

# Annual Budget 2011



## Parish of St. Charles

**V.J. St. Pierre: Parish President**

**Grant M. Dussom CPA: Finance Director**

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2010-0227

INTRODUCED BY: V.J. ST. PIERRE, JR., PARISH PRESIDENT  
(DEPARTMENT OF FINANCE)

ORDINANCE NO. 10-11-1

An ordinance to approve and adopt the appropriation of Funds for the St. Charles Parish Consolidated Operating and Capital Budget for Fiscal Year 2011.

WHEREAS, in accordance with Article V, Section B of the St. Charles Parish Home Rule Charter and Louisiana Local Government Budget Act (R.S. 39:1301 et. seq.) the Parish President has submitted the St. Charles Parish Consolidated Operating and Capital Budget for Fiscal Year 2011 to the St. Charles Parish Council to wit:

- Section I General Fund
- Section II Special Revenue Funds (11)
- Section III Capital Projects Funds (4)
- Section IV Debt Service Funds (7)
- Section V Enterprise Funds (3)

WHEREAS, in accordance with Article V, Section C of the St. Charles Parish Home Rule Charter, the Parish President has submitted a Budget Message to the St. Charles Parish Council; and,

WHEREAS, the Parish Council has taken under advisement the study of the Consolidated Operating and Capital Budget.

**THE ST. CHARLES PARISH COUNCIL HEREBY ORDAINS:**

**SECTION I.** That in accordance with Article V, Sections D and E of the St. Charles Parish Home Rule Charter and with the Louisiana Local Government Budget Act (R.S. 39:1301 et. seq.), the St. Charles Parish Council does hereby ordain to adopt the 2011 St. Charles Parish Consolidated Operating and Capital Budget attached hereto and made a part hereof and identified herewith as "Exhibit A" and "Exhibit B", to become effective January 1, 2011.

**SECTION II.** That said budget shall become effective January 1, 2011.

The foregoing ordinance having been submitted to a vote, the vote thereon was as follows:

YEAS: SCHEXNAYDRE, RAYMOND, TASTET, BENEDETTO, HOGAN, COCHRAN, NUSS  
 NAYS: AUTHEMENT  
 ABSENT: LAMBERT

And the ordinance was declared adopted this 8th day of November, 2010. The provisions of this Ordinance shall become effective January 1, 2011.

CHAIRMAN: Billy Raymond, Sr.  
 SECRETARY: Barbara Jacob Decker  
 DLVD/PARISH PRESIDENT: November 9, 2010  
 APPROVED: [Signature] DISAPPROVED: \_\_\_\_\_  
 PARISH PRESIDENT: [Signature]  
 RETD/SECRETARY: November 16, 2010  
 AT: 3:50 pm RECD BY: [Signature]

Excluding Amendment No. 25  
which is hereby line item  
Vetoed. [Signature]

THIS ORDINANCE WAS RETURNED BY THE PARISH PRESIDENT ON 11-16-10 AT 3:50 PM AND AMENDMENT NO. 25 HAS BEEN DISAPPROVED BY THE PARISH PRESIDENT. THEREFORE, AMENDMENT NO. 25 OF THIS ORDINANCE SHALL BE PRESENTED TO THE COUNCIL AT ITS NEXT REGULAR MEETING TO BE HELD ON 11-22-10 AT 6:00 PM.

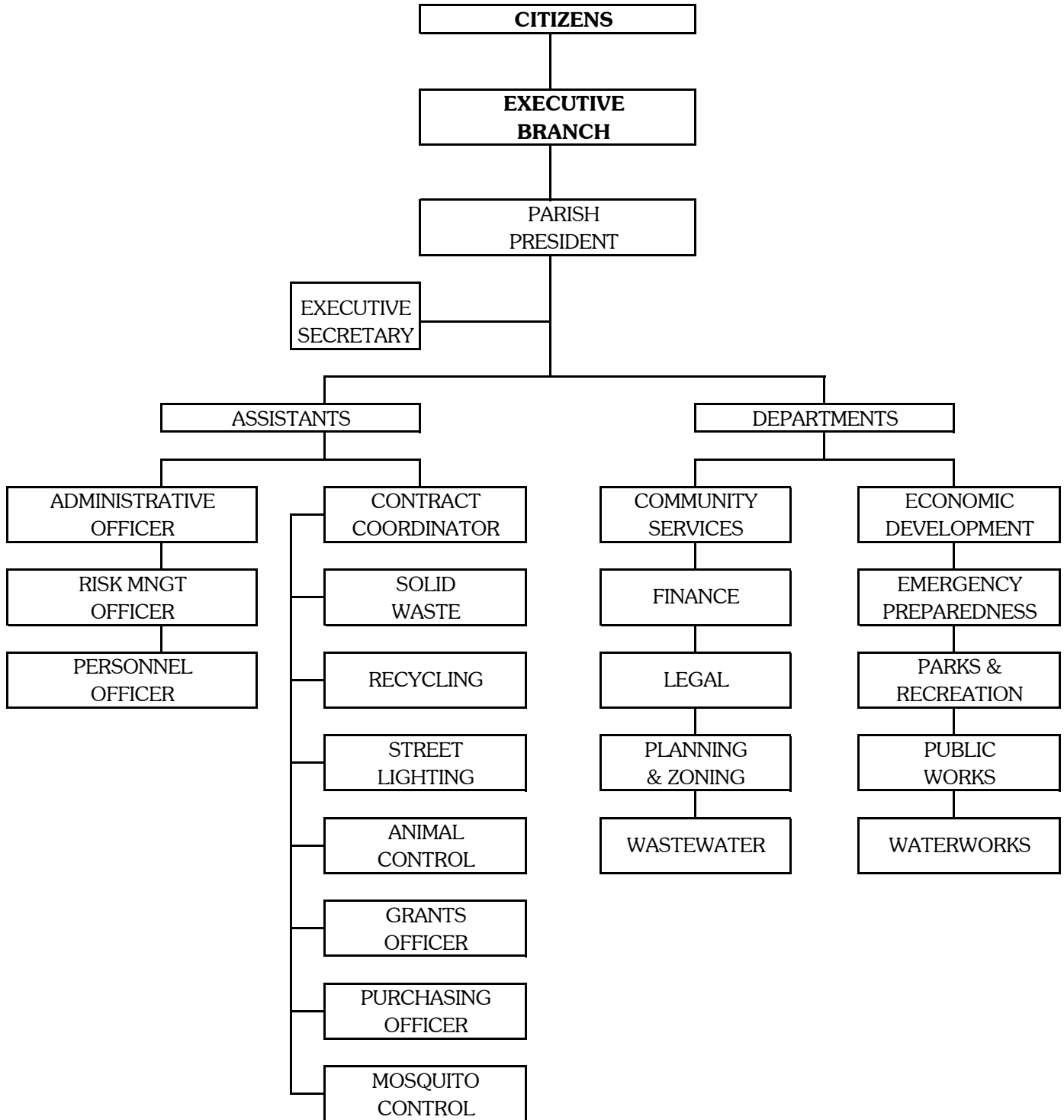
ORDINANCE RECONSIDERED BY PARISH COUNCIL NOVEMBER 22, 2010  
VOTE:

YEAS: RAYMOND, TASTET, BENEDETTO, COCHRAN, LAMBERT, NUSS  
 NAYS: SCHEXNAYDRE, AUTHEMENT  
 ABSENT: HOGAN

ORDINANCE APPROVED AND SHALL BECOME LAW IRRESPECTIVE OF THE VETO OF THE PARISH PRESIDENT.

# Parish of St. Charles

## Organizational Chart



**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.

**Goals**

- To expedite the construction of a West Bank hurricane protection levee.
- To create responsible, accessible and responsive government that has sound financial and administrative practices.
- To establish a well-maintained and future-oriented infrastructure with emphasis on effective drainage.
- To establish predictable, compatible land uses through zoning and comprehensive planning.
- To develop a comprehensive parks and recreation program that provides an array of services for all citizens.
- To build a diverse economy with the ability to sustain during economic changes.
- To promote a parish that is safe, environmentally conscious and provides cultural and aesthetic enjoyments.
- To develop a work place that attracts and retains committed, self-directed and creative team members as its workforce

**Accomplishments**

- St. Charles Parish officials submitted a permit application to appropriate regulatory agencies, including the Corps of Engineers, for Phase II of the West Bank hurricane protection levee, to be built south of Luling's Willowridge and Willowdale subdivisions.
- Parish officials entered into a cooperative endeavor agreement with the Lafourche Levee District for the construction of levee Phases II and III.
- GCR Engineering completed modeling work for Phase III of the levee, also known as the Ellington Phase. Phase III will join the partially-constructed Magnolia Ridge levee (Phase I) to the Phase II south of Boutte.
- Parish officials participated in the engineering review process and construction of the federal West Bank and Vicinity levee. The levee will run from Jefferson Parish (South of Highway 90) to the Davis Diversion guide levee and finally tie in to the Mississippi River levee in Ama. This will provide storm surge protection for Ama residents
- The parish has incorporated social media into its emergency and community communication efforts. Residents may visit the parish on Twitter at [twitter.com/stcharlesgov](https://twitter.com/stcharlesgov) and Facebook at [facebook.com/stcharlesgov](https://facebook.com/stcharlesgov) to interact and share ideas.
- The Wastewater Department performed a billing audit, determining 121 customers were not being charged appropriately.

- The Public Information Office is providing open access to videos of public meetings for viewing online at [vimeo.com/stcharlesgov](https://vimeo.com/stcharlesgov).
- Public Works implemented an improved internal method to track project costs and progress.
- Animal Control continues weekly 'Pet of the Week' video features on YouTube and Channel 6.
- Public Information implemented twice-annual 'Info Tours' to give residents an opportunity to visit infrastructure sites and interface with parish officials and department heads. Tours are held on Saturdays in the spring to accommodate working residents.
- The Technology Office installed a new telephone system in all courthouse administrative offices. Residents can easily express their opinions on the actions of St. Charles Parish government through forms on the parish website. Online forms make it easy to report street light outages, garbage pickup issues and drainage issues
- Waterworks replaced 8,700 feet of 8-inch cast iron water line with 12-inch PVC piping along Old Spanish Trail in Boutte using state LGAP funding in the amount of \$142,800.
- Waterworks began construction of a 6-million-gallon per day water treatment plant at the New Sarpy waterworks site.
- Waterworks installed two 18-inch polyethylene water lines under the Mississippi River to tie East and West Bank water systems, resulting in additional capacity for the parish during emergencies and the ability to divert water as needed.
- Waterworks refurbished two elevated tanks and two ground water storage tanks, and repainted towers in Taft and St. Rose.
- The SCP Emergency Operations Center received a Federal Hazard Mitigation grant to acquire one repetitive loss home at a cost of \$278,176 and elevate 16 severe repetitive loss homes at a cost of \$3,028,766.
- Public Works cleaned approximately 36.5 miles of infrastructure, drainage ditches, canals and culverts, and replaced undersized culverts in conjunction with its ramped-up maintenance program.
- Geographic Information Systems began collecting Global Positioning System data of the parish's drainage network, beginning in Destrehan. This information has helped identify the direction of water flow, along with drainage features that show areas prone to flooding.
- Contractors completed or are close to completing the installation of automatic bar screen cleaners for the Almedia, Ama, Cousins, Schexnaydre and Paradis pumping stations, which keep them running at capacity during rain events.
- Public works replaced three canal bridges along Primrose Drive to increase the canal's flow capacity, aiding drainage in Coronado Park and Mimosa Park subdivisions.
- The parish continues to purchase and install secondary backup generators at pumping stations.



- Lift stations and a force main were installed in the Beaupre Drive area of Luling to solve wastewater issues in the area.
- The headworks were repaired at the EB wastewater plant, correcting damage caused by hydrogen sulfide gas.
- A new vacuum truck and culvert trailer were purchased to speed the cleaning of existing interior drainage infrastructure.
- Wastewater purchased three additional lift stations and standby emergency generators for the WB wastewater plant and oxidation pond.
- The parish received a \$479,348 Community Development Block Grant for sewer improvements on Sharon and Acorn streets in Boutte.
- The parish secured a \$6.5 million low-interest loan to fund needed sewer upgrades and repairs to the Hahnville treatment plant.
- Public Works began cleaning the Borrow Pit Canal along Airline Hwy. to allow for better drainage capacity in subdivisions south of Airline Highway.
- The St. Charles Parish Department of Planning and Zoning secured a grant to complete a comprehensive land use plan.
- The parish contracted with planning firm Wallace, Roberts and Todd (WRT) to begin the St. Charles Parish Master Land Use Plan process. The firm established a 30-member Land Use Plan Steering Committee to guide the process. The parish also held 10 St. Charles 2030 visioning public meetings throughout the parish, with 534 residents participating. Residents may still provide input at [stcharles2030.blogspot.com](http://stcharles2030.blogspot.com).
- The St. Charles Parish Council adopted the St. Charles 2030 Land Use Plan Vision Statement, while WRT completed Phase II of the St. Charles 2030 Land Use Plan: 'Existing Conditions.'
- The parish completed seven zoning and/or subdivision amendments and assisted the St. Charles Parish Council with another four code changes, ensuring the code remains relevant to current-day uses.
- The St. Charles Parish Information Technology Office established a Geographic Information Systems coordinator position, who is acquiring essential data for the development of smart growth related to the St. Charles 2030 Land Use Plan, including the acquisition of parish drainage information for the Urban Storm Water Project.
- Information Technology assisted the Planning Department in gathering zoning data. The office also completed local addressing updates for the 2010 Census, adding over 100 housing units to the census list.
- Planning and Zoning reduced the application fees for home occupational licenses not requiring a hearing to \$25.



- Recreational infrastructure improvements undertaken by the St. Charles Parish Department of Parks and Recreation include:
  - Repainting all structures and installing water fountains at both East and West Bank Bridge Parks.
  - Adding a permanent block backstop and reconditioning the ball field at the East Bank Bridge Park.
  - Constructing a ball field, pavilion and parking lot at Killona Park.
  - Developing a ball field, basketball court and parking lot at J.B. Green Park in Des Allemands.
- The Recreation Department realized increased participation in girls' softball (additional 40), mens' softball (additional 30), boys' basketball (additional 46), girls' volleyball (additional 180) and boys' football (additional 88).
- St. Charles Parish hosted two state and three USSA baseball tournaments.
- Recreation partnered with Community Services to provide lunch meals at summer camp sites, reporting a 33 percent increase in participation.
- The department began an annual Easter Egg Hunt at the WB Bridge Park.
- Recreation contracted with WRT to provide development of a master plan for parks and recreation to guide infrastructure decision making.
- A survey and conceptual design of Montz Park improvements was completed, with Phase I under construction in 2010.
- The parish received state grant funding to build a walking trail in the new Rathborne Park, to be located south of Lakewood subdivision in Luling.
- Wetland Watchers Park in Norco is close to completion with a nature trail, outdoor classroom, boat launches and pavilions.
- Ormond Park in Destrehan is undergoing an extensive redesign.
- Saint Charles Parish has seen steady economic growth and retention despite a downturn in the national economy.
- The St. Charles Parish Department of Economic Development and Tourism helped launch the Edible Enterprises Food Technology Incubator in Norco, where about 10 entrepreneurs create food goods for sale.
- Bollinger Shipyard office in St. Rose announced its retention and expansion, as has Kongsberg Maritime Inc. in St. Rose's James Business Park.
- An Air Products Hydrogen Plant is set to be built at the Monsanto site in Luling. The project will add employees as well as reduce emissions at Monsanto.
- Bisso Towboat Company constructed its headquarters in Luling.
- Carrier Transicold constructed a facility in St. Rose.

- FedEx Freight decided to relocate and begin construction of a new facility in St. Rose.
- Ram Tool relocated to its newly constructed facility in St. Rose.
- MR Pittman Construction decided to relocate its headquarters to a new office facility to be built in St. Rose.
- Valero announced plans to build a biodiesel refinery within the footprint of its existing facility in New Sarpy.
- A new economic development / marketing video were completed for St. Charles Parish and can be viewed anytime on the parish website.
- The parish secured a \$2 million federal grant to cover the expense of installing a rail spur at the to-be-built intermodal industrial park in Killona.
- Parish staff members implemented spring and fall Trash Bash programs using grants from Keep Louisiana Beautiful. The spring events attract over 300 volunteers from industry, schools and the community.
- Planning and Zoning's Coastal Zone Management section completed 14,500 feet of Lake Salvador shoreline armoring using \$2.3 million in grant funding.
- Approximately 38 blighted houses were demolished, approximately 850 grass complaints were addressed, and Planning and Zoning resolved 1,394 permit and code violations.
- Waterworks received a regional award for 'Best Tasting Water' in Louisiana from AWWA and repeated the honor in 2010.
- The parish implemented monthly recycling drop-off sites in New Sarpy on the East Bank and Luling on the West Bank. Each event brings in an average of 6 tons of material.
- EOC was awarded State Capital Outlay funding of \$945,600 for the construction of a new Emergency Operations Center. Land for the project was purchased adjacent to the courthouse.
- Animal Control purchased a utility trailer for use in animal shelter hurricane evacuations using \$1,000 in grant funding from the Humane Society of the United States.
- Animal Control helped host two first-annual fundraising / social events, including Bark at the Bridge Park and Willowdale's Krewe of Muddy Paws.
- A recreational path was constructed on the West Bank Mississippi levee from Elm St. in Hahnville to Davis Dr. in Luling, with phases to follow to the Davis Diversion in Ama. Similar paths continue construction from Ormond Boulevard to Harding Street on the East Bank.
- Community Services reported a 200 percent increase in the number of homes weatherized in 2009.
- The Youth KREWE program produced five CNAs, three phlebotomists and eight college-enrolled students.

- The St. Charles Parish Retired and Senior Volunteer Program hosted a second annual Hurricane Conference to better prepare senior citizens for storms
- RSVP, Recreation and St. Charles Council on Aging Inc. offer many social and recreational opportunities for seniors, including a Mardi Gras Ball, the Senior Olympics and Red Hat Society.
- The St. Charles Parish Office of Public Information provides regular video updates on the work and commitment of parish employees.
- Parish departments continue to organize and conduct training programs for all employees with guidance from a newly-hired training coordinator and the parish risk manager.
- Government Buildings oversaw the installation of a 1,250- kilowatt generator that will power the courthouse during emergencies, making response more comfortable for workers stationed at Emergency Operations and allowing government functions to get up and running as soon as possible.
- The Department of Community Services empowered over 30 disconnected youth by employing them to beautify and educate the community about energy conservation through the Tri-Parish Youth Restoration Corps and Youth KREWE programs.
- The Personnel Department continues to hold annual Civil Service Awards / Training breakfasts to honor years of service and perfect attendance. In 2010, over 80 employees were honored.



# ST. CHARLES PARISH

## OFFICE OF THE PARISH PRESIDENT

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VJ. ST. PIERRE, JR.  
PARISH PRESIDENT

October 26, 2010

To: The citizens of the Parish and 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 2011 Consolidated Operating and Capital Budget.

This document follows an intensive examination and review process that began in May of this year. It is a reflection of the financial plan for providing essential governmental services to the public for 2011. Our community is growing quickly and the Parish must be able to meet the increased demand for services. Unlike a private business, St. Charles Parish has a broad range of responsibilities in providing these services. This budget covers these responsibilities and addresses the needs of the citizens of our Parish.

The priorities I have incorporated into this document are as follows:

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

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

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

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

Parish parks will be maintained to provide recreational opportunities for our citizens.

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.

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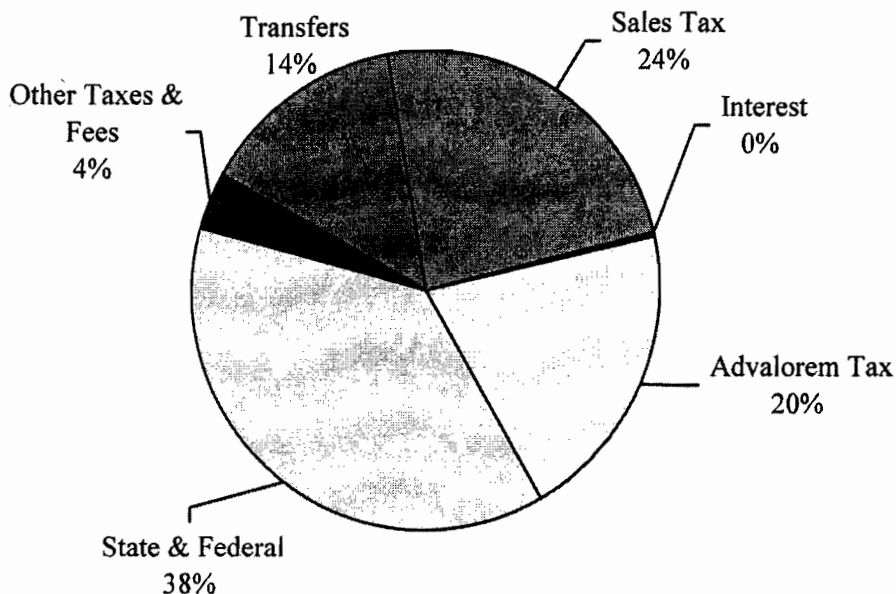
## BUDGET OVERVIEW & HIGHLIGHTS

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The summary of the operating and capital budget for governmental funds for 2011 includes revenues and other financing sources of \$101 million plus estimated fund balances carried over from 2010 (beginning fund balances) of \$65 million and expenditures of \$145.9 million. The summary of operating and capital budget for proprietary funds includes revenues of \$27.3 million, cash expenses of \$23.5 million, non cash depreciation expenses of \$6.5 million, and capital outlay of \$8.1 million.

Sales tax collections equal 24% of budgeted revenues, and ad valorem taxes equal 20% for governmental funds. The remaining sources of revenue for governmental funds are shown below.

### Revenue Sources - Governmental Funds



User fees provide 82% of the revenues in proprietary funds. The remaining 18% comes from interest earnings, transfers from General Fund, and Grants.

Over the past ten years, the Parish's sales tax collections have varied by as much as 19%. The volatility of sales tax collections is primarily due to the varying industrial activity in the Parish and in recent years, the current state of the United States Economy. The Parish's sales tax collection office does expect an overall decrease in Sales Taxes for the 2011 year much like the unexpected decrease in Sales taxes experienced in Fiscal Year 2010.

## ST CHARLES PARISH HISTORY OF SALES TAX COLLECTIONS

Year		Collections	% Change
2002	Actual	18,046,778	
2003		18,043,802	-0.02%
2004		20,304,469	11.13%
2005		24,488,947	17.09%
2006		28,935,942	15.37%
2007		29,571,280	2.15%
2008		32,221,164	8.22%
2009		32,710,536	1.50%
2010	Projected	27,595,045	-18.54%
2011	Budgeted	24,904,528	-10.80%

Throughout this budget message, I have made comparisons to the Parish's 2009 financial information because it is the most recent audited financial information available. Expectations of the estimated 2010 financial information, the original 2010 budget and the proposed 2011 budget are also presented herein.

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### GENERAL FUND

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The ending 2009 General Fund balance of \$35.5 million was approximately \$7.7 million less than that of 2008. The ending fund balance for 2010 is estimated to be \$33.2 million. The 2011 budget includes \$25.9 million of expenditures in excess of revenue budgeted which will leave an ending fund balance of approximately \$7.4 million. Included in these expenditures are transfers totaling \$14 million. The largest transfers of \$12.5 million and \$1.3 million are budgeted for the West Bank Hurricane Protection levee construction fund, and the purchase of land for a new boat launch located on Highway 90 as well as Capital Outlay for the Recreation Department. Other transfers include the following operating subsidies: \$200,000 for RSVP and \$30,700 for Solid Waste.

Year 2011's budgeted revenues are not enough to cover the budgeted expenditures. This will require the use of accumulated fund balance to fund a majority of the projected expenditures.

For several years, the General Fund has not been able to recoup indirect cost from several funds because of their financial condition. In 2009, over \$1.6 million was not reimbursed from Waterworks, Wastewater, Roads and Drainage, and Recreation. Another \$381,000 was not reimbursed from the Workforce Investment Act fund.

The General Fund is heavily dependent upon sales tax revenue as a funding source. Currently, forty-one percent (41%) of its revenue is derived from sales tax. Sales tax

revenue can vary significantly from year to year as can be seen in the schedule above. For this reason a sufficient fund balance must be maintained in the General Fund to continue current operations during periods of economic downturn. I recommend that the General Fund' fund balance not be allowed to be reduced any further. I also recommend that the Parish Council consider adopting financial policies that include requirements for reserve cash balances.

It should be noted that the General Fund is providing seventy-four (74) percent of the cost of the Summer Feeding Program. This program was started with Federal funds many years ago. In 2009, approximately \$25,000 was received in Federal funds and the General Fund provided approximately \$52,000 for a total cost of \$78,000. Of this total, \$22,546 (29% of total expenses) was paid to the St. Charles Parish School Board for use of busses, schools and a per meal fee. Approximately 8,007 meals were served at a cost of \$9.70 each. Changes in this program will be required if it is to be continued.

The other major allocations included in this budget are funding of \$8.1 million for Emergency Preparedness, which includes funding of \$3.3 million directly from the General Fund with the remaining funding coming from Hazard Mitigation Grants, the Department of Homeland Security, Department of State Treasury, etc, \$7.8 million for operating and maintaining general governmental buildings, including \$2 million for converting the old jail into much needed office space and approximately \$1.9 million for the new Parish Community Center, \$2.5 million for Planning & Zoning, CZM and Building Codes, \$1.76 million for the District Attorney, \$1.7 million for the Sheriff's office, including the feeding and housing of parish prisoners, \$1.2 million for the court system, \$1.05 million to Parks and Recreation for land acquisition for the Highway 90 Boat Launch as well as capital outlay, and \$200,000 to supplement the operations of RSVP program.

The requested budget for Personal services in the General Fund is increasing approximately \$168,000 from the 2010 original budgeted amount. Included in this cost are increases discussed later in this message.

Operating subsidies for the Sunset Drainage District and the German Coast Farmers Market are not included in this budget and are being left up to the discretion of the Council.



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## SPECIAL REVENUE FUNDS

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It is estimated that the fund balance of the Parish's Special Revenue Funds will decrease by \$12.8 million from that of 2009. Expected revenues budgeted for 2011 are not sufficient to cover recurring expenses and capital outlay. Accumulated fund balance is therefore being used to fund capital projects. Once the accumulated fund balance is depleted, there will be no money available for capital expenditures. Proposed capital expenditures for 2011 are approximately \$4.9 million more than that originally budgeted for 2010. The fund balances previously used for capital outlay have been used for drainage, road, and recreation projects.

Please note that new Funding sources for capital outlay will be required to continue implementation of the master drainage plan. The increased sales taxes experienced in recent years was used for several of these projects; however, it does not begin to address the drainage issues this Parish faces coupled with the current state of the economy and the significant decreases in Sales Tax collection the Parish is currently witnessing and will continue to witness in the foreseeable future. It should also be noted that we are currently budgeting approximately \$35.1 million of Roads and Drainage projects for 2011. Should these projects be implemented, the unrestricted fund balance will be depleted to approximately \$9 million, down from the \$22.6 million expected to remain as of 12/31/2010.

The Road and Drainage M&O Fund is also heavily dependent upon sales tax revenue as a funding source. Over thirty-two percent (32%) of the revenues expected in 2011 are estimated to come from sales tax. Since sales tax revenue can vary significantly from year to year, a sufficient fund balance must be maintained to continue current operations during periods of economic downturn. The fund balance in this fund should be held at a level high enough to cover emergency expenditures, including flood and hurricane events.

Grass cutting and field maintenance consumes the largest portion of the Department of Parks and Recreation's budget. New parks and responsibilities are added with each new subdivision. The Department maintains over 290 acres of parks and ball fields at 91 locations throughout the Parish. The department's budget includes estimated expenditures of \$4.8 million, including \$1.5 million of Capital Outlay expenditures. These expenditures are \$1.1 million above the revenue that is expected to be generated in 2011. As a result of this deficit, there is a budgeted \$1.3 million transfer from the General Fund to Recreation. The budgeted expenses in this fund are approximately \$293,000 under the original budget of 2010. 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.

I want to call to your attention that 2011 is the last year the Parish Council can levy the ad valorem tax for Mosquito Control. I am requesting that the Parish Council

call an election in 2011 to authorize the Parish to continue levying these taxes in 2012 and beyond.

The General Fund has provided funding for the Retired Senior Volunteer Program. Contributions are now higher than the funding provided by the state and local grants. This budget includes a subsidy of \$200,000 and the fund is estimated to begin 2011 with approximately \$101,000.

Expenditures in the Road Lighting Fund have increased over the years due to the increased cost of lighting and the increased capital needs in our growing Parish. It is estimated to have an ending fund balance of \$906,000.

Expenditures in the Mosquito Control Fund have also increased. The cost of increased surveillance and suppression for encephalitis are primarily responsible for these increases.

Personal Services in the Parish's Special Revenue Funds are expected to increase by \$181,745 from that originally requested in 2010. All Special Revenue funds are budgeted to provide an acceptable level of service to the public during 2011 and ending fund balances met the minimum recommended level, with the exception of Retired Senior Volunteer Program. However, to insure sound financial operations and capital improvements, changes are required for some of the Special Revenue Funds. Long term capital improvement funding for Roads and Drainage must be obtained, and the functions of the Department of Parks and Recreation, Mosquito Control and Retired Senior Volunteer Program must be maintained within budget constraints.

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## **CAPITAL PROJECT FUNDS**

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Ending fund balance in the Parish's Capital Project Funds is expected to increase to \$957,000 by the end of 2011. Included in the 2011 Capital Outlay expenditures are \$17 million for the construction of the West Bank Hurricane Protection Levee. This project is of extreme importance to the West Bank of our Parish and even though its total funding is far beyond the capacity of our Parish we must continue to work for its permitting and construction. To date, the engineering company responsible for acquiring the required permits for the West Bank Hurricane Protection Levee estimates that the total cost to construct the levee with one hundred year protection will be over \$150 million.

Proceeds of the 1996 one percent sales tax bond issue and the Public Improvement Sales Tax Bond Construction Fund are now depleted. In previous years, this money funded projects addressing the major drainage problems identified by the Master Drainage Plan and Wastewater projects. As you are aware, this has not solved all of the Parish's drainage problems, but it has afforded some degree of relief to a number of our Parish's citizens. Funding to implement the remainder of the master drainage

plans' recommendations far exceed the Parish's current financial capabilities and further construction will require additional funding sources.

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## **DEBT SERVICE FUNDS**

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

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## **ENTERPRISE FUNDS**

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For years the Solid Waste Collection & Disposal fund was self-sufficient by utilizing customer service charges to fund the program. The Parish's businesses and industry were not burdened with additional ad valorem or sales taxes to pay for a service they were not using. Rate adjustments as recommended in past budget messages were not implemented, therefore, the General Fund had to subsidize this fund \$888,400 between 2002 and 2010.

Only half of the Wastewater rate adjustments recommended by the 2005 and 2006 Wastewater rate studies were implemented, due to the hardship recent adjustments have caused our citizens. Therefore the Wastewater system has not reached the full 15% residual. This has caused a corresponding decrease in the Wastewater Funds unreserved net assets. The new reporting requirements of GASB 34 dictate the separation of Net Assets into four different groups: Amount invested in Capital Assets Net of Related Debt, Restricted for Debt Service, Restricted for Capital Projects, and Unrestricted. 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. The Parish has received approval for a \$6.5 million, 0.95 percent 20 year loan from LDEQ for the purpose of repairing 6 Lift Stations Vital to the Parish, as well as major repairs for the Parish's Eastbank and Westbank WasteWater Treatment facilities. The principle and interest payments on the this loan will be subsidized from the General Fund at an amount of approximately \$360,000 per year, which is included in the ½ % Public Improvement Sales Tax Bond Reserve Fund.

In order to relieve the Waterworks from violating the bond covenants for the Waterworks revenue bonds, the water user rate was adjusted effective January 1, 2005. Another adjustment was implemented in June of 2006, to provide funds for capital projects required to maintain the integrity of the system. The Parish sold \$24 million in new money bonds for the construction of additions, extensions and improvements to the Parish's combined waterworks plants and systems. On September 22, 2008, St. Charles Parish signed a contract with M.R. Pittman Group, LLC for the construction of the East Bank Water Treatment Plant Upgrade. The total contract price for this upgrade is \$26,450,000 which will be funded in part by an

\$8.2 million transfer from the General Fund which will occurred in 2009, with the remaining funds coming from the proceeds of the Series 2007A Water Revenue Bonds and the 2007B and 2007C Water Revenue Refunding Bonds.

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## **PERSONAL SERVICES**

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Personal Services, wages and benefits, are budgeted to increase 11% in the governmental funds and 8% in proprietary funds over the estimate for 2010. Also included in this budget is a 2.2% cost of living increase for our employees and up to 3% in merit raises for eligible employees. This budget also includes funding for up to a 15% increase for employee health insurance coverage, life insurance, and employee disability insurance.

Medical insurance benefits for Parish employees have increased approximately 99% from 2000 to 2009. In 2000, the Parish paid \$488 per month for family coverage and is currently paying \$1,085 per month. That is an additional \$7,164 per employee with family coverage. This year an employee pays only \$150 (average) per month for family coverage and \$57 per month for individual coverage.

The Parish's contributions for the Parochial Employees Retirement System have also increased. In 2003 the Parish paid 7.75% (\$1.1 million) for employee retirement contributions. This increased over the years and is 15.75 % for 2010 and 2011. The 2011 cost to the Parish is estimated at \$3.3 million.

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

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## **FUTURE REQUIREMENTS**

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The goal in preparing this budget was to provide the same level of Parish services without increasing taxes. However it is important to note that in doing so, the fund balance of the General Fund and the Road and Drainage Maintenance and Operations Fund have been drawn down considerably. There are still millions of dollars of drainage improvements that are necessary along with Wastewater and Water system improvements. Funding for these projects must be secured before these improvements can be budgeted. I think it is vital that we budget the funds for these projects now, as opposed to delaying them, which could possibly lead to higher costs and thus a greater drain on the fund balance.

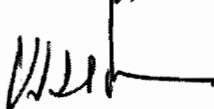
The Government Accounting Standards Board (GASB) has issued rules (GASB Statement 45) regarding how public agencies must account for and fund Post Employment Benefits. In previous budgets, amounts were included to fund Post Employment Benefits but until a proper funding mechanism can be established, it was decided to remove this from the 2011 budget as the probability of funding these benefits in 2011 is highly unlikely, and as such, this amount will be included in the

2012 budget. To date, the total liability, which will be required to be funded, stands at approximately \$3.7 million and will continue to increase.

Final decisions in budgetary matters belong, quite properly, to the Legislative Branch. On the way to those final decisions, I hope that you will find our work in proposing this budget to be intelligent, honest, cooperative and helpful.

In closing, I want to thank the staff of the Finance Department, the Chief Administrative Officer, the Finance Director, and other department heads and staff who worked with us for their dedication and cooperation in preparing this proposed budget. My staff and I stand ready to answer your questions as best as we can.

Sincerely,

A handwritten signature in black ink, appearing to read 'V.J. St. Pierre, Jr.', with a horizontal line extending to the right.

V.J. St. Pierre, Jr.  
Parish President

**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 2011 Annual Operating Budget was as follows:

June 7	Instructional letter forwarded to departments by CFO
July 31	Deadline for submission of budget requests
Aug – Sept.	Budget draft reviewed by Parish President
Sept 30	President’s budget submitted to Council
Oct 26, 28 and Nov 2	Council Budget Hearings
Nov 8	Council Approval of Budget – actual approval Nov 22
Jan 1	Effective Date of current expense budget

When budget-request packets were sent to the various departments and agencies in June 2010, 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 2011 budget requests. Special revenue fund requests are limited by the level of resources available from their dedicated revenues.

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

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

**Budgetary Structure**

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

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

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

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

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

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

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

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

## **Financial Policies**

### **Auditing, Accounting and Financial Reporting**

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

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

### **Basis of Accounting**

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

Governmental fund revenues resulting from exchange transactions are recognized in the fiscal year in which the exchange takes place and meets the government's availability criteria (susceptible to accrual). Available means that the resources will be collected within the current fiscal year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current fiscal year. Charges for



services, fines and forfeitures, and most governmental miscellaneous revenues, including investment earnings are recorded as earned since they are measurable and available. The Parish's definition of available means expected to be received within sixty days of the end of the fiscal year.

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

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

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

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

### **Budgetary Accounting**

Formal budgetary accounting is employed as a management control device during the year for the General Fund, Special Revenue Funds (except for the Criminal Court Fund), 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 (excluding the Criminal Court Fund), 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 principals (GAAP).

## **Budgetary Process**

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

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

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

The Council adopted budgets on all of its funds, except for the Criminal Court Special Revenue Fund, which is specifically excluded from the budgetary requirements of the Louisiana Local Government Budget Act. Governmental funds are adopted on a modified accrual basis of accounting and proprietary fund budgets are adopted on an accrual basis.

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

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

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

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

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

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

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

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

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

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

### **Debt Level and Capacity**

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

The outstanding bonds secured by ad valorem taxes consist of general obligation bonds. These bonds totaled \$23,670,000 as of 12/31/09. In accordance with Louisiana Revised Statute 39:562, the Parish is legally restricted from incurring long-term bonded debt secured by ad valorem taxes in excess of ten percent of the assessed value for taxable property in the parish for any one purpose. The statutory debt limit for the Parish as reported at December 31, 2009 was \$115,133,441.

### **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.

## **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 expenditure is 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.

## **Stabilization of Funds**

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. 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. The budget stabilization designation for the year ending December 31, 2011 is projected to be approximately \$7.4 million based up projected 2011 expenditures of \$147.9 million. Consideration will be given to cash resources available to the fund when determining designations. On November 22, 2010, the St. Charles Parish Council adopted an ordinance requiring a minimum General Fund Balance of 5% of total budgeted governmental expenditures be maintained for the Parish at all times.

## **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. Sunset Drainage District of St. Charles Parish**

This is a special district located in St. Charles Parish that provides service to a limited number of parish citizens. The appointment of commissioners of the Sunset Drainage District of St. Charles Parish is made upon the recommendations of twenty-five of the landowners of the district. When there is a contest over the appointment of commissioners, the Council must give the appointment to the commissioner who is recommended by a majority in number of landowners in the district. The commissioners serve until their successors are appointed and qualified. While this 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. The District has a financial benefit from the Parish because the Parish has assumed the obligation to finance the deficits of and provide substantial financial support to the District. It is reported as a discretely presented component unit.

The Sunset Drainage District of St. Charles Parish has a fiscal year ending December 31. Separate audited financial reports, which include additional information that may be required of the District, are prepared by *T. S. Kearns & Co.* and can be obtained by contacting their office directly at 501 Canal Boulevard, Thibodaux, LA, 70301. More detailed information regarding operational results is available from the Parish for the period ending December 31, 2009.

**4. 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 July 31. Separate audited financial reports containing additional information that may be required of the District, can be obtained from *LaPorte, Sehr, Romig & Hand* at 110 Veterans Memorial Boulevard, Suite 200,



Metairie, LA 70005-4958. More detailed information regarding operational results is available from the Parish for the period ending July 31, 2009.

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.

### **Revenue Assumptions**

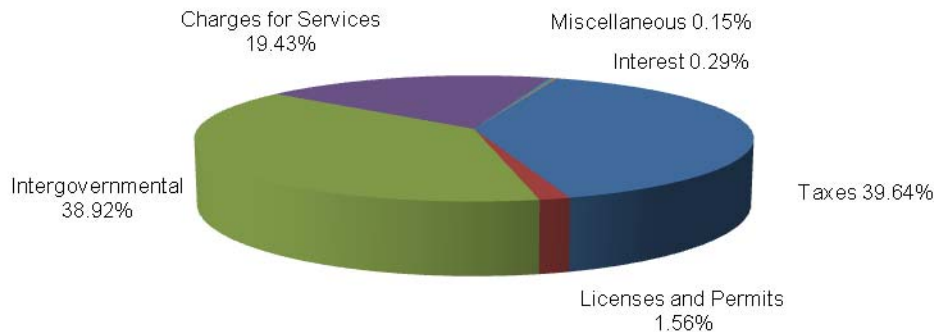
Total sources of governmental fund revenue, excluding transfers and internal charges, reflect an overall increase for 2011 of 28% as compared to the 2010 budget. This increase is due an additional \$18.4 million in FEMA Hazard Mitigation Grants for our Public Works and Emergency Operations Department. It should be noted that both Sales and Ad Valorem Tax collection are significantly down for 2010 and budgeted to further decrease in 2011. The following is a general overview of revenues, along with detailed discussions for the more significant items.

From 2004 through 2009, the Parish witnessed tremendous growth in Sales taxes, which was primarily attributed to the effects of Hurricane Katrina. Through September 30, 2010, sales and use tax collections are down by 17% compared to 2009. As a result, in 2011 we are projecting decreases in sales and use tax of \$2.6 million.

A comparison of 2010 and 2011 total sources of funds is as follows:

	2010 Budget	%	2011 Budget	%	% Inc./Dec
<b>Taxes</b>	56,144,363	50.96%	46,890,267	39.64%	-11.32%
<b>Licenses &amp; Permits</b>	1,570,301	1.43%	1,849,100	1.56%	0.14%
<b>Intergovernmental</b>	28,432,502	25.81%	46,037,994	38.92%	13.12%
<b>Charges for Services</b>	23,152,736	21.02%	22,975,913	19.43%	-1.59%
<b>Interest</b>	679,060	0.62%	339,470	0.29%	-0.33%
<b>Miscellaneous</b>	187,900	0.17%	183,175	0.15%	-0.02%
<b>Total</b>	110,166,862	100%	118,275,919	100%	7.36%

**2011 Sources of Funds  
(Excluding Internal Transfers)**



**Taxes**

The taxes revenue category includes ad valorem, sales, alcoholic beverage taxes, airport expansion agreement, and cable franchise taxes. With internal charges between funds excluded, taxes account for approximately 40% of total sources in the 2011 budget, as shown above.

Taxes, along with their associated interest and penalties, are projected to generate \$46.9 million of the total \$118.2 million generated externally in the 2011 budget. Sales tax reflects significant reductions attributed to the current state of the economy.

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

<b>History of Tax Collections</b>					
	<b>2005</b>	<b>2006</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>
<b>Ad valorem</b>	\$17,619,869	\$17,789,328	\$19,003,307	\$20,524,233	\$21,457,700
<b>Sales</b>	24,489,895	28,935,942	29,571,279	32,221,461	32,710,536
<b>Alcoholic Beverage Tax</b>	61,352	62,072	54,518	53,028	52,382
<b>Airport Expansion Agreement</b>	190,432	178,166	165,256	144,877	
<b>Cable TV franchise tax</b>	393,388	549,090	615,232	633,810	638,467
<b>Total</b>	<b>42,754,936</b>	<b>47,514,598</b>	<b>49,409,592</b>	<b>53,577,409</b>	<b>54,859,085</b>

### **Ad Valorem Tax**

Although ad valorem (property) taxes within the parish have witnessed modest growth in the last several years, due to a large amount of inventory coming off the tax rolls, the Parish is expected to have a loss of property tax revenue collected in 2011 of approximately \$1 million across its taxing districts. The 2010 tax roll for St. Charles Parish has an assessed valuation of \$1.12 billion. Of this amount \$98.8 million represents the valuation of exempt homesteads. Louisiana homeowners are allowed a homestead exemption of \$7,500 of assessed valuation for state, parish, and special ad valorem taxes.

The 1974 Louisiana Constitution authorizes the governing authorities of municipalities and parishes to levy annually ad valorem taxes of 7 and 4 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 2008 the most recent year of reassessment. In 2008 the Parish Council elected to roll back the millage rates for the Parish General Alimony Tax to 3.21. The authorized maximum millage is 3.28 mills until the next reassessment in 2012.

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.

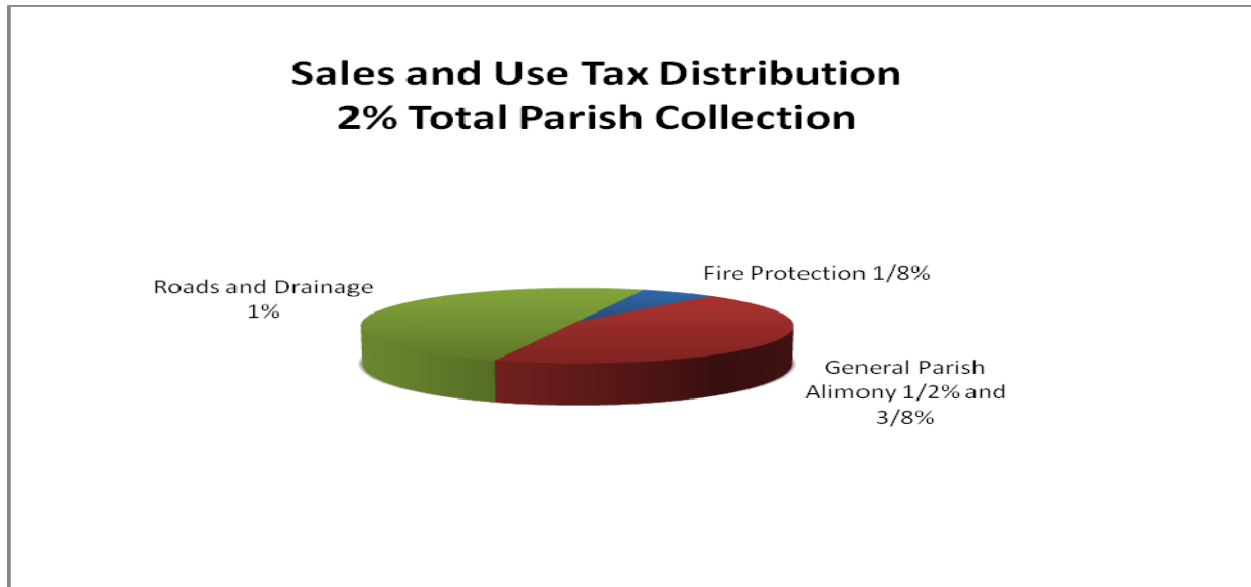
Taxing District	Current 2010 Millage	Proposed 2011 Millage
General Parish Tax	3.21	3.21
Parish Recreational Program	2.96	2.96
Parish Council on Aging	0.97	0.97
Mosquito Control	1.08	1.08
Public Library Maint. & Operations	4.79	4.79
Road Lighting	1.45	1.45
Health Unit	0.64	0.65
Public Roads	5.83	5.96
Fire Protection	1.54	1.58
E-911 Tele Ser M&O	0.98	.98
Parish Sewer Bonds	2.95	2.95

### **Sales Tax**

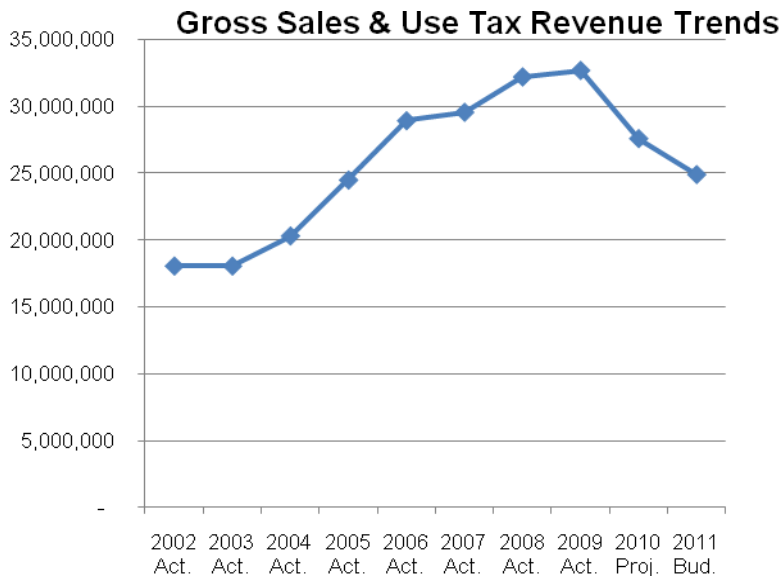
The Parish levies one percent, one-half percent, three-eighth percent, and one-eighth percent sales tax. The Parish and the St. Charles Parish School Board have entered into an agreement in which the School Board collects the Parish's sales and use taxes for a stipulated fee. The School Board remits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



An upward trend was felt in Sales and Use Tax in 2004, increasing sharply in 2005 and 2006. Sales and Use tax is budgeted based on normal collection rates, no extraordinary scenarios such as Hurricane Katrina. When comparing year-to-date receipts through August 2010, collections have decreased by 17% for the Parish General Fund, Roads and Drainage and Fire Protection Sales taxes. This large decrease is attributed to the current state of the national economy.



The 2011 estimate of sales taxes totals \$24.9 million. 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 dedicated to provide for the operation of a specific program such as job training, Community development programs, etc. A large portion of these intergovernmental funds are attributed to FEMA Hazard Mitigation Grants. For 2011 alone, the Parish is expected to receive \$21.7 million in FEMA Hazard Mitigation Grants for various Public Works and Emergency Preparedness projects.

### **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 \$7.4 million in 2011. This fee provides for capital the operation and maintenance of the sewerage system. The user fee is based upon the amount of wastewater discharged by a residence or business. Only half of the Wastewater rate adjustments recommended by the 2005 and 2006 Wastewater rate studies were implemented, therefore the Wastewater system has not reached the full 15% residual. This has caused a corresponding decrease in the Wastewater Funds unreserved net assets. 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 has however been approved for a \$6.5 million, 0.95%, 20 year, DEQ loan, which will provide much needed funding for significant capital improvement to the Waste Water 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.

#### **Waterworks User Fee**

The water works user fee is estimated to produce \$9.95 million in 2011. 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.

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

This revenue is derived from the residential solid waste collection and disposal fee. The 2011 budget includes an increase in solid waste user charge based on the net percentage change in the Consumer Price Index for 2009. The CPI for 2009 was .4%. The new rate charged as of June 1, 2010 through May 31, 2011 is \$18.39, which includes a \$.10 administrative fee per bill. The total revenues from solid waste user fees are expected to be \$4.1 million in the year 2011 and are accounted for in a separate Enterprise Fund (Solids Waste Collection and Disposal Fund).

## **Fund Balance**

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

The 2011 General Fund includes the use of \$25.8 million of fund balance. The 2011 General Fund includes \$24.3 million from Fund Balance as a source to provide for capital improvements and capital outlay. This represents approximately 42% of General Fund sources. The projects funded through fund balances are detailed in the Budget Message.

The 2011 Special Revenue Funds (in aggregate) include the use of \$16.2 million of fund balance mainly as a source to provide for capital improvements and capital outlay. This represents approximately 20% of Special Revenue Sources. The primary contributors to fund balance usage are the Parish Transportation Fund, Road Lighting Fund, Roads and Drainage Funds, Recreation, Mosquito Control, and the RSVP Funds.

The 2011 Parish Transportation fund includes the use of \$173,800 of fund balance, or 20% of its fund balance, which is primarily attributed to the 2011 Road Maintenance Program. The 2011 Road Lighting Fund includes the use of \$279,030 or 23% of its fund balance primarily as a source to provide for electricity for the street lights throughout the Parish. The 2011 Roads and Drainage Fund, the largest of the Parish's special revenue funds, includes the use of \$14.7 million or 61% of its Fund balance mainly as a source to provide for capital improvements and capital outlay. For 2011, it is estimated that approximately \$37 million worth of capital projects will be started and or completed, 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 2011 Mosquito Control fund includes the use of \$243,230 of fund balance, or 58% of its fund balance, which is primarily attributed to its spraying services throughout the Parish. The Parish Recreation fund includes the use of \$299,405 or 66% of its fund balance, mainly as a source to provide much needed services to the Parish as well as capital outlay. The Retired Senior Volunteer Program's 2011 budget includes the use of \$79,545 or 79% of its fund balance, which is attributed to the operation of the program. With the above three Special Revenue Funds all utilizing greater than 50% of their own

Fund balance to operate their programs, additional funding sources will need to be found or services will need to be cut.

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 2011 Budget is an ending General Fund Balance of \$7.4 million, which is slightly greater than the 5% base reserve. This projected ending fund balance will be required to be monitored throughout the 2011 year so as to not drop below the newly enacted bottom line reserve.



# ST. CHARLES PARISH

## GOVERNMENTAL FUNDS

### CONSOLIDATED OPERATING AND CAPITAL BUDGET SUMMARY STATEMENT

#### FISCAL YEAR ENDING DECEMBER 31, 2011

Description	Prior Year Actual 2009	2010 Original Budget	2010 Current Estimate	2011 Requested Budget	Over or Under 2010
<b>BEGINNING FUND BALANCE</b>	<b>88,210,872</b>	<b>67,228,028</b>	<b>82,029,473</b>	<b>66,370,902</b>	<b>(15,658,571)</b>
<b>Prior Period Adjustment</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCE - RESTATED</b>	<b>88,210,872</b>	<b>67,228,028</b>	<b>82,029,473</b>	<b>66,370,902</b>	<b>(15,658,571)</b>
CURRENT YEAR REVENUES & OTHER FINANCING SOURCES	71,795,208	101,660,499	69,942,537	105,224,054	35,281,517
<b>TOTAL MEANS OF FINANCING</b>	<b>160,006,080</b>	<b>168,888,527</b>	<b>151,972,010</b>	<b>171,594,956</b>	<b>19,622,946</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES:</b>					
PERSONAL SERVICES	21,899,174	25,655,498	23,518,624	25,954,071	2,435,447
OPERATING SERVICES	10,309,951	12,555,846	12,116,601	16,157,214	4,040,613
MATERIALS & SUPPLIES	3,696,769	4,188,979	3,874,844	4,535,070	660,226
OTHER CHARGES	534,546	814,103	773,854	911,874	138,020
DEBT SERVICE	6,457,617	6,485,619	6,491,740	3,787,813	(2,703,927)
CAPITAL OUTLAY	13,453,661	60,643,024	23,657,131	72,956,899	49,299,768
INTERGOVERNMENTAL	7,897,686	9,550,719	9,235,601	7,605,100	(1,630,501)
TRANSFERS	13,727,203	19,564,175	5,932,713	16,002,413	10,069,700
<b>TOTAL</b>	<b>77,976,607</b>	<b>139,457,963</b>	<b>85,601,108</b>	<b>147,910,454</b>	<b>62,309,346</b>
<b>NET CHANGE IN CURRENT REVENUES &amp; OTHER SOURCES OVER EXPENDITURES &amp; OTHER USES</b>	<b>(6,181,399)</b>	<b>(37,797,464)</b>	<b>(15,658,571)</b>	<b>(42,686,400)</b>	<b>(27,027,829)</b>
<b>ENDING FUND BALANCE</b>	<b>82,029,473</b>	<b>29,430,564</b>	<b>66,370,902</b>	<b>23,684,502</b>	<b>(42,686,400)</b>

# ST. CHARLES PARISH

## GOVERNMENTAL - MAJOR FUNDS

### CONSOLIDATED OPERATING AND CAPITAL BUDGET SUMMARY STATEMENT

#### FISCAL YEAR ENDING DECEMBER 31, 2011

Description	Prior Year Actual 2009	2010 Original Budget	2010 Current Estimate	2011 Requested Budget	Over or Under 2010
<b>BEGINNING FUND BALANCE</b>	<b>80,818,083</b>	<b>60,661,830</b>	<b>73,940,268</b>	<b>60,723,560</b>	<b>(13,216,708)</b>
<b>Prior Period Adjustment</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCE - RESTATED</b>	<b>80,818,083</b>	<b>60,661,830</b>	<b>73,940,268</b>	<b>60,723,560</b>	<b>(13,216,708)</b>
CURRENT YEAR REVENUES & OTHER FINANCING SOURCES	56,197,173	70,945,488	52,926,888	71,523,953	18,597,065
<b>TOTAL MEANS OF FINANCING</b>	<b>137,015,256</b>	<b>131,607,318</b>	<b>126,867,156</b>	<b>132,247,513</b>	<b>5,380,357</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES:</b>					
PERSONAL SERVICES	20,088,962	24,012,298	21,817,359	24,898,651	3,081,292
OPERATING SERVICES	7,655,987	9,307,044	9,105,389	12,559,459	3,454,070
MATERIALS & SUPPLIES	3,372,174	3,755,939	3,535,322	3,947,430	412,108
OTHER CHARGES	446,930	751,066	689,302	826,478	137,176
DEBT SERVICE	2,919,319	2,932,386	2,927,386	2,919,285	(8,101)
CAPITAL OUTLAY	12,884,022	42,970,226	21,315,668	49,901,315	28,585,647
INTERGOVERNMENTAL	3,204,208	4,768,832	4,720,697	3,420,502	(1,300,195)
TRANSFERS	12,503,386	16,374,000	2,032,473	14,054,750	12,022,277
<b>TOTAL</b>	<b>63,074,988</b>	<b>104,871,791</b>	<b>66,143,596</b>	<b>112,527,870</b>	<b>46,384,274</b>
<b>NET CHANGE IN CURRENT REVENUES &amp; OTHER SOURCES OVER EXPENDITURES &amp; OTHER USES</b>	<b>(6,877,815)</b>	<b>(33,926,303)</b>	<b>(13,216,708)</b>	<b>(41,003,917)</b>	<b>(27,787,209)</b>
<b>ENDING FUND BALANCE</b>	<b>73,940,268</b>	<b>26,735,527</b>	<b>60,723,560</b>	<b>19,719,643</b>	<b>(41,003,917)</b>

**ST. CHARLES PARISH**  
**GOVERNMENTAL - NONMAJOR FUNDS**

**CONSOLIDATED OPERATING AND CAPITAL BUDGET SUMMARY STATEMENT**

**FISCAL YEAR ENDING DECEMBER 31, 2011**

Description	Prior Year Actual 2009	2010 Original Budget	2010 Current Estimate	2011 Requested Budget	Over or Under 2010
<b>BEGINNING FUND BALANCE</b>	<b>7,392,789</b>	<b>6,566,198</b>	<b>8,089,205</b>	<b>5,647,342</b>	<b>(2,441,863)</b>
<b>Prior Period Adjustment</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCE - RESTATED</b>	<b>7,392,789</b>	<b>6,566,198</b>	<b>8,089,205</b>	<b>5,647,342</b>	<b>(2,441,863)</b>
CURRENT YEAR REVENUES & OTHER FINANCING SOURCES	15,598,035	30,715,011	17,015,649	33,700,101	16,684,452
<b>TOTAL MEANS OF FINANCING</b>	<b>22,990,824</b>	<b>37,281,209</b>	<b>25,104,854</b>	<b>39,347,443</b>	<b>14,242,589</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES:</b>					
PERSONAL SERVICES	1,810,212	1,643,200	1,701,265	1,055,420	(645,845)
OPERATING SERVICES	2,653,964	3,248,802	3,011,212	3,597,755	586,543
MATERIALS & SUPPLIES	324,595	433,040	339,522	587,640	248,118
OTHER CHARGES	87,616	63,037	84,552	85,396	844
DEBT SERVICE	3,538,298	3,553,233	3,564,354	868,528	(2,695,826)
CAPITAL OUTLAY	569,639	17,672,798	2,341,463	23,055,584	20,714,121
INTERGOVERNMENTAL	4,693,478	4,781,887	4,514,904	4,184,598	(330,306)
TRANSFERS	1,223,817	3,190,175	3,900,240	1,947,663	(1,952,577)
<b>TOTAL</b>	<b>14,901,619</b>	<b>34,586,172</b>	<b>19,457,512</b>	<b>35,382,584</b>	<b>15,925,072</b>
<b>NET CHANGE IN CURRENT REVENUES &amp; OTHER SOURCES OVER EXPENDITURES &amp; OTHER USES</b>	<b>696,416</b>	<b>(3,871,161)</b>	<b>(2,441,863)</b>	<b>(1,682,483)</b>	<b>759,380</b>
<b>ENDING FUND BALANCE</b>	<b>8,089,205</b>	<b>2,695,037</b>	<b>5,647,342</b>	<b>3,964,859</b>	<b>(1,682,483)</b>

# ST. CHARLES PARISH

## PROPRIETARY FUNDS

### CONSOLIDATED OPERATING AND CAPITAL BUDGET SUMMARY STATEMENT

**FISCAL YEAR ENDING DECEMBER 31, 2011**

Description	Prior Year Actual 2009	2010 Original Budget	2010 Current Estimate	2011 Requested Budget	Over or Under 2010
<b>BEGINNING NET ASSETS:</b>					
Invested in Capital Assets, Net of Debt	94,825,477	100,477,604	96,566,346	100,597,686	
Restricted for Debt Service	2,412,052	3,142,902	2,464,535	2,727,435	
Restricted for Capital Projects	5,725,179	7,563,626	6,490,401	15,983,338	
<b>Unrestricted</b>	<b>10,892,319</b>	<b>9,963,415</b>	<b>17,914,946</b>	<b>2,779,790</b>	
<b>CURRENT YEAR REVENUES</b>	<b>34,660,225</b>	<b>27,334,688</b>	<b>26,481,822</b>	<b>27,379,350</b>	<b>897,528</b>
<b>EXPENDITURES:</b>					
PERSONAL SERVICES	7,745,456	8,783,425	8,329,315	9,076,760	747,445
OPERATING SERVICES	7,906,403	9,188,030	9,167,948	8,967,896	(200,052)
MATERIALS & SUPPLIES	2,128,615	2,867,715	2,620,725	2,966,633	345,908
OTHER CHARGES	5,457,382	5,888,914	5,890,414	6,713,772	823,358
DEBT SERVICE	1,526,003	1,457,899	1,457,899	1,420,879	(37,020)
INTERGOVERNMENTAL	348,783	367,885	350,000	371,450	21,450
TRANSFERS	6,507	13,500	13,500	13,500	-
<b>TOTAL EXPENDITURES</b>	<b>25,119,149</b>	<b>28,567,368</b>	<b>27,829,801</b>	<b>29,530,890</b>	<b>1,701,089</b>
<b>EXCESS (DEFICIENCY) OF CURRENT REVENUES OVER EXPENDITURES</b>	<b>9,541,076</b>	<b>(1,232,680)</b>	<b>(1,347,979)</b>	<b>(2,151,540)</b>	
<b>CAPITAL CONTRIBUTIONS</b>	<b>40,125</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>CHANGES IN NET ASSETS</b>	<b>9,581,201</b>	<b>(1,232,680)</b>	<b>(1,347,979)</b>	<b>(2,151,540)</b>	
<b>ENDING NET ASSETS:</b>					
Invested in Capital Assets, Net of Debt	96,566,346	113,589,511	100,597,686	104,628,879	
Restricted for Debt Service	2,464,535	3,050,902	2,727,435	2,673,979	
Restricted for Capital Projects	6,490,401	6,345,536	15,983,338	10,566,825	
<b>Unrestricted</b>	<b>17,914,946</b>	<b>(3,071,082)</b>	<b>2,779,790</b>	<b>2,067,026</b>	

**2011 ST. CHARLES PARISH ANNUAL BUDGET  
SUMMARY OF POSITIONS**

FUND	CODE	DEPARTMENT	2009 BUDGET	2010 BUDGET	2011 BUDGET
001	- 400110	COUNCIL	13.00	13.00	13.00
001	- 400111	COUNCIL DISTRICT 1	1.00	1.00	1.00
001	- 400112	COUNCIL DISTRICT 2	1.00	1.00	1.00
001	- 400113	COUNCIL DISTRICT 3	1.00	1.00	1.00
001	- 400114	COUNCIL DISTRICT 4	1.00	1.00	1.00
001	- 400115	COUNCIL DISTRICT 5	1.00	1.00	1.00
001	- 400116	COUNCIL DISTRICT 6	1.00	1.00	1.00
001	- 400117	COUNCIL DISTRICT 7	1.00	1.00	1.00
001	- 400118	COUNCIL DIVISION A	1.00	1.00	1.00
001	- 400119	COUNCIL DIVISION B	1.00	1.00	1.00
001	- 400140	a) PUBLIC INFORMATION	3.00	3.00	2.00
001	- 400205	DISTRICT COURT	0.19	-	-
001	- 400206	DISTRICT COURT DIVISION C	2.27	2.34	2.34
001	- 400207	DISTRICT COURT DIVISION D	2.27	2.33	2.33
001	- 400208	DISTRICT COURT DIVISION E	2.27	2.33	2.33
001	- 400235	DISTRICT ATTORNEY	9.00	9.00	9.00
001	- 400290	WARD COURTS	14.00	14.00	14.00
001	- 400310	b) PRESIDENT	5.00	5.00	4.00
001	- 400410	REGISTRAR OF VOTERS	5.00	7.00	7.00
001	- 400510	FINANCE	14.51	12.50	12.50
001	- 400530	PURCHASING	8.00	9.00	9.00
001	- 400540	c) PERSONNEL	5.00	5.00	6.00
001	- 400545	d) LEGAL SERVICES	4.00	4.00	5.00
001	- 400610	PLANNING & ZONING	19.00	19.00	19.00
001	- 400611	COASTAL ZONE MANAGEMENT	2.00	2.00	2.00
001	- 400612	ICC BUILDING CODE	1.00	1.00	1.00
001	- 400625	INFORMATION TECHNOLOGY	6.00	5.00	6.00
001	- 400640	GENERAL GOVERNMENT BUILDINGS	20.00	24.00	24.00
001	- 400675	e) RISK MANAGEMENT	4.00	3.00	5.00
001	- 400680	GRANTS ADMINISTRATION	2.00	2.00	2.00
001	- 410710	EMERGENCY PREPAREDNESS	4.00	4.00	4.00
001	- 410711	EMERGENCY PREPAREDNESS-SUBSIDIARY	2.00	3.00	3.00
001	- 410712	f) EMERGENCY PREPAREDNESS-24 HOUR	7.00	6.00	5.00
001	- 410800	MOTOR VEHICLE	2.00	2.00	2.00
001	- 430160	CORONER	5.00	9.00	9.00
001	- 430180	g) ANIMAL CONTROL	6.00	7.00	8.00
001	- 430220	h) COMMUNITY SERVICES-JOB ONE	-	6.00	-
001	- 430225	i) COMMUNITY SERVICES-H & S REHABILITATION	0.25	1.13	0.06
001	- 430231	j) COMMUNITY SERVICES-COMMUNITY ACTION	6.75	9.00	7.80
001	- 430232	COMMUNITY SERVICES-ENERGY ASSISTANCE	0.35	0.35	0.35
001	- 430233	k) COMMUNITY SERVICES-SUMMER FEEDING	17.00	30.00	22.00
001	- 430241	l) COMMUNITY SERVICES-EITC OUTREACH	-	1.00	-
001	- 430242	m) COMMUNITY SERVICES-ARRA WEATHERIZATION	-	-	0.94
001	- 430244	n) COMMUNITY SERVICES-ARRA CSBG PGM ACT	-	0.75	-
001	- 430246	o) COMMUNITY SERVICES-LIHEAP WEATHERIZATION	0.34	0.87	-
001	- 430247	p) COMMUNITY SERVICES-CSBG ADMINISTRATION	0.94	0.90	0.18
001	- 430248	q) COMMUNITY SERVICES-CSBG PROGRAM ACTIVITIES	1.96	2.00	2.68
001	- 430249	COMMUNITY SERVICES-DOE WEATHERIZATION	0.41	-	-
001	- 430250	COMMUNITY SERVICES-HOME PROGRAM	1.00	1.00	1.00
001	- 465230	ECONOMIC DEVELOPMENT	4.00	4.00	4.00
001	- 465235	TOURISM	1.00	1.00	1.00
105	- 420270	ROAD LIGHTING	1.33	1.66	1.66
107	- 465300	r) WORKFORCE INVESTMENT ACT	24.49	24.50	10.50

FUND	CODE	DEPARTMENT	2009 BUDGET	2010 BUDGET	2011 BUDGET
112	- 420210	s) PAVED STREETS	69.00	69.00	71.00
112	- 420260	t) DRAINAGE	85.25	89.50	101.50
113	- 450100	RECREATION	60.25	66.25	66.25
113	- 450112	u) RECREATION SUMMER CAMP	76.00	93.00	79.00
114	- 430170	MOSQUITO CONTROL	1.34	1.68	1.68
116	- 430251	v) RSVP - FEDERAL	1.20	1.20	0.61
116	- 430260	w) RSVP - STATE/OTHER	0.95	0.95	1.00
116	- 430270	x) RSVP - LOCAL	1.85	2.85	3.39
401	- 420451	y) WASTEWATER-ADMINISTRATION	6.25	5.00	6.00
401	- 420452	WASTEWATER-COLLECTION & MAINTENANCE	30.00	31.00	31.00
401	- 420453	z) WASTEWATER-TREATMENT	18.00	17.00	18.00
430	- 420541	aa) WATERWORKS - ADMINISTRATION	5.25	6.25	4.25
430	- 420542	WATERWORKS -BILLING & COLLECTING	8.00	8.00	8.00
430	- 420543	bb) WATERWORKS - METER READERS	7.00	7.00	7.49
430	- 420544	cc) WATERWORKS - DISTRIBUTION	22.00	22.00	22.49
430	- 420545	dd) WATERWORKS -PLANT	18.00	17.00	18.02
450	- 420430	SOLID WASTE	1.33	1.66	1.66
<b>TOTAL</b>			648.00	708.00	681.00

- a) A temporary position was not budgeted for 2011.
- b) A temporary position was not budgeted for 2011.
- c) A temporary position is budgeted for 2011.
- d) One additional temporary position is budgeted for 2011.
- e) Two additional temporary positions are budgeted for 2011.
- f) In 2009, an Emergency Coordinator filled the vacant Sr. Emergency Coordinator position in Emergency Preparedness and budgeted Emergency Coordinator position stayed vacant in this department and removed from 2011 budget.
- g) One additional temporary position is budgeted for 2011.
- h) This grant ended in 2010.
- i) Reduced the allocation of Part-time Carpenter's salary charged to this department.
- j) Adjusted the allocation of Community Services department employees salary charged to this department due to changes in other grant funding for this department.
- k) In 2011 budgeted the number of positions actually hired to operate program in 2010.
- l) This grant ended in 2010.
- m) New grant funding source in 2011, allocation of of Part-time Carpenter's salary charged to this department.
- n) This grant ended in 2010.
- o) This grant ended in 2010.
- p) Adjusted the allocation of Community Services department employees salary charged to this department due to changes in grant funding from this source.
- q) Adjusted the allocation of Community Services department employees salary charged to this department due to changes in grant funding from this source.
- r) A reduction in grant funding requires a reduction in workforce for 2011.
- s) One additional Grass Cutter I hired in 2010 and one additional Grass Cutter II was budgeted in 2011.
- t) One additional in each of the following positions Assistant Superintendent, Electrician, Grass Cutter II, Mechanic, QA Coordinator and Shop Mechanic Helper were budgeted in 2011. In addition four Equipment Operator II's were added and two Equipment Operator III's were removed and four Temporary Summer workers were budgeted for 2011.
- u) In 2011 budgeted the number of positions actually hired to operate program in 2010.
- v) In 2011 changes in the source and amount of grant funding resulted in the reallocation of salaries for the RSVP Director, Secretary and Part-time Coordinator.
- w) In 2011 changes in the source and amount of grant funding resulted in the reallocation of salaries for the RSVP Director, Secretary and Part-time Coordinator.
- x) In 2011 changes in the source and amount of grant funding resulted in the reallocation of salaries for the RSVP Director, Secretary and Part-time Coordinator.
- y) A temporary position is budgeted for 2011.
- z) One additional Wastewater Pump Mechanic was budgeted for 2011.

<b>FUND</b>	<b>CODE</b>	<b>DEPARTMENT</b>	<b>2009 BUDGET</b>	<b>2010 BUDGET</b>	<b>2011 BUDGET</b>
aa)		One Temporary position was eliminated and one Waterworks Account Technician II eliminated in 2011.			
bb)		Reorganization of the Waterworks Department included removing one Assistant Superintendent, adding 33% of new Assistant Director position, adding 50% of new Waterworks Foreman position and adding 33% of two new Waterworks Laborer positions.			
cc)		Reorganization of the Waterworks Department included removing one Assistant Superintendent, adding 33% of new Assistant Director position, adding 50% of new Waterworks Foreman position and adding 33% of two new Waterworks Laborer positions.			
dd)		Reorganization of the Waterworks Department included adding 34% of new Assistant Director position and adding 34% of two new Waterworks Laborer positions.			





# GENERAL FUND

## SUMMARY STATEMENT

Description	Prior Year Actual 2009	2010 Original Budget	2010 Current Estimate	2011 Requested Budget	Over or Under 2010
<b>FUND BALANCE</b>	<b>43,267,619</b>	<b>30,543,771</b>	<b>35,488,845</b>	<b>33,282,844</b>	<b>(2,206,001)</b>
<b>Prior Period Adjustment</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCE - RESTATED</b>	<b>43,267,619</b>	<b>30,543,771</b>	<b>35,488,845</b>	<b>33,282,844</b>	<b>(2,206,001)</b>
CURRENT YEAR REVENUES	25,949,234	27,659,804	23,492,667	24,870,733	1,378,066
<b>TOTAL MEANS OF FINANCING</b>	<b>69,216,853</b>	<b>58,203,575</b>	<b>58,981,512</b>	<b>58,153,577</b>	<b>(827,935)</b>
<b>EXPENDITURES:</b>					
PERSONAL SERVICES	9,805,492	11,341,233	10,657,344	11,470,671	813,327
OPERATING SERVICES	4,877,483	5,973,744	6,125,324	9,324,494	3,199,170
MATERIALS & SUPPLIES	700,469	856,819	820,827	887,110	66,283
OTHER CHARGES	371,076	660,266	583,502	707,978	124,476
DEBT SERVICE	2,035	10,000	5,000	5,000	-
CAPITAL OUTLAY	3,375,901	11,434,707	3,043,685	11,857,579	8,813,894
INTERGOVERNMENTAL	2,442,166	2,785,407	2,780,513	2,770,922	(9,591)
TRANSFERS	12,153,386	16,024,000	1,682,473	13,704,750	12,022,277
<b>TOTAL EXPENDITURES</b>	<b>33,728,008</b>	<b>49,086,176</b>	<b>25,698,668</b>	<b>50,728,504</b>	<b>25,029,836</b>
<b>EXCESS (DEFICIENCY) OF CURRENT REVENUES OVER EXPENDITURES</b>	<b>(7,778,774)</b>	<b>(21,426,372)</b>	<b>(2,206,001)</b>	<b>(25,857,771)</b>	<b>(23,651,770)</b>
<b>EXCESS (DEFICIENCY) OF MEANS OF FINANCING OVER EXPENDITURES</b>	<b>35,488,845</b>	<b>9,117,399</b>	<b>33,282,844</b>	<b>7,425,073</b>	<b>(25,857,771)</b>

**GENERAL FUND REVENUES  
SUMMARY STATEMENT**

Description	Prior Year Actual 2009	2010 Original Budget	2010 Current Estimate	2011 Requested Budget	Over or Under 2010
Ad Valorem Taxes	3,182,546	3,245,000	3,390,300	3,129,000	(261,300)
General Sales Tax (1/2%)	6,984,983	7,413,000	6,528,500	5,863,000	(665,500)
General Sales Tax (3/8%)	5,823,085	5,970,000	4,838,000	4,331,000	(507,000)
Alcoholic Beverage Tax	52,382	50,000	48,500	50,000	1,500
Airport Expansion Agreement	-	115,000	-	-	-
Cable TV - Franchise Fees	638,467	550,000	632,500	625,000	(7,500)
Alcoholic Beverage - Low Content	5,045	4,800	5,000	5,000	-
Alcoholic Beverage - High Content	8,556	8,200	8,500	8,500	-
License - Occupational General	770,448	550,000	738,000	725,000	(13,000)
License - Insurance	434,145	350,000	377,600	360,000	(17,600)
License - Bingo	5,970	5,000	3,000	3,500	500
License - Taxi Cabs	150	100	100	100	-
Civil Defense	37,282	29,000	44,730	44,000	(730)
Dept. of Homeland Security	-	750,000	-	750,000	750,000
Dept. of Housing & Urban Development	50,000	50,000	100,000	-	(100,000)
Grant - Department of Justice	10,000	-	-	-	-
Department of Energy	-	-	353,000	-	(353,000)
Hazard Mitigation Grant	773,754	3,013,700	364,688	3,276,990	2,912,302
Emergency Food & Shelter	17,996	12,201	10,000	10,000	-
LIHEAP-Weatherization	69,979	120,314	-	-	-
CSBG-Administration	56,002	56,002	18,093	15,455	(2,638)
CSBG-Program Activities	89,031	89,031	126,940	126,940	-
CSBG - ARRA - Program Activities	-	27,667	34,180	-	(34,180)
CSBG - ARRA - Direct Activities	-	111,081	184,408	-	(184,408)
Summer Food Service Program	25,482	18,000	21,775	21,000	(775)
Energy Assistance	466,237	420,000	517,000	517,000	-
DOE-Weatherization	22,191	-	-	-	-
Home Program	289,635	75,000	150,911	150,000	(911)
Department of Commerce	73,688	-	-	-	-
Health & Safety Rehab	-	-	20,000	-	(20,000)
ARRA - WAP Admin	-	-	91,847	91,847	-
ARRA - WAP T&TA	-	-	215	215	-
ARRA - WAP POB	-	-	1,764	1,764	-
ARRA - WAP POA	-	-	22,391	22,391	-
Land Lease	18,043	11,000	18,455	18,000	(455)
Conservation of Natural Resources	3,000	-	-	-	-
Dept. of Interior - CIAP Grant	1,685,617	-	7,538	-	(7,538)
Dept. of Interior - Gulf of Mexico Energy	69,858	60,000	-	-	-
National Emergency Grant (NEG)	54,935	88,570	110,633	-	(110,633)
Dept. of Health & Human Services	17,459	-	-	-	-
Mass Transit Assistance	78,046	75,000	75,000	75,000	-
Highway Fund #2	50,000	50,000	50,000	50,000	-
Governor's Office of Homeland Security	91,342	-	-	-	-
Dept. of Culture, Recreation & Tourism	24,055	47,500	162,830	-	(162,830)
Dept. of Public Safety Grant	53,618	46,495	53,618	12,525	(41,093)

CONTINUED

**GENERAL FUND REVENUES  
SUMMARY STATEMENT**

Description	Prior Year Actual 2009	2010 Original Budget	2010 Current Estimate	2011 Requested Budget	Over or Under 2010
<b>REVENUES: (CONT.)</b>					
Dept. of Natural Resources	18,000	18,000	18,000	-	(18,000)
Department of State Treasury	-	-	-	400,000	400,000
Dept. of Economic Development	40,000	-	-	-	-
Economic Dev - Enterprise Fund	50,000	50,000	50,000	50,000	-
Office of Community Development	-	151,831	-	151,831	151,831
Facility, Planning & Control Grant	-	-	-	1,045,600	1,045,600
Medicade Interview	84	100	50	100	50
Severance Tax	861,566	625,000	732,000	750,000	18,000
Parish Royalty Fund	299,678	165,000	280,000	250,000	(30,000)
Video Poker	355,558	395,000	375,000	395,000	20,000
State Payment in Lieu of Taxes	74,745	74,000	74,050	73,000	(1,050)
SPILT - Community Services	30,000	30,000	30,000	30,000	-
LACAP - Share the Warmth	443	-	-	-	-
LACAP - Client Education	5,000	5,000	5,000	5,000	-
Other Grants	-	-	3,700	-	(3,700)
Court Costs, Fees, Charges	17,320	14,500	16,800	16,000	(800)
Zoning & Subdivision Fees	159,740	155,000	126,000	150,000	24,000
Sale of Maps & Publications	945	900	750	750	-
Miscellaneous Revenues	14,217	1,000	867	1,000	133
Motor Vehicle Transaction Fee	40,290	33,000	40,000	36,000	(4,000)
Driver's License Reinstatement Fee	760	650	650	650	-
ICC Inspection Fees	250,199	186,000	195,000	198,000	3,000
Weed & Grass Cutting Charges	14,759	5,000	5,000	5,000	-
Weed & Grass Cutting - Tax Roll	45,341	7,500	21,100	15,000	(6,100)
Removal of Derelict Structure Charges	23,630	500	1,340	750	(590)
Animal Control	7,111	5,500	3,700	3,500	(200)
Coroner - Other Fees	8,910	7,500	7,150	7,000	(150)
Institutional Charges	25,800	19,000	20,800	20,000	(800)
Court Fines	3,694	3,500	3,800	3,500	(300)
Witness Fees - Deputies	781	800	800	800	-
Criminal Jury Fees-Act 1031 of 2003	88,846	75,000	90,900	75,000	(15,900)
Juvenile Fees	17,937	13,500	18,300	16,000	(2,300)
Interest Earnings	495,851	255,000	133,400	149,500	16,100
Interest Earnings - Minimum Premium	732	900	210	950	740
Rents/Leases	7,218	7,400	7,750	8,175	425
Royalties	19,757	25,000	13,000	13,000	-
Gifts & Donations	163,107	110,000	133,400	110,000	(23,400)
Refunds - Insurance	1,175	-	174,970	-	(174,970)
Compensation for Loss of Assets	564	-	-	-	-
Restitution Charges	-	-	450	-	(450)
Transfer from LCDBG Construction Fund	-	-	1,052,948	-	(1,052,948)
Transfer from 1/2% Reserve	4,555	1,198,562	140,266	900	(139,366)
Transfer from Criminal Court	2,890	-	-	-	-
Indirect Cost Allocation Reimbursement	765,004	608,500	605,500	605,500	-
<b>TOTAL REVENUES</b>	<b>25,949,234</b>	<b>27,659,804</b>	<b>23,492,667</b>	<b>24,870,733</b>	<b>1,378,066</b>

**GENERAL FUND EXPENDITURES  
SUMMARY STATEMENT**

	Prior Year Actual 2009	2010 Original Budget	2010 Current Estimate	2011 Requested Budget	Over or Under 2010
001-400110 Council	826,042	1,060,285	1,013,630	1,056,150	42,520
001-400111 Council - District I	21,791	40,525	40,390	41,145	755
001-400112 Council - District II	25,541	39,760	39,625	40,385	760
001-400113 Council - District III	19,024	46,035	42,155	49,655	7,500
001-400114 Council - District IV	27,425	49,415	48,960	50,725	1,765
001-400115 Council - District V	21,828	41,095	38,460	48,620	10,160
001-400116 Council - District VI	30,355	59,275	54,210	51,475	(2,735)
001-400117 Council - District VII	20,924	39,035	36,295	36,295	-
001-400118 Council - Division A	24,596	44,485	44,325	44,585	260
001-400119 Council - Division B	27,375	44,640	44,615	45,380	765
001-400130 Ordinance & Proceedings	42,078	48,000	35,000	42,000	7,000
001-400140 Public Information	192,281	275,755	289,620	244,725	(44,895)
001-400150 Police Jury Association	42,828	49,200	43,350	46,250	2,900
001-400205 District Court	337,911	387,065	393,575	404,345	10,770
001-400206 District Crt - Division C	214,865	240,023	234,748	243,248	8,500
001-400207 District Crt - Division D	258,037	314,235	225,615	300,593	74,978
001-400208 District Crt - Division E	240,691	275,415	267,696	277,913	10,217
001-400210 Grand Jury	8,291	17,000	17,000	17,000	-
001-400235 District Attorney	1,499,133	1,760,254	1,706,814	1,857,636	150,822
001-400290 Ward Courts	114,603	119,000	119,260	121,280	2,020
001-400310 Parish President	438,377	464,900	459,325	469,835	10,510
001-400410 Registrar of Voters	97,932	107,135	96,805	103,605	6,800
001-400420 Elections	740	40,695	28,095	28,095	-
001-400510 Finance	903,228	1,027,570	986,440	1,052,280	65,840
001-400530 Purchasing	567,903	664,430	660,745	705,881	45,136
001-400540 Personnel	350,782	480,245	451,795	551,100	99,305
001-400545 Legal Services	286,536	342,765	348,018	355,948	7,930
001-400550 Taxation - Assessor	-	3,000	3,000	3,000	-
001-400560 Taxation - Collector	138,540	161,900	156,400	160,000	3,600
001-400585 Indirect Cost Plan	(201,176)	(195,000)	(205,000)	(205,000)	-
001-400610 Planning & Zoning	1,138,925	1,585,045	1,380,396	1,625,416	245,020
001-400611 Coastal Zone Management	1,879,943	610,060	849,685	474,958	(374,727)
001-400612 ICC Building Codes	509,106	515,570	513,636	421,291	(90,745)
001-400620 Data Processing	278,639	346,130	337,900	312,600	(25,300)
001-400625 Info Technology	765,774	923,353	762,178	934,978	172,800
001-400630 Research and Investigation	73,742	105,500	92,500	117,500	25,000
001-400635 Cable TV Administration	-	50,000	50,000	50,000	-
001-400640 General Government Buildings	2,908,406	5,024,260	4,182,060	7,874,234	3,692,174
001-400650 Retirement System Contributions	105,957	120,900	112,868	115,000	2,132
001-400670 Retired Employees Group Insurance	43,716	55,000	46,750	54,750	8,000
001-400675 Risk Management	230,061	222,720	229,370	219,455	(9,915)
001-400680 Grants Administration	155,985	188,840	177,968	186,335	8,367
001-410100 Sheriff	1,651,259	1,693,995	1,696,001	1,685,290	(10,711)
001-410530 Juvenile	114,617	145,135	144,835	157,005	12,170

CONTINUED

**GENERAL FUND EXPENDITURES  
SUMMARY STATEMENT**

	Prior Year Actual 2009	2010 Original Budget	2010 Current Estimate	2011 Requested Budget	Over or Under 2010	
<b>EXPENDITURES: (CONT.)</b>						
001-410535	Juvenile Accountability Incentive Block Grant	20,600	-	-	-	
001-410710	Emergency Preparedness	289,677	372,590	352,466	377,005	24,539
001-410711	Emergency Preparedness Subsidiary	806,958	7,588,007	906,838	8,195,787	7,288,949
001-410712	EOC - 24 Hours	409,101	458,540	417,755	432,855	15,100
001-410800	Motor Vehicles	30,445	58,680	46,985	44,540	(2,445)
001-420260	Drainage	263,755	298,218	298,218	282,307	(15,911)
001-430160	Coroner	231,239	310,665	250,360	289,525	39,165
001-430180	Animal Control	473,667	1,401,530	598,745	2,056,420	1,457,675
001-430220	Job One	103,882	88,570	46,664	-	(46,664)
001-430225	Health & Safety Rehab	11,893	23,720	20,733	13,150	(7,583)
001-430231	Community Services	412,975	495,496	424,908	471,650	46,742
001-430232	Energy Assistance	445,522	399,525	498,025	501,200	3,175
001-430233	Summer Feeding	77,690	96,135	77,738	82,330	4,592
001-430235	Community Service Subgrants	3,605	5,000	9,548	5,000	(4,548)
001-430238	FEMA	17,996	12,201	10,000	10,000	-
001-430241	EITC Outreach	646	2,880	701	-	(701)
001-430242	ARRA - Weatherization	-	-	171,073	112,263	(58,810)
001-430244	ARRA CSBG - Program Activities	3	27,667	34,180	-	(34,180)
001-430245	ARRA CSBG - Direct Activities	5	111,081	185,203	-	(185,203)
001-430246	LIHEAP - Weatherization	104,639	120,314	-	-	-
001-430247	CSBG - Administration	56,002	62,020	18,093	15,255	(2,838)
001-430248	CSBG - Program Activities	89,031	98,395	126,940	176,830	49,890
001-430250	Home Program	338,554	258,580	127,971	360,099	232,128
001-465220	Parish Farm Agent	75,200	83,472	82,067	83,372	1,305
001-465230	Economic Development	826,729	940,675	911,142	932,630	21,488
001-465235	Tourist Information Center	38,646	92,685	86,844	92,640	5,796
001-465260	Veterans Administration	6,696	7,285	7,285	7,335	50
001-465290	Public Housing	2,820	3,600	3,600	3,600	-
001-475000	Debt Service	2,035	10,000	5,000	5,000	-
001-480000	Transfers	12,153,386	16,024,000	1,682,473	13,704,750	12,022,277
<b>TOTAL EXPENDITURES</b>	<b>33,728,008</b>	<b>49,086,176</b>	<b>25,698,668</b>	<b>50,728,504</b>	<b>25,031,436</b>	

# COUNCIL

## ACCOUNT NUMBER: 001-400110

Description	Prior Year Actual 2009	2010 Original Budget	2010 Current Estimate	2011 Requested Budget	Over or Under 2010
<b>EXPENDITURES:</b>					
<b>PERSONAL SERVICES:</b>					
Council - Salaries	526,891	550,000	556,500	576,000	19,500
Council - FICA	982	1,000	1,100	1,100	-
Council - Retirement	63,627	85,000	84,500	88,000	3,500
Council - Life/Health Insurance	71,951	87,000	65,300	78,000	12,700
Council - Workers Compensation	2,767	3,500	3,200	3,300	100
Council - Unemployment Comp.	-	2,700	-	3,000	3,000
Council - Medicare	7,496	8,000	7,900	8,400	500
Council - Disability	2,957	3,600	3,000	3,100	100
Council - Post-Emp. Health Care	-	-	-	-	-
Council - Deferred Compensation	7,874	9,500	7,400	7,900	500
Council - Dental Insurance	777	900	720	720	-
Council - Miscellaneous	427	920	920	920	-
<b>TOTAL PERSONAL SERVICES</b>	<b>685,749</b>	<b>752,120</b>	<b>730,540</b>	<b>770,440</b>	<b>39,900</b>
<b>OPERATING SERVICES:</b>					
Council - Ads, Dues & Subscriptions	1,640	3,085	3,085	3,090	5
Council - Printing	732	6,200	5,700	6,200	500
Council - Postage	104	350	350	350	-
Council - Telephone	5,123	6,630	6,630	7,000	370
Council - Rentals	1,188	2,500	2,500	2,500	-
Council - Maint. of Property & Equip.	191	10,725	10,725	10,725	-
Council - Contractual Services	64,873	153,780	153,600	68,725	(84,875)
Council - Professional Services	6,531	24,400	24,400	98,600	74,200
Council - Employee Liability	1,291	1,550	1,290	1,550	260
Council - General Liability	6,592	7,840	5,305	6,365	1,060
<b>TOTAL OPERATING SERVICES</b>	<b>88,265</b>	<b>217,060</b>	<b>213,585</b>	<b>205,105</b>	<b>(8,480)</b>
<b>MATERIALS &amp; SUPPLIES:</b>					
Council - Office & Communications Equip.	7,230	15,000	15,000	15,000	-
Council - Office Supplies	14,749	23,050	19,050	19,050	-
Council - Food & Clothing	4,388	9,700	9,700	9,700	-
Council - Maint. of Bldgs. & Grounds	239	1,555	1,555	1,555	-
<b>TOTAL MATERIALS &amp; SUPPLIES</b>	<b>26,606</b>	<b>49,305</b>	<b>45,305</b>	<b>45,305</b>	<b>-</b>
<b>OTHER CHARGES:</b>					
Council - Training & Travel	13,296	17,600	6,500	17,600	11,100
Council - Official Fees	-	200	200	200	-
<b>TOTAL OTHER CHARGES</b>	<b>13,296</b>	<b>17,800</b>	<b>6,700</b>	<b>17,800</b>	<b>11,100</b>
<b>CAPITAL OUTLAY:</b>					
Council - Office Equipment	12,126	24,000	17,500	17,500	-
<b>TOTAL CAPITAL OUTLAY</b>	<b>12,126</b>	<b>24,000</b>	<b>17,500</b>	<b>17,500</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>	<b>826,042</b>	<b>1,060,285</b>	<b>1,013,630</b>	<b>1,056,150</b>	<b>42,520</b>

# COUNCIL

ACCOUNT NUMBER: 001-400110

## NARRATIVE EXPLANATION OF CAPITAL OUTLAY FOR REQUESTED YEAR 2011

<b>CAPITAL OUTLAY:</b>	<b>AMOUNT</b>	<b>DETAILED DESCRIPTION</b>	<b>Sub-total</b>
Office Equipment	\$ 17,500	Network Server Scanner Equipment and Software	\$ 10,000 7,500

Grand Total Requested:

**\$ 17,500**

# COUNCIL - DISTRICT I

**ACCOUNT NUMBER: 001-400111**

Description	Prior Year Actual 2009	2010 Original Budget	2010 Current Estimate	2011 Requested Budget	Over or Under 2010
<b>EXPENDITURES:</b>					
<b>PERSONAL SERVICES:</b>					
Dist I - Salary	9,620	9,585	9,585	9,585	-
Dist I - FICA	603	600	600	600	-
Dist I - Life/Health Insurance	35	50	50	50	-
Dist I - Medicare	141	140	140	140	-
Dist I - Miscellaneous	-	90	90	90	-
<b>TOTAL PERSONAL SERVICES</b>	<b>10,399</b>	<b>10,465</b>	<b>10,465</b>	<b>10,465</b>	<b>-</b>
<b>OPERATING SERVICES:</b>					
Dist I - Ads, Dues & Subscriptions	100	300	300	300	-
Dist I - Printing	74	650	650	650	-
Dist I - Postage	180	1,200	1,200	1,200	-
Dist I - Telephone	1,084	1,630	1,630	1,715	85
Dist I - Rentals	-	680	680	680	-
Dist I - Maint. of Property & Equip.	-	700	700	700	-
Dist I - Contractual Services	2,065	2,470	2,470	2,595	125
Dist I - Professional Services	-	2,000	2,000	2,000	-
Dist I - Employee Liability	51	65	50	60	10
Dist I - General Liability	263	315	195	230	35
<b>TOTAL OPERATING SERVICES</b>	<b>3,817</b>	<b>10,010</b>	<b>9,875</b>	<b>10,130</b>	<b>255</b>
<b>MATERIALS &amp; SUPPLIES:</b>					
Dist I - Office & Communications Equip.	229	4,000	4,000	4,000	-
Dist I - Office Supplies	203	1,550	1,550	1,550	-
Dist I - Food & Clothing	-	500	500	500	-
<b>TOTAL MATERIALS &amp; SUPPLIES</b>	<b>432</b>	<b>6,050</b>	<b>6,050</b>	<b>6,050</b>	<b>-</b>
<b>OTHER CHARGES:</b>					
Dist I - Training & Travel	7,143	14,000	14,000	14,500	500
<b>TOTAL OTHER CHARGES</b>	<b>7,143</b>	<b>14,000</b>	<b>14,000</b>	<b>14,500</b>	<b>500</b>
<b>TOTAL EXPENDITURES</b>	<b>21,791</b>	<b>40,525</b>	<b>40,390</b>	<b>41,145</b>	<b>755</b>



## COUNCIL - DISTRICT II

**ACCOUNT NUMBER: 001-400112**

Description	Prior Year Actual 2009	2010 Original Budget	2010 Current Estimate	2011 Requested Budget	Over or Under 2010
<b>EXPENDITURES:</b>					
<b>PERSONAL SERVICES:</b>					
Dist II - Salary	9,620	9,585	9,585	9,585	-
Dist II - FICA	593	600	600	600	-
Dist II - Health/Life Insurance	35	50	50	50	-
Dist II - Medicare	139	140	140	140	-
Dist II - Dental Insurance	120	120	120	120	-
Dist II - Miscellaneous	-	90	90	90	-
<b>TOTAL PERSONAL SERVICES</b>	<b>10,507</b>	<b>10,585</b>	<b>10,585</b>	<b>10,585</b>	<b>-</b>
<b>OPERATING SERVICES:</b>					
Dist II - Ads, Dues & Subscriptions	30	250	250	250	-
Dist II - Printing	73	650	650	650	-
Dist II - Postage	-	1,200	1,200	1,200	-
Dist II - Telephone	1,076	1,630	1,630	1,715	85
Dist II - Maint. of Property & Equip.	-	800	800	800	-
Dist II - Contractual Services	2,050	2,470	2,470	2,595	125
Dist II - Professional Services	-	2,000	2,000	2,000	-
Dist II - Employee Liability	50	65	50	60	10
Dist II - General Liability	262	310	190	230	40
<b>TOTAL OPERATING SERVICES</b>	<b>3,541</b>	<b>9,375</b>	<b>9,240</b>	<b>9,500</b>	<b>260</b>
<b>MATERIALS &amp; SUPPLIES:</b>					
Dist II - Office & Communications Equip.	155	3,750	3,750	3,750	-
Dist II - Office Supplies	222	1,550	1,550	1,550	-
Dist II - Food & Clothing	-	500	500	500	-
<b>TOTAL MATERIALS &amp; SUPPLIES</b>	<b>377</b>	<b>5,800</b>	<b>5,800</b>	<b>5,800</b>	<b>-</b>
<b>OTHER CHARGES:</b>					
Dist II - Training & Travel	11,116	14,000	14,000	14,500	500
<b>TOTAL OTHER CHARGES</b>	<b>11,116</b>	<b>14,000</b>	<b>14,000</b>	<b>14,500</b>	<b>500</b>
<b>TOTAL EXPENDITURES</b>	<b>25,541</b>	<b>39,760</b>	<b>39,625</b>	<b>40,385</b>	<b>760</b>

## COUNCIL - DISTRICT III

**ACCOUNT NUMBER: 001-400113**

Description	Prior Year Actual 2009	2010 Original Budget	2010 Current Estimate	2011 Requested Budget	Over or Under 2010
<b>EXPENDITURES:</b>					
<b>PERSONAL SERVICES:</b>					
Dist III - Salary	9,620	9,585	9,585	9,585	-
Dist III - Health/Life Insurance	35	50	50	50	-
Dist III - Medicare	136	140	140	140	-
Dist III - Deferred Compensation	603	600	600	650	50
Dist III - Dental Insurance	50	120	-	-	-
Dist III - Miscellaneous	-	90	90	90	-
<b>TOTAL PERSONAL SERVICES</b>	<b>10,444</b>	<b>10,585</b>	<b>10,465</b>	<b>10,515</b>	<b>50</b>
<b>OPERATING SERVICES:</b>					
Dist III - Ads, Dues & Subscriptions	30	300	150	150	-
Dist III - Printing	1,792	2,750	2,600	5,250	2,650
Dist III - Postage	1,520	2,000	2,000	3,500	1,500
Dist III - Telephone	1,687	2,260	2,260	2,380	120
Dist III - Rentals	-	680	340	340	-
Dist III - Maint. of Property & Equip.	-	800	800	800	-
Dist III - Contractual Services	2,060	2,470	2,470	2,595	125
Dist III - Professional Services	-	2,000	2,000	2,000	-
Dist III - Employee Liability	53	65	55	65	10
Dist III - General Liability	273	325	215	260	45
<b>TOTAL OPERATING SERVICES</b>	<b>7,415</b>	<b>13,650</b>	<b>12,890</b>	<b>17,340</b>	<b>4,450</b>
<b>MATERIALS &amp; SUPPLIES:</b>					
Dist III - Office & Communications Equip.	155	4,500	4,250	4,250	-
Dist III - Office Supplies	-	1,800	1,550	1,550	-
Dist III - Food & Clothing	-	500	500	500	-
<b>TOTAL MATERIALS &amp; SUPPLIES</b>	<b>155</b>	<b>6,800</b>	<b>6,300</b>	<b>6,300</b>	<b>-</b>
<b>OTHER CHARGES:</b>					
Dist III - Training & Travel	1,010	15,000	12,500	15,500	3,000
<b>TOTAL OTHER CHARGES</b>	<b>1,010</b>	<b>15,000</b>	<b>12,500</b>	<b>15,500</b>	<b>3,000</b>
<b>TOTAL EXPENDITURES</b>	<b>19,024</b>	<b>46,035</b>	<b>42,155</b>	<b>49,655</b>	<b>7,500</b>

## COUNCIL - DISTRICT IV

**ACCOUNT NUMBER: 001-400114**

Description	Prior Year Actual 2009	2010 Original Budget	2010 Current Estimate	2011 Requested Budget	Over or Under 2010
<b>EXPENDITURES:</b>					
<b>PERSONAL SERVICES:</b>					
Dist IV - Salary	9,620	9,585	9,585	9,585	-
Dist IV - FICA	603	600	600	600	-
Dist IV - Health/Life Insurance	4,253	5,000	4,700	5,700	1,000
Dist IV - Medicare	141	140	140	140	-
Dist IV - Miscellaneous	-	90	90	90	-
<b>TOTAL PERSONAL SERVICES</b>	<b>14,617</b>	<b>15,415</b>	<b>15,115</b>	<b>16,115</b>	<b>1,000</b>
<b>OPERATING SERVICES:</b>					
Dist IV - Ads, Dues & Subscriptions	315	300	300	300	-
Dist IV - Printing	219	650	650	650	-
Dist IV - Postage	725	1,200	1,200	1,200	-
Dist IV - Telephone	384	1,630	1,630	1,715	85
Dist IV - Maint. of Property & Equip.	-	800	800	800	-
Dist IV - Contractual Services	2,054	2,470	2,470	2,595	125
Dist IV - Professional Services	-	2,000	2,000	2,000	-
Dist IV - Employee Liability	61	75	60	70	10
Dist IV - General Liability	313	375	235	280	45
<b>TOTAL OPERATING SERVICES</b>	<b>4,071</b>	<b>9,500</b>	<b>9,345</b>	<b>9,610</b>	<b>265</b>
<b>MATERIALS &amp; SUPPLIES:</b>					
Dist IV - Office & Communications Equip.	-	6,500	6,500	6,500	-
Dist IV - Office Supplies	701	3,000	3,000	3,000	-
Dist IV - Food & Clothing	-	500	500	500	-
<b>TOTAL MATERIALS &amp; SUPPLIES</b>	<b>701</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>-</b>
<b>OTHER CHARGES:</b>					
Dist IV - Training & Travel	8,036	14,500	14,500	15,000	500
<b>TOTAL OTHER CHARGES</b>	<b>8,036</b>	<b>14,500</b>	<b>14,500</b>	<b>15,000</b>	<b>500</b>
<b>TOTAL EXPENDITURES</b>	<b>27,425</b>	<b>49,415</b>	<b>48,960</b>	<b>50,725</b>	<b>1,765</b>

# COUNCIL - DISTRICT V

**ACCOUNT NUMBER: 001-400115**

Description	Prior Year Actual 2009	2010 Original Budget	2010 Current Estimate	2011 Requested Budget	Over or Under 2010
<b>EXPENDITURES:</b>					
<b>PERSONAL SERVICES:</b>					
Dist V - Salary	9,620	9,585	9,585	9,585	-
Dist V - FICA	603	600	600	600	-
Dist V - Medicare	141	140	140	140	-
Dist V - Miscellaneous	-	90	90	90	-
<b>TOTAL PERSONAL SERVICES</b>	<b>10,364</b>	<b>10,415</b>	<b>10,415</b>	<b>10,415</b>	<b>-</b>
<b>OPERATING SERVICES:</b>					
Dist V - Ads, Dues & Subscriptions	222	250	250	250	-
Dist V - Printing	1,338	650	2,650	5,150	2,500
Dist V - Postage	1,161	1,200	2,100	3,600	1,500
Dist V - Telephone	1,152	1,630	1,630	1,715	85
Dist V - Rentals	(43)	-	-	-	-
Dist V - Maint. of Property & Equip.	-	800	800	800	-
Dist V - Contractual Services	2,024	2,470	2,470	2,595	125
Dist V - Professional Services	-	2,000	2,000	2,000	-
Dist V - Employee Liability	51	65	50	60	10
Dist V - General Liability	265	315	195	235	40
<b>TOTAL OPERATING SERVICES</b>	<b>6,170</b>	<b>9,380</b>	<b>12,145</b>	<b>16,405</b>	<b>4,260</b>
<b>MATERIALS &amp; SUPPLIES:</b>					
Dist V - Office & Communications Equip.	155	4,000	3,250	4,000	750
Dist V - Office Supplies	221	1,800	1,800	1,800	-
Dist V - Food & Clothing	105	500	500	500	-
<b>TOTAL MATERIALS &amp; SUPPLIES</b>	<b>481</b>	<b>6,300</b>	<b>5,550</b>	<b>6,300</b>	<b>750</b>
<b>OTHER CHARGES:</b>					
Dist V - Training & Travel	4,813	15,000	10,350	15,500	5,150
<b>TOTAL OTHER CHARGES</b>	<b>4,813</b>	<b>15,000</b>	<b>10,350</b>	<b>15,500</b>	<b>5,150</b>
<b>TOTAL EXPENDITURES</b>	<b>21,828</b>	<b>41,095</b>	<b>38,460</b>	<b>48,620</b>	<b>10,160</b>

# COUNCIL - DISTRICT VI

**ACCOUNT NUMBER: 001-400116**

Description	Prior Year Actual 2009	2010 Original Budget	2010 Current Estimate	2011 Requested Budget	Over or Under 2010
<b>EXPENDITURES:</b>					
<b>PERSONAL SERVICES:</b>					
Dist VI - Salary	9,620	9,585	9,585	9,585	-
Dist VI - FICA	557	600	600	600	-
Dist VI - Life/Health Insurance	11,283	13,200	12,300	15,100	2,800
Dist VI - Medicare	130	140	140	140	-
Dist VI - Dental Insurance	120	120	120	120	-
Dist VI - Miscellaneous	-	90	90	90	-
<b>TOTAL PERSONAL SERVICES</b>	<b>21,710</b>	<b>23,735</b>	<b>22,835</b>	<b>25,635</b>	<b>2,800</b>
<b>OPERATING SERVICES:</b>					
Dist VI - Ads, Dues & Subscriptions	381	600	600	600	-
Dist VI - Printing	25	800	2,650	5,150	2,500
Dist VI - Postage	44	1,200	2,100	3,600	1,500
Dist VI - Telephone	1,170	2,260	2,260	2,380	120
Dist VI - Rentals	-	680	-	-	-
Dist VI - Maint. of Property & Equip.	-	800	800	800	-
Dist VI - Contractual Services	2,051	2,470	2,470	2,595	125
Dist VI - Professional Services	-	5,200	2,000	-	(2,000)
Dist VI - Employee Liability	66	80	70	85	15
Dist VI - General Liability	336	400	275	330	55
<b>TOTAL OPERATING SERVICES</b>	<b>4,073</b>	<b>14,490</b>	<b>13,225</b>	<b>15,540</b>	<b>2,315</b>
<b>MATERIALS &amp; SUPPLIES:</b>					
Dist VI - Office & Communications Equip.	2,645	5,700	5,300	250	(5,050)
Dist VI - Office Supplies	364	1,550	1,550	1,550	-
Dist VI - Food & Clothing	50	500	500	500	-
<b>TOTAL MATERIALS &amp; SUPPLIES</b>	<b>3,059</b>	<b>7,750</b>	<b>7,350</b>	<b>2,300</b>	<b>(5,050)</b>
<b>OTHER CHARGES:</b>					
Dist VI - Training & Travel	1,513	13,300	10,800	8,000	(2,800)
<b>TOTAL OTHER CHARGES</b>	<b>1,513</b>	<b>13,300</b>	<b>10,800</b>	<b>8,000</b>	<b>(2,800)</b>
<b>TOTAL EXPENDITURES</b>	<b>30,355</b>	<b>59,275</b>	<b>54,210</b>	<b>51,475</b>	<b>(2,735)</b>

# COUNCIL - DISTRICT VII

**ACCOUNT NUMBER: 001-400117**

Description	Prior Year Actual 2009	2010 Original Budget	2010 Current Estimate	2011 Requested Budget	Over or Under 2010
<b>EXPENDITURES:</b>					
<b>PERSONAL SERVICES:</b>					
Dist VII - Salary	9,620	9,585	9,585	9,585	-
Dist VII - FICA	603	600	600	600	-
Dist VII - Life/Health Insurance	35	50	50	50	-
Dist VII - Medicare	141	140	140	140	-
Dist VII - Miscellaneous	-	90	90	90	-
<b>TOTAL PERSONAL SERVICES</b>	<b>10,399</b>	<b>10,465</b>	<b>10,465</b>	<b>10,465</b>	<b>-</b>
<b>OPERATING SERVICES:</b>					
Dist VII - Ads, Dues & Subscriptions	104	250	250	250	-
Dist VII - Printing	74	1,000	800	800	-
Dist VII - Postage	-	1,500	1,500	1,500	-
Dist VII - Telephone	1,065	1,630	1,630	1,715	85
Dist VII - Maint. of Property & Equip.	-	800	800	800	-
Dist VII - Contractual Services	2,052	2,470	2,470	2,595	125
Dist VII - Professional Services	-	2,000	2,000	2,000	-
Dist VII - Employee Liability	50	60	45	55	10
Dist VII - General Liability	259	310	185	225	40
<b>TOTAL OPERATING SERVICES</b>	<b>3,604</b>	<b>10,020</b>	<b>9,680</b>	<b>9,940</b>	<b>260</b>
<b>MATERIALS &amp; SUPPLIES:</b>					
Dist VII - Office & Communications Equip.	155	3,500	2,000	2,500	500
Dist VII - Office Supplies	108	1,550	1,050	1,050	-
Dist VII - Food & Clothing	167	500	500	500	-
<b>TOTAL MATERIALS &amp; SUPPLIES</b>	<b>430</b>	<b>5,550</b>	<b>3,550</b>	<b>4,050</b>	<b>500</b>
<b>OTHER CHARGES:</b>					
Dist VII - Training & Travel	6,491	13,000	12,600	11,840	(760)
<b>TOTAL OTHER CHARGES</b>	<b>6,491</b>	<b>13,000</b>	<b>12,600</b>	<b>11,840</b>	<b>(760)</b>
<b>TOTAL EXPENDITURES</b>	<b>20,924</b>	<b>39,035</b>	<b>36,295</b>	<b>36,295</b>	<b>-</b>

# COUNCIL - DIVISION A

**ACCOUNT NUMBER: 001-400118**

Description	Prior Year Actual 2009	2010 Original Budget	2010 Current Estimate	2011 Requested Budget	Over or Under 2010
<b>EXPENDITURES:</b>					
<b>PERSONAL SERVICES:</b>					
Div A - Salary	12,827	12,780	12,780	12,780	-
Div A - FICA	804	800	800	800	-
Div A - Life/Health Insurance	35	50	50	50	-
Div A - Medicare	188	185	185	185	-
Div A - Miscellaneous	-	90	90	90	-
<b>TOTAL PERSONAL SERVICES</b>	<b>13,854</b>	<b>13,905</b>	<b>13,905</b>	<b>13,905</b>	<b>-</b>
<b>OPERATING SERVICES:</b>					
Div A - Ads, Dues & Subscriptions	-	100	100	100	-
Div A - Printing	25	650	650	650	-
Div A - Postage	-	1,200	1,200	1,200	-
Div A - Telephone	836	1,630	1,630	1,715	85
Div A - Maint. of Property & Equip.	-	800	800	800	-
Div A - Contractual Services	2,050	2,470	2,470	2,595	125
Div A - Professional Services	-	2,000	2,000	2,000	-
Div A - Employee Liability	59	70	55	65	10
Div A - General Liability	303	360	215	255	40
<b>TOTAL OPERATING SERVICES</b>	<b>3,273</b>	<b>9,280</b>	<b>9,120</b>	<b>9,380</b>	<b>260</b>
<b>MATERIALS &amp; SUPPLIES:</b>					
Div A - Office & Communications Equip.	250	7,000	7,000	7,000	-
Div A - Office Supplies	485	1,800	1,800	1,800	-
Div A - Food & Clothing	-	500	500	500	-
<b>TOTAL MATERIALS &amp; SUPPLIES</b>	<b>735</b>	<b>9,300</b>	<b>9,300</b>	<b>9,300</b>	<b>-</b>
<b>OTHER CHARGES:</b>					
Div A - Training & Travel	6,734	12,000	12,000	12,000	-
<b>TOTAL OTHER CHARGES</b>	<b>6,734</b>	<b>12,000</b>	<b>12,000</b>	<b>12,000</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>	<b>24,596</b>	<b>44,485</b>	<b>44,325</b>	<b>44,585</b>	<b>260</b>

## COUNCIL - DIVISION B

**ACCOUNT NUMBER: 001-400119**

Description	Prior Year Actual 2009	2010 Original Budget	2010 Current Estimate	2011 Requested Budget	Over or Under 2010
<b>EXPENDITURES:</b>					
<b>PERSONAL SERVICES:</b>					
Div B - Salary	12,827	12,780	12,780	12,780	-
Div B - Retirement	1,596	2,025	2,025	2,025	-
Div B - Life/Health Insurance	35	50	50	50	-
Div B - Medicare	182	185	185	185	-
Div B - Dental Insurance	70	-	120	120	-
Div B - Miscellaneous	-	90	90	90	-
<b>TOTAL PERSONAL SERVICES</b>	<b>14,710</b>	<b>15,130</b>	<b>15,250</b>	<b>15,250</b>	<b>-</b>
<b>OPERATING SERVICES:</b>					
Div B - Ads, Dues & Subscriptions	-	300	300	300	-
Div B - Printing	229	650	650	650	-
Div B - Postage	216	1,200	1,200	1,200	-
Div B - Telephone	1,112	1,630	1,630	1,715	85
Div B - Rentals	-	250	250	250	-
Div B - Maint. of Property & Equip.	110	800	800	800	-
Div B - Contractual Services	2,054	2,470	2,470	2,595	125
Div B - Professional Services	-	2,000	2,000	2,000	-
Div B - Employee Liability	55	70	55	65	10
Div B - General Liability	283	340	210	255	45
<b>TOTAL OPERATING SERVICES</b>	<b>4,059</b>	<b>9,710</b>	<b>9,565</b>	<b>9,830</b>	<b>265</b>
<b>MATERIALS &amp; SUPPLIES:</b>					
Div B - Office & Communications Equip.	155	4,000	4,000	4,000	-
Div B - Office Supplies	172	1,550	1,550	1,550	-
Div B - Food & Clothing	138	500	500	500	-
<b>TOTAL MATERIALS &amp; SUPPLIES</b>	<b>465</b>	<b>6,050</b>	<b>6,050</b>	<b>6,050</b>	<b>-</b>
<b>OTHER CHARGES:</b>					
Div B - Training & Travel	8,141	13,750	13,750	14,250	500
<b>TOTAL OTHER CHARGES</b>	<b>8,141</b>	<b>13,750</b>	<b>13,750</b>	<b>14,250</b>	<b>500</b>
<b>TOTAL EXPENDITURES</b>	<b>27,375</b>	<b>44,640</b>	<b>44,615</b>	<b>45,380</b>	<b>765</b>



# ORDINANCE & PROCEEDINGS

ACCOUNT NUMBER: 001-400130

Description	Prior Year Actual 2009	2010 Original Budget	2010 Current Estimate	2011 Requested Budget	Over or Under 2010
<b>EXPENDITURES:</b>					
<b>OPERATING SERVICES:</b>					
Ord/Proc - Ads, Dues & Subscriptions	42,078	48,000	35,000	42,000	7,000
<b>TOTAL OPERATING SERVICES</b>	<b>42,078</b>	<b>48,000</b>	<b>35,000</b>	<b>42,000</b>	<b>7,000</b>
<b>TOTAL EXPENDITURES</b>	<b>42,078</b>	<b>48,000</b>	<b>35,000</b>	<b>42,000</b>	<b>7,000</b>

# PUBLIC INFORMATION

**ACCOUNT NUMBER: 001-400140**

Description	Prior Year Actual 2009	2010 Original Budget	2010 Current Estimate	2011 Requested Budget	Over or Under 2010
<b>EXPENDITURES:</b>					
<b>PERSONAL SERVICES:</b>					
Public Info - Salaries	61,868	80,500	76,700	78,800	2,100
Public Info - FICA	11	250	-	-	-
Public Info - Retirement	7,665	12,500	12,100	12,500	400
Public Info - Health/Life Insurance	10,901	18,500	16,900	20,600	3,700
Public Info - Workers Comp.	332	500	500	500	-
Public Info - Unemployment Comp.	-	400	-	425	425
Public Info - Medicare	888	1,500	1,100	1,200	100
Public Info - Disability	357	600	600	450	(150)
Public Info - Dental Insurance	195	240	240	240	-
Public Info - Miscellaneous	36	160	-	-	-
<b>TOTAL PERSONAL SERVICES</b>	<b>82,253</b>	<b>115,150</b>	<b>108,140</b>	<b>114,715</b>	<b>6,575</b>
<b>OPERATING SERVICES:</b>					
Public Info - Ads, Dues & Subscriptions	4,014	3,455	3,455	5,465	2,010
Public Info - Printing	21,141	40,000	40,000	21,660	(18,340)
Public Info - Postage	11,457	24,200	24,200	15,500	(8,700)
Public Info - Telephone	1,626	2,500	2,500	2,500	-
Public Info - Rentals	-	1,800	1,800	1,800	-
Public Info - Maint. of Prop. & Equip.	18,754	21,000	21,000	22,700	1,700
Public Info - Contractual Services	497	2,380	3,000	3,000	-
Public Info - Professional Services	42,000	44,500	44,500	45,000	500
Public Info - Automobile Insurance	-	995	-	-	-
Public Info - Employee Liability	299	360	310	370	60
Public Info - General Liability	1,525	1,815	1,265	1,515	250
<b>TOTAL OPERATING SERVICES</b>	<b>101,313</b>	<b>143,005</b>	<b>142,030</b>	<b>119,510</b>	<b>(22,520)</b>
<b>MATERIALS &amp; SUPPLIES:</b>					
Public Info - Office & Comm. Equipment	1,874	5,000	5,000	1,200	(3,800)
Public Info - Office Supplies	2,186	3,000	3,000	3,000	-
Public Info - Food & Clothing	1,119	600	600	800	200
Public Info - Maint of Bldgs & Grounds	-	500	500	500	-
Public Info - Vehicle Supplies	30	500	500	500	-
<b>TOTAL MATERIALS &amp; SUPPLIES</b>	<b>5,209</b>	<b>9,600</b>	<b>9,600</b>	<b>6,000</b>	<b>(3,600)</b>
<b>OTHER CHARGES:</b>					
Public Info - Training & Travel	2,706	3,000	3,000	4,500	1,500
<b>TOTAL OTHER CHARGES</b>	<b>2,706</b>	<b>3,000</b>	<b>3,000</b>	<b>4,500</b>	<b>1,500</b>
<b>CAPITAL OUTLAY:</b>					
Public Info - Office Equipment	-	5,000	-	-	-
Public Info - Communication Equipment	-	-	26,850	-	(26,850)
<b>TOTAL CAPITAL OUTLAY</b>	<b>-</b>	<b>5,000</b>	<b>26,850</b>	<b>-</b>	<b>(26,850)</b>
<b>INTERGOVERNMENTAL:</b>					
Public Info - Grants	800	-	-	-	-
<b>TOTAL INTERGOVERNMENTAL</b>	<b>800</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>	<b>192,281</b>	<b>275,755</b>	<b>289,620</b>	<b>244,725</b>	<b>(44,895)</b>

# POLICE JURY ASSOCIATION

ACCOUNT NUMBER: 001-400150

Description	Prior Year Actual 2009	2010 Original Budget	2010 Current Estimate	2011 Requested Budget	Over or Under 2010
<b>EXPENDITURES:</b>					
<b>OPERATING SERVICES:</b>					
Police Jury - Ads, Dues & Subscriptions	42,828	49,200	43,350	46,250	2,900
<b>TOTAL OPERATING SERVICES</b>	<b>42,828</b>	<b>49,200</b>	<b>43,350</b>	<b>46,250</b>	<b>2,900</b>
<b>TOTAL EXPENDITURES</b>	<b>42,828</b>	<b>49,200</b>	<b>43,350</b>	<b>46,250</b>	<b>2,900</b>

# DISTRICT COURT

**ACCOUNT NUMBER: 001-400205**

Description	Prior Year Actual 2009	2010 Original Budget	2010 Current Estimate	2011 Requested Budget	Over or Under 2010
<b>EXPENDITURES:</b>					
<b>PERSONAL SERVICES:</b>					
Dist Crt - Salaries	12,940	-	-	-	-
Dist Crt - Non-PR Salaries/Benefits	239,656	248,000	255,700	266,000	10,300
Dist Crt - Retirement	1,603	-	-	-	-
Dist Crt - Health/Life Insurance	843	-	-	-	-
Dist Crt - Workers Comp.	63	-	-	-	-
Dist Crt - Medicare	190	-	-	-	-
<b>TOTAL PERSONAL SERVICES</b>	<b>255,295</b>	<b>248,000</b>	<b>255,700</b>	<b>266,000</b>	<b>10,300</b>
<b>OPERATING SERVICES:</b>					
Dist Crt - Ads, Dues & Subscriptions	4,064	8,000	8,000	8,000	-
Dist Crt - Printing	490	1,500	1,500	1,500	-
Dist Crt - Telephone	48	-	-	-	-
Dist Crt - Maint. of Property & Equip.	360	3,000	3,000	3,000	-
Dist Crt - Contractual Services	3,499	5,000	5,000	5,000	-
Dist Crt - Professional Services	5,780	15,000	15,000	15,000	-
Dist Crt - Employee Liability	489	590	465	555	90
Dist Crt - General Liability	2,499	2,975	1,910	2,290	380
<b>TOTAL OPERATING SERVICES</b>	<b>17,229</b>	<b>36,065</b>	<b>34,875</b>	<b>35,345</b>	<b>470</b>
<b>MATERIALS &amp; SUPPLIES:</b>					
Dist Crt - Office & Communications Equip.	-	4,000	4,000	4,000	-
Dist Crt - Office Supplies	257	1,000	1,000	1,000	-
Dist Crt - Food & Clothing	706	5,000	5,000	5,000	-
<b>TOTAL MATERIALS &amp; SUPPLIES</b>	<b>963</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>-</b>
<b>OTHER CHARGES:</b>					
Dist Crt - Juror/Witness Fees	7,110	36,000	36,000	36,000	-
Dist Crt - Official Fees	43,794	40,000	40,000	40,000	-
<b>TOTAL OTHER CHARGES</b>	<b>50,904</b>	<b>76,000</b>	<b>76,000</b>	<b>76,000</b>	<b>-</b>
<b>CAPITAL OUTLAY:</b>					
Dist Crt - Office Equipment	-	2,000	2,000	2,000	-
<b>TOTAL CAPITAL OUTLAY</b>	<b>-</b>	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>	<b>-</b>
<b>INTERGOVERNMENTAL:</b>					
Dist Crt - Court Attendance	13,520	15,000	15,000	15,000	-
<b>TOTAL INTERGOVERNMENTAL</b>	<b>13,520</b>	<b>15,000</b>	<b>15,000</b>	<b>15,000</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>	<b>337,911</b>	<b>387,065</b>	<b>393,575</b>	<b>404,345</b>	<b>10,770</b>

## DISTRICT COURT - DIVISION C

**ACCOUNT NUMBER: 001-400206**

Description	Prior Year Actual 2009	2010 Original Budget	2010 Current Estimate	2011 Requested Budget	Over or Under 2010
<b>EXPENDITURES:</b>					
<b>PERSONAL SERVICES:</b>					
D/C - Div C - Salaries	73,550	78,500	79,900	81,300	1,400
D/C - Div C - Non-PR Salaries/Benefits	58,023	58,600	56,900	59,500	2,600
D/C - Div C - Retirement	9,142	12,500	12,600	12,800	200
D/C - Div C - Health/Life Insurance	14,493	20,000	16,100	19,700	3,600
D/C - Div C - Workmens Comp.	385	500	455	450	(5)
D/C - Div C - Unemployment	-	300	-	375	375
D/C - Div C - Medicare	645	1,000	725	750	25
D/C - Div C - Dental Insurance	70	100	75	100	25
<b>TOTAL PERSONAL SERVICES</b>	<b>156,308</b>	<b>171,500</b>	<b>166,755</b>	<b>174,975</b>	<b>8,220</b>
<b>OPERATING SERVICES:</b>					
D/C - Div C - Ads, Dues & Subsc.	7,697	5,000	5,000	5,000	-
D/C - Div C - Printing	372	1,000	1,000	1,000	-
D/C - Div C - Telephone	6,491	6,033	6,033	6,033	-
D/C - Div C - Rentals	1,436	2,070	2,070	2,070	-
D/C - Div C - Maint. of Prop. & Equip.	662	2,000	2,000	2,000	-
D/C - Div C - Contractual Services	31,776	37,000	37,000	37,000	-
D/C - Div C - Professional Services	352	-	-	-	-
D/C - Div C - Employee Liability	263	320	275	330	55
D/C - Div C - General Liability	1,345	1,600	1,115	1,340	225
<b>TOTAL OPERATING SERVICES</b>	<b>50,394</b>	<b>55,023</b>	<b>54,493</b>	<b>54,773</b>	<b>280</b>
<b>MATERIALS &amp; SUPPLIES:</b>					
D/C - Div C - Office & Comm. Equipment	4,988	10,000	10,000	10,000	-
D/C - Div C - Office Supplies	3,175	3,500	3,500	3,500	-
<b>TOTAL MATERIALS &amp; SUPPLIES</b>	<b>8,163</b>	<b>13,500</b>	<b>13,500</b>	<b>13,500</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>	<b>214,865</b>	<b>240,023</b>	<b>234,748</b>	<b>243,248</b>	<b>8,500</b>

## DISTRICT COURT - DIVISION D

**ACCOUNT NUMBER: 001-400207**

Description	Prior Year Actual 2009	2010 Original Budget	2010 Current Estimate	2011 Requested Budget	Over or Under 2010
<b>EXPENDITURES:</b>					
<b>PERSONAL SERVICES:</b>					
D/C - Div D - Salaries	73,550	78,500	79,900	81,300	1,400
D/C - Div D - Non-PR Salaries/Benefits	122,140	125,200	103,600	107,800	4,200
D/C - Div D - Retirement	9,155	12,500	12,600	12,800	200
D/C - Div D - Health/Life Insurance	3,659	-	4,300	5,300	1,000
D/C - Div D - Workmens Comp.	380	500	455	450	(5)
D/C - Div D - Unemployment	-	300	-	375	375
D/C - Div D - Medicare	1,077	1,000	1,200	1,100	(100)
D/C - Div D - Dental Insurance	70	100	75	100	25
<b>TOTAL PERSONAL SERVICES</b>	<b>210,031</b>	<b>218,100</b>	<b>202,130</b>	<b>209,225</b>	<b>7,095</b>
<b>OPERATING SERVICES:</b>					
D/C - Div D - Ads, Dues & Subscriptions	10,237	5,715	3,773	5,715	1,942
D/C - Div D - Printing	935	200	636	1,000	364
D/C - Div D - Postage	9	-	-	-	-
D/C - Div D - Telephone	6,491	6,420	2,650	5,420	2,770
D/C - Div D - Rentals	7,910	2,075	798	1,000	202
D/C - Div D - Maint. of Prop. & Equip.	253	7,000	-	6,000	6,000
D/C - Div D - Contractual Services	1,685	38,650	952	38,000	37,048
D/C - Div D - Professional Services	9,623	9,185	3,600	9,000	5,400
D/C - Div D - Employee Liability	657	2,175	335	400	65
D/C - Div D - General Liability	1,314	1,615	1,355	1,630	275
<b>TOTAL OPERATING SERVICES</b>	<b>39,114</b>	<b>73,035</b>	<b>14,099</b>	<b>68,165</b>	<b>54,066</b>
<b>MATERIALS &amp; SUPPLIES:</b>					
D/C - Div D - Office & Comm. Equipment	3,241	3,000	3,908	5,000	1,092
D/C - Div D - Office Supplies	4,570	5,000	3,703	3,703	-
D/C - Div D - Food & Clothing	-	2,100	-	1,500	1,500
D/C - Div D - Materials & Supplies	371	-	-	-	-
<b>TOTAL MATERIALS &amp; SUPPLIES</b>	<b>8,182</b>	<b>10,100</b>	<b>7,611</b>	<b>10,203</b>	<b>2,592</b>
<b>OTHER CHARGES:</b>					
D/C - Div D - Training & Travel	710	5,000	1,775	5,000	3,225
<b>TOTAL OTHER CHARGES</b>	<b>710</b>	<b>5,000</b>	<b>1,775</b>	<b>5,000</b>	<b>3,225</b>
<b>CAPITAL OUTLAY:</b>					
D/C - Div D - Office Equipment	-	8,000	-	8,000	8,000
<b>TOTAL CAPITAL OUTLAY</b>	<b>-</b>	<b>8,000</b>	<b>-</b>	<b>8,000</b>	<b>8,000</b>
<b>TOTAL EXPENDITURES</b>	<b>258,037</b>	<b>314,235</b>	<b>225,615</b>	<b>300,593</b>	<b>74,978</b>

**DISTRICT COURT - DIVISION D**

**ACCOUNT NUMBER: 001-400207**

**NARRATIVE EXPLANATION OF CAPITAL OUTLAY  
FOR REQUESTED YEAR 2011**

<b>CAPITAL OUTLAY:</b>	<b>AMOUNT</b>	<b>DETAILED DESCRIPTION</b>	<b>Sub-total</b>
Office Equipment	\$ 8,000	New Court Docket System to integrate with Clerk of Court Office	

**Grand Total Requested:**

**\$ 8,000**

## DISTRICT COURT - DIVISION E

**ACCOUNT NUMBER: 001-400208**

Description	Prior Year Actual 2009	2010 Original Budget	2010 Current Estimate	2011 Requested Budget	Over or Under 2010
<b>EXPENDITURES:</b>					
<b>PERSONAL SERVICES:</b>					
D/C - Div E - Salaries	73,550	78,500	83,600	81,300	(2,300)
D/C - Div E - Non-PR Salaries/Benefits	96,957	110,300	105,100	109,500	4,400
D/C - Div E - Retirement	9,155	12,500	12,600	12,800	200
D/C - Div E - Health/Life Insurance	14,311	20,000	16,000	19,600	3,600
D/C - Div E - Workmens Comp.	380	500	455	450	(5)
D/C - Div E - Unemployment	-	300	-	375	375
D/C - Div E - Medicare	669	1,000	750	750	-
D/C - Div E - Dental Insurance	70	100	75	100	25
<b>TOTAL PERSONAL SERVICES</b>	<b>195,092</b>	<b>223,200</b>	<b>218,580</b>	<b>224,875</b>	<b>6,295</b>
<b>OPERATING SERVICES:</b>					
D/C - Div E - Ads, Dues & Subscriptions	9,140	7,650	8,650	9,150	500
D/C - Div E - Printing	336	1,000	500	1,000	500
D/C - Div E - Postage	86	200	176	200	24
D/C - Div E - Telephone	7,005	7,000	7,040	7,200	160
D/C - Div E - Rentals	2,022	2,100	2,100	2,100	-
D/C - Div E - Maint. of Property & Equip.	494	1,500	500	1,538	1,038
D/C - Div E - Contractual Services	5,544	5,000	3,800	4,000	200
D/C - Div E - Professional Services	10,497	7,500	7,000	7,500	500
D/C - Div E - Employee Liability	1,668	2,000	2,000	2,000	-
D/C - Div E - General Liability	1,438	1,715	1,800	1,800	-
<b>TOTAL OPERATING SERVICES</b>	<b>38,230</b>	<b>35,665</b>	<b>33,566</b>	<b>36,488</b>	<b>2,922</b>
<b>MATERIALS &amp; SUPPLIES:</b>					
D/C - Div E - Office & Comm. Equipment	2,788	4,000	4,000	4,000	-
D/C - Div E - Office Supplies	3,936	4,500	4,500	4,500	-
D/C - Div E - Food & Clothing	-	1,050	1,050	1,050	-
<b>TOTAL MATERIALS &amp; SUPPLIES</b>	<b>6,724</b>	<b>9,550</b>	<b>9,550</b>	<b>9,550</b>	<b>-</b>
<b>OTHER CHARGES:</b>					
D/C - Div E - Training & Travel	645	5,000	5,000	5,000	-
D/C - Div E - Official Fees	-	2,000	1,000	2,000	1,000
<b>TOTAL OTHER CHARGES</b>	<b>645</b>	<b>7,000</b>	<b>6,000</b>	<b>7,000</b>	<b>1,000</b>
<b>TOTAL EXPENDITURES</b>	<b>240,691</b>	<b>275,415</b>	<b>267,696</b>	<b>277,913</b>	<b>10,217</b>



# GRAND JURY

ACCOUNT NUMBER: 001-400210

Description	Prior Year Actual 2009	2010 Original Budget	2010 Current Estimate	2011 Requested Budget	Over or Under 2010
<b>EXPENDITURES:</b>					
<b>MATERIALS &amp; SUPPLIES:</b>					
Grand Jury - Food & Clothing	936	3,000	3,000	3,000	-
<b>TOTAL MATERIALS &amp; SUPPLIES</b>	<b>936</b>	<b>3,000</b>	<b>3,000</b>	<b>3,000</b>	<b>-</b>
<b>OTHER CHARGES:</b>					
Grand Jury - Juror/Witness Fees	6,000	9,000	9,000	9,000	-
Grand Jury - Official Fees	1,355	5,000	5,000	5,000	-
<b>TOTAL OTHER CHARGES</b>	<b>7,355</b>	<b>14,000</b>	<b>14,000</b>	<b>14,000</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>	<b>8,291</b>	<b>17,000</b>	<b>17,000</b>	<b>17,000</b>	<b>-</b>

# DISTRICT ATTORNEY

ACCOUNT NUMBER: 001-400235

Description	Prior Year Actual 2009	2010 Original Budget	2010 Current Estimate	2011 Requested Budget	Over or Under 2010
<b>EXPENDITURES:</b>					
<b>PERSONAL SERVICES:</b>					
Dist Atty - Salaries	199,455	201,000	201,000	205,100	4,100
Dist Atty - Non-PR Salaries/Benefits	1,017,987	1,130,000	1,093,000	1,220,500	127,500
Dist Atty - Retirement	5,503	20,065	14,600	25,800	11,200
Dist Atty - Workers Compensation	817	1,000	575	575	-
Dist Atty - Unemployment	-	1,000	-	850	850
Dist Atty - Medicare	2,020	2,050	2,050	2,100	50
<b>TOTAL PERSONAL SERVICES</b>	<b>1,225,782</b>	<b>1,355,115</b>	<b>1,311,225</b>	<b>1,454,925</b>	<b>143,700</b>
<b>OPERATING SERVICES:</b>					
Dist Atty - Ads, Dues & Subscriptions	42,124	46,800	44,000	45,600	1,600
Dist Atty - Telephone	38,433	37,680	41,050	41,832	782
Dist Atty - Rentals	59,213	59,215	59,215	59,215	-
Dist Atty - Professional Services	28,400	37,200	34,000	34,000	-
Dist Atty - Property Insurance	-	250	250	250	-
Dist Atty - Performance Bond	20,865	24,000	22,000	24,200	2,200
Dist Atty - Automobile Insurance	5,689	6,500	5,500	6,000	500
Dist Atty - Employee Liability	1,941	2,330	1,995	2,395	400
Dist Atty - General Liability	9,902	11,780	8,195	9,835	1,640
<b>TOTAL OPERATING SERVICES</b>	<b>206,567</b>	<b>225,755</b>	<b>216,205</b>	<b>223,327</b>	<b>7,122</b>
<b>OTHER CHARGES:</b>					
Dist Atty - Official Fees	-	2,000	2,000	2,000	-
<b>TOTAL OTHER CHARGES</b>	<b>-</b>	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>	<b>-</b>
<b>INTERGOVERNMENTAL:</b>					
Dist Atty - Grants	36,784	36,784	36,784	36,784	-
Dist Atty - Grants Family/Youth Svcs	30,000	40,600	40,600	40,600	-
Dist Atty - Juvenile Services	-	100,000	100,000	100,000	-
<b>TOTAL INTERGOVERNMENTAL</b>	<b>66,784</b>	<b>177,384</b>	<b>177,384</b>	<b>177,384</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>	<b>1,499,133</b>	<b>1,760,254</b>	<b>1,706,814</b>	<b>1,857,636</b>	<b>150,822</b>

## WARD COURTS

**ACCOUNT NUMBER: 001-400290**

Description	Prior Year Actual 2009	2010 Original Budget	2010 Current Estimate	2011 Requested Budget	Over or Under 2010
<b>EXPENDITURES:</b>					
<b>PERSONAL SERVICES:</b>					
Ward Courts - Salaries	95,775	96,300	96,700	98,500	1,800
Ward Courts - FICA	2,149	2,200	2,200	2,200	-
Ward Courts - Retirement	7,649	9,800	9,950	10,000	50
Ward Courts - Medicare	1,204	1,250	1,220	1,250	30
<b>TOTAL PERSONAL SERVICES</b>	<b>106,777</b>	<b>109,550</b>	<b>110,070</b>	<b>111,950</b>	<b>1,880</b>
<b>OPERATING SERVICES:</b>					
Ward Courts - Employee Liability	130	160	135	165	30
Ward Courts - General Liability	665	790	555	665	110
<b>TOTAL OPERATING SERVICES</b>	<b>795</b>	<b>950</b>	<b>690</b>	<b>830</b>	<b>140</b>
<b>OTHER CHARGES:</b>					
Ward Courts - Training & Travel	7,031	8,500	8,500	8,500	-
<b>TOTAL OTHER CHARGES</b>	<b>7,031</b>	<b>8,500</b>	<b>8,500</b>	<b>8,500</b>	<b>-</b>
 <b>TOTAL EXPENDITURES</b>	 <b>114,603</b>	 <b>119,000</b>	 <b>119,260</b>	 <b>121,280</b>	 <b>2,020</b>

# PARISH PRESIDENT

**ACCOUNT NUMBER: 001-400310**

Description	Prior Year Actual 2009	2010 Original Budget	2010 Current Estimate	2011 Requested Budget	Over or Under 2010
<b>EXPENDITURES:</b>					
<b>PERSONAL SERVICES:</b>					
President - Salaries	287,596	298,000	298,100	303,700	5,600
President - FICA	107	250	50	100	50
President - Retirement	24,311	32,100	32,500	33,200	700
President - Life/Health Insurance	32,988	38,000	35,400	41,300	5,900
President - Workers Compensation	972	1,500	1,200	1,300	100
President - Unemployment Comp.	-	1,000	-	1,100	1,100
President - Medicare	5,476	6,000	5,700	3,100	(2,600)
President - Disability	1,651	2,000	1,700	1,700	-
President - Deferred Compensation	19,320	23,000	22,100	20,500	(1,600)
President - Dental Insurance	1,177	1,300	1,250	1,300	50
President - Miscellaneous	170	400	400	400	-
<b>TOTAL PERSONAL SERVICES</b>	<b>373,768</b>	<b>403,550</b>	<b>398,400</b>	<b>407,700</b>	<b>9,300</b>
<b>OPERATING SERVICES:</b>					
President - Ads, Dues & Subscriptions	1,849	2,300	2,300	2,300	-
President - Printing	3,573	4,410	4,410	4,410	-
President - Telephone	3,841	5,000	5,000	5,000	-
President - Maint. of Property & Equip.	2,195	3,150	3,150	3,150	-
President - Contractual Services	83	475	475	475	-
President - Professional Services	17,299	7,100	7,100	7,100	-
President - Automobile Insurance	3,059	2,525	3,345	4,015	670
President - Employee Liability	521	570	530	635	105
President - General Liability	2,666	3,370	2,165	2,600	435
<b>TOTAL OPERATING SERVICES</b>	<b>35,086</b>	<b>28,900</b>	<b>28,475</b>	<b>29,685</b>	<b>1,210</b>
<b>MATERIALS &amp; SUPPLIES:</b>					
President - Office & Comm. Equipment	7,202	5,000	5,000	5,000	-
President - Office Supplies	1,293	5,250	5,250	5,250	-
President - Food & Clothing	4,762	2,500	2,500	2,500	-
President - Maintenance of Bldgs & Grnds	30	-	-	-	-
President - Vehicle Supplies	1,361	4,000	4,000	4,000	-
President - Equipment & Vehicle Parts	636	1,000	1,000	1,000	-
<b>TOTAL MATERIALS &amp; SUPPLIES</b>	<b>15,284</b>	<b>17,750</b>	<b>17,750</b>	<b>17,750</b>	<b>-</b>
<b>OTHER CHARGES:</b>					
President - Training & Travel	14,179	14,600	14,600	14,600	-
President - Official Fees	60	100	100	100	-
<b>TOTAL OTHER CHARGES</b>	<b>14,239</b>	<b>14,700</b>	<b>14,700</b>	<b>14,700</b>	<b>-</b>
 <b>TOTAL EXPENDITURES</b>	 <b>438,377</b>	 <b>464,900</b>	 <b>459,325</b>	 <b>469,835</b>	 <b>10,510</b>

# REGISTRAR OF VOTERS

**ACCOUNT NUMBER: 001-400410**

Description	Prior Year Actual 2009	2010 Original Budget	2010 Current Estimate	2011 Requested Budget	Over or Under 2010
<b>EXPENDITURES:</b>					
<b>PERSONAL SERVICES:</b>					
Reg of Voters - Salaries	54,952	58,500	49,800	50,500	700
Reg of Voters - FICA	95	300	100	300	200
Reg of Voters - Retirement	1,512	2,000	4,300	4,550	250
Reg of Voters - Life/Health Insurance	15,519	18,500	15,800	20,600	4,800
Reg of Voters - Workers Compensation	283	400	300	300	-
Reg of Voters - Unemployment	-	300	-	275	275
Reg of Voters - Medicare	784	900	750	750	-
Reg of Voters - Dental Insurance	193	300	210	240	30
<b>TOTAL PERSONAL SERVICES</b>	<b>73,338</b>	<b>81,200</b>	<b>71,260</b>	<b>77,515</b>	<b>6,255</b>
<b>OPERATING SERVICES:</b>					
Reg of Voters - Ads, Dues & Subscriptions	530	2,850	2,850	2,850	-
Reg of Voters - Printing	-	1,000	1,000	1,000	-
Reg of Voters - Postage	2,854	5,000	5,000	5,000	-
Reg of Voters - Telephone	607	1,325	1,325	1,000	(325)
Reg of Voters - Maint. of Property & Equip.	840	2,000	2,000	1,000	(1,000)
Reg of Voters - Contractual Services	634	-	-	1,000	1,000
Reg of Voters - Employee Liability	172	210	170	205	35
Reg of Voters - General Liability	879	1,050	700	835	135
<b>TOTAL OPERATING SERVICES</b>	<b>6,516</b>	<b>13,435</b>	<b>13,045</b>	<b>12,890</b>	<b>(155)</b>
<b>MATERIALS &amp; SUPPLIES:</b>					
Reg of Voters - Office & Comm. Equip.	10,839	3,500	3,500	4,200	700
Reg of Voters - Office Supplies	1,124	1,000	1,000	1,000	-
<b>TOTAL MATERIALS &amp; SUPPLIES</b>	<b>11,963</b>	<b>4,500</b>	<b>4,500</b>	<b>5,200</b>	<b>700</b>
<b>OTHER CHARGES:</b>					
Reg of Voters - Training & Travel	6,115	8,000	8,000	8,000	-
<b>TOTAL OTHER CHARGES</b>	<b>6,115</b>	<b>8,000</b>	<b>8,000</b>	<b>8,000</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>	<b>97,932</b>	<b>107,135</b>	<b>96,805</b>	<b>103,605</b>	<b>6,800</b>

# ELECTIONS

**ACCOUNT NUMBER: 001-400420**

Description	Prior Year Actual 2009	2010 Original Budget	2010 Current Estimate	2011 Requested Budget	Over or Under 2010
<b>EXPENDITURES:</b>					
<b>OPERATING SERVICES:</b>					
Elections - Ads, Dues & Subscriptions	-	600	600	600	-
Elections - Printing	-	2,500	2,500	2,500	-
Elections - Rentals	-	700	700	700	-
<b>TOTAL OPERATING SERVICES</b>	<b>-</b>	<b>3,800</b>	<b>3,800</b>	<b>3,800</b>	<b>-</b>
<b>OTHER CHARGES:</b>					
Elections - Official Fees	740	36,895	24,295	24,295	-
<b>TOTAL OTHER CHARGES</b>	<b>740</b>	<b>36,895</b>	<b>24,295</b>	<b>24,295</b>	<b>-</b>
 <b>TOTAL EXPENDITURES</b>	 <b>740</b>	 <b>40,695</b>	 <b>28,095</b>	 <b>28,095</b>	 <b>-</b>

# FINANCE

## ACCOUNT NUMBER: 001-400510

Description	Prior Year Actual 2009	2010 Original Budget	2010 Current Estimate	2011 Requested Budget	Over or Under 2010
<b>EXPENDITURES:</b>					
<b>PERSONAL SERVICES:</b>					
Finance - Salaries	605,727	618,000	628,100	650,000	21,900
Finance - Retirement	75,390	98,000	99,000	102,500	3,500
Finance - Life/Health Insurance	68,598	90,000	77,500	98,000	20,500
Finance - Workers Compensation	3,121	4,000	3,600	3,700	100
Finance - Unemployment	-	3,000	-	3,300	3,300
Finance - Medicare	8,715	9,000	8,900	9,500	600
Finance - Disability	3,489	4,200	3,600	3,600	-
Finance - Deferred Compensation	16,428	19,500	18,700	17,500	(1,200)
Finance - Dental Insurance	1,329	1,500	1,400	1,400	-
Finance - Miscellaneous	348	380	220	300	80
<b>TOTAL PERSONAL SERVICES</b>	<b>783,145</b>	<b>847,580</b>	<b>841,020</b>	<b>889,800</b>	<b>48,780</b>
<b>OPERATING SERVICES:</b>					
Finance - Ads, Dues & Subscriptions	5,968	5,020	4,770	4,600	(170)
Finance - Printing	2,971	4,000	4,000	4,000	-
Finance - Telephone	1,100	1,320	1,200	1,200	-
Finance - Maint. of Property & Equipment	-	2,500	1,500	2,500	1,000
Finance - Contractual Services	-	1,000	1,000	1,000	-
Finance - Professional Services	74,502	96,200	84,700	90,500	5,800
Finance - Employee Liability	1,941	2,330	1,785	2,145	360
Finance - General Liability	10,028	11,890	7,355	8,825	1,470
<b>TOTAL OPERATING SERVICES</b>	<b>96,510</b>	<b>124,260</b>	<b>106,310</b>	<b>114,770</b>	<b>8,460</b>
<b>MATERIALS &amp; SUPPLIES:</b>					
Finance - Office & Communications Equip.	3,207	20,750	17,000	21,000	4,000
Finance - Office Supplies	8,895	10,000	7,500	7,500	-
Finance - Food & Clothing	2,214	3,600	3,350	3,350	-
Finance - Maint. of Bldgs. & Grounds	1,335	2,400	1,200	1,600	400
<b>TOTAL MATERIALS &amp; SUPPLIES</b>	<b>15,651</b>	<b>36,750</b>	<b>29,050</b>	<b>33,450</b>	<b>4,400</b>
<b>OTHER CHARGES:</b>					
Finance - Training & Travel	7,922	18,880	9,960	14,160	4,200
Finance - Official Fees	-	100	100	100	-
<b>TOTAL OTHER CHARGES</b>	<b>7,922</b>	<b>18,980</b>	<b>10,060</b>	<b>14,260</b>	<b>4,200</b>
<b>TOTAL EXPENDITURES</b>	<b>903,228</b>	<b>1,027,570</b>	<b>986,440</b>	<b>1,052,280</b>	<b>65,840</b>

# PURCHASING

**ACCOUNT NUMBER: 001-400530**

Description	Prior Year Actual 2009	2010 Original Budget	2010 Current Estimate	2011 Requested Budget	Over or Under 2010
<b>EXPENDITURES:</b>					
<b>PERSONAL SERVICES:</b>					
Purchasing - Salaries	381,069	395,000	401,500	421,200	19,700
Purchasing - FICA	230	250	360	250	(110)
Purchasing - Retirement	38,279	50,500	50,400	54,200	3,800
Purchasing - Life/Health Insurance	58,035	68,000	63,000	77,000	14,000
Purchasing - Workers Compensation	3,916	4,700	4,500	4,600	100
Purchasing - Unemployment	-	1,900	-	2,100	2,100
Purchasing - Medicare	5,409	6,000	5,800	6,200	400
Purchasing - Disability	2,167	2,700	2,200	2,300	100
Purchasing - Deferred Compensation	21,705	25,000	24,800	24,600	(200)
Purchasing - Dental Insurance	720	800	650	700	50
Purchasing - Miscellaneous	206	700	700	740	40
<b>TOTAL PERSONAL SERVICES</b>	<b>511,736</b>	<b>555,550</b>	<b>553,910</b>	<b>593,890</b>	<b>39,980</b>
<b>OPERATING SERVICES:</b>					
Purchasing - Ads, Dues & Subscriptions	2,651	6,620	6,620	7,000	380
Purchasing - Printing	5,588	5,355	5,355	5,700	345
Purchasing - Postage	470	485	486	520	34
Purchasing - Telephone	3,344	3,435	3,432	3,600	168
Purchasing - Rentals	408	2,100	2,100	2,200	100
Purchasing - Maint. of Property & Equip.	1,168	2,680	2,678	2,825	147
Purchasing - Contractual Services	5,616	7,700	7,700	8,085	385
Purchasing - Professional Services	1,415	25,200	25,200	26,400	1,200
Purchasing - Automobile Insurance	1,653	1,985	1,675	2,010	335
Purchasing - Employee Liability	725	870	755	905	150
Purchasing - General Liability	3,687	4,390	3,095	3,715	620
<b>TOTAL OPERATING SERVICES</b>	<b>26,725</b>	<b>60,820</b>	<b>59,096</b>	<b>62,960</b>	<b>3,864</b>
<b>MATERIALS &amp; SUPPLIES:</b>					
Purchasing - Office & Comm. Equipment	13,186	14,700	14,700	15,400	700
Purchasing - Office Supplies	6,051	9,575	9,576	9,576	-
Purchasing - Food & Clothing	1,416	2,675	2,678	2,800	122
Purchasing - Vehicle Supplies	4,185	6,385	6,080	6,400	320
Purchasing - Miscellaneous	49	220	200	225	25
Purchasing - Vehicle & Equipment Parts	670	1,220	1,220	1,280	60
Purchasing - Tools & Equipment	-	525	525	550	25
<b>TOTAL MATERIALS &amp; SUPPLIES</b>	<b>25,557</b>	<b>35,300</b>	<b>34,979</b>	<b>36,231</b>	<b>1,252</b>
<b>OTHER CHARGES:</b>					
Purchasing - Training & Travel	3,885	12,760	12,760	12,800	40
<b>TOTAL OTHER CHARGES</b>	<b>3,885</b>	<b>12,760</b>	<b>12,760</b>	<b>12,800</b>	<b>40</b>
<b>TOTAL EXPENDITURES</b>	<b>567,903</b>	<b>664,430</b>	<b>660,745</b>	<b>705,881</b>	<b>45,136</b>



# PERSONNEL

**ACCOUNT NUMBER: 001-400540**

Description	Prior Year Actual 2009	2010 Original Budget	2010 Current Estimate	2011 Requested Budget	Over or Under 2010
<b>EXPENDITURES:</b>					
<b>PERSONAL SERVICES:</b>					
Personnel - Salaries	210,990	253,000	251,300	272,200	20,900
Personnel - Per Diem	1,860	2,700	2,160	3,600	1,440
Personnel - FICA	121	-	325	250	(75)
Personnel - Retirement	26,017	40,000	38,800	42,300	3,500
Personnel - Life/Health Insurance	45,176	66,000	49,100	60,100	11,000
Personnel - Workers Compensation	1,093	1,600	1,450	1,600	150
Personnel - Unemployment	-	1,200	-	1,400	1,400
Personnel - Medicare	2,227	3,000	2,800	3,200	400
Personnel - Disability	1,207	1,800	1,400	1,500	100
Personnel - Post-Emp. Health Care	-	-	-	-	-
Personnel - Deferred Compensation	10,236	13,000	5,700	10,800	5,100
Personnel - Dental Insurance	120	400	120	120	-
Personnel - Miscellaneous	152	300	150	300	150
<b>TOTAL PERSONAL SERVICES</b>	<b>299,199</b>	<b>383,000</b>	<b>353,305</b>	<b>397,370</b>	<b>44,065</b>
<b>OPERATING SERVICES:</b>					
Personnel - Ads, Dues & Subscriptions	4,416	4,000	1,500	4,500	3,000
Personnel - Printing	702	2,000	1,500	4,000	2,500
Personnel - Telephone	1,408	2,500	3,000	3,500	500
Personnel - Contractual Services	-	500	1,000	1,500	500
Personnel - Professional Services	19,297	50,000	50,000	52,500	2,500
Personnel - Automobile Insurance	123	-	-	-	-
Personnel - Employee Liability	446	535	530	635	105
Personnel - General Liability	2,278	2,710	2,160	2,595	435
<b>TOTAL OPERATING SERVICES</b>	<b>28,670</b>	<b>62,245</b>	<b>59,690</b>	<b>69,230</b>	<b>9,540</b>
<b>MATERIALS &amp; SUPPLIES:</b>					
Personnel - Office & Comm. Equipment	5,681	5,000	5,000	45,000	40,000
Personnel - Office Supplies	2,799	3,000	5,000	5,000	-
Personnel - Recreational/Cultural	7,618	9,500	8,500	9,500	1,000
Personnel - Food & Clothing	669	2,500	2,800	4,000	1,200
Personnel - Maint. Of Building & Grounds	190	-	-	-	-
Personnel - Vehicle Supplies	-	-	1,500	2,500	1,000
Personnel - Equipment & Vehicle Parts	-	-	1,000	2,000	1,000
<b>TOTAL MATERIALS &amp; SUPPLIES</b>	<b>16,957</b>	<b>20,000</b>	<b>23,800</b>	<b>68,000</b>	<b>44,200</b>
<b>OTHER CHARGES:</b>					
Personnel - Training & Travel	5,956	12,000	12,000	13,500	1,500
Personnel - Official Fees	-	3,000	3,000	3,000	-
<b>TOTAL OTHER CHARGES</b>	<b>5,956</b>	<b>15,000</b>	<b>15,000</b>	<b>16,500</b>	<b>1,500</b>
<b>TOTAL EXPENDITURES</b>	<b>350,782</b>	<b>480,245</b>	<b>451,795</b>	<b>551,100</b>	<b>99,305</b>

# LEGAL SERVICES

**ACCOUNT NUMBER: 001-400545**

Description	Prior Year Actual 2009	2010 Original Budget	2010 Current Estimate	2011 Requested Budget	Over or Under 2010
<b>EXPENDITURES:</b>					
<b>PERSONAL SERVICES:</b>					
Legal - Salaries	212,633	219,000	226,200	225,400	(800)
Legal - FICA	175	250	300	300	-
Legal - Retirement	12,292	16,000	16,000	16,400	400
Legal - Life/Health Insurance	22,712	27,000	24,700	30,200	5,500
Legal - Workers Compensation	857	1,100	1,100	1,100	-
Legal - Unemployment	-	1,000	-	1,200	1,200
Legal - Medicare	3,053	3,200	3,200	3,400	200
Legal - Disability	1,212	1,500	1,250	1,300	50
Legal - Post-Emp. Health Care	-	-	-	-	-
Legal - Deferred Compensation	9,717	12,000	10,000	10,200	200
Legal - Dental Insurance	190	300	240	240	-
Legal - Miscellaneous	116	320	320	320	-
<b>TOTAL PERSONAL SERVICES</b>	<b>262,957</b>	<b>281,670</b>	<b>283,310</b>	<b>290,060</b>	<b>6,750</b>
<b>OPERATING SERVICES:</b>					
Legal - Ads, Dues & Subscriptions	3,090	1,670	2,070	3,000	930
Legal - Printing	196	1,000	1,000	1,000	-
Legal - Utilities - Electric	-	1,400	1,400	1,470	70
Legal - Utilities - Gas	171	210	210	221	11
Legal - Utilities - Water	-	300	300	300	-
Legal - Postage	114	1,800	1,800	1,800	-
Legal - Telephone	2,677	2,000	2,000	2,000	-
Legal - Rentals	1,320	1,450	1,450	1,457	7
Legal - Maint. of Property & Equipment	228	800	800	800	-
Legal - Contractual Services	1,845	6,845	6,345	6,450	105
Legal - Professional Services	5,475	17,620	17,620	17,620	-
Legal - Property Insurance	75	90	90	95	5
Legal - Employee Liability	379	455	390	465	75
Legal - General Liability	1,936	2,305	1,595	1,910	315
<b>TOTAL OPERATING SERVICES</b>	<b>17,506</b>	<b>37,945</b>	<b>37,070</b>	<b>38,588</b>	<b>1,518</b>
<b>MATERIALS &amp; SUPPLIES:</b>					
Legal - Office & Communications Equip.	549	2,000	3,488	3,000	(488)
Legal - Office Supplies	2,002	2,000	2,000	2,000	-
Legal - Food & Clothing	271	400	400	400	-
Legal - Maint of Buildings & Grounds	618	2,850	2,850	3,000	150
<b>TOTAL MATERIALS &amp; SUPPLIES</b>	<b>3,440</b>	<b>7,250</b>	<b>8,738</b>	<b>8,400</b>	<b>(338)</b>
<b>OTHER CHARGES:</b>					
Legal - Training & Travel	2,576	12,900	15,900	15,900	-
Legal - Official Fees	57	3,000	3,000	3,000	-
<b>TOTAL OTHER CHARGES</b>	<b>2,633</b>	<b>15,900</b>	<b>18,900</b>	<b>18,900</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>	<b>286,536</b>	<b>342,765</b>	<b>348,018</b>	<b>355,948</b>	<b>7,930</b>

# TAXATION - ASSESSOR

ACCOUNT NUMBER: 001-400550

Description	Prior Year Actual 2009	2010 Original Budget	2010 Current Estimate	2011 Requested Budget	Over or Under 2010
<b>EXPENDITURES:</b>					
<b>INTERGOVERNMENTAL:</b>					
Taxation - Assessor	-	3,000	3,000	3,000	-
<b>TOTAL INTERGOVERNMENTAL</b>	<b>-</b>	<b>3,000</b>	<b>3,000</b>	<b>3,000</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>	<b>-</b>	<b>3,000</b>	<b>3,000</b>	<b>3,000</b>	<b>-</b>

# TAXATION - COLLECTOR

ACCOUNT NUMBER: 001-400560

Description	Prior Year Actual 2009	2010 Original Budget	2010 Current Estimate	2011 Requested Budget	Over or Under 2010
<b>EXPENDITURES:</b>					
<b>INTERGOVERNMENTAL:</b>					
Taxation - Cost of Ad Valorem Tax Coll.	4,016	3,500	4,000	4,500	500
Taxation - Cost of Sales Tax Collection	134,524	158,400	152,400	155,500	3,100
<b>TOTAL INTERGOVERNMENTAL</b>	<b>138,540</b>	<b>161,900</b>	<b>156,400</b>	<b>160,000</b>	<b>3,600</b>
<b>TOTAL EXPENDITURES</b>	<b>138,540</b>	<b>161,900</b>	<b>156,400</b>	<b>160,000</b>	<b>3,600</b>

# INDIRECT COST PLAN

**ACCOUNT NUMBER: 001-400585**

Description	Prior Year Actual 2009	2010 Original Budget	2010 Current Estimate	2011 Requested Budget	Over or Under 2010
<b>EXPENDITURES:</b>					
<b>INTERGOVERNMENTAL:</b>					
Indirect Cost Allocation	(201,176)	(195,000)	(205,000)	(205,000)	-
<b>TOTAL INTERGOVERNMENTAL</b>	<b>(201,176)</b>	<b>(195,000)</b>	<b>(205,000)</b>	<b>(205,000)</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>	<b>(201,176)</b>	<b>(195,000)</b>	<b>(205,000)</b>	<b>(205,000)</b>	<b>-</b>

# PLANNING AND ZONING

**ACCOUNT NUMBER: 001-400610**

Description	Prior Year Actual 2009	2010 Original Budget	2010 Current Estimate	2011 Requested Budget	Over or Under 2010
<b>EXPENDITURES:</b>					
<b>PERSONAL SERVICES:</b>					
P & Z - Salaries	625,682	761,000	645,500	786,500	141,000
P & Z - Per Diem	7,680	10,080	10,080	10,080	-
P & Z - FICA	404	500	250	450	200
P & Z - Retirement	77,077	119,000	100,200	123,000	22,800
P & Z - Life/Health Insurance	81,753	128,000	81,800	129,800	48,000
P & Z - Workers Compensation	23,285	37,500	26,400	35,000	8,600
P & Z - Unemployment	-	3,800	-	4,000	4,000
P & Z - Medicare	6,058	8,200	6,400	8,500	2,100
P & Z - Disability	3,606	5,100	3,700	4,300	600
P & Z - Deferred Compensation	12,606	16,000	17,700	15,000	(2,700)
P & Z - Dental Insurance	955	1,500	900	1,300	400
P & Z - Miscellaneous	410	870	870	870	-
<b>TOTAL PERSONAL SERVICES</b>	<b>839,516</b>	<b>1,091,550</b>	<b>893,800</b>	<b>1,118,800</b>	<b>225,000</b>
<b>OPERATING SERVICES:</b>					
P & Z - Ads, Dues & Subscriptions	3,496	4,920	4,920	4,920	-
P & Z - Printing	8,508	14,625	14,625	24,625	10,000
P & Z - Postage	3,290	4,750	4,750	7,250	2,500
P & Z - Telephone	7,718	11,165	11,165	11,165	-
P & Z - Rentals	2,255	2,015	2,015	2,015	-
P & Z - Maint. of Property & Equipment	2,408	5,700	5,700	5,700	-
P & Z - Contractual Services	48,256	44,700	44,698	42,873	(1,825)
P & Z - Professional Services	148,930	249,500	249,500	240,750	(8,750)
P & Z - Property Insurance	6,538	7,195	6,060	7,275	1,215
P & Z - Automobile Insurance	8,967	10,765	8,535	10,245	1,710
P & Z - Employee Liability	1,750	2,100	1,800	2,160	360
P & Z - General Liability	8,923	10,615	7,385	8,860	1,475
<b>TOTAL OPERATING SERVICES</b>	<b>251,039</b>	<b>368,050</b>	<b>361,153</b>	<b>367,838</b>	<b>6,685</b>
<b>MATERIALS &amp; SUPPLIES:</b>					
P & Z - Office & Communications Equip.	2,082	23,750	23,750	23,145	(605)
P & Z - Office Supplies	7,715	12,800	12,800	12,800	-
P & Z - Medical, Drugs	318	400	400	400	-
P & Z - Food & Clothing	1,465	7,000	7,000	7,000	-
P & Z - Maint. of Buildings & Grounds	3,291	5,000	5,000	5,000	-
P & Z - Vehicle Supplies	7,330	8,000	8,000	8,000	-
P & Z - Equipment & Vehicle Parts	61	1,850	1,848	1,848	-
P & Z - Tools & Equipment	-	720	720	720	-
<b>TOTAL MATERIALS &amp; SUPPLIES</b>	<b>22,262</b>	<b>59,520</b>	<b>59,518</b>	<b>58,913</b>	<b>(605)</b>
<b>OTHER CHARGES:</b>					
P & Z - Training & Travel	8,420	13,125	13,125	13,125	-
P & Z - Judgements/Damages	-	28,500	28,500	28,500	-
P & Z - Official Fees	17,688	24,300	24,300	24,300	-
<b>TOTAL OTHER CHARGES</b>	<b>26,108</b>	<b>65,925</b>	<b>65,925</b>	<b>65,925</b>	<b>-</b>

CONTINUED

# PLANNING AND ZONING

ACCOUNT NUMBER: 001-400610

Description	Prior Year Actual 2009	2010 Original Budget	2010 Current Estimate	2011 Requested Budget	Over or Under 2010
<b>EXPENDITURES: (CONT.)</b>					
<b>CAPITAL OUTLAY:</b>					
P & Z - Acquisition of Vehicles	-	-	-	13,940	13,940
<b>TOTAL CAPITAL OUTLAY</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>13,940</b>	<b>13,940</b>
<b>TOTAL EXPENDITURES</b>	<b>1,138,925</b>	<b>1,585,045</b>	<b>1,380,396</b>	<b>1,625,416</b>	<b>245,020</b>

**PLANNING & ZONING**

**ACCOUNT NUMBER: 001-400610**

**NARRATIVE EXPLANATION OF CAPITAL OUTLAY  
FOR REQUESTED YEAR 2011**

<b>CAPITAL OUTLAY:</b>	<b>AMOUNT</b>	<b>DETAILED DESCRIPTION</b>	<b>Sub-total</b>
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Acquisition of Vehicles	\$13,940	One (1) pick-up trucks to replace: Unit # 504 - 1995 Ford Ranger with 109,388 miles with electrical problems	
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**Grand Total Requested:**

<b>\$13,940</b>
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# COASTAL ZONE MANAGEMENT

**ACCOUNT NUMBER: 001-400611**

Description	Prior Year Actual 2009	2010 Original Budget	2010 Current Estimate	2011 Requested Budget	Over or Under 2010
<b>EXPENDITURES:</b>					
<b>PERSONAL SERVICES:</b>					
CZM - Salaries	98,992	102,100	98,200	107,400	9,200
CZM - Retirement	12,320	16,100	15,500	17,000	1,500
CZM - Life/Health Insurance	15,683	18,500	17,100	21,000	3,900
CZM - Workers Compensation	543	650	600	700	100
CZM - Unemployment	-	500	-	600	600
CZM - Medicare	1,392	1,500	1,400	1,600	200
CZM - Disability	569	700	500	600	100
CZM - Deferred Compensation	2,746	4,000	2,700	2,900	200
CZM - Miscellaneous	-	80	80	78	(2)
<b>TOTAL PERSONAL SERVICES</b>	<b>132,245</b>	<b>144,130</b>	<b>136,080</b>	<b>151,878</b>	<b>15,798</b>
<b>OPERATING SERVICES:</b>					
CZM - Ads, Dues & Subscriptions	60	1,100	1,100	1,100	-
CZM - Printing	-	-	3,000	3,000	-
CZM - Postage	-	-	4,500	13,500	9,000
CZM - Telephone	1,801	1,500	1,500	1,500	-
CZM - Rentals	-	1,000	1,000	1,000	-
CZM - Maint. of Property & Equipment	58,573	310,375	80,000	80,000	-
CZM - Professional Services	-	122,000	77,000	122,000	45,000
CZM - Automobile Insurance	826	995	840	1,005	165
CZM - Employee Liability	394	475	640	770	130
CZM - General Liability	2,004	2,385	2,590	3,105	515
<b>TOTAL OPERATING SERVICES</b>	<b>63,658</b>	<b>439,830</b>	<b>172,170</b>	<b>226,980</b>	<b>54,810</b>
<b>MATERIALS &amp; SUPPLIES:</b>					
CZM - Office & Communications Equip.	998	1,000	1,000	1,000	-
CZM - Office Supplies	515	1,200	1,200	1,200	-
CZM - Food & Clothing	-	1,250	1,250	1,250	-
CZM - Maint of Buildings & Grounds	-	300	300	300	-
CZM - Vehicle Supplies	344	1,800	1,800	1,800	-
CZM - Vehicle & Equipment Parts	-	350	350	350	-
<b>TOTAL MATERIALS &amp; SUPPLIES</b>	<b>1,857</b>	<b>5,900</b>	<b>5,900</b>	<b>5,900</b>	<b>-</b>
<b>OTHER CHARGES:</b>					
CZM - Training & Travel	3,108	5,000	5,000	5,000	-
CZM - Official Fees	972	200	200	200	-
<b>TOTAL OTHER CHARGES</b>	<b>4,080</b>	<b>5,200</b>	<b>5,200</b>	<b>5,200</b>	<b>-</b>
<b>CAPITAL OUTLAY:</b>					
CZM - Improvements other than Buildings	1,678,080	5,000	520,335	75,000	(445,335)
CZM - Acquisition of Vehicles	23	-	-	-	-
<b>TOTAL CAPITAL OUTLAY</b>	<b>1,678,103</b>	<b>5,000</b>	<b>520,335</b>	<b>75,000</b>	<b>(445,335)</b>
<b>INTERGOVERNMENTAL</b>					
CZM - Grants	-	10,000	10,000	10,000	-
<b>TOTAL INTERGOVERNMENTAL</b>	<b>-</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>	<b>1,879,943</b>	<b>610,060</b>	<b>849,685</b>	<b>474,958</b>	<b>(374,727)</b>

# COASTAL ZONE MANAGEMENT

ACCOUNT NUMBER: 001-400611

## NARRATIVE EXPLANATION OF CAPITAL OUTLAY FOR REQUESTED YEAR 2011

<b>CAPITAL OUTLAY:</b>	<b>AMOUNT</b>	<b>DETAILED DESCRIPTION</b>	<b>Sub-total</b>
Improvements other than Buildings	\$ 75,000	Wetland Watcher Park	\$ 75,000

**Grand Total Requested:**

**\$ 75,000**

# ICC BUILDING CODES

**ACCOUNT NUMBER: 001-400612**

Description	Prior Year Actual 2009	2010 Original Budget	2010 Current Estimate	2011 Requested Budget	Over or Under 2010
<b>EXPENDITURES:</b>					
<b>PERSONAL SERVICES:</b>					
Bldg Code - Salaries	53,327	68,000	68,100	70,000	1,900
Bldg Code - Retirement	6,625	11,000	10,800	11,100	300
Bldg Code - Life/Health Insurance	3,784	7,000	6,200	7,600	1,400
Bldg Code - Workers Compensation	284	500	400	400	-
Bldg Code - Unemployment	-	300	-	400	400
Bldg Code - Medicare	585	600	600	650	50
Bldg Code - Disability	306	500	400	400	-
Bldg Code - Dental Insurance	55	100	60	100	40
Bldg Code - Miscellaneous	-	100	39	39	-
<b>TOTAL PERSONAL SERVICES</b>	<b>64,966</b>	<b>88,100</b>	<b>86,599</b>	<b>90,689</b>	<b>4,090</b>
<b>OPERATING SERVICES:</b>					
Bldg Code - Ads, Dues & Subscriptions	-	1,000	1,000	1,000	-
Bldg Code - Printing	1,139	2,500	2,500	2,500	-
Bldg Code - Postage	-	250	250	250	-
Bldg Code - Telephone	-	1,050	1,049	1,049	-
Bldg Code - Maint. of Prop & Eqpt	-	500	500	500	-
Bldg Code - Contractual Services	-	3,775	3,773	3,773	-
Bldg Code - Professional Services	412,008	400,000	400,000	305,000	(95,000)
Bldg Code - Employee Liability	452	545	565	675	110
Bldg Code - General Liability	2,311	2,750	2,300	2,755	455
<b>TOTAL OPERATING SERVICES</b>	<b>415,910</b>	<b>412,370</b>	<b>411,937</b>	<b>317,502</b>	<b>(94,435)</b>
<b>MATERIALS &amp; SUPPLIES:</b>					
Bldg Code - Office & Comm. Equip.	1,343	2,000	2,000	2,000	-
Bldg Code - Office Supplies	1,198	1,500	1,500	1,500	-
Bldg Code - Food & Clothing	-	400	400	400	-
Bldg Code - Vehicle Supplies	-	2,000	2,000	2,000	-
Bldg Code - Vehicle & Equipment Parts	-	500	500	500	-
<b>TOTAL MATERIALS &amp; SUPPLIES</b>	<b>2,541</b>	<b>6,400</b>	<b>6,400</b>	<b>6,400</b>	<b>-</b>
<b>OTHER CHARGES:</b>					
Bldg Code - Training & Travel	-	6,000	6,000	4,000	(2,000)
Bldg Code - Official Fees	-	2,700	2,700	2,700	-
<b>TOTAL OTHER CHARGES</b>	<b>-</b>	<b>8,700</b>	<b>8,700</b>	<b>6,700</b>	<b>(2,000)</b>
<b>CAPITAL OUTLAY:</b>					
Bldg Code - Office Equipment	25,689	-	-	-	-
<b>TOTAL CAPITAL OUTLAY</b>	<b>25,689</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>	<b>509,106</b>	<b>515,570</b>	<b>513,636</b>	<b>421,291</b>	<b>(92,345)</b>

# DATA PROCESSING

**ACCOUNT NUMBER: 001-400620**

Description	Prior Year Actual 2009	2010 Original Budget	2010 Current Estimate	2011 Requested Budget	Over or Under 2010
<b>EXPENDITURES:</b>					
<b>PERSONAL SERVICES:</b>					
Data Proc - Salaries	(665)	-	-	-	-
<b>TOTAL PERSONAL SERVICES</b>	<b>(665)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>OPERATING SERVICES:</b>					
Data Proc - Printing	9,332	8,700	5,500	5,500	-
Data Proc - Postage	21,129	33,000	24,500	25,800	1,300
Data Proc - Telephone	1,646	2,580	2,100	2,100	-
Data Proc - Rentals	-	-	-	-	-
Data Proc - Maint. of Property & Equipment	710	3,350	2,850	2,850	-
Data Proc - Contractual Services	75,505	92,600	71,700	75,900	4,200
Data Proc - Professional Services	62,371	73,500	176,550	127,000	(49,550)
<b>TOTAL OPERATING SERVICES</b>	<b>170,693</b>	<b>213,730</b>	<b>283,200</b>	<b>239,150</b>	<b>(44,050)</b>
<b>MATERIALS &amp; SUPPLIES:</b>					
Data Proc - Office & Comm. Equipment	10,851	21,500	14,000	17,500	3,500
Data Proc - Office Supplies	10,598	20,900	17,700	17,700	-
Data Proc - Small Tools & Equipment	-	1,000	500	750	250
<b>TOTAL MATERIALS &amp; SUPPLIES</b>	<b>21,449</b>	<b>43,400</b>	<b>32,200</b>	<b>35,950</b>	<b>3,750</b>
<b>OTHER CHARGES:</b>					
Data Proc - Training & Travel	-	4,000	2,500	2,500	-
<b>TOTAL OTHER CHARGES</b>	<b>-</b>	<b>4,000</b>	<b>2,500</b>	<b>2,500</b>	<b>-</b>
<b>CAPITAL OUTLAY:</b>					
Data Proc - Office Equipment	87,162	85,000	20,000	35,000	15,000
<b>TOTAL CAPITAL OUTLAY</b>	<b>87,162</b>	<b>85,000</b>	<b>20,000</b>	<b>35,000</b>	<b>15,000</b>
<b>TOTAL EXPENDITURES</b>	<b>278,639</b>	<b>346,130</b>	<b>337,900</b>	<b>312,600</b>	<b>(25,300)</b>

# DATA PROCESSING

ACCOUNT NUMBER: 001-400620

## NARRATIVE EXPLANATION OF CAPITAL OUTLAY FOR REQUESTED YEAR 2011

<b>CAPITAL OUTLAY:</b>	<b>AMOUNT</b>	<b>DETAILED DESCRIPTION</b>	<b>Sub-total</b>
Office Equipment	\$ 35,000	Scanning Equipment and Software Memory & Terminal Server Upgrades	\$ 15,000 20,000

**Grand Total Requested:**

**\$35,000**

# INFORMATION TECHNOLOGY

**ACCOUNT NUMBER: 001-400625**

Description	Prior Year Actual 2009	2010 Original Budget	2010 Current Estimate	2011 Requested Budget	Over or Under 2010
<b>EXPENDITURES:</b>					
<b>PERSONAL SERVICES:</b>					
Info Tech - Salaries	236,324	298,500	250,300	245,000	(5,300)
Info Tech - FICA	3	-	600	550	(50)
Info Tech - Retirement	29,353	47,000	36,300	37,300	1,000
Info Tech - Life/Health Insurance	24,208	42,000	33,900	42,200	8,300
Info Tech - Workers Compensation	1,263	2,000	1,500	1,400	(100)
Info Tech - Unemployment	-	1,400	-	1,400	1,400
Info Tech - Medicare	3,419	4,500	3,600	3,700	100
Info Tech - Disability	1,350	2,000	1,300	1,300	-
Info Tech - Deferred Compensation	2,137	3,000	1,700	1,800	100
Info Tech - Dental Insurance	270	400	240	240	-
Info Tech - Miscellaneous	53	-	-	-	-
<b>TOTAL PERSONAL SERVICES</b>	<b>298,380</b>	<b>400,800</b>	<b>329,440</b>	<b>334,890</b>	<b>5,450</b>
<b>OPERATING SERVICES:</b>					
Info Tech - Ads, Dues & Subscriptions	225	5,820	5,820	5,880	60
Info Tech - Printing	-	300	300	425	125
Info Tech - Utilities-Electric	1,942	3,600	3,600	3,600	-
Info Tech - Postage	50	-	-	500	500
Info Tech - Telephone	6,370	7,128	7,128	7,628	500
Info Tech - Maint. of Property & Equipment	3,218	10,550	10,550	13,550	3,000
Info Tech - Contractual Services	143,940	237,900	237,900	238,000	100
Info Tech - Professional Services	155,848	77,750	77,750	97,750	20,000
Info Tech - Property Insurance	2,480	2,980	2,705	3,250	545
Info Tech - Automobile Insurance	1,653	1,985	1,675	2,010	335
Info Tech - Employee Liability	889	1,070	910	1,095	185
Info Tech - General Liability	4,451	5,320	3,750	4,500	750
<b>TOTAL OPERATING SERVICES</b>	<b>321,066</b>	<b>354,403</b>	<b>352,088</b>	<b>378,188</b>	<b>26,100</b>
<b>MATERIALS &amp; SUPPLIES:</b>					
Info Tech - Office & Comm. Equipment	120,153	5,000	5,000	24,500	19,500
Info Tech - Office Supplies	4,446	6,500	6,500	6,500	-
Info Tech - Food & Clothing	200	1,300	1,300	1,800	500
Info Tech - Maint. of Bldgs & Grounds	749	2,600	2,600	5,100	2,500
Info Tech - Vehicle Supplies	512	2,000	1,500	1,500	-
Info Tech - Equipment & Vehicle Parts	305	750	750	1,000	250
<b>TOTAL MATERIALS &amp; SUPPLIES</b>	<b>126,365</b>	<b>18,150</b>	<b>17,650</b>	<b>40,400</b>	<b>22,750</b>
<b>OTHER CHARGES:</b>					
Info Tech - Training & Travel	297	15,000	13,000	20,500	7,500
<b>TOTAL OTHER CHARGES</b>	<b>297</b>	<b>15,000</b>	<b>13,000</b>	<b>20,500</b>	<b>7,500</b>
<b>CAPITAL OUTLAY:</b>					
Info Tech - Acquisition of Motor Vehicles	-	-	-	46,000	46,000
Info Tech - Office Equipment	19,666	135,000	50,000	115,000	65,000
<b>TOTAL CAPITAL OUTLAY</b>	<b>19,666</b>	<b>135,000</b>	<b>50,000</b>	<b>161,000</b>	<b>111,000</b>
<b>TOTAL EXPENDITURES</b>	<b>765,774</b>	<b>923,353</b>	<b>762,178</b>	<b>934,978</b>	<b>172,800</b>

# INFORMATION TECHNOLOGY

ACCOUNT NUMBER: 001-400625

## NARRATIVE EXPLANATION OF CAPITAL OUTLAY FOR REQUESTED YEAR 2011

<b>CAPITAL OUTLAY:</b>	<b>AMOUNT</b>	<b>DETAILED DESCRIPTION</b>	<b>Sub-total</b>
Acquisition of Motor Vehicles	\$ 46,000	New Equipment needed for GIS Project: One (1) New Truck One (1) New Trailer One (1) New ATV/UTV	\$ 30,000 2,000 14,000
Office Equipment	\$ 115,000	GIS Equipment Networking Hardware Technical Software (Inventory Tracking, Webex, Archiving) ArcView Software (GIS )	\$ 50,000 25,000 20,000 20,000

**Grand Total Requested:**

**\$ 161,000**

# RESEARCH AND INVESTIGATIONS

ACCOUNT NUMBER: 001-400630

Description	Prior Year Actual 2009	2010 Original Budget	2010 Current Estimate	2011 Requested Budget	Over or Under 2010
<b>EXPENDITURES:</b>					
<b>OPERATING SERVICES:</b>					
Research/Inv - Professional Services	73,742	105,500	92,500	117,500	25,000
<b>TOTAL OPERATING SERVICES</b>	<b>73,742</b>	<b>105,500</b>	<b>92,500</b>	<b>117,500</b>	<b>25,000</b>
<b>TOTAL EXPENDITURES</b>	<b>73,742</b>	<b>105,500</b>	<b>92,500</b>	<b>117,500</b>	<b>25,000</b>



# CABLE TV ADMINISTRATION

**ACCOUNT NUMBER: 001-400635**

Description	Prior Year Actual 2009	2010 Original Budget	2010 Current Estimate	2011 Requested Budget	Over or Under 2010
<b>EXPENDITURES:</b>					
<b>OPERATING SERVICES:</b>					
Cable TV Admin - Ads, Dues & Subsc.	-	750	750	750	-
Cable TV Admin - Professional Services	-	15,250	15,250	15,250	-
<b>TOTAL OPERATING SERVICES</b>	<b>-</b>	<b>16,000</b>	<b>16,000</b>	<b>16,000</b>	<b>-</b>
<b>MATERIALS &amp; SUPPLIES:</b>					
Cable TV Admin - Office & Comm. Equipment	-	2,000	2,000	2,000	-
<b>TOTAL MATERIALS &amp; SUPPLIES</b>	<b>-</b>	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>	<b>-</b>
<b>OTHER CHARGES:</b>					
Cable TV Admin - Training & Travel	-	2,000	2,000	2,000	-
<b>TOTAL OTHER CHARGES</b>	<b>-</b>	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>	<b>-</b>
<b>CAPITAL OUTLAY:</b>					
Cable TV Admin - Office Equipment	-	30,000	30,000	30,000	-
<b>TOTAL CAPITAL OUTLAY</b>	<b>-</b>	<b>30,000</b>	<b>30,000</b>	<b>30,000</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>	<b>-</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>-</b>

**CABLE TV ADMINISTRATION**

**ACCOUNT NUMBER: 001-400635**

**NARRATIVE EXPLANATION OF CAPITAL OUTLAY  
FOR REQUESTED YEAR 2011**

<b>CAPITAL OUTLAY:</b>	<b>AMOUNT</b>	<b>DETAILED DESCRIPTION</b>	<b>Sub-total</b>
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Office Equipment	\$ 30,000	New Digital Video System	
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**Grand Total Requested:** **\$ 30,000**

# GENERAL GOVERNMENT BUILDINGS

**ACCOUNT NUMBER: 001-400640**

Description	Prior Year Actual 2009	2010 Original Budget	2010 Current Estimate	2011 Requested Budget	Over or Under 2010
<b>EXPENDITURES:</b>					
<b>PERSONAL SERVICES:</b>					
Gen Govt - Salaries	534,549	566,000	570,500	586,200	15,700
Gen Govt - FICA	1,423	2,000	2,600	1,500	(1,100)
Gen Govt - Retirement	63,586	86,000	81,400	88,600	7,200
Gen Govt - Life/Health Insurance	92,812	112,000	95,200	111,500	16,300
Gen Govt - Workers Compensation	34,114	42,000	36,900	39,200	2,300
Gen Govt - Unemployment	-	2,800	-	3,000	3,000
Gen Govt - Medicare	7,542	8,500	7,700	8,600	900
Gen Govt - Disability	2,797	3,500	2,800	3,000	200
Gen Govt - Deferred Compensation	1,100	3,500	1,400	1,700	300
Gen Govt - Dental Insurance	1,140	1,500	1,100	1,500	400
Gen Govt - Miscellaneous	1,864	2,500	2,500	2,500	-
<b>TOTAL PERSONAL SERVICES</b>	<b>740,927</b>	<b>830,300</b>	<b>802,100</b>	<b>847,300</b>	<b>45,200</b>
<b>OPERATING SERVICES:</b>					
Gen Govt - Ads, Dues & Subscriptions	319	-	500	500	-
Gen Govt - Printing	290	150	150	150	-
Gen Govt - Utilities - Electric	226,103	379,500	379,500	379,500	-
Gen Govt - Utilities - Gas	-	-	-	2,500	2,500
Gen Govt - Utilities - Water	35,424	38,500	38,500	44,300	5,800
Gen Govt - Telephone	32,005	38,500	38,500	38,500	-
Gen Govt - Rentals	13,353	22,000	22,000	22,000	-
Gen Govt - Maint of Property & Equip	372,620	125,000	221,000	225,000	4,000
Gen Govt - Contractual Services	72,880	101,850	101,850	117,000	15,150
Gen Govt - Professional Services	13,061	12,100	12,100	12,100	-
Gen Govt - Property Insurance	249,889	298,930	234,815	281,775	46,960
Gen Govt - Automobile Insurance	4,958	5,950	5,785	6,940	1,155
Gen Govt - Employee Liability	2,095	2,515	2,260	2,710	450
Gen Govt - General Liability	10,698	12,720	9,480	11,375	1,895
Gen Govt - Boiler Policy	8,452	10,145	8,870	10,645	1,775
<b>TOTAL OPERATING SERVICES</b>	<b>1,042,147</b>	<b>1,047,860</b>	<b>1,075,310</b>	<b>1,154,995</b>	<b>79,685</b>
<b>MATERIALS &amp; SUPPLIES:</b>					
Gen Govt - Office & Comm. Equipment	4,796	6,000	6,000	5,000	(1,000)
Gen Govt - Office Supplies	3,950	2,500	2,500	2,500	-
Gen Govt - Medical Supplies	778	1,000	1,000	1,000	-
Gen Govt - Food & Clothing	2,730	2,000	3,500	3,000	(500)
Gen Govt - Maint. of Bldgs. & Grounds	130,185	100,800	115,800	120,000	4,200
Gen Govt - Vehicle Supplies	10,762	8,250	8,250	8,500	250
Gen Govt - Miscellaneous	-	-	1,200	800	(400)
Gen Govt - Equipment & Vehicle Parts	3,223	6,000	6,000	5,000	(1,000)
Gen Govt - Asphalt & Asphalt Fillers	-	-	8,500	4,500	(4,000)
Gen Govt - Miscellaneous Chemicals	-	-	5,000	5,000	-
Gen Govt - Tools & Equipment	17,324	4,400	8,400	6,000	(2,400)
<b>TOTAL MATERIALS &amp; SUPPLIES</b>	<b>173,748</b>	<b>130,950</b>	<b>166,150</b>	<b>161,300</b>	<b>(4,850)</b>

CONTINUED

## GENERAL GOVERNMENT BUILDINGS

**ACCOUNT NUMBER: 001-400640**

Description	Prior Year Actual 2009	2010 Original Budget	2010 Current Estimate	2011 Requested Budget	Over or Under 2010
<b>EXPENDITURES: (CONT.)</b>					
<b>OTHER CHARGES:</b>					
Gen Govt - Training & Travel	2,838	5,000	5,000	5,000	-
Gen Govt - Official Fees	-	150	1,500	2,000	500
<b>TOTAL OTHER CHARGES</b>	<b>2,838</b>	<b>5,150</b>	<b>6,500</b>	<b>7,000</b>	<b>500</b>
<b>CAPITAL OUTLAY:</b>					
Gen Govt - Acquisition of Land	-	-	400,000	-	(400,000)
Gen Govt - Acquisition of Buildings	-	200,000	-	35,000	35,000
Gen Govt - Improvements Other than Bldg	-	-	-	745,200	745,200
Gen Govt - Acquisition of Motor Vehicles	18,726	-	-	22,000	22,000
Gen Govt - Buildings & Grounds	816,418	2,377,000	1,631,000	4,213,939	2,582,939
Gen Govt - Heavy Movable Equipment	-	-	-	28,500	28,500
Gen Govt - Office Equipment	-	7,000	-	182,000	182,000
Gen Govt - Major Repairs	-	225,000	-	-	-
Gen Govt - Architectural/Engineering Fees	109,941	200,000	100,000	306,000	206,000
Gen Govt - Other Fees	3,661	1,000	1,000	171,000	170,000
<b>TOTAL CAPITAL OUTLAY</b>	<b>948,746</b>	<b>3,010,000</b>	<b>2,132,000</b>	<b>5,703,639</b>	<b>3,571,639</b>
 <b>TOTAL EXPENDITURES</b>	 <b>2,908,406</b>	 <b>5,024,260</b>	 <b>4,182,060</b>	 <b>7,874,234</b>	 <b>3,692,174</b>

# GENERAL GOVERNMENT BUILDINGS

ACCOUNT NUMBER: 001-400640

## NARRATIVE EXPLANATION OF CAPITAL OUTLAY FOR REQUESTED YEAR 2011

CAPITAL OUTLAY:	AMOUNT	DETAILED DESCRIPTION	Sub-total
Acquisition of Buildings	\$ 35,000	Maintenance Shop (Workshop & Equipment Storage)	
Improvements Other than Building	\$ 745,200	HVAC Equipment Retrofit/ Air Handling Replacement Windows around Courthouse	\$ 400,000 345,200
Acquisition of Motor Vehicles	\$ 22,000	One (1) new truck to replace: Unit# 019 - 1997 Ford F250 with 195,000 miles	
Buildings & Grounds	\$ 4,213,939	Renovate 3rd floor of Courthouse (previously the jail) Renovate Courthouse Annex Building Records Storage Building Security System for Courthouse DMV Building Community Center Building	\$ 2,000,000 20,000 125,000 100,000 100,000 1,868,939
Heavy Movable Equipment	\$ 28,500	Forklift (for Record Storage & EOC Building)	
Office Equipment	\$ 182,000	Pallet Racks & Metal Shelving for Record Storage Bldg Computer for A/C System at Courthouse Equipment & Furniture for Community Center	\$ 25,000 7,000 150,000
Architectural/Engineering Fees	\$ 306,000	Renovate 3rd floor of Courthouse (previously the jail) DMV Building Record Storage Building Community Center Building	\$ 180,000 10,000 10,000 106,000
Other Fees	\$ 171,000	Fees Associated with Community Center Inspection/Connections Sewer - Direct Bore Connection Entergy - Electrical Feed/Tie In Water - Direct Bore Connection	\$ 15,000 71,000 35,000 50,000

**Grand Total Requested:**

**\$ 5,703,639**

# RETIREMENT SYSTEM CONTRIBUTIONS

ACCOUNT NUMBER: 001-400650

Description	Prior Year Actual 2009	2010 Original Budget	2010 Current Estimate	2011 Requested Budget	Over or Under 2010
<b>EXPENDITURES:</b>					
<b>INTERGOVERNMENTAL:</b>					
Ad Valorem Tax Deduction- Sheriff Ret.	105,957	120,900	112,868	115,000	2,132
<b>TOTAL INTERGOVERNMENTAL</b>	<b>105,957</b>	<b>120,900</b>	<b>112,868</b>	<b>115,000</b>	<b>2,132</b>
<b>TOTAL EXPENDITURES</b>	<b>105,957</b>	<b>120,900</b>	<b>112,868</b>	<b>115,000</b>	<b>2,132</b>

# RETIRED EMPLOYEES GROUP INSURANCE

ACCOUNT NUMBER: 001-400670

Description	Prior Year Actual 2009	2010 Original Budget	2010 Current Estimate	2011 Requested Budget	Over or Under 2010
<b>EXPENDITURES:</b>					
<b>PERSONAL SERVICES:</b>					
Retired Employees - Group Health Ins.	43,716	55,000	46,750	54,750	8,000
<b>TOTAL PERSONAL SERVICES</b>	<b>43,716</b>	<b>55,000</b>	<b>46,750</b>	<b>54,750</b>	<b>8,000</b>
<b>TOTAL EXPENDITURES</b>	<b>43,716</b>	<b>55,000</b>	<b>46,750</b>	<b>54,750</b>	<b>8,000</b>

# RISK MANAGEMENT

**ACCOUNT NUMBER: 001-400675**

Description	Prior Year Actual 2009	2010 Original Budget	2010 Current Estimate	2011 Requested Budget	Over or Under 2010
<b>EXPENDITURES:</b>					
<b>PERSONAL SERVICES:</b>					
Risk Mngt - Salaries	121,168	128,000	137,000	136,100	(900)
Risk Mngt - FICA	162	250	750	600	(150)
Risk Mngt - Retirement	14,787	20,000	19,700	20,000	300
Risk Mngt - Life/Health Insurance	4,365	6,000	4,900	6,000	1,100
Risk Mngt - Workers Compensation	597	800	800	800	-
Risk Mngt - Unemployment	-	600	-	700	700
Risk Mngt - Medicare	1,783	2,000	2,000	2,000	-
Risk Mngt - Disability	686	900	700	700	-
Risk Mngt - Deferred Compensation	1,417	1,500	2,600	2,900	300
Risk Mngt - Dental Insurance	170	200	120	120	-
Risk Mngt - Miscellaneous	166	200	350	200	(150)
<b>TOTAL PERSONAL SERVICES</b>	<b>145,301</b>	<b>160,450</b>	<b>168,920</b>	<b>170,120</b>	<b>1,200</b>
<b>OPERATING SERVICES:</b>					
Risk Mngt - Ads, Dues & Subscriptions	1,568	2,000	2,000	3,000	1,000
Risk Mngt - Printing	-	1,500	1,500	1,500	-
Risk Mngt - Utilities - Electrical	-	-	2,000	3,000	1,000
Risk Mngt - Postage	40	200	200	210	10
Risk Mngt - Telephone	2,437	3,000	3,000	3,150	150
Risk Mngt - Rentals	-	200	200	210	10
Risk Mngt - Maint of Property & Equip	2,040	1,350	1,350	1,420	70
Risk Mngt - Contractual Services	4,765	5,000	5,000	5,000	-
Risk Mngt - Property Insurance	75	90	75	90	15
Risk Mngt - Employee Liability	203	245	230	275	45
Risk Mngt - General Liability	1,028	1,225	935	1,120	185
<b>TOTAL OPERATING SERVICES</b>	<b>12,156</b>	<b>14,810</b>	<b>16,490</b>	<b>18,975</b>	<b>2,485</b>
<b>MATERIALS &amp; SUPPLIES:</b>					
Risk Mngt - Office & Comm. Equipment	3,110	4,000	4,000	4,500	500
Risk Mngt - Office Supplies	1,963	1,600	3,000	3,000	-
Risk Mngt - Educational	-	4,000	2,000	4,200	2,200
Risk Mngt - Food & Clothing	376	1,000	1,000	1,400	400
Risk Mngt - Maint of Bldg & Grds	-	1,000	1,100	1,100	-
Risk Mngt - Vehicle Supplies	605	3,000	3,000	3,150	150
Risk Mngt - Vehicle Parts & Equipment	21	3,000	3,000	3,150	150
<b>TOTAL MATERIALS &amp; SUPPLIES</b>	<b>6,075</b>	<b>17,600</b>	<b>17,100</b>	<b>20,500</b>	<b>3,400</b>
<b>OTHER CHARGES:</b>					
Risk Mngt - Training & Travel	4,951	9,860	6,860	9,860	3,000
Risk Mngt - Miscellaneous	61,578	-	-	-	-
<b>TOTAL OTHER CHARGES</b>	<b>66,529</b>	<b>9,860</b>	<b>6,860</b>	<b>9,860</b>	<b>3,000</b>
<b>CAPITAL OUTLAY:</b>					
Risk Mngt - Acquisition of Motor Vehicle	-	20,000	20,000	-	(20,000)
<b>TOTAL CAPITAL OUTLAY</b>	<b>-</b>	<b>20,000</b>	<b>20,000</b>	<b>-</b>	<b>(20,000)</b>
<b>TOTAL EXPENDITURES</b>	<b>230,061</b>	<b>222,720</b>	<b>229,370</b>	<b>219,455</b>	<b>(9,915)</b>



# GRANTS ADMINISTRATION

**ACCOUNT NUMBER: 001-400680**

Description	Prior Year Actual 2009	2010 Original Budget	2010 Current Estimate	2011 Requested Budget	Over or Under 2010
<b>EXPENDITURES:</b>					
<b>PERSONAL SERVICES:</b>					
Grants - Salaries	107,589	117,000	120,200	123,500	3,300
Grants - Retirement	13,349	18,500	18,950	19,500	550
Grants - Life/Health Insurance	14,522	19,000	17,000	20,700	3,700
Grants - Workers Compensation	589	800	700	750	50
Grants - Unemployment	-	500	-	700	700
Grants - Medicare	1,571	1,700	1,750	1,800	50
Grants - Disability	620	800	700	700	-
Grants - Deferred Compensation	1,426	3,000	1,800	1,900	100
Grants - Dental Insurance	90	200	120	120	-
Grants - Miscellaneous	115	100	100	100	-
<b>TOTAL PERSONAL SERVICES</b>	<b>139,871</b>	<b>161,600</b>	<b>161,320</b>	<b>169,770</b>	<b>8,450</b>
<b>OPERATING SERVICES:</b>					
Grants - Ads, Dues & Subscriptions	577	250	1,000	1,000	-
Grants - Printing	25	200	200	200	-
Grants - Postage	61	300	300	300	-
Grants - Telephone	1,130	1,200	1,200	1,200	-
Grants - Maint of Property & Equipment	411	200	200	200	-
Grants - Contractual Services	12	-	-	-	-
Grants - Employee Liability	199	240	215	260	45
Grants - General Liability	1,005	1,200	880	1,055	175
<b>TOTAL OPERATING SERVICES</b>	<b>3,420</b>	<b>3,590</b>	<b>3,995</b>	<b>4,215</b>	<b>220</b>
<b>MATERIALS &amp; SUPPLIES:</b>					
Grants - Office & Comm. Equipment	3,391	1,500	1,000	750	(250)
Grants - Office Supplies	1,770	1,750	1,200	1,200	-
Grants - Food & Clothing	300	400	400	400	-
Grants - Maintenance of Bldg & Grds	-	-	33	-	(33)
<b>TOTAL MATERIALS &amp; SUPPLIES</b>	<b>5,461</b>	<b>3,650</b>	<b>2,633</b>	<b>2,350</b>	<b>(283)</b>
<b>OTHER CHARGES:</b>					
Grants - Training & Travel	7,233	20,000	10,000	10,000	-
Grants - Miscellaneous	-	-	20	-	(20)
<b>TOTAL OTHER CHARGES</b>	<b>7,233</b>	<b>20,000</b>	<b>10,020</b>	<b>10,000</b>	<b>(20)</b>
 <b>TOTAL EXPENDITURES</b>	 <b>155,985</b>	 <b>188,840</b>	 <b>177,968</b>	 <b>186,335</b>	 <b>8,367</b>

# SHERIFF

**ACCOUNT NUMBER: 001-410100**

Description	Prior Year Actual 2009	2010 Original Budget	2010 Current Estimate	2011 Requested Budget	Over or Under 2010
<b>EXPENDITURES:</b>					
<b>OPERATING SERVICES:</b>					
Sheriff - Utilities - Electric	6,850	9,720	8,040	8,604	564
Sheriff - Utilities - Gas	307	385	385	412	27
Sheriff - Utilities - Water	1,279	1,285	1,285	1,368	83
Sheriff - Maint of Property & Equipment	16,976	15,000	16,000	3,000	(13,000)
Sheriff - Contractual Services	12,303	14,200	13,310	14,100	790
Sheriff - Professional Services	-	2,000	-	2,000	2,000
Sheriff - Property Insurance	9,638	10,290	9,475	11,370	1,895
Sheriff - Employee Liability	1,743	2,095	1,900	2,275	375
Sheriff - General Liability	8,900	10,585	7,775	9,330	1,555
<b>TOTAL OPERATING SERVICES</b>	<b>57,996</b>	<b>65,560</b>	<b>58,170</b>	<b>52,459</b>	<b>(5,711)</b>
<b>MATERIALS &amp; SUPPLIES:</b>					
Sheriff - Office & Comm. Equipment	-	5,000	5,000	-	(5,000)
Sheriff - Maint of Buildings & Grounds	2,396	2,800	2,800	2,800	-
Sheriff - Sand, Shell, Gravel	-	2,000	2,000	2,000	-
<b>TOTAL MATERIALS &amp; SUPPLIES</b>	<b>2,396</b>	<b>9,800</b>	<b>9,800</b>	<b>4,800</b>	<b>(5,000)</b>
<b>OTHER CHARGES:</b>					
Sheriff - Deputies	28,200	30,000	30,000	30,000	-
<b>TOTAL OTHER CHARGES</b>	<b>28,200</b>	<b>30,000</b>	<b>30,000</b>	<b>30,000</b>	<b>-</b>
<b>CAPITAL OUTLAY:</b>					
Sheriff - Communication Equipment	73,688	-	-	-	-
<b>TOTAL CAPITAL OUTLAY</b>	<b>73,688</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>INTERGOVERNMENTAL:</b>					
Sheriff - Feeding & Maint. of Prisoners	1,454,254	1,557,915	1,557,911	1,557,911	-
Sheriff - Transportation of Inmates	9,735	4,800	13,200	13,200	-
Sheriff - Court Attendance	22,950	24,000	25,000	25,000	-
Sheriff - Canine Supplies	2,040	1,920	1,920	1,920	-
<b>TOTAL INTERGOVERNMENTAL</b>	<b>1,488,979</b>	<b>1,588,635</b>	<b>1,598,031</b>	<b>1,598,031</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>	<b>1,651,259</b>	<b>1,693,995</b>	<b>1,696,001</b>	<b>1,685,290</b>	<b>(10,711)</b>

# JUVENILE

ACCOUNT NUMBER: 001-410530

Description	Prior Year Actual 2009	2010 Original Budget	2010 Current Estimate	2011 Requested Budget	Over or Under 2010
<b>EXPENDITURES:</b>					
<b>OPERATING SERVICES:</b>					
Juvenile - Contractual Services	113,670	144,000	144,000	156,000	12,000
Juvenile - Employee Liability	155	190	165	200	35
Juvenile - General Liability	792	945	670	805	135
<b>TOTAL OPERATING SERVICES</b>	<b>114,617</b>	<b>145,135</b>	<b>144,835</b>	<b>157,005</b>	<b>12,170</b>
<b>TOTAL EXPENDITURES</b>	<b>114,617</b>	<b>145,135</b>	<b>144,835</b>	<b>157,005</b>	<b>12,170</b>

# JUVENILE ACCOUNTABILITY INCENTIVE BLOCK GRANT

**ACCOUNT NUMBER: 001-410535**

Description	Prior Year Actual 2009	2010 Original Budget	2010 Current Estimate	2011 Requested Budget	Over or Under 2010
<b>EXPENDITURES:</b>					
<b>OPERATING SERVICES:</b>					
JAIBG - Utilities - Electric	1,240	-	-	-	-
JAIBG - Rentals	6,660	-	-	-	-
JAIBG - Contractual Services	1,500	-	-	-	-
JAIBG - Professional Services	10,600	-	-	-	-
<b>TOTAL OPERATING SERVICES</b>	<b>20,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>MATERIALS &amp; SUPPLIES:</b>					
JAIBG - Medical, Drugs	600	-	-	-	-
<b>TOTAL MATERIALS &amp; SUPPLIES</b>	<b>600</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
 <b>TOTAL EXPENDITURES</b>	 <b>20,600</b>	 <b>-</b>	 <b>-</b>	 <b>-</b>	 <b>-</b>
 <b>FUNDING SOURCE:</b>					
General Fund	10,600	-	-	-	-
Federal Grant	10,000	-	-	-	-
<b>TOTAL</b>	<b>20,600</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

# EMERGENCY PREPAREDNESS

**ACCOUNT NUMBER: 001-410710**

Description	Prior Year Actual 2009	2010 Original Budget	2010 Current Estimate	2011 Requested Budget	Over or Under 2010
<b>EXPENDITURES:</b>					
<b>PERSONAL SERVICES:</b>					
Emerg Prep - Salaries	216,438	259,000	251,800	260,000	8,200
Emerg Prep - Retirement	26,059	41,000	39,700	41,000	1,300
Emerg Prep - Life/Health Insurance	30,739	45,000	38,800	51,000	12,200
Emerg Prep - Workers Compensation	7,156	12,000	11,100	11,500	400
Emerg Prep - Unemployment	-	1,200	-	1,400	1,400
Emerg Prep - Medicare	3,080	3,800	3,600	3,900	300
Emerg Prep - Disability	1,158	1,800	1,500	1,500	-
Emerg Prep - Deferred Compensation	1,589	4,000	2,300	2,600	300
Emerg Prep - Dental Insurance	260	500	360	360	-
Emerg Prep - Miscellaneous	98	320	320	320	-
<b>TOTAL PERSONAL SERVICES</b>	<b>286,577</b>	<b>368,620</b>	<b>349,480</b>	<b>373,580</b>	<b>24,100</b>
<b>OPERATING SERVICES:</b>					
Emerg Prep - Employee Liability	436	525	430	515	85
Emerg Prep - General Liability	2,222	2,645	1,760	2,110	350
<b>TOTAL OPERATING SERVICES</b>	<b>2,658</b>	<b>3,170</b>	<b>2,190</b>	<b>2,625</b>	<b>435</b>
<b>MATERIALS &amp; SUPPLIES:</b>					
Emerg Prep - Food & Clothing	442	800	796	800	4
<b>TOTAL MATERIALS &amp; SUPPLIES</b>	<b>442</b>	<b>800</b>	<b>796</b>	<b>800</b>	<b>4</b>
 <b>TOTAL EXPENDITURES</b>	 <b>289,677</b>	 <b>372,590</b>	 <b>352,466</b>	 <b>377,005</b>	 <b>24,539</b>

# EMERGENCY PREPAREDNESS SUBSIDIARY

**ACCOUNT NUMBER: 001-410711**

Description	Prior Year Actual 2009	2010 Original Budget	2010 Current Estimate	2011 Requested Budget	Over or Under 2010
<b>EXPENDITURES:</b>					
<b>PERSONAL SERVICES:</b>					
Emerg Prep Sub - Salaries	11,033	15,000	10,700	12,500	1,800
Emerg Prep Sub - FICA	684	1,000	700	800	100
Emerg Prep Sub - Workers Compensation	64	100	60	100	40
Emerg Prep Sub - Unemployment	-	75	-	75	75
Emerg Prep Sub - Medicare	160	200	160	200	40
Emerg Prep Sub - Miscellaneous	240	300	240	240	-
<b>TOTAL PERSONAL SERVICES</b>	<b>12,181</b>	<b>16,675</b>	<b>11,860</b>	<b>13,915</b>	<b>2,055</b>
<b>OPERATING SERVICES:</b>					
Emerg Prep Sub - Ads, Dues & Subscript.	1,797	8,350	8,955	9,975	1,020
Emerg Prep Sub - Printing	284	4,650	4,130	4,950	820
Emerg Prep Sub - Utilities - Electric	849	1,020	950	1,050	100
Emerg Prep Sub - Utilities - Water	391	500	500	700	200
Emerg Prep Sub - Telephone	15,388	22,320	21,720	21,620	(100)
Emerg Prep Sub - Maint of Prop & Equip	27,625	29,800	30,300	30,300	-
Emerg Prep Sub - Contractual Services	43,562	53,100	42,211	2,723,984	2,681,773
Emerg Prep Sub - Professional Services	152,152	2,500	450,500	796,873	346,373
Emerg Prep Sub - Property Insurance	3,147	3,520	3,355	4,025	670
Emerg Prep Sub - Automobile Insurance	1,653	1,985	1,675	2,010	335
Emerg Prep Sub - Employee Liability	347	420	275	325	50
Emerg Prep Sub - General Liability	7,187	8,610	7,720	9,260	1,540
<b>TOTAL OPERATING SERVICES</b>	<b>254,382</b>	<b>136,775</b>	<b>572,291</b>	<b>3,605,072</b>	<b>3,032,781</b>
<b>MATERIALS &amp; SUPPLIES:</b>					
Emerg Prep Sub - Office & Comm. Equip.	10,120	24,200	16,887	21,000	4,113
Emerg Prep Sub - Office Supplies	3,440	4,500	3,000	3,000	-
Emerg Prep Sub - Medical Supplies	206	200	200	200	-
Emerg Prep Sub - Food & Clothing	3,396	5,800	5,500	5,800	300
Emerg Prep Sub - Maint of Bldgs & Grnds	1,484	2,150	2,650	2,550	(100)
Emerg Prep Sub - Vehicle Supplies	2,058	6,000	6,000	6,000	-
Emerg Prep Sub - Equip & Vehicle Parts	-	2,000	2,000	2,000	-
<b>TOTAL MATERIALS &amp; SUPPLIES</b>	<b>20,704</b>	<b>44,850</b>	<b>36,237</b>	<b>40,550</b>	<b>4,313</b>
<b>OTHER CHARGES:</b>					
Emerg Prep Sub - Training & Travel	7,296	24,000	14,450	26,000	11,550
Emerg Prep Sub - Miscellaneous	-	-	-	65,250	65,250
<b>TOTAL OTHER CHARGES</b>	<b>7,296</b>	<b>24,000</b>	<b>14,450</b>	<b>91,250</b>	<b>76,800</b>
<b>CAPITAL OUTLAY:</b>					
Emerg Prep Sub - Acquisition of Land	267,868	-	-	-	-
Emerg Prep Sub - Bldgs, Grds, General Plt	-	3,900,000	-	3,900,000	3,900,000
Emerg Prep Sub - Office Equipment	-	12,000	12,000	-	(12,000)
Emerg Prep Sub - Communications Equip	133,543	90,000	-	90,000	90,000
Emerg Prep Sub - Major Repairs	-	2,560,710	-	-	-
Emer Prep Sub - Arch/Eng Fees	-	702,997	150,000	345,000	195,000
<b>TOTAL CAPITAL OUTLAY</b>	<b>401,411</b>	<b>7,265,707</b>	<b>162,000</b>	<b>4,335,000</b>	<b>4,173,000</b>

CONTINUED

# EMERGENCY PREPAREDNESS SUBSIDIARY

**ACCOUNT NUMBER: 001-410711**

Description	Prior Year Actual 2009	2010 Original Budget	2010 Current Estimate	2011 Requested Budget	Over or Under 2010
<b>EXPENDITURES: CONTINUED</b>					
<b>INTERGOVERNMENTAL:</b>					
Emerg Prep Sub - Intergovernmental	109,604	100,000	110,000	110,000	-
Emerg Prep Sub - Grant	1,380	-	-	-	-
<b>TOTAL INTERGOVERNMENTAL</b>	<b>110,984</b>	<b>100,000</b>	<b>110,000</b>	<b>110,000</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>	<b>806,958</b>	<b>7,588,007</b>	<b>906,838</b>	<b>8,195,787</b>	<b>7,288,949</b>
<b>FUNDING SOURCE:</b>					
<i>General Fund</i>	806,958	3,824,307	(146,110)	3,382,080	3,528,190
<i>Hazard Mitigation Grant</i>	-	3,013,700	-	3,018,107	3,018,107
<i>Department of Homeland Security</i>	-	750,000	-	750,000	750,000
<i>Department of State Treasury</i>	-	-	-	100,000	100,000
<i>Facility, Planning &amp; Control</i>	-	-	-	945,600	945,600
<i>Transfer from LCDBG Construction Fund</i>	-	-	1,052,948	-	(1,052,948)
<b>TOTAL</b>	<b>806,958</b>	<b>7,588,007</b>	<b>906,838</b>	<b>8,195,787</b>	<b>7,288,949</b>

# EMERGENCY PREPAREDNESS SUBSIDIARY

ACCOUNT NUMBER: 001-410711

## NARRATIVE EXPLANATION OF CAPITAL OUTLAY FOR REQUESTED YEAR 2011

<b>CAPITAL OUTLAY:</b>	<b>AMOUNT</b>	<b>DETAILED DESCRIPTION</b>	<b>Sub-total</b>
Building/Grounds/Plant	\$ 3,900,000	New Emergency Operation Center	
Communication Equipment	\$ 90,000	Motorola Dispatch Console	
Architectural/Engineering Fees	\$ 345,000	Fees for New Emergency Operations Center	
<b>Grand Total Requested:</b>	<b>\$ 4,335,000</b>		



## EOC - 24 HOURS COVERAGE

**ACCOUNT NUMBER: 001-410712**

Description	Prior Year Actual 2009	2010 Original Budget	2010 Current Estimate	2011 Requested Budget	Over or Under 2010
<b>EXPENDITURES:</b>					
<b>PERSONAL SERVICES:</b>					
EOC 24 Hrs - Salaries	312,642	317,000	301,800	303,500	1,700
EOC 24 Hrs - FICA	514	-	-	-	-
EOC 24 Hrs - Retirement	37,960	50,000	48,300	47,800	(500)
EOC 24 Hrs - Life/Health Insurance	28,670	46,000	29,300	36,000	6,700
EOC 24 Hrs - Workers Compensation	1,617	2,000	1,800	1,700	(100)
EOC 24 Hrs - Unemployment	-	1,500	-	1,600	1,600
EOC 24 Hrs - Medicare	4,520	5,000	4,400	4,400	-
EOC 24 Hrs - Disability	1,385	1,800	1,300	1,400	100
EOC 24 Hrs - Deferred Compensation	7,777	9,000	10,300	11,300	1,000
EOC 24 Hrs - Dental Insurance	410	600	360	360	-
EOC 24 Hrs - Miscellaneous	-	480	480	480	-
<b>TOTAL PERSONAL SERVICES</b>	<b>395,495</b>	<b>433,380</b>	<b>398,040</b>	<b>408,540</b>	<b>10,500</b>
<b>OPERATING SERVICES:</b>					
EOC 24 Hrs - Ads, Dues & Subscriptions	675	375	375	375	-
EOC 24 Hrs - Telephone	4,132	3,220	3,220	3,220	-
EOC 24 Hrs - Employee Liability	519	625	525	630	105
EOC 24 Hrs - General Liability	2,635	3,140	2,155	2,590	435
<b>TOTAL OPERATING SERVICES</b>	<b>7,961</b>	<b>7,360</b>	<b>6,275</b>	<b>6,815</b>	<b>540</b>
<b>MATERIALS &amp; SUPPLIES:</b>					
EOC 24 Hrs - Food & Clothing	1,267	1,000	1,000	1,000	-
<b>TOTAL MATERIALS &amp; SUPPLIES</b>	<b>1,267</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>	<b>-</b>
<b>OTHER CHARGES:</b>					
EOC 24 Hrs - Training & Travel	4,378	16,800	12,440	16,500	4,060
<b>TOTAL OTHER CHARGES</b>	<b>4,378</b>	<b>16,800</b>	<b>12,440</b>	<b>16,500</b>	<b>4,060</b>
<b>TOTAL EXPENDITURES</b>	<b>409,101</b>	<b>458,540</b>	<b>417,755</b>	<b>432,855</b>	<b>15,100</b>
<b>FUNDING SOURCE:</b>					
General Fund	299,101	348,540	307,755	322,855	15,100
Entergy - Waterford 3	110,000	110,000	110,000	110,000	-
<b>TOTAL</b>	<b>409,101</b>	<b>458,540</b>	<b>417,755</b>	<b>432,855</b>	<b>15,100</b>

# MOTOR VEHICLES

**ACCOUNT NUMBER: 001-410800**

Description	Prior Year Actual 2009	2010 Original Budget	2010 Current Estimate	2011 Requested Budget	Over or Under 2010
<b>EXPENDITURES:</b>					
<b>PERSONAL SERVICES:</b>					
Motor Vehicles - Salaries	26,399	29,500	31,500	32,200	700
Motor Vehicles - FICA	1,657	1,900	2,010	2,000	(10)
Motor Vehicles - Workers Compensation	139	200	175	200	25
Motor Vehicles - Unemployment	-	150	-	175	175
Motor Vehicles - Medicare	388	500	450	500	50
Motor Vehicles - Miscellaneous	-	160	160	160	-
<b>TOTAL PERSONAL SERVICES</b>	<b>28,583</b>	<b>32,410</b>	<b>34,295</b>	<b>35,235</b>	<b>940</b>
<b>OPERATING SERVICES:</b>					
Motor Vehicles - Utilities - Electrical	-	-	-	5,000	5,000
Motor Vehicles - Utilities - Gas	-	-	-	450	450
Motor Vehicles - Utilities - Water	-	-	-	600	600
Motor Vehicles - Rentals	-	15,000	6,250	-	(6,250)
Motor Vehicles - Maint. of Prop & Equip	-	10,000	5,000	-	(5,000)
Motor Vehicles - Property Insurance	-	-	-	1,750	1,750
Motor Vehicles - Employee Liability	54	65	70	80	10
Motor Vehicles - General Liability	270	325	270	325	55
<b>TOTAL OPERATING SERVICES</b>	<b>324</b>	<b>25,390</b>	<b>11,590</b>	<b>8,205</b>	<b>(3,385)</b>
<b>MATERIALS &amp; SUPPLIES:</b>					
Motor Vehicles - Office Supplies	1,299	300	500	500	-
Motor Vehicles - Food & Clothing	239	100	100	100	-
Motor Vehicles - Maint of Bldgs & Grnds	-	480	500	500	-
<b>TOTAL MATERIALS &amp; SUPPLIES</b>	<b>1,538</b>	<b>880</b>	<b>1,100</b>	<b>1,100</b>	<b>-</b>
 <b>TOTAL EXPENDITURES</b>	 <b>30,445</b>	 <b>58,680</b>	 <b>46,985</b>	 <b>44,540</b>	 <b>(2,445)</b>
 <b>FUNDING SOURCE:</b>					
General Fund	(10,605)	25,030	6,335	7,890	1,555
Motor Vehicle Transaction Fee	40,290	33,000	40,000	36,000	(4,000)
Driver's License Reinstatement Fee	760	650	650	650	-
<b>TOTAL</b>	<b>30,445</b>	<b>58,680</b>	<b>46,985</b>	<b>44,540</b>	<b>(2,445)</b>

# DRAINAGE

ACCOUNT NUMBER: 001-420260

Description	Prior Year Actual 2009	2010 Original Budget	2010 Current Estimate	2011 Requested Budget	Over or Under 2010
<b>EXPENDITURES:</b>					
<b>INTERGOVERNMENTAL:</b>					
Drainage - Grants	263,755	298,218	298,218	282,307	(15,911)
<b>TOTAL INTERGOVERNMENTAL</b>	<b>263,755</b>	<b>298,218</b>	<b>298,218</b>	<b>282,307</b>	<b>(15,911)</b>
<b>TOTAL EXPENDITURES</b>	<b>263,755</b>	<b>298,218</b>	<b>298,218</b>	<b>282,307</b>	<b>(15,911)</b>

# CORONER

**ACCOUNT NUMBER: 001-430160**

Description	Prior Year Actual 2009	2010 Original Budget	2010 Current Estimate	2011 Requested Budget	Over or Under 2010
<b>EXPENDITURES:</b>					
<b>PERSONAL SERVICES:</b>					
Coroner - Salaries	113,128	132,000	129,700	143,800	14,100
Coroner - FICA	3,371	4,500	4,400	3,700	(700)
Coroner - Retirement	7,394	9,500	9,500	13,400	3,900
Coroner - Life/Health Insurance	-	11,600	-	15,000	15,000
Coroner - Workers Compensation	299	500	400	500	100
Coroner - Unemployment	-	500	-	600	600
Coroner - Medicare	1,660	2,000	1,900	2,100	200
Coroner - Miscellaneous	240	500	300	500	200
<b>TOTAL PERSONAL SERVICES</b>	<b>126,092</b>	<b>161,100</b>	<b>146,200</b>	<b>179,600</b>	<b>33,400</b>
<b>OPERATING SERVICES:</b>					
Coroner - Ads, Dues & Subscriptions	850	1,200	1,050	1,200	150
Coroner - Printing	658	900	400	900	500
Coroner - Postage	308	350	350	450	100
Coroner - Rentals	41	400	400	400	-
Coroner - Contractual Services	475	-	295	750	455
Coroner - Professional Services	63,339	115,000	75,000	75,000	-
Coroner - Automobile Insurance	826	995	840	1,005	165
Coroner - Employee Liability	342	415	355	425	70
Coroner - General Liability	1,746	2,080	1,445	1,735	290
<b>TOTAL OPERATING SERVICES</b>	<b>68,585</b>	<b>121,340</b>	<b>80,135</b>	<b>81,865</b>	<b>1,730</b>
<b>MATERIALS &amp; SUPPLIES:</b>					
Coroner - Office & Communications Equip.	1,921	8,450	5,000	8,450	3,450
Coroner - Office Supplies	2,458	2,750	2,000	2,000	-
Coroner - Foot & Clothing	-	350	350	400	50
Coroner - Vehicle Supplies	718	5,000	5,000	5,000	-
Coroner - Equipment & Vehicle Parts	-	800	800	1,000	200
Coroner - Miscellaneous Materials	-	2,100	2,100	2,100	-
<b>TOTAL MATERIALS &amp; SUPPLIES</b>	<b>5,097</b>	<b>19,450</b>	<b>15,250</b>	<b>18,950</b>	<b>3,700</b>
<b>OTHER CHARGES:</b>					
Coroner - Training & Travel	5,675	8,375	8,375	8,710	335
Coroner - Official Fees	-	400	400	400	-
<b>TOTAL OTHER CHARGES</b>	<b>5,675</b>	<b>8,775</b>	<b>8,775</b>	<b>9,110</b>	<b>335</b>
<b>CAPITAL OUTLAY:</b>					
Coroner - Vehicle Acquisition	25,790	-	-	-	-
<b>TOTAL CAPITAL OUTLAY</b>	<b>25,790</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>	<b>231,239</b>	<b>310,665</b>	<b>250,360</b>	<b>289,525</b>	<b>39,165</b>
<b>FUNDING SOURCE:</b>					
General Fund	196,529	284,165	222,410	262,525	40,115
Coroner - Other Fees	8,910	7,500	7,150	7,000	(150)
Institutional Charges	25,800	19,000	20,800	20,000	(800)
<b>TOTAL</b>	<b>231,239</b>	<b>310,665</b>	<b>250,360</b>	<b>289,525</b>	<b>39,165</b>

# ANIMAL CONTROL

**ACCOUNT NUMBER: 001-430180**

Description	Prior Year Actual 2009	2010 Original Budget	2010 Current Estimate	2011 Requested Budget	Over or Under 2010
<b>EXPENDITURES:</b>					
<b>PERSONAL SERVICES:</b>					
Animal - Salaries	225,071	265,000	267,100	263,500	(3,600)
Animal - FICA	992	1,500	1,100	2,000	900
Animal - Retirement	26,039	39,000	39,300	40,500	1,200
Animal - Life/Health Insurance	41,450	63,000	49,300	62,100	12,800
Animal - Workers Compensation	19,350	26,500	24,600	24,000	(600)
Animal - Unemployment	-	1,300	-	1,400	1,400
Animal - Medicare	3,263	4,000	3,900	3,900	-
Animal - Disability	1,079	1,700	1,250	1,300	50
Animal - Deferred Compensation	3,989	6,000	4,000	4,900	900
Animal - Dental Insurance	345	600	440	480	40
Animal - Miscellaneous	458	600	600	600	-
<b>TOTAL PERSONAL SERVICES</b>	<b>322,036</b>	<b>409,200</b>	<b>391,590</b>	<b>404,680</b>	<b>13,090</b>
<b>OPERATING SERVICES:</b>					
Animal - Ads, Dues & Subscriptions	196	520	520	520	-
Animal - Printing	1,422	2,000	2,000	2,000	-
Animal - Utilities - Electric	5,815	8,560	8,560	9,190	630
Animal - Utilities - Gas	2,836	5,000	5,000	5,700	700
Animal - Utilities - Water	2,204	2,000	2,000	2,500	500
Animal - Postage	-	360	350	350	-
Animal - Telephone	2,784	2,700	2,700	3,000	300
Animal - Rentals	1,875	3,500	3,500	3,500	-
Animal - Maint of Property & Equipment	3,014	7,500	7,500	7,500	-
Animal - Contractual Services	1,445	1,800	1,800	1,800	-
Animal - Professional Services	15,406	20,000	20,000	30,000	10,000
Animal - Property Insurance	2,544	3,055	2,210	2,655	445
Animal - Automobile Insurance	4,835	5,805	4,355	5,230	875
Animal - Employee Liability	554	665	620	745	125
Animal - General Liability	2,827	3,365	2,540	3,050	510
<b>TOTAL OPERATING SERVICES</b>	<b>47,757</b>	<b>66,830</b>	<b>63,655</b>	<b>77,740</b>	<b>14,085</b>
<b>MATERIALS &amp; SUPPLIES:</b>					
Animal - Office & Communications Equip.	1,950	3,500	3,500	7,500	4,000
Animal - Office Supplies	2,389	2,500	2,500	2,500	-
Animal - Medical Supplies	3,027	7,000	7,000	7,000	-
Animal - Food & Clothing	8,216	10,000	10,000	12,000	2,000
Animal - Maint of Buildings & Grounds	27,554	24,000	24,000	35,000	11,000
Animal - Vehicle Supplies	10,620	18,000	18,000	18,000	-
Animal - Equipment & Vehicle Parts	788	4,000	4,000	4,000	-
Animal - Miscellaneous Chemicals	1,168	-	-	-	-
Animal - Tools & Equipment	942	4,000	4,000	4,000	-
<b>TOTAL MATERIALS &amp; SUPPLIES</b>	<b>56,654</b>	<b>73,000</b>	<b>73,000</b>	<b>90,000</b>	<b>17,000</b>

CONTINUED

# ANIMAL CONTROL

**ACCOUNT NUMBER: 001-430180**

Description	Prior Year Actual 2009	2010 Original Budget	2010 Current Estimate	2011 Requested Budget	Over or Under 2010
<b>EXPENDITURES: (CONT.)</b>					
<b>OTHER CHARGES:</b>					
Animal - Training & Travel	2,690	7,500	7,500	7,500	-
<b>TOTAL OTHER CHARGES</b>	<b>2,690</b>	<b>7,500</b>	<b>7,500</b>	<b>7,500</b>	<b>-</b>
<b>CAPITAL OUTLAY:</b>					
Animal - Acquisition of Motor Vehicles	32,730	35,000	-	-	-
Animal - Buildings, Grounds, Gen Plant	-	750,000	-	1,340,000	1,340,000
Animal - Architectural/Engineering Fees	11,800	60,000	63,000	27,000	(36,000)
Animal - Other Fees	-	-	-	109,500	109,500
<b>TOTAL CAPITAL OUTLAY</b>	<b>44,530</b>	<b>845,000</b>	<b>63,000</b>	<b>1,476,500</b>	<b>1,413,500</b>
 <b>TOTAL EXPENDITURES</b>	 <b>473,667</b>	 <b>1,401,530</b>	 <b>598,745</b>	 <b>2,056,420</b>	 <b>1,457,675</b>
 <b>FUNDING SOURCE:</b>					
General Fund	466,556	1,396,030	595,045	1,752,920	1,157,875
Animal Control	7,111	5,500	3,700	3,500	(200)
Department of State Treasury - Animal Ctl	-	-	-	300,000	300,000
<b>TOTAL</b>	<b>473,667</b>	<b>1,401,530</b>	<b>598,745</b>	<b>2,056,420</b>	<b>1,157,675</b>

# ANIMAL CONTROL

ACCOUNT NUMBER: 001-430180

## NARRATIVE EXPLANATION OF CAPITAL OUTLAY FOR REQUESTED YEAR 2011

<b>CAPITAL OUTLAY:</b>	<b>AMOUNT</b>	<b>DETAILED DESCRIPTION</b>	<b>Sub-total</b>
Building, Grounds & General Plant	\$ 1,340,000	New Animal Shelter	
Architectural/Engineering Fees	\$ 27,000	Fees for new Animal Shelter	
Other Fees	\$ 109,500	UCC Review Fee	\$ 500
		Sewer Line Hook-up for new Shelter	71,000
		Electrical Feed for new Shelter	35,000
		Miscellaneous fees (Surveying, soil testing, permits etc)	3,000
<b>Grand Total Requested:</b>	<b>\$ 1,476,500</b>		

# JOB ONE

**ACCOUNT NUMBER: 001-430220**

Description	Prior Year Actual 2009	2010 Original Budget	2010 Current Estimate	2011 Requested Budget	Over or Under 2010
<b>EXPENDITURES:</b>					
<b>PERSONAL SERVICES:</b>					
Job One - Salaries	31,765	60,880	34,950	-	(34,950)
Job One - FICA	1,969	3,775	2,167	-	(2,167)
Job One - Workers Compensation	1,470	2,530	1,478	-	(1,478)
Job One - Medicare	461	885	507	-	(507)
Job One - Miscellaneous	284	-	178	-	(178)
<b>TOTAL PERSONAL SERVICES</b>	<b>35,949</b>	<b>68,070</b>	<b>39,280</b>	<b>-</b>	<b>(39,280)</b>
<b>OPERATING SERVICES:</b>					
Job One - Utilities - Electric	276	4,300	(19)	-	19
Job One - Utilities - Gas	-	500	-	-	-
Job One - Utilities - Water	-	1,200	-	-	-
Job One - Telephone	-	1,400	-	-	-
Job One - Rentals	2,800	4,400	1,137	-	(1,137)
Job One - Contractual Services	2,510	1,520	760	-	(760)
Job One - Professional Services	1,160	400	1,200	-	(1,200)
<b>TOTAL OPERATING SERVICES</b>	<b>6,746</b>	<b>13,720</b>	<b>3,078</b>	<b>-</b>	<b>(3,078)</b>
<b>MATERIALS &amp; SUPPLIES:</b>					
Job One - Office & Consumable Equipment	7,586	-	-	-	-
Job One - Office Supplies	765	2,050	70	-	(70)
Job One - Food & Clothing	1,598	-	1,559	-	(1,559)
Job One - Maint of Building & Grounds	39	1,040	70	-	(70)
Job One - Vehicle Supplies	126	3,140	2,061	-	(2,061)
Job One - Miscellaneous	-	-	367	-	(367)
Job One - Small Tools	644	-	-	-	-
<b>TOTAL MATERIALS &amp; SUPPLIES</b>	<b>10,758</b>	<b>6,230</b>	<b>4,127</b>	<b>-</b>	<b>(4,127)</b>
<b>OTHER CHARGES:</b>					
Job One - Travel	76	550	179	-	(179)
<b>TOTAL OTHER CHARGES</b>	<b>76</b>	<b>550</b>	<b>179</b>	<b>-</b>	<b>(179)</b>
<b>CAPITAL OUTLAY:</b>					
Job One - Vehicle Acquisition	50,353	-	-	-	-
<b>TOTAL CAPITAL OUTLAY</b>	<b>50,353</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>	<b>103,882</b>	<b>88,570</b>	<b>46,664</b>	<b>-</b>	<b>(46,664)</b>
<b>FUNDING SOURCE:</b>					
General Fund	48,947	-	(63,969)	-	63,969
Federal Grant	54,935	88,570	110,633	-	(110,633)
<b>TOTAL</b>	<b>103,882</b>	<b>88,570</b>	<b>46,664</b>	<b>-</b>	<b>(46,664)</b>



# HEALTH & SAFETY REHAB

ACCOUNT NUMBER: 001-430225

Description	Prior Year Actual 2009	2010 Original Budget	2010 Current Estimate	2011 Requested Budget	Over or Under 2010
<b>EXPENDITURES:</b>					
<b>PERSONAL SERVICES:</b>					
H&S Rehab - Salaries	3,885	8,120	2,250	1,000	(1,250)
H&S Rehab - FICA	241	525	50	65	15
H&S Rehab - Workers Compensation	268	600	50	65	15
H&S Rehab - Unemployment	-	50	-	5	5
H&S Rehab - Medicare	56	125	25	15	(10)
<b>TOTAL PERSONAL SERVICES</b>	<b>4,450</b>	<b>9,420</b>	<b>2,375</b>	<b>1,150</b>	<b>(1,225)</b>
<b>OPERATING SERVICES:</b>					
H&S Rehab - Maint of Prop & Equipment	3,993	2,800	14,635	10,000	(4,635)
H&S Rehab - Professional Services	50	-	700	2,000	1,300
<b>TOTAL OPERATING SERVICES</b>	<b>4,043</b>	<b>2,800</b>	<b>15,335</b>	<b>12,000</b>	<b>(3,335)</b>
<b>MATERIALS &amp; SUPPLIES:</b>					
H&S Rehab - Miscellaneous	3,400	11,500	3,023	-	(3,023)
<b>TOTAL MATERIALS &amp; SUPPLIES</b>	<b>3,400</b>	<b>11,500</b>	<b>3,023</b>	<b>-</b>	<b>(3,023)</b>
<b>TOTAL EXPENDITURES</b>	<b>11,893</b>	<b>23,720</b>	<b>20,733</b>	<b>13,150</b>	<b>(7,583)</b>

# COMMUNITY SERVICES

**ACCOUNT NUMBER: 001-430231**

Description	Prior Year Actual 2009	2010 Original Budget	2010 Current Estimate	2011 Requested Budget	Over or Under 2010
<b>EXPENDITURES:</b>					
<b>PERSONAL SERVICES:</b>					
Comm Svcs - Salaries	206,318	243,000	217,300	254,200	36,900
Comm Svcs - Per Diem	4,620	9,360	8,040	9,360	1,320
Comm Svcs - FICA	867	1,500	900	800	(100)
Comm Svcs - Retirement	26,929	36,000	35,900	38,200	2,300
Comm Svcs - Life/Health Insurance	57,588	81,000	52,100	51,500	(600)
Comm Svcs - Workers Compensation	1,145	1,500	1,500	1,500	-
Comm Svcs - Unemployment	-	1,000	-	1,300	1,300
Comm Svcs - Medicare	2,715	3,200	2,900	3,400	500
Comm Svcs - Disability	2,200	2,825	1,500	1,200	(300)
Comm Svcs - Deferred Compensation	7,316	9,000	5,400	4,100	(1,300)
Comm Svcs - Dental Insurance	670	1,000	600	600	-
Comm Svcs - Miscellaneous	355	576	672	672	-
<b>TOTAL PERSONAL SERVICES</b>	<b>310,723</b>	<b>389,961</b>	<b>326,812</b>	<b>366,832</b>	<b>40,020</b>
<b>OPERATING SERVICES:</b>					
Comm Svcs - Ads, Dues & Subscriptions	2,349	2,148	3,000	2,500	(500)
Comm Svcs - Printing	811	1,223	1,223	1,223	-
Comm Svcs - Utilities - Electric	5,798	9,920	8,010	8,718	708
Comm Svcs - Utilities - Gas	699	4,450	4,403	4,450	47
Comm Svcs - Utilities - Water	5,518	5,130	4,451	4,410	(41)
Comm Svcs - Postage	759	876	836	876	40
Comm Svcs - Telephone	7,192	6,990	5,430	6,450	1,020
Comm Svcs - Rentals	2,777	6,195	5,581	5,581	-
Comm Svcs - Maint of Property & Equip	1,220	2,070	1,727	2,500	773
Comm Svcs - Contractual Services	16,024	15,625	13,400	13,117	(283)
Comm Svcs - Professional Services	1,000	1,500	3,080	1,820	(1,260)
Comm Svcs - Property Insurance	2,225	2,280	2,290	2,750	460
Comm Svcs - Automobile Insurance	2,479	2,975	3,830	4,595	765
Comm Svcs - Employee Liability	544	655	930	1,115	185
Comm Svcs - General Liability	3,412	3,300	3,755	4,505	750
<b>TOTAL OPERATING SERVICES</b>	<b>52,807</b>	<b>65,337</b>	<b>61,946</b>	<b>64,610</b>	<b>2,664</b>
<b>MATERIALS &amp; SUPPLIES:</b>					
Comm Svcs - Office & Comm. Equip.	7,865	7,800	4,000	7,800	3,800
Comm Svcs - Office Supplies	10,739	6,000	6,000	6,000	-
Comm Svcs - Medical Supplies	548	1,800	1,770	1,800	30
Comm Svcs - Food & Clothing	4,773	5,200	5,200	5,200	-
Comm Svcs - Maint of Buildings & Grounds	2,282	3,000	3,000	3,000	-
Comm Svcs - Vehicle Supplies	3,229	4,598	4,180	4,598	418
Comm Svcs - Equipment & Vehicle Parts	663	700	900	700	(200)
<b>TOTAL MATERIALS &amp; SUPPLIES</b>	<b>30,099</b>	<b>29,098</b>	<b>25,050</b>	<b>29,098</b>	<b>4,048</b>

CONTINUED

## COMMUNITY SERVICES

**ACCOUNT NUMBER: 001-430231**

Description	Prior Year Actual 2009	2010 Original Budget	2010 Current Estimate	2011 Requested Budget	Over or Under 2010
<b>EXPENDITURES: (CONT.)</b>					
<b>OTHER CHARGES:</b>					
Comm Svcs - Training & Travel	10,709	11,100	11,100	11,110	10
<b>TOTAL OTHER CHARGES</b>	<b>10,709</b>	<b>11,100</b>	<b>11,100</b>	<b>11,110</b>	<b>10</b>
<b>CAPITAL OUTLAY:</b>					
Comm Svcs - Office Equipment	8,637	-	-	-	-
<b>TOTAL CAPITAL OUTLAY</b>	<b>8,637</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
 <b>TOTAL EXPENDITURES</b>	 <b>412,975</b>	 <b>495,496</b>	 <b>424,908</b>	 <b>471,650</b>	 <b>46,742</b>
 <b>FUNDING SOURCE:</b>					
General Fund	382,891	465,396	394,858	441,550	46,692
Medicaid Interview	84	100	50	100	50
SPILT - Community Services	30,000	30,000	30,000	30,000	-
<b>TOTAL</b>	<b>412,975</b>	<b>495,496</b>	<b>424,908</b>	<b>471,650</b>	<b>46,742</b>

# ENERGY ASSISTANCE

**ACCOUNT NUMBER: 001-430232**

Description	Prior Year Actual 2009	2010 Original Budget	2010 Current Estimate	2011 Requested Budget	Over or Under 2010
<b>EXPENDITURES:</b>					
<b>PERSONAL SERVICES:</b>					
Energy - Salaries	12,172	12,610	11,600	13,000	1,400
Energy - Retirement	1,515	2,000	1,900	2,100	200
Energy - Life/Health Insurance	-	-	2,300	3,600	
Energy - Workers Compensation	65	100	75	100	25
Energy - Unemployment	-	60	-	100	100
Energy - Medicare	170	200	175	200	25
Energy - Disability	-	-	50	75	25
Energy - Deferred Compensation	-	-	125	200	75
Energy - Dental	-	-	25	50	25
<b>TOTAL PERSONAL SERVICES</b>	<b>13,922</b>	<b>14,970</b>	<b>16,250</b>	<b>19,425</b>	<b>1,875</b>
<b>OPERATING SERVICES:</b>					
Energy - Ads, Dues & Subscriptions	97	-	-	-	-
Energy - Utilities - Electric	417,952	381,355	461,775	461,775	-
Energy - Utilities - Gas	12,551	3,200	20,000	20,000	-
<b>TOTAL OPERATING SERVICES</b>	<b>430,600</b>	<b>384,555</b>	<b>481,775</b>	<b>481,775</b>	<b>-</b>
<b>MATERIALS &amp; SUPPLIES:</b>					
Energy - Maint of Buildings & Grounds	1,000	-	-	-	-
<b>TOTAL MATERIALS &amp; SUPPLIES</b>	<b>1,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
 <b>TOTAL EXPENDITURES</b>	 <b>445,522</b>	 <b>399,525</b>	 <b>498,025</b>	 <b>501,200</b>	 <b>1,875</b>
 <b>FUNDING SOURCE:</b>					
General Fund	(20,715)	(20,475)	(18,975)	(15,800)	3,175
Federal Grant	466,237	420,000	517,000	517,000	-
<b>TOTAL</b>	<b>445,522</b>	<b>399,525</b>	<b>498,025</b>	<b>501,200</b>	<b>3,175</b>

# SUMMER FEEDING

**ACCOUNT NUMBER: 001-430233**

Description	Prior Year Actual 2009	2010 Original Budget	2010 Current Estimate	2011 Requested Budget	Over or Under 2010
<b>EXPENDITURES:</b>					
<b>PERSONAL SERVICES:</b>					
Summer Feed - Salaries	29,590	41,050	28,569	31,200	2,631
Summer Feed - FICA	1,835	2,550	1,771	2,000	229
Summer Feed - Workers Compensation	1,548	2,700	1,878	2,100	222
Summer Feed - Unemployment	-	200	-	200	200
Summer Feed - Medicare	429	600	414	500	86
Summer Feed - Miscellaneous	880	1,440	1,157	1,215	58
<b>TOTAL PERSONAL SERVICES</b>	<b>34,282</b>	<b>48,540</b>	<b>33,789</b>	<b>37,215</b>	<b>3,426</b>
<b>OPERATING SERVICES:</b>					
Summer Feed - Ads, Dues & Subscriptions	75	85	53	60	7
Summer Feed - Printing	739	860	-	-	-
Summer Feed - Postage	-	45	-	-	-
Summer Feed - Rentals	7,358	8,095	7,646	8,030	384
Summer Feed - Professional Services	19,637	20,820	19,337	20,225	888
Summer Feed - Employee Liability	87	105	106	130	24
Summer Feed - General Liability	441	525	432	520	88
<b>TOTAL OPERATING SERVICES</b>	<b>28,337</b>	<b>30,535</b>	<b>27,574</b>	<b>28,965</b>	<b>1,391</b>
<b>MATERIALS &amp; SUPPLIES:</b>					
Summer Feed - Office Supplies	-	150	-	-	-
Summer Feed - Food & Clothing	13,422	14,910	14,834	14,650	(184)
Summer Feed - Maint of Bldgs & Grounds	891	1,200	1,019	1,000	(19)
<b>TOTAL MATERIALS &amp; SUPPLIES</b>	<b>14,313</b>	<b>16,260</b>	<b>15,853</b>	<b>15,650</b>	<b>(203)</b>
<b>OTHER CHARGES:</b>					
Summer Feed - Training & Travel	758	800	522	500	(22)
<b>TOTAL OTHER CHARGES</b>	<b>758</b>	<b>800</b>	<b>522</b>	<b>500</b>	<b>(22)</b>
<b>TOTAL EXPENDITURES</b>	<b>77,690</b>	<b>96,135</b>	<b>77,738</b>	<b>82,330</b>	<b>4,592</b>
<b>FUNDING SOURCE:</b>					
General Fund	52,208	78,135	55,963	61,330	5,367
Federal Grant	25,482	18,000	21,775	21,000	(775)
<b>TOTAL</b>	<b>77,690</b>	<b>96,135</b>	<b>77,738</b>	<b>82,330</b>	<b>4,592</b>

## COMMUNITY SERVICE SUBGRANTS

**ACCOUNT NUMBER: 001-430235**

Description	Prior Year Actual 2009	2010 Original Budget	2010 Current Estimate	2011 Requested Budget	Over or Under 2010
<b>EXPENDITURES:</b>					
<b>PERSONAL SERVICES:</b>					
CS Subgrants - Salaries	-	-	616	-	(616)
CS Subgrants - FICA	-	-	38	-	(38)
CS Subgrants - Workers Compensation	-	-	41	-	(41)
CS Subgrants - Medicare	-	-	9	-	(9)
<b>TOTAL PERSONAL SERVICES</b>	<b>-</b>	<b>-</b>	<b>704</b>	<b>-</b>	<b>(704)</b>
<b>OPERATING SERVICES:</b>					
CS Subgrants - Ads, Dues & Subscriptions	526	-	925	-	(925)
CS Subgrants - Printing	-	500	-	-	-
CS Subgrants - Utilities - Water	-	-	345	-	(345)
CS Subgrants - Rentals	-	100	100	-	(100)
CS Subgrants - Maint of Property & Eqpt	-	-	800	-	(800)
CS Subgrants - Professional Services	-	-	-	5,000	5,000
<b>TOTAL OPERATING SERVICES</b>	<b>526</b>	<b>600</b>	<b>2,170</b>	<b>5,000</b>	<b>2,830</b>
<b>MATERIALS &amp; SUPPLIES:</b>					
CS Subgrants - Office & Consumable Eqpt	-	1,500	-	-	-
CS Subgrants - Office Suplies	764	700	772	-	(772)
CS Subgrants - Food & Clothing	1,194	500	2,623	-	(2,623)
CS Subgrants - Maint of Bldgs & Grounds	1,121	1,700	694	-	(694)
CS Subgrants - Miscellaneous	-	-	2,430	-	(2,430)
<b>TOTAL MATERIALS &amp; SUPPLIES</b>	<b>3,079</b>	<b>4,400</b>	<b>6,519</b>	<b>-</b>	<b>(6,519)</b>
<b>OTHER CHARGES:</b>					
CS Subgrants - Training & Travel	-	-	155	-	(155)
<b>TOTAL OTHER CHARGES</b>	<b>-</b>	<b>-</b>	<b>155</b>	<b>-</b>	<b>(155)</b>
<b>TOTAL EXPENDITURES</b>	<b>3,605</b>	<b>5,000</b>	<b>9,548</b>	<b>5,000</b>	<b>(4,548)</b>
<b>FUNDING SOURCE:</b>					
General Fund	(1,395)	-	4,548	-	(4,548)
LACAP - Client Education	5,000	5,000	5,000	5,000	-
<b>TOTAL</b>	<b>3,605</b>	<b>5,000</b>	<b>9,548</b>	<b>5,000</b>	<b>(4,548)</b>

# FEMA

**ACCOUNT NUMBER: 001-430238**

Description	Prior Year Actual 2009	2010 Original Budget	2010 Current Estimate	2011 Requested Budget	Over or Under 2010
<b>EXPENDITURES:</b>					
<b>OPERATING SERVICES:</b>					
FEMA - Utilities - Electric	2,297	600	-	-	-
FEMA - Utilities - Gas	-	-	200	200	-
FEMA - Utilities - Water	318	400	200	200	-
FEMA - Rentals	15,381	11,201	9,600	9,600	-
<b>TOTAL OPERATING SERVICES</b>	<b>17,996</b>	<b>12,201</b>	<b>10,000</b>	<b>10,000</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>	<b>17,996</b>	<b>12,201</b>	<b>10,000</b>	<b>10,000</b>	<b>-</b>
<b>FUNDING SOURCE:</b>					
General Fund	-	-	-	-	-
Federal Grant	17,996	12,201	10,000	10,000	-
<b>TOTAL</b>	<b>17,996</b>	<b>12,201</b>	<b>10,000</b>	<b>10,000</b>	<b>-</b>

# EITC OUTREACH

ACCOUNT NUMBER: 001-430241

Description	Prior Year Actual 2009	2010 Original Budget	2010 Current Estimate	2011 Requested Budget	Over or Under 2010
<b>EXPENDITURES:</b>					
<b>PERSONAL SERVICES:</b>					
EITC Outreach - Salaries	600	2,640	630	-	(630)
EITC Outreach - FICA	37	165	39	-	(39)
EITC Outreach - Workers Compensation	-	20	23	-	(23)
EITC Outreach - Unemployment	-	15	-	-	-
EITC Outreach - Medicare	9	40	9	-	(9)
<b>TOTAL PERSONAL SERVICES</b>	<b>646</b>	<b>2,880</b>	<b>701</b>	<b>-</b>	<b>(701)</b>
<b>TOTAL EXPENDITURES</b>	<b>646</b>	<b>2,880</b>	<b>701</b>	<b>-</b>	<b>(701)</b>



# ARRA - WEATHERIZATION

**ACCOUNT NUMBER: 001-430242**

Description	Prior Year Actual 2009	2010 Original Budget	2010 Current Estimate	2011 Requested Budget	Over or Under 2010
<b>EXPENDITURES:</b>					
<b>PERSONAL SERVICES:</b>					
ARRA-Weath - Salaries	-	-	18,824	16,320	(2,504)
ARRA-Weath - FICA	-	-	1,167	1,015	(152)
ARRA-Weath - Workers Compensation	-	-	1,382	1,090	(292)
ARRA-Weath - Unemployment	-	-	-	80	80
ARRA-Weath - Medicare	-	-	270	240	(30)
<b>TOTAL PERSONAL SERVICES</b>	<b>-</b>	<b>-</b>	<b>21,643</b>	<b>18,745</b>	<b>(2,898)</b>
<b>OPERATING SERVICES:</b>					
ARRA-Weath - Ads, Dues & Subs.	-	-	300	300	-
ARRA-Weath - Professional Services	-	-	140,977	82,768	(58,209)
ARRA-Weath - Liability Insurance	-	-	1,950	1,950	-
<b>TOTAL OPERATING SERVICES</b>	<b>-</b>	<b>-</b>	<b>143,227</b>	<b>85,018</b>	<b>(58,209)</b>
<b>MATERIALS &amp; SUPPLIES:</b>					
ARRA-Weath - Office & Comm. Equip.	-	-	280	300	20
ARRA-Weath - Office Supplies	-	-	300	300	-
ARRA-Weath - Materials & Supplies	-	-	3,308	6,000	2,692
ARRA-Weath - Tools & Equipment	-	-	390	600	210
<b>TOTAL MATERIALS &amp; SUPPLIES</b>	<b>-</b>	<b>-</b>	<b>4,278</b>	<b>7,200</b>	<b>2,922</b>
<b>OTHER CHARGES:</b>					
ARRA-Weath - Training & Travel	-	-	1,925	1,300	(625)
<b>TOTAL OTHER CHARGES</b>	<b>-</b>	<b>-</b>	<b>1,925</b>	<b>1,300</b>	<b>(625)</b>
 <b>TOTAL EXPENDITURES</b>	 <b>-</b>	 <b>-</b>	 <b>171,073</b>	 <b>112,263</b>	 <b>(58,810)</b>
 <b>FUNDING SOURCE:</b>					
General Fund	-	-	54,856	(3,954)	(58,810)
ARRA - WAP Admin	-	-	91,847	91,847	-
ARRA - WAP T&TA	-	-	215	215	-
ARRA - WAP POB	-	-	1,764	1,764	-
ARRA - WAP POA	-	-	22,391	22,391	-
<b>TOTAL</b>	<b>-</b>	<b>-</b>	<b>171,073</b>	<b>112,263</b>	<b>(58,810)</b>

## ARRA - CSBG PROGRAM ACTIVITIES

**ACCOUNT NUMBER: 001-430244**

Description	Prior Year Actual 2009	2010 Original Budget	2010 Current Estimate	2011 Requested Budget	Over or Under 2010
<b>EXPENDITURES:</b>					
<b>PERSONAL SERVICES:</b>					
ARRA CSBG - Prgm Act - Salaries	-	24,750	25,480	-	(25,480)
ARRA CSBG - Prgm Act - FICA	-	1,535	310	-	(310)
ARRA CSBG - Prgm Act - Retirement	-	-	2,775	-	(2,775)
ARRA CSBG - Prgm Act - Life/Health Ins.	-	-	3,936	-	(3,936)
ARRA CSBG - Prgm Act - Workers Comp	-	767	155	-	(155)
ARRA CSBG - Prgm Act - Medicare	-	-	395	-	(395)
ARRA CSBG - Prgm Act - Disability	-	-	150	-	(150)
ARRA CSBG - Prgm Act -Dental	-	385	40	-	(40)
<b>TOTAL PERSONAL SERVICES</b>	<b>-</b>	<b>27,437</b>	<b>33,241</b>	<b>-</b>	<b>(33,241)</b>
<b>OPERATING SERVICES:</b>					
ARRA CSBG-Prgm Act - Employee Liability	-	115	-	-	-
ARRA CSBG-Prgm Act - General Liability	3	115	-	-	-
<b>TOTAL OPERATING SERVICES</b>	<b>3</b>	<b>230</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>MATERIALS &amp; SUPPLIES:</b>					
ARRA CSBG-Prgm Act - Office Equipment	-	-	643	-	(643)
ARRA CSBG-Prgm Act - Office Supplies	-	-	296	-	(296)
<b>TOTAL MATERIALS &amp; SUPPLIES</b>	<b>-</b>	<b>-</b>	<b>939</b>	<b>-</b>	<b>(939)</b>
 <b>TOTAL EXPENDITURES</b>	 <b>3</b>	 <b>27,667</b>	 <b>34,180</b>	 <b>-</b>	 <b>(34,180)</b>
 <b>FUNDING SOURCE:</b>					
General Fund	3	-	-	-	-
CSBG - ARRA - Program Activities	-	27,667	34,180	-	(34,180)
<b>TOTAL</b>	<b>3</b>	<b>27,667</b>	<b>34,180</b>	<b>-</b>	<b>(34,180)</b>

## ARRA - CSBG DIRECT ACTIVITIES

**ACCOUNT NUMBER: 001-430245**

Description	Prior Year Actual 2009	2010 Original Budget	2010 Current Estimate	2011 Requested Budget	Over or Under 2010
<b>EXPENDITURES:</b>					
<b>OPERATING SERVICES:</b>					
ARRA CSBG-Direct Act - Electrical	-	27,000	35,739	-	(35,739)
ARRA CSBG-Direct Act - Gas	-	-	1,500	-	(1,500)
ARRA CSBG-Direct Act - Water	-	-	10,000	-	(10,000)
ARRA CSBG-Direct Act - Rentals	-	41,250	119,930	-	(119,930)
ARRA CSBG-Direct Act - Professional Svcs	-	30,000	3,273	-	(3,273)
ARRA CSBG-General Liability	5	-	-	-	-
<b>TOTAL OPERATING SERVICES</b>	<b>5</b>	<b>98,250</b>	<b>170,442</b>	<b>-</b>	<b>(170,442)</b>
<b>MATERIALS &amp; SUPPLIES:</b>					
ARRA CSBG-Direct Act - Office Supplies	-	3,750	-	-	-
ARRA CSBG-Direct Act - Education	-	7,500	9,261	-	(9,261)
ARRA CSBG-Direct Act - Miscellaneous	-	-	5,500	-	(5,500)
<b>TOTAL MATERIALS &amp; SUPPLIES</b>	<b>-</b>	<b>11,250</b>	<b>14,761</b>	<b>-</b>	<b>(14,761)</b>
<b>OTHER CHARGES:</b>					
ARRA CSBG-Direct Act - Travel	-	1,581	-	-	-
<b>TOTAL OTHER CHARGES</b>	<b>-</b>	<b>1,581</b>	<b>-</b>	<b>-</b>	<b>-</b>
 <b>TOTAL EXPENDITURES</b>	 <b>5</b>	 <b>111,081</b>	 <b>185,203</b>	 <b>-</b>	 <b>(185,203)</b>
 <b>FUNDING SOURCE:</b>					
General Fund	5	-	795	-	(795)
CSBG - ARRA - Direct Activities	-	111,081	184,408	-	(184,408)
<b>TOTAL</b>	<b>5</b>	<b>111,081</b>	<b>185,203</b>	<b>-</b>	<b>(185,203)</b>

# LIHEAP - WEATHERIZATION

**ACCOUNT NUMBER: 001-430246**

Description	Prior Year Actual 2009	2010 Original Budget	2010 Current Estimate	2011 Requested Budget	Over or Under 2010
<b>EXPENDITURES:</b>					
<b>PERSONAL SERVICES:</b>					
LIHEAP-Weath - Salaries	17,662	33,920	-	-	-
LIHEAP-Weath - FICA	1,096	2,103	-	-	-
LIHEAP-Weath - Workers Compensation	1,260	2,568	-	-	-
LIHEAP-Weath - Unemployment	-	170	-	-	-
LIHEAP-Weath - Medicare	256	492	-	-	-
<b>TOTAL PERSONAL SERVICES</b>	<b>20,274</b>	<b>39,253</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>OPERATING SERVICES:</b>					
LIHEAP-Weath - Professional Services	59,303	54,545	-	-	-
LIHEAP-Weath - Liability Insurance	1,950	-	-	-	-
<b>TOTAL OPERATING SERVICES</b>	<b>61,253</b>	<b>54,545</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>MATERIALS &amp; SUPPLIES:</b>					
LIHEAP-Weath - Office & Comm. Equip.	348	200	-	-	-
LIHEAP-Weath - Office Supplies	154	-	-	-	-
LIHEAP-Weath - Materials & Supplies	21,665	26,116	-	-	-
LIHEAP-Weath - Misc. Materials	225	-	-	-	-
LIHEAP-Weath - Tools & Equipment	266	200	-	-	-
<b>TOTAL MATERIALS &amp; SUPPLIES</b>	<b>22,658</b>	<b>26,516</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>OTHER CHARGES:</b>					
LIHEAP-Weath - Training & Travel	454	-	-	-	-
<b>TOTAL OTHER CHARGES</b>	<b>454</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
 <b>TOTAL EXPENDITURES</b>	 <b>104,639</b>	 <b>120,314</b>	 <b>-</b>	 <b>-</b>	 <b>-</b>
 <b>FUNDING SOURCE:</b>					
General Fund	34,660	-	-	-	-
Federal Grant - DOE	22,191	-	-	-	-
Federal Grant- LIHEAP	69,979	120,314	-	-	-
<b>TOTAL</b>	<b>126,830</b>	<b>120,314</b>	<b>-</b>	<b>-</b>	<b>-</b>

# CSBG - ADMINISTRATION

**ACCOUNT NUMBER: 001-430247**

Description	Prior Year Actual 2009	2010 Original Budget	2010 Current Estimate	2011 Requested Budget	Over or Under 2010
<b>EXPENDITURES:</b>					
<b>PERSONAL SERVICES:</b>					
CSBG-Admin - Salaries	49,961	52,000	10,069	10,350	281
CSBG-Admin - Retirement	4,989	8,200	3,512	1,650	(1,862)
CSBG-Admin - Life/Health Insurance	-	-	3,017	2,200	(817)
CSBG-Admin - Workers Compensation	232	325	144	75	(69)
CSBG-Admin - Unemployment	-	200	-	75	75
CSBG-Admin - Medicare	627	800	338	150	(188)
CSBG-Admin - Disability	-	-	92	50	(42)
CSBG-Admin - Deferred Compensation	-	-	277	250	(27)
CSBG-Admin - Dental	-	-	-	25	25
<b>TOTAL PERSONAL SERVICES</b>	<b>55,809</b>	<b>61,525</b>	<b>17,449</b>	<b>14,825</b>	<b>(2,624)</b>
<b>OPERATING SERVICES:</b>					
CSBG-Admin - Employee Liability	67	85	130	85	(45)
CSBG-Admin - General Liability	126	410	514	345	(169)
<b>TOTAL OPERATING SERVICES</b>	<b>193</b>	<b>495</b>	<b>644</b>	<b>430</b>	<b>(214)</b>
 <b>TOTAL EXPENDITURES</b>	 <b>56,002</b>	 <b>62,020</b>	 <b>18,093</b>	 <b>15,255</b>	 <b>(2,838)</b>
 <b>FUNDING SOURCE:</b>					
General Fund	-	6,018	-	(200)	(200)
CSBG-Administration	56,002	56,002	18,093	15,455	(2,638)
<b>TOTAL</b>	<b>56,002</b>	<b>62,020</b>	<b>18,093</b>	<b>15,255</b>	<b>(2,838)</b>

## CSBG - PROGRAM ACTIVITIES

**ACCOUNT NUMBER: 001-430248**

Description	Prior Year Actual 2009	2010 Original Budget	2010 Current Estimate	2011 Requested Budget	Over or Under 2010
<b>EXPENDITURES:</b>					
<b>PERSONAL SERVICES:</b>					
CSBG-Prog Act - Salaries	79,637	82,850	99,089	123,750	24,661
CSBG-Prog Act - Retirement	8,147	13,100	12,204	19,500	7,296
CSBG-Prog Act - Life/Health Insurance		-	11,118	25,500	14,382
CSBG-Prog Act - Workers Compensation	387	500	473	700	227
CSBG-Prog Act - Unemployment	-	400	-	650	650
CSBG-Prog Act - Medicare	667	800	804	1,400	596
CSBG-Prog Act - Disability	-	-	400	600	200
CSBG-Prog Act - Deferred Compensation	-	-	2,591	3,800	1,209
CSBG-Prog Act - Dental	-	-	160	250	90
<b>TOTAL PERSONAL SERVICES</b>	<b>88,838</b>	<b>97,650</b>	<b>126,839</b>	<b>176,150</b>	<b>49,311</b>
<b>OPERATING SERVICES:</b>					
CSBG-Prog Act - Employee Liability	102	125	101	135	34
CSBG-Prog Act - General Liability	91	620	-	545	545
<b>TOTAL OPERATING SERVICES</b>	<b>193</b>	<b>745</b>	<b>101</b>	<b>680</b>	<b>579</b>
 <b>TOTAL EXPENDITURES</b>	 <b>89,031</b>	 <b>98,395</b>	 <b>126,940</b>	 <b>176,830</b>	 <b>49,890</b>
 <b>FUNDING SOURCE:</b>					
General Fund	-	9,364	-	49,890	49,890
CSBG-Program Activities	89,031	89,031	126,940	126,940	-
<b>TOTAL</b>	<b>89,031</b>	<b>98,395</b>	<b>126,940</b>	<b>176,830</b>	<b>49,890</b>

# HOME PROGRAM

**ACCOUNT NUMBER: 001-430250**

Description	Prior Year Actual 2009	2010 Original Budget	2010 Current Estimate	2011 Requested Budget	Over or Under 2010
<b>EXPENDITURES:</b>					
<b>PERSONAL SERVICES:</b>					
Home Program - Salaries	47,097	48,800	49,000	51,300	2,300
Home Program - Retirement	5,862	7,700	7,800	8,100	300
Home Program - Life/Health Insurance	-	-	100	150	50
Home Program - Workers Compensation	245	300	300	300	-
Home Program - Unemployment	-	200	-	300	300
Home Program - Medicare	683	725	700	750	50
Home Program - Disability	-	-	250	300	50
Home Program - Deferred Compensation	-	-	500	600	100
Home Program - Miscellaneous	-	65	65	65	-
<b>TOTAL PERSONAL SERVICES</b>	<b>53,887</b>	<b>57,790</b>	<b>58,715</b>	<b>61,865</b>	<b>3,150</b>
<b>OPERATING SERVICES:</b>					
Home Program - Ads, Dues & Subscriptions	168	255	252	252	-
Home Program - Postage	88	190	176	184	8
Home Program - Maint of Property & Equip	242,952	160,000	46,857	266,000	219,143
Home Program - Professional Services	39,275	33,725	14,150	24,550	10,400
Home Program - Employee Liability	93	115	110	135	25
Home Program - General Liability	473	565	450	535	85
<b>TOTAL OPERATING SERVICES</b>	<b>283,049</b>	<b>194,850</b>	<b>61,995</b>	<b>291,656</b>	<b>229,661</b>
<b>MATERIALS &amp; SUPPLIES:</b>					
Home Program - Office & Comm. Equip.	-	300	300	300	-
Home Program - Office Supplies	233	1,000	1,000	1,000	-
<b>TOTAL MATERIALS &amp; SUPPLIES</b>	<b>233</b>	<b>1,300</b>	<b>1,300</b>	<b>1,300</b>	<b>-</b>
<b>OTHER CHARGES:</b>					
Home Program - Training & Travel	-	3,600	3,500	3,500	-
Home Program - Official Fees	1,385	1,040	2,461	1,778	(683)
<b>TOTAL OTHER CHARGES</b>	<b>1,385</b>	<b>4,640</b>	<b>5,961</b>	<b>5,278</b>	<b>(683)</b>
 <b>TOTAL EXPENDITURES</b>	 <b>338,554</b>	 <b>258,580</b>	 <b>127,971</b>	 <b>360,099</b>	 <b>232,128</b>
 <b>FUNDING SOURCE:</b>					
General Fund	48,919	183,580	(22,940)	210,099	233,039
Federal Grant	289,635	75,000	150,911	150,000	(911)
<b>TOTAL</b>	<b>338,554</b>	<b>258,580</b>	<b>127,971</b>	<b>360,099</b>	<b>232,128</b>

# PARISH FARM AGENT

**ACCOUNT NUMBER: 001-465220**

Description	Prior Year Actual 2009	2010 Original Budget	2010 Current Estimate	2011 Requested Budget	Over or Under 2010
<b>EXPENDITURES:</b>					
<b>PERSONAL SERVICES:</b>					
Farm Agent - Non-PR Salaries/Benefits	34,012	37,612	37,612	38,812	1,200
<b>TOTAL PERSONAL SERVICES</b>	<b>34,012</b>	<b>37,612</b>	<b>37,612</b>	<b>38,812</b>	<b>1,200</b>
<b>OPERATING SERVICES:</b>					
Farm Agent - Utilities - Electric	3,888	4,800	4,800	4,800	-
Farm Agent - Utilities - Water	283	350	350	350	-
Farm Agent - Postage	180	-	-	-	-
Farm Agent - Telephone	282	615	-	-	-
Farm Agent - Rentals	22,800	22,800	22,800	22,800	-
Farm Agent - Maint of Property & Equip	834	1,225	1,225	1,500	275
Farm Agent - Contractual Services	6,465	7,600	7,600	8,000	400
Farm Agent - Professional Services	-	500	-	-	-
Farm Agent - Property Insurance	216	260	185	220	35
Farm Agent - Employee Liability	97	120	100	115	15
Farm Agent - General Liability	496	590	395	475	80
<b>TOTAL OPERATING SERVICES</b>	<b>35,541</b>	<b>38,860</b>	<b>37,455</b>	<b>38,260</b>	<b>805</b>
<b>MATERIALS &amp; SUPPLIES:</b>					
Farm Agent - Office & Comm. Equipment	-	1,000	1,000	1,000	-
Farm Agent - Office Supplies	747	1,000	1,000	1,000	-
Farm Agent - Maint of Buildings & Grounds	2,023	1,500	1,500	1,500	-
<b>TOTAL MATERIALS &amp; SUPPLIES</b>	<b>2,770</b>	<b>3,500</b>	<b>3,500</b>	<b>3,500</b>	<b>-</b>
<b>OTHER CHARGES:</b>					
Farm Agent - Training & Travel	2,877	3,500	3,500	2,800	(700)
<b>TOTAL OTHER CHARGES</b>	<b>2,877</b>	<b>3,500</b>	<b>3,500</b>	<b>2,800</b>	<b>(700)</b>
<b>TOTAL EXPENDITURES</b>	<b>75,200</b>	<b>83,472</b>	<b>82,067</b>	<b>83,372</b>	<b>1,305</b>



# ECONOMIC DEVELOPMENT

**ACCOUNT NUMBER: 001-465230**

Description	Prior Year Actual 2009	2010 Original Budget	2010 Current Estimate	2011 Requested Budget	Over or Under 2010
<b>EXPENDITURES:</b>					
<b>PERSONAL SERVICES:</b>					
Econ Dev - Salaries	179,756	187,500	187,500	194,500	7,000
Econ Dev - FICA	96	200	200	200	-
Econ Dev - Retirement	22,181	29,500	29,200	30,200	1,000
Econ Dev - Life/Health Insurance	15,658	19,000	17,000	20,800	3,800
Econ Dev - Workers Compensation	937	1,200	1,100	1,200	100
Econ Dev - Unemployment	-	900	-	1,000	1,000
Econ Dev - Medicare	2,603	2,800	2,800	2,900	100
Econ Dev - Disability	1,029	1,300	1,050	1,100	50
Econ Dev - Deferred Compensation	6,825	10,000	8,400	8,800	400
Econ Dev - Dental Insurance	240	300	240	240	-
Econ Dev - Miscellaneous	204	240	240	240	-
<b>TOTAL PERSONAL SERVICES</b>	<b>229,529</b>	<b>252,940</b>	<b>247,730</b>	<b>261,180</b>	<b>13,450</b>
<b>OPERATING SERVICES:</b>					
Econ Dev - Ads, Dues & Subscriptions	21,191	28,780	28,549	27,915	(634)
Econ Dev - Printing	2,061	10,000	10,000	10,000	-
Econ Dev - Utilities - Electric	2,022	1,400	1,250	1,250	-
Econ Dev - Utilities - Gas	191	210	110	110	-
Econ Dev - Utilities - Water	431	300	190	200	10
Econ Dev - Postage	1,467	1,500	1,200	1,400	200
Econ Dev - Telephone	1,767	2,200	1,700	1,775	75
Econ Dev - Rentals	270	130	130	130	-
Econ Dev - Maint of Property & Equip	750	1,350	2,750	2,250	(500)
Econ Dev - Contractual Services	6,204	5,800	5,201	5,635	434
Econ Dev - Professional Services	74,628	78,500	63,500	60,500	(3,000)
Econ Dev - Property Insurance	28,477	33,165	30,435	36,525	6,090
Econ Dev - Automobile Insurance	826	995	840	1,005	165
Econ Dev - Employee Liability	572	690	595	715	120
Econ Dev - General Liability	2,932	3,485	2,440	2,930	490
<b>TOTAL OPERATING SERVICES</b>	<b>143,789</b>	<b>168,505</b>	<b>148,890</b>	<b>152,340</b>	<b>3,450</b>
<b>MATERIALS &amp; SUPPLIES:</b>					
Econ Dev - Office & Comm. Equipment	5,699	7,250	7,250	6,250	(1,000)
Econ Dev - Office Supplies	843	5,250	3,250	3,250	-
Econ Dev - Medical & Drugs	77	200	200	200	-
Econ Dev - Food & Clothing	394	550	550	550	-
Econ Dev - Maint of Buildings & Grounds	1,001	2,010	2,060	2,060	-
Econ Dev - Vehicle Supplies	1,015	1,500	1,500	2,000	500
Econ Dev - Equip. & Vehicle Parts	-	1,000	1,000	1,000	-
<b>TOTAL MATERIALS &amp; SUPPLIES</b>	<b>9,029</b>	<b>17,760</b>	<b>15,810</b>	<b>15,310</b>	<b>(500)</b>

CONTINUED

## ECONOMIC DEVELOPMENT

**ACCOUNT NUMBER: 001-465230**

Description	Prior Year Actual 2009	2010 Original Budget	2010 Current Estimate	2011 Requested Budget	Over or Under 2010
<b>EXPENDITURES: (CONT.)</b>					
<b>OTHER CHARGES:</b>					
Econ Dev - Training & Travel	20,359	26,000	24,000	28,500	4,500
Econ Dev - Official Fees	-	100	100	100	-
<b>TOTAL OTHER CHARGES</b>	<b>20,359</b>	<b>26,100</b>	<b>24,100</b>	<b>28,600</b>	<b>4,500</b>
<b>INTERGOVERNMENTAL:</b>					
Econ Dev - Intergovernmental	91,572	95,000	95,000	95,000	-
Econ Dev - Grants	332,451	380,370	379,612	380,200	588
<b>TOTAL INTERGOVERNMENTAL</b>	<b>424,023</b>	<b>475,370</b>	<b>474,612</b>	<b>475,200</b>	<b>588</b>
<b>TOTAL EXPENDITURES</b>	<b>826,729</b>	<b>940,675</b>	<b>911,142</b>	<b>932,630</b>	<b>21,488</b>

# TOURIST INFORMATION CENTER

**ACCOUNT NUMBER: 001-465235**

Description	Prior Year Actual 2009	2010 Original Budget	2010 Current Estimate	2011 Requested Budget	Over or Under 2010
<b>EXPENDITURES:</b>					
<b>PERSONAL SERVICES:</b>					
Tourist Ctr - Salaries	-	3,000	3,000	3,000	-
<b>TOTAL PERSONAL SERVICES</b>	<b>-</b>	<b>3,000</b>	<b>3,000</b>	<b>3,000</b>	<b>-</b>
<b>OPERATING SERVICES:</b>					
Tourist Ctr - Ads, Dues & Subscription	2,400	23,600	20,713	23,100	2,387
Tourist Ctr - Printing	704	11,300	10,528	12,000	1,472
Tourist Ctr - Utilities - Electric	731	1,350	900	1,200	300
Tourist Ctr - Postage	-	500	500	500	-
Tourist Ctr - Telephone	590	650	645	710	65
Tourist Ctr - Maint of Property & Equip	-	1,500	1,500	1,500	-
Tourist Ctr - Contractual Services	1,353	2,035	1,378	2,035	657
Tourist Ctr - Professional Services	-	7,500	9,500	7,500	(2,000)
Tourist Ctr - Property Insurance	664	800	580	695	115
<b>TOTAL OPERATING SERVICES</b>	<b>6,442</b>	<b>49,235</b>	<b>46,244</b>	<b>49,240</b>	<b>2,996</b>
<b>MATERIALS &amp; SUPPLIES</b>					
Tourist Ctr - Office Supplies	2,158	200	200	200	-
Tourist Ctr - Food & Clothing	-	300	300	300	-
Tourist Ctr - Maint of Bldgs & Grounds	46	950	1,100	900	(200)
<b>TOTAL MATERIALS &amp; SUPPLIES</b>	<b>2,204</b>	<b>1,450</b>	<b>1,600</b>	<b>1,400</b>	<b>(200)</b>
<b>OTHER CHARGES:</b>					
Tourist Ctr - Training & Travel	-	9,000	6,000	9,000	3,000
<b>TOTAL OTHER CHARGES</b>	<b>-</b>	<b>9,000</b>	<b>6,000</b>	<b>9,000</b>	<b>3,000</b>
<b>INTERGOVERNMENTAL:</b>					
Tourist Ctr - Grants	30,000	30,000	30,000	30,000	-
<b>TOTAL INTERGOVERNMENTAL</b>	<b>30,000</b>	<b>30,000</b>	<b>30,000</b>	<b>30,000</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>	<b>38,646</b>	<b>92,685</b>	<b>86,844</b>	<b>92,640</b>	<b>5,796</b>

# VETERANS ADMINISTRATION

ACCOUNT NUMBER: 001-465260

Description	Prior Year Actual 2009	2010 Original Budget	2010 Current Estimate	2011 Requested Budget	Over or Under 2010
<b>EXPENDITURES:</b>					
<b>PERSONAL SERVICES:</b>					
VA - Non-PR Salaries/Benefits	6,696	7,285	7,285	7,335	50
<b>TOTAL PERSONAL SERVICES</b>	<b>6,696</b>	<b>7,285</b>	<b>7,285</b>	<b>7,335</b>	<b>50</b>
<b>TOTAL EXPENDITURES</b>	<b>6,696</b>	<b>7,285</b>	<b>7,285</b>	<b>7,335</b>	<b>50</b>

# PUBLIC HOUSING

ACCOUNT NUMBER: 001-465290

Description	Prior Year Actual 2009	2010 Original Budget	2010 Current Estimate	2011 Requested Budget	Over or Under 2010
<b>EXPENDITURES:</b>					
<b>PERSONAL SERVICES:</b>					
Public Housing - Per Diem	2,820	3,600	3,600	3,600	-
<b>TOTAL PERSONAL SERVICES</b>	<b>2,820</b>	<b>3,600</b>	<b>3,600</b>	<b>3,600</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>	<b>2,820</b>	<b>3,600</b>	<b>3,600</b>	<b>3,600</b>	<b>-</b>

## DEBT SERVICE

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

Description	Prior Year Actual 2009	2010 Original Budget	2010 Current Estimate	2011 Requested Budget	Over or Under 2010
<b>EXPENDITURES:</b>					
<b>DEBT SERVICE:</b>					
Debt Service - Paying Agent	2,035	10,000	5,000	5,000	-
<b>TOTAL DEBT SERVICE</b>	<b>2,035</b>	<b>10,000</b>	<b>5,000</b>	<b>5,000</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>	<b>2,035</b>	<b>10,000</b>	<b>5,000</b>	<b>5,000</b>	<b>-</b>

## TRANSFERS

**ACCOUNT NUMBER: 001-480000**

Description	Prior Year Actual 2009	2010 Original Budget	2010 Current Estimate	2011 Requested Budget	Over or Under 2010
<b>EXPENDITURES:</b>					
<b>TRANSFERS:</b>					
Transfer to WB Hurricane Prot Levee Const.	-	10,500,000	-	12,500,000	12,500,000
Transfer to RSVP	210,000	152,000	152,000	200,000	48,000
Transfer to Recreation	-	1,450,000	-	974,050	974,050
Transfer to Solid Waste	8,386	22,000	30,473	30,700	227
Transfer to Wastewater	3,500,000	3,900,000	1,500,000	-	(1,500,000)
Transfer to Waterworks	8,200,000	-	-	-	-
Transfer to Mosquito Control	235,000	-	-	-	-
<b>TOTAL TRANSFERS</b>	<b>12,153,386</b>	<b>16,024,000</b>	<b>1,682,473</b>	<b>13,704,750</b>	<b>12,022,277</b>
 <b>TOTAL EXPENDITURES</b>	 <b>12,153,386</b>	 <b>16,024,000</b>	 <b>1,682,473</b>	 <b>13,704,750</b>	 <b>12,022,277</b>





# SPECIAL REVENUE FUNDS

## SUMMARY STATEMENT

Description	Prior Year Actual 2009	2010 Original Budget	2010 Current Estimate	2011 Requested Budget	Over or Under 2010
<b>FUND BALANCE</b>	<b>37,070,820</b>	<b>28,887,934</b>	<b>38,761,872</b>	<b>27,312,524</b>	<b>(11,449,348)</b>
CURRENT YEAR REVENUES	39,358,176	51,800,051	37,553,046	54,927,524	17,374,478
<b>TOTAL MEANS OF FINANCING</b>	<b>76,428,996</b>	<b>80,687,985</b>	<b>76,314,918</b>	<b>82,240,048</b>	<b>5,925,130</b>
<b>EXPENDITURES:</b>					
PERSONAL SERVICES	12,093,682	14,314,265	12,861,280	14,483,400	1,622,120
OPERATING SERVICES	5,432,049	6,579,702	5,990,069	6,830,820	840,751
MATERIALS & SUPPLIES	2,996,300	3,332,160	3,054,017	3,647,960	593,943
OTHER CHARGES	163,470	153,837	190,352	203,896	13,544
CAPITAL OUTLAY	10,077,760	32,340,519	18,916,983	38,798,736	19,881,753
INTERGOVERNMENTAL	5,353,424	6,646,812	6,353,061	4,727,178	(1,625,883)
TRANSFERS	1,550,439	1,592,368	1,636,632	2,289,448	652,816
<b>TOTAL EXPENDITURES</b>	<b>37,667,124</b>	<b>64,959,663</b>	<b>49,002,394</b>	<b>70,981,438</b>	<b>21,979,044</b>
<b>EXCESS (DEFICIENCY) OF CURRENT REVENUES OVER EXPENDITURES</b>	<b>1,691,052</b>	<b>(13,159,612)</b>	<b>(11,449,348)</b>	<b>(16,053,914)</b>	<b>(4,604,566)</b>
<b>EXCESS (DEFICIENCY) OF MEANS OF FINANCING OVER EXPENDITURES</b>	<b>38,761,872</b>	<b>15,728,322</b>	<b>27,312,524</b>	<b>11,258,610</b>	<b>(16,053,914)</b>

# PARISH TRANSPORTATION

## FUND NUMBER: 102

Description	Prior Year Actual 2009	2010 Original Budget	2010 Current Estimate	2011 Requested Budget	Over or Under 2010
<b>FUND BALANCE</b>	<b>929,689</b>	<b>357,469</b>	<b>1,044,102</b>	<b>870,302</b>	<b>(173,800)</b>
<b>REVENUES:</b>					
Parish Road Fund	511,618	400,000	400,000	400,000	-
Interest Earnings	2,795	2,000	1,200	1,200	-
<b>TOTAL REVENUES</b>	<b>514,413</b>	<b>402,000</b>	<b>401,200</b>	<b>401,200</b>	<b>-</b>
<b>TOTAL MEANS OF FINANCING</b>	<b>1,444,102</b>	<b>759,469</b>	<b>1,445,302</b>	<b>1,271,502</b>	<b>(173,800)</b>
<b>EXPENDITURES:</b>					
<b>CAPITAL OUTLAY:</b>					
Paved Sts - Imp other than Buildings	400,000	500,000	500,000	500,000	-
Paved Sts - Engineering	-	50,000	50,000	50,000	-
Paved Sts - Other Fees	-	25,000	25,000	25,000	-
<b>TOTAL CAPITAL OUTLAY</b>	<b>400,000</b>	<b>575,000</b>	<b>575,000</b>	<b>575,000</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>	<b>400,000</b>	<b>575,000</b>	<b>575,000</b>	<b>575,000</b>	<b>-</b>
<b>EXCESS (DEFICIENCY) OF CURRENT REVENUES OVER EXPENDITURES</b>	<b>114,413</b>	<b>(173,000)</b>	<b>(173,800)</b>	<b>(173,800)</b>	<b>-</b>
<b>EXCESS (DEFICIENCY) OF MEANS OF FINANCING OVER EXPENDITURES</b>	<b>1,044,102</b>	<b>184,469</b>	<b>870,302</b>	<b>696,502</b>	<b>(173,800)</b>

# PARISH TRANSPORTATION

**FUND NUMBER: 102**

## NARRATIVE EXPLANATION OF CAPITAL OUTLAY FOR REQUESTED YEAR 2011

<b>CAPITAL OUTLAY:</b>	<b>AMOUNT</b>	<b>DETAILED DESCRIPTION</b>	<b>Sub-total</b>
Improvements other than Buildings	\$ 500,000	2011 Road Maintenance Program	
Arch./Engineering Fees	\$ 50,000	2011 Road Maintenance Manuals	
Other Fees	\$ 25,000	2011 Road Maintenance Program	
<b>Grand Total Requested:</b>	<b>\$ 575,000</b>		

# ROAD LIGHTING DISTRICT #1

## FUND NUMBER: 105

Description	Prior Year Actual 2009	2010 Original Budget	2010 Current Estimate	2011 Requested Budget	Over or Under 2010
<b>FUND BALANCE</b>	<b>797,864</b>	<b>598,969</b>	<b>1,209,530</b>	<b>1,187,576</b>	<b>(21,954)</b>
<b>REVENUES:</b>					
Ad Valorem Taxes	1,435,625	1,465,800	1,529,531	1,413,000	(116,531)
State Payment in Lieu of Taxes	6,754	6,755	6,691	6,650	(41)
Interest Earnings	14,847	7,350	4,100	4,000	(100)
Proceeds from Sale of Assets	-	-	668	-	(668)
<b>TOTAL REVENUES</b>	<b>1,457,226</b>	<b>1,479,905</b>	<b>1,540,990</b>	<b>1,423,650</b>	<b>(117,340)</b>
<b>TOTAL MEANS OF FINANCING</b>	<b>2,255,090</b>	<b>2,078,874</b>	<b>2,750,520</b>	<b>2,611,226</b>	<b>(139,294)</b>
<b>EXPENDITURES:</b>					
<b>PERSONAL SERVICES:</b>					
Road Lighting - Salaries	50,790	53,000	54,500	54,500	-
Road Lighting - FICA	36	100	75	100	25
Road Lighting - Retirement	6,178	8,100	8,200	8,400	200
Road Lighting - Life/Health Insurance	3,560	3,500	7,200	9,000	1,800
Road Lighting - Workers Compensation	265	400	310	350	40
Road Lighting - Unemployment	-	200	200	275	75
Road Lighting - Medicare	739	800	775	800	25
Road Lighting - Disability	289	400	300	300	-
Road Lighting - Deferred Compensation	2,811	4,000	4,000	4,000	-
Road Lighting - Dental Insurance	47	100	100	100	-
Road Lighting - Miscellaneous	195	200	200	200	-
<b>TOTAL PERSONAL SERVICES</b>	<b>64,910</b>	<b>70,800</b>	<b>75,860</b>	<b>78,025</b>	<b>2,165</b>
<b>OPERATING SERVICES:</b>					
Road Lighting - Ads, Dues & Subscriptions	126	250	250	250	-
Road Lighting - Printing	-	350	350	350	-
Road Lighting - Utilities - Electric	775,104	1,123,225	1,123,218	1,123,225	7
Road Lighting - Water	71	150	150	150	-
Road Lighting - Postage	264	360	360	360	-
Road Lighting - Telephone	6,682	6,500	6,500	6,500	-
Road Lighting - Rentals	335	700	700	700	-
Road Lighting - Maint of Property & Equip	78,757	170,000	170,000	170,000	-
Road Lighting - Contractual Services	2,583	3,930	3,930	3,930	-
Road Lighting - Professional Services	-	2,160	2,160	2,160	-
Road Lighting - Property Insurance	666	800	760	910	150
Road Lighting - Automobile Insurance	1,653	1,985	1,675	2,010	335
Road Lighting - Employee Liability	1,516	1,820	1,615	1,940	325
Road Lighting - General Liability	7,737	9,200	6,625	7,950	1,325
<b>TOTAL OPERATING SERVICES</b>	<b>875,494</b>	<b>1,321,430</b>	<b>1,318,293</b>	<b>1,320,435</b>	<b>2,142</b>

CONTINUED

# ROAD LIGHTING DISTRICT #1

**FUND NUMBER: 105**

Description	Prior Year Actual 2009	2010 Original Budget	2010 Current Estimate	2011 Requested Budget	Over or Under 2010
<b>EXPENDITURES: (CONT.)</b>					
<b>MATERIALS &amp; SUPPLIES:</b>					
Road Lighting - Office & Comm. Equip.	1,864	5,750	7,000	4,350	(2,650)
Road Lighting - Office Supplies	961	1,100	1,100	1,100	-
Road Lighting - Medical	-	150	150	150	-
Road Lighting - Food & Clothing	228	500	500	500	-
Road Lighting - Maint of Bldgs & Grounds	2,923	34,000	34,000	21,000	(13,000)
Road Lighting - Vehicle Supplies	832	1,620	1,620	1,620	-
Road Lighting - Equipment & Vehicle Parts	-	400	400	400	-
<b>TOTAL MATERIALS &amp; SUPPLIES</b>	<b>6,808</b>	<b>43,520</b>	<b>44,770</b>	<b>29,120</b>	<b>(15,650)</b>
<b>OTHER CHARGES:</b>					
Road Lighting - Training & Travel	-	1,600	1,600	1,600	-
<b>TOTAL OTHER CHARGES</b>	<b>-</b>	<b>1,600</b>	<b>1,600</b>	<b>1,600</b>	<b>-</b>
<b>CAPITAL OUTLAY:</b>					
Road Lighting - Imp other than Buildings	-	175,000	25,000	175,000	150,000
<b>TOTAL CAPITAL OUTLAY</b>	<b>-</b>	<b>175,000</b>	<b>25,000</b>	<b>175,000</b>	<b>150,000</b>
<b>INTERGOVERNMENTAL:</b>					
Road Lighting - Ad Val Tax Ded - Sheriff	47,806	54,600	50,921	52,000	1,079
Road Lighting - Cost of Ad Valorem Tax Coll.	1,809	1,500	1,500	1,500	-
<b>TOTAL INTERGOVERNMENTAL</b>	<b>49,615</b>	<b>56,100</b>	<b>52,421</b>	<b>53,500</b>	<b>1,079</b>
<b>TRANSFERS:</b>					
Transfer to General Fund - Indirect Cost	48,733	45,000	45,000	45,000	-
<b>TOTAL TRANSFERS</b>	<b>48,733</b>	<b>45,000</b>	<b>45,000</b>	<b>45,000</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>	<b>1,045,560</b>	<b>1,713,450</b>	<b>1,562,944</b>	<b>1,702,680</b>	<b>139,736</b>
<b>EXCESS (DEFICIENCY) OF CURRENT REVENUES OVER EXPENDITURES</b>	<b>411,666</b>	<b>(233,545)</b>	<b>(21,954)</b>	<b>(279,030)</b>	<b>(257,076)</b>
<b>EXCESS (DEFICIENCY) OF MEANS OF FINANCING OVER EXPENDITURES</b>	<b>1,209,530</b>	<b>365,424</b>	<b>1,187,576</b>	<b>908,546</b>	<b>(279,030)</b>

# ROAD LIGHTING DISTRICT #1

**FUND NUMBER: 105**

## NARRATIVE EXPLANATION OF CAPITAL OUTLAY FOR REQUESTED YEAR 2011

<b>CAPITAL OUTLAY:</b>	<b>AMOUNT</b>	<b>DETAILED DESCRIPTION</b>	<b>Sub-total</b>
Improvements other than Buildings	\$ 175,000	Street Light Installation	\$ 25,000
		Lighting Projects at Killona Park	100,000
		Lighting Projects at Montz Park	50,000

**Grand Total Requested:**

**\$ 175,000**

# WORKFORCE INVESTMENT ACT

## FUND NUMBER: 107

Description	Prior Year Actual 2009	2010 Original Budget	2010 Current Estimate	2011 Requested Budget	Over or Under 2010
<b>FUND BALANCE</b>	-	-	-	-	-
<b>REVENUES:</b>					
Dept. of Labor - Adult Program	364,581	404,039	646,843	318,991	(327,852)
Dept. of Labor - Dislocated Worker	224,864	141,610	218,105	139,367	(78,738)
Dept. of Labor - Youth Program	328,341	697,154	630,742	440,362	(190,380)
Dept. of Labor - Incentive	14,164	-	62,897	-	(62,897)
Dept of Labor - 15%	252,985	-	-	-	-
Dept. of Labor - Katrina	307,776	-	45,900	-	(45,900)
National Emergency Grant (NEG)	-	-	-	1,300,000	1,300,000
ARRA - Adult	187,118	174,105	58,500	-	(58,500)
ARRA - Youth	448,740	256,209	116,457	-	(116,457)
ARRA - Dislocated Worker	127,695	197,903	136,601	-	(136,601)
WIA Admin	29,791	219,000	-	-	-
<b>TOTAL REVENUES</b>	<b>2,286,055</b>	<b>2,090,020</b>	<b>1,916,045</b>	<b>2,198,720</b>	<b>282,675</b>
<b>TOTAL MEANS OF FINANCING</b>	<b>2,286,055</b>	<b>2,090,020</b>	<b>1,916,045</b>	<b>2,198,720</b>	<b>282,675</b>
<b>EXPENDITURES:</b>					
<b>PERSONAL SERVICES:</b>					
Salaries & Other Wages	1,160,202	923,000	1,040,000	427,700	(612,300)
FICA	16,719	200	5,900	-	(5,900)
Retirement	111,427	145,000	150,000	67,500	(82,500)
Life/Health Insurance	116,016	140,000	125,000	100,000	(25,000)
Workers Compensation	13,864	5,000	6,700	2,400	(4,300)
Unemployment	-	4,600	4,000	2,100	(1,900)
Medicare	16,627	14,000	14,800	6,300	(8,500)
Disability	5,238	6,200	5,300	2,400	(2,900)
Post-Employee Health Care	11,180	12,650	19,000	21,850	2,850
Deferred Compensation	12,600	14,000	14,000	9,000	(5,000)
Dental Insurance	2,357	2,500	2,300	720	(1,580)
Miscellaneous	1,727	1,200	1,200	1,200	-
<b>TOTAL PERSONAL SERVICES</b>	<b>1,467,957</b>	<b>1,268,350</b>	<b>1,388,200</b>	<b>641,170</b>	<b>(747,030)</b>
<b>OPERATING SERVICES:</b>					
Ads, Dues & Subscriptions	2,434	3,000	3,000	3,000	-
Printing & Duplication	570	1,500	2,500	1,500	(1,000)
Utilities - Electric	27,843	33,000	33,000	36,000	3,000
Utilities - Natural Gas	1,425	2,750	2,000	2,750	750
Utilities - Water	2,990	3,300	3,300	3,000	(300)
Postage	833	1,000	1,000	1,000	-
Telephone	15,683	18,000	18,000	20,000	2,000

CONTINUED

# WORKFORCE INVESTMENT ACT

## FUND NUMBER: 107

Description	Prior Year Actual 2009	2010 Original Budget	2010 Current Estimate	2011 Requested Budget	Over or Under 2010
<b>EXPENDITURES: (CONT.)</b>					
<b>OPERATING SERVICES: (CONT.)</b>					
Rentals	122,658	157,300	135,000	145,000	10,000
Maint of Property & Equipment	7,896	8,000	8,000	5,000	(3,000)
Contractual Services	11,160	11,000	11,000	11,000	-
Professional Services	344,669	256,295	100,000	772,075	672,075
Property Insurance	4,400	5,280	4,390	5,270	880
Automobile Insurance	7,437	8,925	7,525	9,030	1,505
Employee Liability	3,218	3,865	2,545	3,050	505
General Liability	16,208	19,455	10,585	12,075	1,490
<b>TOTAL OPERATING SERVICES</b>	<b>569,424</b>	<b>532,670</b>	<b>341,845</b>	<b>1,029,750</b>	<b>687,905</b>
<b>MATERIALS &amp; SUPPLIES:</b>					
Non-Consumable Office Supplies	24,170	3,000	3,000	3,000	-
Office Supplies	26,354	22,000	17,000	20,000	3,000
Educational Supplies	190,045	250,000	150,000	487,000	337,000
Vehicle Supplies	4,413	5,000	5,000	5,000	-
Equipment & Vehicle Parts	399	3,000	5,000	3,000	(2,000)
<b>TOTAL MATERIALS &amp; SUPPLIES</b>	<b>245,381</b>	<b>283,000</b>	<b>180,000</b>	<b>518,000</b>	<b>338,000</b>
<b>OTHER CHARGES:</b>					
Training & Travel	3,293	6,000	6,000	7,000	1,000
<b>TOTAL OTHER CHARGES</b>	<b>3,293</b>	<b>6,000</b>	<b>6,000</b>	<b>7,000</b>	<b>1,000</b>
<b>TOTAL EXPENDITURES</b>	<b>2,286,055</b>	<b>2,090,020</b>	<b>1,916,045</b>	<b>2,195,920</b>	<b>279,875</b>
<b>EXCESS (DEFICIENCY) OF CURRENT REVENUES OVER EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,800</b>	<b>2,800</b>
<b>EXCESS (DEFICIENCY) OF MEANS OF FINANCING OVER EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,800</b>	<b>2,800</b>



# ROAD & DRAINAGE

## FUND NUMBER: 112

Description	Prior Year Actual 2009	2010 Original Budget	2010 Current Estimate	2011 Requested Budget	Over or Under 2010
<b>FUND BALANCE</b>	<b>33,484,034</b>	<b>26,824,116</b>	<b>35,129,199</b>	<b>24,001,010</b>	<b>(11,128,189)</b>
<b>REVENUES:</b>					
Ad Valorem Taxes	5,780,146	5,893,600	6,112,783	5,811,000	(301,783)
General Sales Tax - 1%	14,798,537	15,400,000	10,167,218	12,450,000	2,282,782
Disaster Relief - Federal	889,840	645,480	167,608	-	(167,608)
FEMA Hazard Mitigation Grants	775,036	11,745,279	2,976,581	18,484,159	15,507,578
Federal Highway Admin	-	-	2,299,926	2,404,471	104,545
Dept. of Community Development Grant	142,800	-	-	-	-
Conservation of Natural Resources	217,483	175,000	124,445	260,000	135,555
Flood Control Act	844,518	845,000	3,981	4,000	19
Dept. of Transportation Grant	190,000	537,000	-	-	-
Dept. of Culture & Recreation Grant	-	100,000	-	-	-
State Payment in Lieu of Taxes	44,937	45,000	44,000	40,000	(4,000)
Zoning & Subdivision Fees	6,750	-	11,452	-	(11,452)
Culvert Fees	1,789	700	640	640	-
Miscellaneous Fees	2,802	500	2,076	2,000	(76)
Interest Earnings	381,567	175,000	160,000	130,000	(30,000)
Donations	650	-	1,674	-	(1,674)
Compensation of Loss of Assets	14,174	-	177	-	(177)
Insurance Refunds	5,725	-	-	-	-
Transfer from 1% PIST Reserve	2,808	3,000	718,216	-	(718,216)
Transfer from 1% PIST Sinking	-	19,340	953	-	(953)
<b>TOTAL REVENUES</b>	<b>24,099,562</b>	<b>35,584,899</b>	<b>22,791,730</b>	<b>39,586,270</b>	<b>16,794,540</b>
 <b>TOTAL MEANS OF FINANCING</b>	 <b>57,583,596</b>	 <b>62,409,015</b>	 <b>57,920,929</b>	 <b>63,587,280</b>	 <b>5,666,351</b>
 <b>EXPENDITURES:</b>					
PERSONAL SERVICES	8,199,966	10,255,765	8,852,615	11,023,590	2,170,975
OPERATING SERVICES	2,035,799	2,826,010	2,490,545	2,730,150	239,605
MATERIALS & SUPPLIES	2,165,854	2,599,170	2,414,545	2,787,720	373,175
OTHER CHARGES	37,923	53,500	68,500	68,500	-
CAPITAL OUTLAY	9,106,317	29,825,134	18,011,983	36,899,186	18,887,203
INTERGOVERNMENTAL	558,538	1,754,425	1,731,731	435,380	(1,296,351)
TRANSFERS	350,000	350,000	350,000	350,000	-
 <b>TOTAL EXPENDITURES</b>	 <b>22,454,397</b>	 <b>47,664,004</b>	 <b>33,919,919</b>	 <b>54,294,526</b>	 <b>20,374,607</b>
 <b>EXCESS (DEFICIENCY) OF CURRENT REVENUES OVER EXPENDITURES</b>	 <b>1,645,165</b>	 <b>(12,079,105)</b>	 <b>(11,128,189)</b>	 <b>(14,708,256)</b>	 <b>(3,580,067)</b>
 <b>EXCESS (DEFICIENCY) OF MEANS OF FINANCING OVER EXPENDITURES</b>	 <b>35,129,199</b>	 <b>14,745,011</b>	 <b>24,001,010</b>	 <b>9,292,754</b>	 <b>(14,708,256)</b>

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

Description	Prior Year Actual 2009	2010 Original Budget	2010 Current Estimate	2011 Requested Budget	Over or Under 2010
<b>EXPENDITURES:</b>					
<b>PERSONNEL SERVICES</b>					
Flood Control-Salaries	8,987	-	-	-	-
Flood Control-Fica	75	-	-	-	-
Flood Control-Retirement	952	-	-	-	-
Flood Control-Workmans Comp	478	-	-	-	-
Flood Control-Medicare	130	-	-	-	-
Flood Control-Deferred Compensation	27	-	-	-	-
<b>TOTAL PERSONAL SERVICES</b>	<b>10,649</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>OPERATING SERVICES:</b>					
Flood Control-Ads, Dues & Subscriptions	2,457	-	-	-	-
Flood Control-Utilities - Gas	1,567	-	-	-	-
Flood Control-Equipment Rentals	90,131	400,000	127,500	165,750	38,250
Flood Control-Maint of Property & Equip	323,898	-	-	-	-
Flood Control-Contractual Services	719	-	-	-	-
Flood Control-Employee Liability	495	785	460	555	95
Flood Control-General Liability	2,575	4,545	1,890	2,265	375
<b>TOTAL OPERATING SERVICES</b>	<b>421,842</b>	<b>405,330</b>	<b>129,850</b>	<b>168,570</b>	<b>38,720</b>
<b>MATERIALS &amp; SUPPLIES:</b>					
Flood Control-Office Supplies	934	-	-	-	-
Flood Control-Food & Clothing	10,753	-	-	-	-
Flood Control-Maint of Bldgs & Grounds	60,609	-	-	-	-
Flood Control-Vehicle Supplies	107,756	-	-	-	-
Flood Control-Miscellaneous	11,965	-	-	-	-
Flood Control-Shells/Sand/Dirt/Gravel	14,345	-	-	-	-
Flood Control-Vehicle & Equip Parts	8,087	-	-	-	-
Flood Control-Tools & Equipment	40	-	-	-	-
<b>TOTAL MATERIALS &amp; SUPPLIES</b>	<b>214,489</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>CAPITAL OUTLAY:</b>					
Flood Control-Bldgs/Ground/Plant	50,256	24,000	24,000	24,000	-
<b>TOTAL CAPITAL OUTLAY</b>	<b>50,256</b>	<b>24,000</b>	<b>24,000</b>	<b>24,000</b>	<b>-</b>
<b>INTERGOVERNMENTAL:</b>					
Flood Control-Grants	5,050	-	-	-	-
<b>TOTAL INTERGOVERNMENTAL</b>	<b>5,050</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>	<b>702,286</b>	<b>429,330</b>	<b>153,850</b>	<b>192,570</b>	<b>38,720</b>

**ROAD & DRAINAGE  
FLOOD CONTROL  
FUND NUMBER: 112**

**NARRATIVE EXPLANATION OF CAPITAL OUTLAY  
FOR REQUESTED YEAR 2011**

<b>CAPITAL OUTLAY:</b>	<b>AMOUNT</b>	<b>DETAILED DESCRIPTION</b>	<b>Sub-total</b>
Buildings, Grounds, General Plant	\$ 24,000	Two (2) sandbagging machines @ \$12,000 each	

**Grand Total Requested:**

**\$ 24,000**

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

Description	Prior Year Actual 2009	2010 Original Budget	2010 Current Estimate	2011 Requested Budget	Over or Under 2010
<b>EXPENDITURES:</b>					
<b>PERSONAL SERVICES:</b>					
Paved Sts - Salaries	2,474,325	2,868,000	1,950,000	2,844,000	894,000
Paved Sts - FICA	8,293	5,000	9,800	6,000	(3,800)
Paved Sts - Retirement	289,426	441,000	375,000	433,600	58,600
Paved Sts - Life/Health Insurance	381,415	553,000	455,000	645,000	190,000
Paved Sts - Workers Compensation	295,389	400,000	325,000	362,000	37,000
Paved Sts - Unemployment	-	14,000	14,000	15,000	1,000
Paved Sts - Medicare	32,914	38,000	35,000	40,000	5,000
Paved Sts - Disability	11,599	16,500	12,000	14,000	2,000
Paved Sts - Post-Emp. Health Care	67,803	88,000	90,100	104,000	13,900
Paved Sts - Deferred Compensation	22,255	30,000	25,000	30,000	5,000
Paved Sts - Dental Insurance	4,230	6,000	5,000	6,000	1,000
Paved Sts - Miscellaneous	11,668	12,335	13,420	14,765	1,345
<b>TOTAL PERSONAL SERVICES</b>	<b>3,599,317</b>	<b>4,471,835</b>	<b>3,309,320</b>	<b>4,514,365</b>	<b>1,205,045</b>
<b>OPERATING SERVICES:</b>					
Paved Sts - Ads, Dues & Subscriptions	768	5,165	2,800	3,080	280
Paved Sts - Printing	4,238	7,725	5,185	5,705	520
Paved Sts - Utilities - Electric	22,364	40,730	37,110	40,825	3,715
Paved Sts - Utilities - Gas	8,087	14,920	24,215	26,640	2,425
Paved Sts - Utilities - Water	7,038	7,975	7,745	8,520	775
Paved Sts - Postage	45	200	200	200	-
Paved Sts - Telephone	20,442	20,920	24,580	27,285	2,705
Paved Sts - Rentals	35,347	34,020	85,645	89,210	3,565
Paved Sts - Maint of Property & Equip	120,232	365,930	322,030	189,235	(132,795)
Paved Sts - Contractual Services	20,968	43,905	23,360	25,695	2,335
Paved Sts - Professional Services	21,235	53,950	63,950	46,645	(17,305)
Paved Sts - Property Insurance	31,474	49,730	29,225	35,070	5,845
Paved Sts - Automobile Insurance	62,681	84,030	70,790	84,945	14,155
Paved Sts - Employee Liability	7,148	6,965	7,250	8,700	1,450
Paved Sts - General Liability	36,474	40,820	29,810	35,770	5,960
<b>TOTAL OPERATING SERVICES</b>	<b>398,541</b>	<b>776,985</b>	<b>733,895</b>	<b>627,525</b>	<b>(106,370)</b>
<b>MATERIALS &amp; SUPPLIES:</b>					
Paved Sts - Office & Comm. Equipment	17,193	36,335	25,550	50,650	25,100
Paved Sts - Office Supplies	24,964	29,500	29,500	29,500	-
Paved Sts - Medical	1,629	1,880	1,880	1,880	-
Paved Sts - Food & Clothing	18,999	16,500	23,400	25,760	2,360
Paved Sts - Maint of Buildings & Grounds	32,765	46,500	42,855	47,140	4,285
Paved Sts - Vehicle Supplies	153,606	203,300	195,495	215,045	19,550
Paved Sts - Miscellaneous	172,828	169,125	225,515	288,070	62,555
Paved Sts - Shells/Sand/Dirt/Gravel	54,540	60,000	60,000	60,000	-
Paved Sts - Equipment & Vehicle Parts	264,187	250,000	295,290	324,820	29,530
Paved Sts - Asphalt/Concrete	115,939	92,500	152,905	168,200	15,295
Paved Sts - Miscellaneous Materials	8,086	8,255	9,180	10,095	915
Paved Sts - Tools & Equipment	41,072	60,000	60,000	60,000	-
<b>TOTAL MATERIALS &amp; SUPPLIES</b>	<b>905,808</b>	<b>973,895</b>	<b>1,121,570</b>	<b>1,281,160</b>	<b>159,590</b>

CONTINUED

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

Description	Prior Year Actual 2009	2010 Original Budget	2010 Current Estimate	2011 Requested Budget	Over or Under 2010
<b>EXPENDITURES: (CONT.)</b>					
<b>OTHER CHARGES:</b>					
Paved Sts - Training & Travel	2,400	10,000	10,000	10,000	-
Paved Sts - Judgements & Damages	-	1,500	1,500	1,500	-
Paved Sts - Official Fees	10,405	2,500	10,000	10,000	-
<b>TOTAL OTHER CHARGES</b>	<b>12,805</b>	<b>14,000</b>	<b>21,500</b>	<b>21,500</b>	<b>-</b>
<b>CAPITAL OUTLAY:</b>					
Paved Sts - Imp other than Buildings	561,507	1,675,000	2,163,262	900,000	(1,263,262)
Paved Sts - Acquisition of Vehicles	60,234	72,000	72,927	132,000	59,073
Paved Sts - Buildings/Grounds/Plant	26,625	75,000	75,000	186,000	111,000
Paved Sts - Heavy Movable Equipment	550,731	385,000	385,000	115,000	(270,000)
Paved Sts - Office Equipment	-	36,000	-	36,000	36,000
Paved Sts - Architectural/Engineering	167,213	80,000	150,000	120,000	(30,000)
Paved Sts - Other Fees	7,921	34,205	20,000	20,000	-
<b>TOTAL CAPITAL OUTLAY</b>	<b>1,374,231</b>	<b>2,357,205</b>	<b>2,866,189</b>	<b>1,509,000</b>	<b>(1,357,189)</b>
<b>INTERGOVERNMENTAL:</b>					
Paved Sts - Ad Val Tax Ded - Sheriff	192,438	211,685	204,991	225,490	20,499
Paved Sts - Cost of Ad Valore Tax Coll	7,308	9,000	9,000	9,000	-
Paved Sts - Cost of Sales Tax Collection	76,871	106,000	90,000	90,000	-
<b>TOTAL INTERGOVERNMENTAL</b>	<b>276,617</b>	<b>326,685</b>	<b>303,991</b>	<b>324,490</b>	<b>20,499</b>
<b>TRANSFERS:</b>					
Transfer to General Fund - Indirect Cost	350,000	350,000	350,000	350,000	-
<b>TOTAL TRANSFERS</b>	<b>350,000</b>	<b>350,000</b>	<b>350,000</b>	<b>350,000</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>	<b>6,917,319</b>	<b>9,270,605</b>	<b>8,706,465</b>	<b>8,628,040</b>	<b>(78,425)</b>

**ROAD & DRAINAGE  
PAVED STREETS  
FUND NUMBER: 112**

**NARRATIVE EXPLANATION OF CAPITAL OUTLAY  
FOR REQUESTED YEAR 2011**

<b>CAPITAL OUTLAY:</b>	<b>AMOUNT</b>	<b>DETAILED DESCRIPTION</b>	<b>Sub-total</b>
Improvements other than Buildings	\$ 900,000	2011 Road Maintenance Program	\$ 900,000
Acquisition of Vehicles	\$ 132,000	Three (3) Pick-up Trucks (\$18,000 each) to replace: Unit #150 (1997 Ford F150 with 137,000 miles) Unit #140 (2003 Ford F150 with 131,000 miles) Unit #143 (1997 Ford F150 with 113,000 miles)	\$ 54,000
		Thre (3) Heavy Duty Trucks (\$26,000 each) to replace: Unit #153 (2001 Dodge 2500 with 128,310 miles) Unit #154 (2001 Dodge 2500 with 146,540 miles) Unit #156 (1999 Dodge 2500 with 103,838 miles)	\$ 78,000
Buildings, Grounds, General Plant	\$ 186,000	Two (2) Generator (\$85,000 each) Two (2) Exmark Mowers (\$8,000 each)	\$ 170,000 \$ 16,000
Heavy Moveable Equipment	\$ 115,000	One (1) Medium Excavators Unit #932 (1990 Excavator w/ engine problems) One (1) Bobcat to replace: Unit #221 (2003 Bobcat w/ engine & hydraulic problems)	75,000 40,000
Office Equipment	\$ 36,000	Replacement telephone system Replacement office & network equipment	\$ 20,000 16,000
Architectural/Engineering Fees	\$ 120,000	GEC - Three-year Road Maintenance	
Other Fees	\$ 20,000	GEC - Three-year Road Maintenance	

**Grand Total Requested:**

**\$ 1,509,000**

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

Description	Prior Year Actual 2009	2010 Original Budget	2010 Current Estimate	2011 Requested Budget	Over or Under 2010
<b>EXPENDITURES:</b>					
<b>OPERATING SERVICES:</b>					
Sidewalks - Professional Services	6,290	-	-	-	-
<b>TOTAL OPERATING SERVICES</b>	<b>6,290</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>MATERIALS &amp; SUPPLIES:</b>					
Sidewalks - Miscellaneous	-	35,810	-	35,810	35,810
<b>TOTAL MATERIALS &amp; SUPPLIES</b>	<b>-</b>	<b>35,810</b>	<b>-</b>	<b>35,810</b>	<b>35,810</b>
<b>CAPITAL OUTLAY:</b>					
Sidewalks - Imp other than Buildings	33,750	737,680	2,458,721	2,721,459	262,738
Sidewalks - Architectural/Engineering	130,510	36,885	352,575	314,805	(37,770)
Sidewalks - Other Fees	4,370	1,600	76,635	95,000	18,365
<b>TOTAL CAPITAL OUTLAY</b>	<b>168,630</b>	<b>776,165</b>	<b>2,887,931</b>	<b>3,131,264</b>	<b>243,333</b>
<b>TOTAL EXPENDITURES</b>	<b>174,920</b>	<b>811,975</b>	<b>2,887,931</b>	<b>3,167,074</b>	<b>279,143</b>

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

**NARRATIVE EXPLANATION OF CAPITAL OUTLAY  
FOR REQUESTED YEAR 2011**

<b>CAPITAL OUTLAY:</b>	<b>AMOUNT</b>	<b>DETAILED DESCRIPTION</b>	<b>Sub-total</b>
Improvements other than Buildings	\$ 2,721,459	Westbank Bicycle & Pedestrian Path (Phase III) (Davis Diversion to Jefferson Parish line)	\$ 881,700
		Eastbank Bicycle & Pedestrian Path (Phase IV)	921,432
		Eastbank Bicycle & Pedestrian Path (Phase V)	418,327
		Safe Routes to School - Norco Sidewalk Program	500,000
Architectural/Engineering Fees	\$ 314,805	Fees for Bicycle & Pedestrian Paths	\$ 279,805
		Fees for Safe Routes to School - Norco Sidewalk Program	35,000
Other Fees	\$ 95,000	Fees for Bicycle & Pedestrian Paths	\$ 75,000
		Fees for Safe Routes to School - Norco Sidewalk Program	20,000

**Grand Total Requested:**

**\$ 3,131,264**



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

Description	Prior Year Actual 2009	2010 Original Budget	2010 Current Estimate	2011 Requested Budget	Over or Under 2010
<b>EXPENDITURES:</b>					
<b>PERSONAL SERVICES:</b>					
Drainage - Salaries	3,352,250	3,946,000	3,875,000	4,405,000	530,000
Drainage - FICA	10,027	10,000	15,000	12,000	(3,000)
Drainage - Retirement	376,044	565,000	545,000	623,000	78,000
Drainage - Life/Health Insurance	481,624	750,000	625,000	915,000	290,000
Drainage - Workers Compensation	168,709	250,000	215,000	248,000	33,000
Drainage - Unemployment	-	19,000	19,000	22,000	3,000
Drainage - Medicare	42,092	51,000	50,000	60,000	10,000
Drainage - Disability	15,978	22,000	18,500	20,000	1,500
Drainage - Post-Emp. Health Care	65,236	80,000	70,000	80,500	10,500
Drainage - Deferred Compensation	60,618	75,000	90,000	100,000	10,000
Drainage - Dental Insurance	4,994	7,000	6,500	8,000	1,500
Drainage - Miscellaneous	12,428	8,930	14,295	15,725	1,430
<b>TOTAL PERSONAL SERVICES</b>	<b>4,590,000</b>	<b>5,783,930</b>	<b>5,543,295</b>	<b>6,509,225</b>	<b>965,930</b>
<b>OPERATING SERVICES:</b>					
Drainage - Ads, Dues & Subscriptions	6,011	11,175	8,575	9,075	500
Drainage - Printing	1,373	4,010	2,500	2,750	250
Drainage - Utilities - Electric	132,681	233,490	192,490	211,740	19,250
Drainage - Utilities - Gas	53,990	43,905	125,235	137,760	12,525
Drainage - Utilities - Water	5,227	7,605	21,650	23,815	2,165
Drainage - Postage	422	500	600	600	-
Drainage - Telephone	22,472	26,495	27,920	30,995	3,075
Drainage - Rentals	223,654	366,310	255,715	300,490	44,775
Drainage - Maint of Property & Equipment	295,654	354,930	423,815	459,815	36,000
Drainage - Contractual Services	102,808	153,980	131,525	144,675	13,150
Drainage - Professional Services	233,140	280,330	317,100	468,735	151,635
Drainage - Property Insurance	33,719	57,015	28,450	34,140	5,690
Drainage - Automobile Insurance	35,938	42,770	36,695	44,035	7,340
Drainage - Employee Liability	10,068	8,910	10,680	12,815	2,135
Drainage - General Liability	51,969	52,270	43,850	52,615	8,765
<b>TOTAL OPERATING SERVICES</b>	<b>1,209,126</b>	<b>1,643,695</b>	<b>1,626,800</b>	<b>1,934,055</b>	<b>307,255</b>
<b>MATERIALS &amp; SUPPLIES:</b>					
Drainage - Office & Communications Equip.	39,539	52,690	43,500	74,000	30,500
Drainage - Office Supplies	16,797	18,195	20,000	20,000	-
Drainage - Medical Supplies	650	1,000	1,000	1,000	-
Drainage - Food & Clothing	7,663	7,450	11,770	14,190	2,420
Drainage - Maint of Buildings & Grounds	131,233	213,915	197,255	213,480	16,225
Drainage - Vehicle Supplies	353,940	589,930	389,335	428,270	38,935
Drainage - Miscellaneous	154,883	205,310	170,375	187,410	17,035
Drainage - Shells/Sand/Dirt/Gravel	49,380	60,570	60,000	60,000	-
Drainage - Culverts & Fittings	97,274	167,405	100,335	138,350	38,015
Drainage - Equipment & Vehicle Parts	102,117	125,000	170,595	187,655	17,060
Drainage - Asphalt, Concrete	57,016	85,000	75,810	83,395	7,585
Drainage - Miscellaneous Materials	9,181	15,500	15,500	15,500	-
Drainage - Tools & Equipment	25,884	47,500	37,500	47,500	10,000
<b>TOTAL MATERIALS &amp; SUPPLIES</b>	<b>1,045,557</b>	<b>1,589,465</b>	<b>1,292,975</b>	<b>1,470,750</b>	<b>177,775</b>

CONTINUED

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

Description	Prior Year Actual 2009	2010 Original Budget	2010 Current Estimate	2011 Requested Budget	Over or Under 2010
<b>EXPENDITURES: (CONT.)</b>					
<b>OTHER CHARGES:</b>					
Drainage - Training & Travel	9,274	30,000	30,000	30,000	-
Drainage - Judgements & Damages	3,218	5,000	12,500	12,500	-
Drainage - Official Fees	12,626	4,500	4,500	4,500	-
<b>TOTAL OTHER CHARGES</b>	<b>25,118</b>	<b>39,500</b>	<b>47,000</b>	<b>47,000</b>	<b>-</b>
<b>CAPITAL OUTLAY:</b>					
Drainage - Acquisition of Land	73,802	390,000	450,000	370,300	(79,700)
Drainage - Acquisition of Buildings	-	-	-	675,000	675,000
Drainage - Improvements other than Bldgs	4,788,024	20,658,535	7,213,832	24,162,274	16,948,442
Drainage - Acquisition of Vehicles	120,052	72,000	64,989	132,000	67,011
Drainage - Buildings/Grounds/Plant	435,765	200,000	200,000	596,000	396,000
Drainage - Heavy Movable Equipment	406,478	305,000	305,000	555,000	250,000
Drainage - Office Equipment	20,088	52,500	30,000	52,500	22,500
Drainage - Major Repairs	-	-	-	185,000	185,000
Drainage - Architectural/Engineering Fees	1,473,569	4,021,969	2,437,925	3,804,261	1,366,336
Drainage - Other Fees	195,422	967,760	1,532,117	1,702,587	170,470
<b>TOTAL CAPITAL OUTLAY</b>	<b>7,513,200</b>	<b>26,667,764</b>	<b>12,233,863</b>	<b>32,234,922</b>	<b>20,001,059</b>
<b>INTERGOVERNMENTAL:</b>					
Drainage - Cost of Tax Collection	76,871	110,890	110,890	110,890	-
Drainage - Grants	200,000	1,316,850	1,316,850	-	(1,316,850)
<b>TOTAL INTERGOVERNMENTAL</b>	<b>276,871</b>	<b>1,427,740</b>	<b>1,427,740</b>	<b>110,890</b>	<b>(1,316,850)</b>
<b>TOTAL EXPENDITURES</b>	<b>14,659,872</b>	<b>37,152,094</b>	<b>22,171,673</b>	<b>42,306,842</b>	<b>20,135,169</b>

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

**NARRATIVE EXPLANATION OF CAPITAL OUTLAY  
FOR REQUESTED YEAR 2011**

<b>CAPITAL OUTLAY:</b>	<b>AMOUNT</b>	<b>DETAILED DESCRIPTION</b>	<b>Sub-total</b>
Acquisition of Land	\$ 370,300	Montz Master Drainage Plan - Realign Coulee Hahn Street - Subsurface Drainage Servitude	\$ 320,300 50,000
Acquisition of Building	\$ 675,000	Hwy 3160 -Westbank Maintenance Shop	\$ 675,000
Improvements other than Building	\$ 24,162,274	Boutte Pump Station Upgrade Canal Crossing Improvements -#10 Canal Canal Crossing Improvements -Primrose, Monsanto, Oak, River Oa Canal Crossing Improvements - Willowdale, Beaupre Coronado Drainage Improvements & Pump Stations #1 Coronado Pump Station #2 Upgrade Diane Pump Station - Bar Screen & Cleaners Eighty Arpent Pump Station - Bar Screen & Cleaners Eighty Arpent Pump Station - Capacity Increase Engineer's Canal Pump Station - Bar Screen & Cleaners Hahn St Subsurface Drainage Improvements Lakewood Pump Station - Bar Screen & Cleaners Major Canal Stabilization - Dunleith Sheetpile Phase II Mimosa Drainage Improvements Montz Master Drainage Plan - Improv to KCS Canal Montz Master Drainage Plan - Realign Coulee New Sarpy Pump Station - Bar Screen & Cleaners Ormond Blvd Canal - Replace Road Crossing Culvert Public Works' Office Relocation Walker Canal Pump - Install Control Gates at Prescott	\$ 701,431 1,600,000 1,381,050 549,275 1,206,540 796,660 653,900 4,110,000 2,970,000 1,607,426 400,000 648,608 900,000 800,000 770,000 336,000 1,685,035 2,187,211 594,138 265,000
Acquisition of Vehicles	\$ 132,000	Three (3) Pick-up Trucks (\$18,000 each) to replace: Unit #118 (2003 Ford F150 with 92,774 miles) Unit #190 (1999 Dodge 2500 with 105,000 miles) Unit #191 (1993 Ford Utility with 127,000 miles) Two (2) Heavy Duty Trucks (\$26,000 each) to replace: Unit #157 (2001 Dodge 2500 with 101,050 miles) Unit #158 (2001 Dodge 2500 with 124,212 miles) One (1) Heavy Duty Truck (\$26,000) for Davis Diversion	\$ 54,000   52,000   26,000
Buildings/Grounds/Equipment	\$ 596,000	Electric Motor for Destrehan I Pump Station Two (2) Generators (@ \$85,000 each) One (1) 12" Spare Pump for Barton One (1) Replace Sump Pump & Soft Start for Barton One (1) 36" Pump for New Sarpy One (1) 42" Pump for Ama One (1) 20" Pump for Paradis One (1) 24" Pump for Davis Yard Two (2) Utility Trailer	\$ 50,000 170,000 29,000 59,000 68,000 78,000 30,000 108,000 4,000

Continued

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

**NARRATIVE EXPLANATION OF CAPITAL OUTLAY  
FOR REQUESTED YEAR 2011**

<b>CAPITAL OUTLAY:</b>	<b>AMOUNT</b>	<b>DETAILED DESCRIPTION</b>	<b>Sub-total</b>
<b>CONTINUED:</b>			
Heavy Movable Equipment	\$ 555,000	Excavator	\$ 220,000
		Unit #934 (1989 Excavator - Cost for repairs estimated \$80,000)	
		One (1) Tractor with Batwing cutter (Davis Diversion)	100,000
		One (1) Large Bobcats	65,000
		Unit #983 (1994 Kubota - Sold at 2008 auction)	
		Two (2) Dump Trucks	170,000
		Unit #217 (1999 International with 110,000 miles)	
		Unit #218 (1999 International with 104,000 miles)	
Office Equipment	\$ 52,500	Secondary Copier Replacement	10,000
		Departmental Server Replacement	12,500
		Engineering/Accounting Software Package	30,000
Major Repairs	\$ 185,000	Public Works' Office Roof at East Bank Library	
Arch/Engineering Fees	\$ 3,804,261	Boutte Pump Station Upgrade	\$ 100,068
		Cajun Paradise Levee	150,000
		Canal Crossing Improvements - #10 Canal	226,080
		Canal Crossing Improvements - Primrose, Monsanto, Oak, River O:	198,871
		Canal Crossing Improvements - Willowdale, Beaupre	79,705
		Coronado Drainage Improvements & Pump Station 1	171,425
		Coronnado Pump Station #2 Upgrade	88,740
		Diane Pump Station - Bar Screen Cleaners	79,944
		Eighty Arpent Pump Station - Bar Screen Cleaners	279,405
		Eighty Arpent Pump Station - Capacity Increase	259,162
		Engineer's Canal Pump Station - Bar Screen Cleaners	227,081
		Fairfield/Oaklawn Subsurface Drainage	120,000
		Hwy 3160 WB Maintenance Shop, Warehouse & Toolroom	25,000
		Lagatutta Drainage Improvements	50,000
		Lakewood Pump Station - Base Screen Cleaners	92,038
		Major Canal Bank Stabilization - Dunleith Sheetpile Phase II	177,030
		Master Drainage Plan - Eastbank	200,000
		Mimosa Drainage Improvements	158,560
		Montz Master Drainage Plan - Improv to KCS Canal	53,899
		Montz Master Drainage Plan - Realign Coulee	82,627
		MS4 Stormwater Program Compliance	50,000
		New Sarpy Pump Station - Bar Screen Cleaners	117,794
		Ormond Blvd - Replace Road Crossing Culverts at Lake #5	191,832
		Riverbend Jack & Bore	25,000
		Riverbend New Pump Station	50,000
		Westbank Levee & Urban Stormwater Study (USACOE)	550,000

Continued

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

**NARRATIVE EXPLANATION OF CAPITAL OUTLAY  
FOR REQUESTED YEAR 2011**

<b>CAPITAL OUTLAY:</b>	<b>AMOUNT</b>	<b>DETAILED DESCRIPTION</b>	<b>Sub-total</b>
<b>CONTINUED:</b>			
Other Fees	\$ 1,702,587	Boutte Pump Station Upgrade	\$ 39,870
		Cajun Paradise Levee	42,500
		Canal Crossing Improvements - #10 Canal	80,000
		Canal Crossing Improvements - Primrose, Monsanto, Oak, River O:	69,053
		Canal Crossing Improvements - Willowdale, Beaupre	27,464
		Coronado Pump Station #2 Upgrade	39,833
		Coronado Drainage Improvements & Pump Station 1	60,327
		Diane Pump Station - Bar Screen Cleaners	32,695
		Eighty Arpent Pump Station - Bar Screen Cleaners	205,500
		Eighty Arpent Pump Station - Capacity Increase	148,500
		Engineer's Canal Pump Station - Bar Screen Cleaners	80,371
		Hqy 3160 WB Maintenance Shop, Warehouse & Toolroom	15,000
		Lagatutta Drainage Improvements	40,000
		Lakewood Pump Station - Bar Screen Cleaners	64,861
		Major Canal Stabilization - Dunleith Sheetpile Phase II	90,000
		Mimosa Drainage Improvements	80,000
		Montz Master Drainage Plan - Improv to KCS Canal	37,500
		Montz Master Drainage Plan - Realign Coulee	330,500
		New Sarpy Pump Station - Bar Screen Cleaners	84,252
		Ormond Blvd - Replace Road Crossing Culverts at Lake #5	109,361
		Riverbend New Pump Station	25,000

**Grand Total Requested:** **\$ 32,234,922**

# RECREATION

## FUND NUMBER: 113

Description	Prior Year Actual 2009	2010 Original Budget	2010 Current Estimate	2011 Requested Budget	Over or Under 2010
<b>FUND BALANCE</b>	<b>1,129,633</b>	<b>417,706</b>	<b>432,445</b>	<b>456,940</b>	<b>24,495</b>
<b>REVENUES:</b>					
Ad Valorem Taxes	2,934,549	2,992,300	3,126,290	2,886,000	(240,290)
Dept. of Culture, Tourism & Recreation	119,557	90,385	90,385	-	(90,385)
National Park Service Federal Grant	-	90,000	150,000	240,000	90,000
Miscellaneous Revenues	1,317	-	1,000	-	(1,000)
Rental of Parks & Buildings	7,927	1,000	3,100	3,000	(100)
Admission Fees	7,550	3,500	13,110	7,000	(6,110)
Reg Fees - Adult	20,037	17,000	18,450	17,000	(1,450)
Reg Fees - ID Pictures	184	-	-	-	-
Reg Fees - Summer Camp	58,871	50,000	81,750	50,000	(31,750)
Reg Fees - Youth Tournaments	567	500	3,900	500	(3,400)
Youth/Senior Special Fees	12,741	-	13,000	-	(13,000)
Sign Advertising Fees	-	2,000	-	2,000	2,000
Interest Earnings	11,359	7,500	4,575	4,000	(575)
Gifts/Donations	1,250	-	2,504	-	(2,504)
Proceeds from Sale of Assets	-	-	16,927	-	(16,927)
Transfer from General Fund	-	1,450,000	-	974,050	974,050
<b>TOTAL REVENUES</b>	<b>3,175,909</b>	<b>4,704,185</b>	<b>3,524,991</b>	<b>4,183,550</b>	<b>658,559</b>
<b>TOTAL MEANS OF FINANCING</b>	<b>4,305,542</b>	<b>5,121,891</b>	<b>3,957,436</b>	<b>4,640,490</b>	<b>683,054</b>
<b>EXPENDITURES:</b>					
PERSONAL SERVICES	2,083,504	2,415,300	2,307,400	2,404,390	96,990
OPERATING SERVICES	742,599	506,690	489,420	504,215	14,795
MATERIALS & SUPPLIES	505,851	299,950	299,950	272,600	(27,350)
OTHER CHARGES	37,931	37,300	37,300	50,000	12,700
CAPITAL OUTLAY	401,804	1,710,385	260,000	1,144,550	884,550
INTERGOVERNMENTAL	101,408	110,500	106,426	107,200	774
<b>TOTAL EXPENDITURES</b>	<b>3,873,097</b>	<b>5,080,125</b>	<b>3,500,496</b>	<b>4,482,955</b>	<b>982,459</b>
<b>EXCESS (DEFICIENCY) OF CURRENT REVENUES OVER EXPENDITURES</b>	<b>(697,188)</b>	<b>(375,940)</b>	<b>24,495</b>	<b>(299,405)</b>	<b>(323,900)</b>
<b>EXCESS (DEFICIENCY) OF MEANS OF FINANCING OVER EXPENDITURES</b>	<b>432,445</b>	<b>41,766</b>	<b>456,940</b>	<b>157,535</b>	<b>(299,405)</b>

# RECREATION

**ACCOUNT NUMBER: 113-450100**

Description	Prior Year Actual 2009	2010 Original Budget	2010 Current Estimate	2011 Requested Budget	Over or Under 2010
<b>EXPENDITURES:</b>					
<b>PERSONAL SERVICES:</b>					
Recreation - Salaries	1,476,754	1,600,000	1,550,000	1,592,000	42,000
Recreation - FICA	18,861	13,000	18,000	12,500	(5,500)
Recreation - Retirement	141,737	216,500	200,000	217,500	17,500
Recreation - Life/Health Insurance	198,282	284,000	250,000	295,000	45,000
Recreation - Workers Compensation	50,109	67,000	60,000	58,000	(2,000)
Recreation - Unemployment	-	7,000	7,000	8,500	1,500
Recreation - Medicare	20,095	23,000	23,000	23,500	500
Recreation - Disability	6,581	9,000	7,000	7,500	500
Recreation - Post-Emp. Health Care	13,158	16,000	13,000	15,000	2,000
Recreation - Deferred Compensation	9,891	13,000	13,000	15,000	2,000
Recreation - Dental Insurance	2,710	3,700	3,300	3,500	200
Recreation - Miscellaneous	6,378	10,000	10,000	10,000	-
<b>TOTAL PERSONAL SERVICES</b>	<b>1,944,556</b>	<b>2,262,200</b>	<b>2,154,300</b>	<b>2,258,000</b>	<b>103,700</b>
<b>OPERATING SERVICES:</b>					
Recreation - Ads, Dues & Subscriptions	16,788	20,000	20,000	37,950	17,950
Recreation - Printing	561	4,000	4,000	4,500	500
Recreation - Utilities - Electric	21,298	23,500	23,500	23,500	-
Recreation - Utilities - Gas	184	450	450	450	-
Recreation - Utilities - Water	10,203	10,400	10,400	7,000	(3,400)
Recreation - Postage	176	940	940	940	-
Recreation - Telephone	11,401	11,500	11,500	11,500	-
Recreation - Rentals	97,823	67,070	67,070	67,070	-
Recreation - Maint of Property & Equip	306,527	120,000	120,000	100,000	(20,000)
Recreation - Contractual Services	32,158	31,100	31,100	33,960	2,860
Recreation - Professional Services	186,209	146,750	146,750	153,000	6,250
Recreation - Property Insurance	12,730	14,805	11,465	13,755	2,290
Recreation - Automobile Insurance	20,536	24,645	22,880	27,455	4,575
Recreation - Employee Liability	3,435	4,125	3,515	4,220	705
Recreation - General Liability	21,750	25,920	14,445	17,335	2,890
<b>TOTAL OPERATING SERVICES</b>	<b>741,779</b>	<b>505,205</b>	<b>488,015</b>	<b>502,635</b>	<b>14,620</b>
<b>MATERIALS &amp; SUPPLIES:</b>					
Recreation - Office & Comm. Equipment	11,971	9,700	9,700	7,500	(2,200)
Recreation - Office Supplies	7,912	9,400	9,400	9,400	-
Recreation - Culture	129,146	85,000	85,000	85,000	-
Recreation - Medical	8,008	2,000	2,000	2,000	-
Recreation - Food & Clothing	7,003	7,000	7,000	7,000	-
Recreation - Maint of Buildings & Grounds	145,483	63,150	63,150	55,000	(8,150)
Recreation - Vehicle Supplies	66,242	60,000	60,000	50,000	(10,000)
Recreation - Miscellaneous	144	2,000	2,000	2,000	-
Recreation - Shells/Sand/Dirt/Gravel	46,773	20,000	20,000	21,000	1,000
Recreation - Equipment & Vehicle Parts	41,682	20,000	20,000	20,000	-
Recreation - Asphalt/Concrete	2,383	2,000	2,000	2,000	-
Recreation - Miscellaneous	7,108	3,000	3,000	3,000	-
Recreation - Tools & Equipment	26,217	11,000	11,000	3,000	(8,000)
<b>TOTAL MATERIALS &amp; SUPPLIES</b>	<b>500,072</b>	<b>294,250</b>	<b>294,250</b>	<b>266,900</b>	<b>(27,350)</b>

CONTINUED

# RECREATION

**ACCOUNT NUMBER: 113-450100**

Description	Prior Year Actual 2009	2010 Original Budget	2010 Current Estimate	2011 Requested Budget	Over or Under 2010
<b>EXPENDITURES: (CONT.)</b>					
<b>OTHER CHARGES:</b>					
Recreation - Training & Travel	9,679	7,000	7,000	7,000	-
Recreation - Participant Travel	27,724	30,000	30,000	43,000	13,000
Recreation - Official Fees	528	300	300	-	(300)
<b>TOTAL OTHER CHARGES</b>	<b>37,931</b>	<b>37,300</b>	<b>37,300</b>	<b>50,000</b>	<b>12,700</b>
<b>CAPITAL OUTLAY:</b>					
Recreation - Imp other than Buildings	322,023	1,682,385	150,000	1,106,050	956,050
Recreation - Acquisition of Vehicles	40,928	-	-	-	-
Recreation - Recreational/Cultural	25,990	-	82,000	20,500	(61,500)
Recreation - Buildings/Grounds	-	-	-	10,000	10,000
Recreation - Architectural/Engineering	11,548	28,000	28,000	8,000	(20,000)
Recreation - Other Fees	1,315	-	-	-	-
<b>TOTAL CAPITAL OUTLAY</b>	<b>401,804</b>	<b>1,710,385</b>	<b>260,000</b>	<b>1,144,550</b>	<b>884,550</b>
<b>INTERGOVERNMENTAL:</b>					
Recreation - Ad Val Tax Ded - Sheriff	97,704	109,500	105,226	106,000	774
Recreation - Cost of Ad Valorem Tax Coll.	3,704	1,000	1,200	1,200	-
<b>TOTAL INTERGOVERNMENTAL</b>	<b>101,408</b>	<b>110,500</b>	<b>106,426</b>	<b>107,200</b>	<b>774</b>
 <b>TOTAL EXPENDITURES</b>	 <b>3,727,550</b>	 <b>4,919,840</b>	 <b>3,340,291</b>	 <b>4,329,285</b>	 <b>988,994</b>



# RECREATION

## FUND NUMBER: 113

### NARRATIVE EXPLANATION OF CAPITAL OUTLAY FOR REQUESTED YEAR 2011

<b>CAPITAL OUTLAY:</b>	<b>AMOUNT</b>	<b>DETAILED DESCRIPTION</b>	<b>Sub-total</b>
Improvements Other than Building	\$ 1,106,050	Park Improvements at Ama Park	\$ 50,000
		Park Improvements at J.B. Green Park	\$ 8,000
		Park Improvements at Montz Recreation Park	350,000
		Park Improvements at New Sarpy Park (S. West Harding)	16,050
		Park Improvements at Ormond Park	250,000
		Park Improvements at Red Church Park	40,000
		Parking Lot at Killona Park	92,000
		Rathborne Park Development - Phase II	300,000
Education, Recreation, Cultural	\$ 20,500	Playground Equipment for Various Parks	\$ 10,000
		Sod Cutter; Field Vacuum	5,000
		Triple Axle Trailer (15,000 lb)	3,000
		Two (2) Refrigerator/Freezer (\$1,250 each)	2,500
Building, Grounds & General Plant	\$ 10,000	New Sarpy Park Storage Building	\$ 10,000
Archi	\$ 8,000	Fees for Parking Lot/Lighting for Killona Park	

**Grand Total Requested:** **\$ 1,144,550**

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

Description	Prior Year Actual 2009	2010 Original Budget	2010 Current Estimate	2011 Requested Budget	Over or Under 2010
<b>EXPENDITURES:</b>					
<b>PERSONAL SERVICES:</b>					
Rec-Summer Camp - Salaries	117,081	128,000	128,000	122,850	(5,150)
Rec-Summer Camp - FICA	7,259	8,000	8,000	7,620	(380)
Rec-Summer Camp - Workers Compensation	5,550	7,000	7,000	6,000	(1,000)
Rec-Summer Camp - Unemployment	-	600	600	620	20
Rec-Summer Camp - Medicare	1,698	2,000	2,000	1,800	(200)
Rec-Summer Camp - Miscellaneous	7,360	7,500	7,500	7,500	-
<b>TOTAL PERSONAL SERVICES</b>	<b>138,948</b>	<b>153,100</b>	<b>153,100</b>	<b>146,390</b>	<b>(6,710)</b>
<b>OPERATING SERVICES:</b>					
Rec-Summer Camp - Printing	-	500	500	500	-
Rec-Summer Camp - Employee Liability	136	165	180	215	35
Rec-Summer Camp - General Liability	684	820	725	865	140
<b>TOTAL OPERATING SERVICES</b>	<b>820</b>	<b>1,485</b>	<b>1,405</b>	<b>1,580</b>	<b>175</b>
<b>MATERIALS &amp; SUPPLIES:</b>					
Rec-Summer Camp - Educational/Recr	2,083	1,200	1,200	1,200	-
Rec-Summer Camp - Food & Clothing	2,405	3,000	3,000	3,000	-
Rec-Summer Camp - Maint of Bldgs & Grnds	1,291	1,500	1,500	1,500	-
<b>TOTAL MATERIALS &amp; SUPPLIES</b>	<b>5,779</b>	<b>5,700</b>	<b>5,700</b>	<b>5,700</b>	<b>-</b>
 <b>TOTAL EXPENDITURES</b>	 <b>145,547</b>	 <b>160,285</b>	 <b>160,205</b>	 <b>153,670</b>	 <b>(6,535)</b>
 <b>FUNDING SOURCE:</b>					
<i>Reduction of Fund Balance</i>	86,676	110,285	78,455	103,670	25,215
<i>Reg Fees - Summer Camp</i>	58,871	50,000	81,750	50,000	(31,750)
<b>TOTAL</b>	<b>145,547</b>	<b>160,285</b>	<b>160,205</b>	<b>153,670</b>	<b>(6,535)</b>

# MOSQUITO CONTROL

## FUND NUMBER: 114

Description	Prior Year Actual 2009	2010 Original Budget	2010 Current Estimate	2011 Requested Budget	Over or Under 2010
<b>FUND BALANCE</b>	<b>412,223</b>	<b>436,514</b>	<b>573,145</b>	<b>422,622</b>	<b>(150,523)</b>
<b>REVENUES:</b>					
Ad Valorem Taxes	1,069,717	1,091,700	1,140,651	1,053,000	(87,651)
Interest Earnings	3,406	2,500	1,850	1,500	(350)
Transfer From General Fund	235,000	-	-	-	-
<b>TOTAL REVENUES</b>	<b>1,308,123</b>	<b>1,094,200</b>	<b>1,142,501</b>	<b>1,054,500</b>	<b>(88,001)</b>
<b>TOTAL MEANS OF FINANCING</b>	<b>1,720,346</b>	<b>1,530,714</b>	<b>1,715,646</b>	<b>1,477,122</b>	<b>(238,524)</b>
<b>EXPENDITURES:</b>					
<b>PERSONAL SERVICES:</b>					
Mosquito - Salaries	50,628	53,000	53,000	54,500	1,500
Mosquito - FICA	37	100	100	100	-
Mosquito - Retirement	6,156	8,100	8,100	8,400	300
Mosquito - Life/Health Insurance	3,493	3,500	7,500	9,000	1,500
Mosquito - Workers Compensation	260	400	310	350	40
Mosquito - Unemployment	-	200	200	275	75
Mosquito - Medicare	726	800	800	825	25
Mosquito - Disability	284	400	300	300	-
Mosquito - Deferred Compensation	2,730	4,000	4,000	4,000	-
Mosquito - Dental Insurance	46	100	100	100	-
Mosquito - Miscellaneous	-	100	100	100	-
<b>TOTAL PERSONAL SERVICES</b>	<b>64,360</b>	<b>70,700</b>	<b>74,510</b>	<b>77,950</b>	<b>3,440</b>
<b>OPERATING SERVICES:</b>					
Mosquito - Ads, Dues & Subscriptions	126	450	450	450	-
Mosquito - Printing, Duplication	-	200	200	200	-
Mosquito - Water	71	150	150	150	-
Mosquito - Telephone	1,040	300	1,500	1,500	-
Mosquito - Contractual Services	1,030,251	1,151,570	1,151,570	1,151,570	-
Mosquito - Professional Services	-	200	200	200	-
Mosquito - Property Insurance	666	800	760	910	150
Mosquito - Employee Liability	84	105	85	105	20
Mosquito - General Liability	429	512	350	420	70
<b>TOTAL OPERATING SERVICES</b>	<b>1,032,667</b>	<b>1,154,287</b>	<b>1,155,265</b>	<b>1,155,505</b>	<b>240</b>
<b>MATERIALS &amp; SUPPLIES:</b>					
Mosquito - Office Supplies	179	300	300	300	-
<b>TOTAL MATERIALS &amp; SUPPLIES</b>	<b>179</b>	<b>300</b>	<b>300</b>	<b>300</b>	<b>-</b>
<b>OTHER CHARGES:</b>					
Mosquito - Training & Travel	-	1,125	1,125	1,125	-
Mosquito - Official Fees	-	100	100	100	-
<b>TOTAL OTHER CHARGES</b>	<b>-</b>	<b>1,225</b>	<b>1,225</b>	<b>1,225</b>	<b>-</b>

CONTINUED

# MOSQUITO CONTROL

## FUND NUMBER: 114

Description	Prior Year Actual 2009	2010 Original Budget	2010 Current Estimate	2011 Requested Budget	Over or Under 2010
<b>EXPENDITURES: (CONT.)</b>					
<b>INTERGOVERNMENTAL:</b>					
Mosquito - Assessor's Commission	-	650	650	650	-
Mosquito - Ad Val Tax Ded - Sheriff	35,649	40,600	37,974	39,000	1,026
Mosquito - Cost of Ad Valorem Tax Coll.	1,355	1,100	1,100	1,100	-
<b>TOTAL INTERGOVERNMENTAL</b>	<b>37,004</b>	<b>42,350</b>	<b>39,724</b>	<b>40,750</b>	<b>1,026</b>
<b>TRANSFERS:</b>					
Transfer to General Fund - Indirect Cost	12,991	22,000	22,000	22,000	-
<b>TOTAL TRANSFERS</b>	<b>12,991</b>	<b>22,000</b>	<b>22,000</b>	<b>22,000</b>	<b>-</b>
 <b>TOTAL EXPENDITURES</b>	 <b>1,147,201</b>	 <b>1,290,862</b>	 <b>1,293,024</b>	 <b>1,297,730</b>	 <b>4,706</b>
 <b>EXCESS (DEFICIENCY) OF CURRENT REVENUES OVER EXPENDITURES</b>	 <b>160,922</b>	 <b>(196,662)</b>	 <b>(150,523)</b>	 <b>(243,230)</b>	 <b>(92,707)</b>
 <b>EXCESS (DEFICIENCY) OF MEANS OF FINANCING OVER EXPENDITURES</b>	 <b>573,145</b>	 <b>239,852</b>	 <b>422,622</b>	 <b>179,392</b>	 <b>(243,230)</b>

# COUNCIL ON AGING

## FUND NUMBER: 115

Description	Prior Year Actual 2009	2010 Original Budget	2010 Current Estimate	2011 Requested Budget	Over or Under 2010
<b>FUND BALANCE</b>	-	-	-	-	-
<b>REVENUES:</b>					
Ad Valorem Taxes	961,669	980,500	1,024,475	945,000	(79,475)
Interest Earnings	574	700	85	100	15
<b>TOTAL REVENUES</b>	<b>962,243</b>	<b>981,200</b>	<b>1,024,560</b>	<b>945,100</b>	<b>(79,460)</b>
<b>TOTAL MEANS OF FINANCING</b>	<b>962,243</b>	<b>981,200</b>	<b>1,024,560</b>	<b>945,100</b>	<b>(79,460)</b>
<b>EXPENDITURES:</b>					
<b>OPERATING SERVICES:</b>					
Elderly - Advertising, Dues & Subscriptions	-	350	350	350	-
Elderly - Printing, Duplication & Typing	-	1,250	1,250	1,250	-
Elderly - Rentals	-	350	350	350	-
Elderly - Maint of Property & Equipment	-	1,000	1,000	1,000	-
Elderly - Professional Services	-	1,000	1,000	1,000	-
Elderly - Property Insurance	6,253	7,500	4,585	5,500	915
Elderly - Employee Liability	19	25	20	25	5
Elderly - General Liability	101	120	75	90	15
<b>TOTAL OPERATING SERVICES</b>	<b>6,373</b>	<b>11,595</b>	<b>8,630</b>	<b>9,565</b>	<b>935</b>
<b>MATERIALS &amp; SUPPLIES:</b>					
Elderly - Maint of Buildings & Grounds	-	3,000	3,000	3,000	-
<b>TOTAL MATERIALS &amp; SUPPLIES</b>	<b>-</b>	<b>3,000</b>	<b>3,000</b>	<b>3,000</b>	<b>-</b>
<b>OTHER CHARGES:</b>					
Elderly - Official Fees	-	1,000	-	-	-
<b>TOTAL OTHER CHARGES</b>	<b>-</b>	<b>1,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>INTERGOVERNMENTAL:</b>					
Elderly - Ad Val Tax Ded - Sheriff	32,018	36,100	34,110	35,000	890
Elderly - Cost of Ad Valorem Tax Collection	1,217	1,000	1,200	1,200	-
Elderly - Grants	921,636	927,505	976,620	895,335	(81,285)
<b>TOTAL INTERGOVERNMENTAL</b>	<b>954,871</b>	<b>964,605</b>	<b>1,011,930</b>	<b>931,535</b>	<b>(80,395)</b>
<b>TRANSFERS:</b>					
Transfer to General Fund - Indirect Cost	999	1,000	1,000	1,000	-
<b>TOTAL TRANSFERS</b>	<b>999</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>	<b>962,243</b>	<b>981,200</b>	<b>1,024,560</b>	<b>945,100</b>	<b>(79,460)</b>
<b>EXCESS (DEFICIENCY) OF CURRENT REVENUES OVER EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>EXCESS (DEFICIENCY) OF MEANS OF FINANCING OVER EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

# RETIRED SENIOR VOLUNTEER PROGRAM

## FUND NUMBER: 116

Description	Prior Year Actual 2009	2010 Original Budget	2010 Current Estimate	2011 Requested Budget	Over or Under 2010
<b>FUND BALANCE</b>	<b>87,442</b>	<b>92,736</b>	<b>116,232</b>	<b>100,626</b>	<b>(15,606)</b>
<b>REVENUES:</b>					
RSVP - Federal Grant	66,651	66,626	66,626	66,626	-
RSVP - State Grant	13,521	13,521	-	-	-
RSVP - Local Grant	6,000	12,000	12,000	12,000	-
RSVP - Grant - St John Parish	20,000	20,000	20,000	20,000	-
Interest Earnings	617	500	85	75	(10)
RSVP - Donations	25	-	5	-	(5)
Transfer from General Fund	210,000	152,000	152,000	200,000	48,000
<b>TOTAL REVENUES</b>	<b>316,814</b>	<b>264,647</b>	<b>250,716</b>	<b>298,701</b>	<b>47,985</b>
<b>TOTAL MEANS OF FINANCING</b>	<b>404,256</b>	<b>357,383</b>	<b>366,948</b>	<b>399,327</b>	<b>32,379</b>
<b>EXPENDITURES:</b>					
PERSONAL SERVICES	212,985	233,350	162,695	258,275	95,580
OPERATING SERVICES	15,946	32,965	33,400	34,400	1,000
MATERIALS & SUPPLIES	8,844	16,500	16,500	27,000	10,500
OTHER CHARGES	50,249	51,212	53,727	53,571	(156)
<b>TOTAL EXPENDITURES</b>	<b>288,024</b>	<b>334,027</b>	<b>266,322</b>	<b>378,246</b>	<b>111,924</b>
<b>EXCESS (DEFICIENCY) OF CURRENT REVENUES OVER EXPENDITURES</b>	<b>28,790</b>	<b>(69,380)</b>	<b>(15,606)</b>	<b>(79,545)</b>	<b>(63,939)</b>
<b>EXCESS (DEFICIENCY) OF MEANS OF FINANCING OVER EXPENDITURES</b>	<b>116,232</b>	<b>23,356</b>	<b>100,626</b>	<b>21,081</b>	<b>(79,545)</b>

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

Description	Prior Year Actual 2009	2010 Original Budget	2010 Current Estimate	2011 Requested Budget	Over or Under 2010
<b>EXPENDITURES:</b>					
<b>PERSONAL SERVICES:</b>					
RSVP - Fed - Salaries	41,429	40,946	36,782	34,595	(2,187)
RSVP - Fed - FICA	297	295	295	-	(295)
RSVP - Fed - Retirement	4,401	5,700	5,200	5,450	250
RSVP - Fed - Life/Health Insurance	-	-	6,300	6,300	-
RSVP - Fed - Workers Compensation	208	250	212	194	(18)
RSVP - Fed - Unemployment	-	-	-	173	173
RSVP - Fed - Medicare	575	595	520	502	(18)
RSVP - Fed - Disability	-	-	140	190	50
RSVP - Fed - Deferred Comp	-	-	275	1,205	930
RSVP - Fed - Dental	-	-	25	36	11
<b>TOTAL PERSONAL SERVICES</b>	<b>46,910</b>	<b>47,786</b>	<b>49,749</b>	<b>48,645</b>	<b>(1,104)</b>
<b>OPERATING SERVICES:</b>					
RSVP - Fed - Printing	164	750	750	1,000	250
RSVP - Fed - Postage	1,500	1,500	1,500	1,500	-
RSVP - Fed - Telephone	-	100	100	100	-
<b>TOTAL OPERATING SERVICES</b>	<b>1,664</b>	<b>2,350</b>	<b>2,350</b>	<b>2,600</b>	<b>250</b>
<b>OTHER CHARGES:</b>					
RSVP - Fed - Training & Travel	1,809	2,000	2,000	2,000	-
RSVP - Fed - Action Conference Travel	1,638	1,300	1,400	1,500	100
<b>TOTAL OTHER CHARGES</b>	<b>3,447</b>	<b>3,300</b>	<b>3,400</b>	<b>3,500</b>	<b>100</b>
<b>TOTAL EXPENDITURES</b>	<b>52,021</b>	<b>53,436</b>	<b>55,499</b>	<b>54,745</b>	<b>(754)</b>

**RETIRED SENIOR VOLUNTEER PROGRAM**  
**FEDERAL - VOLUNTEER**  
**ACCOUNT NUMBER: 116-430252**

Description	Prior Year Actual 2009	2010 Original Budget	2010 Current Estimate	2011 Requested Budget	Over or Under 2010
<b>EXPENDITURES:</b>					
<b>OPERATING SERVICES:</b>					
RSVP - Fed-Vol - Insurance	1,500	1,000	1,000	1,000	-
<b>TOTAL OPERATING SERVICES</b>	<b>1,500</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>	<b>-</b>
<b>OTHER CHARGES:</b>					
RSVP - Fed-Vol - Training & Travel	3,577	3,000	3,050	3,000	(50)
RSVP - Fed-Vol - Recognition	9,553	9,190	7,077	7,881	804
<b>TOTAL OTHER CHARGES</b>	<b>13,130</b>	<b>12,190</b>	<b>10,127</b>	<b>10,881</b>	<b>754</b>
 <b>TOTAL EXPENDITURES</b>	 <b>14,630</b>	 <b>13,190</b>	 <b>11,127</b>	 <b>11,881</b>	 <b>754</b>



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

Description	Prior Year Actual 2009	2010 Original Budget	2010 Current Estimate	2011 Requested Budget	Over or Under 2010
<b>EXPENDITURES:</b>					
<b>PERSONAL SERVICES:</b>					
RSVP - State - Salaries	26,051	24,659	9,750	9,750	-
RSVP - State - FICA	297	295	600	610	10
RSVP - State - Retirement	2,436	3,135	-	-	-
RSVP - State - Workers Compensation	126	150	60	60	-
RSVP - State - Unemployment	-	-	50	50	-
RSVP - State - Medicare	350	360	140	140	-
<b>TOTAL PERSONAL SERVICES</b>	<b>29,260</b>	<b>28,599</b>	<b>10,600</b>	<b>10,610</b>	<b>10</b>
<b>OTHER CHARGES:</b>					
RSVP - State - Training & Travel	-	4,000	4,000	3,000	(1,000)
<b>TOTAL OTHER CHARGES</b>	<b>-</b>	<b>4,000</b>	<b>4,000</b>	<b>3,000</b>	<b>(1,000)</b>
<b>TOTAL EXPENDITURES</b>	<b>29,260</b>	<b>32,599</b>	<b>14,600</b>	<b>13,610</b>	<b>(990)</b>

**RETIREED SENIOR VOLUNTEER PROGRAM**  
**STATE - VOLUNTEER**  
**ACCOUNT NUMBER: 116-430261**

Description	Prior Year Actual 2009	2010 Original Budget	2010 Current Estimate	2011 Requested Budget	Over or Under 2010
<b>EXPENDITURES:</b>					
<b>OPERATING SERVICES:</b>					
RSVP - State-Vol - Insurance	800	1,000	1,000	2,000	1,000
<b>TOTAL OPERATING SERVICES</b>	<b>800</b>	<b>1,000</b>	<b>1,000</b>	<b>2,000</b>	<b>1,000</b>
<b>OTHER CHARGES:</b>					
RSVP - State-Vol - Training & Travel	2,896	3,000	5,000	4,000	(1,000)
RSVP - State-Vol - Recognition	6,565	8,922	11,400	12,390	990
<b>TOTAL OTHER CHARGES</b>	<b>9,461</b>	<b>11,922</b>	<b>16,400</b>	<b>16,390</b>	<b>(10)</b>
<b>TOTAL EXPENDITURES</b>	<b>10,261</b>	<b>12,922</b>	<b>17,400</b>	<b>18,390</b>	<b>990</b>

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

Description	Prior Year Actual 2009	2010 Original Budget	2010 Current Estimate	2011 Requested Budget	Over or Under 2010
<b>EXPENDITURES:</b>					
<b>PERSONAL SERVICES:</b>					
RSVP - Local - Salaries	106,861	117,730	62,636	143,100	80,464
RSVP - Local - FICA	126	225	1,800	1,800	-
RSVP - Local - Retirement	13,177	18,000	13,080	22,000	8,920
RSVP - Local - Life/Health Insurance	8,749	10,500	15,500	20,400	4,900
RSVP - Local - Workers Compensation	609	750	380	820	440
RSVP - Local - Unemployment	-	920	900	900	-
RSVP - Local - Medicare	1,548	1,800	2,000	2,115	115
RSVP - Local - Disability	965	1,200	1,200	780	(420)
RSVP - Local - Post-Emp. Health Care	2,117	2,500	2,500	2,800	300
RSVP - Local - Deferred Compensation	2,405	3,000	2,000	4,000	2,000
RSVP - Local - Dental Insurance	240	240	250	205	(45)
RSVP - Local - Miscellaneous	18	100	100	100	-
<b>TOTAL PERSONAL SERVICES</b>	<b>136,815</b>	<b>156,965</b>	<b>102,346</b>	<b>199,020</b>	<b>96,674</b>
<b>OPERATING SERVICES:</b>					
RSVP - Local - Ads, Dues & Subscriptions	121	600	700	1,000	300
RSVP - Local - Printing	327	1,500	2,000	1,500	(500)
RSVP - Local - Utilities - Electrical	2,356	3,150	3,000	3,150	150
RSVP - Local - Postage	180	3,500	3,500	3,000	(500)
RSVP - Local - Telephone	2,251	4,715	4,700	5,000	300
RSVP - Local - Rentals	636	500	500	500	-
RSVP - Local - Maint of Property & Equip	439	1,500	1,500	1,500	-
RSVP - Local - Contractual Services	882	5,000	5,000	5,000	-
RSVP - Local - Professional Services	129	500	500	500	-
RSVP - Local - Property Insurance	672	1,100	1,100	1,100	-
RSVP - Local - Automobile Insurance	1,817	2,250	2,250	2,250	-
RSVP - Local - Employee Liability	357	500	500	500	-
RSVP - Local - General Liability	1,815	2,600	2,600	2,600	-
<b>TOTAL OPERATING SERVICES</b>	<b>11,982</b>	<b>27,415</b>	<b>27,850</b>	<b>27,600</b>	<b>(250)</b>
<b>MATERIALS &amp; SUPPLIES:</b>					
RSVP - Local - Office & Comm. Equip.	3,781	6,000	6,000	16,000	10,000
RSVP - Local - Office Supplies	2,237	2,500	2,500	2,500	-
RSVP - Local - Food & Clothing	1,146	2,000	2,000	2,500	500
RSVP - Local - Maint of Bldgs & Grounds	649	2,000	2,000	2,000	-
RSVP - Local - Vehicle Supplies	289	3,000	3,000	3,000	-
RSVP - Local - Equipment & Vehicle Parts	742	1,000	1,000	1,000	-
<b>TOTAL MATERIALS &amp; SUPPLIES</b>	<b>8,844</b>	<b>16,500</b>	<b>16,500</b>	<b>27,000</b>	<b>10,500</b>
<b>OTHER CHARGES:</b>					
RSVP - Local - Training & Travel	2,974	5,000	5,000	4,000	(1,000)
RSVP - Local - Match - Travel	141	2,000	2,000	3,000	1,000
<b>TOTAL OTHER CHARGES</b>	<b>3,115</b>	<b>7,000</b>	<b>7,000</b>	<b>7,000</b>	<b>-</b>

CONTINUED

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

Description	Prior Year Actual 2009	2010 Original Budget	2010 Current Estimate	2011 Requested Budget	Over or Under 2010
<b>EXPENDITURES: (CONT.)</b>					
<b>CAPITAL OUTLAY:</b>					
RSVP - Local - Office Equipment	-	-	-	5,000	5,000
<b>TOTAL CAPITAL OUTLAY</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,000</b>	<b>5,000</b>
 <b>TOTAL EXPENDITURES</b>	 <b>160,756</b>	 <b>207,880</b>	 <b>153,696</b>	 <b>265,620</b>	 <b>111,924</b>

# RETIRED SENIOR VOLUNTEER PROGRAM

**FUND NUMBER: 116**

## NARRATIVE EXPLANATION OF CAPITAL OUTLAY FOR REQUESTED YEAR 2011

<b>CAPITAL OUTLAY:</b>	<b>AMOUNT</b>	<b>DETAILED DESCRIPTION</b>	<b>Sub-total</b>
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Office Equipment	\$ 5,000	Copier/Scanner	
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**Grand Total Requested:**

<b>\$ 5,000</b>
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**RETIREED SENIOR VOLUNTEER PROGRAM**  
**LOCAL - VOLUNTEER**  
**ACCOUNT NUMBER: 116-430271**

Description	Prior Year Actual 2009	2010 Original Budget	2010 Current Estimate	2011 Requested Budget	Over or Under 2010
<b>EXPENDITURES:</b>					
<b>OPERATING SERVICES:</b>					
RSVP - Local-Vol - Employee Liaibility	-	1,200	1,200	1,200	-
<b>TOTAL OPERATING SERVICES</b>	<b>-</b>	<b>1,200</b>	<b>1,200</b>	<b>1,200</b>	<b>-</b>
<b>OTHER CHARGES:</b>					
RSVP - Local-Vol - Training & Travel	2,900	2,500	2,500	2,500	-
RSVP - Local-Vol - Recognition	18,062	10,000	10,000	10,000	-
RSVP - Local-Vol - Meal Allowance	134	300	300	300	-
<b>TOTAL OTHER CHARGES</b>	<b>21,096</b>	<b>12,800</b>	<b>12,800</b>	<b>12,800</b>	<b>-</b>
 <b>TOTAL EXPENDITURES</b>	 <b>21,096</b>	 <b>14,000</b>	 <b>14,000</b>	 <b>14,000</b>	 <b>-</b>

# FIRE PROTECTION FUND

## FUND NUMBER: 118

Description	Prior Year Actual 2009	2010 Original Budget	2010 Current Estimate	2011 Requested Budget	Over or Under 2010
<b>FUND BALANCE</b>	-	-	-	-	-
<b>REVENUES:</b>					
Ad Valorem Taxes	1,527,807	1,556,800	1,626,487	1,540,000	(86,487)
General Sales Tax - 1/8%	2,041,494	2,102,000	1,724,690	1,556,533	(168,157)
2% Fire Insurance Rebate	170,774	150,000	152,419	150,000	(2,419)
Interest Earnings	1,201	1,000	240	200	(40)
<b>TOTAL REVENUES</b>	<b>3,741,276</b>	<b>3,809,800</b>	<b>3,503,836</b>	<b>3,246,733</b>	<b>(257,103)</b>
<b>TOTAL MEANS OF FINANCING</b>	<b>3,741,276</b>	<b>3,809,800</b>	<b>3,503,836</b>	<b>3,246,733</b>	<b>(257,103)</b>
<b>EXPENDITURES:</b>					
<b>OPERATING SERVICES:</b>					
Fire Prot - Professional Services	49	1,000	1,000	1,000	-
<b>TOTAL OPERATING SERVICES</b>	<b>49</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>	<b>-</b>
<b>OTHER CHARGES</b>					
Fire Prot - Official Fees	17,037	1,000	1,000	1,000	-
<b>TOTAL OTHER CHARGES</b>	<b>17,037</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>	<b>-</b>
<b>INTERGOVERNMENTAL:</b>					
Fire Prot - Misc Ret Sys/Ded	50,833	58,200	54,149	56,000	1,851
Fire Prot - Cost of Ad Valorem Tax Coll.	1,923	1,500	1,500	1,500	-
Fire Prot - Cost of Sales Tax Coll.	19,218	21,000	21,771	22,209	438
Fire Prot - Grants	1,776,253	1,612,100	1,689,726	1,598,491	(91,235)
Fire Prot - Miscellaneous	1,717,965	1,931,532	1,554,222	1,388,413	(165,809)
<b>TOTAL INTERGOVERNMENTAL</b>	<b>3,566,192</b>	<b>3,624,332</b>	<b>3,321,368</b>	<b>3,066,613</b>	<b>(254,755)</b>
<b>TRANSFERS:</b>					
Transfer to General Fund - Indirect Cost	1,805	13,000	10,000	10,000	-
Transfer to 1/8% Sinking	156,193	170,468	170,468	168,120	(2,348)
<b>TOTAL TRANSFERS</b>	<b>157,998</b>	<b>183,468</b>	<b>180,468</b>	<b>178,120</b>	<b>(2,348)</b>
<b>TOTAL EXPENDITURES</b>	<b>3,741,276</b>	<b>3,809,800</b>	<b>3,503,836</b>	<b>3,246,733</b>	<b>(257,103)</b>
<b>EXCESS (DEFICIENCY) OF CURRENT REVENUES OVER EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>EXCESS (DEFICIENCY) OF MEANS OF FINANCING OVER EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

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

**FUND NUMBER: 120**

Description	Prior Year Actual 2009	2010 Original Budget	2010 Current Estimate	2011 Requested Budget	Over or Under 2010
<b>FUND BALANCE</b>	-	-	-	-	-
<b>REVENUES:</b>					
Ad Valorem Taxes	972,216	990,600	1,035,827	955,000	(80,827)
Interest Earnings	1,332	1,200	795	600	(195)
<b>TOTAL REVENUES</b>	<b>973,548</b>	<b>991,800</b>	<b>1,036,622</b>	<b>955,600</b>	<b>(81,022)</b>
<b>TOTAL MEANS OF FINANCING</b>	<b>973,548</b>	<b>991,800</b>	<b>1,036,622</b>	<b>955,600</b>	<b>(81,022)</b>
<b>EXPENDITURES:</b>					
<b>OPERATING SERVICES:</b>					
Comm - Professional Services	50	1,000	1,000	1,000	-
<b>TOTAL OPERATING SERVICES</b>	<b>50</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>	<b>-</b>
<b>INTERGOVERNMENTAL:</b>					
Comm - Retirement System Deduction	32,348	36,900	34,458	35,000	542
Comm - Cost of Ad Valorem Tax Coll.	918	1,000	1,000	1,000	-
<b>TOTAL INTERGOVERNMENTAL</b>	<b>33,266</b>	<b>37,900</b>	<b>35,458</b>	<b>36,000</b>	<b>542</b>
<b>TRANSFERS:</b>					
Transfer to General Fund - Indirect Cost	97	1,000	1,000	1,000	-
Transfer to Communications District	940,135	951,900	999,164	917,600	(81,564)
<b>TOTAL TRANSFERS</b>	<b>940,232</b>	<b>952,900</b>	<b>1,000,164</b>	<b>918,600</b>	<b>(81,564)</b>
<b>TOTAL EXPENDITURES</b>	<b>973,548</b>	<b>991,800</b>	<b>1,036,622</b>	<b>955,600</b>	<b>(81,022)</b>
<b>EXCESS (DEFICIENCY) OF CURRENT REVENUES OVER EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>EXCESS (DEFICIENCY) OF MEANS OF FINANCING OVER EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>



# HEALTH UNIT

## FUND NUMBER: 122

Description	Prior Year Actual 2009	2010 Original Budget	2010 Current Estimate	2011 Requested Budget	Over or Under 2010
<b>FUND BALANCE</b>	<b>229,935</b>	<b>160,424</b>	<b>257,219</b>	<b>273,448</b>	<b>16,229</b>
<b>REVENUES:</b>					
Ad Valorem	379,175	395,895	419,005	633,000	213,995
Interest Earnings	1,817	1,500	850	500	(350)
Dept. of Health & Human Services Grant	142,015	-	-	-	-
<b>TOTAL REVENUES</b>	<b>523,007</b>	<b>397,395</b>	<b>419,855</b>	<b>633,500</b>	<b>213,645</b>
<b>TOTAL MEANS OF FINANCING</b>	<b>752,942</b>	<b>557,819</b>	<b>677,074</b>	<b>906,948</b>	<b>229,874</b>
<b>EXPENDITURES:</b>					
<b>OPERATING SERVICES:</b>					
Health Unit - Printing, Duplication	1,208	5,000	5,000	500	(4,500)
Health Unit - Utilities - Electric	25,964	30,600	28,600	3,000	(25,600)
Health Unit - Utilities - Water	2,099	2,750	1,800	750	(1,050)
Health Unit - Telephone	8,336	8,500	7,500	8,500	1,000
Health Unit - Rentals	470	-	-	-	-
Health Unit - Maint. of Property & Equip	34,873	32,000	32,000	2,000	(30,000)
Health Unit - Contractual Services	58,831	57,000	57,000	7,000	(50,000)
Health Unit - Professional Services	96	175	150	175	25
Health Unit - Property Insurance	20,040	23,440	17,041	20,975	3,934
Health Unit - Employee Liability	281	340	310	375	65
Health Unit - General Liability	1,450	32,250	1,270	1,525	255
<b>TOTAL OPERATING SERVICES</b>	<b>153,648</b>	<b>192,055</b>	<b>150,671</b>	<b>44,800</b>	<b>(105,871)</b>
<b>MATERIALS &amp; SUPPLIES:</b>					
Health Unit - Office & Comm. Equipment	30,873	15,000	17,232	4,500	(12,732)
Health Unit - Office Supplies	23,996	30,000	28,000	2,500	(25,500)
Health Unit - Medical Supplies	-	1,000	1,000	1,000	-
Health Unit - Food & Clothing	-	720	720	720	-
Health Unit - Maint of Buildings & Grounds	8,514	40,000	48,000	1,500	(46,500)
<b>TOTAL MATERIALS &amp; SUPPLIES</b>	<b>63,383</b>	<b>86,720</b>	<b>94,952</b>	<b>10,220</b>	<b>(84,732)</b>
<b>OTHER CHARGES:</b>					
Health Unit - Training & Travel	-	-	-	1,000	1,000
Health Unit - Official Fees	17,037	1,000	21,000	20,000	(1,000)
<b>TOTAL OTHER CHARGES</b>	<b>17,037</b>	<b>1,000</b>	<b>21,000</b>	<b>21,000</b>	<b>-</b>
<b>CAPITAL OUTLAY:</b>					
Health Unit - Buildings, Grounds, Gen Plant	-	35,000	35,000	-	(35,000)
Health Unit - Office Equipment	169,639	-	-	-	-
Health Unit - Communication Equipment	-	20,000	10,000	-	(10,000)
<b>TOTAL CAPITAL OUTLAY</b>	<b>169,639</b>	<b>55,000</b>	<b>45,000</b>	<b>-</b>	<b>(45,000)</b>

CONTINUED

# HEALTH UNIT

**FUND NUMBER: 122**

Description	Prior Year Actual 2009	2010 Original Budget	2010 Current Estimate	2011 Requested Budget	Over or Under 2010
<b>CONTINUED:</b>					
<b>INTERGOVERNMENTAL:</b>					
Health Unit - Misc Ret Sys/Ded	21,125	23,900	22,503	23,000	497
Health Unit - Cost of Ad Valorem Tax Coll.	805	500	900	1,000	100
Health Unit - Grants	30,600	32,200	30,600	32,200	1,600
<b>TOTAL INTERGOVERNMENTAL</b>	<b>52,530</b>	<b>56,600</b>	<b>54,003</b>	<b>56,200</b>	<b>2,197</b>
<b>TRANSFERS:</b>					
Transfer to General Fund - Indirect Cost	39,486	38,000	38,000	38,000	-
Transfer to Health Unit Operating Fund	-	-	-	736,728	736,728
<b>TOTAL TRANSFERS</b>	<b>39,486</b>	<b>38,000</b>	<b>38,000</b>	<b>774,728</b>	<b>736,728</b>
 <b>TOTAL EXPENDITURES</b>	 <b>495,723</b>	 <b>429,375</b>	 <b>403,626</b>	 <b>906,948</b>	 <b>503,322</b>
 <b>EXCESS (DEFICIENCY) OF CURRENT REVENUES OVER EXPENDITURES</b>	 <b>27,284</b>	 <b>(31,980)</b>	 <b>16,229</b>	 <b>(273,448)</b>	 <b>(289,677)</b>
 <b>EXCESS (DEFICIENCY) OF MEANS OF FINANCING OVER EXPENDITURES</b>	 <b>257,219</b>	 <b>128,444</b>	 <b>273,448</b>	 <b>-</b>	 <b>(273,448)</b>



**ST. CHARLES PARISH**

# CAPITAL PROJECTS FUNDS

## SUMMARY STATEMENT

Description	Prior Year Actual 2009	2010 Original Budget	2010 Current Estimate	2011 Requested Budget	Over or Under 2010
<b>FUND BALANCE</b>	<b>1,850,417</b>	<b>1,854,517</b>	<b>1,862,172</b>	<b>1,594,339</b>	<b>(267,833)</b>
CURRENT YEAR REVENUES	<u>11,755</u>	<u>15,973,098</u>	<u>2,487,078</u>	<u>21,668,984</u>	<u>19,181,906</u>
<b>TOTAL MEANS OF FINANCING</b>	<b><u>1,862,172</u></b>	<b><u>17,827,615</u></b>	<b><u>4,349,250</u></b>	<b><u>23,263,323</u></b>	<b><u>18,914,073</u></b>
<b>EXPENDITURES:</b>					
CAPITAL OUTLAY	-	16,867,798	1,696,463	22,300,584	20,604,121
TRANSFERS	<u>-</u>	<u>5,500</u>	<u>1,058,448</u>	<u>5,500</u>	<u>(1,052,948)</u>
<b>TOTAL EXPENDITURES</b>	<b><u>-</u></b>	<b><u>16,873,298</u></b>	<b><u>2,754,911</u></b>	<b><u>22,306,084</u></b>	<b><u>19,551,173</u></b>
<b>EXCESS (DEFICIENCY) OF CURRENT REVENUES OVER EXPENDITURES</b>	<b>11,755</b>	<b>(900,200)</b>	<b>(267,833)</b>	<b>(637,100)</b>	<b>(369,267)</b>
<b>EXCESS (DEFICIENCY) OF MEANS OF FINANCING OVER EXPENDITURES</b>	<b><u>1,862,172</u></b>	<b><u>954,317</u></b>	<b><u>1,594,339</u></b>	<b><u>957,239</u></b>	<b><u>(637,100)</u></b>

## RECREATION FACILITIES CONSTRUCTION

**FUND NUMBER: 302**

Description	Prior Year Actual 2009	2010 Original Budget	2010 Current Estimate	2011 Requested Budget	Over or Under 2010
<b>FUND BALANCE</b>	<b>904,293</b>	<b>907,893</b>	<b>907,700</b>	<b>639,867</b>	<b>(267,833)</b>
<b>REVENUES:</b>					
Interest Earnings	3,407	5,000	1,250	800	(450)
<b>TOTAL REVENUES</b>	<b>3,407</b>	<b>5,000</b>	<b>1,250</b>	<b>800</b>	<b>(450)</b>
<b>TOTAL MEANS OF FINANCING</b>	<b>907,700</b>	<b>912,893</b>	<b>908,950</b>	<b>640,667</b>	<b>(268,283)</b>
<b>EXPENDITURES:</b>					
<b>CAPITAL OUTLAY:</b>					
Recreation - Imp other than Buildings	-	904,400	269,083	638,400	369,317
<b>TOTAL CAPITAL OUTLAY</b>	<b>-</b>	<b>904,400</b>	<b>269,083</b>	<b>638,400</b>	<b>369,317</b>
<b>TOTAL EXPENDITURES</b>	<b>-</b>	<b>904,400</b>	<b>269,083</b>	<b>638,400</b>	<b>369,317</b>
<b>EXCESS (DEFICIENCY) OF CURRENT REVENUES OVER EXPENDITURES</b>	<b>3,407</b>	<b>(899,400)</b>	<b>(267,833)</b>	<b>(637,600)</b>	<b>(369,767)</b>
<b>EXCESS (DEFICIENCY) OF MEANS OF FINANCING OVER EXPENDITURES</b>	<b>907,700</b>	<b>8,493</b>	<b>639,867</b>	<b>2,267</b>	<b>(637,600)</b>

# RECREATION FACILITIES CONSTRUCTION

FUND NUMBER: 302

## NARRATIVE EXPLANATION OF CAPITAL OUTLAY FOR REQUESTED YEAR 2011

<u>CAPITAL OUTLAY:</u>	<u>AMOUNT</u>	<u>DETAILED DESCRIPTION</u>	<u>Sub-total</u>
Improvements other than Buildings	\$ 638,400	Bayou Gauche Park Improvements	\$ 53,000
		Boutte Park Improvements	179,000
		Hahnville Park Improvements	57,400
		Destrehan Park Improvements	69,000
		St. Rose Park Improvements	280,000

Grand Total Requested:

**\$ 638,400**

# WEST BANK HURRICANE PROTECTION LEVEE

## FUND NUMBER: 310

Description	Prior Year Actual 2009	2010 Original Budget	2010 Current Estimate	2011 Requested Budget	Over or Under 2010
<b>FUND BALANCE</b>	-	-	-	-	-
<b>REVENUES:</b>					
Dept. of Transportation & Development	-	4,500,000	-	4,500,000	4,500,000
Transfer from General Fund	-	10,500,000	-	12,500,000	12,500,000
<b>TOTAL REVENUES</b>	<b>-</b>	<b>15,000,000</b>	<b>-</b>	<b>17,000,000</b>	<b>17,000,000</b>
<b>TOTAL MEANS OF FINANCING</b>	<b>-</b>	<b>15,000,000</b>	<b>-</b>	<b>17,000,000</b>	<b>17,000,000</b>
<b>EXPENDITURES:</b>					
<b>CAPITAL OUTLAY:</b>					
Drainage - Improvements other than Bldgs	-	15,000,000	-	16,000,000	16,000,000
Drainage - Engineering Fees	-	-	-	250,000	250,000
Drainage - Lab Testing Fees	-	-	-	750,000	750,000
<b>TOTAL CAPITAL OUTLAY</b>	<b>-</b>	<b>15,000,000</b>	<b>-</b>	<b>17,000,000</b>	<b>17,000,000</b>
<b>TOTAL EXPENDITURES</b>	<b>-</b>	<b>15,000,000</b>	<b>-</b>	<b>17,000,000</b>	<b>17,000,000</b>
<b>EXCESS (DEFICIENCY) OF CURRENT REVENUES OVER EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>EXCESS (DEFICIENCY) OF MEANS OF FINANCING OVER EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

# WESTBANK HURRICANE PROTECTION LEVEE

FUND NUMBER: 310

## NARRATIVE EXPLANATION OF CAPITAL OUTLAY FOR REQUESTED YEAR 2011

<b>CAPITAL OUTLAY:</b>	<b>AMOUNT</b>	<b>DETAILED DESCRIPTION</b>	<b>Sub-total</b>
Improvements other than Buildings	\$ 16,000,000	West Bank Hurricane Protection Levee	
Engineering Fees	\$ 250,000	West Bank Hurricane Protection Levee	
Lab Testing Fees	\$ 750,000	West Bank Hurricane Protection Levee	

**Grand Total Requested:** **\$ 17,000,000**



# LCDBG PUBLIC FACILITIES CONSTRUCTION

## FUND NUMBER: 313

Description	Prior Year Actual 2009	2010 Original Budget	2010 Current Estimate	2011 Requested Budget	Over or Under 2010
<b>FUND BALANCE</b>	-	-	-	-	-
<b>REVENUES:</b>					
LCDBG Grant (Paved Streets)	-	-	-	-	-
LCDBG Grant (Sewer)	-	479,348	479,348	-	(479,348)
LCDBG Grant (Water)	-	-	1,728,898	-	(1,728,898)
LCDBG Grant (Recreation)	-	-	-	125,000	125,000
LCDBG Disaster Grant - Govt Bldg	-	484,050	272,082	4,537,184	4,265,102
<b>TOTAL REVENUES</b>	<b>-</b>	<b>963,398</b>	<b>2,480,328</b>	<b>4,662,184</b>	<b>2,181,856</b>
<b>TOTAL MEANS OF FINANCING</b>	<b>-</b>	<b>963,398</b>	<b>2,480,328</b>	<b>4,662,184</b>	<b>2,181,856</b>
<b>EXPENDITURES:</b>					
<b>CAPITAL OUTLAY:</b>					
LCDBG - Govt Bldg - Bldg, Grds, Mnt	-	190,000	-	4,131,061	4,131,061
LCDBG - Govt Bldg - Arch/Eng Fees	-	200,000	101,948	237,877	135,929
LCDBG - Govt Bldg - Other Fees	-	94,050	170,134	168,246	(1,888)
LCDBG - Recreation - Imp. Other than Bldgs	-	-	-	125,000	125,000
LCDBG - Sewer - Imp. Other than Bldgs.	-	479,348	479,348	-	(479,348)
LCDBG - Water - Imp. Other than Bldgs.	-	-	675,950	-	(675,950)
<b>TOTAL CAPITAL OUTLAY</b>	<b>-</b>	<b>963,398</b>	<b>1,427,380</b>	<b>4,662,184</b>	<b>3,234,804</b>
<b>TRANSFERS:</b>					
Transfer to General Fund	-	-	1,052,948	-	(1,052,948)
<b>TOTAL TRANSFERS</b>	<b>-</b>	<b>-</b>	<b>1,052,948</b>	<b>-</b>	<b>(1,052,948)</b>
<b>TOTAL EXPENDITURES</b>	<b>-</b>	<b>963,398</b>	<b>2,480,328</b>	<b>4,662,184</b>	<b>2,181,856</b>
<b>EXCESS (DEFICIENCY) OF CURRENT REVENUES OVER EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>EXCESS (DEFICIENCY) OF MEANS OF FINANCING OVER EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

# LCDBG PUBLIC FACILITIES CONSTRUCTION

FUND NUMBER: 313

## NARRATIVE EXPLANATION OF CAPITAL OUTLAY FOR REQUESTED YEAR 2011

<u>CAPITAL OUTLAY:</u>	<u>AMOUNT</u>	<u>DETAILED DESCRIPTION</u>	<u>Sub-total</u>
Govt Bldg - Bldg, Grd, Mnt	\$ 4,131,061	LCDBG Disaster Recovery Grant - Community Center	
Govt Bldg - Arch/Eng Fees	\$ 237,877	LCDBG Disaster Recovery Grant - Community Center	
Govt Bldg - Other Fees	\$ 168,246	LCDBG Disaster Recovery Grant - Community Center	
Recreation - Improvements Other than Buildings	\$ 125,000	Spillway Boat Launch	

Grand Total Requested:

**\$ 4,662,184**

## FRONT FOOT ASSESSMENT CAPITAL PROJECTS

**FUND NUMBER: 103**

Description	Prior Year Actual 2009	2010 Original Budget	2010 Current Estimate	2011 Requested Budget	Over or Under 2010
<b>FUND BALANCE</b>	<b>946,124</b>	<b>946,624</b>	<b>954,472</b>	<b>954,472</b>	<b>-</b>
<b>REVENUES:</b>					
Interest Earnings	8,348	4,700	5,500	6,000	500
<b>TOTAL REVENUES</b>	<b>8,348</b>	<b>4,700</b>	<b>5,500</b>	<b>6,000</b>	<b>500</b>
<b>TOTAL MEANS OF FINANCING</b>	<b>954,472</b>	<b>951,324</b>	<b>959,972</b>	<b>960,472</b>	<b>500</b>
<b>EXPENDITURES:</b>					
<b>TRANSFERS:</b>					
GF Indirect Cost Allocation	-	5,500	5,500	5,500	-
<b>TOTAL TRANSFERS</b>	<b>-</b>	<b>5,500</b>	<b>5,500</b>	<b>5,500</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>	<b>-</b>	<b>5,500</b>	<b>5,500</b>	<b>5,500</b>	<b>-</b>
<b>EXCESS (DEFICIENCY) OF CURRENT REVENUES OVER EXPENDITURES</b>	<b>8,348</b>	<b>(800)</b>	<b>-</b>	<b>500</b>	<b>500</b>
<b>EXCESS (DEFICIENCY) OF MEANS OF FINANCING OVER EXPENDITURES</b>	<b>954,472</b>	<b>945,824</b>	<b>954,472</b>	<b>954,972</b>	<b>500</b>



# DEBT SERVICE FUNDS

## SUMMARY STATEMENT

Description	Prior Year Actual 2009	2010 Original Budget	2010 Current Estimate	2011 Requested Budget	Over or Under 2010
<b>FUND BALANCE</b>	<b>6,022,016</b>	<b>5,941,806</b>	<b>5,916,584</b>	<b>4,181,195</b>	<b>(1,735,389)</b>
CURRENT YEAR REVENUES	6,476,043	6,223,966	6,409,746	3,756,813	(2,652,933)
<b>TOTAL MEANS OF FINANCING</b>	<b>12,498,059</b>	<b>12,165,772</b>	<b>12,326,330</b>	<b>7,938,008</b>	<b>(4,388,322)</b>
<b>EXPENDITURES:</b>					
OPERATING SERVICES	419	2,400	1,208	1,900	692
DEBT SERVICE	6,455,582	6,475,619	6,486,740	3,782,813	(2,703,927)
INTERGOVERNMENTAL	102,096	118,500	102,027	107,000	4,973
TRANSFERS	23,378	1,942,307	1,555,160	2,715	(1,552,445)
<b>TOTAL EXPENDITURES</b>	<b>6,581,475</b>	<b>8,538,826</b>	<b>8,145,135</b>	<b>3,894,428</b>	<b>(4,250,707)</b>
<b>EXCESS (DEFICIENCY) OF CURRENT REVENUES OVER EXPENDITURES</b>	<b>(105,432)</b>	<b>(2,314,860)</b>	<b>(1,735,389)</b>	<b>(137,615)</b>	<b>1,597,774</b>
<b>EXCESS (DEFICIENCY) OF MEANS OF FINANCING OVER EXPENDITURES</b>	<b>5,916,584</b>	<b>3,626,946</b>	<b>4,181,195</b>	<b>4,043,580</b>	<b>(137,615)</b>

**1/8% PUBLIC IMPROVEMENT SALES TAX BOND SINKING  
Volunteer Fire Department**

**FUND NUMBER: 203**

Description	Prior Year Actual 2009	2010 Original Budget	2010 Current Estimate	2011 Requested Budget	Over or Under 2010
<b>FUND BALANCE</b>	<b>76,054</b>	<b>70,707</b>	<b>69,799</b>	<b>70,302</b>	<b>503</b>
<b>REVENUES:</b>					
Interest Earnings	219	160	490	90	(400)
Transfer from Fire M & O	156,193	170,468	169,568	170,249	681
Transfer from 1/8% Reserve	658	850	280	390	110
<b>TOTAL REVENUES</b>	<b>157,070</b>	<b>171,478</b>	<b>170,338</b>	<b>170,729</b>	<b>391</b>
<b>TOTAL MEANS OF FINANCING</b>	<b>233,124</b>	<b>242,185</b>	<b>240,137</b>	<b>241,031</b>	<b>894</b>
<b>EXPENDITURES:</b>					
<b>OPERATING SERVICES:</b>					
Debt Service - Professional Services	-	800	800	800	-
<b>TOTAL OPERATING SERVICES</b>	<b>-</b>	<b>800</b>	<b>800</b>	<b>800</b>	<b>-</b>
<b>DEBT SERVICE:</b>					
Debt Service - Bond Principal	95,000	105,000	105,000	110,000	5,000
Debt Service - Bond Interest	67,190	62,900	62,900	58,120	(4,780)
Debt Service - Fiscal Paying Agent	800	800	800	800	-
<b>TOTAL DEBT SERVICE</b>	<b>162,990</b>	<b>168,700</b>	<b>168,700</b>	<b>168,920</b>	<b>220</b>
<b>TRANSFERS:</b>					
Transfer to General Fund - Indirect Cost	335	1,000	335	500	165
<b>TOTAL TRANSFERS</b>	<b>335</b>	<b>1,000</b>	<b>335</b>	<b>500</b>	<b>165</b>
<b>TOTAL EXPENDITURES</b>	<b>163,325</b>	<b>170,500</b>	<b>169,835</b>	<b>170,220</b>	<b>385</b>
<b>EXCESS (DEFICIENCY) OF CURRENT REVENUES OVER EXPENDITURES</b>	<b>(6,255)</b>	<b>978</b>	<b>503</b>	<b>509</b>	<b>6</b>
<b>EXCESS (DEFICIENCY) OF MEANS OF FINANCING OVER EXPENDITURES</b>	<b>69,799</b>	<b>71,685</b>	<b>70,302</b>	<b>70,811</b>	<b>509</b>

**1/8% PUBLIC IMPROVEMENT SALES TAX BOND RESERVE  
Volunteer Fire Department**

**FUND NUMBER: 204**

Description	Prior Year Actual 2009	2010 Original Budget	2010 Current Estimate	2011 Requested Budget	Over or Under 2010
<b>FUND BALANCE</b>	<b>168,282</b>	<b>168,282</b>	<b>168,282</b>	<b>168,282</b>	<b>-</b>
<b>REVENUES:</b>					
Interest Earnings	658	850	280	390	110
<b>TOTAL REVENUES</b>	<b>658</b>	<b>850</b>	<b>280</b>	<b>390</b>	<b>110</b>
<b>TOTAL MEANS OF FINANCING</b>	<b>168,940</b>	<b>169,132</b>	<b>168,562</b>	<b>168,672</b>	<b>110</b>
<b>EXPENDITURES:</b>					
<b>TRANSFERS:</b>					
Transfer to 1/8% PIST Sinking	658	850	280	390	110
<b>TOTAL TRANSFERS</b>	<b>658</b>	<b>850</b>	<b>280</b>	<b>390</b>	<b>110</b>
<b>TOTAL EXPENDITURES</b>	<b>658</b>	<b>850</b>	<b>280</b>	<b>390</b>	<b>110</b>
<b>EXCESS (DEFICIENCY) OF CURRENT REVENUES OVER EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>EXCESS (DEFICIENCY) OF MEANS OF FINANCING OVER EXPENDITURES</b>	<b>168,282</b>	<b>168,282</b>	<b>168,282</b>	<b>168,282</b>	<b>-</b>

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

### FUND NUMBER: 206

Description	Prior Year Actual 2009	2010 Original Budget	2010 Current Estimate	2011 Requested Budget	Over or Under 2010
<b>FUND BALANCE</b>	<b>199,333</b>	<b>199,042</b>	<b>198,948</b>	<b>58,575</b>	<b>(140,373)</b>
<b>REVENUES:</b>					
General Sales Tax (1/2%)	1,193,429	992,120	370,195	362,774	(7,421)
Interest Earnings	1,702	2,600	260	430	170
Transfer from 1/2% PIST Reserve	-	-	694,255	-	(694,255)
<b>TOTAL REVENUES</b>	<b>1,195,131</b>	<b>994,720</b>	<b>1,064,710</b>	<b>363,204</b>	<b>(701,506)</b>
<b>TOTAL MEANS OF FINANCING</b>	<b>1,394,464</b>	<b>1,193,762</b>	<b>1,263,658</b>	<b>421,779</b>	<b>(841,879)</b>
<b>EXPENDITURES:</b>					
<b>OPERATING SERVICES:</b>					
Debt Service - Professional Services	104	100	100	100	-
<b>TOTAL OPERATING SERVICES</b>	<b>104</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>-</b>
<b>DEBT SERVICE:</b>					
Debt Service - Bond Principal	1,100,000	1,145,000	1,145,000	301,000	(844,000)
Debt Service - Bond Interest	95,412	48,662	59,983	61,750	1,767
<b>TOTAL DEBT SERVICE</b>	<b>1,195,412</b>	<b>1,193,662</b>	<b>1,204,983</b>	<b>362,750</b>	<b>(842,233)</b>
<b>TOTAL EXPENDITURES</b>	<b>1,195,516</b>	<b>1,193,762</b>	<b>1,205,083</b>	<b>362,850</b>	<b>(842,233)</b>
<b>EXCESS (DEFICIENCY) OF CURRENT REVENUES OVER EXPENDITURES</b>	<b>(385)</b>	<b>(199,042)</b>	<b>(140,373)</b>	<b>354</b>	<b>140,727</b>
<b>EXCESS (DEFICIENCY) OF MEANS OF FINANCING OVER EXPENDITURES</b>	<b>198,948</b>	<b>-</b>	<b>58,575</b>	<b>58,929</b>	<b>354</b>



## SEWER GENERAL OBLIGATION BOND SINKING

### FUND NUMBER: 207

Description	Prior Year Actual 2009	2010 Original Budget	2010 Current Estimate	2011 Requested Budget	Over or Under 2010
<b>FUND BALANCE</b>	<b>2,936,797</b>	<b>2,876,237</b>	<b>2,889,779</b>	<b>2,982,766</b>	<b>92,987</b>
<b>REVENUES:</b>					
Ad Valorem Taxes	2,958,912	2,982,200	3,112,000	2,876,000	(236,000)
Interest Earnings	13,556	14,400	5,500	7,400	1,900
<b>TOTAL REVENUES</b>	<b>2,972,468</b>	<b>2,996,600</b>	<b>3,117,500</b>	<b>2,883,400</b>	<b>(234,100)</b>
<b>TOTAL MEANS OF FINANCING</b>	<b>5,909,265</b>	<b>5,872,837</b>	<b>6,007,279</b>	<b>5,866,166</b>	<b>(141,113)</b>
<b>EXPENDITURES:</b>					
<b>OPERATING SERVICES:</b>					
Debt Service - Professional Services	106	600	100	600	500
<b>TOTAL OPERATING SERVICES</b>	<b>106</b>	<b>600</b>	<b>100</b>	<b>600</b>	<b>500</b>
<b>DEBT SERVICE:</b>					
Debt Service - Bond Principal	1,955,000	2,040,000	2,040,000	2,115,000	75,000
Debt Service - Bond Interest	961,684	881,786	881,786	798,685	(83,101)
Debt Service - Fiscal Paying Agent	600	600	600	600	-
<b>TOTAL DEBT SERVICE</b>	<b>2,917,284</b>	<b>2,922,386</b>	<b>2,922,386</b>	<b>2,914,285</b>	<b>(8,101)</b>
<b>INTERGOVERNMENTAL:</b>					
Debt Service - Ad Val Tax Ded - Sheriff	98,365	116,500	100,027	105,000	4,973
Debt Service - Cost of Ad Valorem Tax Coll.	3,731	2,000	2,000	2,000	-
<b>TOTAL INTERGOVERNMENTAL</b>	<b>102,096</b>	<b>118,500</b>	<b>102,027</b>	<b>107,000</b>	<b>4,973</b>
<b>TOTAL EXPENDITURES</b>	<b>3,019,486</b>	<b>3,041,486</b>	<b>3,024,513</b>	<b>3,021,885</b>	<b>(2,628)</b>
<b>EXCESS (DEFICIENCY) OF CURRENT REVENUES OVER EXPENDITURES</b>	<b>(47,018)</b>	<b>(44,886)</b>	<b>92,987</b>	<b>(138,485)</b>	<b>(231,472)</b>
<b>EXCESS (DEFICIENCY) OF MEANS OF FINANCING OVER EXPENDITURES</b>	<b>2,889,779</b>	<b>2,831,351</b>	<b>2,982,766</b>	<b>2,844,281</b>	<b>(138,485)</b>

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

### FUND NUMBER: 208

Description	Prior Year Actual 2009	2010 Original Budget	2010 Current Estimate	2011 Requested Budget	Over or Under 2010
<b>FUND BALANCE</b>	<b>187,253</b>	<b>188,553</b>	<b>167,720</b>	<b>168,824</b>	<b>1,104</b>
<b>REVENUES:</b>					
General Sales Tax (3/8%)	310,723	334,038	334,740	335,960	1,220
Interest Earnings	481	270	270	380	110
Transfer from 3/8% PIST Bond Reserve	1,425	1,850	855	925	70
<b>TOTAL REVENUES</b>	<b>312,629</b>	<b>336,158</b>	<b>335,865</b>	<b>337,265</b>	<b>1,400</b>
<b>TOTAL MEANS OF FINANCING</b>	<b>499,882</b>	<b>524,711</b>	<b>503,585</b>	<b>506,089</b>	<b>2,504</b>
<b>EXPENDITURES:</b>					
<b>OPERATING SERVICES:</b>					
Debt Service - Professional Services	104	400	103	400	297
<b>TOTAL OPERATING SERVICES</b>	<b>104</b>	<b>400</b>	<b>103</b>	<b>400</b>	<b>297</b>
<b>DEBT SERVICE:</b>					
Debt Service - Bond Principal	185,000	195,000	195,000	205,000	10,000
Debt Service - Bond Interest	147,058	139,658	139,658	131,858	(7,800)
<b>TOTAL DEBT SERVICE</b>	<b>332,058</b>	<b>334,658</b>	<b>334,658</b>	<b>336,858</b>	<b>2,200</b>
<b>TOTAL EXPENDITURES</b>	<b>332,162</b>	<b>335,058</b>	<b>334,761</b>	<b>337,258</b>	<b>2,497</b>
<b>EXCESS (DEFICIENCY) OF CURRENT REVENUES OVER EXPENDITURES</b>	<b>(19,533)</b>	<b>1,100</b>	<b>1,104</b>	<b>7</b>	<b>(1,097)</b>
<b>EXCESS (DEFICIENCY) OF MEANS OF FINANCING OVER EXPENDITURES</b>	<b>167,720</b>	<b>189,653</b>	<b>168,824</b>	<b>168,831</b>	<b>7</b>

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

### FUND NUMBER: 209

Description	Prior Year Actual 2009	2010 Original Budget	2010 Current Estimate	2011 Requested Budget	Over or Under 2010
<b>FUND BALANCE</b>	<b>1,195,412</b>	<b>1,193,662</b>	<b>1,195,412</b>	<b>362,891</b>	<b>(832,521)</b>
<b>REVENUES:</b>					
Interest Earnings	4,555	4,900	2,000	900	(1,100)
<b>TOTAL REVENUES</b>	<b>4,555</b>	<b>4,900</b>	<b>2,000</b>	<b>900</b>	<b>(1,100)</b>
<b>TOTAL MEANS OF FINANCING</b>	<b>1,199,967</b>	<b>1,198,562</b>	<b>1,197,412</b>	<b>363,791</b>	<b>(833,621)</b>
<b>EXPENDITURES:</b>					
<b>TRANSFERS:</b>					
Transfer to General Fund	4,555	1,198,562	140,266	900	(139,366)
Transfer to 1/2% P/I S/T Sinking Bond	-	-	694,255	-	(694,255)
<b>TOTAL TRANSFERS</b>	<b>4,555</b>	<b>1,198,562</b>	<b>834,521</b>	<b>900</b>	<b>(833,621)</b>
<b>TOTAL EXPENDITURES</b>	<b>4,555</b>	<b>1,198,562</b>	<b>834,521</b>	<b>900</b>	<b>(833,621)</b>
<b>EXCESS (DEFICIENCY) OF CURRENT REVENUES OVER EXPENDITURES</b>	<b>-</b>	<b>(1,193,662)</b>	<b>(832,521)</b>	<b>-</b>	<b>832,521</b>
<b>EXCESS (DEFICIENCY) OF MEANS OF FINANCING OVER EXPENDITURES</b>	<b>1,195,412</b>	<b>-</b>	<b>362,891</b>	<b>362,891</b>	<b>-</b>

## 3/8% PUBLIC IMPROVEMENT SALES TAX BOND RESERVE

### FUND NUMBER: 210

Description	Prior Year Actual 2009	2010 Original Budget	2010 Current Estimate	2011 Requested Budget	Over or Under 2010
<b>FUND BALANCE</b>	<b>369,555</b>	<b>369,555</b>	<b>369,555</b>	<b>369,555</b>	<b>-</b>
<b>REVENUES:</b>					
Interest Earnings	1,425	1,850	855	925	70
<b>TOTAL REVENUES</b>	<b>1,425</b>	<b>1,850</b>	<b>855</b>	<b>925</b>	<b>70</b>
<b>TOTAL MEANS OF FINANCING</b>	<b>370,980</b>	<b>371,405</b>	<b>370,410</b>	<b>370,480</b>	<b>70</b>
<b>EXPENDITURES:</b>					
<b>TRANSFERS:</b>					
Transfer to 3/8% PIST Bond Sinking	1,425	1,850	855	925	70
<b>TOTAL TRANSFERS</b>	<b>1,425</b>	<b>1,850</b>	<b>855</b>	<b>925</b>	<b>70</b>
<b>TOTAL EXPENDITURES</b>	<b>1,425</b>	<b>1,850</b>	<b>855</b>	<b>925</b>	<b>70</b>
<b>EXCESS (DEFICIENCY) OF CURRENT REVENUES OVER EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>EXCESS (DEFICIENCY) OF MEANS OF FINANCING OVER EXPENDITURES</b>	<b>369,555</b>	<b>369,555</b>	<b>369,555</b>	<b>369,555</b>	<b>-</b>

# 1% PUBLIC IMPROVEMENT SALES TAX BOND SINKING

## FUND NUMBER: 217

Description	Prior Year Actual 2009	2010 Original Budget	2010 Current Estimate	2011 Requested Budget	Over or Under 2010
<b>FUND BALANCE</b>	<b>152,048</b>	<b>152,596</b>	<b>133,257</b>	<b>-</b>	<b>(133,257)</b>
<b>REVENUES:</b>					
General Sales Tax (1%)	1,558,285	1,462,719	1,465,819	-	(1,465,819)
Interest Earnings	2,029	3,500	1,057	-	(1,057)
Transfer from 1% PIST Bond Reserve	13,500	-	-	-	-
<b>TOTAL REVENUES</b>	<b>1,573,814</b>	<b>1,466,219</b>	<b>1,466,876</b>	<b>-</b>	<b>(1,466,876)</b>
<b>TOTAL MEANS OF FINANCING</b>	<b>1,725,862</b>	<b>1,618,815</b>	<b>1,600,133</b>	<b>-</b>	<b>(1,600,133)</b>
<b>EXPENDITURES:</b>					
<b>OPERATING SERVICES:</b>					
Debt Service - Professional Services	105	400	105	-	(105)
<b>TOTAL OPERATING SERVICES</b>	<b>105</b>	<b>400</b>	<b>105</b>	<b>-</b>	<b>(105)</b>
<b>DEBT SERVICE:</b>					
Debt Service - Bond Principal	1,490,000	1,545,000	1,545,000	-	(1,545,000)
Debt Service - Bond Interest	102,500	54,075	54,075	-	(54,075)
<b>TOTAL DEBT SERVICE</b>	<b>1,592,500</b>	<b>1,599,075</b>	<b>1,599,075</b>	<b>-</b>	<b>(1,599,075)</b>
<b>TRANSFERS:</b>					
Transfer to Road & Drainage M&O	-	19,340	953	-	(953)
<b>TOTAL TRANSFERS</b>	<b>-</b>	<b>19,340</b>	<b>953</b>	<b>-</b>	<b>(953)</b>
<b>TOTAL EXPENDITURES</b>	<b>1,592,605</b>	<b>1,618,815</b>	<b>1,600,133</b>	<b>-</b>	<b>(1,600,133)</b>
<b>EXCESS (DEFICIENCY) OF CURRENT REVENUES OVER EXPENDITURES</b>	<b>(18,791)</b>	<b>(152,596)</b>	<b>(133,257)</b>	<b>-</b>	<b>133,257</b>
<b>EXCESS (DEFICIENCY) OF MEANS OF FINANCING OVER EXPENDITURES</b>	<b>133,257</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

# 1% PUBLIC IMPROVEMENT SALES TAX BOND RESERVE

## FUND NUMBER: 218

Description	Prior Year Actual 2009	2010 Original Budget	2010 Current Estimate	2011 Requested Budget	Over or Under 2010
<b>FUND BALANCE</b>	<b>730,500</b>	<b>717,000</b>	<b>717,000</b>	<b>-</b>	<b>(717,000)</b>
<b>REVENUES:</b>					
Interest Earnings	2,808	3,580	1,216	-	(1,216)
<b>TOTAL REVENUES</b>	<b>2,808</b>	<b>3,580</b>	<b>1,216</b>	<b>-</b>	<b>(1,216)</b>
<b>TOTAL MEANS OF FINANCING</b>	<b>733,308</b>	<b>720,580</b>	<b>718,216</b>	<b>-</b>	<b>(718,216)</b>
<b>EXPENDITURES:</b>					
<b>TRANSFERS:</b>					
Transfer to Road & Drainage M & O	2,808	720,580	718,216	-	(718,216)
Transfer to 1% PIST Sinking	13,500	-	-	-	-
<b>TOTAL TRANSFERS</b>	<b>16,308</b>	<b>720,580</b>	<b>718,216</b>	<b>-</b>	<b>(718,216)</b>
<b>TOTAL EXPENDITURES</b>	<b>16,308</b>	<b>720,580</b>	<b>718,216</b>	<b>-</b>	<b>(718,216)</b>
<b>EXCESS (DEFICIENCY) OF CURRENT REVENUES OVER EXPENDITURES</b>	<b>(13,500)</b>	<b>(717,000)</b>	<b>(717,000)</b>	<b>-</b>	<b>717,000</b>
<b>EXCESS (DEFICIENCY) OF MEANS OF FINANCING OVER EXPENDITURES</b>	<b>717,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

# HEALTH UNIT SINKING

## FUND NUMBER: 220

Description	Prior Year Actual 2009	2010 Original Budget	2010 Current Estimate	2011 Requested Budget	Over or Under 2010
<b>FUND BALANCE</b>	<b>6,782</b>	<b>6,172</b>	<b>6,832</b>	<b>-</b>	<b>(6,832)</b>
<b>REVENUES:</b>					
Ad Valorem Taxes	255,338	251,091	250,055	-	(250,055)
Interest Earnings	147	100	51	-	(51)
<b>TOTAL REVENUES</b>	<b>255,485</b>	<b>251,191</b>	<b>250,106</b>	<b>-</b>	<b>(250,106)</b>
<b>TOTAL MEANS OF FINANCING</b>	<b>262,267</b>	<b>257,363</b>	<b>256,938</b>	<b>-</b>	<b>(256,938)</b>
<b>EXPENDITURES:</b>					
<b>OPERATING SERVICES:</b>					
Debt Service - Professional Services	-	100	-	-	-
<b>TOTAL OPERATING SERVICES</b>	<b>-</b>	<b>100</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>DEBT SERVICE:</b>					
Debt Service - Bond Principal	235,000	250,000	250,000	-	(250,000)
Debt Service - Bond Interest	20,338	6,938	6,938	-	(6,938)
Debt Service - Fiscal Paying Agent	-	200	-	-	-
<b>TOTAL DEBT SERVICE</b>	<b>255,338</b>	<b>257,138</b>	<b>256,938</b>	<b>-</b>	<b>(256,938)</b>
<b>TRANSFERS:</b>					
Transfer to General Fund - Indirect Cost	97	125	-	-	-
<b>TOTAL TRANSFERS</b>	<b>97</b>	<b>125</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>	<b>255,435</b>	<b>257,363</b>	<b>256,938</b>	<b>-</b>	<b>(256,938)</b>
<b>EXCESS (DEFICIENCY) OF CURRENT REVENUES OVER EXPENDITURES</b>	<b>50</b>	<b>(6,172)</b>	<b>(6,832)</b>	<b>-</b>	<b>6,832</b>
<b>EXCESS (DEFICIENCY) OF MEANS OF FINANCING OVER EXPENDITURES</b>	<b>6,832</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>



**ST. CHARLES PARISH**



# ST. CHARLES PARISH

## PROPRIETARY FUNDS

### CONSOLIDATED OPERATING AND CAPITAL BUDGET SUMMARY STATEMENT

#### FISCAL YEAR ENDING DECEMBER 31, 2011

Description	Prior Year Actual 2009	2010 Original Budget	2010 Current Estimate	2011 Approved Budget	Over or Under 2010
<b>BEGINNING NET ASSETS:</b>					
Invested in Capital Assets, Net of Debt	94,825,477	100,477,604	96,566,346	100,597,686	
Restricted for Debt Service	2,412,052	3,142,902	2,464,535	2,727,435	
Restricted for Capital Projects	5,725,179	7,563,626	6,490,401	15,983,338	
<b>Unrestricted</b>	<b>10,892,319</b>	<b>9,963,415</b>	<b>17,914,946</b>	<b>2,779,790</b>	
<b>CURRENT YEAR REVENUES</b>	<b>34,660,225</b>	<b>27,334,688</b>	<b>26,481,822</b>	<b>27,379,350</b>	<b>897,528</b>
<b>EXPENDITURES:</b>					
PERSONAL SERVICES	7,745,456	8,783,425	8,329,315	9,076,760	747,445
OPERATING SERVICES	7,906,403	9,188,030	9,167,948	8,967,896	(200,052)
MATERIALS & SUPPLIES	2,128,615	2,867,715	2,620,725	2,966,633	345,908
OTHER CHARGES	5,457,382	5,888,914	5,890,414	6,713,772	823,358
DEBT SERVICE	1,526,003	1,457,899	1,457,899	1,420,879	(37,020)
INTERGOVERNMENTAL	348,783	367,885	350,000	371,450	21,450
TRANSFERS	6,507	13,500	13,500	13,500	-
<b>TOTAL EXPENDITURES</b>	<b>25,119,149</b>	<b>28,567,368</b>	<b>27,829,801</b>	<b>29,530,890</b>	<b>1,701,089</b>
<b>EXCESS (DEFICIENCY) OF CURRENT REVENUES OVER EXPENDITURES</b>	<b>9,541,076</b>	<b>(1,232,680)</b>	<b>(1,347,979)</b>	<b>(2,151,540)</b>	
<b>CAPITAL CONTRIBUTIONS</b>	<b>40,125</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>CHANGES IN NET ASSETS</b>	<b>9,581,201</b>	<b>(1,232,680)</b>	<b>(1,347,979)</b>	<b>(2,151,540)</b>	
<b>ENDING NET ASSETS:</b>					
Invested in Capital Assets, Net of Debt	96,566,346	113,589,511	100,597,686	104,628,879	
Restricted for Debt Service	2,464,535	3,050,902	2,727,435	2,673,979	
Restricted for Capital Projects	6,490,401	6,345,536	15,983,338	10,566,825	
<b>Unrestricted</b>	<b>17,914,946</b>	<b>(3,071,082)</b>	<b>2,779,790</b>	<b>2,067,026</b>	

# SOLID WASTE COLLECTION & DISPOSAL

## FUND NUMBER: 106

Description	Prior Year Actual 2009	2010 Original Budget	2010 Current Estimate	2011 Requested Budget	Over or Under 2010
<b>BEGINNING NET ASSETS:</b>					
Invested in Capital Assets, Net of Debt	-	-	-	-	
Restricted for Debt Service	-	-	-	-	
Restricted for Capital Projects	-	-	-	-	
<b>Unrestricted</b>	<b>533,823</b>	<b>314,263</b>	<b>789,555</b>	<b>569,220</b>	
 <b>REVENUES:</b>					
Waste Collection & Disposal Fees	3,965,113	4,070,000	4,070,000	4,070,000	-
Recycling Collection Fees	290	-	60	-	(60)
Interest Earnings	1,537	2,000	600	500	(100)
Gifts/Donations	-	-	6,667	6,500	(167)
Transfer from General Fund	8,386	22,000	30,473	30,700	227
<b>TOTAL REVENUES</b>	<b>3,975,326</b>	<b>4,094,000</b>	<b>4,107,800</b>	<b>4,107,700</b>	<b>(100)</b>
 <b>EXPENDITURES:</b>					
PERSONAL SERVICES	64,979	70,700	75,665	78,350	2,685
OPERATING SERVICES	3,604,435	4,154,305	4,154,170	4,154,460	290
MATERIALS & SUPPLIES	17,386	30,000	30,000	30,000	-
OTHER CHARGES	22,375	33,800	33,800	33,800	-
INTERGOVERNMENTAL	20,912	21,000	21,000	22,000	1,000
TRANSFERS	6,507	13,500	13,500	13,500	-
<b>TOTAL EXPENDITURES</b>	<b>3,736,594</b>	<b>4,323,305</b>	<b>4,328,135</b>	<b>4,332,110</b>	<b>3,975</b>
 <b>EXCESS (DEFICIENCY) OF CURRENT REVENUES OVER EXPENDITURES</b>					
	<b>238,732</b>	<b>(229,305)</b>	<b>(220,335)</b>	<b>(224,410)</b>	<b>(4,075)</b>
 <b>CAPITAL CONTRIBUTIONS</b>					
	<b>17,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>CHANGES IN NET ASSETS</b>	<b>255,732</b>	<b>(229,305)</b>	<b>(220,335)</b>	<b>(224,410)</b>	<b>(4,075)</b>
 <b>ENDING NET ASSETS:</b>					
Invested in Capital Assets, Net of Debt	-	-	-	-	
Restricted for Debt Service	-	-	-	-	
Restricted for Capital Projects	-	-	-	-	
<b>Unrestricted</b>	<b>789,555</b>	<b>84,958</b>	<b>569,220</b>	<b>344,810</b>	

# SOLID WASTE COLLECTION & DISPOSAL

**ACCOUNT NUMBER: 106-420430**

Description	Prior Year Actual 2009	2010 Original Budget	2010 Current Estimate	2011 Requested Budget	Over or Under 2010
<b>EXPENDITURES:</b>					
<b>PERSONAL SERVICES:</b>					
Waste Coll - Salaries	51,084	53,000	55,000	54,800	(200)
Waste Coll - FICA	36	100	75	100	25
Waste Coll - Retirement	6,215	8,200	8,200	8,500	300
Waste Coll - Life/Health Insurance	3,517	3,500	7,200	9,000	1,800
Waste Coll - Workers Compensation	262	400	310	400	90
Waste Coll - Unemployment	-	200	200	300	100
Waste Coll - Medicare	732	800	800	850	50
Waste Coll - Disability	287	400	300	300	-
Waste Coll - Deferred Compensation	2,800	4,000	3,500	4,000	500
Waste Coll - Dental Insurance	46	100	80	100	20
<b>TOTAL PERSONAL SERVICES</b>	<b>64,979</b>	<b>70,700</b>	<b>75,665</b>	<b>78,350</b>	<b>2,685</b>
<b>OPERATING SERVICES:</b>					
Waste Coll - Ads, Dues & Subscriptions	-	300	300	300	-
Waste Coll - Contractual Services	3,597,099	4,145,000	4,145,000	4,145,000	-
Waste Coll - Professional Services	-	200	200	200	-
Waste Coll - Property Insurance	666	800	760	910	150
Waste Coll - Employee Liability	110	135	140	170	30
Waste Coll - General Liability	560	670	570	680	110
<b>TOTAL OPERATING SERVICES</b>	<b>3,598,435</b>	<b>4,147,105</b>	<b>4,146,970</b>	<b>4,147,260</b>	<b>290</b>
<b>MATERIALS &amp; SUPPLIES:</b>					
Waste Coll - Miscellaneous	17,386	30,000	30,000	30,000	-
<b>TOTAL MATERIALS &amp; SUPPLIES</b>	<b>17,386</b>	<b>30,000</b>	<b>30,000</b>	<b>30,000</b>	<b>-</b>
<b>OTHER CHARGES:</b>					
Waste Coll - Training & Travel	1,719	3,600	3,600	3,600	-
Waste Coll - Official Fees	-	200	200	200	-
Waste Coll - Miscellaneous	20,639	30,000	30,000	30,000	-
<b>TOTAL OTHER CHARGES</b>	<b>22,358</b>	<b>33,800</b>	<b>33,800</b>	<b>33,800</b>	<b>-</b>
<b>INTERGOVERNMENTAL:</b>					
Waste Coll - Intergovernmental	20,912	21,000	21,000	22,000	1,000
<b>TOTAL INTERGOVERNMENTAL</b>	<b>20,912</b>	<b>21,000</b>	<b>21,000</b>	<b>22,000</b>	<b>1,000</b>
<b>TRANSFERS:</b>					
Transfer to General Fund - Indirect Cost	6,507	13,500	13,500	13,500	-
<b>TOTAL TRANSFERS</b>	<b>6,507</b>	<b>13,500</b>	<b>13,500</b>	<b>13,500</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>	<b>3,730,577</b>	<b>4,316,105</b>	<b>4,320,935</b>	<b>4,324,910</b>	<b>3,975</b>

**SOLID WASTE COLLECTION & DISPOSAL  
RECYCLING  
ACCOUNT NUMBER: 106-420435**

Description	Prior Year Actual 2009	2010 Original Budget	2010 Current Estimate	2011 Requested Budget	Over or Under 2010
<b>EXPENDITURES:</b>					
<b>OPERATING SERVICES:</b>					
Recycling Coll - Contractual Services	6,000	7,200	7,200	7,200	-
<b>TOTAL OPERATING SERVICES</b>	<b>6,000</b>	<b>7,200</b>	<b>7,200</b>	<b>7,200</b>	<b>-</b>
<b>OTHER CHARGES:</b>					
Recycling Coll - Miscellaneous	17	-	-	-	-
<b>TOTAL OTHER CHARGES</b>	<b>17</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
 <b>TOTAL EXPENDITURES</b>	 <b>6,017</b>	 <b>7,200</b>	 <b>7,200</b>	 <b>7,200</b>	 <b>-</b>

# WASTEWATER FUND

## FUND NUMBER: 401

Description	Prior Year Actual 2009	2010 Original Budget	2010 Current Estimate	2011 Requested Budget	Over or Under 2010
<b>BEGINNING NET ASSETS:</b>					
Invested in Capital Assets, Net of Debt	79,605,481	84,204,713	78,689,522	80,607,522	
Restricted for Debt Service	580,514	601,395	632,997	632,997	
Restricted for Capital Projects	1,460,525	2,225,747	2,225,747	4,025,747	
<b>Unrestricted</b>	<b>3,669,154</b>	<b>(3,050,544)</b>	<b>3,306,989</b>	<b>(1,816,594)</b>	
<b>REVENUES:</b>					
DEQ Bond Proceeds	-	-	1,800,000	4,700,000	2,900,000
Hazard Mitigation Grant	386	-	-	-	-
Miscellaneous Revenues	-	-	1,210	-	(1,210)
Sewerage Charges	7,273,123	7,400,000	7,240,000	7,400,000	160,000
Connection Charges	74,268	50,000	60,500	60,500	-
Inspection Fees	2,669	1,600	4,800	4,800	-
Interest Earnings	27,399	28,000	9,250	6,230	(3,020)
Rents/Leases	3,000	2,500	2,500	2,500	-
Insurance Refunds	12,401	-	-	-	-
Transfer from General Fund	3,500,000	3,900,000	1,500,000	-	(1,500,000)
<b>TOTAL REVENUES</b>	<b>10,893,246</b>	<b>11,382,100</b>	<b>10,618,260</b>	<b>12,174,030</b>	<b>1,555,770</b>
<b>EXPENDITURES:</b>					
PERSONAL SERVICES	3,625,821	4,100,625	3,620,640	4,175,160	554,520
OPERATING SERVICES	2,387,601	2,535,990	2,418,099	2,514,000	95,901
MATERIALS & SUPPLIES	960,950	1,447,645	1,240,255	1,283,735	43,480
OTHER CHARGES	4,114,455	4,477,030	4,478,530	4,916,888	438,358
DEBT SERVICE	72,644	62,319	62,319	51,699	(10,620)
INTERGOVERNMENTAL	215,319	221,885	204,000	224,450	20,450
<b>TOTAL EXPENDITURES</b>	<b>11,376,790</b>	<b>12,845,494</b>	<b>12,023,843</b>	<b>13,165,932</b>	<b>1,142,089</b>
<b>EXCESS (DEFICIENCY) OF CURRENT REVENUES OVER EXPENDITURES</b>	<b>(483,544)</b>	<b>(1,463,394)</b>	<b>(1,405,583)</b>	<b>(991,902)</b>	<b>413,681</b>
<b>CAPITAL CONTRIBUTIONS</b>	<b>23,125</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>CHANGES IN NET ASSETS</b>	<b>(460,419)</b>	<b>(1,463,394)</b>	<b>(1,405,583)</b>	<b>(991,902)</b>	<b>413,681</b>
<b>ENDING NET ASSETS:</b>					
Invested in Capital Assets, Net of Debt	78,689,522	86,122,713	80,607,522	73,750,522	
Restricted for Debt Service	632,997	604,395	632,997	562,841	
Restricted for Capital Projects	2,225,747	2,234,247	4,025,747	6,964,764	
<b>Unrestricted</b>	<b>3,306,989</b>	<b>(6,443,438)</b>	<b>(1,816,594)</b>	<b>1,179,643</b>	

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

Description	Prior Year Actual 2009	2010 Original Budget	2010 Current Estimate	2011 Requested Budget	Over or Under 2010
<b>EXPENDITURES:</b>					
<b>PERSONAL SERVICES:</b>					
Wastewater/Admin-Salaries	362,635	273,000	282,000	286,500	4,500
Wastewater/Admin-FICA	338	-	150	200	50
Wastewater/Admin-Retirement	38,663	43,000	44,000	44,700	700
Wastewater/Admin-Health/Life Insurance	39,911	41,000	37,000	46,000	9,000
Wastewater/Admin-Workers Compensation	5,988	7,000	6,500	6,500	-
Wastewater/Admin-Unemployment	-	1,000	-	1,500	1,500
Wastewater/Admin-Medicare	5,115	4,000	4,000	4,300	300
Wastewater/Admin-Disability	2,044	2,000	1,600	1,600	-
Wastewater/Admin-Post-Emp. Health Care	22,437	40,000	26,000	30,000	4,000
Wastewater/Admin-Deferred Compensation	5,896	1,500	2,500	2,500	-
Wastewater/Admin-Dental Insurance	510	400	300	300	-
Wastewater/Admin-Miscellaneous	243	400	400	400	-
<b>TOTAL PERSONAL SERVICES</b>	<b>483,780</b>	<b>413,300</b>	<b>404,450</b>	<b>424,500</b>	<b>20,050</b>
<b>OPERATING SERVICES:</b>					
Wastewater/Admin-Ads, Dues & Subscription	1,133	2,105	2,445	2,500	55
Wastewater/Admin-Printing	116	650	450	450	-
Wastewater/Admin-Utilities - Electric	4,305	7,500	5,000	5,000	-
Wastewater/Admin-Postage	675	895	675	700	25
Wastewater/Admin-Telephone	3,365	4,380	4,150	4,250	100
Wastewater/Admin-Rentals	1,464	2,970	1,500	1,500	-
Wastewater/Admin-Maint of Property & Equip	6,376	10,000	10,000	11,000	1,000
Wastewater/Admin-Contractual Services	16,407	29,230	20,500	20,500	-
Wastewater/Admin-Professional Services	3,456	13,740	18,740	18,740	-
Wastewater/Admin-Property Insurance	26,014	30,235	23,080	27,695	4,615
Wastewater/Admin-Automobile Insurance	3,305	3,970	3,345	4,015	670
Wastewater/Admin-Employee Liability	896	1,075	755	910	155
Wastewater/Admin-General Liability	4,617	5,480	3,115	3,735	620
<b>TOTAL OPERATING SERVICES</b>	<b>72,129</b>	<b>112,230</b>	<b>93,755</b>	<b>100,995</b>	<b>7,240</b>
<b>MATERIALS &amp; SUPPLIES:</b>					
Wastewater/Admin-Office & Comm. Equip	7,432	7,040	7,040	7,750	710
Wastewater/Admin-Office Supplies	3,905	5,000	5,000	5,000	-
Wastewater/Admin-Medical Supplies	102	200	200	200	-
Wastewater/Admin-Food & Clothing	556	1,600	1,600	1,600	-
Wastewater/Admin-Maint of Bldgs & Ground	2,362	3,765	3,600	4,000	400
Wastewater/Admin-Vehicle Supplies	5,200	8,030	6,600	8,000	1,400
Wastewater/Admin-Miscellaneous	37	100	500	500	-
Wastewater/Admin-Equipment & Vehicle Par	149	1,290	1,090	1,090	-
<b>TOTAL MATERIALS &amp; SUPPLIES</b>	<b>19,743</b>	<b>27,025</b>	<b>25,630</b>	<b>28,140</b>	<b>2,510</b>

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

Description	Prior Year Actual 2009	2010 Original Budget	2010 Current Estimate	2011 Requested Budget	Over or Under 2010
<b>EXPENDITURES: (CONT.)</b>					
<b>OTHER CHARGES:</b>					
Wastewater/Admin-Training & Travel	8,914	10,000	10,000	10,000	-
Wastewater/Admin-Judgements & Damages	-	500	500	500	-
Wastewater/Admin-Official Fees	350	1,200	1,500	1,500	-
Wastewater/Admin-Depreciation	30,561	20,500	20,500	22,550	2,050
Wastewater/Admin-Miscellaneous	39,688	57,000	57,000	57,000	-
<b>TOTAL OTHER CHARGES</b>	<b>79,513</b>	<b>89,200</b>	<b>89,500</b>	<b>91,550</b>	<b>2,050</b>
<b>DEBT SERVICE:</b>					
Wastewater/Admin-Interest	72,644	62,319	62,319	51,699	(10,620)
<b>TOTAL DEBT SERVICE</b>	<b>72,644</b>	<b>62,319</b>	<b>62,319</b>	<b>51,699</b>	<b>(10,620)</b>
<b>INTERGOVERNMENTAL:</b>					
Wastewater/Admin-Intergovernmental Charge	215,319	221,885	204,000	224,450	20,450
<b>TOTAL INTERGOVERNMENTAL</b>	<b>215,319</b>	<b>221,885</b>	<b>204,000</b>	<b>224,450</b>	<b>20,450</b>
 <b>TOTAL EXPENDITURES</b>	 <b>943,128</b>	 <b>925,959</b>	 <b>879,654</b>	 <b>921,334</b>	 <b>41,680</b>

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

Description	Prior Year Actual 2009	2010 Original Budget	2010 Current Estimate	2011 Requested Budget	Over or Under 2010
<b>EXPENDITURES:</b>					
<b>PERSONAL SERVICES:</b>					
Wastewater/C&M-Salaries	1,395,804	1,536,000	1,301,000	1,480,000	179,000
Wastewater/C&M-FICA	-	-	180	250	70
Wastewater/C&M-Retirement	170,922	242,000	210,000	235,000	25,000
Wastewater/C&M-Health/Life Insurance	217,023	277,000	235,000	317,000	82,000
Wastewater/C&M-Workers Compensation	93,418	121,000	95,000	110,000	15,000
Wastewater/C&M-Unemployment	-	7,000	-	7,500	7,500
Wastewater/C&M-Medicare	17,434	21,000	17,000	20,000	3,000
Wastewater/C&M-Disability	6,812	9,000	6,700	7,200	500
Wastewater/C&M-Deferred Compensation	15,939	20,000	12,000	13,600	1,600
Wastewater/C&M-Dental Insurance	1,970	3,000	2,100	2,400	300
Wastewater/C&M-Miscellaneous	5,367	4,210	4,210	4,210	-
<b>TOTAL PERSONAL SERVICES</b>	<b>1,924,689</b>	<b>2,240,210</b>	<b>1,883,190</b>	<b>2,197,160</b>	<b>313,970</b>
<b>OPERATING SERVICES:</b>					
Wastewater/C&M-Ads, Dues & Subscriptions	220	1,080	1,419	1,500	81
Wastewater/C&M-Printing	783	1,685	1,300	1,300	-
Wastewater/C&M-Utilities - Electric	259,544	275,000	265,000	292,000	27,000
Wastewater/C&M-Utilities - Gas	166	100	100	100	-
Wastewater/C&M-Utilities - Water	4,170	3,645	5,700	6,000	300
Wastewater/C&M-Postage	79	350	350	350	-
Wastewater/C&M-Telephone	8,653	10,660	11,000	13,500	2,500
Wastewater/C&M-Rentals	117,543	129,300	113,000	129,300	16,300
Wastewater/C&M-Maint of Property & Equip	417,217	385,550	500,000	500,000	-
Wastewater/C&M-Contractual Services	44,036	56,005	56,500	62,150	5,650
Wastewater/C&M-Professional Services	88,017	37,000	37,000	46,500	9,500
Wastewater/C&M-Automobile Insurance	18,180	21,820	21,690	26,030	4,340
Wastewater/C&M-Employee Liability	7,359	8,835	7,490	8,985	1,495
Wastewater/C&M-General Liability	37,559	44,665	30,775	36,930	6,155
<b>TOTAL OPERATING SERVICES</b>	<b>1,003,526</b>	<b>975,695</b>	<b>1,051,324</b>	<b>1,124,645</b>	<b>73,321</b>
<b>MATERIALS &amp; SUPPLIES:</b>					
Wastewater/C&M-Office & Comm. Equip.	16,834	25,200	24,000	25,000	1,000
Wastewater/C&M-Office Supplies	1,527	2,595	2,000	2,000	-
Wastewater/C&M-Medical Supplies	330	400	500	500	-
Wastewater/C&M-Food & Clothing	9,540	8,695	8,695	8,695	-
Wastewater/C&M-Maint of Bldgs & Grounds	32,024	44,230	40,205	40,500	295
Wastewater/C&M-Vehicle Supplies	72,477	99,170	89,000	97,900	8,900
Wastewater/C&M-Miscellaneous	176,965	200,000	180,000	180,000	-
Wastewater/C&M-Shells/Sand/Dirt/Gravel	21,036	22,500	22,500	22,500	-
Wastewater/C&M-Equipment & Vehicle Part	38,013	93,925	65,000	71,500	6,500
Wastewater/C&M-Asphalt & Filler	2,651	600	2,000	2,000	-
Wastewater/C&M-Misc. Materials	14,141	15,400	14,000	15,400	1,400
Wastewater/C&M-Tools & Equipment	24,085	68,750	36,000	40,000	4,000
Wastewater/C&M-Small Pumps/Mech.	124,617	150,000	150,000	150,000	-
<b>TOTAL MATERIALS &amp; SUPPLIES</b>	<b>534,240</b>	<b>731,465</b>	<b>633,900</b>	<b>655,995</b>	<b>22,095</b>

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

Description	Prior Year Actual 2009	2010 Original Budget	2010 Current Estimate	2011 Requested Budget	Over or Under 2010
<b>EXPENDITURES: (CONT.)</b>					
<b>OTHER CHARGES:</b>					
Wastewater/C&M-Training & Travel	11,977	12,500	12,500	12,500	-
Wastewater/C&M-Judgements & Damages	-	500	500	500	-
Wastewater/C&M-Official Fees	560	750	1,200	1,200	-
Wastewater/C&M-Depreciation	2,472,630	2,639,030	2,639,030	2,902,933	263,903
Wastewater/C&M-Loss on Deleted FA	2,187	1,250	1,250	1,250	-
<b>TOTAL OTHER CHARGES</b>	<b>2,487,354</b>	<b>2,654,030</b>	<b>2,654,480</b>	<b>2,918,383</b>	<b>263,903</b>
<b>TOTAL EXPENDITURES</b>	<b>5,949,809</b>	<b>6,601,400</b>	<b>6,222,894</b>	<b>6,896,183</b>	<b>673,289</b>

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

Description	Prior Year Actual 2009	2010 Original Budget	2010 Current Estimate	2011 Requested Budget	Over or Under 2010
<b>EXPENDITURES:</b>					
<b>PERSONAL SERVICES:</b>					
Wastewater/Trmt-Salaries	894,995	998,000	945,000	1,075,000	130,000
Wastewater/Trmt-Retirement	110,112	158,000	145,000	170,000	25,000
Wastewater/Trmt-Health/Life Insurance	128,644	175,000	148,000	195,000	47,000
Wastewater/Trmt-Workers Compensation	56,041	75,000	65,000	75,000	10,000
Wastewater/Trmt-Unemployment	-	4,000	-	5,400	5,400
Wastewater/Trmt-Medicare	12,657	15,000	14,000	16,000	2,000
Wastewater/Trmt-Disability	3,980	6,000	5,000	5,000	-
Wastewater/Trmt-Deferred Compensation	9,765	14,000	9,000	10,000	1,000
Wastewater/Trmt-Dental Insurance	770	1,000	1,000	1,100	100
Wastewater/Trmt-Miscellaneous	388	1,115	1,000	1,000	-
<b>TOTAL PERSONAL SERVICES</b>	<b>1,217,352</b>	<b>1,447,115</b>	<b>1,333,000</b>	<b>1,553,500</b>	<b>220,500</b>
<b>OPERATING SERVICES:</b>					
Wastewater/Trmt-Ads, Dues & Subscriptions	642	2,550	1,650	1,650	-
Wastewater/Trmt-Printing	-	500	550	550	-
Wastewater/Trmt-Utilities - Electric	493,292	550,000	450,000	490,000	40,000
Wastewater/Trmt-Utilities - Gas	-	50	100	100	-
Wastewater/Trmt-Utilities - Water	424	475	1,750	2,000	250
Wastewater/Trmt-Telephone	13,549	15,215	14,500	14,500	-
Wastewater/Trmt-Rentals	101,547	124,280	110,000	121,000	11,000
Wastewater/Trmt-Maint of Property & Equip	426,434	471,440	428,582	373,440	(55,142)
Wastewater/Trmt-Contractual Services	42,918	46,250	46,288	51,000	4,712
Wastewater/Trmt-Professional Services	151,372	140,000	147,000	147,000	-
Wastewater/Trmt-Property Insurance	41,943	49,860	38,445	46,135	7,690
Wastewater/Trmt-Automobile Insurance	2,479	2,975	3,170	3,805	635
Wastewater/Trmt-Employee Liability	6,113	7,340	6,060	7,270	1,210
Wastewater/Trmt-General Liability	31,233	37,130	24,925	29,910	4,985
<b>TOTAL OPERATING SERVICES</b>	<b>1,311,946</b>	<b>1,448,065</b>	<b>1,273,020</b>	<b>1,288,360</b>	<b>15,340</b>
<b>MATERIALS &amp; SUPPLIES:</b>					
Wastewater/Trmt-Office & Comm. Equip.	7,418	50,500	42,500	42,500	-
Wastewater/Trmt-Office Supplies	2,774	3,000	3,000	3,000	-
Wastewater/Trmt-Medical Supplies	371	500	500	500	-
Wastewater/Trmt-Food & Clothing	2,518	2,850	2,850	2,850	-
Wastewater/Trmt-Maint of Bldgs & Grnds	18,558	34,125	26,100	30,000	3,900
Wastewater/Trmt-Vehicle Supplies	16,807	19,155	25,875	29,750	3,875
Wastewater/Trmt-Miscellaneous	179,295	300,000	220,000	220,000	-
Wastewater/Trmt-Gravel, Sand, Dirt etc	18,001	20,500	30,000	30,000	-
Wastewater/Trmt-Equip & Vehicle Parts	30,347	75,000	65,000	65,000	-
Wastewater/Trmt-Asphalt/Asphalt Filler	9,420	750	1,000	1,000	-
Wastewater/Trmt-Lab Chemicals/Supplies	21,550	26,400	22,500	25,000	2,500
Wastewater/Trmt-Miscellaneous	82,274	98,875	86,400	95,000	8,600
Wastewater/Trmt-Tools & Equipment	8,161	27,500	25,000	25,000	-
Wastewater/Trmt-Small Tools/Mech.	9,473	30,000	30,000	30,000	-
<b>TOTAL MATERIALS &amp; SUPPLIES</b>	<b>406,967</b>	<b>689,155</b>	<b>580,725</b>	<b>599,600</b>	<b>18,875</b>

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

Description	Prior Year Actual 2009	2010 Original Budget	2010 Current Estimate	2011 Requested Budget	Over or Under 2010
<b>EXPENDITURES: (CONT.)</b>					
<b>OTHER CHARGES:</b>					
Wastewater/Trmt-Training & Travel	5,480	9,000	9,000	9,000	-
Wastewater/Trmt-Official Fees	56	750	1,500	1,500	-
Wastewater/Trmt-Depreciation	1,536,094	1,724,050	1,724,050	1,896,455	172,405
Wastewater/Trmt-Loss on Deleted FA	5,958	-	-	-	-
<b>TOTAL OTHER CHARGES</b>	<b>1,547,588</b>	<b>1,733,800</b>	<b>1,734,550</b>	<b>1,906,955</b>	<b>172,405</b>
<b>TOTAL EXPENDITURES</b>	<b>4,483,853</b>	<b>5,318,135</b>	<b>4,921,295</b>	<b>5,348,415</b>	<b>427,120</b>

**FUND NUMBER: 401**

**NARRATIVE EXPLANATION OF CAPITAL OUTLAY  
FOR REQUESTED YEAR 2011**

<b>CAPITAL OUTLAY:</b>	<b>AMOUNT</b>	<b>DETAILED DESCRIPTION</b>	<b>Sub-total</b>
<b>Equipment</b>			
Collection & Maintenance	\$ 231,000	Generator for Norco Plant (250Kw)	\$ 55,000
		Four (4) Scada Systems	\$ 26,000
		Replacement Pumps	150,000
Treatment	\$ 70,000	SO2 Chemical Feed Pump	\$ 20,000
		Process Control Equipment	50,000

**Grand Total Requested: \$ 301,000**

<b>Maintenance of Pump Stations &amp; Treatment Plants</b>	<b>\$ 4,700,000</b>	<b>Projects to be paid with proposed 2010 Revenue Bond Issue</b>
		Upgrade to the St. Charles Ridge Road Parts' House, Monsanto, Monsanto Park, and Loupe Pump Stations. (Includes two (2) force mains)
		- Improvements other Than Buildings \$ 1,505,000
		- Architectural & Engineering Fees 108,000
		- Other Fees 110,000
		Rehabilitate headworks and wet wells at Destrehan and Hahnville Treatment Plants
		- Improvements other Than Buildings \$ 2,700,000
		- Architectural & Engineering Fees 60,000
		- Other Fees 217,000

**\$ 5,001,000 Total proposed 2011 Capital Projects**

# CONSOLIDATED WATERWORKS DISTRICT NO. 1

## FUND NUMBER: 430

Description	Prior Year Actual 2009	2010 Original Budget	2010 Current Estimate	2011 Requested Budget	Over or Under 2010
<b>BEGINNING NET ASSETS:</b>					
Invested in Capital Assets, Net of Debt	15,219,996	16,272,891	17,876,824	19,990,164	
Restricted for Debt Service	1,831,538	2,541,507	1,831,538	2,094,438	
Restricted for Capital Projects	4,264,654	5,337,879	4,264,654	11,957,591	
<b>Unrestricted</b>	<b>6,689,342</b>	<b>12,699,696</b>	<b>13,818,402</b>	<b>4,027,164</b>	
<b>REVENUES:</b>					
Ad Valorem Taxes		100	100	100	-
Hazard Mitigation Grant		359,788	177,752	221,247	43,495
Bookkeeping/Adm. Charges	7,426	6,500	6,500	6,500	-
Facility, Planning, & Control Grant		140,000	315,000	-	(315,000)
Louisiana Gov. Assistance Program Grant	142,800	-	-	-	-
Office of Community Development		135,714	135,714	-	(135,714)
Water Sales	9,894,300	10,167,561	9,924,796	9,954,873	30,077
Service Fees	71,840	56,000	53,375	44,125	(9,250)
Connection Fees	124,930	124,625	124,625	124,625	-
Delinquent Charges	480,102	443,000	450,000	450,000	-
Billing Fees	236,232	235,900	235,900	235,900	-
Miscellaneous Income	39,862	29,500	29,500	29,500	-
Interest Earnings	410,894	152,900	25,500	23,750	(1,750)
Proceeds from Sale of Assets	-	5,000	30,000	5,000	(25,000)
Compensation for Loss of Assets	177,767	2,000	247,000	2,000	(245,000)
Insurance Refunds	5,500	-	-	-	-
Transfer from General Fund	8,200,000	-	-	-	-
<b>TOTAL REVENUES</b>	<b>19,791,653</b>	<b>11,858,588</b>	<b>11,755,762</b>	<b>11,097,620</b>	<b>(658,142)</b>
<b>EXPENDITURES:</b>					
PERSONAL SERVICES	4,054,656	4,612,100	4,633,010	4,823,250	190,240
OPERATING SERVICES	1,914,367	2,497,735	2,595,679	2,299,436	(296,243)
MATERIALS & SUPPLIES	1,150,279	1,390,070	1,350,470	1,652,898	302,428
OTHER CHARGES	1,320,552	1,378,084	1,378,084	1,763,084	385,000
DEBT SERVICE	1,453,359	1,395,580	1,395,580	1,369,180	(26,400)
INTERGOVERNMENTAL	112,552	125,000	125,000	125,000	-
<b>TOTAL EXPENDITURES</b>	<b>10,005,765</b>	<b>11,398,569</b>	<b>11,477,823</b>	<b>12,032,848</b>	<b>555,025</b>
<b>EXCESS (DEFICIENCY) OF CURRENT REVENUES OVER EXPENDITURES</b>	<b>9,785,888</b>	<b>460,019</b>	<b>277,939</b>	<b>(935,228)</b>	<b>(1,213,167)</b>
<b>CAPITAL CONTRIBUTIONS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>CHANGES IN NET ASSETS</b>	<b>9,785,888</b>	<b>460,019</b>	<b>277,939</b>	<b>(935,228)</b>	<b>(1,213,167)</b>
<b>ENDING NET ASSETS:</b>					
Invested in Capital Assets, Net of Debt	17,876,824	27,466,798	19,990,164	30,878,357	
Restricted for Debt Service	1,831,538	2,446,507	2,094,438	2,111,138	
Restricted for Capital Projects	4,264,654	4,111,289	11,957,591	3,602,061	
<b>Unrestricted</b>	<b>13,818,402</b>	<b>3,287,398</b>	<b>4,027,164</b>	<b>542,573</b>	

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

Description	Prior Year Actual 2009	2010 Original Budget	2010 Current Estimate	2011 Requested Budget	Over or Under 2010
<b>EXPENDITURES:</b>					
<b>PERSONAL SERVICES:</b>					
W/W - Admin - Salaries	222,471	274,000	274,000	224,500	(49,500)
W/W - Admin - FICA	531	1,000	500	500	-
W/W - Admin - Retirement	24,333	39,000	39,000	31,400	(7,600)
W/W - Admin - Health/Life Insurance	27,377	40,000	38,000	45,000	7,000
W/W - Admin - Workers Compensation	1,421	2,000	2,000	1,600	(400)
W/W - Admin - Unemployment	-	1,000	-	1,200	1,200
W/W - Admin - Medicare	2,440	3,500	3,200	3,300	100
W/W - Admin - Disability	1,234	2,000	1,500	1,200	(300)
W/W - Admin - Post-Emp. Health Care	58,789	81,000	70,000	80,500	10,500
W/W - Admin - Deferred Compensation	12,860	17,500	17,500	10,000	(7,500)
W/W - Admin - Dental Insurance	150	300	150	100	(50)
W/W - Admin - Miscellaneous	-	150	150	150	-
<b>TOTAL PERSONAL SERVICES</b>	<b>351,606</b>	<b>461,450</b>	<b>446,000</b>	<b>399,450</b>	<b>(46,550)</b>
<b>OPERATING SERVICES:</b>					
W/W - Admin - Ads, Dues & Subscriptions	3,478	5,000	5,000	5,275	275
W/W - Admin - Printing	4,958	5,450	5,950	6,450	500
W/W - Admin - Utilities - Gas	694	1,100	1,200	1,300	100
W/W - Admin - Postage	5,203	10,000	10,000	10,000	-
W/W - Admin - Telephone	32,628	45,000	45,000	45,000	-
W/W - Admin - Rentals	4,577	5,835	5,835	5,835	-
W/W - Admin - Maint of Property & Equip	19,822	13,705	13,705	13,705	-
W/W - Admin - Contractual Services	43,054	51,529	54,658	56,616	1,958
W/W - Admin - Professional Services	34,056	52,000	28,000	32,000	4,000
W/W - Admin - Property Insurance	16,256	24,200	15,500	18,600	3,100
W/W - Admin - Automobile Insurance	826	1,205	840	1,005	165
W/W - Admin - Employee Liability	675	1,031	840	1,010	170
W/W - Admin - General Liability	3,446	4,400	3,420	4,105	685
<b>TOTAL OPERATING SERVICES</b>	<b>169,673</b>	<b>220,455</b>	<b>189,948</b>	<b>200,901</b>	<b>10,953</b>
<b>MATERIALS &amp; SUPPLIES:</b>					
W/W - Admin - Office & Comm. Equip.	3,465	24,000	24,000	24,000	-
W/W - Admin - Office Supplies	4,672	6,250	6,250	6,250	-
W/W - Admin - Medical Supplies	82	150	150	150	-
W/W - Admin - Food & Clothing	594	950	950	950	-
W/W - Admin - Maint of Bldgs & Grounds	1,954	5,000	5,000	5,000	-
W/W - Admin - Vehicle Supplies	672	1,397	1,397	1,397	-
W/W - Admin - Equipment & Vehicle Parts	750	750	750	750	-
W/W - Admin - Tools & Equipment	-	100	100	100	-
<b>TOTAL MATERIALS &amp; SUPPLIES</b>	<b>12,189</b>	<b>38,597</b>	<b>38,597</b>	<b>38,597</b>	<b>-</b>

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

Description	Prior Year Actual 2009	2010 Original Budget	2010 Current Estimate	2011 Requested Budget	Over or Under 2010
<b>EXPENDITURES: (CONT.)</b>					
<b>OTHER CHARGES:</b>					
W/W - Admin - Training & Travel	6,650	9,000	9,000	10,000	1,000
W/W - Admin - Judgements & Damages	-	5,000	5,000	5,000	-
W/W - Admin - Official Fees	350	850	850	850	-
W/W - Admin - Depreciation	15,265	29,000	29,000	29,000	-
W/W - Admin - Miscellaneous	-	1,500	1,500	1,500	-
<b>TOTAL OTHER CHARGES</b>	<b>22,265</b>	<b>45,350</b>	<b>45,350</b>	<b>46,350</b>	<b>1,000</b>
<b>DEBT SERVICE:</b>					
W/W - Admin - Interest	1,385,938	1,365,838	1,365,838	1,339,438	(26,400)
W/W - Admin - Paying Agent Fees	2,000	3,500	3,500	3,500	-
W/W - Admin - Amort of Bond Issue Costs	65,421	26,242	26,242	26,242	-
<b>TOTAL DEBT SERVICE</b>	<b>1,453,359</b>	<b>1,395,580</b>	<b>1,395,580</b>	<b>1,369,180</b>	<b>(26,400)</b>
<b>INTERGOVERNMENTAL:</b>					
W/W - Admin - Intergovernmental Charges	112,552	125,000	125,000	125,000	-
<b>TOTAL INTERGOVERNMENTAL</b>	<b>112,552</b>	<b>125,000</b>	<b>125,000</b>	<b>125,000</b>	<b>-</b>
 <b>TOTAL EXPENDITURES</b>	 <b>2,121,644</b>	 <b>2,286,432</b>	 <b>2,240,475</b>	 <b>2,179,478</b>	 <b>(60,997)</b>

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

Description	Prior Year Actual 2009	2010 Original Budget	2010 Current Estimate	2011 Requested Budget	Over or Under 2010
<b>EXPENDITURES:</b>					
<b>PERSONAL SERVICES:</b>					
W/W - B&C - Salaries	362,353	337,000	316,000	341,000	25,000
W/W - B&C - Retirement	44,147	53,500	50,000	55,200	5,200
W/W - B&C - Health/Life Insurance	82,328	85,000	75,000	92,000	17,000
W/W - B&C - Workers Compensation	1,882	2,100	1,850	2,000	150
W/W - B&C - Unemployment	-	1,000	1,000	1,800	800
W/W - B&C - Medicare	4,669	5,000	4,500	5,100	600
W/W - B&C - Disability	1,998	2,500	1,800	2,000	200
W/W - B&C - Deferred Compensation	10,201	8,500	5,800	6,500	700
W/W - B&C - Dental Insurance	750	1,000	800	1,000	200
W/W - B&C - Miscellaneous	329	150	150	150	-
<b>TOTAL PERSONAL SERVICES</b>	<b>508,657</b>	<b>495,750</b>	<b>456,900</b>	<b>506,750</b>	<b>49,850</b>
<b>OPERATING SERVICES:</b>					
W/W - B&C - Ads, Dues & Subscriptions	607	985	985	985	-
W/W - B&C - Printing	28,518	36,795	36,795	36,795	-
W/W - B&C - Postage	99,185	112,650	112,650	112,700	50
W/W - B&C - Maint of Property & Equip	2,251	5,000	5,000	5,000	-
W/W - B&C - Contractual Services	19,422	40,156	43,210	43,810	600
W/W - B&C - Professional Services	30,800	42,947	42,947	43,850	903
W/W - B&C - Employee Liability	918	1,198	980	1,175	195
W/W - B&C - General Liability	4,685	7,288	4,015	4,820	805
<b>TOTAL OPERATING SERVICES</b>	<b>186,386</b>	<b>247,019</b>	<b>246,582</b>	<b>249,135</b>	<b>2,553</b>
<b>MATERIALS &amp; SUPPLIES:</b>					
W/W - B&C - Office & Comm. Equip.	9,868	39,000	39,000	39,000	-
W/W - B&C - Office Supplies	11,344	19,275	19,275	19,275	-
W/W - B&C - Food & Clothing	1,955	1,800	1,800	1,800	-
W/W - B&C - Maint of Bldgs & Grounds	132	750	750	750	-
W/W - B&C - Tools & Equipment	-	50	50	50	-
<b>TOTAL MATERIALS &amp; SUPPLIES</b>	<b>23,299</b>	<b>60,875</b>	<b>60,875</b>	<b>60,875</b>	<b>-</b>
<b>OTHER CHARGES:</b>					
W/W - B&C - Training & Travel	81	8,000	8,000	8,000	-
W/W - B&C - Depreciation	3,884	28,000	28,000	28,000	-
W/W - B&C - Miscellaneous	136,525	31,250	31,250	31,250	-
<b>TOTAL OTHER CHARGES</b>	<b>140,490</b>	<b>67,250</b>	<b>67,250</b>	<b>67,250</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>	<b>858,832</b>	<b>870,894</b>	<b>831,607</b>	<b>884,010</b>	<b>52,403</b>



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

Description	Prior Year Actual 2009	2010 Original Budget	2010 Current Estimate	2011 Requested Budget	Over or Under 2010
<b>EXPENDITURES:</b>					
<b>PERSONAL SERVICES:</b>					
W/W - Meter - Salaries	245,536	316,500	311,000	339,000	28,000
W/W - Meter - Retirement	29,965	50,000	50,000	53,500	3,500
W/W - Meter - Health/Life Insurance	26,102	47,000	48,000	60,000	12,000
W/W - Meter - Workers Compensation	13,774	18,000	19,500	21,000	1,500
W/W - Meter - Unemployment	-	1,500	1,500	1,650	150
W/W - Meter - Medicare	3,418	5,000	4,000	4,500	500
W/W - Meter - Disability	1,265	2,000	1,510	1,600	90
W/W - Meter - Deferred Compensation	1,506	2,000	3,500	4,500	1,000
W/W - Meter - Dental Insurance	570	1,000	800	1,000	200
W/W - Meter - Miscellaneous	1,008	1,200	1,200	1,200	-
<b>TOTAL PERSONAL SERVICES</b>	<b>323,144</b>	<b>444,200</b>	<b>441,010</b>	<b>487,950</b>	<b>46,940</b>
<b>OPERATING SERVICES:</b>					
W/W - Meter - Ads, Dues & Subscriptions	-	120	120	120	-
W/W - Meter - Printing	-	30	30	30	-
W/W - Meter - Rentals	2,737	3,508	3,508	3,673	165
W/W - Meter - Maint of Bldgs & Grounds	15,149	12,866	12,866	14,028	1,162
W/W - Meter - Contractual Services	4,651	5,307	5,307	5,790	483
W/W - Meter - Professional Services	1,485	2,634	2,934	2,634	(300)
W/W - Meter - Automobile Insurance	8,141	9,634	9,020	10,825	1,805
W/W - Meter - Employee Liability	724	1,032	750	900	150
W/W - Meter - General Liability	3,701	5,000	3,080	3,695	615
<b>TOTAL OPERATING SERVICES</b>	<b>36,588</b>	<b>40,131</b>	<b>37,615</b>	<b>41,695</b>	<b>4,080</b>
<b>MATERIALS &amp; SUPPLIES:</b>					
W/W - Meter - Office & Comm. Equip.	-	12,000	12,000	12,000	-
W/W - Meter - Office Supplies	1,861	1,360	1,360	1,360	-
W/W - Meter - Medical Supplies	173	350	350	350	-
W/W - Meter - Food & Clothing	221	1,250	1,250	1,250	-
W/W - Meter - Maint of Bldgs & Grounds	1,775	1,900	1,900	1,900	-
W/W - Meter - Vehicle Supplies	20,256	27,500	27,500	30,250	2,750
W/W - Meter - Miscellaneous	10,591	13,800	13,800	13,800	-
W/W - Meter - Equipment & Vehicle Parts	15,561	23,000	23,000	23,000	-
W/W - Meter - Tools & Equipment	52,013	77,500	77,500	252,500	175,000
<b>TOTAL MATERIALS &amp; SUPPLIES</b>	<b>102,451</b>	<b>158,660</b>	<b>158,660</b>	<b>336,410</b>	<b>177,750</b>
<b>OTHER CHARGES:</b>					
W/W - Meter - Training & Travel	36	3,500	3,500	8,000	4,500
W/W - Meter - Official Fees	188	400	400	400	-
W/W - Meter - Depreciation	8,689	16,000	16,000	16,000	-
W/W - Meter - Miscellaneous	-	500	500	500	-
<b>TOTAL OTHER CHARGES</b>	<b>8,913</b>	<b>20,400</b>	<b>20,400</b>	<b>24,900</b>	<b>4,500</b>
<b>TOTAL EXPENDITURES</b>	<b>471,096</b>	<b>663,391</b>	<b>657,685</b>	<b>890,955</b>	<b>233,270</b>

# CONSOLIDATED WATERWORKS DISTRICT NO. 1 DISTRIBUTION

ACCOUNT NUMBER: 430-420544

Description	Prior Year Actual 2009	2010 Original Budget	2010 Current Estimate	2011 Requested Budget	Over or Under 2010
<b>EXPENDITURES:</b>					
<b>PERSONAL SERVICES:</b>					
W/W - Dist - Salaries	873,878	971,000	1,056,000	1,020,500	(35,500)
W/W - Dist - FICA	1,013	2,000	1,000	2,000	1,000
W/W - Dist - Retirement	106,519	150,000	145,000	157,000	12,000
W/W - Dist - Health/Life Insurance	145,126	175,000	165,000	223,000	58,000
W/W - Dist - Workers Compensation	50,413	66,000	65,000	63,000	(2,000)
W/W - Dist - Unemployment	-	4,000	4,000	5,000	1,000
W/W - Dist - Medicare	10,585	13,000	12,000	13,000	1,000
W/W - Dist - Disability	4,118	5,200	4,500	5,000	500
W/W - Dist - Deferred Compensation	27,976	33,000	34,000	36,000	2,000
W/W - Dist - Dental Insurance	1,190	1,500	1,400	1,600	200
W/W - Dist - Miscellaneous	1,364	1,500	1,500	1,500	-
<b>TOTAL PERSONAL SERVICES</b>	<b>1,222,182</b>	<b>1,422,200</b>	<b>1,489,400</b>	<b>1,527,600</b>	<b>38,200</b>
<b>OPERATING SERVICES:</b>					
W/W - Dist - Ads, Dues & Subscriptions	557	720	720	720	-
W/W - Dist - Printing	90	100	100	100	-
W/W - Dist - Utilities - Electric	11,239	20,071	20,621	21,047	426
W/W - Dist - Rentals	5,960	7,615	7,615	7,946	331
W/W - Dist - Maint of Property & Equip	62,574	86,406	86,406	111,106	24,700
W/W - Dist - Contractual Services	92,322	98,135	111,885	25,800	(86,085)
W/W - Dist - Professional Services	16,512	13,000	13,000	13,000	-
W/W - Dist - Property Insurance	9,538	15,595	8,100	9,720	1,620
W/W - Dist - Automobile Insurance	8,264	11,866	11,660	13,995	2,335
W/W - Dist - Employee Liability	3,121	3,890	3,235	3,880	645
W/W - Dist - General Liability	15,902	23,691	13,285	15,940	2,655
<b>TOTAL OPERATING SERVICES</b>	<b>226,079</b>	<b>281,089</b>	<b>276,627</b>	<b>223,254</b>	<b>(53,373)</b>
<b>MATERIALS &amp; SUPPLIES:</b>					
W/W - Dist - Office & Comm. Equip.	4,098	7,500	7,500	18,000	10,500
W/W - Dist - Office Supplies	2,667	3,500	3,500	3,500	-
W/W - Dist - Medical Supplies	-	350	350	350	-
W/W - Dist - Food & Clothing	5,720	6,600	6,600	6,600	-
W/W - Dist - Maint of Bldgs & Grounds	13,298	14,000	14,000	14,000	-
W/W - Dist - Vehicle Supplies	31,938	39,600	39,600	39,600	-
W/W - Dist - Miscellaneous	186,299	201,000	201,000	211,000	10,000
W/W - Dist - Sand/Shells/Dirt/Gravel	9,854	8,000	10,500	10,000	(500)
W/W - Dist - Equipment & Vehicle Parts	40,197	46,500	46,500	52,500	6,000
W/W - Dist - Asphalt/Concrete	-	5,000	5,000	5,000	-
W/W - Dist - Lab Supplies	17,016	20,000	20,000	22,000	2,000
W/W - Dist - Chemicals	3,403	5,100	5,100	5,100	-
W/W - Dist - Tools & Equipment	56,311	55,000	55,000	65,000	10,000
<b>TOTAL MATERIALS &amp; SUPPLIES</b>	<b>370,801</b>	<b>412,150</b>	<b>414,650</b>	<b>452,650</b>	<b>38,000</b>

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**CONSOLIDATED WATERWORKS DISTRICT NO. 1  
DISTRIBUTION**

**ACCOUNT NUMBER: 430-420544**

Description	Prior Year Actual 2009	2010 Original Budget	2010 Current Estimate	2011 Requested Budget	Over or Under 2010
<b>EXPENDITURES: (CONT.)</b>					
<b>OTHER CHARGES:</b>					
W/W - Dist - Training & Travel	1,792	5,000	5,000	12,000	7,000
W/W - Dist - Judgements & Damages	4,127	7,500	7,500	7,500	-
W/W - Dist - Official Fees	921	1,200	1,200	1,200	-
W/W - Dist - Depreciation	716,895	725,000	725,000	735,000	10,000
W/W - Dist - Loss on Disposal of FA	607	-	-	-	-
W/W - Dist - Miscellaneous	-	2,000	2,000	2,000	-
<b>TOTAL OTHER CHARGES</b>	<b>724,342</b>	<b>740,700</b>	<b>740,700</b>	<b>757,700</b>	<b>17,000</b>
<b>TOTAL EXPENDITURES</b>	<b>2,543,404</b>	<b>2,856,139</b>	<b>2,921,377</b>	<b>2,961,204</b>	<b>39,827</b>

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

Description	Prior Year Actual 2009	2010 Original Budget	2010 Current Estimate	2011 Requested Budget	Over or Under 2010
<b>EXPENDITURES:</b>					
<b>PERSONAL SERVICES:</b>					
W/W - Plant - Salaries	1,210,633	1,248,000	1,277,000	1,310,000	33,000
W/W - Plant - Retirement	151,012	197,000	201,000	206,500	5,500
W/W - Plant - Health/Life Insurance	156,586	185,000	170,000	228,000	58,000
W/W - Plant - Workers Compensation	70,415	85,000	81,000	81,000	-
W/W - Plant - Unemployment	-	6,000	6,000	7,000	1,000
W/W - Plant - Medicare	11,469	15,000	13,000	15,000	2,000
W/W - Plant - Disability	4,944	6,000	4,900	5,500	600
W/W - Plant - Deferred Compensation	41,465	43,000	43,500	45,000	1,500
W/W - Plant - Dental Insurance	1,740	2,000	1,800	2,000	200
W/W - Plant - Miscellaneous	803	1,500	1,500	1,500	-
<b>TOTAL PERSONAL SERVICES</b>	<b>1,649,067</b>	<b>1,788,500</b>	<b>1,799,700</b>	<b>1,901,500</b>	<b>101,800</b>
<b>OPERATING SERVICES:</b>					
W/W - Plant - Ads, Dues & Subscriptions	1,064	2,450	2,450	2,450	-
W/W - Plant - Printing	30	100	100	100	-
W/W - Plant - Utilities - Electric	344,949	594,400	594,400	686,008	91,608
W/W - Plant - Utilities - Gas	13,037	25,125	26,500	31,355	4,855
W/W - Plant - Rentals	9,135	11,500	11,500	11,500	-
W/W - Plant - Maint of Property & Equip	288,240	276,065	526,065	330,315	(195,750)
W/W - Plant - Contractual Services	259,247	271,367	313,217	91,913	(221,304)
W/W - Plant - Professional Services	119,278	120,000	120,000	130,000	10,000
W/W - Plant - Property Insurance	226,210	357,816	217,355	260,825	43,470
W/W - Plant - Automobile Insurance	4,712	7,308	6,340	7,605	1,265
W/W - Plant - Employee Liability	4,874	6,051	5,290	6,350	1,060
W/W - Plant - General Liability	24,865	36,859	21,690	26,030	4,340
<b>TOTAL OPERATING SERVICES</b>	<b>1,295,641</b>	<b>1,709,041</b>	<b>1,844,907</b>	<b>1,584,451</b>	<b>(260,456)</b>
<b>MATERIALS &amp; SUPPLIES:</b>					
W/W - Plant - Office & Comm. Equip.	13,736	62,100	20,000	62,100	42,100
W/W - Plant - Office Supplies	8,958	13,800	13,800	13,800	-
W/W - Plant - Medical Supplies	420	1,000	1,000	1,000	-
W/W - Plant - Food & Clothing	5,863	9,200	9,200	9,200	-
W/W - Plant - Maint of Bldgs & Grounds	13,750	22,000	22,000	22,000	-
W/W - Plant - Vehicle Supplies	12,569	17,545	17,545	17,545	-
W/W - Plant - Lab/Operating Supplies	45,380	51,000	51,000	51,000	-
W/W - Plant - Sand/Shell/Dirt/Gravel	-	1,500	1,500	1,500	-
W/W - Plant - Equipment & Vehicle Parts	30,854	26,000	26,000	26,000	-
W/W - Plant - Asphalt/Concrete	1,097	3,000	3,000	25,000	22,000
W/W - Plant - Lab Supplies	64,799	50,000	50,000	50,000	-
W/W - Plant - Chemicals	397,009	407,643	407,643	428,221	20,578
W/W - Plant - Tools & Equipment	47,104	55,000	55,000	57,000	2,000
<b>TOTAL MATERIALS &amp; SUPPLIES</b>	<b>641,539</b>	<b>719,788</b>	<b>677,688</b>	<b>764,366</b>	<b>86,678</b>

CONTINUED

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

Description	Prior Year Actual 2009	2010 Original Budget	2010 Current Estimate	2011 Requested Budget	Over or Under 2010
<b>EXPENDITURES: (CONT.)</b>					
<b>OTHER CHARGES:</b>					
W/W - Plant - Training & Travel	14,175	22,000	22,000	32,000	10,000
W/W - Plant - Official Fees	2,215	2,384	2,384	4,884	2,500
W/W - Plant - Depreciation	408,152	475,000	475,000	825,000	350,000
W/W - Plant - Miscellaneous	-	5,000	5,000	5,000	-
<b>TOTAL OTHER CHARGES</b>	<b>424,542</b>	<b>504,384</b>	<b>504,384</b>	<b>866,884</b>	<b>362,500</b>
<b>TOTAL EXPENDITURES</b>	<b>4,010,789</b>	<b>4,721,713</b>	<b>4,826,679</b>	<b>5,117,201</b>	<b>290,522</b>

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

**NARRATIVE EXPLANATION OF CAPITAL OUTLAY**  
**FOR REQUESTED YEAR 2011**

<b>CAPITAL OUTLAY:</b>	<b>AMOUNT</b>	<b>DETAILED DESCRIPTION</b>	<b>Sub-total</b>
Cast Iron Water Main Replacement (West Bank)	\$335,000	Cast Iron Water Replacement (Westbank) LA 18, Hahnville - (Elm St. - Lowe St.) LA 18, Luling - (Barton Ave 950')	\$325,000 10,000
Canal Crossing	\$ 20,000	Move above ground canal crossing to underneath crossings (2 locations @ \$10,000 each)	
Distribution Equipment and Improvements	\$ 303,000	New WB Warehouse - Metal Building with Shelving Forklift for New Warehouse Electric Gate Actuators for rear gate by RR Tracks Remodel/Renovate old Public Works' Office (Donated to W Jack Hammer attachment for Bobcat EB Warehouse - New A/C Unit Portable Light Tower (Diesel) Set up & Instal new Distribution SCADA	\$ 200,000 25,000 10,000 25,000 6,000 6,000 15,000 16,000
Billing Equipment and Improvements	\$ 45,000	Billing equipment upgrades & replacements Replace copier for Customer ID Replace 2006 bill folding/envelope stuffer equipment	\$ 10,000 5,000 30,000
Admininstration Equipment and Improvements	\$ 22,000	Administrative equipment replacement/upgrade Replace two (2) A/C Units - WB Office	\$ 10,000 12,000
Meter Reading Equipment and Improvements	\$ 20,000	Replace vehicle: Unit 807 (2004 1/2-ton Truck with 103,836 miles)	20,000
Water Towers and Tanks	\$ 507,061	Normal equipment replacements for Tower Circulation Pum Ground Water Storage Tanks Cement Driveway for Montz Tower Cement Driveway for Taft Tower Chlorine Meters for Towers (5 @ \$5,000 each)	\$ 30,000 \$ 436,061 8,000 8,000 25,000
Water Treatment Plant Improvements	\$ 425,000	Replace Roof - West Bank A Plant Electric Actuated Valves for Filter Controls - WB B Plant Camera Security System - EB River Dock Replace Motor Control Center - EB C Plant Replace Transfer Switch - WB C & D Plants New Shed to cover ammonia storage tank -EB Plant Replace filter under drains - WB B Plant Analytical & normal equipment replacement (WB) Analytical & normal equipment replacement (EB)	\$ 25,000 10,000 10,000 15,000 35,000 10,000 200,000 60,000 60,000

**Grand Total Requested:****\$ 1,677,061**

CONTINUED

**CONSOLIDATED WATERWORKS DISTRICT NO. 1**

**FUND NUMBER: 430**

**NARRATIVE EXPLANATION OF CAPITAL OUTLAY  
FOR REQUESTED YEAR 2011**

<b>CAPITAL OUTLAY:</b>	<b>AMOUNT</b>	<b>DETAILED DESCRIPTION</b>	<b>Sub-total</b>
<b>CAPITAL: (CONT.)</b>			
<b>Partially-Funded Projects:</b>	<b>\$ 1,925,000</b>	<b>Projects to be paid for by Facility, Planning &amp; Control Grant:</b>	
		Repair and repaint East Bank C Clarifier	\$ 1,750,000
		2010 - \$140,000 grant for engineering	
		West Bank Ground Storage Tank	175,000
		2009 - \$175,000 grant for engineering	
		Construction Estimate: \$1,642,400	
	<b>\$ 3,602,061</b>	<b>Total proposed 2011 Capital Projects</b>	