000	-7.03%	35,000	0.00%
Life/Health Insurance	49,024	102,767	102,767	27,293	32,707	60,000	-41.62%	68,000	13.33%
Workmen's Compensation	9,680	13,234	13,234	5,514	6,986	12,500	-5.55%	13,000	4.00%
Unemployment	28	35	35	14	21	35	0.00%	35	0.00%
Medicare	3,917	5,326	5,326	1,923	2,477	4,400	-17.39%	5,000	13.64%
Disability	632	917	917	256	264	520	-43.29%	700	34.62%
Deferred Compensation	559	776	776	269	331	600	-22.68%	2,000	233.33%
Dental	510	839	839	270	270	540	-35.64%	600	11.11%
OPEB Contribution	9,641	12,814	12,814	4,730	5,770	10,500	-18.06%	11,000	4.76%
Miscellaneous	116	1,200	1,200	35	115	150	-87.50%	150	0.00%
<b>Total personal services</b>	<b>381,067</b>	<b>558,535</b>	<b>558,535</b>	<b>190,984</b>	<b>243,261</b>	<b>434,245</b>		<b>446,485</b>	
<b>Operating services:</b>									
Advertising, Dues & Subscriptions	38	225	225	-	240	240	6.67%	340	41.67%
Printing, Duplication, Typing	-	30	30	-	30	30	0.00%	100	233.33%
Electrical (Light And Power)	286	-	-	390	(390)	-	0.00%	-	0.00%
Telephone	2,586	-	-	1,081	(1,081)	-	0.00%	-	0.00%
Rentals	34,810	34,200	34,200	14,123	14,298	28,421	-16.90%	28,621	0.70%
Maintenance Of Property & Equipment	11,957	24,750	24,750	8,242	1,008	9,250	-62.63%	14,500	56.76%
Contractual Services	20,084	15,500	15,500	921	17,279	18,200	17.42%	22,801	25.28%
Professional Services	1,450	4,200	4,200	56	1,394	1,450	-65.48%	1,850	27.59%
Insurance - Auto Coverage	8,619	8,745	8,745	2,850	9,274	12,124	38.64%	13,911	14.74%
Insurance - Employee Liability	892	540	540	176	308	484	-10.37%	462	-4.55%
Insurance - General Liability	8,496	8,949	8,949	2,917	5,207	8,124	-9.22%	7,810	-3.87%
<b>Total operating services</b>	<b>89,218</b>	<b>97,139</b>	<b>97,139</b>	<b>30,756</b>	<b>47,567</b>	<b>78,323</b>		<b>90,395</b>	
<b>Materials &amp; supplies:</b>									
Non Consumable Office Supplies	6,484	5,000	5,000	3,588	2,912	6,500	30.00%	10,000	53.85%
Office Supplies	587	1,500	1,500	232	68	300	-80.00%	950	216.67%
Medical, Drugs	-	150	150	-	-	-	-100.00%	150	0.00%
Food & Clothing	5,140	12,650	12,650	3,875	125	4,000	-68.38%	7,000	75.00%
Maintenance Of Buildings & Grounds	2,045	4,600	4,600	1,185	1,315	2,500	-45.65%	2,600	4.00%
Vehicle Supplies(Gas, Oil, Antifreeze)	40	1,000	1,000	121	(21)	100	-90.00%	1,000	900.00%
Miscellaneous	15,202	19,000	19,000	13,465	1,635	15,100	-20.53%	17,800	17.88%
Gravel, Sand, Dirt And Shells	-	-	-	-	-	-	0.00%	500	0.00%
Equipment And Vehicle Repair Parts	28,204	29,500	29,500	20,529	12,471	33,000	11.86%	35,000	6.06%
Tools And Equipment	90,670	13,000	13,000	297	203	500	-96.15%	22,000	4300.00%
<b>Total materials &amp; supplies</b>	<b>148,372</b>	<b>86,400</b>	<b>86,400</b>	<b>43,292</b>	<b>18,708</b>	<b>62,000</b>		<b>97,000</b>	
<b>Other charges:</b>									
Travel	115	5,600	5,600	75	25	100	-98.21%	6,000	5900.00%
Official Fees	52	850	850	142	18	160	-81.18%	550	243.75%

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

Description	2023	2024				2025			
	Prior Year Actual	Original Budget	Last Adopted 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
Depreciation	83,738	45,000	45,000	-	81,000	81,000	80.00%	81,000	0.00%
Miscellaneous	-	500	500	-	500	500	0.00%	500	0.00%
<b>Total other charges</b>	<b>83,905</b>	<b>51,950</b>	<b>51,950</b>	<b>217</b>	<b>81,543</b>	<b>81,760</b>		<b>88,050</b>	
<b>Total expenditures</b>	<b>\$ 702,562</b>	<b>\$ 794,024</b>	<b>\$ 794,024</b>	<b>\$ 265,249</b>	<b>\$ 391,079</b>	<b>\$ 656,328</b>		<b>\$ 721,930</b>	

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

Description	2023			2024			2025		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
<b>Expenditures:</b>									
<b>Personal services:</b>									
Regular Salaries & Wages	\$ 1,347,589	\$ 1,410,000	\$ 1,410,000	\$ 681,259	\$ 833,741	\$ 1,515,000	7.45%	\$ 1,530,000	0.99%
Retirement	152,851	160,000	160,000	77,847	96,153	174,000	8.75%	175,000	0.57%
Life/Health Insurance	188,377	237,836	237,836	100,632	121,368	222,000	-6.66%	254,000	14.41%
Workmen's Compensation	47,385	50,000	50,000	27,795	33,205	61,000	22.00%	63,000	3.28%
Unemployment	135	155	155	68	87	155	0.00%	160	3.23%
Medicare	19,849	20,458	20,458	10,023	12,977	23,000	12.43%	24,000	4.35%
Disability	2,614	3,536	3,536	1,179	1,321	2,500	-29.30%	4,000	60.00%
Deferred Compensation	39,988	62,800	62,800	18,252	21,748	40,000	-36.31%	52,000	30.00%
Dental	1,430	1,875	1,875	740	820	1,560	-16.80%	1,700	8.97%
OPEB Contribution	47,164	50,008	50,008	23,844	29,156	53,000	5.98%	54,000	1.89%
Miscellaneous	2,027	2,500	2,500	309	1,191	1,500	-40.00%	1,605	7.00%
<b>Total personal services</b>	<b>1,849,409</b>	<b>1,999,168</b>	<b>1,999,168</b>	<b>941,948</b>	<b>1,151,767</b>	<b>2,093,715</b>		<b>2,159,465</b>	
<b>Operating services:</b>									
Advertising, Dues & Subscriptions	241	1,650	1,650	-	265	265	-83.94%	365	37.74%
Printing, Duplication, Typing	745	700	700	-	100	100	-85.71%	1,000	900.00%
Electrical (Light And Power)	19,669	17,250	17,250	7,887	12,563	20,450	18.55%	18,550	-9.29%
Natural Gas	479	500	500	244	236	480	-4.00%	500	4.17%
Telephone	1,034	-	-	432	(432)	-	0.00%	-	0.00%
Rentals	27,545	26,250	26,250	14,981	14,273	29,254	11.44%	30,601	4.60%
Maintenance Of Property & Equipment	105,795	108,700	108,700	30,566	32,834	63,400	-41.67%	83,875	32.29%
Contractual Services	156,884	63,350	63,350	77,142	42,891	120,033	89.48%	78,867	-34.30%
Professional Services	28,312	361,500	361,500	16,924	250,276	267,200	-26.09%	83,500	-68.75%
Insurance - Fire & Casualty Property	18,680	30,045	30,045	5,642	8,558	14,200	-52.74%	12,838	-9.59%
Insurance - Auto Coverage	14,775	14,992	14,992	4,886	12,752	17,638	17.65%	19,127	8.44%
Insurance - Employee Liability	2,668	1,617	1,617	527	1,316	1,843	13.98%	1,973	7.05%
Insurance - General Liability	25,424	26,780	26,780	8,729	22,239	30,968	15.64%	33,359	7.72%
<b>Total operating services</b>	<b>402,251</b>	<b>653,334</b>	<b>653,334</b>	<b>167,960</b>	<b>397,871</b>	<b>565,831</b>		<b>364,555</b>	

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

Description	2023	2024				2025			
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
<b>Materials &amp; supplies:</b>									
Non Consumable Office Supplies	1,172	6,000	6,000	5,465	535	6,000	0.00%	10,000	66.67%
Office Supplies	363	2,600	2,600	1,156	844	2,000	-23.08%	2,300	15.00%
Medical, Drugs	276	600	600	-	250	250	-58.33%	600	140.00%
Food & Clothing	25,589	22,000	22,000	15,818	12,782	28,600	30.00%	29,000	1.40%
Maintenance Of Buildings & Grounds	6,925	14,000	14,000	5,040	3,460	8,500	-39.29%	11,000	29.41%
Vehicle Supplies(Gas, Oil, Antifreeze)	4,732	10,000	10,000	1,471	1,529	3,000	-70.00%	5,000	66.67%
Electrical Components	2,099	1,000	1,000	-	2,500	2,500	150.00%	2,500	0.00%
Miscellaneous	1,232,783	(452,000)	(452,000)	163,092	(411,092)	(248,000)	-45.13%	241,000	-197.18%
Gravel, Sand, Dirt And Shells	13,378	16,500	16,500	3,687	7,813	11,500	-30.30%	14,700	27.83%
Equipment And Vehicle Repair Parts	58,219	84,000	84,000	47,383	16,617	64,000	-23.81%	68,000	6.25%
Asphalt And Asphalt Filler	-	500	500	-	-	-	-100.00%	500	0.00%
Misc. (Only Roads & Drainage) Chemicals	504	1,700	1,700	255	745	1,000	-41.18%	1,050	5.00%
Tools And Equipment	63,442	50,000	50,000	33,363	48,637	82,000	64.00%	86,500	5.49%
<b>Total materials &amp; supplies</b>	<b>1,409,482</b>	<b>(243,100)</b>	<b>(243,100)</b>	<b>276,730</b>	<b>(315,380)</b>	<b>(38,650)</b>		<b>472,150</b>	
<b>Other charges:</b>									
Travel	4,072	17,100	17,100	14,293	10,407	24,700	44.44%	24,700	0.00%
Judgements & Damages	-	2,500	2,500	-	-	-	-100.00%	2,500	0.00%
Official Fees	1,157	10,600	10,600	1,011	279	1,290	-87.83%	1,400	8.53%
Depreciation	965,388	950,000	950,000	-	950,000	950,000	0.00%	950,000	0.00%
MiscellANeous	-	2,000	2,000	-	-	-	-100.00%	2,000	0.00%
<b>Total other charges</b>	<b>970,617</b>	<b>982,200</b>	<b>982,200</b>	<b>15,304</b>	<b>960,686</b>	<b>975,990</b>		<b>980,600</b>	
<b>Total expenditures</b>	<b>\$ 4,631,759</b>	<b>\$ 3,391,602</b>	<b>\$ 3,391,602</b>	<b>\$ 1,401,942</b>	<b>\$ 2,194,944</b>	<b>\$ 3,596,886</b>		<b>\$ 3,976,770</b>	

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

Description	2023			2024			2025		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
<b>Expenditures:</b>									
<b>Personal services:</b>									
Regular Salaries & Wages	\$ 1,697,868	\$ 2,246,304	\$ 2,246,304	\$ 869,219	\$ 1,005,781	\$ 1,875,000	-16.53%	\$ 2,260,000	20.53%
Retirement	195,172	258,325	258,325	98,817	113,183	212,000	-17.93%	260,000	22.64%
Life/Health Insurance	322,286	456,834	456,834	188,005	222,995	411,000	-10.03%	471,000	14.60%
Workmen's Compensation	59,740	77,551	77,551	35,464	40,536	76,000	-2.00%	89,000	17.11%
Unemployment	170	185	185	87	113	200	8.11%	210	5.00%
Medicare	24,453	32,571	32,571	12,527	14,973	27,500	-15.57%	33,000	20.00%
Disability	3,561	5,678	5,678	1,625	1,775	3,400	-40.12%	6,000	76.47%
Deferred Compensation	24,077	27,343	27,343	12,161	17,839	30,000	9.72%	54,000	80.00%
Dental	2,200	3,232	3,232	1,070	1,140	2,210	-31.62%	2,900	31.22%
OPEB Contribution	59,425	78,621	78,621	30,423	35,577	66,000	-16.05%	80,000	21.21%
Miscellaneous	1,000	2,000	2,000	360	1,140	1,500	-25.00%	3,070	104.67%
<b>Total personal services</b>	<b>2,389,952</b>	<b>3,188,644</b>	<b>3,188,644</b>	<b>1,249,758</b>	<b>1,455,052</b>	<b>2,704,810</b>		<b>3,259,180</b>	
<b>Operating services:</b>									
Advertising, Dues & Subscriptions	1,015	1,450	1,450	-	1,150	1,150	-20.69%	1,600	39.13%
Printing, Duplication, Typing	-	1,150	1,150	-	-	-	-100.00%	100	0.00%
Electrical (Light And Power)	465,690	510,400	510,400	202,126	285,174	487,300	-4.53%	480,500	-1.40%
Natural Gas	12,922	24,200	24,200	10,388	10,612	21,000	-13.22%	20,000	-4.76%
Rentals	166,876	424,500	424,500	12,016	155,484	167,500	-60.54%	169,500	1.19%
Maintenance Of Property & Equipment	245,052	234,500	234,500	73,640	210,360	284,000	21.11%	305,000	7.39%
Contractual Services	101,083	103,920	103,920	68,034	41,524	109,558	5.43%	116,494	6.33%
Professional Services	52,838	78,500	78,500	22,697	41,403	64,100	-18.34%	86,780	35.38%
Insurance - Fire & Casualty Property	542,592	642,268	642,268	190,031	288,297	478,328	-25.53%	432,445	-9.59%
Insurance - Auto Coverage	7,387	7,496	7,496	2,443	9,274	11,717	56.31%	13,911	18.72%
Insurance - Employee Liability	4,623	2,802	2,802	913	3,040	3,953	41.08%	4,559	15.33%
Insurance - General Liability	44,051	46,401	46,401	15,124	51,378	66,502	43.32%	77,067	15.89%
<b>Total operating services</b>	<b>1,644,129</b>	<b>2,077,587</b>	<b>2,077,587</b>	<b>597,412</b>	<b>1,097,696</b>	<b>1,695,108</b>		<b>1,707,956</b>	
<b>Materials &amp; supplies:</b>									
Non Consumable Office Supplies	8,497	15,000	15,000	9,063	5,937	15,000	0.00%	15,000	0.00%
Office Supplies	6,945	10,300	10,300	2,401	5,599	8,000	-22.33%	11,000	37.50%
Medical, Drugs	464	1,000	1,000	-	500	500	-50.00%	750	50.00%
Food & Clothing	8,611	10,000	10,000	6,185	7,315	13,500	35.00%	13,000	-3.70%
Maintenance Of Buildings & Grounds	31,414	27,100	27,100	7,735	19,265	27,000	-0.37%	27,000	0.00%
Vehicle Supplies(Gas, Oil, Antifreeze)	4,348	10,000	10,000	8,382	1,618	10,000	0.00%	8,000	-20.00%
Electrical Components	11,031	-	-	46	12,107	12,153	0.00%	13,000	6.97%
Miscellaneous	101,910	71,000	71,000	39,341	30,659	70,000	-1.41%	71,000	1.43%
Gravel, Sand, Dirt And Shells	108	500	500	6,562	938	7,500	1400.00%	8,000	6.67%
Equipment And Vehicle Repair Parts	19,508	33,500	33,500	8,439	12,561	21,000	-37.31%	33,500	59.52%
Asphalt And Asphalt Filler	-	500	500	-	-	-	-100.00%	500	0.00%
LAb Chemicals-Supplies	67,018	75,000	75,000	27,928	42,072	70,000	-6.67%	75,000	7.14%
Misc. (Only Roads & Drainage) Chemicals	1,294,745	1,001,500	1,001,500	697,169	722,581	1,419,750	41.76%	1,421,750	0.14%

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

Description	2023	2024				2025			
	Prior Year Actual	Original Budget	Last Adopted 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
Tools And Equipment	93,287	77,000	77,000	86,035	1,965	88,000	14.29%	100,000	13.64%
Small Pumps	-	-	-	1,735	(1,735)	-	0.00%	-	0.00%
<b>Total materials &amp; supplies</b>	<b>1,647,886</b>	<b>1,332,400</b>	<b>1,332,400</b>	<b>901,021</b>	<b>861,382</b>	<b>1,762,403</b>		<b>1,797,500</b>	
<b>Other charges:</b>									
Travel	10,572	28,000	28,000	5,598	8,902	14,500	-48.21%	28,500	96.55%
Official Fees	3,761	3,700	3,700	1,485	2,789	4,274	15.51%	4,400	2.95%
Depreciation	1,296,860	1,200,000	1,200,000	-	1,100,000	1,100,000	-8.33%	1,200,000	9.09%
Miscellaneous	-	5,000	5,000	-	-	-	-100.00%	5,000	0.00%
<b>Total other charges</b>	<b>1,311,193</b>	<b>1,236,700</b>	<b>1,236,700</b>	<b>7,083</b>	<b>1,111,691</b>	<b>1,118,774</b>		<b>1,237,900</b>	
<b>Total expenditures</b>	<b>\$ 6,993,160</b>	<b>\$ 7,835,331</b>	<b>\$ 7,835,331</b>	<b>\$ 2,755,274</b>	<b>\$ 4,525,821</b>	<b>\$ 7,281,095</b>		<b>\$ 8,002,536</b>	

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

Description	2023	2024					2025		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
<b>Expenditures:</b>									
<b>Transfers:</b>									
Transfer - Indirect Cost Allocation	\$ 521,629	\$ 550,000	\$ 550,000	\$ -	\$ 550,000	\$ 550,000	0.00%	\$ 525,000	-4.55%
<b>Total transfers</b>	<b>521,629</b>	<b>550,000</b>	<b>550,000</b>	<b>-</b>	<b>550,000</b>	<b>550,000</b>		<b>525,000</b>	
<b>Total expenditures</b>	<b>\$ 521,629</b>	<b>\$ 550,000</b>	<b>\$ 550,000</b>	<b>\$ -</b>	<b>\$ 550,000</b>	<b>\$ 550,000</b>		<b>\$ 525,000</b>	



**Fund Number: 430  
Narrative Explanation of Capital Outlay  
For Requested Year 2025**

<b>Capital undefined Outlay:</b>	<b>Amount</b>	<b>Detailed Description</b>	<b>Sub-total</b>
<b>Canal Crossing</b>	\$ 30,000	Move above ground canal crossings to underneath canals	\$ 30,000
<b>Distribution Equipment &amp; Improvements</b>	\$ 1,257,596	Warehouse normal & emergency equipment replacements	\$ 15,000
		Inserta valves	40,000
		GIS, Pictometry Equipment & Software (15% cost share)	11,250
		Spillway Water Main Replacement (WWKS105)	308,345
		Cast Iron Replacement Phase III (WWKS113)	613,001
		Ford F150 Crew Cab to replace Unit# 812 (2019 Ram with 104,968 miles)	45,000
		Ford F150 Crew Cab to replace Unit# 813 (2019 Ram with 120,228 miles)	45,000
		Forklift	80,000
		Skid Steer	85,000
		Side by Side	15,000
<b>Billing Improvements/Equipment</b>	\$ 15,000	Billing Equipment Upgrades & Replacements	\$ 15,000
<b>Administrative Improvements/Equipment</b>	\$ 15,000	Administrative Equipment Replacements/Upgrades	\$ 15,000
<b>Meter Reading Improvements/Equipment</b>	\$ 1,565,000	Meter Reading Equipment System Replacements/Upgrades	\$ 15,000
		Meters, Infrastructure, Registers & Installation	1,500,000
		Lift to repair/replace repeaters and towers	50,000
<b>Water Towers &amp; Tanks</b>	\$ 296,265	Baffle Curtain/Drain -Addition to One <sup>(1)</sup> Ground Water Storage Tank	\$ 60,000
		WB GST #1 - YR14	27,269
		WB GST #2 - YR15	17,045
		WB GST #3 - YR15	30,810
		WB GST #4 - YR16	35,175
		EB GST #1 - YR 15	32,135
		EB GST #2 - YR 14	33,648
		EB GST #4 - YR 17	35,052
		Taft Tower - YR 17	25,131
<b>Water Treatment Plant Improvements</b>	\$ 5,816,380	Westbank D Plant Clarifier	\$ 2,500,000
		Westbank B Plant Clarifier Refurbishment - Engineering	50,000
		MAG Meters WB B Plant	30,000
		Flouride Tank Westbank	30,000
		Add 200Hp Pump Westbank	100,000
		New Service Pump Install & Engineering	125,000
		Eastbank Mississippi River Intake (WWKS110)	2,431,380
		Eastbank Demolish Plant A&B -Engineering	200,000
		Westbank- Analytical & Normal Equipment Replacement	60,000
		Eastbank- Analytical & Normal Equipment Replacement	60,000

**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>
		Cement Tanks # 3&5 EB Paint Job	175,000
		Ford F250 Crew Cab to replace Unit# 819 (2015 Ram with 67,351 miles)	55,000
<b>Major Repairs</b>	\$ 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
<b>Total Major Capital Outlay Projections for 2024:</b>	<b>\$ 9,195,241</b>		

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

Description	2023			2024			2025		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
<b>Beginning net assets:</b>									
<b>Unrestricted</b>	\$ 52,666	\$ 101,231	\$ 101,231			\$ 58,032		\$ 62,473	
<b>Total beginning net assets</b>	<b>52,666</b>	<b>101,231</b>	<b>101,231</b>	<b>-</b>	<b>-</b>	<b>58,032</b>		<b>62,473</b>	
<b>Revenues:</b>									
Waste Collection & Disp. Fees	4,209,027	4,275,920	4,275,920	1,800,348	2,475,572	4,275,920	0.00%	4,773,120	11.63%
Recycling Collection Fees	47	20	20	8	12	20	0.00%	20	0.00%
Interest Earnings	(97,606)	(51,540)	(51,540)	(7,595)	(7,596)	(15,191)	-70.53%	(15,192)	0.01%
Insurance Refunds/Proceeds	1,121	-	-	-	-	-	0.00%	-	0.00%
Non-employer Contribution	605	-	-	-	-	-	0.00%	-	0.00%
Benefit Contribution	860	-	-	-	-	-	0.00%	-	0.00%
Transfer From General Fund	840,000	1,400,000	1,400,000	-	1,200,000	1,200,000	-14.29%	1,000,000	-16.67%
<b>Total revenues</b>	<b>4,954,054</b>	<b>5,624,400</b>	<b>5,624,400</b>	<b>1,792,761</b>	<b>3,667,988</b>	<b>5,460,749</b>		<b>5,757,948</b>	
<b>Expenditures:</b>									
Personal services	32,957	54,042	54,042	14,706	22,485	37,190	-31.18%	44,160	18.74%
Operating services	4,825,878	5,513,973	5,513,973	2,091,813	3,232,055	5,323,868	-3.45%	5,589,372	4.99%
Materials & supplies	14,659	22,200	22,200	10,902	3,498	14,400	-35.14%	25,200	75.00%
Other charges	16,716	24,100	24,100	-	17,100	17,100	-29.05%	22,600	32.16%
Intergovernmental	43,826	47,750	47,750	18,327	29,423	47,750	0.00%	50,138	5.00%
Transfers	14,653	16,000	16,000	-	16,000	16,000	0.00%	18,000	12.50%
<b>Total expenditures</b>	<b>\$ 4,948,689</b>	<b>\$ 5,678,065</b>	<b>\$ 5,678,065</b>	<b>\$ 2,135,748</b>	<b>\$ 3,320,561</b>	<b>\$ 5,456,308</b>		<b>\$ 5,749,470</b>	
<b>Excess (deficiency) of current revenues over expenditures</b>	<b>\$ 5,365</b>	<b>\$ (53,665)</b>	<b>\$ (53,665)</b>	<b>\$ (342,987)</b>	<b>\$ 347,427</b>	<b>\$ 4,441</b>		<b>\$ 8,478</b>	
<b>Ending net assets:</b>									
<b>Unrestricted</b>	<b>\$ 58,032</b>	<b>\$ 47,566</b>	<b>\$ 47,566</b>			<b>\$ 62,473</b>		<b>\$ 70,951</b>	

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

Description	2023			2024			2025		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
<b>Expenditures:</b>									
<b>Personal services:</b>									
Regular Salaries & Wages	\$ 28,616	\$ 38,830	\$ 38,830	\$ 12,346	\$ 17,654	\$ 30,000	-22.74%	\$ 31,000	3.33%
Retirement	3,286	4,465	4,465	1,416	1,984	3,400	-23.85%	4,000	17.65%
Payroll Expense-Retirement Liability	(553)	-	-	-	-	-	0.00%	-	0.00%
Pension Expense-Retirement Liability	5,669	-	-	-	-	-	0.00%	-	0.00%
Life/Health Insurance	2,698	7,535	7,535	265	1,735	2,000	-73.46%	7,000	250.00%
Workmen's Compensation	38	55	55	21	29	50	-9.09%	75	50.00%
Unemployment	3	5	5	1	4	5	0.00%	5	0.00%
Medicare	412	563	563	179	271	450	-20.07%	500	11.11%
Disability	75	95	95	30	40	70	-26.32%	100	42.86%
Deferred Compensation	99	905	905	-	-	-	-100.00%	200	0.00%
Dental	46	130	130	17	49	65	-50.00%	80	23.08%
OPEB Contribution	1,000	1,359	1,359	431	619	1,050	-22.74%	1,100	4.76%
OPEB Expense	(8,432)	-	-	-	-	-	0.00%	-	0.00%
Miscellaneous	-	100	100	-	100	100	0.00%	100	0.00%
<b>Total personal services</b>	<b>32,957</b>	<b>54,042</b>	<b>54,042</b>	<b>14,706</b>	<b>22,485</b>	<b>37,190</b>		<b>44,160</b>	
<b>Operating services:</b>									
Advertising, Dues & Subscriptions	-	500	500	-	500	500	0.00%	500	0.00%
Printing, Duplication, Typing	492	1,500	1,500	-	1,500	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%
Contractual Services	4,823,533	5,352,520	5,352,520	2,091,502	3,219,877	5,311,379	-0.77%	5,576,353	4.99%
Professional Services	910	7,500	7,500	-	7,500	7,500	0.00%	7,500	0.00%
Insurance - Employee Liability	90	54	54	18	93	111	105.56%	141	27.03%
Insurance - General Liability	853	899	899	293	1,585	1,878	108.90%	2,378	26.62%
<b>Total operating services</b>	<b>4,825,878</b>	<b>5,363,973</b>	<b>5,363,973</b>	<b>2,091,813</b>	<b>3,232,055</b>	<b>5,323,868</b>		<b>5,589,372</b>	
<b>Materials &amp; supplies:</b>									
Office Supplies	-	200	200	-	200	200	0.00%	200	0.00%
Food & Clothing	6,070	6,500	6,500	6,676	24	6,700	3.08%	10,000	49.25%
Maintenance Of Buildings & Grounds	2,700	3,000	3,000	2,187	813	3,000	0.00%	5,000	66.67%
Miscellaneous	-	5,000	5,000	-	2,000	2,000	-60.00%	5,000	150.00%
Tools And Equipment	5,889	7,500	7,500	2,039	461	2,500	-66.67%	5,000	100.00%
<b>Total materials &amp; supplies</b>	<b>14,659</b>	<b>22,200</b>	<b>22,200</b>	<b>10,902</b>	<b>3,498</b>	<b>14,400</b>		<b>25,200</b>	
<b>Other charges:</b>									
Travel	-	4,000	4,000	-	2,000	2,000	-50.00%	2,500	25.00%
Official Fees	-	100	100	-	100	100	0.00%	100	0.00%
Miscellaneous	16,716	20,000	20,000	-	15,000	15,000	-25.00%	20,000	33.33%
<b>Total other charges</b>	<b>16,716</b>	<b>24,100</b>	<b>24,100</b>	<b>-</b>	<b>17,100</b>	<b>17,100</b>		<b>22,600</b>	
<b>Intergovernmental:</b>									
Intergovernmental Service Charges	43,826	47,750	47,750	18,327	29,423	47,750	0.00%	50,138	5.00%
<b>Total intergovernmental</b>	<b>43,826</b>	<b>47,750</b>	<b>47,750</b>	<b>18,327</b>	<b>29,423</b>	<b>47,750</b>		<b>50,138</b>	
<b>Total expenditures</b>	<b>\$ 4,934,036</b>	<b>\$ 5,512,065</b>	<b>\$ 5,512,065</b>	<b>\$ 2,135,748</b>	<b>\$ 3,304,561</b>	<b>\$ 5,440,308</b>		<b>\$ 5,731,470</b>	

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

Description	2023		2024				2025		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
<b>Expenditures:</b>									
<b>Operating services:</b>									
Contractual Services	\$ -	\$ 150,000	\$ 150,000	\$ -	\$ -	\$ -	-100.00%	\$ -	0.00%
<b>Total operating services</b>	<b>-</b>	<b>150,000</b>	<b>150,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-100.00%</b>	<b>-</b>	<b>0.00%</b>
<b>Total expenditures</b>	<b>\$ -</b>	<b>\$ 150,000</b>	<b>\$ 150,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-100.00%</b>	<b>\$ -</b>	<b>0.00%</b>

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

Description	2023	2024					2025		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
<b>Expenditures:</b>									
<b>Transfers:</b>									
Transfer - Indirect Cost Allocation	\$ 14,653	\$ 16,000	\$ 16,000	\$ -	\$ 16,000	\$ 16,000	0.00%	\$ 18,000	12.50%
<b>Total transfers</b>	<b>14,653</b>	<b>16,000</b>	<b>16,000</b>	<b>-</b>	<b>16,000</b>	<b>16,000</b>		<b>18,000</b>	
<b>Total expenditures</b>	<b>\$ 14,653</b>	<b>\$ 16,000</b>	<b>\$ 16,000</b>	<b>\$ -</b>	<b>\$ 16,000</b>	<b>\$ 16,000</b>		<b>\$ 18,000</b>	



# PERSONNEL INFORMATION

Annual Budget 2025







**2025 St. Charles Parish Annual Budget  
Summary Of Positions**

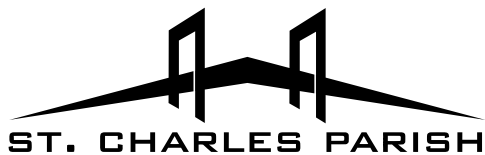
Fund	Code	Department	2016 Budget	2017 Budget	2018 Budget	2019 Budget	2020 Budget	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget
001	- 400110	COUNCIL	13.00	13.00	13.00	13.00	13.00	13.00	13.00	13.00	13.00	13.00
001	- 400111	COUNCIL DISTRICT 1	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
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	3.00	5.00	5.00	7.00	4.00	5.00	4.00	4.00	4.00
001	- 400205	DISTRICT COURT	-	-	-	-	-	-	-	1.97	2.14	2.14
001	- 400206	DISTRICT COURT DIVISION C	1.52	1.53	1.53	1.53	1.22	0.60	0.63	0.63	0.26	0.26
001	- 400207	DISTRICT COURT DIVISION D	1.52	1.53	1.53	1.53	1.22	1.20	1.21	1.20	2.25	2.25
001	- 400208	DISTRICT COURT DIVISION E	1.52	1.53	1.53	1.53	1.22	1.20	1.21	1.20	0.81	0.81
001	- 400235	DISTRICT ATTORNEY	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	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00
001	- 400410 b)	REGISTRAR OF VOTERS	7.00	8.00	10.00	10.00	9.00	14.00	23.00	23.00	19.00	19.00
001	- 400510 c)	FINANCE	14.00	15.00	15.00	14.00	14.00	13.00	14.00	13.00	13.00	13.00
001	- 400530	PURCHASING	6.00	7.00	7.00	8.00	8.00	7.00	7.00	7.00	7.00	7.00
001	- 400540	PERSONNEL	6.00	6.00	6.00	6.00	5.00	4.00	4.00	4.00	4.00	4.00
001	- 400545	LEGAL SERVICES	4.00	4.00	4.00	3.00	3.00	5.00	5.00	5.00	5.00	5.00
001	- 400610 d)	PLANNING & ZONING	17.30	15.30	14.30	15.30	16.30	14.30	15.30	16.30	16.30	16.30
001	- 400611	COASTAL ZONE MANAGEMENT	3.00	3.00	3.00	3.00	3.00	2.00	2.00	3.00	3.00	3.00
001	- 400612	ICC BUILDING CODE	3.00	3.00	6.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
001	- 400625	INFORMATION TECHNOLOGY	4.00	7.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
001	- 400626	GIS	5.20	6.20	6.20	7.20	9.20	5.20	5.20	5.20	5.20	5.20
001	- 400640 e)	GENERAL GOVERNMENT BUILDINGS	24.00	20.90	22.89	18.00	19.00	16.00	13.00	12.00	12.00	12.00
001	- 400675	RISK MANAGEMENT	4.00	4.00	5.00	5.00	6.00	4.00	4.00	5.00	5.00	5.00
001	- 400680	GRANTS ADMINISTRATION	3.00	4.00	3.00	4.00	4.00	4.00	4.00	5.00	5.00	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	3.00	3.00	3.00	4.00	4.00	4.00	4.00	3.00	3.00	3.00
001	- 410712	EMERGENCY PREPAREDNESS-24 HOUR	8.00	8.00	8.00	8.00	8.00	7.00	7.00	7.00	7.00	7.00
001	- 410800	MOTOR VEHICLE	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-	-	-
001	- 430160	CORONER	10.00	11.00	10.00	11.00	11.00	11.00	11.00	11.00	11.00	11.00
001	- 430180	ANIMAL CONTROL	10.00	11.00	14.00	13.00	13.00	12.00	12.00	9.00	10.00	10.00
001	- 430225	COMMUNITY SERVICES-H & S REHABILITATION	1.00	1.00	2.00	2.00	1.00	1.00	1.00	1.00	1.50	1.50
001	- 430227	COMMUNITY SERVICES-HOUSING PRESERVATION	-	-	-	-	1.00	-	-	-	-	-
001	- 430231 f)	COMMUNITY SERVICES-COMMUNITY ACTION	7.74	6.12	9.01	7.06	7.77	8.05	6.90	7.09	8.19	8.19
001	- 430232	COMMUNITY SERVICES-ENERGY ASSISTANCE	0.33	0.32	0.31	0.53	0.49	0.48	0.48	0.45	0.41	0.41
001	- 430233	COMMUNITY SERVICES-SUMMER FEEDING	25.00	27.00	16.00	22.00	23.00	-	-	-	-	-
001	- 430234 f)	COMMUNITY SERVICES-COMM SRV CTRS	8.00	11.10	12.11	14.82	17.86	8.86	7.85	6.87	5.91	5.91
001	- 430246 f)	COMMUNITY SERVICES-LIHEAP WEATHERIZATION	-	-	-	-	0.50	0.36	0.35	0.34	0.27	0.27
001	- 430247 f)	COMMUNITY SERVICES-CSBG ADMINISTRATION	0.21	0.51	0.36	0.31	0.28	0.19	0.20	0.20	0.30	0.30
001	- 430248 f)	COMMUNITY SERVICES-CSBG PROGRAM ACTIVITIES	1.72	2.05	1.32	1.28	1.10	1.21	1.22	1.05	0.92	0.92
001	- 430250	COMMUNITY SERVICES-HOME PROGRAM	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.50	0.50
001	- 430257 g)	COMMUNITY SERVICES-CARES ACT - 2020	-	-	-	-	-	1.00	2.00	-	-	-
001	- 430258 i)	COMMUNITY SERVICES-LIHWAP	-	-	-	-	-	-	-	1.00	1.00	1.00
001	- 450300	COMMUNITY CENTER	10.00	5.00	2.50	2.50	2.50	1.50	1.50	-	-	-
001	- 465230	ECONOMIC DEVELOPMENT	3.00	5.00	5.00	4.00	5.00	3.00	3.00	3.00	3.00	3.00

Fund	Code	Department	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
			Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget
001	- 465235	h) TOURISM	1.00	1.00	1.00	1.00	1.00	1.00	-	-	-	-
105	- 420270	ROAD LIGHTING	0.67	1.33	1.33	1.33	1.33	1.00	1.00	1.33	1.00	1.00
107	- 465300	i) WORKFORCE INVESTMENT ACT	9.00	18.00	21.00	38.00	28.00	29.00	15.00	18.00	20.00	20.00
110	- 400205	CRIMINAL COURT FUND	2.44	2.41	2.41	2.40	2.33	1.99	1.95	-	0.53	0.53
112	- 420210	j) PAVED STREETS	70.00	73.00	81.00	81.00	83.00	78.00	75.00	80.00	82.00	82.00
112	- 420260	k) DRAINAGE	123.20	126.20	122.20	122.20	132.20	127.20	133.20	144.20	150.20	150.20
113	- 450100	l) RECREATION	64.00	60.00	60.50	60.50	62.50	53.50	42.50	31.00	30.00	30.00
113	- 450112	RECREATION SUMMER CAMP	92.00	99.00	68.00	65.00	71.00	-	-	-	-	-
114	- 430170	MOSQUITO CONTROL	0.67	1.35	1.35	1.35	1.35	1.00	1.01	1.35	1.01	1.01
116	- 430251	m) RSVP - FEDERAL	0.53	0.53	0.52	0.53	0.53	0.53	0.46	0.50	0.50	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	2.47	3.47	3.48	3.47	3.47	2.47	2.54	2.50	2.50	2.50
401	- 420451	n) WASTEWATER-ADMINISTRATION	5.00	6.00	6.00	6.00	6.00	6.00	5.00	5.00	4.00	4.00
401	- 420452	o) WASTEWATER-COLLECTION & MAINTENANCE	34.00	35.00	40.00	44.00	48.00	47.00	48.00	48.00	45.00	45.00
401	- 420453	WASTEWATER-TREATMENT	18.00	17.00	17.00	17.00	17.00	17.00	17.00	20.00	21.00	21.00
430	- 420541	WATERWORKS - ADMINISTRATION	4.30	4.30	4.30	4.30	4.30	4.30	4.30	5.30	4.30	4.30
430	- 420542	p) WATERWORKS -BILLING & COLLECTING	8.00	8.00	8.00	8.00	8.00	8.00	9.00	13.00	12.00	12.00
430	- 420543	q) WATERWORKS - METER READERS	7.16	7.16	7.16	7.16	7.16	7.16	7.83	8.16	6.50	6.50
430	- 420544	WATERWORKS - DISTRIBUTION	16.16	17.16	18.16	16.16	16.16	16.16	15.83	17.16	16.50	16.50
430	- 420545	WATERWORKS -PLANT	18.68	18.68	18.68	19.68	19.68	19.68	19.34	21.68	28.00	28.00
450	- 420430	SOLID WASTE	0.66	1.32	1.32	1.32	1.32	1.00	0.99	1.32	0.99	0.99
<b>Total</b>			<b>730.00</b>	<b>761.00</b>	<b>741.00</b>	<b>758.99</b>	<b>782.99</b>	<b>633.14</b>	<b>619.00</b>	<b>632.00</b>	<b>636.99</b>	<b>636.99</b>

- a) Less Poll workers; no big elections
- b) Risk Management had one retiree; Removal of Administrative Assistant Position
- c) Additional Animal Control Officer for training for retiree
- d) Adjusted the allocation of Personnel percentages.
- e) Adjusted the allocation of Personnel percentages.
- f) Adjusted the allocation of Personnel percentages.
- g) Adjusted the allocation of Personnel percentages.
- h) Adjusted the allocation of Personnel percentages.
- i) Adjusted the allocation of Personnel percentages.
- j) Adjusted the allocation of Personnel percentages.
- k) Adjusted the allocation of Personnel percentages.
- l) Removal of Clerk Position
- m) More WIA Participants
- n) Adjusted the allocation of Personnel percentages.
- o) Additional staffing: 2 Laborers
- p) Additional staffing: Automated Security Integrator, Quality Assurance Coordinator and Pump Technician Helpers
- q) Removal of Temporary Office Worker- Contracted through AMPM
- r) Removal of Secretary Position
- s) Removal of Asset Manager, Seasonal Field Worker and Electrician
- t) Additional Staffing added in 2023: Wastewater Electrician
- u) Removal of Summer Worker
- v) Removal of 1 Utility Billing Clerk
- w) Removal of 2 Laborer 1/3 each and 1 Meter Reader
- x) Removal of 2 Laborer 1/3 each and Addition of
- y) Removal of 2 Laborer 1/3 each and 6 Additional Plant Operators

# STATISTICAL SECTION

Annual Budget 2025



ST. CHARLES PARISH



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

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
<b>Governmental activities</b>										
Net Investment in Capital Assets	\$ 181,967,376	\$ 203,387,734	\$ 225,944,557	\$ 218,893,652	\$ 247,608,641	\$ 243,419,229	\$ 252,085,407	\$ 258,247,240	\$ 236,507,849	\$ 263,291,779
Restricted for:	33,691,897									
Maintenance/Operations	25,773,560	21,557,419	18,461,700	23,482,674	24,650,616	22,773,949	31,116,728	31,116,728	65,518,479	65,518,479
Debt Serive	4,848,261	4,716,112	1,074,713	1,058,233	1,081,704	587,670	593,805	596,105	1,175,191	9,717,583
Capital Projects	1,280,366	8,024,372	5,136,013	22,794,158	11,094,360	11,054,206	19,601,328	19,601,328	1,200,926	1,200,926
Special Revenues Maint & Operations	11,752,537	8,044,395	4,546,285	4,847,138	4,916,024	4,813,947	5,727,827	5,727,827	6,196,582	6,196,582
Unrestricted	37,035,528	33,232,957	38,375,182	36,102,407	38,425,278	56,806,297	51,098,989	41,137,193	97,396,690	97,559,185
<b>Total governmental activities net position</b>	<b>\$ 262,657,628</b>	<b>\$ 278,962,989</b>	<b>\$ 293,538,450</b>	<b>\$ 307,178,262</b>	<b>\$ 327,776,623</b>	<b>\$ 339,455,298</b>	<b>\$ 360,224,084</b>	<b>\$ 356,426,421</b>	<b>\$ 407,995,717</b>	<b>\$ 443,484,534</b>
<b>Business-type activities</b>										
Net Investment in Capital Assets	\$ 102,800,061	\$ 102,069,628	\$ 99,629,147	\$ 98,824,549	\$ 97,285,929	\$ 97,609,084	\$ 95,179,272	\$ 90,803,675	\$ 89,536,008	\$ 96,024,869
Restricted for:	10,437,856									
Debt Serive	2,865,761	2,471,579	2,471,579	2,064,723	2,064,573	2,064,573	2,064,573	2,064,573	3,394,508	3,208,695
Capital Projects	6,365,219	7,418,328	7,418,328	4,378,199	6,746,404	6,753,431	7,726,022	7,726,022	15,440,813	9,095,358
Unrestricted	425,415	2,959,002	1,943,526	3,426,881	1,444,287	1,626,033	926,645	8,308,206	9,960,010	8,345,891
<b>Total business-type activities net position</b>	<b>\$ 111,605,626</b>	<b>\$ 109,000,533</b>	<b>\$ 107,575,528</b>	<b>\$ 108,694,352</b>	<b>\$ 104,652,619</b>	<b>\$ 104,801,055</b>	<b>\$ 105,896,512</b>	<b>\$ 108,902,476</b>	<b>\$ 118,331,339</b>	<b>\$ 116,674,813</b>
<b>Primary government</b>										
Net Investment in Capital Assets	\$ 284,767,437	\$ 305,457,362	\$ 325,573,704	\$ 317,718,201	\$ 344,894,570	\$ 341,028,313	\$ 347,264,679	\$ 349,050,915	\$ 326,043,857	\$ 359,316,648
Restricted	44,129,753									
Maintenance/Operations	25,773,560	21,557,419	18,461,700	23,482,674	24,650,616	22,773,949	31,116,728	31,116,728	65,518,479	65,518,479
Debt Serive	7,714,022	7,187,691	3,546,292	3,122,956	3,146,277	2,652,243	2,658,378	2,660,678	4,569,699	12,926,278
Capital Projects	7,645,585	15,442,700	12,554,341	27,172,357	17,840,764	17,807,637	27,327,350	27,327,350	16,641,739	10,296,284
Other Programs	11,752,537	8,044,395	4,546,285	4,847,138	4,916,024	4,813,947	5,727,827	5,727,827	6,196,582	6,196,582
Unrestricted	36,610,113	30,273,955	36,431,656	39,529,288	36,980,991	55,180,264	52,025,634	49,445,399	107,356,700	105,905,076
<b>Total primary government net position</b>	<b>\$ 374,263,254</b>	<b>\$ 387,963,522</b>	<b>\$ 401,113,978</b>	<b>\$ 415,872,614</b>	<b>\$ 432,429,242</b>	<b>\$ 444,256,353</b>	<b>\$ 466,120,596</b>	<b>\$ 465,328,897</b>	<b>\$ 526,327,056</b>	<b>\$ 560,159,347</b>

Source: Audited Comprehensive Annual Financial Report.

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

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
<b>Expenses</b>										
Governmental activities:										
General government	\$ 18,278,012	\$ 15,317,871	\$ 21,472,108	\$ 19,471,119	\$ 16,330,657	\$ 24,036,610	\$ 19,360,492	\$ 22,619,178	\$ 8,520,898	\$ 27,854,779
Public safety	8,821,956	5,185,170	5,061,233	4,773,721	4,950,962	5,177,101	5,982,608	28,869,617	9,655,239	5,779,661
Public works	25,818,325	25,983,105	27,399,595	30,096,278	28,392,843	30,096,843	29,982,440	35,842,059	35,815,409	39,943,020
Health and welfare	5,791,088	4,040,956	4,315,535	4,439,356	4,600,373	4,933,241	4,998,124	5,698,323	5,817,267	6,027,429
Culture and recreation	4,509,617	4,695,401	4,465,564	4,562,700	4,766,059	4,930,653	4,706,983	5,515,113	4,572,428	5,032,145
Economic development and assistance	1,763,281	1,748,687	1,626,710	1,662,999	1,800,366	1,765,116	1,772,499	2,164,546	2,555,930	2,225,251
Interest & other charges on long-term debt	450,422	425,400	308,137	394,866	742,309	745,321	507,692	487,346	1,426,242	1,570,971
<b>Total governmental activities expenses</b>	<b>\$ 65,432,701</b>	<b>\$ 57,396,591</b>	<b>\$ 64,648,882</b>	<b>\$ 65,401,039</b>	<b>\$ 61,583,569</b>	<b>\$ 71,684,885</b>	<b>\$ 67,310,838</b>	<b>\$ 101,196,182</b>	<b>\$ 68,363,413</b>	<b>\$ 88,433,256</b>
Business-type activities:										
Waterworks utility system	\$ 12,003,522	\$ 15,639,950	\$ 11,815,872	\$ 11,811,152	\$ 11,900,658	\$ 12,701,296	\$ 11,761,822	\$ 12,347,452	\$ 10,742,989	\$ 15,565,127
Wastewater utility system	11,543,076	11,000,038	11,931,319	12,533,244	12,589,848	13,837,894	14,232,772	15,309,191	14,312,927	16,548,038
Solid waste collection and disposal	3,713,140	3,826,269	3,827,276	3,800,357	4,033,862	4,014,186	4,763,773	4,575,817	5,065,040	4,934,035
<b>Total business-type activities expenses</b>	<b>27,259,738</b>	<b>30,466,257</b>	<b>27,574,467</b>	<b>28,144,753</b>	<b>28,524,368</b>	<b>30,553,376</b>	<b>30,758,367</b>	<b>32,232,460</b>	<b>30,120,956</b>	<b>37,047,200</b>
<b>Total primary government expenses</b>	<b>\$ 92,692,439</b>	<b>\$ 87,862,848</b>	<b>\$ 92,223,349</b>	<b>\$ 93,545,792</b>	<b>\$ 90,107,937</b>	<b>\$ 102,238,261</b>	<b>\$ 98,069,205</b>	<b>\$ 133,428,642</b>	<b>\$ 98,484,369</b>	<b>\$ 125,480,456</b>
<b>Program Revenues</b>										
Governmental activities:										
Charges for services:										
General government	\$ 3,529,181	\$ 3,218,591	\$ 3,056,746	\$ 3,244,377	\$ 3,187,593	\$ 3,170,028	\$ 2,837,892	\$ 3,017,780	\$ 3,321,384	\$ 4,281,321
Public works	102,722	23,395	134,807	56,805	86,418	67,660	80,711	41,547	306,101	82,734
Culture and recreation	248,514	354,126	349,102	274,675	301,686	2,521	-	31,087	369,878	3,038,023
Operating grants and contributions	7,292,062	10,215,059	6,056,711	5,531,766	6,908,706	4,905,916	6,326,267	9,938,336	29,968,327	22,080,795
Capital grants and contributions	7,103,224	5,236,797	8,961,169	5,912,781	6,893,857	6,503,584	8,813,687	9,408,877	3,910,922	1,450,795
<b>Total governmental activities program revenues</b>	<b>\$ 18,275,703</b>	<b>\$ 19,047,968</b>	<b>\$ 18,558,535</b>	<b>\$ 15,020,404</b>	<b>\$ 17,378,260</b>	<b>\$ 14,649,709</b>	<b>\$ 18,058,557</b>	<b>\$ 22,437,627</b>	<b>\$ 37,876,612</b>	<b>\$ 30,933,668</b>
Business-type activities:										
Charges for services:										
Waterworks utility system	\$ 11,174,372	\$ 11,547,858	\$ 13,054,465	\$ 13,055,502	\$ 13,610,204	\$ 13,852,422	\$ 13,981,466	\$ 13,551,767	\$ 15,957,226	\$ 15,752,882
Wastewater utility system	8,815,790	9,834,550	9,338,823	9,214,015	9,452,641	9,382,384	9,582,006	13,788,364	15,015,534	11,089,368
Solid waste collection and disposal	3,583,537	3,562,324	3,720,354	3,745,349	3,741,410	3,755,159	3,737,068	3,525,568	3,835,494	4,211,660
Operating grants and contributions	79,394	151,698	37,500	268,524	817,440	225,794	-	81,836	261,302	170,425
Capital grants and contributions	1,248,414	-	560,802	1,079,750	12,683	-	535,199	-	63,497	3,094
<b>Total business-type activities program revenues</b>	<b>24,901,507</b>	<b>25,096,430</b>	<b>26,711,944</b>	<b>27,363,140</b>	<b>27,634,378</b>	<b>27,215,759</b>	<b>27,835,739</b>	<b>30,947,535</b>	<b>35,133,053</b>	<b>31,227,429</b>
<b>Total primary government program revenues</b>	<b>\$ 43,177,210</b>	<b>\$ 44,144,398</b>	<b>\$ 45,270,479</b>	<b>\$ 42,383,544</b>	<b>\$ 45,012,638</b>	<b>\$ 41,865,468</b>	<b>\$ 45,894,296</b>	<b>\$ 53,385,162</b>	<b>\$ 73,009,665</b>	<b>\$ 62,161,097</b>
Net (expenses)/revenue										
Governmental activities	\$ (47,156,998)	\$ (38,348,621)	\$ (46,090,347)	\$ (50,380,635)	\$ (44,205,309)	\$ (57,035,176)	\$ (49,252,281)	\$ (78,758,555)	\$ (30,486,801)	\$ (57,499,588)
Business-type activities	2,358,231	5,369,827	862,523	781,613	889,990	3,337,617	2,922,628	1,284,925	(5,012,097)	5,819,771
<b>Total primary government net expenses</b>	<b>\$ (49,515,229)</b>	<b>\$ (43,718,448)</b>	<b>\$ (46,952,870)</b>	<b>\$ (51,162,248)</b>	<b>\$ (45,095,299)</b>	<b>\$ (60,372,793)</b>	<b>\$ (52,174,909)</b>	<b>\$ (80,043,480)</b>	<b>\$ (25,474,704)</b>	<b>\$ (63,319,359)</b>
<b>General Revenues &amp; Other Changes in Net Position</b>										
Governmental activities:										

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

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
<b>Taxes</b>										
Ad valorem taxes	\$ 25,644,015	\$ 22,283,275	\$ 26,995,325	\$ 25,346,617	\$ 25,827,462	\$ 28,152,482	\$ 29,945,867	\$ 32,206,050	\$ 30,335,030	\$ 35,108,806
Sales taxes	29,753,818	28,792,560	28,204,280	33,617,358	34,770,819	35,035,755	35,558,162	39,159,413	44,100,140	44,602,143
Alcoholic beverage tax	46,431	47,960	45,980	43,908	42,748	41,455	43,842	42,269	42,664	37,284
Airport expansion agreement	974,547	685,235	724,255	733,128	791,229	814,997	447,480	614,069	923,101	958,351
Cable TV franchise tax	823,155	868,466	846,010	789,875	782,704	787,658	749,106	498,591	565,008	638,972
Investment earnings	268,392	377,090	661,440	1,022,931	1,990,035	2,693,437	1,713,109	907,630	2,176,030	6,875,144
Premium on Bond Issuance	-	-	-	1,115,482	-	-	-	-	-	-
OPEB Contributions	-	-	(259,276)	242,205	254,415	275,208	256,964	266,334	276,762	294,412
Non-employers Contributions	-	-	-	-	683,733	718,280	644,170	591,031	654,751	684,314
Miscellaneous	1,200,372	278,104	1,067,071	1,130,945	1,115,594	767,764	1,458,293	1,190,754	3,336,036	3,821,243
Gain (Loss) on Defeasance	-	-	252,245	252,245	252,245	135,062	-	-	-	-
Transfer (to) from other funds	(326,134)	(373,450)	(209,980)	(221,290)	11,529	(708,247)	(795,926)	(515,248)	(353,425)	(32,264)
<b>Total governmental activities</b>	<b>\$ 58,384,596</b>	<b>\$ 52,959,240</b>	<b>\$ 58,327,350</b>	<b>\$ 64,073,404</b>	<b>\$ 66,522,513</b>	<b>\$ 68,713,851</b>	<b>\$ 70,021,067</b>	<b>\$ 74,960,893</b>	<b>\$ 82,056,097</b>	<b>\$ 92,988,405</b>
<b>Business-type activities:</b>										
<b>Taxes</b>										
Ad valorem taxes	\$ 15	\$ -	\$ -	\$ 1,344,340	\$ 1,384,607	\$ 2,345,652	\$ 3,439,084	\$ 3,681,460	\$ 3,454,729	\$ 4,002,217
Investment earnings	32,798	24,551	44,275	117,632	266,087	383,067	153,384	50,336	517,705	1,188,569
Miscellaneous	3,906	56,783	127,253	3,818	12,659	49,087	(370,309)	43,845	90,907	3,434,591
Capital Contributions of donated assets	-	-	-	305,708	-	-	-	-	-	-
Transfer (to) from other funds	326,134	1,212,293	209,980	221,290	(11,529)	708,247	795,926	515,248	353,425	32,263
<b>Total business-type activities</b>	<b>355,041</b>	<b>1,293,627</b>	<b>381,508</b>	<b>1,985,152</b>	<b>1,651,824</b>	<b>3,486,053</b>	<b>4,018,085</b>	<b>4,290,889</b>	<b>4,416,766</b>	<b>8,657,640</b>
<b>Total primary government</b>	<b>\$ 58,739,637</b>	<b>\$ 54,252,867</b>	<b>\$ 58,708,858</b>	<b>\$ 66,058,556</b>	<b>\$ 68,174,337</b>	<b>\$ 72,199,904</b>	<b>\$ 74,039,152</b>	<b>\$ 79,251,782</b>	<b>\$ 86,472,863</b>	<b>\$ 101,646,045</b>
<b>Change in Net Position</b>										
Governmental activities	\$ 11,227,598	\$ 14,610,619	\$ 12,237,003	\$ 13,692,769	\$ 22,317,204	\$ 11,678,675	\$ 20,768,786	\$ (3,797,662)	\$ 51,569,296	\$ 35,488,817
Business-type activities	(2,003,190)	(4,076,200)	(481,015)	1,203,539	761,834	148,436	1,095,457	3,005,964	9,428,863	2,837,869
<b>Total primary government</b>	<b>\$ 9,224,408</b>	<b>\$ 10,534,419</b>	<b>\$ 11,755,988</b>	<b>\$ 14,896,308</b>	<b>\$ 23,079,038</b>	<b>\$ 11,827,111</b>	<b>\$ 21,864,243</b>	<b>\$ (791,698)</b>	<b>\$ 60,998,159</b>	<b>\$ 38,326,686</b>

Source: Audited Comprehensive Annual Financial Report



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

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
<b>General Fund</b>										
Nonspendable	\$ 442,910	\$ 449,093	\$ 162,863	\$ 103,874	\$ 350,374	\$ 8,437	\$ 189,374	\$ 536,370	\$ 190,770	\$ 1,246,758
Restricted	53,538	718,977	216,250	-	-	-	-	-	-	-
Committed	13,940,018	12,381,828	9,670,087	7,357,133	7,925,215	8,534,496	7,367,140	7,759,562	11,826,941	7,896,818
Assigned	21,019,738	27,758,632	5,574,161	6,468,704	7,820,414	15,650,729	24,241,039	29,647,105	41,588,675	26,305,650
Unassigned	9,420,036	2,555,453	24,655,343	27,810,144	29,445,443	25,340,664	16,993,448	1,502,899	(1,389,088)	16,027,196
<b>Total General Fund</b>	<b>\$ 44,876,240</b>	<b>\$ 38,753,077</b>	<b>\$ 40,278,704</b>	<b>\$ 41,739,855</b>	<b>\$ 45,541,446</b>	<b>\$ 49,534,326</b>	<b>\$ 48,791,001</b>	<b>\$ 39,445,936</b>	<b>\$ 52,217,298</b>	<b>\$ 51,476,422</b>
<b>All other governmental funds</b>										
Nonspendable	\$ 26,816	\$ 25,854	\$ 21,800	\$ 27,897	\$ 47,141	\$ 43,571	\$ 36,266	\$ 15,670	\$ 3,408	\$ 8,095,450
Restricted	43,601,186	41,623,321	29,002,461	52,182,203	56,363,543	39,229,772	57,039,688	52,960,747	74,091,178	65,405,824
Committed	6,130,265	5,207,551	12,230,867	8,777,365	9,283,205	23,721,771	19,092,461	18,068,936	29,902,013	44,191,669
Assigned	54,134	22,377	38,334	15,039	14,140	8,852	3,649	17,808	44,075	21,699
Unassigned	(2,002)	(2,355)	(899)	(691)	(2,213)	(913)	3,569	(698)	-	-
<b>Total all other governmental funds</b>	<b>\$ 49,810,399</b>	<b>\$ 46,876,748</b>	<b>\$ 41,292,563</b>	<b>\$ 61,001,813</b>	<b>\$ 65,705,816</b>	<b>\$ 63,003,053</b>	<b>\$ 76,175,633</b>	<b>\$ 71,062,463</b>	<b>\$ 104,040,674</b>	<b>\$ 117,714,642</b>

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)**

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
<b>Revenues</b>										
Taxes:										
Ad valorem taxes	\$ 25,644,015	\$ 22,283,275	\$ 26,995,325	\$ 25,346,617	\$ 25,827,462	\$ 28,152,482	\$ 29,945,867	\$ 32,206,050	\$ 30,335,030	\$ 35,108,806
Sales taxes	29,753,818	28,792,560	28,204,280	33,617,358	34,770,819	35,035,755	35,558,162	39,159,413	44,100,140	44,602,143
Other taxes	1,844,133	1,601,661	1,616,245	1,566,911	1,616,681	1,644,110	1,240,428	1,154,929	1,530,773	1,634,607
Licenses and permits	1,371,735	1,350,951	1,348,498	1,334,238	1,364,941	1,342,588	1,325,564	1,453,330	1,424,083	1,489,521
Intergovernmental revenues	13,477,594	14,392,171	15,612,251	11,404,516	14,291,174	9,520,886	15,609,403	14,312,342	19,885,418	39,570,387
Fees, charges, and commissions	1,108,940	1,130,149	1,294,650	1,222,450	1,190,581	1,192,917	936,047	968,669	33,446,859	1,214,263
Fines and forfeitures	1,399,742	1,115,012	897,507	1,042,423	1,043,940	1,013,365	784,249	788,033	1,014,969	1,786,839
Investment earnings	268,392	377,090	661,440	1,022,931	1,990,035	2,693,437	1,713,109	907,630	2,176,030	6,875,144
Miscellaneous	1,200,372	754,254	1,067,071	1,130,945	1,115,594	767,764	1,458,293	1,188,417	2,798,583	2,655,948
<b>Total revenues</b>	<b>\$ 76,068,741</b>	<b>\$ 71,797,123</b>	<b>\$ 77,697,267</b>	<b>\$ 77,688,389</b>	<b>\$ 83,211,227</b>	<b>\$ 81,363,304</b>	<b>\$ 88,571,122</b>	<b>\$ 92,138,813</b>	<b>\$ 136,711,885</b>	<b>\$ 134,937,658</b>
<b>Expenditures</b>										
Current:										
General government	\$ 14,928,041	\$ 14,945,487	\$ 15,099,546	\$ 16,578,170	\$ 16,516,513	\$ 17,541,257	\$ 18,479,968	\$ 21,321,777	\$ 21,179,915	\$ 24,645,206
Public safety	8,482,639	4,790,332	4,606,381	4,436,775	4,456,185	4,728,235	5,535,354	28,418,634	9,160,385	5,300,794
Public works	17,400,804	17,782,365	19,156,478	21,867,664	21,015,625	22,472,951	21,535,065	25,954,878	25,854,915	28,303,204
Health and welfare	5,655,824	3,917,635	4,192,990	4,251,673	4,404,681	4,722,110	4,761,216	5,459,745	5,548,665	5,767,227
Culture and recreation	3,378,130	3,463,410	3,322,638	3,502,327	3,599,346	3,765,592	3,567,913	4,461,750	3,611,599	4,058,793
Economic development & assistance	1,742,071	1,727,808	1,603,921	1,638,900	1,775,233	1,738,213	1,743,407	2,133,955	2,525,452	2,191,640
Debt service:										
Principal	2,625,000	2,855,000	2,940,000	1,575,000	1,870,000	2,000,000	860,000	890,000	915,000	950,000
Interest and other charges	482,777	420,954	345,455	220,585	751,313	712,446	620,731	594,469	1,222,612	1,731,006
Payment to refunded bond escrow agent	-	-	3,520,158	-	-	-	-	-	-	-
Capital outlay	16,125,429	29,973,621	26,807,055	18,426,714	20,402,391	21,799,020	18,318,682	17,672,186	21,385,695	40,643,039
<b>Total expenditures</b>	<b>\$ 70,820,715</b>	<b>\$ 79,876,612</b>	<b>\$ 81,594,622</b>	<b>\$ 72,497,808</b>	<b>\$ 74,791,287</b>	<b>\$ 79,479,824</b>	<b>\$ 75,422,336</b>	<b>\$ 106,907,394</b>	<b>\$ 91,404,238</b>	<b>\$ 113,590,909</b>
Excess (deficiency) of revenues over expenditures	\$ 5,248,026	\$ (8,079,489)	\$ (3,897,355)	\$ 5,190,581	\$ 8,419,940	\$ 1,883,480	\$ 13,148,786	\$ (14,768,581)	\$ 45,307,647	\$ 11,346,749

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

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
<b>Other financing sources (uses)</b>										
Transfer in	\$ 2,341,782	\$ 8,580,891	\$ 1,578,629	\$ 894,532	\$ 1,423,454	\$ 6,240,538	\$ 7,629,659	\$ 14,940,351	\$ 36,034,123	\$ 16,823,734
Transfer out	(2,667,916)	(9,708,595)	(1,788,609)	(1,115,822)	(1,411,925)	(6,948,785)	(8,425,585)	(15,455,599)	(36,387,548)	(16,855,998)
Refunds Insurance	-	-	-	-	861	88,800	-	2,337	-	1,165,295
Issuance of Refunding Bond	-	-	-	15,000,000	(2,000)	-	-	-	-	-
Premium (discount) on debt issued	-	-	-	1,115,482	-	-	-	-	-	-
Payment to refunded bond escrow agent	-	-	-	-	-	(49,344)	(2,000)	(2,000)	(2,000)	(2,000)
Proceeds from sale of assets	56	150,123	48,777	85,628	75,264	75,428	78,395	812,933	531,075	454,462
Compensation for Loss/Damaged Assets	1,419	256	-	-	-	-	-	12,325	266,276	850
<b>Total other financing sources (uses)</b>	<b>(324,659)</b>	<b>(977,325)</b>	<b>(161,203)</b>	<b>15,979,820</b>	<b>85,654</b>	<b>(593,363)</b>	<b>(719,531)</b>	<b>310,347</b>	<b>441,926</b>	<b>1,586,343</b>
<b>Net change in fund balance</b>	<b>\$ 4,923,367</b>	<b>\$ (9,056,814)</b>	<b>\$ (4,058,558)</b>	<b>\$ 21,170,401</b>	<b>\$ 8,505,594</b>	<b>\$ 1,290,117</b>	<b>\$ 12,429,255</b>	<b>\$ (14,458,234)</b>	<b>\$ 45,749,573</b>	<b>\$ 12,933,092</b>
Debt service as a percentage of noncapital expenditures	5.70%	6.60%	6.00%	3.30%	4.80%	4.70%	2.60%	1.70%	3.10%	3.70%

Source: Audited Comprehensive Annual Financial Report.

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

Year Ended	Real Property		Other	Less: Homestead Exemption	Total Taxable Assessed Value	Total Direct Tax Rate	Estimated Actual Taxable Value	Assessed Value <sup>(1)</sup> as a Percentage of Actual Value
	Residential Property	Commercial Property	Public Utilities					
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%
2022	369,725,985	966,904,816	366,655,490	98,335,726	1,604,950,565	21.13	16,049,505,650	0.11%
2023	427,778,775	1,145,597,131	358,065,250	100,146,161	1,831,294,995	21.13	18,312,949,950	0.11%

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

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

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

### Taxable Millage Rate

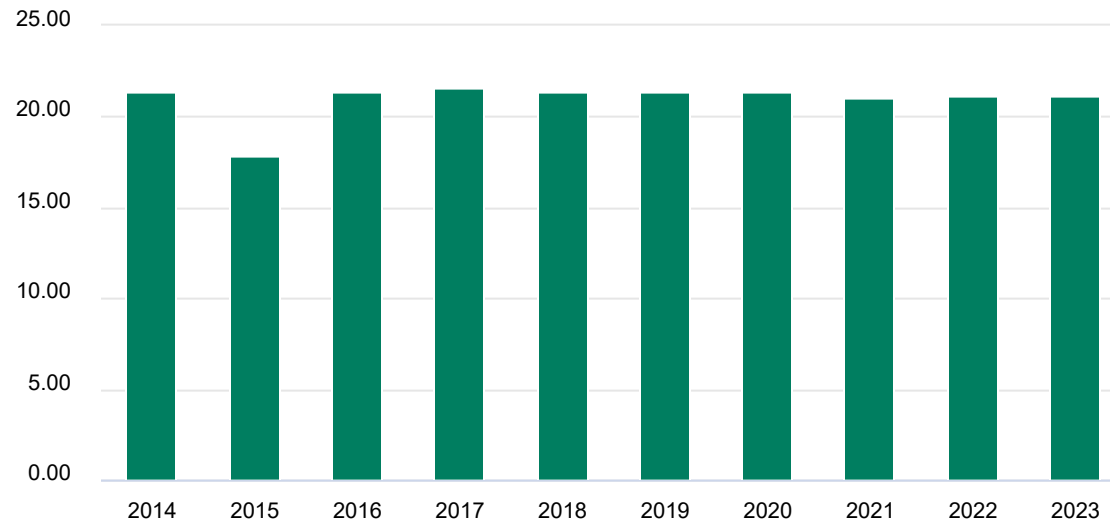


Exhibit D-6

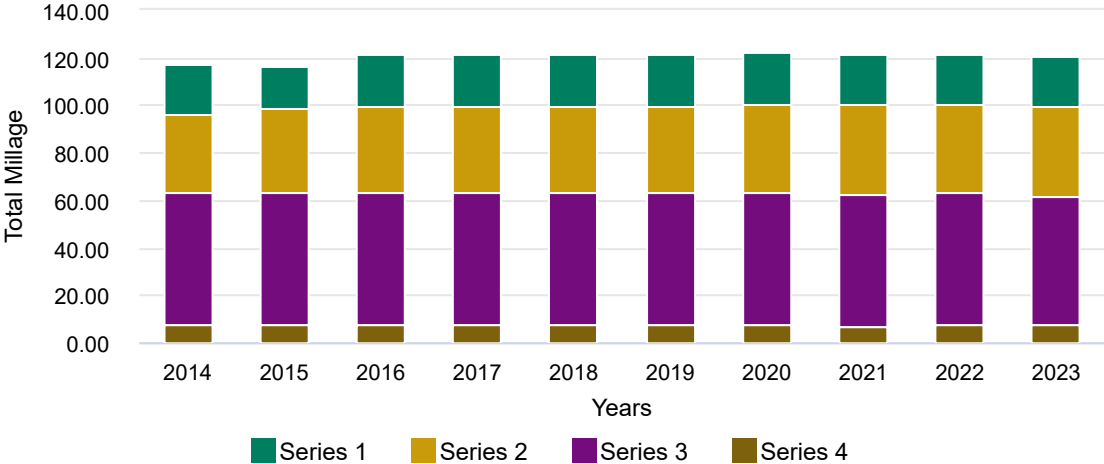
**Property Tax Rates  
Direct and Overlapping Governments  
Last Ten Years  
(Unaudited)**

Year	St. Charles Parish			Overlapping Rates <sup>(1)</sup>								Total Direct & Overlapping Rates
	Operating Millage	Debt Service Millage	Total Parish Millage	Parish			School District			Special Districts		
				Operating Millage	Debt Service Millage	Total Parish Millage	Operating Millage	Debt Service Millage	Total School Millage			
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	
2022	21.13	0	21.13	34.41	3.06	37.47	50.45	5.01	55.46	7.41	121.47	
2023	21.13	0	21.13	34.41	3.06	37.47	49.45	5.01	54.46	7.41	120.47	

Source: St. Charles Parish Tax Collector, 2022 Tax Roll

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

**Property Tax Rates  
Direct & Overlapping Millages**



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

Taxpayer	Industry Type	2023		2014	
		Taxable Assessed Value	Percentage of Total Taxable Assessed Value	Taxable Assessed Value	Percentage of Total Taxable Assessed Value
Entergy Louisiana, Inc.	Public Utility	\$ 294,977,580	18.4%	\$ 179,857,710	14.9%
Union Carbide Corporation	Chemical Plant	210,927,253	13.1%	137,781,828	11.4%
Equilon Enterprises, LLC	Chemical Plant	196,214,330	12.2%	-	0.0%
Valero Refining, New Orleans	Chemical Plant	119,221,073	7.4%	63,949,945	5.3%
Shell Chemical Company	Chemical Plant	99,462,967	6.2%	59,154,040	4.9%
Monsanto Company	Chemical Plant	82,729,870	5.2%	49,489,535	4.1%
Occidental Chemical Corp	Chemical Plant	52,128,215	3.2%	22,858,470	1.9%
Valero Marketing & Supply	Oil Refinery	47,160,243	2.9%	45,482,550	3.8%
Diamond Green Diesel, LLC	Oil Refinery	38,656,111	2.4%	-	0.0%
International Matex Tank	Chemical Plant	35,509,273	2.2%	-	0.0%
Motiva Enterprises, LLC	Oil Refinery	-	0.0%	98,016,664	8.1%
Motiva Enterprises, LLC	Oil Refinery	-	0.0%	29,456,925	2.4%
Occidental Chemical Corp	Chemical Plant	-	0.0%	18,200,951	1.5%
American River Trans.	Transportation	-	0.0%	-	0.0%
		<b>\$ 1,176,986,915</b>	<b>73.2%</b>	<b>\$ 704,248,618</b>	<b>58.3%</b>

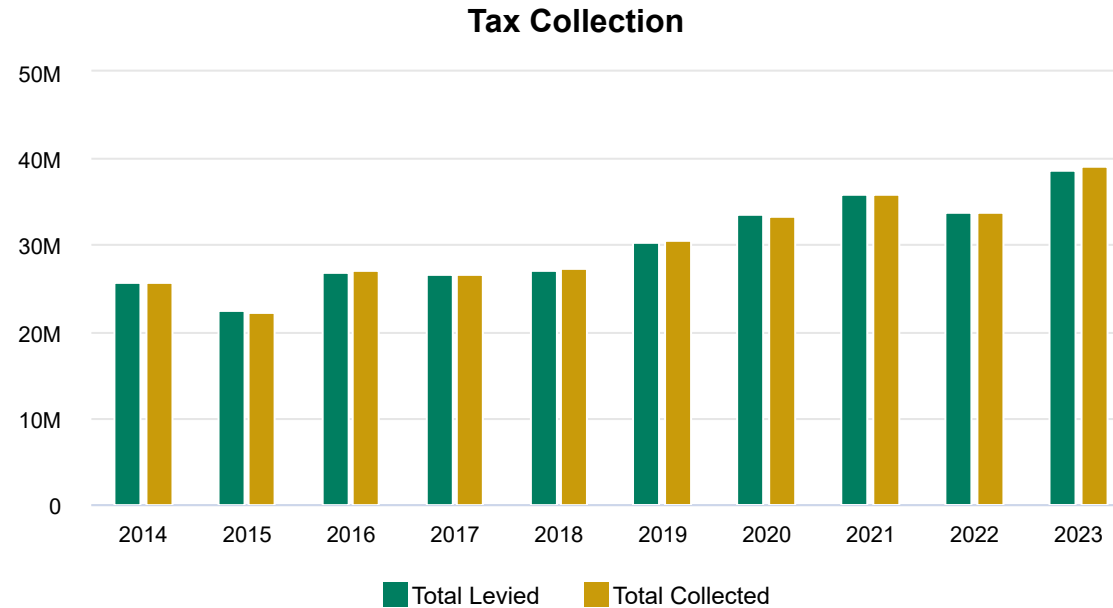
Source: St. Charles Parish School Board Comprehensive Annual Financial Report - Statistical Section. St. Charles Parish Assessor.

Exhibit D-8

**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
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
2022	33,907,188	33,723,952	99.5	65,807	33,789,759	99.7
2023	38,689,317	38,906,298	100.6	204,725	39,111,023	101.1

Source: St. Charles Parish Tax Collector.



### 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
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
2022	23,520,060	11,760,044	8,820,036	-	44,100,140
2023	23,787,809	11,893,905	8,920,429	-	44,602,143

The following is a summary by area of sales and use taxes being levied within the Parish of St. Charles as of December 31, 2022.

	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

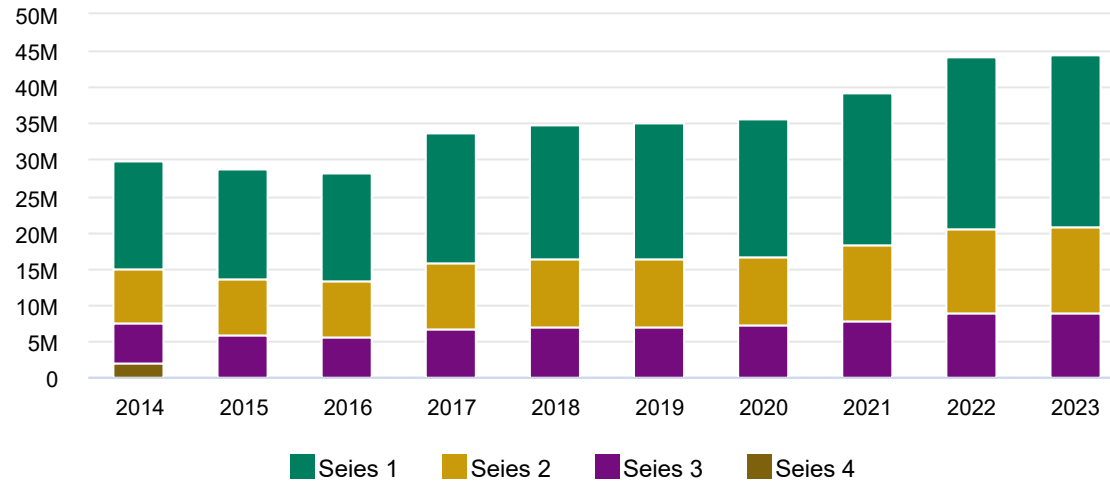




Exhibit D-10

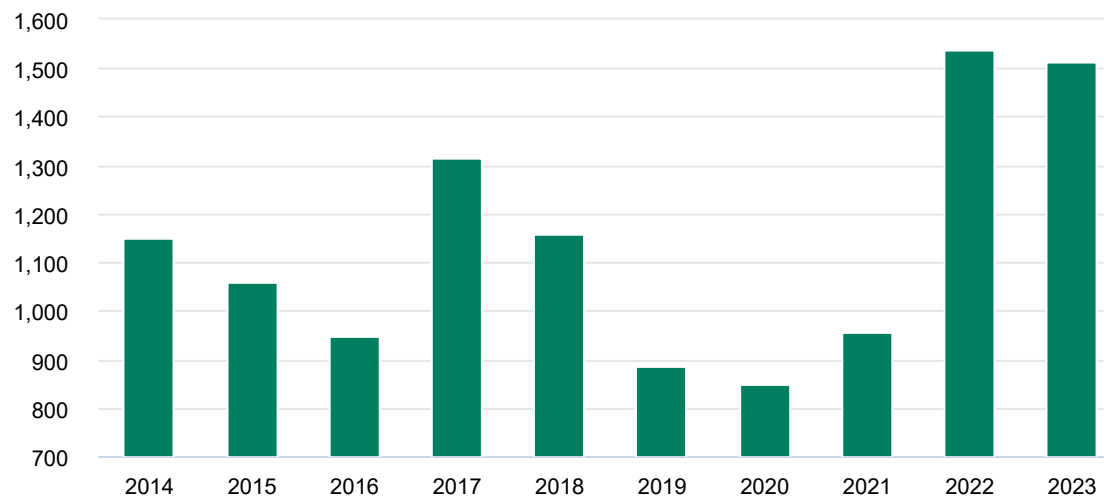
**Ratio of Outstanding Debt by Type  
Last Ten Years  
(Unaudited)**

Year	Governmental Activities				Business-Type Activities				Total Primary Government	Percentage of Personal Income	Per Capita	
	General Obligation Bonds	Public Improvement Bonds	Gomesa Revenue Bond	LTD Tax Revenue Bonds	Less: Deferred Amount on Refunding	Less: Bond Amortization Costs	Revenue Bonds	Less: Bond Amortization Costs				Less: Deferred Amount on Refunding
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
2022	-	730,000	32,455,000	12,515,000	-	-	29,622,427	-	-	80,499,686	*	1,540
2023	-	380,000	32,455,000	11,915,000	-	-	27,802,917	-	-	77,180,678	*	1,513

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**



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

Year	General Obligation Bonds	Less: Amount Available In Debt Service Fund	Total	Percentage of Estimated Actual Value of Property <sup>(1)</sup>	Debt per Capita <sup>(2)</sup>
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%	-
2022	-	-	-	0.00%	-
2023	-	-	-	0.00%	-

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

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

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

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

### Bonded Debt per Capita

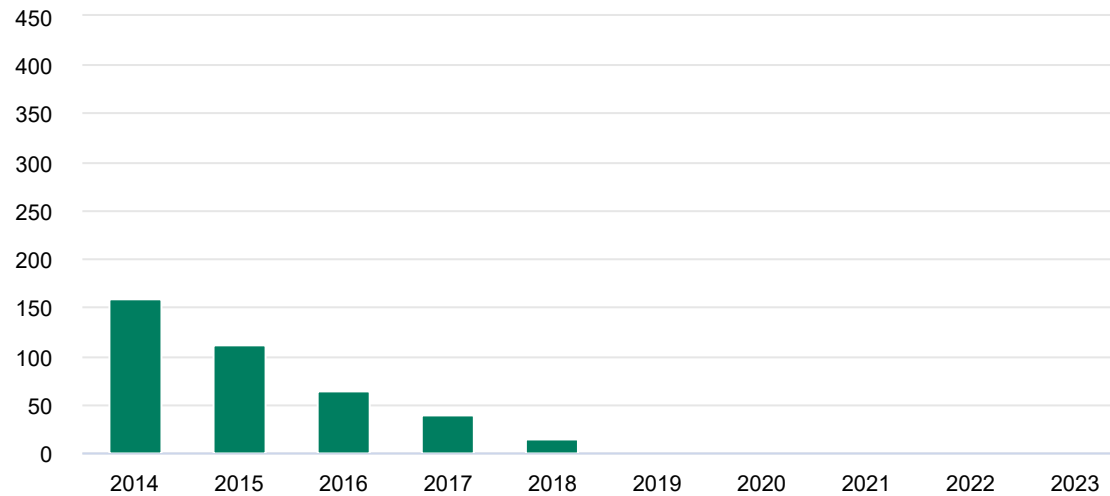


Exhibit D-12

**Direct and Overlapping Governmental Activities Debt  
December 31, 2023  
(Unaudited)**

<b>Jurisdiction</b>	<b>Gross Debt Outstanding</b>	<b>Percentage Applicable To Government</b>	<b>Amount Applicable To Government</b>
<b>Direct:</b>			
St. Charles Parish Government <sup>(1)</sup>			
2013 Public Improvement Sales Tax Series	\$ -	100%	\$ -
2019 Public Improvement Sales Tax Series	380,000	100%	380,000
2017 Limited Tax Revenue Bond	11,915,000	100%	11,915,000
Gomesa Revenue Bond	32,455,000	100%	32,455,000
<b>Total Direct debt</b>	<b>\$ 44,750,000</b>		<b>\$ 44,750,000</b>
<b>Overlapping:</b>			
St. Charles Parish School Board <sup>(2)</sup>	\$ 80,281,287	100%	\$ 80,281,287
St. Charles Parish Sheriff <sup>(2)</sup>	\$ 11,675,000	100%	\$ 11,675,000
<b>Total Overlapping debt</b>	<b>\$ 91,956,287</b>		<b>\$ 91,956,287</b>
<b>Total Direct and Overlapping debt</b>	<b>\$ 136,706,287</b>		<b>\$ 136,706,287</b>
2023 Population			50,998
Per Capita			\$ 2,681

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

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

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

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

	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
Debt Limit *	\$ 130,213,415	\$ 136,303,122	\$ 135,468,929	\$ 133,260,763	\$ 136,708,179	\$ 152,431,070	\$166,870,620	\$ 180,232,498	\$170,328,629	\$ 193,144,116
Total net debt applicable to limit **	12,500,000	9,905,000	3,785,000	2,490,000	1,165,000	-	-	-	-	-
<b>Legal Debt Margin</b>	<b><u>\$ 117,713,415</u></b>	<b><u>\$ 126,398,122</u></b>	<b><u>\$ 131,683,929</u></b>	<b><u>\$ 130,770,763</u></b>	<b><u>\$ 135,543,179</u></b>	<b><u>\$ 152,431,070</u></b>	<b><u>\$ 166,870,620</u></b>	<b><u>\$ 180,232,498</u></b>	<b><u>\$ 170,328,629</u></b>	<b><u>\$ 193,144,116</u></b>
Total net debt applicable to the limit as a percentage of debt limit	9.60%	7.27%	2.79%	1.87%	0.85%	0.00%	0.00%	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, 2022 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 2023**

Assessed value	\$ 1,831,294,995
Add back: homestead exemption	<u>100,146,161</u>
Total assessed value	\$ 1,931,441,156
Debt limit (10% of total assessed value)	193,144,116
<b>Legal Debt Margin</b>	<b><u>\$ 193,144,116</u></b>

Exhibit D-14

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

Years	Gross Revenue <sup>(1)</sup>	Direct Operating Expenses <sup>(2)</sup>	Net Revenue Available for Debt Service	Debt Service Requirements			Coverage
				Principal	Interest	Total	
<b>Waterworks Utility System Fund</b>							
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
2022	16,240,253	8,404,641	7,835,612	1,125,000	510,249	1,635,249	4.79
2023	17,101,608	13,252,066	3,849,542	1,160,000	447,206	1,607,206	2.40
<b>Wastewater Utility System Fund</b>							
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
2022	19,034,039	10,376,242	8,657,797	561,000	43,145	604,145	14.33
2023	18,597,343	12,098,554	6,498,789	720,000	65,724	785,724	8.27

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

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

### Demographic and Economic Statistics Last Ten Years (Unaudited)

Year	Population <sup>(2)</sup>	Personal Income <sup>(2)</sup> (thousands of dollars)	Per Capita Personal Income <sup>(2)</sup>	Median Age	School Enrollment <sup>(1)</sup>	Unemployment Rate
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	2,975,918	56,921	38.4	9,721	5.5%
2022	52,282	2,940,903	57,667	38.6	9,455	3.2%
2023	50,998	-	-	-	9,397	3.1%

Sources:

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

<sup>(2)</sup>U.S. Department of Commerce - Bureau of Economic Analysis (Revisions for 2005-2008 personal income estimates were released April 22, 2010.

Additionally population and per capita personal income estimates were revised back to the year 2004.) Per capita personal income is total personal income divided by total midyear population.

\* Data not available.

### Unemployment Rate

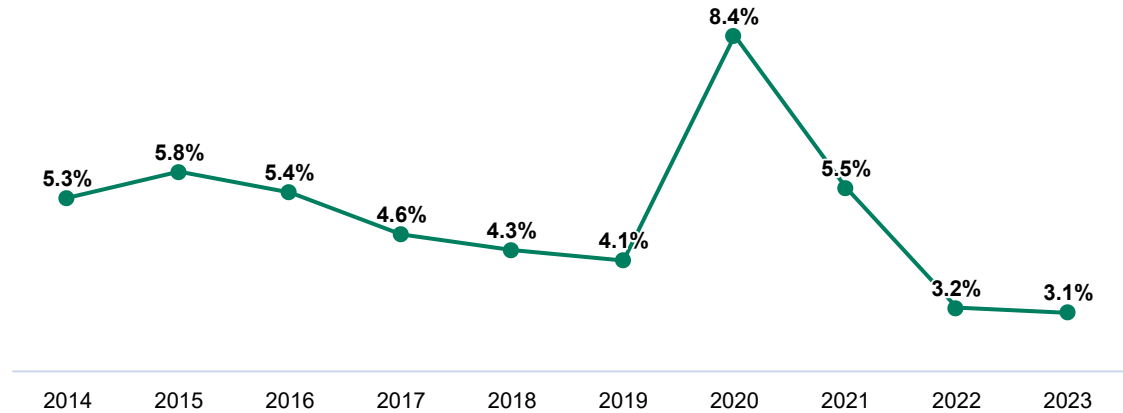


Exhibit D-16

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

Employer	2023			2014		
	Employees	Rank	Percentage of Total Parish Employment	Employees	Rank	Percentage of Total Parish Employment
St. Charles Parish School Board	1,934	1	7.71%	1,641	1	6.48%
Shell Norco Refining	1,200	2	4.78%	1,124	2	4.44%
Dow St. Charles Operations	991	3	3.95%	997	3	3.94%
Entergy; Waterford 3	800	4	3.19%	650	4	2.57%
Monsanto -Bayer	703	5	2.80%	620	5	2.45%
St. Charles Parish Council	630	6	2.51%	566	7	2.23%
Valero St Charles	602	7	2.40%	567	6	2.24%
St. Charles Hospital	437	8	1.74%	497	8	1.96%
St. Charles Sheriff's Office	381	9	1.52%	430	9	1.70%
Southern Glazer's Wine & Spirits	328	10	1.31%	-	0	0.00%
Winn Dixie	275	11	1.10%	253	13	1.00%
Randa Corporation	211	12	0.84%	259	12	1.02%
Occidental Chemical	196	13	0.78%	285	11	1.13%
International Matex Tank Terminals	165	14	0.66%	168	14	0.66%
Bunge North America	158	15	0.63%	-	0	0.00%
Walmart	155	16	0.62%	310	10	1.22%
Motiva/Shell Chemical	-	0	0.00%	-	0	0.00%
	<b>9,166</b>		<b>36.54%</b>	<b>8,367</b>		<b>33.04%</b>

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**

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
<b>General Fund</b>										
Animal Control	8.00	8.00	8.00	8.00	9.00	10.00	10.00	12.00	12.00	9.00
Coastal Zone Management	2.00	2.00	2.00	3.00	3.00	3.00	3.00	2.00	2.00	3.00
Community Action	7.71	7.61	7.57	7.74	9.12	8.88	8.10	8.77	12.10	12.30
Community Center	-	-	-	-	0.50	0.50	0.50	0.50	0.50	-
Community Serv. Block Grant	1.94	1.94	2.01	1.93	1.68	1.59	1.42	1.40	1.42	1.25
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	3.00	3.00	3.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
Council and Administration	20.00	19.00	20.00	20.00	20.00	20.00	20.00	21.00	21.00	21.00
District Attorney	9.00	9.00	9.00	9.00	9.00	9.00	9.00	-	-	-
District Court	4.53	4.56	4.56	4.58	4.59	4.59	4.60	3.00	3.04	5.00
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	10.00	10.00	11.00	11.00	11.00	11.00	11.00	11.00	11.00
Energy Assistance	0.35	0.45	0.42	0.33	0.31	0.53	0.48	0.48	0.49	0.45
Finance	13.00	13.00	13.00	13.00	13.00	13.00	13.00	13.00	14.00	13.00
General Government Buildings	19.00	21.25	21.25	21.00	18.89	15.00	15.00	16.00	13.00	12.00
GIS Info Systems	-	-	1.20	3.20	3.20	3.20	3.50	5.20	5.20	5.20
Grants Administration	3.00	3.00	3.00	3.00	3.00	3.00	3.00	4.00	4.00	5.00
Home Program	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.36	1.00	1.00
ICC Building Code	1.00	3.00	3.00	3.00	6.00	3.00	3.00	3.00	3.00	4.00
Information Technology	4.20	5.20	4.00	3.00	4.00	4.00	4.00	4.00	4.00	4.00
Legal Services	3.00	3.00	3.00	3.00	2.00	2.00	2.00	5.00	5.00	5.00
Parish President	4.00	4.00	4.00	5.00	6.00	6.00	6.00	6.00	6.00	6.00
Personnel	4.00	5.00	5.00	5.00	5.00	5.00	5.00	4.00	4.00	4.00
Planning and Zoning	17.30	17.30	15.30	15.30	14.30	14.30	14.30	14.30	15.30	17.30
Public Information Office	2.00	2.00	2.00	2.00	3.00	3.00	3.00	4.00	5.00	4.00
Purchasing	8.00	7.00	6.00	6.00	6.00	7.00	7.00	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	3.00	4.00	4.00	3.00	3.00	3.00	3.00	4.00	4.00	5.00
<b>Total General Fund</b>	<b>168.03</b>	<b>174.31</b>	<b>172.31</b>	<b>176.07</b>	<b>180.59</b>	<b>175.59</b>	<b>174.90</b>	<b>175.01</b>	<b>178.05</b>	<b>179.50</b>



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

	Full-time Equivalent Employees Allotted in Annual Budget									
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
<b>Special Revenue Funds</b>										
Criminal Court Fund	2.47	2.44	2.44	2.42	2.41	2.40	2.40	1.99	1.95	-
Mosquito Control	1.00	1.01	0.67	0.67	1.01	1.01	1.01	1.00	1.01	1.35
Parks and Recreation	40.25	33.00	33.00	31.00	33.50	33.50	33.50	35.50	29.50	30.00
RSVP - Federal	0.35	0.53	0.53	0.53	0.52	0.53	0.53	0.53	0.46	0.50
RSVP - Local	1.65	1.47	1.47	1.47	1.48	1.47	1.47	1.47	1.54	1.50
RSVP - Nonfederal	1.00	1.00	1.00	1.00	1.00	-	-	-	-	-
Road and Drainage	172.70	174.70	175.70	189.20	194.20	191.20	197.60	205.20	208.20	224.20
Road Lighting	1.00	1.00	0.67	0.67	1.00	1.00	1.00	1.00	1.00	1.33
Workforce Investment Act	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	10.00
<b>Total Special Funds</b>	<b>229.42</b>	<b>224.15</b>	<b>224.48</b>	<b>235.96</b>	<b>244.12</b>	<b>240.11</b>	<b>246.51</b>	<b>255.69</b>	<b>252.66</b>	<b>268.88</b>
<b>Enterprise Funds</b>										
Wastewater Utility System	54.00	53.00	53.00	55.00	60.00	65.00	65.00	69.00	70.00	73.00
Waterworks Utility System	55.55	55.55	54.55	54.30	54.30	55.30	55.60	55.30	56.30	64.30
Solid Waste	1.00	0.99	0.66	0.66	0.99	0.99	0.99	1.00	0.99	1.32
<b>Total Enterprise Funds</b>	<b>110.55</b>	<b>109.54</b>	<b>108.21</b>	<b>109.96</b>	<b>115.29</b>	<b>121.29</b>	<b>121.59</b>	<b>125.30</b>	<b>127.29</b>	<b>138.62</b>
<b>Total All Funds</b>	<b>508.00</b>	<b>508.00</b>	<b>505.00</b>	<b>522.00</b>	<b>540.00</b>	<b>537.00</b>	<b>543.00</b>	<b>556.00</b>	<b>558.00</b>	<b>587.00</b>

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)**

<b>Function / Program</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>
<b>Primary Government:</b>										
Governmental Activities:										
General Governmental										
Number of checks written yearly	26,457	26,212	25,793	26,579	28,860	28,381	27,653	26,657	25,436	24,053
Number of building permits issued	466	496	303	352	432	395	402	461	495	443
Number of purchase orders issued	9,393	9,323	9,755	9,771	9,792	9,672	*	8,245	8,554	8,998
Public Works										
Number of work orders issued	7,928	8,722	8,239	8,473	7,878	20,099	20,365	21,068	906	16,877
Number of street lights	140,446	141,089	141,951	142,813	143,282	*	*	*	*	*
Miles of Roads Maintained <sup>(1)</sup>	225.84	225.84	225.84	214.37	234.62	234.89	234.89	234.89	234.89	234.89
Access Roads/Roadways	-	-	-	18	18	18	17.65	17.65	17.65	17.65
Health and Welfare										
Number of meals served - Summer Food Program	7,471	7,675	7,340	5,163	5,758	5,612	-	3,238	3,143	3,121
Number of Members in Workforce Investment Act	2,555	6,528	7,907	5,173	6,358	6,358	69	60	477	754
Number of Graduates in Workforce Investment Act	54	72	45	38	*	42	18	16	26	47
Number of Retired Senior Volunteers	654	676	706	638	615	716	600	311	509	565
Culture and Recreation										
Number of participants in group sports										
Baseball - youth	1,416	1,307	1,261	1,317	1,448	1,416	188	1,056	1,279	1,117
Basketball - youth & adults	1,344	1,297	1,161	1,289	1,364	1,367	1,177	1,113	1,089	1,151
Cheerleading - youth	135	89	120	112	112	108	160	-	40	40
Football - youth & adults	654	703	550	694	646	619	320	-	188	240
Healthy Kids Running	-	-	216	220	253	267	-	-	558	634
Senior/Special Olympics	1,103	1,103	983	975	1,042	1,066	-	-	78	88
Softball - youth & adults	975	873	862	851	820	661	153	532	623	687
Soccer - youth	900	900	900	900	900	900	886	880	860	800
Tennis	-	100	133	95	80	105	-	56	52	-
Track - youth	45	45	48	70	56	53	-	48	55	60
Volleyball - youth	274	252	288	278	275	310	324	-	364	330
Number of Summer/Swamp camp participants	689	662	755	515	540	584	209	240	240	237

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

<b>Function / Program</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>
<b>Business - type Activities:</b>										
Waterworks										
Number of metered customers	21,173	21,373	21,386	21,498	21,632	21,811	22,032	21,875	21,853	21,863
Water Consumption (million gallons per year)	2,245	2,282	2,171	2,147	2,160	2,167	2,185	1,888	2,042	2,156
Number of work orders issued	20,298	21,662	20,404	20,859	21,684	21,155	18,013	16,325	18,953	21,072
Wastewater										
Number of metered customers	18,314	18,503	18,487	18,574	18,708	18,855	19,043	18,869	18,863	18,869
Sewerage treatment (million gallons per year)	1,279	1,301	1,233	1,210	1,244	1,213	1,243	905	1,215	1,220
Number of work orders issued	1,804	1,704	1,782	1,825	1,450	1,758	1,748	1,693	1,097	1,198
Solid Waste Collection										
Waste collected (tons per year)	29,314	29,140	28,414	30,897	32,228	31,400	34,796	35,514	34,842	33,135
Residencies receiving services	18,390	18,390	18,390	17,577	18,300	18,778	18,778	18,711	18,678	18,678
<b>Component Unit:</b>										
Library Service District, No. 1										
Number of books owned	265,522	270,482	242,982	240,168	253,255	272,723	277,308	273,408	269,107	253,724
Number of registered borrowers	33,875	34,902	36,527	37,969	39,806	37,665	35,822	36,635	37,870	39,064
Number of items circulated	237,571	244,501	227,930	230,992	238,509	254,231	199,496	210,940	218,750	239,379

Source: Various Parish Departments

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

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

\* Data Not Available.

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

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

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

<b>Function / Program</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>
<b>Primary Government:</b>										
Governmental Activities:										
Public Safety										
Fire Stations	22	22	21	22	22	22	22	22	22	22
Fire Hydrants	525	525	525	530	542	548	548	548	571	571
Public Works										
Drainage Lines (miles)	40.56	40.56	40.56	41.41	41.53	41.6	41.6	41.6	43.48	43.48
Number of Pump Stations	52	52	52	53	55	55	55	55	58	58
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	876	907	917	917	917	979	979
Culture and Recreation										
Parks owned	19	19	27	27	27	27	27	27	27	27
Parks maintained	41	41	52	52	52	52	52	55	56	56
Business-type Activities:										
Waterworks										
Plant Production Capacity (millions of gallons per day)	21	21	19	19	19	19	19	19	19	19
Water Mains (miles)	51.39	51.39	51.39	52.12	53.26	53.67	53.67	53.67	56	56
Water Storage Capacity (millions of gallons)	10.7	10.7	10.6	10.6	10.6	10.6	10.6	10.6	10.6	10.6
Wastewater										
Number of Lift Stations **	351	351	337	337	338	338	338	338	338	338
Sewer Lines (miles)	67.39	67.39	67.39	67.39	69.37	69.37	69.76	69.76	71.93	71.93
Maximum Daily Treatment Capacity (millions of gallons per day)	11.50	11.50	11.50	11.50	11.50	11.50	11.50	11.50	11.50	11.50
<b>Component Unit:</b>										
Library Service District, No. 1 Number of Libraries	6	6	6	6	6	6	6	6	6	6

Source: Annual Road Maintenance Manual  
Various Parish departments

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

\* Data not available

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

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

Exhibit D-20

**Schedule of Insurance Policies in Force  
December 31, 2023  
(Unaudited)**

<b>Kind of Insurance Coverage</b>	<b>Insurance Company</b>	<b>Policy Amount</b>	<b>Policy Expiration</b>
Excess Property	AmRisk Insurance, LLC	153,982,348	05/01/24
Flood Insurance	Wright National Flood Insurance Company	21,017,000	09/10/24
Automobile Liability and Collision	American Alternative Insurance Corp.	10,000,000	05/01/24
General Liability	American Alternative Insurance Corp.	10,000,000	05/01/24
Public Officials and Employees Liability	American Alternative Insurance Corp.	10,000,000	05/01/24
Terrorism Insurance	Lloyds of London	5,000,000	05/01/24
Workers Compensation	Parish Government Risk Management Agency		01/01/24
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	05/01/24
Boiler & Machinery	Hartford Steam Boiler	50,000,000	05/01/24

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 2025





## 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.

