

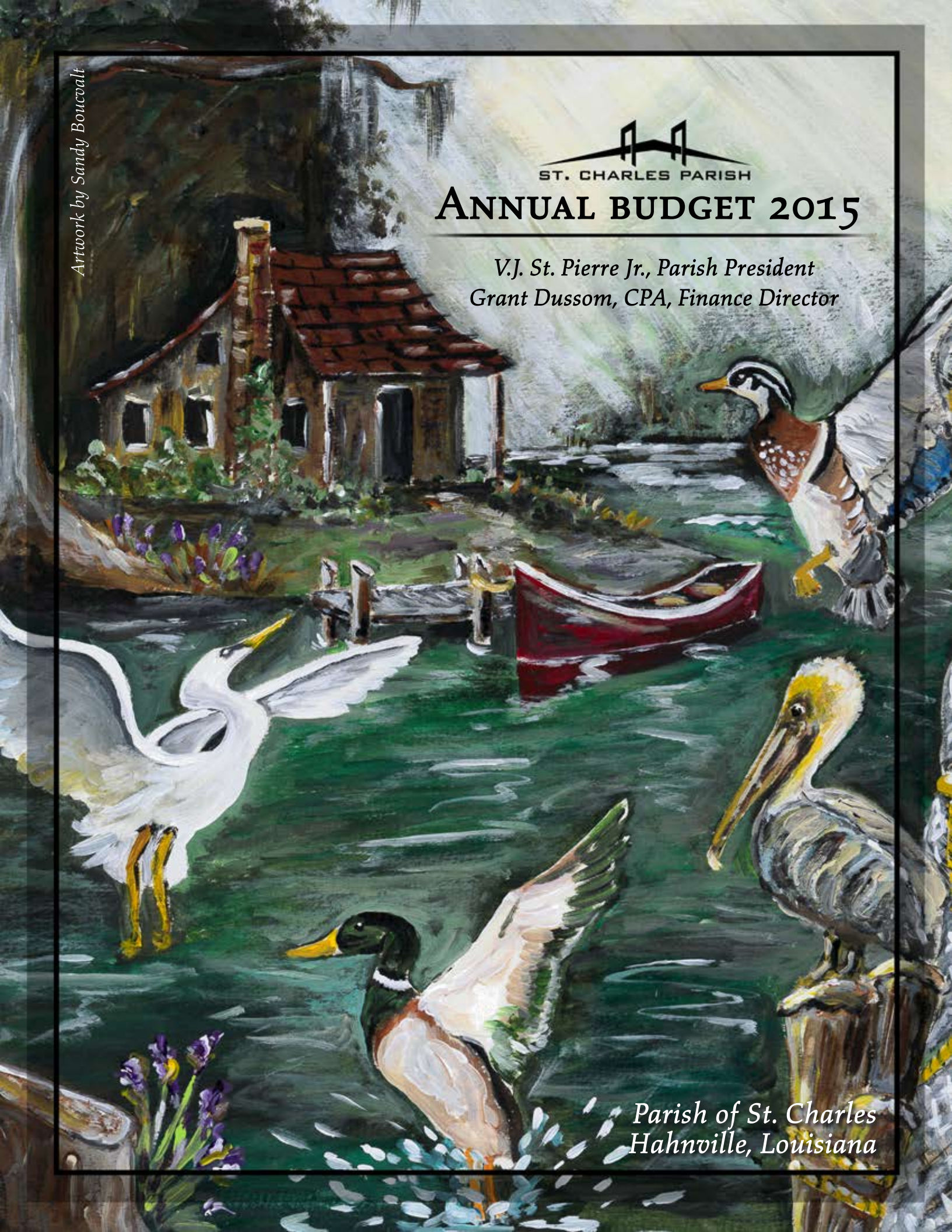
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ANNUAL BUDGET 2015

*V.J. St. Pierre Jr., Parish President
Grant Dussom, CPA, Finance Director*

*Parish of St. Charles
Hahnville, Louisiana*





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**St. Charles Parish Council
Louisiana**

For the Fiscal Year Beginning

January 1, 2014

Jeffrey R. Emswiler

Executive Director

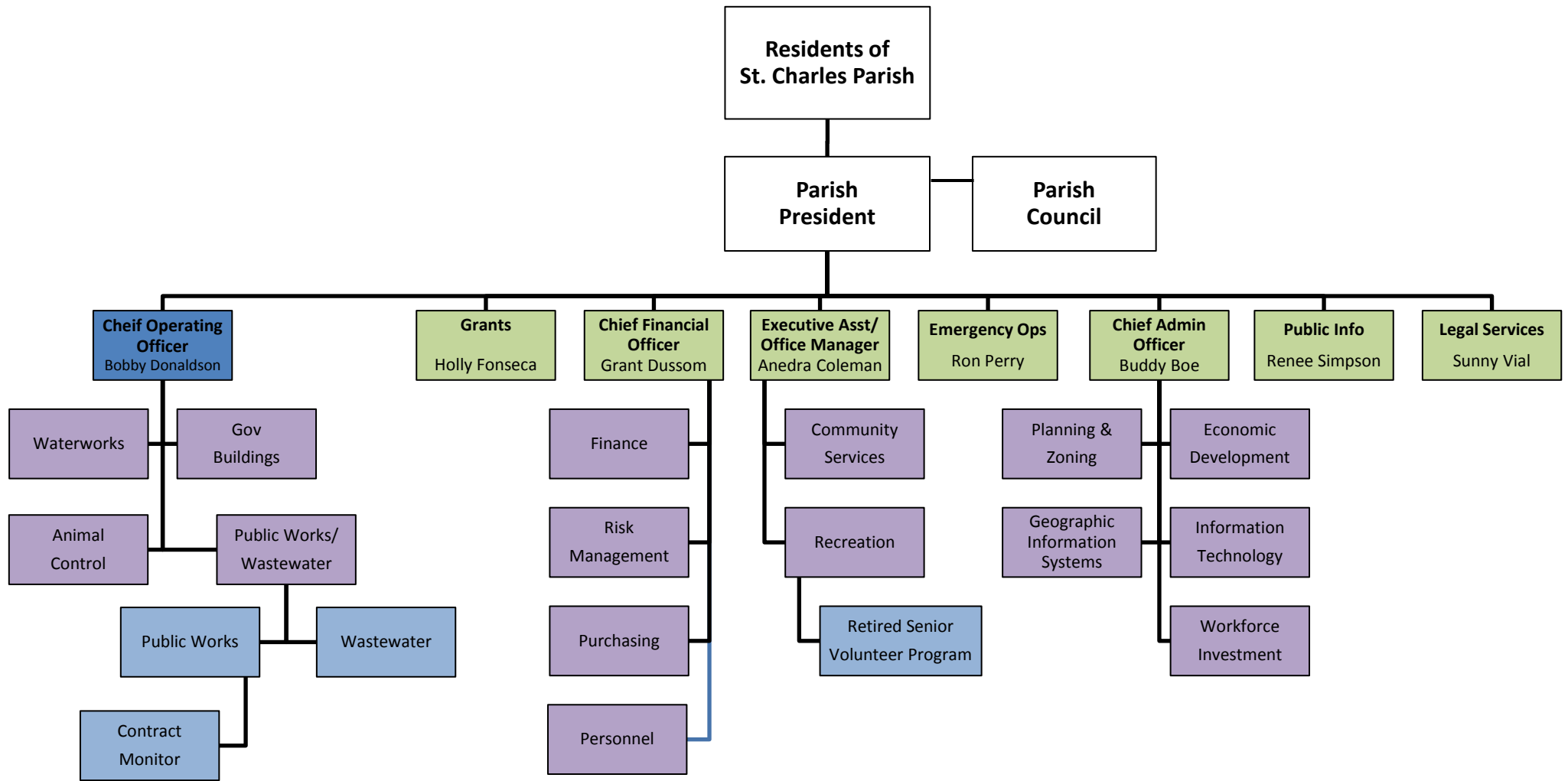
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St. Charles Parish Organizational Chart



Legend

- Chief Operating Officer
- Executive Staff
- Departments
- Sub Departments

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 2015 Annual Operating Budget was as follows:

Date	Action
June 9, 2014	Instructional letter forwarded to departments by CFO.
July 1, 2014 – July 31, 2014	Conduct Department Budget meetings to formulate the Proposed 2015 Parish Budget Requests.
July 21, 2014	District and Agency Proposed Budgets due.
August 4, 2014	Begin inputting Proposed 2015 Consolidated Operating and Capital Budget data into the computer system.
August 27, 2014	Present Preliminary Budget Draft to the Parish President.
September 19, 2014	Fax Notice of Availability of Proposed 2015 Budget to Newspaper for Public Inspection.
September 19, 2014	Budget Ordinance and Summary to Council Secretary for introduction on October 6, 2014 Council Meeting. Provide a PDF copy of the Proposed Budget to the Council for review. Parish Council Meetings on October 6 and 20 will announce Public Hearing dates for the Public Hearings of the 2015 Budget. All are invited to attend.
September 25, 2014	Public Notice of Availability of Proposed 2015 Budget for Public Inspection, Ordinance and Budget Summary. Post a copy of the Budget on the Parish website as well as links to the document from the Parish Facebook Page. Copies will also be placed in the East and West Bank Public Libraries for public inspection.
October 21, 2014	Parish President formally presents the 2015

	Proposed Parish Budget to Council.
October 21, 23 and 28, 2014	3 Required Budget Hearings open to the public to be held on: October 21, 2014 – 8:00am – Council Chambers October 23, 2014 – 6:00pm – Council Chambers October 28, 2014 – 6:00pm – Council Chambers
November 3, 2014	Council Approval of Budget.
January 1, 2015	Effective Date of current expense budget.

When budget-request packets were sent to the various departments and agencies in June 2014, 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 2015 budget requests. Special revenue fund requests are limited by the level of resources available from their dedicated revenues.

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

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

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

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

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

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

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

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

Balancing the Budget

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

The calculation of operating revenues will exclude non-recurring or unstable collections. Recurring subsidies from other funds, in which the expenditures are built into the base operating budget for the fund providing the source, will be considered operating revenues. Operating expenditures will include personal services, supplies, contractual services, transfers out, and capital outlay. The Parish will avoid budgetary

and accounting procedures that balance the current budget at the expense of future budgets. The budget will remain balanced throughout the year.

Budgetary Structure

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

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

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

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

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

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

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

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

Financial Policies

Auditing, Accounting and Financial Reporting

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

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

Basis of Accounting

All governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance

sheet. Operating statements of these funds present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Governmental funds are maintained on the modified accrual basis of accounting.

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

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

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

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

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

Budgetary Accounting

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

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

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

Debt Issuance and Cash Management

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

The Parish will use 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 to and from which disbursements are made. Under state law, the Parish may deposit funds in demand deposits, interest bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having principal offices in Louisiana. Under state law, these deposits must be secured by federal deposit insurance or the pledge of securities owned by the bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the bank. Certain pledged securities are held by the Parish's agent in the Parish's name.

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

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

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

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

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

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

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

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

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

Debt Level and Capacity

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

The outstanding bonds secured by ad valorem taxes consist of general obligation bonds. These bonds totaled \$14,875,000 as of 12/31/13. 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, 2013 was \$130,213,415.

Investment Policy

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

Revenues

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

Fees and Charges

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

Expenditure Policies

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

Fund Balance

The Parish will maintain an appropriate level of financial resources to protect against reducing service levels or raising taxes and fees because of temporary revenue shortfalls or unpredicted one-time expenditures. Fund Balance is defined as the difference between the assets and liabilities in a governmental fund and a designation of Minimum General Fund-Fund Balance will be made at the end of each year equal to at least 5% of total Governmental Funds budgeted appropriations with a bottom line reserve of \$7 million. Consideration will be given to cash resources available to the fund when determining designations. On November 21, 2010, the St. Charles Parish Council adopted an ordinance requiring a minimum General Fund Balance of 5% of total budgeted governmental expenditures or a minimum \$7 million fund balance, whichever is greater, be maintained for the Parish at all times. As total Governmental Expenditures are budgeted to be \$135,039,382 for 2015, the minimum reserve for the General Fund is therefore set at \$7 million. The actual budgeted General Fund Balance for 2015 is \$7,321,403.

Reporting Entity

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

The basic criterion for determining whether a governmental department, agency, institution, commission, public authority, or other governmental organization should be included in a primary governmental unit's reporting entity for basic financial statements is financial accountability. Financial accountability includes appointment of a voting majority of the organization's governing body and the ability of the primary government to impose its will on the organization or if there is a financial benefit/burden relationship between the primary government and the other organization. In addition, an organization that is fiscally dependent on the primary government or has a potential to provide specific financial benefits to the primary government should be included in the reporting entity.

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

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

1. St. Charles Parish Communications District

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

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

The Library Service District was established by parish ordinance on November 9, 1948, under the provisions of Louisiana Revised Statute 25:211. Funding is provided from ad valorem taxes, state

aid, state grants, and book fines. Expenditures are restricted to library services. A five-member board of control, appointed by the same elected Council that governs the Parish, governs the library. The district's board is not the same as the elected Parish Council, and it does not provide services only to the Parish government. The district is fiscally dependent upon the Parish Council because it cannot levy taxes or issue bonded debt without approval by the Parish Council. It is reported as a discretely presented component unit. The library does not issue separate financial statements. It has a fiscal year ending December 31.

3. St. Charles Parish Hospital Service District

This special district provides hospital services to St. Charles Parish citizens. The Council appoints the board members of the Hospital Service District and can remove them at will. While the District is responsible for obtaining voter approval for the levy of taxes or debt issuance, all related Louisiana State Bond Commission approvals must be obtained through the Parish. For these reasons, the Parish has the ability to impose its will on the District.

St. Charles Parish Hospital Service District has a fiscal year ending on July 31. Separate audited financial reports containing additional information that may be required of the District, can be obtained from *LaPorte, Sehrt, 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, 2013.

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

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

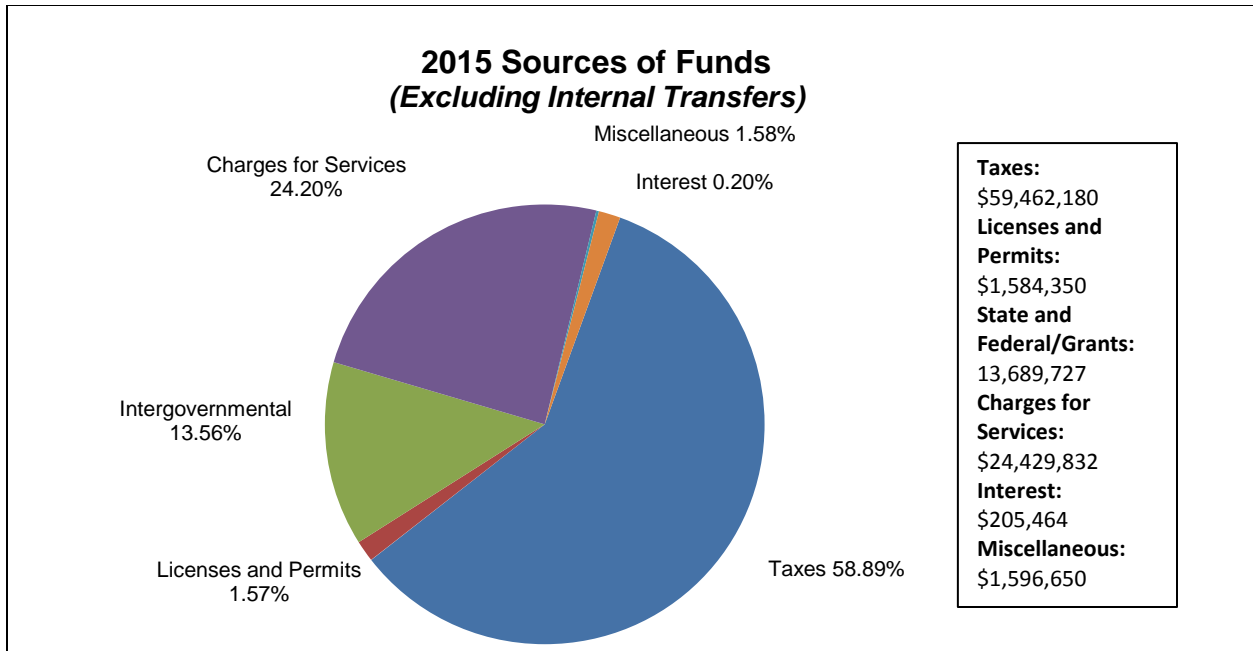
Total sources of governmental fund revenue, excluding transfers and internal charges, reflect an overall decrease for 2015 of 11% as compared to the 2014 original budget. The decrease is due to the completion of several grant projects in 2014, and thus the funding associated with them. The following is a general overview of revenues, along with detailed discussions for the more significant items.

The Parish anticipates a slight increase in Sales Tax revenue for 2015 as well as Ad Valorem tax revenue. Note, in August of 2014, the Parish successfully lowered the Ad Valorem millage for the Parish Sewer Bonds by .4 mills, which causes total ad valorem revenue to show a decrease from prior year, but for those millages that remained the same, the tax revenue is budgeted to increase in 2015.

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

A comparison of 2014 Projected Ending and 2015 Budgeted total sources of funds (excluding internal transfers) are as follows – Note this includes both Governmental Funds and Proprietary Funds:

	2014 Budget	% of Total	2015 Budget	% of Total	% Inc./Dec from Prior Year
Taxes	59,982,482	52.74%	59,462,180	58.89%	-0.87%
Licenses & Permits	1,731,800	1.52%	1,584,350	1.57%	-8.51%
Intergovernmental	25,398,491	22.33%	13,689,727	13.56%	-46.10%
Charges for Services	24,001,675	21.11%	24,429,832	24.20%	1.78%
Interest	207,774	0.18%	205,464	0.20%	-1.11%
Miscellaneous	2,402,506	2.11%	1,596,650	1.58%	-33.54%
Total	113,724,728		100,968,203		-11.22%



Taxes

The taxes revenue category includes ad valorem, sales, alcoholic beverage taxes, airport expansion agreement, and cable franchise taxes. With internal charges between funds excluded, taxes account for approximately 58.89% of total sources in the 2015 budget, as shown above.

Taxes, along with their associated interest and penalties, are projected to generate \$59.4 million of the total \$101 million generated externally in the 2015 budget.

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

History of Tax Collections					
	2009	2010	2011	2012	2013
Ad valorem	\$21,457,700	\$22,835,369	\$22,137,484	\$23,765,758	\$24,732,161
Sales	32,710,536	28,288,787	34,268,437	41,172,766	35,144,273
Alcoholic Beverage Tax	52,382	50,737	45,892	50,889	48,1668
Airport Expansion Agreement				1,381,602	296,893
Cable TV franchise tax	638,467	666,451	695,297	732,794	767,347
Total	54,859,085	51,841,344	57,147,110	67,103,989	61,422,342

Ad Valorem Tax

Although ad valorem (property) taxes within the parish witnessed modest growth from 2008 through 2010, due to a large amount of inventory coming off the tax rolls, the Parish witnessed a loss of property tax revenue collected in 2011 of approximately \$700,000 across its taxing districts. Ad Valorem revenues rebounded from the 2011 deficit, putting the revenue stream back on track with its original steady, but slight increases from year to year. The 2014 tax roll for St. Charles Parish has an assessed valuation of \$1.63 billion. Of this amount \$98.4 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 2012 the most recent year of reassessment. In 2012 the Parish Council elected to roll back the millage rates for the Parish General Alimony Tax to 3.17, which it currently stands at for 2015. The authorized maximum millage is 3.21 mills until the next reassessment in 2016.

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 2014 Millage	Approved 2015 Millage
General Parish Tax	3.17	3.17
Parish Recreational Program	2.97	2.97
Parish Council on Aging	0.96	0.96
Mosquito Control	1.10	1.10
Public Library Maint. & Operations	4.45	4.45
Road Lighting	1.45	1.43
Health Unit	0.64	0.64
Public Roads	5.94	5.94
Fire Protection	1.53	1.53
E-911 Tele Ser M&O	0.99	0.99
Parish Sewer Bonds	2.60	2.20

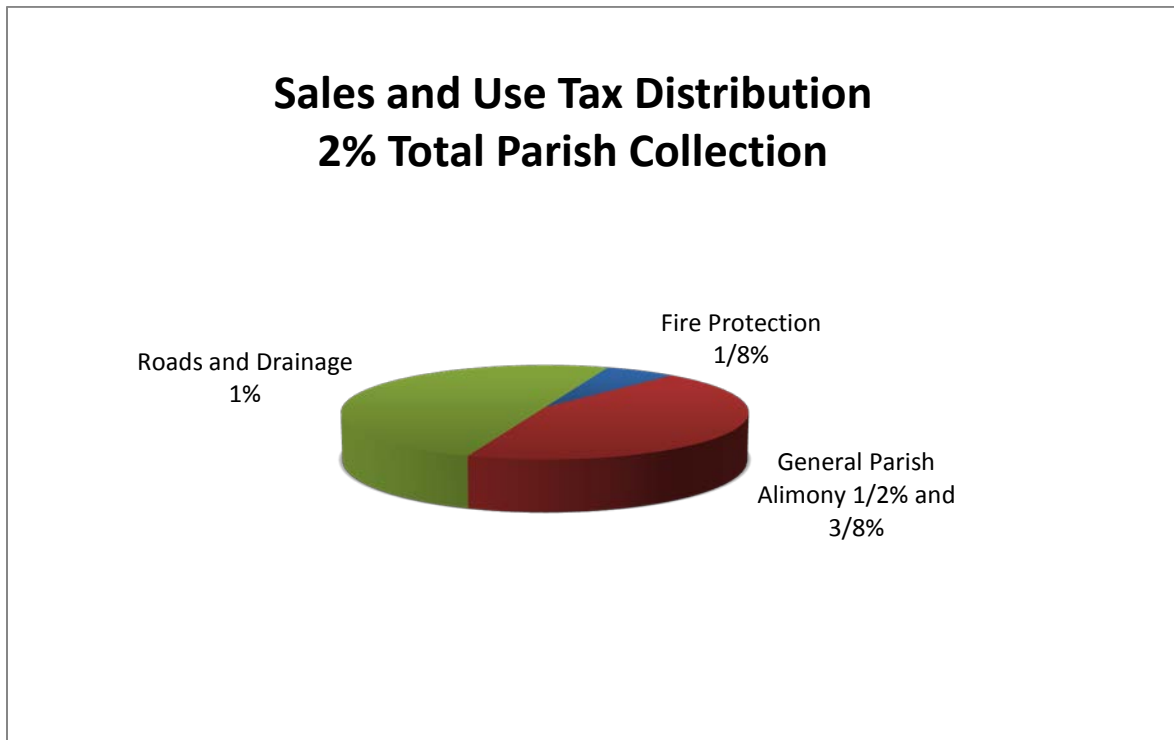
Sales Tax

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.

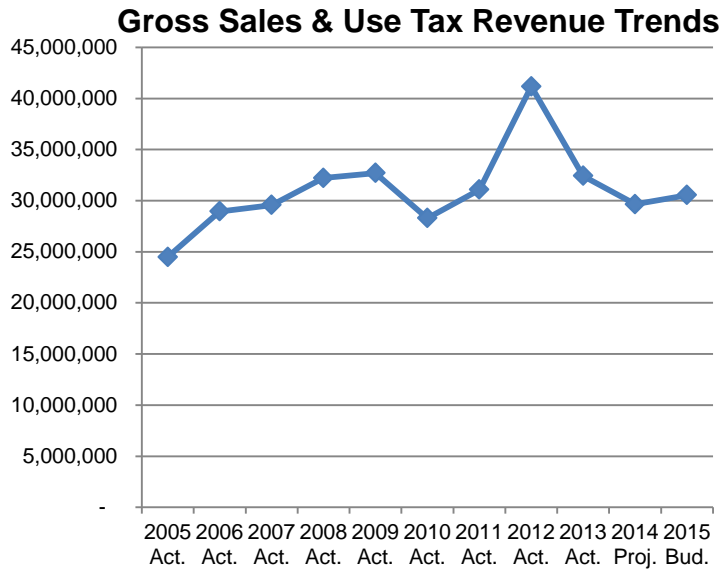
The one percent sales tax ordinance stipulates that the proceeds derived from the tax must be used for the purpose of constructing, acquiring, improving, operating, and maintaining drains, drainage canals, pumps, and pumping plants, dykes, and levees, and related machinery and equipment; and opening, 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, not on extraordinary scenarios such as Hurricane Katrina. Sales tax revenue dropped dramatically in 2010 for the Parish General Fund, Roads and Drainage and Fire Protection Sales taxes from the record highs reached in 2009, rebounding slightly in 2011, but in 2012, record highs were again reached. 2012 Sales taxes alone increased nearly 24% from 2011, the

highest increase in the Parish’s history. Sales taxes, did however are expected to rebound in 2015, with an overall budgeted increase of nearly \$1 million from 2014. It’s still well under the record highs reached in 2012, but definitely a positive for the Parish as Sales taxes begin to trend back upwards.



In forecasting our Sales tax revenues, whenever we witness large upswings in taxes, we have always put those additional funds towards one time capital projects, such as our newly completed Community Center and our new Emergency Operations Center, both of which would not have been possible without the activity of 2011 and 2012. For the current year however, with Sales tax levels only slightly increase, large capital projects will have to be placed on hold, aside from those related to the Westbank Hurricane Protection Levee – the top priority for the Parish.

The 2015 estimate of sales taxes totals \$30,547,101. 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. For 2015, these funds represent approximately 13.5% of the Parish Governmental Funds total revenue, down 46% from 2014. With the majority of this funding being in the form of FEMA Hazard Mitigation Grants for various Public Works and Emergency Preparedness projects, most of which were completed in 2014, a large decrease is expected for 2015 as a result of project completions. As these funds are determined by outside sources, i.e. the particulars of which are found in the grant documents/agreements, Intergovernmental revenues can fluctuate from year to year depending on Grant awards.

Charges for Services

Consolidated Waterworks and Wastewater District No. 1

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

Sewer User Fee

The sewer user fee is estimated to produce \$8.2 million in 2015. This fee provides for capital the operation and maintenance of the sewerage system. The user fee is based upon the amount of wastewater discharged by a residence or business. Only half of the Wastewater rate adjustments recommended by the 2005 and 2006 Wastewater rate studies were implemented and as a the Wastewater system has not reached the full 15% residual needed to be financially sustainable. This has caused a corresponding decrease in the Wastewater Funds unreserved net assets. However, in July 2014, the administration implemented the third Fifty-Seven cent per one thousand gallons used Wastewater rate adjustments. As operational expenses continue to mount for the Wastewater Department with a growing need for capital improvements to the system, it is apparent that alternative revenue streams must be identified to reach a balanced budget and provide funding for capital improvements. It is the goal of this administration to place this department on a path to financial solvency that includes major capital improvement upgrades.

Over the past several years, the Wastewater Funds unreserved net assets have depleted significantly which has resulted in a cash shortage for capital maintenance and improvements. St. Charles Parish however was approved for a \$6.5 million, 0.95%, 20 year, DEQ loan in 2011, which has provided much needed funding for significant capital improvement to the Wastewater department, specifically to its two Treatment Plants located on the East and West Bank of the Parish, as well as vital upgrades to six of its major sewer lift stations. As of September 19, 2014, the department has utilized \$4.6 million of the total \$6.5 million, with the remaining \$1.9 million to be utilized in the remainder for 2015.

Although the rate increases implemented over the past three years provided some help, the Department continues to operate at a substantial loss. For the 2015 Budget, \$1,000,000 is budgeted as a transfer from the General Fund to Wastewater to help pay for operations. The Administration is currently reviewing possible revenue streams that may include annually adjusted rates, a separately funded wastewater capital improvements fund, and the continued implementation of the Non-Domestic Sewer Program. The current estimates for additional revenues provided by the Non-Domestic Sewer Program are \$250,000 for 2015 which is expected to double in 2016.

Waterworks User Fee

The water works user fee is estimated to produce \$9.5 million in 2015. This fee, along with Service Fees, Collection fees, Delinquent Charges, Billing Fees, as well as Hazard Mitigation grants, will provide for capital improvements and the operation and maintenance of the Water system. The Department of Waterworks is also facing ever increasing regulations and cost of doing business. While the department continues to maintain all water quality standards set by the State of Louisiana and achieve national recognition, additional revenue must be identified to maintain our system. For 2015, total expenditures are budgeted to be approximately \$2,060,053 over estimated revenues. The department is currently seeking studies from 3rd parties regarding a possible rate adjustment to bring in adequate revenues to cover this vital department's maintenance and operations as well provide funding for capital outlay.

Solid Waste Collection and Disposal Fee

This revenue is derived from the residential solid waste collection and disposal fee. The total revenues from solid waste user fees are expected to be \$3.7 million in the year 2015 and are accounted for in a separate Enterprise Fund (Solids Waste Collection and Disposal Fund). In April of 2014, St. Charles Parish reached an agreement with our Solid Waste Provider to increase their contract by \$1.57 per residential unit. To compensate for this increase, the Parish will begin a series of three \$.45 cent rate increases in 2015 and conclude in 2017. Since agreeing to this increase, the number of complaints regarding our provider has decreased dramatically while their quality of service has increased exponentially. The fund balance within Solid Waste remains healthy and as such, a rate increase was not necessary for 2014. On a positive note, even with this \$1.57 increase, our contract still remains one of the lowest prices in the state and much lower than any of our neighboring parishes.

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 2015 General Fund includes the use of \$23.3 million of fund balance. The 2015 General Fund includes \$24.8 million as a source to provide for capital improvements and capital outlay, \$16 million of which are transfers related to construction of the West Bank Hurricane Protection levee as well as capital projects for the Recreation department and a \$1 million transfer for operating the Wastewater department. These transfers represent approximately 33% of total General Fund sources. The projects funded through fund balances are detailed in the Budget Message.

The 2015 Special Revenue Funds (in aggregate) include the use of \$10.6 million of fund balance mainly as a source to provide for capital improvements and capital outlay. Capital Outlay represents approximately 27% 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 2015 Parish Transportation fund includes the use of \$74,800 of fund balance, or 14% of its fund balance, which is primarily attributed to the 2015 Road Maintenance Program. The 2015 Road Lighting Fund includes is projected to show an increase of \$98,170 to its fund balance. This fund is used primarily as a source to provide for electricity for the street lights throughout the Parish. The 2015 Roads and Drainage Fund, the largest of the Parish's special revenue funds, includes the use of \$10.1 million or 62% of its Fund balance mainly as a source to provide for capital improvements and capital outlay. For 2015, it is estimated that approximately \$14.9 million worth of capital projects will be started and or completed, on top of the \$34.2 million worth of capital projects expected to be completed by the end of 2014, thus bearing a heavy burden on Roads and Drainage's fund balance. Projects of this size cannot be sustained for much longer unless alternate sources of funding can be acquired. The main options for the Parish, should it continue to ramp up capital projects in its Drainage department would be to go out for a bond issue, but at this point in time, going out for a bond issue for capital improvements is not projected to be a choice, at least for the near future. The Parish wants to maintain a secure enough fund balance in its Special Revenue Roads and Drainage Fund, while still being able to complete capital projects. Over the past few years, capital projects in the Parish has increased dramatically, which is directly attributed to the increase in Sales Taxes witnessed as a result of Hurricane Katrina and most recently due to the large plant expansions that took place within the Parish in 2011/2012. In keeping with the Parish plans for temporary increases, the Parish will continue to only pursue one time capital projects that any additional funds can be best used for. The Parish expects a continuing tapering off of Capital projects in the next few years especially considering the current state of the national economy, which is also why going out for any sort of bond issue to fund significant capital projects is on hold at this time.

The Parish Recreation fund includes the use of \$139,870 or 72% of its fund balance, mainly as a source to provide much needed services to the Parish as well as capital outlay. With Recreation, along with Roads and Drainage utilizing greater than 60% of their own Fund balance to operate their programs, additional funding sources will need to be found or services will need to be cut. As the Recreation department currently has no funding for Capital Outlay, a transfer of \$1,150,000 from the General Fund to Recreation for Capital Outlay has been budgeted for 2015, but transfers for capital projects every year cannot continue, especially considering the \$1.5 million transfer from 2014 that will take place by year end.

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

On November 22, 2010, the St. Charles Parish Council adopted an ordinance establishing a minimum General Fund Balance of 5% of total budgeted governmental fund expenditures for the succeeding year be maintained at all times with a base reserve of no less than \$7 million within the General Fund. Included in the 2015 Budget is an ending General Fund Balance of \$7.3 million, which is approximately \$321 thousand over the base reserve. This projected ending fund balance will be required to be monitored throughout the 2015 year so as to not drop below the newly enacted bottom line reserve.

Capital Projects

As previously discussed, with the increases in sales tax revenue witnessed over the past several years, thus providing additional one time revenues which may or may not have been anticipated, the Parish has thus employed a method of accomplishing one time capital projects via the additional funds collected. The major capital projects by department are listed throughout the budget after each account's budget summary. As there are too many projects to discuss, this area will be devoted entirely to those large one time projects by fund, therefore each project discussed will be broken down by fund below, i.e. General Fund, Special Revenue Funds, Capital Project Funds, and Enterprise Funds.

General Fund Capital Projects:

For 2015, there are approximately \$3.8 million of Capital Projects budgeted, the largest of which are the \$800,000 for the purchase of the Madere's Garage Building for much needed office space and parking, \$373,500 for a new generator for the Animal Shelter, \$335,000 to construct the new Killona Community Center, and \$349,874 for a new Mobile Communications Unit for the Emergency Operations Department. The remaining projects for 2015 within the general fund represent the normal year to year projects and thus can be located behind each summary.

Special Revenue Funds – Capital Projects

For 2015, there are approximately \$17.1 million of Capital Projects budgeted for all Parish Special Revenue funds. The majority of these projects are budgeted in the Parish's Roads and Drainage Fund, which also represents the Parish's largest department, Public Works. The Road's and Drainage Fund accounts for approximately \$14.9 million of the total budgeted capital outlay for the Special Revenue Funds. As significant detail is provided in the budget books on the specific projects this total represents, similar to the General Fund capital projects, specific attention will only be given to the larger projects in this section.

The Road's and Drainage fund is separated into four accounts: Flood Control, Paved Streets, Sidewalks and Crosswalks, and Drainage, with Drainage being the largest. The significant capital projects can be found in Paved Streets, Sidewalks and Crosswalks, and of course Drainage. The largest capital project in Paved Streets is \$950 thousand set aside for 2015 Road Maintenance Contract; the Parish Transportation Fund also has set aside \$575,000 for the 2015 Road Maintenance Program, of which \$500,000 is provided via annual state funding. This program simply represents the numerous road overlay, patching and paving that the Parish performs each particular year. The largest account – Drainage has \$10.5 million budgeted for capital outlay. The majority of these projects are related to the engineering of the Westbank Hurricane Protection levee, pump station improvements, drainage improvements, and canal stabilizations, with the largest allocation being \$4.4 million for the Magnolia Pump Station for the levee. For further detail on these projects, please look under the special revenue section of the 2015 Budget book, for narrative explanations of the Capital Outlay.

The Recreation Fund is the only other Special Revenue fund with large Capital Projects. In total, the Recreation fund accounts for \$1.3 million of the total \$17.1 million budgeted for Capital Outlay in the Special Revenue Funds. The largest of the capital projects in this fund relates to \$450,000 for the Westbank Boat Launch, \$300,000 for Ashton Park Soccer Fields, and \$300,000 for the new Recreation Storage Building which will begin in 2014 and end in 2015.

Capital Projects Funds – Capital Projects

For 2015, there are approximately \$29.4 million of Capital Projects budgeted for all Parish Capital Projects Revenue funds. The majority of this amount is attributed to the West Bank Hurricane Protection Levee fund. A total of \$28.8 million is budgeted to go towards the construction of the West Bank Hurricane Protection levee. \$16 million of this total represents funds transferred directly from the Parish General Fund. The estimated total project cost is around \$150 million.

The other primary Capital Projects fund is the Parish's Front foot Assessment fund and recreation Facilities Construction fund. The Front Foot Assessment fund has \$533 thousand budgeted for the repaving of Ormond Boulevard in 2014, but that project will be pushed into 2015, while \$571 thousand is budgeted for capital outlay in the Recreation Facilities Construction fund for park improvements to Bayou Gauche, Boutte, Hahnville, Destrehan and St. Rose Parks. Both of these capital projects fund consist of funds collected from residents and or developers and the funds collected can only be used in the particular area where they were collected and for the specific projects they were collected for, in this case, concrete replacement and overlay in regards to the Front Foot Assessment fund and park improvements in the areas mentioned above for the Recreation Facilities Construction fund.

Enterprise Funds – Capital Projects

The capital projects for 2015 within the enterprise funds represent the normal year to year projects that are pursued by the Waste Water and Water Works departments, and thus can be located behind each fund's narrative capital summary.

Departmental Information

Animal Control

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

The biggest challenge facing the department is trying to accommodate the rise in the animal population within a growing parish. The department has met that challenge with the construction of a larger, state of the art animal shelter which was completed in April 2012. The new generator budgeted for 2015 will greatly assist the department, especially if the Parish witnesses a rough storm season.

Community Services

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

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

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

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

- Assistance to the poor and vulnerable populations in our community
- Self-development opportunities
- Housing improvements
- Educational and social services support

Community Service Department Program Descriptions

Home Energy Assistance

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

Emergency Assistance Programs

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

H.O.M.E Program

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

Emergency Home Repair Program

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

Weatherization Program

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

Summer Food Service Program

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

St. Rose Community Center

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

Communications District (911)

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

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

The Office of The Contract Monitor is responsible for monitoring the contracts for Solid Waste, Recycling, Mosquito Control and Street Lighting. The office was absorbed into the Parish Public Works department in early 2012. Each division of the Contract Monitor, now Public Works, is listed below:

Solid Waste (Enterprise Fund)

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

- Receiving complaint/request phone calls from parish residents
- Receiving parish website requests, reply to residents
- Logging all data into the solid waste database
- Sending daily log sheets of complaints/request to the solid waste provider via electronic mail.
- Receive feedback from solid waste provider and update database
- Daily inspections of the truck routes for missed collections and dispatch trucks
- Daily inspections of the truck routes for possible boom piles
- Assisting the solid waste provider with rerouting due to street closures
- Monitor proper truck usage at River Birch Landfill
- Review and approve solid waste provider invoice and landfill invoices
- Supervise cart deliveries and repairs

- Approve residents for handicap service; obtain proper medical paperwork and forward to solid waste provider
- Run database reports for council
- Compile monthly report for Parish President
- Organize and run special clean up routes for pre-storm events such as tropical depressions and hurricanes
- Monitor and run storm debris contract in the event of a hurricane
- Monitor and run storm debris monitoring contract in the event of a hurricane
- Monitor the recycling contract
- Receive and record all recycling request/complaints, input data
- Inspect and monitor dumpster locations for proper service
- Organize removal of dumpster overflow and distribute to empty dumpsters
- Review and approve recycle invoices
- Receive, process and close out all St. Charles Parish Council work orders in reference to recycling

Road Lighting Fund (Special Revenue Fund)

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

- Monitor the Road Lighting contract
- Receive request/complaint calls in reference to street light outages
- Input information into data system
- Forward data to proper contractor: Entergy or parish awarded contractor
- Issue purchase orders for road lighting supplies, repairs, and installations,
- Organize police detail surveillance for road lighting repairs when necessary
- Oversee special installation construction projects including recreational sites
- Review and approve all street lighting layout plans for new construction subdivisions
- Approve energizing of new street lighting through Entergy Louisiana LLC.
- Review and approve all street light deposit refunds to developers
- Review and approve all street lighting invoicing
- Receive, process and close out all St. Charles Parish Council work orders in reference to road lighting
- Organize lighting for special events such as Fourth of July events and recreational events
- Attend Entergy training and hurricane events
- Compile monthly report for Parish President's office

Mosquito Control Fund (Special Revenue Fund)

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

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

- Receive, process and close out all St. Charles Parish Council work orders in reference to mosquito control
- Compile monthly report for Parish President's office

Council Office

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

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

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

Council on Aging

The ST. CHARLES COUNCIL ON AGING, INC. is a private non-profit corporation serving as the area agency for St. Charles Parish. It is the responsibility of this agency to administer a comprehensive and coordinated service system which provides the kinds and levels of services needed by the elderly and to seek adequate resources for those services.

ST. CHARLES COUNCIL ON AGING, INC. is governed by a 13-member volunteer board of directors. A paid staff supervises and administers the services provided by the Council on Aging. There are no fees for services; however, contributions from participants are used to increase services.

A 21-member advisory council is responsible for planning and evaluating services. The ST. CHARLES COUNCIL ON AGING, INC. Area Agency on Aging provides services without regard to race, color, national origin, religion, sex, political affiliation or disabilities. ST. CHARLES COUNCIL ON AGING, INC. is an Equal Employment Opportunity Agency.

The assistant to the director has been designated to coordinate efforts to comply with Section 504 of the Rehabilitation Act of 1973.

Department of Economic Development

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

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

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

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

Department of Emergency Preparedness

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

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

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

Department of Finance

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

Grants Office

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

Department of Government Buildings

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

Legal Services

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

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

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

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

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

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

Information Technology and GIS

The Technology Office supports the different Parish offices, as well as, assists with the upgrade of the Parish wide telephone system. With so much expansion taking place and offices being relocated for more efficient operations, the Technology office is involved with providing technology services to these various locations.

Some of the Technology tasks completed in 2014 include:

- Installed IP phones at various departments and integrating with the courthouse phone system
- Began assisting both the District Attorney's office, as well as, Clerk of Court
- Upgraded and Maintained the Fiber Based DIA
- Upgraded and Maintained the Metro-E Network Circuits
- Supported parish employees through the helpdesk
- Assisted in completing technology portion of EOC and Community Center
- Maintained Remote Backups of All Critical File Systems
- Used Remote Access (WebEx) in our day to day operations

The goals for 2015 are to continue the current day to day operations and to assist with all future projects which may arise. The department is further expanding the phone system to all departments with one Phone system in mind.

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

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

Parks and Recreation

The Parks and Recreation department offers a large variety of recreational activities for youth, adults, and seniors. Recreational youth and adult activities include, but are not limited to Baseball, Softball, All Star

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

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

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

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

Personnel Office

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

Planning and Zoning

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

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

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

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

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

Public Information

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

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

Public Works – Roads and Drainage

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

The Department has 173 budgeted employees who are dedicated to providing services in the most safe, reliable, efficient manner at a minimum cost to the citizens of St. Charles Parish.

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

Public Works maintains and improves critical parish wide infrastructure such as roads, the storm water pumping network and grass cutting on parish property and right of ways. Over 195 miles of roadways of varying surfaces such as concrete, asphalt, and limestone are maintained. Public Works also maintains 48 drainage pump stations, 40 miles of major conveyance canals, and 390 miles of drainage ditches/sub-surface drainage.

- Public Works has 8 road crews, 4 crews on each side of the river, normally consisting of 5 employees in each crew. The daily activities of these crews consist of cleaning and re-digging of ditches, cleaning culverts, replacing damaged and/or undersized culverts, repairs of roadways, trimming of trees and other various maintenance activities.
- Public Works has 4 carpenter crews, normally consisting of a carpenter and a helper that work parish wide to repair and replace damaged catch basins and replace driveways associated with culvert replacements.
- Public Works has a grass cutting crew on each side of the river that normally consists of a lead person, 4 to 6 tractor operators, groundskeepers and laborers. Grass cutting is carried out on a revolving cycle approximately 10 months of the year.
- Public Works also has 6 drainage crews, 3 on each side of the river, normally consisting of 2 employees in each crew. The daily activities of these crews are to maintain approximately 95 drainage pumps in top operating order and maintain the stations and grounds surrounding the Parish's 48 pump stations.
- Public Works also staffs a projects crew that consists of a foreman, operators, and laborers to clean the major drainage canals, perform heavy lifting of equipment and pumps and to assist special project work.
- In 2013, Public Works processed eight thousand six hundred twenty four (8,624) work orders. Of these work orders the drainage, pump maintenance, and road crews completed eight thousand one hundred ninety eight (8,198) work requests. This is a ninety-five percent (95%) completion rate. The Department continues to follow up on all open work orders to either re-issue or cancel the order due to circumstances not allowing completion.
- In 2013, Public Works engineering staff processed and approved twenty seven (27) commercial developments and no residential subdivisions. All were reviewed in accordance with St. Charles Parish Code for compliance.
- The Department issued twenty seven (27) culvert permits for property access.

Capital Project Management

Public Works performs project management for all engineering and public bid contracts issued by the Department. Public works also assists other separate departments with project management services for

some of their larger projects. Our focus is to establish a well-maintained and future oriented infrastructure with emphasis on effective drainage and cost effective use of the department's financial resources. Significant achievements have been made in this area since 2008.

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

Public Works has successfully managed over 89 million dollars in capital projects since 2008:

- 55.2 million dollars in Drainage projects;
- 11.5 million dollars in Wastewater projects;
- 14.5 million dollars in Road projects; and
- 8 million dollars in projects for other various Parish departments.

Purchasing

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

Related Objectives

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

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

Retired and Senior Volunteer Program (RSVP)

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

Risk Management

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

Risk Management functions include evaluating risk continually, providing written recommendations to the Administration and Department Heads, consulting with various departments on insurance coverage, analyze and trend losses from accidents to pinpoint corrective action to prevent recurrences, appraise Parish property for insurable values using National Software Marshall and Swift(saving the Parish tens of thousands of dollars because it’s done in house), monitor and oversee insurable lawsuits until settled or closed. Risk Management is responsible for all SIR (Self Insured Retention) Fund and In House Loss Fund (absorb expected losses vs. insuring them saves money), investigates and mitigates all accidents (auto liability, property damage, & general liability, worker’s compensation) and handles all claims start to final resolution on first and third party claims. The Safety activities include sending out weekly safety topic meetings, streets and roads and park inspections, on site for large and/or deep excavations involving Parish employees, assure proper personal protective equipment.

Wastewater

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

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

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

Waterworks

St. Charles Parish Department of Waterworks has two surface treatment plants (East and West Banks) treating Mississippi River water for use by the entire parish. On average the department produces 3.2 billion gallons of water annually. The Distribution Maintenance crews are responsible for the maintenance of approximately 350 miles of piping and 2200 fire hydrants to provide potable water and fire protection to the residents of St. Charles Parish. Our Meter Readers annually read over 267,000 meters and this information is used by our Billing personnel to produce nearly 21,000 monthly bills, including sewer and garbage charges. The money from these bills is collected by our Customer Service staff and the money is used to for the operation of the Waterworks, without any sales or property taxes.

Workforce Investment Act (WIA)

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

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

- Testing and Assessment
- Job search and skills

In addition, our other services for Employers include:

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

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

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

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

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

2015 Annual Budget

Functional Units

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

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

Community Service				
Energy Assistance				
Summer Feeding				
Community Service Centers				
Community Services Subgrants				
FEMA				
CSBG - Administration				
CSBG - Program Activities				
Home Program				
Community Center				
Revitalization Fund				
Parish Farm Agent				
Economic Development				
Tourist Information Center				
Veterans Administration				
Public Housing				
Debt Service				
Transfers				



V.J. ST. PIERRE, JR.
PARISH PRESIDENT

ST. CHARLES PARISH

OFFICE OF THE PARISH PRESIDENT

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September 19, 2014

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

In accordance with Article V, Sections B and C of the St. Charles Parish Home Rule Charter, I am pleased to submit the balanced 2015 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 2015. Our community is growing 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 incorporated into this document, which are line with the goals of the Parish Council, 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 duties.

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 and meet or exceed the national standards recommended in the Recreation Master Plan.

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

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

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

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

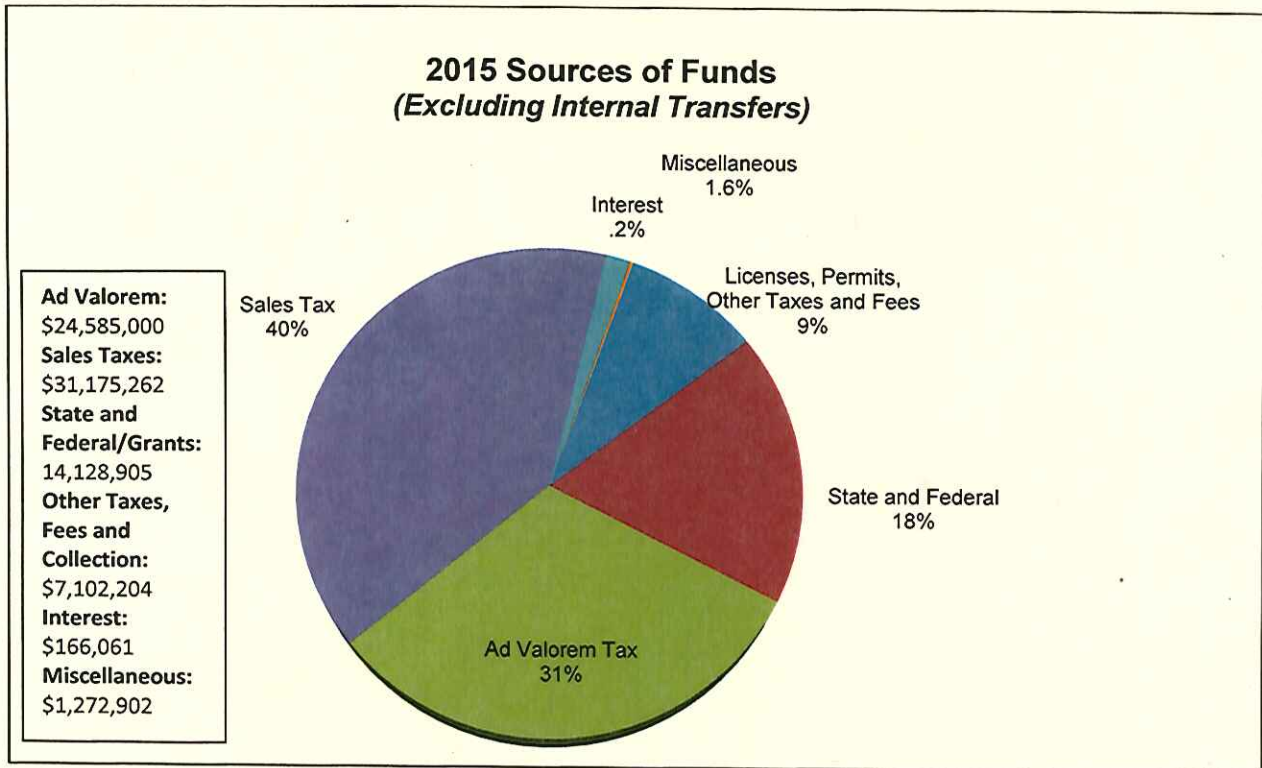
Flood and hurricane protection for the entire Parish will remain a priority to protect the lives and property of our residents.

BUDGET OVERVIEW & HIGHLIGHTS

The summary of the operating and capital budget for governmental funds for 2015 includes revenues and other financing sources of \$96,832,906 plus estimated fund balances carried over from 2014 (beginning fund balances) of \$59,460,275 and expenditures of \$135,039,382. The summary of operating and capital budget for proprietary funds includes revenues of \$24,835,269, cash expenses of \$22,609,166 and non-cash depreciation expenses of \$6,178,270.

REVENUES

Sales tax collections equal 40% of budgeted revenues, and ad valorem taxes equal 31% for governmental funds. The remaining sources of revenue for governmental funds are shown below.



User fees provide 91% of the revenues in Proprietary funds. The remaining 8% comes from transfers from the General Fund, Bond Proceeds, Grants and interest earnings.

Ad Valorem tax revenues are expected to increase approximately 2% in 2015. According the Assessor for the Parish, the ad valorem tax revenues are projected to increase significantly from 2016 through 2019, which will result in both an increase in both annual revenues and bonding capacity for capital project needs.

Over the past ten years, the Parish’s sales tax collections have varied by as much as 24.5% in the Parish’s favor as well as 27.02% against the Parish. The volatility of sales tax collections is primarily due to the varying industrial activity in the Parish and in recent years, the current state of the United States Economy. The Parish’s sales tax collection office expects a slight increase in Sales Taxes for the 2015, a definite positive for the Parish as the previous two years were met with significant decreases.

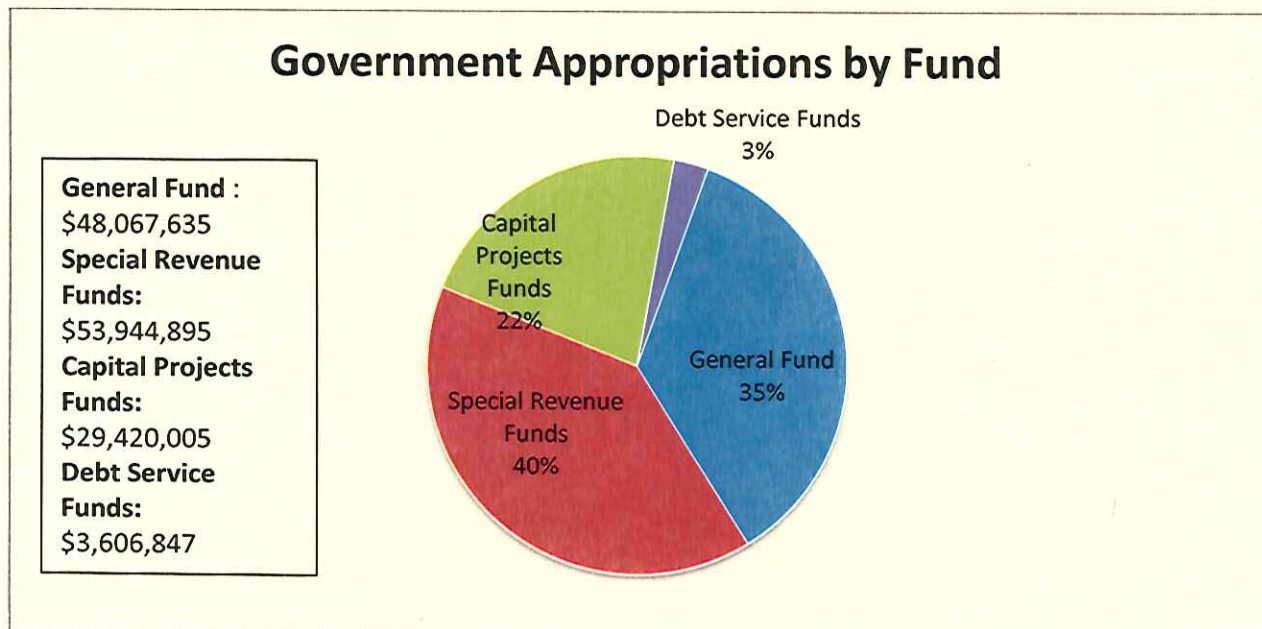
As mentioned in previous budget messages, the increasing one time trends in Sales Tax revenues cannot be relied upon year in and year out, especially considering the current state of the National Economy, thus those funds were devoted to capital projects, which are generally one time in nature, versus using the additional funds for general maintenance and operation of the Parish.

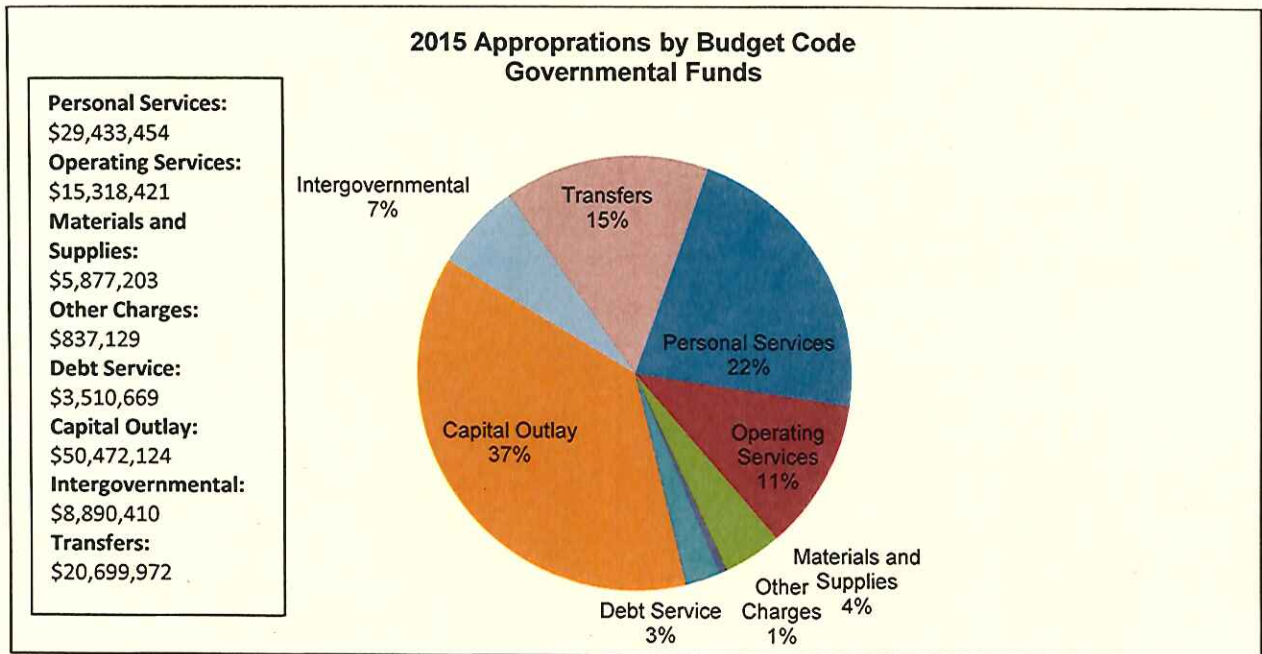
ST CHARLES PARISH HISTORY OF SALES TAX COLLECTIONS

Year		Collections	% Change
2006	Actual	28,935,942	
2007		29,571,280	2.15%
2008		32,221,164	8.22%
2009		32,710,536	1.50%
2010		28,288,787	-15.63%
2011		31,081,468	8.99%
2012		41,172,166	24.51%
2013		32,415,159	-27.02%
2014	Projected	29,654,529	-9.31%
2015	Budgeted	30,547,101	2.92%

APPROPRIATIONS:

The total Governmental Fund Budget for 2015 is \$135,039,382, which is \$3,046,611 higher than that of the 2014 budget, a total increase of 2%. The graphs below highlight the total operating appropriations. In the first graph, Governmental Funds are broken down by Functional Area- General Fund, Capital Projects Funds, Special Revenue Funds, and Debt Service Funds, whereas the second graph shows the division by budget code, i.e. Personnel, Operations, Capital Outlay, etc.





Throughout this budget message, I will make comparisons to the Parish’s 2013 financial information because it is the most recent audited financial information available. Expectations of the estimated 2014 financial information, the original 2014 budget and the proposed 2015 budget are also presented herein.

GENERAL FUND

The actual ending 2013 General Fund balance of \$41,551,046 was \$1,275,517 lower than that of 2012. The ending fund balance for 2014 is estimated to be \$30,629,185. The 2015 budget includes \$23,307,782 of expenditures in excess of revenues budgeted which will leave an ending fund balance of approximately \$7,321,403. Included in these expenditures are transfers totaling \$18,402,572. The largest transfer of \$16,017,647 is budgeted for the West Bank Hurricane Protection Levee construction fund, \$1,150,000 is budgeted for the Recreation Department and other transfers include the following operating subsidies: \$1,000,000 for Wastewater, \$175,000 for RSVP and \$59,925 for Solid Waste.

As was the case in 2013 and 2014, Year 2015’s budgeted revenues are not enough to cover the budgeted expenditures and will require the use of the accumulated fund balance from previous years. Nevertheless, several major projects have been announced by our local industries that are expected to result in considerable sales tax revenue increases in the budgets of 2016 and 2017 and will allow this and future Administrations to increase fund balances in future years.

For several years, other funds have been unable to reimburse the General Fund for indirect costs because of their financial condition. In 2014, over \$2,018,933 was not reimbursed

from Waterworks, Wastewater, Roads and Drainage, Recreation, and the Workforce Investment Act fund.

The General Fund is heavily dependent upon sales tax revenue as a funding source. Currently, forty-three percent (43%) of its revenue is derived from sales tax. Sales tax revenue can vary significantly from year to year as can be seen in the schedule above. For this reason a sufficient fund balance must be maintained in the General Fund to continue current operations during periods of economic downturn. In the best interest of the Parish, it is recommended that the General Fund' fund balance not be allowed to be reduced any further even though the Parish Council approved Ordinance No. 10-11-15 on November 22, 2010 establishing an minimum required fund balance of no less than \$7 million. In keeping the General Fund balance at \$7,321,403, it allows us breathing room in case of an emergency such as a hurricane or man-made disaster.

It should be noted that the General Fund is providing seventy-three (72) percent of the cost of the Summer Feeding Program. This program was started with Federal funds many years ago. In 2014, approximately \$22,500 was received in Federal funds and the General Fund provided approximately \$51,983 for a total cost of \$74,483.

In addition to the transfers mentioned above, the other major annual allocations included in this budget are funding of \$2,149,599 for Emergency Preparedness, \$4,904,200 for operating and maintaining general governmental buildings, \$3,466,644 for Planning & Zoning, CZM and Building Codes, \$2,085,735 for the District Attorney's Office, \$1,697,611 for the Sheriff's Office, including the feeding and housing of parish prisoners, and \$1,521,618 for 29th Judicial District court system.

The requested budget for Personal services in the General Fund is increasing approximately \$500,711, or 3.7% from the 2013 original budgeted amount, which is primarily attributed to the 2% cost of living adjustment as well as the 1% to 3% merit raises budgeted for 2015.

You will notice that the Planning & Zoning Department has budgeted for several major projects that have required considerable amounts of funding and staff time. Phase I of the Zoning Code Modernization Program, the Coastal Zone Management Plan, and the implementation of the Paul Maillard Revitalization Plan will provide the residents with a modern code, allow for streamlined coastal permitting, and bring much needed improvements to the Paul Maillard Corridor.

GASB 45

In 2004, the Governmental Accounting Standards Board (GASB) released Statement 45 (GASB 45) concerning health and other non-pension benefits for retired public employees also referred to as "other postemployment benefits" or OPEB. The Parish was required to implement this new standard in its 2008 financial statements. This rule requires the Parish to report its annually accruing cost of future health benefits for retirees whether they have provided the funds to offset

the cost or not. The premise is to identify the anticipated costs associated with the employees currently working years that will be paid out after they retire. This rule does not impose regulations on the Parish as to 'how' we should fund retiree health benefits, it does however govern the rules that auditors must follow in providing opinions on the reliability of our financial statements.

During the 2013 budget process, a portion (\$2.5 million) of the amounts actuarially determined to fund the Parish's postemployment benefits without changing those benefits was approved and a formal trust (The St. Charles Parish Retiree Benefits Funding Trust) was created. To actually fund our total obligation; the Parish would be required to reserve \$12,715,679 to reach our current obligation. Please note that the \$2.5 million start up amount was from the General Fund. For the 2015 Budget, we have allocated the annual contribution amount between each department based upon the number of employees by department. For 2015, a total of \$632,140 is in the budget as a contribution to the St. Charles Parish Retiree Benefits Funding Trust.

In addition to providing funding for the Trust each year, the administration is also currently reviewing ways to limit our future liability. Effective September 1, 2014, the Parish revised its Retiree Health Insurance Policy to state that any employee who retired on or after September 1, 2014, upon the retiree and/or an eligible spouse becoming Medicare eligible, the retiree and/or eligible spouse shall no longer be covered by the Parish's group health insurance. This change will result in significant savings to the OPEB liability over time.

SPECIAL REVENUE FUNDS

It is estimated that the fund balance of the Parish's Special Revenue Funds will decrease by approximately \$10,645,583 from the projected end result for 2014. Just as in 2013 and 2014, expected revenues budgeted for 2015 are not sufficient to cover recurring expenses and capital outlay and the accumulated fund balance is therefore being used to fund capital projects. Please note that with the recently enacted change to the Louisiana Budget Act, for all capital projects; whether or not they will be completed in one budget cycle, the full project amount must be budgeted prior to the project being let out to bid. As a result, at the beginning of each new budget cycle, those projects not completed in the previous budget cycle will be rolled into the current budget cycle via a budget amendment, thus each year the expected revenues are always less than the budgeted expenditures due to the fact that those expenditures include the full amount of a capital projects that will take several years to complete and thus their funding will be spread out over several years. Proposed capital expenditures for 2015 are approximately \$17,179,745, which is 54% less than the budgeted amount for the year ending 2014. The fund balances previously used for capital outlay have been used for drainage, road, and recreation projects.

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 were used for several of these projects; however, it does not begin to address the drainage issues in this Parish. It should also be noted that we are currently budgeting approximately \$34,263,526 of Roads and Drainage projects to be completed by the end 2014 with another \$14,936,245

budgeted for 2015. Should these projects be implemented, the unrestricted fund balance will be depleted to approximately \$5,886,600, down from the \$16,041,151 expected to remain as of 12/31/2014. Considerable funding has been budgeted to continue the permitting, design, and construction of the Westbank Hurricane Levee system. In addition, in 2013 St. Charles Parish became the governing authority of the Sunset Drainage District and has invested and budgeted over \$1.6 million in pump station improvements and equipment upgrades and in 2015 we expect to spend considerable amounts of revenues on land acquisition and associated mitigation to continue making improvements to the Sunset levee

The Roads and Drainage M&O Fund is also heavily dependent upon sales tax revenue as a funding source. Over sixty-three percent (63%) of the revenues expected in 2015 are estimated to come from sales tax. Since sales tax revenue can vary significantly from year to year, a sufficient fund balance must be maintained to continue current operations during periods of economic downturn. Spikes in Sales tax revenues cannot be relied on, therefore, it is imperative that the fund balance in this fund should be held at a level high enough to cover emergency expenditures, including flood and hurricane events, but also to help the Roads and Drainage Fund weather the storm of economic uncertainty.

A recent development concerning the documentation of best practice standards for pump stations as provided by the Federal Emergency Management Agency (FEMA) could very well result in significant costs to the Roads and Drainage Fund, which would be on a perpetual basis. Since those costs are unknown at this time and most likely, if implemented would not take effect until late 2015, the Administration has decided not to budget a general figure for these likely costs, rather we decided to keep the unreserved fund balance as high as possible to not only cover these costs but also provide a safety barrier for emergency expenditures. In addition, additional spending on the levee design, permitting, and construction is occurring at the same time as the Parish participates in the Levee Analysis and Mapping Procedure (LAMP) pilot program and appeals the FEMA Flood Insurance Rate Map. These urgent and vital projects and processes will continue to be a priority of the Departments of Public Works and Coastal Zone Management.

As the Roads and Drainage Fund represent the Parish's largest single department, it is also impacted significantly by GASB 45. The Public Works Department currently employs 173 individuals and thus stands to bear a significant portion of the \$12.7 million current obligation for our net post employment benefit obligation. As previously mentioned, \$2.5 million of the total obligation was budgeted in 2013, all of which came directly from the General Fund. For the 2014 and 2015 budgets however, the costs were split across departments and a total of \$632,140 is budgeted in 2015 to be transferred to the St. Charles Parish Retiree Benefits Funding Trust, with Roads and Drainage contributing \$184,500 of that total.

Grass cutting and field maintenance consumes the largest portion of the Department of Parks and Recreation's budget. New parks and responsibilities are added with each new subdivision. The Department maintains over 320 acres of parks and ball fields at approximately 51 locations throughout the Parish. The department's budget includes

estimated expenditures of \$4,954,645, including \$1,371,000 of Capital Outlay. These expenditures are \$1,289,870 above the revenue that is expected to be generated in 2015. As a result of this deficit, there is a budgeted \$1,150,000 transfer from the General Fund to Recreation. 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.

Contributions from the General Fund are now higher than the funding provided by the state and local grants for the Retired Senior Volunteer Program. This budget includes a subsidy of \$175,000.

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 \$2,508,527.

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

Personal Services in the Parish's Special Revenue Funds are expected to increase by \$327,530 from that originally requested in 2014 which is directly attributed to the retirement of higher paid employees and their replacements at lower starting levels coupled with the 2% cost of living adjustment for 2015 as well as merit raises.

All Special Revenue funds are budgeted to provide an acceptable level of service to the public during 2015 and ending fund balances met the minimum recommended level, with the exception of Retired Senior Volunteer Program. However, to insure sound financial operations and capital improvements, changes are required for some of the Special Revenue Funds. Long term capital improvement funding for Roads and Drainage must be obtained, and the functions of the Department of Parks and Recreation, Mosquito Control and Retired Senior Volunteer Program must be maintained within budget constraints.

CAPITAL PROJECT FUNDS

Ending fund balance in the Parish's Capital Project Funds is expected to decrease to \$353,132 by the end of 2015. Included in the 2015 Capital Outlay expenditures are \$28,846,005 for the construction of the West Bank Hurricane Protection. The levee is of extreme importance to the West Bank of our Parish and even though its total cost is far beyond the capacity of our Parish we must continue to work for its permitting and construction. To date, the engineering firm 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.

DEBT SERVICE FUNDS

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

ENTERPRISE FUNDS

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

In April of 2014, St. Charles Parish reached an agreement with our Solid Waste Provider to increase their contract by \$1.57 per residential unit. To compensate for this increase, the Parish will begin a series of three \$.45 cent rate increases in 2015 and conclude in 2017. Since agreeing to this increase, the number of complaints regarding our provider has decreased dramatically while their quality of service has increased exponentially. The fund balance within Solid Waste remains healthy and as such, a rate increase was not necessary for 2014. On a positive note, even with this \$1.57 increase, our contract still remains one of the lowest prices in the state and much lower than any of our neighboring parishes.

Only half of the Wastewater rate adjustments recommended by the 2005 and 2006 Wastewater rate studies were implemented and as a the Wastewater system has not reached the full 15% residual needed to be financially sustainable. This has caused a corresponding decrease in the Wastewater Funds unreserved net assets. However, in July 2014, the administration implemented the third Fifty-Seven cent per one thousand gallons used Wastewater rate adjustments. As operational expenses continue to mount for the Wastewater Department with a growing need for capital improvements to the system, it is apparent that alternative revenue streams must be identified to reach a balanced budget and provide funding for capital improvements. It is the goal of this administration to place this department on a path to financial solvency that includes major capital improvement upgrades.

Although the rate increases implemented over the past three years provided some help, the Department continues to operate at a substantial loss. For the 2015 Budget, \$1,000,000 is budgeted as a transfer from the General Fund to Wastewater to help pay for operations. The Administration is currently reviewing possible revenue streams that may include annually adjusted rates, a separately funded wastewater capital improvements fund, and the continued implementation of the Non-Domestic Sewer Program. The current estimates for additional revenues provided by the Non-Domestic Sewer Program are \$250,000 for 2015 which is expected to double in 2016.

The new reporting requirements of GASB 54 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. In 2011, the Parish received approval for a \$6.5 million, 0.95 percent 20 year loan from LDEQ for the purpose of repairing 6 Lift Stations vital to the Parish, as well as major repairs for the Parish's Eastbank and Westbank WasteWater Treatment facilities. The principle and interest payments on this loan are subsidized by the General Fund for approximately \$360,000 per year, which is included in the ½ % Public Improvement Sales Tax Bond Reserve Fund. As of September 12, 2014, the Parish has utilized \$4.6 million of this loan for Capital Outlay, and expects to utilize the remaining \$1.9 million in the remainder of 2014 and 2015.

The Department of Waterworks is also facing ever increasing regulations and cost of doing business. While the department continues to maintain all water quality standards set by the State of Louisiana and achieve national recognition, additional revenue must be identified to maintain our system. For 2015, total expenditures are budgeted to be approximately \$2,060,053 over estimated revenues. The department is currently seeking studies from 3rd parties regarding a possible rate adjustment to bring in adequate revenues to cover this vital department's maintenance and operations as well provide funding for capital outlay.

PERSONAL SERVICES

Personal Services, wages and benefits, are budgeted to increase 2.3% in the governmental funds and 3.2% in proprietary funds over the original budget for 2014 which include a 2% cost of living increase for our employees and up to 3% in merit raises for eligible employees. The primary reason for the increase is the 2% Cost of Living adjustment.

Medical insurance benefits for Parish employees have increased approximately 152% from 2000 to 2012. In 2000, the Parish paid \$488 per month for family coverage and is currently paying \$1,120 per month. That is an additional \$7,584 per employee with family coverage. This year an employee pays only \$149 (average) per month for family coverage and \$59 per month for individual coverage. Although the rates remained the same for 2014, a 12% increase is budgeted for 2015 based on the advice received from our third party insurance advisor.

The Parish's contributions for the Parochial Employees Retirement System have also varied over the years. In 2003 the Parish paid 7.75% (\$1.1 million) for employee retirement contributions. The percentage has increased over the years and was 16.75 % for 2013, but decreased to 16% for 2014. Another decrease will occur in 2015 with the new rate being 14.50%, providing and expected cost to the Parish of \$3,378,977, down approximately \$200 thousand from 2014.

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

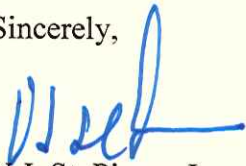
FUTURE REQUIREMENTS

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. In addition, investment in full comprehensive flood protection for all of our residents must continue to be a top priority of this government.

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

In closing, I want to thank the staff of the Finance Department, the Finance Director, the Chief Administrative Officer, 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 and we look forward to working with you to make 2015 another great year for St. Charles Parish.

Sincerely,



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

The below information represents the current goals and accomplishments of the current administration and will serve as a guide for all readers of the 2015 budget for the Parish of St. Charles.

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

ANIMAL CONTROL

- In conjunction with the Louisiana Society for the Prevention of Cruelty to Animals, St. Charles Parish Animal Control takes part in monthly transports, which send adoptable homeless dogs to other areas of the United States to find permanent homes.
- Pet adoptions in 2013 rose by 63 from 2012 to 426.

BUSINESS AND CAREER SOLUTIONS CENTER

- The Business and Career Solutions Center enrolled 121 individuals in job training, resulting in 67 acquiring full-time employment and 22 acquiring part-time opportunities.
- The Business and Career Solutions Center recently received grant funding from the Obama administration to supply apprenticeship, customized training and on-the-job training opportunities to residents of St. Charles Parish.

COMMUNITY SERVICES

- The St. Charles Parish Department of Community Services has launched a Home Mortgage Down Payment Assistance Program to assist low and moderate income individuals and families with resources needed to purchase a home.
- The St. Charles Parish Department of Community Services is also ramping up activity with regard to life skills and parenting education programs in the community.

CONTRACT MONITOR

- St. Charles Parish adopted an ordinance to provide rules for tree removal and hauling. These changes help maintain the visual character of neighborhoods, keep public passageways and drainage systems clear and ensure large vegetative debris is removed in a timely manner. A related “Pickup Pointers” flier was sent to all residents explaining the new residential garbage regulations and vegetative and construction debris removal.

ECONOMIC DEVELOPMENT AND TOURISM

- AM Agrigen secured control of over 6,000 acres and announced its plans to determine the feasibility of constructing a \$1.5 billion fertilizer plant on the West Bank of St. Charles Parish.
- Entergy will use the Little Gypsy in Montz as the preferred location for its new \$1 billion electrical generator.
- Momentive Special Chemicals will co-locate its new \$38 million facility within the Monsanto site in Luling.
- James Marine announced a \$4.5 million capital improvement plan for its barge repair facility in Hahnville.
- Blue Bell Ice Cream began construction of a new \$3 million distribution center in Luling near I-310.
- Quixote Studios has made a commitment to construct St. Charles Parish’s first soundstage for the television and film industry.

EMERGENCY OPERATIONS CENTER

- The St. Charles Parish Department of Homeland Security and Emergency Preparedness re-activated its Parish Rapid Response Team and Local Emergency Planning Committee, allowing for better communication and preparedness amongst response agencies.
- The St. Charles Parish Department of Homeland Security and Emergency Preparedness added a radio channel to assist aid communications with parish employees during emergencies and was rectified as a StormReady Community by the National Weather Service.

FLOOD INSURANCE

- St. Charles Parish has been on the forefront of fighting detrimental changes to the National Flood Insurance Program contained in the Biggert-Waters Flood Insurance Reform Act of 2012, helping pass the Homeowner Flood Insurance Affordability Act in early 2014. The parish has entered into FEMA's Levee Analysis and Mapping Process pilot program, which aims to take non-federal levees into account with regard to flood risk mapping.

GEOGRAPHIC INFORMATION SYSTEMS

- The St. Charles Parish Geographic Information Systems Office conducted new high resolution aerial photography and a Light Imaging Detection and Ranging (LiDAR) survey to identify potential drainage issues and aid in the appeal process for the parish's FEMA Digital Flood Insurance Rate Maps. This 3-D data can also be used to identify flood prone areas and plan disaster management and response.
- The St. Charles Parish Geographic Information Systems Office is continuing its work mapping and acquiring data on parish infrastructure. All GPS data on East Bank drainage systems and 30 percent of data on West Bank drainage systems have been collected, as well as 80 percent of data on East Bank wastewater infrastructure and 25 percent on West Bank wastewater infrastructure. This data will be used to analyze and understand complex drainage issues and correct them.

GOVERNMENT BUILDINGS

- St. Charles Parish General Government buildings oversaw the installation of a new fire alarm system, security cameras, ID card readers and secure entrances for the parish courthouse in Hahnville, ensuring a safer and contraband-free environment.
- A major renovation of the third floor of the courthouse has begun, with office space for parish administrative offices utilizing space that once housed the parish jail. The construction contract is for approximately \$4 million.
- The multi-purpose, 30,000-square-foot Edward A. Dufresne Community Center is providing ample gym, meeting room and office space, filling a critical need for parish residents and public employees alike. The facility has already hosted numerous events, from industrial training sessions to veteran and senior luncheons and youth rallies.

INFORMATION TECHNOLOGY

- The St. Charles Parish Information Technology Office assisted in completing voice and data connectivity at the new St. Charles Parish Emergency Operations Center, as well as maintaining Metro-E network circuits at most remote office locations.

LEVEE PROTECTION

- The parish began construction on Phase I of the 2.2-mile Willowridge reach of the West Bank Hurricane Protection Levee with construction slated for late 2014 or early 2015. The first phase will consist of clearing and grubbing the right of way and the construction of a 7.5-foot-levee from Peterson Canal to an existing berm behind Willowridge Drive.
- The 2014 parish budget includes \$35 million for levee work, with the parish being approved for nearly \$14.7 million in available grant funding from the state and \$21.5 million in local funding set aside for levee and pump station work.
- The Parish received the construction permit for the Magnolia ridge Reach of the West Bank Hurricane Protection Levee in August 2014. With the receipt of this permit, St. Charles Parish now has clearance to construct the entire 8.3-mile stretch of levee between the Davis Diversion and Sunset tie-in at the Paradis Canal.
- The Federal West Shore levee, which will protect the community of Montz on the East Bank, is moving toward final Corps approval to get set up for Congressional funding.

PERSONNEL

- The Parish procured the services of a training coordinator to conduct a needs assessment with parish departments to determine training needs. Several trainings have been scheduled, including personal development and service education supervisory training, sexual harassment training and safety training.
- The Personnel Office coordinated with the Cardiovascular Institute of the South and St. Charles Parish Hospital to provide free wellness screenings for parish employees to promote wellness.

PLANNING AND ZONING

- The St. Charles Parish Planning and Zoning Department has contracted with the University of New Orleans to begin updating the 33-year-old zoning code to help address current needs of citizens.
- The Parish's Coastal Zone Management Section began construction of a permanent storage facility for educational and scientific equipment at Norco's Wetland Watchers Park in cooperation with Entergy.
- The Coastal Zone Management Section has entered into an agreement with the Louisiana Coastal Protection and Restoration Authority to combine funds available through the state's Coastal Impact Assistance Program to extend the proposed East LaBranche Shoreline Protection Project Phase I to near the Pipeline Canal in St. Rose. The project should begin construction by the end of 2014.
- A federally funded revitalization plan for the Paul Maillard Corridor in Luling continues with completion set for the end of 2014.

PUBLIC WORKS

Project Completed in 2014

- Upgrade to Ashton LS/FM
\$111,746.75 project that has resolved sewer overflows in the Old Luling area.
- LCDBG Luling Rehabilitation
\$800,000 grant to make repairs and line sewer lines to prevent ground water from entering the sewer system.

Project Under Construction

- 2014 Road Maintenance
\$1.2 million to repave various road within the Parish. This is done as a yearly project.
- Murray Hill CC-1 Lift Station Rehabilitation
\$772,800 to change six sewer pumps in the CC-1 Lift station to three large more efficient pumps and to effect changes to the odor control system.
- Spillway Road Rehabilitation
\$410,326.70 project to correct problems encountered when the Bonnet Carre Spillway is opened by armoring two of the seven water crossing under the spillway road.
- Oaklawn and Fairfield Pump Station Rehabilitation
\$749,050 project is to repair walls of the stations and to add bar screens.

Projects Under Design

- East Bank Multi-Use Path VI
Project is to place a multi-use path on top the levee from the spillway to the St. John Parish line.
- Primrose Sewer Force Main
Project is to replace an aging sewer line in the Primrose area.
- Anna & Ama Lift Station
Project is to eliminate the Ama lift station and increase safety for workers.
- Cousins Pump Station Discharge Replacement
Project is to replace corroded and leaking discharge lines at the Cousins Pump Station.

- Ormond Rehabilitation
\$3.2 million dollar grant to repave Ormond Boulevard
- Easy Street Road Extension
Project to connect Easy St with Rue LaCannes in Luling with State funding help.

RECREATION

- Work was completed on extensions to the Mississippi River Levee Multi-Use Paths from East Harding Street in New Sarpy to the Spillway East Guide Levee on the East Bank and from the Davis Diversion to the St. Charles/Jefferson Parish line on the West Bank. The path through Montz is nearing design completion and slated for construction sometime in 2015.
- A complete renovation of Ormond Community Park in Destrehan was opened to the public, including the first-ever spray park, which is free and open to the public for use during the summer months.
- The East Bank Bridge Park now boasts the addition of a fully inclusive playground built for use by wheelchairs thanks to the commitment of numerous businesses and community members who donated to the ‘Miracles to Milestones’ project.

RETIRED AND SENIOR VOLUNTEER PROGRAM

- The Retired and Senior Volunteer Program of the River Parishes celebrated its community volunteers, who served 104,007 hours in 2013, representing a savings of \$2,303,771.66.
- The RSVP has been awarded a grant for another three years from the Corporation for National and Community Services to continue making a difference in local communities.

WATERWORKS

- The St. Charles Parish Waterworks Department completed the construction of a 1 million gallon storage tank at its West Bank Plant and also completed the refurbishment of the East Bank C-Plant clarifier.
- The Waterworks Department worked to implement numerous regulatory changes imposed by an emergency rule as the result of the detection of a brain-eating amoeba in the St. Bernard Parish water supply, including increased testing for chlorine residuals.
- Approximately 5,200 feet of 8-inch cast iron water main was replaced with 10-inch PVC piping from Julia Street to Courthouse Lane in Hahnville, improving water pressure and flow in the area.

WASTEWATER

- The St. Charles Parish Wastewater Department completed its multi-year Luling Sanitary Sewer

Rehabilitation project, which upgraded multiple force mains and lift stations to improve wastewater flow in the area.

- Ongoing maintenance of the parish wastewater system included videoing of 48,500 linear feet of gravity sewer lines and lining of approximately 16,000 linear feet of sewer lines.
- The Parish Council approved changes that will help support revenues coming into the Wastewater Department. The Non-Domestic Wastewater Program monitors and limits the amount of non-domestic waste being introduced into the sanitary sewer system and charges fees for industry and business making use of the system. In addition, residents with irrigation meters will be charged at a 10 percent discount for wastewater usage on their main meter, rather than the standard 20 percent.

ST. CHARLES PARISH

GOVERNMENTAL FUNDS

CONSOLIDATED OPERATING AND CAPITAL BUDGET SUMMARY STATEMENT FISCAL YEAR ENDING DECEMBER 31, 2015

Description	Current Year					Upcoming Year		
	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
BEGINNING FUND BALANCE	60,654,946	85,361,776			89,763,272		59,460,275	
Prior Period Adjustment	-	-			-		-	
FUND BALANCE - RESTATED	60,654,946	85,361,776			89,763,272		59,460,275	
CURRENT YEAR REVENUES & OTHER FINANCING SOURCES	94,614,178	111,108,400	46,485,184	52,615,643	99,987,572	-10.01%	97,132,906	-2.86%
TOTAL MEANS OF FINANCING	155,269,124	196,470,176			189,750,844		156,593,181	
EXPENDITURES & OTHER FINANCING USES:								
PERSONAL SERVICES	28,605,213	28,573,354	12,473,065	13,800,103	26,273,168	-8.05%	29,433,454	12.03%
OPERATING SERVICES	14,005,452	17,144,378	4,499,899	13,173,952	17,674,531	3.09%	15,346,051	-13.17%
MATERIALS & SUPPLIES	6,060,797	6,075,608	1,866,069	3,797,679	5,648,382	-7.03%	5,892,203	4.32%
OTHER CHARGES	786,138	767,277	275,763	527,724	803,687	4.75%	837,129	4.16%
DEBT SERVICE	3,332,436	3,332,436	2,820,129	527,043	3,347,172	0.44%	3,510,669	4.88%
CAPITAL OUTLAY	48,461,161	85,232,617	6,115,286	52,257,869	58,373,155	-31.51%	50,627,124	-13.27%
INTERGOVERNMENTAL	8,442,147	8,442,147	5,090,972	3,769,914	8,860,886	4.96%	8,890,410	0.33%
TRANSFERS	22,299,427	23,626,006	2,088,891	7,220,697	9,309,588	-60.60%	20,999,972	125.57%
TOTAL	131,992,771	173,193,823	35,230,074	95,074,981	130,290,569		135,537,012	
NET CHANGE IN CURRENT REVENUES & OTHER SOURCES OVER EXPENDITURES & OTHER USES	(37,378,593)	(62,085,423)			(30,302,997)		(38,404,106)	
ENDING FUND BALANCE	23,276,353	23,276,353			59,460,275		21,056,169	

ST. CHARLES PARISH

GOVERNMENTAL - MAJOR FUNDS

CONSOLIDATED OPERATING AND CAPITAL BUDGET SUMMARY STATEMENT FISCAL YEAR ENDING DECEMBER 31, 2015

Description	Current Year					Upcoming Year		
	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
BEGINNING FUND BALANCE	53,440,761	77,992,591			81,417,795		51,054,199	
Prior Period Adjustment	-	-			-		-	
FUND BALANCE - RESTATED	53,440,761	77,992,591			81,417,795		51,054,199	
CURRENT YEAR REVENUES & OTHER FINANCING SOURCES	57,113,868	63,428,740	34,771,835	40,083,770	74,855,605	18.02%	57,879,141	-22.68%
TOTAL MEANS OF FINANCING	110,554,629	141,421,331			156,273,400		108,933,340	
EXPENDITURES & OTHER FINANCING USES:								
PERSONAL SERVICES	27,419,983	27,388,124	11,918,294	13,189,884	25,108,178	-8.32%	28,231,789	12.44%
OPERATING SERVICES	10,983,728	14,122,654	3,317,530	11,088,689	14,406,899	2.01%	12,145,951	-15.69%
MATERIALS & SUPPLIES	5,936,847	5,951,658	1,835,336	3,685,662	5,505,632	-7.49%	5,773,453	4.86%
OTHER CHARGES	727,168	708,307	248,545	495,577	744,322	5.08%	783,464	5.26%
DEBT SERVICE	2,656,600	2,656,600	2,537,750	117,000	2,654,750	-0.07%	2,805,226	5.67%
CAPITAL OUTLAY	21,672,740	48,109,846	4,105,666	42,408,084	46,513,750	-3.32%	20,137,119	-56.71%
INTERGOVERNMENTAL	2,902,642	2,902,642	1,274,027	1,710,444	2,984,471	2.82%	3,062,896	2.63%
TRANSFERS	20,418,436	21,745,015	565,525	6,735,674	7,301,199	-66.42%	19,052,572	160.95%
TOTAL	92,718,144	123,584,846	25,802,673	79,431,014	105,219,201		91,992,470	
NET CHANGE IN CURRENT REVENUES & OTHER SOURCES OVER EXPENDITURES & OTHER USES	(35,604,276)	(60,156,106)			(30,363,596)		(34,113,329)	
ENDING FUND BALANCE	17,836,485	17,836,485			51,054,199		16,940,870	

ST. CHARLES PARISH
GOVERNMENTAL - NONMAJOR FUNDS
CONSOLIDATED OPERATING AND CAPITAL BUDGET SUMMARY STATEMENT
FISCAL YEAR ENDING DECEMBER 31, 2015

Description	Current Year					Upcoming Year		
	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
BEGINNING FUND BALANCE	7,214,185	7,369,185			8,345,477		8,406,076	
Prior Period Adjustment	-	-			-		-	
FUND BALANCE - RESTATED	7,214,185	7,369,185			8,345,477		8,406,076	
CURRENT YEAR REVENUES & OTHER FINANCING SOURCES	37,500,310	47,679,660	11,713,349	12,531,873	25,131,967	-47.29%	39,253,765	56.19%
TOTAL MEANS OF FINANCING	44,714,495	55,048,845			33,477,444		47,659,841	
EXPENDITURES & OTHER FINANCING USES:								
PERSONAL SERVICES	1,185,230	1,185,230	554,771	610,219	1,164,990	-1.71%	1,201,665	3.15%
OPERATING SERVICES	3,021,724	3,021,724	1,182,369	2,085,263	3,267,632	8.14%	3,200,100	-2.07%
MATERIALS & SUPPLIES	123,950	123,950	30,733	112,017	142,750	15.17%	118,750	-16.81%
OTHER CHARGES	58,970	58,970	27,218	32,147	59,365	0.67%	53,665	-9.60%
DEBT SERVICE	675,836	675,836	282,379	410,043	692,422	2.45%	705,443	1.88%
CAPITAL OUTLAY	26,788,421	37,122,771	2,009,620	9,849,785	11,859,405	-68.05%	30,490,005	157.10%
INTERGOVERNMENTAL	5,539,505	5,539,505	3,816,945	2,059,470	5,876,415	6.08%	5,827,514	-0.83%
TRANSFERS	1,880,991	1,880,991	1,523,366	485,023	2,008,389	6.77%	1,947,400	-3.04%
TOTAL	39,274,627	49,608,977	9,427,401	15,643,967	25,071,368		43,544,542	
NET CHANGE IN CURRENT REVENUES & OTHER SOURCES OVER EXPENDITURES & OTHER USES	(1,774,317)	(1,929,317)			60,599		(4,290,777)	
ENDING FUND BALANCE	5,439,868	5,439,868			8,406,076		4,115,299	

ST. CHARLES PARISH PROPRIETARY FUNDS

CONSOLIDATED OPERATING AND CAPITAL BUDGET SUMMARY STATEMENT FISCAL YEAR ENDING DECEMBER 31, 2015

Description	Current Year					Upcoming Year		
	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
BEGINNING NET ASSETS:								
Invested in Capital Assets, Net of Debt	98,715,784	98,715,784			103,607,176		98,734,129	
Restricted for Debt Service	2,765,680	2,765,680			2,857,886		2,757,880	
Restricted for Capital Projects	5,150,910	5,150,910			6,366,278		4,840,267	
Unrestricted	6,099,916	6,099,916			777,476		2,166,592	
CURRENT YEAR REVENUES	24,213,647	24,213,647	9,611,047	13,435,697	23,046,744	-4.82%	24,835,269	7.76%
EXPENDITURES:								
PERSONAL SERVICES	9,707,275	9,707,275	4,475,271	5,136,684	9,611,955	-0.98%	10,018,115	4.23%
OPERATING SERVICES	7,985,252	7,985,252	3,004,982	4,938,829	7,943,811	-0.52%	8,163,072	2.76%
MATERIALS & SUPPLIES	2,594,447	2,594,447	1,159,025	1,426,722	2,585,747	-0.34%	2,598,659	0.50%
OTHER CHARGES	6,191,972	6,191,972	23,831	6,345,412	6,369,243	2.86%	6,406,954	0.59%
DEBT SERVICE	1,290,775	1,290,775	-	1,264,533	1,264,533	-2.03%	1,217,586	-3.71%
INTERGOVERNMENTAL	372,000	372,000	99,940	265,463	365,403	-1.77%	367,000	0.44%
TRANSFERS	16,000	16,000	-	16,000	16,000	0.00%	16,000	0.00%
TOTAL EXPENDITURES	28,157,721	28,157,721	8,763,049	19,393,643	28,156,692		28,787,386	
EXCESS (DEFICIENCY) OF CURRENT REVENUES OVER EXPENDITURES	(3,944,074)	(3,944,074)			(5,109,948)		(3,952,117)	
CAPITAL CONTRIBUTIONS	-	-			-		-	
CHANGES IN NET ASSETS	(3,944,074)	(3,944,074)			(5,109,948)		(3,952,117)	
ENDING NET ASSETS:								
Invested in Capital Assets, Net of Debt	100,091,566	100,091,566			98,734,129		99,239,000	
Restricted for Debt Service	2,762,080	2,762,080			2,757,880		2,762,080	
Restricted for Capital Projects	4,542,291	4,542,291			4,840,267		4,912,767	
Unrestricted	1,392,279	1,392,279			2,166,592		(2,367,096)	

GENERAL FUND

SUMMARY STATEMENT

Description	Current Year					Upcoming Year		
	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
FUND BALANCE	34,926,211	36,584,318			41,551,046		30,629,185	
Prior Period Adjustment	-	-			-		-	
FUND BALANCE - RESTATED	34,926,211	36,584,318			41,551,046		30,629,185	
CURRENT YEAR REVENUES	25,029,903	28,651,259	13,731,058	19,273,508	33,004,566	15.19%	24,759,853	-24.98%
TOTAL MEANS OF FINANCING	59,956,114	65,235,577	13,731,058	19,273,508	74,555,612		55,389,038	
EXPENDITURES:								
PERSONAL SERVICES	13,334,958	13,303,099	5,816,565	6,730,536	12,547,101	-5.68%	13,835,669	10.27%
OPERATING SERVICES	7,532,173	10,671,099	2,164,436	8,190,980	10,355,416	-2.96%	7,666,085	-25.97%
MATERIALS & SUPPLIES	1,162,202	1,177,013	305,765	892,301	1,182,700	0.48%	1,266,108	7.05%
OTHER CHARGES	634,418	615,557	219,910	424,462	644,572	4.71%	689,714	7.00%
DEBT SERVICE	3,500	3,500	-	2,000	2,000	-42.86%	3,500	75.00%
CAPITAL OUTLAY	7,852,946	8,702,813	1,206,854	8,754,217	9,961,071	14.46%	3,689,874	-62.96%
INTERGOVERNMENTAL	2,227,626	2,227,626	821,389	1,460,979	2,282,368	2.46%	2,341,743	2.60%
TRANSFERS	20,068,436	21,395,015	565,525	6,385,674	6,951,199	-67.51%	18,702,572	169.06%
TOTAL EXPENDITURES	52,816,259	58,095,722	11,100,444	32,841,149	43,926,427		48,195,265	
EXCESS (DEFICIENCY) OF CURRENT REVENUES OVER EXPENDITURES	(27,786,356)	(29,444,463)			(10,921,861)		(23,435,412)	
EXCESS (DEFICIENCY) OF MEANS OF FINANCING OVER EXPENDITURES	7,139,855	7,139,855			30,629,185		7,193,773	

**GENERAL FUND REVENUES
SUMMARY STATEMENT**

Description	Current Year						Upcoming Year	
	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projects Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
Ad Valorem Taxes	3,650,000	3,650,000	3,805,816	4,484	3,810,300	4.39%	3,725,000	-4.21%
General Sales Tax (1/2%)	6,900,000	6,900,000	2,942,100	4,265,900	7,208,000	4.46%	6,937,000	-4.27%
General Sales Tax (3/8%)	5,200,000	5,200,000	2,206,571	3,198,429	5,405,000	3.94%	5,910,000	-3.79%
Alcoholic Beverage Tax	45,000	45,000	10,534	34,966	45,500	1.11%	48,000	-1.10%
Airport Expansion Agreement	400,000	400,000	-	600,192	600,192	50.05%	500,000	-33.35%
Cable TV - Franchise Fees	675,000	675,000	200,586	554,414	755,000	11.85%	730,000	-10.60%
Alcoholic Beverage - Low Content	5,000	5,000	4,644	156	4,800	-4.00%	5,000	4.17%
Alcoholic Beverage - High Content	8,500	8,500	8,180	20	8,200	-3.53%	8,500	3.66%
License - Occupational General	750,000	750,000	844,444	1,556	846,000	12.80%	775,000	-11.35%
License - Insurance	430,000	430,000	439,213	60,787	500,000	16.28%	445,000	-14.00%
License - Bingo	1,000	1,000	294	556	850	-15.00%	1,000	17.65%
License - Taxi Cabs	100	100	500	50	550	450.00%	100	-81.82%
Civil Defense	20,000	20,000	26,750	-	26,750	33.75%	25,000	-25.23%
Dept. of Housing & Urban Development	-	145,260	-	145,260	145,260	0.00%	-	-100.00%
Department of Homeland Security	-	-	-	-	-	0.00%	266,955	100.00%
Hazard Mitigation Grant	344,500	3,074,738	-	3,074,738	3,074,738	0.00%	-	-88.80%
Emergency Food & Shelter	5,000	5,000	-	-	-	0.00%	-	0.00%
CSBG-Administration	14,574	14,574	5,795	8,405	14,200	-2.57%	15,036	2.63%
CSBG-Program Activities	103,847	103,847	49,333	60,667	110,000	5.93%	107,954	-5.59%
Summer Food Service Program	20,000	20,000	15,208	7,292	22,500	12.50%	22,500	-11.11%
Energy Assistance	301,000	301,000	19,847	216,165	236,012	-21.59%	260,150	27.54%
Home Program	70,500	70,500	-	93,500	93,500	32.62%	145,261	-24.60%
Land Lease	18,500	18,500	19,840	-	19,840	7.24%	18,500	-6.75%
Dept. of Interior - CIAP Grant	1,743,446	1,743,446	-	3,743,446	3,743,446	0.00%	-	-53.43%
Dept. of Interior - Gulf of Mexico Energy	-	-	11,252	-	11,252	100.00%	5,000	-100.00%
Dept. of Health & Human Services	17,500	17,500	17,381	-	17,381	0.00%	17,500	0.68%
Mass Transit Assistance	75,000	75,000	29,045	45,955	75,000	0.00%	75,000	0.00%
Highway Fund #2	50,000	50,000	-	50,000	50,000	0.00%	50,000	0.00%
Economic Dev - Enterprise Fund	50,000	50,000	-	50,000	50,000	0.00%	50,000	0.00%
Office of Community Development	-	116,724	48,404	68,320	116,724	0.00%	-	-100.00%
Facility, Planning & Control Grant	-	540	17,634	(17,094)	540	0.00%	-	-100.00%
Medicaid Interview	100	100	-	-	-	-100.00%	-	0.00%

CONTINUED

**GENERAL FUND REVENUES
SUMMARY STATEMENT**

Description	Current Year						Upcoming Year	
	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projects Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
REVENUES: (CONT.)								
Severance Tax	925,000	925,000	951,158	38,842	990,000	7.03%	950,000	-6.57%
Parish Royalty Fund	500,000	500,000	554,415	895,585	1,450,000	190.00%	1,400,000	-65.52%
Video Poker	325,000	325,000	147,065	172,935	320,000	-1.54%	300,000	1.56%
State Payment in Lieu of Taxes	73,000	73,000	49,282	24,641	73,923	1.26%	73,000	-1.25%
SPLIT - Community Services	30,000	30,000	20,000	10,000	30,000	0.00%	30,000	0.00%
LACAP - Share the Warmth	2,000	2,000	290	1,710	2,000	100.00%	2,000	0.00%
LACAP - Client Education	5,000	5,000	-	5,000	5,000	0.00%	5,000	0.00%
Court Costs, Fees, Charges	13,000	13,000	6,165	7,335	13,500	3.85%	13,000	-3.70%
Zoning & Subdivision Fees	120,000	120,000	59,553	50,447	110,000	-8.33%	120,000	9.09%
Sale of Maps & Publications	750	750	2,287	213	2,500	233.33%	500	-70.00%
Miscellaneous Revenues	3,500	3,500	995	605	1,600	-54.29%	2,500	118.75%
Motor Vehicle Transaction Fee	36,000	36,000	13,461	24,239	37,700	4.72%	36,000	-4.51%
Driver's License Reinstatement Fee	1,000	1,000	-	1,400	1,400	40.00%	1,000	-28.57%
ICC Inspection Fees	215,000	215,000	151,866	118,134	270,000	25.58%	240,000	-20.37%
Weed & Grass Cutting Charges	11,000	11,000	12,907	7,093	20,000	81.82%	18,000	-45.00%
Weed & Grass Cutting - Tax Roll	15,000	15,000	14,462	1,738	16,200	8.00%	15,000	-7.41%
Removal of Derelict Structure Charges	1,500	1,500	614	-	614	-59.07%	1,200	144.30%
Animal Control	5,000	5,000	1,471	2,329	3,800	-24.00%	4,500	31.58%
Coroner - Other Fees	9,000	9,000	6,375	6,425	12,800	42.22%	10,000	-29.69%
Institutional Charges	19,000	19,000	9,800	10,200	20,000	5.26%	20,000	-5.00%
Rental of Parks & Buildings	75,537	75,537	15,921	19,079	35,000	0.00%	62,000	100.00%
Summer Enrichment - Registration Fees	4,500	4,500	4,007	308	4,315	0.00%	4,500	4.29%
Facility Use Fee	223,364	223,364	3,127	14,673	17,800	0.00%	47,200	100.00%
Court Fines	3,500	3,500	2,404	1,596	4,000	14.29%	3,500	-12.50%
Witness Fees - Deputies	800	800	785	15	800	0.00%	800	0.00%
Criminal Jury Fees-Act 1031 of 2003	115,000	115,000	83,473	66,527	150,000	30.43%	125,000	-23.33%
Juvenile Fees	23,000	23,000	16,723	14,277	31,000	34.78%	25,000	-25.81%
Interest Earnings	85,000	85,000	27,878	32,122	60,000	-29.41%	55,000	41.67%
Interest Earnings - Minimum Premium	85	85	9	11	20	-76.47%	20	325.00%
Rents/Leases	6,500	6,500	1,831	12,169	14,000	115.38%	30,000	-53.57%
Royalties	15,000	15,000	4,834	6,666	11,500	-23.33%	15,000	30.43%
Homeowners Road Home Proceeds	-	628,594	60,000	568,594	628,594	0.00%	-	-100.00%
Mortgage Assistance Program	-	-	-	-	-	0.00%	12,000	100.00%

CONTINUED

**GENERAL FUND REVENUES
SUMMARY STATEMENT**

Description	Current Year					Upcoming Year		
	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projects Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
REVENUES: (CONT.)								
Gifts & Donations	401,000	401,000	360,712	59,288	420,000	4.74%	116,000	-4.52%
Revenue for Indirect Cost Allocation	225,000	225,000	-	228,000	228,000	1.33%	228,000	-1.32%
Refunds - Insurance	40,000	40,000	423,811	-	423,811	0.00%	50,000	0.00%
Transfer from 1/2% Reserve	300	300	6	1,744	1,750	100.00%	1,750	0.00%
Transfer from Criminal Court	2,400	2,400	-	5,804	5,804	141.83%	3,327	-58.65%
Indirect Cost Allocation Reimbursement	600,600	600,600	-	595,600	595,600	-0.83%	595,600	0.84%
TOTAL REVENUES	<u>25,029,903</u>	<u>28,651,259</u>	<u>13,731,058</u>	<u>19,273,508</u>	<u>33,004,566</u>		<u>24,759,853</u>	

**GENERAL FUND EXPENDITURES
SUMMARY STATEMENT**

		Current Year					Upcoming Year		
		Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
001-400110	Council	1,188,885	1,188,885	442,866	737,688	1,180,554	-0.70%	1,194,155	1.15%
001-400111	Council - District I	41,383	41,383	10,209	31,956	42,165	1.89%	42,801	1.51%
001-400112	Council - District II	58,028	58,028	10,709	38,273	48,982	-15.59%	49,921	1.92%
001-400113	Council - District III	49,073	49,073	8,067	41,314	49,381	0.63%	49,716	0.68%
001-400114	Council - District IV	59,163	59,163	11,045	48,287	59,332	0.29%	59,866	0.90%
001-400115	Council - District V	61,838	61,838	15,446	46,385	61,831	-0.01%	64,675	4.60%
001-400116	Council - District VI	41,423	41,423	8,413	26,330	34,743	-16.13%	43,425	24.99%
001-400117	Council - District VII	45,238	45,238	7,762	37,772	45,534	0.65%	46,956	3.12%
001-400118	Council - Division A	50,938	50,938	10,154	41,193	51,347	0.80%	51,646	0.58%
001-400119	Council - Division B	50,218	50,218	13,297	40,677	53,974	7.48%	63,806	18.22%
001-400130	Ordinance & Proceedings	30,000	30,000	8,036	15,964	24,000	-20.00%	30,000	25.00%
001-400140	Public Information	334,910	334,910	130,033	208,744	338,777	1.15%	356,595	5.26%
001-400150	Police Jury Association	42,000	42,000	26,093	15,907	42,000	0.00%	42,000	0.00%
001-400205	District Court	530,150	530,150	189,630	286,072	475,702	-10.27%	489,500	2.90%
001-400206	District Crt - Division C	352,473	352,473	141,401	157,315	298,716	-15.25%	322,393	7.93%
001-400207	District Crt - Division D	344,240	390,531	170,123	176,107	346,230	-11.34%	350,930	1.36%
001-400208	District Crt - Division E	347,755	347,755	170,176	174,147	344,323	-0.99%	341,795	-0.73%
001-400210	Grand Jury	17,000	17,000	3,508	13,492	17,000	0.00%	17,000	0.00%
001-400235	District Attorney	2,083,913	2,083,913	858,597	923,918	1,782,515	-14.46%	2,085,735	17.01%
001-400290	Ward Courts	131,015	131,015	66,562	65,861	132,423	1.07%	134,345	1.45%
001-400310	Parish President	477,720	477,720	233,632	273,918	507,550	6.24%	543,015	6.99%
001-400410	Registrar of Voters	120,865	120,865	53,038	67,207	120,245	-0.51%	133,300	10.86%
001-400420	Elections	26,345	26,345	70,611	3,300	73,911	180.55%	73,300	-0.83%
001-400510	Finance	1,164,545	1,164,545	506,947	619,842	1,126,789	-3.24%	1,190,935	5.69%
001-400530	Purchasing	699,149	699,149	260,033	350,771	610,804	-12.64%	565,188	-7.47%
001-400540	Personnel	548,300	548,300	203,880	302,678	506,558	-7.61%	557,660	10.09%
001-400545	Legal Services	384,331	384,331	157,834	239,454	397,288	3.37%	411,138	3.49%
001-400550	Taxation - Assessor	1,500	1,500	-	1,500	1,500	0.00%	1,500	0.00%
001-400560	Taxation - Collector	161,150	161,150	-	203,330	203,330	26.17%	206,650	1.63%
001-400610	Planning & Zoning	1,689,962	1,689,962	656,194	945,618	1,601,812	-5.22%	1,646,108	2.77%
001-400611	Coastal Zone Management	2,893,074	2,893,074	131,804	4,845,290	4,977,094	72.03%	1,091,233	-78.07%
001-400612	ICC Building Codes	458,443	458,443	120,582	340,700	461,282	0.62%	529,303	14.75%
001-400620	Data Processing	249,150	249,150	88,593	117,735	206,328	-17.19%	258,150	25.12%
001-400625	Info Technology	1,113,064	1,113,064	556,394	471,763	1,028,157	-7.63%	869,905	-15.39%
001-400626	GIS	-	-	-	-	-	0.00%	287,507	100.00%
001-400630	Research and Investigation	112,500	112,500	65,800	45,900	111,700	-0.71%	118,400	6.00%

CONTINUED

**GENERAL FUND EXPENDITURES
SUMMARY STATEMENT**

	Current Year						Upcoming Year		
	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed	
EXPENDITURES: (CONT.)									
001-400635	Cable TV Administration	50,000	50,000	65,688	-	65,688	31.38%	50,000	-23.88%
001-400640	General Government Buildings	7,643,210	8,444,702	1,795,885	6,035,136	7,831,021	-7.27%	4,904,200	-37.37%
001-400650	Retirement System Contributions	134,000	134,000	127,445	-	127,445	-4.89%	136,000	6.71%
001-400670	Retired Employees Group Insurance	111,485	111,485	59,412	65,588	125,000	12.12%	165,000	32.00%
001-400675	Risk Management	442,551	442,551	174,294	259,883	434,177	-1.89%	456,075	5.04%
001-400680	Grants Administration	269,560	269,560	119,904	151,652	271,556	0.74%	286,260	5.41%
001-410100	Sheriff	1,686,847	1,686,847	593,675	1,083,687	1,677,362	-0.56%	1,697,611	1.21%
001-410530	Juvenile	157,610	157,610	73,938	82,388	156,326	-0.81%	165,075	5.60%
001-410710	Emergency Preparedness	398,730	398,730	191,633	219,327	410,960	3.07%	420,765	2.39%
001-410711	Emergency Preparedness Subsidiary	461,650	3,559,910	298,553	3,778,966	4,077,519	14.54%	1,074,969	-73.64%
001-410712	EOC - 24 Hours	626,595	626,595	276,807	338,475	615,282	-1.81%	653,865	6.27%
001-410800	Motor Vehicles	33,350	33,350	12,754	18,917	31,671	-5.03%	34,310	8.33%
001-430160	Coroner	385,890	392,731	163,908	330,293	494,201	25.84%	576,265	16.61%
001-430180	Animal Control	1,259,903	1,259,903	307,958	545,900	853,858	-32.23%	1,304,216	52.74%
001-430225	Health & Safety Rehab	59,220	59,220	26,665	46,221	57,520	-2.87%	59,520	3.48%
001-430226	Revitalization Program	-	-	-	-	-	0.00%	12,000	100.00%
001-430231	Community Services	816,763	816,763	207,067	283,859	490,926	-39.89%	856,977	74.56%
001-430232	Energy Assistance	301,600	301,600	9,499	247,313	256,812	-14.85%	263,135	2.46%
001-430233	Summer Feeding	77,920	77,920	26,005	48,478	74,483	-4.41%	82,364	10.58%
001-430234	St. Rose Community Center	108,317	108,317	43,877	44,813	88,690	-18.12%	189,241	113.37%
001-430235	Community Service Subgrants	8,790	8,790	250	6,750	7,000	-20.36%	7,000	0.00%
001-430238	FEMA	9,000	9,000	-	-	-	0.00%	9,000	100.00%
001-430247	CSBG - Administration	6,350	6,350	6,603	7,685	14,288	125.01%	15,120	5.82%
001-430248	CSBG - Program Activities	129,363	129,363	61,722	65,968	127,690	-1.29%	132,818	4.02%
001-430250	Home Program	248,105	248,105	77,868	139,580	217,448	-12.36%	280,565	29.03%
001-450300	New Community Center	503,854	503,854	52,768	154,044	206,812	0.00%	326,878	100.00%
001-465220	Parish Farm Agent	89,502	89,502	38,665	50,965	89,830	0.37%	95,687	6.52%
001-465230	Economic Development	652,952	652,952	287,134	410,812	697,946	6.89%	817,040	17.06%
001-465235	Tourist Information Center	99,235	99,235	22,079	73,951	96,030	-3.23%	90,525	-5.73%
001-465260	Veterans Administration	8,630	8,630	4,314	4,316	8,630	0.00%	2,560	-70.34%
001-465290	Public Housing	3,600	3,600	1,080	2,100	3,180	-11.67%	3,600	13.21%
001-475000	Debt Service	3,500	3,500	-	2,000	2,000	-42.86%	3,500	75.00%
001-480000	Transfers	20,068,436	21,395,015	565,525	6,385,674	6,951,199	-67.51%	18,702,572	169.06%
TOTAL EXPENDITURES		52,816,259	58,095,722	11,100,444	32,841,149	43,719,615		48,195,265	

COUNCIL

ACCOUNT NUMBER: 001-400110

Description	Current Year					Upcoming Year			
	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	Projected Actual vs Proposed	% Change
EXPENDITURES:									
PERSONAL SERVICES:									
Council - Salaries	603,000	609,000	283,311	319,689	603,000	-0.99%	627,000		3.98%
Council - FICA	1,000	1,500	423	577	1,000	-33.33%	1,050		5.00%
Council - Retirement	94,500	94,500	44,238	50,262	94,500	0.00%	89,000		-5.82%
Council - Life/Health Insurance	92,000	92,000	41,595	42,405	84,000	-8.70%	84,000		0.00%
Council - Workers Compensation	4,000	4,000	1,643	1,857	3,500	-12.50%	3,700		5.71%
Council - Unemployment Comp.	1,500	1,500	354	396	750	-50.00%	800		6.67%
Council - Medicare	8,800	8,800	4,003	4,497	8,500	-3.41%	9,100		7.06%
Council - Disability	2,500	2,500	1,174	1,126	2,300	-8.00%	2,200		-4.35%
Council - Deferred Compensation	7,000	7,000	3,143	3,857	7,000	0.00%	7,200		2.86%
Council - Dental Insurance	900	900	420	480	900	0.00%	900		0.00%
Council - OPEB Contribution	-	-	-	16,000	16,000	100.00%	15,500		-3.13%
Council - Miscellaneous	550	550	134	416	550	0.00%	550		0.00%
TOTAL PERSONAL SERVICES	815,750	822,250	380,438	441,562	822,000		841,000		
OPERATING SERVICES:									
Council - Ads, Dues & Subscriptions	3,690	3,690	1,325	2,365	3,690	0.00%	5,190		40.65%
Council - Printing	6,900	6,900	1,051	5,849	6,900	0.00%	6,900		0.00%
Council - Postage	350	350	-	350	350	0.00%	350		0.00%
Council - Telephone	7,379	7,379	2,024	5,355	7,379	0.00%	7,752		5.05%
Council - Rentals	6,500	6,500	-	6,500	6,500	0.00%	6,500		0.00%
Council - Maint. of Property & Equip.	11,750	11,750	-	11,750	11,750	0.00%	11,750		0.00%
Council - Contractual Services	49,196	49,196	14,417	34,779	49,196	0.00%	51,223		4.12%
Council - Professional Services	148,135	141,635	7,204	140,931	148,135	4.59%	148,135		0.00%
Council - Employee Liability	6,055	6,055	1,921	3,942	5,863	-3.17%	6,200		5.75%
Council - General Liability	6,925	6,925	2,197	4,539	6,736	-2.73%	7,100		5.40%
TOTAL OPERATING SERVICES	246,880	240,380	30,139	216,360	246,499		251,100		
MATERIALS & SUPPLIES:									
Council - Office & Communications Equip.	20,000	20,000	6,284	13,716	20,000	0.00%	20,000		0.00%
Council - Office Supplies	21,300	21,300	3,925	17,375	21,300	0.00%	21,300		0.00%
Council - Food & Clothing	19,700	19,700	3,637	16,063	19,700	0.00%	19,700		0.00%
Council - Maint. of Bldgs. & Grounds	1,555	1,555	302	1,253	1,555	0.00%	1,555		0.00%
Council - Tools & Equipment	1,000	1,000	-	1,000	1,000	0.00%	1,000		0.00%
TOTAL MATERIALS & SUPPLIES	63,555	63,555	14,148	49,407	63,555		63,555		

CONTINUED

COUNCIL

ACCOUNT NUMBER: 001-400110

Description	Current Year					Upcoming Year		
	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	Projected Actual vs Proposed
EXPENDITURES (CONT.)								
OTHER CHARGES:								
Council - Training & Travel	20,500	20,500	1,413	19,087	20,500	0.00%	20,500	0.00%
Council - Official Fees	200	200	450	550	1,000	400.00%	1,000	0.00%
TOTAL OTHER CHARGES	20,700	20,700	1,863	19,637	21,500		21,500	
CAPITAL OUTLAY:								
Council - Office Equipment	42,000	42,000	16,278	10,722	27,000	-35.71%	17,000	-37.04%
TOTAL CAPITAL OUTLAY	42,000	42,000	16,278	10,722	27,000		17,000	
TOTAL EXPENDITURES	1,188,885	1,188,885	442,866	737,688	1,180,554		1,194,155	

COUNCIL

ACCOUNT NUMBER: 001-400110

NARRATIVE EXPLANATION OF CAPITAL OUTLAY FOR REQUESTED YEAR 2015

CAPITAL OUTLAY:	AMOUNT	DETAILED DESCRIPTION	Sub-total
Office Equipment	\$ 17,000	Network Server Scanner Equipment and Software	\$ 12,000 5,000

Grand Total Requested:

\$ 17,000

COUNCIL - DISTRICT I

ACCOUNT NUMBER: 001-400111

Description	Current Year					Upcoming Year		
	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:								
PERSONAL SERVICES:								
Dist I - Salary	10,545	10,545	4,987	5,558	10,545	0.00%	10,545	0.00%
Dist I - Life/Health Insurance	35	35	16	19	35	0.00%	35	0.00%
Dist I - Medicare	160	160	72	88	160	0.00%	160	0.00%
Dist I - Deferred Compensation	700	700	543	677	1,220	0.00%	1,325	8.61%
Dist I - OPEB Contribution	-	-	-	275	275	100.00%	265	-3.64%
Dist I - Miscellaneous	90	90	-	90	90	0.00%	90	0.00%
TOTAL PERSONAL SERVICES	11,530	11,530	5,618	6,707	12,325		12,420	
OPERATING SERVICES:								
Dist I - Ads, Dues & Subscriptions	400	400	30	370	400	0.00%	400	0.00%
Dist I - Printing	750	750	-	750	750	0.00%	750	0.00%
Dist I - Postage	1,200	1,200	-	1,200	1,200	0.00%	1,400	16.67%
Dist I - Telephone	2,757	2,757	338	2,419	2,757	0.00%	2,897	5.08%
Dist I - Rentals	700	700	-	700	700	0.00%	700	0.00%
Dist I - Maint. of Property & Equip.	800	800	-	800	800	0.00%	800	0.00%
Dist I - Contractual Services	3,156	3,156	1,117	2,039	3,156	0.00%	3,314	5.01%
Dist I - Professional Services	2,000	2,000	-	2,000	2,000	0.00%	2,000	0.00%
Dist I - Employee Liability	205	205	65	134	199	-2.93%	220	10.55%
Dist I - General Liability	235	235	74	154	228	-2.98%	250	9.65%
TOTAL OPERATING SERVICES	12,203	12,203	1,624	10,566	12,190		12,731	
MATERIALS & SUPPLIES:								
Dist I - Office & Communications Equip.	3,450	3,450	-	3,450	3,450	0.00%	3,450	0.00%
Dist I - Office Supplies	1,550	1,550	24	1,526	1,550	0.00%	1,550	0.00%
Dist I - Food & Clothing	700	700	23	677	700	0.00%	700	0.00%
TOTAL MATERIALS & SUPPLIES	5,700	5,700	47	5,653	5,700		5,700	
OTHER CHARGES:								
Dist I - Training & Travel	11,950	11,950	2,920	9,030	11,950	0.00%	11,950	0.00%
TOTAL OTHER CHARGES	11,950	11,950	2,920	9,030	11,950		11,950	
TOTAL EXPENDITURES	41,383	41,383	10,209	31,956	42,165		42,801	

COUNCIL - DISTRICT II

ACCOUNT NUMBER: 001-400112

Description	Current Year					Upcoming Year		
	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:								
PERSONAL SERVICES:								
Dist II - Salary	10,545	10,545	4,987	5,558	10,545	0.00%	10,545	0.00%
Dist II - Health/Life Insurance	14,900	14,900	2,538	2,962	5,500	-63.09%	5,700	3.64%
Dist II - Medicare	160	160	71	89	160	0.00%	160	0.00%
Dist II - Deferred Compensation	700	700	309	391	700	0.00%	700	0.00%
Dist II - Dental Insurance	120	120	60	60	120	0.00%	120	0.00%
Dist II - OPEB Contribution	-	-	-	275	275	100.00%	265	-3.64%
Dist II - Miscellaneous	90	90	-	90	90	0.00%	90	0.00%
TOTAL PERSONAL SERVICES	26,515	26,515	7,965	9,425	17,390		17,580	
OPERATING SERVICES:								
Dist II - Ads, Dues & Subscriptions	200	200	-	200	200	0.00%	200	0.00%
Dist II - Printing	750	750	-	750	750	0.00%	750	0.00%
Dist II - Postage	1,200	1,200	-	1,200	1,200	0.00%	1,600	33.33%
Dist II - Telephone	2,757	2,757	-	2,757	2,757	0.00%	2,897	5.08%
Dist II - Maint. of Property & Equip.	800	800	-	800	800	0.00%	800	0.00%
Dist II - Contractual Services	3,156	3,156	1,478	1,678	3,156	0.00%	3,314	5.01%
Dist II - Professional Services	2,000	2,000	-	2,000	2,000	0.00%	2,000	0.00%
Dist II - Employee Liability	220	220	70	188	258	17.27%	280	8.53%
Dist II - General Liability	255	255	80	216	296	16.08%	325	9.80%
TOTAL OPERATING SERVICES	11,338	11,338	1,628	9,789	11,417		12,166	
MATERIALS & SUPPLIES:								
Dist II - Office & Communications Equip.	4,800	4,800	-	4,800	4,800	0.00%	4,800	0.00%
Dist II - Office Supplies	1,725	1,725	-	1,725	1,725	0.00%	1,725	0.00%
Dist II - Food & Clothing	700	700	-	700	700	0.00%	700	0.00%
TOTAL MATERIALS & SUPPLIES	7,225	7,225	-	7,225	7,225		7,225	
OTHER CHARGES:								
Dist II - Training & Travel	12,950	12,950	1,116	11,834	12,950	0.00%	12,950	0.00%
TOTAL OTHER CHARGES	12,950	12,950	1,116	11,834	12,950		12,950	
TOTAL EXPENDITURES	58,028	58,028	10,709	38,273	48,982		49,921	

COUNCIL - DISTRICT III

ACCOUNT NUMBER: 001-400113

Description	Current Year					Upcoming Year		
	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:								
PERSONAL SERVICES:								
Dist III - Salary	10,545	10,545	4,987	5,558	10,545	0.00%	10,545	0.00%
Dist III - Health/Life Insurance	35	35	16	19	35	0.00%	35	0.00%
Dist III - Medicare	160	160	68	92	160	0.00%	160	0.00%
Dist III - Deferred Compensation	700	700	309	391	700	0.00%	700	0.00%
Dist III - OPEB Contribution	-	-	-	275	275	0.00%	265	-3.64%
Dist III - Miscellaneous	90	90	-	90	90	0.00%	90	0.00%
TOTAL PERSONAL SERVICES	11,530	11,530	5,380	6,425	11,805		11,795	
OPERATING SERVICES:								
Dist III - Ads, Dues & Subscriptions	150	150	27	123	150	0.00%	150	0.00%
Dist III - Printing	2,600	2,600	44	2,556	2,600	0.00%	2,600	0.00%
Dist III - Postage	4,450	4,450	-	4,450	4,450	0.00%	4,450	0.00%
Dist III - Telephone	2,757	2,757	215	2,542	2,757	0.00%	2,897	5.08%
Dist III - Rentals	255	255	-	255	255	0.00%	255	0.00%
Dist III - Maint. of Property & Equip.	800	800	-	800	800	0.00%	800	0.00%
Dist III - Contractual Services	3,156	3,156	1,328	1,828	3,156	0.00%	3,314	5.01%
Dist III - Professional Services	2,000	2,000	340	1,660	2,000	0.00%	2,000	0.00%
Dist III - Employee Liability	210	210	66	159	225	7.14%	250	11.11%
Dist III - General Liability	240	240	76	182	258	7.50%	280	8.53%
TOTAL OPERATING SERVICES	16,618	16,618	2,096	14,555	16,651		16,996	
MATERIALS & SUPPLIES:								
Dist III - Office & Communications Equip.	7,300	7,300	-	7,300	7,300	0.00%	7,300	0.00%
Dist III - Office Supplies	1,725	1,725	14	1,711	1,725	0.00%	1,725	0.00%
Dist III - Food & Clothing	700	700	-	700	700	0.00%	700	0.00%
TOTAL MATERIALS & SUPPLIES	9,725	9,725	14	9,711	9,725		9,725	
OTHER CHARGES:								
Dist III - Training & Travel	11,200	11,200	577	10,623	11,200	0.00%	11,200	0.00%
TOTAL OTHER CHARGES	11,200	11,200	577	10,623	11,200		11,200	
TOTAL EXPENDITURES	49,073	49,073	8,067	41,314	49,381		49,716	

COUNCIL - DISTRICT IV

ACCOUNT NUMBER: 001-400114

Description	Current Year					Upcoming Year		
	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:								
PERSONAL SERVICES:								
Dist IV - Salary	10,545	10,545	4,987	5,558	10,545	0.00%	10,545	0.00%
Dist IV - FICA	700	700	305	395	700	0.00%	700	0.00%
Dist IV - Health/Life Insurance	5,600	5,600	2,538	2,962	5,500	-1.79%	5,700	3.64%
Dist IV - Medicare	160	160	71	89	160	0.00%	160	0.00%
Dist IV - Dental Insurance	120	120	60	60	120	0.00%	120	0.00%
Dist IV - OPEB Contribution	-	-	-	275	275	100.00%	265	-3.64%
Dist IV - Miscellaneous	90	90	-	90	90	0.00%	90	0.00%
TOTAL PERSONAL SERVICES	17,215	17,215	7,961	9,429	17,390		17,580	
OPERATING SERVICES:								
Dist IV - Ads, Dues & Subscriptions	400	400	22	378	400	0.00%	400	0.00%
Dist IV - Printing	3,150	3,150	103	3,047	3,150	0.00%	3,150	0.00%
Dist IV - Postage	5,700	5,700	54	5,646	5,700	0.00%	5,700	0.00%
Dist IV - Telephone	2,757	2,757	500	2,257	2,757	0.00%	2,897	5.08%
Dist IV - Rentals	700	700	-	700	700	0.00%	700	0.00%
Dist IV - Maint. of Property & Equip.	800	800	-	800	800	0.00%	800	0.00%
Dist IV - Contractual Services	3,156	3,156	1,310	1,846	3,156	0.00%	3,314	5.01%
Dist IV - Professional Services	2,000	2,000	-	2,000	2,000	0.00%	2,000	0.00%
Dist IV - Employee Liability	285	285	90	191	281	-1.40%	300	6.76%
Dist IV - General Liability	325	325	103	220	323	-0.62%	350	8.36%
TOTAL OPERATING SERVICES	19,273	19,273	2,182	17,085	19,267		19,611	
MATERIALS & SUPPLIES:								
Dist IV - Office & Communications Equip.	7,300	7,300	-	7,300	7,300	0.00%	7,300	0.00%
Dist IV - Office Supplies	1,725	1,725	135	1,590	1,725	0.00%	1,725	0.00%
Dist IV - Food & Clothing	700	700	-	700	700	0.00%	700	0.00%
TOTAL MATERIALS & SUPPLIES	9,725	9,725	135	9,590	9,725		9,725	
OTHER CHARGES:								
Dist IV - Training & Travel	12,950	12,950	767	12,183	12,950	0.00%	12,950	0.00%
TOTAL OTHER CHARGES	12,950	12,950	767	12,183	12,950		12,950	
TOTAL EXPENDITURES	59,163	59,163	11,045	48,287	59,332		59,866	

COUNCIL - DISTRICT V

ACCOUNT NUMBER: 001-400115

Description	Current Year					Upcoming Year		
	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:								
PERSONAL SERVICES:								
Dist V - Salary	10,545	10,545	4,987	5,558	10,545	0.00%	10,545	0.00%
Dist V - FICA	700	700	266	434	700	0.00%	700	0.00%
Dist V - Health/Life Insurance	14,900	14,900	6,722	7,878	14,600	-2.01%	15,100	3.42%
Dist V - Medicare	160	160	62	98	160	0.00%	160	0.00%
Dist V - OPEB Contribution	-	-	-	275	275	100.00%	265	-3.64%
Dist V - Miscellaneous	90	90	-	-	-	-100.00%	-	0.00%
TOTAL PERSONAL SERVICES	26,395	26,395	12,037	14,243	26,280		26,770	
OPERATING SERVICES:								
Dist V - Ads, Dues & Subscriptions	400	400	439	61	500	25.00%	500	0.00%
Dist V - Printing	2,650	2,650	-	1,650	1,650	-37.74%	1,650	0.00%
Dist V - Postage	1,200	1,200	-	4,200	4,200	250.00%	4,200	0.00%
Dist V - Telephone	2,757	2,757	600	2,157	2,757	0.00%	2,896	5.04%
Dist V - Maint. of Property & Equip.	800	800	-	800	800	0.00%	800	0.00%
Dist V - Contractual Services	3,156	3,156	1,403	1,762	3,165	0.29%	3,314	4.71%
Dist V - Professional Services	2,000	2,000	-	2,000	2,000	0.00%	2,000	0.00%
Dist V - Employee Liability	295	295	93	200	293	-0.68%	325	10.92%
Dist V - General Liability	335	335	106	230	336	0.30%	370	10.12%
TOTAL OPERATING SERVICES	13,593	13,593	2,641	13,060	15,701		16,055	
MATERIALS & SUPPLIES:								
Dist V - Office & Communications Equip.	6,200	6,200	38	6,162	6,200	0.00%	6,200	0.00%
Dist V - Office Supplies	1,000	1,000	-	1,000	1,000	0.00%	1,000	0.00%
Dist V - Food & Clothing	700	700	-	700	700	0.00%	700	0.00%
TOTAL MATERIALS & SUPPLIES	7,900	7,900	38	7,862	7,900		7,900	
OTHER CHARGES:								
Dist V - Training & Travel	13,950	13,950	730	11,220	11,950	-14.34%	13,950	16.74%
TOTAL OTHER CHARGES	13,950	13,950	730	11,220	11,950		13,950	
TOTAL EXPENDITURES	61,838	61,838	15,446	46,385	61,831		64,675	

COUNCIL - DISTRICT VI

ACCOUNT NUMBER: 001-400116

Description	Current Year					Upcoming Year		
	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:								
PERSONAL SERVICES:								
Dist VI - Salary	10,545	10,545	4,987	5,558	10,545	0.00%	10,545	0.00%
Dist VI - FICA	700	700	309	391	700	0.00%	700	0.00%
Dist VI - Life/Health Insurance	35	35	16	19	35	0.00%	35	0.00%
Dist VI - Medicare	160	160	72	88	160	0.00%	160	0.00%
Dist VI - OPEB Contribution	-	-	-	275	275	100.00%	265	-3.64%
Dist VI - Miscellaneous	90	90	-	90	90	0.00%	90	0.00%
TOTAL PERSONAL SERVICES	11,530	11,530	5,384	6,421	11,805		11,795	
OPERATING SERVICES:								
Dist VI - Ads, Dues & Subscriptions	400	400	255	145	400	0.00%	400	0.00%
Dist VI - Printing	1,650	1,650	-	1,650	1,650	0.00%	1,650	0.00%
Dist VI - Postage	1,200	1,200	-	1,200	1,200	0.00%	1,600	33.33%
Dist VI - Telephone	2,757	2,757	600	2,157	2,757	0.00%	2,896	5.04%
Dist VI - Maint. of Property & Equip.	800	800	-	800	800	0.00%	800	0.00%
Dist VI - Contractual Services	3,156	3,156	1,117	2,039	3,156	0.00%	3,314	5.01%
Dist VI - Professional Services	2,000	2,000	-	2,000	2,000	0.00%	2,000	0.00%
Dist VI - Employee Liability	200	200	64	134	198	-1.00%	220	11.11%
Dist VI - General Liability	230	230	73	154	227	-1.30%	250	10.13%
TOTAL OPERATING SERVICES	12,393	12,393	2,109	10,279	12,388		13,130	
MATERIALS & SUPPLIES:								
Dist VI - Office & Communications Equip.	3,800	3,800	-	3,800	3,800	0.00%	3,800	0.00%
Dist VI - Office Supplies	1,050	1,050	27	1,023	1,050	0.00%	1,050	0.00%
Dist VI - Food & Clothing	700	700	-	700	700	0.00%	700	0.00%
TOTAL MATERIALS & SUPPLIES	5,550	5,550	27	5,523	5,550		5,550	
OTHER CHARGES:								
Dist VI - Training & Travel	11,950	11,950	893	4,107	5,000	-58.16%	12,950	159.00%
TOTAL OTHER CHARGES	11,950	11,950	893	4,107	5,000		12,950	
TOTAL EXPENDITURES	41,423	41,423	8,413	26,330	34,743		43,425	

COUNCIL - DISTRICT VII

ACCOUNT NUMBER: 001-400117

Description	Current Year					Upcoming Year		
	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:								
PERSONAL SERVICES:								
Dist VII - Salary	10,545	10,545	4,987	5,558	10,545	0.00%	10,545	0.00%
Dist VII - FICA	700	700	309	391	700	0.00%	700	0.00%
Dist VII - Medicare	160	160	72	88	160	0.00%	160	0.00%
Dist VII - OPEB Contribution	-	-	-	275	275	100.00%	265	-3.64%
Dist VII - Miscellaneous	90	90	-	90	90	0.00%	90	0.00%
TOTAL PERSONAL SERVICES	11,495	11,495	5,368	6,402	11,770		11,760	
OPERATING SERVICES:								
Dist VII - Ads, Dues & Subscriptions	300	300	13	387	400	33.33%	400	0.00%
Dist VII - Printing	2,975	2,975	-	2,975	2,975	0.00%	2,975	0.00%
Dist VII - Postage	3,475	3,475	-	3,475	3,475	0.00%	3,475	0.00%
Dist VII - Telephone	2,757	2,757	224	2,533	2,757	0.00%	2,897	5.08%
Dist VII - Maint. of Property & Equip.	800	800	-	800	800	0.00%	800	0.00%
Dist VII - Contractual Services	3,156	3,156	1,141	2,015	3,156	0.00%	3,314	5.01%
Dist VII - Professional Services	2,000	2,000	-	2,000	2,000	0.00%	2,000	0.00%
Dist VII - Employee Liability	200	200	63	147	210	5.00%	225	7.14%
Dist VII - General Liability	230	230	73	168	241	4.78%	260	7.88%
TOTAL OPERATING SERVICES	15,893	15,893	1,514	14,500	16,014		16,346	
MATERIALS & SUPPLIES:								
Dist VII - Office & Communications Equip.	4,000	4,000	-	3,900	3,900	-2.50%	4,000	2.56%
Dist VII - Office Supplies	500	500	-	500	500	0.00%	500	0.00%
Dist VII - Food & Clothing	400	400	-	400	400	0.00%	400	0.00%
TOTAL MATERIALS & SUPPLIES	4,900	4,900	-	4,800	4,800		4,900	
OTHER CHARGES:								
Dist VII - Training & Travel	12,950	12,950	880	12,070	12,950	0.00%	13,950	7.72%
TOTAL OTHER CHARGES	12,950	12,950	880	12,070	12,950		13,950	
TOTAL EXPENDITURES	45,238	45,238	7,762	37,772	45,534		46,956	

COUNCIL - DIVISION A

ACCOUNT NUMBER: 001-400118

Description	Current Year					Upcoming Year		
	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:								
PERSONAL SERVICES:								
Div A - Salary	14,055	14,055	6,649	7,406	14,055	0.00%	14,055	0.00%
Div A - FICA	900	900	412	488	900	0.00%	900	0.00%
Div A - Life/Health Insurance	35	35	16	19	35	0.00%	-	-100.00%
Div A - Medicare	210	210	96	114	210	0.00%	210	0.00%
Div A - OPEB Contribution	-	-	-	370	370	100.00%	355	-4.05%
Div A - Miscellaneous	90	90	-	90	90	0.00%	90	0.00%
TOTAL PERSONAL SERVICES	15,290	15,290	7,173	8,487	15,660		15,610	
OPERATING SERVICES:								
Div A - Ads, Dues & Subscriptions	400	400	-	400	400	0.00%	400	0.00%
Div A - Printing	3,750	3,750	44	3,706	3,750	0.00%	3,750	0.00%
Div A - Postage	4,200	4,200	110	4,090	4,200	0.00%	4,200	0.00%
Div A - Telephone	2,757	2,757	600	2,157	2,757	0.00%	2,897	5.08%
Div A - Maint. of Property & Equip.	800	800	-	800	800	0.00%	800	0.00%
Div A - Contractual Services	3,156	3,156	1,376	1,780	3,156	0.00%	3,314	5.01%
Div A - Professional Services	2,000	2,000	-	2,000	2,000	0.00%	2,000	0.00%
Div A - Employee Liability	215	215	67	165	232	7.91%	250	7.76%
Div A - General Liability	245	245	77	190	267	8.98%	300	12.36%
TOTAL OPERATING SERVICES	17,523	17,523	2,274	15,288	17,562		17,911	
MATERIALS & SUPPLIES:								
Div A - Office & Communications Equip.	5,300	5,300	118	5,182	5,300	0.00%	5,300	0.00%
Div A - Office Supplies	1,175	1,175	-	1,175	1,175	0.00%	1,175	0.00%
Div A - Food & Clothing	700	700	-	700	700	0.00%	700	0.00%
TOTAL MATERIALS & SUPPLIES	7,175	7,175	118	7,057	7,175		7,175	
OTHER CHARGES:								
Div A - Training & Travel	10,950	10,950	589	10,361	10,950	0.00%	10,950	0.00%
TOTAL OTHER CHARGES	10,950	10,950	589	10,361	10,950		10,950	
TOTAL EXPENDITURES	50,938	50,938	10,154	41,193	51,347		51,646	

COUNCIL - DIVISION B

ACCOUNT NUMBER: 001-400119

Description	Current Year					Upcoming Year		
	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:								
PERSONAL SERVICES:								
Div B - Salary	14,055	14,055	6,703	7,352	14,055	0.00%	14,055	0.00%
Div B - FICA	900	900	412	488	900	0.00%	900	0.00%
Div B - Life/Health Insurance	-	-	423	2,977	3,400	100.00%	5,700	67.65%
Div B - Medicare	210	210	96	114	210	0.00%	210	0.00%
Div B - OPEB Contribution	-	-	-	370	370	100.00%	355	-4.05%
Div B - Miscellaneous	90	90	-	90	90	0.00%	90	0.00%
TOTAL PERSONAL SERVICES	15,255	15,255	7,634	11,391	19,025		21,310	
OPERATING SERVICES:								
Div B - Ads, Dues & Subscriptions	400	400	474	(74)	400	0.00%	400	0.00%
Div B - Printing	750	750	88	662	750	0.00%	750	0.00%
Div B - Postage	1,200	1,200	-	1,200	1,200	0.00%	3,400	183.33%
Div B - Telephone	2,757	2,757	505	2,252	2,757	0.00%	2,897	5.08%
Div B - Rentals	700	700	-	700	700	0.00%	700	0.00%
Div B - Maint. of Property & Equip.	800	800	-	800	800	0.00%	800	0.00%
Div B - Contractual Services	3,156	3,156	1,627	1,529	3,156	0.00%	3,314	5.01%
Div B - Professional Services	2,000	2,000	-	2,000	2,000	0.00%	2,000	0.00%
Div B - Employee Liability	240	240	75	163	238	-0.83%	260	9.24%
Div B - General Liability	285	285	86	187	273	-4.21%	300	9.89%
TOTAL OPERATING SERVICES	12,288	12,288	2,855	9,419	12,274		14,821	
MATERIALS & SUPPLIES:								
Div B - Office & Communications Equip.	7,300	7,300	1,513	5,787	7,300	0.00%	8,300	13.70%
Div B - Office Supplies	1,725	1,725	-	1,725	1,725	0.00%	1,725	0.00%
Div B - Food & Clothing	700	700	-	700	700	0.00%	700	0.00%
TOTAL MATERIALS & SUPPLIES	9,725	9,725	1,513	8,212	9,725		10,725	
OTHER CHARGES:								
Div B - Training & Travel	12,950	12,950	1,295	11,655	12,950	0.00%	16,950	30.89%
TOTAL OTHER CHARGES	12,950	12,950	1,295	11,655	12,950		16,950	
TOTAL EXPENDITURES	50,218	50,218	13,297	40,677	53,974		63,806	

ORDINANCE & PROCEEDINGS

ACCOUNT NUMBER: 001-400130

Description	Current Year					Upcoming Year		
	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:								
OPERATING SERVICES:								
Ord/Proc - Ads, Dues & Subscriptions	30,000	30,000	8,036	15,964	24,000	-20.00%	30,000	25.00%
TOTAL OPERATING SERVICES	30,000	30,000	8,036	15,964	24,000		30,000	
TOTAL EXPENDITURES	30,000	30,000	8,036	15,964	24,000		30,000	

PUBLIC INFORMATION

ACCOUNT NUMBER: 001-400140

Description	Current Year					Upcoming Year		
	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:								
PERSONAL SERVICES:								
Public Info - Salaries	86,500	86,500	42,407	45,893	88,300	2.08%	90,700	2.72%
Public Info - Retirement	14,000	14,000	6,785	7,365	14,150	1.07%	13,150	-7.07%
Public Info - Health/Life Insurance	20,500	20,500	9,250	10,850	20,100	-1.95%	20,800	3.48%
Public Info - Workers Comp.	600	600	246	274	520	-13.33%	550	5.77%
Public Info - Unemployment Comp.	220	220	53	57	110	-50.00%	120	9.09%
Public Info - Medicare	1,300	1,300	591	634	1,225	-5.77%	1,350	10.20%
Public Info - Disability	375	375	174	156	330	-12.00%	330	0.00%
Public Info - Dental Insurance	240	240	120	120	240	0.00%	240	0.00%
Public Info - OPEB Contribution	-	-	-	2,335	2,335	100.00%	2,270	-2.78%
Public Info - Miscellaneous	160	160	-	160	160	0.00%	160	0.00%
TOTAL PERSONAL SERVICES	123,895	123,895	59,626	67,844	127,470		129,670	
OPERATING SERVICES:								
Public Info - Ads, Dues & Subscriptions	5,820	5,820	2,785	3,035	5,820	0.00%	15,165	160.57%
Public Info - Printing	31,530	31,530	4,006	27,524	31,530	0.00%	47,960	52.11%
Public Info - Postage	18,000	18,000	91	17,909	18,000	0.00%	20,000	11.11%
Public Info - Telephone	2,500	2,500	750	1,750	2,500	0.00%	2,500	0.00%
Public Info - Rentals	3,200	3,200	-	3,200	3,200	0.00%	5,000	56.25%
Public Info - Maint. of Prop. & Equip.	22,500	22,500	2,538	19,962	22,500	0.00%	27,450	22.00%
Public Info - Contractual Services	52,700	52,700	15,418	37,282	52,700	0.00%	11,000	-79.13%
Public Info - Professional Services	58,000	58,000	37,972	20,028	58,000	0.00%	65,000	12.07%
Public Info - Automobile Insurance	1,270	1,270	403	805	1,208	0.00%	1,300	7.62%
Public Info - Employee Liability	1,350	1,350	429	1,083	1,512	12.00%	1,600	5.82%
Public Info - General Liability	1,545	1,545	490	1,247	1,737	12.43%	1,850	6.51%
TOTAL OPERATING SERVICES	198,415	198,415	64,882	133,825	198,707		198,825	
MATERIALS & SUPPLIES:								
Public Info - Office & Comm. Equipment	4,000	4,000	3,452	548	4,000	0.00%	17,500	337.50%
Public Info - Office Supplies	3,700	3,700	606	3,094	3,700	0.00%	2,500	-32.43%
Public Info - Food & Clothing	700	700	197	503	700	0.00%	900	28.57%
Public Info - Maint of Bldgs & Grounds	500	500	-	500	500	0.00%	500	0.00%
Public Info - Vehicle Supplies	700	700	115	585	700	0.00%	700	0.00%
TOTAL MATERIALS & SUPPLIES	9,600	9,600	4,370	5,230	9,600		22,100	

CONTINUED

PUBLIC INFORMATION

ACCOUNT NUMBER: 001-400140

Description	Current Year					Upcoming Year		
	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES (CONT.)								
OTHER CHARGES:								
Public Info - Training & Travel	3,000	3,000	1,155	1,845	3,000	0.00%	6,000	100.00%
TOTAL OTHER CHARGES	3,000	3,000	1,155	1,845	3,000		6,000	
 TOTAL EXPENDITURES	 334,910	 334,910	 130,033	 208,744	 338,777		 356,595	

POLICE JURY ASSOCIATION

ACCOUNT NUMBER: 001-400150

Description	Current Year					Upcoming Year		
	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:								
OPERATING SERVICES:								
Police Jury - Ads, Dues & Subscriptions	42,000	42,000	26,093	15,907	42,000	0.00%	42,000	0.00%
TOTAL OPERATING SERVICES	42,000	42,000	26,093	15,907	42,000		42,000	
TOTAL EXPENDITURES	42,000	42,000	26,093	15,907	42,000		42,000	

DISTRICT COURT

ACCOUNT NUMBER: 001-400205

Description	Current Year					Upcoming Year		
	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:								
PERSONAL SERVICES:								
Dist Crt - Non-PR Salaries/Benefits	310,000	310,000	95,076	159,924	255,000	-17.74%	280,500	10.00%
TOTAL PERSONAL SERVICES	310,000	310,000	95,076	159,924	255,000		280,500	
OPERATING SERVICES:								
Dist Crt - Ads, Dues & Subscriptions	8,000	8,000	2,239	5,761	8,000	0.00%	8,000	0.00%
Dist Crt - Printing	1,500	1,500	279	1,221	1,500	0.00%	1,500	0.00%
Dist Crt - Maint. of Property & Equip.	3,000	3,000	228	2,772	3,000	0.00%	3,000	0.00%
Dist Crt - Contractual Services	80,000	80,000	6,061	73,939	80,000	0.00%	80,000	0.00%
Dist Crt - Professional Services	15,000	15,000	48,004	(33,004)	15,000	0.00%	15,000	0.00%
Dist Crt - Employee Liability	2,175	2,175	690	1,730	2,420	11.26%	2,550	5.37%
Dist Crt - General Liability	2,475	2,475	789	1,993	2,782	12.40%	2,950	6.04%
TOTAL OPERATING SERVICES	112,150	112,150	58,290	54,412	112,702		113,000	
MATERIALS & SUPPLIES:								
Dist Crt - Office & Communications Equip.	4,000	4,000	3,067	933	4,000	0.00%	4,000	0.00%
Dist Crt - Office Supplies	1,000	1,000	111	889	1,000	0.00%	1,000	0.00%
Dist Crt - Food & Clothing	5,000	5,000	954	4,046	5,000	0.00%	5,000	0.00%
TOTAL MATERIALS & SUPPLIES	10,000	10,000	4,132	5,868	10,000		10,000	
OTHER CHARGES:								
Dist Crt - Juror/Witness Fees	36,000	36,000	7,610	28,390	36,000	0.00%	36,000	0.00%
Dist Crt - Official Fees	35,000	35,000	24,522	10,478	35,000	0.00%	35,000	0.00%
TOTAL OTHER CHARGES	71,000	71,000	32,132	38,868	71,000		71,000	
CAPITAL OUTLAY:								
Dist Crt - Office Equipment	12,000	12,000	-	12,000	12,000	0.00%	-	-100.00%
TOTAL CAPITAL OUTLAY	12,000	12,000	-	12,000	12,000		-	
INTERGOVERNMENTAL:								
Dist Crt - Court Attendance	15,000	15,000	-	15,000	15,000	0.00%	15,000	0.00%
TOTAL INTERGOVERNMENTAL	15,000	15,000	-	15,000	15,000		15,000	
TOTAL EXPENDITURES	530,150	530,150	189,630	286,072	475,702		489,500	

DISTRICT COURT - DIVISION C

ACCOUNT NUMBER: 001-400206

Description	Current Year					Upcoming Year		
	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:								
PERSONAL SERVICES:								
D/C - Div C - Salaries	87,000	87,000	40,934	46,066	87,000	0.00%	88,300	1.49%
D/C - Div C - Non-PR Salaries/Benefits	195,360	195,360	68,534	72,466	141,000	-27.83%	162,150	15.00%
D/C - Div C - Retirement	14,000	14,000	6,550	7,450	14,000	0.00%	13,000	-7.14%
D/C - Div C - Health/Life Insurance	20,000	20,000	8,883	9,117	18,000	-10.00%	20,000	11.11%
D/C - Div C - Workmens Comp.	600	600	238	267	505	-15.83%	520	2.97%
D/C - Div C - Unemployment	220	220	51	59	110	-50.00%	110	0.00%
D/C - Div C - Medicare	800	800	370	430	800	0.00%	850	6.25%
D/C - Div C - Dental Insurance	100	100	36	64	100	0.00%	100	0.00%
D/C - Div C - OPEB Contribution	-	-	-	2,260	2,260	100.00%	2,210	-2.21%
TOTAL PERSONAL SERVICES	318,080	318,080	125,596	138,179	263,775		287,240	
OPERATING SERVICES:								
D/C - Div C - Ads, Dues & Subsc.	5,000	5,000	387	4,613	5,000	0.00%	5,000	0.00%
D/C - Div C - Printing	1,000	1,000	350	650	1,000	0.00%	1,000	0.00%
D/C - Div C - Telephone	6,033	6,033	5,013	1,020	6,033	0.00%	6,033	0.00%
D/C - Div C - Rentals	2,070	2,070	861	1,209	2,070	0.00%	2,070	0.00%
D/C - Div C - Maint. of Prop. & Equip.	2,000	2,000	-	2,000	2,000	0.00%	2,000	0.00%
D/C - Div C - Contractual Services	2,000	2,000	1,776	224	2,000	0.00%	2,000	0.00%
D/C - Div C - Employee Liability	1,300	1,300	413	1,140	1,553	19.46%	1,650	6.25%
D/C - Div C - General Liability	1,490	1,490	472	1,313	1,785	19.80%	1,900	6.44%
TOTAL OPERATING SERVICES	20,893	20,893	9,272	12,169	21,441		21,653	
MATERIALS & SUPPLIES:								
D/C - Div C - Office & Comm. Equipment	10,000	10,000	5,191	4,809	10,000	0.00%	10,000	0.00%
D/C - Div C - Office Supplies	3,500	3,500	1,342	2,158	3,500	0.00%	3,500	0.00%
TOTAL MATERIALS & SUPPLIES	13,500	13,500	6,533	6,967	13,500		13,500	
TOTAL EXPENDITURES	352,473	352,473	141,401	157,315	298,716		322,393	

DISTRICT COURT - DIVISION D

ACCOUNT NUMBER: 001-400207

Description	Current Year					Upcoming Year		
	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:								
PERSONAL SERVICES:								
D/C - Div D - Salaries	87,000	87,000	40,934	46,066	87,000	0.00%	88,300	1.49%
D/C - Div D - Non-PR Salaries/Benefits	110,000	110,000	53,622	56,878	110,500	0.45%	114,000	3.17%
D/C - Div D - Retirement	14,000	14,000	6,550	7,450	14,000	0.00%	13,000	-7.14%
D/C - Div D - Health/Life Insurance	5,300	5,300	2,367	2,433	4,800	-9.43%	5,500	14.58%
D/C - Div D - Workmens Comp.	600	600	237	268	505	-15.83%	525	3.96%
D/C - Div D - Unemployment	220	220	51	59	110	-50.00%	110	0.00%
D/C - Div D - Medicare	1,300	1,300	593	682	1,275	-1.92%	1,300	1.96%
D/C - Div D - Dental Insurance	100	100	36	64	100	0.00%	100	0.00%
D/C - Div D - OPEB Contribution	-	-	-	2,260	2,260	100.00%	2,210	-2.21%
TOTAL PERSONAL SERVICES	218,520	218,520	104,390	116,160	220,550		225,045	
OPERATING SERVICES:								
D/C - Div D - Ads, Dues & Subscriptions	9,000	9,000	485	8,515	9,000	0.00%	9,000	0.00%
D/C - Div D - Printing	750	750	773	(23)	750	0.00%	750	0.00%
D/C - Div D - Telephone	7,000	7,000	5,013	1,987	7,000	0.00%	7,000	0.00%
D/C - Div D - Rentals	1,400	1,400	798	602	1,400	0.00%	1,400	0.00%
D/C - Div D - Maint. of Prop. & Equip.	500	500	173	327	500	0.00%	500	0.00%
D/C - Div D - Contractual Services	33,000	33,000	3,006	29,994	33,000	0.00%	33,000	0.00%
D/C - Div D - Professional Services	48,220	94,511	47,905	315	48,220	-48.98%	48,220	0.00%
D/C - Div D - Employee Liability	1,625	1,625	515	1,088	1,603	-1.35%	1,700	6.05%
D/C - Div D - General Liability	1,860	1,860	590	1,252	1,842	-0.97%	1,950	5.86%
TOTAL OPERATING SERVICES	103,355	149,646	59,258	44,057	103,315		103,520	
MATERIALS & SUPPLIES:								
D/C - Div D - Office & Comm. Equipment	5,000	5,000	10	4,990	5,000	0.00%	5,000	0.00%
D/C - Div D - Office Supplies	3,300	3,300	1,897	1,403	3,300	0.00%	3,300	0.00%
D/C - Div D - Food & Clothing	1,000	1,000	986	14	1,000	0.00%	1,000	0.00%
D/C - Div D - Maint of Bldg & Grds	65	65	-	65	65	0.00%	65	0.00%
TOTAL MATERIALS & SUPPLIES	9,365	9,365	2,893	6,472	9,365		9,365	
OTHER CHARGES:								
D/C - Div D - Training & Travel	5,000	5,000	3,582	1,418	5,000	0.00%	5,000	0.00%
TOTAL OTHER CHARGES	5,000	5,000	3,582	1,418	5,000		5,000	

CONTINUED

DISTRICT COURT - DIVISION D

ACCOUNT NUMBER: 001-400207

Description	Current Year					Upcoming Year		
	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES (CONT.)								
CAPITAL OUTLAY:								
D/C - Div D - Office Equipment	8,000	8,000	-	8,000	8,000	0.00%	8,000	0.00%
TOTAL CAPITAL OUTLAY	8,000	8,000	-	8,000	8,000		8,000	
TOTAL EXPENDITURES	344,240	390,531	170,123	176,107	346,230		350,930	

DISTRICT COURT - DIVISION D

ACCOUNT NUMBER: 001-400207

**NARRATIVE EXPLANATION OF CAPITAL OUTLAY
FOR REQUESTED YEAR 2015**

CAPITAL OUTLAY:	AMOUNT	DETAILED DESCRIPTION	Sub-total
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	Current Year					Upcoming Year			
	Original Budget	Last Adopted Budget	Actual Year-to-Date (As of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	Projected Actual vs Proposed	% Change
EXPENDITURES:									
PERSONAL SERVICES:									
D/C - Div E - Salaries	87,000	87,000	40,934	46,066	87,000	0.00%	88,300		1.49%
D/C - Div E - Non-PR Salaries/Benefits	169,000	169,000	81,952	73,548	155,500	-7.99%	158,550		1.96%
D/C - Div E - Retirement	14,000	14,000	6,550	7,450	14,000	0.00%	13,000		-7.14%
D/C - Div E - Health/Life Insurance	20,000	20,000	8,866	9,134	18,000	-10.00%	20,000		11.11%
D/C - Div E - Workmens Comp.	600	600	238	267	505	-15.83%	525		3.96%
D/C - Div E - Unemployment	220	220	51	59	110	-50.00%	110		0.00%
D/C - Div E - Medicare	800	800	379	431	810	1.25%	850		4.94%
D/C - Div E - Dental Insurance	100	100	36	64	100	0.00%	100		0.00%
D/C - Div E - OPEB Contribution	-	-	-	2,260	2,260	100.00%	2,210		-2.21%
TOTAL PERSONAL SERVICES	291,720	291,720	139,006	139,279	278,285		283,645		
OPERATING SERVICES:									
D/C - Div E - Ads, Dues & Subscriptions	10,950	10,950	4,353	6,597	10,950	0.00%	12,100		10.50%
D/C - Div E - Printing	1,000	1,000	659	341	1,000	0.00%	1,000		0.00%
D/C - Div E - Postage	200	200	49	151	200	0.00%	300		50.00%
D/C - Div E - Telephone	9,200	9,200	5,554	3,646	9,200	0.00%	9,500		3.26%
D/C - Div E - Rentals	2,000	2,000	1,134	866	2,000	0.00%	2,000		0.00%
D/C - Div E - Maint. of Property & Equip.	1,000	1,000	145	855	1,000	0.00%	1,000		0.00%
D/C - Div E - Contractual Services	3,500	3,500	2,303	1,197	3,500	0.00%	3,500		0.00%
D/C - Div E - Professional Services	7,500	7,500	2,294	5,206	7,500	0.00%	7,500		0.00%
D/C - Div E - Employee Liability	3,180	3,180	2,231	1,125	3,356	5.53%	3,550		5.78%
D/C - Div E - General Liability	1,805	1,805	573	1,295	1,868	3.49%	2,000		7.07%
TOTAL OPERATING SERVICES	40,335	40,335	19,295	21,279	40,574		42,450		
MATERIALS & SUPPLIES:									
D/C - Div E - Office & Comm. Equipment	4,000	4,000	-	4,000	4,000	0.00%	4,000		0.00%
D/C - Div E - Office Supplies	4,500	4,500	1,576	2,924	4,500	0.00%	4,500		0.00%
D/C - Div E - Food & Clothing	1,200	1,200	-	1,200	1,200	0.00%	1,200		0.00%
TOTAL MATERIALS & SUPPLIES	9,700	9,700	1,576	8,124	9,700		9,700		
OTHER CHARGES:									
D/C - Div E - Training & Travel	4,000	4,000	335	3,665	4,000	0.00%	4,000		0.00%
D/C - Div E - Official Fees	2,000	2,000	200	1,800	2,000	0.00%	2,000		0.00%
TOTAL OTHER CHARGES	6,000	6,000	535	5,465	6,000		6,000		
CAPITAL OUTLAY:									
D/C - Div E - Major Repairs	-	-	9,764	-	9,764	100.00%	-		-100.00%
TOTAL CAPITAL OUTLAY	-	-	9,764	-	9,764		-		
TOTAL EXPENDITURES	347,755	347,755	170,176	174,147	344,323		341,795		

GRAND JURY

ACCOUNT NUMBER: 001-400210

Description	Current Year				Upcoming Year			
	Original Budget	Last Adopted Budget	Actual Year-to-Date (As of June 30th)	Estimated Remaining for Year	Projected Actual Result At Year End	% Change Last Adopted vs Projected Change	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:								
MATERIALS & SUPPLIES:								
Grand Jury - Food & Clothing	3,000	3,000	454	2,546	3,000	0.00%	3,000	0.00%
TOTAL MATERIALS & SUPPLIES	3,000	3,000	454	2,546	3,000		3,000	
OTHER CHARGES:								
Grand Jury - Juror/Witness Fees	9,000	9,000	2,400	6,600	9,000	0.00%	9,000	0.00%
Grand Jury - Official Fees	5,000	5,000	654	4,346	5,000	0.00%	5,000	0.00%
TOTAL OTHER CHARGES	14,000	14,000	3,054	10,946	14,000		14,000	
 TOTAL EXPENDITURES	 17,000	 17,000	 3,508	 13,492	 17,000		 17,000	

DISTRICT ATTORNEY

ACCOUNT NUMBER: 001-400235

Description	Current Year					Upcoming Year		
	Original Budget	Last Adopted Budget	Actual Year-to-Date (As of June 30th)	Estimated Remaining for Year	Projected Actual Result At Year End	% Change Last Adopted vs Projected Change	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:								
PERSONAL SERVICES:								
Dist Atty - Salaries	218,100	218,100	103,134	115,866	219,000	0.41%	223,000	1.83%
Dist Atty - Non-PR Salaries/Benefits	1,487,100	1,487,100	574,382	617,618	1,192,000	-19.84%	1,487,100	24.76%
Dist Atty - Retirement	17,000	17,000	10,056	11,144	21,200	24.71%	16,000	-24.53%
Dist Atty - Workers Compensation	710	710	294	356	650	-8.45%	700	7.69%
Dist Atty - Unemployment	430	430	102	118	220	-48.84%	220	0.00%
Dist Atty - Medicare	3,200	3,200	1,495	1,705	3,200	0.00%	3,300	3.13%
TOTAL PERSONAL SERVICES	1,726,540	1,726,540	689,463	746,807	1,436,270		1,730,320	
OPERATING SERVICES:								
Dist Atty - Ads, Dues & Subscriptions	65,000	65,000	28,673	31,327	60,000	-7.69%	61,000	1.67%
Dist Atty - Telephone	55,100	55,100	26,281	35,719	62,000	12.52%	63,000	1.61%
Dist Atty - Rentals	59,213	59,213	31,541	27,672	59,213	0.00%	60,413	2.03%
Dist Atty - Contractual Services	-	-	2,131	5,369	7,500	100.00%	9,300	24.00%
Dist Atty - Professional Services	42,800	42,800	15,285	15,315	30,600	-28.50%	32,000	4.58%
Dist Atty - Property Insurance	250	250	-	250	250	0.00%	250	0.00%
Dist Atty - Performance Bond	26,000	26,000	21,394	-	21,394	-17.72%	22,500	5.17%
Dist Atty - Automobile Insurance	8,250	8,250	3,652	3,848	7,500	-9.09%	8,000	6.67%
Dist Atty - Employee Liability	9,970	9,970	3,165	6,740	9,905	-0.65%	10,450	5.50%
Dist Atty - General Liability	11,405	11,405	3,620	7,761	11,381	-0.21%	12,000	5.44%
TOTAL OPERATING SERVICES	277,988	277,988	135,742	134,001	269,743		278,913	
OTHER CHARGES:								
Dist Atty - Official Fees	2,000	2,000	-	-	-	-100.00%	-	0.00%
TOTAL OTHER CHARGES	2,000	2,000	-	-	-		-	
INTERGOVERNMENTAL:								
Dist Atty - Grants	36,785	36,785	18,392	18,392	36,784	0.00%	36,784	0.00%
Dist Atty - Grants Family/Youth Svcs	30,000	30,000	15,000	15,000	30,000	0.00%	30,000	0.00%
Dist Atty - Grants - JAIBG Family Srv Ctr	10,600	10,600	-	9,718	9,718	-8.32%	9,718	0.00%
TOTAL INTERGOVERNMENTAL	77,385	77,385	33,392	43,110	76,502		76,502	
TOTAL EXPENDITURES	2,083,913	2,083,913	858,597	923,918	1,782,515		2,085,735	

WARD COURTS

ACCOUNT NUMBER: 001-400290

Description	Current Year					Upcoming Year		
	Original Budget	Last Adopted Budget	Actual Year-to-Date (As of June 30th)	Estimated Remaining for Year	Projected Actual Result At Year End	% Change Last Adopted vs Projected Change	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:								
PERSONAL SERVICES:								
Ward Courts - Salaries	105,100	105,100	49,692	56,908	106,600	1.43%	107,200	0.56%
Ward Courts - FICA	2,400	2,400	1,100	1,235	2,335	-2.71%	2,375	1.71%
Ward Courts - Retirement	10,850	10,850	5,111	5,739	10,850	0.00%	10,000	-7.83%
Ward Courts - Medicare	1,350	1,350	617	693	1,310	-2.96%	1,350	3.05%
TOTAL PERSONAL SERVICES	119,700	119,700	56,520	64,575	121,095		120,925	
OPERATING SERVICES:								
Ward Courts - Employee Liability	615	615	194	424	618	0.49%	670	8.41%
Ward Courts - General Liability	700	700	222	488	710	1.43%	750	5.63%
TOTAL OPERATING SERVICES	1,315	1,315	416	912	1,328		1,420	
OTHER CHARGES:								
Ward Courts - Training & Travel	10,000	10,000	9,626	374	10,000	0.00%	12,000	20.00%
TOTAL OTHER CHARGES	10,000	10,000	9,626	374	10,000		12,000	
TOTAL EXPENDITURES	131,015	131,015	66,562	65,861	132,423		134,345	

PARISH PRESIDENT

ACCOUNT NUMBER: 001-400310

Description	Current Year					Upcoming Year		
	Original Budget	Last Adopted Budget	Actual Year-to-Date (As of June 30th)	Estimated Remaining for Year	Projected Actual Result At Year End	% Change Last Adopted vs Projected Change	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:								
PERSONAL SERVICES:								
President - Salaries	308,000	308,000	152,035	167,965	320,000	3.90%	346,750	8.36%
President - FICA	500	500	419	481	900	80.00%	1,000	11.11%
President - Retirement	32,500	32,500	15,723	17,777	33,500	3.08%	33,785	0.85%
President - Life/Health Insurance	47,000	47,000	21,075	21,925	43,000	-8.51%	47,515	10.50%
President - Workers Compensation	1,400	1,400	609	691	1,300	-7.14%	1,490	14.62%
President - Unemployment Comp.	525	525	131	144	275	-47.62%	320	16.36%
President - Medicare	5,900	5,900	2,939	3,161	6,100	3.39%	6,530	7.05%
President - Disability	1,300	1,300	608	642	1,250	-3.85%	1,255	0.40%
President - Deferred Compensation	15,000	15,000	6,984	8,016	15,000	0.00%	17,000	13.33%
President - Dental Insurance	1,100	1,100	566	684	1,250	13.64%	1,350	8.00%
President - OPEB Contribution	-	-	-	8,400	8,400	100.00%	8,295	-1.25%
President - Miscellaneous	400	400	-	400	400	0.00%	400	0.00%
TOTAL PERSONAL SERVICES	413,625	413,625	201,089	230,286	431,375		465,690	
OPERATING SERVICES:								
President - Ads, Dues & Subscriptions	3,000	3,000	1,181	1,819	3,000	0.00%	3,500	16.67%
President - Printing	3,500	3,500	96	3,404	3,500	0.00%	4,000	14.29%
President - Telephone	3,500	3,500	1,618	1,882	3,500	0.00%	3,500	0.00%
President - Maint. of Property & Equip.	1,000	1,000	40	960	1,000	0.00%	1,000	0.00%
President - Contractual Services	475	475	232	243	475	0.00%	475	0.00%
President - Professional Services	7,100	7,100	27	7,073	7,100	0.00%	12,000	69.01%
President - Automobile Insurance	2,540	2,540	806	2,414	3,220	26.77%	3,400	5.59%
President - Employee Liability	2,510	2,510	796	1,545	2,341	-6.73%	2,500	6.79%
President - General Liability	2,870	2,870	910	1,779	2,689	-6.31%	2,850	5.99%
TOTAL OPERATING SERVICES	26,495	26,495	5,706	21,119	26,825		33,225	
MATERIALS & SUPPLIES:								
President - Office & Comm. Equipment	4,000	4,000	-	4,000	4,000	0.00%	4,000	0.00%
President - Office Supplies	5,000	5,000	903	4,347	5,250	5.00%	5,000	-4.76%
President - Educational, Rec & Culture	-	-	-	3,000	3,000	100.00%	4,000	33.33%
President - Food & Clothing	2,500	2,500	1,295	1,205	2,500	0.00%	2,500	0.00%
President - Vehicle Supplies	4,000	4,000	1,217	1,283	2,500	-37.50%	2,500	0.00%
President - Equipment & Vehicle Parts	1,000	1,000	-	1,000	1,000	0.00%	1,000	0.00%
TOTAL MATERIALS & SUPPLIES	16,500	16,500	3,415	14,835	18,250		19,000	

CONTINUED

PARISH PRESIDENT

ACCOUNT NUMBER: 001-400310

Description	Current Year				Upcoming Year			
	Original Budget	Last Adopted Budget	Actual Year-to-Date (As of June 30th)	Estimated Remaining for Year	Projected Actual Result At Year End	% Change Last Adopted vs Projected Change	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES (CONT.)								
OTHER CHARGES:								
President - Training & Travel	21,000	21,000	23,377	7,623	31,000	47.62%	25,000	-19.35%
President - Official Fees	100	100	45	55	100	0.00%	100	0.00%
TOTAL OTHER CHARGES	21,100	21,100	23,422	7,678	31,100		25,100	
 TOTAL EXPENDITURES	477,720	477,720	233,632	273,918	507,550		543,015	

REGISTRAR OF VOTERS

ACCOUNT NUMBER: 001-400410

Description	Current Year					Upcoming Year		
	Original Budget	Last Adopted Budget	Actual Year-to-Date (As of June 30th)	Estimated Remaining for Year	Projected Actual Result At Year End	% Change Last Adopted vs Projected Change	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:								
PERSONAL SERVICES:								
Reg of Voters - Salaries	57,000	57,000	24,536	28,464	53,000	-7.02%	58,000	9.43%
Reg of Voters - FICA	500	500	94	206	300	-40.00%	500	66.67%
Reg of Voters - Retirement	12,000	12,000	5,584	6,416	12,000	0.00%	13,000	8.33%
Reg of Voters - Life/Health Insurance	21,000	21,000	9,292	9,708	19,000	-9.52%	21,000	10.53%
Reg of Voters - Workers Compensation	400	400	142	158	300	-25.00%	400	33.33%
Reg of Voters - Unemployment	145	145	31	44	75	-48.28%	100	33.33%
Reg of Voters - Medicare	900	900	349	451	800	-11.11%	900	12.50%
Reg of Voters - Dental Insurance	300	300	120	180	300	0.00%	300	0.00%
Reg of Voters - OPEB Contribution	-	-	-	1,350	1,350	100.00%	1,250	-7.41%
TOTAL PERSONAL SERVICES	92,245	92,245	40,148	46,977	87,125		95,450	
OPERATING SERVICES:								
Reg of Voters - Ads, Dues & Subscriptions	2,850	2,850	707	2,143	2,850	0.00%	2,850	0.00%
Reg of Voters - Printing	1,000	1,000	950	50	1,000	0.00%	1,000	0.00%
Reg of Voters - Postage	5,870	5,870	5,160	3,710	8,870	51.11%	8,000	-9.81%
Reg of Voters - Telephone	2,000	2,000	916	1,084	2,000	0.00%	2,000	0.00%
Reg of Voters - Maint. of Property & Equip.	1,000	1,000	-	1,000	1,000	0.00%	1,000	0.00%
Reg of Voters - Contractual Services	1,000	1,000	190	810	1,000	0.00%	1,000	0.00%
Reg of Voters - Professional Services	-	-	-	-	-	0.00%	5,000	100.00%
Reg of Voters - Employee Liability	700	700	222	476	698	-0.29%	750	7.45%
Reg of Voters - General Liability	800	800	253	549	802	0.25%	850	5.99%
TOTAL OPERATING SERVICES	15,220	15,220	8,398	9,822	18,220		22,450	
MATERIALS & SUPPLIES:								
Reg of Voters - Office & Comm. Equip.	2,950	2,950	2,595	1,855	4,450	50.85%	4,950	11.24%
Reg of Voters - Office Supplies	1,800	1,800	253	1,547	1,800	0.00%	1,800	0.00%
TOTAL MATERIALS & SUPPLIES	4,750	4,750	2,848	3,402	6,250		6,750	
OTHER CHARGES:								
Reg of Voters - Training & Travel	8,650	8,650	1,644	7,006	8,650	0.00%	8,650	0.00%
TOTAL OTHER CHARGES	8,650	8,650	1,644	7,006	8,650		8,650	
TOTAL EXPENDITURES	120,865	120,865	53,038	67,207	120,245		133,300	

ELECTIONS

ACCOUNT NUMBER: 001-400420

Description	Current Year				Upcoming Year			
	Original Budget	Last Adopted Budget	Actual Year-to-Date (As of June 30th)	Estimated Remaining for Year	Projected Actual Result At Year End	% Change Last Adopted vs Projected Change	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:								
OPERATING SERVICES:								
Elections - Ads, Dues & Subscriptions	600	600	-	600	600	0.00%	600	0.00%
Elections - Printing	2,000	2,000	-	2,000	2,000	0.00%	2,000	0.00%
Elections - Rentals	700	700	-	700	700	0.00%	700	0.00%
TOTAL OPERATING SERVICES	3,300	3,300	-	3,300	3,300		3,300	
OTHER CHARGES:								
Elections - Official Fees	23,045	23,045	70,611	-	70,611	206.40%	70,000	-0.87%
TOTAL OTHER CHARGES	23,045	23,045	70,611	-	70,611		70,000	
TOTAL EXPENDITURES	26,345	26,345	70,611	3,300	73,911		73,300	

FINANCE

ACCOUNT NUMBER: 001-400510

Description	Current Year					Upcoming Year		
	Original Budget	Last Adopted Budget	Actual Year-to-Date (As of June 30th)	Estimated Remaining for Year	Projected Actual Result At Year End	% Change Last Adopted vs Projected Change	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:								
PERSONAL SERVICES:								
Finance - Salaries	720,000	720,000	328,216	376,784	705,000	-2.08%	751,000	6.52%
Finance - FICA	1,400	1,400	-	500	500	-64.29%	1,400	180.00%
Finance - Retirement	112,000	112,000	52,515	59,485	112,000	0.00%	106,000	-5.36%
Finance - Life/Health Insurance	118,000	118,000	53,468	53,532	107,000	-9.32%	120,000	12.15%
Finance - Workers Compensation	5,000	5,000	1,904	2,196	4,100	-18.00%	4,400	7.32%
Finance - Unemployment	1,800	1,800	410	490	900	-50.00%	950	5.56%
Finance - Medicare	11,000	11,000	4,663	5,537	10,200	-7.27%	11,000	7.84%
Finance - Disability	2,900	2,900	1,400	1,500	2,900	0.00%	2,700	-6.90%
Finance - Deferred Compensation	22,000	22,000	12,343	10,657	23,000	4.55%	24,000	4.35%
Finance - Dental Insurance	1,400	1,400	660	740	1,400	0.00%	1,400	0.00%
Finance - OPEB Contribution	-	-	-	18,500	18,500	100.00%	18,200	-1.62%
Finance - Miscellaneous	260	260	90	45	135	-48.08%	250	85.19%
TOTAL PERSONAL SERVICES	995,760	995,760	455,669	529,966	985,635		1,041,300	
OPERATING SERVICES:								
Finance - Ads, Dues & Subscriptions	3,745	3,745	2,478	1,257	3,735	-0.27%	3,735	0.00%
Finance - Printing	3,250	3,250	290	3,210	3,500	7.69%	3,750	7.14%
Finance - Telephone	1,200	1,200	600	600	1,200	0.00%	1,200	0.00%
Finance - Maint. of Property & Equipment	1,000	1,000	-	500	500	-50.00%	1,000	100.00%
Finance - Contractual Services	550	550	-	500	500	-9.09%	500	0.00%
Finance - Professional Services	85,400	85,400	26,421	48,079	74,500	-12.76%	77,500	4.03%
Finance - Employee Liability	16,110	16,110	5,114	6,208	11,322	-29.72%	11,900	5.11%
Finance - General Liability	18,430	18,430	5,850	7,147	12,997	-29.48%	13,650	5.02%
TOTAL OPERATING SERVICES	129,685	129,685	40,753	67,501	108,254		113,235	
MATERIALS & SUPPLIES:								
Finance - Office & Communications Equip.	14,250	14,250	5,084	8,916	14,000	-1.75%	12,750	-8.93%
Finance - Office Supplies	10,500	10,500	2,702	5,298	8,000	-23.81%	10,500	31.25%
Finance - Food & Clothing	2,600	2,600	800	1,800	2,600	0.00%	2,600	0.00%
Finance - Maint. of Bldgs. & Grounds	2,350	2,350	1,024	1,226	2,250	-4.26%	3,050	35.56%
TOTAL MATERIALS & SUPPLIES	29,700	29,700	9,610	17,240	26,850		28,900	
OTHER CHARGES:								
Finance - Training & Travel	9,300	9,300	870	5,080	5,950	-36.02%	7,400	24.37%
Finance - Official Fees	100	100	45	55	100	0.00%	100	0.00%
TOTAL OTHER CHARGES	9,400	9,400	915	5,135	6,050		7,500	
TOTAL EXPENDITURES	1,164,545	1,164,545	506,947	619,842	1,126,789		1,190,935	

PURCHASING

ACCOUNT NUMBER: 001-400530

Description	Current Year					Upcoming Year		
	Original Budget	Last Adopted Budget	Actual Year-to-Date (As of June 30th)	Estimated Remaining for Year	Projected Actual Result At Year End	% Change Last Adopted vs Projected Change	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:								
PERSONAL SERVICES:								
Purchasing - Salaries	366,000	366,000	150,861	159,139	310,000	-15.30%	290,000	-6.45%
Purchasing - Retirement	59,000	59,000	24,138	25,862	50,000	-15.25%	42,000	-16.00%
Purchasing - Life/Health Insurance	77,000	77,000	28,067	29,933	58,000	-24.68%	63,000	8.62%
Purchasing - Workers Compensation	4,500	4,500	1,751	1,949	3,700	-17.78%	3,700	0.00%
Purchasing - Unemployment	920	920	189	211	400	-56.52%	375	-6.25%
Purchasing - Medicare	5,500	5,500	2,136	2,364	4,500	-18.18%	4,200	-6.67%
Purchasing - Disability	1,500	1,500	635	665	1,300	-13.33%	1,050	-19.23%
Purchasing - Deferred Compensation	28,500	28,500	10,650	12,350	23,000	-19.30%	18,000	-21.74%
Purchasing - Dental Insurance	400	400	180	220	400	0.00%	400	0.00%
Purchasing - OPEB Contribution	-	-	-	8,350	8,350	100.00%	7,250	-13.17%
Purchasing - Miscellaneous	861	861	-	300	300	-65.16%	300	0.00%
TOTAL PERSONAL SERVICES	544,181	544,181	218,607	241,343	459,950		430,275	
OPERATING SERVICES:								
Purchasing - Ads, Dues & Subscriptions	8,085	8,085	952	7,133	8,085	0.00%	8,489	5.00%
Purchasing - Printing	6,300	6,300	242	6,058	6,300	0.00%	6,615	5.00%
Purchasing - Postage	605	605	-	605	605	0.00%	635	4.96%
Purchasing - Telephone	4,095	4,095	1,216	2,879	4,095	0.00%	4,300	5.01%
Purchasing - Rentals	2,520	2,520	159	2,361	2,520	0.00%	2,646	5.00%
Purchasing - Maint. of Property & Equip.	3,310	3,310	195	3,115	3,310	0.00%	3,475	4.98%
Purchasing - Contractual Services	9,240	9,240	3,220	6,020	9,240	0.00%	9,702	5.00%
Purchasing - Professional Services	28,350	28,350	-	28,350	28,350	0.00%	29,768	5.00%
Purchasing - Automobile Insurance	2,540	2,540	806	805	1,611	-36.57%	1,700	5.52%
Purchasing - Employee Liability	3,605	3,605	1,143	2,179	3,322	-7.85%	3,500	5.36%
Purchasing - General Liability	4,120	4,120	1,308	2,509	3,817	-7.35%	4,050	6.10%
TOTAL OPERATING SERVICES	72,770	72,770	9,241	62,014	71,255		74,880	
MATERIALS & SUPPLIES:								
Purchasing - Office & Comm. Equipment	17,850	17,850	2,629	15,221	17,850	0.00%	18,743	5.00%
Purchasing - Office Supplies	11,304	11,304	2,818	8,486	11,304	0.00%	11,869	5.00%
Purchasing - Medical/Drugs	-	-	159	341	500	100.00%	500	0.00%
Purchasing - Food & Clothing	3,045	3,045	251	2,794	3,045	0.00%	3,197	4.99%
Purchasing - Vehicle Supplies	7,350	7,350	2,051	5,299	7,350	0.00%	7,718	5.01%
Purchasing - Miscellaneous	265	265	6	259	265	0.00%	278	4.91%
Purchasing - Vehicle & Equipment Parts	1,428	1,428	1,814	(386)	1,428	0.00%	1,499	4.97%
Purchasing - Tools & Equipment	630	630	-	630	630	0.00%	662	5.08%
TOTAL MATERIALS & SUPPLIES	41,872	41,872	9,728	32,644	42,372		44,466	

CONTINUED

PURCHASING

ACCOUNT NUMBER: 001-400530

Description	Current Year					Upcoming Year		
	Original Budget	Last Adopted Budget	Actual Year-to-Date (As of June 30th)	Estimated Remaining for Year	Projected Actual Result At Year End	% Change Last Adopted vs Projected Change	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES (CONT.)								
OTHER CHARGES:								
Purchasing - Training & Travel	14,826	14,826	56	14,770	14,826	0.00%	15,567	5.00%
TOTAL OTHER CHARGES	14,826	14,826	56	14,770	14,826		15,567	
CAPITAL OUTLAY:								
Purchasing - Acquisition of Vehicles	25,500	25,500	22,401	-	22,401	-12.15%	-	-100.00%
TOTAL CAPITAL OUTLAY	25,500	25,500	22,401	-	22,401		-	
TOTAL EXPENDITURES	699,149	699,149	260,033	350,771	610,804		565,188	

PERSONNEL

ACCOUNT NUMBER: 001-400540

Description	Current Year						Upcoming Year	
	Original Budget	Last Adopted Budget	Actual Year-to-Date (As of June 30th)	Estimated Remaining for Year	Projected Actual Result At Year End	% Change Last Adopted vs Projected Change	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:								
PERSONAL SERVICES:								
Personnel - Salaries	288,500	288,500	121,951	153,049	275,000	-4.68%	297,000	8.00%
Personnel - Per Diem	3,600	3,600	600	3,000	3,600	0.00%	3,600	0.00%
Personnel - FICA	300	300	70	155	225	-25.00%	300	33.33%
Personnel - Retirement	46,000	46,000	19,331	24,669	44,000	-4.35%	43,000	-2.27%
Personnel - Life/Health Insurance	75,000	75,000	27,144	27,856	55,000	-26.67%	61,000	10.91%
Personnel - Workers Compensation	2,000	2,000	707	893	1,600	-20.00%	1,800	12.50%
Personnel - Unemployment	720	720	152	198	350	-51.39%	400	14.29%
Personnel - Medicare	3,500	3,500	1,306	1,794	3,100	-11.43%	4,500	45.16%
Personnel - Disability	1,200	1,200	516	584	1,100	-8.33%	1,100	0.00%
Personnel - Deferred Compensation	13,000	13,000	6,336	7,664	14,000	7.69%	15,000	7.14%
Personnel - Dental Insurance	400	400	120	280	400	0.00%	400	0.00%
Personnel - OPEB Contribution	-	-	-	6,700	6,700	100.00%	7,300	8.96%
Personnel - Miscellaneous	300	300	178	122	300	0.00%	500	66.67%
TOTAL PERSONAL SERVICES	434,520	434,520	178,411	226,964	405,375		435,900	
OPERATING SERVICES:								
Personnel - Ads, Dues & Subscriptions	5,000	5,000	1,382	2,618	4,000	-20.00%	5,000	25.00%
Personnel - Printing	3,000	3,000	703	1,797	2,500	-16.67%	3,000	20.00%
Personnel - Telephone	2,500	2,500	977	1,023	2,000	-20.00%	2,500	25.00%
Personnel - Contractual Services	4,000	4,000	2,709	1,291	4,000	0.00%	4,000	0.00%
Personnel - Professional Services	50,000	50,000	4,711	45,289	50,000	0.00%	50,000	0.00%
Personnel - Employee Liability	2,230	2,230	708	1,773	2,481	11.26%	2,610	5.20%
Personnel - General Liability	2,550	2,550	810	2,042	2,852	11.84%	3,000	5.19%
TOTAL OPERATING SERVICES	69,280	69,280	12,000	55,833	67,833		70,110	
MATERIALS & SUPPLIES:								
Personnel - Office & Comm. Equipment	8,000	8,000	-	4,000	4,000	-50.00%	6,000	50.00%
Personnel - Office Supplies	4,500	4,500	1,241	1,759	3,000	-33.33%	4,000	33.33%
Personnel - Recreational/Cultural	10,000	10,000	8,814	1,186	10,000	0.00%	20,000	100.00%
Personnel - Food & Clothing	5,000	5,000	772	3,228	4,000	-20.00%	5,000	25.00%
Personnel - Maint. Of Building & Grounds	-	-	49	51	100	100.00%	150	50.00%
Personnel - Tools & Equipment	-	-	569	181	750	100.00%	500	-33.33%
TOTAL MATERIALS & SUPPLIES	27,500	27,500	11,445	10,405	21,850		35,650	
OTHER CHARGES:								
Personnel - Training & Travel	14,000	14,000	2,024	7,976	10,000	-28.57%	13,000	30.00%
Personnel - Official Fees	3,000	3,000	-	1,500	1,500	-50.00%	3,000	100.00%
TOTAL OTHER CHARGES	17,000	17,000	2,024	9,476	11,500		16,000	
TOTAL EXPENDITURES	548,300	548,300	203,880	302,678	506,558		557,660	

LEGAL SERVICES

ACCOUNT NUMBER: 001-400545

Description	Current Year					Upcoming Year		
	Original Budget	Last Adopted Budget	Actual Year-to-Date (As of June 30th)	Estimated Remaining for Year	Projected Actual Result At Year End	% Change Last Adopted vs Projected Change	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:								
PERSONAL SERVICES:								
Legal - Salaries	248,500	248,500	106,184	111,816	218,000	-12.27%	217,000	-0.46%
Legal - FICA	300	300	97	203	300	0.00%	300	0.00%
Legal - Retirement	19,000	19,000	8,731	10,269	19,000	0.00%	18,000	-5.26%
Legal - Life/Health Insurance	30,000	30,000	13,584	14,416	28,000	-6.67%	31,000	10.71%
Legal - Workers Compensation	1,350	1,350	506	594	1,100	-18.52%	1,100	0.00%
Legal - Unemployment	620	620	133	142	275	-55.65%	275	0.00%
Legal - Medicare	4,000	4,000	1,497	2,003	3,500	-12.50%	3,500	0.00%
Legal - Disability	1,000	1,000	451	449	900	-10.00%	800	-11.11%
Legal - Deferred Compensation	12,000	12,000	5,356	6,644	12,000	0.00%	13,000	8.33%
Legal - Dental Insurance	300	300	120	180	300	0.00%	300	0.00%
Legal - OPEB Contribution	-	-	-	5,800	5,800	100.00%	5,300	-8.62%
Legal - Miscellaneous	340	340	89	251	340	0.00%	340	0.00%
TOTAL PERSONAL SERVICES	317,410	317,410	136,748	152,767	289,515		290,915	
OPERATING SERVICES:								
Legal - Ads, Dues & Subscriptions	7,100	7,100	3,544	3,556	7,100	0.00%	7,455	5.00%
Legal - Printing	1,770	1,770	-	1,790	1,790	1.13%	1,880	5.03%
Legal - Utilities - Electric	1,602	1,602	383	1,219	1,602	0.00%	1,682	4.99%
Legal - Utilities - Gas	241	241	138	103	241	0.00%	253	4.98%
Legal - Utilities - Water	327	327	46	281	327	0.00%	343	4.89%
Legal - Postage	1,911	1,911	79	1,832	1,911	0.00%	2,007	5.02%
Legal - Telephone	2,629	2,629	1,678	951	2,629	0.00%	2,760	4.98%
Legal - Rentals	1,484	1,484	770	714	1,484	0.00%	1,558	4.99%
Legal - Maint. of Property & Equipment	850	850	-	850	850	0.00%	893	5.06%
Legal - Contractual Services	6,982	6,982	1,432	5,550	6,982	0.00%	7,331	5.00%
Legal - Professional Services	17,763	17,763	8,146	49,617	57,763	225.19%	67,901	17.55%
Legal - Employee Liability	2,145	2,145	680	1,243	1,923	-10.35%	2,050	6.60%
Legal - General Liability	2,455	2,455	778	1,431	2,209	-10.02%	2,350	6.38%
TOTAL OPERATING SERVICES	47,259	47,259	17,674	69,137	86,811		98,463	
MATERIALS & SUPPLIES:								
Legal - Office & Communications Equip.	-	-	903	597	1,500	100.00%	2,000	33.33%
Legal - Office Supplies	2,716	2,716	792	1,924	2,716	0.00%	2,852	5.01%
Legal - Food & Clothing	400	400	200	-	200	-50.00%	200	0.00%
Legal - Maint of Buildings & Grounds	3,246	3,246	250	2,996	3,246	0.00%	3,408	4.99%
TOTAL MATERIALS & SUPPLIES	6,362	6,362	2,145	5,517	7,662		8,460	

CONTINUED

LEGAL SERVICES

ACCOUNT NUMBER: 001-400545

Description	Current Year				Upcoming Year			
	Original Budget	Last Adopted Budget	Actual Year-to-Date (As of June 30th)	Estimated Remaining for Year	Projected Actual Result At Year End	% Change Last Adopted vs Projected Change	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES (CONT.)								
OTHER CHARGES:								
Legal - Training & Travel	10,800	10,800	1,216	9,584	10,800	0.00%	10,800	0.00%
Legal - Official Fees	2,500	2,500	51	2,449	2,500	0.00%	2,500	0.00%
TOTAL OTHER CHARGES	13,300	13,300	1,267	12,033	13,300		13,300	
TOTAL EXPENDITURES	384,331	384,331	157,834	239,454	397,288		411,138	

TAXATION - ASSESSOR

ACCOUNT NUMBER: 001-400550

Description	Current Year					Upcoming Year		
	Original Budget	Last Adopted Budget	Actual Year-to-Date (As of June 30th)	Estimated Remaining for Year	Projected Actual Result At Year End	% Change Last Adopted vs Projected Change	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:								
INTERGOVERNMENTAL:								
Taxation - Assessor	1,500	1,500	-	1,500	1,500	0.00%	1,500	0.00%
TOTAL INTERGOVERNMENTAL	1,500	1,500	-	1,500	1,500		1,500	
TOTAL EXPENDITURES	1,500	1,500	-	1,500	1,500		1,500	

TAXATION - COLLECTOR

ACCOUNT NUMBER: 001-400560

Description	Current Year				Upcoming Year			
	Original Budget	Last Adopted Budget	Actual Year-to-Date (As of June 30th)	Estimated Remaining for Year	Projected Actual Result At Year End	% Change Last Adopted vs Projected Change	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:								
INTERGOVERNMENTAL:								
Taxation - Cost of Ad Valorem Tax Coll.	2,500	2,500	-	1,500	1,500	-40.00%	1,500	0.00%
Taxation - Cost of Sales Tax Collection	158,650	158,650	-	201,830	201,830	27.22%	205,150	1.64%
TOTAL INTERGOVERNMENTAL	161,150	161,150	-	203,330	203,330		206,650	
TOTAL EXPENDITURES	161,150	161,150	-	203,330	203,330		206,650	

PLANNING AND ZONING

ACCOUNT NUMBER: 001-400610

Description	Current Year					Upcoming Year		
	Original Budget	Last Adopted Budget	Actual Year-to-Date (As of June 30th)	Estimated Remaining for Year	Projected Actual Result At Year End	% Change Last Adopted vs Projected Change	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:								
PERSONAL SERVICES:								
P & Z - Salaries	800,000	800,000	337,280	387,720	725,000	-9.38%	836,000	15.31%
P & Z - Per Diem	10,080	10,080	3,840	6,240	10,080	0.00%	10,080	0.00%
P & Z - FICA	2,100	2,100	893	1,107	2,000	-4.76%	2,800	40.00%
P & Z - Retirement	123,000	123,000	51,662	58,338	110,000	-10.57%	115,000	4.55%
P & Z - Life/Health Insurance	117,000	117,000	44,616	50,384	95,000	-18.80%	144,000	51.58%
P & Z - Workers Compensation	43,000	43,000	15,575	17,925	33,500	-22.09%	39,000	16.42%
P & Z - Unemployment	2,000	2,000	422	478	900	-55.00%	1,100	22.22%
P & Z - Medicare	9,700	9,700	3,889	4,611	8,500	-12.37%	10,500	23.53%
P & Z - Disability	3,200	3,200	1,371	329	1,700	-46.88%	2,900	70.59%
P & Z - Deferred Compensation	18,000	18,000	10,718	11,282	22,000	22.22%	23,000	4.55%
P & Z - Dental Insurance	1,000	1,000	339	361	700	-30.00%	1,000	42.86%
P & Z - OPEB Contribution	-	-	-	18,700	18,700	100.00%	19,775	5.75%
P & Z - Miscellaneous	870	870	312	558	870	0.00%	870	0.00%
TOTAL PERSONAL SERVICES	1,129,950	1,129,950	470,917	558,033	1,028,950		1,206,025	
OPERATING SERVICES:								
P & Z - Ads, Dues & Subscriptions	4,920	4,920	3,215	1,705	4,920	0.00%	5,840	18.70%
P & Z - Printing	11,625	11,625	1,021	10,604	11,625	0.00%	11,625	0.00%
P & Z - Postage	4,750	4,750	-	4,750	4,750	0.00%	4,750	0.00%
P & Z - Telephone	11,165	11,165	2,751	8,414	11,165	0.00%	11,165	0.00%
P & Z - Rentals	2,015	17,015	1,155	860	2,015	-88.16%	2,015	0.00%
P & Z - Maint. of Property & Equipment	5,700	5,700	440	5,260	5,700	0.00%	5,700	0.00%
P & Z - Contractual Services	73,040	73,040	24,324	66,716	91,040	24.64%	92,550	1.66%
P & Z - Professional Services	263,644	248,644	88,080	175,564	263,644	6.03%	74,000	-71.93%
P & Z - Property Insurance	11,580	11,580	3,933	4,250	8,183	-29.34%	8,600	5.10%
P & Z - Automobile Insurance	10,155	10,155	3,224	7,241	10,465	3.05%	11,000	5.11%
P & Z - Employee Liability	9,365	9,365	2,973	5,412	8,385	-10.46%	8,825	5.25%
P & Z - General Liability	10,715	10,715	3,400	6,232	9,632	-10.11%	10,150	5.38%
TOTAL OPERATING SERVICES	418,674	418,674	134,516	297,008	431,524		246,220	

CONTINUED

PLANNING AND ZONING

ACCOUNT NUMBER: 001-400610

Description	Current Year					Upcoming Year		
	Original Budget	Last Adopted Budget	Actual Year-to-Date (As of June 30th)	Estimated Remaining for Year	Projected Actual Result At Year End	% Change Last Adopted vs Projected Change	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES (CONT.)								
MATERIALS & SUPPLIES:								
P & Z - Office & Communications Equip.	23,145	23,145	6,644	16,501	23,145	0.00%	17,170	-25.82%
P & Z - Office Supplies	12,800	12,800	3,866	8,934	12,800	0.00%	12,800	0.00%
P & Z - Medical, Drugs	400	400	83	317	400	0.00%	400	0.00%
P & Z - Food & Clothing	7,000	7,000	280	6,720	7,000	0.00%	7,000	0.00%
P & Z - Maint. of Buildings & Grounds	5,000	5,000	1,851	3,149	5,000	0.00%	5,000	0.00%
P & Z - Vehicle Supplies	8,000	8,000	4,775	3,225	8,000	0.00%	8,000	0.00%
P & Z - Equipment & Vehicle Parts	1,848	1,848	132	1,716	1,848	0.00%	1,848	0.00%
P & Z - Tools & Equipment	720	720	-	720	720	0.00%	720	0.00%
TOTAL MATERIALS & SUPPLIES	58,913	58,913	17,631	41,282	58,913		52,938	
OTHER CHARGES:								
P & Z - Training & Travel	13,125	13,125	6,993	6,132	13,125	0.00%	13,125	0.00%
P & Z - Judgements/Damages	28,500	28,500	-	28,500	28,500	0.00%	28,500	0.00%
P & Z - Official Fees	24,300	24,300	10,029	14,271	24,300	0.00%	24,300	0.00%
TOTAL OTHER CHARGES	65,925	65,925	17,022	48,903	65,925		65,925	
CAPITAL OUTLAY:								
P & Z - Acquisition of Vehicles	16,500	16,500	16,108	392	16,500	0.00%	-	-100.00%
P & Z - Building, Ground & Plant	-	-	-	-	-	0.00%	75,000	100.00%
TOTAL CAPITAL OUTLAY	16,500	16,500	16,108	392	16,500		75,000	
TOTAL EXPENDITURES	1,689,962	1,689,962	656,194	945,618	1,601,812		1,646,108	

PLANNING & ZONING

ACCOUNT NUMBER: 001-400610

NARRATIVE EXPLANATION OF CAPITAL OUTLAY
FOR REQUESTED YEAR 2015

CAPITAL OUTLAY:	AMOUNT	DETAILED DESCRIPTION	Sub-total
Building, Ground & Plant	\$ 75,000	New Generator	\$ 75,000

Grand Total Requested:

\$ 75,000

COASTAL ZONE MANAGEMENT

ACCOUNT NUMBER: 001-400611

Description	Current Year						Upcoming Year	
	Original Budget	Last Adopted Budget	Actual Year-to-Date (As of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:								
PERSONAL SERVICES:								
CZM - Salaries	118,500	118,500	55,980	62,820	118,800	0.25%	122,000	2.69%
CZM - Per Diem	-	-	-	-	-	0.00%	5,040	100.00%
CZM - Retirement	19,000	19,000	8,957	10,048	19,005	0.03%	18,000	-5.29%
CZM - Life/Health Insurance	30,000	30,000	13,558	13,942	27,500	-8.33%	30,500	10.91%
CZM - Workers Compensation	800	800	325	375	700	-12.50%	725	3.57%
CZM - Unemployment	300	300	70	80	150	-50.00%	160	6.67%
CZM - Medicare	1,800	1,800	778	922	1,700	-5.56%	1,800	5.88%
CZM - Disability	500	500	238	242	480	-4.00%	450	-6.25%
CZM - Deferred Compensation	5,000	5,000	2,563	2,937	5,500	10.00%	6,000	9.09%
CZM - OPEB Contribution	-	-	-	3,100	3,100	100.00%	3,050	-1.61%
CZM - Miscellaneous	78	78	-	78	78	0.00%	78	0.00%
TOTAL PERSONAL SERVICES	175,978	175,978	82,469	94,544	177,013		187,803	
OPERATING SERVICES:								
CZM - Ads, Dues & Subscriptions	1,100	1,100	110	990	1,100	0.00%	1,100	0.00%
CZM - Printing	3,000	3,000	-	3,000	3,000	0.00%	3,000	0.00%
CZM - Postage	13,500	13,500	-	13,500	13,500	0.00%	13,500	0.00%
CZM - Rentals	1,000	1,000	-	1,000	1,000	0.00%	1,000	0.00%
CZM - Maint. of Property & Equipment	122,000	122,000	5,379	116,621	122,000	0.00%	122,000	0.00%
CZM - Contractual Services	175,000	175,000	-	175,000	175,000	0.00%	15,000	-91.43%
CZM - Professional Services	522,000	522,000	22,650	499,350	522,000	0.00%	607,000	16.28%
CZM - Property Insurance	4,615	4,615	1,099	3,001	4,100	-11.16%	4,310	5.12%
CZM - Automobile Insurance	1,270	1,270	403	805	1,208	-4.88%	1,270	5.13%
CZM - Employee Liability	1,895	1,895	602	3,410	4,012	111.72%	4,250	5.93%
CZM - General Liability	2,170	2,170	688	3,927	4,615	112.67%	4,900	6.18%
TOTAL OPERATING SERVICES	847,550	847,550	30,931	820,604	851,535		777,330	
MATERIALS & SUPPLIES:								
CZM - Office & Communications Equip.	1,000	1,000	-	1,000	1,000	0.00%	1,000	0.00%
CZM - Office Supplies	1,200	1,200	-	1,200	1,200	0.00%	1,200	0.00%
CZM - Food & Clothing	1,250	1,250	-	1,250	1,250	0.00%	1,250	0.00%
CZM - Maint of Buildings & Grounds	300	300	30	270	300	0.00%	300	0.00%
CZM - Vehicle Supplies	1,800	1,800	240	1,560	1,800	0.00%	1,800	0.00%
CZM - Gravel, Sand, Dirt & Shells	20,000	20,000	12,797	7,203	20,000	0.00%	20,000	0.00%
CZM - Vehicle & Equipment Parts	350	350	-	350	350	0.00%	350	0.00%
TOTAL MATERIALS & SUPPLIES	25,900	25,900	13,067	12,833	25,900		25,900	

CONTINUED

COASTAL ZONE MANAGEMENT

ACCOUNT NUMBER: 001-400611

Description	Current Year					Upcoming Year		
	Original Budget	Last Adopted Budget	Actual Year-to-Date (As of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES (CONT.)								
OTHER CHARGES:								
CZM - Training & Travel	5,000	5,000	1,782	3,218	5,000	0.00%	5,000	0.00%
CZM - Official Fees	200	200	-	200	200	0.00%	200	0.00%
TOTAL OTHER CHARGES	5,200	5,200	1,782	3,418	5,200		5,200	
CAPITAL OUTLAY:								
CZM - Improvements other than Buildings	1,818,446	1,818,446	-	3,893,446	3,893,446	114.11%	75,000	-98.07%
CZM - Architectural/Engineering Fees	-	-	3,555	445	4,000	100.00%	-	-100.00%
CZM - Other Fees	1,000	1,000	-	1,000	1,000	0.00%	1,000	0.00%
TOTAL CAPITAL OUTLAY	1,819,446	1,819,446	3,555	3,894,891	3,898,446		76,000	
INTERGOVERNMENTAL								
CZM - Grants	19,000	19,000	-	19,000	19,000	0.00%	19,000	0.00%
TOTAL INTERGOVERNMENTAL	19,000	19,000	-	19,000	19,000		19,000	
TOTAL EXPENDITURES	2,893,074	2,893,074	131,804	4,845,290	4,977,094		1,091,233	

COASTAL ZONE MANAGEMENT

ACCOUNT NUMBER: 001-400611

NARRATIVE EXPLANATION OF CAPITAL OUTLAY
FOR REQUESTED YEAR 2015

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

ICC BUILDING CODES

ACCOUNT NUMBER: 001-400612

Description	Current Year					Upcoming Year		
	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	Projected Actual vs Proposed
EXPENDITURES:								
PERSONAL SERVICES:								
Bldg Code - Salaries	145,000	145,000	68,345	76,755	145,100	0.07%	151,500	4.41%
Bldg Code - Retirement	23,500	23,500	10,935	12,365	23,300	-0.85%	22,000	-5.58%
Bldg Code - Life/Health Insurance	13,500	13,500	5,971	6,029	12,000	-11.11%	14,000	16.67%
Bldg Code - Workers Compensation	1,000	1,000	396	454	850	-15.00%	900	5.88%
Bldg Code - Unemployment	365	365	85	100	185	-49.32%	200	8.11%
Bldg Code - Medicare	2,100	2,100	982	1,118	2,100	0.00%	2,200	4.76%
Bldg Code - Disability	600	600	290	295	585	-2.50%	550	-5.98%
Bldg Code - Deferred Compensation	-	-	87	413	500	100.00%	1,000	100.00%
Bldg Code - Dental Insurance	300	300	150	150	300	0.00%	300	0.00%
Bldg Code - OPEB Contribution	-	-	-	3,775	3,775	100.00%	3,800	0.66%
Bldg Code - Miscellaneous	39	39	-	39	39	0.00%	39	0.00%
TOTAL PERSONAL SERVICES	186,404	186,404	87,241	101,493	188,734		196,489	
OPERATING SERVICES:								
Bldg Code - Ads, Dues & Subscriptions	1,000	1,000	-	1,000	1,000	0.00%	1,000	0.00%
Bldg Code - Printing	2,500	2,500	-	2,500	2,500	0.00%	2,500	0.00%
Bldg Code - Postage	250	250	-	250	250	0.00%	250	0.00%
Bldg Code - Telephone	1,049	1,049	-	1,049	1,049	0.00%	1,049	0.00%
Bldg Code - Maint. of Prop & Eqpt	500	500	-	500	500	0.00%	500	0.00%
Bldg Code - Contractual Services	3,415	3,415	-	3,415	3,415	0.00%	3,415	0.00%
Bldg Code - Professional Services	248,000	248,000	31,950	216,050	248,000	0.00%	308,000	24.19%
Bldg Code - Employee Liability	1,830	1,830	581	1,482	2,063	12.73%	2,200	6.64%
Bldg Code - General Liability	2,095	2,095	664	1,707	2,371	13.17%	2,500	5.44%
TOTAL OPERATING SERVICES	260,639	260,639	33,195	227,953	261,148		321,414	
MATERIALS & SUPPLIES:								
Bldg Code - Office & Comm. Equip.	3,000	3,000	146	2,854	3,000	0.00%	3,000	0.00%
Bldg Code - Office Supplies	1,500	1,500	-	1,500	1,500	0.00%	1,500	0.00%
Bldg Code - Food & Clothing	400	400	-	400	400	0.00%	400	0.00%
Bldg Code - Vehicle Supplies	2,000	2,000	-	2,000	2,000	0.00%	2,000	0.00%
Bldg Code - Vehicle & Equipment Parts	500	500	-	500	500	0.00%	500	0.00%
TOTAL MATERIALS & SUPPLIES	7,400	7,400	146	7,254	7,400		7,400	
OTHER CHARGES:								
Bldg Code - Training & Travel	4,000	4,000	-	4,000	4,000	0.00%	4,000	0.00%
TOTAL OTHER CHARGES	4,000	4,000	-	4,000	4,000		4,000	
TOTAL EXPENDITURES	458,443	458,443	120,582	340,700	461,282		529,303	

DATA PROCESSING

ACCOUNT NUMBER: 001-400620

Description	Current Year					Upcoming Year		
	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:								
OPERATING SERVICES:								
Data Proc - Printing	5,000	5,000	962	2,038	3,000	-40.00%	4,000	33.33%
Data Proc - Postage	24,000	24,000	8,652	15,348	24,000	0.00%	30,000	25.00%
Data Proc - Telephone	2,800	2,800	1,437	2,163	3,600	28.57%	4,200	16.67%
Data Proc - Rentals	1,800	1,800	820	830	1,650	-8.33%	2,000	21.21%
Data Proc - Maint. of Property & Eqpt	1,500	1,500	-	850	850	-43.33%	1,250	47.06%
Data Proc - Contractual Services	73,050	73,050	33,668	29,232	62,900	-13.89%	72,950	15.98%
Data Proc - Professional Services	85,000	85,000	31,820	23,630	55,450	-34.76%	74,750	34.81%
TOTAL OPERATING SERVICES	193,150	193,150	77,359	74,091	151,450		189,150	
MATERIALS & SUPPLIES:								
Data Proc - Office & Comm. Equipment	10,500	10,500	7,823	9,027	16,850	60.48%	15,000	-10.98%
Data Proc - Office Supplies	9,000	9,000	3,411	2,089	5,500	-38.89%	7,000	27.27%
Data Proc - Small Tools & Equipment	-	-	-	500	500	100.00%	500	0.00%
TOTAL MATERIALS & SUPPLIES	19,500	19,500	11,234	11,616	22,850		22,500	
OTHER CHARGES:								
Data Proc - Training & Travel	1,500	1,500	-	500	500	-66.67%	1,500	200.00%
TOTAL OTHER CHARGES	1,500	1,500	-	500	500		1,500	
CAPITAL OUTLAY:								
Data Proc - Office Equipment	35,000	35,000	-	31,528	31,528	-9.92%	45,000	42.73%
TOTAL CAPITAL OUTLAY	35,000	35,000	-	31,528	31,528		45,000	
TOTAL EXPENDITURES	249,150	249,150	88,593	117,735	206,328		258,150	

DATA PROCESSING

ACCOUNT NUMBER: 001-400620

**NARRATIVE EXPLANATION OF CAPITAL OUTLAY
FOR REQUESTED YEAR 2015**

CAPITAL OUTLAY:	AMOUNT	DETAILED DESCRIPTION	Sub-total
Office Equipment	\$ 45,000	Scanning Equipment and Software New Copy Machine	\$ 25,000 20,000

Grand Total Requested:

\$ 45,000

INFORMATION TECHNOLOGY

ACCOUNT NUMBER: 001-400625

Description	Current Year					Upcoming Year		
	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:								
PERSONAL SERVICES:								
Info Tech - Salaries	300,500	300,500	149,929	175,071	325,000	8.15%	230,000	-29.23%
Info Tech - FICA	1,000	1,000	914	1,336	2,250	125.00%	300	-86.67%
Info Tech - Retirement	46,000	46,000	21,631	24,369	46,000	0.00%	33,000	-28.26%
Info Tech - Life/Health Insurance	43,000	43,000	19,368	19,632	39,000	-9.30%	42,000	7.69%
Info Tech - Workers Compensation	4,500	4,500	2,291	2,609	4,900	8.89%	1,400	-71.43%
Info Tech - Unemployment	750	750	187	263	450	-40.00%	300	-33.33%
Info Tech - Medicare	4,500	4,500	2,147	2,553	4,700	4.44%	3,400	-27.66%
Info Tech - Disability	1,200	1,200	573	627	1,200	0.00%	850	-29.17%
Info Tech - Deferred Compensation	8,000	8,000	3,389	3,811	7,200	-10.00%	7,500	4.17%
Info Tech - Dental Insurance	300	300	126	174	300	0.00%	300	0.00%
Info Tech - OPEB Contribution	-	-	-	8,355	8,355	100.00%	5,625	-32.68%
Info Tech - Miscellaneous	-	-	267	-	267	100.00%	400	49.81%
TOTAL PERSONAL SERVICES	409,750	409,750	200,822	238,800	439,622		325,075	
OPERATING SERVICES:								
Info Tech - Ads, Dues & Subscriptions	880	880	2,813	(1,933)	880	0.00%	880	0.00%
Info Tech - Printing	2,950	2,950	-	450	450	-84.75%	450	0.00%
Info Tech - Utilities-Electric	3,600	3,600	-	-	-	-100.00%	-	0.00%
Info Tech - Postage	750	750	-	750	750	0.00%	500	-33.33%
Info Tech - Telephone	7,628	7,628	2,358	4,770	7,128	-6.55%	3,400	-52.30%
Info Tech - Rentals	-	-	6,216	4,484	10,700	100.00%	7,200	-32.71%
Info Tech - Maint. of Property & Eqpt	19,050	19,050	629	15,421	16,050	-15.75%	16,050	0.00%
Info Tech - Contractual Services	272,746	272,746	247,424	38,076	285,500	4.68%	220,500	-22.77%
Info Tech - Professional Services	108,000	108,000	4,805	98,195	103,000	-4.63%	105,500	2.43%
Info Tech - Property Insurance	2,230	2,230	530	3,243	3,773	69.19%	3,000	-20.49%
Info Tech - Automobile Insurance	3,810	3,810	1,209	2,414	3,623	-4.91%	2,000	-44.80%
Info Tech - Employee Liability	4,325	4,325	1,372	2,947	4,319	-0.14%	3,000	-30.54%
Info Tech - General Liability	4,945	4,945	1,570	3,392	4,962	0.34%	3,000	-39.54%
TOTAL OPERATING SERVICES	430,914	430,914	268,926	172,209	441,135		365,480	
MATERIALS & SUPPLIES:								
Info Tech - Office & Comm. Equipment	19,500	19,500	22,427	(7,927)	14,500	-25.64%	10,000	-31.03%
Info Tech - Office Supplies	15,000	15,000	478	14,022	14,500	-3.33%	6,750	-53.45%
Info Tech - Food & Clothing	1,800	1,800	360	1,440	1,800	0.00%	600	-66.67%
Info Tech - Maint. of Bldgs & Grounds	4,600	4,600	397	3,703	4,100	-10.87%	3,000	-26.83%
Info Tech - Vehicle Supplies	5,000	5,000	2,092	2,908	5,000	0.00%	5,000	0.00%
Info Tech - Equipment & Vehicle Parts	4,500	4,500	1,226	2,274	3,500	-22.22%	5,000	42.86%
TOTAL MATERIALS & SUPPLIES	50,400	50,400	26,980	16,420	43,400		30,350	

CONTINUED

INFORMATION TECHNOLOGY

ACCOUNT NUMBER: 001-400625

Description	Current Year					Upcoming Year		
	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES (CONT.)								
OTHER CHARGES:								
Info Tech - Training & Travel	20,000	20,000	1,880	7,120	9,000	-55.00%	9,000	0.00%
TOTAL OTHER CHARGES	20,000	20,000	1,880	7,120	9,000		9,000	
CAPITAL OUTLAY:								
Info Tech - Acquisition of Motor Vehicles	25,000	25,000	-	-	-	-100.00%	-	0.00%
Info Tech - Office Equipment	177,000	177,000	57,786	37,214	95,000	-46.33%	140,000	47.37%
TOTAL CAPITAL OUTLAY	202,000	202,000	57,786	37,214	95,000		140,000	
TOTAL EXPENDITURES	1,113,064	1,113,064	556,394	471,763	1,028,157		869,905	

INFORMATION TECHNOLOGY

ACCOUNT NUMBER: 001-400625

NARRATIVE EXPLANATION OF CAPITAL OUTLAY
FOR REQUESTED YEAR 2015

CAPITAL OUTLAY:	AMOUNT	DETAILED DESCRIPTION	Sub-total
Office Equipment	\$ 140,000	Phone System for Remote Sites	\$ 30,000
		Networking Hardware	100,000
		Technical Software (Inventory Tracking, Webex, Archiving)	10,000

Grand Total Requested:

\$ 140,000

GIS

ACCOUNT NUMBER: 001-400626

Description	Current Year					Upcoming Year		
	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:								
PERSONAL SERVICES:								
GIS - Salaries	-	-	-	-	-	0.00%	140,000	100.00%
GIS - FICA	-	-	-	-	-	0.00%	1,600	100.00%
GIS - Retirement	-	-	-	-	-	0.00%	16,500	100.00%
GIS - Life/Health Insurance	-	-	-	-	-	0.00%	17,500	100.00%
GIS - Workers Compensation	-	-	-	-	-	0.00%	4,500	100.00%
GIS - Unemployment	-	-	-	-	-	0.00%	175	100.00%
GIS - Medicare	-	-	-	-	-	0.00%	2,100	100.00%
GIS - Disability	-	-	-	-	-	0.00%	410	100.00%
GIS - Deferred Compensation	-	-	-	-	-	0.00%	2,000	100.00%
GIS - Dental Insurance	-	-	-	-	-	0.00%	200	100.00%
GIS - OPEB Contribution	-	-	-	-	-	0.00%	2,850	100.00%
GIS - Miscellaneous	-	-	-	-	-	0.00%	712	100.00%
TOTAL PERSONAL SERVICES	-	-	-	-	-		188,547	
OPERATING SERVICES:								
GIS - Printing	-	-	-	-	-	0.00%	2,900	100.00%
GIS - Postage	-	-	-	-	-	0.00%	500	100.00%
GIS - Telephone	-	-	-	-	-	0.00%	3,260	100.00%
GIS - Rentals	-	-	-	-	-	0.00%	7,200	100.00%
GIS - Maint. of Property & Eqpt	-	-	-	-	-	0.00%	8,350	100.00%
GIS - Contractual Services	-	-	-	-	-	0.00%	3,500	100.00%
GIS - Property Insurance	-	-	-	-	-	0.00%	3,000	100.00%
GIS - Automobile Insurance	-	-	-	-	-	0.00%	2,600	100.00%
GIS - Employee Liability	-	-	-	-	-	0.00%	3,500	100.00%
GIS - General Liability	-	-	-	-	-	0.00%	4,000	100.00%
TOTAL OPERATING SERVICES	-	-	-	-	-		38,810	
MATERIALS & SUPPLIES:								
GIS - Office & Comm. Equipment	-	-	-	-	-	0.00%	10,000	100.00%
GIS - Office Supplies	-	-	-	-	-	0.00%	8,000	100.00%
GIS - Food & Clothing	-	-	-	-	-	0.00%	1,400	100.00%
GIS - Maint. of Bldgs & Grounds	-	-	-	-	-	0.00%	1,250	100.00%
GIS - Vehicle Supplies	-	-	-	-	-	0.00%	5,000	100.00%
TOTAL MATERIALS & SUPPLIES	-	-	-	-	-		25,650	

CONTINUED

GIS

ACCOUNT NUMBER: 001-400626

Description	Current Year					Upcoming Year		
	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES (CONT.)								
OTHER CHARGES:								
GIS - Training & Travel	-	-	-	-	-	0.00%	7,500	100.00%
TOTAL OTHER CHARGES	-	-	-	-	-		7,500	
CAPITAL OUTLAY:								
GIS - Office Equipment	-	-	-	-	-	0.00%	27,000	100.00%
TOTAL CAPITAL OUTLAY	-	-	-	-	-		27,000	
TOTAL EXPENDITURES	-	-	-	-	-		287,507	

GIS

ACCOUNT NUMBER: 001-400626

NARRATIVE EXPLANATION OF CAPITAL OUTLAY
FOR REQUESTED YEAR 2015

CAPITAL OUTLAY:	AMOUNT	DETAILED DESCRIPTION	Sub-total
Office Equipment	\$ 27,000	GIS Equipment	\$ 5,000
		ArcView Software	22,000

Grand Total Requested:

\$ 27,000

RESEARCH AND INVESTIGATIONS

ACCOUNT NUMBER: 001-400630

Description	Current Year					Upcoming Year		
	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual Vs Proposed
EXPENDITURES:								
OPERATING SERVICES:								
Research/Inv - Professional Services	112,500	112,500	65,800	45,900	111,700	-0.71%	118,400	6.00%
TOTAL OPERATING SERVICES	112,500	112,500	65,800	45,900	111,700		118,400	
 TOTAL EXPENDITURES	 112,500	 112,500	 65,800	 45,900	 111,700		 118,400	

CABLE TV ADMINISTRATION

ACCOUNT NUMBER: 001-400635

Description	Current Year					Upcoming Year		
	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual Vs Proposed
EXPENDITURES:								
OPERATING SERVICES:								
Cable TV Admin - Ads, Dues & Subsc.	750	-	-	-	-	0.00%	-	0.00%
Cable TV Admin - Professional Services	15,250	-	-	-	-	0.00%	-	0.00%
TOTAL OPERATING SERVICES	16,000	-	-	-	-		-	
MATERIALS & SUPPLIES:								
Cable TV Admin - Office & Comm. Eqpt	2,000	-	-	-	-	0.00%	-	0.00%
TOTAL MATERIALS & SUPPLIES	2,000	-	-	-	-		-	
OTHER CHARGES:								
Cable TV Admin - Training & Travel	2,000	-	-	-	-	0.00%	-	0.00%
TOTAL OTHER CHARGES	2,000	-	-	-	-		-	
CAPITAL OUTLAY:								
Cable TV Admin - Office Equipment	30,000	50,000	65,688	-	65,688	31.38%	50,000	-23.88%
TOTAL CAPITAL OUTLAY	30,000	50,000	65,688	-	65,688		50,000	
TOTAL EXPENDITURES	50,000	50,000	65,688	-	65,688		50,000	

CABLE TV ADMINISTRATION

ACCOUNT NUMBER: 001-400635

NARRATIVE EXPLANATION OF CAPITAL OUTLAY FOR REQUESTED YEAR 2015

CAPITAL OUTLAY:	AMOUNT	DETAILED DESCRIPTION	Sub-total
Office Equipment	\$ 50,000	Media Room in EOC Building	
Grand Total Requested:	\$ 50,000		

GENERAL GOVERNMENT BUILDINGS

ACCOUNT NUMBER: 001-400640

Description	Current Year					Upcoming Year		
	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual Vs Proposed
EXPENDITURES:								
PERSONAL SERVICES:								
Gen Govt - Salaries	725,000	725,000	310,975	359,025	670,000	-7.59%	791,000	18.06%
Gen Govt - FICA	2,000	2,000	1,072	1,328	2,400	20.00%	1,200	-50.00%
Gen Govt - Retirement	98,000	98,000	40,579	35,421	76,000	-22.45%	100,000	31.58%
Gen Govt - Life/Health Insurance	100,000	100,000	37,863	37,137	75,000	-25.00%	132,000	76.00%
Gen Govt - Workers Compensation	50,000	50,000	20,447	24,553	45,000	-10.00%	52,000	15.56%
Gen Govt - Unemployment	1,800	1,800	389	511	900	-50.00%	1,000	11.11%
Gen Govt - Medicare	11,000	11,000	4,396	5,104	9,500	-13.64%	12,000	26.32%
Gen Govt - Disability	2,800	2,800	1,178	1,222	2,400	-14.29%	2,700	12.50%
Gen Govt - Deferred Compensation	9,000	9,000	4,358	5,642	10,000	11.11%	11,000	10.00%
Gen Govt - Dental Insurance	1,500	1,500	588	612	1,200	-20.00%	1,800	50.00%
Gen Govt - OPEB Contribution	-	-	-	17,500	17,500	100.00%	19,500	11.43%
Gen Govt - Miscellaneous	2,000	2,000	89	1,911	2,000	0.00%	2,000	0.00%
TOTAL PERSONAL SERVICES	1,003,100	1,003,100	421,934	489,966	911,900		1,126,200	
OPERATING SERVICES:								
Gen Govt - Ads, Dues & Subscriptions	1,000	1,000	9	991	1,000	0.00%	1,000	0.00%
Gen Govt - Printing	500	500	-	500	500	0.00%	500	0.00%
Gen Govt - Utilities - Electric	325,000	325,000	92,412	232,588	325,000	0.00%	325,000	0.00%
Gen Govt - Utilities - Gas	1,600	1,600	305	1,295	1,600	0.00%	1,600	0.00%
Gen Govt - Utilities - Water	50,000	50,000	6,592	43,408	50,000	0.00%	50,000	0.00%
Gen Govt - Telephone	46,750	46,750	22,517	24,233	46,750	0.00%	46,750	0.00%
Gen Govt - Rentals	49,000	49,000	22,294	26,706	49,000	0.00%	53,300	8.78%
Gen Govt - Maint of Property & Equip	175,000	175,000	36,798	138,202	175,000	0.00%	210,000	20.00%
Gen Govt - Contractual Services	178,320	178,320	61,679	116,641	178,320	0.00%	447,900	151.18%
Gen Govt - Professional Services	110,000	110,000	8,875	101,125	110,000	0.00%	100,000	-9.09%
Gen Govt - Property Insurance	541,500	541,500	156,440	160,779	317,219	-41.42%	334,000	5.29%
Gen Govt - Automobile Insurance	12,695	12,695	4,030	8,850	12,880	1.46%	13,700	6.37%
Gen Govt - Employee Liability	13,890	13,890	2,446	8,923	11,369	-18.15%	12,000	5.55%
Gen Govt - General Liability	15,890	15,890	5,043	10,275	15,318	-3.60%	16,200	5.76%
Gen Govt - Boiler Policy	16,315	16,315	5,178	15,845	21,023	28.86%	22,100	5.12%
TOTAL OPERATING SERVICES	1,537,460	1,537,460	424,618	890,361	1,314,979		1,634,050	

CONTINUED

GENERAL GOVERNMENT BUILDINGS

ACCOUNT NUMBER: 001-400640

Description	Current Year					Upcoming Year		
	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual Vs Proposed
EXPENDITURES: (CONT.)								
MATERIALS & SUPPLIES:								
Gen Govt - Office & Comm. Equipment	10,000	10,000	187	9,813	10,000	0.00%	10,000	0.00%
Gen Govt - Office Supplies	1,650	1,650	228	1,422	1,650	0.00%	1,750	6.06%
Gen Govt - Medical Supplies	1,500	1,500	618	882	1,500	0.00%	1,750	16.67%
Gen Govt - Food & Clothing	3,000	3,000	3,527	(527)	3,000	0.00%	6,000	100.00%
Gen Govt - Maint. of Bldgs. & Grounds	165,000	165,000	22,829	142,171	165,000	0.00%	190,000	15.15%
Gen Govt - Vehicle Supplies	18,000	18,000	4,489	13,511	18,000	0.00%	18,000	0.00%
Gen Govt - Miscellaneous	2,000	2,000	170	1,830	2,000	0.00%	2,000	0.00%
Gen Govt - Sand, Gravel & Dirt	2,000	2,000	-	2,000	2,000	0.00%	2,000	0.00%
Gen Govt - Equipment & Vehicle Parts	4,000	4,000	1,042	2,958	4,000	0.00%	4,200	5.00%
Gen Govt - Misc. Chemicals	3,000	3,000	96	2,904	3,000	0.00%	3,000	0.00%
Gen Govt - Tools & Equipment	5,000	5,000	2,820	2,180	5,000	0.00%	5,250	5.00%
TOTAL MATERIALS & SUPPLIES	215,150	215,150	36,006	179,144	215,150		243,950	
OTHER CHARGES:								
Gen Govt - Training & Travel	1,500	1,500	-	1,500	1,500	0.00%	1,500	0.00%
Gen Govt - Official Fees	2,000	2,000	-	2,000	2,000	0.00%	2,000	0.00%
TOTAL OTHER CHARGES	3,500	3,500	-	3,500	3,500		3,500	
CAPITAL OUTLAY:								
Gen Govt - Improvements Other than Bldg	100,000	400,000	-	100,000	100,000	-75.00%	472,500	372.50%
Gen Govt - Buildings & Grounds	4,161,000	4,642,835	585,930	4,056,905	4,642,835	0.00%	800,000	-82.77%
Gen Govt - Heavy Movable Equipment	9,000	9,000	-	9,000	9,000	0.00%	9,000	0.00%
Gen Govt - Office Equipment	100,000	100,000	-	100,000	100,000	0.00%	320,000	220.00%
Gen Govt - Major Repairs	75,000	75,000	-	75,000	75,000	0.00%	85,000	13.33%
Gen Govt - Architectural/Engineering Fees	429,000	448,657	327,227	121,430	448,657	0.00%	200,000	-55.42%
Gen Govt - Other Fees	10,000	10,000	170	9,830	10,000	0.00%	10,000	0.00%
TOTAL CAPITAL OUTLAY	4,884,000	5,685,492	913,327	4,472,165	5,385,492		1,896,500	
TOTAL EXPENDITURES	7,643,210	8,444,702	1,795,885	6,035,136	7,831,021		4,904,200	

GENERAL GOVERNMENT BUILDINGS

ACCOUNT NUMBER: 001-400640

NARRATIVE EXPLANATION OF CAPITAL OUTLAY FOR REQUESTED YEAR 2015

CAPITAL OUTLAY:	AMOUNT	DETAILED DESCRIPTION	Sub-total
Improvements Other than Building	\$ 472,500	Parking lot repairs:	
		Courthouse	\$ 30,000
		P&Z Complex	40,000
		Miscellaneous Locations	10,000
		New Sign for P&Z, Legal, DMV, Econ Dev,EOC	25,000
		Community Center -Fuel Scrubbing System	17,500
		Additional employee parking at Community Center	350,000
Buildings & Grounds	\$ 800,000	New Government Building Office/Warehouse	\$ 800,000
Heavy Movable Equipment	\$ 9,000	Exmark Mower	\$ 9,000
Office Equipment	\$ 320,000	Shelving, Desks, Chairs, File Cabinets, Computer Tables etc for	\$ 300,000
		Courthouse (3rd Flood Renovation)	
		Furniture & File Cabinets for Miscellaneous Locations	20,000
Major Repairs	\$ 85,000	Repairs to Elevator Hydraulic System	\$ 30,000
		Repairs to Elevator Electronics	15,000
		Repairs/Replace AC/Heating Chillers	15,000
		Repairs to Generator	15,000
		Addition to EOC & Community Center	10,000
Architectural/Engineering Fees	\$ 200,000	Renovate 3rd floor of Courthouse	\$ 65,000
		(previously the jail)	
		Renovate 1st & 2nd Floor of Courthouse	100,000
		New Government Building Office/Warehouse	35,000
Other Fees	\$ 10,000	Fees for Courthouse Renovations & Security	\$ 10,000
Grand Total Requested:	\$ 1,896,500		

RETIREMENT SYSTEM CONTRIBUTIONS

ACCOUNT NUMBER: 001-400650

Description	Current Year					Upcoming Year		
	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual Vs Proposed
EXPENDITURES:								
INTERGOVERNMENTAL:								
Ad Valorem Tax Deduction- Sheriff Ret.	134,000	134,000	127,445	-	127,445	-4.89%	136,000	6.71%
TOTAL INTERGOVERNMENTAL	134,000	134,000	127,445	-	127,445		136,000	
TOTAL EXPENDITURES	134,000	134,000	127,445	-	127,445		136,000	

RETIRED EMPLOYEES GROUP INSURANCE

ACCOUNT NUMBER: 001-400670

Description	Current Year					Upcoming Year		
	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual Vs Proposed
EXPENDITURES:								
PERSONAL SERVICES:								
Retired Employees - Group Health Ins.	111,485	111,485	59,412	65,588	125,000	12.12%	-	-100.00%
Retired Employees - Post-Emp Health Ins.	-	-	-	-	-	0.00%	165,000	100.00%
TOTAL PERSONAL SERVICES	111,485	111,485	59,412	65,588	125,000		165,000	
TOTAL EXPENDITURES	111,485	111,485	59,412	65,588	125,000		165,000	

RISK MANAGEMENT

ACCOUNT NUMBER: 001-400675

Description	Current Year					Upcoming Year		
	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual Vs Proposed
EXPENDITURES:								
PERSONAL SERVICES:								
Risk Mngt - Salaries	245,000	225,000	96,875	111,125	208,000	-7.56%	253,000	21.63%
Risk Mngt - FICA	1,100	1,100	323	527	850	-22.73%	1,000	17.65%
Risk Mngt - Retirement	37,000	31,000	14,666	16,334	31,000	0.00%	34,500	11.29%
Risk Mngt - Life/Health Insurance	36,000	28,000	13,608	14,392	28,000	0.00%	36,500	30.36%
Risk Mngt - Workers Compensation	1,650	1,650	562	738	1,300	-21.21%	1,500	15.38%
Risk Mngt - Unemployment	620	620	121	154	275	-55.65%	325	18.18%
Risk Mngt - Medicare	4,000	4,000	1,378	1,622	3,000	-25.00%	3,700	23.33%
Risk Mngt - Disability	1,000	1,000	384	416	800	-20.00%	900	12.50%
Risk Mngt - Deferred Compensation	3,100	3,100	1,872	2,128	4,000	29.03%	5,000	25.00%
Risk Mngt - Dental Insurance	400	400	120	180	300	-25.00%	400	33.33%
Risk Mngt - OPEB Contribution	-	-	-	5,400	5,400	100.00%	5,900	9.26%
Risk Mngt - Miscellaneous	2,000	800	89	1,911	2,000	150.00%	2,000	0.00%
TOTAL PERSONAL SERVICES	331,870	296,670	129,998	154,927	284,925		344,725	
OPERATING SERVICES:								
Risk Mngt - Ads, Dues & Subscriptions	6,000	6,000	528	5,472	6,000	0.00%	6,000	0.00%
Risk Mngt - Printing	1,200	1,200	-	1,200	1,200	0.00%	1,200	0.00%
Risk Mngt - Postage	250	250	-	250	250	0.00%	250	0.00%
Risk Mngt - Telephone	5,000	5,000	1,805	3,195	5,000	0.00%	5,000	0.00%
Risk Mngt - Rentals	500	10,700	6,612	4,088	10,700	0.00%	8,700	-18.69%
Risk Mngt - Maint of Property & Equip	6,000	6,000	155	5,845	6,000	0.00%	5,000	-16.67%
Risk Mngt - Contractual Services	5,496	5,496	691	4,805	5,496	0.00%	3,100	-43.60%
Risk Mngt - Professional Services	10,000	10,000	-	10,000	10,000	0.00%	10,000	0.00%
Risk Mngt - Property Insurance	2,230	2,230	530	3,243	3,773	69.19%	4,000	6.02%
Risk Mngt - Auto Insurance	-	-	-	2,414	2,414	100.00%	2,600	7.71%
Risk Mngt - Employee Liability	1,635	1,635	518	1,431	1,949	19.20%	2,100	7.75%
Risk Mngt - General Liability	1,870	1,870	592	1,648	2,240	19.79%	2,400	7.14%
TOTAL OPERATING SERVICES	40,181	50,381	11,431	43,591	55,022		50,350	

CONTINUED

RISK MANAGEMENT

ACCOUNT NUMBER: 001-400675

Description	Current Year					Upcoming Year		
	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual Vs Proposed
EXPENDITURES: (CONT.)								
MATERIALS & SUPPLIES:								
Risk Mngt - Office & Comm. Equipment	12,000	12,000	-	12,000	12,000	0.00%	12,000	0.00%
Risk Mngt - Office Supplies	6,000	6,000	770	5,230	6,000	0.00%	6,000	0.00%
Risk Mngt - Educational	10,000	10,000	-	10,000	10,000	0.00%	5,000	-50.00%
Risk Mngt - Medical & Drugs	1,000	1,000	-	1,000	1,000	0.00%	1,500	50.00%
Risk Mngt - Food & Clothing	6,000	6,000	486	5,514	6,000	0.00%	4,000	-33.33%
Risk Mngt - Maint of Bldg & Grds	2,000	2,000	532	1,468	2,000	0.00%	3,500	75.00%
Risk Mngt - Vehicle Supplies	7,500	7,500	1,292	6,208	7,500	0.00%	5,000	-33.33%
Risk Mngt - Miscellaneous	1,500	1,500	-	1,500	1,500	0.00%	1,500	0.00%
Risk Mngt - Vehicle Parts & Equipment	7,500	7,500	768	6,732	7,500	0.00%	5,000	-33.33%
Risk Mngt - Tools & Equipment	1,000	1,000	-	1,000	1,000	0.00%	1,500	50.00%
TOTAL MATERIALS & SUPPLIES	54,500	54,500	3,848	50,652	54,500		45,000	
OTHER CHARGES:								
Risk Mngt - Training & Travel	15,000	15,000	5,287	9,713	15,000	0.00%	15,000	0.00%
Risk Mngt - Miscellaneous	1,000	1,000	-	1,000	1,000	0.00%	1,000	0.00%
TOTAL OTHER CHARGES	16,000	16,000	5,287	10,713	16,000		16,000	
CAPITAL OUTLAY:								
Risk Mngt - Acquisition of Motor Vehicle	-	25,000	23,730	-	23,730	100.00%	-	-100.00%
TOTAL CAPITAL OUTLAY	-	25,000	23,730	-	23,730		-	
TOTAL EXPENDITURES	442,551	442,551	174,294	259,883	434,177		456,075	

GRANTS ADMINISTRATION

ACCOUNT NUMBER: 001-400680

Description	Current Year					Upcoming Year		
	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual Vs Proposed
EXPENDITURES:								
PERSONAL SERVICES:								
Grants - Salaries	184,100	184,100	87,051	97,949	185,000	0.49%	195,700	5.78%
Grants - Retirement	29,500	29,500	13,928	15,672	29,600	0.34%	28,500	-3.72%
Grants - Life/Health Insurance	26,500	26,500	11,871	12,129	24,000	-9.43%	27,000	12.50%
Grants - Workers Compensation	1,250	1,250	505	595	1,100	-12.00%	1,200	9.09%
Grants - Unemployment	460	460	109	121	230	-50.00%	250	8.70%
Grants - Medicare	2,700	2,700	1,252	1,448	2,700	0.00%	2,900	7.41%
Grants - Disability	800	800	370	330	700	-12.50%	710	1.43%
Grants - Deferred Compensation	5,000	5,000	1,797	2,203	4,000	-20.00%	5,000	25.00%
Grants - Dental Insurance	300	300	120	180	300	0.00%	300	0.00%
Grants - OPEB Contribution	-	-	-	4,810	4,810	100.00%	4,900	1.87%
Grants - Miscellaneous	100	100	-	100	100	0.00%	100	0.00%
TOTAL PERSONAL SERVICES	250,710	250,710	117,003	135,537	252,540		266,560	
OPERATING SERVICES:								
Grants - Ads, Dues & Subscriptions	250	250	48	202	250	0.00%	250	0.00%
Grants - Printing	200	200	-	200	200	0.00%	200	0.00%
Grants - Postage	250	250	-	250	250	0.00%	250	0.00%
Grants - Telephone	1,200	1,200	600	600	1,200	0.00%	1,200	0.00%
Grants - Maint of Property & Equipment	500	500	19	481	500	0.00%	500	0.00%
Grants - Contractual Services	500	500	476	24	500	0.00%	1,000	100.00%
Grants - Employee Liability	1,235	1,235	392	872	1,264	2.35%	1,350	6.80%
Grants - General Liability	1,415	1,415	448	1,004	1,452	2.61%	1,550	6.75%
TOTAL OPERATING SERVICES	5,550	5,550	1,983	3,633	5,616		6,300	
MATERIALS & SUPPLIES:								
Grants - Office & Comm. Equipment	1,500	1,500	-	1,500	1,500	0.00%	1,500	0.00%
Grants - Office Supplies	1,200	1,200	241	959	1,200	0.00%	1,200	0.00%
Grants - Food & Clothing	600	600	433	167	600	0.00%	600	0.00%
Grants - Equipment & Vehicle Repairs	-	-	77	23	100	100.00%	100	0.00%
TOTAL MATERIALS & SUPPLIES	3,300	3,300	751	2,649	3,400		3,400	
OTHER CHARGES:								
Grants - Training & Travel	10,000	10,000	167	9,833	10,000	0.00%	10,000	0.00%
TOTAL OTHER CHARGES	10,000	10,000	167	9,833	10,000		10,000	
TOTAL EXPENDITURES	269,560	269,560	119,904	151,652	271,556		286,260	

SHERIFF

ACCOUNT NUMBER: 001-410100

Description	Current Year						Upcoming Year	
	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual Vs Proposed
EXPENDITURES:								
OPERATING SERVICES:								
Sheriff - Utilities - Electric	4,430	4,430	1,310	3,490	4,800	8.35%	5,136	7.00%
Sheriff - Utilities - Gas	642	642	419	241	660	2.80%	706	6.97%
Sheriff - Utilities - Water	629	629	273	375	648	3.02%	693	6.94%
Sheriff - Maint of Property & Equipment	1,000	1,000	221	779	1,000	0.00%	2,000	100.00%
Sheriff - Contractual Services	14,425	14,425	6,064	7,994	14,058	-2.54%	14,185	0.90%
Sheriff - Professional Services	2,000	2,000	-	4,000	4,000	100.00%	8,000	100.00%
Sheriff - Property Insurance	15,065	15,065	5,578	5,843	11,421	-24.19%	12,000	5.07%
Sheriff - Employee Liability	8,005	8,005	2,541	5,455	7,996	-0.11%	8,400	5.05%
Sheriff - General Liability	9,160	9,160	2,907	6,281	9,188	0.31%	9,700	5.57%
TOTAL OPERATING SERVICES	55,356	55,356	19,313	34,458	53,771		60,820	
MATERIALS & SUPPLIES:								
Sheriff - Maint of Buildings & Grounds	4,900	4,900	625	1,375	2,000	-59.18%	2,200	10.00%
Sheriff - Sand, Shell, Gravel	-	-	-	-	-	0.00%	2,000	100.00%
TOTAL MATERIALS & SUPPLIES	4,900	4,900	625	1,375	2,000		4,200	
OTHER CHARGES:								
Sheriff - Deputies	30,000	30,000	10,750	19,250	30,000	0.00%	30,000	0.00%
TOTAL OTHER CHARGES	30,000	30,000	10,750	19,250	30,000		30,000	
CAPITAL OUTLAY:								
Sheriff - Office Equipment	-	-	-	-	-	0.00%	8,000	100.00%
TOTAL CAPITAL OUTLAY	-	-	-	-	-		8,000	
INTERGOVERNMENTAL:								
Sheriff - Feeding & Maint. of Prisoners	1,557,911	1,557,911	559,287	998,624	1,557,911	0.00%	1,557,911	0.00%
Sheriff - Transportation of Inmates	12,000	12,000	3,280	6,320	9,600	-20.00%	10,000	4.17%
Sheriff - Court Attendance	25,000	25,000	-	22,400	22,400	-10.40%	25,000	11.61%
Sheriff - Canine Supplies	1,680	1,680	420	1,260	1,680	0.00%	1,680	0.00%
TOTAL INTERGOVERNMENTAL	1,596,591	1,596,591	562,987	1,028,604	1,591,591		1,594,591	
TOTAL EXPENDITURES	1,686,847	1,686,847	593,675	1,083,687	1,677,362		1,697,611	

SHERIFF

ACCOUNT NUMBER: 001-410100

NARRATIVE EXPLANATION OF CAPITAL OUTLAY FOR REQUESTED YEAR 2015

CAPITAL OUTLAY:	AMOUNT	DETAILED DESCRIPTION	Sub-total
Office Equipment	\$ 8,000	New Microfilm Station	

Grand Total Requested:

\$ 8,000

JUVENILE

ACCOUNT NUMBER: 001-410530

Description	Current Year					Upcoming Year		
	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual Vs Proposed
EXPENDITURES:								
OPERATING SERVICES:								
Juvenile - Contractual Services	156,000	156,000	72,749	80,471	153,220	-1.78%	160,350	4.65%
Juvenile - Employee Liability	750	750	237	510	747	-0.40%	800	7.10%
Juvenile - General Liability	860	860	272	587	859	-0.12%	925	7.68%
TOTAL OPERATING SERVICES	157,610	157,610	73,258	81,568	154,826		162,075	
MATERIALS & SUPPLIES:								
Juvenile - Medical/Drugs	-	-	680	820	1,500	100.00%	3,000	100.00%
TOTAL MATERIALS & SUPPLIES	-	-	680	820	1,500		3,000	
TOTAL EXPENDITURES	157,610	157,610	73,938	82,388	156,326		165,075	

EMERGENCY PREPAREDNESS

ACCOUNT NUMBER: 001-410710

Description	Current Year					Upcoming Year		
	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual Vs Proposed
EXPENDITURES:								
PERSONAL SERVICES:								
Emerg Prep - Salaries	284,000	284,000	138,334	150,666	289,000	1.76%	295,000	2.08%
Emerg Prep - Retirement	46,000	46,000	22,133	24,067	46,200	0.43%	43,000	-6.93%
Emerg Prep - Life/Health Insurance	50,500	50,500	22,878	23,122	46,000	-8.91%	52,000	13.04%
Emerg Prep - Workers Compensation	2,000	2,000	802	873	1,675	-16.25%	1,725	2.99%
Emerg Prep - Unemployment	710	710	173	187	360	-49.30%	370	2.78%
Emerg Prep - Medicare	4,500	4,500	1,952	2,148	4,100	-8.89%	4,300	4.88%
Emerg Prep - Disability	1,200	1,200	568	632	1,200	0.00%	1,100	-8.33%
Emerg Prep - Deferred Compensation	4,000	4,000	2,002	2,498	4,500	12.50%	5,100	13.33%
Emerg Prep - Dental Insurance	400	400	180	220	400	0.00%	400	0.00%
Emerg Prep - OPEB Contribution	-	-	-	7,620	7,620	100.00%	7,400	-2.89%
Emerg Prep - Miscellaneous	320	320	-	320	320	0.00%	320	0.00%
TOTAL PERSONAL SERVICES	393,630	393,630	189,022	212,353	401,375		410,715	
OPERATING SERVICES:								
Emerg Prep - Telephone	-	-	600	4,200	4,800	0.00%	4,800	0.00%
Emerg Prep - Employee Liability	2,005	2,005	637	1,289	1,926	-3.94%	2,100	9.03%
Emerg Prep - General Liability	2,295	2,295	728	1,485	2,213	-3.57%	2,350	6.19%
TOTAL OPERATING SERVICES	4,300	4,300	1,965	6,974	8,939		9,250	
MATERIALS & SUPPLIES:								
Emerg Prep - Food & Clothing	800	800	646	-	646	-19.25%	800	23.84%
TOTAL MATERIALS & SUPPLIES	800	800	646	-	646		800	
TOTAL EXPENDITURES	398,730	398,730	191,633	219,327	410,960		420,765	

EMERGENCY PREPAREDNESS SUBSIDIARY

ACCOUNT NUMBER: 001-410711

Description	Current Year						Upcoming Year	
	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual Vs Proposed
EXPENDITURES:								
PERSONAL SERVICES:								
Emerg Prep Sub - Salaries	7,000	7,000	3,872	6,128	10,000	42.86%	12,500	25.00%
Emerg Prep Sub - FICA	450	450	240	360	600	33.33%	800	33.33%
Emerg Prep Sub - Workers Compensation	45	45	22	38	60	33.33%	75	25.00%
Emerg Prep Sub - Unemployment	20	20	5	10	15	-25.00%	20	33.33%
Emerg Prep Sub - Medicare	100	100	56	94	150	50.00%	200	33.33%
Emerg Prep Sub - Miscellaneous	-	-	356	44	400	100.00%	450	12.50%
TOTAL PERSONAL SERVICES	7,615	7,615	4,551	6,674	11,225		14,045	
OPERATING SERVICES:								
Emerg Prep Sub - Ads, Dues & Subscript.	1,900	1,900	2,117	823	2,940	54.74%	3,015	2.55%
Emerg Prep Sub - Printing	7,500	7,500	1,893	3,607	5,500	-26.67%	5,500	0.00%
Emerg Prep Sub - Utilities - Electric	45,000	45,000	45,902	24,098	70,000	55.56%	108,000	54.29%
Emerg Prep Sub - Utilities - Gas	1,200	1,200	143	457	600	-50.00%	600	0.00%
Emerg Prep Sub - Utilities - Water	3,000	3,000	1,200	1,800	3,000	0.00%	3,000	0.00%
Emerg Prep Sub - Telephone	20,650	20,650	18,146	19,904	38,050	84.26%	44,050	15.77%
Emerg Prep Sub - Rentals	600	600	778	72	850	41.67%	900	5.88%
Emerg Prep Sub - Maint of Prop & Equip	34,500	34,500	14,011	20,489	34,500	0.00%	39,500	14.49%
Emerg Prep Sub - Contractual Services	94,600	2,855,275	54,737	2,807,738	2,862,475	0.25%	105,135	-96.33%
Emerg Prep Sub - Professional Services	6,500	340,710	19,732	451,178	470,910	38.21%	7,500	-98.41%
Emerg Prep Sub - Property Insurance	5,220	5,220	12,402	40,466	52,868	912.80%	55,600	5.17%
Emerg Prep Sub - Automobile Insurance	2,540	2,540	806	2,414	3,220	26.77%	3,400	5.59%
Emerg Prep Sub - Employee Liability	1,885	1,885	597	1,267	1,864	-1.11%	2,000	7.30%
Emerg Prep Sub - General Liability	8,040	8,040	6,566	1,459	8,025	-0.19%	8,500	5.92%
TOTAL OPERATING SERVICES	233,135	3,328,020	179,030	3,375,772	3,554,802		386,700	
MATERIALS & SUPPLIES:								
Emerg Prep Sub - Office & Comm. Equip.	92,050	92,050	13,404	78,646	92,050	0.00%	40,300	-56.22%
Emerg Prep Sub - Office Supplies	4,500	4,500	4,144	356	4,500	0.00%	6,500	44.44%
Emerg Prep Sub - Medical Supplies	200	200	61	139	200	0.00%	200	0.00%
Emerg Prep Sub - Food & Clothing	11,500	11,500	2,915	8,585	11,500	0.00%	11,500	0.00%
Emerg Prep Sub - Maint of Bldgs & Grnds	3,250	3,250	1,274	1,976	3,250	0.00%	3,950	21.54%
Emerg Prep Sub - Vehicle Supplies	11,000	11,000	2,465	8,535	11,000	0.00%	13,000	18.18%
Emerg Prep Sub - Miscellaneous	-	-	9,375	(8,675)	700	100.00%	1,500	114.29%
Emerg Prep Sub - Equip & Vehicle Parts	3,000	3,000	306	2,694	3,000	0.00%	3,500	16.67%
Emerg Prep Sub - Tools & Equipment	-	-	56	944	1,000	100.00%	1,500	50.00%
TOTAL MATERIALS & SUPPLIES	125,500	125,500	34,000	93,200	127,200		81,950	

CONTINUED

EMERGENCY PREPAREDNESS SUBSIDIARY

ACCOUNT NUMBER: 001-410711

Description	Current Year					Upcoming Year		
	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual Vs Proposed
EXPENDITURES: (CONT.)								
OTHER CHARGES:								
Emerg Prep Sub - Training & Travel	25,400	25,400	2,755	22,015	24,770	-2.48%	25,400	2.54%
TOTAL OTHER CHARGES	25,400	25,400	2,755	22,015	24,770		25,400	
CAPITAL OUTLAY:								
Emerg Prep Sub - Imp. Other than Building	-	-	-	-	-	0.00%	22,000	100.00%
Emerg Prep Sub - Acquisition of Vehicle	-	-	-	-	-	0.00%	349,874	100.00%
Emerg Prep Sub - Bldgs, Grds, General Plt	-	3,375	-	6,715	6,715	98.96%	95,000	1314.74%
Emerg Prep Sub - Office Equipment	-	-	15,770	142,860	158,630	100.00%	-	-100.00%
Emerg Prep Sub - Communications Equip	70,000	70,000	38,270	131,730	170,000	142.86%	100,000	-41.18%
Emer Prep Sub - Major Repairs	-	-	21,597	-	21,597	100.00%	-	-100.00%
Emer Prep Sub - Arch/Eng Fees	-	-	2,510	-	2,510	100.00%	-	-100.00%
Emer Prep Sub - Other Fees	-	-	70	-	70	100.00%	-	-100.00%
TOTAL CAPITAL OUTLAY	70,000	73,375	78,217	281,305	359,522		566,874	
TOTAL EXPENDITURES	461,650	3,559,910	298,553	3,778,966	4,077,519		1,074,969	
FUNDING SOURCE:								
General Fund	117,150	558,695	298,553	1,406,345	1,076,304	92.65%	1,074,969	-0.12%
Hazard Mitigation Grant	344,500	2,372,081	-	2,372,081	2,372,081	0.00%	-	-100.00%
Homeowner Share	-	628,594	-	-	628,594	0.00%	-	-100.00%
Facility, Planning & Control	-	540	-	540	540	0.00%	-	-100.00%
TOTAL	461,650	3,559,910	298,553	3,778,966	4,077,519		1,074,969	

EMERGENCY PREPAREDNESS SUBSIDIARY

ACCOUNT NUMBER: 001-410711

NARRATIVE EXPLANATION OF CAPITAL OUTLAY FOR REQUESTED YEAR 2015

CAPITAL OUTLAY:	AMOUNT	DETAILED DESCRIPTION	Sub-total
Improvements Other than Buildings	\$ 22,000	PRAT Building Repairs & Remodel	\$ 22,000
Acquisition of Vehicles	\$ 349,874	Mobile Communication Unit	\$ 349,874
Building, Grounds & Plant	\$ 95,000	Site-Fencing (incorporates security system)	\$ 95,000
Communication Equipment	\$ 100,000	New Console Installation & Addition of Radios	\$ 100,000

Grand Total Requested:

\$ 566,874

EOC - 24 HOURS COVERAGE

ACCOUNT NUMBER: 001-410712

Description	Current Year					Upcoming Year		
	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:								
PERSONAL SERVICES:								
EOC 24 Hrs - Salaries	438,000	438,000	195,842	221,158	417,000	-4.79%	452,000	8.39%
EOC 24 Hrs - FICA	2,000	2,000	-	-	-	-100.00%	2,000	100.00%
EOC 24 Hrs - Retirement	65,100	65,100	31,335	39,665	71,000	9.06%	61,000	-14.08%
EOC 24 Hrs - Life/Health Insurance	65,200	65,200	29,638	30,362	60,000	-7.98%	66,500	10.83%
EOC 24 Hrs - Workers Compensation	3,000	3,000	1,136	1,364	2,500	-16.67%	3,000	20.00%
EOC 24 Hrs - Unemployment	1,100	1,100	245	275	520	-52.73%	575	10.58%
EOC 24 Hrs - Medicare	6,500	6,500	2,791	3,209	6,000	-7.69%	6,600	10.00%
EOC 24 Hrs - Disability	1,400	1,400	656	744	1,400	0.00%	1,300	-7.14%
EOC 24 Hrs - Deferred Compensation	14,000	14,000	6,264	8,736	15,000	7.14%	17,000	13.33%
EOC 24 Hrs - Dental Insurance	700	700	300	300	600	-14.29%	700	16.67%
EOC 24 Hrs - OPEB Contribution	-	-	-	10,850	10,850	100.00%	10,600	-2.30%
EOC 24 Hrs - Miscellaneous	480	480	-	480	480	0.00%	480	0.00%
TOTAL PERSONAL SERVICES	597,480	597,480	268,207	317,143	585,350		621,755	
OPERATING SERVICES:								
EOC 24 Hrs - Ads, Dues & Subscriptions	450	450	450	-	450	0.00%	450	0.00%
EOC 24 Hrs - Telephone	4,490	4,490	2,717	2,793	5,510	22.72%	5,510	0.00%
EOC 24 Hrs - Contractual Services	1,000	1,000	480	520	1,000	0.00%	1,000	0.00%
EOC 24 Hrs - Employee Liability	2,555	2,555	810	2,027	2,837	11.04%	3,000	5.75%
EOC 24 Hrs - General Liability	2,920	2,920	927	2,333	3,260	11.64%	3,450	5.83%
TOTAL OPERATING SERVICES	11,415	11,415	5,384	7,673	13,057		13,410	
MATERIALS & SUPPLIES:								
EOC 24 Hrs - Food & Clothing	1,200	1,200	1,030	-	1,030	-14.17%	1,200	16.50%
EOC 24 Hrs - Maint of Bldg & Grds	-	-	342	158	500	100.00%	1,000	100.00%
TOTAL MATERIALS & SUPPLIES	1,200	1,200	1,372	158	1,530		2,200	
OTHER CHARGES:								
EOC 24 Hrs - Training & Travel	16,500	16,500	1,844	13,501	15,345	-7.00%	16,500	7.53%
TOTAL OTHER CHARGES	16,500	16,500	1,844	13,501	15,345		16,500	
TOTAL EXPENDITURES	626,595	626,595	276,807	338,475	615,282		653,865	

MOTOR VEHICLES

ACCOUNT NUMBER: 001-410800

Description	Current Year					Upcoming Year		
	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:								
PERSONAL SERVICES:								
Motor Vehicles - Salaries	20,200	20,200	9,054	10,946	20,000	-0.99%	21,000	5.00%
Motor Vehicles - FICA	1,300	1,300	561	689	1,250	-3.85%	1,300	4.00%
Motor Vehicles - Workers Compensation	135	135	53	62	115	-14.81%	120	4.35%
Motor Vehicles - Unemployment	50	50	11	14	25	-50.00%	30	20.00%
Motor Vehicles - Medicare	300	300	131	154	285	-5.00%	300	5.26%
Motor Vehicles - Miscellaneous	80	80	-	80	80	0.00%	80	0.00%
TOTAL PERSONAL SERVICES	22,065	22,065	9,810	11,945	21,755		22,830	
OPERATING SERVICES:								
Motor Vehicles - Utilities - Electrical	4,800	4,800	1,030	2,470	3,500	-27.08%	4,200	20.00%
Motor Vehicles - Utilities - Water	900	900	131	739	870	-3.33%	1,200	37.93%
Motor Vehicles - Maint of Prop & Eqpt	-	-	129	71	200	100.00%	500	150.00%
Motor Vehicles - Contractual Services	-	-	233	267	500	100.00%	500	0.00%
Motor Vehicles - Property Insurance	4,140	4,140	1,313	2,093	3,406	-17.73%	3,600	5.70%
Motor Vehicles - Employee Liability	160	160	50	108	158	-1.25%	180	13.92%
Motor Vehicles - General Liability	185	185	58	124	182	-1.62%	200	9.89%
TOTAL OPERATING SERVICES	10,185	10,185	2,944	5,872	8,816		10,380	
MATERIALS & SUPPLIES:								
Motor Vehicles - Office Supplies	500	500	-	500	500	0.00%	500	0.00%
Motor Vehicles - Food & Clothing	100	100	-	100	100	0.00%	100	0.00%
Motor Vehicles - Maint of Bldgs & Grnds	500	500	-	500	500	0.00%	500	0.00%
TOTAL MATERIALS & SUPPLIES	1,100	1,100	-	1,100	1,100		1,100	
TOTAL EXPENDITURES	33,350	33,350	12,754	18,917	31,671		34,310	
FUNDING SOURCE:								
General Fund	(3,650)	(3,650)	(707)	(6,722)	(7,429)	103.53%	(2,690)	-63.79%
Motor Vehicle Transaction Fee	36,000	36,000	13,461	24,239	37,700	4.72%	36,000	-4.51%
Driver's License Reinstatement Fee	1,000	1,000	-	1,400	1,400	40.00%	1,000	-28.57%
TOTAL	33,350	33,350	12,754	18,917	31,671		34,310	

CORONER

ACCOUNT NUMBER: 001-430160

Description	Current Year					Upcoming Year		
	Original Budget	Last Adopted Budget	Year-to-Date (as of June 30th)	Remaining for Year	Actual Result at Year End	Last Adopted vs Projected Actual	Proposed Budget	Projected Actual vs Proposed
EXPENDITURES:								
PERSONAL SERVICES:								
Coroner - Salaries	159,500	159,500	72,571	82,429	155,000	-2.82%	158,000	1.94%
Coroner - FICA	4,000	4,000	1,833	2,067	3,900	-2.50%	4,000	2.56%
Coroner - Retirement	15,500	15,500	6,882	7,818	14,700	-5.16%	13,700	-6.80%
Coroner - Life/Health Insurance	30,000	26,841	13,449	13,551	27,000	0.59%	31,000	14.81%
Coroner - Workers Compensation	600	600	228	257	485	-19.17%	500	3.09%
Coroner - Unemployment	310	310	69	81	150	-51.61%	155	3.33%
Coroner - Medicare	2,500	2,500	1,048	1,177	2,225	-11.00%	2,300	3.37%
Coroner - Disability	115	115	53	57	110	-4.35%	100	-9.09%
Coroner - Dental Insurance	120	120	60	60	120	0.00%	120	0.00%
Coroner - OPEB Contribution	-	-	-	2,500	2,500	100.00%	2,350	-6.00%
Coroner - Miscellaneous	500	500	-	500	500	0.00%	500	0.00%
TOTAL PERSONAL SERVICES	213,145	209,986	96,193	110,497	206,690		212,725	
OPERATING SERVICES:								
Coroner - Ads, Dues & Subscriptions	1,400	1,400	-	1,400	1,400	0.00%	1,400	0.00%
Coroner - Printing	1,500	1,500	189	1,311	1,500	0.00%	1,500	0.00%
Coroner - Water	180	180	43	137	180	0.00%	250	38.89%
Coroner - Postage	600	600	168	432	600	0.00%	600	0.00%
Coroner - Telephone	1,000	1,000	750	1,350	2,100	110.00%	2,500	19.05%
Coroner - Rentals	500	500	380	120	500	0.00%	800	60.00%
Coroner - Maint. Of Property & Equipment	12,500	12,500	-	12,500	12,500	0.00%	12,500	0.00%
Coroner - Contractual Services	5,300	5,300	2,059	12,801	14,860	180.38%	10,000	-32.71%
Coroner - Professional Services	80,000	80,000	35,295	144,705	180,000	125.00%	240,000	33.33%
Coroner - Property Insurance	1,475	1,475	351	2,513	2,864	94.17%	3,050	6.49%
Coroner - Automobile Insurance	1,270	1,270	403	805	1,208	-4.88%	1,300	7.62%
Coroner - Employee Liability	1,785	1,785	566	1,248	1,814	1.62%	1,950	7.50%
Coroner - General Liability	2,045	2,045	648	1,437	2,085	1.96%	2,200	5.52%
TOTAL OPERATING SERVICES	109,555	109,555	40,852	180,759	221,611		278,050	
MATERIALS & SUPPLIES:								
Coroner - Office & Communications Equip.	16,500	33,811	20,447	4,553	25,000	-26.06%	16,500	-34.00%
Coroner - Office Supplies	4,000	4,000	1,074	2,926	4,000	0.00%	4,000	0.00%
Coroner - Food & Clothing	3,400	3,400	214	3,186	3,400	0.00%	21,200	523.53%
Coroner - Maint. Of Building & Grounds	2,000	2,000	36	1,964	2,000	0.00%	2,000	0.00%
Coroner - Vehicle Supplies	7,000	7,000	1,248	5,752	7,000	0.00%	7,000	0.00%
Coroner - Miscellaneous	500	500	-	-	-	-100.00%	-	0.00%
Coroner - Equipment & Vehicle Parts	7,000	7,000	-	7,000	7,000	0.00%	7,000	0.00%
Coroner - Miscellaneous Materials	2,100	2,100	-	2,100	2,100	0.00%	7,100	238.10%
TOTAL MATERIALS & SUPPLIES	42,500	59,811	23,019	27,481	50,500		64,800	

CONTINUED

CORONER

ACCOUNT NUMBER: 001-430160

Description	Current Year					Upcoming Year		
	Original Budget	Last Adopted Budget	Year-to-Date (as of June 30th)	Remaining for Year	Actual Result at Year End	Last Adopted vs Projected Actual	Proposed Budget	Projected Actual vs Proposed
EXPENDITURES: (CONT.)								
OTHER CHARGES:								
Coroner - Training & Travel	20,290	12,979	3,844	11,156	15,000	15.57%	20,290	35.27%
Coroner - Official Fees	400	400	-	400	400	0.00%	400	0.00%
TOTAL OTHER CHARGES	20,690	13,379	3,844	11,556	15,400		20,690	
TOTAL EXPENDITURES	385,890	392,731	163,908	330,293	494,201		576,265	
FUNDING SOURCE:								
General Fund	357,890	364,731	147,733	313,668	461,401	26.50%	546,265	18.39%
Coroner - Other Fees	9,000	9,000	6,375	6,425	12,800	42.22%	10,000	-21.88%
Institutional Charges	19,000	19,000	9,800	10,200	20,000	5.26%	20,000	0.00%
TOTAL	385,890	392,731	163,908	330,293	494,201		576,265	

ANIMAL CONTROL

ACCOUNT NUMBER: 001-430180

Description	Current Year					Upcoming Year		
	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:								
PERSONAL SERVICES:								
Animal - Salaries	350,000	350,000	156,925	176,075	333,000	-4.86%	347,000	4.20%
Animal - FICA	500	500	147	453	600	20.00%	550	-8.33%
Animal - Retirement	55,000	55,000	24,729	27,271	52,000	-5.45%	49,500	-4.81%
Animal - Life/Health Insurance	91,000	91,000	35,992	43,008	79,000	-13.19%	97,000	22.78%
Animal - Workers Compensation	34,000	34,000	14,767	17,733	32,500	-4.41%	33,000	1.54%
Animal - Unemployment	875	875	196	254	450	-48.57%	500	11.11%
Animal - Medicare	5,100	5,100	2,247	2,653	4,900	-3.92%	5,100	4.08%
Animal - Disability	1,300	1,300	576	519	1,095	-15.77%	1,100	0.46%
Animal - Deferred Compensation	8,500	8,500	196	404	600	-92.94%	1,000	66.67%
Animal - Dental Insurance	500	500	240	240	480	-4.00%	500	4.17%
Animal - OPEB Contribution	-	-	-	8,900	8,900	100.00%	8,500	-4.49%
Animal - Miscellaneous	1,500	1,500	178	1,322	1,500	0.00%	2,000	33.33%
TOTAL PERSONAL SERVICES	548,275	548,275	236,193	278,832	515,025		545,750	
OPERATING SERVICES:								
Animal - Ads, Dues & Subscriptions	520	520	105	415	520	0.00%	520	0.00%
Animal - Printing	2,500	2,500	-	2,500	2,500	0.00%	2,500	0.00%
Animal - Utilities - Electric	21,753	21,753	11,497	10,256	21,753	0.00%	25,016	15.00%
Animal - Utilities - Gas	5,000	5,000	-	5,000	5,000	0.00%	5,000	0.00%
Animal - Utilities - Water	6,530	6,530	1,250	5,280	6,530	0.00%	6,530	0.00%
Animal - Postage	350	350	-	350	350	0.00%	350	0.00%
Animal - Telephone	12,000	12,000	2,980	9,020	12,000	0.00%	12,000	0.00%
Animal - Rentals	4,200	4,200	2,755	10,745	13,500	221.43%	14,000	3.70%
Animal - Maint of Property & Equipment	15,500	15,500	253	15,247	15,500	0.00%	15,500	0.00%
Animal - Contractual Services	24,460	24,460	9,391	15,909	25,300	3.43%	25,300	0.00%
Animal - Professional Services	40,000	40,000	5,564	34,436	40,000	0.00%	40,000	0.00%
Animal - Property Insurance	29,765	29,765	8,072	11,410	19,482	-34.55%	20,500	5.23%
Animal - Automobile Insurance	7,620	7,620	2,418	4,827	7,245	-4.92%	7,650	5.59%
Animal - Employee Liability	4,095	4,095	1,299	2,867	4,166	1.73%	4,400	5.62%
Animal - General Liability	4,685	4,685	1,486	3,301	4,787	2.18%	5,050	5.49%
TOTAL OPERATING SERVICES	178,978	178,978	47,070	131,563	178,633		184,316	

CONTINUED

ANIMAL CONTROL

ACCOUNT NUMBER: 001-430180

Description	Current Year					Upcoming Year		
	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES: (CONT.)								
MATERIALS & SUPPLIES:								
Animal - Office & Communications Equip.	7,000	7,000	-	7,000	7,000	0.00%	7,000	0.00%
Animal - Office Supplies	5,000	5,000	1,044	3,956	5,000	0.00%	5,000	0.00%
Animal - Medical Supplies	10,000	10,000	4,589	5,411	10,000	0.00%	11,000	10.00%
Animal - Food & Clothing	17,000	17,000	5,649	11,351	17,000	0.00%	20,000	17.65%
Animal - Maint of Buildings & Grounds	48,000	48,000	5,696	42,304	48,000	0.00%	48,000	0.00%
Animal - Vehicle Supplies	22,150	22,150	4,193	16,507	20,700	-6.55%	22,150	7.00%
Animal - Miscellaneous	-	-	1,685	1,315	3,000	100.00%	3,000	0.00%
Animal - Equipment & Vehicle Parts	12,500	12,500	520	11,980	12,500	0.00%	12,500	0.00%
Animal - Miscellaneous Chemicals	24,000	24,000	1,037	22,963	24,000	0.00%	24,000	0.00%
Animal - Tools & Equipment	6,000	6,000	282	5,718	6,000	0.00%	6,000	0.00%
TOTAL MATERIALS & SUPPLIES	151,650	151,650	24,695	128,505	153,200		158,650	
OTHER CHARGES:								
Animal - Training & Travel	7,500	7,500	-	7,000	7,000	-6.67%	7,000	0.00%
TOTAL OTHER CHARGES	7,500	7,500	-	7,000	7,000		7,000	
CAPITAL OUTLAY:								
Animal - Improvement Other than Building	344,500	344,500	-	-	-	-100.00%	344,500	100.00%
Animal - Acquisition of Vehicles	-	-	-	-	-	-100.00%	35,000	100.00%
Animal - Architectural/Engineering Fees	29,000	29,000	-	-	-	-100.00%	29,000	100.00%
TOTAL CAPITAL OUTLAY	373,500	373,500	-	-	-		408,500	
TOTAL EXPENDITURES	1,259,903	1,259,903	307,958	545,900	853,858		1,304,216	
FUNDING SOURCE:								
General Fund	1,254,903	1,254,903	306,487	543,571	850,058	-32.26%	1,299,716	52.90%
Animal Control	5,000	5,000	1,471	2,329	3,800	-24.00%	4,500	18.42%
TOTAL	1,259,903	1,259,903	307,958	545,900	853,858		1,304,216	

ANIMAL CONTROL

ACCOUNT NUMBER: 001-430180

NARRATIVE EXPLANATION OF CAPITAL OUTLAY FOR REQUESTED YEAR 2015

CAPITAL OUTLAY:	AMOUNT	DETAILED DESCRIPTION	Sub-total
Improvements Other than Building	\$ 344,500	Generator for New Animal Shelter	\$ 344,500
Acquisition of Vehicles	\$ 35,000	Ford F150 with Swab	\$ 35,000
Architect/Engineering Fees	\$ 29,000	Generator for New Animal Shelter	\$ 29,000

Grand Total Requested:

\$ 408,500

HEALTH & SAFETY REHAB

ACCOUNT NUMBER: 001-430225

Description	Current Year					Upcoming Year		
	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:								
PERSONAL SERVICES:								
H&S Rehab - Salaries	18,300	18,300	8,902	8,098	17,000	-7.10%	18,720	10.12%
H&S Rehab - FICA	1,200	1,200	552	498	1,050	-12.50%	1,200	14.29%
H&S Rehab - Workers Compensation	1,400	1,400	618	582	1,200	-14.29%	1,300	8.33%
H&S Rehab - Unemployment	50	50	11	9	20	-60.00%	25	25.00%
H&S Rehab - Medicare	270	270	129	121	250	-7.41%	275	10.00%
TOTAL PERSONAL SERVICES	21,220	21,220	10,212	9,308	19,520		21,520	
OPERATING SERVICES:								
H&S Rehab - Maint of Prop & Equipment	38,000	38,000	9,288	13,346	22,634	-40.44%	20,000	-11.64%
TOTAL OPERATING SERVICES	38,000	38,000	9,288	13,346	22,634		20,000	
MATERIALS & SUPPLIES:								
H&S Rehab - Maint of Bldg & Grds	-	-	37	163	200	100.00%	-	-100.00%
H&S Rehab - Miscellaneous	-	-	6,962	8,038	15,000	100.00%	15,000	0.00%
H&S Rehab - Tools & Equipment	-	-	166	-	166	100.00%	3,000	1707.23%
TOTAL MATERIALS & SUPPLIES	-	-	7,165	23,567	15,366		18,000	
TOTAL EXPENDITURES	59,220	59,220	26,665	46,221	57,520		59,520	

REVITALIZATION FUND PROGRAM

ACCOUNT NUMBER: 001-430226

Description	Current Year					% Change Last Adopted vs Projected Actual	Upcoming Year	
	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End		Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:								
OPERATING SERVICES:								
Revitalization - Maint of Prop & Equipment	-	-	-	-	-	0.00%	12,000	100.00%
TOTAL OPERATING SERVICES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>		<u>12,000</u>	
TOTAL EXPENDITURES	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>		<u><u>12,000</u></u>	

COMMUNITY SERVICES

ACCOUNT NUMBER: 001-430231

Description	Current Year					Upcoming Year		
	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:								
PERSONAL SERVICES:								
Comm Svcs - Salaries	248,000	248,000	118,392	132,608	251,000	1.21%	266,200	6.06%
Comm Svcs - Per Diem	9,360	9,360	2,880	6,420	9,300	-0.64%	9,360	0.65%
Comm Svcs - FICA	600	600	198	727	925	54.17%	1,000	8.11%
Comm Svcs - Retirement	38,500	38,500	18,433	20,167	38,600	0.26%	37,000	-4.15%
Comm Svcs - Life/Health Insurance	59,500	59,500	26,457	26,543	53,000	-10.92%	58,500	10.38%
Comm Svcs - Workers Compensation	1,700	1,700	687	863	1,550	-8.82%	1,600	3.23%
Comm Svcs - Unemployment	620	620	148	182	330	-46.77%	340	3.03%
Comm Svcs - Medicare	3,000	3,000	1,369	1,681	3,050	1.67%	3,300	8.20%
Comm Svcs - Disability	1,000	1,000	490	485	975	-2.50%	1,000	2.56%
Comm Svcs - Deferred Compensation	6,000	6,000	2,599	3,401	6,000	0.00%	6,300	5.00%
Comm Svcs - Dental Insurance	700	700	338	337	675	-3.57%	700	3.70%
Comm Svcs - OPEB Contribution	-	-	-	6,500	6,500	100.00%	6,285	-3.31%
Comm Svcs - Miscellaneous	640	640	178	462	640	0.00%	640	0.00%
TOTAL PERSONAL SERVICES	369,620	369,620	172,169	200,376	372,545		392,225	
OPERATING SERVICES:								
Comm Svcs - Ads, Dues & Subscriptions	2,908	2,908	1,324	1,576	2,900	-0.28%	2,908	0.28%
Comm Svcs - Printing	1,223	1,223	925	299	1,224	0.08%	1,223	-0.08%
Comm Svcs - Utilities - Electric	6,996	6,996	3,103	3,594	6,697	-4.27%	8,196	22.38%
Comm Svcs - Utilities - Gas	6,050	6,050	-	6,050	6,050	0.00%	6,050	0.00%
Comm Svcs - Utilities - Water	3,750	3,750	2,257	1,493	3,750	0.00%	3,750	0.00%
Comm Svcs - Postage	1,088	1,088	471	577	1,048	-3.68%	1,088	3.82%
Comm Svcs - Telephone	11,598	11,598	4,442	6,250	10,692	-7.81%	12,006	12.29%
Comm Svcs - Rentals	5,709	5,709	1,733	3,976	5,709	0.00%	5,709	0.00%
Comm Svcs - Maint of Property & Equip	2,310	2,310	689	1,621	2,310	0.00%	2,360	2.16%
Comm Svcs - Contractual Services	9,101	9,101	3,838	14,049	17,887	96.54%	25,112	40.39%
Comm Svcs - Professional Services	1,820	1,820	543	3,099	3,642	100.11%	1,700	-53.32%
Comm Svcs - Property Insurance	3,185	3,185	1,319	1,268	2,587	-18.78%	2,750	6.30%
Comm Svcs - Automobile Insurance	7,620	7,620	2,418	4,827	7,245	-4.92%	7,650	5.59%
Comm Svcs - Employee Liability	3,400	3,400	1,080	2,236	3,316	-2.47%	3,500	5.55%
Comm Svcs - General Liability	3,135	3,135	994	2,093	3,087	-1.53%	3,300	6.90%
TOTAL OPERATING SERVICES	69,893	69,893	25,136	53,008	78,144		87,302	

CONTINUED

COMMUNITY SERVICES

ACCOUNT NUMBER: 001-430231

Description	Current Year						Upcoming Year	
	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES: (CONT.)								
MATERIALS & SUPPLIES:								
Comm Svcs - Office & Comm. Equip.	3,800	3,800	2,020	1,800	3,820	0.53%	4,000	4.71%
Comm Svcs - Office Supplies	7,000	7,000	2,582	3,967	6,549	-6.44%	7,000	6.89%
Comm Svcs - Medical Supplies	2,250	2,250	395	1,848	2,243	-0.31%	2,250	0.31%
Comm Svcs - Food & Clothing	8,800	8,800	964	7,436	8,400	-4.55%	8,800	4.76%
Comm Svcs - Maint of Buildings & Ground	3,000	3,000	893	1,836	2,729	-9.03%	3,000	9.93%
Comm Svcs - Vehicle Supplies	4,700	4,700	1,678	2,841	4,519	-3.85%	4,700	4.01%
Comm Svcs - Equipment & Vehicle Parts	700	700	-	600	600	-14.29%	700	16.67%
TOTAL MATERIALS & SUPPLIES	30,250	30,250	8,532	20,328	28,860		30,450	
OTHER CHARGES:								
Comm Svcs - Training & Travel	12,000	12,000	1,230	10,147	11,377	-5.19%	12,000	5.48%
TOTAL OTHER CHARGES	12,000	12,000	1,230	10,147	11,377		12,000	
CAPITAL OUTLAY:								
Comm Svcs - Bldgs, Grounds, Gen Plant	335,000	335,000	-	-	-	-100.00%	335,000	100.00%
TOTAL CAPITAL OUTLAY	335,000	335,000	-	-	-		335,000	
TOTAL EXPENDITURES	816,763	816,763	207,067	283,859	490,926		856,977	
FUNDING SOURCE:								
General Fund	816,663	816,663	207,067	283,859	490,926	-39.89%	856,977	74.56%
Medicaid Interview	100	100	-	-	-	-100.00%	-	0.00%
TOTAL	816,763	816,763	207,067	283,859	490,926		856,977	

COMMUNITY SERVICES

ACCOUNT NUMBER: 001-430231

NARRATIVE EXPLANATION OF CAPITAL OUTLAY FOR REQUESTED YEAR 2015

CAPITAL OUTLAY:	AMOUNT	DETAILED DESCRIPTION	Sub-total
Building, Ground & General Plant	\$ 335,000	Killona Community Center	
Grand Total Requested:	\$ 335,000		

ENERGY ASSISTANCE

ACCOUNT NUMBER: 001-430232

Description	Current Year					% Change Actual Result at Year End	Upcoming Year	
	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End		Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:								
PERSONAL SERVICES:								
Energy - Salaries	15,200	15,200	6,952	8,023	14,975	-1.48%	15,215	1.60%
Energy - Retirement	2,450	2,450	1,112	1,288	2,400	-2.04%	2,205	-8.13%
Energy - Life/Health Insurance	2,500	2,500	1,083	1,117	2,200	-12.00%	2,400	9.09%
Energy - Workers Compensation	100	100	40	50	90	-10.00%	90	0.00%
Energy - Unemployment	40	40	9	11	20	-50.00%	20	0.00%
Energy - Medicare	220	220	97	118	215	-2.27%	220	2.33%
Energy - Disability	65	65	29	31	60	-7.69%	55	-8.33%
Energy - Deferred Compensation	400	400	151	249	400	0.00%	500	25.00%
Energy - Dental	55	55	26	29	55	0.00%	50	-9.09%
Energy - OPEB Contribution	-	-	-	385	385	100.00%	380	-1.30%
TOTAL PERSONAL SERVICES	21,030	21,030	9,499	11,301	20,800		21,135	
OPERATING SERVICES:								
Energy - Utilities - Electric	261,780	261,780	-	233,812	233,812	-10.68%	240,000	2.65%
Energy - Utilities - Gas	18,790	18,790	-	2,200	2,200	-88.29%	2,000	-9.09%
TOTAL OPERATING SERVICES	280,570	280,570	-	236,012	236,012		242,000	
TOTAL EXPENDITURES	301,600	301,600	9,499	247,313	256,812		263,135	
FUNDING SOURCE:								
General Fund	600	600	(10,348)	31,148	20,800	3366.67%	2,985	100.00%
Federal Grant	301,000	301,000	19,847	216,165	236,012	-21.59%	260,150	10.23%
TOTAL	301,600	301,600	9,499	247,313	256,812		263,135	

SUMMER FEEDING

ACCOUNT NUMBER: 001-430233

Description	Current Year						Upcoming Year	
	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Actual Result at Year End	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:								
PERSONAL SERVICES:								
Summer Feed - Salaries	31,000	31,000	13,646	13,054	26,700	-13.87%	29,400	10.11%
Summer Feed - FICA	1,900	1,900	846	854	1,700	-10.53%	1,900	11.76%
Summer Feed - Workers Compensation	2,400	2,400	940	910	1,850	-22.92%	2,020	9.19%
Summer Feed - Unemployment	100	100	17	18	35	-65.00%	40	14.29%
Summer Feed - Medicare	450	450	198	202	400	-11.11%	450	12.50%
Summer Feed - Miscellaneous	748	748	445	-	445	-40.51%	748	68.09%
TOTAL PERSONAL SERVICES	36,598	36,598	16,092	15,038	31,130		34,558	
OPERATING SERVICES:								
Summer Feed - Ads, Dues & Subscriptions	46	46	66	-	66	43.48%	46	-30.30%
Summer Feed - Printing	690	690	-	600	600	-13.04%	600	0.00%
Summer Feed - Rentals	7,684	7,684	-	5,356	5,356	-30.30%	7,684	43.47%
Summer Feed - Professional Services	17,970	17,970	-	15,389	15,389	-14.36%	17,970	16.77%
Summer Feed - Employee Liability	385	385	121	252	373	-3.12%	400	7.24%
Summer Feed - General Liability	440	440	139	290	429	-2.50%	470	9.56%
TOTAL OPERATING SERVICES	27,215	27,215	326	21,887	22,213		27,170	
MATERIALS & SUPPLIES:								
Summer Feed - Educational, Recreational	16	16	-	1,000	1,000	6150.00%	16	-98.40%
Summer Feed - Food & Clothing	12,471	12,471	8,831	10,000	18,831	51.00%	19,000	0.90%
Summer Feed - Maint of Bldgs & Grounds	888	888	756	253	1,009	13.63%	888	-11.99%
TOTAL MATERIALS & SUPPLIES	13,375	13,375	9,587	11,253	20,840		19,904	
OTHER CHARGES:								
Summer Feed - Training & Travel	732	732	-	300	300	-59.02%	732	144.00%
TOTAL OTHER CHARGES	732	732	-	300	300		732	
TOTAL EXPENDITURES	77,920	77,920	26,005	48,478	74,483		82,364	
FUNDING SOURCE:								
General Fund	57,920	57,920	10,797	41,186	51,983	-10.25%	59,864	15.16%
Federal Grant	20,000	20,000	15,208	7,292	22,500	12.50%	22,500	0.00%
TOTAL	77,920	77,920	26,005	48,478	74,483		82,364	

COMMUNITY SERVICE CENTERS

ACCOUNT NUMBER: 001-430234

Description	Current Year						Upcoming Year	
	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Actual Result at Year End	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:								
PERSONAL SERVICES:								
CS Centers - Salaries	57,000	57,000	24,256	26,894	51,150	-10.26%	101,750	98.92%
CS Centers - FICA	1,300	1,300	443	507	950	-26.92%	1,900	100.00%
CS Centers - Retirement	5,750	5,750	2,737	3,063	5,800	0.87%	10,400	79.31%
CS Centers - Life/Health Insurance	15,000	15,000	3,946	2,554	6,500	-56.67%	21,000	223.08%
CS Centers - Workers Compensation	400	400	150	160	310	-22.50%	600	93.55%
CS Centers - Unemployment	145	145	30	35	65	-55.17%	130	100.00%
CS Centers - Medicare	1,000	1,000	351	449	800	-20.00%	1,500	87.50%
CS Centers - Disability	150	150	74	76	150	0.00%	260	73.33%
CS Centers - Dental Insurance	120	120	62	58	120	0.00%	240	100.00%
CS Centers - OPEB Contribution	-	-	-	985	985	100.00%	1,785	81.22%
CS Centers - Miscellaneous	-	-	178	22	200	100.00%	400	100.00%
TOTAL PERSONAL SERVICES	80,865	80,865	32,227	34,803	67,030		139,965	
OPERATING SERVICES:								
CS Centers - Ads, Dues & Subscriptions	270	270	-	150	150	-44.44%	270	80.00%
CS Centers - Utilities - Electric	4,032	4,032	1,233	588	1,821	-54.84%	4,032	121.42%
CS Centers - Utilities - Water	756	756	181	173	354	-53.17%	720	103.39%
CS Centers - Maint of Property & Equip	60	60	-	30	30	-50.00%	960	3100.00%
CS Centers - Contractual Services	13,264	13,264	3,446	1,478	4,924	-62.88%	13,644	177.09%
CS Centers - Professional Services	2,400	2,400	1,380	-	1,380	-42.50%	3,000	117.39%
CS Centers - Employee Liability	545	545	172	351	523	-4.04%	550	5.16%
CS Centers - General Liability	625	625	197	404	601	-3.84%	650	8.15%
TOTAL OPERATING SERVICES	21,952	21,952	6,609	3,174	9,783		23,826	
MATERIALS & SUPPLIES:								
CS Centers - Office & Comm. Equip.	3,400	3,400	644	1,356	2,000	-41.18%	10,800	440.00%
CS Centers - Office Supplies	1,700	1,700	585	1,415	2,000	17.65%	2,800	40.00%
CS Centers - Educational & Recreational	-	-	3,209	791	4,000	100.00%	6,000	50.00%
CS Centers - Medical/Drugs	-	-	74	176	250	100.00%	250	0.00%
CS Centers - Food & Clothing	-	-	337	1,663	2,000	100.00%	3,000	50.00%
CS Centers - Maint of Bldg & Grds	-	-	56	1,144	1,200	100.00%	1,900	58.33%
TOTAL MATERIALS & SUPPLIES	5,100	5,100	4,905	6,545	11,450		24,750	

CONTINUED

COMMUNITY SERVICE CENTERS

ACCOUNT NUMBER: 001-430234

Description	Current Year					Upcoming Year		
	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Actual Result at Year End	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES: (CONT.)								
OTHER CHARGES:								
CS Centers - Training & Travel	-	-	-	250	250	100.00%	500	100.00%
CS Centers - Judgement & Damages	400	400	136	41	177	-55.75%	200	12.99%
TOTAL OTHER CHARGES	400	400	136	291	427		700	
TOTAL EXPENDITURES	108,317	108,317	43,877	44,813	88,690		189,241	
<i>General Fund</i>	78,317	78,317	23,877	34,813	58,690	-25.06%	159,241	171.33%
<i>SPILT - Community Services</i>	30,000	30,000	20,000	10,000	30,000	0.00%	30,000	-
TOTAL	108,317	108,317	43,877	44,813	88,690		189,241	

COMMUNITY SERVICE SUBGRANTS

ACCOUNT NUMBER: 001-430235

Description	Current Year					% Change Actual Result at Year End	Upcoming Year	
	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End		Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:								
OPERATING SERVICES:								
CS Subgrants - Professional Services	5,000	5,000	-	5,000	5,000	0.00%	5,000	0.00%
TOTAL OPERATING SERVICES	5,000	5,000	-	5,000	5,000		5,000	
MATERIALS & SUPPLIES:								
CS Subgrants - Food & Clothing	3,790	3,790	250	1,750	2,000	-47.23%	2,000	0.00%
TOTAL MATERIALS & SUPPLIES	3,790	3,790	250	1,750	2,000		2,000	
TOTAL EXPENDITURES	8,790	8,790	250	6,750	7,000		7,000	
FUNDING SOURCE:								
General Fund	3,790	3,790	250	1,750	2,000	-47.23%	2,000	0.00%
LACAP - Client Education	5,000	5,000	-	5,000	5,000	0.00%	5,000	0.00%
TOTAL	8,790	8,790	250	6,750	7,000		7,000	

FEMA

ACCOUNT NUMBER: 001-430238

Description	Current Year					Upcoming Year		
	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Actual Result at Year End	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:								
OPERATING SERVICES:								
FEMA - Rentals	9,000	9,000	-	-	-	-100.00%	9,000	100.00%
TOTAL OPERATING SERVICES	9,000	9,000	-	-	-		9,000	
 TOTAL EXPENDITURES	9,000	9,000	-	-	-		9,000	
 FUNDING SOURCE:								
General Fund	4,000	4,000	-	-	-	-100.00%	9,000	100.00%
Federal Grant	5,000	5,000	-	-	-	-100.00%	-	0.00%
TOTAL	9,000	9,000	-	-	-		9,000	

CSBG - ADMINISTRATION

ACCOUNT NUMBER: 001-430247

Description	Current Year					Upcoming Year		
	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Actual Result at Year End	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:								
PERSONAL SERVICES:								
CSBG-Admin - Salaries	4,150	4,150	4,438	4,862	9,300	124.10%	9,650	3.76%
CSBG-Admin - Retirement	700	700	675	815	1,490	112.86%	1,400	-6.04%
CSBG-Admin - Life/Health Insurance	1,200	1,200	1,314	1,561	2,875	139.58%	3,400	18.26%
CSBG-Admin - Workers Compensation	30	30	24	31	55	83.33%	60	9.09%
CSBG-Admin - Unemployment	10	10	5	10	15	50.00%	15	0.00%
CSBG-Admin - Medicare	60	60	60	75	135	125.00%	140	3.70%
CSBG-Admin - Disability	20	20	18	17	35	75.00%	35	0.00%
CSBG-Admin - Deferred Compensation	30	30	13	17	30	0.00%	50	66.67%
CSBG-Admin - Dental	10	10	13	17	30	200.00%	30	0.00%
CSBG-Admin - OPEB Contribution	-	-	-	235	235	100.00%	240	2.13%
TOTAL PERSONAL SERVICES	6,210	6,210	6,560	7,640	14,200		15,020	
OPERATING SERVICES:								
CSBG-Admin - Employee Liability	65	65	20	21	41	-36.92%	50	21.95%
CSBG-Admin - General Liability	75	75	23	24	47	-37.33%	50	6.38%
TOTAL OPERATING SERVICES	140	140	43	45	88		100	
 TOTAL EXPENDITURES	 6,350	 6,350	 6,603	 7,685	 14,288		 15,120	
 FUNDING SOURCE:								
General Fund	(8,224)	(8,224)	808	(720)	88	-101.07%	84	-4.55%
CSBG-Administration	14,574	14,574	5,795	8,405	14,200	-2.57%	15,036	5.89%
TOTAL	6,350	6,350	6,603	7,685	14,288		15,120	

CSBG - PROGRAM ACTIVITIES

ACCOUNT NUMBER: 001-430248

Description	Current Year					Upcoming Year		
	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Actual Result at Year End	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:								
PERSONAL SERVICES:								
CSBG-Prog Act - Salaries	86,600	86,600	40,993	44,812	85,805	-0.92%	88,710	3.39%
CSBG-Prog Act - Retirement	14,000	14,000	6,233	7,497	13,730	-1.93%	12,870	-6.26%
CSBG-Prog Act - Life/Health Insurance	19,100	19,100	8,382	9,018	17,400	-8.90%	19,400	11.49%
CSBG-Prog Act - Workers Compensation	600	600	226	274	500	-16.67%	515	3.00%
CSBG-Prog Act - Unemployment	220	220	49	61	110	-50.00%	110	0.00%
CSBG-Prog Act - Medicare	1,000	1,000	419	506	925	-7.50%	1,000	8.11%
CSBG-Prog Act - Disability	400	400	165	165	330	-17.50%	320	-3.03%
CSBG-Prog Act - Deferred Compensation	2,600	2,600	1,110	1,490	2,600	0.00%	2,800	7.69%
CSBG-Prog Act - Dental	225	225	104	111	215	-4.44%	215	0.00%
CSBG-Prog Act - OPEB Contribution	-	-	-	2,160	2,160	100.00%	2,220	2.78%
TOTAL PERSONAL SERVICES	124,745	124,745	57,681	66,094	123,775		128,160	
OPERATING SERVICES:								
CSBG-Prog Act - Utilities -Electric	450	450	2,059	(2,059)	-	-100.00%	450	100.00%
CSBG-Prog Act - Utilities -Gas	150	150	-	-	-	-100.00%	150	100.00%
CSBG-Prog Act - Utilities -Water	1,800	1,800	1,122	695	1,817	0.94%	1,800	-0.94%
CSBG-Prog Act - Rentals	658	658	302	456	758	15.20%	658	-13.19%
CSBG-Prog Act - General Liability	760	760	241	482	723	-4.87%	800	10.65%
TOTAL OPERATING SERVICES	3,818	3,818	3,724	(426)	3,298		3,858	
MATERIALS & SUPPLIES:								
CSBG-Prog Act - Medical & Drugs	500	500	317	300	617	23.40%	500	-18.96%
CSBG-Prog Act - Food & Clothing	300	300	-	-	-	-100.00%	300	100.00%
TOTAL MATERIALS & SUPPLIES	800	800	317	300	617		800	
TOTAL EXPENDITURES	129,363	129,363	61,722	65,968	127,690		132,818	
FUNDING SOURCE:								
General Fund	25,516	25,516	12,389	5,301	17,690	-30.67%	24,864	40.55%
CSBG-Program Activities	103,847	103,847	49,333	60,667	110,000	5.93%	107,954	-1.86%
TOTAL	129,363	129,363	61,722	65,968	127,690		132,818	

HOME PROGRAM

ACCOUNT NUMBER: 001-430250

Description	Current Year					Upcoming Year		
	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Actual Result at Year End	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:								
PERSONAL SERVICES:								
Home Program - Salaries	41,710	41,710	19,730	22,135	41,865	0.37%	43,800	4.62%
Home Program - Retirement	6,700	6,700	3,157	3,543	6,700	0.00%	6,400	-4.48%
Home Program - Life/Health Insurance	15,000	15,000	6,746	6,754	13,500	-10.00%	15,100	11.85%
Home Program - Workers Compensation	300	300	114	131	245	-18.33%	255	4.08%
Home Program - Unemployment	105	105	25	30	55	-47.62%	55	0.00%
Home Program - Medicare	625	625	272	313	585	-6.40%	635	8.55%
Home Program - Disability	200	200	84	76	160	-20.00%	160	0.00%
Home Program - Dental	120	120	-	-	-	-100.00%	-	0.00%
Home Program - OPEB Contribution	-	-	-	1,090	1,090	100.00%	1,095	0.46%
Home Program - Miscellaneous	80	80	-	80	80	0.00%	80	0.00%
TOTAL PERSONAL SERVICES	64,840	64,840	30,128	34,152	64,280		67,580	
OPERATING SERVICES:								
Home Program - Ads, Dues & Subs	250	250	93	(44)	49	-80.40%	250	410.20%
Home Program - Postage	220	220	-	200	200	-9.09%	220	10.00%
Home Program - Maint of Prop & Equip	140,000	140,000	35,429	75,727	111,156	-20.60%	170,000	52.94%
Home Program - Professional Services	35,075	35,075	10,500	24,575	35,075	0.00%	34,775	-0.86%
Home Program - Employee Liability	545	545	173	350	523	-4.04%	550	5.16%
Home Program - General Liability	625	625	198	402	600	-4.00%	640	6.67%
TOTAL OPERATING SERVICES	176,715	176,715	46,393	101,210	147,603		206,435	
MATERIALS & SUPPLIES:								
Home Program - Office & Comm. Equip.	1,000	1,000	-	1,000	1,000	0.00%	1,000	0.00%
Home Program - Office Supplies	1,000	1,000	262	712	974	-2.60%	1,000	2.67%
Home Program - Food & Clothing	-	-	149	(149)	-	0.00%	-	0.00%
TOTAL MATERIALS & SUPPLIES	2,000	2,000	411	1,563	1,974		2,000	
OTHER CHARGES:								
Home Program - Training & Travel	3,500	3,500	666	1,800	2,466	-29.54%	3,500	41.93%
Home Program - Official Fees	1,050	1,050	270	855	1,125	7.14%	1,050	-6.67%
TOTAL OTHER CHARGES	4,550	4,550	936	2,655	3,591		4,550	
TOTAL EXPENDITURES	248,105	248,105	77,868	139,580	217,448		280,565	
FUNDING SOURCE:								
General Fund	177,605	177,605	77,868	46,080	123,948	-30.21%	135,304	9.16%
Federal Grant	70,500	70,500	-	93,500	93,500	32.62%	145,261	55.36%
TOTAL	248,105	248,105	77,868	139,580	217,448		280,565	

COMMUNITY CENTER

ACCOUNT NUMBER: 001-450300

Description	Current Year						Upcoming Year	
	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Actual Result at Year End	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:								
PERSONAL SERVICES:								
Com.Center - Salaries	6,000	6,000	-	-	-	-100.00%	1,200	100.00%
Com.Center - FICA	375	375	-	-	-	-100.00%	75	100.00%
Com.Center - Workers Compensation	475	475	-	-	-	-100.00%	60	100.00%
Com.Center - Unemployment	15	15	-	-	-	-100.00%	5	100.00%
Com.Center - Medicare	90	90	-	-	-	-100.00%	20	100.00%
Com.Center - Miscellaneous	525	525	-	525	525	0.00%	300	-42.86%
TOTAL PERSONAL SERVICES	7,480	7,480	-	525	525		1,660	
OPERATING SERVICES:								
Com.Center - Ads, Dues & Subscriptions	735	735	788	212	1,000	36.05%	1,725	72.50%
Com.Center - Printing	3,600	3,600	125	1,875	2,000	-44.44%	8,200	310.00%
Com.Center - Utilities - Electric	96,000	96,000	20,567	30,433	51,000	-46.88%	42,000	-17.65%
Com.Center - Utilities - Gas	960	960	4,053	5,107	9,160	854.17%	8,400	-8.30%
Com.Center - Utilities - Water	7,080	7,080	197	1,883	2,080	-70.62%	4,800	130.77%
Com.Center - Postage	250	250	-	3,700	3,700	1380.00%	4,600	24.32%
Com.Center - Telephone	-	-	4,442	6,058	10,500	100.00%	1,080	-89.71%
Com.Center - Rentals	1,000	1,000	645	855	1,500	50.00%	1,500	0.00%
Com.Center - Maint of Property & Equip	5,000	5,000	220	1,780	2,000	-60.00%	4,550	127.50%
Com.Center - Contractual Services	71,759	71,759	18,857	22,643	41,500	-42.17%	43,393	4.56%
Com.Center - Professional Services	193,360	193,360	1,560	6,440	8,000	-95.86%	68,000	750.00%
Com.Center - Property Insurance	105,000	105,000	-	65,741	65,741	-37.39%	69,500	5.72%
Com.Center - Employee Liability	1,800	1,800	-	1,630	1,630	-9.44%	1,750	7.36%
Com.Center - General Liability	2,100	2,100	-	1,876	1,876	-10.67%	2,000	6.61%
TOTAL OPERATING SERVICES	488,644	488,644	51,454	150,233	201,687		261,498	
MATERIALS & SUPPLIES:								
Com.Center - Office & Comm. Equipment	1,000	1,000	381	619	1,000	0.00%	20,900	1990.00%
Com.Center - Office Supplies	1,000	1,000	-	500	500	-50.00%	1,000	100.00%
Com.Center - Medical & Drugs	300	300	-	-	-	-100.00%	300	100.00%
Com.Center - Food & Clothing	700	700	-	700	700	0.00%	1,120	60.00%
Com.Center - Maint of Buildings & Ground	2,000	2,000	386	614	1,000	-50.00%	8,000	700.00%
Com.Center - Vehicle Supplies	2,730	2,730	-	-	-	-100.00%	-	0.00%
TOTAL MATERIALS & SUPPLIES	7,730	7,730	767	2,433	3,200		31,320	

CONTINUED

COMMUNITY CENTER

ACCOUNT NUMBER: 001-450300

Description	Current Year					% Change Actual Result at Year End	Upcoming Year	
	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End		Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES: (CONT.)								
OTHER CHARGES:								
Com.Center - Official Fees	-	-	547	853	1,400	100.00%	2,400	71.43%
TOTAL OTHER CHARGES	-	-	547	853	1,400		2,400	
CAPITAL OUTLAY:								
Com.Center - Imp. Other Than Building	-	-	-	-	-	0.00%	15,000	100.00%
Com.Center - Communication Equipment	-	-	-	-	-	0.00%	15,000	100.00%
TOTAL CAPITAL OUTLAY	-	-	-	-	-		30,000	
 TOTAL EXPENDITURES	 503,854	 503,854	 52,768	 154,044	 206,812		 326,878	
 FUNDING SOURCE:								
General Fund	204,953	204,953	33,720	120,292	154,012	-24.85%	217,678	41.34%
Facility Use Fees	223,364	223,364	3,127	14,673	17,800	-92.03%	47,200	165.17%
Building Rental	75,537	75,537	15,921	19,079	35,000	-53.67%	62,000	77.14%
TOTAL	503,854	503,854	52,768	154,044	206,812		326,878	

COMMUNITY CENTER

ACCOUNT NUMBER: 001-450300

NARRATIVE EXPLANATION OF CAPITAL OUTLAY FOR REQUESTED YEAR 2015

CAPITAL OUTLAY:	AMOUNT	DETAILED DESCRIPTION	Sub-total
Improvements Other than Building	\$ 15,000	Gate Addition to Equipment yard for lawn equipment	\$ 15,000
Communication Equipment	\$ 15,000	8500 Lumen Projector with short throw lens & 226" diagonal screen	\$ 15,000
Grand Total Requested:	\$ 30,000		

PARISH FARM AGENT

ACCOUNT NUMBER: 001-465220

Description	Current Year					Upcoming Year		
	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Actual Result at Year End	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:								
PERSONAL SERVICES:								
Farm Agent - Non-PR Salaries/Benefits	45,412	45,412	19,406	26,006	45,412	0.00%	49,012	7.93%
TOTAL PERSONAL SERVICES	45,412	45,412	19,406	26,006	45,412		49,012	
OPERATING SERVICES:								
Farm Agent - Utilities - Electric	4,500	4,500	2,266	2,234	4,500	0.00%	5,100	13.33%
Farm Agent - Utilities - Water	300	300	397	(97)	300	0.00%	850	183.33%
Farm Agent - Rentals	22,800	22,800	11,400	11,400	22,800	0.00%	22,800	0.00%
Farm Agent - Maint of Property & Equip	1,000	1,000	65	935	1,000	0.00%	1,000	0.00%
Farm Agent - Contractual Services	7,000	7,000	3,397	3,603	7,000	0.00%	7,500	7.14%
Farm Agent - Property Insurance	315	315	74	545	619	96.51%	650	5.01%
Farm Agent - Employee Liability	410	410	129	289	418	1.95%	450	7.66%
Farm Agent - General Liability	465	465	147	334	481	3.44%	525	9.15%
TOTAL OPERATING SERVICES	36,790	36,790	17,875	19,243	37,118		38,875	
MATERIALS & SUPPLIES:								
Farm Agent - Office & Comm. Equipment	500	500	-	500	500	0.00%	500	0.00%
Farm Agent - Office Supplies	1,000	1,000	285	715	1,000	0.00%	1,500	50.00%
Farm Agent - Maint of Buildings & Ground	3,200	3,200	701	2,499	3,200	0.00%	3,200	0.00%
TOTAL MATERIALS & SUPPLIES	4,700	4,700	986	3,714	4,700		5,200	
OTHER CHARGES:								
Farm Agent - Training & Travel	2,400	2,400	398	2,002	2,400	0.00%	2,400	0.00%
Farm Agent - Official Fees	200	200	-	-	200	0.00%	200	0.00%
TOTAL OTHER CHARGES	2,600	2,600	398	2,002	2,600		2,600	
TOTAL EXPENDITURES	89,502	89,502	38,665	50,965	89,830		95,687	

ECONOMIC DEVELOPMENT

ACCOUNT NUMBER: 001-465230

Description	Current Year						Upcoming Year	
	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Actual Result at Year End	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:								
PERSONAL SERVICES:								
Econ Dev - Salaries	219,500	219,500	102,417	114,583	217,000	-1.14%	228,500	5.30%
Econ Dev - FICA	300	300	22	128	150	-50.00%	300	100.00%
Econ Dev - Retirement	35,000	35,000	16,330	18,670	35,000	0.00%	33,000	-5.71%
Econ Dev - Life/Health Insurance	21,000	21,000	10,141	13,859	24,000	14.29%	31,000	29.17%
Econ Dev - Workers Compensation	1,500	1,500	594	706	1,300	-13.33%	1,400	7.69%
Econ Dev - Unemployment	550	550	128	147	275	-50.00%	300	9.09%
Econ Dev - Medicare	3,200	3,200	1,468	1,732	3,200	0.00%	3,400	6.25%
Econ Dev - Disability	900	900	433	442	875	-2.78%	810	-7.43%
Econ Dev - Deferred Compensation	9,000	9,000	6,405	4,595	11,000	22.22%	12,000	9.09%
Econ Dev - Dental Insurance	360	360	180	180	360	0.00%	360	0.00%
Econ Dev - OPEB Contribution	-	-	-	5,700	5,700	100.00%	5,625	-1.32%
Econ Dev - Miscellaneous	240	240	-	240	240	0.00%	240	0.00%
TOTAL PERSONAL SERVICES	291,550	291,550	138,118	160,982	299,100		316,935	
OPERATING SERVICES:								
Econ Dev - Ads, Dues & Subscriptions	27,335	27,335	25,535	2,432	27,967	2.31%	27,490	-1.71%
Econ Dev - Printing	9,000	7,500	-	7,500	7,500	0.00%	9,000	20.00%
Econ Dev - Utilities - Electric	1,250	8,050	383	7,817	8,200	1.86%	14,250	73.78%
Econ Dev - Utilities - Gas	200	1,690	276	1,059	1,335	-21.01%	2,470	85.02%
Econ Dev - Utilities - Water	225	385	103	242	345	-10.39%	475	37.68%
Econ Dev - Postage	1,000	1,000	353	597	950	-5.00%	900	-5.26%
Econ Dev - Telephone	1,900	2,600	882	1,718	2,600	0.00%	3,100	19.23%
Econ Dev - Rentals	135	135	110	10	120	-11.11%	135	12.50%
Econ Dev - Maint of Property & Equip	1,750	1,750	85	3,665	3,750	114.29%	4,750	26.67%
Econ Dev - Contractual Services	6,122	8,522	11,301	139	11,440	34.24%	14,710	28.58%
Econ Dev - Professional Services	52,000	52,000	5,672	47,328	53,000	1.92%	85,000	60.38%
Econ Dev - Property Insurance	15,945	15,945	5,545	4,462	10,007	-37.24%	10,700	6.93%
Econ Dev - Automobile Insurance	1,270	1,270	403	805	1,208	-4.88%	1,300	7.62%
Econ Dev - Employee Liability	2,450	2,450	778	1,711	2,489	1.59%	2,650	6.47%
Econ Dev - General Liability	2,805	2,805	890	1,970	2,860	1.96%	3,050	6.64%
TOTAL OPERATING SERVICES	123,387	133,437	52,316	81,455	133,771		179,980	

CONTINUED

ECONOMIC DEVELOPMENT

ACCOUNT NUMBER: 001-465230

Description	Current Year					Upcoming Year		
	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Actual Result at Year End	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES: (CONT.)								
MATERIALS & SUPPLIES:								
Econ Dev - Office & Comm. Equipment	6,250	5,750	1,381	4,369	5,750	0.00%	5,250	-8.70%
Econ Dev - Office Supplies	2,750	2,750	-	2,750	2,750	0.00%	2,750	0.00%
Econ Dev - Medical & Drugs	200	200	47	103	150	-25.00%	150	0.00%
Econ Dev - Food & Clothing	550	550	398	152	550	0.00%	550	0.00%
Econ Dev - Maint of Buildings & Grounds	2,165	2,165	555	970	1,525	-29.56%	1,825	19.67%
Econ Dev - Vehicle Supplies	2,000	2,000	575	925	1,500	-25.00%	2,000	33.33%
Econ Dev - Equip. & Vehicle Parts	1,000	1,000	-	1,000	1,000	0.00%	1,000	0.00%
TOTAL MATERIALS & SUPPLIES	14,915	14,415	2,956	10,269	13,225		13,525	
OTHER CHARGES:								
Econ Dev - Training & Travel	27,000	17,450	9,679	15,071	24,750	41.83%	27,000	9.09%
Econ Dev - Official Fees	100	100	-	100	100	0.00%	100	0.00%
TOTAL OTHER CHARGES	27,100	17,550	9,679	15,171	24,850		27,100	
CAPITAL OUTLAY:								
Econ Dev - Major Repairs	-	-	-	6,000	6,000	100.00%	7,000	16.67%
TOTAL CAPITAL OUTLAY	-	-	-	6,000	6,000		7,000	
INTERGOVERNMENTAL:								
Econ Dev - Grants	196,000	196,000	84,065	136,935	221,000	12.76%	272,500	23.30%
TOTAL INTERGOVERNMENTAL	196,000	196,000	84,065	136,935	221,000		272,500	
TOTAL EXPENDITURES	652,952	652,952	287,134	410,812	697,946		817,040	

TOURIST INFORMATION CENTER

ACCOUNT NUMBER: 001-465235

Description	Current Year					% Change Actual Result at Year End	Upcoming Year	
	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End		Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:								
PERSONAL SERVICES:								
Tourist Ctr - Salaries	3,000	3,000	-	-	-	-100.00%	3,000	100.00%
TOTAL PERSONAL SERVICES	3,000	3,000	-	-	-		3,000	
OPERATING SERVICES:								
Tourist Ctr - Ads, Dues & Subscription	32,145	32,145	4,118	31,967	36,085	12.26%	32,145	-10.92%
Tourist Ctr - Printing	12,800	12,800	2,821	8,979	11,800	-7.81%	12,800	8.47%
Tourist Ctr - Utilities - Electric	800	800	258	542	800	0.00%	-	-100.00%
Tourist Ctr - Postage	200	200	-	200	200	0.00%	200	0.00%
Tourist Ctr - Telephone	650	650	270	455	725	11.54%	650	-10.34%
Tourist Ctr - Maint of Property & Equip	1,500	1,500	-	1,500	1,500	0.00%	1,000	-33.33%
Tourist Ctr - Contractual Services	2,230	2,230	872	1,358	2,230	0.00%	1,230	-44.84%
Tourist Ctr - Professional Services	8,100	8,100	-	7,904	7,904	-2.42%	8,100	2.48%
Tourist Ctr - Property Insurance	1,010	1,010	240	1,746	1,986	96.63%	2,100	5.74%
TOTAL OPERATING SERVICES	59,435	59,435	8,579	54,651	63,230		58,225	
MATERIALS & SUPPLIES								
Tourist Ctr - Office Supplies	200	200	-	200	200	0.00%	200	0.00%
Tourist Ctr - Medical	200	200	-	200	200	0.00%	200	0.00%
Tourist Ctr - Food & Clothing	300	300	-	300	300	0.00%	300	0.00%
Tourist Ctr - Maint of Bldgs & Grounds	1,100	1,100	-	1,100	1,100	0.00%	600	-45.45%
TOTAL MATERIALS & SUPPLIES	1,800	1,800	-	1,800	1,800		1,300	
OTHER CHARGES:								
Tourist Ctr - Training & Travel	8,000	8,000	-	4,000	4,000	-50.00%	8,000	100.00%
TOTAL OTHER CHARGES	8,000	8,000	-	4,000	4,000		8,000	
INTERGOVERNMENTAL:								
Tourist Ctr - Grants	27,000	27,000	13,500	13,500	27,000	0.00%	20,000	-25.93%
TOTAL INTERGOVERNMENTAL	27,000	27,000	13,500	13,500	27,000		20,000	
TOTAL EXPENDITURES	99,235	99,235	22,079	73,951	96,030		90,525	

VETERANS ADMINISTRATION

ACCOUNT NUMBER: 001-465260

Description	Current Year					Upcoming Year		
	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Actual Result at Year End	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:								
PERSONAL SERVICES:								
VA - Non-PR Salaries/Benefits	8,630	8,630	4,314	4,316	8,630	0.00%	2,560	-70.34%
TOTAL PERSONAL SERVICES	8,630	8,630	4,314	4,316	8,630		2,560	
 TOTAL EXPENDITURES	 8,630	 8,630	 4,314	 4,316	 8,630		 2,560	

PUBLIC HOUSING

ACCOUNT NUMBER: 001-465290

Description	Current Year					Upcoming Year		
	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Actual Result at Year End	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:								
PERSONAL SERVICES:								
Public Housing - Per Diem	3,600	3,600	1,080	2,100	3,180	-11.67%	3,600	13.21%
TOTAL PERSONAL SERVICES	3,600	3,600	1,080	2,100	3,180		3,600	
TOTAL EXPENDITURES	3,600	3,600	1,080	2,100	3,180		3,600	

DEBT SERVICE

ACCOUNT NUMBER: 001-475500 (Paying Agent Fees)

Description	Current Year					% Change Actual Result at Year End	Upcoming Year	
	Original 2011 Original Budget	2011 Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End Estimate		Proposed 2012 Requested Budget	% Change Projected Actual vs Proposed 2011
EXPENDITURES:								
DEBT SERVICE:								
Debt Service - Paying Agent	3,500	3,500	-	2,000	2,000	-42.86%	3,500	75.00%
TOTAL DEBT SERVICE	3,500	3,500	-	2,000	2,000		3,500	
 TOTAL EXPENDITURES	 3,500	 3,500	 -	 2,000	 2,000		 3,500	

TRANSFERS

ACCOUNT NUMBER: 001-480000

Description	Current Year					Upcoming Year		
	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Actual Result at Year End	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:								
TRANSFERS:								
Transfer to WB Hurricane Levee Const.	19,703,436	19,703,436	-	4,685,789	4,685,789	-76.22%	16,217,647	246.10%
Transfer to Road & Drainage M & O	-	-	465,525	-	465,525	100.00%	-	-100.00%
Transfer to RSVP	200,000	200,000	100,000	75,000	175,000	-12.50%	175,000	0.00%
Transfer to Recreation	100,000	1,426,579	-	1,564,935	1,564,935	9.70%	1,250,000	-20.12%
Transfer to Solid Waste	65,000	65,000	-	59,950	59,950	-7.77%	59,925	-0.04%
Transfer to Wastewater	-	-	-	-	-	0.00%	1,000,000	100.00%
TOTAL TRANSFERS	20,068,436	21,395,015	565,525	6,385,674	6,951,199		18,702,572	
TOTAL EXPENDITURES	20,068,436	21,395,015	565,525	6,385,674	6,951,199		18,702,572	

SPECIAL REVENUE FUNDS

SUMMARY STATEMENT

Description	Current Year					Upcoming Year		
	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
FUND BALANCE	17,824,383	40,873,106			39,703,830		19,684,959	
CURRENT YEAR REVENUES	41,484,705	44,178,221	28,431,854	23,508,802	51,940,656	17.57%	43,399,312	-16.44%
TOTAL MEANS OF FINANCING	59,309,088	85,051,327	28,431,854	23,508,802	91,644,486		63,084,271	
EXPENDITURES:								
PERSONAL SERVICES	15,270,255	15,270,255	6,656,500	7,069,567	13,726,067	-10.11%	15,597,785	13.64%
OPERATING SERVICES	6,472,674	6,472,674	2,335,309	4,982,816	7,318,805	13.07%	7,679,656	4.93%
MATERIALS & SUPPLIES	4,898,595	4,898,595	1,560,304	2,905,378	4,465,682	-8.84%	4,626,095	3.59%
OTHER CHARGES	151,720	151,720	55,853	103,262	159,115	4.87%	147,415	-7.35%
CAPITAL OUTLAY	14,532,294	40,274,533	2,983,762	34,481,417	37,465,179	-6.98%	17,319,745	-53.77%
INTERGOVERNMENTAL	6,102,021	6,102,021	4,175,156	2,296,333	6,471,489	6.05%	6,451,167	-0.31%
TRANSFERS	2,227,095	2,227,095	1,523,360	829,830	2,353,190	5.66%	2,293,032	-2.56%
TOTAL EXPENDITURES	49,654,654	75,396,893	19,290,244	52,668,603	71,959,527		54,114,895	
EXCESS (DEFICIENCY) OF CURRENT REVENUES OVER EXPENDITURES	(8,169,949)	(31,218,672)			(20,018,871)		(10,715,583)	
EXCESS (DEFICIENCY) OF MEANS OF FINANCING OVER EXPENDITURES	9,654,434	9,654,434			19,684,959		8,969,376	

PARISH TRANSPORTATION

FUND NUMBER: 102

Description	Current Year					Upcoming Year		
	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
FUND BALANCE	547,385	547,385			592,789		518,489	
REVENUES:								
Parish Road Fund	500,000	500,000	169,464	330,536	500,000	0.00%	500,000	0.00%
Interest Earnings	500	500	651	49	700	40.00%	200	-71.43%
TOTAL REVENUES	500,500	500,500	170,115	330,585	500,700		500,200	
TOTAL MEANS OF FINANCING	1,047,885	1,047,885	170,115	330,585	1,093,489		1,018,689	
EXPENDITURES:								
CAPITAL OUTLAY:								
Paved Sts - Imp other than Buildings	500,000	500,000	-	500,000	500,000	0.00%	500,000	0.00%
Paved Sts - Engineering	50,000	50,000	49,000	1,000	50,000	0.00%	50,000	0.00%
Paved Sts - Other Fees	25,000	25,000	-	25,000	25,000	0.00%	25,000	0.00%
TOTAL CAPITAL OUTLAY	575,000	575,000	49,000	526,000	575,000		575,000	
TOTAL EXPENDITURES	575,000	575,000	49,000	526,000	575,000		575,000	
EXCESS (DEFICIENCY) OF CURRENT REVENUES OVER EXPENDITURES	(74,500)	(74,500)			(74,300)		(74,800)	
EXCESS (DEFICIENCY) OF MEANS OF FINANCING OVER EXPENDITURES	472,885	472,885			518,489		443,689	

PARISH TRANSPORTATION

FUND NUMBER: 102

**NARRATIVE EXPLANATION OF CAPITAL OUTLAY
FOR REQUESTED YEAR 2015**

CAPITAL OUTLAY:	AMOUNT	DETAILED DESCRIPTION	Sub-total
Improvements other than Buildings	\$ 500,000	2015 Road Maintenance Program	
Arch./Engineering Fees	\$ 50,000	2015 Road Maintenance Manuals	
Other Fees	\$ 25,000	2015 Road Maintenance Program	
Grand Total Requested:	\$ 575,000		

ROAD LIGHTING DISTRICT #1

FUND NUMBER: 105

Description	Current Year					Upcoming Year		
	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
FUND BALANCE	2,231,067	2,386,067			2,638,212		2,606,697	
REVENUES:								
Ad Valorem Taxes	1,645,000	1,645,000	1,713,731	2,034	1,715,765	4.30%	1,680,000	-2.08%
State Payment in Lieu of Taxes	6,700	6,700	4,509	2,255	6,764	0.96%	6,700	-0.95%
Interest Earnings	5,000	5,000	2,343	6,657	9,000	80.00%	5,500	-38.89%
TOTAL REVENUES	1,656,700	1,656,700	1,720,583	10,946	1,731,529		1,692,200	
TOTAL MEANS OF FINANCING	3,887,767	4,042,767	1,720,583	10,946	4,369,741		4,298,897	
EXPENDITURES:								
PERSONAL SERVICES:								
Road Lighting - Salaries	33,000	33,000	15,068	17,932	33,000	0.00%	34,500	4.55%
Road Lighting - FICA	300	300	55	145	200	-33.33%	300	50.00%
Road Lighting - Retirement	4,700	4,700	2,268	2,532	4,800	2.13%	4,500	-6.25%
Road Lighting - Life/Health Insurance	4,000	4,000	1,810	1,790	3,600	-10.00%	4,000	11.11%
Road Lighting - Workers Compensation	225	225	108	117	225	0.00%	200	-11.11%
Road Lighting - Unemployment	85	85	19	26	45	-47.06%	50	11.11%
Road Lighting - Medicare	500	500	215	285	500	0.00%	500	0.00%
Road Lighting - Disability	125	125	59	66	125	0.00%	125	0.00%
Road Lighting - Post-Emp. Health Care	4,700	4,700	2,138	2,162	4,300	-8.51%	4,800	11.63%
Road Lighting - Deferred Compensation	1,600	1,600	703	897	1,600	0.00%	2,000	25.00%
Road Lighting - Dental Insurance	100	100	40	60	100	0.00%	100	0.00%
Road Lighting - OPEB Contribution	-	-	-	850	850	100.00%	800	-5.88%
Road Lighting - Miscellaneous	200	200	30	170	200	0.00%	200	0.00%
TOTAL PERSONAL SERVICES	49,535	49,535	22,513	27,032	49,545		52,075	
OPERATING SERVICES:								
Road Lighting - Ads, Dues & Subscriptions	260	260	128	152	280	7.69%	285	1.79%
Road Lighting - Printing	650	650	-	650	650	0.00%	650	0.00%
Road Lighting - Utilities - Electric	948,750	948,750	403,458	579,812	983,270	3.64%	1,032,435	5.00%
Road Lighting - Telephone	5,250	5,250	2,377	3,168	5,545	5.62%	5,675	2.34%
Road Lighting - Rentals	700	700	-	550	550	-21.43%	550	0.00%
Road Lighting - Maint of Prop & Equip	215,000	215,000	48,618	151,382	200,000	-6.98%	210,000	5.00%
Road Lighting - Contractual Services	1,000	1,000	229	771	1,000	0.00%	1,000	0.00%
Road Lighting - Professional Services	1,500	1,500	660	340	1,000	-33.33%	1,000	0.00%
Road Lighting - Property Insurance	1,000	1,000	-	-	-	-100.00%	-	0.00%
Road Lighting - Automobile Insurance	2,540	2,540	806	1,609	2,415	-4.92%	2,550	5.59%
Road Lighting - Employee Liability	6,555	6,555	2,080	4,179	6,259	-4.52%	6,600	5.45%
Road Lighting - General Liability	7,500	7,500	2,379	4,812	7,191	-4.12%	7,600	5.69%
TOTAL OPERATING SERVICES	1,190,705	1,190,705	460,735	747,425	1,208,160		1,268,345	

CONTINUED

ROAD LIGHTING DISTRICT #1

FUND NUMBER: 105

Description	Current Year					Upcoming Year		
	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES: (CONT.)								
MATERIALS & SUPPLIES:								
Road Lighting - Office & Comm. Equip.	3,000	3,000	407	2,593	3,000	0.00%	3,000	0.00%
Road Lighting - Office Supplies	2,000	2,000	360	1,440	1,800	-10.00%	1,800	0.00%
Road Lighting - Food & Clothing	500	500	-	500	500	0.00%	500	0.00%
Road Lighting - Maint of Bldgs & Grounds	43,000	43,000	3,847	36,153	40,000	-6.98%	40,000	0.00%
Road Lighting - Vehicle Supplies	1,250	1,250	-	1,250	1,250	0.00%	1,250	0.00%
Road Lighting - Equipment & Vehicle Parts	400	400	-	400	400	0.00%	400	0.00%
TOTAL MATERIALS & SUPPLIES	50,150	50,150	4,614	42,336	46,950		46,950	
OTHER CHARGES:								
Road Lighting - Training & Travel	2,000	2,000	-	2,000	2,000	0.00%	2,000	0.00%
TOTAL OTHER CHARGES	2,000	2,000	-	2,000	2,000		2,000	
CAPITAL OUTLAY:								
Road Lighting - Imp other than Buildings	30,000	185,000	35,950	224,050	260,000	40.54%	220,000	-15.38%
Road Lighting - Major Repairs	80,000	80,000	-	50,000	50,000	-37.50%	50,000	0.00%
Road Lighting - Architectural/Engineering	20,000	20,000	-	20,000	20,000	0.00%	20,000	0.00%
Road Lighting - Other Fees	7,500	7,500	-	7,500	7,500	0.00%	7,500	0.00%
TOTAL CAPITAL OUTLAY	137,500	292,500	35,950	301,550	337,500		297,500	
INTERGOVERNMENTAL:								
Road Lighting - Ad Val Tax Ded - Sheriff	61,000	61,000	57,389	-	57,389	-5.92%	62,000	8.03%
Road Lighting - Cost of Ad Val Tax Coll.	1,500	1,500	-	1,500	1,500	0.00%	1,500	0.00%
TOTAL INTERGOVERNMENTAL	62,500	62,500	57,389	1,500	58,889		63,500	
TRANSFERS:								
Transfer to General Fund - Indirect Cost	45,000	45,000	-	60,000	60,000	33.33%	60,000	0.00%
TOTAL TRANSFERS	45,000	45,000	-	60,000	60,000		60,000	
TOTAL EXPENDITURES	1,537,390	1,692,390	581,201	1,181,843	1,763,044		1,790,370	
EXCESS (DEFICIENCY) OF CURRENT REVENUES OVER EXPENDITURES	119,310	(35,690)			(31,515)		(98,170)	
EXCESS (DEFICIENCY) OF MEANS OF FINANCING OVER EXPENDITURES	2,350,377	2,350,377			2,606,697		2,508,527	

ROAD LIGHTING DISTRICT #1

FUND NUMBER: 105

NARRATIVE EXPLANATION OF CAPITAL OUTLAY FOR REQUESTED YEAR 2015

CAPITAL OUTLAY:	AMOUNT	DETAILED DESCRIPTION	Sub-total
Improvements other than Buildings	\$ 220,000	Street Light Installations	\$ 30,000
		Replace High Mast Lighting on Hales Boggs Bridge	175,000
		Install Light Pole at 7 & 8 Ball Fields at WB Bridge Park	15,000
Major Repairs	\$ 50,000	Other Miscellaneous Repairs	\$ 50,000
Architectural/Engineering Fees	\$ 20,000	Engineering Fees for Lighting Projects	\$ 20,000
Other Fees	\$ 7,500	Contract Recordation & Other Fees for Lighting Projects	\$ 7,500
Grand Total Requested:	\$ 297,500		

WORKFORCE INVESTMENT ACT

FUND NUMBER: 107

Description	Current Year					Upcoming Year		
	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
FUND BALANCE	-	-			-		-	-
REVENUES:								
Dept. of Labor - Adult Program	276,319	276,319	171,509	213,186	384,695	39.22%	267,800	-30.39%
Dept. of Labor - Dislocated Worker	235,346	235,346	114,625	192,515	307,140	30.51%	319,275	3.95%
Dept. of Labor - Youth Program	273,385	273,385	174,186	121,514	295,700	8.16%	255,075	-13.74%
TOTAL REVENUES	785,050	785,050	460,320	527,215	987,535		842,150	
TOTAL MEANS OF FINANCING	785,050	785,050	460,320	527,215	987,535		842,150	
EXPENDITURES:								
PERSONAL SERVICES:								
Salaries & Other Wages	363,000	363,000	181,430	185,570	367,000	1.10%	373,000	1.63%
Retirement	58,100	58,100	27,642	30,858	58,500	0.69%	54,100	-7.52%
Life/Health Insurance	82,000	82,000	33,077	33,923	67,000	-18.29%	74,000	10.45%
Workers Compensation	2,550	2,550	822	1,178	2,000	-21.57%	2,150	7.50%
Unemployment	900	900	216	244	460	-48.89%	470	2.17%
Medicare	5,275	5,275	2,434	2,766	5,200	-1.42%	5,400	3.85%
Disability	1,500	1,500	734	666	1,400	-6.67%	1,350	-3.57%
Post-Employee Health Care	45,000	45,000	20,986	21,014	42,000	-6.67%	47,000	11.90%
Deferred Compensation	4,300	4,300	2,034	2,466	4,500	4.65%	5,000	11.11%
Dental Insurance	1,080	1,080	540	540	1,080	0.00%	1,100	1.85%
OPEB Contribution	-	-	-	9,600	9,600	100.00%	9,300	-3.13%
Miscellaneous	1,000	1,000	614	736	1,350	35.00%	1,450	7.41%
TOTAL PERSONAL SERVICES	564,705	564,705	270,529	289,561	560,090		574,320	

CONTINUED

WORKFORCE INVESTMENT ACT

FUND NUMBER: 107

Description	Current Year					Upcoming Year		
	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES: (CONT.)								
OPERATING SERVICES:								
Ads, Dues & Subscriptions	3,000	3,000	1,024	1,096	2,120	-29.33%	2,170	2.36%
Printing & Duplications	2,000	2,000	-	2,000	2,000	0.00%	2,000	0.00%
Utilities - Electric	8,500	8,500	2,624	3,376	6,000	-29.41%	8,000	33.33%
Utilities - Water	600	600	185	315	500	-16.67%	1,000	100.00%
Postage	1,300	1,300	473	727	1,200	-7.69%	1,800	50.00%
Telephone	10,000	10,000	5,980	6,120	12,100	21.00%	15,000	23.97%
Rentals	30,000	30,000	15,463	19,037	34,500	15.00%	35,000	1.45%
Maint of Property & Equipment	1,000	1,000	6,987	5,013	12,000	1100.00%	15,000	25.00%
Contractual Services	12,000	12,000	5,311	6,244	11,555	-3.71%	13,000	12.51%
Professional Services	80,000	80,000	119,710	125,851	245,561	206.95%	100,260	-59.17%
Property Insurance	8,935	8,935	2,154	13,264	15,418	72.56%	16,200	5.07%
Automobile Insurance	8,745	8,745	2,820	4,024	6,844	-21.74%	7,200	5.20%
Employee Liability	6,770	6,770	2,184	2,540	4,724	-30.22%	5,000	5.84%
General Liability	7,495	7,495	2,500	2,923	5,423	-27.65%	5,700	5.11%
TOTAL OPERATING SERVICES	180,345	180,345	167,415	192,530	359,945		227,330	
MATERIALS & SUPPLIES:								
Non-Consumable Office Supplies	2,000	2,000	8,716	3,284	12,000	500.00%	6,000	-50.00%
Office Supplies	9,000	9,000	3,493	2,507	6,000	-33.33%	5,000	-16.67%
Educational Supplies	20,000	20,000	7,459	32,541	40,000	100.00%	20,000	-50.00%
Food & Clothing	1,000	1,000	-	1,000	1,000	0.00%	1,000	0.00%
Vehicle Supplies	2,500	2,500	747	1,753	2,500	0.00%	3,000	20.00%
Equipment & Vehicle Parts	2,500	2,500	144	2,856	3,000	20.00%	3,500	16.67%
TOTAL MATERIALS & SUPPLIES	37,000	37,000	20,559	43,941	64,500		38,500	
OTHER CHARGES:								
Training & Travel	3,000	3,000	896	2,104	3,000	0.00%	2,000	-33.33%
TOTAL OTHER CHARGES	3,000	3,000	896	2,104	3,000		2,000	
TOTAL EXPENDITURES	785,050	785,050	459,399	528,136	987,535		842,150	
EXCESS (DEFICIENCY) OF CURRENT REVENUES OVER EXPENDITURES	-	-			-		-	
EXCESS (DEFICIENCY) OF MEANS OF FINANCING OVER EXPENDITURES	-	-			-		-	

CRIMINAL COURT FUND

FUND NUMBER: 110

Description	Current Year					Upcoming Year		
	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
FUND BALANCE	2,551	2,551			8,453		5,804	
REVENUES:								
Court Costs, Fees & Charges	108,000	108,000	58,126	49,874	108,000	0.00%	110,000	1.85%
Court Fines	1,032,000	1,032,000	665,501	444,499	1,110,000	7.56%	1,105,000	-0.45%
Interest on Bonds & Fines	5,000	5,000	-	5,000	5,000	0.00%	5,000	0.00%
Aff. Reins. - Court Fines	36,000	36,000	14,075	18,925	33,000	-8.33%	34,000	3.03%
Drug Asst. - Juvenile Fees	3,600	3,600	13,890	2,110	16,000	344.44%	5,000	-68.75%
Interest Earnings	20	20	9	11	20	0.00%	15	-25.00%
TOTAL REVENUES	1,184,620	1,184,620	751,601	520,419	1,272,020		1,259,015	
TOTAL MEANS OF FINANCING	1,187,171	1,187,171	751,601	520,419	1,280,473		1,264,819	
EXPENDITURES:								
PERSONAL SERVICES	357,170	357,170	164,987	179,378	344,365	-3.59%	353,665	2.70%
OPERATING SERVICES	239,700	239,700	88,863	246,137	335,000	39.76%	306,000	-8.66%
MATERIALS & SUPPLIES	7,500	7,500	2,208	4,292	6,500	-13.33%	7,500	15.38%
INTERGOVERNMENTAL	573,000	573,000	322,233	255,767	578,000	0.87%	586,000	1.38%
TRANSFERS	7,400	7,400	-	10,804	10,804	46.00%	8,327	-22.93%
TOTAL EXPENDITURES	1,184,770	1,184,770	578,291	696,378	1,274,669		1,261,492	
EXCESS (DEFICIENCY) OF CURRENT REVENUES OVER EXPENDITURES	(150)	(150)			(2,649)		(2,477)	
EXCESS (DEFICIENCY) OF MEANS OF FINANCING OVER EXPENDITURES	2,401	2,401			5,804		3,327	

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

Description	Current Year					Upcoming Year		
	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:								
PERSONAL SERVICES:								
Dist Crt - Salaries	128,100	128,100	60,588	68,012	128,600	0.39%	130,000	1.09%
Dist Crt - Retirement	20,500	20,500	9,694	10,906	20,600	0.49%	19,000	-7.77%
Dist Crt - Health/Life Insurance	26,500	26,500	12,022	12,478	24,500	-7.55%	27,000	10.20%
Dist Crt - Workmen's Comp	850	850	351	399	750	-11.76%	800	6.67%
Dist Crt - Unemployment	320	320	76	89	165	-48.44%	165	0.00%
Dist Crt - Medicare	1,250	1,250	579	671	1,250	0.00%	1,300	4.00%
Dist Crt - Dental	150	150	73	77	150	0.00%	150	0.00%
Dist Crt - OPEB Contribution	-	-	-	3,350	3,350	100.00%	3,250	-2.99%
TOTAL PERSONAL SERVICES	177,670	177,670	83,383	95,982	179,365		181,665	
MATERIALS & SUPPLIES:								
Dist Crt - Maint. Of Building & Grounds	3,500	3,500	1,111	2,389	3,500	0.00%	4,000	14.29%
TOTAL MATERIALS & SUPPLIES	3,500	3,500	1,111	2,389	3,500		4,000	
INTERGOVERNMENTAL:								
Dist Crt - Statutory Charges	306,000	306,000	156,699	149,301	306,000	0.00%	310,000	1.31%
TOTAL INTERGOVERNMENTAL	306,000	306,000	156,699	149,301	306,000		310,000	
TOTAL EXPENDITURES	487,170	487,170	241,193	247,672	488,865		495,665	

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

Description	Current Year					% Change Last Adopted vs Projected Actual	Upcoming Year	
	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End		Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:								
PERSONAL SERVICES:								
Dist Atty - Non-PR Salaries/Benefits	179,500	179,500	81,604	83,396	165,000	-8.08%	172,000	4.24%
TOTAL PERSONAL SERVICES	179,500	179,500	81,604	83,396	165,000		172,000	
OPERATING SERVICES:								
Dist Atty - Professional Services	239,700	239,700	88,863	246,137	335,000	39.76%	306,000	-8.66%
TOTAL OPERATING SERVICES	239,700	239,700	88,863	246,137	335,000		306,000	
MATERIALS & SUPPLIES:								
Dist Atty - Maint. Of Building & Grounds	4,000	4,000	1,097	1,903	3,000	-25.00%	3,500	16.67%
TOTAL MATERIALS & SUPPLIES	4,000	4,000	1,097	1,903	3,000		3,500	
INTERGOVERNMENTAL:								
Dist Atty - Statutory Charges	133,500	133,500	82,767	53,233	136,000	1.87%	138,000	1.47%
TOTAL INTERGOVERNMENTAL	133,500	133,500	82,767	53,233	136,000		138,000	
TOTAL EXPENDITURES	556,700	556,700	254,331	384,669	639,000		619,500	

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

Description	Current Year					Upcoming Year		
	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:								
INTERGOVERNMENTAL:								
Dist Atty - Statutory Charges	133,500	133,500	82,767	53,233	136,000	1.87%	138,000	1.47%
TOTAL INTERGOVERNMENTAL	133,500	133,500	82,767	53,233	136,000		138,000	
TOTAL EXPENDITURES	133,500	133,500	82,767	53,233	136,000		138,000	

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

Description	Current Year					Upcoming Year		
	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:								
TRANSFERS:								
Transfers to General Fund	2,400	2,400	-	5,804	5,804	141.83%	3,327	-42.68%
Transfer - Indirect Cost Allocation	5,000	5,000	-	5,000	5,000	0.00%	5,000	0.00%
TOTAL TRANSFERS	7,400	7,400	-	10,804	10,804		8,327	
TOTAL EXPENDITURES	7,400	7,400	-	10,804	10,804		8,327	

ROAD & DRAINAGE
FUND NUMBER: 112

Description	Current Year					Upcoming Year		
	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
FUND BALANCE	14,462,504	37,173,037			35,921,983		16,041,151	
REVENUES:								
Ad Valorem Taxes	6,840,000	6,840,000	7,131,411	8,448	7,139,859	4.38%	6,985,000	-2.17%
General Sales Tax - 1%	14,596,085	14,596,085	6,245,288	9,570,461	15,815,749	8.36%	16,291,787	3.01%
FEMA Hazard Mitigation Grants	561,199	1,549,124	48,830	5,486,250	5,535,080	257.30%	199,940	-96.39%
Federal Highway Admin	-	29,212	92,407	245,073	337,480	1055.28%	1,789,275	430.19%
Conservation of Natural Resources	150,000	150,000	81,591	343,409	425,000	183.33%	175,000	-58.82%
Flood Control Act	3,981	3,981	5,309	-	5,309	33.36%	3,981	-25.01%
Dept. of Transportation Grant	3,112,000	3,112,000	-	3,112,000	3,112,000	0.00%	-	-100.00%
State Payment in Lieu of Taxes	45,000	45,000	30,466	15,233	45,699	1.55%	45,450	-0.54%
Culvert Fees	2,250	2,250	2,500	500	3,000	33.33%	2,250	-25.00%
Miscellaneous Fees	3,000	3,000	2,312	2,041	4,353	45.10%	3,000	-31.08%
Interest Earnings	80,000	80,000	29,496	68,504	98,000	22.50%	108,000	10.20%
Royalties	18,000	18,000	4,107	10,893	15,000	100.00%	15,000	0.00%
Compensation of Loss of Assets	-	-	180	70	250	100.00%	-	-100.00%
Transfer from General Fund	-	-	465,525	-	465,525	100.00%	-	-100.00%
TOTAL REVENUES	25,411,515	26,428,652	14,139,422	18,862,882	33,002,304		25,618,683	
TOTAL MEANS OF FINANCING	39,874,019	63,601,689	14,139,422	18,862,882	68,924,287		41,659,834	
EXPENDITURES:								
PERSONAL SERVICES	11,652,200	11,652,200	5,044,731	5,231,369	10,276,100	-11.81%	11,917,175	15.97%
OPERATING SERVICES	2,946,979	2,946,979	917,102	2,608,622	3,526,404	19.66%	3,929,166	11.42%
MATERIALS & SUPPLIES	4,378,145	4,378,145	1,328,927	2,606,959	3,935,886	-10.10%	4,119,445	4.66%
OTHER CHARGES	56,750	56,750	12,868	43,882	56,750	0.00%	56,750	0.00%
CAPITAL OUTLAY	13,528,794	37,256,464	2,181,262	32,082,264	34,263,526	-8.03%	14,976,245	-56.29%
INTERGOVERNMENTAL	436,316	436,316	238,807	235,663	474,470	8.74%	494,453	4.21%
TRANSFERS	350,000	350,000	-	350,000	350,000	0.00%	350,000	0.00%
TOTAL EXPENDITURES	33,349,184	57,076,854	9,723,697	43,158,759	52,883,136		35,843,234	
EXCESS (DEFICIENCY) OF CURRENT REVENUES OVER EXPENDITURES	(7,937,669)	(30,648,202)			(19,880,832)		(10,224,551)	
EXCESS (DEFICIENCY) OF MEANS OF FINANCING OVER EXPENDITURES	6,524,835	6,524,835			16,041,151		5,816,600	

ROAD & DRAINAGE
FLOOD CONTROL
ACCOUNT NUMBER: 112-410740

Description	Current Year					Upcoming Year		
	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:								
OPERATING SERVICES:								
Flood Control-Maint of Property & Equip	-	-	1,565	-	1,565	100.00%	-	-100.00%
Flood Control-Employee Liability	2,091	2,091	664	700	1,364	-34.77%	1,450	6.30%
Flood Control-General Liability	2,931	2,931	759	807	1,566	-46.57%	1,650	5.36%
TOTAL OPERATING SERVICES	5,022	5,022	2,988	1,507	4,495		3,100	
MATERIALS & SUPPLIES:								
Flood Control-Food & Clothing	11,500	11,500	-	11,500	11,500	0.00%	11,500	0.00%
Flood Control-Vehicle Supplies	184,350	184,350	-	184,350	184,350	0.00%	184,350	0.00%
Flood Control-Shells/Sand/Dirt/Gravel	13,700	13,700	-	13,700	13,700	0.00%	13,700	0.00%
Flood Control-Vehicle & Equip Parts	1,500	1,500	-	1,500	1,500	0.00%	1,500	0.00%
Flood Control-Tools & Equipment	500	500	-	500	500	0.00%	500	0.00%
TOTAL MATERIALS & SUPPLIES	211,550	211,550	-	211,550	211,550		211,550	
CAPITAL OUTLAY:								
Flood Control-Bldgs/Ground/Plant	24,000	24,000	-	-	-	-100.00%	-	0.00%
TOTAL CAPITAL OUTLAY	24,000	24,000	-	-	-		-	
TOTAL EXPENDITURES	240,572	240,572	2,988	213,057	216,045		214,650	

ROAD & DRAINAGE
PAVED STREETS
ACCOUNT NUMBER: 112-420210

Description	Current Year					Upcoming Year		
	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:								
PERSONAL SERVICES:								
Paved Sts - Salaries	2,726,000	2,726,000	1,167,408	1,322,592	2,490,000	-8.66%	2,776,000	11.49%
Paved Sts - FICA	5,200	5,200	4,514	4,486	9,000	73.08%	3,000	-66.67%
Paved Sts - Retirement	428,000	428,000	174,133	205,867	380,000	-11.21%	400,000	5.26%
Paved Sts - Life/Health Insurance	615,000	615,000	234,879	255,121	490,000	-20.33%	640,000	30.61%
Paved Sts - Workers Compensation	336,000	336,000	150,991	174,009	325,000	-3.27%	346,000	6.46%
Paved Sts - Unemployment	6,800	6,800	1,460	1,640	3,100	-54.41%	3,500	12.90%
Paved Sts - Medicare	40,000	40,000	16,467	18,533	35,000	-12.50%	41,000	17.14%
Paved Sts - Disability	9,600	9,600	4,062	3,938	8,000	-16.67%	9,500	18.75%
Paved Sts - Post-Emp. Health Care	130,000	130,000	65,049	72,951	138,000	6.15%	164,000	18.84%
Paved Sts - Deferred Compensation	25,000	25,000	14,285	16,715	31,000	24.00%	35,000	12.90%
Paved Sts - Dental Insurance	6,000	6,000	2,205	2,295	4,500	-25.00%	5,500	22.22%
Paved Sts - OPEB Contribution	-	-	-	63,500	63,500	100.00%	68,500	7.87%
Paved Sts - Miscellaneous	9,135	9,135	5,213	8,287	13,500	47.78%	14,175	5.00%
TOTAL PERSONAL SERVICES	4,336,735	4,336,735	1,840,666	2,149,934	3,990,600		4,506,175	
OPERATING SERVICES:								
Paved Sts - Ads, Dues & Subscriptions	2,130	2,130	310	1,820	2,130	0.00%	2,130	0.00%
Paved Sts - Printing	12,080	12,080	3,017	5,483	8,500	-29.64%	8,926	5.01%
Paved Sts - Utilities - Electric	29,885	29,885	12,533	20,402	32,935	10.21%	34,585	5.01%
Paved Sts - Utilities - Gas	17,440	17,440	7,373	10,267	17,640	1.15%	18,520	4.99%
Paved Sts - Utilities - Water	1,885	1,885	743	1,487	2,230	18.30%	2,345	5.16%
Paved Sts - Postage	200	200	-	200	200	0.00%	200	0.00%
Paved Sts - Telephone	37,475	37,475	15,199	22,556	37,755	0.75%	39,645	5.01%
Paved Sts - Rentals	111,880	111,880	32,177	65,178	97,355	-12.98%	102,225	5.00%
Paved Sts - Maint of Property & Equip	204,655	204,655	34,624	126,126	160,750	-21.45%	198,440	23.45%
Paved Sts - Contractual Services	104,693	104,693	20,877	83,828	104,705	0.01%	120,280	14.88%
Paved Sts - Professional Services	79,150	79,150	1,482	74,718	76,200	-3.73%	76,200	0.00%
Paved Sts - Property Insurance	48,912	48,912	14,827	17,912	32,739	-33.07%	34,400	5.07%
Paved Sts - Automobile Insurance	100,285	100,285	31,837	62,753	94,590	-5.68%	99,500	5.19%
Paved Sts - Employee Liability	33,301	33,301	10,572	21,363	31,935	-4.10%	33,700	5.53%
Paved Sts - General Liability	38,092	38,092	12,093	24,599	36,692	-3.68%	38,700	5.47%
TOTAL OPERATING SERVICES	822,063	822,063	197,664	538,692	736,356		809,796	

CONTINUED

ROAD & DRAINAGE
PAVED STREETS
ACCOUNT NUMBER: 112-420210

Description	Current Year					Upcoming Year		
	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES: (CONT.)								
MATERIALS & SUPPLIES:								
Paved Sts - Office & Comm. Equipment	40,550	40,550	18,956	31,094	50,050	23.43%	50,050	0.00%
Paved Sts - Office Supplies	25,000	25,000	7,629	17,371	25,000	0.00%	25,000	0.00%
Paved Sts - Medical	1,760	1,760	710	1,050	1,760	0.00%	1,760	0.00%
Paved Sts - Food & Clothing	21,120	21,120	9,555	12,860	22,415	6.13%	22,415	0.00%
Paved Sts - Maint of Buildings & Grounds	37,405	37,405	8,462	28,943	37,405	0.00%	22,405	-40.10%
Paved Sts - Vehicle Supplies	313,815	313,815	142,379	139,261	281,640	-10.25%	295,725	5.00%
Paved Sts - Miscellaneous	262,900	262,900	60,575	148,255	208,830	-20.57%	219,275	5.00%
Paved Sts - Shells/Sand/Dirt/Gravel	136,100	136,100	31,578	100,022	131,600	-3.31%	138,180	5.00%
Paved Sts - Culverts & Fittings	3,090	3,090	-	3,090	3,090	100.00%	3,245	5.02%
Paved Sts - Equipment & Vehicle Parts	344,455	344,455	102,963	240,672	343,635	-0.24%	360,820	5.00%
Paved Sts - Asphalt/Concrete	194,275	194,275	49,532	114,968	164,500	-15.33%	172,725	5.00%
Paved Sts - Miscellaneous Materials	5,095	5,095	1,137	3,958	5,095	0.00%	5,095	0.00%
Paved Sts - Tools & Equipment	47,590	47,590	21,535	26,055	47,590	0.00%	49,970	5.00%
TOTAL MATERIALS & SUPPLIES	1,433,155	1,433,155	455,011	867,599	1,322,610		1,366,665	
OTHER CHARGES:								
Paved Sts - Training & Travel	8,000	8,000	3,510	4,490	8,000	0.00%	8,000	0.00%
Paved Sts - Judgements & Damages	750	750	-	750	750	0.00%	750	0.00%
Paved Sts - Miscellaenous	5,000	5,000	1,003	3,997	5,000	0.00%	5,000	0.00%
TOTAL OTHER CHARGES	13,750	13,750	4,513	9,237	13,750		13,750	
CAPITAL OUTLAY:								
Paved Sts - Imp other than Buildings	4,084,131	4,990,642	75,599	4,915,043	4,990,642	0.00%	965,000	-80.66%
Paved Sts - Acquisition of Vehicles	36,000	36,000	62,257	18,201	80,458	123.49%	121,000	50.39%
Paved Sts - Buildings/Grounds/Plant	17,000	16,690	-	16,690	16,690	0.00%	118,000	607.01%
Paved Sts - Heavy Movable Equipment	164,000	186,810	-	186,810	186,810	0.00%	220,000	17.77%
Paved Sts - Office Equipment	22,500	-	-	-	-	0.00%	27,500	100.00%
Paved Sts - Major Repairs	50,000	50,000	11,365	38,635	50,000	0.00%	50,000	0.00%
Paved Sts - Architectural/Engineering	619,855	771,514	41,248	730,266	771,514	0.00%	420,000	-45.56%
Paved Sts - Other Fees	78,467	203,467	6,525	196,942	203,467	0.00%	100,000	-50.85%
TOTAL CAPITAL OUTLAY	5,071,953	6,255,123	196,994	6,102,587	6,299,581		2,021,500	

CONTINUED

ROAD & DRAINAGE
PAVED STREETS
ACCOUNT NUMBER: 112-420210

Description	Current Year					Upcoming Year		
	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES: (CONT.)								
INTERGOVERNMENTAL:								
Paved Sts - Ad Val Tax Ded - Sheriff	250,000	250,000	238,807	1	238,808	-4.48%	255,000	6.78%
Paved Sts - Cost of Ad Valore Tax Coll	5,000	5,000	-	5,000	5,000	0.00%	5,000	0.00%
Paved Sts - Cost of Sales Tax Collection	90,658	90,658	-	115,331	115,331	27.22%	117,226	1.64%
TOTAL INTERGOVERNMENTAL	345,658	345,658	238,807	120,332	359,139		377,226	
TRANSFERS:								
Transfer to General Fund - Indirect Cost	350,000	350,000	-	350,000	350,000	0.00%	350,000	0.00%
TOTAL TRANSFERS	350,000	350,000	-	350,000	350,000		350,000	
TOTAL EXPENDITURES	12,373,314	13,556,484	2,933,655	10,138,381	13,072,036		9,445,112	

ROAD & DRAINAGE

PAVED STREETS

FUND NUMBER: 112

NARRATIVE EXPLANATION OF CAPITAL OUTLAY
FOR REQUESTED YEAR 2015

CAPITAL OUTLAY:	AMOUNT	DETAILED DESCRIPTION	Sub-total
Improvements other than Buildings	\$ 965,000	2015 Road Maintenance Contract Public Road leading to Ed Reed Park ADA Curb Crossing to Red Church/Longview	\$ 700,000 250,000 15,000
Acquisition of Vehicles	\$ 121,000	Two (2) 3/4ton Pick-up Trucks (\$24,000 each) replacing: Unit# 110 (2004 Ford F250 4x4 with 111,450 miles) Unit# 220 (2003 Dodge 2500 4x4 with 112,077 miles) Two (2) 1/2ton Pick-up Trucks (\$19,000 each) Unit# 140 (2003 Ford F150 with 148,166 miles) Unit# 133 (1997 Ford F150 with 146,700 miles) One (1) 1ton Pick-up Truck to replace: Unit# 127 (1998 Ford F250 Utility truck with 188,500 miles)	\$ 48,000 38,000 35,000
Buildings, Grounds, General Plant	\$ 118,000	Two (2) Exmark Mowers (\$9,000 each) Two (2) Equipment trailers	\$ 18,000 100,000
Heavy Moveable Equipment	\$ 220,000	Two (2) 105hp Grass Tractors (\$110,000 each)	\$ 220,000
Office Equipment	\$ 27,500	Replacement for Server Software/Custom Databases Accounting Printer Replacement	\$ 12,500 10,000 5,000
Major Repairs	\$ 50,000	Major Repairs to Capitalize	
Architectural/Engineering Fees	\$ 420,000	2015 Road Maintenance Program Easy Street Project Public Road leading to Ed Reed Park	\$ 250,000 120,000 50,000
Other Fees	\$ 100,000	2015 Road Maintenance Program	\$ 100,000
Grand Total Requested:	\$2,021,500		

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

Description	Current Year					Upcoming Year		
	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:								
OPERATING SERVICES:								
Sidewalks - Ads, Dues & Subscriptions	-	-	-	144	144	100.00%	-	-100.00%
Sidewalks - Printing	-	-	-	536	536	100.00%	-	-100.00%
TOTAL OPERATING SERVICES	-	-	-	680	680		-	
MATERIALS & SUPPLIES:								
Sidewalks - Food & Clothing	-	-	-	4,389	4,389	100.00%	-	-100.00%
Sidewalks - Eqpt & Vehicle Parts	-	-	-	57	57	100.00%	-	-100.00%
TOTAL MATERIALS & SUPPLIES	-	-	-	4,446	4,446		-	
CAPITAL OUTLAY:								
Sidewalks - Imp other than Buildings	-	1,222,093	12,127	278,278	290,405	-76.24%	2,044,405	603.98%
Sidewalks - Architectural/Engineering	-	165,183	29,426	135,757	165,183	0.00%	285,000	72.54%
Sidewalks - Other Fees	-	54,212	5,126	43,960	49,086	-9.46%	30,000	-38.88%
TOTAL CAPITAL OUTLAY	-	1,441,488	46,679	457,995	504,674		2,359,405	
TOTAL EXPENDITURES	-	1,441,488	46,679	462,441	509,800		2,359,405	

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

**NARRATIVE EXPLANATION OF CAPITAL OUTLAY
FOR REQUESTED YEAR 2015**

CAPITAL OUTLAY:	AMOUNT	DETAILED DESCRIPTION	Sub-total
Improvements other than Buildings	\$ 2,044,405	Eastbank Bicycle & Pedestrian Path (Phase VI) Westbank Bicycle & Pedestrian Path (Phase VI)	\$ 1,025,000 1,019,405
Architectural/Engineering Fees	\$ 285,000	Fees for Bicycle & Pedestrian Paths Pedestrian Access to Library	\$ 250,000 35,000
Other Fees	\$ 30,000	Fees for Bicycle & Pedestrian Paths	\$ 30,000
Grand Total Requested:	\$ 2,359,405		

ROAD & DRAINAGE
DRAINAGE
ACCOUNT NUMBER: 112-420260

Description	Current Year					Upcoming Year		
	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:								
PERSONAL SERVICES:								
Drainage - Salaries	4,975,000	4,975,000	2,189,986	1,830,014	4,020,000	-19.20%	4,870,000	21.14%
Drainage - FICA	17,500	17,500	7,189	9,811	17,000	-2.86%	19,000	11.76%
Drainage - Retirement	713,000	713,000	309,993	355,007	665,000	-6.73%	626,000	-5.86%
Drainage - Life/Health Insurance	945,000	945,000	411,585	438,415	850,000	-10.05%	1,092,000	28.47%
Drainage - Workers Compensation	304,000	304,000	126,703	144,297	271,000	-10.86%	276,000	1.85%
Drainage - Unemployment	12,450	12,450	2,738	3,262	6,000	-51.81%	6,100	1.67%
Drainage - Medicare	70,000	70,000	29,870	35,130	65,000	-7.14%	70,000	7.69%
Drainage - Disability	18,000	18,000	7,757	7,243	15,000	-16.67%	17,000	13.33%
Drainage - Post-Emp. Health Care	125,000	125,000	54,906	65,094	120,000	-4.00%	175,000	45.83%
Drainage - Deferred Compensation	110,000	110,000	53,287	56,713	110,000	0.00%	115,000	4.55%
Drainage - Dental Insurance	9,000	9,000	3,981	4,519	8,500	-5.56%	10,000	17.65%
Drainage - OPEB Contribution	-	-	-	120,000	120,000	100.00%	116,000	-3.33%
Drainage - Miscellaneous	16,515	16,515	6,070	11,930	18,000	8.99%	18,900	5.00%
TOTAL PERSONAL SERVICES	7,315,465	7,315,465	3,204,065	3,081,435	6,285,500		7,411,000	
OPERATING SERVICES:								
Drainage - Ads, Dues & Subscriptions	12,890	12,890	528	8,362	8,890	-31.03%	8,890	0.00%
Drainage - Printing	3,600	3,600	2,237	2,213	4,450	23.61%	4,895	10.00%
Drainage - Utilities - Electric	318,800	318,800	110,924	163,936	274,860	-13.78%	288,605	5.00%
Drainage - Utilities - Gas	51,215	51,215	13,981	23,454	37,435	-26.91%	39,310	5.01%
Drainage - Utilities - Water	22,980	22,980	14,116	3,669	17,785	-22.61%	18,675	5.00%
Drainage - Postage	800	800	216	284	500	-37.50%	500	0.00%
Drainage - Telephone	32,710	32,710	19,094	21,326	40,420	23.57%	42,445	5.01%
Drainage - Rentals	152,550	152,550	39,372	69,008	108,380	-28.95%	113,800	5.00%
Drainage - Maint of Property & Equipment	618,065	618,065	124,118	271,112	395,230	-36.05%	669,925	69.50%
Drainage - Contractual Services	274,260	274,260	82,437	219,398	301,835	10.05%	328,145	8.72%
Drainage - Professional Services	253,780	253,780	203,616	1,050,164	1,253,780	394.04%	1,241,880	-0.95%
Drainage - Property Insurance	179,892	179,892	42,832	99,852	142,684	-20.68%	150,000	5.13%
Drainage - Automobile Insurance	67,280	67,280	21,359	50,685	72,044	7.08%	75,700	5.07%
Drainage - Employee Liability	61,138	61,138	19,419	39,484	58,903	-3.66%	62,000	5.26%
Drainage - General Liability	69,934	69,934	22,201	45,476	67,677	-3.23%	71,500	5.65%
TOTAL OPERATING SERVICES	2,119,894	2,119,894	716,450	2,068,423	2,784,873		3,116,270	

CONTINUED

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

Description	Current Year					Upcoming Year		
	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES: (CONT.)								
MATERIALS & SUPPLIES:								
Drainage - Office & Communications Equip	71,885	71,885	12,634	54,446	67,080	-6.68%	63,980	-4.62%
Drainage - Office Supplies	20,000	20,000	9,238	10,762	20,000	0.00%	20,000	0.00%
Drainage - Medical Supplies	1,600	1,600	1,911	2,689	4,600	187.50%	5,000	8.70%
Drainage - Food & Clothing	15,070	15,070	5,329	9,801	15,130	0.40%	15,885	4.99%
Drainage - Maint of Buildings & Grounds	269,490	269,490	45,919	176,541	222,460	-17.45%	222,460	0.00%
Drainage - Vehicle Supplies	1,270,080	1,270,080	437,534	587,026	1,024,560	-19.33%	1,127,020	10.00%
Drainage - Miscellaneous	431,825	431,825	101,795	286,085	387,880	-10.18%	402,275	3.71%
Drainage - Shells/Sand/Dirt/Gravel	45,150	45,150	18,734	26,416	45,150	0.00%	47,410	5.01%
Drainage - Culverts & Fittings	205,750	205,750	76,484	129,266	205,750	0.00%	216,040	5.00%
Drainage - Equipment & Vehicle Parts	170,380	170,380	82,566	108,759	191,325	12.29%	200,895	5.00%
Drainage - Asphalt, Concrete	131,880	131,880	39,130	63,030	102,160	-22.54%	107,270	5.00%
Drainage - Miscellaneous Materials	25,330	25,330	16,065	20,120	36,185	42.85%	37,995	5.00%
Drainage - Tools & Equipment	75,000	75,000	26,577	48,423	75,000	0.00%	75,000	0.00%
TOTAL MATERIALS & SUPPLIES	2,733,440	2,733,440	873,916	1,523,364	2,397,280		2,541,230	
OTHER CHARGES:								
Drainage - Training & Travel	30,000	30,000	7,291	22,709	30,000	0.00%	30,000	0.00%
Drainage- Judgement & Damages	6,500	6,500	537	5,963	6,500	0.00%	6,500	0.00%
Drainage - Official Fees	6,500	6,500	527	5,973	6,500	0.00%	6,500	0.00%
TOTAL OTHER CHARGES	43,000	43,000	8,355	34,645	43,000		43,000	
CAPITAL OUTLAY:								
Drainage - Acquisition of Land	60,000	1,205,300	214,950	990,350	1,205,300	0.00%	-	-100.00%
Drainage - Acquisition of Buildings	60,000	60,000	4,058	55,942	60,000	0.00%	60,000	0.00%
Drainage - Improvements other than Bldgs	2,028,265	16,906,936	792,148	14,014,788	14,806,936	-12.42%	6,700,000	-54.75%
Drainage - Acquisition of Vehicles	36,000	36,000	39,349	-	39,349	9.30%	90,000	128.72%
Drainage - Buildings/Grounds/Plant	711,000	711,000	71,388	914,612	986,000	38.68%	893,840	-9.35%
Drainage - Heavy Movable Equipment	242,000	242,000	-	242,000	242,000	0.00%	490,000	102.48%
Drainage - Office Equipment	141,790	141,790	5,477	136,313	141,790	0.00%	148,000	4.38%
Drainage - Major Repairs	766,860	766,860	308,739	458,121	766,860	0.00%	910,000	18.67%
Drainage - Architectural/Engineering Fees	4,254,426	8,092,378	443,261	7,414,615	7,857,876	-2.90%	436,000	-94.45%
Drainage - Other Fees	132,500	1,373,589	58,219	1,294,941	1,353,160	-1.49%	867,500	-35.89%
TOTAL CAPITAL OUTLAY	8,432,841	29,535,853	1,937,589	25,521,682	27,459,271		10,595,340	

CONTINUED

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

Description	Current Year					Upcoming Year		
	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES: (CONT.)								
INTERGOVERNMENTAL:								
Drainage - Cost of Tax Collection	90,658	90,658	-	115,331	115,331	27.22%	117,227	1.64%
TOTAL INTERGOVERNMENTAL	90,658	90,658	-	115,331	115,331		117,227	
TOTAL EXPENDITURES	20,735,298	41,838,310	6,740,375	32,344,880	39,085,255		23,824,067	

ROAD & DRAINAGE

DRAINAGE

FUND NUMBER: 112

NARRATIVE EXPLANATION OF CAPITAL OUTLAY FOR REQUESTED YEAR 2015

CAPITAL OUTLAY:	AMOUNT	DETAILED DESCRIPTION	Sub-total
Acquisition of Building	\$ 60,000	Small Buildings/Canopy Cover	\$ 60,000
Improvements other than Building	\$ 6,700,000	Destrehan #1 Pump Stabilization	\$ 350,000
		Elevate Generator Structures	100,000
		Highland Estates	125,000
		Major Canal Stabilization - Dunleith Phase VI	700,000
		Murray Hill Drainage Improvements	25,000
		Norco Drainage Improvements	250,000
		Telemetry Upgrades	250,000
		Walker-Almedia Pump Station	500,000
		Westbank Levee - Magnolia Pump Station	4,400,000
Acquisition of Vehicles	\$ 90,000	Two (2) F250 Utility Trucks for Mechanics (\$30,000/each) to replace: Unit# 180 (2008 Ford F250 Utility truck with 135,500 miles) Unit# 189 (2008 Ford F250 Utility truck with 116,000 miles) One (1) F250 Utility Trucks for Electrician -NEW	\$ 60,000 30,000
Buildings/Grounds/Equipment	\$ 893,840	Mimosa Pump Station Generator	\$ 47,945
		Oak Street Pump Station Generator	56,080
		Fourth Street Pump Station Generator	56,080
		Paradis Pump Station Generator	39,835
		MS4 Fuel Tanks	52,900
		Two (2) Four-wheel ATV Vehicles (@ \$7,000 each)	14,000
		One (1) 18" Portable Hydraulic Diesel Pump at Hahnville High School	125,000
		One (1) Airboat	125,000
		One (1) 2500-gallon Fuel Tank for Sunset Pump Station	10,000
		One (1) 24in Hydraulic Pumps for River Bend Improvement	125,000
		One (1) 30" Hydraulic Pump at Magnolia Ridge	220,000
		Two (2) John Deere 4x4 Gators (@ \$11,000 each - needed for Levee)	22,000
Heavy Moveable Equipment	\$ 490,000	Two (2) 8cy Dump Trucks (@ \$95,000 each) Unit# 121 (Demolished in vehicle accident) Unit# 174 (2001 Sterling dump truck) Two (2) 33,000lb Excavator (@ \$150,000 each) Unit# 992 (1997 Kobelco excavator wih engine, hydraulic & cooling problems) Unit# 937 (1999 Kobelco excavator with engine, hydraulic & under carriage-track problems)	\$ 190,000 300,000

CONTINUED

ROAD & DRAINAGE

DRAINAGE

FUND NUMBER: 112

NARRATIVE EXPLANATION OF CAPITAL OUTLAY
FOR REQUESTED YEAR 2015

CAPITAL OUTLAY:	AMOUNT	DETAILED DESCRIPTION	Sub-total
CAPITAL (Cont.)			
Office Equipment	\$ 148,000	AutoCad Upgrade	\$ 7,500
		Customized Software Databases	25,000
		Server Replacement	15,000
		Surveillance Systems	35,000
		GIS Equipment	18,000
		(60% Cost Share; Shared with Info Technology; Planning & Zoning; and Waterworks)	
		Radio Equipment	20,000
		Technology Software (Inv. Tracking, Webex, Archiving)	12,000
		(60% Cost Share; Shared with Info Technology; Planning & Zoning; and Waterworks)	
		Pictometry Aerials	15,500
		(60% Cost Share; Shared with Info Technology; Planning & Zoning; and Waterworks)	
Major Repairs	\$ 910,000	Rebuild one (1) Detroit diesel engine at Schexnayder Pump Station	\$ 30,000
		Rebuild four (4) Detroit diesel engines at Cousins Pump Station (@ \$45,000 each)	180,000
		Rebuild four (4) 48" Pumps at Cousins Pump Station (@ \$110,000 each)	440,000
		Rebuild two (2) Drainage Pumps (One Westbank, One Eastbank)	120,000
		Rebuild two (2) 24" Hydraulic Pumps (@ \$70,000 each)	140,000
Arch/Engineering Fees	\$ 436,000	Destrehan #1 Pump Station Stabilization	\$ 77,000
		Eastbank Master Drainage Plan	75,000
		Highland Estates	30,000
		Major Canal Stabilization -Dunleith Phase VI	154,000
		Norco Drainage Improvements	50,000
		Paul Maillard Road Drainage	50,000
Other Fees	\$ 867,500	Destrehan #1 Pump Station Stabilization	\$ 35,000
		Highland Estates	12,500
		Major Canal Stabilization -Dunleith Phase VI	70,000
		LAMP (Dunleith/Norco Analysis & Sunset Servitude Acquisition)	750,000
Grand Total Requested:	\$ 10,595,340		

RECREATION

FUND NUMBER: 113

Description	Current Year					Upcoming Year		
	Original	Last Adopted	Actual Year-to-Date	Estimate Remaining for	Projected Actual Result at	% Change Last Adopted vs	Proposed	% Change Projected Actual
FUND BALANCE	233,507	416,697			123,000		194,691	
REVENUES:								
Ad Valorem Taxes	3,420,000	3,420,000	3,565,695	4,224	3,569,919	4.38%	3,490,000	-2.24%
National Park Service Federal Grant	-	200,000	-	200,000	200,000	0.00%	-	-100.00%
Office of Community Development	-	124,800	-	124,800	124,800	0.00%	-	-100.00%
Miscellaneous Revenues	-	-	698	-	698	100.00%	-	-100.00%
Rental of Parks & Buildings	3,000	3,000	6,370	1,630	8,000	166.67%	5,000	-37.50%
Admission Fees	10,000	10,000	3,994	18,471	22,465	124.65%	10,000	-55.49%
Reg Fees - Adult	13,000	13,000	4,505	4,945	9,450	-27.31%	9,000	-4.76%
Reg Fees - Miscellaneous	-	-	24,665	-	24,665	100.00%	20,000	-18.91%
Reg Fees - Summer Camp	110,000	110,000	128,622	578	129,200	17.45%	110,000	-14.86%
Reg Fees - Youth Tournaments	500	500	300	-	300	-40.00%	500	66.67%
Youth/Senior Special Fees	20,000	20,000	25,480	11,038	36,518	82.59%	20,000	-45.23%
Interest Earnings	950	950	193	307	500	-47.37%	275	-45.00%
Gifts/Donations	-	25,000	30,000	-	30,000	20.00%	-	-100.00%
Transfer from General Fund	100,000	1,426,579	-	1,564,935	1,564,935	9.70%	1,250,000	-20.12%
TOTAL REVENUES	3,677,450	5,353,829	3,790,522	1,930,928	5,721,450		4,914,775	
TOTAL MEANS OF FINANCING	3,910,957	5,770,526	3,790,522	1,930,928	5,844,450		5,109,466	
EXPENDITURES:								
PERSONAL SERVICES	2,432,825	2,432,825	1,056,998	1,227,979	2,284,977	-6.08%	2,478,945	8.49%
OPERATING SERVICES	504,476	504,476	235,942	289,037	524,979	4.06%	550,600	4.88%
MATERIALS & SUPPLIES	396,500	396,500	200,644	186,402	387,046	-2.38%	387,900	0.22%
OTHER CHARGES	36,000	36,000	15,767	27,233	43,000	19.44%	37,000	-13.95%
CAPITAL OUTLAY	291,000	2,150,569	717,550	1,571,603	2,289,153	6.44%	1,471,000	-35.74%
INTERGOVERNMENTAL	126,200	126,200	119,404	1,200	120,604	-4.43%	129,200	7.13%
TOTAL EXPENDITURES	3,787,001	5,646,570	2,346,305	3,303,454	5,649,759		5,054,645	
EXCESS (DEFICIENCY) OF CURRENT REVENUES OVER EXPENDITURES	(109,551)	(292,741)			71,691		(139,870)	
EXCESS (DEFICIENCY) OF MEANS OF FINANCING OVER EXPENDITURES	123,956	123,956			194,691		54,821	

RECREATION

ACCOUNT NUMBER: 113-450100

Description	Current Year					Upcoming Year		
	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:								
PERSONAL SERVICES:								
Recreation - Salaries	1,630,000	1,630,000	692,530	807,470	1,500,000	-7.98%	1,620,000	8.00%
Recreation - FICA	15,500	15,500	8,962	11,638	20,600	32.90%	21,000	1.94%
Recreation - Retirement	222,000	222,000	86,057	95,943	182,000	-18.02%	190,000	4.40%
Recreation - Life/Health Insurance	283,000	283,000	122,180	127,820	250,000	-11.66%	280,000	12.00%
Recreation - Workers Compensation	63,500	63,500	23,081	27,919	51,000	-19.69%	56,000	9.80%
Recreation - Unemployment	4,075	4,075	866	1,134	2,000	-50.92%	2,100	5.00%
Recreation - Medicare	23,000	23,000	9,324	11,676	21,000	-8.70%	23,000	9.52%
Recreation - Disability	5,850	5,850	2,475	2,425	4,900	-16.24%	4,700	-4.08%
Recreation - Post-Emp. Health Care	6,000	6,000	5,560	14,440	20,000	233.33%	32,500	62.50%
Recreation - Deferred Compensation	28,000	28,000	9,279	12,721	22,000	-21.43%	24,000	9.09%
Recreation - Dental Insurance	3,300	3,300	1,390	1,210	2,600	-21.21%	2,700	3.85%
Recreation - OPEB Contribution	-	-	-	38,500	38,500	100.00%	32,200	-16.36%
Recreation - Miscellaneous	8,000	8,000	1,334	3,666	5,000	-37.50%	8,000	60.00%
TOTAL PERSONAL SERVICES	2,292,225	2,292,225	963,038	1,156,562	2,119,600		2,296,200	
OPERATING SERVICES:								
Recreation - Ads, Dues & Subscriptions	29,500	29,500	19,908	10,092	30,000	1.69%	29,500	-1.67%
Recreation - Printing	10,500	10,500	2,008	4,992	7,000	-33.33%	8,000	14.29%
Recreation - Utilities - Electric	30,000	30,000	15,542	24,458	40,000	33.33%	40,000	0.00%
Recreation - Utilities - Gas	250	250	-	150	150	-40.00%	250	66.67%
Recreation - Utilities - Water	7,200	7,200	7,252	33,748	41,000	469.44%	50,000	21.95%
Recreation - Postage	5,200	5,200	236	2,264	2,500	-51.92%	5,000	100.00%
Recreation - Telephone	14,450	14,450	4,934	8,066	13,000	-10.03%	14,450	11.15%
Recreation - Rentals	67,655	67,655	18,681	31,319	50,000	-26.10%	60,000	20.00%
Recreation - Maint of Property & Equip	67,000	67,000	54,296	30,704	85,000	26.87%	67,000	-21.18%
Recreation - Contractual Services	34,296	34,296	27,556	17,444	45,000	31.21%	50,000	11.11%
Recreation - Professional Services	145,000	145,000	53,291	66,709	120,000	-17.24%	130,000	8.33%
Recreation - Property Insurance	22,360	22,360	6,202	11,996	18,198	-18.61%	19,500	7.15%
Recreation - Automobile Insurance	35,545	35,545	11,284	23,331	34,615	-2.62%	36,500	5.45%
Recreation - Employee Liability	15,315	15,315	4,862	10,338	15,200	-0.75%	16,000	5.26%
Recreation - General Liability	17,520	17,520	8,416	11,904	20,320	15.98%	21,500	5.81%
TOTAL OPERATING SERVICES	501,791	501,791	234,468	287,515	521,983		547,700	

CONTINUED

RECREATION

ACCOUNT NUMBER: 113-450100

Description	Current Year					Upcoming Year		
	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES: (CONT.)								
MATERIALS & SUPPLIES:								
Recreation - Office & Comm. Equipment	8,500	8,500	3,529	3,971	7,500	-11.76%	8,500	13.33%
Recreation - Office Supplies	6,000	6,000	2,200	3,800	6,000	0.00%	6,000	0.00%
Recreation - Culture	73,500	73,500	57,624	15,876	73,500	0.00%	73,000	-0.68%
Recreation - Medical	600	600	-	400	400	-33.33%	400	0.00%
Recreation - Food & Clothing	6,500	6,500	3,579	2,921	6,500	0.00%	6,500	0.00%
Recreation - Maint of Buildings & Grounds	117,500	117,500	50,600	59,400	110,000	-6.38%	120,000	9.09%
Recreation - Vehicle Supplies	80,000	80,000	30,345	44,655	75,000	-6.25%	70,000	-6.67%
Recreation - Miscellaneous	2,000	2,000	232	1,768	2,000	0.00%	2,000	0.00%
Recreation - Shells/Sand/Dirt/Gravel	20,000	20,000	5,360	9,640	15,000	-25.00%	20,000	33.33%
Recreation - Equipment & Vehicle Parts	40,000	40,000	22,301	17,699	40,000	0.00%	40,000	0.00%
Recreation - Asphalt/Concrete	4,000	4,000	442	2,558	3,000	-25.00%	3,000	0.00%
Recreation - Miscellaneous	3,000	3,000	902	2,098	3,000	0.00%	3,000	0.00%
Recreation - Tools *& Equipment	5,000	5,000	5,515	4,485	10,000	100.00%	6,000	-40.00%
TOTAL MATERIALS & SUPPLIES	366,600	366,600	182,629	169,271	351,900		358,400	
OTHER CHARGES:								
Recreation - Training & Travel	10,000	10,000	4,957	5,043	10,000	0.00%	10,000	0.00%
Recreation - Participant Travel	25,000	25,000	3,790	21,210	25,000	0.00%	25,000	0.00%
Recreation - Official Fees	1,000	1,000	7,020	980	8,000	700.00%	2,000	-75.00%
TOTAL OTHER CHARGES	36,000	36,000	15,767	27,233	43,000		37,000	
CAPITAL OUTLAY:								
Recreation - Imp other than Buildings	190,000	2,012,069	654,920	961,820	1,616,740	-19.65%	1,080,000	-33.20%
Recreation - Acquisition of Vehicles	56,000	56,000	48,828	-	48,828	-12.81%	-	-100.00%
Recreation - Recreational/Cultural	5,000	5,000	-	5,000	5,000	0.00%	5,000	0.00%
Recreation - Buildings/Grounds	-	-	-	516,085	516,085	0.00%	300,000	-41.87%
Recreation - Heavy Movable Equipment	-	-	-	25,000	25,000	100.00%	36,000	44.00%
Recreation - Architectural/Engineering	30,000	67,500	13,757	53,743	67,500	0.00%	40,000	-40.74%
Recreation - Other Fees	10,000	10,000	45	9,955	10,000	0.00%	10,000	0.00%
TOTAL CAPITAL OUTLAY	291,000	2,150,569	717,550	1,571,603	2,289,153		1,471,000	
INTERGOVERNMENTAL:								
Recreation - Ad Val Tax Ded - Sheriff	125,000	125,000	119,404	-	119,404	-4.48%	128,000	7.20%
Recreation - Cost of Ad Valorem Tax Coll.	1,200	1,200	-	1,200	1,200	0.00%	1,200	0.00%
TOTAL INTERGOVERNMENTAL	126,200	126,200	119,404	1,200	120,604		129,200	
TOTAL EXPENDITURES	3,613,816	5,473,385	2,232,856	3,213,384	5,446,240		4,839,500	

RECREATION

FUND NUMBER: 113

NARRATIVE EXPLANATION OF CAPITAL OUTLAY FOR REQUESTED YEAR 2015

CAPITAL OUTLAY:	AMOUNT	DETAILED DESCRIPTION	Sub-total
Improvements Other than Building	\$ 1,080,000	Ama Pavillion Improvements Ashton Soccer Fields (GF Transfer) Bethune Field Addition Des Allemands Field Improvements Keller Street Park Improvements Montz Park Improvements St. Rose Park Improvements (GF Transfer) Various Field & Playground Improvements WB Bridge Park Storage Facility Improvements WB Press Box Improvements WB Boat Launch (GF Transfer)	\$ 25,000 300,000 10,000 25,000 20,000 10,000 175,000 25,000 10,000 30,000 450,000
Recreational & Cultural	\$ 5,000	John Deer Field Maintenance Tractor (drag till & plow attachment)	\$ 5,000
Building, Ground & Plant	\$ 300,000	Recreation Storage Building (GF Transfer) (Project will begin in 2014 and be completed in 2015)	\$ 300,000
Heavy Movable Equipment	\$ 36,000	Lawnmower Utility Vehicle Tractor	\$ 7,600 9,100 19,300
Architecture & Engineering	\$ 40,000	Bethune Park Improvements Rathborne Park Phase II	\$ 15,000 25,000
Other Fees	\$ 10,000	Other Project Fees	\$ 10,000
Grand Total Requested:	\$ 1,471,000		

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

Description	Current Year					Upcoming Year		
	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:								
PERSONAL SERVICES:								
Rec-Summer Camp - Salaries	117,000	117,000	77,586	62,814	140,400	20.00%	155,150	10.51%
Rec-Summer Camp - FICA	7,300	7,300	4,810	3,895	8,705	19.25%	9,700	11.43%
Rec-Summer Camp - Workers Comp	6,800	6,800	3,934	3,186	7,120	4.71%	7,900	10.96%
Rec-Summer Camp - Unemployment	300	300	97	78	175	-41.67%	195	11.43%
Rec-Summer Camp - Medicare	1,700	1,700	1,125	910	2,035	19.71%	2,300	13.02%
Rec-Summer Camp - Miscellaneous	7,500	7,500	6,408	534	6,942	-7.44%	7,500	8.04%
TOTAL PERSONAL SERVICES	140,600	140,600	93,960	71,417	165,377		182,745	
OPERATING SERVICES:								
Rec-Summer Camp - Printing	500	500	940	-	940	88.00%	500	-46.81%
Rec-Summer Camp - Telephone	500	500	-	318	318	-36.40%	500	57.23%
Rec-Summer Camp - Employee Liability	785	785	249	560	809	3.06%	900	11.25%
Rec-Summer Camp - General Liability	900	900	285	644	929	3.22%	1,000	7.64%
TOTAL OPERATING SERVICES	2,685	2,685	1,474	1,522	2,996		2,900	
MATERIALS & SUPPLIES:								
Rec-Summer Camp - Office Equipment	-	-	17	-	17	100.00%	-	-100.00%
Rec-Summer Camp - Office Supplies	400	400	54	73	127	-68.25%	-	-100.00%
Rec-Summer Camp - Educational/Recr	25,000	25,000	17,742	13,718	31,460	25.84%	25,000	-20.53%
Rec-Summer Camp - Medical, Drugs	-	-	-	47	47	100.00%	-	-100.00%
Rec-Summer Camp - Food & Clothing	3,000	3,000	133	3,159	3,292	9.73%	3,000	-8.87%
Rec-Summer Camp - Maint of B&G	1,500	1,500	69	134	203	-86.47%	1,500	638.92%
TOTAL MATERIALS & SUPPLIES	29,900	29,900	18,015	17,131	35,146		29,500	
TOTAL EXPENDITURES	173,185	173,185	113,449	90,070	203,519		215,145	
FUNDING SOURCE:								
Reduction of Fund Balance	63,185	63,185	(15,173)	89,492	74,319	17.62%	105,145	41.48%
Reg Fees - Summer Camp	110,000	110,000	128,622	578	129,200	17.45%	110,000	-14.86%
TOTAL	173,185	173,185	113,449	90,070	203,519		215,145	

MOSQUITO CONTROL

FUND NUMBER: 114

Description	Current Year					Upcoming Year		
	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
FUND BALANCE	337,747	337,747			383,651		291,365	
REVENUES:								
Ad Valorem Taxes	1,265,000	1,265,000	1,320,628	1,565	1,322,193	4.52%	1,290,000	-2.43%
Interest Earnings	600	600	410	40	450	-25.00%	300	-33.33%
TOTAL REVENUES	1,265,600	1,265,600	1,321,038	1,605	1,322,643		1,290,300	
TOTAL MEANS OF FINANCING	1,603,347	1,603,347	1,321,038	1,605	1,706,294		1,581,665	
EXPENDITURES:								
PERSONAL SERVICES:								
Mosquito - Salaries	33,000	33,000	14,568	18,432	33,000	0.00%	34,000	3.03%
Mosquito - FICA	300	300	57	143	200	-33.33%	300	50.00%
Mosquito - Retirement	4,700	4,700	2,184	2,516	4,700	0.00%	4,500	-4.26%
Mosquito - Life/Health Insurance	4,000	4,000	1,711	1,789	3,500	-12.50%	4,000	14.29%
Mosquito - Workers Compensation	225	225	84	116	200	-11.11%	200	0.00%
Mosquito - Unemployment	85	85	18	22	40	-52.94%	50	25.00%
Mosquito - Medicare	500	500	208	292	500	0.00%	500	0.00%
Mosquito - Disability	125	125	58	67	125	0.00%	125	0.00%
Mosquito - Deferred Compensation	1,600	1,600	684	916	1,600	0.00%	2,000	25.00%
Mosquito - Dental Insurance	100	100	40	60	100	0.00%	100	0.00%
Mosquito - OPEB Contribution	-	-	-	850	850	100.00%	800	-5.88%
Mosquito - Miscellaneous	100	100	30	70	100	0.00%	100	0.00%
TOTAL PERSONAL SERVICES	44,735	44,735	19,642	25,273	44,915		46,675	
OPERATING SERVICES:								
Mosquito - Ads, Dues & Subscriptions	550	550	103	502	605	10.00%	610	0.83%
Mosquito - Printing, Duplication	200	200	-	200	200	0.00%	200	0.00%
Mosquito - Contractual Services	1,317,919	1,317,919	440,938	859,927	1,300,865	-1.29%	1,333,390	2.50%
Mosquito - Professional Services	200	200	-	200	200	0.00%	200	0.00%
Mosquito - Employee Liability	265	265	83	159	242	-8.68%	255	5.37%
Mosquito - General Liability	300	300	95	183	278	-7.33%	300	7.91%
TOTAL OPERATING SERVICES	1,319,434	1,319,434	441,219	861,171	1,302,390		1,334,955	
MATERIALS & SUPPLIES:								
Mosquito - Office Supplies	300	300	-	300	300	0.00%	300	0.00%
TOTAL MATERIALS & SUPPLIES	300	300	-	300	300		300	

CONTINUED

MOSQUITO CONTROL

FUND NUMBER: 114

Description	Current Year					Upcoming Year		
	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES: (CONT.)								
OTHER CHARGES:								
Mosquito - Training & Travel	2,500	2,500	-	2,000	2,000	-20.00%	2,000	0.00%
Mosquito - Official Fees	100	100	-	100	100	0.00%	100	0.00%
	2,600	2,600	-	2,100	2,100		2,100	
INTERGOVERNMENTAL:								
Mosquito - Ad Val Tax Ded - Sheriff	47,000	47,000	44,224	-	44,224	-5.91%	48,000	8.54%
Mosquito - Cost of Ad Valorem Tax Coll.	1,000	1,000	-	1,000	1,000	0.00%	1,000	0.00%
TOTAL INTERGOVERNMENTAL	48,000	48,000	44,224	1,000	45,224		49,000	
TRANSFERS:								
Transfer to General Fund - Indirect Cost	20,000	20,000	-	20,000	20,000	0.00%	20,000	0.00%
TOTAL TRANSFERS	20,000	20,000	-	20,000	20,000		20,000	
TOTAL EXPENDITURES	1,435,069	1,435,069	505,085	909,844	1,414,929		1,453,030	
EXCESS (DEFICIENCY) OF CURRENT REVENUES OVER EXPENDITURES	(169,469)	(169,469)			(92,286)		(162,730)	
EXCESS (DEFICIENCY) OF MEANS OF FINANCING OVER EXPENDITURES	168,278	168,278			291,365		128,635	

COUNCIL ON AGING

FUND NUMBER: 115

Description	Current Year					Upcoming Year		
	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
FUND BALANCE	-	-			-		-	
REVENUES:								
Ad Valorem Taxes	1,105,000	1,105,000	1,152,549	1,366	1,153,915	4.43%	1,125,000	-2.51%
Interest Earnings	10	10	11	1	12	20.00%	6	-50.00%
TOTAL REVENUES	1,105,010	1,105,010	1,152,560	1,367	1,153,927		1,125,006	
TOTAL MEANS OF FINANCING	1,105,010	1,105,010	1,152,560	1,367	1,153,927		1,125,006	
EXPENDITURES:								
OPERATING SERVICES:								
Elderly - Property Insurance	10,270	10,270	4,160	3,247	7,407	-27.88%	7,800	5.31%
Elderly - Employee Liability	30	30	9	34	43	43.33%	50	16.28%
Elderly - General Liability	35	35	11	38	49	40.00%	60	22.45%
TOTAL OPERATING SERVICES	10,335	10,335	4,180	3,319	7,499		7,910	
INTERGOVERNMENTAL:								
Elderly - Ad Val Tax Ded - Sheriff	41,000	41,000	38,595	1	38,596	-5.86%	42,000	8.82%
Elderly - Cost of Ad Valorem Tax Collection	1,200	1,200	-	1,200	1,200	0.00%	1,200	0.00%
Elderly - Grants	1,051,475	1,051,475	1,100,000	5,632	1,105,632	5.15%	1,072,896	-2.96%
TOTAL INTERGOVERNMENTAL	1,093,675	1,093,675	1,138,595	6,833	1,145,428		1,116,096	
TRANSFERS:								
Transfer to General Fund - Indirect Cost	1,000	1,000	-	1,000	1,000	0.00%	1,000	0.00%
TOTAL TRANSFERS	1,000	1,000	-	1,000	1,000		1,000	
TOTAL EXPENDITURES	1,105,010	1,105,010	1,142,775	11,152	1,153,927		1,125,006	
EXCESS (DEFICIENCY) OF CURRENT REVENUES OVER EXPENDITURES	-	-			-		-	
EXCESS (DEFICIENCY) OF MEANS OF	-	-			-		-	

RETIRED SENIOR VOLUNTEER PROGRAM

FUND NUMBER: 116

Description	Current Year					Upcoming Year		
	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
FUND BALANCE	9,622	9,622			35,742		26,762	
REVENUES:								
RSVP - Federal Grant	56,400	56,400	13,620	42,780	56,400	0.00%	57,400	1.77%
RSVP - Local Grant	12,000	12,000	8,000	4,000	12,000	0.00%	12,000	0.00%
RSVP - Grant - St John Parish	20,000	20,000	20,000	-	20,000	0.00%	20,000	0.00%
Miscellaneous Revenues	-	-	685	255	940	100.00%	1,000	6.38%
Interest Earnings	35	35	8	2	10	-71.43%	10	0.00%
RSVP - Donations	-	-	298	-	298	100.00%	-	-100.00%
Transfer from General Fund	200,000	200,000	100,000	75,000	175,000	-12.50%	175,000	0.00%
TOTAL REVENUES	288,435	288,435	142,611	122,037	264,648		265,410	
TOTAL MEANS OF FINANCING	298,057	298,057	142,611	122,037	300,390		292,172	
EXPENDITURES:								
PERSONAL SERVICES	169,085	169,085	77,100	88,975	166,075	-1.78%	174,930	5.33%
OPERATING SERVICES	38,400	38,400	10,734	20,054	30,788	-19.82%	30,400	-1.26%
MATERIALS & SUPPLIES	27,500	27,500	3,352	21,148	24,500	-10.91%	25,500	4.08%
OTHER CHARGES	51,370	51,370	26,322	25,943	52,265	1.74%	47,565	-8.99%
TOTAL EXPENDITURES	286,355	286,355	117,508	156,120	273,628		278,395	
EXCESS (DEFICIENCY) OF CURRENT REVENUES OVER EXPENDITURES	2,080	2,080			(8,980)		(12,985)	
EXCESS (DEFICIENCY) OF MEANS OF FINANCING OVER EXPENDITURES	11,702	11,702			26,762		13,777	

RETIRED SENIOR VOLUNTEER PROGRAM
FEDERAL
ACCOUNT NUMBER: 116-430251

Description	Current Year					Upcoming Year		
	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:								
PERSONAL SERVICES:								
RSVP - Fed - Salaries	26,590	26,590	12,952	14,533	27,485	3.37%	28,750	4.60%
RSVP - Fed - Retirement	4,255	4,255	2,072	2,328	4,400	3.41%	4,170	-5.23%
RSVP - Fed - Life/Health Insurance	7,815	7,815	3,553	3,552	7,105	-9.09%	7,950	11.89%
RSVP - Fed - Workers Compensation	175	175	75	85	160	-8.57%	170	6.25%
RSVP - Fed - Unemployment	65	65	16	19	35	-46.15%	35	0.00%
RSVP - Fed - Medicare	385	385	184	211	395	2.60%	420	6.33%
RSVP - Fed - Disability	110	110	55	50	105	-4.55%	105	0.00%
RSVP - Fed - Dental	65	65	32	33	65	0.00%	65	0.00%
RSVP - Fed - OPEB Contribution	-	-	-	750	750	100.00%	725	-3.33%
TOTAL PERSONAL SERVICES	39,460	39,460	18,939	21,561	40,500		42,390	
OPERATING SERVICES:								
RSVP - Fed - Ads, Dues & Subscriptions	700	700	100	400	500	-28.57%	150	-70.00%
RSVP - Fed - Printing	500	500	-	-	-	-100.00%	650	100.00%
RSVP - Fed - Postage	500	500	-	-	-	-100.00%	-	0.00%
RSVP - Fed - Telephone	100	100	-	-	-	-100.00%	100	100.00%
TOTAL OPERATING SERVICES	1,800	1,800	100	400	500		900	
OTHER CHARGES:								
RSVP - Fed - Training & Travel	2,000	2,000	1,807	193	2,000	0.00%	2,000	0.00%
TOTAL OTHER CHARGES	2,000	2,000	1,807	193	2,000		2,000	
TOTAL EXPENDITURES	43,260	43,260	20,846	22,154	43,000		45,290	

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

Description	Current Year					% Change Last Adopted vs Projected Actual	Upcoming Year	
	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End		Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:								
OPERATING SERVICES:								
RSVP - Fed-Vol - Insurance	-	-	-	2,760	2,760	100.00%	3,000	8.70%
TOTAL OPERATING SERVICES	-	-	-	2,760	2,760		3,000	
OTHER CHARGES:								
RSVP - Fed-Vol - Participant Travel	3,000	3,000	1,948	952	2,900	-3.33%	3,000	3.45%
RSVP - Fed-Vol - Recognition	10,140	10,140	5,238	2,502	7,740	-23.67%	6,110	-21.06%
TOTAL OTHER CHARGES	13,140	13,140	7,186	3,454	10,640		9,110	
TOTAL EXPENDITURES	13,140	13,140	7,186	6,214	13,400		12,110	

RETIRED SENIOR VOLUNTEER PROGRAM
STATE
ACCOUNT NUMBER: 116-430260

Description	Current Year					Upcoming Year		
	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:								
PERSONAL SERVICES:								
RSVP - State - Salaries	10,380	10,380	4,723	5,302	10,025	-3.42%	10,185	1.60%
RSVP - State - FICA	645	645	293	332	625	-3.10%	635	1.60%
RSVP - State - Workers Compensation	70	70	27	33	60	-14.29%	60	0.00%
RSVP - State - Unemployment	25	25	6	9	15	-40.00%	15	0.00%
RSVP - State - Medicare	150	150	69	81	150	0.00%	150	0.00%
TOTAL PERSONAL SERVICES	11,270	11,270	5,118	5,757	10,875		11,045	
OTHER CHARGES:								
RSVP - State - Training & Travel	3,000	3,000	30	2,970	3,000	0.00%	3,000	0.00%
TOTAL OTHER CHARGES	3,000	3,000	30	2,970	3,000		3,000	
TOTAL EXPENDITURES	14,270	14,270	5,148	8,727	13,875		14,045	

RETIRED SENIOR VOLUNTEER PROGRAM
STATE - VOLUNTEER
ACCOUNT NUMBER: 116-430261

Description	Current Year					Upcoming Year		
	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:								
OPERATING SERVICES:								
RSVP - State-Vol - Insurance	2,000	2,000	-	2,000	2,000	0.00%	2,000	0.00%
TOTAL OPERATING SERVICES	2,000	2,000	-	2,000	2,000		2,000	
OTHER CHARGES:								
RSVP - State-Vol - Training & Travel	4,000	4,000	2,394	1,606	4,000	0.00%	4,000	0.00%
RSVP - State-Vol - Recognition	11,730	11,730	-	12,125	12,125	3.37%	11,955	-1.40%
TOTAL OTHER CHARGES	15,730	15,730	2,394	13,731	16,125		15,955	
TOTAL EXPENDITURES	17,730	17,730	2,394	15,731	18,125		17,955	

RETIRED SENIOR VOLUNTEER PROGRAM
LOCAL
ACCOUNT NUMBER: 116-430270

Description	Current Year					Upcoming Year		
	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:								
PERSONAL SERVICES:								
RSVP - Local - Salaries	82,750	82,750	36,787	41,213	78,000	-5.74%	83,000	6.41%
RSVP - Local - FICA	620	620	126	124	250	-59.68%	400	60.00%
RSVP - Local - Retirement	11,640	11,640	5,560	6,440	12,000	3.09%	11,500	-4.17%
RSVP - Local - Life/Health Insurance	12,685	12,685	5,771	6,229	12,000	-5.40%	13,000	8.33%
RSVP - Local - Workers Compensation	545	545	213	287	500	-8.26%	500	0.00%
RSVP - Local - Unemployment	200	200	46	54	100	-50.00%	105	5.00%
RSVP - Local - Medicare	1,200	1,200	524	676	1,200	0.00%	1,200	0.00%
RSVP - Local - Disability	300	300	148	152	300	0.00%	300	0.00%
RSVP - Local - Post-Emp. Health Care	7,900	7,900	3,759	3,841	7,600	-3.80%	8,500	11.84%
RSVP - Local - Deferred Compensation	-	-	21	179	200	100.00%	500	150.00%
RSVP - Local - Dental Insurance	175	175	88	112	200	14.29%	200	0.00%
RSVP - Local - OPEB Contribution	-	-	-	2,050	2,050	100.00%	1,950	-4.88%
RSVP - Local - Miscellaneous	340	340	-	300	300	-11.76%	340	13.33%
TOTAL PERSONAL SERVICES	118,355	118,355	53,043	61,657	114,700		121,495	
OPERATING SERVICES:								
RSVP - Local - Ads, Dues & Subscriptions	1,000	1,000	2	998	1,000	0.00%	1,000	0.00%
RSVP - Local - Printing	3,000	3,000	969	4,031	5,000	66.67%	3,500	-30.00%
RSVP - Local - Utilities - Natural Gas	-	-	36	39	75	100.00%	100	33.33%
RSVP - Local - Postage	2,000	2,000	980	1,020	2,000	0.00%	2,000	0.00%
RSVP - Local - Telephone	2,500	2,500	998	1,002	2,000	-20.00%	2,000	0.00%
RSVP - Local - Rentals	2,000	2,000	1,151	849	2,000	0.00%	2,000	0.00%
RSVP - Local - Maint of Property & Equip	2,500	2,500	-	2,500	2,500	0.00%	2,000	-20.00%
RSVP - Local - Contractual Services	3,500	3,500	2,195	1,305	3,500	0.00%	4,000	14.29%
RSVP - Local - Professional Services	12,500	12,500	147	353	500	-96.00%	500	0.00%
RSVP - Local - Automobile Insurance	1,270	1,270	403	805	1,208	-4.88%	1,300	7.62%
RSVP - Local - Employee Liability	1,460	1,460	3,223	926	4,149	184.18%	4,400	6.05%
RSVP - Local - General Liability	1,670	1,670	530	1,066	1,596	-4.43%	1,700	6.52%
TOTAL OPERATING SERVICES	33,400	33,400	10,634	14,894	25,528		24,500	

CONTINUED

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

Description	Current Year					Upcoming Year		
	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES: (CONT.)								
MATERIALS & SUPPLIES:								
RSVP - Local - Office & Comm. Equip.	5,000	5,000	367	9,633	10,000	100.00%	2,500	-75.00%
RSVP - Local - Office Supplies	2,500	2,500	728	1,772	2,500	0.00%	3,000	20.00%
RSVP - Local - Food & Clothing	6,000	6,000	1,745	4,255	6,000	0.00%	6,000	0.00%
RSVP - Local - Maint of Bldgs & Grounds	1,500	1,500	373	1,127	1,500	0.00%	1,500	0.00%
RSVP - Local - Vehicle Supplies	1,500	1,500	52	1,448	1,500	0.00%	1,500	0.00%
RSVP - Local - Equipment & Vehicle Parts	11,000	11,000	87	2,913	3,000	-72.73%	11,000	266.67%
TOTAL MATERIALS & SUPPLIES	27,500	27,500	3,352	21,148	24,500		25,500	
OTHER CHARGES:								
RSVP - Local - Training & Travel	3,000	3,000	60	2,940	3,000	0.00%	3,000	0.00%
TOTAL OTHER CHARGES	3,000	3,000	60	2,940	3,000		3,000	
TOTAL EXPENDITURES	182,255	182,255	67,089	100,639	167,728		174,495	

RETIRED SENIOR VOLUNTEER PROGRAM
LOCAL - VOLUNTEER
ACCOUNT NUMBER: 116-430271

Description	Current Year					Upcoming Year		
	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:								
OPERATING SERVICES:								
RSVP - Local-Vol - Employee Liaibility	1,200	1,200	-	-	-	-100.00%	-	0.00%
TOTAL OPERATING SERVICES	1,200	1,200	-	-	-		-	
OTHER CHARGES:								
RSVP - Local-Vol - Training & Travel	2,500	2,500	-	2,500	2,500	0.00%	2,500	0.00%
RSVP - Local-Vol - Recognition	12,000	12,000	14,845	155	15,000	25.00%	12,000	-20.00%
TOTAL OTHER CHARGES	14,500	14,500	14,845	2,655	17,500		14,500	
TOTAL EXPENDITURES	15,700	15,700	14,845	2,655	17,500		14,500	

FIRE PROTECTION FUND

FUND NUMBER: 118

Description	Current Year					Upcoming Year		
	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
FUND BALANCE	-	-			-		-	
REVENUES:								
Ad Valorem Taxes	1,760,000	1,760,000	1,836,878	2,176	1,839,054	4.49%	1,795,000	-2.40%
General Sales Tax - 1/8%	1,824,510	1,824,510	780,664	1,196,304	1,976,968	8.36%	2,036,473	3.01%
2% Fire Insurance Rebate	150,000	150,000	208,520	-	208,520	39.01%	150,000	-28.06%
Interest Earnings	95	95	61	14	75	-21.05%	70	-6.67%
TOTAL REVENUES	3,734,605	3,734,605	2,826,123	1,198,494	4,024,617		3,981,543	
TOTAL MEANS OF FINANCING	3,734,605	3,734,605	2,826,123	1,198,494	4,024,617		3,981,543	
EXPENDITURES:								
OPERATING SERVICES:								
Fire Prot - Professional Services	1,000	1,000	-	1,000	1,000	0.00%	1,000	0.00%
TOTAL OPERATING SERVICES	1,000	1,000	-	1,000	1,000		1,000	
INTERGOVERNMENTAL:								
Fire Prot - Misc Ret Sys/Ded	65,000	65,000	61,511	-	61,511	-5.37%	66,000	7.30%
Fire Prot - Cost of Ad Valorem Tax Coll.	1,500	1,500	-	1,500	1,500	0.00%	1,500	0.00%
Fire Prot - Cost of Sales Tax Coll.	22,664	22,664	-	28,833	28,833	27.22%	29,307	1.64%
Fire Prot - Grants	1,814,931	1,814,931	1,498,974	450,831	1,949,805	7.43%	1,842,263	-5.52%
Fire Prot - Miscellaneous	1,756,635	1,756,635	613,188	1,295,905	1,909,093	8.68%	1,970,248	3.20%
TOTAL INTERGOVERNMENTAL	3,660,730	3,660,730	2,173,673	1,777,069	3,950,742		3,909,318	
TRANSFERS:								
Transfer to General Fund - Indirect Cost	5,000	5,000	-	5,000	5,000	0.00%	5,000	0.00%
Transfer to 1/8% Sinking	67,875	67,875	34,281	33,594	67,875	0.00%	66,225	-2.43%
TOTAL TRANSFERS	72,875	72,875	34,281	38,594	72,875		71,225	
TOTAL EXPENDITURES	3,734,605	3,734,605	2,207,954	1,816,663	4,024,617		3,981,543	
EXCESS (DEFICIENCY) OF CURRENT REVENUES OVER EXPENDITURES	-	-			-		-	
EXCESS (DEFICIENCY) OF MEANS OF FINANCING OVER EXPENDITURES	-	-			-		-	

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

FUND NUMBER: 120

Description	Current Year					Upcoming Year		
	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
FUND BALANCE	-	-			-		-	
REVENUES:								
Ad Valorem Taxes	1,140,000	1,140,000	1,188,565	1,408	1,189,973	4.38%	1,160,000	-2.52%
Interest Earnings	200	200	21	4	25	-87.50%	20	-20.00%
TOTAL REVENUES	1,140,200	1,140,200	1,188,586	1,412	1,189,998		1,160,020	
TOTAL MEANS OF FINANCING	1,140,200	1,140,200	1,188,586	1,412	1,189,998		1,160,020	
EXPENDITURES:								
INTERGOVERNMENTAL:								
Comm - Retirement System Deduction	42,000	42,000	39,801	1	39,802	-5.23%	43,000	8.03%
Comm - Cost of Ad Valorem Tax Coll.	1,000	1,000	-	1,000	1,000	0.00%	1,000	0.00%
TOTAL INTERGOVERNMENTAL	43,000	43,000	39,801	1,001	40,802		44,000	
TRANSFERS:								
Transfer to General Fund - Indirect Cost	1,000	1,000	-	1,000	1,000	0.00%	1,000	0.00%
Transfer to Communications District	1,096,200	1,096,200	864,000	284,196	1,148,196	4.74%	1,115,020	-2.89%
TOTAL TRANSFERS	1,097,200	1,097,200	864,000	285,196	1,149,196		1,116,020	
TOTAL EXPENDITURES	1,140,200	1,140,200	903,801	286,197	1,189,998		1,160,020	
EXCESS (DEFICIENCY) OF CURRENT REVENUES OVER EXPENDITURES	-	-			-		-	
EXCESS (DEFICIENCY) OF MEANS OF FINANCING OVER EXPENDITURES	-	-			-		-	

HEALTH UNIT

FUND NUMBER: 122

Description	Current Year					Upcoming Year		
	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
FUND BALANCE	-	-			-		-	
REVENUES:								
Ad Valorem	735,000	735,000	768,365	910	769,275	4.66%	750,000	-2.51%
Interest Earnings	20	20	8	2	10	-50.00%	10	0.00%
TOTAL REVENUES	735,020	735,020	768,373	912	769,285		750,010	
TOTAL MEANS OF FINANCING	735,020	735,020	768,373	912	769,285		750,010	
EXPENDITURES:								
OPERATING SERVICES:								
Health Unit - Printing, Duplication	500	500	-	-	-	-100.00%	-	0.00%
Health Unit - Contractual Services	7,000	7,000	-	-	-	-100.00%	-	0.00%
Health Unit - Property Insurance	33,465	33,465	9,014	13,224	22,238	-33.55%	23,500	5.67%
Health Unit - Employee Liability	155	155	49	138	187	20.65%	200	6.95%
Health Unit - General Liability	180	180	56	159	215	19.44%	250	16.28%
TOTAL OPERATING SERVICES	41,300	41,300	9,119	13,521	22,640		23,950	
MATERIALS & SUPPLIES:								
Health Unit - Maint of Buildings & Grounds	1,500	1,500	-	-	-	-100.00%	-	0.00%
TOTAL MATERIALS & SUPPLIES	1,500	1,500	-	-	-		-	
INTERGOVERNMENTAL:								
Health Unit - Retirement Sys Deduction	27,000	27,000	25,730	-	25,730	-4.70%	28,000	8.82%
Health Unit - Cost of Ad Valorem Tax Coll.	1,000	1,000	-	1,000	1,000	0.00%	1,000	0.00%
Health Unit - Grants	30,600	30,600	15,300	15,300	30,600	0.00%	30,600	0.00%
TOTAL INTERGOVERNMENTAL	58,600	58,600	41,030	16,300	57,330		59,600	
TRANSFERS:								
Transfer to General Fund - Indirect Cost	30,000	30,000	-	10,000	10,000	-66.67%	10,000	0.00%
Transfer to Health Unit Operating Fund	603,620	603,620	625,079	54,236	679,315	12.54%	656,460	-3.36%
TOTAL TRANSFERS	633,620	633,620	625,079	64,236	689,315		666,460	
TOTAL EXPENDITURES	735,020	735,020	675,228	94,057	769,285		750,010	
EXCESS (DEFICIENCY) OF CURRENT REVENUES OVER EXPENDITURES	-	-			-		-	
EXCESS (DEFICIENCY) OF MEANS OF FINANCING OVER EXPENDITURES	-	-			-		-	

DEBT SERVICE FUNDS

SUMMARY STATEMENT

Description	Current Year					Upcoming Year		
	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
FUND BALANCE	4,634,579	4,634,579			4,474,558		4,851,824	
CURRENT YEAR REVENUES	3,699,261	3,699,261	3,461,738	370,738	3,832,476	3.60%	3,294,911	-14.03%
TOTAL MEANS OF FINANCING	8,333,840	8,333,840			8,307,034		8,146,735	
EXPENDITURES:								
OPERATING SERVICES	605	605	154	156	310	-48.76%	310	0.00%
DEBT SERVICE	3,328,936	3,328,936	2,820,129	525,043	3,345,172	0.49%	3,507,169	4.84%
INTERGOVERNMENTAL	112,500	112,500	94,427	12,602	107,029	-4.86%	97,500	-8.90%
TRANSFERS	1,396	1,396	6	2,693	2,699	93.34%	1,868	-30.79%
TOTAL EXPENDITURES	3,443,437	3,443,437	2,914,716	540,494	3,455,210		3,606,847	
EXCESS (DEFICIENCY) OF CURRENT REVENUES OVER EXPENDITURES	255,824	255,824			377,266		(311,936)	
EXCESS (DEFICIENCY) OF MEANS OF FINANCING OVER EXPENDITURES	4,890,403	4,890,403			4,851,824		4,539,888	

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

FUND NUMBER: 203

Description	Current Year					Upcoming Year		
	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	Projected Actual vs Proposed
FUND BALANCE	28,713	28,713			28,499		27,828	
REVENUES:								
Interest Earnings	30	30	2	3	5	-83.33%	5	0.00%
Transfer from Fire M & O	68,443	68,443	34,281	34,189	68,470	0.04%	66,820	-2.41%
Transfer from 1/8% Reserve	90	90	-	17	17	-81.11%	18	5.88%
TOTAL REVENUES	68,563	68,563	34,283	34,209	68,492		66,843	
TOTAL MEANS OF FINANCING	97,276	97,276			96,991		94,671	
EXPENDITURES:								
DEBT SERVICE:								
Debt Service - Bond Principal	30,000	30,000	-	30,000	30,000	0.00%	30,000	0.00%
Debt Service - Bond Interest	38,563	38,563	19,281	19,282	38,563	0.00%	36,913	-4.28%
Debt Service - Fiscal Paying Agent	500	500	-	500	500	0.00%	500	0.00%
TOTAL DEBT SERVICE	69,063	69,063	19,281	49,782	69,063		67,413	
TRANSFERS:								
Transfer to General Fund - Indirect Cost	100	100	-	100	100	0.00%	100	0.00%
TOTAL TRANSFERS	100	100	-	100	100		100	
TOTAL EXPENDITURES	69,163	69,163	19,281	49,882	69,163		67,513	
EXCESS (DEFICIENCY) OF CURRENT REVENUES OVER EXPENDITURES	(600)	(600)			(671)		(670)	
EXCESS (DEFICIENCY) OF MEANS OF FINANCING OVER EXPENDITURES	28,113	28,113			27,828		27,158	

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

FUND NUMBER: 204

Description	Current Year					Upcoming Year		
	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
FUND BALANCE	89,282	89,282			89,282		89,282	
REVENUES:								
Interest Earnings	90	90	8	9	17	-81.11%	18	5.88%
TOTAL REVENUES	90	90	8	9	17		18	
TOTAL MEANS OF FINANCING	89,372	89,372			89,299		89,300	
EXPENDITURES:								
TRANSFERS:								
Transfer to 1/8% PIST Sinking	90	90	-	17	17	-81.11%	18	5.88%
TOTAL TRANSFERS	90	90	-	17	17		18	
TOTAL EXPENDITURES	90	90	-	17	17		18	
EXCESS (DEFICIENCY) OF CURRENT REVENUES OVER EXPENDITURES	-	-			-		-	
EXCESS (DEFICIENCY) OF MEANS OF FINANCING OVER EXPENDITURES	89,282	89,282			89,282		89,282	

1/2% PUBLIC IMP. SALES TAX BOND SINKING

FUND NUMBER: 206

Description	Current Year					Upcoming Year		
	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
FUND BALANCE	197,618	197,618			60,303		69,180	
REVENUES:								
General Sales Tax (1/2%)	360,147	360,147	180,548	179,803	360,351	0.06%	361,091	0.21%
Interest Earnings	160	160	18	12	30	-81.25%	25	-16.67%
Transfer from 1/2% PIST Reserve	906	906	-	832	832	-8.17%	-	-100.00%
TOTAL REVENUES	361,213	361,213	180,566	180,647	361,213		361,116	
TOTAL MEANS OF FINANCING	558,831	558,831			421,516		430,296	
EXPENDITURES:								
OPERATING SERVICES:								
Debt Service - Professional Services	105	105	52	53	105	0.00%	105	0.00%
TOTAL OPERATING SERVICES	105	105	52	53	105		105	
DEBT SERVICE:								
Debt Service - Bond Principal	308,000	308,000	-	308,000	308,000	0.00%	311,000	0.97%
Debt Service - Bond Interest	27,945	27,945	17,684	26,547	44,231	58.28%	50,170	13.43%
TOTAL DEBT SERVICE	335,945	335,945	17,684	334,547	352,231		361,170	
TOTAL EXPENDITURES	336,050	336,050	17,736	334,600	352,336		361,275	
EXCESS (DEFICIENCY) OF CURRENT REVENUES OVER EXPENDITURES	25,163	25,163			8,877		(159)	
EXCESS (DEFICIENCY) OF MEANS OF FINANCING OVER EXPENDITURES	222,781	222,781			69,180		69,021	

SEWER GENERAL OBLIGATION BOND SINKING

FUND NUMBER: 207

Description	Current Year					Upcoming Year		
	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
FUND BALANCE	3,818,539	3,818,539			3,821,766		4,189,172	
REVENUES:								
Ad Valorem Taxes	2,990,000	2,990,000	3,111,455	13,800	3,125,255	4.52%	2,585,000	-17.29%
Interest Earnings	5,000	5,000	(622)	2,652	2,030	-59.40%	830	-59.11%
TOTAL REVENUES	2,995,000	2,995,000	3,110,833	16,452	3,127,285		2,585,830	
TOTAL MEANS OF FINANCING	6,813,539	6,813,539			6,949,051		6,775,002	
EXPENDITURES:								
OPERATING SERVICES:								
Debt Service - Professional Services	100	100	50	50	100	0.00%	100	0.00%
TOTAL OPERATING SERVICES	100	100	50	50	100		100	
DEBT SERVICE:								
Debt Service - Bond Principal	2,375,000	2,375,000	2,375,000	-	2,375,000	0.00%	2,595,000	9.26%
Debt Service - Bond Interest	277,500	277,500	162,500	115,000	277,500	0.00%	206,126	-25.72%
Debt Service - Fiscal Paying Agent	600	600	250	-	250	-58.33%	600	140.00%
TOTAL DEBT SERVICE	2,653,100	2,653,100	2,537,750	115,000	2,652,750		2,801,726	
INTERGOVERNMENTAL:								
Debt Service - Ad Val Tax Ded - Sheriff	110,000	110,000	94,427	10,102	104,529	-4.97%	95,000	-9.12%
Debt Service - Cost of Ad Valorem Tax Coll.	2,500	2,500	-	2,500	2,500	0.00%	2,500	0.00%
TOTAL INTERGOVERNMENTAL	112,500	112,500	94,427	12,602	107,029		97,500	
TOTAL EXPENDITURES	2,765,700	2,765,700	2,632,227	127,652	2,759,879		2,899,326	
EXCESS (DEFICIENCY) OF CURRENT REVENUES OVER EXPENDITURES	229,300	229,300			367,406		(313,496)	
EXCESS (DEFICIENCY) OF MEANS OF FINANCING OVER EXPENDITURES	4,047,839	4,047,839			4,189,172		3,875,676	

3/8% PUBLIC IMP. SALES TAX BOND SINKING

FUND NUMBER: 208

Description	Current Year					Upcoming Year		
	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
FUND BALANCE	138,425	138,425			112,706		115,192	
REVENUES:								
General Sales Tax (3/8%)	273,920	273,920	135,414	138,280	273,694	-0.08%	279,329	2.06%
Interest Earnings	175	175	17	8	25	-85.71%	25	0.00%
TOTAL REVENUES	274,095	274,095	135,431	138,288	273,719		279,354	
TOTAL MEANS OF FINANCING	412,520	412,520			386,425		394,546	
EXPENDITURES:								
OPERATING SERVICES:								
Debt Service - Professional Services	400	400	52	53	105	-73.75%	105	0.00%
TOTAL OPERATING SERVICES	400	400	52	53	105		105	
DEBT SERVICE:								
Debt Service - Bond Principal	220,000	220,000	220,000	-	220,000	0.00%	230,000	4.55%
Debt Service - Bond Interest	50,828	50,828	25,414	25,414	50,828	0.00%	46,560	-8.40%
Debt Service - Paying Agent Fees	-	-	-	300	300	100.00%	300	0.00%
TOTAL DEBT SERVICE	270,828	270,828	245,414	25,714	271,128		276,860	
TOTAL EXPENDITURES	271,228	271,228	245,466	25,767	271,233		276,965	
EXCESS (DEFICIENCY) OF CURRENT REVENUES OVER EXPENDITURES	2,867	2,867			2,486		2,389	
EXCESS (DEFICIENCY) OF MEANS OF FINANCING OVER EXPENDITURES	141,292	141,292			115,192		117,581	

1/2% PUBLIC IMP. SALES TAX BOND RESERVE

FUND NUMBER: 209

Description	Current Year					Upcoming Year		
	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
FUND BALANCE	362,002	362,002			362,002		361,170	
REVENUES:								
Interest Earnings	300	300	617	1,133	1,750	483.33%	1,750	0.00%
TOTAL REVENUES	300	300	617	1,133	1,750		1,750	
TOTAL MEANS OF FINANCING	362,302	362,302			363,752		362,920	
EXPENDITURES:								
TRANSFERS:								
Transfer to General Fund	300	300	6	1,744	1,750	483.33%	1,750	0.00%
Transfer to 1/2% P/I S/T Sinking Bond	906	906	-	832	832	-8.17%	-	-100.00%
TOTAL TRANSFERS	1,206	1,206	6	2,576	2,582		1,750	
TOTAL EXPENDITURES	1,206	1,206	6	2,576	2,582		1,750	
EXCESS (DEFICIENCY) OF CURRENT REVENUES OVER EXPENDITURES	(906)	(906)			(832)		-	
EXCESS (DEFICIENCY) OF MEANS OF FINANCING OVER EXPENDITURES	361,096	361,096			361,170		361,170	

CAPITAL PROJECTS FUNDS

SUMMARY STATEMENT

Description	Current Year					Upcoming Year		
	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
FUND BALANCE	3,269,773	3,269,773			4,033,838		4,294,307	
CURRENT YEAR REVENUES	24,400,309	34,579,659	860,534	9,462,595	11,209,874	-67.58%	25,678,830	129.07%
TOTAL MEANS OF FINANCING	27,670,082	37,849,432			15,243,712		29,973,137	
EXPENDITURES:								
CAPITAL OUTLAY	26,075,921	36,255,271	1,924,670	9,022,235	10,946,905	-69.81%	29,617,505	170.56%
TRANSFERS	2,500	2,500	-	2,500	2,500	0.00%	2,500	0.00%
TOTAL EXPENDITURES	26,078,421	36,257,771	1,924,670	9,024,735	10,949,405		29,620,005	
EXCESS (DEFICIENCY) OF CURRENT REVENUES OVER EXPENDITURES	(1,678,112)	(1,678,112)			260,469		(3,941,175)	
EXCESS (DEFICIENCY) OF MEANS OF FINANCING OVER EXPENDITURES	1,591,661	1,591,661			4,294,307		353,132	

RECREATION FACILITIES CONSTRUCTION

FUND NUMBER: 302

Description	Current Year					Upcoming Year		
	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
FUND BALANCE	577,255	577,255			572,593		572,968	
REVENUES:								
Interest Earnings	240	240	345	30	375	56.25%	240	-36.00%
TOTAL REVENUES	240	240	345	30	375		240	
TOTAL MEANS OF FINANCING	577,495	577,495			572,968		573,208	
EXPENDITURES:								
CAPITAL OUTLAY:								
Recreation - Imp other than Buildings	575,500	575,500	-	-	-	-100.00%	571,500	100.00%
TOTAL CAPITAL OUTLAY	575,500	575,500	-	-	-		571,500	
TOTAL EXPENDITURES	575,500	575,500	-	-	-		571,500	
EXCESS (DEFICIENCY) OF CURRENT REVENUES OVER EXPENDITURES	(575,260)	(575,260)			375		(571,260)	
EXCESS (DEFICIENCY) OF MEANS OF FINANCING OVER EXPENDITURES	1,995	1,995			572,968		1,708	

RECREATION FACILITIES CONSTRUCTION

FUND NUMBER: 302

**NARRATIVE EXPLANATION OF CAPITAL OUTLAY
FOR REQUESTED YEAR 2015**

CAPITAL OUTLAY:	AMOUNT	DETAILED DESCRIPTION	Sub-total
Improvements other than Buildings	\$ 571,500	Bayou Gauche Park Improvements	\$ 53,000
		Boutte Park Improvements	140,000
		Hahnville Park Improvements	57,500
		Destrehan Park Improvements	69,500
		St. Rose Park Improvements	200,000
		Norco Park Improvement	51,500

Grand Total Requested: \$ 571,500

WEST BANK HURRICANE PROTECTION LEVEE

FUND NUMBER: 310

Description	Current Year					Upcoming Year		
	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
FUND BALANCE	1,806,677	1,806,677			2,573,931		3,368,495	
REVENUES:								
Office of Coastal Protection & Restoration	1,487,627	10,419,894	180,375	2,239,519	2,419,894	-76.78%	8,000,000	230.59%
Facility Plan & Control	1,025,000	1,015,000	128,255	-	1,015,000	0.00%	-	-100.00%
Dept. of Transportation & Development	2,181,306	3,260,916	550,773	2,358,060	2,908,833	-10.80%	1,458,803	-49.85%
Interest Earnings	1,060	1,060	167	893	1,060	0.00%	1,060	0.00%
Transfer from General Fund	19,703,436	19,703,436	-	4,685,789	4,685,789	-76.22%	16,217,647	246.10%
TOTAL REVENUES	24,398,429	34,400,306	859,570	9,284,261	11,030,576		25,677,510	
TOTAL MEANS OF FINANCING	26,205,106	36,206,983			13,604,507		29,046,005	
EXPENDITURES:								
CAPITAL OUTLAY:								
Drainage - Acquisition of Land	-	407,500	-	407,500	407,500	0.00%	-	-100.00%
Drainage - Improvements other than Bldgs	22,827,639	31,748,084	797,631	6,202,369	7,000,000	-77.95%	27,896,005	298.51%
Drainage - Other Fees	2,154,580	2,828,512	1,031,424	1,797,088	2,828,512	0.00%	1,150,000	-59.34%
TOTAL CAPITAL OUTLAY	24,982,219	34,984,096	1,829,055	8,406,957	10,236,012		29,046,005	
TOTAL EXPENDITURES	24,982,219	34,984,096	1,829,055	8,406,957	10,236,012		29,046,005	
EXCESS (DEFICIENCY) OF CURRENT REVENUES OVER EXPENDITURES	(583,790)	(583,790)			794,564		(3,368,495)	
EXCESS (DEFICIENCY) OF MEANS OF FINANCING OVER EXPENDITURES	1,222,887	1,222,887			3,368,495		-	

WESTBANK HURRICANE PROTECTION LEVEE

FUND NUMBER: 310

NARRATIVE EXPLANATION OF CAPITAL OUTLAY FOR REQUESTED YEAR 2015

CAPITAL OUTLAY:		AMOUNT	DETAILED DESCRIPTION	Sub-total
Improvements other than Buildings	\$	27,896,005	West Bank Hurricane Protection Levee	
Other Fees	\$	1,150,000	West Bank Hurricane Protection Levee	

Grand Total Requested:

\$ 29,046,005

LCDBG PUBLIC FACILITIES CONSTRUCTION

FUND NUMBER: 313

Description	Current Year					Upcoming Year		
	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
FUND BALANCE	-	-			-		-	
REVENUES:								
LCDBG Grant (Sewer)	-	171,248	-	171,248	171,248	0.00%	-	-100.00%
LCDBG Grant (Govt Bldg)	-	6,225	-	6,225	6,225	0.00%	-	-100.00%
TOTAL REVENUES	-	177,473	-	177,473	177,473		-	
TOTAL MEANS OF FINANCING	-	177,473			177,473		-	
EXPENDITURES:								
CAPITAL OUTLAY:								
LCDBG - Govt Bldg - Other Fees	-	6,225	-	6,225	6,225	0.00%	-	-100.00%
LCDBG - Sewer - Imp. Other than Bldgs.	-	171,248	80,397	90,851	171,248	0.00%	-	-100.00%
TOTAL CAPITAL OUTLAY	-	177,473	80,397	97,076	177,473		-	
TOTAL EXPENDITURES	-	177,473	80,397	97,076	177,473		-	
EXCESS (DEFICIENCY) OF CURRENT REVENUES OVER EXPENDITURES	-	-			-		-	
EXCESS (DEFICIENCY) OF MEANS OF FINANCING OVER EXPENDITURES	-	-			-		-	

FRONT FOOT ASSESSMENT CAPITAL PROJECTS

FUND NUMBER: 316

Description	Current Year					Upcoming Year		
	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
FUND BALANCE	885,841	885,841			887,314		352,844	
REVENUES:								
Interest Earnings	1,640	1,640	619	831	1,450	-11.59%	1,080	-25.52%
TOTAL REVENUES	1,640	1,640	619	831	1,450		1,080	
TOTAL MEANS OF FINANCING	887,481	887,481			888,764		353,924	
EXPENDITURES:								
CAPITAL OUTLAY:								
Paved Streets - Improv. Other than Bldgs	513,869	513,869	-	513,869	513,869	0.00%	-	-100.00%
Paved Streets - Architect/Engineering Fees	4,333	4,333	15,218	-	15,218	251.21%	-	-100.00%
Paved Streets - Other Fees	-	-	-	4,333	4,333	100.00%	-	-100.00%
TOTAL CAPITAL OUTLAY	518,202	518,202	15,218	518,202	533,420		-	
TRANSFERS:								
GF Indirect Cost Allocation	2,500	2,500	-	2,500	2,500	0.00%	2,500	0.00%
TOTAL TRANSFERS	2,500	2,500	-	2,500	2,500		2,500	
TOTAL EXPENDITURES	520,702	520,702	15,218	520,702	535,920		2,500	
EXCESS (DEFICIENCY) OF CURRENT REVENUES OVER EXPENDITURES	(519,062)	(519,062)			(534,470)		(1,420)	
EXCESS (DEFICIENCY) OF MEANS OF FINANCING OVER EXPENDITURES	366,779	366,779			352,844		351,424	

ST. CHARLES PARISH

PROPRIETARY FUNDS

CONSOLIDATED OPERATING AND CAPITAL BUDGET SUMMARY STATEMENT FISCAL YEAR ENDING DECEMBER 31, 2013

Description	Current Year					Upcoming Year		
	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
BEGINNING NET ASSETS:								
Invested in Capital Assets, Net of Debt	98,715,784	98,715,784			103,607,176		98,734,129	
Restricted for Debt Service	2,765,680	2,765,680			2,857,886		2,757,880	
Restricted for Capital Projects	5,150,910	5,150,910			6,366,278		4,840,267	
Unrestricted	6,099,916	6,099,916			777,476		2,166,592	
CURRENT YEAR REVENUES	24,213,647	24,213,647	9,611,047	13,435,697	23,046,744	-4.82%	24,835,269	7.76%
EXPENDITURES:								
PERSONAL SERVICES	9,707,275	9,707,275	4,475,271	5,136,684	9,611,955	-0.98%	10,018,115	4.23%
OPERATING SERVICES	7,985,252	7,985,252	3,004,982	4,938,829	7,943,811	-0.52%	8,163,072	2.76%
MATERIALS & SUPPLIES	2,594,447	2,594,447	1,159,025	1,426,722	2,585,747	-0.34%	2,598,659	0.50%
OTHER CHARGES	6,191,972	6,191,972	23,831	6,345,412	6,369,243	2.86%	6,406,954	0.59%
DEBT SERVICE	1,290,775	1,290,775	-	1,264,533	1,264,533	-2.03%	1,217,586	-3.71%
INTERGOVERNMENTAL	372,000	372,000	99,940	265,463	365,403	-1.77%	367,000	0.44%
TRANSFERS	16,000	16,000	-	16,000	16,000	0.00%	16,000	0.00%
TOTAL EXPENDITURES	28,157,721	28,157,721	8,763,049	19,393,643	28,156,692		28,787,386	
EXCESS (DEFICIENCY) OF CURRENT REVENUES OVER EXPENDITURES	(3,944,074)	(3,944,074)			(5,109,948)		(3,952,117)	
CAPITAL CONTRIBUTIONS	-	-			-		-	
CHANGES IN NET ASSETS	(3,944,074)	(3,944,074)			(5,109,948)		(3,952,117)	
ENDING NET ASSETS:								
Invested in Capital Assets, Net of Debt	100,091,566	100,091,566			98,734,129		99,239,000	
Restricted for Debt Service	2,762,080	2,762,080			2,757,880		2,762,080	
Restricted for Capital Projects	4,542,291	4,542,291			4,840,267		4,912,767	
Unrestricted	1,392,279	1,392,279			2,166,592		(2,367,096)	

WASTEWATER FUND

FUND NUMBER: 401

Description	Current Year					Upcoming Year		
	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
BEGINNING NET ASSETS:								
Invested in Capital Assets, Net of Debt	66,443,640	66,443,640			70,435,355		65,244,257	
Restricted for Debt Service	667,642	667,642			742,748		636,942	
Restricted for Capital Projects	2,724,240	2,724,240			3,763,393		2,922,216	
Unrestricted	1,997,185	1,997,185			(2,044,856)		860,442	
REVENUES:								
DEQ Bond Proceeds	1,520,027	1,520,027	-	737,404	737,404	100.00%	1,128,707	53.06%
Sewerage Charges	8,000,000	8,000,000	2,695,833	5,404,167	8,100,000	1.25%	8,200,000	1.23%
Non-Domestic Sewer Charges	250,000	250,000	-	-	-	0.00%	250,000	100.00%
Connection Charges	121,935	121,935	19,825	100,175	120,000	-1.59%	120,000	0.00%
Inspection Fees	3,500	3,500	1,250	1,250	2,500	-28.57%	2,500	0.00%
Interest Earnings	2,335	2,335	(314)	4,314	4,000	71.31%	2,800	-30.00%
Rents/Leases	3,000	3,000	-	3,000	3,000	0.00%	3,000	0.00%
Transfer from General Fund	-	-	-	-	-	0.00%	1,000,000	100.00%
TOTAL REVENUES	9,900,797	9,900,797	2,716,594	6,250,310	8,966,904		10,707,007	
EXPENDITURES:								
PERSONAL SERVICES	4,565,145	4,565,145	2,065,334	2,455,556	4,520,890	-0.97%	4,674,550	3.40%
OPERATING SERVICES	2,591,627	2,591,627	875,026	1,608,914	2,483,940	-4.16%	2,582,933	3.99%
MATERIALS & SUPPLIES	1,167,950	1,167,950	485,562	688,538	1,174,100	0.53%	1,176,775	0.23%
OTHER CHARGES	4,206,088	4,206,088	11,307	3,773,052	3,784,359	-10.03%	3,817,070	0.86%
DEBT SERVICE	17,995	17,995	-	17,995	17,995	0.00%	6,048	-66.39%
INTERGOVERNMENTAL	225,000	225,000	91,022	127,381	218,403	-2.93%	220,000	0.73%
TOTAL EXPENDITURES	12,773,805	12,773,805	3,528,251	8,671,436	12,199,687		12,477,376	
EXCESS (DEFICIENCY) OF CURRENT REVENUES OVER EXPENDITURES	(2,873,008)	(2,873,008)			(3,232,783)		(1,770,369)	
CAPITAL CONTRIBUTIONS	-	-			-		-	
CHANGES IN NET ASSETS	(2,873,008)	(2,873,008)			(3,232,783)		(1,770,369)	
ENDING NET ASSETS:								
Invested in Capital Assets, Net of Debt	67,017,613	67,017,613			65,244,257		65,408,577	
Restricted for Debt Service	667,642	667,642			636,942		636,942	
Restricted for Capital Projects	2,724,240	2,724,240			2,922,216		2,922,216	
Unrestricted	(1,449,796)	(1,449,796)			860,442		(1,074,247)	

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

Description	Current Year					Upcoming Year		
	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:								
PERSONAL SERVICES:								
Wastewater/Admin-Salaries	221,000	221,000	104,695	121,305	226,000	2.26%	235,000	3.98%
Wastewater/Admin-FICA	200	200	49	101	150	-25.00%	400	166.67%
Wastewater/Admin-Retirement	35,000	35,000	16,626	18,574	35,200	0.57%	33,500	-4.83%
Wastewater/Admin-Health/Life Insurance	45,000	45,000	20,247	20,753	41,000	-8.89%	46,000	12.20%
Wastewater/Admin-Workers Compensation	1,500	1,500	607	743	1,350	-10.00%	1,400	3.70%
Wastewater/Admin-Unemployment	550	550	131	149	280	-49.09%	300	7.14%
Wastewater/Admin-Medicare	3,200	3,200	1,474	1,726	3,200	0.00%	3,500	9.38%
Wastewater/Admin-Disability	900	900	445	355	800	-11.11%	850	6.25%
Wastewater/Admin-Post-Emp. Health Care	68,640	68,640	44,313	50,687	95,000	38.40%	120,000	26.32%
Wastewater/Admin-Deferred Compensation	5,100	5,100	3,374	4,626	8,000	56.86%	9,000	12.50%
Wastewater/Admin-Dental Insurance	360	360	181	219	400	11.11%	500	25.00%
Wastewater/Admin-OPEB Contribution	-	-	-	5,800	5,800	100.00%	5,700	-1.72%
Wastewater/Admin-Miscellaneous	500	500	89	411	500	0.00%	500	0.00%
TOTAL PERSONAL SERVICES	381,950	381,950	192,231	225,449	417,680		456,650	
OPERATING SERVICES:								
Wastewater/Admin-Ads, Dues & Subscriptior	2,000	2,000	429	1,342	1,771	-11.45%	1,783	0.68%
Wastewater/Admin-Printing	400	400	344	106	450	12.50%	450	0.00%
Wastewater/Admin-Postage	650	650	854	346	1,200	84.62%	1,000	-16.67%
Wastewater/Admin-Telephone	2,000	2,000	623	697	1,320	-34.00%	1,320	0.00%
Wastewater/Admin-Maint of Property & Equi	5,000	5,000	1,582	3,418	5,000	0.00%	5,000	0.00%
Wastewater/Admin-Contractual Services	12,000	12,000	7,234	6,526	13,760	14.67%	13,760	0.00%
Wastewater/Admin-Professional Services	23,000	23,000	103	20,601	20,704	-9.98%	20,704	0.00%
Wastewater/Admin-Property Insurance	37,302	37,302	9,761	17,430	27,191	-27.11%	28,700	5.55%
Wastewater/Admin-Automobile Insurance	3,808	3,808	1,209	2,414	3,623	-4.86%	3,850	6.27%
Wastewater/Admin-Employee Liability	3,228	3,228	1,025	1,927	2,952	-8.55%	3,150	6.71%
Wastewater/Admin-General Liability	3,692	3,692	1,172	2,219	3,391	-8.15%	3,600	6.16%
TOTAL OPERATING SERVICES	93,080	93,080	24,336	57,026	81,362		83,317	
MATERIALS & SUPPLIES:								
Wastewater/Admin-Office & Comm. Equip	6,000	6,000	2,242	4,258	6,500	8.33%	6,500	0.00%
Wastewater/Admin-Office Supplies	5,800	5,800	1,043	4,457	5,500	-5.17%	5,500	0.00%
Wastewater/Admin-Food & Clothing	1,500	1,500	343	1,257	1,600	6.67%	1,600	0.00%
Wastewater/Admin-Maint of Bldgs & Ground	800	800	15	485	500	-37.50%	500	0.00%
Wastewater/Admin-Vehicle Supplies	8,000	8,000	1,717	4,783	6,500	-18.75%	6,500	0.00%
Wastewater/Admin-Miscellaneous	1,500	1,500	41	1,459	1,500	0.00%	1,500	0.00%
Wastewater/Admin-Equipment & Vehicle Par	2,000	2,000	-	1,200	1,200	-40.00%	1,200	0.00%
TOTAL MATERIALS & SUPPLIES	25,600	25,600	5,401	17,899	23,300		23,300	

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

Description	Current Year					Upcoming Year		
	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES: (CONT.)								
OTHER CHARGES:								
Wastewater/Admin-Training & Travel	10,000	10,000	-	6,000	6,000	-40.00%	6,000	0.00%
Wastewater/Admin-Judgements & Damages	500	500	-	500	500	0.00%	500	0.00%
Wastewater/Admin-Official Fees	2,000	2,000	350	1,650	2,000	0.00%	2,000	0.00%
Wastewater/Admin-Depreciation	25,699	25,699	-	25,000	25,000	-2.72%	26,250	5.00%
Wastewater/Admin-Miscellaneous	57,000	57,000	-	57,000	57,000	0.00%	57,000	0.00%
TOTAL OTHER CHARGES	95,199	95,199	350	90,150	90,500		91,750	
DEBT SERVICE:								
Wastewater/Admin-Interest	17,995	17,995	-	17,995	17,995	0.00%	6,048	-66.39%
TOTAL DEBT SERVICE	17,995	17,995	-	17,995	17,995		6,048	
INTERGOVERNMENTAL:								
Wastewater/Admin-Intergovernmental Charge	225,000	225,000	91,022	127,381	218,403	-2.93%	220,000	0.73%
TOTAL INTERGOVERNMENTAL	225,000	225,000	91,022	127,381	218,403		220,000	
TOTAL EXPENDITURES	838,824	838,824	313,340	535,900	849,240		881,065	

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

Description	Current Year					Upcoming Year		
	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:								
PERSONAL SERVICES:								
Wastewater/C&M-Salaries	1,590,000	1,590,000	744,541	840,459	1,585,000	-0.31%	1,635,000	3.15%
Wastewater/C&M-FICA	500	500	101	99	200	100.00%	500	0.00%
Wastewater/C&M-Retirement	253,000	253,000	118,543	132,457	251,000	-0.79%	236,000	-5.98%
Wastewater/C&M-Health/Life Insurance	340,000	340,000	133,194	136,806	270,000	-20.59%	315,000	16.67%
Wastewater/C&M-Workers Compensation	133,000	133,000	54,114	60,886	115,000	-13.53%	120,000	4.35%
Wastewater/C&M-Unemployment	3,975	3,975	931	1,069	2,000	-49.69%	2,100	5.00%
Wastewater/C&M-Medicare	24,000	24,000	10,556	12,444	23,000	-4.17%	24,000	4.35%
Wastewater/C&M-Disability	6,000	6,000	2,543	2,357	4,900	-18.33%	5,100	4.08%
Wastewater/C&M-Deferred Compensation	30,000	30,000	11,613	11,387	23,000	-23.33%	24,000	4.35%
Wastewater/C&M-Dental Insurance	2,500	2,500	1,210	1,390	2,600	4.00%	3,000	4.35%
Wastewater/C&M-OPEB Contribution	-	-	-	41,500	41,500	100.00%	40,600	15.38%
Wastewater/C&M-Miscellaneous	4,000	4,000	1,756	2,244	4,000	0.00%	4,000	0.00%
TOTAL PERSONAL SERVICES	2,386,975	2,386,975	1,079,102	1,243,098	2,322,200		2,409,300	
OPERATING SERVICES:								
Wastewater/C&M-Ads, Dues & Subscriptions	1,500	1,500	148	1,282	1,430	-4.67%	1,455	1.75%
Wastewater/C&M-Printing	350	350	144	206	350	0.00%	350	0.00%
Wastewater/C&M-Utilities - Electric	475,000	475,000	159,707	240,293	400,000	-15.79%	440,000	10.00%
Wastewater/C&M-Utilities - Gas	100	100	36	64	100	0.00%	100	0.00%
Wastewater/C&M-Utilities - Water	4,000	4,000	847	2,653	3,500	-12.50%	3,500	0.00%
Wastewater/C&M-Postage	250	250	59	176	235	-6.00%	235	0.00%
Wastewater/C&M-Telephone	16,000	16,000	5,666	10,334	16,000	0.00%	16,000	0.00%
Wastewater/C&M-Rentals	120,682	120,682	5,873	124,363	130,236	7.92%	130,236	0.00%
Wastewater/C&M-Maint of Property & Equip	200,000	200,000	72,871	129,629	202,500	1.25%	212,625	5.00%
Wastewater/C&M-Contractual Services	194,800	194,800	66,841	109,960	176,801	-9.24%	176,801	0.00%
Wastewater/C&M-Professional Services	70,000	70,000	-	35,000	35,000	-50.00%	35,000	0.00%
Wastewater/C&M-Automobile Insurance	38,083	38,083	12,090	20,918	33,008	-13.33%	34,800	5.43%
Wastewater/C&M-Employee Liability	33,088	33,088	10,504	21,988	32,492	-1.80%	34,200	5.26%
Wastewater/C&M-General Liability	37,848	37,848	12,015	25,319	37,334	-1.36%	39,500	5.80%
TOTAL OPERATING SERVICES	1,191,701	1,191,701	346,801	722,185	1,068,986		1,124,802	

CONTINUED

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

Description	Current Year					Upcoming Year		
	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES: (CONT.)								
MATERIALS & SUPPLIES:								
Wastewater/C&M-Office & Comm. Equip.	24,500	24,500	7,618	9,882	17,500	-28.57%	17,500	0.00%
Wastewater/C&M-Office Supplies	3,800	3,800	909	3,091	4,000	5.26%	4,000	0.00%
Wastewater/C&M-Medical Supplies	550	550	292	258	550	0.00%	550	0.00%
Wastewater/C&M-Food & Clothing	10,000	10,000	7,533	4,467	12,000	20.00%	12,000	0.00%
Wastewater/C&M-Maint of Bldgs & Grounds	45,000	45,000	28,569	12,681	41,250	-8.33%	41,250	0.00%
Wastewater/C&M-Vehicle Supplies	145,000	145,000	48,125	91,875	140,000	-3.45%	140,000	0.00%
Wastewater/C&M-Miscellaneous	180,000	180,000	73,422	111,578	185,000	2.78%	185,000	0.00%
Wastewater/C&M-Shells/Sand/Dirt/Gravel	18,000	18,000	2,882	12,118	15,000	-16.67%	15,750	5.00%
Wastewater/C&M-Equipment & Vehicle Part	30,000	30,000	11,257	23,743	35,000	16.67%	35,000	0.00%
Wastewater/C&M-Asphalt & Filler	2,500	2,500	1,363	1,137	2,500	0.00%	2,500	0.00%
Wastewater/C&M-Misc. Materials	10,000	10,000	1,805	8,945	10,750	7.50%	10,750	0.00%
Wastewater/C&M-Tools & Equipment	50,000	50,000	13,334	31,666	45,000	-10.00%	47,250	5.00%
Wastewater/C&M-Small Pumps/Mech.	150,000	150,000	75,471	84,529	160,000	6.67%	160,000	0.00%
TOTAL MATERIALS & SUPPLIES	669,350	669,350	272,580	395,970	668,550		671,550	
OTHER CHARGES:								
Wastewater/C&M-Training & Travel	15,000	15,000	8,076	6,924	15,000	0.00%	15,000	0.00%
Wastewater/C&M-Judgements & Damages	2,000	2,000	-	2,000	2,000	0.00%	2,000	0.00%
Wastewater/C&M-Official Fees	1,250	1,250	376	1,124	1,500	20.00%	1,500	0.00%
Wastewater/C&M-Depreciation	2,531,389	2,531,389	-	2,407,077	2,407,077	-4.91%	2,407,077	0.00%
Wastewater/C&M-Loss on Deleted FA	1,250	1,250	-	1,350	1,350	8.00%	1,350	0.00%
TOTAL OTHER CHARGES	2,550,889	2,550,889	8,452	2,418,475	2,426,927		2,426,927	
TOTAL EXPENDITURES	6,798,915	6,798,915	1,706,935	4,779,728	6,486,663		6,632,579	

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

Description	Current Year					Upcoming Year		
	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:								
PERSONAL SERVICES:								
Wastewater/Trmt-Salaries	1,247,000	1,247,000	563,744	687,256	1,251,000	0.32%	1,260,000	0.72%
Wastewater/Trmt-Retirement	200,000	200,000	90,138	102,862	193,000	-3.50%	183,000	-5.18%
Wastewater/Trmt-Health/Life Insurance	190,000	190,000	76,457	88,543	165,000	-13.16%	186,000	12.73%
Wastewater/Trmt-Workers Compensation	101,000	101,000	39,707	45,293	85,000	-15.84%	90,000	5.88%
Wastewater/Trmt-Unemployment	3,120	3,120	705	795	1,500	-51.92%	1,600	6.67%
Wastewater/Trmt-Medicare	18,500	18,500	8,021	9,479	17,500	-5.41%	18,500	5.71%
Wastewater/Trmt-Disability	4,100	4,100	1,816	1,784	3,600	-12.20%	3,500	-2.78%
Wastewater/Trmt-Deferred Compensation	30,000	30,000	12,133	17,867	30,000	0.00%	32,000	6.67%
Wastewater/Trmt-Dental Insurance	1,500	1,500	690	720	1,410	-6.00%	1,500	6.38%
Wastewater/Trmt-OPEB Contribution	-	-	-	32,000	32,000	100.00%	31,500	-1.56%
Wastewater/Trmt-Miscellaneous	1,000	1,000	590	410	1,000	0.00%	1,000	0.00%
TOTAL PERSONAL SERVICES	1,796,220	1,796,220	794,001	987,009	1,781,010		1,808,600	
OPERATING SERVICES:								
Wastewater/Trmt-Ads, Dues & Subscriptions	900	900	-	900	900	0.00%	900	0.00%
Wastewater/Trmt-Printing	550	550	-	500	500	-9.09%	500	0.00%
Wastewater/Trmt-Utilities - Electric	562,000	562,000	242,336	349,664	592,000	5.34%	621,600	5.00%
Wastewater/Trmt-Utilities - Gas	100	100	-	100	100	0.00%	100	0.00%
Wastewater/Trmt-Utilities - Water	3,500	3,500	178	2,322	2,500	-28.57%	2,500	0.00%
Wastewater/Trmt-Telephone	26,000	26,000	12,472	17,528	30,000	15.38%	30,000	0.00%
Wastewater/Trmt-Rentals	74,500	74,500	20,771	74,585	95,356	27.99%	95,356	0.00%
Wastewater/Trmt-Maint of Property & Equip	311,132	311,132	137,183	176,545	313,728	0.83%	319,300	1.78%
Wastewater/Trmt-Contractual Services	43,023	43,023	19,349	23,979	43,328	0.71%	43,328	0.00%
Wastewater/Trmt-Professional Services	155,000	155,000	35,925	102,355	138,280	-10.79%	138,280	0.00%
Wastewater/Trmt-Property Insurance	71,066	71,066	16,921	43,075	59,996	-15.58%	63,000	5.01%
Wastewater/Trmt-Automobile Insurance	3,808	3,808	1,209	2,414	3,623	-4.86%	3,850	6.27%
Wastewater/Trmt-Employee Liability	25,779	25,779	8,184	16,610	24,794	-3.82%	26,100	5.27%
Wastewater/Trmt-General Liability	29,488	29,488	9,361	19,126	28,487	-3.39%	30,000	5.31%
TOTAL OPERATING SERVICES	1,306,846	1,306,846	503,889	829,703	1,333,592		1,374,814	

CONTINUED

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

Description	Current Year					Upcoming Year		
	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES: (CONT.)								
MATERIALS & SUPPLIES:								
Wastewater/Trmt-Office & Comm. Equip.	30,000	30,000	7,073	22,927	30,000	0.00%	30,000	0.00%
Wastewater/Trmt-Office Supplies	4,000	4,000	437	3,563	4,000	0.00%	4,000	0.00%
Wastewater/Trmt-Medical Supplies	500	500	226	274	500	0.00%	500	0.00%
Wastewater/Trmt-Food & Clothing	3,500	3,500	2,534	1,216	3,750	7.14%	3,750	0.00%
Wastewater/Trmt-Maint of Bldgs & Grnds	25,000	25,000	6,032	20,968	27,000	8.00%	27,000	0.00%
Wastewater/Trmt-Vehicle Supplies	20,000	20,000	11,784	8,216	20,000	0.00%	21,000	5.00%
Wastewater/Trmt-Miscellaneous	180,000	180,000	96,635	88,365	185,000	2.78%	185,000	0.00%
Wastewater/Trmt-Gravel, Sand, Dirt etc	10,000	10,000	5,584	4,416	10,000	0.00%	10,000	0.00%
Wastewater/Trmt-Equip & Vehicle Parts	40,000	40,000	3,136	30,364	33,500	-16.25%	35,175	5.00%
Wastewater/Trmt-Asphalt/Asphalt Filler	5,000	5,000	7,708	292	8,000	60.00%	5,000	-37.50%
Wastewater/Trmt-Lab Chemicals/Supplies	15,000	15,000	11,317	5,683	17,000	13.33%	17,000	0.00%
Wastewater/Trmt-Miscellaneous	95,000	95,000	39,242	60,758	100,000	5.26%	100,000	0.00%
Wastewater/Trmt-Tools & Equipment	25,000	25,000	2,947	15,553	18,500	-26.00%	18,500	0.00%
Wastewater/Trmt-Small Tools/Mech.	20,000	20,000	12,926	12,074	25,000	25.00%	25,000	0.00%
TOTAL MATERIALS & SUPPLIES	473,000	473,000	207,581	274,669	482,250		481,925	
OTHER CHARGES:								
Wastewater/Trmt-Training & Travel	9,000	9,000	2,505	4,995	7,500	-16.67%	7,500	0.00%
Wastewater/Trmt-Official Fees	1,000	1,000	-	1,000	1,000	0.00%	1,000	0.00%
Wastewater/Trmt-Depreciation	1,550,000	1,550,000	-	1,258,432	1,258,432	-18.81%	1,289,893	2.50%
TOTAL OTHER CHARGES	1,560,000	1,560,000	2,505	1,264,427	1,266,932		1,298,393	
TOTAL EXPENDITURES	5,136,066	5,136,066	1,507,976	3,355,808	4,863,784		4,963,732	

FUND NUMBER: 401

NARRATIVE EXPLANATION OF CAPITAL OUTLAY
FOR REQUESTED YEAR 2015

CAPITAL OUTLAY:	AMOUNT	DETAILED DESCRIPTION	Sub-total
Equipment			
Collection & Maintenance	\$ 175,000	Replacement Pumps 1/2-ton Pickup Truck (To replace U# 444 -2006 Jeep Liberty w/ 102,000 miles)	\$ 150,000 25,000
Major Repairs	\$ 425,000	Major Repairs	
Grand Total Requested:	\$600,000		

CONSOLIDATED WATERWORKS DISTRICT NO. 1

FUND NUMBER: 430

Description	Current Year					Upcoming Year		
	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
BEGINNING NET ASSETS:								
Invested in Capital Assets, Net of Debt	32,272,144	32,272,144			33,171,821		33,489,872	
Restricted for Debt Service	2,098,038	2,098,038			2,115,138		2,120,938	
Restricted for Capital Projects	2,426,670	2,426,670			2,602,885		1,918,051	
Unrestricted	2,632,691	2,632,691			1,330,718		(55,939)	
REVENUES:								
Hazard Mitigation Grant	200,000	200,000	-	-	-	-100.00%	-	0.00%
Bookkeeping/Adm. Charges	6,500	6,500	-	6,500	6,500	0.00%	6,500	0.00%
Facility, Planning, & Control Grant	-	-	55,633	16,939	72,572	100.00%	-	-100.00%
Water Sales	9,526,300	9,526,300	4,915,700	4,521,023	9,436,723	-0.94%	9,456,522	0.21%
Service Fees	57,125	57,125	31,915	28,910	60,825	6.48%	64,525	6.08%
Connection Fees	122,250	122,250	67,540	54,710	122,250	0.00%	125,250	2.45%
Delinquent Charges	499,000	499,000	230,207	226,793	457,000	-8.42%	457,000	0.00%
Billing Fees	237,600	237,600	99,940	139,820	239,760	0.91%	239,760	0.00%
Miscellaneous Income	29,500	29,500	12,382	17,118	29,500	0.00%	30,500	3.39%
Interest Earnings	12,550	12,550	390	22,420	22,810	81.75%	22,905	0.42%
Proceeds from Sale of Assets	5,000	5,000	-	1,000	1,000	-80.00%	5,000	400.00%
Compensation for Loss of Assets	1,500	1,500	1,717	283	2,000	33.33%	3,000	50.00%
TOTAL REVENUES	10,697,325	10,697,325	5,415,424	5,035,516	10,450,940		10,410,962	
EXPENDITURES:								
PERSONAL SERVICES	5,097,495	5,097,495	2,390,541	2,655,709	5,046,250	-1.01%	5,296,990	4.97%
OPERATING SERVICES	1,945,425	1,945,425	702,253	1,139,208	1,841,461	-5.34%	1,883,519	2.28%
MATERIALS & SUPPLIES	1,395,997	1,395,997	665,679	715,968	1,381,647	-1.03%	1,391,884	0.74%
OTHER CHARGES	1,960,184	1,960,184	12,070	2,545,614	2,557,684	30.48%	2,562,684	0.20%
DEBT SERVICE	1,272,780	1,272,780	-	1,246,538	1,246,538	-2.06%	1,211,538	-2.81%
INTERGOVERNMENTAL	125,000	125,000	-	125,000	125,000	0.00%	125,000	0.00%
TOTAL EXPENDITURES	11,796,881	11,796,881	3,770,543	8,428,037	12,198,580		12,471,615	

CONTINUED

CONSOLIDATED WATERWORKS DISTRICT NO. 1

FUND NUMBER: 430

Description	Current Year					Upcoming Year		
	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXCESS (DEFICIENCY) OF CURRENT REVENUES OVER EXPENDITURES	(1,099,556)	(1,099,556)			(1,747,640)		(2,060,653)	
CAPITAL CONTRIBUTIONS	-	-			-		-	
CHANGES IN NET ASSETS	(1,099,556)	(1,099,556)			(1,747,640)		(2,060,653)	
ENDING NET ASSETS:								
Invested in Capital Assets, Net of Debt	33,073,953	33,073,953			33,489,872		33,830,423	
Restricted for Debt Service	2,094,438	2,094,438			2,120,938		2,125,138	
Restricted for Capital Projects	1,818,051	1,818,051			1,918,051		1,990,551	
Unrestricted	1,343,545	1,343,545			(55,939)		(2,533,843)	

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

Description	Current Year					Upcoming Year		
	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:								
PERSONAL SERVICES:								
W/W - Admin - Salaries	350,000	350,000	167,848	187,152	355,000	1.43%	367,000	3.38%
W/W - Admin - FICA	600	600	143	207	350	-41.67%	400	14.29%
W/W - Admin - Retirement	51,500	51,500	24,804	28,196	53,000	2.91%	49,500	-6.60%
W/W - Admin - Health/Life Insurance	62,000	62,000	28,171	28,829	57,000	-8.06%	64,000	12.28%
W/W - Admin - Workers Compensation	11,000	11,000	3,805	4,245	8,050	-26.82%	8,200	1.86%
W/W - Admin - Unemployment	875	875	210	240	450	-48.57%	475	5.56%
W/W - Admin - Medicare	5,100	5,100	2,408	2,792	5,200	1.96%	5,400	3.85%
W/W - Admin - Disability	1,350	1,350	662	638	1,300	-3.70%	1,250	-3.85%
W/W - Admin - Post-Emp. Health Care	100,100	100,100	48,400	61,600	110,000	9.89%	136,000	23.64%
W/W - Admin - Deferred Compensation	13,000	13,000	5,655	6,345	12,000	-7.69%	14,000	16.67%
W/W - Admin - Dental Insurance	100	100	9	91	100	0.00%	100	0.00%
W/W - Admin - OPEB Contribution	-	-	-	9,085	9,085	100.00%	9,025	-0.66%
W/W - Admin - Miscellaneous	150	150	-	150	150	0.00%	150	0.00%
TOTAL PERSONAL SERVICES	595,775	595,775	282,115	329,570	611,685		655,500	
OPERATING SERVICES:								
W/W - Admin - Ads, Dues & Subscriptions	5,200	5,200	811	4,389	5,200	0.00%	4,950	-4.81%
W/W - Admin - Printing	3,252	3,252	2,166	786	2,952	-9.23%	2,952	0.00%
W/W - Admin - Utilities - Gas	1,300	1,300	502	598	1,100	-15.38%	1,100	0.00%
W/W - Admin - Postage	4,000	4,000	2,180	1,820	4,000	0.00%	4,000	0.00%
W/W - Admin - Telephone	35,000	35,000	13,453	18,547	32,000	-8.57%	32,000	0.00%
W/W - Admin - Rentals	6,085	6,085	4,022	1,395	5,417	-10.98%	5,550	2.46%
W/W - Admin - Maint of Property & Equip	7,170	7,170	6,256	914	7,170	0.00%	7,170	0.00%
W/W - Admin - Contractual Services	53,034	53,034	29,720	23,909	53,629	1.12%	56,837	5.98%
W/W - Admin - Professional Services	31,000	31,000	6,531	26,813	33,344	7.56%	27,500	-17.53%
W/W - Admin - Property Insurance	25,600	25,600	8,059	14,479	22,538	-11.96%	23,700	5.16%
W/W - Admin - Automobile Insurance	1,270	1,270	403	805	1,208	-4.88%	1,300	7.62%
W/W - Admin - Employee Liability	3,420	3,420	1,084	2,700	3,784	10.64%	4,000	5.71%
W/W - Admin - General Liability	3,910	3,910	1,240	3,109	4,349	11.23%	4,600	5.77%
TOTAL OPERATING SERVICES	180,241	180,241	76,427	100,264	176,691		175,659	

CONTINUED

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

Description	Current Year					Upcoming Year		
	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES: (CONT.)								
MATERIALS & SUPPLIES:								
W/W - Admin - Office & Comm. Equip.	5,000	5,000	6,176	1,824	8,000	60.00%	5,000	-37.50%
W/W - Admin - Office Supplies	5,700	5,700	2,033	3,667	5,700	0.00%	5,700	0.00%
W/W - Admin - Medical Supplies	150	150	-	150	150	0.00%	150	0.00%
W/W - Admin - Food & Clothing	750	750	1,226	224	1,450	93.33%	1,000	-31.03%
W/W - Admin - Maint of Bldgs & Grounds	2,500	2,500	357	2,143	2,500	0.00%	2,500	0.00%
W/W - Admin - Vehicle Supplies	1,833	1,833	833	667	1,500	-18.17%	1,500	0.00%
W/W - Admin - Equipment & Vehicle Parts	750	750	-	750	750	0.00%	750	0.00%
W/W - Admin - Tools & Equipment	100	100	-	100	100	0.00%	100	0.00%
TOTAL MATERIALS & SUPPLIES	16,783	16,783	10,625	9,525	20,150		16,700	
OTHER CHARGES:								
W/W - Admin - Training & Travel	19,000	19,000	4,533	14,467	19,000	0.00%	19,000	0.00%
W/W - Admin - Judgements & Damages	1,000	1,000	-	500	500	-50.00%	500	0.00%
W/W - Admin - Official Fees	1,000	1,000	350	650	1,000	0.00%	1,000	0.00%
W/W - Admin - Depreciation	20,000	20,000	-	20,000	20,000	0.00%	20,000	0.00%
W/W - Admin - Miscellaneous	1,000	1,000	-	1,000	1,000	0.00%	1,000	0.00%
TOTAL OTHER CHARGES	42,000	42,000	4,883	36,617	41,500		41,500	
DEBT SERVICE:								
W/W - Admin - Interest	1,243,038	1,243,038	-	1,243,038	1,243,038	0.00%	1,208,038	-2.82%
W/W - Admin - Paying Agent Fees	3,500	3,500	-	3,500	3,500	0.00%	3,500	0.00%
W/W - Admin - Amort of Bond Issue Costs	26,242	26,242	-	-	-	-100.00%	-	0.00%
TOTAL DEBT SERVICE	1,272,780	1,272,780	-	1,246,538	1,246,538		1,211,538	
INTERGOVERNMENTAL:								
W/W - Admin - Intergovernmental Charges	125,000	125,000	-	125,000	125,000	0.00%	125,000	0.00%
TOTAL INTERGOVERNMENTAL	125,000	125,000	-	125,000	125,000		125,000	
TOTAL EXPENDITURES	2,232,579	2,232,579	374,050	1,847,514	2,221,564		2,225,897	

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

Description	Current Year					Upcoming Year		
	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:								
PERSONAL SERVICES:								
W/W - B&C - Salaries	391,000	391,000	182,775	205,225	388,000	-0.77%	400,150	3.13%
W/W - B&C - Retirement	63,000	63,000	29,244	32,856	62,100	-1.43%	58,100	-6.44%
W/W - B&C - Health/Life Insurance	100,000	100,000	45,732	46,268	92,000	-8.00%	102,500	11.41%
W/W - B&C - Workers Compensation	2,600	2,600	1,060	1,190	2,250	-13.46%	2,325	3.33%
W/W - B&C - Unemployment	975	975	229	256	485	-50.26%	500	3.09%
W/W - B&C - Medicare	5,700	5,700	2,559	2,891	5,450	-4.39%	5,800	6.42%
W/W - B&C - Disability	1,600	1,600	769	706	1,475	-7.81%	1,450	-1.69%
W/W - B&C - Deferred Compensation	10,000	10,000	4,495	5,505	10,000	0.00%	11,000	10.00%
W/W - B&C - Dental Insurance	900	900	419	431	850	-5.56%	900	5.88%
W/W - B&C - OPEB Contribution	-	-	-	10,095	10,095	100.00%	10,000	-0.94%
W/W - B&C - Miscellaneous	150	150	-	150	150	0.00%	150	0.00%
TOTAL PERSONAL SERVICES	575,925	575,925	267,282	305,573	572,855		592,875	
OPERATING SERVICES:								
W/W - B&C - Ads, Dues & Subscriptions	712	712	220	380	600	-15.73%	600	0.00%
W/W - B&C - Printing	31,795	31,795	10,144	21,651	31,795	0.00%	31,795	0.00%
W/W - B&C - Postage	112,700	112,700	54,000	58,700	112,700	0.00%	112,700	0.00%
W/W - B&C - Maint of Property & Equip	1,500	1,500	-	800	800	-46.67%	800	0.00%
W/W - B&C - Contractual Services	44,320	44,320	20,648	8,204	28,852	-34.90%	34,468	19.46%
W/W - B&C - Professional Services	30,700	30,700	14,479	12,021	26,500	-13.68%	30,700	15.85%
W/W - B&C - Employee Liability	4,430	4,430	1,405	2,933	4,338	-2.08%	4,600	6.04%
W/W - B&C - General Liability	5,070	5,070	1,607	3,378	4,985	-1.68%	5,300	6.32%
TOTAL OPERATING SERVICES	231,227	231,227	102,503	108,067	210,570		220,963	
MATERIALS & SUPPLIES:								
W/W - B&C - Office & Comm. Equip.	10,000	10,000	3,506	6,494	10,000	0.00%	10,000	0.00%
W/W - B&C - Office Supplies	8,750	8,750	1,329	7,421	8,750	0.00%	8,750	0.00%
W/W - B&C - Food & Clothing	1,500	1,500	1,040	460	1,500	0.00%	1,500	0.00%
W/W - B&C - Maint of Bldgs & Grounds	250	250	-	250	250	0.00%	250	0.00%
W/W - B&C - Tools & Equipment	50	50	-	50	50	0.00%	50	0.00%
TOTAL MATERIALS & SUPPLIES	20,550	20,550	5,875	14,675	20,550		20,550	

CONTINUED

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

Description	Current Year					Upcoming Year		
	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES: (CONT.)								
OTHER CHARGES:								
W/W - B&C - Training & Travel	8,000	8,000	-	6,000	6,000	-25.00%	6,000	0.00%
W/W - B&C - Depreciation	50,000	50,000	-	50,000	50,000	0.00%	50,000	0.00%
W/W - B&C - Miscellaneous	21,250	21,250	-	21,250	21,250	0.00%	21,250	0.00%
TOTAL OTHER CHARGES	79,250	79,250	-	77,250	77,250		77,250	
TOTAL EXPENDITURES	906,952	906,952	375,660	505,565	881,225		911,638	

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

Description	Current Year					Upcoming Year		
	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:								
PERSONAL SERVICES:								
W/W - Meter - Salaries	307,000	307,000	148,282	151,718	300,000	-2.28%	311,000	3.67%
W/W - Meter - Retirement	49,000	49,000	23,725	25,275	49,000	0.00%	45,100	-7.96%
W/W - Meter - Health/Life Insurance	62,000	62,000	27,383	27,617	55,000	-11.29%	68,200	24.00%
W/W - Meter - Workers Compensation	23,000	23,000	9,594	10,406	20,000	-13.04%	20,500	2.50%
W/W - Meter - Unemployment	765	765	185	190	375	-50.98%	400	6.67%
W/W - Meter - Medicare	5,000	5,000	2,117	2,183	4,300	-14.00%	4,550	5.81%
W/W - Meter - Disability	1,100	1,100	559	426	985	-10.45%	1,000	1.52%
W/W - Meter - Deferred Compensation	1,500	1,500	492	1,008	1,500	0.00%	2,000	33.33%
W/W - Meter - Dental Insurance	900	900	293	232	525	-41.67%	600	14.29%
W/W - Meter - OPEB Contribution	-	-	-	8,050	8,050	100.00%	7,775	-3.42%
W/W - Meter - Miscellaneous	1,500	1,500	281	1,219	1,500	0.00%	1,500	0.00%
TOTAL PERSONAL SERVICES	451,765	451,765	212,911	228,324	441,235		462,625	
OPERATING SERVICES:								
W/W - Meter - Ads, Dues & Subscriptions	120	120	-	120	120	0.00%	120	0.00%
W/W - Meter - Printing	30	30	-	30	30	0.00%	30	0.00%
W/W - Meter - Rentals	3,673	3,673	1,247	2,153	3,400	-7.43%	3,400	0.00%
W/W - Meter - Maint of Bldgs & Grounds	15,306	15,306	4,632	8,618	13,250	-13.43%	13,250	0.00%
W/W - Meter - Contractual Services	6,550	6,550	7,423	(161)	7,262	10.87%	7,800	7.41%
W/W - Meter - Professional Services	2,000	2,000	-	1,500	1,500	-25.00%	2,200	46.67%
W/W - Meter - Automobile Insurance	11,425	11,425	3,627	5,632	9,259	-18.96%	9,800	5.84%
W/W - Meter - Employee Liability	4,400	4,400	1,376	2,661	4,037	-8.25%	4,300	6.51%
W/W - Meter - General Liability	5,000	5,000	1,574	3,065	4,639	-7.22%	4,900	5.63%
TOTAL OPERATING SERVICES	48,504	48,504	19,879	23,618	43,497		45,800	
MATERIALS & SUPPLIES:								
W/W - Meter - Office & Comm. Equip.	2,000	2,000	-	2,000	2,000	0.00%	2,000	0.00%
W/W - Meter - Office Supplies	950	950	71	879	950	0.00%	950	0.00%
W/W - Meter - Medical Supplies	250	250	-	150	150	-40.00%	150	0.00%
W/W - Meter - Food & Clothing	1,250	1,250	261	989	1,250	0.00%	1,250	0.00%
W/W - Meter - Maint of Bldgs & Grounds	1,600	1,600	416	1,184	1,600	0.00%	1,600	0.00%
W/W - Meter - Vehicle Supplies	28,275	28,275	9,777	18,498	28,275	0.00%	28,275	0.00%
W/W - Meter - Miscellaneous	8,300	8,300	3,864	4,436	8,300	0.00%	8,300	0.00%
W/W - Meter - Gravel, Sand, Dirt & Shells	500	500	-	500	500	0.00%	500	0.00%
W/W - Meter - Equipment & Vehicle Parts	15,000	15,000	10,489	9,511	20,000	33.33%	20,000	0.00%
W/W - Meter - Tools & Equipment	227,500	227,500	204,493	23,007	227,500	0.00%	227,500	0.00%
TOTAL MATERIALS & SUPPLIES	285,625	285,625	229,371	61,154	290,525		290,525	

CONTINUED

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

Description	Current Year					Upcoming Year		
	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES: (CONT.)								
OTHER CHARGES:								
W/W - Meter - Training & Travel	6,000	6,000	9	5,991	6,000	0.00%	6,000	0.00%
W/W - Meter - Official Fees	550	550	187	363	550	0.00%	550	0.00%
W/W - Meter - Depreciation	30,000	30,000	-	25,000	25,000	-16.67%	25,000	0.00%
W/W - Meter - Miscellaneous	500	500	-	500	500	0.00%	500	0.00%
TOTAL OTHER CHARGES	37,050	37,050	196	31,854	32,050		32,050	
TOTAL EXPENDITURES	822,944	822,944	462,357	344,950	807,307		831,000	

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

Description	Current Year					Upcoming Year		
	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:								
PERSONAL SERVICES:								
W/W - Dist - Salaries	1,038,000	1,038,000	508,387	511,613	1,020,000	-1.73%	1,015,000	-0.49%
W/W - Dist - FICA	2,000	2,000	434	616	1,050	-47.50%	-	-100.00%
W/W - Dist - Retirement	166,000	166,000	80,222	79,978	160,200	-3.49%	147,000	-8.24%
W/W - Dist - Health/Life Insurance	205,000	205,000	90,803	89,197	180,000	-12.20%	201,000	11.67%
W/W - Dist - Workers Compensation	77,000	77,000	32,480	32,520	65,000	-15.58%	66,000	1.54%
W/W - Dist - Unemployment	2,590	2,590	635	640	1,275	-50.77%	1,300	1.96%
W/W - Dist - Medicare	15,000	15,000	6,916	7,084	14,000	-6.67%	15,000	7.14%
W/W - Dist - Disability	3,500	3,500	1,622	1,553	3,175	-9.29%	3,000	-5.51%
W/W - Dist - Deferred Compensation	32,000	32,000	17,144	14,856	32,000	0.00%	24,000	-25.00%
W/W - Dist - Dental Insurance	1,600	1,600	723	727	1,450	-9.38%	1,600	10.34%
W/W - Dist - OPEB Contribution	-	-	-	27,700	27,700	100.00%	25,320	-8.59%
W/W - Dist - Miscellaneous	1,500	1,500	1,260	240	1,500	0.00%	1,500	0.00%
TOTAL PERSONAL SERVICES	1,544,190	1,544,190	740,626	766,724	1,507,350		1,500,720	
OPERATING SERVICES:								
W/W - Dist - Ads, Dues & Subscriptions	720	720	25	695	720	0.00%	720	0.00%
W/W - Dist - Printing	100	100	-	100	100	0.00%	100	0.00%
W/W - Dist - Utilities - Electric	24,097	24,097	7,063	16,944	24,007	-0.37%	24,007	0.00%
W/W - Dist - Utilities - Gas	450	450	279	171	450	0.00%	450	0.00%
W/W - Dist - Rentals	8,157	8,157	3,603	6,197	9,800	20.14%	9,800	0.00%
W/W - Dist - Maint of Property & Equip	63,275	63,275	21,909	41,366	63,275	0.00%	63,275	0.00%
W/W - Dist - Contractual Services	35,444	35,444	12,771	15,659	28,430	-19.79%	28,580	0.53%
W/W - Dist - Professional Services	6,000	6,000	63	4,437	4,500	-25.00%	5,500	22.22%
W/W - Dist - Property Insurance	20,100	20,100	4,771	13,430	18,201	-9.45%	19,200	5.49%
W/W - Dist - Automobile Insurance	15,300	15,300	4,836	10,459	15,295	-0.03%	16,200	5.92%
W/W - Dist - Employee Liability	15,000	15,000	4,744	9,901	14,645	-2.37%	15,400	5.16%
W/W - Dist - General Liability	17,095	17,095	5,427	11,400	16,827	-1.57%	17,700	5.19%
TOTAL OPERATING SERVICES	205,738	205,738	65,491	130,759	196,250		200,932	

CONTINUED

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

Description	Current Year					Upcoming Year		
	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES: (CONT.)								
MATERIALS & SUPPLIES:								
W/W - Dist - Office & Comm. Equip.	3,000	3,000	1,947	1,053	3,000	0.00%	3,000	0.00%
W/W - Dist - Office Supplies	3,500	3,500	304	2,196	2,500	-28.57%	2,500	0.00%
W/W - Dist - Medical Supplies	350	350	-	350	350	0.00%	350	0.00%
W/W - Dist - Food & Clothing	4,600	4,600	2,058	2,142	4,200	-8.70%	4,200	0.00%
W/W - Dist - Maint of Bldgs & Grounds	10,000	10,000	3,660	6,340	10,000	0.00%	10,000	0.00%
W/W - Dist - Vehicle Supplies	60,000	60,000	20,956	39,044	60,000	0.00%	60,000	0.00%
W/W - Dist - Miscellaneous	191,000	191,000	85,055	105,945	191,000	0.00%	191,000	0.00%
W/W - Dist - Sand/Shells/Dirt/Gravel	10,000	10,000	7,219	5,281	12,500	25.00%	10,000	-20.00%
W/W - Dist - Equipment & Vehicle Parts	41,500	41,500	7,691	33,809	41,500	0.00%	41,500	0.00%
W/W - Dist - Asphalt/Concrete	2,500	2,500	59	441	500	-80.00%	500	0.00%
W/W - Dist - Lab Supplies	5,000	5,000	2,500	2,500	5,000	0.00%	5,000	0.00%
W/W - Dist - Chemicals	2,000	2,000	339	1,161	1,500	-25.00%	1,500	0.00%
W/W - Dist - Tools & Equipment	40,000	40,000	9,857	30,143	40,000	0.00%	40,000	0.00%
TOTAL MATERIALS & SUPPLIES	373,450	373,450	141,645	230,405	372,050		369,550	
OTHER CHARGES:								
W/W - Dist - Training & Travel	12,000	12,000	1,271	8,729	10,000	-16.67%	10,000	0.00%
W/W - Dist - Judgements & Damages	2,500	2,500	-	2,500	2,500	0.00%	2,500	0.00%
W/W - Dist - Official Fees	1,500	1,500	307	1,193	1,500	0.00%	1,500	0.00%
W/W - Dist - Depreciation	920,000	920,000	-	960,000	960,000	4.35%	960,000	0.00%
W/W - Dist - Miscellaneous	2,000	2,000	-	2,000	2,000	0.00%	2,000	0.00%
TOTAL OTHER CHARGES	938,000	938,000	1,578	974,422	976,000		976,000	
TOTAL EXPENDITURES	3,061,378	3,061,378	949,340	2,102,310	3,051,650		3,047,202	

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

Description	Current Year					Upcoming Year		
	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:								
PERSONAL SERVICES:								
W/W - Plant - Salaries	1,336,000	1,336,000	621,738	693,262	1,315,000	-1.57%	1,442,000	9.66%
W/W - Plant - Retirement	214,000	214,000	99,478	110,522	210,000	-1.87%	209,100	-0.43%
W/W - Plant - Health/Life Insurance	204,000	204,000	89,773	100,227	190,000	-6.86%	220,000	15.79%
W/W - Plant - Workers Compensation	99,000	99,000	40,227	44,773	85,000	-14.14%	94,000	10.59%
W/W - Plant - Unemployment	3,340	3,340	777	873	1,650	-50.60%	1,800	9.09%
W/W - Plant - Medicare	17,000	17,000	7,111	7,889	15,000	-11.76%	18,100	20.67%
W/W - Plant - Disability	4,000	4,000	1,945	1,755	3,700	-7.50%	3,620	-2.16%
W/W - Plant - Deferred Compensation	49,000	49,000	25,259	29,741	55,000	12.24%	57,000	3.64%
W/W - Plant - Dental Insurance	2,000	2,000	973	1,052	2,025	1.25%	2,100	3.70%
W/W - Plant - OPEB Contribution	-	-	-	34,250	34,250	100.00%	36,050	5.26%
W/W - Plant - Miscellaneous	1,500	1,500	326	1,174	1,500	0.00%	1,500	0.00%
TOTAL PERSONAL SERVICES	1,929,840	1,929,840	887,607	1,025,518	1,913,125		2,085,270	
OPERATING SERVICES:								
W/W - Plant - Ads, Dues & Subscriptions	1,950	1,950	16	1,434	1,450	-25.64%	1,450	0.00%
W/W - Plant - Printing	100	100	216	34	250	150.00%	100	-60.00%
W/W - Plant - Utilities - Electric	462,000	462,000	185,933	276,067	462,000	0.00%	462,000	0.00%
W/W - Plant - Utilities - Gas	17,600	17,600	11,679	5,921	17,600	0.00%	17,600	0.00%
W/W - Plant - Rentals	11,500	11,500	4,276	7,224	11,500	0.00%	11,500	0.00%
W/W - Plant - Maint of Property & Equip	160,315	160,315	52,469	107,846	160,315	0.00%	160,315	0.00%
W/W - Plant - Contractual Services	82,370	82,370	46,656	32,114	78,770	-4.37%	81,020	2.86%
W/W - Plant - Professional Services	61,180	61,180	15,772	43,408	59,180	-3.27%	61,180	3.38%
W/W - Plant - Property Insurance	425,750	425,750	102,919	263,608	366,527	-13.91%	385,000	5.04%
W/W - Plant - Automobile Insurance	7,650	7,650	2,418	5,632	8,050	5.23%	8,500	5.59%
W/W - Plant - Employee Liability	23,000	23,000	7,276	15,437	22,713	-1.25%	24,000	5.67%
W/W - Plant - General Liability	26,300	26,300	8,323	17,775	26,098	-0.77%	27,500	5.37%
TOTAL OPERATING SERVICES	1,279,715	1,279,715	437,953	776,500	1,214,453		1,240,165	

CONTINUED

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

Description	Current Year					Upcoming Year		
	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES: (CONT.)								
MATERIALS & SUPPLIES:								
W/W - Plant - Office & Comm. Equip.	10,000	10,000	960	9,040	10,000	0.00%	10,000	0.00%
W/W - Plant - Office Supplies	10,800	10,800	5,799	5,001	10,800	0.00%	10,800	0.00%
W/W - Plant - Medical Supplies	1,000	1,000	511	239	750	-25.00%	750	0.00%
W/W - Plant - Food & Clothing	5,200	5,200	4,059	4,541	8,600	65.38%	5,200	-39.53%
W/W - Plant - Maint of Bldgs & Grounds	17,000	17,000	5,249	11,751	17,000	0.00%	15,000	-11.76%
W/W - Plant - Vehicle Supplies	22,200	22,200	8,816	13,384	22,200	0.00%	24,420	10.00%
W/W - Plant - Lab/Operating Supplies	41,000	41,000	20,344	20,656	41,000	0.00%	41,000	0.00%
W/W - Plant - Sand/Shell/Dirt/Gravel	1,500	1,500	-	1,500	1,500	0.00%	1,500	0.00%
W/W - Plant - Equipment & Vehicle Parts	16,000	16,000	4,198	11,802	16,000	0.00%	13,000	-18.75%
W/W - Plant - Asphalt/Concrete	3,000	3,000	77	923	1,000	-66.67%	1,000	0.00%
W/W - Plant - Lab Supplies	50,000	50,000	23,927	26,073	50,000	0.00%	50,000	0.00%
W/W - Plant - Chemicals	471,889	471,889	177,194	272,328	449,522	-4.74%	471,889	4.98%
W/W - Plant - Tools & Equipment	50,000	50,000	27,029	22,971	50,000	0.00%	50,000	0.00%
TOTAL MATERIALS & SUPPLIES	699,589	699,589	278,163	400,209	678,372		694,559	
OTHER CHARGES:								
W/W - Plant - Training & Travel	29,000	29,000	4,331	21,669	26,000	-10.34%	26,000	0.00%
W/W - Plant - Official Fees	4,884	4,884	1,082	3,802	4,884	0.00%	4,884	0.00%
W/W - Plant - Depreciation	825,000	825,000	-	1,400,000	1,400,000	69.70%	1,400,000	0.00%
W/W - Plant - Miscellaneous	5,000	5,000	-	-	-	-100.00%	5,000	100.00%
TOTAL OTHER CHARGES	863,884	863,884	5,413	1,425,471	1,430,884		1,435,884	
TOTAL EXPENDITURES	4,773,028	4,773,028	1,609,136	3,627,698	5,236,834		5,455,878	

CONSOLIDATED WATERWORKS DISTRICT NO. 1

FUND NUMBER: 430

**NARRATIVE EXPLANATION OF CAPITAL OUTLAY
FOR REQUESTED YEAR 2015**

CAPITAL OUTLAY:	AMOUNT	DETAILED DESCRIPTION	Sub-total
Canal Crossing	\$ 30,000	Move above ground canal crossing to underneath canals (2 locations @ \$15,000 each)	
Distribution Equipment and Improvements	\$ 571,250	Warehouse - Normal & Emergency equipment replacement Inserta Valves GIS, Pictometry Equipment & Software (15% Cost Share; Shared with Drainage; Info Technology; & Planning & Zoning) Replace vehicles: Unit# 815 (2009 1ton Pickup Truck with 85,218 miles) Unit# 817 (2008 1ton Pickup Truck with 76,151 miles) Unit# 874 (1998 Hydraulic Excavator with 2,475 hours) Custom Trailer for new Unit# 874 above Prospect Ave. Loop Tie-In under KCS RR Relocation of WA Line - CN RR & Destrehan Switching Yard	\$ 10,000 40,000 11,250 50,000 50,000 100,000 10,000 50,000 250,000
Billing Equipment and Improvements	\$ 55,000	Billing equipment upgrades & replacements Replace 2006 bill folding/envelope stuffer equipment Server - Utility Billing System	\$ 10,000 37,000 8,000
Administration Equipment and Improvements	\$ 44,500	Administrative equipment replacement/upgrade Security System Upgrades - Westbank Office Server - Windows Replace 2007 Copier -ID/Cashiers Replace 2007 Copier -WB Office	\$ 10,000 7,500 8,000 6,000 13,000
Meter Reading Equipment and Improvements	\$ 60,000	Meter Reading equipment system replacements/upgrades Replace vehicles: Unit# 805 (2010 Ford Ranger Truck with 80,551 miles) Unit# 809 (2010 Ford Ranger Truck with 77,783 miles)	10,000 25,000 25,000

CONTINUED

CONSOLIDATED WATERWORKS DISTRICT NO. 1

FUND NUMBER: 430

**NARRATIVE EXPLANATION OF CAPITAL OUTLAY
FOR REQUESTED YEAR 2015**

CAPITAL OUTLAY:	AMOUNT	DETAILED DESCRIPTION	Sub-total
CAPITAL (Cont.)			
Water Towers and Tanks	\$ 684,801	Baffle Curtains - Additions to Two (2) Ground Water Tanks	\$ 120,000
		Utility Service Co Annual Pymt Installments:	
		WB GST #1 - YR4	57,223
		WB GST #2 - YR5	32,043
		WB GST #3 - YR6	47,500
		WB GST #4 - YR7	24,825
		EB GST #1 - YR4	79,384
		EB GST #2 - YR3	72,022
		EB GST #3 - New Nov08	-
		EB GST #4 - YR6	62,512
		EB GST #5 - New Nov08	-
		St. Rose Tower - YR6	34,288
		Taft Tower - YR6	53,047
		Des Allemands Tower - YR3	61,299
		Montz Tower - YR3	40,658
Water Treatment Plant Improvements	\$ 455,000	Refurbish WB B Plant Clarifier	\$ 200,000
		Sidewalk around Two Ground Water Tanks (2 @ \$15,000 each)	30,000
		WB Plant - Control Room A/C	10,000
		Analytical & Normal equipment for West Bank	60,000
		Analytical & Normal equipment for East Bank	60,000
		Replace vehicles:	
		Unit# 819 (2007 Ford F250 Pickup Truck with 82,500 miles)	45,000
		Unit# 820 (2009 1/2ton Dodge Dakota Quad truck with 94,811 miles)	25,000
		Unit# 823 (2007 1/2ton Dodge Dakota Quad truck with 94,289 miles)	25,000
	\$ 1,900,551	Total proposed 2015 Capital Projects	

SOLID WASTE COLLECTION & DISPOSAL

FUND NUMBER: 450

Description	Current Year					Upcoming Year		
	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
BEGINNING NET ASSETS:								
Invested in Capital Assets, Net of Debt	-	-			-		-	
Restricted for Debt Service	-	-			-		-	
Restricted for Capital Projects	-	-			-		-	
Unrestricted	1,470,040	1,470,040			1,491,614		1,362,089	
REVENUES:								
Waste Collection & Disposal Fees	3,550,000	3,550,000	1,478,657	2,089,843	3,568,500	0.52%	3,657,000	2.48%
Recycling Collection Fees	75	75	18	32	50	0.00%	75	50.00%
Interest Earnings	450	450	354	46	400	-11.11%	300	-25.00%
Transfer from General Fund	65,000	65,000	-	59,950	59,950	-7.77%	59,925	-0.04%
TOTAL REVENUES	3,615,525	3,615,525	1,479,029	2,149,871	3,628,900		3,717,300	
EXPENDITURES:								
PERSONAL SERVICES	44,635	44,635	19,396	25,419	44,815	0.40%	46,575	3.93%
OPERATING SERVICES	3,448,200	3,448,200	1,427,703	2,190,707	3,618,410	4.94%	3,696,620	2.16%
MATERIALS & SUPPLIES	30,500	30,500	7,784	22,216	30,000	-1.64%	30,000	0.00%
OTHER CHARGES	25,700	25,700	454	26,746	27,200	5.84%	27,200	0.00%
INTERGOVERNMENTAL	22,000	22,000	8,918	13,082	22,000	0.00%	22,000	0.00%
TRANSFERS	16,000	16,000	-	16,000	16,000	0.00%	16,000	0.00%
TOTAL EXPENDITURES	3,587,035	3,587,035	1,464,255	2,294,170	3,758,425		3,838,395	
EXCESS (DEFICIENCY) OF CURRENT REVENUES OVER EXPENDITURES	28,490	28,490			(129,525)		(121,095)	
CAPITAL CONTRIBUTIONS	-	-			-		-	
CHANGES IN NET ASSETS	28,490	28,490			(129,525)		(121,095)	
ENDING NET ASSETS:								
Invested in Capital Assets, Net of Debt	-	-			-		-	
Restricted for Debt Service	-	-			-		-	
Restricted for Capital Projects	-	-			-		-	
Unrestricted	1,498,530	1,498,530			1,362,089		1,240,994	

SOLID WASTE COLLECTION & DISPOSAL

ACCOUNT NUMBER: 450-420430

Description	Current Year					Upcoming Year		
	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:								
PERSONAL SERVICES:								
Waste Coll - Salaries	33,000	33,000	14,406	18,594	33,000	0.00%	34,000	3.03%
Waste Coll - FICA	300	300	55	145	200	-33.33%	300	50.00%
Waste Coll - Retirement	4,700	4,700	2,162	2,538	4,700	0.00%	4,500	-4.26%
Waste Coll - Life/Health Insurance	4,000	4,000	1,686	1,814	3,500	-12.50%	4,000	14.29%
Waste Coll - Workers Compensation	225	225	84	116	200	-11.11%	200	0.00%
Waste Coll - Unemployment	85	85	18	22	40	-52.94%	50	25.00%
Waste Coll - Medicare	500	500	205	295	500	0.00%	500	0.00%
Waste Coll - Disability	125	125	57	68	125	0.00%	125	0.00%
Waste Coll - Deferred Compensation	1,600	1,600	683	917	1,600	0.00%	2,000	25.00%
Waste Coll - Dental Insurance	100	100	40	60	100	0.00%	100	0.00%
Waste Coll - OPEB Contribution	-	-	-	850	850	100.00%	800	-5.88%
TOTAL PERSONAL SERVICES	44,635	44,635	19,396	25,419	44,815		46,575	
OPERATING SERVICES:								
Waste Coll - Ads, Dues & Subscriptions	300	300	877	2,123	3,000	900.00%	300	-90.00%
Waste Coll - Printing & Duplications	-	-	4,940	-	4,940	100.00%	1,500	-69.64%
Waste Coll - Postage	-	-	3,774	1	3,775	100.00%	1,000	-73.51%
Waste Coll - Contractual Services	3,411,800	3,411,800	1,404,924	2,170,691	3,575,615	4.80%	3,659,670	2.35%
Waste Coll - Professional Services	200	200	225	-	225	12.50%	225	0.00%
Waste Coll - Employee Liability	420	420	132	266	398	-5.24%	425	6.78%
Waste Coll - General Liability	480	480	151	306	457	-4.79%	500	9.41%
TOTAL OPERATING SERVICES	3,413,200	3,413,200	1,415,023	2,173,387	3,588,410		3,663,620	
MATERIALS & SUPPLIES:								
Waste Coll - Food & Clothing	500	500	5,295	205	5,500	1000.00%	5,000	-9.09%
Waste Coll - Miscellaneous	30,000	30,000	614	21,886	22,500	-25.00%	25,000	
Waste Coll - Tool & Equipment	-	-	1,875	125	2,000	100.00%	-	-100.00%
TOTAL MATERIALS & SUPPLIES	30,500	30,500	7,784	22,216	30,000		30,000	
OTHER CHARGES:								
Waste Coll - Training & Travel	5,500	5,500	400	4,600	5,000	-9.09%	5,000	0.00%
Waste Coll - Official Fees	200	200	54	146	200	0.00%	200	0.00%
Waste Coll - Miscellaneous	20,000	20,000	-	22,000	22,000	10.00%	22,000	0.00%
TOTAL OTHER CHARGES	25,700	25,700	454	26,746	27,200		27,200	

CONTINUED

SOLID WASTE COLLECTION & DISPOSAL

ACCOUNT NUMBER: 450-420430

Description	Current Year					% Change Last Adopted vs Projected Actual	Upcoming Year	
	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End		Proposed Budget	Projected Actual vs Proposed
EXPENDITURES: (CONT.)								
INTERGOVERNMENTAL:								
Waste Coll - Intergovernmental	22,000	22,000	8,918	13,082	22,000	0.00%	22,000	0.00%
TOTAL INTERGOVERNMENTAL	22,000	22,000	8,918	13,082	22,000		22,000	
TRANSFERS:								
Transfer to General Fund - Indirect Cost	16,000	16,000	-	16,000	16,000	0.00%	16,000	0.00%
TOTAL TRANSFERS	16,000	16,000	-	16,000	16,000		16,000	
TOTAL EXPENDITURES	3,552,035	3,552,035	1,451,575	2,276,850	3,728,425		3,805,395	

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

Description	Current Year				Upcoming Year			
	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:								
OPERATING SERVICES:								
Recycling Coll - Contractual Services	35,000	35,000	12,680	17,320	30,000	-14.29%	33,000	10.00%
TOTAL OPERATING SERVICES	35,000	35,000	12,680	17,320	30,000		33,000	
TOTAL EXPENDITURES	35,000	35,000	12,680	17,320	30,000		33,000	

**2015 ST. CHARLES PARISH ANNUAL BUDGET
SUMMARY OF POSITIONS**

FUND	CODE	DEPARTMENT	2009	2010	2011	2012	2013	2014	2015
			BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
001	- 400110	a) COUNCIL	13.00	13.00	13.00	12.00	12.00	12.00	13.00
001	- 400111	COUNCIL DISTRICT 1	1.00	1.00	1.00	1.00	1.00	1.00	1.00
001	- 400112	COUNCIL DISTRICT 2	1.00	1.00	1.00	1.00	1.00	1.00	1.00
001	- 400113	COUNCIL DISTRICT 3	1.00	1.00	1.00	1.00	1.00	1.00	1.00
001	- 400114	COUNCIL DISTRICT 4	1.00	1.00	1.00	1.00	1.00	1.00	1.00
001	- 400115	COUNCIL DISTRICT 5	1.00	1.00	1.00	1.00	1.00	1.00	1.00
001	- 400116	COUNCIL DISTRICT 6	1.00	1.00	1.00	1.00	1.00	1.00	1.00
001	- 400117	COUNCIL DISTRICT 7	1.00	1.00	1.00	1.00	1.00	1.00	1.00
001	- 400118	COUNCIL DIVISION A	1.00	1.00	1.00	1.00	1.00	1.00	1.00
001	- 400119	COUNCIL DIVISION B	1.00	1.00	1.00	1.00	1.00	1.00	1.00
001	- 400140	PUBLIC INFORMATION	3.00	3.00	2.00	2.00	2.00	2.00	2.00
001	- 400205	DISTRICT COURT	0.19	-	-	-	-	-	-
001	- 400206	DISTRICT COURT DIVISION C	2.27	2.34	2.34	1.51	1.51	1.52	1.52
001	- 400207	DISTRICT COURT DIVISION D	2.27	2.33	2.33	1.51	1.51	1.52	1.52
001	- 400208	DISTRICT COURT DIVISION E	2.27	2.33	2.33	1.51	1.51	1.52	1.52
001	- 400235	DISTRICT ATTORNEY	9.00	9.00	9.00	9.00	9.00	9.00	9.00
001	- 400290	WARD COURTS	14.00	14.00	14.00	14.00	14.00	14.00	14.00
001	- 400310	PRESIDENT	5.00	5.00	4.00	5.00	5.00	5.00	5.00
001	- 400410	REGISTRAR OF VOTERS	5.00	7.00	7.00	7.00	7.00	7.00	7.00
001	- 400510	FINANCE	14.51	12.50	12.50	13.00	13.00	14.00	14.00
001	- 400530	b) PURCHASING	8.00	9.00	9.00	9.00	9.00	7.00	6.00
001	- 400540	PERSONNEL	5.00	5.00	6.00	6.00	5.00	6.00	6.00
001	- 400545	LEGAL SERVICES	4.00	4.00	5.00	5.00	4.00	4.00	4.00
001	- 400610	c) PLANNING & ZONING	19.00	19.00	19.00	19.30	19.30	20.30	21.30
001	- 400611	COASTAL ZONE MANAGEMENT	2.00	2.00	2.00	2.00	2.00	2.00	2.00
001	- 400612	ICC BUILDING CODE	1.00	1.00	1.00	1.00	1.00	3.00	3.00
001	- 400625	d) INFORMATION TECHNOLOGY	6.00	5.00	6.00	7.20	6.20	7.20	5.00
001	- 400626	e) GIS	-	-	-	-	-	-	3.20
001	- 400640	f) GENERAL GOVERNMENT BUILDINGS	20.00	24.00	24.00	24.00	23.00	23.25	24.25
001	- 400675	k) RISK MANAGEMENT	4.00	3.00	5.00	4.00	5.00	7.00	7.00

FUND	CODE	DEPARTMENT	2009	2010	2011	2012	2013	2014	2015
			BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
001	- 400680	GRANTS ADMINISTRATION	2.00	2.00	2.00	3.00	3.00	3.00	3.00
001	- 410710	EMERGENCY PREPAREDNESS	4.00	4.00	4.00	4.00	4.00	4.00	4.00
001	- 410711	g) EMERGENCY PREPAREDNESS-SUBSIDIARY	2.00	3.00	3.00	3.00	4.00	2.00	3.00
001	- 410712	EMERGENCY PREPAREDNESS-24 HOUR	7.00	6.00	5.00	5.00	5.00	7.00	7.00
001	- 410800	MOTOR VEHICLE	2.00	2.00	2.00	2.00	1.00	1.00	1.00
001	- 430160	CORONER	5.00	9.00	9.00	9.00	9.00	9.00	9.00
001	- 430180	ANIMAL CONTROL	6.00	7.00	8.00	10.00	10.00	10.00	10.00
001	- 430220	COMMUNITY SERVICES-JOB ONE	-	6.00	-	-	-	-	-
001	- 430225	COMMUNITY SERVICES-H & S REHABILITATION	0.25	1.13	0.06	-	1.00	1.00	1.00
001	- 430231	h) COMMUNITY SERVICES-COMMUNITY ACTION	6.75	9.00	7.80	6.96	7.71	7.61	9.57
001	- 430232	i) COMMUNITY SERVICES-ENERGY ASSISTANCE	0.35	0.35	0.35	0.35	0.35	0.45	0.42
001	- 430233	j) COMMUNITY SERVICES-SUMMER FEEDING	17.00	30.00	22.00	18.00	22.00	20.00	18.00
001	- 430234	k) COMMUNITY SERVICES-COMM SRV CTRS	-	-	-	2.00	5.00	6.00	8.00
001	- 430241	COMMUNITY SERVICES-EITC OUTREACH	-	1.00	-	-	-	-	-
001	- 430242	COMMUNITY SERVICES-ARRA WEATHERIZATION	-	-	0.94	0.13	-	-	-
001	- 430244	COMMUNITY SERVICES-ARRA CSBG PGM ACT	-	0.75	-	-	-	-	-
001	- 430246	COMMUNITY SERVICES-LIHEAP WEATHERIZATION	0.34	0.87	-	0.87	-	-	-
001	- 430247	l) COMMUNITY SERVICES-CSBG ADMINISTRATION	0.94	0.90	0.18	0.13	0.14	0.08	0.22
001	- 430248	m) COMMUNITY SERVICES-CSBG PROGRAM ACTIVITIES	1.96	2.00	2.68	1.56	1.80	1.86	1.79
001	- 430249	COMMUNITY SERVICES-DOE WEATHERIZATION	0.41	-	-	-	-	-	-
001	- 430250	COMMUNITY SERVICES-HOME PROGRAM	1.00	1.00	1.00	1.00	1.00	1.00	1.00
001	- 450300	n) COMMUNITY CENTER	-	-	-	-	-	5.00	2.00
001	- 465230	ECONOMIC DEVELOPMENT	4.00	4.00	4.00	4.00	4.00	4.00	4.00
001	- 465235	TOURISM	1.00	1.00	1.00	1.00	1.00	1.00	1.00
105	- 420270	ROAD LIGHTING	1.33	1.66	1.66	1.66	1.00	1.00	1.00
107	- 465300	WORKFORCE INVESTMENT ACT	24.49	24.50	10.50	11.00	41.00	9.00	9.00
110	- 400205	CRIMINAL COURT FUND	-	-	-	2.47	2.47	2.44	2.44
112	- 420210	o) PAVED STREETS	69.00	69.00	71.00	66.00	68.00	67.00	65.00
112	- 420260	p) DRAINAGE	85.25	89.50	101.50	108.70	111.70	112.70	114.70
113	- 450100	RECREATION	60.25	66.25	66.25	65.25	65.25	64.00	64.00
113	- 450112	q) RECREATION SUMMER CAMP	76.00	93.00	79.00	82.00	64.00	64.00	82.00
114	- 430170	MOSQUITO CONTROL	1.34	1.68	1.68	1.68	1.00	1.01	1.01
116	- 430251	RSVP - FEDERAL	1.20	1.20	0.61	0.55	0.35	0.53	0.53

FUND	CODE	DEPARTMENT	2009	2010	2011	2012	2013	2014	2015
			BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
116	- 430260	RSVP - STATE/OTHER	0.95	0.95	1.00	1.00	1.00	1.00	1.00
116	- 430270	r) RSVP - LOCAL	1.85	2.85	3.39	4.45	3.65	3.47	2.47
401	- 420451	s) WASTEWATER-ADMINISTRATION	6.25	5.00	6.00	7.00	7.00	5.00	6.00
401	- 420452	WASTEWATER-COLLECTION & MAINTENANCE	30.00	31.00	31.00	30.00	30.00	33.00	33.00
401	- 420453	t) WASTEWATER-TREATMENT	18.00	17.00	18.00	18.00	19.00	19.00	18.00
430	- 420541	u) WATERWORKS - ADMINISTRATION	5.25	6.25	4.25	5.55	5.55	6.55	5.55
430	- 420542	WATERWORKS -BILLING & COLLECTING	8.00	8.00	8.00	8.00	8.00	8.00	8.00
430	- 420543	WATERWORKS - METER READERS	7.00	7.00	7.49	8.49	8.16	7.16	7.16
430	- 420544	WATERWORKS - DISTRIBUTION	22.00	22.00	22.49	22.49	22.16	16.16	16.16
430	- 420545	WATERWORKS -PLANT	18.00	17.00	18.02	19.02	18.68	18.68	18.68
450	- 420430	SOLID WASTE	1.33	1.66	1.66	1.66	1.00	0.99	0.99
TOTAL			648.00	708.00	681.00	690.00	709.00	681.00	700.00

- a) One Summer Temporary position is budgeted for 2015.
- b) One Procurement Agent eliminated in 2014, Procurement Contract Tech added and one Procurement Tech I eliminated.
- c) One additional Community Outreach Specialist Temporary position budgeted 2015.
- d) GIS Specialist, GIS Analyst (partial), GIS/GPS Field Operator (partial) and two Summer Temporary positions moved to New GIS Department. One Desktop Support Specialist is being budgeted for 2015.
- e) GIS Specialist, GIS Analyst (partial), GIS/GPS Field Operator (partial) and two Summer Temporary positions moved from Info Tech.
- f) One additional Maintenance Mechanic budgeted and Clerical Temporary was changed to fulltime Clerk I in 2015.
- g) One additional Summer Temporary position is budgeted for 2015.
- h) Adjusted the allocation of Community Services department employees salary charged to this department due to changes in grant funding for this department and two additional Summer Temporary positions budgeted in 2015.
- i) Adjusted the allocation of Community Services department employees salary charged to this department due to changes in grant funding for this department.
- j) In 2015, budgeted the number of positions actually hired to operate program in 2014, which was two less positions.
- k) One additional Community Service Center Coordinator and one Part-time Receptionist for new site budgeted in 2015.
- l) Adjusted the allocation of Community Services department employees salary charged to this department due to changes in grant funding for this department.
- m) Adjusted the allocation of Community Services department employees salary charged to this department due to changes in grant funding for this department.
- n) Three Temporary positions to setup events in new Community Center removed in 2015.



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

	2004	2005	2006	2007
Governmental activities				
Net Investment in Capital Assets	\$ 69,591,175	\$ 73,264,359	\$ 88,518,346	\$ 97,956,951
Restricted for:	9,918,330	8,994,356	8,164,263	7,840,421
Maintenance/Operations	-	-	-	-
Debt Service	-	-	-	-
Capital Projects	-	-	-	-
Road Lighting	-	-	-	-
Other Programs	-	-	-	-
Unrestricted	31,521,752	42,608,063	54,768,676	64,562,997
Total governmental activities net position	\$ 111,031,257	\$ 124,866,778	\$ 151,451,285	\$ 170,360,369
Business-type activities				
Net Investment in Capital Assets	\$ 96,899,668	\$ 95,294,688	\$ 97,596,993	\$ 99,051,543
Restricted for:	4,958,811	5,597,147	7,417,357	7,130,258
Debt Service	-	-	-	-
Capital Projects	-	-	-	-
Unrestricted	2,659,978	2,933,159	4,759,642	8,675,669
Total business-type activities net position	\$ 104,518,457	\$ 103,824,994	\$ 109,773,992	\$ 114,857,470
Primary government				
Net Investment in Capital Assets	\$ 166,490,843	\$ 168,559,047	\$ 186,115,339	\$ 197,008,494
Restricted	14,877,141	14,591,503	15,581,620	14,970,679
Maintenance/Operations	-	-	-	-
Debt Service	-	-	-	-
Capital Projects	-	-	-	-
Road Lighting	-	-	-	-
Other Programs	-	-	-	-
Unrestricted	34,181,730	45,541,222	59,528,318	73,238,666
Total primary government net position	\$ 215,549,714	\$ 228,691,772	\$ 261,225,277	\$ 285,217,839

Source: Audited Comprehensive Annual Financial Report.

Exhibit D-1

2008	2009	2010	2011	2012	2013
\$ 99,123,500	\$ 103,427,078	\$ 120,409,754	\$ 140,450,577	\$ 159,338,478	\$ 175,989,169
7,872,433	10,301,562	10,381,950	33,691,897		
-	-	-	-	31,584,479	32,432,876
-	-	-	-	4,591,657	4,474,558
-	-	-	-	1,884,367	2,573,931
-	-	-	-	-	984,893
-	-	-	-	3,263,986	2,638,212
77,137,128	64,931,061	61,097,588	35,099,858	33,236,679	32,336,391
<u>\$ 184,133,061</u>	<u>\$ 178,659,700</u>	<u>\$ 191,889,292</u>	<u>\$ 209,242,332</u>	<u>\$ 233,899,646</u>	<u>\$ 251,430,030</u>
\$ 94,825,477	\$ 96,566,346	\$ 102,256,875	\$ 102,829,417	\$ 102,711,267	\$ 103,607,176
8,137,231	8,954,936	9,447,895	10,437,856		
-	-	-	-	2,857,321	2,857,886
-	-	-	-	7,864,064	6,366,278
10,892,319	17,914,946	8,944,554	6,016,479	3,379,723	777,476
<u>\$ 113,855,027</u>	<u>\$ 123,436,228</u>	<u>\$ 120,649,324</u>	<u>\$ 119,283,752</u>	<u>\$ 116,812,375</u>	<u>\$ 113,608,816</u>
\$ 193,948,977	\$ 199,993,424	\$ 222,666,629	\$ 243,279,994	\$ 262,049,745	\$ 279,596,345
16,009,664	19,256,498	19,829,845	44,129,753		
-	-	-	-	31,584,479	32,432,876
-	-	-	-	7,448,978	7,332,444
-	-	-	-	9,748,431	8,940,209
-	-	-	-	-	984,893
-	-	-	-	-	2,638,212
88,029,447	82,846,007	70,042,142	41,116,337	36,616,402	33,113,867
<u>\$ 297,988,088</u>	<u>\$ 302,095,929</u>	<u>\$ 312,538,616</u>	<u>\$ 328,526,084</u>	<u>\$ 347,448,035</u>	<u>\$ 365,038,846</u>

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

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Expenses										
Governmental activities:										
General government	\$ 9,190,975	\$ 9,482,176	\$ 10,234,268	\$ 14,131,681	\$ 10,755,610	\$ 20,824,397	\$ 14,405,243	\$ 15,314,299	\$ 18,011,540	\$ 18,234,171
Public safety	6,188,003	13,831,891	7,107,232	6,675,265	12,165,599	8,410,575	7,399,524	9,664,188	13,628,616	8,311,542
Public works	17,615,424	17,810,336	19,485,320	20,662,921	20,372,591	22,000,978	23,739,793	27,220,169	24,944,066	25,161,360
Health and welfare	2,916,691	3,817,755	3,648,387	4,208,703	4,424,586	5,098,084	5,286,588	6,021,742	5,637,053	5,799,325
Culture and recreation	2,497,697	2,492,969	2,482,841	2,724,819	3,130,278	4,661,002	4,412,734	4,136,517	4,362,368	4,574,464
Economic development and assistance	3,295,347	3,867,097	4,189,764	2,754,328	2,931,667	3,258,521	2,711,225	1,894,222	1,936,176	2,397,090
Interest & other charges on long-term debt	2,693,612	2,470,056	2,027,512	2,357,075	1,699,323	1,595,120	1,339,967	1,068,932	926,822	532,285
Total governmental activities expenses	44,397,749	53,772,280	49,175,324	53,514,792	55,479,654	65,848,677	59,295,074	65,320,069	69,446,641	65,010,237
Business-type activities:										
Waterworks utility system	7,201,101	6,732,560	7,582,875	9,140,058	9,671,422	10,005,765	10,186,293	10,144,371	10,768,117	11,300,078
Wastewater utility system	9,712,537	10,393,030	10,388,352	11,677,372	11,795,239	11,376,790	11,199,581	10,473,738	10,728,800	11,557,921
Solid waste collection and disposal	2,820,247	2,814,602	3,139,169	3,528,908	3,743,783	3,736,594	3,750,725	3,382,763	3,387,198	3,436,409
Total business-type activities expenses	19,733,885	19,940,192	21,110,396	24,346,338	25,210,444	25,119,149	25,136,599	24,000,872	24,884,115	26,294,408
Total primary government expenses	64,131,634	73,712,472	\$ 70,285,720	\$ 77,861,130	\$ 80,690,098	\$ 90,967,826	\$ 84,431,673	\$ 89,320,941	\$ 94,330,756	\$ 91,304,645
Program Revenues										
Governmental activities:										
Charges for services:										
General government	\$ 1,988,564	\$ 2,763,968	\$ 3,379,117	\$ 3,699,399	\$ 3,701,130	\$ 3,624,990	\$ 2,873,262	\$ 2,926,954	\$ 3,073,497	\$ 3,163,440
Public works	12,148	16,795	5,088	12,946	8,605	11,341	34,984	48,876	20,896	96,187
Culture and recreation	45,358	50,622	62,060	66,270	82,189	107,877	138,657	199,330	244,226	197,403
Operating grants and contributions	5,214,681	14,727,200	8,459,923	4,971,050	9,320,506	9,656,650	6,590,029	7,793,403	11,948,264	11,658,362
Capital grants and contributions	1,986,394	2,336,922	14,576,941	9,727,281	2,176,208	2,653,233	9,790,431	12,638,224	10,670,079	5,842,108
Total governmental activities program revenues	9,247,145	19,895,507	26,483,129	18,476,946	15,288,638	16,054,091	19,427,363	23,606,787	25,956,962	20,957,500
Business-type activities:										
Charges for services:										
Waterworks utility system	5,409,933	7,010,523	9,290,495	10,636,932	10,709,725	11,037,959	10,865,178	11,055,175	10,426,391	10,427,732
Wastewater utility system	6,661,740	7,036,979	8,584,119	7,717,179	7,283,534	7,365,461	7,199,368	7,286,282	7,619,198	7,990,415
Solid waste collection and disposal	2,651,656	2,381,887	3,386,105	3,696,745	3,711,229	3,965,403	3,998,917	3,536,887	3,604,549	3,457,347
Operating grants and contributions	125,965	296,671	-	2,543,557	980,396	143,186	89,784	248,643	227,161	348,468
Capital grants and contributions	1,247,247	1,437,791	4,400,226	3,120,601	558,703	40,125	14,111	258,951	283,430	48,464
Total business-type activities program revenues	16,096,541	18,163,851	25,660,945	27,715,014	23,243,587	22,552,134	22,167,358	22,385,938	22,160,729	22,272,426
Total primary government program revenues	\$ 25,343,686	\$ 38,059,358	\$ 52,144,074	\$ 46,191,960	\$ 38,532,225	\$ 38,606,225	\$ 41,594,721	\$ 45,992,725	\$ 48,117,691	\$ 43,229,926
Net (expenses)/revenue										
Governmental activities	\$ (35,150,604)	\$ (33,876,773)	\$ (22,692,195)	\$ (35,037,846)	\$ (40,191,016)	\$ (49,794,586)	\$ (39,867,711)	\$ (41,713,282)	\$ (43,489,679)	\$ (44,052,737)
Business-type activities	(3,637,344)	(1,776,341)	4,550,549	3,368,676	(1,966,857)	(2,567,015)	(2,969,241)	(1,614,934)	(2,723,386)	(4,021,982)
Total primary government net expenses	\$ (38,787,948)	\$ (35,653,114)	\$ (18,141,646)	\$ (31,669,170)	\$ (42,157,873)	\$ (52,361,601)	\$ (42,836,952)	\$ (43,328,216)	\$ (46,213,065)	\$ (48,074,719)

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
General Revenues & Other Changes in Net Position										
Governmental activities:										
Taxes										
Ad valorem taxes	\$ 17,011,703	\$ 17,619,869	\$ 17,789,328	\$ 19,003,307	\$ 20,524,233	\$ 21,457,700	\$ 22,835,369	\$ 22,137,484	\$ 23,765,758	\$ 24,732,161
Sales taxes	20,304,470	24,489,895	28,935,942	29,571,279	32,221,461	32,710,536	28,288,787	34,268,437	41,172,766	35,144,273
Alcoholic beverage tax	60,995	61,352	62,072	54,518	53,028	52,382	50,737	45,892	50,889	48,168
Airport expansion agreement	217,059	190,432	178,166	165,256	144,877	-	-	-	1,381,602	296,893
Cable TV franchise tax	500,816	393,388	549,090	615,232	633,810	638,467	666,451	695,297	732,974	767,343
Investment earnings	955,368	1,591,960	3,061,811	3,865,138	2,678,483	975,318	534,967	401,819	313,348	253,115
Additions to Claims & Judgments	-	-	-	-	(1,109,227)	-	-	-	-	-
Implementation of GASB 45	-	-	-	-	(2,103,010)	-	-	-	-	-
Miscellaneous	1,591,747	2,658,353	217,386	676,300	661,709	195,205	600,259	1,708,946	943,492	1,153,292
Gain (loss) on disposal of capital assets	99,118	1,587,045	(567,093)	-	143,598	-	-	-	-	-
Transfer (to) from other funds	(1,556,208)	(880,000)	(950,000)	(4,100)	(84,955)	(11,708,386)	120,733	(191,553)	(213,836)	(812,124)
Total governmental activities	39,185,068	47,712,294	49,276,702	53,946,930	53,764,007	44,321,222	53,097,303	59,066,322	68,146,993	61,583,121
Business-type activities:										
Taxes										
Ad valorem taxes	-	-	11	445	12	-	-	-	-	-
Investment earnings	84,261	202,878	448,438	1,533,868	879,447	439,830	54,906	46,625	37,265	27,318
Miscellaneous	-	-	-	-	-	-	248,164	11,184	908	(21,019)
Gain (loss) on disposal of capital assets	(461,266)	-	-	-	-	-	-	-	-	-
Transfer (to) from other funds	1,556,208	880,000	950,000	4,100	84,955	11,708,386	(120,733)	191,553	213,836	812,124
Total business-type activities	1,179,203	1,082,878	1,398,449	1,538,413	964,414	12,148,216	182,337	249,362	252,009	818,423
Total primary government	40,364,271	48,795,172	50,675,151	55,485,343	54,728,421	56,469,438	53,279,640	59,315,684	68,399,002	62,401,544
Change in Net Position										
Governmental activities	\$ 4,034,464	\$ 13,835,521	\$ 26,584,507	\$ 18,909,084	\$ 13,572,991	\$ (5,473,364)	\$ 13,229,592	\$ 17,353,040	\$ 24,657,314	\$ 17,530,384
Business-type activities	(2,458,141)	(693,463)	5,948,998	4,907,089	(1,002,443)	9,581,201	(2,786,904)	(1,365,572)	(2,471,377)	(3,203,559)
Total primary government	\$ 1,576,323	\$ 13,142,058	\$ 32,533,505	\$ 23,816,173	\$ 12,570,548	\$ 4,107,837	\$ 10,442,688	\$ 15,987,468	\$ 22,185,937	\$ 14,326,825

Source: Audited Comprehensive Annual Financial Report.

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

	2004	2005	2006	2007
General Fund				
Reserved	\$ 130,549	\$ 43,824	\$ 175,141	\$ 234,239
Unreserved, reported in:				
General Fund	16,125,137	22,074,709	28,178,035	34,373,118
Designated for Insurance	-	-	-	1,373,577
Nonspendable	-	-	-	-
Restricted	-	-	-	-
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned	-	-	-	-
Total General Fund	\$ 16,255,686	\$ 22,118,533	\$ 28,353,176	\$ 35,980,934
All other governmental funds				
Reserved	\$ 8,890,313	\$ 8,994,726	\$ 7,078,607	\$ 6,230,000
Unreserved, reported in:				
Special revenue funds	14,495,814	18,537,294	25,761,273	30,797,386
Capital projects funds	2,438,013	2,546,540	2,279,133	1,744,101
Nonspendable	-	-	-	-
Restricted	-	-	-	-
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned	-	-	-	-
Total all other governmental funds	\$ 25,824,140	\$ 30,078,560	\$ 35,119,013	\$ 38,771,487

Source: Audited Comprehensive Annual Financial Report.

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

Exhibit D-3

2008	2009	2010	2011	2012	2013
\$ 81,050	\$ 291,322	\$ 303,998	\$ -	\$ -	\$ -
41,750,290	33,822,823	35,816,102	-	-	-
1,436,279	1,374,700	1,264,575	-	-	-
-	-	-	417,043	202,327	556,807
-	-	-	3,055,030	260,178	373,827
-	-	-	15,012,261	12,052,002	11,017,325
-	-	-	16,880,927	23,845,305	21,550,766
-	-	-	4,758,040	6,466,751	8,052,321
<u>\$ 43,267,619</u>	<u>\$ 35,488,845</u>	<u>\$ 37,384,675</u>	<u>\$ 40,123,301</u>	<u>\$ 42,826,563</u>	<u>\$ 41,551,046</u>
\$ 6,759,906	\$ 10,302,990	\$ 5,664,793	\$ -	\$ -	\$ -
36,346,746	34,379,718	34,330,891	-	-	-
1,850,417	1,862,172	2,396,037	-	-	-
-	-	-	91,749	67,546	3,328
-	-	-	30,636,867	41,064,311	42,730,643
-	-	-	9,006,227	5,160,704	5,443,989
-	-	-	304,264	36,007	35,742
-	-	-	(23,846)	(7,669)	(1,476)
<u>\$ 44,957,069</u>	<u>\$ 46,544,880</u>	<u>\$ 42,391,721</u>	<u>\$ 40,015,261</u>	<u>\$ 46,320,899</u>	<u>\$ 48,212,226</u>

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

	2004	2005	2006	2007
Revenues				
Taxes:				
Ad valorem taxes	\$ 17,011,703	\$ 17,619,869	\$ 17,789,328	\$ 19,003,307
Sales taxes	20,304,470	24,489,895	28,935,942	29,571,279
Other taxes	778,870	645,172	789,328	835,006
Licenses and permits	827,931	839,675	1,242,174	888,645
Intergovernmental revenues	7,163,825	16,953,679	8,650,916	5,630,392
Fees, charges, and commissions	703,083	1,373,984	1,461,908	1,947,317
Fines and forfeitures	552,306	728,169	835,566	990,057
Investment earnings	955,368	1,591,960	3,061,811	3,865,138
Miscellaneous	1,591,747	2,658,353	217,386	676,300
Total revenues	<u>49,889,303</u>	<u>66,900,756</u>	<u>62,984,359</u>	<u>63,407,441</u>
Expenditures				
Current:				
General government	8,752,033	9,124,143	9,878,954	11,083,755
Public safety	6,102,878	13,732,493	7,006,258	6,458,952
Public works	11,197,567	10,882,350	12,101,696	13,011,540
Health and welfare	2,834,907	3,714,756	3,536,016	4,102,703
Culture and recreation	2,281,202	2,256,210	2,237,601	2,442,864
Economic development & assistance	3,251,584	3,813,076	4,142,637	2,712,710
Debt service:				
Principal	6,860,000	3,975,000	4,905,000	4,765,000
Interest and other charges	2,608,305	2,311,855	1,935,264	1,753,490
Capital outlay	16,259,490	3,569,569	6,455,670	8,036,457
Total expenditures	<u>60,147,966</u>	<u>53,379,452</u>	<u>52,199,096</u>	<u>54,367,471</u>
Excess (deficiency) of revenues over expenditures	(10,258,663)	13,521,304	10,785,263	9,039,970
Other financing sources (uses)				
Transfer in	3,480,424	1,819,393	992,998	735,729
Transfer out	(5,036,632)	(2,699,393)	(1,942,998)	(739,829)
Insurance Recoveries	-	-	1,439,833	-
Issuance of Debt	-	-	-	920,000
Bond proceeds	790,978	7,170,000	-	-
Premium (discount) on debt issued	-	53,018	-	-
Payment to refunded bond escrow agent	-	(9,747,055)	-	-
Proceeds from sale of assets	145,421	-	-	-
Compensation for Loss/Damaged Assets	-	-	-	-
Total other financing sources (uses)	<u>(619,809)</u>	<u>(3,404,037)</u>	<u>489,833</u>	<u>915,900</u>
Net change in fund balance	<u>\$ (10,878,472)</u>	<u>\$ 10,117,267</u>	<u>\$ 11,275,096</u>	<u>\$ 9,955,870</u>
Debt service as a percentage of noncapital expenditures	21.6%	12.6%	15.0%	14.1%

Source: Audited Comprehensive Annual Financial Report.

Exhibit D-4

	2008	2009	2010	2011	2012	2013
\$	20,524,233	\$ 21,457,700	\$ 22,835,369	\$ 22,137,484	\$ 23,765,758	\$ 24,732,161
	32,221,461	32,710,536	28,288,787	34,268,437	41,172,766	35,144,273
	831,715	690,849	717,188	741,189	2,165,465	1,112,404
	1,057,834	1,224,314	1,161,535	1,220,781	1,229,153	1,286,150
	10,429,886	12,309,883	16,380,460	20,431,627	22,541,402	16,868,809
	1,646,809	1,588,923	806,151	784,418	864,930	963,540
	1,150,017	930,971	1,079,217	1,169,961	1,244,536	1,207,340
	2,678,484	975,318	534,967	401,819	313,348	253,115
	800,780	195,205	505,998	1,708,592	758,428	1,053,021
	<u>71,341,219</u>	<u>72,083,699</u>	<u>72,309,672</u>	<u>82,864,308</u>	<u>94,055,786</u>	<u>82,620,813</u>
	11,878,304	12,728,576	13,398,419	13,457,653	14,222,928	17,400,460
	11,923,099	8,213,440	7,212,336	9,504,072	13,524,991	8,193,492
	12,581,356	14,010,111	14,964,380	18,895,378	16,780,029	16,865,324
	4,311,443	4,961,591	5,133,224	5,874,174	5,511,268	5,630,673
	2,826,658	3,471,293	3,814,620	3,224,064	3,337,795	3,445,311
	2,900,060	3,236,146	2,701,925	1,878,426	1,918,806	2,354,966
	4,990,000	5,060,000	5,280,000	2,430,000	2,530,000	3,010,000
	1,596,006	1,500,361	1,303,810	1,098,587	971,725	778,560
	4,972,114	13,384,662	20,973,281	25,948,589	26,320,572	23,614,364
	<u>57,979,040</u>	<u>66,566,180</u>	<u>74,781,995</u>	<u>82,310,943</u>	<u>85,118,114</u>	<u>81,293,150</u>
	13,362,179	5,517,519	(2,472,323)	553,365	8,937,672	1,327,663
	687,339	627,029	4,049,795	3,014,402	3,828,016	1,562,748
	(781,478)	(12,335,512)	(3,929,062)	(3,205,955)	(4,041,852)	(2,374,872)
	4,527	-	-	-	-	-
	-	-	-	-	-	2,620,000
	-	-	-	-	12,500,000	-
	-	-	-	-	-	-
	-	-	-	-	(12,400,000)	(2,620,000)
	-	-	91,457	-	181,853	100,060
	-	-	2,804	354	3,211	211
	<u>(89,612)</u>	<u>(11,708,483)</u>	<u>214,994</u>	<u>(191,199)</u>	<u>71,228</u>	<u>(711,853)</u>
\$	<u>13,272,567</u>	<u>(6,190,964)</u>	<u>(2,257,329)</u>	<u>362,166</u>	<u>9,008,900</u>	<u>615,810</u>
	12.4%	12.3%	12.2%	6.3%	6.0%	6.6%

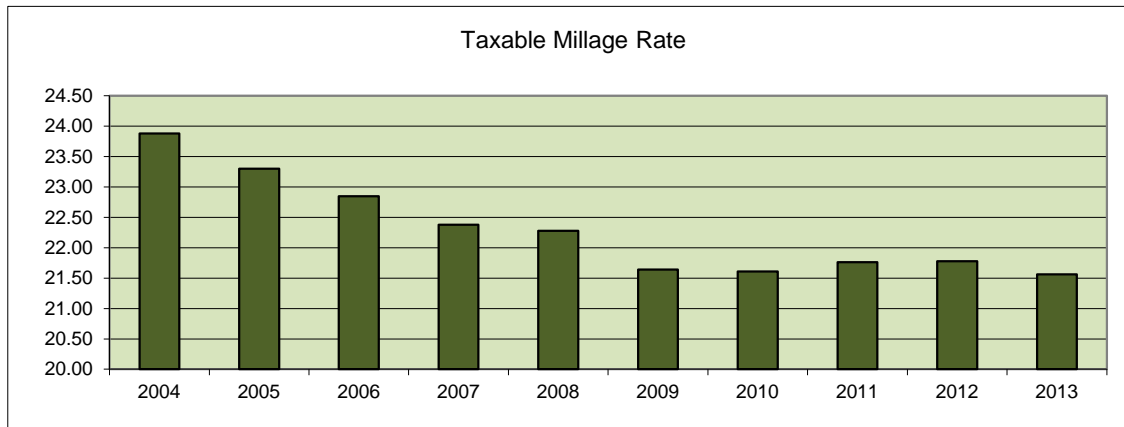
Parish of St. Charles
Assessed Value and Estimated Actual Value of Taxable Property
Last Ten Years
(Unaudited)

Year Ended	Real Property		Other	Less: Homestead Exemption	Total Taxable Assessed Value	Total Direct Tax Rate	Estimated Actual Taxable Value	Assessed Value ¹ as a Percentage of Actual Value
	Residential Property	Commercial Property	Public Utilities					
2004	137,764,899	435,865,585	225,066,890	81,202,746	717,494,628	23.88	7,174,946,280	0.11%
2005	166,911,478	456,320,073	224,844,170	87,570,698	760,505,023	23.30	7,605,050,230	0.11%
2006	178,109,193	472,543,810	221,985,090	90,270,665	782,367,428	22.85	7,823,674,280	0.11%
2007	189,266,443	529,530,663	223,842,200	92,088,489	850,550,817	22.38	8,505,508,170	0.11%
2008	208,301,915	584,940,947	224,620,630	94,652,223	923,211,269	22.28	9,232,112,690	0.11%
2009	227,792,803	645,781,488	223,139,430	96,921,335	999,792,386	21.64	9,997,923,860	0.11%
2010	231,964,163	696,197,177	223,173,070	98,326,155	1,053,008,255	21.61	10,530,082,550	0.11%
2011	233,568,556	662,374,477	222,954,530	99,064,440	1,019,833,123	21.76	10,198,331,230	0.11%
2012	227,756,650	733,775,511	235,895,035	99,009,811	1,098,417,385	21.78	10,984,173,850	0.11%
2013	235,711,655	793,753,174	226,467,700	98,994,895	1,156,937,634	21.56	11,569,376,340	0.11%

Source: St. Charles Parish Tax Collector, 2012 Tax Roll
 St. Charles Parish School Board Comprehensive Annual Financial Report - Statistical Section.

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

¹ Includes tax-exempt property.

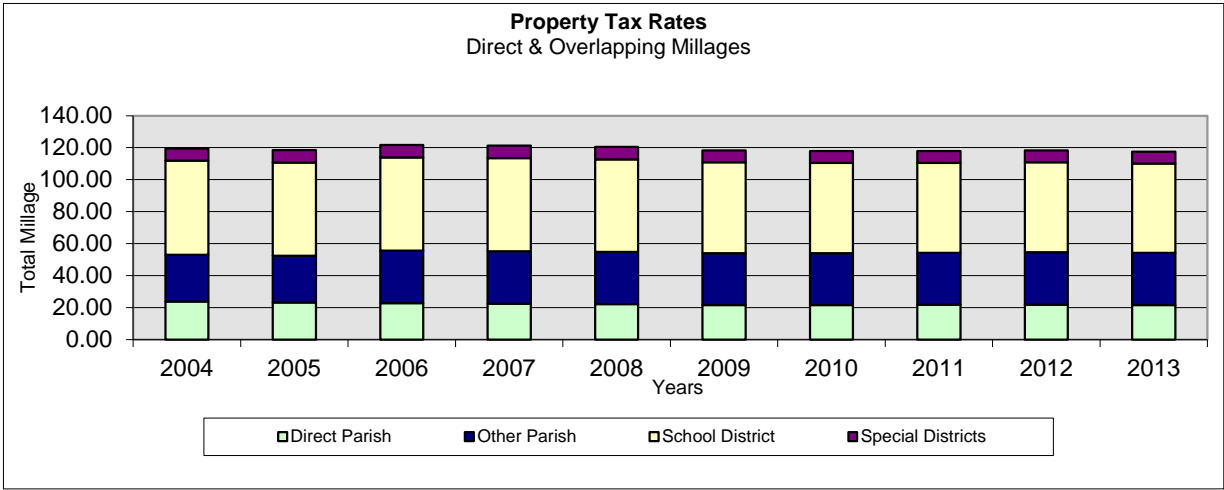


**Parish of St. Charles
Property Tax Rates
Direct and Overlapping Governments
Last Ten Years
(Unaudited)**

Year	St. Charles Parish			Overlapping Rates ¹								Total Direct & Overlapping Rates
	Operating Millage	Debt Service Millage	Total Parish Millage	Parish			School District			Special Districts		
				Operating Millage	Debt Service Millage	Total Parish Millage	Operating Millage	Debt Service Millage	Total School Millage			
2004	18.41	5.47	23.88	26.63	2.46	29.09	51.97	6.86	58.83	7.76	119.56	
2005	18.51	4.79	23.30	26.59	2.46	29.05	51.97	6.36	58.33	7.76	118.44	
2006	18.51	4.34	22.85	30.34	2.46	32.8	51.97	6.36	58.33	7.76	121.74	
2007	18.81	3.57	22.38	30.31	2.46	32.77	51.97	6.36	58.33	7.72	121.20	
2008	19.00	3.28	22.28	30.11	2.46	32.57	51.55	6.36	57.91	7.67	120.43	
2009	18.66	2.98	21.64	29.95	2.46	32.41	50.51	6.36	56.87	7.43	118.35	
2010	18.66	2.95	21.61	29.94	2.46	32.40	50.51	5.86	56.37	7.43	117.81	
2011	18.81	2.95	21.76	29.94	2.46	32.40	50.51	5.86	56.37	7.42	117.95	
2012	18.83	2.95	21.78	29.63	3.16	32.79	50.51	5.86	56.37	7.42	118.36	
2013	18.73	2.83	21.56	29.56	3.16	32.72	49.90	5.86	55.76	7.35	117.39	

Source: St. Charles Parish Tax Collector, 2012 Tax Roll

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



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

Taxpayer	Industry Type	2013		2004	
		Taxable Assessed Value	Percentage of Total Taxable Assessed Value	Taxable Assessed Value	Percentage of Total Taxable Assessed Value
Entergy Louisiana, Inc.	Public Utility	\$ 181,642,680	15.7%	\$ 193,568,060	27.0%
Union Carbide Corporation	Chemical Plant	140,923,640	12.2%	68,871,294	9.6%
Motiva Enterprises, LLC	Oil Refinery	96,448,824	8.3%	81,291,273	11.3%
Shell Oil Company	Oil Refinery	59,224,560	5.1%	68,871,294	9.6%
Valero Marketing & Supply	Oil Refinery	58,086,820	5.0%	36,984,887 **	5.2%
Monsanto	Chemical Plant	52,397,639	4.5%	26,196,836	3.7%
Valero Refining - New Orleans	Oil Refinery	47,563,918	4.1%	-	0.0%
Motiva Enterprises, LLC	Chemical Plant	28,655,150	2.5%	5,681,775	0.8%
Occidental Chemical Corp	Chemical Plant	19,545,491	1.7%	-	0.0%
Vitol, Inc.	Public Utility	12,857,115	1.1%	4,778,990	0.7%
		\$ 697,345,837	60.3%	\$ 486,244,409	67.9%

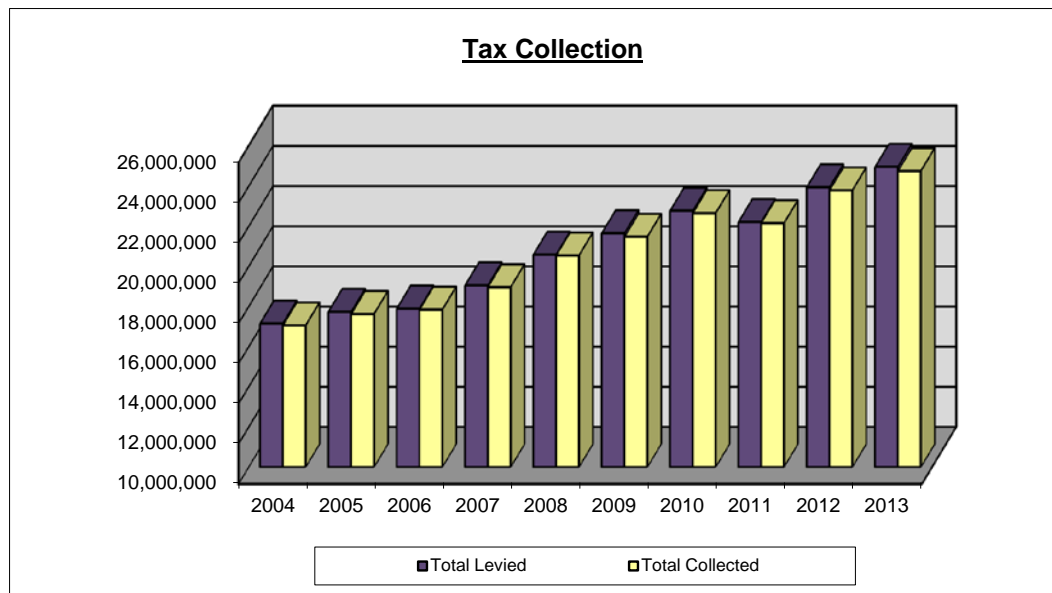
Source: St. Charles Parish School Board Comprehensive Annual Financial Report - Statistical Section.
St. Charles Parish Assessor.

- * Shell changed its name to Motiva
- ** Valero bought Transamerica

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

Year	Total Tax Levy	Collected within Year of the Levy		Collections from Subsequent Years	Total Collections to Date	
		Amount	Percentage of Levy		Amount	Percentage of Levy
2004	17,132,216	17,003,843	99.3	34,549	17,038,392	99.5
2005	17,718,224	17,585,630	99.3	24,903	17,610,533	99.4
2006	17,875,653	17,764,436	99.4	59,713	17,824,149	99.7
2007	19,034,037	18,944,040	99.5	219	18,944,259	99.5
2008	20,567,684	20,524,026	99.8	-	20,524,026	99.8
2009	21,633,802	21,370,644	98.8	87,056	21,457,700	99.2
2010	22,753,618	22,506,970	98.9	128,399	22,635,369	99.5
2011	22,189,594	22,133,407	99.7	4,077	22,137,484	99.8
2012	23,921,115	23,763,105	99.3	2,653	23,765,758	99.4
2013	24,940,832	24,717,037	99.1	15,124	24,732,161	99.2

Source: St. Charles Parish Tax Collector.



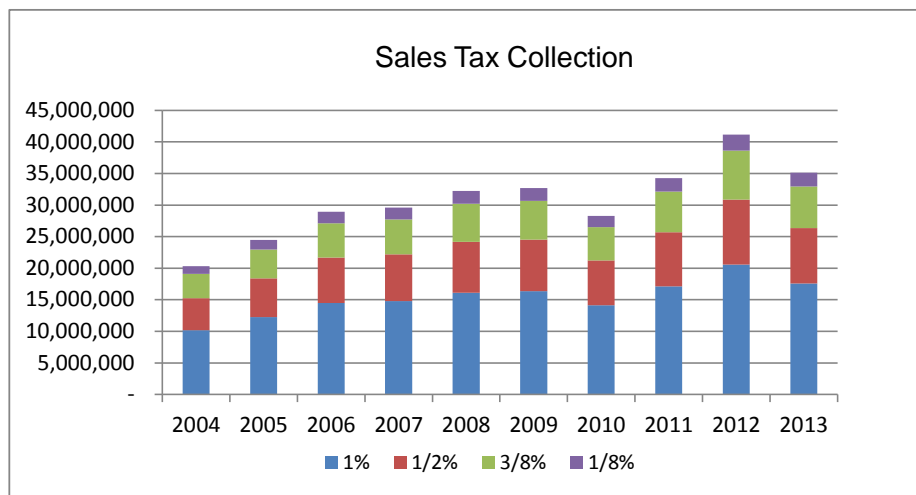
**Parish of St. Charles
Sales Tax Collections
Last Ten Years
(Unaudited)**

Year	1% Road and Drainage Maintenance	1/2% General Parish	3/8% General Parish	1/8% Fire Protection	Total Sales Tax
2004	10,180,674	5,090,347	3,817,762	1,215,687	20,304,470
2005	12,245,421	6,122,240	4,591,681	1,530,553	24,489,895
2006	14,467,034	7,234,464	5,425,848	1,808,596	28,935,942
2007	14,785,650	7,392,825	5,544,618	1,848,186	29,571,279
2008	16,110,012	8,055,006	6,041,254	2,015,189	32,221,461
2009	16,356,823	8,178,411	6,133,808	2,041,494	32,710,536
2010	14,144,907	7,072,454	5,304,341	1,767,085	28,288,787
2011	17,134,228	8,567,114	6,425,335	2,141,760	34,268,437
2012	20,586,376	10,293,197	7,719,897	2,573,296	41,172,766
2013	17,572,123	8,786,074	6,589,554	2,196,522	35,144,273

The following is a summary by area of sales and use taxes being levied within the Parish of St. Charles as of December 31, 2013.

	Parish	School Board	State	Total
St. Charles	2.00%	3.00%	4.00%	9.00%

Source: St. Charles Parish School Board - Remittance Sheet





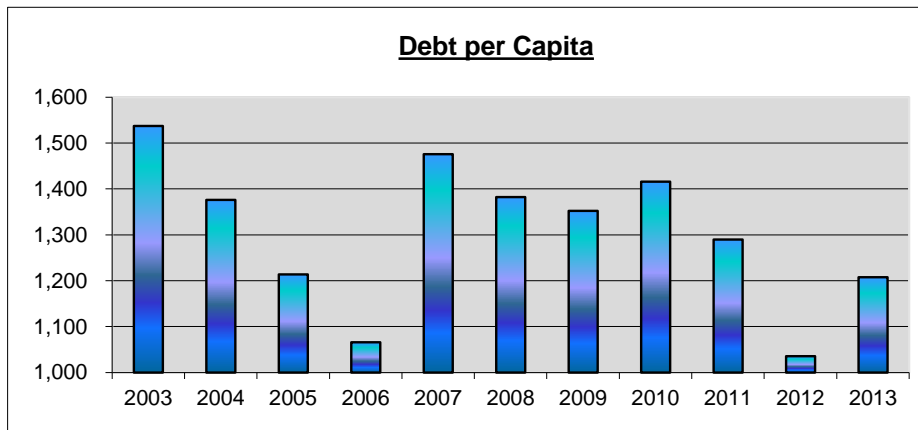
Parish of St. Charles
Ratio of Outstanding Debt by Type
Last Ten Years
(Unaudited)

<u>Year</u>	<u>Governmental Activities</u>			
	<u>General Obligation Bonds</u>	<u>Public Improvement Bonds</u>	<u>Less: Deferred Amount on Refunding</u>	<u>Less: Bond Amortization Costs</u>
2003	38,410,000	24,180,000	(526,489)	-
2004	34,890,000	21,630,000	(461,848)	131,599
2005	32,620,000	17,605,000	(639,267)	45,053
2006	30,245,000	15,075,000	(523,215)	76,673
2007	28,100,000	13,375,000	(407,163)	78,817
2008	25,860,000	10,625,000	(291,111)	108,358
2009	23,670,000	7,755,000	(175,059)	134,755
2010	21,380,000	11,265,000	(74,001)	88,164
2011	19,265,000	4,450,000	(49,333)	128,755
2012	17,165,000	4,120,000	(24,665)	180,488
2013	14,875,000	3,400,000	-	-

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

* Data not Available.

Business-Type Activities					
Revenue Bonds	Less Bond Amortization Costs	Less Deferred Amount on Refunding	Total Primary Government	Percentage of Personal Income	Per Capita
13,455,000	(127,847)	-	75,390,664	5.99%	1,537
12,620,000	(114,389)	(537,596)	68,157,766	5.00%	1,376
11,750,000	(100,932)	(442,850)	60,837,004	4.47%	1,214
10,855,000	(87,475)	(348,105)	55,292,879	3.30%	1,066
33,415,000	(165,171)	164,258	76,393,080	4.23%	1,476
32,660,000	(126,945)	230,633	71,812,565	3.82%	1,382
31,875,000	(100,131)	269,239	69,809,100	3.55%	1,352
30,955,000	(84,726)	280,077	73,083,716	3.78%	1,416
33,055,294	290,915	(69,323)	68,081,957	3.46%	1,290
32,703,890	301,753	(53,919)	54,392,547	2.69%	1,036
31,192,890	-	(38,514)	63,627,385	*	1,208



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

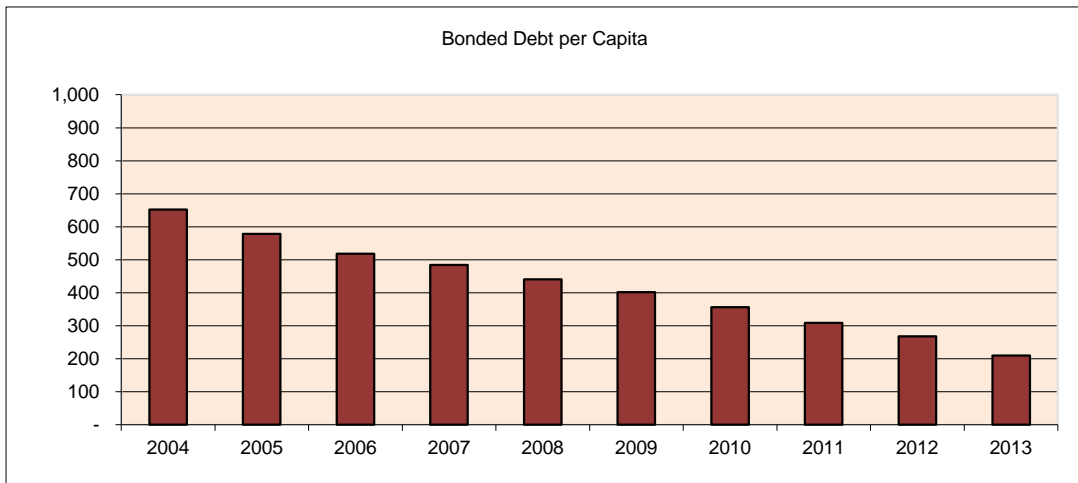
Year	General Obligation Bonds	Less: Amount Available In Debt Service Fund	Total	Percentage of Estimated Actual Value of Property ¹	Debt per Capita ²
2004	34,890,000	2,711,353	32,178,647	0.45%	652
2005	32,620,000	2,935,282	29,684,718	0.39%	578
2006	30,245,000	2,953,023	27,291,977	0.35%	519
2007	28,100,000	3,016,864	25,083,136	0.29%	485
2008	25,860,000	2,943,579	22,916,421	0.25%	441
2009	23,670,000	2,896,611	20,773,389	0.21%	402
2010	21,380,000	2,984,521	18,395,479	0.17%	356
2011	19,265,000	2,974,243	16,290,757	0.16%	309
2012	17,402,762	3,337,088	14,065,674	0.13%	268
2013	14,875,000	3,821,766	11,053,234	0.10%	210

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

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

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

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



Parish of St. Charles
Direct and Overlapping Governmental Activities Debt
December 31, 2013
(Unaudited)

<u>Jurisdiction</u>	<u>Gross Debt Outstanding</u>	<u>Percentage Applicable To Government</u>	<u>Amount Applicable To Government</u>
Direct:			
St. Charles Parish Government ¹			
2003 Sewer Refunding	\$ 2,375,000	100%	\$ 2,375,000
2012 Sewer Refunding	12,500,000	100%	12,500,000
2007 Public Improvement Sales Tax Series	780,000	100%	780,000
2013 Public Improvement Sales Tax Series	2,620,000	100%	2,620,000
2010 DEQ PIST Revenue Bond	3,722,890	100%	3,722,890
Total Direct debt	<u>\$ 21,997,890</u>		<u>\$ 21,997,890</u>
Overlapping:			
St. Charles Parish School Board ²	<u>\$ 44,385,000</u>	100%	<u>\$ 44,385,000</u>
Total Overlapping debt	<u>\$ 44,385,000</u>		<u>\$ 44,385,000</u>
Total Direct and Overlapping debt	<u>\$ 66,382,890</u>		<u>\$ 66,382,890</u>
		2013 Population	52,681
		Per Capita	\$ 1,260.09

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

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

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

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

	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>
Debt Limit *	\$ 79,869,737	\$ 84,807,572	\$ 87,263,809	\$ 94,263,931
Total net debt applicable to limit **	<u>34,890,000</u>	<u>32,620,000</u>	<u>30,245,000</u>	<u>28,100,000</u>
Legal Debt Margin	<u>\$ 44,979,737</u>	<u>\$ 52,187,572</u>	<u>\$ 57,018,809</u>	<u>\$ 66,163,931</u>
Total net debt applicable to the limit as a percentage of debt limit	43.68%	38.46%	34.66%	29.81%

Source: Long-term debt note disclosure, Audited Comprehensive Annual Financial Reports. See Note 11.
St. Charles Parish Tax Collector, 2012 Tax Roll

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

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

<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
\$ 101,786,349	\$ 109,671,372	\$ 115,133,441	\$ 111,889,756	\$ 119,742,720	\$ 125,593,253
<u>25,860,000</u>	<u>23,670,000</u>	<u>21,380,000</u>	<u>19,265,000</u>	<u>17,165,000</u>	<u>14,875,000</u>
<u>\$ 75,926,349</u>	<u>\$ 86,001,372</u>	<u>\$ 93,753,441</u>	<u>\$ 92,624,756</u>	<u>\$ 102,577,720</u>	<u>\$ 110,718,253</u>
25.41%	21.58%	18.57%	17.22%	14.33%	11.84%

Legal Debt Margin Calculation for Year 2013

Assessed value	\$ 1,156,937,634
Add back: homestead exemption	<u>98,994,895</u>
Total assessed value	\$ 1,255,932,529
Debt limit (10% of total assessed value)	125,593,253
Debt applicable to limit:	
General obligation bonds	14,875,000
Less: Amount set aside for repayment of general obligation bonds	<u>-</u>
Total net debt applicable to limit	<u>14,875,000</u>
Legal Debt Margin	<u>\$ 110,718,253</u>

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

Years	Gross Revenue ¹	Direct Operating Expenses ²	Net Revenue Available for Debt Service	Debt Service Requirements			Coverage
				Principal	Interest	Total	
Waterworks Utility System Fund							
2004	7,289,141	5,679,345	1,609,796	540,000	341,350	881,350	1.83
2005	8,040,232	5,239,924	2,800,308	565,000	326,900	891,900	3.14
2006	10,932,314	6,106,271	4,826,043	580,000	312,809	892,809	5.41
2007	15,265,600	6,649,849	8,615,751	415,000	599,024	1,014,024	8.50
2008	12,240,356	6,889,841	5,350,515	420,000	1,403,138	1,823,138	2.93
2009	19,791,676	7,464,942	12,326,734	440,000	1,385,938	1,825,938	6.75
2010	11,250,873	7,659,060	3,591,813	565,000	1,365,838	1,930,838	1.86
2011	11,359,081	7,376,205	3,982,876	755,000	1,340,777	2,095,777	1.90
2012	10,873,573	7,734,099	3,139,474	785,000	1,309,138	2,094,138	1.50
2013	10,847,417	7,952,093	2,895,324	820,000	1,013,798	1,833,798	1.58
Wastewater Utility System Fund							
2004	7,707,831	5,553,402	2,154,429	295,000	119,844	414,844	5.19
2005	8,149,673	6,159,149	1,990,524	305,000	110,994	415,994	4.78
2006	12,344,287	6,358,656	5,985,631	315,000	101,849	416,849	14.36
2007	10,024,586	6,997,460	3,027,126	325,000	92,409	417,409	7.25
2008	8,044,876	7,440,048	604,828	335,000	82,674	417,674	1.45
2009	10,889,371	7,163,924	3,725,447	345,000	72,644	417,644	8.92
2010	7,254,612	6,975,563	279,049	355,000	33,778	388,778	0.72
2011	7,830,465	7,009,082	821,383	365,000	59,483	424,483	1.94
2012	7,972,066	6,729,835	1,242,231	679,000	46,375	725,375	1.71
2013	8,835,935	7,936,603	899,332	691,000	35,252	726,252	1.24

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

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

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

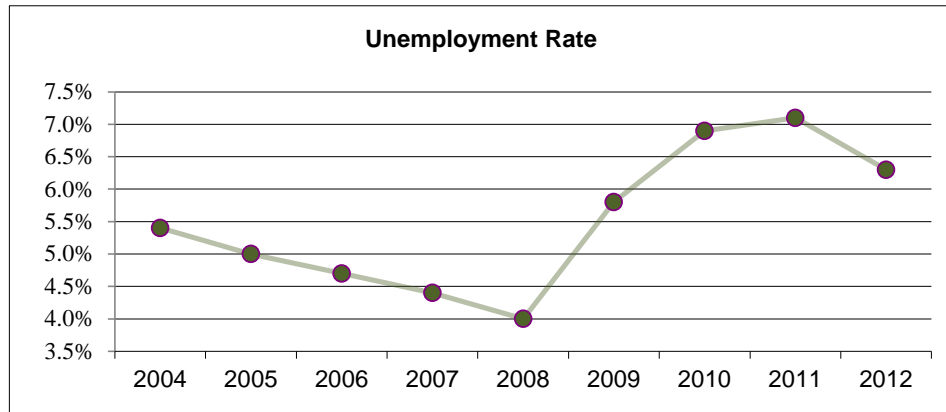
<u>Year</u>	<u>Population ²</u>	<u>Personal Income ² (thousands of dollars)</u>	<u>Per Capita Personal Income ²</u>	<u>Median Age</u>	<u>School Enrollment ¹</u>	<u>Unemployment Rate</u>
2004	49,524	1,385,607	27,978	35.7	9,746	5.4%
2005	49,555	1,531,585	30,907	35.9	9,797	5.0%
2006	50,116	1,700,824	33,938	36.2	9,761	4.7%
2007	51,759	1,809,878	34,967	36.3	9,719	4.4%
2008	51,946	1,879,133	36,404	36.7	9,547	4.0%
2009	51,619	1,969,173	38,154	36.5	9,556	5.8%
2010	51,611	1,933,536	36,626	36.9	9,721	6.9%
2011	52,780	1,968,913	37,491	36.9	9,851	7.1%
2012	52,517	2,019,391	38,332	37.3	9,766	6.3%
2013	52,681	*	*	*	9,805	6.1%

Sources:

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

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

* Data not available.



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

<u>Employer</u>	<u>2013</u>			<u>2004</u>		
	<u>Employees</u>	<u>Rank</u>	<u>Percentage of Total Parish Employment</u>	<u>Employees</u>	<u>Rank</u>	<u>Percentage of Total Parish Employment</u>
St. Charles Parish School Board	1,782	1	9.58%	1,626	1	9.29%
Dow St. Charles Operations	997	2	5.36%	1,300	2	7.43%
Motiva Norco Refining	805	3	4.33%	740	3	4.23%
Entergy	650	4	3.49%	-	-	-
Monsanto	620	5	3.33%	830	5	4.74%
Valero St. Charles	575	6	3.09%	-	-	-
St. Charles Parish Council	566	7	3.04%	455	7	2.60%
St. Charles Hospital	497	8	2.67%	362	8	2.07%
St. Charles Sheriff's Office	430	9	2.31%	244	12	1.39%
Walmart	310	10	1.67%	-	-	-
Shell Chemical	-	0	0.00%	720	4	4.11%
	<u>7,232</u>		<u>44.22%</u>	<u>6,277</u>		<u>35.86%</u>

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

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

	Full-time Equivalent Employees Allotted in Annual Budget									
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
GENERAL FUND										
Animal Control	4.00	5.00	5.00	5.00	5.00	5.00	6.00	6.00	8.00	8.00
Coastal Zone Management	0.89	1.00	1.00	2.00	1.00	2.00	2.00	2.00	2.00	2.00
Community Action	6.67	4.21	4.60	4.53	4.50	5.75	5.75	5.80	6.96	7.71
Community Serv. Block Grant	3.85	3.43	3.04	3.11	3.14	2.90	2.90	2.85	1.69	1.94
Constables & Justice of the Peace	14.00	14.00	14.00	14.00	14.00	14.00	14.00	14.00	14.00	14.00
Coroner	4.00	4.00	4.00	5.00	5.00	5.00	2.00	2.00	3.00	3.00
Council and Administration	19.00	19.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00
District Attorney	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00
District Court	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	4.53	4.53
Economic Development	4.00	4.00	4.00	4.00	4.00	3.00	3.00	3.00	3.00	3.00
Emergency Preparedness	8.00	9.00	9.00	9.00	9.00	10.00	10.00	9.00	9.00	9.00
Energy Assistance	0.48	0.36	0.36	0.36	0.36	0.35	0.35	0.35	0.35	0.35
Finance	12.50	13.00	13.00	13.50	12.51	12.51	12.50	12.50	13.00	13.00
General Government Buildings	17.00	16.00	17.00	15.00	16.00	17.00	17.00	17.00	18.00	19.00
Grants Administration	1.00	1.00	1.00	1.00	1.00	2.00	2.00	2.00	3.00	3.00
Home Program	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
ICC Building Code	-	-	-	-	1.00	1.00	1.00	1.00	1.00	1.00
Information Technology	3.00	4.00	4.00	4.00	4.00	5.00	5.00	4.00	4.20	4.20
Legal Services	2.00	2.00	2.00	2.00	2.00	3.00	3.00	3.00	3.00	3.00
Parish President	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
Personnel	5.00	5.00	4.00	5.00	5.00	4.00	5.00	5.00	5.00	4.00
Planning and Zoning	15.11	15.00	14.00	17.00	17.00	15.00	17.00	17.00	17.30	17.30
Public Information Office	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Purchasing	7.00	7.00	7.00	7.00	7.00	8.00	8.00	8.00	8.00	8.00
Registrar of Voters	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Risk Management	1.00	1.00	1.00	1.00	1.00	2.00	2.00	2.00	2.00	3.00
Weed Control	1.00	1.00	1.00	-	-	-	-	-	-	-
TOTAL GENERAL FUND	155.50	155.00	155.00	158.50	158.51	163.51	164.50	162.50	166.03	168.03
SPECIAL REVENUE FUNDS										
Criminal Court Fund	-	-	-	-	-	-	-	-	2.47	2.47
Mosquito Control	0.66	0.66	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Parks and Recreation	32.00	29.00	31.00	30.00	30.00	38.25	38.25	40.25	40.25	40.25
RSVP - Federal	1.13	1.13	1.08	0.90	0.90	1.20	1.20	0.60	0.55	0.35
RSVP - Local	1.49	1.49	1.54	1.50	1.50	1.85	1.85	2.40	2.45	1.65
RSVP - Nonfederal	0.38	0.38	0.38	0.60	0.60	0.95	0.95	1.00	1.00	1.00
Road and Drainage	151.50	152.50	130.00	136.00	139.50	152.25	158.50	168.50	167.70	172.70
Road Lighting	0.67	0.67	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Workforce Investment Act	25.50	27.50	27.50	27.50	27.49	24.49	24.50	10.50	11.00	9.00
TOTAL SPECIAL FUNDS	213.33	213.33	193.50	198.50	201.99	220.99	227.25	225.25	227.42	229.42
ENTERPRISE FUNDS										
Wastewater Utility System	59.50	52.00	51.50	52.00	53.50	54.25	53.00	53.00	53.00	54.00
Waterworks Utility System	51.00	51.00	50.00	53.00	52.00	53.25	53.25	54.25	56.55	55.55
Solid Waste	0.67	0.67	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
TOTAL ENTERPRISE FUNDS	110.50	103.00	101.50	105.00	105.50	107.50	106.25	107.25	109.55	109.55
TOTAL ALL FUNDS	479.33	471.33	450.00	462.00	466.00	492.00	498.00	495.00	503.00	507.00

Source: Various parish departments

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

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

Function / Program	2006	2007	2008	2009	2010	2011	2012	2013
Primary Government:								
Governmental Activities:								
General Governmental								
Number of checks written yearly	22,360	18,539	18,988	18,374	27,183	26,457	26,980	27,446
Number of building permits issued	1,231	532	592	472	386	483	510	510
Number of purchase orders issued	8,797	8,832	9,513	9,831	9,528	9,257	9,683	10,005
Public Works								
Number of work orders issued	2,559	2,642	4,825	7,850	6,251	5,387	7,491	8,624
Number of street lights	73,075	73,345	73,348	78,984	84,534	94,587	123,233	132,877
Miles of Roads Maintained ¹	197.36	209.87	210.50	212.74	212.90	212.90	225.84	225.84
Health and Welfare								
Number of meals served - Summer Food Program	7,464	6,225	7,920	8,007	6,705	6,185	7,928	6,263
Number of Members in Workforce Investment Act	2,856	2,925	160	92	1,916	2,793	2,774	2,180
Number of Graduates in Workforce Investment Act	33	63	59	61	66	49	93	75
Number of Retired Senior Volunteers	885	834	883	899	827	700	690	646
Culture and Recreation								
Number of participants in group sports								
Baseball -youth	1,701	1,665	1,562	1,549	1,398	1,389	1,243	1,471
Basketball -youth & adults	1,712	1,495	1,501	1,736	1,593	1,522	1,591	1,338
Cheerleading -youth	285	285	310	280	225	215	200	150
Football -youth & adults	786	872	956	820	836	782	764	791
Senior/Special Olympics	815	1,009	1,009	1,009	1,140	1,152	1,125	1,103
Softball -youth & adults	1,021	1,058	1,267	1,232	1,290	1,299	1,300	1,210
Soccer -youth	1,100	1,050	1,150	1,000	850	800	900	900
Track -youth	120	125	119	75	65	60	50	45
Volleyball - adults	*	*	100	220	287	218	288	282
Number of summer camp participants	119	150	352	459	445	468	464	437
Business-type Activities:								
Waterworks								
Number of metered customers	19,804	20,354	20,445	20,515	20,718	20,791	20,916	21,028
Water Consumption (million gallons per year)	2,541	2,541	2,333	2,373	2,388	2,464	2,209	2,174
Number of work orders issued	16,042	15,488	17,083	16,552	17,806	17,895	18,910	20,050
Wastewater								
Number of metered customers	17,369	17,707	17,824	17,887	18,056	18,080	18,152	18,198
Sewerage treatment (million gallons per year)	2,373	1,382	1,363	1,412	1,378	1,418	1,340	1,310
Number of work orders issued	3,741	3,008	3,055	2,784	2,400	2,833	3,434	2,876
Solid Waste Collection								
Waste collected (tons per year)	35,796	36,495	37,860	33,701	33,403	31,572	31,503	29,997
Residencies receiving services	17,395	17,326	17,340	17,427	18,070	18,187	18,132	18,390
Component Unit:								
Library Service District, No. 1								
Number of books owned	209,398	209,269	220,783	230,715	239,501	246,547	248,231	261,048
Number of registered borrowers	29,592	31,971	34,461	36,886	39,247	41,533	30,700	32,542
Number of items circulated	283,327	245,343	283,221	234,510	239,081	234,092	220,346	226,554

Source: Various Parish Departments

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

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

* Data Not Available.

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

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

Function / Program	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Primary Government:										
Governmental Activities:										
Public Safety										
Fire Stations	*	*	22	22	22	22	22	22	22	22
Fire Hydrants	353	389	467	508	522	522	522	522	525	525
Public Works										
Drainage Lines (miles)	27.30	30.32	36.68	39.44	40.29	40.29	40.29	40.29	40.56	40.56
Number of Pump Stations	44	44	44	44	44	45	45	45	45	52
Sidewalks (miles)	18.21	18.21	20.29	20.67	20.67	20.67	20.67	20.67	20.67	21.47
Number of Streetlights	488	594	758	836	859	859	859	859	864	864
Culture and Recreation										
Parks owned	14	15	15	15	15	19	19	19	19	19
Parks maintained	36	37	37	37	37	41	41	41	41	41
Business-type Activities:										
Waterworks										
Plant Production Capacity (millions of gallons per day)	16	16	16	16	16	16	16	21	21	21
Water Mains (miles)	34.63	38.25	44.91	48.27	51.09	51.09	51.09	51.09	51.32	51.39
Water Storage Capacity (millions of gallons)	8.5	8.5	8.5	8.5	10.5	10.5	10.5	10.5	10.5	10.5
Wastewater										
Number of Lift Stations **	*	*	176	179	306	312	312	315	351	351
Sewer Lines (miles)	47.29	51.05	60.35	65.87	67.17	67.17	67.17	67.17	67.39	67.39
Maximum Daily Treatment Capacity (millions of gallons per day)	*	*	*	9.30	9.30	9.30	9.30	9.30	9.30	11.50
Component Unit:										
Library Service District, No. 1 Number of Libraries	5	5	5	5	5	5	5	6	6	6

Source: Annual Road Maintenance Manual
Various Parish departments

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

* Data not available

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

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

Parish of St. Charles
Schedule of Insurance Policies in Force
December 31, 2013
(Unaudited)

<u>Kind of Insurance Coverage</u>	<u>Insurance Company</u>	<u>Policy Amount</u>	<u>Policy Expiration</u>
Excess Property	Continental Casualty Company	87,425,945	04/01/14
Flood Insurance	Fidelity National Property & Casualty Insurance	15,481,100	09/10/14
Automobile Liability and Collision	American Alternative Insurance Corp.	10,000,000	05/01/14
General Liability	American Alternative Insurance Corp.	10,000,000	05/01/14
Public Officials and Employees Liability	American Alternative Insurance Corp.	10,000,000	05/01/14
Terrorism Insurance	Lloyds of London	5,000,000	05/01/14
Workers Compensation	Parish Government Risk Management Agency		01/01/14
Bodily Injury by:			
Accident each		1,000,000	
Disease each		1,000,000	
Disease limit		1,000,000	
Excess Umbrella	American Alternative Insurance Corp.	10,000,000	05/01/14
Boiler & Machinery	Hartford Steam Boiler	50,000,000	05/01/14

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

Source: Various Parish Departments

GLOSSARY

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

Fire Protection Fund -	A Special Revenue fund which is dedicated for the purpose of acquiring, constructing, improving, maintaining and/or operating fire protection facilities and equipment in and for St. Charles Parish. Financing is provided primarily by ad valorem, sales and use taxes.
Front Foot Assessment Project Fund -	A Capital Project fund which accounts for the maintenance and repair of public improvements funded through various front foot assessment programs in the Parish.
Fund Balance -	The difference between the assets and liabilities in a governmental fund.
General Fund -	The primary governmental type fund of St. Charles Parish Government. All assets and liabilities of St. Charles Parish that are not assigned to a special purpose fund, such as Special Revenue, Propriety, Debt Service or Capital Project Funds are accounted for in the Parish's General Fund. It provides the resources necessary to sustain the day to day activities and thus pays all administrative and operating expenses. It is used to account for the general operations and activities not requiring the use of other funds.
Government Building M&O Fund -	A Special Revenue fund which is dedicated for the purpose of improving, maintaining and/or operating public buildings of the Parish and acquiring, constructing, improving, maintaining and/or operating a 911 emergency telephone system, including the payment of necessary dispatch personnel.
Governmental Funds -	Account for tax supported activities of a Government
Health Unit Fund -	A Special Revenue fund which accounts for the financial activities related to improving, maintaining, operating and supporting public health unit facilities in the Parish. Financing is provided by ad valorem tax and investment earnings.
LCDBG Public Facilities Construction Fund -	A Capital Project fund which accounts for the portion of costs associated with improvements to and construction of new public infrastructure that are funded throughout the Louisiana Community Development Block Grant program.
Modified Accrual Basis of Accounting-	method of accounting that involves recognizing revenue when it becomes both available and measurable, rather than when it is earned. Expenditures are recognized when the related liability is incurred.
Mosquito Control Fund -	A Special Revenue fund which is dedicated for the purpose of abatement, control, eradication and study of mosquitoes and other arthropods and all activity incidental thereto. Financing is provided by ad valorem tax and investment earnings.
Parish Transportation Fund -	A Special Revenue fund that accounts for the construction, maintenance, and operation of the Parish roads and drainage, and assists in the cost of providing public transit. Financing is provided by the State Parish Transportation Act.
Proprietary/Enterprise Fund-	Funds that are used for services provided to the public on a user charge basis, similar to the operation of a commercial enterprise. Water, solid waste, and sewage utilities are the enterprise funds used by St. Charles Parish.
Recreation Facilities Construction Fund -	A Capital Project fund which accounts for the construction cost of acquiring land and improving and developing Parish recreational facilities. Financing is provided by recreation fees as set forth in the Parish subdivision regulation ordinance.
Recreation Fund -	A Special Revenue fund which is funded primarily by ad valorem tax. It offers a variety of recreational activities for youth, adults and seniors. The department currently maintains an inventory of 60 park sites that are located throughout the Parish; these sites include sport fields, multi-use fields, multi-use paths, playground equipment, boat launches, pavilions, tennis courts, basketball courts, concession stands and restrooms. The department maintains 313 acres of land at these parks, which includes grass cutting, weed control, ant control, maintaining and upgrading of existing structures and facilities, and preparation of athletic fields for our sports programming.
Retired Senior Volunteer Fund -	A Special Revenue fund accounts for the financial activities of the program operating under the authority of Title II, Part A, Section 201 of the Domestic Volunteer Service Act of 1973. Financing is provided by transfers from the General Fund, but also from federal, state, local and United Way grant programs.
Road and Drainage Fund -	The largest Special Revenue fund, which is comprised of the Parish's Public Works' department. Public Works maintains and improves critical Parish wide infrastructure such as roads, the storm water pumping network and grass cutting on Parish property and right of ways. Over 195 miles of roadways

of varying surfaces such as concrete, asphalt and limestone are maintained. Public Works also maintains 48 drainage pump stations, 40 miles of major conveyance canals and 390 miles of drainage ditches/subsurface drainage. Financing is provided by two primary sources- ad valorem tax and the one-percent sales tax. In addition, it receives funding through grants for capital projects.

Road Lighting District #1 -

A Special Revenue fund that accounts for the maintenance and operation of public lighting within the boundaries of District No. 1. Financing is provided by a specific ad valorem tax and state revenue sharing funds. In addition, the fund received miscellaneous revenues and investment earnings.

Sewer General Obligation Sinking Fund -

A Debt Service fund which accounts for the retirement of the General Obligation Refunding Series 2003 bonds dated December 1, 2003. Financing is provided by ad valorem tax and investment earnings.

Solid Waste Collection & Disposal Fund -

A Proprietary fund which is funded through user fees. This fund represents the collection and disposal of solid waste. The services provided are through a third party vendor who provided trash and debris pick-up services twice a week. The contract with this vendor is monitored by the Parish's Contract Monitor's Office.

Special Revenue Fund-

Governmental funds that account for the use of revenue earmarked by law for a particular purpose.

Trust Fund-

Trust funds are earmarked for specific programs and purposes in accordance with a statute that designates the fund as a trust. Its statutory designation distinguishes the fund as a trust rather than a special fund.

Wastewater Fund -

A Proprietary fund which is funded through user fees. The department maintains approximately 315 lift stations, 67.17 miles of sewer lines, two mechanical treatment plants and one oxidation pond. These treatment facilities have a capacity of 9.3 million gallons per day.

Westbank Hurricane Protection Levee Fund -

A Capital Project fund which accounts for the cost of mitigation, appraisals, surveying, land acquisition, geotechnical, grubbing and clearing, flowage easements, construction of infrastructure, and other related costs to complete the Westbank Hurricane Protection Levee. Financing is provided through transfers from the General Fund; a Cooperative Endeavor Agreements with the State of Louisiana, Coastal Protection and Restoration Authority; and an Intergovernmental Agreement with the State of Louisiana - Department of Transportation and Development.

Workforce Investment Act -

A Special Revenue fund that is a grant recipient and administrative entity for the Workforce Investment and St. James. The Workforce Investment Act was established by Public Law 105-220 on August 7, 1998. Funding is provided by grants from the United States Department of Labor through the Louisiana Department of Labor.