

St. Charles Parish



2016

ANNUAL BUDGET

V. J. St. Pierre,
Parish President

Grant Dussom, CPA
Finance Director



*Parish of St. Charles
Hahnville, Louisiana*



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
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PRESENTED TO

**St. Charles Parish Council
Louisiana**

For the Fiscal Year Beginning

January 1, 2015

Executive Director

TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>	<u>Description</u>	<u>Page</u>
<u>Budget Message</u>		<u>Capital Project Funds</u>	
Budget Message	1	Summary of Funds	226
		Recreation Facilities Construction Fund	227
		Westbank Hurricane Protection Levee Fund	229
		LCDBG Public Facilities Construction Fund	230
		Front Foot Assessment Capital Project Fund	232
<u>Introductory Section</u>		<u>Enterprise Funds</u>	
Organizational Chart	13	Summary of Funds	233
Understanding the Parish Budget	14	Wastewater Fund Summary	234
Functional Units	54	Administration	235
		Collection & Maintenance	237
		Treatment	239
		Consolidated Waterworks Fund District No. 1	242
		Administration	244
		Billing & Collection	246
		Meter Reader	248
		Distribution	250
		Plant	252
		Solid Waste Collection & Disposal Fund	256
<u>President's Missions & Goals</u>		<u>Personnel Information</u>	
President's Policy Statement	57	Summary of Allotted & Full Time Equiv. Positions	260
<u>Budget Ordinance & Summary</u>		<u>Statistical Section</u>	
Governmental Funds Summary (Exhibit A)	63	Financial Trends	
Major Funds Summary (Exhibit A1)	64	Net Assets by Component, Last Nine Years	264
Nonmajor Funds Summary (Exhibit A2)	65	Changes in Net Assets, Last Nine Years	266
Proprietary Funds Summary (Exhibit B)	66	Fund Balance of Governmental Funds, Last Nine Years	268
Consolidated Revenue & Expenditure Schedule	66A	Changes in Fund Balance of Gov. Funds, Last Ten Years	270
		Revenue Capacity	
		Assessed & Estimated Actual Value of Taxable Property	272
		Property Tax Rates - Direct & Overlapping Governments	273
		Principal Property Taxpayers, Current & Nine Years Ago	274
		Property Tax Levies & Collections	275
		Sales Tax Collection	276
		Debt Capacity	
		Ratio of Outstanding Debt by Type	277
		Ratio of General Bonded Debt Outstanding	279
		Direct & Overlapping Governmental Activities Debt	280
		Legal Debt Margin Calculation	281
		Pledged Revenue Coverage	283
		Demographic & Economic Information	
		Demographic & Economic Statistics	284
		Principal Employers, Current & Nine Years Ago	285
		Full-time Equivalent Parish Employees by Function	286
		Operating Indicators by Function, Last Six Years	287
		Capital Asset Statistics by Function	288
		Schedule of Insurance Policies in Force	289
		<u>Contents & Glossary</u>	
		Glossary	290
		<u>Appendix</u>	
		Legal Authorization Document	A
<u>General Fund</u>			
Summary of General Fund Estimated Revenues and			
Appropriations	67		
General Fund Revenues Combined	68		
General Fund Expenditures	71		
General Fund Budgets -- (See Page ii)	73		
<u>Special Revenue Funds</u>			
Summary of Funds	171		
Parish Transportation Fund	172		
Road Lighting District #1 Fund	174		
Workforce Investment Act Fund	177		
Criminal Court Fund	179		
Road & Drainage Fund Summary	184		
Flood Control	185		
Paved Streets	186		
Sidewalks & Crosswalks	190		
Drainage	192		
Recreation Fund	197		
Mosquito Control Fund	202		
Council on Aging Fund	204		
Retired Senior Volunteer Program Fund	205		
Fire Protection Fund	213		
Governmental Building M&O Fund	214		
Health Unit Fund	215		
Flood Protection Fund	216		
ARC of St. Charles Fund	218		
<u>Debt Service Funds</u>			
Summary of Funds	219		
1/8% Public Improvement Sales Tax Bond Sinking Fund	220		
1/8% Public Improvement Sales Tax Bond Reserve Fund	221		
1/2% Public Improvement Sales Tax Bond Sinking Fund	222		
Sewer General Obligation Bond Sinking Fund	223		
3/8% Public Improvement Sales Tax Bond Sinking Fund	224		
1/2% Public Improvement Sales Tax Bond Reserve Fund	225		

TABLE OF CONTENTS

Acct. Number	Department Title	Page	Acct. Number	Department Title	Page
001-400110	Council	73	001-410530	Juvenile	137
001-400111	Council - District I	76	001-410710	Emergency Preparedness	138
001-400112	Council - District II	77	001-410711	Emergency Preparedness Subsidiary	139
001-400113	Council - District III	78	001-410712	EOC - 24 hour Coverage	142
001-400114	Council - District IV	79	001-410800	Motor Vehicles	143
001-400115	Council - District V	80	001-430160	Coroner	144
001-400116	Council - District VI	81	001-430180	Animal Control	146
001-400117	Council - District VII	82	001-430225	Health & Safety Rehab	148
001-400118	Council - Division A	83	001-430226	Revitalization Fund Program	149
001-400119	Council - Division B	84	001-430231	Community Service	150
001-400130	Ordinance & Proceedings	85	001-430232	Energy Assistance	152
001-400140	Public Information	86	001-430233	Summer Feeding	153
001-400150	Police Jury Association	88	001-430234	Community Service Centers	154
001-400205	District Court	89	001-430235	Community Service Subgrants	156
001-400206	District Court - Division C	90	001-430238	FEMA	157
001-400207	District Court - Division D	91	001-430247	CSBG - Administration	158
001-400208	District Court - Division E	93	001-430248	CSBG - Program Activities	159
001-400210	Grand Jury	94	001-430250	Home Program	160
001-400235	District Attorney	95	001-450300	Community Center	161
001-400290	Ward Courts	96	001-465220	Parish Farm Agent	163
001-400310	Parish President	97	001-465230	Economic Development	164
001-400410	Registrar of Voters	100	001-465235	Tourist Information Center	166
001-400420	Elections	101	001-465260	Veterans Administration	167
001-400510	Finance	102	001-465290	Public Housing	168
001-400530	Purchasing	103	001-475000	Debt Service	169
001-400540	Personnel	105	001-480000	Transfers	170
001-400545	Legal Services	106			
001-400550	Taxation - Assessor	108			
001-400560	Taxation - Collector	109			
001-400610	Planning & Zoning	110			
001-400611	Coastal Zone Management	113			
001-400612	ICC Building Codes	116			
001-400620	Data Processing	117			
001-400625	Information Technology	119			
001-400626	GIS	122			
001-400630	Research & Investigations	125			
001-400635	Cable TV Administration	126			
001-400640	General Government Building	128			
001-400650	Retirement System Contributions	131			
001-400670	Retired Employees' Group Insurance	132			
001-400675	Risk Management	133			
001-400680	Grants Administration	135			
001-410100	Sheriff	136			



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

ST. CHARLES PARISH

OFFICE OF THE PARISH PRESIDENT

P.O. Box 302 • HAHNVILLE, LOUISIANA 70057

(985) 783-5000 • Fax: (985) 783-5005

Website: www.stcharlesparish-la.gov • E-mail: vj@stcharlesgov.net

September 21, 2015

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 2016 Consolidated Operating and Capital Budget.

In 2015, my administration focused on putting all Parish funds and departments on a sustainable fiscal path capable of maintaining the infrastructure we have, upgrading and improving our wastewater network, construct a complete flood protection system, and reduce the pressure on the General Fund so that other services such as Recreation, Emergency Preparedness, and support services delivered by RSVP and the Department of Community Services can continue. We restructured Water, Wastewater, and Solid Waste fees and charges and simplified the process of adjusting rates in the future. The voters of St. Charles Parish overwhelmingly approved the renewal of the Wastewater Millage and a new millage to finance the Outer Flood Protection System.

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 2016. 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 in 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.

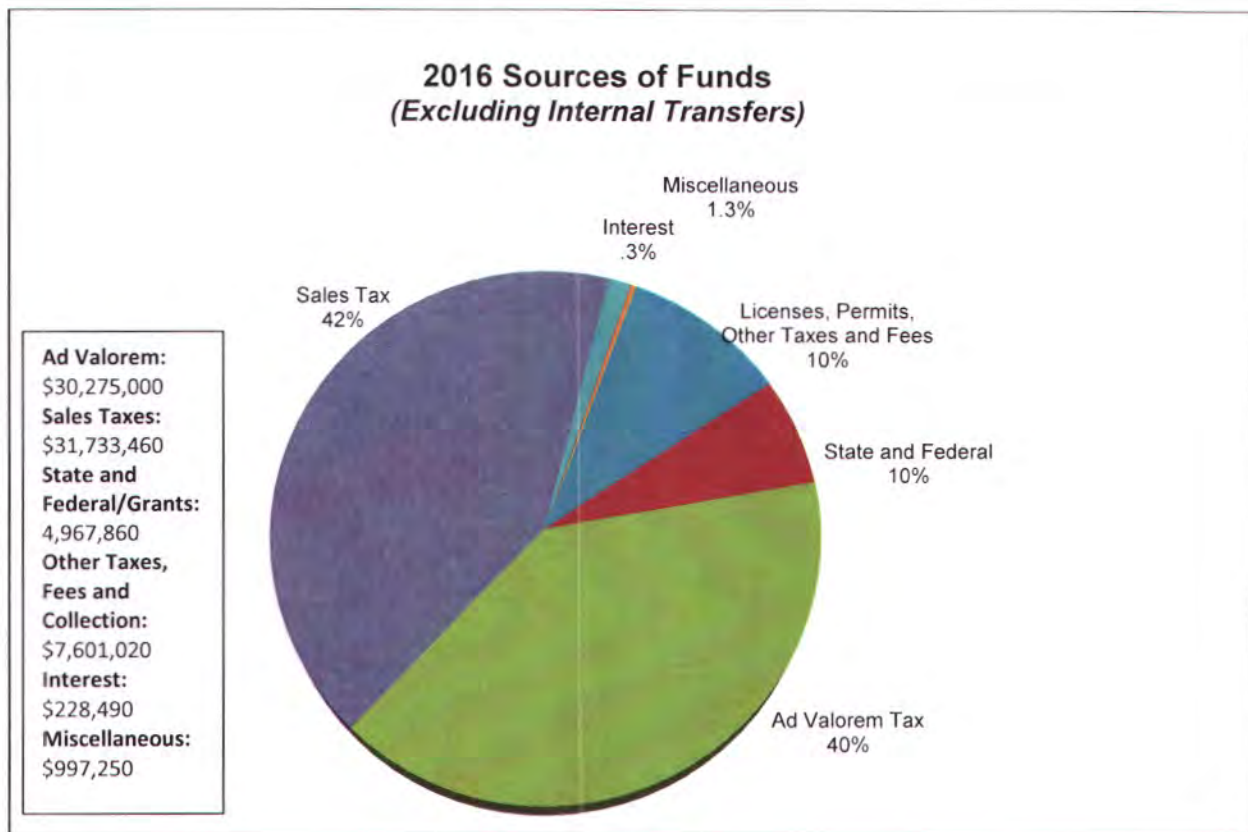
Flood and hurricane protection for the entire Parish will remain a priority to protect the lives and property of our residents.

BUDGET OVERVIEW & HIGHLIGHTS

The summary of the operating and capital budget for governmental funds for 2016 includes revenues and other financing sources of \$77,226,968 plus estimated fund balances carried over from 2015 (beginning fund balances) of \$37,395,410 and expenditures of \$92,449,846. The summary of operating and capital budget for proprietary funds includes revenues of \$27,446,453 cash expenses of \$23,520,878 and non-cash depreciation expenses of \$6,373,533.

REVENUES

Sales tax collections equal 42% of budgeted revenues, and ad valorem taxes equal 40% for governmental funds. The remaining sources of revenue for governmental funds are shown below.



User fees provide 97% of the revenues in Proprietary funds. The remaining 3% comes from transfers from Bond Proceeds, Grants and interest earnings.

Ad Valorem tax revenues are expected to increase approximately 23% in 2016. According to 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. The reason for the large increase for 2016 however is attributed to the two new Ad Valorem Taxes approved in May of 2015; the new Outer Flood Protection System or Levee Tax as well as a tax for the ARC of St. Charles.

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 2016, a definite positive for the Parish as 2013 and 2014 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**

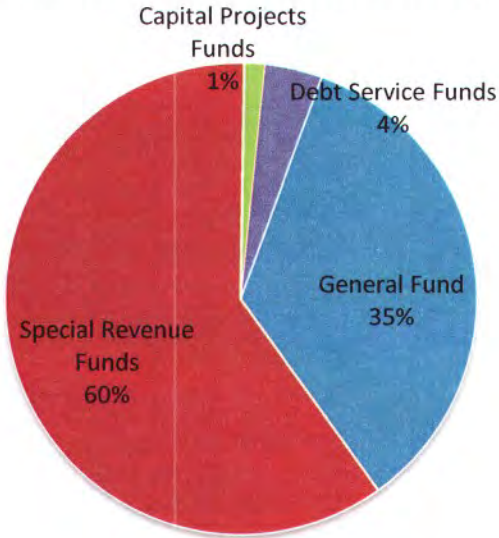
Year		Collections	% Change
2007	Actual	29,571,280	
2008		32,221,164	8.22%
2009		32,710,536	1.50%
2010		28,288,787	-15.63%
2011		31,081,468	8.99%
2012		41,172,166	24.51%
2013		32,415,159	-27.02%
2014		29,753,818	-8.94%
2015	Projected	30,327,161	1.89%
2016	Budgeted	31,733,460	4.43%

APPROPRIATIONS:

The total Governmental Fund Budget for 2016 is \$92,449,846 which is \$43,087,166 lower than that of the 2015 budget, a total decrease of 32%. The graphs below highlight the total operating appropriations. In the first graph, Governmental Funds are broken down by Functional Area- General Fund, Capital Projects Funds, Special Revenue Funds, and Debt Service Funds, whereas the second graph shows the division by budget code, i.e. Personnel, Operations, Capital Outlay, etc.

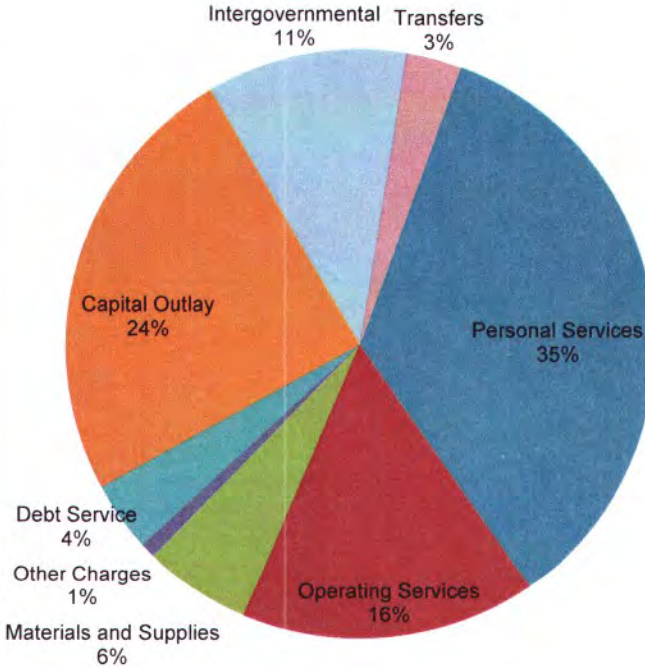
Government Appropriations by Fund

General Fund :
 \$31,924,727
Special Revenue Funds:
 \$55,601,164
Capital Projects Funds:
 \$1,283,755
Debt Service Funds:
 \$3,640,190



2016 Appropriations by Budget Code Governmental Funds

Personal Services:
 \$32,059,743
Operating Services:
 \$14,993,346
Materials and Supplies:
 \$5,452,755
Other Charges:
 \$793,747
Debt Service:
 \$3,540,414
Capital Outlay:
 \$22,647,098
Intergovernmental:
 \$10,186,338
Transfers:
 \$2,776,405



The primary reason for the large decrease in appropriations from 2015 to 2016 is directly attributed to the construction that began in 2015 on the West Bank Hurricane Protection Levee. Nearly \$22 million was allocated from the Parish General Fund towards the construction of the West Bank Hurricane Protection Levee as well as an additional \$10 million in grants were allocated to the project. Other large capital projects were started and will be completed in 2015 that are thus not included in the 2016 Budget contributing to the large decrease, including the approximate \$5 million renovation of the third floor of the St. Charles Parish Courthouse, with an estimated completion date of November 2015, and the \$3.8 million East Labranche Shoreline Protection project completed in 2015.

Throughout this budget message, I will make comparisons to the Parish's 2014 financial information because it is the most recent audited financial information available. Expectations of the estimated 2015 financial information, the original 2015 budget and the proposed 2016 budget are also presented herein.

GENERAL FUND

The actual ending 2014 General Fund balance of \$44,876,240 was \$3,325,194 higher than that of 2013. The ending fund balance for 2015 is estimated to be \$13,485,678. The 2016 budget includes \$6,270,060 of expenditures in excess of revenues budgeted which will leave an ending fund balance of approximately \$7,215,618. Included in these expenditures are transfers totaling \$417,375. The transfers include \$175,000 for Capital Projects for the Recreation Department as well as the following operating subsidies: \$175,000 for RSVP and \$67,375 for Solid Waste.

As was the case in 2014 and 2015, Year 2016'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 2017 and 2018 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 2015, over \$2,064,938 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 (51.4%) 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 a minimum required fund balance of no less than \$7 million. In

keeping the General Fund balance at \$7,215,618, it allows us adequate funding 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 2015, approximately \$25,000 was received in Federal funds and the General Fund provided approximately \$53,944 for a total cost of \$78,944.

In addition to the transfers mentioned above, the other major annual allocations included in this budget are funding of \$2,078,770 for Emergency Preparedness, \$7,103,140 for operating and maintaining general governmental buildings, \$3,330,335 for Planning & Zoning, CZM and Building Codes, \$2,078,431 for the District Attorney's Office, \$1,696,856 for the Sheriff's Office, including the feeding and housing of parish prisoners, and \$1,568,688 for 29th Judicial District court system.

The requested budget for Personal services in the General Fund is increasing approximately \$990,897, or 7.2% from the 2015 original budgeted amount, which is primarily attributed to the 1.5% cost of living adjustment as well as the 1% to 3% merit raises budgeted for 2016.

In 2015, the Planning and Zoning Department completed both Phase 1 of the Zoning Code Modernization Program and the Coastal Zone Management Plan. In 2016, we have again budgeted funds for Phase 2 of the Zoning Code Modernization Program.

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 \$12,468,259 to reach our current obligation. Please note that the \$2.5 million start up amount was from the General Fund. For the 2016 Budget, we have allocated the annual contribution amount between each department based upon the number of employees by department. For 2016, a total of \$620,437 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 January 1, 2015, 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 resulted in significant savings to the OPEB liability.

SPECIAL REVENUE FUNDS

It is estimated that the fund balance of the Parish's Special Revenue Funds will decrease by approximately \$8,102,417 from the projected end result for 2015. Just as in 2014 and 2015, expected revenues budgeted for 2016 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 2016 are approximately \$17,061,343 which is 58% less than the budgeted amount for the year ending 2015. The fund balances previously used for capital outlay have been used for drainage, road, and recreation projects.

With the passage of the Flood Protection and Wastewater Millages, funding sources for capital outlay will begin to be available 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 \$37,348,313 of Roads and Drainage projects to be completed by the end 2015 with another \$11,898,843 budgeted for 2016. Should these projects be implemented, the unrestricted fund balance will be depleted to approximately \$5, 724,663, down from the \$13,712,653 expected to remain as of 12/31/2015.

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 2016 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.

The administration has begun to budget money to be placed into escrow accounts for pump station and levee operations and maintenance within the Roads and Drainage budget. Budgeting this money now makes good business sense but also satisfies several requirements of the regulations that govern accrediting our levees and pump stations. 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 is currently budgeting 192 individuals for 2016 and thus stands to bear a significant portion of the \$12.7 million current obligation for our net post employment benefit obligation. The amount budgeted in 2016 to be transferred to the St. Charles Parish Retiree Benefits Funding Trust from Roads and Drainage is \$209,000.

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 \$4,655,200, including \$972,000 of Capital Outlay. These expenditures are \$697,700 above the revenue that is expected to be generated in 2016. As a result of this deficit, there is a budgeted \$175,000 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 federal grants for the Retired Senior Volunteer Program. This budget includes a subsidy of \$175,000.

The Millage supporting the Road Lighting Fund was reduced by .4 mils in 2015 which will reduce the revenue available annually; however, revenue is projected to meet the anticipated expenses of the fund. It is estimated to have an ending fund balance of \$2,528,127.

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 \$1,635,392 from that originally requested in 2015 which is directly attributed to the requested additional positions of the Paved Streets and Drainage Departments coupled with the 1.5% cost of living adjustment for 2016 and 1 to 3% merit raises.

All Special Revenue funds are budgeted to provide an acceptable level of service to the public during 2016 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 \$353,250 by the end of 2016. Included in the 2016 Capital Outlay expenditures are \$731,255 for the Killona Force Main Extension Project.

The public should note that the West Bank Hurricane Protection Fund has been replaced with the Flood Protection Fund and is being funded by the Outer Flood Protection Millage approved by the voters in May of 2015.

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. The settled upon increase was not shifted to the solid waste customer in 2014 or 2015 in order to keep rates down for our residents and businesses. However, in 2016 there will be the first rate adjustment in two and a half years on January 1st. The current contract ends in early 2017, therefore the incoming administration and Council will have the responsibility of soliciting for solid waste providers and negotiating the best rate for our residents and businesses.

It was the goal of this administration to place the Wastewater department on a path to financial solvency that includes major capital improvement upgrades. In December of 2014, the administration presented a financing plan to the Council that included a millage renewal, rate adjustments, the implementation of commercial rates, and the codifying of

rate adjustments to prevent a repeat of the past when rate adjustments were not done by the Parish President.

The Wastewater rates were codified in 2015 after being increased in May. However, in early 2016 wastewater rates will be reduced significantly as a result of some revenue being available from the Wastewater Millage renewed by the voters in May of 2015 as well as the addition of a new commercial rate. The domestic rates will again be lowered in 2017 and 2018. I would like to thank the Council for their support of both the millage propositions and the rate adjustments. Additionally, the passage of the millage will allow the next administration and Council to have the ability to make necessary and vital capital improvements to the Wastewater system. Unlike previous years, there is no need to transfer money from the General Fund to subsidize the Wastewater Department.

The 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 Sinking Fund. As of September 17, 2015, the Parish has utilized \$5.4 million of this loan for Capital Outlay, and expect to utilize the remaining \$1.1 million in the remainder of 2015 and 2016.

As we entered 2015, the Department of Waterworks was facing ever increasing regulations and costs of doing business; nevertheless, the department has continued to maintain all water quality standards set by the State of Louisiana and achieve national recognition. For 2016, total expenditures are budgeted to be approximately \$337,491 under estimated revenues. Therefore, the readjustment of the user fees charge for water will result in a financially sustainable department capable of continuing to make annual investments in its infrastructure while simultaneously meeting all state and federal water quality standards. The attached budget reflects these adjusted revenues.

PERSONAL SERVICES

Personal Services, wages and benefits, are budgeted to increase 8.9% in the governmental funds and 4.5% in proprietary funds over the original budget for 2015 which include a 1.5% 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 1.5% Cost of Living adjustment as well as the request for additional employees, primarily in the Public Works Department.

Medical insurance benefits for Parish employees have increased approximately 167% from 2000 to 2015. In 2000, the Parish paid \$488 per month for family coverage and is currently paying \$1,305 per month. That is an additional \$9,804 per employee with family coverage. This year an employee pays \$173 (average) per month for family coverage and \$65 per month for individual coverage. As rates increased significantly in 2015, a 20% increase is budgeted for 2016 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 14.50% for 2015. For 2016, the amount was decreased to 13%, providing and expected cost to the Parish of \$3,193,991 down approximately \$185 thousand from 2015.

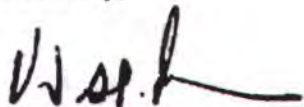
I know that our employees are our most important asset and I will always keep them and their well being in mind through every budget process.

FUTURE REQUIREMENTS

Final decisions on budgetary matters belong, quite properly, to the Legislative Branch. On the way to those final decisions, I hope that you will find our work in proposing this budget to be intelligent, honest, cooperative and helpful. I'd like to thank the Council for your cooperation and support this and every year we have been together. Setting the priorities of the Parish for the next year takes compromise and you have worked with us every year to produce a balanced, thoughtful budget.

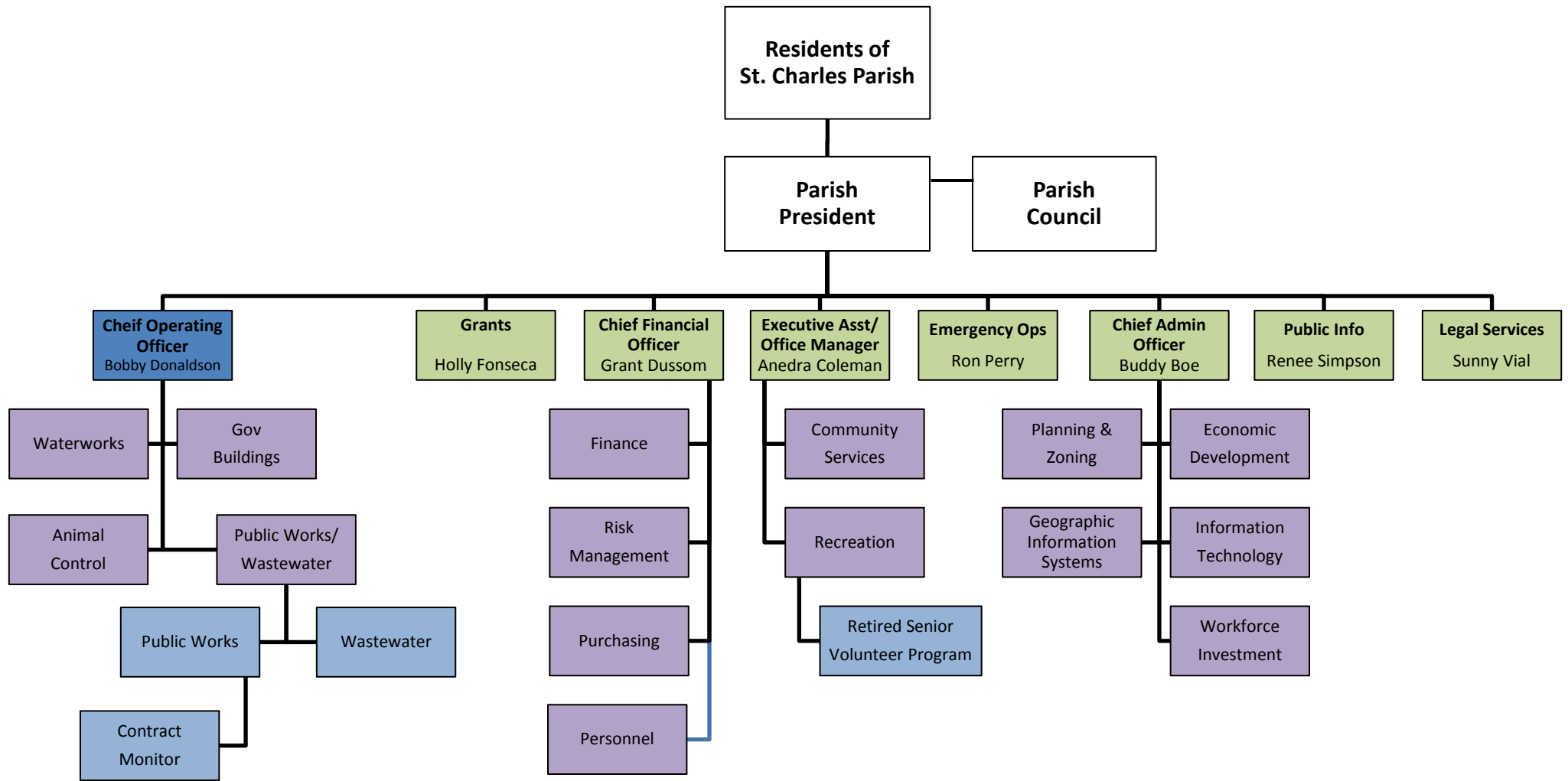
In closing, I want to thank the staff of the Finance Department, the Finance Director, the Chief Administrative Officer, and other department heads and staff who worked with us for their dedication and cooperation in preparing this proposed budget. My staff and I stand ready to answer your questions as best as we can. We hope our work is judged in the light of the challenges we faced and the opportunities we took as we moved St. Charles Parish into the future. It has been a true honor and privilege to serve as your Parish President. I know I speak for my staff when I state our thankfulness in being given the responsibility of providing services to the people of this great Parish

Sincerely,



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

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 2016 Annual Operating Budget was as follows:

Date	Action
June 8, 2015	Instructional letter forwarded to departments by CFO.
July 1, 2015 – July 31, 2015	Conduct Department Budget meetings to formulate the Proposed 2016 Parish Budget Requests.
July 20, 2015	District and Agency Proposed Budgets due.
August 3, 2015	Begin inputting Proposed 2016 Consolidated Operating and Capital Budget data into the computer system.
August 26, 2015	Present Preliminary Budget Draft to the Parish President.
September 18, 2015	Fax Notice of Availability of Proposed 2016 Budget to Newspaper for Public Inspection.
September 18, 2015	Budget Ordinance and Summary to Council Secretary for introduction on October 5, 2015 Council Meeting. Provide a PDF copy of the Proposed Budget to the Council for review. Parish Council Meetings on October 5 and 19 will announce Public Hearing dates for the Public Hearings of the 2016 Budget. All are invited to attend.
September 24, 2015	Public Notice of Availability of Proposed 2016 Budget for Public Inspection, Ordinance and Budget Summary. Post a copy of the Budget on the Parish website as well as links to the document from the Parish Facebook Page. Copies will also be placed in the East and West Bank Public Libraries for public inspection. Ad run on Channel 6.
October 27, 2015	Parish President formally presents the 2016

	Proposed Parish Budget to Council.
October 27, 29 and November 3, 2015	3 Required Budget Hearings open to the public to be held on: October 27, 2015 – 8:00am – Council Chambers October 29, 2015 – 6:00pm – Council Chambers November 3, 2015 – 6:00pm – Council Chambers
November 3, 2015	Council Approval of Budget.
January 1, 2016	Effective Date of current expense budget.

When budget-request packets were sent to the various departments and agencies in June 2015, 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 2016 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 \$12,500,000 as of 12/31/14. 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, 2014 was \$136,303,122.

Debt Obligations

The Parish currently has three types of Bonds outstanding – Public Improvement Bonds, General Obligation Bonds, and Revenue Bonds. Public Improvement and general obligations bonds are accounted for in the Debt Service Funds, which are serviced through the collection of parish ad valorem and sales taxes. The Revenue Bonds, which are accounted for in the Enterprise Funds, are serviced by revenues from operations. In 2010, the Parish was awarded a Public Improvement Sales tax revenue bond which is to cover construction costs up to \$6.5 million for the Wastewater Department. To date, the Parish has incurred \$4.6 million of the costs. A breakdown of three types of debt, including their maturities is provided below:

	<u>Date of Issuance</u>	<u>Authorized and Issued</u>	<u>Interest Rate</u>	<u>Maturity Date</u>	<u>Principal Outstanding</u>	<u>Interest to Maturity</u>
<u>GENERAL OBLIGATION BONDS:</u>						
Sewer Ref - 2012	4/10/2012	12,500,000	3.65-4.0	3/1/2019	12,500,000	543,628
TOTAL GENERAL OBLIGATION BONDS					12,500,000	543,628
<u>PUBLIC IMPROVEMENT BONDS:</u>						
PIST Series 2003	7/1/2003	2,620,000	1.94	6/20/2023	2,400,000	243,567
Sales Tax Revenue (2007)	6/1/2007	920,000	4.45-6.45	8/1/2031	750,000	379,901
TOTAL PUBLIC IMPROVEMENT BONDS					3,150,000	623,468
<u>REVENUE BONDS:</u>						
Consol. WW & Wstwr - Ref (2007A)	1/30/2007	23,975,000	4.0-5.0	7/1/2036	23,975,000	16,286,014
Consol. WW & Wstwr - Ref (2007B)	1/30/2007	5,780,000	4.00	7/1/2016	1,830,000	110,600
Sewer Revenue Bonds - 1994	6/24/1994	6,300,000	2.95	7/1/2015	410,000	12,095
PIST Revenue Bond, Series 2010 DEQ	8/25/2010	6,500,000	.95 %	11/1/2030	3,950,219	118,749
TOTAL REVENUE BONDS					30,165,219	16,527,458
TOTALS					\$ 45,815,219	\$ 17,694,554

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 \$92,449,846 for 2016, the minimum reserve for the General Fund is therefore set at \$7 million. The actual budgeted General Fund Balance for 2016 is \$7,215,618.

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 *Carr, Riggs & Ingram, LLC* at 3501 North Causeway Boulevard, Suite 810, Metairie, LA 70002. More detailed information regarding operational results is available from the Parish for the period ending July 31, 2014.

The Parish is required to prepare financial statements that consider all units within the reporting entity. The Parish budget establishes appropriations for operations of the primary government, which in some cases include interaction with the component units; however the Parish does not exercise budgetary control over the component units except on funds appropriated by the Council.

Legal Requirements

Legal requirements applicable to budget amendments are set forth in the St. Charles Parish Home Rule Charter and with the Louisiana Local Government Budget Act (R.S. 39:1301 et. seq.). In accordance with the provisions of Article V, Sections D, E, and F of the St. Charles Parish Home Rule Charter and with the Louisiana Local Government Budget Act (R.S. 39:1301 et. seq.), the Parish President has the authority to authorize the transfer of any unencumbered balance of an appropriation, or portion thereof, to supplement another appropriation made in the same budget to the same department, office or agency via an executive order which in addition to the Parish President's signature, must also have the approval of the Finance Director. At the request of the Parish President, the Council may by ordinance transfer any unencumbered balance of an appropriation, or portion thereof, to supplement an appropriation made in the same budget to another department, office, or agency via a formal budget amendment.

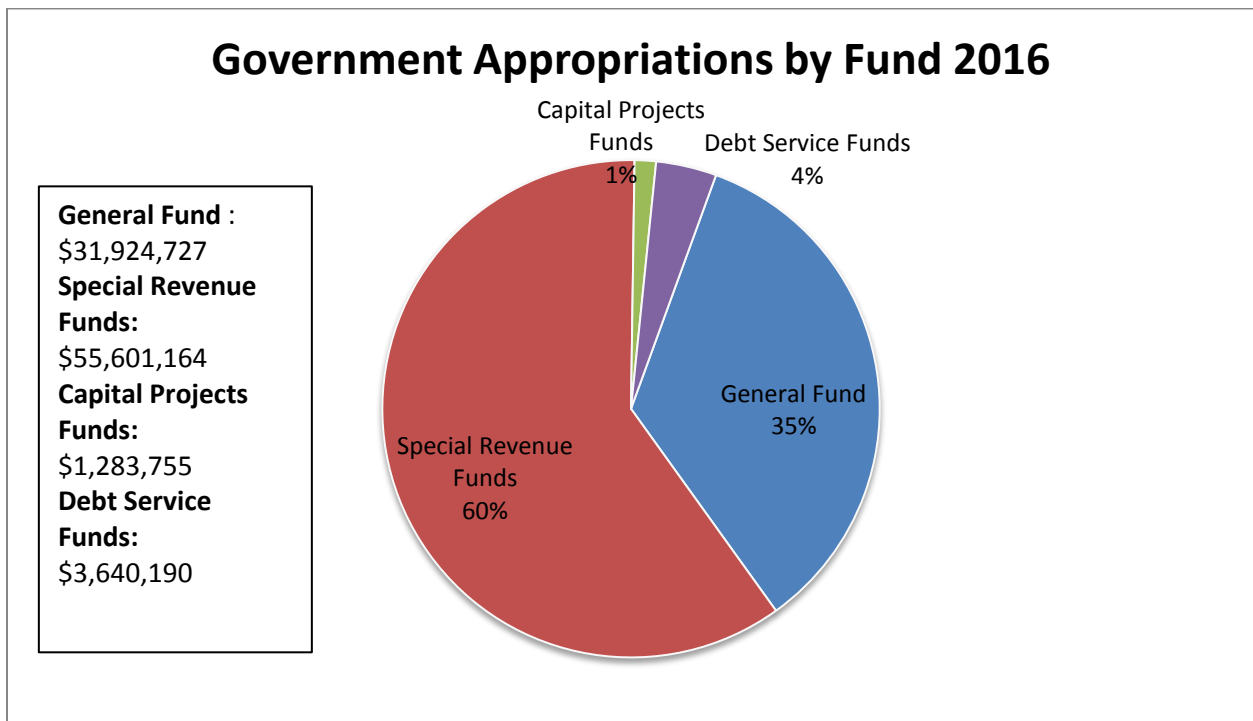
Appropriations in addition to those contained in the current expense budget may be made only on the recommendation of the Parish President and only if the Finance Director certifies that sufficient funds are available in accordance with the best recognized practices in governmental accounting to meet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

Budget Highlights

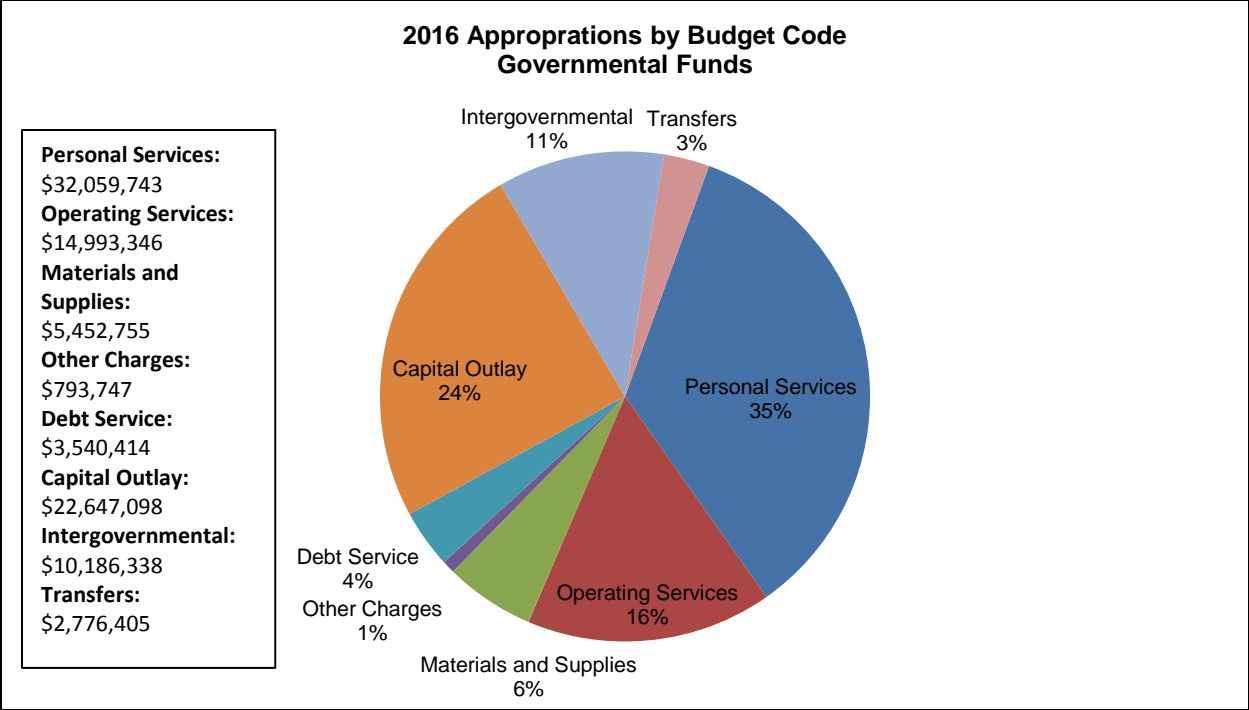
The total Governmental Fund budget for 2015 is \$92,449,846, while the total budget for the Parish Proprietary Funds is \$29,894,411. The Governmental Fund budget decreased by \$43,087,256 from the prior year 2015 budget, a total decrease of 32%. The primary reason for the large decrease in appropriations from 2015 to 2016 is directly attributed to the construction that began in 2015 on the West Bank Hurricane Protection Levee. Nearly \$22 million was allocated from the Parish General Fund towards the construction of the West Bank Hurricane Protection Levee as well an additional \$10 million in grants were allocated to the project. Other large capital projects were started and will be completed in 2015 that are thus not included in the 2016 Budget contributing to the large decrease, including the

approximate \$5 million renovation of the third floor of the St. Charles Parish Courthouse, with an estimated completion date of November 2015, and the \$3.8 million East Labranche Shoreline Protection project completed in 2015.

Proprietary Funds increased by \$1,107,025 from the 2015 budget, a total increase of 3.8% which is primarily due to the 1.5% cost of living and up to 3% merit raises for its employees, as well as rising costs of operations. The graphs below highlight the total operating appropriations. In the first graph, Governmental Funds are broken down by Functional Area- General Fund, Capital Projects Funds, Special Revenue Funds, and Debt Service Funds, whereas the second graph shows the division by budget code, i.e. Personnel, Operations, Capital Outlay, etc.



General Fund appropriations decreased by \$16.7 million from FY15, which is primarily attributed to the \$21 million transfer from the General Fund to the West bank Hurricane Protection Levee Fund for the initial construction of the West Bank Levee that included in the FY15 budget, while 2016 does not include any such transfers of this size. Special Revenue Funds increased 3% over FY2015, an increase of \$1.6 million, which is a direct result of the budget request of fifteen new employees for the Roads and Drainage Department. While debt service funds remained relatively stagnant, an increase of only \$33,343, Capital Projects decreased 96% from FY15, or \$28.1 million, which is attributed to the construction beginning on the West bank Levee coupled with the fact that in May of 2015, the voters of the Parish approved a new 4 mill ad valorem tax for the purpose of funding flood protection systems in the Parish. Beginning in 2016 and going forward, construction for the levee will be accounted for within this new Special Revenue Fund.



Personal Services increased 8.9% from FY15, which is primarily attributed to the budget request from the Roads and Drainage Department for 15 new employees in addition to the the 1.5% cost of Living raise combined with a 1 to 3% Merit raise. Operating Services increased 2.1% from FY15, which is primarily attributed to increased professional services as a result of the Hurricane Protection levee plans. Materials and Supplies and Debt service remained relatively stagnant, simply adjusted for inflation, while Capital Projects witnessed a 96% decrease from FY15, again, primarily attributed to the West bank Hurricane Protection Levee being started in 2015 coupled with the new Levee millage approved in May of 2015.

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 2016 of 3% as compared to the 2015 original budget. The decrease is due to the completion of several grant projects in 2015, and thus the funding associated with them. The following is a general overview of revenues, along with detailed discussions for the more significant items.

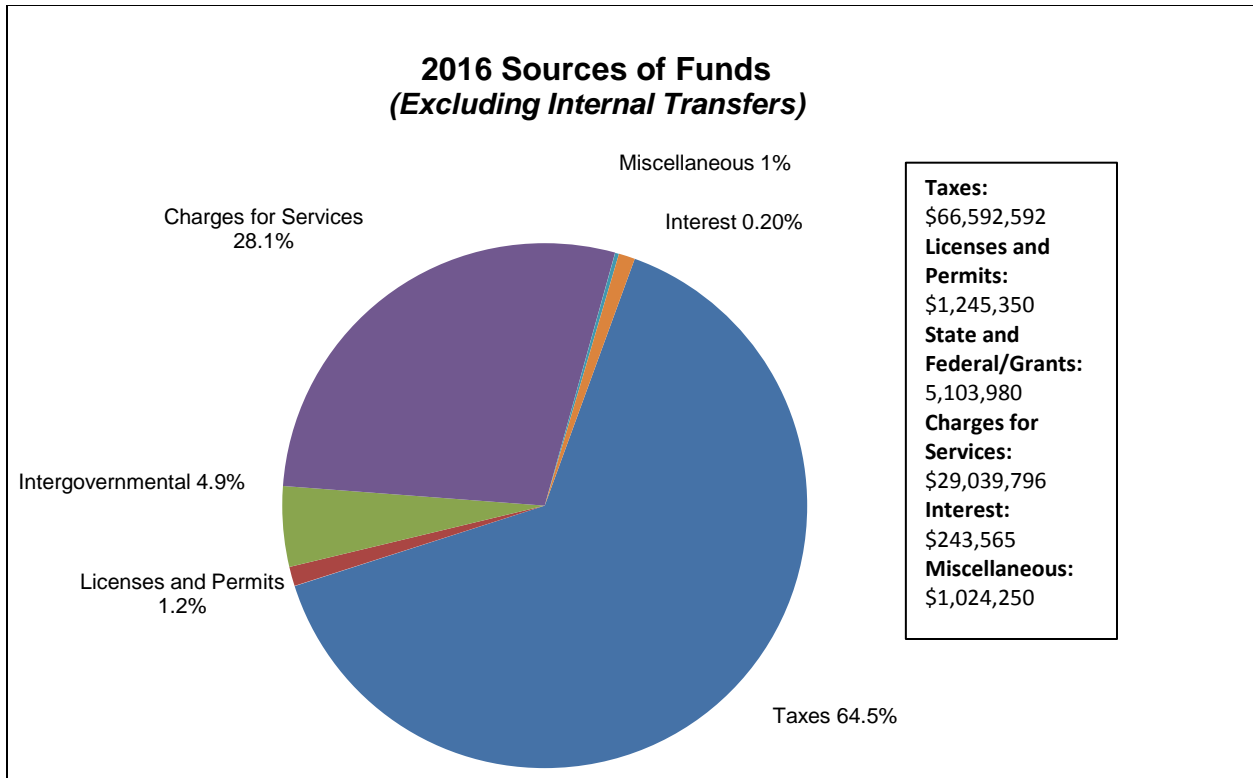
The Parish anticipates a slight increase in Sales Tax revenue for 2016 and a large increase in Ad Valorem tax revenue. Note, in August of 2015, the Parish successfully lowered the Ad Valorem millage for the Parish Road Lighting District by .4 mills, which coupled with our new Levee Tax of 4 mills as well as new tax for the ARC of St. Charles, residents will only witness a 4.3 mill increase in taxes this year

versus a 4.7 increase. These two new taxes account for the majority of the 23% increase from the prior year.

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 2015 Projected Ending and 2016 Budgeted total sources of funds (excluding internal transfers) are as follows – Note this includes both Governmental Funds and Proprietary Funds:

	2015 Budget	% of Total	2016 Budget	% of Total	% Inc./Dec from Prior Year
Taxes	60,232,760	63.15%	66,592,592	64.50%	10.56%
Licenses & Permits	1,307,450	1.37%	1,245,350	1.21%	-4.75%
Intergovernmental	6,549,013	6.87%	5,103,980	4.94%	-22.06%
Charges for Services	26,500,137	27.78%	29,039,796	28.13%	9.58%
Interest	243,833	0.26%	243,565	0.24%	-0.11%
Miscellaneous	551,405	0.58%	1,024,250	0.99%	-85.75%
Total	95,384,598		103,249,533		8.25%



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 64.5% of total sources in the 2016 budget, as shown above.

Taxes, along with their associated interest and penalties, are projected to generate \$66.6 million of the total \$103 million generated externally in the 2016 budget.

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

History of Tax Collections					
	2010	2011	2012	2013	2014
Ad valorem	\$22,835,369	\$22,137,484	\$23,765,758	\$24,732,161	\$25,644,015
Sales	28,288,787	34,268,437	41,172,766	35,144,273	29,753,818
Alcoholic Beverage Tax	50,737	45,892	50,889	48,166	46,431
Airport Expansion Agreement			1,381,602	296,893	974,547
Cable TV franchise tax	666,451	695,297	732,794	767,347	823,155
Total	51,841,344	57,147,110	67,103,989	61,422,342	57,241,966

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 2015 tax roll for St. Charles Parish has an assessed valuation of \$1.35 billion. Of this amount \$98.2 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.

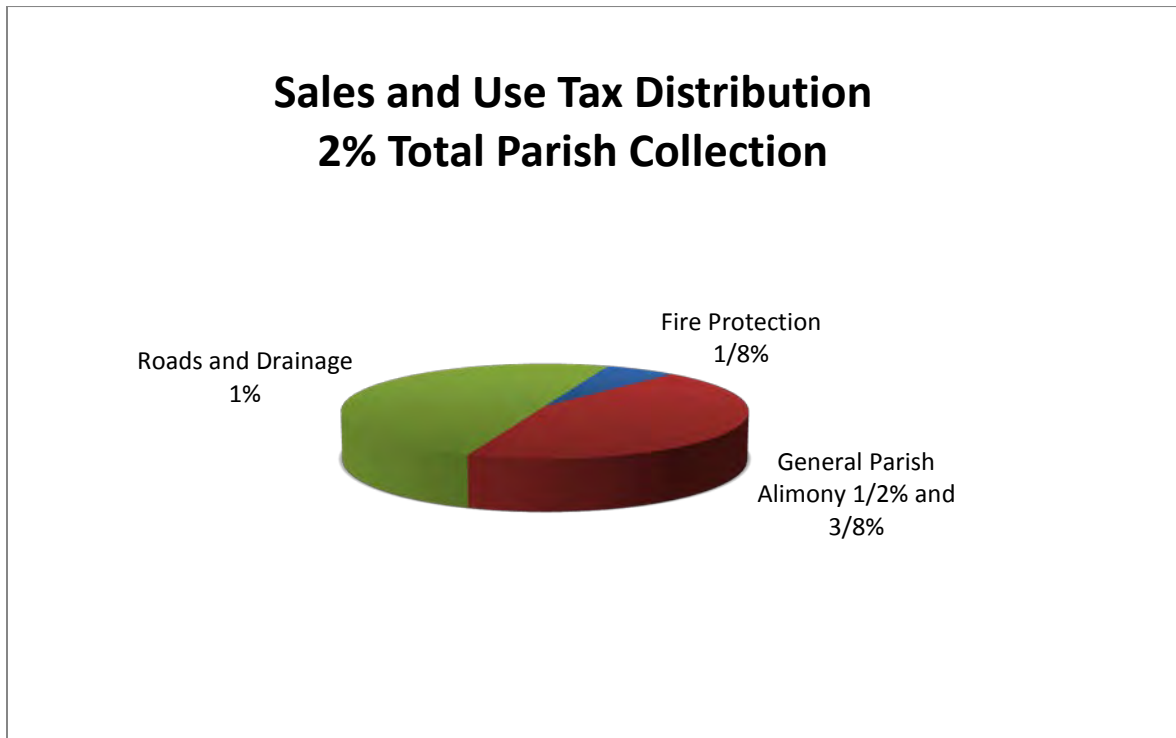
Taxing District	Current 2015 Millage	Approved 2015 Millage
General Parish Tax	3.17	3.17
Levee		4.00
ARC		0.70
Parish Recreational Program	2.97	2.97
Parish Council on Aging	0.96	0.96
Mosquito Control	1.10	1.10
Public Library Maint. & Operations	4.45	4.45
Road Lighting	1.43	1.03
Health Unit	0.64	0.64
Public 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

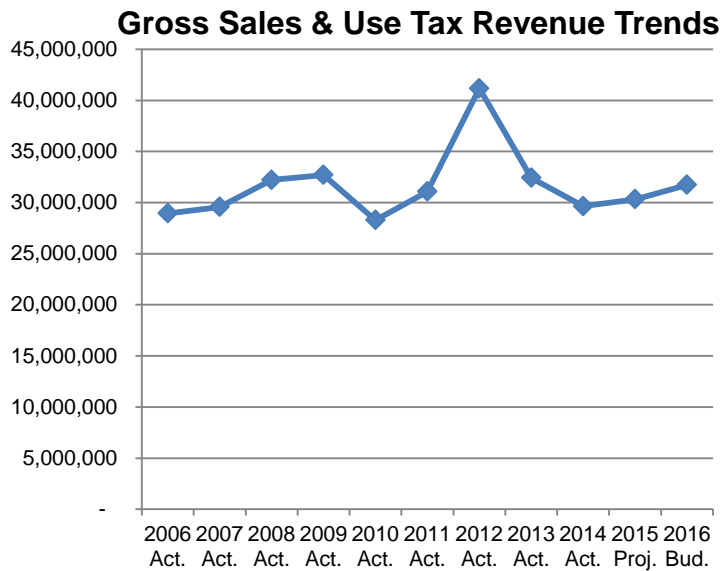
The Parish levies one percent, one-half percent, three-eighth percent, and one-eighth percent sales tax. The Parish and the St. Charles Parish School Board have entered into an agreement in which the School Board collects the Parish's sales and use taxes for a stipulated fee. The School Board remits 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 2016, with an overall budgeted increase of over \$1 million from 2015. 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 2016 estimate of sales taxes totals \$31,733,460. 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 2016, these funds represent approximately 7% of the Parish Governmental Funds total revenue, down 65% from 2015. 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 2015, a large decrease is

expected for 2016 as a result of project completions. As these funds are determined by outside sources, i.e. the particulars of which are found in the grant documents/agreements, Intergovernmental revenues can fluctuate from year to year depending on Grant awards.

Charges for Services

Consolidated Waterworks and Wastewater District No. 1

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

Sewer User Fee

The sewer user fee is estimated to produce \$9.7 million in 2016. This fee provides for capital the operation and maintenance of the sewerage system. The user fee is based upon the amount of wastewater discharged by a residence or business. Only half of the Wastewater rate adjustments recommended by the 2005 and 2006 Wastewater rate studies were implemented and as a the Wastewater system has not reached the full 15% residual needed to be financially sustainable. The Wastewater rates were codified in 2015 after being increased in May. However, in early 2016 wastewater rates will be reduced significantly as a result of some revenue being available from the Wastewater Millage renewed by the voters in May of 2015 as well as the addition of a new commercial rate. The domestic rates will again be lowered in 2017 and 2018. The commercial rate is estimated to bring in an additional \$1 million per year in revenues.

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 \$6.4 million of the total \$6.5 million, with the remaining \$1.1 million to be utilized in the remainder for 2015 and 2016.

Waterworks User Fee

The water works user fee is estimated to produce \$12 million in 2016. 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 2016, thanks to rate increase approved by the Council in July to go into effect January 1, 2016, total expenditures for the department are budgeted to be approximately \$337,491 under estimated revenues.

Solid Waste Collection and Disposal Fee

This revenue is derived from the residential solid waste collection and disposal fee. The total revenues from solid waste user fees are expected to be \$3.6 million in the year 2016 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 two \$.45 cent rate increases in 2016 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 2015.

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 2016 General Fund includes the use of \$6.2 million of fund balance. The 2016 General Fund includes \$4.3 million as a source to provide for capital improvements and capital outlay, \$2.8 million of which are related to the construction of the new District Attorney Office. The projects funded through fund balances are detailed in the Budget Message.

The 2016 Special Revenue Funds (in aggregate) include the use of \$8.1 million of fund balance mainly as a source to provide for capital improvements and capital outlay. Capital Outlay represents approximately 26% 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, Outer Flood Protection System (Levee Fund) and the RSVP Funds.

The 2016 Parish Transportation fund includes the use of \$74,500 of fund balance, or 16% of its fund balance, which is primarily attributed to the 2016 Road Maintenance Program. The 2016 Road Lighting Fund includes is projected to show a decrease of \$367,080 to its fund balance, which is directly attributed to the lowering of the Road Lighting millage by .4 mills. This fund is used primarily as a source to provide for electricity for the street lights throughout the Parish. The 2016 Roads and Drainage Fund, the largest of the Parish's special revenue funds, includes the use of \$7.9 million or 58% of its Fund balance mainly as a source to provide for capital improvements and capital outlay. For 2016, it is estimated that approximately \$11.9 million worth of capital projects will be started and or completed, on top of the \$37.3 million worth of capital projects expected to be completed by the end of 2015, 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 \$697,700 or 98% 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 55% 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 limited funding for Capital Outlay, a transfer of \$175,000 from the General Fund to Recreation for Capital Outlay has been budgeted for 2016, but transfers for capital projects every year cannot continue, especially considering the \$1.7 million transfer from 2015 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 2016 Budget is an ending General Fund Balance of \$7.2 million, which is approximately \$215 thousand over the base reserve. This projected ending fund balance will be required to be monitored throughout the 2016 year so as to not drop below the newly enacted bottom line reserve.

A breakdown of fund balances by fund type is provided below to highlight the projected changes in fund balances as defined by St. Charles Parish for our governmental funds, i.e. the General Fund, Special Revenue Funds, Capital Projects Funds and Debt Service Funds. See the 2016 projected for each below:

General Fund	
	\$
<i>Beginning Fund Balance</i>	13,485,678
Additions	
<i>Revenues</i>	

Taxes	18,603,000
Licenses	1,245,350
Grants	1,416,893
Fees	781,250
Indirect Cost Allocation	616,100
Other	2,992,084
Total Revenues	25,654,677
Total Means of Financing	39,140,355
Subtractions	
Expenditures	
Personal Services	14,826,566
Operating Services	7,758,834
Materials and Supplies	1,367,255
Other Charges	650,227
Debt Service	3,500
Capital Outlay	4,304,500
Intergovernmental	2,596,480
Transfers	417,375
Total Expenditures	31,924,737
Net Increase/(Decrease) in Fund Balance	(6,270,060)
	\$
Ending Fund Balance	7,215,618

Special Revenue Funds	
	\$
Beginning Fund Balance	18,270,084
Additions	
Revenues	
Taxes	41,790,850
Grants	3,612,712
Fees	1,413,863
Other	506,322
Transfers	175,000
Total Revenues	47,498,747
Total Means of Financing	65,768,831
Subtractions	
Expenditures	
Personal Services	17,233,177
Operating Services	7,234,202
Materials and Supplies	4,085,500
Other Charges	143,520
Capital Outlay	17,061,343
Intergovernmental	7,490,358
Transfers	2,353,064
Total Expenditures	55,601,164
Net Increase/(Decrease) in Fund Balance	(8,102,417)
	\$
Ending Fund Balance	10,167,667

Debt Service Funds	
	\$
Beginning Fund Balance	4,736,723
Additions	
Revenues	
Taxes	3,285,442
Transfers	46,524
Interest	7,498
Total Revenues	3,339,464
Total Means of Financing	8,076,187
Subtractions	
Expenditures	
Operating Services	310
Debt Service	3,536,914
Intergovernmental	99,500
Transfers	3,466
Total Expenditures	3,640,190
Net Increase/(Decrease) in Fund Balance	(300,726)
	\$
Ending Fund Balance	4,435,997

Capital Projects Funds	
	\$
Beginning Fund Balance	902,925
Additions	
Revenues	
Grants	731,255
Interest	2,825
Total Revenues	734,080
Total Means of Financing	1,637,005

Subtractions	
Expenditures	
Capital Outlay	1,281,255
Transfers	2,500
Total Expenditures	1,283,755
Net Increase/(Decrease) in Fund Balance	(549,675)
Ending Fund Balance	\$ 353,250

Capital Projects

As previously discussed, with the increases in sales tax revenue witnessed over the past several years, thus providing additional one time revenues which may or may not have been anticipated, the Parish has thus employed a method of accomplishing one time capital projects via the additional funds collected. The major capital projects by department are listed throughout the budget after each account's budget summary. As there are too many projects to discuss, this area will be devoted entirely to those large one time projects by fund, therefore each project discussed will be broken down by fund below, i.e. General Fund, Special Revenue Funds, Capital Project Funds, and Enterprise Funds. Before explaining the various projects, in order to be classified as a capital project/expenditure, the item in question must fall into one of the 4 categories and meet the following criteria and create a future benefit, i.e. a capital expenditure is incurred when a government spends money either to buy fixed assets or to add to the value of an existing fixed asset with a useful life extending beyond the calendar year. To be classified as a capital expenditure, the item in question must be greater than \$5,000 in value and have an estimated useful life of a minimum of 5 years. Depreciation on all capital assets, excluding land, is calculated on the straight-line method over the following useful lives:

- Buildings – 10 to 40 years
- Improvements Other than Buildings – 10 to 40 years
- Machinery and Equipment – 5 to 10 years
- Infrastructure – 25 to 70 years

General Fund Capital Projects:

For 2016, there are approximately \$4.3 million of Capital Projects budgeted, the largest of which is the new District Attorney Annex Building with an estimated cost including architectural design of over \$2.8 million. The remaining projects for 2016 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 2016, 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 \$11.9 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 \$900 thousand set aside for 2016 Road Maintenance Contract; the Parish Transportation Fund also has set aside \$575,000 for the 2016 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 Sidewalks account has \$3.2 million set aside for the construction of the Westbank Bicycle and Pedestrian Path (Phases IV and V). The largest account – Drainage has \$6.5 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 \$1 million for the Ellington Pump Station for the levee. For further detail on these projects, please look under the special revenue section of the 2016 Budget book, for narrative explanations of the Capital Outlay.

The Recreation fund accounts for \$972 thousand 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 \$275,000 for IMTT Field Improvements, \$250,000 for Ashton Park Soccer Fields, and \$100,000 Walking path repairs at the East and Westbank Bridge Parks.

Due to the approval of the Parish residents in May of 2015, a new Special Revenue fund was added for 2016 titled the Flood Protection Fund, which relates to the construction as well as maintenance and operation of the Parish's Levee system. This fund is setting aside \$3.45 million for the construction of the Westbank Hurricane Protection Levee.

Capital Projects Funds – Capital Projects

For 2015, there are approximately \$1.2 million of Capital Projects budgeted for all Parish Capital Projects Revenue funds. The majority of this amount is attributed to the Killona Force Main extension Project. The remaining portion of the Capital Projects related to the \$550 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. A new generator was also completed in 2015, which 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

In 2015, the Technology Office continued supporting the different Parish offices, as well as, Council. With expansion continuing to take place and offices being relocated for more efficient operations, the Technology office was involved in providing technology services to these various locations.

Technology Achievements 2015:

- Installed IP phones at various departments and integrated with the courthouse phone system
- Assisted both the District Attorney's office, as well as, Clerk of Court
- Converted to new COX Communications Service for Internet and Metro E
- Supported parish employees through the helpdesk
- Maintained Remote Backups of All Critical File Systems
- Used Remote Access (WebEx) in our day to day operations

As the Parish continues growing, The Department is confident that 2016 will be just productive as 2015. The direction with which the Technology staff is heading continues to make the department feel very confident in its efforts to support St. Charles Parish.

The GIS efforts outlined in this budget narrative support the anticipated operations of the various GIS projects currently underway. We have completed the preliminary survey of the waterworks infrastructure with the help of the waterworks department. Our focus will be to complete the database and develop user applications for use of planning, repairing and maintenance of waterworks infrastructure. We will

continue the same efforts in Drainage and Wastewater and anticipate finalizing data acquisition for the Comprehensive Drainage Plan for Destrehan in January of 2013. The department has also provided extensive support in the Parish hurricane protection levee planning and initial phases of construction.

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

Parks and Recreation

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

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

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

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

Personnel Office

The Personnel Office is comprised of a Personnel Officer and staff to support the Civil Service Board, administration of the Civil Service Rules and Regulations and compliance of the personnel system. The

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

Planning and Zoning

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

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

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

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

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

Public Information

The St. Charles Parish Public Information Office is tasked with informing the public of government activities and progress in an efficient, productive and aesthetically pleasing way. The Public Information Officer also acts as full-time parish spokesperson and media liaison, communicating with the media and public on behalf of the emergency operations center during emergency situations. Projects undertaken by the office on a daily basis include, but are not limited to: Writing press releases, putting together speeches

for members of the executive staff and directors, taking photographs of parish projects and events, updating and maintaining the parish website and social media, producing advertising collateral and brochures, and maintaining and producing video content for the government access channel.

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

Public Works – Roads and Drainage

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

The Department has 182 budgeted employees who are dedicated to providing services in the most safe, reliable, efficient manner at a minimum cost to the citizens of St. Charles Parish.

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

Public Works maintains and improves critical parish wide infrastructure such as roads, the storm water pumping network and grass cutting on parish property and right of ways. Over 213 miles of roadways of varying surfaces such as concrete, asphalt, and limestone are maintained. Public Works also maintains 52 drainage pump stations, 105 miles (55 miles in the Sunset Drainage District) of major conveyance canals, and 390 miles of drainage ditches/sub-surface drainage.

- Public Works has 8 road crews, 4 crews on each side of the river, normally consisting of 5 employees in each crew. The daily activities of these crews consist of cleaning and re-digging of ditches, cleaning culverts, replacing damaged and/or undersized culverts, repairs of roadways, trimming of trees and other various maintenance activities.
- Public Works has 4 carpenter crews, normally consisting of a carpenter and a helper that work parish wide to repair and replace damaged catch basins and replace driveways associated with culvert replacements.
- Public Works has a grass cutting crew on each side of the river that normally consists of a lead person, 4 to 6 tractor operators, groundskeepers and laborers. Grass cutting is carried out on a revolving cycle approximately 10 months of the year.
- Public Works also has 6 drainage crews, 3 on each side of the river, normally consisting of 2 employees in each crew. The daily activities of these crews are to maintain approximately 131 drainage pumps in top operating order and maintain the stations and grounds surrounding the Parish's 52 pump stations.
- Public Works also staffs a projects crew that consists of a foreman, operators, and laborers to clean the major drainage canals, perform heavy lifting of equipment and pumps and to assist special project work.

- In 2014, Public Works processed seven thousand nine hundred twenty six (7,926) work orders. Of these work orders the drainage, pump maintenance, and road crews completed seven thousand seven hundred sixty six (7,766) work requests. This is a ninety-eight percent (98%) 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 2014, Public Works engineering staff processed and approved thirty two (32) commercial developments and no residential subdivisions. All were reviewed in accordance with St. Charles Parish Code for compliance.
- The Department issued thirty three (33) 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, 4 Project Inspectors and 2 Accountants. The team is assisted by the Parish's Legal, Risk Management, and Grant Departments along with various other support personnel.

Public Works has successfully managed over 101 million dollars in capital projects since 2008:

- 63.5 million dollars in Drainage projects;
- 7.4 million dollars in Wastewater projects;
- 17.6 million dollars in Road projects; and
- 12.8 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.

2016 Annual Budget

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

General Fund (Major)	Special Revenue	Debt Service	Capital Projects	Enterprise
Council	Parish Transportation (Non-major)	1/8 % Public Improvement Sales Tax Bond Sinking Fund (Non-major)	Recreation Facilities Construction Fund (Non-major)	Wastewater
Council - District I	Road Lighting (Non-major)	1/8 % Public Improvement Sales Tax Bond Reserve Fund (Non-major)	Westbank Hurricane Protection Levee Fund (Non-major)	Waterworks
Council - District II	Workforce Investment Act (Non-major)	1/2 % Public Improvement Sales Tax Bond Sinking Fund (Non-major)	LCDBG Public Facilities Construction Fund (Non-major)	Solid Waste Collection & Disposal
Council - District III	Criminal Court Fund (Non-major)	Sewer General Obligation Bond Sinking Fund (Major)	Front Foot Assessment Capital Project Fund (Non-major)	
Council - District IV	Roads and Drainage (Major)	3/8 % Public Improvement Sales Tax Bond Sinking Fund (Non-major)		
Council - District V	Flood Control	1/2 % Public Improvement Sales Tax Bond Reserve Fund (Non-major)		
Council - District VI	Paved Streets			
Council - District VII	Sidewalks and Crosswalks			
Council - Division A	Drainage			
Council - Division B	Recreation (Major)			
Ordinance & Proceedings	Mosquito Control (Non-major)			
Public Information	Council on Aging (Non-major)			
Police Jury Association	Retired Senior Volunteer Program (Non-major)			
District Court	Fire Protection (Non-major)			
District Court - Division C	Governmental Building M&O Fund (Non-major)			
District Court - Division D	Health Unit (Non-major)			
District Court - Division E	Outer Flood Protection Fund (non-major)			
Grand Jury	ARC of St. Charles Fund (non-major)			
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 Building Codes				
Data Processing				
Information Technology				
Geographic Information Systems				
Research & Investigations				
Cable TV Administration				
General Government Building				
Retirement System Contributions				
Retired Employees' Group Insurance				
Risk Management				
Grants Administration				
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				

The below information represents the current goals and accomplishments of the current administration and will serve as a guide for all readers of the 2016 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.

BUSINESS AND CAREER SOLUTIONS CENTER

- The Business and Career Solutions Center enrolled 4,851 individuals in job training, resulting in 183 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 construct a \$1.2 billion fertilizer plant on the West Bank of St. Charles Parish. This facility will employ 155 workers when fully operational.
- Entergy will use the Little Gypsy in Montz as the preferred location for its new \$1 billion electrical generator.
- Kongsberg Maritime announced it has selected St. Rose for the home of its new office and training facility, which will consist of an \$18 million investment and employ 160 individuals.
- Blue Bell Ice Cream began construction of a new \$3 million distribution center in Luling near I-310.

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 and will be completed by the end of 2015, 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 completion slated for late 2015. The first phase consists 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 2015 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. For 2016 however, with support of the residents, a new Flood Protection (Levee) millage was passed that will generate nearly \$5million per year in tax revenue which can be bonded against to continue construction on this vital need for the Parish.

- 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 contracted with the University of New Orleans to update its 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 was completed in mid 2015.
- 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 2015

- 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

- 2015 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.
- 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 86,048 hours in 2014, representing a savings of \$1,940,402.
- 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 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 Lulling 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. In August of 2015, the Parish Council approved a new commercial rate for the department, which will go in effect January 2016 and is estimated to generate an additional \$1 million in revenue. Additionally in May of 2015, the residents of St. Charles voted to extend the current 2.2 ad valorem tax for Sewer as a Limited Tax bond which will provide 25% of the revenue collected to be used for maintenance and operations, a definite step in the right direction to making this department self-sufficient.

ST. CHARLES PARISH

GOVERNMENTAL FUNDS

CONSOLIDATED OPERATING AND CAPITAL BUDGET SUMMARY STATEMENT FISCAL YEAR ENDING DECEMBER 31, 2016

Description	2014	2015				2016			
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
BEGINNING FUND BALANCE	89,763,272	59,460,275	89,255,020			94,686,639		37,395,410	
Prior Period Adjustment	-	-	-			-		-	
FUND BALANCE - RESTATED	89,763,272	59,460,275	89,255,020			94,686,639		37,395,410	
CURRENT YEAR REVENUES & OTHER FINANCING SOURCES	78,411,998	97,132,906	117,461,861	45,543,481	73,377,572	118,921,053	1.24%	77,387,368	-34.93%
TOTAL MEANS OF FINANCING	168,175,270	156,593,181	206,716,881			213,607,692		114,782,778	
EXPENDITURES & OTHER FINANCING USES:									
PERSONAL SERVICES	26,403,753	29,433,454	29,449,639	12,808,764	14,964,196	27,772,960	-5.69%	32,141,308	15.73%
OPERATING SERVICES	11,243,559	15,346,051	17,966,622	4,609,700	11,640,099	16,249,799	-9.56%	15,023,346	-7.55%
MATERIALS & SUPPLIES	3,877,491	5,892,203	5,859,303	1,816,449	3,226,240	5,042,689	-13.94%	5,452,755	8.13%
OTHER CHARGES	(299,108)	837,129	825,129	260,207	540,826	801,033	-2.92%	799,747	-0.16%
DEBT SERVICE	3,003,144	3,510,669	3,510,669	3,047,325	453,541	3,500,866	-0.28%	3,540,414	1.13%
CAPITAL OUTLAY	16,125,440	50,627,124	93,909,715	9,074,155	77,345,995	86,420,150	-7.98%	22,807,498	-73.61%
INTERGOVERNMENTAL TRANSFERS	2,406,170	8,890,410	8,920,410	5,212,090	3,968,704	9,180,794	2.92%	10,186,338	10.95%
TOTAL	64,844,660	135,537,012	185,492,280	38,567,154	137,645,128	176,212,282		92,888,211	
NET CHANGE IN CURRENT REVENUES & OTHER SOURCES OVER EXPENDITURES & OTHER USES	13,567,338	(38,404,106)	(68,030,419)			(57,291,229)		(15,500,843)	
ENDING FUND BALANCE	103,330,610	21,056,169	21,224,601			37,395,410		21,894,567	

ST. CHARLES PARISH

GOVERNMENTAL - MAJOR FUNDS

CONSOLIDATED OPERATING AND CAPITAL BUDGET SUMMARY STATEMENT FISCAL YEAR ENDING DECEMBER 31, 2016

Description	2014	2015				2016		% Change Last Adopted vs Projected Actual	% Change Projected Actual vs Proposed
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	Proposed Budget		
BEGINNING FUND BALANCE	81,417,795	51,054,199	80,645,401			87,338,005		31,955,534	
Prior Period Adjustment	-	-	-			-		-	
FUND BALANCE - RESTATED	81,417,795	51,054,199	80,645,401			87,338,005		31,955,534	
CURRENT YEAR REVENUES & OTHER FINANCING SOURCES	60,297,917	57,879,141	72,782,682	33,801,862	38,510,402	72,312,264	-0.65%	57,475,242	-20.52%
TOTAL MEANS OF FINANCING	141,715,712	108,933,340	153,428,083			159,650,269		89,430,776	
EXPENDITURES & OTHER FINANCING USES:									
PERSONAL SERVICES	25,248,350	28,231,789	28,247,974	12,247,106	14,386,232	26,633,338	-5.72%	30,897,753	16.01%
OPERATING SERVICES	8,223,167	12,145,951	14,766,522	3,471,672	9,695,593	13,167,265	-10.83%	11,732,663	-10.90%
MATERIALS & SUPPLIES	3,799,893	5,773,453	5,740,553	1,771,990	3,140,879	4,912,869	-14.42%	5,289,588	7.67%
OTHER CHARGES	(372,935)	783,464	771,464	229,403	508,105	737,508	-4.40%	745,392	1.07%
DEBT SERVICE	2,652,750	2,805,226	2,805,226	2,710,250	93,126	2,803,376	-0.07%	2,831,788	1.01%
CAPITAL OUTLAY	9,833,173	20,137,119	57,790,753	7,897,993	43,160,529	51,058,522	-11.65%	17,243,743	-66.23%
INTERGOVERNMENTAL	2,871,145	3,062,896	3,092,896	1,357,841	1,888,320	3,246,161	4.96%	3,323,143	2.37%
TRANSFERS	2,122,164	19,052,572	23,103,393	1,000,000	24,135,696	25,135,696	8.80%	927,775	-96.31%
TOTAL	54,377,707	91,992,470	136,318,781	30,686,255	97,008,480	127,694,735		72,991,845	
NET CHANGE IN CURRENT REVENUES & OTHER SOURCES OVER EXPENDITURES & OTHER USES	5,920,210	(34,113,329)	(63,536,099)			(55,382,471)		(15,516,603)	
ENDING FUND BALANCE	87,338,005	16,940,870	17,109,302			31,955,534		16,438,931	

ST. CHARLES PARISH
GOVERNMENTAL - NONMAJOR FUNDS
CONSOLIDATED OPERATING AND CAPITAL BUDGET SUMMARY STATEMENT
FISCAL YEAR ENDING DECEMBER 31, 2016

Description	2014	2015				2016		Proposed Budget	% Change Projected Actual vs Proposed
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual		
BEGINNING FUND BALANCE	8,345,477	8,406,076	8,609,619			7,348,634		5,439,876	
Prior Period Adjustment	-	-	-			-		-	
FUND BALANCE - RESTATED	8,345,477	8,406,076	8,609,619			7,348,634		5,439,876	
CURRENT YEAR REVENUES & OTHER FINANCING SOURCES	18,114,081	39,253,765	44,679,179	11,741,619	34,867,170	46,608,789	4.32%	19,912,126	-57.28%
TOTAL MEANS OF FINANCING	26,459,558	47,659,841	53,288,798			53,957,423		25,352,002	
EXPENDITURES & OTHER FINANCING USES:									
PERSONAL SERVICES	1,155,403	1,201,665	1,201,665	561,658	577,964	1,139,622	-5.16%	1,243,555	9.12%
OPERATING SERVICES	3,020,392	3,200,100	3,200,100	1,138,028	1,944,506	3,082,534	-3.67%	3,290,683	6.75%
MATERIALS & SUPPLIES	77,598	118,750	118,750	44,459	85,361	129,820	9.32%	163,167	25.69%
OTHER CHARGES	73,827	53,665	53,665	30,804	32,721	63,525	18.37%	54,355	-14.44%
DEBT SERVICE	350,394	705,443	705,443	337,075	360,415	697,490	-1.13%	708,626	1.60%
CAPITAL OUTLAY	6,292,267	30,490,005	36,118,962	1,176,162	34,185,466	35,361,628	-2.10%	5,563,755	-84.27%
INTERGOVERNMENTAL	(464,975)	5,827,514	5,827,514	3,854,249	2,080,384	5,934,633	1.84%	6,863,195	15.65%
TRANSFERS	(37,953)	1,947,400	1,947,400	738,464	1,369,831	2,108,295	8.26%	2,009,030	-4.71%
TOTAL	10,466,953	43,544,542	49,173,499	7,880,899	40,636,648	48,517,547		19,896,366	
NET CHANGE IN CURRENT REVENUES & OTHER SOURCES OVER EXPENDITURES & OTHER USES	7,647,128	(4,290,777)	(4,494,320)			(1,908,758)		15,760	
ENDING FUND BALANCE	15,992,605	4,115,299	4,115,299			5,439,876		5,455,636	

**ST. CHARLES PARISH
PROPRIETARY FUNDS**

**CONSOLIDATED OPERATING AND CAPITAL BUDGET SUMMARY STATEMENT
FISCAL YEAR ENDING DECEMBER 31, 2016**

Description	2014		2015				2016		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
BEGINNING NET ASSETS:									
Invested in Capital Assets, Net of Debt	96,566,346	98,734,129	98,734,129			102,800,061		101,438,519	
Restricted for Debt Service	2,464,535	2,757,880	2,757,880			2,865,761		2,510,225	
Restricted for Capital Projects	6,490,401	4,840,267	4,840,267			6,365,219		6,069,602	
Unrestricted	17,914,946	2,166,592	2,166,592			(425,415)		144,706	
CURRENT YEAR REVENUES	22,523,928	24,835,269	24,904,014	10,800,572	15,677,987	26,478,559	6.32%	27,446,453	3.66%
EXPENDITURES:									
PERSONAL SERVICES	7,941,041	10,018,115	10,018,115	4,397,731	4,878,240	9,275,971	-7.41%	10,472,137	12.90%
OPERATING SERVICES	4,034,323	8,163,072	8,163,072	2,978,732	5,240,338	8,219,070	0.69%	8,669,828	5.48%
MATERIALS & SUPPLIES	2,230,429	2,598,659	2,598,659	1,164,736	1,471,794	2,636,530	1.46%	2,762,291	4.77%
OTHER CHARGES	5,591,849	6,406,954	6,406,954	20,057	6,512,897	6,532,954	1.97%	6,602,267	1.06%
DEBT SERVICE	1,426,658	1,217,586	1,217,586	1,500	872,403	873,903	-28.23%	1,006,888	15.22%
INTERGOVERNMENTAL	338,915	367,000	367,000	100,499	266,206	366,705	-0.08%	368,000	0.35%
TRANSFERS	-	16,000	16,000	-	16,000	16,000	0.00%	13,000	-18.75%
TOTAL EXPENDITURES	21,563,215	28,787,386	28,787,386	8,663,255	19,257,878	27,921,133		29,894,411	
EXCESS (DEFICIENCY) OF CURRENT REVENUES OVER EXPENDITURES	960,713	(3,952,117)	(3,883,372)			(1,442,574)		(2,447,958)	
CAPITAL CONTRIBUTIONS	4,194	-	-			-		-	
CHANGES IN NET ASSETS	964,907	(3,952,117)	(3,883,372)			(1,442,574)		(2,447,958)	
ENDING NET ASSETS:									
Invested in Capital Assets, Net of Debt	102,256,875	99,239,000	99,239,000			101,438,519		98,519,447	
Restricted for Debt Service	2,508,100	2,762,080	2,762,080			2,510,225		2,588,892	
Restricted for Capital Projects	6,939,795	4,912,767	4,912,767			6,069,602		6,015,511	
Unrestricted	12,696,365	(2,367,096)	(2,298,351)			144,706		591,244	

**St. Charles Parish
2016 Consolidated Financial Schedule
All Funds
Revenues and Other Financing Sources**

Taxes	\$	66,592,592
Licenses and Permits		1,245,350
State and Federal Grants		5,103,980
Charges for Services		29,039,796
Interest Income		243,565
Miscellaneous Income		1,024,250
Transfers		1,584,288
	<u>\$</u>	<u>104,833,821</u>

**St. Charles Parish
2016 Consolidated Financial Schedule
All Funds
Expenditures and Other Financing Uses**

General Fund	\$	32,081,962
Parish Transportation Fund		575,000
Road Lighting District 1		1,625,780
Workforce Investment Act		1,104,807
Criminal Court Fund		1,194,279
Road and Drainage		33,258,395
Recreation		4,723,600
Mosquito Control		1,450,108
Council on Aging		1,150,010
Retired Senior Volunteer Program (RSVP)		270,925
Fire Protection Fund		3,999,850
Government Buildings M&O (Emergency 911)		1,185,030
Health Unit		765,010
Flood Protection Fund		3,739,500
ARC of St. Charles		840,010
Debt Service Funds		3,640,190
Capital Project Funds		1,283,755
Wastewater Fund		12,782,479
Waterworks Fund		12,735,507
Solid Waste Fund		4,376,425
	<u>\$</u>	<u>122,782,622</u>

GENERAL FUND

SUMMARY STATEMENT

Description	2014	2015					2016		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 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	41,551,046	30,629,185	38,700,416			44,876,240		13,485,678	
Prior Period Adjustment	-	-	-			-		-	
FUND BALANCE - RESTATED	41,551,046	30,629,185	38,700,416			44,876,240		13,485,678	
CURRENT YEAR REVENUES	27,402,066	24,759,853	31,590,822	13,342,589	18,181,790	31,524,379	-0.21%	25,654,677	-18.62%
TOTAL MEANS OF FINANCING	68,953,112	55,389,038	70,291,238	13,342,589	18,181,790	76,400,619		39,140,355	
EXPENDITURES:									
PERSONAL SERVICES	12,396,612	13,835,669	13,808,669	5,995,771	7,119,811	13,115,582	-5.02%	14,817,391	12.98%
OPERATING SERVICES	5,354,687	7,666,085	10,136,656	2,318,092	6,923,212	9,241,304	-8.83%	7,758,834	-16.04%
MATERIALS & SUPPLIES	631,015	1,266,108	1,233,208	300,142	872,185	1,172,327	-4.94%	1,367,255	16.63%
OTHER CHARGES	(450,603)	689,714	677,714	207,874	435,634	643,508	-5.05%	656,227	1.98%
DEBT SERVICE	-	3,500	3,500	-	2,000	2,000	-42.86%	3,500	75.00%
CAPITAL OUTLAY	2,190,760	3,689,874	11,761,530	2,807,757	8,613,291	11,421,048	-2.89%	4,304,500	-62.31%
INTERGOVERNMENTAL	2,182,237	2,341,743	2,371,743	888,580	1,644,896	2,533,476	6.82%	2,596,480	2.49%
TRANSFERS	1,772,164	18,702,572	22,753,393	1,000,000	23,785,696	24,785,696	8.93%	577,775	-97.67%
TOTAL EXPENDITURES	24,076,872	48,195,265	62,746,413	13,518,216	49,396,725	62,914,941		32,081,962	
EXCESS (DEFICIENCY) OF CURRENT REVENUES OVER EXPENDITURES	3,325,194	(23,435,412)	(31,155,591)			(31,390,562)		(6,427,285)	
EXCESS (DEFICIENCY) OF MEANS OF FINANCING OVER EXPENDITURES	44,876,240	7,193,773	7,544,825			13,485,678		7,058,393	

**GENERAL FUND REVENUES
SUMMARY STATEMENT**

Description	2014	2015					2016		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projects Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
Ad Valorem Taxes	3,811,554	3,725,000	3,725,000	3,953,699	6,501	3,960,200	6.31%	3,805,000	-3.92%
General Sales Tax (1/2%)	7,095,168	6,937,000	6,937,000	2,818,088	4,401,912	7,220,000	4.08%	7,500,000	3.88%
General Sales Tax (3/8%)	5,307,820	5,910,000	5,910,000	2,110,723	3,289,277	5,400,000	-8.63%	5,680,000	5.19%
Alcoholic Beverage Tax	46,431	48,000	48,000	10,784	35,216	46,000	-4.17%	46,000	0.00%
Airport Expansion Agreement	974,547	500,000	500,000	-	585,000	585,000	17.00%	600,000	2.56%
Cable TV - Franchise Fees	823,155	730,000	730,000	210,590	584,410	795,000	8.90%	750,000	-5.66%
Alcoholic Beverage - Low Content	4,839	5,000	5,000	4,262	338	4,600	-8.00%	4,800	4.35%
Alcoholic Beverage - High Content	8,570	8,500	8,500	7,584	(84)	7,500	-11.76%	8,500	13.33%
License - Occupational General	850,394	775,000	775,000	804,234	2,766	807,000	4.13%	775,000	-3.97%
License - Insurance	506,713	445,000	445,000	453,754	46,246	500,000	12.36%	470,000	-6.00%
License - Bingo	294	1,000	1,000	224	26	250	-75.00%	250	0.00%
License - Taxi Cabs	925	100	100	200	-	200	100.00%	100	-50.00%
Civil Defense	43,898	25,000	25,000	14,150	10,850	25,000	0.00%	25,000	0.00%
Dept. of Housing & Urban Development	155,906	-	-	1,538	-	1,538	100.00%	-	-100.00%
Department of Homeland Security	221	266,955	266,955	274	266,681	266,955	0.00%	-	-100.00%
Hazard Mitigation Grant	430,309	-	2,300,726	152,642	2,001,239	2,153,881	-6.38%	-	-100.00%
Federal Highway Admin. Grant	764	-	-	-	-	-	0.00%	-	0.00%
CSBG-Administration	15,036	15,036	15,036	5,898	9,138	15,036	0.00%	27,389	82.16%
CSBG-Program Activities	107,954	107,954	107,954	55,075	52,879	107,954	0.00%	96,711	-10.41%
Summer Food Service Program	26,485	22,500	22,500	16,078	8,922	25,000	11.11%	25,000	0.00%
Energy Assistance	26,718	260,150	260,150	18,648	1,352	20,000	-92.31%	18,450	-7.75%
Home Program	83,934	145,261	145,261	8	49,192	49,200	-66.13%	222,343	351.92%
Land Lease	19,840	18,500	18,500	18,070	-	18,070	-2.32%	18,000	-0.39%
Dept. of Interior - CIAP Grant	-	-	3,743,446	525,008	3,218,408	3,743,416	0.00%	-	-100.00%
Dept. of Interior - Gulf of Mexico Energy	11,252	5,000	5,000	6,593	7	6,600	32.00%	-	-100.00%
Dept. of Health & Human Services	17,381	17,500	17,500	18,026	-	18,026	3.01%	17,500	-2.92%
Mass Transit Assistance	88,199	75,000	75,000	25,897	49,103	75,000	0.00%	75,000	0.00%
Highway Fund #2	50,000	50,000	50,000	-	50,000	50,000	0.00%	50,000	0.00%
Economic Dev - Enterprise Fund	198,775	50,000	50,000	-	50,000	50,000	0.00%	50,000	0.00%
Office of Community Development	94,648	-	175,713	20,102	155,611	175,713	0.00%	-	-100.00%
Facility, Planning & Control Grant	540	-	-	-	-	-	0.00%	-	0.00%
Severance Tax	985,567	950,000	950,000	619,484	269,516	889,000	-6.42%	900,000	1.24%
Parish Royalty Fund	2,440,138	1,400,000	1,400,000	436,873	893,127	1,330,000	-5.00%	1,400,000	5.26%
Video Poker	291,623	300,000	300,000	151,747	173,253	325,000	8.33%	290,000	-10.77%

CONTINUED

**GENERAL FUND REVENUES
SUMMARY STATEMENT**

Description	2014	2015				2016			
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projects Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
REVENUES: (CONT.)									
State Payment in Lieu of Taxes	73,922	73,000	73,000	48,201	24,101	72,302	-0.96%	72,000	-0.42%
SPLIT - Community Services	30,000	30,000	30,000	20,000	10,000	30,000	0.00%	30,000	0.00%
Local Grant - DA Annex Bldg	-	-	-	-	-	-	0.00%	750,000	100.00%
LACAP - Share the Warmth	460	2,000	2,000	168	332	500	-75.00%	500	0.00%
LACAP - Client Education	-	5,000	5,000	-	2,000	2,000	-60.00%	5,000	150.00%
Local Economic Development	-	-	50,000	-	50,000	50,000	100.00%	-	-100.00%
Other Grants	500	-	-	-	-	-	0.00%	-	0.00%
Court Costs, Fees, Charges	14,480	13,000	13,000	5,724	7,276	13,000	0.00%	13,000	0.00%
Zoning & Subdivision Fees	142,052	120,000	120,000	74,593	50,407	125,000	4.17%	140,000	12.00%
Sale of Maps & Publications	2,861	500	500	115	135	250	-50.00%	500	100.00%
Miscellaneous Revenues	2,921	2,500	2,500	22,136	364	22,500	800.00%	2,500	-88.89%
Motor Vehicle Transaction Fee	38,190	36,000	36,000	10,554	16,446	27,000	-25.00%	25,000	-7.41%
Driver's License Reinstatement Fee	1,413	1,000	1,000	-	1,000	1,000	0.00%	1,000	0.00%
ICC Inspection Fees	324,681	240,000	240,000	174,670	140,330	315,000	31.25%	300,000	-4.76%
Weed & Grass Cutting Charges	19,634	18,000	18,000	4,358	2,642	7,000	-61.11%	8,000	14.29%
Weed & Grass Cutting - Tax Roll	19,268	15,000	15,000	16,043	2,357	18,400	22.67%	15,000	-18.48%
Removal of Derelict Structure Charges	914	1,200	1,200	200	-	200	-83.33%	1,000	400.00%
Animal Control	4,581	4,500	4,500	1,775	2,525	4,300	-4.44%	4,000	-6.98%
Coroner - Other Fees	11,459	10,000	10,000	5,310	4,690	10,000	0.00%	10,000	0.00%
Institutional Charges	23,400	20,000	20,000	11,800	10,200	22,000	10.00%	20,000	-9.09%
Rental of Parks & Buildings	19,035	62,000	62,000	11,741	50,259	62,000	0.00%	55,000	-11.29%
Registration Fees -Miscellaneous	-	-	-	3,120	-	3,120	100.00%	2,000	-35.90%
Summer Enrichment - Registration Fees	4,315	4,500	4,500	5,089	160	5,249	16.64%	4,500	-14.27%
Facility Use Fee	13,740	47,200	47,200	7,925	40,275	48,200	2.12%	33,000	-31.54%
Court Fines	3,735	3,500	3,500	1,660	1,340	3,000	-14.29%	3,500	16.67%
Witness Fees - Deputies	1,263	800	800	385	365	750	-6.25%	750	0.00%
Criminal Jury Fees-Act 1031 of 2003	153,978	125,000	125,000	60,873	49,127	110,000	-12.00%	120,000	9.09%
Juvenile Fees	30,835	25,000	25,000	12,215	10,285	22,500	-10.00%	25,000	11.11%
Interest Earnings	130,678	55,000	55,000	35,698	54,302	90,000	63.64%	85,000	-5.56%
Interest Earnings - Minimum Premium	23	20	20	10	10	20	0.00%	20	0.00%
Rents/Leases	17,161	30,000	30,000	7,235	9,365	16,600	-44.67%	15,000	-9.64%
Royalties	12,613	15,000	15,000	1,952	4,048	6,000	-60.00%	10,000	66.67%
Homeowners Road Home Proceeds	81,912	-	561,084	-	520,023	520,023	-7.32%	-	-100.00%
Mortgage Assistance Program	-	12,000	12,000	698	1,421	2,119	-82.34%	6,000	183.15%

CONTINUED

**GENERAL FUND REVENUES
SUMMARY STATEMENT**

Description	<u>2014</u>	<u>2015</u>					<u>2016</u>		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projects Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
REVENUES: (CONT.)									
Gifts & Donations	420,222	116,000	116,000	56,460	55,240	111,700	-3.71%	113,000	1.16%
Revenue for Indirect Cost Allocation	207,240	228,000	228,000	-	235,000	235,000	3.07%	235,000	0.00%
Refunds - Insurance	424,068	50,000	50,000	281,620	-	281,620	463.24%	75,000	-73.37%
Compensation for Loss of Assets	56	-	-	-	-	-	0.00%	-	0.00%
Proceeds from Sale of Assets	-	-	-	-	14,258	14,258	100.00%	2,000	-85.97%
Transfer from 1/2% Reserve	16	1,750	1,750	8	(8)	-	-100.00%	-	0.00%
Transfer from Criminal Court	5,056	3,327	3,327	-	2,529	2,529	-23.99%	1,264	-50.02%
Indirect Cost Allocation Reimbursement	645,786	595,600	595,600	-	598,100	598,100	0.42%	616,100	3.01%
TOTAL REVENUES	<u>27,402,066</u>	<u>24,759,853</u>	<u>31,590,822</u>	<u>13,342,589</u>	<u>18,181,790</u>	<u>31,524,379</u>		<u>25,654,677</u>	

**GENERAL FUND EXPENDITURES
SUMMARY STATEMENT**

		2014	2015					2016		
		Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 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	932,097	1,194,155	1,194,155	443,711	701,979	1,145,690	-4.06%	1,226,338	7.04%
001-400111	Council - District I	22,301	42,801	42,801	13,815	28,911	42,726	-0.18%	77,075	80.39%
001-400112	Council - District II	24,309	49,921	49,921	10,549	39,322	49,871	-0.10%	77,200	54.80%
001-400113	Council - District III	18,758	49,716	49,716	9,008	40,703	49,711	-0.01%	77,160	55.22%
001-400114	Council - District IV	24,635	59,866	59,866	14,526	45,320	59,846	-0.03%	77,290	29.15%
001-400115	Council - District V	35,825	64,675	64,675	16,121	48,189	64,310	-0.56%	77,335	20.25%
001-400116	Council - District VI	18,361	43,425	43,425	8,203	35,232	43,435	0.02%	77,105	77.52%
001-400117	Council - District VII	21,122	46,956	46,956	11,164	35,802	46,966	0.02%	77,125	64.21%
001-400118	Council - Division A	23,882	51,646	51,646	11,181	40,510	51,691	0.09%	81,461	57.59%
001-400119	Council - Division B	32,849	63,806	63,806	21,410	42,461	63,871	0.10%	81,541	27.67%
001-400130	Ordinance & Proceedings	23,730	30,000	30,000	10,820	20,180	31,000	3.33%	36,000	16.13%
001-400140	Public Information	259,308	356,595	356,595	140,467	222,053	362,520	1.66%	356,140	-1.76%
001-400150	Police Jury Association	40,186	42,000	42,000	26,093	15,907	42,000	0.00%	42,000	0.00%
001-400205	District Court	509,669	489,500	489,500	200,342	268,758	469,100	-4.17%	530,980	13.19%
001-400206	District Crt - Division C	291,207	322,393	322,393	147,392	167,996	315,388	-2.17%	322,088	2.12%
001-400207	District Crt - Division D	342,797	350,930	380,930	147,582	234,193	381,775	0.22%	366,845	-3.91%
001-400208	District Crt - Division E	358,092	341,795	341,795	168,349	170,576	338,925	-0.84%	331,775	-2.11%
001-400210	Grand Jury	7,718	17,000	17,000	6,468	10,532	17,000	0.00%	17,000	0.00%
001-400235	District Attorney	1,749,893	2,085,735	2,085,735	868,113	1,210,720	2,078,833	-0.33%	2,078,431	-0.02%
001-400290	Ward Courts	130,618	134,345	134,345	63,369	65,561	128,930	-4.03%	146,490	13.62%
001-400310	Parish President	495,742	543,015	543,015	273,292	273,003	546,295	0.60%	814,385	49.07%
001-400410	Registrar of Voters	106,612	133,300	133,300	45,102	83,708	128,810	-3.37%	137,420	6.68%
001-400420	Elections	78,260	73,300	73,300	37,534	43,766	81,300	10.91%	34,300	-57.81%
001-400510	Finance	1,099,065	1,190,935	1,190,935	520,603	620,027	1,140,630	-4.22%	1,234,785	8.25%
001-400530	Purchasing	510,264	565,188	565,188	231,288	347,520	578,808	2.41%	594,990	2.80%
001-400540	Personnel	468,877	557,660	557,660	200,933	290,652	491,585	-11.85%	539,000	9.65%
001-400545	Legal Services	344,454	411,138	411,138	159,639	245,379	405,018	-1.49%	427,696	5.60%
001-400550	Taxation - Assessor	-	1,500	1,500	-	1,500	1,500	0.00%	1,500	0.00%
001-400560	Taxation - Collector	197,896	206,650	206,650	-	198,805	198,805	-3.80%	201,845	1.53%
001-400610	Planning & Zoning	1,537,471	1,646,108	1,646,108	628,002	795,356	1,423,358	-13.53%	1,668,919	17.25%
001-400611	Coastal Zone Management	446,994	1,091,233	4,834,679	736,085	3,848,154	4,584,239	-5.18%	1,129,203	-75.37%
001-400612	ICC Building Codes	427,900	529,303	529,303	94,217	431,871	526,088	-0.61%	532,213	1.16%
001-400620	Data Processing	191,577	258,150	258,150	67,020	122,978	189,998	-26.40%	245,520	29.22%
001-400625	Info Technology	1,082,998	869,905	934,905	376,813	551,237	928,050	-0.73%	819,290	-11.72%
001-400626	GIS	4,806	287,507	287,507	107,694	160,958	268,652	0.00%	444,392	65.42%
001-400630	Research and Investigation	94,478	118,400	118,400	52,915	40,285	93,200	-21.28%	97,600	4.72%

CONTINUED

**GENERAL FUND EXPENDITURES
SUMMARY STATEMENT**

	2014		2015				2016			
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 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	65,688	50,000	50,000	-	50,000	50,000	0.00%	50,000	0.00%
001-400640	General Government Buildings	3,636,944	4,904,200	8,904,200	3,037,469	5,487,281	8,524,750	-4.26%	7,103,140	-16.68%
001-400650	Retirement System Contributions	127,445	136,000	136,000	133,894	-	133,894	-1.55%	139,000	3.81%
001-400670	Retired Employees Group Insurance	118,335	165,000	165,000	65,582	84,418	150,000	-9.09%	240,000	60.00%
001-400675	Risk Management	(475,405)	456,075	456,075	156,888	249,512	406,400	-10.89%	425,380	4.67%
001-400680	Grants Administration	258,756	286,260	286,260	137,818	155,177	292,995	2.35%	313,510	7.00%
001-410100	Sheriff	1,496,350	1,697,611	1,697,611	527,457	1,115,006	1,642,463	-3.25%	1,696,856	3.31%
001-410530	Juvenile	149,870	165,075	165,075	79,280	88,040	167,320	1.36%	165,390	-1.15%
001-410710	Emergency Preparedness	411,372	420,765	420,765	193,259	225,316	418,575	-0.52%	439,760	5.06%
001-410711	Emergency Preparedness Subsidiary	827,424	1,074,969	3,606,640	436,230	3,253,296	3,689,526	2.30%	876,445	-76.25%
001-410712	EOC - 24 Hours	597,840	653,865	653,865	317,212	365,935	683,147	4.48%	762,565	11.63%
001-410800	Motor Vehicles	29,032	34,310	34,310	12,647	18,583	31,230	-8.98%	34,115	9.24%
001-430160	Coroner	331,487	576,265	576,265	165,716	335,876	501,592	-12.96%	554,520	10.55%
001-430180	Animal Control	707,137	1,304,216	1,304,216	328,101	914,640	1,242,741	-4.71%	876,969	-29.43%
001-430225	Health & Safety Rehab	60,498	59,520	59,520	38,299	24,241	62,540	5.07%	62,915	0.60%
001-430226	Revitalization Program	-	12,000	12,000	-	2,119	2,119	0.00%	6,000	183.15%
001-430231	Community Services	485,855	856,977	937,187	297,177	622,382	919,559	-1.88%	553,288	-39.83%
001-430232	Energy Assistance	26,719	263,135	263,135	8,129	9,756	17,885	-93.20%	19,000	6.23%
001-430233	Summer Feeding	78,791	82,364	82,364	32,498	46,446	78,944	-4.15%	90,654	14.83%
001-430234	St. Rose Community Center	94,839	189,241	189,241	45,402	47,869	93,271	-50.71%	197,153	111.38%
001-430235	Community Service Subgrants	6,070	7,000	7,000	63	3,562	3,625	-48.21%	7,000	93.10%
001-430238	FEMA	-	9,000	9,000	-	-	-	0.00%	-	0.00%
001-430247	CSBG - Administration	15,036	15,120	15,120	6,919	7,431	14,350	-5.09%	15,640	8.99%
001-430248	CSBG - Program Activities	107,955	132,818	132,818	63,760	64,800	128,560	-3.21%	134,765	4.83%
001-430250	Home Program	196,351	280,565	280,565	100,691	134,959	235,650	-16.01%	357,440	51.68%
001-450300	New Community Center	193,005	326,878	326,878	86,282	166,492	252,774	0.00%	274,848	8.73%
001-465220	Parish Farm Agent	79,265	95,687	95,687	39,143	55,894	95,037	-0.68%	94,882	-0.16%
001-465230	Economic Development	665,993	817,040	867,040	319,478	500,831	820,309	-5.39%	825,715	0.66%
001-465235	Tourist Information Center	45,737	90,525	90,525	16,344	75,801	92,145	1.79%	94,620	2.69%
001-465260	Veterans Administration	8,628	2,560	2,560	1,278	1,282	2,560	0.00%	5,080	98.44%
001-465290	Public Housing	2,940	3,600	3,600	1,380	1,980	3,360	-6.67%	3,600	7.14%
001-475000	Debt Service	-	3,500	3,500	-	2,000	2,000	-42.86%	3,500	75.00%
001-480000	Transfers	1,772,164	18,702,572	22,753,393	1,000,000	23,785,696	24,785,696	8.93%	577,775	-97.67%
TOTAL EXPENDITURES		24,076,872	48,195,265	62,746,413	13,518,216	49,396,725	62,914,941		32,081,962	

COUNCIL

ACCOUNT NUMBER: 001-400110

Description	2014	2015					2016		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 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:									
Council - Salaries	601,077	627,000	627,000	292,729	334,271	627,000	0.00%	648,000	3.35%
Council - FICA	919	1,050	1,050	423	477	900	-14.29%	1,000	11.11%
Council - Retirement	93,519	89,000	89,000	41,457	47,543	89,000	0.00%	83,000	-6.74%
Council - Life/Health Insurance	80,109	84,000	84,000	45,214	50,786	96,000	14.29%	122,000	27.08%
Council - Workers Compensation	3,475	3,700	3,700	1,522	1,778	3,300	-10.81%	3,400	3.03%
Council - Unemployment Comp.	739	800	800	183	217	400	-50.00%	410	2.50%
Council - Medicare	8,491	9,100	9,100	4,143	4,857	9,000	-1.10%	9,400	4.44%
Council - Disability	2,226	2,200	2,200	1,097	1,103	2,200	0.00%	2,300	4.55%
Council - Deferred Compensation	6,732	7,200	7,200	3,906	4,894	8,800	22.22%	9,500	7.95%
Council - Dental Insurance	840	900	900	420	480	900	0.00%	900	0.00%
Council - OPEB Contribution	16,040	15,500	15,500	7,617	8,148	15,765	1.71%	16,000	1.49%
Council - Miscellaneous	114	550	550	45	505	550	0.00%	640	16.36%
TOTAL PERSONAL SERVICES	814,281	841,000	841,000	398,756	455,059	853,815		896,550	
OPERATING SERVICES:									
Council - Ads, Dues & Subscriptions	3,618	5,190	5,190	2,246	2,974	5,220	0.58%	7,285	39.56%
Council - Printing	1,002	6,900	6,900	1,083	10,317	11,400	65.22%	11,400	0.00%
Council - Postage	-	350	350	-	350	350	0.00%	350	0.00%
Council - Telephone	3,913	7,752	7,752	1,436	6,316	7,752	0.00%	8,142	5.03%
Council - Rentals	1,188	6,500	6,500	-	6,500	6,500	0.00%	6,500	0.00%
Council - Maint. of Property & Equip.	394	11,750	11,750	-	11,750	11,750	0.00%	11,750	0.00%
Council - Contractual Services	34,180	51,223	51,223	9,553	36,945	46,498	-9.22%	48,626	4.58%
Council - Professional Services	17,376	148,135	148,135	4,937	88,613	93,550	-36.85%	86,120	-7.94%
Council - Employee Liability	5,863	6,200	6,200	1,971	4,029	6,000	-3.23%	7,200	20.00%
Council - General Liability	6,736	7,100	7,100	2,270	4,530	6,800	-4.23%	8,160	20.00%
TOTAL OPERATING SERVICES	74,270	251,100	251,100	23,496	172,324	195,820		195,533	
MATERIALS & SUPPLIES:									
Council - Office & Communications Equip.	10,330	20,000	20,000	5,522	14,478	20,000	0.00%	25,000	25.00%
Council - Office Supplies	10,864	21,300	21,300	7,211	14,089	21,300	0.00%	21,300	0.00%
Council - Food & Clothing	7,603	19,700	19,700	3,328	18,372	21,700	10.15%	21,700	0.00%
Council - Maint. of Bldgs. & Grounds	726	1,555	1,555	435	1,120	1,555	0.00%	1,755	12.86%
Council - Tools & Equipment	-	1,000	1,000	-	1,000	1,000	0.00%	1,000	0.00%
TOTAL MATERIALS & SUPPLIES	29,523	63,555	63,555	16,496	49,059	65,555		70,755	

CONTINUED

COUNCIL

ACCOUNT NUMBER: 001-400110

Description	2014	2015					2016		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 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:									
Council - Training & Travel	4,379	20,500	20,500	4,473	8,027	12,500	-39.02%	20,500	64.00%
Council - Official Fees	450	1,000	1,000	490	510	1,000	0.00%	1,000	0.00%
TOTAL OTHER CHARGES	4,829	21,500	21,500	4,963	8,537	13,500		21,500	
CAPITAL OUTLAY:									
Council - Office Equipment	9,194	17,000	17,000	-	17,000	17,000	0.00%	42,000	147.06%
TOTAL CAPITAL OUTLAY	9,194	17,000	17,000	-	17,000	17,000		42,000	
TOTAL EXPENDITURES	932,097	1,194,155	1,194,155	443,711	701,979	1,145,690		1,226,338	

COUNCIL

ACCOUNT NUMBER: 001-400110

NARRATIVE EXPLANATION OF CAPITAL OUTLAY
FOR REQUESTED YEAR 2016

2014
Prior Year
Actual

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

Grand Total Requested:

\$ 42,000

COUNCIL - DISTRICT I

ACCOUNT NUMBER: 001-400111

Description	2014	2015					2016		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 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	10,582	10,545	10,545	4,946	5,599	10,545	0.00%	11,595	9.96%
Dist I - FICA	-	-	-	-	-	-	0.00%	720	100.00%
Dist I - Life/Health Insurance	31	35	35	15	20	35	0.00%	18,820	53671.43%
Dist I - Medicare	153	160	160	72	88	160	0.00%	170	6.25%
Dist I - Deferred Compensation	1,212	1,325	1,325	592	678	1,270	-4.15%	-	-100.00%
Dist I - Dental Insurance	-	-	-	-	-	-	0.00%	120	100.00%
Dist I - OPEB Contribution	290	265	265	132	143	275	3.77%	300	9.09%
Dist I - Miscellaneous	-	90	90	-	90	90	0.00%	90	0.00%
TOTAL PERSONAL SERVICES	12,268	12,420	12,420	5,757	6,618	12,375		31,815	
OPERATING SERVICES:									
Dist I - Ads, Dues & Subscriptions	87	400	400	227	173	400	0.00%	400	0.00%
Dist I - Printing	77	750	750	206	544	750	0.00%	3,150	320.00%
Dist I - Postage	289	1,400	1,400	696	704	1,400	0.00%	5,700	307.14%
Dist I - Telephone	653	2,897	2,897	845	2,052	2,897	0.00%	3,045	5.11%
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	2,392	3,314	3,314	651	2,663	3,314	0.00%	3,480	5.01%
Dist I - Professional Services	-	2,000	2,000	-	2,000	2,000	0.00%	2,000	0.00%
Dist I - Employee Liability	199	220	220	67	138	205	-6.82%	250	21.95%
Dist I - General Liability	228	250	250	77	158	235	-6.00%	285	21.28%
TOTAL OPERATING SERVICES	3,925	12,731	12,731	2,769	9,932	12,701		19,810	
MATERIALS & SUPPLIES:									
Dist I - Office & Communications Equip.	-	3,450	3,450	-	3,450	3,450	0.00%	9,800	184.06%
Dist I - Office Supplies	171	1,550	1,550	12	1,538	1,550	0.00%	2,000	29.03%
Dist I - Food & Clothing	23	700	700	-	700	700	0.00%	700	0.00%
TOTAL MATERIALS & SUPPLIES	194	5,700	5,700	12	5,688	5,700		12,500	
OTHER CHARGES:									
Dist I - Training & Travel	5,914	11,950	11,950	5,277	6,673	11,950	0.00%	12,950	8.37%
TOTAL OTHER CHARGES	5,914	11,950	11,950	5,277	6,673	11,950		12,950	
TOTAL EXPENDITURES	22,301	42,801	42,801	13,815	28,911	42,726		77,075	

COUNCIL - DISTRICT II

ACCOUNT NUMBER: 001-400112

Description	2014	2015					2016		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 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	10,582	10,545	10,545	4,946	5,599	10,545	0.00%	11,595	9.96%
Dist II - FICA	-	-	-	-	-	-	0.00%	720	100.00%
Dist II - Health/Life Insurance	5,076	5,700	5,700	2,610	3,090	5,700	0.00%	18,820	230.18%
Dist II - Medicare	150	160	160	70	90	160	0.00%	170	6.25%
Dist II - Deferred Compensation	656	700	700	307	393	700	0.00%	-	-100.00%
Dist II - Dental Insurance	120	120	120	60	60	120	0.00%	120	0.00%
Dist II - OPEB Contribution	290	265	265	132	143	275	3.77%	300	9.09%
Dist II - Miscellaneous	-	90	90	-	90	90	0.00%	90	0.00%
TOTAL PERSONAL SERVICES	16,874	17,580	17,580	8,125	9,465	17,590		31,815	
OPERATING SERVICES:									
Dist II - Ads, Dues & Subscriptions	17	200	200	30	170	200	0.00%	400	100.00%
Dist II - Printing	-	750	750	-	750	750	0.00%	3,150	320.00%
Dist II - Postage	-	1,600	1,600	-	1,600	1,600	0.00%	5,700	256.25%
Dist II - Telephone	-	2,897	2,897	637	2,260	2,897	0.00%	3,045	5.11%
Dist II - Rentals	-	-	-	-	-	-	0.00%	700	100.00%
Dist II - Maint. of Property & Equip.	-	800	800	-	800	800	0.00%	800	0.00%
Dist II - Contractual Services	2,973	3,314	3,314	818	2,496	3,314	0.00%	3,480	5.01%
Dist II - Professional Services	-	2,000	2,000	-	2,000	2,000	0.00%	2,000	0.00%
Dist II - Employee Liability	258	280	280	94	161	255	-8.93%	310	21.57%
Dist II - General Liability	296	325	325	108	182	290	-10.77%	350	20.69%
TOTAL OPERATING SERVICES	3,544	12,166	12,166	1,687	10,419	12,106		19,935	
MATERIALS & SUPPLIES:									
Dist II - Office & Communications Equip.	1,537	4,800	4,800	-	4,800	4,800	0.00%	9,800	104.17%
Dist II - Office Supplies	-	1,725	1,725	-	1,725	1,725	0.00%	2,000	15.94%
Dist II - Food & Clothing	-	700	700	-	700	700	0.00%	700	0.00%
TOTAL MATERIALS & SUPPLIES	1,537	7,225	7,225	-	7,225	7,225		12,500	
OTHER CHARGES:									
Dist II - Training & Travel	2,354	12,950	12,950	737	12,213	12,950	0.00%	12,950	0.00%
TOTAL OTHER CHARGES	2,354	12,950	12,950	737	12,213	12,950		12,950	
TOTAL EXPENDITURES	24,309	49,921	49,921	10,549	39,322	49,871		77,200	

COUNCIL - DISTRICT III

ACCOUNT NUMBER: 001-400113

Description	2014	2015					2016		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 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	10,582	10,545	10,545	4,946	5,599	10,545	0.00%	11,595	9.96%
Dist III - FICA	-	-	-	-	-	-	0.00%	720	100.00%
Dist III - Health/Life Insurance	31	35	35	15	20	35	0.00%	18,820	53671.43%
Dist III - Medicare	145	160	160	67	93	160	0.00%	170	6.25%
Dist III - Deferred Compensation	656	700	700	307	393	700	0.00%	-	-100.00%
Dist III - Dental Insurance	-	-	-	-	-	-	0.00%	120	100.00%
Dist III - OPEB Contribution	290	265	265	132	143	275	3.77%	300	9.09%
Dist III - Miscellaneous	-	90	90	-	90	90	0.00%	90	0.00%
TOTAL PERSONAL SERVICES	11,704	11,795	11,795	5,467	6,338	11,805		31,815	
OPERATING SERVICES:									
Dist III - Ads, Dues & Subscriptions	27	150	150	55	95	150	0.00%	400	166.67%
Dist III - Printing	44	2,600	2,600	88	2,512	2,600	0.00%	3,150	21.15%
Dist III - Postage	-	4,450	4,450	-	4,450	4,450	0.00%	5,700	28.09%
Dist III - Telephone	531	2,897	2,897	770	2,127	2,897	0.00%	3,045	5.11%
Dist III - Rentals	-	255	255	-	255	255	0.00%	700	174.51%
Dist III - Maint. of Property & Equip.	-	800	800	-	800	800	0.00%	800	0.00%
Dist III - Contractual Services	2,666	3,314	3,314	1,075	2,239	3,314	0.00%	3,480	5.01%
Dist III - Professional Services	340	2,000	2,000	-	2,000	2,000	0.00%	2,000	0.00%
Dist III - Employee Liability	225	250	250	79	161	240	-4.00%	290	20.83%
Dist III - General Liability	258	280	280	91	184	275	-1.79%	330	20.00%
TOTAL OPERATING SERVICES	4,091	16,996	16,996	2,158	14,823	16,981		19,895	
MATERIALS & SUPPLIES:									
Dist III - Office & Communications Equip.	-	7,300	7,300	-	7,300	7,300	0.00%	9,800	34.25%
Dist III - Office Supplies	744	1,725	1,725	89	1,636	1,725	0.00%	2,000	15.94%
Dist III - Food & Clothing	-	700	700	-	700	700	0.00%	700	0.00%
TOTAL MATERIALS & SUPPLIES	744	9,725	9,725	89	9,636	9,725		12,500	
OTHER CHARGES:									
Dist III - Training & Travel	2,219	11,200	11,200	1,294	9,906	11,200	0.00%	12,950	15.63%
TOTAL OTHER CHARGES	2,219	11,200	11,200	1,294	9,906	11,200		12,950	
TOTAL EXPENDITURES	18,758	49,716	49,716	9,008	40,703	49,711		77,160	

COUNCIL - DISTRICT IV

ACCOUNT NUMBER: 001-400114

Description	2014	2015					2016		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 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	10,582	10,545	10,545	4,946	5,599	10,545	0.00%	11,595	9.96%
Dist IV - FICA	646	700	700	301	399	700	0.00%	720	2.86%
Dist IV - Health/Life Insurance	5,076	5,700	5,700	2,610	3,090	5,700	0.00%	18,820	230.18%
Dist IV - Medicare	151	160	160	70	90	160	0.00%	170	6.25%
Dist IV - Dental Insurance	120	120	120	60	60	120	0.00%	120	0.00%
Dist IV - OPEB Contribution	290	265	265	132	143	275	3.77%	300	9.09%
Dist IV - Miscellaneous	-	90	90	-	90	90	0.00%	90	0.00%
TOTAL PERSONAL SERVICES	16,865	17,580	17,580	8,119	9,471	17,590		31,815	
OPERATING SERVICES:									
Dist IV - Ads, Dues & Subscriptions	22	400	400	30	370	400	0.00%	400	0.00%
Dist IV - Printing	550	3,150	3,150	-	3,150	3,150	0.00%	3,150	0.00%
Dist IV - Postage	1,239	5,700	5,700	-	5,700	5,700	0.00%	5,700	0.00%
Dist IV - Telephone	1,100	2,897	2,897	1,043	1,854	2,897	0.00%	3,045	5.11%
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	2,626	3,314	3,314	875	2,439	3,314	0.00%	3,480	5.01%
Dist IV - Professional Services	-	2,000	2,000	-	2,000	2,000	0.00%	2,000	0.00%
Dist IV - Employee Liability	281	300	300	96	194	290	-3.33%	350	20.69%
Dist IV - General Liability	323	350	350	110	220	330	-5.71%	400	21.21%
TOTAL OPERATING SERVICES	6,141	19,611	19,611	2,154	17,427	19,581		20,025	
MATERIALS & SUPPLIES:									
Dist IV - Office & Communications Equip.	-	7,300	7,300	-	7,300	7,300	0.00%	9,800	34.25%
Dist IV - Office Supplies	441	1,725	1,725	110	1,615	1,725	0.00%	2,000	15.94%
Dist IV - Food & Clothing	-	700	700	-	700	700	0.00%	700	0.00%
TOTAL MATERIALS & SUPPLIES	441	9,725	9,725	110	9,615	9,725		12,500	
OTHER CHARGES:									
Dist IV - Training & Travel	1,188	12,950	12,950	4,143	8,807	12,950	0.00%	12,950	0.00%
TOTAL OTHER CHARGES	1,188	12,950	12,950	4,143	8,807	12,950		12,950	
TOTAL EXPENDITURES	24,635	59,866	59,866	14,526	45,320	59,846		77,290	

COUNCIL - DISTRICT V

ACCOUNT NUMBER: 001-400115

Description	2014	2015					2016		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 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	10,582	10,545	10,545	4,946	5,599	10,545	0.00%	11,595	9.96%
Dist V - FICA	557	700	700	259	341	600	-14.29%	720	20.00%
Dist V - Health/Life Insurance	13,445	15,100	15,100	6,907	7,893	14,800	-1.99%	18,820	27.16%
Dist V - Medicare	130	160	160	61	89	150	-6.25%	170	13.33%
Dist V - Dental Insurance	-	-	-	10	60	70	100.00%	120	71.43%
Dist V - OPEB Contribution	290	265	265	132	143	275	3.77%	300	9.09%
Dist V - Miscellaneous	-	-	-	-	-	-	0.00%	90	100.00%
TOTAL PERSONAL SERVICES	25,004	26,770	26,770	12,315	14,125	26,440		31,815	
OPERATING SERVICES:									
Dist V - Ads, Dues & Subscriptions	439	500	500	30	470	500	0.00%	400	-20.00%
Dist V - Printing	334	1,650	1,650	44	1,606	1,650	0.00%	3,150	90.91%
Dist V - Postage	1,125	4,200	4,200	-	4,200	4,200	0.00%	5,700	35.71%
Dist V - Telephone	1,200	2,896	2,896	600	2,296	2,896	0.00%	3,045	5.15%
Dist V - Rentals	-	-	-	-	-	-	0.00%	700	100.00%
Dist V - Maint. of Property & Equip.	-	800	800	-	800	800	0.00%	800	0.00%
Dist V - Contractual Services	2,805	3,314	3,314	1,419	1,895	3,314	0.00%	3,480	5.01%
Dist V - Professional Services	-	2,000	2,000	-	2,000	2,000	0.00%	2,000	0.00%
Dist V - Employee Liability	293	325	325	100	210	310	-4.62%	375	20.97%
Dist V - General Liability	336	370	370	115	235	350	-5.41%	420	20.00%
TOTAL OPERATING SERVICES	6,532	16,055	16,055	2,308	13,712	16,020		20,070	
MATERIALS & SUPPLIES:									
Dist V - Office & Communications Equip.	1,187	6,200	6,200	-	6,200	6,200	0.00%	9,800	58.06%
Dist V - Office Supplies	154	1,000	1,000	94	906	1,000	0.00%	2,000	100.00%
Dist V - Food & Clothing	-	700	700	-	700	700	0.00%	700	0.00%
TOTAL MATERIALS & SUPPLIES	1,341	7,900	7,900	94	7,806	7,900		12,500	
OTHER CHARGES:									
Dist V - Training & Travel	2,948	13,950	13,950	1,404	12,546	13,950	0.00%	12,950	-7.17%
TOTAL OTHER CHARGES	2,948	13,950	13,950	1,404	12,546	13,950		12,950	
TOTAL EXPENDITURES	35,825	64,675	64,675	16,121	48,189	64,310		77,335	

COUNCIL - DISTRICT VI

ACCOUNT NUMBER: 001-400116

Description	2014	2015					2016		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 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	10,582	10,545	10,545	4,946	5,599	10,545	0.00%	11,595	9.96%
Dist VI - FICA	656	700	700	307	393	700	0.00%	720	2.86%
Dist VI - Life/Health Insurance	31	35	35	15	20	35	0.00%	18,820	53671.43%
Dist VI - Medicare	153	160	160	72	88	160	0.00%	170	6.25%
Dist VI - Dental Insurance	-	-	-	-	-	-	0.00%	120	100.00%
Dist VI - OPEB Contribution	290	265	265	132	143	275	3.77%	300	9.09%
Dist VI - Miscellaneous	-	90	90	-	90	90	0.00%	90	0.00%
TOTAL PERSONAL SERVICES	11,712	11,795	11,795	5,472	6,333	11,805		31,815	
OPERATING SERVICES:									
Dist VI - Ads, Dues & Subscriptions	280	400	400	253	147	400	0.00%	400	0.00%
Dist VI - Printing	-	1,650	1,650	-	1,650	1,650	0.00%	3,150	90.91%
Dist VI - Postage	-	1,600	1,600	-	1,600	1,600	0.00%	5,700	256.25%
Dist VI - Telephone	1,200	2,896	2,896	1,069	1,827	2,896	0.00%	3,045	5.15%
Dist VI - Rentals	-	-	-	-	-	-	0.00%	700	100.00%
Dist VI - Maint. of Property & Equip.	-	800	800	-	800	800	0.00%	800	0.00%
Dist VI - Contractual Services	2,240	3,314	3,314	651	2,663	3,314	0.00%	3,480	5.01%
Dist VI - Professional Services	-	2,000	2,000	-	2,000	2,000	0.00%	2,000	0.00%
Dist VI - Employee Liability	198	220	220	67	153	220	0.00%	265	20.45%
Dist VI - General Liability	227	250	250	77	173	250	0.00%	300	20.00%
TOTAL OPERATING SERVICES	4,145	13,130	13,130	2,117	11,013	13,130		19,840	
MATERIALS & SUPPLIES:									
Dist VI - Office & Communications Equip.	-	3,800	3,800	-	3,800	3,800	0.00%	9,800	157.89%
Dist VI - Office Supplies	27	1,050	1,050	113	937	1,050	0.00%	2,000	90.48%
Dist VI - Food & Clothing	-	700	700	-	700	700	0.00%	700	0.00%
TOTAL MATERIALS & SUPPLIES	27	5,550	5,550	113	5,437	5,550		12,500	
OTHER CHARGES:									
Dist VI - Training & Travel	2,477	12,950	12,950	501	12,449	12,950	0.00%	12,950	0.00%
TOTAL OTHER CHARGES	2,477	12,950	12,950	501	12,449	12,950		12,950	
TOTAL EXPENDITURES	18,361	43,425	43,425	8,203	35,232	43,435		77,105	

COUNCIL - DISTRICT VII

ACCOUNT NUMBER: 001-400117

Description	2014	2015					2016		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 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	10,582	10,545	10,545	4,946	5,599	10,545	0.00%	11,595	9.96%
Dist VII - FICA	656	700	700	307	393	700	0.00%	720	2.86%
Dist VII - Life/Health Insurance	-	-	-	-	-	-	0.00%	18,820	100.00%
Dist VII - Medicare	153	160	160	72	88	160	0.00%	170	6.25%
Dist VII - Dental Insurance	-	-	-	-	-	-	0.00%	120	100.00%
Dist VII - OPEB Contribution	290	265	265	132	143	275	3.77%	300	9.09%
Dist VII - Miscellaneous	-	90	90	-	90	90	0.00%	90	0.00%
TOTAL PERSONAL SERVICES	11,681	11,760	11,760	5,457	6,313	11,770		31,815	
OPERATING SERVICES:									
Dist VII - Ads, Dues & Subscriptions	322	400	400	172	228	400	0.00%	400	0.00%
Dist VII - Printing	44	2,975	2,975	-	2,975	2,975	0.00%	3,150	5.88%
Dist VII - Postage	-	3,475	3,475	-	3,475	3,475	0.00%	5,700	64.03%
Dist VII - Telephone	540	2,897	2,897	908	1,989	2,897	0.00%	3,045	5.11%
Dist VII - Rentals	-	-	-	-	-	-	0.00%	700	100.00%
Dist VII - Maint. of Property & Equip.	49	800	800	-	800	800	0.00%	800	0.00%
Dist VII - Contractual Services	2,475	3,314	3,314	881	2,433	3,314	0.00%	3,480	5.01%
Dist VII - Professional Services	-	2,000	2,000	-	2,000	2,000	0.00%	2,000	0.00%
Dist VII - Employee Liability	210	225	225	73	152	225	0.00%	270	20.00%
Dist VII - General Liability	241	260	260	84	176	260	0.00%	315	21.15%
TOTAL OPERATING SERVICES	3,881	16,346	16,346	2,118	14,228	16,346		19,860	
MATERIALS & SUPPLIES:									
Dist VII - Office & Communications Equip.	-	4,000	4,000	-	4,000	4,000	0.00%	9,800	145.00%
Dist VII - Office Supplies	194	500	500	-	500	500	0.00%	2,000	300.00%
Dist VII - Food & Clothing	-	400	400	25	375	400	0.00%	700	75.00%
TOTAL MATERIALS & SUPPLIES	194	4,900	4,900	25	4,875	4,900		12,500	
OTHER CHARGES:									
Dist VII - Training & Travel	5,366	13,950	13,950	3,564	10,386	13,950	0.00%	12,950	-7.17%
TOTAL OTHER CHARGES	5,366	13,950	13,950	3,564	10,386	13,950		12,950	
TOTAL EXPENDITURES	21,122	46,956	46,956	11,164	35,802	46,966		77,125	

COUNCIL - DIVISION A

ACCOUNT NUMBER: 001-400118

Description	2014	2015					2016		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 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	14,110	14,055	14,055	6,595	7,460	14,055	0.00%	15,461	10.00%
Div A - FICA	875	900	900	409	491	900	0.00%	960	6.67%
Div A - Life/Health Insurance	31	-	-	15	20	35	100.00%	18,820	53671.43%
Div A - Medicare	205	210	210	96	114	210	0.00%	225	7.14%
Div A - Dental Insurance	-	-	-	-	-	-	0.00%	120	100.00%
Div A - OPEB Contribution	387	355	355	176	189	365	2.82%	400	9.59%
Div A - Miscellaneous	-	90	90	-	90	90	0.00%	90	0.00%
TOTAL PERSONAL SERVICES	15,608	15,610	15,610	7,291	8,364	15,655		36,076	
OPERATING SERVICES:									
Div A - Ads, Dues & Subscriptions	227	400	400	233	167	400	0.00%	400	0.00%
Div A - Printing	44	3,750	3,750	44	3,706	3,750	0.00%	3,150	-16.00%
Div A - Postage	110	4,200	4,200	-	4,200	4,200	0.00%	5,700	35.71%
Div A - Telephone	1,200	2,897	2,897	1,043	1,854	2,897	0.00%	3,045	5.11%
Div A - Rentals	-	-	-	-	-	-	0.00%	700	100.00%
Div A - Maint. of Property & Equip.	2,647	800	800	-	800	800	0.00%	800	0.00%
Div A - Contractual Services	-	3,314	3,314	637	2,677	3,314	0.00%	3,480	5.01%
Div A - Professional Services	-	2,000	2,000	-	2,000	2,000	0.00%	2,000	0.00%
Div A - Employee Liability	232	250	250	82	168	250	0.00%	300	20.00%
Div A - General Liability	267	300	300	95	205	300	0.00%	360	20.00%
TOTAL OPERATING SERVICES	4,727	17,911	17,911	2,134	15,777	17,911		19,935	
MATERIALS & SUPPLIES:									
Div A - Office & Communications Equip.	118	5,300	5,300	-	5,300	5,300	0.00%	9,800	84.91%
Div A - Office Supplies	414	1,175	1,175	44	1,131	1,175	0.00%	2,000	70.21%
Div A - Food & Clothing	-	700	700	50	650	700	0.00%	700	0.00%
TOTAL MATERIALS & SUPPLIES	532	7,175	7,175	94	7,081	7,175		12,500	
OTHER CHARGES:									
Div A - Training & Travel	3,015	10,950	10,950	1,662	9,288	10,950	0.00%	12,950	18.26%
TOTAL OTHER CHARGES	3,015	10,950	10,950	1,662	9,288	10,950		12,950	
TOTAL EXPENDITURES	23,882	51,646	51,646	11,181	40,510	51,691		81,461	

COUNCIL - DIVISION B

ACCOUNT NUMBER: 001-400119

Description	2014	2015					2016		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 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	14,164	14,055	14,055	6,595	7,460	14,055	0.00%	15,461	10.00%
Div B - FICA	849	900	900	388	512	900	0.00%	960	6.67%
Div B - Life/Health Insurance	2,960	5,700	5,700	2,610	3,090	5,700	0.00%	18,820	230.18%
Div B - Medicare	199	210	210	91	119	210	0.00%	225	7.14%
Div B - Dental Insurance	-	-	-	-	-	-	0.00%	120	100.00%
Div B - OPEB Contribution	388	355	355	176	189	365	2.82%	400	9.59%
Div B - Miscellaneous	-	90	90	-	90	90	0.00%	90	0.00%
TOTAL PERSONAL SERVICES	18,560	21,310	21,310	9,860	11,460	21,320		36,076	
OPERATING SERVICES:									
Div B - Ads, Dues & Subscriptions	372	400	400	193	207	400	0.00%	400	0.00%
Div B - Printing	132	750	750	-	750	750	0.00%	3,150	320.00%
Div B - Postage	57	3,400	3,400	-	3,400	3,400	0.00%	5,700	67.65%
Div B - Telephone	698	2,897	2,897	812	2,085	2,897	0.00%	3,045	5.11%
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	3,618	3,314	3,314	939	2,375	3,314	0.00%	3,480	5.01%
Div B - Professional Services	-	2,000	2,000	-	2,000	2,000	0.00%	2,000	0.00%
Div B - Employee Liability	238	260	260	81	209	290	11.54%	350	20.69%
Div B - General Liability	273	300	300	94	231	325	8.33%	390	20.00%
TOTAL OPERATING SERVICES	5,388	14,821	14,821	2,119	12,757	14,876		20,015	
MATERIALS & SUPPLIES:									
Div B - Office & Communications Equip.	2,026	8,300	8,300	1,951	6,349	8,300	0.00%	9,800	18.07%
Div B - Office Supplies	617	1,725	1,725	-	1,725	1,725	0.00%	2,000	15.94%
Div B - Food & Clothing	-	700	700	-	700	700	0.00%	700	0.00%
TOTAL MATERIALS & SUPPLIES	2,643	10,725	10,725	1,951	8,774	10,725		12,500	
OTHER CHARGES:									
Div B - Training & Travel	6,258	16,950	16,950	7,480	9,470	16,950	0.00%	12,950	-23.60%
TOTAL OTHER CHARGES	6,258	16,950	16,950	7,480	9,470	16,950		12,950	
TOTAL EXPENDITURES	32,849	63,806	63,806	21,410	42,461	63,871		81,541	

ORDINANCE & PROCEEDINGS

ACCOUNT NUMBER: 001-400130

Description	2014		2015				2016		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 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	23,730	30,000	30,000	10,820	20,180	31,000	3.33%	36,000	16.13%
TOTAL OPERATING SERVICES	23,730	30,000	30,000	10,820	20,180	31,000		36,000	
TOTAL EXPENDITURES	23,730	30,000	30,000	10,820	20,180	31,000		36,000	

PUBLIC INFORMATION

ACCOUNT NUMBER: 001-400140

Description	2014	2015					2016		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 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	88,699	90,700	90,700	45,131	51,869	97,000	6.95%	102,000	5.15%
Public Info - Retirement	14,148	13,150	13,150	6,544	7,556	14,100	7.22%	13,500	-4.26%
Public Info - Health/Life Insurance	18,500	20,800	20,800	9,450	10,550	20,000	-3.85%	25,100	25.50%
Public Info - Workers Comp.	513	550	550	235	275	510	-7.27%	550	7.84%
Public Info - Unemployment Comp.	109	120	120	28	37	65	-45.83%	70	7.69%
Public Info - Medicare	1,231	1,350	1,350	629	721	1,350	0.00%	1,500	11.11%
Public Info - Disability	330	330	330	173	177	350	6.06%	400	14.29%
Public Info - Dental Insurance	240	240	240	120	120	240	0.00%	240	0.00%
Public Info - OPEB Contribution	2,422	2,270	2,270	1,202	1,298	2,500	10.13%	2,600	4.00%
Public Info - Miscellaneous	45	160	160	-	160	160	0.00%	160	0.00%
TOTAL PERSONAL SERVICES	126,237	129,670	129,670	63,512	72,763	136,275		146,120	
OPERATING SERVICES:									
Public Info - Ads, Dues & Subscriptions	5,979	15,165	15,165	14,402	763	15,165	0.00%	26,000	71.45%
Public Info - Printing	11,191	47,960	47,960	4,032	43,928	47,960	0.00%	32,960	-31.28%
Public Info - Postage	3,916	20,000	20,000	4,555	15,445	20,000	0.00%	15,000	-25.00%
Public Info - Telephone	1,535	2,500	2,500	960	1,540	2,500	0.00%	2,500	0.00%
Public Info - Rentals	1,328	5,000	5,000	-	5,000	5,000	0.00%	6,000	20.00%
Public Info - Maint. of Prop. & Equip.	4,038	27,450	27,450	250	27,200	27,450	0.00%	23,000	-16.21%
Public Info - Contractual Services	27,008	11,000	11,000	3,840	7,160	11,000	0.00%	19,400	76.36%
Public Info - Professional Services	60,722	65,000	65,000	42,808	22,192	65,000	0.00%	63,700	-2.00%
Public Info - Automobile Insurance	1,208	1,300	1,300	402	48	450	0.00%	-	-100.00%
Public Info - Employee Liability	1,512	1,600	1,600	542	1,158	1,700	6.25%	2,040	20.00%
Public Info - General Liability	1,737	1,850	1,850	624	1,296	1,920	3.78%	2,320	20.83%
TOTAL OPERATING SERVICES	120,174	198,825	198,825	72,415	125,730	198,145		192,920	
MATERIALS & SUPPLIES:									
Public Info - Office & Comm. Equipment	8,554	17,500	17,500	3,408	14,092	17,500	0.00%	6,500	-62.86%
Public Info - Office Supplies	1,652	2,500	2,500	555	1,945	2,500	0.00%	2,500	0.00%
Public Info - Food & Clothing	655	900	900	288	612	900	0.00%	900	0.00%
Public Info - Maint of Bldgs & Grounds	-	500	500	44	456	500	0.00%	500	0.00%
Public Info - Vehicle Supplies	204	700	700	48	652	700	0.00%	700	0.00%
TOTAL MATERIALS & SUPPLIES	11,065	22,100	22,100	4,343	17,757	22,100		11,100	

CONTINUED

PUBLIC INFORMATION

ACCOUNT NUMBER: 001-400140

Description	2014		2015				2016		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 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	1,332	6,000	6,000	197	5,803	6,000	0.00%	6,000	0.00%
TOTAL OTHER CHARGES	1,332	6,000	6,000	197	5,803	6,000		6,000	
INTERGOVERNMENTAL:									
Public Info - Grants	500	-	-	-	-	-	0.00%	-	0.00%
TOTAL INTERGOVERNMENTAL	500	-	-	-	-	-		-	
TOTAL EXPENDITURES	259,308	356,595	356,595	140,467	222,053	362,520		356,140	

POLICE JURY ASSOCIATION

ACCOUNT NUMBER: 001-400150

Description	<u>2014</u>	<u>2015</u>					<u>2016</u>		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:									
OPERATING SERVICES:									
Police Jury - Ads, Dues & Subscriptions	40,186	42,000	42,000	26,093	15,907	42,000	0.00%	42,000	0.00%
TOTAL OPERATING SERVICES	40,186	42,000	42,000	26,093	15,907	42,000		42,000	
TOTAL EXPENDITURES	40,186	42,000	42,000	26,093	15,907	42,000		42,000	

DISTRICT COURT

ACCOUNT NUMBER: 001-400205

Description	2014	2015					2016		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 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	272,141	280,500	280,500	111,036	148,964	260,000	-7.31%	313,000	20.38%
Dist Crt - Miscellaneous	-	-	-	115	85	200	100.00%	-	-100.00%
TOTAL PERSONAL SERVICES	272,141	280,500	280,500	111,151	149,049	260,200		313,000	
OPERATING SERVICES:									
Dist Crt - Ads, Dues & Subscriptions	5,686	8,000	8,000	566	7,434	8,000	0.00%	16,000	100.00%
Dist Crt - Printing	545	1,500	1,500	131	1,369	1,500	0.00%	1,500	0.00%
Dist Crt - Telephone	144	-	-	-	-	-	0.00%	-	0.00%
Dist Crt - Maint. of Property & Equip.	805	3,000	3,000	385	2,615	3,000	0.00%	3,000	0.00%
Dist Crt - Contractual Services	13,332	80,000	80,000	14,932	65,068	80,000	0.00%	80,000	0.00%
Dist Crt - Professional Services	113,774	15,000	15,000	52,526	(37,526)	15,000	0.00%	15,000	0.00%
Dist Crt - Employee Liability	2,420	2,550	2,550	865	1,685	2,550	0.00%	8,060	216.08%
Dist Crt - General Liability	2,782	2,950	2,950	996	1,854	2,850	-3.39%	3,420	20.00%
TOTAL OPERATING SERVICES	139,488	113,000	113,000	70,401	42,499	112,900		126,980	
MATERIALS & SUPPLIES:									
Dist Crt - Office & Communications Equip.	4,357	4,000	4,000	460	3,540	4,000	0.00%	4,000	0.00%
Dist Crt - Office Supplies	214	1,000	1,000	-	1,000	1,000	0.00%	1,000	0.00%
Dist Crt - Food & Clothing	1,941	5,000	5,000	519	4,481	5,000	0.00%	5,000	0.00%
Dist Crt - Miscellaneous	507	-	-	-	-	-	0.00%	-	0.00%
TOTAL MATERIALS & SUPPLIES	7,019	10,000	10,000	979	9,021	10,000		10,000	
OTHER CHARGES:									
Dist Crt - Juror/Witness Fees	11,705	36,000	36,000	4,190	31,810	36,000	0.00%	36,000	0.00%
Dist Crt - Official Fees	48,708	35,000	35,000	13,621	21,379	35,000	0.00%	30,000	-14.29%
TOTAL OTHER CHARGES	60,413	71,000	71,000	17,811	53,189	71,000		66,000	
CAPITAL OUTLAY:									
Dist Crt - Office Equipment	18,948	-	-	-	-	-	0.00%	-	0.00%
TOTAL CAPITAL OUTLAY	18,948	-	-	-	-	-		-	
INTERGOVERNMENTAL:									
Dist Crt - Court Attendance	11,660	15,000	15,000	-	15,000	15,000	0.00%	15,000	0.00%
TOTAL INTERGOVERNMENTAL	11,660	15,000	15,000	-	15,000	15,000		15,000	
TOTAL EXPENDITURES	509,669	489,500	489,500	200,342	268,758	469,100		530,980	

DISTRICT COURT - DIVISION C

ACCOUNT NUMBER: 001-400206

Description	2014	2015					2016		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 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	86,914	88,300	88,300	41,413	47,187	88,600	0.34%	90,000	1.58%
D/C - Div C - Non-PR Salaries/Benefits	137,095	162,150	162,150	73,283	81,717	155,000	-4.41%	156,000	0.65%
D/C - Div C - Retirement	13,866	13,000	13,000	6,005	6,995	13,000	0.00%	12,000	-7.69%
D/C - Div C - Health/Life Insurance	17,765	20,000	20,000	9,109	10,891	20,000	0.00%	24,500	22.50%
D/C - Div C - Workmens Comp.	503	520	520	215	250	465	-10.58%	500	7.53%
D/C - Div C - Unemployment	107	110	110	26	34	60	-45.45%	60	0.00%
D/C - Div C - Medicare	785	850	850	374	426	800	-5.88%	850	6.25%
D/C - Div C - Dental Insurance	71	100	100	36	39	75	-25.00%	75	0.00%
D/C - Div C - OPEB Contribution	2,380	2,210	2,210	1,103	1,182	2,285	3.39%	2,300	0.66%
TOTAL PERSONAL SERVICES	259,486	287,240	287,240	131,564	148,721	280,285		286,285	
OPERATING SERVICES:									
D/C - Div C - Ads, Dues & Subsc.	967	5,000	5,000	4,525	475	5,000	0.00%	2,000	-60.00%
D/C - Div C - Printing	350	1,000	1,000	-	1,000	1,000	0.00%	1,000	0.00%
D/C - Div C - Telephone	12,516	6,033	6,033	6,197	(164)	6,033	0.00%	6,033	0.00%
D/C - Div C - Rentals	1,476	2,070	2,070	861	1,209	2,070	0.00%	2,070	0.00%
D/C - Div C - Maint. of Prop. & Equip.	639	2,000	2,000	-	2,000	2,000	0.00%	2,000	0.00%
D/C - Div C - Contractual Services	2,159	2,000	2,000	912	1,088	2,000	0.00%	2,000	0.00%
D/C - Div C - Employee Liability	1,553	1,650	1,650	570	1,080	1,650	0.00%	1,980	20.00%
D/C - Div C - General Liability	1,785	1,900	1,900	656	1,194	1,850	-2.63%	2,220	20.00%
TOTAL OPERATING SERVICES	21,445	21,653	21,653	13,721	7,882	21,603		19,303	
MATERIALS & SUPPLIES:									
D/C - Div C - Office & Comm. Equipment	6,220	10,000	10,000	306	9,694	10,000	0.00%	5,000	-50.00%
D/C - Div C - Office Supplies	3,985	3,500	3,500	1,490	2,010	3,500	0.00%	3,500	0.00%
D/C - Div C - Food & Clothing	71	-	-	311	(311)	-	0.00%	-	0.00%
TOTAL MATERIALS & SUPPLIES	10,276	13,500	13,500	2,107	11,393	13,500		8,500	
OTHER CHARGES:									
D/C - Div C - Training & Travel	-	-	-	-	-	-	0.00%	8,000	100.00%
TOTAL OTHER CHARGES	-	-	-	-	-	-		8,000	
TOTAL EXPENDITURES	291,207	322,393	322,393	147,392	167,996	315,388		322,088	

DISTRICT COURT - DIVISION D

ACCOUNT NUMBER: 001-400207

Description	2014	2015					2016		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 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	86,914	88,300	88,300	41,413	47,187	88,600	0.34%	90,000	1.58%
D/C - Div D - Non-PR Salaries/Benefits	106,363	114,000	114,000	53,749	61,251	115,000	0.88%	120,500	4.78%
D/C - Div D - Retirement	13,866	13,000	13,000	6,005	6,995	13,000	0.00%	12,000	-7.69%
D/C - Div D - Health/Life Insurance	4,734	5,500	5,500	2,437	2,813	5,250	-4.55%	6,650	26.67%
D/C - Div D - Workmens Comp.	502	525	525	215	250	465	-11.43%	500	7.53%
D/C - Div D - Unemployment	107	110	110	26	34	60	-45.45%	60	0.00%
D/C - Div D - Medicare	1,258	1,300	1,300	599	686	1,285	-1.15%	1,300	1.17%
D/C - Div D - Dental Insurance	71	100	100	36	39	75	-25.00%	75	0.00%
D/C - Div D - OPEB Contribution	2,380	2,210	2,210	1,103	1,182	2,285	3.39%	2,300	0.66%
TOTAL PERSONAL SERVICES	216,195	225,045	225,045	105,583	120,437	226,020		233,385	
OPERATING SERVICES:									
D/C - Div D - Ads, Dues & Subscriptions	4,367	9,000	9,000	395	8,605	9,000	0.00%	9,000	0.00%
D/C - Div D - Printing	1,495	750	750	-	750	750	0.00%	750	0.00%
D/C - Div D - Telephone	12,516	7,000	7,000	6,197	803	7,000	0.00%	7,000	0.00%
D/C - Div D - Rentals	1,368	1,400	1,400	684	716	1,400	0.00%	1,400	0.00%
D/C - Div D - Maint. of Prop. & Equip.	173	500	500	-	500	500	0.00%	500	0.00%
D/C - Div D - Contractual Services	13,177	33,000	33,000	3,235	29,765	33,000	0.00%	33,000	0.00%
D/C - Div D - Professional Services	75,087	48,220	48,220	17,565	30,655	48,220	0.00%	48,220	0.00%
D/C - Div D - Employee Liability	1,603	1,700	1,700	544	1,106	1,650	-2.94%	1,980	20.00%
D/C - Div D - General Liability	1,842	1,950	1,950	626	1,244	1,870	-4.10%	2,245	20.05%
TOTAL OPERATING SERVICES	111,628	103,520	103,520	29,246	74,144	103,390		104,095	
MATERIALS & SUPPLIES:									
D/C - Div D - Office & Comm. Equipment	6,212	5,000	5,000	2,107	2,893	5,000	0.00%	5,000	0.00%
D/C - Div D - Office Supplies	4,188	3,300	3,300	1,981	1,319	3,300	0.00%	3,300	0.00%
D/C - Div D - Food & Clothing	-	1,000	1,000	-	1,000	1,000	0.00%	1,000	0.00%
D/C - Div D - Maint of Bldg & Grds	5	65	65	92	(27)	65	0.00%	65	0.00%
TOTAL MATERIALS & SUPPLIES	10,405	9,365	9,365	4,180	5,185	9,365		9,365	
OTHER CHARGES:									
D/C - Div D - Training & Travel	4,569	5,000	5,000	375	4,625	5,000	0.00%	5,000	0.00%
D/C - Div D - Official Fees	-	-	-	1,276	(1,276)	-	0.00%	-	0.00%
TOTAL OTHER CHARGES	4,569	5,000	5,000	1,651	3,349	5,000		5,000	

CONTINUED

DISTRICT COURT - DIVISION D

ACCOUNT NUMBER: 001-400207

Description	2014	2015					2016		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 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	6,922	1,078	8,000	0.00%	-	-100.00%
TOTAL CAPITAL OUTLAY	-	8,000	8,000	6,922	1,078	8,000		-	
INTERGOVERNMENTAL:									
D/C - Div D - Grants	-	-	30,000	-	30,000	30,000	0.00%	15,000	-50.00%
TOTAL INTERGOVERNMENTAL	-	-	30,000	-	30,000	30,000		15,000	
TOTAL EXPENDITURES	342,797	350,930	380,930	147,582	234,193	381,775		366,845	

DISTRICT COURT - DIVISION E

ACCOUNT NUMBER: 001-400208

Description	2014	2015					2016		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (As of June 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 E - Salaries	86,914	88,300	88,300	41,352	47,248	88,600	0.34%	90,000	1.58%
D/C - Div E - Non-PR Salaries/Benefits	180,730	158,550	134,550	71,312	63,238	134,550	0.00%	150,500	11.85%
D/C - Div E - Retirement	13,866	13,000	13,000	5,330	7,170	12,500	-3.85%	12,000	-4.00%
D/C - Div E - Health/Life Insurance	17,730	20,000	17,000	7,960	8,040	16,000	-5.88%	18,000	12.50%
D/C - Div E - Workmens Comp.	503	525	525	215	250	465	-11.43%	500	7.53%
D/C - Div E - Unemployment	107	110	110	26	34	60	-45.45%	60	0.00%
D/C - Div E - Medicare	805	850	850	418	682	1,100	29.41%	1,300	18.18%
D/C - Div E - Dental Insurance	71	100	100	30	35	65	-35.00%	75	15.38%
D/C - Div E - OPEB Contribution	2,380	2,210	2,210	1,102	1,183	2,285	3.39%	2,300	0.66%
TOTAL PERSONAL SERVICES	303,106	283,645	256,645	127,745	127,880	255,625		274,735	
OPERATING SERVICES:									
D/C - Div E - Ads, Dues & Subscriptions	9,727	12,100	4,100	2,237	1,863	4,100	0.00%	12,100	195.12%
D/C - Div E - Printing	659	1,000	1,000	804	196	1,000	0.00%	1,000	0.00%
D/C - Div E - Postage	98	300	300	-	300	300	0.00%	300	0.00%
D/C - Div E - Telephone	12,517	9,500	9,500	6,197	3,303	9,500	0.00%	9,500	0.00%
D/C - Div E - Rentals	1,944	2,000	2,000	1,134	866	2,000	0.00%	2,000	0.00%
D/C - Div E - Maint. of Property & Equip.	240	1,000	1,000	-	1,000	1,000	0.00%	1,000	0.00%
D/C - Div E - Contractual Services	3,448	3,500	21,500	3,178	18,322	21,500	0.00%	3,500	-83.72%
D/C - Div E - Professional Services	6,496	7,500	7,500	2,334	5,166	7,500	0.00%	7,500	0.00%
D/C - Div E - Employee Liability	3,356	3,550	3,550	562	1,138	1,700	-52.11%	2,040	20.00%
D/C - Div E - General Liability	1,868	2,000	2,000	648	1,352	2,000	0.00%	2,400	20.00%
TOTAL OPERATING SERVICES	40,353	42,450	52,450	17,094	33,506	50,600		41,340	
MATERIALS & SUPPLIES:									
D/C - Div E - Office & Comm. Equipment	373	4,000	18,000	13,423	4,577	18,000	0.00%	4,000	-77.78%
D/C - Div E - Office Supplies	3,037	4,500	4,500	1,695	2,805	4,500	0.00%	4,500	0.00%
D/C - Div E - Food & Clothing	-	1,200	1,200	772	428	1,200	0.00%	1,200	0.00%
TOTAL MATERIALS & SUPPLIES	3,410	9,700	23,700	15,890	7,810	23,700		9,700	
OTHER CHARGES:									
D/C - Div E - Training & Travel	335	4,000	1,000	-	1,000	1,000	0.00%	4,000	300.00%
D/C - Div E - Official Fees	1,124	2,000	8,000	7,620	380	8,000	0.00%	2,000	-75.00%
TOTAL OTHER CHARGES	1,459	6,000	9,000	7,620	1,380	9,000		6,000	
CAPITAL OUTLAY:									
D/C - Div E - Major Repairs	9,764	-	-	-	-	-	0.00%	-	0.00%
TOTAL CAPITAL OUTLAY	9,764	-	-	-	-	-		-	
TOTAL EXPENDITURES	358,092	341,795	341,795	168,349	170,576	338,925		331,775	

GRAND JURY

ACCOUNT NUMBER: 001-400210

Description	2014	2015					2016		
	Prior Year Actual	Original Budget	Last Adopted 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	754	3,000	3,000	525	2,475	3,000	0.00%	3,000	0.00%
TOTAL MATERIALS & SUPPLIES	754	3,000	3,000	525	2,475	3,000		3,000	
OTHER CHARGES:									
Grand Jury - Juror/Witness Fees	5,910	9,000	9,000	4,860	4,140	9,000	0.00%	9,000	0.00%
Grand Jury - Official Fees	1,054	5,000	5,000	1,083	3,917	5,000	0.00%	5,000	0.00%
TOTAL OTHER CHARGES	6,964	14,000	14,000	5,943	8,057	14,000		14,000	
TOTAL EXPENDITURES	7,718	17,000	17,000	6,468	10,532	17,000		17,000	

DISTRICT ATTORNEY

ACCOUNT NUMBER: 001-400235

Description	2014	2015					2016		
	Prior Year Actual	Original Budget	Last Adopted 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	218,980	223,000	223,000	104,342	119,158	223,500	0.22%	226,000	1.12%
Dist Atty - Non-PR Salaries/Benefits	1,161,334	1,487,100	1,487,100	580,049	907,051	1,487,100	0.00%	1,487,100	0.00%
Dist Atty - Retirement	18,165	16,000	16,000	7,304	4,696	12,000	-25.00%	8,000	-33.33%
Dist Atty - Workers Compensation	622	700	700	264	301	565	-19.29%	600	6.19%
Dist Atty - Unemployment	214	220	220	52	58	110	-50.00%	115	4.55%
Dist Atty - Medicare	3,175	3,300	3,300	1,513	1,737	3,250	-1.52%	3,300	1.54%
TOTAL PERSONAL SERVICES	1,402,490	1,730,320	1,730,320	693,524	1,033,001	1,726,525		1,725,115	
OPERATING SERVICES:									
Dist Atty - Ads, Dues & Subscriptions	61,911	61,000	61,000	17,877	43,123	61,000	0.00%	60,000	-1.64%
Dist Atty - Telephone	61,407	63,000	63,000	28,304	34,196	62,500	-0.79%	59,000	-5.60%
Dist Atty - Rentals	59,213	60,413	60,413	31,947	27,962	59,909	-0.83%	59,909	0.00%
Dist Atty - Contractual Services	7,860	9,300	9,300	3,509	5,085	8,594	100.00%	9,000	4.72%
Dist Atty - Professional Services	30,720	32,000	32,000	15,085	15,118	30,203	-5.62%	30,203	0.00%
Dist Atty - Property Insurance	-	250	250	-	-	-	-100.00%	-	0.00%
Dist Atty - Performance Bond	21,394	22,500	22,500	23,767	233	24,000	6.67%	25,000	4.17%
Dist Atty - Automobile Insurance	7,339	8,000	8,000	3,740	4,260	8,000	0.00%	8,000	0.00%
Dist Atty - Employee Liability	9,905	10,450	10,450	3,370	6,730	10,100	-3.35%	12,120	20.00%
Dist Atty - General Liability	11,381	12,000	12,000	3,880	7,620	11,500	-4.17%	13,800	20.00%
TOTAL OPERATING SERVICES	271,130	278,913	278,913	131,479	144,327	275,806		277,032	
INTERGOVERNMENTAL:									
Dist Atty - Grants - Child Advocacy	35,673	36,784	36,784	18,392	18,392	36,784	0.00%	36,784	0.00%
Dist Atty - Grants - Counseling Svcs	40,600	-	-	-	-	-	0.00%	9,500	100.00%
Dist Atty - Grants - Family Svcs Center	-	30,000	30,000	15,000	15,000	30,000	0.00%	30,000	0.00%
Dist Atty - Grants - JAIBG	-	9,718	9,718	9,718	-	9,718	0.00%	-	-100.00%
TOTAL INTERGOVERNMENTAL	76,273	76,502	76,502	43,110	33,392	76,502		76,284	
TOTAL EXPENDITURES	1,749,893	2,085,735	2,085,735	868,113	1,210,720	2,078,833		2,078,431	

WARD COURTS

ACCOUNT NUMBER: 001-400290

Description	2014	2015					2016		
	Prior Year Actual	Original Budget	Last Adopted 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	105,244	107,200	107,200	47,406	57,294	104,700	-2.33%	119,515	14.15%
Ward Courts - FICA	2,336	2,375	2,375	1,371	1,879	3,250	36.84%	3,710	14.15%
Ward Courts - Retirement	10,734	10,000	10,000	3,739	4,371	8,110	-18.90%	7,800	-3.82%
Ward Courts - Medicare	1,350	1,350	1,350	689	761	1,450	7.41%	1,755	21.03%
TOTAL PERSONAL SERVICES	119,664	120,925	120,925	53,205	64,305	117,510		132,780	
OPERATING SERVICES:									
Ward Courts - Employee Liability	618	670	670	212	458	670	0.00%	810	20.90%
Ward Courts - General Liability	710	750	750	244	506	750	0.00%	900	20.00%
TOTAL OPERATING SERVICES	1,328	1,420	1,420	456	964	1,420		1,710	
OTHER CHARGES:									
Ward Courts - Training & Travel	9,626	12,000	12,000	9,708	292	10,000	-16.67%	12,000	20.00%
TOTAL OTHER CHARGES	9,626	12,000	12,000	9,708	292	10,000		12,000	
TOTAL EXPENDITURES	130,618	134,345	134,345	63,369	65,561	128,930		146,490	

PARISH PRESIDENT

ACCOUNT NUMBER: 001-400310

Description	2014	2015					2016		
	Prior Year Actual	Original Budget	Last Adopted 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	320,201	346,750	346,750	155,565	179,435	335,000	-3.39%	445,000	32.84%
President - FICA	515	1,000	1,000	-	-	-	-100.00%	-	0.00%
President - Retirement	33,826	33,785	33,785	15,661	18,124	33,785	0.00%	68,000	101.27%
President - Life/Health Insurance	42,153	47,515	47,515	21,600	24,400	46,000	-3.19%	83,000	80.43%
President - Workers Compensation	1,274	1,490	1,490	562	648	1,210	-18.79%	1,805	49.17%
President - Unemployment Comp.	271	320	320	67	83	150	-53.13%	215	43.33%
President - Medicare	6,019	6,530	6,530	2,609	2,191	4,800	-26.49%	8,000	66.67%
President - Disability	1,172	1,255	1,255	597	353	950	-24.30%	1,925	102.63%
President - Deferred Compensation	14,963	17,000	17,000	7,249	7,751	15,000	-11.76%	5,000	-66.67%
President - Dental Insurance	1,220	1,350	1,350	638	462	1,100	-18.52%	1,250	13.64%
President - OPEB Contribution	8,519	8,295	8,295	4,144	2,856	7,000	-15.61%	12,000	71.43%
President - Miscellaneous	89	400	400	-	400	400	0.00%	400	0.00%
TOTAL PERSONAL SERVICES	430,222	465,690	465,690	208,692	236,703	445,395		626,595	
OPERATING SERVICES:									
President - Ads, Dues & Subscriptions	4,604	3,500	12,500	10,068	2,432	12,500	0.00%	4,000	-68.00%
President - Printing	380	4,000	12,000	16,052	3,948	20,000	66.67%	10,000	-50.00%
President - Postage	-	-	-	13,963	1,037	15,000	0.00%	500	0.00%
President - Telephone	3,280	3,500	3,500	1,617	1,883	3,500	0.00%	3,500	0.00%
President - Rentals	-	-	1,000	870	130	1,000	0.00%	-	-100.00%
President - Maint. of Property & Equip.	257	1,000	1,000	-	1,000	1,000	0.00%	2,500	150.00%
President - Contractual Services	544	475	475	588	12	600	26.32%	2,500	316.67%
President - Professional Services	27	12,000	2,000	-	2,000	2,000	0.00%	20,000	900.00%
President - Automobile Insurance	3,220	3,400	3,400	1,207	2,543	3,750	10.29%	4,500	20.00%
President - Employee Liability	2,341	2,500	2,500	772	1,778	2,550	2.00%	3,060	20.00%
President - General Liability	2,689	2,850	2,850	889	2,011	2,900	1.75%	3,480	20.00%
TOTAL OPERATING SERVICES	17,342	33,225	41,225	46,026	18,774	64,800		54,040	
MATERIALS & SUPPLIES:									
President - Office & Comm. Equipment	993	4,000	2,000	-	2,000	2,000	0.00%	8,000	300.00%
President - Office Supplies	2,411	5,000	2,500	539	1,961	2,500	0.00%	5,000	100.00%
President - Educational, Rec & Culture	-	4,000	500	-	500	500	100.00%	4,000	700.00%
President - Food & Clothing	2,660	2,500	2,500	1,976	524	2,500	0.00%	3,000	20.00%
President - Maintenance of Bldgs & Grnds	-	-	-	-	-	-	0.00%	500	100.00%
President - Vehicle Supplies	2,497	2,500	2,500	673	1,827	2,500	0.00%	3,000	20.00%
President - Miscellaneous	-	-	-	-	-	-	0.00%	5,000	100.00%
President - Equipment & Vehicle Parts	-	1,000	1,000	-	1,000	1,000	0.00%	2,500	150.00%
TOTAL MATERIALS & SUPPLIES	8,561	19,000	11,000	3,188	7,812	11,000		31,000	

CONTINUED

PARISH PRESIDENT

ACCOUNT NUMBER: 001-400310

Description	2014	2015					2016		
	Prior Year Actual	Original Budget	Last Adopted 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	39,572	25,000	25,000	15,352	9,648	25,000	0.00%	27,500	10.00%
President - Official Fees	45	100	100	34	66	100	0.00%	250	150.00%
TOTAL OTHER CHARGES	39,617	25,100	25,100	15,386	9,714	25,100		27,750	
CAPITAL OUTLAY:									
President - Acquisition of Vehicles	-	-	-	-	-	-	0.00%	70,000	100.00%
President - Office Equipment	-	-	-	-	-	-	0.00%	5,000	100.00%
TOTAL CAPITAL OUTLAY	-	-	-	-	-	-		75,000	
TOTAL EXPENDITURES	495,742	543,015	543,015	273,292	273,003	546,295		814,385	

PARISH PRESIDENT

ACCOUNT NUMBER: 001-400310

**NARRATIVE EXPLANATION OF CAPITAL OUTLAY
FOR REQUESTED YEAR 2016**

CAPITAL OUTLAY:	AMOUNT	DETAILED DESCRIPTION	Sub-total
Acquisition of Vehicles	\$ 70,000	New Vehicle for New Parish President New Vehicle for COO/CAO	\$ 50,000 20,000
Office Equipment	\$ 5,000	Miscellaneous for New Parish President	

Grand Total Requested:

\$ 75,000

REGISTRAR OF VOTERS

ACCOUNT NUMBER: 001-400410

Description	2014	2015					2016		
	Prior Year Actual	Original Budget	Last Adopted 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	51,851	58,000	58,000	24,500	30,500	55,000	-5.17%	58,000	5.45%
Reg of Voters - FICA	183	500	500	75	225	300	-40.00%	500	66.67%
Reg of Voters - Retirement	11,856	13,000	13,000	5,649	6,001	11,650	-10.38%	11,500	-1.29%
Reg of Voters - Life/Health Insurance	18,583	21,000	21,000	9,547	11,453	21,000	0.00%	26,000	23.81%
Reg of Voters - Workers Compensation	300	400	400	127	158	285	-28.75%	300	5.26%
Reg of Voters - Unemployment	64	100	100	15	20	35	-65.00%	40	14.29%
Reg of Voters - Medicare	738	900	900	348	452	800	-11.11%	900	12.50%
Reg of Voters - Dental Insurance	240	300	300	120	120	240	-20.00%	240	0.00%
Reg of Voters - OPEB Contribution	1,339	1,250	1,250	631	669	1,300	4.00%	1,350	3.85%
Reg of Voters - Miscellaneous	89	-	-	-	-	-	0.00%	-	0.00%
TOTAL PERSONAL SERVICES	85,243	95,450	95,450	41,012	49,598	90,610		98,830	
OPERATING SERVICES:									
Reg of Voters - Ads, Dues & Subscriptions	707	2,850	2,850	1,157	1,693	2,850	0.00%	2,250	-21.05%
Reg of Voters - Printing	950	1,000	1,000	-	1,000	1,000	0.00%	1,400	40.00%
Reg of Voters - Postage	6,988	8,000	8,000	(348)	8,348	8,000	0.00%	8,000	0.00%
Reg of Voters - Telephone	1,332	2,000	2,000	341	1,659	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	654	1,000	1,000	182	818	1,000	0.00%	1,000	0.00%
Reg of Voters - Professional Services	-	5,000	5,000	-	5,000	5,000	0.00%	5,000	100.00%
Reg of Voters - Employee Liability	698	750	750	238	687	925	23.33%	1,110	20.00%
Reg of Voters - General Liability	802	850	850	274	751	1,025	20.59%	1,230	20.00%
TOTAL OPERATING SERVICES	12,131	22,450	22,450	1,844	20,956	22,800		22,990	
MATERIALS & SUPPLIES:									
Reg of Voters - Office & Comm. Equip.	2,714	4,950	4,950	-	4,950	4,950	0.00%	4,950	0.00%
Reg of Voters - Office Supplies	1,272	1,800	1,800	586	1,214	1,800	0.00%	2,000	11.11%
TOTAL MATERIALS & SUPPLIES	3,986	6,750	6,750	586	6,164	6,750		6,950	
OTHER CHARGES:									
Reg of Voters - Training & Travel	5,252	8,650	8,650	1,660	6,990	8,650	0.00%	8,650	0.00%
TOTAL OTHER CHARGES	5,252	8,650	8,650	1,660	6,990	8,650		8,650	
TOTAL EXPENDITURES	106,612	133,300	133,300	45,102	83,708	128,810		137,420	

ELECTIONS

ACCOUNT NUMBER: 001-400420

Description	2014		2015				2016		
	Prior Year Actual	Original Budget	Last Adopted 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	379	221	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%
Elections - Professional Services	-	-	-	207	793	1,000	100.00%	1,000	0.00%
TOTAL OPERATING SERVICES	-	3,300	3,300	586	3,714	4,300		4,300	
OTHER CHARGES:									
Elections - Official Fees	78,260	70,000	70,000	36,948	40,052	77,000	10.00%	30,000	-61.04%
TOTAL OTHER CHARGES	78,260	70,000	70,000	36,948	40,052	77,000		30,000	
TOTAL EXPENDITURES	78,260	73,300	73,300	37,534	43,766	81,300		34,300	

FINANCE

ACCOUNT NUMBER: 001-400510

Description	2014	2015					2016		
	Prior Year Actual	Original Budget	Last Adopted 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	695,415	751,000	751,000	334,059	380,941	715,000	-4.79%	757,000	5.87%
Finance - FICA	57	1,400	1,400	-	200	200	-85.71%	1,500	650.00%
Finance - Retirement	110,783	106,000	106,000	48,197	54,803	103,000	-2.83%	96,000	-6.80%
Finance - Life/Health Insurance	106,907	120,000	120,000	60,674	72,326	133,000	10.83%	175,000	31.58%
Finance - Workers Compensation	4,020	4,400	4,400	1,737	1,983	3,720	-15.45%	4,000	7.53%
Finance - Unemployment	856	950	950	209	241	450	-52.63%	500	11.11%
Finance - Medicare	9,862	11,000	11,000	4,726	5,474	10,200	-7.27%	11,000	7.84%
Finance - Disability	2,656	2,700	2,700	1,259	1,291	2,550	-5.56%	2,700	5.88%
Finance - Deferred Compensation	22,280	24,000	24,000	9,930	6,570	16,500	-31.25%	17,000	3.03%
Finance - Dental Insurance	1,320	1,400	1,400	660	660	1,320	-5.71%	1,400	6.06%
Finance - OPEB Contribution	18,998	18,200	18,200	8,913	9,487	18,400	1.10%	19,000	3.26%
Finance - Miscellaneous	319	250	250	89	46	135	-46.00%	250	85.19%
TOTAL PERSONAL SERVICES	973,473	1,041,300	1,041,300	470,453	534,022	1,004,475		1,085,350	
OPERATING SERVICES:									
Finance - Ads, Dues & Subscriptions	4,056	3,735	3,735	1,543	2,302	3,845	2.95%	3,745	-2.60%
Finance - Printing	3,146	3,750	3,750	1,644	1,866	3,510	-6.40%	4,500	28.21%
Finance - Postage	25				-		0.00%		0.00%
Finance - Telephone	1,200	1,200	1,200	600	600	1,200	0.00%	1,200	0.00%
Finance - Maint. of Property & Equipment	129	1,000	1,000	168	832	1,000	0.00%	500	-50.00%
Finance - Contractual Services	-	500	500	-	500	500	0.00%	500	0.00%
Finance - Professional Services	66,977	77,500	77,500	33,296	40,204	73,500	-5.16%	75,500	2.72%
Finance - Employee Liability	11,322	11,900	11,900	3,104	6,596	9,700	-18.49%	11,640	20.00%
Finance - General Liability	12,997	13,650	13,650	3,574	7,426	11,000	-19.41%	13,200	20.00%
TOTAL OPERATING SERVICES	99,852	113,235	113,235	43,929	60,326	104,255		110,785	
MATERIALS & SUPPLIES:									
Finance - Office & Communications Equip.	8,983	12,750	12,750	299	13,201	13,500	5.88%	16,500	22.22%
Finance - Office Supplies	8,998	10,500	10,500	2,816	3,184	6,000	-42.86%	8,000	33.33%
Finance - Food & Clothing	2,119	2,600	2,600	1,279	1,321	2,600	0.00%	2,600	0.00%
Finance - Maint. of Bldgs. & Grounds	2,366	3,050	3,050	1,614	2,136	3,750	22.95%	4,050	8.00%
TOTAL MATERIALS & SUPPLIES	22,466	28,900	28,900	6,008	19,842	25,850		31,150	
OTHER CHARGES:									
Finance - Training & Travel	3,229	7,400	7,400	213	5,737	5,950	-19.59%	7,400	24.37%
Finance - Official Fees	45	100	100	-	100	100	0.00%	100	0.00%
TOTAL OTHER CHARGES	3,274	7,500	7,500	213	5,837	6,050		7,500	
TOTAL EXPENDITURES	1,099,065	1,190,935	1,190,935	520,603	620,027	1,140,630		1,234,785	

PURCHASING

ACCOUNT NUMBER: 001-400530

Description	2014	2015					2016		
	Prior Year Actual	Original Budget	Last Adopted 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	303,595	290,000	290,000	141,004	160,996	302,000	4.14%	312,000	3.31%
Purchasing - Retirement	47,485	42,000	42,000	20,446	23,554	44,000	4.76%	41,600	-5.45%
Purchasing - Life/Health Insurance	54,808	63,000	63,000	28,778	32,722	61,500	-2.38%	78,000	26.83%
Purchasing - Workers Compensation	3,624	3,700	3,700	1,573	1,927	3,500	-5.41%	4,000	14.29%
Purchasing - Unemployment	374	375	375	88	112	200	-46.67%	200	0.00%
Purchasing - Medicare	4,292	4,200	4,200	1,994	2,306	4,300	2.38%	4,600	6.98%
Purchasing - Disability	1,102	1,050	1,050	535	565	1,100	4.76%	1,200	9.09%
Purchasing - Deferred Compensation	20,270	18,000	18,000	10,766	11,234	22,000	22.22%	23,000	4.55%
Purchasing - Dental Insurance	310	400	400	130	180	310	-22.50%	400	29.03%
Purchasing - OPEB Contribution	8,330	7,250	7,250	3,754	4,021	7,775	100.00%	8,000	2.89%
Purchasing - Miscellaneous	-	300	300	-	300	300	0.00%	-	-100.00%
TOTAL PERSONAL SERVICES	444,190	430,275	430,275	209,068	237,917	446,985		473,000	
OPERATING SERVICES:									
Purchasing - Ads, Dues & Subscriptions	3,115	8,489	8,489	2,375	6,114	8,489	0.00%	8,913	4.99%
Purchasing - Printing	556	6,615	6,615	90	6,525	6,615	0.00%	6,946	5.00%
Purchasing - Postage	26	635	635	73	562	635	0.00%	667	5.04%
Purchasing - Telephone	2,686	4,300	4,300	1,433	1,567	3,000	-30.23%	3,600	20.00%
Purchasing - Rentals	360	2,646	2,646	1,821	825	2,646	0.00%	2,778	4.99%
Purchasing - Maint. of Property & Equip.	268	3,475	3,475	256	3,219	3,475	0.00%	3,649	5.01%
Purchasing - Contractual Services	6,957	9,702	9,702	4,625	5,077	9,702	0.00%	10,187	5.00%
Purchasing - Professional Services	-	29,768	29,768	600	29,168	29,768	0.00%	21,256	-28.59%
Purchasing - Automobile Insurance	1,611	1,700	1,700	402	848	1,250	-26.47%	1,500	20.00%
Purchasing - Employee Liability	3,322	3,500	3,500	1,089	1,821	2,910	-16.86%	3,500	20.27%
Purchasing - General Liability	3,817	4,050	4,050	1,254	2,046	3,300	-18.52%	3,960	20.00%
TOTAL OPERATING SERVICES	22,718	74,880	74,880	14,018	57,772	71,790		66,956	
MATERIALS & SUPPLIES:									
Purchasing - Office & Comm. Equipment	5,718	18,743	18,743	84	18,659	18,743	0.00%	19,680	5.00%
Purchasing - Office Supplies	7,187	11,869	11,869	2,158	9,711	11,869	0.00%	12,462	5.00%
Purchasing - Medical/Drugs	131	500	500	-	500	500	0.00%	525	5.00%
Purchasing - Food & Clothing	970	3,197	3,197	1,396	1,801	3,197	0.00%	3,357	5.00%
Purchasing - Vehicle Supplies	4,843	7,718	7,718	1,476	6,242	7,718	0.00%	8,104	5.00%
Purchasing - Miscellaneous	6	278	278	-	278	278	0.00%	292	5.04%
Purchasing - Vehicle & Equipment Parts	1,814	1,499	1,499	1,302	197	1,499	0.00%	1,574	5.00%
Purchasing - Tools & Equipment	-	662	662	-	662	662	0.00%	695	4.98%
TOTAL MATERIALS & SUPPLIES	20,669	44,466	44,466	6,416	38,050	44,466		46,689	

CONTINUED

PURCHASING

ACCOUNT NUMBER: 001-400530

Description	2014	2015					2016		
	Prior Year Actual	Original Budget	Last Adopted 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	286	15,567	15,567	1,786	13,781	15,567	0.00%	8,345	-46.39%
TOTAL OTHER CHARGES	286	15,567	15,567	1,786	13,781	15,567		8,345	
CAPITAL OUTLAY:									
Purchasing - Acquisition of Vehicles	22,401	-	-	-	-	-	0.00%	-	0.00%
TOTAL CAPITAL OUTLAY	22,401	-	-	-	-	-		-	
TOTAL EXPENDITURES	510,264	565,188	565,188	231,288	347,520	578,808		594,990	

PERSONNEL

ACCOUNT NUMBER: 001-400540

Description	2014		2015				2016		
	Prior Year Actual	Original Budget	Last Adopted 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	281,241	297,000	297,000	119,582	146,418	266,000	-10.44%	283,000	6.39%
Personnel - Per Diem	900	3,600	3,600	300	1,700	2,000	-44.44%	3,000	50.00%
Personnel - FICA	203	300	300	89	211	300	0.00%	300	0.00%
Personnel - Retirement	43,170	43,000	43,000	17,132	20,868	38,000	-11.63%	36,500	-3.95%
Personnel - Life/Health Insurance	55,393	61,000	61,000	27,849	32,151	60,000	-1.64%	76,000	26.67%
Personnel - Workers Compensation	1,626	1,800	1,800	622	778	1,400	-22.22%	1,500	7.14%
Personnel - Unemployment	346	400	400	75	100	175	-56.25%	200	14.29%
Personnel - Medicare	3,054	4,500	4,500	1,670	2,030	3,700	-17.78%	4,100	10.81%
Personnel - Disability	1,002	1,100	1,100	484	516	1,000	-9.09%	1,100	10.00%
Personnel - Deferred Compensation	13,090	15,000	15,000	4,678	6,422	11,100	-26.00%	10,000	-9.91%
Personnel - Dental Insurance	250	400	400	180	180	360	-10.00%	400	11.11%
Personnel - OPEB Contribution	7,598	7,300	7,300	3,161	3,639	6,800	100.00%	7,000	2.94%
Personnel - Miscellaneous	356	500	500	45	455	500	0.00%	500	0.00%
TOTAL PERSONAL SERVICES	408,229	435,900	435,900	175,867	215,468	391,335		423,600	
OPERATING SERVICES:									
Personnel - Ads, Dues & Subscriptions	3,037	5,000	5,000	1,473	2,527	4,000	-20.00%	5,000	25.00%
Personnel - Printing	1,183	3,000	3,000	343	1,657	2,000	-33.33%	3,000	50.00%
Personnel - Telephone	1,924	2,500	2,500	920	1,080	2,000	-20.00%	2,500	25.00%
Personnel - Contractual Services	2,709	4,000	4,000	2,709	1,291	4,000	0.00%	4,000	0.00%
Personnel - Professional Services	23,265	50,000	50,000	2,357	37,643	40,000	-20.00%	40,000	0.00%
Personnel - Employee Liability	2,481	2,610	2,610	887	1,813	2,700	3.45%	3,240	20.00%
Personnel - General Liability	2,852	3,000	3,000	1,021	2,029	3,050	1.67%	3,660	20.00%
TOTAL OPERATING SERVICES	37,451	70,110	70,110	9,710	48,040	57,750		61,400	
MATERIALS & SUPPLIES:									
Personnel - Office & Comm. Equipment	407	6,000	6,000	57	4,943	5,000	-16.67%	6,000	20.00%
Personnel - Office Supplies	2,351	4,000	4,000	774	2,226	3,000	-25.00%	5,000	66.67%
Personnel - Recreational/Cultural	8,814	20,000	20,000	6,285	8,715	15,000	-25.00%	20,000	33.33%
Personnel - Food & Clothing	1,668	5,000	5,000	4,862	(862)	4,000	-20.00%	5,000	25.00%
Personnel - Maint. Of Building & Grounds	49	150	150	-	-	-	-100.00%	-	0.00%
Personnel - Tools & Equipment	569	500	500	-	-	-	-100.00%	-	0.00%
TOTAL MATERIALS & SUPPLIES	13,858	35,650	35,650	11,978	15,022	27,000		36,000	
OTHER CHARGES:									
Personnel - Training & Travel	9,339	13,000	13,000	3,378	10,622	14,000	7.69%	15,000	7.14%
Personnel - Official Fees	-	3,000	3,000	-	1,500	1,500	-50.00%	3,000	100.00%
TOTAL OTHER CHARGES	9,339	16,000	16,000	3,378	12,122	15,500		18,000	
TOTAL EXPENDITURES	468,877	557,660	557,660	200,933	290,652	491,585		539,000	

LEGAL SERVICES

ACCOUNT NUMBER: 001-400545

Description	2014	2015					2016		
	Prior Year Actual	Original Budget	Last Adopted 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	216,448	217,000	217,000	100,080	116,920	217,000	0.00%	222,000	2.30%
Legal - FICA	209	300	300	41	214	255	-15.00%	300	17.65%
Legal - Retirement	18,489	18,000	18,000	8,090	9,410	17,500	-2.78%	28,500	62.86%
Legal - Life/Health Insurance	27,157	31,000	31,000	13,890	16,110	30,000	-3.23%	37,500	25.00%
Legal - Workers Compensation	1,038	1,100	1,100	433	517	950	-13.64%	1,000	5.26%
Legal - Unemployment	267	275	275	63	87	150	-45.45%	200	33.33%
Legal - Medicare	3,049	3,500	3,500	1,401	1,699	3,100	-11.43%	3,500	12.90%
Legal - Disability	818	800	800	381	419	800	0.00%	1,000	25.00%
Legal - Deferred Compensation	11,033	13,000	13,000	5,136	5,864	11,000	-15.38%	6,000	-45.45%
Legal - Dental Insurance	240	300	300	120	120	240	-20.00%	300	25.00%
Legal - OPEB Contribution	5,861	5,300	5,300	2,648	2,852	5,500	3.77%	6,000	9.09%
Legal - Miscellaneous	89	340	340	-	340	340	0.00%	345	1.47%
TOTAL PERSONAL SERVICES	284,698	290,915	290,915	132,283	154,552	286,835		306,645	
OPERATING SERVICES:									
Legal - Ads, Dues & Subscriptions	7,602	7,455	7,455	3,297	4,158	7,455	0.00%	7,567	1.50%
Legal - Printing	127	1,880	1,880	-	1,880	1,880	0.00%	1,908	1.49%
Legal - Utilities - Electric	1,173	1,682	1,682	401	1,281	1,682	0.00%	1,708	1.55%
Legal - Utilities - Gas	235	253	253	151	102	253	0.00%	257	1.58%
Legal - Utilities - Water	155	343	343	80	263	343	0.00%	348	1.46%
Legal - Postage	79	2,007	2,007	81	1,926	2,007	0.00%	2,037	1.49%
Legal - Telephone	3,003	2,760	2,760	1,324	1,436	2,760	0.00%	2,801	1.49%
Legal - Rentals	1,320	1,558	1,558	770	788	1,558	0.00%	1,581	1.48%
Legal - Maint. of Property & Equipment	-	893	893	-	893	893	0.00%	906	1.46%
Legal - Contractual Services	3,258	7,331	7,331	1,474	5,857	7,331	0.00%	7,441	1.50%
Legal - Professional Services	31,662	67,901	67,901	16,875	51,026	67,901	0.00%	67,943	0.06%
Legal - Employee Liability	1,923	2,050	2,050	621	1,329	1,950	-4.88%	2,340	20.00%
Legal - General Liability	2,209	2,350	2,350	716	1,494	2,210	-5.96%	2,660	20.36%
TOTAL OPERATING SERVICES	52,746	98,463	98,463	25,790	72,433	98,223		99,497	
MATERIALS & SUPPLIES:									
Legal - Office & Communications Equip.	903	2,000	2,000	-	-	-	-100.00%	-	0.00%
Legal - Office Supplies	2,148	2,852	2,852	578	2,274	2,852	0.00%	2,895	1.51%
Legal - Food & Clothing	375	200	200	200	200	400	100.00%	400	0.00%
Legal - Maint of Buildings & Grounds	464	3,408	3,408	455	2,953	3,408	0.00%	3,459	1.50%
TOTAL MATERIALS & SUPPLIES	3,890	8,460	8,460	1,233	5,427	6,660		6,754	

CONTINUED

LEGAL SERVICES

ACCOUNT NUMBER: 001-400545

Description	2014		2015				2016		
	Prior Year Actual	Original Budget	Last Adopted 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	2,109	10,800	10,800	199	10,601	10,800	0.00%	12,300	13.89%
Legal - Official Fees	1,011	2,500	2,500	134	2,366	2,500	0.00%	2,500	0.00%
TOTAL OTHER CHARGES	3,120	13,300	13,300	333	12,967	13,300		14,800	
TOTAL EXPENDITURES	344,454	411,138	411,138	159,639	245,379	405,018		427,696	

TAXATION - ASSESSOR

ACCOUNT NUMBER: 001-400550

Description	2014		2015				2016		
	Prior Year Actual	Original Budget	Last Adopted 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	2014	2015					2016		
	Prior Year Actual	Original Budget	Last Adopted 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.	-	1,500	1,500	-	1,500	1,500	0.00%	1,500	0.00%
Taxation - Cost of Sales Tax Collection	197,896	205,150	205,150	-	197,305	197,305	-3.82%	200,345	1.54%
TOTAL INTERGOVERNMENTAL	197,896	206,650	206,650	-	198,805	198,805		201,845	
TOTAL EXPENDITURES	197,896	206,650	206,650	-	198,805	198,805		201,845	

PLANNING AND ZONING

ACCOUNT NUMBER: 001-400610

Description	2014	2015					2016		
	Prior Year Actual	Original Budget	Last Adopted 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	703,888	836,000	836,000	340,563	394,437	735,000	-12.08%	811,000	10.34%
P & Z - Per Diem	7,800	10,080	10,080	3,780	6,300	10,080	0.00%	10,080	0.00%
P & Z - FICA	1,715	2,800	2,800	273	1,727	2,000	-28.57%	4,000	100.00%
P & Z - Retirement	107,439	115,000	115,000	48,648	58,352	107,000	-6.96%	100,500	-6.07%
P & Z - Life/Health Insurance	99,896	144,000	144,000	59,639	25,361	85,000	-40.97%	171,150	101.35%
P & Z - Workers Compensation	33,126	39,000	39,000	14,191	17,809	32,000	-17.95%	31,500	-1.56%
P & Z - Unemployment	878	1,100	1,100	213	87	300	-72.73%	580	93.33%
P & Z - Medicare	8,079	10,500	10,500	3,898	5,102	9,000	-14.29%	10,500	16.67%
P & Z - Disability	2,559	2,900	2,900	1,262	238	1,500	-48.28%	2,730	82.00%
P & Z - Deferred Compensation	19,872	23,000	23,000	12,437	9,563	22,000	-4.35%	24,000	9.09%
P & Z - Dental Insurance	701	1,000	1,000	446	504	950	-5.00%	980	3.16%
P & Z - OPEB Contribution	18,472	19,775	19,775	8,918	2,082	11,000	-44.37%	19,150	74.09%
P & Z - Miscellaneous	426	870	870	491	379	870	0.00%	870	0.00%
TOTAL PERSONAL SERVICES	1,004,851	1,206,025	1,206,025	494,759	521,941	1,016,700		1,187,040	
OPERATING SERVICES:									
P & Z - Ads, Dues & Subscriptions	7,113	5,840	5,840	2,669	3,171	5,840	0.00%	6,020	3.08%
P & Z - Printing	3,571	11,625	11,625	4,476	7,149	11,625	0.00%	13,625	17.20%
P & Z - Postage	-	4,750	4,750	-	4,750	4,750	0.00%	4,750	0.00%
P & Z - Telephone	5,264	11,165	11,165	2,589	8,576	11,165	0.00%	11,165	0.00%
P & Z - Rentals	20,442	2,015	2,015	1,138	877	2,015	0.00%	455	-77.42%
P & Z - Maint. of Property & Equipment	4,134	5,700	5,700	584	5,116	5,700	0.00%	5,700	0.00%
P & Z - Contractual Services	68,707	92,550	92,550	21,614	70,936	92,550	0.00%	73,846	-20.21%
P & Z - Professional Services	301,831	74,000	74,000	64,684	54,316	119,000	60.81%	172,000	44.54%
P & Z - Property Insurance	8,183	8,600	8,600	3,058	4,092	7,150	-16.86%	8,580	20.00%
P & Z - Automobile Insurance	10,465	11,000	11,000	3,620	6,780	10,400	-5.45%	12,480	20.00%
P & Z - Employee Liability	8,385	8,825	8,825	2,706	5,094	7,800	-11.61%	9,360	20.00%
P & Z - General Liability	9,632	10,150	10,150	3,116	5,684	8,800	-13.30%	10,560	20.00%
TOTAL OPERATING SERVICES	447,727	246,220	246,220	110,254	176,541	286,795		328,541	
MATERIALS & SUPPLIES:									
P & Z - Office & Communications Equip.	9,322	17,170	17,170	2,765	14,405	17,170	0.00%	17,170	0.00%
P & Z - Office Supplies	8,103	12,800	12,800	2,089	10,711	12,800	0.00%	12,800	0.00%
P & Z - Medical, Drugs	170	400	400	64	336	400	0.00%	400	0.00%
P & Z - Food & Clothing	2,144	7,000	7,000	1,203	5,797	7,000	0.00%	7,600	8.57%
P & Z - Maint. of Buildings & Grounds	3,817	5,000	5,000	1,457	3,543	5,000	0.00%	5,000	0.00%
P & Z - Vehicle Supplies	10,949	8,000	8,000	3,254	4,746	8,000	0.00%	8,000	0.00%
P & Z - Miscellaneous	346	-	-	395	605	1,000	100.00%	8,000	700.00%
P & Z - Equipment & Vehicle Parts	921	1,848	1,848	628	1,220	1,848	0.00%	1,848	0.00%
P & Z - Tools & Equipment	53	720	720	7	713	720	0.00%	720	0.00%
TOTAL MATERIALS & SUPPLIES	35,825	52,938	52,938	11,862	42,076	53,938		61,538	

CONTINUED

PLANNING AND ZONING

ACCOUNT NUMBER: 001-400610

Description	2014		2015				2016		
	Prior Year Actual	Original Budget	Last Adopted 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:									
P & Z - Training & Travel	10,734	13,125	13,125	5,773	7,352	13,125	0.00%	19,000	44.76%
P & Z - Judgements/Damages	-	28,500	28,500	-	28,500	28,500	0.00%	28,500	0.00%
P & Z - Official Fees	22,216	24,300	24,300	5,354	18,946	24,300	0.00%	24,300	0.00%
TOTAL OTHER CHARGES	32,950	65,925	65,925	11,127	54,798	65,925		71,800	
CAPITAL OUTLAY:									
P & Z - Acquisition of Vehicles	16,118	-	-	-	-	-	0.00%	20,000	100.00%
P & Z - Building, Ground & Plant	-	75,000	75,000	-	-	-	-100.00%	-	0.00%
TOTAL CAPITAL OUTLAY	16,118	75,000	75,000	-	-	-		20,000	
TOTAL EXPENDITURES	1,537,471	1,646,108	1,646,108	628,002	795,356	1,423,358		1,668,919	

PLANNING & ZONING

ACCOUNT NUMBER: 001-400610

**NARRATIVE EXPLANATION OF CAPITAL OUTLAY
FOR REQUESTED YEAR 2016**

CAPITAL OUTLAY:	AMOUNT	DETAILED DESCRIPTION	Sub-total
Acquisition of Vehicles	\$ 20,000	One (1) vehicle to replace: Unit# 503 (2007 Jeep Liberty with 57,002 miles) and 3 major front end issues	\$ 20,000

Grand Total Requested: \$ 20,000

COASTAL ZONE MANAGEMENT

ACCOUNT NUMBER: 001-400611

Description	2014	2015					2016		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (As of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:									
PERSONAL SERVICES:									
CZM - Salaries	123,890	122,000	122,000	60,309	67,691	128,000	4.92%	181,500	41.80%
CZM - Per Diem	-	5,040	5,040	-	1,410	1,410	-72.02%	5,040	257.45%
CZM - FICA	496	-	-	134	66	200	100.00%	-	-100.00%
CZM - Retirement	18,487	18,000	18,000	8,432	10,068	18,500	2.78%	24,000	29.73%
CZM - Life/Health Insurance	25,408	30,500	30,500	12,702	14,298	27,000	-11.48%	56,000	107.41%
CZM - Workers Compensation	737	725	725	314	411	725	0.00%	950	31.03%
CZM - Unemployment	131	160	160	38	62	100	-37.50%	115	15.00%
CZM - Medicare	1,725	1,800	1,800	843	957	1,800	0.00%	2,700	50.00%
CZM - Disability	450	450	450	223	227	450	0.00%	700	55.56%
CZM - Deferred Compensation	4,906	6,000	6,000	2,128	2,872	5,000	-16.67%	6,000	20.00%
CZM - Dental Insurance	-	-	-	-	-	-	0.00%	120	100.00%
CZM - OPEB Contribution	3,298	3,050	3,050	1,549	1,701	3,250	6.56%	4,600	41.54%
CZM - Miscellaneous	-	78	78	-	78	78	0.00%	78	0.00%
TOTAL PERSONAL SERVICES	179,528	187,803	187,803	86,672	99,841	186,513		281,803	
OPERATING SERVICES:									
CZM - Ads, Dues & Subscriptions	1,265	1,100	1,100	209	891	1,100	0.00%	1,100	0.00%
CZM - Printing	8,854	3,000	3,000	-	3,000	3,000	0.00%	3,000	0.00%
CZM - Postage	3,894	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	41,379	122,000	122,000	36,000	86,000	122,000	0.00%	122,000	0.00%
CZM - Contractual Services	-	15,000	15,000	-	15,000	15,000	0.00%	15,000	0.00%
CZM - Professional Services	110,590	607,000	607,000	80,590	276,410	357,000	-41.19%	547,000	53.22%
CZM - Property Insurance	4,100	4,310	4,310	1,000	2,710	3,710	-13.92%	4,455	20.08%
CZM - Automobile Insurance	1,208	1,270	1,270	402	868	1,270	0.00%	1,525	20.08%
CZM - Employee Liability	4,012	4,250	4,250	1,705	3,295	5,000	17.65%	6,000	20.00%
CZM - General Liability	4,615	4,900	4,900	1,964	3,636	5,600	14.29%	6,720	20.00%
TOTAL OPERATING SERVICES	179,917	777,330	777,330	121,870	406,310	528,180		721,300	
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	173	1,250	1,250	-	1,250	1,250	0.00%	1,250	0.00%
CZM - Maint of Buildings & Grounds	30	300	300	-	300	300	0.00%	300	0.00%
CZM - Vehicle Supplies	613	1,800	1,800	179	1,621	1,800	0.00%	1,800	0.00%
CZM - Gravel, Sand, Dirt & Shells	12,797	20,000	20,000	-	20,000	20,000	0.00%	20,000	0.00%
CZM - Vehicle & Equipment Parts	156	350	350	-	350	350	0.00%	350	0.00%
TOTAL MATERIALS & SUPPLIES	13,769	25,900	25,900	179	25,721	25,900		25,900	

CONTINUED

COASTAL ZONE MANAGEMENT

ACCOUNT NUMBER: 001-400611

Description	2014	2015					2016		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (As of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES (CONT.)									
OTHER CHARGES:									
CZM - Training & Travel	2,880	5,000	5,000	1,751	3,249	5,000	0.00%	5,000	0.00%
CZM - Official Fees	-	200	200	-	200	200	0.00%	200	0.00%
TOTAL OTHER CHARGES	2,880	5,200	5,200	1,751	3,449	5,200		5,200	
CAPITAL OUTLAY:									
CZM - Improvements other than Buildings	-	75,000	3,818,446	525,008	3,293,438	3,818,446	0.00%	75,000	-98.04%
CZM - Building, Ground & Plant	60,000	-	-	-	-	-	0.00%	-	0.00%
CZM - Office Equipment	7,345	-	-	-	-	-	0.00%	-	0.00%
CZM - Architectural/Engineering Fees	3,555	-	-	-	-	-	0.00%	-	0.00%
CZM - Other Fees	-	1,000	1,000	605	395	1,000	0.00%	1,000	0.00%
TOTAL CAPITAL OUTLAY	70,900	76,000	3,819,446	525,613	3,293,833	3,819,446		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	446,994	1,091,233	4,834,679	736,085	3,848,154	4,584,239		1,129,203	

COASTAL ZONE MANAGEMENT

ACCOUNT NUMBER: 001-400611

**NARRATIVE EXPLANATION OF CAPITAL OUTLAY
FOR REQUESTED YEAR 2016**

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	2014	2015					2016		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:									
PERSONAL SERVICES:									
Bldg Code - Salaries	142,423	151,500	151,500	65,366	70,134	135,500	-10.56%	136,000	0.37%
Bldg Code - Retirement	22,271	22,000	22,000	9,393	10,207	19,600	-10.91%	18,000	-8.16%
Bldg Code - Life/Health Insurance	14,466	14,000	14,000	12,497	15,503	28,000	100.00%	34,000	21.43%
Bldg Code - Workers Compensation	1,790	900	900	1,940	860	2,800	211.11%	2,600	-7.14%
Bldg Code - Unemployment	186	200	200	41	44	85	-57.50%	100	17.65%
Bldg Code - Medicare	2,038	2,200	2,200	930	980	1,910	-13.18%	2,000	4.71%
Bldg Code - Disability	520	550	550	247	228	475	-13.64%	500	5.26%
Bldg Code - Deferred Compensation	509	1,000	1,000	321	144	465	-53.50%	800	72.04%
Bldg Code - Dental Insurance	315	300	300	140	160	300	0.00%	300	0.00%
Bldg Code - OPEB Contribution	3,835	3,800	3,800	1,747	1,753	3,500	-7.89%	3,400	-2.86%
Bldg Code - Miscellaneous	45	39	39	-	39	39	0.00%	39	0.00%
TOTAL PERSONAL SERVICES	188,398	196,489	196,489	92,622	100,052	192,674		197,739	
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	234,914	308,000	308,000	-	308,000	308,000	0.00%	308,000	0.00%
Bldg Code - Employee Liability	2,063	2,200	2,200	741	1,759	2,500	13.64%	3,000	20.00%
Bldg Code - General Liability	2,371	2,500	2,500	854	1,946	2,800	12.00%	3,360	20.00%
TOTAL OPERATING SERVICES	239,348	321,414	321,414	1,595	320,419	322,014		323,074	
MATERIALS & SUPPLIES:									
Bldg Code - Office & Comm. Equip.	146	3,000	3,000	-	3,000	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	146	7,400	7,400	-	7,400	7,400		7,400	
OTHER CHARGES:									
Bldg Code - Training & Travel	8	4,000	4,000	-	4,000	4,000	0.00%	4,000	0.00%
TOTAL OTHER CHARGES	8	4,000	4,000	-	4,000	4,000		4,000	
TOTAL EXPENDITURES	427,900	529,303	529,303	94,217	431,871	526,088		532,213	

DATA PROCESSING

ACCOUNT NUMBER: 001-400620

Description	2014	2015					2016		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:									
OPERATING SERVICES:									
Data Proc - Printing	3,743	4,000	4,000	-	3,000	3,000	-25.00%	4,000	33.33%
Data Proc - Postage	18,859	30,000	30,000	10,878	13,122	24,000	-20.00%	24,000	0.00%
Data Proc - Telephone	3,126	4,200	4,200	1,203	2,397	3,600	-14.29%	3,600	0.00%
Data Proc - Rentals	1,659	2,000	2,000	420	1,230	1,650	-17.50%	2,000	21.21%
Data Proc - Maint. of Property & Eqpt	-	1,250	1,250	-	850	850	-32.00%	1,250	47.06%
Data Proc - Contractual Services	64,906	72,950	72,950	35,231	24,689	59,920	-17.86%	70,920	18.36%
Data Proc - Professional Services	44,713	74,750	74,750	15,872	39,578	55,450	-25.82%	64,750	16.77%
TOTAL OPERATING SERVICES	137,006	189,150	189,150	63,604	84,866	148,470		170,520	
MATERIALS & SUPPLIES:									
Data Proc - Office & Comm. Equipment	20,206	15,000	15,000	494	13,006	13,500	-10.00%	21,000	55.56%
Data Proc - Office Supplies	6,462	7,000	7,000	2,922	2,578	5,500	-21.43%	7,000	27.27%
Data Proc - Small Tools & Equipment	-	500	500	-	500	500	100.00%	500	0.00%
TOTAL MATERIALS & SUPPLIES	26,668	22,500	22,500	3,416	16,084	19,500		28,500	
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	27,903	45,000	45,000	-	21,528	21,528	-52.16%	45,000	109.03%
TOTAL CAPITAL OUTLAY	27,903	45,000	45,000	-	21,528	21,528		45,000	
TOTAL EXPENDITURES	191,577	258,150	258,150	67,020	122,978	189,998		245,520	

DATA PROCESSING

ACCOUNT NUMBER: 001-400620

NARRATIVE EXPLANATION OF CAPITAL OUTLAY FOR REQUESTED YEAR 2016

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

Grand Total Requested:

\$ 45,000

INFORMATION TECHNOLOGY

ACCOUNT NUMBER: 001-400625

Description	2014	2015					2016		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:									
PERSONAL SERVICES:									
Info Tech - Salaries	319,937	230,000	230,000	88,114	101,886	190,000	-17.39%	192,000	1.05%
Info Tech - FICA	2,249	300	300	13	87	100	-66.67%	300	200.00%
Info Tech - Retirement	45,299	33,000	33,000	12,747	14,753	27,500	-16.67%	25,000	-9.09%
Info Tech - Life/Health Insurance	38,939	42,000	42,000	12,213	13,787	26,000	-38.10%	33,000	26.92%
Info Tech - Workers Compensation	5,154	1,400	1,400	458	542	1,000	-28.57%	1,000	0.00%
Info Tech - Unemployment	396	300	300	55	70	125	-58.33%	120	-4.00%
Info Tech - Medicare	4,579	3,400	3,400	1,256	1,444	2,700	-20.59%	2,800	3.70%
Info Tech - Disability	1,087	850	850	337	363	700	-17.65%	700	0.00%
Info Tech - Deferred Compensation	6,754	7,500	7,500	2,562	2,938	5,500	-26.67%	6,500	18.18%
Info Tech - Dental Insurance	257	300	300	60	60	120	-60.00%	120	0.00%
Info Tech - OPEB Contribution	7,853	5,625	5,625	2,342	2,558	4,900	-12.89%	5,000	2.04%
Info Tech - Miscellaneous	267	400	400	45	355	400	0.00%	400	0.00%
TOTAL PERSONAL SERVICES	432,771	325,075	325,075	120,202	138,843	259,045		266,940	
OPERATING SERVICES:									
Info Tech - Ads, Dues & Subscriptions	18,035	880	880	2,878	622	3,500	297.73%	880	-74.86%
Info Tech - Printing	-	450	450	-	450	450	0.00%	450	0.00%
Info Tech - Utilities-Electric	-	-	-	-	10,000	10,000	100.00%	10,000	0.00%
Info Tech - Postage	50	500	500	-	500	500	0.00%	500	0.00%
Info Tech - Telephone	4,683	3,400	3,400	1,995	1,405	3,400	0.00%	1,200	-64.71%
Info Tech - Rentals	10,655	7,200	7,200	6,216	4,439	10,655	100.00%	11,000	3.24%
Info Tech - Maint. of Property & Eqpt	1,789	16,050	16,050	-	16,050	16,050	0.00%	16,050	0.00%
Info Tech - Contractual Services	360,950	220,500	220,500	77,843	142,657	220,500	0.00%	210,000	-4.76%
Info Tech - Professional Services	36,531	105,500	105,500	30,946	74,554	105,500	0.00%	132,500	25.59%
Info Tech - Property Insurance	3,773	3,000	3,000	1,081	1,719	2,800	-6.67%	3,360	20.00%
Info Tech - Automobile Insurance	3,623	2,000	2,000	1,207	1,693	2,900	45.00%	3,480	20.00%
Info Tech - Employee Liability	4,319	3,000	3,000	1,473	2,527	4,000	33.33%	4,800	20.00%
Info Tech - General Liability	4,962	3,000	3,000	1,696	2,704	4,400	46.67%	5,280	20.00%
TOTAL OPERATING SERVICES	449,370	365,480	365,480	125,335	259,320	384,655		399,500	
MATERIALS & SUPPLIES:									
Info Tech - Office & Comm. Equipment	33,117	10,000	10,000	21,083	(11,083)	10,000	0.00%	10,000	0.00%
Info Tech - Office Supplies	3,159	6,750	6,750	89	6,661	6,750	0.00%	6,750	0.00%
Info Tech - Food & Clothing	560	600	600	-	600	600	0.00%	600	0.00%
Info Tech - Maint. of Bldgs & Grounds	1,006	3,000	3,000	427	2,573	3,000	0.00%	5,000	66.67%
Info Tech - Vehicle Supplies	5,561	5,000	5,000	1,518	3,482	5,000	0.00%	5,000	0.00%
Info Tech - Miscellaneous	307	-	-	-	-	-	0.00%	-	0.00%
Info Tech - Equipment & Vehicle Parts	2,232	5,000	5,000	-	5,000	5,000	0.00%	5,000	0.00%
Info Tech - Tools & Equipment	68	-	-	-	-	-	0.00%	-	0.00%
TOTAL MATERIALS & SUPPLIES	46,010	30,350	30,350	23,117	7,233	30,350		32,350	

CONTINUED

INFORMATION TECHNOLOGY

ACCOUNT NUMBER: 001-400625

Description	2014	2015					2016		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES (CONT.)									
OTHER CHARGES:									
Info Tech - Training & Travel	15,221	9,000	9,000	-	9,000	9,000	0.00%	10,500	16.67%
TOTAL OTHER CHARGES	15,221	9,000	9,000	-	9,000	9,000		10,500	
CAPITAL OUTLAY:									
Info Tech - Acquisition of Motor Vehicles	27,646	-	-	-	-	-	0.00%	-	0.00%
Info Tech - Office Equipment	111,980	140,000	205,000	108,159	136,841	245,000	19.51%	110,000	-55.10%
TOTAL CAPITAL OUTLAY	139,626	140,000	205,000	108,159	136,841	245,000		110,000	
TOTAL EXPENDITURES	1,082,998	869,905	934,905	376,813	551,237	928,050		819,290	

INFORMATION TECHNOLOGY

ACCOUNT NUMBER: 001-400625

NARRATIVE EXPLANATION OF CAPITAL OUTLAY
FOR REQUESTED YEAR 2016

CAPITAL OUTLAY:	AMOUNT	DETAILED DESCRIPTION	Sub-total
Office Equipment	\$ 110,000	Networking Hardware	\$ 100,000
		Technical Software (Inventory Tracking, Webex, Archiving)	10,000

Grand Total Requested:

\$ 110,000

GIS

ACCOUNT NUMBER: 001-400626

Description	2014	2015					2016		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:									
PERSONAL SERVICES:									
GIS - Salaries	4,080	140,000	140,000	62,203	71,797	134,000	-4.29%	201,270	50.20%
GIS - FICA	39	1,600	1,600	589	811	1,400	-12.50%	1,200	-14.29%
GIS - Retirement	501	16,500	16,500	7,643	8,857	16,500	0.00%	24,545	48.76%
GIS - Life/Health Insurance	-	17,500	17,500	7,914	9,086	17,000	-2.86%	49,000	188.24%
GIS - Workers Compensation	72	4,500	4,500	1,484	1,616	3,100	-31.11%	7,140	130.32%
GIS - Unemployment	3	175	175	39	61	100	-42.86%	140	40.00%
GIS - Medicare	59	2,100	2,100	894	1,106	2,000	-4.76%	3,000	50.00%
GIS - Disability	52	410	410	202	208	410	0.00%	700	70.73%
GIS - Deferred Compensation	-	2,000	2,000	800	950	1,750	-12.50%	2,000	14.29%
GIS - Dental Insurance	-	200	200	72	148	220	10.00%	420	90.91%
GIS - OPEB Contribution	-	2,850	2,850	1,404	1,546	2,950	3.51%	4,685	58.81%
GIS - Miscellaneous	-	712	712	-	712	712	0.00%	712	0.00%
TOTAL PERSONAL SERVICES	4,806	188,547	188,547	83,244	96,898	180,142		294,812	
OPERATING SERVICES:									
GIS - Ads, Dues & Subscriptions	-	-	-	-	-	-	0.00%	1,000	100.00%
GIS - Printing	-	2,900	2,900	-	2,900	2,900	0.00%	2,900	0.00%
GIS - Postage	-	500	500	93	407	500	0.00%	1,500	200.00%
GIS - Telephone	-	3,260	3,260	600	2,660	3,260	0.00%	3,960	21.47%
GIS - Rentals	-	7,200	7,200	-	-	-	-100.00%	-	0.00%
GIS - Maint. of Property & Eqpt	-	8,350	8,350	1,965	6,385	8,350	0.00%	12,550	50.30%
GIS - Contractual Services	-	3,500	3,500	-	3,500	3,500	0.00%	8,000	128.57%
GIS - Property Insurance	-	3,000	3,000	-	1,850	1,850	-38.33%	2,220	0.00%
GIS - Automobile Insurance	-	2,600	2,600	-	2,900	2,900	11.54%	3,480	20.00%
GIS - Employee Liability	-	3,500	3,500	-	1,600	1,600	-54.29%	1,920	20.00%
GIS - General Liability	-	4,000	4,000	-	2,000	2,000	-50.00%	2,400	20.00%
TOTAL OPERATING SERVICES	-	38,810	38,810	2,658	24,202	26,860		39,930	
MATERIALS & SUPPLIES:									
GIS - Office & Comm. Equipment	-	10,000	10,000	5,323	4,677	10,000	0.00%	15,000	50.00%
GIS - Office Supplies	-	8,000	8,000	668	7,332	8,000	0.00%	11,500	43.75%
GIS - Food & Clothing	-	1,400	1,400	-	1,400	1,400	0.00%	1,400	0.00%
GIS - Maint. of Bldgs & Grounds	-	1,250	1,250	78	1,172	1,250	0.00%	1,250	0.00%
GIS - Vehicle Supplies	-	5,000	5,000	73	4,927	5,000	0.00%	10,000	100.00%
GIS - Equipment & Vehicle Parts	-	-	-	265	1,235	1,500	100.00%	1,500	0.00%
TOTAL MATERIALS & SUPPLIES	-	25,650	25,650	6,407	20,743	27,150		40,650	

CONTINUED

GIS

ACCOUNT NUMBER: 001-400626

Description	2014	2015					2016		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES (CONT.)									
OTHER CHARGES:									
GIS - Training & Travel	-	7,500	7,500	2,460	5,040	7,500	0.00%	8,000	6.67%
TOTAL OTHER CHARGES	-	7,500	7,500	2,460	5,040	7,500		8,000	
CAPITAL OUTLAY:									
GIS - Acquisition of Motor Vehicles	-	-	-	-	-	-	0.00%	44,000	100.00%
GIS - Office Equipment	-	27,000	27,000	12,925	14,075	27,000	0.00%	17,000	-37.04%
TOTAL CAPITAL OUTLAY	-	27,000	27,000	12,925	14,075	27,000		61,000	
TOTAL EXPENDITURES	4,806	287,507	287,507	107,694	160,958	268,652		444,392	

GIS

ACCOUNT NUMBER: 001-400626

NARRATIVE EXPLANATION OF CAPITAL OUTLAY FOR REQUESTED YEAR 2016

CAPITAL OUTLAY:	AMOUNT	DETAILED DESCRIPTION	Sub-total
Acquisition of Motor Vehicles	\$ 44,000	New Vehicle	\$ 25,000
		New Boat	19,000
Office Equipment	\$ 17,000	GIS Equipment	\$ 17,000

Grand Total Requested:

\$ 61,000

RESEARCH AND INVESTIGATIONS

ACCOUNT NUMBER: 001-400630

Description	2014		2015				2016		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual Vs Proposed
EXPENDITURES:									
OPERATING SERVICES:									
Research/Inv - Professional Services	94,478	118,400	118,400	52,915	40,285	93,200	-21.28%	97,600	4.72%
TOTAL OPERATING SERVICES	94,478	118,400	118,400	52,915	40,285	93,200		97,600	
TOTAL EXPENDITURES	94,478	118,400	118,400	52,915	40,285	93,200		97,600	

CABLE TV ADMINISTRATION

ACCOUNT NUMBER: 001-400635

Description	2014	2015					2016		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual Vs Proposed
EXPENDITURES:									
CAPITAL OUTLAY:									
Cable TV Admin - Office Equipment	65,688	50,000	50,000	-	50,000	50,000	0.00%	50,000	0.00%
TOTAL CAPITAL OUTLAY	65,688	50,000	50,000	-	50,000	50,000		50,000	
TOTAL EXPENDITURES	65,688	50,000	50,000	-	50,000	50,000		50,000	

CABLE TV ADMINISTRATION

ACCOUNT NUMBER: 001-400635

**NARRATIVE EXPLANATION OF CAPITAL OUTLAY
FOR REQUESTED YEAR 2016**

CAPITAL OUTLAY:	AMOUNT	DETAILED DESCRIPTION	Sub-total
Office Equipment	\$ 50,000	Closed-Captioning Services for Government Access Channel	
Grand Total Requested:	\$ 50,000		

GENERAL GOVERNMENT BUILDINGS

ACCOUNT NUMBER: 001-400640

Description	2014	2015					2016		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual Vs Proposed
EXPENDITURES:									
PERSONAL SERVICES:									
Gen Govt - Salaries	644,427	791,000	791,000	322,353	372,647	695,000	-12.14%	810,000	16.55%
Gen Govt - FICA	2,579	1,200	1,200	519	881	1,400	16.67%	1,000	-28.57%
Gen Govt - Retirement	82,599	100,000	100,000	39,414	45,586	85,000	-15.00%	95,000	11.76%
Gen Govt - Life/Health Insurance	72,473	132,000	132,000	40,808	45,192	86,000	-34.85%	167,000	94.19%
Gen Govt - Workers Compensation	42,256	52,000	52,000	18,949	22,051	41,000	-21.15%	48,000	17.07%
Gen Govt - Unemployment	792	1,000	1,000	202	248	450	-55.00%	550	22.22%
Gen Govt - Medicare	9,099	12,000	12,000	4,549	5,951	10,500	-12.50%	12,000	14.29%
Gen Govt - Disability	2,160	2,700	2,700	1,103	1,197	2,300	-14.81%	3,000	30.43%
Gen Govt - Deferred Compensation	9,704	11,000	11,000	5,339	3,661	9,000	-18.18%	11,000	22.22%
Gen Govt - Dental Insurance	1,137	1,800	1,800	559	541	1,100	-38.89%	2,000	81.82%
Gen Govt - OPEB Contribution	16,459	19,500	19,500	8,367	9,633	18,000	-7.69%	20,000	11.11%
Gen Govt - Miscellaneous	1,966	2,000	2,000	512	1,488	2,000	0.00%	2,000	0.00%
TOTAL PERSONAL SERVICES	885,651	1,126,200	1,126,200	442,674	509,076	951,750		1,171,550	
OPERATING SERVICES:									
Gen Govt - Ads, Dues & Subscriptions	201	1,000	1,000	7	993	1,000	0.00%	1,000	0.00%
Gen Govt - Printing	3,166	500	500	780	220	1,000	100.00%	1,000	0.00%
Gen Govt - Utilities - Electric	246,591	325,000	325,000	94,189	230,811	325,000	0.00%	325,000	0.00%
Gen Govt - Utilities - Gas	381	1,600	1,600	422	1,178	1,600	0.00%	1,600	0.00%
Gen Govt - Utilities - Water	24,928	50,000	50,000	10,059	39,941	50,000	0.00%	50,000	0.00%
Gen Govt - Telephone	49,450	46,750	46,750	23,588	23,412	47,000	0.53%	47,000	0.00%
Gen Govt - Rentals	66,755	53,300	53,300	21,714	31,586	53,300	0.00%	35,500	-33.40%
Gen Govt - Maint of Property & Equip	91,207	210,000	210,000	31,307	178,693	210,000	0.00%	225,000	7.14%
Gen Govt - Contractual Services	123,575	447,900	447,900	96,936	350,764	447,700	-0.04%	452,400	1.05%
Gen Govt - Professional Services	41,576	100,000	100,000	10,454	89,546	100,000	0.00%	375,000	275.00%
Gen Govt - Property Insurance	317,219	334,000	334,000	55,295	199,705	255,000	-23.65%	306,000	20.00%
Gen Govt - Automobile Insurance	12,880	13,700	13,700	4,425	8,575	13,000	-5.11%	15,600	20.00%
Gen Govt - Employee Liability	11,869	12,000	12,000	11,044	9,956	21,000	75.00%	25,200	20.00%
Gen Govt - General Liability	15,318	16,200	16,200	5,138	11,062	16,200	0.00%	19,440	20.00%
Gen Govt - Boiler Policy	21,023	22,100	22,100	7,922	16,578	24,500	10.86%	29,400	20.00%
TOTAL OPERATING SERVICES	1,026,139	1,634,050	1,634,050	373,280	1,193,020	1,566,300		1,909,140	

CONTINUED

GENERAL GOVERNMENT BUILDINGS

ACCOUNT NUMBER: 001-400640

Description	2014	2015					2016		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual Vs Proposed
EXPENDITURES: (CONT.)									
MATERIALS & SUPPLIES:									
Gen Govt - Office & Comm. Equipment	561	10,000	10,000	2,588	7,412	10,000	0.00%	15,000	50.00%
Gen Govt - Office Supplies	5,754	1,750	1,750	3,447	1,553	5,000	185.71%	1,750	-65.00%
Gen Govt - Educational, Recreational, & Cul	-	-	-	137	113	250	100.00%	500	100.00%
Gen Govt - Medical Supplies	1,167	1,750	1,750	301	1,449	1,750	0.00%	2,000	14.29%
Gen Govt - Food & Clothing	5,531	6,000	6,000	5,915	85	6,000	0.00%	10,000	66.67%
Gen Govt - Maint. of Bldgs. & Grounds	65,572	190,000	190,000	40,165	149,835	190,000	0.00%	223,500	17.63%
Gen Govt - Vehicle Supplies	13,963	18,000	18,000	3,764	14,236	18,000	0.00%	18,000	0.00%
Gen Govt - Miscellaneous	416	2,000	2,000	293	1,707	2,000	0.00%	2,000	0.00%
Gen Govt - Sand, Gravel & Dirt	12	2,000	2,000	-	2,000	2,000	0.00%	2,000	0.00%
Gen Govt - Equipment & Vehicle Parts	3,729	4,200	4,200	3,450	750	4,200	0.00%	5,200	23.81%
Gen Govt - Misc. Chemicals	1,364	3,000	3,000	800	2,200	3,000	0.00%	3,000	0.00%
Gen Govt - Tools & Equipment	3,395	5,250	5,250	5,682	1,318	7,000	33.33%	6,000	-14.29%
TOTAL MATERIALS & SUPPLIES	101,464	243,950	243,950	66,542	182,658	249,200		288,950	
OTHER CHARGES:									
Gen Govt - Training & Travel	-	1,500	1,500	-	1,500	1,500	0.00%	3,000	100.00%
Gen Govt - Official Fees	1,930	2,000	2,000	35	1,965	2,000	0.00%	2,000	0.00%
TOTAL OTHER CHARGES	1,930	3,500	3,500	35	3,465	3,500		5,000	
CAPITAL OUTLAY:									
Gen Govt - Improvements Other than Bldg	311,988	472,500	4,372,500	1,202,593	2,922,407	4,125,000	-5.66%	347,500	-91.58%
Gen Govt - Buildings & Grounds	746,525	800,000	800,000	670,000	20,000	690,000	-13.75%	2,600,000	276.81%
Gen Govt - Heavy Movable Equipment	5,508	9,000	9,000	-	9,000	9,000	0.00%	16,500	83.33%
Gen Govt - Office Equipment	-	320,000	420,000	-	420,000	420,000	0.00%	50,000	-88.10%
Gen Govt - Major Repairs	77,826	85,000	85,000	103,166	(18,166)	85,000	0.00%	125,000	47.06%
Gen Govt - Architectural/Engineering Fees	391,435	200,000	200,000	66,079	98,921	165,000	-17.50%	272,500	65.15%
Gen Govt - Other Fees	872	10,000	10,000	352	9,648	10,000	0.00%	67,000	570.00%
TOTAL CAPITAL OUTLAY	1,534,154	1,896,500	5,896,500	2,042,190	3,461,810	5,504,000		3,478,500	
INTERGOVERNMENTAL:									
Gen Govt - Interg. Service Charge	87,606	-	-	112,748	137,252	250,000	100.00%	250,000	0.00%
TOTAL INTERGOVERNMENTAL	87,606	-	-	112,748	137,252	250,000		250,000	
TOTAL EXPENDITURES	3,636,944	4,904,200	8,904,200	3,037,469	5,487,281	8,524,750		7,103,140	

GENERAL GOVERNMENT BUILDINGS

ACCOUNT NUMBER: 001-400640

**NARRATIVE EXPLANATION OF CAPITAL OUTLAY
FOR REQUESTED YEAR 2016**

CAPITAL OUTLAY:	AMOUNT	DETAILED DESCRIPTION	Sub-total
Improvements Other than Building	\$ 347,500	Fueling Scrubbing System for Com.Center Generator Courthouse Parking Lot/Curbing Repairs P&Z Parking Lot/Curbing Repairs Miscellaneous Parking Lot/Curbing Repairs Madere's Building Renovations	\$ 17,500 30,000 40,000 10,000 250,000
Buildings & Grounds	\$ 2,600,000	New DA Annex Building	\$ 2,600,000
Heavy Movable Equipment	\$ 16,500	Low-Pressure Steam Cleaner (A/C Coil Cleaning) Groundskeeping Equipment	\$ 9,000 7,500
Office Equipment	\$ 50,000	Furniture & File Cabinets for Miscellaneous Locations	\$ 50,000
Major Repairs	\$ 125,000	Repairs to Elevators Repairs/Replace AC/Heating Repairs to Generator Repairs to Cast Iron Piping Repairs/Replace Electrical	\$ 50,000 30,000 15,000 15,000 15,000
Architectural/Engineering Fees	\$ 272,500	Madere's Building Renovations New DA Annex Building Miscellaneous Other Fees	\$ 50,000 212,500 10,000
Other Fees	\$ 67,000	Fees for Courthouse Renovations & Security Program Fees for New DA Annex Building Testing Fees for New DA Annex Building	\$ 10,000 12,000 45,000
Grand Total Requested:	\$ 3,478,500		

RETIREMENT SYSTEM CONTRIBUTIONS

ACCOUNT NUMBER: 001-400650

Description	2014	2015					2016		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual Vs Proposed
EXPENDITURES:									
INTERGOVERNMENTAL:									
Ad Valorem Tax Deduction- Sheriff Ret.	127,445	136,000	136,000	133,894	-	133,894	-1.55%	139,000	3.81%
TOTAL INTERGOVERNMENTAL	127,445	136,000	136,000	133,894	-	133,894		139,000	
TOTAL EXPENDITURES	127,445	136,000	136,000	133,894	-	133,894		139,000	

RETIRED EMPLOYEES GROUP INSURANCE

ACCOUNT NUMBER: 001-400670

Description	2014		2015				2016		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual Vs Proposed
EXPENDITURES:									
PERSONAL SERVICES:									
Retired Employees - Post-Emp Health Ins.	118,335	165,000	165,000	65,582	84,418	150,000	-9.09%	240,000	60.00%
TOTAL PERSONAL SERVICES	118,335	165,000	165,000	65,582	84,418	150,000		240,000	
TOTAL EXPENDITURES	118,335	165,000	165,000	65,582	84,418	150,000		240,000	

RISK MANAGEMENT

ACCOUNT NUMBER: 001-400675

Description	2014	2015					2016		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual Vs Proposed
EXPENDITURES:									
PERSONAL SERVICES:									
Risk Mngt - Salaries	204,743	253,000	253,000	96,481	113,519	210,000	-17.00%	216,000	2.86%
Risk Mngt - FICA	700	1,000	1,000	141	384	525	-47.50%	400	-23.81%
Risk Mngt - Retirement	30,859	34,500	34,500	13,661	16,339	30,000	-13.04%	28,000	-6.67%
Risk Mngt - Life/Health Insurance	27,210	36,500	36,500	13,971	16,029	30,000	-17.81%	38,000	26.67%
Risk Mngt - Workers Compensation	1,184	1,500	1,500	502	598	1,100	-26.67%	1,300	18.18%
Risk Mngt - Unemployment	252	325	325	60	70	130	-60.00%	150	15.38%
Risk Mngt - Medicare	2,903	3,700	3,700	1,367	1,633	3,000	-18.92%	3,200	6.67%
Risk Mngt - Disability	728	900	900	361	424	785	-12.78%	800	1.91%
Risk Mngt - Deferred Compensation	4,206	5,000	5,000	3,808	4,792	8,600	72.00%	9,000	4.65%
Risk Mngt - Dental Insurance	240	400	400	130	180	310	-22.50%	400	29.03%
Risk Mngt - OPEB Contribution	5,291	5,900	5,900	2,510	2,690	5,200	-11.86%	6,000	15.38%
Risk Mngt - Miscellaneous	89	2,000	2,000	90	1,910	2,000	0.00%	2,000	0.00%
TOTAL PERSONAL SERVICES	278,405	344,725	344,725	133,082	158,568	291,650		305,250	
OPERATING SERVICES:									
Risk Mngt - Ads, Dues & Subscriptions	1,123	6,000	6,000	907	5,093	6,000	0.00%	6,000	0.00%
Risk Mngt - Printing	217	1,200	1,200	2	1,198	1,200	0.00%	1,200	0.00%
Risk Mngt - Postage	-	250	250	7	243	250	0.00%	250	0.00%
Risk Mngt - Telephone	3,712	5,000	5,000	1,758	3,242	5,000	0.00%	5,000	0.00%
Risk Mngt - Rentals	11,450	8,700	8,700	6,504	5,296	11,800	35.63%	15,000	27.12%
Risk Mngt - Maint of Property & Equip	155	5,000	5,000	-	5,000	5,000	0.00%	5,000	0.00%
Risk Mngt - Contractual Services	3,074	3,100	3,100	983	2,117	3,100	0.00%	3,500	12.90%
Risk Mngt - Professional Services	-	10,000	10,000	-	10,000	10,000	0.00%	10,000	0.00%
Risk Mngt - Property Insurance	3,773	4,000	4,000	1,081	1,819	2,900	-27.50%	3,480	20.00%
Risk Mngt - Auto Insurance	2,414	2,600	2,600	1,207	2,593	3,800	46.15%	4,560	20.00%
Risk Mngt - Employee Liability	1,949	2,100	2,100	716	1,484	2,200	4.76%	2,640	20.00%
Risk Mngt - General Liability	2,240	2,400	2,400	824	1,676	2,500	4.17%	3,000	20.00%
TOTAL OPERATING SERVICES	30,107	50,350	50,350	13,989	39,761	53,750		59,630	
MATERIALS & SUPPLIES:									
Risk Mngt - Office & Comm. Equipment	690	12,000	12,000	-	12,000	12,000	0.00%	12,000	0.00%
Risk Mngt - Office Supplies	2,546	6,000	6,000	372	5,628	6,000	0.00%	6,000	0.00%
Risk Mngt - Educational	600	5,000	5,000	189	4,811	5,000	0.00%	5,000	0.00%
Risk Mngt - Medical & Drugs	341	1,500	1,500	-	1,500	1,500	0.00%	1,500	0.00%
Risk Mngt - Food & Clothing	2,371	4,000	4,000	31	3,969	4,000	0.00%	4,000	0.00%
Risk Mngt - Maint of Bldg & Grds	2,119	3,500	3,500	1,126	2,374	3,500	0.00%	3,000	-14.29%
Risk Mngt - Vehicle Supplies	4,620	5,000	5,000	1,488	3,512	5,000	0.00%	6,000	20.00%
Risk Mngt - Miscellaneous	621	1,500	1,500	8	1,492	1,500	0.00%	1,500	0.00%
Risk Mngt - Vehicle Parts & Equipment	2,178	5,000	5,000	432	4,568	5,000	0.00%	4,000	-20.00%
Risk Mngt - Tools & Equipment	2,046	1,500	1,500	-	1,500	1,500	0.00%	1,500	0.00%
TOTAL MATERIALS & SUPPLIES	18,132	45,000	45,000	3,646	41,354	45,000		44,500	

CONTINUED

RISK MANAGEMENT

ACCOUNT NUMBER: 001-400675

Description	2014	2015					2016		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual Vs Proposed
EXPENDITURES: (CONT.)									
OTHER CHARGES:									
Risk Mngt - Training & Travel	9,207	15,000	15,000	6,171	8,829	15,000	0.00%	15,000	0.00%
Risk Mngt - Miscellaneous	(834,986)	1,000	1,000	-	1,000	1,000	0.00%	1,000	0.00%
TOTAL OTHER CHARGES	(825,779)	16,000	16,000	6,171	9,829	16,000		16,000	
CAPITAL OUTLAY:									
Risk Mngt - Acquisition of Motor Vehicle	23,730	-	-	-	-	-	0.00%	-	0.00%
TOTAL CAPITAL OUTLAY	23,730	-	-	-	-	-		-	
TOTAL EXPENDITURES	(475,405)	456,075	456,075	156,888	249,512	406,400		425,380	

GRANTS ADMINISTRATION

ACCOUNT NUMBER: 001-400680

Description	2014	2015					2016		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual Vs Proposed
EXPENDITURES:									
PERSONAL SERVICES:									
Grants - Salaries	185,580	195,700	195,700	91,868	105,132	197,000	0.66%	205,000	4.06%
Grants - Retirement	29,603	28,500	28,500	13,321	15,179	28,500	0.00%	27,000	-5.26%
Grants - Life/Health Insurance	23,739	27,000	27,000	14,409	19,091	33,500	24.07%	45,000	34.33%
Grants - Workers Compensation	1,073	1,200	1,200	478	572	1,050	-12.50%	1,100	4.76%
Grants - Unemployment	228	250	250	57	68	125	-50.00%	150	20.00%
Grants - Medicare	2,669	2,900	2,900	1,315	1,485	2,800	-3.45%	3,000	7.14%
Grants - Disability	703	710	710	352	358	710	0.00%	800	12.68%
Grants - Deferred Compensation	2,963	5,000	5,000	1,878	2,222	4,100	-18.00%	5,100	24.39%
Grants - Dental Insurance	240	300	300	120	180	300	0.00%	400	33.33%
Grants - OPEB Contribution	5,074	4,900	4,900	2,447	2,653	5,100	4.08%	5,200	1.96%
Grants - Miscellaneous	-	100	100	-	100	100	0.00%	100	0.00%
TOTAL PERSONAL SERVICES	251,872	266,560	266,560	126,245	147,040	273,285		292,850	
OPERATING SERVICES:									
Grants - Ads, Dues & Subscriptions	83	250	250	375	(125)	250	0.00%	625	150.00%
Grants - Printing	-	200	200	-	200	200	0.00%	275	37.50%
Grants - Postage	42	250	250	20	230	250	0.00%	150	-40.00%
Grants - Telephone	1,200	1,200	1,200	600	600	1,200	0.00%	1,200	0.00%
Grants - Maint of Property & Equipment	25	500	500	18	482	500	0.00%	500	0.00%
Grants - Contractual Services	785	1,000	1,000	374	626	1,000	0.00%	1,000	0.00%
Grants - Employee Liability	1,264	1,350	1,350	436	924	1,360	0.74%	1,650	21.32%
Grants - General Liability	1,452	1,550	1,550	502	1,048	1,550	0.00%	1,860	20.00%
TOTAL OPERATING SERVICES	4,851	6,300	6,300	2,325	3,985	6,310		7,260	
MATERIALS & SUPPLIES:									
Grants - Office & Comm. Equipment	-	1,500	1,500	141	1,359	1,500	0.00%	1,500	0.00%
Grants - Office Supplies	677	1,200	1,200	158	1,042	1,200	0.00%	1,200	0.00%
Grants - Food & Clothing	600	600	600	505	95	600	0.00%	600	0.00%
Grants - Equipment & Vehicle Repairs	89	100	100	-	100	100	0.00%	100	0.00%
TOTAL MATERIALS & SUPPLIES	1,366	3,400	3,400	804	2,596	3,400		3,400	
OTHER CHARGES:									
Grants - Training & Travel	667	10,000	10,000	8,444	1,556	10,000	0.00%	10,000	0.00%
TOTAL OTHER CHARGES	667	10,000	10,000	8,444	1,556	10,000		10,000	
TOTAL EXPENDITURES	258,756	286,260	286,260	137,818	155,177	292,995		313,510	

SHERIFF

ACCOUNT NUMBER: 001-410100

Description	2014	2015					2016		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual Vs Proposed
EXPENDITURES:									
OPERATING SERVICES:									
Sheriff - Utilities - Electric	5,248	5,136	5,136	1,567	3,833	5,400	5.14%	5,778	7.00%
Sheriff - Utilities - Gas	582	706	706	276	384	660	-6.52%	706	6.97%
Sheriff - Utilities - Water	655	693	693	237	423	660	-4.76%	706	6.97%
Sheriff - Maint of Property & Equipment	221	2,000	2,000	-	11,000	11,000	450.00%	2,000	-81.82%
Sheriff - Contractual Services	13,344	14,185	14,185	6,064	7,994	14,058	-0.90%	14,185	0.90%
Sheriff - Professional Services	-	8,000	8,000	-	6,535	6,535	-18.31%	1,000	-84.70%
Sheriff - Property Insurance	11,421	12,000	12,000	4,971	5,554	10,525	-12.29%	12,630	20.00%
Sheriff - Employee Liability	7,996	8,400	8,400	2,728	5,472	8,200	-2.38%	9,840	20.00%
Sheriff - General Liability	9,188	9,700	9,700	3,141	6,159	9,300	-4.12%	11,160	20.00%
TOTAL OPERATING SERVICES	48,655	60,820	60,820	18,984	47,354	66,338		58,005	
MATERIALS & SUPPLIES:									
Sheriff - Office Supplies	152	-	-	-	-	-	0.00%	-	0.00%
Sheriff - Maint of Buildings & Grounds	1,821	2,200	2,200	610	840	1,450	-34.09%	1,500	3.45%
Sheriff - Sand, Shell, Gravel	-	2,000	2,000	-	2,000	2,000	0.00%	2,000	100.00%
TOTAL MATERIALS & SUPPLIES	1,973	4,200	4,200	610	2,840	3,450		3,500	
OTHER CHARGES:									
Sheriff - Deputies	24,950	30,000	30,000	8,600	15,400	24,000	-20.00%	27,000	12.50%
Sheriff - Official Fees	109	-	-	-	-	-	0.00%	-	0.00%
TOTAL OTHER CHARGES	25,059	30,000	30,000	8,600	15,400	24,000		27,000	
CAPITAL OUTLAY:									
Sheriff - Office Equipment	-	8,000	8,000	6,879	21	6,900	0.00%	-	100.00%
TOTAL CAPITAL OUTLAY	-	8,000	8,000	6,879	21	6,900		-	
INTERGOVERNMENTAL:									
Sheriff - Feeding & Maint. of Prisoners	1,390,108	1,557,911	1,557,911	483,849	1,011,746	1,495,595	-4.00%	1,557,911	4.17%
Sheriff - Transportation of Inmates	9,325	10,000	10,000	8,115	15,885	24,000	140.00%	24,000	0.00%
Sheriff - Court Attendance	19,550	25,000	25,000	-	20,500	20,500	-18.00%	25,000	21.95%
Sheriff - Canine Supplies	1,680	1,680	1,680	420	1,260	1,680	0.00%	1,440	-14.29%
TOTAL INTERGOVERNMENTAL	1,420,663	1,594,591	1,594,591	492,384	1,049,391	1,541,775		1,608,351	
TOTAL EXPENDITURES	1,496,350	1,697,611	1,697,611	527,457	1,115,006	1,642,463		1,696,856	

JUVENILE

ACCOUNT NUMBER: 001-410530

Description	2014	2015					2016		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual Vs Proposed
EXPENDITURES:									
OPERATING SERVICES:									
Juvenile - Contractual Services	147,116	160,350	160,350	78,450	85,170	163,620	2.04%	160,350	-2.00%
Juvenile - Employee Liability	747	800	800	255	545	800	0.00%	960	20.00%
Juvenile - General Liability	859	925	925	293	607	900	-2.70%	1,080	20.00%
TOTAL OPERATING SERVICES	148,722	162,075	162,075	78,998	86,322	165,320		162,390	
MATERIALS & SUPPLIES:									
Juvenile - Medical/Drugs	1,148	3,000	3,000	282	1,718	2,000	-33.33%	3,000	50.00%
TOTAL MATERIALS & SUPPLIES	1,148	3,000	3,000	282	1,718	2,000		3,000	
TOTAL EXPENDITURES	149,870	165,075	165,075	79,280	88,040	167,320		165,390	

EMERGENCY PREPAREDNESS

ACCOUNT NUMBER: 001-410710

Description	2014	2015					2016		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual Vs Proposed
EXPENDITURES:									
PERSONAL SERVICES:									
Emerg Prep - Salaries	288,915	295,000	295,000	138,156	157,844	296,000	0.34%	305,000	3.04%
Emerg Prep - Retirement	46,091	43,000	43,000	20,033	22,967	43,000	0.00%	40,000	-6.98%
Emerg Prep - Life/Health Insurance	45,748	52,000	52,000	23,363	26,137	49,500	-4.81%	62,000	25.25%
Emerg Prep - Workers Compensation	1,670	1,725	1,725	718	832	1,550	-10.14%	1,600	3.23%
Emerg Prep - Unemployment	355	370	370	86	99	185	-50.00%	200	8.11%
Emerg Prep - Medicare	4,066	4,300	4,300	1,946	2,254	4,200	-2.33%	4,500	7.14%
Emerg Prep - Disability	1,078	1,100	1,100	530	530	1,060	-3.64%	1,100	3.77%
Emerg Prep - Deferred Compensation	4,475	5,100	5,100	2,187	2,513	4,700	-7.84%	5,700	21.28%
Emerg Prep - Dental Insurance	360	400	400	180	180	360	-10.00%	400	11.11%
Emerg Prep - OPEB Contribution	7,906	7,400	7,400	3,680	3,970	7,650	3.38%	8,000	4.58%
Emerg Prep - Miscellaneous	-	320	320	-	320	320	0.00%	320	0.00%
TOTAL PERSONAL SERVICES	400,664	410,715	410,715	190,879	217,646	408,525		428,820	
OPERATING SERVICES:									
Emerg Prep - Utilities-Water	352	-	-	-	-	-	0.00%	-	0.00%
Emerg Prep - Telephone	1,200	4,800	4,800	600	4,200	4,800	0.00%	4,800	0.00%
Emerg Prep - Maint. Of Prop & Eqpt	4,325	-	-	-	-	-	0.00%	-	0.00%
Emerg Prep - Employee Liability	1,926	2,100	2,100	645	1,455	2,100	0.00%	2,520	20.00%
Emerg Prep - General Liability	2,213	2,350	2,350	742	1,608	2,350	0.00%	2,820	20.00%
TOTAL OPERATING SERVICES	10,016	9,250	9,250	1,987	7,263	9,250		10,140	
MATERIALS & SUPPLIES:									
Emerg Prep - Food & Clothing	692	800	800	393	407	800	0.00%	800	0.00%
TOTAL MATERIALS & SUPPLIES	692	800	800	393	407	800		800	
TOTAL EXPENDITURES	411,372	420,765	420,765	193,259	225,316	418,575		439,760	

EMERGENCY PREPAREDNESS SUBSIDIARY

ACCOUNT NUMBER: 001-410711

Description	2014	2015					2016		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual Vs Proposed
EXPENDITURES:									
PERSONAL SERVICES:									
Emerg Prep Sub - Salaries	8,778	12,500	12,500	3,577	5,423	9,000	-28.00%	12,500	38.89%
Emerg Prep Sub - FICA	544	800	800	222	378	600	-25.00%	1,000	66.67%
Emerg Prep Sub - Workers Compensation	51	75	75	19	31	50	-33.33%	75	50.00%
Emerg Prep Sub - Unemployment	11	20	20	2	3	5	-75.00%	10	100.00%
Emerg Prep Sub - Medicare	127	200	200	52	73	125	-37.50%	200	60.00%
Emerg Prep Sub - Miscellaneous	356	450	450	90	110	200	100.00%	450	125.00%
TOTAL PERSONAL SERVICES	9,867	14,045	14,045	3,962	6,018	9,980		14,235	
OPERATING SERVICES:									
Emerg Prep Sub - Ads, Dues & Subscript.	6,069	3,015	3,015	1,520	1,397	2,917	-3.25%	2,615	-10.35%
Emerg Prep Sub - Printing	3,556	5,500	2,000	952	1,048	2,000	0.00%	5,500	175.00%
Emerg Prep Sub - Utilities - Electric	91,708	108,000	79,000	42,072	36,928	79,000	0.00%	108,000	36.71%
Emerg Prep Sub - Utilities - Gas	313	600	600	149	451	600	0.00%	600	0.00%
Emerg Prep Sub - Utilities - Water	1,566	3,000	3,000	240	360	600	-80.00%	600	0.00%
Emerg Prep Sub -Postage	109	-	-	406	94	500	100.00%	250	-50.00%
Emerg Prep Sub - Telephone	35,686	44,050	33,050	20,281	12,769	33,050	0.00%	31,450	-4.84%
Emerg Prep Sub - Rentals	1,769	900	900	778	922	1,700	88.89%	1,800	5.88%
Emerg Prep Sub - Maint of Prop & Equip	23,751	39,500	9,500	4,608	4,892	9,500	0.00%	39,500	315.79%
Emerg Prep Sub - Contractual Services	250,549	105,135	2,339,361	219,044	1,942,966	2,162,010	-7.58%	100,545	-95.35%
Emerg Prep Sub - Professional Services	78,452	7,500	304,945	80,930	327,165	408,095	33.83%	33,500	-91.79%
Emerg Prep Sub - Property Insurance	53,444	55,600	50,000	15,792	34,058	49,850	-0.30%	59,820	20.00%
Emerg Prep Sub - Automobile Insurance	3,220	3,400	3,400	1,207	4,293	5,500	61.76%	6,600	20.00%
Emerg Prep Sub - Employee Liability	1,864	2,000	2,000	633	1,667	2,300	15.00%	2,760	20.00%
Emerg Prep Sub - General Liability	8,025	8,500	8,500	6,751	1,849	8,600	1.18%	10,320	20.00%
TOTAL OPERATING SERVICES	560,081	386,700	2,839,271	395,363	2,370,859	2,766,222		403,860	
MATERIALS & SUPPLIES:									
Emerg Prep Sub - Office & Comm. Equip.	26,031	40,300	25,300	20,121	5,179	25,300	0.00%	44,800	77.08%
Emerg Prep Sub - Office Supplies	5,034	6,500	4,000	2,526	1,474	4,000	0.00%	6,500	62.50%
Emerg Prep Sub - Medical Supplies	133	200	200	65	135	200	0.00%	200	0.00%
Emerg Prep Sub - Food & Clothing	5,208	11,500	7,000	5,144	1,856	7,000	0.00%	11,500	64.29%
Emerg Prep Sub - Maint of Bldgs & Grnds	4,310	3,950	2,500	1,511	989	2,500	0.00%	3,950	58.00%
Emerg Prep Sub - Vehicle Supplies	4,949	13,000	3,000	1,658	1,342	3,000	0.00%	18,000	500.00%
Emerg Prep Sub - Miscellaneous	10,455	1,500	50	23	27	50	0.00%	1,500	2900.00%
Emerg Prep Sub - Equip & Vehicle Parts	788	3,500	500	-	500	500	0.00%	5,000	900.00%
Emerg Prep Sub - Tools & Equipment	379	1,500	500	115	385	500	0.00%	1,500	200.00%
TOTAL MATERIALS & SUPPLIES	57,287	81,950	43,050	31,163	11,887	43,050		92,950	

CONTINUED

EMERGENCY PREPAREDNESS SUBSIDIARY

ACCOUNT NUMBER: 001-410711

Description	2014	2015					2016		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual Vs Proposed
EXPENDITURES: (CONT.)									
OTHER CHARGES:									
Emerg Prep Sub - Training & Travel	3,430	25,400	10,400	5,742	4,658	10,400	0.00%	25,400	144.23%
Emerg Prep Sub - Official Fees	363	-	-	-	-	-	0.00%	-	0.00%
TOTAL OTHER CHARGES	3,793	25,400	10,400	5,742	4,658	10,400		25,400	
CAPITAL OUTLAY:									
Emerg Prep Sub - Imp. Other than Building	-	22,000	350,000	-	350,000	350,000	0.00%	-	-100.00%
Emerg Prep Sub - Acquisition of Vehicle	-	349,874	349,874	-	349,874	349,874	0.00%	-	-100.00%
Emerg Prep Sub - Bldgs, Grds, General Plt	-	95,000	-	-	160,000	160,000	100.00%	320,000	100.00%
Emerg Prep Sub - Office Equipment	65,260	-	-	-	-	-	0.00%	-	0.00%
Emerg Prep Sub - Communications Equip	43,545	100,000	-	-	-	-	0.00%	-	0.00%
Emer Prep Sub - Major Repairs	85,011	-	-	-	-	-	0.00%	-	0.00%
Emer Prep Sub - Arch/Eng Fees	2,510	-	-	-	-	-	0.00%	20,000	100.00%
Emer Prep Sub - Other Fees	70	-	-	-	-	-	0.00%	-	0.00%
TOTAL CAPITAL OUTLAY	196,396	566,874	699,874	-	859,874	859,874		340,000	
TOTAL EXPENDITURES	827,424	1,074,969	3,606,640	436,230	3,253,296	3,689,526		876,445	
FUNDING SOURCE:									
General Fund	745,512	1,074,969	744,830	283,588	1,252,057	1,015,622	36.36%	876,445	-13.70%
Hazard Mitigation Grant	430,309	-	2,300,726	152,642	2,001,239	2,153,881	-6.38%	-	-100.00%
Homeowner Share	81,912	-	561,084	-	-	520,023	-7.32%	-	-100.00%
TOTAL	1,257,733	1,074,969	3,606,640	436,230	3,253,296	3,689,526		876,445	

EMERGENCY PREPAREDNESS SUBSIDIARY

ACCOUNT NUMBER: 001-410711

NARRATIVE EXPLANATION OF CAPITAL OUTLAY FOR REQUESTED YEAR 2016

CAPITAL OUTLAY:	AMOUNT	DETAILED DESCRIPTION	Sub-total
Building, Grounds & Plant	\$ 320,000	Automatic Transfer Switch Installation	\$ 320,000
Architecture/Engineering Fees	\$ 20,000	Fees for Automatic Transfer Switch Installation	\$ 20,000

Grand Total Requested:

\$ 340,000

EOC - 24 HOURS COVERAGE

ACCOUNT NUMBER: 001-410712

Description	2014	2015					2016		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:									
PERSONAL SERVICES:									
EOC 24 Hrs - Salaries	419,067	452,000	452,000	222,749	252,251	475,000	5.09%	525,000	10.53%
EOC 24 Hrs - FICA	-	2,000	2,000	-	-	-	-100.00%	2,000	100.00%
EOC 24 Hrs - Retirement	66,782	61,000	61,000	32,299	37,701	70,000	14.75%	65,000	-7.14%
EOC 24 Hrs - Life/Health Insurance	59,269	66,500	66,500	32,008	37,992	70,000	5.26%	90,000	28.57%
EOC 24 Hrs - Workers Compensation	2,420	3,000	3,000	1,158	1,342	2,500	-16.67%	3,000	20.00%
EOC 24 Hrs - Unemployment	513	575	575	139	161	300	-47.83%	375	25.00%
EOC 24 Hrs - Medicare	5,965	6,600	6,600	3,174	3,826	7,000	6.06%	8,000	14.29%
EOC 24 Hrs - Disability	1,245	1,300	1,300	662	738	1,400	7.69%	1,500	7.14%
EOC 24 Hrs - Deferred Compensation	14,120	17,000	17,000	9,451	9,549	19,000	11.76%	21,000	10.53%
EOC 24 Hrs - Dental Insurance	600	700	700	300	300	600	-14.29%	700	16.67%
EOC 24 Hrs - OPEB Contribution	11,402	10,600	10,600	6,017	6,208	12,225	15.33%	13,000	6.34%
EOC 24 Hrs - Miscellaneous	-	480	480	-	480	480	0.00%	480	0.00%
TOTAL PERSONAL SERVICES	581,383	621,755	621,755	307,957	350,548	658,505		730,055	
OPERATING SERVICES:									
EOC 24 Hrs - Ads, Dues & Subscriptions	450	450	450	572	(47)	525	16.67%	-	-100.00%
EOC 24 Hrs - Telephone	5,436	5,510	5,510	2,838	2,672	5,510	0.00%	5,510	0.00%
EOC 24 Hrs - Contractual Services	960	1,000	1,000	480	520	1,000	0.00%	1,000	0.00%
EOC 24 Hrs - Employee Liability	2,837	3,000	3,000	1,013	2,187	3,200	6.67%	3,840	20.00%
EOC 24 Hrs - General Liability	3,260	3,450	3,450	1,167	2,383	3,550	2.90%	4,260	20.00%
TOTAL OPERATING SERVICES	12,943	13,410	13,410	6,070	7,715	13,785		14,610	
MATERIALS & SUPPLIES:									
EOC 24 Hrs - Food & Clothing	1,067	1,200	1,200	1,302	98	1,400	16.67%	1,400	0.00%
EOC 24 Hrs - Maint of Bldg & Grds	345	1,000	1,000	-	-	-	-100.00%	-	0.00%
TOTAL MATERIALS & SUPPLIES	1,412	2,200	2,200	1,302	98	1,400		1,400	
OTHER CHARGES:									
EOC 24 Hrs - Training & Travel	2,102	16,500	16,500	1,883	7,574	9,457	-42.68%	16,500	74.47%
TOTAL OTHER CHARGES	2,102	16,500	16,500	1,883	7,574	9,457		16,500	
TOTAL EXPENDITURES	597,840	653,865	653,865	317,212	365,935	683,147		762,565	
<i>General Fund</i>	<i>487,840</i>	<i>543,865</i>	<i>543,865</i>	<i>262,212</i>	<i>310,935</i>	<i>573,147</i>	<i>5.38%</i>	<i>652,565</i>	<i>13.86%</i>
<i>Energy - Waterford 3</i>	<i>110,000</i>	<i>110,000</i>	<i>110,000</i>	<i>55,000</i>	<i>55,000</i>	<i>110,000</i>	<i>0.00%</i>	<i>110,000</i>	<i>0.00%</i>
TOTAL	597,840	653,865	653,865	317,212	365,935	683,147		762,565	

MOTOR VEHICLES

ACCOUNT NUMBER: 001-410800

Description	2014	2015					2016		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:									
PERSONAL SERVICES:									
Motor Vehicles - Salaries	19,046	21,000	21,000	9,263	10,937	20,200	-3.81%	21,000	3.96%
Motor Vehicles - FICA	1,181	1,300	1,300	574	676	1,250	-3.85%	1,300	4.00%
Motor Vehicles - Workers Compensation	110	120	120	48	57	105	-12.50%	110	4.76%
Motor Vehicles - Unemployment	24	30	30	6	9	15	-50.00%	20	33.33%
Motor Vehicles - Medicare	276	300	300	134	166	300	0.00%	325	8.33%
Motor Vehicles - Miscellaneous	-	80	80	-	80	80	0.00%	80	0.00%
TOTAL PERSONAL SERVICES	20,637	22,830	22,830	10,025	11,925	21,950		22,835	
OPERATING SERVICES:									
Motor Vehicles - Utilities - Electrical	3,250	4,200	4,200	1,099	2,501	3,600	-14.29%	4,200	16.67%
Motor Vehicles - Utilities - Water	649	1,200	1,200	78	322	400	-66.67%	900	125.00%
Motor Vehicles - Maint of Prop & Eqpt	129	500	500	-	200	200	-60.00%	500	150.00%
Motor Vehicles - Contractual Services	440	500	500	450	550	1,000	100.00%	1,000	0.00%
Motor Vehicles - Property Insurance	3,406	3,600	3,600	698	1,902	2,600	-27.78%	3,120	20.00%
Motor Vehicles - Employee Liability	158	180	180	54	126	180	0.00%	220	22.22%
Motor Vehicles - General Liability	182	200	200	62	138	200	0.00%	240	20.00%
TOTAL OPERATING SERVICES	8,214	10,380	10,380	2,441	5,739	8,180		10,180	
MATERIALS & SUPPLIES:									
Motor Vehicles - Office & Comm. Equip.	-	500	500	-	-	-	-100.00%	-	0.00%
Motor Vehicles - Office Supplies	181	-	-	181	319	500	100.00%	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	181	1,100	1,100	181	919	1,100		1,100	
TOTAL EXPENDITURES	29,032	34,310	34,310	12,647	18,583	31,230		34,115	
FUNDING SOURCE:									
General Fund	(19,159)	(2,690)	(2,690)	2,093	1,137	3,230	-220.07%	8,115	151.24%
Motor Vehicle Transaction Fee	47,259	36,000	36,000	10,554	16,446	27,000	-25.00%	25,000	-7.41%
Driver's License Reinstatement Fee	932	1,000	1,000	-	1,000	1,000	0.00%	1,000	0.00%
TOTAL	29,032	34,310	34,310	12,647	18,583	31,230		34,115	

CORONER

ACCOUNT NUMBER: 001-430160

Description	2014	2015					2016		
	Prior Year Actual	Original Budget	Last Adopted Budget	Year-to-Date (as of June 30th)	Remaining for Year	Actual Result at Year End	Last Adopted vs Projected Actual	Proposed Budget	Projected Actual vs Proposed
EXPENDITURES:									
PERSONAL SERVICES:									
Coroner - Salaries	154,249	158,000	158,000	73,352	84,648	158,000	0.00%	187,310	18.55%
Coroner - FICA	3,891	4,000	4,000	1,854	2,146	4,000	0.00%	4,100	2.50%
Coroner - Retirement	14,595	13,700	13,700	6,300	7,250	13,550	-1.09%	15,985	17.97%
Coroner - Life/Health Insurance	26,896	31,000	31,000	13,708	15,292	29,000	-6.45%	36,035	24.26%
Coroner - Workers Compensation	483	500	500	208	242	450	-10.00%	640	42.22%
Coroner - Unemployment	145	155	155	35	40	75	-51.61%	120	60.00%
Coroner - Medicare	2,225	2,300	2,300	1,057	1,243	2,300	0.00%	2,885	25.43%
Coroner - Disability	100	100	100	48	52	100	0.00%	195	95.00%
Coroner - Deferred Comp	-	-	-	11	39	50	100.00%	150	200.00%
Coroner - Dental Insurance	120	120	120	60	60	120	0.00%	200	66.67%
Coroner - OPEB Contribution	2,505	2,350	2,350	1,158	1,242	2,400	2.13%	3,670	52.92%
Coroner - Miscellaneous	-	500	500	-	500	500	0.00%	500	0.00%
TOTAL PERSONAL SERVICES	205,209	212,725	212,725	97,791	112,754	210,545		251,790	
OPERATING SERVICES:									
Coroner - Ads, Dues & Subscriptions	1,150	1,400	1,400	-	1,400	1,400	0.00%	1,500	7.14%
Coroner - Printing	659	1,500	1,500	150	1,350	1,500	0.00%	1,500	0.00%
Coroner - Water	95	250	250	36	144	180	-28.00%	300	66.67%
Coroner - Postage	168	600	600	156	444	600	0.00%	600	0.00%
Coroner - Telephone	2,179	2,500	2,500	2,982	3,668	6,650	166.00%	7,500	12.78%
Coroner - Rentals	383	800	800	-	500	500	-37.50%	800	60.00%
Coroner - Maint. Of Property & Equipment	135	12,500	12,500	129	12,371	12,500	0.00%	12,500	0.00%
Coroner - Contractual Services	3,731	10,000	10,000	2,754	11,608	14,362	43.62%	10,000	-30.37%
Coroner - Professional Services	76,621	240,000	240,000	52,265	129,000	181,265	-24.47%	190,000	4.82%
Coroner - Property Insurance	2,864	3,050	3,050	838	2,102	2,940	-3.61%	3,550	20.75%
Coroner - Automobile Insurance	1,208	1,300	1,300	402	898	1,300	0.00%	1,560	20.00%
Coroner - Employee Liability	1,814	1,950	1,950	624	1,876	2,500	28.21%	3,000	20.00%
Coroner - General Liability	2,085	2,200	2,200	719	2,131	2,850	29.55%	3,420	20.00%
TOTAL OPERATING SERVICES	93,092	278,050	278,050	61,055	167,492	228,547		236,230	
MATERIALS & SUPPLIES:									
Coroner - Office & Communications Equip.	21,027	16,500	16,500	-	15,000	15,000	-9.09%	16,500	10.00%
Coroner - Office Supplies	3,238	4,000	4,000	1,160	2,840	4,000	0.00%	4,000	0.00%
Coroner - Food & Clothing	214	21,200	21,200	2,769	2,231	5,000	-76.42%	6,500	30.00%
Coroner - Maint. Of Building & Grounds	83	2,000	2,000	36	1,964	2,000	0.00%	2,000	0.00%
Coroner - Vehicle Supplies	2,042	7,000	7,000	1,117	5,883	7,000	0.00%	7,000	0.00%
Coroner - Equipment & Vehicle Parts	-	7,000	7,000	-	7,000	7,000	0.00%	7,000	0.00%
Coroner - Miscellaneous Materials	-	7,100	7,100	-	7,100	7,100	0.00%	7,100	0.00%
TOTAL MATERIALS & SUPPLIES	26,604	64,800	64,800	5,082	42,018	47,100		50,100	

CONTINUED

CORONER

ACCOUNT NUMBER: 001-430160

Description	2014	2015					2016		
	Prior Year Actual	Original Budget	Last Adopted Budget	Year-to-Date (as of June 30th)	Remaining for Year	Actual Result at Year End	Last Adopted vs Projected Actual	Proposed Budget	Projected Actual vs Proposed
EXPENDITURES: (CONT.)									
OTHER CHARGES:									
Coroner - Training & Travel	6,582	20,290	20,290	1,788	13,212	15,000	-26.07%	16,000	6.67%
Coroner - Official Fees	-	400	400	-	400	400	0.00%	400	0.00%
TOTAL OTHER CHARGES	6,582	20,690	20,690	1,788	13,612	15,400		16,400	
TOTAL EXPENDITURES	331,487	576,265	576,265	165,716	335,876	501,592		554,520	
FUNDING SOURCE:									
General Fund	295,547	546,265	546,265	148,606	320,986	469,592	-14.04%	524,520	11.70%
Coroner - Other Fees	8,840	10,000	10,000	5,310	4,690	10,000	0.00%	10,000	0.00%
Institutional Charges	27,100	20,000	20,000	11,800	10,200	22,000	10.00%	20,000	-9.09%
TOTAL	331,487	576,265	576,265	165,716	335,876	501,592		554,520	

ANIMAL CONTROL

ACCOUNT NUMBER: 001-430180

Description	2014	2015					2016		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:									
PERSONAL SERVICES:									
Animal - Salaries	326,505	347,000	347,000	151,155	198,845	350,000	0.86%	366,000	4.57%
Animal - FICA	477	550	550	427	573	1,000	81.82%	1,200	20.00%
Animal - Retirement	50,862	49,500	49,500	20,898	26,102	47,000	-5.05%	46,000	-2.13%
Animal - Life/Health Insurance	78,982	97,000	97,000	39,465	42,535	82,000	-15.46%	101,000	23.17%
Animal - Workers Compensation	30,611	33,000	33,000	12,637	14,363	27,000	-18.18%	31,000	14.81%
Animal - Unemployment	401	500	500	95	130	225	-55.00%	500	122.22%
Animal - Medicare	4,668	5,100	5,100	2,172	2,828	5,000	-1.96%	6,000	20.00%
Animal - Disability	1,092	1,100	1,100	505	545	1,050	-4.55%	1,200	14.29%
Animal - Deferred Compensation	542	1,000	1,000	382	618	1,000	0.00%	2,000	100.00%
Animal - Dental Insurance	480	500	500	240	60	300	-40.00%	500	66.67%
Animal - OPEB Contribution	8,739	8,500	8,500	3,850	4,650	8,500	0.00%	9,000	5.88%
Animal - Miscellaneous	312	2,000	2,000	135	1,865	2,000	0.00%	2,000	0.00%
TOTAL PERSONAL SERVICES	503,671	545,750	545,750	231,961	293,114	525,075		566,400	
OPERATING SERVICES:									
Animal - Ads, Dues & Subscriptions	896	520	520	110	410	520	0.00%	700	34.62%
Animal - Printing	860	2,500	2,500	600	1,900	2,500	0.00%	2,500	0.00%
Animal - Utilities - Electric	25,102	25,016	25,016	9,261	15,755	25,016	0.00%	30,019	20.00%
Animal - Utilities - Gas	-	5,000	5,000	-	5,000	5,000	0.00%	-	-100.00%
Animal - Utilities - Water	2,545	6,530	6,530	518	6,012	6,530	0.00%	6,530	0.00%
Animal - Postage	-	350	350	-	350	350	0.00%	350	0.00%
Animal - Telephone	6,479	12,000	12,000	2,759	8,441	11,200	-6.67%	11,200	0.00%
Animal - Rentals	8,387	14,000	14,000	633	13,367	14,000	0.00%	14,000	0.00%
Animal - Maint of Property & Equipment	2,760	15,500	15,500	3,430	12,070	15,500	0.00%	15,500	0.00%
Animal - Contractual Services	27,274	25,300	25,300	9,153	16,147	25,300	0.00%	30,000	18.58%
Animal - Professional Services	10,652	40,000	40,000	4,342	35,658	40,000	0.00%	20,000	-50.00%
Animal - Property Insurance	19,482	20,500	20,500	5,165	10,635	15,800	-22.93%	18,960	20.00%
Animal - Automobile Insurance	7,245	7,650	7,650	2,414	5,086	7,500	-1.96%	9,000	20.00%
Animal - Employee Liability	4,166	4,400	4,400	1,433	2,967	4,400	0.00%	5,280	20.00%
Animal - General Liability	4,787	5,050	5,050	1,650	3,250	4,900	-2.97%	5,880	20.00%
TOTAL OPERATING SERVICES	120,635	184,316	184,316	41,468	137,048	178,516		169,919	

CONTINUED

ANIMAL CONTROL

ACCOUNT NUMBER: 001-430180

Description	2014	2015					2016		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES: (CONT.)									
MATERIALS & SUPPLIES:									
Animal - Office & Communications Equip.	479	7,000	7,000	1,943	5,057	7,000	0.00%	7,000	0.00%
Animal - Office Supplies	1,814	5,000	5,000	596	4,404	5,000	0.00%	5,000	0.00%
Animal - Medical Supplies	9,961	11,000	11,000	1,862	9,138	11,000	0.00%	13,000	18.18%
Animal - Food & Clothing	13,318	20,000	20,000	6,091	13,909	20,000	0.00%	20,000	0.00%
Animal - Maint of Buildings & Grounds	14,379	48,000	48,000	7,794	40,206	48,000	0.00%	38,000	-20.83%
Animal - Vehicle Supplies	10,227	22,150	22,150	2,817	19,333	22,150	0.00%	22,150	0.00%
Animal - Miscellaneous	1,685	3,000	3,000	-	3,000	3,000	100.00%	3,000	0.00%
Animal - Equipment & Vehicle Parts	1,310	12,500	12,500	1,502	10,998	12,500	0.00%	7,500	-40.00%
Animal - Miscellaneous Chemicals	2,002	24,000	24,000	612	23,388	24,000	0.00%	12,000	-50.00%
Animal - Tools & Equipment	3,832	6,000	6,000	2,573	3,427	6,000	0.00%	6,000	0.00%
TOTAL MATERIALS & SUPPLIES	59,007	158,650	158,650	25,790	132,860	158,650		133,650	
OTHER CHARGES:									
Animal - Training & Travel	1,113	7,000	7,000	3,115	3,885	7,000	0.00%	7,000	0.00%
TOTAL OTHER CHARGES	1,113	7,000	7,000	3,115	3,885	7,000		7,000	
CAPITAL OUTLAY:									
Animal - Improvement Other than Building	-	344,500	344,500	17,767	326,733	344,500	0.00%	-	-100.00%
Animal - Acquisition of Vehicles	-	35,000	35,000	-	-	-	-100.00%	-	0.00%
Animal - Major Repairs	-	-	-	8,000	(8,000)	-	0.00%	-	0.00%
Animal - Architectural/Engineering Fees	22,711	29,000	29,000	-	29,000	29,000	0.00%	-	-100.00%
TOTAL CAPITAL OUTLAY	22,711	408,500	408,500	25,767	347,733	373,500		-	
TOTAL EXPENDITURES	707,137	1,304,216	1,304,216	328,101	914,640	1,242,741		876,969	
FUNDING SOURCE:									
General Fund	702,247	1,299,716	1,299,716	326,326	912,115	1,238,441	-4.71%	872,969	-29.51%
Animal Control	4,890	4,500	4,500	1,775	2,525	4,300	-4.44%	4,000	-6.98%
TOTAL	707,137	1,304,216	1,304,216	328,101	914,640	1,242,741		876,969	

HEALTH & SAFETY REHAB

ACCOUNT NUMBER: 001-430225

Description	2014	2015					2016		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:									
PERSONAL SERVICES:									
H&S Rehab - Salaries	15,733	18,720	18,720	9,785	11,715	21,500	14.85%	20,000	-6.98%
H&S Rehab - FICA	975	1,200	1,200	607	753	1,360	13.33%	1,300	-4.41%
H&S Rehab - Workers Compensation	1,092	1,300	1,300	604	746	1,350	3.85%	1,300	-3.70%
H&S Rehab - Unemployment	20	25	25	6	14	20	-20.00%	15	-25.00%
H&S Rehab - Medicare	228	275	275	142	168	310	12.73%	300	-3.23%
TOTAL PERSONAL SERVICES	18,048	21,520	21,520	11,144	13,396	24,540		22,915	
OPERATING SERVICES:									
H&S Rehab - Maint of Prop & Equipment	32,154	20,000	20,000	21,861	8,211	30,072	50.36%	30,000	-0.24%
TOTAL OPERATING SERVICES	32,154	20,000	20,000	21,861	8,211	30,072		30,000	
MATERIALS & SUPPLIES:									
H&S Rehab - Miscellaneous	10,091	15,000	15,000	4,872	1,602	6,474	-56.84%	9,000	39.02%
H&S Rehab - Tools & Equipment	205	3,000	3,000	422	1,032	1,454	-51.53%	1,000	-31.22%
TOTAL MATERIALS & SUPPLIES	10,296	18,000	18,000	5,294	2,634	7,928		10,000	
TOTAL EXPENDITURES	60,498	59,520	59,520	38,299	24,241	62,540		62,915	

REVITALIZATION FUND PROGRAM

ACCOUNT NUMBER: 001-430226

Description	2014		2015				2016		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:									
OPERATING SERVICES:									
Revitalization - Maint of Prop & Equipment	-	12,000	12,000	-	2,119	2,119	-82.34%	6,000	183.15%
TOTAL OPERATING SERVICES	-	12,000	12,000	-	2,119	2,119		6,000	
TOTAL EXPENDITURES	-	12,000	12,000	-	2,119	2,119		6,000	

COMMUNITY SERVICES

ACCOUNT NUMBER: 001-430231

Description	2014	2015					2016		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:									
PERSONAL SERVICES:									
Comm Svcs - Salaries	244,559	266,200	266,200	121,490	138,510	260,000	-2.33%	273,000	5.00%
Comm Svcs - Per Diem	5,160	9,360	9,360	3,840	3,120	6,960	-25.64%	9,360	34.48%
Comm Svcs - FICA	445	1,000	1,000	40	260	300	-70.00%	1,000	233.33%
Comm Svcs - Retirement	41,945	37,000	37,000	17,523	20,077	37,600	1.62%	35,000	-6.91%
Comm Svcs - Life/Health Insurance	57,629	58,500	58,500	27,385	31,615	59,000	0.85%	75,000	27.12%
Comm Svcs - Workers Compensation	1,592	1,600	1,600	637	763	1,400	-12.50%	1,700	21.43%
Comm Svcs - Unemployment	321	340	340	76	89	165	-51.47%	175	6.06%
Comm Svcs - Medicare	3,104	3,300	3,300	1,408	1,692	3,100	-6.06%	3,500	12.90%
Comm Svcs - Disability	982	1,000	1,000	464	486	950	-5.00%	1,000	5.26%
Comm Svcs - Deferred Compensation	6,453	6,300	6,300	2,875	3,625	6,500	3.17%	7,500	15.38%
Comm Svcs - Dental Insurance	696	700	700	346	354	700	0.00%	800	14.29%
Comm Svcs - OPEB Contribution	9,616	6,285	6,285	3,219	3,481	6,700	6.60%	7,000	4.48%
Comm Svcs - Miscellaneous	178	640	640	-	-	-	-100.00%	640	100.00%
TOTAL PERSONAL SERVICES	372,680	392,225	392,225	179,303	204,072	383,375		415,675	
OPERATING SERVICES:									
Comm Svcs - Ads, Dues & Subscriptions	3,530	2,908	2,908	1,861	976	2,837	-2.44%	2,908	2.50%
Comm Svcs - Printing	1,442	1,223	1,223	496	727	1,223	0.00%	1,223	0.00%
Comm Svcs - Utilities - Electric	7,047	8,196	8,196	1,875	5,586	7,461	-8.97%	8,196	9.85%
Comm Svcs - Utilities - Gas	419	6,050	6,050	-	7,050	7,050	16.53%	8,550	21.28%
Comm Svcs - Utilities - Water	4,142	3,750	3,750	2,591	1,159	3,750	0.00%	3,750	0.00%
Comm Svcs - Postage	881	1,088	1,088	577	134	711	-34.65%	1,088	53.02%
Comm Svcs - Telephone	9,417	12,006	12,006	6,002	3,216	9,218	-23.22%	12,006	30.25%
Comm Svcs - Rentals	6,151	5,709	5,709	1,098	4,152	5,250	-8.04%	5,250	0.00%
Comm Svcs - Maint of Property & Equip	996	2,360	2,360	316	1,760	2,076	-12.03%	2,360	13.68%
Comm Svcs - Contractual Services	9,937	25,112	25,112	4,565	20,556	25,121	0.04%	25,112	-0.04%
Comm Svcs - Professional Services	2,343	1,700	1,700	-	1,700	1,700	0.00%	1,700	0.00%
Comm Svcs - Property Insurance	2,587	2,750	2,750	1,322	1,228	2,550	-7.27%	3,060	20.00%
Comm Svcs - Automobile Insurance	7,245	7,650	7,650	2,414	5,086	7,500	-1.96%	9,000	20.00%
Comm Svcs - Employee Liability	2,720	3,500	3,500	1,118	2,382	3,500	0.00%	4,200	20.00%
Comm Svcs - General Liability	1,936	3,300	3,300	1,046	2,254	3,300	0.00%	3,960	20.00%
TOTAL OPERATING SERVICES	60,793	87,302	87,302	25,281	57,966	83,247		92,363	
MATERIALS & SUPPLIES:									
Comm Svcs - Office & Comm. Equip.	2,916	4,000	4,000	1,571	3,429	5,000	25.00%	6,800	36.00%
Comm Svcs - Office Supplies	4,139	7,000	7,000	1,780	5,220	7,000	0.00%	7,000	0.00%
Comm Svcs - Medical Supplies	1,031	2,250	2,250	929	1,321	2,250	0.00%	2,250	0.00%
Comm Svcs - Food & Clothing	3,243	8,800	8,800	1,608	7,192	8,800	0.00%	8,800	0.00%
Comm Svcs - Maint of Buildings & Grounds	2,519	3,000	3,000	996	2,004	3,000	0.00%	3,000	0.00%
Comm Svcs - Vehicle Supplies	4,405	4,700	4,700	1,106	(1,106)	-	-100.00%	4,700	100.00%
Comm Svcs - Equipment & Vehicle Parts	913	700	700	533	165	698	-0.29%	700	0.29%
TOTAL MATERIALS & SUPPLIES	19,166	30,450	30,450	8,523	18,225	26,748		33,250	

CONTINUED

COMMUNITY SERVICES

ACCOUNT NUMBER: 001-430231

Description	2014		2015				2016		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES: (CONT.)									
OTHER CHARGES:									
Comm Svcs - Training & Travel	5,479	12,000	12,000	4,768	4,621	9,389	-21.76%	12,000	27.81%
TOTAL OTHER CHARGES	5,479	12,000	12,000	4,768	4,621	9,389		12,000	
CAPITAL OUTLAY:									
Comm Svcs - Bldgs, Grounds, Gen Plant	-	335,000	415,210	77,979	337,321	415,300	0.02%	-	-100.00%
Comm Svcs - Arch/Eng Fees	25,247	-	-	-	-	-	0.00%	-	0.00%
Comm Svcs - Other Fees	2,490	-	-	1,323	177	1,500	100.00%	-	-100.00%
TOTAL CAPITAL OUTLAY	27,737	335,000	415,210	79,302	337,498	416,800		-	
TOTAL EXPENDITURES	485,855	856,977	937,187	297,177	622,382	919,559		553,288	

ENERGY ASSISTANCE

ACCOUNT NUMBER: 001-430232

Description	2014	2015					2016		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Actual Result at Year End	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:									
PERSONAL SERVICES:									
Energy - Salaries	19,878	15,215	15,215	5,873	7,127	13,000	-14.56%	13,500	3.85%
Energy - Retirement	3,334	2,205	2,205	852	973	1,825	-17.23%	1,710	-6.30%
Energy - Life/Health Insurance	2,579	2,400	2,400	878	1,022	1,900	-20.83%	2,400	26.32%
Energy - Workers Compensation	95	90	90	31	34	65	-27.78%	75	15.38%
Energy - Unemployment	23	20	20	4	6	10	-50.00%	15	50.00%
Energy - Medicare	244	220	220	82	93	175	-20.45%	200	14.29%
Energy - Disability	76	55	55	23	22	45	-18.18%	50	11.11%
Energy - Deferred Compensation	423	500	500	209	291	500	0.00%	600	20.00%
Energy - Dental	67	50	50	20	20	40	-20.00%	50	25.00%
Energy - OPEB Contribution	-	380	380	157	168	325	-14.47%	400	23.08%
TOTAL PERSONAL SERVICES	26,719	21,135	21,135	8,129	9,756	17,885		19,000	
OPERATING SERVICES:									
Energy - Utilities - Electric	-	240,000	240,000	-	-	-	-100.00%	-	0.00%
Energy - Utilities - Gas	-	2,000	2,000	-	-	-	-100.00%	-	0.00%
TOTAL OPERATING SERVICES	-	242,000	242,000	-	-	-		-	
TOTAL EXPENDITURES	26,719	263,135	263,135	8,129	9,756	17,885		19,000	
FUNDING SOURCE:									
General Fund	1	2,985	2,985	(10,519)	8,404	(2,115)	-170.85%	550	100.00%
Federal Grant	26,718	260,150	260,150	18,648	1,352	20,000	-92.31%	18,450	-7.75%
TOTAL	26,719	263,135	263,135	8,129	9,756	17,885		19,000	

SUMMER FEEDING

ACCOUNT NUMBER: 001-430233

Description	2014	2015					2016		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Actual Result at Year End	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:									
PERSONAL SERVICES:									
Summer Feed - Salaries	26,682	29,400	29,400	14,854	16,991	31,845	8.32%	36,500	14.62%
Summer Feed - FICA	1,654	1,900	1,900	921	1,054	1,975	3.95%	2,300	16.46%
Summer Feed - Workers Compensation	1,837	2,020	2,020	908	1,037	1,945	-3.71%	2,300	18.25%
Summer Feed - Unemployment	33	40	40	9	11	20	-50.00%	25	25.00%
Summer Feed - Medicare	387	450	450	215	250	465	3.33%	550	18.28%
Summer Feed - Miscellaneous	534	748	748	810	225	1,035	38.37%	748	-27.73%
TOTAL PERSONAL SERVICES	31,127	34,558	34,558	17,717	19,568	37,285		42,423	
OPERATING SERVICES:									
Summer Feed - Ads, Dues & Subscriptions	66	46	46	44	6	50	8.70%	46	-8.00%
Summer Feed - Printing	-	600	600	956	44	1,000	66.67%	600	-40.00%
Summer Feed - Rentals	5,589	7,684	7,684	-	5,600	5,600	-27.12%	7,684	37.21%
Summer Feed - Professional Services	16,058	17,970	17,970	-	16,000	16,000	-10.96%	17,970	12.31%
Summer Feed - Employee Liability	373	400	400	126	274	400	0.00%	480	20.00%
Summer Feed - General Liability	429	470	470	145	325	470	0.00%	565	20.21%
TOTAL OPERATING SERVICES	22,515	27,170	27,170	1,271	22,249	23,520		27,345	
MATERIALS & SUPPLIES:									
Summer Feed - Office Supplies	67	-	-	140	10	150	100.00%	150	0.00%
Summer Feed - Educational, Recreational	354	16	16	-	26	26	62.50%	16	-38.46%
Summer Feed - Food & Clothing	23,048	19,000	19,000	12,097	4,066	16,163	-14.93%	19,000	17.55%
Summer Feed - Maint of Bldgs & Grounds	1,082	888	888	1,233	267	1,500	68.92%	888	-40.80%
Summer Feed - Miscellaneous	94	-	-	40	60	100	100.00%	100	0.00%
TOTAL MATERIALS & SUPPLIES	24,645	19,904	19,904	13,510	4,429	17,939		20,154	
OTHER CHARGES:									
Summer Feed - Training & Travel	504	732	732	-	200	200	-72.68%	732	266.00%
TOTAL OTHER CHARGES	504	732	732	-	200	200		732	
TOTAL EXPENDITURES	78,791	82,364	82,364	32,498	46,446	78,944		90,654	
FUNDING SOURCE:									
General Fund	57,017	59,864	59,864	16,420	37,524	53,944	-9.89%	65,654	21.71%
Federal Grant	21,774	22,500	22,500	16,078	8,922	25,000	11.11%	25,000	0.00%
TOTAL	78,791	82,364	82,364	32,498	46,446	78,944		90,654	

COMMUNITY SERVICE CENTERS

ACCOUNT NUMBER: 001-430234

Description	2014	2015					2016		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Actual Result at Year End	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:									
PERSONAL SERVICES:									
CS Centers - Salaries	50,682	101,750	101,750	26,266	30,734	57,000	-43.98%	105,000	84.21%
CS Centers - FICA	899	1,900	1,900	529	771	1,300	-31.58%	2,000	53.85%
CS Centers - Retirement	8,389	10,400	10,400	2,571	2,929	5,500	-47.12%	10,000	81.82%
CS Centers - Life/Health Insurance	9,380	21,000	21,000	2,636	2,864	5,500	-73.81%	14,000	154.55%
CS Centers - Workers Compensation	359	600	600	140	160	300	-50.00%	600	100.00%
CS Centers - Unemployment	62	130	130	17	28	45	-65.38%	65	44.44%
CS Centers - Medicare	859	1,500	1,500	379	441	820	-45.33%	1,500	82.93%
CS Centers - Disability	163	260	260	68	67	135	-48.08%	300	122.22%
CS Centers - Deferred Comp	454	-	-	-	-	-	0.00%	-	0.00%
CS Centers - Dental Insurance	132	240	240	60	60	120	-50.00%	240	100.00%
CS Centers - OPEB Contribution	990	1,785	1,785	472	528	1,000	-43.98%	2,000	100.00%
CS Centers - Miscellaneous	178	400	400	270	130	400	0.00%	400	0.00%
TOTAL PERSONAL SERVICES	72,547	139,965	139,965	33,408	38,712	72,120		136,105	
OPERATING SERVICES:									
CS Centers - Ads, Dues & Subscriptions	16	270	270	-	150	150	-44.44%	270	80.00%
CS Centers - Utilities - Electric	2,741	4,032	4,032	843	328	1,171	-70.96%	4,032	244.32%
CS Centers - Utilities - Water	407	720	720	130	(77)	53	-92.64%	720	1258.49%
CS Centers - Maint of Property & Equip	120	960	960	-	230	230	-76.04%	990	330.43%
CS Centers - Contractual Services	7,033	13,644	13,644	2,958	262	3,220	-76.40%	16,246	404.53%
CS Centers - Professional Services	1,380	3,000	3,000	-	1,500	1,500	-50.00%	11,000	633.33%
CS Centers - Employee Liability	523	550	550	175	625	800	45.45%	960	20.00%
CS Centers - General Liability	601	650	650	202	698	900	38.46%	1,080	20.00%
TOTAL OPERATING SERVICES	12,821	23,826	23,826	4,308	3,716	8,024		35,298	
MATERIALS & SUPPLIES:									
CS Centers - Office & Comm. Equip.	2,326	10,800	10,800	-	1,000	1,000	-90.74%	12,200	1120.00%
CS Centers - Office Supplies	690	2,800	2,800	742	(542)	200	-92.86%	1,400	600.00%
CS Centers - Educational & Recreational	3,240	6,000	6,000	3,469	631	4,100	-31.67%	4,300	4.88%
CS Centers - Medical/Drugs	74	250	250	-	250	250	0.00%	250	0.00%
CS Centers - Food & Clothing	2,355	3,000	3,000	1,385	1,615	3,000	0.00%	3,000	0.00%
CS Centers - Maint of Bldg & Grds	650	1,900	1,900	36	1,864	1,900	0.00%	1,900	0.00%
TOTAL MATERIALS & SUPPLIES	9,335	24,750	24,750	5,632	4,818	10,450		23,050	

CONTINUED

COMMUNITY SERVICE CENTERS

ACCOUNT NUMBER: 001-430234

Description	2014	2015					2016		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Actual Result at Year End	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES: (CONT.)									
OTHER CHARGES:									
CS Centers - Training & Travel	136	500	500	2,054	446	2,500	400.00%	2,500	0.00%
CS Centers - Judgement & Damages	-	200	200	-	177	177	-11.50%	200	12.99%
TOTAL OTHER CHARGES	136	700	700	2,054	623	2,677		2,700	
TOTAL EXPENDITURES	94,839	189,241	189,241	45,402	47,869	93,271		197,153	
<i>General Fund</i>	64,839	159,241	159,241	25,402	37,869	63,271	-60.27%	167,153	164.19%
<i>SPLIT - Community Services</i>	30,000	30,000	30,000	20,000	10,000	30,000	0.00%	30,000	0.00%
TOTAL	94,839	189,241	189,241	45,402	47,869	93,271		197,153	

COMMUNITY SERVICE SUBGRANTS

ACCOUNT NUMBER: 001-430235

Description	2014	2015					2016		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Actual Result at Year End	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:									
OPERATING SERVICES:									
CS Subgrants - Ads, Dues & Subscriptions	200	-	-	-	-	-	0.00%	-	0.00%
CS Subgrants - Professional Services	-	5,000	5,000	-	2,000	2,000	-60.00%	5,000	150.00%
TOTAL OPERATING SERVICES	200	5,000	5,000	-	2,000	2,000		5,000	
MATERIALS & SUPPLIES:									
CS Subgrants - Office & Consumable Eqpt	829	-	-	-	-	-	0.00%	-	0.00%
CS Subgrants - Office Suplies	88	-	-	-	-	-	0.00%	-	0.00%
CS Subgrants - Food & Clothing	4,953	2,000	2,000	63	1,562	1,625	-18.75%	2,000	23.08%
TOTAL MATERIALS & SUPPLIES	5,870	2,000	2,000	63	1,562	1,625		2,000	
TOTAL EXPENDITURES	6,070	7,000	7,000	63	3,562	3,625		7,000	
FUNDING SOURCE:									
General Fund	6,070	2,000	2,000	63	1,562	1,625	-18.75%	2,000	23.08%
LACAP - Client Education	-	5,000	5,000	-	2,000	2,000	-60.00%	5,000	150.00%
TOTAL	6,070	7,000	7,000	63	3,562	3,625		7,000	

FEMA

ACCOUNT NUMBER: 001-430238

Description	2014		2015				2016		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Actual Result at Year End	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:									
OPERATING SERVICES:									
FEMA - Rentals	-	9,000	9,000	-	-	-	-100.00%	-	0.00%
TOTAL OPERATING SERVICES	-	9,000	9,000	-	-	-		-	
TOTAL EXPENDITURES	-	9,000	9,000	-	-	-		-	

CSBG - ADMINISTRATION

ACCOUNT NUMBER: 001-430247

Description	2014		2015				2016		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Actual Result at Year End	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:									
PERSONAL SERVICES:									
CSBG-Admin - Salaries	9,186	9,650	9,650	4,559	4,666	9,225	-4.40%	9,610	4.17%
CSBG-Admin - Retirement	1,455	1,400	1,400	625	715	1,340	-4.29%	1,300	-2.99%
CSBG-Admin - Life/Health Insurance	2,823	3,400	3,400	1,467	1,663	3,130	-7.94%	4,000	27.80%
CSBG-Admin - Workers Compensation	53	60	60	22	28	50	-16.67%	55	10.00%
CSBG-Admin - Unemployment	11	15	15	3	2	5	-66.67%	10	100.00%
CSBG-Admin - Medicare	140	140	140	62	73	135	-3.57%	145	7.41%
CSBG-Admin - Disability	35	35	35	17	18	35	0.00%	40	14.29%
CSBG-Admin - Deferred Compensation	28	50	50	14	21	35	-30.00%	40	14.29%
CSBG-Admin - Dental	27	30	30	13	12	25	-16.67%	30	20.00%
CSBG-Admin - OPEB Contribution	-	240	240	115	125	240	0.00%	250	4.17%
TOTAL PERSONAL SERVICES	13,758	15,020	15,020	6,897	7,323	14,220		15,480	
OPERATING SERVICES:									
CSBG-Admin - Employee Liability	636	50	50	10	50	60	20.00%	75	25.00%
CSBG-Admin - General Liability	642	50	50	12	58	70	40.00%	85	21.43%
TOTAL OPERATING SERVICES	1,278	100	100	22	108	130		160	
TOTAL EXPENDITURES	15,036	15,120	15,120	6,919	7,431	14,350		15,640	
FUNDING SOURCE:									
General Fund	-	84	84	1,021	(1,707)	(686)	-916.67%	(11,749)	1612.68%
CSBG-Administration	15,036	15,036	15,036	5,898	9,138	15,036	0.00%	27,389	82.16%
TOTAL	15,036	15,120	15,120	6,919	7,431	14,350		15,640	

CSBG - PROGRAM ACTIVITIES

ACCOUNT NUMBER: 001-430248

Description	2014	2015					2016		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Actual Result at Year End	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:									
PERSONAL SERVICES:									
CSBG-Prog Act - Salaries	85,041	88,710	88,710	42,168	43,182	85,350	-3.79%	87,900	2.99%
CSBG-Prog Act - Retirement	6,719	12,870	12,870	5,783	6,592	12,375	-3.85%	11,425	-7.68%
CSBG-Prog Act - Life/Health Insurance	8,602	19,400	19,400	8,549	9,691	18,240	-5.98%	23,225	27.33%
CSBG-Prog Act - Workers Compensation	291	515	515	207	238	445	-13.59%	550	23.60%
CSBG-Prog Act - Unemployment	86	110	110	25	30	55	-50.00%	60	9.09%
CSBG-Prog Act - Medicare	520	1,000	1,000	428	497	925	-7.50%	1,000	8.11%
CSBG-Prog Act - Disability	214	320	320	153	157	310	-3.13%	325	4.84%
CSBG-Prog Act - Deferred Compensation	1,260	2,800	2,800	1,241	1,514	2,755	-1.61%	3,000	8.89%
CSBG-Prog Act - Dental	144	215	215	103	107	210	-2.33%	220	4.76%
CSBG-Prog Act - OPEB Contribution	-	2,220	2,220	1,062	1,138	2,200	-0.90%	2,300	4.55%
TOTAL PERSONAL SERVICES	102,877	128,160	128,160	59,719	63,146	122,865		130,005	
OPERATING SERVICES:									
CSBG-Prog Act - Utilities -Electric	2,059	450	450	1,350	227	1,577	250.44%	1,500	-4.88%
CSBG-Prog Act - Utilities -Gas	-	150	150	-	-	-	-100.00%	-	0.00%
CSBG-Prog Act - Utilities -Water	1,122	1,800	1,800	922	280	1,202	-33.22%	1,200	-0.17%
CSBG-Prog Act - Rentals	302	658	658	1,456	588	2,044	210.64%	900	-55.97%
CSBG-Prog Act - General Liability	1,278	800	800	241	559	800	0.00%	960	20.00%
TOTAL OPERATING SERVICES	4,761	3,858	3,858	3,969	1,654	5,623		4,560	
MATERIALS & SUPPLIES:									
CSBG-Prog Act - Medical & Drugs	317	500	500	72	-	72	-85.60%	200	177.78%
CSBG-Prog Act - Food & Clothing	-	300	300	-	-	-	-100.00%	-	0.00%
TOTAL MATERIALS & SUPPLIES	317	800	800	72	-	72		200	
 TOTAL EXPENDITURES	 107,955	 132,818	 132,818	 63,760	 64,800	 128,560		 134,765	
 FUNDING SOURCE:									
General Fund	1	24,864	24,864	8,685	11,921	20,606	-17.13%	38,054	84.67%
CSBG-Program Activities	107,954	107,954	107,954	55,075	52,879	107,954	0.00%	96,711	-10.41%
TOTAL	107,955	132,818	132,818	63,760	64,800	128,560		134,765	

HOME PROGRAM

ACCOUNT NUMBER: 001-430250

Description	2014	2015					2016		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Actual Result at Year End	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:									
PERSONAL SERVICES:									
Home Program - Salaries	41,929	43,800	43,800	20,548	23,452	44,000	0.46%	46,000	4.55%
Home Program - Retirement	6,688	6,400	6,400	2,979	3,421	6,400	0.00%	6,000	-6.25%
Home Program - Life/Health Insurance	13,492	15,100	15,100	6,930	8,070	15,000	-0.66%	18,850	25.67%
Home Program - Workers Compensation	242	255	255	107	123	230	-9.80%	300	30.43%
Home Program - Unemployment	52	55	55	13	17	30	-45.45%	35	16.67%
Home Program - Medicare	578	635	635	284	331	615	-3.15%	700	13.82%
Home Program - Disability	159	160	160	79	81	160	0.00%	170	6.25%
Home Program - Deferred Compensation	141	-	-	134	166	300	100.00%	400	33.33%
Home Program - OPEB Contribution	1,147	1,095	1,095	547	588	1,135	3.65%	1,200	5.73%
Home Program - Miscellaneous	-	80	80	-	80	80	0.00%	80	0.00%
TOTAL PERSONAL SERVICES	64,428	67,580	67,580	31,621	36,329	67,950		73,735	
OPERATING SERVICES:									
Home Program - Ads, Dues & Subs	435	250	250	23	177	200	-20.00%	250	25.00%
Home Program - Postage	737	220	220	-	200	200	-9.09%	200	0.00%
Home Program - Maint of Prop & Equip	102,391	170,000	170,000	57,139	69,200	126,339	-25.68%	240,000	89.97%
Home Program - Contractual Services	-	-	-	250	250	500	100.00%	500	0.00%
Home Program - Professional Services	23,623	34,775	34,775	9,450	23,425	32,875	-5.46%	34,775	5.78%
Home Program - Employee Liability	523	550	550	175	375	550	0.00%	660	20.00%
Home Program - General Liability	600	640	640	201	439	640	0.00%	770	20.31%
TOTAL OPERATING SERVICES	128,309	206,435	206,435	67,238	94,066	161,304		277,155	
MATERIALS & SUPPLIES:									
Home Program - Office & Comm. Equip.	226	1,000	1,000	142	590	732	-26.80%	1,000	36.61%
Home Program - Office Supplies	679	1,000	1,000	421	584	1,005	0.50%	1,000	-0.50%
Home Program - Food & Clothing	339	-	-	-	-	-	0.00%	-	0.00%
TOTAL MATERIALS & SUPPLIES	1,244	2,000	2,000	563	1,174	1,737		2,000	
OTHER CHARGES:									
Home Program - Training & Travel	1,035	3,500	3,500	664	2,700	3,364	-3.89%	3,500	4.04%
Home Program - Official Fees	1,335	1,050	1,050	605	690	1,295	23.33%	1,050	-18.92%
TOTAL OTHER CHARGES	2,370	4,550	4,550	1,269	3,390	4,659		4,550	
TOTAL EXPENDITURES	196,351	280,565	280,565	100,691	134,959	235,650		357,440	
FUNDING SOURCE:									
General Fund	112,417	135,304	135,304	100,683	85,767	186,450	37.80%	135,097	-27.54%
Federal Grant	83,934	145,261	145,261	8	49,192	49,200	-66.13%	222,343	351.92%
TOTAL	196,351	280,565	280,565	100,691	134,959	235,650		357,440	

COMMUNITY CENTER

ACCOUNT NUMBER: 001-450300

Description	2014	2015					2016		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Actual Result at Year End	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:									
PERSONAL SERVICES:									
Com.Center - Salaries	-	1,200	1,200	-	1,200	1,200	0.00%	4,500	275.00%
Com.Center - FICA	-	75	75	-	75	75	0.00%	300	300.00%
Com.Center - Workers Compensation	-	60	60	-	75	75	25.00%	300	300.00%
Com.Center - Unemployment	-	5	5	-	1	1	-80.00%	5	400.00%
Com.Center - Medicare	-	20	20	-	20	20	0.00%	100	400.00%
Com.Center - Miscellaneous	-	300	300	-	-	-	-100.00%	-	0.00%
TOTAL PERSONAL SERVICES	-	1,660	1,660	-	1,371	1,371		5,205	
OPERATING SERVICES:									
Com.Center - Ads, Dues & Subscriptions	1,861	1,725	1,725	1,507	1,883	3,390	96.52%	7,290	115.04%
Com.Center - Printing	783	8,200	8,200	-	6,200	6,200	-24.39%	7,000	12.90%
Com.Center - Utilities - Electric	63,721	42,000	42,000	19,829	22,171	42,000	0.00%	42,000	0.00%
Com.Center - Utilities - Gas	9,719	8,400	8,400	4,653	3,747	8,400	0.00%	8,400	0.00%
Com.Center - Utilities - Water	1,473	4,800	4,800	1,046	1,354	2,400	-50.00%	2,800	16.67%
Com.Center - Postage	313	4,600	4,600	-	4,450	4,450	-3.26%	4,450	0.00%
Com.Center - Telephone	10,199	1,080	1,080	5,929	4,871	10,800	100.00%	10,800	0.00%
Com.Center - Rentals	1,238	1,500	1,500	920	1,380	2,300	53.33%	7,020	205.22%
Com.Center - Maint of Property & Equip	1,267	4,550	4,550	9,475	4,975	14,450	217.58%	15,650	8.30%
Com.Center - Contractual Services	38,622	43,393	43,393	18,838	29,555	48,393	11.52%	48,753	0.74%
Com.Center - Professional Services	14,280	68,000	68,000	800	5,200	6,000	-91.18%	3,000	-50.00%
Com.Center - Property Insurance	41,141	69,500	69,500	15,415	35,385	50,800	-26.91%	60,960	20.00%
Com.Center - Employee Liability	1,630	1,750	1,750	815	985	1,800	2.86%	2,160	20.00%
Com.Center - General Liability	1,876	2,000	2,000	938	1,112	2,050	2.50%	2,460	20.00%
TOTAL OPERATING SERVICES	188,123	261,498	261,498	80,165	123,268	203,433		222,743	
MATERIALS & SUPPLIES:									
Com.Center - Office & Comm. Equipment	1,286	20,900	20,900	962	17,038	18,000	-13.88%	9,250	-48.61%
Com.Center - Office Supplies	802	1,000	1,000	-	1,000	1,000	0.00%	1,000	0.00%
Com.Center - Medical & Drugs	-	300	300	-	300	300	0.00%	300	100.00%
Com.Center - Food & Clothing	-	1,120	1,120	-	3,120	3,120	178.57%	11,000	252.56%
Com.Center - Maint of Buildings & Grounds	1,940	8,000	8,000	4,619	3,381	8,000	0.00%	22,800	185.00%
Com.Center - Lab Chemicals/Supplies	-	-	-	17	33	50	100.00%	50	0.00%
Com.Center - Miscellaneous Chemicals	-	-	-	-	50	50	100.00%	50	0.00%
TOTAL MATERIALS & SUPPLIES	4,028	31,320	31,320	5,598	24,922	30,520		44,450	
OTHER CHARGES:									
Com.Center - Training & Travel	-	-	-	-	50	50	100.00%	50	0.00%
Com.Center - Official Fees	854	2,400	2,400	519	1,881	2,400	0.00%	2,400	0.00%
TOTAL OTHER CHARGES	854	2,400	2,400	519	1,931	2,450		2,450	

CONTINUED

COMMUNITY CENTER

ACCOUNT NUMBER: 001-450300

Description	2014	2015					2016		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Actual Result at Year End	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES: (CONT.)									
CAPITAL OUTLAY:									
Com.Center - Imp. Other Than Building	-	15,000	15,000	-	-	-	-100.00%	-	0.00%
Com.Center - Communication Equipment	-	15,000	15,000	-	15,000	15,000	0.00%	-	-100.00%
TOTAL CAPITAL OUTLAY	-	30,000	30,000	-	15,000	15,000		-	
TOTAL EXPENDITURES	193,005	326,878	326,878	86,282	166,492	252,774		274,848	
FUNDING SOURCE:									
General Fund	160,230	217,678	217,678	66,616	75,958	142,574	-34.50%	186,848	31.05%
Facility Use Fees	13,740	47,200	47,200	7,925	40,275	48,200	2.12%	33,000	-31.54%
Building Rental	19,035	62,000	62,000	11,741	50,259	62,000	0.00%	55,000	-11.29%
TOTAL	193,005	326,878	326,878	86,282	166,492	252,774		274,848	

PARISH FARM AGENT

ACCOUNT NUMBER: 001-465220

Description	2014	2015					2016		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Actual Result at Year End	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:									
PERSONAL SERVICES:									
Farm Agent - Non-PR Salaries/Benefits	38,812	49,012	49,012	19,406	29,606	49,012	0.00%	49,012	0.00%
TOTAL PERSONAL SERVICES	38,812	49,012	49,012	19,406	29,606	49,012		49,012	
OPERATING SERVICES:									
Farm Agent - Utilities - Electric	4,692	5,100	5,100	2,023	3,077	5,100	0.00%	5,100	0.00%
Farm Agent - Utilities - Water	553	850	850	179	671	850	0.00%	700	-17.65%
Farm Agent - Postage	204	-	-	-	-	-	0.00%	-	0.00%
Farm Agent - Rentals	22,800	22,800	22,800	11,400	11,400	22,800	0.00%	22,800	0.00%
Farm Agent - Maint of Property & Equip	65	1,000	1,000	-	1,000	1,000	0.00%	1,000	0.00%
Farm Agent - Contractual Services	7,227	7,500	7,500	3,695	3,805	7,500	0.00%	7,500	0.00%
Farm Agent - Property Insurance	619	650	650	182	(182)	-	-100.00%	-	0.00%
Farm Agent - Employee Liability	418	450	450	145	305	450	0.00%	540	20.00%
Farm Agent - General Liability	481	525	525	167	358	525	0.00%	630	20.00%
TOTAL OPERATING SERVICES	37,059	38,875	38,875	17,791	20,434	38,225		38,270	
MATERIALS & SUPPLIES:									
Farm Agent - Office & Comm. Equipment	-	500	500	-	500	500	0.00%	500	0.00%
Farm Agent - Office Supplies	712	1,500	1,500	486	1,014	1,500	0.00%	1,500	0.00%
Farm Agent - Maint of Buildings & Grounds	1,377	3,200	3,200	550	2,650	3,200	0.00%	3,000	-6.25%
TOTAL MATERIALS & SUPPLIES	2,089	5,200	5,200	1,036	4,164	5,200		5,000	
OTHER CHARGES:									
Farm Agent - Training & Travel	1,305	2,400	2,400	910	1,490	2,400	0.00%	2,400	0.00%
Farm Agent - Official Fees	-	200	200	-	200	200	0.00%	200	0.00%
TOTAL OTHER CHARGES	1,305	2,600	2,600	910	1,690	2,600		2,600	
TOTAL EXPENDITURES	79,265	95,687	95,687	39,143	55,894	95,037		94,882	

ECONOMIC DEVELOPMENT

ACCOUNT NUMBER: 001-465230

Description	2014	2015					2016		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Actual Result at Year End	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:									
PERSONAL SERVICES:									
Econ Dev - Salaries	217,203	228,500	228,500	105,403	120,597	226,000	-1.09%	233,000	3.10%
Econ Dev - FICA	22	300	300	-	-	-	-100.00%	-	0.00%
Econ Dev - Retirement	34,592	33,000	33,000	15,283	17,717	33,000	0.00%	31,000	-6.06%
Econ Dev - Life/Health Insurance	23,786	31,000	31,000	14,013	15,987	30,000	-3.23%	38,000	26.67%
Econ Dev - Workers Compensation	1,256	1,400	1,400	548	652	1,200	-14.29%	1,300	8.33%
Econ Dev - Unemployment	267	300	300	66	74	140	-53.33%	150	7.14%
Econ Dev - Medicare	3,103	3,400	3,400	1,504	1,796	3,300	-2.94%	3,500	6.06%
Econ Dev - Disability	822	810	810	404	406	810	0.00%	900	11.11%
Econ Dev - Deferred Compensation	10,700	12,000	12,000	7,625	2,975	10,600	-11.67%	12,600	18.87%
Econ Dev - Dental Insurance	360	360	360	180	180	360	0.00%	400	11.11%
Econ Dev - OPEB Contribution	5,933	5,625	5,625	2,808	3,002	5,810	3.29%	6,100	4.99%
Econ Dev - Miscellaneous	25	240	240	-	240	240	0.00%	240	0.00%
TOTAL PERSONAL SERVICES	298,069	316,935	316,935	147,834	163,626	311,460		327,190	
OPERATING SERVICES:									
Econ Dev - Ads, Dues & Subscriptions	29,085	27,490	27,490	27,124	132	27,256	-0.85%	29,415	7.92%
Econ Dev - Printing	206	9,000	9,000	205	7,295	7,500	-16.67%	9,000	20.00%
Econ Dev - Utilities - Electric	8,213	14,250	14,250	5,786	8,964	14,750	3.51%	17,000	15.25%
Econ Dev - Utilities - Gas	1,059	2,470	2,470	901	1,319	2,220	-10.12%	2,690	21.17%
Econ Dev - Utilities - Water	444	475	475	132	288	420	-11.58%	700	66.67%
Econ Dev - Postage	1,425	900	900	412	488	900	0.00%	900	0.00%
Econ Dev - Telephone	4,586	3,100	3,100	2,680	3,919	6,599	112.87%	6,600	0.02%
Econ Dev - Rentals	260	135	135	110	20	130	-3.70%	260	100.00%
Econ Dev - Maint of Property & Equip	2,973	4,750	4,750	374	5,226	5,600	17.89%	5,600	0.00%
Econ Dev - Contractual Services	10,826	14,710	14,710	10,126	9,305	19,431	32.09%	21,740	11.88%
Econ Dev - Professional Services	33,784	85,000	85,000	5,000	69,500	74,500	-12.35%	89,500	20.13%
Econ Dev - Property Insurance	10,007	10,700	10,700	3,977	4,183	8,160	-23.74%	9,800	20.10%
Econ Dev - Automobile Insurance	1,208	1,300	1,300	402	898	1,300	0.00%	1,560	20.00%
Econ Dev - Employee Liability	2,489	2,650	2,650	856	1,994	2,850	7.55%	3,420	20.00%
Econ Dev - General Liability	2,860	3,050	3,050	985	2,215	3,200	4.92%	3,840	20.00%
TOTAL OPERATING SERVICES	109,425	179,980	179,980	59,070	115,746	174,816		202,025	

CONTINUED

ECONOMIC DEVELOPMENT

ACCOUNT NUMBER: 001-465230

Description	2014	2015					2016		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Actual Result at Year End	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES: (CONT.)									
MATERIALS & SUPPLIES:									
Econ Dev - Office & Comm. Equipment	2,114	5,250	5,250	152	4,598	4,750	-9.52%	4,750	0.00%
Econ Dev - Office Supplies	436	2,750	2,750	343	2,407	2,750	0.00%	2,250	-18.18%
Econ Dev - Medical & Drugs	129	150	150	103	46	149	-0.67%	150	0.67%
Econ Dev - Food & Clothing	1,451	550	550	980	(430)	550	0.00%	550	0.00%
Econ Dev - Maint of Buildings & Grounds	2,093	1,825	1,825	463	1,237	1,700	-6.85%	2,300	35.29%
Econ Dev - Vehicle Supplies	1,448	2,000	2,000	510	690	1,200	-40.00%	1,700	41.67%
Econ Dev - Equip. & Vehicle Parts	-	1,000	1,000	-	750	750	-25.00%	1,000	33.33%
TOTAL MATERIALS & SUPPLIES	7,671	13,525	13,525	2,551	9,298	11,849		12,700	
OTHER CHARGES:									
Econ Dev - Training & Travel	12,144	27,000	27,000	13,569	4,515	18,084	-33.02%	28,700	58.70%
Econ Dev - Official Fees	-	100	100	10	90	100	0.00%	100	0.00%
TOTAL OTHER CHARGES	12,144	27,100	27,100	13,579	4,605	18,184		28,800	
CAPITAL OUTLAY:									
Econ Dev - Imp. Other than Buildings	-	-	50,000	-	50,000	50,000	0.00%	-	-100.00%
Econ Dev - Major Repairs	5,490	7,000	7,000	-	7,000	7,000	0.00%	7,000	0.00%
TOTAL CAPITAL OUTLAY	5,490	7,000	57,000	-	57,000	57,000		7,000	
INTERGOVERNMENTAL:									
Econ Dev - Grants	233,194	272,500	272,500	96,444	150,556	247,000	-9.36%	248,000	0.40%
TOTAL INTERGOVERNMENTAL	233,194	272,500	272,500	96,444	150,556	247,000		248,000	
TOTAL EXPENDITURES	665,993	817,040	867,040	319,478	500,831	820,309		825,715	

TOURIST INFORMATION CENTER

ACCOUNT NUMBER: 001-465235

Description	2014	2015					2016		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Actual Result at Year End	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:									
PERSONAL SERVICES:									
Tourist Ctr - Salaries	-	3,000	3,000	-	3,000	3,000	0.00%	3,000	0.00%
TOTAL PERSONAL SERVICES	-	3,000	3,000	-	3,000	3,000		3,000	
OPERATING SERVICES:									
Tourist Ctr - Ads, Dues & Subscription	7,338	32,145	32,145	4,449	27,716	32,165	0.06%	32,170	0.02%
Tourist Ctr - Printing	5,761	12,800	12,800	66	12,734	12,800	0.00%	12,800	0.00%
Tourist Ctr - Utilities - Electric	697	-	-	192	308	500	100.00%	-	-100.00%
Tourist Ctr - Postage	-	200	200	-	200	200	0.00%	200	0.00%
Tourist Ctr - Telephone	710	650	650	696	1,054	1,750	169.23%	1,800	2.86%
Tourist Ctr - Maint of Property & Equip	-	1,000	1,000	-	1,000	1,000	0.00%	1,000	0.00%
Tourist Ctr - Contractual Services	1,110	1,230	1,230	252	978	1,230	0.00%	1,230	0.00%
Tourist Ctr - Professional Services	-	8,100	8,100	-	8,100	8,100	0.00%	8,100	0.00%
Tourist Ctr - Property Insurance	1,986	2,100	2,100	582	1,518	2,100	0.00%	2,520	20.00%
TOTAL OPERATING SERVICES	17,602	58,225	58,225	6,237	53,608	59,845		59,820	
MATERIALS & SUPPLIES									
Tourist Ctr - Office Supplies	827	200	200	71	129	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	308	600	600	36	564	600	0.00%	600	0.00%
TOTAL MATERIALS & SUPPLIES	1,135	1,300	1,300	107	1,193	1,300		1,300	
OTHER CHARGES:									
Tourist Ctr - Training & Travel	-	8,000	8,000	-	8,000	8,000	0.00%	8,000	0.00%
TOTAL OTHER CHARGES	-	8,000	8,000	-	8,000	8,000		8,000	
INTERGOVERNMENTAL:									
Tourist Ctr - Grants	27,000	20,000	20,000	10,000	10,000	20,000	0.00%	22,500	12.50%
TOTAL INTERGOVERNMENTAL	27,000	20,000	20,000	10,000	10,000	20,000		22,500	
TOTAL EXPENDITURES	45,737	90,525	90,525	16,344	75,801	92,145		94,620	

VETERANS ADMINISTRATION

ACCOUNT NUMBER: 001-465260

Description	2014	2015					2016		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Actual Result at Year End	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:									
PERSONAL SERVICES:									
VA - Non-PR Salaries/Benefits	8,628	2,560	2,560	1,278	1,282	2,560	0.00%	5,080	98.44%
TOTAL PERSONAL SERVICES	8,628	2,560	2,560	1,278	1,282	2,560		5,080	
TOTAL EXPENDITURES	8,628	2,560	2,560	1,278	1,282	2,560		5,080	

PUBLIC HOUSING

ACCOUNT NUMBER: 001-465290

Description	2014	2015					2016		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Actual Result at Year End	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:									
PERSONAL SERVICES:									
Public Housing - Per Diem	2,940	3,600	3,600	1,380	1,980	3,360	-6.67%	3,600	7.14%
TOTAL PERSONAL SERVICES	2,940	3,600	3,600	1,380	1,980	3,360		3,600	
TOTAL EXPENDITURES	2,940	3,600	3,600	1,380	1,980	3,360		3,600	

DEBT SERVICE

ACCOUNT NUMBER: 001-475500 (Paying Agent Fees)

Description	2014	2015					2016		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Actual Result at Year End	Proposed Budget	% Change Projected Actual vs Proposed
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	2014		2015				2016		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Actual Result at Year End	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:									
TRANSFERS:									
Transfer to WB Hurricane Levee Const.	-	16,217,647	19,583,607	-	21,792,035	21,792,035	11.28%	-	-100.00%
Transfer to Roads & Drainage	465,525	-	-	-	-	-	0.00%	-	0.00%
Transfer to Flood Protection	-	-	-	-	-	-	0.00%	92,000	100.00%
Transfer to RSVP	175,000	175,000	175,000	-	175,000	175,000	0.00%	175,000	0.00%
Transfer to Recreation	979,399	1,250,000	1,934,861	-	1,754,861	1,754,861	-9.30%	243,400	-86.13%
Transfer to Solid Waste	27,048	59,925	59,925	-	63,800	63,800	6.47%	67,375	5.60%
Transfer to Wastewater	125,192	1,000,000	1,000,000	1,000,000	-	1,000,000	0.00%	-	-100.00%
TOTAL TRANSFERS	1,772,164	18,702,572	22,753,393	1,000,000	23,785,696	24,785,696		577,775	
TOTAL EXPENDITURES	1,772,164	18,702,572	22,753,393	1,000,000	23,785,696	24,785,696		577,775	

SPECIAL REVENUE FUNDS

SUMMARY STATEMENT

Description	2014			2015			2016		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
FUND BALANCE	39,703,830	19,684,959	41,359,930			42,290,559		18,270,084	
CURRENT YEAR REVENUES	42,879,146	43,399,312	51,471,884	28,200,161	23,130,817	51,330,978	-0.27%	47,659,147	-7.15%
TOTAL MEANS OF FINANCING	82,582,976	63,084,271	92,831,814	28,200,161	23,130,817	93,621,537		65,929,231	
EXPENDITURES:									
PERSONAL SERVICES	14,007,141	15,597,785	15,640,970	6,812,993	7,844,385	14,657,378	-6.29%	17,323,917	18.19%
OPERATING SERVICES	5,888,567	7,679,656	7,829,656	2,291,454	4,716,730	7,008,184	-10.49%	7,264,202	3.65%
MATERIALS & SUPPLIES	3,246,476	4,626,095	4,626,095	1,516,307	2,354,055	3,870,362	-16.34%	4,085,500	5.56%
OTHER CHARGES	151,495	147,415	147,415	52,333	105,192	157,525	6.86%	143,520	-8.89%
CAPITAL OUTLAY	8,235,363	17,319,745	47,056,723	5,093,576	35,583,398	40,676,974	-13.56%	17,221,743	-57.66%
INTERGOVERNMENTAL	6,346,054	6,451,167	6,451,167	4,230,587	2,321,308	6,551,895	1.56%	7,490,358	14.32%
TRANSFERS	2,417,321	2,293,032	2,293,032	738,456	1,690,679	2,429,135	5.94%	2,353,064	-3.13%
TOTAL EXPENDITURES	40,292,417	54,114,895	84,045,058	20,735,706	54,615,747	75,351,453		55,882,304	
EXCESS (DEFICIENCY) OF CURRENT REVENUES OVER EXPENDITURES	2,586,729	(10,715,583)	(32,573,174)			(24,020,475)		(8,223,157)	
EXCESS (DEFICIENCY) OF MEANS OF FINANCING OVER EXPENDITURES	42,290,559	8,969,376	8,786,756			18,270,084		10,046,927	

PARISH TRANSPORTATION

FUND NUMBER: 102

Description	2014	2015					2016		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
FUND BALANCE	592,789	518,489	518,489			534,251		459,951	
REVENUES:									
Parish Road Fund	489,678	500,000	500,000	138,153	361,847	500,000	0.00%	500,000	0.00%
Interest Earnings	784	200	200	86	614	700	250.00%	500	-28.57%
TOTAL REVENUES	490,462	500,200	500,200	138,239	362,461	500,700		500,500	
TOTAL MEANS OF FINANCING	1,083,251	1,018,689	1,018,689	138,239	362,461	1,034,951		960,451	
EXPENDITURES:									
CAPITAL OUTLAY:									
Paved Sts - Imp other than Buildings	500,000	500,000	500,000	-	500,000	500,000	0.00%	500,000	0.00%
Paved Sts - Engineering	49,000	50,000	50,000	-	50,000	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	549,000	575,000	575,000	-	575,000	575,000		575,000	
TOTAL EXPENDITURES	549,000	575,000	575,000	-	575,000	575,000		575,000	
EXCESS (DEFICIENCY) OF CURRENT REVENUES OVER EXPENDITURES	(58,538)	(74,800)	(74,800)			(74,300)		(74,500)	
EXCESS (DEFICIENCY) OF MEANS OF FINANCING OVER EXPENDITURES	534,251	443,689	443,689			459,951		385,451	

PARISH TRANSPORTATION

FUND NUMBER: 102

NARRATIVE EXPLANATION OF CAPITAL OUTLAY
FOR REQUESTED YEAR 2016

CAPITAL OUTLAY:	AMOUNT	DETAILED DESCRIPTION	Sub-total
Improvements other than Buildings	\$ 500,000	2016 Road Maintenance Program	
Arch./Engineering Fees	\$ 50,000	2016 Road Maintenance Manuals	
Other Fees	\$ 25,000	2016 Road Maintenance Program	
Grand Total Requested:	\$ 575,000		

ROAD LIGHTING DISTRICT #1

FUND NUMBER: 105

Description	2014	2015					2016		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
FUND BALANCE	2,638,212	2,606,697	2,761,697			2,959,155		2,895,207	
REVENUES:									
Ad Valorem Taxes	1,716,318	1,680,000	1,680,000	1,779,964	2,927	1,782,891	6.12%	1,235,000	-30.73%
State Payment in Lieu of Taxes	6,764	6,700	6,700	4,410	2,206	6,616	-1.25%	6,700	1.27%
Interest Earnings	10,954	5,500	5,500	6,137	13,863	20,000	263.64%	17,000	-15.00%
Insurance Refunds	-	-	-	5,132	3	5,135	100.00%	-	-100.00%
TOTAL REVENUES	1,734,036	1,692,200	1,692,200	1,795,643	18,999	1,814,642		1,258,700	
TOTAL MEANS OF FINANCING	4,372,248	4,298,897	4,453,897	1,795,643	18,999	4,773,797		4,153,907	
EXPENDITURES:									
PERSONAL SERVICES:									
Road Lighting - Salaries	33,961	34,500	34,500	14,113	16,087	30,200	-12.46%	31,000	2.65%
Road Lighting - FICA	104	300	300	1	-	1	-99.67%	-	-100.00%
Road Lighting - Retirement	5,151	4,500	4,500	2,045	2,455	4,500	0.00%	4,010	-10.89%
Road Lighting - Life/Health Insurance	3,771	4,000	4,000	1,759	2,241	4,000	0.00%	5,000	25.00%
Road Lighting - Workers Compensation	197	200	200	74	86	160	-20.00%	170	6.25%
Road Lighting - Unemployment	38	50	50	9	11	20	-60.00%	20	0.00%
Road Lighting - Medicare	484	500	500	201	249	450	-10.00%	500	11.11%
Road Lighting - Disability	111	125	125	54	56	110	-12.00%	120	9.09%
Road Lighting - Post-Emp. Health Care	4,276	4,800	4,800	2,181	2,419	4,600	-4.17%	5,800	26.09%
Road Lighting - Deferred Compensation	1,633	2,000	2,000	704	1,296	2,000	0.00%	2,500	25.00%
Road Lighting - Dental Insurance	80	100	100	40	40	80	-20.00%	100	25.00%
Road Lighting - OPEB Contribution	895	800	800	376	424	800	0.00%	1,000	25.00%
Road Lighting - Miscellaneous	30	200	200	-	200	200	0.00%	200	0.00%
TOTAL PERSONAL SERVICES	50,731	52,075	52,075	21,557	25,564	47,121		50,420	
OPERATING SERVICES:									
Road Lighting - Ads, Dues & Subscriptions	278	285	285	133	152	285	0.00%	300	5.26%
Road Lighting - Printing	-	650	650	-	500	500	-23.08%	550	10.00%
Road Lighting - Utilities - Electric	961,351	1,032,435	1,032,435	386,663	588,337	975,000	-5.56%	1,023,750	5.00%
Road Lighting - Telephone	4,611	5,675	5,675	1,913	3,102	5,015	-11.63%	5,300	5.68%
Road Lighting - Rentals	-	550	550	-	325	325	-40.91%	350	7.69%
Road Lighting - Maint of Prop & Equip	134,684	210,000	210,000	75,435	124,565	200,000	-4.76%	204,500	2.25%
Road Lighting - Contractual Services	332	1,000	1,000	206	606	812	-18.80%	850	4.68%
Road Lighting - Professional Services	1,220	1,000	1,000	400	850	1,250	25.00%	1,250	0.00%
Road Lighting - Automobile Insurance	2,415	2,550	2,550	805	1,745	2,550	0.00%	3,060	20.00%
Road Lighting - Employee Liability	6,259	6,600	6,600	2,090	4,510	6,600	0.00%	7,920	20.00%
Road Lighting - General Liability	7,191	7,600	7,600	2,406	4,994	7,400	-2.63%	8,880	20.00%
TOTAL OPERATING SERVICES	1,118,341	1,268,345	1,268,345	470,051	729,686	1,199,737		1,256,710	

CONTINUED

ROAD LIGHTING DISTRICT #1

FUND NUMBER: 105

Description	2014	2015					2016		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES: (CONT.)									
MATERIALS & SUPPLIES:									
Road Lighting - Office & Comm. Equip.	407	3,000	3,000	-	2,500	2,500	-16.67%	2,500	0.00%
Road Lighting - Office Supplies	360	1,800	1,800	-	1,150	1,150	-36.11%	1,250	8.70%
Road Lighting - Food & Clothing	44	500	500	-	500	500	0.00%	500	0.00%
Road Lighting - Maint of Bldgs & Grounds	5,112	40,000	40,000	19,927	18,073	38,000	-5.00%	38,000	0.00%
Road Lighting - Vehicle Supplies	-	1,250	1,250	-	900	900	-28.00%	1,000	11.11%
Road Lighting - Equipment & Vehicle Parts	-	400	400	-	400	400	0.00%	400	0.00%
TOTAL MATERIALS & SUPPLIES	5,923	46,950	46,950	19,927	23,523	43,450		43,650	
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	35,950	220,000	375,000	-	375,000	375,000	0.00%	40,000	-89.33%
Road Lighting - Acquisition of Vehicles	-	-	-	-	-	-	0.00%	23,000	100.00%
Road Lighting - Major Repairs	-	50,000	50,000	-	62,000	62,000	24.00%	75,000	20.97%
Road Lighting - Architectural/Engineering	8,000	20,000	20,000	3,340	16,660	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	43,950	297,500	452,500	3,340	461,160	464,500		165,500	
INTERGOVERNMENTAL:									
Road Lighting - Ad Val Tax Ded - Sheriff	57,389	62,000	62,000	60,282	-	60,282	-2.77%	46,000	-23.69%
Road Lighting - Cost of Ad Val Tax Coll.	-	1,500	1,500	-	1,500	1,500	0.00%	1,500	0.00%
TOTAL INTERGOVERNMENTAL	57,389	63,500	63,500	60,282	1,500	61,782		47,500	
TRANSFERS:									
Transfer to General Fund - Indirect Cost	136,759	60,000	60,000	-	60,000	60,000	0.00%	60,000	0.00%
TOTAL TRANSFERS	136,759	60,000	60,000	-	60,000	60,000		60,000	
TOTAL EXPENDITURES	1,413,093	1,790,370	1,945,370	575,157	1,303,433	1,878,590		1,625,780	
EXCESS (DEFICIENCY) OF CURRENT REVENUES OVER EXPENDITURES	320,943	(98,170)	(253,170)			(63,948)		(367,080)	
EXCESS (DEFICIENCY) OF MEANS OF FINANCING OVER EXPENDITURES	2,959,155	2,508,527	2,508,527			2,895,207		2,528,127	

ROAD LIGHTING DISTRICT #1

FUND NUMBER: 105

NARRATIVE EXPLANATION OF CAPITAL OUTLAY
FOR REQUESTED YEAR 2016

CAPITAL OUTLAY:	AMOUNT	DETAILED DESCRIPTION	Sub-total
Improvements other than Buildings	\$ 40,000	Replace High Mast Lighting on Hales Boggs Bridge	\$ 40,000
Acquisition of Vehicles	\$ 23,000	New F150 Pick-up Truck	\$ 23,000
Major Repairs	\$ 75,000	Other Miscellaneous Repairs	\$ 75,000
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:	\$ 165,500		

WORKFORCE INVESTMENT ACT

FUND NUMBER: 107

Description	2014	2015					2016		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
FUND BALANCE	-	-	-			-	-	-	
REVENUES:									
Dept. of Labor - Adult Program	373,566	267,800	267,800	148,709	119,091	267,800	0.00%	263,400	-1.64%
Dept. of Labor - Dislocated Worker	301,821	319,275	319,275	126,934	192,341	319,275	0.00%	259,216	-18.81%
Dept. of Labor - Youth Program	269,611	255,075	255,075	127,338	127,737	255,075	0.00%	370,566	45.28%
NEG- JDNEG	-	-	-	5,203	19,797	25,000	100.00%	-	-100.00%
Step Grant	-	-	-	-	-	-	0.00%	21,625	100.00%
National Emg. -NEG Oil Spill	-	-	-	-	-	-	0.00%	190,000	100.00%
Proceeds from the Sale of Assets	-	-	-	-	3,380	3,380	100.00%	-	-100.00%
TOTAL REVENUES	944,998	842,150	842,150	408,184	462,346	870,530		1,104,807	
TOTAL MEANS OF FINANCING	944,998	842,150	842,150	408,184	462,346	870,530		1,104,807	
EXPENDITURES:									
PERSONAL SERVICES:									
Salaries & Other Wages	367,012	373,000	373,000	186,883	150,117	337,000	-9.65%	392,000	16.32%
Retirement	58,547	54,100	54,100	25,636	39,364	65,000	20.15%	51,000	-21.54%
Life/Health Insurance	62,633	74,000	74,000	29,624	33,876	63,500	-14.19%	80,000	25.98%
Workers Compensation	1,927	2,150	2,150	972	1,128	2,100	-2.33%	2,200	4.76%
Unemployment	454	470	470	111	139	250	-46.81%	300	20.00%
Medicare	5,165	5,400	5,400	2,491	2,909	5,400	0.00%	6,000	11.11%
Disability	1,391	1,350	1,350	682	718	1,400	3.70%	1,500	7.14%
Post-Employee Health Care	41,909	47,000	47,000	21,105	23,595	44,700	-4.89%	56,700	26.85%
Deferred Compensation	4,316	5,000	5,000	2,017	2,483	4,500	-10.00%	5,500	22.22%
Dental Insurance	1,080	1,100	1,100	540	560	1,100	0.00%	1,200	9.09%
OPEB Contribution	10,042	9,300	9,300	4,713	5,087	9,800	5.38%	10,000	2.04%
Miscellaneous	614	1,450	1,450	-	-	-	-100.00%	-	0.00%
TOTAL PERSONAL SERVICES	555,090	574,320	574,320	274,774	259,976	534,750		606,400	

CONTINUED

WORKFORCE INVESTMENT ACT

FUND NUMBER: 107

Description	2014	2015					2016		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES: (CONT.)									
OPERATING SERVICES:									
Ads, Dues & Subscriptions	1,987	2,170	2,170	5,246	2,954	8,200	277.88%	8,500	3.66%
Printing & Duplications	3,232	2,000	2,000	(112)	1,112	1,000	-50.00%	2,000	100.00%
Utilities - Electric	5,042	8,000	8,000	1,960	2,540	4,500	-43.75%	6,000	33.33%
Utilities - Water	649	1,000	1,000	-	500	500	-50.00%	500	0.00%
Postage	558	1,800	1,800	1,037	713	1,750	-2.78%	2,800	60.00%
Telephone	10,903	15,000	15,000	5,779	4,621	10,400	-30.67%	11,000	5.77%
Rentals	29,646	35,000	35,000	14,057	13,943	28,000	-20.00%	33,000	17.86%
Maint of Property & Equipment	7,095	15,000	15,000	676	424	1,100	-92.67%	3,000	172.73%
Contractual Services	24,763	13,000	13,000	23,760	25,240	49,000	276.92%	70,000	42.86%
Professional Services	200,896	100,260	100,260	41,070	88,930	130,000	29.66%	225,000	73.08%
Property Insurance	15,418	16,200	16,200	4,422	11,088	15,510	-4.26%	18,650	20.25%
Automobile Insurance	6,844	7,200	7,200	2,010	3,390	5,400	-25.00%	6,480	20.00%
Employee Liability	4,724	5,000	5,000	1,269	2,731	4,000	-20.00%	4,800	20.00%
General Liability	5,424	5,700	5,700	1,461	3,089	4,550	-20.18%	5,460	20.00%
TOTAL OPERATING SERVICES	317,181	227,330	227,330	102,635	161,275	263,910		397,190	
MATERIALS & SUPPLIES:									
Non-Consumable Office Supplies	16,992	6,000	6,000	784	466	1,250	-79.17%	2,500	100.00%
Office Supplies	5,466	5,000	5,000	2,571	2,429	5,000	0.00%	5,000	0.00%
Educational Supplies	30,829	20,000	20,000	15,148	42,272	57,420	187.10%	84,217	46.67%
Food & Clothing	-	1,000	1,000	-	-	-	-100.00%	-	0.00%
Vehicle Supplies	1,675	3,000	3,000	541	659	1,200	-60.00%	2,500	108.33%
Equipment & Vehicle Parts	2,412	3,500	3,500	-	2,500	2,500	-28.57%	2,500	0.00%
TOTAL MATERIALS & SUPPLIES	57,374	38,500	38,500	19,044	48,326	67,370		96,717	
OTHER CHARGES:									
Training & Travel	15,353	2,000	2,000	2,522	1,978	4,500	125.00%	4,500	0.00%
TOTAL OTHER CHARGES	15,353	2,000	2,000	2,522	1,978	4,500		4,500	
TOTAL EXPENDITURES	944,998	842,150	842,150	398,975	471,555	870,530		1,104,807	
EXCESS (DEFICIENCY) OF CURRENT REVENUES OVER EXPENDITURES	-	-	-			-		-	
EXCESS (DEFICIENCY) OF MEANS OF FINANCING OVER EXPENDITURES	-	-	-			-		-	

CRIMINAL COURT FUND

FUND NUMBER: 110

Description	Prior Year 2014	2015					2016		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
FUND BALANCE	8,453	5,804	5,804			5,058		2,529	
REVENUES:									
Court Costs, Fees & Charges	114,760	110,000	110,000	58,429	56,571	115,000	4.55%	118,000	2.61%
Court Fines	1,143,280	1,105,000	1,105,000	518,737	496,263	1,015,000	-8.14%	1,020,000	0.49%
Interest on Bonds & Fines	6,309	5,000	5,000	-	5,860	5,860	17.20%	5,800	-1.02%
Aff. Reins. - Court Fines	31,500	34,000	34,000	19,588	18,412	38,000	11.76%	38,400	1.05%
Drug Asst. - Juvenile Fees	28,842	5,000	5,000	6,226	3,774	10,000	100.00%	10,800	8.00%
Interest Earnings	37	15	15	6	4	10	-33.33%	15	50.00%
TOTAL REVENUES	1,324,728	1,259,015	1,259,015	602,986	580,884	1,183,870		1,193,015	
TOTAL MEANS OF FINANCING	1,333,181	1,264,819	1,264,819	602,986	580,884	1,188,928		1,195,544	
EXPENDITURES:									
PERSONAL SERVICES	342,525	353,665	353,665	165,638	177,507	343,145	-2.97%	359,255	4.69%
OPERATING SERVICES	383,790	306,000	306,000	75,644	192,881	268,525	-12.25%	244,760	-8.85%
MATERIALS & SUPPLIES	6,156	7,500	7,500	2,896	4,304	7,200	-4.00%	8,000	11.11%
INTERGOVERNMENTAL	585,135	586,000	586,000	287,057	272,943	560,000	-4.44%	576,000	2.86%
TRANSFERS	10,517	8,327	8,327	-	7,529	7,529	-9.58%	6,264	-16.80%
TOTAL EXPENDITURES	1,328,123	1,261,492	1,261,492	531,235	655,164	1,186,399		1,194,279	
EXCESS (DEFICIENCY) OF CURRENT REVENUES OVER EXPENDITURES	(3,395)	(2,477)	(2,477)			(2,529)		(1,264)	
EXCESS (DEFICIENCY) OF MEANS OF FINANCING OVER EXPENDITURES	5,058	3,327	3,327			2,529		1,265	

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

Description	2014	2015					2016		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:									
PERSONAL SERVICES:									
Dist Crt - Salaries	128,621	130,000	130,000	60,920	69,480	130,400	0.31%	132,000	1.23%
Dist Crt - Retirement	20,519	19,000	19,000	8,381	10,119	18,500	-2.63%	17,500	-5.41%
Dist Crt - Health/Life Insurance	24,041	27,000	27,000	11,492	12,008	23,500	-12.96%	28,500	21.28%
Dist Crt - Workmen's Comp	743	800	800	317	363	680	-15.00%	700	2.94%
Dist Crt - Unemployment	159	165	165	38	47	85	-48.48%	90	5.88%
Dist Crt - Medicare	1,228	1,300	1,300	605	870	1,475	13.46%	1,915	29.83%
Dist Crt - Dental	146	150	150	69	76	145	-3.33%	150	3.45%
Dist Crt - OPEB Contribution	3,522	3,250	3,250	1,623	1,737	3,360	3.38%	3,400	1.19%
TOTAL PERSONAL SERVICES	178,979	181,665	181,665	83,445	94,700	178,145		184,255	
MATERIALS & SUPPLIES:									
Dist Crt - Maint. Of Building & Grounds	2,866	4,000	4,000	1,409	2,191	3,600	-10.00%	4,000	11.11%
TOTAL MATERIALS & SUPPLIES	2,866	4,000	4,000	1,409	2,191	3,600		4,000	
INTERGOVERNMENTAL:									
Dist Crt - Statutory Charges	309,405	310,000	310,000	161,213	148,787	310,000	0.00%	320,000	3.23%
TOTAL INTERGOVERNMENTAL	309,405	310,000	310,000	161,213	148,787	310,000		320,000	
TOTAL EXPENDITURES	491,250	495,665	495,665	246,067	245,678	491,745		508,255	

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

Description	2014	2015					2016		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:									
PERSONAL SERVICES:									
Dist Atty - Non-PR Salaries/Benefits	163,546	172,000	172,000	82,193	82,807	165,000	-4.07%	175,000	6.06%
TOTAL PERSONAL SERVICES	163,546	172,000	172,000	82,193	82,807	165,000		175,000	
OPERATING SERVICES:									
Dist Atty - Professional Services	383,790	306,000	306,000	75,644	192,881	268,525	-12.25%	244,760	-8.85%
TOTAL OPERATING SERVICES	383,790	306,000	306,000	75,644	192,881	268,525		244,760	
MATERIALS & SUPPLIES:									
Dist Atty - Maint. Of Building & Grounds	3,290	3,500	3,500	1,487	2,113	3,600	2.86%	4,000	11.11%
TOTAL MATERIALS & SUPPLIES	3,290	3,500	3,500	1,487	2,113	3,600		4,000	
INTERGOVERNMENTAL:									
Dist Atty - Statutory Charges	137,865	138,000	138,000	62,922	62,078	125,000	-9.42%	128,000	2.40%
TOTAL INTERGOVERNMENTAL	137,865	138,000	138,000	62,922	62,078	125,000		128,000	
TOTAL EXPENDITURES	688,491	619,500	619,500	222,246	339,879	562,125		551,760	

CRIMINAL COURT FUND
SHERIFF
ACCOUNT NUMBER: 110-410100

Description	2014	2015					2016		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:									
INTERGOVERNMENTAL:									
Dist Atty - Statutory Charges	137,865	138,000	138,000	62,922	62,078	125,000	-9.42%	128,000	2.40%
TOTAL INTERGOVERNMENTAL	137,865	138,000	138,000	62,922	62,078	125,000		128,000	
TOTAL EXPENDITURES	137,865	138,000	138,000	62,922	62,078	125,000		128,000	

CRIMINAL COURT FUND
TRANSFERS
ACCOUNT NUMBER: 110-485000

Description	2014	2015					2016		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:									
TRANSFERS:									
Transfers to General Fund	5,056	3,327	3,327	-	2,529	2,529	-23.99%	1,264	-50.02%
Transfer - Indirect Cost Allocation	5,461	5,000	5,000	-	5,000	5,000	0.00%	5,000	0.00%
TOTAL TRANSFERS	10,517	8,327	8,327	-	7,529	7,529		6,264	
TOTAL EXPENDITURES	10,517	8,327	8,327	-	7,529	7,529		6,264	

ROAD & DRAINAGE
FUND NUMBER: 112

Description	2014	2015				2016			
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
FUND BALANCE	35,921,983	16,041,151	37,491,122			37,713,298		13,712,653	
REVENUES:									
Ad Valorem Taxes	7,142,288	6,985,000	6,985,000	7,408,480	-	7,408,480	6.06%	7,130,000	-3.76%
General Sales Tax - 1%	14,876,897	16,291,787	16,291,787	5,997,336	9,166,245	15,163,581	-6.92%	15,918,238	4.98%
FEMA Hazard Mitigation Grants	1,726,872	199,940	4,275,651	-	4,041,890	4,041,890	-5.47%	-	-100.00%
Federal Highway Admin	137,342	1,789,275	1,789,275	-	1,789,800	1,789,800	0.03%	1,267,000	-29.21%
Conservation of Natural Resources	312,992	175,000	175,000	239,064	92,868	331,932	89.68%	649,121	95.56%
Dept. of Interior	-	3,981	3,981	-	-	-	-100.00%	-	0.00%
Flood Control Act	5,309	-	-	4,884	-	4,884	100.00%	4,884	0.00%
Dept. of Transportation Grant	-	-	3,112,000	-	3,112,000	3,112,000	0.00%	-	-100.00%
State Payment in Lieu of Taxes	45,699	45,450	45,450	29,804	15,646	45,450	0.00%	46,132	1.50%
Zoning & Subdivision Fees	-	-	-	1,250	-	1,250	0.00%	2,000	60.00%
Culvert Fees	6,000	2,250	2,250	2,000	250	2,250	0.00%	2,363	5.02%
Miscellaneous Fees	81,500	3,000	3,000	7,096	-	7,096	136.53%	7,202	1.49%
Interest Earnings	104,724	108,000	108,000	34,423	65,977	100,400	-7.04%	107,500	7.07%
Royalties	15,221	15,000	15,000	1,589	13,411	15,000	0.00%	15,225	1.50%
Compensation of Loss of Assets	1,419	-	-	-	-	-	0.00%	-	0.00%
Insurance Refunds	204	-	-	-	-	-	0.00%	-	0.00%
Transfer from General Fund	465,525	-	-	-	-	-	0.00%	-	0.00%
TOTAL REVENUES	24,921,992	25,618,683	32,806,394	13,725,926	18,298,087	32,024,013		25,149,665	
TOTAL MEANS OF FINANCING	60,843,975	41,659,834	70,297,516	13,725,926	18,298,087	69,737,311		38,862,318	
EXPENDITURES:									
PERSONAL SERVICES	10,663,487	11,917,175	11,960,360	5,150,445	6,035,806	11,186,251	-6.47%	13,568,032	21.29%
OPERATING SERVICES	2,271,687	3,929,166	4,079,166	914,811	2,391,024	3,305,835	-18.96%	3,389,959	2.54%
MATERIALS & SUPPLIES	2,742,736	4,119,445	4,119,445	1,257,070	2,034,574	3,291,644	-20.09%	3,504,433	6.46%
OTHER CHARGES	30,030	56,750	56,750	14,784	37,216	52,000	-8.37%	52,165	0.32%
CAPITAL OUTLAY	6,607,762	14,976,245	43,603,362	5,034,325	32,313,988	37,348,313	-14.35%	11,898,843	-68.14%
INTERGOVERNMENTAL	464,975	494,453	494,453	250,892	239,723	490,615	-0.78%	494,963	0.89%
TRANSFERS	350,000	350,000	350,000	-	350,000	350,000	0.00%	350,000	0.00%
TOTAL EXPENDITURES	23,130,677	35,843,234	64,663,536	12,622,327	43,402,331	56,024,658		33,258,395	
EXCESS (DEFICIENCY) OF CURRENT REVENUES OVER EXPENDITURES	1,791,315	(10,224,551)	(31,857,142)			(24,000,645)		(8,108,730)	
EXCESS (DEFICIENCY) OF MEANS OF FINANCING OVER EXPENDITURES	37,713,298	5,816,600	5,633,980			13,712,653		5,603,923	

ROAD & DRAINAGE
FLOOD CONTROL
ACCOUNT NUMBER: 112-410740

Description	<u>2014</u>	<u>2015</u>					<u>2016</u>		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:									
OPERATING SERVICES:									
Flood Control-Maint of Property & Equip	1,565	-	-	-	-	-	0.00%	-	0.00%
Flood Control-Employee Liability	1,364	1,450	1,450	350	700	1,050	-27.59%	1,260	20.00%
Flood Control-General Liability	1,566	1,650	1,650	403	797	1,200	-27.27%	1,440	20.00%
TOTAL OPERATING SERVICES	4,495	3,100	3,100	753	1,497	2,250		2,700	
MATERIALS & SUPPLIES:									
Flood Control-Food & Clothing	-	11,500	11,500	-	-	-	-100.00%	-	0.00%
Flood Control-Vehicle Supplies	-	184,350	184,350	-	-	-	-100.00%	-	0.00%
Flood Control-Shells/Sand/Dirt/Gravel	-	13,700	13,700	-	-	-	-100.00%	-	0.00%
Flood Control-Vehicle & Equip Parts	-	1,500	1,500	108	1,392	1,500	0.00%	1,500	0.00%
Flood Control-Tools & Equipment	-	500	500	165	335	500	0.00%	500	0.00%
TOTAL MATERIALS & SUPPLIES	-	211,550	211,550	273	1,727	2,000		2,000	
TOTAL EXPENDITURES	4,495	214,650	214,650	1,026	3,224	4,250		4,700	

ROAD & DRAINAGE
PAVED STREETS
ACCOUNT NUMBER: 112-420210

Description	2014	2015					2016		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:									
PERSONAL SERVICES:									
Paved Sts - Salaries	2,379,018	2,776,000	2,776,000	1,125,109	1,384,891	2,510,000	-9.58%	2,910,000	15.94%
Paved Sts - FICA	7,770	3,000	3,000	1,120	880	2,000	-33.33%	3,000	50.00%
Paved Sts - Retirement	358,548	400,000	400,000	160,492	194,508	355,000	-11.25%	373,000	5.07%
Paved Sts - Life/Health Insurance	473,882	640,000	640,000	241,066	278,934	520,000	-18.75%	815,000	56.73%
Paved Sts - Workers Compensation	306,528	346,000	346,000	129,694	150,306	280,000	-19.08%	335,000	19.64%
Paved Sts - Unemployment	2,935	3,500	3,500	710	890	1,600	-54.29%	1,850	15.63%
Paved Sts - Medicare	33,451	41,000	41,000	15,816	19,184	35,000	-14.63%	43,000	22.86%
Paved Sts - Disability	7,551	9,500	9,500	3,570	3,630	7,200	-24.21%	9,000	25.00%
Paved Sts - Post-Emp. Health Care	133,165	164,000	164,000	67,361	77,639	145,000	-11.59%	201,000	38.62%
Paved Sts - Deferred Compensation	29,894	35,000	35,000	14,117	18,883	33,000	-5.71%	37,000	12.12%
Paved Sts - Dental Insurance	4,305	5,500	5,500	2,240	2,460	4,700	-14.55%	6,500	38.30%
Paved Sts - OPEB Contribution	64,143	68,500	68,500	29,222	33,778	63,000	-8.03%	72,000	14.29%
Paved Sts - Miscellaneous	8,073	14,175	14,175	3,157	5,556	8,713	-38.53%	16,215	86.10%
TOTAL PERSONAL SERVICES	3,809,263	4,506,175	4,506,175	1,793,674	2,171,539	3,965,213		4,822,565	
OPERATING SERVICES:									
Paved Sts - Ads, Dues & Subscriptions	887	2,130	2,130	544	1,586	2,130	0.00%	2,130	0.00%
Paved Sts - Printing	7,821	8,926	8,926	1,230	7,696	8,926	0.00%	9,820	10.02%
Paved Sts - Utilities - Electric	30,370	34,585	34,585	10,219	22,351	32,570	-5.83%	34,930	7.25%
Paved Sts - Utilities - Gas	9,550	18,520	18,520	6,226	6,229	12,455	-32.75%	13,185	5.86%
Paved Sts - Utilities - Water	1,551	2,345	2,345	596	1,004	1,600	-31.77%	1,650	3.13%
Paved Sts - Postage	-	200	200	-	200	200	0.00%	200	0.00%
Paved Sts - Telephone	29,366	39,645	39,645	7,793	29,617	37,410	-5.64%	39,595	5.84%
Paved Sts - Rentals	48,357	102,225	102,225	14,722	87,503	102,225	0.00%	102,225	0.00%
Paved Sts - Maint of Property & Equip	144,796	198,440	198,440	54,660	127,375	182,035	-8.27%	182,035	0.00%
Paved Sts - Contractual Services	41,489	120,280	120,280	11,643	108,637	120,280	0.00%	120,280	0.00%
Paved Sts - Professional Services	17,018	76,200	76,200	610	60,590	61,200	-19.69%	61,200	0.00%
Paved Sts - Property Insurance	32,739	34,400	34,400	10,288	17,112	27,400	-20.35%	33,000	20.44%
Paved Sts - Automobile Insurance	94,590	99,500	99,500	31,377	65,623	97,000	-2.51%	116,400	20.00%
Paved Sts - Employee Liability	31,935	33,700	33,700	10,682	21,618	32,300	-4.15%	38,760	20.00%
Paved Sts - General Liability	36,692	38,700	38,700	12,300	24,300	36,600	-5.43%	43,920	20.00%
TOTAL OPERATING SERVICES	527,161	809,796	809,796	172,890	581,441	754,331		799,330	

CONTINUED

ROAD & DRAINAGE
PAVED STREETS
ACCOUNT NUMBER: 112-420210

Description	2014	2015					2016		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES: (CONT.)									
MATERIALS & SUPPLIES:									
Paved Sts - Office & Comm. Equipment	26,124	50,050	50,050	1,821	48,229	50,050	0.00%	50,050	0.00%
Paved Sts - Office Supplies	21,433	25,000	25,000	5,743	19,257	25,000	0.00%	25,000	0.00%
Paved Sts - Medical	1,364	1,760	1,760	507	1,253	1,760	0.00%	1,760	0.00%
Paved Sts - Food & Clothing	20,526	22,415	22,415	6,518	15,897	22,415	0.00%	22,415	0.00%
Paved Sts - Maint of Buildings & Grounds	25,421	22,405	22,405	15,253	11,497	26,750	19.39%	26,750	0.00%
Paved Sts - Vehicle Supplies	259,108	295,725	295,725	126,369	169,536	295,905	0.06%	307,180	3.81%
Paved Sts - Miscellaneous	149,542	219,275	219,275	50,745	106,650	157,395	-28.22%	165,660	5.25%
Paved Sts - Shells/Sand/Dirt/Gravel	89,389	138,180	138,180	61,845	76,335	138,180	0.00%	138,180	0.00%
Paved Sts - Culverts & Fittings	240	3,245	3,245	-	3,245	3,245	100.00%	3,245	0.00%
Paved Sts - Equipment & Vehicle Parts	257,167	360,820	360,820	90,310	203,375	293,685	-18.61%	303,965	3.50%
Paved Sts - Asphalt/Concrete	106,499	172,725	172,725	41,049	97,131	138,180	-20.00%	150,000	8.55%
Paved Sts - Miscellaneous Materials	4,712	5,095	5,095	2,091	3,004	5,095	0.00%	5,095	0.00%
Paved Sts - Tools & Equipment	43,744	49,970	49,970	14,237	35,733	49,970	0.00%	50,000	0.06%
TOTAL MATERIALS & SUPPLIES	1,005,269	1,366,665	1,366,665	416,488	791,142	1,207,630		1,249,300	
OTHER CHARGES:									
Paved Sts - Training & Travel	4,120	8,000	8,000	629	7,371	8,000	0.00%	8,000	0.00%
Paved Sts - Judgements & Damages	-	750	750	-	750	750	0.00%	750	0.00%
Paved Sts - Official Fees	1,718	5,000	5,000	1,966	3,034	5,000	0.00%	5,000	0.00%
TOTAL OTHER CHARGES	5,838	13,750	13,750	2,595	11,155	13,750		13,750	
CAPITAL OUTLAY:									
Paved Sts - Imp other than Buildings	982,736	965,000	5,572,210	384,187	5,188,023	5,572,210	0.00%	800,000	-85.64%
Paved Sts - Acquisition of Vehicles	80,056	121,000	127,380	46,143	74,857	121,000	-5.01%	120,500	-0.41%
Paved Sts - Buildings/Grounds/Plant	5,875	118,000	111,620	15,398	102,602	118,000	5.72%	15,000	-87.29%
Paved Sts - Heavy Movable Equipment	186,863	220,000	220,000	-	220,000	220,000	0.00%	748,000	240.00%
Paved Sts - Office Equipment	-	27,500	27,500	-	27,500	27,500	0.00%	27,500	0.00%
Paved Sts - Major Repairs	133,430	50,000	50,000	15,312	34,688	50,000	0.00%	50,000	0.00%
Paved Sts - Architectural/Engineering	224,513	420,000	982,028	151,592	830,436	982,028	0.00%	275,000	-72.00%
Paved Sts - Other Fees	31,260	100,000	211,207	2,694	208,513	211,207	0.00%	100,000	-52.65%
TOTAL CAPITAL OUTLAY	1,644,733	2,021,500	7,301,945	615,326	6,686,619	7,301,945		2,136,000	

CONTINUED

ROAD & DRAINAGE
PAVED STREETS
ACCOUNT NUMBER: 112-420210

Description	2014	2015					2016		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES: (CONT.)									
INTERGOVERNMENTAL:									
Paved Sts - Ad Val Tax Ded - Sheriff	238,807	255,000	255,000	250,892	9,230	260,122	2.01%	261,000	0.34%
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	113,084	117,226	117,226	-	112,747	112,747	-3.82%	114,482	1.54%
TOTAL INTERGOVERNMENTAL	351,891	377,226	377,226	250,892	126,977	377,869		380,482	
TRANSFERS:									
Transfer to General Fund - Indirect Cost	350,000	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		350,000	
TOTAL EXPENDITURES	7,694,155	9,445,112	14,725,557	3,251,865	10,718,873	13,970,738		9,751,427	

ROAD & DRAINAGE

PAVED STREETS

FUND NUMBER: 112

NARRATIVE EXPLANATION OF CAPITAL OUTLAY
FOR REQUESTED YEAR 2016

CAPITAL OUTLAY:	AMOUNT	DETAILED DESCRIPTION	Sub-total
Improvements other than Buildings	\$ 800,000	2016 Road Maintenance Contract Public Road leading to Ed Reed Park	\$ 700,000 100,000
Acquisition of Vehicles	\$ 120,500	One (1) 1-ton Truck w/ Utility Body for New Carpenter Two (2) 1-ton Trucks w/ Utility Body (\$33,000 each) to replace: Unit# 112 (2008 Ford F250 with 175,0000 miles) Unit# 113 (2008 Ford F250 with 145,000 miles) One (1) 1/2-ton Pick-up Truck w/ Utility Body to replace: Unit# 125 (2008 Ford F150 Utility truck with 105,000 miles)	\$ 33,000 66,000 21,500
Buildings, Grounds, General Plant	\$ 15,000	Dual Axle gooseneck Equipment Trailer	\$ 15,000
Heavy Moveable Equipment	\$ 748,000	14,000-Lb Dozer (small) 6Yd Body Dump Truck Bobcat Attachment (Asphalt Grinder) Bobcat Attachment (Street Sweeper) Bobcat -Mini Excavator Bobcat Skid Loader Grass Tractor Grass Tractor Attachment (15' Batwing Mower) Long Arm 105Hp Grass Tractors	\$ 95,000 186,000 15,000 4,000 65,000 38,000 80,000 25,000 240,000
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	\$ 275,000	2016 Road Maintenance Program Public Road leading to Ed Reed Park	\$ 250,000 25,000
Other Fees	\$ 100,000	2016 Road Maintenance Program	\$ 100,000
Grand Total Requested:	\$2,136,000		

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

Description	2014	2015					2016		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:									
OPERATING SERVICES:									
Sidewalks - Ads, Dues & Subscriptions	144	-	-	-	-	-	0.00%	-	0.00%
Sidewalks - Printing	2,936	-	-	-	-	-	0.00%	-	0.00%
TOTAL OPERATING SERVICES	3,080	-	-	-	-	-		-	
MATERIALS & SUPPLIES:									
Sidewalks - Food & Clothing	4,389	-	-	137	3	140	100.00%	-	-100.00%
Sidewalks - Eqpt & Vehicle Parts	57	-	-	260	-	260	100.00%	-	-100.00%
TOTAL MATERIALS & SUPPLIES	4,446	-	-	397	3	400		-	
CAPITAL OUTLAY:									
Sidewalks - Imp other than Buildings	131,300	2,044,405	2,259,043	-	1,239,638	1,239,638	-45.13%	2,602,405	109.93%
Sidewalks - Architectural/Engineering	36,286	285,000	358,364	-	272,720	272,720	-23.90%	572,530	109.93%
Sidewalks - Other Fees	30,444	30,000	30,708	-	30,708	30,708	0.00%	52,050	69.50%
TOTAL CAPITAL OUTLAY	198,030	2,359,405	2,648,115	-	1,543,066	1,543,066		3,226,985	
TOTAL EXPENDITURES	205,556	2,359,405	2,648,115	397	1,543,069	1,543,466		3,226,985	

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

**NARRATIVE EXPLANATION OF CAPITAL OUTLAY
FOR REQUESTED YEAR 2016**

CAPITAL OUTLAY:	AMOUNT	DETAILED DESCRIPTION	Sub-total
Improvements other than Buildings	\$ 2,602,405	Westbank Bicycle & Pedestrian Path (Phase IV & V)	\$ 2,602,405
Architectural/Engineering Fees	\$ 572,530	Westbank Bicycle & Pedestrian Path (Phase IV & V)	\$ 572,530
Other Fees	\$ 52,050	Fees for Bicycle & Pedestrian Paths	\$ 52,050

Grand Total Requested:

\$ 3,226,985

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

Description	2014	2015				2016			
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:									
PERSONAL SERVICES:									
Drainage - Salaries	4,642,822	4,870,000	4,900,450	2,287,896	2,632,104	4,920,000	0.40%	5,665,855	15.16%
Drainage - FICA	14,799	19,000	19,000	7,111	7,989	15,100	-20.53%	14,000	-7.28%
Drainage - Retirement	657,858	626,000	630,425	295,839	339,161	635,000	0.73%	678,910	6.91%
Drainage - Life/Health Insurance	828,261	1,092,000	1,093,500	418,164	481,836	900,000	-17.70%	1,455,880	61.76%
Drainage - Workers Compensation	266,142	276,000	280,100	115,991	134,009	250,000	-10.75%	295,315	18.13%
Drainage - Unemployment	5,724	6,100	6,120	1,430	1,670	3,100	-49.35%	3,540	14.19%
Drainage - Medicare	63,474	70,000	71,890	31,537	38,463	70,000	-2.63%	81,880	16.97%
Drainage - Disability	14,922	17,000	17,000	7,269	5,731	13,000	-23.53%	18,220	40.15%
Drainage - Post-Emp. Health Care	115,977	175,000	175,000	72,018	97,982	170,000	-2.86%	260,000	52.94%
Drainage - Deferred Compensation	103,002	115,000	115,000	52,712	54,288	107,000	-6.96%	110,000	2.80%
Drainage - Dental Insurance	8,207	10,000	10,000	4,229	4,271	8,500	-15.00%	11,120	30.82%
Drainage - OPEB Contribution	120,611	116,000	116,800	58,515	61,485	120,000	100.00%	138,520	15.43%
Drainage - Miscellaneous	12,425	18,900	18,900	4,060	5,278	9,338	-50.59%	12,227	30.94%
TOTAL PERSONAL SERVICES	6,854,224	7,411,000	7,454,185	3,356,771	3,864,267	7,221,038		8,745,467	
OPERATING SERVICES:									
Drainage - Ads, Dues & Subscriptions	2,844	8,890	8,890	4,333	7,357	11,690	31.50%	11,690	0.00%
Drainage - Printing	3,965	4,895	4,895	2,056	2,839	4,895	0.00%	5,386	10.03%
Drainage - Utilities - Electric	242,366	288,605	288,605	110,125	144,360	254,485	-11.82%	267,210	5.00%
Drainage - Utilities - Gas	23,866	39,310	39,310	7,868	20,252	28,120	-28.47%	29,530	5.01%
Drainage - Utilities - Water	20,128	18,675	18,675	10,384	10,386	20,770	11.22%	21,810	5.01%
Drainage - Postage	235	500	500	104	396	500	0.00%	500	0.00%
Drainage - Telephone	37,072	42,445	42,445	20,262	20,919	41,181	-2.98%	43,242	5.00%
Drainage - Rentals	109,627	113,800	113,800	33,038	87,982	121,020	6.34%	127,072	5.00%
Drainage - Maint of Property & Equipment	274,261	669,925	669,925	208,686	208,689	417,375	-37.70%	438,244	5.00%
Drainage - Contractual Services	283,196	328,145	328,145	92,178	262,952	355,130	8.22%	372,890	5.00%
Drainage - Professional Services	398,083	1,241,880	1,391,880	151,022	813,066	964,088	-30.73%	874,295	-9.31%
Drainage - Property Insurance	142,684	150,000	150,000	33,284	87,916	121,200	-19.20%	145,500	20.05%
Drainage - Automobile Insurance	72,044	75,700	75,700	25,343	51,257	76,600	1.19%	91,920	20.00%
Drainage - Employee Liability	58,903	62,000	62,000	19,747	42,253	62,000	0.00%	74,400	20.00%
Drainage - General Liability	67,677	71,500	71,500	22,738	47,462	70,200	-1.82%	84,240	20.00%
TOTAL OPERATING SERVICES	1,736,951	3,116,270	3,266,270	741,168	1,808,086	2,549,254		2,587,929	

CONTINUED

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

Description	2014	2015					2016		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES: (CONT.)									
MATERIALS & SUPPLIES:									
Drainage - Office & Communications Equip.	28,055	63,980	63,980	30,385	30,385	60,770	-5.02%	63,809	5.00%
Drainage - Office Supplies	14,708	20,000	20,000	8,216	8,219	16,435	-17.83%	17,260	5.02%
Drainage - Medical Supplies	2,245	5,000	5,000	973	2,527	3,500	-30.00%	3,500	0.00%
Drainage - Food & Clothing	6,643	15,885	15,885	6,583	6,587	13,170	-17.09%	13,830	5.01%
Drainage - Maint of Buildings & Grounds	140,238	222,460	222,460	28,955	137,045	166,000	-25.38%	166,000	0.00%
Drainage - Vehicle Supplies	682,123	1,127,020	1,127,020	362,510	421,470	783,980	-30.44%	901,580	15.00%
Drainage - Miscellaneous	306,201	402,275	402,275	143,719	243,106	386,825	-3.84%	403,665	4.35%
Drainage - Shells/Sand/Dirt/Gravel	28,594	47,410	47,410	41,591	41,594	83,185	75.46%	87,345	5.00%
Drainage - Culverts & Fittings	168,240	216,040	216,040	70,103	114,962	185,065	-14.34%	194,320	5.00%
Drainage - Equipment & Vehicle Parts	153,422	200,895	200,895	71,341	97,424	168,765	-15.99%	177,205	5.00%
Drainage - Asphalt, Concrete	102,490	107,270	107,270	49,022	63,718	112,740	5.10%	118,379	5.00%
Drainage - Miscellaneous Materials	34,472	37,995	37,995	9,970	27,949	37,919	-0.20%	39,815	5.00%
Drainage - Tools & Equipment	65,590	75,000	75,000	16,544	46,716	63,260	-15.65%	66,425	5.00%
TOTAL MATERIALS & SUPPLIES	1,733,021	2,541,230	2,541,230	839,912	1,241,702	2,081,614		2,253,133	
OTHER CHARGES:									
Drainage - Training & Travel	22,475	30,000	30,000	11,196	18,804	30,000	0.00%	30,000	0.00%
Drainage- Judgement & Damages	537	6,500	6,500	-	5,000	5,000	-23.08%	5,000	0.00%
Drainage - Official Fees	1,180	6,500	6,500	993	2,257	3,250	-50.00%	3,415	5.08%
TOTAL OTHER CHARGES	24,192	43,000	43,000	12,189	26,061	38,250		38,415	
CAPITAL OUTLAY:									
Drainage - Acquisition of Land	323,705	-	897,025	213,704	683,321	897,025	0.00%	150,000	-83.28%
Drainage - Acquisition of Buildings	27,290	60,000	60,000	-	60,000	60,000	0.00%	7,500	-87.50%
Drainage - Improvements other than Bldgs	1,111,110	6,700,000	21,185,773	2,444,299	13,591,474	16,035,773	-24.31%	2,660,000	-83.41%
Drainage - Acquisition of Vehicles	39,325	90,000	93,786	63,956	26,044	90,000	-4.04%	206,000	128.89%
Drainage - Buildings/Grounds/Plant	553,536	893,840	884,418	252,808	659,914	912,722	3.20%	464,608	-49.10%
Drainage - Heavy Movable Equipment	251,156	490,000	514,518	148,421	341,579	490,000	-4.77%	728,250	48.62%
Drainage - Office Equipment	28,880	148,000	148,000	23,405	124,595	148,000	0.00%	115,500	-21.96%
Drainage - Major Repairs	660,771	910,000	1,066,932	282,982	783,950	1,066,932	0.00%	425,000	-60.17%
Drainage - Architectural/Engineering Fees	1,602,943	436,000	6,739,523	775,306	5,964,217	6,739,523	0.00%	1,484,000	-77.98%
Drainage - Other Fees	166,283	867,500	2,063,327	214,118	1,849,209	2,063,327	0.00%	295,000	-85.70%
TOTAL CAPITAL OUTLAY	4,764,999	10,595,340	33,653,302	4,418,999	24,084,303	28,503,302		6,535,858	

CONTINUED

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

Description	2014	2015					2016		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES: (CONT.)									
INTERGOVERNMENTAL:									
Drainage - Cost of Tax Collection	113,084	117,227	117,227	-	112,746	112,746	-3.82%	114,481	1.54%
TOTAL INTERGOVERNMENTAL	113,084	117,227	117,227	-	112,746	112,746		114,481	
TOTAL EXPENDITURES	15,226,471	23,824,067	47,075,214	9,369,039	31,137,165	40,506,204		20,275,283	

ROAD & DRAINAGE

DRAINAGE

FUND NUMBER: 112

NARRATIVE EXPLANATION OF CAPITAL OUTLAY
FOR REQUESTED YEAR 2016

CAPITAL OUTLAY:	AMOUNT	DETAILED DESCRIPTION	Sub-total
Acquisition of Land	\$ 150,000	Montz Master Drainage Plan -Realign Coulee	\$ 150,000
Acquisition of Building	\$ 7,500	20' Storage Container for Davis Diversion	\$ 7,500
Improvements other than Building	\$ 2,660,000	Ama Master Drainage Update	\$ 500,000
		Cross Bayou Cost Share (Escrow)	200,000
		Major Canal Stabilization - Dunleith Phase VI	700,000
		Norco Drainage Improvements -Upgrade Engineer's Canal	500,000
		Sector Gate/WB Vacinity (Escrow)	260,000
		Ellington Pump Station	500,000
Acquisition of Vehicles	\$ 206,000	Five (5) F250 Utility Trucks for: New Automation Electrician New Pump Mechanic Unit #186 (2008 F250 truck with 128,744 miles) Unit #187 (2008 F250 truck with 125,000 miles) Unit# 192 (2008 Ford F250 truck with 103,000 miles) One (1) F250 Utility Trucks for Electrician -New Davis Diversion	\$ 165,000 41,000
Buildings/Grounds/Equipment	\$ 464,608	Gas Monitor System Replacement -Davis Diversion 1-P4 Drainage Pump Gear Box 1-P5 Drainage Pump Gear Box 30" Hydraulic Pump Barbed Wire Fence Replacement -Davis Diversion Power Unit Exhaust System Replacement -Davis Diversion Small Motor Grader Stop Log Cover Replace Canvas -Davis Diversion Washke Slab Joint Replacement -Davis Diversion Wheel Balancer (1 EB & 1WB)	\$ 19,000 20,000 20,000 175,000 16,800 15,000 170,000 7,300 9,508 12,000
Heavy Moveable Equipment	\$ 728,250	4-wheel Drive Gator -Davis Diversion 60" Long-arm Excavator Culvert Truck Oil Spill Vaccumm Unit Tractor -Davis Diversion	\$ 14,000 250,000 350,000 25,000 89,250

CONTINUED

ROAD & DRAINAGE

DRAINAGE

FUND NUMBER: 112

NARRATIVE EXPLANATION OF CAPITAL OUTLAY
FOR REQUESTED YEAR 2016

CAPITAL OUTLAY:	AMOUNT	DETAILED DESCRIPTION	Sub-total
CAPITAL (Cont.)			
Office Equipment	\$ 115,500	Engineering Software for Subsurface Drainage	\$ 50,000
		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	\$ 425,000	300-Hp Electric Motor Replacement	\$ 50,000
		Overhaul/Rebuild Engine	150,000
		Rebuild Pump	225,000
Arch/Engineering Fees	\$ 1,484,000	Ama Master Drainage Update	\$ 110,000
		Major Canal Stabilization - Dunleith Phase VI	154,000
		Norco Drainage Improvements -Upgrade Engineer's Canal	120,000
		Subsurface Drainage -Culvert Modeling & Software	100,000
		Westbank Levee	1,000,000
Other Fees	\$ 295,000	Ama Master Drainage Update	\$ 50,000
		Major Canal Stabilization - Dunleith Phase VI	70,000
		Norco Drainage Improvements -Upgrade Engineer's Canal	50,000
		Westbank Levee	125,000
Grand Total Requested:	\$ 6,535,858		

RECREATION

FUND NUMBER: 113

Description	2014	2015				2016			
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
FUND BALANCE	123,000	194,691	264,691			555,589		710,111	
REVENUES:									
Ad Valorem Taxes	3,571,047	3,490,000	3,490,000	3,704,228	6,079	3,710,307	6.31%	3,565,000	-3.92%
National Park Service Federal Grant	-	-	200,000	-	200,000	200,000	0.00%	-	-100.00%
Miscellaneous Revenues	1,317	-	-	478	644	1,122	100.00%	-	-100.00%
Rental of Parks & Buildings	15,820	5,000	5,000	12,450	10,150	22,600	352.00%	10,000	-55.75%
Admission Fees	22,465	10,000	10,000	12,005	7,886	19,891	98.91%	15,000	-24.59%
Reg Fees - Adult	10,075	9,000	9,000	5,400	7,425	12,825	42.50%	10,000	-22.03%
Reg Fees - Miscellaneous	25,805	20,000	20,000	30,245	7,880	38,125	100.00%	25,000	-34.43%
Reg Fees - Summer Camp	130,096	110,000	110,000	177,547	(3,729)	173,818	58.02%	130,000	-25.21%
Reg Fees - Youth Tournaments	300	500	500	9,400	-	9,400	1780.00%	500	-94.68%
Youth/Senior Special Fees	43,953	20,000	20,000	25,299	7,445	32,744	63.72%	25,000	-23.65%
Concessions	-	-	-	10,502	2,375	12,877	100.00%	-	-100.00%
Interest Earnings	623	275	275	1,318	982	2,300	736.36%	2,000	-13.04%
Gifts/Donations	30,000	-	-	-	-	-	0.00%	-	0.00%
Insurance Refunds	14,470	-	-	-	-	-	0.00%	-	0.00%
Proceeds from Sale of Assets	-	-	-	-	21,889	21,889	100.00%	-	-100.00%
Transfer from General Fund	979,399	1,250,000	1,934,861	-	1,754,861	1,754,861	-9.30%	243,400	-86.13%
TOTAL REVENUES	4,845,370	4,914,775	5,799,636	3,988,872	2,023,887	6,012,759		4,025,900	
TOTAL MEANS OF FINANCING	4,968,370	5,109,466	6,064,327	3,988,872	2,023,887	6,568,348		4,736,011	
EXPENDITURES:									
PERSONAL SERVICES	2,188,251	2,478,945	2,478,945	1,100,890	1,230,615	2,331,505	-5.95%	2,512,330	7.76%
OPERATING SERVICES	596,695	550,600	550,600	238,720	381,306	620,026	12.61%	583,770	-5.85%
MATERIALS & SUPPLIES	426,142	387,900	387,900	214,778	234,120	448,898	15.73%	417,900	-6.91%
OTHER CHARGES	47,638	37,000	37,000	6,745	35,255	42,000	13.51%	37,000	-11.90%
CAPITAL OUTLAY	1,034,651	1,471,000	2,425,861	55,911	2,233,250	2,289,161	-5.64%	1,040,400	-54.55%
INTERGOVERNMENTAL	119,404	129,200	129,200	125,446	1,201	126,647	-1.98%	132,200	4.38%
TOTAL EXPENDITURES	4,412,781	5,054,645	6,009,506	1,742,490	4,115,747	5,858,237		4,723,600	
EXCESS (DEFICIENCY) OF CURRENT REVENUES OVER EXPENDITURES	432,589	(139,870)	(209,870)			154,522		(697,700)	
EXCESS (DEFICIENCY) OF MEANS OF FINANCING OVER EXPENDITURES	555,589	54,821	54,821			710,111		12,411	

RECREATION

ACCOUNT NUMBER: 113-450100

Description	2014	2015					2016		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:									
PERSONAL SERVICES:									
Recreation - Salaries	1,437,087	1,620,000	1,620,000	704,779	795,221	1,500,000	-7.41%	1,565,000	4.33%
Recreation - FICA	19,631	21,000	21,000	9,979	11,021	21,000	0.00%	20,000	-4.76%
Recreation - Retirement	176,593	190,000	190,000	80,748	87,252	168,000	-11.58%	165,000	-1.79%
Recreation - Life/Health Insurance	235,554	280,000	280,000	114,733	125,267	240,000	-14.29%	320,000	33.33%
Recreation - Workers Compensation	49,038	56,000	56,000	22,189	24,811	47,000	-16.07%	51,000	8.51%
Recreation - Unemployment	1,769	2,100	2,100	441	509	950	-54.76%	1,000	5.26%
Recreation - Medicare	19,795	23,000	23,000	9,934	12,066	22,000	-4.35%	25,000	13.64%
Recreation - Disability	4,498	4,700	4,700	2,179	2,321	4,500	-4.26%	5,000	11.11%
Recreation - Post-Emp. Health Care	19,467	32,500	32,500	14,490	30,510	45,000	38.46%	58,000	28.89%
Recreation - Deferred Compensation	18,525	24,000	24,000	12,875	16,125	29,000	20.83%	33,000	13.79%
Recreation - Dental Insurance	2,610	2,700	2,700	1,340	1,460	2,800	3.70%	3,100	10.71%
Recreation - OPEB Contribution	32,711	32,200	32,200	15,464	16,536	32,000	-0.62%	33,000	3.13%
Recreation - Miscellaneous	5,623	8,000	8,000	1,018	6,982	8,000	0.00%	8,000	0.00%
TOTAL PERSONAL SERVICES	2,022,901	2,296,200	2,296,200	990,169	1,130,081	2,120,250		2,287,100	
OPERATING SERVICES:									
Recreation - Ads, Dues & Subscriptions	33,111	29,500	29,500	22,734	6,766	29,500	0.00%	30,000	1.69%
Recreation - Printing	2,693	8,000	8,000	3,078	4,922	8,000	0.00%	8,000	0.00%
Recreation - Utilities - Electric	42,629	40,000	40,000	19,823	31,177	51,000	27.50%	53,550	5.00%
Recreation - Utilities - Gas	59	250	250	45	105	150	-40.00%	250	66.67%
Recreation - Utilities - Water	26,266	50,000	50,000	5,865	30,135	36,000	-28.00%	39,000	8.33%
Recreation - Postage	460	5,000	5,000	147	1,853	2,000	-60.00%	2,000	0.00%
Recreation - Telephone	9,572	14,450	14,450	5,224	8,276	13,500	-6.57%	14,450	7.04%
Recreation - Rentals	49,638	60,000	60,000	25,912	34,088	60,000	0.00%	60,000	0.00%
Recreation - Maint of Property & Equip	163,607	67,000	67,000	57,131	109,869	167,000	149.25%	100,000	-40.12%
Recreation - Contractual Services	66,225	50,000	50,000	25,054	24,946	50,000	0.00%	45,000	-10.00%
Recreation - Professional Services	111,213	130,000	130,000	41,788	68,212	110,000	-15.38%	120,000	9.09%
Recreation - Property Insurance	18,198	19,500	19,500	5,141	16,959	22,100	13.33%	26,520	20.00%
Recreation - Automobile Insurance	34,615	36,500	36,500	11,666	20,234	31,900	-12.60%	38,280	20.00%
Recreation - Employee Liability	15,200	16,000	16,000	5,169	10,431	15,600	-2.50%	18,720	20.00%
Recreation - General Liability	20,320	21,500	21,500	8,662	11,738	20,400	-5.12%	24,480	20.00%
TOTAL OPERATING SERVICES	593,806	547,700	547,700	237,439	379,711	617,150		580,250	

CONTINUED

RECREATION

ACCOUNT NUMBER: 113-450100

Description	2014	2015					2016		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES: (CONT.)									
MATERIALS & SUPPLIES:									
Recreation - Office & Comm. Equipment	3,898	8,500	8,500	830	4,170	5,000	-41.18%	5,000	0.00%
Recreation - Office Supplies	4,772	6,000	6,000	3,507	2,493	6,000	0.00%	6,000	0.00%
Recreation - Culture	106,435	73,000	73,000	46,776	32,724	79,500	8.90%	85,000	6.92%
Recreation - Medical	370	400	400	-	400	400	0.00%	400	0.00%
Recreation - Food & Clothing	8,325	6,500	6,500	23,825	9,175	33,000	407.69%	7,000	-78.79%
Recreation - Maint of Buildings & Grounds	112,514	120,000	120,000	58,104	61,896	120,000	0.00%	120,000	0.00%
Recreation - Vehicle Supplies	77,439	70,000	70,000	24,507	45,493	70,000	0.00%	70,000	0.00%
Recreation - Miscellaneous	3,609	2,000	2,000	1,925	3,075	5,000	150.00%	2,000	-60.00%
Recreation - Shells/Sand/Dirt/Gravel	8,212	20,000	20,000	1,914	18,086	20,000	0.00%	20,000	0.00%
Recreation - Equipment & Vehicle Parts	38,651	40,000	40,000	15,630	19,370	35,000	-12.50%	40,000	14.29%
Recreation - Asphalt/Concrete	439	3,000	3,000	123	2,877	3,000	0.00%	3,000	0.00%
Recreation - Miscellaneous	4,597	3,000	3,000	4,442	8,558	13,000	333.33%	15,000	15.38%
Recreation - Tools *& Equipment	17,164	6,000	6,000	15,040	3,960	19,000	216.67%	15,000	-21.05%
TOTAL MATERIALS & SUPPLIES	386,425	358,400	358,400	196,623	212,277	408,900		388,400	
OTHER CHARGES:									
Recreation - Training & Travel	11,292	10,000	10,000	2,095	7,905	10,000	0.00%	10,000	0.00%
Recreation - Participant Travel	28,087	25,000	25,000	910	24,090	25,000	0.00%	25,000	0.00%
Recreation - Official Fees	8,259	2,000	2,000	3,740	3,260	7,000	250.00%	2,000	-71.43%
TOTAL OTHER CHARGES	47,638	37,000	37,000	6,745	35,255	42,000		37,000	
CAPITAL OUTLAY:									
Recreation - Imp other than Buildings	877,182	1,080,000	2,072,276	12,184	1,920,392	1,932,576	-6.74%	793,400	-58.95%
Recreation - Acquisition of Vehicles	48,828	-	-	24,803	197	25,000	100.00%	100,000	300.00%
Recreation - Recreational/Cultural	-	5,000	5,000	5,065	35	5,100	2.00%	32,000	527.45%
Recreation - Buildings/Grounds	24,253	300,000	250,085	-	250,085	250,085	0.00%	-	-100.00%
Recreation - Heavy Movable Equipment	5,800	36,000	36,000	5,984	16	6,000	-83.33%	-	-100.00%
Recreation - Major Repairs	36,332	-	-	7,875	25	7,900	100.00%	-	-100.00%
Recreation - Architectural/Engineering	42,156	40,000	52,500	-	52,500	52,500	0.00%	105,000	100.00%
Recreation - Other Fees	100	10,000	10,000	-	10,000	10,000	0.00%	10,000	0.00%
TOTAL CAPITAL OUTLAY	1,034,651	1,471,000	2,425,861	55,911	2,233,250	2,289,161		1,040,400	
INTERGOVERNMENTAL:									
Recreation - Ad Val Tax Ded - Sheriff	119,404	128,000	128,000	125,446	1	125,447	-1.99%	131,000	4.43%
Recreation - Cost of Ad Valorem Tax Coll.	-	1,200	1,200	-	1,200	1,200	0.00%	1,200	0.00%
TOTAL INTERGOVERNMENTAL	119,404	129,200	129,200	125,446	1,201	126,647		132,200	
TOTAL EXPENDITURES	4,204,825	4,839,500	5,794,361	1,612,333	3,991,775	5,604,108		4,465,350	

RECREATION

FUND NUMBER: 113

**NARRATIVE EXPLANATION OF CAPITAL OUTLAY
FOR REQUESTED YEAR 2016**

CAPITAL OUTLAY:	AMOUNT	DETAILED DESCRIPTION	Sub-total
Improvements Other than Building	\$ 793,400	Various Field & Playground Improvements	\$ 30,000
		IMTT Field Improvements (GF Transfer)	275,000
		Ashton Soccer Fields (GF Transfer)	250,000
		Bethune Park Improvements	50,000
		Paradis Playground Improvements	30,000
		Montz Park Improvements	5,000
		Community Park Fencing	40,000
		Walking Path Repairs (EB & WB Bridge Parks)	113,400
Acquisition of Vehicles	\$ 100,000	Four (4) new vehicles to replace:	
		Unit# 303 (2006 F150 ext cab with 147,624 miles)	
		Unit# 305 (2004 Dodge 3500 with 119,747 miles)	
		Unit# 310 (2006 F150 ext. cab	
		Unit# 357 (1998 F150 reg. cab	
Recreational & Cultural	\$ 32,000	Tractor mowers (4 @ \$8,000)	
Architectural/Engineering	\$ 105,000	Rathborne Park Design	\$ 20,000
		WB Concession	15,000
		Ashton Park	20,000
		Community Veterans Park	50,000
Other Fees	\$ 10,000	Other Projects	
Grand Total Requested:	\$ 1,040,400		

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

Description	2014	2015					2016		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:									
PERSONAL SERVICES:									
Rec-Summer Camp - Salaries	140,376	155,150	155,150	95,013	89,347	184,360	18.83%	200,000	8.48%
Rec-Summer Camp - FICA	8,703	9,700	9,700	5,891	5,539	11,430	17.84%	13,000	13.74%
Rec-Summer Camp - Workers Comp	7,117	7,900	7,900	4,276	4,024	8,300	5.06%	9,100	9.64%
Rec-Summer Camp - Unemployment	176	195	195	59	56	115	-41.03%	130	13.04%
Rec-Summer Camp - Medicare	2,036	2,300	2,300	1,378	1,297	2,675	16.30%	3,000	12.15%
Rec-Summer Camp - Miscellaneous	6,942	7,500	7,500	4,104	271	4,375	-41.67%	-	-100.00%
TOTAL PERSONAL SERVICES	165,350	182,745	182,745	110,721	100,534	211,255		225,230	
OPERATING SERVICES:									
Rec-Summer Camp - Printing	940	500	500	530	-	530	6.00%	500	-5.66%
Rec-Summer Camp - Telephone	211	500	500	149	124	273	-45.40%	500	83.15%
Rec-Summer Camp - Employee Liability	809	900	900	280	692	972	8.00%	1,200	23.46%
Rec-Summer Camp - General Liability	929	1,000	1,000	322	779	1,101	10.10%	1,320	19.89%
TOTAL OPERATING SERVICES	2,889	2,900	2,900	1,281	1,595	2,876		3,520	
MATERIALS & SUPPLIES:									
Rec-Summer Camp - Office Equipment	17	-	-	271	1	272	100.00%	-	-100.00%
Rec-Summer Camp - Office Supplies	155	-	-	421	1	422	100.00%	-	-100.00%
Rec-Summer Camp - Educational/Recr	35,191	25,000	25,000	14,594	18,326	32,920	31.68%	25,000	-24.06%
Rec-Summer Camp - Medical, Drugs	47	-	-	-	120	120	100.00%	-	-100.00%
Rec-Summer Camp - Food & Clothing	3,417	3,000	3,000	1,142	3,269	4,411	47.03%	3,000	-31.99%
Rec-Summer Camp - Maint of B&G	699	1,500	1,500	1,680	126	1,806	20.40%	1,500	-16.94%
Rec-Summer Camp - Misc. Chemicals	191	-	-	47	-	47	100.00%	-	-100.00%
TOTAL MATERIALS & SUPPLIES	39,717	29,500	29,500	18,155	21,843	39,998		29,500	
TOTAL EXPENDITURES	207,956	215,145	215,145	130,157	123,972	254,129		258,250	
FUNDING SOURCE:									
Reduction of Fund Balance	77,860	105,145	105,145	(47,390)	127,701	80,311	-23.62%	128,250	59.69%
Reg Fees - Summer Camp	130,096	110,000	110,000	177,547	(3,729)	173,818	58.02%	130,000	-25.21%
TOTAL	207,956	215,145	215,145	130,157	123,972	254,129		258,250	

MOSQUITO CONTROL

FUND NUMBER: 114

Description	2014	2015					2016		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
FUND BALANCE	383,651	291,365	291,365			469,074		434,595	
REVENUES:									
Ad Valorem Taxes	1,322,611	1,290,000	1,290,000	1,371,944	2,251	1,374,195	6.53%	1,320,000	-3.94%
Interest Earnings	545	300	300	179	71	250	-16.67%	240	-4.00%
TOTAL REVENUES	1,323,156	1,290,300	1,290,300	1,372,123	2,322	1,374,445		1,320,240	
TOTAL MEANS OF FINANCING	1,706,807	1,581,665	1,581,665	1,372,123	2,322	1,843,519		1,754,835	
EXPENDITURES:									
PERSONAL SERVICES:									
Mosquito - Salaries	30,721	34,000	34,000	13,974	16,026	30,000	-11.76%	31,000	3.33%
Mosquito - FICA	107	300	300	1	-	1	-99.67%	-	-100.00%
Mosquito - Retirement	4,625	4,500	4,500	2,024	2,476	4,500	0.00%	4,000	-11.11%
Mosquito - Life/Health Insurance	3,421	4,000	4,000	1,759	2,241	4,000	0.00%	5,000	25.00%
Mosquito - Workers Compensation	177	200	200	73	87	160	-20.00%	170	6.25%
Mosquito - Unemployment	38	50	50	9	11	20	-60.00%	20	0.00%
Mosquito - Medicare	438	500	500	199	251	450	-10.00%	500	11.11%
Mosquito - Disability	110	125	125	54	56	110	-12.00%	120	9.09%
Mosquito - Deferred Compensation	1,450	2,000	2,000	684	1,316	2,000	0.00%	2,500	25.00%
Mosquito - Dental Insurance	80	100	100	40	40	80	-20.00%	100	25.00%
Mosquito - OPEB Contribution	793	800	800	372	428	800	0.00%	1,000	25.00%
Mosquito - Miscellaneous	30	100	100	-	100	100	0.00%	100	0.00%
TOTAL PERSONAL SERVICES	41,990	46,675	46,675	19,189	23,032	42,221		44,510	
OPERATING SERVICES:									
Mosquito - Ads, Dues & Subscriptions	253	610	610	108	450	558	-8.52%	558	0.00%
Mosquito - Printing, Duplication	-	200	200	-	200	200	0.00%	200	0.00%
Mosquito - Contractual Services	1,147,764	1,333,390	1,333,390	471,219	824,909	1,296,128	-2.79%	1,332,120	2.78%
Mosquito - Professional Services	-	200	200	-	150	150	-25.00%	150	0.00%
Mosquito - Employee Liability	242	255	255	79	176	255	0.00%	310	21.57%
Mosquito - General Liability	278	300	300	92	208	300	0.00%	360	20.00%
TOTAL OPERATING SERVICES	1,148,537	1,334,955	1,334,955	471,498	826,093	1,297,591		1,333,698	
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	2014	2015					2016		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES: (CONT.)									
OTHER CHARGES:									
Mosquito - Training & Travel	-	2,000	2,000	-	1,250	1,250	-37.50%	1,500	20.00%
Mosquito - Official Fees	-	100	100	-	100	100	0.00%	100	0.00%
	<u>-</u>	<u>2,100</u>	<u>2,100</u>	<u>-</u>	<u>1,350</u>	<u>1,350</u>		<u>1,600</u>	
INTERGOVERNMENTAL:									
Mosquito - Ad Val Tax Ded - Sheriff	44,224	48,000	48,000	46,462	-	46,462	-3.20%	49,000	5.46%
Mosquito - Cost of Ad Valorem Tax Coll.	-	1,000	1,000	-	1,000	1,000	0.00%	1,000	0.00%
TOTAL INTERGOVERNMENTAL	<u>44,224</u>	<u>49,000</u>	<u>49,000</u>	<u>46,462</u>	<u>1,000</u>	<u>47,462</u>		<u>50,000</u>	
TRANSFERS:									
Transfer to General Fund - Indirect Cost	2,982	20,000	20,000	-	20,000	20,000	0.00%	20,000	0.00%
TOTAL TRANSFERS	<u>2,982</u>	<u>20,000</u>	<u>20,000</u>	<u>-</u>	<u>20,000</u>	<u>20,000</u>		<u>20,000</u>	
TOTAL EXPENDITURES	<u>1,237,733</u>	<u>1,453,030</u>	<u>1,453,030</u>	<u>537,149</u>	<u>871,775</u>	<u>1,408,924</u>		<u>1,450,108</u>	
EXCESS (DEFICIENCY) OF CURRENT REVENUES OVER EXPENDITURES									
	85,423	(162,730)	(162,730)			(34,479)		(129,868)	
EXCESS (DEFICIENCY) OF MEANS OF FINANCING OVER EXPENDITURES									
	<u>469,074</u>	<u>128,635</u>	<u>128,635</u>			<u>434,595</u>		<u>304,727</u>	

COUNCIL ON AGING

FUND NUMBER: 115

Description	2014	2015					2016		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
FUND BALANCE	-	-	-			-		-	
REVENUES:									
Ad Valorem Taxes	1,154,283	1,125,000	1,125,000	1,197,330	1,965	1,199,295	6.60%	1,150,000	-4.11%
Interest Earnings	12	6	6	21	-	21	250.00%	10	-52.38%
TOTAL REVENUES	1,154,295	1,125,006	1,125,006	1,197,351	1,965	1,199,316		1,150,010	
TOTAL MEANS OF FINANCING	1,154,295	1,125,006	1,125,006	1,197,351	1,965	1,199,316		1,150,010	
EXPENDITURES:									
OPERATING SERVICES:									
Elderly - Property Insurance	7,407	7,800	7,800	3,503	3,197	6,700	-14.10%	8,040	20.00%
Elderly - Employee Liability	43	50	50	17	33	50	0.00%	60	20.00%
Elderly - General Liability	49	60	60	19	41	60	0.00%	75	25.00%
TOTAL OPERATING SERVICES	7,499	7,910	7,910	3,539	3,271	6,810		8,175	
INTERGOVERNMENTAL:									
Elderly - Ad Val Tax Ded - Sheriff	38,595	42,000	42,000	40,548	2	40,550	-3.45%	43,000	6.04%
Elderly - Cost of Ad Valorem Tax Collection	-	1,200	1,200	-	1,200	1,200	0.00%	1,200	0.00%
Elderly - Grants	1,105,272	1,072,896	1,072,896	1,083,728	64,028	1,147,756	6.98%	1,094,635	-4.63%
TOTAL INTERGOVERNMENTAL	1,143,867	1,116,096	1,116,096	1,124,276	65,230	1,189,506		1,138,835	
TRANSFERS:									
Transfer to General Fund - Indirect Cost	2,929	1,000	1,000	-	3,000	3,000	200.00%	3,000	0.00%
TOTAL TRANSFERS	2,929	1,000	1,000	-	3,000	3,000		3,000	
TOTAL EXPENDITURES	1,154,295	1,125,006	1,125,006	1,127,815	71,501	1,199,316		1,150,010	
EXCESS (DEFICIENCY) OF CURRENT REVENUES OVER EXPENDITURES	-	-	-			-		-	
EXCESS (DEFICIENCY) OF MEANS OF	-	-	-			-		-	

RETIRED SENIOR VOLUNTEER PROGRAM

FUND NUMBER: 116

Description	2014	2015					2016		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
FUND BALANCE	35,742	26,762	26,762			54,134		55,038	
REVENUES:									
RSVP - Federal Grant	59,481	57,400	57,400	11,539	46,361	57,900	0.87%	54,900	-5.18%
RSVP - Local Grant	14,000	12,000	12,000	6,000	6,000	12,000	0.00%	12,000	0.00%
RSVP - Grant - St John Parish	20,000	20,000	20,000	20,000	-	20,000	0.00%	20,000	0.00%
Registration Fees -Miscellaneous	1,980	1,000	1,000	940	215	1,155	15.50%	1,000	-13.42%
Interest Earnings	16	10	10	6	2	8	-20.00%	10	25.00%
RSVP - Donations	1,798	-	-	1,000	26	1,026	100.00%	1,500	46.20%
Transfer from General Fund	175,000	175,000	175,000	-	175,000	175,000	0.00%	175,000	0.00%
TOTAL REVENUES	272,275	265,410	265,410	39,485	227,604	267,089		264,410	
 TOTAL MEANS OF FINANCING	 308,017	 292,172	 292,172	 39,485	 227,604	 321,223		 319,448	
 EXPENDITURES:									
PERSONAL SERVICES	165,067	174,930	174,930	80,500	91,885	172,385	-1.45%	182,970	6.14%
OPERATING SERVICES	22,197	30,400	30,400	8,562	18,063	26,625	-12.42%	27,200	2.16%
MATERIALS & SUPPLIES	8,145	25,500	25,500	2,592	8,908	11,500	-54.90%	14,500	26.09%
OTHER CHARGES	58,474	47,565	47,565	28,282	27,393	55,675	17.05%	46,255	-16.92%
TOTAL EXPENDITURES	253,883	278,395	278,395	119,936	146,249	266,185		270,925	
 EXCESS (DEFICIENCY) OF CURRENT REVENUES OVER EXPENDITURES	 18,392	 (12,985)	 (12,985)			 904		 (6,515)	
 EXCESS (DEFICIENCY) OF MEANS OF FINANCING OVER EXPENDITURES	 54,134	 13,777	 13,777			 55,038		 48,523	

RETIRED SENIOR VOLUNTEER PROGRAM
FEDERAL
ACCOUNT NUMBER: 116-430251

Description	2014	2015					2016		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:									
PERSONAL SERVICES:									
RSVP - Fed - Salaries	27,526	28,750	28,750	13,489	15,371	28,860	0.38%	30,045	4.11%
RSVP - Fed - Retirement	4,391	4,170	4,170	1,956	2,229	4,185	0.36%	3,905	-6.69%
RSVP - Fed - Life/Health Insurance	7,105	7,950	7,950	3,649	4,136	7,785	-2.08%	9,915	27.36%
RSVP - Fed - Workers Compensation	159	170	170	70	80	150	-11.76%	160	6.67%
RSVP - Fed - Unemployment	34	35	35	8	12	20	-42.86%	20	0.00%
RSVP - Fed - Medicare	392	420	420	191	224	415	-1.19%	435	4.82%
RSVP - Fed - Disability	104	105	105	52	53	105	0.00%	110	4.76%
RSVP - Fed - Deferred Comp	-	-	-	3	22	25	100.00%	40	60.00%
RSVP - Fed - Dental	63	65	65	32	33	65	0.00%	65	0.00%
RSVP - Fed - OPEB Contribution	753	725	725	359	386	745	2.76%	755	1.34%
TOTAL PERSONAL SERVICES	40,527	42,390	42,390	19,809	22,546	42,355		45,450	
OPERATING SERVICES:									
RSVP - Fed - Ads, Dues & Subscriptions	300	150	150	200	(50)	150	0.00%	150	0.00%
RSVP - Fed - Printing	-	650	650	-	650	650	0.00%	650	0.00%
RSVP - Fed - Telephone	-	100	100	-	-	-	-100.00%	100	0.00%
TOTAL OPERATING SERVICES	300	900	900	200	600	800		900	
OTHER CHARGES:									
RSVP - Fed - Training & Travel	2,082	2,000	2,000	1,450	550	2,000	0.00%	1,000	-50.00%
TOTAL OTHER CHARGES	2,082	2,000	2,000	1,450	550	2,000		1,000	
TOTAL EXPENDITURES	42,909	45,290	45,290	21,459	23,696	45,155		47,350	

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

Description	<u>2014</u>	<u>2015</u>					<u>2016</u>		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:									
OPERATING SERVICES:									
RSVP - Fed-Vol - Insurance	-	3,000	3,000	500	-	500	-83.33%	600	20.00%
TOTAL OPERATING SERVICES	-	3,000	3,000	500	-	500		600	
OTHER CHARGES:									
RSVP - Fed-Vol - Participant Travel	5,919	3,000	3,000	2,870	130	3,000	0.00%	3,000	0.00%
RSVP - Fed-Vol - Recognition	10,653	6,110	6,110	1,754	7,491	9,245	51.31%	3,950	-57.27%
TOTAL OTHER CHARGES	16,572	9,110	9,110	4,624	7,621	12,245		6,950	
TOTAL EXPENDITURES	16,572	12,110	12,110	5,124	7,621	12,745		7,550	

RETIRED SENIOR VOLUNTEER PROGRAM
STATE
ACCOUNT NUMBER: 116-430260

Description	2014	2015					2016		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:									
PERSONAL SERVICES:									
RSVP - State - Salaries	10,076	10,185	10,185	4,778	5,442	10,220	0.34%	10,335	1.13%
RSVP - State - FICA	625	635	635	296	339	635	0.00%	640	0.79%
RSVP - State - Workers Compensation	58	60	60	25	30	55	-8.33%	60	9.09%
RSVP - State - Unemployment	12	15	15	3	7	10	-33.33%	10	0.00%
RSVP - State - Medicare	146	150	150	69	81	150	0.00%	150	0.00%
TOTAL PERSONAL SERVICES	10,917	11,045	11,045	5,171	5,899	11,070		11,195	
OTHER CHARGES:									
RSVP - State - Training & Travel	1,271	3,000	3,000	108	2,892	3,000	0.00%	3,000	0.00%
TOTAL OTHER CHARGES	1,271	3,000	3,000	108	2,892	3,000		3,000	
TOTAL EXPENDITURES	12,188	14,045	14,045	5,279	8,791	14,070		14,195	

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

Description	2014	2015					2016		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:									
OPERATING SERVICES:									
RSVP - State-Vol - Insurance	-	2,000	2,000	-	-	-	-100.00%	-	0.00%
TOTAL OPERATING SERVICES	-	2,000	2,000	-	-	-		-	
OTHER CHARGES:									
RSVP - State-Vol - Training & Travel	851	-	-	-	-	-	0.00%	-	0.00%
RSVP - State-Vol - Participant Travel	4,117	4,000	4,000	893	3,107	4,000	0.00%	4,000	0.00%
RSVP - State-Vol - Recognition	16,860	11,955	11,955	6,471	7,459	13,930	16.52%	13,805	-0.90%
TOTAL OTHER CHARGES	21,828	15,955	15,955	7,364	10,566	17,930		17,805	
TOTAL EXPENDITURES	21,828	17,955	17,955	7,364	10,566	17,930		17,805	

RETIRED SENIOR VOLUNTEER PROGRAM
LOCAL
ACCOUNT NUMBER: 116-430270

Description	2014	2015					2016		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:									
PERSONAL SERVICES:									
RSVP - Local - Salaries	78,169	83,000	83,000	38,235	43,765	82,000	-1.20%	84,000	2.44%
RSVP - Local - FICA	269	400	400	155	155	310	-22.50%	400	29.03%
RSVP - Local - Retirement	11,777	11,500	11,500	5,182	5,903	11,085	-3.61%	10,220	-7.80%
RSVP - Local - Life/Health Insurance	11,541	13,000	13,000	5,929	6,771	12,700	-2.31%	16,200	27.56%
RSVP - Local - Workers Compensation	452	500	500	199	226	425	-15.00%	500	17.65%
RSVP - Local - Unemployment	96	105	105	24	26	50	-52.38%	60	20.00%
RSVP - Local - Medicare	1,113	1,200	1,200	544	621	1,165	-2.92%	1,220	4.72%
RSVP - Local - Disability	280	300	300	137	138	275	-8.33%	285	3.64%
RSVP - Local - Post-Emp. Health Care	7,518	8,500	8,500	3,855	4,345	8,200	-3.53%	10,500	28.05%
RSVP - Local - Deferred Compensation	166	500	500	131	169	300	-40.00%	400	33.33%
RSVP - Local - Dental Insurance	177	200	200	88	92	180	-10.00%	200	11.11%
RSVP - Local - OPEB Contribution	2,020	1,950	1,950	952	1,018	1,970	1.03%	2,000	1.52%
RSVP - Local - Miscellaneous	45	340	340	89	211	300	-11.76%	340	13.33%
TOTAL PERSONAL SERVICES	113,623	121,495	121,495	55,520	63,440	118,960		126,325	
OPERATING SERVICES:									
RSVP - Local - Ads, Dues & Subscriptions	823	1,000	1,000	52	948	1,000	0.00%	1,000	0.00%
RSVP - Local - Printing	2,638	3,500	3,500	57	4,943	5,000	42.86%	3,500	-30.00%
RSVP - Local - Utilities - Natural Gas	36	100	100	-	75	75	-25.00%	100	33.33%
RSVP - Local - Postage	1,960	2,000	2,000	-	2,000	2,000	0.00%	2,000	0.00%
RSVP - Local - Telephone	2,018	2,000	2,000	961	1,039	2,000	0.00%	2,000	0.00%
RSVP - Local - Rentals	1,151	2,000	2,000	1,219	781	2,000	0.00%	2,000	0.00%
RSVP - Local - Maint of Property & Equip	724	2,000	2,000	-	2,500	2,500	25.00%	2,000	-20.00%
RSVP - Local - Contractual Services	3,603	4,000	4,000	1,600	1,900	3,500	-12.50%	4,500	28.57%
RSVP - Local - Professional Services	1,991	500	500	66	434	500	0.00%	500	0.00%
RSVP - Local - Automobile Insurance	1,208	1,300	1,300	402	898	1,300	0.00%	1,560	20.00%
RSVP - Local - Employee Liability	4,149	4,400	4,400	2,972	928	3,900	-11.36%	4,680	20.00%
RSVP - Local - General Liability	1,596	1,700	1,700	533	1,017	1,550	-8.82%	1,860	20.00%
TOTAL OPERATING SERVICES	21,897	24,500	24,500	7,862	17,463	25,325		25,700	
MATERIALS & SUPPLIES:									
RSVP - Local - Office & Comm. Equip.	367	2,500	2,500	-	-	-	-100.00%	2,500	100.00%
RSVP - Local - Office Supplies	1,019	3,000	3,000	920	1,580	2,500	-16.67%	3,000	20.00%
RSVP - Local - Food & Clothing	5,708	6,000	6,000	1,159	4,841	6,000	0.00%	6,000	0.00%
RSVP - Local - Maint of Bldgs & Grounds	802	1,500	1,500	348	1,152	1,500	0.00%	1,500	0.00%
RSVP - Local - Vehicle Supplies	162	1,500	1,500	165	1,335	1,500	0.00%	1,500	0.00%
RSVP - Local - Equipment & Vehicle Parts	87	11,000	11,000	-	-	-	-100.00%	-	0.00%
TOTAL MATERIALS & SUPPLIES	8,145	25,500	25,500	2,592	8,908	11,500		14,500	

CONTINUED

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

Description	2014	2015					2016		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES: (CONT.)									
OTHER CHARGES:									
RSVP - Local - Training & Travel	418	3,000	3,000	108	2,892	3,000	0.00%	3,000	0.00%
RSVP - Local - Recognition	780	-	-	-	-	-	0.00%	-	0.00%
TOTAL OTHER CHARGES	1,198	3,000	3,000	108	2,892	3,000		3,000	
TOTAL EXPENDITURES	144,863	174,495	174,495	66,082	92,703	158,785		169,525	

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

Description	<u>2014</u>	<u>2015</u>					<u>2016</u>		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:									
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	15,523	12,000	12,000	14,628	372	15,000	25.00%	12,000	-20.00%
TOTAL OTHER CHARGES	15,523	14,500	14,500	14,628	2,872	17,500		14,500	
TOTAL EXPENDITURES	15,523	14,500	14,500	14,628	2,872	17,500		14,500	

FIRE PROTECTION FUND

FUND NUMBER: 118

Description	2014	2015					2016		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
FUND BALANCE	-	-	-			-	-		
REVENUES:									
Ad Valorem Taxes	1,839,644	1,795,000	1,795,000	1,908,250	3,131	1,911,381	6.48%	1,835,000	-4.00%
General Sales Tax - 1/8%	1,859,618	2,036,473	2,036,473	749,669	1,145,778	1,895,447	-6.93%	1,989,780	4.98%
2% Fire Insurance Rebate	208,520	150,000	150,000	240,246	-	240,246	60.16%	175,000	-27.16%
Interest Earnings	100	70	70	75	10	85	21.43%	70	-17.65%
TOTAL REVENUES	3,907,882	3,981,543	3,981,543	2,898,240	1,148,919	4,047,159		3,999,850	
TOTAL MEANS OF FINANCING	3,907,882	3,981,543	3,981,543	2,898,240	1,148,919	4,047,159		3,999,850	
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	61,511	66,000	66,000	64,624	-	64,624	-2.08%	68,000	5.22%
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.	28,271	29,307	29,307	-	28,186	28,186	-3.83%	28,620	1.54%
Fire Prot - Grants	1,981,536	1,842,263	1,842,263	1,613,915	436,987	2,050,902	11.33%	1,905,450	-7.09%
Fire Prot - Miscellaneous	1,763,611	1,970,248	1,970,248	573,486	1,255,736	1,829,222	-7.16%	1,925,180	5.25%
TOTAL INTERGOVERNMENTAL	3,834,929	3,909,318	3,909,318	2,252,025	1,722,409	3,974,434		3,928,750	
TRANSFERS:									
Transfer to General Fund - Indirect Cost	5,012	5,000	5,000	-	5,500	5,500	10.00%	5,500	0.00%
Transfer to 1/8% Sinking	67,941	66,225	66,225	33,456	32,769	66,225	0.00%	64,600	-2.45%
TOTAL TRANSFERS	72,953	71,225	71,225	33,456	38,269	71,725		70,100	
TOTAL EXPENDITURES	3,907,882	3,981,543	3,981,543	2,285,481	1,761,678	4,047,159		3,999,850	
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	2014	2015					2016		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
FUND BALANCE	-	-	-			-		-	
REVENUES:									
Ad Valorem Taxes	1,190,349	1,160,000	1,160,000	1,234,743	2,027	1,236,770	6.62%	1,185,000	-4.19%
Interest Earnings	63	20	20	135	5	140	600.00%	30	-78.57%
TOTAL REVENUES	1,190,412	1,160,020	1,160,020	1,234,878	2,032	1,236,910		1,185,030	
TOTAL MEANS OF FINANCING	1,190,412	1,160,020	1,160,020	1,234,878	2,032	1,236,910		1,185,030	
EXPENDITURES:									
INTERGOVERNMENTAL:									
Comm - Retirement System Deduction	39,801	43,000	43,000	41,815	1	41,816	-2.75%	44,000	5.22%
Comm - Cost of Ad Valorem Tax Coll.	-	1,000	1,000	-	1,000	1,000	0.00%	1,000	0.00%
TOTAL INTERGOVERNMENTAL	39,801	44,000	44,000	41,815	1,001	42,816		45,000	
TRANSFERS:									
Transfer to General Fund - Indirect Cost	554	1,000	1,000	-	1,000	1,000	0.00%	1,000	0.00%
Transfer to Communications District	1,150,057	1,115,020	1,115,020	-	1,193,094	1,193,094	7.00%	1,139,030	-4.53%
TOTAL TRANSFERS	1,150,611	1,116,020	1,116,020	-	1,194,094	1,194,094		1,140,030	
TOTAL EXPENDITURES	1,190,412	1,160,020	1,160,020	41,815	1,195,095	1,236,910		1,185,030	
EXCESS (DEFICIENCY) OF CURRENT REVENUES OVER EXPENDITURES	-	-	-			-		-	
EXCESS (DEFICIENCY) OF MEANS OF FINANCING OVER EXPENDITURES	-	-	-			-		-	

HEALTH UNIT

FUND NUMBER: 122

Description	2014	2015					2016		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
FUND BALANCE	-	-	-			-		-	
REVENUES:									
Ad Valorem	769,522	750,000	750,000	798,222	1,309	799,531	6.60%	765,000	-4.32%
Interest Earnings	18	10	10	12	2	14	40.00%	10	-28.57%
TOTAL REVENUES	769,540	750,010	750,010	798,234	1,311	799,545		765,010	
TOTAL MEANS OF FINANCING	769,540	750,010	750,010	798,234	1,311	799,545		765,010	
EXPENDITURES:									
OPERATING SERVICES:									
Health Unit - Property Insurance	22,238	23,500	23,500	5,845	11,955	17,800	-24.26%	21,350	19.94%
Health Unit - Employee Liability	187	200	200	69	81	150	-25.00%	180	20.00%
Health Unit - General Liability	215	250	250	80	95	175	-30.00%	210	20.00%
TOTAL OPERATING SERVICES	22,640	23,950	23,950	5,994	12,131	18,125		21,740	
INTERGOVERNMENTAL:									
Health Unit - Retirement Sys Deduction	25,730	28,000	28,000	27,032	1	27,033	-3.45%	29,000	7.28%
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	30,600	15,300	15,300	30,600	0.00%	30,600	0.00%
TOTAL INTERGOVERNMENTAL	56,330	59,600	59,600	42,332	16,301	58,633		60,600	
TRANSFERS:									
Transfer to General Fund - Indirect Cost	7,011	10,000	10,000	-	10,000	10,000	0.00%	10,000	0.00%
Transfer to Health Unit Operating Fund	683,559	656,460	656,460	705,000	7,787	712,787	8.58%	672,670	-5.63%
TOTAL TRANSFERS	690,570	666,460	666,460	705,000	17,787	722,787		682,670	
TOTAL EXPENDITURES	769,540	750,010	750,010	753,326	46,219	799,545		765,010	
EXCESS (DEFICIENCY) OF CURRENT REVENUES OVER EXPENDITURES	-	-	-			-		-	
EXCESS (DEFICIENCY) OF MEANS OF FINANCING OVER EXPENDITURES	-	-	-			-		-	

FLOOD PROTECTION FUND

FUND NUMBER: 123

Description	2014	2015					2016		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
FUND BALANCE	-	-	-	-	-	-		-	
REVENUES:									
Ad Valorem	-	-	-	-	-	-	0.00%	4,805,000	100.00%
Dept. of Interior -Gulf of Mexico	-	-	-	-	-	-	0.00%	5,000	100.00%
Transfer From General Fund	-	-	-	-	-	-	0.00%	92,000	100.00%
TOTAL REVENUES	-	-	-	-	-	-		4,902,000	
TOTAL MEANS OF FINANCING	-	-	-	-	-	-		4,902,000	
EXPENDITURES:									
CAPITAL OUTLAY:									
Flood Prot. - Imp Other than Building	-	-	-	-	-	-	0.00%	3,192,000	100.00%
Flood Prot. - Other Fees	-	-	-	-	-	-	0.00%	350,000	100.00%
TOTAL CAPITAL OUTLAY	-	-	-	-	-	-		3,542,000	
INTERGOVERNMENTAL:									
Flood Prot. - Retirement Sys Deduction	-	-	-	-	-	-	0.00%	175,000	100.00%
Flood Prot. - Cost of Ad Valorem Tax Coll.	-	-	-	-	-	-	0.00%	2,500	100.00%
TOTAL INTERGOVERNMENTAL	-	-	-	-	-	-		177,500	
TRANSFERS:									
Transfer to General Fund - Indirect Cost	-	-	-	-	-	-	0.00%	20,000	100.00%
TOTAL TRANSFERS	-	-	-	-	-	-		20,000	
TOTAL EXPENDITURES	-	-	-	-	-	-		3,739,500	
EXCESS (DEFICIENCY) OF CURRENT REVENUES OVER EXPENDITURES	-	-	-	-	-	-		1,162,500	
EXCESS (DEFICIENCY) OF MEANS OF FINANCING OVER EXPENDITURES	-	-	-	-	-	-		1,162,500	

FLOOD PROTECTION FUND

FUND NUMBER: 123

NARRATIVE EXPLANATION OF CAPITAL OUTLAY
FOR REQUESTED YEAR 2016

CAPITAL OUTLAY:	AMOUNT	DETAILED DESCRIPTION	Sub-total
Improvements Other than Building	\$ 3,192,000	Westbank Hurricane Protection Levee	\$ 3,192,000
Other Fees	\$ 350,000	Westbank Hurricane Protection Levee	\$ 350,000
Grand Total Requested:	\$ 3,542,000		

ARC OF ST. CHARLES

FUND NUMBER: 124

Description	2014	2015					2016		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
FUND BALANCE	-	-	-			-		-	
REVENUES:									
Ad Valorem	-	-	-	-	-	-	0.00%	840,000	100.00%
Interest Earnings	-	-	-	-	-	-	0.00%	10	100.00%
TOTAL REVENUES	-	-	-	-	-	-		840,010	
TOTAL MEANS OF FINANCING	-	-	-	-	-	-		840,010	
EXPENDITURES:									
INTERGOVERNMENTAL:									
ARC - Retirement Sys Deduction	-	-	-	-	-	-	0.00%	31,000	100.00%
ARC - Cost of Ad Valorem Tax Coll.	-	-	-	-	-	-	0.00%	2,000	100.00%
ARC - Grants	-	-	-	-	-	-	0.00%	806,010	100.00%
TOTAL INTERGOVERNMENTAL	-	-	-	-	-	-		839,010	
TRANSFERS:									
Transfer to General Fund - Indirect Cost	-	-	-	-	-	-	0.00%	1,000	100.00%
TOTAL TRANSFERS	-	-	-	-	-	-		1,000	
TOTAL EXPENDITURES	-	-	-	-	-	-		840,010	
EXCESS (DEFICIENCY) OF CURRENT REVENUES OVER EXPENDITURES	-	-	-			-		-	
EXCESS (DEFICIENCY) OF MEANS OF FINANCING OVER EXPENDITURES	-	-	-			-		-	

DEBT SERVICE FUNDS

SUMMARY STATEMENT

Description	2014			2015				2016	
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
FUND BALANCE	4,474,558	4,851,824	4,851,824			4,871,541		4,736,723	
CURRENT YEAR REVENUES	3,816,136	3,294,911	3,294,911	3,096,614	385,595	3,482,209	5.68%	3,339,464	-4.10%
TOTAL MEANS OF FINANCING	8,290,694	8,146,735	8,146,735			8,353,750		8,076,187	
EXPENDITURES:									
OPERATING SERVICES	305	310	310	154	157	311	0.32%	310	-0.32%
DEBT SERVICE	3,003,144	3,507,169	3,507,169	3,047,325	451,541	3,498,866	-0.24%	3,536,914	1.09%
INTERGOVERNMENTAL	104,529	97,500	97,500	92,923	2,500	95,423	-2.13%	99,500	4.27%
TRANSFERS	311,175	1,868	1,868	8	22,419	22,427	1100.59%	3,466	-84.55%
TOTAL EXPENDITURES	3,419,153	3,606,847	3,606,847	3,140,410	476,617	3,617,027		3,640,190	
EXCESS (DEFICIENCY) OF CURRENT REVENUES OVER EXPENDITURES	396,983	(311,936)	(311,936)			(134,818)		(300,726)	
EXCESS (DEFICIENCY) OF MEANS OF FINANCING OVER EXPENDITURES	4,871,541	4,539,888	4,539,888			4,736,723		4,435,997	

1/8% PUBLIC IMPROVEMENT SALES TAX BOND SINKING

Volunteer Fire Department

FUND NUMBER: 203

Description	2014			2015			2016		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
FUND BALANCE	28,499	27,828	27,828			27,055		47,058	
REVENUES:									
Interest Earnings	4	5	5	2	2	4	-20.00%	5	25.00%
Transfer from Fire M & O	67,941	66,820	66,820	33,456	34,439	67,895	1.61%	45,578	-32.87%
Transfer from 1/8% Reserve	23	18	18	-	19,867	19,867	110272.22%	18	-99.91%
TOTAL REVENUES	67,968	66,843	66,843	33,458	54,308	87,766		45,601	
TOTAL MEANS OF FINANCING	96,467	94,671	94,671			114,821		92,659	
EXPENDITURES:									
DEBT SERVICE:									
Debt Service - Bond Principal	30,000	30,000	30,000	30,000	-	30,000	0.00%	30,000	0.00%
Debt Service - Bond Interest	38,562	36,913	36,913	36,913	-	36,913	0.00%	35,263	-4.47%
Debt Service - Fiscal Paying Agent	750	500	500	-	750	750	50.00%	750	0.00%
TOTAL DEBT SERVICE	69,312	67,413	67,413	66,913	750	67,663		66,013	
TRANSFERS:									
Transfer to General Fund - Indirect Cost	100	100	100	-	100	100	0.00%	100	0.00%
TOTAL TRANSFERS	100	100	100	-	100	100		100	
TOTAL EXPENDITURES	69,412	67,513	67,513	66,913	850	67,763		66,113	
EXCESS (DEFICIENCY) OF CURRENT REVENUES OVER EXPENDITURES	(1,444)	(670)	(670)			20,003		(20,512)	
EXCESS (DEFICIENCY) OF MEANS OF FINANCING OVER EXPENDITURES	27,055	27,158	27,158			47,058		26,546	

1/8% PUBLIC IMPROVEMENT SALES TAX BOND RESERVE

Volunteer Fire Department

FUND NUMBER: 204

Description	2014			2015			2016		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
FUND BALANCE	89,282	89,282	89,282			89,282		69,435	
REVENUES:									
Interest Earnings	23	18	18	11	9	20	11.11%	18	-10.00%
TOTAL REVENUES	23	18	18	11	9	20		18	
TOTAL MEANS OF FINANCING	89,305	89,300	89,300			89,302		69,433	
EXPENDITURES:									
TRANSFERS:									
Transfer to 1/8% PIST Sinking	23	18	18	-	19,867	19,867	110272.22%	18	-99.91%
TOTAL TRANSFERS	23	18	18	-	19,867	19,867		18	
TOTAL EXPENDITURES	23	18	18	-	19,867	19,867		18	
EXCESS (DEFICIENCY) OF CURRENT REVENUES OVER EXPENDITURES	-	-	-			(19,847)		-	
EXCESS (DEFICIENCY) OF MEANS OF FINANCING OVER EXPENDITURES	89,282	89,282	89,282			69,435		69,435	

1/2% PUBLIC IMP. SALES TAX BOND SINKING

FUND NUMBER: 206

Description	2014	2015					2016		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
FUND BALANCE	60,303	69,180	69,180			63,215		71,259	
REVENUES:									
General Sales Tax (1/2%)	343,292	361,091	361,091	180,585	180,491	361,076	0.00%	360,294	-0.22%
Interest Earnings	55	25	25	22	18	40	60.00%	30	-25.00%
Transfer from 1/2% PIST Reserve	3,036	-	-	-	-	-	0.00%	928	100.00%
TOTAL REVENUES	346,383	361,116	361,116	180,607	180,509	361,116		361,252	
TOTAL MEANS OF FINANCING	406,686	430,296	430,296			424,331		432,511	
EXPENDITURES:									
OPERATING SERVICES:									
Debt Service - Professional Services	103	105	105	52	53	105	0.00%	105	0.00%
TOTAL OPERATING SERVICES	103	105	105	52	53	105		105	
DEBT SERVICE:									
Debt Service - Bond Principal	-	311,000	311,000	-	311,000	311,000	0.00%	313,000	0.64%
Debt Service - Bond Interest	35,368	50,170	50,170	16,882	25,085	41,967	-16.35%	47,215	12.51%
TOTAL DEBT SERVICE	35,368	361,170	361,170	16,882	336,085	352,967		360,215	
TRANSFERS:									
Transfer to Sewerage Construction Fund	308,000	-	-	-	-	-	0.00%	-	0.00%
TOTAL TRANSFERS	308,000	-	-	-	-	-		-	
TOTAL EXPENDITURES	343,471	361,275	361,275	16,934	336,138	353,072		360,320	
EXCESS (DEFICIENCY) OF CURRENT REVENUES OVER EXPENDITURES	2,912	(159)	(159)			8,044		932	
EXCESS (DEFICIENCY) OF MEANS OF FINANCING OVER EXPENDITURES	63,215	69,021	69,021			71,259		72,191	

SEWER GENERAL OBLIGATION BOND SINKING

FUND NUMBER: 207

Description	2014	2015					2016		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
FUND BALANCE	3,821,766	4,189,172	4,189,172			4,192,878		4,047,092	
REVENUES:									
Ad Valorem Taxes	3,126,399	2,585,000	2,585,000	2,743,925	4,503	2,748,428	6.32%	2,640,000	-3.95%
Interest Earnings	2,090	830	830	550	2,135	2,685	223.49%	5,000	86.22%
TOTAL REVENUES	3,128,489	2,585,830	2,585,830	2,744,475	6,638	2,751,113		2,645,000	
TOTAL MEANS OF FINANCING	6,950,255	6,775,002	6,775,002			6,943,991		6,692,092	
EXPENDITURES:									
OPERATING SERVICES:									
Debt Service - Professional Services	98	100	100	49	51	100	0.00%	100	0.00%
TOTAL OPERATING SERVICES	98	100	100	49	51	100		100	
DEBT SERVICE:									
Debt Service - Bond Principal	2,375,000	2,595,000	2,595,000	2,595,000	-	2,595,000	0.00%	2,670,000	2.89%
Debt Service - Bond Interest	277,500	206,126	206,126	115,000	91,126	206,126	0.00%	157,688	-23.50%
Debt Service - Fiscal Paying Agent	250	600	600	250	-	250	-58.33%	600	140.00%
TOTAL DEBT SERVICE	2,652,750	2,801,726	2,801,726	2,710,250	91,126	2,801,376		2,828,288	
INTERGOVERNMENTAL:									
Debt Service - Ad Val Tax Ded - Sheriff	104,529	95,000	95,000	92,923	-	92,923	-2.19%	97,000	4.39%
Debt Service - Cost of Ad Valorem Tax Coll.	-	2,500	2,500	-	2,500	2,500	0.00%	2,500	0.00%
TOTAL INTERGOVERNMENTAL	104,529	97,500	97,500	92,923	2,500	95,423		99,500	
TOTAL EXPENDITURES	2,757,377	2,899,326	2,899,326	2,803,222	93,677	2,896,899		2,927,888	
EXCESS (DEFICIENCY) OF CURRENT REVENUES OVER EXPENDITURES	371,112	(313,496)	(313,496)			(145,786)		(282,888)	
EXCESS (DEFICIENCY) OF MEANS OF FINANCING OVER EXPENDITURES	4,192,878	3,875,676	3,875,676			4,047,092		3,764,204	

3/8% PUBLIC IMP. SALES TAX BOND SINKING

FUND NUMBER: 208

Description	2014	2015					2016		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
FUND BALANCE	112,706	115,192	115,192			137,941		140,709	
REVENUES:									
General Sales Tax (3/8%)	271,023	279,329	279,329	138,280	141,430	279,710	0.14%	285,148	1.94%
Interest Earnings	30	25	25	16	8	24	-4.00%	25	4.17%
TOTAL REVENUES	271,053	279,354	279,354	138,296	141,438	279,734		285,173	
TOTAL MEANS OF FINANCING	383,759	394,546	394,546			417,675		425,882	
EXPENDITURES:									
OPERATING SERVICES:									
Debt Service - Professional Services	104	105	105	53	53	106	0.95%	105	-0.94%
TOTAL OPERATING SERVICES	104	105	105	53	53	106		105	
DEBT SERVICE:									
Debt Service - Bond Principal	220,000	230,000	230,000	230,000	-	230,000	0.00%	240,000	4.35%
Debt Service - Bond Interest	25,414	46,560	46,560	23,280	23,280	46,560	0.00%	42,098	-9.58%
Debt Service - Paying Agent Fees	300	300	300	-	300	300	100.00%	300	0.00%
TOTAL DEBT SERVICE	245,714	276,860	276,860	253,280	23,580	276,860		282,398	
TOTAL EXPENDITURES	245,818	276,965	276,965	253,333	23,633	276,966		282,503	
EXCESS (DEFICIENCY) OF CURRENT REVENUES OVER EXPENDITURES	25,235	2,389	2,389			2,768		2,670	
EXCESS (DEFICIENCY) OF MEANS OF FINANCING OVER EXPENDITURES	137,941	117,581	117,581			140,709		143,379	

1/2% PUBLIC IMP. SALES TAX BOND RESERVE

FUND NUMBER: 209

Description	2014	2015					2016		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
FUND BALANCE	362,002	361,170	361,170			361,170		361,170	
REVENUES:									
Interest Earnings	2,220	1,750	1,750	(233)	2,693	2,460	40.57%	2,420	-1.63%
TOTAL REVENUES	2,220	1,750	1,750	(233)	2,693	2,460		2,420	
TOTAL MEANS OF FINANCING	364,222	362,920	362,920			363,630		363,590	
EXPENDITURES:									
TRANSFERS:									
Transfer to General Fund	16	1,750	1,750	8	2,452	2,460	40.57%	2,420	-1.63%
Transfer to 1/2% P/I S/T Sinking Bond	3,036	-	-	-	-	-	0.00%	928	100.00%
TOTAL TRANSFERS	3,052	1,750	1,750	8	2,452	2,460		3,348	
TOTAL EXPENDITURES	3,052	1,750	1,750	8	2,452	2,460		3,348	
EXCESS (DEFICIENCY) OF CURRENT REVENUES OVER EXPENDITURES	(832)	-	-			-		(928)	
EXCESS (DEFICIENCY) OF MEANS OF FINANCING OVER EXPENDITURES	361,170	361,170	361,170			361,170		360,242	

CAPITAL PROJECTS FUNDS

SUMMARY STATEMENT

Description	2014		2015				2016		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
FUND BALANCE	4,033,838	4,294,307	4,342,850			2,648,299		902,925	
CURRENT YEAR REVENUES	4,314,650	25,678,830	31,104,244	904,117	31,679,370	32,583,487	4.76%	734,080	-97.75%
TOTAL MEANS OF FINANCING	8,348,488	29,973,137	35,447,094			35,231,786		1,637,005	
EXPENDITURES:									
CAPITAL OUTLAY	5,699,317	29,617,505	35,091,462	1,172,822	33,149,306	34,322,128	-2.19%	1,281,255	-96.27%
TRANSFERS	872	2,500	2,500	-	6,733	6,733	169.32%	2,500	-62.87%
TOTAL EXPENDITURES	5,700,189	29,620,005	35,093,962	1,172,822	33,156,039	34,328,861		1,283,755	
EXCESS (DEFICIENCY) OF CURRENT REVENUES OVER EXPENDITURES	(1,385,539)	(3,941,175)	(3,989,718)			(1,745,374)		(549,675)	
EXCESS (DEFICIENCY) OF MEANS OF FINANCING OVER EXPENDITURES	2,648,299	353,132	353,132			902,925		353,250	

RECREATION FACILITIES CONSTRUCTION

FUND NUMBER: 302

Description	2014			2015			2016		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
FUND BALANCE	572,593	572,968	572,968			551,427		552,227	
REVENUES:									
Interest Earnings	684	240	240	320	480	800	233.33%	650	-18.75%
TOTAL REVENUES	684	240	240	320	480	800		650	
TOTAL MEANS OF FINANCING	573,277	573,208	573,208			552,227		552,877	
EXPENDITURES:									
CAPITAL OUTLAY:									
Recreation - Imp other than Buildings	21,850	571,500	571,500	-	-	-	-100.00%	550,000	100.00%
TOTAL CAPITAL OUTLAY	21,850	571,500	571,500	-	-	-		550,000	
TOTAL EXPENDITURES	21,850	571,500	571,500	-	-	-		550,000	
EXCESS (DEFICIENCY) OF CURRENT REVENUES OVER EXPENDITURES	(21,166)	(571,260)	(571,260)			800		(549,350)	
EXCESS (DEFICIENCY) OF MEANS OF FINANCING OVER EXPENDITURES	551,427	1,708	1,708			552,227		2,877	

RECREATION FACILITIES CONSTRUCTION

FUND NUMBER: 302

NARRATIVE EXPLANATION OF CAPITAL OUTLAY
FOR REQUESTED YEAR 2016

<u>CAPITAL OUTLAY:</u>	<u>AMOUNT</u>	<u>DETAILED DESCRIPTION</u>	<u>Sub-total</u>
Improvements other than Buildings	\$ 550,000	Bayou Gauche Park Improvements	\$ 31,500
		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:

\$ 550,000

WEST BANK HURRICANE PROTECTION LEVEE

FUND NUMBER: 310

Description	2014	2015				2016			
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
FUND BALANCE	2,573,931	3,368,495	3,417,038			1,208,611		-	
REVENUES:									
Office of Coastal Protection & Restoration	1,046,375	8,000,000	8,492,434	881,085	7,611,349	8,492,434	0.00%	-	-100.00%
Facility Plan & Control	687,488	-	327,512	21,957	305,555	327,512	0.00%	-	-100.00%
Dept. of Transportation & Development	2,400,580	1,458,803	1,967,056	-	1,967,056	1,967,056	0.00%	-	-100.00%
Interest Earnings	277	1,060	1,060	124	936	1,060	0.00%	-	-100.00%
Transfer from General Fund	-	16,217,647	19,583,607	-	21,792,035	21,792,035	11.28%	-	-100.00%
TOTAL REVENUES	4,134,720	25,677,510	30,371,669	903,166	31,676,931	32,580,097		-	
TOTAL MEANS OF FINANCING	6,708,651	29,046,005	33,788,707			33,788,708		-	
EXPENDITURES:									
CAPITAL OUTLAY:									
Drainage - Acquisition of Land	-	-	407,500	1,000	406,500	407,500	0.00%	-	-100.00%
Drainage - Improvements other than Bldgs	4,130,968	27,896,005	30,381,207	336,498	30,044,710	30,381,208	0.00%	-	-100.00%
Drainage - Other Fees	1,369,072	1,150,000	3,000,000	835,324	2,164,676	3,000,000	0.00%	-	-100.00%
TOTAL CAPITAL OUTLAY	5,500,040	29,046,005	33,788,707	1,172,822	32,615,886	33,788,708		-	
TOTAL EXPENDITURES	5,500,040	29,046,005	33,788,707	1,172,822	32,615,886	33,788,708		-	
EXCESS (DEFICIENCY) OF CURRENT REVENUES OVER EXPENDITURES	(1,365,320)	(3,368,495)	(3,417,038)			(1,208,611)		-	
EXCESS (DEFICIENCY) OF MEANS OF FINANCING OVER EXPENDITURES	1,208,611	-	-			-		-	

LCDBG PUBLIC FACILITIES CONSTRUCTION

FUND NUMBER: 313

Description	2014	2015					2016		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
FUND BALANCE	-	-	-			-		-	
REVENUES:									
LCDBG Grant (Sewer)	171,248	-	731,255	-	-	-	-100.00%	731,255	100.00%
LCDBG Grant (Govt Bldg)	6,179	-	-	-	-	-	0.00%	-	0.00%
TOTAL REVENUES	177,427	-	731,255	-	-	-		731,255	
TOTAL MEANS OF FINANCING	177,427	-	731,255			-		731,255	
EXPENDITURES:									
CAPITAL OUTLAY:									
LCDBG - Govt Bldg - Other Fees	6,179	-	-	-	-	-	0.00%	-	0.00%
LCDBG - Sewer - Imp. Other than Bldgs.	171,248	-	731,255	-	-	-	-100.00%	731,255	100.00%
TOTAL CAPITAL OUTLAY	177,427	-	731,255	-	-	-		731,255	
TOTAL EXPENDITURES	177,427	-	731,255	-	-	-		731,255	
EXCESS (DEFICIENCY) OF CURRENT REVENUES OVER EXPENDITURES	-	-	-			-		-	
EXCESS (DEFICIENCY) OF MEANS OF FINANCING OVER EXPENDITURES	-	-	-			-		-	

LCDBG PUBLIC FACILITIES CONSTRUCTION

FUND NUMBER: 313

NARRATIVE EXPLANATION OF CAPITAL OUTLAY
FOR REQUESTED YEAR 2016

<u>CAPITAL OUTLAY:</u>	<u>AMOUNT</u>	<u>DETAILED DESCRIPTION</u>	<u>Sub-total</u>
LCDBG-Sewer - Imp. Other than Building	\$ 731,255	Killona Force Main Extension Project	
Grand Total Requested:	\$ 731,255		

FRONT FOOT ASSESSMENT CAPITAL PROJECTS

FUND NUMBER: 316

Description	2014	2015				2016			
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
FUND BALANCE	887,314	352,844	352,844			888,261		350,698	
REVENUES:									
Interest Earnings	1,819	1,080	1,080	631	1,959	2,590	139.81%	2,175	-16.02%
TOTAL REVENUES	1,819	1,080	1,080	631	1,959	2,590		2,175	
TOTAL MEANS OF FINANCING	889,133	353,924	353,924			890,851		352,873	
EXPENDITURES:									
CAPITAL OUTLAY:									
Paved Streets - Improv. Other than Bldgs	-	-	-	-	513,869	513,869	100.00%	-	-100.00%
Paved Streets - Architect/Engineering Fees	-	-	-	-	15,218	15,218	100.00%	-	-100.00%
Paved Streets - Other Fees	-	-	-	-	4,333	4,333	100.00%	-	-100.00%
TOTAL CAPITAL OUTLAY	-	-	-	-	533,420	533,420		-	
TRANSFERS:									
GF Indirect Cost Allocation	872	2,500	2,500	-	2,500	2,500	0.00%	2,500	0.00%
Transfer to Waterworks	-	-	-	-	4,233	4,233	100.00%	-	-100.00%
TOTAL TRANSFERS	872	2,500	2,500	-	6,733	6,733		2,500	
TOTAL EXPENDITURES	872	2,500	2,500	-	540,153	540,153		2,500	
EXCESS (DEFICIENCY) OF CURRENT REVENUES OVER EXPENDITURES	947	(1,420)	(1,420)			(537,563)		(325)	
EXCESS (DEFICIENCY) OF MEANS OF FINANCING OVER EXPENDITURES	888,261	351,424	351,424			350,698		350,373	

ST. CHARLES PARISH PROPRIETARY FUNDS

CONSOLIDATED OPERATING AND CAPITAL BUDGET SUMMARY STATEMENT FISCAL YEAR ENDING DECEMBER 31, 2016

Description	2014	2015				2016		% Change Last Adopted vs Projected Actual	% Change Projected Actual vs Proposed
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	Proposed Budget		
BEGINNING NET ASSETS:									
Invested in Capital Assets, Net of Debt	103,607,176	98,734,129	98,734,129			102,800,061		101,438,519	
Restricted for Debt Service	2,857,886	2,757,880	2,757,880			2,865,761		2,510,225	
Restricted for Capital Projects	6,366,278	4,840,267	4,840,267			6,365,219		6,069,602	
Unrestricted	777,476	2,166,592	2,166,592			(425,415)		144,706	
CURRENT YEAR REVENUES	24,155,195	24,835,269	24,904,014	10,800,572	15,677,987	26,478,559	6.32%	27,446,453	3.66%
EXPENDITURES:									
PERSONAL SERVICES	9,427,564	10,018,115	10,018,115	4,397,731	4,878,240	9,275,971	-7.41%	10,472,137	12.90%
OPERATING SERVICES	7,658,231	8,163,072	8,163,072	2,978,732	5,240,338	8,219,070	0.69%	8,669,828	5.48%
MATERIALS & SUPPLIES	2,395,064	2,598,659	2,598,659	1,164,736	1,471,794	2,636,530	1.46%	2,762,291	4.77%
OTHER CHARGES	6,306,819	6,406,954	6,406,954	20,057	6,512,897	6,532,954	1.97%	6,602,267	1.06%
DEBT SERVICE	1,244,538	1,217,586	1,217,586	1,500	872,403	873,903	-28.23%	1,006,888	15.22%
INTERGOVERNMENTAL	365,477	367,000	367,000	100,499	266,206	366,705	-0.08%	368,000	0.35%
TRANSFERS	9,106	16,000	16,000	-	16,000	16,000	0.00%	13,000	-18.75%
TOTAL EXPENDITURES	27,406,799	28,787,386	28,787,386	8,663,255	19,257,878	27,921,133		29,894,411	
EXCESS (DEFICIENCY) OF CURRENT REVENUES OVER EXPENDITURES	(3,251,604)	(3,952,117)	(3,883,372)			(1,442,574)		(2,447,958)	
CAPITAL CONTRIBUTIONS	1,248,414	-	-			-		-	
CHANGES IN NET ASSETS	(2,003,190)	(3,952,117)	(3,883,372)			(1,442,574)		(2,447,958)	
ENDING NET ASSETS:									
Invested in Capital Assets, Net of Debt	102,800,061	99,239,000	99,239,000			101,438,519		98,519,447	
Restricted for Debt Service	2,865,761	2,762,080	2,762,080			2,510,225		2,588,892	
Restricted for Capital Projects	6,365,219	4,912,767	4,912,767			6,069,602		6,015,511	
Unrestricted	(425,415)	(2,367,096)	(2,298,351)			144,706		591,244	

WASTEWATER FUND
FUND NUMBER: 401

Description	2014	2015				2016			
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
BEGINNING NET ASSETS:									
Invested in Capital Assets, Net of Debt	70,435,355	65,244,257	65,244,257			69,787,600		66,422,507	
Restricted for Debt Service	742,748	636,942	636,942			744,823		744,823	
Restricted for Capital Projects	3,763,393	2,922,216	2,922,216			3,762,334		4,169,051	
Unrestricted	(2,044,856)	860,442	860,442			(2,450,853)		43,962	
REVENUES:									
Environmental Protection Agency	-	-	68,745	-	-	-	-100.00%	68,745	100.00%
DEQ Bond Proceeds	-	1,128,707	1,128,707	-	1,330,781	1,330,781	17.90%	-	-100.00%
Hazard Mitigation Grant	(3,876)	-	-	-	-	-	0.00%	-	0.00%
Sewerage Charges	8,672,108	8,200,000	8,200,000	2,859,552	6,140,448	9,000,000	9.76%	9,700,000	7.78%
Non-Domestic Sewer Charges	-	250,000	250,000	-	-	-	-100.00%	-	0.00%
Connection Charges	142,265	120,000	120,000	26,380	103,620	130,000	8.33%	130,000	0.00%
Inspection Fees	3,375	2,500	2,500	1,475	1,525	3,000	20.00%	3,500	16.67%
Miscellaneous Revenues	-	-	-	30	-	30	100.00%	-	-100.00%
Interest Earnings	5,899	2,800	2,800	(371)	10,121	9,750	248.21%	7,670	-21.33%
Rents/Leases	-	3,000	3,000	-	3,000	3,000	0.00%	3,000	0.00%
Proceeds from Sale of Assets	1,001	-	-	-	-	-	0.00%	-	0.00%
Insurance Refunds	917	-	-	1,182	-	1,182	100.00%	-	-100.00%
Transfer from Sewer GO Sinking	433,192	-	-	-	-	-	0.00%	750,000	100.00%
Transfer from General Fund	-	1,000,000	1,000,000	1,000,000	-	1,000,000	0.00%	-	-100.00%
TOTAL REVENUES	9,254,881	10,707,007	10,775,752	3,888,248	7,589,495	11,477,743		10,662,915	
EXPENDITURES:									
PERSONAL SERVICES	4,381,895	4,674,550	4,674,550	2,032,468	2,258,187	4,290,655	-8.21%	4,976,285	15.98%
OPERATING SERVICES	2,184,502	2,582,933	2,582,933	756,450	1,654,649	2,411,099	-6.65%	2,544,661	5.54%
MATERIALS & SUPPLIES	1,029,402	1,176,775	1,176,775	456,067	748,708	1,204,775	2.38%	1,224,150	1.61%
OTHER CHARGES	3,741,193	3,817,070	3,817,070	12,223	3,802,847	3,815,070	-0.05%	3,816,383	0.03%
DEBT SERVICE	-	6,048	6,048	-	-	-	-100.00%	-	0.00%
INTERGOVERNMENTAL	219,039	220,000	220,000	91,543	128,162	219,705	-0.13%	221,000	0.59%
TOTAL EXPENDITURES	11,556,031	12,477,376	12,477,376	3,348,751	8,592,553	11,941,304		12,782,479	
EXCESS (DEFICIENCY) OF CURRENT REVENUES OVER EXPENDITURES	(2,301,150)	(1,770,369)	(1,701,624)			(463,561)		(2,119,564)	
CAPITAL CONTRIBUTIONS	1,248,414	-	-			-		-	
CHANGES IN NET ASSETS	(1,052,736)	(1,770,369)	(1,701,624)			(463,561)		(2,119,564)	
ENDING NET ASSETS:									
Invested in Capital Assets, Net of Debt	69,787,600	65,408,577	65,408,577			66,422,507		63,370,975	
Restricted for Debt Service	744,823	636,942	636,942			744,823		650,504	
Restricted for Capital Projects	3,762,334	2,922,216	2,922,216			4,169,051		4,169,051	
Unrestricted	(2,450,853)	(1,074,247)	(1,005,502)			43,962		1,070,249	

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

Description	2014	2015				2016		% Change vs Projected Actual	% Change vs Proposed
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	Proposed Budget		
EXPENDITURES:									
PERSONAL SERVICES:									
Wastewater/Admin-Salaries	223,348	235,000	235,000	111,359	128,641	240,000	2.13%	247,000	2.92%
Wastewater/Admin-FICA	223	400	400	257	193	450	12.50%	500	11.11%
Wastewater/Admin-Retirement	35,054	33,500	33,500	15,546	17,954	33,500	0.00%	31,500	-5.97%
Wastewater/Admin-Health/Life Insurance	40,507	46,000	46,000	20,835	24,165	45,000	-2.17%	57,000	26.67%
Wastewater/Admin-Workers Compensation	1,291	1,400	1,400	579	671	1,250	-10.71%	1,300	4.00%
Wastewater/Admin-Unemployment	275	300	300	70	80	150	-50.00%	160	6.67%
Wastewater/Admin-Medicare	3,133	3,500	3,500	1,560	1,940	3,500	0.00%	3,600	2.86%
Wastewater/Admin-Disability	836	850	850	411	439	850	0.00%	900	5.88%
Wastewater/Admin-Post-Emp. Health Care	92,364	120,000	120,000	51,168	59,332	110,500	-7.92%	142,000	28.51%
Wastewater/Admin-Deferred Compensation	6,711	9,000	9,000	3,671	4,229	7,900	-12.22%	9,000	13.92%
Wastewater/Admin-Dental Insurance	421	500	500	240	240	480	-4.00%	500	4.17%
Wastewater/Admin-OPEB Contribution	6,011	5,700	5,700	2,856	3,094	5,950	100.00%	6,000	0.84%
Wastewater/Admin-Miscellaneous	89	500	500	45	455	500	0.00%	500	0.00%
TOTAL PERSONAL SERVICES	410,263	456,650	456,650	208,597	241,433	450,030		499,960	
OPERATING SERVICES:									
Wastewater/Admin-Ads, Dues & Subscription	1,181	1,783	1,783	478	1,293	1,771	-0.67%	1,783	0.68%
Wastewater/Admin-Printing	715	450	450	-	500	500	11.11%	555	11.00%
Wastewater/Admin-Postage	881	1,000	1,000	202	598	800	-20.00%	900	12.50%
Wastewater/Admin-Telephone	1,255	1,320	1,320	4,060	4,220	8,280	527.27%	8,280	0.00%
Wastewater/Admin-Maint of Property & Equip	1,582	5,000	5,000	600	4,400	5,000	0.00%	5,000	0.00%
Wastewater/Admin-Contractual Services	8,453	13,760	13,760	2,052	11,708	13,760	0.00%	13,760	0.00%
Wastewater/Admin-Professional Services	4,705	20,704	20,704	103	20,601	20,704	0.00%	20,704	0.00%
Wastewater/Admin-Property Insurance	27,191	28,700	28,700	7,075	12,925	20,000	-30.31%	24,000	20.00%
Wastewater/Admin-Automobile Insurance	3,623	3,850	3,850	1,207	1,643	2,850	-25.97%	3,420	20.00%
Wastewater/Admin-Employee Liability	2,952	3,150	3,150	963	2,137	3,100	-1.59%	3,720	20.00%
Wastewater/Admin-General Liability	3,391	3,600	3,600	1,109	2,391	3,500	-2.78%	4,200	20.00%
TOTAL OPERATING SERVICES	55,929	83,317	83,317	17,849	62,416	80,265		86,322	
MATERIALS & SUPPLIES:									
Wastewater/Admin-Office & Comm. Equip	2,743	6,500	6,500	702	5,798	6,500	0.00%	6,500	0.00%
Wastewater/Admin-Office Supplies	3,189	5,500	5,500	1,647	3,853	5,500	0.00%	5,500	0.00%
Wastewater/Admin-Food & Clothing	343	1,600	1,600	400	1,200	1,600	0.00%	1,600	0.00%
Wastewater/Admin-Maint of Bldgs & Ground	15	500	500	-	500	500	0.00%	500	0.00%
Wastewater/Admin-Vehicle Supplies	3,897	6,500	6,500	954	4,796	5,750	-11.54%	5,750	0.00%
Wastewater/Admin-Miscellaneous	41	1,500	1,500	75	1,425	1,500	0.00%	1,500	0.00%
Wastewater/Admin-Equipment & Vehicle Part	-	1,200	1,200	-	1,100	1,100	-8.33%	1,200	9.09%
TOTAL MATERIALS & SUPPLIES	10,228	23,300	23,300	3,778	18,672	22,450		22,550	

CONTINUED

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

Description	2014	2015					2016		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES: (CONT.)									
OTHER CHARGES:									
Wastewater/Admin-Training & Travel	2,463	6,000	6,000	200	5,800	6,000	0.00%	6,000	0.00%
Wastewater/Admin-Judgements & Damages	-	500	500	-	500	500	0.00%	500	0.00%
Wastewater/Admin-Official Fees	361	2,000	2,000	391	1,609	2,000	0.00%	2,000	0.00%
Wastewater/Admin-Depreciation	10,117	26,250	26,250	-	26,250	26,250	0.00%	27,563	5.00%
Wastewater/Admin-Loss on FA	36,850	-	-	-	-	-	0.00%	-	0.00%
Wastewater/Admin-Miscellaneous	43,926	57,000	57,000	-	55,000	55,000	-3.51%	55,000	0.00%
TOTAL OTHER CHARGES	93,717	91,750	91,750	591	89,159	89,750		91,063	
DEBT SERVICE:									
Wastewater/Admin-Interest	-	6,048	6,048	-	-	-	-100.00%	-	0.00%
TOTAL DEBT SERVICE	-	6,048	6,048	-	-	-		-	
INTERGOVERNMENTAL:									
Wastewater/Admin-Intergovernmental Charge	219,039	220,000	220,000	91,543	128,162	219,705	-0.13%	221,000	0.59%
TOTAL INTERGOVERNMENTAL	219,039	220,000	220,000	91,543	128,162	219,705		221,000	
TOTAL EXPENDITURES	789,176	881,065	881,065	322,358	539,842	862,200		920,895	

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

Description	2014	2015					2016		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:									
PERSONAL SERVICES:									
Wastewater/C&M-Salaries	1,550,858	1,635,000	1,635,000	728,411	811,589	1,540,000	-5.81%	1,750,500	13.67%
Wastewater/C&M-FICA	304	500	500	148	502	650	100.00%	500	0.00%
Wastewater/C&M-Retirement	246,185	236,000	236,000	105,185	116,815	222,000	-5.93%	227,000	2.25%
Wastewater/C&M-Health/Life Insurance	263,757	315,000	315,000	133,313	161,687	295,000	-6.35%	420,000	42.37%
Wastewater/C&M-Workers Compensation	112,370	120,000	120,000	47,036	54,964	102,000	-15.00%	115,000	12.75%
Wastewater/C&M-Unemployment	1,908	2,100	2,100	455	545	1,000	-52.38%	1,225	22.50%
Wastewater/C&M-Medicare	21,939	24,000	24,000	10,295	11,705	22,000	-8.33%	26,000	18.18%
Wastewater/C&M-Disability	4,843	5,100	5,100	2,354	2,446	4,800	-5.88%	6,300	31.25%
Wastewater/C&M-Deferred Compensation	23,134	24,000	24,000	11,186	13,814	25,000	4.17%	26,000	4.00%
Wastewater/C&M-Dental Insurance	2,540	3,000	3,000	1,280	1,320	2,600	-13.33%	3,000	4.00%
Wastewater/C&M-OPEB Contribution	42,294	40,600	40,600	19,383	20,617	40,000	100.00%	44,000	15.38%
Wastewater/C&M-Miscellaneous	3,165	4,000	4,000	2,268	1,532	3,800	-5.00%	4,000	5.26%
TOTAL PERSONAL SERVICES	2,273,297	2,409,300	2,409,300	1,061,314	1,197,536	2,258,850		2,623,525	
OPERATING SERVICES:									
Wastewater/C&M-Ads, Dues & Subscriptions	199	1,455	1,455	909	391	1,300	-10.65%	1,400	7.69%
Wastewater/C&M-Printing	363	350	350	440	10	450	28.57%	475	5.56%
Wastewater/C&M-Utilities - Electric	330,601	440,000	440,000	157,513	177,512	335,025	-23.86%	360,500	7.60%
Wastewater/C&M-Utilities - Gas	46	100	100	-	100	100	0.00%	100	0.00%
Wastewater/C&M-Utilities - Water	1,802	3,500	3,500	735	2,765	3,500	0.00%	3,500	0.00%
Wastewater/C&M-Postage	111	235	235	88	137	225	-4.26%	250	11.11%
Wastewater/C&M-Telephone	12,625	16,000	16,000	6,565	9,435	16,000	0.00%	16,000	0.00%
Wastewater/C&M-Rentals	152,351	130,236	130,236	20,709	117,636	138,345	6.23%	151,200	9.29%
Wastewater/C&M-Maint of Property & Equip	149,459	212,625	212,625	71,067	136,433	207,500	-2.41%	217,875	5.00%
Wastewater/C&M-Contractual Services	153,402	176,801	176,801	17,811	162,170	179,981	1.80%	179,981	0.00%
Wastewater/C&M-Professional Services	15,138	35,000	35,000	30	39,970	40,000	14.29%	45,000	12.50%
Wastewater/C&M-Automobile Insurance	33,008	34,800	34,800	10,459	21,891	32,350	-7.04%	38,820	20.00%
Wastewater/C&M-Employee Liability	32,492	34,200	34,200	10,994	21,356	32,350	-5.41%	38,820	20.00%
Wastewater/C&M-General Liability	37,334	39,500	39,500	12,659	24,041	36,700	-7.09%	44,040	20.00%
TOTAL OPERATING SERVICES	918,931	1,124,802	1,124,802	309,979	713,847	1,023,826		1,097,961	

CONTINUED

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

Description	2014	2015					2016		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES: (CONT.)									
MATERIALS & SUPPLIES:									
Wastewater/C&M-Office & Comm. Equip.	15,494	17,500	17,500	17,644	2,356	20,000	14.29%	23,000	15.00%
Wastewater/C&M-Office Supplies	1,880	4,000	4,000	488	3,712	4,200	5.00%	4,500	7.14%
Wastewater/C&M-Medical Supplies	457	550	550	349	251	600	9.09%	600	0.00%
Wastewater/C&M-Food & Clothing	12,949	12,000	12,000	3,136	9,114	12,250	2.08%	13,000	6.12%
Wastewater/C&M-Maint of Bldgs & Grounds	40,290	41,250	41,250	11,845	29,655	41,500	0.61%	41,500	0.00%
Wastewater/C&M-Vehicle Supplies	116,011	140,000	140,000	32,945	107,055	140,000	0.00%	140,000	0.00%
Wastewater/C&M-Miscellaneous	202,544	185,000	185,000	90,479	109,521	200,000	8.11%	205,000	2.50%
Wastewater/C&M-Shells/Sand/Dirt/Gravel	5,912	15,750	15,750	1,178	13,322	14,500	-7.94%	15,000	3.45%
Wastewater/C&M-Equipment & Vehicle Parts	32,042	35,000	35,000	9,454	27,546	37,000	5.71%	37,000	0.00%
Wastewater/C&M-Asphalt & Filler	1,542	2,500	2,500	13	2,287	2,300	-8.00%	2,500	8.70%
Wastewater/C&M-Misc. Materials	5,765	10,750	10,750	11,639	2,436	14,075	30.93%	14,075	0.00%
Wastewater/C&M-Tools & Equipment	38,300	47,250	47,250	13,595	31,405	45,000	-4.76%	47,250	5.00%
Wastewater/C&M-Small Pumps/Mech.	131,795	160,000	160,000	86,880	73,120	160,000	0.00%	160,000	0.00%
TOTAL MATERIALS & SUPPLIES	604,981	671,550	671,550	279,645	411,780	691,425		703,425	
OTHER CHARGES:									
Wastewater/C&M-Training & Travel	11,884	15,000	15,000	8,101	6,899	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	1,206	1,500	1,500	575	925	1,500	0.00%	1,500	0.00%
Wastewater/C&M-Depreciation	2,376,926	2,407,077	2,407,077	-	2,407,077	2,407,077	0.00%	2,407,077	0.00%
Wastewater/C&M-Loss on Deleted FA	-	1,350	1,350	-	1,350	1,350	0.00%	1,350	0.00%
TOTAL OTHER CHARGES	2,390,016	2,426,927	2,426,927	8,676	2,418,251	2,426,927		2,426,927	
TOTAL EXPENDITURES	6,187,225	6,632,579	6,632,579	1,659,614	4,741,414	6,401,028		6,851,838	

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

Description	2014	2015					2016		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:									
PERSONAL SERVICES:									
Wastewater/Trmt-Salaries	1,185,942	1,260,000	1,260,000	536,279	558,721	1,095,000	-13.10%	1,283,000	17.17%
Wastewater/Trmt-Retirement	188,921	183,000	183,000	77,760	84,240	162,000	-11.48%	167,000	3.09%
Wastewater/Trmt-Health/Life Insurance	160,160	186,000	186,000	81,908	93,092	175,000	-5.91%	239,000	36.57%
Wastewater/Trmt-Workers Compensation	83,149	90,000	90,000	33,440	41,560	75,000	-16.67%	81,000	8.00%
Wastewater/Trmt-Unemployment	1,451	1,600	1,600	335	440	775	-51.56%	800	3.23%
Wastewater/Trmt-Medicare	16,833	18,500	18,500	7,614	9,386	17,000	-8.11%	19,000	11.76%
Wastewater/Trmt-Disability	3,441	3,500	3,500	1,532	1,568	3,100	-11.43%	3,500	12.90%
Wastewater/Trmt-Deferred Compensation	24,173	32,000	32,000	7,963	12,037	20,000	-37.50%	24,000	20.00%
Wastewater/Trmt-Dental Insurance	1,410	1,500	1,500	660	740	1,400	-6.67%	1,500	7.14%
Wastewater/Trmt-OPEB Contribution	32,265	31,500	31,500	14,688	16,812	31,500	100.00%	33,000	4.76%
Wastewater/Trmt-Miscellaneous	590	1,000	1,000	378	622	1,000	0.00%	1,000	0.00%
TOTAL PERSONAL SERVICES	1,698,335	1,808,600	1,808,600	762,557	819,218	1,581,775		1,852,800	
OPERATING SERVICES:									
Wastewater/Trmt-Ads, Dues & Subscriptions	-	900	900	350	550	900	0.00%	900	0.00%
Wastewater/Trmt-Printing	-	500	500	-	500	500	0.00%	500	0.00%
Wastewater/Trmt-Utilities - Electric	552,990	621,600	621,600	208,042	356,958	565,000	-9.11%	593,250	5.00%
Wastewater/Trmt-Utilities - Gas	-	100	100	-	100	100	0.00%	100	0.00%
Wastewater/Trmt-Utilities - Water	454	2,500	2,500	477	2,123	2,600	4.00%	2,600	0.00%
Wastewater/Trmt-Telephone	26,340	30,000	30,000	9,840	20,292	30,132	0.44%	30,132	0.00%
Wastewater/Trmt-Rentals	29,184	95,356	95,356	5,767	88,959	94,726	-0.66%	94,726	0.00%
Wastewater/Trmt-Maint of Property & Equip	294,209	319,300	319,300	116,090	203,494	319,584	0.09%	319,584	0.00%
Wastewater/Trmt-Contractual Services	39,125	43,328	43,328	12,137	32,863	45,000	3.86%	45,000	0.00%
Wastewater/Trmt-Professional Services	150,440	138,280	138,280	42,486	105,640	148,126	7.12%	153,126	3.38%
Wastewater/Trmt-Property Insurance	59,996	63,000	63,000	14,358	31,182	45,540	-27.71%	54,700	20.11%
Wastewater/Trmt-Automobile Insurance	3,623	3,850	3,850	1,207	1,693	2,900	-24.68%	3,480	20.00%
Wastewater/Trmt-Employee Liability	24,794	26,100	26,100	8,305	15,995	24,300	-6.90%	29,160	20.00%
Wastewater/Trmt-General Liability	28,487	30,000	30,000	9,563	18,037	27,600	-8.00%	33,120	20.00%
TOTAL OPERATING SERVICES	1,209,642	1,374,814	1,374,814	428,622	878,386	1,307,008		1,360,378	

CONTINUED

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

Description	2014	2015					2016		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES: (CONT.)									
MATERIALS & SUPPLIES:									
Wastewater/Trmt-Office & Comm. Equip.	13,019	30,000	30,000	561	29,439	30,000	0.00%	30,000	0.00%
Wastewater/Trmt-Office Supplies	1,618	4,000	4,000	1,386	2,614	4,000	0.00%	4,000	0.00%
Wastewater/Trmt-Medical Supplies	226	500	500	348	152	500	0.00%	500	0.00%
Wastewater/Trmt-Food & Clothing	5,195	3,750	3,750	2,717	1,683	4,400	17.33%	5,000	13.64%
Wastewater/Trmt-Maint of Bldgs & Grnds	12,405	27,000	27,000	6,589	20,411	27,000	0.00%	27,000	0.00%
Wastewater/Trmt-Vehicle Supplies	18,552	21,000	21,000	11,920	9,080	21,000	0.00%	21,000	0.00%
Wastewater/Trmt-Miscellaneous	185,457	185,000	185,000	82,347	112,653	195,000	5.41%	195,000	0.00%
Wastewater/Trmt-Gravel, Sand, Dirt etc	5,584	10,000	10,000	7,727	2,273	10,000	0.00%	10,000	0.00%
Wastewater/Trmt-Equip & Vehicle Parts	25,908	35,175	35,175	7,234	26,266	33,500	-4.76%	35,175	5.00%
Wastewater/Trmt-Asphalt/Asphalt Filler	8,982	5,000	5,000	-	5,000	5,000	0.00%	5,000	0.00%
Wastewater/Trmt-Lab Chemicals/Supplies	14,676	17,000	17,000	7,266	9,734	17,000	0.00%	17,000	0.00%
Wastewater/Trmt-Miscellaneous	92,309	100,000	100,000	34,229	65,771	100,000	0.00%	105,000	5.00%
Wastewater/Trmt-Tools & Equipment	7,614	18,500	18,500	3,571	14,929	18,500	0.00%	18,500	0.00%
Wastewater/Trmt-Small Tools/Mech.	22,648	25,000	25,000	6,749	18,251	25,000	0.00%	25,000	0.00%
TOTAL MATERIALS & SUPPLIES	414,193	481,925	481,925	172,644	318,256	490,900		498,175	
OTHER CHARGES:									
Wastewater/Trmt-Training & Travel	4,705	7,500	7,500	2,906	4,594	7,500	0.00%	7,500	0.00%
Wastewater/Trmt-Official Fees	80	1,000	1,000	50	950	1,000	0.00%	1,000	0.00%
Wastewater/Trmt-Depreciation	1,238,719	1,289,893	1,289,893	-	1,289,893	1,289,893	0.00%	1,289,893	0.00%
Wastewater/Trmt-Loss on Deleted FA	13,956	-	-	-	-	-	0.00%	-	0.00%
TOTAL OTHER CHARGES	1,257,460	1,298,393	1,298,393	2,956	1,295,437	1,298,393		1,298,393	
TOTAL EXPENDITURES	4,579,630	4,963,732	4,963,732	1,366,779	3,311,297	4,678,076		5,009,746	

FUND NUMBER: 401

**NARRATIVE EXPLANATION OF CAPITAL OUTLAY
FOR REQUESTED YEAR 2016**

CAPITAL OUTLAY:	AMOUNT	DETAILED DESCRIPTION	Sub-total
Construction in Progress			
Improvements other than Buildings	\$ 118,745	Ed Reed Park -Sewer Line Install Killona Force Main Extension -LCDBG	\$ 50,000 68,745
Equipment			
Collection & Maintenance	\$ 749,805	Two (2) vehicles to replace: Unit #437 (F150 truck with 105,408 miles) Unit #455 (F450 truck w/ utility bed with 225,126 miles) Vacuum Truck Excavator Loader Camera Replacement Pumps John Deer Gator	\$ 22,000 50,000 350,000 55,233 46,072 69,000 150,000 7,500
Treatment	\$ 40,000	Doors for MCC's at Hahnville WWTP & Sludge Building	\$ 40,000
Major Repairs	\$ 445,000	Major Repairs Replace/Repair Diffuser Assemblies	\$ 375,000 70,000
Grand Total Requested:	\$1,353,550		

CONSOLIDATED WATERWORKS DISTRICT NO. 1

FUND NUMBER: 430

Description	2014	2015					2016		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
BEGINNING NET ASSETS:									
Invested in Capital Assets, Net of Debt	33,171,821	33,489,872	33,489,872			33,012,461		35,016,012	
Restricted for Debt Service	2,115,138	2,120,938	2,120,938			2,120,938		1,765,402	
Restricted for Capital Projects	2,602,885	1,918,051	1,918,051			2,602,885		1,900,551	
Unrestricted	1,330,718	(55,939)	(55,939)			645,014		(825,284)	
REVENUES:									
Ad Valorem Taxes	15	-	-	-	-	-	0.00%	-	0.00%
Facility, Planning, & Control Grant	79,394	-	-	-	151,698	151,698	100.00%	-	-100.00%
Bookkeeping/Adm. Charges	6,686	6,500	6,500	-	6,600	6,600	1.54%	6,700	1.52%
Water Sales	10,149,497	9,456,522	9,456,522	4,900,469	5,268,826	10,169,295	7.54%	12,024,273	18.24%
Service Fees	70,970	64,525	64,525	83,510	49,375	132,885	105.94%	140,900	6.03%
Connection Fees	136,940	125,250	125,250	74,325	60,150	134,475	7.37%	135,250	0.58%
Delinquent Charges	514,879	457,000	457,000	252,992	219,008	472,000	3.28%	472,000	0.00%
Billing Fees	240,477	239,760	239,760	100,499	140,581	241,080	0.55%	262,560	8.91%
Miscellaneous Income	54,908	30,500	30,500	12,825	8,175	21,000	-31.15%	21,000	0.00%
Interest Earnings	26,428	22,905	22,905	371	5,254	5,625	-75.44%	7,315	30.04%
Proceeds from Sale of Assets	5,800	5,000	5,000	-	40,000	40,000	700.00%	-	-100.00%
Compensation for Loss of Assets	3,264	3,000	3,000	2,683	317	3,000	0.00%	3,000	0.00%
Transfer from Front Foot Assessment	-	-	-	-	4,233	4,233	100.00%	-	-100.00%
TOTAL REVENUES	11,289,258	10,410,962	10,410,962	5,427,674	5,954,217	11,381,891		13,072,998	
EXPENDITURES:									
PERSONAL SERVICES	5,004,132	5,296,990	5,296,990	2,346,269	2,596,926	4,943,195	-6.68%	5,451,412	10.28%
OPERATING SERVICES	1,853,531	1,883,519	1,883,519	669,412	1,202,409	1,871,821	-0.62%	1,885,632	0.74%
MATERIALS & SUPPLIES	1,356,958	1,391,884	1,391,884	700,020	699,885	1,399,905	0.58%	1,505,891	7.57%
OTHER CHARGES	2,544,363	2,562,684	2,562,684	7,834	2,684,850	2,692,684	5.07%	2,760,684	2.53%
DEBT SERVICE	1,244,538	1,211,538	1,211,538	1,500	872,403	873,903	-27.87%	1,006,888	15.22%
INTERGOVERNMENTAL	125,000	125,000	125,000	-	125,000	125,000	0.00%	125,000	0.00%
TOTAL EXPENDITURES	12,128,522	12,471,615	12,471,615	3,725,035	8,181,473	11,906,508		12,735,507	

CONTINUED

CONSOLIDATED WATERWORKS DISTRICT NO. 1

FUND NUMBER: 430

Description	2014	2015			2016				
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXCESS (DEFICIENCY) OF CURRENT REVENUES OVER EXPENDITURES	(839,264)	(2,060,653)	(2,060,653)			(524,617)		337,491	
CAPITAL CONTRIBUTIONS	-	-	-			-		-	
CHANGES IN NET ASSETS	(839,264)	(2,060,653)	(2,060,653)			(524,617)		337,491	
ENDING NET ASSETS:									
Invested in Capital Assets, Net of Debt	33,012,461	33,830,423	33,830,423			35,016,012		35,148,472	
Restricted for Debt Service	2,120,938	2,125,138	2,125,138			1,765,402		1,938,388	
Restricted for Capital Projects	2,602,885	1,990,551	1,990,551			1,900,551		1,846,460	
Unrestricted	645,014	(2,533,843)	(2,533,843)			(825,284)		(739,148)	

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

Description	2014			2015			2016		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:									
PERSONAL SERVICES:									
W/W - Admin - Salaries	353,670	367,000	367,000	169,550	194,450	364,000	-0.82%	352,000	-3.30%
W/W - Admin - FICA	278	400	400	-	-	-	-100.00%	-	0.00%
W/W - Admin - Retirement	52,189	49,500	49,500	22,942	26,558	49,500	0.00%	46,000	-7.07%
W/W - Admin - Health/Life Insurance	56,647	64,000	64,000	28,515	27,985	56,500	-11.72%	70,000	23.89%
W/W - Admin - Workers Compensation	7,927	8,200	8,200	3,233	3,667	6,900	-15.85%	7,100	2.90%
W/W - Admin - Unemployment	436	475	475	106	119	225	-52.63%	225	0.00%
W/W - Admin - Medicare	5,067	5,400	5,400	2,432	2,968	5,400	0.00%	5,200	-3.70%
W/W - Admin - Disability	1,256	1,250	1,250	627	628	1,255	0.40%	1,200	-4.38%
W/W - Admin - Post-Emp. Health Care	108,919	136,000	136,000	61,843	70,157	132,000	-2.94%	167,000	26.52%
W/W - Admin - Deferred Compensation	12,019	14,000	14,000	5,706	7,294	13,000	-7.14%	14,000	7.69%
W/W - Admin - Dental Insurance	26	100	100	28	82	110	10.00%	150	36.36%
W/W - Admin - OPEB Contribution	12,722	9,025	9,025	4,509	4,991	9,500	5.26%	10,000	5.26%
W/W - Admin - Miscellaneous	-	150	150	-	150	150	0.00%	161	7.33%
TOTAL PERSONAL SERVICES	611,156	655,500	655,500	299,491	339,049	638,540		673,036	
OPERATING SERVICES:									
W/W - Admin - Ads, Dues & Subscriptions	4,055	4,950	4,950	1,545	3,410	4,955	0.10%	4,980	0.50%
W/W - Admin - Printing	2,711	2,952	2,952	2,046	906	2,952	0.00%	2,952	0.00%
W/W - Admin - Utilities - Gas	793	1,100	1,100	432	668	1,100	0.00%	1,100	0.00%
W/W - Admin - Postage	4,954	4,000	4,000	1,835	3,165	5,000	25.00%	5,000	0.00%
W/W - Admin - Telephone	26,568	32,000	32,000	15,079	19,921	35,000	9.38%	35,000	0.00%
W/W - Admin - Rentals	4,626	5,550	5,550	3,855	1,562	5,417	-2.40%	5,550	2.46%
W/W - Admin - Maint of Property & Equip	8,470	7,170	7,170	869	9,301	10,170	41.84%	10,170	0.00%
W/W - Admin - Contractual Services	49,129	56,837	56,837	31,368	20,513	51,881	-8.72%	55,487	6.95%
W/W - Admin - Professional Services	30,992	27,500	27,500	750	28,250	29,000	5.45%	28,000	-3.45%
W/W - Admin - Property Insurance	22,538	23,700	23,700	7,451	16,249	23,700	0.00%	23,700	0.00%
W/W - Admin - Automobile Insurance	1,208	1,300	1,300	402	898	1,300	0.00%	1,300	0.00%
W/W - Admin - Employee Liability	3,784	4,000	4,000	1,350	2,650	4,000	0.00%	4,000	0.00%
W/W - Admin - General Liability	4,349	4,600	4,600	1,554	3,046	4,600	0.00%	4,600	0.00%
TOTAL OPERATING SERVICES	164,177	175,659	175,659	68,536	110,539	179,075		181,839	
MATERIALS & SUPPLIES:									
W/W - Admin - Office & Comm. Equip.	11,357	5,000	5,000	49	4,951	5,000	0.00%	8,000	60.00%
W/W - Admin - Office Supplies	3,816	5,700	5,700	1,749	3,251	5,000	-12.28%	5,000	0.00%
W/W - Admin - Medical Supplies	-	150	150	47	103	150	0.00%	150	0.00%
W/W - Admin - Food & Clothing	1,416	1,000	1,000	596	404	1,000	0.00%	1,000	0.00%
W/W - Admin - Maint of Bldgs & Grounds	877	2,500	2,500	520	1,980	2,500	0.00%	2,500	0.00%
W/W - Admin - Vehicle Supplies	1,623	1,500	1,500	780	1,020	1,800	20.00%	2,000	11.11%
W/W - Admin - Equipment & Vehicle Parts	1,026	750	750	125	625	750	0.00%	750	0.00%
W/W - Admin - Tools & Equipment	9	100	100	-	100	100	0.00%	100	0.00%
TOTAL MATERIALS & SUPPLIES	20,124	16,700	16,700	3,866	12,434	16,300		19,500	

CONTINUED

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

Description	2014	2015					2016		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES: (CONT.)									
OTHER CHARGES:									
W/W - Admin - Training & Travel	5,519	19,000	19,000	1,913	8,087	10,000	-47.37%	19,000	90.00%
W/W - Admin - Judgements & Damages	-	500	500	-	500	500	0.00%	500	0.00%
W/W - Admin - Official Fees	350	1,000	1,000	700	300	1,000	0.00%	1,000	0.00%
W/W - Admin - Depreciation	20,765	20,000	20,000	-	22,000	22,000	10.00%	24,000	9.09%
W/W - Admin - Miscellaneous	-	1,000	1,000	-	1,000	1,000	0.00%	1,000	0.00%
TOTAL OTHER CHARGES	26,634	41,500	41,500	2,613	31,887	34,500		45,500	
DEBT SERVICE:									
W/W - Admin - Interest	1,243,038	1,208,038	1,208,038	-	870,403	870,403	-27.95%	1,003,388	15.28%
W/W - Admin - Paying Agent Fees	1,500	3,500	3,500	1,500	2,000	3,500	0.00%	3,500	0.00%
TOTAL DEBT SERVICE	1,244,538	1,211,538	1,211,538	1,500	872,403	873,903		1,006,888	
INTERGOVERNMENTAL:									
W/W - Admin - Intergovernmental Charges	125,000	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		125,000	
TOTAL EXPENDITURES	2,191,629	2,225,897	2,225,897	376,006	1,491,312	1,867,318		2,051,763	

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

Description	2014	2015					2016		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:									
PERSONAL SERVICES:									
W/W - B&C - Salaries	385,602	400,150	400,150	187,427	213,573	401,000	0.21%	412,000	2.74%
W/W - B&C - Retirement	61,899	58,100	58,100	27,177	30,973	58,150	0.09%	54,000	-7.14%
W/W - B&C - Health/Life Insurance	91,453	102,500	102,500	46,970	53,230	100,200	-2.24%	128,000	27.74%
W/W - B&C - Workers Compensation	2,243	2,325	2,325	975	1,125	2,100	-9.68%	2,200	4.76%
W/W - B&C - Unemployment	478	500	500	117	133	250	-50.00%	300	20.00%
W/W - B&C - Medicare	5,415	5,800	5,800	2,616	3,184	5,800	0.00%	6,000	3.45%
W/W - B&C - Disability	1,464	1,450	1,450	719	731	1,450	0.00%	1,500	3.45%
W/W - B&C - Deferred Compensation	9,573	11,000	11,000	4,527	5,473	10,000	-9.09%	11,000	10.00%
W/W - B&C - Dental Insurance	839	900	900	420	430	850	-5.56%	900	5.88%
W/W - B&C - OPEB Contribution	10,618	10,000	10,000	4,993	5,507	10,500	5.00%	11,000	4.76%
W/W - B&C - Miscellaneous	45	150	150	-	150	150	0.00%	161	7.33%
TOTAL PERSONAL SERVICES	569,629	592,875	592,875	275,941	314,509	590,450		627,061	
OPERATING SERVICES:									
W/W - B&C - Ads, Dues & Subscriptions	401	600	600	225	375	600	0.00%	600	0.00%
W/W - B&C - Printing	19,351	31,795	31,795	15,051	14,244	29,295	-7.86%	29,295	0.00%
W/W - B&C - Postage	108,220	112,700	112,700	54,000	54,500	108,500	-3.73%	108,500	0.00%
W/W - B&C - Maint of Property & Equip	-	800	800	-	1,000	1,000	25.00%	1,000	0.00%
W/W - B&C - Contractual Services	28,125	34,468	34,468	16,613	16,416	33,029	-4.17%	34,000	2.94%
W/W - B&C - Professional Services	24,983	30,700	30,700	12,151	14,949	27,100	-11.73%	30,700	13.28%
W/W - B&C - Employee Liability	4,338	4,600	4,600	1,467	3,133	4,600	0.00%	4,600	0.00%
W/W - B&C - General Liability	4,985	5,300	5,300	1,689	3,611	5,300	0.00%	5,300	0.00%
TOTAL OPERATING SERVICES	190,403	220,963	220,963	101,196	108,228	209,424		213,995	
MATERIALS & SUPPLIES:									
W/W - B&C - Office & Comm. Equip.	7,338	10,000	10,000	130	9,870	10,000	0.00%	10,000	0.00%
W/W - B&C - Office Supplies	7,555	8,750	8,750	2,710	6,040	8,750	0.00%	8,750	0.00%
W/W - B&C - Medical & Drugs	96	-	-	-	-	-	0.00%	-	0.00%
W/W - B&C - Food & Clothing	1,321	1,500	1,500	847	653	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	16,310	20,550	20,550	3,687	16,863	20,550		20,550	

CONTINUED

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

Description	2014		2015				2016		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES: (CONT.)									
OTHER CHARGES:									
W/W - B&C - Training & Travel	-	6,000	6,000	1,596	4,404	6,000	0.00%	6,000	0.00%
W/W - B&C - Depreciation	40,830	50,000	50,000	-	50,000	50,000	0.00%	50,000	0.00%
W/W - B&C - Miscellaneous	19,453	21,250	21,250	-	26,250	26,250	23.53%	26,250	0.00%
TOTAL OTHER CHARGES	60,283	77,250	77,250	1,596	80,654	82,250		82,250	
TOTAL EXPENDITURES	836,625	911,638	911,638	382,420	520,254	902,674		943,856	

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

Description	2014	2015					2016		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:									
PERSONAL SERVICES:									
W/W - Meter - Salaries	294,098	311,000	311,000	133,643	149,357	283,000	-9.00%	320,000	13.07%
W/W - Meter - Retirement	46,861	45,100	45,100	19,378	21,622	41,000	-9.09%	42,000	2.44%
W/W - Meter - Health/Life Insurance	57,401	68,200	68,200	33,298	30,702	64,000	-6.16%	105,000	64.06%
W/W - Meter - Workers Compensation	18,966	20,500	20,500	7,684	8,816	16,500	-19.51%	19,000	15.15%
W/W - Meter - Unemployment	362	400	400	84	96	180	-55.00%	200	11.11%
W/W - Meter - Medicare	4,167	4,550	4,550	1,874	2,126	4,000	-12.09%	5,000	25.00%
W/W - Meter - Disability	1,004	1,000	1,000	456	544	1,000	0.00%	1,100	10.00%
W/W - Meter - Deferred Compensation	1,301	2,000	2,000	802	1,198	2,000	0.00%	2,200	10.00%
W/W - Meter - Dental Insurance	547	600	600	255	345	600	0.00%	700	16.67%
W/W - Meter - OPEB Contribution	8,085	7,775	7,775	3,561	3,439	7,000	-9.97%	8,000	14.29%
W/W - Meter - Miscellaneous	1,079	1,500	1,500	468	1,032	1,500	0.00%	1,605	7.00%
TOTAL PERSONAL SERVICES	433,871	462,625	462,625	201,503	219,277	420,780		504,805	
OPERATING SERVICES:									
W/W - Meter - Ads, Dues & Subscriptions	128	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	3,108	3,400	3,400	1,147	2,253	3,400	0.00%	3,400	0.00%
W/W - Meter - Maint of Bldgs & Grounds	8,975	13,250	13,250	3,425	9,825	13,250	0.00%	13,250	0.00%
W/W - Meter - Contractual Services	7,423	7,800	7,800	8,131	-	8,131	4.24%	9,455	16.28%
W/W - Meter - Professional Services	-	2,200	2,200	-	2,500	2,500	13.64%	1,500	-40.00%
W/W - Meter - Automobile Insurance	9,259	9,800	9,800	2,816	6,984	9,800	0.00%	9,800	0.00%
W/W - Meter - Employee Liability	4,037	4,300	4,300	1,331	2,969	4,300	0.00%	4,300	0.00%
W/W - Meter - General Liability	4,639	4,900	4,900	1,532	3,368	4,900	0.00%	4,900	0.00%
TOTAL OPERATING SERVICES	37,569	45,800	45,800	18,382	28,049	46,431		46,755	
MATERIALS & SUPPLIES:									
W/W - Meter - Office & Comm. Equip.	1,422	2,000	2,000	-	2,000	2,000	0.00%	2,500	25.00%
W/W - Meter - Office Supplies	508	950	950	451	499	950	0.00%	950	0.00%
W/W - Meter - Medical Supplies	-	150	150	-	150	150	0.00%	150	0.00%
W/W - Meter - Food & Clothing	1,203	1,250	1,250	447	803	1,250	0.00%	1,450	16.00%
W/W - Meter - Maint of Bldgs & Grounds	1,154	1,600	1,600	513	1,087	1,600	0.00%	1,600	0.00%
W/W - Meter - Vehicle Supplies	24,129	28,275	28,275	6,789	21,486	28,275	0.00%	28,275	0.00%
W/W - Meter - Miscellaneous	7,095	8,300	8,300	1,082	7,218	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	14,385	20,000	20,000	459	19,541	20,000	0.00%	20,000	0.00%
W/W - Meter - Tools & Equipment	229,381	227,500	227,500	213,822	13,678	227,500	0.00%	302,500	32.97%
TOTAL MATERIALS & SUPPLIES	279,277	290,525	290,525	223,563	66,962	290,525		366,225	

CONTINUED

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

Description	2014	2015					2016		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES: (CONT.)									
OTHER CHARGES:									
W/W - Meter - Training & Travel	61	6,000	6,000	-	6,000	6,000	0.00%	5,000	-16.67%
W/W - Meter - Official Fees	207	550	550	276	274	550	0.00%	550	0.00%
W/W - Meter - Depreciation	22,481	25,000	25,000	-	25,000	25,000	0.00%	25,000	0.00%
W/W - Meter - Miscellaneous	-	500	500	-	500	500	0.00%	500	0.00%
TOTAL OTHER CHARGES	22,749	32,050	32,050	276	31,774	32,050		31,050	
TOTAL EXPENDITURES	773,466	831,000	831,000	443,724	346,062	789,786		948,835	

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

Description	2014	2015					2016		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:									
PERSONAL SERVICES:									
W/W - Dist - Salaries	1,009,528	1,015,000	1,015,000	468,408	501,592	970,000	-4.43%	1,044,000	7.63%
W/W - Dist - FICA	744	-	-	391	214	605	100.00%	-	-100.00%
W/W - Dist - Retirement	159,188	147,000	147,000	67,006	75,994	143,000	-2.72%	136,000	-4.90%
W/W - Dist - Health/Life Insurance	179,198	201,000	201,000	91,039	103,961	195,000	-2.99%	259,000	32.82%
W/W - Dist - Workers Compensation	64,416	66,000	66,000	26,604	29,396	56,000	-15.15%	60,000	7.14%
W/W - Dist - Unemployment	1,245	1,300	1,300	293	307	600	-53.85%	700	16.67%
W/W - Dist - Medicare	13,970	15,000	15,000	6,612	8,388	15,000	0.00%	16,000	6.67%
W/W - Dist - Disability	3,027	3,000	3,000	1,460	1,540	3,000	0.00%	3,100	3.33%
W/W - Dist - Deferred Compensation	27,372	24,000	24,000	12,531	12,469	25,000	4.17%	27,000	8.00%
W/W - Dist - Dental Insurance	1,476	1,600	1,600	750	750	1,500	-6.25%	1,600	6.67%
W/W - Dist - OPEB Contribution	27,322	25,320	25,320	12,230	13,090	25,320	0.00%	27,000	6.64%
W/W - Dist - Miscellaneous	1,455	1,500	1,500	225	1,275	1,500	0.00%	1,605	7.00%
TOTAL PERSONAL SERVICES	1,488,941	1,500,720	1,500,720	687,549	748,976	1,436,525		1,576,005	
OPERATING SERVICES:									
W/W - Dist - Ads, Dues & Subscriptions	529	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	17,932	24,007	24,007	5,758	17,529	23,287	-3.00%	23,337	0.21%
W/W - Dist - Utilities - Gas	446	450	450	274	176	450	0.00%	450	0.00%
W/W - Dist - Rentals	7,938	9,800	9,800	2,840	6,960	9,800	0.00%	9,800	0.00%
W/W - Dist - Maint of Property & Equip	54,328	63,275	63,275	23,820	39,455	63,275	0.00%	64,275	1.58%
W/W - Dist - Contractual Services	25,529	28,580	28,580	15,971	14,123	30,094	5.30%	30,796	2.33%
W/W - Dist - Professional Services	38,492	5,500	5,500	425	4,075	4,500	-18.18%	4,500	0.00%
W/W - Dist - Property Insurance	18,201	19,200	19,200	4,476	14,724	19,200	0.00%	19,200	0.00%
W/W - Dist - Automobile Insurance	15,295	16,200	16,200	5,229	10,971	16,200	0.00%	16,200	0.00%
W/W - Dist - Employee Liability	14,645	15,400	15,400	4,950	10,450	15,400	0.00%	15,400	0.00%
W/W - Dist - General Liability	16,827	17,700	17,700	5,700	12,000	17,700	0.00%	17,700	0.00%
TOTAL OPERATING SERVICES	210,162	200,932	200,932	69,468	131,258	200,726		202,478	

CONTINUED

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

Description	2014	2015					2016		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES: (CONT.)									
MATERIALS & SUPPLIES:									
W/W - Dist - Office & Comm. Equip.	4,408	3,000	3,000	1,701	2,299	4,000	33.33%	10,000	150.00%
W/W - Dist - Office Supplies	827	2,500	2,500	431	1,819	2,250	-10.00%	2,250	0.00%
W/W - Dist - Medical Supplies	-	350	350	445	155	600	71.43%	600	0.00%
W/W - Dist - Food & Clothing	5,772	4,200	4,200	2,110	2,090	4,200	0.00%	4,200	0.00%
W/W - Dist - Maint of Bldgs & Grounds	10,626	10,000	10,000	6,518	3,482	10,000	0.00%	10,000	0.00%
W/W - Dist - Vehicle Supplies	44,621	60,000	60,000	13,167	46,833	60,000	0.00%	60,000	0.00%
W/W - Dist - Miscellaneous	221,387	191,000	191,000	90,567	100,433	191,000	0.00%	191,000	0.00%
W/W - Dist - Sand/Shells/Dirt/Gravel	12,623	10,000	10,000	7,124	5,376	12,500	25.00%	10,000	-20.00%
W/W - Dist - Equipment & Vehicle Parts	23,338	41,500	41,500	38,772	2,728	41,500	0.00%	41,500	0.00%
W/W - Dist - Asphalt/Concrete	202	500	500	52	448	500	0.00%	500	0.00%
W/W - Dist - Lab Supplies	3,324	5,000	5,000	1,948	3,052	5,000	0.00%	5,000	0.00%
W/W - Dist - Chemicals	459	1,500	1,500	1,329	171	1,500	0.00%	1,500	0.00%
W/W - Dist - Tools & Equipment	30,913	40,000	40,000	20,417	19,583	40,000	0.00%	40,000	0.00%
TOTAL MATERIALS & SUPPLIES	358,500	369,550	369,550	184,581	188,469	373,050		376,550	
OTHER CHARGES:									
W/W - Dist - Training & Travel	1,761	10,000	10,000	5	6,995	7,000	-30.00%	10,000	42.86%
W/W - Dist - Judgements & Damages	-	2,500	2,500	-	2,500	2,500	0.00%	2,500	0.00%
W/W - Dist - Official Fees	924	1,500	1,500	667	833	1,500	0.00%	1,500	0.00%
W/W - Dist - Depreciation	982,093	960,000	960,000	-	1,000,000	1,000,000	4.17%	1,000,000	0.00%
W/W - Dist - Miscellaneous	-	2,000	2,000	-	2,000	2,000	0.00%	2,000	0.00%
TOTAL OTHER CHARGES	984,778	976,000	976,000	672	1,012,328	1,013,000		1,016,000	
TOTAL EXPENDITURES	3,042,381	3,047,202	3,047,202	942,270	2,081,031	3,023,301		3,171,033	

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

Description	2014	2015					2016		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:									
PERSONAL SERVICES:									
W/W - Plant - Salaries	1,309,701	1,442,000	1,442,000	602,839	682,161	1,285,000	-10.89%	1,392,000	8.33%
W/W - Plant - Retirement	208,790	209,100	209,100	87,178	72,822	160,000	-23.48%	181,000	13.13%
W/W - Plant - Health/Life Insurance	187,583	220,000	220,000	98,889	117,111	216,000	-1.82%	294,000	36.11%
W/W - Plant - Workers Compensation	84,379	94,000	94,000	34,663	40,337	75,000	-20.21%	81,000	8.00%
W/W - Plant - Unemployment	1,606	1,800	1,800	377	423	800	-55.56%	900	12.50%
W/W - Plant - Medicare	15,005	18,100	18,100	6,931	8,069	15,000	-17.13%	19,000	26.67%
W/W - Plant - Disability	3,687	3,620	3,620	1,777	1,823	3,600	-0.55%	3,700	2.78%
W/W - Plant - Deferred Compensation	51,758	57,000	57,000	31,799	31,201	63,000	10.53%	60,000	-4.76%
W/W - Plant - Dental Insurance	2,007	2,100	2,100	1,010	1,990	3,000	42.86%	2,300	-23.33%
W/W - Plant - OPEB Contribution	35,633	36,050	36,050	16,322	17,678	34,000	-5.69%	35,000	2.94%
W/W - Plant - Miscellaneous	386	1,500	1,500	-	1,500	1,500	0.00%	1,605	7.00%
TOTAL PERSONAL SERVICES	1,900,535	2,085,270	2,085,270	881,785	975,115	1,856,900		2,070,505	
OPERATING SERVICES:									
W/W - Plant - Ads, Dues & Subscriptions	570	1,450	1,450	-	1,450	1,450	0.00%	1,450	0.00%
W/W - Plant - Printing	216	100	100	-	100	100	0.00%	100	0.00%
W/W - Plant - Utilities - Electric	445,476	462,000	462,000	171,242	288,758	460,000	-0.43%	460,000	0.00%
W/W - Plant - Utilities - Gas	14,425	17,600	17,600	11,929	5,671	17,600	0.00%	17,600	0.00%
W/W - Plant - Rentals	9,244	11,500	11,500	3,991	7,509	11,500	0.00%	11,500	0.00%
W/W - Plant - Maint of Property & Equip	201,557	160,315	160,315	43,310	117,005	160,315	0.00%	160,315	0.00%
W/W - Plant - Contractual Services	56,346	81,020	81,020	54,373	26,647	81,020	0.00%	83,420	2.96%
W/W - Plant - Professional Services	99,998	61,180	61,180	17,470	41,710	59,180	-3.27%	61,180	3.38%
W/W - Plant - Property Insurance	366,527	385,000	385,000	90,094	294,906	385,000	0.00%	385,000	0.00%
W/W - Plant - Automobile Insurance	8,050	8,500	8,500	2,816	5,684	8,500	0.00%	8,500	0.00%
W/W - Plant - Employee Liability	22,713	24,000	24,000	7,718	16,282	24,000	0.00%	24,000	0.00%
W/W - Plant - General Liability	26,098	27,500	27,500	8,887	18,613	27,500	0.00%	27,500	0.00%
TOTAL OPERATING SERVICES	1,251,220	1,240,165	1,240,165	411,830	824,335	1,236,165		1,240,565	

CONTINUED

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

Description	2014	2015					2016		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES: (CONT.)									
MATERIALS & SUPPLIES:									
W/W - Plant - Office & Comm. Equip.	3,468	10,000	10,000	1,378	8,622	10,000	0.00%	10,000	0.00%
W/W - Plant - Office Supplies	8,520	10,800	10,800	1,869	8,131	10,000	-7.41%	10,000	0.00%
W/W - Plant - Medical Supplies	872	750	750	303	447	750	0.00%	750	0.00%
W/W - Plant - Food & Clothing	6,340	5,200	5,200	1,823	3,377	5,200	0.00%	5,200	0.00%
W/W - Plant - Maint of Bldgs & Grounds	14,039	15,000	15,000	7,955	7,045	15,000	0.00%	15,000	0.00%
W/W - Plant - Vehicle Supplies	30,009	24,420	24,420	8,071	16,349	24,420	0.00%	24,420	0.00%
W/W - Plant - Lab/Operating Supplies	41,205	41,000	41,000	22,212	18,788	41,000	0.00%	41,000	0.00%
W/W - Plant - Sand/Shell/Dirt/Gravel	37	1,500	1,500	-	1,500	1,500	0.00%	1,500	0.00%
W/W - Plant - Equipment & Vehicle Parts	12,643	13,000	13,000	5,585	7,415	13,000	0.00%	13,000	0.00%
W/W - Plant - Asphalt/Concrete	372	1,000	1,000	191	809	1,000	0.00%	1,000	0.00%
W/W - Plant - Lab Supplies	47,698	50,000	50,000	29,773	20,227	50,000	0.00%	50,000	0.00%
W/W - Plant - Chemicals	464,088	471,889	471,889	168,117	304,493	472,610	0.15%	496,196	4.99%
W/W - Plant - Tools & Equipment	53,456	50,000	50,000	37,046	17,954	55,000	10.00%	55,000	0.00%
TOTAL MATERIALS & SUPPLIES	682,747	694,559	694,559	284,323	415,157	699,480		723,066	
OTHER CHARGES:									
W/W - Plant - Training & Travel	8,987	26,000	26,000	2,602	23,398	26,000	0.00%	26,000	0.00%
W/W - Plant - Official Fees	3,056	4,884	4,884	75	4,809	4,884	0.00%	4,884	0.00%
W/W - Plant - Depreciation	1,437,876	1,400,000	1,400,000	-	1,500,000	1,500,000	7.14%	1,550,000	3.33%
W/W - Plant - Miscellaneous	-	5,000	5,000	-	-	-	-100.00%	5,000	100.00%
TOTAL OTHER CHARGES	1,449,919	1,435,884	1,435,884	2,677	1,528,207	1,530,884		1,585,884	
TOTAL EXPENDITURES	5,284,421	5,455,878	5,455,878	1,580,615	3,742,814	5,323,429		5,620,020	

CONSOLIDATED WATERWORKS DISTRICT NO. 1

FUND NUMBER: 430

NARRATIVE EXPLANATION OF CAPITAL OUTLAY
FOR REQUESTED YEAR 2016

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	\$ 386,250	Warehouse - Normal & Emergency equipment replacement Inserta Valves GIS, Pictometry Equipment & Software (15% Cost Share; Shared with Drainage; Info Technology; & Planning & Zoning) Additional paving around new distribution warehouse Relocation of WA Line - CN RR & Destrehan Switching Yard	\$ 10,000 40,000 11,250 75,000 250,000
Billing Equipment and Improvements	\$ 58,000	Billing equipment upgrades & replacements Replace 2006 bill folding/envelope stuffer equipment Server - Utility Billing System	\$ 10,000 40,000 8,000
Admininstration Equipment and Improvements	\$ 42,500	Administrative equipment replacement/upgrade Security System Upgrades - Westbank Office Replace vehicle: Unit 801 (2004 Dodge Durango with miles) Replace 2007 Copier -WB Office	\$ 10,000 7,500 25,000
Meter Reading Equipment and Improvements	\$ 75,000	Meter Reading equipment system replacements/upgrades AMR Software -Waterworks Supervisor Electronic Work Orders Replace vehicles: Unit# 804 (2010 Ford Ranger Truck with miles)	10,000 15,000 25,000 25,000
Water Towers and Tanks	\$ 649,710	Baffle Curtains - Additions to Two (2) Ground Water Tanks Utility Service Co Annual Pymt Installments: WB GST #1 - YR6 WB GST #2 - YR7 WB GST #3 - YR8 WB GST #4 - YR9 EB GST #1 - YR6 EB GST #2 - YR5 EB GST #4 - YR8 St. Rose Tower - YR8 Taft Tower - YR8 Des Allemands Tower - YR5 Montz Tower - YR5	\$ 120,000 22,132 32,043 47,500 24,825 79,384 72,022 62,512 34,288 53,047 61,299 40,658

CONTINUED

CONSOLIDATED WATERWORKS DISTRICT NO. 1

FUND NUMBER: 430

NARRATIVE EXPLANATION OF CAPITAL OUTLAY
FOR REQUESTED YEAR 2016

CAPITAL OUTLAY: CAPITAL (Cont.)	AMOUNT	DETAILED DESCRIPTION	Sub-total
Water Treatment Plant Improvements	\$ 605,000	Refurbish WB A Plant Clarifier	\$ 225,000
		Distribution Monitoring Stations -PLC upgrades (5 @ \$5,000 each)	25,000
		Upgrade iFix Software	25,000
		Install Fiberline from EB Plant to EB River Dock	40,000
		WB B Plant -Building Refurbishment	75,000
		WB Plant -Control Room A/C	10,000
		WB Plant -Warehouse Exterior Wall Replacement	20,000
		WB Plant -Replace Fencing around the Yard	15,000
		Analytical & Normal equipment for West Bank	60,000
		Analytical & Normal equipment for East Bank	60,000
		Replace vehicles:	
		Unit# 820 (2009 1/2ton Dodge Dakota Quad Truck with miles)	25,000
		Unit# 821 (2006 Jeep Liberty with miles)	25,000
	\$ 1,846,460	Total proposed 2016 Capital Projects	

SOLID WASTE COLLECTION & DISPOSAL

FUND NUMBER: 450

Description	2014	2015					2016		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
BEGINNING NET ASSETS:									
Invested in Capital Assets, Net of Debt	-	-	-			-		-	
Restricted for Debt Service	-	-	-			-		-	
Restricted for Capital Projects	-	-	-			-		-	
Unrestricted	1,491,614	1,362,089	1,362,089			1,380,424		926,028	
REVENUES:									
Waste Collection & Disposal Fees	3,583,469	3,657,000	3,657,000	1,484,581	2,070,419	3,555,000	-2.79%	3,643,000	2.48%
Recycling Collection Fees	68	75	75	15	35	50	0.00%	75	50.00%
Interest Earnings	471	300	300	54	21	75	-75.00%	90	20.00%
Transfer from General Fund	27,048	59,925	59,925	-	63,800	63,800	6.47%	67,375	5.60%
TOTAL REVENUES	3,611,056	3,717,300	3,717,300	1,484,650	2,134,275	3,618,925		3,710,540	
EXPENDITURES:									
PERSONAL SERVICES	41,537	46,575	46,575	18,994	23,127	42,121	-9.56%	44,440	5.51%
OPERATING SERVICES	3,620,198	3,696,620	3,696,620	1,552,870	2,383,280	3,936,150	6.48%	4,239,535	7.71%
MATERIALS & SUPPLIES	8,704	30,000	30,000	8,649	23,201	31,850	6.17%	32,250	1.26%
OTHER CHARGES	21,263	27,200	27,200	-	25,200	25,200	-7.35%	25,200	0.00%
INTERGOVERNMENTAL	21,438	22,000	22,000	8,956	13,044	22,000	0.00%	22,000	0.00%
TRANSFERS	9,106	16,000	16,000	-	16,000	16,000	0.00%	13,000	-18.75%
TOTAL EXPENDITURES	3,722,246	3,838,395	3,838,395	1,589,469	2,483,852	4,073,321		4,376,425	
EXCESS (DEFICIENCY) OF CURRENT REVENUES OVER EXPENDITURES	(111,190)	(121,095)	(121,095)			(454,396)		(665,885)	
CAPITAL CONTRIBUTIONS	-	-	-			-		-	
CHANGES IN NET ASSETS	(111,190)	(121,095)	(121,095)			(454,396)		(665,885)	
ENDING NET ASSETS:									
Invested in Capital Assets, Net of Debt	-	-	-			-		-	
Restricted for Debt Service	-	-	-			-		-	
Restricted for Capital Projects	-	-	-			-		-	
Unrestricted	1,380,424	1,240,994	1,240,994			926,028		260,143	

SOLID WASTE COLLECTION & DISPOSAL

ACCOUNT NUMBER: 450-420430

Description	2014	2015						2016	
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:									
PERSONAL SERVICES:									
Waste Coll - Salaries	30,384	34,000	34,000	13,834	16,166	30,000	-11.76%	31,000	3.33%
Waste Coll - FICA	104	300	300	1	-	1	-99.67%	-	-100.00%
Waste Coll - Retirement	4,579	4,500	4,500	2,004	2,496	4,500	0.00%	4,000	-11.11%
Waste Coll - Life/Health Insurance	3,370	4,000	4,000	1,732	2,268	4,000	0.00%	5,000	25.00%
Waste Coll - Workers Compensation	176	200	200	72	88	160	-20.00%	200	25.00%
Waste Coll - Unemployment	37	50	50	9	11	20	-60.00%	20	0.00%
Waste Coll - Medicare	433	500	500	197	253	450	-10.00%	500	11.11%
Waste Coll - Disability	109	125	125	53	57	110	-12.00%	120	9.09%
Waste Coll - Deferred Compensation	1,450	2,000	2,000	684	1,316	2,000	0.00%	2,500	25.00%
Waste Coll - Dental Insurance	79	100	100	40	40	80	-20.00%	100	25.00%
Waste Coll - OPEB Contribution	786	800	800	368	432	800	0.00%	1,000	25.00%
Waste Coll - Miscellaneous	30	-	-	-	-	-	0.00%	-	0.00%
TOTAL PERSONAL SERVICES	41,537	46,575	46,575	18,994	23,127	42,121		44,440	
OPERATING SERVICES:									
Waste Coll - Ads, Dues & Subscriptions	2,784	300	300	-	500	500	66.67%	500	0.00%
Waste Coll - Printing & Duplications	4,940	1,500	1,500	110	1,390	1,500	0.00%	1,500	0.00%
Waste Coll - Postage	3,774	1,000	1,000	-	1,000	1,000	0.00%	1,000	0.00%
Waste Coll - Contractual Services	3,582,039	3,659,670	3,659,670	1,538,852	2,361,148	3,900,000	6.57%	4,200,000	7.69%
Waste Coll - Professional Services	225	225	225	-	225	225	0.00%	225	0.00%
Waste Coll - Employee Liability	398	425	425	133	292	425	0.00%	510	20.00%
Waste Coll - General Liability	457	500	500	153	347	500	0.00%	600	20.00%
TOTAL OPERATING SERVICES	3,594,617	3,663,620	3,663,620	1,539,248	2,364,902	3,904,150		4,204,335	
MATERIALS & SUPPLIES:									
Waste Coll - Food & Clothing	5,294	5,000	5,000	6,082	968	7,050	41.00%	7,250	2.84%
Waste Coll - Miscellaneous	1,535	25,000	25,000	2,567	22,233	24,800	-0.80%	25,000	0.81%
Waste Coll - Tool & Equipment	1,875	-	-	-	-	-	0.00%	-	0.00%
TOTAL MATERIALS & SUPPLIES	8,704	30,000	30,000	8,649	23,201	31,850		32,250	
OTHER CHARGES:									
Waste Coll - Training & Travel	1,931	5,000	5,000	-	3,000	3,000	-40.00%	3,000	0.00%
Waste Coll - Official Fees	54	200	200	-	200	200	0.00%	200	0.00%
Waste Coll - Miscellaneous	19,278	22,000	22,000	-	22,000	22,000	0.00%	22,000	0.00%
TOTAL OTHER CHARGES	21,263	27,200	27,200	-	25,200	25,200		25,200	

CONTINUED

SOLID WASTE COLLECTION & DISPOSAL

ACCOUNT NUMBER: 450-420430

Description	2014	2015					2016		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES: (CONT.)									
INTERGOVERNMENTAL:									
Waste Coll - Intergovernmental	21,438	22,000	22,000	8,956	13,044	22,000	0.00%	22,000	0.00%
TOTAL INTERGOVERNMENTAL	21,438	22,000	22,000	8,956	13,044	22,000		22,000	
TRANSFERS:									
Transfer to General Fund - Indirect Cost	9,106	16,000	16,000	-	16,000	16,000	0.00%	13,000	-18.75%
TOTAL TRANSFERS	9,106	16,000	16,000	-	16,000	16,000		13,000	
TOTAL EXPENDITURES	3,696,665	3,805,395	3,805,395	1,575,847	2,465,474	4,041,321		4,341,225	

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

Description	2014		2015				2016		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimate Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
EXPENDITURES:									
OPERATING SERVICES:									
Recycling Coll - Contractual Services	25,581	33,000	33,000	13,622	18,378	32,000	-3.03%	35,200	10.00%
TOTAL OPERATING SERVICES	25,581	33,000	33,000	13,622	18,378	32,000		35,200	
TOTAL EXPENDITURES	25,581	33,000	33,000	13,622	18,378	32,000		35,200	

**2016 ST. CHARLES PARISH ANNUAL BUDGET
SUMMARY OF POSITIONS**

FUND	CODE	DEPARTMENT	2009	2010	2011	2012	2013	2014	2015	2016
			BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
001	- 400110	COUNCIL	13.00	13.00	13.00	12.00	12.00	12.00	13.00	13.00
001	- 400111	COUNCIL DISTRICT 1	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
001	- 400112	COUNCIL DISTRICT 2	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
001	- 400113	COUNCIL DISTRICT 3	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
001	- 400114	COUNCIL DISTRICT 4	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
001	- 400115	COUNCIL DISTRICT 5	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
001	- 400116	COUNCIL DISTRICT 6	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
001	- 400117	COUNCIL DISTRICT 7	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
001	- 400118	COUNCIL DIVISION A	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
001	- 400119	COUNCIL DIVISION B	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
001	- 400140	PUBLIC INFORMATION	3.00	3.00	2.00	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	1.52
001	- 400207	DISTRICT COURT DIVISION D	2.27	2.33	2.33	1.51	1.51	1.52	1.52	1.52
001	- 400208	DISTRICT COURT DIVISION E	2.27	2.33	2.33	1.51	1.51	1.52	1.52	1.52
001	- 400235	DISTRICT ATTORNEY	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00
001	- 400290	WARD COURTS	14.00	14.00	14.00	14.00	14.00	14.00	14.00	14.00
001	- 400310	a) PRESIDENT	5.00	5.00	4.00	5.00	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	7.00
001	- 400510	FINANCE	14.51	12.50	12.50	13.00	13.00	14.00	14.00	14.00
001	- 400530	PURCHASING	8.00	9.00	9.00	9.00	9.00	7.00	6.00	6.00
001	- 400540	PERSONNEL	5.00	5.00	6.00	6.00	5.00	6.00	6.00	6.00
001	- 400545	LEGAL SERVICES	4.00	4.00	5.00	5.00	4.00	4.00	4.00	4.00
001	- 400610	b) PLANNING & ZONING	19.00	19.00	19.00	19.30	19.30	20.30	21.30	17.30
001	- 400611	c) COASTAL ZONE MANAGEMENT	2.00	2.00	2.00	2.00	2.00	2.00	2.00	3.00
001	- 400612	ICC BUILDING CODE	1.00	1.00	1.00	1.00	1.00	3.00	3.00	3.00
001	- 400625	d) INFORMATION TECHNOLOGY	6.00	5.00	6.00	7.20	6.20	7.20	5.00	4.00
001	- 400626	e) GIS	-	-	-	-	-	-	3.20	5.20
001	- 400640	f) GENERAL GOVERNMENT BUILDINGS	20.00	24.00	24.00	24.00	23.00	23.25	24.25	24.00
001	- 400675	g) RISK MANAGEMENT	4.00	3.00	5.00	4.00	5.00	7.00	7.00	4.00

FUND	CODE	DEPARTMENT	2009 BUDGET	2010 BUDGET	2011 BUDGET	2012 BUDGET	2013 BUDGET	2014 BUDGET	2015 BUDGET	2016 BUDGET
001	- 400680	GRANTS ADMINISTRATION	2.00	2.00	2.00	3.00	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	4.00
001	- 410711	EMERGENCY PREPAREDNESS-SUBSIDIARY	2.00	3.00	3.00	3.00	4.00	2.00	3.00	3.00
001	- 410712	h) EMERGENCY PREPAREDNESS-24 HOUR	7.00	6.00	5.00	5.00	5.00	7.00	7.00	8.00
001	- 410800	MOTOR VEHICLE	2.00	2.00	2.00	2.00	1.00	1.00	1.00	1.00
001	- 430160	x) CORONER	5.00	9.00	9.00	9.00	9.00	9.00	9.00	10.00
001	- 430180	ANIMAL CONTROL	6.00	7.00	8.00	10.00	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	1.00
001	- 430231	i) COMMUNITY SERVICES-COMMUNITY ACTION	6.75	9.00	7.80	6.96	7.71	7.61	9.57	7.74
001	- 430232	j) COMMUNITY SERVICES-ENERGY ASSISTANCE	0.35	0.35	0.35	0.35	0.35	0.45	0.42	0.33
001	- 430233	k) COMMUNITY SERVICES-SUMMER FEEDING	17.00	30.00	22.00	18.00	22.00	20.00	18.00	25.00
001	- 430234	COMMUNITY SERVICES-COMM SRV CTRS	-	-	-	2.00	5.00	6.00	8.00	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	0.21
001	- 430248	m) COMMUNITY SERVICES-CSBG PROGRAM ACTIVITIES	1.96	2.00	2.68	1.56	1.80	1.86	1.79	1.72
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	1.00
001	- 450300	n) COMMUNITY CENTER	-	-	-	-	-	5.00	2.00	10.00
001	- 465230	o) ECONOMIC DEVELOPMENT	4.00	4.00	4.00	4.00	4.00	4.00	4.00	3.00
001	- 465235	TOURISM	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
105	- 420270	p) ROAD LIGHTING	1.33	1.66	1.66	1.66	1.00	1.00	1.00	0.67
107	- 465300	WORKFORCE INVESTMENT ACT	24.49	24.50	10.50	11.00	41.00	9.00	9.00	9.00
110	- 400205	CRIMINAL COURT FUND	-	-	-	2.47	2.47	2.44	2.44	2.44
112	- 420210	q) PAVED STREETS	69.00	69.00	71.00	66.00	68.00	67.00	65.00	70.00
112	- 420260	r) DRAINAGE	85.25	89.50	101.50	108.70	111.70	112.70	114.70	123.20
113	- 450100	RECREATION	60.25	66.25	66.25	65.25	65.25	64.00	64.00	64.00
113	- 450112	s) RECREATION SUMMER CAMP	76.00	93.00	79.00	82.00	64.00	64.00	82.00	92.00
114	- 430170	t) MOSQUITO CONTROL	1.34	1.68	1.68	1.68	1.00	1.01	1.01	0.67
116	- 430251	RSVP - FEDERAL	1.20	1.20	0.61	0.55	0.35	0.53	0.53	0.53

FUND	CODE	DEPARTMENT	2009 BUDGET	2010 BUDGET	2011 BUDGET	2012 BUDGET	2013 BUDGET	2014 BUDGET	2015 BUDGET	2016 BUDGET
116	- 430260	RSVP - STATE/OTHER	0.95	0.95	1.00	1.00	1.00	1.00	1.00	1.00
116	- 430270	RSVP - LOCAL	1.85	2.85	3.39	4.45	3.65	3.47	2.47	2.47
401	- 420451	WASTEWATER-ADMINISTRATION	6.25	5.00	6.00	7.00	7.00	5.00	6.00	5.00
401	- 420452	u) WASTEWATER-COLLECTION & MAINTENANCE	30.00	31.00	31.00	30.00	30.00	33.00	33.00	34.00
401	- 420453	WASTEWATER-TREATMENT	18.00	17.00	18.00	18.00	19.00	19.00	18.00	18.00
430	- 420541	v) WATERWORKS - ADMINISTRATION	5.25	6.25	4.25	5.55	5.55	6.55	5.55	4.30
430	- 420542	WATERWORKS -BILLING & COLLECTING	8.00	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	7.16
430	- 420544	WATERWORKS - DISTRIBUTION	22.00	22.00	22.49	22.49	22.16	16.16	16.16	16.16
430	- 420545	WATERWORKS -PLANT	18.00	17.00	18.02	19.02	18.68	18.68	18.68	18.68
450	- 420430	w) SOLID WASTE	1.33	1.66	1.66	1.66	1.00	0.99	0.99	0.66
		TOTAL	648.00	708.00	681.00	690.00	709.00	681.00	700.00	730.00

- a) Moved Chief Operating Officer (100%) previously allocated to other departments, removed Temporary Clerical and added Assistant-Temporary administrative position
- b) Two Community Outreach Specialist/Temporary removed, one Summer Temporary position eliminated, one Code Enforcement Inspector budgeted and unfilled removed, one Development Review Planner upgraded to Senior Planner and Planner I hired during 2015 in place of Development Review Planner budgeted position.
- c) One Planning Administrator added during 2015 and Clerk I position replaced by Flood Plain/CSR Specialist
- d) One Desktop Support Specialist budgeted and unfilled in 2015 is eliminated..
- e) Added one GIS/GPS Field Operator and one Clerk I.
- f) Removed Two Custodians, added One Groundskeeper, added One Maintenance Supervisor, removed Chief Operating Officer (25) and changed Clerk I to Administrative Aide I.
- g) Removed two Summer Temporary positions and Administrative Assistant position.
- h) One additional Emergency Coordinator hired during 2015.
- i) Adjusted the allocation of Community Services department employees salary charged to this department due to changes in grant funding for this department and removed two Summer Temporary positions.
- j) Adjusted the allocation of Community Services department employees salary charged to this department due to changes in grant funding for this department.
- k) In 2016, budgeted the number of positions actually hired to operate program in 2015, which was seven more positions.
- 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) Removed two Temporary positions to setup events and added ten Temporary Concession Workers for 2016.



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

	2005	2006	2007	2008
Governmental activities				
Net Investment in Capital Assets	\$ 73,264,359	\$ 88,518,346	\$ 97,956,951	\$ 99,123,500
Restricted for:	8,994,356	8,164,263	7,840,421	7,872,433
Maintenance/Operations	-	-	-	-
Debt Service	-	-	-	-
Capital Projects	-	-	-	-
Road Lighting	-	-	-	-
Other Programs	-	-	-	-
Unrestricted	42,608,063	54,768,676	64,562,997	77,137,128
Total governmental activities net position	\$ 124,866,778	\$ 151,451,285	\$ 170,360,369	\$ 184,133,061
Business-type activities				
Net Investment in Capital Assets	\$ 95,294,688	\$ 97,596,993	\$ 99,051,543	\$ 94,825,477
Restricted for:	5,597,147	7,417,357	7,130,258	8,137,231
Debt Service	-	-	-	-
Capital Projects	-	-	-	-
Unrestricted	2,933,159	4,759,642	8,675,669	10,892,319
Total business-type activities net position	\$ 103,824,994	\$ 109,773,992	\$ 114,857,470	\$ 113,855,027
Primary government				
Net Investment in Capital Assets	\$ 168,559,047	\$ 186,115,339	\$ 197,008,494	\$ 193,948,977
Restricted	14,591,503	15,581,620	14,970,679	16,009,664
Maintenance/Operations	-	-	-	-
Debt Service	-	-	-	-
Capital Projects	-	-	-	-
Road Lighting	-	-	-	-
Other Programs	-	-	-	-
Unrestricted	45,541,222	59,528,318	73,238,666	88,029,447
Total primary government net position	\$ 228,691,772	\$ 261,225,277	\$ 285,217,839	\$ 297,988,088

Source: Audited Comprehensive Annual Financial Report.

Exhibit D-1

	2009	2010	2011	2012	2013	2014
\$	103,427,078	\$ 120,409,754	\$ 140,450,577	\$ 159,338,478	\$ 175,989,169	\$ 181,967,376
	10,301,562	10,381,950	33,691,897			
	-	-	-	31,584,479	32,432,876	25,773,560
	-	-	-	4,591,657	4,474,558	4,848,261
	-	-	-	1,884,367	2,573,931	1,280,366
	-	-	-	-	984,893	-
	-	-	-	3,263,986	2,638,212	11,752,537
	64,931,061	61,097,588	35,099,858	33,236,679	32,336,391	37,035,528
\$	178,659,700	\$ 191,889,292	\$ 209,242,332	\$ 233,899,646	\$ 251,430,030	\$ 262,657,628
\$	96,566,346	\$ 102,256,875	\$ 102,829,417	\$ 102,711,267	\$ 103,607,176	\$ 102,800,061
	8,954,936	9,447,895	10,437,856			
	-	-	-	2,857,321	2,857,886	2,865,761
	-	-	-	7,864,064	6,366,278	6,365,219
	17,914,946	8,944,554	6,016,479	3,379,723	777,476	(425,415)
\$	123,436,228	\$ 120,649,324	\$ 119,283,752	\$ 116,812,375	\$ 113,608,816	\$ 111,605,626
\$	199,993,424	\$ 222,666,629	\$ 243,279,994	\$ 262,049,745	\$ 279,596,345	\$ 284,767,437
	19,256,498	19,829,845	44,129,753			
	-	-	-	31,584,479	32,432,876	25,773,560
	-	-	-	7,448,978	7,332,444	7,714,022
	-	-	-	9,748,431	8,940,209	7,645,585
	-	-	-	-	984,893	-
	-	-	-	-	2,638,212	11,752,537
	82,846,007	70,042,142	41,116,337	36,616,402	33,113,867	36,610,113
\$	302,095,929	\$ 312,538,616	\$ 328,526,084	\$ 347,448,035	\$ 365,038,846	\$ 374,263,254

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

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Expenses										
Governmental activities:										
General government	\$ 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	\$ 18,278,012
Public safety	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	8,821,956
Public works	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	25,818,325
Health and welfare	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	5,791,088
Culture and recreation	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	4,509,617
Economic development and assistance	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	1,763,281
Interest & other charges on long-term debt	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	450,422
Total governmental activities expenses	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	65,432,701
Business-type activities:										
Waterworks utility system	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	12,003,522
Wastewater utility system	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	11,543,076
Solid waste collection and disposal	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	3,713,140
Total business-type activities expenses	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	27,259,738
Total primary government expenses	\$ 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	\$ 92,692,439
Program Revenues										
Governmental activities:										
Charges for services:										
General government	\$ 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	\$ 3,529,181
Public works	16,795	5,088	12,946	8,605	11,341	34,984	48,876	20,896	96,187	102,722
Culture and recreation	50,622	62,060	66,270	82,189	107,877	138,657	199,330	244,226	197,403	248,514
Operating grants and contributions	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	7,292,062
Capital grants and contributions	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	7,103,224
Total governmental activities program revenues	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	18,275,703
Business-type activities:										
Charges for services:										
Waterworks utility system	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	11,174,372
Wastewater utility system	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	8,815,790
Solid waste collection and disposal	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	3,583,537
Operating grants and contributions	296,671	-	2,543,557	980,396	143,186	89,784	248,643	227,161	348,468	79,394
Capital grants and contributions	1,437,791	4,400,226	3,120,601	558,703	40,125	14,111	258,951	283,430	48,464	1,248,414
Total business-type activities program revenues	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	24,901,507
Total primary government program revenues	\$ 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	\$ 43,177,210
Net (expenses)/revenue										
Governmental activities	\$ (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)	\$ (47,156,998)
Business-type activities	(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)	(2,358,231)
Total primary government net expenses	\$ (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)	\$ (49,515,229)

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
General Revenues & Other Changes in Net Position										
Governmental activities:										
Taxes										
Ad valorem taxes	\$ 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	\$ 25,644,015
Sales taxes	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	29,753,818
Alcoholic beverage tax	61,352	62,072	54,518	53,028	52,382	50,737	45,892	50,889	48,168	46,431
Airport expansion agreement	190,432	178,166	165,256	144,877	-	-	-	1,381,602	296,893	974,547
Cable TV franchise tax	393,388	549,090	615,232	633,810	638,467	666,451	695,297	732,974	767,343	823,155
Investment earnings	1,591,960	3,061,811	3,865,138	2,678,483	975,318	534,967	401,819	313,348	253,115	268,392
Additions to Claims & Judgments	-	-	-	(1,109,227)	-	-	-	-	-	-
Implementation of GASB 45	-	-	-	(2,103,010)	-	-	-	-	-	-
Miscellaneous	2,658,353	217,386	676,300	661,709	195,205	600,259	1,708,946	943,482	1,153,292	1,200,372
Gain (loss) on disposal of capital assets	1,587,045	(567,093)	-	143,598	-	-	-	-	-	-
Transfer (to) from other funds	(880,000)	(950,000)	(4,100)	(84,955)	(11,708,386)	120,733	(191,553)	(213,836)	(812,124)	(326,134)
Total governmental activities	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	58,384,596
Business-type activities:										
Taxes										
Ad valorem taxes	-	11	445	12	-	-	-	-	-	15
Investment earnings	202,878	448,438	1,533,868	879,447	439,830	54,906	46,625	37,265	27,318	32,798
Miscellaneous	-	-	-	-	-	248,164	11,184	908	(21,019)	(3,906)
Gain (loss) on disposal of capital assets	-	-	-	-	-	-	-	-	-	-
Transfer (to) from other funds	880,000	950,000	4,100	84,955	11,708,386	(120,733)	191,553	213,836	812,124	326,134
Total business-type activities	1,082,878	1,398,449	1,538,413	964,414	12,148,216	182,337	249,362	252,009	818,423	355,041
Total primary government	\$ 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	\$ 58,739,637
Change in Net Position										
Governmental activities	\$ 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	\$ 11,227,598
Business-type activities	(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)	(2,003,190)
Total primary government	\$ 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	\$ 9,224,408

Source: Audited Comprehensive Annual Financial Report.

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

	2005	2006	2007	2008
General Fund				
Reserved	\$ 43,824	\$ 175,141	\$ 234,239	\$ 81,050
Unreserved, reported in:				
General Fund	22,074,709	28,178,035	34,373,118	41,750,290
Designated for Insurance	-	-	1,373,577	1,436,279
Nonspendable	-	-	-	-
Restricted	-	-	-	-
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned	-	-	-	-
Total General Fund	<u>\$ 22,118,533</u>	<u>\$ 28,353,176</u>	<u>\$ 35,980,934</u>	<u>\$ 43,267,619</u>
All other governmental funds				
Reserved	\$ 8,994,726	\$ 7,078,607	\$ 6,230,000	\$ 6,759,906
Unreserved, reported in:				
Special revenue funds	18,537,294	25,761,273	30,797,386	36,346,746
Capital projects funds	2,546,540	2,279,133	1,744,101	1,850,417
Nonspendable	-	-	-	-
Restricted	-	-	-	-
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned	-	-	-	-
Total all other governmental funds	<u>\$ 30,078,560</u>	<u>\$ 35,119,013</u>	<u>\$ 38,771,487</u>	<u>\$ 44,957,069</u>

Source: Audited Comprehensive Annual Financial Report.

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

Exhibit D-3

2009	2010	2011	2012	2013	2014
\$ 291,322	\$ 303,998	\$ -	\$ -	\$ -	\$ -
33,822,823	35,816,102	-	-	-	-
1,374,700	1,264,575	-	-	-	-
-	-	417,043	202,327	556,807	442,910
-	-	3,055,030	260,178	373,827	53,538
-	-	15,012,261	12,052,002	11,017,325	13,940,018
-	-	16,880,927	23,845,305	21,550,766	21,019,738
-	-	4,758,040	6,466,751	8,052,321	9,420,036
<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>	<u>\$ 44,876,240</u>
\$ 10,302,990	\$ 5,664,793	\$ -	\$ -	\$ -	\$ -
34,379,718	34,330,891	-	-	-	-
1,862,172	2,396,037	-	-	-	-
-	-	91,749	67,546	3,328	26,816
-	-	30,636,867	41,064,311	42,730,643	43,601,186
-	-	9,006,227	5,160,704	5,443,989	6,130,265
-	-	304,264	36,007	35,742	54,134
-	-	(23,846)	(7,669)	(1,476)	(2,002)
<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>	<u>\$ 49,810,399</u>

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

	2005	2006	2007	2008
Revenues				
Taxes:				
Ad valorem taxes	\$ 17,619,869	\$ 17,789,328	\$ 19,003,307	\$ 20,524,233
Sales taxes	24,489,895	28,935,942	29,571,279	32,221,461
Other taxes	645,172	789,328	835,006	831,715
Licenses and permits	839,675	1,242,174	888,645	1,057,834
Intergovernmental revenues	16,953,679	8,650,916	5,630,392	10,429,886
Fees, charges, and commissions	1,373,984	1,461,908	1,947,317	1,646,809
Fines and forfeitures	728,169	835,566	990,057	1,150,017
Investment earnings	1,591,960	3,061,811	3,865,138	2,678,484
Miscellaneous	2,658,353	217,386	676,300	800,780
Total revenues	<u>66,900,756</u>	<u>62,984,359</u>	<u>63,407,441</u>	<u>71,341,219</u>
Expenditures				
Current:				
General government	9,124,143	9,878,954	11,083,755	11,878,304
Public safety	13,732,493	7,006,258	6,458,952	11,923,099
Public works	10,882,350	12,101,696	13,011,540	12,581,356
Health and welfare	3,714,756	3,536,016	4,102,703	4,311,443
Culture and recreation	2,256,210	2,237,601	2,442,864	2,826,658
Economic development & assistance	3,813,076	4,142,637	2,712,710	2,900,060
Debt service:				
Principal	3,975,000	4,905,000	4,765,000	4,990,000
Interest and other charges	2,311,855	1,935,264	1,753,490	1,596,006
Capital outlay	3,569,569	6,455,670	8,036,457	4,972,114
Total expenditures	<u>53,379,452</u>	<u>52,199,096</u>	<u>54,367,471</u>	<u>57,979,040</u>
Excess (deficiency) of revenues over expenditures	13,521,304	10,785,263	9,039,970	13,362,179
Other financing sources (uses)				
Transfer in	1,819,393	992,998	735,729	687,339
Transfer out	(2,699,393)	(1,942,998)	(739,829)	(781,478)
Insurance Recoveries	-	1,439,833	-	4,527
Issuance of Debt	-	-	920,000	-
Bond proceeds	7,170,000	-	-	-
Premium (discount) on debt issued	53,018	-	-	-
Payment to refunded bond escrow agent	(9,747,055)	-	-	-
Proceeds from sale of assets	-	-	-	-
Compensation for Loss/Damaged Assets	-	-	-	-
Total other financing sources (uses)	<u>(3,404,037)</u>	<u>489,833</u>	<u>915,900</u>	<u>(89,612)</u>
Net change in fund balance	<u>\$ 10,117,267</u>	<u>\$ 11,275,096</u>	<u>\$ 9,955,870</u>	<u>\$ 13,272,567</u>
Debt service as a percentage of noncapital expenditures	12.6%	15.0%	14.1%	12.4%

Source: Audited Comprehensive Annual Financial Report.

Exhibit D-4

	2009	2010	2011	2012	2013	2014
\$	21,457,700	\$ 22,835,369	\$ 22,137,484	\$ 23,765,758	\$ 24,732,161	\$ 25,644,015
	32,710,536	28,288,787	34,268,437	41,172,766	35,144,273	29,753,818
	690,849	717,188	741,189	2,165,465	1,112,404	1,844,133
	1,224,314	1,161,535	1,220,781	1,229,153	1,286,150	1,371,735
	12,309,883	16,380,460	20,431,627	22,541,402	16,868,809	13,477,594
	1,588,923	806,151	784,418	864,930	963,540	1,108,940
	930,971	1,079,217	1,169,961	1,244,536	1,207,340	1,399,742
	975,318	534,967	401,819	313,348	253,115	268,392
	195,205	505,998	1,708,592	758,428	1,053,021	1,200,372
	<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>	<u>76,068,741</u>
	12,728,576	13,398,419	13,457,653	14,222,928	17,400,460	14,928,041
	8,213,440	7,212,336	9,504,072	13,524,991	8,193,492	8,482,639
	14,010,111	14,964,380	18,895,378	16,780,029	16,865,324	17,400,804
	4,961,591	5,133,224	5,874,174	5,511,268	5,630,673	5,655,824
	3,471,293	3,814,620	3,224,064	3,337,795	3,445,311	3,378,130
	3,236,146	2,701,925	1,878,426	1,918,806	2,354,966	1,742,071
	5,060,000	5,280,000	2,430,000	2,530,000	3,010,000	2,625,000
	1,500,361	1,303,810	1,098,587	971,725	778,560	482,777
	13,384,662	20,973,281	25,948,589	26,320,572	23,614,364	16,125,429
	<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>	<u>70,820,715</u>
	5,517,519	(2,472,323)	553,365	8,937,672	1,327,663	5,248,026
	627,029	4,049,795	3,014,402	3,828,016	1,562,748	2,341,782
	(12,335,512)	(3,929,062)	(3,205,955)	(4,041,852)	(2,374,872)	(2,667,916)
	-	-	-	-	-	-
	-	-	-	-	2,620,000	-
	-	-	-	12,500,000	-	-
	-	-	-	-	-	-
	-	-	-	(12,400,000)	(2,620,000)	-
	-	91,457	-	181,853	100,060	56
	-	2,804	354	3,211	211	1,419
	<u>(11,708,483)</u>	<u>214,994</u>	<u>(191,199)</u>	<u>71,228</u>	<u>(711,853)</u>	<u>(324,659)</u>
\$	<u>(6,190,964)</u>	<u>(2,257,329)</u>	<u>362,166</u>	<u>9,008,900</u>	<u>615,810</u>	<u>4,923,367</u>
	12.3%	12.2%	6.3%	6.0%	6.6%	5.7%

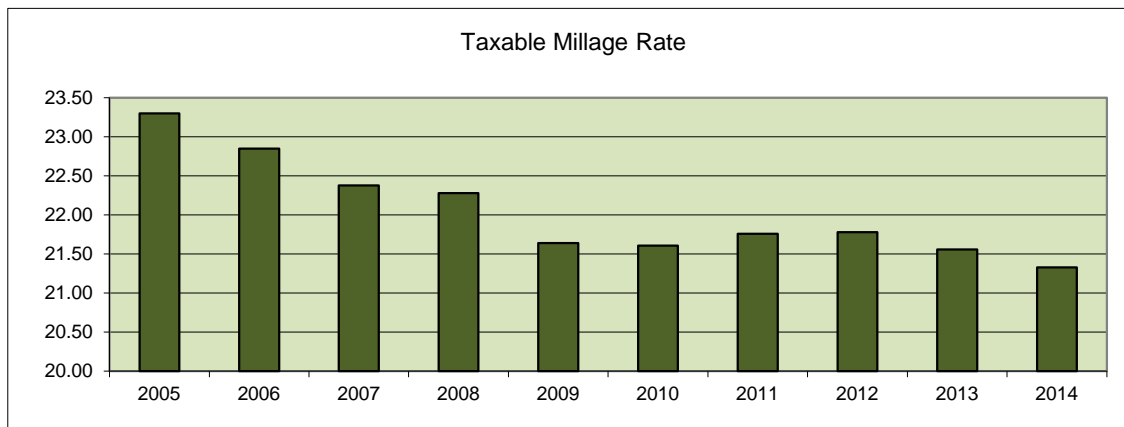
Parish of St. Charles
Assessed Value and Estimated Actual Value of Taxable Property
Last Ten Years
(Unaudited)

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					
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%
2014	234,853,294	835,518,833	231,762,020	98,376,651	1,203,757,496	21.33	12,037,574,960	0.11%

Source: St. Charles Parish Tax Collector, 2013 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.

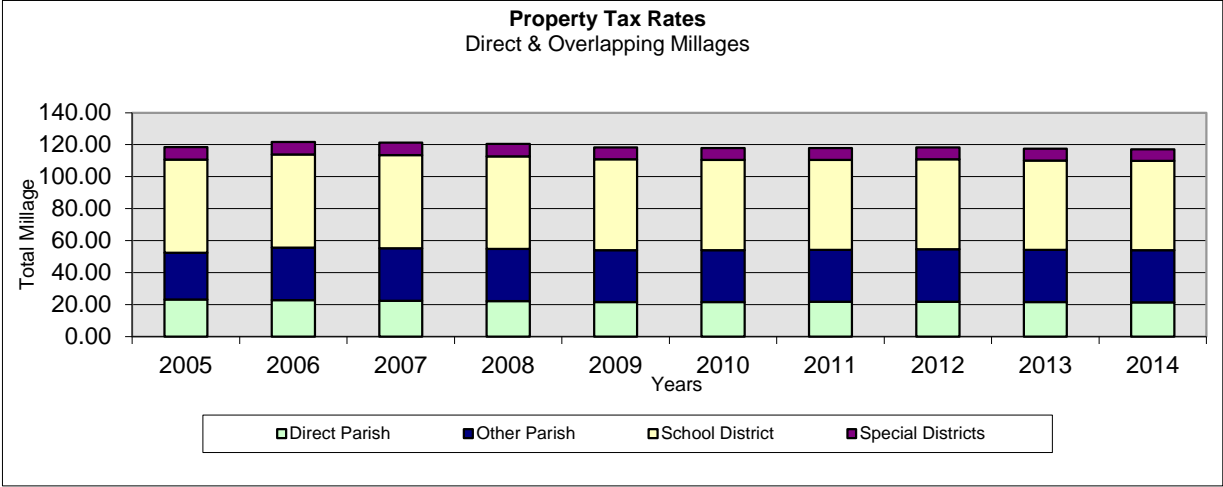


**Parish of St. Charles
Property Tax Rates
Direct and Overlapping Governments
Last Ten Years
(Unaudited)**

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			
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	
2014	18.73	2.60	21.33	29.56	3.16	32.72	49.90	5.86	55.76	7.35	117.16	

Source: St. Charles Parish Tax Collector, 2013 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	2014		2005	
		Taxable Assessed Value	Percentage of Total Taxable Assessed Value	Taxable Assessed Value	Percentage of Total Taxable Assessed Value
Entergy Louisiana, Inc.	Public Utility	\$ 179,857,710	14.9%	\$ 194,276,350	25.5%
Union Carbide Corporation	Chemical Plant	137,781,828	11.4%	70,474,641	9.3%
Motiva Enterprises, LLC	Oil Refinery	98,016,664	8.1%	84,569,593	11.1%
Valero Refining Corporation	Oil Refinery	63,949,945	5.3%	36,984,887	4.9%
Shell Oil Company	Oil Refinery	59,154,040	4.9%	37,984,850 **	5.0%
Monsanto	Chemical Plant	49,489,535	4.1%	23,497,595	3.1%
Valero Refining - New Orleans	Oil Refinery	45,482,550	3.8%	-	0.0%
Motiva Enterprises, LLC	Chemical Plant	29,456,925	2.4%	7,709,287	1.0%
Occidental Chemical Corp	Chemical Plant	22,855,470	1.9%	12,116,176	1.6%
Occidental Chemical	Chemical Plant	18,200,951	1.5%	-	0.0%
		\$ 704,245,618	58.5%	\$ 467,613,379	61.5%

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

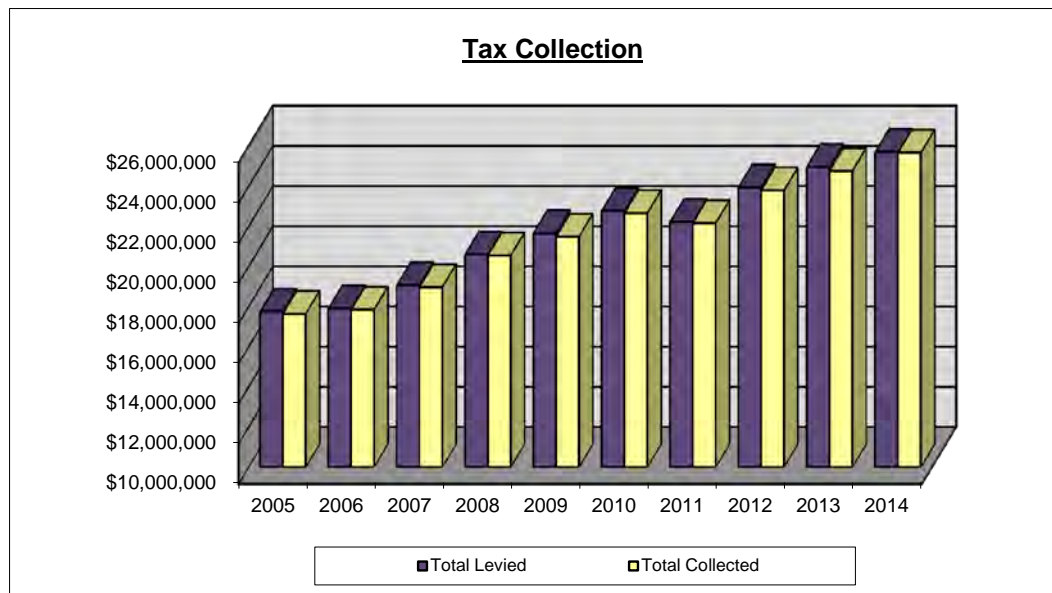
* Shell changed its name to Motiva

** 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
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
2014	25,673,066	25,627,207	99.8	16,823	25,644,030	99.9

Source: St. Charles Parish Tax Collector.



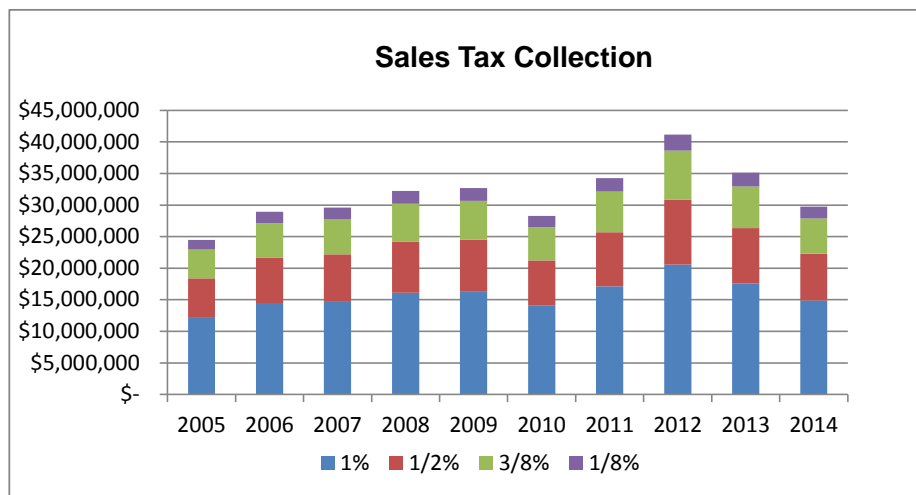
**Parish of St. Charles
Sales Tax Collections
Last Ten Years
(Unaudited)**

Year	1% Road and Drainage Maintenance	1/2% General Parish	3/8% General Parish	1/8% Fire Protection	Total Sales Tax
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
2014	14,876,897	7,438,460	5,578,843	1,859,618	29,753,818

The following is a summary by area of sales and use taxes being levied within the Parish of St. Charles as of December 31, 2014.

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

Source: St. Charles Parish School Board - Remittance Sheet





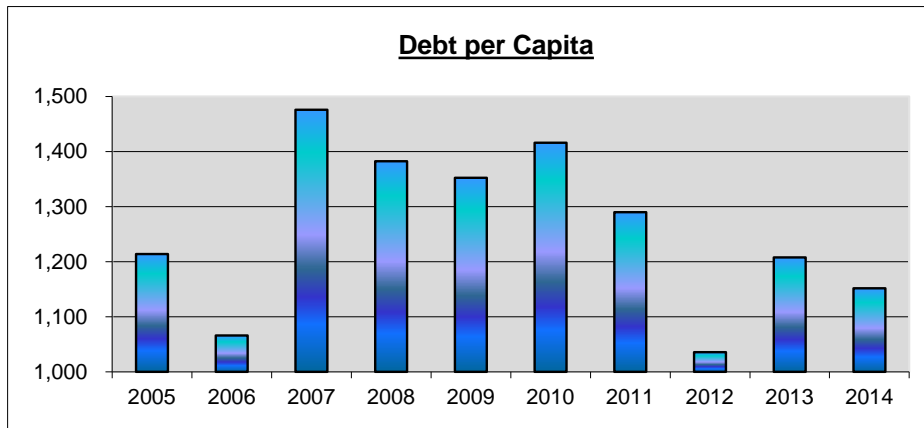
Parish of St. Charles
Ratio of Outstanding Debt by Type
Last Ten Years
(Unaudited)

<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>
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	-	-
2014	12,500,000	3,150,000	-	-

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
\$ 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	3.06%	1,208
30,165,219	-	-	60,600,644	*	1,152



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

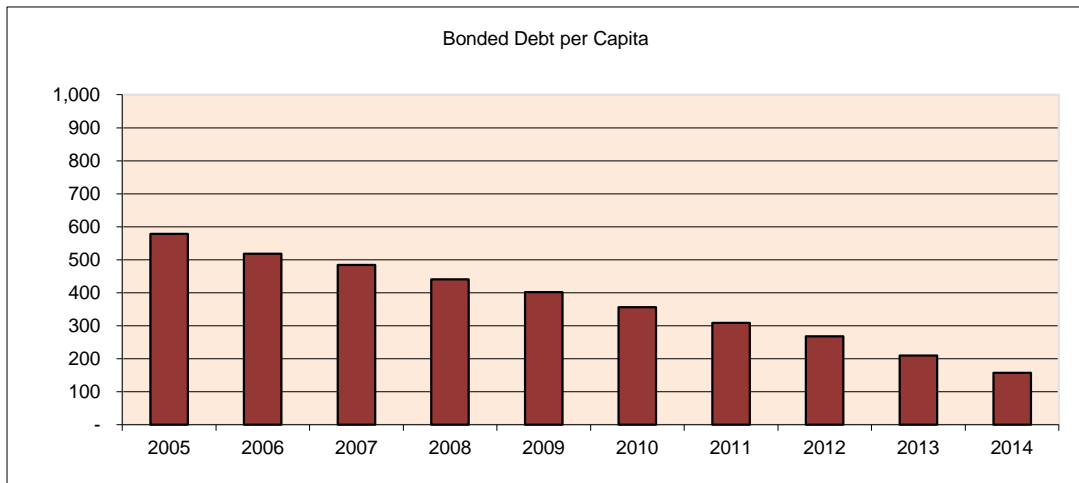
Year	General Obligation Bonds	Less: Amount Available In Debt Service Fund	Total	Percentage of Estimated Actual Value of Property ¹	Debt per Capita ²
2005	\$ 32,620,000	\$ 2,935,282	\$ 29,684,718	0.39%	578
2006	30,245,000	2,953,023	27,291,977	0.35%	519
2007	28,100,000	3,016,864	25,083,136	0.29%	485
2008	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
2014	12,500,000	4,192,878	8,307,122	0.07%	158

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, 2014
(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			
2012 Sewer Refunding	\$ 12,500,000	100%	\$ 12,500,000
2007 Public Improvement Sales Tax Series	750,000	100%	750,000
2013 Public Improvement Sales Tax Series	<u>2,400,000</u>	100%	<u>2,400,000</u>
Total Direct debt	<u>\$ 15,650,000</u>		<u>\$ 15,650,000</u>
Overlapping:			
St. Charles Parish School Board ²	<u>\$ 57,210,000</u>	100%	<u>\$ 57,210,000</u>
Total Overlapping debt	<u>\$ 57,210,000</u>		<u>\$ 57,210,000</u>
Total Direct and Overlapping debt	<u>\$ 72,860,000</u>		<u>\$ 72,860,000</u>
		2014 Population	52,617
		Per Capita	\$ 1,385

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>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>
Debt Limit *	\$ 84,807,572	\$ 87,263,809	\$ 94,263,931	\$ 101,786,349
Total net debt applicable to limit **	<u>32,620,000</u>	<u>30,245,000</u>	<u>28,100,000</u>	<u>25,860,000</u>
Legal Debt Margin	<u>\$ 52,187,572</u>	<u>\$ 57,018,809</u>	<u>\$ 66,163,931</u>	<u>\$ 75,926,349</u>
Total net debt applicable to the limit as a percentage of debt limit	38.46%	34.66%	29.81%	25.41%

Source: Long-term debt note disclosure, Audited Comprehensive Annual Financial Reports. See Note 11.
St. Charles Parish Tax Collector, 2013 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>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
\$ 109,671,372	\$ 115,133,441	\$ 111,889,756	\$ 119,742,720	\$ 125,593,253	\$ 130,213,415
<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>12,500,000</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>	<u>\$ 117,713,415</u>
21.58%	18.57%	17.22%	14.33%	11.84%	9.60%

Legal Debt Margin Calculation for Year 2014

Assessed value	\$ 1,203,757,496
Add back: homestead exemption	<u>98,376,651</u>
Total assessed value	\$ 1,302,134,147
Debt limit (10% of total assessed value)	130,213,415
Debt applicable to limit:	
General obligation bonds	12,500,000
Less: Amount set aside for repayment of general obligation bonds	<u>-</u>
Total net debt applicable to limit	<u>12,500,000</u>
Legal Debt Margin	<u>\$ 117,713,415</u>

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

Years	Gross Revenue ¹	Direct Operating Expenses ²	Net Revenue Available for Debt Service	Debt Service Requirements			Coverage
				Principal	Interest	Total	
Waterworks Utility System Fund							
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
2014	11,289,258	8,254,939	3,034,319	855,000	1,244,538	2,099,538	1.45
Wastewater Utility System Fund							
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
2014	10,417,005	7,906,373	2,510,632	708,000	23,895	731,895	3.43

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)**

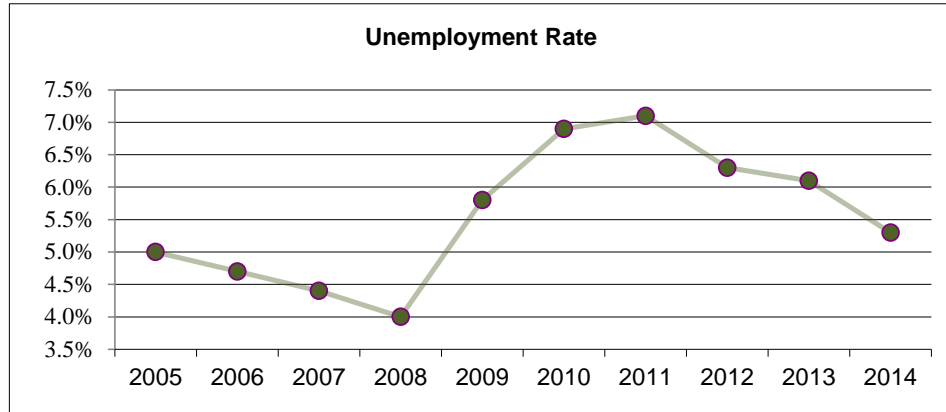
Year	Population ²	Personal Income ² (thousands of dollars)	Per Capita Personal Income ²	Median Age	School Enrollment ¹	Unemployment Rate
2005	49,555	\$ 1,531,585	\$ 30,907	35.9	9,797	5.0%
2006	50,116	1,700,824	33,938	36.2	9,761	4.7%
2007	51,759	1,809,878	34,967	36.3	9,719	4.4%
2008	51,946	1,879,133	36,404	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	2,081,648	39,562	37.2	9,805	6.1%
2014	52,617	*	*	*	9,727	5.3%

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>2014</u>			<u>2005</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	1,641	1	6.48%	1,671	1	7.04%
Motiva/Shell Chemical	1,124	2	4.44%	653	3	2.75%
Dow St. Charles Operations	997	3	3.94%	1,082	2	4.56%
Entergy	650	4	2.57%	624	5	3
Monsanto	620	5	2.45%	830	4	3.50%
Valero St. Charles	567	6	2.24%	554	6	-
St. Charles Parish Council	566	7	2.23%	455	7	1.92%
St. Charles Hospital	497	8	1.96%	362	8	1.53%
St. Charles Sheriff's Office	430	9	1.70%	244	9	1.03%
Walmart	310	10	1.22%	-	-	-
Occidental Chemical	285	11	1.13%	217	10	0.91%
Randa Corporation	259	12	1.02%	-	-	-
Winn Dixie	253	13	1.00%	133	11	0.56%
International Matex Tank Terminals	168	14	0.66%	-	-	-
	<u>8,367</u>		<u>33.03%</u>	<u>6,825</u>		<u>26.42%</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									
	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
GENERAL FUND										
Animal Control	5.00	5.00	5.00	5.00	5.00	6.00	6.00	8.00	8.00	8.00
Coastal Zone Management	1.00	1.00	2.00	1.00	2.00	2.00	2.00	2.00	2.00	2.00
Community Action	4.21	4.60	4.53	4.50	5.75	5.75	5.80	6.96	7.71	7.61
Community Serv. Block Grant	3.43	3.04	3.11	3.14	2.90	2.90	2.85	1.69	1.94	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	5.00	5.00	5.00	2.00	2.00	3.00	3.00	3.00
Council and Administration	19.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00	19.00
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	4.53	4.53	4.56
Economic Development	4.00	4.00	4.00	4.00	3.00	3.00	3.00	3.00	3.00	3.00
Emergency Preparedness	9.00	9.00	9.00	9.00	10.00	10.00	9.00	9.00	9.00	10.00
Energy Assistance	0.36	0.36	0.36	0.36	0.35	0.35	0.35	0.35	0.35	0.45
Finance	13.00	13.00	13.50	12.51	12.51	12.50	12.50	13.00	13.00	13.00
General Government Buildings	16.00	17.00	15.00	16.00	17.00	17.00	17.00	18.00	19.00	21.25
Grants Administration	1.00	1.00	1.00	1.00	2.00	2.00	2.00	3.00	3.00	3.00
Home Program	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
ICC Building Code	-	-	-	1.00	1.00	1.00	1.00	1.00	1.00	3.00
Information Technology	4.00	4.00	4.00	4.00	5.00	5.00	4.00	4.20	4.20	5.20
Legal Services	2.00	2.00	2.00	2.00	3.00	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	4.00	5.00	5.00	4.00	5.00	5.00	5.00	4.00	5.00
Planning and Zoning	15.00	14.00	17.00	17.00	15.00	17.00	17.00	17.30	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	8.00	8.00	8.00	8.00	8.00	7.00
Registrar of Voters	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Risk Management	1.00	1.00	1.00	1.00	2.00	2.00	2.00	2.00	3.00	4.00
Weed Control	1.00	1.00	-	-	-	-	-	-	-	-
TOTAL GENERAL FUND	155.00	155.00	158.50	158.51	163.51	164.50	162.50	166.03	168.03	174.31
SPECIAL REVENUE FUNDS										
Criminal Court Fund	-	-	-	-	-	-	-	2.47	2.47	2.44
Mosquito Control	0.66	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.01
Parks and Recreation	29.00	31.00	30.00	30.00	38.25	38.25	40.25	40.25	40.25	33.00
RSVP - Federal	1.13	1.08	0.90	0.90	1.20	1.20	0.60	0.55	0.35	0.53
RSVP - Local	1.49	1.54	1.50	1.50	1.85	1.85	2.40	2.45	1.65	1.47
RSVP - Nonfederal	0.38	0.38	0.60	0.60	0.95	0.95	1.00	1.00	1.00	1.00
Road and Drainage	152.50	130.00	136.00	139.50	152.25	158.50	168.50	167.70	172.70	174.70
Road Lighting	0.67	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Workforce Investment Act	27.50	27.50	27.50	27.49	24.49	24.50	10.50	11.00	9.00	9.00
TOTAL SPECIAL FUNDS	213.33	193.50	198.50	201.99	220.99	227.25	225.25	227.42	229.42	224.15
ENTERPRISE FUNDS										
Wastewater Utility System	52.00	51.50	52.00	53.50	54.25	53.00	53.00	53.00	54.00	53.00
Waterworks Utility System	51.00	50.00	53.00	52.00	53.25	53.25	54.25	56.55	55.55	55.55
Solid Waste	0.67	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.99
TOTAL ENTERPRISE FUNDS	103.00	101.50	105.00	105.50	107.50	106.25	107.25	109.55	109.55	109.54
TOTAL ALL FUNDS	471.33	450.00	462.00	466.00	492.00	498.00	495.00	503.00	507.00	508.00

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 Nine Years
(Unaudited)

Function / Program	2006	2007	2008	2009	2010	2011	2012	2013	2014
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	26,457
Number of building permits issued	1,231	532	592	472	386	483	510	510	466
Number of purchase orders issued	8,797	8,832	9,513	9,831	9,528	9,257	9,683	10,005	9,393
Public Works									
Number of work orders issued	2,559	2,642	4,825	7,850	6,251	5,387	7,491	8,624	7,928
Number of street lights	73,075	73,345	73,348	78,984	84,534	94,587	123,233	132,877	140,446
Miles of Roads Maintained ¹	197.36	209.87	210.50	212.74	212.90	212.90	225.84	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	7,471
Number of Members in Workforce Investment Act	2,856	2,925	160	92	1,916	2,793	2,774	2,180	2,555
Number of Graduates in Workforce Investment Act	33	63	59	61	66	49	93	75	54
Number of Retired Senior Volunteers	885	834	883	899	827	700	690	646	654
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	1,416
Basketball -youth & adults	1,712	1,495	1,501	1,736	1,593	1,522	1,591	1,338	1,344
Cheerleading -youth	285	285	310	280	225	215	200	150	135
Football -youth & adults	786	872	956	820	836	782	764	791	654
Senior/Special Olympics	815	1,009	1,009	1,009	1,140	1,152	1,125	1,103	1,103
Softball -youth & adults	1,021	1,058	1,267	1,232	1,290	1,299	1,300	1,210	975
Soccer -youth	1,100	1,050	1,150	1,000	850	800	900	900	900
Track -youth	120	125	119	75	65	60	50	45	45
Volleyball - adults	*	*	100	220	287	218	288	282	274
Number of Summer/Swamp camp participants	119	150	352	459	445	468	464	437	689
Business-type Activities:									
Waterworks									
Number of metered customers	19,804	20,354	20,445	20,515	20,718	20,791	20,916	21,028	21,173
Water Consumption (million gallons per year)	2,541	2,541	2,333	2,373	2,388	2,464	2,209	2,174	2,245
Number of work orders issued	16,042	15,488	17,083	16,552	17,806	17,895	18,910	20,050	20,298
Wastewater									
Number of metered customers	17,369	17,707	17,824	17,887	18,056	18,080	18,152	18,198	18,314
Sewerage treatment (million gallons per year)	2,373	1,382	1,363	1,412	1,378	1,418	1,340	1,310	1,279
Number of work orders issued	3,741	3,008	3,055	2,784	2,400	2,833	3,434	2,876	1,804
Solid Waste Collection									
Waste collected (tons per year)	35,796	36,495	37,860	33,701	33,403	31,572	31,503	29,997	29,314
Residencies receiving services	17,395	17,326	17,340	17,427	18,070	18,187	18,132	18,390	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	265,522
Number of registered borrowers	29,592	31,971	34,461	36,886	39,247	41,533	30,700	32,542	33,875
Number of items circulated	283,327	245,343	283,221	234,510	239,081	234,092	220,346	226,554	237,571

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	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Primary Government:										
Governmental Activities:										
Public Safety										
Fire Stations	*	22	22	22	22	22	22	22	22	22
Fire Hydrants	389	467	508	522	522	522	522	525	525	525
Public Works										
Drainage Lines (miles)	30.32	36.68	39.44	40.29	40.29	40.29	40.29	40.56	40.56	40.56
Number of Pump Stations	44	44	44	44	45	45	45	45	52	52
Sidewalks (miles)	18.21	20.29	20.67	20.67	20.67	20.67	20.67	20.67	20.67	20.67
Number of Streetlights	594	758	836	859	859	859	859	864	864	864
Culture and Recreation										
Parks owned	15	15	15	15	19	19	19	19	19	19
Parks maintained	37	37	37	37	41	41	41	41	41	41
Business-type Activities:										
Waterworks										
Plant Production Capacity (millions of gallons per day)	16	16	16	16	16	16	21	21	21	21
Water Mains (miles)	38.25	44.91	48.27	51.09	51.09	51.09	51.09	51.32	51.39	51.39
Water Storage Capacity (millions of gallons)	8.5	8.5	8.5	10.5	10.5	10.5	10.5	10.5	10.5	10.7
Wastewater										
Number of Lift Stations **	*	176	179	306	312	312	315	351	351	351
Sewer Lines (miles)	51.05	60.35	65.87	67.17	67.17	67.17	67.17	67.39	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	11.50
Component Unit:										
Library Service District, No. 1										
Number of Libraries	5	5	5	5	5	5	6	6	6	6

Source: Annual Road Maintenance Manual
Various Parish departments

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

* Data not available

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

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

Parish of St. Charles
Schedule of Insurance Policies in Force
December 31, 2014
(Unaudited)

<u>Kind of Insurance Coverage</u>	<u>Insurance Company</u>	<u>Policy Amount</u>	<u>Policy Expiration</u>
Excess Property	Continental Casualty Company	103,876,675	04/01/15
Flood Insurance	Wright National Flood Insurance Company	17,285,700	09/10/15
Automobile Liability and Collision	American Alternative Insurance Corp.	10,000,000	05/01/15
General Liability	American Alternative Insurance Corp.	10,000,000	05/01/15
Public Officials and Employees Liability	American Alternative Insurance Corp.	10,000,000	05/01/15
Terrorism Insurance	Lloyds of London	5,000,000	05/01/15
Workers Compensation	Parish Government Risk Management Agency		01/01/15
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	05/01/15
Boiler & Machinery	Hartford Steam Boiler	50,000,000	05/01/15

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

Source: Various Parish Departments

GLOSSARY

1/2% Public Improvement Sales Tax Reserve Fund-	A Debt Service fund which was established pursuant to ordinances authorizing the issuance of One-Half percent Public Improvement sales tax bonds. Monies in this fund will be used in the event sufficient sales tax revenues are not available for retirement of bonds in the One-Half percent Public Improvement sales tax sinking fund.								
1/2% Public Improvement Sales Tax Sinking Fund -	A Debt Service fund which accounts for the retirement of Public Improvement sales tax Refunding Series 2002 bonds dated March 6, 2002. Financing is provided by a One-Half percent Parish sale tax								
1/8% Public Improvement Sales Tax Reserve Fund-	A Debt Service fund which was established pursuant to ordinances authorizing the issuance of One-Eighth percent Public Improvement sales tax bonds for the purpose of paying the debt service on One-Eighth percent Public Improvement sales tax bonds in the event sufficient One-Eighth percent sales tax revenues are not available for the retirement of bonds in the Public Improvement One-Eighth percent sales tax bond sinking.								
1/8% Public Improvement Sales Tax Sinking Fund -	A Debt Service fund which accounts for the retirement of the Public Improvement Sales Tax Revenue Bonds dated June 1, 2007. Funding is provided by a One-Eighth percent Parish sales tax.								
3/8% Public Improvement Sales Tax Reserve Fund-	A Debt Service fund which was established pursuant to ordinances authorizing of Three-Eighth percent Public Improvement sales tax bonds, the Public Improvement Three-Eighth sales tax reserve fund was established. Monies in this fund will be used in the event sufficient sales tax revenues are not available for retirement of bonds in the Public Improvement Three-Eighth percent sales tax bond sinking fund.								
3/8% Public Improvement Sales Tax Sinking Fund -	A Debt Service fund which accounts for the retirement of the Public Improvement Sales Tax Series 2003 bonds dated July , 2003. Financing is provided by a Three-Eighth percent Parish sales tax.								
Balanced Budget-	A budget for which revenues are equal to expenditures, thus a budget with no deficit but with the possibility of a surplus.								
Capital Expenditure-	<p>Expenditures creating future benefits. A capital expenditure is incurred when a government spends money either to buy fixed assets or to add to the value of an existing fixed asset with a useful life extending beyond the calendar year. To be classified as a capital expenditure, the item in question must be greater than \$5,000 in value and have an estimated useful life of a minimum of 5 years. Depreciation on all capital assets, excluding land, is calculated on the straight-line method over the following useful lives.</p> <table border="0" style="margin-left: 20px;"> <tr> <td>Buildings</td> <td style="text-align: right;">10-40 years</td> </tr> <tr> <td>Improvements Other than Buildings</td> <td style="text-align: right;">10-40 years</td> </tr> <tr> <td>Machinery and Equipment</td> <td style="text-align: right;">5-10 years</td> </tr> <tr> <td>Infrastructure</td> <td style="text-align: right;">25-70 years</td> </tr> </table>	Buildings	10-40 years	Improvements Other than Buildings	10-40 years	Machinery and Equipment	5-10 years	Infrastructure	25-70 years
Buildings	10-40 years								
Improvements Other than Buildings	10-40 years								
Machinery and Equipment	5-10 years								
Infrastructure	25-70 years								
Capital Projects Fund-	Governmental fund used to account for the construction or acquisition of fixed assets, such as buildings, equipment and roads. Depending on its use, a fixed asset may instead be financed by a special revenue fund or a proprietary fund. A capital project fund exists only until completion of the project. Fixed assets acquired and long-term debts incurred by a capital project are assigned to the government's General Fixed Assets and Long-Term Debts								
Consolidated Waterworks District No. 1 Fund -	A Proprietary fund which is funded through user fees. St. Charles Parish Department of Waterworks has two surface treatment plants (East and West bank) treating Mississippi River water for use by the entire Parish. On average, the department produces 3.2 billion gallons of water annually.								
Council on Aging Fund -	A Special Revenue fund which is dedicated for the purpose of paying the cost of programs administered by the Council on Aging. Financing is provided by ad valorem tax and investment earnings.								
Criminal Court Fund -	A Special Revenue fund that was established under Section 571.11 of Title 15 of the Louisiana Revised Statutes of 1950, which provides that fines and forfeitures imposed by District Courts and District Attorney's conviction fees in criminal cases be transferred to the Parish treasurer and deposited into a special "Criminal Court Fund" account to be used for the expenses of the criminal court of the Parish. The statutes also requires that one half of the fund balance remaining in the Criminal Court Fund at December 31, of each year be transferred to the Parish General Fund.								

Debt Service Fund-	Governmental Fund used to account for money that will be used to pay the interest and principal of long-term debts. Bonds used by a government to finance major construction projects, to be paid by tax levies over a period of years, require a debt service fund to account for their repayment. The debts of special assessment and proprietary funds are serviced within those funds, rather than by a separate debt service fund.
Enterprise Fund-	A government owned fund that sells goods and services to the general public. These funds must abide by the same generally accepted accounting principles that private companies do.
Fire Protection Fund -	A Special Revenue fund which is dedicated for the purpose of acquiring, constructing, improving, maintaining and/or operating fire protection facilities and equipment in and for St. Charles Parish. Financing is provided primarily by ad valorem, sales and use taxes.
Front Foot Assessment Project Fund -	A Capital Project fund which accounts for the maintenance and repair of public improvements funded through various front foot assessment programs in the Parish.
Fund Balance -	The difference between the assets and liabilities in a governmental fund.
General Fund -	The primary governmental type fund of St. Charles Parish Government. All assets and liabilities of St. Charles Parish that are not assigned to a special purpose fund, such as Special Revenue, Propriety, Debt Service or Capital Project Funds are accounted for in the Parish's General Fund. It provides the resources necessary to sustain the day to day activities and thus pays all administrative and operating expenses. It is used to account for the general operations and activities not requiring the use of other funds.
Government Building M&O Fund -	A Special Revenue fund which is dedicated for the purpose of improving, maintaining and/or operating public buildings of the Parish and acquiring, constructing, improving, maintaining and/or operating a 911 emergency telephone system, including the payment of necessary dispatch personnel.
Governmental Funds -	Account for tax supported activities of a Government
Health Unit Fund -	A Special Revenue fund which accounts for the financial activities related to improving, maintaining, operating and supporting public health unit facilities in the Parish. Financing is provided by ad valorem tax and investment earnings.
Last Adopted Budget -	Represents the prior year's original adopted budget plus any amendments made to the budget throughout the year that were adopted by the Parish Council.
LCDBG Public Facilities Construction Fund -	A Capital Project fund which accounts for the portion of costs associated with improvements to and construction of new public infrastructure that are funded throughout the Louisiana Community Development Block Grant program.
Modified Accrual Basis of Accounting-	method of accounting that involves recognizing revenue when it becomes both available and measurable, rather than when it is earned. Expenditures are recognized when the related liability is incurred.
Mosquito Control Fund -	A Special Revenue fund which is dedicated for the purpose of abatement, control, eradication and study of mosquitoes and other arthropods and all activity incidental thereto. Financing is provided by ad valorem tax and investment earnings.
Original Budget -	Represents the prior year's original adopted budget
Parish Transportation Fund -	A Special Revenue fund that accounts for the construction, maintenance, and operation of the Parish roads and drainage, and assists in the cost of providing public transit. Financing is provided by the State Parish Transportation Act.
Proposed Budget	Represents the current budget to be adopted.
Proprietary Fund-	Funds that are used for services provided to the public on a user charge basis, similar to the operation of a commercial enterprise. Water, solid waste, and sewage utilities are the enterprise funds used by St. Charles Parish.
Recreation Facilities Construction Fund -	A Capital Project fund which accounts for the construction cost of acquiring land and improving and

developing Parish recreational facilities. Financing is provided by recreation fees as set forth in the Parish subdivision regulation ordinance.

Recreation Fund -	A Special Revenue fund which is funded primarily by ad valorem tax. It offers a variety of recreational activities for youth, adults and seniors. The department currently maintains an inventory of 60 park sites that are located throughout the Parish; these sites include sport fields, multi-use fields, multi-use paths, playground equipment, boat launches, pavilions, tennis courts, basketball courts, concession stands and restrooms. The department maintains 313 acres of land at these parks, which includes grass cutting, weed control, ant control, maintaining and upgrading of existing structures and facilities, and preparation of athletic fields for our sports programming.
Retired Senior Volunteer Fund -	A Special Revenue fund accounts for the financial activities of the program operating under the authority of Title II, Part A, Section 201 of the Domestic Volunteer Service Act of 1973. Financing is provided by transfers from the General Fund, but also from federal, state, local and United Way grant programs.
Road and Drainage Fund -	The largest Special Revenue fund, which is comprised of the Parish's Public Works' department. Public Works maintains and improves critical Parish wide infrastructure such as roads, the storm water pumping network and grass cutting on Parish property and right of ways. Over 195 miles of roadways of varying surfaces such as concrete, asphalt and limestone are maintained. Public Works also maintains 48 drainage pump stations, 40 miles of major conveyance canals and 390 miles of drainage ditches/subsurface drainage. Financing is provided by two primary sources- ad valorem tax and the one-percent sales tax. In addition, it receives funding through grants for capital projects.
Road Lighting District #1 -	A Special Revenue fund that accounts for the maintenance and operation of public lighting within the boundaries of District No. 1. Financing is provided by a specific ad valorem tax and state revenue sharing funds. In addition, the fund received miscellaneous revenues and investment earnings.
Sewer General Obligation Sinking Fund -	A Debt Service fund which accounts for the retirement of the General Obligation Refunding Series 2003 bonds dated December 1, 2003. Financing is provided by ad valorem tax and investment earnings.
Solid Waste Collection & Disposal Fund -	A Proprietary fund which is funded through user fees. This fund represents the collection and disposal of solid waste. The services provided are through a third party vendor who provided trash and debris pick-up services twice a week. The contract with this vendor is monitored by the Parish's Contract Monitor's Office.
Special Revenue Fund-	Governmental funds that account for the use of revenue earmarked by law for a particular purpose.
Structurally Balanced Budget	The structural budget balance represents what government revenues and expenditure would be if output were at its potential level
Trust Fund-	Trust funds are earmarked for specific programs and purposes in accordance with a statute that designates the fund as a trust. Its statutory designation distinguishes the fund as a trust rather than a special fund.
Wastewater Fund -	A Proprietary fund which is funded through user fees. The department maintains approximately 315 lift stations, 67.17 miles of sewer lines, two mechanical treatment plants and one oxidation pond. These treatment facilities have a capacity of 9.3 million gallons per day.
Westbank Hurricane Protection Levee Fund -	A Capital Project fund which accounts for the cost of mitigation, appraisals, surveying, land acquisition, geotechnical, grubbing and clearing, flowage easements, construction of infrastructure, and other related costs to complete the Westbank Hurricane Protection Levee. Financing is provided through transfers from the General Fund; a Cooperative Endeavor Agreements with the State of Louisiana, Coastal Protection and Restoration Authority; and an Intergovernmental Agreement with the State of Louisiana - Department of Transportation and Development.
Workforce Investment Act -	A Special Revenue fund that is a grant recipient and administrative entity for the Workforce Investment and St. James. The Workforce Investment Act was established by Public Law 105-220 on August 7, 1998. Funding is provided by grants from the United States Department of Labor through the Louisiana Department of Labor.

2015-0197

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

ORDINANCE NO. 15-11-22

An ordinance to approve and adopt the appropriation of Funds for the St. Charles Parish Consolidated Operating and Capital Budget for Fiscal Year 2016.

WHEREAS, in accordance with Article V, Section B of the St. Charles Parish Home Rule Charter and Louisiana Local Government Budget Act (R.S. 39:1301 et. seq.) the Parish President has submitted the St. Charles Parish Consolidated Operating and Capital Budget for Fiscal Year 2016 to the St. Charles Parish Council to wit:

- Section I General Fund
- Section II Special Revenue Funds (14)
- Section III Capital Projects Funds (4)
- Section IV Debt Service Funds (6)
- Section V Enterprise Funds (3)

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

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

THE ST. CHARLES PARISH COUNCIL HEREBY ORDAINS:

SECTION I. That in accordance with Article V, Sections D and E of the St. Charles Parish Home Rule Charter and with the Louisiana Local Government Budget Act (R.S. 39:1301 et. seq.), the St. Charles Parish Council does hereby ordain to adopt the 2016 St. Charles Parish Consolidated Operating and Capital Budget attached hereto and made a part hereof and identified herewith as "Exhibit A" and "Exhibit B", to become effective January 1, 2016.

SECTION II. That said budget shall become effective January 1, 2016.

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

YEAS: LEWIS, WILSON, BENEDETTO, COCHRAN, FLETCHER,
 FISHER-PERRIER

NAYS: NONE

ABSENT: SCHEXNAYDRE, TASTET, HOGAN

And the ordinance was declared adopted this 16th day of November, 2015. The provisions of this Ordinance shall become effective January 1, 2016.

CHAIRMAN: _____

SECRETARY: _____

DLVD/PARISH PRESIDENT: 11/18/15

APPROVED: DISAPPROVED: _____

PARISH PRESIDENT: [Signature]

RETD/SECRETARY: 11/18/15

AT: 10:50a RECD BY: [Signature]